

INTERIM FINANCIAL STATEMENTS
May 31, 2020



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds May 31, 2020

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
ASSETS						
Cash	73,141,268	—	—	—	29,185,541	102,326,809
Restricted Cash	21,429,890	4,177,986	88,507,703	294,366,011	154,990,132	563,471,722
Cash with Fiscal Agent	—	—	—	246,797	3,712,702	3,959,499
Receivables - Net of Allowances						
Taxes	24,721,300	—	4,343,407	—	—	29,064,707
Interest	120,860	91,557	106,079	2,081,292	214,119	2,613,907
Trade	2,507,345	1,000	—	2,163,838	582,104	5,254,287
Notes	1,900,000	62,876,998	—	—	3,319,504	68,096,502
Due from Other Government Agencies	214,348	22,668	—	—	1,257,664	1,494,680
Other	8,698,173	—	—	—	4,661,426	13,359,599
Prepaid Items	—	—	—	—	154,171	154,171
Due from Other Funds	—	—	—	5,133,782	108,476	5,242,258
Inventory	3,155,070	—	—	—	107,190	3,262,260
Total Assets	135,888,254	67,170,209	92,957,189	303,991,720	198,293,029	798,300,401
LIABILITIES						
Accounts Payable	1,339,276	13,158	—	355,291	3,714,766	5,422,491
Due to Other Funds	3,888	—	—	1,586,974	4,000,000	5,590,862
Taxes Payable	823,180	—	—	—	3,340	826,520
Unearned Revenue	2,024,615	—	—	—	123,007,923	125,032,538
Due to Other Government Agencies	263	5,344	—	—	2,425	8,032
Total Liabilities	4,191,222	18,502	—	1,942,265	130,728,454	136,880,443
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues Low Income Housing	—	62,963,024	—	—	—	62,963,024
Unavailable Revenues Property Taxes	7,987,043	—	3,997,474	—	—	11,984,517
Total Deferred Inflows of Resources	7,987,043	62,963,024	3,997,474	—	—	74,947,541
FUND BALANCES:						
Nonspendable	3,155,070	—	—	—	261,361	3,416,431
Restricted	21,429,890	4,188,683	88,959,715	302,049,455	33,735,202	450,362,945
Committed	9,300,000	—	—	—	33,568,012	42,868,012
Unassigned	89,825,029	—	—	—	—	89,825,029
Total Fund Balances/(Deficits)	123,709,989	4,188,683	88,959,715	302,049,455	67,564,575	586,472,417
Total Liabilities, Deferred Inflows of Resources and Fund Balances	135,888,254	67,170,209	92,957,189	303,991,720	198,293,029	798,300,401

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending May 31, 2020

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	211,847,136	—	105,867,859	—	5,683,407	323,398,402
Penalties and Interest-Delinquent taxes	1,020,924	—	511,819	—	141	1,532,884
Sales Taxes	75,938,088	—	—	—	—	75,938,088
Hotel Occupancy Tax	—	—	—	2,361,454	6,150,146	8,511,600
Rental Vehicle Tax	—	—	—	—	2,381,435	2,381,435
Franchise Fees	34,617,008	—	—	—	6,666,476	41,283,484
Charges for Services	23,619,744	1,717,288	586,039	4,757,222	18,805,029	49,485,322
Fines and Forfeitures	6,444,564	—	—	—	414,746	6,859,310
Licenses and Permits	9,794,182	—	—	—	771,584	10,565,766
Ticket Sales	—	—	—	—	17,535	17,535
Intergovernmental Revenues	1,158,627	3,404,938	—	3,348,606	13,560,800	21,472,971
Interest Earnings	—	—	—	1,639,735	—	1,639,735
Rents and Other	2,054,412	363,013	—	165,812	6,062,316	8,645,553
Total Revenues	366,494,685	5,485,239	106,965,717	12,272,829	60,513,615	551,732,085
EXPENDITURES						
Current:						
General Government	28,270,904	37,450	—	61,835	322,044	28,692,233
Public Safety	187,932,224	—	—	—	10,887,827	198,820,051
Public Works	27,018,635	—	—	7,986,867	7,189,998	42,195,500
Public Health	5,714,680	—	—	—	9,827,811	15,542,491
Parks Department	18,144,762	71,460	—	—	1,030,638	19,246,860
Library	5,821,340	—	—	3,390	162,982	5,987,712
Non Departmental	8,036,281	—	—	115,595	13,292,775	21,444,651
Culture and Recreation	5,244,624	—	—	2,160,179	11,525,237	18,930,040
Economic Development	6,464,938	—	—	—	7,844,129	14,309,067
Animal Services	—	—	—	45,743	6,180,589	6,226,332
Community and Human Development	561,686	4,961,935	—	148,211	237,387	5,909,219
Debt Service:						
Principal	—	—	3,896,823	—	—	3,896,823
Interest Expense	—	—	29,789,320	—	1,855,136	31,644,456
Fiscal Fees	—	—	712,026	1,252,161	18,053	1,982,240
Capital Outlay	1,072,795	921,767	—	95,236,232	2,708,106	99,938,900
Total Expenditures	294,282,869	5,992,612	34,398,169	107,010,213	73,082,712	514,766,575
Excess(Deficiency) of revenues over(under) expenditures	72,211,816	(507,373)	72,567,548	(94,737,384)	(12,569,097)	36,965,510
OTHER FINANCING SOURCES(USES):						
Transfers In	27,949,126	—	4,479,245	7,937,440	13,924,427	54,290,238
Transfers Out	(28,061,223)	—	—	(3,245,553)	(6,471,441)	(37,778,217)
Proceeds from Sale of Capital Assets	—	—	—	137,410	638,988	776,398
Face Amount of Bonds Issued	—	—	—	144,995,000	—	144,995,000
Face Amount of Refunding Bonds Issued	—	—	71,985,000	—	—	71,985,000
Premium on Issuance of Bonds	—	—	16,315,719	25,808,606	—	42,124,325
Payment to Refunding Bond Escrow Agent	—	—	(85,610,000)	—	—	(85,610,000)
Capital Contributions Received	—	—	—	—	2,289,009	2,289,009
Total Other Financing Sources (Uses)	(112,097)	—	7,169,964	175,632,903	10,380,983	193,071,753
Net Change in Fund Balances	72,099,719	(507,373)	79,737,512	80,895,519	(2,188,114)	230,037,263
Fund Balances - Beginning	51,610,270	4,696,056	9,222,203	221,153,936	69,752,689	356,435,154
Fund Balances/(Deficit) - Ending	123,709,989	4,188,683	88,959,715	302,049,455	67,564,575	586,472,417

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

May 31, 2020

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current assets:							
Cash	58,964,627	54,150,022	(17,659,963)	9,724,478	1,812,871	106,992,035	35,070,195
Receivables - Net of Allowances:							
Taxes	—	—	7,714,730	—	—	7,714,730	—
Interest	184,505	89,646	—	14,325	2,735	291,211	57,755
Trade	2,820,720	2,814,635	205,885	3,793	—	5,845,033	7,099
Due from Other Government Agencies	—	22,947	1,127,409	—	—	1,150,356	—
Prepaid Items	329,326	—	143,047	—	—	472,373	—
Due From Other Funds	—	—	1,586,973	—	—	1,586,973	—
Inventory	1,617,272	—	5,561,592	—	—	7,178,864	857,822
Total current assets	63,916,450	57,077,250	(1,320,327)	9,742,596	1,815,606	131,231,575	35,992,871
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	276,324,544	42,467,620	237,148,246	13,070,390	48,377	569,059,177	238,605
Construction in Progress	13,160,415	257,974	11,622,778	1,196,483	—	26,237,650	—
Total noncurrent assets	290,866,058	49,613,407	260,436,931	16,736,404	48,377	617,701,177	238,605
TOTAL ASSETS	354,782,508	106,690,657	259,116,604	26,479,000	1,863,983	748,932,752	36,231,476
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflow of Resources - Other	—	—	882,106	—	—	882,106	—
Deferred Charge on Refunding	—	—	224,543	—	—	224,543	—
Pension Contributions Subsequent to Measurement Date	1,342,148	2,012,751	3,634,723	249,373	—	7,238,995	582,176
Difference in Projected and Actual Earnings on Pension Investment	970,596	1,455,552	2,628,505	180,338	—	5,234,991	421,010
Difference in Actual and Expected Pension Experience	713,345	1,069,766	1,931,835	132,540	—	3,847,486	309,424
Change in Assumptions for Pensions	1,012,428	1,518,286	2,741,793	188,111	—	5,460,618	439,155
Change in Assumptions for OPEB	1,099,209	1,239,893	1,802,628	290,746	54,398	4,486,874	429,554
Difference in Actual and Expected Other Post Employment Experience	9,073	12,383	19,258	2,118	(87)	42,745	3,734
Total Deferred Outflows of Resources	5,146,799	7,308,631	13,865,391	1,043,226	54,311	27,418,358	2,185,053
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	359,929,307	113,999,288	272,981,995	27,522,226	1,918,294	776,351,110	38,416,529

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

May 31, 2020

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current liabilities:							
Accounts Payable	340,238	485,973	1,609,604	72,808	—	2,508,623	250,788
Bonds, Notes, and Capital Leases - Due within one year	6,247,946	1,626,966	1,887,706	760,262	—	10,522,880	—
Due to Other Funds	269,551	539,097	349,160	84,451	—	1,242,259	—
Taxes Payable	8,778	164,530	—	3,116	—	176,424	—
Interest Payable on Bonds and Notes	102,642	31,857	105,598	4,778	—	244,875	—
Unearned Revenue	939,934	—	45,495	7,500	—	992,929	—
Compensated Absences - Due within one year	719,993	350,673	502,605	74,253	44,779	1,692,303	171,160
Total current liabilities	8,629,082	3,199,096	4,500,168	1,007,168	44,779	17,380,293	421,948
Non-current liabilities:							
Bond Obligations	38,602,680	15,067,206	50,321,688	1,634,222	—	105,625,796	—
Revenue Bonds	48,365,000	—	—	—	—	48,365,000	—
Compensated Absences	1,679,986	818,236	1,172,746	173,258	104,485	3,948,711	399,374
Landfill Closure Costs	—	22,984,149	—	—	—	22,984,149	—
Claims and Judgments	—	1,100,000	200,127	—	—	1,300,127	17,271,038
Net Pension Liability	10,378,068	15,563,454	28,105,234	1,928,262	—	55,975,018	4,501,632
Other Post-employment Benefits	9,138,092	12,000,611	18,436,265	2,195,121	30,306	41,800,395	3,719,920
Total Non-current Liabilities	108,163,826	67,533,656	98,236,060	5,930,863	134,791	279,999,196	25,891,964
Total Liabilities	116,792,908	70,732,752	102,736,228	6,938,031	179,570	297,379,489	26,313,912
DEFERRED INFLOWS OF RESOURCES							
Difference in Projected and Actual Earnings on Pension Assets	1,017,629	1,526,086	2,755,879	189,077	—	5,488,671	441,411
Difference in Actual and Expected Other Post Employment Experience	895,234	1,009,811	1,468,122	236,794	44,303	3,654,264	349,844
Difference in Actual and Expected Pension Experience	612,429	918,428	1,658,540	113,791	—	3,303,188	265,649
Total Deferred Inflows of Resources	2,525,292	3,454,325	5,882,541	539,662	44,303	12,446,123	1,056,904
NET POSITION (Deficit)							
Net investment in capital assets	197,547,790	32,887,378	208,121,939	14,337,142	48,377	452,942,626	238,605
Restricted for:							
Debt Service	1,633,000	—	—	—	—	1,633,000	—
Passenger Facilities	10,130,646	—	—	—	—	10,130,646	—
Customer Facility Charge	4,894,688	—	—	—	—	4,894,688	—
Unrestricted	26,404,983	6,924,833	(43,758,713)	5,707,391	1,646,044	(3,075,462)	10,807,108
Total Net Position	240,611,107	39,812,211	164,363,226	20,044,533	1,694,421	466,525,498	11,045,713
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	359,929,307	113,999,288	272,981,995	27,522,226	1,918,294	776,351,110	38,416,529

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending May 31, 2020

	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	31,192,255	42,984,316	103,165	61,325	—	74,341,061	—
Charges of Tolls	—	—	—	16,049,773	—	16,049,773	—
Charges of Fares and Fees	292,095	—	4,658,686	—	—	4,950,781	—
Sales to Departments	—	37,213	—	—	—	37,213	12,250,205
Premium Contributions	—	—	—	—	—	—	47,089,151
Intergovernmental Revenues	—	—	—	—	1,642,730	1,642,730	—
Penalties and Interest-Delinquent taxes	—	—	—	—	392,970	392,970	—
General Revenues	1,160,714	209,404	2,797,860	463,011	147,409	4,778,398	740,027
Total Operating Revenues	32,645,064	43,230,933	7,559,711	16,574,109	2,183,109	102,192,926	60,079,383
OPERATING EXPENSES:							
Personnel Services	13,268,032	14,738,027	25,640,567	2,414,726	914,481	56,975,833	5,597,674
Contractual Services	20,593	—	—	1,175,352	—	1,195,945	—
Professional Services	379,185	44,740	127,399	85,053	341	636,718	623,748
Outside Contracts	5,087,109	1,478,656	11,227,114	898,922	274,979	18,966,780	1,468,335
Fuel and Lubricants	102,068	2,116,017	942,002	4,496	63	3,164,646	2,838,943
Materials and Supplies	962,095	4,809,344	3,107,503	86,648	14,836	8,980,426	2,506,141
Communications	69,095	202,307	91,154	3,391	90,113	456,060	207
Utilities	1,172,024	48,696	891,130	53,319	—	2,165,169	15,233
Operating Leases	14,333	18,508	578,571	286,717	119,278	1,017,407	5,625
Travel and Training	124,107	23,765	29,955	10,569	3,156	191,552	1,218
Benefits Provided	—	—	28,519	—	—	28,519	42,612,660
Maintenance and Repairs	370,848	256,386	407,657	62,238	—	1,097,129	1,319,005
Other Operating Expenses	1,406,097	2,497,401	3,726,636	107,886	226,906	7,964,926	8,640
Capital Outlay	5,847,255	6,934,103	10,509,203	329,403	—	23,619,964	—
Total Operating Expenses	28,822,841	33,167,950	57,307,410	5,518,720	1,644,153	126,461,074	56,997,429
Operating Income (Loss)	3,822,223	10,062,983	(49,747,699)	11,055,389	538,956	(24,268,148)	3,081,954
NONOPERATING REVENUES (EXPENSES):							
Interest Earnings	168,683	—	—	—	—	168,683	—
Interest Expense	(2,751,838)	(363,375)	(1,128,906)	(54,500)	—	(4,298,619)	—
Federal Tax Credit - Build America Bonds	—	—	61,169	—	—	61,169	—
Gain(Loss) on Sale of Equipment and Land	—	756	—	—	—	756	—
Customer Facility Charge	2,082,625	—	—	—	—	2,082,625	—
Sales Tax	—	—	36,552,919	—	—	36,552,919	—
Unrealized loss on investments	(10,251)	(8,357)	—	(1,322)	(250)	(20,180)	(5,331)
Total Non-Operating Revenues (Expenses)	(510,781)	(370,976)	35,485,182	(55,822)	(250)	34,547,353	(5,331)
Income (Loss) Before Capital Contributions and Transfers	3,311,442	9,692,007	(14,262,517)	10,999,567	538,706	10,279,205	3,076,623
Capital Contributions Received	511,957	364,311	21,432,348	—	—	22,308,616	—
Transfers Out	(21,917,091)	(17,005,846)	—	(8,336,541)	—	(47,259,478)	—
Transfers In	21,917,092	8,369,578	—	112,500	—	30,399,170	348,292
Change in net position	3,823,400	1,420,050	7,169,831	2,775,526	538,706	15,727,513	3,424,915
Net Position, Beginning	236,787,707	38,392,161	157,193,395	17,269,007	1,155,715	450,797,985	7,620,798
Net Position, Ending	240,611,107	39,812,211	164,363,226	20,044,533	1,694,421	466,525,498	11,045,713

CITY OF EL PASO, TEXAS

Statement of Cash Flows Proprietary Funds For the Period Ending May 31, 2020

	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	33,308,323	48,010,008	7,542,794	16,565,192	2,183,773	107,610,090	60,081,028
Payments to Suppliers	(17,281,799)	(15,214,324)	(24,783,599)	(3,427,333)	(736,906)	(61,443,961)	(52,479,243)
Payments to Employees	(13,576,569)	(15,083,844)	(26,300,760)	(2,478,240)	(938,769)	(58,378,182)	(5,720,979)
Operating Expense to be Reimbursed by Grants	—	239,174	2,718,244	—	—	2,957,418	—
Net cash provided by (used for) operating activities	<u>2,449,955</u>	<u>17,951,014</u>	<u>(40,823,321)</u>	<u>10,659,619</u>	<u>508,098</u>	<u>(9,254,635)</u>	<u>1,880,806</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	(21,917,092)	(17,005,846)	—	(8,336,540)	—	(47,259,478)	—
Transfers from Other Funds	21,917,092	8,369,578	—	112,500	—	30,399,170	348,292
Advances to Other Funds	—	8,000,000	—	1,000,000	—	9,000,000	5,404,743
Advances from Other Funds	—	108,475	(23,575,171)	—	—	(23,466,696)	—
Sales Tax	—	—	36,552,920	—	—	36,552,920	—
Net Cash Provided by (used for) Non-capital Financing Activities	<u>—</u>	<u>(527,793)</u>	<u>12,977,749</u>	<u>(7,224,040)</u>	<u>—</u>	<u>5,225,916</u>	<u>5,753,035</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	2,082,625	—	—	—	—	2,082,625	—
Contributions from Federal Government	511,957	364,311	21,493,517	—	—	22,369,785	—
Purchases of Capital Assets	(2,317,998)	(6,934,105)	(10,509,202)	(329,407)	—	(20,090,712)	—
Principal Paid on Capital Debt	—	—	181,871	—	—	181,871	—
Interest Paid on Capital Debt	(2,751,838)	(363,375)	(1,128,906)	(54,500)	—	(4,298,619)	—
Proceeds from Sale of Capital Assets	—	756	—	—	—	756	—
Net Cash Used for Capital and Related Financing Activities	<u>(2,475,254)</u>	<u>(6,932,413)</u>	<u>10,037,280</u>	<u>(383,907)</u>	<u>—</u>	<u>245,706</u>	<u>—</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Purchase of Investments	45,145,086	43,353,230	—	6,351,652	1,082,828	95,932,796	27,441,684
Interest	115,073	(8,357)	—	(1,321)	(305)	105,090	(5,330)
Net Cash Provided by (Used for) Investing Activities	<u>45,260,159</u>	<u>43,344,873</u>	<u>—</u>	<u>6,350,331</u>	<u>1,082,523</u>	<u>96,037,886</u>	<u>27,436,354</u>
Net decrease in cash	45,234,860	53,835,681	(17,808,292)	9,402,003	1,590,621	92,254,873	35,070,195
Cash - beginning	13,729,767	314,341	148,329	322,475	222,250	14,737,162	—
Cash - ending	<u>58,964,627</u>	<u>54,150,022</u>	<u>(17,659,963)</u>	<u>9,724,478</u>	<u>1,812,871</u>	<u>106,992,035</u>	<u>35,070,195</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	3,822,223	10,062,983	(49,747,699)	11,055,389	538,956	(24,268,148)	3,081,954
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Purchase of Capital Assets	5,847,255	6,934,103	10,509,203	329,403	—	23,619,964	—
Change in Assets and Liabilities:							
Receivables, Net Cash	1,514,496	5,004,111	2,603,951	(3,793)	664	9,119,429	1,645
Accounts and other payables	(7,631,693)	(3,704,366)	(3,528,583)	(657,866)	(7,234)	(15,529,742)	(1,079,487)
Accrued Expenses	(1,102,326)	(345,817)	(660,193)	(63,514)	(24,288)	(2,196,138)	(123,306)
Net Cash Provided by (Used for) Operating Activities	<u>2,449,955</u>	<u>17,951,014</u>	<u>(40,823,321)</u>	<u>10,659,619</u>	<u>508,098</u>	<u>(9,254,635)</u>	<u>1,880,806</u>

CITY OF EL PASO, TEXAS

Statement of Fiduciary Net Position

May 31, 2020

ASSETS	Pension Trust Funds	Agency Funds
Cash	47,093,220	54,568,317
Investments		
Commingled Funds	164,641,789	—
U.S. Government Securities	36,477,002	—
Absolute Return Investments	95,310,343	—
Corporate Stocks	95,722,540	—
Bank Collective Investment Funds	186,724,608	—
Master Limited Partnerships	18,443,282	—
Private Equities	208,253,426	—
Investment in Real Estate Funds	188,799,602	—
Fixed Income Securities	379,996,280	—
Domestic Equities	387,930,169	—
International Equities	369,785,090	—
Invested securities lending collateral	58,443,322	—
Receivables - Net of Allowances		
Commission Credits Receivable	3,697	—
Due from Brokers For Securities Sold	980,616	—
Employer Contributions	2,649,894	—
Employee Contributions	1,358,856	—
Interest	928,171	—
Other Receivable	171	33,052,119
Taxes	—	70,843,426
Prepaid Items	23,249	—
Capital Assets:		
Buildings, Improvements & Equipment, Net	5,318,081	35,119
Work in Progress	—	2,079,625
Total Assets	<u>2,248,883,408</u>	<u>160,578,606</u>
LIABILITIES		
Accounts Payable	90,632,814	441,301
Accrued Expenses	3,697	—
Accrued Drawdown	2,146,653	5,716,461
Prepaid Property Taxes	—	1,408,652
Bonds and Notes Payable	—	135,415,680
Due to Other Government Agencies	—	(57,761,332)
Unearned Revenue	—	2,601,664
Property Taxes Subject to Refund-Other Taxing Entities	—	2,245,444
Uncollected Property Taxes-Other Taxing Entities	—	70,510,736
Total liabilities	<u>92,783,164</u>	<u>160,578,606</u>
NET POSITION:		
Restricted for Pensions and Other Purposes	<u>2,156,100,244</u>	

CITY OF EL PASO, TEXAS
Statement of Changes in Fiduciary Net Position
For the Period Ending May 31, 2020

	<u>Pension Trust Funds</u>
ADDITIONS:	
Contributions:	
Employer	54,747,533
Employee	<u>38,505,654</u>
Total contributions	<u>93,253,187</u>
Other Income	66,738
Investment income:	
Net appreciation in fair value of investments	(92,955,754)
Interest	13,613,484
Dividends	23,877,298
Securities lending loss	(179,565)
Investment advisory fees	<u>(8,641,002)</u>
Net investment income	<u>(64,218,801)</u>
Total additions	<u>29,034,386</u>
DEDUCTIONS:	
Benefits paid to plan members	155,067,622
Refunds	6,736,213
Administrative expenses	3,390,933
Depreciation and amortization expense	<u>154,890</u>
Total deductions	<u>165,349,658</u>
Net decrease in net position	(136,315,272)
Net position - beginning	<u>2,292,415,516</u>
Net position - ending	<u><u>2,156,100,244</u></u>

**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 May 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
Resources (inflows):					
Property taxes	\$ 208,496,593	\$ 213,983,503	\$ 211,847,136	\$ (2,136,367)	99.00 %
Penalties and Interest-Delinquent taxes	—	—	1,020,924	1,020,924	— %
Sales taxes	97,069,368	97,069,368	75,938,088	(21,131,280)	78.23 %
Franchise fees	52,718,813	52,718,813	34,617,008	(18,101,805)	65.66 %
Licenses and permits	13,414,986	13,414,986	9,794,182	(3,620,804)	73.01 %
Fines and forfeitures	8,692,126	8,695,126	6,444,564	(2,250,562)	74.12 %
Charges for services	38,047,933	38,097,933	23,619,744	(14,478,189)	62.00 %
Intergovernmental revenues	984,329	984,329	1,158,627	174,298	117.71 %
Rents and other	3,849,375	3,849,375	2,054,412	(1,794,963)	53.37 %
Interest	500,000	591,609	—	(591,609)	— %
Transfers In	28,684,498	28,684,498	27,949,126	(735,372)	97.44 %
Amounts available for appropriation from current year resources	<u>452,458,021</u>	<u>458,089,541</u>	<u>394,443,811</u>	<u>(63,645,730)</u>	<u>86.11 %</u>
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,340,551	1,482,161	1,078,396	403,765	72.76 %
City Manager	1,476,400	1,476,400	1,217,473	258,927	82.46 %
Office of Management and Budget	1,021,331	1,021,331	682,940	338,391	66.87 %
Internal Audit	828,633	828,633	519,747	308,886	62.72 %
Public Information	365,575	365,575	281,233	84,342	76.93 %
Municipal Clerk	947,838	938,864	1,163,826	(224,962)	123.96 %
Financial Services	4,595,203	4,555,194	2,998,581	1,556,613	65.83 %
Information Technology	19,858,231	19,410,907	13,726,661	5,684,246	70.72 %
City Attorney	4,325,277	4,276,438	3,638,680	637,758	85.09 %
Human Resources	2,404,678	2,196,619	1,626,002	570,617	74.02 %
Public Safety and Community Services:					
Police Department	146,883,449	145,996,282	105,867,827	40,128,455	72.51 %
Fire Department	117,833,287	117,741,438	86,702,444	31,038,994	73.64 %
Municipal Court	5,208,475	5,138,851	3,467,149	1,671,702	67.47 %
Public Health	6,868,925	6,848,925	5,731,807	1,117,118	83.69 %
Library	9,974,698	9,572,456	5,821,340	3,751,116	60.81 %
Parks Department	36,331,309	33,985,373	19,151,781	14,833,592	56.35 %
Transportation and Public Works:					
Facilities Maintenance	22,276,264	19,884,682	13,268,197	6,616,485	66.73 %
Engineering	6,320,987	7,836,356	4,619,927	3,216,429	58.96 %
Street Department	22,197,071	22,114,838	17,482,461	4,632,377	79.05 %
Development and Tourism:					
City Development:					
Business Center	6,422,511	6,369,627	4,520,787	1,848,840	70.97 %
Building Permits Inspection-Commercial	1,302,573	1,269,950	775,213	494,737	61.04 %
Economic Development Administration	1,914,207	1,867,069	1,168,938	698,131	62.61 %
Community and human development	1,143,222	1,182,972	561,686	621,286	47.48 %
Culture and recreation:					
Art Museum	1,368,444	1,280,144	671,419	608,725	52.45 %
History Museum	641,653	630,084	346,245	283,839	54.95 %
Archeology Museum	271,981	269,045	190,458	78,587	70.79 %
Cultural Affairs	976,030	583,391	383,709	199,682	65.77 %
Zoo	5,476,188	5,476,188	3,652,793	1,823,395	66.70 %
Nondepartmental:					
Non Departmental	<u>21,883,032</u>	<u>33,489,747</u>	<u>21,026,372</u>	<u>12,463,375</u>	<u>62.78 %</u>
Total charges to appropriations	<u>452,458,021</u>	<u>458,089,541</u>	<u>322,344,092</u>	<u>135,745,449</u>	<u>70.37 %</u>
Increase in fund balance:	—	—	72,099,719	72,099,719	
Fund balance, Beginning	51,610,270	51,610,270	51,610,270	—	
Fund balance, Ending	<u>\$ 51,610,270</u>	<u>\$ 51,610,270</u>	<u>\$ 123,709,989</u>	<u>\$ 72,099,719</u>	

City of El Paso, Texas
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Debt Service Funds
For the Period Ending May 31, 2020

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	104,672,446	104,672,446	105,867,859	1,195,413
Penalties and Interest-Delinquent taxes	—	—	511,819	511,819
Parking meter revenue	1,204,000	1,204,000	586,039	(617,961)
Federal tax credit - Build America Bonds	1,146,690	1,146,690	681,536	(465,154)
Face Amount of Refunding Bonds Issued	—	—	71,985,000	71,985,000
Premium on Issuance of Bonds	—	—	16,315,719	16,315,719
Transfers from other funds	6,732,588	6,732,588	4,479,245	(2,253,343)
Amounts available for appropriation	113,755,724	113,755,724	200,427,217	86,671,493
Charges to appropriations (outflows):				
Debt service:				
Principal	52,206,238	52,206,238	3,896,823	48,309,415
Interest	61,523,036	61,523,036	30,470,856	31,052,180
Fiscal fees	26,450	26,450	712,026	(685,576)
Payment to Refunding Bond Escrow Agent	—	—	85,610,000	(85,610,000)
Total charges to appropriations	113,755,724	113,755,724	120,689,705	(6,933,981)
Increase in fund balance	—	—	79,737,512	79,737,512
Fund balance, Beginning	—	—	9,222,203	—
Fund balance, Ending	—	—	88,959,715	88,959,715

City of El Paso, Texas
Combining Balance Sheet
Non-major Governmental Funds
May 31, 2020

Special Revenue Funds

	COVID-19 Relief Fund	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	—	(932,621)	(423,311)	—	(1,575,305)	—	87,667	18,121,747	13,907,364	29,185,541
Restricted Cash	118,956,279	—	—	627,971	—	14,187,757	—	2,000,000	19,218,125	154,990,132
Cash with Fiscal Agent	—	—	—	—	—	—	3,712,702	—	—	3,712,702
Receivables - Net of Allowances										
Interest	—	—	—	—	1,079	22,008	—	17,784	173,248	214,119
Trade	—	—	2,608	—	14,337	—	—	—	565,159	582,104
Notes	—	—	—	—	—	—	—	—	3,319,504	3,319,504
Due From Other Government Agencies	—	131,541	142,694	190	981,190	—	—	—	2,049	1,257,664
Other	—	—	—	—	—	—	2,482,763	2,048,000	130,663	4,661,426
Due from Other Funds	—	—	—	—	—	—	—	—	108,476	108,476
Prepaid items	—	—	—	—	—	—	154,171	—	—	154,171
Inventory	—	—	—	—	—	—	107,190	—	—	107,190
Total Assets	118,956,279	(801,080)	(278,009)	628,161	(578,699)	14,209,765	6,544,493	22,187,531	37,424,588	198,293,029
LIABILITIES										
Accounts Payable	—	18,721	80,256	352	733	—	1,107,945	443,495	2,063,264	3,714,766
Due to Other Funds	—	—	—	—	—	—	—	4,000,000	—	4,000,000
Taxes Payable	—	—	—	—	—	—	—	62	3,278	3,340
Unearned Revenue	118,956,279	31,998	446,285	623,727	24,658	—	2,609,093	96,970	218,913	123,007,923
Due To Other Government Agencies	—	—	2,425	—	—	—	—	—	—	2,425
Total Liabilities	118,956,279	50,719	528,966	624,079	25,391	—	3,717,038	4,540,527	2,285,455	130,728,454
FUND BALANCES:										
Nonspendable	—	—	—	—	—	—	261,361	—	—	261,361
Restricted	—	(851,799)	(806,975)	4,082	(604,090)	14,209,765	2,566,094	—	19,218,125	33,735,202
Committed	—	—	—	—	—	—	—	17,647,004	15,921,008	33,568,012
Total Fund Balances	—	(851,799)	(806,975)	4,082	(604,090)	14,209,765	2,827,455	17,647,004	35,139,133	67,564,575
Total Liabilities and Fund Balances	118,956,279	(801,080)	(278,009)	628,161	(578,699)	14,209,765	6,544,493	22,187,531	37,424,588	198,293,029

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ending May 31, 2020

	Special Revenue Funds									
	COVID-19 Relief Fund	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	Total
REVENUES										
Property Taxes	—	—	—	—	—	—	—	—	5,683,407	5,683,407
Penalties & Interest-Delinquent Taxes	—	—	—	—	—	—	—	—	141	141
Hotel Occupancy Tax	—	—	—	—	—	—	—	—	6,150,146	6,150,146
Rental Vehicle Tax	—	—	—	—	—	—	—	—	2,381,435	2,381,435
Franchise Fees	—	—	—	—	—	—	—	6,095,680	570,796	6,666,476
Charges for Services	—	3,348	—	—	195,116	1,480,372	2,838,837	55,140	14,232,216	18,805,029
Fines and Forfeitures	—	—	—	—	—	—	—	—	414,746	414,746
Licenses and Permits	—	—	—	—	—	—	—	—	771,584	771,584
Ticket Sales	—	—	—	—	—	—	—	—	17,535	17,535
Intergovernmental Revenues	—	2,854,535	1,322,468	68,047	7,100,621	—	—	—	2,215,129	13,560,800
Rents and Other	—	—	6,603	—	—	—	4,100,870	1,000	1,953,843	6,062,316
Proceeds from Sale of Capital Assets	—	—	—	—	57	—	—	—	638,931	638,988
Total revenues	—	2,857,883	1,329,071	68,047	7,295,794	1,480,372	6,939,707	6,151,820	35,029,909	61,152,603
EXPENDITURES										
General Government	—	—	—	—	—	—	—	—	322,044	322,044
Public Safety	—	4,046,472	2,209,290	—	—	296,143	—	—	4,335,922	10,887,827
Public Works	—	—	—	—	—	—	—	—	7,189,998	7,189,998
Public Health	—	—	—	—	8,483,868	1,343,943	—	—	—	9,827,811
Parks Department	—	—	88,914	—	—	—	—	—	941,724	1,030,638
Library	—	16,733	—	—	—	—	—	—	146,249	162,982
Non Departmental	—	—	—	—	—	—	—	—	13,292,775	13,292,775
Culture and Recreation	—	350	82,227	349	—	—	6,495,634	—	4,946,677	11,525,237
Economic Development	—	—	—	—	—	—	—	7,757,559	86,570	7,844,129
Animal Services	—	—	—	55,205	—	—	—	—	6,125,384	6,180,589
Community and Human Development	—	—	176,138	—	—	—	—	—	61,249	237,387
Debt Service:										
Interest Expense	—	—	—	—	—	—	—	—	1,855,136	1,855,136
Fiscal Fees	—	—	—	—	—	—	—	—	18,053	18,053
Capital Outlay	—	588	99,733	7,781	43,855	162,580	—	34,600	2,358,969	2,708,106
Total expenditures	—	4,064,143	2,656,302	63,335	8,527,723	1,802,666	6,495,634	7,792,159	41,680,750	73,082,712
Excess (Deficiency) of revenues over (under) expenditures	—	(1,206,260)	(1,327,231)	4,712	(1,231,929)	(322,294)	444,073	(1,640,339)	(6,650,841)	(11,930,109)
OTHER FINANCING SOURCES(USES):										
Transfers In	—	—	—	—	—	—	—	8,062,845	5,861,582	13,924,427
Transfers Out	—	—	—	—	—	—	—	(1,330,000)	(5,141,441)	(6,471,441)
Capital Contributions Received	—	—	—	—	—	—	—	—	2,289,009	2,289,009
Total other financing sources (uses):	—	—	—	—	—	—	—	6,732,845	3,009,150	9,741,995
Net change in fund balances	—	(1,206,260)	(1,327,231)	4,712	(1,231,929)	(322,294)	444,073	5,092,506	(3,641,691)	(2,188,114)
Fund balances - beginning	—	354,461	520,256	(630)	627,839	14,532,059	2,383,382	12,554,498	38,780,824	69,752,689
Fund balances - ending	—	(851,799)	(806,975)	4,082	(604,090)	14,209,765	2,827,455	17,647,004	35,139,133	67,564,575

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 May 31, 2020

	COVID-19 Relief Fund				Federal Grants				State 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	—	—	—	—	—	3,348	3,348	—	—	—	—	—
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	—	1,476,885	—	(1,476,885)	4,146,460	7,356,388	2,854,535	(4,501,853)	2,826,710	3,385,987	1,322,468	(2,063,519)
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	—	—	6,603	6,603
Transfers In	—	—	—	—	—	3,185	—	(3,185)	—	—	—	—
Intrafund Transfers	—	—	—	—	110,724	110,724	—	(110,724)	—	—	—	—
Capital Contributions	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	—	1,476,885	—	(1,476,885)	4,257,184	7,473,645	2,857,883	(4,615,762)	2,826,710	3,385,987	1,329,071	(2,056,916)
Charges to appropriations (outflows):												
Personnel Services	—	522,979	—	522,979	3,645,143	4,983,286	3,113,115	1,870,171	1,452,722	1,656,982	1,561,278	95,704
Contractual Services	—	504,248	—	504,248	489,000	638,152	379,153	258,999	658,867	997,049	711,195	285,854
Materials and Supplies	—	376,766	—	376,766	39,655	942,509	510,074	432,435	197,580	188,048	101,282	86,766
Operating Expenditures	—	700	—	700	83,385	157,190	61,213	95,977	139,606	66,950	34,242	32,708
Non-Operating Expenditures	—	—	—	—	—	—	—	—	377,936	477,553	148,572	328,981
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	72,192	—	72,192	—	752,508	588	751,920	—	(595)	99,733	(100,328)
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	—	1,476,885	—	1,476,885	4,257,184	7,473,644	4,064,143	3,409,502	2,826,710	3,385,987	2,656,302	729,685
Increase (Decrease) in fund balance:	—	—	—	—	—	—	(1,206,260)	(1,206,260)	—	—	(1,327,231)	(1,327,231)
Fund balances - beginning	—	—	—	—	—	—	354,461	—	—	—	520,256	—
Fund balances - ending	—	—	—	—	—	—	(851,799)	(1,206,260)	—	—	(806,975)	(1,327,231)

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 May 31, 2020

	Other Grants				Public Health				Public Health Waiver Program			
	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	—	—	—	—	200,000	150,000	195,116	45,116	793,700	793,700	1,480,372	686,672
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	—	57,600	68,047	10,447	10,002,788	10,940,820	7,100,621	(3,840,199)	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Capital Contributions	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	57	57	—	—	—	—
Amounts available for appropriation from current year resources	—	57,600	68,047	10,447	10,202,788	11,090,820	7,295,794	(3,795,026)	793,700	793,700	1,480,372	686,672
Charges to appropriations (outflows):												
Personnel Services	—	—	—	—	7,256,974	8,881,163	5,545,148	3,336,015	164,789	164,789	1,006,409	(841,620)
Contractual Services	—	—	24,069	(24,069)	838,695	1,715,981	885,197	830,784	54,277	54,277	346,196	(291,919)
Materials and Supplies	—	(23,295)	26,885	(50,180)	506,944	2,150,641	1,087,865	1,062,776	269,214	269,214	100,264	168,950
Operating Expenditures	—	62,600	4,600	58,000	1,600,175	1,723,696	961,238	762,458	201,483	201,483	187,217	14,266
Non-Operating Expenditures	—	—	—	—	—	7,000	4,420	2,580	—	—	—	—
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	18,295	7,781	10,514	—	462,339	43,855	418,484	103,937	103,937	162,580	(58,643)
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	—	57,600	63,335	(5,735)	10,202,788	14,940,820	8,527,723	6,413,097	793,700	793,700	1,802,666	(1,008,966)
Increase (Decrease) in fund balance:	—	—	4,712	4,712	—	(3,850,000)	(1,231,929)	2,618,071	—	—	(322,294)	(322,294)
Fund balances - beginning	—	—	(630)	—	—	—	627,839	—	—	—	14,532,059	—
Fund balances - ending	—	—	4,082	4,712	—	(3,850,000)	(604,090)	2,618,071	—	—	14,209,765	(322,294)

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 May 31, 2020

	Destination El Paso				Economic Development			
	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)
	Adopted	Final			Adopted	Final		
Resources (inflows):								
Property Taxes	—	—	—	—	—	—	—	—
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	—	—
Hotel Occupancy Tax	—	—	—	—	—	—	—	—
Rental Vehicle Tax	—	—	—	—	—	—	—	—
Franchise Fees	—	—	—	—	10,179,390	10,179,390	6,095,680	(4,083,710)
Charges for Services	12,027,121	12,027,121	2,838,837	(9,188,284)	—	75,000	55,140	(19,860)
Fines and Forfeitures	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—
Intergovernmental Revenues	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	—	—
Rents and Other	1,435,000	1,435,000	4,100,870	2,665,870	—	—	1,000	1,000
Transfers In	—	—	—	—	7,523,848	8,223,848	8,062,845	(161,003)
Intrafund Transfers	—	—	—	—	—	—	—	—
Capital Contributions	—	—	—	—	—	—	—	—
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	13,462,121	13,462,121	6,939,707	(6,522,414)	17,703,238	18,478,238	14,214,665	(4,263,573)
Charges to appropriations (outflows):								
Personnel Services	7,487,036	7,487,036	3,246,926	4,240,110	—	—	—	—
Contractual Services	2,835,201	2,835,201	1,060,395	1,774,806	17,073,238	17,148,238	7,757,559	9,390,679
Materials and Supplies	1,191,183	1,191,183	1,091,792	99,391	—	—	—	—
Operating Expenditures	1,866,054	1,866,054	1,057,767	808,287	—	—	—	—
Non-Operating Expenditures	82,646	82,646	38,754	43,892	—	—	—	—
Intergovernmental Expenditures	—	—	—	—	—	—	—	—
Capital Outlay	—	—	—	—	—	—	34,600	(34,600)
Other Uses	—	—	—	—	630,000	1,330,000	1,330,000	—
Total charges to appropriations	13,462,121	13,462,121	6,495,634	6,966,486	17,703,238	18,478,238	9,122,159	9,356,079
Increase (Decrease) in fund balance:	—	—	444,073	444,072	—	—	5,092,506	5,092,506
Fund balances - beginning	—	—	2,383,382	—	—	—	—	—
Fund balances - ending	—	—	2,827,455	444,072	—	—	5,092,506	5,092,506

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 May 31, 2020

	Non-grants				Total Non-Major			
	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)
	Adopted	Final			Adopted	Final		
Resources (inflows):								
Property Taxes	5,233,802	5,645,109	5,683,407	38,298	5,233,802	5,645,109	5,683,407	38,298
Penalties & Interest - Delinquent Taxes	—	—	141	141	—	—	141	141
Hotel Occupancy Tax	11,200,000	14,694,258	6,150,146	(8,544,112)	11,200,000	14,694,258	6,150,146	(8,544,112)
Rental Vehicle Tax	3,000,000	3,000,000	2,381,435	(618,565)	3,000,000	3,000,000	2,381,435	(618,565)
Franchise Fees	720,000	720,000	570,796	(149,204)	10,899,390	10,899,390	6,666,476	(4,232,914)
Charges for Services	22,400,415	22,695,750	14,232,216	(8,463,534)	35,421,237	35,744,919	18,805,029	(16,939,890)
Fines and Forfeitures	890,000	890,000	414,746	(475,254)	890,000	890,000	414,746	(475,254)
Licenses and Permits	996,000	996,000	771,584	(224,416)	996,000	996,000	771,584	(224,416)
Ticket Sales	—	280,000	17,535	(262,465)	—	280,000	17,535	(262,465)
Intergovernmental Revenues	3,950,905	5,167,357	2,215,129	(2,952,228)	20,926,862	28,385,036	13,560,800	(14,824,236)
Interest	—	16,900	—	(16,900)	—	16,900	—	(16,900)
Rents and Other	2,176,386	4,419,110	1,953,843	(2,465,267)	3,611,386	5,854,110	6,062,316	208,206
Transfers In	13,252,673	13,466,159	5,861,582	(7,604,577)	20,776,521	21,693,192	13,924,427	(7,768,765)
Intrafund Transfers	3,737,080	4,407,837	—	(4,407,837)	3,847,804	4,518,561	—	(4,518,561)
Capital Contributions	—	—	2,289,009	2,289,009	—	—	2,289,009	2,289,009
Proceeds from Sale of Capital Assets	1,130,000	1,130,000	638,931	(491,069)	1,130,000	1,130,000	638,988	(491,012)
Amounts available for appropriation from current year resources	68,687,261	77,528,480	43,180,500	(34,347,980)	117,933,002	133,747,476	77,366,039	(56,381,436)
Charges to appropriations (outflows):								
Personnel Services	15,963,088	17,862,815	11,240,154	6,622,661	35,969,752	41,559,050	25,713,030	15,846,020
Contractual Services	17,937,041	25,623,264	17,496,698	8,126,566	39,886,319	49,516,411	28,660,462	20,855,949
Materials and Supplies	3,995,900	5,610,528	2,926,089	2,684,439	6,200,477	10,705,594	5,844,251	4,861,343
Operating Expenditures	2,259,257	2,466,938	430,814	2,036,124	6,149,960	6,545,611	2,737,091	3,808,520
Non-Operating Expenditures	4,152,727	8,284,142	6,011,022	2,273,120	4,613,309	8,851,341	6,202,768	2,648,573
Intergovernmental Expenditures	609,951	609,951	1,217,004	(607,053)	609,951	609,951	1,217,004	(607,053)
Capital Outlay	8,296,000	2,414,956	2,358,969	55,987	8,399,937	3,823,631	2,708,106	1,115,525
Other Uses	15,473,297	14,655,886	5,141,441	9,514,445	16,103,297	15,985,886	6,471,441	9,514,445
Total charges to appropriations	68,687,261	77,528,480	46,822,191	30,706,289	117,933,002	137,597,476	79,554,153	58,043,322
Increase (Decrease) in fund balance:	—	—	(3,641,691)	(3,641,691)	—	(3,849,999)	(2,188,114)	1,661,886
Fund balances - beginning	—	—	38,780,824	—	—	—	69,752,689	—
Fund balances - ending	—	—	35,139,133	(3,641,691)	—	(3,849,999)	67,564,575	1,661,886

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
May 31, 2020

	Supply and Support	Self Insurance	Total
ASSETS:			
Cash	3,228,661	31,841,534	35,070,195
Receivables - Net of Allowances			
Interest	3,144	54,611	57,755
Trade	4,640	2,459	7,099
Inventory	857,822	—	857,822
Capital Assets:			
Buildings, Improvements & Equipment, Net	238,605	—	238,605
Total Assets	4,332,872	31,898,604	36,231,476
DEFERRED OUTFLOWS OF RESOURCES			
Pension Contributions Subsequent to Measurement Date	451,035	131,141	582,176
Difference in Projected and Actual Earnings on Pension Investments	326,173	94,837	421,010
Difference in Expected and Actual Pension Experience	239,723	69,701	309,424
Change in Assumptions for Pensions	340,230	98,925	439,155
Change in Assumptions for Other Post Employment Benefits	429,554	—	429,554
Difference in Expected and Actual Other Post Employment Experience	3,237	497	3,734
Total Deferred Outflows of Resources	1,789,952	395,101	2,185,053
Total Assets & Deferred Outflows of Resources	6,122,824	32,293,705	38,416,529
LIABILITIES:			
Accounts Payable	170,562	80,226	250,788
Compensated Absences - Due within one year	147,020	24,140	171,160
Compensated Absences - Due beyond one year	343,047	56,327	399,374
Other Post-employment Benefits	3,328,294	391,626	3,719,920
Net Pension Liability - Due beyond one year	3,487,590	1,014,042	4,501,632
Claims and Judgments	—	17,271,038	17,271,038
Total Liabilities	7,476,513	18,837,399	26,313,912
DEFERRED INFLOWS OF RESOURCES			
Difference in Actual and Expected Pension Experience	205,809	59,840	265,649
Difference in Actual and Expected for Other Post Employment Benefits	349,844	—	349,844
Difference in Projected and Actual Earnings on Pension Assets	341,979	99,432	441,411
Total Deferred Inflows of Resources	897,632	159,272	1,056,904
NET POSITION (DEFICIT):			
Net investment in capital assets	238,605	—	238,605
Unrestricted	(2,489,926)	13,297,034	10,807,108
Total Net Position (Deficit)	(2,251,321)	13,297,034	11,045,713
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	6,122,824	32,293,705	38,416,529

City of El Paso, Texas
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Period Ending May 31, 2020

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	12,250,205	—	12,250,205
Premium Contributions	—	47,089,151	47,089,151
General Revenues	1,524	738,503	740,027
Total Operating Revenues	<u>12,251,729</u>	<u>47,827,654</u>	<u>60,079,383</u>
OPERATING EXPENSES:			
Personnel Services	3,629,072	1,968,602	5,597,674
Outside Contracts	54,195	1,414,140	1,468,335
Professional Services	—	623,748	623,748
Fuel and Lubricants	2,838,943	—	2,838,943
Materials and Supplies	2,497,270	8,871	2,506,141
Communications	97	110	207
Utilities	15,233	—	15,233
Operating Leases	4,673	952	5,625
Travel and Entertainment	—	1,218	1,218
Benefits Provided	684	42,611,976	42,612,660
Maintenance and Repairs	1,319,005	—	1,319,005
Other Operating Expenses	7,496	1,144	8,640
Total Operating Expenses	<u>10,366,668</u>	<u>46,630,761</u>	<u>56,997,429</u>
Operating Income (Loss)	<u>1,885,061</u>	<u>1,196,893</u>	<u>3,081,954</u>
NON-OPERATING REVENUES (EXPENSES):			
Unrealized loss on investments	(293)	(5,038)	(5,331)
Total Non-operating Revenues	(293)	(5,038)	(5,331)
Income (Loss)	1,884,768	1,191,855	3,076,623
Transfers in	—	348,292	348,292
Change in net position	1,884,768	1,540,147	3,424,915
Net Position (Deficit), Beginning	<u>(4,136,089)</u>	<u>11,756,887</u>	<u>7,620,798</u>
Net Position (Deficit), Ending	<u>(2,251,321)</u>	<u>13,297,034</u>	<u>11,045,713</u>

City of El Paso, Texas
Combining Statement of Cash Flows
Internal Service Funds
For the Period Ending May 31, 2020

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	12,253,374	47,827,654	60,081,028
Payments to Suppliers	(7,786,406)	(44,692,837)	(52,479,243)
Payments to Employees	(3,724,872)	(1,996,107)	(5,720,979)
Net cash provided by (used in) operating activities	<u>742,096</u>	<u>1,138,710</u>	<u>1,880,806</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	348,292	348,292
Advances to Other Funds	483,943	4,920,800	5,404,743
Net cash provided by noncapital financing activities	<u>483,943</u>	<u>5,269,092</u>	<u>5,753,035</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	2,002,914	25,438,770	27,441,684
Interest	(292)	(5,038)	(5,330)
Net cash used in investing activities	<u>2,002,622</u>	<u>25,433,732</u>	<u>27,436,354</u>
Net Decrease in cash and cash equivalents	3,228,661	31,841,534	35,070,195
Cash Balance - beginning	—	—	—
Cash Balance - ending	<u>3,228,661</u>	<u>31,841,534</u>	<u>35,070,195</u>
Reconciliation of operating income(loss) to net cash provided (used in) operating activities:			
Operating income (loss)	1,885,061	1,196,893	3,081,954
Adjustments to reconcile operating income(loss) to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Receivables, net	1,645	—	1,645
Accounts and other payables	(1,048,809)	(30,678)	(1,079,487)
Accrued expenses	(95,801)	(27,505)	(123,306)
Net cash provided (used in) operating activities	<u>742,096</u>	<u>1,138,710</u>	<u>1,880,806</u>

City of El Paso, Texas
Combining Statement of Fiduciary Net Position
Pension Trust Funds
May 31, 2020

	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2018)			Total
	El Paso City Employees' Pension Fund	Firemen Division	Policemen Division	
Assets				
Cash and Cash Equivalents	17,959,516	11,829,130	17,304,574	47,093,220
Investments:				
Commingled funds	164,641,789	—	—	164,641,789
U.S. Government Securities	36,477,002	—	—	36,477,002
Absolute Return Investments	95,310,343	—	—	95,310,343
Corporate stocks	95,722,540	—	—	95,722,540
Bank Collective Investment Funds	186,724,608	—	—	186,724,608
Master Limited Partnerships	18,443,282	—	—	18,443,282
Private equities	76,494,426	53,461,074	78,297,926	208,253,426
Real estate investment funds	73,437,789	46,807,932	68,553,881	188,799,602
Fixed Income Securities	40,710,385	137,664,891	201,621,004	379,996,280
Domestic Equities		157,402,253	230,527,916	387,930,169
International Equities		150,039,907	219,745,183	369,785,090
Securities lending collateral		23,713,316	34,730,006	58,443,322
Receivables - Net of Allowances				
Commission Credits Receivable	3,697	—	—	3,697
Due from Brokers For Securities Sold	980,616	—	—	980,616
Employer Contributions	1,163,286	811,150	675,458	2,649,894
Employee Contributions	740,828	277,185	340,843	1,358,856
Accrued Interest and Dividends	928,171	—	—	928,171
Other Receivables	—	85	86	171
Prepaid Items	23,249	—	—	23,249
Capital Assets:				
Buildings, Improvements & Equipment, Net	3,154,205	1,081,938	1,081,938	5,318,081
TOTAL ASSETS	812,915,732	583,088,861	852,878,815	2,248,883,408
LIABILITIES				
Accounts Payable	5,338,049	31,780,643	53,514,122	90,632,814
Accrued Expenses	949,995	500,047	696,611	2,146,653
Unearned Revenue - Commission Credits	3,697	—	—	3,697
TOTAL LIABILITIES	6,291,741	32,280,690	54,210,733	92,783,164
NET POSITION:				
Restricted for Pensions	806,623,991	550,808,171	798,668,082	2,156,100,244

City of El Paso, Texas
Combining Statement of Changes in Fiduciary Net Position
Pension Trust Funds
For the Period Ending May 31, 2020

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2018)		Total
		Firemen Division	Policemen Division	
ADDITIONS:				
Contributions:				
Employer	26,424,696	12,271,270	16,051,567	54,747,533
Employee	15,746,549	10,128,623	12,630,482	38,505,654
Total contributions	<u>42,171,245</u>	<u>22,399,893</u>	<u>28,682,049</u>	<u>93,253,187</u>
Other Income	66,738	—	—	66,738
Investment income:				
Net increase in fair value	7,981,580	(43,308,670)	(57,628,664)	(92,955,754)
Interest	4,169,630	3,830,492	5,613,362	13,613,484
Dividends	3,552,203	8,243,353	12,081,742	23,877,298
Securities lending loss	37,424	(92,966)	(124,023)	(179,565)
Investment adviser fees	<u>(2,987,728)</u>	<u>(2,346,244)</u>	<u>(3,307,030)</u>	<u>(8,641,002)</u>
Net investment income	<u>12,819,847</u>	<u>(33,674,035)</u>	<u>(43,364,613)</u>	<u>(64,218,801)</u>
Total additions	<u>54,991,092</u>	<u>(11,274,142)</u>	<u>(14,682,564)</u>	<u>29,034,386</u>
DEDUCTIONS				
Benefits paid to participants	62,251,632	38,197,647	54,618,343	155,067,622
Refunds of contributions	4,215,138	679,508	1,841,567	6,736,213
Administrative expenses	1,866,619	753,808	770,506	3,390,933
Depreciation and amortization expense	—	77,445	77,445	154,890
Total deductions	<u>68,333,389</u>	<u>39,708,408</u>	<u>57,307,861</u>	<u>165,349,658</u>
Change in net position	(13,342,297)	(50,982,550)	(71,990,425)	(136,315,272)
Net position - beginning of the year	<u>819,966,288</u>	<u>601,790,721</u>	<u>870,658,507</u>	<u>2,292,415,516</u>
Net position - end of the year	<u>806,623,991</u>	<u>550,808,171</u>	<u>798,668,082</u>	<u>2,156,100,244</u>

**BUDGETARY SCHEDULES
ENTERPRISE FUNDS
OPERATIONS**



CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
El Paso International Airport
For the Period Ending May 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	41,493,334	41,493,334	27,183,560	(14,309,774)	65.51 %
Charges of Fares and Fees	524,500	524,500	292,095	(232,405)	55.69 %
General Revenues	1,338,521	1,338,521	1,160,696	(177,825)	86.71 %
Interest Revenue	200,000	200,000	471	(199,529)	0.24 %
Unrealized Loss on Investments	—	—	(6,869)	(6,869)	— %
Transfers In	—	—	259	259	— %
Amounts available for appropriation from current year resources	43,556,355	43,556,355	28,630,212	(14,926,143)	65.73 %
Charges to appropriations (outflows):					
Personnel Services	18,846,037	18,846,037	13,268,032	5,578,005	70.40 %
Contractual Services	104,000	69,000	20,593	48,407	29.84 %
Professional Services	818,075	638,275	377,940	260,335	59.21 %
Outside Contracts	9,305,022	8,896,022	4,923,748	3,972,274	55.35 %
Fuel and Lubricants	289,920	234,920	102,068	132,852	43.45 %
Materials and Supplies	1,202,175	1,007,175	929,891	77,284	92.33 %
Communications	189,325	162,325	69,095	93,230	42.57 %
Utilities	2,189,300	2,189,300	1,172,024	1,017,276	53.53 %
Operating Leases	42,200	42,200	14,333	27,867	33.96 %
Travel and Entertainment	246,795	137,795	124,107	13,688	90.07 %
Benefits Provided	500	500	—	500	— %
Maintenance and Repairs	887,900	659,700	370,848	288,852	56.21 %
Other Operating Expenses	2,777,650	2,042,650	1,406,097	636,553	68.84 %
Transfers Out	3,332,245	2,654,312	13,226,973	(10,572,661)	498.32 %
Budget only	3,325,211	5,976,144	—	5,976,144	— %
Total charges to appropriations	43,556,355	43,556,355	36,005,749	7,550,606	82.66 %
Increase in fund balance	—	—	(7,375,537)	7,375,537	
Net Position, Beginning	—	—	247,348,105	(247,348,105)	
Net Position, Ending	—	—	239,972,568	(239,972,568)	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Mass Transit
For the Period Ending May 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	120,000	120,000	103,165	(16,835)	85.97 %
Charges of Fares and Fees	9,970,000	9,970,000	4,658,686	(5,311,314)	46.73 %
General Revenues	45,000	45,000	2,797,860	2,752,860	6,217.47 %
Sales Tax	46,192,500	46,192,500	36,552,919	(9,639,581)	79.13 %
Federal Tax Credit - Build America Bonds	—	—	61,169	61,169	— %
Amounts available for appropriation from current year resources	<u>56,327,500</u>	<u>56,327,500</u>	<u>44,173,799</u>	<u>(12,153,701)</u>	<u>78.42 %</u>
Charges to appropriations (outflows):					
Personnel Services	22,753,261	22,753,261	16,974,582	5,778,679	74.60 %
Professional Services	247,000	165,719	106,391	59,328	64.20 %
Outside Contracts	11,516,500	11,385,474	6,596,328	4,789,146	57.94 %
Fuel and Lubricants	2,553,000	2,350,551	941,547	1,409,004	40.06 %
Materials and Supplies	442,300	123,400	253,229	(129,829)	205.21 %
Communications	211,750	192,950	91,154	101,796	47.24 %
Utilities	1,618,000	1,564,000	837,588	726,412	53.55 %
Operating Leases	366,300	366,300	290,501	75,799	79.31 %
Travel and Entertainment	37,000	27,292	23,836	3,456	87.34 %
Benefits Provided	105,000	89,651	30,519	59,132	34.04 %
Maintenance and Repairs	95,000	85,000	42,445	42,555	49.94 %
Other Operating Expenses	12,036,399	11,929,103	6,369,847	5,559,256	53.40 %
Interest expense	2,257,812	2,257,812	1,128,906	1,128,906	50.00 %
Capital outlay	474,160	424,160	—	424,160	— %
Current Portion - Bonds, Notes and Capital	1,614,018	1,614,018	—	1,614,018	— %
Total charges to appropriations	<u>56,327,500</u>	<u>56,327,500</u>	<u>33,686,873</u>	<u>22,640,627</u>	<u>59.81 %</u>
Increase in fund balance	—	—	10,486,926	(10,486,926)	
Net Position, Beginning	—	—	<u>157,383,058</u>	<u>(157,383,058)</u>	
Net Position, Ending	<u>—</u>	<u>—</u>	<u>167,869,984</u>	<u>(167,869,984)</u>	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Environmental Services
For the Period Ending May 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	62,635,000	62,635,000	42,984,316	(19,650,684)	68.63 %
Sales to Departments	68,000	68,000	37,213	(30,787)	54.73 %
General Revenues	278,000	278,000	209,404	(68,596)	75.33 %
Transfers In	5,953,260	5,953,260	4,476,195	(1,477,065)	75.19 %
Interest Revenue	200,000	200,000	—	(200,000)	— %
Capital Contributions	—	—	18,926	18,926	— %
Budget only	1,849,973	1,364,024	—	(1,364,024)	— %
Gain (Loss) on Sale of Capital Assets	—	—	756	756	— %
Unrealized Loss on Investments	—	—	(8,357)	(8,357)	— %
Amounts available for appropriation from current year resources	70,984,233	70,498,284	47,718,453	(22,779,831)	67.69 %
Charges to appropriations (outflows):					
Personnel Services	19,843,643	19,843,643	14,224,988	5,618,655	71.69 %
Professional Services	207,153	97,684	44,740	52,944	45.80 %
Outside Contracts	2,581,500	2,610,287	1,368,493	1,241,794	52.43 %
Fuel and Lubricants	2,945,500	2,938,000	2,109,204	828,796	71.79 %
Benefits Provided	—	—	83	(83)	— %
Materials and Supplies	7,580,650	7,426,440	4,796,676	2,629,764	64.59 %
Communications	256,500	315,000	200,067	114,933	63.51 %
Utilities	129,500	129,500	46,925	82,575	36.24 %
Operating Leases	65,000	65,000	18,508	46,492	28.47 %
Travel and Entertainment	104,000	21,203	21,405	(202)	100.95 %
Maintenance and Repairs	827,500	691,739	256,386	435,353	37.06 %
Other Operating Expenses	4,466,658	4,383,158	2,556,550	1,826,608	58.33 %
Interest Expense	726,751	726,751	363,375	363,376	50.00 %
Landfill and Transfer Station	3,340,000	900,000	—	900,000	— %
Current portion - Bonds, Notes and Capital	1,473,095	1,473,095	—	1,473,095	— %
Transfers Out	26,436,783	28,876,783	16,994,596	11,882,187	58.85 %
Total charges to appropriations	70,984,233	70,498,284	43,001,996	27,496,287	61.00 %
Increase in fund balance	—	—	4,716,457	(4,716,457)	
Net Position, Beginning	—	—	38,402,837	(38,402,837)	
Net Position, Ending	—	—	43,119,294	(43,119,294)	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
International Bridges
For the Period Ending May 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	—	—	61,325	61,325	— %
Charges of Tolls	18,216,796	18,216,796	12,899,750	(5,317,046)	70.81 %
General Revenues	562,719	562,719	463,011	(99,708)	82.28 %
Unrealized Loss on Investments	—	—	(1,322)	(1,322)	— %
Amounts available for appropriation from current year resources	<u>18,779,515</u>	<u>18,779,515</u>	<u>13,422,764</u>	<u>(5,356,751)</u>	<u>71.48 %</u>
Charges to appropriations (outflows):					
Personnel Services	3,657,002	3,657,002	2,414,460	1,242,542	66.02 %
Professional Services	240,725	152,052	14,981	137,071	9.85 %
Outside Contracts	1,559,330	1,284,832	898,922	385,910	69.96 %
Fuel and Lubricants	7,350	5,941	4,496	1,445	75.68 %
Materials and Supplies	161,883	120,427	83,272	37,155	69.15 %
Communications	20,600	20,600	3,391	17,209	16.46 %
Utilities	109,500	109,500	53,319	56,181	48.69 %
Operating Leases	346,754	346,754	286,717	60,037	82.69 %
Travel and Entertainment	31,758	9,820	9,829	(9)	100.09 %
Maintenance and Repairs	158,000	116,228	52,516	63,712	45.18 %
Other Operating Expenses	163,848	160,186	107,886	52,300	67.35 %
Interest Expense	109,000	109,000	54,500	54,500	50.00 %
Capital outlay	42,000	49,915	7,995	41,920	16.02 %
Current portion - Bonds, Notes and Capital	715,000	715,000	—	715,000	— %
Transfers Out	11,456,765	11,445,265	8,336,541	3,108,724	72.84 %
Budget Only	—	465,494	—	465,494	— %
Total charges to appropriations	<u>18,779,515</u>	<u>18,768,015</u>	<u>12,328,825</u>	<u>6,439,191</u>	<u>65.69 %</u>
Increase in fund balance	—	11,500	1,093,939	(1,082,439)	
Net Position, Beginning	—	—	9,932,263	(9,932,263)	
Net Position, Ending	<u>—</u>	<u>11,500</u>	<u>11,026,202</u>	<u>(11,014,702)</u>	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Tax Office
For the Period Ending May 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>% of Budget</u>
	<u>Original</u>	<u>Final</u>			
Resources (inflows):					
General Revenues	—	—	147,409	147,409	— %
Intergovernmental Revenues	1,709,267	1,709,267	1,642,730	(66,537)	96.11 %
Penalties and Interest-Delinquent Taxes	516,000	516,000	392,970	(123,030)	76.16 %
Unrealized Loss on Investments	—	—	(250)	(250)	— %
Amounts available for appropriation from current year resources	<u>2,225,267</u>	<u>2,225,267</u>	<u>2,182,859</u>	<u>(42,408)</u>	<u>98.09 %</u>
Charges to appropriations (outflows):					
Personnel Services	1,298,650	1,298,650	914,481	384,169	70.42 %
Professional Services	469	469	341	128	72.71 %
Outside Contracts	302,000	305,400	274,979	30,421	90.04 %
Fuel and Lubricants	100	100	63	37	63.00 %
Materials and Supplies	36,832	23,432	14,836	8,596	63.32 %
Communications	101,779	96,779	90,113	6,666	93.11 %
Operating Leases	141,300	146,300	119,278	27,022	81.53 %
Travel and Entertainment	14,000	4,000	3,156	844	78.90 %
Other Operating Expenses	330,136	330,136	226,906	103,230	68.73 %
Budget Only	—	20,000	—	20,000	— %
Total charges to appropriations	<u>2,225,267</u>	<u>2,225,267</u>	<u>1,644,153</u>	<u>581,113</u>	<u>73.89 %</u>
Increase in fund balance	—	—	538,706	(538,706)	
Net Position, Beginning	—	—	1,155,715	(1,155,715)	
Net Position, Ending	<u>—</u>	<u>—</u>	<u>1,694,421</u>	<u>(1,694,421)</u>	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Supply and Support
For the Period Ending May 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Sales to Departments	17,498,000	17,498,000	12,250,205	(5,247,795)	70.01 %
General Revenues	7,000	7,000	1,524	(5,476)	21.77 %
Unrealized Loss on Investments	—	—	(293)	(293)	— %
Amounts available for appropriation from current year resources	<u>17,505,000</u>	<u>17,505,000</u>	<u>12,251,436</u>	<u>(5,253,564)</u>	<u>69.99 %</u>
Charges to appropriations (outflows):					
Personnel Services	5,214,859	5,214,859	3,629,072	1,585,787	69.59 %
Outside Contracts	170,000	170,000	54,195	115,805	31.88 %
Fuel and Lubricants	5,714,500	5,714,500	2,838,943	2,875,557	49.68 %
Materials and Supplies	4,530,000	4,530,000	2,497,270	2,032,730	55.13 %
Communications	4,000	4,000	97	3,903	2.43 %
Utilities	31,000	31,000	15,233	15,767	49.14 %
Operating Leases	10,000	10,000	4,673	5,327	46.73 %
Travel and Entertainment	1,000	1,000	—	1,000	— %
Benefits Provided	2,500	2,500	684	1,816	27.36 %
Maintenance and Repairs	1,650,000	1,650,000	1,319,005	330,995	79.94 %
Other Operating Expenses	26,000	26,000	7,496	18,504	28.83 %
Capital Outlay	126,000	26,000	—	26,000	— %
Transfers Out	—	100,000	—	100,000	— %
Budget Only	25,141	25,141	—	25,141	— %
Total charges to appropriations	<u>17,505,000</u>	<u>17,505,000</u>	<u>10,366,668</u>	<u>7,138,332</u>	<u>59.22 %</u>
Increase in fund balance	—	—	1,884,768	(1,884,768)	
Net Position, Beginning	—	—	<u>(4,136,089)</u>	<u>4,136,089</u>	
Net Position, Ending	<u>—</u>	<u>—</u>	<u>(2,251,321)</u>	<u>2,251,321</u>	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Self Insurance
For the Period Ending May 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Premium Contributions	65,985,047	65,985,047	47,089,151	(18,895,896)	71.36 %
General Revenues	—	—	738,503	738,503	— %
Unrealized Loss on Investments	—	—	(5,038)	(5,038)	— %
Transfers In	650,000	650,000	348,292	(301,708)	53.58 %
Amounts available for appropriation from current year resources	66,635,047	66,635,047	48,170,908	(18,464,139)	72.29 %
Charges to appropriations (outflows):					
Personnel Services	2,876,390	2,876,390	1,968,602	907,788	68.44 %
Professional Services	1,354,189	1,354,189	623,748	730,441	46.06 %
Outside Contracts	3,005,982	3,005,982	1,414,140	1,591,842	47.04 %
Materials and Supplies	44,850	44,850	8,871	35,979	19.78 %
Communications	1,050	1,050	110	940	10.48 %
Operating Leases	4,400	4,400	952	3,448	21.64 %
Travel and Entertainment	7,000	7,000	1,218	5,782	17.40 %
Benefits Provided	58,982,153	58,982,153	42,611,976	16,370,177	72.25 %
Other Operating Expenses	12,300	12,300	1,144	11,156	9.30 %
Budget Only	346,734	346,734	—	346,734	— %
Total charges to appropriations	66,635,047	66,635,047	46,630,761	20,004,287	69.98 %
Increase in fund balance	—	—	1,540,147	(1,540,147)	
Net Position, Beginning	—	—	11,756,887	(11,756,887)	
Net Position, Ending	—	—	13,297,034	(13,297,034)	