



UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED
Dec.31, 2025*

Executive Financial Summary

(amounts rounded to thousands)*

	Month to Date (MTD)	Year to Date (YTD)	YTD % of Budget
All Funds			
Revenues	(\$181,408)	(\$253,346)	28.9%
Expenses	40,724	115,566	9.1%
General Fund			
Revenues	(\$148,504)	(\$165,835)	39.9%
Expenses	29,084	81,907	17.9%

The percentage of expenditure budgets exclude \$46.5M for emergencies.
 The percentage of revenue budgets exclude \$79.9M of designated fund balance.

*Rounding may cause minor total discrepancies.

Condensed Financial Report

**El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report
for the month ended December 31, 2025
(Amounts rounded to thousands)**

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$ 188,035	\$ 503,192	\$ 81,907	\$ 20,794	\$ 400,491
Special Revenue	60,456	93,164	5,374	12,274	75,516
Debt Service	28,555	46,480	-	-	46,480
Enterprise	18,124	6,043	519	92	5,432
Internal Service (non-budgeted)	25,574	-	8,457	-	-
Agency Funds (non-budgeted)	-	-	2,290	-	-
Total Year to Date (YTD)	\$ 320,744	\$ 648,879	\$ 98,547	\$ 33,160	\$ 527,919
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$ 188,949	\$ 974,873	\$ 459,745	\$ 31,756	\$ 483,372
Grants	46,611	967,678	542,533	41,871	383,274
Agency EPC-CSCD	-	298,190	259,758	395	38,037
Total Life to Date (LTD)	\$ 235,560	\$ 2,240,741	\$ 1,262,036	\$ 74,022	\$ 904,683

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)*

	MTD Actuals	YTD Actuals
Agency Fund	(7)	(19)
Adult Probation	(3,457)	(4,088)
Capital Projects	(624)	(1,754)
General Fund	(148,504)	(165,835)
County Grants	(1,101)	(39,082)
Debt Service	(23,687)	(25,582)
Enterprise Fund	(300)	(647)
Internal Service	(1,008)	(6,878)
Special Revenue	(2,719)	(9,462)
Revenues Total	(\$181,408)	(\$253,346)

*Rounding may cause minor total discrepancies.

Revenue – Property Taxes as of FMO3

(amounts rounded to thousands)*

Revenue	FY 2025	FY 2026	Inc. / (Dec.) Over Prior Year
Debt Service			
Current	(\$19,724)	(\$25,546)	\$5,822
Subtotal:	(19,724)	(25,546)	5,822
General Fund			
Current	(\$135,108)	(\$147,458)	\$12,350
Delinquent	(1,570)	(584)	(986)
Excess	(42)	(19)	(23)
Penalty and Interest	-	(359)	359
Undistributed	-	-	-
General Fund Subtotal:	(136,720)	(148,420)	11,701
Total	(\$156,443)	(173,966)	\$17,523

*Rounding may cause minor total discrepancies.

General Fund Revenue by Source YTD as of FMO3

(amounts rounded to thousands)*

Revenue Source	FY 2025	FY 2026	Inc. / (Dec.) Over Prior Year
PROPERTY TAXES	(\$136,720)	(\$148,420)	\$11,700
SALES AND USE TAX	(12,152)	(6,671)	(5,481)
S&U TAX-STATE MOTOR VEHICLE	-	-	-
BINGO TAX	(8)	(6)	(2)
STATE MIXED BEVERAGE TAX	(653)	(625)	(28)
VEHICLE INVENTORY TAXES	-	-	-
LICENSES AND PERMITS	(59)	(59)	1
INTERGOVERNMENTAL	(878)	(1,313)	435
CHARGES FOR SERVICES	(3,919)	(5,937)	2,018
FINES AND FORFEITS	(960)	(1,057)	97
INTEREST	(2,024)	(1,302)	(722)
MISCELLANEOUS REVENUE	(103)	(119)	16
OTHER FINANCING SOURCES	(151)	(323)	172
Total	(\$157,626)	(\$165,832)	\$8,207

*Rounding may cause minor total discrepancies.

General Fund Revenue by Source

Budget to Actual YTD as of FM03

(amounts rounded to thousands)*

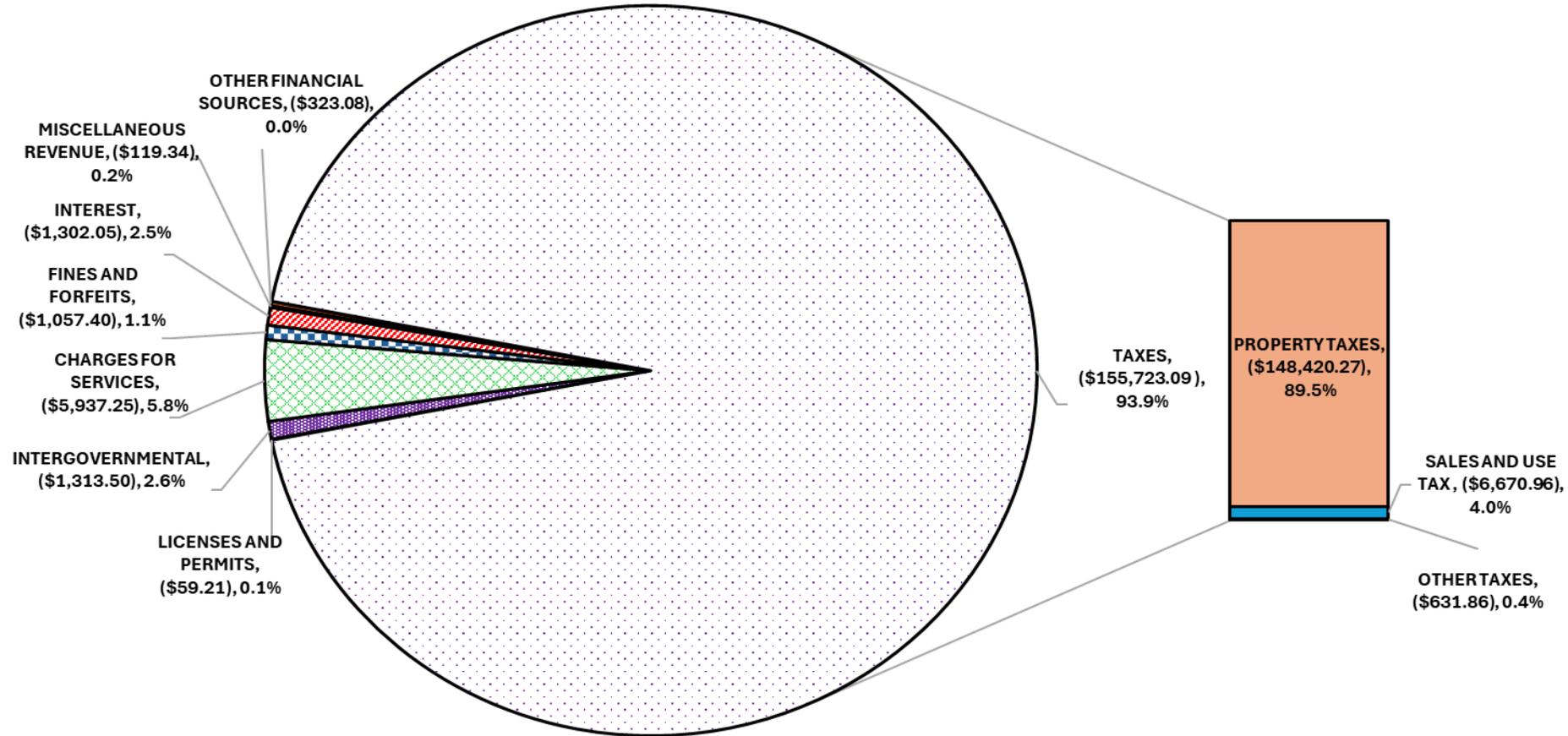
Revenue by Source	Revised Budget	MTD Actuals	YTD Actuals	YTD % of Budget
PROPERTY TAXES	(\$284,711)	(\$137,463)	(\$148,420)	52.1%
SALES AND USE TAX	(77,062)	(6,671)	(6,671)	8.7%
S&U TAX-STATE MOTOR VEHICLE	(7,218)	-	-	0.0%
BINGO TAX	(28)	-	(6)	23.0%
STATE MIXED BEVERAGE TAX	(4,070)	(317)	(625)	15.4%
VEHICLE INVENTORY TAX	(90)	-	-	0.0%
LICENSES AND PERMITS	(321)	(31)	(59)	18.4%
INTERGOVERNMENTAL	(5,735)	(746)	(1,313)	22.9%
CHARGES FOR SERVICES	(20,864)	(2,252)	(5,937)	28.5%
FINES AND FORFEITS	(4,548)	(314)	(1,057)	23.3%
INTEREST	(9,099)	(406)	(1,302)	14.3%
MISCELLANEOUS REVENUE	(597)	(63)	(119)	20.0%
OTHER FINANCIAL SOURCES	(1,238)	(243)	(323)	26.1%
Total	(\$415,579)	(\$148,504)	(\$165,835)	39.9%

FM03 – 25% of the fiscal year is expired. The percentage of revenue budgets exclude \$80M of designated fund balance.

*Rounding may cause minor total discrepancies.

General Fund Revenue by Source YTD as of FMO3

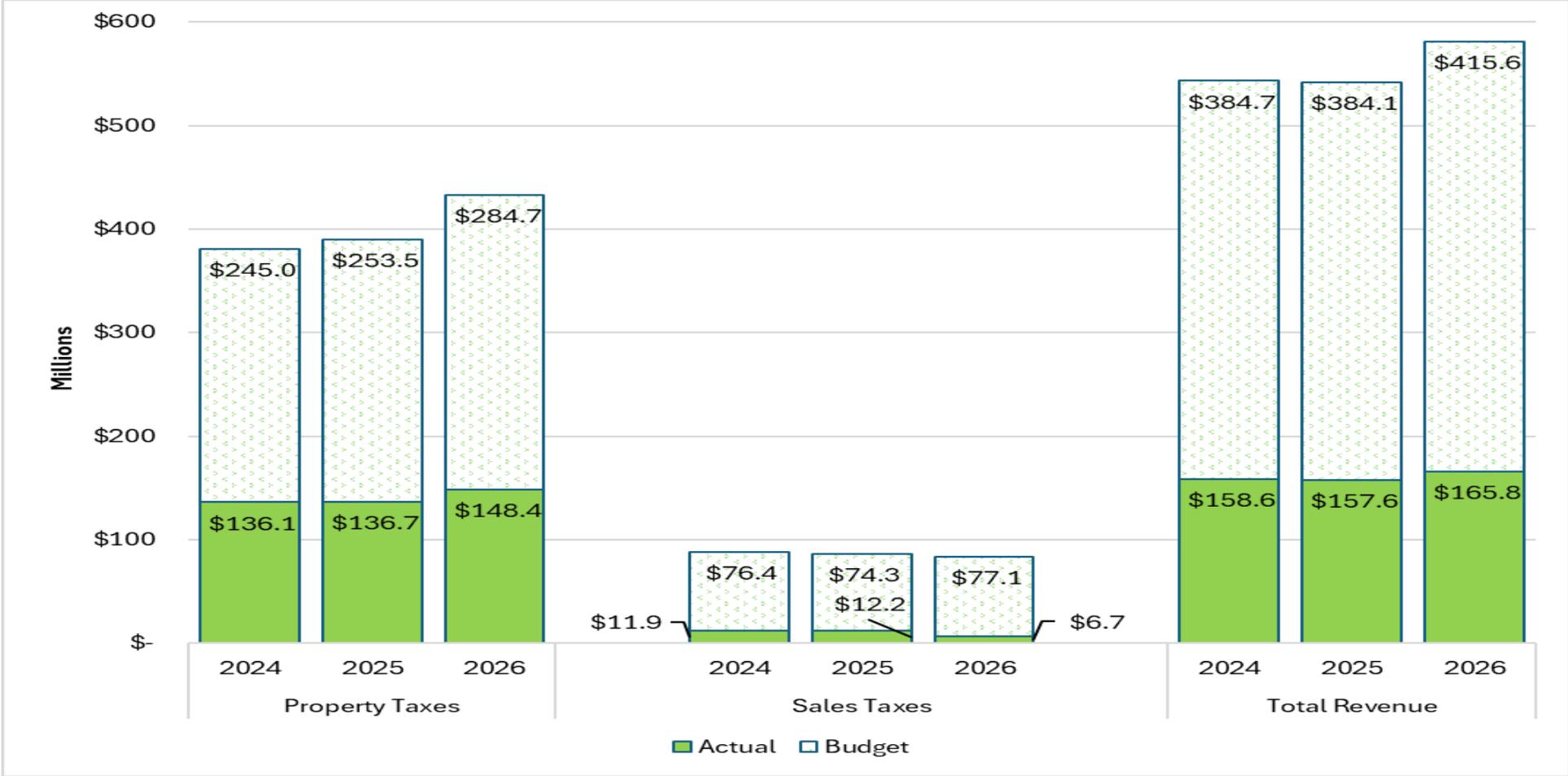
(amounts rounded to thousands)*



rounding may cause minor total discrepancies.

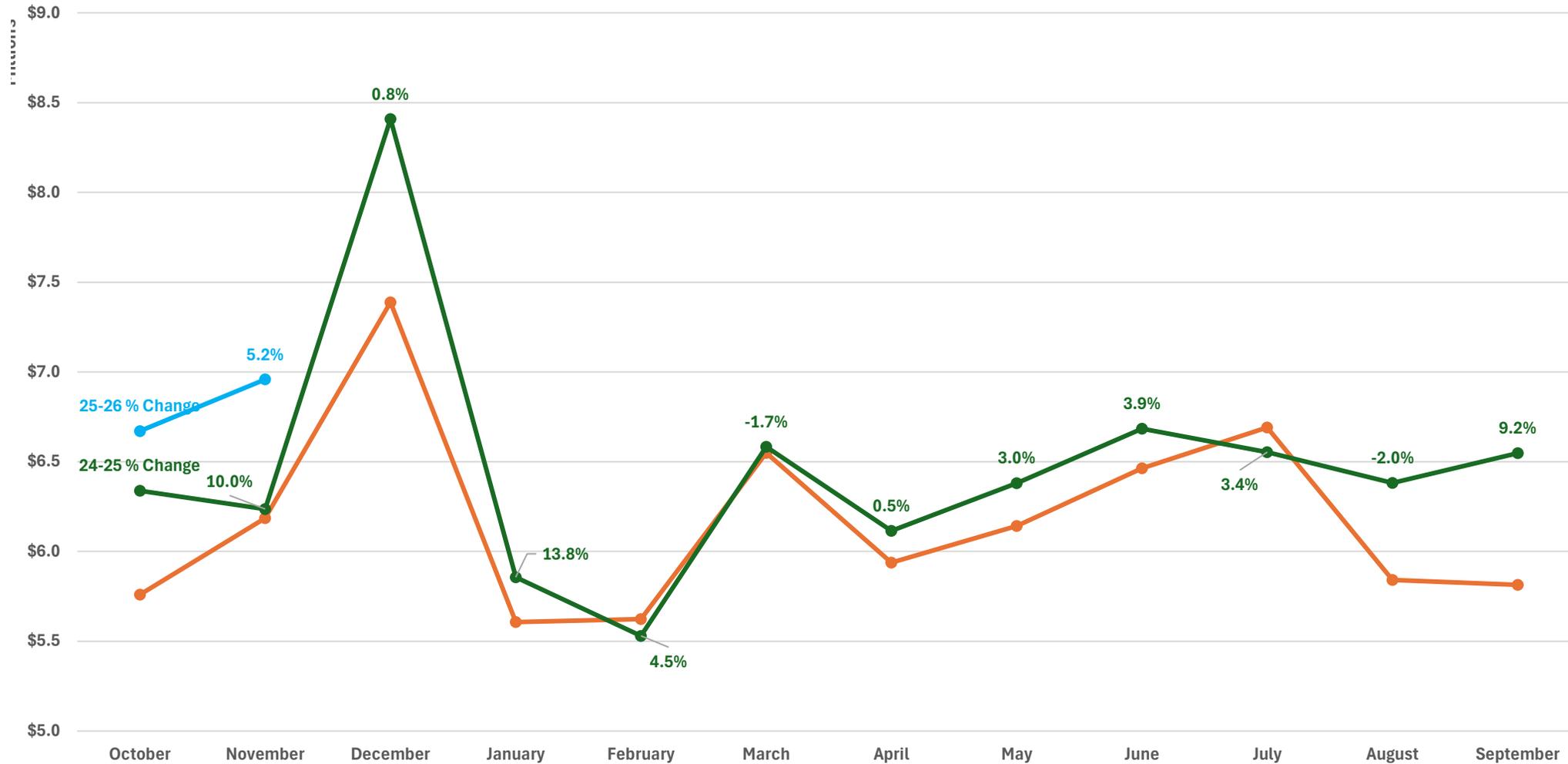
3 Year Budget – General Fund Actual Revenue Comparison

(amounts rounded to millions)



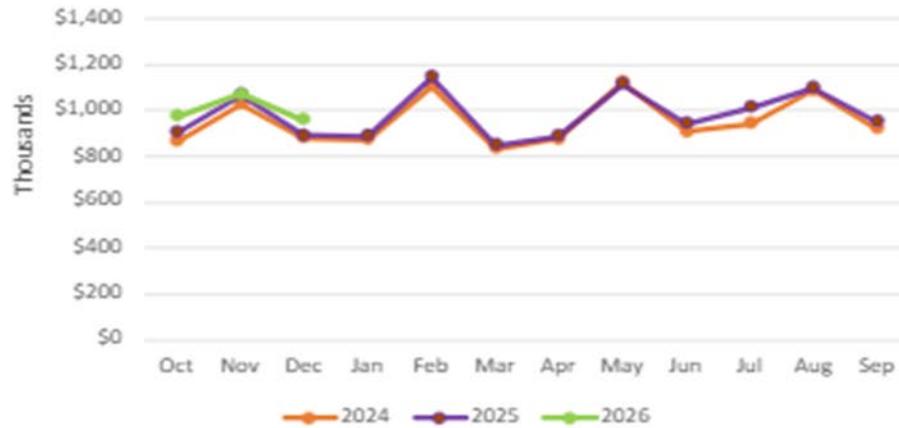
**The percentage of revenue budgets exclude designated fund balances.

Total Sales and Use Tax Collections By Month

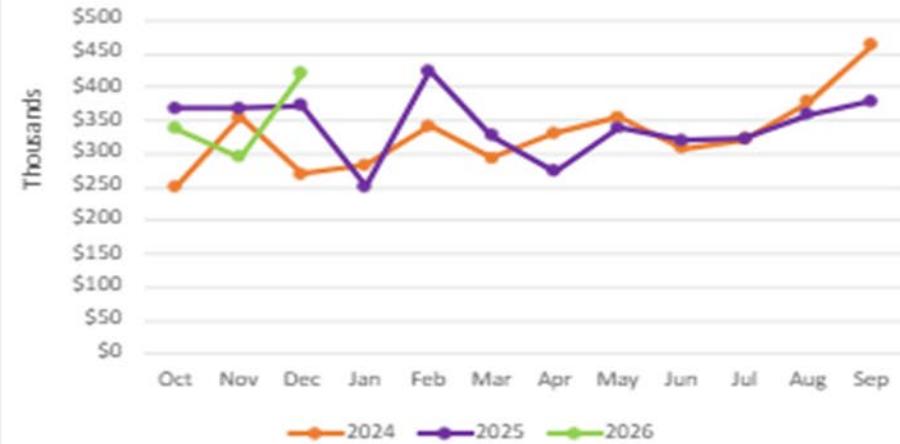


Sales and Use Tax

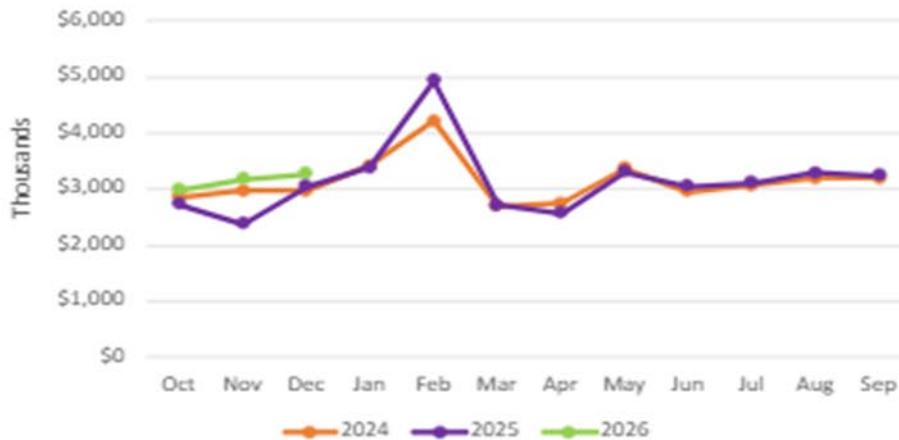
Accommodation and Food Services



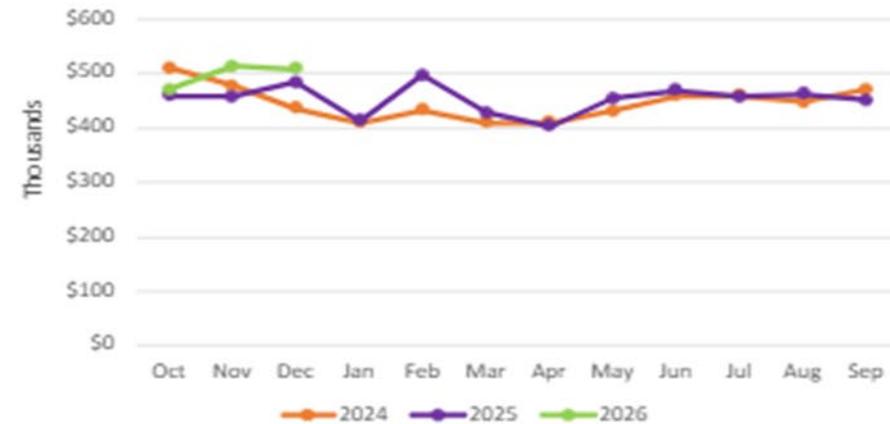
Manufacturing



Retail Trade



Wholesale Trade



Expenditures



Expenditure Summary by Fund Type

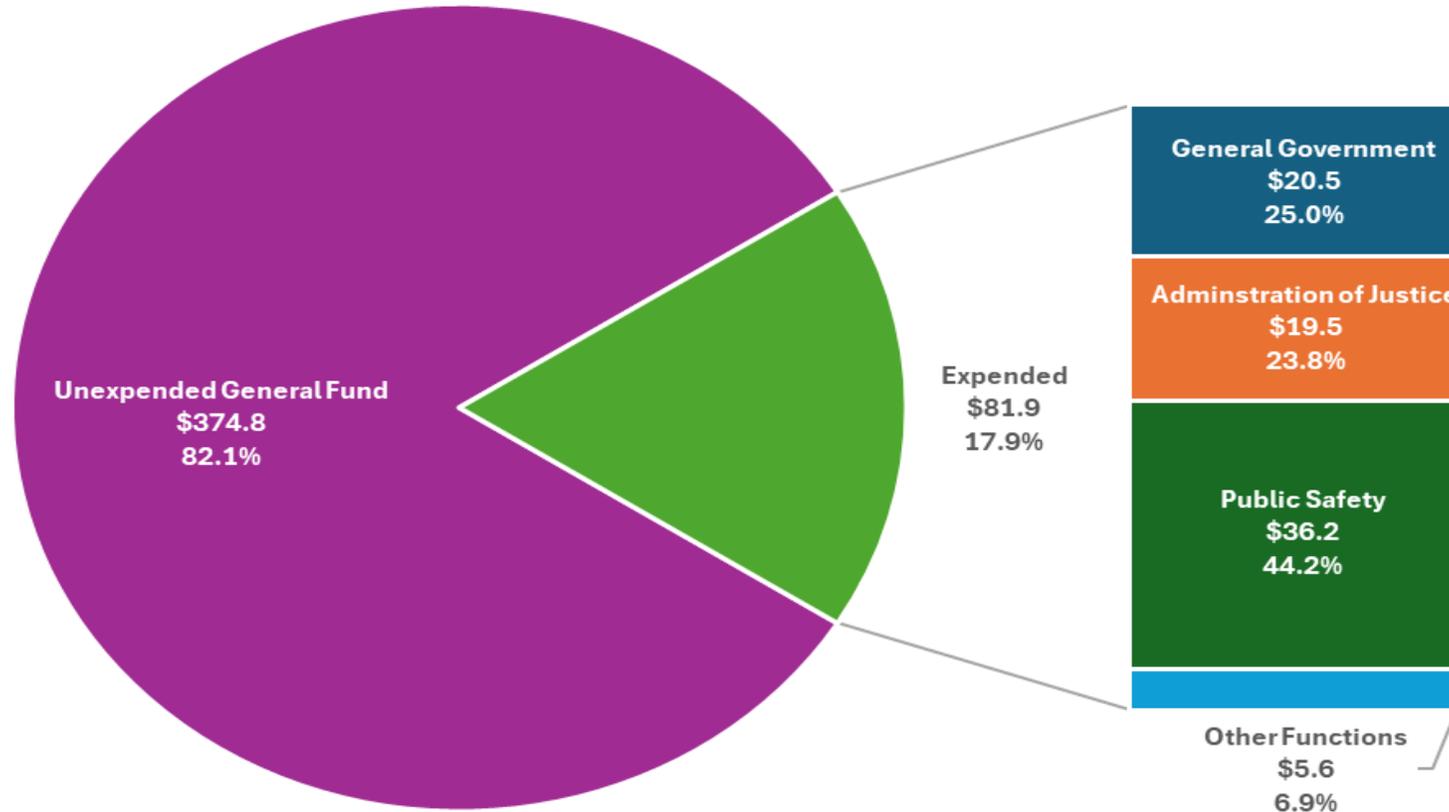
(amounts rounded to thousands)*

Expenditures	MTD Actuals	YTD Actuals
Adult Probation	\$1,095	\$3,418
Capital Projects	1,154	2,938
General Fund	29,084	81,907
County Grants	4,688	13,213
Debt Service	-	-
Enterprise Fund	318	514
Internal Service	2,173	8,457
Special Revenue	2,212	5,119
Expenditures Total	\$40,724	\$115,566

*Rounding may cause minor total discrepancies.

Percentage of General Fund Expended YTD Fiscal Year 2026

(amounts rounded to millions)*



****Note: Budget excludes \$46.5M for emergencies**

General Fund Expenditures by Function

(amounts rounded to thousands)*

Function Description	Revised Budget	Period Actuals	YTD Actuals	YTD % of Budget
General Government	\$154,320	\$7,760	\$20,514	13.3%
Administration of Justice	96,260	6,735	19,513	20.3%
Public Safety	170,473	13,248	36,233	21.3%
Health and Welfare	12,768	543	2,985	23.4%
Community Services	834	42	134	16.1%
Resource Development	8,247	141	582	7.1%
Culture and Recreation	10,715	478	1,437	13.4%
Public Works	3,053	137	508	16.7%
Total	\$456,670	\$29,084	\$81,907	17.9%

FM03 – 25% of the fiscal year has expired

*Rounding may cause minor total discrepancies.

** General Government Budget excludes \$46.5 for emergencies

General Fund Expenditures by Category

(amounts rounded to thousands)*

Expenditures	FY 2025	FY 2026	Inc. /(Dec.) Over Prior Year	% Change
Personnel	\$64,654	\$65,511	\$858	1.3%
Operating	16,898	14,365	(2,533)	(15.0%)
Capital Outlay	310	137	(174)	(56.0%)
Transfer Out	1,852	1,894	43	2.3%
Total	\$83,713	\$81,907	(\$1,806)	(2.2%)

*Rounding may cause minor total discrepancies.

General Fund Expenditure Comparison

(amounts rounded to thousands) *

Function	FY 2025	FY 2026	Inc. / (Dec.) Over Prior Year	% Change
General Government	\$21,428	\$20,515	(\$914)	(4.3%)
Administration of Justice	20,948	19,513	(1,436)	(6.9%)
Public Safety	35,560	36,232	673	1.9%
Health and Welfare	3,117	2,985	(131)	(4.2%)
Community Services	90	134	44	48.7%
Resource Development	673	582	(91)	(13.5%)
Culture and Recreation	1,691	1,437	(254)	(15.0%)
Public Works	206	509	302	146.5%
Total	\$83,713	\$81,907	(\$1,806)	(2.2%)

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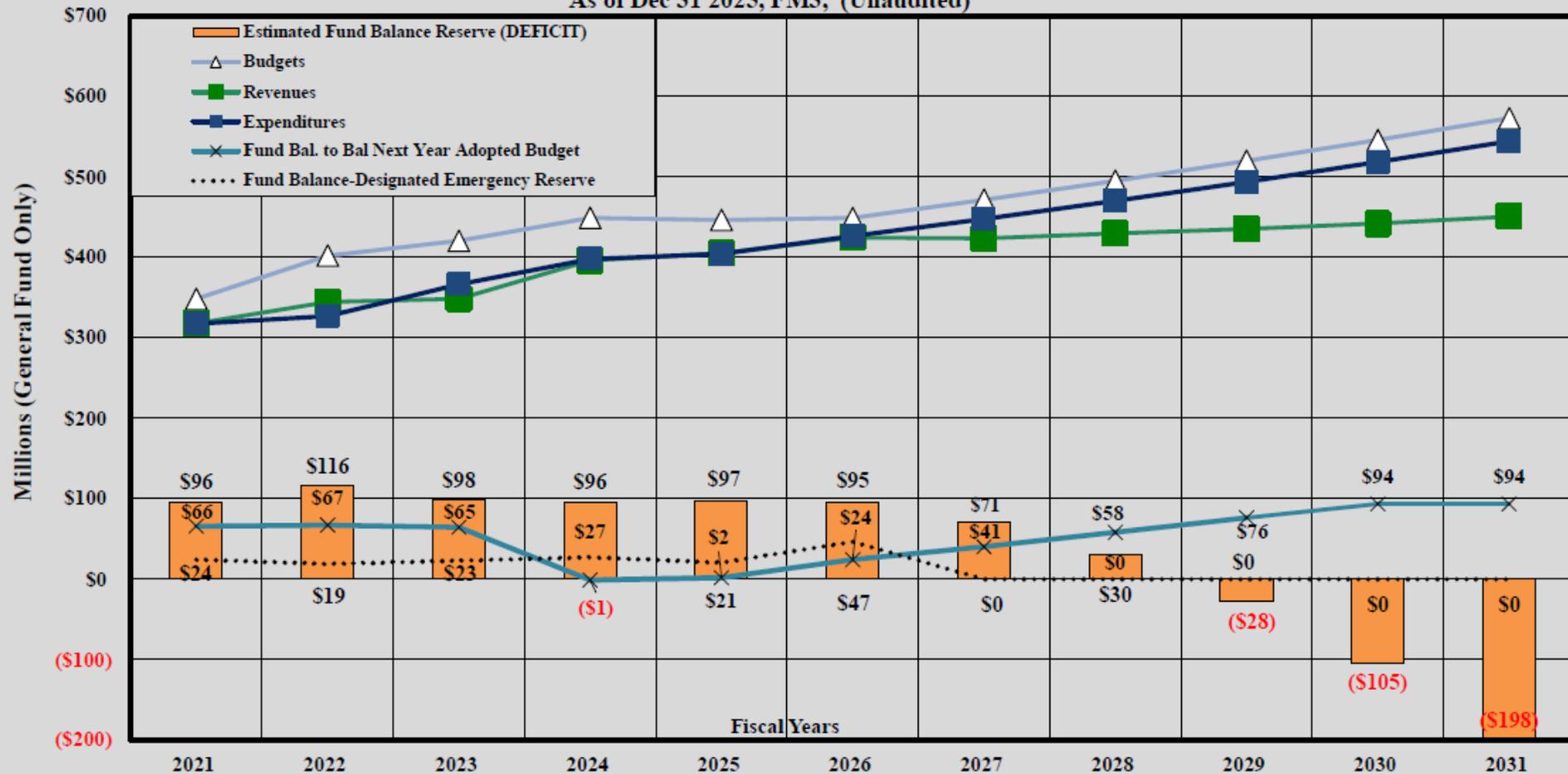
Fund Balance



Fund Balance

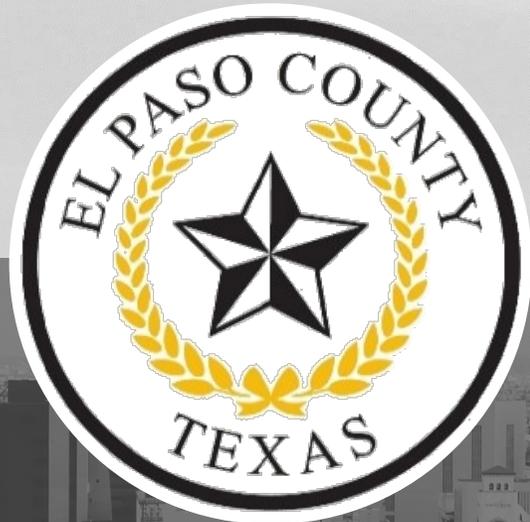
County Auditor's Financial Forecast FY2026

General Funds Historical and Projected Trends
As of Dec 31 2025, FM3, (Unaudited)



County of El Paso, Texas Interim Financial Reports

Table of Contents	Section
Spotlight on County Finances	1
Unaudited Consolidated Balance Sheet	2
Statement of Bonded Indebtedness	3
Treasurer’s Schedules of Receipts and Disbursements	4
Treasurer’s Schedules of Debts Due To and From the County	5
Investment Portfolio	6
Report of Appropriations	7
Balance Sheet by Fund Type and Fund	8
Revenues and Expenditures by Fund Type	9
Schedule of Transfers In and Out	10
Unaudited Condensed Financial Report	11



Questions?

