



# UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED  
September 30, 2020*

# Executive Financial Summary

	September 2020	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$25,947,959	\$454,467,392	95%
Expenses	43,106,911	428,366,068	52%
<b>General Fund</b>			
Revenues	\$15,167,802	\$300,302,581	100%
Expenses	31,284,002	291,522,222	82%

The percentage of budget excludes \$29M for emergencies

# Condensed Financial Report

## For the Month Ended September 30, 2020

**El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report  
for the month ended September 30, 2020**

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$ 94,144,252	\$ 383,636,810	\$ 291,522,222	\$ 5,252,121	\$ 86,862,467
Special Revenue	30,128,737	51,822,527	26,205,855	5,089,410	20,527,262
Debt Service	2,632,287	19,732,452	19,703,862	-	28,590
Enterprise	17,705,306	4,237,177	2,704,332	115,864	1,416,981
Internal Service (non-budgeted)	1,647,699	-	30,156,021	42,361	-
<b>Total Year to Date (YTD)</b>	<b>\$ 146,258,281</b>	<b>\$ 459,428,966</b>	<b>\$ 370,292,292</b>	<b>\$ 10,499,756</b>	<b>\$ 108,835,300</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$ 28,333,173	\$ 248,405,116	\$ 219,347,835	\$ 6,421,966	\$ 22,635,315
Grants	24,896,159	213,433,116	132,689,171	7,609,050	73,134,895
Agency EPC-CSCD		23,411,664	13,178,984	20,371	10,212,309
<b>Total Life to Date (LTD)</b>	<b>\$ 53,229,332</b>	<b>\$ 485,249,896</b>	<b>\$ 365,215,990</b>	<b>\$ 14,051,387</b>	<b>\$ 105,982,519</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>**

# *Revenues*



# Revenue Summary by Fund Type

REVENUES	MTD ACTUALS	YTD ACTUALS
AGENCY FUND	\$ 291	\$ (18,177)
AP-BASIC SUPERVISION	(946,197)	(5,271,099)
AP-COMMUNITY CORRECTIONS	(326,795)	(1,263,678)
AP-COUNTY FUNDING	(4,830)	(44,933)
AP-COUNTY GRANTS	(4,366)	(138,699)
AP-DIVERSION TARGET PROGRAM	(1,073,972)	(4,515,008)
AP-OTHER GRANTS	(28,795)	(353,072)
AP-PROG PARTICIPANTS	(1,270)	(14,490)
AP-RESTITUTION TO VICTIM	(64)	(747)
AP-TREATMENT ALT TO INCARCERATION	(279,364)	(1,287,117)
CAPITAL PROJECTS FUND	(7,523)	(8,531,807)
<b>COUNTY GENERAL FUND</b>	<b>(15,167,802)</b>	<b>(300,302,581)</b>
COUNTY GRANTS	(3,525,854)	(51,688,555)
DEBT SERVICE	(12,989)	(19,620,259)
ENTERPRISE FUND	(505,809)	(3,468,608)
INTERNAL SERVICE	(2,349,495)	(27,484,741)
SPECIAL REVENUE	(1,713,125)	(30,463,823)
<b>TOTAL</b>	<b>\$ (25,947,959)</b>	<b>\$ (454,467,392)</b>

# General Fund Revenue by Source YTD as of FM12

Revenue Source	FY 2020 Revenue	FY 2019 Revenue	Increase/(Decrease) over prior year actuals
Property Taxes	\$ (194,548,812)	\$ (171,245,243)	\$ 23,303,569
Sales and Use Tax	(53,093,588)	(50,711,411)	2,382,177
Sales and Use Tax-ST Motor Vehicle	(5,630,885)	(5,276,989)	353,896
Bingo Tax	(24,422)	(27,426)	(3,004)
State Mixed Beverage Tax	(1,605,536)	(2,849,172)	(1,243,636)
Vehicle Inventory Taxes	(34,840)	(72,359)	(37,519)
Licenses and Permits	(283,669)	(285,245)	(1,575)
Intergovernmental	(6,736,823)	(7,110,632)	(373,810)
Charges for Services	(31,682,498)	(37,865,134)	(6,182,636)
Fines and Forfeits	(3,400,418)	(4,502,693)	(1,102,275)
Interest	(1,616,475)	(3,034,978)	(1,418,504)
Miscellaneous Revenue	(1,149,616)	(1,609,609)	(459,993)
Other Financing Sources	(495,000)	(1,423,494)	(928,494)
<b>Total</b>	<b>\$ (300,302,581)</b>	<b>\$ (286,014,385)</b>	<b>\$ 14,288,196</b>

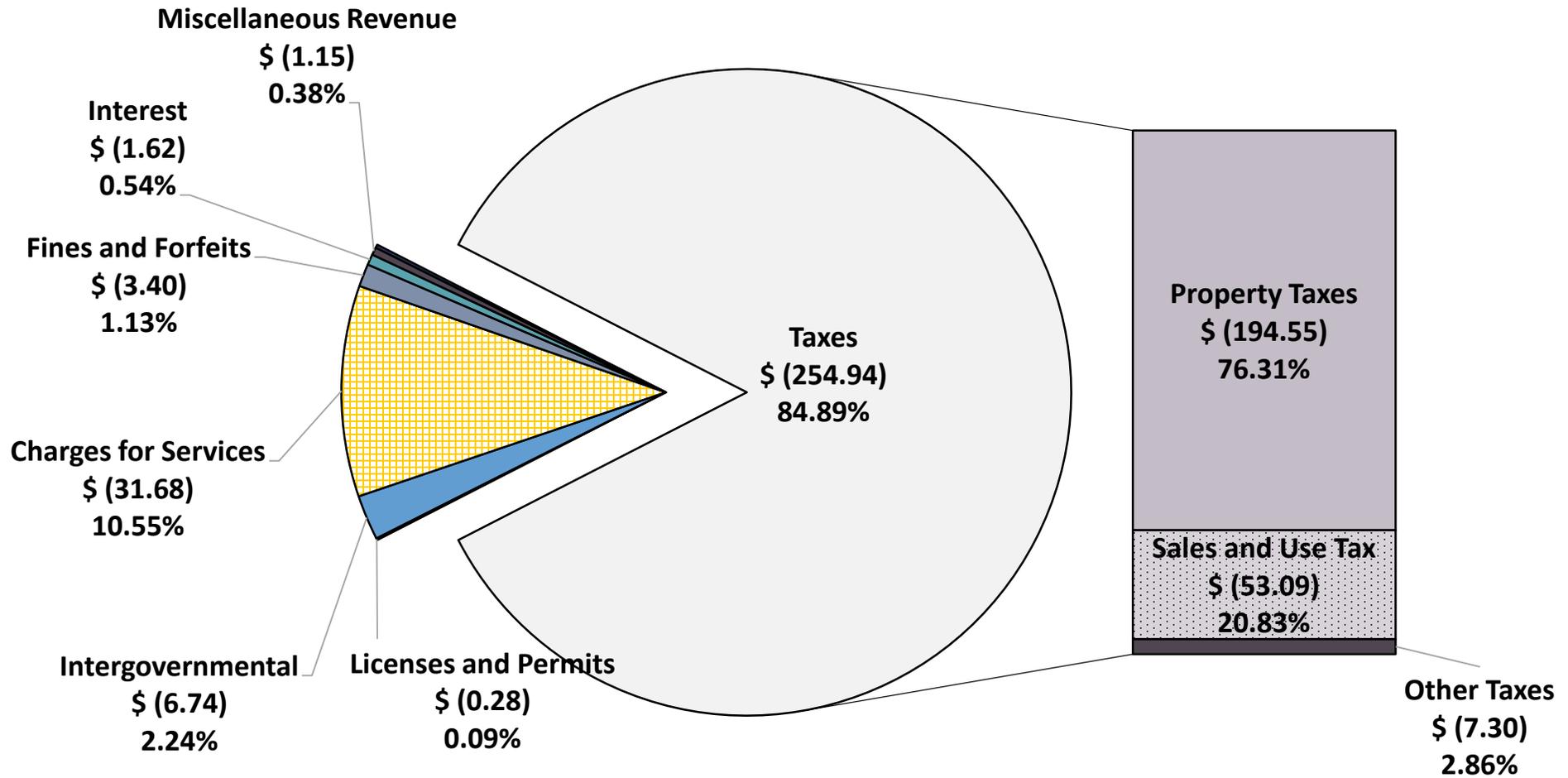
# General Fund Revenue by Source

## Budget to Actual YTD as of FM12

Revenue by Source	Revised Budget	FM12	YTD Actuals	YTD % of Est. Budget Collected
Property Taxes	\$ (190,163,264)	\$ (466,225)	\$ (194,548,812)	102.31%
Sales and Use Tax	(49,000,000)	(8,609,653)	(53,093,588)	108.35%
Sales and Use Tax-ST Motor Vehicle	(5,300,000)	-	(5,630,885)	106.24%
Bingo Tax	(29,000)	-	(24,422)	84.21%
State Mixed Beverage Tax	(2,650,000)	-	(1,605,536)	60.59%
Vehicle Inventory Taxes	(75,000)	-	(34,840)	46.45%
Licenses and Permits	(287,000)	(11,135)	(283,669)	98.84%
Intergovernmental	(6,745,406)	(902,295)	(6,736,823)	99.87%
Charges for Services	(35,533,393)	(4,877,022)	(31,682,498)	89.16%
Fines and Forfeits	(5,043,350)	(237,968)	(3,400,418)	67.42%
Interest	(2,521,500)	(39,406)	(1,616,475)	64.11%
Miscellaneous Revenue	(1,224,700)	(20,909)	(1,149,616)	93.87%
Other Financing Sources	(1,068,000)	(3,190)	(495,000)	46.35%
<b>Total</b>	<b>\$ (299,640,613)</b>	<b>\$ (15,167,802)</b>	<b>\$ (300,302,581)</b>	<b>100.22%</b>

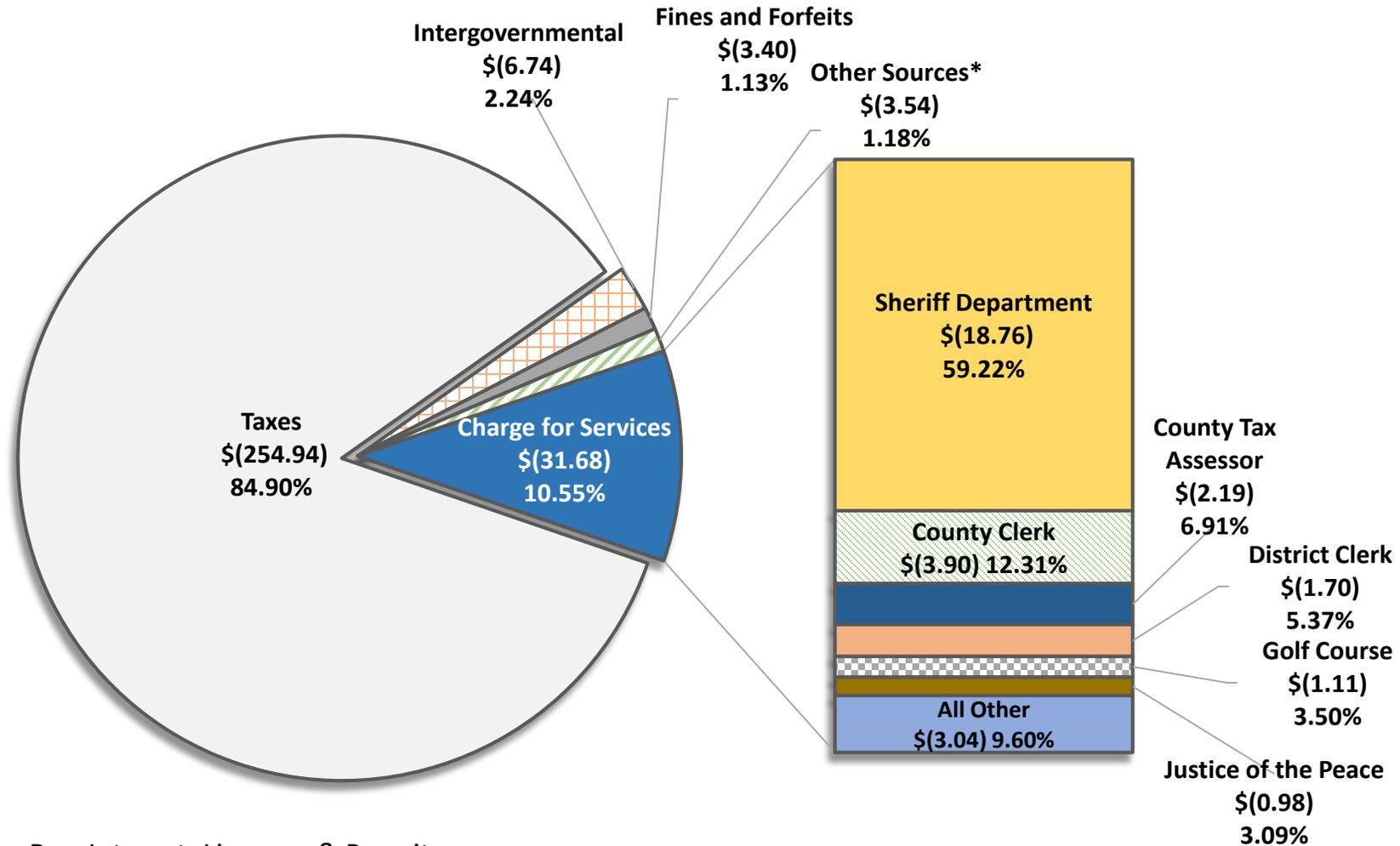
\*FM12-100% of the fiscal year is expired

# General Fund Revenue by Source YTD as of FM12



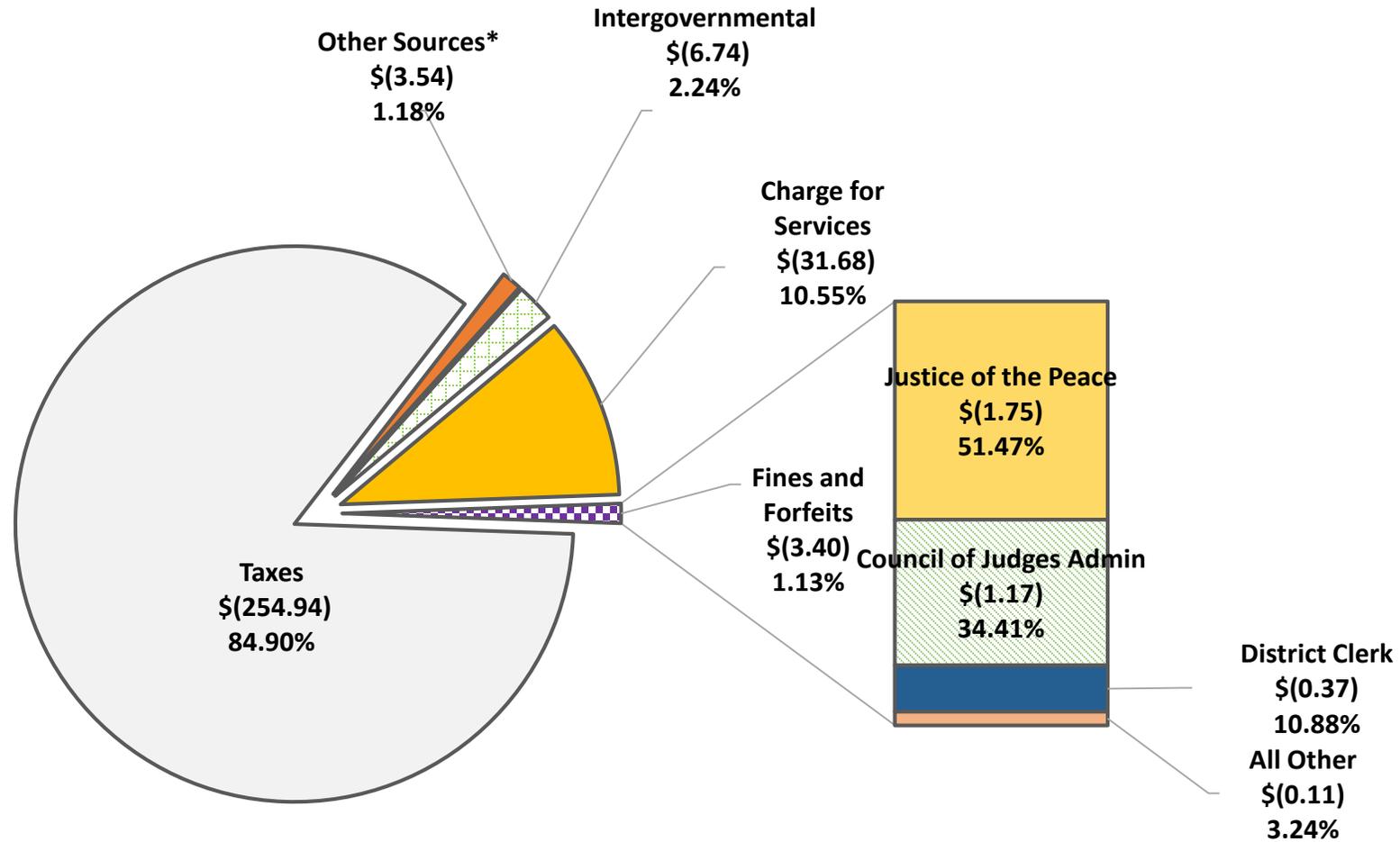
Amounts are in Millions

# Percentage of Charges for Services Revenues by Department



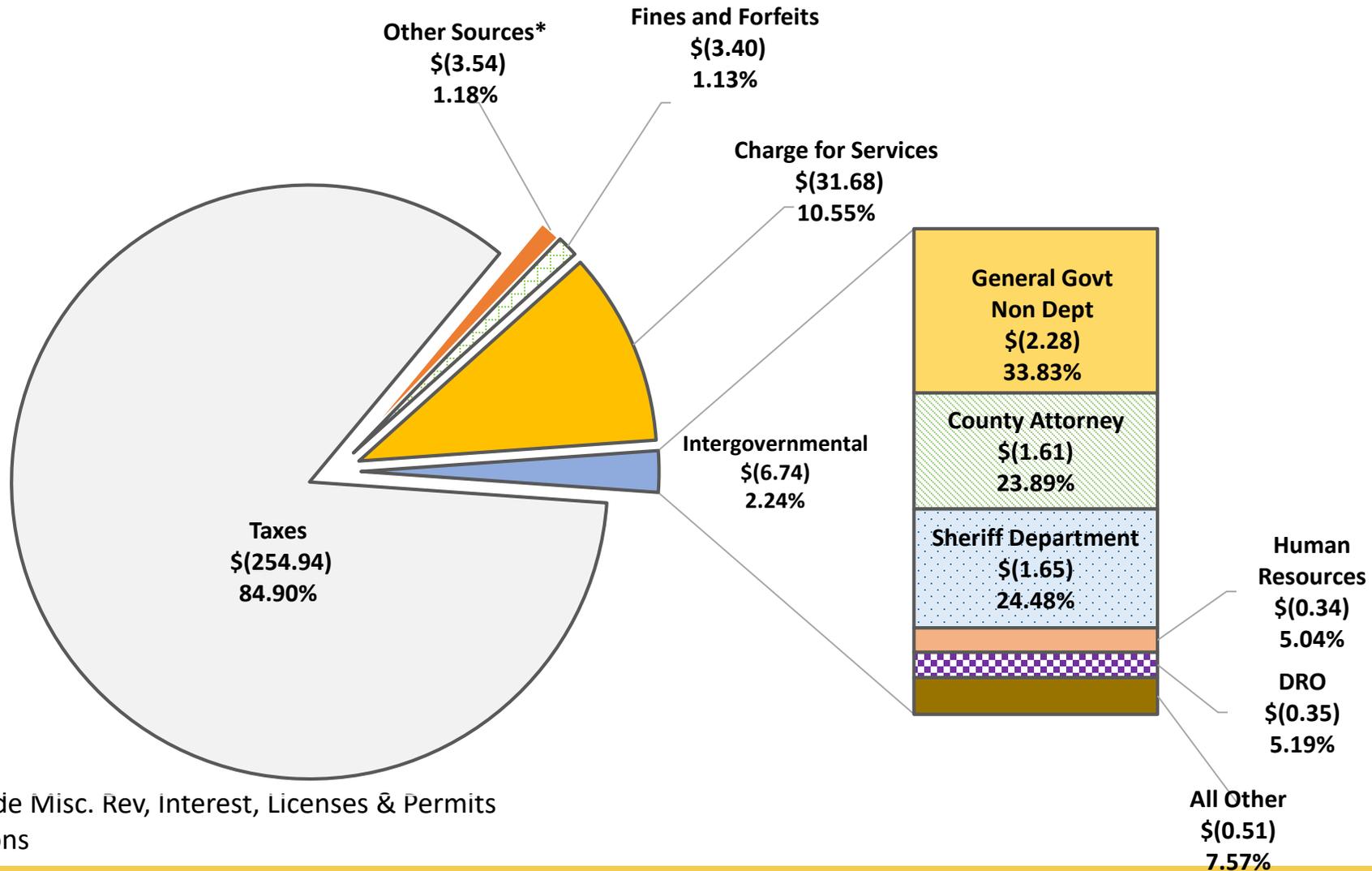
\*Other Sources include Misc. Rev, Interest, Licenses & Permits  
 Amounts are in Millions

# Percentage of Fines and Forfeits Revenues by Department



\*Other Sources include Misc. Rev, Interest, Licenses & Permits  
 Amounts are in millions

# Percentage of Intergovernmental Revenues by Department



\*Other Sources include Misc. Rev, Interest, Licenses & Permits  
 Amounts are in Millions

# 3 Year Budget – Actual Revenue Comparison

Revenue YTD as of FM12 (100% of Yr Expired)			
	2018	2019	2020
All Revenue Budget	\$ (262,681,603)	\$ (276,889,578)	\$ (299,640,613)
Total Revenue Actuals	(271,646,556)	(286,014,385)	(300,302,581)
<b>Actual Collection As % of Budget</b>	<b>103.41%</b>	<b>103.30%</b>	<b>100.22%</b>
Budget- Property Tax	\$ (160,939,048)	\$ (169,423,826)	\$ (190,163,264)
Total Actuals - Property Tax	(160,278,531)	(171,245,243)	(194,548,812)
<b>Collections As % of Budget</b>	<b>99.59%</b>	<b>101.08%</b>	<b>102.31%</b>
Budget Sales & Use Tax	\$ (46,100,000)	\$ (47,500,000)	\$ (49,000,000)
Total Actuals - Sales & Use Tax	(48,353,155)	(50,711,411)	(53,093,588)
<b>Collections As % of Budget</b>	<b>104.89%</b>	<b>106.76%</b>	<b>108.35%</b>

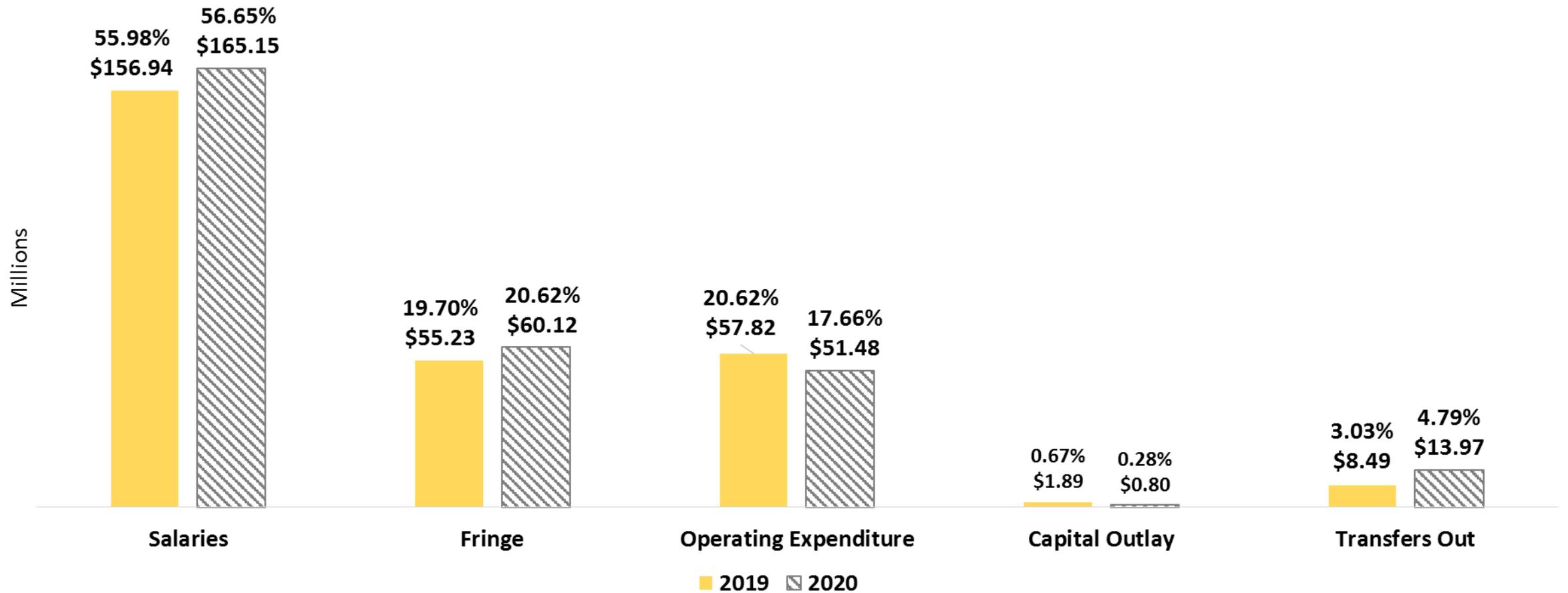
# *Expenditures*



# Expenditure Summary by Fund Type

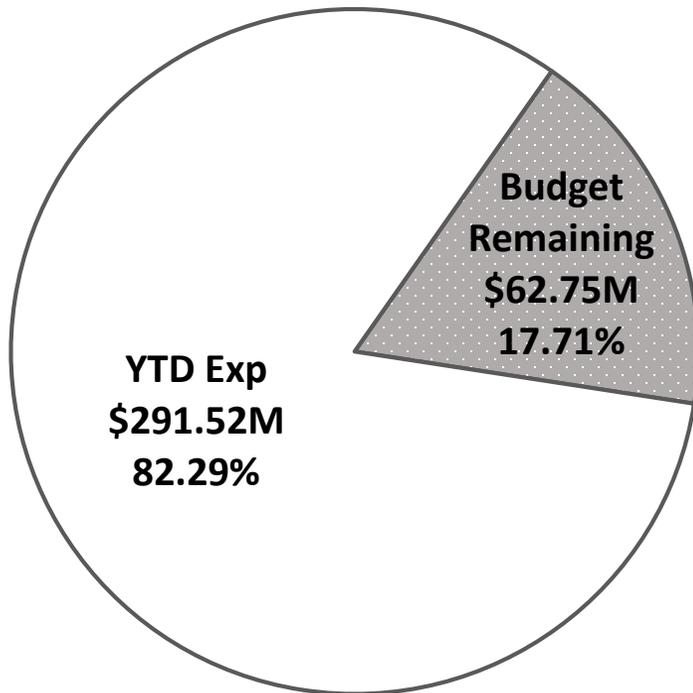
EXPENDITURES	MTD ACTUALS	YTD ACTUALS
AP-BASIC SUPERVISION	\$ 548,977	\$ 5,742,126
AP-COMMUNITY CORRECTIONS	206,924	1,463,170
AP-COUNTY FUNDING	6,525	56,290
AP-COUNTY GRANTS	11,649	138,808
AP-DIVERSION TARGET PROGRAM	480,835	4,560,723
AP-OTHER GRANTS	42,384	355,901
AP-PR BOND	2,871	26,794
AP-PROG PARTICIPANTS	547	3,810
AP-SUBSTANCE ABUSE FELONY PUNISHME	6,479	26,240
AP-TREATMENT ALT TO INCARCERATION	122,321	1,295,193
CAPITAL PROJECTS FUND	1,556,100	12,422,326
<b>COUNTY GENERAL FUND</b>	<b>31,284,002</b>	<b>291,522,222</b>
COUNTY GRANTS	3,831,541	30,101,124
DEBT SERVICE	350,159	19,703,862
ENTERPRISE FUND	464,786	4,589,311
INTERNAL SERVICE	2,549,025	30,156,021
SPECIAL REVENUE	1,641,786	26,202,148
<b>Total</b>	<b>\$ 43,106,911</b>	<b>\$ 428,366,068</b>

# General Fund by Expenditure Type

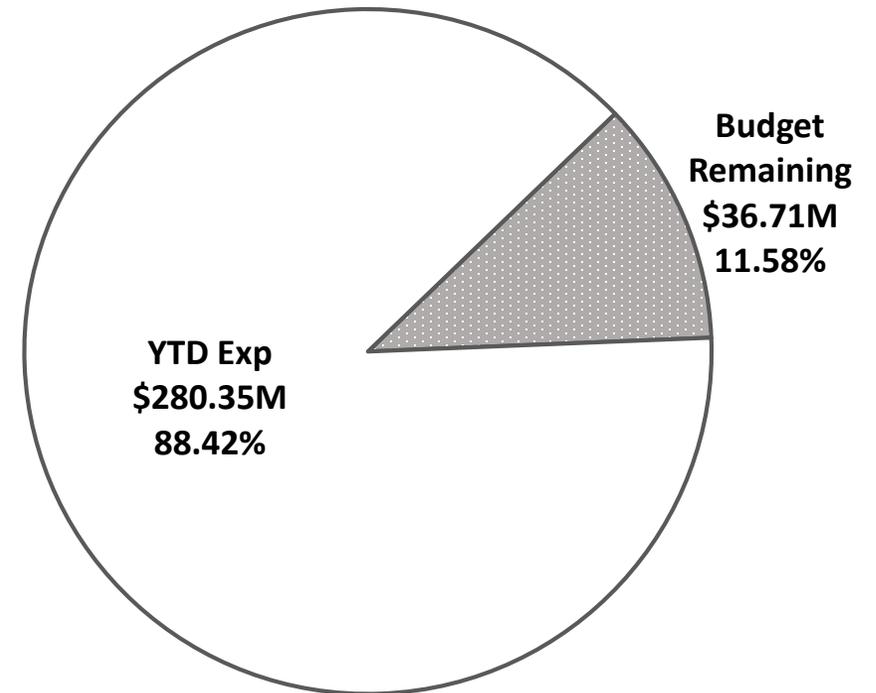


# Percentage of General Fund Expenditures YTD

## Fiscal Year 2020



## Fiscal Year 2019



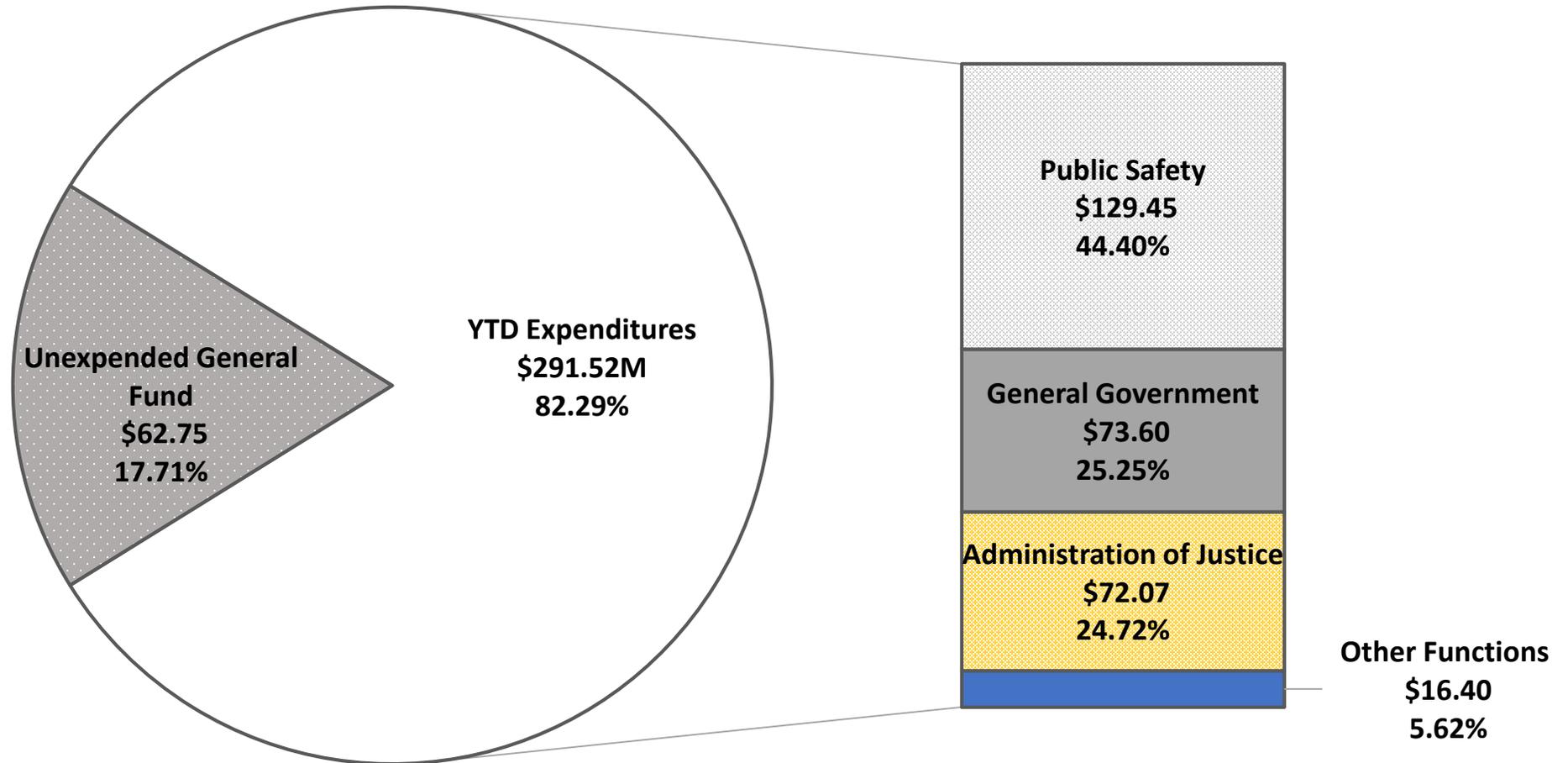
\*(Note the FY2020 Revised Budget in General Fund excludes \$29M for emergencies) and FY2019 excludes \$37M for emergencies

# General Fund Expenditures by Function

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
GENERAL GOVERNMENT	\$104,436,147	\$7,029,692	\$73,602,805	70.48%
ADMINISTRATION OF JUSTICE	77,607,141	7,711,637	72,074,615	92.87%
PUBLIC SAFETY	135,974,477	14,048,991	129,449,089	95.20%
HEALTH AND WELFARE	9,037,161	1,185,324	7,838,820	86.74%
COMMUNITY SERVICES	424,101	41,503.39	100,241.00	23.64%
RESOURCE DEVELOPMENT	8,684,683	708,386	1,780,560	20.50%
CULTURE AND RECREATION	7,609,170	542,959	6,156,717	80.91%
PUBLIC WORKS	10,498,209	15,509	519,376	4.95%
<b>Total</b>	<b>\$354,271,087</b>	<b>\$31,284,002</b>	<b>\$291,522,222</b>	<b>82.29%</b>

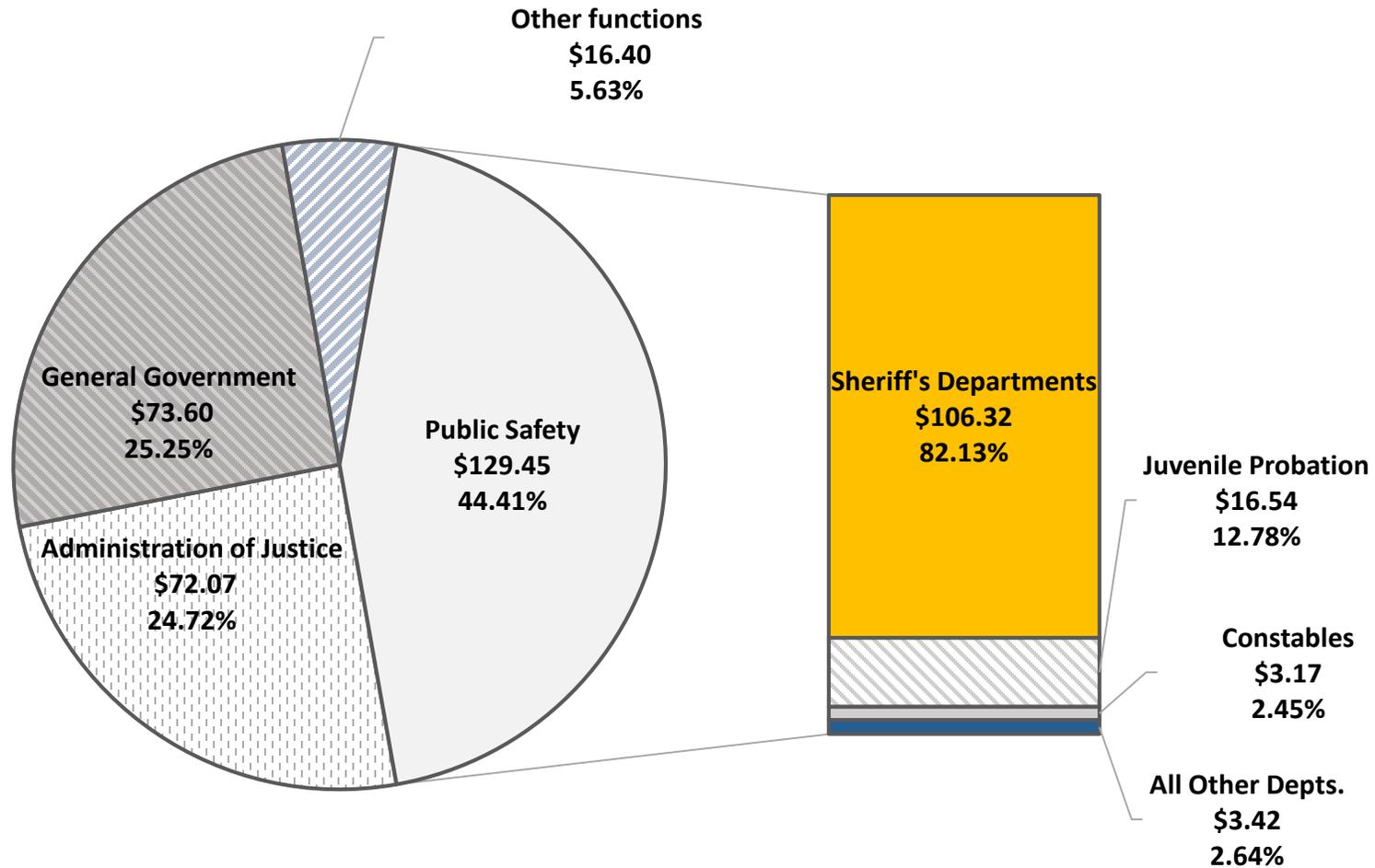
\*FM12-100% of the fiscal year is expired

# Percentage of General Fund Expended YTD Fiscal Year 2020



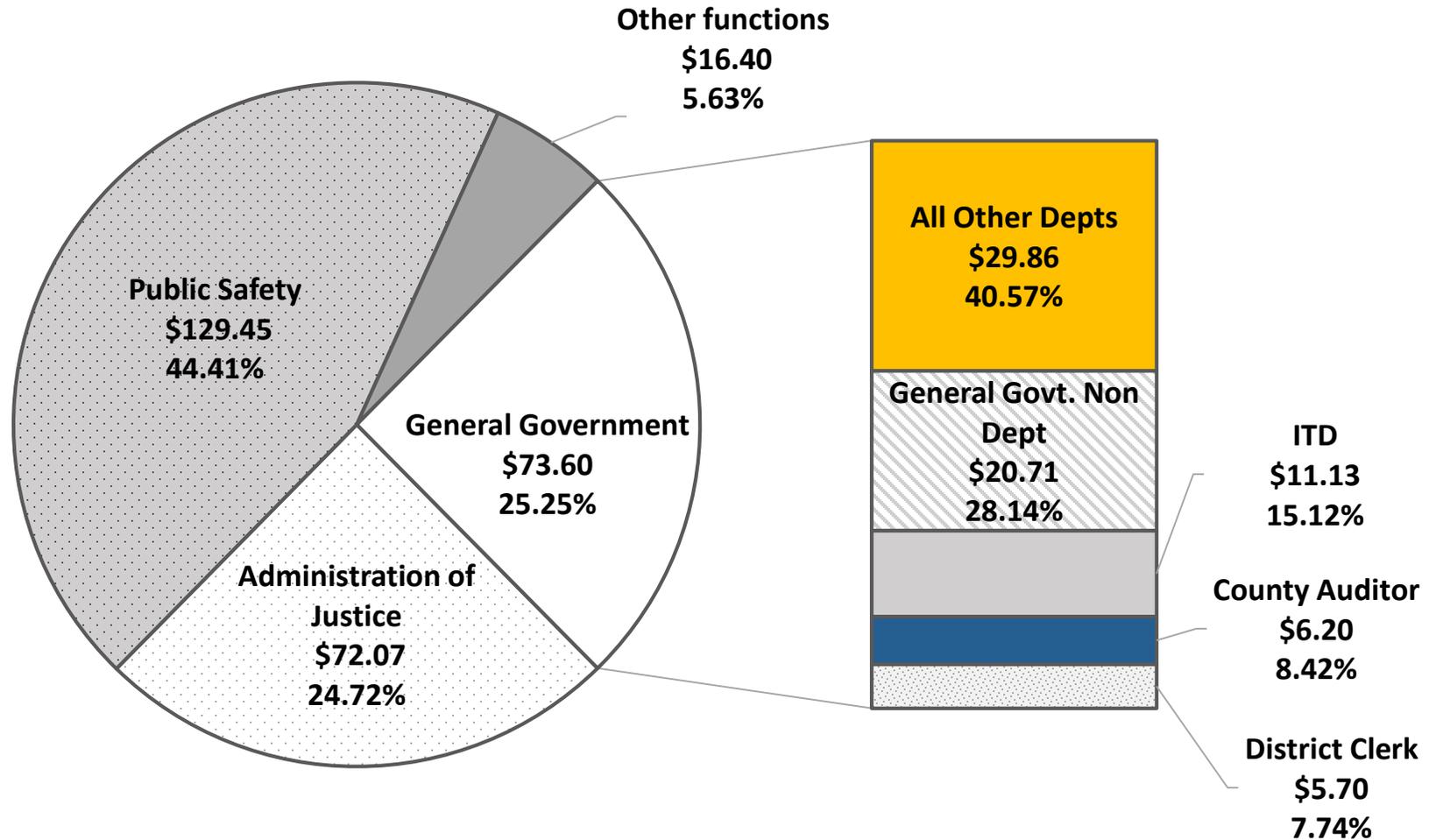
\*(Note the FY2020 Revised Budget in General Fund excludes \$29M for emergencies)  
Amounts are in Millions

# Percentage of Public Safety Departments Expended YTD



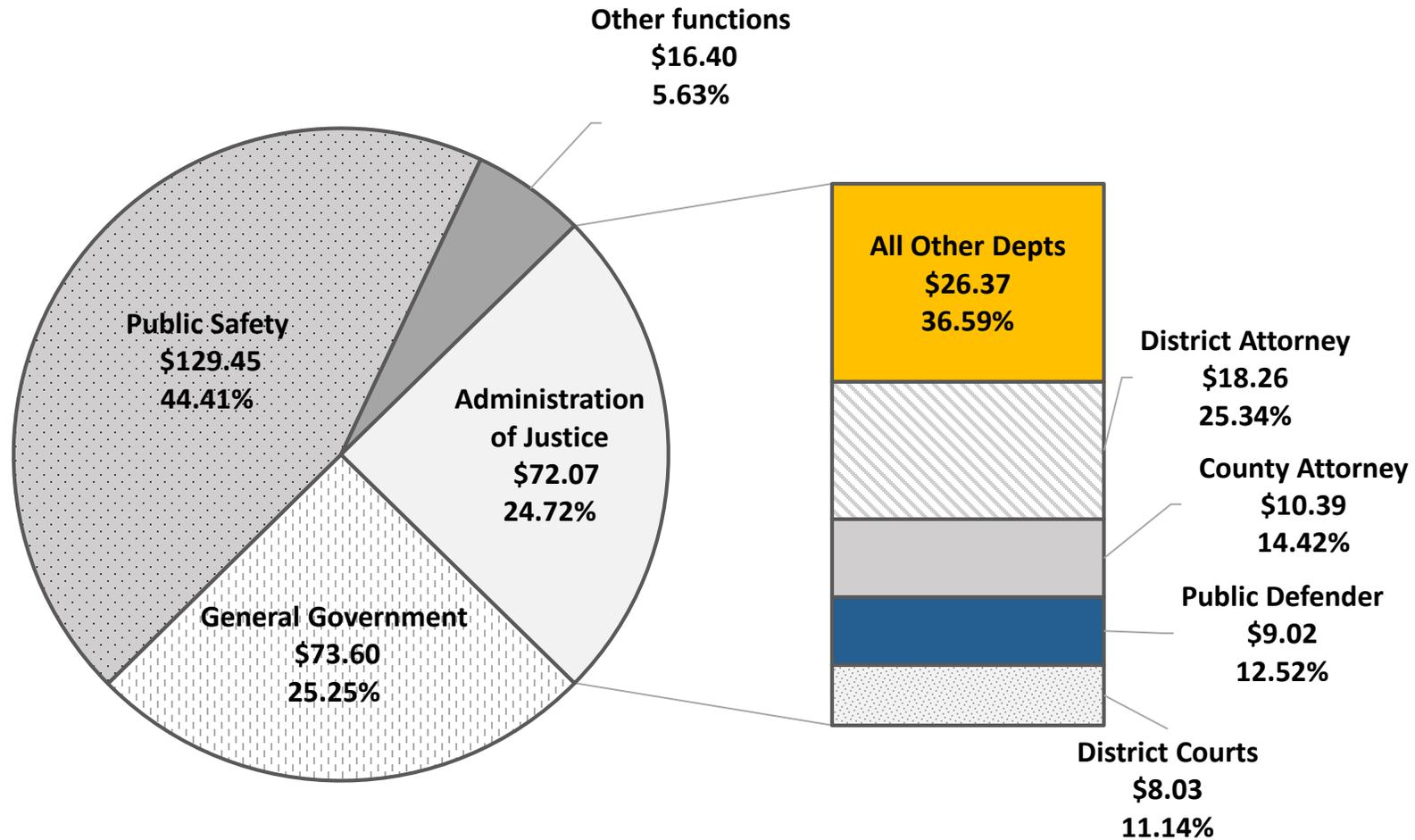
Amounts are in Millions

# Percentage of General Government Departments Expended YTD



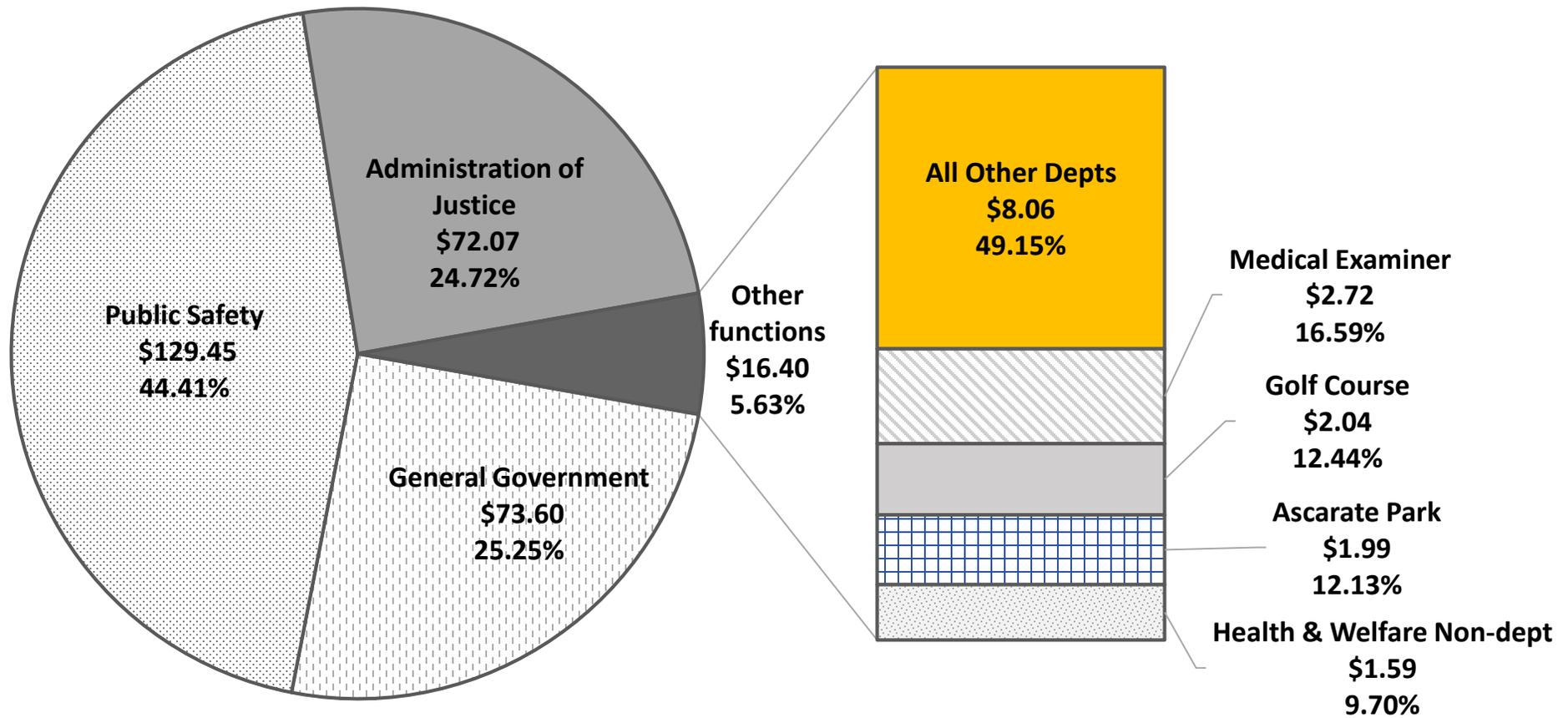
Amounts are in Millions

# Percentage of Administration of Justice Departments Expended YTD



Amounts are in Millions

# Percentage of Other Functions Expended YTD



Amounts are in Millions

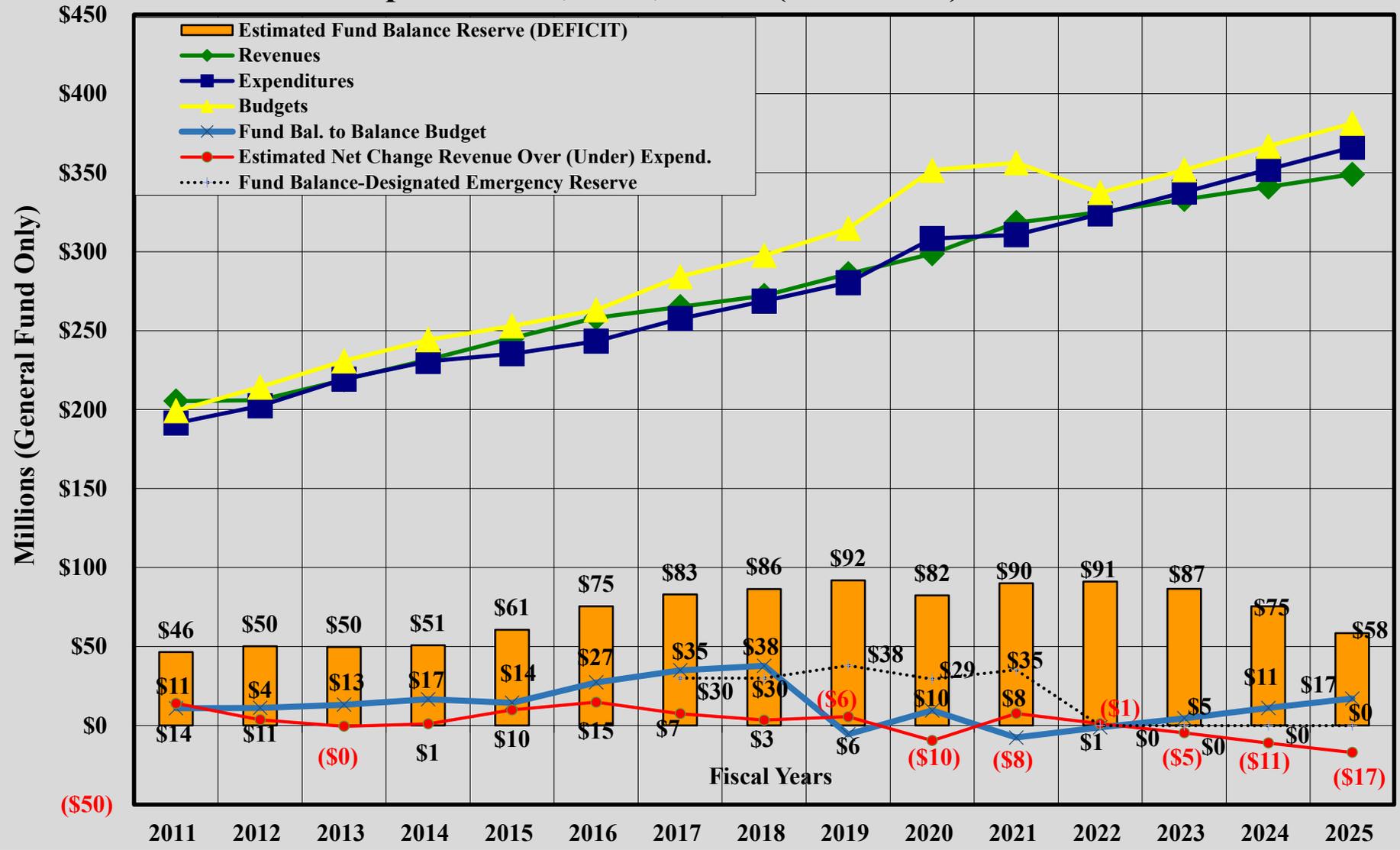
# *Fund Balance*

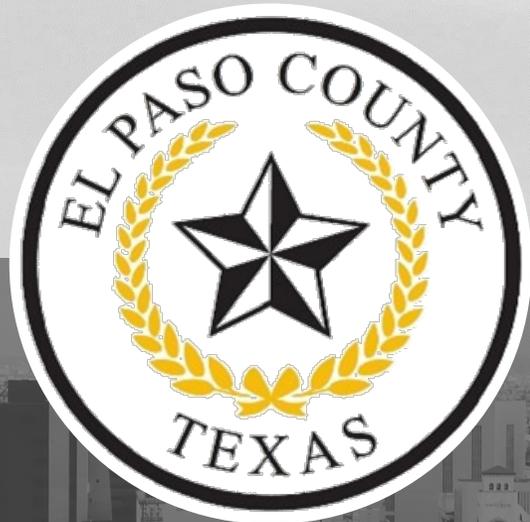


# County Auditor's Financial Forecast

## General Funds Historical and Projected Trends (Includes COVID-19 Impacts)

### As of September 30, 2020, FM12 (Unaudited) Pre-CAFR





*Questions?*

