

INTERIM FINANCIAL STATEMENTS
November 30, 2019



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds November 30, 2019

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
ASSETS						
Cash	(22,120,235)	—	—	—	25,484,934	3,364,699
Restricted Cash	19,906,141	4,567,043	15,009,799	196,652,644	37,317,479	273,453,106
Cash with Fiscal Agent	—	—	—	246,797	4,043,882	4,290,679
Receivables - Net of Allowances						
Taxes	24,721,300	—	4,343,407	—	—	29,064,707
Interest	133,456	91,557	106,079	642,714	201,511	1,175,317
Trade	1,801,652	1,000	—	2,790,165	576,210	5,169,027
Notes	1,900,000	62,821,345	—	—	3,319,504	68,040,849
Due from Other Government Agencies	205,043	434,387	—	—	3,460,462	4,099,892
Other	8,698,173	—	—	—	4,507,838	13,206,011
Prepaid Items	—	—	—	—	185,865	185,865
Due from Other Funds	—	—	—	5,133,782	108,476	5,242,258
Inventory	3,155,070	—	—	—	94,861	3,249,931
Total Assets	38,400,600	67,915,332	19,459,285	205,466,102	79,301,022	410,542,341
LIABILITIES						
Accounts Payable	3,552,151	102,107	—	1,530,467	2,166,467	7,351,192
Due to Other Funds	—	—	—	1,586,974	4,000,000	5,586,974
Taxes Payable	1,221,243	—	—	—	10,107	1,231,350
Unearned Revenue	2,046,164	—	—	—	4,192,845	6,239,009
Due to Other Government Agencies	4,102	5,344	—	—	53,564	63,010
Total Liabilities	6,823,660	107,451	—	3,117,441	10,422,983	20,471,535
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues Low Income Housing	—	63,216,958	—	—	—	63,216,958
Unavailable Revenues Property Taxes	7,987,043	—	3,997,466	—	—	11,984,509
Total Deferred Inflows of Resources	7,987,043	63,216,958	3,997,466	—	—	75,201,467
FUND BALANCES:						
Nonspendable	3,155,070	—	—	—	280,726	3,435,796
Restricted	19,906,141	4,590,923	15,461,819	202,348,661	36,230,462	278,538,006
Committed	—	—	—	—	32,366,851	32,366,851
Unassigned	528,686	—	—	—	—	528,686
Total Fund Balances/(Deficits)	23,589,897	4,590,923	15,461,819	202,348,661	68,878,039	314,869,339
Total Liabilities, Deferred Inflows of Resources and Fund Balances	38,400,600	67,915,332	19,459,285	205,466,102	79,301,022	410,542,341

CITY OF EL PASO, TEXAS

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Period Ending November 30, 2019

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	11,457,880	—	6,141,057	—	1,171,666	18,770,603
Penalties and Interest-Delinquent taxes	221,325	—	104,059	—	16	325,400
Sales Taxes	24,673,959	—	—	—	—	24,673,959
Hotel Occupancy Tax	—	—	—	468,514	1,218,269	1,686,783
Rental Vehicle Tax	—	—	—	—	491,866	491,866
Franchise Fees	16,009,864	—	—	—	2,951,604	18,961,468
Charges for Services	7,469,960	569,267	—	1,259,067	4,254,804	13,553,098
Fines and Forfeitures	2,001,413	—	—	—	139,076	2,140,489
Licenses and Permits	3,498,993	—	—	—	243,816	3,742,809
Ticket Sales	—	—	—	—	17,535	17,535
Intergovernmental Revenues	—	457,342	—	413,382	3,171,939	4,042,663
Interest Earnings	—	—	—	201,157	—	201,157
Rents and Other	1,034,890	52,030	—	3,993	1,432,804	2,523,717
Total Revenues	66,368,284	1,078,639	6,245,116	2,346,113	15,093,395	91,131,547
EXPENDITURES						
Current:						
General Government	8,769,447	13,509	—	19,598	45,301	8,847,855
Public Safety	58,720,692	—	—	—	3,026,850	61,747,542
Public Works	7,900,066	—	—	2,564,455	1,739,947	12,204,468
Public Health	1,338,045	—	—	—	3,236,073	4,574,118
Parks Department	6,605,831	28,408	—	—	362,966	6,997,205
Library	1,880,122	—	—	—	36,800	1,916,922
Non Departmental	3,397,390	—	—	—	2,180,004	5,577,394
Culture and Recreation	1,668,759	—	—	598,779	2,797,329	5,064,867
Economic Development	1,989,924	—	—	—	3,097,426	5,087,350
Animal Services	—	—	—	—	1,966,381	1,966,381
Community and Human Development	179,275	932,062	—	17,190	52,962	1,181,489
Debt Service:						
Principal	—	—	3,033,936	—	—	3,033,936
Interest Expense	—	—	247,974	—	—	247,974
Fiscal Fees	—	—	5,500	—	14,000	19,500
Capital Outlay	—	209,793	—	18,010,834	290,691	18,511,318
Total Expenditures	92,449,551	1,183,772	3,287,410	21,210,856	18,846,730	136,978,319
Excess(Deficiency) of revenues over(under) expenditures	(26,081,267)	(105,133)	2,957,706	(18,864,743)	(3,753,335)	(45,846,772)
OTHER FINANCING SOURCES(USES):						
Transfers In	4,138,795	—	3,281,910	—	3,486,279	10,906,984
Transfers Out	(6,077,901)	—	—	—	(1,804,647)	(7,882,548)
Proceeds from Sale of Capital Assets	—	—	—	59,468	277,137	336,605
Capital Contributions Received	—	—	—	—	919,916	919,916
Total Other Financing Sources (Uses)	(1,939,106)	—	3,281,910	59,468	2,878,685	4,280,957
Net Change in Fund Balances	(28,020,373)	(105,133)	6,239,616	(18,805,275)	(874,650)	(41,565,815)
Fund Balances - Beginning	51,610,270	4,696,056	9,222,203	221,153,936	69,752,689	356,435,154
Fund Balances/(Deficit) - Ending	23,589,897	4,590,923	15,461,819	202,348,661	68,878,039	314,869,339

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

November 30, 2019

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current assets:							
Cash	60,324,596	50,041,418	(24,859,348)	8,298,210	2,076,222	95,881,098	33,837,393
Receivables - Net of Allowances:							
Taxes	—	—	7,714,730	—	—	7,714,730	—
Interest	139,870	89,646	—	14,325	2,680	246,521	57,755
Trade	1,421,100	2,534,917	220,775	29,271	469,299	4,675,362	4,945
Due from Other Government Agencies	3,238,910	72,681	995,957	—	—	4,307,548	—
Prepaid Items	328,730	—	429,133	—	—	757,863	—
Due From Other Funds	—	—	1,586,973	—	—	1,586,973	—
Inventory	1,617,272	—	5,561,592	—	—	7,178,864	857,822
Total current assets	<u>67,070,478</u>	<u>52,738,662</u>	<u>(8,350,188)</u>	<u>8,341,806</u>	<u>2,548,201</u>	<u>122,348,959</u>	<u>34,757,915</u>
Noncurrent assets:							
Capital Assets:							
Land	1,381,099	6,887,813	11,665,907	2,469,531	—	22,404,350	—
Buildings, Improvements, Equipment & Other, Net	276,324,544	42,467,620	237,148,246	13,070,390	48,377	569,059,177	238,605
Construction in Progress	13,160,415	257,974	11,622,778	1,196,483	—	26,237,650	—
Total noncurrent assets	<u>290,866,058</u>	<u>49,613,407</u>	<u>260,436,931</u>	<u>16,736,404</u>	<u>48,377</u>	<u>617,701,177</u>	<u>238,605</u>
TOTAL ASSETS	<u><u>357,936,536</u></u>	<u><u>102,352,069</u></u>	<u><u>252,086,743</u></u>	<u><u>25,078,210</u></u>	<u><u>2,596,578</u></u>	<u><u>740,050,136</u></u>	<u><u>34,996,520</u></u>
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflow of Resources - Other	—	—	882,106	—	—	882,106	—
Deferred Charge on Refunding	—	—	83,918	—	—	83,918	—
Pension Contributions Subsequent to Measurement Date	1,342,148	2,012,751	3,634,723	249,373	—	7,238,995	582,176
Difference in Projected and Actual Earnings on Pension Investment	970,596	1,455,552	2,628,505	180,338	—	5,234,991	421,010
Difference in Actual and Expected Pension Experience	713,345	1,069,766	1,931,835	132,540	—	3,847,486	309,424
Change in Assumptions for Pensions	1,012,428	1,518,286	2,741,793	188,111	—	5,460,618	439,155
Change in Assumptions for OPEB	1,099,209	1,239,893	1,802,628	290,746	54,398	4,486,874	429,554
Difference in Actual and Expected Other Post Employment Experience	9,073	12,383	19,258	2,118	(87)	42,745	3,734
Total Deferred Outflows of Resources	<u>5,146,799</u>	<u>7,308,631</u>	<u>13,724,766</u>	<u>1,043,226</u>	<u>54,311</u>	<u>27,277,733</u>	<u>2,185,053</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>363,083,335</u></u>	<u><u>109,660,700</u></u>	<u><u>265,811,509</u></u>	<u><u>26,121,436</u></u>	<u><u>2,650,889</u></u>	<u><u>767,327,869</u></u>	<u><u>37,181,573</u></u>

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

November 30, 2019

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current liabilities:							
Accounts Payable	438,187	195,874	1,829,385	13,306	11,436	2,488,188	283,289
Bonds, Notes, and Capital Leases - Due within one year	6,247,946	1,626,966	1,887,706	760,262	—	10,522,880	—
Due to Other Funds	269,551	539,097	349,160	84,451	—	1,242,259	—
Taxes Payable	64,105	154,083	—	8,366	—	226,554	—
Interest Payable on Bonds and Notes	102,642	31,857	105,598	4,778	—	244,875	—
Unearned Revenue	950,816	—	45,495	7,500	—	1,003,811	—
Construction Contracts and Retainage Payable	1,661,552	—	—	—	—	1,661,552	—
Compensated Absences - Due within one year	719,993	350,673	502,605	74,253	44,779	1,692,303	171,160
Total current liabilities	10,454,792	2,898,550	4,719,949	952,916	56,215	19,082,422	454,449
Non-current liabilities:							
Bond Obligations	38,602,680	15,067,206	50,139,816	1,634,222	—	105,443,924	—
Revenue Bonds	48,365,000	—	—	—	—	48,365,000	—
Compensated Absences	1,679,986	818,236	1,172,746	173,258	104,485	3,948,711	399,374
Landfill Closure Costs	—	22,984,149	—	—	—	22,984,149	—
Claims and Judgments	—	1,100,000	200,127	—	—	1,300,127	17,271,038
Net Pension Liability	10,378,068	15,563,454	28,105,234	1,928,262	—	55,975,018	4,501,632
Other Post-employment Benefits	9,138,092	12,000,611	18,436,265	2,195,121	30,306	41,800,395	3,719,920
Total Non-current Liabilities	108,163,826	67,533,656	98,054,188	5,930,863	134,791	279,817,324	25,891,964
Total Liabilities	118,618,618	70,432,206	102,774,137	6,883,779	191,006	298,899,746	26,346,413
DEFERRED INFLOWS OF RESOURCES							
Difference in Projected and Actual Earnings on Pension Assets	1,017,629	1,526,086	2,755,879	189,077	—	5,488,671	441,411
Difference in Actual and Expected Other Post Employment Experience	895,234	1,009,811	1,468,122	236,794	44,303	3,654,264	349,844
Difference in Actual and Expected Pension Experience	612,429	918,428	1,658,540	113,791	—	3,303,188	265,649
Total Deferred Inflows of Resources	2,525,292	3,454,325	5,882,541	539,662	44,303	12,446,123	1,056,904
NET POSITION (Deficit)							
Net investment in capital assets	195,886,238	32,887,378	208,303,811	14,337,142	48,377	451,462,946	238,605
Restricted for:							
Debt Service	1,633,000	—	—	—	—	1,633,000	—
Passenger Facilities	10,130,646	—	—	—	—	10,130,646	—
Customer Facility Charge	4,894,688	—	—	—	—	4,894,688	—
Unrestricted	29,394,853	2,886,791	(51,148,980)	4,360,853	2,367,203	(12,139,280)	9,539,651
Total Net Position	241,939,425	35,774,169	157,154,831	18,697,995	2,415,580	455,982,000	9,778,256
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	363,083,335	109,660,700	265,811,509	26,121,436	2,650,889	767,327,869	37,181,573

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending November 30, 2019

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
OPERATING REVENUES:							
Charges of Rentals and Fees	10,895,497	10,611,237	36,737	—	—	21,543,471	—
Charges of Tolls	—	—	—	6,075,734	—	6,075,734	—
Charges of Fares and Fees	132,115	—	2,223,156	—	—	2,355,271	—
Sales to Departments	—	1,299	—	—	—	1,299	4,204,070
Premium Contributions	—	—	—	—	—	—	15,552,880
Intergovernmental Revenues	—	—	—	—	1,485,758	1,485,758	—
Penalties and Interest-Delinquent taxes	—	—	—	—	127,501	127,501	—
General Revenues	755,433	71,654	36,865	393,789	147,311	1,405,052	213,514
Total Operating Revenues	11,783,045	10,684,190	2,296,758	6,469,523	1,760,570	32,994,086	19,970,464
OPERATING EXPENSES:							
Personnel Services	4,219,023	4,736,240	8,542,196	790,224	270,872	18,558,555	1,800,728
Contractual Services	5,743	—	—	360,739	—	366,482	—
Professional Services	24,915	1,729	58,553	32,929	—	118,126	237,456
Outside Contracts	1,341,099	330,356	3,327,965	189,221	21,938	5,210,579	429,124
Fuel and Lubricants	22,815	707,367	330,496	1,815	28	1,062,521	891,858
Materials and Supplies	234,870	1,662,684	827,030	28,859	3,303	2,756,746	623,440
Communications	529	37,313	8,384	—	81,612	127,838	74
Utilities	459,065	17,120	256,555	14,005	—	746,745	3,850
Operating Leases	4,721	6,958	110,025	29,579	45,062	196,345	713
Travel and Training	92,392	19,392	19,291	6,378	1,345	138,798	1,300
Benefits Provided	—	—	6,358	—	—	6,358	13,634,892
Maintenance and Repairs	93,464	81,148	165,057	2,781	—	342,450	306,862
Landfill and Transfer Station Utilization	—	3,249,999	—	—	—	3,249,999	—
Other Operating Expenses	522,403	945,263	1,250,384	53,174	76,295	2,847,519	3,378
Capital Outlay	367,790	1,905,123	271,952	7,826	—	2,552,691	—
Total Operating Expenses	7,388,829	13,700,692	15,174,246	1,517,530	500,455	38,281,752	17,933,675
Operating Income (Loss)	4,394,216	(3,016,502)	(12,877,488)	4,951,993	1,260,115	(5,287,666)	2,036,789
NONOPERATING REVENUES (EXPENSES):							
Interest Earnings	58,434	—	—	—	—	58,434	—
Gain(Loss) on Sale of Equipment and Land	—	756	—	—	—	756	—
Customer Facility Charge	709,318	—	—	—	—	709,318	—
Sales Tax	—	—	11,719,985	—	—	11,719,985	—
Unrealized loss on investments	(10,251)	(8,357)	—	(1,322)	(250)	(20,180)	(5,331)
Total Non-Operating Revenues (Expenses)	757,501	(7,601)	11,719,985	(1,322)	(250)	12,468,313	(5,331)
Income (Loss) Before Capital Contributions and Transfers	5,151,717	(3,024,103)	(1,157,503)	4,950,671	1,259,865	7,180,647	2,031,458
Capital Contributions Received	—	34,867	1,118,939	—	—	1,153,806	—
Transfers Out	(15,082,159)	(1,117,071)	—	(3,559,183)	—	(19,758,413)	—
Transfers In	15,082,160	1,488,315	—	37,500	—	16,607,975	126,000
Change in net position	5,151,718	(2,617,992)	(38,564)	1,428,988	1,259,865	5,184,015	2,157,458
Net Position, Beginning	236,787,707	38,392,161	157,193,395	17,269,007	1,155,715	450,797,985	7,620,798
Net Position, Ending	241,939,425	35,774,169	157,154,831	18,697,995	2,415,580	455,982,000	9,778,256

CITY OF EL PASO, TEXAS

Statement of Cash Flows Proprietary Funds For the Period Ending November 30, 2019

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from Customers	13,912,133	15,732,536	2,264,951	6,440,378	1,291,935	39,641,933	19,974,263
Payments to Suppliers	(8,616,164)	(11,067,932)	(9,911,737)	(1,431,724)	(225,381)	(31,252,938)	(17,179,934)
Payments to Employees	(4,527,560)	(5,082,057)	(9,202,389)	(853,738)	(295,160)	(19,960,904)	(1,924,033)
Operating Expense to be Reimbursed by Grants	—	189,440	2,849,696	—	—	3,039,136	—
Net cash provided by (used for) operating activities	<u>768,409</u>	<u>(228,013)</u>	<u>(13,999,479)</u>	<u>4,154,916</u>	<u>771,394</u>	<u>(8,532,773)</u>	<u>870,296</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	(15,082,160)	(1,117,071)	—	(3,559,182)	—	(19,758,413)	—
Transfers from Other Funds	15,082,160	1,488,315	—	37,500	—	16,607,975	126,000
Advances to Other Funds	—	8,000,000	—	1,000,000	—	9,000,000	5,404,743
Advances from Other Funds	—	108,475	(23,575,171)	—	—	(23,466,696)	—
Sales Tax	—	—	11,719,986	—	—	11,719,986	—
Net Cash Provided by (used for) Non-capital Financing Activities	<u>—</u>	<u>8,479,719</u>	<u>(11,855,185)</u>	<u>(2,521,682)</u>	<u>—</u>	<u>(5,897,148)</u>	<u>5,530,743</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	709,318	—	—	—	—	709,318	—
Contributions from Federal Government	—	34,867	1,118,939	—	—	1,153,806	—
Purchases of Capital Assets	(77,443)	(1,905,125)	(271,952)	(7,830)	—	(2,262,350)	—
Proceeds from Sale of Capital Assets	—	756	—	—	—	756	—
Net Cash Used for Capital and Related Financing Activities	<u>631,875</u>	<u>(1,869,502)</u>	<u>846,987</u>	<u>(7,830)</u>	<u>—</u>	<u>(398,470)</u>	<u>—</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Purchase of Investments	45,145,086	43,353,230	—	6,351,652	1,082,828	95,932,796	27,441,684
Interest	49,459	(8,357)	—	(1,321)	(250)	39,531	(5,330)
Net Cash Provided by (Used for) Investing Activities	<u>45,194,545</u>	<u>43,344,873</u>	<u>—</u>	<u>6,350,331</u>	<u>1,082,578</u>	<u>95,972,327</u>	<u>27,436,354</u>
Net decrease in cash	46,594,829	49,727,077	(25,007,677)	7,975,735	1,853,972	81,143,936	33,837,393
Cash - beginning	13,729,767	314,341	148,329	322,475	222,250	14,737,162	—
Cash - ending	<u>60,324,596</u>	<u>50,041,418</u>	<u>(24,859,348)</u>	<u>8,298,210</u>	<u>2,076,222</u>	<u>95,881,098</u>	<u>33,837,393</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	4,394,216	(3,016,502)	(12,877,488)	4,951,993	1,260,115	(5,287,666)	2,036,789
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Purchase of Capital Assets	367,790	1,905,123	271,952	7,826	—	2,552,691	—
Change in Assets and Liabilities:							
Receivables, Net Cash	2,914,712	5,234,095	2,434,427	(29,271)	(468,635)	10,085,328	3,799
Accounts and other payables	(5,816,865)	(4,004,912)	(3,168,177)	(712,118)	4,202	(13,697,870)	(1,046,986)
Accrued Expenses	(1,091,444)	(345,817)	(660,193)	(63,514)	(24,288)	(2,185,256)	(123,306)
Net Cash Provided by (Used for) Operating Activities	<u>768,409</u>	<u>(228,013)</u>	<u>(13,999,479)</u>	<u>4,154,916</u>	<u>771,394</u>	<u>(8,532,773)</u>	<u>870,296</u>

CITY OF EL PASO, TEXAS

Statement of Fiduciary Net Position

November 30, 2019

ASSETS	Pension Trust Funds	Agency Funds
Cash	47,093,220	82,612,772
Investments		
Commingled Funds	164,641,789	—
U.S. Government Securities	36,477,002	—
Absolute Return Investments	95,310,343	—
Corporate Stocks	95,722,540	—
Bank Collective Investment Funds	186,724,608	—
Master Limited Partnerships	18,443,282	—
Private Equities	208,253,426	—
Investment in Real Estate Funds	188,799,602	—
Fixed Income Securities	379,996,280	—
Domestic Equities	387,930,169	—
International Equities	369,785,090	—
Invested securities lending collateral	58,443,322	—
Receivables - Net of Allowances		
Commission Credits Receivable	3,697	—
Due from Brokers For Securities Sold	980,616	—
Employer Contributions	2,649,894	—
Employee Contributions	1,358,856	—
Interest	928,171	—
Other Receivable	171	51,402,773
Taxes	—	70,843,426
Prepaid Items	23,249	—
Capital Assets:		
Buildings, Improvements & Equipment, Net	5,318,081	35,119
Work in Progress	—	2,079,625
Total Assets	2,248,883,408	206,973,715
LIABILITIES		
Accounts Payable	90,632,814	71,755
Accrued Expenses	3,697	—
Accrued Drawdown	2,146,653	7,999,396
Prepaid Property Taxes	—	24,585
Bonds and Notes Payable	—	170,524,781
Due to Other Government Agencies	—	(45,591,234)
Unearned Revenue	—	2,601,664
Property Taxes Subject to Refund-Other Taxing Entities	—	832,032
Uncollected Property Taxes-Other Taxing Entities	—	70,510,736
Total liabilities	92,783,164	206,973,715
NET POSITION:		
Restricted for Pensions and Other Purposes	2,156,100,244	

CITY OF EL PASO, TEXAS
Statement of Changes in Fiduciary Net Position
For the Period Ending November 30, 2019

	<u>Pension Trust Funds</u>
ADDITIONS:	
Contributions:	
Employer	54,747,533
Employee	<u>38,505,654</u>
Total contributions	<u>93,253,187</u>
Other Income	66,738
Investment income:	
Net appreciation in fair value of investments	(92,955,754)
Interest	13,613,484
Dividends	23,877,298
Securities lending loss	(179,565)
Investment advisory fees	<u>(8,641,002)</u>
Net investment income	<u>(64,218,801)</u>
Total additions	<u>29,034,386</u>
DEDUCTIONS:	
Benefits paid to plan members	155,067,622
Refunds	6,736,213
Administrative expenses	3,390,933
Depreciation and amortization expense	<u>154,890</u>
Total deductions	<u>165,349,658</u>
Net decrease in net position	(136,315,272)
Net position - beginning	<u>2,292,415,516</u>
Net position - ending	<u><u>2,156,100,244</u></u>

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**



CITY OF EL PASO, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Budget and Actual
General Fund
For the Period Ending November 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Property taxes	\$ 208,496,593	\$ 213,983,503	\$ 11,457,880	\$ (202,525,623)	5.35 %
Penalties and Interest-Delinquent taxes	—	—	221,325	221,325	— %
Sales taxes	97,069,368	97,069,368	24,673,959	(72,395,409)	25.42 %
Franchise fees	52,718,813	52,718,813	16,009,864	(36,708,949)	30.37 %
Licenses and permits	13,414,986	13,414,986	3,498,993	(9,915,993)	26.08 %
Fines and forfeitures	8,692,126	8,695,126	2,001,413	(6,693,713)	23.02 %
Charges for services	38,047,933	38,097,933	7,469,960	(30,627,973)	19.61 %
Intergovernmental revenues	984,329	984,329	—	(984,329)	— %
Rents and other	3,849,375	3,849,375	1,034,890	(2,814,485)	26.88 %
Interest	500,000	591,609	—	(591,609)	— %
Transfers In	28,684,498	28,684,498	4,138,795	(24,545,703)	14.43 %
Amounts available for appropriation from current year resources	452,458,021	458,089,541	70,507,079	(387,582,462)	15.39 %
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,340,551	1,482,161	349,137	1,133,024	23.56 %
City Manager	1,476,400	1,476,400	331,464	1,144,936	22.45 %
Office of Management and Budget	1,021,331	1,021,331	201,921	819,410	19.77 %
Internal Audit	828,633	828,633	150,584	678,049	18.17 %
Public Information	365,575	365,575	82,311	283,264	22.52 %
Municipal Clerk	947,838	938,864	384,528	554,336	40.96 %
Financial Services	4,595,203	4,555,194	865,194	3,690,000	18.99 %
Information Technology	19,858,231	19,410,907	6,131,967	13,278,940	31.59 %
City Attorney	4,325,277	4,276,438	968,962	3,307,476	22.66 %
Human Resources	2,404,678	2,196,619	475,995	1,720,624	21.67 %
Public Safety and Community Services:					
Police Department	146,883,449	145,996,282	33,184,282	112,812,000	22.73 %
Fire Department	117,833,287	117,741,438	25,929,342	91,812,096	22.02 %
Municipal Court	5,208,475	5,138,851	1,083,098	4,055,753	21.08 %
Public Health	6,868,925	6,848,925	1,338,045	5,510,880	19.54 %
Library	9,974,698	9,572,456	1,880,122	7,692,334	19.64 %
Parks Department	36,331,309	33,985,373	6,605,831	27,379,542	19.44 %
Transportation and Public Works:					
Facilities Maintenance	22,276,264	19,891,297	3,848,108	16,043,189	19.35 %
Engineering	6,320,987	7,816,356	1,474,353	6,342,003	18.86 %
Street Department	22,197,071	22,108,223	3,210,869	18,897,354	14.52 %
Development and Tourism:					
City Development:					
Business Center	6,422,511	6,369,627	1,426,391	4,943,236	22.39 %
Building Permits Inspection-Commercial	1,302,573	1,269,950	234,396	1,035,554	18.46 %
Economic Development Administration	1,914,207	1,867,069	329,137	1,537,932	17.63 %
Community and human development	1,143,222	1,182,972	179,275	1,003,697	15.15 %
Culture and recreation:					
Art Museum	1,368,444	1,289,144	181,515	1,107,629	14.08 %
History Museum	641,653	630,084	132,371	497,713	21.01 %
Archeology Museum	271,981	269,045	65,922	203,123	24.50 %
Cultural Affairs	976,030	574,391	120,954	453,437	21.06 %
Zoo	5,476,188	5,476,188	1,167,997	4,308,191	21.33 %
Nondepartmental:					
Non Departmental	21,883,032	33,509,747	6,193,381	27,316,366	18.48 %
Total charges to appropriations	452,458,021	458,089,541	98,527,452	359,562,089	21.51 %
Increase in fund balance:	—	—	(28,020,373)	(28,020,373)	
Fund balance, Beginning	51,610,270	51,610,270	51,610,270	—	
Fund balance, Ending	\$ 51,610,270	\$ 51,610,270	\$ 23,589,897	\$ (28,020,373)	

City of El Paso, Texas
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Debt Service Funds
For the Period Ending November 30, 2019

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	104,672,446	104,672,446	6,141,057	(98,531,389)
Penalties and Interest-Delinquent taxes	—	—	104,059	104,059
Parking meter revenue	1,204,000	1,204,000	—	(1,204,000)
Federal tax credit - Build America Bonds	1,146,690	1,146,690	—	(1,146,690)
Transfers from other funds	6,732,588	6,732,588	3,281,910	(3,450,678)
Amounts available for appropriation	<u>113,755,724</u>	<u>113,755,724</u>	<u>9,527,026</u>	<u>(104,228,698)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal	52,206,238	52,206,238	3,033,936	49,172,302
Interest	61,523,036	61,523,036	247,974	61,275,062
Fiscal fees	26,450	26,450	5,500	20,950
Payment to Refunding Bond Escrow Agent	—	—	—	—
Total charges to appropriations	<u>113,755,724</u>	<u>113,755,724</u>	<u>3,287,410</u>	<u>110,468,314</u>
Increase in fund balance	—	—	6,239,616	6,239,616
Fund balance, Beginning	—	—	9,222,203	—
Fund balance, Ending	<u>—</u>	<u>—</u>	<u>15,461,819</u>	<u>15,461,819</u>

City of El Paso, Texas
Combining Balance Sheet
Non-major Governmental Funds
November 30, 2019

	Special Revenue Funds								
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Non-grants	Total
ASSETS									
Cash and Cash Equivalents	(883,893)	(642,660)	—	(2,181,508)	—	(9,599)	14,290,262	14,912,332	25,484,934
Restricted Cash	—	—	371,857	—	14,088,584	—	2,000,000	20,857,038	37,317,479
Cash with Fiscal Agent	—	—	—	—	—	4,043,882	—	—	4,043,882
Receivables - Net of Allowances									
Interest	(263)	(571)	(504)	1,079	21,997	—	17,784	161,989	201,511
Trade	—	6,160	—	14,337	—	—	—	555,713	576,210
Notes	—	—	—	—	—	—	—	3,319,504	3,319,504
Due From Other Government Agencies	604,900	861,381	190	1,828,168	—	—	—	165,823	3,460,462
Other	—	—	—	—	—	2,329,175	2,048,000	130,663	4,507,838
Due from Other Funds	—	—	—	—	—	—	—	108,476	108,476
Prepaid items	—	—	—	—	—	185,865	—	—	185,865
Inventory	—	—	—	—	—	94,861	—	—	94,861
Total Assets	(279,256)	224,310	371,543	(337,924)	14,110,581	6,644,184	18,356,046	40,211,538	79,301,022
LIABILITIES									
Accounts Payable	476	—	352	9,457	3,398	1,104,970	159,001	888,813	2,166,467
Due to Other Funds	—	—	—	—	—	—	4,000,000	—	4,000,000
Taxes Payable	—	—	—	—	—	—	635	9,472	10,107
Unearned Revenue	35,004	419,089	379,544	99	—	3,073,335	96,970	188,804	4,192,845
Due To Other Government Agencies	—	53,564	—	—	—	—	—	—	53,564
Total Liabilities	35,480	472,653	379,896	9,556	3,398	4,178,305	4,256,606	1,087,089	10,422,983
FUND BALANCES:									
Nonspendable	—	—	—	—	—	280,726	—	—	280,726
Restricted	(314,736)	(248,343)	(8,353)	(347,480)	14,107,183	2,185,153	—	20,857,038	36,230,462
Committed	—	—	—	—	—	—	14,099,440	18,267,411	32,366,851
Total Fund Balances	(314,736)	(248,343)	(8,353)	(347,480)	14,107,183	2,465,879	14,099,440	39,124,449	68,878,039
Total Liabilities and Fund Balances	(279,256)	224,310	371,543	(337,924)	14,110,581	6,644,184	18,356,046	40,211,538	79,301,022

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ending November 30, 2019

	Special Revenue Funds								Total
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Non-grants	
REVENUES									
Property Taxes	—	—	—	—	—	—	—	1,171,666	1,171,666
Penalties & Interest-Delinquent Taxes	—	—	—	—	—	—	—	16	16
Hotel Occupancy Tax	—	—	—	—	—	—	—	1,218,269	1,218,269
Rental Vehicle Tax	—	—	—	—	—	—	—	491,866	491,866
Franchise Fees	—	—	—	—	—	—	2,925,987	25,617	2,951,604
Charges for Services	3,348	—	—	56,632	—	443,424	23,913	3,727,487	4,254,804
Fines and Forfeitures	—	—	—	—	—	—	—	139,076	139,076
Licenses and Permits	—	—	—	—	—	—	—	243,816	243,816
Ticket Sales	—	—	—	—	—	—	—	17,535	17,535
Intergovernmental Revenues	375,824	—	630	1,930,589	—	—	—	864,896	3,171,939
Rents and Other	—	—	—	—	—	663,390	—	769,414	1,432,804
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	—	277,137	277,137
Total revenues	379,172	—	630	1,987,221	—	1,106,814	2,949,900	8,946,795	15,370,532
EXPENDITURES									
General Government	—	—	—	—	—	—	—	45,301	45,301
Public Safety	1,044,393	621,544	—	—	107,488	—	—	1,253,425	3,026,850
Public Works	—	—	—	—	—	—	—	1,739,947	1,739,947
Public Health	—	—	—	2,918,685	317,388	—	—	—	3,236,073
Parks Department	—	14,977	—	—	—	—	—	347,989	362,966
Library	3,388	—	—	—	—	—	—	33,412	36,800
Non Departmental	—	—	—	—	—	—	—	2,180,004	2,180,004
Culture and Recreation	—	951	349	—	—	1,024,317	—	1,771,712	2,797,329
Economic Development	—	—	—	—	—	—	3,093,819	3,607	3,097,426
Animal Services	—	—	4,764	—	—	—	—	1,961,617	1,966,381
Community and Human Development	—	31,127	—	—	—	—	—	21,835	52,962
Debt Service:									
Fiscal Fees	—	—	—	—	—	—	—	14,000	14,000
Capital Outlay	588	100,000	3,240	43,855	—	—	34,600	108,408	290,691
Total expenditures	1,048,369	768,599	8,353	2,962,540	424,876	1,024,317	3,128,419	9,481,257	18,846,730
Excess (Deficiency) of revenues over (under) expenditures	(669,197)	(768,599)	(7,723)	(975,319)	(424,876)	82,497	(178,519)	(534,462)	(3,476,198)
OTHER FINANCING SOURCES(USES):									
Transfers In	—	—	—	—	—	—	1,880,961	1,605,318	3,486,279
Transfers Out	—	—	—	—	—	—	(157,500)	(1,647,147)	(1,804,647)
Capital Contributions Received	—	—	—	—	—	—	—	919,916	919,916
Total other financing sources (uses):	—	—	—	—	—	—	1,723,461	878,087	2,601,548
Net change in fund balances	(669,197)	(768,599)	(7,723)	(975,319)	(424,876)	82,497	1,544,942	343,625	(874,650)
Fund balances - beginning	354,461	520,256	(630)	627,839	14,532,059	2,383,382	12,554,498	38,780,824	69,752,689
Fund balances - ending	<u>(314,736)</u>	<u>(248,343)</u>	<u>(8,353)</u>	<u>(347,480)</u>	<u>14,107,183</u>	<u>2,465,879</u>	<u>14,099,440</u>	<u>39,124,449</u>	<u>68,878,039</u>

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Non-major Funds
For the Period Ending November 30, 2019

Account Group	Federal Grants				State Grants				Other Grants			
	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)
	Adopted	Final			Adopted	Final			Adopted	Final		
Resources (inflows):												
Property Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Hotel Occupancy Tax	—	—	—	—	—	—	—	—	—	—	—	—
Rental Vehicle Tax	—	—	—	—	—	—	—	—	—	—	—	—
Franchise Fees	—	—	—	—	—	—	—	—	—	—	—	—
Charges for Services	—	3,348	3,348	—	—	—	—	—	—	—	—	—
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	4,146,460	7,266,508	375,824	(6,890,684)	2,826,710	3,385,987	—	(3,385,987)	—	7,600	630	(6,970)
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Capital Contributions	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	110,724	110,724	—	(110,724)	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	4,257,184	7,380,580	379,172	(7,001,408)	2,826,710	3,385,987	—	(3,385,987)	—	7,600	630	(6,970)
Charges to appropriations (outflows):												
Personnel Services	3,645,143	4,983,044	874,357	4,108,687	1,452,722	1,656,982	473,432	1,183,550	—	—	—	—
Contractual Services	489,000	638,152	74,259	563,893	658,867	997,049	152,008	845,041	—	—	349	(349)
Materials and Supplies	39,655	860,219	87,470	772,749	197,580	188,048	9,991	178,057	—	(23,295)	4,764	(28,059)
Operating Expenditures	83,385	157,282	11,695	145,587	139,606	66,950	9,160	57,790	—	12,600	—	12,600
Non-Operating Expenditures	—	—	—	—	377,936	477,553	24,008	453,545	—	—	—	—
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	741,883	588	741,295	—	(595)	100,000	(100,595)	—	18,295	3,240	15,055
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	4,257,184	7,380,579	1,048,369	6,332,211	2,826,710	3,385,987	768,599	2,617,388	—	7,600	8,353	(753)
Increase (Decrease) in fund balance:	—	—	(669,197)	(669,197)	—	—	(768,599)	(768,599)	—	—	(7,723)	(7,723)
Fund balances - beginning	—	—	354,461	—	—	—	520,256	—	—	—	(630)	—
Fund balances - ending	—	—	(314,736)	(669,197)	—	—	(248,343)	(768,599)	—	—	(8,353)	(7,723)

This budget and this schedule are prepared on a basis consistent with accounting principles generally accepted in the United States.

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Non-Major Funds
For the Year Ended November 30, 2019

Account Group	Public Health				Public Health Waiver Program				Destination El Paso			
	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)
	Adopted	Final			Adopted	Final			Adopted	Final		
Resources (inflows):												
Property Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Hotel Occupancy Tax	—	—	—	—	—	—	—	—	—	—	—	—
Rental Vehicle Tax	—	—	—	—	—	—	—	—	—	—	—	—
Franchise Fees	—	—	—	—	—	—	—	—	—	—	—	—
Charges for Services	200,000	150,000	56,632	(93,368)	793,700	793,700	—	(793,700)	12,027,121	12,027,121	443,424	(11,583,697)
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	10,002,788	10,900,820	1,930,589	(8,970,231)	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	1,435,000	1,435,000	663,390	(771,610)
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Capital Contributions	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	10,202,788	11,050,820	1,987,221	(9,063,599)	793,700	793,700	—	(793,700)	13,462,121	13,462,121	1,106,814	(12,355,307)
Charges to appropriations (outflows):												
Personnel Services	7,256,974	8,859,978	1,754,485	7,105,493	164,789	164,789	299,370	(134,581)	7,487,036	7,487,036	479,683	7,007,353
Contractual Services	838,695	1,713,481	252,288	1,461,193	54,277	54,277	20,581	33,696	2,835,201	2,835,201	144,254	2,690,947
Materials and Supplies	506,944	2,137,270	646,780	1,490,490	269,214	269,214	63,704	205,510	1,191,183	1,191,183	191,332	999,851
Operating Expenditures	1,600,175	1,720,752	265,132	1,455,620	201,483	201,483	41,221	160,262	1,866,054	1,866,054	201,390	1,664,664
Non-Operating Expenditures	—	7,000	—	7,000	—	—	—	—	82,646	82,646	7,658	74,988
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	462,339	43,855	418,484	103,937	103,937	—	103,937	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	10,202,788	14,900,820	2,962,540	11,938,280	793,700	793,700	424,876	368,824	13,462,121	13,462,121	1,024,317	12,437,803
Increase (Decrease) in fund balance:	—	(3,850,000)	(975,319)	2,874,681	—	—	(424,876)	(424,876)	—	—	82,497	82,496
Fund balances - beginning	—	—	627,839	—	—	—	14,532,059	—	—	—	2,383,382	—
Fund balances - ending	—	(3,850,000)	(347,480)	2,874,681	—	—	14,107,183	(424,876)	—	—	2,465,879	82,496

This budget and this schedule are prepared on a basis consistent with accounting principles generally accepted in the United States.

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Non-Major Funds
For the Year Ended November 30, 2019

Account Group	Economic Development				Non-grants				Total Non-Major			
	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)
	Adopted	Final			Adopted	Final			Adopted	Final		
Resources (inflows):												
Property Taxes	—	—	—	—	5,233,802	5,645,109	1,171,666	(4,473,443)	5,233,802	5,645,109	1,171,666	(4,473,443)
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	16	16	—	—	16	16
Hotel Occupancy Tax	—	—	—	—	11,200,000	14,694,258	1,218,269	(13,475,989)	11,200,000	14,694,258	1,218,269	(13,475,989)
Rental Vehicle Tax	—	—	—	—	3,000,000	3,000,000	491,866	(2,508,134)	3,000,000	3,000,000	491,866	(2,508,134)
Franchise Fees	10,179,390	10,179,390	2,925,987	(7,253,403)	720,000	720,000	25,617	(694,383)	10,899,390	10,899,390	2,951,604	(7,947,786)
Charges for Services	—	75,000	23,913	(51,087)	22,400,415	22,695,750	3,727,487	(18,968,263)	35,421,237	35,744,919	4,254,804	(31,490,115)
Fines and Forfeitures	—	—	—	—	890,000	890,000	139,076	(750,924)	890,000	890,000	139,076	(750,924)
Licenses and Permits	—	—	—	—	996,000	996,000	243,816	(752,184)	996,000	996,000	243,816	(752,184)
Ticket Sales	—	—	—	—	—	280,000	17,535	(262,465)	—	280,000	17,535	(262,465)
Intergovernmental Revenues	—	—	—	—	3,950,905	5,167,357	864,896	(4,302,461)	20,926,862	26,728,271	3,171,939	(23,556,332)
Interest	—	—	—	—	—	16,900	—	(16,900)	—	16,900	—	(16,900)
Rents and Other	—	—	—	—	2,176,386	4,418,610	769,414	(3,649,196)	3,611,386	5,853,610	1,432,804	(4,420,806)
Transfers In	7,523,848	8,223,848	1,880,961	(6,342,887)	13,252,673	13,427,323	1,605,318	(11,822,005)	20,776,521	21,651,171	3,486,279	(18,164,892)
Capital Contributions	—	—	—	—	—	—	919,916	919,916	—	—	919,916	919,916
Proceeds from Sale of Capital Assets	—	—	—	—	1,130,000	1,130,000	277,137	(852,863)	1,130,000	1,130,000	277,137	(852,863)
Intrafund Transfers	—	—	—	—	3,737,080	4,400,898	—	(4,400,898)	3,847,804	4,511,622	—	(4,511,622)
Amounts available for appropriation from current year resources	17,703,238	18,478,238	4,830,861	(13,647,377)	68,687,261	77,482,205	11,472,029	(66,010,176)	117,933,002	132,041,251	19,776,727	(112,264,523)
Charges to appropriations (outflows):												
Personnel Services	—	—	—	—	15,963,088	17,862,815	3,488,857	14,373,958	35,969,752	41,014,644	7,370,184	33,644,460
Contractual Services	17,073,238	17,148,238	3,093,819	14,054,419	17,937,041	25,081,936	4,997,532	20,084,404	39,886,319	48,468,335	8,735,090	39,733,245
Materials and Supplies	—	—	—	—	3,995,900	5,571,193	614,159	4,957,034	6,200,477	10,193,831	1,618,200	8,575,631
Operating Expenditures	—	—	—	—	2,259,257	2,466,938	201,438	2,265,500	6,149,960	6,492,059	730,036	5,762,023
Non-Operating Expenditures	—	—	—	—	4,152,727	8,785,470	31,982	8,753,488	4,613,309	9,352,669	63,648	9,289,021
Intergovernmental Expenditures	—	—	—	—	609,951	609,951	38,881	571,070	609,951	609,951	38,881	571,070
Capital Outlay	—	—	34,600	(34,600)	8,296,000	2,454,956	108,408	2,346,548	8,399,937	3,780,814	290,691	3,490,124
Other Uses	630,000	1,330,000	157,500	1,172,500	15,473,297	14,648,947	1,647,147	13,001,800	16,103,297	15,978,947	1,804,647	14,174,300
Total charges to appropriations	17,703,238	18,478,238	3,285,919	15,192,319	68,687,261	77,482,205	11,128,404	66,353,802	117,933,002	135,891,251	20,651,377	115,239,874
Increase (Decrease) in fund balance:	—	—	1,544,942	1,544,942	—	—	343,625	343,625	—	(3,849,999)	(874,650)	2,975,350
Fund balances - beginning	—	—	12,554,498	—	—	—	38,780,824	—	—	—	69,752,689	—
Fund balances - ending	—	—	14,099,440	1,544,942	—	—	39,124,449	343,625	—	(3,849,999)	68,878,039	2,975,350

This budget and this schedule are prepared on a basis consistent with accounting principles generally accepted in the United States.

City of El Paso, Texas
Combining Statement of Net Position
Internal Service Funds
November 30, 2019

	Supply and Support	Self Insurance	Total
ASSETS:			
Cash	2,582,424	31,254,969	33,837,393
Receivables - Net of Allowances			
Interest	3,144	54,611	57,755
Trade	2,486	2,459	4,945
Inventory	857,822	—	857,822
Capital Assets:			
Buildings, Improvements & Equipment, Net	238,605	—	238,605
Total Assets	3,684,481	31,312,039	34,996,520
DEFERRED OUTFLOWS OF RESOURCES			
Pension Contributions Subsequent to Measurement Date	451,035	131,141	582,176
Difference in Projected and Actual Earnings on Pension Investments	326,173	94,837	421,010
Difference in Expected and Actual Pension Experience	239,723	69,701	309,424
Change in Assumptions for Pensions	340,230	98,925	439,155
Change in Assumptions for Other Post Employment Benefits	429,554	—	429,554
Difference in Expected and Actual Other Post Employment Experience	3,237	497	3,734
Total Deferred Outflows of Resources	1,789,952	395,101	2,185,053
Total Assets & Deferred Outflows of Resources	5,474,433	31,707,140	37,181,573
LIABILITIES:			
Accounts Payable	224,602	58,687	283,289
Compensated Absences - Due within one year	147,020	24,140	171,160
Compensated Absences - Due beyond one year	343,047	56,327	399,374
Other Post-employment Benefits	3,328,294	391,626	3,719,920
Net Pension Liability - Due beyond one year	3,487,590	1,014,042	4,501,632
Claims and Judgments	—	17,271,038	17,271,038
Total Liabilities	7,530,553	18,815,860	26,346,413
DEFERRED INFLOWS OF RESOURCES			
Difference in Actual and Expected Pension Experience	205,809	59,840	265,649
Difference in Actual and Expected for Other Post Employment Benefits	349,844	—	349,844
Difference in Projected and Actual Earnings on Pension Assets	341,979	99,432	441,411
Total Deferred Inflows of Resources	897,632	159,272	1,056,904
NET POSITION (DEFICIT):			
Net investment in capital assets	238,605	—	238,605
Unrestricted	(3,192,357)	12,732,008	9,539,651
Total Net Position (Deficit)	(2,953,752)	12,732,008	9,778,256
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	5,474,433	31,707,140	37,181,573

City of El Paso, Texas
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Period Ending November 30, 2019

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	4,204,070	—	4,204,070
Premium Contributions	—	15,552,880	15,552,880
General Revenues	1,524	211,990	213,514
Total Operating Revenues	<u>4,205,594</u>	<u>15,764,870</u>	<u>19,970,464</u>
OPERATING EXPENSES:			
Personnel Services	1,191,954	608,774	1,800,728
Outside Contracts	2,505	426,619	429,124
Professional Services	—	237,456	237,456
Fuel and Lubricants	891,858	—	891,858
Materials and Supplies	622,460	980	623,440
Communications	74	—	74
Utilities	3,850	—	3,850
Operating Leases	487	226	713
Travel and Entertainment	82	1,218	1,300
Benefits Provided	423	13,634,469	13,634,892
Maintenance and Repairs	306,862	—	306,862
Other Operating Expenses	2,409	969	3,378
Total Operating Expenses	<u>3,022,964</u>	<u>14,910,711</u>	<u>17,933,675</u>
Operating Income (Loss)	<u>1,182,630</u>	<u>854,159</u>	<u>2,036,789</u>
NON-OPERATING REVENUES (EXPENSES):			
Unrealized loss on investments	(293)	(5,038)	(5,331)
Total Non-operating Revenues	(293)	(5,038)	(5,331)
Income (Loss)	1,182,337	849,121	2,031,458
Transfers in	—	126,000	126,000
Change in net position	1,182,337	975,121	2,157,458
Net Position (Deficit), Beginning	<u>(4,136,089)</u>	<u>11,756,887</u>	<u>7,620,798</u>
Net Position (Deficit), Ending	<u>(2,953,752)</u>	<u>12,732,008</u>	<u>9,778,256</u>

City of El Paso, Texas
Combining Statement of Cash Flows
Internal Service Funds
For the Period Ending November 30, 2019

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	4,209,393	15,764,870	19,974,263
Payments to Suppliers	(2,825,780)	(14,354,154)	(17,179,934)
Payments to Employees	(1,287,754)	(636,279)	(1,924,033)
Net cash provided by (used in) operating activities	<u>95,859</u>	<u>774,437</u>	<u>870,296</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	126,000	126,000
Advances to Other Funds	483,943	4,920,800	5,404,743
Net cash provided by noncapital financing activities	<u>483,943</u>	<u>5,046,800</u>	<u>5,530,743</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	2,002,914	25,438,770	27,441,684
Interest	(292)	(5,038)	(5,330)
Net cash used in investing activities	<u>2,002,622</u>	<u>25,433,732</u>	<u>27,436,354</u>
Net Decrease in cash and cash equivalents	2,582,424	31,254,969	33,837,393
Cash Balance - beginning	—	—	—
Cash Balance - ending	<u>2,582,424</u>	<u>31,254,969</u>	<u>33,837,393</u>
Reconciliation of operating income(loss) to net cash provided (used in) operating activities:			
Operating income (loss)	1,182,630	854,159	2,036,789
Adjustments to reconcile operating income(loss) to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Receivables, net	3,799	—	3,799
Accounts and other payables	(994,769)	(52,217)	(1,046,986)
Accrued expenses	(95,801)	(27,505)	(123,306)
Net cash provided (used in) operating activities	<u>95,859</u>	<u>774,437</u>	<u>870,296</u>

City of El Paso, Texas
Combining Statement of Fiduciary Net Position
Pension Trust Funds
November 30, 2019

	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2018)			Total
	El Paso City Employees' Pension Fund	Firemen Division	Policemen Division	
Assets				
Cash and Cash Equivalents	17,959,516	11,829,130	17,304,574	47,093,220
Investments:				
Commingled funds	164,641,789	—	—	164,641,789
U.S. Government Securities	36,477,002	—	—	36,477,002
Absolute Return Investments	95,310,343	—	—	95,310,343
Corporate stocks	95,722,540	—	—	95,722,540
Bank Collective Investment Funds	186,724,608	—	—	186,724,608
Master Limited Partnerships	18,443,282	—	—	18,443,282
Private equities	76,494,426	53,461,074	78,297,926	208,253,426
Real estate investment funds	73,437,789	46,807,932	68,553,881	188,799,602
Fixed Income Securities	40,710,385	137,664,891	201,621,004	379,996,280
Domestic Equities		157,402,253	230,527,916	387,930,169
International Equities		150,039,907	219,745,183	369,785,090
Securities lending collateral		23,713,316	34,730,006	58,443,322
Receivables - Net of Allowances				
Commission Credits Receivable	3,697	—	—	3,697
Due from Brokers For Securities Sold	980,616	—	—	980,616
Employer Contributions	1,163,286	811,150	675,458	2,649,894
Employee Contributions	740,828	277,185	340,843	1,358,856
Accrued Interest and Dividends	928,171	—	—	928,171
Other Receivables	—	85	86	171
Prepaid Items	23,249	—	—	23,249
Capital Assets:				
Buildings, Improvements & Equipment, Net	3,154,205	1,081,938	1,081,938	5,318,081
TOTAL ASSETS	812,915,732	583,088,861	852,878,815	2,248,883,408
LIABILITIES				
Accounts Payable	5,338,049	31,780,643	53,514,122	90,632,814
Accrued Expenses	949,995	500,047	696,611	2,146,653
Unearned Revenue - Commission Credits	3,697	—	—	3,697
TOTAL LIABILITIES	6,291,741	32,280,690	54,210,733	92,783,164
NET POSITION:				
Restricted for Pensions	806,623,991	550,808,171	798,668,082	2,156,100,244

City of El Paso, Texas
Combining Statement of Changes in Fiduciary Net Position
Pension Trust Funds
For the Period Ending November 30, 2019

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2018)		Total
		Firemen Division	Policemen Division	
ADDITIONS:				
Contributions:				
Employer	26,424,696	12,271,270	16,051,567	54,747,533
Employee	15,746,549	10,128,623	12,630,482	38,505,654
Total contributions	<u>42,171,245</u>	<u>22,399,893</u>	<u>28,682,049</u>	<u>93,253,187</u>
Other Income	66,738	—	—	66,738
Investment income:				
Net increase in fair value	7,981,580	(43,308,670)	(57,628,664)	(92,955,754)
Interest	4,169,630	3,830,492	5,613,362	13,613,484
Dividends	3,552,203	8,243,353	12,081,742	23,877,298
Securities lending loss	37,424	(92,966)	(124,023)	(179,565)
Securities lending fees	—	—	—	—
Investment adviser fees	(2,987,728)	(2,346,244)	(3,307,030)	(8,641,002)
Increase in commission credits receivable	—	—	—	—
Net investment income	<u>12,819,847</u>	<u>(33,674,035)</u>	<u>(43,364,613)</u>	<u>(64,218,801)</u>
Total additions	<u>54,991,092</u>	<u>(11,274,142)</u>	<u>(14,682,564)</u>	<u>29,034,386</u>
DEDUCTIONS				
Benefits paid to participants	62,251,632	38,197,647	54,618,343	155,067,622
Refunds of contributions	4,215,138	679,508	1,841,567	6,736,213
Administrative expenses	1,866,619	753,808	770,506	3,390,933
Depreciation and amortization expense	—	77,445	77,445	154,890
Total deductions	<u>68,333,389</u>	<u>39,708,408</u>	<u>57,307,861</u>	<u>165,349,658</u>
Change in net position	(13,342,297)	(50,982,550)	(71,990,425)	(136,315,272)
Net position - beginning of the year	<u>819,966,288</u>	<u>601,790,721</u>	<u>870,658,507</u>	<u>2,292,415,516</u>
Net position - end of the year	<u>806,623,991</u>	<u>550,808,171</u>	<u>798,668,082</u>	<u>2,156,100,244</u>

**BUDGETARY SCHEDULES
ENTERPRISE FUNDS
OPERATIONS**



CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
El Paso International Airport
For the Period Ending November 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	41,493,334	41,493,334	9,631,465	(31,861,869)	23.21 %
Charges of Fares and Fees	524,500	524,500	132,115	(392,385)	25.19 %
General Revenues	1,338,521	1,338,521	755,427	(583,094)	56.44 %
Interest Revenue	200,000	200,000	—	(200,000)	— %
Unrealized Loss on Investments	—	—	(6,869)	(6,869)	— %
Amounts available for appropriation from current year resources	<u>43,556,355</u>	<u>43,556,355</u>	<u>10,512,138</u>	<u>(33,044,217)</u>	<u>24.13 %</u>
Charges to appropriations (outflows):					
Personnel Services	18,846,037	18,846,037	4,219,023	14,627,014	22.39 %
Contractual Services	104,000	69,000	5,743	63,257	8.32 %
Professional Services	818,075	638,275	24,165	614,110	3.79 %
Outside Contracts	9,305,022	8,896,022	1,339,155	7,556,867	15.05 %
Fuel and Lubricants	289,920	234,920	22,815	212,105	9.71 %
Materials and Supplies	1,202,175	1,007,175	234,870	772,305	23.32 %
Communications	189,325	162,325	529	161,796	0.33 %
Utilities	2,189,300	2,189,300	459,065	1,730,235	20.97 %
Operating Leases	42,200	42,200	4,721	37,479	11.19 %
Travel and Entertainment	246,795	137,795	92,392	45,403	67.05 %
Benefits Provided	500	500	—	500	— %
Maintenance and Repairs	887,900	659,700	93,464	566,236	14.17 %
Other Operating Expenses	2,777,650	2,042,650	522,403	1,520,247	25.57 %
Transfers Out	3,332,245	2,654,312	7,700,260	(5,045,948)	290.10 %
Budget only	<u>3,325,211</u>	<u>5,976,144</u>	<u>—</u>	<u>5,976,144</u>	<u>— %</u>
Total charges to appropriations	<u>43,556,355</u>	<u>43,556,355</u>	<u>14,718,605</u>	<u>28,837,750</u>	<u>33.79 %</u>
Increase in fund balance	—	—	(4,206,467)	4,206,467	
Net Position, Beginning	<u>—</u>	<u>—</u>	<u>247,348,105</u>	<u>(247,348,105)</u>	
Net Position, Ending	<u>—</u>	<u>—</u>	<u>243,141,638</u>	<u>(243,141,638)</u>	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Mass Transit
For the Period Ending November 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	120,000	120,000	36,737	(83,263)	30.61 %
Charges of Fares and Fees	9,970,000	9,970,000	2,223,156	(7,746,844)	22.30 %
General Revenues	45,000	45,000	36,865	(8,135)	81.92 %
Sales Tax	46,192,500	46,192,500	11,719,985	(34,472,515)	25.37 %
Amounts available for appropriation from current year resources	56,327,500	56,327,500	14,016,743	(42,310,757)	24.88 %
Charges to appropriations (outflows):					
Personnel Services	22,753,261	22,753,261	5,906,878	16,846,383	25.96 %
Professional Services	247,000	165,719	45,971	119,748	27.74 %
Outside Contracts	11,516,500	11,385,474	1,076,041	10,309,433	9.45 %
Fuel and Lubricants	2,553,000	2,350,551	330,496	2,020,055	14.06 %
Materials and Supplies	442,300	123,400	56,520	66,880	45.80 %
Communications	211,750	192,950	8,384	184,566	4.35 %
Utilities	1,618,000	1,564,000	238,270	1,325,730	15.23 %
Operating Leases	366,300	366,300	64,267	302,033	17.54 %
Travel and Entertainment	37,000	27,292	15,531	11,761	56.91 %
Benefits Provided	105,000	89,651	6,140	83,511	6.85 %
Maintenance and Repairs	95,000	85,000	15,619	69,381	18.38 %
Other Operating Expenses	12,036,399	11,929,103	1,518,147	10,410,956	12.73 %
Interest expense	2,257,812	2,257,812	—	2,257,812	— %
Capital outlay	474,160	424,160	—	424,160	— %
Current Portion - Bonds, Notes and Capital	1,614,018	1,614,018	—	1,614,018	— %
Budget Only	—	998,809	—	998,809	— %
Total charges to appropriations	56,327,500	56,327,500	9,282,264	47,045,236	16.48 %
Increase in fund balance	—	—	4,734,479	(4,734,479)	
Net Position, Beginning	—	—	157,383,058	(157,383,058)	
Net Position, Ending	—	—	162,117,537	(162,117,537)	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Environmental Services
For the Period Ending November 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	62,635,000	62,635,000	10,611,237	(52,023,763)	16.94 %
Sales to Departments	68,000	68,000	1,299	(66,701)	1.91 %
General Revenues	278,000	278,000	71,654	(206,346)	25.77 %
Transfers In	5,953,260	5,953,260	1,488,315	(4,464,945)	25.00 %
Interest Revenue	200,000	200,000	—	(200,000)	— %
Capital Contributions	—	—	18,926	18,926	— %
Budget only	1,849,973	1,364,024	—	(1,364,024)	— %
Gain (Loss) on Sale of Capital Assets	—	—	756	756	— %
Unrealized Loss on Investments	—	—	(8,357)	(8,357)	— %
Amounts available for appropriation from current year resources	<u>70,984,233</u>	<u>70,498,284</u>	<u>12,183,830</u>	<u>(58,314,454)</u>	<u>17.28 %</u>
Charges to appropriations (outflows):					
Personnel Services	19,843,643	19,843,643	4,574,110	15,269,533	23.05 %
Professional Services	207,153	95,184	1,729	93,455	1.82 %
Outside Contracts	2,581,500	2,612,287	290,731	2,321,556	11.13 %
Fuel and Lubricants	2,945,500	2,955,000	705,008	2,249,992	23.86 %
Benefits Provided	—	—	83	(83)	— %
Materials and Supplies	7,580,650	7,392,940	1,660,171	5,732,769	22.46 %
Communications	256,500	317,500	36,872	280,628	11.61 %
Utilities	129,500	129,500	16,662	112,838	12.87 %
Operating Leases	65,000	65,000	6,958	58,042	10.70 %
Travel and Entertainment	104,000	19,203	17,052	2,151	88.80 %
Maintenance and Repairs	827,500	706,239	81,148	625,091	11.49 %
Other Operating Expenses	4,466,658	4,385,158	943,664	3,441,494	21.52 %
Interest Expense	726,751	726,751	—	726,751	— %
Landfill and Transfer Station	3,340,000	900,000	3,249,999	(2,349,999)	361.11 %
Current portion - Bonds, Notes and Capital	1,473,095	1,473,095	—	1,473,095	— %
Transfers Out	<u>26,436,783</u>	<u>28,876,783</u>	<u>1,117,071</u>	<u>27,759,712</u>	<u>3.87 %</u>
Total charges to appropriations	<u>70,984,233</u>	<u>70,498,284</u>	<u>12,701,258</u>	<u>57,797,025</u>	<u>18.02 %</u>
Increase in fund balance	—	—	(517,428)	517,428	
Net Position, Beginning	—	—	<u>38,402,837</u>	<u>(38,402,837)</u>	
Net Position, Ending	<u>—</u>	<u>—</u>	<u>37,885,409</u>	<u>(37,885,409)</u>	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
International Bridges
For the Period Ending November 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	—	—	—	—	— %
Charges of Tolls	18,216,796	18,216,796	4,901,631	(13,315,165)	26.91 %
General Revenues	562,719	562,719	393,789	(168,930)	69.98 %
Unrealized Loss on Investments	—	—	(1,322)	(1,322)	— %
Amounts available for appropriation from current year resources	<u>18,779,515</u>	<u>18,779,515</u>	<u>5,294,098</u>	<u>(13,485,417)</u>	<u>28.19 %</u>
Charges to appropriations (outflows):					
Personnel Services	3,657,002	3,657,002	790,224	2,866,778	21.61 %
Professional Services	240,725	152,052	10,327	141,725	6.79 %
Outside Contracts	1,559,330	1,124,011	189,221	934,790	16.83 %
Fuel and Lubricants	7,350	5,941	1,815	4,126	30.55 %
Materials and Supplies	161,883	128,854	25,907	102,947	20.11 %
Communications	20,600	20,600	—	20,600	— %
Utilities	109,500	109,500	14,005	95,495	12.79 %
Operating Leases	346,754	346,754	29,579	317,175	8.53 %
Travel and Entertainment	31,758	9,820	6,378	3,442	64.95 %
Maintenance and Repairs	158,000	123,467	1,937	121,530	1.57 %
Other Operating Expenses	163,848	158,620	53,174	105,446	33.52 %
Interest Expense	109,000	109,000	—	109,000	— %
Capital outlay	42,000	49,915	—	49,915	— %
Current portion - Bonds, Notes and Capital	715,000	715,000	—	715,000	— %
Transfers Out	11,456,765	11,445,265	3,559,183	7,886,082	31.10 %
Budget Only	—	612,215	—	612,215	— %
Total charges to appropriations	<u>18,779,515</u>	<u>18,768,015</u>	<u>4,681,750</u>	<u>14,086,266</u>	<u>24.95 %</u>
Increase in fund balance	—	11,500	612,348	(600,848)	
Net Position, Beginning	—	—	9,932,263	(9,932,263)	
Net Position, Ending	<u>—</u>	<u>11,500</u>	<u>10,544,611</u>	<u>(10,533,111)</u>	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Tax Office
For the Period Ending November 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
General Revenues	—	—	147,311	147,311	— %
Intergovernmental Revenues	1,709,267	1,709,267	1,485,758	(223,509)	86.92 %
Penalties and Interest-Delinquent Taxes	516,000	516,000	127,501	(388,499)	24.71 %
Unrealized Loss on Investments	—	—	(250)	(250)	— %
Amounts available for appropriation from current year resources	2,225,267	2,225,267	1,760,320	(464,947)	79.11 %
Charges to appropriations (outflows):					
Personnel Services	1,298,650	1,298,650	270,872	1,027,778	20.86 %
Professional Services	469	469	—	469	— %
Outside Contracts	302,000	305,400	21,938	283,462	7.18 %
Fuel and Lubricants	100	100	28	72	28.00 %
Materials and Supplies	36,832	23,432	3,303	20,129	14.10 %
Communications	101,779	96,779	81,612	15,167	84.33 %
Operating Leases	141,300	146,300	45,062	101,238	30.80 %
Travel and Entertainment	14,000	4,000	1,345	2,655	33.63 %
Other Operating Expenses	330,136	330,136	76,295	253,841	23.11 %
Budget Only	—	20,000	—	20,000	— %
Total charges to appropriations	2,225,267	2,225,267	500,455	1,724,811	22.49 %
Increase in fund balance	—	—	1,259,865	(1,259,865)	
Net Position, Beginning	—	—	1,155,715	(1,155,715)	
Net Position, Ending	—	—	2,415,580	(2,415,580)	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Supply and Support
For the Period Ending November 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Sales to Departments	17,498,000	17,498,000	4,204,070	(13,293,930)	24.03 %
General Revenues	7,000	7,000	1,524	(5,476)	21.77 %
Unrealized Loss on Investments	—	—	(293)	(293)	— %
Amounts available for appropriation from current year resources	<u>17,505,000</u>	<u>17,505,000</u>	<u>4,205,301</u>	<u>(13,299,699)</u>	<u>24.02 %</u>
Charges to appropriations (outflows):					
Personnel Services	5,214,859	5,214,859	1,191,954	4,022,905	22.86 %
Outside Contracts	170,000	170,000	2,505	167,495	1.47 %
Fuel and Lubricants	5,714,500	5,714,500	891,858	4,822,642	15.61 %
Materials and Supplies	4,530,000	4,530,000	622,460	3,907,540	13.74 %
Communications	4,000	4,000	74	3,926	1.85 %
Utilities	31,000	31,000	3,850	27,150	12.42 %
Operating Leases	10,000	10,000	487	9,513	4.87 %
Travel and Entertainment	1,000	1,000	82	918	8.20 %
Benefits Provided	2,500	2,500	423	2,077	16.92 %
Maintenance and Repairs	1,650,000	1,650,000	306,862	1,343,138	18.60 %
Other Operating Expenses	26,000	26,000	2,409	23,591	9.27 %
Capital Outlay	126,000	26,000	—	26,000	— %
Transfers Out	—	100,000	—	100,000	— %
Budget Only	25,141	25,141	—	25,141	— %
Total charges to appropriations	<u>17,505,000</u>	<u>17,505,000</u>	<u>3,022,964</u>	<u>14,482,036</u>	<u>17.27 %</u>
Increase in fund balance	—	—	1,182,337	(1,182,337)	
Net Position, Beginning	—	—	<u>(4,136,089)</u>	<u>4,136,089</u>	
Net Position, Ending	<u>—</u>	<u>—</u>	<u>(2,953,752)</u>	<u>2,953,752</u>	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Self Insurance
For the Period Ending November 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Premium Contributions	65,985,047	65,985,047	15,552,880	(50,432,167)	23.57 %
General Revenues	—	—	211,990	211,990	— %
Unrealized Loss on Investments	—	—	(5,038)	(5,038)	— %
Transfers In	650,000	650,000	126,000	(524,000)	19.38 %
Amounts available for appropriation from current year resources	<u>66,635,047</u>	<u>66,635,047</u>	<u>15,885,832</u>	<u>(50,749,215)</u>	<u>23.84 %</u>
Charges to appropriations (outflows):					
Personnel Services	2,876,390	2,876,390	608,774	2,267,616	21.16 %
Professional Services	1,354,189	1,354,189	237,456	1,116,733	17.53 %
Outside Contracts	3,005,982	3,005,982	426,619	2,579,363	14.19 %
Materials and Supplies	44,850	44,850	980	43,870	2.19 %
Communications	1,050	1,050	—	1,050	— %
Operating Leases	4,400	4,400	226	4,174	5.14 %
Travel and Entertainment	7,000	7,000	1,218	5,782	17.40 %
Benefits Provided	58,982,153	58,982,153	13,634,469	45,347,684	23.12 %
Other Operating Expenses	12,300	12,300	969	11,331	7.88 %
Budget Only	346,734	346,734	—	346,734	— %
Total charges to appropriations	<u>66,635,047</u>	<u>66,635,047</u>	<u>14,910,711</u>	<u>51,724,337</u>	<u>22.38 %</u>
Increase in fund balance	—	—	975,121	(975,121)	
Net Position, Beginning	—	—	11,756,887	(11,756,887)	
Net Position, Ending	<u>—</u>	<u>—</u>	<u>12,732,008</u>	<u>(12,732,008)</u>	