

INTERIM FINANCIAL STATEMENTS
April 30, 2018



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds April 30, 2018

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
ASSETS						
Cash	86,359,019	1,758,645	72,815,730	226,718,685	49,658,629	437,310,708
Cash with Fiscal Agent	—	—	—	8,075,823	3,186,451	11,262,274
Receivables - Net of Allowances						
Taxes	20,143,224	—	2,963,556	—	—	23,106,780
Interest	1,254	169,623	978	2,391	135,558	309,804
Trade	2,395,294	—	—	2,183,994	667,120	5,246,408
Notes	1,900,000	54,161,270	—	—	1,964,736	58,026,006
Due from Other Government Agencies	200,068	322,352	—	148,888	1,656,540	2,327,848
Other	9,061,213	—	—	—	5,385,511	14,446,724
Prepaid Items	732	—	—	—	—	732
Due from Other Funds	—	—	—	6,401,345	111,031	6,512,376
Due from Component Unit	—	—	—	—	—	—
Inventory	3,798,045	—	—	—	22,040	3,820,085
Total Assets	123,858,849	56,411,890	75,780,264	243,531,126	62,787,616	562,369,745
LIABILITIES						
Accounts Payable	3,212,443	786,125	—	2,226,761	2,960,697	9,186,026
Due to Other Funds	8,854	—	—	2,107,710	3,000,000	5,116,564
Taxes Payable	1,031,581	—	—	—	5,057	1,036,638
Unearned Revenue	3,870,201	—	—	—	2,885,970	6,756,171
Due to Other Government Agencies	2,571	4,833	—	—	160,633	168,037
Other Payable	262	—	—	—	—	262
Total Liabilities	8,125,912	790,958	—	4,334,471	9,012,356	22,263,697
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues Low Income Housing	—	54,989,789	—	—	—	54,989,789
Unavailable Revenues Property Taxes	5,207,229	—	2,583,479	—	—	7,790,708
Total Deferred Inflows of Resources	5,207,229	54,989,789	2,583,479	—	—	62,780,497
FUND BALANCES:						
Nonspendable	3,798,777	—	—	—	22,040	3,820,817
Restricted	18,370,749	631,143	73,196,785	239,196,655	30,544,679	361,940,011
Committed	—	—	—	—	23,208,540	23,208,540
Unassigned	88,356,182	—	—	—	—	88,356,182
Total Fund Balances/(Deficits)	110,525,708	631,143	73,196,785	239,196,655	53,775,260	477,325,551
Total Liabilities, Deferred Inflows of Resources and Fund Balances	123,858,849	56,411,890	75,780,264	243,531,126	62,787,616	562,369,745

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending April 30, 2018

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	169,168,586	—	91,998,023	—	2,676,855	263,843,464
Penalties and Interest-Delinquent taxes	816,277	—	427,851	—	137	1,244,265
Sales Taxes	59,324,839	—	—	—	—	59,324,839
Hotel Occupancy Tax	—	—	—	1,694,728	4,402,802	6,097,530
Rental Vehicle Tax	—	—	—	—	2,005,313	2,005,313
Franchise Fees	28,673,126	—	—	—	4,851,516	33,524,642
Charges for Services	23,732,424	1,567,166	—	672,745	18,913,394	44,885,729
Fines and Forfeitures	5,505,579	—	—	—	1,016,754	6,522,333
Licenses and Permits	9,099,453	—	—	—	710,439	9,809,892
Ticket Sales	—	—	—	—	9,558	9,558
Intergovernmental Revenues	495,466	4,553,833	—	1,315,562	11,260,268	17,625,129
Interest Earnings	13,755	—	2,238	—	365	16,358
Rents and Other	1,101,383	143,608	—	687,647	1,813,813	3,746,451
Total Revenues	297,930,888	6,264,607	92,428,112	4,370,682	47,661,214	448,655,503
EXPENDITURES						
Current:						
General Government	17,563,656	23,107	—	43,471	403,588	18,033,822
Public Safety	144,111,398	—	—	—	8,501,213	152,612,611
Public Works	24,498,960	—	—	4,635,728	6,321,537	35,456,225
Public Health	3,468,075	—	—	—	8,183,643	11,651,718
Parks Department	13,055,380	46,111	—	76,831	853,837	14,032,159
Library	5,273,376	—	—	—	190,985	5,464,361
Non Departmental	13,180,678	—	—	—	4,218,591	17,399,269
Culture and Recreation	4,294,749	—	—	2,106,851	7,764,042	14,165,642
Economic Development	5,789,260	—	—	—	3,740,188	9,529,448
Animal Services	—	—	—	—	4,924,055	4,924,055
Community and Human Development	281,236	5,210,247	—	95,021	268,995	5,855,499
Debt Service:						
Principal	5,425,449	—	—	—	—	5,425,449
Interest Expense	515,069	—	26,249,276	—	1,880,526	28,644,871
Fiscal Fees	—	—	22,962	—	12,500	35,462
Capital Outlay	467,125	1,980,300	—	39,674,112	403,730	42,525,267
Total Expenditures	237,924,411	7,259,765	26,272,238	46,632,014	47,667,430	365,755,858
Excess(Deficiency) of revenues over(under) expenditures	60,006,477	(995,158)	66,155,874	(42,261,332)	(6,216)	82,899,645
OTHER FINANCING SOURCES(USES):						
Transfers In	11,996,396	—	55,250	—	12,542,282	24,593,928
Transfers Out	(6,301,288)	—	—	(901,215)	(10,898,581)	(18,101,084)
Proceeds from Sale of Capital Assets	3,687	—	—	19,200	—	22,887
Total Other Financing Sources (Uses)	5,698,795	—	55,250	(882,015)	1,643,701	6,515,731
Net Change in Fund Balances	65,705,272	(995,158)	66,211,124	(43,143,347)	1,637,485	89,415,376
Fund Balances - Beginning of Year	44,820,436	1,626,301	6,985,661	282,340,002	52,137,775	387,910,175
Fund Balances/(Deficit) - End of Year	110,525,708	631,143	73,196,785	239,196,655	53,775,260	477,325,551

CITY OF EL PASO, TEXAS
Statement of Net Position
Proprietary Funds
April 30, 2018

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current assets:							
Cash	14,408,708	46,174,456	(30,232,542)	7,408,350	1,092,332	38,851,304	23,939,006
Receivables - Net of Allowances:							
Taxes	—	—	6,742,237	—	—	6,742,237	—
Interest	1,030	—	—	143	—	1,173	568
Trade	837,157	2,619,906	4,819,111	160,635	—	8,436,809	2,666
Due from Other Government Agencies	8,522,471	—	3,565,126	—	—	12,087,597	—
Prepaid Items	321,457	—	187,263	—	—	508,720	—
Due From Other Funds	—	—	2,107,710	—	—	2,107,710	—
Inventory	1,372,872	—	4,465,644	—	—	5,838,516	1,139,056
Total current assets	25,463,695	48,794,362	(8,345,451)	7,569,128	1,092,332	74,574,066	25,081,296
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	238,730,008	36,858,934	133,284,051	14,761,470	81,310	423,715,773	345,881
Construction in Progress	20,129,008	6,531,576	23,767,908	99,850	—	50,528,342	—
Total noncurrent assets	260,240,115	50,278,323	168,717,866	17,330,851	81,310	496,648,465	345,881
TOTAL ASSETS	285,703,810	99,072,685	160,372,415	24,899,979	1,173,642	571,222,531	25,427,177
DEFERRED OUTFLOWS OF RESOURCES							
Pension Contributions Subsequent to Measurement Date	1,279,581	1,918,920	3,465,279	237,747	—	6,901,527	555,036
Difference in Projected and Actual Earnings on Pension Investment	1,457,117	2,185,163	3,946,071	270,735	—	7,859,086	632,044
Difference in Actual and Expected Pension Experience	90,889	136,302	246,139	16,888	—	490,218	39,425
Change in Assumptions for Pensions	1,609,731	2,414,030	4,359,371	299,090	—	8,682,222	698,243
Total Deferred Outflows of Resources	4,437,318	6,654,415	12,016,860	824,460	—	23,933,053	1,924,748
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	290,141,128	105,727,100	172,389,275	25,724,439	1,173,642	595,155,584	27,351,925

CITY OF EL PASO, TEXAS
Statement of Net Position
Proprietary Funds
April 30, 2018

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current liabilities:							
Accounts Payable	793,278	301,448	2,032,358	21,785	10,907	3,159,776	18,539
Accrued Payroll	—	—	—	—	—	—	—
Bonds, Notes, and Capital Leases - Due within one year	1,876,944	1,511,034	1,711,105	1,259,907	—	6,358,990	—
Due to Other Funds	808,651	1,402,895	1,091,306	253,352	—	3,556,204	—
Taxes Payable	8,384	122,525	2	9,221	—	140,132	—
Interest Payable on Bonds and Notes	107,057	37,451	107,679	9,918	—	262,105	—
Unearned Revenue	1,078,447	563	838	10,000	—	1,089,848	—
Construction Contracts and Retainage Payable	—	—	481,916	—	—	481,916	—
Compensated Absences - Due within one year	2,005,358	980,025	1,448,501	167,142	104,863	4,705,889	—
Total current liabilities	6,678,119	4,355,941	6,873,705	1,731,325	115,770	19,754,860	18,539
Non-current liabilities:							
Bond Obligations	37,640,200	18,274,458	53,784,480	3,659,998	—	113,359,136	—
Revenue Bonds	14,940,001	—	—	—	—	14,940,001	—
Compensated Absences	565,614	276,417	408,551	47,142	29,577	1,327,301	714,788
Landfill Closure Costs	—	20,976,771	—	—	—	20,976,771	—
Claims and Judgments	—	—	364,687	—	—	364,687	16,033,064
Net Pension Liability	11,328,162	16,988,260	30,678,217	2,104,790	—	61,099,429	4,913,749
Other Post-employment Benefits	5,202,241	6,901,079	10,636,711	1,240,590	—	23,980,621	2,123,809
Total Non-current Liabilities	69,676,218	63,416,985	95,872,646	7,052,520	29,577	236,047,946	23,785,410
Total Liabilities	76,354,337	67,772,926	102,746,351	8,783,845	145,347	255,802,806	23,803,949
DEFERRED INFLOWS OF RESOURCES							
Difference in Actual and Expected Pension Experience	973,743	1,460,272	2,637,030	180,923	—	5,251,968	422,374
Total Deferred Inflows of Resources	973,743	1,460,272	2,637,030	180,923	—	5,251,968	422,374
NET POSITION (Deficit)							
Net investment in capital assets	205,675,913	30,455,380	112,632,686	12,401,028	81,310	361,246,317	345,881
Restricted for:							
Debt Service	1,633,000	—	—	—	—	1,633,000	—
Passenger Facilities	5,953,344	—	—	—	—	5,953,344	—
Customer Facility Charge	8,181,367	—	—	—	—	8,181,367	—
Unrestricted	(8,630,576)	6,038,522	(45,626,792)	4,358,643	946,985	(42,913,218)	2,779,721
Total Net Position	212,813,048	36,493,902	67,005,894	16,759,671	1,028,295	334,100,810	3,125,602
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	290,141,128	105,727,100	172,389,275	25,724,439	1,173,642	595,155,584	27,351,925

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending April 30, 2018

	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	27,295,673	27,853,241	138,703	201,497	—	55,489,114	—
Charges of Tolls	—	—	—	15,905,184	—	15,905,184	—
Charges of Fares and Fees	222,800	1,796	6,083,351	—	—	6,307,947	—
Sales to Departments	—	35,534	—	—	—	35,534	11,858,713
Premium Contributions	—	—	—	—	—	—	39,329,691
Intergovernmental Revenues	—	—	—	—	1,572,880	1,572,880	—
Penalties and Interest-Delinquent taxes	—	—	—	—	347,845	347,845	—
General Revenues	218,704	149,633	2,370,776	1,089,065	—	3,828,178	444,994
Total Operating Revenues	27,737,177	28,040,204	8,592,830	17,195,746	1,920,725	83,486,682	51,633,398
OPERATING EXPENSES:							
Personnel Services	11,225,624	11,664,447	21,582,554	1,903,725	696,979	47,073,329	4,628,910
Contractual Services	8,700	—	—	1,513,418	—	1,522,118	—
Professional Services	212,276	29,742	128,681	33,212	468	404,379	617,923
Outside Contracts	3,427,102	1,059,486	8,250,318	823,849	256,027	13,816,782	1,510,765
Fuel and Lubricants	139,357	1,669,711	1,681,248	3,848	60	3,494,224	3,677,032
Materials and Supplies	816,570	4,753,845	2,697,922	121,390	125,120	8,514,847	2,958,368
Communications	88,514	118,715	142,084	8,024	5,523	362,860	471
Utilities	1,048,457	65,781	808,214	49,796	—	1,972,248	17,559
Operating Leases	14,783	19,208	456,246	228,665	103,590	822,492	6,376
Travel and Training	160,248	40,347	27,675	20,720	2,039	251,029	77
Benefits Provided	345	—	32,665	—	—	33,010	34,676,056
Maintenance and Repairs	228,109	97,071	377,069	233,581	3,458	939,288	1,012,105
Landfill and Transfer Station Utilization	—	1,628,825	—	—	—	1,628,825	—
Other Operating Expenses	1,457,529	2,275,212	3,715,572	82,290	313,955	7,844,558	18,004
Capital Outlay	29,651,707	2,618,668	7,841,752	20,419	—	40,132,546	118,848
Total Operating Expenses	48,479,321	26,041,058	47,742,000	5,042,937	1,507,219	128,812,535	49,242,494
Operating Income (Loss)	(20,742,144)	1,999,146	(39,149,170)	12,152,809	413,506	(45,325,853)	2,390,904
NONOPERATING REVENUES (EXPENSES):							
Interest Earnings	11,866	—	—	—	—	11,866	—
Interest Expense	(1,221,115)	(427,177)	(1,228,218)	(113,125)	—	(2,989,635)	—
Federal Tax Credit - Build America Bonds	—	—	113,442	—	—	113,442	—
Gain(Loss) on Sale of Equipment and Land	—	4,293	—	—	—	4,293	—
Customer Facility Charge	2,214,833	—	—	—	—	2,214,833	—
Sales Tax	—	—	28,340,200	—	—	28,340,200	—
FTA Subsidy	—	—	10,338,753	—	—	10,338,753	—
Total Non-Operating Revenues (Expenses)	1,005,584	(422,884)	37,564,177	(113,125)	—	38,033,752	—
Income (Loss) Before Capital Contributions and Transfers	(19,736,560)	1,576,262	(1,584,993)	12,039,684	413,506	(7,292,101)	2,390,904
Capital Contributions Received	10,938,649	434,532	5,101,153	—	—	16,474,334	—
Transfers Out	(17,841,112)	(5,663,932)	—	(9,671,286)	—	(33,176,330)	—
Transfers In	17,841,113	5,612,459	—	537,808	—	23,991,380	294,000
Change in net position	(8,797,910)	1,959,321	3,516,160	2,906,206	413,506	(2,717)	2,684,904
Net Position, Beginning of Year	221,610,958	34,534,581	63,489,734	13,853,465	614,789	334,103,528	440,698
Net Position, End of Year	212,813,048	36,493,902	67,005,894	16,759,671	1,028,295	334,100,810	3,125,602

CITY OF EL PASO, TEXAS

Statement of Cash Flows

Proprietary Funds

For the Period Ending April 30, 2018

	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	28,922,346	32,168,314	6,563,926	17,049,332	1,920,725	86,624,643	51,831,619
Payments to Suppliers	(11,811,773)	(14,566,069)	(20,455,514)	(3,546,048)	(902,841)	(51,282,245)	(45,620,906)
Payments to Employees	(11,715,460)	(12,177,705)	(22,536,161)	(1,993,792)	(715,361)	(49,138,479)	(4,928,277)
Subsidy from Federal Grant	—	—	10,338,753	—	—	10,338,753	—
Operating Expense to be Reimbursed by Grants	—	153,864	13,540,855	—	—	13,694,719	—
Net cash provided by (used for) operating activities	<u>5,395,113</u>	<u>5,578,404</u>	<u>(12,548,141)</u>	<u>11,509,492</u>	<u>302,523</u>	<u>10,237,391</u>	<u>1,282,436</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	(17,841,112)	(5,663,932)	—	(9,671,286)	—	(33,176,330)	—
Transfers from Other Funds	17,841,113	5,612,459	—	537,808	—	23,991,380	294,000
Advances to Other Funds	5,000,000	3,000,000	—	—	—	8,000,000	—
Advances from Other Funds	—	111,032	(42,478,726)	—	—	(42,367,694)	—
Sales Tax	—	—	28,340,200	—	600	28,340,800	—
Net Cash Provided by (used for) Non-capital Financing Activities	<u>5,000,001</u>	<u>3,059,559</u>	<u>(14,138,526)</u>	<u>(9,133,478)</u>	<u>600</u>	<u>(15,211,844)</u>	<u>294,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	2,214,833	—	—	—	—	2,214,833	—
Contributions from Federal Government	10,938,649	434,532	5,214,595	—	—	16,587,776	—
Purchases of Capital Assets	(34,489,868)	(2,618,668)	(7,532,252)	(20,419)	—	(44,661,207)	(118,848)
Interest Paid on Capital Debt	(1,221,115)	(427,177)	(1,228,218)	(113,125)	—	(2,989,635)	—
Proceeds from Sale of Capital Assets	—	4,293	—	—	—	4,293	—
Net Cash Used for Capital and Related Financing Activities	<u>(22,557,501)</u>	<u>(2,607,020)</u>	<u>(3,545,875)</u>	<u>(133,544)</u>	<u>—</u>	<u>(28,843,940)</u>	<u>(118,848)</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Purchase of Investments	25,936,018	36,918,744	—	4,407,980	678,763	67,941,505	18,103,576
Interest	11,866	—	—	—	—	11,866	—
Net Cash Provided by (Used for) Investing Activities	<u>25,947,884</u>	<u>36,918,744</u>	<u>—</u>	<u>4,407,980</u>	<u>678,763</u>	<u>67,953,371</u>	<u>18,103,576</u>
Net decrease in cash	<u>13,785,497</u>	<u>42,949,687</u>	<u>(30,232,542)</u>	<u>6,650,450</u>	<u>981,886</u>	<u>34,134,978</u>	<u>19,561,164</u>
Cash - beginning of the year	<u>623,211</u>	<u>3,224,769</u>	<u>—</u>	<u>757,900</u>	<u>110,446</u>	<u>4,716,326</u>	<u>4,377,842</u>
Cash - end of the year	<u><u>14,408,708</u></u>	<u><u>46,174,456</u></u>	<u><u>(30,232,542)</u></u>	<u><u>7,408,350</u></u>	<u><u>1,092,332</u></u>	<u><u>38,851,304</u></u>	<u><u>23,939,006</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	(20,742,144)	1,999,146	(39,149,170)	12,152,809	413,506	(45,325,853)	2,390,904
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Purchase of Capital Assets	29,651,707	2,618,668	7,841,752	20,419	—	40,132,546	—
Change in Assets and Liabilities:							
Receivables, Net Cash	2,184,246	4,266,542	11,383,254	(160,635)	—	17,673,407	198,221
Inventories	—	—	—	—	—	—	(180,719)
Other Assets	—	—	10,338,753	—	—	10,338,753	118,848
Accounts and other payables	(4,290,627)	(2,792,694)	(2,009,195)	(418,034)	(92,601)	(9,603,151)	(945,451)
Accrued Expenses	(1,408,069)	(513,258)	(953,535)	(85,067)	(18,382)	(2,978,311)	(299,367)
Net Cash Provided by (Used for) Operating Activities	<u><u>5,395,113</u></u>	<u><u>5,578,404</u></u>	<u><u>(12,548,141)</u></u>	<u><u>11,509,492</u></u>	<u><u>302,523</u></u>	<u><u>10,237,391</u></u>	<u><u>1,282,436</u></u>

CITY OF EL PASO, TEXAS
Statement of Fiduciary Net Position
April 30, 2018

ASSETS	Pension Trust Funds	Agency Funds
Cash	52,083,513	218,918,969
Investments	—	—
Commingled Funds	154,771,183	—
U.S. Government Securities	32,086,839	—
Absolute Return Investments	126,830,615	—
Corporate Stocks	101,459,644	—
Bank Collective Investment Funds	180,019,198	—
Master Limited Partnerships	39,817,825	—
Private Equities	164,245,588	—
Investment in Real Estate Funds	199,158,621	—
Fixed Income Securities	370,889,783	—
Domestic Equities	423,742,075	—
International Equities	456,225,801	—
Invested securities lending collateral	65,316,080	—
Receivables - Net of Allowances		
Commission Credits Receivable	105,042	—
Due from Brokers For Securities Sold	3,558,783	—
Employer Contributions	1,661,495	—
Employee Contributions	1,161,713	—
Interest	664,340	—
Other Receivable	2,830	90,590,386
Taxes	—	67,023,324
Prepaid Items	17,360	—
Capital Assets:		
Buildings, Improvements & Equipment, Net	5,420,890	2,494,546
Work in Progress	—	75,649,421
Total Assets	2,379,239,218	454,676,646
LIABILITIES		
Accounts Payable	84,306,101	332,689
Accrued Expenses	2,412,559	—
Accrued Drawdown	105,042	464,331
Prepaid Property Taxes	—	7,441,451
Bonds and Notes Payable	—	230,264,857
Due to Other Government Agencies	—	26,129,540
Unearned Revenue	—	120,598,861
Property Taxes Subject to Refund-Other Taxing Entities	—	2,754,283
Uncollected Property Taxes-Other Taxing Entities	—	66,690,634
Total liabilities	86,823,702	454,676,646
NET POSITION:		
Restricted for Pensions and Other Purposes	2,292,415,516	

CITY OF EL PASO, TEXAS
Statement of Changes in Fiduciary Net Position
For the Period Ending April 30, 2018

	Pension Trust Funds
ADDITIONS:	
Contributions:	
Employer	52,709,260
Employee	36,844,730
Total contributions	89,553,990
Investment income:	
Net appreciation in fair value of investments	260,767,374
Interest	11,125,939
Dividends	22,286,321
Securities lending income	593,427
Investment advisory fees	(11,835,218)
Net investment income	282,937,843
Other income:	
Rental Income	4,857,083
Total additions	377,348,916
DEDUCTIONS:	
Benefits paid to plan members	146,283,581
Refunds	6,699,828
Administrative expenses	3,512,995
Depreciation and amortization expense	431,807
Total deductions	156,928,211
Net decrease in net position	220,420,705
Net position - beginning of the year	2,071,994,811
Net position - end of the year	2,292,415,516

**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 April 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Property taxes	174,534,222	174,534,222	169,168,586	(5,365,636)	96.93%
Penalties and Interest-Delinquent taxes	—	—	816,277	816,277	—%
Sales taxes	89,473,202	89,473,202	59,324,839	(30,148,363)	66.30%
Franchise fees	55,660,606	55,660,606	28,673,126	(26,987,480)	51.51%
Licenses and permits	12,629,230	12,629,230	9,099,453	(3,529,777)	72.05%
Fines and forfeitures	9,162,749	9,162,749	5,505,579	(3,657,170)	60.09%
Charges for services	38,067,636	38,537,382	23,732,424	(14,804,958)	61.58%
Intergovernmental revenues	446,988	446,988	495,466	48,478	110.85%
County Participation	537,341	537,341	—	(537,341)	—%
Rents and other	2,309,025	2,309,025	1,101,383	(1,207,642)	47.70%
Interest	200,000	200,000	13,755	(186,245)	6.88%
Proceeds from sale of capital assets	—	—	3,687	3,687	—%
Transfers In	15,092,863	15,092,863	11,996,396	(3,096,467)	79.48%
Amounts available for appropriation from current year resources	398,113,862	398,583,607	309,930,971	(88,652,636)	77.76%
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,313,020	1,313,020	738,425	574,595	56.24%
City Manager	1,326,513	1,333,013	854,966	478,047	64.14%
Office of Management and Budget	1,001,431	994,931	491,152	503,779	49.37%
Internal Audit	703,781	703,781	425,818	277,963	60.50%
Public Information	298,393	298,393	208,159	90,234	69.76%
Municipal Clerk	4,964,815	5,053,555	293,395	4,760,160	5.81%
Financial Services	4,340,918	4,328,585	2,598,497	1,730,088	60.03%
Information Technology	12,046,088	12,046,088	8,153,876	3,892,212	67.69%
City Attorney	4,022,805	4,022,805	2,057,598	1,965,207	51.15%
Human Resources	2,139,046	2,180,179	1,261,862	918,317	57.88%
Public Safety and Community Services:					
Police Department	128,874,864	128,874,864	79,057,326	49,817,538	61.34%
Fire Department	105,800,625	105,800,625	66,442,222	39,358,403	62.80%
Municipal Court	3,320,920	3,268,156	1,932,769	1,335,387	59.14%
Public Health	6,347,522	6,347,522	3,468,075	2,879,447	54.64%
Library	9,638,048	9,638,048	5,273,376	4,364,672	54.71%
Parks Department	25,532,195	25,532,195	13,060,110	12,472,085	51.15%
Transportation and Public Works:					
Facilities Maintenance	23,015,051	22,785,951	13,826,707	8,959,244	60.68%
Engineering	5,930,025	5,930,025	3,331,341	2,598,684	56.18%
Street Department	14,300,422	14,999,268	9,796,401	5,202,867	65.31%
Development and Tourism:					
City Development:					
Business Center	6,656,359	6,656,359	3,934,180	2,722,179	59.10%
Building Permits Inspection-Commercial	1,101,572	1,101,572	683,470	418,102	62.04%
Economic Development Administration	1,916,326	1,916,326	1,171,610	744,716	61.14%
Community and human development	631,716	631,716	281,236	350,480	44.52%
Culture and recreation:					
Art Museum	1,110,752	1,110,752	659,201	451,551	59.35%
History Museum	660,395	660,395	327,799	332,596	49.64%
Archeology Museum	259,132	259,132	168,925	90,207	65.19%
Cultural Affairs	425,977	425,977	241,115	184,862	56.60%
Zoo	4,798,606	4,798,606	2,897,709	1,900,897	60.39%
Nondepartmental:					
Non Departmental	28,624,853	28,596,053	20,588,379	8,007,674	72.00%
Total charges to appropriations	401,102,171	401,607,893	244,225,699	157,382,193	60.81%
Increase in fund balance:	(2,988,310)	(3,024,286)	65,705,272	68,729,557	
Fund balance, Beginning	44,820,436	44,820,436	44,820,436	—	
Fund balance, Ending	41,832,126	41,796,150	110,525,708	68,729,557	

City of El Paso, Texas
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Debt Service Funds
For the Period Ending April 30, 2018

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	93,793,531	93,793,531	91,998,023	(1,795,508)
Penalties and Interest-Delinquent taxes	—	—	427,851	427,851
Federal tax credit - Build America Bonds	2,063,819	2,063,819	998,243	(1,065,576)
Transfers from other funds	5,440,369	5,976,949	55,250	(5,921,699)
Interest	—	—	2,238	2,238
Amounts available for appropriation	101,297,719	101,834,299	93,481,605	(8,352,694)
Charges to appropriations (outflows):				
Non Departmental	50,000	50,000	—	50,000
Debt service:				
Principal	46,792,506	47,296,456	—	47,296,456
Interest	54,319,283	54,351,913	27,247,519	27,104,394
Fiscal fees	10,000	10,000	22,962	(12,962)
Transfers to other funds	125,930	125,930	—	125,930
Total charges to appropriations	101,297,719	101,834,299	27,270,481	74,563,818
Increase in fund balance	—	—	66,211,124	66,211,124
Fund balance, Beginning of year	—	—	6,985,661	—
Fund balance, End of year	—	—	73,196,785	73,196,785

City of El Paso, Texas
Combining Balance Sheet
Non-major Governmental Funds
April 30, 2018

	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	(1,329,437)	(229,451)	102,002	(1,205,694)	12,142,048	—	9,072,941	31,106,220	49,658,629
Cash with Fiscal Agent	—	—	—	—	—	3,186,451	—	—	3,186,451
Receivables - Net of Allowances									
Interest	—	—	—	1,079	—	—	—	134,479	135,558
Trade	1,303	5,563	—	15,587	—	—	—	644,667	667,120
Notes	—	—	—	—	—	—	—	1,964,736	1,964,736
Due From Other Government Agencies	80,572	207,196	—	1,150,347	—	—	—	218,425	1,656,540
Other	—	—	—	—	—	2,007,300	3,260,148	118,063	5,385,511
Due from Other Funds	—	—	—	—	—	—	—	111,031	111,031
Inventory	—	—	—	—	—	22,040	—	—	22,040
Total Assets	<u>(1,247,562)</u>	<u>(16,692)</u>	<u>102,002</u>	<u>(38,681)</u>	<u>12,142,048</u>	<u>5,215,791</u>	<u>12,333,089</u>	<u>34,297,621</u>	<u>62,787,616</u>
LIABILITIES									
Accounts Payable	282,237	13,767	28,880	100,318	12,593	1,428,998	109,965	983,939	2,960,697
Due to Other Funds	—	—	—	—	—	—	3,000,000	—	3,000,000
Taxes Payable	—	—	—	—	—	—	—	5,057	5,057
Unearned Revenue	2,500	231,836	173,409	99	—	2,468,127	—	9,999	2,885,970
Due To Other Government Agencies	—	53,565	—	107,068	—	—	—	—	160,633
Total Liabilities	<u>284,737</u>	<u>299,168</u>	<u>202,289</u>	<u>207,485</u>	<u>12,593</u>	<u>3,897,125</u>	<u>3,109,965</u>	<u>998,995</u>	<u>9,012,357</u>
FUND BALANCES:									
Nonspendable	—	—	—	—	—	22,040	—	—	22,040
Restricted	(1,532,299)	(315,860)	(100,287)	(246,166)	12,129,455	1,296,626	—	19,313,210	30,544,679
Committed	—	—	—	—	—	—	9,223,124	13,985,416	23,208,540
Total Fund Balances	<u>(1,532,299)</u>	<u>(315,860)</u>	<u>(100,287)</u>	<u>(246,166)</u>	<u>12,129,455</u>	<u>1,318,666</u>	<u>9,223,124</u>	<u>33,298,626</u>	<u>53,775,259</u>
Total Liabilities and Fund Balances	<u>(1,247,562)</u>	<u>(16,692)</u>	<u>102,002</u>	<u>(38,681)</u>	<u>12,142,048</u>	<u>5,215,791</u>	<u>12,333,089</u>	<u>34,297,621</u>	<u>62,787,616</u>

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ending April 30, 2018

	Special Revenue Funds							Non-grants	Total
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development		
REVENUES									
Property Taxes	—	—	—	—	—	—	—	2,676,855	2,676,855
Penalties & Interest-Delinquent Taxes	—	—	—	—	—	—	—	137	137
Hotel Occupancy Tax	—	—	—	—	—	—	—	4,402,802	4,402,802
Rental Vehicle Tax	—	—	—	—	—	—	—	2,005,313	2,005,313
Franchise Fees	—	—	—	—	—	—	4,461,677	389,839	4,851,516
Charges for Services	58,163	—	34,023	107,760	4,268,641	830,021	4,960	13,609,826	18,913,394
Fines and Forfeitures	—	—	—	—	—	—	—	1,016,754	1,016,754
Licenses and Permits	—	—	—	—	—	—	—	710,439	710,439
Ticket Sales	—	—	—	—	—	—	—	9,558	9,558
Intergovernmental Revenues	2,176,235	1,620,418	1,300	5,423,339	—	—	—	2,038,976	11,260,268
Interest Earnings	—	—	—	—	—	—	—	241	241
Rents and Other	—	—	7,649	—	—	934,044	—	872,244	1,813,937
Total revenues	2,234,398	1,620,418	42,972	5,531,099	4,268,641	1,764,065	4,466,637	27,732,984	47,661,214
EXPENDITURES									
General Government	—	22,153	—	—	—	—	—	381,435	403,588
Public Safety	2,983,047	1,782,825	—	—	265,373	—	—	3,469,968	8,501,213
Public Works	—	—	—	—	—	—	—	6,321,537	6,321,537
Public Health	—	—	—	6,615,947	1,567,696	—	—	—	8,183,643
Parks Department	—	39,588	—	—	—	—	—	814,249	853,837
Library	41,061	—	—	—	—	—	—	149,924	190,985
Non Departmental	—	—	—	—	—	—	—	4,218,591	4,218,591
Culture and Recreation	2,232	86,757	78,838	—	—	1,554,793	—	6,041,422	7,764,042
Economic Development	1,321	—	—	—	—	—	2,969,559	769,308	3,740,188
Animal Services	—	—	2,711	—	—	—	—	4,921,344	4,924,055
Community and Human Development	—	78,441	—	—	—	—	—	190,554	268,995
Debt Service:									
Interest Expense	—	—	—	—	—	—	—	1,880,526	1,880,526
Fiscal Fees	—	—	—	—	—	—	—	12,500	12,500
Capital Outlay	—	26,185	—	16,363	18,167	—	—	343,015	403,730
Total expenditures	3,027,661	2,035,949	81,549	6,632,310	1,851,236	1,554,793	2,969,559	29,514,373	47,667,430
Excess (Deficiency) of revenues over (under) expenditures	(793,263)	(415,531)	(38,577)	(1,101,211)	2,417,405	209,272	1,497,078	(1,781,389)	(6,216)
OTHER FINANCING SOURCES(USES):									
Transfers In	532,502	—	—	—	—	—	4,819,591	7,190,189	12,542,282
Transfers Out	—	—	—	—	—	—	(2,407,375)	(8,491,206)	(10,898,581)
Total other financing sources (uses):	532,502	—	—	—	—	—	2,412,216	(1,301,017)	1,643,701
Net change in fund balances	(260,761)	(415,531)	(38,577)	(1,101,211)	2,417,405	209,272	3,909,294	(3,082,406)	1,637,485
Fund balances - beginning of year	(1,271,538)	99,671	(61,710)	855,045	9,712,050	1,109,394	5,313,830	36,381,032	52,137,775
Fund balances - end of year	<u>(1,532,299)</u>	<u>(315,860)</u>	<u>(100,287)</u>	<u>(246,166)</u>	<u>12,129,455</u>	<u>1,318,666</u>	<u>9,223,124</u>	<u>33,298,626</u>	<u>53,775,259</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 April 30, 2018

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	—	—	58,163	(58,163)	—	—	—	—	—	—	34,023	(34,023)
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	4,066,093	4,066,093	2,176,235	1,889,858	1,490,197	1,490,197	1,620,418	(130,221)	—	—	1,300	(1,300)
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	106,450	113,450	7,649	105,801
Transfers In	—	—	532,503	(532,503)	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	4,066,093	4,066,093	2,766,901	1,299,192	1,490,197	1,490,197	1,620,418	(130,221)	106,450	113,450	42,972	70,478
Charges to appropriations (outflows):												
Personnel Services	3,392,019	3,392,019	2,206,637	1,185,382	1,157,286	1,157,286	1,058,748	98,538	4,500	—	—	—
Contractual Services	537,229	537,229	290,777	246,452	117,989	117,989	644,017	(526,028)	81,050	65,851	57,381	8,470
Materials and Supplies	43,648	43,648	450,229	(406,581)	158,390	158,390	211,188	(52,798)	5,000	27,199	16,617	10,582
Operating Expenditures	93,197	93,197	80,019	13,178	56,532	56,532	38,439	18,093	15,500	8,000	7,551	449
Non-Operating Expenditures	—	—	—	—	—	—	57,372	(57,372)	400	12,400	—	12,400
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	—	—	—	—	—	26,185	(26,185)	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	4,066,093	4,066,093	3,027,662	1,038,431	1,490,197	1,490,197	2,035,949	(545,752)	106,450	113,450	81,549	31,901
Increase (Decrease) in fund balance:	—	—	(260,761)	2,337,623	—	—	(415,531)	(675,973)	—	—	(38,577)	102,379
Fund balances - beginning of year	—	—	(1,271,538)	—	—	—	99,671	—	—	—	(61,710)	—
Fund balances - end of year	—	—	(1,532,299)	2,337,623	—	—	(315,860)	(675,973)	—	—	(100,287)	102,379

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 Period Ending April 30, 2018

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	358,000	358,000	107,760	250,240	971,210	971,210	4,268,641	(3,297,431)	4,040,000	5,348,494	830,021	4,518,473
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	10,336,877	10,336,877	5,423,339	4,913,538	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	960,000	1,351,506	934,044	417,462
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	10,694,877	10,694,877	5,531,099	5,163,778	971,210	971,210	4,268,641	(3,297,431)	5,000,000	6,700,000	1,764,065	4,935,935
Charges to appropriations (outflows):												
Personnel Services	7,638,012	7,638,012	4,928,798	2,709,214	156,765	156,765	829,672	(672,907)	—	—	907,980	(907,980)
Contractual Services	907,178	907,178	595,663	311,515	75,000	75,000	561,053	(486,053)	5,000,000	6,700,000	114,659	6,585,341
Materials and Supplies	336,474	336,474	340,287	(3,813)	297,000	297,000	242,623	54,377	—	—	332,868	(332,868)
Operating Expenditures	1,813,212	1,813,212	751,199	1,062,013	347,445	347,445	199,721	147,724	—	—	187,769	(187,769)
Non-Operating Expenditures	—	—	—	—	—	—	—	—	—	—	11,517	(11,517)
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	—	16,363	(16,363)	95,000	95,000	18,167	76,833	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	10,694,877	10,694,877	6,632,310	4,062,567	971,210	971,210	1,851,236	(880,026)	5,000,000	6,700,000	1,554,793	5,145,207
Increase (Decrease) in fund balance:	—	—	(1,101,211)	1,101,211	—	—	2,417,405	(2,417,405)	—	—	209,272	(209,272)
Fund balances - beginning of year	—	—	855,045	—	—	—	9,712,050	—	—	—	1,109,394	—
Fund balances - end of year	—	—	(246,166)	1,101,211	—	—	12,129,455	(2,417,405)	—	—	1,318,666	(209,272)

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 Period Ending April 30, 2018

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	—	—	—	—	4,000,473	3,276,499	2,676,855	599,644	4,000,473	3,276,499	2,676,855	599,644
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	137	(137)	—	—	137	(137)
Hotel Occupancy Tax	—	—	—	—	6,975,000	10,150,652	4,402,802	5,747,850	6,975,000	10,150,652	4,402,802	5,747,850
Rental Vehicle Tax	—	—	—	—	3,000,000	—	2,005,313	(2,005,313)	3,000,000	—	2,005,313	(2,005,313)
Franchise Fees	3,618,974	—	4,461,677	(4,461,677)	865,000	865,000	389,839	475,161	4,483,974	865,000	4,851,516	(3,986,516)
Charges for Services	—	6,267	4,960	1,307	22,542,914	20,377,747	13,609,826	6,767,921	27,912,124	27,061,718	18,913,394	8,148,324
Fines and Forfeitures	—	—	—	—	1,722,003	1,423,829	1,016,754	407,075	1,722,003	1,423,829	1,016,754	407,075
Licenses and Permits	—	—	—	—	1,165,000	1,165,000	710,439	454,561	1,165,000	1,165,000	710,439	454,561
Ticket Sales	—	—	—	—	—	255,453	9,558	245,895	—	255,453	9,558	245,895
Intergovernmental Revenues	—	—	—	—	7,607,505	4,968,533	2,038,976	2,929,557	23,500,672	20,861,700	11,260,268	9,601,432
Interest	—	—	—	—	—	8	241	(233)	—	8	241	(233)
Rents and Other	—	—	—	—	1,217,958	481,904	872,244	(390,340)	2,284,408	1,946,860	1,813,937	132,923
Transfers In	4,618,264	—	4,819,591	(4,819,591)	7,674,260	8,123,189	7,190,189	933,000	12,292,524	8,123,189	12,542,283	(4,419,094)
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	8,237,238	6,267	9,286,228	(9,279,961)	56,770,113	51,087,814	34,923,173	16,164,641	87,336,178	75,129,908	60,203,497	14,926,411
Charges to appropriations (outflows):												
Personnel Services	—	—	—	—	14,722,034	11,812,916	8,674,547	3,138,369	27,070,617	24,156,999	18,606,382	5,550,617
Contractual Services	8,237,238	6,267	2,969,559	(2,963,292)	18,444,426	14,692,355	9,867,055	4,825,300	33,400,110	23,101,869	15,100,164	8,001,705
Materials and Supplies	—	—	—	—	4,047,874	4,737,923	2,867,152	1,870,771	4,888,386	5,600,634	4,460,964	1,139,670
Operating Expenditures	—	—	—	—	3,719,742	3,444,399	1,010,043	2,434,356	6,045,629	5,762,785	2,274,741	3,488,044
Non-Operating Expenditures	—	—	—	—	4,489,408	4,695,850	6,083,424	(1,387,574)	4,489,808	4,708,250	6,152,313	(1,444,063)
Intergovernmental Expenditures	—	—	—	—	—	—	669,137	(669,137)	—	—	669,137	(669,137)
Capital Outlay	—	—	—	—	1,307,010	1,653,127	343,015	1,310,112	1,402,010	1,748,127	403,730	1,344,397
Other Uses	—	—	2,407,375	(2,407,375)	10,039,618	10,051,245	8,491,206	1,560,039	10,039,618	10,051,245	10,898,581	(847,336)
Total charges to appropriations	8,237,238	6,267	5,376,934	(5,370,667)	56,770,113	51,087,814	38,005,579	13,082,235	87,336,178	75,129,909	58,566,012	16,563,897
Increase (Decrease) in fund balance:	—	—	3,909,294	(3,909,294)	—	—	(3,082,406)	3,082,406	—	—	1,637,485	(1,637,485)
Fund balances - beginning of year	—	—	5,313,830	—	—	—	36,381,032	—	—	—	52,137,775	—
Fund balances - end of year	—	—	9,223,124	(3,909,294)	—	—	33,298,626	3,082,406	—	—	53,775,260	(1,637,485)

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
April 30, 2018

	Supply and Support	Self Insurance	Total
ASSETS:			
Cash	1,834,380	22,104,626	23,939,006
Receivables - Net of Allowances			
Interest	—	568	568
Trade	57	2,609	2,666
Inventory	1,139,056	—	1,139,056
Capital Assets:			
Buildings, Improvements & Equipment, Net	345,881	—	345,881
Total Assets	3,319,374	22,107,803	25,427,177
DEFERRED OUTFLOWS OF RESOURCES			
Pension Contributions Subsequent to Measurement Date	430,008	125,028	555,036
Difference in Projected and Actual Earnings on Pension Investments	489,669	142,375	632,044
Difference in Expected and Actual Pension Experience	30,543	8,882	39,425
Change in Assumptions for Pensions	540,956	157,287	698,243
Total Deferred Outflows of Resources	1,491,176	433,572	1,924,748
Total Assets & Deferred Outflows of Resources	4,810,550	22,541,375	27,351,925
LIABILITIES:			
Accounts Payable	404,969	(386,430)	18,539
Compensated Absences	595,881	118,907	714,788
Other Post-employment Benefits	1,884,845	238,964	2,123,809
Net Pension Liability - Due beyond one year	3,806,873	1,106,876	4,913,749
Claims and Judgments	—	16,033,064	16,033,064
Total Liabilities	6,692,568	17,111,381	23,803,949
DEFERRED INFLOWS OF RESOURCES			
Difference in Actual and Expected Pension Experience	327,230	95,144	422,374
Total Deferred Inflows of Resources	327,230	95,144	422,374
NET POSITION (DEFICIT):			
Net investment in capital assets	345,881	—	345,881
Unrestricted	(2,555,129)	5,334,850	2,779,721
Total Net Position (Deficit)	(2,209,248)	5,334,850	3,125,602
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	4,810,550	22,541,375	27,351,925

City of El Paso, Texas
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Period Ending April 30, 2018

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	11,858,713	—	11,858,713
Premium Contributions	—	39,329,691	39,329,691
General Revenues	2,896	442,098	444,994
Total Operating Revenues	<u>11,861,609</u>	<u>39,771,789</u>	<u>51,633,398</u>
OPERATING EXPENSES:			
Personnel Services	3,142,738	1,486,172	4,628,910
Outside Contracts	119,232	1,391,533	1,510,765
Professional Services	—	617,923	617,923
Fuel and Lubricants	3,677,032	—	3,677,032
Materials and Supplies	2,953,845	4,523	2,958,368
Communications	338	133	471
Utilities	17,559	—	17,559
Operating Leases	4,792	1,584	6,376
Travel and Entertainment	77	—	77
Benefits Provided	1,158	34,674,898	34,676,056
Maintenance and Repairs	1,012,105	—	1,012,105
Other Operating Expenses	15,253	2,751	18,004
Depreciation	118,848	—	118,848
Total Operating Expenses	<u>11,062,977</u>	<u>38,179,517</u>	<u>49,242,494</u>
Operating Income (Loss)	<u>798,632</u>	<u>1,592,272</u>	<u>2,390,904</u>
Income (Loss) Before Transfers	798,632	1,592,272	2,390,904
Transfers in	—	294,000	294,000
Change in net position	<u>798,632</u>	<u>1,886,272</u>	<u>2,684,904</u>
Net Position (Deficit), Beginning of Year, As Previously Reported	<u>(3,007,880)</u>	<u>3,448,578</u>	<u>440,698</u>
Net Position (Deficit), End of Year	<u><u>(2,209,248)</u></u>	<u><u>5,334,850</u></u>	<u><u>3,125,602</u></u>

City of El Paso, Texas
Combining Statement of Cash Flows
Internal Service Funds
For the Period Ending April 30, 2018

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	11,867,996	39,963,623	51,831,619
Payments to Suppliers	(8,278,764)	(37,342,142)	(45,620,906)
Payments to Employees	(3,224,105)	(1,704,172)	(4,928,277)
Net cash provided by (used in) operating activities	<u>365,127</u>	<u>917,309</u>	<u>1,282,436</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	294,000	294,000
Net cash provided by noncapital financing activities	<u>—</u>	<u>294,000</u>	<u>294,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	(118,848)	—	(118,848)
Net cash used in capital and related financing activities	<u>(118,848)</u>	<u>—</u>	<u>(118,848)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	1,278,966	16,824,610	18,103,576
Net cash used in investing activities	<u>1,278,966</u>	<u>16,824,610</u>	<u>18,103,576</u>
Net Decrease in cash and cash equivalents	1,525,245	18,035,919	19,561,164
Cash Balance - beginning of year	309,135	4,068,707	4,377,842
Cash Balance - end of year	<u>1,834,380</u>	<u>22,104,626</u>	<u>23,939,006</u>
Reconciliation of operating income(loss) to net cash provided (used in) operating activities:			
Operating income (loss)	798,632	1,592,272	2,390,904
Adjustments to reconcile operating income(loss) to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Receivables, net	6,387	191,834	198,221
Inventories	(180,719)	—	(180,719)
Other assets	118,848	—	118,848
Accounts and other payables	(296,654)	(648,797)	(945,451)
Accrued expenses	(81,367)	(218,000)	(299,367)
Net cash provided (used in) operating activities	<u>365,127</u>	<u>917,309</u>	<u>1,282,436</u>

City of El Paso, Texas
Combining Statement of Fiduciary Net Position
Pension Trust Funds
April 30, 2018

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2017)		Total
		Firemen Division	Policemen Division	
Assets				
Cash and Cash Equivalents	7,433,888	18,107,830	26,541,795	52,083,513
Investments:				
Commingled funds	154,771,183	—	—	154,771,183
U.S. Government Securities	32,086,839	—	—	32,086,839
Absolute Return Investments	126,830,615	—	—	126,830,615
Corporate stocks	101,459,644	—	—	101,459,644
Bank Collective Investment Funds	180,019,198	—	—	180,019,198
Master Limited Partnerships	39,817,825	—	—	39,817,825
Private equities	62,394,830	41,464,752	60,386,006	164,245,588
Real estate investment funds	72,817,424	51,435,124	74,906,073	199,158,621
Fixed Income Securities	38,991,174	135,120,187	196,778,422	370,889,783
Domestic Equities	—	172,510,842	251,231,233	423,742,075
International Equities	—	185,735,384	270,490,417	456,225,801
Securities lending collateral	—	26,484,531	38,831,549	65,316,080
Receivables - Net of Allowances				
Commission Credits Receivable	105,042	—	—	105,042
Due from Brokers For Securities Sold	3,558,783	—	—	3,558,783
Employer Contributions	1,047,510	267,977	346,008	1,661,495
Employee Contributions	667,228	227,482	267,003	1,161,713
Accrued Interest and Dividends	664,340	—	—	664,340
Other Receivables	1,584	623	623	2,830
Prepaid Items	17,360	—	—	17,360
Capital Assets:				
Buildings, Improvements & Equipment, Net	3,111,020	1,154,935	1,154,935	5,420,890
TOTAL ASSETS	825,795,487	632,509,667	920,934,064	2,379,239,218
LIABILITIES				
Accounts Payable	4,777,992	30,112,068	49,416,041	84,306,101
Accrued Expenses	946,165	606,878	859,516	2,412,559
Restricted Assets	105,042	—	—	105,042
TOTAL LIABILITIES	5,829,199	30,718,946	50,275,557	86,823,702
NET POSITION:				
Restricted for Pensions	819,966,288	601,790,721	870,658,507	2,292,415,516

City of El Paso, Texas
Combining Statement of Changes in Fiduciary Net Position
Pension Trust Funds
For the Period Ending April 30, 2018

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2017)		Total
		Firemen Division	Policemen Division	
ADDITIONS:				
Contributions:				
Employer	25,651,488	11,796,406	15,261,366	52,709,260
Employee	15,540,713	9,600,215	11,703,802	36,844,730
Total contributions	41,192,201	21,396,621	26,965,168	89,553,990
Rental and Other Income	17,219	1,962,023	2,877,841	4,857,083
Investment income:				
Net increase in fair value	64,832,061	81,775,970	114,159,343	260,767,374
Interest	3,915,267	2,922,970	4,287,702	11,125,939
Dividends	3,186,719	7,742,313	11,357,289	22,286,321
Securities lending income	—	240,624	352,803	593,427
Investment adviser fees	(6,578,777)	(2,206,900)	(3,049,541)	(11,835,218)
Net investment income	65,355,270	90,474,977	127,107,596	282,937,843
Total additions	106,564,690	113,833,621	156,950,605	377,348,916
DEDUCTIONS				
Benefits paid to participants	58,224,939	35,888,776	52,169,866	146,283,581
Refunds of contributions	2,889,443	1,564,672	2,245,713	6,699,828
Administrative expenses	2,036,643	718,173	758,179	3,512,995
Depreciation and amortization expense	—	215,903	215,904	431,807
Total deductions	63,151,025	38,387,524	55,389,662	156,928,211
Change in net position	43,413,665	75,446,097	101,560,943	220,420,705
Net position - beginning of the year	776,552,623	526,344,624	769,097,564	2,071,994,811
Net position - end of the year	819,966,288	601,790,721	870,658,507	2,292,415,516