

INTERIM FINANCIAL STATEMENTS
September 30, 2018



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds September 30, 2018

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
ASSETS						
Cash	12,668,317	1,712,715	5,654,279	167,833,495	48,914,535	236,783,341
Cash with Fiscal Agent	—	—	—	246,797	3,579,606	3,826,403
Receivables - Net of Allowances						
Taxes	21,784,755	—	3,321,754	564,382	1,467,123	27,138,014
Interest	60,418	94,554	10,174	366,170	209,070	740,386
Trade	1,738,892	184,313	—	3,896,798	1,041,318	6,861,321
Notes	1,900,000	60,059,680	—	—	2,728,115	64,687,795
Due from Other Government Agencies	201,765	1,464,172	—	4,860,116	5,230,147	11,756,200
Other	7,112,582	—	—	—	2,979,915	10,092,497
Prepaid Items	—	—	—	—	144,707	144,707
Due from Other Funds	—	—	—	6,267,564	108,476	6,376,040
Due from Component Unit	3,506,164	—	—	—	—	3,506,164
Inventory	3,765,775	—	—	—	72,127	3,837,902
Total Assets	52,738,668	63,515,434	8,986,207	184,035,322	66,475,139	375,750,770
LIABILITIES						
Accounts Payable	3,810,932	111,147	—	5,167,797	3,278,186	12,368,062
Due to Other Funds	8,404	—	—	1,681,981	4,000,000	5,690,385
Taxes Payable	1,762,737	—	—	—	15,879	1,778,616
Unearned Revenue	3,870,200	—	—	—	2,859,905	6,730,105
Due to Other Government Agencies	—	4,823	—	—	214,452	219,275
Other Payable	262	—	—	—	—	262
Total Liabilities	9,452,535	115,970	—	6,849,778	10,368,422	26,786,705
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues Low Income Housing	—	59,664,085	—	—	—	59,664,085
Unavailable Revenues Property Taxes	6,131,551	—	3,081,503	—	—	9,213,054
Total Deferred Inflows of Resources	6,131,551	59,664,085	3,081,503	—	—	68,877,139
FUND BALANCES:						
Nonspendable	3,765,775	—	—	—	216,834	3,982,609
Restricted	19,098,290	3,735,379	5,904,704	177,185,544	36,722,090	242,646,007
Committed	—	—	—	—	19,167,793	19,167,793
Unassigned	14,290,517	—	—	—	—	14,290,517
Total Fund Balances/(Deficits)	37,154,582	3,735,379	5,904,704	177,185,544	56,106,717	280,086,926
Total Liabilities, Deferred Inflows of Resources and Fund Balances	52,738,668	63,515,434	8,986,207	184,035,322	66,475,139	375,750,770

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending September 30, 2018

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	17,456	—	7,295	—	—	24,751
Penalties and Interest-Delinquent taxes	53,825	—	28,481	—	—	82,306
Sales Taxes	7,362,087	—	—	—	—	7,362,087
Hotel Occupancy Tax	—	—	—	1,519	3,917	5,436
Franchise Fees	798,197	—	—	—	—	798,197
Charges for Services	1,022,729	444,411	—	—	473,896	1,941,036
Fines and Forfeitures	914,192	—	—	—	188,104	1,102,296
Licenses and Permits	1,037,659	—	—	—	100,545	1,138,204
Intergovernmental Revenues	—	—	—	—	186,518	186,518
Interest Earnings	112,922	45	95,397	517,601	69,831	795,796
Rents and Other	118,474	16,744	—	23,360	197,484	356,062
Total Revenues	11,437,541	461,200	131,173	542,480	1,220,295	13,792,689
EXPENDITURES						
Current:						
General Government	1,152,281	1,386	—	6,443	13,196	1,173,306
Public Safety	10,838,303	—	—	—	510,168	11,348,471
Public Works	1,767,203	—	—	1,834,596	16,926	3,618,725
Public Health	243,251	—	—	—	444,782	688,033
Parks Department	861,804	78,440	—	—	44,108	984,352
Library	319,029	—	—	—	2,825	321,854
Non Departmental	1,921,213	—	—	—	2,915	1,924,128
Culture and Recreation	340,612	—	—	169,467	17,307	527,386
Economic Development	448,120	—	—	—	990,244	1,438,364
Animal Services	—	—	—	—	337,060	337,060
Community and Human Development	42,253	348,855	—	—	6,548	397,656
Debt Service:						
Principal	—	—	2,912,915	—	—	2,912,915
Interest Expense	—	—	267,492	—	—	267,492
Fiscal Fees	—	—	1,500	—	—	1,500
Capital Outlay	—	1,136	—	350,662	35,756	387,554
Total Expenditures	17,934,069	429,817	3,181,907	2,361,168	2,421,835	26,328,796
Excess(Deficiency) of revenues over(under) expenditures	(6,496,528)	31,383	(3,050,734)	(1,818,688)	(1,201,540)	(12,536,107)
OTHER FINANCING SOURCES(USES):						
Transfers In	487,921	—	3,180,407	—	219,597	3,887,925
Transfers Out	(3,216,407)	—	—	—	(468,331)	(3,684,738)
Proceeds from Sale of Capital Assets	—	—	—	7,225	—	7,225
Total Other Financing Sources (Uses)	(2,728,486)	—	3,180,407	7,225	(248,734)	210,412
Net Change in Fund Balances	(9,225,014)	31,383	129,673	(1,811,463)	(1,450,274)	(12,325,695)
Fund Balances - Beginning of Year	46,379,596	3,703,996	5,775,031	178,997,007	57,556,991	292,412,621
Fund Balances/(Deficit) - End of Year	37,154,582	3,735,379	5,904,704	177,185,544	56,106,717	280,086,926

CITY OF EL PASO, TEXAS
Statement of Net Position
Proprietary Funds
September 30, 2018

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current assets:							
Cash	21,014,908	44,361,052	(26,112,041)	4,934,379	1,014,219	45,212,517	29,637,648
Receivables - Net of Allowances:							
Taxes	—	—	7,160,337	—	—	7,160,337	—
Interest	29,182	83,794	—	10,268	1,684	124,928	51,829
Trade	1,843,533	2,581,540	458,577	160,635	—	5,044,285	13,928
Due from Other Government Agencies	5,954,038	184,802	3,824,106	—	—	9,962,946	—
Prepaid Items	314,556	—	26,626	—	—	341,182	—
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	30,831,256	47,211,188	(8,377,386)	5,105,282	1,015,903	75,786,243	30,799,980
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	312,621,695	96,233,450	183,743,067	21,724,510	1,077,835	615,400,557	31,145,787
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	315,843,152	101,024,410	193,218,410	22,335,260	1,077,835	633,499,067	32,537,228

CITY OF EL PASO, TEXAS
Statement of Net Position
Proprietary Funds
September 30, 2018

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current liabilities:							
Accounts Payable	863,065	1,447,704	1,584,858	1,096	—	3,896,723	674,465
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	61,513	131,442	—	1,087	—	194,042	—
Interest Payable on Bonds and Notes	105,023	34,742	105,211	7,386	—	252,362	—
Unearned Revenue	1,061,787	—	41,715	10,000	—	1,113,502	—
Compensated Absences - Due within one year	1,949,143	810,341	1,283,692	165,358	87,977	4,296,511	—
Total current liabilities	6,506,640	4,974,235	5,571,312	1,619,342	87,977	18,759,506	674,465
Non-current liabilities:							
Bond Obligations	36,448,192	16,694,173	51,926,962	2,394,483	—	107,463,810	—
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	6,363,784	24,814	240,470,677	26,016,460
Total Liabilities	76,404,854	71,467,842	103,261,570	7,983,126	112,791	259,230,183	26,690,925
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	(5,951,956)	(2,638,727)	(50,873,137)	1,200,281	903,112	(57,360,427)	5,156,485
Total Net Position	238,645,212	28,367,218	87,809,055	14,204,777	965,044	369,991,306	5,502,292
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	315,843,152	101,024,410	193,218,410	22,335,260	1,077,835	633,499,067	32,537,228

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending September 30, 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	2,124,639	168,791	19,939	134	—	2,313,503	—
Charges of Tolls	—	—	—	217,684	—	217,684	—
Charges of Fares and Fees	117,274	—	734,584	—	—	851,858	—
Sales to Departments	—	—	—	—	—	—	1,328,733
Premium Contributions	—	—	—	—	—	—	4,649,777
Penalties and Interest-Delinquent taxes	—	—	—	—	41,306	41,306	—
General Revenues	359,053	20,597	9,998	42,439	174,676	606,763	39,215
Total Operating Revenues	2,600,966	189,388	764,521	260,257	215,982	4,031,114	6,017,725
OPERATING EXPENSES:							
Personnel Services	803,933	861,756	1,549,576	147,455	47,578	3,410,298	349,459
Contractual Services	—	—	—	166,554	—	166,554	—
Professional Services	10,426	941	—	—	—	11,367	62,131
Outside Contracts	87,076	—	1,006,000	30,235	297	1,123,608	140,175
Fuel and Lubricants	171	165,772	67,457	595	—	233,995	4,561
Materials and Supplies	—	445,176	171,051	685	1,437	618,349	68,187
Communications	—	150	195	—	—	345	—
Utilities	135,833	7,189	74,498	1,940	—	219,460	1,484
Operating Leases	—	156	16,360	—	22,116	38,632	1,122
Travel and Training	64,417	8,944	5,675	181	875	80,092	110
Benefits Provided	39	—	—	—	—	39	4,166,961
Maintenance and Repairs	22,089	3,837	6,828	9,554	—	42,308	10,198
Landfill and Transfer Station Utilization	—	783,333	—	—	—	783,333	—
Other Operating Expenses	156,709	216,541	362,979	—	22,144	758,373	1,499
Capital Outlay	761,729	303,881	31,366	1,196	—	1,098,172	—
Total Operating Expenses	2,042,422	2,797,676	3,291,985	358,395	94,447	8,584,925	4,805,887
Operating Income (Loss)	558,544	(2,608,288)	(2,527,464)	(98,138)	121,535	(4,553,811)	1,211,838
NONOPERATING REVENUES (EXPENSES):							
Interest Earnings	47,332	80,577	—	12,687	1,657	142,253	40,273
Customer Facility Charge	19,698	—	—	—	—	19,698	—
Sales Tax	—	—	3,629,849	—	—	3,629,849	—
Total Non-Operating Revenues (Expenses)	67,030	80,577	3,629,849	12,687	1,657	3,791,800	40,273
Income (Loss) Before Capital Contributions and Transfers	625,574	(2,527,711)	1,102,385	(85,451)	123,192	(762,011)	1,252,111
Capital Contributions Received	—	—	297,006	—	—	297,006	—
Transfers Out	—	(367,774)	—	(286,800)	—	(654,574)	—
Transfers In	—	102,888	—	—	—	102,888	42,000
Change in net position	625,574	(2,792,597)	1,399,391	(372,251)	123,192	(1,016,691)	1,294,111
Net Position, Beginning of Year	238,019,638	31,159,815	86,409,664	14,577,028	841,852	371,007,998	4,208,181
Net Position, End of Year	238,645,212	28,367,218	87,809,055	14,204,777	965,044	369,991,306	5,502,292

CITY OF EL PASO, TEXAS
Statement of Cash Flows
Proprietary Funds
For the Period Ending September 30, 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	4,342,187	4,284,973	836,864	253,359	217,874	9,935,257	6,017,725
Payments to Suppliers	(5,692,891)	(4,096,469)	(3,888,708)	(425,117)	(59,012)	(14,162,197)	(5,142,931)
Payments to Employees	(1,097,639)	(1,200,840)	(2,134,873)	(204,909)	(68,940)	(4,707,201)	(465,380)
Operating Expense to be Reimbursed by Grants	—	—	57,374	—	—	57,374	—
Net cash provided by (used for) operating activities	(2,448,343)	(1,012,336)	(5,129,343)	(376,667)	89,922	(8,876,767)	409,414
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	—	(367,774)	—	(286,800)	—	(654,574)	—
Transfers from Other Funds	—	102,888	—	—	—	102,888	42,000
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	—	—	3,629,849	—	—	3,629,849	—
Net Cash Provided by (used for) Non-capital Financing Activities	11,800,000	12,921,779	(21,248,340)	(286,800)	—	3,186,639	42,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	19,698	—	—	—	—	19,698	—
Contributions from Federal Government	—	—	297,006	—	—	297,006	—
Purchases of Capital Assets	1,609,155	(303,881)	(31,364)	(1,195)	—	1,272,715	—
Net Cash Used for Capital and Related Financing Activities	1,628,853	(303,881)	265,642	(1,195)	—	1,589,419	—
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	47,332	80,577	—	12,687	1,655	142,251	40,273
Net Cash Provided by (Used for) Investing Activities	9,001,275	31,725,786	—	4,135,377	687,107	45,549,545	20,937,261
Net decrease in cash	19,981,785	43,331,348	(26,112,041)	3,470,715	777,029	41,448,836	21,388,675
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	21,014,908	44,361,052	(26,112,041)	4,934,379	1,014,219	45,212,517	29,637,648
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	558,544	(2,608,288)	(2,527,464)	(98,138)	121,535	(4,553,811)	1,211,838
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Purchase of Capital Assets	761,729	303,881	31,366	1,196	—	1,098,172	—
Change in Assets and Liabilities:							
Receivables, Net Cash	2,943,952	4,091,536	168,962	—	1,892	7,206,342	—
Accounts and other payables	(5,244,268)	(2,460,400)	(2,216,918)	(222,268)	(12,151)	(10,156,005)	(686,481)
Accrued Expenses	(1,468,300)	(339,065)	(585,289)	(57,457)	(21,354)	(2,471,465)	(115,943)
Net Cash Provided by (Used for) Operating Activities	(2,448,343)	(1,012,336)	(5,129,343)	(376,667)	89,922	(8,876,767)	409,414

CITY OF EL PASO, TEXAS
Statement of Fiduciary Net Position
September 30, 2018

ASSETS	Pension Trust Funds	Agency Funds
Cash	52,083,513	168,355,591
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	78,444,350
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	393,587,509
LIABILITIES		
Accounts Payable	84,306,101	348,450
Accrued Expenses	2,412,559	—
Accrued Drawdown	105,042	22,470,249
Prepaid Property Taxes	—	3,651,762
Bonds and Notes Payable	—	215,462,407
Due to Other Government Agencies	—	40,987,990
Unearned Revenue	—	42,260,438
Property Taxes Subject to Refund-Other Taxing Entities	—	1,680,238
Uncollected Property Taxes-Other Taxing Entities	—	66,725,975
Total liabilities	86,823,702	393,587,509
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 September 30, 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 September 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with	% of Budget
	Original	Final		Final Budget	
				Positive (Negative)	
Resources (inflows):					
Property taxes	193,154,893	193,154,893	17,456	(193,137,437)	0.01%
Penalties and Interest-Delinquent taxes	—	—	53,825	53,825	—%
Sales taxes	93,763,721	93,763,721	7,362,087	(86,401,634)	7.85%
Franchise fees	52,661,354	52,661,354	798,197	(51,863,157)	1.52%
Licenses and permits	13,148,935	13,148,935	1,037,659	(12,111,276)	7.89%
Fines and forfeitures	7,541,245	7,541,245	914,192	(6,627,053)	12.12%
Charges for services	38,263,128	38,263,128	1,022,729	(37,240,399)	2.67%
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	118,474	(2,122,791)	5.29%
Interest	200,000	200,000	112,922	(87,078)	56.46%
Transfers In	26,638,930	26,638,930	487,921	(26,151,009)	1.83%
Amounts available for appropriation from current year resources	428,597,800	428,597,800	11,925,462	(416,672,338)	2.78%
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,332,339	1,339,539	67,623	1,271,916	5.05%
City Manager	1,413,446	1,413,446	99,858	1,313,588	7.06%
Office of Management and Budget	954,855	954,855	51,340	903,515	5.38%
Internal Audit	800,714	800,714	31,975	768,739	3.99%
Public Information	349,589	349,589	10,550	339,039	3.02%
Municipal Clerk	4,961,055	4,961,055	174,519	4,786,536	3.52%
Financial Services	4,456,866	4,456,866	159,866	4,297,000	3.59%
Information Technology	12,106,792	12,106,792	2,554,132	9,552,660	21.10%
City Attorney	4,253,471	4,253,471	126,074	4,127,397	2.96%
Human Resources	2,172,469	2,172,469	94,119	2,078,350	4.33%
Public Safety and Community Services:					
Police Department	138,541,616	138,541,616	6,086,860	132,454,756	4.39%
Fire Department	114,380,588	114,380,588	5,177,823	109,202,765	4.53%
Municipal Court	898,427	898,427	37,939	860,488	4.22%
Public Health	6,600,903	6,600,903	243,251	6,357,652	3.69%
Library	9,674,141	9,674,141	319,029	9,355,112	3.30%
Parks Department	27,165,508	27,165,508	861,804	26,303,704	3.17%
Transportation and Public Works:					
Facilities Maintenance	22,248,347	22,444,455	1,402,113	21,042,342	6.25%
Engineering	6,104,745	6,104,745	236,862	5,867,883	3.88%
Street Department	21,449,034	21,252,926	626,541	20,626,385	2.95%
Development and Tourism:					
City Development:					
Business Center	6,723,684	6,715,504	329,306	6,386,198	4.90%
Building Permits Inspection-Commercial	1,133,443	1,141,623	53,732	1,087,891	4.71%
Economic Development Administration	1,963,563	1,963,563	65,082	1,898,481	3.31%
Community and human development	608,618	626,618	42,253	584,365	6.74%
Culture and recreation:					
Art Museum	1,130,762	1,130,762	41,061	1,089,701	3.63%
History Museum	654,476	654,476	27,049	627,427	4.13%
Archeology Museum	272,221	272,221	8,221	264,000	3.02%
Cultural Affairs	1,330,061	1,330,061	18,664	1,311,397	1.40%
Zoo	5,168,925	5,168,925	245,617	4,923,308	4.75%
Nondepartmental:					
Non Departmental	29,747,141	29,721,941	1,957,213	27,764,728	6.59%
Total charges to appropriations	428,597,800	428,597,800	21,150,476	407,447,324	4.93%
Increase in fund balance:	—	—	(9,225,014)	(9,225,013)	
Fund balance, Beginning	46,379,596	46,379,596	46,379,596	—	
Fund balance, Ending	46,379,596	46,379,596	37,154,582	(9,225,013)	

City of El Paso, Texas
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Debt Service Funds
For the Period Ending September 30, 2018

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	99,433,545	99,433,545	7,295	(99,426,250)
Penalties and Interest-Delinquent taxes	—	—	28,481	28,481
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	3,180,407	(3,988,728)
Interest	300,000	300,000	95,397	(204,603)
Amounts available for appropriation	110,059,248	110,059,248	3,311,580	(106,747,668)
Charges to appropriations (outflows):				
Debt service:				
Principal	48,103,450	48,103,450	2,912,915	45,190,535
Interest	61,805,468	61,805,468	267,492	61,537,976
Fiscal fees	24,400	24,400	1,500	22,900
Transfers to other funds	125,930	125,930	—	125,930
Total charges to appropriations	110,059,248	110,059,248	3,181,907	106,877,341
Increase in fund balance	—	—	129,673	129,673
Fund balance, Beginning of year	—	—	5,775,031	—
Fund balance, End of year	—	—	5,904,704	5,904,704

City of El Paso, Texas
Combining Balance Sheet
Non-major Governmental Funds
September 30, 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	(1,787,644)	(515,447)	330,334	(1,107,680)	12,248,567	(191)	7,518,707	32,227,889	48,914,535
Cash with Fiscal Agent	—	—	—	—	—	3,579,606	—	—	3,579,606
Receivables - Net of Allowances									
Taxes	—	—	—	—	—	—	—	1,467,123	1,467,123
Interest	—	—	—	1,079	22,683	—	14,523	170,785	209,070
Trade	—	7,041	—	14,337	—	—	—	1,019,940	1,041,318
Notes	—	—	—	—	—	—	—	2,728,115	2,728,115
Due From Other Government Agencies	2,058,413	827,444	360	1,619,300	—	—	—	724,630	5,230,147
Other	—	—	—	—	—	1,824,252	1,026,500	129,163	2,979,915
Due from Other Funds	—	—	—	—	—	—	—	108,476	108,476
Prepaid items	—	—	—	—	—	144,707	—	—	144,707
Inventory	—	—	—	—	—	72,127	—	—	72,127
Total Assets	270,769	319,038	330,694	527,036	12,271,250	5,620,501	8,559,730	38,576,121	66,475,139
LIABILITIES									
Accounts Payable	1,687	—	—	113,207	8,427	1,603,997	159,004	1,391,864	3,278,186
Due to Other Funds	—	—	—	—	—	—	4,000,000	—	4,000,000
Taxes Payable	—	—	—	—	—	—	312	15,567	15,879
Unearned Revenue	147,097	184,556	330,694	99	—	2,197,459	—	—	2,859,905
Due To Other Government Agencies	—	53,564	—	160,888	—	—	—	—	214,452
Total Liabilities	148,784	238,120	330,694	274,194	8,427	3,801,456	4,159,316	1,407,431	10,368,422
FUND BALANCES:									
Nonspendable	—	—	—	—	—	216,834	—	—	216,834
Restricted	121,985	80,918	—	252,842	12,262,823	1,602,211	—	22,401,311	36,722,090
Committed	—	—	—	—	—	—	4,400,414	14,767,379	19,167,793
Total Fund Balances	121,985	80,918	—	252,842	12,262,823	1,819,045	4,400,414	37,168,690	56,106,717
Total Liabilities and Fund Balances	270,769	319,038	330,694	527,036	12,271,250	5,620,501	8,559,730	38,576,121	66,475,139

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ending September 30, 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									
Hotel Occupancy Tax	—	—	—	—	—	—	—	3,917	3,917
Charges for Services	—	—	—	13,163	—	—	—	460,733	473,896
Fines and Forfeitures	—	—	—	—	—	—	—	188,104	188,104
Licenses and Permits	—	—	—	—	—	—	—	100,545	100,545
Intergovernmental Revenues	16,646	120,163	—	—	—	—	—	49,709	186,518
Interest Earnings	—	—	—	—	20,068	—	15,585	34,178	69,831
Rents and Other	—	—	—	56	—	—	—	197,428	197,484
Total revenues	16,646	120,163	—	13,219	20,068	—	15,585	1,034,614	1,220,295
EXPENDITURES									
General Government	—	1,479	—	—	—	—	—	11,717	13,196
Public Safety	197,196	142,870	—	—	3,009	—	—	167,093	510,168
Public Works	—	—	—	—	—	—	—	16,926	16,926
Public Health	—	—	—	384,565	60,217	—	—	—	444,782
Parks Department	—	—	—	—	—	—	—	44,108	44,108
Library	—	—	—	—	—	—	—	2,825	2,825
Non Departmental	—	—	—	—	—	—	—	2,915	2,915
Culture and Recreation	—	698	—	—	—	191	—	16,418	17,307
Economic Development	—	—	—	—	—	—	968,059	22,185	990,244
Animal Services	—	—	—	—	—	—	—	337,060	337,060
Community and Human Development	—	2,139	—	—	—	—	—	4,409	6,548
Capital Outlay	34,496	—	—	—	—	—	—	1,260	35,756
Total expenditures	231,692	147,186	—	384,565	63,226	191	968,059	626,916	2,421,835
Excess (Deficiency) of revenues over (under) expenditures	(215,046)	(27,023)	—	(371,346)	(43,158)	(191)	(952,474)	407,698	(1,201,540)
OTHER FINANCING SOURCES(USES):									
Transfers In	—	—	—	—	—	—	—	219,597	219,597
Transfers Out	—	—	—	—	—	—	—	(468,331)	(468,331)
Total other financing sources (uses):	—	—	—	—	—	—	—	(248,734)	(248,734)
Net change in fund balances	(215,046)	(27,023)	—	(371,346)	(43,158)	(191)	(952,474)	158,964	(1,450,274)
Fund balances - beginning of year	337,031	107,941	—	624,188	12,305,981	1,819,236	5,352,888	37,009,726	57,556,992
Fund balances - end of year	121,985	80,918	—	252,842	12,262,823	1,819,045	4,400,414	37,168,690	56,106,717

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 September 30, 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	16,646	4,084,948	2,983,554	2,983,554	120,163	2,863,391	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	4,101,594	4,101,594	16,646	4,084,948	2,983,554	2,983,554	120,163	2,863,391	—	—	—	—
Charges to appropriations (outflows):												
Personnel Services	3,433,307	3,433,307	176,424	(3,256,883)	1,595,156	1,595,156	99,831	(1,495,325)	—	—	—	—
Contractual Services	529,926	529,926	3,413	(526,513)	664,047	664,047	36,837	(627,210)	—	—	—	—
Materials and Supplies	43,736	43,736	1,161	(42,575)	158,118	158,118	4,424	(153,694)	—	—	—	—
Operating Expenditures	94,625	94,625	16,191	(78,434)	158,808	158,808	6,106	(152,702)	—	—	—	—
Non-Operating Expenditures	—	—	—	—	407,426	407,426	—	(407,426)	—	—	—	—
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	—	34,496	34,496	—	—	—	—	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	4,101,594	4,101,594	231,685	(3,869,909)	2,983,554	2,983,554	147,198	(2,836,356)	—	—	—	—
Increase (Decrease) in fund balance:	—	—	(215,039)	215,039	—	—	(27,035)	27,035	—	—	—	—
Fund balances - beginning of year	—	—	337,024	—	—	—	107,953	—	—	—	—	—
Fund balances - end of year	—	—	121,985	215,039	—	—	80,918	27,035	—	—	—	—

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 Year Ended September 30, 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	13,163	237,985	1,009,309	1,009,309	—	1,009,309	10,357,250	10,357,250	—	10,357,250
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	10,113,838	10,113,838	—	10,113,838	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	20,068	(20,068)	—	—	—	—
Rents and Other	—	—	56	(56)	—	—	—	—	1,250,000	1,250,000	—	1,250,000
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	10,364,986	10,364,986	13,219	10,351,767	1,009,309	1,009,309	20,068	989,241	11,607,250	11,607,250	—	11,607,250
Charges to appropriations (outflows):												
Personnel Services	7,266,791	7,266,791	303,761	(6,963,030)	136,201	136,201	51,151	(85,050)	6,232,761	6,232,761	—	(6,232,761)
Contractual Services	941,595	941,595	49,102	(892,493)	75,000	75,000	7,488	(67,512)	2,566,032	2,566,032	191	(2,565,841)
Materials and Supplies	487,447	487,447	11,543	(475,904)	372,000	372,000	4,428	(367,572)	1,219,507	1,219,507	—	(1,219,507)
Operating Expenditures	1,663,152	1,663,152	20,069	(1,643,083)	281,109	281,109	125	(280,984)	1,528,950	1,528,950	—	(1,528,950)
Non-Operating Expenditures	—	—	—	—	—	—	—	—	60,000	60,000	—	(60,000)
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	6,000	6,000	—	(6,000)	145,000	145,000	—	(145,000)	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	10,364,986	10,364,986	384,475	(9,980,511)	1,009,309	1,009,309	63,192	(946,117)	11,607,250	11,607,250	191	(11,607,059)
Increase (Decrease) in fund balance:	—	—	(371,256)	371,256	—	—	(43,124)	43,124	—	—	(191)	191
Fund balances - beginning of year	—	—	624,098	—	—	—	12,305,947	—	—	—	1,819,236	—
Fund balances - end of year	—	—	252,842	371,256	—	—	12,262,823	43,124	—	—	1,819,045	191

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 Year Ended September 30, 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	—	4,006,417	4,820,982	4,006,417	—	4,006,417
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Hotel Occupancy Tax	—	—	—	—	10,850,000	13,814,868	3,917	13,810,951	10,850,000	13,814,868	3,917	13,810,951
Rental Vehicle Tax	—	—	—	—	3,550,000	—	—	—	3,550,000	—	—	—
Franchise Fees	9,680,549	9,680,549	—	9,680,549	720,000	720,000	—	720,000	10,400,549	10,400,549	—	10,400,549
Charges for Services	—	71,220	—	71,220	22,788,507	20,541,309	460,733	20,080,576	34,406,214	32,230,236	473,896	31,756,340
Fines and Forfeitures	—	—	—	—	1,572,781	1,359,746	188,104	1,171,642	1,572,781	1,359,746	188,104	1,171,642
Licenses and Permits	—	—	—	—	909,000	909,000	100,545	808,455	909,000	909,000	100,545	808,455
Ticket Sales	—	—	—	—	—	248,856	—	248,856	—	248,856	—	248,856
Intergovernmental Revenues	—	—	—	—	2,738,594	659,095	49,709	609,386	19,937,580	17,858,081	186,518	17,671,563
Interest	—	—	15,585	(15,585)	—	567	34,178	(33,611)	—	567	69,831	(69,264)
Rents and Other	—	—	—	—	1,383,949	503,134	197,428	305,706	2,633,949	1,753,134	197,484	1,555,650
Transfers In	7,230,921	7,230,921	—	7,230,921	13,529,674	14,226,860	219,597	14,007,263	20,760,595	21,457,781	219,597	21,238,184
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	16,911,470	16,986,470	15,585	16,970,885	67,508,267	61,255,811	1,254,211	60,001,600	114,486,430	108,308,975	1,439,892	106,869,083
Charges to appropriations (outflows):												
Personnel Services	—	—	—	—	14,676,358	12,779,467	467,312	12,312,155	33,340,575	31,443,684	1,098,479	30,345,205
Contractual Services	16,911,470	16,986,470	968,062	16,018,408	18,753,586	22,051,617	94,073	21,957,544	40,441,656	43,814,687	1,159,166	42,655,521
Materials and Supplies	—	—	—	—	3,751,226	3,582,146	56,309	3,525,837	6,032,034	5,862,954	77,865	5,785,089
Operating Expenditures	—	—	—	—	2,946,928	2,554,541	5,113	2,549,428	6,673,571	6,281,184	47,604	6,233,580
Non-Operating Expenditures	—	—	—	—	4,736,744	4,750,183	2,929	4,747,254	5,204,170	5,217,609	2,929	5,214,680
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	—	—	—	8,580,955	1,704,853	1,260	1,703,593	8,731,955	1,855,853	35,756	1,820,097
Other Uses	—	—	—	—	14,062,469	13,833,004	468,331	13,364,673	14,062,469	13,833,004	468,331	13,364,673
Total charges to appropriations	16,911,470	16,986,470	968,062	16,018,408	67,508,267	61,255,811	1,095,327	60,160,485	114,486,430	108,308,975	2,890,130	105,418,845
Increase (Decrease) in fund balance:	—	—	(952,477)	952,477	—	—	158,884	(158,884)	—	—	(1,450,238)	1,450,238
Fund balances - beginning of year	—	—	5,352,891	—	—	—	37,009,806	—	—	—	57,556,956	—
Fund balances - end of year	—	—	4,400,414	952,477	—	—	37,168,690	(158,884)	—	—	56,106,717	1,450,238

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
September 30, 2018

	Supply and Support	Self Insurance	Total
ASSETS:			
Cash	2,082,282	27,555,366	29,637,648
Receivables - Net of Allowances			
Interest	3,628	48,201	51,829
Trade	11,469	2,459	13,928
Inventory	1,096,575	—	1,096,575
Capital Assets:			
Buildings, Improvements & Equipment, Net	345,807	—	345,807
Total Assets	3,539,761	27,606,026	31,145,787
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	4,628,423	27,908,805	32,537,228
LIABILITIES:			
Accounts Payable	76,960	597,505	674,465
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	7,170,082	19,520,843	26,690,925
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	(3,153,985)	8,310,470	5,156,485
Total Net Position (Deficit)	(2,808,178)	8,310,470	5,502,292
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	4,628,423	27,908,805	32,537,228

City of El Paso, Texas
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Period Ending September 30, 2018

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	1,328,733	—	1,328,733
Premium Contributions	—	4,649,777	4,649,777
General Revenues	1,008	38,207	39,215
Total Operating Revenues	1,329,741	4,687,984	6,017,725
OPERATING EXPENSES:			
Personnel Services	243,112	106,347	349,459
Outside Contracts	—	140,175	140,175
Professional Services	—	62,131	62,131
Fuel and Lubricants	4,561	—	4,561
Materials and Supplies	67,961	226	68,187
Utilities	1,484	—	1,484
Operating Leases	—	1,122	1,122
Travel and Entertainment	110	—	110
Benefits Provided	78	4,166,883	4,166,961
Maintenance and Repairs	10,198	—	10,198
Other Operating Expenses	19	1,480	1,499
Total Operating Expenses	327,523	4,478,364	4,805,887
Operating Income (Loss)	1,002,218	209,620	1,211,838
NON-OPERATING REVENUES (EXPENSES):			
Interest Revenue	2,147	38,126	40,273
Total Non-operating Revenues	2,147	38,126	40,273
Income (Loss)	1,004,365	247,746	1,252,111
Transfers in	—	42,000	42,000
Change in net position	1,004,365	289,746	1,294,111
Net Position (Deficit), Beginning of Year	(3,812,543)	8,020,724	4,208,181
Net Position (Deficit), End of Year	(2,808,178)	8,310,470	5,502,292

City of El Paso, Texas
Combining Statement of Cash Flows
Internal Service Funds
For the Period Ending September 30, 2018

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	1,329,741	4,687,984	6,017,725
Payments to Suppliers	(990,990)	(4,151,941)	(5,142,931)
Payments to Employees	(329,033)	(136,347)	(465,380)
Payments for Retirees	—	—	—
Subsidy from Federal Grant	—	—	—
Net cash provided by (used in) operating activities	<u>9,718</u>	<u>399,696</u>	<u>409,414</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	42,000	42,000
Net cash provided by noncapital financing activities	<u>—</u>	<u>42,000</u>	<u>42,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	—	—	—
Proceeds from Sale of Capital Assets	—	—	—
Net cash used in capital and related financing activities	<u>—</u>	<u>—</u>	<u>—</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	1,491,419	19,897,256	21,388,675
Cash Balance - beginning of year	590,863	7,658,110	8,248,973
Cash Balance - end of year	<u>2,082,282</u>	<u>27,555,366</u>	<u>29,637,648</u>
Reconciliation of operating income(loss) to net cash provided (used in) operating activities:			
Operating income (loss)	1,002,218	209,620	1,211,838
Adjustments to reconcile operating income(loss) to net cash provided by (used in) operating activities:			
Depreciation expense	—	—	—
Compensated absences	—	—	—
Other post employment benefits	—	—	—
Net pension liability	—	—	—
Change in assets and liabilities:			
Receivables, net	—	—	—
Inventories	—	—	—
Other assets	—	—	—
Accounts and other payables	(906,570)	220,089	(686,481)
Accrued expenses	(85,930)	(30,013)	(115,943)
Net cash provided (used in) operating activities	<u>9,718</u>	<u>399,696</u>	<u>409,414</u>

City of El Paso, Texas
Combining Statement of Fiduciary Net Position
Pension Trust Funds
September 30, 2018

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2017)		Total
		Firemen Division	Policemen Division	
Assets				
Cash and Cash Equivalents	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
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 September 30, 2018

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2017)		Total
		Firemen Division	Policemen Division	
ADDITIONS:				
Contributions:				
Employer	25,651,488	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
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