

INTERIM FINANCIAL STATEMENTS
August 31, 2018



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds August 31, 2018

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
ASSETS						
Cash	6,744,744	1,971,670	1,848,084	29,269,985	12,708,103	52,542,586
Cash with Fiscal Agent	—	—	—	246,797	3,579,606	3,826,403
Receivables - Net of Allowances						
Taxes	20,757,218	—	2,599,775	616,414	1,602,246	25,575,653
Interest	54,282	94,554	10,174	366,170	215,225	740,405
Trade	2,231,393	—	—	4,938,916	546,399	7,716,708
Notes	1,900,000	61,515,392	—	—	2,728,115	66,143,507
Due from Other Government Agencies	245,584	1,293,098	18,705	4,860,116	6,481,661	12,899,164
Other	12,420,364	—	—	—	3,605,815	16,026,179
Prepaid Items	3,180,407	—	—	—	107,797	3,288,204
Due from Other Funds	—	—	—	6,267,564	108,476	6,376,040
Inventory	3,765,774	—	—	—	72,127	3,837,901
Total Assets	70,215,935	65,425,915	8,137,559	194,632,071	72,746,606	411,158,086
LIABILITIES						
Accounts Payable	7,950,135	438,098	3,000	9,516,284	7,524,265	25,431,782
Due to Other Funds	6,388	—	—	1,681,981	4,000,000	5,688,369
Taxes Payable	1,157,591	—	—	—	10,095	1,167,686
Unearned Revenue	3,870,201	—	—	—	2,997,556	6,867,756
Due to Other Government Agencies	472	4,823	—	—	160,632	165,928
Total Liabilities	18,323,409	531,336	3,000	12,866,602	15,249,049	46,973,396
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues Low Income Housing	—	62,236,646	—	—	—	62,236,646
Unavailable Revenues Property Taxes	4,874,502	—	2,450,066	—	—	7,324,568
Total Deferred Inflows of Resources	4,874,502	62,236,646	2,450,066	—	—	69,561,214
FUND BALANCES:						
Nonspendable	6,946,182	—	—	—	179,924	7,126,106
Restricted	19,098,290	—	5,684,493	181,765,469	40,455,646	247,003,898
Committed	—	—	—	—	16,429,782	16,429,782
Unassigned	20,973,552	2,657,932	—	—	432,205	24,063,689
Total Fund Balances/(Deficits)	47,018,024	2,657,932	5,684,493	181,765,469	57,497,557	294,623,475
Total Liabilities, Deferred Inflows of Resources and Fund Balances	70,215,935	65,425,915	8,137,559	194,632,071	72,746,606	411,158,086

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending August 31, 2018

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	170,190,814	—	93,218,439	—	3,998,056	267,407,309
Penalties and Interest-Delinquent taxes	1,316,914	—	688,488	—	167	2,005,570
Sales Taxes	92,513,945	—	—	—	—	92,513,945
Hotel Occupancy Tax	—	—	—	4,243,554	11,026,911	15,270,465
Franchise Fees	53,828,945	—	—	—	4,597,778	58,426,724
Charges for Services	39,572,766	2,244,319	—	2,613,708	35,846,801	80,277,594
Fines and Forfeitures	8,143,341	—	—	—	1,631,490	9,774,831
Licenses and Permits	14,352,347	—	—	—	1,100,647	15,452,994
Ticket Sales	—	—	—	—	224,041	224,041
Intergovernmental Revenues	1,013,206	11,029,937	—	9,552,060	23,973,546	45,568,749
Interest Earnings	711,459	10,536	635,713	3,437,063	505,359	5,300,130
Rents and Other	1,666,435	127,667	—	418,865	3,025,079	5,238,047
Total Revenues	383,310,173	13,412,459	94,542,640	20,265,251	89,422,880	600,953,403
EXPENDITURES						
Current:						
General Government	29,972,892	38,304	—	103,653	649,531	30,764,381
Public Safety	232,762,969	—	—	—	13,676,889	246,439,857
Public Works	39,205,487	—	—	15,015,440	10,518,644	64,739,571
Public Health	5,864,284	—	—	—	13,504,451	19,368,735
Parks Department	24,812,087	110,790	—	88,566	1,740,126	26,751,569
Library	8,999,645	—	—	—	286,934	9,286,579
Non Departmental	17,491,774	—	95,397	13,952	5,654,869	23,255,993
Culture and Recreation	6,962,218	—	—	2,696,858	22,675,936	32,335,012
Economic Development	9,305,603	—	—	780	8,620,274	17,926,658
Animal Services	—	—	—	—	8,182,411	8,182,411
Community and Human Development	1,003,403	8,417,826	—	100,321	680,653	10,202,203
Debt Service:						
Principal	7,161,843	—	49,472,505	—	565,000	57,199,349
Interest Expense	638,620	—	54,496,360	—	3,761,533	58,896,514
Fiscal Fees	—	—	28,461	—	18,690	47,151
Capital Outlay	3,815,944	3,813,908	—	78,325,875	1,841,039	87,796,766
Total Expenditures	387,996,770	12,380,828	104,092,724	96,345,447	92,376,980	693,192,749
Excess(Deficiency) of revenues over(under) expenditures	(4,686,597)	1,031,631	(9,550,084)	(76,080,196)	(2,954,100)	(92,239,346)
OTHER FINANCING SOURCES(USES):						
Transfers In	17,959,697	—	6,378,239	4,019,698	20,190,059	48,547,692
Transfers Out	(13,808,549)	—	(125,930)	(6,532,206)	(17,045,458)	(37,512,142)
Proceeds from Sale of Capital Assets	3,931	—	—	25,200	—	29,131
Capital Contributions Received	2,700,270	—	—	(22,515,064)	—	(19,814,794)
Other Sources (Uses)	28,837	—	1,996,607	508,035	5,510,945	8,044,424
Total Other Financing Sources (Uses)	6,884,186	—	8,248,916	(24,494,337)	8,655,546	(705,689)
Net Change in Fund Balances	2,197,589	1,031,631	(1,301,167)	(100,574,533)	5,701,446	(92,945,034)
Fund Balances - Beginning of Year	44,820,435	1,626,301	6,985,660	282,340,002	51,796,111	387,568,509
Fund Balances/(Deficit) - End of Year	47,018,024	2,657,932	5,684,493	181,765,469	57,497,557	294,623,475

CITY OF EL PASO, TEXAS
Statement of Net Position
Proprietary Funds
August 31, 2018

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current assets:							
Cash	12,832,857	14,108,057	(24,878,194)	1,463,665	237,189	3,763,574	8,248,979
Investments, at Fair Value	8,953,944	31,645,209	—	4,122,690	685,452	45,407,295	20,896,988
Receivables - Net of Allowances:							
Taxes	—	—	7,589,270	—	—	7,589,270	—
Interest	29,182	83,794	—	10,268	1,682	124,926	51,829
Trade	4,758,973	2,998,578	530,923	160,635	—	8,449,109	13,928
Due from Other Government Agencies	2,370,889	184,803	3,507,044	—	1,892	6,064,628	—
Prepaid Items	343,062	—	65,869	—	—	408,930	—
Due From Other Funds	—	—	1,681,981	—	—	1,681,981	—
Inventory	1,675,039	(1)	4,583,028	—	—	6,258,067	1,096,575
Total current assets	30,963,945	52,817,343	(6,920,079)	5,757,258	926,216	83,544,683	30,308,299
Noncurrent assets:							
Capital Assets:							
Land	1,381,099	6,887,813	11,733,839	2,469,531	—	22,472,282	—
Buildings, Improvements, Equipment & Other, Net	226,509,120	41,908,390	166,596,254	13,822,430	61,932	448,898,127	345,808
Construction in Progress	53,900,218	226,066	22,708,928	327,267	—	77,162,478	—
Total noncurrent assets	281,790,437	49,022,269	201,039,021	16,619,228	61,932	548,532,887	345,808
TOTAL ASSETS	312,754,382	101,839,612	194,118,942	22,376,486	988,148	632,077,570	30,654,106
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflow of Resources - Other	—	—	—	—	—	—	—
Pension Contributions Subsequent to Measurement Date	1,279,581	1,918,920	3,517,327	237,747	—	6,953,575	555,036
Difference in Projected and Actual Earnings on Pension Investment	1,457,117	2,185,163	4,231,931	270,735	—	8,144,946	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	12,354,768	824,460	—	24,270,961	1,924,748
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	317,191,700	108,494,027	206,473,710	23,200,946	988,148	656,348,530	32,578,854

CITY OF EL PASO, TEXAS
Statement of Net Position
Proprietary Funds
August 31, 2018

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current liabilities:							
Accounts Payable	4,490,807	3,857,785	3,410,757	216,466	12,145	11,987,960	1,360,972
Accrued Payroll	293,707	339,076	585,297	57,455	21,360	1,296,895	115,923
Due to Other Funds	539,101	969,718	698,319	168,901	—	2,376,039	—
Taxes Payable	61,096	127,396	11	7,986	—	196,490	—
Interest Payable on Bonds and Notes	105,023	34,743	105,212	7,386	—	252,363	—
Unearned Revenue	2,236,428	563	41,715	10,000	—	2,288,706	—
Construction Contracts and Retainage Payable	1,596,858	—	—	—	—	1,596,858	—
Total current liabilities	<u>9,323,020</u>	<u>5,329,281</u>	<u>4,841,311</u>	<u>468,194</u>	<u>33,505</u>	<u>19,995,311</u>	<u>1,476,895</u>
Non-current liabilities:							
Bond Obligations	52,580,200	18,274,457	53,784,480	3,659,998	—	128,299,135	—
Compensated Absences	2,570,972	1,256,442	1,857,052	214,284	134,440	6,033,190	714,789
Landfill Closure Costs	—	21,971,938	—	—	—	21,971,938	—
Claims and Judgments	—	—	428,666	—	—	428,666	16,033,064
Net Pension Liability	11,328,163	16,988,260	30,678,217	2,104,790	—	61,099,429	4,913,748
Total Non-current Liabilities	<u>66,479,335</u>	<u>58,491,097</u>	<u>86,748,415</u>	<u>5,979,072</u>	<u>134,440</u>	<u>217,832,358</u>	<u>21,661,601</u>
Total Liabilities	<u>75,802,355</u>	<u>63,820,379</u>	<u>91,589,726</u>	<u>6,447,266</u>	<u>167,945</u>	<u>237,827,669</u>	<u>23,138,496</u>
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	<u>973,743</u>	<u>1,460,272</u>	<u>2,637,030</u>	<u>180,923</u>	<u>—</u>	<u>5,251,968</u>	<u>422,374</u>
NET POSITION (Deficit)							
Net investment in capital assets	227,508,356	30,713,069	147,149,329	12,951,844	61,932	418,384,530	345,808
Restricted for:							
Debt Service	1,633,000	—	—	—	—	1,633,000	—
Passenger Facilities	5,953,345	—	—	—	—	5,953,345	—
Customer Facility Charge	8,181,367	—	—	—	—	8,181,367	—
Unrestricted	(2,860,465)	12,500,307	(34,902,375)	3,620,913	758,271	(20,883,349)	8,672,176
Total Net Position	<u>240,415,602</u>	<u>43,213,376</u>	<u>112,246,954</u>	<u>16,572,757</u>	<u>820,203</u>	<u>413,268,893</u>	<u>9,017,984</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>317,191,700</u>	<u>108,494,027</u>	<u>206,473,710</u>	<u>23,200,946</u>	<u>988,148</u>	<u>656,348,530</u>	<u>32,578,854</u>

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending August 31, 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	45,325,736	47,773,147	212,850	201,630	—	93,513,364	—
Charges of Tolls	—	—	—	23,648,205	—	23,648,205	—
Charges of Fares and Fees	376,888	1,855	9,541,864	—	—	9,920,608	—
Sales to Departments	—	63,408	—	—	—	63,408	18,492,671
Premium Contributions	—	—	—	—	—	—	60,711,508
Intergovernmental Revenues	—	—	—	—	1,879,019	1,879,019	—
Penalties and Interest-Delinquent taxes	—	—	—	—	517,514	517,514	—
General Revenues	271,905	315,933	4,285,771	1,451,991	—	6,325,600	653,632
Total Operating Revenues	45,974,529	48,154,343	14,040,485	25,301,826	2,396,533	135,867,717	79,857,810
OPERATING EXPENSES:							
Personnel Services	18,029,597	18,431,331	34,576,017	3,100,018	1,128,810	75,265,773	7,572,686
Contractual Services	24,000	4,371	—	2,370,346	—	2,398,717	—
Professional Services	507,209	95,129	160,408	111,821	469	875,037	1,025,355
Outside Contracts	7,843,251	2,244,863	14,210,860	1,346,820	282,608	25,928,402	2,225,246
Fuel and Lubricants	229,423	2,683,259	2,453,612	6,590	80	5,372,964	6,516,148
Materials and Supplies	965,049	7,389,247	4,098,199	152,092	151,303	12,755,889	4,570,670
Communications	90,488	147,424	138,391	14,564	1,384	392,251	639
Utilities	1,813,421	117,095	1,405,858	86,344	—	3,422,718	27,055
Operating Leases	28,450	31,589	776,490	342,742	138,334	1,317,605	11,398
Travel and Training	181,970	69,182	38,527	28,910	8,289	326,878	165
Benefits Provided	423	—	55,596	—	—	56,019	50,309,723
Maintenance and Repairs	745,775	193,755	532,108	375,215	3,459	1,850,311	1,713,629
Landfill and Transfer Station Utilization	—	3,436,947	—	—	—	3,436,947	—
Other Operating Expenses	2,279,506	3,578,572	5,484,144	163,465	468,006	11,973,694	62,850
Depreciation	17,658,161	8,060,202	16,624,263	964,044	19,378	43,326,047	108,506
Capital Outlay	—	—	—	—	—	—	—
Total Operating Expenses	50,396,722	46,482,968	80,554,473	9,062,969	2,202,120	188,699,251	74,144,069
Operating Income (Loss)	(4,422,193)	1,671,375	(66,513,987)	16,238,857	194,413	(52,831,534)	5,713,741
NONOPERATING REVENUES (EXPENSES):							
Interest Earnings	319,877	535,065	—	84,247	11,000	950,189	267,429
Interest Expense	(2,443,252)	(665,684)	(2,268,721)	(118,811)	—	(5,496,468)	—
Federal Tax Credit - Build America Bonds	—	—	226,884	—	—	226,884	—
Gain(Loss) on Sale of Equipment and Land	50,046	(78,081)	(162,434)	—	—	(190,469)	(31,695)
Customer Facility Charge	3,799,709	—	—	—	—	3,799,709	—
Sales Tax	—	—	44,525,774	—	—	44,525,774	—
Total Non-Operating Revenues (Expenses)	1,726,379	(208,700)	42,321,502	(34,564)	11,000	43,815,618	235,734
Income (Loss) Before Capital Contributions and Transfers	(2,695,813)	1,462,675	(24,192,485)	16,204,293	205,414	(9,015,916)	5,949,475
Capital Contributions Received	16,298,221	767,260	62,312,993	—	—	79,378,474	—
Transfers Out	(21,818,846)	(7,701,369)	—	(15,335,778)	—	(44,855,994)	—
Transfers In	21,818,846	7,249,151	—	610,187	—	29,678,184	504,000
Change in net position	13,602,408	1,777,717	38,120,508	1,478,701	205,414	55,184,748	6,453,475
Net Position, Beginning of Year	226,813,194	41,435,659	74,126,446	15,094,056	614,789	358,084,145	2,564,509
Net Position, End of Year	240,415,602	43,213,376	112,246,954	16,572,757	820,203	413,268,893	9,017,984

CITY OF EL PASO, TEXAS

Statement of Cash Flows

Proprietary Funds

For the Period Ending August 31, 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	44,448,576	48,111,751	16,340,657	25,154,177	2,394,641	136,449,803	80,044,769
Payments to Suppliers	(4,948,228)	(12,344,857)	(19,893,299)	(3,993,421)	(1,145,295)	(42,325,100)	(64,080,321)
Payments to Employees	(23,427,967)	(25,506,591)	(45,918,946)	(4,373,220)	(1,125,832)	(100,352,556)	(9,879,940)
Operating Expense to be Reimbursed by Grants	—	(30,939)	13,598,937	—	—	13,567,998	—
Net cash provided by (used for) operating activities	<u>16,072,381</u>	<u>10,229,364</u>	<u>(35,872,651)</u>	<u>16,787,536</u>	<u>123,515</u>	<u>7,340,144</u>	<u>6,084,508</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	(21,818,846)	(7,701,369)	—	(15,335,778)	—	(44,855,994)	—
Transfers from Other Funds	21,818,846	7,249,151	—	610,187	—	29,678,184	504,000
Advances to Other Funds	5,000,000	3,000,000	425,729	—	—	8,425,729	—
Advances from Other Funds	(269,550)	(322,145)	(42,871,713)	(84,451)	—	(43,547,859)	—
Sales Tax	—	—	43,678,741	—	600	43,679,341	—
Net Cash Provided by (used for) Non-capital Financing Activities	<u>4,730,450</u>	<u>2,225,637</u>	<u>1,232,757</u>	<u>(14,810,043)</u>	<u>600</u>	<u>(6,620,599)</u>	<u>504,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Contributions from Federal Government	16,298,221	767,260	62,539,877	—	—	79,605,358	—
Purchases of Capital Assets	(37,895,055)	(6,804,147)	(48,635,918)	(252,421)	—	(93,587,541)	(108,432)
Interest Paid on Capital Debt	(2,443,252)	(665,684)	(2,268,721)	(118,812)	—	(5,496,469)	—
Proceeds from Sale of Capital Assets	50,046	(78,081)	(162,434)	—	—	(190,469)	(31,695)
Net Cash Used for Capital and Related Financing Activities	<u>(25,866,983)</u>	<u>(7,296,518)</u>	<u>9,761,700</u>	<u>(1,631,141)</u>	<u>—</u>	<u>(25,032,943)</u>	<u>(140,128)</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Purchase of Investments	16,982,074	5,273,535	—	285,290	(6,689)	22,534,210	(2,793,412)
Interest	291,725	451,271	—	74,123	9,318	826,436	216,169
Net Cash Provided by (Used for) Investing Activities	<u>17,273,799</u>	<u>5,724,806</u>	<u>—</u>	<u>359,412</u>	<u>2,629</u>	<u>23,360,646</u>	<u>(2,577,243)</u>
Net decrease in cash	<u>12,209,646</u>	<u>10,883,288</u>	<u>(24,878,194)</u>	<u>705,765</u>	<u>126,743</u>	<u>(952,752)</u>	<u>3,871,137</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>12,832,857</u></u>	<u><u>14,108,057</u></u>	<u><u>(24,878,194)</u></u>	<u><u>1,463,665</u></u>	<u><u>237,189</u></u>	<u><u>3,763,574</u></u>	<u><u>8,248,979</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	(4,422,193)	1,671,375	(66,513,987)	16,238,857	194,414	(52,831,534)	5,713,741
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Change in Assets and Liabilities:							
Receivables, Net Cash	(1,759,174)	(93,834)	15,850,919	(160,635)	(1,892)	13,835,383	186,959
Inventories	(302,168)	—	(117,384)	—	—	(419,553)	(138,238)
Accounts and other payables	1,056,467	768,512	(1,112,705)	(224,588)	(91,365)	396,320	396,982
Accrued Expenses	9,043,529	6,724,188	10,370,864	1,210,447	2,980	27,352,009	1,940,366
Net Cash Provided by (Used for) Operating Activities	<u><u>16,072,381</u></u>	<u><u>10,229,364</u></u>	<u><u>(35,872,651)</u></u>	<u><u>16,787,536</u></u>	<u><u>123,515</u></u>	<u><u>7,340,144</u></u>	<u><u>6,084,508</u></u>

CITY OF EL PASO, TEXAS
Statement of Fiduciary Net Position
August 31, 2018

ASSETS	Pension Trust Funds	Agency Funds
Cash	55,247,211	171,277,934
Investments		
Commingled Funds	164,011,312	—
U.S. Government Securities	27,104,666	—
Absolute Return Investments	109,573,856	—
Corporate Stocks	83,883,305	—
Bank Collective Investment Funds	176,342,988	—
Master Limited Partnerships	37,030,451	—
Private Equities	158,954,588	—
Investment in Real Estate Funds	194,316,219	—
Fixed Income Securities	374,082,443	—
Domestic Equities	423,742,075	—
International Equities	456,225,801	—
Invested securities lending collateral	65,316,080	—
Receivables - Net of Allowances		
Commission Credits Receivable	128,931	—
Due from Brokers For Securities Sold	967,188	—
Employer Contributions	1,560,988	—
Employee Contributions	1,090,507	—
Interest	620,705	—
Other Receivable	1,246	—
Taxes	—	67,023,324
Trade		
Prepaid Items	21,857	3,557
Capital Assets:	—	—
Land	891,306	—
Buildings, Improvements & Equipment, Net	2,309,870	—
Total Assets	2,333,423,593	238,304,816
LIABILITIES		
Accounts Payable	81,244,083	5,347,518
Accrued Expenses	3,157,959	—
Accrued Drawdown	128,931	—
Prepaid Property Taxes	—	9,093,877
Property Taxes Subject to Refund-Other Taxing Entities	—	2,511,464
Uncollected Property Taxes-Other Taxing Entities	—	66,690,633
Total liabilities	84,530,973	238,304,816
NET POSITION:		
Restricted for Pensions and Other Purposes	2,248,892,620	

CITY OF EL PASO, TEXAS
Statement of Changes in Fiduciary Net Position
For the Period Ending August 31, 2018

	<u>Pension Trust Funds</u>
ADDITIONS:	
Contributions:	
Employer	52,384,843
Employee	36,458,358
Total contributions	88,843,201
Investment income:	
Net appreciation in fair value of investments	270,542,087
Interest	11,019,578
Dividends	21,681,754
Securities lending income	661,596
Securities lending fees	(22,691)
Decrease in Commissions Credits Receivable	2,206
Investment advisory fees	(11,040,215)
Net investment income	292,844,315
Other income:	
Total additions	386,527,380
DEDUCTIONS:	
Benefits paid to plan members	146,031,434
Refunds	6,915,158
Administrative expenses	2,801,992
Depreciation and amortization expense	431,807
Total deductions	156,180,391
Net decrease in net position	230,346,989
Net position - beginning of the year	2,018,545,631
Net position - end of the year	2,248,892,620

**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 August 31, 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	170,190,814	(4,343,407)	97.51%
Penalties and Interest-Delinquent taxes	—	—	1,316,914	1,316,914	—%
Sales taxes	89,473,202	89,473,202	92,513,945	3,040,743	103.40%
Franchise fees	55,660,606	55,660,606	53,828,945	(1,831,661)	96.71%
Licenses and permits	12,629,230	12,629,230	14,352,347	1,723,117	113.64%
Fines and forfeitures	9,162,749	9,162,749	8,143,341	(1,019,408)	88.87%
Charges for services	38,067,636	38,537,382	39,572,766	1,035,384	102.69%
Intergovernmental revenues	446,988	446,988	1,013,206	566,218	226.67%
County Participation	537,341	537,341	—	(537,341)	—%
Rents and other	2,309,025	2,309,025	1,666,435	(642,590)	72.17%
Interest	200,000	200,000	711,459	511,459	355.73%
Proceeds from sale of capital assets	—	—	3,931	3,931	—%
Capital Contributions	—	—	2,700,270	2,700,270	—%
Other sources (uses)	—	—	28,837	28,837	—%
Transfers In	15,092,863	15,092,863	17,959,697	2,866,834	118.99%
Amounts available for appropriation from current year resources	398,113,862	398,583,607	404,002,909	5,419,301	101.36%
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,313,020	1,313,020	1,251,456	61,564	95.31%
City Manager	1,326,513	1,333,013	1,366,933	(33,919)	102.54%
Office of Management and Budget	1,001,431	994,931	800,771	194,160	80.49%
Internal Audit	703,781	703,781	740,503	(36,722)	105.22%
Public Information	298,393	298,393	353,777	(55,384)	118.56%
Municipal Clerk	708,770	688,074	627,092	60,982	91.14%
Financial Services	4,340,918	4,328,585	4,197,185	131,401	96.96%
Information Technology	12,046,088	12,046,088	11,604,175	441,912	96.33%
City Attorney	4,022,805	4,022,805	4,804,712	(781,907)	119.44%
Human Resources	2,139,046	2,180,179	2,094,616	85,564	96.08%
Public Safety and Community Services:					
Police Department	128,874,864	128,874,864	128,570,141	304,723	99.76%
Fire Department	105,800,625	105,800,625	108,370,389	(2,569,764)	102.43%
Municipal Court	4,588,656	4,609,352	4,485,082	124,270	97.30%
Public Health	6,347,522	6,347,522	5,890,386	457,136	92.80%
Library	9,638,048	9,638,048	9,267,125	370,923	96.15%
Parks Department	25,532,195	25,532,195	25,233,385	298,810	98.83%
Transportation and Public Works:					
Facilities Maintenance	23,015,051	22,785,951	22,581,145	204,805	99.10%
Engineering	5,930,025	5,930,025	5,538,846	391,179	93.40%
Street Department	14,300,422	14,999,268	15,114,098	(114,831)	100.77%
Development and Tourism:					
City Development:					
Business Center	6,656,359	6,656,359	6,315,510	340,849	94.88%
Building Permits Inspection-Commercial	1,101,572	1,101,572	1,126,827	(25,255)	102.29%
Economic Development Administration	1,916,326	1,916,326	1,863,266	53,060	97.23%
Community and human development	631,716	631,716	1,003,403	(371,687)	158.84%
Culture and recreation:					
Art Museum	1,110,752	1,110,752	1,124,993	(14,241)	101.28%
History Museum	660,395	660,395	512,872	147,523	77.66%
Archeology Museum	259,132	259,132	265,248	(6,116)	102.36%
Cultural Affairs	425,977	425,977	400,809	25,168	94.09%
Zoo	4,798,606	4,798,606	4,658,296	140,310	97.08%
Nondepartmental:					
Non Departmental	28,624,853	28,596,053	31,642,278	(3,046,225)	110.65%
Total charges to appropriations	398,113,862	398,583,607	401,805,319	(3,221,712)	100.81%
Increase in fund balance:	—	—	2,197,589	2,197,589	
Fund balance, Beginning	44,820,435	44,820,435	44,820,435	—	
Fund balance, Ending	44,820,435	44,820,435	47,018,024	2,197,589	

City of El Paso, Texas
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Debt Service Funds
For the Period Ending August 31, 2018

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	93,793,531	93,793,531	93,218,439	(575,092)
Penalties and Interest-Delinquent taxes	—	—	688,488	688,488
Federal tax credit - Build America Bonds	2,063,819	2,063,819	1,996,607	(67,212)
Transfers from other funds	5,440,369	5,976,949	6,378,239	401,290
Interest	—	—	635,713	635,713
Amounts available for appropriation	101,297,719	101,834,299	102,917,486	1,083,187
Charges to appropriations (outflows):				
Non Departmental	50,000	50,000	95,397	(45,397)
Debt service:				
Principal	46,792,506	47,296,456	49,472,505	(2,176,049)
Interest	56,383,102	56,415,732	54,496,360	1,919,372
Fiscal fees	10,000	10,000	28,461	(18,461)
Transfers to other funds	125,930	125,930	125,930	—
Total charges to appropriations	103,361,538	103,898,118	104,218,653	(320,535)
Increase in fund balance	(2,063,819)	(2,063,819)	(1,301,167)	762,652
Fund balance, Beginning of year	—	—	6,985,660	—
Fund balance, End of year	(2,063,819)	(2,063,819)	5,684,493	7,748,312

City of El Paso, Texas
Combining Balance Sheet
Non-major Governmental Funds
August 31, 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	(623,825)	(476,476)	(12,490)	(1,528,513)	1,575,855	1,541,719	1,102,423	11,129,411	12,708,103
Cash with Fiscal Agent	—	—	—	—	—	3,579,606	—	—	3,579,606
Receivables - Net of Allowances									
Taxes	—	—	—	—	—	1,109,510	—	492,736	1,602,246
Interest	—	—	—	1,079	22,706	—	14,515	176,926	215,225
Trade	—	15,056	—	14,338	—	250,480	—	266,525	546,399
Notes	—	—	—	—	—	—	—	2,728,115	2,728,115
Due From Other Government Agencies	2,111,961	975,303	—	2,660,622	—	—	—	733,776	6,481,661
Other	—	—	—	—	—	1,918,568	1,020,500	666,747	3,605,815
Due from Other Funds	—	—	—	—	—	—	—	108,476	108,476
Prepaid items	—	—	—	—	—	104,707	—	3,090	107,797
Inventory	—	—	—	—	—	72,127	—	—	72,127
Total Assets	1,488,136	513,882	(12,490)	1,147,526	12,352,701	8,576,717	10,256,439	38,423,696	72,746,606
LIABILITIES									
Accounts Payable	933,181	123,377	—	232,900	17,737	3,063,213	907,329	2,246,528	7,524,265
Due to Other Funds	—	—	—	—	—	—	4,000,000	—	4,000,000
Taxes Payable	—	—	—	—	—	—	—	10,095	10,095
Unearned Revenue	147,097	186,008	—	—	—	2,392,729	—	271,722	2,997,556
Due To Other Government Agencies	—	53,564	—	107,068	—	—	—	—	160,632
Total Liabilities	1,151,111	405,932	—	496,063	46,731	5,467,588	4,907,329	2,774,296	15,249,049
FUND BALANCES:									
Nonspendable	—	—	—	—	—	176,834	—	3,090	179,924
Restricted	—	—	—	651,463	12,305,970	2,932,295	—	24,565,918	40,455,646
Committed	—	—	—	—	—	—	5,349,110	11,080,672	16,429,782
Unassigned	337,025	107,950	(12,490)	—	—	—	—	(280)	432,205
Total Fund Balances	337,025	107,950	(12,490)	651,463	12,305,970	3,109,129	5,349,110	35,649,400	57,497,557
Total Liabilities and Fund Balances	1,488,136	513,882	(12,490)	1,147,526	12,352,701	8,576,717	10,256,439	38,423,696	72,746,606

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ending August 31, 2018

Special Revenue Funds

	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Non-grants	Total
REVENUES									
Property Taxes	—	—	—	—	—	—	—	3,998,056	3,998,056
Penalties & Interest-Delinquent Taxes	—	—	—	—	—	—	—	167	167
Hotel Occupancy Tax	—	—	—	—	—	7,638,159	—	3,388,752	11,026,911
Rental Vehicle Tax	—	—	—	—	—	—	—	3,493,004	3,493,004
Franchise Fees	—	—	—	—	—	—	3,844,767	753,011	4,597,778
Charges for Services	299,917	99,682	2,646	192,871	5,343,118	6,027,742	—	23,880,825	35,846,801
Fines and Forfeitures	—	—	—	—	—	—	—	1,631,490	1,631,490
Licenses and Permits	—	—	—	—	—	—	—	1,100,647	1,100,647
Ticket Sales	—	—	—	—	—	—	—	224,041	224,041
Intergovernmental Revenues	5,821,802	3,592,973	—	10,639,127	—	—	—	3,919,644	23,973,546
Interest Earnings	—	—	—	—	133,257	—	103,493	268,610	505,359
Rents and Other	—	—	—	—	—	1,587,359	5,600	1,432,120	3,025,079
Total revenues	<u>6,121,719</u>	<u>3,692,655</u>	<u>2,646</u>	<u>10,831,998</u>	<u>5,476,375</u>	<u>15,253,260</u>	<u>3,953,860</u>	<u>44,090,367</u>	<u>89,422,879</u>
EXPENDITURES									
General Government	—	38,057	—	—	—	—	—	611,474	649,531
Public Safety	4,670,804	2,861,694	—	—	332,824	—	—	5,811,567	13,676,889
Public Works	—	—	—	—	—	—	—	10,518,644	10,518,644
Public Health	—	—	—	10,973,020	2,531,430	—	—	—	13,504,451
Parks Department	—	49,033	—	—	—	—	—	1,691,093	1,740,126
Library	52,959	11,000	—	—	—	—	—	222,975	286,934
Non Departmental	—	—	—	—	—	—	—	5,654,869	5,654,869
Culture and Recreation	5,708	144,330	111,389	—	—	19,607,240	—	2,807,268	22,675,935
Economic Development	1,320	—	—	—	—	—	7,519,451	1,099,503	8,620,274
Animal Services	—	—	—	—	—	—	—	8,182,411	8,182,411
Community and Human Development	—	454,406	—	—	—	—	—	226,247	680,653
Debt Service:									
Principal	—	—	—	—	—	—	—	565,000	565,000
Interest Expense	—	—	—	—	—	—	—	3,761,533	3,761,533
Fiscal Fees	—	—	—	—	—	—	—	18,690	18,690
Capital Outlay	1,010,782	26,185	—	62,571	18,167	—	—	723,334	1,841,039
Total expenditures	<u>5,741,573</u>	<u>3,584,705</u>	<u>111,389</u>	<u>11,035,591</u>	<u>2,882,421</u>	<u>19,607,240</u>	<u>7,519,451</u>	<u>41,894,610</u>	<u>92,376,980</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>380,146</u>	<u>107,950</u>	<u>(108,743)</u>	<u>(203,594)</u>	<u>2,593,954</u>	<u>(4,353,979)</u>	<u>(3,565,591)</u>	<u>2,195,757</u>	<u>(2,954,099)</u>
OTHER FINANCING SOURCES(USES):									
Transfers In	1,470,174	—	158,288	—	—	—	7,776,643	10,784,954	20,190,059
Transfers Out	—	—	—	—	—	(1,437,654)	(4,175,775)	(11,432,029)	(17,045,458)
Other sources (uses)	—	—	—	—	—	5,510,945	—	—	5,510,945
Total other financing sources (uses):	<u>1,470,174</u>	<u>—</u>	<u>158,288</u>	<u>—</u>	<u>—</u>	<u>4,073,291</u>	<u>3,600,868</u>	<u>(647,075)</u>	<u>8,655,546</u>
Net change in fund balances	1,850,320	107,950	49,545	(203,594)	2,593,954	(280,688)	35,277	1,548,682	5,701,447
Fund balances - beginning of year	(1,513,295)	—	(62,036)	855,057	9,712,016	3,389,817	5,313,833	34,100,718	51,796,110
Fund balances - end of year	<u>337,025</u>	<u>107,950</u>	<u>(12,490)</u>	<u>651,463</u>	<u>12,305,970</u>	<u>3,109,129</u>	<u>5,349,110</u>	<u>35,649,400</u>	<u>57,497,557</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 August 31, 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	—	—	299,917	(299,917)	—	—	99,682	(99,682)	—	—	2,646	(2,646)
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	4,022,982	4,022,982	5,821,802	(1,798,820)	1,490,197	1,490,197	3,592,973	(2,102,776)	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	106,450	113,450	—	113,450
Transfers In	—	—	1,470,174	(1,470,174)	—	—	—	—	—	—	158,288	(158,288)
Other Sources (Uses)	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	43,111	43,111	—	43,111	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year	4,066,093	4,066,093	7,591,893	(3,525,800)	1,490,197	1,490,197	3,692,655	(2,202,457)	106,450	113,450	160,934	(47,484)
Charges to appropriations (outflows):												
Personnel Services	3,392,019	3,392,019	3,572,666	180,647	1,157,286	1,157,286	1,714,820	557,533	4,500	12,000	12,000	—
Contractual Services	537,229	537,229	448,730	(88,499)	117,989	117,989	976,352	858,363	81,050	65,851	65,021	(830)
Materials and Supplies	43,648	43,648	601,300	557,652	158,390	158,390	348,751	190,361	5,000	27,199	26,376	(823)
Operating Expenditures	93,197	93,197	108,096	14,899	56,532	56,532	97,450	40,918	15,500	8,000	7,992	(8)
Non-Operating Expenditures	—	—	—	—	—	—	421,147	421,147	400	400	—	(400)
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	—	1,010,782	1,010,782	—	—	26,185	26,185	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	4,066,093	4,066,093	5,741,573	1,675,480	1,490,197	1,490,197	3,584,705	2,094,507	106,450	113,450	111,388	(2,061)
Increase (Decrease) in fund balance:	—	—	1,850,320	(1,850,320)	—	—	107,950	(107,950)	—	—	49,546	(49,545)
Fund balances - beginning of year	—	—	(1,513,295)	—	—	—	—	—	—	—	(62,036)	—
Fund balances - end of year	—	—	337,025	(1,850,320)	—	—	107,950	(107,950)	—	—	(12,490)	(49,545)

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 August 31, 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	—	—	—	—	—	—	—	—	6,975,000	6,975,000	7,638,159	(663,159)
Rental Vehicle Tax	—	—	—	—	—	—	—	—	—	—	—	—
Franchise Fees	—	—	—	—	—	—	—	—	—	—	—	—
Charges for Services	358,000	358,000	192,871	165,129	971,210	971,210	5,343,118	(4,371,908)	4,040,000	5,348,494	6,027,742	(679,248)
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	10,336,877	10,336,877	10,639,127	(302,250)	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	133,257	(133,257)	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	1,036,789	1,428,295	1,587,359	(159,064)
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Other Sources (Uses)	—	—	—	—	—	—	—	—	—	—	5,510,945	5,510,945
Intrafund Transfers	—	—	—	—	—	—	—	—	1,211,750	1,461,750	—	1,461,750
Amounts available for appropriation from current year resources	10,694,877	10,694,877	10,831,997	(137,121)	971,210	971,210	5,476,375	(4,505,165)	13,263,539	15,213,539	20,764,205	5,471,224
Charges to appropriations (outflows):												
Personnel Services	7,638,012	7,638,012	7,692,049	(54,036)	156,765	156,765	1,379,461	(1,222,696)	743,711	733,941	7,083,150	(6,349,209)
Contractual Services	907,178	907,178	987,882	(80,705)	75,000	75,000	748,908	(673,908)	9,886,437	10,521,559	6,254,948	4,266,611
Materials and Supplies	336,474	336,474	736,575	(400,100)	297,000	297,000	295,615	1,385	41,074	1,298,223	3,628,960	(2,330,737)
Operating Expenditures	1,813,212	1,813,212	1,501,051	312,162	347,445	347,445	420,202	(72,757)	810,537	814,037	2,200,656	(1,386,619)
Non-Operating Expenditures	—	—	55,464	(55,464)	—	—	20,068	(20,068)	341,126	341,126	439,526	(98,401)
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	64,000	—	64,000
Capital Outlay	—	—	62,571	(62,571)	95,000	95,000	18,167	76,833	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	1,440,654	1,440,654	1,437,654	3,000
Total charges to appropriations	10,694,877	10,694,877	11,035,591	(340,714)	971,210	971,210	2,882,421	(1,911,211)	13,263,539	15,213,540	21,044,893	(5,831,354)
Increase (Decrease) in fund balance:	—	—	(203,594)	203,593	—	—	2,593,954	(2,593,954)	—	—	(280,688)	11,302,578
Fund balances - beginning of year	—	—	855,057	—	—	—	9,712,016	—	—	—	3,389,817	—
Fund balances - end of year	—	—	651,463	203,593	—	—	12,305,970	(2,593,954)	—	—	3,109,129	11,302,578

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 August 31, 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	3,998,056	(721,557)	4,000,473	3,276,499	3,998,056	(721,557)
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	167	(167)	—	—	167	(167)
Hotel Occupancy Tax	—	—	—	—	—	3,175,652	3,388,752	(213,100)	6,975,000	10,150,652	11,026,911	(876,259)
Rental Vehicle Tax	—	—	—	—	3,000,000	—	3,493,004	(3,493,004)	3,000,000	—	3,493,004	(3,493,004)
Franchise Fees	3,618,974	3,618,974	3,844,767	(225,793)	865,000	865,000	753,011	111,989	4,483,974	4,483,974	4,597,778	(113,804)
Charges for Services	—	6,267	—	6,267	22,542,914	20,384,014	23,880,825	(3,496,811)	27,912,124	27,067,985	35,846,801	(8,778,816)
Fines and Forfeitures	—	—	—	—	1,722,003	1,423,829	1,631,490	(207,661)	1,722,003	1,423,829	1,631,490	(207,661)
Licenses and Permits	—	—	—	—	1,165,000	1,165,000	1,100,647	64,353	1,165,000	1,165,000	1,100,647	64,353
Ticket Sales	—	—	—	—	—	255,453	224,041	31,412	—	255,453	224,041	31,412
Intergovernmental Revenues	—	—	—	—	3,844,946	580,008	3,919,644	(3,339,636)	19,695,002	16,430,064	23,973,546	(7,543,482)
Interest	—	—	103,493	(103,493)	—	—	268,610	(268,610)	—	—	505,359	(505,359)
Rents and Other	—	—	5,600	(5,600)	1,141,169	405,115	1,432,120	(1,027,005)	2,284,408	1,946,860	3,025,079	(1,078,218)
Transfers In	4,618,264	4,618,264	7,776,643	(3,158,379)	7,674,260	8,123,189	10,784,954	(2,661,765)	12,292,524	12,741,453	20,190,059	(7,448,606)
Other Sources	—	—	—	—	—	—	—	—	—	—	5,510,945	5,510,945
Intrafund Transfers	—	—	—	—	2,550,809	2,926,783	—	2,926,783	3,805,670	4,431,644	—	4,431,644
Amounts available for appropriation from current year resources	8,237,238	8,243,505	11,730,503	(3,486,998)	48,506,573	42,580,542	54,875,321	(12,294,780)	87,336,178	83,373,413	115,123,884	(20,728,581)
Charges to appropriations (outflows):												
Personnel Services	—	—	—	—	13,978,323	12,823,144	13,653,956	(830,812)	27,070,617	25,913,168	35,108,101	(9,194,933)
Contractual Services	8,237,238	8,243,505	7,503,865	739,640	13,557,989	9,609,915	11,204,032	(1,594,117)	33,400,110	30,078,226	28,189,738	1,888,487
Materials and Supplies	—	—	—	—	4,006,800	3,439,700	4,179,313	(739,613)	4,888,386	5,600,634	9,816,889	(4,216,255)
Operating Expenditures	—	—	—	—	2,909,205	1,620,132	2,787,664	(1,167,532)	6,045,629	4,752,556	7,123,112	(2,370,555)
Non-Operating Expenditures	—	—	15,585	(15,585)	4,148,282	4,354,724	8,343,777	(3,989,053)	4,489,808	4,696,250	9,295,568	(4,599,318)
Intergovernmental Expenditures	—	—	—	—	—	—	1,002,534	(1,002,534)	—	64,000	1,002,534	(938,534)
Capital Outlay	—	—	—	—	1,307,010	1,653,127	723,334	929,793	1,402,010	1,748,127	1,841,039	(92,912)
Other Uses	—	—	4,175,775	(4,175,775)	8,598,964	9,079,799	11,432,029	(2,352,230)	10,039,618	10,520,453	17,045,458	(6,525,005)
Total charges to appropriations	8,237,238	8,243,505	11,695,226	(3,451,721)	48,506,573	42,580,542	53,326,639	(10,746,098)	87,336,178	83,373,413	109,422,438	(26,049,025)
Increase (Decrease) in fund balance:	—	—	35,277	(35,277)	—	—	1,548,682	(1,548,682)	—	—	5,701,446	5,320,444
Fund balances - beginning of year	—	—	5,313,833	—	—	—	34,100,718	—	—	—	51,796,111	—
Fund balances - end of year	—	—	5,349,110	(35,277)	—	—	35,649,400	(1,548,682)	—	—	57,497,557	5,320,444

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
August 31, 2018

	Supply and Support	Self Insurance	Total
ASSETS:			
Cash	590,867	7,658,112	8,248,979
Investments, at Fair Value	1,479,554	19,417,434	20,896,988
Receivables - Net of Allowances			
Interest	3,628	48,201	51,829
Trade	11,470	2,459	13,928
Inventory	1,096,575	—	1,096,575
Capital Assets:			
Buildings, Improvements & Equipment, Net	345,808	—	345,808
Total Assets	3,527,900	27,126,206	30,654,106
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	5,019,076	27,559,778	32,578,854
LIABILITIES:			
Accounts Payable	983,541	377,432	1,360,972
Compensated Absences	595,882	118,907	714,789
Other Post-employment Benefits	—	—	—
Net Pension Liability - Due beyond one year	3,806,873	1,106,876	4,913,748
Claims and Judgments	—	16,033,064	16,033,064
Total Liabilities	5,472,218	17,666,278	23,138,496
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	345,808	—	345,808
Unrestricted	(1,126,180)	9,798,356	8,672,176
Total Net Position (Deficit)	(780,372)	9,798,356	9,017,984
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	5,019,076	27,559,778	32,578,854

City of El Paso, Texas
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Period Ending August 31, 2018

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	18,492,671	—	18,492,671
Premium Contributions	—	60,711,508	60,711,508
General Revenues	4,384	649,248	653,632
Total Operating Revenues	<u>18,497,055</u>	<u>61,360,756</u>	<u>79,857,810</u>
OPERATING EXPENSES:			
Personnel Services	5,037,675	2,535,011	7,572,686
Outside Contracts	148,738	2,076,508	2,225,246
Professional Services	—	1,025,355	1,025,355
Fuel and Lubricants	6,516,148	—	6,516,148
Materials and Supplies	4,553,663	17,007	4,570,670
Communications	506	133	639
Utilities	27,055	—	27,055
Operating Leases	7,902	3,496	11,398
Travel and Entertainment	165	—	165
Benefits Provided	1,602	50,308,121	50,309,723
Maintenance and Repairs	1,713,629	—	1,713,629
Other Operating Expenses	21,368	41,481	62,850
Capital Outlay	—	—	—
Depreciation	108,506	—	108,506
Total Operating Expenses	<u>18,136,957</u>	<u>56,007,112</u>	<u>74,144,070</u>
Operating Income (Loss)	<u>360,098</u>	<u>5,353,644</u>	<u>5,713,740</u>
Transfers in	—	504,000	504,000
Change in net position	<u>342,664</u>	<u>6,110,813</u>	<u>6,453,475</u>
Net Position (Deficit), Beginning of Year	<u>(1,123,034)</u>	<u>3,687,543</u>	<u>2,564,509</u>
Net Position (Deficit), End of Year	<u>(780,370)</u>	<u>9,798,356</u>	<u>9,017,984</u>

City of El Paso, Texas
Combining Statement of Cash Flows
Internal Service Funds
For the Period Ending August 31, 2018

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	18,492,029	61,552,740	80,044,769
Payments to Suppliers	(10,962,249)	(53,118,072)	(64,080,321)
Payments to Employees	(6,917,965)	(2,961,975)	(9,879,940)
Net cash provided by (used in) operating activities	<u>611,816</u>	<u>5,472,693</u>	<u>6,084,508</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	504,000	504,000
Net cash provided by noncapital financing activities	<u>—</u>	<u>504,000</u>	<u>504,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	(108,432)	—	(108,432)
Proceeds from Sale of Capital Assets	(31,695)	—	(31,695)
Net cash used in capital and related financing activities	<u>(141,127)</u>	<u>—</u>	<u>(140,127)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	(200,588)	(2,592,824)	(2,793,412)
Interest	10,632	205,537	216,169
Net cash used in investing activities	<u>(189,956)</u>	<u>(2,387,287)</u>	<u>(2,577,243)</u>
Net Decrease in cash and cash equivalents	280,732	3,589,405	3,871,137
Cash Balance - beginning of year	309,135	4,068,707	4,377,842
Cash Balance - end of year	<u>589,867</u>	<u>7,658,112</u>	<u>8,248,979</u>
Reconciliation of operating income(loss) to net cash provided (used in) operating activities:			
Operating income (loss)	360,098	5,353,644	5,713,741
Adjustments to reconcile operating income(loss) to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Receivables, net	(5,026)	191,984	186,959
Inventories	(138,238)	—	(138,238)
Accounts and other payables	281,919	115,065	396,983
Accrued expenses	1,889,402	50,964	1,940,366
Net cash provided (used in) operating activities	<u>611,816</u>	<u>5,472,693</u>	<u>6,084,508</u>

City of El Paso, Texas
Combining Statement of Fiduciary Net Position
Pension Trust Funds
August 31, 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	10,597,586	18,107,830	26,541,795	55,247,211
Investments:				
Commingled funds	164,011,312	—	—	164,011,312
U.S. Government Securities	27,104,666	—	—	27,104,666
Absolute Return Investments	109,573,856	—	—	109,573,856
Corporate stocks	83,883,305	—	—	83,883,305
Bank Collective Investment Funds	176,342,988	—	—	176,342,988
Master Limited Partnerships	37,030,451	—	—	37,030,451
Private equities	57,103,830	41,464,752	60,386,006	158,954,588
Real estate investment funds	67,975,022	51,435,124	74,906,073	194,316,219
Fixed Income Securities	42,183,834	135,120,187	196,778,422	374,082,443
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	128,931	—	—	128,931
Due from Brokers For Securities Sold	967,188	—	—	967,188
Employer Contributions	947,003	267,977	346,008	1,560,988
Employee Contributions	596,022	227,482	267,003	1,090,507
Accrued Interest and Dividends	620,705	—	—	620,705
Other Receivables	—	623	623	1,246
Prepaid Items	21,857	—	—	21,857
Capital Assets:				
Land	891,306	—	—	891,306
Buildings, Improvements & Equipment, Net	—	1,154,935	1,154,935	2,309,870
TOTAL ASSETS	779,979,862	632,509,667	920,934,064	2,333,423,593
LIABILITIES				
Accounts Payable	1,715,974	30,112,068	49,416,041	81,244,083
Accrued Expenses	1,691,565	606,878	859,516	3,157,959
Unearned Revenue - Commission Credits	128,931	—	—	128,931
TOTAL LIABILITIES	3,536,470	30,718,946	50,275,557	84,530,973
NET POSITION:				
Restricted for Pensions	776,443,392	601,790,721	870,658,507	2,248,892,620

City of El Paso, Texas
Combining Statement of Changes in Fiduciary Net Position
Pension Trust Funds
For the Period Ending August 31, 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	25,327,071	11,796,406	15,261,366	52,384,843
Employee	15,154,341	9,600,215	11,703,802	36,458,358
Total contributions	<u>40,481,412</u>	<u>21,396,621</u>	<u>26,965,168</u>	<u>88,843,201</u>
Rental and Other Income	—	1,962,023	2,877,841	4,839,864
Investment income:				
Net increase in fair value	74,606,774	81,775,970	114,159,343	270,542,087
Interest	3,808,906	2,922,970	4,287,702	11,019,578
Dividends	2,582,152	7,742,313	11,357,289	21,681,754
Securities lending income	68,169	240,624	352,803	661,596
Securities lending fees	(22,691)	—	—	(22,691)
Investment adviser fees	(5,783,774)	(2,206,900)	(3,049,541)	(11,040,215)
Increase in commission credits receivable	2,206	—	—	2,206
Net investment income	<u>75,261,742</u>	<u>90,474,977</u>	<u>127,107,596</u>	<u>292,844,315</u>
Total additions	<u>115,743,154</u>	<u>113,833,621</u>	<u>156,950,605</u>	<u>386,527,380</u>
DEDUCTIONS				
Benefits paid to participants	57,972,792	35,888,776	52,169,866	146,031,434
Refunds of contributions	3,104,773	1,564,672	2,245,713	6,915,158
Administrative expenses	1,325,640	718,173	758,179	2,801,992
Depreciation and amortization expense	—	215,903	215,904	431,807
Total deductions	<u>62,403,205</u>	<u>38,387,524</u>	<u>55,389,662</u>	<u>156,180,391</u>
Change in net position	53,339,949	75,446,097	101,560,943	230,346,989
Net position - beginning of the year	<u>723,103,443</u>	<u>526,344,624</u>	<u>769,097,564</u>	<u>2,018,545,631</u>
Net position - end of the year	<u>776,443,392</u>	<u>601,790,721</u>	<u>870,658,507</u>	<u>2,248,892,620</u>