

INTERIM FINANCIAL STATEMENTS
February 28, 2025



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds February 28, 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 | \$258,423,435 | \$ — | \$ — | \$ 52,359,656 | \$ — | \$ 74,566,977 | \$ 385,350,068 |
| Cash with Fiscal Agent | — | — | — | — | — | 5,666,785 | 5,666,785 |
| Restricted Cash and Investments | 26,223,555 | 14,297,346 | 99,061,780 | 277,970,144 | 39,601,742 | 48,447,025 | 505,601,592 |
| Receivables - Net of Allowances | | | | | | | |
| Taxes | 37,410,116 | — | 6,764,845 | — | — | — | 44,174,961 |
| Interest | 882,662 | 333,192 | 270,865 | 1,873,246 | 286,979 | 877,642 | 4,524,586 |
| Trade | 4,068,832 | 40,101 | — | 1,045,230 | — | 837,811 | 5,991,974 |
| Notes | 853,445 | 32,476,606 | — | — | — | 14,412,749 | 47,742,800 |
| Due from Other Government Agencies | 1,220,531 | — | — | — | 3,729,632 | 6,307,483 | 11,257,646 |
| Other | 10,878,117 | — | — | — | — | 10,705,800 | 21,583,917 |
| Prepaid Items | — | — | — | — | — | 451,661 | 451,661 |
| Due from Other Funds | — | — | — | 1,000,000 | — | — | 1,000,000 |
| Due from Component Unit | — | — | — | — | — | 278,268 | 278,268 |
| Inventory | 7,244,632 | — | — | — | — | 133,483 | 7,378,115 |
| Lease Receivable | 10,198,907 | — | — | — | — | 8,025,601 | 18,224,508 |
| Total Assets | <u>\$357,404,232</u> | <u>\$ 47,147,245</u> | <u>\$106,097,490</u> | <u>\$334,248,276</u> | <u>\$ 43,618,353</u> | <u>\$ 170,711,285</u> | <u>\$1,059,226,881</u> |
| LIABILITIES | | | | | | | |
| Accounts Payable | \$ 4,445,823 | \$ 62,200 | \$ 775 | \$ 1,654,812 | \$ 573,700 | \$ 4,950,861 | \$ 11,688,171 |
| Due to Other Funds | — | — | — | — | — | 1,000,000 | 1,000,000 |
| Taxes Payable | 2,598,863 | — | — | — | — | 3,649 | 2,602,512 |
| Unearned Revenue | 191,393 | 664,373 | — | 15,986,696 | 37,505,454 | 5,430,981 | 59,778,897 |
| Due to Other Government Agencies | 1,040,596 | — | — | — | — | 857 | 1,041,453 |
| Total Liabilities | <u>8,276,675</u> | <u>726,573</u> | <u>775</u> | <u>17,641,508</u> | <u>38,079,154</u> | <u>11,386,348</u> | <u>76,111,033</u> |
| 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 | — | — | — | — | — | 765,242 | 765,242 |
| Total Deferred Inflows of Resources | <u>24,037,764</u> | <u>32,724,104</u> | <u>6,364,319</u> | <u>—</u> | <u>—</u> | <u>8,286,858</u> | <u>71,413,045</u> |
| FUND BALANCES (DEFICITS) | | | | | | | |
| Nonspendable | 7,244,632 | — | — | — | — | 585,144 | 7,829,776 |
| Restricted | 26,223,555 | 13,696,568 | 99,732,396 | 277,970,144 | 5,539,199 | 65,141,660 | 488,303,522 |
| Committed | 94,737,720 | — | — | 38,636,624 | — | 96,212,489 | 229,586,833 |
| Unassigned (Deficits) | 196,883,886 | — | — | — | — | (10,901,214) | 185,982,672 |
| Total Fund Balances (Deficits) | <u>325,089,793</u> | <u>13,696,568</u> | <u>99,732,396</u> | <u>316,606,768</u> | <u>5,539,199</u> | <u>151,038,079</u> | <u>911,702,803</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits) | <u>\$357,404,232</u> | <u>\$ 47,147,245</u> | <u>\$106,097,490</u> | <u>\$334,248,276</u> | <u>\$ 43,618,353</u> | <u>\$ 170,711,285</u> | <u>\$1,059,226,881</u> |

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending February 28, 2025

| | General Fund | Community Development Block Grants | Debt Service | Capital Projects | COVID-19 Relief Grants | Nonmajor Governmental Funds | Total Governmental Funds |
|--|----------------------|--|----------------------|----------------------|---------------------------|-----------------------------------|--------------------------------|
| REVENUES | | | | | | | |
| Property Taxes | \$268,510,504 | \$ — | \$116,175,271 | \$ — | \$ — | \$ 5,671,148 | \$ 390,356,923 |
| Penalties and Interest - Delinquent Taxes | 648,314 | — | 295,348 | — | — | 562 | 944,224 |
| Sales Taxes | 72,450,031 | — | — | — | — | 342,969 | 72,793,000 |
| Hotel Occupancy Tax | — | — | — | 1,241,769 | — | 3,999,205 | 5,240,974 |
| Rental Vehicle Tax | — | — | — | — | — | 1,338,668 | 1,338,668 |
| Franchise Fees | 27,232,771 | — | — | — | — | 12,770,516 | 40,003,287 |
| Charges for Services | 16,525,719 | 898,561 | — | 184,450 | — | 9,720,451 | 27,329,181 |
| Fines and Forfeitures | 3,609,144 | — | — | — | — | 346,269 | 3,955,413 |
| Licenses and Permits | 5,963,630 | — | — | — | — | 581,473 | 6,545,103 |
| Ticket Sales | — | — | — | — | — | 39,963 | 39,963 |
| Intergovernmental Revenues | 359,614 | 5,351,705 | — | 2,722,335 | 20,236,184 | 15,032,985 | 43,702,823 |
| Investment Earnings | 3,322,675 | 351,976 | 890,912 | 7,404,734 | 1,071,418 | 3,012,690 | 16,054,405 |
| Rents and Other | 5,363,765 | 128,425 | — | 1,464,152 | — | 1,678,270 | 8,634,612 |
| Total Revenues | 403,986,167 | 6,730,667 | 117,361,531 | 13,017,440 | 21,307,602 | 54,535,169 | 616,938,576 |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| General Government | 35,663,931 | 19,647 | — | 154,004 | 65,835 | 10,890,405 | 46,793,822 |
| Public Safety | 155,213,507 | — | — | 685,775 | 3,753,007 | 13,082,906 | 172,735,195 |
| Public Works | 23,575,356 | — | — | 3,982,332 | 54,483 | 3,625,682 | 31,237,853 |
| Public Health | 3,717,224 | — | — | — | 1,108,135 | 14,190,581 | 19,015,940 |
| Culture and Recreation | 30,026,805 | — | — | 634,584 | 3,009,431 | 2,450,698 | 36,121,518 |
| Economic Development | 5,359,053 | — | — | — | 1,542,552 | 6,746,390 | 13,647,995 |
| Community and Human Development | 739,033 | 6,430,090 | — | 173,060 | 802,682 | 272,635 | 8,417,500 |
| Debt Service: | | | | | | | |
| Interest | — | — | 29,908,967 | — | — | 1,203,476 | 31,112,443 |
| Fiscal Fees | — | — | 10,455 | — | — | 4,975 | 15,430 |
| Capital Outlay | 200,276 | 113,498 | — | 26,663,254 | 7,404,683 | 2,045,736 | 36,427,447 |
| Total Expenditures | 254,495,185 | 6,563,235 | 29,919,422 | 32,293,009 | 17,740,808 | 54,513,484 | 395,525,143 |
| Excess (Deficiency) of Revenues Over Expenditures | 149,490,982 | 167,432 | 87,442,109 | (19,275,569) | 3,566,794 | 21,685 | 221,413,433 |
| OTHER FINANCING SOURCES (USES): | | | | | | | |
| Transfers In | 16,216,034 | — | 194,737 | 402,200 | — | 9,053,192 | 25,866,163 |
| Transfers Out | (9,109,953) | — | — | — | — | (6,139,230) | (15,249,183) |
| Proceeds from Sale of Capital Assets | — | — | — | 771,843 | — | 591,505 | 1,363,348 |
| Total Other Financing Sources (Uses) | 7,106,081 | — | 194,737 | 1,174,043 | — | 3,505,467 | 11,980,328 |
| Net Change in Fund Balances | 156,597,063 | 167,432 | 87,636,846 | (18,101,526) | 3,566,794 | 3,527,152 | 233,393,761 |
| 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 | \$325,089,793 | \$ 13,696,568 | \$ 99,732,396 | \$316,606,768 | \$ 5,539,199 | \$ 151,038,079 | \$ 911,702,803 |

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

February 28, 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 | \$ 39,205,216 | \$ 55,047,324 | \$ 130,736,601 | \$ 27,905,865 | \$ 20,585,038 | \$ 273,480,044 | \$ 54,621,845 |
| Receivables - Net of Allowances: | | | | | | | |
| Taxes | — | — | 11,027,025 | — | — | 11,027,025 | — |
| Interest | 458,302 | 387,082 | 693,106 | 138,424 | 9,105 | 1,686,019 | 267,066 |
| Trade | 2,860,567 | 452,724 | — | 48,400 | 40,038 | 3,401,729 | 12,365 |
| Leases Receivable | 8,066,432 | — | 98,190 | — | — | 8,164,622 | — |
| Due from Other Government Agencies | 9,285,834 | 46,222 | 1,729 | — | — | 9,333,785 | — |
| Due from Component Unit | — | 1,365,817 | — | — | — | 1,365,817 | — |
| Prepaid Items | — | 3,251 | 446,775 | — | — | 450,026 | — |
| Inventory | 1,837,328 | — | 6,202,380 | — | — | 8,039,708 | 970,396 |
| Total Current Assets | 61,713,679 | 57,302,420 | 149,205,806 | 28,092,689 | 20,634,181 | 316,948,775 | 55,871,672 |
| Noncurrent Assets: | | | | | | | |
| Restricted Cash and Investments | 35,215,471 | 18,799,297 | — | — | — | 54,014,768 | — |
| Uncollected Property Taxes Receivable - Other Taxing Entities | — | — | — | — | 152,718,308 | 152,718,308 | — |
| Leases Receivable | 156,834,379 | — | 1,728,262 | — | — | 158,562,641 | — |
| Capital Assets: | | | | | | | |
| Land | 14,175,312 | 15,824,730 | 11,753,642 | 2,469,531 | — | 44,223,215 | — |
| Buildings, Improvements, Equipment, Net | 206,401,093 | 48,334,686 | 211,295,634 | 11,384,408 | 13,041 | 477,428,862 | 190,635 |
| Construction in Progress | 69,055,803 | 672,933 | 932,477 | 1,356,142 | — | 72,017,355 | — |
| Lease Right of Use Asset, Net | — | — | 2,425,608 | — | 1,111,005 | 3,536,613 | — |
| SBITA Right of Use Asset, Net | — | — | 358,900 | 121,276 | — | 480,176 | — |
| Total Noncurrent Assets | 481,682,058 | 83,631,646 | 228,494,523 | 15,331,357 | 153,842,354 | 962,981,938 | 190,635 |
| Total Assets | 543,395,737 | 140,934,066 | 377,700,329 | 43,424,046 | 174,476,535 | 1,279,930,713 | 56,062,307 |
| 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 | \$ 552,209,600 | \$ 153,567,305 | \$ 400,010,729 | \$ 45,155,473 | \$ 174,533,478 | \$ 1,325,476,585 | \$ 59,752,889 |

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

February 28, 2025

| | El Paso International Airport | Environmental Services | Mass Transit | International Bridges | Tax Office Enterprise Fund | Totals | Internal Service Funds |
|--|-------------------------------------|---------------------------|----------------------|--------------------------|----------------------------------|------------------------|------------------------------|
| LIABILITIES | | | | | | | |
| Current Liabilities: | | | | | | | |
| Accounts Payable | \$ 570,064 | \$ 419,458 | \$ 1,120,560 | \$ 45,618 | \$ 24,417 | \$ 2,180,117 | \$ 286,621 |
| 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 | — | 28,719 | — | 7,117 | — | 35,836 | — |
| Interest Payable on Bonds and Notes | 116,247 | 10,111 | 61,116 | — | — | 187,474 | — |
| Due to Other Government Agencies | — | — | — | — | 15,150,713 | 15,150,713 | — |
| Unearned Revenue | 5,020,592 | 2,500 | — | 10,000 | — | 5,033,092 | — |
| Property Taxes Subject to Refund - Other Taxing Entities | — | — | — | — | 2,748,880 | 2,748,880 | — |
| Prepaid Property Taxes | — | — | — | — | 702,044 | 702,044 | — |
| 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 | 14,129,331 | 2,716,885 | 4,826,888 | 310,631 | 18,797,730 | 40,781,465 | 7,318,449 |
| 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 | — | 189,049 | 565,525 | — | — | 754,574 | 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 | — | — | — | — | 152,718,308 | 152,718,308 | — |
| Total Noncurrent Liabilities | 75,097,742 | 58,063,183 | 97,542,774 | 4,537,013 | 153,896,719 | 389,137,431 | 25,292,307 |
| Total Liabilities | 89,227,073 | 60,780,068 | 102,369,662 | 4,847,644 | 172,694,449 | 429,918,896 | 32,610,756 |
| 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 | 235,016,643 | 55,795,724 | 178,455,533 | 15,083,007 | (1,259,700) | 483,091,207 | 190,635 |
| Restricted for: | | | | | | | |
| Debt Service | 2,737,000 | — | — | — | — | 2,737,000 | — |
| Cash Reserve | 8,014,373 | — | — | — | — | 8,014,373 | — |
| Passenger Facilities | 24,464,098 | — | — | — | — | 24,464,098 | — |
| Unrestricted | 30,174,189 | 33,318,218 | 111,687,817 | 24,539,555 | 3,047,251 | 202,767,030 | 25,841,043 |
| Total Net Position | 300,406,303 | 89,113,942 | 290,143,350 | 39,622,562 | 1,787,551 | 721,073,708 | 26,031,678 |
| Total Liabilities, Deferred Inflows of Resources and Net Position | \$552,209,600 | \$ 153,567,305 | \$400,010,729 | \$ 45,155,473 | \$174,533,478 | \$1,325,476,585 | \$ 59,752,889 |

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending February 28, 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 | \$ 28,796,446 | \$ 31,887,740 | \$ 55,871 | \$ 259 | \$ — | \$ 60,740,316 | \$ — |
| Charges of Tolls | — | — | — | 14,427,252 | — | 14,427,252 | — |
| Charges of Fares and Fees | 351,337 | — | 2,860,553 | — | — | 3,211,890 | — |
| Sales to Departments | — | — | — | — | — | — | 9,756,053 |
| Premium Contributions | — | — | — | — | — | — | 39,556,342 |
| Intergovernmental Revenues | — | — | — | — | 1,918,407 | 1,918,407 | — |
| Penalties and Interest - Delinquent taxes | — | — | — | — | 274,181 | 274,181 | — |
| General Revenues | 913,660 | 201,570 | 1,509,075 | 780,548 | 3,320 | 3,408,173 | 275,151 |
| Total Operating Revenues | 30,061,443 | 32,089,310 | 4,425,499 | 15,208,059 | 2,195,908 | 83,980,219 | 49,587,546 |
| OPERATING EXPENSES: | | | | | | | |
| Personnel Services | 11,428,719 | 13,099,644 | 19,055,567 | 2,182,510 | 834,098 | 46,600,538 | 4,656,736 |
| Contractual Services | 6,500 | — | — | 382,150 | — | 388,650 | — |
| Professional Services | 369,522 | 61,789 | 78,760 | 70,261 | 386 | 580,718 | 407,177 |
| Outside Contracts | 3,234,906 | 1,190,661 | 7,667,815 | 815,210 | 233,709 | 13,142,301 | 1,208,731 |
| Fuel and Lubricants | 74,779 | 1,312,062 | 822,700 | 3,668 | 42 | 2,213,251 | 2,793,927 |
| Materials and Supplies | 818,801 | 4,301,136 | 2,600,524 | 176,531 | 15,097 | 7,912,089 | 1,821,289 |
| Communications | 122,912 | 107,214 | 128,100 | 6,726 | 131,814 | 496,766 | — |
| Utilities | 946,516 | 64,634 | 775,921 | 36,979 | — | 1,824,050 | 12,959 |
| Travel and Training | 136,906 | 25,947 | 30,682 | 6,350 | — | 199,885 | 3,032 |
| Benefits Provided | 225 | — | 13,838 | — | — | 14,063 | 34,436,422 |
| Maintenance and Repairs | 395,662 | 43,042 | 399,054 | 111,126 | — | 948,884 | 1,055,083 |
| Other Operating Expenses | 1,504,019 | 2,962,685 | 2,920,344 | 194,617 | 247,501 | 7,829,166 | 9,445 |
| Total Operating Expenses | 19,039,467 | 23,168,814 | 34,493,305 | 3,986,128 | 1,462,647 | 82,150,361 | 46,404,801 |
| Operating Income (Loss) | 11,021,976 | 8,920,496 | (30,067,806) | 11,221,931 | 733,261 | 1,829,858 | 3,182,745 |
| NONOPERATING REVENUES (EXPENSES): | | | | | | | |
| Investment Earnings | 2,011,946 | 1,538,500 | 2,807,010 | 562,794 | 34,979 | 6,955,229 | 1,090,251 |
| Interest Expense | (1,394,958) | (121,341) | (733,406) | — | — | (2,249,705) | — |
| Customer Facility Charge | 1,559,381 | — | — | — | — | 1,559,381 | — |
| Capital Outlay | (16,064,358) | (6,674,445) | (16,958,605) | (134,847) | — | (39,832,255) | — |
| Sales Tax | — | — | 34,552,110 | — | — | 34,552,110 | — |
| Total Nonoperating Revenues (Expenses) | (13,887,989) | (5,257,286) | 19,667,109 | 427,947 | 34,979 | 984,760 | 1,090,251 |
| Income (Loss) Before Capital Contributions and Transfers | (2,866,013) | 3,663,210 | (10,400,697) | 11,649,878 | 768,240 | 2,814,618 | 4,272,996 |
| Capital Contributions | 1,004,758 | 231,536 | 14,660,347 | — | — | 15,896,641 | — |
| Transfers Out | — | (12,656,412) | — | (8,161,473) | — | (20,817,885) | — |
| Transfers In | — | 8,477,736 | — | — | — | 8,477,736 | — |
| Change in Net Position | (1,861,255) | (283,930) | 4,259,650 | 3,488,405 | 768,240 | 6,371,110 | 4,272,996 |
| 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 | \$ 300,406,303 | \$ 89,113,942 | \$ 290,143,350 | \$ 39,622,562 | \$ 1,787,551 | \$ 721,073,708 | \$ 26,031,678 |

CITY OF EL PASO, TEXAS

Statement of Cash Flows Proprietary Funds For the Period Ending February 28, 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 | \$ 28,746,784 | \$ 38,128,109 | \$ 4,501,708 | \$ 15,157,123 | \$ 2,185,794 | \$ 88,719,518 | \$ 39,831,484 |
| Receipts from Interfund Services | — | — | — | — | — | — | 9,773,623 |
| Payments to Suppliers | (10,219,102) | (5,521,391) | (18,521,695) | (2,054,241) | (610,894) | (36,927,323) | (42,931,232) |
| Payments to Employees | (11,801,921) | (13,510,371) | (19,647,168) | (2,250,520) | (858,765) | (48,068,745) | (4,788,055) |
| Payments for Interfund Services | — | (5,276,255) | — | (12,256) | (750) | (5,289,261) | — |
| Property Taxes Collected for Other Governments | — | — | — | — | 1,520,436,843 | 1,520,436,843 | — |
| Property Taxes Distributed to Other Governments | — | — | — | — | (1,509,331,572) | (1,509,331,572) | — |
| Net Cash Provided by (Used in) Operating Activities | <u>6,725,761</u> | <u>13,820,092</u> | <u>(33,667,155)</u> | <u>10,840,106</u> | <u>11,820,656</u> | <u>9,539,460</u> | <u>1,885,820</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | | | | |
| Transfers to Other Funds | — | (12,656,412) | — | (8,161,473) | — | (20,817,885) | — |
| Transfers from Other Funds | — | 8,477,736 | — | — | — | 8,477,736 | — |
| Sales Tax | — | — | 34,552,110 | — | — | 34,552,110 | — |
| Net Cash Provided by (Used in) Noncapital Financing Activities | <u>—</u> | <u>(4,178,676)</u> | <u>34,552,110</u> | <u>(8,161,473)</u> | <u>—</u> | <u>22,211,961</u> | <u>—</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | | | |
| Customer Facility Charges | 1,559,381 | — | — | — | — | 1,559,381 | — |
| Capital Contributions from Other Governments and Agencies | 13,335,572 | 438,405 | 20,766,601 | — | — | 34,540,578 | — |
| Acquisition and Construction of Capital Assets | (25,656,841) | (9,566,042) | (17,417,462) | (150,343) | (6,028) | (52,796,716) | (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 | <u>(12,156,846)</u> | <u>(9,248,978)</u> | <u>2,615,733</u> | <u>(150,343)</u> | <u>(6,028)</u> | <u>(18,946,462)</u> | <u>(11,529)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | |
| Sale of Investments | 76,975,866 | 71,608,397 | 123,805,633 | 24,618,940 | 1,227,219 | 298,236,055 | 51,384,517 |
| Interest | 1,831,329 | 1,322,838 | 2,375,412 | 472,962 | 31,071 | 6,033,612 | 912,885 |
| Net Cash Provided by (Used in) Investing Activities | <u>78,807,195</u> | <u>72,931,235</u> | <u>126,181,045</u> | <u>25,091,902</u> | <u>1,258,290</u> | <u>304,269,667</u> | <u>52,297,402</u> |
| Net Increase in Cash | 73,376,110 | 73,323,673 | 129,681,733 | 27,620,192 | 13,072,918 | 317,074,626 | 54,171,693 |
| 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 | <u>\$ 74,420,687</u> | <u>\$ 73,846,621</u> | <u>\$ 130,736,601</u> | <u>\$ 27,905,865</u> | <u>\$ 20,585,038</u> | <u>\$ 327,494,812</u> | <u>\$ 54,621,845</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES: | | | | | | | |
| Operating Income (Loss) | \$ 11,021,976 | \$ 8,920,496 | \$ (30,067,806) | \$ 11,221,931 | \$ 733,261 | \$ 1,829,858 | \$ 3,182,745 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash | | | | | | | |
| Provided by (Used In) Operating Activities: | | | | | | | |
| Change in Assets and Liabilities: | | | | | | | |
| Receivables | (1,289,221) | 6,016,776 | 77,850 | (48,435) | (10,113) | 4,746,857 | 17,571 |
| Prepays | — | 3,901 | (381,341) | — | — | (377,440) | — |
| Accounts and Other Payables | (3,006,994) | (1,121,081) | (3,295,858) | (333,390) | (7,763) | (7,765,086) | (1,314,496) |
| Due to Other Government Agencies | — | — | — | — | 11,105,271 | 11,105,271 | — |
| Net Cash Provided by (Used In) Operating Activities | <u>\$ 6,725,761</u> | <u>\$ 13,820,092</u> | <u>\$ (33,667,155)</u> | <u>\$ 10,840,106</u> | <u>\$ 11,820,656</u> | <u>\$ 9,539,460</u> | <u>\$ 1,885,820</u> |

**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 February 28, 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 | \$ 268,510,504 | \$ (9,061,757) | 96.74 % |
| Penalties and Interest - Delinquent Taxes | — | — | 648,314 | 648,314 | — % |
| Sales Taxes | 140,926,534 | 140,926,534 | 72,450,031 | (68,476,503) | 51.41 % |
| Franchise Fees | 65,925,257 | 65,925,257 | 27,232,771 | (38,692,486) | 41.31 % |
| Licenses and Permits | 12,352,877 | 12,352,877 | 5,963,630 | (6,389,247) | 48.28 % |
| Fines and Forfeitures | 8,201,497 | 8,201,497 | 3,609,144 | (4,592,353) | 44.01 % |
| Charges for Services | 32,879,851 | 32,879,851 | 16,525,719 | (16,354,132) | 50.26 % |
| Intergovernmental Revenues | 3,135,548 | 3,135,548 | 359,614 | (2,775,934) | 11.47 % |
| Rents and Other | 15,667,051 | 15,667,051 | 5,363,765 | (10,303,286) | 34.24 % |
| Investment Earnings | 2,500,000 | 2,500,000 | 3,322,675 | 822,675 | 132.91 % |
| Fund Balance Transfers | 2,200,000 | 2,200,000 | — | (2,200,000) | — % |
| Transfers In | 38,274,287 | 38,274,287 | 16,216,034 | (22,058,253) | 42.37 % |
| Amounts Available for Appropriation from Current Year Resources | 599,635,163 | 599,635,163 | 420,202,201 | (179,432,962) | 70.08 % |
| Charges to Appropriations (Outflows): | | | | | |
| General Government: | | | | | |
| Mayor and Council | 2,406,661 | 2,406,661 | 1,073,240 | 1,333,421 | 44.59 % |
| City Manager | 3,051,390 | 3,051,390 | 1,434,903 | 1,616,487 | 47.02 % |
| City Clerk | 3,162,819 | 3,162,819 | 1,370,445 | 1,792,374 | 43.33 % |
| Office of the Comptroller | 3,774,124 | 3,774,124 | 1,748,176 | 2,025,948 | 46.32 % |
| Purchasing and Strategic Sourcing | 2,589,202 | 2,589,202 | 963,093 | 1,626,109 | 37.20 % |
| Information Technology | 26,480,762 | 26,480,762 | 12,834,954 | 13,645,808 | 48.47 % |
| Internal Audit | 1,177,566 | 1,177,566 | 420,938 | 756,628 | 35.75 % |
| City Attorney | 6,272,671 | 6,272,671 | 2,987,163 | 3,285,508 | 47.62 % |
| Human Resources | 4,485,366 | 4,485,366 | 2,357,434 | 2,127,932 | 52.56 % |
| Public Safety and Community Services: | | | | | |
| Police Department | 190,806,375 | 190,806,375 | 87,578,352 | 103,228,023 | 45.90 % |
| Fire Department | 148,681,926 | 148,681,926 | 67,777,449 | 80,904,477 | 45.59 % |
| Municipal Court | 6,768,995 | 6,768,995 | 2,847,568 | 3,921,427 | 42.07 % |
| Public Health | 8,267,731 | 8,267,731 | 3,717,224 | 4,550,507 | 44.96 % |
| Library | 12,055,846 | 12,055,846 | 5,317,971 | 6,737,875 | 44.11 % |
| Parks Department | 50,393,759 | 50,393,759 | 20,076,275 | 30,317,484 | 39.84 % |
| Transportation and Public Works: | | | | | |
| Capital Improvement Department | 8,102,901 | 8,102,901 | 3,471,099 | 4,631,802 | 42.84 % |
| Streets and Maintenance | 62,548,663 | 62,548,663 | 20,104,257 | 42,444,406 | 32.14 % |
| Development and Tourism: | | | | | |
| City Development: | | | | | |
| Planning and Inspections | 9,397,347 | 9,397,347 | 4,102,547 | 5,294,800 | 43.66 % |
| Economic Development | 2,959,976 | 2,959,976 | 1,256,506 | 1,703,470 | 42.45 % |
| Community and Human Development | 2,402,680 | 2,314,680 | 739,033 | 1,575,647 | 31.93 % |
| Culture and Recreation: | | | | | |
| Museums and Cultural Affairs | 7,635,249 | 7,635,249 | 2,488,753 | 5,146,496 | 32.60 % |
| Zoo | 7,880,541 | 7,880,541 | 3,908,536 | 3,972,005 | 49.60 % |
| Non Departmental: | | | | | |
| Non Departmental | 28,332,613 | 28,420,613 | 15,029,222 | 13,391,391 | 52.88 % |
| Total Charges to Appropriations | 599,635,163 | 599,635,163 | 263,605,138 | 336,030,025 | 43.96 % |
| Net Change in Fund Balance | — | — | 156,597,063 | 156,597,063 | |
| Fund Balance - Beginning | — | — | 168,492,730 | — | |
| Fund Balance - Ending | \$ — | \$ — | \$ 325,089,793 | \$ 156,597,063 | |

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Debt Service Funds
For the Period Ending February 28, 2025

| | Budgeted Amount | | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
|---|-----------------|---------------|-------------------|---|----------------|
| | Adopted | Final | | | |
| REVENUES | | | | | |
| Property Taxes | \$120,553,372 | \$120,553,372 | \$116,175,271 | \$ (4,378,101) | 96.37 % |
| Penalties and Interest - Delinquent Taxes | — | — | 295,348 | 295,348 | — % |
| Interest | — | — | 890,912 | 890,912 | — % |
| Total Revenues | 120,553,372 | 120,553,372 | 117,361,531 | (3,191,841) | 97.35 % |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| Debt Service: | | | | | |
| Principal | 61,130,000 | 61,130,000 | — | 61,130,000 | — % |
| Interest | 59,817,935 | 59,817,935 | 29,908,967 | 29,908,968 | 50.00 % |
| Fiscal Fees | 35,958 | 35,958 | 10,455 | 25,503 | 29.08 % |
| Total Expenditures | 120,983,893 | 120,983,893 | 29,919,422 | 91,064,471 | 24.73 % |
| Excess (Deficiency) of Revenues Over Expenditures | (430,521) | (430,521) | 87,442,109 | 87,872,630 | |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | — | — | 194,737 | (194,737) | — % |
| Fund Balance Transfers | 430,521 | 430,521 | — | 430,521 | — % |
| Total Other Financing Sources (Uses) | 430,521 | 430,521 | 194,737 | 235,784 | 45.23 % |
| Net Change in Fund Balance | — | — | 87,636,846 | 87,636,846 | |
| Fund Balance - Beginning | — | — | 12,095,550 | — | |
| Fund Balance - Ending | \$ — | \$ — | \$ 99,732,396 | \$ 87,636,846 | |

CITY OF EL PASO, TEXAS

Combining Balance Sheet Non-major Governmental Funds February 28, 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 | \$ (4,781,778) | \$ (4,561,455) | \$ — | \$ (3,903,325) | \$ — | \$ — | \$ 48,677,854 | \$10,898,324 | \$ 28,237,357 | \$ 74,566,977 |
| Cash with Fiscal Agent | — | — | — | — | — | 5,666,785 | — | — | — | 5,666,785 |
| Restricted Cash and Investments | — | — | 117,390 | — | 16,600,854 | 739,889 | — | — | 30,988,892 | 48,447,025 |
| Receivables - Net of Allowances | | | | | | | | | | |
| Interest | 63,848 | — | 209 | 2,543 | 92,506 | — | 245,012 | 22,423 | 451,101 | 877,642 |
| Trade | — | — | 1,817 | 35,854 | 3,763 | — | 1,000 | — | 795,377 | 837,811 |
| Notes | — | — | — | — | — | — | 12,000,000 | — | 2,412,749 | 14,412,749 |
| Due from Other Government Agencies | 426,359 | 1,692,859 | — | 4,188,265 | — | — | — | — | — | 6,307,483 |
| Other | — | — | — | — | — | 7,905,785 | 2,714,582 | — | 85,433 | 10,705,800 |
| Due from Component Unit | — | — | — | — | — | — | — | — | 278,268 | 278,268 |
| Prepaid Items | — | — | — | — | — | 451,661 | — | — | — | 451,661 |
| Inventory | — | — | — | — | — | 133,483 | — | — | — | 133,483 |
| Leases Receivable | — | — | — | — | — | — | — | — | 8,025,601 | 8,025,601 |
| Total Assets | \$ (4,291,571) | \$ (2,868,596) | \$ 119,416 | \$ 323,337 | \$ 16,697,123 | \$ 14,897,603 | \$ 63,638,448 | \$10,920,747 | \$ 71,274,778 | \$ 170,711,285 |
| LIABILITIES | | | | | | | | | | |
| Accounts Payable | \$ 8,266 | \$ 86,499 | \$ 163 | \$ 3,681 | \$ 1,404 | \$ 3,595,515 | \$ 8,392 | \$ — | \$ 1,246,941 | \$ 4,950,861 |
| Due to Other Funds | — | — | — | — | — | — | 1,000,000 | — | — | 1,000,000 |
| Taxes Payable | — | — | — | — | — | — | 638 | — | 3,011 | 3,649 |
| Unearned Revenue | 85,776 | 409,860 | 178,103 | 483,687 | — | 4,180,642 | — | — | 92,913 | 5,430,981 |
| Due to Other Government Agencies | — | — | — | — | — | — | — | — | 857 | 857 |
| Total Liabilities | 94,042 | 496,359 | 178,266 | 487,368 | 1,404 | 7,776,157 | 1,009,030 | — | 1,343,722 | 11,386,348 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | | | |
| Lease Related | — | — | — | — | — | — | — | — | 7,521,616 | 7,521,616 |
| Other | — | — | — | 765,242 | — | — | — | — | — | 765,242 |
| Total Deferred Inflows of Resources | — | — | — | 765,242 | — | — | — | — | 7,521,616 | 8,286,858 |
| FUND BALANCES (DEFICITS) | | | | | | | | | | |
| Nonspendable | — | — | — | — | — | 585,144 | — | — | — | 585,144 |
| Restricted | — | — | — | — | 16,695,719 | 6,536,302 | — | 10,920,747 | 30,988,892 | 65,141,660 |
| Committed | — | — | — | — | — | — | 62,629,418 | — | 33,583,071 | 96,212,489 |
| Unassigned (Deficits) | (4,385,613) | (3,364,955) | (58,850) | (929,273) | — | — | — | — | (2,162,523) | (10,901,214) |
| Total Fund Balances (Deficits) | (4,385,613) | (3,364,955) | (58,850) | (929,273) | 16,695,719 | 7,121,446 | 62,629,418 | 10,920,747 | 62,409,440 | 151,038,079 |
| Total Liabilities and Fund Balances (Deficits) | \$ (4,291,571) | \$ (2,868,596) | \$ 119,416 | \$ 323,337 | \$ 16,697,123 | \$ 14,897,603 | \$ 63,638,448 | \$10,920,747 | \$ 71,274,778 | \$ 170,711,285 |

CITY OF EL PASO, TEXAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ending February 28, 2025

| | Special Revenue Funds | | | | | | | | | Total |
|---|-----------------------|-----------------------|--------------------|---------------------|------------------------------|---------------------|----------------------|----------------------|----------------------|-----------------------|
| | Federal Grants | State Grants | Other Grants | Public Health | Public Health Waiver Program | Destination El Paso | Economic Development | Tax Increment Funds | Nongrants | |
| REVENUES | | | | | | | | | | |
| Property Taxes | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ 5,214,288 | \$ 456,860 | \$ 5,671,148 |
| Penalties and Interest-Delinquent taxes | — | — | — | — | — | — | — | — | 562 | 562 |
| Sales Taxes | — | — | — | — | — | — | 342,969 | — | — | 342,969 |
| Hotel Occupancy Tax | — | — | — | — | — | — | 771,195 | — | 3,228,010 | 3,999,205 |
| Rental Vehicle Tax | — | — | — | — | — | — | — | — | 1,338,668 | 1,338,668 |
| Franchise Fees | — | — | — | — | — | — | 11,385,549 | — | 1,384,967 | 12,770,516 |
| Charges for Services | — | — | — | 9,519 | — | 249,106 | 47,315 | — | 9,414,511 | 9,720,451 |
| Fines and Forfeitures | — | — | — | — | — | — | — | — | 346,269 | 346,269 |
| Licenses and Permits | — | — | — | — | — | — | — | — | 581,473 | 581,473 |
| Ticket Sales | — | — | — | — | — | — | — | — | 39,963 | 39,963 |
| Intergovernmental Revenues | 3,982,326 | 3,053,754 | 5,324 | 6,856,502 | — | — | 21,891 | — | 1,113,188 | 15,032,985 |
| Investment Earnings | 313,855 | — | 883 | 10,405 | 364,826 | — | 963,242 | 92,667 | 1,266,812 | 3,012,690 |
| Rents and Other | — | — | 3,829 | — | 81,672 | — | 1,000 | — | 1,591,769 | 1,678,270 |
| Total Revenues | 4,296,181 | 3,053,754 | 10,036 | 6,876,426 | 446,498 | 249,106 | 13,533,161 | 5,306,955 | 20,763,052 | 54,535,169 |
| EXPENDITURES | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General Government | 1,237 | 551,694 | 21,117 | — | — | — | — | 135,807 | 10,180,550 | 10,890,405 |
| Public Safety | 6,195,114 | 2,503,887 | 31,002 | — | 485,201 | — | — | — | 3,867,702 | 13,082,906 |
| Public Works | — | — | — | — | — | — | — | — | 3,625,682 | 3,625,682 |
| Public Health | — | — | — | 6,219,204 | 1,176,370 | — | — | — | 6,795,007 | 14,190,581 |
| Culture and Recreation | 61,444 | 96,248 | — | — | — | 10,105 | — | — | 2,282,901 | 2,450,698 |
| Economic Development | — | — | — | — | — | — | 5,643,818 | 618,200 | 484,372 | 6,746,390 |
| Community and Human Development | — | 186,820 | — | — | — | — | — | — | 85,815 | 272,635 |
| Debt Service: | | | | | | | | | | |
| Interest Expense | — | — | — | — | — | — | — | — | 1,203,476 | 1,203,476 |
| Fiscal Fees | — | — | — | — | — | — | — | — | 4,975 | 4,975 |
| Capital Outlay | 67,688 | 1,817,909 | — | 80,687 | — | — | — | — | 79,452 | 2,045,736 |
| Total Expenditures | 6,325,483 | 5,156,558 | 52,119 | 6,299,891 | 1,661,571 | 10,105 | 5,643,818 | 754,007 | 28,609,932 | 54,513,484 |
| Excess (Deficiency) of Revenues Over Expenditures | (2,029,302) | (2,102,804) | (42,083) | 576,535 | (1,215,073) | 239,001 | 7,889,343 | 4,552,948 | (7,846,880) | 21,685 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | | |
| Transfers In | — | — | — | — | — | — | 2,297,682 | — | 6,755,510 | 9,053,192 |
| Transfers Out | — | — | — | — | — | — | — | (210,526) | (5,928,704) | (6,139,230) |
| Proceeds from Sale of Capital Assets | — | — | — | 274 | — | — | — | — | 591,231 | 591,505 |
| Total Other Financing Sources (Uses) | — | — | — | 274 | — | — | 2,297,682 | (210,526) | 1,418,037 | 3,505,467 |
| Net Change in Fund Balances | (2,029,302) | (2,102,804) | (42,083) | 576,809 | (1,215,073) | 239,001 | 10,187,025 | 4,342,422 | (6,428,843) | 3,527,152 |
| 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 | \$ (4,385,613) | \$ (3,364,955) | \$ (58,850) | \$ (929,273) | \$ 16,695,719 | \$ 7,121,446 | \$ 62,629,418 | \$ 10,920,747 | \$ 62,409,440 | \$ 151,038,079 |

CITY OF EL PASO, TEXAS

Combining Statement of Net Position

Internal Service Funds

February 28, 2025

| | Supply and Support | Self Insurance | Total |
|--|-----------------------|-------------------|---------------|
| ASSETS: | | | |
| Current Assets: | | | |
| Pooled Cash and Investments | \$ 1,267,105 | \$ 53,354,740 | \$ 54,621,845 |
| Receivables - Net of Allowances | | | |
| Interest | 3,599 | 263,467 | 267,066 |
| Trade | 12,365 | — | 12,365 |
| Inventory | 970,396 | — | 970,396 |
| Total Current Assets | 2,253,465 | 53,618,207 | 55,871,672 |
| Noncurrent Assets: | | | |
| Capital Assets: | | | |
| Buildings, Improvements & Equipment, Net | 190,635 | — | 190,635 |
| Total Noncurrent Assets | 190,635 | — | 190,635 |
| Total Assets | 2,444,100 | 53,618,207 | 56,062,307 |
| 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 | \$ 5,419,315 | \$ 54,333,574 | \$ 59,752,889 |
| LIABILITIES: | | | |
| Current Liabilities: | | | |
| Accounts Payable | \$ 282,061 | \$ 4,560 | \$ 286,621 |
| 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 | 531,754 | 6,786,695 | 7,318,449 |
| 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 | 8,318,541 | 24,292,215 | 32,610,756 |
| 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) | (4,121,385) | 29,962,428 | 25,841,043 |
| Total Net Position (Deficit) | (3,930,750) | 29,962,428 | 26,031,678 |
| Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit) | \$ 5,419,315 | \$ 54,333,574 | \$ 59,752,889 |

CITY OF EL PASO, TEXAS
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Period Ending February 28, 2025

| | Supply and Support | Self Insurance | Total |
|---|------------------------------|----------------------------|----------------------------|
| OPERATING REVENUES | | | |
| Sales to Departments | \$ 9,756,053 | \$ — | \$ 9,756,053 |
| Premium Contributions | — | 39,556,342 | 39,556,342 |
| General Revenues | 6,228 | 268,923 | 275,151 |
| Total Operating Revenues | 9,762,281 | 39,825,265 | 49,587,546 |
| OPERATING EXPENSES: | | | |
| Personnel Services | 3,136,301 | 1,520,435 | 4,656,736 |
| Outside Contracts | 100,739 | 1,107,992 | 1,208,731 |
| Professional Services | — | 407,177 | 407,177 |
| Fuel and Lubricants | 2,793,927 | — | 2,793,927 |
| Materials and Supplies | 1,816,697 | 4,592 | 1,821,289 |
| Utilities | 12,959 | — | 12,959 |
| Travel and Training | 3,032 | — | 3,032 |
| Benefits Provided | — | 34,436,422 | 34,436,422 |
| Maintenance and Repairs | 1,055,083 | — | 1,055,083 |
| Other Operating Expenses | 8,998 | 447 | 9,445 |
| Total Operating Expenses | 8,927,736 | 37,477,065 | 46,404,801 |
| Operating Income | 834,545 | 2,348,200 | 3,182,745 |
| NONOPERATING REVENUES (EXPENSES): | | | |
| Investment Earnings | 13,493 | 1,076,758 | 1,090,251 |
| Total Nonoperating Revenues (Expenses) | 13,493 | 1,076,758 | 1,090,251 |
| Change in Net Position | 848,038 | 3,424,958 | 4,272,996 |
| Net Position (Deficit) - Beginning of Year | (4,778,788) | 26,537,470 | 21,758,682 |
| Net Position (Deficit) - End of Year | <u>\$ (3,930,750)</u> | <u>\$29,962,428</u> | <u>\$26,031,678</u> |

CITY OF EL PASO, TEXAS

Combining Statement of Cash Flows Internal Service Funds

For the Period Ending February 28, 2025

| | Supply and Support | Self Insurance | Total |
|--|-----------------------|-------------------|---------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts from Customers | \$ 6,226 | \$ 39,825,258 | \$ 39,831,484 |
| Receipts from Interfund Services | 9,773,623 | — | 9,773,623 |
| Payments to Suppliers | (6,747,672) | (36,183,560) | (42,931,232) |
| Payments to Employees | (3,229,071) | (1,558,984) | (4,788,055) |
| Net Cash Provided by (Used in) Operating Activities | (196,894) | 2,082,714 | 1,885,820 |
| 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 | 12,377 | 900,508 | 912,885 |
| Net Cash Provided by (Used in) Investing Activities | 1,462,824 | 50,834,578 | 52,297,402 |
| Net Increase in Cash | 1,254,401 | 52,917,292 | 54,171,693 |
| Cash - Beginning of the Year | 12,704 | 437,448 | 450,152 |
| Cash - End of the Year | \$ 1,267,105 | \$ 53,354,740 | \$ 54,621,845 |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: | | | |
| Operating Income (Loss) | \$ 834,545 | \$ 2,348,200 | \$ 3,182,745 |
| Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used in) Operating Activities: | | | |
| Change in Assets and Liabilities: | | | |
| Receivables, Net | 17,571 | — | 17,571 |
| Accounts and Other Payables | (1,049,010) | (265,486) | (1,314,496) |
| Net Cash Provided by (Used in) Operating Activities | \$ (196,894) | \$ 2,082,714 | \$ 1,885,820 |

**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 February 28, 2025

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
|---|--------------------|--------------------|-----------------------|---|----------------|
| | Original | Final | | | |
| REVENUES: | | | | | |
| Charges of Rentals and Fees | \$ 47,724,650 | \$ 47,724,650 | \$ 25,239,718 | \$ (22,484,932) | 52.89 % |
| Charges of Fares and Fees | 818,130 | 818,130 | 351,337 | (466,793) | 42.94 % |
| General Revenues | 2,306,238 | 2,306,238 | 913,660 | (1,392,578) | 39.62 % |
| Total Revenues | 50,849,018 | 50,849,018 | 26,504,715 | (24,344,303) | 52.12 % |
| EXPENSES: | | | | | |
| Personnel Services | 23,945,361 | 23,945,361 | 11,428,719 | 12,516,642 | 47.73 % |
| Contractual Services | 111,100 | 111,100 | 6,500 | 104,600 | 5.85 % |
| Professional Services | 1,461,125 | 1,434,125 | 366,822 | 1,067,303 | 25.58 % |
| Outside Contracts | 11,298,404 | 11,333,404 | 3,048,138 | 8,285,266 | 26.90 % |
| Fuel and Lubricants | 460,593 | 460,593 | 74,779 | 385,814 | 16.24 % |
| Materials and Supplies | 1,407,161 | 1,368,961 | 612,196 | 756,765 | 44.72 % |
| Communications | 687,889 | 687,889 | 122,912 | 564,977 | 17.87 % |
| Utilities | 2,679,260 | 2,679,260 | 946,516 | 1,732,744 | 35.33 % |
| Travel | 199,420 | 199,420 | 136,906 | 62,514 | 68.65 % |
| Benefits Provided | 600 | 600 | 225 | 375 | 37.50 % |
| Maintenance and Repairs | 843,500 | 873,500 | 172,015 | 701,485 | 19.69 % |
| Other Operating Expenses | 2,966,040 | 2,966,240 | 1,218,851 | 1,747,389 | 41.09 % |
| Total Expenses | 46,060,453 | 46,060,453 | 18,134,579 | 27,925,874 | 39.37 % |
| Operating Income | 4,788,565 | 4,788,565 | 8,370,136 | 3,581,571 | |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Transfers Out | (3,184,750) | (3,184,750) | — | 3,184,750 | — % |
| Intrafund Transfers | (2,571,815) | (2,571,815) | — | 2,571,815 | — % |
| Investment Earnings | 968,000 | 968,000 | 1,464,626 | 496,626 | 151.30 % |
| Total Nonoperating Revenues (Expenses) | (4,788,565) | (4,788,565) | 1,464,626 | 6,253,191 | — % |
| Change in Net Position | — | — | 9,834,762 | 9,834,762 | |
| Net Position - Beginning | — | — | 228,800,322 | — | |
| Net Position - Ending | \$ — | \$ — | \$ 238,635,084 | \$ 9,834,762 | |

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 February 28, 2025

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
|---|---------------------|---------------------|-----------------------|---|----------------|
| | Original | Final | | | |
| REVENUES: | | | | | |
| Charges of Rentals and Fees | \$ 73,567,805 | \$ 73,567,805 | \$ 31,887,740 | \$ (41,680,065) | 43.34 % |
| General Revenues | 427,105 | 427,105 | 201,570 | (225,535) | 47.19 % |
| Total Revenues | 73,994,910 | 73,994,910 | 32,089,310 | (41,905,600) | 43.37 % |
| EXPENSES: | | | | | |
| Personnel Services | 28,572,753 | 28,572,753 | 12,788,705 | 15,784,048 | 44.76 % |
| Professional Services | 285,750 | 285,750 | 61,789 | 223,961 | 21.62 % |
| Outside Contracts | 4,435,200 | 4,692,872 | 1,176,147 | 3,516,725 | 25.06 % |
| Fuel and Lubricants | 4,226,500 | 4,226,500 | 1,308,602 | 2,917,898 | 30.96 % |
| Materials and Supplies | 9,000,650 | 9,011,050 | 4,291,591 | 4,719,459 | 47.63 % |
| Communications | 306,400 | 306,400 | 105,082 | 201,318 | 34.30 % |
| Utilities | 109,000 | 109,000 | 62,247 | 46,753 | 57.11 % |
| Travel | 133,000 | 133,000 | 24,305 | 108,695 | 18.27 % |
| Maintenance and Repairs | 568,000 | 582,000 | 42,662 | 539,338 | 7.33 % |
| Other Operating Expenses | 5,914,107 | 5,733,490 | 3,004,762 | 2,728,728 | 52.41 % |
| Landfill and Transfer Station | 2,000,000 | 2,000,000 | — | 2,000,000 | — % |
| Total Expenses | 55,551,360 | 55,652,815 | 22,865,892 | 32,786,923 | 41.09 % |
| Operating Income | 18,443,550 | 18,342,095 | 9,223,418 | (9,118,677) | |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Transfers In | 9,855,931 | 9,945,886 | 4,927,968 | (5,017,918) | 49.55 % |
| Transfers Out | (31,802,283) | (40,788,573) | (12,656,412) | 28,132,161 | 31.03 % |
| Investment Earnings | 1,000,000 | 1,000,000 | 1,509,161 | 509,161 | 150.92 % |
| Interest Expense | (245,633) | (245,633) | (121,341) | 124,292 | 49.40 % |
| Current Portion - Bonds | (1,485,000) | (1,485,000) | — | 1,485,000 | — % |
| Intrafund Transfers | 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) | (18,342,095) | (6,325,605) | 12,016,490 | 34.49 % |
| Change in Net Position | — | — | 2,897,813 | 2,897,813 | |
| Net Position - Beginning | — | — | 97,221,166 | — | |
| Net Position - Ending | \$ — | \$ — | \$ 100,118,979 | \$ 2,897,813 | |

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 February 28, 2025

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
|---|------------------|--------------|----------------|---|-------------|
| | Original | Final | | | |
| REVENUES: | | | | | |
| Charges of Rentals and Fees | \$ 103,232 | \$ 103,232 | \$ 55,871 | \$ (47,361) | 54.12 % |
| Charges of Fares and Fees | 6,361,639 | 6,361,639 | 2,860,553 | (3,501,086) | 44.97 % |
| General Revenues | 2,100,000 | 2,100,000 | 1,509,075 | (590,925) | 71.86 % |
| Total Revenues | 8,564,871 | 8,564,871 | 4,425,499 | (4,139,372) | 51.67 % |
| EXPENSES: | | | | | |
| Personnel Services | 30,013,717 | 30,013,717 | 13,464,785 | 16,548,932 | 44.86 % |
| Professional Services | 723,500 | 767,840 | 63,503 | 704,337 | 8.27 % |
| Outside Contracts | 19,878,710 | 19,853,970 | 4,899,585 | 14,954,385 | 24.68 % |
| Contractual Services | 20,000 | 20,000 | — | 20,000 | — % |
| Fuel and Lubricants | 4,250,000 | 4,250,000 | 784,929 | 3,465,071 | 18.47 % |
| Materials and Supplies | 3,742,985 | 3,716,985 | 682,869 | 3,034,116 | 18.37 % |
| Communications | 292,000 | 292,000 | 128,100 | 163,900 | 43.87 % |
| Utilities | 1,866,000 | 1,866,000 | 775,921 | 1,090,079 | 41.58 % |
| Travel | 169,685 | 169,685 | 30,682 | 139,003 | 18.08 % |
| Benefits Provided | 56,500 | 55,500 | 13,838 | 41,662 | 24.93 % |
| Maintenance and Repairs | 706,000 | 713,400 | 251,767 | 461,633 | 35.29 % |
| Other Operating Expenses | 15,205,748 | 15,205,748 | 6,485,672 | 8,720,076 | 42.65 % |
| Total Expenses | 76,924,845 | 76,924,845 | 27,581,651 | 49,343,194 | 35.86 % |
| Operating Loss | (68,359,974) | (68,359,974) | (23,156,152) | 45,203,822 | |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Sales Tax | 66,000,000 | 66,000,000 | 34,552,110 | (31,447,890) | 52.35 % |
| Investment Earnings | 2,769,000 | 2,769,000 | 2,807,010 | 38,010 | 101.37 % |
| 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 | — % |
| Intrafund Transfers | 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 | 36,625,714 | (31,734,260) | 53.58 % |
| Change in Net Position | — | — | 13,469,562 | 13,469,562 | |
| Net Position - Beginning | — | — | 286,239,839 | — | |
| Net Position - Ending | \$ — | \$ — | \$ 299,709,401 | \$ 13,469,562 | |

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 February 28, 2025

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
|---|---------------------|---------------------|----------------------|---|----------------|
| | Original | Final | | | |
| REVENUES: | | | | | |
| Charges of Tolls | \$ 20,541,202 | \$ 20,541,202 | \$ 11,429,128 | \$ (9,112,074) | 55.64 % |
| General Revenues | 1,393,564 | 1,393,564 | 780,548 | (613,016) | 56.01 % |
| Charges of Rentals and Fees | — | — | 259 | 259 | — % |
| Total Revenues | 21,934,766 | 21,934,766 | 12,209,935 | (9,724,831) | 55.66 % |
| EXPENSES: | | | | | |
| Personnel Services | 4,980,560 | 4,980,560 | 2,182,510 | 2,798,050 | 43.82 % |
| Professional Services | 117,752 | 76,868 | 13,150 | 63,718 | 17.11 % |
| Outside Contracts | 2,331,791 | 2,206,975 | 815,210 | 1,391,765 | 36.94 % |
| Fuel and Lubricants | 13,500 | 13,500 | 3,668 | 9,832 | 27.17 % |
| Materials and Supplies | 184,730 | 326,030 | 176,531 | 149,499 | 54.15 % |
| Communications | 15,200 | 15,200 | 6,726 | 8,474 | 44.25 % |
| Utilities | 106,500 | 106,500 | 36,979 | 69,521 | 34.72 % |
| Travel | 30,000 | 30,000 | 6,350 | 23,650 | 21.17 % |
| Maintenance and Repairs | 219,760 | 212,160 | 68,262 | 143,898 | 32.17 % |
| Other Operating Expenses | 470,598 | 470,598 | 194,617 | 275,981 | 41.36 % |
| Total Expenses | 8,470,391 | 8,438,391 | 3,504,003 | 4,934,388 | 41.52 % |
| Operating Income | 13,464,375 | 13,496,375 | 8,705,932 | (4,790,443) | |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Transfers Out | (13,414,375) | (13,414,375) | (8,161,473) | (5,252,902) | 60.84 % |
| 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) | (8,241,790) | (5,254,585) | 61.07 % |
| Change in Net Position | — | — | 464,142 | 464,142 | |
| Net Position - Beginning | — | — | 11,281,221 | — | |
| Net Position - Ending | \$ — | \$ — | \$ 11,745,363 | \$ 464,142 | |

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 February 28, 2025

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
|---|------------------|------------------|---------------------|---|-----------------|
| | Original | Final | | | |
| REVENUES: | | | | | |
| General Revenues | \$ — | \$ — | \$ 3,320 | \$ 3,320 | — % |
| Intergovernmental Revenues | 2,241,860 | 2,241,860 | 1,918,407 | (323,453) | 85.57 % |
| Penalties and Interest - Delinquent Taxes | 540,000 | 540,000 | 274,181 | (265,819) | 50.77 % |
| Total Revenues | 2,781,860 | 2,781,860 | 2,195,908 | (585,952) | 78.94 % |
| EXPENSES: | | | | | |
| Personnel Services | 1,741,906 | 1,707,606 | 834,098 | 873,508 | 48.85 % |
| Professional Services | 469 | 469 | 386 | 83 | 82.30 % |
| Outside Contracts | 380,000 | 405,999 | 233,709 | 172,290 | 57.56 % |
| Fuel and Lubricants | 100 | 100 | 42 | 58 | 42.00 % |
| Materials and Supplies | 37,532 | 41,077 | 15,097 | 25,980 | 36.75 % |
| Communications | 141,850 | 159,256 | 131,814 | 27,442 | 82.77 % |
| Travel | 8,000 | 8,000 | — | 8,000 | — % |
| Other Operating Expenses | 472,003 | 475,603 | 247,501 | 228,102 | 52.04 % |
| Total Expenses | 2,781,860 | 2,798,110 | 1,462,647 | 1,335,463 | 52.27 % |
| Operating Income (Loss) | — | (16,250) | 733,261 | 749,511 | |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Budget Only | — | 16,250 | — | (16,250) | — % |
| Investment Earnings | — | — | 34,979 | 34,979 | — % |
| Total Nonoperating Revenues (Expenses) | — | 16,250 | 34,979 | 18,729 | 215.26 % |
| Change in Net Position | — | — | 768,240 | 768,240 | |
| Net Position - Beginning | — | — | 1,019,311 | — | |
| Net Position - Ending | \$ — | \$ — | \$ 1,787,551 | \$ 768,240 | |

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 February 28, 2025

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
|---|-------------------|-------------------|-----------------------|---|----------------|
| | Original | Final | | | |
| REVENUES: | | | | | |
| Sales to Departments | \$ 18,040,572 | \$ 18,040,572 | \$ 9,756,053 | \$ (8,284,519) | 54.08 % |
| General Revenues | 7,000 | 7,000 | 6,228 | (772) | 88.97 % |
| Total Revenues | 18,047,572 | 18,047,572 | 9,762,281 | (8,285,291) | 54.09 % |
| EXPENSES: | | | | | |
| Personnel Services | 6,620,759 | 6,620,759 | 3,136,301 | 3,484,458 | 47.37 % |
| Outside Contracts | 220,873 | 220,873 | 100,739 | 120,134 | 45.61 % |
| Fuel and Lubricants | 5,069,000 | 5,069,000 | 2,793,927 | 2,275,073 | 55.12 % |
| Materials and Supplies | 3,902,220 | 3,902,220 | 1,816,697 | 2,085,523 | 46.56 % |
| Communications | 500 | 500 | — | 500 | — % |
| Utilities | 30,500 | 30,500 | 12,959 | 17,541 | 42.49 % |
| Travel | 11,500 | 11,500 | 3,032 | 8,468 | 26.37 % |
| Benefits Provided | 2,500 | 2,500 | — | 2,500 | — % |
| Maintenance and Repairs | 1,943,720 | 1,943,720 | 1,055,083 | 888,637 | 54.28 % |
| Other Operating Expenses | 46,000 | 46,000 | 8,998 | 37,002 | 19.56 % |
| Total Expenses | 17,847,572 | 17,847,572 | 8,927,736 | 8,919,836 | 50.02 % |
| Operating Income | 200,000 | 200,000 | 834,545 | 634,545 | |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Investment Earnings | — | — | 13,493 | 13,493 | — % |
| Capital Outlay | (200,000) | (200,000) | — | 200,000 | — % |
| Total Nonoperating Revenues (Expenses) | (200,000) | (200,000) | 13,493 | 213,493 | 6.75 % |
| Change in Net Position | — | — | 848,038 | 848,038 | |
| Net Position (Deficit) - Beginning | — | — | (4,778,788) | — | |
| Net Position (Deficit) - Ending | \$ — | \$ — | \$ (3,930,750) | \$ 848,038 | |

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 February 28, 2025

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
|---|-------------------|-------------------|----------------------|---|----------------|
| | Original | Final | | | |
| REVENUES: | | | | | |
| Premium Contributions | \$ 76,751,102 | \$ 76,751,102 | \$ 39,556,342 | \$ (37,194,760) | 51.54 % |
| General Revenues | — | — | 268,923 | 268,923 | — % |
| Total Revenues | <u>76,751,102</u> | <u>76,751,102</u> | <u>39,825,265</u> | <u>(36,925,837)</u> | <u>51.89 %</u> |
| EXPENSES: | | | | | |
| Personnel Services | 3,306,714 | 3,306,714 | 1,520,435 | 1,786,279 | 45.98 % |
| Professional Services | 1,040,055 | 1,040,055 | 407,177 | 632,878 | 39.15 % |
| Outside Contracts | 3,456,768 | 3,456,768 | 1,107,992 | 2,348,776 | 32.05 % |
| Materials and Supplies | 34,000 | 34,000 | 4,592 | 29,408 | 13.51 % |
| Communications | 25 | 25 | — | 25 | — % |
| Benefits Provided | 72,406,418 | 72,406,418 | 34,436,422 | 37,969,996 | 47.56 % |
| Other Operating Expenses | 16,050 | 16,050 | 447 | 15,603 | 2.79 % |
| Total Expenses | <u>80,260,029</u> | <u>80,260,029</u> | <u>37,477,065</u> | <u>42,782,965</u> | <u>46.69 %</u> |
| Operating Income (Loss) | (3,508,927) | (3,508,927) | 2,348,200 | 5,857,128 | |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Transfers In | 150,000 | 150,000 | — | (150,000) | — % |
| Investment Earnings | 1,009,370 | 1,009,370 | 1,076,758 | 67,388 | — % |
| Intrafund Transfers | 2,349,557 | 2,349,557 | — | (2,349,557) | — % |
| Total Nonoperating Revenues (Expenses) | <u>3,508,927</u> | <u>3,508,927</u> | <u>1,076,758</u> | <u>(2,432,169)</u> | <u>30.69 %</u> |
| Change in Net Position | — | — | 3,424,958 | 3,424,959 | |
| Net Position - Beginning | — | — | 26,537,470 | — | |
| Net Position - Ending | <u>\$ —</u> | <u>\$ —</u> | <u>\$ 29,962,428</u> | <u>\$ 3,424,959</u> | |