

INTERIM FINANCIAL STATEMENTS
February 29, 2020



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds February 29, 2020

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
ASSETS						
Cash	130,233,152	—	—	—	28,116,730	158,349,882
Restricted Cash	19,906,141	4,544,560	85,104,873	158,490,757	38,117,192	306,163,523
Cash with Fiscal Agent	—	—	—	246,797	4,270,860	4,517,657
Receivables - Net of Allowances						
Taxes	24,721,300	—	4,343,407	—	—	29,064,707
Interest	120,860	91,557	106,079	1,576,148	214,133	2,108,777
Trade	3,500,499	1,000	—	4,173,901	524,520	8,199,920
Notes	1,900,000	62,876,998	—	—	3,319,504	68,096,502
Due from Other Government Agencies	214,348	126,939	—	—	1,759,859	2,101,146
Other	8,698,173	—	—	—	3,813,256	12,511,429
Prepaid Items	—	—	—	—	508,422	508,422
Due from Other Funds	—	—	—	5,133,782	108,476	5,242,258
Inventory	3,155,070	—	—	—	90,033	3,245,103
Total Assets	192,449,543	67,641,054	89,554,359	169,621,385	80,842,985	600,109,326
LIABILITIES						
Accounts Payable	1,099,911	23,110	—	284,717	2,503,795	3,911,533
Due to Other Funds	—	—	—	1,586,974	4,000,000	5,586,974
Taxes Payable	1,642,670	—	—	—	12,748	1,655,418
Unearned Revenue	2,024,615	—	—	—	3,707,529	5,732,144
Due to Other Government Agencies	11,159	5,344	—	—	53,564	70,067
Total Liabilities	4,778,355	28,454	—	1,871,691	10,277,636	16,956,136
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues Low Income Housing	—	62,963,024	—	—	—	62,963,024
Unavailable Revenues Property Taxes	7,987,043	—	3,997,468	—	—	11,984,511
Total Deferred Inflows of Resources	7,987,043	62,963,024	3,997,468	—	—	74,947,535
FUND BALANCES:						
Nonspendable	3,155,070	—	—	—	598,455	3,753,525
Restricted	19,906,141	4,649,576	85,556,891	167,749,694	36,285,136	314,147,438
Committed	—	—	—	—	33,681,758	33,681,758
Unassigned	156,622,934	—	—	—	—	156,622,934
Total Fund Balances/(Deficits)	179,684,145	4,649,576	85,556,891	167,749,694	70,565,349	508,205,655
Total Liabilities, Deferred Inflows of Resources and Fund Balances	192,449,543	67,641,054	89,554,359	169,621,385	80,842,985	600,109,326

CITY OF EL PASO, TEXAS

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Period Ending February 29, 2020

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	209,172,027	—	103,088,577	—	2,581,836	314,842,440
Penalties and Interest-Delinquent taxes	477,828	—	233,908	—	73	711,809
Sales Taxes	52,614,299	—	—	—	—	52,614,299
Hotel Occupancy Tax	—	—	—	1,527,904	3,982,927	5,510,831
Rental Vehicle Tax	—	—	—	—	1,528,141	1,528,141
Franchise Fees	23,773,732	—	—	—	5,084,514	28,858,246
Charges for Services	15,665,435	1,144,641	492,429	4,757,222	12,548,282	34,608,009
Fines and Forfeitures	4,567,075	—	—	—	295,253	4,862,328
Licenses and Permits	6,741,797	—	—	—	507,884	7,249,681
Ticket Sales	—	—	—	—	17,535	17,535
Intergovernmental Revenues	1,158,627	1,707,874	—	2,125,449	8,225,984	13,217,934
Interest Earnings	—	—	—	1,134,591	—	1,134,591
Rents and Other	1,871,694	407,343	—	12,194	3,743,607	6,034,838
Total Revenues	316,042,514	3,259,858	103,814,914	9,557,360	38,516,036	471,190,682
EXPENDITURES						
Current:						
General Government	19,481,750	24,541	—	40,983	226,650	19,773,924
Public Safety	121,305,084	—	—	—	6,707,636	128,012,720
Public Works	18,072,966	—	—	5,012,397	3,899,126	26,984,489
Public Health	2,687,460	—	—	—	6,491,992	9,179,452
Parks Department	12,647,014	48,829	—	—	687,011	13,382,854
Library	3,909,554	—	—	—	84,199	3,993,753
Non Departmental	6,182,711	—	—	67,140	5,868,176	12,118,027
Culture and Recreation	3,409,227	—	—	635,597	6,642,333	10,687,157
Economic Development	4,063,489	—	—	—	4,569,395	8,632,884
Animal Services	—	—	—	—	4,075,112	4,075,112
Community and Human Development	317,896	2,644,246	—	148,211	73,285	3,183,638
Debt Service:						
Principal	—	—	3,663,330	—	—	3,663,330
Interest Expense	—	—	27,764,604	—	1,855,136	29,619,740
Fiscal Fees	—	—	10,650	—	14,000	24,650
Capital Outlay	570,673	588,722	—	57,376,498	1,546,984	60,082,877
Total Expenditures	192,647,824	3,306,338	31,438,584	63,280,826	42,741,035	333,414,607
Excess(Deficiency) of revenues over(under) expenditures	123,394,690	(46,480)	72,376,330	(53,723,466)	(4,224,999)	137,776,075
OTHER FINANCING SOURCES(USES):						
Transfers In	14,205,335	—	3,958,358	200,000	6,943,977	25,307,670
Transfers Out	(9,526,150)	—	—	(8,113)	(3,809,294)	(13,343,557)
Proceeds from Sale of Capital Assets	—	—	—	127,337	507,599	634,936
Capital Contributions Received	—	—	—	—	1,395,377	1,395,377
Total Other Financing Sources (Uses)	4,679,185	—	3,958,358	319,224	5,037,659	13,994,426
Net Change in Fund Balances	128,073,875	(46,480)	76,334,688	(53,404,242)	812,660	151,770,501
Fund Balances - Beginning	51,610,270	4,696,056	9,222,203	221,153,936	69,752,689	356,435,154
Fund Balances/(Deficit) - Ending	179,684,145	4,649,576	85,556,891	167,749,694	70,565,349	508,205,655

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

February 29, 2020

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current assets:							
Cash	59,550,958	53,161,303	(31,564,180)	9,283,657	2,121,969	92,553,707	32,304,177
Receivables - Net of Allowances:							
Taxes	—	—	7,714,730	—	—	7,714,730	—
Interest	181,533	89,646	—	14,325	2,680	288,184	57,755
Trade	1,360,386	2,879,277	207,740	3,793	26,161	4,477,357	4,468
Due from Other Government Agencies	2,012,345	18,566	6,375,118	—	—	8,406,029	—
Prepaid Items	329,326	—	286,090	—	—	615,416	—
Due From Other Funds	—	—	1,586,973	—	—	1,586,973	—
Inventory	1,617,272	—	5,561,592	—	—	7,178,864	857,822
Total current assets	65,051,820	56,148,792	(9,831,937)	9,301,775	2,150,810	122,821,260	33,224,222
Noncurrent assets:							
Capital Assets:							
Land	1,381,099	6,887,813	11,665,907	2,469,531	—	22,404,350	—
Buildings, Improvements, Equipment & Other, Net	276,324,544	42,467,620	237,148,246	13,070,390	48,377	569,059,177	238,605
Construction in Progress	13,160,415	257,974	11,622,778	1,196,483	—	26,237,650	—
Total noncurrent assets	290,866,058	49,613,407	260,436,931	16,736,404	48,377	617,701,177	238,605
TOTAL ASSETS	355,917,878	105,762,199	250,604,994	26,038,179	2,199,187	740,522,437	33,462,827
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflow of Resources - Other	—	—	882,106	—	—	882,106	—
Deferred Charge on Refunding	—	—	83,918	—	—	83,918	—
Pension Contributions Subsequent to Measurement Date	1,342,148	2,012,751	3,634,723	249,373	—	7,238,995	582,176
Difference in Projected and Actual Earnings on Pension Investment	970,596	1,455,552	2,628,505	180,338	—	5,234,991	421,010
Difference in Actual and Expected Pension Experience	713,345	1,069,766	1,931,835	132,540	—	3,847,486	309,424
Change in Assumptions for Pensions	1,012,428	1,518,286	2,741,793	188,111	—	5,460,618	439,155
Change in Assumptions for OPEB	1,099,209	1,239,893	1,802,628	290,746	54,398	4,486,874	429,554
Difference in Actual and Expected Other Post Employment Experience	9,073	12,383	19,258	2,118	(87)	42,745	3,734
Total Deferred Outflows of Resources	5,146,799	7,308,631	13,724,766	1,043,226	54,311	27,277,733	2,185,053
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	361,064,677	113,070,830	264,329,760	27,081,405	2,253,498	767,800,170	35,647,880

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

February 29, 2020

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current liabilities:							
Accounts Payable	345,939	860,096	3,350,638	36,433	23,262	4,616,368	374,582
Bonds, Notes, and Capital Leases - Due within one year	6,247,946	1,626,966	1,887,706	760,262	—	10,522,880	—
Due to Other Funds	269,551	539,097	349,160	84,451	—	1,242,259	—
Taxes Payable	55,765	159,086	—	7,946	—	222,797	—
Interest Payable on Bonds and Notes	102,642	31,857	105,598	4,778	—	244,875	—
Unearned Revenue	973,366	—	45,495	7,500	—	1,026,361	—
Compensated Absences - Due within one year	719,993	350,673	502,605	74,253	44,779	1,692,303	171,160
Total current liabilities	8,715,202	3,567,775	6,241,202	975,623	68,041	19,567,843	545,742
Non-current liabilities:							
Bond Obligations	38,602,680	15,067,206	50,139,816	1,634,222	—	105,443,924	—
Revenue Bonds	48,365,000	—	—	—	—	48,365,000	—
Compensated Absences	1,679,986	818,236	1,172,746	173,258	104,485	3,948,711	399,374
Landfill Closure Costs	—	22,984,149	—	—	—	22,984,149	—
Claims and Judgments	—	1,100,000	200,127	—	—	1,300,127	17,271,038
Net Pension Liability	10,378,068	15,563,454	28,105,234	1,928,262	—	55,975,018	4,501,632
Other Post-employment Benefits	9,138,092	12,000,611	18,436,265	2,195,121	30,306	41,800,395	3,719,920
Total Non-current Liabilities	108,163,826	67,533,656	98,054,188	5,930,863	134,791	279,817,324	25,891,964
Total Liabilities	116,879,028	71,101,431	104,295,390	6,906,486	202,832	299,385,167	26,437,706
DEFERRED INFLOWS OF RESOURCES							
Difference in Projected and Actual Earnings on Pension Assets	1,017,629	1,526,086	2,755,879	189,077	—	5,488,671	441,411
Difference in Actual and Expected Other Post Employment Experience	895,234	1,009,811	1,468,122	236,794	44,303	3,654,264	349,844
Difference in Actual and Expected Pension Experience	612,429	918,428	1,658,540	113,791	—	3,303,188	265,649
Total Deferred Inflows of Resources	2,525,292	3,454,325	5,882,541	539,662	44,303	12,446,123	1,056,904
NET POSITION (Deficit)							
Net investment in capital assets	197,547,790	32,887,378	208,303,811	14,337,142	48,377	453,124,498	238,605
Restricted for:							
Debt Service	1,633,000	—	—	—	—	1,633,000	—
Passenger Facilities	10,130,646	—	—	—	—	10,130,646	—
Customer Facility Charge	4,894,688	—	—	—	—	4,894,688	—
Unrestricted	27,454,233	5,627,696	(54,151,982)	5,298,115	1,957,986	(13,813,952)	7,914,665
Total Net Position	241,660,357	38,515,074	154,151,829	19,635,257	2,006,363	455,968,880	8,153,270
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	361,064,677	113,070,830	264,329,760	27,081,405	2,253,498	767,800,170	35,647,880

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending February 29, 2020

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
OPERATING REVENUES:							
Charges of Rentals and Fees	22,738,857	26,664,419	73,792	61,181	—	49,538,249	—
Charges of Tolls	—	—	—	12,066,967	—	12,066,967	—
Charges of Fares and Fees	227,121	—	4,111,305	—	—	4,338,426	—
Sales to Departments	—	20,025	—	—	—	20,025	8,201,984
Premium Contributions	—	—	—	—	—	—	31,407,367
Intergovernmental Revenues	—	—	—	—	1,564,244	1,564,244	—
Penalties and Interest-Delinquent taxes	—	—	—	—	261,998	261,998	—
General Revenues	970,842	145,162	234,199	352,698	147,350	1,850,251	495,534
Total Operating Revenues	23,936,820	26,829,606	4,419,296	12,480,846	1,973,592	69,640,160	40,104,885
OPERATING EXPENSES:							
Personnel Services	8,570,237	9,479,839	17,049,262	1,554,505	578,634	37,232,477	3,636,815
Contractual Services	7,943	—	—	788,898	—	796,841	—
Professional Services	217,988	19,083	101,512	67,909	219	406,711	477,557
Outside Contracts	3,578,599	973,177	7,474,511	635,527	205,947	12,867,761	924,300
Fuel and Lubricants	79,719	1,400,483	690,680	3,173	63	2,174,118	2,043,904
Materials and Supplies	612,310	3,201,522	1,941,343	65,788	8,088	5,829,051	1,573,768
Communications	41,680	109,681	63,822	2,542	90,113	307,838	97
Utilities	817,380	32,892	585,653	35,105	—	1,471,030	11,375
Operating Leases	11,543	14,064	368,950	144,267	81,730	620,554	4,329
Travel and Training	124,068	21,542	26,840	10,559	3,218	186,227	1,218
Benefits Provided	33	—	19,111	—	—	19,144	30,316,108
Maintenance and Repairs	261,275	104,114	327,946	50,977	136	744,448	837,783
Other Operating Expenses	1,021,467	1,531,055	2,435,387	86,237	154,546	5,228,692	4,338
Capital Outlay	3,320,790	3,893,384	9,108,407	142,175	—	16,464,756	—
Total Operating Expenses	18,665,032	20,780,836	40,193,424	3,587,662	1,122,694	84,349,648	39,831,592
Operating Income (Loss)	5,271,788	6,048,770	(35,774,128)	8,893,184	850,898	(14,709,488)	273,293
NONOPERATING REVENUES (EXPENSES):							
Interest Earnings	142,317	—	—	—	—	142,317	—
Interest Expense	(2,130,882)	(363,375)	(1,128,906)	(54,500)	—	(3,677,663)	—
Federal Tax Credit - Build America Bonds	—	—	61,169	—	—	61,169	—
Gain(Loss) on Sale of Equipment and Land	—	756	—	—	—	756	—
Customer Facility Charge	1,599,677	—	—	—	—	1,599,677	—
Sales Tax	—	—	25,142,951	—	—	25,142,951	—
Unrealized loss on investments	(10,251)	(8,357)	—	(1,322)	(250)	(20,180)	(5,331)
Total Non-Operating Revenues (Expenses)	(399,139)	(370,976)	24,075,214	(55,822)	(250)	23,249,027	(5,331)
Income (Loss) Before Capital Contributions and Transfers	4,872,649	5,677,794	(11,698,914)	8,837,362	850,648	8,539,539	267,962
Capital Contributions Received	—	202,631	8,657,348	—	—	8,859,979	—
Transfers Out	(15,872,113)	(10,650,515)	—	(6,546,112)	—	(33,068,740)	—
Transfers In	15,872,114	4,893,003	—	75,000	—	20,840,117	264,510
Change in net position	4,872,650	122,913	(3,041,566)	2,366,250	850,648	5,170,895	532,472
Net Position, Beginning	236,787,707	38,392,161	157,193,395	17,269,007	1,155,715	450,797,985	7,620,798
Net Position, Ending	241,660,357	38,515,074	154,151,829	19,635,257	2,006,363	455,968,880	8,153,270

CITY OF EL PASO, TEXAS

Statement of Cash Flows Proprietary Funds For the Period Ending February 29, 2020

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from Customers	26,140,832	31,538,595	4,400,524	12,476,759	1,948,095	76,504,805	40,109,161
Payments to Suppliers	(14,342,549)	(10,751,994)	(15,923,098)	(2,580,099)	(528,032)	(44,125,772)	(37,150,471)
Payments to Employees	(8,878,774)	(9,825,656)	(17,709,455)	(1,618,019)	(602,922)	(38,634,826)	(3,760,120)
Operating Expense to be Reimbursed by Grants	—	243,555	(2,529,465)	—	—	(2,285,910)	—
Net cash provided by (used for) operating activities	<u>2,919,509</u>	<u>11,204,500</u>	<u>(31,761,494)</u>	<u>8,278,641</u>	<u>817,141</u>	<u>(8,541,703)</u>	<u>(801,430)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	(15,872,114)	(10,650,515)	—	(6,546,111)	—	(33,068,740)	—
Transfers from Other Funds	15,872,114	4,893,003	—	75,000	—	20,840,117	264,510
Advances to Other Funds	—	8,000,000	—	1,000,000	—	9,000,000	5,404,743
Advances from Other Funds	—	108,475	(23,575,171)	—	—	(23,466,696)	—
Sales Tax	—	—	25,142,952	—	—	25,142,952	—
Net Cash Provided by (used for) Non-capital Financing Activities	<u>—</u>	<u>2,350,963</u>	<u>1,567,781</u>	<u>(5,471,111)</u>	<u>—</u>	<u>(1,552,367)</u>	<u>5,669,253</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	1,599,677	—	—	—	—	1,599,677	—
Contributions from Federal Government	—	202,631	8,718,517	—	—	8,921,148	—
Purchases of Capital Assets	(1,803,878)	(3,893,386)	(9,108,407)	(142,179)	—	(14,947,850)	—
Interest Paid on Capital Debt	(2,130,882)	(363,375)	(1,128,906)	(54,500)	—	(3,677,663)	—
Proceeds from Sale of Capital Assets	—	756	—	—	—	756	—
Net Cash Used for Capital and Related Financing Activities	<u>(2,335,083)</u>	<u>(4,053,374)</u>	<u>(1,518,796)</u>	<u>(196,679)</u>	<u>—</u>	<u>(8,103,932)</u>	<u>—</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Purchase of Investments	45,145,086	43,353,230	—	6,351,652	1,082,828	95,932,796	27,441,684
Interest	91,679	(8,357)	—	(1,321)	(250)	81,751	(5,330)
Net Cash Provided by (Used for) Investing Activities	<u>45,236,765</u>	<u>43,344,873</u>	<u>—</u>	<u>6,350,331</u>	<u>1,082,578</u>	<u>96,014,547</u>	<u>27,436,354</u>
Net decrease in cash	45,821,191	52,846,962	(31,712,509)	8,961,182	1,899,719	77,816,545	32,304,177
Cash - beginning	13,729,767	314,341	148,329	322,475	222,250	14,737,162	—
Cash - ending	<u>59,550,958</u>	<u>53,161,303</u>	<u>(31,564,180)</u>	<u>9,283,657</u>	<u>2,121,969</u>	<u>92,553,707</u>	<u>32,304,177</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	5,271,788	6,048,770	(35,774,128)	8,893,184	850,898	(14,709,488)	273,293
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Purchase of Capital Assets	3,320,790	3,893,384	9,108,407	142,175	—	16,464,756	—
Change in Assets and Liabilities:							
Receivables, Net Cash	2,974,830	4,943,850	(2,788,656)	(3,793)	(25,497)	5,100,734	4,276
Accounts and other payables	(7,579,005)	(3,335,687)	(1,646,924)	(689,411)	16,028	(13,234,999)	(955,693)
Accrued Expenses	(1,068,894)	(345,817)	(660,193)	(63,514)	(24,288)	(2,162,706)	(123,306)
Net Cash Provided by (Used for) Operating Activities	<u>2,919,509</u>	<u>11,204,500</u>	<u>(31,761,494)</u>	<u>8,278,641</u>	<u>817,141</u>	<u>(8,541,703)</u>	<u>(801,430)</u>

CITY OF EL PASO, TEXAS

Statement of Fiduciary Net Position

February 29, 2020

ASSETS	Pension Trust Funds	Agency Funds
Cash	47,093,220	78,738,032
Investments		
Commingled Funds	164,641,789	—
U.S. Government Securities	36,477,002	—
Absolute Return Investments	95,310,343	—
Corporate Stocks	95,722,540	—
Bank Collective Investment Funds	186,724,608	—
Master Limited Partnerships	18,443,282	—
Private Equities	208,253,426	—
Investment in Real Estate Funds	188,799,602	—
Fixed Income Securities	379,996,280	—
Domestic Equities	387,930,169	—
International Equities	369,785,090	—
Invested securities lending collateral	58,443,322	—
Receivables - Net of Allowances		
Commission Credits Receivable	3,697	—
Due from Brokers For Securities Sold	980,616	—
Employer Contributions	2,649,894	—
Employee Contributions	1,358,856	—
Interest	928,171	—
Other Receivable	171	35,226,682
Taxes	—	70,843,426
Prepaid Items	23,249	—
Capital Assets:		
Land	—	—
Buildings, Improvements & Equipment, Net	5,318,081	35,119
Work in Progress	—	2,079,625
Total Assets	2,248,883,408	186,922,884
LIABILITIES		
Accounts Payable	90,632,814	518,156
Accrued Expenses	3,697	—
Accrued Drawdown	2,146,653	6,064,956
Prepaid Property Taxes	—	396,024
Bonds and Notes Payable	—	151,886,007
Due to Other Government Agencies	—	(48,291,522)
Unearned Revenue	—	2,601,664
Property Taxes Subject to Refund-Other Taxing Entities	—	3,236,863
Uncollected Property Taxes-Other Taxing Entities	—	70,510,736
Total liabilities	92,783,164	186,922,884
NET POSITION:		
Restricted for Pensions and Other Purposes	2,156,100,244	

CITY OF EL PASO, TEXAS
Statement of Changes in Fiduciary Net Position
For the Period Ending February 29, 2020

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

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**



CITY OF EL PASO, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Budget and Actual
General Fund
For the Period Ending February 29, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
Resources (inflows):					
Property taxes	\$ 208,496,593	\$ 213,983,503	\$ 209,172,027	\$ (4,811,476)	97.75 %
Penalties and Interest-Delinquent taxes	—	—	477,828	477,828	— %
Sales taxes	97,069,368	97,069,368	52,614,299	(44,455,069)	54.20 %
Franchise fees	52,718,813	52,718,813	23,773,732	(28,945,081)	45.10 %
Licenses and permits	13,414,986	13,414,986	6,741,797	(6,673,189)	50.26 %
Fines and forfeitures	8,692,126	8,695,126	4,567,075	(4,128,051)	52.52 %
Charges for services	38,047,933	38,097,933	15,665,435	(22,432,498)	41.12 %
Intergovernmental revenues	984,329	984,329	1,158,627	174,298	117.71 %
Rents and other	3,849,375	3,849,375	1,871,694	(1,977,681)	48.62 %
Interest	500,000	591,609	—	(591,609)	— %
Transfers In	28,684,498	28,684,498	14,205,335	(14,479,163)	49.52 %
Amounts available for appropriation from current year resources	<u>452,458,021</u>	<u>458,089,541</u>	<u>330,247,849</u>	<u>(127,841,692)</u>	<u>72.09 %</u>
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,340,551	1,482,161	688,236	793,925	46.43 %
City Manager	1,476,400	1,476,400	763,408	712,992	51.71 %
Office of Management and Budget	1,021,331	1,021,331	416,643	604,688	40.79 %
Internal Audit	828,633	828,633	320,547	508,086	38.68 %
Public Information	365,575	365,575	173,604	191,971	47.49 %
Municipal Clerk	947,838	938,864	774,473	164,391	82.49 %
Financial Services	4,595,203	4,555,194	1,905,264	2,649,930	41.83 %
Information Technology	19,858,231	19,410,907	10,808,533	8,602,374	55.68 %
City Attorney	4,325,277	4,276,438	2,582,886	1,693,552	60.40 %
Human Resources	2,404,678	2,196,619	1,070,145	1,126,474	48.72 %
Public Safety and Community Services:					
Police Department	146,883,449	145,996,282	67,371,919	78,624,363	46.15 %
Fire Department	117,833,287	117,846,438	54,522,563	63,323,875	46.27 %
Municipal Court	5,208,475	5,138,851	2,233,725	2,905,126	43.47 %
Public Health	6,868,925	6,868,925	2,687,460	4,181,465	39.12 %
Library	9,974,698	9,844,714	3,909,554	5,935,160	39.71 %
Parks Department	36,331,309	34,249,373	13,217,687	21,031,686	38.59 %
Transportation and Public Works:					
Facilities Maintenance	22,276,264	19,928,297	9,094,127	10,834,170	45.63 %
Engineering	6,320,987	7,816,356	2,905,362	4,910,994	37.17 %
Street Department	22,197,071	22,148,223	7,178,610	14,969,613	32.41 %
Development and Tourism:					
City Development:					
Business Center	6,422,511	6,369,627	2,908,819	3,460,808	45.67 %
Building Permits Inspection-Commercial	1,302,573	1,269,950	470,724	799,226	37.07 %
Economic Development Administration	1,914,207	1,867,069	683,946	1,183,123	36.63 %
Community and human development	1,143,222	1,182,972	317,896	865,076	26.87 %
Culture and recreation:					
Art Museum	1,368,444	1,289,144	441,820	847,324	34.27 %
History Museum	641,653	630,084	236,205	393,879	37.49 %
Archeology Museum	271,981	269,045	130,427	138,618	48.48 %
Cultural Affairs	976,030	924,724	256,041	668,683	27.69 %
Zoo	5,476,188	5,476,188	2,344,734	3,131,454	42.82 %
Nondepartmental:					
Non Departmental	<u>21,883,032</u>	<u>32,421,156</u>	<u>11,758,616</u>	<u>20,662,540</u>	<u>36.27 %</u>
Total charges to appropriations	<u>452,458,021</u>	<u>458,089,541</u>	<u>202,173,974</u>	<u>255,915,567</u>	<u>44.13 %</u>
Increase in fund balance:	—	—	128,073,875	128,073,875	
Fund balance, Beginning	51,610,270	51,610,270	51,610,270	—	
Fund balance, Ending	<u>\$ 51,610,270</u>	<u>\$ 51,610,270</u>	<u>\$ 179,684,145</u>	<u>\$ 128,073,875</u>	

City of El Paso, Texas
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Debt Service Funds
For the Period Ending February 29, 2020

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	104,672,446	104,672,446	103,088,577	(1,583,869)
Penalties and Interest-Delinquent taxes	—	—	233,908	233,908
Parking meter revenue	1,204,000	1,204,000	492,429	(711,571)
Federal tax credit - Build America Bonds	1,146,690	1,146,690	681,536	(465,154)
Transfers from other funds	6,732,588	6,732,588	3,958,358	(2,774,230)
Amounts available for appropriation	<u>113,755,724</u>	<u>113,755,724</u>	<u>108,454,808</u>	<u>(5,300,916)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal	52,206,238	52,206,238	3,663,330	48,542,908
Interest	61,523,036	61,523,036	28,446,140	33,076,896
Fiscal fees	26,450	26,450	10,650	15,800
Total charges to appropriations	<u>113,755,724</u>	<u>113,755,724</u>	<u>32,120,120</u>	<u>81,635,604</u>
Increase in fund balance	—	—	76,334,688	76,334,688
Fund balance, Beginning	—	—	9,222,203	—
Fund balance, Ending	<u>—</u>	<u>—</u>	<u>85,556,891</u>	<u>85,556,891</u>

City of El Paso, Texas
Combining Balance Sheet
Non-major Governmental Funds
February 29, 2020

	Special Revenue Funds								
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	Total
ASSETS									
Cash and Cash Equivalents	(1,175,583)	(627,921)	—	(1,093,736)	—	128,409	16,329,422	14,556,139	28,116,730
Restricted Cash	—	—	357,422	—	14,861,280	—	2,000,000	20,898,490	38,117,192
Cash with Fiscal Agent	—	—	—	—	—	4,270,860	—	—	4,270,860
Receivables - Net of Allowances									
Interest	—	—	—	1,079	22,022	—	17,784	173,248	214,133
Trade	—	2,608	—	14,337	—	—	—	507,575	524,520
Notes	—	—	—	—	—	—	—	3,319,504	3,319,504
Due From Other Government Agencies	486,051	409,343	190	840,234	—	—	—	24,041	1,759,859
Other	—	—	—	—	—	1,634,593	2,048,000	130,663	3,813,256
Due from Other Funds	—	—	—	—	—	—	—	108,476	108,476
Prepaid items	—	—	—	—	—	508,422	—	—	508,422
Inventory	—	—	—	—	—	90,033	—	—	90,033
Total Assets	(689,532)	(215,970)	357,612	(238,086)	14,883,302	6,632,317	20,395,206	39,718,136	80,842,985
LIABILITIES									
Accounts Payable	22,248	17,916	4,675	—	—	1,226,234	158,999	1,073,723	2,503,795
Due to Other Funds	—	—	—	—	—	—	4,000,000	—	4,000,000
Taxes Payable	—	—	—	—	—	—	721	12,027	12,748
Unearned Revenue	34,593	481,239	376,844	3,803	—	2,523,426	96,970	190,654	3,707,529
Due To Other Government Agencies	—	53,564	—	—	—	—	—	—	53,564
Total Liabilities	56,841	552,719	381,519	3,803	—	3,749,660	4,256,690	1,276,404	10,277,636
FUND BALANCES:									
Nonspendable	—	—	—	—	—	598,455	—	—	598,455
Restricted	(746,373)	(768,689)	(23,907)	(241,889)	14,883,302	2,284,202	—	20,898,490	36,285,136
Committed	—	—	—	—	—	—	16,138,516	17,543,242	33,681,758
Total Fund Balances	(746,373)	(768,689)	(23,907)	(241,889)	14,883,302	2,882,657	16,138,516	38,441,732	70,565,349
Total Liabilities and Fund Balances	(689,532)	(215,970)	357,612	(238,086)	14,883,302	6,632,317	20,395,206	39,718,136	80,842,985

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ending February 29, 2020

	Special Revenue Funds								Total
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Non-grants	
REVENUES									
Property Taxes	—	—	—	—	—	—	—	2,581,836	2,581,836
Penalties & Interest-Delinquent Taxes	—	—	—	—	—	—	—	73	73
Hotel Occupancy Tax	—	—	—	—	—	—	—	3,982,927	3,982,927
Rental Vehicle Tax	—	—	—	—	—	—	—	1,528,141	1,528,141
Franchise Fees	—	—	—	—	—	—	4,726,028	358,486	5,084,514
Charges for Services	3,348	—	—	144,815	1,482,423	1,740,762	48,591	9,128,343	12,548,282
Fines and Forfeitures	—	—	—	—	—	—	—	295,253	295,253
Licenses and Permits	—	—	—	—	—	—	—	507,884	507,884
Ticket Sales	—	—	—	—	—	—	—	17,535	17,535
Intergovernmental Revenues	1,565,701	365,725	4,130	4,583,381	—	—	—	1,707,047	8,225,984
Rents and Other	—	—	—	—	—	2,036,551	—	1,707,056	3,743,607
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	—	507,599	507,599
Total revenues	1,569,049	365,725	4,130	4,728,196	1,482,423	3,777,313	4,774,619	22,322,180	39,023,635
EXPENDITURES									
General Government	—	—	—	—	—	—	—	226,650	226,650
Public Safety	2,659,843	1,371,235	—	—	193,257	—	—	2,483,301	6,707,636
Public Works	—	—	—	—	—	—	—	3,899,126	3,899,126
Public Health	—	—	—	5,554,069	937,923	—	—	—	6,491,992
Parks Department	—	65,044	—	—	—	—	—	621,967	687,011
Library	9,102	—	—	—	—	—	—	75,097	84,199
Non Departmental	—	—	—	—	—	—	—	5,868,176	5,868,176
Culture and Recreation	350	81,534	349	—	—	3,278,038	—	3,282,062	6,642,333
Economic Development	—	—	—	—	—	—	4,562,675	6,720	4,569,395
Animal Services	—	—	19,637	—	—	—	—	4,055,475	4,075,112
Community and Human Development	—	36,857	—	—	—	—	—	36,428	73,285
Debt Service:									
Interest Expense	—	—	—	—	—	—	—	1,855,136	1,855,136
Fiscal Fees	—	—	—	—	—	—	—	14,000	14,000
Capital Outlay	588	100,000	7,421	43,855	—	—	34,600	1,360,520	1,546,984
Total expenditures	2,669,883	1,654,670	27,407	5,597,924	1,131,180	3,278,038	4,597,275	23,784,658	42,741,035
Excess (Deficiency) of revenues over (under) expenditures	(1,100,834)	(1,288,945)	(23,277)	(869,728)	351,243	499,275	177,344	(1,462,478)	(3,717,400)
OTHER FINANCING SOURCES(USES):									
Transfers In	—	—	—	—	—	—	3,721,674	3,222,303	6,943,977
Transfers Out	—	—	—	—	—	—	(315,000)	(3,494,294)	(3,809,294)
Capital Contributions Received	—	—	—	—	—	—	—	1,395,377	1,395,377
Total other financing sources (uses):	—	—	—	—	—	—	3,406,674	1,123,386	4,530,060
Net change in fund balances	(1,100,834)	(1,288,945)	(23,277)	(869,728)	351,243	499,275	3,584,018	(339,092)	812,660
Fund balances - beginning	354,461	520,256	(630)	627,839	14,532,059	2,383,382	12,554,498	38,780,824	69,752,689
Fund balances - ending	<u>(746,373)</u>	<u>(768,689)</u>	<u>(23,907)</u>	<u>(241,889)</u>	<u>14,883,302</u>	<u>2,882,657</u>	<u>16,138,516</u>	<u>38,441,732</u>	<u>70,565,349</u>

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Non-major Funds
For the Period Ending February 29, 2020

	Federal Grants				State Grants				Other Grants			
	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)
	Adopted	Final			Adopted	Final			Adopted	Final		
Resources (inflows):												
Property Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Hotel Occupancy Tax	—	—	—	—	—	—	—	—	—	—	—	—
Rental Vehicle Tax	—	—	—	—	—	—	—	—	—	—	—	—
Franchise Fees	—	—	—	—	—	—	—	—	—	—	—	—
Charges for Services	—	3,348	3,348	—	—	—	—	—	—	—	—	—
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	4,146,460	7,252,892	1,565,701	(5,687,191)	2,826,710	3,385,987	365,725	(3,020,262)	—	(600)	4,130	4,730
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Capital Contributions	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	110,724	110,724	—	(110,724)	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	4,257,184	7,366,964	1,569,049	(5,797,915)	2,826,710	3,385,987	365,725	(3,020,262)	—	(600)	4,130	4,730
Charges to appropriations (outflows):												
Personnel Services	3,645,143	4,972,797	1,966,996	3,005,801	1,452,722	1,607,713	948,635	659,078	—	—	—	—
Contractual Services	489,000	634,494	280,672	353,822	658,867	1,007,583	510,616	496,967	—	—	10,099	(10,099)
Materials and Supplies	39,655	859,595	398,481	461,114	197,580	164,544	47,753	116,791	—	(23,295)	9,087	(32,382)
Operating Expenditures	83,385	157,282	23,146	134,136	139,606	129,189	23,658	105,531	—	4,400	800	3,600
Non-Operating Expenditures	—	—	—	—	377,936	477,553	24,008	453,545	—	—	—	—
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	741,883	588	741,295	—	(595)	100,000	(100,595)	—	18,295	7,421	10,874
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	4,257,184	7,366,051	2,669,883	4,696,168	2,826,710	3,385,987	1,654,670	1,731,317	—	(600)	27,407	(28,007)
Increase (Decrease) in fund balance:	—	912	(1,100,834)	(1,101,747)	—	—	(1,288,945)	(1,288,945)	—	—	(23,277)	(23,277)
Fund balances - beginning	—	—	354,461	—	—	—	520,256	—	—	—	(630)	—
Fund balances - ending	—	912	(746,373)	(1,101,747)	—	—	(768,689)	(1,288,945)	—	—	(23,907)	(23,277)

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

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Non-Major Funds
For the Year Ended February 29, 2020

	Public Health				Public Health Waiver Program				Destination El Paso			
	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)
	Adopted	Final			Adopted	Final			Adopted	Final		
Resources (inflows):												
Property Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Hotel Occupancy Tax	—	—	—	—	—	—	—	—	—	—	—	—
Rental Vehicle Tax	—	—	—	—	—	—	—	—	—	—	—	—
Franchise Fees	—	—	—	—	—	—	—	—	—	—	—	—
Charges for Services	200,000	215,000	144,815	(70,185)	793,700	793,700	1,482,423	688,723	12,027,121	12,027,121	1,740,762	(10,286,359)
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	10,002,788	11,710,573	4,583,381	(7,127,192)	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	1,435,000	1,435,000	2,036,551	601,551
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Capital Contributions	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	10,202,788	11,925,573	4,728,196	(7,197,377)	793,700	793,700	1,482,423	688,723	13,462,121	13,462,121	3,777,313	(9,684,808)
Charges to appropriations (outflows):												
Personnel Services	7,256,974	7,177,264	3,491,794	3,685,470	164,789	164,789	617,112	(452,323)	7,487,036	7,487,036	1,566,530	5,920,506
Contractual Services	838,695	1,373,148	518,942	854,206	54,277	54,277	306,227	(251,950)	2,835,201	2,835,201	559,753	2,275,448
Materials and Supplies	506,944	1,781,951	913,957	867,994	269,214	269,214	89,114	180,100	1,191,183	1,191,183	593,471	597,712
Operating Expenditures	1,600,175	1,478,063	629,376	848,687	201,483	201,483	118,727	82,756	1,866,054	1,866,054	536,182	1,329,872
Non-Operating Expenditures	—	—	—	—	—	—	—	—	82,646	82,646	22,102	60,544
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	115,147	43,855	71,292	103,937	103,937	—	103,937	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	10,202,788	11,925,573	5,597,924	6,327,649	793,700	793,700	1,131,180	(337,480)	13,462,121	13,462,121	3,278,038	10,184,082
Increase (Decrease) in fund balance:	—	—	(869,728)	(869,728)	—	—	351,243	351,243	—	—	499,275	499,274
Fund balances - beginning	—	—	627,839	—	—	—	14,532,059	—	—	—	2,383,382	—
Fund balances - ending	—	—	(241,889)	(869,728)	—	—	14,883,302	351,243	—	—	2,882,657	499,274

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

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Non-Major Funds
For the Year Ended February 29, 2020

	Economic Development				Non-grants				Total Non-Major			
	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Budget Positive (Negative)
	Adopted	Final			Adopted	Final			Adopted	Final		
Resources (inflows):												
Property Taxes	—	—	—	—	5,233,802	5,645,109	2,581,836	(3,063,273)	5,233,802	5,645,109	2,581,836	(3,063,273)
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	73	73	—	—	73	73
Hotel Occupancy Tax	—	—	—	—	11,200,000	14,694,258	3,982,927	(10,711,331)	11,200,000	14,694,258	3,982,927	(10,711,331)
Rental Vehicle Tax	—	—	—	—	3,000,000	3,000,000	1,528,141	(1,471,859)	3,000,000	3,000,000	1,528,141	(1,471,859)
Franchise Fees	10,179,390	10,179,390	4,726,028	(5,453,362)	720,000	720,000	358,486	(361,514)	10,899,390	10,899,390	5,084,514	(5,814,876)
Charges for Services	—	75,000	48,591	(26,409)	22,400,415	22,695,750	9,128,343	(13,567,407)	35,421,237	35,809,919	12,548,282	(23,261,637)
Fines and Forfeitures	—	—	—	—	890,000	890,000	295,253	(594,747)	890,000	890,000	295,253	(594,747)
Licenses and Permits	—	—	—	—	996,000	996,000	507,884	(488,116)	996,000	996,000	507,884	(488,116)
Ticket Sales	—	—	—	—	—	280,000	17,535	(262,465)	—	280,000	17,535	(262,465)
Intergovernmental Revenues	—	—	—	—	3,950,905	5,167,357	1,707,047	(3,460,310)	20,926,862	27,516,208	8,225,984	(19,290,224)
Interest	—	—	—	—	—	16,900	—	(16,900)	—	16,900	—	(16,900)
Rents and Other	—	—	—	—	2,176,386	4,418,610	1,707,056	(2,711,554)	3,611,386	5,853,610	3,743,607	(2,110,003)
Transfers In	7,523,848	8,223,848	3,721,674	(4,502,174)	13,252,673	13,427,323	3,222,303	(10,205,020)	20,776,521	21,651,171	6,943,977	(14,707,194)
Capital Contributions	—	—	—	—	—	—	1,395,377	1,395,377	—	—	1,395,377	1,395,377
Proceeds from Sale of Capital Assets	—	—	—	—	1,130,000	1,130,000	507,599	(622,401)	1,130,000	1,130,000	507,599	(622,401)
Intrafund Transfers	—	—	—	—	3,737,080	4,400,898	—	(4,400,898)	3,847,804	4,511,622	—	(4,511,622)
Amounts available for appropriation from current year resources	17,703,238	18,478,238	8,496,293	(9,981,945)	68,687,261	77,482,205	26,939,860	(50,542,345)	117,933,002	132,894,188	47,362,989	(85,531,198)
Charges to appropriations (outflows):												
Personnel Services	—	—	—	—	15,963,088	17,862,815	7,135,729	10,727,086	35,969,752	39,272,414	15,726,796	23,545,618
Contractual Services	17,073,238	17,148,238	4,562,675	12,585,563	17,937,041	25,081,936	11,131,501	13,950,435	39,886,319	48,134,878	17,880,485	30,254,393
Materials and Supplies	—	—	—	—	3,995,900	5,571,193	1,437,949	4,133,244	6,200,477	9,814,385	3,489,812	6,324,573
Operating Expenditures	—	—	—	—	2,259,257	2,466,938	388,722	2,078,216	6,149,960	6,303,410	1,720,611	4,582,799
Non-Operating Expenditures	—	—	—	—	4,152,727	8,785,470	2,024,955	6,760,515	4,613,309	9,345,669	2,071,065	7,274,604
Intergovernmental Expenditures	—	—	—	—	609,951	609,951	305,282	304,669	609,951	609,951	305,282	304,669
Capital Outlay	—	—	34,600	(34,600)	8,296,000	2,454,956	1,360,520	1,094,436	8,399,937	3,433,622	1,546,984	1,886,638
Other Uses	630,000	1,330,000	315,000	1,015,000	15,473,297	14,648,947	3,494,294	11,154,653	16,103,297	15,978,947	3,809,294	12,169,653
Total charges to appropriations	17,703,238	18,478,238	4,912,275	13,565,963	68,687,261	77,482,205	27,278,952	50,203,254	117,933,002	132,893,276	46,550,329	86,342,947
Increase (Decrease) in fund balance:	—	—	3,584,018	3,584,018	—	—	(339,092)	(339,092)	—	913	812,660	811,748
Fund balances - beginning	—	—	12,554,498	—	—	—	38,780,824	—	—	—	69,752,689	—
Fund balances - ending	—	—	16,138,516	3,584,018	—	—	38,441,732	(339,092)	—	913	70,565,349	811,748

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

City of El Paso, Texas
Combining Statement of Net Position
Internal Service Funds
February 29, 2020

	Supply and Support	Self Insurance	Total
ASSETS:			
Cash	2,801,992	29,502,185	32,304,177
Receivables - Net of Allowances			
Interest	3,144	54,611	57,755
Trade	2,009	2,459	4,468
Inventory	857,822	—	857,822
Capital Assets:			
Buildings, Improvements & Equipment, Net	238,605	—	238,605
Total Assets	3,903,572	29,559,255	33,462,827
DEFERRED OUTFLOWS OF RESOURCES			
Pension Contributions Subsequent to Measurement Date	451,035	131,141	582,176
Difference in Projected and Actual Earnings on Pension Investments	326,173	94,837	421,010
Difference in Expected and Actual Pension Experience	239,723	69,701	309,424
Change in Assumptions for Pensions	340,230	98,925	439,155
Change in Assumptions for Other Post Employment Benefits	429,554	—	429,554
Difference in Expected and Actual Other Post Employment Experience	3,237	497	3,734
Total Deferred Outflows of Resources	1,789,952	395,101	2,185,053
Total Assets & Deferred Outflows of Resources	5,693,524	29,954,356	35,647,880
LIABILITIES:			
Accounts Payable	275,385	99,197	374,582
Accrued Payroll	—	—	—
Compensated Absences - Due within one year	147,020	24,140	171,160
Compensated Absences - Due beyond one year	343,047	56,327	399,374
Other Post-employment Benefits	3,328,294	391,626	3,719,920
Net Pension Liability - Due beyond one year	3,487,590	1,014,042	4,501,632
Claims and Judgments	—	17,271,038	17,271,038
Total Liabilities	7,581,336	18,856,370	26,437,706
DEFERRED INFLOWS OF RESOURCES			
Difference in Actual and Expected Pension Experience	205,809	59,840	265,649
Difference in Actual and Expected for Other Post Employment Benefits	349,844	—	349,844
Difference in Projected and Actual Earnings on Pension Assets	341,979	99,432	441,411
Total Deferred Inflows of Resources	897,632	159,272	1,056,904
NET POSITION (DEFICIT):			
Net investment in capital assets	238,605	—	238,605
Unrestricted	(3,024,049)	10,938,714	7,914,665
Total Net Position (Deficit)	(2,785,444)	10,938,714	8,153,270
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	5,693,524	29,954,356	35,647,880

City of El Paso, Texas
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Period Ending February 29, 2020

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	8,201,984	—	8,201,984
Premium Contributions	—	31,407,367	31,407,367
General Revenues	1,524	494,010	495,534
Total Operating Revenues	<u>8,203,508</u>	<u>31,901,377</u>	<u>40,104,885</u>
OPERATING EXPENSES:			
Personnel Services	2,361,358	1,275,457	3,636,815
Outside Contracts	41,727	882,573	924,300
Professional Services	—	477,557	477,557
Fuel and Lubricants	2,043,904	—	2,043,904
Materials and Supplies	1,548,896	24,872	1,573,768
Communications	97	—	97
Utilities	11,375	—	11,375
Operating Leases	3,377	952	4,329
Travel and Entertainment	—	1,218	1,218
Benefits Provided	684	30,315,424	30,316,108
Maintenance and Repairs	837,783	—	837,783
Other Operating Expenses	3,369	969	4,338
Total Operating Expenses	<u>6,852,570</u>	<u>32,979,022</u>	<u>39,831,592</u>
Operating Income (Loss)	<u>1,350,938</u>	<u>(1,077,645)</u>	<u>273,293</u>
NON-OPERATING REVENUES (EXPENSES):			
Unrealized loss on investments	(293)	(5,038)	(5,331)
Total Non-operating Revenues	(293)	(5,038)	(5,331)
Income (Loss)	1,350,645	(1,082,683)	267,962
Transfers in	—	264,510	264,510
Change in net position	1,350,645	(818,173)	532,472
Net Position (Deficit), Beginning	<u>(4,136,089)</u>	<u>11,756,887</u>	<u>7,620,798</u>
Net Position (Deficit), Ending	<u>(2,785,444)</u>	<u>10,938,714</u>	<u>8,153,270</u>

City of El Paso, Texas
Combining Statement of Cash Flows
Internal Service Funds
For the Period Ending February 29, 2020

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	8,207,784	31,901,377	40,109,161
Payments to Suppliers	(5,435,199)	(31,715,272)	(37,150,471)
Payments to Employees	(2,457,158)	(1,302,962)	(3,760,120)
Net cash provided by (used in) operating activities	<u>315,427</u>	<u>(1,116,857)</u>	<u>(801,430)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	264,510	264,510
Advances to Other Funds	483,943	4,920,800	5,404,743
Net cash provided by noncapital financing activities	<u>483,943</u>	<u>5,185,310</u>	<u>5,669,253</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	2,002,914	25,438,770	27,441,684
Interest	(292)	(5,038)	(5,330)
Net cash used in investing activities	<u>2,002,622</u>	<u>25,433,732</u>	<u>27,436,354</u>
Net Decrease in cash and cash equivalents	2,801,992	29,502,185	32,304,177
Cash Balance - beginning	—	—	—
Cash Balance - ending	<u>2,801,992</u>	<u>29,502,185</u>	<u>32,304,177</u>
Reconciliation of operating income(loss) to net cash provided (used in) operating activities:			
Operating income (loss)	1,350,938	(1,077,645)	273,293
Adjustments to reconcile operating income(loss) to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Receivables, net	4,276	—	4,276
Accounts and other payables	(943,986)	(11,707)	(955,693)
Accrued expenses	(95,801)	(27,505)	(123,306)
Net cash provided (used in) operating activities	<u>315,427</u>	<u>(1,116,857)</u>	<u>(801,430)</u>

City of El Paso, Texas
Combining Statement of Fiduciary Net Position
Pension Trust Funds
February 29, 2020

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

City of El Paso, Texas
Combining Statement of Changes in Fiduciary Net Position
Pension Trust Funds
For the Period Ending February 29, 2020

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

**BUDGETARY SCHEDULES
ENTERPRISE FUNDS
OPERATIONS**



CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
El Paso International Airport
For the Period Ending February 29, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	41,493,334	41,493,334	19,850,149	(21,643,185)	47.84 %
Charges of Fares and Fees	524,500	524,500	227,121	(297,379)	43.30 %
General Revenues	1,338,521	1,338,521	970,830	(367,691)	72.53 %
Interest Revenue	200,000	200,000	434	(199,566)	0.22 %
Unrealized Loss on Investments	—	—	(6,869)	(6,869)	— %
Transfers In	—	—	259	259	— %
Amounts available for appropriation from current year resources	<u>43,556,355</u>	<u>43,556,355</u>	<u>21,041,924</u>	<u>(22,514,431)</u>	<u>48.31 %</u>
Charges to appropriations (outflows):					
Personnel Services	18,846,037	18,846,037	8,570,237	10,275,800	45.48 %
Contractual Services	104,000	69,000	7,943	61,057	11.51 %
Professional Services	818,075	638,275	217,238	421,037	34.04 %
Outside Contracts	9,305,022	8,896,022	3,418,403	5,477,619	38.43 %
Fuel and Lubricants	289,920	234,920	79,719	155,201	33.93 %
Materials and Supplies	1,202,175	1,007,175	593,130	414,045	58.89 %
Communications	189,325	162,325	41,680	120,645	25.68 %
Utilities	2,189,300	2,189,300	817,380	1,371,920	37.34 %
Operating Leases	42,200	42,200	11,543	30,657	27.35 %
Travel and Entertainment	246,795	137,795	124,068	13,727	90.04 %
Benefits Provided	500	500	33	467	6.60 %
Maintenance and Repairs	887,900	659,700	261,275	398,425	39.61 %
Other Operating Expenses	2,777,650	2,042,650	1,021,467	1,021,183	50.01 %
Transfers Out	3,332,245	2,654,312	7,704,105	(5,049,793)	290.25 %
Budget only	<u>3,325,211</u>	<u>5,976,144</u>	<u>—</u>	<u>5,976,144</u>	<u>— %</u>
Total charges to appropriations	<u>43,556,355</u>	<u>43,556,355</u>	<u>22,868,221</u>	<u>20,688,134</u>	<u>52.50 %</u>
Increase in fund balance	—	—	(1,826,297)	1,826,297	
Net Position, Beginning	—	—	<u>247,348,105</u>	<u>(247,348,105)</u>	
Net Position, Ending	<u>—</u>	<u>—</u>	<u>245,521,808</u>	<u>(245,521,808)</u>	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Mass Transit
For the Period Ending February 29, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	120,000	120,000	73,792	(46,208)	61.49 %
Charges of Fares and Fees	9,970,000	9,970,000	4,111,305	(5,858,695)	41.24 %
General Revenues	45,000	45,000	234,199	189,199	520.44 %
Sales Tax	46,192,500	46,192,500	25,142,951	(21,049,549)	54.43 %
Federal Tax Credit - Build America Bonds	—	—	61,169	61,169	— %
Amounts available for appropriation from current year resources	56,327,500	56,327,500	29,623,416	(26,704,084)	52.59 %
Charges to appropriations (outflows):					
Personnel Services	22,753,261	22,753,261	11,321,294	11,431,967	49.76 %
Professional Services	247,000	247,000	80,504	166,496	32.59 %
Outside Contracts	11,516,500	11,526,500	4,113,102	7,413,398	35.68 %
Fuel and Lubricants	2,553,000	2,553,000	690,225	1,862,775	27.04 %
Materials and Supplies	442,300	432,300	123,228	309,072	28.51 %
Communications	211,750	211,750	63,822	147,928	30.14 %
Utilities	1,618,000	1,618,000	545,897	1,072,103	33.74 %
Operating Leases	366,300	366,300	217,898	148,402	59.49 %
Travel and Entertainment	37,000	37,000	20,721	16,279	56.00 %
Benefits Provided	105,000	105,000	7,921	97,079	7.54 %
Maintenance and Repairs	95,000	95,000	25,196	69,804	26.52 %
Other Operating Expenses	12,036,399	12,036,399	4,535,248	7,501,151	37.68 %
Interest expense	2,257,812	2,257,812	1,128,906	1,128,906	50.00 %
Capital outlay	474,160	474,160	—	474,160	— %
Current Portion - Bonds, Notes and Capital	1,614,018	1,614,018	—	1,614,018	— %
Total charges to appropriations	56,327,500	56,327,500	22,873,962	33,453,538	40.61 %
Increase in fund balance	—	—	6,749,454	(6,749,454)	
Net Position, Beginning	—	—	157,383,058	(157,383,058)	
Net Position, Ending	—	—	164,132,512	(164,132,512)	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Environmental Services
For the Period Ending February 29, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	62,635,000	62,635,000	26,664,419	(35,970,581)	42.57 %
Sales to Departments	68,000	68,000	20,025	(47,975)	29.45 %
General Revenues	278,000	278,000	145,162	(132,838)	52.22 %
Transfers In	5,953,260	5,953,260	2,987,880	(2,965,380)	50.19 %
Interest Revenue	200,000	200,000	—	(200,000)	— %
Capital Contributions	—	—	18,926	18,926	— %
Budget only	1,849,973	1,364,024	—	(1,364,024)	— %
Gain (Loss) on Sale of Capital Assets	—	—	756	756	— %
Unrealized Loss on Investments	—	—	(8,357)	(8,357)	— %
Amounts available for appropriation from current year resources	70,984,233	70,498,284	29,828,811	(40,669,473)	42.31 %
Charges to appropriations (outflows):					
Personnel Services	19,843,643	19,843,643	9,151,585	10,692,058	46.12 %
Professional Services	207,153	95,184	19,083	76,101	20.05 %
Outside Contracts	2,581,500	2,612,287	865,190	1,747,097	33.12 %
Fuel and Lubricants	2,945,500	2,955,000	1,396,061	1,558,939	47.24 %
Benefits Provided	—	—	83	(83)	— %
Materials and Supplies	7,580,650	7,361,940	3,195,572	4,166,368	43.41 %
Communications	256,500	317,500	108,338	209,162	34.12 %
Utilities	129,500	129,500	31,773	97,727	24.54 %
Operating Leases	65,000	65,000	14,063	50,937	21.64 %
Travel and Entertainment	104,000	19,203	19,203	—	100.00 %
Maintenance and Repairs	827,500	707,239	104,114	603,125	14.72 %
Other Operating Expenses	4,466,658	4,415,158	1,559,828	2,855,330	35.33 %
Interest Expense	726,751	726,751	363,375	363,376	50.00 %
Landfill and Transfer Station	3,340,000	900,000	—	900,000	— %
Current portion - Bonds, Notes and Capital	1,473,095	1,473,095	—	1,473,095	— %
Transfers Out	26,436,783	28,876,783	10,639,265	18,237,518	36.84 %
Total charges to appropriations	70,984,233	70,498,284	27,467,533	43,030,750	38.96 %
Increase in fund balance	—	—	2,361,278	(2,361,278)	
Net Position, Beginning	—	—	38,402,837	(38,402,837)	
Net Position, Ending	—	—	40,764,115	(40,764,115)	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
International Bridges
For the Period Ending February 29, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	—	—	61,181	61,181	— %
Charges of Tolls	18,216,796	18,216,796	9,702,224	(8,514,572)	53.26 %
General Revenues	562,719	562,719	352,698	(210,021)	62.68 %
Unrealized Loss on Investments	—	—	(1,322)	(1,322)	— %
Amounts available for appropriation from current year resources	18,779,515	18,779,515	10,114,781	(8,664,734)	53.86 %
Charges to appropriations (outflows):					
Personnel Services	3,657,002	3,657,002	1,554,505	2,102,497	42.51 %
Professional Services	240,725	152,052	14,107	137,945	9.28 %
Outside Contracts	1,559,330	1,124,011	635,527	488,484	56.54 %
Fuel and Lubricants	7,350	5,941	3,173	2,768	53.41 %
Materials and Supplies	161,883	128,854	62,836	66,018	48.77 %
Communications	20,600	20,600	2,542	18,058	12.34 %
Utilities	109,500	109,500	35,105	74,395	32.06 %
Operating Leases	346,754	346,754	144,266	202,488	41.60 %
Travel and Entertainment	31,758	9,820	9,820	—	100.00 %
Maintenance and Repairs	158,000	123,467	43,688	79,779	35.38 %
Other Operating Expenses	163,848	158,620	86,237	72,383	54.37 %
Interest Expense	109,000	109,000	54,500	54,500	50.00 %
Capital outlay	42,000	49,915	—	49,915	— %
Current portion - Bonds, Notes and Capital	715,000	715,000	—	715,000	— %
Transfers Out	11,456,765	11,445,265	6,546,112	4,899,153	57.19 %
Budget Only	—	612,215	—	612,215	— %
Total charges to appropriations	18,779,515	18,768,015	9,192,418	9,575,598	48.98 %
Increase in fund balance	—	11,500	922,363	(910,863)	
Net Position, Beginning	—	—	9,932,263	(9,932,263)	
Net Position, Ending	—	11,500	10,854,626	(10,843,126)	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Tax Office
For the Period Ending February 29, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
General Revenues	—	—	147,350	147,350	— %
Intergovernmental Revenues	1,709,267	1,709,267	1,564,244	(145,023)	91.52 %
Penalties and Interest-Delinquent Taxes	516,000	516,000	261,998	(254,002)	50.77 %
Unrealized Loss on Investments	—	—	(250)	(250)	— %
Amounts available for appropriation from current year resources	<u>2,225,267</u>	<u>2,225,267</u>	<u>1,973,342</u>	<u>(251,925)</u>	<u>88.68 %</u>
Charges to appropriations (outflows):					
Personnel Services	1,298,650	1,298,650	578,634	720,016	44.56 %
Professional Services	469	469	219	250	46.70 %
Outside Contracts	302,000	305,400	205,947	99,453	67.44 %
Fuel and Lubricants	100	100	63	37	63.00 %
Materials and Supplies	36,832	23,432	8,088	15,344	34.52 %
Communications	101,779	96,779	90,113	6,666	93.11 %
Operating Leases	141,300	146,300	81,730	64,570	55.86 %
Travel and Entertainment	14,000	4,000	3,218	782	80.45 %
Maintenance and Repairs	—	—	136	(136)	— %
Other Operating Expenses	330,136	330,136	154,546	175,590	46.81 %
Budget Only	—	20,000	—	20,000	— %
Total charges to appropriations	<u>2,225,267</u>	<u>2,225,267</u>	<u>1,122,694</u>	<u>1,102,572</u>	<u>50.45 %</u>
Increase in fund balance	—	—	850,648	(850,648)	
Net Position, Beginning	—	—	1,155,715	(1,155,715)	
Net Position, Ending	<u>—</u>	<u>—</u>	<u>2,006,363</u>	<u>(2,006,363)</u>	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Supply and Support
For the Period Ending February 29, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Sales to Departments	17,498,000	17,498,000	8,201,984	(9,296,016)	46.87 %
General Revenues	7,000	7,000	1,524	(5,476)	21.77 %
Unrealized Loss on Investments	—	—	(293)	(293)	— %
Amounts available for appropriation from current year resources	<u>17,505,000</u>	<u>17,505,000</u>	<u>8,203,215</u>	<u>(9,301,785)</u>	<u>46.86 %</u>
Charges to appropriations (outflows):					
Personnel Services	5,214,859	5,214,859	2,361,358	2,853,501	45.28 %
Outside Contracts	170,000	170,000	41,727	128,273	24.55 %
Fuel and Lubricants	5,714,500	5,714,500	2,043,904	3,670,596	35.77 %
Materials and Supplies	4,530,000	4,530,000	1,548,896	2,981,104	34.19 %
Communications	4,000	4,000	97	3,903	2.43 %
Utilities	31,000	31,000	11,375	19,625	36.69 %
Operating Leases	10,000	10,000	3,377	6,623	33.77 %
Travel and Entertainment	1,000	1,000	—	1,000	— %
Benefits Provided	2,500	2,500	684	1,816	27.36 %
Maintenance and Repairs	1,650,000	1,650,000	837,783	812,217	50.77 %
Other Operating Expenses	26,000	26,000	3,369	22,631	12.96 %
Capital Outlay	126,000	26,000	—	26,000	— %
Transfers Out	—	100,000	—	100,000	— %
Budget Only	25,141	25,141	—	25,141	— %
Total charges to appropriations	<u>17,505,000</u>	<u>17,505,000</u>	<u>6,852,570</u>	<u>10,652,430</u>	<u>39.15 %</u>
Increase in fund balance	—	—	1,350,645	(1,350,645)	
Net Position, Beginning	—	—	<u>(4,136,089)</u>	<u>4,136,089</u>	
Net Position, Ending	<u>—</u>	<u>—</u>	<u>(2,785,444)</u>	<u>2,785,444</u>	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Self Insurance
For the Period Ending February 29, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Premium Contributions	65,985,047	65,985,047	31,407,367	(34,577,680)	47.60 %
General Revenues	—	—	494,010	494,010	— %
Unrealized Loss on Investments	—	—	(5,038)	(5,038)	— %
Transfers In	650,000	650,000	264,510	(385,490)	40.69 %
Amounts available for appropriation from current year resources	66,635,047	66,635,047	32,160,849	(34,474,198)	48.26 %
Charges to appropriations (outflows):					
Personnel Services	2,876,390	2,876,390	1,275,457	1,600,933	44.34 %
Professional Services	1,354,189	1,354,189	477,557	876,632	35.27 %
Outside Contracts	3,005,982	3,005,982	882,573	2,123,409	29.36 %
Materials and Supplies	44,850	44,850	24,872	19,978	55.46 %
Communications	1,050	1,050	—	1,050	— %
Operating Leases	4,400	4,400	952	3,448	21.64 %
Travel and Entertainment	7,000	7,000	1,218	5,782	17.40 %
Benefits Provided	58,982,153	58,982,153	30,315,424	28,666,729	51.40 %
Other Operating Expenses	12,300	12,300	969	11,331	7.88 %
Budget Only	346,734	346,734	—	346,734	— %
Total charges to appropriations	66,635,047	66,635,047	32,979,022	33,656,026	49.49 %
Increase in fund balance	—	—	(818,173)	818,173	
Net Position, Beginning	—	—	11,756,887	(11,756,887)	
Net Position, Ending	—	—	10,938,714	(10,938,714)	