

**INTERIM FINANCIAL STATEMENTS**  
**April 30, 2019**



# CITY OF EL PASO, TEXAS

## Balance Sheet Governmental Funds April 30, 2019

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash	99,160,372	601,866	80,922,668	268,217,612	51,720,204	500,622,722
Cash with Fiscal Agent	—	—	—	246,797	4,112,145	4,358,942
Receivables - Net of Allowances						
Taxes	21,784,755	—	3,321,754	—	—	25,106,509
Interest	60,418	94,554	10,174	366,170	209,093	740,409
Trade	1,916,967	1,611,043	—	7,189,159	509,113	11,226,282
Notes	1,900,000	59,897,258	—	—	2,728,115	64,525,373
Due from Other Government Agencies	206,739	1,028,412	—	1,162,893	1,460,193	3,858,237
Other	8,886,947	—	—	—	2,070,496	10,957,443
Prepaid Items	—	—	—	—	364,932	364,932
Due from Other Funds	—	—	—	6,267,564	108,476	6,376,040
Inventory	3,765,774	—	—	—	82,941	3,848,715
<b>Total Assets</b>	<b>137,681,972</b>	<b>63,233,133</b>	<b>84,254,596</b>	<b>283,450,195</b>	<b>63,365,708</b>	<b>631,985,604</b>
<b>LIABILITIES</b>						
Accounts Payable	3,137,905	73,837	—	2,620,281	3,169,954	9,001,977
Due to Other Funds	16,223	—	—	1,681,981	4,000,000	5,698,204
Taxes Payable	1,018,486	—	—	—	6,487	1,024,973
Unearned Revenue	2,065,212	—	—	—	4,194,123	6,259,335
Due to Other Government Agencies	—	5,344	—	—	160,632	165,976
<b>Total Liabilities</b>	<b>6,237,826</b>	<b>79,181</b>	<b>—</b>	<b>4,302,262</b>	<b>11,531,196</b>	<b>22,150,465</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenues Low Income Housing	—	59,669,585	—	—	—	59,669,585
Unavailable Revenues Property Taxes	6,131,551	—	3,081,503	—	—	9,213,054
<b>Total Deferred Inflows of Resources</b>	<b>6,131,551</b>	<b>59,669,585</b>	<b>3,081,503</b>	<b>—</b>	<b>—</b>	<b>68,882,639</b>
<b>FUND BALANCES:</b>						
Nonspendable	3,765,774	—	—	—	447,873	4,213,647
Restricted	19,098,290	3,484,367	81,173,093	279,147,933	31,902,262	414,805,945
Committed	—	—	—	—	19,484,377	19,484,377
Unassigned	102,448,531	—	—	—	—	102,448,531
<b>Total Fund Balances/(Deficits)</b>	<b>125,312,595</b>	<b>3,484,367</b>	<b>81,173,093</b>	<b>279,147,933</b>	<b>51,834,512</b>	<b>540,952,500</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>137,681,972</b>	<b>63,233,133</b>	<b>84,254,596</b>	<b>283,450,195</b>	<b>63,365,708</b>	<b>631,985,604</b>

**CITY OF EL PASO, TEXAS**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Period Ending April 30, 2019**

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Property Taxes	189,206,550	—	98,675,047	—	3,222,305	291,103,902
Penalties and Interest-Delinquent taxes	965,681	—	496,783	—	151	1,462,615
Sales Taxes	62,183,279	—	—	—	—	62,183,279
Hotel Occupancy Tax	—	—	—	2,067,591	5,374,300	7,441,891
Rental Vehicle Tax	—	—	—	—	2,294,213	2,294,213
Franchise Fees	33,318,910	—	—	—	2,698,412	36,017,322
Charges for Services	24,489,435	1,926,466	—	3,958,294	18,553,037	48,927,232
Fines and Forfeitures	6,242,253	—	—	—	1,224,713	7,466,966
Licenses and Permits	9,161,865	—	—	—	565,006	9,726,871
Ticket Sales	—	—	—	—	32,887	32,887
Intergovernmental Revenues	724,784	4,923,235	—	4,352,360	10,515,726	20,516,105
Interest Earnings	112,922	—	—	1,428,878	1,869	1,543,669
Rents and Other	1,577,113	150,684	—	344,705	4,194,478	6,266,980
<b>Total Revenues</b>	<b>327,982,792</b>	<b>7,000,385</b>	<b>99,171,830</b>	<b>12,151,828</b>	<b>48,677,097</b>	<b>494,983,932</b>
<b>EXPENDITURES</b>						
<b>Current:</b>						
General Government	18,999,845	33,662	—	74,711	290,628	19,398,846
Public Safety	153,976,483	—	—	—	9,384,176	163,360,659
Public Works	23,690,598	—	—	14,353,687	6,213,115	44,257,400
Public Health	3,628,409	—	—	—	8,063,359	11,691,768
Parks Department	14,813,551	81,625	—	89,543	798,385	15,783,104
Library	5,239,719	—	—	—	473,781	5,713,500
Non Departmental	14,024,522	—	—	4,118	8,075,954	22,104,594
Culture and Recreation	4,597,169	—	—	1,311,715	7,987,959	13,896,843
Economic Development	5,734,372	—	—	—	4,936,063	10,670,435
Animal Services	—	—	—	—	5,163,052	5,163,052
Community and Human Development	400,392	4,795,775	—	1,293	224,100	5,421,560
Municipal Clerk	649,090	—	—	—	—	649,090
<b>Debt Service:</b>						
Principal	—	—	5,068,480	—	—	5,068,480
Interest Expense	—	—	26,218,131	—	1,834,910	28,053,041
Fiscal Fees	—	—	338,785	1,418,358	9,990	1,767,133
Capital Outlay	329,359	2,308,936	—	59,181,410	1,192,067	63,011,772
<b>Total Expenditures</b>	<b>246,083,509</b>	<b>7,219,998</b>	<b>31,625,396</b>	<b>76,434,835</b>	<b>54,647,539</b>	<b>416,011,277</b>
Excess(Deficiency) of revenues over(under) expenditures	81,899,283	(219,613)	67,546,434	(64,283,007)	(5,970,442)	78,972,655
<b>OTHER FINANCING SOURCES(USES):</b>						
Transfers In	10,720,671	—	6,790,872	2,761,473	8,188,264	28,461,280
Transfers Out	(13,758,351)	—	—	(4,772,724)	(7,940,301)	(26,471,376)
Proceeds from Sale of Capital Assets	71,624	—	—	15,758	—	87,382
Face Amount of Bonds Issued	—	—	—	155,291,254	—	155,291,254
<b>Total Other Financing Sources (Uses)</b>	<b>(2,966,056)</b>	<b>—</b>	<b>7,851,628</b>	<b>164,434,119</b>	<b>247,963</b>	<b>169,567,654</b>
Net Change in Fund Balances	78,933,227	(219,613)	75,398,062	100,151,112	(5,722,479)	248,540,309
Fund Balances - Beginning of Year	46,379,368	3,703,980	5,775,031	178,996,821	57,556,991	292,412,191
<b>Fund Balances/(Deficit) - February 28</b>	<b>125,312,595</b>	<b>3,484,367</b>	<b>81,173,093</b>	<b>279,147,933</b>	<b>51,834,512</b>	<b>540,952,500</b>

**CITY OF EL PASO, TEXAS**  
**Statement of Net Position**  
**Proprietary Funds**  
**April 30, 2019**

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>ASSETS</b>							
<b>Current assets:</b>							
Cash	62,322,814	50,957,793	(22,272,256)	7,882,803	1,604,957	100,496,111	34,069,916
Receivables - Net of Allowances:							
Taxes	—	—	7,160,337	—	—	7,160,337	—
Interest	29,183	83,794	—	10,268	1,710	124,955	51,829
Trade	1,109,955	2,420,056	466,093	73,439	—	4,069,543	2,516
Due from Other Government Agencies	4,397,294	76,579	2,791,799	—	—	7,265,672	—
Prepaid Items	321,456	—	248,355	—	—	569,811	—
Due From Other Funds	—	—	1,681,981	—	—	1,681,981	—
Inventory	1,675,039	—	4,583,028	—	—	6,258,067	1,096,575
<b>Total current assets</b>	<b>69,855,741</b>	<b>53,538,222</b>	<b>(5,340,663)</b>	<b>7,966,510</b>	<b>1,606,667</b>	<b>127,626,477</b>	<b>35,220,836</b>
<b>Noncurrent assets:</b>							
<b>Capital Assets:</b>							
Land	1,381,099	6,887,813	11,665,907	2,469,531	—	22,404,350	—
Buildings, Improvements, Equipment & Other, Net	226,509,120	41,908,385	167,915,964	13,822,430	61,932	450,217,831	345,807
Construction in Progress	53,900,220	226,064	12,538,582	327,267	—	66,992,133	—
<b>Total noncurrent assets</b>	<b>281,790,439</b>	<b>49,022,262</b>	<b>192,120,453</b>	<b>16,619,228</b>	<b>61,932</b>	<b>539,614,314</b>	<b>345,807</b>
<b>TOTAL ASSETS</b>	<b>351,646,180</b>	<b>102,560,484</b>	<b>186,779,790</b>	<b>24,585,738</b>	<b>1,668,599</b>	<b>667,240,791</b>	<b>35,566,643</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred Outflow of Resources - Other	—	—	852,828	—	—	852,828	—
Deferred Charge on Refunding	—	—	93,677	—	—	93,677	—
Pension Contributions Subsequent to Measurement Date	1,296,059	1,943,631	3,509,903	240,809	—	6,990,402	562,183
Difference in Projected and Actual Earnings on Pension Investment	340,949	511,304	923,335	63,349	—	1,838,937	147,890
Difference in Actual and Expected Pension Experience	41,760	62,626	113,091	7,760	—	225,237	18,115
Change in Assumptions for Pensions	1,311,080	1,966,158	3,550,582	243,600	—	7,071,420	568,699
Deferred Other Post Employment Contributions	220,787	292,885	451,429	52,651	—	1,017,752	90,136
Difference in Actual and Expected Other Post Employment Experience	10,822	14,356	22,127	2,581	—	49,886	4,418
<b>Total Deferred Outflows of Resources</b>	<b>3,221,457</b>	<b>4,790,960</b>	<b>9,516,972</b>	<b>610,750</b>	<b>—</b>	<b>18,140,139</b>	<b>1,391,441</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>354,867,637</b>	<b>107,351,444</b>	<b>196,296,762</b>	<b>25,196,488</b>	<b>1,668,599</b>	<b>685,380,930</b>	<b>36,958,084</b>

**CITY OF EL PASO, TEXAS**  
**Statement of Net Position**  
**Proprietary Funds**  
**April 30, 2019**

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>LIABILITIES</b>							
Current liabilities:							
Accounts Payable	796,812	187,007	2,164,667	—	—	3,148,486	2,000,083
Accrued Payroll	—	—	—	—	—	—	376,689
Bonds, Notes, and Capital Leases - Due within one year	1,927,008	1,580,287	1,857,517	1,265,514	—	6,630,326	—
Due to Other Funds	539,101	969,719	698,319	168,901	—	2,376,040	—
Taxes Payable	66,300	142,956	—	9,487	—	218,743	—
Interest Payable on Bonds and Notes	105,023	34,742	105,211	7,310	—	252,286	—
Unearned Revenue	1,010,395	—	59,239	10,000	—	1,079,634	—
Compensated Absences - Due within one year	1,949,143	810,341	1,283,692	165,358	87,977	4,296,511	—
Total current liabilities	<u>6,393,782</u>	<u>3,725,052</u>	<u>6,168,645</u>	<u>1,626,570</u>	<u>87,977</u>	<u>18,002,026</u>	<u>2,376,772</u>
Non-current liabilities:							
Bond Obligations	82,797,413	16,694,173	52,062,195	2,394,484	—	153,948,265	—
Revenue Bonds	14,205,001	—	—	—	—	14,205,001	—
Compensated Absences	549,758	228,558	362,067	46,640	24,814	1,211,837	684,412
Landfill Closure Costs	—	21,971,939	—	—	—	21,971,939	—
Claims and Judgments	—	1,038,325	428,666	—	—	1,466,991	17,440,251
Net Pension Liability	10,169,569	15,250,778	27,540,589	1,889,522	—	54,850,458	4,411,193
Other Post-employment Benefits	8,525,694	11,309,834	17,431,974	2,033,139	—	39,300,641	3,480,604
Total Non-current Liabilities	<u>116,247,435</u>	<u>66,493,607</u>	<u>97,825,491</u>	<u>6,363,785</u>	<u>24,814</u>	<u>286,955,132</u>	<u>26,016,460</u>
Total Liabilities	<u>122,641,217</u>	<u>70,218,659</u>	<u>103,994,136</u>	<u>7,990,355</u>	<u>112,791</u>	<u>304,957,158</u>	<u>28,393,232</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Difference in Actual and Expected Pension Experience	793,086	1,189,350	2,147,785	147,357	—	4,277,578	344,011
Total Deferred Inflows of Resources	<u>793,086</u>	<u>1,189,350</u>	<u>2,147,785</u>	<u>147,357</u>	<u>—</u>	<u>4,277,578</u>	<u>344,011</u>
<b>NET POSITION (Deficit)</b>							
Net investment in capital assets	182,976,781	31,005,945	138,546,959	13,004,571	61,932	365,596,188	345,807
Restricted for:							
Debt Service	1,633,000	—	—	—	—	1,633,000	—
Passenger Facilities	9,329,306	—	—	—	—	9,329,306	—
Customer Facility Charge	4,308,860	—	—	—	—	4,308,860	—
Unrestricted	33,185,387	4,937,490	(48,392,118)	4,054,205	1,493,876	(4,721,160)	7,875,034
Total Net Position	<u>231,433,334</u>	<u>35,943,435</u>	<u>90,154,841</u>	<u>17,058,776</u>	<u>1,555,808</u>	<u>376,146,194</u>	<u>8,220,841</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u><u>354,867,637</u></u>	<u><u>107,351,444</u></u>	<u><u>196,296,762</u></u>	<u><u>25,196,488</u></u>	<u><u>1,668,599</u></u>	<u><u>685,380,930</u></u>	<u><u>36,958,084</u></u>

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

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>OPERATING REVENUES:</b>							
Charges of Rentals and Fees	29,737,475	34,588,121	83,549	73,705	—	64,482,850	—
Charges of Tolls	—	—	—	15,327,607	—	15,327,607	—
Charges of Fares and Fees	291,359	240	6,050,541	—	—	6,342,140	—
Sales to Departments	—	33,109	—	—	—	33,109	11,168,147
Premium Contributions	—	—	—	—	—	—	41,073,990
Intergovernmental Revenues	—	—	—	—	1,597,727	1,597,727	—
Penalties and Interest-Delinquent taxes	—	—	—	—	347,109	347,109	—
General Revenues	1,663,532	231,233	43,846	930,658	174,676	3,043,945	486,905
<b>Total Operating Revenues</b>	<b>31,692,366</b>	<b>34,852,703</b>	<b>6,177,936</b>	<b>16,331,970</b>	<b>2,119,512</b>	<b>91,174,487</b>	<b>52,729,042</b>
<b>OPERATING EXPENSES:</b>							
Personnel Services	11,057,401	11,489,008	22,151,695	2,087,661	734,894	47,520,659	4,922,028
Contractual Services	5,100	—	—	1,135,390	—	1,140,490	—
Professional Services	293,789	70,321	224,191	39,339	414	628,054	629,426
Outside Contracts	5,145,841	1,112,688	10,380,029	571,630	268,066	17,478,254	1,151,810
Fuel and Lubricants	133,842	1,783,245	1,029,121	5,416	61	2,951,685	3,179,588
Materials and Supplies	1,030,099	4,342,831	2,752,829	48,801	118,078	8,292,638	2,335,047
Communications	28,595	79,713	56,868	2,236	1,150	168,562	346
Utilities	1,108,410	54,125	849,654	46,366	—	2,058,555	14,602
Operating Leases	17,846	13,999	448,064	199,658	99,113	778,680	9,563
Travel and Training	148,428	43,005	26,310	10,134	4,109	231,986	660
Benefits Provided	656	83	29,923	—	—	30,662	35,686,555
Maintenance and Repairs	358,157	160,325	227,318	128,168	3,288	877,256	1,126,029
Landfill and Transfer Station Utilization	—	6,269,549	—	—	—	6,269,549	—
Other Operating Expenses	2,158,240	2,344,506	3,454,290	98,919	178,040	8,233,995	19,078
Capital Outlay	17,082,885	2,656,067	2,618,624	323,420	—	22,680,996	17,945
<b>Total Operating Expenses</b>	<b>38,569,289</b>	<b>30,419,465</b>	<b>44,248,916</b>	<b>4,697,138</b>	<b>1,407,213</b>	<b>119,342,021</b>	<b>49,092,677</b>
<b>Operating Income (Loss)</b>	<b>(6,876,923)</b>	<b>4,433,238</b>	<b>(38,070,980)</b>	<b>11,634,832</b>	<b>712,299</b>	<b>(28,167,534)</b>	<b>3,636,365</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>							
Interest Earnings	116,456	80,577	—	12,687	1,657	211,377	40,273
Interest Expense	(1,923,731)	(396,283)	(1,200,070)	(84,250)	—	(3,604,334)	—
Federal Tax Credit - Build America Bonds	—	—	112,359	—	—	112,359	—
Customer Facility Charge	2,063,700	—	—	—	—	2,063,700	—
Sales Tax	—	—	29,722,182	—	—	29,722,182	—
<b>Total Non-Operating Revenues (Expenses)</b>	<b>256,425</b>	<b>(315,706)</b>	<b>28,634,471</b>	<b>(71,563)</b>	<b>1,657</b>	<b>28,505,284</b>	<b>40,273</b>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>(6,620,498)</b>	<b>4,117,532</b>	<b>(9,436,509)</b>	<b>11,563,269</b>	<b>713,956</b>	<b>337,750</b>	<b>3,676,638</b>
Capital Contributions Received	34,241	285,195	13,181,686	—	—	13,501,122	—
Transfers Out	(11,669,639)	(5,469,633)	(1,610,809)	(9,169,021)	—	(27,919,102)	—
Transfers In	11,669,639	5,850,545	1,610,809	87,500	—	19,218,493	336,000
<b>Change in net position</b>	<b>(6,586,257)</b>	<b>4,783,639</b>	<b>3,745,177</b>	<b>2,481,748</b>	<b>713,956</b>	<b>5,138,263</b>	<b>4,012,638</b>
<b>Net Position, Beginning of Year</b>	<b>238,019,591</b>	<b>31,159,796</b>	<b>86,409,664</b>	<b>14,577,028</b>	<b>841,852</b>	<b>371,007,931</b>	<b>4,208,203</b>
<b>Net Position, February 28</b>	<b>231,433,334</b>	<b>35,943,435</b>	<b>90,154,841</b>	<b>17,058,776</b>	<b>1,555,808</b>	<b>376,146,194</b>	<b>8,220,841</b>

# CITY OF EL PASO, TEXAS

## Statement of Cash Flows

### Proprietary Funds

**For the Period Ending April 30, 2019**

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from Customers	34,120,560	39,229,764	6,260,287	16,420,668	2,121,404	98,152,683	52,740,456
Payments to Suppliers	(15,718,334)	(19,999,536)	(22,151,009)	(2,502,526)	(684,462)	(61,055,867)	(43,513,570)
Payments to Employees	(11,351,107)	(11,828,092)	(21,832,116)	(2,145,115)	(756,256)	(47,912,686)	(4,661,260)
Operating Expense to be Reimbursed by Grants	—	108,222	1,089,681	—	—	1,197,903	—
Net cash provided by (used for) operating activities	<u>7,051,119</u>	<u>7,510,358</u>	<u>(36,633,157)</u>	<u>11,773,027</u>	<u>680,686</u>	<u>(9,617,967)</u>	<u>4,565,626</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Transfers to Other Funds	(11,669,639)	(5,469,633)	(1,610,809)	(9,169,021)	—	(27,919,102)	—
Transfers from Other Funds	11,669,639	5,850,545	1,610,809	87,500	—	19,218,493	336,000
Advances to Other Funds	11,800,000	13,078,189	—	—	—	24,878,189	—
Advances from Other Funds	—	—	(24,878,189)	—	—	(24,878,189)	—
Sales Tax	—	—	29,722,182	—	—	29,722,182	—
Net Cash Provided by (used for) Non-capital Financing Activities	<u>11,800,000</u>	<u>13,459,101</u>	<u>4,843,993</u>	<u>(9,081,521)</u>	<u>—</u>	<u>21,021,573</u>	<u>336,000</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Customer Facility Charges	2,063,700	—	—	—	—	2,063,700	—
Contributions from Federal Government	34,241	285,195	13,294,045	—	—	13,613,481	—
Purchases of Capital Assets	(13,155,257)	(2,656,068)	(2,618,623)	(323,419)	—	(18,753,367)	(17,944)
Principal Paid on Capital Debt	46,349,221	—	135,233	—	—	46,484,454	—
Interest Paid on Capital Debt	(1,923,731)	(396,283)	(1,200,070)	(84,325)	—	(3,604,409)	—
Net Cash Used for Capital and Related Financing Activities	<u>33,368,174</u>	<u>(2,767,156)</u>	<u>9,516,908</u>	<u>(407,744)</u>	<u>—</u>	<u>39,710,182</u>	<u>(17,944)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of Investments	8,953,943	31,645,209	—	4,122,690	685,452	45,407,294	20,896,988
Interest	116,455	80,577	—	12,687	1,629	211,348	40,273
Net Cash Provided by (Used for) Investing Activities	<u>9,070,398</u>	<u>31,725,786</u>	<u>—</u>	<u>4,135,377</u>	<u>687,081</u>	<u>45,618,642</u>	<u>20,937,261</u>
Net decrease in cash	61,289,691	49,928,089	(22,272,256)	6,419,139	1,367,767	96,732,430	25,820,943
Cash - beginning of the year	1,033,123	1,029,704	—	1,463,664	237,190	3,763,681	8,248,973
Cash - end of the year	<u>62,322,814</u>	<u>50,957,793</u>	<u>(22,272,256)</u>	<u>7,882,803</u>	<u>1,604,957</u>	<u>100,496,111</u>	<u>34,069,916</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>							
Operating Income (Loss)	(6,876,923)	4,433,238	(38,070,980)	11,634,832	712,299	(28,167,534)	3,636,365
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Net Pension Liability	—	—	904,876	—	—	904,876	—
Purchase of Capital Assets	17,082,885	2,656,067	2,618,624	323,420	—	22,680,996	17,945
Change in Assets and Liabilities:							
Receivables, Net Cash	3,670,630	4,469,720	972,024	87,196	1,892	9,201,462	11,414
Accounts and other payables	(5,305,734)	(3,709,583)	(2,489,936)	(214,964)	(12,151)	(11,732,368)	639,134
Accrued Expenses	(1,519,739)	(339,084)	(567,765)	(57,457)	(21,354)	(2,505,399)	260,768
Net Cash Provided by (Used for) Operating Activities	<u>7,051,119</u>	<u>7,510,358</u>	<u>(36,633,157)</u>	<u>11,773,027</u>	<u>680,686</u>	<u>(9,617,967)</u>	<u>4,565,626</u>

**CITY OF EL PASO, TEXAS**  
**Statement of Fiduciary Net Position**  
**April 30, 2019**

ASSETS	Pension Trust Funds	Agency Funds
Cash	52,083,513	7,348,557
Investments		
Commingled Funds	154,771,183	—
U.S. Government Securities	32,086,839	—
Absolute Return Investments	126,830,615	—
Corporate Stocks	101,459,644	—
Bank Collective Investment Funds	180,019,198	—
Master Limited Partnerships	39,817,825	—
Private Equities	164,245,588	—
Investment in Real Estate Funds	199,158,621	—
Fixed Income Securities	370,889,783	—
Domestic Equities	423,742,075	—
International Equities	456,225,801	—
Invested securities lending collateral	65,316,080	—
Receivables - Net of Allowances		
Commission Credits Receivable	105,042	—
Due from Brokers For Securities Sold	3,558,783	—
Employer Contributions	1,661,495	—
Employee Contributions	1,161,713	—
Interest	664,340	—
Other Receivable	2,830	—
Taxes	—	67,058,665
Trade	—	5,591
Prepaid Items	17,360	—
Capital Assets:		
Buildings, Improvements & Equipment, Net	5,420,890	—
<b>Total Assets</b>	<b>2,379,239,218</b>	<b>74,412,813</b>
LIABILITIES		
Accounts Payable	84,306,101	332,714
Accrued Expenses	2,412,559	—
Accrued Drawdown	105,042	—
Prepaid Property Taxes	—	1,071,647
Due to Other Government Agencies	—	3,401,636
Unearned Revenue	—	911
Property Taxes Subject to Refund-Other Taxing Entities	—	2,879,930
Uncollected Property Taxes-Other Taxing Entities	—	66,725,975
<b>Total liabilities</b>	<b>86,823,702</b>	<b>74,412,813</b>
NET POSITION:		
Restricted for Pensions and Other Purposes	<b>2,292,415,516</b>	



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

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

**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND SCHEDULES**



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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>Resources (inflows):</b>					
Property taxes	193,154,893	193,154,893	189,206,550	(3,948,343)	97.96%
Penalties and Interest-Delinquent taxes	—	—	965,681	965,681	—%
Sales taxes	93,763,721	93,763,721	62,183,279	(31,580,442)	66.32%
Franchise fees	52,661,354	52,661,354	33,318,910	(19,342,444)	63.27%
Licenses and permits	13,148,935	13,148,935	9,161,865	(3,987,070)	69.68%
Fines and forfeitures	7,541,245	7,541,245	6,242,253	(1,298,992)	82.77%
Charges for services	38,263,128	38,263,128	24,489,435	(13,773,693)	64.00%
Intergovernmental revenues	446,988	446,988	724,784	277,796	162.15%
County Participation	537,341	537,341	—	(537,341)	—%
Rents and other	2,241,265	2,241,265	1,577,113	(664,152)	70.37%
Interest	200,000	200,000	112,922	(87,078)	56.46%
Proceeds from sale of capital assets	—	—	71,624	71,624	—%
Other sources (uses)	—	—	—	—	—%
Transfers In	26,638,930	26,638,930	10,720,671	(15,918,259)	40.24%
Amounts available for appropriation from current year resources	428,597,800	428,597,800	338,775,087	(89,822,713)	79.04%
<b>Charges to appropriations (outflows):</b>					
<b>General Government:</b>					
Mayor and Council	1,332,339	1,339,539	828,239	511,300	61.83%
City Manager	1,413,446	1,413,446	1,013,350	400,096	71.69%
Office of Management and Budget	954,855	954,855	562,701	392,154	58.93%
Internal Audit	800,714	800,714	459,570	341,144	57.40%
Public Information	349,589	349,589	220,710	128,879	63.13%
Municipal Clerk	4,961,055	4,961,055	2,975,452	1,985,603	59.98%
Financial Services	4,456,866	4,456,866	2,698,963	1,757,903	60.56%
Information Technology	12,106,792	12,106,792	8,023,915	4,082,877	66.28%
City Attorney	4,253,471	4,253,471	3,331,366	922,105	78.32%
Human Resources	2,172,469	2,172,469	1,287,538	884,931	59.27%
<b>Public Safety and Community Services:</b>					
Police Department	138,541,616	138,541,616	85,461,332	53,080,284	61.69%
Fire Department	114,380,588	114,380,588	69,595,537	44,785,051	60.85%
Municipal Court	898,427	898,427	502,845	395,582	55.97%
Public Health	6,600,903	6,600,903	3,634,508	2,966,395	55.06%
Library	9,674,141	9,674,141	5,439,719	4,234,422	56.23%
Parks Department	27,165,508	27,165,508	14,925,953	12,239,555	54.94%
<b>Transportation and Public Works:</b>					
Facilities Maintenance	22,248,347	22,304,455	14,437,142	7,867,313	64.73%
Engineering	6,104,745	6,104,745	3,573,517	2,531,228	58.54%
Street Department	21,449,034	21,392,926	9,245,569	12,147,357	43.22%
<b>Development and Tourism:</b>					
City Development:					
Business Center	6,723,684	6,715,504	3,914,602	2,800,902	58.29%
Building Permits Inspection-Commercial	1,133,443	1,141,623	746,090	395,533	65.35%
Economic Development Administration	1,963,563	1,963,563	1,073,680	889,883	54.68%
Community and human development	608,618	626,618	400,392	226,226	63.90%
Culture and recreation:					
Art Museum	1,130,762	1,130,762	669,117	461,645	59.17%
History Museum	654,476	654,476	364,016	290,460	55.62%
Archeology Museum	272,221	272,221	140,707	131,514	51.69%
Cultural Affairs	1,330,061	1,330,061	311,415	1,018,646	23.41%
Zoo	5,168,925	5,168,925	3,111,914	2,057,011	60.20%
Nondepartmental:					
Non Departmental	29,747,141	29,721,941	20,892,001	8,829,940	70.29%
Total charges to appropriations	428,597,800	428,597,800	259,841,860	168,755,940	60.63%
Increase in fund balance:	—	—	78,933,227	78,933,228	
Fund balance, Beginning	46,379,368	46,379,368	46,379,368	—	
Fund balance, February 28	46,379,368	46,379,368	125,312,595	78,933,228	

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

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	99,433,545	99,433,545	98,675,047	(758,498)
Penalties and Interest-Delinquent taxes	—	—	496,783	496,783
Parking meter revenue	1,204,750	1,204,750	—	(1,204,750)
Federal tax credit - Build America Bonds	1,951,818	1,951,818	987,490	(964,328)
Transfers from other funds	7,169,135	7,169,135	6,790,872	(378,263)
Interest	300,000	300,000	—	(300,000)
Amounts available for appropriation	110,059,248	110,059,248	106,950,192	(3,109,056)
Charges to appropriations (outflows):				
Debt service:				
Principal	48,103,450	48,103,450	5,068,480	43,034,970
Interest	61,805,468	61,805,468	27,205,621	34,599,847
Fiscal fees	24,400	24,400	338,785	(314,385)
Face Amount of Refunding Bonds Issued	—	—	(35,820,000)	35,820,000
Premium on Issuance of Bonds	—	—	(5,825,756)	5,825,756
Payment to Refunding Bond Escrow Agent	—	—	40,585,000	(40,585,000)
Transfers to other funds	125,930	125,930	—	125,930
Total charges to appropriations	110,059,248	110,059,248	31,552,130	78,507,118
Increase in fund balance	—	—	75,398,062	75,398,062
Fund balance, Beginning of year	—	—	5,775,031	—
Fund balance, February 28	—	—	81,173,093	81,173,093

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

	Special Revenue Funds								
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Non-grants	Total
<b>ASSETS</b>									
Cash and Cash Equivalents	(1,014,731)	(564,898)	328,136	(1,180,396)	11,979,297	(619,792)	11,508,986	31,283,602	51,720,204
Cash with Fiscal Agent	—	—	—	—	—	4,112,145	—	—	4,112,145
Receivables - Net of Allowances									
Interest	—	—	—	1,079	22,706	—	14,523	170,785	209,093
Trade	—	2,608	—	14,337	—	—	—	492,168	509,113
Notes	—	—	—	—	—	—	—	2,728,115	2,728,115
Due From Other Government Agencies	285,266	444,859	190	715,073	—	—	—	14,805	1,460,193
Other	—	—	—	—	—	1,783,333	158,000	129,163	2,070,496
Due from Other Funds	—	—	—	—	—	—	—	108,476	108,476
Prepaid items	—	—	—	—	—	364,932	—	—	364,932
Inventory	—	—	—	—	—	82,941	—	—	82,941
Total Assets	<u>(729,465)</u>	<u>(117,431)</u>	<u>328,326</u>	<u>(449,907)</u>	<u>12,002,003</u>	<u>5,723,559</u>	<u>11,681,509</u>	<u>34,927,114</u>	<u>63,365,708</u>
<b>LIABILITIES</b>									
Accounts Payable	1,935	4,122	—	95,946	7,750	1,284,746	189,378	1,586,077	3,169,954
Due to Other Funds	—	—	—	—	—	—	4,000,000	—	4,000,000
Taxes Payable	—	—	—	—	—	—	786	5,701	6,487
Unearned Revenue	36,121	317,181	382,696	161,771	—	3,172,369	75,000	48,985	4,194,123
Due To Other Government Agencies	—	53,564	—	107,068	—	—	—	—	160,632
Total Liabilities	<u>38,056</u>	<u>374,867</u>	<u>382,696</u>	<u>364,785</u>	<u>7,750</u>	<u>4,457,115</u>	<u>4,265,164</u>	<u>1,640,763</u>	<u>11,531,196</u>
<b>FUND BALANCES:</b>									
Nonspendable	—	—	—	—	—	447,873	—	—	447,873
Restricted	(767,521)	(492,298)	(54,370)	(814,692)	11,994,253	818,571	—	21,218,319	31,902,262
Committed	—	—	—	—	—	—	7,416,345	12,068,032	19,484,377
Total Fund Balances	<u>(767,521)</u>	<u>(492,298)</u>	<u>(54,370)</u>	<u>(814,692)</u>	<u>11,994,253</u>	<u>1,266,444</u>	<u>7,416,345</u>	<u>33,286,351</u>	<u>51,834,512</u>
Total Liabilities and Fund Balances	<u>(729,465)</u>	<u>(117,431)</u>	<u>328,326</u>	<u>(449,907)</u>	<u>12,002,003</u>	<u>5,723,559</u>	<u>11,681,509</u>	<u>34,927,114</u>	<u>63,365,708</u>

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

	Special Revenue Funds								Total
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Non-grants	
<b>REVENUES</b>									
Property Taxes	—	—	—	—	—	—	—	3,222,305	3,222,305
Penalties & Interest-Delinquent Taxes	—	—	—	—	—	—	—	151	151
Hotel Occupancy Tax	—	—	—	—	—	—	—	5,374,300	5,374,300
Rental Vehicle Tax	—	—	—	—	—	—	—	2,294,213	2,294,213
Franchise Fees	—	—	—	—	—	—	2,282,347	416,065	2,698,412
Charges for Services	—	—	—	113,274	2,736,646	1,629,453	69,252	14,004,412	18,553,037
Fines and Forfeitures	—	—	—	—	—	—	—	1,224,713	1,224,713
Licenses and Permits	—	—	—	—	—	—	—	565,006	565,006
Ticket Sales	—	—	—	—	—	—	—	32,887	32,887
Intergovernmental Revenues	2,117,654	1,478,008	28,125	5,589,162	—	—	—	1,302,777	10,515,726
Interest Earnings	—	—	—	—	—	—	—	1,869	1,869
Rents and Other	—	—	—	133	—	3,216,456	1,000	976,889	4,194,478
<b>Total revenues</b>	<b>2,117,654</b>	<b>1,478,008</b>	<b>28,125</b>	<b>5,702,569</b>	<b>2,736,646</b>	<b>4,845,909</b>	<b>2,352,599</b>	<b>29,415,587</b>	<b>48,677,097</b>
<b>EXPENDITURES</b>									
General Government	—	17,082	—	—	—	—	—	273,546	290,628
Public Safety	3,104,030	1,860,314	—	—	238,912	—	—	4,180,920	9,384,176
Public Works	—	—	—	—	—	—	—	6,213,115	6,213,115
Public Health	—	—	—	6,853,038	1,210,321	—	—	—	8,063,359
Parks Department	—	50	—	—	—	—	—	798,335	798,385
Library	50,891	—	—	—	—	—	—	422,890	473,781
Non Departmental	—	—	—	—	—	—	—	8,075,954	8,075,954
Culture and Recreation	5,035	63,244	—	—	—	5,398,701	—	2,520,979	7,987,959
Economic Development	—	—	—	—	—	—	4,260,502	675,561	4,936,063
Animal Services	—	—	82,495	—	—	—	—	5,080,557	5,163,052
Community and Human Development	—	135,982	—	—	—	—	—	88,118	224,100
<b>Debt Service:</b>									
Interest Expense	—	—	—	—	—	—	—	1,834,910	1,834,910
Fiscal Fees	—	—	—	—	—	—	—	9,990	9,990
Capital Outlay	62,250	1,575	—	288,411	99,141	—	—	740,690	1,192,067
<b>Total expenditures</b>	<b>3,222,206</b>	<b>2,078,247</b>	<b>82,495</b>	<b>7,141,449</b>	<b>1,548,374</b>	<b>5,398,701</b>	<b>4,260,502</b>	<b>30,915,565</b>	<b>54,647,539</b>
Excess (Deficiency) of revenues over (under) expenditures	(1,104,552)	(600,239)	(54,370)	(1,438,880)	1,188,272	(552,792)	(1,907,903)	(1,499,978)	(5,970,442)
<b>OTHER FINANCING SOURCES(USES):</b>									
Transfers In	—	—	—	—	—	—	3,971,360	4,216,904	8,188,264
Transfers Out	—	—	—	—	(1,500,000)	—	—	(6,440,301)	(7,940,301)
<b>Total other financing sources (uses):</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,500,000)</b>	<b>—</b>	<b>3,971,360</b>	<b>(2,223,397)</b>	<b>247,963</b>
Net change in fund balances	(1,104,552)	(600,239)	(54,370)	(1,438,880)	(311,728)	(552,792)	2,063,457	(3,723,375)	(5,722,479)
Fund balances - beginning of year	337,031	107,941	—	624,188	12,305,981	1,819,236	5,352,888	37,009,726	57,556,991
Fund balances - February 28	(767,521)	(492,298)	(54,370)	(814,692)	11,994,253	1,266,444	7,416,345	33,286,351	51,834,512

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

Account Group	Federal Grants				State Grants				Other Grants			
	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative
	Adopted	Final			Adopted	Final			Adopted	Final		
Resources (inflows):												
Property Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Hotel Occupancy Tax	—	—	—	—	—	—	—	—	—	—	—	—
Rental Vehicle Tax	—	—	—	—	—	—	—	—	—	—	—	—
Franchise Fees	—	—	—	—	—	—	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—	—	—	—	—	—	—
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	4,101,594	4,101,594	2,117,654	1,983,940	2,983,554	2,983,554	1,478,008	1,505,546	—	—	28,125	(28,125)
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	4,101,594	4,101,594	2,117,654	1,983,940	2,983,554	2,983,554	1,478,008	1,505,546	—	—	28,125	(28,125)
Charges to appropriations (outflows):												
Personnel Services	3,433,307	3,433,307	2,267,130	(1,166,177)	1,595,156	1,595,156	1,302,804	(292,352)	—	—	—	—
Contractual Services	529,926	529,926	364,210	(165,716)	664,047	664,047	463,962	(200,085)	—	—	—	—
Materials and Supplies	43,736	43,736	420,977	377,241	158,118	158,118	133,693	(24,425)	—	—	30,795	30,795
Operating Expenditures	94,625	94,625	107,639	13,014	158,808	158,808	60,910	(97,898)	—	—	—	—
Non-Operating Expenditures	—	—	—	—	407,426	407,426	115,303	(292,123)	—	—	—	—
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	51,700	51,700
Capital Outlay	—	—	62,250	62,250	—	—	1,575	1,575	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	4,101,594	4,101,594	3,222,206	(879,388)	2,983,554	2,983,554	2,078,247	(905,307)	—	—	82,495	82,495
Increase (Decrease) in fund balance:	—	—	(1,104,552)	1,104,552	—	—	(600,239)	600,239	—	—	(54,370)	54,370
Fund balances - beginning of year	—	—	337,031	—	—	—	107,941	—	—	—	—	—
Fund balances - February 28	—	—	(767,521)	1,104,552	—	—	(492,298)	600,239	—	—	(54,370)	54,370

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

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

Account Group	Public Health				Public Health Waiver Program				Destination El Paso			
	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative
	Adopted	Final			Adopted	Final			Adopted	Final		
Resources (inflows):												
Property Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Hotel Occupancy Tax	—	—	—	—	—	—	—	—	—	—	—	—
Rental Vehicle Tax	—	—	—	—	—	—	—	—	—	—	—	—
Franchise Fees	—	—	—	—	—	—	—	—	—	—	—	—
Charges for Services	251,148	251,148	113,274	137,874	1,009,309	1,009,309	2,736,646	(1,727,337)	10,357,250	10,357,250	1,629,453	8,727,797
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	10,113,838	10,113,838	5,589,162	4,524,676	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	133	(133)	—	—	—	—	1,250,000	1,250,000	3,216,456	(1,966,456)
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	10,364,986	10,364,986	5,702,569	4,662,417	1,009,309	1,009,309	2,736,646	(1,727,337)	11,607,250	11,607,250	4,845,909	6,761,341
Charges to appropriations (outflows):												
Personnel Services	7,266,791	7,266,791	4,556,423	(2,710,368)	136,201	136,201	881,652	745,451	6,232,761	6,232,761	2,589,568	(3,643,193)
Contractual Services	941,595	941,595	728,993	(212,602)	75,000	75,000	256,122	181,122	2,566,032	2,566,032	931,474	(1,634,558)
Materials and Supplies	487,447	487,447	755,740	268,293	372,000	372,000	99,719	(272,281)	1,219,507	1,219,507	1,231,382	11,875
Operating Expenditures	1,663,152	1,663,152	811,882	(851,270)	281,109	281,109	211,740	(69,369)	1,528,950	1,528,950	615,348	(913,602)
Non-Operating Expenditures	—	—	—	—	—	—	—	—	60,000	60,000	30,929	(29,071)
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	6,000	6,000	288,411	282,411	145,000	145,000	99,141	(45,859)	—	—	—	—
Other Uses	—	—	—	—	—	—	1,500,000	1,500,000	—	—	—	—
Total charges to appropriations	10,364,986	10,364,986	7,141,449	(3,223,537)	1,009,309	1,009,309	3,048,374	2,039,065	11,607,250	11,607,250	5,398,701	(6,208,549)
Increase (Decrease) in fund balance:	—	—	(1,438,880)	1,438,880	—	—	(311,728)	311,728	—	—	(552,792)	552,792
Fund balances - beginning of year	—	—	624,188	—	—	—	12,305,981	—	—	—	1,819,236	—
Fund balances - February 28	—	—	(814,692)	1,438,880	—	—	11,994,253	311,728	—	—	1,266,444	552,792

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



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

Account Group	Economic Development				Non-grants				Total Non-Major			
	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative
	Adopted	Final			Adopted	Final			Adopted	Final		
Resources (inflows):												
Property Taxes	6,010	6,010	—	6,010	4,814,972	4,006,417	3,222,305	784,112	4,820,982	4,012,427	3,222,305	790,122
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	151	(151)	—	—	151	(151)
Hotel Occupancy Tax	—	—	—	—	10,850,000	13,814,868	5,374,300	8,440,568	10,850,000	13,814,868	5,374,300	8,440,568
Rental Vehicle Tax	—	—	—	—	3,550,000	—	2,294,213	(2,294,213)	3,550,000	—	2,294,213	(2,294,213)
Franchise Fees	9,680,549	9,680,549	2,282,347	7,398,202	720,000	720,000	416,065	303,935	10,400,549	10,400,549	2,698,412	7,702,137
Charges for Services	—	71,220	69,252	1,968	22,788,507	20,545,109	14,004,412	6,540,697	34,406,214	32,234,036	18,553,037	13,680,999
Fines and Forfeitures	—	—	—	—	1,572,781	1,359,746	1,224,713	135,033	1,572,781	1,359,746	1,224,713	135,033
Licenses and Permits	—	—	—	—	909,000	909,000	565,006	343,994	909,000	909,000	565,006	343,994
Ticket Sales	—	—	—	—	—	248,856	32,887	215,969	—	248,856	32,887	215,969
Intergovernmental Revenues	—	—	—	—	2,738,594	659,095	1,302,777	(643,682)	19,937,580	17,858,081	10,515,726	7,342,355
Interest	—	—	—	—	—	567	1,869	(1,302)	—	567	1,869	(1,302)
Rents and Other	—	—	1,000	(1,000)	1,383,949	521,850	976,889	(455,039)	2,633,949	1,771,850	4,194,478	(2,422,628)
Transfers In	7,230,921	7,230,921	3,971,360	3,259,561	13,529,674	14,226,860	4,216,904	10,009,956	20,760,595	21,457,781	8,188,264	13,269,517
Intrafund Transfers	—	3,780	—	3,780	4,644,780	4,332,961	—	4,332,961	4,644,780	4,336,741	—	4,336,741
Amounts available for appropriation from current year resources	16,917,480	16,992,480	6,323,959	10,668,521	67,502,257	61,345,327	33,632,491	27,712,836	114,486,430	108,404,501	56,865,361	51,539,140
Charges to appropriations (outflows):												
Personnel Services	—	—	3,663	3,663	14,676,358	12,779,467	8,422,579	(4,356,888)	33,340,575	31,443,684	20,023,819	(11,419,865)
Contractual Services	16,911,470	16,986,470	4,256,839	(12,729,63)	18,753,586	22,220,117	12,099,268	(10,120,84)	40,441,656	43,983,187	19,100,868	(24,882,319)
Materials and Supplies	—	—	—	1	3,751,226	3,593,527	2,699,477	(894,050)	6,032,034	5,874,335	5,371,783	(502,552)
Operating Expenditures	—	—	—	—	2,946,928	2,559,776	613,584	(1,946,192)	6,673,571	6,286,419	2,421,103	(3,865,316)
Non-Operating Expenditures	—	—	—	—	4,736,744	4,750,383	6,027,893	1,277,510	5,204,170	5,217,809	6,174,125	956,316
Intergovernmental Expenditures	—	—	—	—	—	228,100	312,074	83,974	—	228,100	363,774	135,674
Capital Outlay	—	—	—	—	8,580,955	1,841,853	740,690	(1,101,163)	8,731,955	1,992,853	1,192,067	(800,786)
Other Uses	6,010	6,010	—	(6,010)	14,056,459	13,372,104	6,440,301	(6,931,803)	14,062,469	13,378,114	7,940,301	(5,437,813)
Total charges to appropriations	16,917,480	16,992,480	4,260,502	(12,731,97)	67,502,257	61,345,328	37,355,866	(23,989,46)	114,486,430	108,404,501	62,587,840	(45,816,661)
Increase (Decrease) in fund balance:	—	—	2,063,457	(2,063,457)	—	—	(3,723,375)	3,723,375	—	—	(5,722,479)	5,722,479
Fund balances - beginning of year	—	—	5,352,888	—	—	—	37,009,726	—	—	—	57,556,992	—
Fund balances - February 28	—	—	7,416,345	(2,063,457)	—	—	33,286,351	3,723,375	—	—	51,834,512	5,722,479

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

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

	Supply and Support	Self Insurance	Total
<b>ASSETS:</b>			
Cash	2,532,827	31,537,089	34,069,916
Receivables - Net of Allowances			
Interest	3,628	48,201	51,829
Trade	57	2,459	2,516
Inventory	1,096,575	—	1,096,575
Capital Assets:			
Buildings, Improvements & Equipment, Net	345,807	—	345,807
<b>Total Assets</b>	<b>3,978,894</b>	<b>31,587,749</b>	<b>35,566,643</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Contributions Subsequent to Measurement Date	435,545	126,638	562,183
Difference in Projected and Actual Earnings on Pension Investments	114,576	33,314	147,890
Difference in Expected and Actual Pension Experience	14,033	4,082	18,115
Change in Assumptions for Pensions	440,593	128,106	568,699
Deferred Other Post Employment Contributions	79,994	10,142	90,136
Difference in Expected and Actual Other Post Employment Experience	3,921	497	4,418
<b>Total Deferred Outflows of Resources</b>	<b>1,088,662</b>	<b>302,779</b>	<b>1,391,441</b>
<b>Total Assets &amp; Deferred Outflows of Resources</b>	<b>5,067,556</b>	<b>31,890,528</b>	<b>36,958,084</b>
<b>LIABILITIES:</b>			
Accounts Payable	381,515	1,618,568	2,000,083
Accrued Payroll	—	376,689	376,689
Compensated Absences	586,621	97,791	684,412
Other Post-employment Benefits	3,088,978	391,626	3,480,604
Net Pension Liability - Due beyond one year	3,417,523	993,670	4,411,193
Claims and Judgments	—	17,440,251	17,440,251
<b>Total Liabilities</b>	<b>7,474,637</b>	<b>20,918,595</b>	<b>28,393,232</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Difference in Actual and Expected Pension Experience	266,519	77,492	344,011
<b>Total Deferred Inflows of Resources</b>	<b>266,519</b>	<b>77,492</b>	<b>344,011</b>
<b>NET POSITION (DEFICIT):</b>			
Net investment in capital assets	345,807	—	345,807
Unrestricted	(3,019,407)	10,894,441	7,875,034
<b>Total Net Position (Deficit)</b>	<b>(2,673,600)</b>	<b>10,894,441</b>	<b>8,220,841</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)</b>	<b>5,067,556</b>	<b>31,890,528</b>	<b>36,958,084</b>

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

	Supply and Support	Self Insurance	Total
<b>OPERATING REVENUES</b>			
Sales to Departments	11,168,147	—	11,168,147
Premium Contributions	—	41,073,990	41,073,990
General Revenues	1,560	485,345	486,905
<b>Total Operating Revenues</b>	<b>11,169,707</b>	<b>41,559,335</b>	<b>52,729,042</b>
<b>OPERATING EXPENSES:</b>			
Personnel Services	3,280,104	1,641,924	4,922,028
Outside Contracts	106,153	1,045,657	1,151,810
Professional Services	—	629,426	629,426
Fuel and Lubricants	3,179,588	—	3,179,588
Materials and Supplies	2,286,248	48,799	2,335,047
Communications	236	110	346
Utilities	14,602	—	14,602
Operating Leases	6,339	3,224	9,563
Travel and Entertainment	200	460	660
Benefits Provided	222	35,686,333	35,686,555
Maintenance and Repairs	1,126,029	—	1,126,029
Other Operating Expenses	15,254	3,824	19,078
Depreciation	17,945	—	17,945
<b>Total Operating Expenses</b>	<b>10,032,920</b>	<b>39,059,757</b>	<b>49,092,677</b>
<b>Operating Income (Loss)</b>	<b>1,136,787</b>	<b>2,499,578</b>	<b>3,636,365</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>			
Interest Revenue	2,147	38,126	40,273
<b>Total Non-operating Revenues</b>	<b>2,147</b>	<b>38,126</b>	<b>40,273</b>
<b>Income (Loss)</b>	<b>1,138,934</b>	<b>2,537,704</b>	<b>3,676,638</b>
Transfers in	—	336,000	336,000
<b>Change in net position</b>	<b>1,138,934</b>	<b>2,873,704</b>	<b>4,012,638</b>
<b>Net Position (Deficit), Beginning of Year</b>	<b>(3,812,534)</b>	<b>8,020,737</b>	<b>4,208,203</b>
<b>Net Position (Deficit), February 28</b>	<b>(2,673,600)</b>	<b>10,894,441</b>	<b>8,220,841</b>

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

	Supply and Support	Self Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers	11,181,121	41,559,335	52,740,456
Payments to Suppliers	(7,336,889)	(36,176,681)	(43,513,570)
Payments to Employees	(3,366,025)	(1,295,235)	(4,661,260)
Net cash provided by (used in) operating activities	<u>478,207</u>	<u>4,087,419</u>	<u>4,565,626</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers from Other Funds	—	336,000	336,000
Net cash provided by noncapital financing activities	<u>—</u>	<u>336,000</u>	<u>336,000</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchases of capital assets	(17,944)	—	(17,944)
Net cash used in capital and related financing activities	<u>(17,944)</u>	<u>—</u>	<u>(17,944)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of investments	1,479,554	19,417,434	20,896,988
Interest	2,147	38,126	40,273
Net cash used in investing activities	<u>1,481,701</u>	<u>19,455,560</u>	<u>20,937,261</u>
Net Decrease in cash and cash equivalents	1,941,964	23,878,979	25,820,943
Cash Balance - beginning of year	590,863	7,658,110	8,248,973
Cash Balance - end of year	<u>2,532,827</u>	<u>31,537,089</u>	<u>34,069,916</u>
<b>Reconciliation of operating income(loss) to net cash provided (used in) operating activities:</b>			
Operating income (loss)	1,136,787	2,499,578	3,636,365
Adjustments to reconcile operating income(loss) to net cash provided by (used in) operating activities:			
Purchase of Capital Assets	17,945	—	17,945
Change in assets and liabilities:			
Receivables, net	11,414	—	11,414
Accounts and other payables	(602,018)	1,241,152	639,134
Accrued expenses	(85,921)	346,689	260,768
Net cash provided (used in) operating activities	<u>478,207</u>	<u>4,087,419</u>	<u>4,565,626</u>

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

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

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

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