



# UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED  
January 31, 2024*

## Executive Financial Summary

	January 2024	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$117,916,738	\$328,028,937	50.26%
Expenses	\$53,828,824	\$174,159,481	16.65%
<b>General Fund</b>			
Revenues	\$95,788,116	\$254,374,286	66.12%
Expenses	\$36,390,678	\$120,667,329	26.47%

The percentage of expenditure budgets exclude \$27.31M for emergencies.

The percentage of revenue budgets exclude \$91.86M of designated fund balance.

# Condensed Financial Report For the Month Ended January 31, 2024

**El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report  
for the month ended January 31, 2024**

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$175,025,623	\$483,240,335	\$120,667,329	\$11,785,754	\$350,787,252
Special Revenue	39,692,622	69,331,863	9,849,732	6,014,281	53,467,850
Debt Service	24,051,094	34,609,196	527,035	-	34,082,161
Enterprise	19,515,491	5,255,055	768,557	20,095	4,466,403
Internal Service (non-budgeted)	16,515,384	4,188	14,233,169	6,064	-
Agency Funds (non-budgeted)	-	-	2,290,197	-	-
Total Year to Date (YTD)	\$274,800,214	\$592,440,637	\$148,336,019	\$17,826,194	\$442,803,666
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$168,502,341	\$448,500,184	\$276,809,937	\$31,829,468	\$139,860,779
Grants	126,778,767	618,946,399	357,062,337	28,200,354	233,683,708
Agency EPC-CSCD	-	14,161,768	4,995,928	159,297	9,006,543
Total Life to Date (LTD)	\$295,281,108	\$1,081,608,351	\$638,868,202	\$60,189,119	\$382,551,030

Additional information may be obtained at:  
the County Auditor's Office, 320 S. Campbell Street, Suite 140, El Paso, Texas 79901  
or online at <http://www.epcountytexas.gov/auditor/publications/monthlyreports.htm>

# *Revenues*



# Revenue Summary by Fund Type as of FMO4

Revenues	MTD Actuals	YTD Actuals
AGENCY FUND	(\$14,037)	(\$55,407)
ADULT PROBATION	(245,205)	(3,437,551)
CAPITAL PROJECTS FUND	(659,651)	(3,098,995)
<b>COUNTY GENERAL FUND</b>	<b>(95,788,116)</b>	<b>(254,374,286)</b>
COUNTY GRANTS	(3,194,163)	(10,713,245)
DEBT SERVICE	(11,503,514)	(30,293,899)
ENTERPRISE FUND	(251,865)	(833,148)
INTERNAL SERVICE	(3,286,390)	(15,063,815)
SPECIAL REVENUE	(2,973,798)	(10,158,591)
<b>Revenues Total</b>	<b>(\$117,916,738)</b>	<b>(\$328,028,937)</b>

# Revenue – Property Taxes as of FMO4

Revenue	FY2023	FY2024	Increase/(Decrease) over prior year actuals
<b>PROPERTY TAXES</b>			
DEBT SERVICE - CURRENT	(\$25,928,829)	(\$30,084,971)	\$4,156,142
DEBT SERVICE - DELINQUENT	(66,455)	-	(66,455)
<b>Subtotal:</b>	<b>(\$25,995,284)</b>	<b>(\$30,084,971)</b>	<b>\$4,089,687</b>
GENERAL FUND - CURRENT	(\$175,563,999)	(\$217,343,821)	\$41,779,823
GENERAL FUND - DELINQUENT	(682,170)	(1,044,045)	361,875
GENERAL FUND - EXCESS	(31,111)	(20,933)	(10,177)
GENERAL FUND - PENALTY & INTEREST	(363,745)	(412,751)	49,006
<b>Subtotal:</b>	<b>(176,641,024)</b>	<b>(218,821,551)</b>	<b>42,180,526</b>
<b>Total:</b>	<b>(\$202,636,309)</b>	<b>(\$248,906,522)</b>	<b>\$46,270,213</b>

# General Fund Revenue by Source YTD as of FMO4

Revenue Source	FY 2023 Revenue	FY 2024 Revenue	Increase/(Decrease) over prior year actuals
PROPERTY TAXES	(\$176,641,024)	(\$218,821,551)	\$42,180,526
SALES AND USE TAX	(17,561,660)	(18,123,304)	561,644
BINGO TAX	(14,586)	(14,887)	301
STATE MIXED BEVERAGE TAX	(951,647)	(935,651)	(15,996)
LICENSES AND PERMITS	(108,550)	(154,021)	45,471
INTERGOVERNMENTAL	(1,142,692)	(1,268,835)	126,143
CHARGES FOR SERVICES	(9,279,247)	(7,723,373)	(1,555,874)
FINES AND FORFEITS	(854,127)	(1,030,618)	176,490
INTEREST	(3,136,117)	(4,224,675)	1,088,557
MISCELLANEOUS REVENUE	(118,494)	(162,439)	43,945
OTHER FINANCING SOURCES	(282,889)	(1,914,933)	1,632,044
<b>Total</b>	<b>(\$210,091,034)</b>	<b>(\$254,374,286)</b>	<b>\$44,283,252</b>

# General Fund Revenue by Source

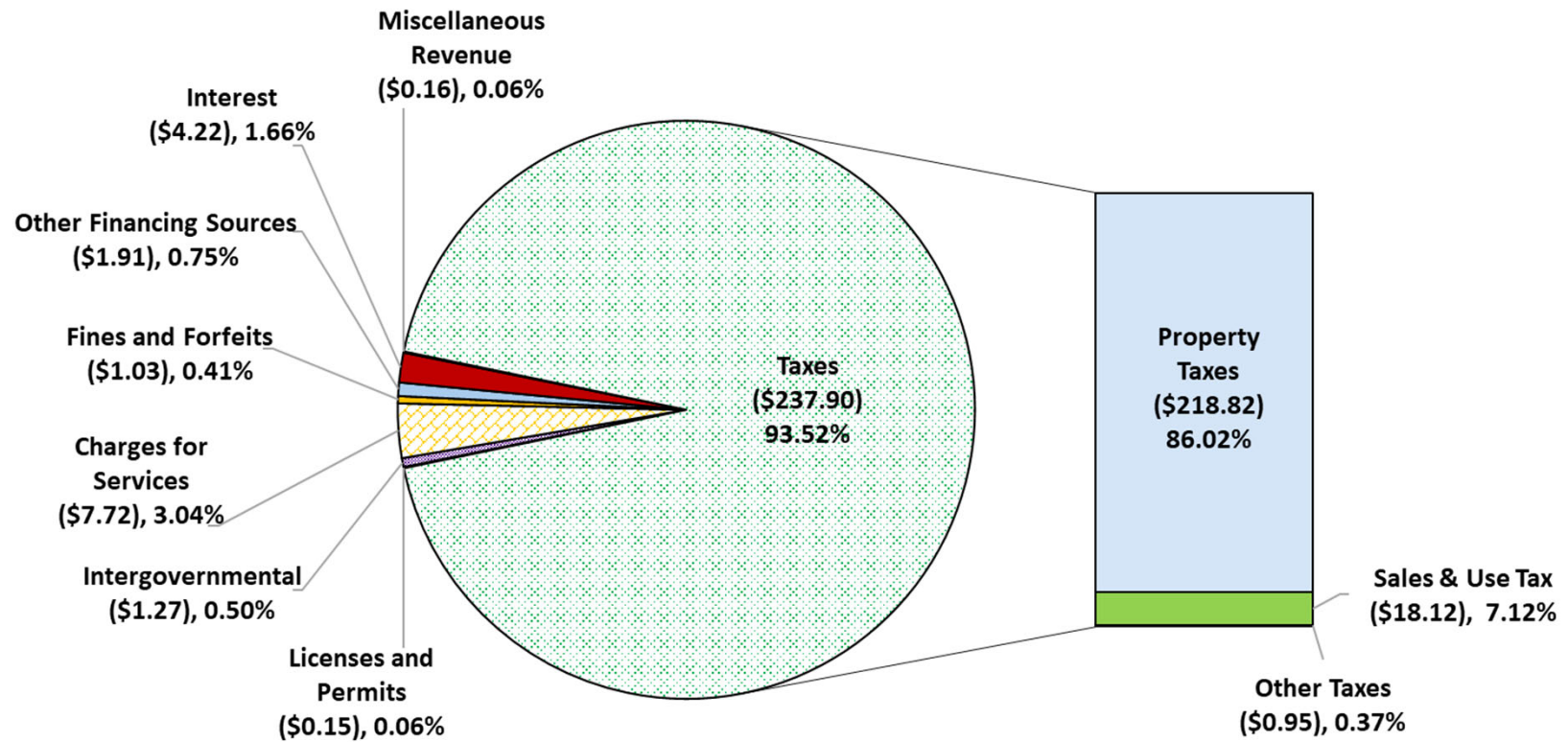
## Budget to Actual YTD as of FM04

Revenue by Source	Revised Budget	FM04	YTD Actuals	YTD % of Rev. Budget Collected
PROPERTY TAXES	(\$244,988,272)	(\$82,761,207)	(\$218,821,551)	89.32%
SALES AND USE TAX	(76,434,321)	(6,185,469)	(18,123,304)	23.71%
SALES AND USE TAX-ST MOTOR VEHICLE	(7,585,125)	-	-	0.00%
BINGO TAX	(41,302)	(7,367)	(14,887)	36.05%
STATE MIXED BEVERAGE TAX	(4,302,775)	(301,721)	(935,651)	21.75%
VEHICLE INVENTORY TAX	(71,552)	-	-	0.00%
LICENSES AND PERMITS	(358,695)	(33,505)	(154,021)	42.94%
INTERGOVERNMENTAL	(5,328,615)	(685,251)	(1,268,835)	23.81%
CHARGES FOR SERVICES	(29,279,829)	(2,258,257)	(7,723,373)	26.38%
FINES AND FORFEITS	(2,937,631)	(324,823)	(1,030,618)	35.08%
INTEREST	(11,310,624)	(1,363,881)	(4,224,675)	37.35%
MISCELLANEOUS REVENUE	(492,002)	(106,259)	(162,439)	33.02%
OTHER FINANCIAL SOURCES	(1,580,579)	(1,760,376)	(1,914,933)	121.15%
<b>Total</b>	<b>(\$384,711,322)</b>	<b>(\$95,788,116)</b>	<b>(\$254,374,286)</b>	<b>66.12%</b>

FM04-33.33% of the fiscal year is expired. The percentage of revenue budgets exclude \$91.86M of designated fund balance.



# General Fund Revenue by Source YTD as of FMO4



Amounts are in Millions

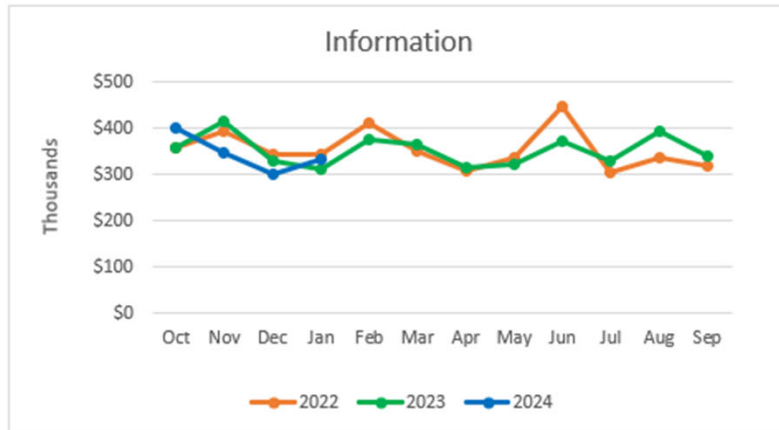
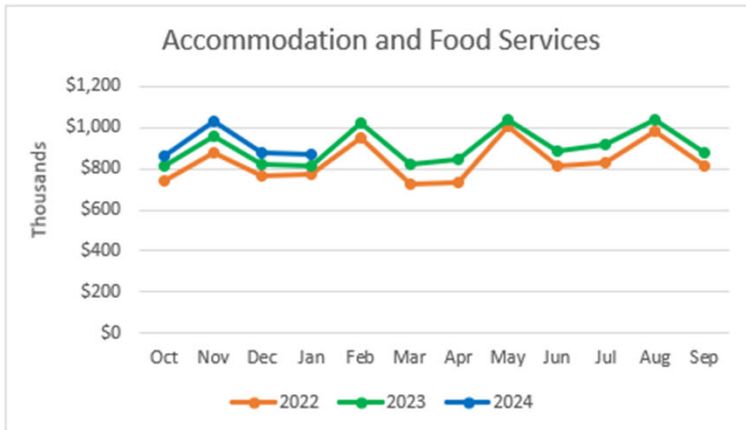
# 3 Year Budget – General Fund Actual Revenue Comparison

## Revenue YTD as of FM04 (33.33% of Yr Expired)

	2022	2023	2024
All Revenue Budget	(\$329,284,383)	(\$353,494,911)	(\$384,711,322)
Total Revenue Actuals	(199,755,966)	(210,091,034)	(254,374,286)
<b>Actual Collection As % of Budget</b>	<b>60.66%</b>	<b>59.43%</b>	<b>66.12%</b>
Budget- Property Tax	(\$213,099,360)	(\$210,993,556)	(\$244,988,272)
Total Actuals - Property Tax	(169,621,458)	(176,641,024)	(218,821,551)
<b>Collections As % of Budget</b>	<b>79.60%</b>	<b>83.72%</b>	<b>89.32%</b>
Budget Sales & Use Tax	(\$60,362,135)	(\$73,585,300)	(\$76,434,321)
Total Actuals - Sales & Use Tax	(16,711,800)	(17,561,660)	(18,123,304)
<b>Collections As % of Budget</b>	<b>27.69%</b>	<b>23.87%</b>	<b>23.71%</b>

\*The percentage of revenue budgets exclude designated fund balances.

# Sales and Use Tax



# *Expenditures*



# Expenditure Summary by Fund Type

Expenditures	MTD Actuals	YTD Actuals
ADULT PROBATION	\$1,062,575	\$4,073,833
CAPITAL PROJECTS FUND	991,419	7,854,375
<b>COUNTY GENERAL FUND</b>	<b>36,390,678</b>	<b>120,667,329</b>
COUNTY GRANTS	5,704,453	16,193,266
DEBT SERVICE	527,035	527,035
ENTERPRISE FUND	413,784	977,826
INTERNAL SERVICE	6,089,996	14,233,169
SPECIAL REVENUE	2,648,883	9,632,648
<b>Expenditures Total</b>	<b>\$53,828,824</b>	<b>\$174,159,481</b>

# General Fund Expenditures by Function

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
General Government	\$165,442,106	\$11,363,015	\$37,164,316	22.46%
Administration of Justice	94,088,418	7,688,902	27,866,899	29.62%
Public Safety	155,012,228	15,452,158	48,167,874	31.07%
Health and Welfare	12,229,149	852,912	3,775,160	30.87%
Community Services	832,454	38,596	158,790	19.07%
Resource Development	13,373,859	105,800	396,931	2.97%
Culture and Recreation	10,651,395	755,457	2,619,807	24.60%
Public Works	4,301,304	133,838	517,553	12.03%
<b>Total</b>	<b>\$455,930,913</b>	<b>\$36,390,678</b>	<b>\$120,667,329</b>	<b>26.47%</b>

\*FM04-33.33% of the fiscal year is expired

\*Note budget excludes \$27.31M for emergencies

# General Fund Expenditures by Category

Expenditures	YTD FY2023	YTD FY2024	Increase/(Decrease) Over Prior Year Actuals	% Change
Personnel	\$78,415,593	\$85,844,972	\$7,429,380	9.47%
Operating	19,872,537	26,449,908	6,577,372	33.10%
Capital Outlay	1,198,324	3,664,153	2,465,829	205.77%
Transfers Out	1,225,101	4,708,295	3,483,194	284.32%
<b>Expenditures Total</b>	<b>\$100,711,555</b>	<b>\$120,667,329</b>	<b>\$19,955,774</b>	<b>19.81%</b>

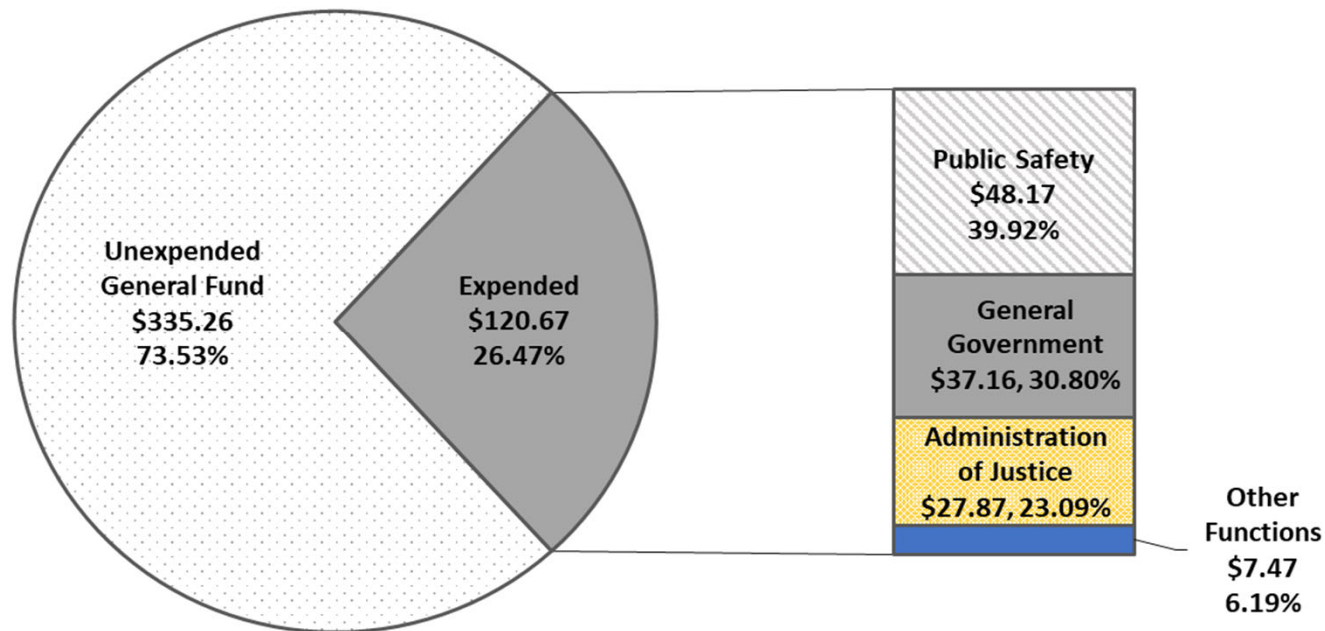
# General Fund Expenditure Comparison

Function	FY 2023 Expenditures	FY 2024 Expenditures	Increase/(Decrease) Over Prior Year Actuals	% Change
General Government	\$26,584,043	\$37,164,316	\$10,580,273	39.80%
Administration of Justice	24,990,361	27,866,899	2,876,538	11.51%
Public Safety	44,071,020	48,167,874	4,096,853	9.30%
Health and Welfare	2,048,856	3,775,160	1,726,304	84.26%
Community Services	42,696	158,790	116,094	271.91%
Resource Development	432,165	396,931	(35,234)	(8.15)%
Culture and Recreation	2,118,500	2,619,807	501,307	23.66%
Public Works	423,915	517,553	93,638	22.09%
<b>Total</b>	<b>\$100,711,555</b>	<b>\$120,667,329</b>	<b>\$19,955,774</b>	<b>19.81%</b>



# Percentage of General Fund Expended YTD

## \*Fiscal Year 2024



Amounts are in Millions

\*Note the FY2024 excludes \$27.31M for emergencies

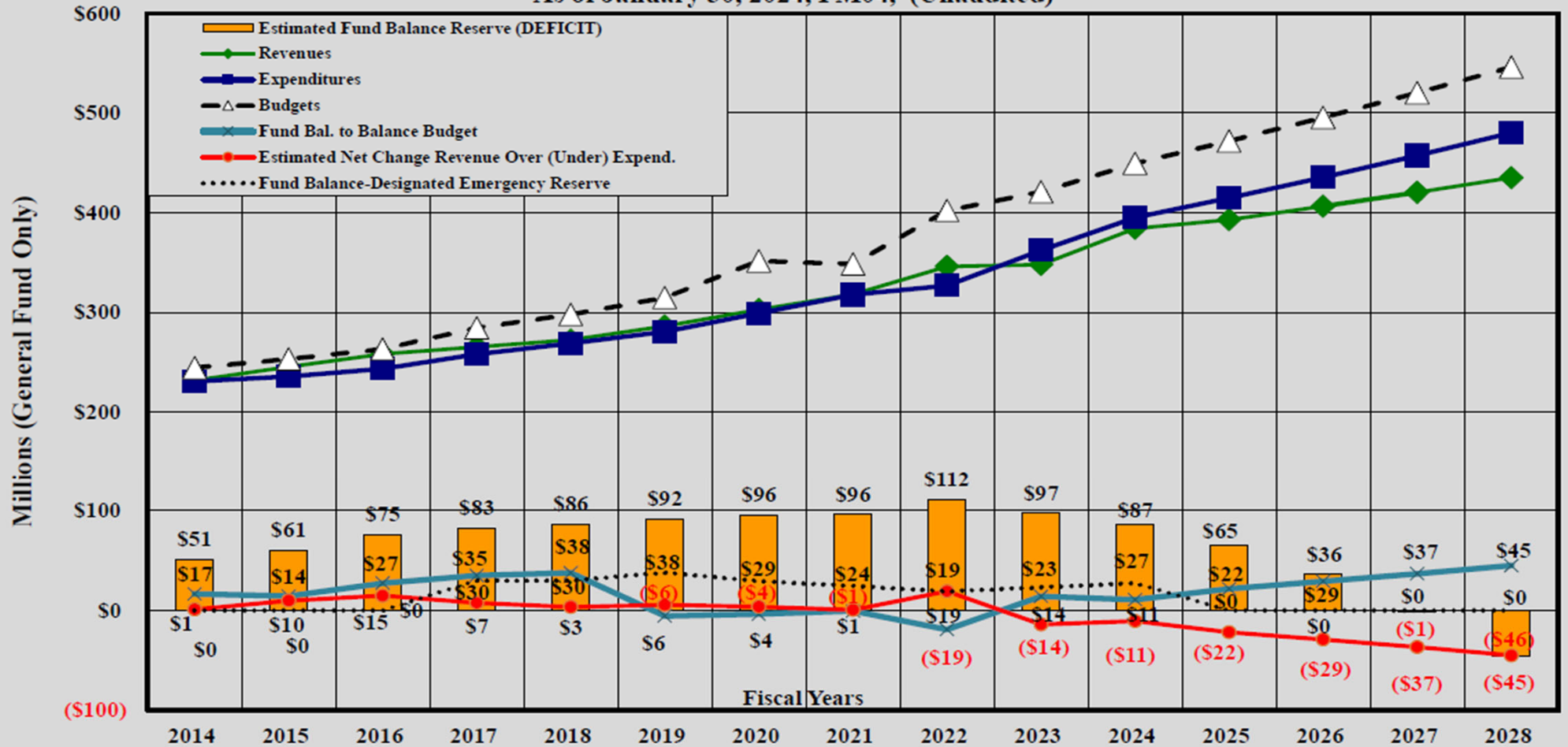
# *Fund Balance*



## County Auditor's Financial Forecast FY2024

### General Funds Historical and Projected Trends

As of January 30, 2024, FM04, (Unaudited)



# County of El Paso, Texas Interim Financial Reports for Fiscal Month Ended January 31, 2024

<b>Table of Contents</b>	<b>Section</b>
Spotlight on County Finances . . . . .	1
Unaudited Consolidated Balance Sheet . . . . .	2
Statement of Bonded Indebtedness . . . . .	3
Treasurer’s Schedules of Receipts and Disbursements . . . . .	4
Treasurer’s Schedules of Debts Due To and From the County . . . . .	5
Investment Portfolio . . . . .	6
Report of Appropriations . . . . .	7
Balance Sheet by Fund Type and Fund . . . . .	8
Revenues and Expenditures by Fund Type . . . . .	9
Schedule of Transfers In and Out . . . . .	10
Unaudited Condensed Financial Report . . . . .	11



*Questions?*

