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# Unaudited Interim Financial Report

**FOR THE FISCAL MONTH ENDED  
JULY 31, 2019**

*PRIDE = Professional • Results • Innovation • Dedication • Ethical*



## Executive Financial Summary

	July 2019	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$19,950,065	\$357,474,262	91%
Expenses	31,507,605	322,130,370	61%
<b>General Fund</b>			
Revenues	\$10,871,281	\$257,155,368	93%
Expenses	21,839,209	214,502,371	67%



## Condensed Financial Report For the Month Ended July 31, 2019

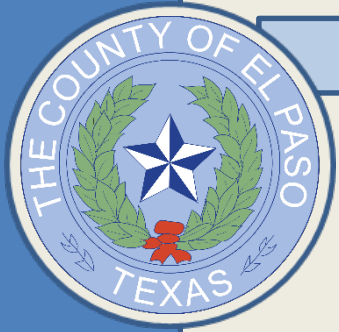
### El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report for the month ended June 31, 2019

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$ 129,154,882	\$ 356,643,958	\$ 214,502,371	\$ 6,393,495	\$ 135,748,092
Special Revenue	27,842,505	52,724,575	25,505,355	5,597,123	21,622,097
Debt Service	4,143,491	19,657,317	15,547,889	-	4,109,428
Enterprise	16,001,194	3,995,476	1,408,804	25,829	2,560,843
Internal Service (non-budgeted)	3,884,110	-	23,245,305	-	-
<b>Total Year to Date (YTD)</b>	<b>\$ 181,026,182</b>	<b>\$ 433,021,326</b>	<b>\$ 280,209,724</b>	<b>\$ 12,016,447</b>	<b>\$ 164,040,460</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$ 33,828,232	\$ 239,622,162	\$ 204,405,579	\$ 6,487,219	\$ 28,729,364
Grants	(1,031,389)	121,480,402	93,163,664	1,725,831	26,590,907
Agency EPC-CSCD		14,812,767	10,611,264	307,374	3,894,129
<b>Total Life to Date (LTD)</b>	<b>\$ 32,796,843</b>	<b>\$ 375,915,331</b>	<b>\$ 308,180,507</b>	<b>\$ 8,520,424</b>	<b>\$ 59,214,400</b>

Additional information may be obtained at:

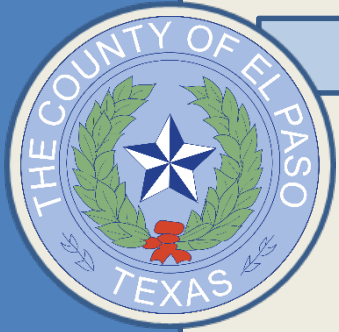
the County Auditor's Office, 800 East Overland Street, Room 406, El Paso, Texas 79901-2407

or online at <http://www.epcounty.com/auditor/publications/monthlyreports.html>



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# Revenues



## Revenue Summary by Fund Type

REVENUES	MTD ACTUALS	YTD ACTUALS
AGENCY FUND	\$ (3,910)	\$ (8,883)
AP-BASIC SUPERVISION	(205,785)	(4,523,005)
AP-COMMUNITY CORRECTIONS	-	(1,033,528)
AP-COUNTY GRANTS	(18,956)	(178,091)
AP-DIVERSION TARGET PROGRAM	1,768	(3,070,696)
AP-OTHER GRANTS	(15,243)	(305,832)
AP-PROG PARTICIPANTS	(1,285)	(11,755)
AP-RESTITUTION TO VICTIM	(69)	(640)
AP-TREATMENT ALT TO INCARCERATION	-	(756,594)
CAPITAL PROJECTS FUND	(333,415)	(4,831,312)
<b>COUNTY GENERAL FUND</b>	<b>(10,871,281)</b>	<b>(257,155,368)</b>
COUNTY GRANTS	(2,814,256)	(16,499,467)
DEBT SERVICE	(22,828)	(17,846,650)
ENTERPRISE FUND	(410,095)	(4,324,302)
INTERNAL SERVICE	(2,011,047)	(20,604,385)
SPECIAL REVENUE	(3,243,664)	(26,323,754)
<b>Total</b>	<b>\$ (19,950,065)</b>	<b>\$ (357,474,262)</b>



## General Fund Revenue by Source YTD as of FM10

Revenue Type	FY 2019 Revenue	FY 2018 Revenue	Change
Property Taxes	\$ (170,296,475)	\$ (159,334,302)	\$ (10,962,173)
Sales and Use Tax	(37,819,861)	(35,695,183)	(2,124,678)
Sales and Use Tax-ST Motor Vehicle	(5,276,989)	(5,060,447)	(216,542)
State Mixed Beverage Tax	(2,118,212)	(1,962,620)	(155,591)
Vehicle Inventory Taxes	(72,359)	(91,230)	18,871
Licenses and Permits	(229,461)	(243,442)	13,982
Intergovernmental	(4,704,673)	(4,088,240)	(616,433)
Charges for Services	(27,607,816)	(29,182,411)	1,574,595
Fines and Forfeits	(3,787,301)	(4,061,698)	274,397
Interest	(2,607,035)	(1,577,080)	(1,029,955)
Miscellaneous Revenue	(1,371,329)	(1,351,921)	(19,408)
Other Financing Sources	(1,263,859)	(1,187,576)	(76,283)
<b>Total</b>	<b>\$ (257,155,368)</b>	<b>\$ (243,836,150)</b>	<b>\$ (13,319,219)</b>



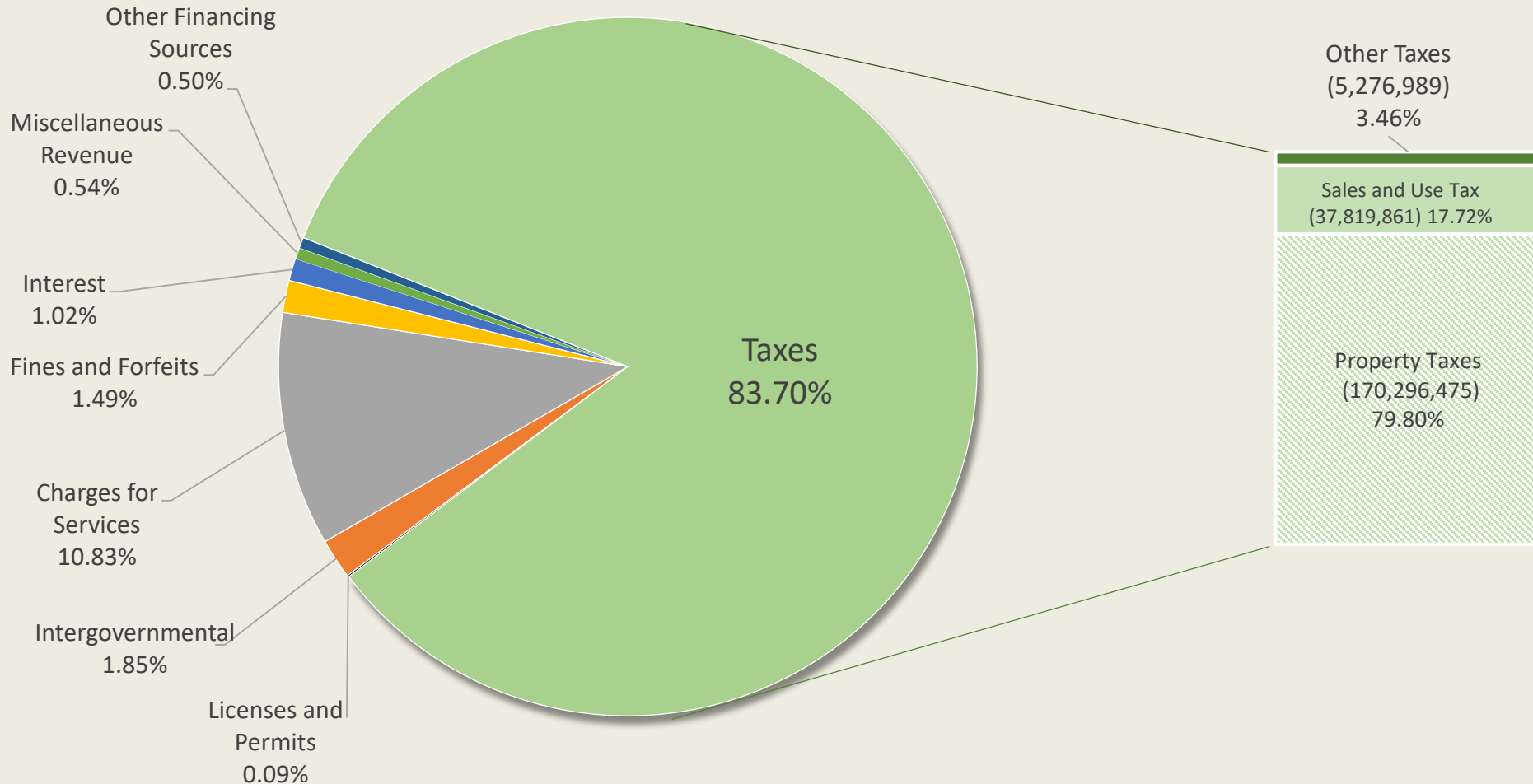
# General Fund Revenue by Source

Revenue by Source	Revised Budget	FM10	YTD Actuals	YTD % of Est. Budget Collected
Property Taxes	\$ (169,423,826)	\$ (1,273,530)	\$ (170,296,475)	100.52%
Sales and Use Tax	(47,500,000)	(4,060,685)	(37,819,861)	79.62%
Sales and Use Tax-ST Motor Vehicle	(5,300,000)	-	(5,276,989)	99.57%
Bingo Tax	(40,500)	-	-	0.00%
State Mixed Beverage Tax	(2,550,000)	(782,962)	(2,118,212)	83.07%
Vehicle Inventory Taxes	(90,500)	-	(72,359)	79.95%
Licenses and Permits	(283,000)	(16,813)	(229,461)	81.08%
Intergovernmental	(5,910,747)	(466,444)	(4,704,673)	79.60%
Charges for Services	(35,422,255)	(3,444,906)	(27,607,816)	77.94%
Fines and Forfeits	(5,291,450)	(371,969)	(3,787,301)	71.57%
Interest	(2,810,000)	(278,429)	(2,607,035)	92.78%
Miscellaneous Revenue	(1,227,300)	59,708	(1,371,329)	111.74%
Other Financing Sources	(1,040,000)	(235,252)	(1,263,859)	121.52%
<b>Total</b>	<b>\$ (276,889,578)</b>	<b>\$ (10,871,281)</b>	<b>\$ (257,155,368)</b>	<b>92.87%</b>

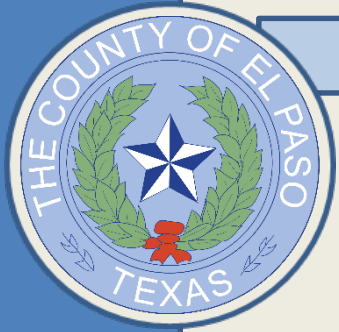
\*FM10-83.33% of the fiscal year is expired



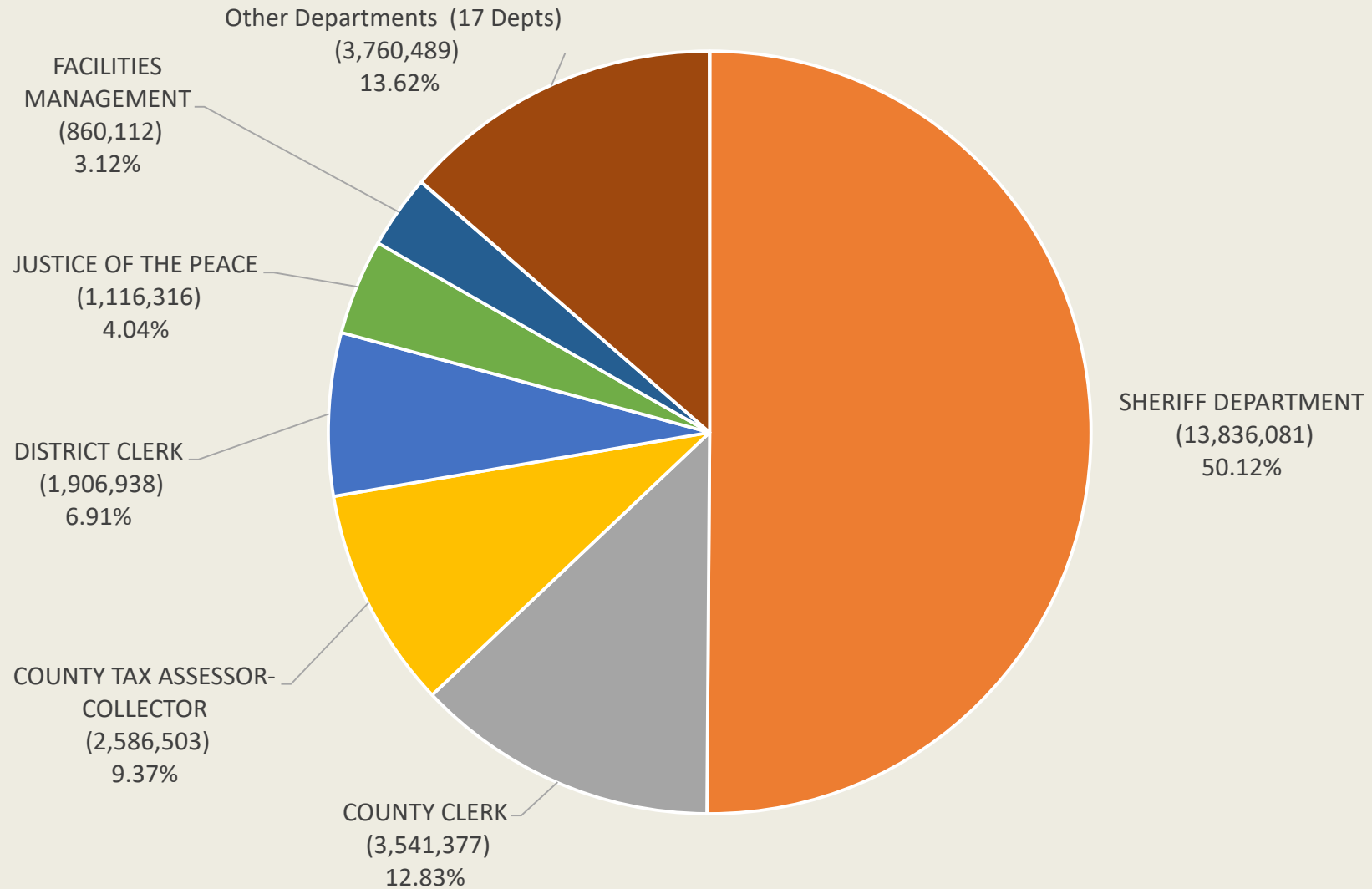
# General Fund Revenue by Source YTD as of FM10





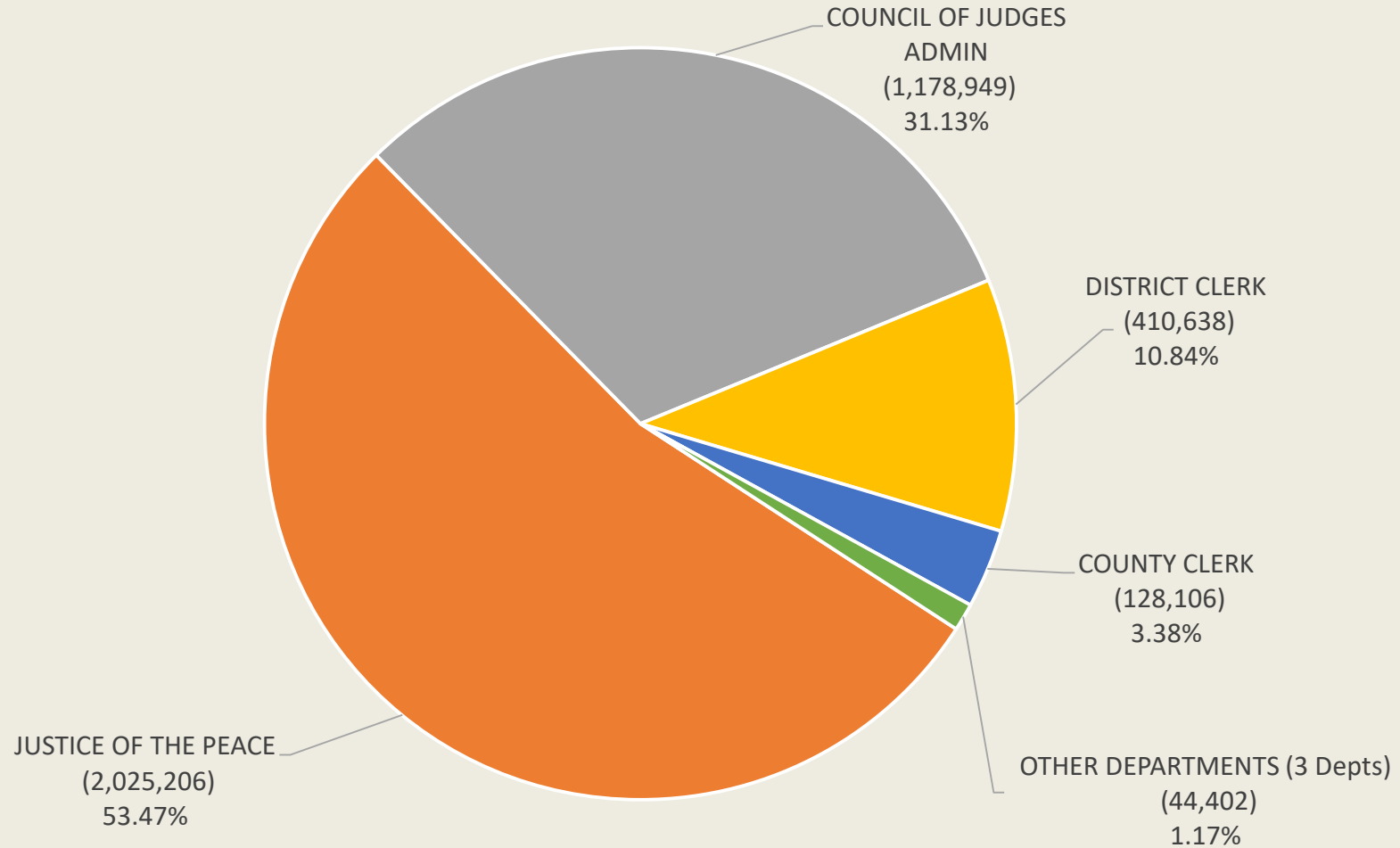


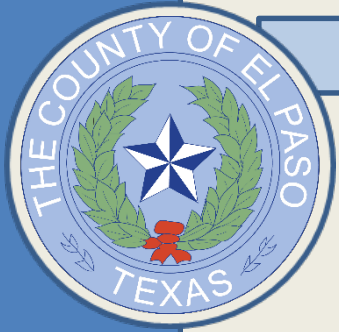
# Charge For Services Revenue by Departments



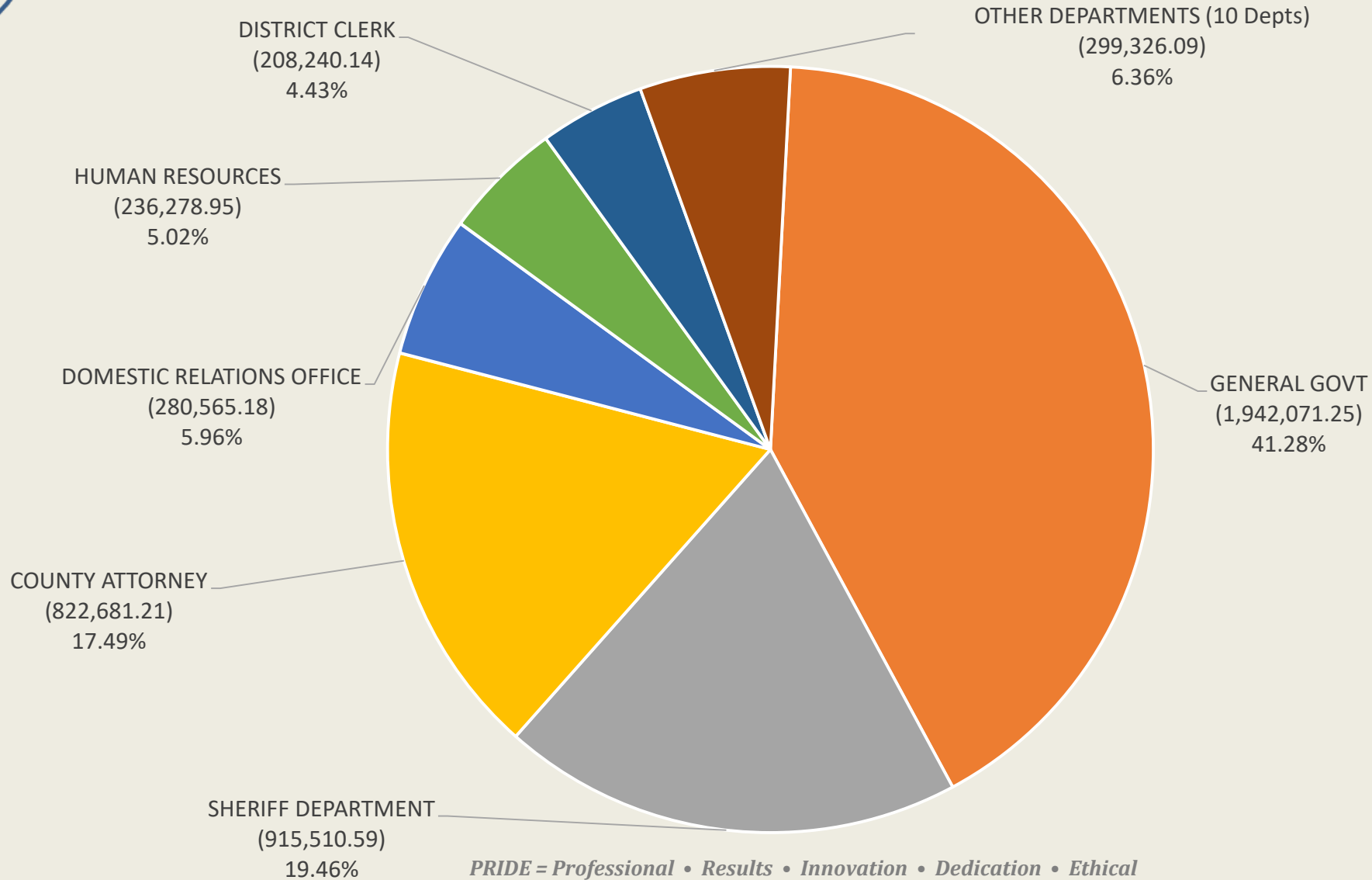


# Fines & Forfeits by Department





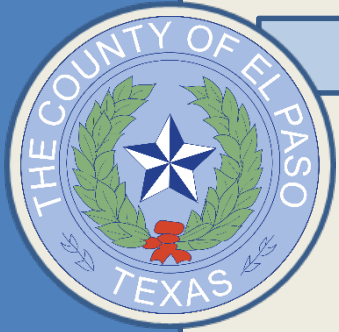
# Intergovernmental Revenue By Departments





# 3 Year Budget – Actual Revenue comparison

Revenue YTD as of FM10 (83.33% of Yr Expired)			
	2017	2018	2019
All Revenue Budget	\$ (256,878,979)	\$ (262,681,603)	\$ (276,889,578)
Total Revenue Actuals	(239,070,044)	(243,836,150)	(257,155,368)
<b>Actual Collection As % of Budget</b>	<b>93.07%</b>	<b>92.83%</b>	<b>92.87%</b>
Budget- Property Tax	\$ (156,142,586)	\$ (160,939,048)	\$ (169,423,826)
Total Actuals - Property Tax	(155,340,700)	(159,334,302)	(170,296,475)
<b>Collections As % of Budget</b>	<b>99.49%</b>	<b>99.00%</b>	<b>100.52%</b>
Budget Sales & Use Tax	\$ (45,250,000)	\$ (46,100,000)	\$ (47,500,000)
Total Actuals - Sales & Use Tax	(34,287,233)	(35,695,183)	(37,819,861)
<b>Collections As % of Budget</b>	<b>75.77%</b>	<b>77.43%</b>	<b>79.62%</b>

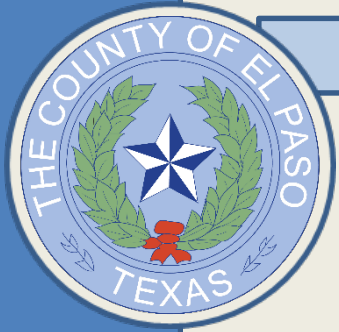


# Expenditures

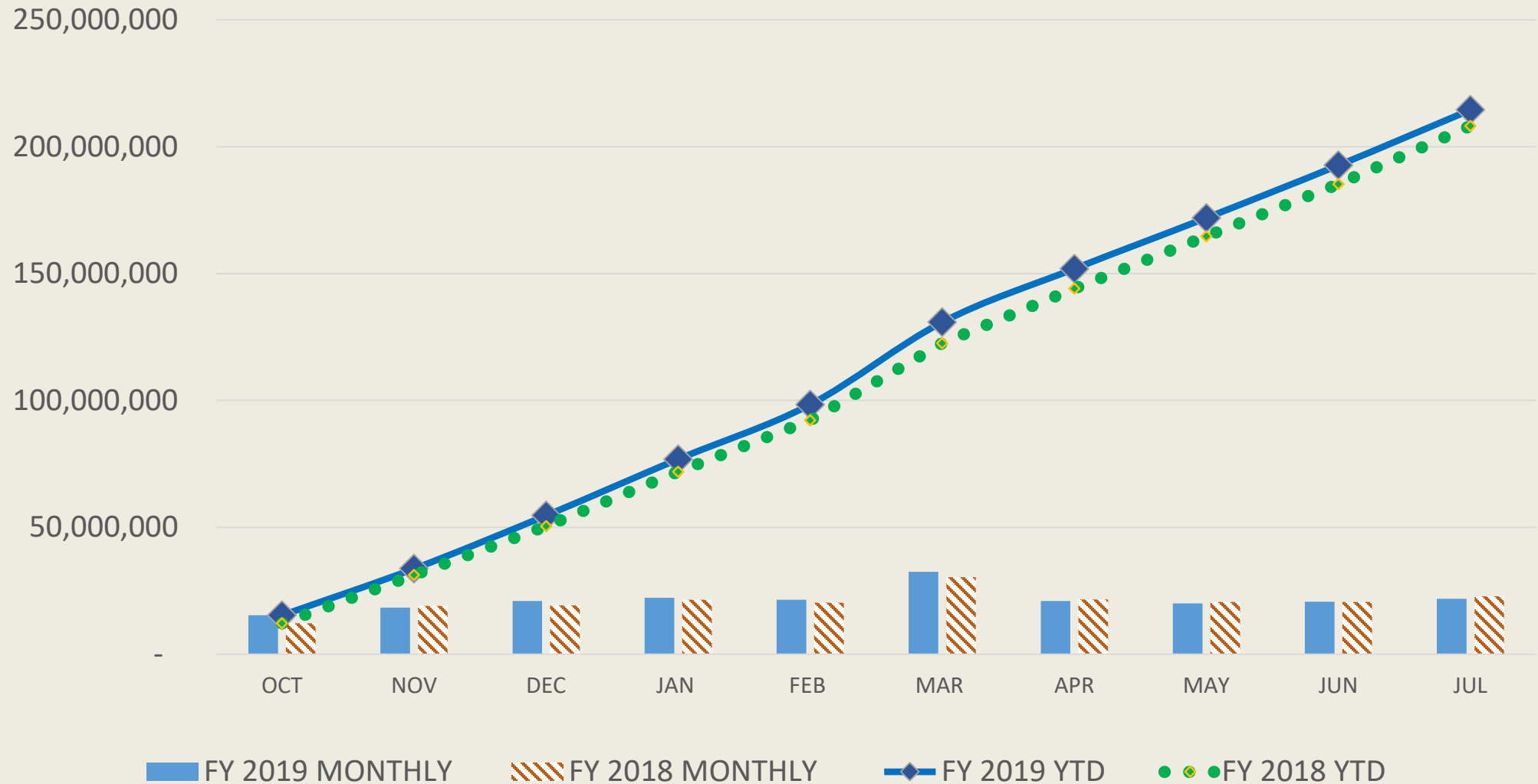


## Expenditure Summary by Fund Type

EXPENDITURES	MTD ACTUALS	YTD/LTD ACTUALS
AP-BASIC SUPERVISION	\$ 411,625	\$ 4,049,278
AP-COMMUNITY CORRECTIONS	133,787	1,097,327
AP-COUNTY GRANTS	12,429	137,390
AP-DIVERSION TARGET PROGRAM	293,533	3,255,884
AP-OTHER GRANTS	18,448	236,183
AP-PR BOND	2,038	20,871
AP-PROG PARTICIPANTS	1,342	6,133
AP-TREATMENT ALT TO INCARCERATION	88,637	762,394
CAPITAL PROJECTS FUND	526,204	10,083,437
<b>COUNTY GENERAL FUND</b>	<b>21,839,209</b>	<b>214,502,371</b>
COUNTY GRANTS	3,007,020	19,706,696
DEBT SERVICE	-	15,547,889
ENTERPRISE FUND	163,033	3,973,856
INTERNAL SERVICE	2,191,528	23,245,305
SPECIAL REVENUE	2,818,771	25,505,355
<b>Total</b>	<b>\$ 31,507,605</b>	<b>\$ 322,130,370</b>



# General Fund YTD Expenditures

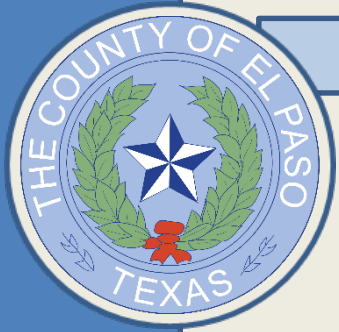




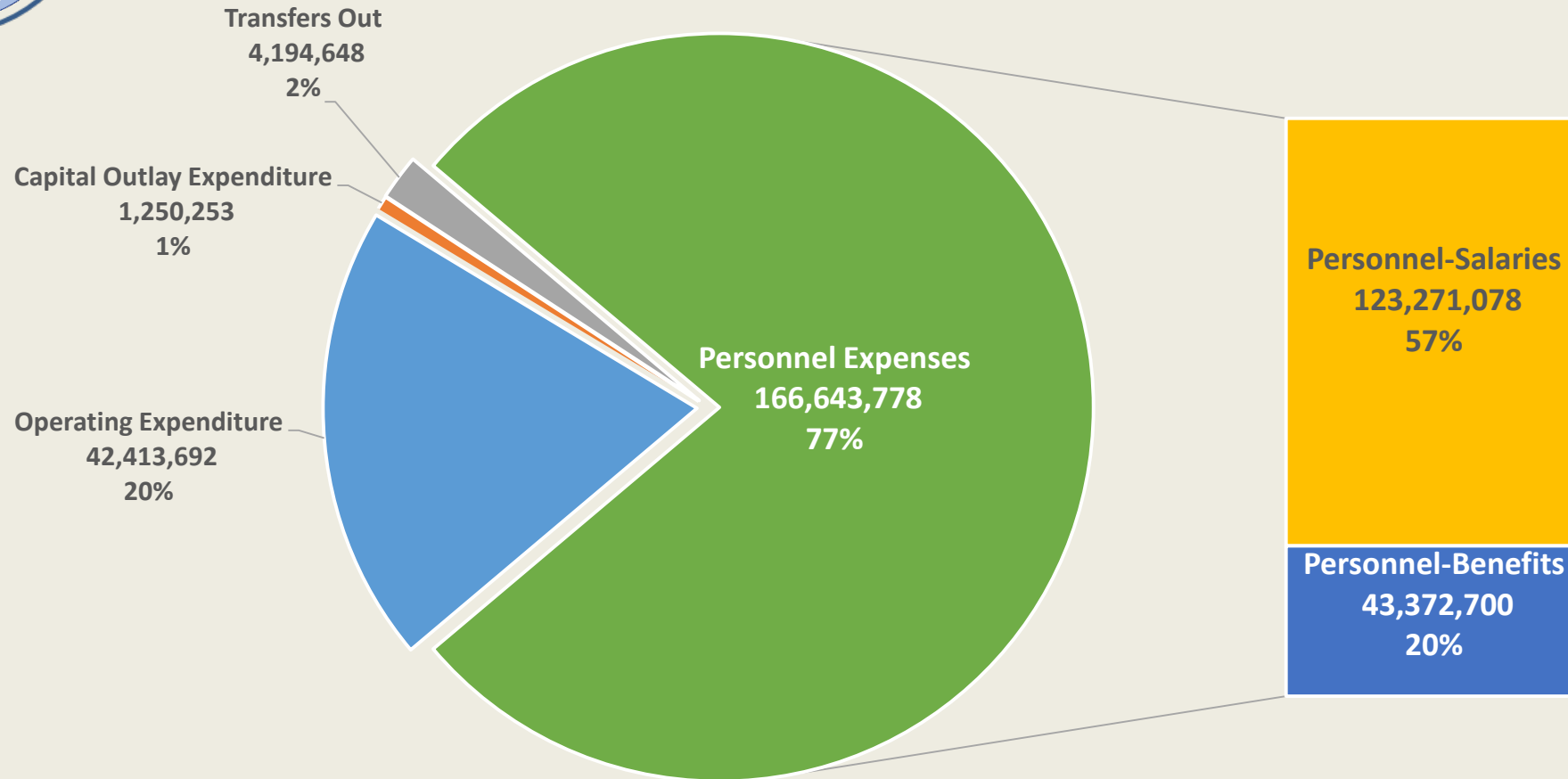
# General Fund Expenditure by Type

Expenditure Type	YTD FY-2019	YTD FY-2018	Change
Personnel-Salaries	\$ 123,271,078	\$ 119,439,073	\$ 3,832,005
Personnel-Benefits	43,372,700	41,673,750	1,698,950
<b>Total Personnel Expenditure</b>	<b>166,643,778</b>	<b>161,112,822</b>	<b>5,530,955</b>
Operating Expenditure	42,413,692	40,831,291	1,582,401
Capital Outlay Expenditure	1,250,253	369,088	881,165
Transfers Out	4,194,648.25	5,853,815.10	(1,659,166.85)
<b>Grand Total</b>	<b>\$ 214,502,371</b>	<b>\$ 208,167,016</b>	<b>\$ 6,335,354</b>





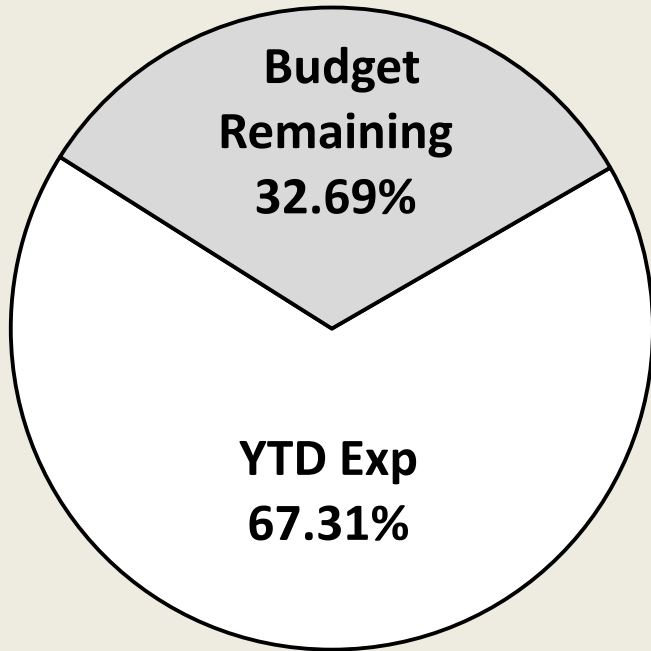
# General Fund Expenditures by Type



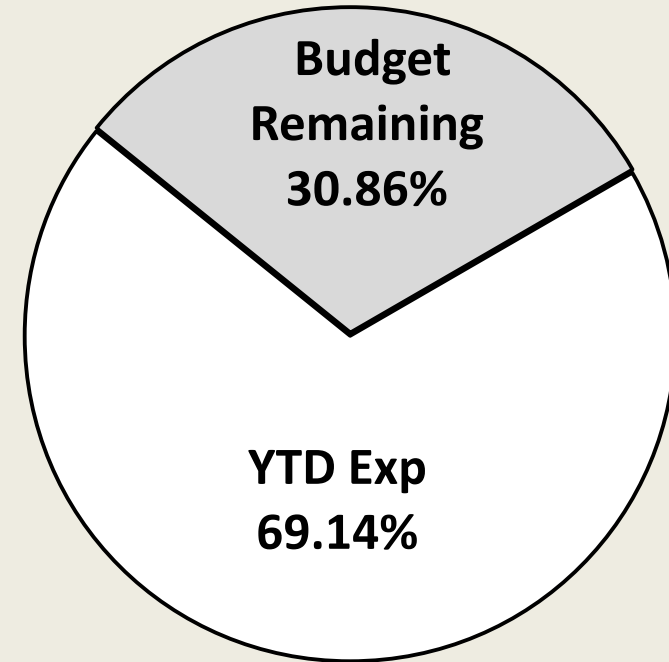


# Percentage of General Fund Expenditures YTD

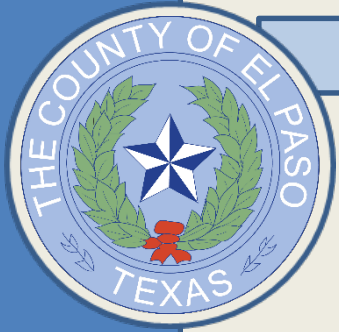
## Fiscal Year 2019



## Fiscal Year 2018



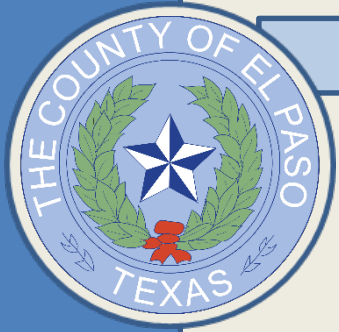
- Unexpended General Fund
- General Fund Expenditures



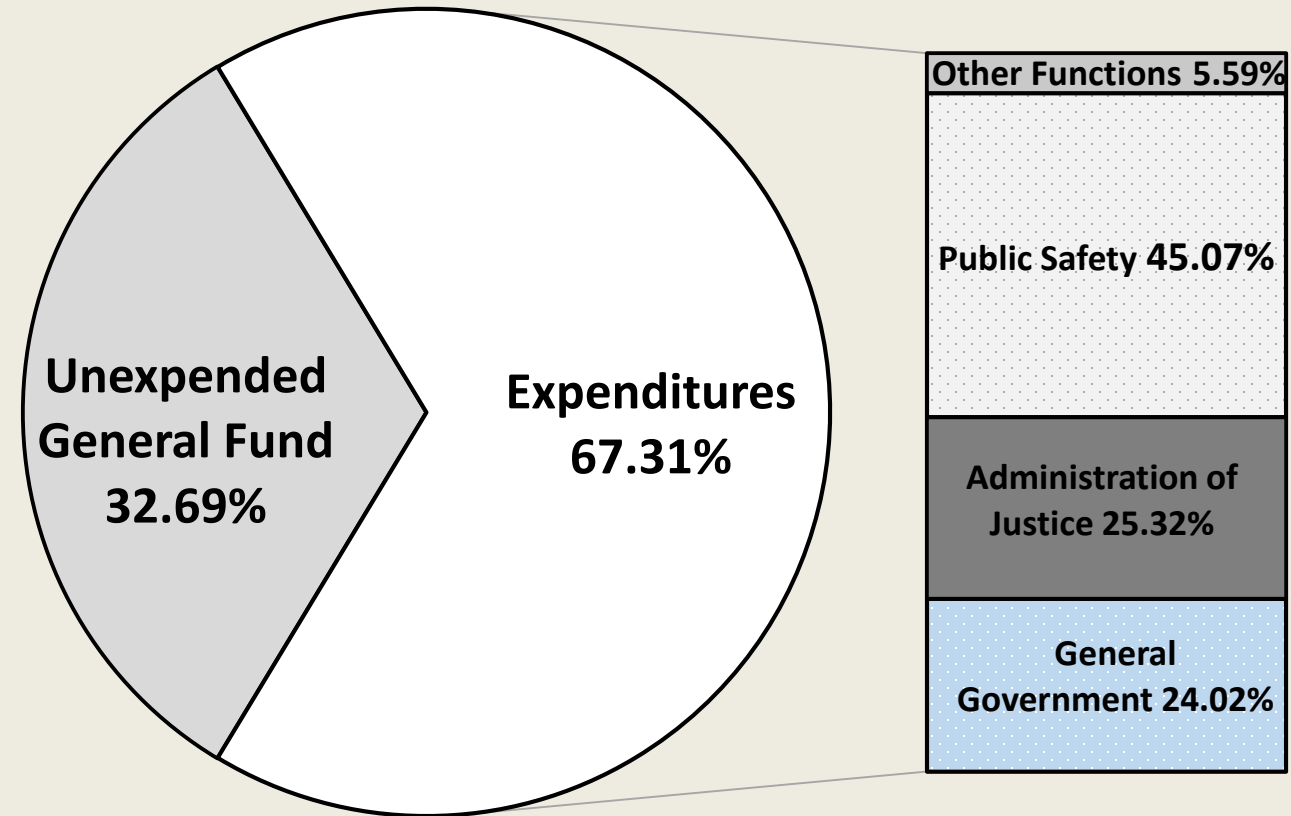
# General Fund Expenditure by Function

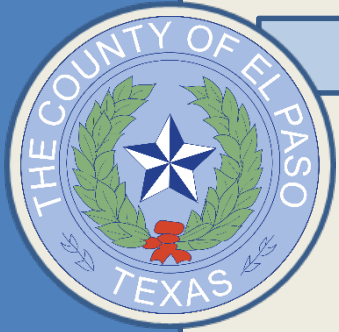
Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
GENERAL GOVERNMENT	\$ 88,490,968	\$ 5,903,358	\$ 51,526,188	58.23%
ADMINISTRATION OF JUSTICE	73,596,204	5,567,714	54,309,420	73.79%
PUBLIC SAFETY	128,623,353	9,241,651	96,677,827	75.16%
HEALTH AND WELFARE	8,892,905	430,760	5,330,163	59.94%
COMMUNITY SERVICES	401,174	0	0	0.00%
RESOURCE DEVELOPMENT	5,690,882	64,676	707,494	12.43%
CULTURE AND RECREATION	7,619,772	613,698	4,856,363	63.73%
PUBLIC WORKS	5,383,127	17,353	1,094,917	20.34%
<b>Total</b>	<b>\$ 318,698,386</b>	<b>\$ 21,839,209</b>	<b>\$ 214,502,371</b>	<b>67.31%</b>

\*FM10 -83.33% of the fiscal year is expired

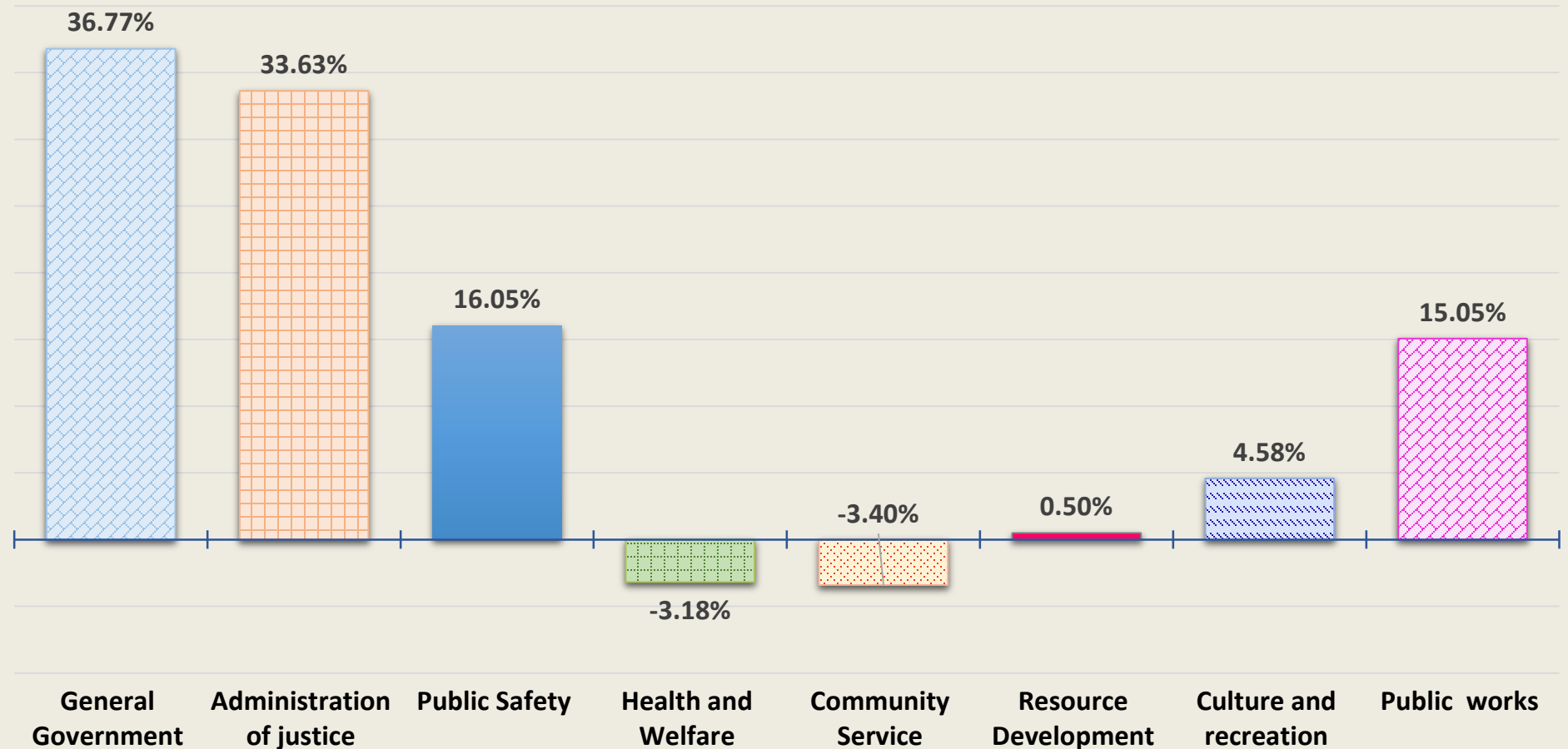


## Percentage of General Fund Expended YTD Fiscal Year 2019



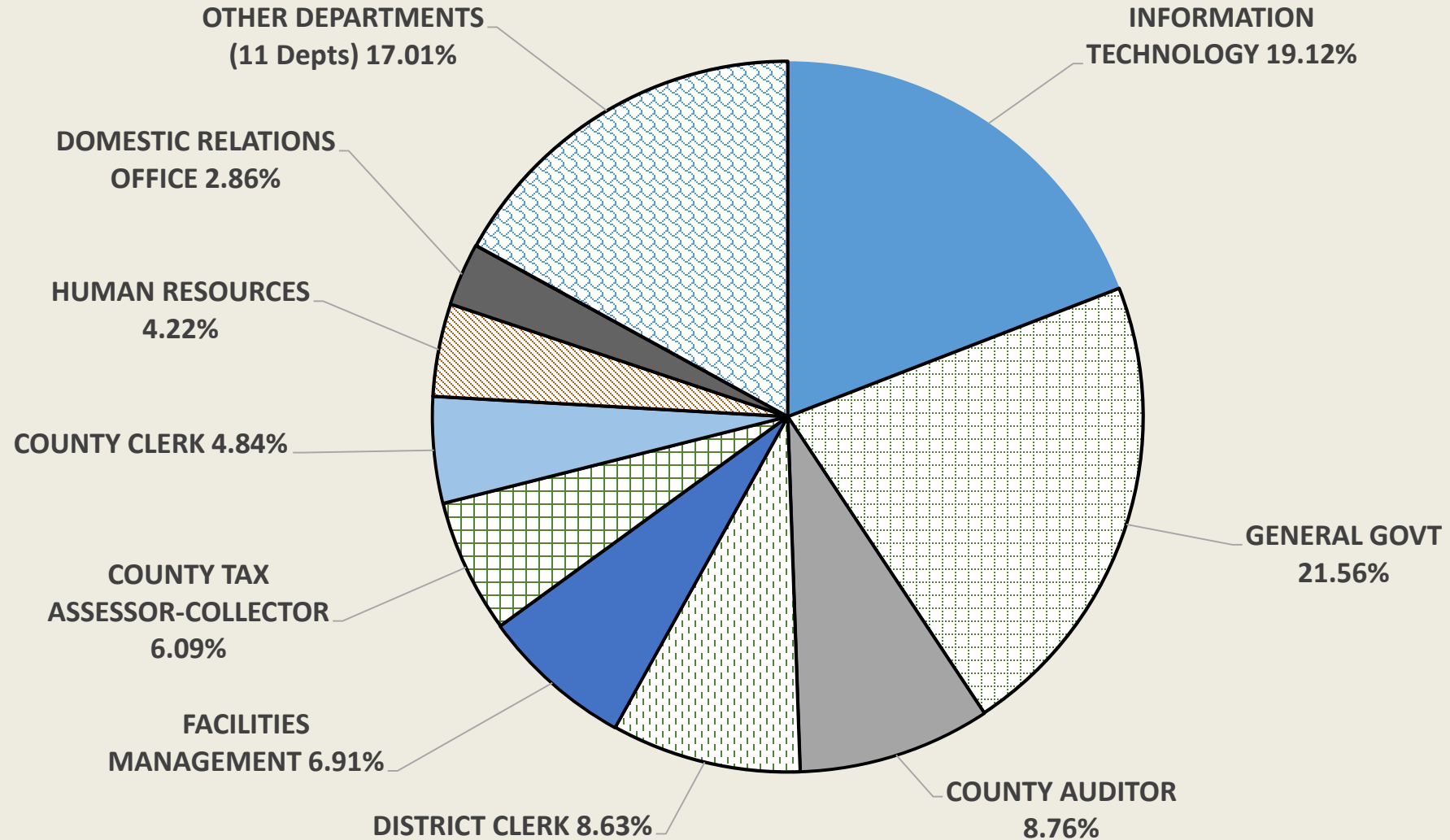


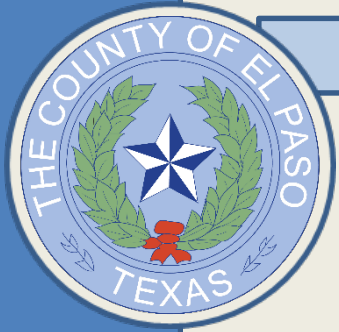
# General Fund Expenditures Increase by Function



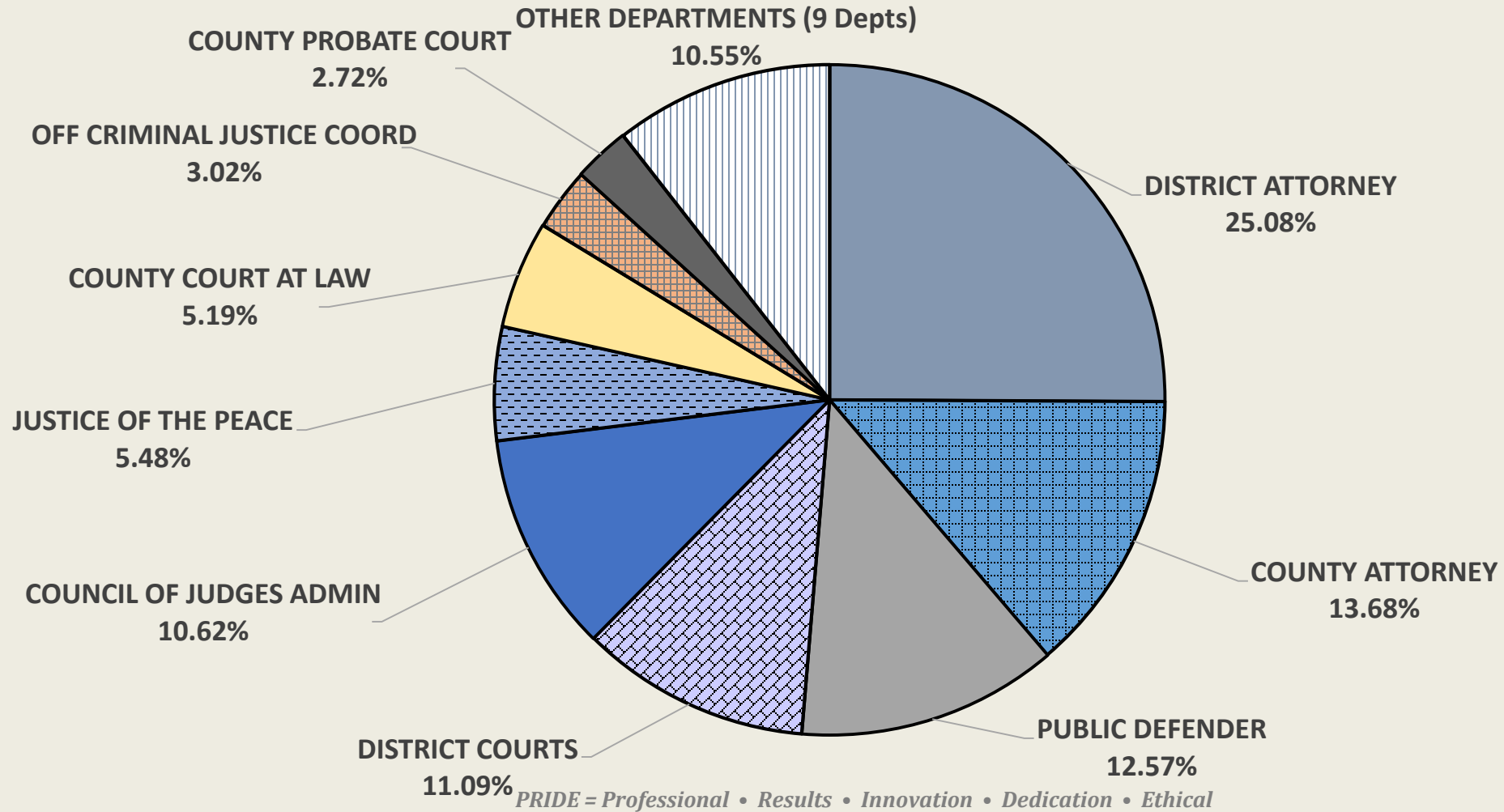


## Percentage General Government Function Expended YTD Fiscal Year 2019



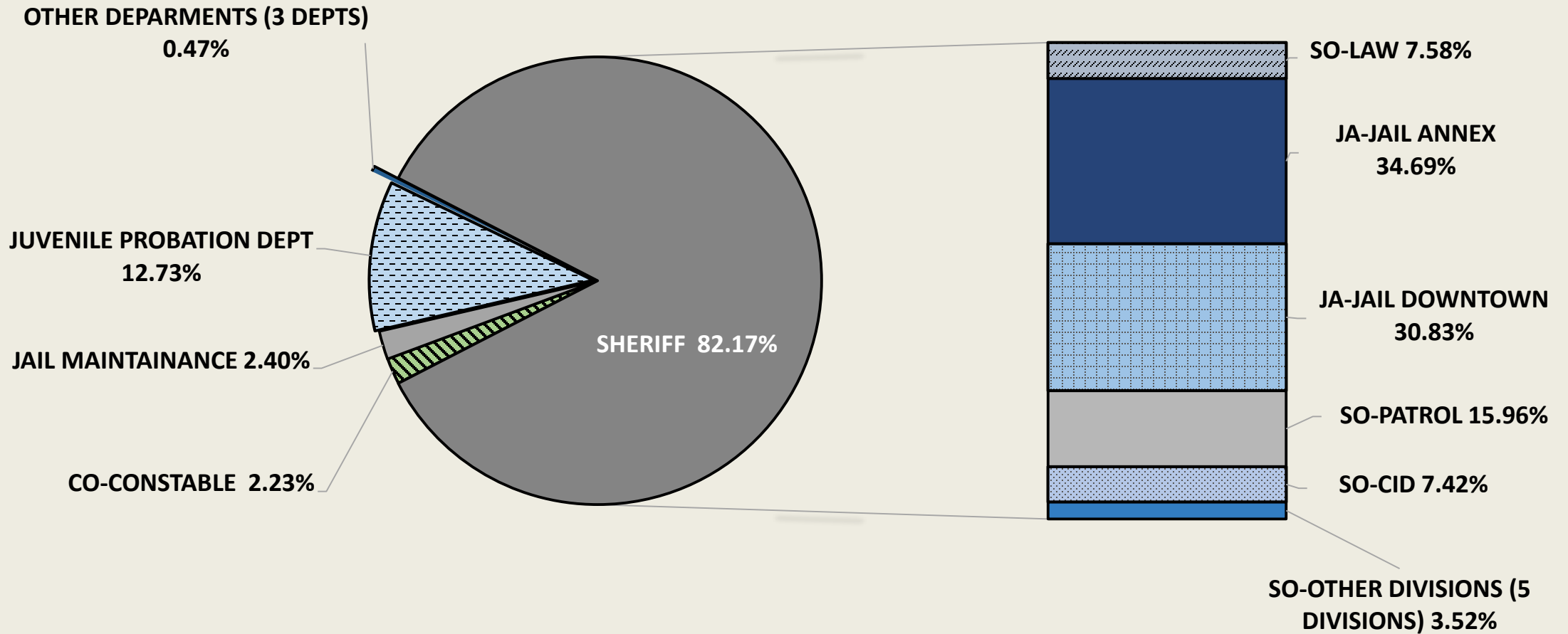


## Percentage of Administration of Justice Function Expended YTD Fiscal Year 2019

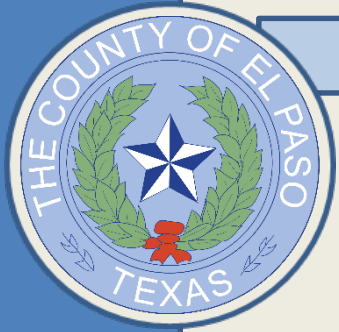




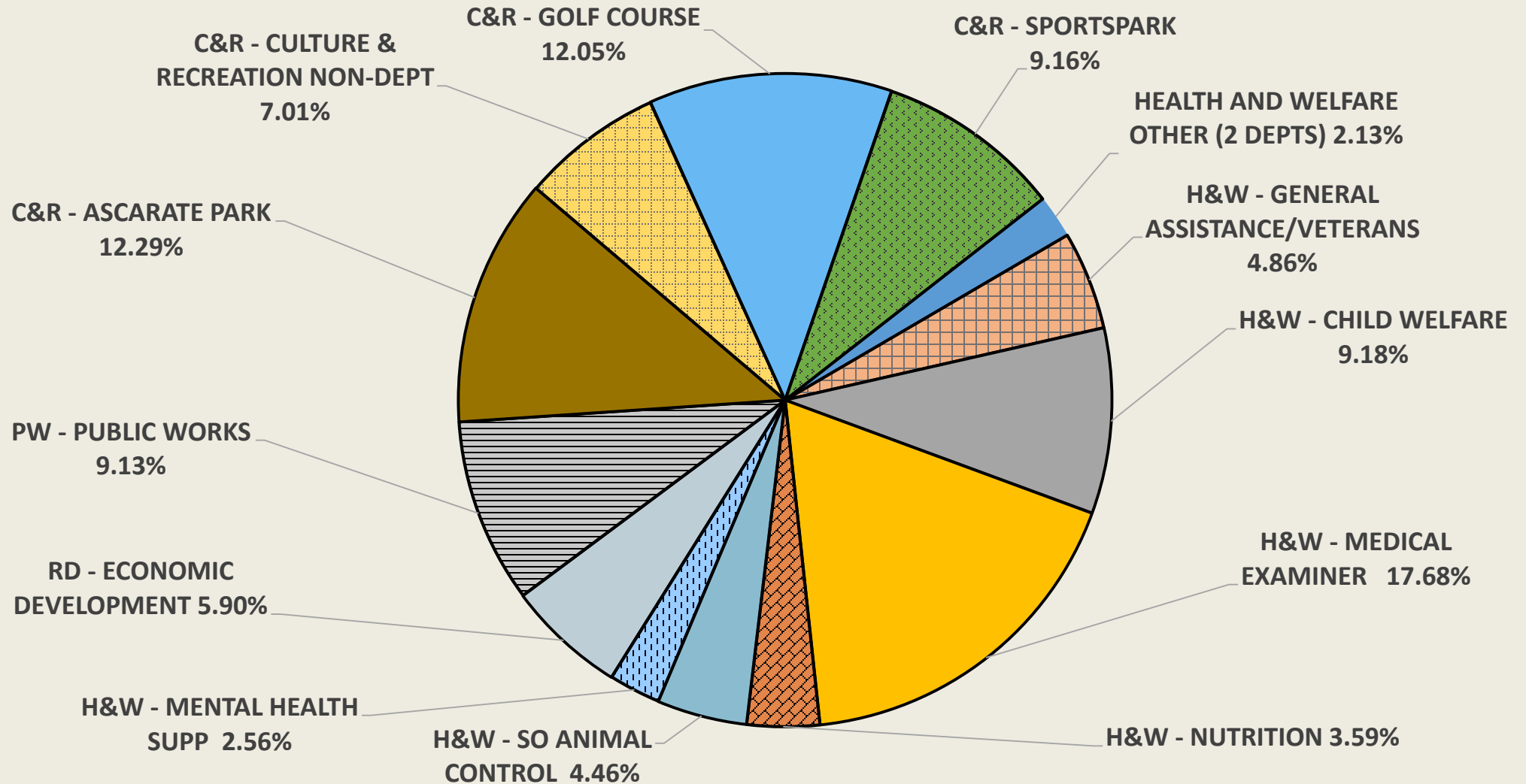
## Percentage of Public Safety Function Expended YTD Fiscal Year 2019

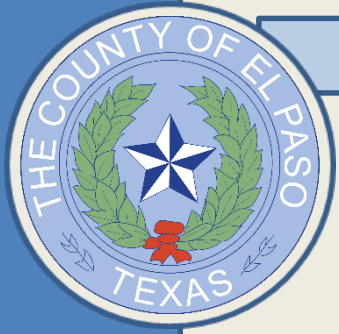




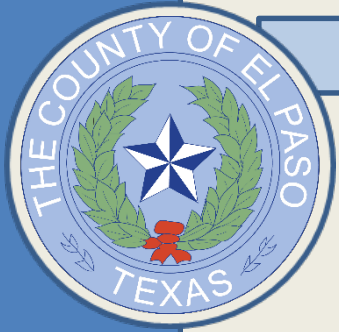


## Percentage of Other Functions Expended YTD Fiscal Year 2019

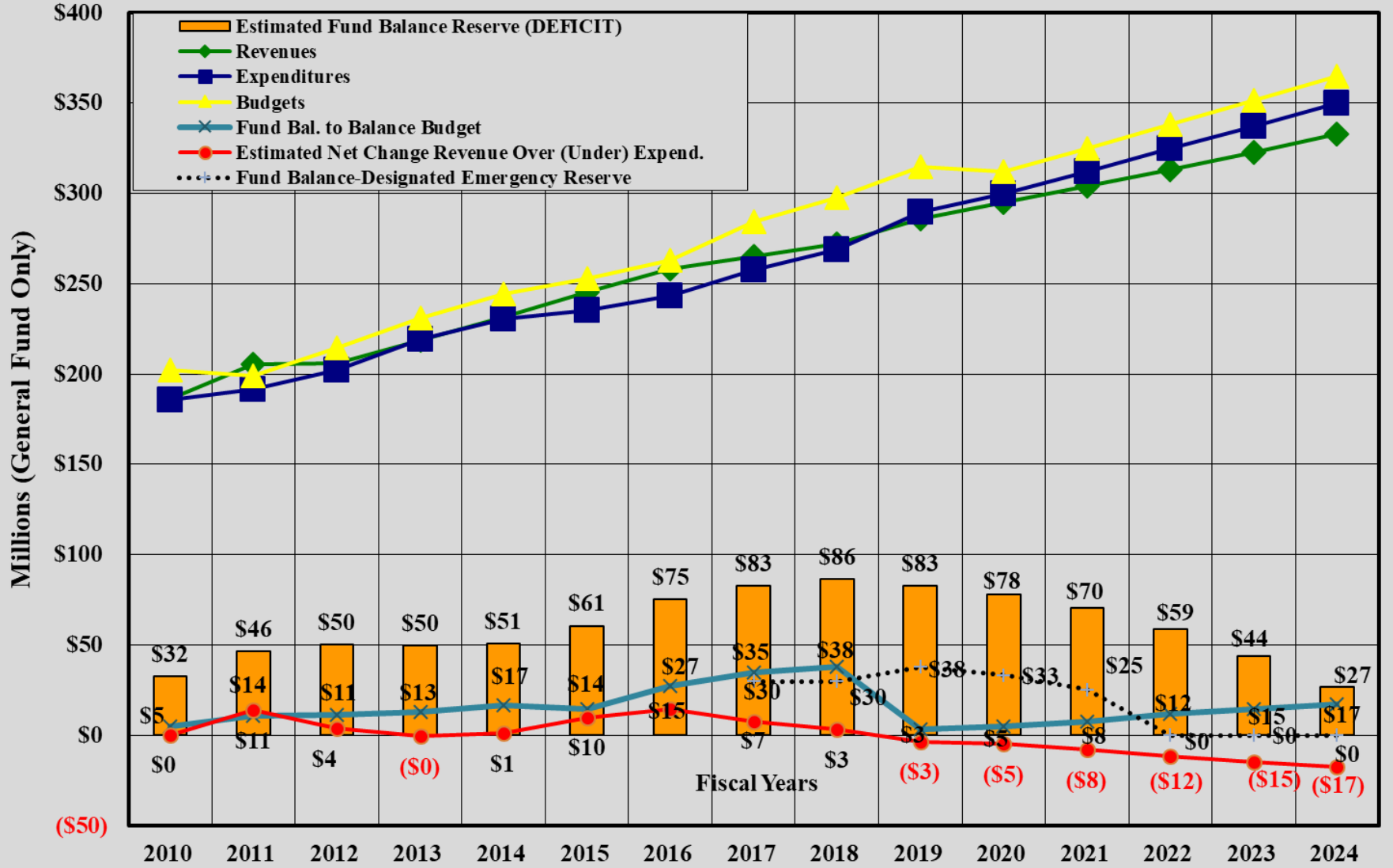


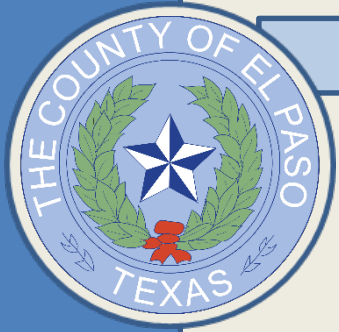


# Fund Balance



### County Auditor's Financial Forecast As of July 31, 2019, FM10 (Unaudited)





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