



# UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED  
March 31, 2024*

## Executive Financial Summary

	March 2024	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$47,442,924	\$419,883,477	64.11%
Expenses	\$63,372,185	\$303,451,362	29.01%
<b>General Fund</b>			
Revenues	\$15,088,303	\$302,609,148	78.66%
Expenses	\$47,743,577	\$195,673,128	42.95%

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 March 31, 2024

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

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$204,463,271	\$482,848,812	\$195,673,128	\$11,980,049	\$275,195,635
Special Revenue	46,923,641	69,032,386	15,454,002	7,095,115	46,483,269
Debt Service	14,163,846	34,609,196	22,392,093	-	12,217,103
Enterprise	19,081,341	5,255,055	1,365,630	20,367	3,869,058
Internal Service (non-budgeted)	14,611,358	4,188	20,767,632	5,158	-
Agency Funds (non-budgeted)	-	-	2,290,197	-	-
<b>Total Year to Date (YTD)</b>	<b>\$299,243,457</b>	<b>\$591,749,637</b>	<b>\$257,942,682</b>	<b>\$19,100,689</b>	<b>\$337,765,065</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$174,969,187	\$446,765,541	\$283,874,927	\$32,384,404	\$130,506,210
Grants	118,980,762	614,455,905	366,889,405	27,095,855	220,470,645
Agency EPC-CSCD	-	14,285,934	7,075,205	121,180	7,089,549
<b>Total Life to Date (LTD)</b>	<b>\$293,949,949</b>	<b>\$1,075,507,380</b>	<b>\$657,839,537</b>	<b>\$59,601,439</b>	<b>\$358,066,404</b>

**Additional information may be obtained at:**

**the County Auditor's Office, 320 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 FMO6

Revenues	MTD Actuals	YTD Actuals
AGENCY FUND	(\$8,929)	(\$72,903)
ADULT PROBATION	(2,806,049)	(6,544,295)
CAPITAL PROJECTS FUND	(13,125,491)	(17,051,917)
<b>COUNTY GENERAL FUND</b>	<b>(15,088,303)</b>	<b>(302,609,148)</b>
COUNTY GRANTS	(2,441,555)	(15,760,780)
DEBT SERVICE	(75,957)	(31,295,230)
ENTERPRISE FUND	(243,503)	(1,433,188)
INTERNAL SERVICE	(4,105,634)	(22,444,467)
SPECIAL REVENUE	(9,547,502)	(22,671,549)
<b>Revenues Total</b>	<b>(\$47,442,924)</b>	<b>(\$419,883,477)</b>

# Revenue – Property Taxes as of FMO6

Revenue	FY2023	FY2024	Increase/(Decrease) over prior year actuals
<b>PROPERTY TAXES</b>			
DEBT SERVICE - CURRENT	(\$27,189,193)	(\$30,916,420)	\$3,727,227
DEBT SERVICE - DELINQUENT	(89,441)	-	(89,441)
<b>Subtotal:</b>	<b>(\$27,278,634)</b>	<b>(\$30,916,420)</b>	<b>\$3,637,786</b>
GENERAL FUND - CURRENT	(\$199,401,793)	(\$239,742,877)	\$40,341,084
GENERAL FUND - DELINQUENT	(910,585)	(1,082,142)	171,557
GENERAL FUND - EXCESS	(83,372)	(63,178)	(20,193)
GENERAL FUND - PENALTY & INTEREST	(529,746)	(578,667)	48,920
<b>Subtotal:</b>	<b>(200,925,496)</b>	<b>(241,466,864)</b>	<b>40,541,368</b>
<b>Total:</b>	<b>(\$228,204,130)</b>	<b>(\$272,383,284)</b>	<b>\$44,179,154</b>

# General Fund Revenue by Source YTD as of FMO6

Revenue Source	FY 2023 Revenue	FY 2024 Revenue	Increase/(Decrease) over prior year actuals
PROPERTY TAXES	(\$200,925,496)	(\$241,466,864)	\$40,541,368
SALES AND USE TAX	(30,508,270)	(31,118,134)	609,865
BINGO TAX	(14,586)	(14,887)	301
STATE MIXED BEVERAGE TAX	(1,651,352)	(1,601,839)	(49,513)
VEHICLE INVENTORY TAXES	(81,379)	(52,150)	(29,229)
LICENSES AND PERMITS	(182,530)	(205,401)	22,871
INTERGOVERNMENTAL	(2,100,157)	(4,013,207)	1,913,050
CHARGES FOR SERVICES	(15,125,133)	(11,757,335)	(3,367,798)
FINES AND FORFEITS	(1,530,670)	(1,681,401)	150,730
INTEREST	(5,586,955)	(7,294,048)	1,707,092
MISCELLANEOUS REVENUE	(183,167)	(311,840)	128,673
OTHER FINANCING SOURCES	(454,612)	(3,092,041)	2,637,430
<b>Total</b>	<b>(\$258,344,308)</b>	<b>(\$302,609,148)</b>	<b>\$44,264,840</b>



# General Fund Revenue by Source

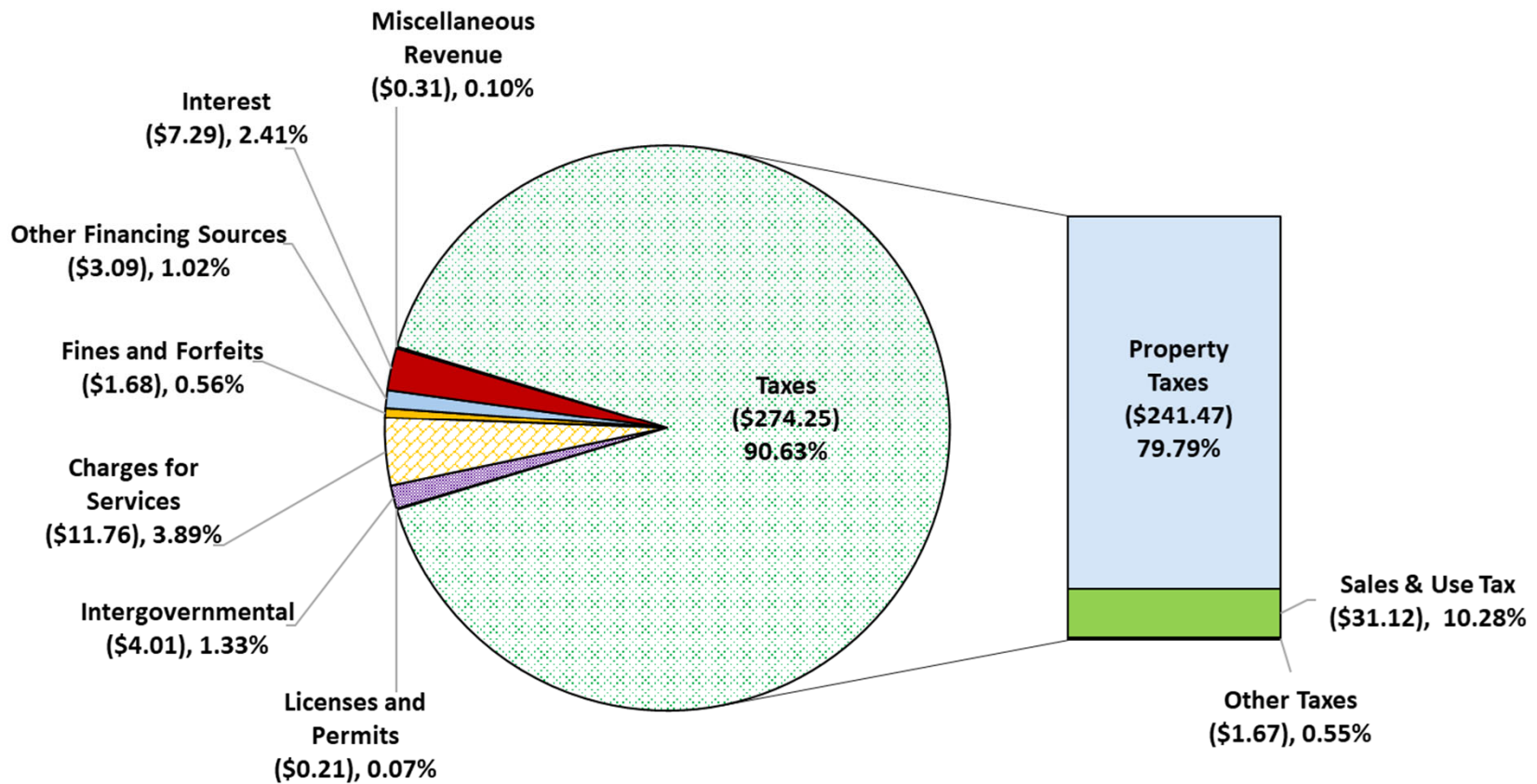
## Budget to Actual YTD as of FM06

Revenue by Source	Revised Budget	FM06	YTD Actuals	YTD % of Rev. Budget Collected
PROPERTY TAXES	(\$244,988,272)	(\$3,128,970)	(\$241,466,864)	98.56%
SALES AND USE TAX	(76,434,321)	(5,606,858)	(31,118,134)	40.71%
SALES AND USE TAX-ST MOTOR VEHICLE	(7,585,125)	-	-	0.00%
BINGO TAX	(41,302)	-	(14,887)	36.05%
STATE MIXED BEVERAGE TAX	(4,302,775)	(286,636)	(1,601,839)	37.23%
VEHICLE INVENTORY TAX	(71,552)	-	(52,150)	72.88%
LICENSES AND PERMITS	(358,695)	(26,075)	(205,401)	57.26%
INTERGOVERNMENTAL	(5,328,615)	(1,151,845)	(4,013,207)	75.31%
CHARGES FOR SERVICES	(29,279,829)	(1,912,995)	(11,757,335)	40.16%
FINES AND FORFEITS	(2,937,631)	(299,988)	(1,681,401)	57.24%
INTEREST	(11,310,624)	(1,514,254)	(7,294,048)	64.49%
MISCELLANEOUS REVENUE	(492,002)	(54,588)	(311,840)	63.38%
OTHER FINANCIAL SOURCES	(1,580,579)	(1,106,094)	(3,092,041)	195.63%
<b>Total</b>	<b>(\$384,711,322)</b>	<b>(\$15,088,303)</b>	<b>(\$302,609,148)</b>	<b>78.66%</b>

FM06-50% 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 FMO6



Amounts are in Millions

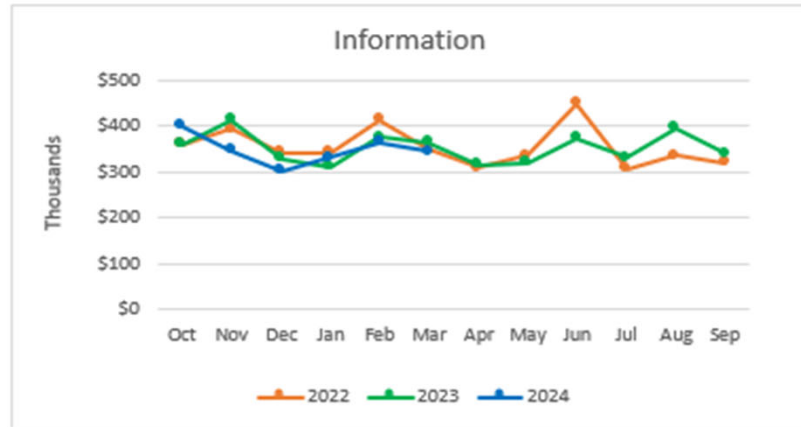
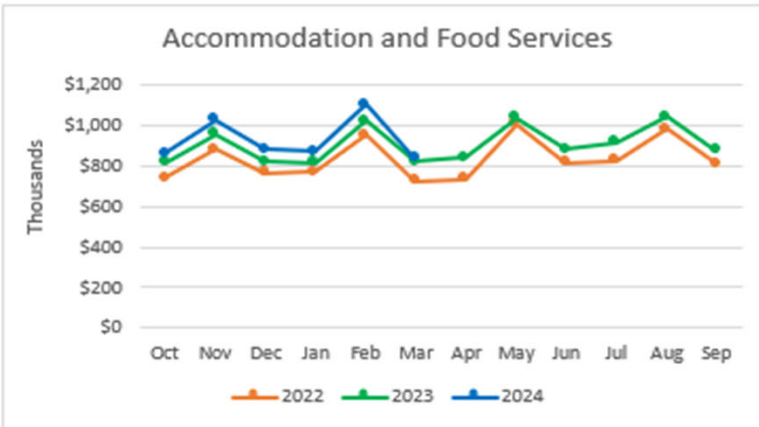
# 3 Year Budget – General Fund Actual Revenue Comparison

## Revenue YTD as of FM06 (50% of Yr Expired)

	2022	2023	2024
All Revenue Budget	(\$329,284,383)	(\$353,494,911)	(\$384,711,322)
Total Revenue Actuals	(260,601,149)	(258,344,308)	(302,609,148)
<b>Actual Collection As % of Budget</b>	<b>79.14%</b>	<b>73.08%</b>	<b>78.66%</b>
Budget- Property Tax	(\$213,099,360)	(\$210,993,556)	(\$244,988,272)
Total Actuals - Property Tax	(203,140,052)	(200,925,496)	(241,466,864)
<b>Collections As % of Budget</b>	<b>95.33%</b>	<b>95.23%</b>	<b>98.56%</b>
Budget Sales & Use Tax	(\$60,362,135)	(\$73,585,300)	(\$76,434,321)
Total Actuals - Sales & Use Tax	(28,768,798)	(30,508,270)	(31,118,134)
<b>Collections As % of Budget</b>	<b>47.66%</b>	<b>41.46%</b>	<b>40.71%</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	\$994,317	\$6,153,109
CAPITAL PROJECTS FUND	4,908,636	14,919,365
<b>COUNTY GENERAL FUND</b>	<b>47,743,577</b>	<b>195,673,128</b>
COUNTY GRANTS	5,189,332	26,719,560
DEBT SERVICE	(1,439,353)	22,392,093
ENTERPRISE FUND	207,053	1,589,558
INTERNAL SERVICE	3,340,129	20,767,632
SPECIAL REVENUE	2,428,494	15,236,918
<b>Expenditures Total</b>	<b>\$63,372,185</b>	<b>\$303,451,362</b>

# General Fund Expenditures by Function

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
General Government	\$154,058,084	\$26,752,230	\$69,851,757	45.34%
Administration of Justice	98,455,901	7,026,250	41,772,131	42.43%
Public Safety	161,037,191	12,199,913	72,917,481	45.28%
Health and Welfare	12,470,671	662,891	5,058,036	40.56%
Community Services	848,601	42,390	236,510	27.87%
Resource Development	13,483,609	114,953	624,036	4.63%
Culture and Recreation	10,813,417	808,588	4,031,198	37.28%
Public Works	4,371,917	136,362	1,181,979	27.04%
<b>Total</b>	<b>\$455,539,390</b>	<b>\$47,743,577</b>	<b>\$195,673,128</b>	<b>42.95%</b>

\*FM06-50% 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	\$118,061,850	\$128,949,730	\$10,887,880	9.22%
Operating	33,272,607	38,452,639	5,180,032	15.57%
Capital Outlay	2,561,142	4,305,500	1,744,358	68.11%
Transfers Out	19,610,323	23,965,258	4,354,935	22.21%
<b>Expenditures Total</b>	<b>\$173,505,922</b>	<b>\$195,673,128</b>	<b>\$22,167,206</b>	<b>12.78%</b>

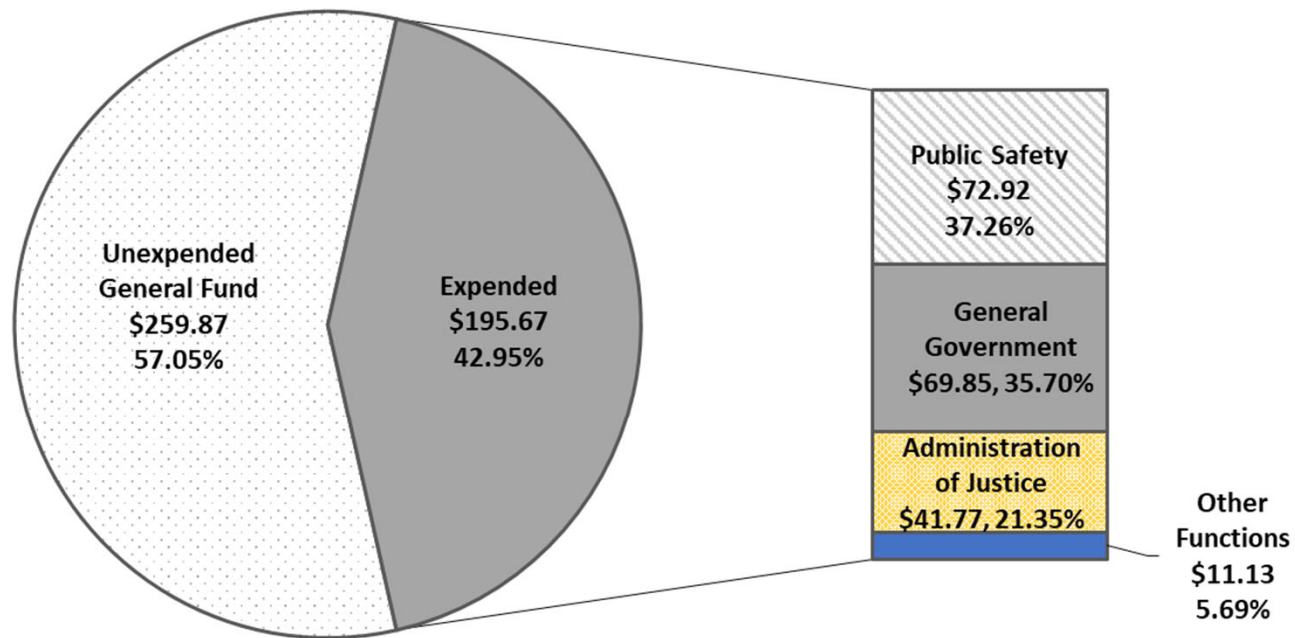
# General Fund Expenditure Comparison

Function	FY 2023 Expenditures	FY 2024 Expenditures	Increase/(Decrease) Over Prior Year Actuals	% Change
General Government	\$57,778,254	\$69,851,757	\$12,073,503	20.90%
Administration of Justice	38,055,246	41,772,131	3,716,885	9.77%
Public Safety	68,370,163	72,917,481	4,547,318	6.65%
Health and Welfare	4,235,339	5,058,036	822,696	19.42%
Community Services	79,703	236,510	156,807	196.74%
Resource Development	979,367	624,036	(355,331)	(36.28)%
Culture and Recreation	3,334,221	4,031,198	696,977	20.90%
Public Works	673,628	1,181,979	508,351	75.46%
<b>Total</b>	<b>\$173,505,922</b>	<b>\$195,673,128</b>	<b>\$22,167,206</b>	<b>12.78%</b>



# Percentage of General Fund Expended YTD

## \*Fiscal Year 2024



Amounts are in Millions

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

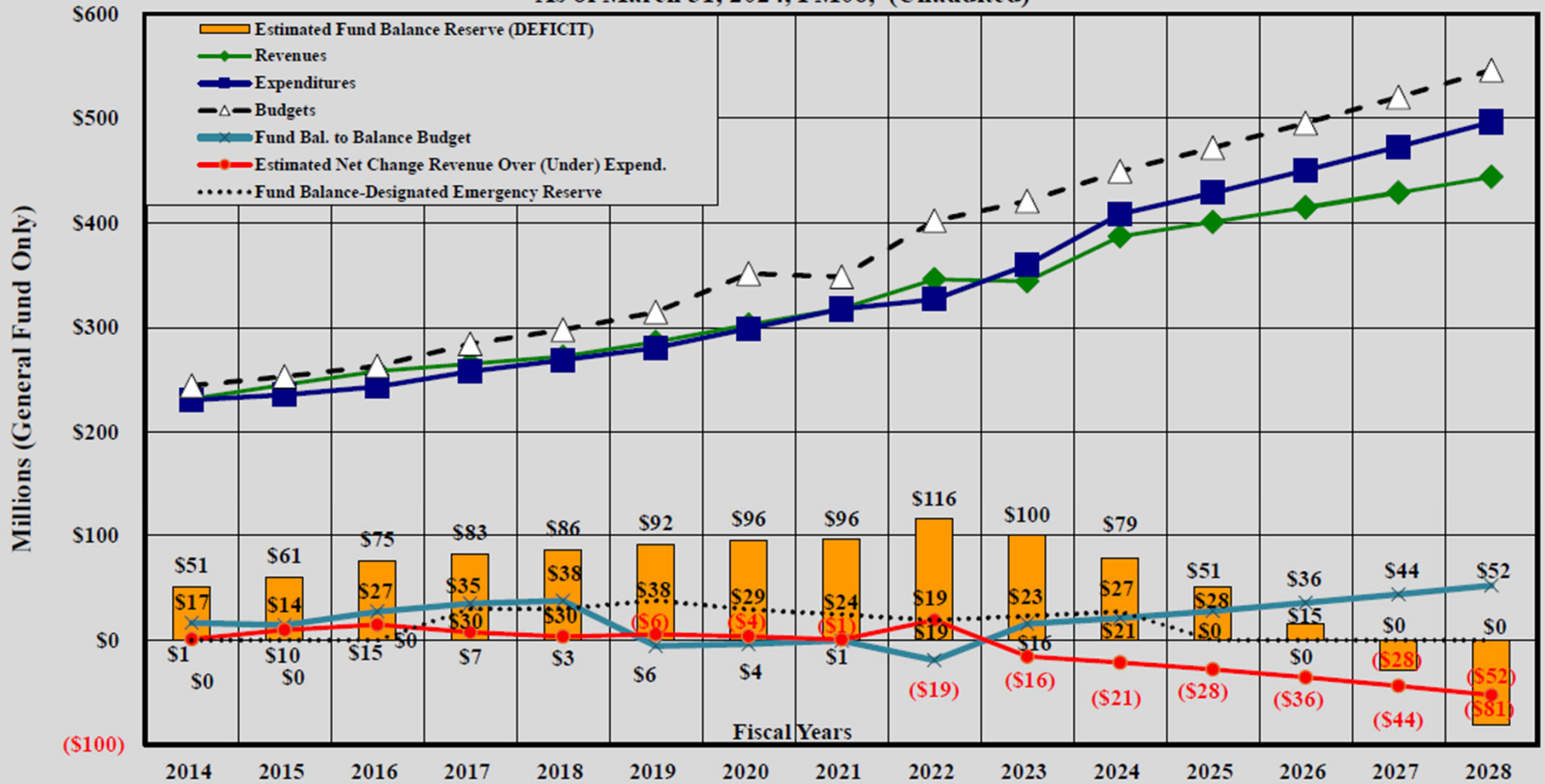
# *Fund Balance*



## County Auditor's Financial Forecast FY2024

### General Funds Historical and Projected Trends

#### As of March 31, 2024, FM06, (Unaudited)



# County of El Paso, Texas Interim Financial Reports for Fiscal Month Ended March 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?*

