

INTERIM FINANCIAL STATEMENTS
July 31, 2018



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds July 31, 2018

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
ASSETS						
Cash	41,781,743	2,439,603	77,199,227	192,792,492	52,575,527	366,788,592
Cash with Fiscal Agent	—	—	—	8,075,823	2,981,598	11,057,421
Receivables - Net of Allowances						
Taxes	20,143,224	—	2,963,556	—	—	23,106,780
Interest	1,254	169,623	978	2,392	135,557	309,804
Trade	2,329,723	43,863	—	3,228,525	468,266	6,070,377
Notes	1,900,000	54,278,950	—	—	1,964,736	58,143,686
Due from Other Government Agencies	200,068	369,125	—	138,577	1,989,502	2,697,272
Other	9,061,213	—	—	—	6,453,041	15,514,254
Prepaid Items	732	—	—	—	48,875	49,607
Due from Other Funds	—	—	—	6,401,345	111,031	6,512,376
Inventory	3,798,045	—	—	—	93,788	3,891,833
Total Assets	79,216,002	57,301,164	80,163,761	210,639,154	66,821,921	494,142,002
LIABILITIES						
Accounts Payable	3,391,724	61,799	1,502	928,147	2,419,328	6,802,500
Due to Other Funds	5,022	—	—	2,107,710	3,000,000	5,112,732
Taxes Payable	2,001,734	—	—	—	20,231	2,021,965
Unearned Revenue	3,870,201	—	—	—	3,067,497	6,937,698
Due to Other Government Agencies	263	4,823	—	—	160,632	165,718
Total Liabilities	9,268,944	66,622	1,502	3,035,857	8,667,688	21,040,613
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues Low Income Housing	—	54,994,353	—	—	—	54,994,353
Unavailable Revenues Property Taxes	5,207,229	—	2,583,478	—	—	7,790,707
Total Deferred Inflows of Resources	5,207,229	54,994,353	2,583,478	—	—	62,785,060
FUND BALANCES:						
Nonspendable	3,798,777	—	—	—	142,663	3,941,440
Restricted	18,370,749	2,240,189	77,578,781	207,603,297	34,731,152	340,524,168
Committed	—	—	—	—	23,280,418	23,280,418
Unassigned	42,570,303	—	—	—	—	42,570,303
Total Fund Balances/(Deficits)	64,739,829	2,240,189	77,578,781	207,603,297	58,154,233	410,316,329
Total Liabilities, Deferred Inflows of Resources and Fund Balances	79,216,002	57,301,164	80,163,761	210,639,154	66,821,921	494,142,002

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

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	170,699,445	—	93,329,376	—	3,667,794	267,696,615
Penalties and Interest-Delinquent taxes	1,206,392	—	631,005	—	161	1,837,558
Sales Taxes	83,141,424	—	—	—	—	83,141,424
Hotel Occupancy Tax	—	—	—	3,098,016	8,049,141	11,147,157
Franchise Fees	42,773,693	—	—	—	6,685,838	49,459,531
Charges for Services	33,917,207	2,031,124	—	1,285,256	27,386,063	64,619,650
Fines and Forfeitures	7,377,613	—	—	—	1,461,051	8,838,664
Licenses and Permits	13,004,049	—	—	—	986,390	13,990,439
Ticket Sales	—	—	—	—	147,530	147,530
Intergovernmental Revenues	1,013,206	9,349,145	—	3,293,133	16,972,691	30,628,175
Interest Earnings	13,755	—	2,238	—	241	16,234
Rents and Other	1,581,446	203,280	—	768,789	2,914,418	5,467,933
Total Revenues	354,728,230	11,583,549	93,962,619	8,445,194	71,226,734	539,946,326
EXPENDITURES						
Current:						
General Government	26,270,666	32,580	—	66,486	563,746	26,933,478
Public Safety	206,078,162	—	—	—	11,876,194	217,954,356
Public Works	34,441,998	—	—	9,429,484	9,032,430	52,903,912
Public Health	5,023,350	—	—	—	11,840,054	16,863,404
Parks Department	20,556,405	168,173	—	88,566	1,436,581	22,249,725
Library	7,654,188	—	—	—	244,675	7,898,863
Non Departmental	15,818,984	—	—	3,350	4,313,097	20,135,431
Culture and Recreation	6,139,107	—	—	2,344,127	10,906,766	19,390,000
Economic Development	8,209,685	—	—	—	7,764,832	15,974,517
Animal Services	—	—	—	—	7,091,124	7,091,124
Community and Human Development	945,685	7,293,462	—	96,045	524,277	8,859,469
Debt Service:						
Principal	6,735,398	—	—	—	—	6,735,398
Interest Expense	595,157	—	26,249,276	—	1,880,526	28,724,959
Fiscal Fees	—	—	24,462	—	13,690	38,152
Capital Outlay	709,387	3,475,446	—	70,941,488	566,716	75,693,037
Total Expenditures	339,178,172	10,969,661	26,273,738	82,969,546	68,054,708	527,445,825
Excess(Deficiency) of revenues over(under) expenditures	15,550,058	613,888	67,688,881	(74,524,352)	3,172,026	12,500,501
OTHER FINANCING SOURCES(USES):						
Transfers In	15,764,932	—	2,904,239	3,783,887	16,433,790	38,886,848
Transfers Out	(11,399,528)	—	—	(4,020,240)	(13,247,588)	(28,667,356)
Proceeds from Sale of Capital Assets	3,931	—	—	24,000	—	27,931
Total Other Financing Sources (Uses)	4,369,335	—	2,904,239	(212,353)	3,186,202	10,247,423
Net Change in Fund Balances	19,919,393	613,888	70,593,120	(74,736,705)	6,358,229	22,747,925
Fund Balances - Beginning of Year	44,820,436	1,626,301	6,985,661	282,340,002	51,796,004	387,568,404
Fund Balances/(Deficit) - End of Year	64,739,829	2,240,189	77,578,781	207,603,297	58,154,233	410,316,329

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

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current assets:							
Cash	24,358,870	48,169,084	(24,043,409)	6,489,721	784,091	55,758,357	26,809,372
Investments, at Fair Value	—	—	—	—	—	—	—
Receivables - Net of Allowances:							
Taxes	—	—	6,742,237	—	—	6,742,237	—
Interest	1,030	—	—	143	—	1,173	568
Trade	1,241,435	2,681,880	1,644,600	160,635	28,604	5,757,154	5,301
Due from Other Government Agencies	—	—	1,573,776	—	—	1,573,776	—
Prepaid Items	325,272	—	105,114	—	—	430,386	—
Due From Other Funds	—	—	2,107,710	—	—	2,107,710	—
Inventory	1,372,872	—	4,465,644	—	—	5,838,516	1,154,118
Total current assets	27,299,479	50,850,964	(7,404,328)	6,650,499	812,695	78,209,309	27,969,359
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	287,539,594	101,129,287	161,313,538	23,981,350	894,005	574,857,774	28,315,240
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflow of Resources - Other	—	—	285,860	—	—	285,860	—
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	12,302,720	824,460	—	24,218,913	1,924,748
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	291,976,912	107,783,702	173,616,258	24,805,810	894,005	599,076,687	30,239,988

CITY OF EL PASO, TEXAS
Statement of Net Position
Proprietary Funds
July 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	721,568	301,677	2,247,156	61,451	11,239	3,343,091	369,995
Accrued Payroll	—	—	—	—	—	—	18,333
Due to Other Funds	808,651	1,402,895	1,047,479	253,352	—	3,512,377	—
Taxes Payable	67,133	126,843	—	9,093	—	203,069	—
Interest Payable on Bonds and Notes	107,057	37,451	107,679	9,918	—	262,105	—
Unearned Revenue	1,104,211	563	879	5,000	—	1,110,653	—
Construction Contracts and Retainage Payable	—	—	481,916	—	—	481,916	—
Total current liabilities	4,685,564	3,380,733	5,596,214	1,598,721	11,239	15,272,471	388,328
Non-current liabilities:							
Bond Obligations	37,640,200	18,274,458	53,784,480	3,659,998	—	113,359,136	—
Compensated Absences	2,570,972	1,256,442	1,857,052	214,284	134,440	6,033,190	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
Total Non-current Liabilities	71,681,576	64,397,010	97,321,147	7,219,662	134,440	240,753,835	23,785,410
Total Liabilities	76,367,140	67,777,743	102,917,361	8,818,383	145,679	256,026,306	24,173,738
DEFERRED INFLOWS OF RESOURCES							
Difference in Actual and Expected Pension Experience	973,743	1,460,272	2,637,030	180,924	—	5,251,969	422,374
Total Deferred Inflows of Resources	973,743	1,460,272	2,637,030	180,924	—	5,251,969	422,374
NET POSITION (Deficit)							
Net investment in capital assets	205,675,913	30,455,110	112,632,686	12,401,028	81,310	361,246,047	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	(6,807,595)	8,090,577	(44,570,819)	3,405,475	667,016	(39,215,346)	5,297,995
Total Net Position	214,636,029	38,545,687	68,061,867	15,806,503	748,326	337,798,412	5,643,876
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	291,976,912	107,783,702	173,616,258	24,805,810	894,005	599,076,687	30,239,988

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending July 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	39,473,015	39,815,712	194,719	201,623	—	79,685,069	—
Charges of Tolls	—	—	—	21,776,961	—	21,776,961	—
Charges of Fares and Fees	295,353	1,876	8,457,141	—	—	8,754,370	—
Sales to Departments	—	50,430	—	—	—	50,430	16,822,061
Premium Contributions	—	—	—	—	—	—	54,874,315
Intergovernmental Revenues	—	—	—	—	1,658,692	1,658,692	—
Penalties and Interest-Delinquent taxes	—	—	—	—	475,367	475,367	—
General Revenues	161,415	277,490	2,387,683	1,353,076	—	4,179,664	561,018
Total Operating Revenues	39,929,783	40,145,508	11,039,543	23,331,660	2,134,059	116,580,553	72,257,394
OPERATING EXPENSES:							
Personnel Services	16,106,146	16,400,213	30,842,200	2,749,414	1,006,799	67,104,772	6,684,599
Contractual Services	11,400	1,224	—	2,208,448	—	2,221,072	—
Professional Services	392,400	85,718	139,129	111,031	468	728,746	926,764
Outside Contracts	5,447,587	1,794,503	11,965,008	1,146,796	266,846	20,620,740	2,064,872
Fuel and Lubricants	210,930	2,432,747	2,227,586	5,786	80	4,877,129	5,463,783
Materials and Supplies	1,194,304	6,704,538	3,660,634	145,078	145,448	11,850,002	4,036,054
Communications	100,838	158,372	161,896	10,836	5,811	437,753	639
Utilities	1,569,264	101,681	1,208,262	69,855	—	2,949,062	23,552
Operating Leases	23,227	26,853	683,002	314,242	138,118	1,185,442	8,292
Travel and Training	180,712	65,955	37,529	26,730	6,839	317,765	166
Benefits Provided	423	—	43,232	—	—	43,655	46,729,260
Maintenance and Repairs	424,190	180,850	460,330	322,398	3,458	1,391,226	1,437,639
Landfill and Transfer Station Utilization	—	2,238,824	—	—	—	2,238,824	—
Other Operating Expenses	1,963,462	3,045,539	5,018,382	150,848	426,655	10,604,886	21,748
Depreciation	—	—	—	—	—	—	—
Capital Outlay	34,967,058	2,892,624	15,620,102	157,864	—	53,637,648	118,848
Total Operating Expenses	62,591,941	36,129,641	72,067,292	7,419,326	2,000,522	180,208,722	67,516,216
Operating Income (Loss)	(22,662,158)	4,015,867	(61,027,749)	15,912,334	133,537	(63,628,169)	4,741,178
NONOPERATING REVENUES (EXPENSES):							
Interest Earnings	18,698	—	—	—	—	18,698	—
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	71,250	4,293	—	—	—	75,543	—
Customer Facility Charge	3,186,847	—	—	—	—	3,186,847	—
Sales Tax	—	—	39,724,105	—	—	39,724,105	—
Total Non-Operating Revenues (Expenses)	2,055,680	(422,884)	38,609,329	(113,125)	—	40,129,000	—
Income (Loss) Before Capital Contributions and Transfers	(20,606,478)	3,592,983	(22,418,420)	15,799,209	133,537	(23,499,169)	4,741,178
Capital Contributions Received	13,631,548	582,648	26,990,553	—	—	41,204,749	—
Transfers Out	(21,205,457)	(7,310,794)	—	(14,388,979)	—	(42,905,230)	—
Transfers In	21,205,458	7,146,269	—	537,808	—	28,889,535	462,000
Change in net position	(6,974,929)	4,011,106	4,572,133	1,948,038	133,537	3,689,885	5,203,178
Net Position, Beginning of Year	221,610,958	34,534,581	63,489,734	13,858,465	614,789	334,108,528	440,698
Net Position, End of Year	214,636,029	38,545,687	68,061,867	15,806,503	748,326	337,798,413	5,643,876

CITY OF EL PASO, TEXAS

Statement of Cash Flows

Proprietary Funds

For the Period Ending July 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	40,795,187	44,215,962	12,185,191	23,180,118	2,105,455	122,481,913	72,452,980
Payments to Suppliers	(15,804,045)	(19,644,431)	(27,731,725)	(4,894,635)	(1,085,992)	(69,160,828)	(61,502,545)
Payments to Employees	(16,595,982)	(16,913,471)	(31,795,807)	(2,839,481)	(1,025,181)	(69,169,922)	(6,965,633)
Operating Expense to be Reimbursed by Grants	—	153,864	15,532,205	—	—	15,686,069	—
Net cash provided by (used for) operating activities	<u>8,395,160</u>	<u>7,811,924</u>	<u>(31,810,136)</u>	<u>15,446,002</u>	<u>(5,718)</u>	<u>(162,768)</u>	<u>3,984,802</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	(21,205,457)	(7,310,794)	—	(14,388,979)	—	(42,905,230)	—
Transfers from Other Funds	21,205,458	7,146,269	—	537,808	—	28,889,535	462,000
Advances to Other Funds	5,000,000	3,000,000	—	—	—	8,000,000	—
Advances from Other Funds	—	111,032	(42,522,553)	—	—	(42,411,521)	—
Sales Tax	—	—	39,724,105	—	600	39,724,705	—
Net Cash Provided by (used for) Non-capital Financing Activities	<u>5,000,001</u>	<u>2,946,507</u>	<u>(2,798,448)</u>	<u>(13,851,171)</u>	<u>600</u>	<u>(8,702,511)</u>	<u>462,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Contributions from Federal Government	13,631,548	582,648	27,103,995	—	—	41,318,191	—
Purchases of Capital Assets	(31,282,748)	(2,892,624)	(15,310,602)	(157,864)	—	(49,643,838)	(118,848)
Interest Paid on Capital Debt	(1,221,115)	(427,177)	(1,228,218)	(113,126)	—	(2,989,636)	—
Proceeds from Sale of Capital Assets	71,250	4,293	—	—	—	75,543	—
Net Cash Used for Capital and Related Financing Activities	<u>(15,614,218)</u>	<u>(2,732,860)</u>	<u>10,565,175</u>	<u>(270,990)</u>	<u>—</u>	<u>(8,052,893)</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	18,698	—	—	—	—	18,698	—
Net Cash Provided by (Used for) Investing Activities	<u>25,954,716</u>	<u>36,918,744</u>	<u>—</u>	<u>4,407,980</u>	<u>678,763</u>	<u>67,960,203</u>	<u>18,103,576</u>
Net decrease in cash	<u>23,735,659</u>	<u>44,944,315</u>	<u>(24,043,409)</u>	<u>5,731,821</u>	<u>673,645</u>	<u>51,042,031</u>	<u>22,431,530</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>24,358,870</u></u>	<u><u>48,169,084</u></u>	<u><u>(24,043,409)</u></u>	<u><u>6,489,721</u></u>	<u><u>784,091</u></u>	<u><u>55,758,357</u></u>	<u><u>26,809,372</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	(22,662,158)	4,015,867	(61,027,749)	15,912,334	133,537	(63,628,169)	4,741,178
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Change in Assets and Liabilities:							
Receivables, Net Cash	1,776,153	4,204,568	16,631,264	(160,635)	(28,604)	22,422,746	195,586
Inventories	—	—	—	—	—	—	(195,781)
Accounts and other payables	(4,303,588)	(2,787,877)	(1,794,401)	(378,494)	(92,271)	(9,356,631)	(593,995)
Accrued Expenses	(1,382,305)	(513,258)	(1,239,352)	(85,067)	(18,380)	(3,238,362)	(281,034)
Net Cash Provided by (Used for) Operating Activities	<u><u>8,395,160</u></u>	<u><u>7,811,924</u></u>	<u><u>(31,810,136)</u></u>	<u><u>15,446,002</u></u>	<u><u>(5,718)</u></u>	<u><u>(162,768)</u></u>	<u><u>3,984,802</u></u>

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

ASSETS	Pension Trust Funds	Agency Funds
Cash	55,247,211	7,324,950
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	—
Capital Assets:	—	10,021
Land	891,306	—
Buildings, Improvements & Equipment, Net	2,309,870	—
Total Assets	2,333,423,593	74,358,295
LIABILITIES		
Accounts Payable	81,244,083	332,691
Accrued Expenses	3,157,959	—
Accrued Drawdown	128,931	22
Prepaid Property Taxes	—	8,714,648
Property Taxes Subject to Refund-Other Taxing Entities	—	2,664,409
Uncollected Property Taxes-Other Taxing Entities	—	66,690,634
Total liabilities	84,530,973	74,358,295
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 July 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 July 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	170,699,445	(3,834,777)	97.80%
Penalties and Interest-Delinquent taxes	—	—	1,206,392	1,206,392	—%
Sales taxes	89,473,202	89,473,202	83,141,424	(6,331,778)	92.92%
Franchise fees	55,660,606	55,660,606	42,773,693	(12,886,913)	76.85%
Licenses and permits	12,629,230	12,629,230	13,004,049	374,819	102.97%
Fines and forfeitures	9,162,749	9,162,749	7,377,613	(1,785,136)	80.52%
Charges for services	38,067,636	38,537,382	33,917,207	(4,620,175)	88.01%
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	1,581,446	(727,579)	68.49%
Interest	200,000	200,000	13,755	(186,245)	6.88%
Proceeds from sale of capital assets	—	—	3,931	3,931	—%
Capital Contributions	—	—	—	—	—%
Other sources (uses)	—	—	—	—	—%
Transfers In	15,092,863	15,092,863	15,764,932	672,069	104.45%
Amounts available for appropriation from current year resources	398,113,862	398,583,607	370,497,093	(28,086,514)	92.95%
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,313,020	1,313,020	1,069,805	243,215	81.48%
City Manager	1,326,513	1,333,013	1,224,211	108,802	91.84%
Office of Management and Budget	1,001,431	994,931	697,607	297,324	70.12%
Internal Audit	703,781	703,781	660,040	43,741	93.78%
Public Information	298,393	298,393	299,213	(820)	100.27%
Municipal Clerk	708,770	688,074	468,766	219,308	68.13%
Financial Services	4,340,918	4,328,585	3,691,543	637,042	85.28%
Information Technology	12,046,088	12,046,088	10,603,816	1,442,272	88.03%
City Attorney	4,022,805	4,022,805	4,036,913	(14,108)	100.35%
Human Resources	2,139,046	2,180,179	1,848,440	331,739	84.78%
Public Safety and Community Services:					
Police Department	128,874,864	128,874,864	113,813,785	15,061,079	88.31%
Fire Department	105,800,625	105,800,625	96,293,693	9,506,932	91.01%
Municipal Court	4,588,656	4,609,352	3,954,826	654,526	85.80%
Public Health	6,347,522	6,347,522	5,023,350	1,324,172	79.14%
Library	9,638,048	9,638,048	7,654,188	1,983,860	79.42%
Parks Department	25,532,195	25,532,195	20,561,135	4,971,060	80.53%
Transportation and Public Works:					
Facilities Maintenance	23,015,051	22,785,951	19,806,502	2,979,449	86.92%
Engineering	5,930,025	5,930,025	4,871,976	1,058,049	82.16%
Street Department	14,300,422	14,999,268	13,544,898	1,454,370	90.30%
Development and Tourism:					
City Development:					
Business Center	6,656,359	6,656,359	5,621,578	1,034,781	84.45%
Building Permits Inspection-Commercial	1,101,572	1,101,572	992,693	108,879	90.12%
Economic Development Administration	1,916,326	1,916,326	1,595,414	320,912	83.25%
Community and human development	631,716	631,716	945,685	(313,969)	149.70%
Culture and recreation:					
Art Museum	1,110,752	1,110,752	969,450	141,302	87.28%
History Museum	660,395	660,395	448,698	211,697	67.94%
Archeology Museum	259,132	259,132	237,977	21,155	91.84%
Cultural Affairs	425,977	425,977	335,388	90,589	78.73%
Zoo	4,798,606	4,798,606	4,147,594	651,012	86.43%
Nondepartmental:					
Non Departmental	28,624,853	28,596,053	25,158,516	3,437,537	87.98%
Total charges to appropriations	398,113,862	398,583,607	350,577,700	48,005,907	87.96%
Increase in fund balance:	—	—	19,919,393	19,919,393	
Fund balance, Beginning	44,820,436	44,820,436	44,820,436	—	
Fund balance, Ending	44,820,436	44,820,436	64,739,829	19,919,393	

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

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	93,793,531	93,793,531	93,329,376	(464,155)
Penalties and Interest-Delinquent taxes	—	—	631,005	631,005
Federal tax credit - Build America Bonds	2,063,819	2,063,819	998,243	(1,065,576)
Transfers from other funds	7,348,488	5,976,949	2,904,239	(3,072,710)
Interest	—	—	2,238	2,238
Amounts available for appropriation	103,205,838	101,834,299	97,865,101	(3,969,198)
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	24,462	(14,462)
Transfers to other funds	125,930	125,930	—	125,930
Total charges to appropriations	101,297,719	101,834,299	27,271,981	74,562,318
Increase in fund balance	1,908,119	—	70,593,120	70,593,120
Fund balance, Beginning of year	—	—	6,985,661	—
Fund balance, End of year	1,908,119	—	77,578,781	77,578,781

City of El Paso, Texas
Combining Balance Sheet
Non-major Governmental Funds
July 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	(882,028)	(603,061)	152,859	(1,409,264)	12,462,733	—	6,924,769	35,929,519	52,575,527
Cash with Fiscal Agent	—	—	—	—	—	2,981,598	—	—	2,981,598
Receivables - Net of Allowances									
Taxes	—	—	—	—	—	—	—	—	—
Interest	—	—	—	1,079	—	—	—	134,478	135,557
Trade	—	7,667	—	14,337	—	—	—	446,262	468,266
Notes	—	—	—	—	—	—	—	1,964,736	1,964,736
Due From Other Government Agencies	24,318	297,500	—	1,197,158	—	—	—	470,526	1,989,502
Other	—	—	—	—	—	2,122,087	4,212,891	118,063	6,453,041
Due from Other Funds	—	—	—	—	—	—	—	111,031	111,031
Prepaid items	—	—	—	—	—	48,875	—	—	48,875
Inventory	—	—	—	—	—	93,788	—	—	93,788
Total Assets	<u>(857,710)</u>	<u>(297,894)</u>	<u>152,859</u>	<u>(196,690)</u>	<u>12,462,733</u>	<u>5,246,348</u>	<u>11,137,660</u>	<u>39,174,615</u>	<u>66,821,921</u>
LIABILITIES									
Accounts Payable	928	(3,869)	27,801	122,854	4,552	1,003,051	158,951	1,105,060	2,419,328
Due to Other Funds	—	—	—	—	—	—	3,000,000	—	3,000,000
Taxes Payable	—	—	—	—	—	—	—	20,231	20,231
Unearned Revenue	9,573	234,441	179,409	—	—	2,644,074	—	—	3,067,497
Due To Other Government Agencies	—	53,564	—	107,068	—	—	—	—	160,632
Total Liabilities	<u>10,501</u>	<u>284,136</u>	<u>207,210</u>	<u>229,922</u>	<u>4,552</u>	<u>3,647,125</u>	<u>3,158,951</u>	<u>1,125,291</u>	<u>8,667,688</u>
FUND BALANCES:									
Nonspendable	—	—	—	—	—	142,663	—	—	142,663
Restricted	(868,211)	(582,030)	(54,351)	(426,612)	12,458,181	1,456,560	—	22,747,615	34,731,152
Committed	—	—	—	—	—	—	7,978,709	15,301,709	23,280,418
Unassigned	—	—	—	—	—	—	—	—	—
Total Fund Balances	<u>(868,211)</u>	<u>(582,030)</u>	<u>(54,351)</u>	<u>(426,612)</u>	<u>12,458,181</u>	<u>1,599,223</u>	<u>7,978,709</u>	<u>38,049,324</u>	<u>58,154,233</u>
Total Liabilities and Fund Balances	<u>(857,710)</u>	<u>(297,894)</u>	<u>152,859</u>	<u>(196,690)</u>	<u>12,462,733</u>	<u>5,246,348</u>	<u>11,137,660</u>	<u>39,174,615</u>	<u>66,821,921</u>

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

	Special Revenue Funds								Total
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Non-grants	
REVENUES									
Property Taxes	—	—	—	—	—	—	—	3,667,794	3,667,794
Penalties & Interest-Delinquent Taxes	—	—	—	—	—	—	—	161	161
Hotel Occupancy Tax	—	—	—	—	—	—	—	8,049,141	8,049,141
Rental Vehicle Tax	—	—	—	—	—	—	—	2,955,416	2,955,416
Franchise Fees	—	—	—	—	—	—	6,110,702	575,136	6,685,838
Charges for Services	299,916	99,682	3,855	173,989	5,343,118	1,412,441	4,960	20,048,102	27,386,063
Fines and Forfeitures	—	—	—	—	—	—	—	1,461,051	1,461,051
Licenses and Permits	—	—	—	—	—	—	—	986,390	986,390
Ticket Sales	—	—	—	—	—	—	—	147,530	147,530
Intergovernmental Revenues	3,156,742	2,493,510	96,300	8,155,357	—	—	—	3,070,782	16,972,691
Interest Earnings	—	—	—	—	—	—	—	241	241
Rents and Other	—	—	12,500	—	—	1,424,144	4,400	1,473,374	2,914,418
Total revenues	3,456,658	2,593,192	112,655	8,329,346	5,343,118	2,836,585	6,120,062	42,435,118	71,226,734
EXPENDITURES									
General Government	—	32,498	—	—	—	—	—	531,248	563,746
Public Safety	4,228,630	2,619,090	—	—	313,912	—	—	4,714,562	11,876,194
Public Works	—	—	—	—	—	—	—	9,032,430	9,032,430
Public Health	—	—	—	9,575,180	2,264,874	—	—	—	11,840,054
Parks Department	—	51,323	—	—	—	—	—	1,385,258	1,436,581
Library	49,161	11,000	—	—	—	—	—	184,514	244,675
Non Departmental	—	—	—	—	—	—	—	4,313,097	4,313,097
Culture and Recreation	2,232	125,588	101,716	—	—	2,346,756	—	8,330,474	10,906,766
Economic Development	1,321	—	—	—	—	—	6,759,456	1,004,055	7,764,832
Animal Services	—	—	3,281	—	—	—	—	7,087,843	7,091,124
Community and Human Development	—	310,437	—	—	—	—	—	213,840	524,277
Debt Service:									
Principal	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	1,880,526	1,880,526
Fiscal Fees	—	—	—	—	—	—	—	13,690	13,690
Capital Outlay	401	26,185	—	35,733	18,167	—	—	486,230	566,716
Total expenditures	4,281,745	3,176,121	104,997	9,610,913	2,596,953	2,346,756	6,759,456	39,177,767	68,054,708
Excess (Deficiency) of revenues over (under) expenditures	(825,087)	(582,929)	7,658	(1,281,567)	2,746,165	489,829	(639,394)	3,257,351	3,172,026
OTHER FINANCING SOURCES(USES):									
Transfers In	1,470,174	899	—	—	—	—	5,711,645	9,251,072	16,433,790
Transfers Out	—	—	—	—	—	—	(2,407,375)	(10,840,213)	(13,247,588)
Other sources (uses)	—	—	—	—	—	—	—	—	—
Total other financing sources (uses):	1,470,174	899	—	—	—	—	3,304,270	(1,589,141)	3,186,202
Net change in fund balances	645,087	(582,030)	7,658	(1,281,567)	2,746,165	489,829	2,664,876	1,668,210	6,358,228
Fund balances - beginning of year	(1,513,298)	—	(62,009)	854,955	9,712,016	1,109,394	5,313,833	36,381,114	51,796,005
Fund balances - end of year	(868,211)	(582,030)	(54,351)	(426,612)	12,458,181	1,599,223	7,978,709	38,049,324	58,154,233

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 July 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	—	—	299,916	(299,916)	—	—	99,682	(99,682)	—	—	3,855	(3,855)
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	4,022,982	4,022,982	3,156,742	866,240	1,490,197	1,490,197	2,493,510	(1,003,313)	—	—	96,300	(96,300)
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	106,450	113,450	12,500	100,950
Transfers In	43,111	43,111	1,470,174	(1,427,063)	—	—	899	(899)	—	—	—	—
Other Sources (Uses)	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year	4,066,093	4,066,093	4,926,832	(860,739)	1,490,197	1,490,197	2,594,091	(1,103,894)	106,450	113,450	112,655	795
Charges to appropriations (outflows):												
Personnel Services	3,392,019	3,392,019	3,286,225	(105,794)	1,157,286	1,157,286	1,579,757	422,471	4,500	12,000	11,992	(8)
Contractual Services	537,229	537,229	383,828	(153,401)	117,989	117,989	900,125	782,136	81,050	65,851	55,794	(10,057)
Materials and Supplies	43,648	43,648	520,386	476,738	158,390	158,390	316,083	157,693	5,000	27,199	29,216	2,017
Operating Expenditures	93,197	93,197	90,905	(2,292)	56,532	56,532	72,668	16,136	15,500	8,000	7,995	(5)
Non-Operating Expenditures	—	—	—	—	—	—	281,303	281,303	400	400	—	(400)
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	—	401	401	—	—	26,185	26,185	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	4,066,093	4,066,093	4,281,745	215,652	1,490,197	1,490,197	3,176,121	1,685,924	106,450	113,450	104,997	(8,453)
Increase (Decrease) in fund balance:	—	—	645,087	(645,087)	—	—	(582,030)	582,030	—	—	7,658	(7,658)
Fund balances - beginning of year	—	—	(1,513,298)	—	—	—	—	—	—	—	(62,009)	—
Fund balances - end of year	—	—	(868,211)	(645,087)	—	—	(582,030)	582,030	—	—	(54,351)	(7,658)

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 July 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	—	—	—	—	—	—	—	—	—	—	—	—
Rental Vehicle Tax	—	—	—	—	—	—	—	—	—	—	—	—
Franchise Fees	—	—	—	—	—	—	—	—	—	—	—	—
Charges for Services	358,000	358,000	173,989	184,011	971,210	971,210	5,343,118	(4,371,908)	4,040,000	5,348,494	1,412,441	3,936,053
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	10,336,877	10,336,877	8,155,357	2,181,520	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	960,000	1,351,506	1,424,144	(72,638)
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Other Sources (Uses)	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	10,694,877	10,694,877	8,329,346	2,365,531	971,210	971,210	5,343,118	(4,371,908)	5,000,000	6,700,000	2,836,585	3,863,415
Charges to appropriations (outflows):												
Personnel Services	7,638,012	7,638,012	6,973,861	664,151	156,765	156,765	1,213,212	(1,056,447)	—	733,941	1,396,510	(662,569)
Contractual Services	907,178	907,178	870,359	36,819	75,000	75,000	733,531	(658,531)	5,000,000	5,432,852	163,836	5,269,016
Materials and Supplies	336,474	336,474	505,923	(169,449)	297,000	297,000	283,968	13,032	—	—	479,257	(479,257)
Operating Expenditures	1,813,212	1,813,212	1,225,037	588,175	347,445	347,445	348,075	(630)	—	—	288,619	(288,619)
Non-Operating Expenditures	—	—	—	—	—	—	—	—	—	—	18,534	(18,534)
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	64,000	—	64,000
Capital Outlay	—	—	35,733	(35,733)	95,000	95,000	18,167	76,833	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	10,694,877	10,694,877	9,610,913	1,083,964	971,210	971,210	2,596,953	(1,625,743)	5,000,000	6,230,793	2,346,756	3,884,037
Increase (Decrease) in fund balance:	—	—	(1,281,567)	1,281,567	—	—	2,746,165	(2,746,165)	—	469,207	489,829	(20,622)
Fund balances - beginning of year	—	—	854,955	—	—	—	9,712,016	—	—	—	1,109,394	—
Fund balances - end of year	—	—	(426,612)	1,281,567	—	—	12,458,181	(2,746,165)	—	469,207	1,599,223	(20,622)

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 July 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	3,667,794	(391,295)	4,000,473	3,276,499	3,667,794	(391,295)
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	161	(161)	—	—	161	(161)
Hotel Occupancy Tax	—	—	—	—	6,975,000	10,150,652	8,049,141	2,101,511	6,975,000	10,150,652	8,049,141	2,101,511
Rental Vehicle Tax	—	—	—	—	3,000,000	—	2,955,416	(2,955,416)	3,000,000	—	2,955,416	(2,955,416)
Franchise Fees	3,618,974	3,618,974	6,110,702	(2,491,728)	865,000	865,000	575,136	289,864	4,483,974	4,483,974	6,685,838	(2,201,864)
Charges for Services	—	6,267	4,960	1,307	22,542,914	20,377,747	20,048,102	329,645	27,912,124	27,061,718	27,386,063	(324,345)
Fines and Forfeitures	—	—	—	—	1,722,003	1,423,829	1,461,051	(37,222)	1,722,003	1,423,829	1,461,051	(37,222)
Licenses and Permits	—	—	—	—	1,165,000	1,165,000	986,390	178,610	1,165,000	1,165,000	986,390	178,610
Ticket Sales	—	—	—	—	—	255,453	147,530	107,923	—	255,453	147,530	107,923
Intergovernmental Revenues	—	—	—	—	3,844,946	580,008	3,070,782	(2,490,774)	19,695,002	16,430,064	16,972,691	(542,627)
Interest	—	—	—	—	—	—	241	(241)	—	—	241	(241)
Rents and Other	—	—	4,400	(4,400)	1,217,958	481,904	1,473,374	(991,470)	2,284,408	1,946,860	2,914,418	(967,558)
Transfers In	4,618,264	4,618,264	5,711,645	(1,093,381)	11,436,819	12,511,722	9,251,072	3,260,650	16,098,194	17,173,097	16,433,790	739,307
Other Sources	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	8,237,238	8,243,505	11,831,707	(3,588,202)	56,770,113	51,087,814	51,686,190	(598,376)	87,336,178	83,367,146	87,660,524	(4,293,378)
Charges to appropriations (outflows):												
Personnel Services	—	—	(5,507)	5,507	14,722,034	12,823,144	12,760,079	63,065	27,070,617	25,913,168	27,216,129	(1,302,961)
Contractual Services	8,237,238	8,243,505	6,764,963	1,478,542	18,444,426	14,692,355	13,726,964	965,391	33,400,110	30,071,959	23,599,400	6,472,559
Materials and Supplies	—	—	—	—	4,047,874	4,737,923	3,723,091	1,014,832	4,888,386	5,600,634	5,857,924	(257,290)
Operating Expenditures	—	—	—	—	3,719,742	2,434,170	1,398,037	1,036,133	6,045,629	4,752,556	3,431,336	1,321,220
Non-Operating Expenditures	—	—	—	—	4,489,408	4,695,850	6,161,984	(1,466,134)	4,489,808	4,696,250	6,461,821	(1,765,571)
Intergovernmental Expenditures	—	—	—	—	—	—	921,382	(921,382)	—	64,000	921,382	(857,382)
Capital Outlay	—	—	—	—	1,307,010	1,653,127	486,230	1,166,897	1,402,010	1,748,127	566,716	1,181,411
Other Uses	—	—	2,407,375	(2,407,375)	10,039,618	10,520,453	10,840,213	(319,760)	10,039,618	10,520,453	13,247,588	(2,727,135)
Total charges to appropriations	8,237,238	8,243,505	9,166,831	(923,326)	56,770,113	51,557,021	50,017,980	1,539,041	87,336,178	83,367,146	81,302,296	2,064,851
Increase (Decrease) in fund balance:	—	—	2,664,876	(2,664,876)	—	(469,207)	1,668,210	(2,137,417)	—	—	6,358,228	(6,358,229)
Fund balances - beginning of year	—	—	5,313,833	—	—	—	36,381,114	—	—	—	51,796,006	—
Fund balances - end of year	—	—	7,978,709	(2,664,876)	—	(469,207)	38,049,324	(2,137,417)	—	—	58,154,234	(6,358,229)

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
July 31, 2018

	Supply and Support	Self Insurance	Total
ASSETS:			
Cash	1,955,761	24,853,611	26,809,372
Investments, at Fair Value	—	—	—
Receivables - Net of Allowances			
Interest	—	568	568
Trade	2,842	2,459	5,301
Inventory	1,154,118	—	1,154,118
Capital Assets:			
Buildings, Improvements & Equipment, Net	345,881	—	345,881
Total Assets	3,458,602	24,856,638	28,315,240
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	4,949,778	25,290,210	30,239,988
LIABILITIES:			
Accounts Payable	233,315	136,680	369,995
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	6,520,914	17,652,824	24,173,738
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	(2,244,247)	7,542,242	5,297,995
Total Net Position (Deficit)	(1,898,366)	7,542,242	5,643,876
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	4,949,778	25,290,210	30,239,988

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

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	16,822,061	—	16,822,061
Premium Contributions	—	54,874,315	54,874,315
General Revenues	4,247	556,771	561,018
Total Operating Revenues	<u>16,826,308</u>	<u>55,431,086</u>	<u>72,257,394</u>
OPERATING EXPENSES:			
Personnel Services	4,493,817	2,190,782	6,684,599
Outside Contracts	130,068	1,934,804	2,064,872
Professional Services	—	926,764	926,764
Fuel and Lubricants	5,463,783	—	5,463,783
Materials and Supplies	4,022,047	14,007	4,036,054
Communications	506	133	639
Utilities	23,552	—	23,552
Operating Leases	6,440	1,852	8,292
Travel and Entertainment	166	—	166
Benefits Provided	1,536	46,727,724	46,729,260
Maintenance and Repairs	1,437,639	—	1,437,639
Other Operating Expenses	18,392	3,356	21,748
Capital Outlay	118,848	—	118,848
Depreciation	—	—	—
Total Operating Expenses	<u>15,716,794</u>	<u>51,799,422</u>	<u>67,516,216</u>
Operating Income (Loss)	<u>1,109,514</u>	<u>3,631,664</u>	<u>4,741,178</u>
Transfers in	—	462,000	462,000
Change in net position	<u>1,109,514</u>	<u>4,093,664</u>	<u>5,203,178</u>
Net Position (Deficit), Beginning of Year	<u>(3,007,880)</u>	<u>3,448,578</u>	<u>440,698</u>
Net Position (Deficit), End of Year	<u><u>(1,898,366)</u></u>	<u><u>7,542,242</u></u>	<u><u>5,643,876</u></u>

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

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	16,829,910	55,623,070	72,452,980
Payments to Suppliers	(11,768,218)	(49,734,327)	(61,502,545)
Payments to Employees	(4,575,184)	(2,390,449)	(6,965,633)
Net cash provided by (used in) operating activities	<u>486,508</u>	<u>3,498,294</u>	<u>3,984,802</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	462,000	462,000
Net cash provided by noncapital financing activities	<u>—</u>	<u>462,000</u>	<u>462,000</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
Interest	—	—	—
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	1,646,626	20,784,904	22,431,530
Cash Balance - beginning of year	309,135	4,068,707	4,377,842
Cash Balance - end of year	<u>1,955,761</u>	<u>24,853,611</u>	<u>26,809,372</u>
Reconciliation of operating income(loss) to net cash provided (used in) operating activities:			
Operating income (loss)	1,109,514	3,631,664	4,741,178
Adjustments to reconcile operating income(loss) to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Receivables, net	3,602	191,984	195,586
Inventories	(195,781)	—	(195,781)
Accounts and other payables	(468,308)	(125,687)	(593,995)
Accrued expenses	(81,367)	(199,667)	(281,034)
Net cash provided (used in) operating activities	<u>486,508</u>	<u>3,498,294</u>	<u>3,984,802</u>

City of El Paso, Texas
Combining Statement of Fiduciary Net Position
Pension Trust Funds
July 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 July 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>