



# UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED  
April 30, 2024*

# Executive Financial Summary

|                     | April 2024   | YTD           | YTD<br>% of Budget |
|---------------------|--------------|---------------|--------------------|
| <b>All Funds</b>    |              |               |                    |
| Revenues            | \$31,956,991 | \$451,773,705 | 73.33%             |
| Expenses            | \$43,194,735 | \$346,847,089 | 27.64%             |
| <b>General Fund</b> |              |               |                    |
| Revenues            | \$19,251,846 | \$321,860,994 | 83.66%             |
| Expenses            | \$27,965,319 | \$223,642,400 | 49.09%             |

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 April 30, 2024

**El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report  
for the month ended April 30, 2024**

| <b>Budgeted Funds</b>           | <b>Fund Balances</b> | <b>YTD Revised Budget</b> | <b>YTD/LTD Expenditures</b> | <b>YTD Encumb./Req.</b> | <b>YTD Available Budget</b> |
|---------------------------------|----------------------|---------------------------|-----------------------------|-------------------------|-----------------------------|
| General Fund                    | \$195,779,112        | \$482,848,532             | \$223,642,400               | \$12,195,061            | \$247,011,071               |
| Special Revenue                 | 47,644,773           | 69,032,374                | 17,833,684                  | 6,915,962               | 44,282,728                  |
| Debt Service                    | 14,227,593           | 34,609,196                | 22,392,093                  | -                       | 12,217,103                  |
| Enterprise                      | 19,214,569           | 5,253,510                 | 1,624,647                   | 18,844                  | 3,610,019                   |
| Internal Service (non-budgeted) | 15,272,007           | 4,188                     | 23,445,576                  | 3,326                   | -                           |
| Agency Funds (non-budgeted)     | -                    | -                         | 2,290,197                   | -                       | -                           |
| <b>Total Year to Date (YTD)</b> | <b>\$292,138,054</b> | <b>\$591,747,800</b>      | <b>\$291,228,597</b>        | <b>\$19,133,193</b>     | <b>\$307,120,921</b>        |
| <b>Multiyear Funds</b>          | <b>Fund Balances</b> | <b>LTD Revised Budget</b> | <b>LTD Expenditures</b>     | <b>LTD Encumb./Req.</b> | <b>LTD Available Budget</b> |
| Capital Projects                | \$173,119,137        | \$460,547,004             | \$289,001,113               | \$29,956,949            | \$141,588,942               |
| Grants                          | 117,021,663          | 628,786,639               | 375,350,451                 | 45,944,317              | 207,491,871                 |
| Agency EPC-CSCD                 | -                    | 14,285,934                | 8,052,476                   | 132,927                 | 6,100,531                   |
| <b>Total Life to Date (LTD)</b> | <b>\$290,140,800</b> | <b>\$1,103,619,577</b>    | <b>\$672,404,040</b>        | <b>\$76,034,193</b>     | <b>\$355,181,344</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 FMO7

| Revenues                   | MTD Actuals           | YTD Actuals            |
|----------------------------|-----------------------|------------------------|
| AGENCY FUND                | (\$8,590)             | (\$81,492)             |
| ADULT PROBATION            | (574,657)             | (7,048,171)            |
| CAPITAL PROJECTS FUND      | (906,749)             | (17,962,685)           |
| <b>COUNTY GENERAL FUND</b> | <b>(19,251,846)</b>   | <b>(321,860,994)</b>   |
| COUNTY GRANTS              | (4,317,889)           | (20,078,669)           |
| DEBT SERVICE               | (63,746)              | (31,358,976)           |
| ENTERPRISE FUND            | (392,245)             | (1,825,433)            |
| INTERNAL SERVICE           | (3,338,593)           | (25,783,060)           |
| SPECIAL REVENUE            | (3,102,676)           | (25,774,225)           |
| <b>Revenues Total</b>      | <b>(\$31,956,991)</b> | <b>(\$451,773,705)</b> |

# Revenue – Property Taxes as of FMO7

| Revenue                           | FY2023                 | FY2024                 | Increase/(Decrease)<br>over prior year<br>actuals |
|-----------------------------------|------------------------|------------------------|---|
| <b>PROPERTY TAXES</b>             |                        |                        |   |
| DEBT SERVICE - CURRENT            | (\$27,189,193)         | (\$30,916,420)         | \$3,727,227                                       |
| DEBT SERVICE - DELINQUENT         | (86,363)               | -                      | (86,363)  |
| <b>Subtotal:</b>                  | <b>(\$27,275,556)</b>  | <b>(\$30,916,420)</b>  | <b>\$3,640,864</b>                                |
| GENERAL FUND - CURRENT            | (\$200,236,622)        | (\$241,384,940)        | \$41,148,318                                      |
| GENERAL FUND - DELINQUENT         | (853,167)              | (1,077,238)            | 224,071   |
| GENERAL FUND - EXCESS             | (85,340)               | (63,178)               | (22,162)  |
| GENERAL FUND - PENALTY & INTEREST | (607,145)              | (658,517)              | 51,372  |
| <b>Subtotal:</b>                  | <b>(201,782,274)</b>   | <b>(243,183,873)</b>   | <b>41,401,599</b>                                 |
| <b>Total:</b>                     | <b>(\$229,057,830)</b> | <b>(\$274,100,293)</b> | <b>\$45,042,464</b>                               |

# General Fund Revenue by Source YTD as of FMO7

| Revenue Source              | FY 2023 Revenue        | FY 2024 Revenue        | Increase/(Decrease) over prior year actuals |
|-----------------------------|------------------------|------------------------|---|
| PROPERTY TAXES              | (\$201,782,274)        | (\$243,183,873)        | \$41,401,599                                |
| SALES AND USE TAX           | (36,022,142)           | (36,742,372)           | 720,231                                     |
| S&U TAX-STATE MOTOR VEHICLE | -                      | (7,453,271)            | 7,453,271                                   |
| BINGO TAX                   | (22,924)               | (19,190)               | (3,734)                                     |
| STATE MIXED BEVERAGE TAX    | (1,962,662)            | (1,921,240)            | (41,422)                                    |
| VEHICLE INVENTORY TAXES     | (81,379)               | (52,150)               | (29,229)                                    |
| LICENSES AND PERMITS        | (210,265)              | (231,430)              | 21,165                                      |
| INTERGOVERNMENTAL           | (2,657,342)            | (4,036,575)            | 1,379,234                                   |
| CHARGES FOR SERVICES        | (19,280,981)           | (13,901,703)           | (5,379,278)                                 |
| FINES AND FORFEITS          | (1,817,490)            | (2,070,541)            | 253,052                                     |
| INTEREST                    | (6,786,786)            | (8,679,987)            | 1,893,201                                   |
| MISCELLANEOUS REVENUE       | (608,308)              | (409,120)              | (199,188)                                   |
| OTHER FINANCING SOURCES     | (535,100)              | (3,159,542)            | 2,624,442                                   |
| <b>Total</b>                | <b>(\$271,767,651)</b> | <b>(\$321,860,994)</b> | <b>\$50,093,343</b>                         |

# General Fund Revenue by Source

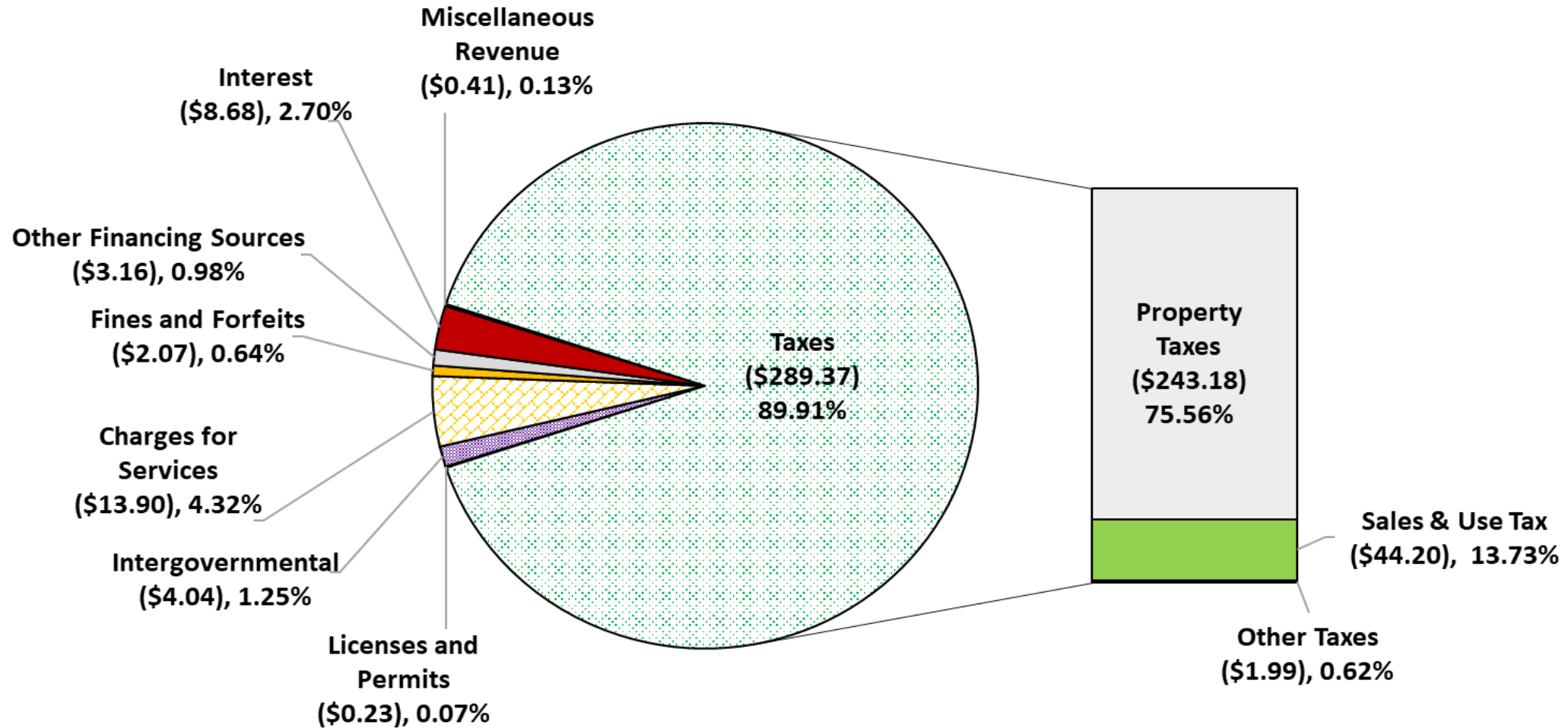
## Budget to Actual YTD as of FM07

| Revenue by Source          | Revised Budget         | FM07                  | YTD Actuals            | YTD % of Rev. Budget Collected |
|----------------------------|------------------------|-----------------------|------------------------|--------------------------------|
| PROPERTY TAXES             | (\$244,988,272)        | (\$1,717,010)         | (\$243,183,873)        | 99.26%                         |
| SALES AND USE TAX          | (76,434,321)           | (5,624,238)           | (36,742,372)           | 48.07%                         |
| SALES AND USE TAX-ST MOTOR | (7,585,125)            | (7,453,271)           | (7,453,271)            | 98.26%                         |
| BINGO TAX                  | (41,302)               | (4,303)               | (19,190)               | 46.46%                         |
| STATE MIXED BEVERAGE TAX   | (4,302,775)            | (319,401)             | (1,921,240)            | 44.65%                         |
| VEHICLE INVENTORY TAX      | (71,552)               | -                     | (52,150)               | 72.88%                         |
| LICENSES AND PERMITS       | (358,695)              | (26,029)              | (231,430)              | 64.52%                         |
| INTERGOVERNMENTAL          | (5,328,615)            | (23,368)              | (4,036,575)            | 75.75%                         |
| CHARGES FOR SERVICES       | (29,279,829)           | (2,144,368)           | (13,901,703)           | 47.48%                         |
| FINES AND FORFEITS         | (2,937,631)            | (389,141)             | (2,070,541)            | 70.48%                         |
| INTEREST                   | (11,310,624)           | (1,385,939)           | (8,679,987)            | 76.74%                         |
| MISCELLANEOUS REVENUE      | (492,002)              | (97,279)              | (409,120)              | 83.15%                         |
| OTHER FINANCIAL SOURCES    | (1,580,579)            | (67,501)              | (3,159,542)            | 199.90%                        |
| <b>Total</b>               | <b>(\$384,711,322)</b> | <b>(\$19,251,846)</b> | <b>(\$321,860,994)</b> | <b>83.66%</b>                  |

FM07-58.33% 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 FMO6



Amounts are in Millions

# 3 Year Budget – General Fund Actual Revenue Comparison

## Revenue YTD as of FM07 (58.33% of Yr Expired)

|   | 2022            | 2023            | 2024            |
|---|-----------------|-----------------|-----------------|
| All Revenue Budget                      | (\$329,284,383) | (\$353,494,911) | (\$384,711,322) |
| Total Revenue Actuals                   | (271,159,258)   | (271,767,651)   | (321,860,994)   |
| <b>Actual Collection As % of Budget</b> | <b>82.35%</b>   | <b>76.88%</b>   | <b>83.66%</b>   |
| Budget- Property Tax                    | (\$213,099,360) | (\$210,993,556) | (\$244,988,272) |
| Total Actuals - Property Tax            | (204,361,586)   | (201,782,274)   | (243,183,873)   |
| <b>Collections As % of Budget</b>       | <b>95.90%</b>   | <b>95.63%</b>   | <b>99.26%</b>   |
| Budget Sales & Use Tax                  | (\$60,362,135)  | (\$73,585,300)  | (\$76,434,321)  |
| Total Actuals - Sales & Use Tax         | (33,681,847)    | (36,022,142)    | (36,742,372)    |
| <b>Collections As % of Budget</b>       | <b>55.80%</b>   | <b>48.95%</b>   | <b>48.07%</b>   |

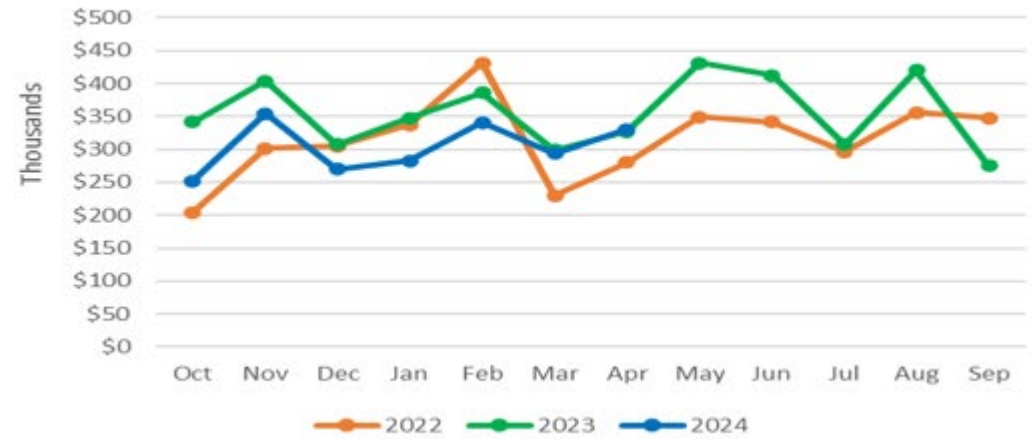
\*The percentage of revenue budgets exclude designated fund balances.

# Sales and Use Tax

### Accommodation and Food Services



### Manufacturing



### Retail Trade



### Wholesale Trade



# *Expenditures*



# Expenditure Summary by Fund Type

| Expenditures               | MTD Actuals         | YTD Actuals          |
|----------------------------|---------------------|----------------------|
| ADULT PROBATION            | \$977,271           | \$7,229,132          |
| CAPITAL PROJECTS FUND      | 2,756,800           | 17,676,165           |
| <b>COUNTY GENERAL FUND</b> | <b>27,965,319</b>   | <b>223,642,400</b>   |
| COUNTY GRANTS              | 6,178,702           | 32,996,548           |
| DEBT SERVICE               | -                   | 22,392,093           |
| ENTERPRISE FUND            | 259,018             | 1,848,576            |
| INTERNAL SERVICE           | 2,677,944           | 23,445,576           |
| SPECIAL REVENUE            | 2,379,682           | 17,616,600           |
| <b>Expenditures Total</b>  | <b>\$43,194,735</b> | <b>\$346,847,089</b> |

# General Fund Expenditures by Function

| Function Description      | Revised Budget       | Period Actuals      | YTD Actuals          | % Budget Expended |
|---------------------------|----------------------|---------------------|----------------------|-------------------|
| General Government        | \$153,923,918        | \$6,834,403         | \$76,690,114         | 49.82%            |
| Administration of Justice | 98,576,131           | 6,972,230           | 48,744,361           | 49.45%            |
| Public Safety             | 161,042,594          | 12,492,256          | 85,409,736           | 53.04%            |
| Health and Welfare        | 12,470,908           | 676,316             | 5,734,352            | 45.98%            |
| Community Services        | 848,601              | 38,062              | 274,572              | 32.36%            |
| Resource Development      | 13,543,008           | 116,465             | 740,501              | 5.47%             |
| Culture and Recreation    | 10,821,032           | 704,525             | 4,735,723            | 43.76%            |
| Public Works              | 4,312,918            | 131,062             | 1,313,042            | 30.44%            |
| <b>Total</b>              | <b>\$455,539,110</b> | <b>\$27,965,319</b> | <b>\$223,642,400</b> | <b>49.09%</b>     |

\*FM07-58.33% of the fiscal year is expired

\*Note budget excludes \$27.31M for emergencies

# General Fund Expenditures by Category

| Expenditures   | FY 2023 Expenditures | FY 2024 Expenditures | Increase/(Decrease) Over Prior Year Actuals | % Change      |
|----------------|----------------------|----------------------|---|---------------|
| Personnel      | \$138,126,423        | \$150,917,304        | \$12,790,881                                | 9.26%         |
| Operating      | 36,326,414           | 43,667,141           | 7,340,726                                   | 20.21%        |
| Capital Outlay | 2,627,318            | 4,469,868            | 1,842,550                                   | 70.13%        |
| Transfer Out   | 20,983,872           | 24,588,087           | 3,604,215                                   | 17.18%        |
| <b>Total</b>   | <b>\$198,064,028</b> | <b>\$223,642,400</b> | <b>\$25,578,372</b>                         | <b>12.91%</b> |

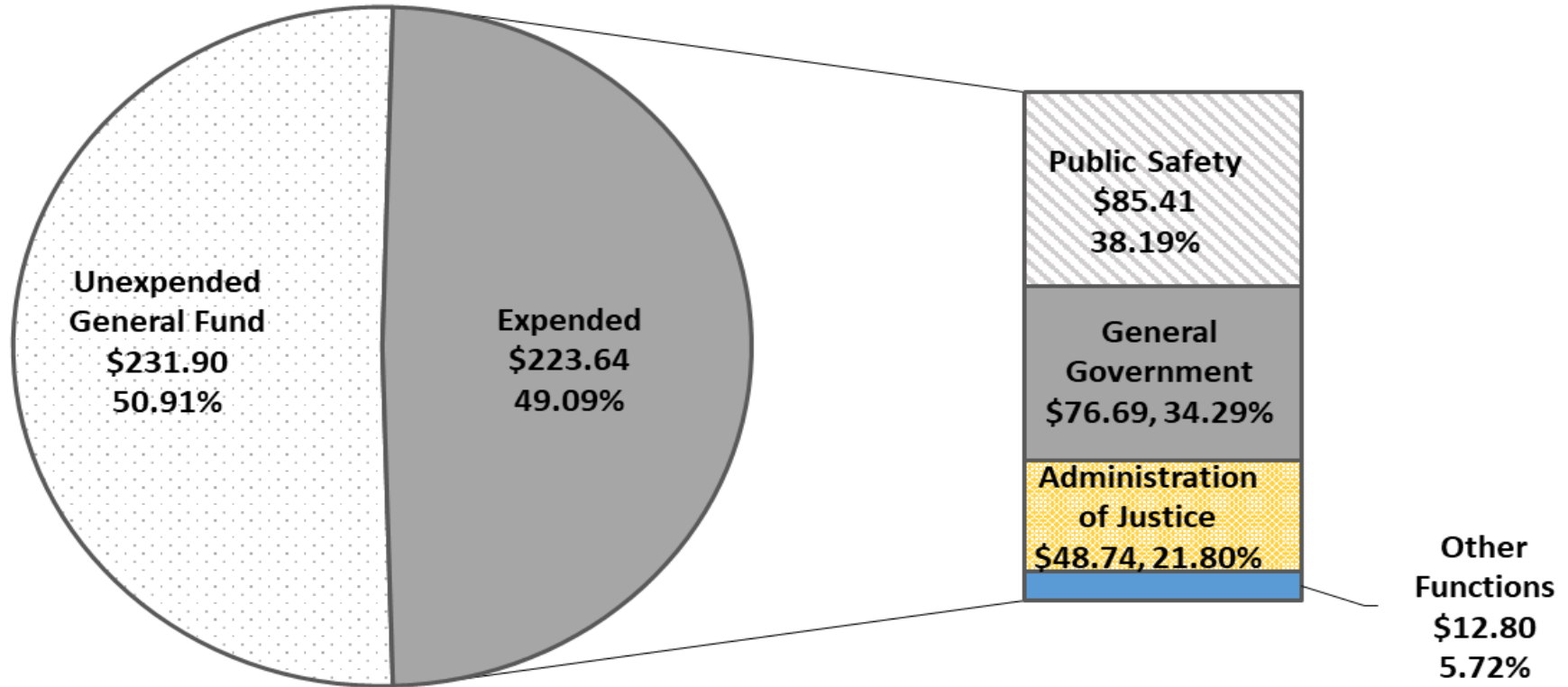
# General Fund Expenditure Comparison

| Function                  | FY 2023 Expenditures | FY 2024 Expenditures | Increase/(Decrease) Over Prior Year Actuals | % Change      |
|---------------------------|----------------------|----------------------|---|---------------|
| General Government        | \$62,779,817         | \$76,690,114         | \$13,910,297                                | 22.16%        |
| Administration of Justice | 44,862,701           | 48,744,361           | 3,881,660                                   | 8.65%         |
| Public Safety             | 79,451,119           | 85,409,736           | 5,958,617                                   | 7.50%         |
| Health and Welfare        | 4,788,297            | 5,734,352            | 946,055                                     | 19.76%        |
| Community Services        | 406,003              | 274,572              | (131,431)                                   | (32.37%)      |
| Resource Development      | 1,076,271            | 740,501              | (335,769)                                   | (31.20%)      |
| Culture and Recreation    | 3,910,358            | 4,735,723            | 825,365                                     | 21.11%        |
| Public Works              | 789,464              | 1,313,042            | 523,578                                     | 66.32%        |
| <b>Total</b>              | <b>\$198,064,028</b> | <b>\$223,642,400</b> | <b>\$25,578,372</b>                         | <b>12.91%</b> |



# Percentage of General Fund Expended YTD

## \*Fiscal Year 2024



Amounts are in Millions

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

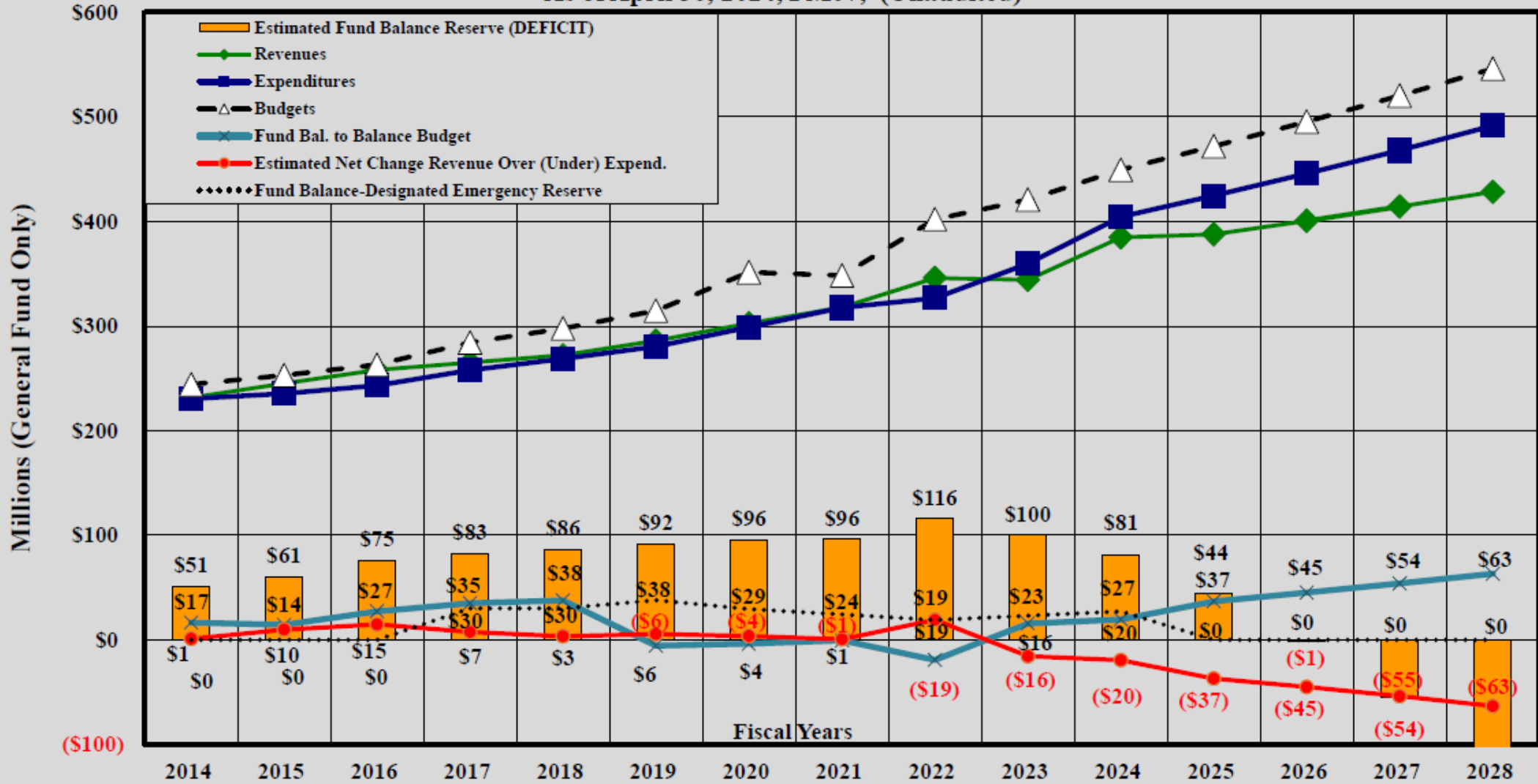
# *Fund Balance*



# County Auditor's Financial Forecast FY2024

## General Funds Historical and Projected Trends

As of April 30, 2024, FM07, (Unaudited)



# County of El Paso, Texas Interim Financial Reports for Fiscal Month Ended April 30, 2024

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*Questions?*

