

INTERIM FINANCIAL STATEMENTS
December 31, 2018



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds December 31, 2018

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
ASSETS						
Cash	46,359,384	867,018	50,194,592	142,160,720	51,396,999	290,978,713
Cash with Fiscal Agent	—	—	—	246,797	4,377,519	4,624,316
Receivables - Net of Allowances						
Taxes	21,784,755	—	3,321,754	—	—	25,106,509
Interest	60,418	94,554	10,174	366,170	209,069	740,385
Trade	1,693,220	191,520	—	2,477,668	513,022	4,875,430
Notes	1,900,000	60,181,430	—	—	2,728,115	64,809,545
Due from Other Government Agencies	201,765	1,614,049	—	4,592,922	3,654,655	10,063,391
Other	8,886,946	—	—	—	1,608,809	10,495,755
Prepaid Items	703,359	—	—	—	149,233	852,592
Due from Other Funds	—	—	—	6,267,564	108,476	6,376,040
Due from Component Unit	—	—	—	—	—	—
Inventory	3,765,774	—	—	—	71,386	3,837,160
Total Assets	85,355,621	62,948,571	53,526,520	156,111,841	64,817,283	422,759,836
LIABILITIES						
Accounts Payable	2,871,777	45,117	—	490,190	2,670,524	6,077,608
Due to Other Funds	5,810	—	—	1,681,981	4,000,000	5,687,791
Taxes Payable	1,451,786	—	—	—	16,891	1,468,677
Unearned Revenue	3,870,200	—	—	—	3,522,279	7,392,479
Due to Other Government Agencies	—	4,823	—	—	214,452	219,275
Total Liabilities	8,199,573	49,940	—	2,172,171	10,424,146	20,845,830
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues Low Income Housing	—	59,669,585	—	—	—	59,669,585
Unavailable Revenues Property Taxes	6,131,551	—	3,081,502	—	—	9,213,053
Total Deferred Inflows of Resources	6,131,551	59,669,585	3,081,502	—	—	68,882,638
FUND BALANCES:						
Nonspendable	4,469,133	—	—	—	220,619	4,689,752
Restricted	19,098,290	3,229,046	50,445,018	153,939,670	32,641,629	259,353,653
Committed	—	—	—	—	21,530,889	21,530,889
Unassigned	47,457,074	—	—	—	—	47,457,074
Total Fund Balances/(Deficits)	71,024,497	3,229,046	50,445,018	153,939,670	54,393,137	333,031,368
Total Liabilities, Deferred Inflows of Resources and Fund Balances	85,355,621	62,948,571	53,526,520	156,111,841	64,817,283	422,759,836

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

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	85,067,800	—	44,434,266	—	1,611,766	131,113,832
Penalties and Interest-Delinquent taxes	285,000	—	147,424	—	74	432,498
Sales Taxes	29,897,186	—	—	—	—	29,897,186
Hotel Occupancy Tax	—	—	—	474,454	1,233,466	1,707,920
Rental Vehicle Tax	—	—	—	—	460,164	460,164
Franchise Fees	17,416,083	—	—	—	643,560	18,059,643
Charges for Services	9,103,577	999,347	—	152,256	6,454,015	16,709,195
Fines and Forfeitures	2,825,235	—	—	—	596,143	3,421,378
Licenses and Permits	4,102,000	—	—	—	322,344	4,424,344
Ticket Sales	—	—	—	—	18,659	18,659
Intergovernmental Revenues	—	1,531,817	—	281,828	4,606,108	6,419,753
Interest Earnings	112,922	45	95,397	517,601	70,714	796,679
Rents and Other	474,286	74,096	—	76,265	1,074,677	1,699,324
Total Revenues	149,284,089	2,605,305	44,677,087	1,502,404	17,091,690	215,160,575
EXPENDITURES						
Current:						
General Government	9,516,858	16,229	—	42,271	128,341	9,703,699
Public Safety	75,995,353	—	—	—	4,461,248	80,456,601
Public Works	10,735,676	—	—	6,656,029	1,649,302	19,041,007
Public Health	1,736,130	—	—	—	4,132,014	5,868,144
Parks Department	7,871,796	326,221	—	83,348	300,501	8,581,866
Library	2,660,174	—	—	—	255,824	2,915,998
Non Departmental	8,759,372	—	—	4,118	2,356,327	11,119,817
Culture and Recreation	2,266,137	—	—	804,425	2,395,881	5,466,443
Economic Development	2,872,094	—	—	—	2,226,373	5,098,467
Animal Services	—	—	—	—	2,537,026	2,537,026
Community and Human Development	260,440	2,049,135	—	—	54,772	2,364,347
Debt Service:						
Principal	—	—	4,012,827	—	—	4,012,827
Interest Expense	—	—	332,267	—	—	332,267
Fiscal Fees	—	—	7,100	—	9,495	16,595
Capital Outlay	190,034	688,670	—	18,977,238	625,443	20,481,385
Total Expenditures	122,864,064	3,080,255	4,352,194	26,567,429	21,132,547	177,996,489
Excess(Deficiency) of revenues over(under) expenditures	26,420,025	(474,950)	40,324,893	(25,065,025)	(4,040,857)	37,164,086
OTHER FINANCING SOURCES(USES):						
Transfers In	5,870,058	—	4,345,094	—	4,082,101	14,297,253
Transfers Out	(7,716,806)	—	—	—	(3,205,059)	(10,921,865)
Proceeds from Sale of Capital Assets	71,624	—	—	7,688	—	79,312
Total Other Financing Sources (Uses)	(1,775,124)	—	4,345,094	7,688	877,042	3,454,700
Net Change in Fund Balances	24,644,901	(474,950)	44,669,987	(25,057,337)	(3,163,815)	40,618,786
Fund Balances - Beginning of Year	46,379,596	3,703,996	5,775,031	178,997,007	57,556,952	292,412,582
Fund Balances/(Deficit) - End of Year	71,024,497	3,229,046	50,445,018	153,939,670	54,393,137	333,031,368

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

December 31, 2018

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current assets:							
Cash	70,914,943	45,888,229	(23,500,266)	6,716,486	1,784,408	101,803,800	33,423,315
Receivables - Net of Allowances:							
Taxes	—	—	7,160,337	—	—	7,160,337	—
Interest	29,182	83,794	—	10,268	1,682	124,926	51,829
Trade	819,464	2,619,535	454,280	37,626	134,761	4,065,666	7,006
Due from Other Government Agencies	6,828,221	138,450	3,149,152	—	—	10,115,823	—
Prepaid Items	321,456	—	344,308	—	—	665,764	—
Due From Other Funds	—	—	1,681,981	—	—	1,681,981	—
Inventory	1,675,039	—	4,583,028	—	—	6,258,067	1,096,575
Total current assets	80,588,305	48,730,008	(6,127,180)	6,764,380	1,920,851	131,876,364	34,578,725
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	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	—
Total noncurrent assets	281,790,439	49,022,262	192,120,453	16,619,228	61,932	539,614,314	345,807
TOTAL ASSETS	362,378,744	97,752,270	185,993,273	23,383,608	1,982,783	671,490,678	34,924,532
DEFERRED OUTFLOWS OF RESOURCES							
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	1,828,211	63,349	—	2,743,813	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
Total Deferred Outflows of Resources	3,221,457	4,790,960	9,475,343	610,750	—	18,098,510	1,391,441
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	365,600,201	102,543,230	195,468,616	23,994,358	1,982,783	689,589,188	36,315,973

CITY OF EL PASO, TEXAS
Statement of Net Position
Proprietary Funds
December 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	2,860,050	158,749	2,205,392	794	84	5,225,069	1,387,569
Bonds, Notes, and Capital Leases - Due within one year	1,927,008	1,580,287	1,857,517	1,265,515	—	6,630,327	—
Due to Other Funds	539,101	969,719	698,319	168,901	—	2,376,040	—
Taxes Payable	59,803	135,405	—	9,714	—	204,922	—
Interest Payable on Bonds and Notes	105,023	34,742	105,211	7,386	—	252,362	—
Unearned Revenue	1,004,782	—	40,499	10,000	—	1,055,281	—
Compensated Absences - Due within one year	1,949,143	810,341	1,283,692	165,358	87,977	4,296,511	—
Total current liabilities	8,444,910	3,689,243	6,190,630	1,627,668	88,061	20,040,512	1,387,569
Non-current liabilities:							
Bond Obligations	36,448,192	16,694,173	51,926,962	2,394,482	—	107,463,809	—
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	69,898,214	66,493,607	97,690,258	6,363,783	24,814	240,470,676	26,016,460
Total Liabilities	78,343,124	70,182,850	103,880,888	7,991,451	112,875	260,511,188	27,404,029
DEFERRED INFLOWS OF RESOURCES							
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	793,086	1,189,350	2,147,785	147,357	—	4,277,578	344,011
NET POSITION (Deficit)							
Net investment in capital assets	229,326,002	31,005,945	138,682,192	13,004,496	61,932	412,080,567	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	41,866,823	165,085	(49,242,249)	2,851,054	1,807,976	(2,551,311)	8,222,126
Total Net Position	286,463,991	31,171,030	89,439,943	15,855,550	1,869,908	424,800,422	8,567,933
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	365,600,201	102,543,230	195,468,616	23,994,358	1,982,783	689,589,188	36,315,973

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending December 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	13,978,378	14,809,265	50,800	37,760	—	28,876,203	—
Charges of Tolls	—	—	—	7,993,818	—	7,993,818	—
Charges of Fares and Fees	208,278	—	3,020,516	—	—	3,228,794	—
Sales to Departments	—	17,005	—	—	—	17,005	5,496,317
Premium Contributions	—	—	—	—	—	—	20,762,560
Intergovernmental Revenues	—	—	—	—	1,494,239	1,494,239	—
Penalties and Interest-Delinquent taxes	—	—	—	—	168,027	168,027	—
General Revenues	1,032,051	93,843	10,748	450,375	174,676	1,761,693	243,336
Total Operating Revenues	15,218,707	14,920,113	3,082,064	8,481,953	1,836,942	43,539,779	26,502,213
OPERATING EXPENSES:							
Personnel Services	5,537,118	5,751,823	11,171,389	1,026,432	363,994	23,850,756	2,461,267
Contractual Services	2,300	—	—	632,526	—	634,826	—
Professional Services	48,918	37,339	26,299	24,517	126	137,199	286,677
Outside Contracts	2,304,933	478,743	5,104,818	260,456	188,982	8,337,932	508,225
Fuel and Lubricants	6,573	812,046	464,828	3,090	42	1,286,579	1,412,436
Materials and Supplies	526,555	2,075,513	1,079,198	19,422	107,569	3,808,257	952,745
Communications	784	47,845	10,120	—	—	58,749	—
Utilities	548,371	30,051	373,931	22,752	—	975,105	6,147
Operating Leases	7,204	10,398	249,317	56,709	56,204	379,832	4,089
Travel and Training	104,670	16,383	8,014	7,722	3,095	139,884	110
Benefits Provided	117	—	5,353	—	—	5,470	16,260,401
Maintenance and Repairs	136,580	96,145	119,159	57,919	—	409,803	454,426
Landfill and Transfer Station Utilization	—	3,133,332	—	—	—	3,133,332	—
Other Operating Expenses	1,349,611	1,063,527	1,546,724	4,263	90,531	4,054,656	4,211
Capital Outlay	3,777,367	1,766,249	1,284,319	34,735	—	6,862,670	—
Total Operating Expenses	14,351,101	15,319,394	21,443,469	2,150,543	810,543	54,075,050	22,350,734
Operating Income (Loss)	867,606	(399,281)	(18,361,405)	6,331,410	1,026,399	(10,535,271)	4,151,479
NONOPERATING REVENUES (EXPENSES):							
Interest Earnings	68,150	80,577	—	12,687	1,657	163,071	40,273
Bond Proceeds	46,349,221	—	—	—	—	46,349,221	—
Customer Facility Charge	953,303	—	—	—	—	953,303	—
Sales Tax	—	—	14,423,923	—	—	14,423,923	—
Total Non-Operating Revenues (Expenses)	47,370,674	80,577	14,423,923	12,687	1,657	61,889,518	40,273
Income (Loss) Before Capital Contributions and Transfers	48,238,280	(318,704)	(3,937,482)	6,344,097	1,028,056	51,354,247	4,191,752
Capital Contributions Received	206,073	139,463	6,967,761	—	—	7,313,297	—
Transfers Out	(6,804,762)	(1,471,096)	(1,610,809)	(5,065,575)	—	(14,952,242)	—
Transfers In	6,804,762	1,661,552	1,610,809	—	—	10,077,123	168,000
Change in net position	48,444,353	11,215	3,030,279	1,278,522	1,028,056	53,792,425	4,359,752
Net Position, Beginning of Year	238,019,638	31,159,815	86,409,664	14,577,028	841,852	371,007,997	4,208,181
Net Position, End of Year	286,463,991	31,171,030	89,439,943	15,855,550	1,869,908	424,800,422	8,567,933

CITY OF EL PASO, TEXAS
Statement of Cash Flows
Proprietary Funds
For the Period Ending December 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	17,925,282	18,981,668	3,157,488	8,606,691	1,704,073	50,375,202	26,509,137
Payments to Suppliers	(8,262,709)	(11,554,726)	(10,862,581)	(1,305,048)	(458,616)	(32,443,680)	(19,862,847)
Payments to Employees	(5,830,777)	(6,090,888)	(11,756,678)	(1,083,889)	(385,348)	(25,147,580)	(2,577,210)
Operating Expense to be Reimbursed by Grants	—	46,351	732,328	—	—	778,679	—
Net cash provided by (used for) operating activities	<u>3,831,796</u>	<u>1,382,405</u>	<u>(18,729,443)</u>	<u>6,217,754</u>	<u>860,109</u>	<u>(6,437,379)</u>	<u>4,069,080</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	(6,804,762)	(1,471,096)	(1,610,809)	(5,065,575)	—	(14,952,242)	—
Transfers from Other Funds	6,804,762	1,661,552	1,610,809	—	—	10,077,123	168,000
Advances to Other Funds	11,800,000	13,078,189	—	—	—	24,878,189	—
Advances from Other Funds	—	108,476	(24,878,189)	—	—	(24,769,713)	—
Sales Tax	—	—	14,423,923	—	—	14,423,923	—
Net Cash Provided by (used for) Non-capital Financing Activities	<u>11,800,000</u>	<u>13,377,121</u>	<u>(10,454,266)</u>	<u>(5,065,575)</u>	<u>—</u>	<u>9,657,280</u>	<u>168,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	953,303	—	—	—	—	953,303	—
Contributions from Federal Government	206,073	139,463	6,967,761	—	—	7,313,297	—
Purchases of Capital Assets	(2,280,666)	(1,766,250)	(1,284,318)	(34,734)	—	(5,365,968)	—
Proceeds from the Issue of Capital Debt	46,349,221	—	—	—	—	46,349,221	—
Net Cash Used for Capital and Related Financing Activities	<u>45,227,931</u>	<u>(1,626,787)</u>	<u>5,683,443</u>	<u>(34,734)</u>	<u>—</u>	<u>49,249,853</u>	<u>—</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Purchase of Investments	8,953,943	31,645,209	—	4,122,690	685,452	45,407,294	20,896,989
Interest	68,150	80,577	—	12,687	1,657	163,071	40,273
Net Cash Provided by (Used for) Investing Activities	<u>9,022,093</u>	<u>31,725,786</u>	<u>—</u>	<u>4,135,377</u>	<u>687,109</u>	<u>45,570,365</u>	<u>20,937,262</u>
Net decrease in cash	69,881,820	44,858,525	(23,500,266)	5,252,822	1,547,218	98,040,119	25,174,342
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>70,914,943</u>	<u>45,888,229</u>	<u>(23,500,266)</u>	<u>6,716,486</u>	<u>1,784,408</u>	<u>101,803,800</u>	<u>33,423,315</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	867,606	(399,281)	(18,361,405)	6,331,410	1,026,399	(10,535,271)	4,151,479
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Purchase of Capital Assets	3,777,367	1,766,249	1,284,319	34,735	—	6,862,670	—
Change in Assets and Liabilities:							
Receivables, Net Cash	3,961,120	4,099,894	530,531	123,009	(132,869)	8,581,685	6,924
Accounts and other payables	(3,248,945)	(3,745,373)	(1,596,375)	(213,946)	(12,059)	(8,816,698)	26,598
Accrued Expenses	(1,525,352)	(339,084)	(586,513)	(57,454)	(21,362)	(2,529,765)	(115,921)
Net Cash Provided by (Used for) Operating Activities	<u>3,831,796</u>	<u>1,382,405</u>	<u>(18,729,443)</u>	<u>6,217,754</u>	<u>860,109</u>	<u>(6,437,379)</u>	<u>4,069,080</u>

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

ASSETS	Pension Trust Funds	Agency Funds
Cash	52,083,513	175,053,559
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	75,503,978
Taxes	—	67,058,665
Prepaid Items	17,360	—
Capital Assets:		
Buildings, Improvements & Equipment, Net	5,420,890	145,469
Work in Progress	—	79,583,434
Total Assets	2,379,239,218	397,345,105
LIABILITIES		
Accounts Payable	84,306,101	424,868
Accrued Expenses	2,412,559	—
Accrued Drawdown	105,042	4,884,152
Prepaid Property Taxes	—	59,392
Bonds and Notes Payable	—	215,462,407
Due to Other Government Agencies	—	65,449,422
Unearned Revenue	—	42,260,438
Property Taxes Subject to Refund-Other Taxing Entities	—	2,078,451
Uncollected Property Taxes-Other Taxing Entities	—	66,725,975
Total liabilities	86,823,702	397,345,105
NET POSITION:		
Restricted for Pensions and Other Purposes	2,292,415,516	

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

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

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**



CITY OF EL PASO, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Budget and Actual
General Fund
For the Period Ending December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Property taxes	193,154,893	193,154,893	85,067,800	(108,087,093)	44.04%
Penalties and Interest-Delinquent taxes	—	—	285,000	285,000	—%
Sales taxes	93,763,721	93,763,721	29,897,186	(63,866,535)	31.89%
Franchise fees	52,661,354	52,661,354	17,416,083	(35,245,271)	33.07%
Licenses and permits	13,148,935	13,148,935	4,102,000	(9,046,935)	31.20%
Fines and forfeitures	7,541,245	7,541,245	2,825,235	(4,716,010)	37.46%
Charges for services	38,263,128	38,263,128	9,103,577	(29,159,551)	23.79%
Intergovernmental revenues	446,988	446,988	—	(446,988)	—%
County Participation	537,341	537,341	—	(537,341)	—%
Rents and other	2,241,265	2,241,265	474,286	(1,766,979)	21.16%
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	5,870,058	(20,768,872)	22.04%
Amounts available for appropriation from current year resources	428,597,800	428,597,800	155,225,771	(273,372,029)	36.22%
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,332,339	1,339,539	411,785	927,754	30.74%
City Manager	1,413,446	1,413,446	532,821	880,625	37.70%
Office of Management and Budget	954,855	954,855	291,611	663,244	30.54%
Internal Audit	800,714	800,714	230,792	569,922	28.82%
Public Information	349,589	349,589	107,119	242,470	30.64%
Municipal Clerk	4,961,055	4,961,055	1,523,304	3,437,751	30.71%
Financial Services	4,456,866	4,456,866	1,249,960	3,206,906	28.05%
Information Technology	12,106,792	12,106,792	4,960,238	7,146,554	40.97%
City Attorney	4,253,471	4,253,471	1,572,887	2,680,584	36.98%
Human Resources	2,172,469	2,172,469	642,316	1,530,153	29.57%
Public Safety and Community Services:					
Police Department	138,541,616	138,541,616	42,338,690	96,202,926	30.56%
Fire Department	114,380,588	114,380,588	34,317,867	80,062,721	30.00%
Municipal Court	898,427	898,427	249,739	648,688	27.80%
Public Health	6,600,903	6,600,903	1,736,130	4,864,773	26.30%
Library	9,674,141	9,674,141	2,660,174	7,013,967	27.50%
Parks Department	27,165,508	27,165,508	7,923,472	19,242,036	29.17%
Transportation and Public Works:					
Facilities Maintenance	22,248,347	22,304,455	6,000,440	16,304,015	26.90%
Engineering	6,104,745	6,104,745	1,760,519	4,344,226	28.84%
Street Department	21,449,034	21,392,926	4,441,251	16,951,675	20.76%
Development and Tourism:					
City Development:					
Business Center	6,723,684	6,715,504	2,109,141	4,606,363	31.41%
Building Permits Inspection-Commercial	1,133,443	1,141,623	370,553	771,070	32.46%
Economic Development Administration	1,963,563	1,963,563	392,400	1,571,163	19.98%
Community and human development	608,618	626,618	260,440	366,178	41.56%
Culture and recreation:					
Art Museum	1,130,762	1,130,762	330,951	799,811	29.27%
History Museum	654,476	654,476	196,605	457,871	30.04%
Archeology Museum	272,221	272,221	58,767	213,454	21.59%
Cultural Affairs	1,330,061	1,330,061	132,009	1,198,052	9.93%
Zoo	5,168,925	5,168,925	1,547,805	3,621,120	29.94%
Nondepartmental:					
Non Departmental	29,747,141	29,721,941	12,231,084	17,490,857	41.15%
Total charges to appropriations	428,597,800	428,597,800	130,580,870	298,016,930	30.47%
Increase in fund balance:	—	—	24,644,901	24,644,902	
Fund balance, Beginning	46,379,596	46,379,596	46,379,596	—	
Fund balance, Ending	46,379,596	46,379,596	71,024,497	24,644,902	

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

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	99,433,545	99,433,545	44,434,266	(54,999,279)
Penalties and Interest-Delinquent taxes	—	—	147,424	147,424
Parking meter revenue	1,204,750	1,204,750	—	(1,204,750)
Federal tax credit - Build America Bonds	1,951,818	1,951,818	—	(1,951,818)
Transfers from other funds	7,169,135	7,169,135	4,345,094	(2,824,041)
Interest	300,000	300,000	95,397	(204,603)
Amounts available for appropriation	110,059,248	110,059,248	49,022,181	(61,037,067)
Debt service:				
Principal	48,103,450	48,103,450	4,012,827	44,090,623
Interest	61,805,468	61,805,468	332,267	61,473,201
Fiscal fees	24,400	24,400	7,100	17,300
Transfers to other funds	125,930	125,930	—	125,930
Total charges to appropriations	110,059,248	110,059,248	4,352,194	105,707,054
Increase in fund balance	—	—	44,669,987	44,669,987
Fund balance, Beginning of year	—	—	5,775,031	—
Fund balance, End of year	—	—	50,445,018	50,445,018

City of El Paso, Texas
Combining Balance Sheet
Non-major Governmental Funds
December 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	(845,819)	(392,924)	332,132	(2,495,774)	11,554,233	(21,146)	9,966,900	33,299,397	51,396,999
Cash with Fiscal Agent	—	—	—	—	—	4,377,519	—	—	4,377,519
Receivables - Net of Allowances									
Interest	—	—	—	1,079	22,683	—	14,523	170,784	209,069
Trade	—	8,621	—	14,337	—	—	—	490,064	513,022
Notes	—	—	—	—	—	—	—	2,728,115	2,728,115
Due From Other Government Agencies	323,318	429,319	190	2,521,830	—	—	—	379,998	3,654,655
Other	—	—	—	—	—	1,321,646	158,000	129,163	1,608,809
Due from Other Funds	—	—	—	—	—	—	—	108,476	108,476
Prepaid items	—	—	—	—	—	149,233	—	—	149,233
Inventory	—	—	—	—	—	71,386	—	—	71,386
Total Assets	<u>(522,501)</u>	<u>45,016</u>	<u>332,322</u>	<u>41,472</u>	<u>11,576,916</u>	<u>5,898,638</u>	<u>10,139,423</u>	<u>37,305,997</u>	<u>64,817,283</u>
LIABILITIES									
Accounts Payable	202	4,586	6	101,462	7,709	1,420,893	158,999	976,667	2,670,524
Due to Other Funds	—	—	—	—	—	—	4,000,000	—	4,000,000
Taxes Payable	—	—	—	—	—	—	3,217	13,674	16,891
Unearned Revenue	147,097	288,009	335,818	99	—	2,746,398	—	4,858	3,522,279
Due To Other Government Agencies	—	53,564	—	160,888	—	—	—	—	214,452
Total Liabilities	<u>147,299</u>	<u>346,159</u>	<u>335,824</u>	<u>262,449</u>	<u>7,709</u>	<u>4,167,291</u>	<u>4,162,216</u>	<u>995,199</u>	<u>10,424,146</u>
FUND BALANCES:									
Nonspendable	—	—	—	—	—	220,619	—	—	220,619
Restricted	(669,800)	(301,143)	(3,502)	(220,977)	11,569,207	1,510,728	—	20,757,116	32,641,629
Committed	—	—	—	—	—	—	5,977,207	15,553,682	21,530,889
Total Fund Balances	<u>(669,800)</u>	<u>(301,143)</u>	<u>(3,502)</u>	<u>(220,977)</u>	<u>11,569,207</u>	<u>1,731,347</u>	<u>5,977,207</u>	<u>36,310,798</u>	<u>54,393,137</u>
Total Liabilities and Fund Balances	<u>(522,501)</u>	<u>45,016</u>	<u>332,322</u>	<u>41,472</u>	<u>11,576,916</u>	<u>5,898,638</u>	<u>10,139,423</u>	<u>37,305,997</u>	<u>64,817,283</u>

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ending December 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	—	—	—	—	—	—	—	1,611,766	1,611,766
Penalties & Interest-Delinquent Taxes	—	—	—	—	—	—	—	74	74
Hotel Occupancy Tax	—	—	—	—	—	—	—	1,233,466	1,233,466
Rental Vehicle Tax	—	—	—	—	—	—	—	460,164	460,164
Franchise Fees	—	—	—	—	—	—	449,090	194,470	643,560
Charges for Services	—	—	—	52,383	—	317,601	35,236	6,048,795	6,454,015
Fines and Forfeitures	—	—	—	—	—	—	—	596,143	596,143
Licenses and Permits	—	—	—	—	—	—	—	322,344	322,344
Ticket Sales	—	—	—	—	—	—	—	18,659	18,659
Intergovernmental Revenues	485,411	531,414	—	2,939,204	—	—	75,000	575,079	4,606,108
Interest Earnings	—	—	—	—	20,068	—	15,585	35,061	70,714
Rents and Other	—	—	—	71	—	574,293	—	500,313	1,074,677
Total revenues	485,411	531,414	—	2,991,658	20,068	891,894	574,911	11,596,334	17,091,690
EXPENDITURES									
General Government	—	14,232	—	—	—	—	—	114,109	128,341
Public Safety	1,408,048	883,502	—	—	192,682	—	—	1,977,016	4,461,248
Public Works	—	—	—	—	—	—	—	1,649,302	1,649,302
Public Health	—	—	—	3,567,888	564,126	—	—	—	4,132,014
Parks Department	—	—	—	—	—	—	—	300,501	300,501
Library	26,284	—	—	—	—	—	—	229,540	255,824
Non Departmental	—	—	—	—	—	—	—	2,356,327	2,356,327
Culture and Recreation	3,476	24,456	—	—	—	979,783	—	1,388,166	2,395,881
Economic Development	—	—	—	—	—	—	1,933,271	293,102	2,226,373
Animal Services	—	—	3,499	—	—	—	—	2,533,527	2,537,026
Community and Human Development	—	18,320	—	—	—	—	—	36,452	54,772
Debt Service:									
Fiscal Fees	—	—	—	—	—	—	—	9,495	9,495
Capital Outlay	54,427	—	—	268,845	—	—	—	302,171	625,443
Total expenditures	1,492,235	940,510	3,499	3,836,733	756,808	979,783	1,933,271	11,189,708	21,132,547
Excess (Deficiency) of revenues over (under) expenditures	(1,006,824)	(409,096)	(3,499)	(845,075)	(736,740)	(87,889)	(1,358,360)	406,626	(4,040,857)
OTHER FINANCING SOURCES(USES):									
Transfers In	—	—	—	—	—	—	1,982,676	2,099,425	4,082,101
Transfers Out	—	—	—	—	—	—	—	(3,205,059)	(3,205,059)
Total other financing sources (uses):	—	—	—	—	—	—	1,982,676	(1,105,634)	877,042
Net change in fund balances	(1,006,824)	(409,096)	(3,499)	(845,075)	(736,740)	(87,889)	624,316	(699,008)	(3,163,815)
Fund balances - beginning of year	337,024	107,953	(3)	624,098	12,305,947	1,819,236	5,352,891	37,009,806	57,556,953
Fund balances - end of year	(669,800)	(301,143)	(3,502)	(220,977)	11,569,207	1,731,347	5,977,207	36,310,798	54,393,137

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 December 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	—	—	—	—	—	—	—	—	—	—	—	—
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	4,101,594	4,101,594	485,411	3,616,183	2,983,554	2,983,554	531,414	2,452,140	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	4,101,594	4,101,594	485,411	3,616,183	2,983,554	2,983,554	531,414	2,452,140	—	—	—	—
Charges to appropriations (outflows):												
Personnel Services	3,433,307	3,433,307	1,216,372	(2,216,935)	1,595,156	1,595,156	620,314	(974,842)	—	—	—	—
Contractual Services	529,926	529,926	123,844	(406,082)	664,047	664,047	214,747	(449,300)	—	—	—	—
Materials and Supplies	43,736	43,736	41,148	(2,588)	158,118	158,118	73,380	(84,738)	—	—	3,499	3,499
Operating Expenditures	94,625	94,625	56,444	(38,181)	158,808	158,808	24,224	(134,584)	—	—	—	—
Non-Operating Expenditures	—	—	—	—	407,426	407,426	7,845	(399,581)	—	—	—	—
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	—	54,427	54,427	—	—	—	—	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	4,101,594	4,101,594	1,492,235	(2,609,359)	2,983,554	2,983,554	940,510	(2,043,044)	—	—	3,499	3,499
Increase (Decrease) in fund balance:	—	—	(1,006,824)	1,006,824	—	—	(409,096)	409,096	—	—	(3,499)	3,499
Fund balances - beginning of year	—	—	337,024	—	—	—	107,953	—	—	—	(3)	—
Fund balances - end of year	—	—	(669,800)	1,006,824	—	—	(301,143)	409,096	—	—	(3,502)	3,499

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 December 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	251,148	251,148	52,383	198,765	1,009,309	1,009,309	—	1,009,309	10,357,250	10,357,250	317,601	10,039,649
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	10,113,838	10,113,838	2,939,204	7,174,634	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	20,068	(20,068)	—	—	—	—
Rents and Other	—	—	71	(71)	—	—	—	—	1,250,000	1,250,000	574,293	675,707
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	10,364,986	10,364,986	2,991,658	7,373,328	1,009,309	1,009,309	20,068	989,241	11,607,250	11,607,250	891,894	10,715,356
Charges to appropriations (outflows):												
Personnel Services	7,266,791	7,266,791	2,313,200	4,953,591	136,201	136,201	439,980	(303,779)	6,232,761	6,232,761	439,233	5,793,528
Contractual Services	941,595	941,595	360,009	581,586	75,000	75,000	150,901	(75,901)	2,566,032	2,566,032	85,740	2,480,292
Materials and Supplies	487,447	487,447	565,270	(77,823)	372,000	372,000	74,609	297,391	1,219,507	1,219,507	340,584	878,923
Operating Expenditures	1,663,152	1,663,152	329,409	1,333,743	281,109	281,109	91,318	189,791	1,528,950	1,528,950	108,960	1,419,990
Non-Operating Expenditures	—	—	—	—	—	—	—	—	60,000	60,000	5,266	54,734
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	6,000	6,000	268,845	(262,845)	145,000	145,000	—	145,000	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	10,364,986	10,364,986	3,836,733	6,528,253	1,009,309	1,009,309	756,808	252,501	11,607,250	11,607,250	979,783	10,627,467
Increase (Decrease) in fund balance:	—	—	(845,075)	845,075	—	—	(736,740)	736,740	—	—	(87,889)	87,889
Fund balances - beginning of year	—	—	624,098	—	—	—	12,305,947	—	—	—	1,819,236	—
Fund balances - end of year	—	—	(220,977)	845,075	—	—	11,569,207	736,740	—	—	1,731,347	87,889

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 December 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	—	—	—	—	4,820,982	4,006,417	1,611,766	2,394,651	4,820,982	4,006,417	1,611,766	2,394,651
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	74	(74)	—	—	74	(74)
Hotel Occupancy Tax	—	—	—	—	10,850,000	13,814,868	1,233,466	12,581,402	10,850,000	13,814,868	1,233,466	12,581,402
Rental Vehicle Tax	—	—	—	—	3,550,000	—	460,164	(460,164)	3,550,000	—	460,164	(460,164)
Franchise Fees	9,680,549	9,680,549	449,090	9,231,459	720,000	720,000	194,470	525,530	10,400,549	10,400,549	643,560	9,756,989
Charges for Services	—	71,220	35,236	35,984	22,788,507	20,541,309	6,048,795	14,492,514	34,406,214	32,230,236	6,454,015	25,776,221
Fines and Forfeitures	—	—	—	—	1,572,781	1,359,746	596,143	763,603	1,572,781	1,359,746	596,143	763,603
Licenses and Permits	—	—	—	—	909,000	909,000	322,344	586,656	909,000	909,000	322,344	586,656
Ticket Sales	—	—	—	—	—	248,856	18,659	230,197	—	248,856	18,659	230,197
Intergovernmental Revenues	—	—	75,000	(75,000)	2,738,594	659,095	575,079	84,016	19,937,580	17,858,081	4,606,108	13,251,973
Interest	—	—	15,585	(15,585)	—	567	35,061	(34,494)	—	567	70,714	(70,147)
Rents and Other	—	—	—	—	1,383,949	503,134	500,313	2,821	2,633,949	1,753,134	1,074,677	678,457
Transfers In	7,230,921	7,230,921	1,982,676	5,248,245	13,529,674	14,226,860	2,099,425	12,127,435	20,760,595	21,457,781	4,082,101	17,375,680
Intrafund Transfers	—	3,780	—	3,780	4,644,780	4,645,961	—	4,645,961	4,644,780	4,649,741	—	4,649,741
Amounts available for appropriation from current year resources	16,911,470	16,986,470	2,557,587	14,428,883	67,508,267	61,635,811	13,695,759	47,940,052	114,486,430	108,688,975	21,173,791	87,515,184
Charges to appropriations (outflows):												
Personnel Services	—	—	—	—	14,676,358	12,779,467	4,098,287	8,681,180	33,340,575	31,443,684	9,127,386	22,316,298
Contractual Services	16,911,470	16,986,470	1,933,271	15,053,199	18,753,586	22,206,017	5,111,171	17,094,846	40,441,656	43,969,087	7,979,683	35,989,404
Materials and Supplies	—	—	—	—	3,751,226	3,582,146	1,051,438	2,530,708	6,032,034	5,862,954	2,149,928	3,713,026
Operating Expenditures	—	—	—	—	2,946,928	2,554,541	273,722	2,280,819	6,673,571	6,281,184	884,077	5,397,107
Non-Operating Expenditures	—	—	—	—	4,736,744	4,750,183	294,491	4,455,692	5,204,170	5,217,609	307,602	4,910,007
Intergovernmental Expenditures	—	—	—	—	—	225,600	58,428	167,172	—	225,600	58,428	167,172
Capital Outlay	—	—	—	—	8,580,955	1,704,853	302,171	1,402,682	8,731,955	1,855,853	625,443	1,230,410
Other Uses	—	—	—	—	14,062,469	13,833,004	3,205,059	10,627,945	14,062,469	13,833,004	3,205,059	10,627,945
Total charges to appropriations	16,911,470	16,986,470	1,933,271	15,053,199	67,508,267	61,635,812	14,394,767	47,241,045	114,486,430	108,688,975	24,337,606	84,351,369
Increase (Decrease) in fund balance:	—	—	624,316	(624,316)	—	—	(699,008)	699,008	—	—	(3,163,815)	3,163,815
Fund balances - beginning of year	—	—	5,352,891	—	—	—	37,009,806	—	—	—	57,556,953	—
Fund balances - end of year	—	—	5,977,207	(624,316)	—	—	36,310,798	699,008	—	—	54,393,137	3,163,815

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
December 31, 2018

	Supply and Support	Self Insurance	Total
ASSETS:			
Cash	2,140,612	31,282,703	33,423,315
Receivables - Net of Allowances			
Interest	3,628	48,201	51,829
Trade	4,547	2,459	7,006
Inventory	1,096,575	—	1,096,575
Capital Assets:			
Buildings, Improvements & Equipment, Net	345,807	—	345,807
Total Assets	3,591,169	31,333,363	34,924,532
DEFERRED OUTFLOWS OF RESOURCES			
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
Total Deferred Outflows of Resources	1,088,662	302,779	1,391,441
Total Assets & Deferred Outflows of Resources	4,679,831	31,636,142	36,315,973
LIABILITIES:			
Accounts Payable	106,177	1,281,392	1,387,569
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
Total Liabilities	7,199,299	20,204,730	27,404,029
DEFERRED INFLOWS OF RESOURCES			
Difference in Actual and Expected Pension Experience	266,519	77,492	344,011
Total Deferred Inflows of Resources	266,519	77,492	344,011
NET POSITION (DEFICIT):			
Net investment in capital assets	345,807	—	345,807
Unrestricted	(3,131,794)	11,353,920	8,222,126
Total Net Position (Deficit)	(2,785,987)	11,353,920	8,567,933
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	4,679,831	31,636,142	36,315,973

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

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	5,496,317	—	5,496,317
Premium Contributions	—	20,762,560	20,762,560
General Revenues	1,364	241,972	243,336
Total Operating Revenues	<u>5,497,681</u>	<u>21,004,532</u>	<u>26,502,213</u>
OPERATING EXPENSES:			
Personnel Services	1,677,133	784,134	2,461,267
Outside Contracts	10,010	498,215	508,225
Professional Services	—	286,677	286,677
Fuel and Lubricants	1,412,436	—	1,412,436
Materials and Supplies	908,090	44,655	952,745
Utilities	6,147	—	6,147
Operating Leases	2,547	1,542	4,089
Travel and Entertainment	110	—	110
Benefits Provided	150	16,260,251	16,260,401
Maintenance and Repairs	454,426	—	454,426
Other Operating Expenses	2,223	1,988	4,211
Depreciation	—	—	—
Total Operating Expenses	<u>4,473,272</u>	<u>17,877,462</u>	<u>22,350,734</u>
Operating Income (Loss)	<u>1,024,409</u>	<u>3,127,070</u>	<u>4,151,479</u>
NON-OPERATING REVENUES (EXPENSES):			
Interest Revenue	2,147	38,126	40,273
Total Non-operating Revenues	<u>2,147</u>	<u>38,126</u>	<u>40,273</u>
Income (Loss) before Transfers	1,026,556	3,165,196	4,191,752
Transfers in	—	168,000	168,000
Change in net position	<u>1,026,556</u>	<u>3,333,196</u>	<u>4,359,752</u>
Net Position (Deficit), Beginning of Year	<u>(3,812,543)</u>	<u>8,020,724</u>	<u>4,208,181</u>
Net Position (Deficit), End of Year	<u><u>(2,785,987)</u></u>	<u><u>11,353,920</u></u>	<u><u>8,567,933</u></u>

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

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	5,504,605	21,004,532	26,509,137
Payments to Suppliers	(3,673,495)	(16,189,352)	(19,862,847)
Payments to Employees	(1,763,063)	(814,147)	(2,577,210)
Net cash provided by (used in) operating activities	<u>68,047</u>	<u>4,001,033</u>	<u>4,069,080</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	168,000	168,000
Net cash provided by noncapital financing activities	<u>—</u>	<u>168,000</u>	<u>168,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	1,479,555	19,417,434	20,896,989
Interest	2,147	38,126	40,273
Net cash used in investing activities	<u>1,481,702</u>	<u>19,455,560</u>	<u>20,937,262</u>
Net Decrease in cash and cash equivalents	1,549,749	23,624,593	25,174,342
Cash Balance - beginning of year	590,863	7,658,110	8,248,973
Cash Balance - end of year	<u>2,140,612</u>	<u>31,282,703</u>	<u>33,423,315</u>
Reconciliation of operating income(loss) to net cash provided (used in) operating activities:			
Operating income (loss)	1,024,409	3,127,070	4,151,479
Adjustments to reconcile operating income(loss) to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Receivables, net	6,924	—	6,924
Accounts and other payables	(877,365)	903,963	26,598
Accrued expenses	(85,921)	(30,000)	(115,921)
Net cash provided (used in) operating activities	<u>68,047</u>	<u>4,001,033</u>	<u>4,069,080</u>

City of El Paso, Texas
Combining Statement of Fiduciary Net Position
Pension Trust Funds
December 31, 2018

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2016)		Total
		Firemen Division	Policemen Division	
Assets				
Cash and Cash Equivalents	7,433,888	18,107,830	26,541,795	52,083,513
Investments:				
Commingled funds	154,771,183	—	—	154,771,183
U.S. Government Securities	32,086,839	—	—	32,086,839
Absolute Return Investments	126,830,615	—	—	126,830,615
Corporate stocks	101,459,644	—	—	101,459,644
Bank Collective Investment Funds	180,019,198	—	—	180,019,198
Master Limited Partnerships	39,817,825	—	—	39,817,825
Private equities	62,394,830	41,464,752	60,386,006	164,245,588
Real estate investment funds	72,817,424	51,435,124	74,906,073	199,158,621
Fixed Income Securities	38,991,174	135,120,187	196,778,422	370,889,783
Domestic Equities	—	172,510,842	251,231,233	423,742,075
International Equities	—	185,735,384	270,490,417	456,225,801
Securities lending collateral	—	26,484,531	38,831,549	65,316,080
Receivables - Net of Allowances				
Commission Credits Receivable	105,042	—	—	105,042
Due from Brokers For Securities Sold	3,558,783	—	—	3,558,783
Employer Contributions	1,047,510	267,977	346,008	1,661,495
Employee Contributions	667,228	227,482	267,003	1,161,713
Accrued Interest and Dividends	664,340	—	—	664,340
Other Receivables	1,584	623	623	2,830
Prepaid Items	17,360	—	—	17,360
Capital Assets:				
Buildings, Improvements & Equipment, Net	3,111,020	1,154,935	1,154,935	5,420,890
TOTAL ASSETS	825,795,487	632,509,667	920,934,064	2,379,239,218
LIABILITIES				
Accounts Payable	4,777,992	30,112,068	49,416,041	84,306,101
Accrued Expenses	946,165	606,878	859,516	2,412,559
Restricted Assets	105,042	—	—	105,042
TOTAL LIABILITIES	5,829,199	30,718,946	50,275,557	86,823,702
NET POSITION:				
Restricted for Pensions	819,966,288	601,790,721	870,658,507	2,292,415,516

City of El Paso, Texas
Combining Statement of Changes in Fiduciary Net Position
Pension Trust Funds
For the Period Ending December 31, 2018

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2016)		Total
		Firemen Division	Policemen Division	
ADDITIONS:				
Contributions:				
Employer	25,651,488	11,796,406	15,261,366	52,709,260
Employee	15,540,713	9,600,215	11,703,802	36,844,730
Total contributions	41,192,201	21,396,621	26,965,168	89,553,990
Rental and Other Income	17,219	1,962,023	2,877,841	4,857,083
Investment income:				
Net increase in fair value	64,832,061	81,775,970	114,159,343	260,767,374
Interest	3,915,267	2,922,970	4,287,702	11,125,939
Dividends	3,186,719	7,742,313	11,357,289	22,286,321
Securities lending income	—	240,624	352,803	593,427
Investment adviser fees	(6,578,777)	(2,206,900)	(3,049,541)	(11,835,218)
Net investment income	65,355,270	90,474,977	127,107,596	282,937,843
Total additions	106,564,690	113,833,621	156,950,605	377,348,916
DEDUCTIONS				
Benefits paid to participants	58,224,939	35,888,776	52,169,866	146,283,581
Refunds of contributions	2,889,443	1,564,672	2,245,713	6,699,828
Administrative expenses	2,036,643	718,173	758,179	3,512,995
Depreciation and amortization expense	—	215,903	215,904	431,807
Total deductions	63,151,025	38,387,524	55,389,662	156,928,211
Change in net position	43,413,665	75,446,097	101,560,943	220,420,705
Net position - beginning of the year	776,552,623	526,344,624	769,097,564	2,071,994,811
Net position - end of the year	819,966,288	601,790,721	870,658,507	2,292,415,516