CITY OF EL PASO, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

January 31, 2015

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Downtown Development Corporation	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	$ 50,315,316	2,536,680	55,579,367	(1,591,781)	859,290	23,617,720	131,316,592
Investments	-	-	-	-	-	-	-
Receivables - Net of Allowances							
Taxes	20,296,475	-	3,467,010	-	457,596	-	24,221,081
Interest	19,664	264,881	15,095	46,787	-	643	347,070
Trade	4,040,654	-	-	10,110,311	24,448	336,698	14,512,111
Notes	-	31,826,577	-	-	-	117,834	31,944,411
Due from Other Government Agencies	-	2,634,014	-	7,547,688	-	7,353,113	17,534,815
Other	9,681,832	-	-	-	-	2,239,018	11,920,850
Prepaid Items	-	-	-	-	-	43,004	43,004
Due from Other Funds	-	-	-	5,668,909	-	-	5,668,909
Inventory	3,702,322	-	-	-	-	63,222	3,765,544
Total Assets	88,056,263	37,262,152	59,061,472	21,781,914	1,341,334	33,771,252	241,274,387
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 88,056,263	37,262,152	59,061,472	21,781,914	1,341,334	33,771,252	241,274,387
LIABILITIES							
Accounts Payable	$ 4,186,076	248,364	-	284,064	-	2,914,808	7,633,312
Accrued Payroll	4,352,991	42,263	-	30,855	-	358,294	4,784,403
Due to Other Funds	1,900	-	-	23,507,804	-	-	23,509,704
Taxes Payable	2,302,231	-	8,001	-	-	21,653	2,331,885
Unearned Revenue	1,782,378	58,982	-	19,063	-	7,407,098	9,267,521
Due to Other Government Agencies	2,829,469	489	-	-	-	1,139	2,831,097
Encumbrances Outstanding	-	-				81,082	81,082
Total Liabilities	15,455,045	350,098	8,001	23,841,786	-	10,784,074	50,439,004
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenues low income housing loands and community developmentAd Valorem Taxes		36,912,054					36,912,054
Unavailable Revenues Property Taxes	6,735,051	-	3,174,180	-	-	-	9,909,231
Total Deferred Inflows of Resources	6,735,051	36,912,054	3,174,180	-	-	-	46,821,285
FUND BALANCES:							
Nonspendable	3,702,322	-	-	-	-	106,226	3,808,548
Restricted	17,417,752	-	55,879,291	-	1,341,334	15,239,751	89,878,128
Committed	-	-	-	-	-	8,899,082	8,899,082
Unassigned	44,746,093	-	-	(2,059,872)	-	(1,257,880)	41,428,341
Total Fund Balances	65,866,167	-	55,879,291	(2,059,872)	1,341,334	22,987,178	144,014,098
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 88,056,263	37,262,152	59,061,472	21,781,914	1,341,334	33,771,252	241,274,387

CITY OF EL PASO, TEXAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Five Months Ended January 31, 2015

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Downtown Development Corporation	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Property Taxes	$ 102,759,211	-	53,005,133	-	-	1,147,236	156,911,580
Penalties and Interest-Delinquent taxes	315,828	-	156,601	-	-	-	472,429
Sales Taxes	33,038,480	-	-	1,217,290	973,749	2,190,827	37,420,346
Franchise Fees	14,699,197	-	-	-	-	1,636,634	16,335,831
Charges for Services	9,857,877	921,196	540,020	841,183	3,400	12,815,154	24,978,830
Fines and Forfeitures	4,144,375	-	-	-	-	635,335	4,779,710
Licenses and Permits	4,610,399	-	-	-	-	18,164	4,628,563
Intergovernmental Revenues	1,756,749	5,257,547	-	5,511,678	-	4,153,130	16,679,104
Rents and Other	780,388	124,185	-	-	333,333	443,068	1,680,974
TOTAL REVENUES	171,962,504	6,292,487	53,701,754	7,570,151	1,319,766	23,039,548	263,886,210
EXPENDITURES							
Current:							
General Government	13,234,129	62,597	-	34,123	-	292,927	13,623,776
Public Safety	89,552,814	-	-	-	-	5,066,886	94,619,700
Public Works	7,694,370	-	-	285,810	-	1,935,747	9,915,927
Facilities Maintenance	6,689,269	-	-	-	-	418	6,689,687
Public Health	2,302,469	-	-	-	-	5,077,199	7,379,668
Parks Department	6,841,756	29,921	-	-	-	524,891	7,396,568
Library	3,326,750	-	-	-	-	22,613	3,349,363
Non Departmental	6,667,149	-	-	-	-	84,001	6,751,150
Culture and Recreation	2,470,234	-	-	678,155	-	3,224,834	6,373,223
Economic Development	3,486,243	-	-	864,004	-	1,599,025	5,949,272
Community and Human Development	131,082	4,665,619	-	-	-	161,386	4,958,087
Debt Service:							
Principal	1,723,371	-	-	-	-	-	1,723,371
Interest Expense	240,640	-	-	-	-	-	240,640
Fiscal Fees	-	-	(4,921)	(14,590)	9,491	-	(10,020)
Capital Outlay	-	1,534,350	-	26,214,585	-	1,204,093	28,953,028
TOTAL EXPENDITURES	144,360,276	6,292,487	(4,921)	28,062,087	9,491	19,249,020	197,968,440
Excess(Deficiency) of revenues over expenditures	27,602,228	-	53,706,675	(20,491,936)	1,310,275	3,790,528	65,917,770
OTHER FINANCING SOURCES(USES):							
Transfers In	7,343,463	-	-	1,595,763	28,263	603,947	9,571,436
Transfers Out	(1,446,346)	-	-	-	(1,387,430)	2,555,464	(278,312)
Proceeds from Sale of Capital Assets	-	-	-	979	-	(4,574,111)	(4,573,132)
Capital Contributions	-	-	-	3,554,333		-	3,554,333
Other Sources (Uses)	(1,022,575)	-	-	-		-	(1,022,575)
TOTAL OTHER FINANCING SOURCES(USES)	4,874,542	-	-	9,970,925	(1,359,167)	(1,414,700)	12,071,600
Net change in fund balances	32,476,770	-	53,706,675	(10,521,011)	(48,892)	2,375,828	77,989,370
Fund balances - beginning of year	33,389,397	-	2,172,616	8,461,139	1,390,226	20,611,350	66,024,728
Fund balances - end of period	$ 65,866,167	-	55,879,291	(2,059,872)	1,341,334	22,987,178	144,014,098

CITY OF EL PASO, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
January 31, 2015

	Business-type Activities - Enterprise Funds					
	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Totals	Governmental Activities - Internal Service Funds
ASSETS						
Current assets:						
Cash and Cash Equivalents	$ 74,292,280	22,086,778	(22,444,527)	4,455,184	78,389,715	27,440,282
Investments	-	-	-	-	-	-
Receivables - Net of Allowances:						
Taxes	-	-	6,166,151	-	6,166,151	-
Interest	27,448	11,251	19,027	1,173	58,899	14,616
Trade	1,338,297	3,253,892	238,788	-	4,830,977	6,996
Due from Other Government Agencies	-	263,036	16,992,020	-	17,255,056	-
Prepaid Items	386,226	-	318,055	-	704,281	432,417
Due From Other Funds	-	-	23,507,804	-	23,507,804	-
Inventory	1,229,072	-	2,616,168	-	3,845,240	928,814
Total current assets	77,273,323	25,614,957	27,413,486	4,456,357	134,758,123	28,823,125
Noncurrent assets:						
Restricted Cash and Cash Equivalents	-	20,815,843	-	-	20,815,843	-
Capital Assets:						
Land	1,381,099	6,671,093	11,610,424	2,469,531	22,132,147	-
Buildings, Improvements & Equipment, Net	192,371,251	26,701,890	95,961,185	16,903,993	331,938,319	88,848
Construction in Progress	23,665,454	4,909,011	36,298,818	657,036	65,530,319	-
Total noncurrent assets	217,417,804	59,097,837	143,870,427	20,030,560	440,416,628	88,848
TOTAL ASSETS	294,691,127	84,712,794	171,283,913	24,486,917	575,174,751	28,911,973
LIABILITIES						
Current liabilities:						
Accounts Payable	$ 889,881	356,103	1,797,669	62,202	3,105,855	(594,521)
Accrued Payroll	271,289	330,465	594,592	37,475	1,233,821	98,638
Certificate of Obligation Bonds - Current Current Portion	1,142,425	1,211,587	1,053,657	2,080,004	5,487,673	-
Due to Other Funds	1,347,752	2,153,106	1,745,798	422,253	5,668,909	-
Taxes Payable	46,138	-	10	-	46,148	-
Interest Payable on Bonds and Notes	153,551	43,996	86,171	15,520	299,238	-
Unearned Revenue	1,077,212	5,019	3,872	5,000	1,091,103	-
Construction Contracts and Retainage Payable	1,795,483	-	-	-	1,795,483	-
Compensated Absences - Current	1,786,767	989,243	1,478,938	146,051	4,400,999	392,358
Landfill Closure Costs - Current	-	992,875	-	-	992,875	-
Claims and Judgments - Current	-	-	-	-	-	15,220,661
Total current liabilities	8,510,498	6,082,394	6,760,707	2,768,505	24,122,104	15,117,136
Noncurrent liabilities:						
Certificates of Obligation Bonds	-	22,641,329	49,143,159	7,413,307	79,197,795	-
Revenue Bonds	57,491,469	18,043	-	(125,723)	57,383,789	-
Compensated Absences	503,960	279,017	417,136	41,194	1,241,307	110,665
Landfill Closure Costs	-	19,702,727	-	-	19,702,727	-
Delta Transfer Station Closure Costs	-	120,241	-	-	120,241	-
Claims and Judgments	-	-	229,243	-	229,243	-
Net Pension Obligation	1,804,514	268,635	485,114	33,283	2,591,546	77,701
Other Postemployment Benefits	4,070,095	5,473,257	8,676,591	836,364	19,056,307	1,421,789
Total noncurrent liabilities	63,870,038	48,503,249	58,951,243	8,198,425	179,522,955	1,610,155
TOTAL LIABILITIES	72,380,536	54,585,643	65,711,950	10,966,930	203,645,059	16,727,291
NET POSITION						
Net investment in capital assets	$ 158,783,910	14,411,035	117,181,415	12,036,253	302,412,613	72,629
Restricted for:						
Airport Operations	11,297,224	-	-	-	11,297,224	-
Passenger Facilities	5,539,526	-	-	-	5,539,526	-
Customer Facility Charge	9,771,852	-	-	-	9,771,852	-
Unrestricted	36,918,079	15,716,116	(11,609,452)	1,483,734	42,508,477	12,112,053
TOTAL NET POSITION	$ 222,310,591	30,127,151	105,571,963	13,519,987	371,529,692	12,184,682
TOTAL LIABILITIES AND NET POSITION	$ 294,691,127	84,712,794	171,283,913	24,486,917	575,174,751	28,911,973

CITY OF EL PASO, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Five Months Ended January 31, 2015

	Business-type Activities - Enterprise Funds									
	Operating Budget	El Paso International Airport	Operating Budget	Environmental Services	Operating Budget	Mass Transit	Operating Budget	International Bridges	Total	Governmental Activities - Internal Service Funds
OPERATING REVENUES:										
Charges of Rentals and Fees	36,897,927	14,316,654	46,321,393	19,202,925	40,000	37,659	79,285	77,398	33,634,636	-
Charges of Tolls	-	-	-	-	-	-	20,670,221	8,804,268	8,804,268	-
Charges of Fares and Fees	411,065	112,064	168,000	75,151	11,595,800	4,113,610	-	-	4,300,825	-
Sales to Departments	-	-	-	17,917	-	-	-	-	17,917	7,481,507
Premium Contributions	-	-	-	-	-	-	-	-	-	23,161,911
General Revenues	349,299	164,865	1,053,373	428,393	3,600,000	76,638	351,250	149,106	819,002	361,814
Total Operating Revenues	37,658,291	14,593,583	47,542,766	19,724,386	15,235,800	4,227,907	21,100,756	9,030,772	47,576,648	31,005,232
OPERATING EXPENSES:										
Personnel Services	16,720,676	7,185,178	20,820,400	8,539,715	30,101,331	14,661,736	2,324,230	991,528	31,378,157	2,427,885
Contractual Services	67,000	7,075	26,055	3,576	10,000	-	2,824,528	448,384	459,035	-
Professional Services	657,081	175,639	137,782	694	330,632	151,463	27,423	-	327,796	539,761
Outside Contracts	6,615,668	2,002,204	3,206,121	872,626	12,301,869	4,498,892	1,313,200	361,132	7,734,854	1,518,797
Fuel and Lubricants	347,120	2,740	4,028,252	1,236,757	5,860,355	1,738,127	12,350	3,302	2,980,926	2,563,566
Materials and Supplies	1,499,307	441,614	7,457,530	3,200,993	4,613,145	1,689,055	188,827	14,011	5,345,673	1,692,548
Communications	373,525	145,205	323,699	8,697	173,318	36,583	27,294	2,808	193,293	1,340
Utilities	1,920,499	477,812	210,150	63,357	989,500	483,082	86,500	28,205	1,052,456	10,264
Operating Leases	54,100	8,187	66,241	15,498	944,000	263,116	345,254	171,607	458,408	24,134
Travel and Entertainment	155,925	109,478	87,685	18,545	46,000	15,431	20,635	9,628	153,082	1,727
Benefits Provided	500	130		-	40,000	13,474	-	-	13,604	19,944,030
Maintenance and Repairs	988,950	177,250	334,965	80,704	431,258	133,313	304,000	32,352	423,619	679,505
Landfill and Transfer Station Utilization	-	-	3,001,005	550,251	-	-	-	-	550,251	-
Other Operating Expenses	1,156,899	154,516	3,428,011	1,530,032	3,044,393	1,148,436	79,500	25,044	2,858,028	15,050
Depreciation	-	6,401,109		3,973,933	-	3,842,851	-	242,294	14,460,187	3,253
Total Operating Expenses	30,557,250	17,288,137	43,127,896	20,095,378	58,885,801	28,675,559	7,553,741	2,330,295	68,389,369	29,421,860
Operating Income (Loss)	7,101,041	(2,694,554)	4,414,870	(370,992)	(43,650,001)	(24,447,652)	13,547,015	6,700,477	(20,812,721)	1,583,372
NONOPERATING REVENUES (EXPENSES):										
Interest Revenue	90,000	-	60,000	-	-	-	-	-	-	-
Interest Expense	-	-	(1,080,569)	-	(1,720,900)	-	(427,723)	-	-	-
Customer Facility Charge	3,299,000	1,402,072	-	-	-	-	-	-	1,402,072	-
Sales Tax	-	-	-	-	40,182,268	15,928,379	-	-	15,928,379	-
FTA Subsidy	-	-	-	-	11,500,000	4,979,167	-	-	4,979,167	-
Total NonOperating Revenues (Expenses)	3,389,000	2,893,824	(1,020,569)	-	49,961,368	20,907,546	(427,723)	-	23,801,370	-
Income (Loss) Before Capital Contributions and Transfers	10,490,041	199,270	3,394,301	(370,992)	6,311,367	(3,540,106)	13,119,292	6,700,477	2,988,649	1,583,372
Capital Contributions		247,685	65,000	246,269	-	3,318,071	-	-	3,812,025	-
Transfers Out	(7,497,435)	(541,270)	(6,457,595)	2,641,421	(3,340,800)	(1,392,000)	(11,062,240)	(4,404,590)	(3,696,439)	-
Change in net assets	2,992,606	(94,315)	(2,998,294)	2,516,698	2,970,567	(1,614,035)	2,057,052	2,295,887	3,104,235	1,583,372
Total Net Position-beginning		222,404,906		27,610,453		107,185,998		11,224,100	368,425,457	10,601,310
Total Net Position-ending	2,992,606	222,310,591	(2,998,294)	30,127,151	2,970,567	105,571,963	2,057,052	13,519,987	371,529,692	12,184,682

CITY OF EL PASO, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Five Months Ended January 31, 2015

	Business-type Activities - Enterprise Funds					
	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Totals	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Customers	$ 15,898,324	19,219,014	4,940,853	9,032,571	49,090,762	31,004,766
Payments to Suppliers	(5,889,592)	(4,775,022)	(14,697,692)	(1,113,896)	(26,476,202)	(30,017,640)
Payments to Employees	(7,226,108)	(8,547,124)	(14,637,589)	(998,264)	(31,409,085)	(2,419,917)
Net cash provided (used) by operating activities	2,782,624	5,896,868	(24,394,428)	6,920,411	(8,794,525)	(1,432,791)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers to Other Funds	(541,270)	-	(1,392,000)	(4,404,590)	(6,337,860)	-
Transfers from Other Funds	-	2,641,421	-	-	2,641,421	-
Sales Tax	-	-	15,928,379	-	15,928,379	-
FTA Subsidy	-	-	4,979,167	-	4,979,167	-
Net cash provided (used) by noncapital financing activities	(541,270)	2,641,421	19,515,546	(4,404,590)	- 17,211,107	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from Capital Debt	-		-	-	-	-
Passenger Facility Charge	1,491,752	-	-	-	1,491,752	-
Customer Facility Charges	1,402,072		-		1,402,072	
Capital Contributions from Federal Government	247,685	-	3,318,071	-	3,565,756	-
Purchases of Capital Assets	(10,590,887)	(3,882,576)	(4,435,593)	(4,138)	(18,913,194)	-
Payment of Landfill Closure and Transfer Station costs	-	(2,962,688)	-	-	(2,962,688)	-
Proceeds from Capital Debt	-	-	-	-	-	
Principal Paid on Capital Debt	-	-	-	-	-	-
Interest Paid on Capital Debt	-	-	-	-	-	-
Unamortized Bond Issue Expense	2	-	-	-	2	-
Proceeds from Sale of Capital Assets	-	110,586	8,306	-	118,892	-
Net cash provided (used) by capital and related financing activities	(7,449,376)	(6,734,678)	(1,109,216)	(4,138)	(15,297,408)	-
CASH FLOWS FROM INVESTING ACTIVITIES						
Proceeds from sales and maturities of investments	-	-	(7,616,983)	-	(7,616,983)	-
Purchases of Investments	36,797,436	9,388,211	-	897,857	47,083,504	13,362,327
Interest	-	-	-	-	-	-
Net cash provided (used) by investing activities	36,797,436	9,388,211	(7,616,983)	897,857	39,466,521	13,362,327
Net increase (decrease) in cash and cash equivalents	31,589,414	11,191,822	(13,605,081)	3,409,540	32,585,695	11,929,536
Cash and Cash Equivalents - beginning of the year	42,702,866	31,710,799	(8,839,446)	1,045,644	66,619,863	15,510,746
Cash and Cash Equivalents - end of the year	$ 74,292,280	42,902,621	(22,444,527)	4,455,184	99,205,558	27,440,282

CITY OF EL PASO, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Five Months Ended January 31, 2015

	Business-type Activities - Enterprise Funds					
	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Totals	Governmental Activities - Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating Income (Loss)	$ (2,694,554)	(370,992)	(24,447,652)	6,700,477	(20,812,721)	1,583,372
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:						
Landfill and Transfer Station Utilization	-	2,962,688	-	-	2,962,688	-
Depreciation Expense	6,401,109	3,973,933	3,842,851	242,294	14,460,187	3,253
Compensated Absences	-	-	-	-	-	
Other Post Employment Benefits	-	-	-	-	-	-
Net Pension Obligation	-	-	-	-	-	-
Change in Assets and Liabilities:						
Receivables, Net	2,068,277	(533,092)	709,582	1,799	2,246,566	(466)
Inventories	-	-	-	-	-	(22,304)
Other Assets	-	27,720	(256,629)	-	(228,909)	100,000
Accounts and other payables	(2,951,278)	(155,980)	(4,266,727)	(17,423)	(7,391,408)	(3,104,614)
Accrued Expenses	(40,930)	(7,409)	24,147	(6,736)	(30,928)	7,968
Net cash provided by operating activities	$ 2,782,624	5,896,868	(24,394,428)	6,920,411	(8,794,525)	(1,432,791)

CITY OF EL PASO, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

January 31, 2015

	Pension Trust Funds	Private-Purpose Trusts	Agency Funds
ASSETS			
Cash and Cash Equivalents	$ 21,909,634	4,856,512	702,076,185
Investments:			
Commingled Funds	-	2,824,473	-
Receivables - Net of Allowances			-
Trade			-
Commission Credits Receivable	137,037	-	-
Due from Brokers For Securities Sold	3,459,193	-	-
Employer Contributions	916,110	-	-
Employee Contributions	734,878	-	-
Interest	-	1,303	-
Taxes			77,552,506
Prepaid Items	-	-	-
Due from Other Funds	-	-	3,581,048
Capital Assets:			-
Buildings, Improvements & Equipment, Net	1,235,098	-	-
Total Assets	$ 2,051,459,481	7,682,288	783,209,739
LIABILITIES			
Accounts Payable	$ 82,040,905	37,572	
Accrued Payroll	-	2,150	-
Due to Other Funds	-	3,262,096	-
Prepaid Property Taxes	-	-	1,611,314
Deferred Revenue - Commission Credits	137,037	-	-
Due to Other Government Agencies	-	-	698,270,542
Property Taxes Subject to Refund-Other Taxing Entities	-	-	5,775,377
Uncollected Property Taxes-Other Taxing Entities	-	-	77,552,506
Total liabilities	82,177,942	3,301,818	783,209,739
NET POSITION:			
Held in Trust for Pension Benefits and Other Purposes	$ 1,969,281,539	4,380,470	

CITY OF EL PASO, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Five Months Ended January 31, 2015

	Pension Trust Funds	Private-Purpose Trusts
ADDITIONS:		
Contributions:		
Employer	$ 32,529,500	-
Employee	24,395,018	-
Total contributions	56,924,518	-
Rental vehicle sales tax	-	1,587,399
Miscellaneous	-	101,238
Investment income:		
Net appreciation in fair value of investments	163,434,977	-
Interest	11,113,726	-
Dividends	12,648,404	-
Securities lending income	387,238	-
Securities lending fees	-	-
Decrease in commission credits receivable	-	-
Investment advisor fees	(5,322,775)	-
Net investment income	182,261,570	-
Total additions	239,186,088	1,688,637
DEDUCTIONS:		
Benefits paid to participants	76,290,088	-
Refunds	4,872,171	-
Administrative expenses	1,584,380	-
Depreciation and amortization expense	122,199	-
Expended for other purposes	-	106,541
Total deductions	82,868,838	106,541
Change in net assets	156,317,250	1,582,096
Net position - beginning of the year	1,812,964,289	2,798,374
Net position - end of the year	$ 1,969,281,539	4,380,470

CITY OF EL PASO, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the Five Months Ended January 31, 2015

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
Resources (inflows):					
Property taxes	$ 148,771,579	148,771,579	102,759,211	(46,012,368)	69.07%
Penalties and Interest-Delinquent taxes	254,598	254,598	315,828	61,230	124.05%
Sales taxes	82,705,883	82,705,883	33,038,480	(49,667,403)	39.95%
Franchise fees	47,854,734	47,854,734	14,699,197	(33,155,537)	30.72%
Licenses and permits	13,401,926	13,401,926	4,610,399	(8,791,527)	34.40%
Fines and forfeitures	11,049,122	11,049,122	4,144,375	(6,904,747)	37.51%
Charges for services	30,063,290	30,063,290	9,857,877	(20,205,413)	32.79%
Intergovernmental revenues	1,914,708	2,414,708	1,756,749	(657,959)	72.75%
County Participation	556,126	556,126		(556,126)	
Rents and other	1,670,694	1,670,694	780,388	(890,306)	46.71%
Interest	100,000	100,000		(100,000)	
Transfers In	21,173,986	21,173,986	7,343,463	(13,830,523)	34.68%
Amounts available for appropriation from current year resources	359,516,646	360,016,646	179,305,967	(180,710,679)	49.80%
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,257,190	1,257,190	527,347	729,843	41.95%
City Manager	975,090	1,051,440	684,080	367,360	65.06%
Office of Management and Budget	1,161,595	1,085,245	192,182	893,063	17.71%
Internal Audit	460,828	460,828	190,214	270,614	41.28%
Public Information	244,249	244,249	112,573	131,676	46.09%
Municipal Clerk	2,305,964	2,305,964	739,509	1,566,455	32.07%
Financial Services	2,059,069	2,059,069	645,018	1,414,051	31.33%
Information Technology	7,313,546	7,313,546	4,051,541	3,262,005	55.40%
City Records	241,121	241,121	70,219	170,902	29.12%
City Attorney	3,956,898	3,956,898	1,712,714	2,244,184	43.28%
Human Resources	971,339	971,339	547,158	424,181	56.33%
Tax Office	-	-	(36,508)	36,508	
Public Safety and Community Services:					
Police Department	118,671,303	118,671,303	50,061,855	68,609,448	42.19%
Fire Department	94,289,099	94,288,349	40,343,718	53,944,631	42.79%
Municipal Court	3,223,104	3,223,104	1,230,715	1,992,389	38.18%
Public Health	6,096,059	6,596,059	2,302,469	4,293,590	34.91%
Library	8,904,570	8,904,570	3,326,750	5,577,820	37.36%
Parks Department	12,318,613	12,318,613	6,841,756	5,476,857	55.54%
Transportation and Public Works:					
Facilities Maintenance	26,080,837	26,080,837	7,728,325	18,352,512	29.63%
Engineering	5,177,145	5,177,145	1,871,355	3,305,790	36.15%
Street Department	12,896,288	12,896,288	5,395,132	7,501,156	41.83%
Development and Tourism:					
City Development:					
Business Center	5,648,793	5,648,793	2,223,555	3,425,238	39.36%
Building Permits Inspection-Commercial	1,210,547	1,210,547	424,942	785,605	35.10%
Economic Development Administration	1,672,509	1,672,509	517,050	1,155,459	30.91%
Community and human development	472,546	472,546	131,082	341,464	27.74%
Culture and recreation:					
Art Museum	1,380,177	1,380,177	528,531	851,646	38.29%
History Museum	612,214	612,214	256,024	356,190	41.82%
Archeology Museum	185,117	184,907	58,665	126,242	31.73%
Cultural Affairs	189,501	189,501	54,099	135,402	28.55%
Zoo	4,032,986	4,032,986	1,572,915	2,460,071	39.00%
Nondepartmental:					
Non Departmental	35,508,349	35,504,991	12,524,212	22,980,779	35.27%
Transfers to other funds	-	-	-	-	
Total charges to appropriations	359,516,646	360,012,328	146,829,197	213,183,131	40.78%
Increase (Decrease) in fund balance:	-	4,318	32,476,770	32,472,452	
Fund balance, September 1	33,389,397	33,389,397	33,389,397	-	
Fund balance, August 31	$ 33,389,397	33,393,715	65,866,167	32,472,452	

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
General Fund
Schedule of Expenditures - Budget and Actual
Legal Level of Budgetary Control
For the Five Months Ended January 31, 2015

Division	Function/Activity	Adopted Budget	Adjusted Budget	Actuals		Actuals	Variance with Final Budget Positive (Negative)	% Budget Utilized
10000	COUNCIL DISTRICT 01-WAGES	115,958	115,958	41,851		41,851	74,107	36.09%
10010	COUNCIL DISTRCT 02-WAGES	115,958	115,958	52,185		52,185	63,773	45.00%
10020	COUNCIL DISTRCT 03-WAGES	115,958	115,958	61,348		61,348	54,610	52.91%
10030	COUNCIL DISTRCT 04-WAGES	115,958	115,958	40,351	902	41,253	75,607	35.58%
10040	COUNCIL DISTRCT 05-WAGES	115,958	115,958	50,761		50,761	65,197	43.78%
10050	COUNCIL DISTRCT 06-WAGES	115,958	115,958	46,256		46,256	69,702	39.89%
10060	COUNCIL DISTRCT 07-WAGES	115,958	115,958	49,579		49,579	66,379	42.76%
10070	COUNCIL DISTRCT 08-WAGES	115,958	115,958	51,741		51,741	64,217	44.62%
10090	OFFICE OF THE MAYOR-WAGES	329,526	329,526	132,373		132,373	197,153	40.17%
10500	ATTRNYS AND PARALEGALS-WAGES	2,199,488	2,199,488	849,706		849,706	1,349,782	38.63%
10510	LEGAL SECRETARIAL STAFF-WAGES	457,909	457,909	187,463		187,463	270,446	40.94%
10520	LEGAL SUPPORT STAFF-WAGES	101,326	101,326	28,054		28,054	73,272	27.69%
11010	CITY CLRK ELECTNS-WAGES	623,960	623,960	241,111		241,111	382,849	38.64%
11020	MUNICPL CLRK-CITY CLRK-WAGES	818,448	818,448	185,532		185,532	632,916	22.67%
11030	MUNICPL CLRK ADMIN-WAGES	2,439,287	2,439,287	898,581		898,581	1,540,706	36.84%
11040	MUNICPL COURT JUDICIARY-WAGES	863,556	863,556	312,866		312,866	550,690	36.23%
11060	MUNICPL CLRK JUDICIARY-WAGES	783,817	783,817	332,134		332,134	451,683	42.37%
12000	OFFICE OF MANAGMENT AND BUDGET-WAGES	1,161,595	1,085,245	192,020	162	192,182	893,225	17.71%
12010	CITY MANAGER-WAGES	975,090	1,051,440	684,053	27	684,080	367,387	65.06%
12020	PUBLIC INFOR OFFICE-WAGES	244,249	244,249	112,573		112,573	131,676	46.09%
12030	INTERNAL AUDIT-WAGES	460,828	460,828	190,214		190,214	270,614	41.28%
13120	CITY AUCTIONS-WAGES	285,250	285,250	95,637		95,637	189,613	33.53%
13130	FINANCIAL ACCT REPORTING-WAGES	949,051	949,051	229,279		229,279	719,772	24.16%
13150	TREASURY SERVS-WAGES	224,497	224,497	94,829		94,829	129,668	42.24%
13160	FISCAL OPER-WAGES	600,271	600,271	227,434		227,434	372,837	37.89%
13170	PURCHASING ADMIN-WAGES	-	-	(2,714)		(2,714)	2,714	
14000	HUMAN RESOURCES ADMIN-WAGES	481,624	481,624	234,830		234,830	246,794	48.76%
14025	LABOR RELATIONS-WAGES	531,917	531,917	182,372		182,372	349,545	34.29%
14030	ORGANIZATIONAL DEVELOPMENT-WAGES	489,715	489,715	312,328		312,328	177,387	63.78%
14045	PAYROLL AND BENEFITS-WAGES	425,770	425,770	104,731		104,731	321,039	24.60%
15090	INFOR SERVS PROJ-WAGES	6,012,857	6,012,857	3,512,992	6,375	3,519,367	2,499,865	58.53%
15100	INFOR TECH-WAGES	1,300,689	1,300,689	528,544	836	529,380	772,145	40.70%
15200	Application Management-WAGES	1,881,753	1,881,753	676,583	14,683	691,266	1,205,170	36.74%
15210	Infrastructure Management-WAGES	1,978,267	1,978,267	602,180		602,180	1,376,087	30.44%
15220	Information Security Assurance-WAGES	88,335	88,335	158		158	88,177	0.18%
15230	Strategic Innovation & Enterpr-WAGES	538,238	538,238	223,359		223,359	314,879	41.50%
16000	ADMINISTRATION-WAGES	406,164	406,164	160,682		160,682	245,482	39.56%
16010	SUPPLY CHAIN MANAGEMENT-WAGES	735,195	735,195	269,572		269,572	465,623	36.67%

CITY OF EL PASO, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual
Legal Level of Budgetary Control
For the Five Months Ended January 31, 2015

Division	Function/Activity	Adopted Budget	Adjusted Budget	Actuals		Actuals	Variance with Final Budget Positive (Negative)	% Budget Utilized
19000	TAX OFFICE COLLCTNS-WAGES	-	-	(36,508)		(36,508)	36,508	
19030	Tax Administration-WAGES	594,084	594,084	137,055		137,055	457,029	23.07%
19040	Tax Collection & Disbursement-WAGES	1,553,928	1,550,570	690,144	3,746	693,890	860,426	44.75%
21000	CHIEFS OFFICE-WAGES	3,318,628	3,338,628	1,281,910	1,506	1,283,416	2,056,718	38.44%
21010	INTERNAL AFFAIRS-WAGES	1,929,976	1,929,976	810,019		810,019	1,119,957	41.97%
21020	TRAINING-WAGES	3,433,823	3,433,823	1,791,145		1,791,145	1,642,678	52.16%
21030	PD PERSONNEL-WAGES	1,558,083	1,558,083	717,801		717,801	840,282	46.07%
21040	PLNG AND RESEARCH-WAGES	453,531	453,531	184,077	19	184,096	269,454	40.59%
21050	VEHICLE OPER-WAGES	4,267,423	4,267,423	1,859,081		1,859,081	2,408,342	43.56%
21060	GRANT OPER PDHQ-WAGES	902,396	882,396	113,815		113,815	768,581	12.90%
21080	RECORDS-WAGES	2,528,393	2,528,393	753,777		753,777	1,774,616	29.81%
21090	POLICE SUPPLY-WAGES	549,310	549,310	470,587		470,587	78,723	85.67%
21100	FINANCIAL SERVS-WAGES	2,847,604	2,847,604	1,086,934		1,086,934	1,760,670	38.17%
21110	SPECIAL SERVS-WAGES	3,165,035	3,165,035	1,030,880		1,030,880	2,134,155	32.57%
21120	CENTRAL REGNL COMMAND-WAGES	17,270,818	17,270,818	7,607,451	60	7,607,511	9,663,367	44.05%
21130	MISSN VALLY REGIONL COMMAN-WAGES	13,077,743	13,077,743	5,621,667	1,050	5,622,717	7,456,076	42.99%
21140	NORTHEAST REGNL COMMAND-WAGES	11,927,244	11,927,244	5,212,974	5	5,212,979	6,714,270	43.71%
21150	PEBBLE HILLS REGNL COMMAND-WAGES	18,176,091	18,176,091	8,007,003		8,007,003	10,169,088	44.05%
21160	WESTSIDE REGNL COMMAND-WAGES	11,022,213	11,022,213	4,717,139		4,717,139	6,305,074	42.80%
21170	OPERATIONAL SUPPORT-WAGES	3,709,430	3,709,430	1,396,239		1,396,239	2,313,191	37.64%
21190	DIRECTED INVESTIGATIONS-WAGES	9,361,652	9,361,652	3,702,409	(52)	3,702,357	5,659,243	39.55%

CITY OF EL PASO, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual
Legal Level of Budgetary Control
For the Five Months Ended January 31, 2015

Division	Function/Activity	Adopted Budget	Adjusted Budget	Actuals		Actuals	Variance with Final Budget Positive (Negative)	% Budget Utilized
21200	CRIMINAL INVESTIGATIONS-WAGES	9,171,910	9,171,910	3,694,359		3,694,359	5,477,551	40.28%
22010	FIRE DEPT ADMIN-WAGES	3,900,948	3,900,198	1,747,658	(103)	1,747,555	2,152,540	44.81%
22020	FIRE FIGHTING TRAINING-WAGES	2,005,019	2,005,019	993,056		993,056	1,011,963	49.53%
22030	FIRE STRATEGIC PLNG-WAGES	435,201	435,201	193,791		193,791	241,410	44.53%
22040	FD EMERGENCY OPER-WAGES	66,545,160	66,545,160	28,798,511		28,798,511	37,746,649	43.28%
22050	SPECIAL OPER-WAGES	241,088	241,088	223,402	86	223,488	17,686	92.70%
22060	FIRE PREVENTION-WAGES	3,424,572	3,424,572	1,499,436		1,499,436	1,925,136	43.78%
22070	FIRE RESCUE-WAGES	1,855,549	1,855,549	678,373	(1)	678,372	1,177,176	36.56%
22080	FIRE COMMUNICATIONS-WAGES	8,179,191	8,179,191	3,557,788		3,557,788	4,621,403	43.50%
22090	FIRE HUMAN RESOURCES-WAGES	6,643,197	6,643,197	2,209,659		2,209,659	4,433,538	33.26%
22110	PLNG AND INFRASTRUCTURE-WAGES	512,713	512,713	204,208	13	204,221	308,505	39.83%
22120	FIRE SUPPRT PERSONNEL-WAGES	546,461	546,461	237,841		237,841	308,620	43.52%
28015	Administration-WAGES	765,279	765,279	320,149	123	320,272	445,130	41.85%
28020	PLNG HISTORIC PRESERVATION-WAGES	4,307,016	4,307,016	1,711,354		1,711,354	2,595,662	39.73%
28025	Marketing & Outreach Division-WAGES	81,319	81,319	424		424	80,895	0.52%
28060	PLNG SUBDIVISIONS-WAGES	1,210,547	1,210,547	424,952	(10)	424,942	785,595	35.10%
28120	BLDG PLNG SRVCS DEPT-WAGES	1,672,509	1,672,509	516,980	70	517,050	1,155,529	30.91%
28150	BLDG PLAN SVC CAP PRJ QL ZOO-WAGES	1,341,777	1,341,777	512,201		512,201	829,576	38.17%
31040	FACILITY MAINTNC-WAGES	6,489,010	6,489,010	2,302,901		2,302,901	4,186,109	35.49%
31050	FACILITY PERSONNEL-WAGES	242,299	242,299	77,008		77,008	165,291	31.78%
31060	FACILITIY SUPPORT-WAGES	27,956	27,956	11,811		11,811	16,145	42.25%

CITY OF EL PASO, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual
Legal Level of Budgetary Control
For the Five Months Ended January 31, 2015

Division	Function/Activity	Adopted Budget	Adjusted Budget	Actuals		Actuals	Variance with Final Budget Positive (Negative)	% Budget Utilized
31090	CITY RECORDS-WAGES	241,121	241,121	70,219		70,219	170,902	29.12%
31120	PARK LAND MGMT-WAGES	7,836,082	7,836,082	50,847		50,847	7,785,235	0.65%
32020	ENGR TRAFFIC-ST-WAGES	4,042,846	4,042,846	1,685,959	1,786	1,687,745	2,356,887	41.75%
32030	ST EQUIPMENT SUPPORT-WAGES	-	-	2,196		2,196	(2,196)	
32040	PAVEMENT MGMT-WAGES	1,994,284	1,994,284	731,328		731,328	1,262,956	36.67%
32060	ADMIN SUPPORT AND DATA MGMT-WAGES	782,450	782,450	317,033	115	317,148	465,417	40.53%
32120	STREET MAINTNC-WAGES	6,076,708	6,076,708	2,634,900	15	2,634,915	3,441,808	43.36%
32160	SIGNS AND MARKINGS-WAGES	-	-	9,743		9,743	(9,743)	
32170	TRAFFIC SIGNALS-WAGES	-	-	12,057		12,057	(12,057)	
35010	ENGR ADMIN-WAGES	1,208,491	1,208,491	464,534	272	464,806	743,957	38.46%
35030	DESIGN DIVISION-WAGES	561,691	561,691	235,474		235,474	326,217	41.92%
35050	ENGINEERING-AIRPORT-WAGES	2,914,918	2,914,918	1,014,356		1,014,356	1,900,562	34.80%
35080	ENGR CIP-WAGES	492,045	492,045	156,719		156,719	335,326	31.85%
41000	ENVIRONMENT_FOOD-WAGES	417,075	417,075	181,931	142	182,073	235,144	43.65%
41010	ENVIRONMENT-OSSF-WAGES	889,502	889,502	347,305		347,305	542,197	39.04%
41060	STD CLINICS-WAGES	208,181	208,181	75,726	991	76,717	132,455	36.85%
41080	DENTAL-WAGES	744,883	744,883	225,075		225,075	519,808	30.22%
41090	ADULT IMMUNIZATN SERVS-WAGES	143,652	143,652	44,854	8	44,862	98,798	31.23%
41130	LABORATORY-WAGES	777,719	777,719	308,642		308,642	469,077	39.69%
41150	EPIDEMIOLOGY-WAGES	230,759	230,759	93,931	356	94,287	136,828	40.86%

CITY OF EL PASO, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual
Legal Level of Budgetary Control
For the Five Months Ended January 31, 2015

Division	Function/Activity	Adopted Budget	Adjusted Budget	Actuals		Actuals	Variance with Final Budget Positive (Negative)	% Budget Utilized
41160	HEALTH ADMIN-WAGES	1,116,834	1,116,834	253,354	2,460	255,814	863,480	22.91%
41170	HEALTH SUPPORT SERVS-WAGES	1,389,859	1,389,859	446,030	37	446,067	943,829	32.09%
41210	HEALTH EDUCATION PROGRAM-WAGES	177,595	177,595	65,088	172	65,260	112,507	36.75%
51220	PARKS RECREATN ADMIN-WAGES	1,205,363	1,205,363	430,104	(629)	429,475	775,259	35.63%
51230	RECREATION CENTERS-WAGES	3,452,868	3,425,838	1,215,776		1,215,776	2,210,062	35.49%
51240	AQUATICS-WAGES	2,235,711	2,235,711	804,614		804,614	1,431,097	35.99%
51260	PARK MAINTNC-WAGES	2,279,098	2,306,128	843,567		843,567	1,462,561	36.58%
51270	ATHLETICS SPORTS CTR-WAGES	2,444,345	2,444,345	834,866		834,866	1,609,479	34.15%
51280	PARK PLNG DEVELOPMENT-WAGES	701,228	701,228	210,424		210,424	490,804	30.01%
51295	Parks-WAGES	-	-		2,503,034	2,503,034	-	
52120	ZOO GATE REVS ADMIN-WAGES	514,970	514,970	218,397		218,397	296,573	42.41%
52130	ZOO FACILITIES-WAGES	1,024,639	1,024,639	415,273		415,273	609,366	40.53%
52140	ZOO ANIMAL COLLCTNS-WAGES	2,362,694	2,362,694	884,229		884,229	1,478,465	37.42%
52150	ZOO COMMUNITY PROGRAMS-WAGES	130,683	130,683	55,016		55,016	75,667	42.10%
53000	LIBRY ADMIN-WAGES	996,273	998,423	403,112	200	403,312	595,311	40.39%
53010	CATALOGING ORDERING PROCESS-WAGES	1,839,885	1,842,035	490,360		490,360	1,351,675	26.62%
53030	MEMORIAL BRANCH OPER-WAGES	325,461	325,461	135,207		135,207	190,254	41.54%
53050	ARMIJO BRANCH OPER-WAGES	320,890	320,890	128,922		128,922	191,968	40.18%
53060	RICHARD BURGES BRANCH OPER-WAGES	563,904	563,904	224,811		224,811	339,093	39.87%
53070	CIELO VISTA BRANCH OPER-WAGES	326,910	326,910	135,221		135,221	191,689	41.36%
53080	CLARDY FOX BRANCH OPER-WAGES	284,578	284,578	113,536		113,536	171,042	39.90%

CITY OF EL PASO, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual
Legal Level of Budgetary Control
For the Five Months Ended January 31, 2015

Division	Function/Activity	Adopted Budget	Adjusted Budget	Actuals		Actuals	Variance with Final Budget Positive (Negative)	% Budget Utilized
53090	IRVING SCHWARTZ BRANCH OPER-WAGES	378,154	378,154	128,085		128,085	250,069	33.87%
53100	JUDGE MARQUEZ MISSION VALLEY B-WAGES	405,344	405,344	166,813		166,813	238,531	41.15%
53110	WESTSIDE BRANCH OPER-WAGES	335,748	335,748	135,615	497	136,112	200,133	40.54%
53120	YSLETA BRANCH OPER-WAGES	353,534	353,534	126,138		126,138	227,396	35.68%
53130	ESPERANZA ACOSTA MORENO -EAST-WAGES	450,995	450,995	178,403		178,403	272,592	39.56%
53140	MAIN LIBRY-WAGES	1,706,193	1,701,893	695,461		695,461	1,006,432	40.86%
53160	DORRIS VAN DOREN-WEST REGNL-WAGES	534,244	534,244	219,337		219,337	314,907	41.06%
53300	-WAGES	82,457	82,457	37,515	7,517	45,032	44,942	54.61%
54000	ART MUSEUM ADMIN-WAGES	832,974	832,974	332,126	803	332,929	500,848	39.97%
54010	ART MUSEUM EDUCATION-WAGES	168,337	168,337	59,339	656	59,995	108,998	35.64%
54020	ARCHAEOLOGY MUSEUM-WAGES	185,117	184,907	58,665		58,665	126,242	31.73%
54030	HISTORY MUSEUM OPER-WAGES	612,214	612,214	255,524	500	256,024	356,690	41.82%
54040	ART MUSEUM CURATORIAL-WAGES	310,171	310,171	133,260		133,260	176,911	42.96%
54080	MUSEUM LOCAL PRIVATE GRNT-WAGES	60,473	60,473	2,316		2,316	58,157	3.83%
54240	ACR ADMIN-WAGES	189,501	189,501	54,099		54,099	135,402	28.55%
54260	ACR PROGRAM AND PROGRAMMNG-WAGES	8,222	8,222	31		31	8,191	0.38%
71030	RELOCATN SERVS_GEN FUND-WAGES	57,180	57,180	23,387		23,387	33,793	40.90%
71040	NEIGH SEVC CONSERVATION PROG-WAGES	415,366	415,366	107,695		107,695	307,671	25.93%
99997	PEG-WAGES	128,798	128,798	48,381		48,381	80,417	37.56%
10530	LEGAL OPERATING EXP-WAGES	147,798	147,798	40,155		40,155	107,643	27.17%
10540	TRIAL OPER EXP DAMAGES SETT-WAGES	513,419	513,419	255,959		255,959	257,460	49.85%
10550	OUTSIDE COUNSEL SERVS-WAGES	536,958	536,958	351,377		351,377	185,581	65.44%
14015	Administration-WAGES	10,467	10,467	2,181		2,181	8,286	20.84%
15240	CITYWIDE IT CONTRACTS-WAGES	7,871,791	7,871,791	2,992,025		2,992,025	4,879,766	38.01%
31130	PW-PARKS BLDG MAINTNC-WAGES	11,485,490	11,485,490	5,285,758		5,285,758	6,199,732	46.02%
41050	TB_TB OUTEACH-WAGES	-	500,000	256,367		256,367	243,633	51.27%
99999	NONDEPARTMENTAL-WAGES	17,917,044	17,917,044	6,095,664		6,095,664	11,821,380	34.02%
15000	COMMUNICATIONS ADMIN-WAGES	-	-	2,794		2,794	(2,794)	
13070	PURCHASING ADMININISTRATION-WAGES	-	-	343		343	(343)	
13030	COMPTROLLER CD ADMIN-WAGES	-	-		210	210	-	
	TOTAL EXPENDITURES AND TRANSFERS OUT	$ 359,516,646	$ 360,012,328	$ 144,280,215		$ 146,829,197	$ 215,731,770	5426.21%

CITY OF EL PASO, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
January 31, 2015

	Special Revenue Funds						
	Federal Grants						
	Other Federal Grants	American Recovery and Reinvestment Act Grants	State Grants	Other Grants	Public Health	Nongrants	Total
ASSETS							
Cash and Cash Equivalents	$ (4,332,863)	(58,969)	(517,730)	6,067	4,226,383	24,294,832	23,617,720
Investments	-	-	-	-	-	-	
Receivables - Net of Allowances							
Interest	22	-	-	-	-	621	643
Trade	-	-	25,049	-	28,614	283,035	336,698
Notes	117,834	-	-	-	-	-	117,834
Due From Other Government Agencies	5,621,561	60,526	534,206	42,048	1,094,772	-	7,353,113
Other	-	-	-	-	-	2,239,018	2,239,018
Prepaid Items	-	-	-	-	-	43,004	43,004
Inventory	-	-	-	-	-	63,222	63,222
Total Assets	1,406,554	1,557	41,525	48,115	5,349,769	26,923,732	33,771,252
LIABILITIES							
Accounts Payable	$ 14,795	1,557	12,433	352	101,487	2,784,184	2,914,808
Accrued Payroll	70,337	-	27,953	-	162,950	97,054	358,294
Taxes Payable	-	-	-	-	-	21,653	21,653
Unearned Revenue	1,321,422	-	-	18,149	5,085,332	982,195	7,407,098
Due To Other Government Agencies	-	-	1,139	-	-	-	1,139
Compensated Absences						81,082	81,082
Total Liabilities	1,406,554	1,557	41,525	18,501	5,349,769	3,966,168	10,784,074
FUND BALANCES:							
Nonspendable	-	-	-	-	-	106,226	106,226
Restricted	-	-	-	117,983	-	15,121,768	15,239,751
Committed	-	-	-	-	-	8,899,082	8,899,082
Unassigned	-	-	-	(88,368)	-	(1,169,512)	(1,257,880)
TOTAL FUND BALANCES	-	-	-	29,614	-	22,957,564	22,987,178
TOTAL LIABILITIES, AND FUND BALANCES	$ 1,406,554	1,557	41,525	48,115	5,349,769	26,923,732	33,771,252

CITY OF EL PASO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Five Months Ended January 31, 2015

	Special Revenue Funds						
	Federal Grants						
	Other Federal Grants	American Recovery and Reinvestment Act Grants	State Grants	Other Grants	Public Health	Nongrants	Total
Revenues							
Property Taxes	$ -	-	-	-	-	1,147,236	1,147,236
Sales Taxes	-	-	-	-	-	2,190,827	2,190,827
Charges for Services	9,517	-	36,308	550	4,107,818	8,660,961	12,815,154
Fines and Forfeitures	-	-	-	-	-	635,335	635,335
Licenses and Permits	8,304	-	-	-	-	9,860	18,164
Intergovernmental Revenues	2,048,622	13,660	1,062,672	-	1,021,280	6,896	4,153,130
Rents and Other	711	-	-	51,173	-	391,184	443,068
Total revenues	2,067,154	13,660	1,098,980	51,723	5,129,098	14,678,933	23,039,548
Expenditures							
Current:							
General Government	-	-	16,574	-	-	276,353	292,927
Public Safety	2,056,754	13,634	886,369	-	51,899	2,058,230	5,066,886
Public Works	-	-	-	-	-	1,935,747	1,935,747
Facilities Maintenance	-	-	-	-	-	418	418
Public Health	-	-	-	-	5,077,199	-	5,077,199
Library	2,400	-	11,453	-	-	8,760	22,613
Non Departmental	-	-	-	-	-	84,001	84,001
Culture and Recreation	8,000	-	64,759	76,499	-	3,075,576	3,224,834
Economic Development	-	-	-	-	-	1,599,025	1,599,025
Community and Human Development	-	-	119,825	-	-	41,561	161,386
Capital Outlay	-	26	-	-	-	1,204,067	1,204,093
Total expenditures	2,067,154	13,660	1,098,980	76,499	5,129,098	10,863,629	19,249,020
Excess (Deficiency) of revenues over (under) expenditures	-	-	-	(24,776)	-	3,815,304	3,790,528
OTHER FINANCING SOURCES(USES):							
Transfers In	-	-	(28,000)	-	-	631,947	603,947
Transfers Out	423,365	-	-	-	-	2,132,099	2,555,464
Other Sources (Uses)	(423,365)	-	28,000	-	-	(4,178,746)	(4,574,111)
Total other financing sources (uses):						(1,414,700)	(1,414,700)
Net change in fund balances	-	-	-	(24,776)	-	2,400,604	2,375,828
Fund balances - beginning of year	-	-	-	54,390	-	20,556,960	20,611,350
Fund balances - end of year	$ -	-	-	29,614	-	22,957,564	22,987,178

CITY OF EL PASO, TEXAS

Schedule of Expenditures - Special Revenue Funds
For the Five Months Ended January 31, 2015

			Nonmajor Governmental Funds						
Grant	Description	Community Development Block Grants	Other Federal Grants	American Recovery and Reinvestment Act Grants	State Grants	Other Grants	Public Health	Nongrants	Total Nonmajor Governmental Funds
aaaaaaaaa			FFA		State Grants	LPA	Health District-Grants	NGA	Total Grant
2013TSK0	PASO DEL NORTE SEXUAL HEALTH	-	-	-	-	-	17,895	-	17,895
G_710RLF13	14.218HOUSING PROGRAM ADMIN BU	2	-	-	-	-	-	-	-
G_7138CD21	14.218 SUNSET HEIGHTS PARK IMP	900	-	-	-	-	-	-	-
G_713CD012	14.218 THORN PARK IMPROVEMENTS	22,634	-	-	-	-	-	-	-
G_713CD013	14.218 POLLARD PARK IMPROVEMEN	99,999	-	-	-	-	-	-	-
G_713CD014	14.218 BARKER ROAD FROM THE CO	35,974	-	-	-	-	-	-	-
G12SW07A55	95.001 HIDTA STING FY2012	-	(83,511)	-	-	-	-	-	(83,511)
G12SW07A57	95.001HIDTA STASH HOUSE FY2012	-	(18,127)	-	-	-	-	-	(18,127)
G12SW07A58	95.001 HIDTA MULTI FY2012	-	(17)	-	-	-	-	-	(17)
G12SW07A63	95.001HIDTA STASHHOUSEDHE FY12	-	(1,109)	-	-	-	-	-	(1,109)
G2012_0176	TJJD/JPD JUVENILE DIVERSION/PR	-	-	-	458	-	-	-	458
G201211120	NACCHO GRANT 2012-11203	-	-	-	-	-	3,758	-	3,758
G2112140	PACT360 COMMUNITY EDUCATION PR	-	678	-	-	-	-	-	678
G4110030	MEXICAN CONSULATE	-	-	-	-	-	10,414	-	10,414
G4111340	ADRC	-	-	-	-	-	175	-	175
G4112030	MEXICAN CONSULATE	-	-	-	-	-	2,086	-	2,086
G4113330	FY2013 PASO DEL NORTE FOUNDATI	-	-	-	-	-	3,736	-	3,736
G4113AD0	WIC ADMIN-DSHS	-	-	-	-	-	1,443	-	1,443
G5309050	MINOR LIBRARY GRANTS	-	2,400	-	-	-	-	-	2,400
G5312010	E-RATE	-	-	-	11,453	-	-	-	11,453
G7109HM0	G7109HM HOME	25,385	-	-	-	-	-	-	-
G710RLFAH	HOUSING PROGRAMS ACTIVITIES RL	140,983	-	-	-	-	-	-	-
G710RLFME	HOME PROG INCOME	360,399	-	-	-	-	-	-	-
G7110HM0	FY10 HOME ENTITLEMENT	1,296,991	-	-	-	-	-	-	-
G7111HM0	HOME FY11	902,868	-	-	-	-	-	-	-
G7112FGTY	FGCITY FOSTER GRANDP PROG F	113	-	-	-	-	-	-	-
G7112HM0	HOME FY12	13,112	-	-	-	-	-	-	-
G7138CD03	14.218PARKS & REC NEIGHBORHOOD	-	-	-	-	-	-	-	-
G7138CD40	14.218BARKER RD FROM JC CRAMER	93,421	-	-	-	-	-	-	-
G71EZBOF	EZ BORDER OPP LOAN FUND	166,663	-	-	-	-	-	-	-
G71NSP0	NSP -FEDERALLY FUNDED	503	-	-	-	-	-	-	-
G71NSP10	COEP ACQUSITION	1,020	-	-	-	-	-	-	-
GHUDSUS0	HUD PAYROLL SUSPENCE ACCOUNT	135,621	-	-	-	-	-	-	-
MA04110136	LAMP PROJECT	-	-	-	9,733	-	-	-	9,733
EMW2011FH5	97.044 (SAFER) FY 2011 STAFFIN	-	2,069	-	-	-	-	-	2,069
G7138PS40	BARKER RD ST & DRAINAGE IMP	4,750	-	-	-	-	-	-	-
G13SW07A59	95 001 HIDTA Enterprise FY13	-	(4,777)	-	-	-	-	-	(4,777)
G13SW07A61	95 001 HIDTA FUGITIVE FY13	-	870	-	-	-	-	-	870
G13SW07A55	95 001 HIDTA SOURCE CITY FY13	-	48,336	-	-	-	-	-	48,336
G13SW07A58	95 001 HIDTA Multi FY13	-	(56,495)	-	-	-	-	-	(56,495)
11SR2402PD	EP SHSHP UA RIO GRAND FUSION	-	(209)	-	-	-	-	-	(209)
G13SW07A56	95 001 HIDTA INTELLIGENCE FY13	-	3,206	-	-	-	-	-	3,206
12SR2401PD	SHSP LEPTA FY12	-	(129)	-	-	-	-	-	(129)
G7139CD18	CARPENTER DR STREET & DRAINAGE	382,539	-	-	-	-	-	-	-
G411426	211 Area Info Center	-	-	-	-	-	2,709	-	2,709
G411418	HIV SCREENING	-	-	-	-	-	3,164	-	3,164
G411407	TB - P/C - State	-	-	-	-	-	26,045	-	26,045
G411435	LOCAL/UTHSC-HOUSTON	-	-	-	-	-	27,633	-	27,633
G2214010	EMPG FY14	-	6,655	-	-	-	-	-	6,655
P71RSFND	RSVP Advisory Council Foundati	1,620	-	-	-	-	-	-	-
G7139ESMN	ESG CITY ADMIN FY 14	1,016	-	-	-	-	-	-	-
G7114HM	HOME PROGRAM	2,222	-	-	-	-	-	-	-
G411436	Prev/Abstinence	-	-	-	-	-	10,304	-	10,304
G4114AD	WIC ADMIN-DSHS	-	-	-	-	-	557,055	-	557,055
G4114BF	WIC Breastfeeding-DSHS	-	-	-	-	-	87,149	-	87,149
G4114NE	WIC Nutrition Education-DSHS	-	-	-	-	-	155,860	-	155,860
G411422	Bio Terrorism Lab-DSHS	-	-	-	-	-	1,596	-	1,596
G411437	Disaster Hlth Outreach	-	-	-	-	-	(920)	-	(920)
G411413	CHS - Fee for Service	-	-	-	-	-	4,045	-	4,045
G411420	STD/HIV - Fed	-	-	-	-	-	(42)	-	(42)

CITY OF EL PASO, TEXAS

Schedule of Expenditures - Special Revenue Funds
For the Five Months Ended January 31, 2015

			Nonmajor Governmental Funds						
Grant	Description	Community Development Block Grants	Other Federal Grants	American Recovery and Reinvestment Act Grants	State Grants	Other Grants	Public Health	Nongrants	Total Nonmajor Governmental Funds
G411423	HIV SURV - Fed	-	-	-	-	-	836	-	836
G411402	TB/PC Outreach-DSHS	-	-	-	-	-	637	-	637
G411406	Immunization Brach - Locals	-	-	-	-	-	13,968	-	13,968
G411411	RLSS-LPHS-DSHS	-	-	-	-	-	904	-	904
G411425	Bio Terrorism	-	-	-	-	-	3,100	-	3,100
G411414	Laboratory Response Network-HP	-	-	-	-	-	235	-	235
G4113BIOWA	G413BIOWATCH SUPPORT	-	-	-	-	-	1,487	-	1,487
G7139CD02	CD ADMIN	18,546	-	-	-	-	-	-	-
G7139HOA	IAE CITY ADMIN	3	-	-	-	-	-	-	-
G7139CD20	ARMIJO PARK IMPROV 7TH ST	196,436	-	-	-	-	-	-	-
G7139CD27	POLLARD PARK IMPROV	150,866	-	-	-	-	-	-	-
G7139CD38	EL BARRIO PARK IMPROV	172,594	-	-	-	-	-	-	-
G7139HOA2	IAE HOPWA SUPPORTIVE SVS	1,636	-	-	-	-	-	-	-
G7139CD41	Chamizal Community Garden	27,152	-	-	-	-	-	-	-
G7139CD40	Alley Improvements Chamiza	6,984	-	-	-	-	-	-	-
G7139CD32	P&R DISABILITY EXERCISE FY14	15	-	-	-	-	-	-	-
G7139CD03	P & R NYOP FY 14	(372)	-	-	-	-	-	-	-
G7114FGDR	FGP FEDERAL	84,680	-	-	-	-	-	-	-
G7114FGTY	FGP CITY FUNDS	14,844	-	-	-	-	-	-	-
G710RLF14	CDBG RLF ADMIN	1,678	-	-	-	-	-	-	-
G7114RSAT	RSVP STATE GRANT	679	-	-	-	-	-	-	-
G14MUNTJPD	TruancyPrevention	-	-	-	14,912	-	-	-	14,912
CJD2592802	GENERAL VICTIM SERVICES FY14	-	-	-	1,119	-	-	-	1,119
SAT0115014	ABTPA FY 14	-	-	-	33,752	-	-	-	33,752
G21OPSG12	OPERATION STONEGARDEN FY12	-	(23)	-	-	-	-	-	(23)
G13SW07A60	95 001HIDTATRANSPORTATION FY13	-	(4,077)	-	-	-	-	-	(4,077)
G2106210	G210621 OTHER HIDTA-OCDETF-06	-	27,279	-	-	-	-	-	27,279
G7139ES14	ESG EP COUNTY FY14	9,711	-	-	-	-	-	-	-
G411433	FY2013 PASO DEL NORTE FOUNDATI	-	-	-	-	-	49,948	-	49,948
G411438	Caring for Children Foundation	-	-	-	-	-	1,224	-	1,224
PCP14HLTHVAN	MOBILE DENTAL CLINIC	-	-	-	-	-	57,512	-	57,512
G7139CD22	ACCESSIBLE PED SIG V CHAMIZAL	20,913	-	-	-	-	-	-	-
PCP14HLTHBORDER	PH BORDER INTEREST GROUP	-	-	-	-	-	254,772	-	254,772
G7139CD07	NATIONAL REBUILD DAY CHAMIZAL	8,653	-	-	-	-	-	-	-
13SR2404PD	SHSP FY13 FUSION CENTER LE	-	49,925	-	-	-	-	-	49,925
G71HHSPGR4	Homeless Housing Services	-	-	-	119,825	-	-	-	119,825
G7139CD09	St. Anne's Center	98,805	-	-	-	-	-	-	-
G7114RSDR	RSVP FEDERAL FUNDS	49,013	-	-	-	-	-	-	-
G7114RSTY	RSVP CITY FUNDS	29,868	-	-	-	-	-	-	-
G411527		-	-	-	-	-	39,917	-	39,917
G411431		-	-	-	-	-	17	-	17
G7139CD44		105,732	-	-	-	-	-	-	-
G4114BW	Bio Watch Laboratory Support	-	-	-	-	-	7,202	-	7,202
2013SHSPUA	2013 Sub-Recipient Award	-	4,752	-	-	-	-	-	4,752
G21OPSG13	Operation Stonegarden	-	628,637	-	-	-	-	-	628,637
G14SW07A55	HIDTA Source FY14	-	922,156	-	-	-	-	-	922,156
G7115HM	HOME ENTITLEMENT FY15	88,231	-	-	-	-	-	-	-
G4115AD	WIC ADMIN-DSHS	-	-	-	-	-	1,399,641	-	1,399,641
G411522	Bio Terrorism Lab-DSHS	-	-	-	-	-	89,944	-	89,944
G411526	211 Area Info Center	-	-	-	-	-	111,038	-	111,038
G411536	Prev/Abstinence STI	-	-	-	-	-	39,458	-	39,458
G411513	CHS - Fee for Service	-	-	-	-	-	85,704	-	85,704
G411518	HIV SCREENING	-	-	-	-	-	143,558	-	143,558
G411506	Immunization Brach - Locals	-	-	-	-	-	460,076	-	460,076
G411511	RLSS-LPHS-DSHS	-	-	-	-	-	62,877	-	62,877

CITY OF EL PASO, TEXAS

Schedule of Expenditures - Special Revenue Funds
For the Five Months Ended January 31, 2015

			Nonmajor Governmental Funds						
Grant	Description	Community Development Block Grants	Other Federal Grants	American Recovery and Reinvestment Act Grants	State Grants	Other Grants	Public Health	Nongrants	Total Nonmajor Governmental Funds
G411525	Preparedness Hazards	-	-	-	-	-	183,586	-	183,586
PCP14HLTHFIRE	Medicaid Waiver-Fire Dept	-	-	-	-	-	51,899	-	51,899
PCP14HLTHATLAS	PH EL PASO COMMUNITY ATLAS	-	-	-	-	-	15,754	-	15,754
G7140CD02	CDBG Administration FY2015	466,542	-	-	-	-	-	-	-
G7139CD43	BARKER RD ST/DRAINAGE IMP III	7,943	-	-	-	-	-	-	-
G7115FGDR	FGP FEDERAL FY15	142,329	-	-	-	-	-	-	-
G7115RSAT	RSVP STATE FY15	10,058	-	-	-	-	-	-	-
G7115RSTY	RSVP CITY MATCH FY15	208	-	-	-	-	-	-	-
G710RLF15	CDBG REVOLVING LOAN FUND FY15	44,484	-	-	-	-	-	-	-
SAT0115015	ABTPA	-	-	-	622,543	-	-	-	622,543
LBSP140018	Local Border Security	-	-	-	133,901	-	-	-	133,901
OAG1450394	INTERNET CRIME AGAINST CHILDRE	-	-	-	(11)	-	-	-	(11)
G14SW07A56	HIDTA INTEL FY14 95.001	-	69,275	-	-	-	-	-	69,275
G14SW07A58	HIDTA Multi FY15	-	99,795	-	-	-	-	-	99,795
G14SW07A60	HIDTA Transportation FY14	-	8,364	-	-	-	-	-	8,364
G14SW07A61	HIDTA Fugitive FY14	-	16,478	-	-	-	-	-	16,478
G14SW07A59	G14SW07A61	-	14,126	-	-	-	-	-	14,126
G2215010	Fire Dept Grant	-	205,340	-	-	-	-	-	205,340
G7140CD32	P&R Disability Exercise	14,567	-	-	-	-	-	-	-
G411520	STD HIV - Fed	-	-	-	-	-	49,433	-	49,433
G411539	STD HIV - Fed	-	-	-	-	-	8,039	-	8,039
G7140ESMN		17,024	-	-	-	-	-	-	-
G7140ES01		10,857	-	-	-	-	-	-	-
G7140ES02		14,913	-	-	-	-	-	-	-
G7140ES03		11,312	-	-	-	-	-	-	-
G7140ES04		8,670	-	-	-	-	-	-	-
G7140ES05		29,745	-	-	-	-	-	-	-
G7140ES06		10,285	-	-	-	-	-	-	-
G7140ES10		23,031	-	-	-	-	-	-	-
G7140ES11		8,616	-	-	-	-	-	-	-
G7140ES15		10,724	-	-	-	-	-	-	-
G7140HOA		4,204	-	-	-	-	-	-	-
G7140CD19		18,203	-	-	-	-	-	-	-
G7140CD21		31,718	-	-	-	-	-	-	-
G7140CD26		40,432	-	-	-	-	-	-	-
G7140SS01		33,862	-	-	-	-	-	-	-
G7140SS04		9,136	-	-	-	-	-	-	-
G7140SS05		5,206	-	-	-	-	-	-	-
G7140SS06		2,184	-	-	-	-	-	-	-
G7140SS13		9,030	-	-	-	-	-	-	-
G7140SS14		7,073	-	-	-	-	-	-	-
G7140SS15		9,682	-	-	-	-	-	-	-
G7140SS17		6,979	-	-	-	-	-	-	-
G7140SS19		14,192	-	-	-	-	-	-	-
G7140SS24		9,834	-	-	-	-	-	-	-
G7140SS25		6,596	-	-	-	-	-	-	-
G7140SS26		3,053	-	-	-	-	-	-	-

CITY OF EL PASO, TEXAS

Schedule of Expenditures - Special Revenue Funds
For the Five Months Ended January 31, 2015

Grant	Description	Community Development Block Grants	Nonmajor Governmental Funds: Other Federal Grants	American Recovery and Reinvestment Act Grants	State Grants	Other Grants	Public Health	Nongrants	Total Nonmajor Governmental Funds
G7140SS28		5,339	-	-	-	-	-	-	-
G7140SS29		14,184	-	-	-	-	-	-	-
G7140SS30		9,621	-	-	-	-	-	-	-
G7140SS31		13,363	-	-	-	-	-	-	-
G7140SS35		14,637	-	-	-	-	-	-	-
G7140SS36		10,735	-	-	-	-	-	-	-
G7140SS37		1,956	-	-	-	-	-	-	-
G7140SS39		7,082	-	-	-	-	-	-	-
G7140SS42		20,196	-	-	-	-	-	-	-
G7140SS73		9,806	-	-	-	-	-	-	-
G7140SS74		10,691	-	-	-	-	-	-	-
G7140SS76		10,692	-	-	-	-	-	-	-
G7140HOA1		154,818	-	-	-	-	-	-	-
G7140HOA2		5,761	-	-	-	-	-	-	-
G7140HOA3		14,019	-	-	-	-	-	-	-
G7140CD39		23,911	-	-	-	-	-	-	-
G7140CD11		20,545	-	-	-	-	-	-	-
G7140CD23		810	-	-	-	-	-	-	-
G7140CD03		15,694	-	-	-	-	-	-	-
G7115FGTY		11,492	-	-	-	-	-	-	-
G7115FGAT		1,511	-	-	-	-	-	-	-
G15C454106		-	-	-	12,445	-	-	-	12,445
G5415C06CM		-	-	-	12,445	-	-	-	12,445
G14A454106		-	-	-	6,390	-	-	-	6,390
G14A454111		-	-	-	1,500	-	-	-	1,500
G15A454116		-	-	-	3,359	-	-	-	3,359
G5414A11CM		-	-	-	2,490	-	-	-	2,490
G5415A16CM		-	-	-	3,359	-	-	-	3,359
CJD2592803		-	-	-	40,178	-	-	-	40,178
GS15STEP07		-	-	-	54,887	-	-	-	54,887
G15MUNTJPD		-	-	-	1,204	-	-	-	1,204
GF142403PD		-	38,710	-	-	-	-	-	38,710
SHSP13LEPD		-	44,693	-	-	-	-	-	44,693
G20134438	Missions of Spain FY13	-	8,000	-	-	-	-	-	8,000
G411531		-	-	-	-	-	27,821	-	27,821
G411500		-	-	-	-	-	29,402	-	29,402
G411538		-	-	-	-	-	5,512	-	5,512
G4115BF		-	-	-	-	-	192,138	-	192,138
G4115NE		-	-	-	-	-	502,877	-	502,877
G411523		-	-	-	-	-	23,092	-	23,092
G411502		-	-	-	-	-	109,129	-	109,129
G411507		-	-	-	-	-	188,120	-	188,120
G4115BW		-	-	-	-	-	3,223	-	3,223
	LPA-G540109 OUTREACH	-	-	-	-	76,499		-	76,499
	TIRZ #5	-	-	-	-	-		238,798	238,798
	Economic Development	-	-	-	-	-		981,510	981,510
	Parks	-	-	-	-	-		86,571	86,571

CITY OF EL PASO, TEXAS

Schedule of Expenditures - Special Revenue Funds
For the Five Months Ended January 31, 2015

			Nonmajor Governmental Funds						
Grant	Description	Community Development Block Grants	Other Federal Grants	American Recovery and Reinvestment Act Grants	State Grants	Other Grants	Public Health	Nongrants	Total Nonmajor Governmental Funds
	CVB	-	-	-	-	-		2,210,683	2,210,683
	Police-Continuing Education	-	-	-	-	-		1,395	1,395
	Breath Alcohol Testing	-	-	-	-	-		7,271	7,271
	Garage Keepers Liens	-	-	-	-	-		18,301	18,301
	Red Light Camera	-	-	-	-	-		1,195,764	1,195,764
	Vehicle Storage Facility	-	-	-	-			474,040	474,040
	Police-Federal Confiscated	-	-	-	-	-		95,871	95,871
	Police-State Confiscated	-	-	-	-	-		933,021	933,021
	Zoo	-	-	-	-	-		809,638	809,638
	Art Museum	-	-					42,565	42,565
	Library	-	-					7,631	7,631
	History Museum	-	-					18,136	18,136
	Council Special Projects	-	-					19,161	19,161
	Municipal Court	-	-					186,190	186,190
	PEG	-	-					84,832	84,832
	Palo Verde	-	-					382,942	382,942
	Mayor	-	-					17,267	17,267
	Fire Department	-	-					4,716	4,716
	Lobbyist	-	-					36,216	36,216
	Environmental Fee							3,011,110	3,011,110
		$ 6,292,487	2,067,154	13,660	1,098,980	76,499	5,129,098	10,863,629	19,249,020

CITY OF EL PASO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUND
For the Five Months Ended January 31, 2015

	Budgeted Amounts			Variance with Final Budget
	Adopted	Final	Actual Amounts	Positive (Negative)
Resources (inflows):				
Property taxes	76,721,534	76,721,534	53,005,133	(23,716,401)
Penalties and Interest-Delinquent taxes	-	-	156,601	156,601
Parking meter revenue	1,345,555	1,345,555	540,020	(805,535)
Federal tax credit - Build America Bonds	2,117,054	2,117,054	-	(2,117,054)
Transfers from other funds	11,463,060	11,463,060	-	(11,463,060)
Amounts available for appropriation	91,647,203	91,647,203	53,701,754	(37,945,449)
Charges to appropriations (outflows):				
Debt service:				
Principal	40,280,000	40,280,000	-	40,280,000
Interest	51,169,273	51,169,273	-	51,169,273
Fiscal fees	57,500	57,500	(4,921)	62,421
Transfers Out	128,930	128,930	-	128,930
Payment to refunding bond escrow agent:				-
Arbitrage rebate	11,500	11,500	-	(53,695,175)
Total charges to appropriations	91,647,203	91,647,203	(4,921)	37,945,449
Increase (Decrease) in fund balance	-	-	53,706,675	
Fund balance, September 1	2,172,616	2,172,616	2,172,616	-
Fund balance, End of period	$ 2,172,616	2,172,616	55,879,291	-

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
Schedule of Capital Projects
For the Five Months Ended January 31, 2015

Project	Name/Description	Expenditures and Transfers Out
PBARTQLLIB15	#N/A	$ 171
PBARTQLMCD15	#N/A	33,320
PBARTQLPRK15	#N/A	694
PBARTQLZOO15	#N/A	1,272
PBARTQLMCD85	12.607 OEA FT BLISS	133,500
PBARTQLPRK85		28,395
PBARTQLZOO85	#N/A	15,000
PBARTSTRET85	#N/A	957
BBADMINFY13	#N/A	656
CHADMINFY13	#N/A	50
PUBARTBB1FY13	2% ART BASEBALL FY13	99,927
PUBARTCH1FY13	2% ART CITY HALL FY13	34,781
PMF070020	CIP ADMINISTRATIVE COSTS	29,876
PPW00460040	NORTHEAST REGIONAL PARK	5,749
PQLZO1040	ZOO AFRICA EXPANSION	4,055
PBE04ST1180	MONTOYA HEIGHTS PHASE 2B	33,162
PBE04ST109A0	MONTWOOD MEDIAN IMPV DIST 6	3,119
PBE04ST1210	MONTWOOD MEDIAN	15,869
PBE04ST124B0	VAN BUREN DAM OPEN SPACE IMPV.	1,760
PCP10IT02A0	DATA CENTER-(EPCC ADMIN BLDG)	66,953
PCP10ST140	ST RECONST - MONTWOOD	1,801,527
PCP10MF010	FACILITY REHABILITATION	119,321
PCP14FI001		5,940
PCP08MF01R0	CITY HALL RE-ROOFING	(540)
PCP10BND0020	2010 BOND COSTS-TRANSPORTATION	(1,165)
PCP10TRAN040	TXDOT MATCHES CP10	694,566
ART1002B	CULTURAL WORKS	35,000
PCP10TRAN10A0	SAN JACINTO	90,392
PCP10TRAN120	FIBER INTERCON-659 ZARAGOZA RD	453,768
PCP10TRAN80	MESA RTS SIDEWALK IMPROVEMENTS	138,683
PCP10TRAN010	COUNTRY CLUB RD CONSTRUCTION	3,461,146
PCP10TRAN020	CAROLINA BRIDGE - WIDENING	75,266
PCP13SRTS01	SAFE ROUTES TO SCHOOL	91,932
PCP14TRAN02	#N/A	6,682
PCP14TRAN09	#N/A	5,477
PCP12SRTS040	YISD-MISSION VALLEY & NE REGIO	153,954
PCP12SRTS090	EPISD - CENTRAL BUSINESS DISTR	69,694
PCP06ST0090	CBD PHASE IV ST & DRAINAGE	43,680
PCP09IT0010	FIBER INTERCONNECT	1,148
PCP10TRAN110	ZARAGOZA POE WYNN RD IMP	998
PCP14TRAN06	#N/A	270
ART1101	FY11 FOR 2% FOR THE ARTS	86,000
PCP11BND0010	2011 BOND COSTS-TRANSPORTATION	(1,768)
PCP09ST0020	ALAMEDA RTS	67,287
PCP11MT040	DYER RTS MATCH	82,637
PCP11MT030	MESA RTS MATCH	1,522,268
PCP09MT0080	SUN METRO MX AND OPS FACILITY	342,433
PCP11MT050	MONTANA RTS MATCH	90
PCP_12MT01	ZOO MASTER PLAN	124,659
PAPADMINY120	#N/A	34,735
ART1201	#N/A	210,000
PCP12BND0010	BOND COSTS 2012_13	(4,719)

CITY OF EL PASO, TEXAS
Schedule of Capital Projects
For the Five Months Ended January 31, 2015

Project	Name/Description	Expenditures and Transfers Out
PCP12FI030	F. S. # 513 2012_13	111,039
PCP12IT020	CABLE INFRASTRUCTURE 2012_13	41,669
PCP12IT030	VOIP 2012_13	10,634
PCP12IT040	FIBER-CONNECTIVITY 2012_13	236,542
PCP12IT050	IT SOFTWARE 2012_13	185,268
PCP12IT060	PEOPLESOFT RE-IMPLEME 2012_13	101,791
PCP12IT070	MUNI-COURT SOFTWARE 2012_13	359,544
PCP13ST003Y1E	PEBBLE HILLS EXTENSION	491,277
PCP12FI010	FS #37 CONSTRUCTION 2012_13	9,725
PCP12MF010	FACILITY REHAB CW 2012_13	7,227
PCP12PRK02L0	RADFORD NEIGHBORHOOD PARK	405
PCP12ST020	PASODALE PH. 4 CONST. 2012_13	265,123
PCP12ST070	UNPAVED ROW 2012_13	2,565
PCP14PRK01	ZOO MASTER PLAN	28,812
PCP14PRK02	#N/A	24,331
PCP12PRK01B0	PARK POND - SHAWVER	2,643
PCP12PRK01C0	PARK POND - SKYLINE	308,352
~~PCP12PRK01F0~~	~~PARK POND - CAPISTRANO PH 1~~	~~91,772~~
PCP12PRK01H0	PARK POND-VOCATIONAL@RIVERSIDE	43,167
PCP12PRK020	PARK GENERAL IMPROVEMENTS	16,075
PCP12PRK02M0	SPORT LIGHT AUTOMATIC CONTROLS	347
PCP12ST010	NTMP PHASE 3 2012_13	(3,641)
PCP13CTYHALL2	CTY HALL RELOCATION-BLDG IMPR	391,280
PCP12MFG410	ESPARZA ACOSTA LIBRARY ROOF	2,340
PCP12ST08K0	EDGEMERE @ R.C. POE	630
PFI060010	CENTRAL FIRE STATION HVAC	180
PIT090010	FY2009 IT ACTION PLAN	22,650
PAPACQTNSY030	ACQUISITIONS	3,000
PAPADMINY030	2% FOR THE ARTS ADMIN 2003 COS	1,604
PAPCOMPROJY030	CITYWIDE COMMUNITY PROJECTS	1,100
PAPNEIGHPY030	NEIGHBORHOODS PROJECT	2,429
PST050060	EL PASO DR INTX IMPV	-
PCP14LIB001	#N/A	24,144
PAPCULTOURY060	CULTURAL TOURISM GATEWAYS PROJ	10,500
PCP08PA01CCC0	#N/A	(4,759)
PCP14MF020	#N/A	125,834
PCP06ST022E0	ISELA RUBALCABA EXTENSION	13,507
PCP13WELLSRD		93,209
PCP12ST08D0	COLDWELL ELEMENTARY FLASHERS	8,661
PSTM06PW556	SAIPAN	270
PCP14PRK05	#N/A	720
PCP14PRK03	#N/A	28,709
PCP14IT002	#N/A	10,590
PCP13LUTHER	LUTHER BUILDING REHAB	147,613
PIF14GS010	#N/A	994,439
PCP09MT0120	DYER RTS	55,268
PCP09CMP0020	MESA RTS	(662,978)
G6005400	JARC FY' 2005 GRANT	(1)
PCP09MT0090	ADA CURB CUTS & SHELTERS	64,953
PCP09MT0110	MONTANA RTS	13,253
PCP10ST090	BATAAN RAILWAY RECONSTRUCTION	320,157
PCP09MT0040	MISSION VALLEY TRANSIT TERM	1

CITY OF EL PASO, TEXAS
Schedule of Capital Projects
For the Five Months Ended January 31, 2015

Project	Name/Description	Expenditures and Transfers Out
PCP09MT0070	NORTHGATE TRANSIT TERMINAL	2,790
PFLESVC010	EQUIPMENT REPLACEMENT	37,146
BONDISSUE	BOND_ISSUE	(2,310)
PCP13CTYHALL1	CTY HALL RELOCATE-ACQUISITIONS	94,428
PCP13STADIUM1	BASEBALL STADIUM CONSTRUCTION	37,946
PCP13ST002RSY2	#N/A	1,250,307
PCP13ST002RSY3	#N/A	129,413
PCP13ST007Y3	ZOO MASTER PLAN	75,560
PUNALLOCATED0	UNALLOCATED DEBT ISSUANCE PROC	(6,128)
PCP13ST003Y1A	RAMOS CT-LITTLE FLOWER ST IMP	525,629
PCP13ST003Y1G	ELENA - FELIZ	40,485
PCP13ST003Y1I	#N/A	8,686
PCP13ST003Y1J	#N/A	26,286
PCP13ST003Y1L	#N/A	21,346
PCP13ST003Y1M	#N/A	8,578
PCP13ST003Y1N	#N/A	10,374
PCP13ST003Y2A	#N/A	4,890
PCP13ST003Y2C		109,053
PCP13ST006Y1	NTMP YR 1 -2013 STREET INFRAST	216,330
PCP13ST003Y1B	KERNEL STREET IMPROVEMENTS	7,436
PCP13ST001SNYR1	SYNCHRO SIG YR 1-2013 ST INFRA	265,531
PCP13ST001SNYR2	#N/A	128,672
PCP13ST001SNYR3	#N/A	285,350
PCP13ST003Y1C	MONROE STREET & DRAINAGE IMP	213,395
PCP13ST003Y1D	VAN BUREN ST & DRAINAGE IMPROV	153,220
PCP13ST004Y1	UNPAVED ROW 2013 - YEAR 1	32,931
PCP13ST007Y2	#N/A	(19,743)
PCP13ST003Y1K	#N/A	2,260
PCP13ST003Y3B	#N/A	2,340
PCP13ST003Y3E	#N/A	3,060
PCP13ST006Y2	#N/A	1,170
PCP13ZOO-OWNREI	#N/A	38,821
PCP13MUS02	DIGITAL WALL AT HISTORY MUSEUM	628,754
PCP13PRKC01		277,555
PCP13PRKF01	#N/A	10,407
PCP13ZOOD11	#N/A	281,438
PCP13PRKA32	YUCCA PARK PHASE III	25,596
PCP13PRKC05		37,887
PCP13PRKC07	WESTSIDE POOL - NEW	187,722
PCP13ZOOA02		7,292
PCP13ZOOD09		14,298
PCP13A&E01	#N/A	129,125
PCP13CULT01	#N/A	2,543
PCP13MUS01		13,765
PCP13MUS08	GEN UPGRADES TO ALL 3 MUSEUMS	335,791
PCP13PRKA06	#N/A	223,398
PCP13PRKA02	BARRON PARK	317,821
PCP13PRKA04	CHERYL LADD PARK	522,866
PCP13PRKA07	#N/A	21,016
PCP13PRKA08	#N/A	629
PCP13PRKA09	FIESTA / CORONADO BALBOA PARK	1,828
PCP13PRKA11	LAS PALMAS/PENDALE COMMUNITY P	544

CITY OF EL PASO, TEXAS
Schedule of Capital Projects
For the Five Months Ended January 31, 2015

Project	Name/Description	Expenditures and Transfers Out
PCP13PRKA18	#N/A	21,203
PCP13PRKA23	NE REGIONAL PARK-SKATEPARK ONL	77,962
PCP13PRKA24		1,375
PCP13PRKA26	RADFORD PARK	254,703
PCP13PRKA27		39
PCP13PRKA29		453
PCP13PRKA30	ZOO MASTER PLAN	38
PCP13PRKD01		349
PCP13PRKD06		154
PCP13PRKE02		2,062
PCP14NIP001	#N/A	58,173
PCP13ZOOB01		71,475
PCP13MUS07	#N/A	1,797,227
PCP13LIBA07	#N/A	5,381
PCP13PRKD02		405
PCP13LIBA04	#N/A	1,530
PCP13PRKA12		16,277
~~PCP13PRKA28~~	~~#N/A~~	~~1,142,202~~
PCP13ZOOA09		13,763
PCP13ZOOA08	#N/A	9,482
PCP13ZOOB03		18,588
PCP13PRKA10	JOHNSON BASIN PARK	1,215
PCP13PRKC06		540
PCP13PRKE01		1,177
PCP13ZOOD03		(6,075)
PCP13LIBA12	#N/A	450
PCP13LIBA15		412
PCP13PRKC02		11,697
PCP13PRKC03		3,899
PCP13PRKD11		10,722
PCP13ZOO-PMFIRM	#N/A	81,775
P5400010	ZOO MASTER PLAN	34,123
~~PENCON0070~~	~~#N/A~~	~~698,728~~
5821111176	ELP0064 RIDER 8	276,657
G531020140	#N/A	12,438
G582144047	#N/A	15,819
G7812020	TEXAS FHWA-FTA GRANT	5,101
G781401010	#N/A	4,568
G781402020	#N/A	116,408
G781501010	#N/A	10,028
G781502020	#N/A	317,223
G092406452	#N/A	104,122
G7813020	TXDOT FHWA/FTA FY 2013	1,640
PCP14IB001	#N/A	85,941
PCP14TRAN07	#N/A	3,697
PCP14TRAN10	#N/A	1,313,247
PCP12SRTS020	YISD - SOUTH REGION	13,885
PCP12SRTS050	EPISD - WEST REGION	190,606
PCP12SRTS060	EPISD - NORTHERN REGION	100,786
PCP12SRTS080	EPISD - CENTRAL REGION	125,908
COMPLOAN13	#N/A	1,500
PCP13PD001	E.P. STATIST. AREA COMM. SYST.	17,003

CITY OF EL PASO, TEXAS
Schedule of Capital Projects
For the Five Months Ended January 31, 2015

Project	Name/Description	Expenditures and Transfers Out
PBE04ST1360	UNPAVED RIGHT OF WAY CITY WIDE	1,350
PCP12PRK01I0	PARK POND - JAMESTOWN	11,887
	Capital Fund expenditures	28,062,087

CITY OF EL PASO, TEXAS

STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

January 31, 2015

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
ASSETS:			
Cash and Cash Equivalents	$ (540,183)	27,980,465	27,440,282
Investments	-	-	-
Receivables - Net of Allowances			
Interest	-	14,616	14,616
Trade	3,817	3,179	6,996
Inventory	928,814	-	928,814
Prepaid Items	-	432,417	432,417
Capital Assets:			
Buildings, Improvements & Equipment, Net	88,848	-	88,848
TOTAL ASSETS	481,296	28,430,677	28,911,973
LIABILITIES:			
Accounts Payable	293,926	(888,447)	(594,521)
Accrued Payroll	73,947	24,691	98,638
Compensated Absences	371,485	131,538	503,023
Other Postemployment Benefits	1,209,135	212,654	1,421,789
Net Pension Obligation	60,198	17,503	77,701
Claims and Judgments	-	15,220,661	15,220,661
TOTAL LIABILITIES	2,008,691	14,718,600	16,727,291
NET POSITION:			
Net investment in capital assets	72,629	-	72,629
Unrestricted	(1,600,024)	13,712,077	12,112,053
TOTAL NET POSITION	(1,527,395)	13,712,077	12,184,682
TOTAL LIABILITIES AND NET POSITION	$ 481,296	28,430,677	28,911,973

CITY OF EL PASO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

INTERNAL SERVICE FUNDS

For the Five Months Ended January 31, 2015

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
OPERATING REVENUES:			
Sales to Departments	$ 7,481,507	-	7,481,507
Premium Contributions	-	23,161,911	23,161,911
General Revenues	13,901	347,913	361,814
TOTAL OPERATING REVENUES	7,495,408	23,509,824	31,005,232
OPERATING EXPENSES:			
Personnel Services	1,879,348	548,537	2,427,885
Outside Contracts	227,449	1,291,348	1,518,797
Professional Services	-	539,761	539,761
Fuel and Lubricants	2,563,566	-	2,563,566
Materials and Supplies	1,685,857	6,691	1,692,548
Communications	1,307	33	1,340
Utilities	10,264	-	10,264
Operating Leases	20,267	3,867	24,134
Travel and Entertainment	-	1,727	1,727
Benefits Provided	544	19,943,486	19,944,030
Maintenance and Repairs	679,414	91	679,505
Other Operating Expenses	12,448	2,602	15,050
Depreciation	3,253	-	3,253
TOTAL OPERATING EXPENSES	7,083,717	22,338,143	29,421,860
OPERATING INCOME(LOSS)	411,691	1,171,681	1,583,372
Interest Revenue	-	-	-
TOTAL NON-OPERATING REVENUES	-	-	-
Change in net position	411,691	1,171,681	1,583,372
Total Net Position-beginning	(1,939,086)	12,540,396	10,601,310
Total Net Position-ending	$ (1,527,395)	13,712,077	12,184,682

CITY OF EL PASO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Five Months Ended January 31, 2015

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 7,494,942	23,509,824	31,004,766
Payments to suppliers	(5,958,574)	(24,059,066)	(30,017,640)
Payments to employees	(1,875,199)	(544,718)	(2,419,917)
Proceeds (to) from other funds	-	-	-
Net cash provided by operating activities	(338,831)	(1,093,960)	(1,432,791)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from capital debt	-		-
Purchases of capital assets	-	-	-
Net cash (used) by capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sales and maturities of investments	-	-	-
Purchases of Investments	-	13,362,327	13,362,327
Interest	-	-	-
Net cash provided by investing activities	-	13,362,327	13,362,327
Net increase in cash and cash equivalents	(338,831)	12,268,367	11,929,536
Balances - beginning of the year	(201,352)	15,712,098	15,510,746
Balances - end of the year	$ (540,183)	27,980,465	27,440,282
Reconciliation of operating income to net cash			
provided by operating activities:			
Operating income	$ 411,691	1,171,681	1,583,372
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	3,253	-	3,253
Compensated Absences	-	-	-
Other Post Employment Benefits	-	-	-
Net Pension Obligation	-	-	-
Change in assets and liabilities:			
Receivables, net	(466)	-	(466)
Inventories	(22,304)	-	(22,304)
Other assets	100,000	-	100,000
Accounts and other payables	(835,154)	(2,269,460)	(3,104,614)
Accrued expenses	4,149	3,819	7,968
Net cash provided by operating activities	$ (338,831)	(1,093,960)	(1,432,791)
Schedule of Non-Cash Investing, Capital and Financing Activities			
Increase in fair value of investments	$ -	-	-

CITY OF EL PASO, TEXAS

COMBINING STATEMENT OF NET POSITION

PENSION TRUST FUNDS

January 31, 2015

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (as of December 31, 2013)	
		Firemen Division	Policemen Division
ASSETS			
Cash and Cash Equivalents	$ 6,116,333	6,438,477	9,354,824
Investments:			
High-yield bond obligations	129,246,128	-	-
Corporate stocks	340,386,743	-	-
Private equities	-	10,737,725	15,601,439
Real estate investment funds	-	21,774,736	31,637,725
Fixed Income Securities	247,694,796	135,644,587	197,085,563
Domestic Equities	-	166,791,561	242,340,735
International Equities	-	164,849,358	239,518,800
Invested securities lending collateral	-	32,514,912	47,242,723
Receivables - Net of Allowances			
Commission Credits Receivable	137,037	-	-
Due from Brokers For Securities Sold	3,459,193	-	-
Employer Contributions	-	373,472	542,638
Employee Contributions	-	299,589	435,289
Prepaid Items	-	-	-
Capital Assets:			
Buildings, Improvements & Equipment, Net	-	503,515	731,583
TOTAL ASSETS	727,040,230	539,927,932	784,491,319
LIABILITIES			
Accounts Payable	1,004,899	33,036,067	47,999,939
Unearned Revenue - Commission Credits	137,037	-	-
TOTAL LIABILITIES	1,141,936	33,036,067	47,999,939
NET POSITION:			
Held in Trust for Pension Benefits and Other Purposes	$ 725,898,294	506,891,865	736,491,380

CITY OF EL PASO, TEXAS

COMBINING STATEMENT OF CHANGES IN NET POSITION

PENSION TRUST FUNDS

For the Five Months Ended January 31, 2015

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (as of December 31, 2013) Firemen Division	Policemen Division
ADDITIONS:			
Contributions:			
Employer	$ 7,633,959	10,503,657	14,391,884
Employee	4,909,643	8,698,734	10,786,641
Proceeds from issuance of pension obligation bonds by City		-	-
Total contributions	12,543,602	19,202,391	25,178,525
Investment earnings:			
Net increase(decrease) in fair value			
Increase in fair value of investments	(3,996,415)	68,257,001	99,174,391
Interest	2,069,021	3,687,268	5,357,437
Dividends	894,150	4,791,874	6,962,380
Securities lending income	735	157,566	228,937
Securities lending fees	-	-	-
Investment advisor fees	(838,687)	(1,828,035)	(2,656,053)
Increase in commission credits receivable	-		
Net investment income	(1,871,196)	75,065,674	109,067,092
Other Income			
Rental and Other Income	-		
Total other income	-	-	-
Total additions	10,672,406	94,268,065	134,245,617
DEDUCTIONS			
Benefits paid to participants	16,188,485	25,939,302	34,162,301
Refunds of contributions	918,201	1,886,593	2,067,377
Administrative expenses	559,951	417,631	606,798
Depreciation and amortization expense	-	49,817	72,382
Total deductions	17,666,637	28,293,343	36,908,858
Change in net position	(6,994,231)	65,974,722	97,336,759
Net position - beginning of the year	732,892,525	440,917,143	639,154,621
Net position - end of the year	$ 725,898,294	506,891,865	736,491,380

CITY OF EL PASO, TEXAS

Schedule of Changes in Assets and Liabilities

AGENCY FUNDS

For the Five Months Ended January 31, 2015

		September 1, 2014	Debits	Credits	January 31, 2015
ASSETS:					
Cash and Cash Equivalents	$	19,035,488	836,347,656	153,306,959	702,076,185
Investments		8,861,360	14,851,592	23,712,952	-
Uncollected Property Taxes		60,542,534	800,755,143	783,745,171	77,552,506
Special Assessment - PID #1		294,337	-	41,736	252,601
Due from Other Funds		3,387,550	-	100,839	3,286,711
TOTAL ASSETS	$	92,121,269	1,651,954,391	960,907,657	783,168,003
LIABILITIES:					
Prepaid Property Taxes	$	1,383,877	1,383,877	1,611,314	1,611,314
Payable to Bondholders - PID #1		294,337		-	294,337
Amount Available for Bond Payments		19,520		36,115	55,635
Payable to Other Entities		25,799,323	151,982,185	824,117,331	697,934,469
Property Taxes Subject to Refund		4,081,678	-	1,638,064	5,719,742
Uncollected Taxes		60,542,534	783,745,171	800,755,143	77,552,506
TOTAL LIABILITIES	$	92,121,269	937,111,233	1,628,157,967	783,168,003

City of El Paso
General Fund Revenues and Transfers In

ACCT	DESC	Budget-Adopted	Budget-Final	Actuals - January 31, 2015	Difference to budget	%
401010	REAL PROPERTY TAX COLLECTIONS	$ 147,794,158	147,794,158	102,430,060	(45,364,098)	69.31%
401020	PERSONAL PROP TAX COLLECTION	59,323	59,323	-	(59,323)	
401030	PENALTIES PROP TAX COLLECTION	254,598	254,598	315,828	61,230	124.05%
401050	SPECIAL FEES DELING TAX COLLEC	918,098	918,098	329,151	(588,947)	35.85%
400000	ACCOUNTS RECEIVABLE SUSPENSE					
405060	Reimbursed Overtime	-	-	-	-	
405067	REIMBURSED EXPENDITURES	5,167,519	5,313,251	1,377,200	(3,936,051)	25.92%
411000	SALES TAX	80,682,648	80,682,648	31,962,758	(48,719,890)	39.62%
411020	MIXED BEVERAGE TAX	1,966,436	1,966,436	1,062,559	(903,877)	54.03%
411030	BINGO TAX	56,799	56,799	13,163	(43,636)	23.17%
420230	TEXAS GAS SERVICE	5,125,326	5,125,326	847,674	(4,277,652)	16.54%
420240	TIME-WARNER	3,094,326	3,094,326	728,128	(2,366,198)	23.53%
420250	EL PASO WATER UTILITIES	14,651,152	14,651,152	4,550,422	(10,100,730)	31.06%
420290	AT&T	5,571,021	5,571,021	1,452,270	(4,118,751)	26.07%
420300	ONEOK	1,312,273	1,312,273	577,625	(734,648)	44.02%
420320	ELECTRIC COMPANY	15,360,588	15,360,588	5,270,745	(10,089,843)	34.31%
420330	TELECOM FRANCHSISEES	2,740,048	2,740,048	722,082	(2,017,966)	26.35%
430620	REIMBURSED DAMAGES	9,950	9,950	4,878	(5,072)	49.03%
431180	FOOD ESTAB SITE ASSESSMENT	92,000	92,000	27,101	(64,899)	29.46%
431200	AMBULANCE SERVICE REVENUE	10,562,066	10,562,066	4,592,814	(5,969,252)	43.48%
431220	MISC LAB TESTS	-	-	-	-	
431230	PRIMARY CARE TB CLINIC	-	-	63	63	
431260	COUNTY FOOD SAFETY	95,000	95,000	38,775	(56,225)	40.82%
431270	OVERSEAS IMMUNIZATIONS	26,000	26,000	14,131	(11,869)	54.35%
431280	ANIMAL IMPOUNDMENT FEES	-	-	-	-	
431310	DENTAL CLINIC FEES	450,000	450,000	113,993	(336,007)	25.33%
431320	STD CLINIC VISIT	135,000	135,000	52,483	(82,517)	38.88%
431330	LAB TB-MYCOLOGY TESTS	30,000	30,000	12,716	(17,284)	42.39%
431340	MILK AND DAIRY LAB TESTS	25,000	25,000	8,077	(16,923)	32.31%
431360	ROUTINE IMMUNIZATIONS	20,000	20,000	4,022	(15,978)	20.11%
431370	STD HIV LAB TESTS	5,000	5,000	(259)	(5,259)	-5.18%
431380	WATER LAB TESTS	70,000	70,000	27,160	(42,840)	38.80%
431600	AIRPORT INDIRECT COST REIMBURS	1,083,655	1,083,655	541,270	(542,385)	49.95%
431610	MASS TRANSIT INDIR COST REIMB	3,340,800	3,340,800	1,392,000	(1,948,800)	41.67%
440040	GENERAL ADMISSIONS REVENUE	628,950	628,950	135,114	(493,836)	21.48%
440200	METER REVENUE	2,000	2,000	969	(1,031)	48.45%
440210	PATCHING STREET CUTS	-	-	14,563	14,563	
440220	STREET LIGHTS	-	-	-	-	
440390	ANTICIPATED WARRANT FEES	209,737	209,737	75,056	(134,681)	35.79%
440400	MOVING VIOLATION FINES	2,412,719	2,412,719	878,684	(1,534,035)	36.42%
440410	PUBLIC INSPECTION VIOLATIONS	33,700	33,700	2,990	(30,710)	8.87%
440420	HEALTH CODE VIOLATIONS	9,486	9,486	11,032	1,546	116.30%
440430	ANIMAL VIOLATIONS	61,378	61,378	32,557	(28,821)	53.04%
440440	LIABILITY INSURANCE VIOLATIONS	1,540,613	1,540,613	512,762	(1,027,851)	33.28%
440450	MISDEMEANORS	301,277	301,277	95,092	(206,185)	31.56%
440460	MISDEMEANOR WARRANTS	22,697	22,697	16,904	(5,793)	74.48%
440470	MOVING WARRANTS	398,222	398,222	226,747	(171,475)	56.94%
440480	ARREST FEES - MOVING VIOLATION	443,407	443,407	167,724	(275,683)	37.83%
440490	PARKING COURT COSTS	75,542	75,542	36,891	(38,651)	48.84%
440500	CITY COURT COSTS	315,400	315,400	108,936	(206,464)	34.54%
440510	UNDISTRIBUTED	-	-	4,477	4,477	
440520	OVERPAYMENT MUNI COURT TICKETS	12,008	12,008	32,379	20,371	269.65%
440530	SPECIAL EXPENSE FEE	642,278	642,278	286,949	(355,329)	44.68%

City of El Paso
General Fund Revenues and Transfers In

ACCT	DESC	Budget-Adopted	Budget-Final	Actuals - January 31, 2015	Difference to budget	%
440540	MUNI COURT BLDG SECURITY FUND	-	-	-	-	
440550	MOVING VIOLATION FORFEITS	2,162,929	2,162,929	696,648	(1,466,281)	32.21%
440560	PARKING FORFEITS FINES	1,896,857	1,896,857	865,805	(1,031,052)	45.64%
440570	APPELLATE DOCKET FEES	1,410	1,410	920	(490)	65.25%
440580	RECOVERIES - PROFESSIONAL BOND	75,000	75,000	8,993	(66,007)	11.99%
440590	MUNI COURT TECH FEE COLLECTION	-	-	-	-	
440600	TIME PAYMENT FEES- MUNI COURT	330,780	330,780	46,415	(284,365)	14.03%
440620	CITY - FTA	39,051	39,051	13,886	(25,165)	35.56%
440640	NARCOTICS REIMBURSEMENT FEE	7,000	7,000	1,910	(5,090)	27.29%
440660	JUDICIAL SALARIES- CITY	56,011	56,011	20,617	(35,394)	36.81%
440680	City-Truancy Prev & Diversion	-	-	-	-	
441000	APPEALS BOARD FEES	1,620	1,620	-	(1,620)	
441010	BLDG SVCS INVESTIGATION FEES	5,000	5,000	462	(4,538)	9.24%
441020	BUILDING PERMITS	2,310,000	2,310,000	792,289	(1,517,711)	34.30%
441030	DEMOLITION PERMITS	17,000	17,000	5,745	(11,255)	33.79%
441040	ELECTRICAL PERMITS	1,530,000	1,530,000	500,053	(1,029,947)	32.68%
441060	GRADING PERMITS	190,300	190,300	72,595	(117,705)	38.15%
441070	MECHANICAL PERMITS	945,000	945,000	272,722	(672,278)	28.86%
441080	MOBILE HOME PLACEMENT PERMITS	4,000	4,000	2,442	(1,558)	61.05%
441090	PLAN REVIEW FEES	345,000	345,000	257,368	(87,632)	74.60%
441100	TAS PLAN REVIEW FEES	20,000	20,000	23,891	3,891	119.46%
441120	PLUMBING PERMITS	780,000	780,000	322,445	(457,555)	41.34%
441130	ROOFING PERMITS	400,000	400,000	199,722	(200,278)	49.93%
441140	SIDEWALK AND DRIVEWAY PERMITS	27,630	27,630	8,030	(19,600)	29.06%
441150	SIGNS PERMITS	120,000	120,000	48,884	(71,116)	40.74%
441160	ZONING BOARD FEES	24,000	24,000	11,310	(12,690)	47.13%
441190	OTHER PERMITS AND LICENSES	305,000	305,000	67,353	(237,647)	22.08%
441210	CHARITABLE SOLICITATION PERMIT	-	-	-	-	
441230	PARADE PERMITS	7,500	7,500	4,134	(3,366)	55.12%
441240	PAVING CUT PERMITS	13,500	13,500	2,737	(10,763)	20.27%
441260	SUBDIVISION PERMITS	458,000	458,000	122,784	(335,216)	26.81%
441280	TAXI CAB OPERATING PERMITS	53,450	53,450	8,349	(45,101)	15.62%
441290	ALARMS LICENSES	173,505	173,505	62,767	(110,738)	36.18%
441300	ALCOHOLIC BEVERAGE LICENSES	125,405	125,405	43,848	(81,557)	34.97%
441310	AMPLIFICATION PERMITS	6,500	6,500	2,271	(4,229)	34.94%
441320	ANIMAL PERMIT AND REGISTRATION	-	-	55	55	
441340	CAB DRIVER LICENSES	300	300	73	(227)	24.33%
441350	CHAUFFEUR LICENSES	3,000	3,000	1,348	(1,652)	44.93%
441380	FOOD ESTABLISHMENT LICENSES	905,000	905,000	302,375	(602,625)	33.41%
441390	FOOD MANAGEMENT SCHOOL FEES	650,000	650,000	199,070	(450,930)	30.63%
441400	HOME IMPRVMT CONTRACTOR FEE	158,000	158,000	65,300	(92,700)	41.33%
441410	SIGN CONTRACTOR LICENSES	4,500	4,500	1,821	(2,679)	40.47%
441420	ZONING HOME OCCUPATION LICENSE	8,000	8,000	5,552	(2,448)	69.40%
441430	PENALTIES LATE FEES	60,000	60,000	25,079	(34,921)	41.80%
441440	HAZARDOUS CHEMICALS PERMITS	-	-	(300)	(300)	
441470	CHARTERED TOUR LIMO FEES	15,612	15,612	12,178	(3,434)	78.00%
441480	DRIVERLESS RENTAL FEES	1,000	1,000	-	(1,000)	
441490	STORM DRAIN PERMITS FEES	10,980	10,980	3,621	(7,359)	32.98%
441510	SPECIAL PRIVILEGE PERMITS	480	480	1,829	1,349	381.04%
441520	Residential Building Permits	2,810,506	2,810,506	873,228	(1,937,278)	31.07%
441530	APPLICATION ANNUAL PROCESS FEE	55,000	55,000	17,278	(37,722)	31.41%
441540	CONDEMNATION FEE	1,000	1,000	-	(1,000)	
441550	FIRE ACCIDENT INVESTIGATION FE	4,000	4,000	1,338	(2,662)	33.45%
441560	TEMPORARY LATE FEE PENALTY	9,000	9,000	2,370	(6,630)	26.33%

City of El Paso
General Fund Revenues and Transfers In

ACCT	DESC	Budget-Adopted	Budget-Final	Actuals - January 31, 2015	Difference to budget	%
441570	PLUMB INS NET 3RD PARTY PAYMEN	-	-	-	-	
441630	TAXICAB ZONE 12 88 ZONE PERMIT	-	-	-	-	
441650	3rd Party Ins Vision Consultan	-	-	(1,800)	(1,800)	
441660	3rd Party Ins Code Comp Inc	-	-	-	-	
441680	Hire El Paso First Fee	75,000	75,000	11,700	(63,300)	15.60%
442000	FIRE INSPECTIONS FEES	101,193	101,193	41,063	(60,130)	40.58%
442010	HAZMAT FEES	578,990	578,990	197,195	(381,795)	34.06%
442030	WRECKER AND STORAGE FEES	-	-	-	-	
442040	TAXI INSPECTION FEES	-	-	-	-	
442060	FALSE ALARM PENALTY	89,575	89,575	17,825	(71,750)	19.90%
443000	LIBRARY FEES	134,333	134,333	36,057	(98,276)	26.84%
443010	EVENT FEES	31,430	31,430	12,592	(18,838)	40.06%
443020	INSTRUCTIONAL FEES	386,870	386,870	128,316	(258,554)	33.17%
443030	MEMBERSHIP FEES	26,835	26,835	7,812	(19,023)	29.11%
443040	CHILD CARE SERVICES	585,250	585,250	138,448	(446,802)	23.66%
443060	SALES TO THE PUBLIC	25,000	25,000	8,803	(16,197)	35.21%
443070	ORGANIZED SPORTS LEAGUES FEES	1,064,530	1,064,530	318,303	(746,227)	29.90%
443550	MISC CHARGES-SALES TO DEPTS	300	300	60	(240)	20.00%
443560	INDIRECT COST RECOVERY	3,461,794	3,461,794	1,259,232	(2,202,562)	36.38%
446020	TAX OFFICE CERTIFICATES	26,000	26,000	11,503	(14,497)	44.24%
450000	INVESTMENT INTEREST REVENUE	100,000	100,001	-	(100,001)	
451000	UNREALIZED GAINS LOSSES	-	-	-	-	
450200	FACILITY RENTALS REVENUE	970,901	970,901	284,080	(686,821)	29.26%
450210	PROPERTY LEASE REVENUE	687,393	687,393	360,364	(327,029)	52.42%
450400	GUS AND GOLDIE ROYALTY REVENUE	2,500	2,500	1,992	(508)	79.68%
450600	DONATIONS	800	800	10,528	9,728	1316.00%
450630	PUBLIC INFOR DISTRIBUTION FEE	27,500	27,500	9,390	(18,110)	34.15%
450640	BANK FEES CREDIT CARD FEES	85,000	85,000	41,033	(43,967)	48.27%
450650	MISC NON-OPERATING REVENUES	904,366	904,366	242,471	(661,895)	26.81%
450660	PENALTIES AND INTEREST	11,600	11,600	423	(11,177)	3.65%
450680	PHOTOSTATS	404,062	404,062	148,153	(255,909)	36.67%
450690	VENDING MACHINE PROCEEDS	35,000	35,000	24,087	(10,913)	68.82%
450700	ESCHEAT TO CITY MISC REVENUES	-	-	-	-	
450730	ANNUAL REGISTRATION FEE-LOBBY	3,000	3,000	1,100	(1,900)	36.67%
450740	ECONOMIC DEVELOPMENT-CITY FUND	-	-	-	-	
460000	FEDERAL GRANT PROCEEDS	-	-	-	-	
460220	INTERLOCAL TAX COLLECT AGREEME	1,527,000	1,527,000	1,398,630	(128,370)	91.59%
460240	COUNTY PARTICIPATION	556,126	556,126	-	(556,126)	
460250	INTERLOCAL AGREEMENTS- HTH	387,708	387,708	71,293	(316,415)	18.39%
470000	INTERFUND TRANSFERS (SOURCES)	16,749,531	16,749,531	5,410,193	(11,339,338)	32.30%
470400	CLAIMS SETTLEMENT	-	-	24,976	24,976	
470410	RESTITUTION	20,835	20,835	3,883	(16,952)	18.64%
470500	TRANSFER FROM CAPITAL PROJECTS	5,520,200	5,520,200	935,573	(4,584,627)	16.95%
420340	ENVIRONMENTAL SVCS FRANCHISE	-	-	550,251	550,251	
450635	PREP AND RELEASE OF LIENS	-	-	6,650	6,650	
450645	SOFTWARE MNTC FEE ACCELA	-	-	98,462	98,462	
460020	LOCAL GRANT PROCEEDS	-	499,999	286,826	(213,173)	57.37%
		$ 359,516,646	360,162,378	179,305,967	(180,856,411)	49.78%