



UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED
February 28, 2025*

Executive Financial Summary

(amounts rounded to thousands)

	Month to Date (MTD)	Year to Date (YTD)	YTD % of Budget
All Funds			
Revenues	(\$40,763)	(\$365,636)	50.6%
Expenses	68,553	248,240	20.4%
General Fund			
Revenues	(\$35,513)	(\$287,774)	74.9%
Expenses	35,029	147,496	32.5%

* The percentage of expenditure budgets exclude \$21M for emergencies.

* The percentage of revenue budgets exclude \$83M of designated fund balance.

Condensed Financial Report

El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report
for the month ended February 28, 2025
(Amounts rounded to thousands)

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$ 234,806	\$ 473,869	\$ 147,496	\$ 14,080	\$ 312,293
Special Revenue	47,431	76,880	10,019	7,651	59,210
Debt Service	17,628	33,831	20,617	-	13,214
Enterprise	18,498	5,073	1,175	25	3,873
Internal Service (non-budgeted)	21,237	4	16,842	4	-
Agency Funds (non-budgeted)	-	-	2,290	-	-
Total Year to Date (YTD)	\$ 339,600	\$ 589,657	\$ 198,439	\$ 21,760	\$ 388,590
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$ 145,082	\$ 455,285	\$ 322,615	\$ 37,480	\$ 95,191
Grants	-	713,317	467,250	58,179	187,888
Agency EPC-CSCD	-	15,873	6,233	241	9,399
Total Life to Date (LTD)	\$ 145,082	\$ 1,184,475	\$ 796,098	\$ 95,900	\$ 292,477

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

(amounts rounded to thousands)

Revenues	MTD Actuals	YTD Actuals
Agency Fund	(\$6)	(\$20)
Adult Probation	(385)	(4,172)
Capital Projects	(1,504)	(3,730)
General Fund	(35,513)	(287,774)
County Grants	4,370	(3,482)
Debt Service	(1,927)	(34,282)
Enterprise Fund	(347)	(1,259)
Internal Service	(3,282)	(18,443)
Special Revenue	(2,169)	(12,474)
Revenues Total	(\$40,763)	(\$365,636)

Revenue – Property Taxes as of FM5

(amounts rounded to thousands)

Revenue	FY 2024	FY 2025	Inc. / (Dec.) Over Prior Year
Debt Service			
Current	(\$30,916)	(\$33,667)	\$2,751
Subtotal:	(30,916)	(33,667)	2,751
General Fund			
Current	(\$236,572)	(\$241,013)	\$4,441
Delinquent	(1,205)	(1,706)	501
Excess	(57)	(53)	(4)
Penalty and Interest	(504)	(601)	97
General Fund Subtotal:	(238,338)	(243,373)	5,035
Total	(\$269,254)	(\$277,039)	\$7,785

General Fund Revenue by Source YTD as of FM5

(amounts rounded to thousands)

Revenue Source	FY 2024	FY 2025	Inc. / (Dec.) Over Prior Year
PROPERTY TAXES	(\$238,338)	(\$243,373)	\$5,035
SALES AND USE TAX	(25,511)	(26,798)	1,287
S&U TAX-STATE MOTOR VEHICLE	-	-	-
BINGO TAX	(15)	(15)	-
STATE MIXED BEVERAGE TAX	(1,315)	(1,394)	79
VEHICLE INVENTORY TAXES	(52)	(278)	226
LICENSES AND PERMITS	(179)	(134)	(45)
INTERGOVERNMENTAL	(2,861)	(1,675)	(1,186)
CHARGES FOR SERVICES	(9,844)	(7,698)	(2,146)
FINES AND FORFEITS	(1,381)	(1,787)	406
INTEREST	(5,780)	(4,063)	(1,717)
MISCELLANEOUS REVENUE	(257)	(246)	(11)
OTHER FINANCING SOURCES	(1,986)	(313)	(1,673)
Total	(\$287,521)	(\$287,774)	\$253

General Fund Revenue by Source

Budget to Actual YTD as of FM5

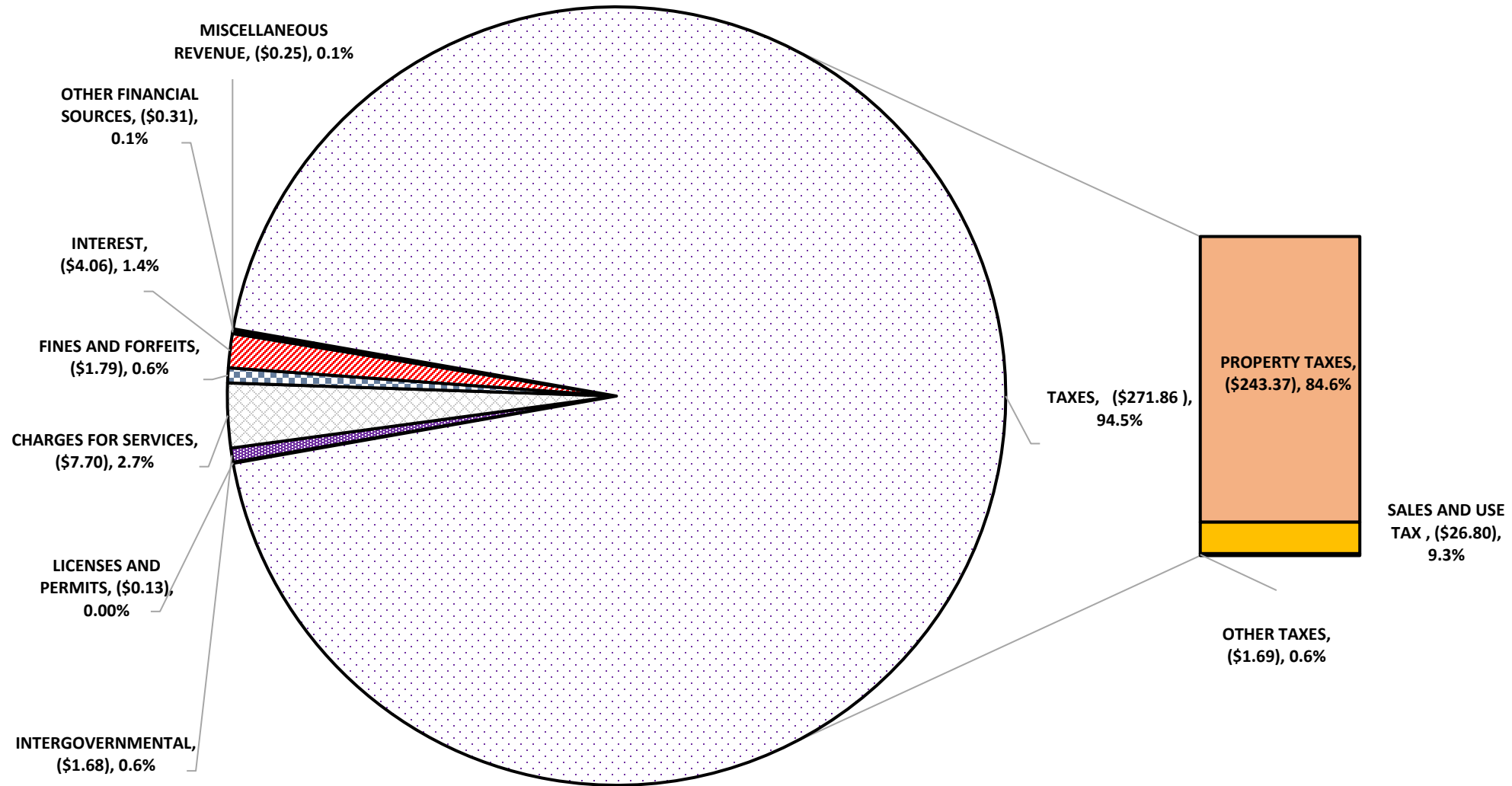
(amounts rounded to thousands)

Revenue by Source	Revised Budget	MTD Actuals	YTD Actuals	YTD % of Budget
PROPERTY TAXES	(\$253,451)	(\$22,716)	(\$243,373)	96.0%
SALES AND USE TAX	(74,281)	(8,409)	(26,798)	36.1%
S&U TAX-STATE MOTOR VEHICLE	(7,531)	-	-	0.0%
BINGO TAX	(36)	-	(15)	42.1%
STATE MIXED BEVERAGE TAX	(4,053)	(413)	(1,394)	34.4%
VEHICLE INVENTORY TAX	(59)	(278)	(278)	473.1%
LICENSES AND PERMITS	(374)	(29)	(134)	35.9%
INTERGOVERNMENTAL	(5,796)	(390)	(1,675)	28.9%
CHARGES FOR SERVICES	(20,771)	(1,706)	(7,698)	37.1%
FINES AND FORFEITS	(3,897)	(414)	(1,787)	45.9%
INTEREST	(11,422)	(1,014)	(4,063)	35.6%
MISCELLANEOUS REVENUE	(578)	(53)	(246)	42.6%
OTHER FINANCIAL SOURCES	(1,829)	(91)	(313)	17.1%
Total	(\$384,078)	(\$35,513)	(\$287,774)	74.9%

FM5 – 41.7% of the fiscal year is expired. The percentage of revenue budgets exclude \$83M of designated fund balance.

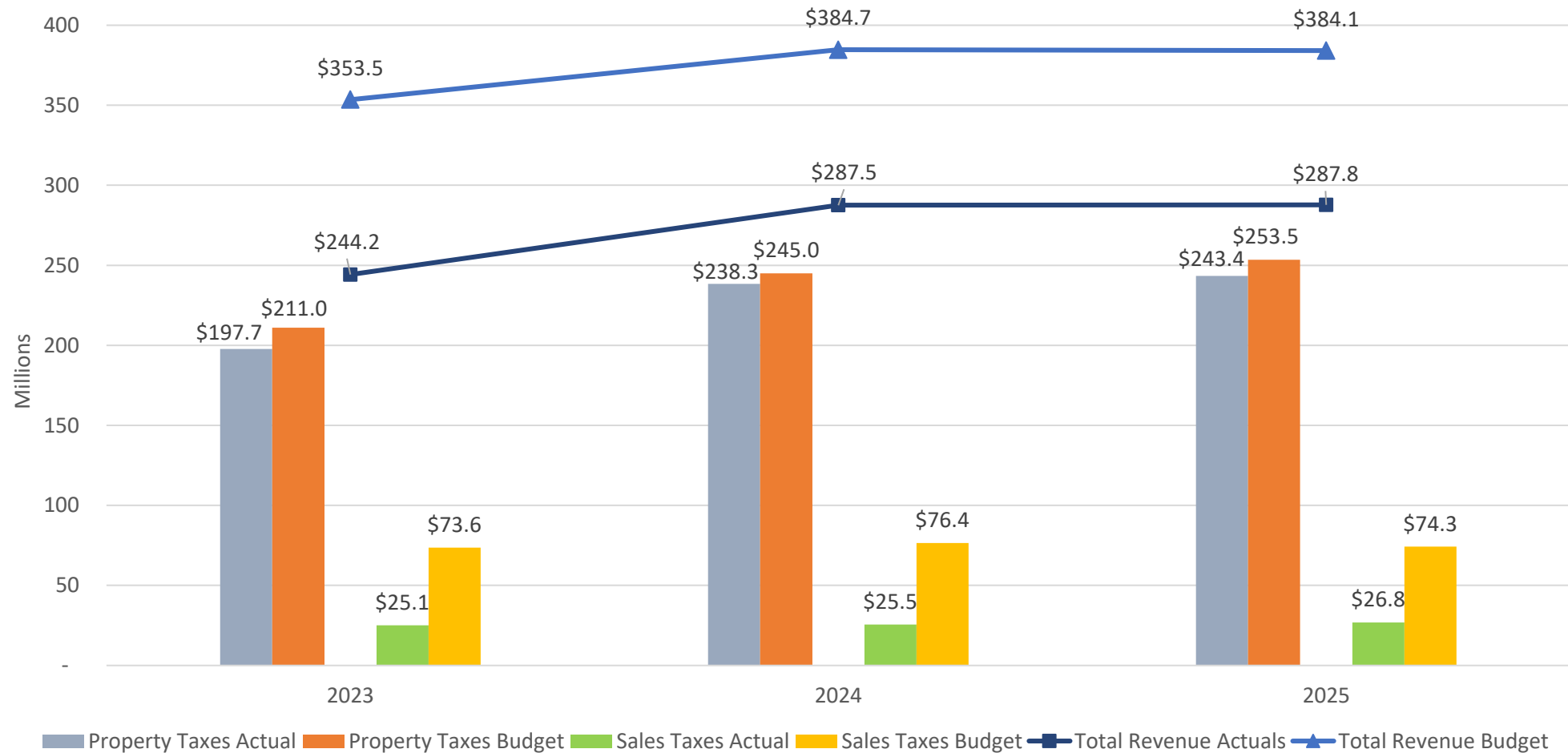
General Fund Revenue by Source YTD as of FM5

(amounts rounded to millions)



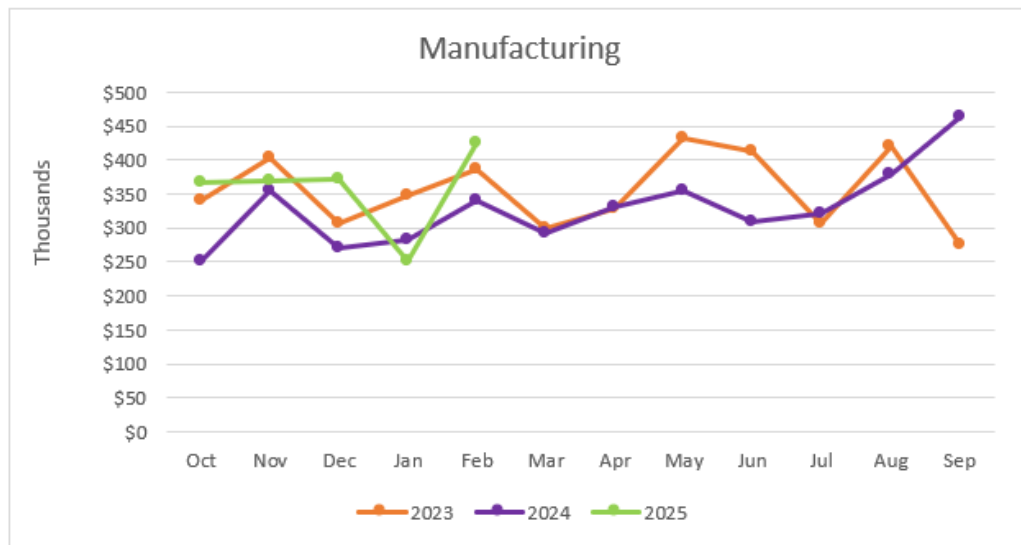
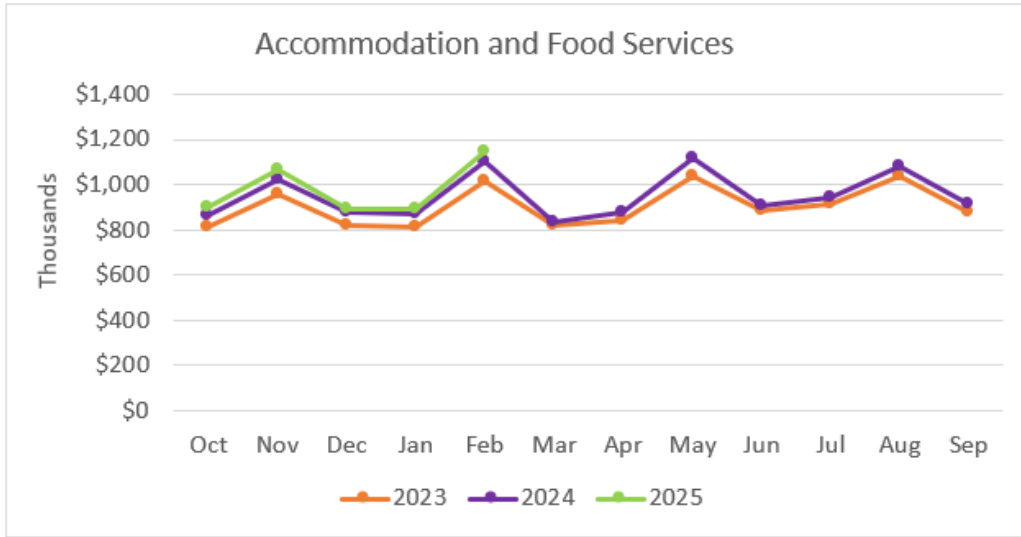
3 Year Budget –General Fund Actual Revenue Comparison

(amounts rounded to millions)



*The percentage of revenue budgets exclude designated fund balances.

Sales and Use Tax



Expenditures



Expenditure Summary by Fund Type

(amounts rounded to thousands)

Expenditures	MTD Actuals	YTD Actuals
Adult Probation	\$1,171	\$5,309
Capital Projects	2,710	10,455
General Fund	35,029	147,496
County Grants	6,313	36,505
Debt Service	17,899	20,616
Enterprise Fund	432	1,233
Internal Service	2,930	16,842
Special Revenue	2,069	9,784
Expenditures Total	\$68,553	\$248,240

General Fund Expenditures by Function

(amounts rounded to thousands)

Function Description	Revised Budget	Period Actuals	YTD Actuals	YTD % of Budget
General Government	\$154,636	\$9,068	\$38,392	24.8%
Administration of Justice	99,233	7,630	35,911	36.2%
Public Safety	162,585	16,818	64,296	39.5%
Health and Welfare	13,179	579	4,331	32.9%
Community Services	803	37	163	20.3%
Resource Development	8,255	158	990	12.0%
Culture and Recreation	10,786	597	2,917	27.0%
Public Works	3,793	142	496	13.1%
Total	\$453,270	\$35,029	\$147,496	32.5%

*FM5-41.7% of the fiscal year has expired

* Budget excludes \$20.6M for emergencies

General Fund Expenditures by Category

(amounts rounded to thousands)

Expenditures	FY 2024	FY 2025	Inc. /(Dec.) Over Prior Year	% Change
Personnel	\$107,665	\$110,860	\$3,195	3.0%
Operating	31,460	32,163	703	2.2%
Capital Outlay	4,096	397	(3,699)	(90.3%)
Transfer Out	4,708	4,075	(633)	(13.4%)
Total	\$147,929	\$147,495	(\$434)	(0.3%)

General Fund Expenditure Comparison

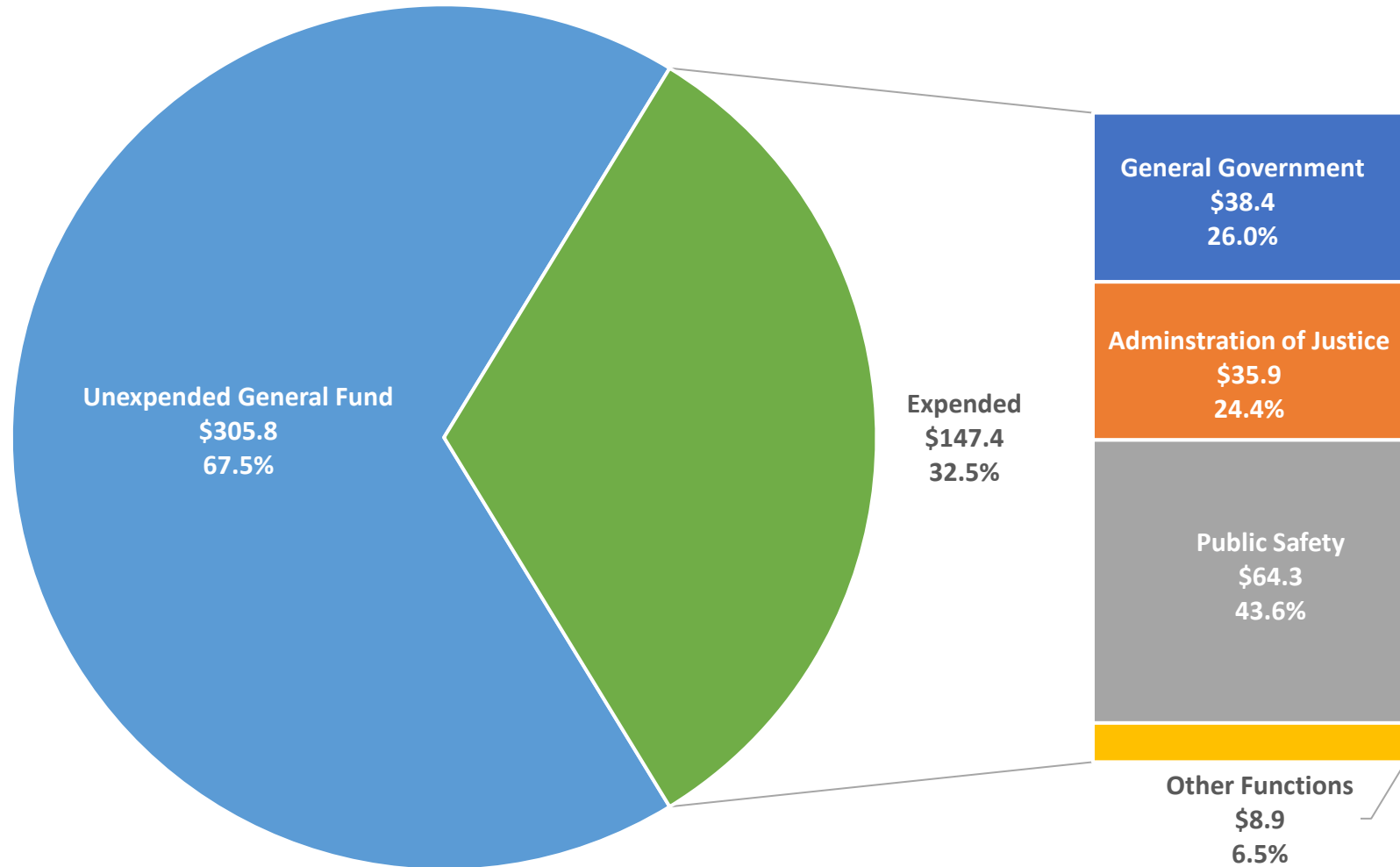
(amounts rounded to thousands)

Function	FY 2024	FY 2025	Inc. / (Dec.) Over Prior Year	% Change
General Government	\$43,100	\$38,393	(\$4,707)	(10.9%)
Adminstration of Justice	34,746	35,911	1,165	3.4%
Public Safety	60,717	64,296	3,579	5.9%
Health and Welfare	4,395	4,331	(64)	(1.4%)
Community Services	194	163	(31)	(16.2%)
Resource Development	509	989	480	94.2%
Culture and Recreation	3,223	2,917	(306)	(9.5%)
Public Works	1,046	496	(550)	(52.6%)
Total	\$147,930	\$147,496	(\$434)	(0.3%)

Percentage of General Fund Expended YTD

Fiscal Year 2025

(amounts rounded to millions)

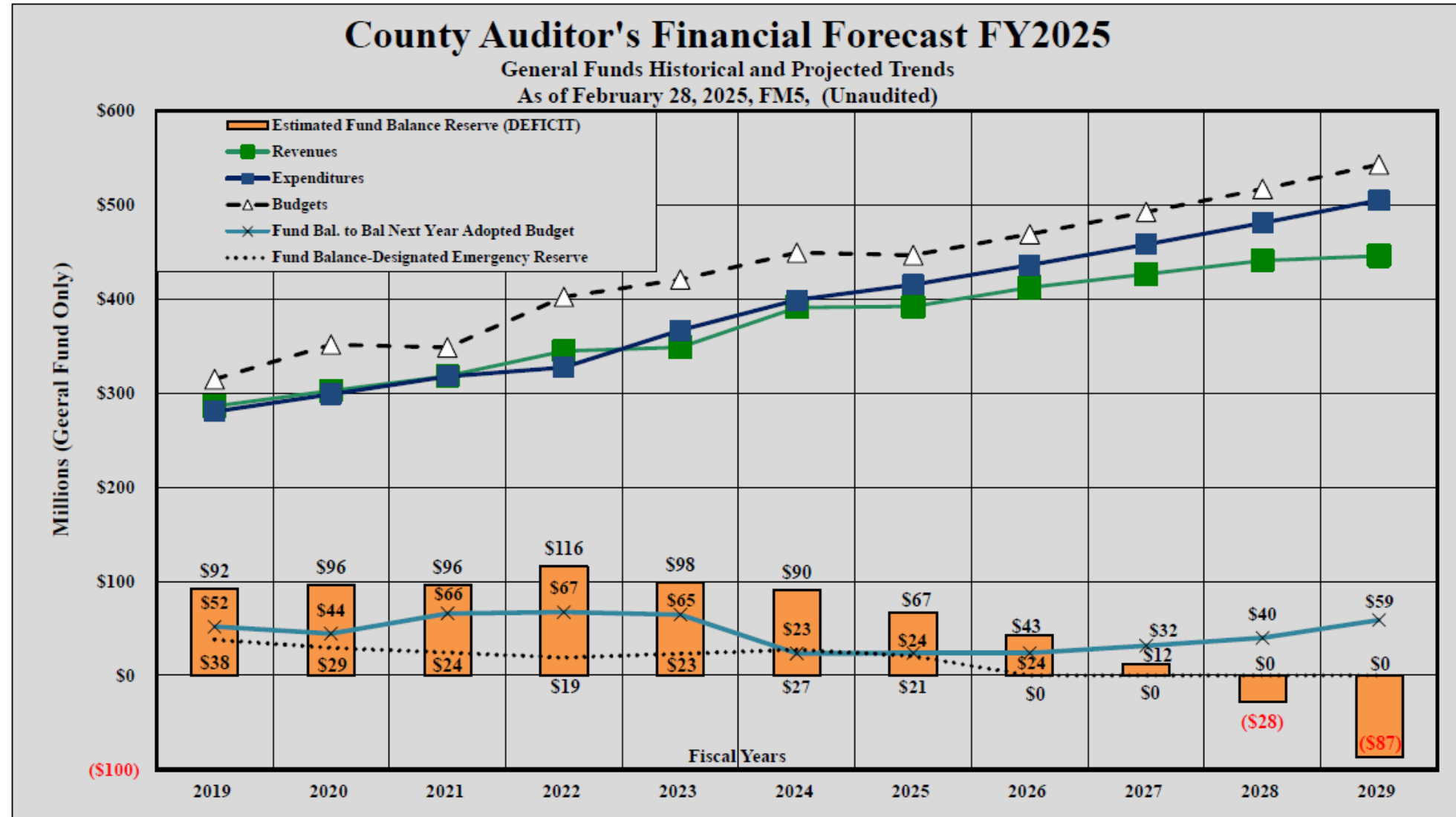


***Note: Budget excludes \$21M for emergencies**

Fund Balance



Fund Balance



County of El Paso, Texas Interim Financial Reports

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Questions?

