

CITY OF EL PASO, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2017

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Downtown Development Corporation	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	(5,391,059)	2,831,495	6,362,793	262,175,389	348,590	37,662,500	303,989,708
Receivables - Net of Allowances							
Taxes	20,143,224	-	2,963,556	239,874	193,719	431,759	23,972,132
Interest	1,254	277,529	978	2,392	-	1,198	283,351
Trade	2,314,589	-	1,008,237	1,602,860	29,657	315,955	5,271,298
Notes	1,900,000	58,713,456	-	-	-	23,069	60,636,525
Due from Other Government Agencies	43,309	1,681,112	-	1,887,620	-	11,939,385	15,551,426
Other	9,077,061	-	-	-	-	7,011,001	16,088,062
Due from Other Funds	-	-	-	6,401,345	-	-	6,401,345
Due from Component Unit	-	-	-	-	-	-	-
Inventory	3,798,045	-	-	-	-	58,844	3,856,889
Total Assets	32,493,414	63,503,592	10,335,564	272,309,480	571,966	57,640,599	436,854,615
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	32,493,414	63,503,592	10,335,564	272,309,480	571,966	57,640,599	436,854,615
LIABILITIES							
Accounts Payable	3,890,257	521,615	(1)	(8,099,351)	(1)	10,579,455	6,891,974
Due to Other Funds	3,928	-	-	2,107,710	-	3,000,000	5,111,638
Taxes Payable	657,362	-	(7,562)	-	-	4,222	654,022
Unearned Revenue	3,860,717	-	-	-	-	13,009,168	16,869,885
Due to Other Government Agencies	-	4,823	-	-	-	165,656	170,479
Total Liabilities	8,412,527	526,438	(7,563)	(5,991,641)	(1)	26,758,501	29,698,261
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenues Community Development low income housing loans	-	62,977,151	-	-	-	-	62,977,151
Unavailable Revenues Property Taxes	5,207,229	-	2,583,478	-	-	-	7,790,707
Total Deferred Inflows of Resources	5,207,229	62,977,151	2,583,478	-	-	-	70,767,858
FUND BALANCES:							
Nonspendable	3,798,045	-	-	-	-	58,844	3,856,889
Restricted	18,370,302	-	7,759,649	278,301,121	571,967	19,057,054	324,060,093
Committed	-	-	-	-	-	12,465,448	12,465,448
Unassigned	(3,294,689)	-	-	-	-	(699,248)	(3,993,937)
Total Fund Balances	18,873,658	-	7,759,649	278,301,121	571,967	30,882,098	336,388,493
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	32,493,414	63,503,589	10,335,564	272,309,480	571,966	57,640,599	436,854,612

CITY OF EL PASO, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Month Ended September 30, 2017

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Downtown Development Corporation	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Property Taxes	666,481	-	716,182	-	-	296,768	1,679,431
Penalties and Interest-Delinquent taxes	123,435	-	66,697	-	-	-	190,132
Sales Taxes	14,241,338	-	-	5,924	4,638	30,929	14,282,829
Franchise Fees	2,478,925	-	-	-	-	-	2,478,925
Charges for Services	4,841,339	348,271	2	70,998	6,638	483,908	5,751,156
Fines and Forfeitures	1,086,424	-	-	-	-	175,073	1,261,497
Licenses and Permits	2,482,092	-	-	-	-	6,435	2,488,527
Intergovernmental Revenues	-	551,941	-	(1,711,509)	-	1,205,662	46,094
Interest	-	1,512	-	-	-	-	1,512
Rents and Other	238,017	33,877	-	-	-	115,132	387,026
Net Decrease in the Fair Value of Investments	13,319	-	-	-	-	-	13,319
TOTAL REVENUES	26,171,370	935,601	782,881	(1,634,587)	11,276	2,313,907	28,580,448
EXPENDITURES							
Current:							
General Government	3,573,006	4,807	-	9,576	-	16,764	3,604,153
Public Safety	28,366,783	-	-	-	-	684,519	29,051,302
Public Works	5,049,895	-	-	897,974	-	156,531	6,104,400
Facilities Maintenance	-	-	-	-	-	-	-
Public Health	694,528	-	-	-	-	524,279	1,218,807
Parks Department	2,808,293	9,516	-	-	-	47,700	2,865,509
Library	983,999	-	-	-	-	310	984,309
Non Departmental	4,990,014	-	-	-	-	2,188	4,992,202
Culture and Recreation	848,477	-	-	109,450	-	126,959	1,084,886
Economic Development	1,214,124	-	-	(14,148)	-	97,874	1,297,850
Environmental Code Compliance	-	-	-	-	-	17,419	17,419
Community and Human Development	49,440	770,532	-	10,617	-	1,563	832,152
Debt Service:							
Principal	2,835,876	-	-	-	-	-	2,835,876
Interest Expense	332,267	-	-	-	-	-	332,267
Fiscal Fees	-	-	5,850	14,590	9,000	-	29,440
Capital Outlay	-	173,508	-	3,052,957	-	13,931	3,240,396
TOTAL EXPENDITURES	51,746,702	958,363	5,850	4,081,016	9,000	1,690,037	58,490,968
Excess(Deficiency) of revenues over expenditures	(25,575,332)	(22,762)	777,031	(5,715,603)	2,276	623,870	(29,910,520)
OTHER FINANCING SOURCES(USES):							
Transfers In	402,241	-	-	-	11,098	67,326	480,665
Transfers Out	(765,344)	22,762	-	-	-	(535,657)	(1,278,239)
Other Sources (Uses)	-	-	-	-	-	3,852,303	3,852,303
TOTAL OTHER FINANCING SOURCES(USES)	(363,103)	22,762	-	-	11,098	(468,331)	(797,574)
Net change in fund balances	(25,938,435)	-	777,031	(5,715,603)	13,374	155,539	(30,708,094)
Fund balances - beginning of year	44,812,093	-	6,982,618	284,016,724	525,190	32,473,251	368,809,876
Fund balances - end of period	18,873,658	-	7,759,649	278,301,121	538,564	32,628,790	338,101,782

CITY OF EL PASO, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2017

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	
ASSETS							
Current assets:							
Cash and Cash Equivalents	29,690,468	21,328,426	(29,240,690)	3,160,431	416,069	25,354,704	22,011,082
Receivables - Net of Allowances:							
Taxes	-	-	6,832,796	-	-	6,832,796	-
Interest	1,030	-	-	143	-	1,173	568
Trade	754,532	2,749,415	2,826,366	-	-	6,330,313	2,938
Due from Other Government Agencies	3,684,199	153,864	1,593,712	-	-	5,431,775	-
Prepaid Items	321,456	-	429,317	-	-	750,773	1,142,895
Due From Other Funds	-	-	2,107,710	-	-	2,107,710	-
Inventory	1,372,871	-	4,465,644	-	-	5,838,515	500,001
Total current assets	35,824,556	24,231,705	(10,985,145)	3,160,574	416,069	52,647,759	23,657,484
Noncurrent assets:							
Restricted Cash and Cash Equivalents	-	20,976,770	-	4,760,709	-	25,737,479	-
Capital Assets:							
Land	1,381,099	6,887,813	11,871,902	2,469,531	-	22,610,345	-
Buildings, Improvements & Equipment, Net	237,402,981	36,105,469	100,361,423	14,677,585	24,058	388,571,516	-
Construction in Progress	21,196,719	7,278,480	56,011,486	99,850	-	84,586,535	345,067
Total noncurrent assets	259,980,799	71,248,532	168,244,811	22,007,675	24,058	521,505,875	345,067
TOTAL ASSETS	295,805,355	95,480,237	157,259,666	25,168,249	440,127	574,153,634	24,002,551
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflow of Resources - Pension Contributions	1,180,184	1,769,860	3,196,099	219,279	-	6,365,422	511,921
Deferred Outflow of Resources - Econ/Demog Losses	140,018	209,978	379,187	26,016	-	755,199	60,735
Total Deferred Outflows of Resources	1,320,202	1,979,838	3,575,286	245,295	-	7,120,621	572,656
Total Assets & Deferred Outflows	297,125,557	97,460,075	160,834,952	25,413,544	440,127	581,274,255	24,575,207
LIABILITIES							
Current liabilities:							
Accounts Payable	(252,880)	(1,106,966)	(233,317)	(176,727)	2,583	(1,767,307)	(515,513)
Current Portion - Bonds, Notes and Capital	1,876,944	1,518,807	1,711,105	1,231,885	-	6,338,741	-
Due to Other Funds	808,651	1,402,894	1,047,479	253,352	-	3,512,376	-
Taxes Payable	56,540	-	(6)	16,463	-	72,997	-
Interest Payable on Bonds and Notes	107,057	37,451	107,679	9,918	-	262,105	-
Unearned Revenue	1,031,779	563	246,241	5,000	-	1,283,583	-
Construction Contracts and Retainage Payable	-	-	-	-	-	-	-
Compensated Absences - Current	2,005,358	980,026	1,448,501	167,142	-	4,601,027	-
Landfill Closure Costs - Current	-	992,875	-	-	-	992,875	-
Total current liabilities	5,633,449	3,825,650	4,327,682	1,507,033	2,583	15,296,397	(515,513)
Noncurrent liabilities:							
Certificates of Obligation Bonds	-	18,286,799	53,784,480	3,659,998	-	75,731,277	-
Revenue Bonds	52,580,200	(14,487)	-	(20,874)	-	52,544,839	-
Compensated Absences	565,614	276,417	408,551	47,142	134,440	1,432,164	714,789
Landfill Closure Costs	-	19,858,409	-	-	-	19,858,409	-
Delta Transfer Station Closure Costs	-	125,486	-	-	-	125,486	-
Claims and Judgments	-	-	364,687	-	-	364,687	15,816,426
Net Pension Obligation	9,925,655	14,884,993	26,880,037	1,391,393	-	53,082,078	4,305,392
Other Postemployment Benefits	4,896,567	6,518,466	10,199,530	1,097,754	-	22,712,317	1,994,560
Total noncurrent liabilities	67,968,036	59,936,083	91,637,285	6,175,413	134,440	225,851,257	22,831,167
TOTAL LIABILITIES	73,601,485	63,761,733	95,964,967	7,682,446	137,023	241,147,654	22,315,654
DEFERRED INFLOWS OF RESOURCES							
Deferred Inflow of Resources - Investment Earnings	-	-	-	452,809	-	452,809	-
Total Deferred Inflows of Resources	-	-	-	452,809	-	452,809	-
NET POSITION							
Net investment in capital assets	207,293,542	31,961,999	114,352,652	13,597,924	-	367,206,117	75,882
Unrestricted	16,230,530	1,736,343	(49,482,667)	3,680,365	360,363	(27,475,066)	2,183,671
TOTAL NET POSITION	223,524,072	33,698,342	64,869,985	17,278,289	360,363	339,731,051	2,259,553
TOTAL LIABILITIES AND NET POSITION	297,125,557	97,460,075	160,834,952	25,413,544	497,386	581,331,514	24,575,207

CITY OF EL PASO, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
 For the Month Ended September 30, 2017

Business-type Activities - Enterprise Funds

	Operating Budget	El Paso International Airport	Operating Budget	Environmental Services	Operating Budget	Mass Transit	Operating Budget	International Bridges	Operating Budget	Tax Office Enterprise Fund	Total	Governmental Activities - Internal Service Funds
OPERATING REVENUES:												
Intergovernmental Revenues	-	-	-	-	-	-	-	-	1,833,672	-	-	-
Fines and Interest-Delinquent taxes	-	-	-	-	-	-	-	-	30,000	84,336	84,336	-
Charges of Rentals and Fees	37,738,177	5,447,950	47,163,000	4,189,951	227,121	32,239	91,782	-	-	-	9,670,140	-
Charges of Tolls	-	-	-	-	-	1,579,935	23,341,918	4,029,200	-	-	4,029,200	-
Charges of Fares and Fees	378,172	116,817	94,726	100	10,003,314	-	-	-	-	-	1,696,852	-
Sales to Departments	-	-	-	-	-	-	-	-	-	-	-	3,041,309
Premium Contributions	-	-	-	-	-	-	-	-	-	-	-	(5,191,233)
General Revenues	240,682	157,187	145,000	23,956	2,843,445	40	831,777	260,244	-	-	441,436	110,881
Total Operating Revenues	38,377,031	5,721,954	47,402,726	4,214,007	13,073,880	1,612,223	24,265,477	4,289,444	1,863,672	84,336	15,921,964	(2,039,043)
OPERATING EXPENSES:												
Personnel Services	18,448,967	1,347,105	18,937,513	2,343,143	25,262,441	4,452,731	3,462,062	380,415	1,225,864	118,909	8,642,303	933,634
Contractual Services	82,000	-	10,000	-	172,000	703	4,669,867	362,307	-	-	362,307	-
Professional Services	908,975	12,548	97,000	-	-	-	296,753	5,288	469	-	18,539	187,233
Outside Contracts	8,019,163	777,752	2,450,200	207,792	11,007,903	1,876,874	1,766,376	149,586	291,000	3,960	3,015,964	537,830
Fuel and Lubricants	290,070	19,603	2,540,500	400,270	2,761,388	518,623	7,350	1,030	500	-	939,576	838,244
Materials and Supplies	1,110,239	156,684	7,634,425	1,174,077	366,350	694,372	176,246	8,275	172,548	103,881	2,137,289	612,664
Communications	242,325	7,877	365,362	13,092	257,814	14,957	10,672	1,434	12,102	-	37,360	46
Utilities	1,993,500	348,334	135,500	13,006	1,398,000	161,520	107,700	17,226	-	-	540,086	4,687
Operating Leases	42,200	1,936	50,000	2,861	361,950	70,727	346,754	57,315	137,300	34,830	167,669	1,387
Travel and Entertainment	191,775	65,145	94,340	9,992	40,000	5,403	16,000	2,386	14,000	1,051	83,977	-
Benefits Provided	500	-	-	-	120,000	3,507	-	-	-	-	3,507	8,057,207
Maintenance and Repairs	828,500	45,081	502,650	36,744	80,000	176,691	283,669	37,048	-	-	295,564	274,947
Landfill and Transfer Station Utilization	-	-	3,180,000	406,667	-	-	-	-	-	-	406,667	-
Other Operating Expenses	3,169,262	106,720	6,375,429	(8,977,125)	10,038,407	785,411	121,200	18,663	489,889	76,135	(7,990,196)	(604,276)
Depreciation	-	1,327,034	-	753,472	-	863,645	-	83,884	-	-	3,028,035	813
Total Operating Expenses	35,327,476	4,215,819	42,372,919	(3,616,009)	51,866,253	9,625,164	11,264,649	1,124,857	2,343,672	338,766	11,688,597	10,844,416
Operating Income (Loss)	3,049,555	1,506,135	5,029,807	7,830,016	(8,792,373)	(8,012,941)	13,000,828	3,164,587	(480,000)	(254,430)	4,233,367	(12,883,459)
NONOPERATING REVENUES (EXPENSES):												
Interest Revenue	105,000	2,488	-	-	-	-	-	-	-	-	2,488	-
Interest Expense	-	-	(854,354)	-	(2,456,437)	-	(226,250)	-	-	-	-	-
Passenger Facility Charge	-	715,589	-	-	-	-	-	-	-	-	715,589	-
Customer Facility Charge	3,500,000	584,584	-	-	-	-	-	-	-	-	584,584	-
Sales Tax	-	-	-	-	43,416,145	6,742,237	-	-	-	-	6,742,237	-
FTA Subsidy	-	-	-	-	-	10,338,753	-	-	-	-	10,338,753	-
Total NonOperating Revenues (Expenses)	3,605,000	1,302,661	(854,354)	-	40,959,708	17,080,990	(226,250)	-	-	-	18,383,651	-
Income (Loss) Before Capital Contributions and Transfers	6,654,555	2,808,796	4,175,453	7,830,016	2,167,335	9,008,049	12,774,578	3,164,587	(480,000)	(254,430)	22,617,018	(12,883,459)
Capital Contributions	-	-	-	24,412	-	(8,839,469)	-	-	-	-	(8,815,057)	-
Transfers Out	(5,020,629)	-	(5,573,366)	399,166	2,500	-	(11,803,369)	-	-	-	399,166	42,000
Change in net assets	1,633,926	2,808,796	(1,397,913)	8,253,594	2,169,835	228,580	971,209	3,164,587	(480,000)	(254,430)	14,201,127	(12,841,459)
Total Net Position-beginning	220,715,276	220,715,276	(1,397,913)	23,444,748	60,725,574	60,954,154	971,209	14,005,225	(480,000)	(433,407)	320,457,416	15,101,012
Total Net Position-ending	1,633,926	223,524,072	(1,397,913)	33,698,342	2,169,835	60,954,154	971,209	17,169,812	(480,000)	(687,837)	334,658,543	2,259,553

CITY OF EL PASO, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Month Ended September 30, 2017

	Business-type Activities - Enterprise Funds					Totals	Governmental Activities - Internal Service Funds
	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund		
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from Customers	3,473,122	572,434	6,613,885	1,809,789	44,148	12,513,378	18,806,496
Payments to Suppliers	(9,380,572)	6,602,427	(3,628,423)	(393,181)	(87,238)	(6,886,987)	(7,773,282)
Payments to Employees	(11,070,125)	(976,017)	(2,355,418)	(218,963)	(60,787)	(14,681,310)	(148,604)
Net cash provided (used) by operating activities	(16,977,575)	6,198,844	630,044	1,197,645	(103,877)	(9,054,919)	10,884,610
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	-	205,543	-	(1,156,062)	-	(950,519)	-
Transfers from Other Funds	-	-	-	-	-	-	-
Sales Tax	-	-	3,296,848	-	-	3,296,848	-
FTA Subsidy	-	-	(515,108)	-	-	(515,108)	-
Net cash provided (used) by noncapital financing activities	-	205,543	2,781,740	(1,156,062)	-	1,831,221	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Proceeds from Disposals	-	-	-	-	-	-	-
Passenger Facility Charge	417,468	-	-	-	-	417,468	-
Customer Facility Charges	281,393	-	-	-	-	281,393	-
Capital Contributions from Federal Government	-	3,742,395	-	-	-	3,742,395	-
Purchases of Capital Assets	5,261,593	(9,673,782)	(6,111,299)	29,660	(110,586)	(10,604,414)	(131,893)
Payment of Landfill Closure and Transfer Station costs	-	-	-	-	-	-	-
Proceeds from Capital Debt	-	-	-	-	-	-	-
Principal Paid on Capital Debt	-	-	851,355	-	-	851,355	-
Interest Paid on Capital Debt	-	-	-	-	-	-	-
Unamortized Bond Issue Expense	-	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	(1,305,000)	110,586	8,306	-	110,586	(1,075,522)	-
Net cash provided (used) by capital and related financing activities	4,655,454	(5,820,801)	(5,251,638)	29,660	-	(6,387,325)	(131,893)
CASH FLOWS FROM INVESTING ACTIVITIES							
Proceeds from sales and maturities of investments	-	-	-	-	-	-	-
Purchases of Investments	19,802,166	19,339,676	-	-	-	39,141,842	10,077,486
Interest	-	-	-	-	-	-	-
Net cash provided (used) by investing activities	19,802,166	19,339,676	-	-	-	39,141,842	10,077,486
Net increase (decrease) in cash and cash equivalents	7,480,045	19,923,262	(1,839,854)	71,243	(103,877)	25,530,819	20,830,203
Cash and Cash Equivalents - beginning of the year	29,256,041	27,374,218	(20,793,029)	4,741,979	388,678	40,967,887	14,888,642
Cash and Cash Equivalents - end of the year	36,736,086	47,297,480	(22,632,883)	4,813,222	284,801	66,498,706	35,718,845

CITY OF EL PASO, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Month Ended September 30, 2017

	Business-type Activities - Enterprise Funds					Totals	Governmental Activities - Internal Service Funds
	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund		
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH							
PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	1,506,135	7,830,016	(8,012,941)	3,164,587	(254,430)	4,233,367	(12,883,459)
Adjustments to Reconcile Operating Income to Net Cash							
Provided (Used) by Operating Activities:							
Landfill and Transfer Station Utilization	-	-	-	-	-	-	-
Depreciation Expense	1,327,034	753,472	863,645	83,884	-	3,028,035	813
Compensated Absences	-	107,848	(211,262)	(34,483)	-	(137,897)	-
Other Post Employment Benefits	1	-	-	-	-	1	-
Net Pension Obligation	-	-	-	-	-	-	226,799
Change in Assets and Liabilities:							
Receivables, Net	2,180,935	392,059	(4,819)	5,754	2,601	2,576,530	514,707
Inventories	(12,611)	-	32,940	-	-	20,329	(107,991)
Other Assets	68,841	-	-	-	-	68,841	973,786
Accounts and other payables	(9,201,875)	(1,212,938)	3,350,141	(145,249)	(25,960)	(7,235,881)	(1,405,545)
Accrued Expenses	(1,070,021)	(305,211)	(484,836)	(44,237)	(17,193)	(1,921,498)	(62,425)
Net cash provided (used) by operating activities	<u>(5,201,561)</u>	<u>7,565,246</u>	<u>(4,467,132)</u>	<u>3,030,256</u>	<u>(294,982)</u>	<u>631,827</u>	<u>(12,743,315)</u>

CITY OF EL PASO, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2017

	Pension Trust Funds	Private-Purpose Trusts	Agency Funds
ASSETS			
Cash and Cash Equivalents	20,884,120	4,169,587	291,652,205
Investments:			
Commingled Funds	53,833,171	-	-
High-yield Bond Obligations	47,826,591	-	-
Mutual Funds	21,254,906	-	-
Corporate Stocks	102,495,709	-	-
Bank Collective Investment Funds	186,488,037	-	-
Foreign Exchange Contract	-	-	-
Private Equities	115,512,002	-	-
Investment in Real Estate Funds	142,368,654	-	-
Fixed Income Securities	459,583,003	-	-
Domestic Equities	429,373,652	-	-
International Equities	365,590,763	-	-
Invested securities lending collateral	100,302,725	-	-
Receivables - Net of Allowances			
Trade	-	-	5,591
Commission Credits Receivable	135,603	-	-
Due from Brokers For Securities Sold	279,023	-	-
Employer Contributions	1,006,779	-	-
Employee Contributions	698,104	-	-
Interest	843,024	-	-
Other	171	-	-
Taxes	-	-	85,364,715
Prepaid Items	22,895	-	-
Due from Other Funds	-	-	294,337
Capital Assets:			
Buildings, Improvements & Equipment, Net	2,703,656	-	-
Total Assets	2,051,202,588	4,169,587	377,316,848
LIABILITIES			
Accounts Payable	102,955,876	(2)	332,712
Accrued Payroll	2,344,354	-	-
Prepaid Property Taxes	-	-	6,035,042
Deferred Revenue - Commission Credits	135,603	-	-
Due to Other Government Agencies	-	-	283,095,511
Property Taxes Subject to Refund-Other Taxing Entities	-	-	2,820,137
Uncollected Property Taxes-Other Taxing Entities	-	-	85,032,024
Total liabilities	105,435,833	(2)	377,315,426
NET POSITION:			
Held in Trust for Pension Benefits and Other Purposes	1,945,766,755	4,169,589	

CITY OF EL PASO, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Month Ended September 30, 2017

	Pension Trust Funds	Private-Purpose Trusts
ADDITIONS:		
Contributions:		
Employer	48,562,872	-
Employee	35,133,362	-
Total contributions	<u>83,696,234</u>	<u>-</u>
Rental vehicle sales tax	-	378,286
Miscellaneous	-	14,876
Investment income:		
Net depreciation if fair value of investments	(35,772,291)	-
Interest	14,622,724	-
Dividends	14,279,925	-
Securities lending income	461,478	-
Investment advisor fees	(8,275,594)	-
Net investment income	<u>(14,745,168)</u>	<u>-</u>
Total additions	<u>68,976,090</u>	<u>393,162</u>
DEDUCTIONS:		
Benefits paid to participants	117,855,995	-
Refunds	5,893,687	-
Administrative expenses	3,041,280	-
Depreciation and amortization expense	172,814	-
Expended for other purposes	-	22,376
Total deductions	<u>126,963,776</u>	<u>22,376</u>
Change in net assets	(57,987,686)	370,786
Net position - beginning of the year	<u>2,003,754,441</u>	<u>3,294,537</u>
Net position - end of the year	<u>1,945,766,755</u>	<u>3,665,323</u>

CITY OF EL PASO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Month Ended September 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Property taxes	174,534,222	174,534,222	(105,280)	(174,639,502)	-0.06%
Penalties and Interest-Delinquent taxes	-	-	58,284	58,284	
Sales taxes	89,473,202	89,473,202	6,589,231	(82,883,971)	7.36%
Franchise fees	55,660,606	55,660,606	202,960	(55,457,646)	0.36%
Licenses and permits	7,624,130	7,624,130	938,297	(6,685,833)	12.31%
Fines and forfeitures	9,157,749	9,157,749	725,801	(8,431,948)	7.93%
Charges for services	35,493,820	35,547,935	2,006,486	(33,541,449)	5.64%
Intergovernmental revenues	446,988	446,988	1,258	(445,730)	0.28%
County Participation	537,341	537,341	-	(537,341)	
Rents and other	2,294,025	2,294,025	1,571,957	(722,068)	68.52%
Interest	200,000	200,000	-	(200,000)	
Transfers In	14,966,933	14,966,933	1,357,183	(13,609,750)	9.07%
Amounts available for appropriation from current year resources	390,389,015	390,443,130	13,346,177	(377,096,953)	3.42%
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,275,010	1,275,010	51,386	1,223,624	4.03%
City Manager	1,196,630	1,196,630	78,184	1,118,446	6.53%
Office of Management and Budget	941,413	941,413	26,504	914,909	2.82%
Internal Audit	472,557	470,557	22,242	448,315	4.73%
Public Information	282,592	282,592	12,636	269,956	4.47%
Municipal Clerk	2,322,526	2,331,478	73,921	2,257,557	3.17%
Financial Services	3,360,445	3,360,445	131,794	3,228,651	3.92%
Information Technology	7,031,247	6,945,697	2,427,102	4,518,595	34.94%
City Records	239,888	239,888	-	239,888	
City Attorney	3,960,788	3,960,788	120,215	3,840,573	3.04%
Human Resources	1,084,263	1,057,699	88,939	968,760	8.41%
Public Safety and Community Services:					
Police Department	117,984,542	117,971,931	9,391,916	108,580,015	7.96%
Fire Department	97,267,111	97,239,444	4,552,725	92,686,719	4.68%
Municipal Court	3,151,404	3,146,052	124,960	3,021,092	3.97%
Public Health	6,169,603	6,169,103	295,438	5,873,665	4.79%
Library	8,964,491	8,964,491	336,488	8,628,003	3.75%
Parks Department	19,989,529	19,974,109	699,916	19,274,193	3.50%
Transportation and Public Works:					
Facilities Maintenance	20,874,836	20,874,836	1,453,979	19,420,857	6.97%
Engineering	6,563,128	6,558,123	225,680	6,332,443	3.44%
Street Department	11,378,315	11,376,065	627,218	10,748,847	5.51%
Development and Tourism:					
City Development:					
Business Center	5,528,787	5,528,787	226,877	5,301,910	4.10%
Building Permits Inspection-Commercial	1,115,728	1,115,728	39,773	1,075,955	3.56%
Economic Development Administration	-	-	23,945	(23,945)	
Economic Development	1,777,782	1,777,782	48,604	1,729,178	2.73%
Community and human development	472,545	469,045	22,971	446,074	4.90%
Culture and recreation:					
Art Museum	1,267,205	1,267,205	30,811	1,236,394	2.43%
History Museum	665,399	665,399	24,169	641,230	3.63%
Archeology Museum	192,531	192,531	8,783	183,748	4.56%
Cultural Affairs	306,992	306,992	14,935	292,057	4.86%
Zoo	4,173,567	4,173,567	189,344	3,984,223	4.54%
Nondepartmental:					
Non Departmental	38,682,236	37,670,086	2,811,566	34,858,520	7.46%
Total charges to appropriations	368,693,090	367,503,473	24,183,021	343,320,452	6.58%
Increase (Decrease) in fund balance:	21,695,925	22,939,657	(10,836,844)	(33,776,501)	
Fund balance, Beginning	43,346,026	43,346,026	43,346,026	-	
Fund balance, Ending	65,041,951	66,285,683	32,509,182	(33,776,501)	
			(13,635,524)		

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 BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 September 30, 2017

	Special Revenue Funds					Total
	Federal Grants	State Grants	Other Grants	Public Health	Nongrants	
ASSETS						
Cash and Cash Equivalents	(2,081,616)	(160,539)	(39,520)	8,272,484	31,671,691	37,662,500
Receivables - Net of Allowances						
Interest	3	-	-	1,079	116	1,198
Trade	-	3,311	-	8,532	304,112	315,955
Notes	23,069	-	-	-	-	23,069
Due From Other Government Agencies	2,667,240	316,443	7,011,001	1,944,701	-	11,939,385
Other	-	-	-	2,005	7,008,996	7,011,001
Inventory	-	-	-	-	58,844	58,844
Total Assets	608,696	159,215	6,971,481	10,228,801	39,672,406	57,640,599
LIABILITIES						
Accounts Payable	1,431	4,636	7,040,302	124,108	3,408,978	10,579,455
Taxes Payable	-	-	-	-	4,222	4,222
Unearned Revenue	602,241	101,015	-	9,997,625	2,308,287	13,009,168
Due To Other Government Agencies	5,024	53,564	-	107,068	-	165,656
Claims and Judgments	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-
Total Liabilities	608,696	159,215	7,040,302	10,228,801	8,721,487	26,758,501
FUND BALANCES:						
Nonspendable	-	-	-	-	58,844	58,844
Restricted	-	-	(68,820)	-	19,125,874	19,057,054
Committed	-	-	-	-	12,465,448	12,465,448
Unassigned	-	-	-	-	(699,248)	(699,248)
TOTAL FUND BALANCES	-	-	(68,821)	-	30,950,919	30,882,098
TOTAL LIABILITIES, AND FUND BALANCES	608,696	159,215	6,971,481	10,228,801	39,672,406	57,640,599

CITY OF EL PASO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
 For the Month Ended September 30, 2017

	Special Revenue Funds					Total
	Federal Grants	State Grants	Other Grants	Public Health	Nongrants	
Revenues						
Sales Taxes	-	-	-	-	30,929	30,929
Charges for Services	-	-	-	20,352	463,556	483,908
Fines and Forfeitures	-	-	-	-	175,073	175,073
Licenses and Permits	6,435	-	-	-	-	6,435
Intergovernmental Revenues	372,987	321,400	-	511,275	-	1,205,662
Rents and Other	-	-	673	-	114,459	115,132
Total revenues	379,422	321,400	673	531,627	1,080,785	2,313,907
Expenditures						
Current:						
General Government	-	2,068	-	-	14,696	16,764
Public Safety	378,700	127,010	-	7,348	171,461	684,519
Public Works	-	-	-	-	156,531	156,531
Public Health	-	-	-	524,279	-	524,279
Parks Department	412	109	-	-	47,179	47,700
Library	310	-	-	-	-	310
Non Departmental	-	-	-	-	2,188	2,188
Culture and Recreation	-	466	1,979	-	124,514	126,959
Economic Development	-	-	-	-	97,874	97,874
Environmental Code Compliance	-	-	-	-	17,419	17,419
Community and Human Development	-	820	-	-	743	1,563
Capital Outlay	-	441	-	-	13,490	13,931
Total expenditures	379,422	130,914	1,979	531,627	646,095	1,690,037
Excess (Deficiency) of revenues over (under) expenditures	-	190,486	(1,306)	-	434,690	623,870
OTHER FINANCING SOURCES(USES):						
Transfers In	-	-	-	-	67,326	67,326
Transfers Out	-	-	-	-	(535,657)	(535,657)
Budget only	-	-	-	-	(3,852,303)	(3,852,303)
Other Sources (Uses)	-	-	-	-	3,852,303	3,852,303
Total other financing sources (uses):					(468,331)	(468,331)
Net change in fund balances	-	190,486	(1,306)	-	(33,641)	155,539
Fund balances - beginning of year	-	-	(61,716)	-	32,534,967	32,473,251
Fund balances - end of year	-	190,486	(63,022)	-	32,501,326	32,628,790

CITY OF EL PASO, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUND
For the Month Ended September 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	93,793,531	93,793,531	716,182	(93,077,349)
Penalties and Interest-Delinquent taxes	-	-	66,697	66,697
Parking meter revenue	-	-	2	2
Federal tax credit - Build America Bonds	2,063,819	2,063,819	-	(2,063,819)
Face amount of refunding bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers from other funds	5,440,369	5,440,369	-	(5,440,369)
Amounts available for appropriation	<u>101,297,719</u>	<u>101,297,719</u>	<u>782,881</u>	<u>(100,514,838)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal	46,792,506	46,792,506	-	46,792,506
Interest	54,319,283	54,319,283	-	54,319,283
Fiscal fees	-	-	5,850	(5,850)
Transfers Out	125,930	125,930	-	125,930
Arbitrage rebate	-	-	-	-
Total charges to appropriations	<u>101,237,719</u>	<u>101,237,719</u>	<u>5,850</u>	<u>101,231,869</u>
Increase (Decrease) in fund balance	60,000.00	60,000	777,031	717,031
Fund balance, Beginning	<u>2,172,611</u>	<u>2,172,611</u>	<u>6,982,618</u>	<u>4,810,007</u>
Fund balance, Ending	<u><u>2,232,611</u></u>	<u><u>2,232,611</u></u>	<u><u>7,759,649</u></u>	<u><u>5,527,038</u></u>

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

STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

September 30, 2017

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
ASSETS:			
Cash and Cash Equivalents	1,893,598	20,117,484	22,011,082
Receivables - Net of Allowances			
Interest		568	568
Trade	79	2,859	2,938
Inventory	1,142,895	-	1,142,895
Capital Assets:			
Buildings, Improvements & Equipment, Net	345,067	-	345,067
TOTAL ASSETS	3,381,639	20,620,912	24,002,551
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflow of Resources - Pension Contributions	396,605	115,316	511,921
Deferred Outflow of Resources - Econ/Demog Losses	47,053	13,682	60,735
Total Deferred Outflows of Resources	443,658	128,998	572,656
Total Assets & Deferred Outflows	3,825,297	20,749,910	24,575,207
LIABILITIES:			
Accounts Payable	276,622	(792,135)	(515,513)
Compensated Absences	595,882	118,907	714,789
Other Postemployment Benefits	1,755,596	238,964	1,994,560
Net Pension Obligation	3,335,555	969,837	4,305,392
Claims and Judgments		15,816,426	15,816,426
TOTAL LIABILITIES	5,963,655	16,351,999	22,315,654
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflow of Resources - Investment Earnings		-	-
Total Deferred Inflows of Resources	-	-	-
NET POSITION:			
Net investment in capital assets	75,882	-	75,882
Unrestricted	(2,214,240)	4,397,911	2,183,671
TOTAL NET POSITION	(2,138,358)	4,397,911	2,259,553
TOTAL LIABILITIES AND NET POSITION	3,825,297	20,749,910	24,575,207

CITY OF EL PASO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Month Ended September 30, 2017

	Operating Budget	SUPPLY AND SUPPORT	Operating Budget	SELF INSURANCE	TOTALS
OPERATING REVENUES:					
Sales to Departments	18,756,000	3,041,309	-	-	3,041,309
Premium Contributions	-	-	63,270,587	(5,191,233)	(5,191,233)
General Revenues	7,000	-	-	110,881	110,881
TOTAL OPERATING REVENUES	18,763,000	3,041,309	63,270,587	(5,080,352)	(2,039,043)
OPERATING EXPENSES:					
Personnel Services	5,100,362	640,901	1,993,058	292,733	933,634
Outside Contracts	162,300	49,940	3,851,100	487,890	537,830
Professional Services	-	-	1,294,536	187,233	187,233
Fuel and Lubricants	6,230,300	838,244	-	-	838,244
Materials and Supplies	5,076,732	610,226	43,100	2,438	612,664
Communications	4,000	40	1,300	6	46
Utilities	34,500	4,687	-	-	4,687
Operating Leases	9,000	1,387	6,000	-	1,387
Travel and Entertainment	1,000	-	5,075	-	-
Benefits Provided	2,500	-	55,073,118	8,057,207	8,057,207
Maintenance and Repairs	1,950,000	274,947	-	-	274,947
Other Operating Expenses	34,000	(605,136)	7,300	860	(604,276)
Depreciation	-	813	-	-	813
TOTAL OPERATING EXPENSES	18,604,694	1,816,049	62,274,587	9,028,367	10,844,416
OPERATING INCOME(LOSS)	158,306	1,225,260	996,000	(14,108,719)	(12,883,459)
INCOME(LOSS)	158,306	1,225,260	996,000	(14,108,719)	(12,883,459)
Transfers Out	-	-	504,000	42,000	42,000
Change in net position	158,306	1,225,260	1,500,000	(14,066,719)	(12,841,459)
Total Net Position-beginning	-	(3,363,618)	-	18,464,630	15,101,012
Total Net Position-ending	-	(2,138,358)	-	4,397,911	2,259,553

CITY OF EL PASO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Month Ended September 30, 2017

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	1,414,928	17,391,568	18,806,496
Payments to suppliers	(400,746)	(7,372,536)	(7,773,282)
Payments to employees	(34,102)	(114,502)	(148,604)
Net cash provided (used) by operating activities	<u>980,080</u>	<u>9,904,530</u>	<u>10,884,610</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	(131,893)	-	(131,893)
Net cash (used) by capital and related financing activities	<u>(131,893)</u>	<u>-</u>	<u>(131,893)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of Investments	-	10,077,486	10,077,486
Net cash provided by investing activities	<u>-</u>	<u>10,077,486</u>	<u>10,077,486</u>
Net increase in cash and cash equivalents	848,187	19,982,016	20,830,203
Balances - beginning of the year	18,935	14,869,707	14,888,642
Balances - end of the year	<u>867,122</u>	<u>34,851,723</u>	<u>35,718,845</u>
		<u>(14,734,239)</u>	
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income	1,225,260	(14,108,719)	(12,883,459)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	813	-	813
Net Pension Obligation	226,799	-	226,799
Change in assets and liabilities:			
Receivables, net	10,678	504,029	514,707
Inventories	(107,991)	-	(107,991)
Other assets	-	973,786	973,786
Accounts and other payables	(318,295)	(1,087,250)	(1,405,545)
Accrued expenses	(48,764)	(13,661)	(62,425)
Net cash provided (used) by operating activities	<u>988,500</u>	<u>(13,731,815)</u>	<u>(12,743,315)</u>
		<u>23,636,345</u>	

CITY OF EL PASO, TEXAS
 COMBINING STATEMENT OF NET POSITION
 PENSION TRUST FUNDS
 September 30, 2017

	El Paso Firemen and Policemen's Pension Fund (as of December 31, 2015)			Total
	El Paso City Employees' Pension Fund	Firemen Division	Policemen Division	
ASSETS				
Cash and Cash Equivalents	6,411,365	5,873,103	8,599,652	20,884,120
Investments:	-			
Mutual funds	21,254,906	-	-	21,254,906
Commingled funds	53,833,171	-	-	53,833,171
High-yield bond obligations	47,826,591	-	-	47,826,591
Corporate stocks	102,495,709	-	-	102,495,709
Bank Collective Investment Funds	186,488,037	-	-	186,488,037
Private equities	64,341,689	20,750,461	30,419,852	115,512,002
Real estate investment funds	66,507,980	30,762,836	45,097,838	142,368,654
Fixed Income Securities	97,966,289	146,642,455	214,974,259	459,583,003
Domestic Equities	53,989,173	152,225,001	223,159,478	429,373,652
International Equities	-	148,253,477	217,337,286	365,590,763
Invested securities lending collateral	-	40,674,517	59,628,208	100,302,725
Receivables - Net of Allowances				
Commission Credits Receivable	135,603	-	-	135,603
Due from Brokers For Securities Sold	279,023	-	-	279,023
Employer Contributions	658,355	151,364	197,060	1,006,779
Employee Contributions	417,549	128,491	152,064	698,104
Accrued Interest and Dividends	843,024	-	-	843,024
Other	-	85	86	171
Prepaid Items	22,895	-	-	22,895
Capital Assets:				
Buildings, Improvements & Equipment, Net	750,345	976,656	976,655	2,703,656
TOTAL ASSETS	<u>704,221,704</u>	<u>546,438,446</u>	<u>800,542,438</u>	<u>2,051,202,588</u>
LIABILITIES				
Accounts Payable	2,653,151	40,674,517	59,628,208	102,955,876
Accrued Payroll	1,044,781	554,304	745,269	2,344,354
Unearned Revenue - Commission Credits	135,603	-	-	135,603
TOTAL LIABILITIES	<u>3,833,535</u>	<u>41,228,821</u>	<u>60,373,477</u>	<u>105,435,833</u>
NET POSITION:				
Held in Trust for Pension Benefits and Other Purposes	<u>700,388,169</u>	<u>505,209,625</u>	<u>740,168,961</u>	<u>1,945,766,755</u>

CITY OF EL PASO, TEXAS
 COMBINING STATEMENT OF CHANGES IN NET POSITION
 PENSION TRUST FUNDS
 For the Month Ended September 30, 2017

	El Paso Firemen and Policemen's Pension Fund (as of December 31, 2015)			Total
	El Paso City Employees' Pension Fund	Firemen Division	Policemen Division	
ADDITIONS:				
Contributions:				
Employer	22,916,913	10,785,306	14,860,653	48,562,872
Employee	14,595,935	9,133,372	11,404,055	35,133,362
Total contributions	<u>37,512,848</u>	<u>19,918,678</u>	<u>26,264,708</u>	<u>83,696,234</u>
Investment earnings:				
Net increase(decrease) in fair value				
Decrease in fair value of investments	(21,734,515)	(5,693,270)	(8,344,506)	(35,772,291)
Interest	4,888,211	3,947,991	5,786,522	14,622,724
Dividends	2,359,009	4,834,765	7,086,151	14,279,925
Securities lending income	186,359	111,566	163,553	461,478
Securities lending fees	(59,833)	-	-	(59,833)
Investment advisor fees	(3,510,570)	(1,932,446)	(2,832,578)	(8,275,594)
Decrease in commission credits receivable	(1,577)	-	-	(1,577)
Net investment income (loss)	<u>(17,872,916)</u>	<u>1,268,606</u>	<u>1,859,142</u>	<u>(14,745,168)</u>
Other Income				
Rental and Other Income	-	(784,852)	809,876	25,024
Total other income	<u>-</u>	<u>(784,852)</u>	<u>809,876</u>	<u>25,024</u>
Total additions	<u>19,639,932</u>	<u>20,402,432</u>	<u>28,933,726</u>	<u>68,976,090</u>
DEDUCTIONS				
Benefits paid to participants	48,419,841	29,855,222	39,580,932	117,855,995
Refunds of contributions	2,369,096	1,632,702	1,891,889	5,893,687
Administrative expenses	1,355,351	842,964	842,965	3,041,280
Depreciation and amortization expense	-	86,407	86,407	172,814
Total deductions	<u>52,144,288</u>	<u>32,417,295</u>	<u>42,402,193</u>	<u>126,963,776</u>
Change in net position	<u>(32,504,356)</u>	<u>(12,014,863)</u>	<u>(13,468,467)</u>	<u>(57,987,686)</u>
Net position - beginning of the year	732,892,525	517,224,488	753,637,428	2,003,754,441
Net position - end of the year	<u>700,388,169</u>	<u>505,209,625</u>	<u>740,168,961</u>	<u>1,945,766,755</u>