



# UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED  
November 30, 2023*

## Executive Financial Summary

	November 2023	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$31,500,465	\$50,758,041	7.78%
Expenses	\$37,546,065	\$60,121,360	5.74%
<b>General Fund</b>			
Revenues	\$21,259,913	\$29,347,790	7.63%
Expenses	\$26,241,376	\$42,178,875	9.23%

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 November 30, 2023

## El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report for the month ended November 30, 2023

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$87,753,177	\$484,085,832	\$42,178,875	\$15,602,258	\$426,304,699
Special Revenue	39,844,560	70,470,556	4,744,803	7,749,370	57,976,383
Debt Service	5,859,035	34,609,196	-	-	34,609,196
Enterprise	19,535,464	5,256,151	287,351	20,514	4,948,286
Internal Service (non-budgeted)	13,973,973	4,572	5,338,813	6,927	-
Agency Funds (non-budgeted)	-	-	2,325,533	-	-
<b>Total Year to Date (YTD)</b>	<b>\$166,966,209</b>	<b>\$594,426,307</b>	<b>\$54,875,375</b>	<b>\$23,379,069</b>	<b>\$523,838,564</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$174,343,233	\$448,110,619	\$269,096,194	\$31,829,259	\$147,185,166
Grants	128,176,241	618,799,783	346,606,714	26,338,541	245,854,528
Agency EPC-CSCD	-	14,433,265	2,640,201	173,180	11,619,884
<b>Total Life to Date (LTD)</b>	<b>\$302,519,474</b>	<b>\$1,081,343,667</b>	<b>\$618,343,109</b>	<b>\$58,340,980</b>	<b>\$404,659,578</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 FMO2

Revenues	MTD Actuals	YTD Actuals
AGENCY FUND	(\$8,260)	(\$31,648)
ADULT PROBATION	(156,978)	(338,416)
CAPITAL PROJECTS FUND	(822,768)	(1,640,199)
<b>COUNTY GENERAL FUND</b>	<b>(21,259,913)</b>	<b>(29,347,790)</b>
COUNTY GRANTS	(1,342,622)	(5,064,213)
DEBT SERVICE	(1,707,558)	(2,436,385)
ENTERPRISE FUND	(313,810)	(320,295)
INTERNAL SERVICE	(3,222,503)	(6,432,030)
SPECIAL REVENUE	(2,666,054)	(5,147,063)
<b>Revenues Total</b>	<b>(\$31,500,465)</b>	<b>(\$50,758,041)</b>



# Revenue – Property Taxes as of FM02

Revenue	FY2023	FY2024	Increase/(Decrease) over prior year actuals
<b>PROPERTY TAXES</b>			
DEBT SERVICE - CURRENT	(\$2,250,183)	(\$2,395,951)	\$145,768
DEBT SERVICE - DELINQUENT	(49,844)	-	(49,844)
<b>Subtotal:</b>	<b>(\$2,300,026)</b>	<b>(\$2,395,951)</b>	<b>\$95,925</b>
GENERAL FUND - CURRENT	(\$14,559,603)	(\$16,496,819)	\$1,937,216
GENERAL FUND - DELINQUENT	(522,730)	(710,572)	187,843
GENERAL FUND - EXCESS	(20,289)	(20,933)	644
GENERAL FUND - PENALTY & INTEREST	(200,335)	(217,773)	17,438
<b>Subtotal:</b>	<b>(15,302,957)</b>	<b>(17,446,098)</b>	<b>2,143,141</b>
<b>Total:</b>	<b>(\$17,602,984)</b>	<b>(\$19,842,049)</b>	<b>\$2,239,066</b>

# General Fund Revenue by Source YTD as of FM02

Revenue Source	FY 2023 Revenue	FY 2024 Revenue	Increase/(Decrease) over prior year actuals
PROPERTY TAXES	(\$15,302,957)	(\$17,446,098)	\$2,143,141
SALES AND USE TAX	(6,112,557)	(6,177,729)	65,172
BINGO TAX	(8,079)	(7,520)	(559)
STATE MIXED BEVERAGE TAX	(330,183)	(330,197)	14
LICENSES AND PERMITS	(50,165)	(77,926)	27,761
INTERGOVERNMENTAL	(177,176)	(435,917)	258,741
CHARGES FOR SERVICES	(2,553,901)	(2,361,292)	(192,609)
FINES AND FORFEITS	(450,175)	(531,138)	80,962
INTEREST	(1,260,354)	(1,868,783)	608,430
MISCELLANEOUS REVENUE	(33,222)	(34,742)	1,520
OTHER FINANCING SOURCES	(75,299)	(76,448)	1,150
<b>Total</b>	<b>(\$26,354,068)</b>	<b>(\$29,347,790)</b>	<b>\$2,993,722</b>



# General Fund Revenue by Source

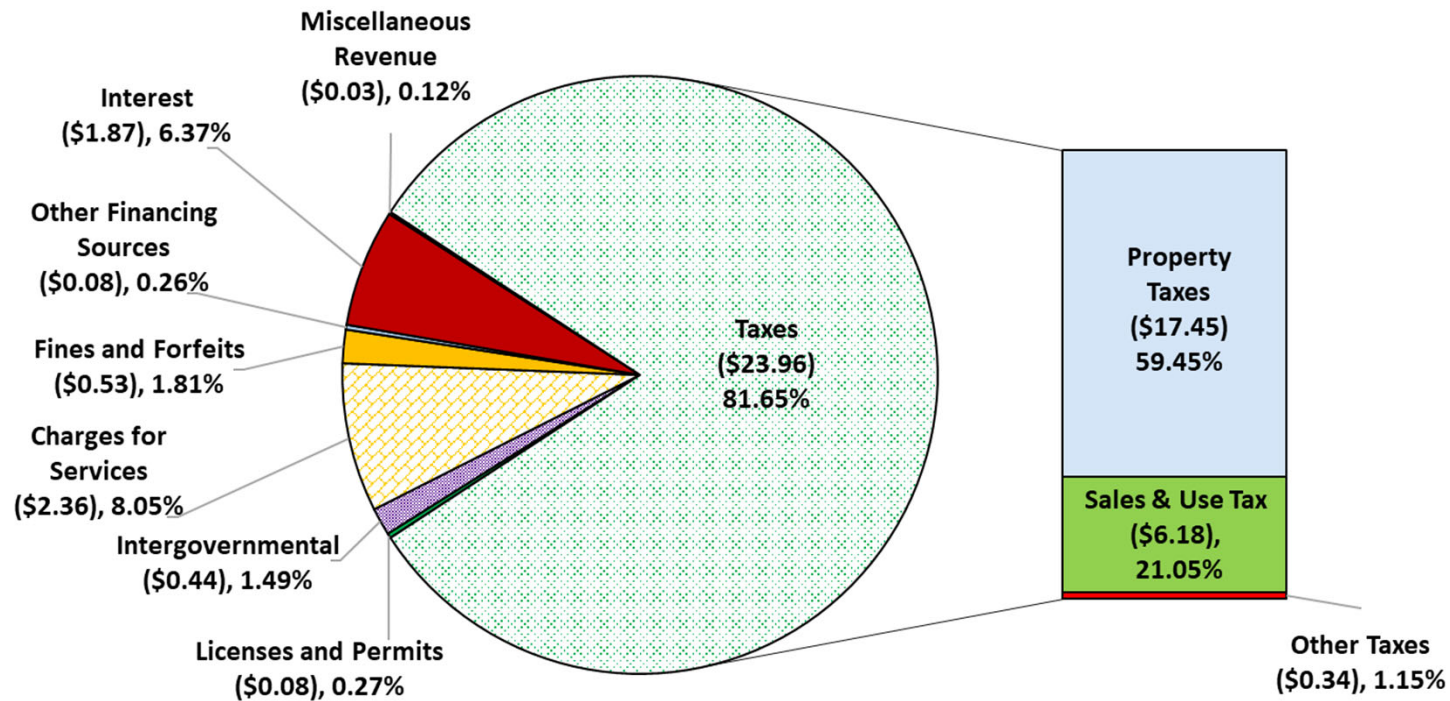
## Budget to Actual YTD as of FM02

Revenue by Source	Revised Budget	FM02	YTD Actuals	YTD % of Est. Budget Collected
PROPERTY TAXES	(\$244,988,272)	(\$12,257,358)	(\$17,446,098)	7.12%
SALES AND USE TAX	(76,434,321)	(6,177,729)	(6,177,729)	8.08%
SALES AND USE TAX-ST MOTOR VEHICLE	(7,585,125)	-	-	N/A
BINGO TAX	(41,302)	-	(7,520)	18.21%
STATE MIXED BEVERAGE TAX	(4,302,775)	(330,197)	(330,197)	7.67%
VEHICLE INVENTORY TAX	(71,552)	-	-	N/A
LICENSES AND PERMITS	(358,695)	(43,091)	(77,926)	21.72%
INTERGOVERNMENTAL	(5,328,615)	(234,259)	(435,917)	8.18%
CHARGES FOR SERVICES	(29,279,829)	(962,403)	(2,361,292)	8.06%
FINES AND FORFEITS	(2,937,631)	(284,693)	(531,138)	18.08%
INTEREST	(11,310,624)	(880,343)	(1,868,783)	16.52%
MISCELLANEOUS REVENUE	(492,002)	(13,392)	(34,742)	7.06%
OTHER FINANCIAL SOURCES	(1,580,579)	(76,448)	(76,448)	4.84%
<b>Total</b>	<b>(\$384,711,322)</b>	<b>(\$21,259,913)</b>	<b>(\$29,347,790)</b>	<b>7.63%</b>

\*FM02-16.67% 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 FM02



Amounts are in Millions

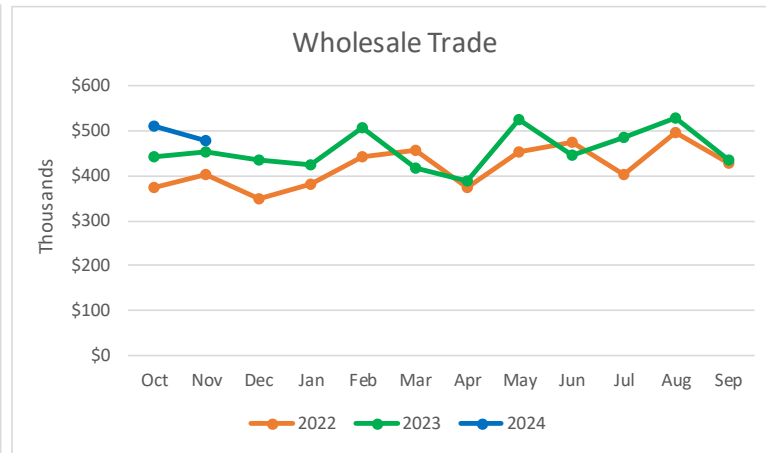
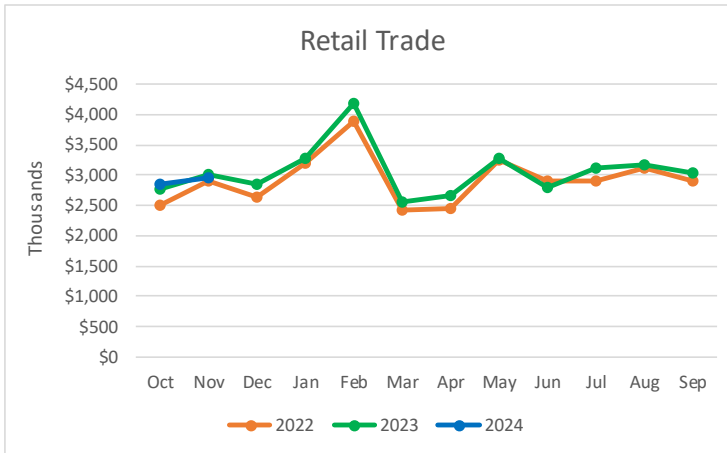
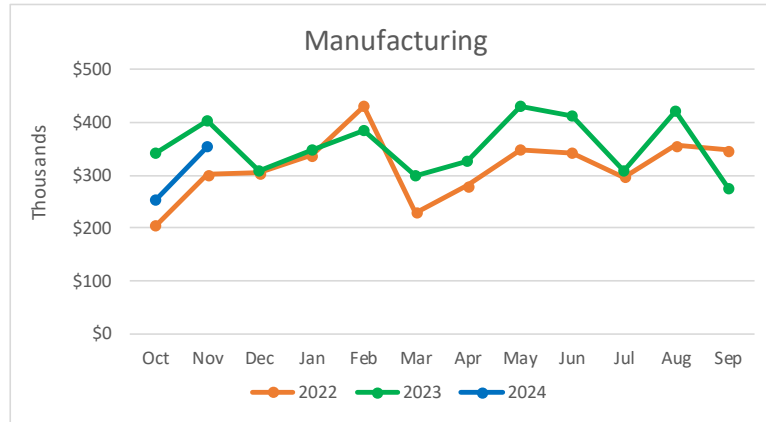
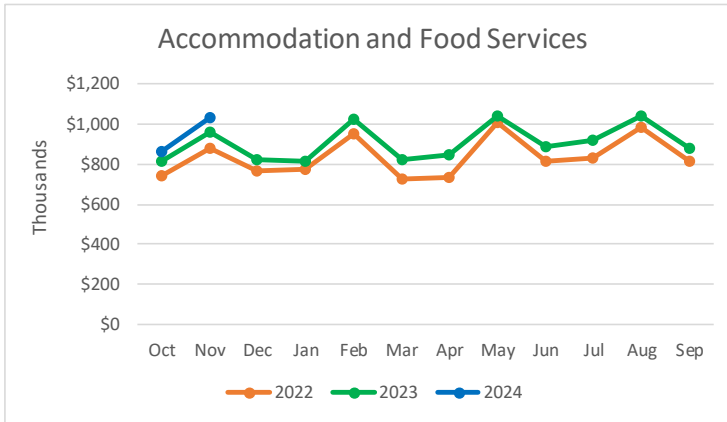
# 3 Year Budget – General Fund Actual Revenue Comparison

## Revenue YTD as of FM02 (16.67% of Yr Expired)

	2022	2023	2024
All Revenue Budget	(\$329,284,383)	(\$353,494,911)	(\$384,711,322)
Total Revenue Actuals	(24,892,743)	(26,354,068)	(29,347,790)
<b>Actual Collection As % of Budget</b>	<b>7.56%</b>	<b>7.46%</b>	<b>7.63%</b>
Budget- Property Tax	(\$213,099,360)	(\$210,993,556)	(\$244,988,272)
Total Actuals - Property Tax	(13,590,937)	(15,302,957)	(17,446,098)
<b>Collections As % of Budget</b>	<b>6.38%</b>	<b>7.25%</b>	<b>7.12%</b>
Budget Sales & Use Tax	(\$60,362,135)	(\$73,585,300)	(\$76,434,321)
Total Actuals - Sales & Use Tax	(5,808,835)	(6,112,557)	(6,177,729)
<b>Collections As % of Budget</b>	<b>9.62%</b>	<b>8.31%</b>	<b>8.08%</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	\$1,121,539	\$1,682,678
CAPITAL PROJECTS FUND	379,836	673,465
<b>COUNTY GENERAL FUND</b>	<b>26,241,376</b>	<b>42,178,875</b>
COUNTY GRANTS	3,810,486	5,432,263
ENTERPRISE FUND	278,208	287,351
INTERNAL SERVICE	2,700,952	5,338,813
SPECIAL REVENUE	3,013,670	4,527,915
<b>Expenditures Total</b>	<b>\$37,546,065</b>	<b>\$60,121,360</b>



# General Fund Expenditures by Function

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
General Government	\$168,318,766	\$7,054,009	\$13,435,657	7.98%
Administration of Justice	93,727,456	6,946,861	10,342,734	11.03%
Public Safety	154,047,758	10,721,275	16,115,868	10.46%
Health and Welfare	12,188,374	613,584	899,984	7.38%
Community Services	762,506	55,626	62,972	8.26%
Resource Development	12,845,919	108,868	153,145	1.19%
Culture and Recreation	10,699,654	615,071	980,553	9.16%
Public Works	4,185,977	126,081	187,962	4.49%
<b>Total</b>	<b>\$456,776,410</b>	<b>\$26,241,376</b>	<b>\$42,178,875</b>	<b>9.23%</b>

\*FM02-16.67% of the fiscal year is expired

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

# General Fund Expenditures by Category

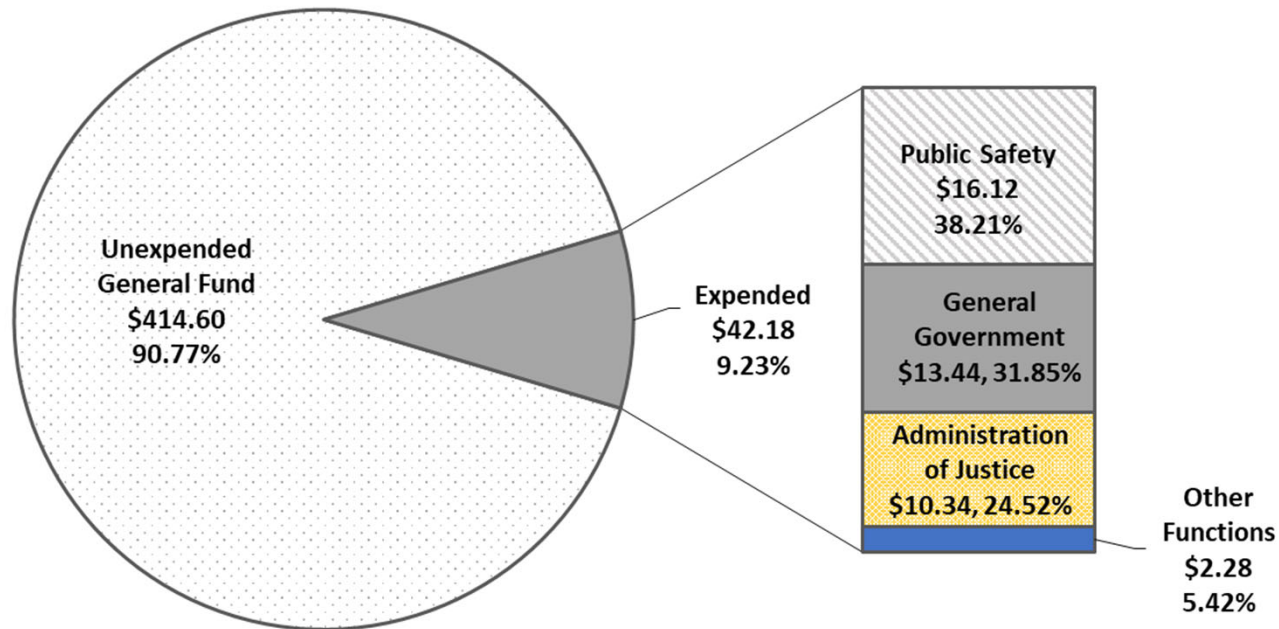
Expenditures	YTD FY2023	YTD FY2024	Increase/(Decrease) Over Prior Year Actuals	% Change
Personnel	\$29,650,596	\$32,442,252	\$2,791,656	9.42%
Operating	6,439,795	7,328,053	888,258	13.79%
Capital Outlay	689,624	110,141	(579,483)	(84.03)%
Transfers Out	-	2,298,429	2,298,429	N/A
<b>Expenditures Total</b>	<b>\$36,780,015</b>	<b>\$42,178,875</b>	<b>\$5,398,860</b>	<b>14.68%</b>

# General Fund Expenditure Comparison

Function	FY 2023 Expenditures	FY 2024 Expenditures	Increase/(Decrease) Over Prior Year Actuals	% Change
General Government	\$10,569,825	\$13,435,657	\$2,865,832	27.11%
Adminstration of Justice	9,164,246	10,342,734	1,178,488	12.86%
Public Safety	15,258,609	16,115,868	857,259	5.62%
Health and Welfare	732,575	899,984	167,409	22.85%
Community Services	13,555	62,972	49,417	364.57%
Resource Development	125,146	153,145	27,999	22.37%
Culture and Recreation	848,184	980,553	132,369	15.61%
Public Works	67,875	187,962	120,087	176.92%
<b>Total</b>	<b>\$36,780,015</b>	<b>\$42,178,875</b>	<b>\$5,398,860</b>	<b>14.68%</b>

# Percentage of General Fund Expended YTD

## \*Fiscal Year 2023



Amounts are in Millions

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

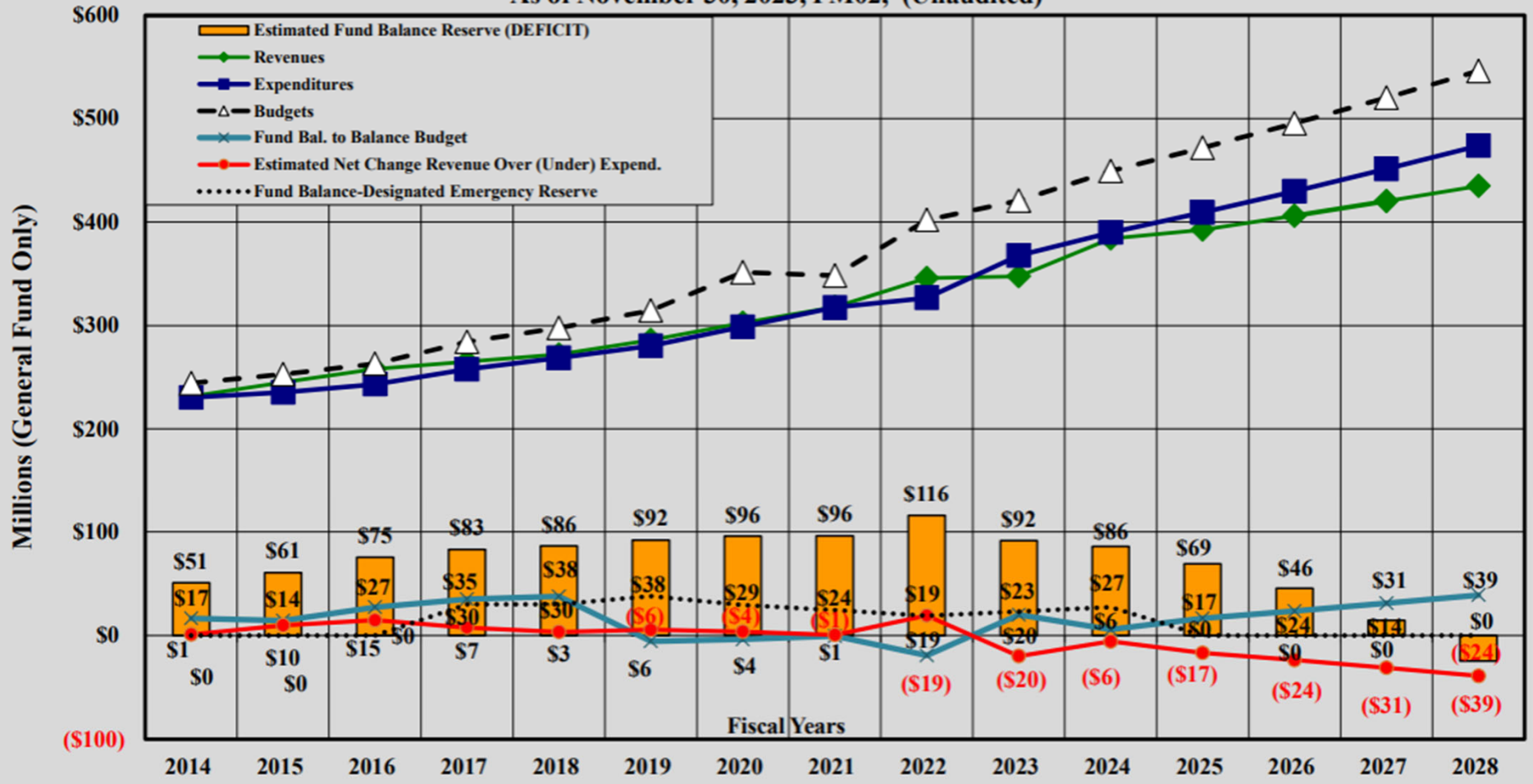


# *Fund Balance*





## County Auditor's Financial Forecast FY2024 General Funds Historical and Projected Trends As of November 30, 2023, FM02, (Unaudited)



# County of El Paso, Texas Interim Financial Reports for Fiscal Month Ended November 30, 2023

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*Questions?*

