

## CITY OF EL PASO, TEXAS

## BALANCE SHEET

## GOVERNMENTAL FUNDS

September 30, 2014

|                                                                                            | General Fund         | Community<br>Development<br>Block Grants | Debt Service     | Capital Projects  | Downtown<br>Development<br>Corporation | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--------------------------------------------------------------------------------------------|----------------------|------------------------------------------|------------------|-------------------|----------------------------------------|-----------------------------------|--------------------------------|
| <b>ASSETS</b>                                                                              |                      |                                          |                  |                   |                                        |                                   |                                |
| Cash and Cash Equivalents                                                                  | \$ (201,550)         | 2,092,734                                | 2,042,485        | 18,853,662        | 143,776                                | 17,537,140                        | 40,468,247                     |
| 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                                                                                      | 2,043,460            | -                                        | -                | 8,404,037         | 24,447                                 | 420,019                           | 10,891,963                     |
| Notes                                                                                      | -                    | 31,826,577                               | -                | -                 | -                                      | 127,351                           | 31,953,928                     |
| Due from Other Government Agencies                                                         | 8,861                | 2,966,667                                | -                | 6,022,432         | -                                      | 8,422,151                         | 17,420,111                     |
| Other                                                                                      | 9,855,700            | -                                        | -                | -                 | -                                      | 2,239,018                         | 12,094,718                     |
| 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                                                                               | <u>35,724,932</u>    | <u>37,150,859</u>                        | <u>5,524,590</u> | <u>38,995,827</u> | <u>625,819</u>                         | <u>28,852,548</u>                 | <u>146,874,575</u>             |
| <b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                      |                                          |                  |                   |                                        |                                   |                                |
|                                                                                            | <u>\$ 35,724,932</u> | <u>37,150,859</u>                        | <u>5,524,590</u> | <u>38,995,827</u> | <u>625,819</u>                         | <u>28,852,548</u>                 | <u>146,874,575</u>             |
| <b>LIABILITIES</b>                                                                         |                      |                                          |                  |                   |                                        |                                   |                                |
| Accounts Payable                                                                           | \$ 1,880,762         | 196,101                                  | -                | 437,603           | -                                      | 3,325,650                         | 5,840,116                      |
| Accrued Payroll                                                                            | 6,742,027            | 64,107                                   | -                | 34,133            | -                                      | 564,724                           | 7,404,991                      |
| Due to Other Funds                                                                         | 1,500                | -                                        | -                | 23,507,804        | -                                      | -                                 | 23,509,304                     |
| Taxes Payable                                                                              | 1,849,638            | -                                        | 8,907            | -                 | -                                      | 15,745                            | 1,874,290                      |
| Unearned Revenue                                                                           | 1,773,104            | (21,892)                                 | -                | 20,754            | -                                      | 3,932,257                         | 5,704,223                      |
| Due to Other Government Agencies                                                           | 300                  | 489                                      | -                | -                 | -                                      | 1,139                             | 1,928                          |
| Encumbrances Outstanding                                                                   | -                    | -                                        | -                | -                 | -                                      | 81,082                            | 81,082                         |
| Total Liabilities                                                                          | <u>12,247,331</u>    | <u>238,805</u>                           | <u>8,907</u>     | <u>24,000,294</u> | <u>-</u>                               | <u>7,920,597</u>                  | <u>44,415,934</u>              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                                       |                      |                                          |                  |                   |                                        |                                   |                                |
| Unavailable Revenues low income housing loans and<br>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                                                        | <u>6,735,051</u>     | <u>36,912,054</u>                        | <u>3,174,180</u> | <u>-</u>          | <u>-</u>                               | <u>-</u>                          | <u>46,821,285</u>              |
| <b>FUND BALANCES:</b>                                                                      |                      |                                          |                  |                   |                                        |                                   |                                |
| Nonspendable                                                                               | 3,702,322            | -                                        | -                | -                 | -                                      | 106,226                           | 3,808,548                      |
| Restricted                                                                                 | 17,417,752           | -                                        | 2,341,503        | 14,995,533        | 625,819                                | 14,462,005                        | 49,842,612                     |
| Committed                                                                                  | -                    | -                                        | -                | -                 | -                                      | 7,238,083                         | 7,238,083                      |
| Unassigned                                                                                 | (4,377,524)          | -                                        | -                | -                 | -                                      | (874,362)                         | (5,251,886)                    |
| Total Fund Balances                                                                        | <u>16,742,550</u>    | <u>-</u>                                 | <u>2,341,503</u> | <u>14,995,533</u> | <u>625,819</u>                         | <u>20,931,951</u>                 | <u>55,637,356</u>              |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>                  |                      |                                          |                  |                   |                                        |                                   |                                |
|                                                                                            | <u>\$ 35,724,932</u> | <u>37,150,859</u>                        | <u>5,524,590</u> | <u>38,995,827</u> | <u>625,819</u>                         | <u>28,852,548</u>                 | <u>146,874,575</u>             |

**CITY OF EL PASO, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the One Month Ended September 30, 2014

|                                                  | General Fund      | Community<br>Development<br>Block Grants | Debt Service   | Capital Projects   | Downtown<br>Development<br>Corporation | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--------------------------------------------------|-------------------|------------------------------------------|----------------|--------------------|----------------------------------------|-----------------------------------|--------------------------------|
| <b>REVENUES</b>                                  |                   |                                          |                |                    |                                        |                                   |                                |
| Property Taxes                                   | \$ 130,111        | -                                        | 43,924         | -                  | -                                      | 191,206                           | 365,241                        |
| Penalties and Interest-Delinquent taxes          | 52,420            | -                                        | 25,792         | -                  | -                                      | -                                 | 78,212                         |
| Sales Taxes                                      | 6,283,624         | -                                        | -              | 25,697             | 20,556                                 | 46,247                            | 6,376,124                      |
| Franchise Fees                                   | 658               | -                                        | -              | -                  | -                                      | -                                 | 658                            |
| Charges for Services                             | 1,925,817         | 157,997                                  | 101,521        | 55,635             | (17,000)                               | 1,677,760                         | 3,901,730                      |
| Fines and Forfeitures                            | 868,394           | -                                        | -              | -                  | -                                      | 111,761                           | 980,155                        |
| Licenses and Permits                             | 936,182           | -                                        | -              | -                  | -                                      | 9,810                             | 945,992                        |
| Intergovernmental Revenues                       | 30,000            | 426,817                                  | -              | (272,687)          | -                                      | 1,725,863                         | 1,909,993                      |
| Rents and Other                                  | 158,761           | 27,172                                   | -              | -                  | (66,667)                               | 42,373                            | 161,639                        |
| <b>TOTAL REVENUES</b>                            | <b>10,385,967</b> | <b>611,986</b>                           | <b>171,237</b> | <b>(191,355)</b>   | <b>(63,111)</b>                        | <b>3,805,020</b>                  | <b>14,719,744</b>              |
| <b>EXPENDITURES</b>                              |                   |                                          |                |                    |                                        |                                   |                                |
| Current:                                         |                   |                                          |                |                    |                                        |                                   |                                |
| General Government                               | 4,551,645         | 12,032                                   | -              | 6,448              | -                                      | 34,710                            | 4,604,835                      |
| Public Safety                                    | 16,615,101        | -                                        | -              | -                  | -                                      | 772,968                           | 17,388,069                     |
| Public Works                                     | 1,391,505         | -                                        | -              | 44,480             | -                                      | 204,190                           | 1,640,175                      |
| Facilities Maintenance                           | 777,464           | -                                        | -              | -                  | -                                      | 62,034                            | 839,498                        |
| Public Health                                    | 391,298           | -                                        | -              | -                  | -                                      | 1,210,629                         | 1,601,927                      |
| Parks Department                                 | 777,822           | 7,192                                    | -              | -                  | -                                      | -                                 | 785,014                        |
| Library                                          | 592,228           | -                                        | -              | -                  | -                                      | 1,811                             | 594,039                        |
| Non Departmental                                 | 1,346,924         | -                                        | -              | -                  | -                                      | 9,822                             | 1,356,746                      |
| Culture and Recreation                           | 510,538           | -                                        | -              | 383,028            | -                                      | 234,470                           | 1,128,036                      |
| Economic Development                             | 721,256           | -                                        | -              | 100,983            | -                                      | 20,534                            | 842,773                        |
| Community and Human Development                  | 29,953            | 434,315                                  | -              | -                  | -                                      | 18,368                            | 482,636                        |
| Debt Service:                                    |                   |                                          |                |                    |                                        |                                   |                                |
| Principal                                        | 757,376           | -                                        | -              | -                  | -                                      | -                                 | 757,376                        |
| Interest Expense                                 | 104,634           | -                                        | -              | -                  | -                                      | -                                 | 104,634                        |
| Fiscal Fees                                      | -                 | -                                        | 2,350          | -                  | 8,996                                  | -                                 | 11,346                         |
| Capital Outlay                                   | -                 | 158,447                                  | -              | (3,444,788)        | -                                      | 628,309                           | (2,658,032)                    |
| <b>TOTAL EXPENDITURES</b>                        | <b>28,567,744</b> | <b>611,986</b>                           | <b>2,350</b>   | <b>(2,909,849)</b> | <b>8,996</b>                           | <b>3,197,845</b>                  | <b>29,479,072</b>              |
| Excess(Deficiency) of revenues over expenditures | (18,181,777)      | -                                        | 168,887        | 2,718,494          | (72,107)                               | 607,175                           | (14,759,328)                   |
| <b>OTHER FINANCING SOURCES(USES)</b>             |                   |                                          |                |                    |                                        |                                   |                                |
| Transfers In                                     | 1,725,533         | -                                        | -              | 692,300            | -                                      | (232,763)                         | 2,185,070                      |
| Transfers Out                                    | 831,972           | -                                        | -              | -                  | (692,300)                              | 4,520,300                         | 4,659,972                      |
| Proceeds from Sale of Capital Assets             | -                 | -                                        | -              | -                  | -                                      | (4,574,111)                       | (4,574,111)                    |
| Capital Contributions                            | -                 | -                                        | -              | 3,123,600          | -                                      | -                                 | 3,123,600                      |
| Other Sources (Uses)                             | (1,022,575)       | -                                        | -              | -                  | -                                      | -                                 | (1,022,575)                    |
| <b>TOTAL OTHER FINANCING SOURCES(USES)</b>       | <b>1,534,930</b>  | <b>-</b>                                 | <b>-</b>       | <b>3,815,900</b>   | <b>(692,300)</b>                       | <b>(286,574)</b>                  | <b>4,371,956</b>               |
| Net change in fund balances                      | (16,646,847)      | -                                        | 168,887        | 6,534,394          | (764,407)                              | 320,601                           | (10,387,372)                   |
| 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                    | \$ 16,742,550     | -                                        | 2,341,503      | 14,995,533         | 625,819                                | 20,931,951                        | 55,637,356                     |

CITY OF EL PASO, TEXAS  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
September 30, 2014

|                                              | Business-type Activities - Enterprise Funds |                           |                    |                          |                    | Governmental<br>Activities -<br>Internal Service<br>Funds |
|----------------------------------------------|---------------------------------------------|---------------------------|--------------------|--------------------------|--------------------|-----------------------------------------------------------|
|                                              | El Paso<br>International<br>Airport         | Environmental<br>Services | Mass Transit       | International<br>Bridges | Totals             |                                                           |
| <b>ASSETS</b>                                |                                             |                           |                    |                          |                    |                                                           |
| Current assets:                              |                                             |                           |                    |                          |                    |                                                           |
| Cash and Cash Equivalents                    | \$ 79,890,549                               | 21,010,581                | (20,577,323)       | 2,032,140                | 82,355,947         | 28,895,393                                                |
| 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                                        | 995,999                                     | 2,963,006                 | 236,473            | 1,799                    | 4,197,277          | 8,482                                                     |
| Due from Other Government Agencies           | -                                           | 285,226                   | 18,701,313         | -                        | 18,986,539         | -                                                         |
| Prepaid Items                                | 386,226                                     | -                         | 25,883             | -                        | 412,109            | 432,417                                                   |
| Due From Other Funds                         | -                                           | -                         | 23,507,804         | -                        | 23,507,804         | -                                                         |
| Inventory                                    | 1,229,072                                   | -                         | 2,616,168          | -                        | 3,845,240          | 918,067                                                   |
| Total current assets                         | 82,529,294                                  | 24,270,064                | 30,695,496         | 2,035,112                | 139,529,966        | 30,268,975                                                |
| 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     | 197,492,146                                 | 25,907,103                | 99,035,466         | 17,097,828               | 339,532,543        | 91,288                                                    |
| Construction in Progress                     | 13,807,669                                  | 2,529,794                 | 32,102,095         | 652,898                  | 49,092,456         | -                                                         |
| Total noncurrent assets                      | 212,680,914                                 | 55,923,833                | 142,747,985        | 20,220,257               | 431,572,989        | 91,288                                                    |
| <b>TOTAL ASSETS</b>                          | <b>295,210,208</b>                          | <b>80,193,897</b>         | <b>173,443,481</b> | <b>22,255,369</b>        | <b>571,102,955</b> | <b>30,360,263</b>                                         |
| <b>LIABILITIES</b>                           |                                             |                           |                    |                          |                    |                                                           |
| Current liabilities:                         |                                             |                           |                    |                          |                    |                                                           |
| Accounts Payable                             | \$ 1,479,338                                | 1,808,085                 | 1,564,510          | (1,937)                  | 4,849,996          | 792,598                                                   |
| Accrued Payroll                              | 435,870                                     | 463,051                   | 789,912            | 55,444                   | 1,744,277          | 134,752                                                   |
| 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                                | 55,701                                      | -                         | 9                  | -                        | 55,710             | -                                                         |
| Interest Payable on Bonds and Notes          | 153,551                                     | 43,996                    | 86,171             | 15,520                   | 299,238            | -                                                         |
| Unearned Revenue                             | 1,066,661                                   | 12,104                    | 508                | 5,000                    | 1,084,273          | -                                                         |
| 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                    | 9,263,548                                   | 7,674,047                 | 6,719,503          | 2,722,335                | 26,379,433         | 16,540,369                                                |
| 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                                                 |
| <b>TOTAL LIABILITIES</b>                     | <b>73,133,586</b>                           | <b>56,177,296</b>         | <b>65,670,746</b>  | <b>10,920,760</b>        | <b>205,902,388</b> | <b>18,150,524</b>                                         |
| <b>NET POSITION</b>                          |                                             |                           |                    |                          |                    |                                                           |
| Net investment in capital assets             | \$ 154,047,020                              | 11,237,031                | 116,058,973        | 12,225,950               | 293,568,974        | 75,069                                                    |
| Restricted for:                              |                                             |                           |                    |                          |                    |                                                           |
| Airport Operations                           | 11,306,935                                  | -                         | -                  | -                        | 11,306,935         | -                                                         |
| Passenger Facilities                         | 4,076,064                                   | -                         | -                  | -                        | 4,076,064          | -                                                         |
| Customer Facility Charge                     | 8,661,804                                   | -                         | -                  | -                        | 8,661,804          | -                                                         |
| Unrestricted                                 | 43,984,399                                  | 12,779,570                | (8,286,238)        | (891,341)                | 47,586,390         | 12,134,670                                                |
| <b>TOTAL NET POSITION</b>                    | <b>\$ 222,076,622</b>                       | <b>24,016,601</b>         | <b>107,772,735</b> | <b>11,334,609</b>        | <b>365,200,567</b> | <b>12,209,739</b>                                         |
| <b>TOTAL LIABILITIES AND NET POSITION</b>    | <b>\$ 295,210,208</b>                       | <b>80,193,897</b>         | <b>173,443,481</b> | <b>22,255,369</b>        | <b>571,102,955</b> | <b>30,360,263</b>                                         |

**CITY OF EL PASO, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
For the One Month Ended September 30, 2014

|                                                          | Business-type Activities - Enterprise Funds |                               |                  |                        |                  |              |                  | Governmental Activities - Internal Service Funds |              |            |
|----------------------------------------------------------|---------------------------------------------|-------------------------------|------------------|------------------------|------------------|--------------|------------------|--------------------------------------------------|--------------|------------|
|                                                          | Operating Budget                            | El Paso International Airport | Operating Budget | Environmental Services | Operating Budget | Mass Transit | Operating Budget | International Bridges                            | Total        | Funds      |
| OPERATING REVENUES:                                      |                                             |                               |                  |                        |                  |              |                  |                                                  |              |            |
| Charges of Rentals and Fees                              | 36,897,927                                  | 2,186,737                     | 46,321,393       | 3,474,556              | 40,000           | 7,412        | 79,285           | -                                                | 5,668,705    | -          |
| Charges of Tolls                                         | -                                           | -                             | -                | -                      | -                | -            | 20,670,221       | 1,734,954                                        | 1,734,954    | -          |
| Charges of Fares and Fees                                | 411,065                                     | -                             | 168,000          | 17,591                 | 11,595,800       | 864,904      | -                | -                                                | 882,495      | -          |
| Sales to Departments                                     | -                                           | -                             | -                | -                      | -                | -            | -                | -                                                | -            | 1,435,941  |
| Premium Contributions                                    | -                                           | -                             | -                | -                      | -                | -            | -                | -                                                | -            | 4,683,375  |
| General Revenues                                         | 349,299                                     | 2,353                         | 1,053,373        | 83,429                 | 3,600,000        | 21,518       | 351,250          | 29,271                                           | 136,571      | 69,691     |
| Total Operating Revenues                                 | 37,658,291                                  | 2,189,090                     | 47,542,766       | 3,575,576              | 15,235,800       | 893,834      | 21,100,756       | 1,764,225                                        | 8,422,725    | 6,189,007  |
| OPERATING EXPENSES:                                      |                                             |                               |                  |                        |                  |              |                  |                                                  |              |            |
| Personnel Services                                       | 16,720,676                                  | 1,549,622                     | 20,641,209       | 1,708,734              | 30,101,331       | 2,881,465    | 2,324,230        | 194,617                                          | 6,334,438    | 478,463    |
| Contractual Services                                     | 67,000                                      | 675                           | 41,105           | -                      | 10,000           | -            | 2,824,528        | 73,845                                           | 74,520       | -          |
| Professional Services                                    | 655,605                                     | 29,263                        | 225,619          | -                      | 330,632          | -            | 27,423           | -                                                | 29,263       | 95,058     |
| Outside Contracts                                        | 6,608,624                                   | 88,827                        | 3,089,195        | 93,247                 | 12,227,557       | (6,616)      | 1,313,200        | 14,004                                           | 189,462      | 294,637    |
| Fuel and Lubricants                                      | 347,120                                     | 1,442                         | 4,048,252        | 276,938                | 5,860,355        | 211,544      | 12,350           | 802                                              | 490,726      | 85,357     |
| Materials and Supplies                                   | 1,499,307                                   | 29,442                        | 7,378,024        | 471,686                | 4,578,024        | 78,644       | 188,827          | 2,119                                            | 581,891      | 165,934    |
| Communications                                           | 373,525                                     | 37,416                        | 322,539          | 55                     | 173,318          | 7,160        | 27,294           | 652                                              | 45,283       | 91         |
| Utilities                                                | 1,920,499                                   | 719                           | 210,150          | 13,943                 | 989,500          | 65,362       | 86,500           | 1,207                                            | 81,231       | 106        |
| Operating Leases                                         | 54,100                                      | -                             | 62,105           | -                      | 944,000          | 33,195       | 345,254          | 56,709                                           | 89,904       | 6,693      |
| Travel and Entertainment                                 | 155,925                                     | 25,042                        | 85,025           | 11,068                 | 46,000           | 6,931        | 12,600           | 790                                              | 43,831       | -          |
| Benefits Provided                                        | 500                                         | -                             | -                | -                      | 40,000           | -            | 304,000          | 8,805                                            | 34,254       | 3,433,722  |
| Maintenance and Repairs                                  | 988,950                                     | 13,323                        | 341,965          | 3,569                  | 431,258          | 8,557        | -                | -                                                | -            | 16,523     |
| Landfill and Transfer Station Utilization                | -                                           | -                             | 800,000          | -                      | -                | -            | -                | -                                                | -            | -          |
| Other Operating Expenses                                 | 1,156,899                                   | (12,119)                      | 1,291,424        | 247,523                | 3,044,393        | 91,478       | 79,500           | 5,695                                            | 332,577      | 3,181      |
| Depreciation                                             | -                                           | 7,681,333                     | -                | 4,768,720              | -                | 4,611,421    | -                | 290,753                                          | 17,352,227   | 4,879      |
| Total Operating Expenses                                 | 30,548,730                                  | 9,444,985                     | 38,536,612       | 7,595,483              | 58,776,368       | 7,989,141    | 7,545,706        | 649,998                                          | 25,679,607   | 4,584,644  |
| Operating Income (Loss)                                  | 7,109,561                                   | (7,255,895)                   | 9,006,154        | (4,019,907)            | (43,540,568)     | (7,095,307)  | 13,555,050       | 1,114,227                                        | (17,256,882) | 1,604,363  |
| 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                                   | 292,656                       | -                | -                      | -                | -            | -                | -                                                | 292,656      | -          |
| Sales Tax                                                | -                                           | -                             | -                | -                      | 40,182,268       | 3,121,760    | -                | -                                                | 3,121,760    | -          |
| FTA Subsidy                                              | -                                           | -                             | -                | -                      | 11,500,000       | 995,833      | -                | -                                                | 995,833      | -          |
| Total NonOperating Revenues (Expenses)                   | 3,389,000                                   | 292,656                       | (1,020,569)      | -                      | 49,961,368       | 4,117,593    | (427,723)        | -                                                | 4,410,249    | -          |
| Income (Loss) Before Capital Contributions and Transfers |                                             |                               |                  |                        |                  |              |                  |                                                  |              |            |
| Capital Contributions                                    | 10,498,561                                  | (6,963,239)                   | 7,985,585        | (4,019,907)            | 6,420,800        | (2,977,714)  | 13,127,327       | 1,114,227                                        | (12,846,633) | 1,604,363  |
| Transfers Out                                            | (7,497,435)                                 | 233,836                       | 65,000           | 150,000                | -                | -            | -                | -                                                | 383,836      | -          |
| Change in net assets                                     | 3,001,126                                   | -                             | (8,717,548)      | 276,055                | (3,340,800)      | (278,400)    | (11,070,275)     | (1,246,012)                                      | (1,248,357)  | -          |
| Total Net Position-beginning                             | 3,001,126                                   | (6,729,403)                   | (666,963)        | (3,593,852)            | 3,080,000        | (3,256,114)  | 2,057,052        | (131,785)                                        | (13,711,154) | 1,604,363  |
| Total Net Position-ending                                | 3,001,126                                   | 222,404,906                   | 27,610,453       | 27,610,453             | 107,185,998      | 107,185,998  | 11,224,100       | 368,425,457                                      | 10,601,310   | 10,601,310 |
|                                                          |                                             | 215,675,503                   | (666,963)        | 24,016,601             | 3,080,000        | 103,929,884  | 2,057,052        | 11,092,315                                       | 354,714,303  | 12,205,673 |

# CITY OF EL PASO, TEXAS

## STATEMENT OF CASH FLOWS

### PROPRIETARY FUNDS

For the One Month Ended September 30, 2014

|                                                                      | Business-type Activities - Enterprise Funds |                           |              |                          |             | Governmental<br>Activities -<br>Internal Service<br>Funds |
|----------------------------------------------------------------------|---------------------------------------------|---------------------------|--------------|--------------------------|-------------|-----------------------------------------------------------|
|                                                                      | El Paso<br>International<br>Airport         | Environmental<br>Services | Mass Transit | International<br>Bridges | Totals      |                                                           |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                          |                                             |                           |              |                          |             |                                                           |
| Receipts from Customers                                              | \$ 3,835,141                                | 3,338,900                 | (103,563)    | 1,764,225                | 8,834,703   | 6,187,055                                                 |
| Payments to Suppliers                                                | (1,812,315)                                 | 185,058                   | (4,963,962)  | (246,190)                | (6,837,409) | (5,730,354)                                               |
| Payments to Employees                                                | (1,425,971)                                 | (1,583,557)               | (2,661,998)  | (183,384)                | (5,854,910) | (434,381)                                                 |
| Net cash provided (used) by operating activities                     | 596,855                                     | 1,940,401                 | (7,729,523)  | 1,334,651                | (3,857,616) | 22,320                                                    |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>           |                                             |                           |              |                          |             |                                                           |
| Transfers to Other Funds                                             | -                                           | -                         | (278,400)    | (1,246,012)              | (1,524,412) | -                                                         |
| Transfers from Other Funds                                           | -                                           | 276,055                   | -            | -                        | 276,055     | -                                                         |
| Sales Tax                                                            | -                                           | -                         | 3,121,760    | -                        | 3,121,760   | -                                                         |
| FTA Subsidy                                                          | -                                           | -                         | 995,833      | -                        | 995,833     | -                                                         |
| Net cash provided (used) by noncapital financing activities          | -                                           | 276,055                   | 3,839,193    | (1,246,012)              | 2,869,236   | -                                                         |
| <b>CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES</b>  |                                             |                           |              |                          |             |                                                           |
| Proceeds from Capital Debt                                           | -                                           | -                         | -            | -                        | -           | -                                                         |
| Passenger Facility Charge                                            | -                                           | -                         | -            | -                        | -           | -                                                         |
| Customer Facility Charges                                            | 292,656                                     | -                         | -            | -                        | 292,656     | -                                                         |
| Capital Contributions from Federal Government                        | 233,836                                     | -                         | -            | -                        | 233,836     | -                                                         |
| Purchases of Capital Assets                                          | (733,102)                                   | (1,599,628)               | (238,870)    | -                        | (2,571,600) | -                                                         |
| Payment of Landfill Closure and Transfer Station costs               | -                                           | -                         | -            | -                        | -           | -                                                         |
| Proceeds from Capital Debt                                           | -                                           | -                         | -            | -                        | -           | -                                                         |
| Principal Paid on Capital Debt                                       | -                                           | -                         | -            | -                        | -           | -                                                         |
| Interest Paid on Capital Debt                                        | -                                           | -                         | -            | -                        | -           | -                                                         |
| Proceeds from Sale of Capital Assets                                 | -                                           | 110,586                   | 8,306        | -                        | 118,892     | -                                                         |
| Net cash provided (used) by capital and related financing activities | (206,608)                                   | (1,489,042)               | (230,564)    | -                        | (1,926,214) | -                                                         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                          |                                             |                           |              |                          |             |                                                           |
| 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                 | 37,187,683                                  | 10,115,625                | (11,737,877) | 986,496                  | 36,551,927  | 13,384,647                                                |
| 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                          | \$ 79,890,549                               | 41,826,424                | (20,577,323) | 2,032,140                | 103,171,790 | 28,895,393                                                |

# CITY OF EL PASO, TEXAS

## STATEMENT OF CASH FLOWS

### PROPRIETARY FUNDS

For the One Month Ended September 30, 2014

|                                                                                                           | Business-type Activities - Enterprise Funds |                           |                    |                          |                    | Governmental<br>Activities -<br>Internal Service<br>Funds |
|-----------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------|--------------------|--------------------------|--------------------|-----------------------------------------------------------|
|                                                                                                           | El Paso<br>International<br>Airport         | Environmental<br>Services | Mass Transit       | International<br>Bridges | Totals             |                                                           |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH<br/>PROVIDED (USED) BY OPERATING ACTIVITIES:</b> |                                             |                           |                    |                          |                    |                                                           |
| Operating Income (Loss)                                                                                   | \$ (7,255,895)                              | (4,019,907)               | (7,095,307)        | 1,114,227                | (17,256,882)       | 1,604,363                                                 |
| Adjustments to Reconcile Operating Income to Net Cash<br>Provided (Used) by Operating Activities:         |                                             |                           |                    |                          |                    |                                                           |
| Landfill and Transfer Station Utilization                                                                 | -                                           | -                         | -                  | -                        | -                  | -                                                         |
| Depreciation Expense                                                                                      | 7,681,333                                   | 4,768,720                 | 4,611,421          | 290,753                  | 17,352,227         | 4,879                                                     |
| Compensated Absences                                                                                      | -                                           | -                         | -                  | -                        | -                  | -                                                         |
| Other Post Employment Benefits                                                                            | -                                           | -                         | -                  | -                        | -                  | -                                                         |
| Net Pension Obligation                                                                                    | -                                           | -                         | -                  | -                        | -                  | -                                                         |
| Change in Assets and Liabilities:                                                                         |                                             |                           |                    |                          |                    |                                                           |
| Receivables, Net                                                                                          | 2,410,575                                   | (242,206)                 | (997,396)          | -                        | 1,170,973          | (1,952)                                                   |
| Inventories                                                                                               | -                                           | -                         | -                  | -                        | -                  | (11,557)                                                  |
| Other Assets                                                                                              | -                                           | 5,530                     | 35,543             | -                        | 41,073             | 100,000                                                   |
| Accounts and other payables                                                                               | (2,362,809)                                 | 1,298,087                 | (4,503,251)        | (81,562)                 | (5,649,535)        | (1,717,495)                                               |
| Accrued Expenses                                                                                          | 123,651                                     | 130,177                   | 219,467            | 11,233                   | 484,528            | 44,082                                                    |
| Net cash provided by operating activities                                                                 | <u>\$ 596,855</u>                           | <u>1,940,401</u>          | <u>(7,729,523)</u> | <u>1,334,651</u>         | <u>(3,857,616)</u> | <u>22,320</u>                                             |

CITY OF EL PASO, TEXAS  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
September 30, 2014

|                                                        | Pension Trust Funds     | Private-<br>Purpose<br>Trusts | Agency Funds       |
|--------------------------------------------------------|-------------------------|-------------------------------|--------------------|
| <b>ASSETS</b>                                          |                         |                               |                    |
| Cash and Cash Equivalents                              | \$ 27,662,852           | 3,291,832                     | 603,253,052        |
| Investments:                                           |                         |                               |                    |
| Commingled Funds                                       | -                       | 2,824,473                     | -                  |
| High-yield Bond Obligations                            | 138,199,819             | -                             | -                  |
| Corporate Stocks                                       | 255,264,457             | -                             | -                  |
| Private Equities                                       | 26,339,164              | -                             | -                  |
| Investment in Real Estate Funds                        | 93,342,371              | -                             | -                  |
| Fixed Income Securities                                | 598,246,029             | -                             | -                  |
| Domestic Equities                                      | 409,132,296             | -                             | -                  |
| International Equities                                 | 404,368,158             | -                             | -                  |
| Invested securities lending collateral                 | 79,757,635              | -                             | -                  |
| Receivables - Net of Allowances                        |                         |                               |                    |
| Trade                                                  |                         |                               | -                  |
| Commission Credits Receivable                          | 6,318,823               | -                             | -                  |
| Due from Brokers For Securities Sold                   | 2,103,476               | -                             | -                  |
| Employer Contributions                                 | 916,110                 | -                             | -                  |
| Employee Contributions                                 | 734,878                 | -                             | -                  |
| Interest                                               | -                       | 1,303                         | -                  |
| Taxes                                                  |                         |                               | 77,552,506         |
| Prepaid Items                                          | 17,299                  | -                             | -                  |
| Due from Other Funds                                   | -                       | -                             | 3,556,433          |
| Capital Assets:                                        |                         |                               |                    |
| Buildings, Improvements & Equipment, Net               | 1,235,098               | -                             | -                  |
| Total Assets                                           | <u>\$ 2,043,638,465</u> | <u>6,117,608</u>              | <u>684,361,991</u> |
| <b>LIABILITIES</b>                                     |                         |                               |                    |
| Accounts Payable                                       | \$ 84,846,161           | 37,529                        | 332,701            |
| Accrued Payroll                                        | -                       | 3,227                         | -                  |
| Due to Other Funds                                     | -                       | 3,262,096                     | -                  |
| Prepaid Property Taxes                                 | -                       | -                             | 2,086,298          |
| Deferred Revenue - Commission Credits                  | 137,180                 | -                             | -                  |
| Due to Other Government Agencies                       | -                       | -                             | 598,980,182        |
| Property Taxes Subject to Refund-Other Taxing Entities | -                       | -                             | 5,742,995          |
| Uncollected Property Taxes-Other Taxing Entities       | -                       | -                             | 77,219,815         |
| Total liabilities                                      | <u>84,983,341</u>       | <u>3,302,852</u>              | <u>684,361,991</u> |
| <b>NET POSITION:</b>                                   |                         |                               |                    |
| Held in Trust for Pension Benefits and Other Purposes  | <u>\$ 1,958,655,124</u> | <u>2,814,756</u>              |                    |

CITY OF EL PASO, TEXAS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
For the One Month Ended September 30, 2014

|                                               | Pension Trust<br>Funds         | Private-Purpose<br>Trusts |
|-----------------------------------------------|--------------------------------|---------------------------|
| ADDITIONS:                                    |                                |                           |
| Contributions:                                |                                |                           |
| Employer                                      | \$ 36,200,379                  | -                         |
| Employee                                      | 26,755,878                     | -                         |
| Total contributions                           | <u>62,956,257</u>              | <u>-</u>                  |
| Rental vehicle sales tax                      | -                              | -                         |
| Miscellaneous                                 | -                              | 28,309                    |
| Investment income:                            |                                |                           |
| Net appreciation in fair value of investments | 181,693,296                    | -                         |
| Interest                                      | 11,670,688                     | -                         |
| Dividends                                     | 13,044,784                     | -                         |
| Securities lending income                     | 387,883                        | -                         |
| Securities lending fees                       | -                              | -                         |
| Decrease in commission credits receivable     | -                              | -                         |
| Investment advisor fees                       | <u>(5,729,386)</u>             | <u>-</u>                  |
| Net investment income                         | <u>201,067,265</u>             | <u>-</u>                  |
| Total additions                               | <u>264,023,522</u>             | <u>28,309</u>             |
| DEDUCTIONS:                                   |                                |                           |
| Benefits paid to participants                 | 83,985,180                     | -                         |
| Refunds                                       | 5,137,561                      | -                         |
| Administrative expenses                       | 1,786,014                      | -                         |
| Depreciation and amortization expense         | 122,199                        | -                         |
| Expended for other purposes                   | -                              | 11,927                    |
| Total deductions                              | <u>91,030,954</u>              | <u>11,927</u>             |
| Change in net assets                          | 172,992,568                    | 16,382                    |
| Net position - beginning of the year          | 1,812,964,289                  | 2,798,374                 |
| Net position - end of the year                | <u><u>\$ 1,985,956,857</u></u> | <u><u>2,814,756</u></u>   |



CITY OF EL PASO, TEXAS  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
For the One Month Ended September 30, 2014

|                                                                    | Budgeted Amounts |               | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) | % of Budget |
|--------------------------------------------------------------------|------------------|---------------|-------------------|---------------------------------------------------------|-------------|
|                                                                    | Original         | Final         |                   |                                                         |             |
| Resources (inflows):                                               |                  |               |                   |                                                         |             |
| Property taxes                                                     | \$ 148,771,579   | 148,771,579   | 130,111           | (148,641,468)                                           | 0.09%       |
| Penalties and Interest-Delinquent taxes                            | 254,598          | 254,598       | 52,420            | (202,178)                                               | 20.59%      |
| Sales taxes                                                        | 82,705,883       | 82,705,883    | 6,283,624         | (76,422,259)                                            | 7.60%       |
| Franchise fees                                                     | 47,854,734       | 47,854,734    | 658               | (47,854,076)                                            | 0.00%       |
| Licenses and permits                                               | 13,401,926       | 13,401,926    | 936,182           | (12,465,744)                                            | 6.99%       |
| Fines and forfeitures                                              | 11,049,122       | 11,049,122    | 868,394           | (10,180,728)                                            | 7.86%       |
| Charges for services                                               | 30,063,290       | 30,063,290    | 1,925,817         | (28,137,473)                                            | 6.41%       |
| Intergovernmental revenues                                         | 1,914,708        | 1,904,316     | 30,000            | (1,874,316)                                             | 1.58%       |
| County Participation                                               | 556,126          | 556,126       | -                 | (556,126)                                               | -           |
| Rents and other                                                    | 1,670,694        | 1,670,694     | 158,761           | (1,511,933)                                             | 9.50%       |
| Interest                                                           | 100,000          | 100,000       | -                 | (100,000)                                               | -           |
| Transfers In                                                       | 21,173,986       | 21,173,986    | 1,725,533         | (19,448,453)                                            | 8.15%       |
| Amounts available for appropriation from<br>current year resources | 359,516,646      | 359,506,254   | 12,111,500        | (347,394,754)                                           | 3.37%       |
| Charges to appropriations (outflows):                              |                  |               |                   |                                                         |             |
| General Government:                                                |                  |               |                   |                                                         |             |
| Mayor and Council                                                  | 1,257,190        | 1,257,190     | 104,026           | 1,153,164                                               | 8.27%       |
| City Manager                                                       | 975,090          | 975,090       | 396,878           | 578,212                                                 | 40.70%      |
| Office of Management and Budget                                    | 1,161,595        | 1,161,595     | 82,955            | 1,078,640                                               | 7.14%       |
| Internal Audit                                                     | 460,828          | 460,828       | 40,213            | 420,615                                                 | 8.73%       |
| Public Information                                                 | 244,249          | 244,249       | 29,835            | 214,414                                                 | 12.21%      |
| Municipal Clerk                                                    | 2,305,964        | 2,305,964     | 119,734           | 2,186,230                                               | 5.19%       |
| Financial Services                                                 | 2,059,069        | 2,059,069     | 124,653           | 1,934,416                                               | 6.05%       |
| Information Technology                                             | 7,313,546        | 7,313,546     | 2,627,768         | 4,685,778                                               | 35.93%      |
| City Records                                                       | 241,121          | 241,121       | 14,551            | 226,570                                                 | 6.03%       |
| City Attorney                                                      | 3,956,898        | 3,956,898     | 205,858           | 3,751,040                                               | 5.20%       |
| Human Resources                                                    | 971,339          | 971,339       | 143,735           | 827,604                                                 | 14.80%      |
| Tax Office                                                         | -                | -             | (36,508)          | 36,508                                                  | -           |
| Public Safety and Community Services:                              |                  |               |                   |                                                         |             |
| Police Department                                                  | 118,671,303      | 118,671,303   | 9,540,104         | 109,131,199                                             | 8.04%       |
| Fire Department                                                    | 94,289,099       | 94,289,099    | 7,501,377         | 86,787,722                                              | 7.96%       |
| Municipal Court                                                    | 3,223,104        | 3,223,104     | 247,802           | 2,975,302                                               | 7.69%       |
| Public Health                                                      | 6,096,059        | 6,596,059     | 391,298           | 6,204,761                                               | 5.93%       |
| Library                                                            | 8,904,570        | 8,904,570     | 592,228           | 8,312,342                                               | 6.65%       |
| Parks Department                                                   | 12,318,613       | 12,318,613    | 777,822           | 11,540,791                                              | 6.31%       |
| Transportation and Public Works:                                   |                  |               |                   |                                                         |             |
| Facilities Maintenance                                             | 26,080,837       | 26,080,837    | 1,198,543         | 24,882,294                                              | 4.60%       |
| Engineering                                                        | 5,177,145        | 5,177,145     | 397,887           | 4,779,258                                               | 7.69%       |
| Street Department                                                  | 12,896,288       | 12,896,288    | 993,618           | 11,902,670                                              | 7.70%       |
| Development and Tourism:                                           |                  |               |                   |                                                         |             |
| City Development:                                                  |                  |               |                   |                                                         |             |
| Business Center                                                    | 5,648,793        | 5,648,793     | 475,622           | 5,173,171                                               | 8.42%       |
| Building Permits Inspection-Commercial                             | 1,210,547        | 1,210,547     | 90,000            | 1,120,547                                               | 7.43%       |
| Economic Development Administration                                | 1,672,509        | 1,672,509     | 94,917            | 1,577,592                                               | 5.68%       |
| Community and human development                                    | 472,546          | 472,546       | 29,953            | 442,593                                                 | 6.34%       |
| Culture and recreation:                                            |                  |               |                   |                                                         |             |
| Art Museum                                                         | 1,380,177        | 1,380,177     | 106,907           | 1,273,270                                               | 7.75%       |
| History Museum                                                     | 612,214          | 612,214       | 56,330            | 555,884                                                 | 9.20%       |
| Archeology Museum                                                  | 185,117          | 185,117       | 9,217             | 175,900                                                 | 4.98%       |
| Cultural Affairs                                                   | 189,501          | 189,501       | 8,265             | 181,236                                                 | 4.36%       |
| Zoo                                                                | 4,032,986        | 4,032,986     | 329,819           | 3,703,167                                               | 8.18%       |
| Nondepartmental:                                                   |                  |               |                   |                                                         |             |
| Non Departmental                                                   | 35,508,349       | 35,508,349    | 2,062,940         | 33,445,409                                              | 5.81%       |
| Transfers to other funds                                           | -                | -             | -                 | -                                                       | -           |
| Total charges to appropriations                                    | 359,516,646      | 360,016,646   | 28,758,347        | 331,258,299                                             | 7.99%       |
| Increase (Decrease) in fund balance:                               | -                | (510,392)     | (16,646,847)      | (16,136,455)                                            | -           |
| Fund balance, September 1                                          | 33,389,397       | 33,389,397    | 33,389,397        | -                                                       | -           |
| Fund balance, August 31                                            | \$ 33,389,397    | \$ 32,879,005 | 16,742,550        | (16,136,455)                                            | -           |

This budget and this schedule are prepared on a basis consistent with accounting principles generally accepted in the United

CITY OF EL PASO, TEXAS  
General Fund  
Schedule of Expenditures - Budget and Actual  
Legal Level of Budgetary Control  
For the One Month Ended September 30, 2014

| Division | Function/Activity                     | Adopted Budget | Adjusted Budget | Actuals | Variance with Final Budget Positive (Negative) | % Budget Utilized |
|----------|---------------------------------------|----------------|-----------------|---------|------------------------------------------------|-------------------|
| 10000    | COUNCIL DISTRICT 01-WAGES             | 115,958        | 115,958         | 7,731   | 108,227                                        | 6.67%             |
| 10010    | COUNCIL DISTRICT 02-WAGES             | 115,958        | 115,958         | 10,080  | 105,878                                        | 8.69%             |
| 10020    | COUNCIL DISTRICT 03-WAGES             | 115,958        | 115,958         | 11,952  | 104,006                                        | 10.31%            |
| 10030    | COUNCIL DISTRICT 04-WAGES             | 115,958        | 115,958         | 8,105   | 107,853                                        | 6.99%             |
| 10040    | COUNCIL DISTRICT 05-WAGES             | 115,958        | 115,958         | 10,170  | 105,788                                        | 8.77%             |
| 10050    | COUNCIL DISTRICT 06-WAGES             | 115,958        | 115,958         | 9,424   | 106,534                                        | 8.13%             |
| 10060    | COUNCIL DISTRICT 07-WAGES             | 115,958        | 115,958         | 9,732   | 106,226                                        | 8.39%             |
| 10070    | COUNCIL DISTRICT 08-WAGES             | 115,958        | 115,958         | 12,504  | 103,454                                        | 10.78%            |
| 10090    | OFFICE OF THE MAYOR-WAGES             | 329,526        | 329,526         | 24,328  | 305,198                                        | 7.38%             |
| 10500    | ATTNRYS AND PARALEGALS-WAGES          | 2,199,488      | 2,199,488       | 168,024 | 2,031,464                                      | 7.64%             |
| 10510    | LEGAL SECRETARIAL STAFF-WAGES         | 457,909        | 457,909         | 38,541  | 419,368                                        | 8.42%             |
| 10520    | LEGAL SUPPORT STAFF-WAGES             | 101,326        | 101,326         | 5,724   | 95,602                                         | 5.65%             |
| 11010    | CITY CLERK ELECTNS-WAGES              | 623,960        | 623,960         | 37,329  | 586,631                                        | 5.98%             |
| 11020    | MUNICPL CLERK-CITY CLERK-WAGES        | 818,448        | 818,448         | 30,494  | 787,954                                        | 3.73%             |
| 11030    | MUNICPL CLERK ADMIN-WAGES             | 2,439,287      | 2,439,287       | 179,844 | 2,259,443                                      | 7.37%             |
| 11040    | MUNICPL COURT JUDICIARY-WAGES         | 863,556        | 863,556         | 51,911  | 811,645                                        | 6.01%             |
| 11060    | MUNICPL CLERK JUDICIARY-WAGES         | 783,817        | 783,817         | 67,958  | 715,859                                        | 8.67%             |
| 12000    | OFFICE OF MANAGEMENT AND BUDGET-WAGES | 1,161,595      | 1,161,595       | 82,955  | 1,078,640                                      | 7.14%             |
| 12010    | CITY MANAGER-WAGES                    | 975,090        | 975,090         | 396,878 | 578,212                                        | 40.70%            |

CITY OF EL PASO, TEXAS  
General Fund  
Schedule of Expenditures - Budget and Actual  
Legal Level of Budgetary Control  
For the One Month Ended September 30, 2014

| Division | Function/Activity                    | Adopted Budget | Adjusted Budget | Actuals   | Variance with Final Budget Positive (Negative) | % Budget Utilized |
|----------|--------------------------------------|----------------|-----------------|-----------|------------------------------------------------|-------------------|
| 12020    | PUBLIC INFOR OFFICE-WAGES            | 244,249        | 244,249         | 29,835    | 214,414                                        | 12.21%            |
| 12030    | INTERNAL AUDIT-WAGES                 | 460,828        | 460,828         | 40,213    | 420,615                                        | 8.73%             |
| 13120    | CITY AUCTIONS-WAGES                  | 285,250        | 285,250         | 22,483    | 262,767                                        | 7.88%             |
| 13130    | FINANCIAL ACCT REPORTING-WAGES       | 949,051        | 949,051         | 44,132    | 904,919                                        | 4.65%             |
| 13150    | TREASURY SERV-S-WAGES                | 224,497        | 224,497         | 19,354    | 205,143                                        | 8.62%             |
| 13160    | FISCAL OPER-WAGES                    | 600,271        | 600,271         | 41,398    | 558,873                                        | 6.90%             |
| 13170    | PURCHASING ADMIN-WAGES               | -              | -               | (2,714)   | 2,714                                          |                   |
| 14000    | HUMAN RESOURCES ADMIN-WAGES          | 481,624        | 481,624         | 46,745    | 434,879                                        | 9.71%             |
| 14025    | LABOR RELATIONS-WAGES                | 531,917        | 531,917         | 34,674    | 497,243                                        | 6.52%             |
| 14030    | ORGANIZATIONAL DEVELOPMENT-WAGES     | 489,715        | 489,715         | 96,990    | 392,725                                        | 19.81%            |
| 14045    | PAYROLL AND BENEFITS-WAGES           | 425,770        | 425,770         | 16,595    | 409,175                                        | 3.90%             |
| 15090    | INFOR SERV PROJ-WAGES                | 6,012,857      | 6,012,857       | 2,522,109 | 3,490,748                                      | 41.95%            |
| 15100    | INFOR TECH-WAGES                     | 1,300,689      | 1,300,689       | 105,659   | 1,195,030                                      | 8.12%             |
| 15200    | Application Management-WAGES         | 1,881,753      | 1,881,753       | 135,723   | 1,746,030                                      | 7.21%             |
| 15210    | Infrastructure Management-WAGES      | 1,978,267      | 1,978,267       | 120,885   | 1,857,382                                      | 6.11%             |
| 15220    | Information Security Assurance-WAGES | 88,335         | 88,335          | 32        | 88,303                                         | 0.04%             |
| 15230    | Strategic Innovation & Enterpr-WAGES | 538,238        | 538,238         | 45,510    | 492,728                                        | 8.46%             |
| 16000    | ADMINISTRATION-WAGES                 | 406,164        | 406,164         | 32,907    | 373,257                                        | 8.10%             |
| 16010    | SUPPLY CHAIN MANAGEMENT-WAGES        | 735,195        | 735,195         | 59,521    | 675,674                                        | 8.10%             |

CITY OF EL PASO, TEXAS  
General Fund  
Schedule of Expenditures - Budget and Actual  
Legal Level of Budgetary Control  
For the One Month Ended September 30, 2014

| Division | Function/Activity                   | Adopted Budget | Adjusted Budget | Actuals   | Variance with Final Budget Positive (Negative) | % Budget Utilized |
|----------|-------------------------------------|----------------|-----------------|-----------|------------------------------------------------|-------------------|
| 19000    | TAX OFFICE COLLECTNS-WAGES          | -              | -               | (36,508)  | 36,508                                         |                   |
| 19030    | Tax Administration-WAGES            | 594,084        | 594,084         | 24,202    | 569,882                                        | 4.07%             |
| 19040    | Tax Collection & Disbursement-WAGES | 1,553,928      | 1,553,928       | 83,722    | 1,470,206                                      | 5.39%             |
| 21000    | CHIEFS OFFICE-WAGES                 | 3,318,628      | 3,318,628       | 191,608   | 3,127,020                                      | 5.77%             |
| 21010    | INTERNAL AFFAIRS-WAGES              | 1,929,976      | 1,929,976       | 148,403   | 1,781,573                                      | 7.69%             |
| 21020    | TRAINING-WAGES                      | 3,433,823      | 3,433,823       | 320,195   | 3,113,628                                      | 9.32%             |
| 21030    | PD PERSONNEL-WAGES                  | 1,558,083      | 1,558,083       | 112,132   | 1,445,951                                      | 7.20%             |
| 21040    | PLNG AND RESEARCH-WAGES             | 453,531        | 453,531         | 37,743    | 415,788                                        | 8.32%             |
| 21050    | VEHICLE OPER-WAGES                  | 4,267,423      | 4,267,423       | 363,916   | 3,903,507                                      | 8.53%             |
| 21060    | GRANT OPER PDHQ-WAGES               | 902,396        | 902,396         | 15,171    | 887,225                                        | 1.68%             |
| 21080    | RECORDS-WAGES                       | 2,528,393      | 2,528,393       | 122,299   | 2,406,094                                      | 4.84%             |
| 21090    | POLICE SUPPLY-WAGES                 | 549,310        | 549,310         | 88,664    | 460,646                                        | 16.14%            |
| 21100    | FINANCIAL SERVS-WAGES               | 2,847,604      | 2,847,604       | 7,316     | 2,840,288                                      | 0.26%             |
| 21110    | SPECIAL SERVS-WAGES                 | 3,165,035      | 3,165,035       | 221,032   | 2,944,003                                      | 6.98%             |
| 21120    | CENTRAL REGNL COMMAND-WAGES         | 17,270,818     | 17,270,818      | 1,514,407 | 15,756,411                                     | 8.77%             |
| 21130    | MISSN VALLY REGIONL COMMAND-WAGES   | 13,077,743     | 13,077,743      | 1,127,353 | 11,950,390                                     | 8.62%             |
| 21140    | NORTHEAST REGNL COMMAND-WAGES       | 11,927,244     | 11,927,244      | 1,033,110 | 10,894,134                                     | 8.66%             |
| 21150    | PEBBLE HILLS REGNL COMMAND-WAGES    | 18,176,091     | 18,176,091      | 1,592,378 | 16,583,713                                     | 8.76%             |
| 21160    | WESTSIDE REGNL COMMAND-WAGES        | 11,022,213     | 11,022,213      | 933,902   | 10,088,311                                     | 8.47%             |
| 21170    | OPERATIONAL SUPPORT-WAGES           | 3,709,430      | 3,709,430       | 287,275   | 3,422,155                                      | 7.74%             |
| 21190    | DIRECTED INVESTIGATIONS-WAGES       | 9,361,652      | 9,361,652       | 722,605   | 8,639,047                                      | 7.72%             |
| 21200    | CRIMINAL INVESTIGATIONS-WAGES       | 9,171,910      | 9,171,910       | 700,595   | 8,471,315                                      | 7.64%             |

## CITY OF EL PASO, TEXAS

## General Fund

## Schedule of Expenditures - Budget and Actual

## Legal Level of Budgetary Control

For the One Month Ended September 30, 2014

| Division | Function/Activity                   | Adopted Budget | Adjusted Budget | Actuals   | Variance with Final Budget Positive (Negative) | % Budget Utilized |
|----------|-------------------------------------|----------------|-----------------|-----------|------------------------------------------------|-------------------|
| 22010    | FIRE DEPT ADMIN-WAGES               | 3,900,948      | 3,900,948       | 578,980   | 3,321,968                                      | 14.84%            |
| 22020    | FIRE FIGHTING TRAINING-WAGES        | 2,005,019      | 2,005,019       | 208,427   | 1,796,592                                      | 10.40%            |
| 22030    | FIRE STRATEGIC PLNG-WAGES           | 435,201        | 435,201         | 35,081    | 400,120                                        | 8.06%             |
| 22040    | FD EMERGENCY OPER-WAGES             | 66,545,160     | 66,545,160      | 5,304,310 | 61,240,850                                     | 7.97%             |
| 22050    | SPECIAL OPER-WAGES                  | 241,088        | 241,088         | 33,206    | 207,882                                        | 13.77%            |
| 22060    | FIRE PREVENTION-WAGES               | 3,424,572      | 3,424,572       | 305,452   | 3,119,120                                      | 8.92%             |
| 22070    | FIRE RESCUE-WAGES                   | 1,855,549      | 1,855,549       | 58,332    | 1,797,217                                      | 3.14%             |
| 22080    | FIRE COMMUNICATIONS-WAGES           | 8,179,191      | 8,179,191       | 636,028   | 7,543,163                                      | 7.78%             |
| 22090    | FIRE HUMAN RESOURCES-WAGES          | 6,643,197      | 6,643,197       | 262,545   | 6,380,652                                      | 3.95%             |
| 22110    | PLNG AND INFRASTRUCTURE-WAGES       | 512,713        | 512,713         | 56,507    | 456,206                                        | 11.02%            |
| 22120    | FIRE SUPPRT PERSONNEL-WAGES         | 546,461        | 546,461         | 22,509    | 523,952                                        | 4.12%             |
| 28015    | Administration-WAGES                | 765,279        | 765,279         | 60,677    | 704,602                                        | 7.93%             |
| 28020    | PLNG HISTORIC PRESERVATION-WAGES    | 4,307,016      | 4,307,016       | 374,554   | 3,932,462                                      | 8.70%             |
| 28025    | Marketing & Outreach Division-WAGES | 81,319         | 81,319          | 40        | 81,279                                         | 0.05%             |
| 28060    | PLNG SUBDIVISIONS-WAGES             | 1,210,547      | 1,210,547       | 90,000    | 1,120,547                                      | 7.43%             |
| 28120    | BLDG PLNG SRVCS DEPT-WAGES          | 1,672,509      | 1,672,509       | 94,917    | 1,577,592                                      | 5.68%             |
| 28150    | BLDG PLAN SVC CAP PRJ QL ZOO-WAGES  | 1,341,777      | 1,341,777       | 101,068   | 1,240,709                                      | 7.53%             |
| 31040    | FACILITY MAINTINC-WAGES             | 6,489,010      | 6,489,010       | 366,618   | 6,122,392                                      | 5.65%             |
| 31050    | FACILITY PERSONNEL-WAGES            | 242,299        | 242,299         | 18,729    | 223,570                                        | 7.73%             |
| 31060    | FACILITY SUPPORT-WAGES              | 27,956         | 27,956          | 2,260     | 25,696                                         | 8.08%             |
| 31090    | CITY RECORDS-WAGES                  | 241,121        | 241,121         | 14,551    | 226,570                                        | 6.03%             |

CITY OF EL PASO, TEXAS  
General Fund  
Schedule of Expenditures - Budget and Actual  
Legal Level of Budgetary Control  
For the One Month Ended September 30, 2014

| Division | Function/Activity                 | Adopted Budget | Adjusted Budget | Actuals | Variance with Final Budget Positive (Negative) | % Budget Utilized |
|----------|-----------------------------------|----------------|-----------------|---------|------------------------------------------------|-------------------|
| 31120    | PARK LAND MGMT-WAGES              | 7,836,082      | 7,836,082       | 349,519 | 7,486,563                                      | 4.46%             |
| 32020    | ENGR TRAFFIC-ST-WAGES             | 4,042,846      | 4,042,846       | 275,561 | 3,767,285                                      | 6.82%             |
| 32030    | ST EQUIPMENT SUPPORT-WAGES        | -              | -               | 2,196   | (2,196)                                        |                   |
| 32040    | PAVEMENT MGMT-WAGES               | 1,994,284      | 1,994,284       | 102,097 | 1,892,187                                      | 5.12%             |
| 32060    | ADMIN SUPPORT AND DATA MGMT-WAGES | 782,450        | 782,450         | 67,464  | 714,986                                        | 8.62%             |
| 32120    | STREET MAINTNC-WAGES              | 6,076,708      | 6,076,708       | 523,548 | 5,553,160                                      | 8.62%             |
| 32160    | SIGNS AND MARKINGS-WAGES          | -              | -               | 10,695  | (10,695)                                       |                   |
| 32170    | TRAFFIC SIGNALS-WAGES             | -              | -               | 12,057  | (12,057)                                       |                   |
| 35010    | ENGR ADMIN-WAGES                  | 1,208,491      | 1,208,491       | 79,606  | 1,128,885                                      | 6.59%             |
| 35030    | DESIGN DIVISION-WAGES             | 561,691        | 561,691         | 57,294  | 504,397                                        | 10.20%            |
| 35040    | CONSTRUCTION INSPECTION-WAGES     | -              | -               | 10,043  | (10,043)                                       |                   |
| 35050    | ENGINEERING-AIRPORT-WAGES         | 2,914,918      | 2,914,918       | 185,406 | 2,729,512                                      | 6.36%             |
| 35080    | ENGR CIP-WAGES                    | 492,045        | 492,045         | 65,538  | 426,507                                        | 13.32%            |
| 41000    | ENVIRONMENT_FOOD-WAGES            | 417,075        | 417,075         | 31,390  | 385,685                                        | 7.53%             |
| 41010    | ENVIRONMENT-OSSF-WAGES            | 889,502        | 889,502         | 68,694  | 820,808                                        | 7.72%             |
| 41060    | STD CLINICS-WAGES                 | 208,181        | 208,181         | 14,550  | 193,631                                        | 6.99%             |
| 41080    | DENTAL-WAGES                      | 744,883        | 744,883         | 55,332  | 689,551                                        | 7.43%             |
| 41090    | ADULT IMMUNIZATN SERV-S-WAGES     | 143,652        | 143,652         | 7,373   | 136,279                                        | 5.13%             |
| 41130    | LABORATORY-WAGES                  | 777,719        | 777,719         | 60,065  | 717,654                                        | 7.72%             |
| 41150    | EPIDEMIOLOGY-WAGES                | 230,759        | 230,759         | 19,471  | 211,288                                        | 8.44%             |

CITY OF EL PASO, TEXAS  
General Fund  
Schedule of Expenditures - Budget and Actual  
Legal Level of Budgetary Control  
For the One Month Ended September 30, 2014

| Division | Function/Activity                 | Adopted Budget | Adjusted Budget | Actuals | Variance with Final Budget Positive (Negative) | % Budget Utilized |
|----------|-----------------------------------|----------------|-----------------|---------|------------------------------------------------|-------------------|
| 41160    | HEALTH ADMIN-WAGES                | 1,116,834      | 1,116,834       | 50,707  | 1,066,127                                      | 4.54%             |
| 41170    | HEALTH SUPPORT SERV-S-WAGES       | 1,389,859      | 1,389,859       | 67,251  | 1,322,608                                      | 4.84%             |
| 41210    | HEALTH EDUCATION PROGRAM-WAGES    | 177,595        | 177,595         | 15,341  | 162,254                                        | 8.64%             |
| 51220    | PARKS RECREATN ADMIN-WAGES        | 1,205,363      | 1,205,363       | 86,570  | 1,118,793                                      | 7.18%             |
| 51230    | RECREATION CENTERS-WAGES          | 3,452,868      | 3,425,838       | 206,283 | 3,219,555                                      | 6.02%             |
| 51240    | AQUATICS-WAGES                    | 2,235,711      | 2,235,711       | 158,766 | 2,076,945                                      | 7.10%             |
| 51260    | PARK MAINTNC-WAGES                | 2,279,098      | 2,306,128       | 157,387 | 2,148,741                                      | 6.82%             |
| 51270    | ATHLETICS SPORTS CTR-WAGES        | 2,444,345      | 2,444,345       | 129,484 | 2,314,861                                      | 5.30%             |
| 51280    | PARK PLNG DEVELOPMENT-WAGES       | 701,228        | 701,228         | 39,332  | 661,896                                        | 5.61%             |
| 52120    | ZOO GATE REVS ADMIN-WAGES         | 514,970        | 514,970         | 42,616  | 472,354                                        | 8.28%             |
| 52130    | ZOO FACILITIES-WAGES              | 1,024,639      | 1,024,639       | 86,075  | 938,564                                        | 8.40%             |
| 52140    | ZOO ANIMAL COLLECTNS-WAGES        | 2,362,694      | 2,362,694       | 189,793 | 2,172,901                                      | 8.03%             |
| 52150    | ZOO COMMUNITY PROGRAMS-WAGES      | 130,683        | 130,683         | 11,335  | 119,348                                        | 8.67%             |
| 53000    | LIBRY ADMIN-WAGES                 | 996,273        | 996,273         | 71,315  | 924,958                                        | 7.16%             |
| 53010    | CATALOGING ORDERING PROCESS-WAGES | 1,839,885      | 1,839,885       | 45,625  | 1,794,260                                      | 2.48%             |
| 53030    | MEMORIAL BRANCH OPER-WAGES        | 325,461        | 325,461         | 26,833  | 298,628                                        | 8.24%             |
| 53050    | ARMUJO BRANCH OPER-WAGES          | 320,890        | 320,890         | 26,063  | 294,827                                        | 8.12%             |
| 53060    | RICHARD BURGOS BRANCH OPER-WAGES  | 563,904        | 563,904         | 44,167  | 519,737                                        | 7.83%             |
| 53070    | CIELO VISTA BRANCH OPER-WAGES     | 326,910        | 326,910         | 27,180  | 299,730                                        | 8.31%             |
| 53080    | CLARDY FOX BRANCH OPER-WAGES      | 284,578        | 284,578         | 23,239  | 261,339                                        | 8.17%             |
| 53090    | IRVING SCHWARTZ BRANCH OPER-WAGES | 378,154        | 378,154         | 26,599  | 351,555                                        | 7.03%             |

## CITY OF EL PASO, TEXAS

## General Fund

## Schedule of Expenditures - Budget and Actual

## Legal Level of Budgetary Control

For the One Month Ended September 30, 2014

| Division | Function/Activity                    | Adopted Budget | Adjusted Budget | Actuals       | Variance with Final Budget Positive (Negative) | % Budget Utilized |
|----------|--------------------------------------|----------------|-----------------|---------------|------------------------------------------------|-------------------|
| 53100    | JUDGE MARQUEZ MISSION VALLEY B-WAGES | 405,344        | 405,344         | 31,562        | 373,782                                        | 7.79%             |
| 53110    | WESTSIDE BRANCH OPER-WAGES           | 335,748        | 335,748         | 27,169        | 308,579                                        | 8.09%             |
| 53120    | YSLETA BRANCH OPER-WAGES             | 333,534        | 333,534         | 24,574        | 328,960                                        | 6.95%             |
| 53130    | ESPERANZA ACOSTA MORENO -EAST-WAGES  | 450,995        | 450,995         | 34,207        | 416,788                                        | 7.58%             |
| 53140    | MAIN LIBRY-WAGES                     | 1,706,193      | 1,706,193       | 135,271       | 1,570,922                                      | 7.93%             |
| 53160    | DORRIS VAN DOREN-WEST REGNL-WAGES    | 534,244        | 534,244         | 42,946        | 491,298                                        | 8.04%             |
| 53300    | -WAGES                               | 82,457         | 82,457          | 5,478         | 76,979                                         | 6.64%             |
| 54000    | ART MUSEUM ADMIN-WAGES               | 832,974        | 832,974         | 64,937        | 768,037                                        | 7.80%             |
| 54010    | ART MUSEUM EDUCATION-WAGES           | 168,337        | 168,337         | 13,761        | 154,576                                        | 8.17%             |
| 54020    | ARCHAEOLOGY MUSEUM-WAGES             | 185,117        | 185,117         | 9,217         | 175,900                                        | 4.98%             |
| 54030    | HISTORY MUSEUM OPER-WAGES            | 612,214        | 612,214         | 56,330        | 555,884                                        | 9.20%             |
| 54040    | ART MUSEUM CURATORIAL-WAGES          | 310,171        | 310,171         | 27,029        | 283,142                                        | 8.71%             |
| 54080    | MUSEUM LOCAL PRIVATE GRNT-WAGES      | 60,473         | 60,473          | 1,173         | 59,300                                         | 1.94%             |
| 54240    | ACK ADMIN-WAGES                      | 189,501        | 189,501         | 8,265         | 181,236                                        | 4.36%             |
| 54260    | ACK PROGRAM AND PROGRAMMING-WAGES    | 8,222          | 8,222           | 7             | 8,215                                          | 0.09%             |
| 71030    | RELOCATN SERVS_GEN FUND-WAGES        | 57,180         | 57,180          | 4,702         | 52,478                                         | 8.22%             |
| 71040    | NEIGH SEVC CONSERVATION PROG-WAGES   | 415,366        | 415,366         | 25,251        | 390,115                                        | 6.08%             |
| 99997    | PEG-WAGES                            | 128,798        | 128,798         | 1,760         | 127,038                                        | 1.37%             |
| 10530    | LEGAL OPERATING EXP-WAGES            | 147,798        | 147,798         | 833           | 146,965                                        | 0.56%             |
| 10540    | TRIAL OPER EXP DAMAGES SETT-WAGES    | 513,419        | 513,419         | (8,413)       | 521,832                                        | -1.64%            |
| 10550    | OUTSIDE COUNSEL SERVS-WAGES          | 536,958        | 536,958         | 1,149         | 535,809                                        | 0.21%             |
| 14015    | Administration-WAGES                 | 10,467         | 10,467          | 639           | 9,828                                          | 6.10%             |
| 15240    | CITYWIDE IT CONTRACTS-WAGES          | 7,871,791      | 7,871,791       | 56,141        | 7,815,650                                      | 0.71%             |
| 31130    | PW-PARKS BLDG MAINTNC-WAGES          | 11,485,490     | 11,485,490      | 461,417       | 11,024,073                                     | 4.02%             |
| 41050    | TB_TB OUTEACH-WAGES                  | -              | 500,000         | 1,124         | 498,876                                        | 0.22%             |
| 99999    | NONDEPARTMENTAL-WAGES                | 17,917,044     | 17,917,044      | 1,389,912     | 16,527,132                                     | 7.76%             |
|          | TOTAL EXPENDITURES AND TRANSFERS OUT | \$ 359,516,046 | \$ 360,016,046  | \$ 28,738,347 | \$ 331,238,299                                 | \$ 11             |



**CITY OF EL PASO, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**September 30, 2014**

|                                      | Special Revenue Funds |                                               |               |               |                  |                   |
|--------------------------------------|-----------------------|-----------------------------------------------|---------------|---------------|------------------|-------------------|
|                                      | Federal Grants        |                                               |               |               |                  |                   |
|                                      | Other Federal Grants  | American Recovery and Reinvestment Act Grants | State Grants  | Other Grants  | Public Health    | Nongrants         |
|                                      |                       |                                               |               |               |                  | Total             |
| <b>ASSETS</b>                        |                       |                                               |               |               |                  |                   |
| Cash and Cash Equivalents            | \$ (5,264,202)        | (58,969)                                      | (611,943)     | 55,054        | 886,878          | 17,537,140        |
| Investments                          | -                     | -                                             | -             | -             | -                | -                 |
| Receivables - Net of Allowances      | -                     | -                                             | -             | -             | -                | -                 |
| Interest                             | 22                    | -                                             | -             | -             | -                | 643               |
| Trade                                | 94,250                | -                                             | 14,840        | -             | 28,614           | 420,019           |
| Notes                                | 127,351               | -                                             | -             | -             | -                | 127,351           |
| Due From Other Government Agencies   | 6,485,142             | 60,526                                        | 653,524       | 42,048        | 1,180,911        | 8,422,151         |
| Other                                | -                     | -                                             | -             | -             | -                | 2,239,018         |
| Prepaid Items                        | -                     | -                                             | -             | -             | -                | 43,004            |
| Inventory                            | -                     | -                                             | -             | -             | -                | 63,222            |
| Total Assets                         | <u>1,442,563</u>      | <u>1,557</u>                                  | <u>56,421</u> | <u>97,102</u> | <u>2,096,403</u> | <u>28,852,548</u> |
| <b>LIABILITIES</b>                   |                       |                                               |               |               |                  |                   |
| Accounts Payable                     | \$ 28,734             | 1,557                                         | (1,917)       | 353           | 225,274          | 3,325,650         |
| Accrued Payroll                      | 100,224               | -                                             | 57,199        | -             | 252,821          | 564,724           |
| Taxes Payable                        | -                     | -                                             | -             | -             | -                | 15,745            |
| Unearned Revenue                     | 1,313,605             | -                                             | -             | 18,149        | 1,618,308        | 3,932,257         |
| Due To Other Government Agencies     | -                     | -                                             | 1,139         | -             | -                | 1,139             |
| Compensated Absences                 | -                     | -                                             | -             | -             | -                | -                 |
| Total Liabilities                    | <u>1,442,563</u>      | <u>1,557</u>                                  | <u>56,421</u> | <u>18,502</u> | <u>2,096,403</u> | <u>7,920,597</u>  |
| <b>FUND BALANCES:</b>                |                       |                                               |               |               |                  |                   |
| Nonspendable                         | -                     | -                                             | -             | -             | -                | 106,226           |
| Restricted                           | -                     | -                                             | -             | 166,969       | -                | 14,462,005        |
| Committed                            | -                     | -                                             | -             | -             | -                | 7,238,083         |
| Unassigned                           | -                     | -                                             | -             | (88,368)      | -                | (874,362)         |
| TOTAL FUND BALANCES                  | <u>-</u>              | <u>-</u>                                      | <u>-</u>      | <u>78,600</u> | <u>-</u>         | <u>20,931,951</u> |
| TOTAL LIABILITIES, AND FUND BALANCES | <u>\$ 1,442,563</u>   | <u>1,557</u>                                  | <u>56,421</u> | <u>97,102</u> | <u>2,096,403</u> | <u>28,852,548</u> |

CITY OF EL PASO, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the One Month Ended September 30, 2014

|                                                           | 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                                            | \$ -                  | -                                             | -            | -            | -             | 191,206     |
| Sales Taxes                                               | -                     | -                                             | -            | -            | -             | 46,247      |
| Charges for Services                                      | -                     | -                                             | 34,856       | -            | 33,034        | 1,609,870   |
| Fines and Forfeitures                                     | -                     | -                                             | -            | -            | -             | 111,761     |
| Licenses and Permits                                      | 1,398                 | -                                             | -            | -            | -             | 8,412       |
| Intergovernmental Revenues                                | 398,133               | -                                             | 145,404      | -            | 1,182,326     | -           |
| Rents and Other                                           | -                     | -                                             | -            | 24,325       | -             | 18,048      |
| Total revenues                                            | 399,531               |                                               | 180,260      | 24,325       | 1,215,360     | 1,985,544   |
| Expenditures                                              |                       |                                               |              |              |               |             |
| Current:                                                  |                       |                                               |              |              |               |             |
| General Government                                        | -                     | -                                             | 458          | -            | -             | 34,252      |
| Public Safety                                             | 399,531               | -                                             | 170,114      | -            | 4,731         | 198,592     |
| Public Works                                              | -                     | -                                             | -            | -            | -             | 204,190     |
| Facilities Maintenance                                    | -                     | -                                             | -            | -            | -             | 62,034      |
| Public Health                                             | -                     | -                                             | -            | -            | 1,210,629     | -           |
| Library                                                   | -                     | -                                             | -            | -            | -             | 1,811       |
| Non Departmental                                          | -                     | -                                             | -            | -            | -             | 9,822       |
| Culture and Recreation                                    | -                     | -                                             | 9,446        | 115          | -             | 224,909     |
| Economic Development                                      | -                     | -                                             | -            | -            | -             | 20,534      |
| Community and Human Development                           | -                     | -                                             | 242          | -            | -             | 18,126      |
| Capital Outlay                                            | -                     | -                                             | -            | -            | -             | 628,309     |
| Total expenditures                                        | 399,531               |                                               | 180,260      | 115          | 1,215,360     | 1,402,579   |
| Excess (Deficiency) of revenues over (under) expenditures | -                     | -                                             | -            | 24,210       | -             | 582,965     |
| OTHER FINANCING SOURCES(USES):                            |                       |                                               |              |              |               |             |
| Transfers In                                              | -                     | -                                             | (28,000)     | -            | -             | (204,763)   |
| Transfers Out                                             | 423,365               | -                                             | -            | -            | -             | 4,096,935   |
| Other Sources (Uses)                                      | (423,365)             | -                                             | 28,000       | -            | -             | (4,178,746) |
| Total other financing sources (uses):                     |                       |                                               |              |              |               | (286,574)   |
| Net change in fund balances                               | -                     | -                                             | -            | 24,210       | -             | 296,391     |
| Fund balances - beginning of year                         | -                     | -                                             | -            | 54,390       | -             | 20,556,960  |
| Fund balances - end of year                               | \$ -                  | -                                             | -            | 78,600       | -             | 20,853,351  |

**CITY OF EL PASO, TEXAS**  
Schedule of Expenditures - Special Revenue Funds  
For the One Month Ended September 30, 2014

| Grant      | Description                     | Community Development Block Grants |                      | American Recovery and Reinvestment Act Grants |              | Nonmajor Governmental Funds |               |           |                                   |
|------------|---------------------------------|------------------------------------|----------------------|-----------------------------------------------|--------------|-----------------------------|---------------|-----------|-----------------------------------|
|            |                                 | Grants                             | Other Federal Grants | Grants                                        | State Grants | Other Grants                | Public Health | Nongrants | Total Nonmajor Governmental Funds |
| 2013TSK0   | PASO DEL NORTE SEXUAL HEALTH    | -                                  | -                    | -                                             | -            | -                           | 15,722        | -         | 15,722                            |
| G-710RLF13 | 14.218 HOUSING PROGRAM ADMIN BU | 2                                  | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G-713CD014 | 14.218 BARKER ROAD FROM THE CO  | 4,631                              | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G12SW07A55 | 95.001 HIDTA STING FY2012       | -                                  | (83,511)             | -                                             | -            | -                           | -             | -         | (83,511)                          |
| G12SW07A57 | 95.001 HIDTA STASH HOUSE FY2012 | -                                  | (10,856)             | -                                             | -            | -                           | -             | -         | (10,856)                          |
| G12SW07A58 | 95.001 HIDTA MULTI FY2012       | -                                  | (17)                 | -                                             | -            | -                           | -             | -         | (17)                              |
| G2012_0176 | TJJD/JPD JUVENILE DIVERSION/PR  | -                                  | -                    | -                                             | 458          | -                           | -             | -         | 458                               |
| G4110030   | MEXICAN CONSULATE               | -                                  | -                    | -                                             | -            | -                           | 2,049         | -         | 2,049                             |
| G4112030   | MEXICAN CONSULATE               | -                                  | -                    | -                                             | -            | -                           | 628           | -         | 628                               |
| G710RLF00  | HOUSING PROGRAMS ACTIVITIES RL  | 36,011                             | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G710RLF01  | HOME PROG INCOME                | 15,977                             | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7110H00   | FY10 HOME ENTITLEMENT           | 121,691                            | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7112H00   | HOME FY12                       | (1,460)                            | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7138CD02  | 14.218 CDBG ADMINISTRATION      | -                                  | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G71EZB0F   | EZ BORDER OPP LOAN FUND         | 19,541                             | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G71NSP10   | COEP ACQUISITION                | 134                                | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G71NSP10   | HUD PAYROLL SUSPENSE ACCOUNT    | 24,219                             | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G71NSP10   | LAMP PROJECT                    | -                                  | -                    | -                                             | 9,446        | -                           | -             | -         | 9,446                             |
| MA04110136 | 97.044 (SAFER) FY 2011 STAFFIN  | -                                  | 2,284                | -                                             | -            | -                           | -             | -         | 2,284                             |
| EMW2011FHS | 95.001 HIDTA Enterprise FY13    | -                                  | (5,495)              | -                                             | -            | -                           | -             | -         | (5,495)                           |
| G13SW07A59 | 95.001 HIDTA FUGITIVE FY13      | -                                  | 649                  | -                                             | -            | -                           | -             | -         | 649                               |
| G13SW07A61 | 95.001 HIDTA SOURCE CITY FY13   | -                                  | 102,770              | -                                             | -            | -                           | -             | -         | 102,770                           |
| G13SW07A55 | 95.001 HIDTA Multi FY13         | -                                  | (11,956)             | -                                             | -            | -                           | -             | -         | (11,956)                          |
| G13SW07A58 | EP SHSHIP UA RIO GRAND FUSION   | -                                  | (80)                 | -                                             | -            | -                           | -             | -         | (80)                              |
| 11SR2402PD | 95.001 HIDTA INTELLIGENCE FY13  | -                                  | 3,888                | -                                             | -            | -                           | -             | -         | 3,888                             |
| G13SW07A56 | 211 Area Info Center            | -                                  | -                    | -                                             | -            | -                           | 2,709         | -         | 2,709                             |
| G411426    | HIV SCREENING                   | -                                  | -                    | -                                             | -            | -                           | 3,423         | -         | 3,423                             |
| G411418    | TB - P/C - State                | -                                  | -                    | -                                             | -            | -                           | 10,595        | -         | 10,595                            |
| G411407    | LOCAL/UTHSC-HOUSTON             | -                                  | -                    | -                                             | -            | -                           | 6,074         | -         | 6,074                             |
| G411435    | EMPO FY14                       | -                                  | 6,294                | -                                             | -            | -                           | -             | -         | 6,294                             |
| G2214010   | RSVP Advisory Council Foundati  | (1,054)                            | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| P71RSFND   | ESG CITY ADMIN FY 14            | 785                                | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7139ESMN  | HOME PROGRAM                    | 2,222                              | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7114HM    | Prev/Abstience                  | -                                  | -                    | -                                             | -            | -                           | 2,550         | -         | 2,550                             |
| G411436    | WIC ADMIN-DSHS                  | -                                  | -                    | -                                             | -            | -                           | 532,781       | -         | 532,781                           |
| G41144D    | WIC Breastfeeding-DSHS          | -                                  | -                    | -                                             | -            | -                           | 67,574        | -         | 67,574                            |
| G4114BF    | WIC Nutrition Education-DSHS    | -                                  | -                    | -                                             | -            | -                           | 152,791       | -         | 152,791                           |
| G4114NE    | Bio Terrorism Lab-DSHS          | -                                  | -                    | -                                             | -            | -                           | 1,605         | -         | 1,605                             |
| G411422    | Disaster Hlth Outreach          | -                                  | -                    | -                                             | -            | -                           | 1,423         | -         | 1,423                             |
| G411437    | CHS - Fee for Service           | -                                  | -                    | -                                             | -            | -                           | 4,045         | -         | 4,045                             |
| G411413    | STD/HIV - Fed                   | -                                  | -                    | -                                             | -            | -                           | (42)          | -         | (42)                              |
| G411420    | HIV SURV - Fed                  | -                                  | -                    | -                                             | -            | -                           | 836           | -         | 836                               |
| G411423    | TB/PC Outreach-DSHS             | -                                  | -                    | -                                             | -            | -                           | 764           | -         | 764                               |
| G411402    | Immunization Brach - Local      | -                                  | -                    | -                                             | -            | -                           | 11,932        | -         | 11,932                            |
| G411406    | RLSS-LPHS-DSHS                  | -                                  | -                    | -                                             | -            | -                           | 904           | -         | 904                               |
| G411411    | Bio Terrorism                   | -                                  | -                    | -                                             | -            | -                           | 3,100         | -         | 3,100                             |
| G411425    | Laboratory Response Network-HP  | -                                  | -                    | -                                             | -            | -                           | 235           | -         | 235                               |
| G411414    | CD ADMIN                        | 37,666                             | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7139CD02  | IAE CITY ADMIN                  | 102                                | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7139H0A   | ARMJO PARK IMPROV 7TH ST        | 22                                 | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7139CD20  | POLLARD PARK IMPROV             | 44,603                             | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7139CD27  | EL BARRIO PARK IMPROV           | 80,371                             | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7139CD38  | Chamizal Community Garder       | 14,218                             | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7139CD41  | Alley Improvements Chamiza      | 5,949                              | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7139CD40  | P&R DISABILITY EXERCISE FY14    | 263                                | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7139CD32  | FGP FEDERAL                     | 59,880                             | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7114FGDR  | FGP CITY FUNDS                  | 5,816                              | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G710RLF14  | CDBG RLF ADMIN                  | 1,678                              | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| G7114FSAT  | RSVP STATE GRANT                | 56                                 | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| CJD2592802 | GENERAL VICTIM SERVICES FY14    | -                                  | -                    | -                                             | -            | -                           | -             | -         | -                                 |
| SAT0115014 | ABTIPA FY 14                    | -                                  | -                    | -                                             | 1,119        | (19,269)                    | -             | -         | 1,119                             |
|            |                                 | -                                  | -                    | -                                             | (19,269)     | -                           | -             | -         | (19,269)                          |

# CITY OF EL PASO, TEXAS

Schedule of Expenditures - Special Revenue Fund  
For the One Month Ended September 30, 2014

| Grant           | Description                     | Community Development Block |         | Nonmajor Governmental Funds |                                               |              |              | Total Nonmajor Governmental Funds |
|-----------------|---------------------------------|-----------------------------|---------|-----------------------------|-----------------------------------------------|--------------|--------------|-----------------------------------|
|                 |                                 | Grants                      | Grants  | Other Federal Grants        | American Recovery and Reinvestment Act Grants | State Grants | Other Grants |                                   |
| G13SW07A60      | 95 001HIDTA TRANSPORTATION FY13 | -                           | (3,731) | -                           | -                                             | -            | -            | (3,731)                           |
| G2106210        | G210621 OTHER HIDTA-OCDEF-06    | -                           | 27,279  | -                           | -                                             | -            | -            | 27,279                            |
| G411433         | FY2013 PASO DEL NORTE FOUNDATI  | -                           | -       | -                           | -                                             | -            | -            | 9,982                             |
| G411438         | Caring for Children Foundation  | -                           | -       | -                           | -                                             | -            | -            | 1,806                             |
| PCP14HLTHBORDER | MOBILE DENTAL CLINIC            | -                           | -       | -                           | -                                             | -            | -            | 8,202                             |
| PCP14HLTHBORDER | PH BORDER INTEREST GROUP        | -                           | -       | -                           | -                                             | -            | -            | 26,144                            |
| G7139CD07       | NATIONAL REBUILD DAY CHAMIZAL   | 8,653                       | -       | -                           | -                                             | -            | -            | -                                 |
| 13SR2404PD      | SHSP FY13 FUSION CENTER LE      | -                           | 11,766  | -                           | -                                             | -            | -            | -                                 |
| G71IHSPGR4      | Homeless Housing Services       | -                           | -       | -                           | -                                             | 242          | -            | 11,766                            |
| G7114RSDR       | RSVP FEDERAL FUNDS              | 6,893                       | -       | -                           | -                                             | -            | -            | 242                               |
| G7114RSTY       | RSVP CITY FUNDS                 | 7,126                       | -       | -                           | -                                             | -            | -            | -                                 |
| G411527         | -                               | -                           | -       | -                           | -                                             | -            | -            | 9,168                             |
| G411431         | -                               | -                           | -       | -                           | -                                             | -            | -            | 17                                |
| G21OPSG13       | Operation Stonegarden           | -                           | -       | 123,874                     | -                                             | -            | -            | 123,874                           |
| G14SW07A55      | HIDTA Source FY14               | -                           | -       | 169,113                     | -                                             | -            | -            | 169,113                           |
| G7115HSM        | HOME ENTITLEMENT FY15           | 16,158                      | -       | -                           | -                                             | -            | -            | -                                 |
| G4115AD         | WIC ADMIN-DSHS                  | -                           | -       | -                           | -                                             | -            | -            | 14,427                            |
| G411522         | Bio Terrorist Lab-DSHS          | -                           | -       | -                           | -                                             | -            | -            | 13,387                            |
| G411526         | 211 Area Info Center            | -                           | -       | -                           | -                                             | -            | -            | 20,727                            |
| G411536         | Prev/Absence STI                | -                           | -       | -                           | -                                             | -            | -            | 7,449                             |
| G411513         | CHS - Fee for Service           | -                           | -       | -                           | -                                             | -            | -            | 16,875                            |
| G411518         | HIV SCREENING                   | -                           | -       | -                           | -                                             | -            | -            | 24,598                            |
| G411506         | Immunization Brach - Locals     | -                           | -       | -                           | -                                             | -            | -            | 93,098                            |
| G411511         | RLSS-LPHS-DSHS                  | -                           | -       | -                           | -                                             | -            | -            | 12,347                            |
| G411525         | Preparedness Hazards            | -                           | -       | -                           | -                                             | -            | -            | 35,776                            |
| PCP14HLTHFIRE   | Medicaid Waiver-Fire Dept       | -                           | -       | -                           | -                                             | -            | -            | 4,731                             |
| G7140CD02       | CDBG Administration FY2015      | 77,613                      | -       | -                           | -                                             | -            | -            | -                                 |
| G7115FGDR       | FGP FEDERAL FY15                | 608                         | -       | -                           | -                                             | -            | -            | -                                 |
| G7115RSAT       | RSVP STATE FY15                 | 1,602                       | -       | -                           | -                                             | -            | -            | -                                 |
| G7115RSTY       | RSVP CITY MATCH FY15            | 208                         | -       | -                           | -                                             | -            | -            | -                                 |
| G710RLF15       | CDBG REVOLVING LOAN FUND FY15   | 7,745                       | -       | -                           | -                                             | -            | -            | -                                 |
| SAT0115015      | ABTPA                           | -                           | -       | -                           | -                                             | 115,688      | -            | 115,688                           |
| LBSP140018      | Local Border Security           | -                           | -       | -                           | -                                             | 65,264       | -            | 65,264                            |
| OAG1450394      | INTERNET CRIME AGAINST CHILDRE  | -                           | -       | -                           | -                                             | (11)         | -            | (11)                              |
| G14SW07A56      | HIDTA INTEL FY14 95.001         | -                           | 11,110  | -                           | -                                             | -            | -            | 11,110                            |
| G14SW07A58      | HIDTA Multi FY15                | -                           | 16,402  | -                           | -                                             | -            | -            | 16,402                            |
| G14SW07A60      | HIDTA Transportation FY14       | -                           | 1,614   | -                           | -                                             | -            | -            | 1,614                             |
| G14SW07A61      | HIDTA Fugitive FY14             | -                           | 2,184   | -                           | -                                             | -            | -            | 2,184                             |
| G14SW07A59      | G14SW07A61                      | -                           | 1,472   | -                           | -                                             | -            | -            | 1,472                             |
| G2215010        | Fire Dept Grant                 | -                           | 34,476  | -                           | -                                             | -            | -            | 34,476                            |
| G7140CD32       | P&R Disability Exercise         | 2,057                       | -       | -                           | -                                             | -            | -            | -                                 |
| G411520         | STD HIV - Fed                   | -                           | -       | -                           | -                                             | -            | -            | -                                 |
| G7140ESMN       | -                               | 2,746                       | -       | -                           | -                                             | -            | -            | -                                 |
| G7140HOA        | -                               | 694                         | -       | -                           | -                                             | -            | -            | -                                 |
| G7140CD03       | -                               | 2,738                       | -       | -                           | -                                             | -            | -            | -                                 |
| G7115FGAT       | -                               | 233                         | -       | -                           | -                                             | -            | -            | -                                 |
| G7140CD05       | -                               | 2,134                       | -       | -                           | -                                             | -            | -            | -                                 |
| C-ID2592803     | -                               | -                           | -       | -                           | -                                             | 7,323        | -            | 7,323                             |

**CITY OF EL PASO, TEXAS**  
Schedule of Expenditures - Special Revenue Fund:  
For the One Month Ended September 30, 2014

| Grant   | Description                 | Community Development Block |                      | American Recovery and Reinvestment Act |                | Nonmajor Governmental Funds |                  |           |                                   |
|---------|-----------------------------|-----------------------------|----------------------|----------------------------------------|----------------|-----------------------------|------------------|-----------|-----------------------------------|
|         |                             | Grants                      | Other Federal Grants | Grants                                 | State Grants   | Other Grants                | Public Health    | Nongrants | Total Nonmajor Governmental Funds |
| G411531 | LPA-G540109 OUTREACH        | -                           | -                    | -                                      | -              | -                           | 5,623            | -         | 5,623                             |
| G4115NE | TIRZ #5                     | -                           | -                    | -                                      | -              | -                           | 7,795            | -         | 7,795                             |
| G411523 | Economic Development        | -                           | -                    | -                                      | -              | -                           | 7,428            | -         | 7,428                             |
| G411502 | Parks                       | -                           | -                    | -                                      | -              | -                           | 28,325           | -         | 28,325                            |
| G411507 | CVB                         | -                           | -                    | -                                      | -              | -                           | 35,292           | -         | 35,292                            |
|         | Police-Continuing Education | -                           | -                    | -                                      | -              | 115                         | -                | -         | 115                               |
|         | Breath Alcohol Testing      | -                           | -                    | -                                      | -              | -                           | -                | 2,095     | 2,095                             |
|         | Garage Keepers Liens        | -                           | -                    | -                                      | -              | -                           | -                | 12,000    | 12,000                            |
|         | Red Light Camera            | -                           | -                    | -                                      | -              | -                           | -                | 920       | 920                               |
|         | Vehicle Storage Facility    | -                           | -                    | -                                      | -              | -                           | -                | 107,484   | 107,484                           |
|         | Police-Federal Confiscated  | -                           | -                    | -                                      | -              | -                           | -                | 990       | 990                               |
|         | Police-State Confiscated    | -                           | -                    | -                                      | -              | -                           | -                | 112       | 112                               |
|         | Zoo                         | -                           | -                    | -                                      | -              | -                           | -                | 2,774     | 2,774                             |
|         | Art Museum                  | -                           | -                    | -                                      | -              | -                           | -                | 9,890     | 9,890                             |
|         | Library                     | -                           | -                    | -                                      | -              | -                           | -                | 50,872    | 50,872                            |
|         | History Museum              | -                           | -                    | -                                      | -              | -                           | -                | 1,628     | 1,628                             |
|         | Council Special Projects    | -                           | -                    | -                                      | -              | -                           | -                | 638,145   | 638,145                           |
|         | Municipal Court             | -                           | -                    | -                                      | -              | -                           | -                | 108,181   | 108,181                           |
|         | PEG                         | -                           | -                    | -                                      | -              | -                           | -                | 3,780     | 3,780                             |
|         | Fire Department             | -                           | -                    | -                                      | -              | -                           | -                | 682       | 682                               |
|         | Lobbyist                    | -                           | -                    | -                                      | -              | -                           | -                | 5,464     | 5,464                             |
|         | Environmental Fee           | -                           | -                    | -                                      | -              | -                           | -                | 4,537     | 4,537                             |
|         |                             | -                           | -                    | -                                      | -              | -                           | -                | 28,213    | 28,213                            |
|         |                             | -                           | -                    | -                                      | -              | -                           | -                | 9,822     | 9,822                             |
|         |                             | -                           | -                    | -                                      | -              | -                           | -                | 791       | 791                               |
|         |                             | -                           | -                    | -                                      | -              | -                           | -                | 2,631     | 2,631                             |
|         |                             | -                           | -                    | -                                      | -              | -                           | -                | 411,568   | 411,568                           |
|         |                             | -                           | -                    | -                                      | -              | -                           | -                | 1,402,579 | 3,197,845                         |
|         |                             | <u>\$ 611,986</u>           | <u>399,531</u>       | <u>-</u>                               | <u>180,260</u> | <u>115</u>                  | <u>1,215,360</u> | <u>-</u>  | <u>-</u>                          |

CITY OF EL PASO, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
DEBT SERVICE FUND  
For the One Month Ended September 30, 2014

|                                          | Budgeted Amounts    |                   | Actual<br>Amounts | Variance with<br>Final Budget |
|------------------------------------------|---------------------|-------------------|-------------------|-------------------------------|
|                                          | Adopted             | Final             |                   | Positive<br>(Negative)        |
| Resources (inflows):                     |                     |                   |                   |                               |
| Property taxes                           | 76,721,534          | 76,721,534        | 43,924            | (76,677,610)                  |
| Penalties and Interest-Delinquent taxes  | -                   | -                 | 25,792            | 25,792                        |
| Parking meter revenue                    | 1,345,555           | 1,345,555         | 101,521           | (1,244,034)                   |
| 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      | <u>91,647,203</u>   | <u>91,647,203</u> | <u>171,237</u>    | <u>(91,475,966)</u>           |
| 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            | 2,350             | 55,150                        |
| Transfers Out                            | 128,930             | 128,930           | -                 | 128,930                       |
| Payment to refunding bond escrow agent:  |                     |                   |                   |                               |
| Arbitrage rebate                         | 11,500              | 11,500            | 168,887           | (157,387)                     |
| Total charges to appropriations          | <u>91,647,203</u>   | <u>91,647,203</u> | <u>2,350</u>      | <u>91,475,966</u>             |
| Increase (Decrease) in fund balance      | -                   | -                 | 168,887           |                               |
| Fund balance, September 1                | <u>2,172,616</u>    | <u>2,172,616</u>  | <u>2,172,616</u>  | -                             |
| Fund balance, End of period              | <u>\$ 2,172,616</u> | <u>2,172,616</u>  | <u>2,341,503</u>  | -                             |

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 One Month Ended September 30, 2014

| Project         | Name/Description               | Expenditures and Transfers Out |
|-----------------|--------------------------------|--------------------------------|
| G7812020        | TEXAS FHWA-FTA GRANT           | 7,398                          |
| P5400010        | CITY AUCTIONS                  | 6,448                          |
| P540010LEG0     | CAPITAL OUTLAY                 | (4,474)                        |
| PAPADMINY030    | 2% FOR THE ARTS ADMIN 2003 COS | 875                            |
| PBE04ST1180     | MONTOYA HEIGHTS PHASE 2B       | (42,148)                       |
| PCP06ST022E0    | ISELA RUBALCABA EXTENSION      | 19                             |
| PCP09CMP0020    | MESA RTS                       | (662,978)                      |
| PCP09MT0080     | SUN METRO MX AND OPS FACILITY  | (86,462)                       |
| PCP09MT0090     | ADA CURB CUTS & SHELTERS       | 3,623                          |
| PCP10ST140      | ST RECONST - MONTWOOD          | (464,709)                      |
| PCP10TRAN010    | COUNTRY CLUB RD CONSTRUCTION   | 3,000                          |
| PCP10TRAN020    | CAROLINA BRIDGE - WIDENING     | 1,000                          |
| PCP10TRAN040    | TXDOT MATCHES CP10             | 693,511                        |
| PCP11MT030      | MESA RTS MATCH                 | 289,274                        |
| PCP12FI030      | F. S. # 513 2012_13            | (211,909)                      |
| PCP12IT020      | CABLE INFRASTRUCTURE 2012_13   | 2,387                          |
| PCP12IT040      | FIBER-CONNECTIVITY 2012_13     | 29,396                         |
| PCP12PRK01H0    | PARK POND-VOCATIONAL@RIVERSIDE | (36,675)                       |
| PCP12ST010      | NTMP PHASE 3 2012_13           | (2,280)                        |
| PCP12ST020      | ZOO MASTER PLAN                | (156,431)                      |
| PCP12ST08D0     | COLDWELL ELEMENTARY FLASHERS   | 8,661                          |
| PCP13CTYHALL1   | CTY HALL RELOCATE-ACQUISITION  | (342,186)                      |
| PCP13CTYHALL2   | CTY HALL RELOCATION-BLDG IMPF  | 4,000                          |
| PCP13LUTHER     | LUTHER BUILDING REHAB          | (4,970)                        |
| PCP13MUS02      | DIGITAL WALL AT HISTORY MUSEUM | 16,357                         |
| PCP13PRKA02     | BARRON PARK                    | 69,437                         |
| PCP13PRKA04     | CHERYL LADD PARK               | 151,202                        |
| PCP13PRKA23     | NE REGIONAL PARK-SKATEPARK ONI | 154                            |
| PCP13ST003Y1D   | VAN BUREN ST & DRAINAGE IMPROV | 59,618                         |
| PCP13STADIUM1   | BASEBALL STADIUM CONSTRUCTION  | (2,781,765)                    |
| PMF070020       | CIP ADMINISTRATIVE COSTS       | 29,752                         |
| PUBARTBB1FY13   | 2% ART BASEBALL FY13           | 53,502                         |
| PUBARTCH1FY13   | 2% ART CITY HALL FY13          | 25,075                         |
| PCP13PRKA26     | RADFORD PARK                   | 55,395                         |
| PCP13PRKA32     | YUCCA PARK PHASE III           | 1,638                          |
| PCP13PRKC07     | WESTSIDE POOL - NEW            | 12,612                         |
| PCP13MUS07      | Ped Cross & Wayfinding-Master  | 12,124                         |
| PCP13ZOOD11     | Support Elements of many types | 52,992                         |
| PCP13PRKC01     | CHELSEA POOL                   | 152                            |
| PCP13PRKA24     | OUTDOOR SPORTS FIELDS          | 344                            |
| CHADMINFY13     | City Hall Admin cost           | 50                             |
| ART1002B        | CULTURAL WORKS                 | 35,000                         |
| PAPADMINY120    | FY2012 Pub Art Admin Costs     | 6,645                          |
| PCP12IT070      | MUNI-COURT SOFTWARE 2012_13    | 475                            |
| PCP13ST002RSY2  | RESURFACING 2014 - YEAR 2      | (125,260)                      |
| PCP13ST007Y2    | PED ELE, SIDEWALK 2013 - YR2   | (19,743)                       |
| PCP13ZOO-OWNREP | OWNERS REPRESENTATIVE ADMIN    | 7,751                          |
| PCP13PRKA06     | EASTSIDE REGIONAL PARK DESIGN  | 61                             |
| PCP13PRKF01     | OPEN SPACE LAND ACQUISITION    | 152                            |
| PCP13PRKA08     | Blackie Cheshier-Add Lighting  | 76                             |
| G531020140      | ENHANCED MOBILITY FOR SENIORS  | 1,822                          |
| G781401010      | NEW MEXICO FHWA/FTA FY2014     | 5,540                          |
| G781402020      | TX FHWA/FTA FY14               | 73,508                         |
| PCP14PRK02      | CIELO VISTA PARK TENNIS COURTS | (23,897)                       |
| PBARTQLMCD15    | PUBART_QoL_MCAD_ADMIN          | 8,665                          |
| PCP13A&E01      | Cultural & Performing Arts Fac | 3                              |
| PBARTQLMCD85    | PUBART_QoL_MCAD_CONSTRUCTION   | 57,500                         |
| PBARTQLPRK85    | PUBART_QoL_PARK_CONSTRUCTION   | 24,395                         |
| PCP13PRKA29     | SHAWYER-RENOVATE SPORTS FIELDS | 453                            |
| PCP13PRKA30     | WAINWRIGHT (NE3)               | 38                             |
| PCP13PRKD01     | EASTSIDE SENIOR REC - PEBBLE H | 38                             |
| PCP13PRKD06     | NOLAN RICHARDSON CENTER        | 38                             |
| PBARTQLLIB15    | PUBART_QoL_LIB_ADMIN           | 48                             |
| PBARTQLPRK15    | PUBART_QoL_PARK_ADMIN          | 166                            |
| PBARTQLZOO15    | PUBART_QoL_ZOO_ADMIN           | 286                            |
| PCP14LIB001     | ACQUISITION OF LIBRARY MATERIA | 19,866                         |

CITY OF EL PASO, TEXAS  
Schedule of Capital Projects  
For the One Month Ended September 30, 2014

| <u>Project</u> | <u>Name/Description</u>              | <u>Expenditures and Transfers Out</u> |
|----------------|--------------------------------------|---------------------------------------|
| G582144047     | RIDER 8 FY14-15                      | 2,491                                 |
| PCP14NIP001    | NEIGHB IMP PROG YR1 ENG COSTS        | 801                                   |
| ART1201        | FY12 Public Art Cultural Wor         | 210,000                               |
| G781502020     |                                      | 10,224                                |
|                | TOTAL EXPENDITURES AND TRANSFERS OUT | <u>\$ (2,909,849)</u>                 |



## CITY OF EL PASO, TEXAS

## STATEMENT OF NET POSITION

## INTERNAL SERVICE FUNDS

September 30, 2014

|                                          | SUPPLY AND<br>SUPPORT | SELF<br>INSURANCE | TOTALS            |
|------------------------------------------|-----------------------|-------------------|-------------------|
| ASSETS:                                  |                       |                   |                   |
| Cash and Cash Equivalents                | \$ (432,795)          | 29,328,188        | 28,895,393        |
| Investments                              | -                     | -                 | -                 |
| Receivables - Net of Allowances          |                       |                   |                   |
| Interest                                 | -                     | 14,616            | 14,616            |
| Trade                                    | 5,303                 | 3,179             | 8,482             |
| Inventory                                | 918,067               | -                 | 918,067           |
| Prepaid Items                            | -                     | 432,417           | 432,417           |
| Capital Assets:                          |                       |                   |                   |
| Buildings, Improvements & Equipment, Net | 91,288                | -                 | 91,288            |
| TOTAL ASSETS                             | <u>581,863</u>        | <u>29,778,400</u> | <u>30,360,263</u> |
| LIABILITIES:                             |                       |                   |                   |
| Accounts Payable                         | 21,794                | 770,804           | 792,598           |
| Accrued Payroll                          | 100,452               | 34,300            | 134,752           |
| 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                        | <u>1,763,064</u>      | <u>16,387,460</u> | <u>18,150,524</u> |
| NET POSITION:                            |                       |                   |                   |
| Net investment in capital assets         | 75,069                | -                 | 75,069            |
| Unrestricted                             | (1,256,270)           | 13,390,940        | 12,134,670        |
| TOTAL NET POSITION                       | <u>(1,181,201)</u>    | <u>13,390,940</u> | <u>12,209,739</u> |
| TOTAL LIABILITIES AND NET POSITION       | <u>\$ 581,863</u>     | <u>29,778,400</u> | <u>30,360,263</u> |

# CITY OF EL PASO, TEXAS

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

### INTERNAL SERVICE FUNDS

For the One Month Ended September 30, 2014

|                              | Operating<br>Budget | SUPPLY AND<br>SUPPORT | Operating<br>Budget | SELF<br>INSURANCE | TOTALS     |
|------------------------------|---------------------|-----------------------|---------------------|-------------------|------------|
| OPERATING REVENUES:          |                     |                       |                     |                   |            |
| Sales to Departments         | 20,140,891          | \$ 1,435,941          | -                   | -                 | 1,435,941  |
| Premium Contributions        | -                   | -                     | 61,872,694          | 4,683,375         | 4,683,375  |
| General Revenues             | 44,484              | 2,060                 | 300,000             | 67,631            | 69,691     |
| TOTAL OPERATING REVENUES     | 20,185,375          | 1,438,001             | 62,172,694          | 4,751,006         | 6,189,007  |
| OPERATING EXPENSES:          |                     |                       |                     |                   |            |
| Personnel Services           | 5,044,708           | 371,120               | 1,257,304           | 107,343           | 478,463    |
| Outside Contracts            | 253,048             | 34,566                | 3,648,245           | 260,071           | 294,637    |
| Professional Services        | -                   | -                     | 1,289,000           | 95,058            | 95,058     |
| Fuel and Lubricants          | 9,023,664           | 85,357                | -                   | -                 | 85,357     |
| Materials and Supplies       | 3,908,953           | 165,259               | 44,350              | 675               | 165,934    |
| Communications               | 18,040              | 91                    | 4,250               | -                 | 91         |
| Utilities                    | 32,500              | 106                   | -                   | -                 | 106        |
| Operating Leases             | 40,650              | 4,750                 | 7,000               | 1,943             | 6,693      |
| Travel and Entertainment     | 4,000               | -                     | 2,400               | -                 | -          |
| Benefits Provided            | 2,695               | -                     | 55,872,731          | 3,433,722         | 3,433,722  |
| Maintenance and Repairs      | 1,499,800           | 16,432                | -                   | 91                | 16,523     |
| Other Operating Expenses     | 46,500              | 1,622                 | 4,450               | 1,559             | 3,181      |
| Depreciation                 | -                   | 813                   | -                   | -                 | 813        |
| TOTAL OPERATING EXPENSES     | 19,874,558          | 680,116               | 62,129,730          | 3,900,462         | 4,580,578  |
| OPERATING INCOME(LOSS)       | 310,817             | 757,885               | 42,964              | 850,544           | 1,608,429  |
| Interest Revenue             | -                   | -                     | -                   | -                 | -          |
| TOTAL NON-OPERATING REVENUES | -                   | -                     | -                   | -                 | -          |
| Change in net position       | 310,817             | 757,885               | 42,964              | 850,544           | 1,608,429  |
| Total Net Position-beginning | -                   | (1,939,086)           | -                   | 12,540,396        | 10,601,310 |
| Total Net Position-ending    |                     | \$ (1,181,201)        |                     | 13,390,940        | 12,209,739 |

**CITY OF EL PASO, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the One Month Ended September 30, 2014

|                                                                                            | SUPPLY AND<br>SUPPORT | SELF<br>INSURANCE | TOTALS      |
|--------------------------------------------------------------------------------------------|-----------------------|-------------------|-------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                |                       |                   |             |
| Receipts from customers                                                                    | \$ 1,436,049          | 4,751,006         | 6,187,055   |
| Payments to suppliers                                                                      | (1,327,026)           | (4,403,328)       | (5,730,354) |
| Payments to employees                                                                      | (340,466)             | (93,915)          | (434,381)   |
| Proceeds (to) from other funds                                                             | -                     | -                 | -           |
| Net cash provided by operating activities                                                  | (231,443)             | 253,763           | 22,320      |
| <b>CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES</b>                        |                       |                   |             |
| Proceeds from capital debt                                                                 | -                     | -                 | -           |
| Purchases of capital assets                                                                | -                     | -                 | -           |
| Net cash (used) by capital and related<br>financing activities                             | -                     | -                 | -           |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                                |                       |                   |             |
| 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                                                  | (231,443)             | 13,616,090        | 13,384,647  |
| Balances - beginning of the year                                                           | (201,352)             | 15,712,098        | 15,510,746  |
| Balances - end of the year                                                                 | \$ (432,795)          | 29,328,188        | 28,895,393  |
| <b>Reconciliation of operating income to net cash</b>                                      |                       |                   |             |
| provided by operating activities:                                                          |                       |                   |             |
| Operating income                                                                           | \$ 757,885            | 850,544           | 1,608,429   |
| Adjustments to reconcile operating income to net cash<br>provided by operating activities: |                       |                   |             |
| Depreciation expense                                                                       | 4,879                 | -                 | 4,879       |
| Compensated Absences                                                                       | -                     | -                 | -           |
| Other Post Employment Benefits                                                             | -                     | -                 | -           |
| Net Pension Obligation                                                                     | -                     | -                 | -           |
| Change in assets and liabilities:                                                          |                       |                   |             |
| Receivables, net                                                                           | (1,952)               | -                 | (1,952)     |
| Inventories                                                                                | (11,557)              | -                 | (11,557)    |
| Other assets                                                                               | 100,000               | -                 | 100,000     |
| Accounts and other payables                                                                | (1,107,286)           | (610,209)         | (1,717,495) |
| Accrued expenses                                                                           | 30,654                | 13,428            | 44,082      |
| Net cash provided by operating activities                                                  | \$ (227,377)          | 253,763           | 26,386      |
| <b>Schedule of Non-Cash Investing, Capital and Financing Activities</b>                    |                       |                   |             |
| Increase in fair value of investments                                                      | \$ -                  | -                 | -           |

CITY OF EL PASO, TEXAS  
 COMBINING STATEMENT OF NET POSITION  
 PENSION TRUST FUNDS  
 September 30, 2014

|                                                       |                                            | El Paso Firemen and Policemen's<br>Pension Fund<br>(as of December 31, 2013) |                       |
|-------------------------------------------------------|--------------------------------------------|------------------------------------------------------------------------------|-----------------------|
|                                                       | El Paso City<br>Employees'<br>Pension Fund | Firemen<br>Division                                                          | Policemen<br>Division |
| <b>ASSETS</b>                                         |                                            |                                                                              |                       |
| Cash and Cash Equivalents                             | \$ 11,869,551                              | 6,438,477                                                                    | 9,354,824             |
| Investments:                                          |                                            |                                                                              |                       |
| High-yield bond obligations                           | 138,199,819                                | -                                                                            | -                     |
| Corporate stocks                                      | 255,264,457                                | -                                                                            | -                     |
| Private equities                                      | -                                          | 10,737,725                                                                   | 15,601,439            |
| Real estate investment funds                          | 39,929,910                                 | 21,774,736                                                                   | 31,637,725            |
| Fixed Income Securities                               | 265,515,879                                | 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                         | 6,318,823                                  | -                                                                            | -                     |
| Due from Brokers For Securities Sold                  | 2,103,476                                  | -                                                                            | -                     |
| Employer Contributions                                | -                                          | 373,472                                                                      | 542,638               |
| Employee Contributions                                | -                                          | 299,589                                                                      | 435,289               |
| Prepaid Items                                         | 17,299                                     | -                                                                            | -                     |
| Capital Assets:                                       |                                            |                                                                              |                       |
| Buildings, Improvements & Equipment, Net              | -                                          | 503,515                                                                      | 731,583               |
| <b>TOTAL ASSETS</b>                                   | <u>719,219,214</u>                         | <u>539,927,932</u>                                                           | <u>784,491,319</u>    |
| <b>LIABILITIES</b>                                    |                                            |                                                                              |                       |
| Accounts Payable                                      | 3,810,155                                  | 33,036,067                                                                   | 47,999,939            |
| Unearned Revenue - Commission Credits                 | 137,180                                    | -                                                                            | -                     |
| <b>TOTAL LIABILITIES</b>                              | <u>3,947,335</u>                           | <u>33,036,067</u>                                                            | <u>47,999,939</u>     |
| <b>NET POSITION:</b>                                  |                                            |                                                                              |                       |
| Held in Trust for Pension Benefits and Other Purposes | <u>\$ 715,271,879</u>                      | <u>506,891,865</u>                                                           | <u>736,491,380</u>    |

CITY OF EL PASO, TEXAS  
 COMBINING STATEMENT OF CHANGES IN NET POSITION  
 PENSION TRUST FUNDS  
 For the One Month Ended September 30, 2014

|                                                               | El Paso City<br>Employees'<br>Pension Fund | El Paso Firemen and Policemen's<br>Pension Fund<br>(as of December 31, 2013) |                       |
|---------------------------------------------------------------|--------------------------------------------|------------------------------------------------------------------------------|-----------------------|
|                                                               |                                            | Firemen<br>Division                                                          | Policemen<br>Division |
| ADDITIONS:                                                    |                                            |                                                                              |                       |
| Contributions:                                                |                                            |                                                                              |                       |
| Employer                                                      | \$ 1,847,098                               | 10,503,657                                                                   | 14,391,884            |
| Employee                                                      | 1,187,928                                  | 8,698,734                                                                    | 10,786,641            |
| Proceeds from issuance of pension<br>obligation bonds by City |                                            | -                                                                            | -                     |
| Total contributions                                           | <u>3,035,026</u>                           | <u>19,202,391</u>                                                            | <u>25,178,525</u>     |
| Investment earnings:                                          |                                            |                                                                              |                       |
| Net increase(decrease) in fair value                          |                                            |                                                                              |                       |
| Increase in fair value of investments                         | (16,648,361)                               | 68,257,001                                                                   | 99,174,391            |
| Interest                                                      | 401,210                                    | 3,687,268                                                                    | 5,357,437             |
| Dividends                                                     | 171,612                                    | 4,791,874                                                                    | 6,962,380             |
| Securities lending income                                     | 5,331                                      | 157,566                                                                      | 228,937               |
| Securities lending fees                                       | 870                                        | -                                                                            | -                     |
| Investment advisor fees                                       | (236,950)                                  | (1,828,035)                                                                  | (2,656,053)           |
| Increase in commission credits receivable                     | -                                          |                                                                              |                       |
| Net investment income                                         | <u>(16,306,288)</u>                        | <u>75,065,674</u>                                                            | <u>109,067,092</u>    |
| Other Income                                                  |                                            |                                                                              |                       |
| Rental and Other Income                                       | -                                          | -                                                                            | -                     |
| Total other income                                            | <u>-</u>                                   | <u>-</u>                                                                     | <u>-</u>              |
| Total additions                                               | <u>(13,271,262)</u>                        | <u>94,268,065</u>                                                            | <u>134,245,617</u>    |
| DEDUCTIONS                                                    |                                            |                                                                              |                       |
| Benefits paid to participants                                 | 3,957,303                                  | 25,939,302                                                                   | 34,162,301            |
| Refunds of contributions                                      | 143,930                                    | 1,886,593                                                                    | 2,067,377             |
| Administrative expenses                                       | 99,920                                     | 417,631                                                                      | 606,798               |
| Depreciation and amortization expense                         | -                                          | 49,817                                                                       | 72,382                |
| Total deductions                                              | <u>4,201,153</u>                           | <u>28,293,343</u>                                                            | <u>36,908,858</u>     |
| Change in net position                                        | <u>(17,472,415)</u>                        | <u>65,974,722</u>                                                            | <u>97,336,759</u>     |
| Net position - beginning of the year                          | 732,744,294                                | 440,917,143                                                                  | 639,154,621           |
| Net position - end of the year                                | <u>\$ 715,271,879</u>                      | <u>506,891,865</u>                                                           | <u>736,491,380</u>    |

City of El Paso  
General Fund Revenues and Transfers In

| ACCT   | DESC                           | Budget-Adopted | Budget-Final | Actuals - September 30, 2014 | Difference to budget | %      |
|--------|--------------------------------|----------------|--------------|------------------------------|----------------------|--------|
| 401010 | REAL PROPERTY TAX COLLECTIONS  | \$ 147,794,158 | 147,794,158  | 90,111                       | (147,704,047)        | 0.06%  |
| 401020 | PERSONAL PROP TAX COLLECTION   | 59,323         | 59,323       | -                            | (59,323)             |        |
| 401030 | PENALTIES PROP TAX COLLECTION  | 254,598        | 254,598      | 52,420                       | (202,178)            | 20.59% |
| 401050 | SPECIAL FEES DELING TAX COLLEC | 918,098        | 918,098      | 40,000                       | (878,098)            | 4.36%  |
| 405060 | Reimbursed Overtime            | -              | -            | -                            | -                    |        |
| 405067 | REIMBURSED EXPENDITURES        | 5,167,519      | 5,167,519    | 260,672                      | (4,906,847)          | 5.04%  |
| 411000 | SALES TAX                      | 80,682,648     | 80,682,648   | 6,283,624                    | (74,399,024)         | 7.79%  |
| 411020 | MIXED BEVERAGE TAX             | 1,966,436      | 1,966,436    | -                            | (1,966,436)          |        |
| 411030 | BINGO TAX                      | 56,799         | 56,799       | -                            | (56,799)             |        |
| 420230 | TEXAS GAS SERVICE              | 5,125,326      | 5,125,326    | -                            | (5,125,326)          |        |
| 420240 | TIME-WARNER                    | 3,094,326      | 3,094,326    | -                            | (3,094,326)          |        |
| 420250 | EL PASO WATER UTILITIES        | 14,651,152     | 14,651,152   | -                            | (14,651,152)         |        |
| 420290 | AT&T                           | 5,571,021      | 5,571,021    | -                            | (5,571,021)          |        |
| 420300 | ONEOK                          | 1,312,273      | 1,312,273    | -                            | (1,312,273)          |        |
| 420320 | ELECTRIC COMPANY               | 15,360,588     | 15,360,588   | -                            | (15,360,588)         |        |
| 420330 | TELECOM FRANCHISEES            | 2,740,048      | 2,740,048    | 658                          | (2,739,390)          | 0.02%  |
| 430620 | REIMBURSED DAMAGES             | 9,950          | 9,950        | -                            | (8,924)              | 10.31% |
| 431180 | FOOD ESTAB SITE ASSESSMENT     | 92,000         | 92,000       | 6,545                        | (85,455)             | 7.11%  |
| 431200 | AMBULANCE SERVICE REVENUE      | 10,562,066     | 10,562,066   | 990,980                      | (9,571,086)          | 9.38%  |
| 431220 | MISC LAB TESTS                 | -              | -            | -                            | -                    |        |
| 431230 | PRIMARY CARE TB CLINIC         | -              | -            | 63                           | -                    |        |
| 431260 | COUNTY FOOD SAFETY             | 95,000         | 95,000       | 9,700                        | (85,300)             | 10.21% |
| 431270 | OVERSEAS IMMUNIZATIONS         | 26,000         | 26,000       | 1,111                        | (24,889)             | 4.27%  |
| 431280 | ANIMAL IMPOUNDMENT FEES        | -              | -            | -                            | -                    |        |
| 431310 | DENTAL CLINIC FEES             | 450,000        | 450,000      | 27,350                       | (422,650)            | 6.08%  |
| 431320 | STD CLINIC VISIT               | 135,000        | 135,000      | 10,140                       | (124,860)            | 7.51%  |
| 431330 | LAB TB-MYCOLOGY TESTS          | 30,000         | 30,000       | 5,124                        | (24,876)             | 17.08% |
| 431340 | MILK AND DAIRY LAB TESTS       | 25,000         | 25,000       | (143)                        | (25,143)             | -0.57% |
| 431360 | ROUTINE IMMUNIZATIONS          | 20,000         | 20,000       | -                            | (20,000)             |        |
| 431370 | STD HIV LAB TESTS              | 5,000          | 5,000        | -                            | (5,000)              |        |
| 431380 | WATER LAB TESTS                | 70,000         | 70,000       | 7,433                        | (62,567)             | 10.62% |
| 431600 | AIRPORT INDIRECT COST REIMBURS | 1,083,655      | 1,083,655    | -                            | (1,083,655)          |        |
| 431610 | MASS TRANSIT INDIR COST REIME  | 3,340,800      | 3,340,800    | 278,400                      | (3,062,400)          | 8.33%  |
| 440040 | GENERAL ADMISSIONS REVENUE     | 628,950        | 628,950      | 31,663                       | (597,287)            | 5.03%  |
| 440200 | METER REVENUE                  | 2,000          | 2,000        | 201                          | (1,799)              | 10.05% |
| 440210 | PATCHING STREET CUTS           | -              | -            | -                            | -                    |        |
| 440220 | STREET LIGHTS                  | -              | -            | -                            | -                    |        |
| 440390 | ANTICIPATED WARRANT FEES       | 209,737        | 209,737      | 19,162                       | (190,575)            | 9.14%  |
| 440400 | MOVING VIOLATION FINES         | 2,412,719      | 2,412,719    | 173,399                      | (2,239,320)          | 7.19%  |
| 440410 | PUBLIC INSPECTION VIOLATIONS   | 33,700         | 33,700       | 869                          | (32,831)             | 2.58%  |
| 440420 | HEALTH CODE VIOLATIONS         | 9,486          | 9,486        | 1,814                        | (7,672)              | 19.12% |
| 440430 | ANIMAL VIOLATIONS              | 61,378         | 61,378       | 6,733                        | (54,645)             | 10.97% |
| 440440 | LIABILITY INSURANCE VIOLATION  | 1,540,613      | 1,540,613    | 117,564                      | (1,423,049)          | 7.63%  |
| 440450 | MISDEMEANORS                   | 301,277        | 301,277      | 19,419                       | (281,858)            | 6.45%  |
| 440460 | MISDEMEANOR WARRANTS           | 22,697         | 22,697       | 3,628                        | (19,069)             | 15.98% |
| 440470 | MOVING WARRANTS                | 398,222        | 398,222      | 42,536                       | (355,686)            | 10.68% |
| 440480 | ARREST FEES - MOVING VIOLATION | 443,407        | 443,407      | 35,281                       | (408,126)            | 7.96%  |
| 440490 | PARKING COURT COSTS            | 75,542         | 75,542       | 8,015                        | (67,527)             | 10.61% |
| 440500 | CITY COURT COSTS               | 315,400        | 315,400      | 20,920                       | (294,480)            | 6.63%  |
| 440510 | UNDISTRIBUTED                  | -              | -            | 1,802                        | -                    |        |
| 440520 | OVERPAYMENT MUNI COURT TICKETS | 12,008         | 12,008       | 7,690                        | (4,318)              | 64.04% |
| 440530 | SPECIAL EXPENSE FEE            | 642,278        | 642,278      | 57,472                       | (584,806)            | 8.95%  |
| 440540 | MUNI COURT BLDG SECURITY FUND  | -              | -            | -                            | -                    |        |
| 440550 | MOVING VIOLATION FORFEITS      | 2,162,929      | 2,162,929    | 156,221                      | (2,006,708)          | 7.22%  |
| 440560 | PARKING FORFEITS FINES         | 1,896,857      | 1,896,857    | 187,624                      | (1,709,233)          | 9.89%  |
| 440570 | APPELLATE DOCKET FEES          | 1,410          | 1,410        | 250                          | (1,160)              | 17.73% |
| 440580 | RECOVERIES - PROFESSIONAL BOND | 75,000         | 75,000       | -                            | (75,000)             |        |
| 440590 | MUNI COURT TECH FEE COLLECTION | -              | -            | -                            | -                    |        |
| 440600 | TIME PAYMENT FEES- MUNI COURT  | 330,780        | 330,780      | -                            | (330,780)            |        |
| 440620 | CITY - FTA                     | 39,051         | 39,051       | 3,182                        | (35,869)             | 8.15%  |
| 440640 | NARCOTICS REIMBURSEMENT FEE    | 7,000          | 7,000        | 455                          | (6,545)              | 6.50%  |
| 440660 | JUDICIAL SALARIES- CITY        | 56,011         | 56,011       | 4,358                        | (51,653)             | 7.78%  |
| 440680 | City-Tuancy Prev & Diversion   | -              | -            | -                            | -                    |        |
| 441000 | APPEALS BOARD FEES             | 1,620          | 1,620        | -                            | (1,620)              |        |

City of El Paso  
General Fund Revenues and Transfers In

| ACCT   | DESC                            | Budget-Adopted | Budget-Final | Actuals - September 30, 2014 | Difference to budget | %      |
|--------|---------------------------------|----------------|--------------|------------------------------|----------------------|--------|
| 441010 | BLDG SVCS INVESTIGATION FEES    | 5,000          | 5,000        | -                            | (5,000)              |        |
| 441020 | BUILDING PERMITS                | 2,310,000      | 2,310,000    | 137,147                      | (2,172,853)          | 5.94%  |
| 441030 | DEMOLITION PERMITS              | 17,000         | 17,000       | 314                          | (16,686)             | 1.85%  |
| 441040 | ELECTRICAL PERMITS              | 1,530,000      | 1,530,000    | 104,588                      | (1,425,412)          | 6.84%  |
| 441060 | GRADING PERMITS                 | 190,300        | 190,300      | 21,500                       | (168,800)            | 11.30% |
| 441070 | MECHANICAL PERMITS              | 945,000        | 945,000      | 60,818                       | (884,182)            | 6.44%  |
| 441080 | MOBILE HOME PLACEMENT PERMITS   | 4,000          | 4,000        | 992                          | (3,008)              | 24.80% |
| 441090 | PLAN REVIEW FEES                | 345,000        | 345,000      | 49,362                       | (295,638)            | 14.31% |
| 441100 | TAS PLAN REVIEW FEES            | 20,000         | 20,000       | 4,725                        | (15,275)             | 23.63% |
| 441120 | PLUMBING PERMITS                | 780,000        | 780,000      | 63,983                       | (716,017)            | 8.20%  |
| 441130 | ROOFING PERMITS                 | 400,000        | 400,000      | 41,905                       | (358,095)            | 10.48% |
| 441140 | SIDEWALK AND DRIVEWAY PERMITS   | 27,630         | 27,630       | 1,768                        | (25,862)             | 6.40%  |
| 441150 | SIGNS PERMITS                   | 120,000        | 120,000      | 8,343                        | (111,657)            | 6.95%  |
| 441160 | ZONING BOARD FEES               | 24,000         | 24,000       | 3,631                        | (20,369)             | 15.13% |
| 441190 | OTHER PERMITS AND LICENSES      | 305,000        | 305,000      | 12,163                       | (292,837)            | 3.99%  |
| 441210 | CHARITABLE SOLICITATION PERMIT  | -              | -            | -                            | -                    |        |
| 441230 | PARADE PERMITS                  | 7,500          | 7,500        | 1,714                        | (5,786)              | 22.85% |
| 441240 | PAVING CUT PERMITS              | 13,500         | 13,500       | 713                          | (12,787)             | 5.28%  |
| 441260 | SUBDIVISION PERMITS             | 458,000        | 458,000      | 18,554                       | (439,446)            | 4.05%  |
| 441280 | TAXI CAB OPERATING PERMITS      | 53,450         | 53,450       | 967                          | (52,483)             | 1.81%  |
| 441290 | ALARMS LICENSES                 | 173,505        | 173,505      | 10,879                       | (162,626)            | 6.27%  |
| 441300 | ALCOHOLIC BEVERAGE LICENSES     | 125,405        | 125,405      | 7,903                        | (117,502)            | 6.30%  |
| 441310 | AMPLIFICATION PERMITS           | 6,500          | 6,500        | 587                          | (5,913)              | 9.03%  |
| 441320 | ANIMAL PERMIT AND REGISTRATION  | -              | -            | 55                           | 55                   |        |
| 441340 | CAB DRIVER LICENSES             | 300            | 300          | 73                           | (227)                | 24.33% |
| 441350 | CHAUFFEUR LICENSES              | 3,000          | 3,000        | 235                          | (2,765)              | 7.83%  |
| 441380 | FOOD ESTABLISHMENT LICENSES     | 905,000        | 905,000      | 55,310                       | (849,690)            | 6.11%  |
| 441390 | FOOD MANAGEMENT SCHOOL FEES     | 650,000        | 650,000      | 45,490                       | (604,510)            | 7.00%  |
| 441400 | HOME IMPRVMT CONTRACTOR FEE     | 158,000        | 158,000      | 14,100                       | (143,900)            | 8.92%  |
| 441410 | SIGN CONTRACTOR LICENSES        | 4,500          | 4,500        | 607                          | (3,893)              | 13.49% |
| 441420 | ZONING HOME OCCUPATION LICENSE  | 8,000          | 8,000        | 1,096                        | (6,904)              | 13.70% |
| 441430 | PENALTIES LATE FEES             | 60,000         | 60,000       | 4,223                        | (55,777)             | 7.04%  |
| 441440 | HAZARDOUS CHEMICALS PERMITS     | -              | -            | -                            | -                    |        |
| 441470 | CHARTERED TOUR LIMO FEES        | 15,612         | 15,612       | 10,393                       | (5,219)              | 66.57% |
| 441480 | DRIVERLESS RENTAL FEES          | 1,000          | 1,000        | -                            | (1,000)              |        |
| 441490 | STORM DRAIN PERMITS FEES        | 10,980         | 10,980       | 776                          | (10,204)             | 7.07%  |
| 441510 | SPECIAL PRIVILEGE PERMITS       | 480            | 480          | 371                          | (109)                | 77.29% |
| 441520 | Residential Building Permits    | 2,810,506      | 2,810,506    | 185,780                      | (2,624,726)          | 6.61%  |
| 441530 | APPLICATION ANNUAL PROCESS FEE  | 55,000         | 55,000       | 5,247                        | (49,753)             | 9.54%  |
| 441540 | CONDEMNATION FEE                | 1,000          | 1,000        | -                            | (1,000)              |        |
| 441550 | FIRE ACCIDENT INVESTIGATION FI  | 4,000          | 4,000        | -                            | (4,000)              |        |
| 441560 | TEMPORARY LATE FEE PENALTY      | 9,000          | 9,000        | 158                          | (8,842)              | 1.76%  |
| 441570 | PLUMB INS NET 3RD PARTY PAYMEN  | -              | -            | -                            | -                    |        |
| 441630 | TAXICAB ZONE 12 88 ZONE PERMIT  | -              | -            | -                            | -                    |        |
| 441650 | 3rd Party Ins Vision Consultant | -              | -            | -                            | -                    |        |
| 441660 | 3rd Party Ins Code Comp Inc     | -              | -            | -                            | -                    |        |
| 441680 | Hire El Paso First Fee          | 75,000         | 75,000       | -                            | (75,000)             |        |
| 442000 | FIRE INSPECTIONS FEES           | 101,193        | 101,193      | 8,466                        | (92,727)             | 8.37%  |
| 442010 | HAZMAT FEES                     | 578,990        | 578,990      | 51,196                       | (527,794)            | 8.84%  |
| 442030 | WRECKER AND STORAGE FEES        | -              | -            | -                            | -                    |        |
| 442040 | TAXI INSPECTION FEES            | -              | -            | -                            | -                    |        |
| 442060 | FALSE ALARM PENALTY             | -              | -            | -                            | -                    |        |
| 443000 | LIBRARY FEES                    | 89,575         | 89,575       | 50                           | (89,525)             | 0.06%  |
| 443010 | EVENT FEES                      | 134,333        | 134,333      | 6,323                        | (128,010)            | 4.71%  |
| 443020 | INSTRUCTIONAL FEES              | 31,430         | 31,430       | 4,044                        | (27,386)             | 12.87% |
| 443030 | MEMBERSHIP FEES                 | 386,870        | 386,870      | 37,845                       | (349,025)            | 9.78%  |
| 443040 | CHILD CARE SERVICES             | 26,835         | 26,835       | 1,786                        | (25,049)             | 6.66%  |
| 443060 | SALES TO THE PUBLIC             | 585,250        | 585,250      | 29,769                       | (555,481)            | 5.09%  |
| 443070 | ORGANIZED SPORTS LEAGUES FEES   | 25,000         | 25,000       | 2,257                        | (22,743)             | 9.03%  |
| 443550 | MISC CHARGES SALES TO DEPTS     | 1,064,530      | 1,064,530    | 135,635                      | (928,895)            | 12.74% |
| 443560 | INDIRECT COST RECOVERY          | 300            | 300          | 15                           | (285)                | 5.00%  |
| 446020 | TAX OFFICE CERTIFICATES         | 3,461,794      | 3,461,794    | 261,204                      | (3,200,590)          | 7.55%  |
| 450000 | INVESTMENT INTEREST REVENUE     | 26,000         | 26,000       | 1,431                        | (24,569)             | 5.50%  |
| 451000 | UNREALIZED GAINS LOSSES         | 100,000        | 100,000      | -                            | (105,322)            |        |
| 450200 | FACILITY RENTALS REVENUE        | 970,901        | 970,901      | 66,571                       | (904,330)            | 6.86%  |

City of El Paso  
General Fund Revenues and Transfers In

| ACCT   | DESC                           | Budget-Adopted | Budget-Final | Actuals - September 30, 2014 | Difference to budget | %      |
|--------|--------------------------------|----------------|--------------|------------------------------|----------------------|--------|
| 450210 | PROPERTY LEASE REVENUE         | 687,393        | 687,393      | 91,339                       | (596,054)            | 13.29% |
| 450400 | GUS AND GOLDIE ROYALTY REVENUE | 2,500          | 2,500        | 242                          | (2,258)              | 9.68%  |
| 450600 | DONATIONS                      | 800            | 800          | 427                          | (373)                | 53.38% |
| 450630 | PUBLIC INFOR. DISTRIBUTION FEE | 27,500         | 27,500       | 1,730                        | (25,770)             | 6.29%  |
| 450640 | BANK FEES CREDIT CARD FEES     | 85,000         | 85,000       | 9,027                        | (75,973)             | 10.62% |
| 450650 | MISC NON-OPERATING REVENUES    | 904,366        | 904,366      | 21,933                       | (882,433)            | 2.43%  |
| 450660 | PENALTIES AND INTEREST         | 11,600         | 11,600       | 407                          | (11,193)             | 3.51%  |
| 450680 | PHOTOSTATS                     | 404,062        | 404,062      | 29,742                       | (374,320)            | 7.36%  |
| 450690 | VENDING MACHINE PROCEEDS       | 35,000         | 35,000       | 9,754                        | (25,246)             | 27.87% |
| 450700 | ESCHEAT TO CITY MISC REVENUES  | -              | -            | -                            | -                    | 23.33% |
| 450730 | ANNUAL REGISTRATION FEE-LOBBY  | 3,000          | 3,000        | 700                          | (2,300)              | 0.00%  |
| 450740 | ECONOMIC DEVELOPMENT-CITY FUND | -              | -            | -                            | -                    | 8.64%  |
| 460000 | FEDERAL GRANT PROCEEDS         | -              | -            | -                            | -                    | 14.40% |
| 460220 | INTERLOCAL TAX COLLECT AGREEME | 1,527,000      | 1,527,000    | 30,000                       | (1,526,983)          | 0.00%  |
| 460240 | COUNTY PARTICIPATION           | 556,126        | 556,126      | 17                           | (556,126)            | 0.00%  |
| 460250 | INTERLOCAL AGREEMENTS- HTH     | 387,708        | 387,708      | -                            | (387,708)            | 0.00%  |
| 470000 | INTERFUND TRANSFERS (SOURCES)  | 16,749,531     | 16,749,531   | 1,447,133                    | (15,302,398)         | 8.64%  |
| 470410 | RESTITUTION                    | 20,835         | 20,835       | 3,000                        | (17,835)             | 14.40% |
| 470500 | TRANSFER FROM CAPITAL PROJECTS | 5,520,200      | 5,520,200    | -                            | (5,520,200)          | 0.00%  |
| 420340 | ENVIRONMENTAL SVCS FRANCHISE   | -              | -            | -                            | -                    | 0.00%  |
| 450635 | PREP AND RELEASE OF LIENS      | -              | -            | 600                          | 600                  | 0.00%  |
| 450645 | SOFTWARE MNTC FEE ACCELA       | -              | -            | 16,915                       | 16,915               | 0.00%  |
| 460020 | LOCAL GRANT PROCEEDS           | -              | (10,393)     | -                            | 15,714               | 0.00%  |
|        |                                | \$ 359,516,646 | 359,506,254  | 12,111,500                   | (347,394,754)        | 3.37%  |