

INTERIM FINANCIAL STATEMENTS
January 31, 2019



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds January 31, 2019

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
ASSETS						
Cash	88,382,759	6,901	80,377,316	132,735,760	56,333,852	357,836,588
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	209,092	740,408
Trade	1,268,562	191,520	—	2,741,610	510,449	4,712,141
Notes	1,900,000	60,181,430	—	—	2,728,115	64,809,545
Due from Other Government Agencies	206,739	1,478,471	—	3,094,910	3,146,303	7,926,423
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
Inventory	3,765,774	—	—	—	71,386	3,837,160
Total Assets	126,959,312	61,952,876	83,709,244	145,452,811	69,243,234	487,317,477
LIABILITIES						
Accounts Payable	3,205,443	368,850	744	958,240	3,326,075	7,859,352
Due to Other Funds	6,013	—	—	1,681,981	4,000,000	5,687,994
Taxes Payable	719,482	—	—	—	8,647	728,129
Unearned Revenue	3,870,200	—	—	—	3,548,789	7,418,989
Due to Other Government Agencies	—	4,823	—	—	214,452	219,275
Total Liabilities	7,801,138	373,673	744	2,640,221	11,097,963	21,913,739
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues Low Income Housing	—	59,669,585	—	—	—	59,669,585
Unavailable Revenues Property Taxes	6,131,551	—	3,081,507	—	—	9,213,058
Total Deferred Inflows of Resources	6,131,551	59,669,585	3,081,507	—	—	68,882,643
FUND BALANCES:						
Nonspendable	4,469,133	—	—	—	220,619	4,689,752
Restricted	19,098,290	1,909,618	80,626,993	142,812,590	36,025,945	280,473,436
Committed	—	—	—	—	21,898,707	21,898,707
Unassigned	89,459,200	—	—	—	—	89,459,200
Total Fund Balances/(Deficits)	113,026,623	1,909,618	80,626,993	142,812,590	58,145,271	396,521,095
Total Liabilities, Deferred Inflows of Resources and Fund Balances	126,959,312	61,952,876	83,709,244	145,452,811	69,243,234	487,317,477

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending January 31, 2019

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	143,393,348	—	74,585,274	—	2,022,530	220,001,152
Penalties and Interest-Delinquent taxes	346,445	—	179,139	—	85	525,669
Sales Taxes	38,057,121	—	—	—	—	38,057,121
Hotel Occupancy Tax	—	—	—	1,148,075	2,983,680	4,131,755
Rental Vehicle Tax	—	—	—	—	1,411,654	1,411,654
Franchise Fees	19,553,169	—	—	—	643,560	20,196,729
Charges for Services	12,477,998	1,185,873	—	152,256	11,005,795	24,821,922
Fines and Forfeitures	3,500,697	—	—	—	722,263	4,222,960
Licenses and Permits	5,255,934	—	—	—	424,091	5,680,025
Ticket Sales	—	—	—	—	21,739	21,739
Intergovernmental Revenues	—	1,524,579	—	—	5,741,167	7,265,746
Interest Earnings	112,922	45	95,397	517,601	70,714	796,679
Rents and Other	1,218,412	91,856	—	121,104	1,301,090	2,732,462
Total Revenues	223,916,046	2,802,353	74,859,810	1,939,036	26,348,368	329,865,613
EXPENDITURES						
Current:						
General Government	11,590,595	20,886	—	49,494	181,757	11,842,732
Public Safety	96,528,091	—	—	—	5,369,686	101,897,777
Public Works	14,264,641	—	—	8,394,741	2,259,423	24,918,805
Public Health	2,173,202	—	—	—	5,119,580	7,292,782
Parks Department	9,587,297	331,920	—	89,543	510,211	10,518,971
Library	3,322,709	—	—	—	402,177	3,724,886
Non Departmental	10,772,153	—	—	4,118	2,838,643	13,614,914
Culture and Recreation	2,835,241	—	—	1,310,827	2,701,734	6,847,802
Municipal Clerk	488,618	—	—	—	—	488,618
Economic Development	3,546,181	—	—	—	3,324,773	6,870,954
Animal Services	—	—	—	—	3,243,934	3,243,934
Community and Human Development	258,265	2,923,889	—	—	77,805	3,259,959
Debt Service:						
Principal	—	—	4,012,827	—	—	4,012,827
Interest Expense	—	—	332,267	—	—	332,267
Fiscal Fees	—	—	7,850	—	9,495	17,345
Capital Outlay	262,534	1,320,020	—	28,282,232	825,824	30,690,610
Total Expenditures	155,629,527	4,596,715	4,352,944	38,130,955	26,865,042	229,575,183
Excess(Deficiency) of revenues over(under) expenditures	68,286,519	(1,794,362)	70,506,866	(36,191,919)	(516,674)	100,290,430
OTHER FINANCING SOURCES(USES):						
Transfers In	6,857,495	—	4,345,094	156,647	5,111,277	16,470,513
Transfers Out	(8,568,383)	—	—	(156,647)	(4,006,323)	(12,731,353)
Proceeds from Sale of Capital Assets	71,624	—	—	7,688	—	79,312
Total Other Financing Sources (Uses)	(1,639,264)	—	4,345,094	7,688	1,104,954	3,818,472
Net Change in Fund Balances	66,647,255	(1,794,362)	74,851,960	(36,184,231)	588,280	104,108,902
Fund Balances - Beginning	46,379,368	3,703,980	5,775,033	178,996,821	57,556,991	292,412,193
Fund Balances/(Deficit) - Ending	113,026,623	1,909,618	80,626,993	142,812,590	58,145,271	396,521,095

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

January 31, 2019

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current assets:							
Cash	65,156,672	47,566,073	(24,456,801)	7,396,012	1,867,340	97,529,296	31,388,570
Receivables - Net of Allowances:							
Taxes	—	—	7,160,337	—	—	7,160,337	—
Interest	45,303	83,794	—	10,268	1,682	141,047	51,829
Trade	945,826	2,425,136	462,733	37,626	—	3,871,321	5,093
Due from Other Government Agencies	948,895	93,952	3,004,882	—	—	4,047,729	—
Prepaid Items	321,456	—	456,955	—	—	778,411	—
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	69,093,191	50,168,955	(7,106,885)	7,443,906	1,869,022	121,468,189	32,542,067
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	350,883,630	99,191,217	185,013,568	24,063,134	1,930,954	661,082,503	32,887,874
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	354,105,087	103,982,177	194,488,911	24,673,884	1,930,954	679,181,013	34,279,315

CITY OF EL PASO, TEXAS
Statement of Net Position
Proprietary Funds
January 31, 2019

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current liabilities:							
Accounts Payable	831,247	200,499	2,062,799	215,902	12,110	3,322,557	1,575,378
Accrued Payroll	—	—	—	—	—	—	164,850
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	5,819	137,068	—	8,572	—	151,459	—
Interest Payable on Bonds and Notes	105,023	34,742	105,211	7,386	—	252,362	—
Unearned Revenue	995,798	—	40,499	10,000	—	1,046,297	—
Compensated Absences - Due within one year	1,949,143	810,341	1,283,692	165,358	87,977	4,296,511	—
Total current liabilities	6,353,139	3,732,656	6,048,037	1,841,633	100,087	18,075,552	1,740,228
Non-current liabilities:							
Bond Obligations	82,797,413	16,694,173	51,926,962	2,394,483	—	153,813,031	—
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	116,247,435	66,493,607	97,690,258	6,363,784	24,814	286,819,898	26,016,460
Total Liabilities	122,600,574	70,226,263	103,738,295	8,205,417	124,901	304,895,450	27,756,688
DEFERRED INFLOWS OF RESOURCES							
Difference in Actual and Expected Pension Experience	793,086	1,189,350	2,147,785	147,358	—	4,277,579	344,011
Total Deferred Inflows of Resources	793,086	1,189,350	2,147,785	147,358	—	4,277,579	344,011
NET POSITION (Deficit)							
Net investment in capital assets	182,976,781	31,005,945	138,682,192	13,004,496	61,932	365,731,346	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	32,463,480	1,560,619	(50,079,361)	3,316,613	1,744,121	(10,994,528)	5,832,809
Total Net Position	230,711,427	32,566,564	88,602,831	16,321,109	1,806,053	370,007,984	6,178,616
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	354,105,087	103,982,177	194,488,911	24,673,884	1,930,954	679,181,013	34,279,315

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending January 31, 2019

	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	17,931,205	19,667,763	63,993	37,760	—	37,700,721	—
Charges of Tolls	—	—	—	9,897,637	—	9,897,637	—
Charges of Fares and Fees	226,960	—	3,845,363	—	—	4,072,323	—
Sales to Departments	—	17,864	—	—	—	17,864	6,844,004
Premium Contributions	—	—	—	—	—	—	25,870,176
Intergovernmental Revenues	—	—	—	—	1,520,111	1,520,111	—
Penalties and Interest-Delinquent taxes	—	—	—	—	212,018	212,018	—
General Revenues	1,163,604	117,972	11,748	565,840	174,676	2,033,840	321,803
Total Operating Revenues	19,321,769	19,803,599	3,921,104	10,501,237	1,906,805	55,454,514	33,035,983
OPERATING EXPENSES:							
Personnel Services	6,928,283	7,179,081	13,910,961	1,300,365	458,194	29,776,884	3,100,526
Contractual Services	2,300	—	—	799,029	—	801,329	—
Professional Services	145,341	52,906	85,614	31,993	228	316,082	373,551
Outside Contracts	3,306,866	724,653	6,266,226	396,421	192,451	10,886,617	724,465
Fuel and Lubricants	7,612	1,061,284	599,453	3,550	42	1,671,941	1,708,258
Materials and Supplies	677,263	2,554,571	1,618,419	27,083	109,415	4,986,751	1,387,420
Communications	8,144	60,581	23,162	—	940	92,827	—
Utilities	755,106	36,987	478,108	29,452	—	1,299,653	9,431
Operating Leases	11,078	13,687	299,645	142,404	68,015	534,829	6,188
Travel and Training	116,377	18,512	8,014	7,722	3,095	153,720	343
Benefits Provided	617	—	14,519	—	—	15,136	23,361,329
Maintenance and Repairs	192,957	103,996	138,624	77,104	—	512,681	614,890
Landfill and Transfer Station Utilization	—	3,916,665	—	—	—	3,916,665	—
Other Operating Expenses	1,528,768	1,376,553	1,748,256	6,112	111,873	4,771,562	11,497
Capital Outlay	8,583,228	1,766,621	1,650,860	96,719	—	12,097,428	17,945
Total Operating Expenses	22,263,940	18,866,097	26,841,861	2,917,954	944,253	71,834,105	31,315,843
Operating Income (Loss)	(2,942,171)	937,502	(22,920,757)	7,583,283	962,552	(16,379,591)	1,720,140
NONOPERATING REVENUES (EXPENSES):							
Interest Earnings	84,271	80,577	—	12,687	1,657	179,192	40,273
Customer Facility Charge	1,222,989	—	—	—	—	1,222,989	—
Sales Tax	—	—	18,146,171	—	—	18,146,171	—
Total Non-Operating Revenues (Expenses)	1,307,260	80,577	18,146,171	12,687	1,657	19,548,352	40,273
Income (Loss) Before Capital Contributions and Transfers	(1,634,911)	1,018,079	(4,774,586)	7,595,970	964,209	3,168,761	1,760,413
Capital Contributions Received	(5,673,253)	150,619	6,967,761	—	—	1,445,127	—
Transfers Out	(11,669,074)	(1,838,870)	(1,610,809)	(5,914,392)	—	(21,033,145)	—
Transfers In	11,669,074	2,076,940	1,610,809	62,500	—	15,419,323	210,000
Change in net position	(7,308,164)	1,406,768	2,193,175	1,744,078	964,209	(999,934)	1,970,413
Net Position, Beginning	238,019,591	31,159,796	86,409,656	14,577,031	841,844	371,007,918	4,208,203
Net Position, Ending	230,711,427	32,566,564	88,602,831	16,321,109	1,806,053	370,007,984	6,178,616

CITY OF EL PASO, TEXAS

Statement of Cash Flows

Proprietary Funds

For the Period Ending January 31, 2019

	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	21,839,014	24,061,216	3,988,075	10,624,833	1,908,697	62,421,835	33,044,820
Payments to Suppliers	(12,007,325)	(13,632,049)	(13,410,100)	(1,521,434)	(486,100)	(41,057,008)	(27,982,943)
Payments to Employees	(7,221,989)	(7,518,165)	(14,496,258)	(1,357,818)	(479,556)	(31,073,786)	(3,051,597)
Operating Expense to be Reimbursed by Grants	—	90,849	876,598	—	—	967,447	—
Net cash provided by (used for) operating activities	<u>2,609,700</u>	<u>3,001,851</u>	<u>(23,041,685)</u>	<u>7,745,581</u>	<u>943,041</u>	<u>(8,741,512)</u>	<u>2,010,280</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	(11,669,074)	(1,838,870)	(1,610,809)	(5,914,392)	—	(21,033,145)	—
Transfers from Other Funds	11,669,074	2,076,940	1,610,809	62,500	—	15,419,323	210,000
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	—	—	18,146,171	—	—	18,146,171	—
Net Cash Provided by (used for) Non-capital Financing Activities	<u>11,800,000</u>	<u>13,424,735</u>	<u>(6,732,018)</u>	<u>(5,851,892)</u>	<u>—</u>	<u>12,640,825</u>	<u>210,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	1,222,989	—	—	—	—	1,222,989	—
Contributions from Federal Government	(5,673,253)	150,619	6,967,761	—	—	1,445,127	—
Purchases of Capital Assets	(1,207,201)	(1,766,622)	(1,650,859)	(96,718)	—	(4,721,400)	(17,944)
Principal Paid on Capital Debt	46,349,221	—	—	—	—	46,349,221	—
Net Cash Used for Capital and Related Financing Activities	<u>40,691,756</u>	<u>(1,616,003)</u>	<u>5,316,902</u>	<u>(96,718)</u>	<u>—</u>	<u>44,295,937</u>	<u>(17,944)</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Purchase of Investments	8,953,943	31,645,209	—	4,122,690	685,452	45,407,294	20,896,988
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>20,937,261</u>
Net decrease in cash	64,123,549	46,536,369	(24,456,801)	5,932,348	1,630,150	93,765,615	23,139,597
Cash - beginning	1,033,123	1,029,704	—	1,463,664	237,190	3,763,681	8,248,973
Cash - ending	<u>65,156,672</u>	<u>47,566,073</u>	<u>(24,456,801)</u>	<u>7,396,012</u>	<u>1,867,340</u>	<u>97,529,296</u>	<u>31,388,570</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	(2,942,171)	937,502	(22,920,757)	7,583,283	962,552	(16,379,591)	1,720,140
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Purchase of Capital Assets	8,583,228	1,766,621	1,650,860	96,720	—	12,097,429	17,945
Change in Assets and Liabilities:							
Receivables, Net Cash	3,834,758	4,338,791	553,701	123,009	1,892	8,852,151	8,837
Accounts and other payables	(5,331,779)	(3,701,979)	(1,738,976)	23	(41)	(10,772,752)	214,429
Accrued Expenses	(1,534,336)	(339,084)	(586,513)	(57,454)	(21,362)	(2,538,749)	48,929
Net Cash Provided by (Used for) Operating Activities	<u>2,609,700</u>	<u>3,001,851</u>	<u>(23,041,685)</u>	<u>7,745,581</u>	<u>943,041</u>	<u>(8,741,512)</u>	<u>2,010,280</u>

CITY OF EL PASO, TEXAS
Statement of Fiduciary Net Position
January 31, 2019

ASSETS	Pension Trust Funds	Agency Funds
Cash	52,083,513	87,810,332
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	—
Total Assets	2,379,239,218	154,874,588
LIABILITIES		
Accounts Payable	84,306,101	436,497
Accrued Expenses	2,412,559	—
Accrued Drawdown	105,042	—
Prepaid Property Taxes	—	185,031
Due to Other Government Agencies	—	84,411,079
Unearned Revenue	—	911
Property Taxes Subject to Refund-Other Taxing Entities	—	3,115,095
Uncollected Property Taxes-Other Taxing Entities	—	66,725,975
Total liabilities	86,823,702	154,874,588
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 January 31, 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	2,071,994,811
Net position - Ending	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 January 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Property taxes	193,154,893	193,154,893	143,393,348	(49,761,545)	74.24%
Penalties and Interest-Delinquent taxes	—	—	346,445	346,445	—%
Sales taxes	93,763,721	93,763,721	38,057,121	(55,706,600)	40.59%
Franchise fees	52,661,354	52,661,354	19,553,169	(33,108,185)	37.13%
Licenses and permits	13,148,935	13,148,935	5,255,934	(7,893,001)	39.97%
Fines and forfeitures	7,541,245	7,541,245	3,500,697	(4,040,548)	46.42%
Charges for services	38,263,128	38,263,128	12,477,998	(25,785,130)	32.61%
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	1,218,412	(1,022,853)	54.36%
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	6,857,495	(19,781,435)	25.74%
Amounts available for appropriation from current year resources	428,597,800	428,597,800	230,845,165	(197,752,635)	53.86%
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,332,339	1,339,539	510,213	829,326	38.09%
City Manager	1,413,446	1,413,446	688,770	724,676	48.73%
Office of Management and Budget	954,855	954,855	362,355	592,500	37.95%
Internal Audit	800,714	800,714	284,723	515,991	35.56%
Public Information	349,589	349,589	134,370	215,219	38.44%
Municipal Clerk	4,961,055	4,961,055	1,922,391	3,038,664	38.75%
Financial Services	4,456,866	4,456,866	1,597,727	2,859,139	35.85%
Information Technology	12,106,792	12,106,792	5,694,640	6,412,152	47.04%
City Attorney	4,253,471	4,253,471	2,006,249	2,247,222	47.17%
Human Resources	2,172,469	2,172,469	821,564	1,350,905	37.82%
Public Safety and Community Services:					
Police Department	138,541,616	138,541,616	53,275,086	85,266,530	38.45%
Fire Department	114,380,588	114,380,588	43,940,459	70,440,129	38.42%
Municipal Court	898,427	898,427	311,925	586,502	34.72%
Public Health	6,600,903	6,600,903	2,173,202	4,427,701	32.92%
Library	9,674,141	9,674,141	3,322,709	6,351,432	34.35%
Parks Department	27,165,508	27,165,508	9,638,973	17,526,535	35.48%
Transportation and Public Works:					
Facilities Maintenance	22,248,347	22,444,455	7,972,116	14,472,339	35.52%
Engineering	6,104,745	6,104,745	2,220,015	3,884,730	36.37%
Street Department	21,449,034	21,252,926	5,585,294	15,667,632	26.28%
Development and Tourism:					
City Development:					
Business Center	6,723,684	6,715,504	2,574,029	4,141,475	38.33%
Building Permits Inspection-Commercial	1,133,443	1,141,623	463,524	678,099	40.60%
Economic Development Administration	1,963,563	1,963,563	508,628	1,454,935	25.90%
Community and human development	608,618	626,618	258,265	368,353	41.22%
Culture and recreation:					
Art Museum	1,130,762	1,130,762	397,348	733,414	35.14%
History Museum	654,476	654,476	238,161	416,315	36.39%
Archeology Museum	272,221	272,221	78,670	193,551	28.90%
Cultural Affairs	1,330,061	1,330,061	190,599	1,139,462	14.33%
Zoo	5,168,925	5,168,925	1,930,463	3,238,462	37.35%
Nondepartmental:					
Non Departmental	29,747,141	29,721,941	15,095,442	14,626,499	50.79%
Total charges to appropriations	428,597,800	428,597,800	164,197,910	264,399,890	38.31%
Increase in fund balance:	—	—	66,647,255	66,647,256	
Fund balance, Beginning	46,379,368	46,379,368	46,379,368	—	
Fund balance, Ending	46,379,368	46,379,368	113,026,623	66,647,256	

City of El Paso, Texas
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Debt Service Funds
For the Period Ending January 31, 2019

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	99,433,545	99,433,545	74,585,274	(24,848,271)
Penalties and Interest-Delinquent taxes	—	—	179,139	179,139
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	79,204,904	(30,854,344)
Charges to appropriations (outflows):				
Non Departmental	—	—	—	—
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	7,850	16,550
Transfers to other funds	125,930	125,930	—	125,930
Total charges to appropriations	110,059,248	110,059,248	4,352,944	105,706,304
Increase in fund balance	—	—	74,851,960	74,851,960
Fund balance, Beginning	—	—	5,775,033	—
Fund balance, Ending	—	—	80,626,993	80,626,993

City of El Paso, Texas
Combining Balance Sheet
Non-major Governmental Funds
January 31, 2019

	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	(693,584)	(313,289)	305,887	(2,627,954)	14,087,476	(21,146)	9,575,590	36,020,872	56,333,852
Cash with Fiscal Agent	—	—	—	—	—	4,377,519	—	—	4,377,519
Receivables - Net of Allowances									
Interest	—	—	—	1,079	22,706	—	14,523	170,784	209,092
Trade	—	5,731	—	14,337	—	—	—	490,381	510,449
Notes	—	—	—	—	—	—	—	2,728,115	2,728,115
Due From Other Government Agencies	219,240	314,913	190	2,352,564	—	—	—	259,396	3,146,303
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>(474,344)</u>	<u>7,355</u>	<u>306,077</u>	<u>(259,974)</u>	<u>14,110,182</u>	<u>5,898,638</u>	<u>9,748,113</u>	<u>39,907,187</u>	<u>69,243,234</u>
LIABILITIES									
Accounts Payable	—	—	—	95,539	8,356	1,420,893	179,304	1,621,983	3,326,075
Due to Other Funds	—	—	—	—	—	—	4,000,000	—	4,000,000
Taxes Payable	—	—	—	—	—	—	3,845	4,802	8,647
Unearned Revenue	33,566	276,308	335,821	13,994	—	2,746,398	75,000	67,702	3,548,789
Due To Other Government Agencies	—	53,564	—	160,888	—	—	—	—	214,452
Total Liabilities	<u>33,566</u>	<u>329,872</u>	<u>335,821</u>	<u>270,421</u>	<u>8,356</u>	<u>4,167,291</u>	<u>4,258,149</u>	<u>1,694,487</u>	<u>11,097,963</u>
FUND BALANCES:									
Nonspendable	—	—	—	—	—	220,619	—	—	220,619
Restricted	(507,910)	(322,517)	(29,744)	(530,395)	14,101,826	1,510,728	—	21,803,957	36,025,945
Committed	—	—	—	—	—	—	5,489,964	16,408,743	21,898,707
Total Fund Balances	<u>(507,910)</u>	<u>(322,517)</u>	<u>(29,744)</u>	<u>(530,395)</u>	<u>14,101,826</u>	<u>1,731,347</u>	<u>5,489,964</u>	<u>38,212,700</u>	<u>58,145,271</u>
Total Liabilities and Fund Balances	<u>(474,344)</u>	<u>7,355</u>	<u>306,077</u>	<u>(259,974)</u>	<u>14,110,182</u>	<u>5,898,638</u>	<u>9,748,113</u>	<u>39,907,187</u>	<u>69,243,234</u>

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ending January 31, 2019

	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	—	—	—	—	—	—	—	2,022,530	2,022,530
Penalties & Interest-Delinquent Taxes	—	—	—	—	—	—	—	85	85
Hotel Occupancy Tax	—	—	—	—	—	—	—	2,983,680	2,983,680
Rental Vehicle Tax	—	—	—	—	—	—	—	1,411,654	1,411,654
Franchise Fees	—	—	—	—	—	—	449,090	194,470	643,560
Charges for Services	—	—	—	68,950	2,736,646	317,601	42,846	7,839,752	11,005,795
Fines and Forfeitures	—	—	—	—	—	—	—	722,263	722,263
Licenses and Permits	—	—	—	—	—	—	—	424,091	424,091
Ticket Sales	—	—	—	—	—	—	—	21,739	21,739
Intergovernmental Revenues	933,425	762,328	—	3,408,297	—	—	—	637,117	5,741,167
Interest Earnings	—	—	—	—	20,068	—	15,585	35,061	70,714
Rents and Other	—	—	—	133	—	574,293	—	726,664	1,301,090
Total revenues	933,425	762,328	—	3,477,380	2,756,714	891,894	507,521	17,019,106	26,348,368
EXPENDITURES									
General Government	—	17,082	—	—	—	—	—	164,675	181,757
Public Safety	1,693,165	1,118,434	—	—	204,407	—	—	2,353,680	5,369,686
Public Works	—	—	—	—	—	—	—	2,259,423	2,259,423
Public Health	—	—	—	4,363,118	756,462	—	—	—	5,119,580
Parks Department	—	—	—	—	—	—	—	510,211	510,211
Library	27,298	—	—	—	—	—	—	374,879	402,177
Non Departmental	—	—	—	—	—	—	—	2,838,643	2,838,643
Culture and Recreation	3,476	24,504	—	—	—	979,783	—	1,693,971	2,701,734
Economic Development	—	—	—	—	—	—	2,850,292	474,481	3,324,773
Animal Services	—	—	29,744	—	—	—	—	3,214,190	3,243,934
Community and Human Development	—	32,766	—	—	—	—	—	45,039	77,805
Fiscal Fees	—	—	—	—	—	—	—	9,495	9,495
Capital Outlay	54,427	—	—	268,845	—	—	—	502,552	825,824
Total expenditures	1,778,366	1,192,786	29,744	4,631,963	960,869	979,783	2,850,292	14,441,239	26,865,042
Excess (Deficiency) of revenues over (under) expenditures	(844,941)	(430,458)	(29,744)	(1,154,583)	1,795,845	(87,889)	(2,342,771)	2,577,867	(516,674)
OTHER FINANCING SOURCES(USES):									
Transfers In	—	—	—	—	—	—	2,479,847	2,631,430	5,111,277
Transfers Out	—	—	—	—	—	—	—	(4,006,323)	(4,006,323)
Total other financing sources (uses):	—	—	—	—	—	—	2,479,847	(1,374,893)	1,104,954
Net change in fund balances	(844,941)	(430,458)	(29,744)	(1,154,583)	1,795,845	(87,889)	137,076	1,202,974	588,280
Fund balances - Beginning	337,031	107,941	—	624,188	12,305,981	1,819,236	5,352,888	37,009,726	57,556,992
Fund balances - Ending	(507,910)	(322,517)	(29,744)	(530,395)	14,101,826	1,731,347	5,489,964	38,212,700	58,145,271

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 January 31, 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	933,425	3,168,169	2,983,554	2,983,554	763,212	2,220,342	—	—	—	—
Interest	—	—	—	—	—	—	(884)	884	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	4,101,594	4,101,594	933,425	3,168,169	2,983,554	2,983,554	762,328	2,221,226	—	—	—	—
Charges to appropriations (outflows):												
Personnel Services	3,433,307	3,433,307	1,446,588	(1,986,719)	1,595,156	1,595,156	754,861	(840,295)	—	—	1,620	1,620
Contractual Services	529,926	529,926	173,803	(356,123)	664,047	664,047	309,155	(354,892)	—	—	—	—
Materials and Supplies	43,736	43,736	43,262	(474)	158,118	158,118	79,685	(78,433)	—	—	28,124	28,124
Operating Expenditures	94,625	94,625	60,286	(34,339)	158,808	158,808	29,491	(129,317)	—	—	—	—
Non-Operating Expenditures	—	—	—	—	407,426	407,426	19,594	(387,832)	—	—	—	—
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	—	54,427	54,427	—	—	—	—	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	4,101,594	4,101,594	1,778,366	(2,323,228)	2,983,554	2,983,554	1,192,786	(1,790,768)	—	—	29,744	29,744
Increase (Decrease) in fund balance:	—	—	(844,941)	844,941	—	—	(430,458)	430,458	—	—	(29,744)	29,744
Fund balances - Beginning	—	—	337,031	—	—	—	107,941	—	—	—	—	—
Fund balances - Ending	—	—	(507,910)	844,941	—	—	(322,517)	430,458	—	—	(29,744)	29,744

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 January 31, 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	68,950	182,198	1,009,309	1,009,309	2,736,646	(1,727,337)	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	3,408,297	6,705,541	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	20,068	(20,068)	—	—	—	—
Rents and Other	—	—	133	(133)	—	—	—	—	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	3,477,380	6,887,606	1,009,309	1,009,309	2,756,714	(1,747,405)	11,607,250	11,607,250	891,894	10,715,356
Charges to appropriations (outflows):												
Personnel Services	7,266,791	7,266,791	2,890,981	(4,375,810)	136,201	136,201	550,988	414,787	6,232,761	6,232,761	439,233	(5,793,528)
Contractual Services	941,595	941,595	431,566	(510,029)	75,000	75,000	204,162	129,162	2,566,032	2,566,032	85,740	(2,480,292)
Materials and Supplies	487,447	487,447	600,615	113,168	372,000	372,000	83,812	(288,188)	1,219,507	1,219,507	340,584	(878,923)
Operating Expenditures	1,663,152	1,663,152	439,956	(1,223,196)	281,109	281,109	121,907	(159,202)	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	4,631,963	(5,733,023)	1,009,309	1,009,309	960,869	(48,440)	11,607,250	11,607,250	979,783	(10,627,467)
Increase (Decrease) in fund balance:	—	—	(1,154,583)	1,154,583	—	—	1,795,845	(1,795,845)	—	—	(87,889)	87,889
Fund balances - Beginning	—	—	624,188	—	—	—	12,305,981	—	—	—	1,819,236	—
Fund balances - Ending	—	—	(530,395)	1,154,583	—	—	14,101,826	(1,795,845)	—	—	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 January 31, 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	2,022,530	1,983,887	4,820,982	4,012,427	2,022,530	1,989,897
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	85	(85)	—	—	85	(85)
Hotel Occupancy Tax	—	—	—	—	10,850,000	13,814,868	2,983,680	10,831,188	10,850,000	13,814,868	2,983,680	10,831,188
Rental Vehicle Tax	—	—	—	—	3,550,000	—	1,411,654	(1,411,654)	3,550,000	—	1,411,654	(1,411,654)
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	42,846	28,374	22,788,507	20,541,309	7,839,752	12,701,557	34,406,214	32,230,236	11,005,795	21,224,441
Fines and Forfeitures	—	—	—	—	1,572,781	1,359,746	722,263	637,483	1,572,781	1,359,746	722,263	637,483
Licenses and Permits	—	—	—	—	909,000	909,000	424,091	484,909	909,000	909,000	424,091	484,909
Ticket Sales	—	—	—	—	—	248,856	21,739	227,117	—	248,856	21,739	227,117
Intergovernmental Revenues	—	—	—	—	2,738,594	659,095	637,117	21,978	19,937,580	17,858,081	5,742,051	12,116,030
Interest	—	—	15,585	(15,585)	—	567	35,061	(34,494)	—	567	69,830	(69,263)
Rents and Other	—	—	—	—	1,383,949	503,134	726,664	(223,530)	2,633,949	1,753,134	1,301,090	452,044
Transfers In	7,230,921	7,230,921	2,479,847	4,751,074	13,529,674	14,226,860	2,631,430	11,595,430	20,760,595	21,457,781	5,111,277	16,346,504
Intrafund Transfers	—	3,780	—	3,780	4,644,780	4,265,961	—	4,265,961	4,644,780	4,269,741	—	4,269,741
Amounts available for appropriation from current year resources	16,917,480	16,992,480	2,987,368	14,005,112	67,502,257	61,255,811	19,650,536	41,605,275	114,486,430	108,314,985	31,459,645	76,855,340
Charges to appropriations (outflows):												
Personnel Services	—	—	—	—	14,676,358	12,779,467	5,183,620	(7,595,847)	33,340,575	31,443,684	11,267,891	(20,175,793)
Contractual Services	16,911,470	16,986,470	2,850,292	(14,136,17) ⁸	18,753,586	22,206,017	6,505,667	(15,700,350)	40,441,656	43,969,087	10,560,385	(33,408,702)
Materials and Supplies	—	—	—	—	3,751,226	3,582,146	1,445,388	(2,136,758)	6,032,034	5,862,954	2,621,470	(3,241,484)
Operating Expenditures	—	—	—	—	2,946,928	2,554,541	307,019	(2,247,522)	6,673,571	6,281,184	1,067,619	(5,213,565)
Non-Operating Expenditures	—	—	—	—	4,736,744	4,750,183	385,852	(4,364,331)	5,204,170	5,217,609	410,712	(4,806,897)
Intergovernmental Expenditures	—	—	—	—	203,600	225,600	111,141	(114,459)	203,600	225,600	111,141	(114,459)
Capital Outlay	—	—	—	—	8,580,955	1,704,853	502,552	(1,202,301)	8,731,955	1,855,853	825,824	(1,030,029)
Other Uses	6,010	6,010	—	(6,010)	13,852,859	13,453,004	4,006,323	(9,446,681)	13,858,869	13,459,014	4,006,323	(9,452,691)
Total charges to appropriations	16,917,480	16,992,480	2,850,292	(14,142,18) ⁸	67,502,257	61,255,812	18,447,562	(42,808,250)	114,486,430	108,314,985	30,871,365	(77,443,620)
Increase (Decrease) in fund balance:	—	—	137,076	(137,076)	—	—	1,202,974	(1,202,974)	—	—	588,280	(588,280)
Fund balances - Beginning	—	—	5,352,888	—	—	—	37,009,726	—	—	—	57,556,992	—
Fund balances - Ending	—	—	5,489,964	(137,076)	—	—	38,212,700	(1,202,974)	—	—	58,145,271	(588,280)

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
January 31, 2019

	Supply and Support	Self Insurance	Total
ASSETS:			
Cash	2,134,586	29,253,984	31,388,570
Receivables - Net of Allowances			
Interest	3,628	48,201	51,829
Trade	2,634	2,459	5,093
Inventory	1,096,575	—	1,096,575
Capital Assets:			
Buildings, Improvements & Equipment, Net	345,807	—	345,807
Total Assets	3,583,230	29,304,644	32,887,874
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	4,671,892	29,607,423	34,279,315
LIABILITIES:			
Accounts Payable	173,207	1,402,171	1,575,378
Accrued Payroll	—	164,850	164,850
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	7,266,329	20,490,359	27,756,688
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	(3,206,763)	9,039,572	5,832,809
Total Net Position (Deficit)	(2,860,956)	9,039,572	6,178,616
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	4,671,892	29,607,423	34,279,315

City of El Paso, Texas
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Period Ending January 31, 2019

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	6,844,004	—	6,844,004
Premium Contributions	—	25,870,176	25,870,176
General Revenues	1,364	320,439	321,803
Total Operating Revenues	6,845,368	26,190,615	33,035,983
OPERATING EXPENSES:			
Personnel Services	2,106,596	993,930	3,100,526
Outside Contracts	85,861	638,604	724,465
Professional Services	—	373,551	373,551
Fuel and Lubricants	1,708,258	—	1,708,258
Materials and Supplies	1,340,622	46,798	1,387,420
Utilities	9,431	—	9,431
Operating Leases	4,176	2,012	6,188
Travel and Entertainment	110	233	343
Benefits Provided	150	23,361,179	23,361,329
Maintenance and Repairs	614,890	—	614,890
Other Operating Expenses	7,898	3,599	11,497
Depreciation	17,945	—	17,945
Total Operating Expenses	5,895,937	25,419,906	31,315,843
Operating Income (Loss)	949,431	770,709	1,720,140
NON-OPERATING REVENUES (EXPENSES):			
Interest Revenue	2,147	38,126	40,273
Total Non-operating Revenues	2,147	38,126	40,273
Income (Loss)	951,578	808,835	1,760,413
Transfers in	—	210,000	210,000
Change in net position	951,578	1,018,835	1,970,413
Net Position (Deficit), Beginning	(3,812,534)	8,020,737	4,208,203
Net Position (Deficit), Ending	(2,860,956)	9,039,572	6,178,616

City of El Paso, Texas
Combining Statement of Cash Flows
Internal Service Funds
For the Period Ending January 31, 2019

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	6,854,205	26,190,615	33,044,820
Payments to Suppliers	(4,581,722)	(23,401,221)	(27,982,943)
Payments to Employees	(2,192,517)	(859,080)	(3,051,597)
Net cash provided by (used in) operating activities	<u>79,966</u>	<u>1,930,314</u>	<u>2,010,280</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	210,000	210,000
Net cash provided by noncapital financing activities	<u>—</u>	<u>210,000</u>	<u>210,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
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>
CASH FLOWS FROM INVESTING ACTIVITIES			
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	1,543,723	21,595,874	23,139,597
Cash Balance - beginning	590,863	7,658,110	8,248,973
Cash Balance - ending	<u>2,134,586</u>	<u>29,253,984</u>	<u>31,388,570</u>
Reconciliation of operating income(loss) to net cash provided (used in) operating activities:			
Operating income (loss)	949,431	770,709	1,720,140
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	8,837	—	8,837
Accounts and other payables	(810,326)	1,024,755	214,429
Accrued expenses	(85,921)	134,850	48,929
Net cash provided (used in) operating activities	<u>79,966</u>	<u>1,930,314</u>	<u>2,010,280</u>

City of El Paso, Texas
Combining Statement of Fiduciary Net Position
Pension Trust Funds
January 31, 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	
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:				
Land	—	—	—	—
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
Unearned Revenue - Commission Credits	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 January 31, 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	
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	<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
Securities lending fees	—	—	—	—
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
Total other income	<u>17,219</u>	<u>1,962,023</u>	<u>2,877,841</u>	<u>4,857,083</u>
Total additions	<u>106,564,690</u>	<u>113,833,621</u>	<u>156,950,605</u>	<u>377,348,916</u>
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	<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	<u>776,552,623</u>	<u>526,344,624</u>	<u>769,097,564</u>	<u>2,071,994,811</u>
Net position - ending	<u>819,966,288</u>	<u>601,790,721</u>	<u>870,658,507</u>	<u>2,292,415,516</u>