



# UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED  
January 31, 2025*

# Executive Financial Summary

(amounts shown in thousands)

	Month to Date (MTD)	Year to Date (YTD)	YTD % of Budget
<b>All Funds</b>			
Revenues	(\$117,839)	(\$324,873)	45.0%
Expenses	53,161	179,687	14.8%
<b>General Fund</b>			
Revenues	(\$94,635)	(\$252,260)	65.7%
Expenses	28,753	112,466	24.8%

\* 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 January 31, 2025**  
 (Amounts shown in thousands)

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$ 169,880	\$ 474,220	\$ 112,466	\$ 14,633	\$ 347,121
Special Revenue	45,263	76,994	7,950	6,044	63,000
Debt Service	21,674	33,831	2,718	-	31,113
Enterprise	18,737	5,073	801	28	4,244
Internal Service (non-budgeted)	22,815	4	13,912	4	-
Agency Funds (non-budgeted)	-	-	2,290	-	-
<b>Total Year to Date (YTD)</b>	<b>\$ 278,369</b>	<b>\$ 590,122</b>	<b>\$ 140,137</b>	<b>\$ 20,709</b>	<b>\$ 445,478</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$ 150,367	\$ 455,218	\$ 320,627	\$ 38,026	\$ 96,565
Grants	74,955	712,664	458,466	62,649	191,549
Agency EPC-CSCD	-	15,873	5,062	270	10,541
<b>Total Life to Date (LTD)</b>	<b>\$ 225,322</b>	<b>\$ 1,183,755</b>	<b>\$ 784,155</b>	<b>\$ 100,945</b>	<b>\$ 298,655</b>

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 shown in thousands)

Revenues	MTD Actuals	YTD Actuals
Agency Fund	(6)	(14)
Adult Probation	(277)	(3,788)
Capital Projects	(587)	(2,226)
<b>General Fund</b>	<b>(94,635)</b>	<b>(252,260)</b>
County Grants	(2,094)	(7,852)
Debt Service	(12,201)	(32,355)
Enterprise Fund	(600)	(912)
Internal Service	(3,904)	(15,160)
Special Revenue	(3,535)	(10,306)
<b>Revenues Total</b>	<b>(117,839)</b>	<b>(324,873)</b>

# Revenue – Property Taxes as of FM4

(amounts shown in thousands)

Revenue	FY 2024	FY 2025	Inc. / (Dec.) Over Prior Year
<b>Debt Service</b>			
Current	(\$30,085)	(\$31,835)	\$1,750
<b>Subtotal:</b>	<b>(\$30,085)</b>	<b>(\$31,835)</b>	<b>\$1,750</b>
<b>General Fund</b>			
Current	(\$217,343)	(\$218,608)	\$1,265
Delinquent	(\$1,044)	(\$1,491)	\$447
Excess	(\$21)	(\$53)	\$32
Penalty and Interest	(\$413)	(\$504)	\$91
<b>General Fund Subtotal:</b>	<b>(\$218,821)</b>	<b>(\$220,656)</b>	<b>\$1,835</b>
<b>Total</b>	<b>(\$248,906)</b>	<b>(\$252,491)</b>	<b>\$3,585</b>

# General Fund Revenue by Source YTD as of FM4

(amounts shown in thousands)

Revenue Source	FY 2024	FY 2025	Inc. / (Dec.) Over Prior Year
PROPERTY TAXES	(\$218,821)	(\$220,656)	\$1,835
SALES AND USE TAX	(18,123)	(18,389)	\$266
S&U TAX-STATE MOTOR VEHICLE	-	-	-
BINGO TAX	(15)	(15)	-
STATE MIXED BEVERAGE TAX	(936)	(981)	45
VEHICLE INVENTORY TAXES	-	-	-
LICENSES AND PERMITS	(154)	(105)	(49)
INTERGOVERNMENTAL	(1,269)	(1,285)	16
CHARGES FOR SERVICES	(7,723)	(5,992)	(1,731)
FINES AND FORFEITS	(1,031)	(1,373)	342
INTEREST	(4,225)	(3,049)	(1,176)
MISCELLANEOUS REVENUE	(162)	(193)	31
OTHER FINANCING SOURCES	(1,915)	(222)	(1,693)
<b>Total</b>	<b>(254,374)</b>	<b>(252,260)</b>	<b>(2,114)</b>



# General Fund Revenue by Source

## Budget to Actual YTD as of FM4

(amounts shown in thousands)

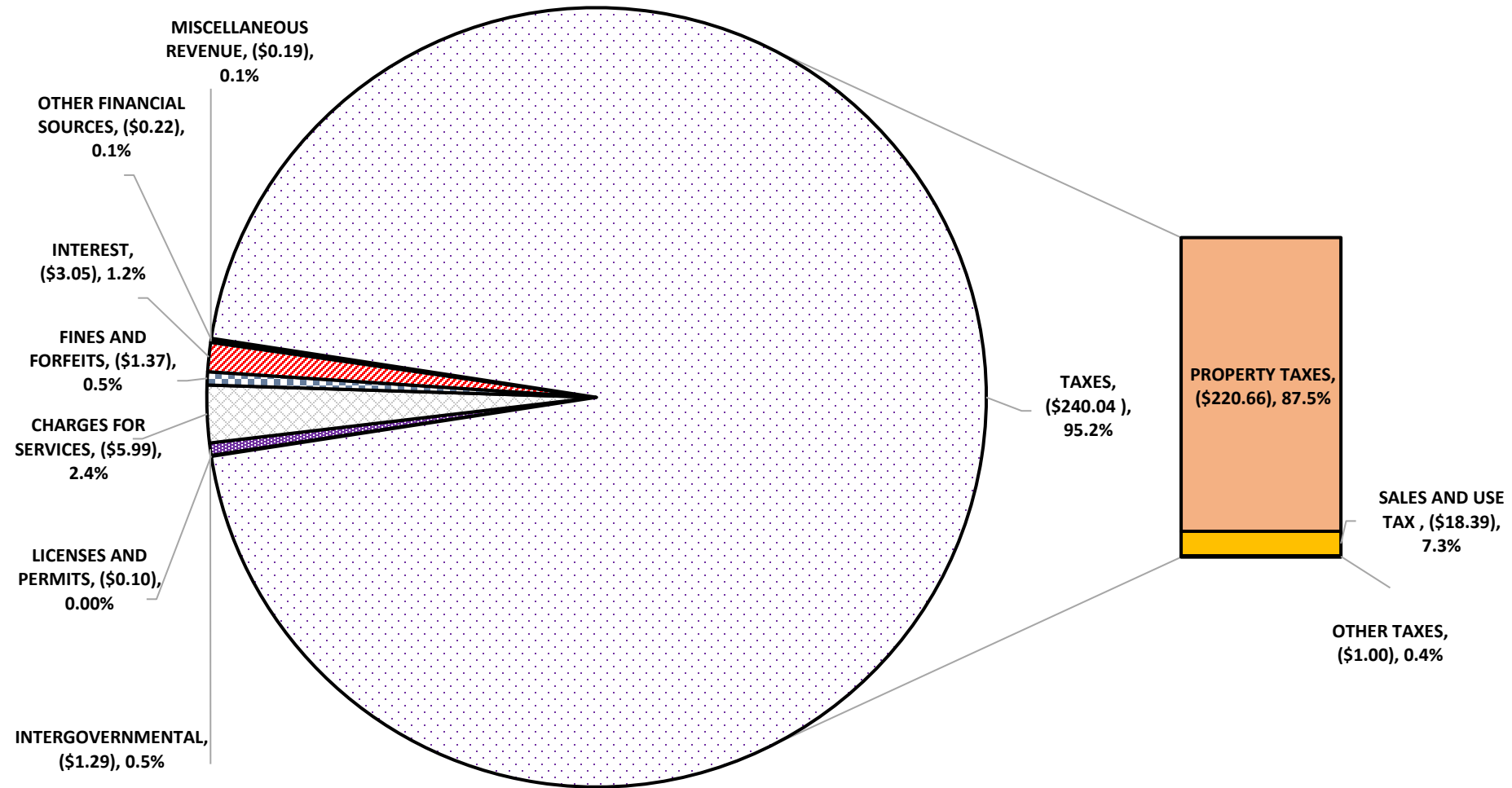
Revenue by Source	Revised Budget	MTD Actuals	YTD Actuals	YTD % of Budget
PROPERTY TAXES	(\$253,451)	(\$83,937)	(\$220,656)	87.1%
SALES AND USE TAX	(74,281)	(\$6,237)	(18,389)	24.8%
S&U TAX-STATE MOTOR VEHICLE	(7,531)	\$0	-	0.0%
BINGO TAX	(36)	(\$8)	(15)	42.1%
STATE MIXED BEVERAGE TAX	(4,053)	(\$328)	(981)	24.2%
VEHICLE INVENTORY TAX	(59)	\$0	-	0.0%
LICENSES AND PERMITS	(374)	(\$46)	(105)	28.0%
INTERGOVERNMENTAL	(5,796)	(\$407)	(1,285)	22.2%
CHARGES FOR SERVICES	(20,771)	(\$2,073)	(5,992)	28.8%
FINES AND FORFEITS	(3,897)	(\$413)	(1,373)	35.2%
INTEREST	(11,422)	(\$1,024)	(3,049)	26.7%
MISCELLANEOUS REVENUE	(578)	(\$90)	(193)	33.4%
OTHER FINANCIAL SOURCES	(1,829)	(\$71)	(222)	12.2%
<b>Total</b>	<b>(\$384,078)</b>	<b>(\$94,635)</b>	<b>(\$252,260)</b>	<b>65.7%</b>

FM4 – 33.3% of the fiscal year is expired. The percentage of revenue budgets exclude \$83M of designated fund balance.



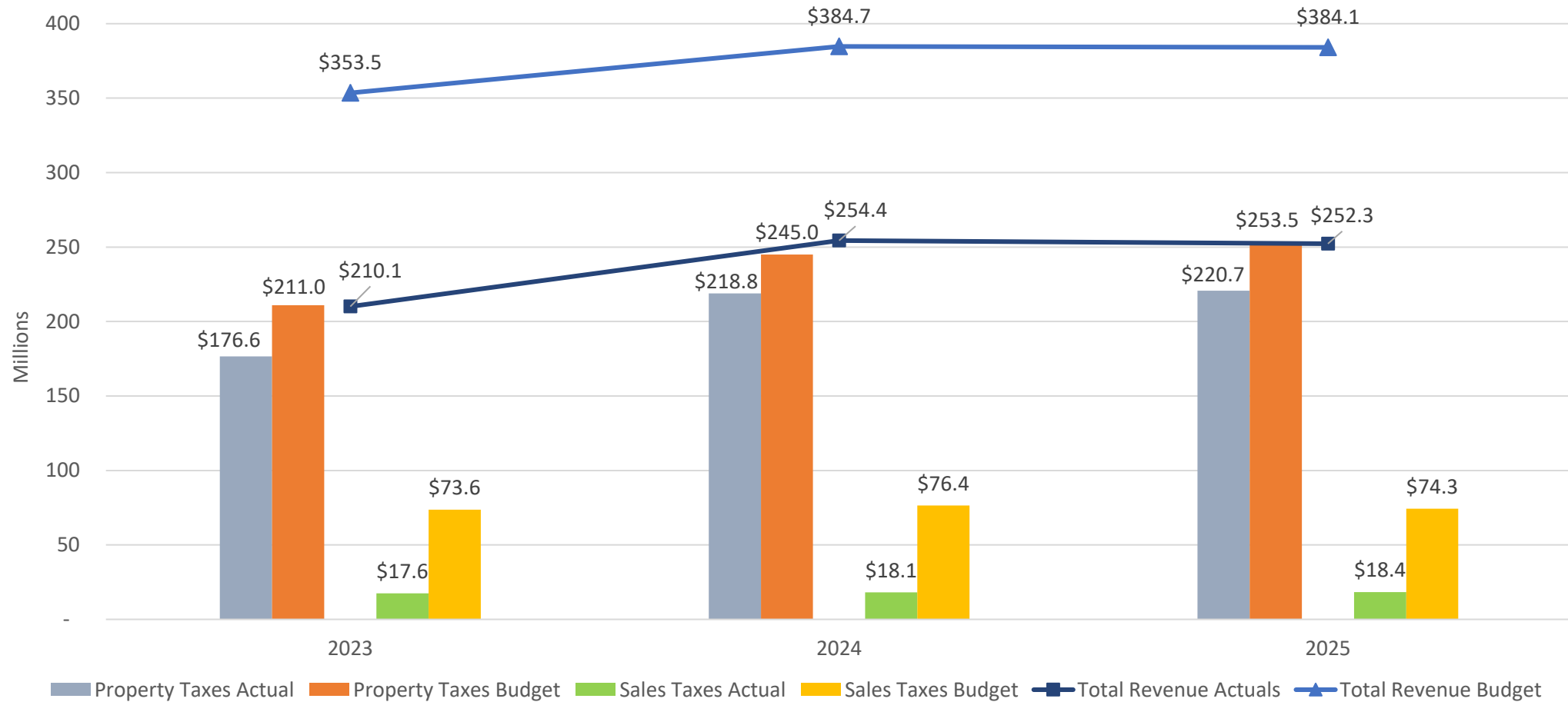
# General Fund Revenue by Source YTD as of FM4

(amounts shown in millions)



# 3 Year Budget –General Fund Actual Revenue Comparison

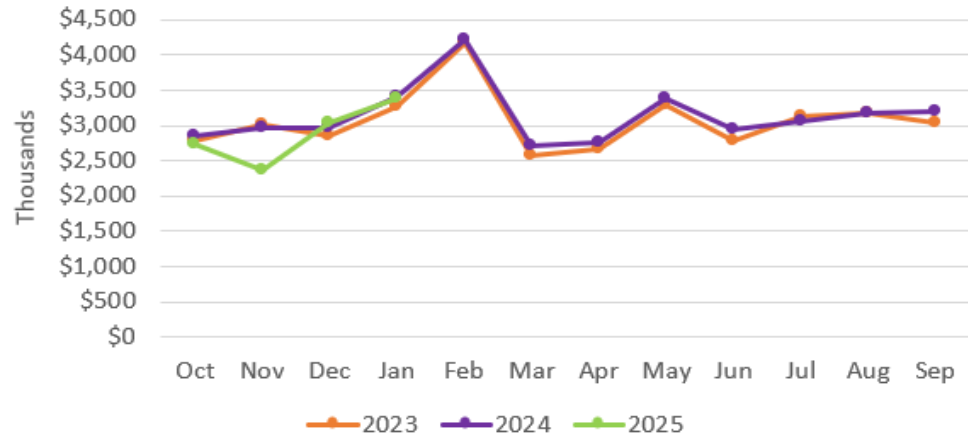
(amounts shown in millions)



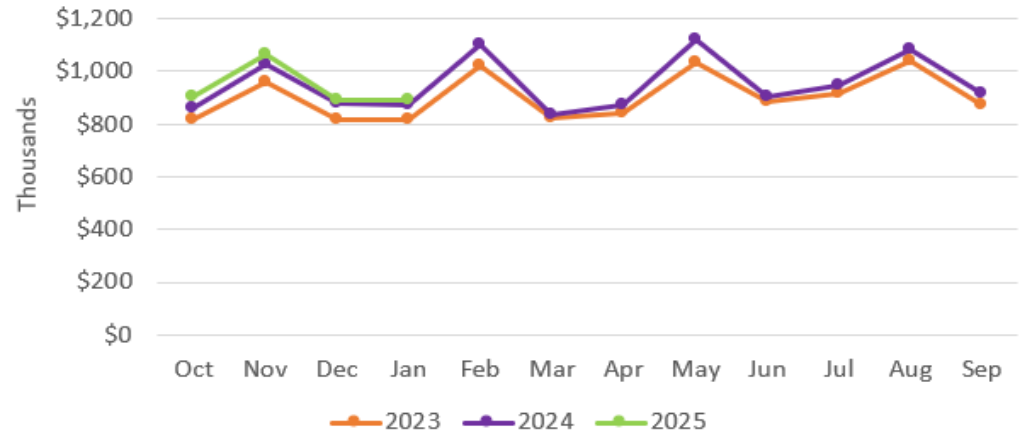
\*The percentage of revenue budgets exclude designated fund balances.

# Sales and Use Tax

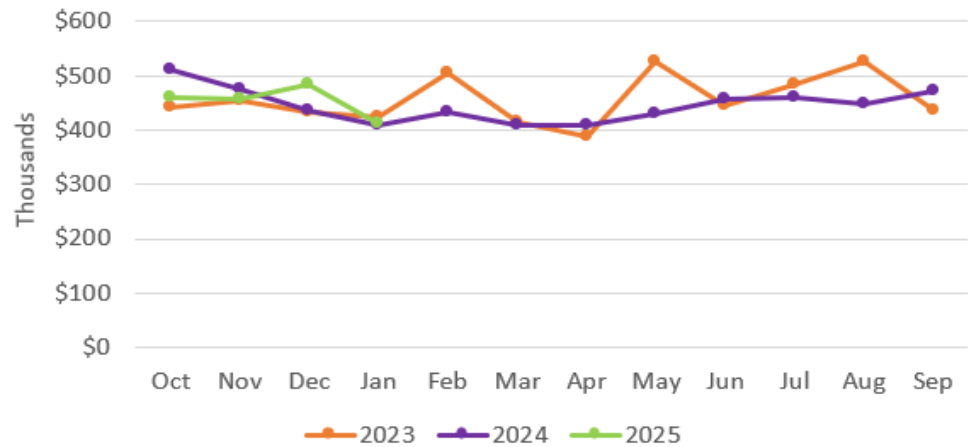
## Retail Trade



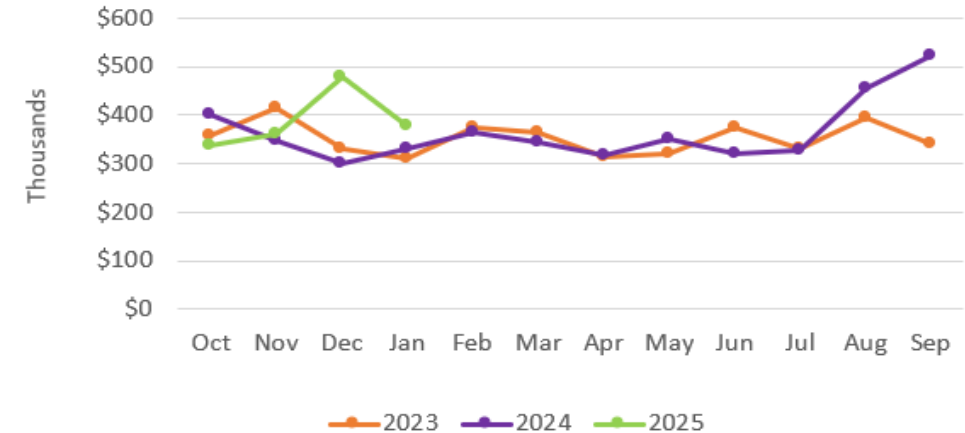
## Accommodation and Food Services



## Wholesale Trade



## Information



# *Expenditures*





# *Expenditure Summary by Fund Type*

*(amounts shown in thousands)*

Expenditures	MTD Actuals	YTD Actuals
Adult Probation	\$1,005	\$4,137
Capital Projects	4,222	7,745
<b>General Fund</b>	<b>28,753</b>	<b>112,466</b>
County Grants	9,962	30,193
Debt Service	275	2,718
Enterprise Fund	432	801
Internal Service	6,386	13,912
Special Revenue	2,126	7,715
<b>Expenditures Total</b>	<b>\$53,161</b>	<b>\$179,687</b>

# General Fund Expenditures by Function

(amounts shown in thousands)

Function Description	Revised Budget	Period Actuals	YTD Actuals	YTD % of Budget
General Government	\$155,798	\$7,896	\$29,324	18.8%
Administration of Justice	\$99,205	7,333	28,281	28.5%
Public Safety	\$161,451	11,918	47,477	29.4%
Health and Welfare	\$13,180	636	3,752	28.5%
Community Services	\$804	35	126	15.6%
Resource Development	\$8,304	159	832	10.0%
Culture and Recreation	\$10,786	629	2,320	21.5%
Public Works	\$4,093	147	354	8.6%
<b>Total</b>	<b>\$453,621</b>	<b>\$28,753</b>	<b>\$112,466</b>	<b>24.8%</b>

\*FM3-25% of the fiscal year has expired

\* Budget excludes \$20.6M for emergencies

# General Fund Expenditures by Category

(amounts shown in thousands)

Expenditures	FY 2024	FY 2025	Inc. /(Dec.) Over Prior Year	% Change
Personnel	\$85,845	\$87,655	\$1,809	2.1%
Operating	26,450	22,589	(3,861)	(14.6%)
Capital Outlay	3,664	348	(3,316)	(90.5%)
Transfer Out	4,708	1,875	(2,834)	(60.2%)
<b>Total</b>	<b>\$120,667</b>	<b>\$112,466</b>	<b>(\$8,201)</b>	<b>(6.8%)</b>

# General Fund Expenditure Comparison

(amounts shown in thousands)

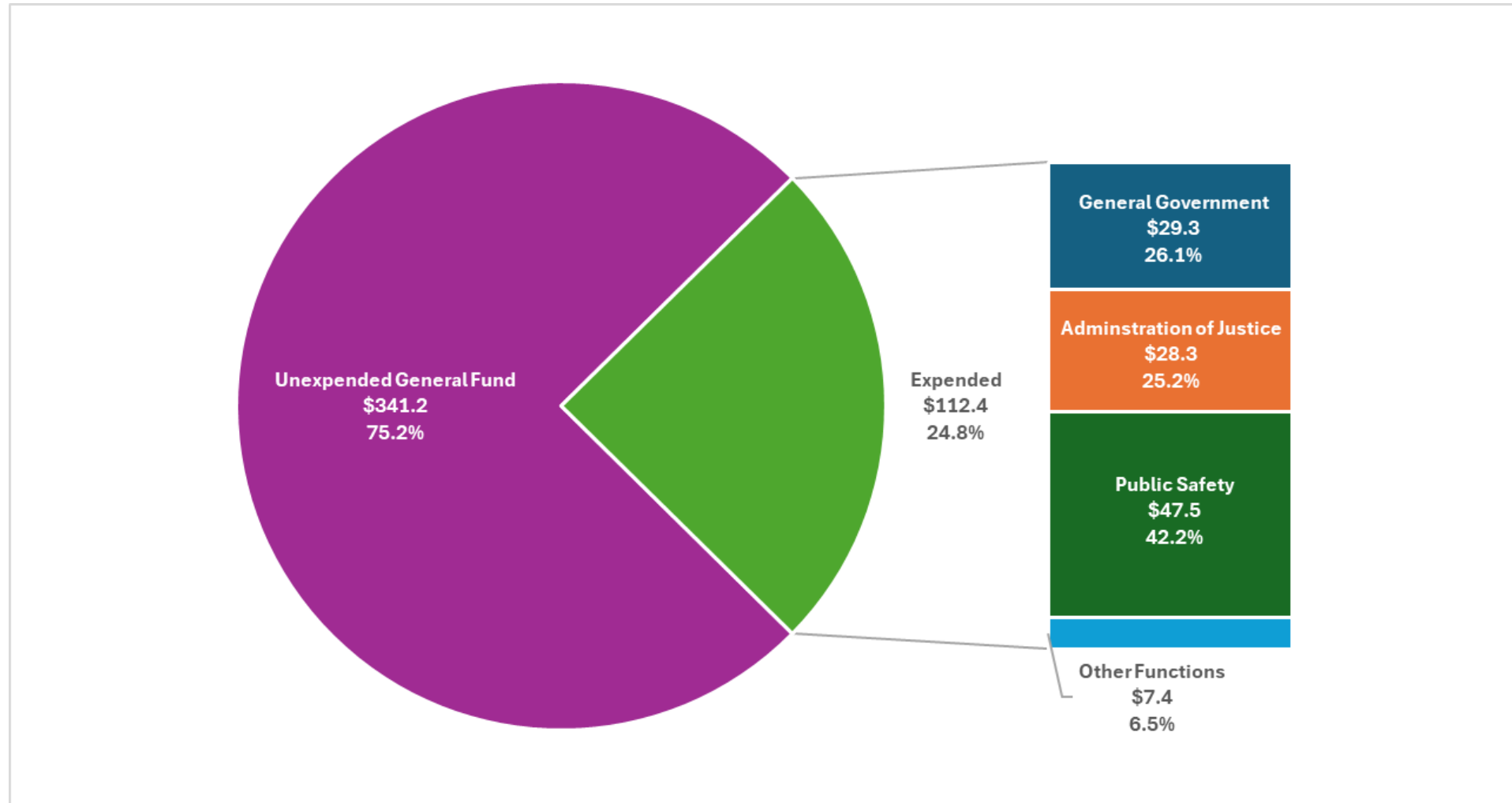
Function	FY 2024	FY 2025	Inc. / (Dec.) Over Prior Year	% Change
General Government	\$37,164	\$29,324	(\$7,840)	(21.1%)
Adminstration of Justice	\$27,867	\$28,281	\$414	1.5%
Public Safety	\$48,168	\$47,477	(\$690)	(1.4%)
Health and Welfare	\$3,775	\$3,752	(\$23)	(0.6%)
Community Services	\$159	\$126	(\$33)	(21.0%)
Resource Development	\$397	\$832	\$435	109.6%
Culture and Recreation	\$2,620	\$2,319	(\$300)	(11.5%)
Public Works	\$517	\$354	(\$163)	(31.6%)
<b>Total</b>	<b>\$120,667</b>	<b>\$112,466</b>	<b>(\$8,201)</b>	<b>(6.8%)</b>



# Percentage of General Fund Expended YTD

## Fiscal Year 2025

(amounts shown in millions)

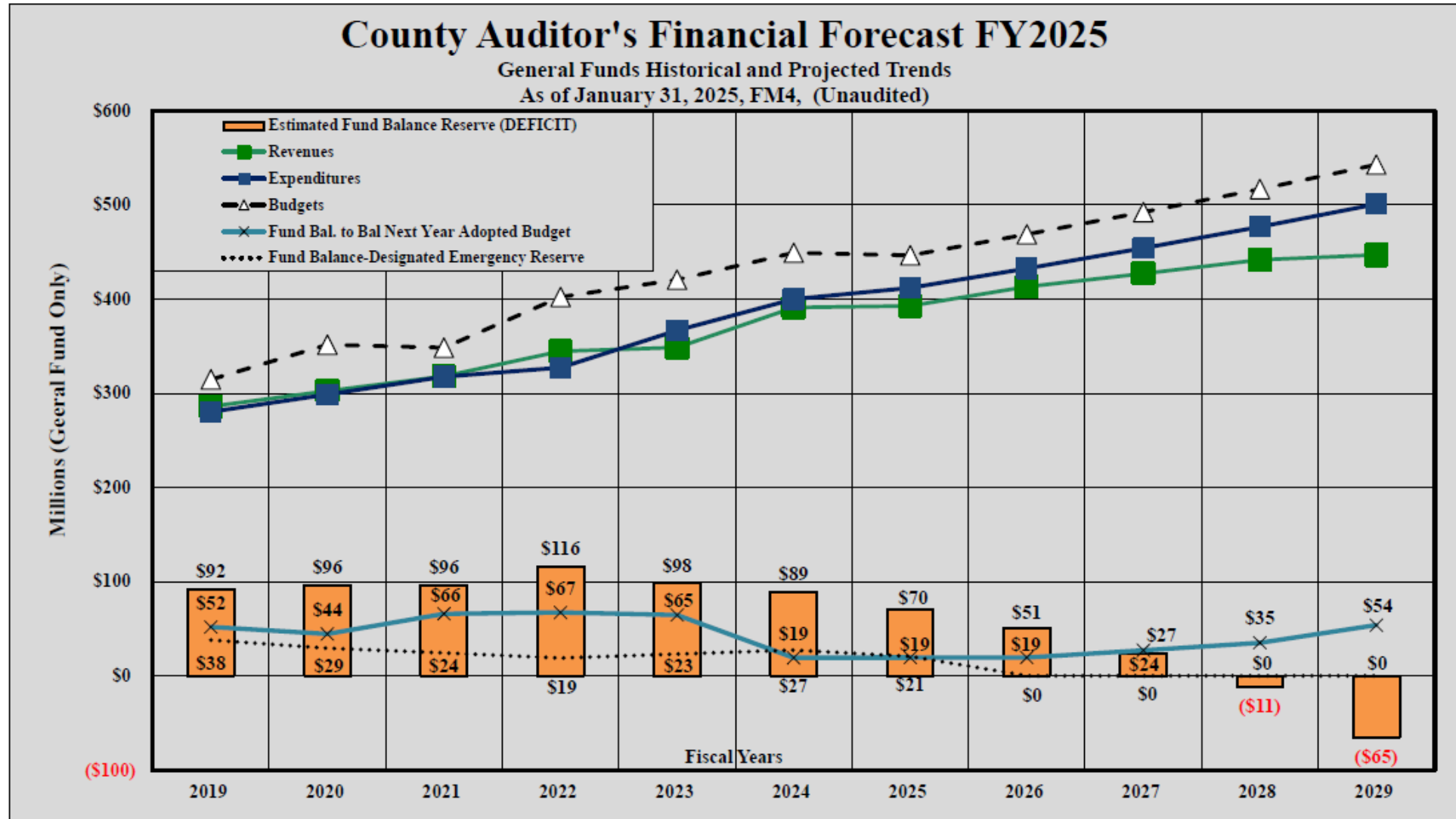


**\*Note: Budget excludes \$21M for emergencies**

# *Fund Balance*



# Fund Balance



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

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*Questions?*

