

INTERIM FINANCIAL STATEMENTS
November 30, 2024



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds November 30, 2024

	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	\$ 71,728,823	\$ —	\$ —	\$ 58,610,513	\$ —	\$ 82,098,810	\$ 212,438,146
Cash with Fiscal Agent	—	—	—	246,797	—	5,666,785	5,913,582
Restricted Cash and Investments	25,900,093	13,892,807	19,544,173	288,799,629	48,398,200	57,360,999	453,895,901
Receivables - Net of Allowances							
Taxes	37,410,117	—	6,764,845	—	—	—	44,174,962
Interest	1,572,092	416,633	399,352	3,913,193	707,153	1,517,161	8,525,584
Trade	4,767,373	40,108	5	1,404,314	31	524,397	6,736,228
Notes	1,103,091	32,476,605	—	—	—	10,412,750	43,992,446
Due from Other Government Agencies	2,542	102,244	—	380,670	3,161,812	3,840,904	7,488,172
Other	10,878,117	—	—	—	—	10,705,800	21,583,917
Prepaid Items	1,152,862	—	—	—	—	451,661	1,604,523
Due from Other Funds	—	—	—	1,000,000	—	—	1,000,000
Due from Component Unit	—	—	—	2,184,613	—	326,888	2,511,501
Inventory	7,244,631	—	—	—	—	133,483	7,378,114
Lease Receivable	10,198,907	—	—	—	—	8,025,601	18,224,508
Total Assets	<u>\$171,958,648</u>	<u>\$ 46,928,397</u>	<u>\$ 26,708,375</u>	<u>\$356,539,729</u>	<u>\$ 52,267,196</u>	<u>\$ 181,065,239</u>	<u>\$ 835,467,584</u>
LIABILITIES							
Accounts Payable	\$ 4,218,225	\$ 5,566	\$ 24	\$ 4,019,218	\$ 383,592	\$ 4,320,618	\$ 12,947,243
Due to Other Funds	—	—	—	—	—	1,000,000	1,000,000
Taxes Payable	26,948	—	—	—	—	4,000	30,948
Unearned Revenue	191,393	714,166	—	16,048,008	46,495,299	19,257,375	82,706,241
Construction Contracts and Retainage Payable	—	—	—	12,284	—	—	12,284
Due to Other Government Agencies	899,991	—	—	—	—	609,141	1,509,132
Total Liabilities	<u>5,336,557</u>	<u>719,732</u>	<u>24</u>	<u>20,079,510</u>	<u>46,878,891</u>	<u>25,191,134</u>	<u>98,205,848</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	1,103,091	—	—	—	—	—	1,103,091
Leases	9,750,097	—	—	—	—	7,521,616	17,271,713
Deferred Inflows Other	—	—	—	3,110,567	2,905,411	1,752,533	7,768,511
Total Deferred Inflows of Resources	<u>24,287,410</u>	<u>32,724,104</u>	<u>6,364,319</u>	<u>3,110,567</u>	<u>2,905,411</u>	<u>9,274,149</u>	<u>78,665,960</u>
FUND BALANCES (DEFICITS)							
Nonspendable	8,397,493	—	—	—	—	585,144	8,982,637
Restricted	25,900,093	13,484,561	20,344,032	288,799,629	2,482,894	60,046,599	411,057,808
Committed	93,569,344	—	—	44,550,023	—	96,017,978	234,137,345
Unassigned (Deficits)	14,467,751	—	—	—	—	(10,049,765)	4,417,986
Total Fund Balances (Deficits)	<u>142,334,681</u>	<u>13,484,561</u>	<u>20,344,032</u>	<u>333,349,652</u>	<u>2,482,894</u>	<u>146,599,956</u>	<u>658,595,776</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	<u>\$171,958,648</u>	<u>\$ 46,928,397</u>	<u>\$ 26,708,375</u>	<u>\$356,539,729</u>	<u>\$ 52,267,196</u>	<u>\$ 181,065,239</u>	<u>\$ 835,467,584</u>

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending November 30, 2024

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	COVID-19 Relief Grants	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Property Taxes	\$ 18,271,556	\$ —	\$ 7,807,253	\$ —	\$ —	\$ 360,082	\$ 26,438,891
Penalties and Interest - Delinquent Taxes	332,223	—	151,021	—	—	271	483,515
Sales Taxes	33,583,810	—	—	—	—	150,563	33,734,373
Hotel Occupancy Tax	—	—	—	30,540	—	463,725	494,265
Rental Vehicle Tax	—	—	—	—	—	241,325	241,325
Franchise Fees	14,857,876	—	—	—	—	4,631,613	19,489,489
Charges for Services	8,026,894	417,844	—	—	—	4,107,881	12,552,619
Fines and Forfeitures	1,690,405	—	—	—	—	160,458	1,850,863
Licenses and Permits	3,246,341	—	—	—	—	266,618	3,512,959
Ticket Sales	—	—	—	—	—	25,951	25,951
Intergovernmental Revenues	342,027	997,575	—	1,908,544	7,651,719	4,244,428	15,144,293
Investment Earnings	1,011,917	139,320	98,721	3,077,464	516,142	1,081,260	5,924,824
Rents and Other	2,575,322	52,576	—	20,693	—	756,899	3,405,490
Total Revenues	83,938,371	1,607,315	8,056,995	5,037,241	8,167,861	16,491,074	123,298,857
EXPENDITURES							
Current:							
General Government	18,194,750	8,562	—	19,614	—	2,515,535	20,738,461
Public Safety	66,043,779	—	—	667,194	3,174,523	5,094,976	74,980,472
Public Works	11,341,062	—	—	896,784	—	776,504	13,014,350
Public Health	1,616,749	—	—	—	581,657	6,395,335	8,593,741
Culture and Recreation	13,776,317	—	—	230,976	1,097,069	1,143,171	16,247,533
Economic Development	2,411,211	—	—	—	730,847	2,606,815	5,748,873
Community and Human Development	370,682	1,572,279	—	—	151,154	98,030	2,192,145
Debt Service:							
Fiscal Fees	—	—	3,250	—	—	4,500	7,750
Capital Outlay	68,369	71,049	—	5,073,201	1,922,122	179,739	7,314,480
Total Expenditures	113,822,919	1,651,890	3,250	6,887,769	7,657,372	18,814,605	148,837,805
Excess (Deficiency) of Revenues Over Expenditures	(29,884,548)	(44,575)	8,053,745	(1,850,528)	510,489	(2,323,531)	(25,538,948)
OTHER FINANCING SOURCES (USES):							
Transfers In	8,318,778	—	194,737	395,700	—	4,744,393	13,653,608
Transfers Out	(4,592,279)	—	—	—	—	(3,568,162)	(8,160,441)
Proceeds from Sale of Capital Assets	—	—	—	96,186	—	236,329	332,515
Total Other Financing Sources (Uses)	3,726,499	—	194,737	491,886	—	1,412,560	5,825,682
Net Change in Fund Balances	(26,158,049)	(44,575)	8,248,482	(1,358,642)	510,489	(910,971)	(19,713,266)
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	\$142,334,681	\$ 13,484,561	\$ 20,344,032	\$333,349,652	\$ 2,482,894	\$ 146,599,956	\$ 658,595,776

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

November 30, 2024

	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	\$ 41,747,732	\$ 52,803,340	\$ 125,217,002	\$ 26,326,821	\$ 20,710,394	\$ 266,805,289	\$ 52,915,770
Receivables - Net of Allowances:							
Taxes	—	—	11,027,025	—	—	11,027,025	—
Interest	974,503	781,046	1,364,338	263,881	14,442	3,398,210	517,684
Trade	2,785,711	870,703	23,922	11	261,274	3,941,621	36,641
Leases Receivable	8,066,432	—	98,190	—	—	8,164,622	—
Due from Other Government Agencies	20,288,072	172,697	22,817	—	—	20,483,586	—
Due from Component Unit	—	1,628,360	—	—	—	1,628,360	—
Prepaid Items	—	5,201	558,626	—	—	563,827	—
Inventory	1,837,328	—	6,202,380	—	—	8,039,708	970,396
Total Current Assets	75,699,778	56,261,347	144,514,300	26,590,713	20,986,110	324,052,248	54,440,491
Noncurrent Assets:							
Restricted Cash and Investments	33,377,992	18,799,297	—	—	—	52,177,289	—
Uncollected Property Taxes Receivable - Other Taxing Entities	—	—	—	—	89,966,101	89,966,101	—
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	190,636
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	479,844,579	83,631,646	228,494,523	15,331,357	91,090,147	898,392,252	190,636
Total Assets	555,544,357	139,892,993	373,008,823	41,922,070	112,076,257	1,222,444,500	54,631,127
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	\$ 564,358,220	\$ 152,526,232	\$ 395,319,223	\$ 43,653,497	\$ 112,133,200	\$ 1,267,990,372	\$ 58,321,709

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

November 30, 2024

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current Liabilities:							
Accounts Payable	\$ 4,084,181	\$ 564,801	\$ 4,100,786	\$ 79,502	\$ 4,450	\$ 8,833,720	\$ 269,037
Bond Obligations, Net	1,546,083	1,514,875	2,315,932	—	—	5,376,890	—
Revenue Bonds, Net	5,831,421	—	—	—	—	5,831,421	—
Lease Liability	—	—	68,286	—	130,499	198,785	—
SBITA Liability	—	—	307,062	120,617	—	427,679	—
Taxes Payable	76,883	35,130	—	7,136	—	119,149	—
Interest Payable on Bonds and Notes	116,247	10,111	61,116	—	—	187,474	—
Due to Other Government Agencies	—	—	—	—	17,409,166	17,409,166	—
Unearned Revenue	3,822,437	—	—	10,000	—	3,832,437	—
Construction Contracts and Retainage Payable	55,452	—	—	—	—	55,452	—
Property Taxes Subject to Refund - Other Taxing Entities	—	—	—	—	1,149,277	1,149,277	—
Prepaid Property Taxes	—	—	—	—	38,925	38,925	—
Compensated Absences	848,992	483,863	558,622	80,174	40,554	2,012,205	230,291
Claims and Judgements	—	—	—	—	—	—	6,721,729
Total OPEB Liability	195,932	257,359	395,310	47,105	623	896,329	79,808
Total Current Liabilities	16,577,628	2,866,139	7,807,114	344,534	18,773,494	46,368,909	7,300,865
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	—	—	—	—	89,966,101	89,966,101	—
Total Noncurrent Liabilities	75,097,742	58,063,183	97,542,774	4,537,013	91,144,512	326,385,224	25,292,307
Total Liabilities	91,675,370	60,929,322	105,349,888	4,881,547	109,918,006	372,754,133	32,593,172
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	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	232,218,181	55,555,588	178,453,267	15,082,988	(1,259,700)	480,050,324	190,636
Restricted for:							
Debt Service	2,737,000	—	—	—	—	2,737,000	—
Cash Reserve	8,014,374	—	—	—	—	8,014,374	—
Passenger Facilities	22,626,618	—	—	—	—	22,626,618	—
Unrestricted	44,510,453	32,368,027	104,018,351	23,003,695	3,423,416	207,323,942	24,427,446
Total Net Position	310,106,626	87,923,615	282,471,618	38,086,683	2,163,716	720,752,258	24,618,082
Total Liabilities, Deferred Inflows of Resources and Net Position	\$564,358,220	\$ 152,526,232	\$395,319,223	\$ 43,653,497	\$112,133,200	\$1,267,990,372	\$ 58,321,709

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending November 30, 2024

	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	\$ 14,618,821	\$ 13,013,916	\$ 31,455	\$ 173	\$ —	\$ 27,664,365	\$ —
Charges of Tolls	—	—	—	7,466,203	—	7,466,203	—
Charges of Fares and Fees	245,250	—	1,547,699	—	—	1,792,949	—
Sales to Departments	—	—	—	—	—	—	4,774,214
Premium Contributions	—	—	—	—	—	—	19,540,940
Intergovernmental Revenues	—	—	—	—	1,820,908	1,820,908	—
Penalties and Interest - Delinquent taxes	—	—	—	—	128,060	128,060	—
General Revenues	526,813	72,014	180,350	293,975	1,660	1,074,812	100,835
Total Operating Revenues	15,390,884	13,085,930	1,759,504	7,760,351	1,950,628	39,947,297	24,415,989
OPERATING EXPENSES:							
Personnel Services	4,847,234	5,825,962	8,601,409	944,291	357,852	20,576,748	2,025,229
Contractual Services	—	—	—	131,495	—	131,495	—
Professional Services	40,504	43,790	42,173	39,237	151	165,855	224,485
Outside Contracts	337,988	318,698	3,283,035	336,926	189,495	4,466,142	665,455
Fuel and Lubricants	—	649,140	292,344	1,329	19	942,832	1,287,907
Materials and Supplies	331,282	2,036,836	1,452,012	101,801	8,556	3,930,487	806,142
Communications	25,282	55,672	36,533	1,825	129,112	248,424	—
Utilities	529,823	26,561	292,785	19,812	—	868,981	6,445
Travel and Training	100,472	14,680	11,310	—	—	126,462	—
Benefits Provided	—	—	4,448	—	—	4,448	16,483,016
Maintenance and Repairs	38,891	20,065	97,111	46,683	—	202,750	488,150
Other Operating Expenses	858,999	1,338,152	1,346,935	136,753	130,405	3,811,244	2,864
Total Operating Expenses	7,110,475	10,329,556	15,460,095	1,760,152	815,590	35,475,868	21,989,693
Operating Income (Loss)	8,280,409	2,756,374	(13,700,591)	6,000,199	1,135,038	4,471,429	2,426,296
NONOPERATING REVENUES (EXPENSES):							
Investment Earnings	786,678	616,761	1,115,165	217,742	9,367	2,745,713	433,104
Customer Facility Charge	806,670	—	—	—	—	806,670	—
Capital Outlay	(2,431,448)	(2,830,065)	(6,892,937)	—	—	(12,154,450)	—
Sales Tax	—	—	15,998,122	—	—	15,998,122	—
Total Nonoperating Revenues (Expenses)	(838,100)	(2,213,304)	10,220,350	217,742	9,367	7,396,055	433,104
Income (Loss) Before Capital Contributions and Transfers	7,442,309	543,070	(3,480,241)	6,217,941	1,144,405	11,867,484	2,859,400
Capital Contributions	396,759	72,011	68,159	—	—	536,929	—
Transfers Out	—	(4,553,322)	—	(4,265,415)	—	(8,818,737)	—
Transfers In	—	2,463,984	—	—	—	2,463,984	—
Change in Net Position	7,839,068	(1,474,257)	(3,412,082)	1,952,526	1,144,405	6,049,660	2,859,400
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	\$ 310,106,626	\$ 87,923,615	\$ 282,471,618	\$ 38,086,683	\$ 2,163,716	\$ 720,752,258	\$ 24,618,082

CITY OF EL PASO, TEXAS

Statement of Cash Flows Proprietary Funds For the Period Ending November 30, 2024

	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	\$ 14,356,861	\$ 18,446,643	\$ 1,811,040	\$ 7,757,835	\$ 1,719,279	\$ 44,091,658	\$ 19,641,769
Receipts from Interfund Services	—	—	—	—	—	—	4,767,534
Payments to Suppliers	(5,316,745)	(2,799,991)	(10,062,468)	(1,035,575)	(460,596)	(19,675,375)	(21,165,223)
Payments to Employees	(5,220,420)	(6,236,702)	(9,193,018)	(1,012,303)	(382,521)	(22,044,964)	(2,156,544)
Payments for Interfund Services	—	(2,520,907)	—	(9,280)	(204)	(2,530,391)	—
Property Taxes Collected for Other Governments	—	—	—	—	111,409,419	111,409,419	—
Property Taxes Distributed to Other Governments	—	—	—	—	(100,308,418)	(100,308,418)	—
Net Cash Provided by (Used in) Operating Activities	<u>3,819,696</u>	<u>6,889,043</u>	<u>(17,444,446)</u>	<u>5,700,677</u>	<u>11,976,959</u>	<u>10,941,929</u>	<u>1,087,536</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	—	(4,553,322)	—	(4,265,415)	—	(8,818,737)	—
Transfers from Other Funds	—	2,463,984	—	—	—	2,463,984	—
Sales Tax	—	—	15,998,122	—	—	15,998,122	—
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>—</u>	<u>(2,089,338)</u>	<u>15,998,122</u>	<u>(4,265,415)</u>	<u>—</u>	<u>9,643,369</u>	<u>—</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	806,670	—	—	—	—	806,670	—
Capital Contributions from Other Governments and Agencies	396,759	152,404	6,153,326	—	—	6,702,489	—
Acquisition and Construction of Capital Assets	(8,009,258)	(5,487,941)	(4,363,266)	(15,496)	(6,028)	(17,881,989)	(11,529)
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(6,805,829)</u>	<u>(5,335,537)</u>	<u>1,790,060</u>	<u>(15,496)</u>	<u>(6,028)</u>	<u>(10,372,830)</u>	<u>(11,529)</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Sale of Investments	76,975,860	71,608,419	123,805,634	24,618,940	1,227,221	298,236,074	51,384,515
Interest	91,420	7,102	12,764	2,442	122	113,850	5,096
Net Cash Provided by (Used in) Investing Activities	<u>77,067,280</u>	<u>71,615,521</u>	<u>123,818,398</u>	<u>24,621,382</u>	<u>1,227,343</u>	<u>298,349,924</u>	<u>51,389,611</u>
Net Increase in Cash	74,081,147	71,079,689	124,162,134	26,041,148	13,198,274	308,562,392	52,465,618
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>\$ 75,125,724</u>	<u>\$ 71,602,637</u>	<u>\$ 125,217,002</u>	<u>\$ 26,326,821</u>	<u>\$ 20,710,394</u>	<u>\$ 318,982,578</u>	<u>\$ 52,915,770</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:							
Operating Income (Loss)	\$ 8,280,409	\$ 2,756,374	\$ (13,700,591)	\$ 6,000,199	\$ 1,135,038	\$ 4,471,429	\$ 2,426,296
Adjustments to Reconcile Operating Income (Loss) to Net Cash							
Provided by (Used In) Operating Activities:							
Change in Assets and Liabilities:							
Receivables	(1,008,575)	5,340,341	53,178	(16)	(231,348)	4,153,580	(6,680)
Prepays	—	1,950	(493,191)	—	—	(491,241)	—
Accounts and Other Payables	(3,452,138)	(1,209,622)	(3,303,842)	(299,506)	(27,732)	(8,292,840)	(1,332,080)
Due to Other Government Agencies	—	—	—	—	11,101,001	11,101,001	—
Net Cash Provided by (Used In) Operating Activities	<u>\$ 3,819,696</u>	<u>\$ 6,889,043</u>	<u>\$ (17,444,446)</u>	<u>\$ 5,700,677</u>	<u>\$ 11,976,959</u>	<u>\$ 10,941,929</u>	<u>\$ 1,087,536</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 November 30, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
Resources (Inflows):					
Property Taxes	\$ 277,572,261	\$ 277,572,261	\$ 18,271,556	\$ (259,300,705)	6.58 %
Penalties and Interest - Delinquent Taxes	—	—	332,223	332,223	— %
Sales Taxes	140,926,534	140,926,534	33,583,810	(107,342,724)	23.83 %
Franchise Fees	65,925,257	65,925,257	14,857,876	(51,067,381)	22.54 %
Licenses and Permits	12,352,877	12,352,877	3,246,341	(9,106,536)	26.28 %
Fines and Forfeitures	8,201,497	8,201,497	1,690,405	(6,511,092)	20.61 %
Charges for Services	32,879,851	32,879,851	8,026,894	(24,852,957)	24.41 %
Intergovernmental Revenues	3,135,548	3,135,548	342,027	(2,793,521)	10.91 %
Rents and Other	15,667,051	15,667,051	2,575,322	(13,091,729)	16.44 %
Investment Earnings	2,500,000	2,500,000	1,011,917	(1,488,083)	40.48 %
Fund Balance Transfers	7,200,000	7,200,000	—	(7,200,000)	— %
Transfers In	33,274,287	33,274,287	8,318,778	(24,955,509)	25.00 %
Amounts Available for Appropriation from Current Year Resources	599,635,163	599,635,163	92,257,149	(507,378,014)	15.39 %
Charges to Appropriations (Outflows):					
General Government:					
Mayor and Council	2,406,662	2,406,662	468,691	1,937,971	19.47 %
City Manager	3,051,390	3,051,390	569,968	2,481,422	18.68 %
City Clerk	3,162,819	3,162,819	1,117,941	2,044,878	35.35 %
Office of the Comptroller	3,774,124	3,774,124	767,622	3,006,502	20.34 %
Purchasing and Strategic Sourcing	2,589,202	2,589,202	448,628	2,140,574	17.33 %
Information Technology	26,480,762	26,480,762	7,359,470	19,121,292	27.79 %
Internal Audit	1,177,566	1,177,566	179,377	998,189	15.23 %
City Attorney	6,272,671	6,272,671	1,229,270	5,043,401	19.60 %
Human Resources	4,485,366	4,485,366	896,935	3,588,431	20.00 %
Public Safety and Community Services:					
Police Department	190,806,375	190,806,375	37,600,682	153,205,693	19.71 %
Fire Department	148,681,926	148,681,926	28,469,901	120,212,025	19.15 %
Municipal Court	6,768,995	6,768,995	1,311,182	5,457,813	19.37 %
Public Health	8,267,731	8,267,731	1,616,749	6,650,982	19.55 %
Library	12,055,846	12,055,846	2,369,082	9,686,764	19.65 %
Parks Department	50,393,759	50,393,759	9,525,584	40,868,175	18.90 %
Transportation and Public Works:					
Capital Improvement Department	8,102,901	8,102,901	1,561,234	6,541,667	19.27 %
Streets and Maintenance	62,548,663	62,548,663	9,779,828	52,768,835	15.64 %
Development and Tourism:					
City Development:					
Planning and Inspections	9,397,347	9,397,347	1,837,051	7,560,296	19.55 %
Economic Development	2,959,976	2,959,976	574,160	2,385,816	19.40 %
Community and Human Development	2,402,680	2,314,680	370,682	1,943,998	16.01 %
Culture and Recreation:					
Museums and Cultural Affairs	7,635,249	7,635,249	1,022,180	6,613,069	13.39 %
Zoo	7,880,541	7,880,541	1,762,619	6,117,922	22.37 %
Non Departmental:					
Non Departmental	28,332,612	28,420,612	7,576,362	20,844,250	26.66 %
Total Charges to Appropriations	599,635,163	599,635,163	118,415,198	481,219,965	19.75 %
Net Change in Fund Balance	—	—	(26,158,049)	(26,158,049)	
Fund Balance - Beginning	—	—	168,492,730	—	
Fund Balance - Ending	\$ —	\$ —	\$ 142,334,681	\$ (26,158,049)	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Debt Service Funds
For the Period Ending November 30, 2024

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Adopted	Final			
REVENUES					
Property Taxes	\$120,553,372	\$120,553,372	\$ 7,807,253	\$(112,746,119)	6.48 %
Penalties and Interest - Delinquent Taxes	—	—	151,021	151,021	— %
Interest	—	—	98,721	98,721	— %
Total Revenues	120,553,372	120,553,372	8,056,995	(112,496,377)	6.68 %
EXPENDITURES					
Current:					
Debt Service:					
Principal	61,130,000	61,130,000	—	61,130,000	— %
Interest	59,817,935	59,817,935	—	59,817,935	— %
Fiscal Fees	35,958	35,958	3,250	32,708	9.04 %
Total Expenditures	120,983,893	120,983,893	3,250	120,980,643	— %
Excess (Deficiency) of Revenues Over Expenditures	(430,521)	(430,521)	8,053,745	8,484,266	
OTHER FINANCING SOURCES (USES):					
Transfers In	430,521	430,521	194,737	235,784	— %
Total Other Financing Sources (Uses)	430,521	430,521	194,737	235,784	45.23 %
Net Change in Fund Balance	—	—	8,248,482	8,248,482	
Fund Balance - Beginning	—	—	12,095,550	—	
Fund Balance - Ending	\$ —	\$ —	\$ 20,344,032	\$ 8,248,482	

CITY OF EL PASO, TEXAS

Combining Balance Sheet Non-major Governmental Funds November 30, 2024

	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	\$ —	\$ (1,197,704)	\$ —	\$ (3,276,037)	\$ —	\$ —	\$ 46,000,447	\$ 6,684,843	\$ 33,887,261	\$ 82,098,810
Cash with Fiscal Agent	—	—	—	—	—	5,666,785	—	—	—	5,666,785
Restricted Cash and Investments	9,925,196	—	90,647	—	17,235,194	494,762	—	—	29,615,200	57,360,999
Receivables - Net of Allowances										
Interest	155,921	—	438	4,812	193,966	—	473,808	37,649	650,567	1,517,161
Trade	6	38,930	1,817	15,894	3,771	—	1,019	—	462,960	524,397
Notes	—	—	—	—	—	—	8,000,000	—	2,412,750	10,412,750
Due from Other Government Agencies	451,602	703,634	—	2,685,668	—	—	—	—	—	3,840,904
Other	—	—	—	—	—	7,905,785	2,714,582	—	85,433	10,705,800
Due from Component Unit	—	—	—	—	—	—	—	—	326,888	326,888
Prepaid Items	—	—	—	—	—	451,661	—	—	—	451,661
Inventory	—	—	—	—	—	133,483	—	—	—	133,483
Leases Receivable	—	—	—	—	—	—	—	—	8,025,601	8,025,601
Total Assets	\$ 10,532,725	\$ (455,140)	\$ 92,902	\$ (569,663)	\$ 17,432,931	\$ 14,652,476	\$ 57,189,856	\$ 6,722,492	\$ 75,466,660	\$ 181,065,239
LIABILITIES										
Accounts Payable	\$ 2,159	\$ —	\$ 163	\$ —	\$ 2,518	\$ 3,595,516	\$ 19,977	\$ 12,675	\$ 687,610	\$ 4,320,618
Due to Other Funds	—	—	—	—	—	—	1,000,000	—	—	1,000,000
Taxes Payable	—	—	—	—	5	—	556	—	3,439	4,000
Unearned Revenue	13,876,924	475,980	118,549	483,687	—	4,180,642	20,000	—	101,593	19,257,375
Due to Other Government Agencies	582,544	—	—	26,188	—	—	—	—	409	609,141
Total Liabilities	14,461,627	475,980	118,712	509,875	2,523	7,776,158	1,040,533	12,675	793,051	25,191,134
DEFERRED INFLOWS OF RESOURCES										
Lease Related	—	—	—	—	—	—	—	—	7,521,616	7,521,616
Other	—	—	—	1,752,533	—	—	—	—	—	1,752,533
Total Deferred Inflows of Resources	—	—	—	1,752,533	—	—	—	—	7,521,616	9,274,149
FUND BALANCES (DEFICITS)										
Nonspendable	—	—	—	—	—	585,144	—	—	—	585,144
Restricted	—	—	—	—	17,430,408	6,291,174	—	6,709,817	29,615,200	60,046,599
Committed	—	—	—	—	—	—	56,149,323	—	39,868,655	96,017,978
Unassigned (Deficits)	(3,928,902)	(931,120)	(25,810)	(2,832,071)	—	—	—	—	(2,331,862)	(10,049,765)
Total Fund Balances (Deficits)	(3,928,902)	(931,120)	(25,810)	(2,832,071)	17,430,408	6,876,318	56,149,323	6,709,817	67,151,993	146,599,956
Total Liabilities and Fund Balances (Deficits)	\$ 10,532,725	\$ (455,140)	\$ 92,902	\$ (569,663)	\$ 17,432,931	\$ 14,652,476	\$ 57,189,856	\$ 6,722,492	\$ 75,466,660	\$ 181,065,239

CITY OF EL PASO, TEXAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ending November 30, 2024

	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	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 342,350	\$ 17,732	\$ 360,082
Penalties and Interest-Delinquent taxes	—	—	—	—	—	—	—	—	271	271
Sales Taxes	—	—	—	—	—	—	150,563	—	—	150,563
Hotel Occupancy Tax	—	—	—	—	—	—	384,326	—	79,399	463,725
Rental Vehicle Tax	—	—	—	—	—	—	—	—	241,325	241,325
Franchise Fees	—	—	—	—	—	—	4,004,822	—	626,791	4,631,613
Charges for Services	—	—	—	6,187	—	—	24,396	—	4,077,298	4,107,881
Fines and Forfeitures	—	—	—	—	—	—	—	—	160,458	160,458
Licenses and Permits	—	—	—	—	—	—	—	—	266,618	266,618
Ticket Sales	—	—	—	—	—	—	—	—	25,951	25,951
Intergovernmental Revenues	1,212,728	895,737	4,448	1,710,983	—	—	—	—	420,532	4,244,428
Investment Earnings	112,837	—	400	4,032	151,857	—	359,236	31,743	421,155	1,081,260
Rents and Other	—	—	—	—	81,672	—	1,000	—	674,227	756,899
Total Revenues	1,325,565	895,737	4,848	1,721,202	233,529	—	4,924,343	374,093	7,011,757	16,491,074
EXPENDITURES										
Current:										
General Government	—	—	6,615	—	—	—	—	13,875	2,495,045	2,515,535
Public Safety	2,876,276	388,924	7,276	—	210,760	—	—	—	1,611,740	5,094,976
Public Works	—	—	—	—	—	—	—	—	776,504	776,504
Public Health	—	—	—	2,956,487	503,153	—	—	—	2,935,695	6,395,335
Culture and Recreation	21,880	15,747	—	—	—	6,127	—	—	1,099,417	1,143,171
Economic Development	—	—	—	—	—	—	2,366,254	18,200	222,361	2,606,815
Community and Human Development	—	71,274	—	—	—	—	—	—	26,756	98,030
Debt Service:										
Fiscal Fees	—	—	—	—	—	—	—	—	4,500	4,500
Capital Outlay	—	88,761	—	90,978	—	—	—	—	—	179,739
Total Expenditures	2,898,156	564,706	13,891	3,047,465	713,913	6,127	2,366,254	32,075	9,172,018	18,814,605
Excess (Deficiency) of Revenues Over Expenditures	(1,572,591)	331,031	(9,043)	(1,326,263)	(480,384)	(6,127)	2,558,089	342,018	(2,160,261)	(2,323,531)
OTHER FINANCING SOURCES (USES):										
Transfers In	—	—	—	—	—	—	1,148,841	—	3,595,552	4,744,393
Transfers Out	—	—	—	—	—	—	—	(210,526)	(3,357,636)	(3,568,162)
Proceeds from Sale of Capital Assets	—	—	—	274	—	—	—	—	236,055	236,329
Total Other Financing Sources (Uses)	—	—	—	274	—	—	1,148,841	(210,526)	473,971	1,412,560
Net Change in Fund Balances	(1,572,591)	331,031	(9,043)	(1,325,989)	(480,384)	(6,127)	3,706,930	131,492	(1,686,290)	(910,971)
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	<u>\$ (3,928,902)</u>	<u>\$ (931,120)</u>	<u>\$ (25,810)</u>	<u>\$ (2,832,071)</u>	<u>\$ 17,430,408</u>	<u>\$ 6,876,318</u>	<u>\$ 56,149,323</u>	<u>\$ 6,709,817</u>	<u>\$ 67,151,993</u>	<u>\$ 146,599,956</u>

CITY OF EL PASO, TEXAS

Combining Statement of Net Position

Internal Service Funds

November 30, 2024

	Supply and Support	Self Insurance	Total
ASSETS:			
Current Assets:			
Pooled Cash and Investments	\$ 1,198,548	\$ 51,717,222	\$ 52,915,770
Receivables - Net of Allowances			
Interest	9,319	508,365	517,684
Trade	36,618	23	36,641
Inventory	970,396	—	970,396
Total Current Assets	2,214,881	52,225,610	54,440,491
Noncurrent Assets:			
Capital Assets:			
Buildings, Improvements & Equipment, Net	190,636	—	190,636
Total Noncurrent Assets	190,636	—	190,636
Total Assets	2,405,517	52,225,610	54,631,127
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 OPEB	508,877	24,534	533,411
Difference in Expected and Actual OPEB 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	\$ 5,380,732	\$ 52,940,977	\$ 58,321,709
LIABILITIES:			
Current Liabilities:			
Accounts Payable	\$ 257,855	\$ 11,182	\$ 269,037
Compensated Absences	178,318	51,973	230,291
Claims and Judgements	—	6,721,729	6,721,729
Total OPEB Liability	71,375	8,433	79,808
Total Current Liabilities	507,548	6,793,317	7,300,865
Noncurrent Liabilities:			
Compensated Absences	416,076	121,270	537,346
Total OPEB Liability	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	8,294,335	24,298,837	32,593,172
DEFERRED INFLOWS OF RESOURCES			
Difference in Actual and Expected for OPEB Experience	170,167	(20,805)	149,362
Change in Assumptions for OPEB	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	190,636	—	190,636
Unrestricted (Deficit)	(4,135,763)	28,563,209	24,427,446
Total Net Position (Deficit)	(3,945,127)	28,563,209	24,618,082
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	\$ 5,380,732	\$ 52,940,977	\$ 58,321,709

CITY OF EL PASO, TEXAS
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Period Ending November 30, 2024

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	\$ 4,774,214	\$ —	\$ 4,774,214
Premium Contributions	—	19,540,940	19,540,940
General Revenues	1,065	99,770	100,835
Total Operating Revenues	<u>4,775,279</u>	<u>19,640,710</u>	<u>24,415,989</u>
OPERATING EXPENSES:			
Personnel Services	1,333,397	691,832	2,025,229
Outside Contracts	26,687	638,768	665,455
Professional Services	—	224,485	224,485
Fuel and Lubricants	1,287,907	—	1,287,907
Materials and Supplies	803,596	2,546	806,142
Utilities	6,445	—	6,445
Benefits Provided	—	16,483,016	16,483,016
Maintenance and Repairs	488,150	—	488,150
Other Operating Expenses	2,417	447	2,864
Total Operating Expenses	<u>3,948,599</u>	<u>18,041,094</u>	<u>21,989,693</u>
 Operating Income	 <u>826,680</u>	 <u>1,599,616</u>	 <u>2,426,296</u>
NONOPERATING REVENUES (EXPENSES):			
Investment Earnings	6,981	426,123	433,104
Total Nonoperating Revenues (Expenses)	<u>6,981</u>	<u>426,123</u>	<u>433,104</u>
 Change in Net Position	 <u>833,661</u>	 <u>2,025,739</u>	 <u>2,859,400</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>\$ (3,945,127)</u></u>	<u><u>\$28,563,209</u></u>	<u><u>\$24,618,082</u></u>

CITY OF EL PASO, TEXAS

Combining Statement of Cash Flows Internal Service Funds

For the Period Ending November 30, 2024

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	\$ 1,064	\$ 19,640,705	\$ 19,641,769
Receipts from Interfund Services	4,767,534	—	4,767,534
Payments to Suppliers	(3,595,649)	(17,569,574)	(21,165,223)
Payments to Employees	(1,426,164)	(730,380)	(2,156,544)
Net Cash Provided by (Used in) Operating Activities	(253,215)	1,340,751	1,087,536
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	1,450,444	49,934,071	51,384,515
Interest	144	4,952	5,096
Net Cash Provided by (Used in) Investing Activities	1,450,588	49,939,023	51,389,611
Net Increase in Cash	1,185,844	51,279,774	52,465,618
Cash - Beginning of the Year	12,704	437,448	450,152
Cash - End of the Year	\$ 1,198,548	\$ 51,717,222	\$ 52,915,770
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating Income (Loss)	\$ 826,680	\$ 1,599,616	\$ 2,426,296
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used in) Operating Activities:			
Change in Assets and Liabilities:			
Receivables, Net	(6,680)	—	(6,680)
Accounts and Other Payables	(1,073,215)	(258,865)	(1,332,080)
Net Cash Provided by (Used in) Operating Activities	\$ (253,215)	\$ 1,340,751	\$ 1,087,536

**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 November 30, 2024

	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	\$ 12,704,095	\$ (35,020,555)	26.62 %
Charges of Fares and Fees	818,130	818,130	245,250	(572,880)	29.98 %
General Revenues	2,306,238	2,306,238	526,813	(1,779,425)	22.84 %
Total Revenues	50,849,018	50,849,018	13,476,158	(37,372,860)	26.50 %
EXPENSES:					
Personnel Services	23,945,361	23,945,361	4,847,234	19,098,127	20.24 %
Contractual Services	111,100	111,100	—	111,100	— %
Professional Services	1,461,125	1,461,125	39,754	1,421,371	2.72 %
Outside Contracts	11,298,404	11,298,404	261,541	11,036,863	2.31 %
Fuel and Lubricants	460,593	460,593	—	460,593	— %
Materials and Supplies	1,407,161	1,407,161	270,756	1,136,405	19.24 %
Communications	687,889	687,889	25,282	662,607	3.68 %
Utilities	2,679,260	2,679,260	529,823	2,149,437	19.77 %
Travel	199,420	199,420	100,472	98,948	50.38 %
Benefits Provided	600	600	—	600	— %
Maintenance and Repairs	843,500	843,500	13,819	829,681	1.64 %
Other Operating Expenses	2,966,040	2,966,040	661,337	2,304,703	22.30 %
Total Expenses	46,060,453	46,060,453	6,750,018	39,310,435	14.65 %
Operating Income	4,788,565	4,788,565	6,726,140	1,937,575	
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	555,337	(412,663)	57.37 %
Total Nonoperating Revenues (Expenses)	(4,788,565)	(4,788,565)	555,337	5,343,902	— %
Change in Net Position	—	—	7,281,477	7,281,477	
Net Position - Beginning	—	—	228,800,322	—	
Net Position - Ending	\$ —	\$ —	\$ 236,081,799	\$ 7,281,477	

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 November 30, 2024

	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	\$ 13,013,916	\$ (60,553,889)	17.69 %
General Revenues	427,105	427,105	72,014	(355,091)	16.86 %
Total Revenues	73,994,910	73,994,910	13,085,930	(60,908,980)	17.68 %
EXPENSES:					
Personnel Services	28,572,753	28,572,753	5,685,363	22,887,390	19.90 %
Professional Services	285,750	285,750	43,790	241,960	15.32 %
Outside Contracts	4,435,200	4,591,417	318,659	4,272,758	6.94 %
Fuel and Lubricants	4,226,500	4,226,500	647,131	3,579,369	15.31 %
Materials and Supplies	9,000,650	9,011,050	2,031,247	6,979,803	22.54 %
Communications	306,400	306,400	55,070	251,330	17.97 %
Utilities	109,000	109,000	25,498	83,502	23.39 %
Travel	133,000	133,000	13,038	119,962	9.80 %
Maintenance and Repairs	568,000	568,000	19,685	548,315	3.47 %
Other Operating Expenses	5,914,107	5,747,490	1,349,191	4,398,299	23.47 %
Landfill and Transfer Station	2,000,000	2,000,000	—	2,000,000	— %
Total Expenses	55,551,360	55,551,360	10,188,672	45,362,688	18.34 %
Operating Income	18,443,550	18,443,550	2,897,258	(15,546,292)	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	9,855,931	9,855,931	2,463,984	(7,391,947)	25.00 %
Transfers Out	(31,802,283)	(38,982,486)	(4,553,322)	34,429,164	11.68 %
Investment Earnings	1,000,000	1,000,000	587,422	(412,578)	58.74 %
Interest Expense	(245,633)	(245,633)	—	245,633	— %
Current Portion - Bonds	(1,485,000)	(1,485,000)	—	1,485,000	— %
Intrafund Transfers	4,224,435	11,404,638	—	(11,404,638)	— %
Capital Contributions	9,000	9,000	15,019	6,019	166.88 %
Total Nonoperating Revenues (Expenses)	(18,443,550)	(18,443,550)	(1,486,897)	16,956,653	8.06 %
Change in Net Position	—	—	1,410,361	1,410,361	
Net Position - Beginning	—	—	97,221,166	—	
Net Position - Ending	\$ —	\$ —	\$ 98,631,527	\$ 1,410,361	

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 November 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Rentals and Fees	\$ 103,232	\$ 103,232	\$ 31,455	\$ (71,777)	30.47 %
Charges of Fares and Fees	6,361,639	6,361,639	1,547,699	(4,813,940)	24.33 %
General Revenues	2,100,000	2,100,000	180,350	(1,919,650)	8.59 %
Total Revenues	8,564,871	8,564,871	1,759,504	(6,805,367)	20.54 %
EXPENSES:					
Personnel Services	30,013,717	30,013,717	6,294,969	23,718,748	20.97 %
Professional Services	723,500	767,840	32,110	735,730	4.18 %
Outside Contracts	19,878,710	19,856,370	1,167,102	18,689,268	5.88 %
Contractual Services	20,000	20,000	—	20,000	— %
Fuel and Lubricants	4,250,000	4,250,000	254,573	3,995,427	5.99 %
Materials and Supplies	3,742,985	3,715,985	292,012	3,423,973	7.86 %
Communications	292,000	292,000	36,533	255,467	12.51 %
Utilities	1,866,000	1,866,000	292,785	1,573,215	15.69 %
Travel	169,685	169,685	11,310	158,375	6.67 %
Benefits Provided	56,500	55,500	4,448	51,052	8.01 %
Maintenance and Repairs	706,000	711,000	81,691	629,309	11.49 %
Other Operating Expenses	15,205,748	15,206,748	1,327,653	13,879,095	8.73 %
Total Expenses	76,924,845	76,924,845	9,795,186	67,129,659	12.73 %
Operating Loss	(68,359,974)	(68,359,974)	(8,035,682)	60,324,292	
NONOPERATING REVENUES (EXPENSES)					
Sales Tax	66,000,000	66,000,000	15,998,122	(50,001,878)	24.24 %
Investment Earnings	2,769,000	2,769,000	1,115,165	(1,653,835)	40.27 %
Interest Expense	(1,473,312)	(1,473,312)	—	1,473,312	— %
Current Portion - Bonds	(2,065,000)	(2,065,000)	—	2,065,000	— %
Intrafund Transfers	9,409,286	9,409,286	—	(9,409,286)	— %
Transfers Out	(6,280,000)	(6,280,000)	—	6,280,000	— %
Total Nonoperating Revenues (Expenses)	68,359,974	68,359,974	17,113,287	(51,246,687)	25.03 %
Change in Net Position	—	—	9,077,605	9,077,605	
Net Position - Beginning	—	—	286,239,839	—	
Net Position - Ending	\$ —	\$ —	\$ 295,317,444	\$ 9,077,605	

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 November 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Tolls	\$ 20,541,202	\$ 20,541,202	\$ 5,917,332	\$ (14,623,870)	28.81 %
General Revenues	1,393,564	1,393,564	293,975	(1,099,589)	21.10 %
Charges of Rentals and Fees	—	—	173	173	— %
Total Revenues	21,934,766	21,934,766	6,211,480	(15,723,286)	28.32 %
EXPENSES:					
Personnel Services	4,980,560	4,980,560	944,291	4,036,269	18.96 %
Professional Services	117,752	76,868	9,471	67,397	12.32 %
Outside Contracts	2,331,791	2,266,475	336,926	1,929,549	14.87 %
Fuel and Lubricants	13,500	13,500	1,329	12,171	9.84 %
Materials and Supplies	184,730	264,530	101,801	162,729	38.48 %
Communications	15,200	15,200	1,825	13,375	12.01 %
Utilities	106,500	106,500	19,812	86,688	18.60 %
Travel	30,000	30,000	—	30,000	— %
Maintenance and Repairs	219,760	214,160	46,683	167,477	21.80 %
Other Operating Expenses	470,598	470,598	136,753	333,845	29.06 %
Total Expenses	8,470,391	8,438,391	1,598,891	6,839,500	18.95 %
 Operating Income	 13,464,375	 13,496,375	 4,612,589	 (8,883,786)	
NONOPERATING REVENUES (EXPENSES)					
Transfers Out	(13,414,375)	(13,414,375)	(3,809,766)	(9,604,609)	28.40 %
Investment Earnings	—	—	53	(53)	— %
Capital Outlay	(50,000)	(82,000)	—	(82,000)	— %
Total Nonoperating Revenues (Expenses)	(13,464,375)	(13,496,375)	(3,809,713)	(9,686,662)	28.23 %
 Change in Net Position	 —	 —	 802,876	 802,876	
 Net Position - Beginning	 —	 —	 11,281,221	 —	
Net Position - Ending	\$ —	\$ —	\$ 12,084,097	\$ 802,876	

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 November 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
General Revenues	\$ —	\$ —	\$ 1,660	\$ 1,660	— %
Intergovernmental Revenues	2,241,860	2,241,860	1,820,908	(420,952)	81.22 %
Penalties and Interest - Delinquent Taxes	540,000	540,000	128,060	(411,940)	23.71 %
Total Revenues	2,781,860	2,781,860	1,950,628	(831,232)	70.12 %
EXPENSES:					
Personnel Services	1,741,906	1,722,606	357,852	1,364,754	20.77 %
Professional Services	469	469	151	318	32.20 %
Outside Contracts	380,000	399,300	189,495	209,805	47.46 %
Fuel and Lubricants	100	100	19	81	19.00 %
Materials and Supplies	37,532	42,000	8,556	33,444	20.37 %
Communications	141,850	143,782	129,112	14,670	89.80 %
Travel	8,000	8,000	—	8,000	— %
Other Operating Expenses	472,003	475,603	130,405	345,198	27.42 %
Total Expenses	2,781,860	2,791,860	815,590	1,976,270	29.21 %
Operating Income (Loss)	—	(10,000)	1,135,038	1,145,038	
NONOPERATING REVENUES (EXPENSES)					
Budget Only	—	10,000	—	(10,000)	— %
Investment Earnings	—	—	9,367	9,367	— %
Total Nonoperating Revenues (Expenses)	—	10,000	9,367	(633)	93.67 %
Change in Net Position	—	—	1,144,405	1,144,405	
Net Position - Beginning	—	—	1,019,311	—	
Net Position - Ending	\$ —	\$ —	\$ 2,163,716	\$ 1,144,405	

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 November 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Sales to Departments	\$ 18,040,572	\$ 18,040,572	\$ 4,774,214	\$ (13,266,358)	26.46 %
General Revenues	7,000	7,000	1,065	(5,935)	15.21 %
Total Revenues	18,047,572	18,047,572	4,775,279	(13,272,293)	26.46 %
EXPENSES:					
Personnel Services	6,620,759	6,620,759	1,333,397	5,287,362	20.14 %
Outside Contracts	220,873	220,873	26,687	194,186	12.08 %
Fuel and Lubricants	5,069,000	5,069,000	1,287,907	3,781,093	25.41 %
Materials and Supplies	3,902,220	3,902,220	803,596	3,098,624	20.59 %
Communications	500	500	—	500	— %
Utilities	30,500	30,500	6,445	24,055	21.13 %
Travel	11,500	11,500	—	11,500	— %
Benefits Provided	2,500	2,500	—	2,500	— %
Maintenance and Repairs	1,943,720	1,943,720	488,150	1,455,570	25.11 %
Other Operating Expenses	46,000	46,000	2,417	43,583	5.25 %
Total Expenses	17,847,572	17,847,572	3,948,599	13,898,973	22.12 %
Operating Income	200,000	200,000	826,680	626,680	
NONOPERATING REVENUES (EXPENSES)					
Investment Earnings	—	—	6,981	6,981	— %
Capital Outlay	(200,000)	(200,000)	—	200,000	— %
Total Nonoperating Revenues (Expenses)	(200,000)	(200,000)	6,981	206,981	3.49 %
Change in Net Position	—	—	833,661	833,661	
Net Position (Deficit) - Beginning	—	—	(4,778,788)	—	
Net Position (Deficit) - Ending	\$ —	\$ —	\$ (3,945,127)	\$ 833,661	

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 November 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Premium Contributions	\$ 76,751,102	\$ 76,751,102	\$ 19,540,940	\$ (57,210,162)	25.46 %
General Revenues	—	—	99,770	99,770	— %
Total Revenues	76,751,102	76,751,102	19,640,710	(57,110,392)	25.59 %
EXPENSES:					
Personnel Services	3,306,714	3,306,714	691,832	2,614,882	20.92 %
Professional Services	1,040,055	1,040,055	224,485	815,570	21.58 %
Outside Contracts	3,456,768	3,456,768	638,768	2,818,000	18.48 %
Materials and Supplies	34,000	34,000	2,546	31,454	7.49 %
Communications	25	25	—	25	— %
Benefits Provided	72,406,418	72,406,418	16,483,016	55,923,402	22.76 %
Other Operating Expenses	16,050	16,050	447	15,603	2.79 %
Total Expenses	80,260,029	80,260,029	18,041,094	62,218,936	22.48 %
Operating Income (Loss)	(3,508,927)	(3,508,927)	1,599,616	5,108,544	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	150,000	150,000	—	(150,000)	— %
Investment Earnings	1,009,370	1,009,370	426,123	(583,247)	— %
Intrafund Transfers	2,349,557	2,349,557	—	(2,349,557)	— %
Total Nonoperating Revenues (Expenses)	3,508,927	3,508,927	426,123	(3,082,804)	12.14 %
Change in Net Position	—	—	2,025,739	2,025,740	
Net Position - Beginning	—	—	26,537,470	—	
Net Position - Ending	\$ —	\$ —	\$ 28,563,209	\$ 2,025,740	