



# UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED  
August 31, 2024*

# Executive Financial Summary

	AUGUST 2024	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$21,792,033	\$546,233,434	80.3%
Expenses	\$66,314,382	\$558,290,759	51.9%
<b>General Fund</b>			
Revenues	\$11,251,715	\$370,456,017	96.3%
Expenses	\$28,350,159	\$346,872,863	76.1%

- \* The percentage of expenditure budgets exclude \$27.3M for emergencies.
- \* The percentage of revenue budgets exclude \$91.9M of designated fund balance.

# Condensed Financial Report

## For the Month Ended August 31, 2024

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

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$119,846,585	\$482,955,941	\$346,872,863	\$11,690,963	\$124,392,115
Special Revenue	46,321,789	69,399,982	29,886,481	7,795,391	31,718,110
Debt Service	4,080,173	34,609,196	32,817,190		1,792,006
Enterprise	19,493,534	5,248,990	3,039,026	7,439	2,202,525
Internal Service (non-budgeted)	18,294,478	4,188	35,963,528	4,209	
Agency Funds (non-budgeted)			2,290,197		
<b>Total Year to Date (YTD)</b>	<b>\$208,036,559</b>	<b>\$592,218,297</b>	<b>\$450,869,285</b>	<b>\$19,498,002</b>	<b>\$160,104,756</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$152,895,297	\$450,834,031	\$307,619,886	\$40,260,113	\$102,954,032
Grants	104,225,618	645,298,595	394,996,080	60,863,911	189,438,602
Agency EPC-CSCD		14,752,345	12,660,033	79,319	2,012,993
<b>Total Life to Date (LTD)</b>	<b>\$257,120,915</b>	<b>\$1,110,884,972</b>	<b>\$715,275,999</b>	<b>\$101,203,343</b>	<b>\$294,405,627</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 FM11

Revenues	MTD Actuals	YTD Actuals
AGENCY FUND	\$6,787	(\$101,950)
ADULT PROBATION	(274,850)	(10,824,194)
CAPITAL PROJECTS FUND	(609,813)	(18,722,997)
<b>COUNTY GENERAL FUND</b>	<b>(11,251,715)</b>	<b>(370,456,017)</b>
COUNTY GRANTS	(3,386,040)	(33,303,133)
DEBT SERVICE	(19,710)	(31,636,654)
ENTERPRISE FUND	(403,839)	(3,518,776)
INTERNAL SERVICE	(3,370,137)	(41,323,483)
SPECIAL REVENUE	(2,482,717)	(36,346,232)
<b>Revenues Total</b>	<b>(\$21,792,033)</b>	<b>(\$546,233,434)</b>

# Revenue – Property Taxes as of FM11

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
<b>Subtotal:</b>	<b>(27,189,193)</b>	<b>(30,916,420)</b>	<b>3,727,227</b>
GENERAL FUND - CURRENT	(203,619,818)	(245,307,437)	41,687,619
GENERAL FUND - DELINQUENT	(1,334,578)	(1,536,065)	201,487
GENERAL FUND - EXCESS	(132,357)	(129,341)	(3,016)
GENERAL FUND - PENALTY & INTEREST	(944,627)	(996,466)	51,840
<b>Subtotal:</b>	<b>(206,031,380)</b>	<b>(247,969,310)</b>	<b>41,937,930</b>
<b>Total:</b>	<b>(\$233,220,573)</b>	<b>(\$278,885,730)</b>	<b>\$45,665,157</b>

# General Fund Revenue by Source YTD as of FM11

Revenue Source	FY 2023 Revenue	FY 2024 Revenue	Increase/(Decrease) over prior year actuals
PROPERTY TAXES	(\$206,031,553)	(\$247,969,494)	\$41,937,941
SALES AND USE TAX	(61,251,639)	(61,835,453)	583,814
S&U TAX-STATE MOTOR VEHICLE	(7,426,476)	(7,453,271)	26,794
BINGO TAX	(30,506)	(30,594)	88
STATE MIXED BEVERAGE TAX	(3,354,936)	(3,323,498)	(31,439)
VEHICLE INVENTORY TAXES	(81,379)	(52,150)	(29,229)
LICENSES AND PERMITS	(312,376)	(308,399)	(3,978)
INTERGOVERNMENTAL	(5,489,309)	(7,320,582)	1,831,273
CHARGES FOR SERVICES	(28,504,136)	(21,211,554)	(7,292,581)
FINES AND FORFEITS	(2,741,838)	(3,547,747)	805,909
INTEREST	(11,546,950)	(13,505,540)	1,958,590
MISCELLANEOUS REVENUE	(1,069,789)	(558,016)	(511,773)
OTHER FINANCING SOURCES	(1,684,866)	(3,339,720)	1,654,854
<b>Total</b>	<b>(\$329,525,754)</b>	<b>(\$370,456,017)</b>	<b>\$40,930,263</b>

# General Fund Revenue by Source

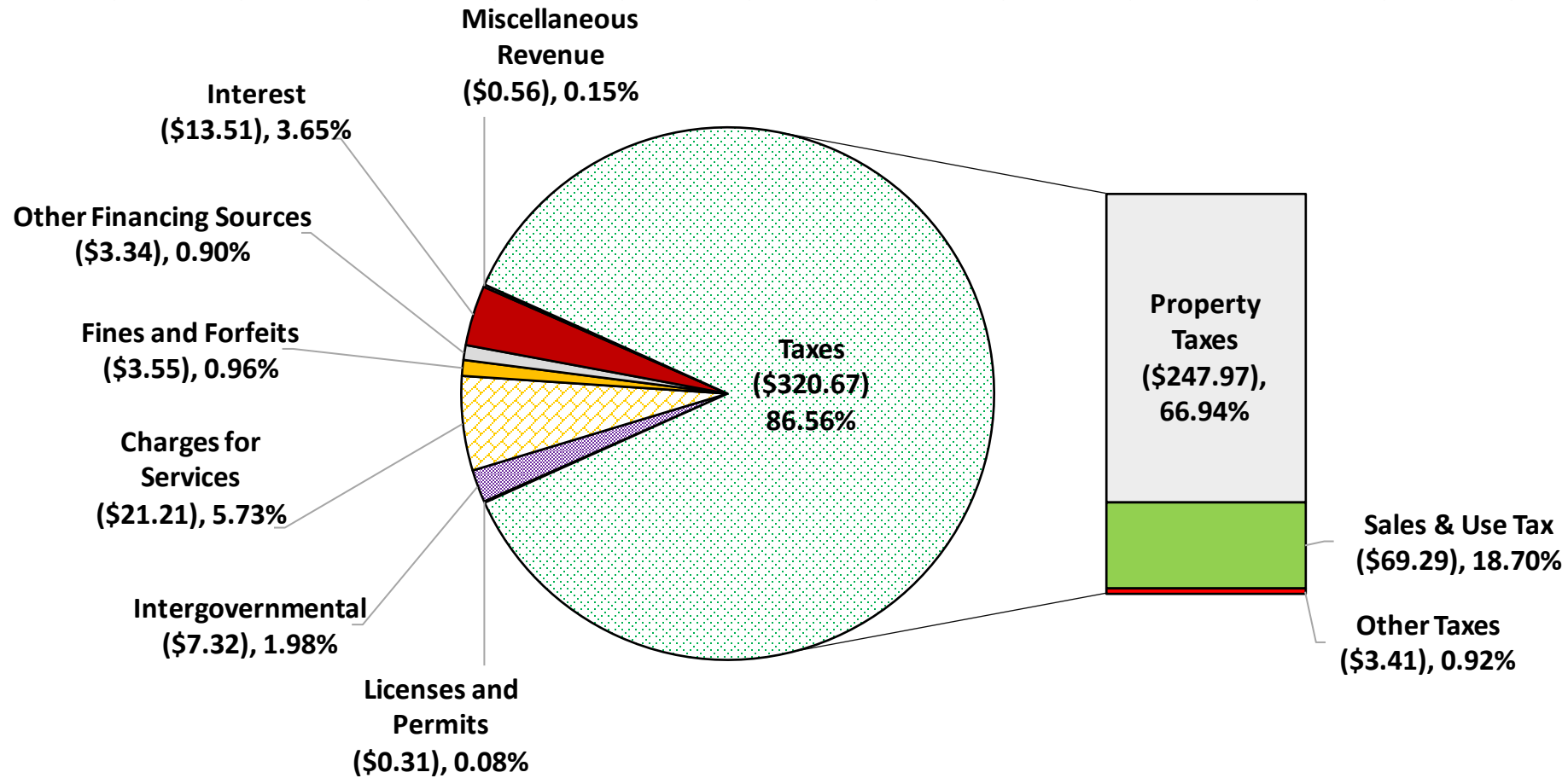
## Budget to Actual YTD as of FM11

Revenue by Source	Revised Budget	FM10	YTD Actuals	YTD % of Rev. Budget Collected
PROPERTY TAXES	(\$244,988,272)	(\$692,475)	(\$247,969,494)	101.22%
SALES AND USE TAX	(76,434,321)	(6,463,600)	(61,835,453)	80.90%
SALES AND USE TAX-ST MOTO	(7,585,125)		(7,453,271)	98.26%
BINGO TAX	(41,302)	-	(30,594)	74.07%
STATE MIXED BEVERAGE TAX	(4,302,775)	(329,585)	(3,323,498)	77.24%
VEHICLE INVENTORY TAX	(71,552)		(52,150)	72.88%
LICENSES AND PERMITS	(358,695)	(21,118)	(308,399)	85.98%
INTERGOVERNMENTAL	(5,328,615)	(406,604)	(7,320,582)	137.38%
CHARGES FOR SERVICES	(29,279,829)	(1,768,322)	(21,211,554)	72.44%
FINES AND FORFEITS	(2,937,631)	(377,405)	(3,547,747)	120.77%
INTEREST	(11,310,624)	(1,084,557)	(13,505,540)	119.41%
MISCELLANEOUS REVENUE	(492,002)	(37,368)	(558,016)	113.42%
OTHER FINANCIAL SOURCES	(1,580,579)	(70,682)	(3,339,720)	211.30%
<b>Total</b>	<b>(\$384,711,322)</b>	<b>(\$11,251,715)</b>	<b>(\$370,456,017)</b>	<b>96.29%</b>

FM11 - 92% 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 FM11



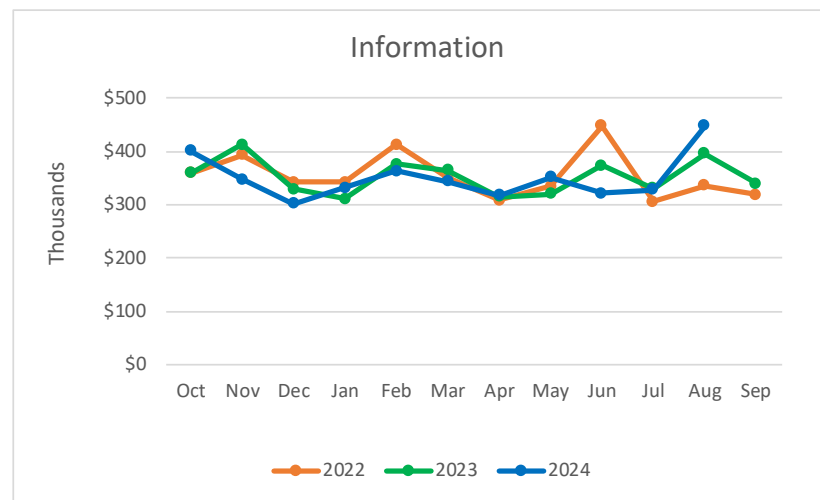
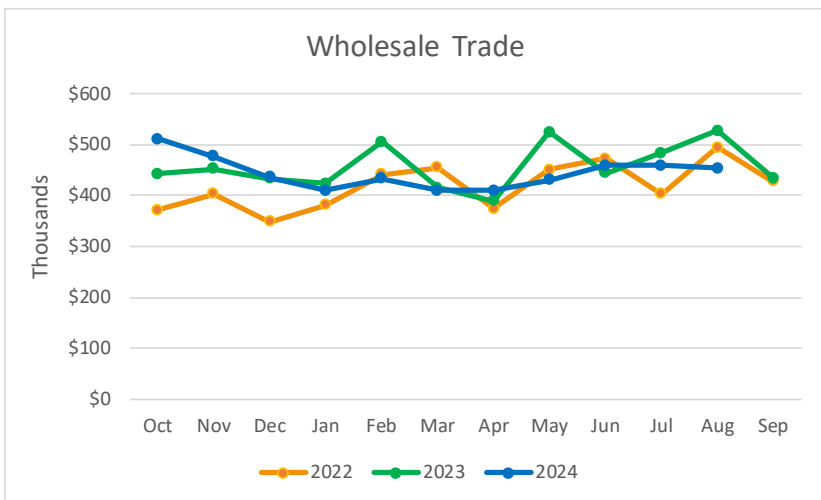
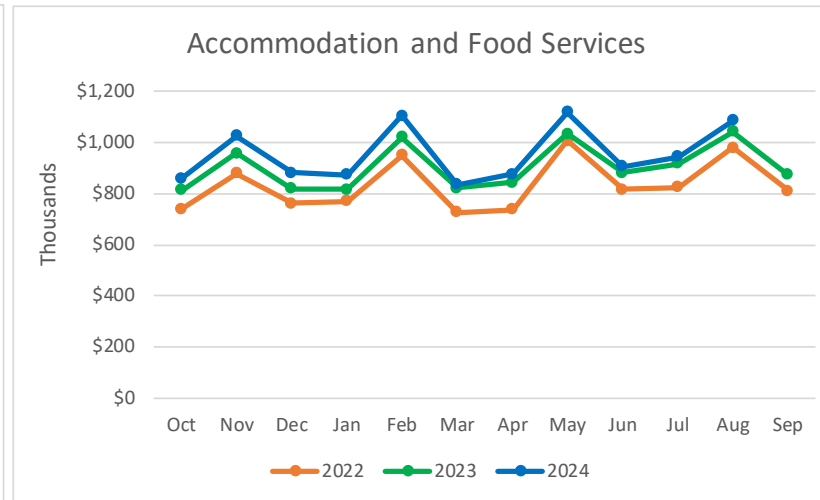
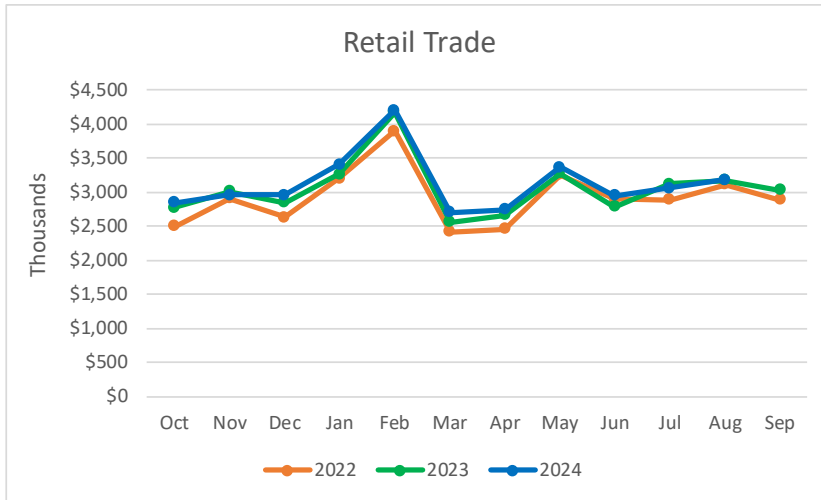
\* Amounts are in Millions

# 3 Year Budget – General Fund Actual Revenue Comparison



\*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	\$1,080,694	\$11,737,938
CAPITAL PROJECTS FUND	12,067,879	38,717,715
<b>COUNTY GENERAL FUND</b>	<b>28,350,159</b>	<b>346,872,863</b>
COUNTY GRANTS	7,844,458	58,920,520
DEBT SERVICE	10,087,810	32,817,190
ENTERPRISE FUND	824,559	3,591,609
INTERNAL SERVICE	3,501,775	35,963,528
SPECIAL REVENUE	2,557,048	29,669,397
<b>Expenditures Total</b>	<b>\$66,314,382</b>	<b>\$558,290,759</b>

# General Fund Expenditures by Function

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
General Government	\$150,917,846	\$6,704,312	\$104,184,122	69.03%
Administration of Justice	99,130,083	7,890,352	81,718,277	82.44%
Public Safety	163,288,113	11,265,130	138,620,433	84.89%
Health and Welfare	12,381,364	622,088	9,607,760	77.60%
Community Services	782,079	118,635	502,655	64.27%
Resource Development	13,772,106	658,430	2,005,242	14.56%
Culture and Recreation	11,061,853	826,344	8,175,067	73.90%
Public Works	4,313,074	264,867	2,059,307	47.75%
<b>Total</b>	<b>\$455,646,519</b>	<b>\$28,350,159</b>	<b>\$346,872,863</b>	<b>76.13%</b>

\*FM11-92% of the fiscal year is expired

\* Budget excludes \$27.31M for emergencies

# General Fund Expenditures by Category

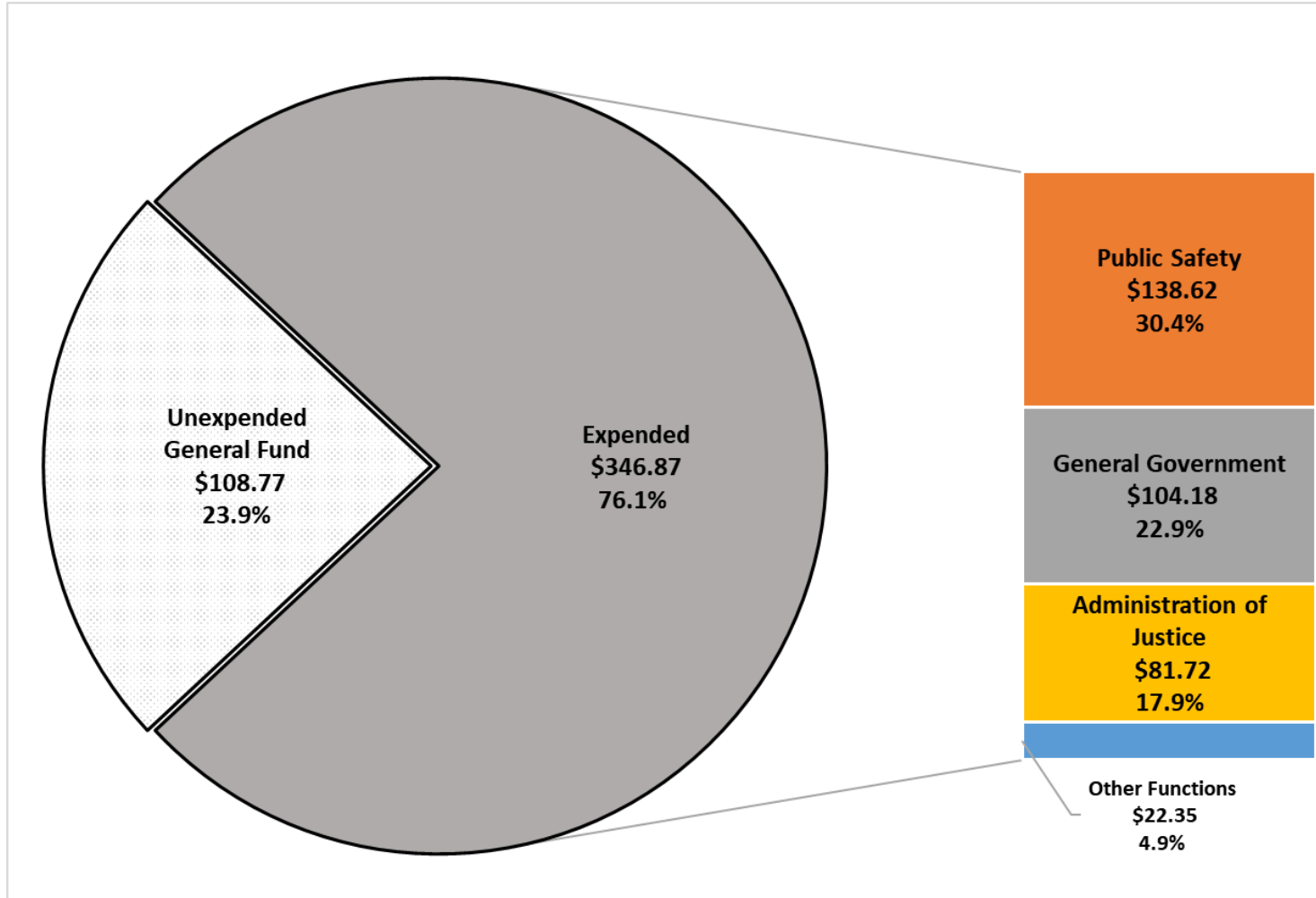
Expenditures	FY 2023 Expenditures	FY 2024 Expenditures	Increase/(Decrease) Over Prior Year Actuals	% Change
Personnel	\$229,040,666	\$249,165,845	\$20,125,180	8.79%
Operating	57,318,747	69,100,795	11,782,048	20.56%
Capital Outlay	4,860,661	5,285,217	424,556	8.73%
Transfer Out	21,734,032	23,321,006	1,586,974	7.30%
<b>Total</b>	<b>\$312,954,105</b>	<b>\$346,872,863</b>	<b>\$33,918,758</b>	<b>10.84%</b>

# General Fund Expenditure Comparison

Function	FY 2023 Expenditures	FY 2024 Expenditures	Increase/(Decrease) Over Prior Year Actuals	% Change
General Government	\$88,156,132	\$104,184,122	\$16,027,990	18.18%
Administration of Justice	74,964,792	81,718,277	6,753,485	9.01%
Public Safety	129,240,240	138,620,433	9,380,192	7.26%
Health and Welfare	7,406,445	9,607,760	2,201,315	29.72%
Community Services	515,774	502,655	(13,119)	-2.54%
Resource Development	2,342,990	2,005,242	(337,748)	-14.42%
Culture and Recreation	7,360,396	8,175,067	814,671	11.07%
Public Works	2,967,336	2,059,307	(908,029)	-30.60%
<b>Total</b>	<b>\$312,954,105</b>	<b>\$346,872,863</b>	<b>\$33,918,758</b>	<b>10.84%</b>



# Percentage of General Fund Expended YTD Fiscal Year 2024



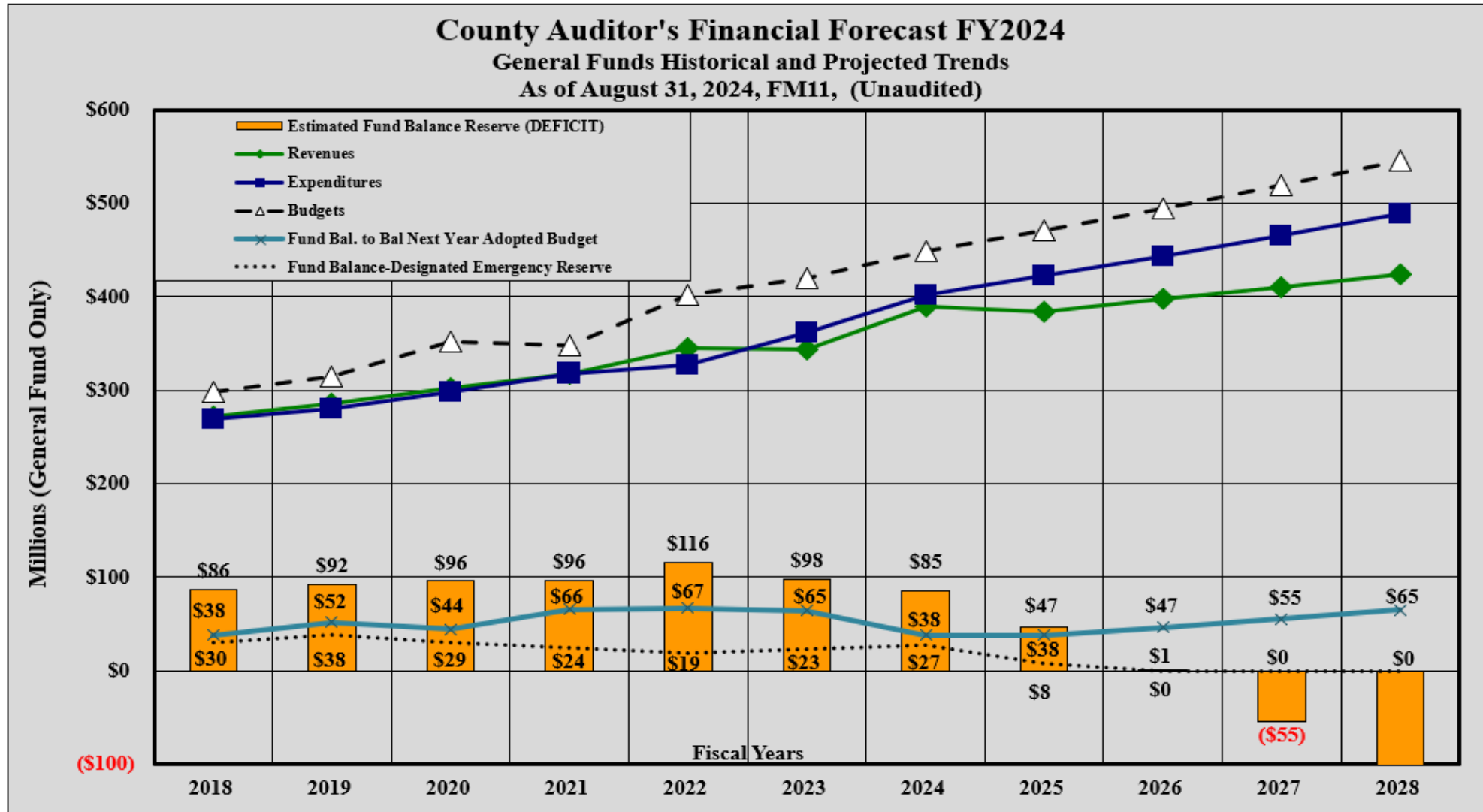
Amounts are in Millions

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

# *Fund Balance*



# Fund Balance



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

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*Questions?*

