



Office of the Comptroller

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City Manager

Tommy Gonzalez

TO: Tommy Gonzalez, City Manager

THROUGH: Mark Sutter, Chief Financial Officer

FROM: Denise Grizzle CPFO, Comptroller

DATE: May 28, 2015

RE: Unaudited Financial Statements for the Eight Months Ended April 30, 2015

Attached are unaudited financial statements for the eight months ended April 30, 2015.

Tax revenues (Property, Sales and Franchise) totaling \$226,007,112 are 84.71% of General Fund revenues. Fee based revenues totaling \$37,412,599 are 14.02% of revenues while investment interest, rents and other totaling \$3,356,476 are 1.26 % of revenues. General Fund revenues total \$276,425,929 or 76.75% of budget, which is an increase of \$15,639,178 from the previous fiscal year to date.

General Fund expenditures were \$230,560,395 or 64.02% of budget which is an increase of \$2,510,899 from the previous fiscal year to date. Including transfers from other funds of \$12,742,975, fund balance increased \$45,865,534 to \$79,254,931. This fund balance increase is \$13,128,279 greater than last year at this time. Further detail is reflected on page 2 (Statement of Revenues, Expenditures, and Changes in Fund Balances) and page 9 (Schedule of Expenditures-Budget to Actual).

Propriety fund activity for the following funds can be found on pages 3 - 4:

- El Paso International Airport
- Environmental Services
- Mass Transit (Sun Metro)
- International Bridges
- Internal Service Funds (Supply and Support, Self Insurance)

If you have any questions, please do not hesitate to contact me.

Denise M. Grizzle CPFO, Comptroller
City 1 | 300 N. Campbell | El Paso, Texas 79901 | (915) 212-1170

Dedicated to Outstanding Customer Service for a Better Community

CITY OF EL PASO, TEXAS

BALANCE SHEET GOVERNMENTAL FUNDS April 30, 2015

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Downtown Development Corporation	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$ 66,402,264	3,269,814	56,345,001	(15,289,231)	(353,795)	26,470,853	136,844,906
Receivables - Net of Allowances							
Taxes	20,296,475	-	3,467,010	-	-	-	23,763,485
Interest	19,664	264,881	15,095	46,787	-	643	347,070
Trade	2,285,135	-	-	6,198,447	-	326,243	8,809,825
Notes	-	31,826,577	-	-	-	84,740	31,911,317
Due from Other Government Agencies	-	1,952,765	-	10,051,738	-	7,576,404	19,580,907
Other	9,681,832	-	-	-	-	5,385,074	15,066,906
Due from Other Funds	-	-	-	5,668,909	-	-	5,668,909
Inventory	3,702,322	-	-	-	-	40,574	3,742,896
Total Assets	102,387,692	37,314,037	59,827,106	6,676,650	(353,795)	39,884,531	245,736,221
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 102,387,692	37,314,037	59,827,106	6,676,650	(353,795)	39,884,531	245,736,221
LIABILITIES							
Accounts Payable	\$ 2,923,552	153,505	-	165,101	-	6,049,598	9,291,756
Accrued Payroll	8,068,459	122,520	-	93,459	-	1,041,142	9,325,580
Due to Other Funds	2,236	-	-	23,507,804	-	-	23,510,040
Taxes Payable	791,616	-	10,773	-	-	77,384	879,773
Unearned Revenue	1,782,378	125,469	-	17,691	-	8,355,868	10,281,406
Due to Other Government Agencies	2,829,469	489	-	-	-	1,139	2,831,097
Encumbrances Outstanding	-	-	-	-	-	81,082	81,082
Total Liabilities	16,397,710	401,983	10,773	23,784,055	-	15,606,213	56,200,734
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenues low income housing loans and community developmentAd Valorem Taxes		36,912,054					36,912,054
Unavailable Revenues Property Taxes	6,735,051	-	3,174,180	-	-	-	9,909,231
Total Deferred Inflows of Resources	6,735,051	36,912,054	3,174,180	-	-	-	46,821,285
FUND BALANCES:							
Nonspendable	3,702,322	-	-	-	-	-	3,702,322
Restricted	17,417,752	-	56,642,153	(17,107,405)	(353,795)	16,250,375	72,849,080
Committed	-	-	-	-	-	8,915,773	8,915,773
Unassigned	58,134,857	-	-	-	-	(887,829)	57,247,028
Total Fund Balances	79,254,931	-	56,642,153	(17,107,405)	(353,795)	24,278,318	142,714,202
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 102,387,692	37,314,037	59,827,106	6,676,650	(353,795)	39,884,531	245,736,221

CITY OF EL PASO, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Eight Months Ended April 30, 2015

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Downtown Development Corporation	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Property Taxes	\$ 144,879,061	-	74,936,865	-	-	1,401,307	221,217,233
Penalties and Interest-Delinquent taxes	779,369	-	392,122	-	-	-	1,171,491
Sales Taxes	54,361,332	-	-	2,230,639	1,330,977	4,014,735	61,937,683
Franchise Fees	25,987,350	-	-	-	-	2,620,022	28,607,372
Charges for Services	21,105,030	1,868,530	891,976	1,681,203	8,467	20,237,670	45,792,876
Fines and Forfeitures	7,908,476	-	-	-	-	1,164,711	9,073,187
Licenses and Permits	8,399,093	-	-	-	-	25,726	8,424,819
Ticket Sales	-	-	-	-	9,219	-	9,219
Intergovernmental Revenues	1,849,440	7,622,924	-	9,523,811	-	8,730,721	27,726,896
County Participation	367,726	-	-	-	-	-	367,726
Interest	12,233	-	2,082	13,181	117	822	28,435
Rents and Other	1,127,077	132,840	-	-	333,333	1,030,594	2,623,844
TOTAL REVENUES	266,776,187	9,624,294	76,223,045	13,448,834	1,682,113	39,226,308	406,980,781
EXPENDITURES							
Current:							
General Government	20,371,572	102,482	-	61,098	-	680,658	21,215,810
Public Safety	140,407,146	-	-	-	-	8,137,846	148,544,992
Public Works	11,641,938	-	-	434,515	-	3,128,315	15,204,768
Facilities Maintenance	10,656,024	-	-	-	-	1,921	10,657,945
Public Health	3,553,352	-	-	-	-	8,094,483	11,647,835
Parks Department	10,884,877	53,561	-	-	-	747,995	11,686,433
Library	5,318,390	-	-	-	-	27,412	5,345,802
Non Departmental	9,878,659	-	-	-	-	1,979,381	11,858,040
Culture and Recreation	4,026,284	-	-	1,104,445	-	5,452,201	10,582,930
Economic Development	5,637,169	-	-	1,278,610	-	3,900,952	10,816,731
Environmental Code Compliance	-	-	-	-	-	220,000	220,000
Community and Human Development	194,009	7,148,637	-	-	-	194,935	7,537,581
Debt Service:							
Principal	2,707,221	-	-	-	-	-	2,707,221
Interest Expense	369,114	-	21,968,514	-	2,155,784	-	24,493,412
Fiscal Fees	-	-	179	-	9,495	-	9,674
Capital Outlay	-	2,319,614	-	47,218,051	-	1,781,100	51,318,765
TOTAL EXPENDITURES	225,645,755	9,624,294	21,968,693	50,096,719	2,165,279	34,347,199	343,847,939
Excess(Deficiency) of revenues over expenditures	41,130,432	-	54,254,352	(36,647,885)	(483,166)	4,879,109	63,132,842
OTHER FINANCING SOURCES(USES):							
Transfers In	9,649,742	-	215,190	1,733,396	126,575	2,715,771	14,440,674
Transfers Out	(4,914,640)	-	-	(215,190)	(1,387,430)	(3,927,912)	(10,445,172)
Proceeds from Sale of Capital Assets	-	-	-	24,979	-	-	24,979
Loan Proceeds	-	-	-	5,981,823	-	-	5,981,823
Capital Contributions	-	-	-	3,554,333	-	-	3,554,333
Other Sources (Uses)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES(USES)	4,735,102	-	215,190	11,079,341	(1,260,855)	(1,212,141)	13,556,637
Net change in fund balances	45,865,534	-	54,469,542	(25,568,544)	(1,744,021)	3,666,968	76,689,479
Fund balances - beginning of year	33,389,397	-	2,172,611	8,461,139	1,390,226	20,611,350	66,024,723
Fund balances - end of period	\$ 79,254,931	-	56,642,153	(17,107,405)	(353,795)	24,278,318	142,714,202

CITY OF EL PASO, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
April 30, 2015

	Business-type Activities - Enterprise Funds						
	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Totals	Governmental Activities - Internal Service Funds	
ASSETS							
Current assets:							
Cash and Cash Equivalents	\$ 64,525,993	25,614,360	(23,880,191)	2,253,863	68,514,025	26,313,399	
Receivables - Net of Allowances:							
Taxes	-	-	6,166,151	-	6,166,151	-	
Interest	27,448	11,251	19,027	1,173	58,899	14,616	
Trade	1,074,676	3,264,806	220,074	-	4,559,556	9,495	
Due from Other Government Agencies	-	514,789	20,052,068	-	20,566,857	-	
Prepaid Items	386,226	-	195,549	-	581,775	432,417	
Due From Other Funds	-	-	23,507,804	-	23,507,804	-	
Inventory	1,229,072	-	2,616,168	-	3,845,240	907,529	
Total current assets	67,243,415	29,405,206	28,896,650	2,255,036	127,800,307	27,677,456	
Noncurrent assets:							
Restricted Cash and Cash Equivalents	-	20,815,843	-	2,026,263	22,842,106	-	
Capital Assets:							
Land	1,381,099	6,671,093	11,610,424	2,469,531	22,132,147	-	
Buildings, Improvements & Equipment, Net	188,156,100	24,648,050	92,894,875	16,475,218	322,174,243	85,596	
Construction in Progress	36,632,004	6,365,206	37,962,811	702,453	81,662,474	126,000	
Total noncurrent assets	226,169,203	58,500,192	142,468,110	21,673,465	448,810,970	211,596	
TOTAL ASSETS	293,412,618	87,905,398	171,364,760	23,928,501	576,611,277	27,889,052	
LIABILITIES							
Current liabilities:							
Accounts Payable	\$ 226,104	871,735	2,226,318	29,171	3,353,328	(1,275,802)	
Accrued Payroll	483,376	619,006	1,033,788	72,223	2,208,393	175,525	
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	-	
Hydrocarbon Clean Up - Current	-	-	-	-	-	-	
Taxes Payable	54,331	-	9	-	54,340	-	
Interest Payable on Bonds and Notes	153,551	43,996	86,171	15,520	299,238	-	
Unearned Revenue	1,104,325	5,142	4,042	5,000	1,118,509	-	
Construction Contracts and Retainage Payable	1,795,483	-	-	-	1,795,483	-	
Compensated Absences - Current	1,786,767	989,243	1,478,938	146,051	4,400,999	392,358	
Landfill Closure Costs - Current	-	992,875	-	-	992,875	-	
Claims and Judgments - Current	-	-	-	-	-	15,220,661	
Total current liabilities	8,094,114	6,886,690	7,628,721	2,770,222	25,379,747	14,512,742	
Noncurrent liabilities:							
Certificates of Obligation Bonds	-	22,641,329	49,143,159	7,287,584	79,072,072	-	
Revenue Bonds	57,491,469	18,043	-	-	57,509,512	-	
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	1,966,809	268,635	485,114	33,283	2,753,841	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	64,032,333	48,503,249	58,951,243	8,198,425	179,685,250	1,610,155	
TOTAL LIABILITIES	72,126,447	55,389,939	66,579,964	10,968,647	205,064,997	16,122,897	
NET POSITION							
Net investment in capital assets	\$ 167,535,309	13,813,390	115,779,098	11,652,895	308,780,692	75,882	
Restricted for:							
Airport Operations	11,297,224	-	-	-	11,297,224	-	
Passenger Facilities	6,828,349	-	-	-	6,828,349	-	
Customer Facility Charge	10,516,431	-	-	-	10,516,431	-	
Unrestricted	26,409,704	18,702,069	(10,994,302)	1,306,959	35,424,430	11,690,273	
TOTAL NET POSITION	\$ 221,286,171	32,515,459	104,784,796	12,959,854	371,546,280	11,766,155	
TOTAL LIABILITIES AND NET POSITION	\$ 293,412,618	87,905,398	171,364,760	23,928,501	576,611,277	27,889,052	

CITY OF EL PASO, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Eight Months Ended April 30, 2015

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	
OPERATING REVENUES:										
Charges of Rentals and Fees	36,897,927	23,028,948	46,321,518	30,873,609	40,000	85,453	79,285	77,398	54,065,408	-
Charges of Tolls	-	-	-	-	-	-	-	-	14,012,900	-
Charges of Fares and Fees	411,065	205,895	173,000	127,590	11,595,800	6,512,751	-	-	6,846,236	-
Sales to Departments	-	-	-	35,902	-	-	-	-	35,902	11,469,712
Premium Contributions	-	-	-	-	-	-	-	-	-	36,802,698
General Revenues	349,299	192,017	1,053,373	766,861	3,600,000	2,655,010	351,250	236,919	3,850,807	654,582
Total Operating Revenues	37,658,291	23,426,860	47,547,891	31,803,962	15,235,800	9,253,214	21,100,756	14,327,217	78,811,253	48,926,992
OPERATING EXPENSES:										
Personnel Services	16,720,676	11,138,156	20,724,308	13,348,287	30,101,331	22,941,726	2,324,230	1,618,068	49,046,237	3,855,897
Contractual Services	64,500	8,975	32,655	12,263	10,000	-	2,824,528	991,058	1,012,296	-
Professional Services	676,581	321,925	102,648	11,537	330,632	229,568	26,880	2,025	565,055	841,371
Outside Contracts	6,780,668	3,228,521	3,401,224	1,337,182	12,391,869	8,070,125	1,302,523	614,959	13,250,787	2,293,452
Fuel and Lubricants	347,120	2,673	3,835,396	1,823,266	5,450,355	2,551,336	12,350	4,449	4,381,724	3,801,537
Materials and Supplies	1,497,907	670,144	7,425,632	4,837,708	4,613,145	2,833,521	209,713	22,306	8,363,679	2,771,195
Communications	373,525	254,942	316,133	9,111	173,318	46,448	27,394	2,907	313,408	1,487
Utilities	1,920,499	829,000	218,150	105,384	989,500	775,977	89,881	47,928	1,758,289	16,870
Operating Leases	54,100	17,127	71,375	25,902	944,000	502,117	346,454	258,806	803,952	37,044
Travel and Entertainment	155,925	122,019	74,375	30,752	46,000	39,877	20,635	13,522	206,170	1,754
Benefits Provided	500	195	-	-	40,000	24,312	-	-	24,507	33,033,364
Maintenance and Repairs	965,850	260,229	329,799	139,551	431,258	239,917	283,102	74,738	714,435	1,099,291
Landfill and Transfer Station Utilization	-	-	3,001,005	1,100,502	-	-	86,050	41,712	1,100,502	22,201
Other Operating Expenses	999,399	339,862	3,480,478	2,229,781	3,044,393	1,900,524	-	-	4,511,879	6,505
Depreciation	-	10,616,261	-	6,027,773	-	6,909,161	-	671,069	24,224,264	-
Total Operating Expenses	30,557,250	27,810,029	43,013,178	31,038,999	58,565,801	47,064,609	7,553,741	4,363,547	110,277,184	47,781,968
Operating Income (Loss)	7,101,041	(4,383,169)	4,534,713	764,963	(43,330,001)	(37,811,395)	13,547,015	9,963,670	(31,465,931)	1,145,024
NONOPERATING REVENUES (EXPENSES):										
Interest Revenue	90,000	53,163	60,000	15,925	-	-	-	2,385	71,473	19,821
Interest Expense	-	(1,300,846)	(1,080,569)	(513,191)	(1,720,900)	(1,101,984)	(427,723)	(177,025)	(3,093,046)	-
Federal Tax Credit - Build America Bonds	-	-	-	-	-	115,224	-	-	115,224	-
Gain(Loss) on Sale of Equipment and Land	-	3,256	-	-	-	-	-	-	3,256	-
Passenger Facility Charge	5,510,551	2,960,495	-	-	-	-	-	-	2,960,495	-
Customer Facility Charge	3,299,000	2,146,652	-	-	-	-	-	-	2,146,652	-
Sales Tax	-	-	-	-	40,182,268	26,231,795	-	-	26,231,795	-
FTA Subsidy	-	-	-	-	11,500,000	8,100,724	-	-	8,100,724	-
Total NonOperating Revenues (Expenses)	8,899,551	3,862,720	(1,020,569)	(497,266)	49,961,368	33,345,759	(427,723)	(174,640)	36,536,573	19,821
Income (Loss) Before Capital Contributions and Transfers										
Capital Contributions	16,000,592	(520,449)	3,514,144	267,697	6,631,367	(4,465,636)	13,119,292	9,789,030	5,070,642	1,164,845
Transfers Out	(7,497,435)	430,041	65,000	592,036	-	4,291,634	-	-	5,313,711	-
Change in net assets	8,503,157	(866,033)	(6,340,752)	4,045,273	(3,340,800)	(2,227,200)	(11,062,240)	(8,053,276)	(7,101,236)	-
Total Net Position-beginning	-	(956,441)	(2,761,608)	4,903,006	3,290,567	(2,401,202)	2,057,052	1,735,754	3,283,117	1,164,845
Total Net Position-ending	8,503,157	222,242,612	-	27,610,453	3,290,567	107,185,998	2,057,052	11,224,100	368,263,163	10,601,310
	-	221,286,171	(2,761,608)	32,515,459	3,290,567	104,784,796	-	12,959,854	371,546,280	11,766,155
	-	-	-	4	-	-	-	-	-	-

CITY OF EL PASO, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Eight Months Ended April 30, 2015

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Customers	\$ 25,030,528	31,257,024	(9,537,084)	14,235,855	60,986,323	65,680,619
Payments to Suppliers	(8,907,131)	(11,303,164)	(21,189,287)	(2,124,864)	(43,524,446)	(47,606,480)
Payments to Employees	(10,804,704)	(13,067,155)	(22,478,383)	(1,590,056)	(47,940,298)	(3,771,042)
Proceeds to Other Funds	-	-	-	-	-	(201,352)
Net cash provided (used) by operating activities	5,318,693	6,886,705	(53,204,754)	10,520,935	(30,478,421)	14,101,745
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers to Other Funds	(866,033)	-	(2,227,200)	(8,053,276)	(11,146,509)	-
Transfers from Other Funds	-	4,045,273	-	-	4,045,273	-
Sales Tax	-	-	8,100,724	-	8,100,724	-
FTA Subsidy	-	-	26,231,795	-	26,231,795	-
Net cash provided (used) by noncapital financing activities	(866,033)	4,045,273	32,105,319	(8,053,276)	27,231,283	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from Capital Debt	-	-	-	-	-	-
Passenger Facility Charge	2,960,495	-	-	-	2,960,495	-
Customer Facility Charges	2,146,652	-	-	-	2,146,652	-
Capital Contributions from Federal Government	430,041	-	4,291,634	-	4,721,675	-
Purchases of Capital Assets	(23,557,438)	(4,993,004)	(6,099,586)	(49,555)	(34,699,583)	(126,000)
Payment of Landfill Closure and Transfer Station costs	-	-	-	-	-	-
Proceeds from Capital Debt	-	-	-	-	-	-
Principal Paid on Capital Debt	-	-	-	-	-	-
Interest Paid on Capital Debt	(1,300,846)	(513,191)	(986,760)	(177,025)	(2,977,822)	-
Proceeds from Sale of Capital Assets	3,256	110,586	8,306	-	122,148	-
Net cash provided (used) by capital and related financing activities	(19,480,132)	(5,395,609)	(2,786,406)	(226,580)	(27,888,727)	(126,000)
CASH FLOWS FROM INVESTING ACTIVITIES						
Proceeds from sales and maturities of investments	-	-	1,796	-	1,796	-
Purchases of Investments	36,797,436	9,388,211	-	897,857	47,083,504	12,317,833
Interest	53,163	15,925	-	2,385	71,473	19,821
Net cash provided (used) by investing activities	36,850,599	9,404,136	1,796	900,242	47,156,773	12,337,654
Net increase (decrease) in cash and cash equivalents	21,823,127	14,940,505	(23,884,045)	3,141,321	16,020,908	26,313,399
Cash and Cash Equivalents - beginning of the year	42,702,866	31,489,698	3,854	1,138,805	75,335,223	-
Cash and Cash Equivalents - end of the year	\$ 64,525,993	46,430,203	(23,880,191)	4,280,126	91,356,131	26,313,399

CITY OF EL PASO, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Eight Months Ended April 30, 2015

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Totals	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH						
PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating Income (Loss)	\$ (4,383,169)	764,963	(37,811,395)	9,963,670	(31,465,931)	1,145,024
Adjustments to Reconcile Operating Income to Net Cash						
Provided (Used) by Operating Activities:						
Landfill and Transfer Station Utilization	-	-	-	-	-	-
Depreciation Expense	10,616,261	6,027,773	6,909,161	671,069	24,224,264	6,505
Compensated Absences	-	-	-	-	-	-
Other Post Employment Benefits	-	-	-	-	-	-
Net Pension Obligation	162,295	-	-	-	162,295	-
Change in Assets and Liabilities:						
Receivables, Net	2,331,898	(322,905)	(2,331,752)	1,799	(320,960)	(2,965)
Inventories	-	-	-	-	-	(1,019)
Other Assets	-	(224,033)	(134,123)	-	(358,156)	16,856,592
Accounts and other payables	(3,579,749)	359,775	(20,299,988)	(143,615)	(23,663,577)	(3,987,247)
Accrued Expenses	171,157	281,132	463,343	28,012	943,644	84,855
Net cash provided by operating activities	<u>\$ 5,318,693</u>	<u>6,886,705</u>	<u>(53,204,754)</u>	<u>10,520,935</u>	<u>(30,478,421)</u>	<u>14,101,745</u>

CITY OF EL PASO, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
April 30, 2015

	Pension Trust Funds	Private-Purpose Trusts	Agency Funds
ASSETS			
Cash and Cash Equivalents	\$ 29,241,142	2,511,480	701,917,866
Investments:			
Commingled Funds	-	2,862,204	-
Receivables - Net of Allowances			
Trade			1,707
Commission Credits Receivable	136,486	-	-
Due from Brokers For Securities Sold	2,309,255	-	-
Employer Contributions	916,110	(37,731)	-
Employee Contributions	734,878	-	-
Interest	-	1,303	-
Taxes			77,552,506
Prepaid Items	51,514	-	-
Due from Other Funds	-	-	3,551,284
Capital Assets:			-
Buildings, Improvements & Equipment, Net	1,235,098	-	-
Total Assets	<u>\$ 2,070,219,878</u>	<u>5,337,256</u>	<u>783,023,363</u>
LIABILITIES			
Accounts Payable	\$ 86,358,697	37,944	513,895
Accrued Payroll	-	5,963	-
Amount Available to Pay Bonds - PID #1	-	-	-
Due to Other Funds	-	3,262,096	-
Prepaid Property Taxes	-	-	2,894,549
Deferred Revenue - Commission Credits	136,486	-	-
Due to Other Government Agencies	-	-	697,912,354
Property Taxes Subject to Refund-Other Taxing Entities	-	-	4,482,750
Uncollected Property Taxes-Other Taxing Entities	-	-	77,219,815
Total liabilities	<u>86,495,183</u>	<u>3,306,003</u>	<u>783,023,363</u>
NET POSITION:			
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 1,983,724,695</u>	<u>2,031,253</u>	

CITY OF EL PASO, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Eight Months Ended April 30, 2015

	Pension Trust Funds	Private-Purpose Trusts
ADDITIONS:		
Contributions:		
Employer	\$ 36,200,379	-
Employee	26,755,878	-
Total contributions	<u>62,956,257</u>	<u>-</u>
Rental vehicle sales tax	-	2,281,088
Miscellaneous	-	136,150
Investment income:		
Net appreciation in fair value of investments	183,799,533	-
Interest	11,670,688	-
Dividends	13,044,784	-
Securities lending income	387,883	-
Securities lending fees	-	-
Decrease in commission credits receivable	-	-
Investment advisor fees	(5,729,386)	-
Net investment income	<u>203,173,502</u>	<u>-</u>
Total additions	<u>266,129,759</u>	<u>2,417,238</u>
DEDUCTIONS:		
Benefits paid to participants	88,023,459	-
Refunds	5,279,867	-
Administrative expenses	1,943,828	-
Depreciation and amortization expense	122,199	-
Expended for other purposes	-	3,184,359
Total deductions	<u>95,369,353</u>	<u>3,184,359</u>
Change in net assets	170,760,406	(767,121)
Net position - beginning of the year	1,812,964,289	2,798,374
Net position - end of the year	<u>\$ 1,983,724,695</u>	<u>2,031,253</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 Eight Months Ended April 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Property taxes	\$ 147,853,481	147,853,481	144,879,061	(2,974,420)	97.99%
Penalties and Interest-Delinquent taxes	254,598	254,598	779,369	524,771	306.12%
Sales taxes	82,705,883	82,705,883	54,361,332	(28,344,551)	65.73%
Franchise fees	47,854,734	50,055,739	25,987,350	(24,068,389)	51.92%
Licenses and permits	13,401,926	13,401,926	8,399,093	(5,002,833)	62.67%
Fines and forfeitures	11,049,122	11,049,122	7,908,476	(3,140,646)	71.58%
Charges for services	30,981,388	31,127,120	18,011,797	(13,115,323)	57.87%
Intergovernmental revenues	1,914,708	2,414,708	1,849,440	(565,268)	76.59%
County Participation	556,126	556,126	367,726	(188,400)	66.12%
Rents and other	1,670,694	1,670,694	1,127,077	(543,617)	67.46%
Interest	100,000	100,000	12,233	(87,767)	12.23%
Transfers In	21,173,986	18,972,981	12,742,975	(6,230,006)	67.16%
SIF Revenues	-	-	-	-	-
Amounts available for appropriation from current year resources	359,516,646	360,162,378	276,425,929	(83,736,449)	76.75%
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,257,190	1,257,190	840,311	416,879	66.84%
City Manager	975,090	975,090	926,968	48,122	95.06%
Office of Management and Budget	1,161,595	1,161,595	436,626	724,969	37.59%
Internal Audit	460,828	460,828	310,705	150,123	67.42%
Public Information	241,749	241,749	219,142	22,607	90.65%
Municipal Clerk	2,305,964	2,305,964	1,357,327	948,637	58.86%
Financial Services	2,059,069	2,059,069	1,275,672	783,397	61.95%
Information Technology	7,313,546	7,313,546	5,566,265	1,747,281	76.11%
City Records	241,121	241,121	149,025	92,096	61.81%
City Attorney	3,556,898	3,556,898	2,214,735	1,342,163	62.27%
Human Resources	971,339	971,339	739,704	231,635	76.15%
Tax Office	-	-	(36,508)	36,508	-
Public Safety and Community Services:					
Police Department	118,671,303	118,671,303	78,581,410	40,089,893	66.22%
Fire Department	92,769,526	92,769,526	61,932,971	30,836,555	66.76%
Municipal Court	3,173,938	3,173,938	1,966,818	1,207,120	61.97%
Public Health	6,094,409	6,594,409	3,549,956	3,044,453	53.83%
Library	8,904,570	8,904,570	5,318,215	3,586,355	59.72%
Parks Department	12,314,173	20,150,255	10,881,740	9,268,515	54.00%
Transportation and Public Works:					
Facilities Maintenance	29,174,660	21,338,578	13,993,822	7,344,756	65.58%
Engineering	5,177,145	5,177,145	2,928,106	2,249,039	56.56%
Street Department	12,896,288	13,042,020	8,705,800	4,336,220	66.75%
Development and Tourism:					
City Development:					
Business Center	5,648,793	5,648,793	3,591,498	2,057,295	63.58%
Building Permits Inspection-Commercial	1,210,547	1,210,547	663,842	546,705	54.84%
Economic Development Administration	1,672,509	1,672,509	862,472	810,037	51.57%
Land Development	-	-	-	-	-
Community and human development	472,546	472,546	194,009	278,537	41.06%
Culture and recreation:					
Art Museum	1,371,955	1,371,955	852,397	519,558	62.13%
History Museum	612,214	612,214	399,853	212,361	65.31%
Archeology Museum	185,117	185,117	105,004	80,113	56.72%
Cultural Affairs	197,723	197,723	132,451	65,272	66.99%
Zoo	4,032,986	4,032,986	2,536,579	1,496,407	62.90%
Nondepartmental:					
Operating contingency	-	-	33	(33)	-
Debt service	8,506	8,506	5,150	3,356	60.55%
Non Departmental	34,382,349	34,382,349	19,357,882	15,024,467	56.30%
Transfers to other funds	1,000	1,000	415	585	41.50%
Total charges to appropriations	359,516,646	360,162,378	230,560,395	129,601,983	64.02%
Increase (Decrease) in fund balance:	-	-	45,865,534	45,865,534	-
Fund balance, September 1	33,389,397	33,389,397	33,389,397	-	-
Fund balance, August 31	\$ 33,389,397	33,389,397	79,254,931	45,865,534	-

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 BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
April 30, 2015

		Special Revenue Funds					
		Federal Grants					
		Other Federal Grants	American Recovery and Reinvestment Act Grants	State Grants	Other Grants	Public Health	Nongrants
							Total
ASSETS							
Cash and Cash Equivalents							
Receivables - Net of Allowances							
Interest		22	-	-	-	-	643
Trade		-	-	6,277	-	27,364	326,243
Notes		84,740	-	-	-	-	84,740
Due From Other Government Agencies		5,467,291	60,526	911,767	5,427,122	1,094,772	12,961,478
Other		-	-	-	-	-	5,385,074
Inventory		-	-	-	-	-	40,574
Total Assets		1,488,445	1,557	112,630	5,509,051	6,231,005	45,269,605
LIABILITIES							
Accounts Payable		\$ 1,838	1,557	(2,036)	5,410,427	127,964	11,434,672
Accrued Payroll		155,351	-	113,527	-	488,692	1,041,142
Taxes Payable		-	-	-	-	-	77,384
Unearned Revenue		1,331,256	-	-	18,149	5,614,349	8,355,868
Due To Other Government Agencies		-	-	1,139	-	-	1,139
Compensated Absences		-	-	-	-	-	81,082
Total Liabilities		1,488,445	1,557	112,630	5,428,576	6,231,005	20,991,287
DEFERRED INFLOWS OF RESOURCES							
FUND BALANCES:							
Nonspendable		-	-	-	-	-	-
Restricted		-	-	-	168,844	-	16,081,531
Committed		-	-	-	-	-	8,915,773
Unassigned		-	-	-	(88,368)	-	(887,829)
TOTAL FUND BALANCES		-	-	-	80,475	-	24,278,318
TOTAL LIABILITIES, AND FUND BALANCES		\$ 1,488,445	1,557	112,630	5,509,051	6,231,005	45,269,605

CITY OF EL PASO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Eight Months Ended April 30, 2015

	Special Revenue Funds						
	Federal Grants						
	Other Federal Grants	American Recovery and Reinvestment Act Grants	State Grants	Other Grants	Public Health	Nongrants	Total
Revenues							
Property Taxes	\$ -	-	-	-	-	1,401,307	1,401,307
Sales Taxes	-	-	-	-	-	4,014,735	4,014,735
Franchise Fees	-	-	-	-	-	2,620,022	2,620,022
Charges for Services	42,611	-	36,308	550	4,207,213	15,950,988	20,237,670
Fines and Forfeitures	-	-	-	-	-	1,164,711	1,164,711
Licenses and Permits	16,120	-	-	-	-	9,606	25,726
Intergovernmental Revenues	2,965,751	50,026	1,734,057	-	3,973,991	6,896	8,730,721
Interest	45	-	-	-	567	210	822
Rents and Other	4,138	-	-	164,557	-	861,899	1,030,594
Total revenues	3,028,665	50,026	1,770,365	165,107	8,181,771	26,030,374	39,226,308
Expenditures							
Current:							
General Government	-	-	28,875	-	-	651,783	680,658
Public Safety	3,016,811	50,000	1,490,489	-	87,288	3,493,258	8,137,846
Public Works	-	-	-	-	-	3,128,315	3,128,315
Facilities Maintenance	-	-	-	-	-	1,921	1,921
Public Health	-	-	-	-	8,094,483	-	8,094,483
Parks Department	-	-	-	-	-	747,995	747,995
Library	3,854	-	4,965	-	-	18,593	27,412
Non Departmental	-	-	-	-	-	1,979,381	1,979,381
Culture and Recreation	8,000	-	102,917	139,022	-	5,202,262	5,452,201
Economic Development	-	-	-	-	-	3,900,952	3,900,952
Environmental Code Compliance	-	-	-	-	-	220,000	220,000
Community and Human Development	-	-	143,119	-	-	51,816	194,935
Capital Outlay	-	26	-	-	-	1,781,074	1,781,100
Total expenditures	3,028,665	50,026	1,770,365	139,022	8,181,771	21,177,350	34,347,199
Excess (Deficiency) of revenues over (under) expenditures	-	-	-	26,085	-	4,853,024	4,879,109
OTHER FINANCING SOURCES(USES):							
Transfers In	-	-	-	-	-	2,715,771	2,715,771
Transfers Out	-	-	-	-	-	(3,927,912)	(3,927,912)
Total other financing sources (uses):						(1,212,141)	(1,212,141)
Net change in fund balances	-	-	-	26,085	-	3,640,883	3,666,968
Fund balances - beginning of year	-	-	-	54,390	-	20,556,960	20,611,350
Fund balances - end of year	\$ -	-	-	80,475	-	24,197,843	24,278,318

CITY OF EL PASO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND

For the Eight Months Ended April 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	76,721,534	76,721,534	74,936,865	(1,784,669)
Penalties and Interest-Delinquent taxes	-	-	392,122	392,122
Parking meter revenue	1,345,555	1,345,555	891,976	(453,579)
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	215,190	(11,247,870)
Amounts available for appropriation	<u>91,647,203</u>	<u>91,647,203</u>	<u>76,438,235</u>	<u>(15,208,968)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal	40,280,000	40,280,000	-	40,280,000
Interest	51,169,273	51,169,273	21,968,514	29,200,759
Fiscal fees	57,500	57,500	179	57,321
Transfers Out	128,930	128,930	-	128,930
Payment to refunding bond escrow agent:				-
Arbitrage rebate	11,500	11,500		11,500
Total charges to appropriations	<u>91,647,203</u>	<u>91,647,203</u>	<u>21,968,693</u>	<u>69,678,510</u>
Increase (Decrease) in fund balance	-	-	54,469,542	54,469,542
Fund balance, September 1	<u>2,172,611</u>	<u>2,172,611</u>	<u>2,172,611</u>	-
Fund balance, End of period	<u>\$ 2,172,611</u>	<u>2,172,611</u>	<u>56,642,153</u>	<u>54,469,542</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 Eight Months Ended April 30, 2015

Project	Name/Description	Expenditures and Transfers Out
CITY AUCTIONS	CITY AUCTIONS	\$ -
PCP12PRK01B0	#N/A	\$ 11,428
5821111176	#N/A	276,544
ART0905	#N/A	4,254
ART0908	12.607 OEA FT BLISS	13,247
ART1001A	#N/A	73,286
ART1101	#N/A	116,000
BONDISSUE	#N/A	(2,310)
G7812020	#N/A	9,323
G7813010	#N/A	(19)
G7813020	#N/A	4,058
P09ST0060	#N/A	3,746
P5015660	#N/A	215,190
P5400010	#N/A	61,098
PAPACQTNYSY030	#N/A	7,740
PAPADMINY030	#N/A	2,273
PAPADMINY090	#N/A	43
PAPADMINY100	#N/A	1,255
PAPADMINY110	#N/A	700
PAPCULTOURY060	#N/A	14,413
PBE04ST1180	#N/A	127,861
PBE04ST1270	#N/A	801
PBE04ST127A0	#N/A	22,238
PBR060010	#N/A	(6,220)
PCP_12MT01	#N/A	149,659
PCP06ST0090	#N/A	527,383
PCP06ST022E0	#N/A	18,197
PCP09CMP0020	#N/A	(662,978)
PCP09IT0010	#N/A	1,148
PCP09IT0020	#N/A	43,755
PCP09MT0070	#N/A	14,693
PCP09MT0080	#N/A	342,433
PCP09MT0090	#N/A	348,699
PCP09MT0110	#N/A	78,141
PCP09MT0120	#N/A	134,769
PCP09ST0020	#N/A	143,304
PCP10FI020	#N/A	4,940
PCP10IT02A0	#N/A	66,953
PCP10MF010	#N/A	207,378
PCP10ST050	#N/A	2,085
PCP10ST090	#N/A	1,080,605
PCP10ST140	#N/A	2,547,978
PCP10TRAN010	#N/A	5,067,103
PCP10TRAN020	#N/A	94,090
PCP10TRAN040	#N/A	694,566
PCP10TRAN10A0	#N/A	238,929
PCP10TRAN80	#N/A	428,713
PCP11BND0010	#N/A	(1,768)
PCP11MT030	#N/A	2,119,118
PCP11MT040	#N/A	105,761
PCP12BND0010	#N/A	(4,719)
PCP12FI010	#N/A	72,723
PCP12FI030	#N/A	406,854
PCP12IT020	#N/A	45,560
PCP12IT030	#N/A	10,634
PCP12IT040	#N/A	249,170
PCP12IT050	#N/A	225,208
PCP12IT060	#N/A	119,061
PCP12MF010	#N/A	13,477

CITY OF EL PASO, TEXAS
Schedule of Capital Projects
For the Eight Months Ended April 30, 2015

Project	Name/Description	Expenditures and Transfers Out
PCP12MFG410	#N/A	13,395
PCP12PRK01C0	#N/A	314,845
PCP12PRK01H0	#N/A	211,096
PCP12PRK01I0	#N/A	11,887
PCP12PRK020	#N/A	16,546
PCP12PRK02I0	#N/A	22
PCP12PRK02L0	#N/A	405
PCP12PRK02M0	#N/A	5,600
PCP12SRTS020	#N/A	13,885
PCP12SRTS040	#N/A	153,954
PCP12SRTS050	#N/A	190,606
PCP12SRTS060	#N/A	100,786
PCP12SRTS080	#N/A	125,908
PCP12ST010	#N/A	(3,641)
PCP12ST020	ZOO MASTER PLAN	251,076
PCP12ST040	#N/A	141,168
PCP12ST060	#N/A	(88,888)
PCP12ST070	#N/A	2,565
PCP12ST08D0	#N/A	8,661
PCP12ST08K0	#N/A	29,484
PCP13CTYHALL1	#N/A	99,641
PCP13CTYHALL2	#N/A	1,211,070
PCP13LUTHER	#N/A	147,613
PCP13MUS02	#N/A	1,069,172
PCP13MUS08	#N/A	555,797
PCP13PD001	#N/A	17,248
PCP13PRKA02	#N/A	395,244
PCP13PRKA04	#N/A	772,561
PCP13PRKA09	#N/A	24,785
PCP13PRKA11	#N/A	57,864
PCP13PRKA23	#N/A	78,080
PCP13SRTS01	#N/A	115,849
PCP13ST0005	#N/A	7,352
PCP13ST001SNYR1	#N/A	427,627
PCP13ST003Y1A	#N/A	842,256
PCP13ST003Y1B	#N/A	139,554
PCP13ST003Y1C	#N/A	642,990
PCP13ST003Y1D	#N/A	153,220
PCP13ST003Y1E	#N/A	542,116
PCP13ST003Y1G	#N/A	41,768
PCP13ST004Y1	#N/A	32,931
PCP13ST006Y1	#N/A	309,460
PCP13STADIUM1	#N/A	95,391
PFLESVC010	#N/A	66,482
PMF070020	#N/A	29,889
PPA10070	#N/A	3,870
PPW00071600	#N/A	11,000
PPW00460040	#N/A	7,701
PSTM06PW506	#N/A	(641)
PSTM06PW556	#N/A	270
PUBARTBB1FY13	#N/A	128,184
PUNALLOCATED0	#N/A	(6,128)
PUBARTCH1FY13	#N/A	47,106
PCP10TRAN120	#N/A	457,488
PCP13PRKA10	#N/A	2,861
PCP13PRKA26	#N/A	258,623
PCP13PRKA32	#N/A	105,054
PCP13PRKC07	#N/A	453,569
PCP09MT0140	#N/A	180

CITY OF EL PASO, TEXAS
Schedule of Capital Projects
For the Eight Months Ended April 30, 2015

Project	Name/Description	Expenditures and Transfers Out
PCP13MUS07	Ped Cross & Wayfinding-Master	3,754,069
PCP13PRKD05	NEW REC CTR/LIBRARY - CHAMIZAL	142
PCP12PRK01F0	#N/A	91,772
PCP12PRK01G0	#N/A	3,563
PCP13ST003Y1I	UMC QUIET ZONE	9,051
PCP13ST003Y1L	5-POINTS QUIET ZONE	42,412
PCP13ST003Y1M	MANOR PL and BARKER RD ST	143,373
PCP13ST003Y1N	PENDALE 1 Gateway E-Yermoland	178,074
PCP13ST003Y1J	TONI & MARY JEANNE & YVONNE	29,191
PCP13ST003Y1K	RANGER ST RECONSTRUCTION	50,499
PCP13PRKA28	SAN JACINTO PARK	2,300,641
PCP13PRKD03	NEW REC CENTER -YUCCA/LOMALAND	142
PCP13ZOOD11	Support Elements of many types	428,732
PCP13LIBA07	Irving Schwartz Br Lib Impv	38,326
PCP13LIBA12	Richard Burges Br Expansion	31,170
COMPLOAN13	Fire Compass Loan 2	1,500
PAPCOMPROJY030	CITYWIDE COMMUNITY PROJECTS	1,100
PCP13ZOOA09	SEA LION EXHIBIT REPAIR-UPGRAD	13,763
PCP13PRKA12	MAGOFFIN PARK	16,277
PCP13PRKD04	NEW REC CTR/LIBRARY - ALAMEDA	142
PCP13PRKC05	PAVO REAL POOL - ENCLOSE	45,380
PBE04ST1210	MONTWOOD MEDIAN	28,854
PBE04ST124B0	Van Buren Dam Open Space Impv.	1,760
PCP13WELLSRD	WELLS RD SIDEWALK IMPROVEMENTS	171,050
PCP13PRKC01	CHELSEA POOL	283,089
PCP13LIBA15	Ysleta Br Lib Parking Lot	412
PCP13PRKA24	OUTDOOR SPORTS FIELDS	1,375
PCP13PRKA31	WESTSIDE COMMUNITY PHASE 4	180
PCP13PRKC06	Tng & Inst Pool @Multipurp Ctr	6,814
PCP13PRKE01	PAVED TRAILS MASTER	1,464
PCP13PRKE02	TRAIL HEAD PARKING AREAS	2,393
PIF14GS010	VEHICLE REPLACEMENTS	1,295,887
BBADMINFY13	Ballpark Admin FY13	656
CHADMINFY13	City Hall Admin cost	50
PQLZO1040	ZOO AFRICA EXPANSION	9,529
PCP10BND0020	2010 BOND COSTS-TRANSPORTATION	(1,165)
ART1002B	CULTURAL WORKS	35,000
PCP10TRAN110	ZARAGOZA POE WYNN RD IMP	4,078
PAPADMINY120	FY2012 Pub Art Admin Costs	58,171
PCP12IT070	MUNI-COURT SOFTWARE 2012_13	722,726
PCP08PA01CCC0	TRES SUENOS #5	28,819
PCP09MT0040	MISSION VALLEY TRANSIT TERM	1
PCP13ST001SNYR2	SYNCHRO SIG YR 2-2013 ST INFRA	234,097
PCP13ST002RSY2	RESURFACING 2014 - YEAR 2	1,885,667
PCP13ST007Y2	PED ELE;SIDEWALK 2013 - YR2	(19,743)
PCP13ZOO-OWNREP	OWNERS REPRESENTATIVE ADMIN	63,149
PCP13PRKA06	EASTSIDE REGIONAL PARK DESIGN	531,179
PCP13PRKA07	EASTSIDE REGIONAL PARK PHASE I	21,016
PCP13PRKA18	NEW FLAT FIELD COMPLEX (8-12)	55,027
PCP13PRKF01	OPEN SPACE LAND ACQUISITION	12,928
PCP13ZOOA08	REPTILE BUILDING COMPLETION	21,774
PCP13LIBA04	Esperanza Moreno Reg Branch Li	3,600
PCP13PRKA08	Blackie Chesher-Add Lighting	1,982
PCP13CULT01	Hispanic Cultural Center	2,867
G531020140	ENHANCED MOBILITY FOR SENIORS	28,374
G781401010	NEW MEXICO FHWA/FTA FY2014	4,522
G781402020	TX FHWA/FTA FY14	116,477
PCP12SRTS090	EPISD - CBD CSJ 0924_06_398	69,694
PCP11MT050	MONTANA RTS MATCH	90

CITY OF EL PASO, TEXAS
Schedule of Capital Projects
For the Eight Months Ended April 30, 2015

Project	Name/Description	Expenditures and Transfers Out
PCP14PRK01	PUEBLO VIEJO PARK_BB COURT IMP	29,342
PCP14PRK02	CIELO VISTA PARK TENNIS COURTS	32,366
PCP13ST003Y2A	ARIZONA AVE ROADWAY	4,890
PCP12SRTS010	SISD - CSJ 0934_06_397	35,605
PCP12SRTS030	YISD - N REG CSJ 0924_06_404	150,709
PCP12SRTS070	EPISD - N CEN CSJ 0924_06_400	210,998
PBARTQLMCD15	PUBART_QoL_MCAD_ADMIN	61,778
PCP13ST004Y2A	STREET RESURFACING-2014 PART 2	48,468
PCP13A&E01	Cultural & Performing Arts Fac	194,235
PCP14MF020	FACILITY REHAB CW 2014 PART 2	125,834
PBARTQLMCD85	PUBART_QoL_MCAD_CONSTRUCTION	179,105
PBARTQLPRK85	PUBART_QoL_PARK_CONSTRUCTION	79,950
PFI060010	CENTRAL FIRE STATION HVAC	545
PCP14FI001	FIRE STATION #25 REMODEL	18,227
PIT090010	FY2009 IT Action Plan	22,650
PSTM06PW840	James Watt @ Lee Trevino	(322)
PCP13ST003Y2C	PCP13ST003Y2C	185,689
PCP13PRKA27	SALVADOR RIVAS PARK	39
PCP13PRKA29	SHAWYER-RENOVATE SPORTS FIELDS	453
PCP13PRKA30	WAINWRIGHT (NE3)	38
PCP13PRKC02	EASTSIDE REGIONAL AQUATICS	28,165
PCP13PRKC03	EASTSIDE REGIONAL RECREAT POOL	9,355
PCP13PRKD01	EASTSIDE SENIOR REC - PEBBLE H	349
PCP13PRKD02	GRANDVIEW CENTER	7,825
PCP13PRKD06	NOLAN RICHARDSON CENTER	154
PCP13PRKD11	EASTSIDE REG. REC CTR PHASE II	10,722
PCP13ZOOA02	AFRICA WILD DOG	19,484
PCP13ZOOB01	Event Tent and Restrooms	127,948
PCP13ZOOB03	Wildlife Theater Stadium & Spt	31,658
PCP13ZOOD03	Admin Bldg Addition & Improvmt	(6,075)
PCP13ZOOD09	Educ Animal Hold Area & Facil	21,416
PCP13MUS01	Children's Museum	39,752
PBARTQLLIB15	PUBART_QoL_LIB_ADMIN	171
PBARTQLPRK15	PUBART_QoL_PARK_ADMIN	919
PBARTQLZOO15	PUBART_QoL_ZOO_ADMIN	1,272
PPW00071300	CAROLINA BRIDGE RECONSTRUCTION	(17,109)
PCP13ST0004	UNPAVED ROWS & ALLEYS MASTER	770
PCP13ST006Y2	NTMP YR 2 -2013 STREET INFRAST	8,730
PBARTSTRET85	PUBART_ST_INF_ST_CONSTRUCTION	176,263
PCP14TRAN02	SANTA FE PEDESTRIAN ENHANCEMEN	264,406
PCP14IB001	PASO DEL NORTE POE ROUNDABOUT	85,941
PBE04ST1190	MONTWOOD DISTRICT 5 & 7	123,351
PCP14LIB001	ACQUISITION OF LIBRARY MATERIA	24,144
PCP14PRK03	PARK IMPROVEMENTS 2014	83,951
PCP13ZOO-PMFIRM	PROJECT MANAGEMENT FIRM	177,120
PENCON0070	SECO (STREETLIGHTS)	1,907,927
G582144047	RIDER 8 FY14-15	60,909
PCP14TRAN07	Intersection Improve 8 Loc	577,170
PCP14TRAN09	School Zone Safety Ped Improve	5,837
PCP14NIP001	NEIGHB IMP PROG YR1 ENG COSTS	165,409
PCP14TRAN10	Bataan Overpass Ped Improve	1,989,022
PCP10ST08A0	Hawkins Resurfacing	88,966
PBARTQLZOO85	PUBART_QoL_ZOO_CONSTRUCTION	37,500

CITY OF EL PASO, TEXAS
Schedule of Capital Projects
For the Eight Months Ended April 30, 2015

Project	Name/Description	Expenditures and Transfers Out
PBE04ST109A0	Montwood Median Impv Dist 6	6,399
PCP08MF01R0	CITY HALL RE-ROOFING	(540)
PCP14TRAN06	Great Str & Corridor Plan	40,561
ART1201	FY12 Public Art Cultural Wor	210,000
PBR060050	INTERNATIONAL BRIDGE COUNTERS	15,095
PAPNEIGHPY030	NEIGHBORHOODS PROJECT	2,429
PST050070	LOOP 375- BRIDGE IMPROVEMENTS	116,023
PCP14PRK05	EL BARRIO PARK IMPROVE PH2	19,162
PCP14IT002	Dept Hardware 2014	10,590
G6005400	JARC FY' 2005 GRANT	(1)
PCP13ST001SNYR3	PCP13ST001SNYR3	556,233
PCP13ST002RSY3	Resurfacing 2015 - Year 3	212,582
PCP13ST007Y3	Ped Element Sidewalk 2015	123,401
PCP13ST003Y3B	RECON Dolan	74,072
PCP13ST003Y3E	RECON Encino	56,400
PCP13ST003Y3H	RECON Glenwood	4,990
PCP14NIPD2C	PATRIOT PL IMP (SEAT AREA-PSB)	22,171
PCP14NIPD4A	CHUCK HEINRIC PK IMP (BENCHES)	11,747
PCP14NIPD7A	LOMALAND PK IMP (PIC T&B)	13,048
G781501010	NM FY15 PLANNING GRANT	19,667
G781502020	TX FY15 PLANNING GRANT	605,001
G092406452	Multi Modal Plan	168,344
PBR060020	PASO DEL NORTE BRIDGE CANOPIES	(6,642)
PBR080020	New POE Feasibility Study	(101,292)
PEN060010	LIONS PLAZITA IMPROVEMENTS	(27,964)
PCP10IB001C0	REHAB & CONST. - LIONS PLACITA	4,712
PCP10IB001D0	PED BRIDGE CANOPIES-STANTON	(4,712)
PBE04ST1360	UNPAVED RIGHT OF WAY CITY WIDE	1,350
PCP14CHSITE	CITY HALL SITE IMPROVEMENTS	49,734
PCP14TRAN05	Bike Lane Plan & Program	4,846
PCP15TRAN06	Resler Buffered Bike Trail	54,380
PCP15TRAN08	Riverbend Hike & Bike Trail	111,342
PCP14ST003	STREET LIGHTS	74,864
PCP14ST001	EDGEMERE ROUNDABOUT AT RC POE	15,868
PCP08PA01GGG0	MESQUITE HILLS #4 / 7	2,194
PCP13ST003Y3A	PCP13ST003Y3A	3,080
PCP13ST003Y3C	RECON Flower	47,032
PCP13ST003Y3F	RECON Cortez	29,667
PCP13ST003Y3G	RECON Alicia	55,835
PCP13ST003Y3I	RECON De Vargas	3,920
G620AIP33	EPIA MILL & REPLACE 8L/26R & T	447,761
PCP14TRAN08	Railroad Crossing Improve QZ	13,650
PCP15TRAN05	Independence Hike & Bike Trail	37,414
PCP14NIPD3B	VAL VIEW/CR HILLS STRE LIGHTS	2,722
PCP14NIPD2B	NEWMAN PARK IMP (PLANT BED)	9,590
PCP14NIPD7B	GALLAGHER SIDEWALKS IMP	6,411
PCP14NIPD7C	EASTWOOD DAM WRT IRON GATE IM	8,172
		<u>\$ 50,311,909</u>

CITY OF EL PASO, TEXAS

STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

April 30, 2015

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
ASSETS:			
Cash and Cash Equivalents	(427,210)	26,740,609	26,313,399
Investments		-	-
Receivables - Net of Allowances			
Interest		14,616	14,616
Trade	6,316	3,179	9,495
Due From Other Funds		-	-
Due From Other Government Agencies		-	-
Inventory	907,529	-	907,529
Fuel Inventory		-	-
Prepaid Items		432,417	432,417
Capital Assets:			
Construction in Progress	126,000	-	126,000
Buildings, Improvements & Equipment, Net	85,596	-	85,596
TOTAL ASSETS	<u>698,231</u>	<u>27,190,821</u>	<u>27,889,052</u>
LIABILITIES:			
Accounts Payable	391,627	(1,667,429)	(1,275,802)
Accrued Payroll	135,117	40,408	175,525
Due to Other Funds		-	-
Current Portion - Bonds and Notes Payable		-	-
Revenue Bonds		-	-
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>2,167,562</u>	<u>13,955,335</u>	<u>16,122,897</u>
NET POSITION:			
Net investment in capital assets	75,882	-	75,882
Unrestricted	(1,545,213)	13,235,486	11,690,273
Supply and Support		-	-
Health Benefits		-	-
Workers Compensation		-	-
Unemployment		-	-
TOTAL NET POSITION	<u>(1,469,331)</u>	<u>13,235,486</u>	<u>11,766,155</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 698,231</u>	<u>27,190,821</u>	<u>27,889,052</u>

CITY OF EL PASO, TEXAS

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

INTERNAL SERVICE FUNDS

For the Eight Months Ended April 30, 2015

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
OPERATING REVENUES:			
Sales to Departments	\$ 11,469,712	-	11,469,712
Premium Contributions	-	36,802,698	36,802,698
General Revenues	21,554	633,028	654,582
TOTAL OPERATING REVENUES	<u>11,491,266</u>	<u>37,435,726</u>	<u>48,926,992</u>
OPERATING EXPENSES:			
Personnel Services	3,003,876	852,021	3,855,897
Outside Contracts	281,182	2,012,270	2,293,452
Professional Services	-	841,371	841,371
Fuel and Lubricants	3,801,537	-	3,801,537
Materials and Supplies	2,760,402	10,793	2,771,195
Communications	1,445	42	1,487
Utilities	16,870	-	16,870
Operating Leases	32,123	4,921	37,044
Travel and Entertainment	27	1,727	1,754
Benefits Provided	603	33,032,761	33,033,364
Maintenance and Repairs	1,099,200	91	1,099,291
Other Operating Expenses	17,741	4,460	22,201
Depreciation	6,505	-	6,505
TOTAL OPERATING EXPENSES	<u>11,021,511</u>	<u>36,760,457</u>	<u>47,781,968</u>
OPERATING INCOME(LOSS)	<u>469,755</u>	<u>675,269</u>	<u>1,145,024</u>
Interest Revenue	-	19,821	19,821
TOTAL NON-OPERATING REVENUES	<u>-</u>	<u>19,821</u>	<u>19,821</u>
Capital Contributions	-	-	-
Transfers Out	-	-	-
Intrafund Transfers	-	-	-
Intrafund Transfers Out	-	-	-
Change in net position	469,755	695,090	1,164,845
Total Net Position-beginning	(1,939,086)	12,540,396	10,601,310
Total Net Position-ending	<u>\$ (1,469,331)</u>	<u>13,235,486</u>	<u>11,766,155</u>

CITY OF EL PASO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Eight Months Ended April 30, 2015

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 11,488,301	54,192,318	65,680,619
Payments to suppliers	(8,649,602)	(38,956,878)	(47,606,480)
Payments to employees	(2,938,557)	(832,485)	(3,771,042)
Proceeds (to) from other funds	(201,352)	-	(201,352)
Net cash provided by operating activities	(301,210)	14,402,955	14,101,745
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from capital debt		-	-
Purchases of capital assets	(126,000)	-	(126,000)
Net cash (used) by capital and related financing activities	(126,000)	-	(126,000)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sales and maturities of investments	-	-	-
Purchases of Investments	-	12,317,833	12,317,833
Interest	-	19,821	19,821
Net cash provided by investing activities	-	12,337,654	12,337,654
Net increase in cash and cash equivalents	(427,210)	26,740,609	26,313,399
Balances - beginning of the year	-	-	-
Balances - end of the year	\$ (427,210)	26,740,609	26,313,399
Reconciliation of operating income to net cash			
provided by operating activities:			
Operating income	\$ 469,755	675,269	1,145,024
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	6,505	-	6,505
Compensated Absences	-	-	-
Other Post Employment Benefits	-	-	-
Net Pension Obligation	-	-	-
Change in assets and liabilities:			
Receivables, net	(2,965)	-	(2,965)
Inventories	(1,019)	-	(1,019)
Other assets	100,000	16,756,592	16,856,592
Accounts and other payables	(938,805)	(3,048,442)	(3,987,247)
Accrued expenses	65,319	19,536	84,855
Net cash provided by operating activities	\$ (301,210)	14,402,955	14,101,745
Schedule of Non-Cash Investing, Capital and Financing Activities			
Increase in fair value of investments	\$ -	-	-

CITY OF EL PASO, TEXAS
COMBINING STATEMENT OF NET POSITION
PENSION TRUST FUNDS
April 30, 2015

	El Paso Firemen and Policemen's Pension Fund (as of December 31, 2013)			
	El Paso City Employees' Pension Fund	Firemen Division	Policemen Division	Total
ASSETS				
Cash and Cash Equivalents	\$ 13,447,841	6,438,477	9,354,824	29,241,142
Investments:				
High-yield bond obligations	131,721,603	-	-	131,721,603
Corporate stocks	345,164,305	-	-	345,164,305
Private equities	-	10,737,725	15,601,439	26,339,164
Real estate investment funds	-	21,774,736	31,637,725	53,412,461
Fixed Income Securities	252,969,623	135,644,587	197,085,563	585,699,773
Domestic Equities	-	166,791,561	242,340,735	409,132,296
International Equities	-	164,849,358	239,518,800	404,368,158
Invested securities lending collateral	-	32,514,912	47,242,723	79,757,635
Receivables - Net of Allowances				
Commission Credits Receivable	136,486	-	-	136,486
Due from Brokers For Securities Sold	2,309,255	-	-	2,309,255
Employer Contributions	-	373,472	542,638	916,110
Employee Contributions	-	299,589	435,289	734,878
Prepaid Items	51,514	-	-	51,514
Capital Assets:				
Buildings, Improvements & Equipment, Net	-	503,515	731,583	1,235,098
TOTAL ASSETS	<u>745,800,627</u>	<u>539,927,932</u>	<u>784,491,319</u>	<u>2,070,219,878</u>
LIABILITIES				
Accounts Payable	5,322,691	33,036,067	47,999,939	86,358,697
Unearned Revenue - Commission Credits	136,486	-	-	136,486
Foreign Exchange Contract	-	-	-	-
TOTAL LIABILITIES	<u>5,459,177</u>	<u>33,036,067</u>	<u>47,999,939</u>	<u>86,495,183</u>
NET POSITION:				
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 740,341,450</u>	<u>506,891,865</u>	<u>736,491,380</u>	<u>1,983,724,695</u>

CITY OF EL PASO, TEXAS
COMBINING STATEMENT OF CHANGES IN NET POSITION
PENSION TRUST FUNDS
For the Eight Months Ended April 30, 2015

	El Paso Firemen and Policemen's Pension Fund (as of December 31, 2013)			Total
	El Paso City Employees' Pension Fund	Firemen Division	Policemen Division	
ADDITIONS:				
Contributions:				
Employer	\$ 11,304,838	10,503,657	14,391,884	36,200,379
Employee	7,270,503	8,698,734	10,786,641	26,755,878
Proceeds from issuance of pension obligation bonds by City		-	-	-
Total contributions	<u>18,575,341</u>	<u>19,202,391</u>	<u>25,178,525</u>	<u>62,956,257</u>
Investment earnings:				
Net increase(decrease) in fair value				
Increase in fair value of investments	16,368,141	68,257,001	99,174,391	183,799,533
Interest	2,625,983	3,687,268	5,357,437	11,670,688
Dividends	1,290,530	4,791,874	6,962,380	13,044,784
Securities lending income	1,380	157,566	228,937	387,883
Securities lending fees	-	-	-	-
Investment advisor fees	(1,245,298)	(1,828,035)	(2,656,053)	(5,729,386)
Increase in commission credits receivable	-	-	-	-
Net investment income	<u>19,040,736</u>	<u>75,065,674</u>	<u>109,067,092</u>	<u>203,173,502</u>
Other Income				
Rental and Other Income	-	-	-	-
Total other income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total additions	<u>37,616,077</u>	<u>94,268,065</u>	<u>134,245,617</u>	<u>266,129,759</u>
DEDUCTIONS				
Benefits paid to participants	27,921,856	25,939,302	34,162,301	88,023,459
Refunds of contributions	1,325,897	1,886,593	2,067,377	5,279,867
Administrative expenses	919,399	417,631	606,798	1,943,828
Depreciation and amortization expense	-	49,817	72,382	122,199
Total deductions	<u>30,167,152</u>	<u>28,293,343</u>	<u>36,908,858</u>	<u>95,369,353</u>
Change in net position	<u>7,448,925</u>	<u>65,974,722</u>	<u>97,336,759</u>	<u>170,760,406</u>
Net position - beginning of the year	<u>732,892,525</u>	<u>440,917,143</u>	<u>639,154,621</u>	<u>1,812,964,289</u>
Net position - end of the year	<u>\$ 740,341,450</u>	<u>506,891,865</u>	<u>736,491,380</u>	<u>1,983,724,695</u>