



UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED
May 31, 2024*

Executive Financial Summary

	May 2024	YTD	YTD % of Budget
All Funds			
Revenues	\$27,276,433	\$479,049,411	77.47%
Expenses	\$56,669,417	\$403,516,506	32.10%
General Fund			
Revenues	\$13,908,321	\$335,769,315	87.28%
Expenses	\$38,162,516	\$261,804,951	57.45%

* 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 May 31, 2024

El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report for the month ended May 31, 2024					
Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$170,115,384	\$483,024,048	\$261,804,951	\$11,594,303	\$209,624,794
Special Revenue	47,714,700	69,031,360	21,013,417	9,346,119	38,671,824
Debt Service	14,293,501	34,609,196	22,392,093		12,217,103
Enterprise	19,220,114	5,251,794	1,921,460	17,277	3,313,057
Internal Service (non-budgeted)	16,577,183	4,188	26,829,373	3,997	
Agency Funds (non-budgeted)			2,290,197		
Total Year to Date (YTD)	\$267,920,882	\$591,920,586	\$336,251,491	\$20,961,696	\$263,826,778
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$170,087,518	\$459,038,135	\$291,321,856	\$31,382,232	\$136,334,047
Grants	114,619,154	630,705,100	381,626,671	47,871,911	201,206,518
Agency EPC-CSCD		14,649,023	9,610,926	106,887	4,931,210
Total Life to Date (LTD)	\$284,706,672	\$1,104,392,258	\$682,559,453	\$79,361,030	\$342,471,775
<p>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</p>					

Revenues



Revenue Summary by Fund Type as of FMO8

Revenues	MTD Actuals	YTD Actuals
AGENCY FUND	(\$7,227)	(\$88,720)
ADULT PROBATION	(398,816)	(7,446,987)
CAPITAL PROJECTS FUND	(785,915)	(18,748,599)
COUNTY GENERAL FUND	(13,908,321)	(335,769,315)
COUNTY GRANTS	(3,868,031)	(23,946,700)
DEBT SERVICE	(65,908)	(31,424,884)
ENTERPRISE FUND	(302,358)	(2,127,791)
INTERNAL SERVICE	(4,689,701)	(30,472,034)
SPECIAL REVENUE	(3,250,156)	(29,024,381)
Revenues Total	(\$27,276,433)	(\$479,049,411)

Revenue – Property Taxes as of FMO8

Revenue	FY2023	FY2024	Increase/(Decrease) over prior year actuals
PROPERTY TAXES			
DEBT SERVICE - CURRENT	(\$27,189,193)	(\$30,916,420)	\$3,727,227
DEBT SERVICE - DELINQUENT	(107,236)	-	(107,235.97)
Subtotal:	(27,296,429)	(30,916,420)	3,619,991
GENERAL FUND - CURRENT	(201,881,573)	(242,829,572)	40,947,999
GENERAL FUND - DELINQUENT	(1,054,227)	(1,080,892)	26,666
GENERAL FUND - EXCESS	(129,252)	(63,178)	(66,074)
GENERAL FUND - PENALTY & INTEREST	(718,405)	(730,950)	12,546
Subtotal:	(203,783,457)	(244,704,593)	40,921,136
Total:	(\$231,079,886)	(\$275,621,013)	\$44,541,127

General Fund Revenue by Source YTD as of FMO8

Revenue Source	FY 2023 Revenue	FY 2024 Revenue	Increase/(Decrease) over prior year actuals
PROPERTY TAXES	(\$203,783,457)	(\$244,704,593)	\$40,921,136
SALES AND USE TAX	(42,638,352)	(43,291,740)	653,388
S&U TAX-STATE MOTOR VEHICLE	(7,426,476)	(7,453,271)	26,794
BINGO TAX	(22,924)	(22,815)	(109)
STATE MIXED BEVERAGE TAX	(2,315,309)	(2,286,623)	(28,685)
VEHICLE INVENTORY TAXES	(81,379)	(52,150)	(29,229)
LICENSES AND PERMITS	(242,534)	(253,119)	10,585
INTERGOVERNMENTAL	(3,490,538)	(5,631,039)	2,140,501
CHARGES FOR SERVICES	(20,788,954)	(15,997,737)	(4,791,217)
FINES AND FORFEITS	(2,032,154)	(2,536,728)	504,574
INTEREST	(8,029,419)	(10,022,370)	1,992,951
MISCELLANEOUS REVENUE	(662,157)	(316,819)	(345,337)
OTHER FINANCING SOURCES	(582,072)	(3,200,311)	2,618,239
Total	(\$292,095,724)	(\$335,769,315)	\$43,673,591

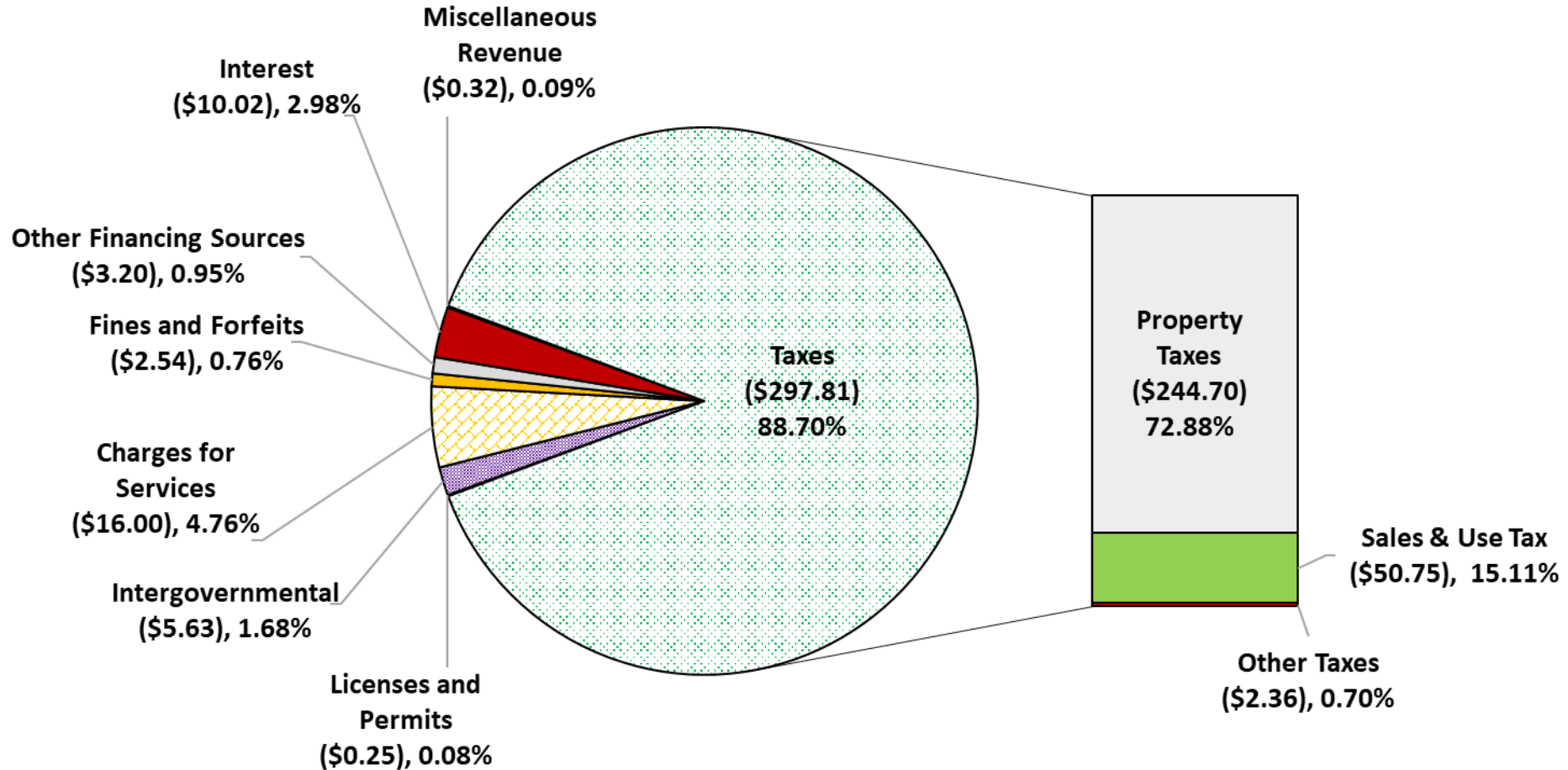
General Fund Revenue by Source

Budget to Actual YTD as of FMO7

Revenue by Source	Revised Budget	FM08	YTD Actuals	YTD % of Rev. Budget Collected
PROPERTY TAXES	(\$244,988,272)	(\$1,520,720)	(\$244,704,593)	99.88%
SALES AND USE TAX	(76,434,321)	(6,549,368)	(43,291,740)	56.64%
SALES AND USE TAX-ST MOTO	(\$7,585,125)		(\$7,453,271)	98.26%
BINGO TAX	(41,302)	(3,625)	(22,815)	55.24%
STATE MIXED BEVERAGE TAX	(\$4,302,775)	(\$365,383)	(\$2,286,623)	53.14%
VEHICLE INVENTORY TAX	(71,552)	-	(52,150)	72.88%
LICENSES AND PERMITS	(\$358,695)	(\$21,689)	(\$253,119)	70.57%
INTERGOVERNMENTAL	(5,328,615)	(1,594,463)	(5,631,039)	105.68%
CHARGES FOR SERVICES	(\$29,279,829)	(\$2,096,034)	(\$15,997,737)	54.64%
FINES AND FORFEITS	(2,937,631)	(466,187)	(2,536,728)	86.35%
INTEREST	(\$11,310,624)	(\$1,342,383)	(\$10,022,370)	88.61%
MISCELLANEOUS REVENUE	(492,002)	92,300	(316,819)	64.39%
OTHER FINANCIAL SOURCES	(\$1,580,579)	(\$40,769)	(\$3,200,311)	202.48%
Total	(\$384,711,322)	(\$13,908,321)	(\$335,769,315)	87.28%

FM08-66.66% 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 FMO8



* Amounts are in Millions

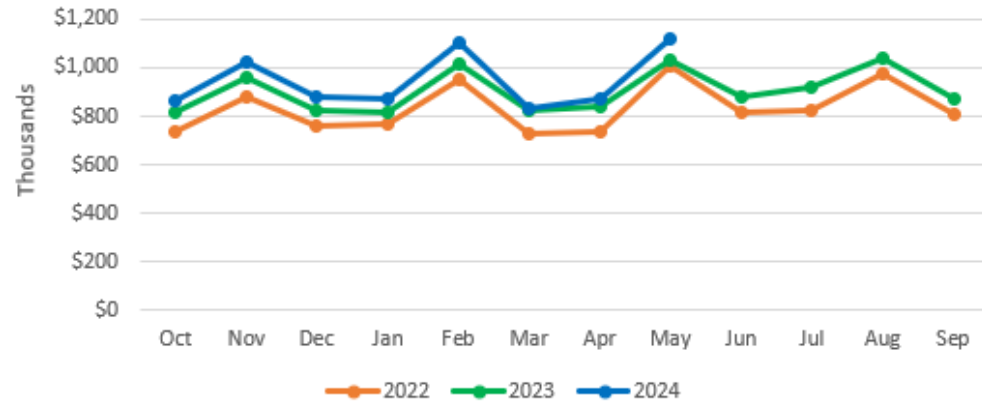
3 Year Budget – General Fund Actual Revenue Comparison

Revenue YTD as of FM08 (66.66% of Yr Expired)			
	2022	2023	2024
All Revenue Budget	(\$329,284,383)	(\$353,494,911)	(\$384,711,322)
Total Revenue Actuals	(283,207,487)	(292,095,724)	(335,769,315)
Actual Collection As % of Budget	86.01%	82.63%	87.28%
Budget- Property Tax	(\$213,099,360)	(\$210,993,556)	(\$244,988,272)
Total Actuals - Property Tax	(205,424,206)	(203,783,457)	(244,704,593)
Collections As % of Budget	96.40%	96.58%	99.88%
Budget Sales & Use Tax	(\$60,362,135)	(\$73,585,300)	(\$76,434,321)
Total Actuals - Sales & Use Tax	(40,017,623)	(42,638,352)	(43,291,740)
Collections As % of Budget	66.30%	57.94%	56.64%

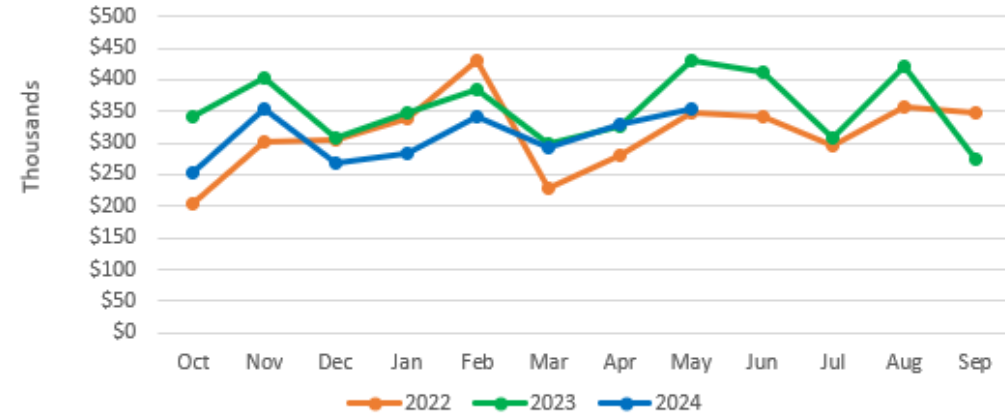
*The percentage of revenue budgets exclude designated fund balances.

Sales and Use Tax

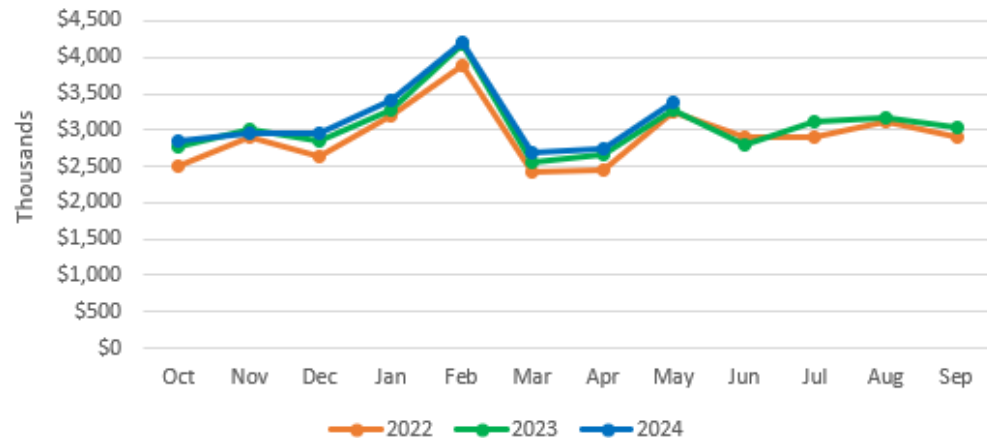
Accommodation and Food Services



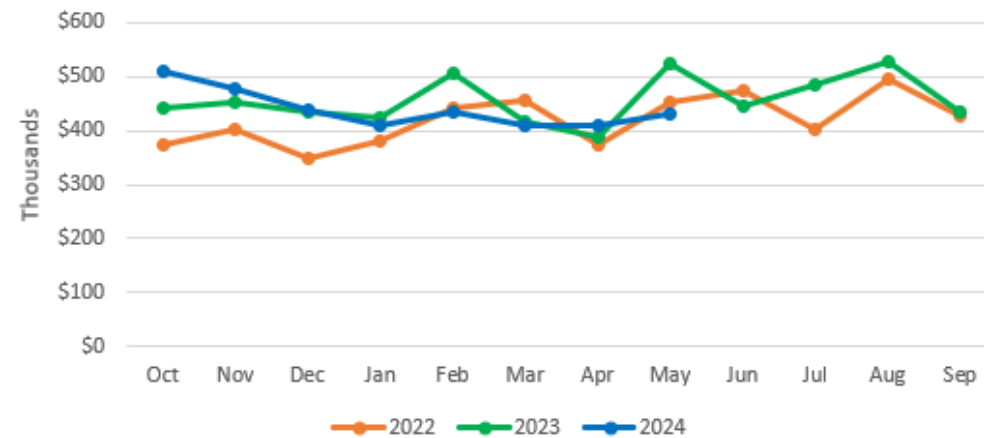
Manufacturing



Retail Trade



Wholesale Trade



Expenditures



Expenditure Summary by Fund Type

Expenditures	MTD Actuals	YTD Actuals
ADULT PROBATION	\$1,558,450	\$8,787,582
CAPITAL PROJECTS FUND	3,817,534	21,493,699
COUNTY GENERAL FUND	38,162,516	261,804,951
COUNTY GRANTS	6,270,541	39,267,088
DEBT SERVICE	-	22,392,093
ENTERPRISE FUND	296,812	2,145,388
INTERNAL SERVICE	3,383,797	26,829,373
SPECIAL REVENUE	3,179,766	20,796,333
Expenditures Total	\$56,669,417	\$403,516,506

General Fund Expenditures by Function

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
General Government	\$153,783,273	\$9,541,595	\$86,231,874	56.07%
Administration of Justice	98,743,111	10,384,731	59,129,092	59.88%
Public Safety	161,065,397	15,679,838	101,089,443	62.76%
Health and Welfare	12,472,341	1,145,807	6,880,159	55.16%
Community Services	848,601	35,454	310,026	36.53%
Resource Development	13,668,008	196,286	936,787	6.85%
Culture and Recreation	10,820,822	990,487	5,726,210	52.92%
Public Works	4,313,074	188,317	1,501,359	34.81%
Total	\$455,714,626	\$38,162,516	\$261,804,951	57.45%

*FM08-66.66% of the fiscal year is expired

* Budget excludes \$27.31M for emergencies

General Fund Expenditures by Category

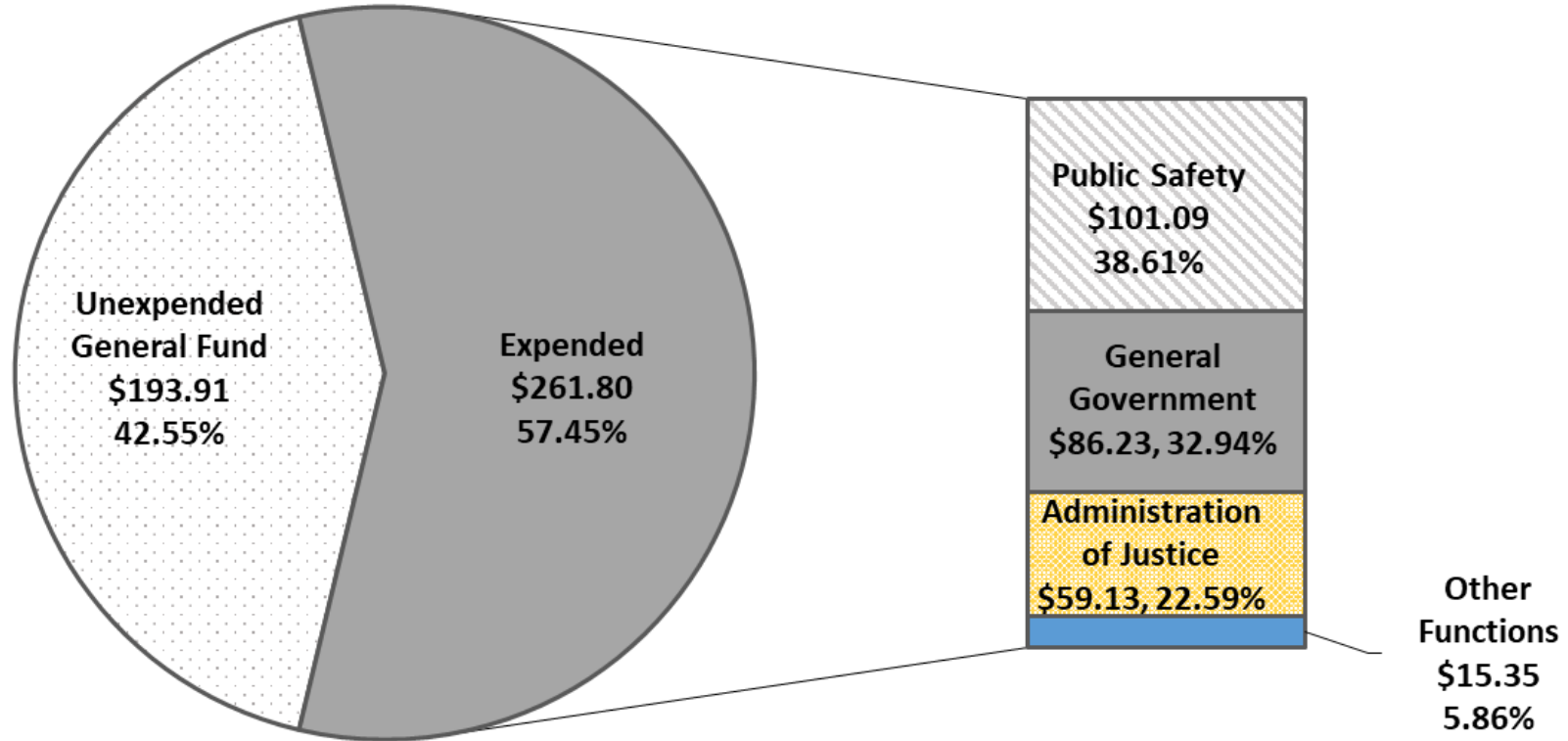
Expenditures	FY 2023 Expenditures	FY 2024 Expenditures	Increase/(Decrease) Over Prior Year Actuals	% Change
Personnel	\$158,283,796	\$183,609,174	\$25,325,378	16.00%
Operating	41,920,961	48,821,425	6,900,464	16.46%
Capital Outlay	2,854,989	4,659,615	1,804,626	63.21%
Transfer Out	21,215,355	24,714,737	3,499,381	16.49%
Total	\$224,275,101	\$261,804,951	\$37,529,850	16.73%

General Fund Expenditure Comparison

Function	FY 2023 Expenditures	FY 2024 Expenditures	Increase/(Decrease) Over Prior Year Actuals	% Change
General Government	\$69,139,104	\$86,231,874	\$17,092,770	24.72%
Administration of Justice	51,171,393	59,129,092	7,957,699	15.55%
Public Safety	91,494,696	101,089,443	9,594,747	10.49%
Health and Welfare	5,353,696	6,880,159	1,526,462	28.51%
Community Services	423,046	310,026	(113,019)	(32.37%)
Resource Development	1,220,704	936,787	(283,917)	(31.20%)
Culture and Recreation	4,565,169	5,726,210	1,161,041	25.43%
Public Works	907,292	1,501,359	594,067	65.48%
Total	\$224,275,101	\$261,804,951	\$37,529,850	16.73%

Percentage of General Fund Expended YTD

*Fiscal Year 2024



Amounts are in Millions

*Note the FY2024 excludes \$27.31M for emergencies

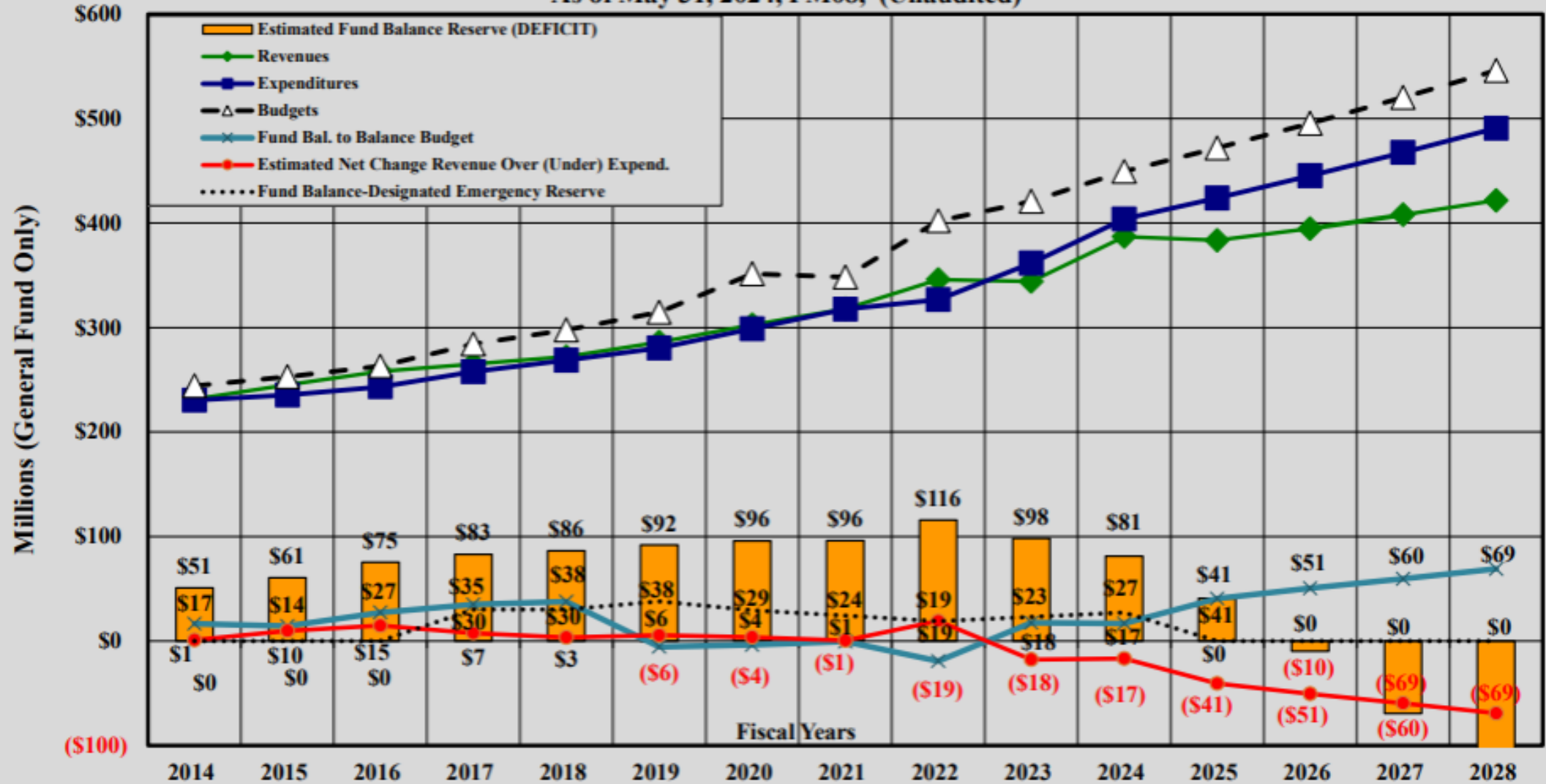
Fund Balance



County Auditor's Financial Forecast FY2024

General Funds Historical and Projected Trends

As of May 31, 2024, FM08, (Unaudited)



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

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Questions?

