

INTERIM FINANCIAL STATEMENTS
May 31, 2025



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds May 31, 2025

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	COVID-19 Relief Grants	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Pooled Cash and Investments	\$208,405,258	\$ —	\$ —	\$ 65,153,040	\$ —	\$ 76,843,832	\$ 350,402,130
Cash with Fiscal Agent	—	—	—	479,000	—	5,697,433	6,176,433
Restricted Cash and Investments	26,491,138	13,395,760	101,572,464	224,020,478	36,265,796	49,941,095	451,686,731
Receivables - Net of Allowances							
Taxes	37,410,117	—	6,764,845	—	—	—	44,174,962
Interest	1,155,885	341,861	400,140	2,013,382	292,662	943,438	5,147,368
Trade	2,108,960	40,101	—	521,928	—	711,320	3,382,309
Notes	853,445	32,476,604	—	—	—	14,412,749	47,742,798
Due from Other Government Agencies	646,296	—	—	—	—	3,930,842	4,577,138
Other	10,878,117	—	—	—	—	11,672,101	22,550,218
Prepaid Items	—	—	—	—	—	520,719	520,719
Due from Other Funds	—	—	—	1,000,000	—	—	1,000,000
Due from Component Unit	—	—	—	—	—	245,365	245,365
Inventory	7,244,632	—	—	—	—	116,736	7,361,368
Lease Receivable	10,198,907	—	—	—	—	8,025,601	18,224,508
Total Assets	\$305,392,755	\$ 46,254,326	\$108,737,449	\$293,187,828	\$ 36,558,458	\$ 173,061,231	\$ 963,192,047
LIABILITIES							
Accounts Payable	\$ 3,492,440	\$ 35,311	\$ —	\$ 4,128,112	\$ 122,153	\$ 5,546,156	\$ 13,324,172
Due to Other Funds	—	—	—	—	—	1,000,000	1,000,000
Taxes Payable	26,833	—	—	—	—	4,271	31,104
Unearned Revenue	191,393	232	—	15,936,872	29,406,427	6,270,563	51,805,487
Due to Other Government Agencies	858,678	—	—	—	—	391	859,069
Total Liabilities	4,569,344	35,543	—	20,064,984	29,528,580	12,821,381	67,019,832
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenues Low Income Housing	—	32,724,104	—	—	—	—	32,724,104
Unavailable Revenues Property Taxes	13,434,222	—	6,364,319	—	—	—	19,798,541
Unavailable Revenues 380 Agreement	853,445	—	—	—	—	—	853,445
Leases	9,750,097	—	—	—	—	7,521,616	17,271,713
Deferred Inflows Other	—	—	—	—	—	400,457	400,457
Total Deferred Inflows of Resources	24,037,764	32,724,104	6,364,319	—	—	7,922,073	71,048,260
FUND BALANCES (DEFICITS)							
Nonspendable	7,244,632	—	—	—	—	637,455	7,882,087
Restricted	26,491,138	13,494,679	102,373,130	224,020,478	7,029,878	67,758,121	441,167,424
Committed	95,704,255	—	—	49,102,366	—	92,014,212	236,820,833
Unassigned (Deficits)	147,345,622	—	—	—	—	(8,092,011)	139,253,611
Total Fund Balances (Deficits)	276,785,647	13,494,679	102,373,130	273,122,844	7,029,878	152,317,777	825,123,955
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	\$305,392,755	\$ 46,254,326	\$108,737,449	\$293,187,828	\$ 36,558,458	\$ 173,061,231	\$ 963,192,047

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending May 31, 2025

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	COVID-19 Relief Grants	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Property Taxes	\$277,207,217	\$ —	\$119,795,893	\$ —	\$ —	\$ 5,731,042	\$ 402,734,152
Penalties and Interest - Delinquent Taxes	1,504,711	—	675,498	—	—	1,505	2,181,714
Sales Taxes	105,367,964	—	—	—	—	506,656	105,874,620
Hotel Occupancy Tax	—	—	—	2,571,273	—	7,806,912	10,378,185
Rental Vehicle Tax	—	—	—	—	—	2,352,416	2,352,416
Franchise Fees	38,761,950	—	—	—	—	16,067,535	54,829,485
Charges for Services	25,565,428	1,518,277	—	184,450	—	27,434,103	54,702,258
Fines and Forfeitures	5,636,789	—	—	—	—	535,795	6,172,584
Licenses and Permits	9,170,307	—	—	—	—	865,587	10,035,894
Ticket Sales	—	—	—	—	—	75,937	75,937
Intergovernmental Revenues	3,160,239	7,972,600	—	4,641,588	29,411,459	24,728,416	69,914,302
Investment Earnings	5,990,402	511,574	1,967,178	10,574,422	1,467,551	4,314,737	24,825,864
Rents and Other	8,277,484	202,530	—	2,869,663	—	3,222,753	14,572,430
Total Revenues	480,642,491	10,204,981	122,438,569	20,841,396	30,879,010	93,643,394	758,649,841
EXPENDITURES							
Current:							
General Government	51,513,659	34,992	35,589,095	1,668,009	70,335	12,903,520	101,779,610
Public Safety	232,329,725	—	—	1,151,723	4,864,697	19,253,461	257,599,606
Public Works	37,280,853	—	—	10,382,105	54,483	6,295,555	54,012,996
Public Health	5,842,904	—	—	—	1,229,151	21,385,112	28,457,167
Culture and Recreation	46,349,700	—	—	1,606,609	3,025,660	17,585,393	68,567,362
Economic Development	8,066,994	—	—	118,750	1,986,736	14,711,873	24,884,353
Community and Human Development	1,083,551	9,938,226	—	173,060	1,560,707	538,082	13,293,626
Debt Service:							
Interest	—	—	30,951,875	—	—	1,203,476	32,155,351
Fiscal Fees	—	—	48,943	—	—	4,975	53,918
Capital Outlay	630,834	266,220	—	53,039,668	13,029,768	2,834,253	69,800,743
Total Expenditures	383,098,220	10,239,438	66,589,913	68,139,924	25,821,537	96,715,700	650,604,732
Excess (Deficiency) of Revenues Over Expenditures	97,544,271	(34,457)	55,848,656	(47,298,528)	5,057,473	(3,072,306)	108,045,109
OTHER FINANCING SOURCES (USES):							
Transfers In	24,392,338	—	34,428,924	402,200	—	15,745,089	74,968,551
Transfers Out	(13,643,692)	—	—	(34,234,187)	—	(8,825,443)	(56,703,322)
Proceeds from Sale of Capital Assets	—	—	—	19,545,065	—	959,510	20,504,575
Total Other Financing Sources (Uses)	10,748,646	—	34,428,924	(14,286,922)	—	7,879,156	38,769,804
Net Change in Fund Balances	108,292,917	(34,457)	90,277,580	(61,585,450)	5,057,473	4,806,850	146,814,913
Fund Balances (Deficits) - Beginning	168,492,730	13,529,136	12,095,550	334,708,294	1,972,405	147,510,927	678,309,042
Fund Balances (Deficits) - Ending	<u>\$276,785,647</u>	<u>\$ 13,494,679</u>	<u>\$102,373,130</u>	<u>\$273,122,844</u>	<u>\$ 7,029,878</u>	<u>\$ 152,317,777</u>	<u>\$ 825,123,955</u>

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

May 31, 2025

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current Assets:							
Pooled Cash and Investments	\$ 34,444,699	\$ 51,638,761	\$ 143,328,301	\$ 29,234,239	\$ 17,994,239	\$ 276,640,239	\$ 57,286,421
Receivables - Net of Allowances:							
Taxes	—	—	11,027,025	—	—	11,027,025	—
Interest	509,621	434,640	798,219	160,359	10,255	1,913,094	307,050
Trade	4,859,618	427,032	31,335	—	40,038	5,358,023	19,536
Leases Receivable	8,066,432	—	98,190	—	—	8,164,622	—
Due from Other Government Agencies	9,001,660	60,417	10,839	—	—	9,072,916	—
Due from Component Unit	—	1,188,137	—	—	—	1,188,137	—
Prepaid Items	—	1,951	255,300	—	—	257,251	—
Inventory	1,837,329	—	6,202,381	—	—	8,039,710	970,396
Total Current Assets	58,719,359	53,750,938	161,751,590	29,394,598	18,044,532	321,661,017	58,583,403
Noncurrent Assets:							
Restricted Cash and Investments	37,164,567	18,799,297	—	—	—	55,963,864	—
Uncollected Property Taxes Receivable - Other Taxing Entities	—	—	—	—	112,314,018	112,314,018	—
Leases Receivable	156,834,379	—	1,728,262	—	—	158,562,641	—
Capital Assets:							
Land	14,175,312	15,824,730	11,753,641	2,469,531	—	44,223,214	—
Buildings, Improvements, Equipment, Net	206,401,088	48,334,685	211,295,635	11,384,406	13,040	477,428,854	190,635
Construction in Progress	69,055,805	672,933	932,477	1,356,142	—	72,017,357	—
Lease Right of Use Asset, Net	—	—	2,425,609	—	1,111,005	3,536,614	—
SBITA Right of Use Asset, Net	—	—	358,899	121,276	—	480,175	—
Total Noncurrent Assets	483,631,151	83,631,645	228,494,523	15,331,355	113,438,063	924,526,737	190,635
Total Assets	542,350,510	137,382,583	390,246,113	44,725,953	131,482,595	1,246,187,754	58,774,038
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Charge on Refunding	154,081	180,286	494,980	—	—	829,347	—
Pension Contributions Subsequent to Measurement Date	1,735,570	2,602,746	4,700,164	322,471	—	9,360,951	752,828
Difference in Projected and Actual Earnings on Pension Investments	2,702,124	4,052,233	7,317,717	502,058	—	14,574,132	1,172,083
Difference in Actual and Expected Pension Experience	2,451,990	3,677,120	6,640,332	455,582	—	13,225,024	1,063,584
Change in Assumptions for Pensions	545	817	1,475	102	—	2,939	237
Change in Assumptions for OPEB	1,354,929	1,575,466	2,318,478	351,981	55,377	5,656,231	533,411
Difference in Actual and Expected OPEB Experience	414,624	544,571	837,254	99,233	1,566	1,897,248	168,439
Total Deferred Outflows of Resources	8,813,863	12,633,239	22,310,400	1,731,427	56,943	45,545,872	3,690,582
Total Assets and Deferred Outflows of Resources	\$ 551,164,373	\$ 150,015,822	\$ 412,556,513	\$ 46,457,380	\$ 131,539,538	\$ 1,291,733,626	\$ 62,464,620

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

May 31, 2025

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current Liabilities:							
Accounts Payable	\$ 1,681,704	\$ 774,336	\$ 2,518,203	\$ 28,971	\$ 1,648,960	\$ 6,652,174	\$ 207,113
Bond Obligations - Due Within One Year	1,546,083	1,514,875	2,315,932	—	—	5,376,890	—
Revenue Bonds - Due Within One Year	5,831,421	—	—	—	—	5,831,421	—
Lease Liability	—	—	68,286	—	130,499	198,785	—
SBITA Liability	—	—	307,062	120,617	—	427,679	—
Taxes Payable	77,223	24,127	—	8,311	—	109,661	—
Interest Payable on Bonds and Notes	116,247	10,111	61,116	—	—	187,474	—
Due to Other Government Agencies	—	—	—	—	8,351,166	8,351,166	—
Unearned Revenue	4,528,780	—	—	10,000	—	4,538,780	—
Property Taxes Subject to Refund - Other Taxing Entities	—	—	—	—	4,107,909	4,107,909	—
Prepaid Property Taxes	—	—	—	—	2,370,777	2,370,777	—
Compensated Absences	848,992	483,863	558,622	80,174	40,554	2,012,205	230,291
Total OPEB Liability	195,932	257,359	395,310	47,105	623	896,329	79,808
Claims and Judgements	—	—	—	—	—	—	6,721,729
Total Current Liabilities	14,826,382	3,064,671	6,224,531	295,178	16,650,488	41,061,250	7,238,941
Noncurrent Liabilities:							
Lease Liability	—	—	2,433,074	—	1,061,374	3,494,448	—
SBITA Liability	—	—	73,285	—	—	73,285	—
Bond Obligations	27,995,745	7,252,286	40,235,916	—	—	75,483,947	—
Revenue Bonds	23,779,599	—	—	—	—	23,779,599	—
Compensated Absences	1,980,980	1,129,013	1,303,450	187,074	94,627	4,695,144	537,346
Landfill Closure Costs	—	18,799,297	—	—	—	18,799,297	—
Claims and Judgments	—	189,050	565,525	—	—	754,575	15,684,035
Net Pension Liability	14,297,769	21,441,627	38,720,324	2,656,549	—	77,116,269	6,201,856
Total OPEB Liability	7,043,649	9,251,911	14,211,200	1,693,390	22,410	32,222,560	2,869,070
Uncollected Property Taxes - Other Taxing Entities	—	—	—	—	112,314,018	112,314,018	—
Total Noncurrent Liabilities	75,097,742	58,063,184	97,542,774	4,537,013	113,492,429	348,733,142	25,292,307
Total Liabilities	89,924,124	61,127,855	103,767,305	4,832,191	130,142,917	389,794,392	32,531,248
DEFERRED INFLOWS OF RESOURCES							
Change in Assumptions for OPEB	2,366,462	3,105,416	4,773,727	566,682	9,067	10,821,354	961,093
Difference in Actual and Expected OPEB Experience	401,595	362,028	472,332	118,585	42,411	1,396,951	149,362
Lease Related	159,808,167	—	1,761,211	—	—	161,569,378	—
Deferred Gain on Refunding	—	205,851	490,447	—	—	696,298	—
Total Deferred Inflows of Resources	162,576,224	3,673,295	7,497,717	685,267	51,478	174,483,981	1,110,455
NET POSITION							
Net Investment in Capital Assets	235,983,095	55,425,057	178,455,533	15,081,811	(1,259,701)	483,685,795	190,635
Restricted for:							
Debt Service	2,737,000	—	—	—	—	2,737,000	—
Cash Reserve	8,014,373	—	—	—	—	8,014,373	—
Passenger Facilities	26,413,194	—	—	—	—	26,413,194	—
Unrestricted	25,516,363	29,789,615	122,835,958	25,858,111	2,604,844	206,604,891	28,632,282
Total Net Position	298,664,025	85,214,672	301,291,491	40,939,922	1,345,143	727,455,253	28,822,917
Total Liabilities, Deferred Inflows of Resources and Net Position	\$551,164,373	\$ 150,015,822	\$412,556,513	\$ 46,457,380	\$131,539,538	\$1,291,733,626	\$ 62,464,620

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending May 31, 2025

	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	\$ 44,777,269	\$ 50,630,190	\$ 67,880	\$ 778	\$ —	\$ 95,476,117	\$ —
Charges of Tolls	—	—	—	21,724,648	—	21,724,648	—
Charges of Fares and Fees	456,591	—	4,274,993	—	—	4,731,584	—
Sales to Departments	—	—	—	—	—	—	14,843,262
Premium Contributions	—	—	—	—	—	—	59,393,801
Intergovernmental Revenues	—	—	—	—	2,014,185	2,014,185	—
Penalties and Interest - Delinquent taxes	—	—	—	—	410,770	410,770	—
General Revenues	1,611,328	405,729	1,728,844	1,114,032	5,684	4,865,617	424,178
Total Operating Revenues	46,845,188	51,035,919	6,071,717	22,839,458	2,430,639	129,222,921	74,661,241
OPERATING EXPENSES:							
Personnel Services	17,056,744	19,696,894	28,064,877	3,333,878	1,228,686	69,381,079	7,013,246
Contractual Services	10,400	—	—	670,990	—	681,390	—
Professional Services	763,946	71,493	161,864	100,648	469	1,098,420	675,561
Outside Contracts	5,704,769	2,030,375	12,828,998	1,277,144	370,378	22,211,664	2,131,346
Fuel and Lubricants	154,684	1,948,086	1,388,342	5,168	42	3,496,322	4,464,827
Materials and Supplies	1,387,683	6,524,842	3,955,452	269,418	31,432	12,168,827	2,966,405
Communications	205,422	138,736	215,287	13,945	148,101	721,491	—
Utilities	1,484,183	97,305	1,161,973	63,797	—	2,807,258	18,978
Travel and Training	186,281	42,841	53,627	14,456	4,055	301,260	9,172
Benefits Provided	522	—	22,806	—	—	23,328	50,058,865
Maintenance and Repairs	750,214	110,034	539,931	244,368	—	1,644,547	1,893,726
Other Operating Expenses	2,325,476	4,625,552	4,432,423	397,140	374,686	12,155,277	20,480
Total Operating Expenses	30,030,324	35,286,158	52,825,580	6,390,952	2,157,849	126,690,863	69,252,606
Operating Income (Loss)	16,814,864	15,749,761	(46,753,863)	16,448,506	272,790	2,532,058	5,408,635
NONOPERATING REVENUES (EXPENSES):							
Investment Earnings	2,963,098	2,298,890	4,283,052	862,642	53,042	10,460,724	1,655,600
Interest Expense	(1,394,958)	(121,341)	(733,406)	—	—	(2,249,705)	—
Insurance Proceeds	—	—	11,500,000	—	—	11,500,000	—
Customer Facility Charge	2,711,463	—	—	—	—	2,711,463	—
Capital Outlay	(25,987,926)	(16,232,104)	(22,453,009)	(220,967)	—	(64,894,006)	—
Sales Tax	—	—	50,295,443	—	—	50,295,443	—
Total Nonoperating Revenues (Expenses)	(21,708,323)	(14,054,555)	42,892,080	641,675	53,042	7,823,919	1,655,600
Income (Loss) Before Capital Contributions and Transfers	(4,893,459)	1,695,206	(3,861,783)	17,090,181	325,832	10,355,977	7,064,235
Capital Contributions	1,289,926	389,608	19,269,574	—	—	20,949,108	—
Transfers Out	—	(13,659,966)	—	(12,284,416)	—	(25,944,382)	—
Transfers In	—	7,391,952	—	—	—	7,391,952	—
Change in Net Position	(3,603,533)	(4,183,200)	15,407,791	4,805,765	325,832	12,752,655	7,064,235
Net Position - Beginning	302,267,558	89,397,872	285,883,700	36,134,157	1,019,311	714,702,598	21,758,682
Net Position - Ending	<u>\$ 298,664,025</u>	<u>\$ 85,214,672</u>	<u>\$ 301,291,491</u>	<u>\$ 40,939,922</u>	<u>\$ 1,345,143</u>	<u>\$ 727,455,253</u>	<u>\$ 28,822,917</u>

CITY OF EL PASO, TEXAS

Statement of Cash Flows Proprietary Funds For the Period Ending May 31, 2025

	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	\$ 43,609,850	\$ 57,435,161	\$ 6,116,924	\$ 22,838,117	\$ 2,420,526	\$ 132,420,578	\$ 59,817,970
Receipts from Interfund Services	—	—	—	—	—	—	14,853,662
Payments to Suppliers	(14,964,886)	(8,524,019)	(27,226,962)	(3,320,839)	(935,204)	(54,971,910)	(63,502,028)
Payments to Employees	(17,429,744)	(20,107,602)	(28,656,476)	(3,401,873)	(1,253,349)	(70,849,044)	(7,144,573)
Payments for Interfund Services	—	(7,976,984)	—	(15,776)	(1,219)	(7,993,979)	—
Property Taxes Collected for Other Governments	—	—	—	—	1,582,786,057	1,582,786,057	—
Property Taxes Distributed to Other Governments	—	—	—	—	(1,573,803,867)	(1,573,803,867)	—
Net Cash Provided by (Used in) Operating Activities	11,215,220	20,826,556	(49,766,514)	16,099,629	9,212,944	7,587,835	4,025,031
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	—	(13,659,962)	—	(12,284,416)	—	(25,944,378)	—
Transfers from Other Funds	—	7,391,948	—	—	—	7,391,948	—
Insurance Proceeds	—	—	11,500,000	—	—	11,500,000	—
Sales Tax	—	—	50,295,443	—	—	50,295,443	—
Net Cash Provided by (Used in) Noncapital Financing Activities	—	(6,268,014)	61,795,443	(12,284,416)	—	43,243,013	—
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	2,711,461	—	—	—	—	2,711,461	—
Capital Contributions from Other Governments and Agencies	13,419,382	582,282	25,366,717	—	—	39,368,381	—
Acquisition and Construction of Capital Assets	(35,093,444)	(18,748,440)	(21,940,781)	(236,463)	(6,028)	(76,025,156)	(11,529)
Interest Paid on Bonds, Notes, Leases and SBITAs	(1,394,958)	(121,341)	(733,406)	—	—	(2,249,705)	—
Net Cash Provided by (Used in) Capital and Related Financing Activities	(20,357,559)	(18,287,499)	2,692,530	(236,463)	(6,028)	(36,195,019)	(11,529)
CASH FLOWS FROM INVESTING ACTIVITIES							
Sale of Investments	76,975,865	71,608,397	123,805,633	24,618,941	1,227,219	298,236,055	51,384,517
Interest	2,731,163	2,035,670	3,746,341	750,875	47,984	9,312,033	1,438,250
Net Cash Provided by (Used in) Investing Activities	79,707,028	73,644,067	127,551,974	25,369,816	1,275,203	307,548,088	52,822,767
Net Increase in Cash	70,564,689	69,915,110	142,273,433	28,948,566	10,482,119	322,183,917	56,836,269
Cash - Beginning of the Year	1,044,577	522,948	1,054,868	285,673	7,512,120	10,420,186	450,152
Cash - End of the Year	\$ 71,609,266	\$ 70,438,058	\$ 143,328,301	\$ 29,234,239	\$ 17,994,239	\$ 332,604,103	\$ 57,286,421
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:							
Operating Income (Loss)	\$ 16,814,864	\$ 15,749,761	\$ (46,753,863)	\$ 16,448,506	\$ 272,790	\$ 2,532,058	\$ 5,408,635
Adjustments to Reconcile Operating Income (Loss) to Net Cash							
Provided by (Used In) Operating Activities:							
Change in Assets and Liabilities:							
Receivables	(3,211,004)	6,214,162	46,848	1,159	(10,113)	3,041,052	10,401
Prepays	—	5,201	(189,865)	—	—	(184,664)	—
Accounts and Other Payables	(2,388,640)	(1,142,568)	(2,869,634)	(350,036)	(31,923)	(6,782,801)	(1,394,005)
Due to Other Government Agencies	—	—	—	—	8,982,190	8,982,190	—
Net Cash Provided by (Used In) Operating Activities	\$ 11,215,220	\$ 20,826,556	\$ (49,766,514)	\$ 16,099,629	\$ 9,212,944	\$ 7,587,835	\$ 4,025,031

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES



CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Budget and Actual
General Fund
For the Period Ending May 31, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
Resources (Inflows):					
Property Taxes	\$ 277,572,261	\$ 277,572,261	\$ 277,207,217	\$ (365,044)	99.87 %
Penalties and Interest - Delinquent Taxes	—	—	1,504,711	1,504,711	— %
Sales Taxes	140,926,534	140,926,534	105,367,964	(35,558,570)	74.77 %
Franchise Fees	65,925,257	65,925,257	38,761,950	(27,163,307)	58.80 %
Licenses and Permits	12,352,877	12,352,877	9,170,307	(3,182,570)	74.24 %
Fines and Forfeitures	8,201,497	8,201,497	5,636,789	(2,564,708)	68.73 %
Charges for Services	32,879,851	32,879,851	25,565,428	(7,314,423)	77.75 %
Intergovernmental Revenues	3,135,548	3,135,548	3,160,239	24,691	100.79 %
Rents and Other	15,667,051	15,667,051	8,277,484	(7,389,567)	52.83 %
Investment Earnings	2,500,000	2,500,000	5,990,402	3,490,402	239.62 %
Fund Balance Transfers	7,200,000	7,200,000	—	(7,200,000)	— %
Transfers In	33,274,287	38,274,287	24,392,338	(13,881,949)	63.73 %
Amounts Available for Appropriation from Current Year Resources	599,635,163	604,635,163	505,034,829	(99,600,334)	83.53 %
Charges to Appropriations (Outflows):					
General Government:					
Mayor and Council	2,406,661	2,406,661	1,580,586	826,075	65.68 %
City Manager	3,051,390	3,051,390	2,315,360	736,030	75.88 %
City Clerk	3,162,819	3,162,819	2,371,366	791,453	74.98 %
Office of the Comptroller	3,774,124	3,774,124	2,615,245	1,158,879	69.29 %
Purchasing and Strategic Sourcing	2,589,202	2,589,202	1,394,662	1,194,540	53.86 %
Information Technology	26,480,762	26,480,762	17,568,512	8,912,250	66.34 %
Internal Audit	1,177,566	1,177,566	643,567	533,999	54.65 %
City Attorney	6,272,671	6,272,671	4,458,891	1,813,780	71.08 %
Human Resources	4,485,366	4,485,366	3,093,999	1,391,367	68.98 %
Public Safety and Community Services:					
Police Department	190,806,375	190,806,375	129,868,883	60,937,492	68.06 %
Fire Department	148,681,926	148,681,926	102,603,136	46,078,790	69.01 %
Municipal Court	6,768,995	6,768,995	4,414,186	2,354,809	65.21 %
Public Health	8,267,731	8,267,731	5,842,904	2,424,827	70.67 %
Library	12,055,846	12,055,846	8,279,115	3,776,731	68.67 %
Parks Department	50,393,759	50,393,759	30,972,432	19,421,327	61.46 %
Transportation and Public Works:					
Capital Improvement Department	8,102,901	8,102,901	5,115,669	2,987,232	63.13 %
Streets and Maintenance	62,548,663	62,548,663	32,296,830	30,251,833	51.63 %
Development and Tourism:					
City Development:					
Planning and Inspections	9,397,347	9,397,347	6,207,944	3,189,403	66.06 %
Economic Development	2,959,976	2,959,976	1,859,050	1,100,926	62.81 %
Community and Human Development	2,402,680	2,314,680	1,083,551	1,231,129	46.81 %
Culture and Recreation:					
Museums and Cultural Affairs	7,635,249	7,635,249	4,075,078	3,560,171	53.37 %
Zoo	7,880,541	7,880,541	5,944,931	1,935,610	75.44 %
Non Departmental:					
Non Departmental	28,332,613	33,420,613	22,136,015	11,284,598	66.23 %
Total Charges to Appropriations	599,635,163	604,635,163	396,741,912	207,893,251	65.62 %
Net Change in Fund Balance	—	—	108,292,917	108,292,917	
Fund Balance - Beginning	—	—	168,492,730	—	
Fund Balance - Ending	\$ —	\$ —	\$ 276,785,647	\$ 108,292,917	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Debt Service Funds
For the Period Ending May 31, 2025

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Adopted	Final			
REVENUES					
Property Taxes	\$120,553,372	\$120,553,372	\$119,795,893	\$ (757,479)	99.37 %
Penalties and Interest - Delinquent Taxes	—	—	675,498	675,498	— %
Interest	—	—	1,967,178	1,967,178	— %
Total Revenues	<u>120,553,372</u>	<u>120,553,372</u>	<u>122,438,569</u>	<u>1,885,197</u>	<u>101.56 %</u>
EXPENDITURES					
Current:					
General Government	—	—	35,589,095	(35,589,095)	— %
Debt Service:					
Principal	61,130,000	61,130,000	—	61,130,000	— %
Interest	59,817,935	59,817,935	30,951,875	28,866,060	51.74 %
Fiscal Fees	35,958	35,958	48,943	(12,985)	136.11 %
Total Expenditures	<u>120,983,893</u>	<u>120,983,893</u>	<u>66,589,913</u>	<u>54,393,980</u>	<u>55.04 %</u>
Excess (Deficiency) of Revenues Over Expenditures	(430,521)	(430,521)	55,848,656	56,279,177	
OTHER FINANCING SOURCES (USES):					
Transfers In	—	—	34,428,924	(34,428,924)	— %
Fund Balance Transfers	430,521	430,521	—	430,521	— %
Total Other Financing Sources (Uses)	<u>430,521</u>	<u>430,521</u>	<u>34,428,924</u>	<u>(33,998,403)</u>	<u>7.997 %</u>
Net Change in Fund Balance	—	—	90,277,580	90,277,580	
Fund Balance - Beginning	—	—	12,095,550	—	
Fund Balance - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$102,373,130</u>	<u>\$ 90,277,580</u>	

CITY OF EL PASO, TEXAS

Combining Balance Sheet Non-major Governmental Funds May 31, 2025

	Special Revenue Funds									
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Tax Increment Funds	Nongrants	Total
ASSETS										
Pooled Cash and Investments	\$ (4,738,530)	\$ (1,990,882)	\$ —	\$ (1,627,083)	\$ —	\$ —	\$ 45,228,517	\$11,002,080	\$ 28,969,730	\$ 76,843,832
Cash with Fiscal Agent	—	—	—	—	—	5,697,433	—	—	—	5,697,433
Restricted Cash and Investments	—	—	80,756	—	15,803,241	694,871	—	—	33,362,227	49,941,095
Receivables - Net of Allowances										
Interest	49,561	—	224	3,081	101,068	—	273,953	28,794	486,757	943,438
Trade	—	—	1,817	12,840	3,763	—	—	—	692,900	711,320
Notes	—	—	—	—	—	—	12,000,000	—	2,412,749	14,412,749
Due from Other Government Agencies	2,025,705	568,388	—	1,336,749	—	—	—	—	—	3,930,842
Other	—	—	—	—	—	8,872,086	2,714,582	—	85,433	11,672,101
Due from Component Unit	—	—	—	—	—	—	—	—	245,365	245,365
Prepaid Items	—	—	—	—	—	520,719	—	—	—	520,719
Inventory	—	—	—	—	—	116,736	—	—	—	116,736
Leases Receivable	—	—	—	—	—	—	—	—	8,025,601	8,025,601
Total Assets	\$ (2,663,264)	\$ (1,422,494)	\$ 82,797	\$ (274,413)	\$ 15,908,072	\$ 15,901,845	\$ 60,217,052	\$11,030,874	\$ 74,280,762	\$ 173,061,231
LIABILITIES										
Accounts Payable	\$ 38,901	\$ 87,286	\$ 4,161	\$ 15,859	\$ 12,762	\$ 3,082,602	\$ 112,502	\$ —	\$ 2,192,083	\$ 5,546,156
Due to Other Funds	—	—	—	—	—	—	1,000,000	—	—	1,000,000
Taxes Payable	—	—	—	—	—	—	824	—	3,447	4,271
Unearned Revenue	77,492	442,889	149,341	848,472	—	4,712,078	—	—	40,291	6,270,563
Due to Other Government Agencies	—	—	—	—	—	—	—	—	391	391
Total Liabilities	116,393	530,175	153,502	864,331	12,762	7,794,680	1,113,326	—	2,236,212	12,821,381
DEFERRED INFLOWS OF RESOURCES										
Lease Related	—	—	—	—	—	—	—	—	7,521,616	7,521,616
Other	—	—	—	400,457	—	—	—	—	—	400,457
Total Deferred Inflows of Resources	—	—	—	400,457	—	—	—	—	7,521,616	7,922,073
FUND BALANCES (DEFICITS)										
Nonspendable	—	—	—	—	—	637,455	—	—	—	637,455
Restricted	—	—	—	—	15,895,310	7,469,710	—	11,030,874	33,362,227	67,758,121
Committed	—	—	—	—	—	—	59,103,726	—	32,910,486	92,014,212
Unassigned (Deficits)	(2,779,657)	(1,952,669)	(70,705)	(1,539,201)	—	—	—	—	(1,749,779)	(8,092,011)
Total Fund Balances (Deficits)	(2,779,657)	(1,952,669)	(70,705)	(1,539,201)	15,895,310	8,107,165	59,103,726	11,030,874	64,522,934	152,317,777
Total Liabilities and Fund Balances (Deficits)	\$ (2,663,264)	\$ (1,422,494)	\$ 82,797	\$ (274,413)	\$ 15,908,072	\$ 15,901,845	\$ 60,217,052	\$11,030,874	\$ 74,280,762	\$ 173,061,231

CITY OF EL PASO, TEXAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Non-major Governmental Funds For the Period Ending May 31, 2025

	Special Revenue Funds									
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Tax Increment Funds	Nongrants	Total
REVENUES										
Property Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 5,262,821	\$ 468,221	\$ 5,731,042
Penalties and Interest-Delinquent taxes	—	—	—	—	—	—	—	—	1,505	1,505
Sales Taxes	—	—	—	—	—	—	506,656	—	—	506,656
Hotel Occupancy Tax	—	—	—	—	—	—	1,122,679	—	6,684,233	7,806,912
Rental Vehicle Tax	—	—	—	—	—	—	—	—	2,352,416	2,352,416
Franchise Fees	—	—	—	—	—	—	13,399,933	—	2,667,602	16,067,535
Charges for Services	—	—	—	12,126	—	11,706,439	73,560	—	15,641,978	27,434,103
Fines and Forfeitures	—	—	—	—	—	—	—	—	535,795	535,795
Licenses and Permits	—	—	—	—	—	—	—	—	865,587	865,587
Ticket Sales	—	—	—	—	—	—	—	—	75,937	75,937
Intergovernmental Revenues	7,192,744	6,460,776	60,723	9,228,189	—	—	20,000	—	1,765,984	24,728,416
Investment Earnings	313,855	—	1,233	16,679	530,657	—	1,437,964	157,192	1,857,157	4,314,737
Rents and Other	—	—	3,829	—	81,672	984,325	3,000	—	2,149,927	3,222,753
Total Revenues	7,506,599	6,460,776	65,785	9,256,994	612,329	12,690,764	16,563,792	5,420,013	35,066,342	93,643,394
EXPENDITURES										
Current:										
General Government	1,728	551,694	25,437	—	—	—	—	138,738	12,185,923	12,903,520
Public Safety	7,723,704	4,003,447	54,126	—	679,179	—	—	—	6,793,005	19,253,461
Public Works	—	—	—	—	—	—	—	—	6,295,555	6,295,555
Public Health	—	—	40,160	9,209,700	1,918,949	—	—	—	10,216,303	21,385,112
Culture and Recreation	108,903	129,943	—	—	—	13,763,598	—	—	3,582,949	17,585,393
Economic Development	—	—	—	—	—	—	13,348,982	618,200	744,691	14,711,873
Community and Human Development	—	313,876	—	—	—	—	—	—	224,206	538,082
Debt Service:										
Interest Expense	—	—	—	—	—	—	—	—	1,203,476	1,203,476
Fiscal Fees	—	—	—	—	—	—	—	—	4,975	4,975
Capital Outlay	95,610	2,152,334	—	80,687	29,683	—	—	—	475,939	2,834,253
Total Expenditures	7,929,945	7,151,294	119,723	9,290,387	2,627,811	13,763,598	13,348,982	756,938	41,727,022	96,715,700
Excess (Deficiency) of Revenues Over Expenditures	(423,346)	(690,518)	(53,938)	(33,393)	(2,015,482)	(1,072,834)	3,214,810	4,663,075	(6,660,680)	(3,072,306)
OTHER FINANCING SOURCES (USES):										
Transfers In	—	—	—	—	—	2,297,554	3,446,523	—	10,001,012	15,745,089
Transfers Out	—	—	—	—	—	—	—	(210,526)	(8,614,917)	(8,825,443)
Proceeds from Sale of Capital Assets	—	—	—	274	—	—	—	—	959,236	959,510
Total Other Financing Sources (Uses)	—	—	—	274	—	2,297,554	3,446,523	(210,526)	2,345,331	7,879,156
Net Change in Fund Balances	(423,346)	(690,518)	(53,938)	(33,119)	(2,015,482)	1,224,720	6,661,333	4,452,549	(4,315,349)	4,806,850
Fund Balances (Deficits) - Beginning	(2,356,311)	(1,262,151)	(16,767)	(1,506,082)	17,910,792	6,882,445	52,442,393	6,578,325	68,838,283	147,510,927
Fund Balances (Deficits) - Ending	\$ (2,779,657)	\$ (1,952,669)	\$ (70,705)	\$ (1,539,201)	\$ 15,895,310	\$ 8,107,165	\$ 59,103,726	\$ 11,030,874	\$ 64,522,934	\$152,317,777

CITY OF EL PASO, TEXAS

Combining Statement of Net Position

Internal Service Funds

May 31, 2025

	Supply and Support	Self Insurance	Total
ASSETS:			
Current Assets:			
Pooled Cash and Investments	\$ 913,590	\$ 56,372,831	\$ 57,286,421
Receivables - Net of Allowances			
Interest	3,302	303,748	307,050
Trade	19,536	—	19,536
Inventory	970,396	—	970,396
Total Current Assets	1,906,824	56,676,579	58,583,403
Noncurrent Assets:			
Capital Assets:			
Buildings, Improvements & Equipment, Net	190,635	—	190,635
Total Noncurrent Assets	190,635	—	190,635
Total Assets	2,097,459	56,676,579	58,774,038
DEFERRED OUTFLOWS OF RESOURCES			
Pension Contributions Subsequent to Measurement Date	583,245	169,583	752,828
Difference in Projected and Actual Earnings on Pension Investments	908,059	264,024	1,172,083
Difference in Expected and Actual Pension Experience	824,000	239,584	1,063,584
Change in Assumptions for Pensions	183	54	237
Change in Assumptions for Other Postemployment Benefits	508,877	24,534	533,411
Difference in Expected and Actual Other Postemployment Benefits Experience	150,851	17,588	168,439
Total Deferred Outflows of Resources	2,975,215	715,367	3,690,582
Total Assets & Deferred Outflows of Resources	\$ 5,072,674	\$ 57,391,946	\$ 62,464,620
LIABILITIES:			
Current Liabilities:			
Accounts Payable	\$ 202,557	\$ 4,556	\$ 207,113
Compensated Absences - Due Within One year	178,318	51,973	230,291
Other Postemployment Benefits - Due Within One Year	71,375	8,433	79,808
Claims and Judgements - Due Within One Year	—	6,721,729	6,721,729
Total Current Liabilities	452,250	6,786,691	7,238,941
Noncurrent Liabilities:			
Compensated Absences	416,076	121,270	537,346
Other Postemployment Benefits	2,565,890	303,180	2,869,070
Net Pension Liability	4,804,821	1,397,035	6,201,856
Claims and Judgments	—	15,684,035	15,684,035
Total Noncurrent Liabilities	7,786,787	17,505,520	25,292,307
Total Liabilities	8,239,037	24,292,211	32,531,248
DEFERRED INFLOWS OF RESOURCES			
Difference in Actual and Expected for Other Postemployment Benefits Experience	170,167	(20,805)	149,362
Change in Assumptions for Other Postemployment Benefits	861,357	99,736	961,093
Total Deferred Inflows of Resources	1,031,524	78,931	1,110,455
NET POSITION:			
Net Investment in Capital Assets	190,635	—	190,635
Unrestricted (Deficit)	(4,388,522)	33,020,804	28,632,282
Total Net Position (Deficit)	(4,197,887)	33,020,804	28,822,917
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	\$ 5,072,674	\$ 57,391,946	\$ 62,464,620

CITY OF EL PASO, TEXAS
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Period Ending May 31, 2025

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	\$14,843,262	\$ —	\$14,843,262
Premium Contributions	—	59,393,801	59,393,801
General Revenues	6,629	417,549	424,178
Total Operating Revenues	<u>14,849,891</u>	<u>59,811,350</u>	<u>74,661,241</u>
OPERATING EXPENSES:			
Personnel Services	4,751,148	2,262,098	7,013,246
Outside Contracts	168,720	1,962,626	2,131,346
Professional Services	—	675,561	675,561
Fuel and Lubricants	4,464,827	—	4,464,827
Materials and Supplies	2,958,760	7,645	2,966,405
Utilities	18,978	—	18,978
Travel and Training	9,172	—	9,172
Benefits Provided	—	50,058,865	50,058,865
Maintenance and Repairs	1,893,726	—	1,893,726
Other Operating Expenses	20,033	447	20,480
Total Operating Expenses	<u>14,285,364</u>	<u>54,967,242</u>	<u>69,252,606</u>
Operating Income	<u>564,527</u>	<u>4,844,108</u>	<u>5,408,635</u>
NONOPERATING REVENUES (EXPENSES):			
Investment Earnings	16,374	1,639,226	1,655,600
Total Nonoperating Revenues (Expenses)	<u>16,374</u>	<u>1,639,226</u>	<u>1,655,600</u>
Change in Net Position	<u>580,901</u>	<u>6,483,334</u>	<u>7,064,235</u>
Net Position (Deficit) - Beginning of Year	<u>(4,778,788)</u>	<u>26,537,470</u>	<u>21,758,682</u>
Net Position (Deficit) - End of Year	<u><u>\$ (4,197,887)</u></u>	<u><u>\$33,020,804</u></u>	<u><u>\$28,822,917</u></u>

CITY OF EL PASO, TEXAS

Combining Statement of Cash Flows

Internal Service Funds

For the Period Ending May 31, 2025

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	\$ 6,627	\$ 59,811,343	\$ 59,817,970
Receipts from Interfund Services	14,853,662	—	14,853,662
Payments to Suppliers	(10,569,952)	(52,932,076)	(63,502,028)
Payments to Employees	(4,843,924)	(2,300,649)	(7,144,573)
Net Cash Provided by (Used in) Operating Activities	(553,587)	4,578,618	4,025,031
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and Construction of Capital Assets	(11,529)	—	(11,529)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(11,529)	—	(11,529)
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of Investments	1,450,447	49,934,070	51,384,517
Interest	15,555	1,422,695	1,438,250
Net Cash Provided by (Used in) Investing Activities	1,466,002	51,356,765	52,822,767
Net Increase in Cash	900,886	55,935,383	56,836,269
Cash - Beginning of the Year	12,704	437,448	450,152
Cash - End of the Year	\$ 913,590	\$ 56,372,831	\$ 57,286,421
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating Income (Loss)	\$ 564,527	\$ 4,844,108	\$ 5,408,635
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used in) Operating Activities:			
Change in Assets and Liabilities:			
Receivables, Net	10,401	—	10,401
Accounts and Other Payables	(1,128,515)	(265,490)	(1,394,005)
Net Cash Provided by (Used in) Operating Activities	\$ (553,587)	\$ 4,578,618	\$ 4,025,031

**BUDGETARY SCHEDULES
ENTERPRISE FUNDS
OPERATIONS**



CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
El Paso International Airport
For the Period Ending May 31, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
REVENUES:					
Charges of Rentals and Fees	\$ 47,724,650	\$ 47,724,650	\$ 39,249,277	\$ (8,475,373)	82.24 %
Charges of Fares and Fees	818,130	818,130	456,591	(361,539)	55.81 %
General Revenues	2,306,238	2,306,238	1,611,328	(694,910)	69.87 %
Total Revenues	50,849,018	50,849,018	41,317,196	(9,531,822)	81.25 %
EXPENSES:					
Personnel Services	23,945,361	23,945,361	17,056,744	6,888,617	71.23 %
Contractual Services	111,100	111,100	10,400	100,700	9.36 %
Professional Services	1,461,125	1,424,480	550,139	874,341	38.62 %
Outside Contracts	11,298,404	11,491,204	5,479,831	6,011,373	47.69 %
Fuel and Lubricants	460,593	460,593	154,684	305,909	33.58 %
Materials and Supplies	1,407,161	1,476,876	1,163,425	313,451	78.78 %
Communications	687,889	412,219	205,422	206,797	49.83 %
Utilities	2,679,260	2,679,260	1,484,183	1,195,077	55.40 %
Travel	199,420	249,420	186,281	63,139	74.69 %
Benefits Provided	600	600	522	78	87.00 %
Maintenance and Repairs	843,500	799,100	313,060	486,040	39.18 %
Other Operating Expenses	2,966,040	3,010,240	1,800,528	1,209,712	59.81 %
Total Expenses	46,060,453	46,060,453	28,405,219	17,655,234	61.67 %
Operating Income	4,788,565	4,788,565	12,911,977	8,123,412	
NONOPERATING REVENUES (EXPENSES)					
Transfers Out	(3,184,750)	(3,184,750)	—	3,184,750	— %
Use of Net Position	(2,571,815)	(2,571,815)	—	2,571,815	— %
Investment Earnings	968,000	968,000	2,164,915	1,196,915	223.65 %
Total Nonoperating Revenues (Expenses)	(4,788,565)	(4,788,565)	2,164,915	6,953,480	— %
Change in Net Position	—	—	15,076,892	15,076,892	
Net Position - Beginning	—	—	228,800,322	—	
Net Position - Ending	\$ —	\$ —	\$ 243,877,214	\$ 15,076,892	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
Environmental Services
For the Period Ending May 31, 2025

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Charges of Rentals and Fees	\$ 73,567,805	\$ 73,567,805	\$ 50,630,190	\$ (22,937,615)	68.82 %
General Revenues	427,105	427,105	405,729	(21,376)	95.00 %
Total Revenues	73,994,910	73,994,910	51,035,919	(22,958,991)	68.97 %
EXPENSES:					
Personnel Services	28,572,753	28,572,753	19,227,884	9,344,869	67.29 %
Professional Services	285,750	285,750	71,493	214,257	25.02 %
Outside Contracts	4,435,200	4,696,872	2,013,411	2,683,461	42.87 %
Fuel and Lubricants	4,226,500	4,226,500	1,942,643	2,283,857	45.96 %
Materials and Supplies	9,000,650	9,027,050	6,509,068	2,517,982	72.11 %
Communications	306,400	306,400	135,696	170,704	44.29 %
Utilities	109,000	109,000	93,283	15,717	85.58 %
Travel	133,000	133,000	39,943	93,057	30.03 %
Maintenance and Repairs	568,000	627,000	108,972	518,028	17.38 %
Other Operating Expenses	5,914,107	5,743,490	4,693,200	1,050,290	81.71 %
Landfill and Transfer Station	2,000,000	2,000,000	—	2,000,000	— %
Total Expenses	55,551,360	55,727,815	34,835,593	20,892,222	62.51 %
Operating Income	18,443,550	18,267,095	16,200,326	(2,066,769)	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	9,855,931	9,855,931	7,391,952	(2,463,979)	75.00 %
Transfers Out	(31,802,283)	(40,623,618)	(13,659,966)	26,963,652	33.63 %
Investment Earnings	1,000,000	1,000,000	2,269,551	1,269,551	226.96 %
Interest Expense	(245,633)	(245,633)	(121,341)	124,292	49.40 %
Current Portion - Bonds	(1,485,000)	(1,485,000)	—	1,485,000	— %
Use of Net Position	4,224,435	13,222,225	—	(13,222,225)	— %
Capital Contributions	9,000	9,000	15,019	6,019	166.88 %
Total Nonoperating Revenues (Expenses)	(18,443,550)	(18,267,095)	(4,104,785)	14,162,310	22.47 %
Change in Net Position	—	—	12,095,541	12,095,541	
Net Position - Beginning	—	—	97,221,166	—	
Net Position - Ending	\$ —	\$ —	\$ 109,316,707	\$ 12,095,541	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
Mass Transit
For the Period Ending May 31, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual Amounts		% of Budget
REVENUES:					
Charges of Rentals and Fees	\$ 103,232	\$ 103,232	\$ 67,880	\$ (35,352)	65.75 %
Charges of Fares and Fees	6,361,639	6,361,639	4,274,993	(2,086,646)	67.20 %
General Revenues	2,100,000	2,100,000	1,728,844	(371,156)	82.33 %
Total Revenues	8,564,871	8,564,871	6,071,717	(2,493,154)	70.89 %
EXPENSES:					
Personnel Services	30,013,717	30,013,717	20,045,586	9,968,131	66.79 %
Professional Services	723,500	767,840	138,241	629,599	18.00 %
Outside Contracts	19,878,710	19,953,030	9,837,974	10,115,056	49.31 %
Contractual Services	20,000	20,000	—	20,000	— %
Fuel and Lubricants	4,250,000	4,250,000	1,347,391	2,902,609	31.70 %
Materials and Supplies	3,742,985	3,630,959	978,258	2,652,701	26.94 %
Communications	292,000	292,000	215,287	76,713	73.73 %
Utilities	1,866,000	1,866,000	1,161,973	704,027	62.27 %
Travel	169,685	169,685	53,627	116,058	31.60 %
Benefits Provided	56,500	55,000	22,806	32,194	41.47 %
Maintenance and Repairs	706,000	1,155,400	383,757	771,643	33.21 %
Other Operating Expenses	15,205,748	14,751,214	8,726,944	6,024,270	59.16 %
Total Expenses	76,924,845	76,924,845	42,911,844	34,013,001	55.78 %
Operating Loss	(68,359,974)	(68,359,974)	(36,840,127)	31,519,847	
NONOPERATING REVENUES (EXPENSES)					
Sales Tax	66,000,000	66,000,000	50,295,443	(15,704,557)	76.21 %
Investment Earnings	2,769,000	2,769,000	4,283,052	1,514,052	154.68 %
Interest Expense	(1,473,312)	(1,473,312)	(733,406)	739,906	49.78 %
Current Portion - Bonds	(2,065,000)	(2,065,000)	—	2,065,000	— %
Use of Net Position	9,409,286	16,409,286	—	(16,409,286)	— %
Transfers Out	(6,280,000)	(13,280,000)	—	13,280,000	— %
Total Nonoperating Revenues (Expenses)	68,359,974	68,359,974	53,845,089	(14,514,885)	78.77 %
Change in Net Position	—	—	17,004,962	17,004,962	
Net Position - Beginning	—	—	286,239,839	—	
Net Position - Ending	\$ —	\$ —	\$ 303,244,801	\$ 17,004,962	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
International Bridges
For the Period Ending May 31, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
REVENUES:					
Charges of Tolls	\$ 20,541,202	\$ 20,541,202	\$ 17,210,021	\$ (3,331,181)	83.78 %
General Revenues	1,393,564	1,393,564	1,114,032	(279,532)	79.94 %
Charges of Rentals and Fees	—	—	778	778	— %
Total Revenues	21,934,766	21,934,766	18,324,831	(3,609,935)	83.54 %
EXPENSES:					
Personnel Services	4,980,560	4,980,560	3,333,878	1,646,682	66.94 %
Professional Services	117,752	83,868	13,771	70,097	16.42 %
Outside Contracts	2,331,791	2,065,026	1,227,144	837,882	59.43 %
Fuel and Lubricants	13,500	14,500	5,168	9,332	35.64 %
Materials and Supplies	184,730	427,510	269,418	158,092	63.02 %
Communications	15,200	20,300	13,945	6,355	68.69 %
Utilities	106,500	106,500	63,797	42,703	59.90 %
Travel	30,000	30,000	14,456	15,544	48.19 %
Maintenance and Repairs	219,760	238,029	159,180	78,849	66.87 %
Other Operating Expenses	470,598	472,099	397,140	74,959	84.12 %
Total Expenses	8,470,391	8,438,391	5,497,897	2,940,495	65.15 %
Operating Income	13,464,375	13,496,375	12,826,934	(669,440)	
NONOPERATING REVENUES (EXPENSES)					
Transfers Out	(13,414,375)	(13,414,375)	(12,284,417)	(1,129,958)	91.58 %
Investment Earnings	—	—	53	(53)	— %
Capital Outlay	(50,000)	(82,000)	(80,370)	(1,630)	98.01 %
Total Nonoperating Revenues (Expenses)	(13,464,375)	(13,496,375)	(12,364,734)	(1,131,641)	91.62 %
Change in Net Position	—	—	462,200	462,201	
Net Position - Beginning	—	—	11,281,221	—	
Net Position - Ending	\$ —	\$ —	\$ 11,743,421	\$ 462,201	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
Tax Office
For the Period Ending May 31, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
REVENUES:					
General Revenues	\$ —	\$ —	\$ 5,684	\$ 5,684	— %
Intergovernmental Revenues	2,241,860	2,241,860	2,014,185	(227,675)	89.84 %
Penalties and Interest - Delinquent Taxes	540,000	540,000	410,770	(129,230)	76.07 %
Total Revenues	2,781,860	2,781,860	2,430,639	(351,221)	87.37 %
EXPENSES:					
Personnel Services	1,741,906	1,701,963	1,228,686	473,277	72.19 %
Professional Services	469	469	469	—	100.00 %
Outside Contracts	380,000	409,522	370,378	39,144	90.44 %
Fuel and Lubricants	100	100	42	58	42.00 %
Materials and Supplies	37,532	43,032	31,432	11,600	73.04 %
Communications	141,850	159,303	148,101	11,202	92.97 %
Travel	8,000	9,007	4,055	4,952	45.02 %
Maintenance and Repairs	—	7,984	—	7,984	— %
Other Operating Expenses	472,003	480,980	374,686	106,294	77.90 %
Total Expenses	2,781,860	2,812,360	2,157,849	654,511	76.73 %
Operating Income (Loss)	—	(30,500)	272,790	303,290	
NONOPERATING REVENUES (EXPENSES)					
Use of Fund Balance	—	30,500	—	(30,500)	— %
Investment Earnings	—	—	53,042	53,042	— %
Total Nonoperating Revenues (Expenses)	—	30,500	53,042	22,542	173.91 %
Change in Net Position	—	—	325,832	325,832	
Net Position - Beginning	—	—	1,019,311	—	
Net Position - Ending	\$ —	\$ —	\$ 1,345,143	\$ 325,832	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
Supply and Support
For the Period Ending May 31, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
REVENUES:					
Sales to Departments	\$ 18,040,572	\$ 18,040,572	\$ 14,843,262	\$ (3,197,310)	82.28 %
General Revenues	7,000	7,000	6,629	(371)	94.70 %
Total Revenues	18,047,572	18,047,572	14,849,891	(3,197,681)	82.28 %
EXPENSES:					
Personnel Services	6,620,759	6,620,759	4,751,148	1,869,611	71.76 %
Outside Contracts	220,873	220,873	168,720	52,153	76.39 %
Fuel and Lubricants	5,069,000	5,069,000	4,464,827	604,173	88.08 %
Materials and Supplies	3,902,220	3,902,220	2,958,760	943,460	75.82 %
Communications	500	500	—	500	— %
Utilities	30,500	30,500	18,978	11,522	62.22 %
Travel	11,500	11,500	9,172	2,328	79.76 %
Benefits Provided	2,500	2,500	—	2,500	— %
Maintenance and Repairs	1,943,720	1,943,720	1,893,726	49,994	97.43 %
Other Operating Expenses	46,000	46,000	20,033	25,967	43.55 %
Total Expenses	17,847,572	17,847,572	14,285,364	3,562,208	80.04 %
Operating Income	200,000	200,000	564,527	364,527	
NONOPERATING REVENUES (EXPENSES)					
Investment Earnings	—	—	16,374	16,374	— %
Capital Outlay	(200,000)	(200,000)	—	200,000	— %
Total Nonoperating Revenues (Expenses)	(200,000)	(200,000)	16,374	216,374	8.19 %
Change in Net Position	—	—	580,901	580,901	
Net Position (Deficit) - Beginning	—	—	(4,778,788)	—	
Net Position (Deficit) - Ending	\$ —	\$ —	\$ (4,197,887)	\$ 580,901	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
Self Insurance
For the Period Ending May 31, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
REVENUES:					
Premium Contributions	\$ 76,751,102	\$ 76,751,102	\$ 59,393,801	\$ (17,357,301)	77.38 %
General Revenues	—	—	417,549	417,549	— %
Total Revenues	76,751,102	76,751,102	59,811,350	(16,939,752)	77.93 %
EXPENSES:					
Personnel Services	3,306,714	3,306,714	2,262,098	1,044,616	68.41 %
Professional Services	1,040,055	1,040,055	675,561	364,494	64.95 %
Outside Contracts	3,456,768	3,456,768	1,962,626	1,494,142	56.78 %
Materials and Supplies	34,000	34,000	7,645	26,355	22.49 %
Communications	25	25	—	25	— %
Benefits Provided	72,406,418	72,406,418	50,058,865	22,347,553	69.14 %
Other Operating Expenses	16,050	16,050	447	15,603	2.79 %
Total Expenses	80,260,029	80,260,029	54,967,242	25,292,788	68.49 %
Operating Income (Loss)	(3,508,927)	(3,508,927)	4,844,108	8,353,036	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	150,000	150,000	—	(150,000)	— %
Investment Earnings	1,009,370	1,009,370	1,639,226	629,856	— %
Intrafund Transfers	2,349,557	2,349,557	—	(2,349,557)	— %
Total Nonoperating Revenues (Expenses)	3,508,927	3,508,927	1,639,226	(1,869,701)	46.72 %
Change in Net Position	—	—	6,483,334	6,483,335	
Net Position - Beginning	—	—	26,537,470	—	
Net Position - Ending	\$ —	\$ —	\$ 33,020,804	\$ 6,483,335	