



UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED
September 30, 2024*

Executive Financial Summary

(amounts shown in thousands)

	SEPTEMBER 2024	YTD	YTD % of Budget
All Funds			
Revenues	\$35,965	\$582,199	82.8%
Expenses	\$62,796	\$621,086	56.7%
General Fund			
Revenues	\$17,904	\$388,360	100.9%
Expenses	\$41,837	\$388,710	85.3%

* 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

**El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report
for the month ended September 30, 2024
(Amounts shown in thousands)**

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$95,933	\$482,954	\$388,710	\$9,026	\$85,219
Special Revenue	45,269	69,409	33,181	5,981	30,247
Debt Service	3,735	34,609	33,180	-	1,430
Enterprise	19,103	5,523	3,737	4	1,782
Internal Service (non-budgeted)	19,245	4	39,024	4	-
Agency Funds (non-budgeted)	-	-	2,290	-	-
Total Year to Date (YTD)	\$183,285	\$592,499	\$500,122	\$15,015	\$118,678
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$154,777	\$450,834	\$309,900	\$35,164	\$105,770
Grants	97,840	661,269	411,260	59,620	190,389
Agency EPC-CSCD	-	25,929	14,272	2	11,655
Total Life to Date (LTD)	\$252,617	\$1,138,032	\$735,432	\$94,786	\$307,814

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 FM12

(amounts shown in thousands)

Revenues	MTD Actuals	YTD Actuals
AGENCY FUND	(\$7)	(\$109)
ADULT PROBATION	(\$3,095)	(\$13,919)
CAPITAL PROJECTS FUND	(\$4,162)	(\$22,885)
COUNTY GENERAL FUND	(\$17,904)	(\$388,360)
COUNTY GRANTS	(\$2,888)	(\$36,191)
DEBT SERVICE	(\$17)	(\$31,654)
ENTERPRISE FUND	(\$685)	(\$4,203)
INTERNAL SERVICE	(\$4,011)	(\$45,335)
SPECIAL REVENUE	(\$3,197)	(\$39,543)
Revenues Total	(\$35,965)	(\$582,199)

Revenue – Property Taxes as of FM12

(amounts shown in thousands)

Revenue	FY2023	FY2024	Increase/(Decrease) over prior year actuals
PROPERTY TAXES			
DEBT SERVICE - CURRENT	(\$27,189)	(\$30,916)	\$3,727
Subtotal:	(27,189)	(30,916)	3,727
GENERAL FUND - CURRENT	(203,810)	(245,609)	41,799
GENERAL FUND - DELINQUENT	(1,372)	(1,715)	343
GENERAL FUND - EXCESS	(132)	(153)	20
GENERAL FUND - PENALTY & INTEREST	(1,016)	(1,062)	46
Subtotal:	(206,330)	(248,538)	42,208
Total:	(\$233,519)	(\$279,455)	\$45,936

General Fund Revenue by Source YTD as of FM12

(amounts shown in thousands)

Revenue Source	FY 2023 Revenue	FY 2024 Revenue	Increase/(Decrease) over prior year actuals
PROPERTY TAXES	(\$206,330)	(\$248,539)	\$42,208
SALES AND USE TAX	(73,020)	(74,368)	1,347
S&U TAX-STATE MOTOR VEHICLE	(7,426)	(7,453)	27
BINGO TAX	(31)	(31)	0
STATE MIXED BEVERAGE TAX	(4,026)	(3,684)	(342)
VEHICLE INVENTORY TAXES	(81)	(52)	(29)
LICENSES AND PERMITS	(348)	(327)	(21)
INTERGOVERNMENTAL	(6,162)	(8,350)	2,188
CHARGES FOR SERVICES	(31,741)	(22,899)	(8,841)
FINES AND FORFEITS	(3,023)	(3,820)	797
INTEREST	(12,619)	(14,426)	1,806
MISCELLANEOUS REVENUE	(1,298)	(1,027)	(271)
OTHER FINANCING SOURCES	(1,770)	(3,385)	1,615
Total	(347,875)	(\$388,360)	\$40,485

General Fund Revenue by Source

Budget to Actual YTD as of FM12

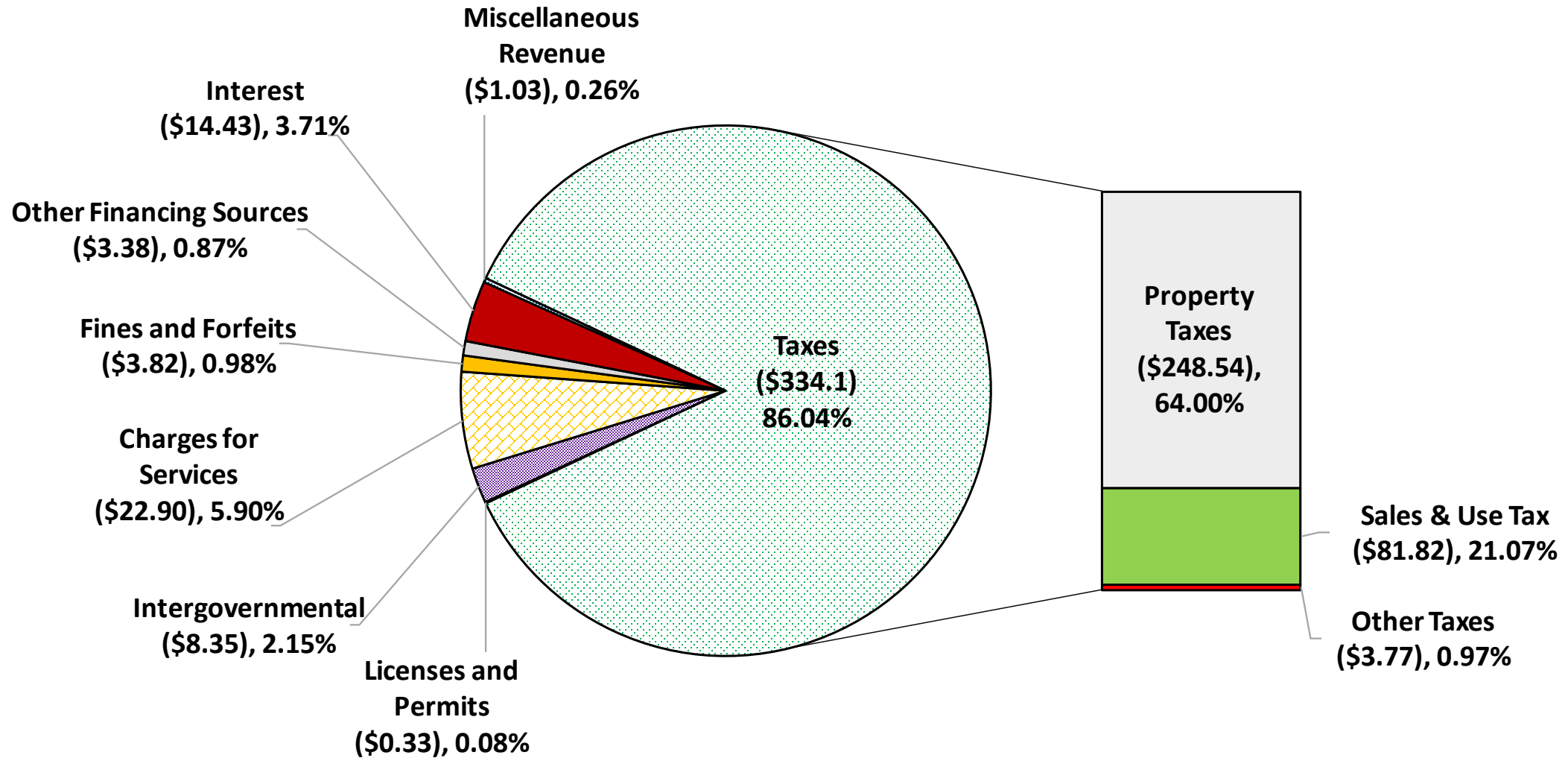
(amounts shown in thousands)

Revenue by Source	Revised Budget	FM12	YTD Actuals	YTD % of Rev. Budget Collected
PROPERTY TAXES	(\$244,988)	(\$569)	(\$248,539)	101.45%
SALES AND USE TAX	(76,434)	(12,532)	(74,368)	97.30%
SALES AND USE TAX-ST MOTOR VEHICLE	(7,585)		(7,453)	98.26%
BINGO TAX	(41)	-	(31)	74.07%
STATE MIXED BEVERAGE TAX	(4,303)	(360)	(3,684)	85.61%
VEHICLE INVENTORY TAX	(72)		(52)	72.88%
LICENSES AND PERMITS	(359)	(18)	(327)	91.04%
INTERGOVERNMENTAL	(5,329)	(1,030)	(8,350)	156.71%
CHARGES FOR SERVICES	(29,280)	(1,688)	(22,899)	78.21%
FINES AND FORFEITS	(2,938)	(273)	(3,820)	130.05%
INTEREST	(11,311)	(920)	(14,426)	127.54%
MISCELLANEOUS REVENUE	(492)	(469)	(1,027)	208.75%
OTHER FINANCIAL SOURCES	(1,581)	(45)	(3,385)	214.16%
Total	(\$384,711)	(\$17,904)	(\$388,360)	100.95%

FM12 - 100% of the fiscal year is expired. The percentage of revenue budgets exclude \$91.86M of designated fund balance.

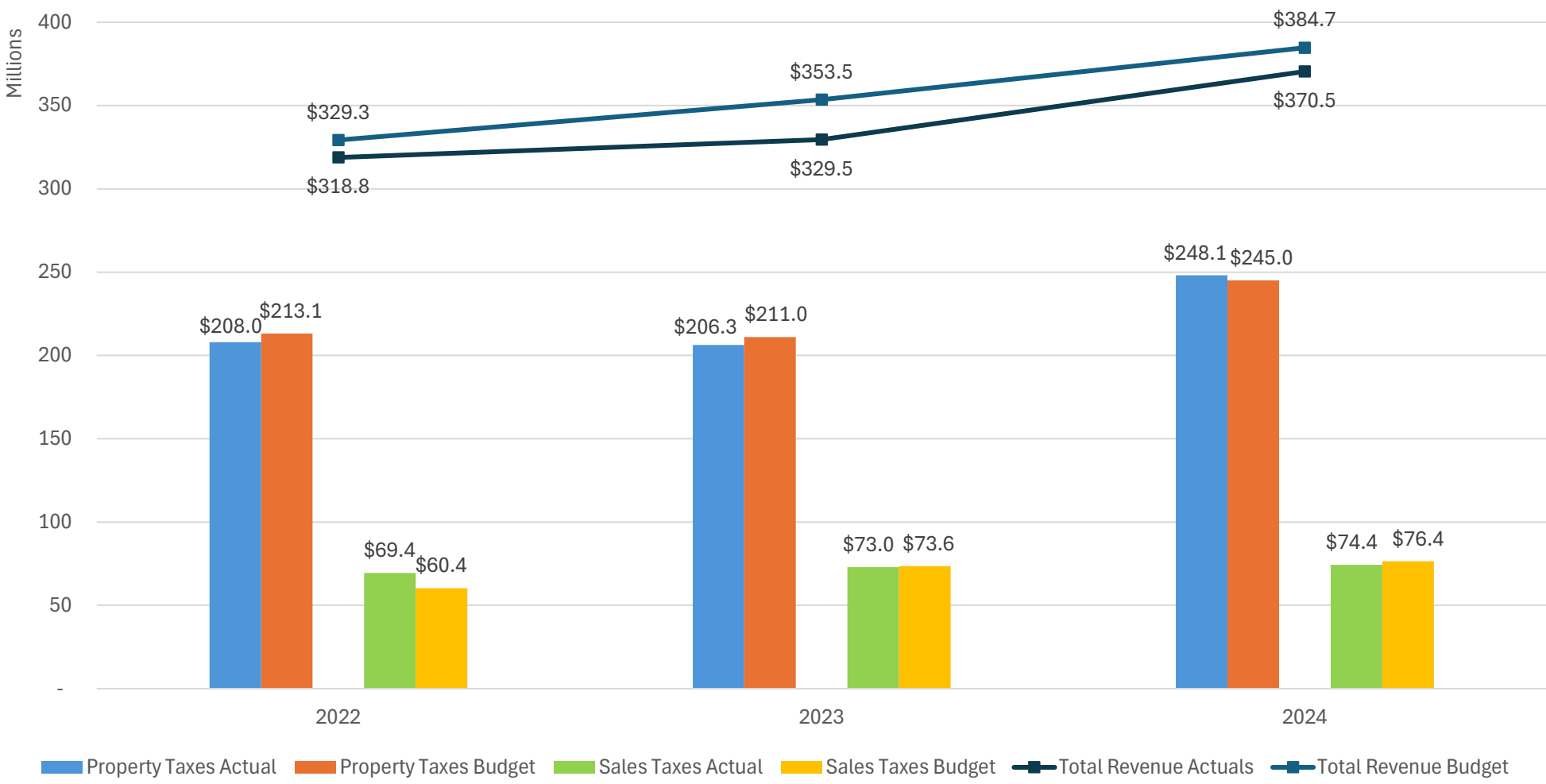
General Fund Revenue by Source YTD as of FM12

(amounts shown in millions)



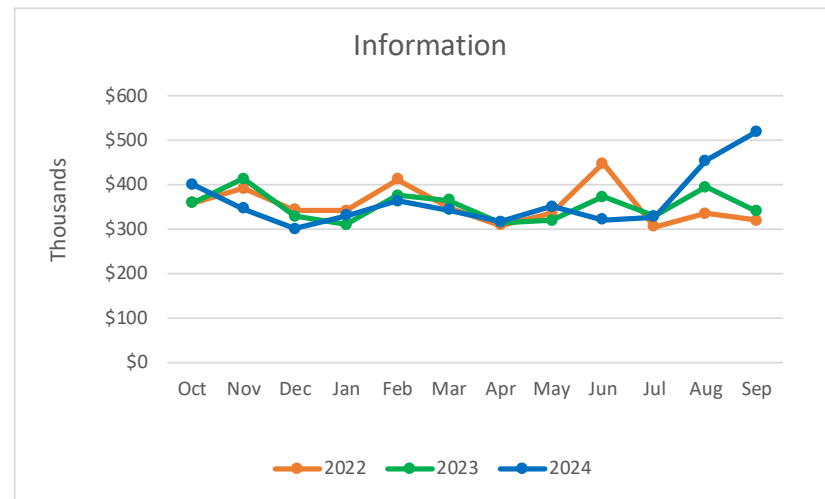
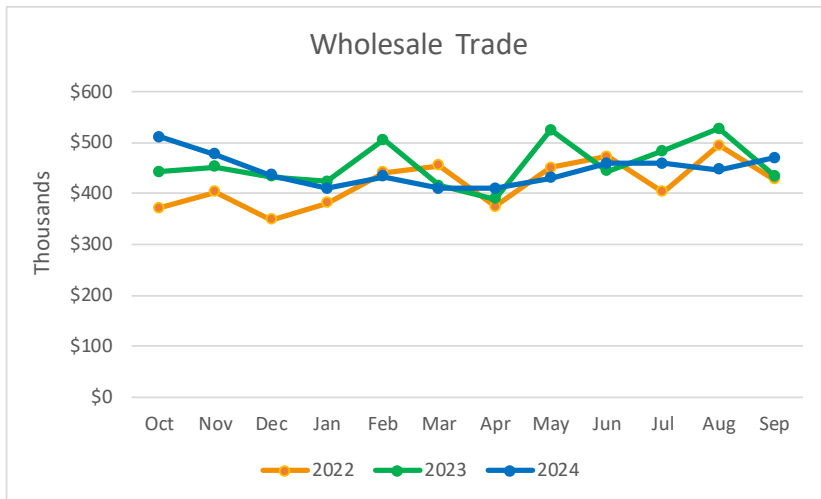
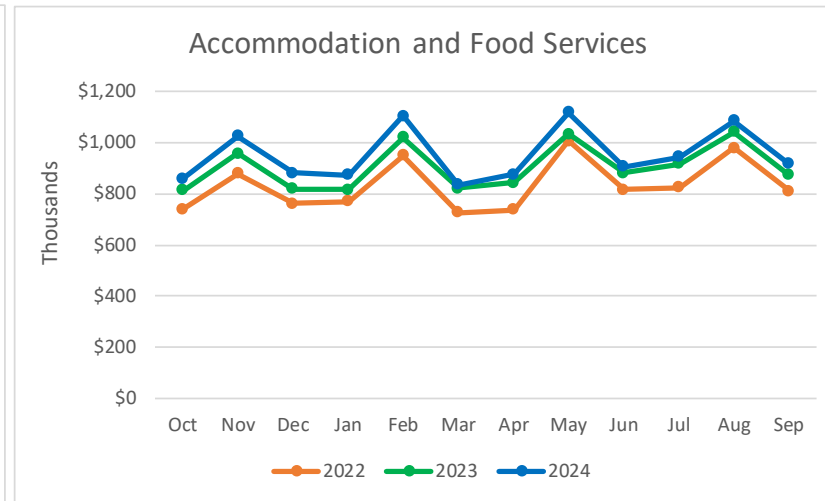
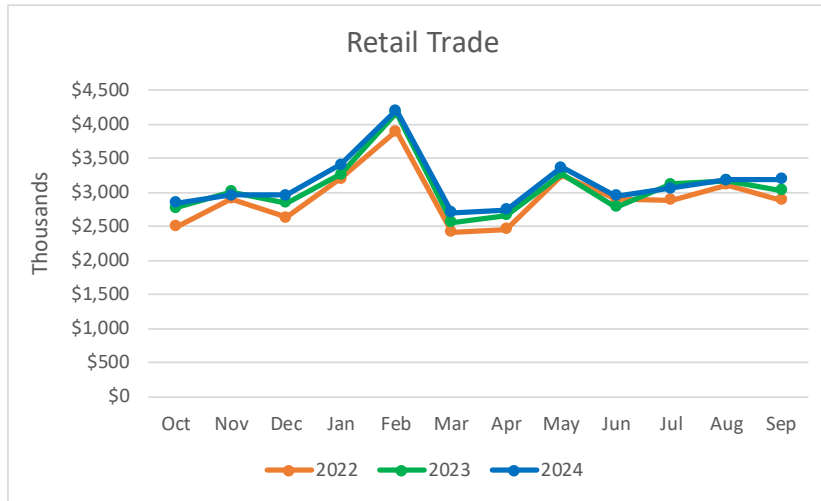
3 Year Budget – General Fund Actual Revenue Comparison

(amounts shown in millions)



*The percentage of revenue budgets exclude designated fund balances.

Sales and Use Tax



Expenditures



Expenditure Summary by Fund Type

(amounts shown in thousands)

Expenditures	MTD Actuals	YTD Actuals
ADULT PROBATION	\$1,612	\$13,350
CAPITAL PROJECTS FUND	\$2,280	\$40,998
COUNTY GENERAL FUND	\$41,837	\$388,710
COUNTY GRANTS	\$9,273	\$68,194
DEBT SERVICE	\$362	\$33,180
ENTERPRISE FUND	\$1,076	\$4,667
INTERNAL SERVICE	\$3,060	\$39,024
SPECIAL REVENUE	\$3,295	\$32,964
Expenditures Total	\$62,796	\$621,086

General Fund Expenditures by Function

(amounts shown in thousands)

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
General Government	\$150,428	\$10,922	\$115,106	76.52%
Administration of Justice	99,191	10,984	92,702	93.46%
Public Safety	163,464	17,282	155,902	95.37%
Health and Welfare	12,620	946	10,554	83.63%
Community Services	782	48	551	70.44%
Resource Development	13,772	372	2,377	17.26%
Culture and Recreation	11,074	895	9,070	81.90%
Public Works	4,313	388	2,447	56.75%
Total	\$455,645	\$41,837	\$388,710	85.31%

*FM12-100% of the fiscal year is expired

* Budget excludes \$27.31M for emergencies

General Fund Expenditures by Category

(amounts shown in thousands)

Expenditures	FY 2023 Expenditures	FY 2024 Expenditures	Increase/(Decrease) Over Prior Year Actuals	% Change
Personnel	\$258,853	\$282,323	\$23,470	9.07%
Operating	74,326	77,226	2,899	3.90%
Capital Outlay	5,326	5,840	513	9.63%
Transfer Out	23,439	23,321	(118)	(0.50%)
Total	\$361,945	\$388,710	\$26,765	7.39%

General Fund Expenditure Comparison

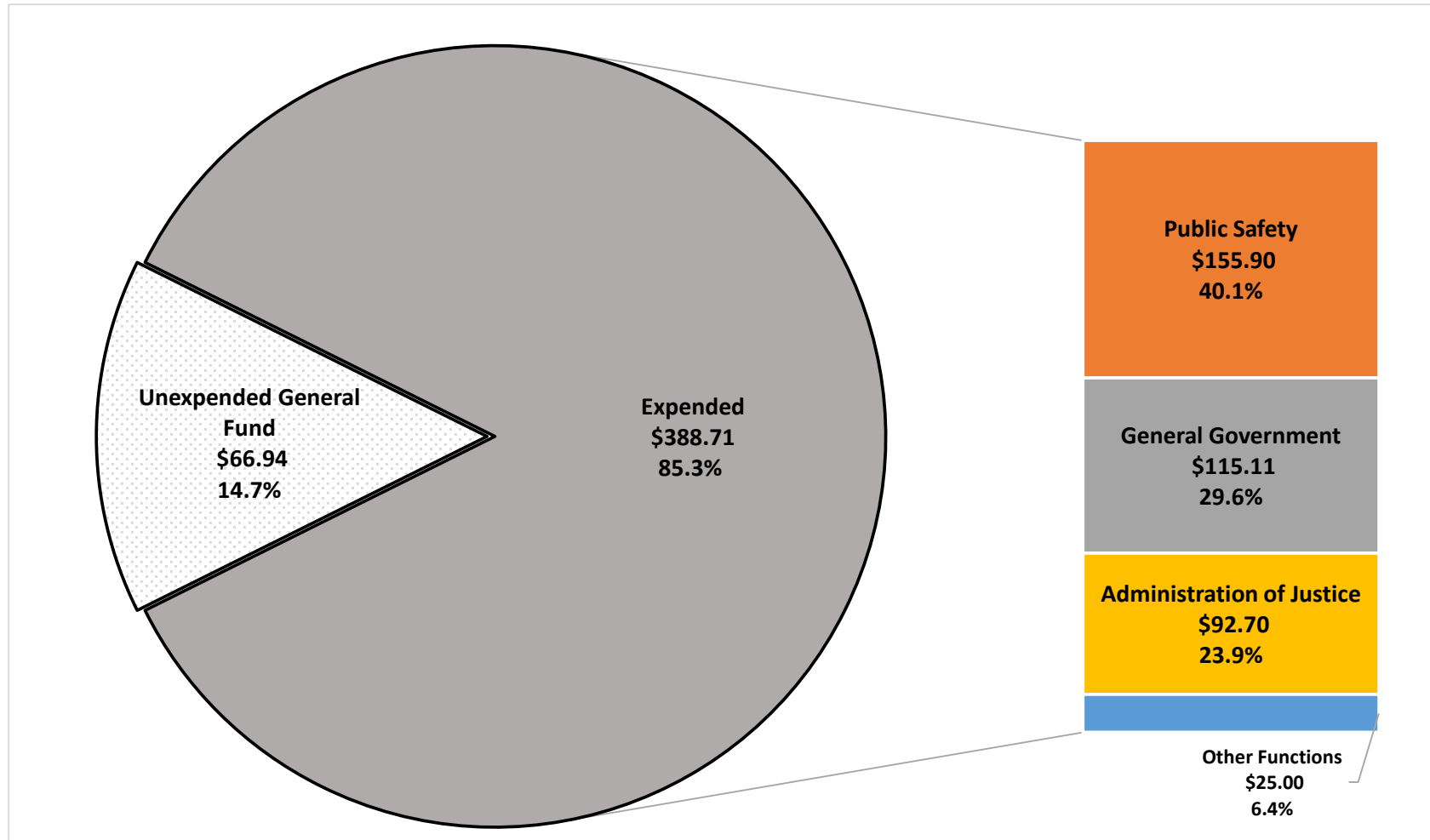
(amounts shown in thousands)

Function	FY 2023 Expenditures	FY 2024 Expenditures	Increase/(Decrease) Over Prior Year Actuals	% Change
General Government	\$100,434	\$115,106	\$14,672	14.61%
Administration of Justice	86,394	92,702	6,308	7.30%
Public Safety	151,379	155,902	4,523	2.99%
Health and Welfare	8,420	10,554	2,134	25.34%
Community Services	572	551	(21)	-3.69%
Resource Development	2,982	2,377	(604)	-20.27%
Culture and Recreation	8,487	9,070	583	6.87%
Public Works	3,278	2,447	(831)	-25.34%
Total	\$361,945	\$388,710	\$26,765	7.39%

Percentage of General Fund Expended YTD

Fiscal Year 2024

(amounts shown in millions)



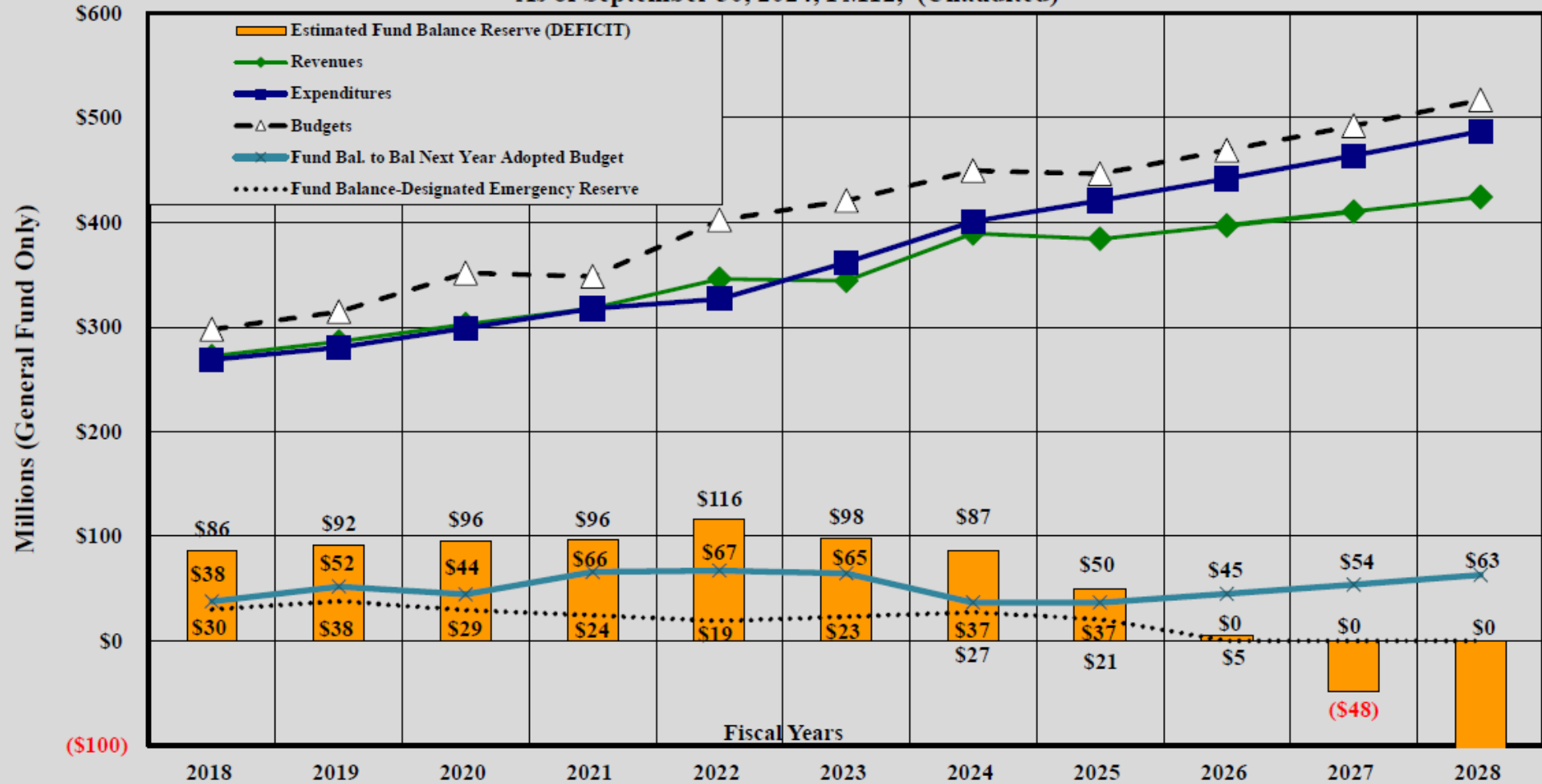
*Note: Budget excludes \$27.31M for emergencies

Fund Balance



Fund Balance

County Auditor's Financial Forecast FY2024
 General Funds Historical and Projected Trends
 As of September 30, 2024, FM12, (Unaudited)



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

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Questions?

