INTERIM FINANCIAL STATEMENTS
May 31, 2026

CITY OF EL PASO, TEXAS

Balance Sheet
Governmental Funds
May 31, 2026

	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	$211,670,288	$ —	$ —	$ 62,548,327	$ —	$ 74,890,109	$ 349,108,724
Cash with Fiscal Agent	—	—	—	—	—	9,428,503	9,428,503
Restricted Cash and Investments	29,563,240	13,878,189	96,045,961	152,710,203	10,158,982	48,005,427	350,362,002
Receivables - Net of Allowances							
Taxes	39,367,061	—	7,500,617	—	—	—	46,867,678
Interest	646,390	299,859	181,050	882,559	72,206	614,243	2,696,307
Trade	1,922,101	35,101	—	1,283,428	—	1,977,620	5,218,250
Notes	620,133	30,583,987	—	—	—	14,247,942	45,452,062
Other	10,740,026	—	—	—	—	6,947,036	17,687,062
Due from Other Government Agencies	—	—	—	1,696,361	—	5,493,358	7,189,719
Prepaid Items	—	—	—	—	—	394,519	394,519
Due from Other Funds	—	—	—	500,000	—	—	500,000
Due from Component Unit	—	—	—	1,585,097	—	220,706	1,805,803
Inventory	7,342,728	—	—	—	—	173,027	7,515,755
Lease Receivable	10,221,069	—	—	—	—	13,972,953	24,194,022
Total Assets	$312,093,036	$ 44,797,136	$103,727,628	$221,205,975	$ 10,231,188	$ 176,365,443	$ 868,420,406
LIABILITIES							
Accounts Payable	$ 3,459,611	$ 3,918	$ —	$ 1,585,985	$ 356,521	$ 4,072,506	$ 9,478,541
Due to Other Funds	—	—	—	—	—	500,000	500,000
Taxes Payable	50,404	—	—	—	—	4,263	54,667
Unearned Revenue	102,728	15,532	—	15,459,481	9,684,276	5,474,469	30,736,486
Due to Other Government Agencies	1,000,722	—	—	—	—	51,417	1,052,139
Total Liabilities	4,613,465	19,450	—	17,045,466	10,040,797	10,102,655	41,821,833
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenues Low Income Housing	—	30,833,638	—	—	—	—	30,833,638
Unavailable Revenues Property Taxes	15,736,581	—	7,330,458	—	—	—	23,067,039
Unavailable Revenues 380 Agreement	620,133	—	—	—	—	—	620,133
Leases	9,567,358	—	—	—	—	12,831,551	22,398,909
Deferred Inflows Other	—	—	—	—	—	305,883	305,883
Total Deferred Inflows of Resources	25,924,072	30,833,638	7,330,458	—	—	13,137,434	77,225,602
FUND BALANCES (DEFICITS)							
Nonspendable	7,342,728	—	—	—	—	567,546	7,910,274
Restricted	29,563,240	13,944,048	96,397,170	152,710,203	190,391	62,882,379	355,687,431
Committed	99,079,719	—	—	51,450,306	—	96,633,561	247,163,586
Unassigned (Deficits)	145,569,812	—	—	—	—	(6,958,132)	138,611,680
Total Fund Balances (Deficits)	281,555,499	13,944,048	96,397,170	204,160,509	190,391	153,125,354	749,372,971
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	$312,093,036	$ 44,797,136	$103,727,628	$221,205,975	$ 10,231,188	$ 176,365,443	$ 868,420,406

CITY OF EL PASO, TEXAS

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending May 31, 2026

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	COVID-19 Relief Grants	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Property Taxes	$299,823,004	$ —	$114,353,067	$ —	$ —	$ 3,898,577	$ 418,074,648
Penalties and Interest - Delinquent Taxes	1,399,489	—	596,626	—	—	1,854	1,997,969
Sales Taxes	113,287,808	—	—	—	—	542,734	113,830,542
Hotel Occupancy Tax	—	—	—	2,879,818	—	8,652,588	11,532,406
Rental Vehicle Tax	—	—	—	—	—	2,574,875	2,574,875
Franchise Fees	40,086,391	—	—	—	—	15,152,242	55,238,633
Charges for Services	24,814,273	1,387,350	—	—	—	29,575,899	55,777,522
Fines and Forfeitures	5,388,906	—	—	—	—	454,933	5,843,839
Licenses and Permits	9,484,706	—	—	—	—	865,483	10,350,189
Ticket Sales	—	—	—	—	—	83,633	83,633
Intergovernmental Revenues	1,722,042	5,656,886	—	7,030,239	10,506,218	24,023,397	48,938,782
Investment Earnings	5,326,919	407,524	1,577,030	6,562,163	409,054	3,102,508	17,385,198
Rents and Other	7,169,978	158,878	36,941	1,088,674	—	2,992,501	11,446,972
Total Revenues	508,503,516	7,610,638	116,563,664	17,560,894	10,915,272	91,921,224	753,075,208
EXPENDITURES							
Current:							
General Government	49,652,106	38,783	—	1,885,530	808,400	18,025,350	70,410,169
Public Safety	248,339,682	—	—	519,668	2,021,662	12,885,197	263,766,209
Public Works	37,979,379	—	—	10,128,028	8,470	6,477,698	54,593,575
Public Health	5,333,265	—	—	—	185,404	22,734,960	28,253,629
Culture and Recreation	52,175,838	—	—	1,893,595	17,344	17,394,775	71,481,552
Economic Development	8,607,482	—	—	83,125	1,505,527	13,140,366	23,336,500
Community and Human Development	782,406	7,102,294	—	159,209	991,965	463,915	9,499,789
Debt Service:							
Interest	—	—	27,423,359	—	—	1,165,499	28,588,858
Fiscal Fees	—	—	29,280	—	—	4,950	34,230
Capital Outlay	404,383	596,047	—	64,636,537	5,340,065	2,426,687	73,403,719
Total Expenditures	403,274,541	7,737,124	27,452,639	79,305,692	10,878,837	94,719,397	623,368,230
Excess (Deficiency) of Revenues Over Expenditures	105,228,975	(126,486)	89,111,025	(61,744,798)	36,435	(2,798,173)	129,706,978
OTHER FINANCING SOURCES (USES):							
Transfers In	28,591,014	—	918,014	4,474,909	—	14,882,903	48,866,840
Transfers Out	(13,880,700)	—	—	(1,816,883)	—	(18,182,807)	(33,880,390)
Loan Proceeds	—	—	—	6,379,000	—	—	6,379,000
Proceeds from Sale of Capital Assets	—	—	—	3,330,618	—	654,389	3,985,007
Total Other Financing Sources (Uses)	14,710,314	—	918,014	12,367,644	—	(2,645,515)	25,350,457
Net Change in Fund Balances	119,939,289	(126,486)	90,029,039	(49,377,154)	36,435	(5,443,688)	155,057,435
Fund Balances (Deficits) - Beginning	161,616,210	14,070,534	6,368,131	253,537,663	153,956	158,569,042	594,315,536
Fund Balances (Deficits) - Ending	$281,555,499	$ 13,944,048	$ 96,397,170	$204,160,509	$ 190,391	$ 153,125,354	$ 749,372,971

CITY OF EL PASO, TEXAS

Statement of Net Position
Proprietary Funds
May 31, 2026

	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	$ 17,648,129	$ 22,540,012	$ 146,829,638	$ 37,175,527	$ 13,061,118	$ 237,254,424	$55,486,362
Investments	28,209,072	—	—	—	—	28,209,072	—
Receivables - Net of Allowances:							
Taxes	—	—	11,088,256	—	—	11,088,256	—
Interest	308,150	194,331	484,569	109,222	5,880	1,102,152	172,212
Trade	708,814	366,973	193,755	117,715	10,762	1,398,019	16,539
Leases Receivable	7,788,195	—	101,371	—	—	7,889,566	—
Due from Other Government Agencies	880,232	61,175	—	—	—	941,407	—
Due from Component Unit	—	1,047,255	—	—	—	1,047,255	—
Prepaid Items	—	—	374,541	—	—	374,541	—
Inventory	1,810,747	—	6,296,941	—	—	8,107,688	1,164,048
Total Current Assets	57,353,339	24,209,746	165,369,071	37,402,464	13,077,760	297,412,380	56,839,161
Noncurrent Assets:							
Restricted Cash and Investments	43,922,842	18,995,168	—	—	—	62,918,010	—
Uncollected Property Taxes Receivable - Other Taxing Entities	—	—	—	—	120,860,126	120,860,126	—
Leases Receivable	155,247,978	—	1,626,891	—	—	156,874,869	—
Capital Assets:							
Land	14,175,312	15,824,730	11,753,642	2,469,531	—	44,223,215	—
Buildings, Improvements, Equipment, Net	234,090,275	56,102,088	206,127,213	10,878,401	396,386	507,594,363	311,636
Construction in Progress	67,082,750	14,585,730	8,686,023	1,773,942	—	92,128,445	—
Lease Right of Use Asset, Net	—	—	2,333,497	—	967,650	3,301,147	—
SBITA Right of Use Asset, Net	—	—	550,401	—	—	550,401	—
Total Noncurrent Assets	514,519,157	105,507,716	231,077,667	15,121,874	122,224,162	988,450,576	311,636
Total Assets	571,872,496	129,717,462	396,446,738	52,524,338	135,301,922	1,285,862,956	57,150,797
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Charge on Refunding	124,731	110,737	365,307	—	—	600,775	—
Pension Contributions Subsequent to Measurement Date	1,957,325	2,935,301	5,300,708	363,673	—	10,557,007	849,018
Difference in Projected and Actual Earnings on Pension Investments	894,327	1,341,173	2,421,955	166,167	—	4,823,622	387,925
Difference in Actual and Expected Pension Experience	1,866,046	2,798,409	5,053,504	346,713	—	10,064,672	809,422
Change in Assumptions for Pensions	1,120,771	1,680,763	3,035,202	208,242	—	6,044,978	486,150
Change in Assumptions for OPEB	1,073,972	1,206,778	1,751,720	284,702	54,301	4,371,473	419,306
Difference in Actual and Expected OPEB Experience	309,730	406,923	625,658	74,115	1,164	1,417,590	125,838
Total Deferred Outflows of Resources	7,346,902	10,480,084	18,554,054	1,443,612	55,465	37,880,117	3,077,659
Total Assets and Deferred Outflows of Resources	$ 579,219,398	$ 140,197,546	$ 415,000,792	$ 53,967,950	$135,357,387	$1,323,743,073	$60,228,456

CITY OF EL PASO, TEXAS

Statement of Net Position (continued)
Proprietary Funds
May 31, 2026

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current Liabilities:							
Accounts Payable	$ 1,031,943	$ 411,753	$ 2,114,276	$ 57,849	$ 1,179,303	$ 4,795,124	$ 620,762
Bond Obligations - Due Within One Year	1,611,256	1,525,310	2,614,136	—	—	5,750,702	—
Revenue Bonds - Due Within One Year	5,984,118	—	—	—	—	5,984,118	—
Lease Liability	—	—	69,992	—	136,964	206,956	—
SBITA Liability	—	—	210,991	—	—	210,991	—
Taxes Payable	152,391	24,422	—	7,862	—	184,675	—
Interest Payable on Bonds and Notes	102,786	8,979	58,579	—	—	170,344	—
Due to Other Government Agencies	—	—	—	—	5,380,246	5,380,246	—
Unearned Revenue	6,067,972	—	—	39,271	—	6,107,243	—
Property Taxes Subject to Refund - Other Taxing Entities	—	—	—	—	2,530,555	2,530,555	—
Prepaid Property Taxes	—	—	—	—	2,129,202	2,129,202	—
Compensated Absences	209,325	112,645	140,868	21,269	10,387	494,494	39,758
Total OPEB Liability	204,586	268,758	412,779	49,209	634	935,966	83,364
Claims and Judgements	—	—	—	—	—	—	1,156,308
Total Current Liabilities	15,364,377	2,351,867	5,621,621	175,460	11,367,291	34,880,616	1,900,192
Noncurrent Liabilities:							
Lease Liability	—	—	2,363,082	—	924,410	3,287,492	—
SBITA Liability	—	—	355,227	—	—	355,227	—
Bond Obligations, Net	26,384,488	5,726,975	37,542,359	—	—	69,653,822	—
Revenue Bonds, Net	17,795,481	—	—	—	—	17,795,481	—
Arbitrage Rebate Payable	—	—	7,985	—	—	7,985	—
Compensated Absences	2,781,026	1,496,573	1,871,530	282,567	137,998	6,569,694	528,214
Landfill Closure Costs	—	18,995,168	—	—	—	18,995,168	—
Claims and Judgments	—	118,515	8,568,360	—	—	8,686,875	21,969,858
Net Pension Liability	12,886,705	19,325,527	34,898,968	2,394,371	—	69,505,571	5,589,787
Total OPEB Liability	6,234,700	8,190,317	12,579,343	1,499,645	19,333	28,523,338	2,540,490
Uncollected Property Taxes - Other Taxing Entities	—	—	—	—	120,860,126	120,860,126	—
Total Noncurrent Liabilities	66,082,400	53,853,075	98,186,854	4,176,583	121,941,867	344,240,779	30,628,349
Total Liabilities	81,446,777	56,204,942	103,808,475	4,352,043	133,309,158	379,121,395	32,528,541
DEFERRED INFLOWS OF RESOURCES							
Change in Assumptions for OPEB	2,734,836	3,588,819	5,516,826	654,894	10,478	12,505,853	1,110,700
Difference in Actual and Expected OPEB Experience	411,846	375,481	493,012	121,040	42,450	1,443,829	153,525
Lease Related	156,436,457	—	1,645,299	—	—	158,081,756	—
Deferred Gain on Refunding	—	178,132	490,576	—	—	668,708	—
Total Deferred Inflows of Resources	159,583,139	4,142,432	8,145,713	775,934	52,928	172,700,146	1,264,225
NET POSITION							
Net Investment in Capital Assets	268,633,707	78,929,420	186,098,072	15,114,012	302,662	549,077,873	311,636
Restricted for:							
Debt Service	2,216,500	—	—	—	—	2,216,500	—
Cash Reserve	12,447,618	—	—	—	—	12,447,618	—
Passenger Facilities	29,258,724	—	—	—	—	29,258,724	—
Unrestricted	25,632,933	920,752	116,948,532	33,725,961	1,692,639	178,920,817	26,124,054
Total Net Position	338,189,482	79,850,172	303,046,604	48,839,973	1,995,301	771,921,532	26,435,690
Total Liabilities, Deferred Inflows of Resources and Net Position	$579,219,398	$ 140,197,546	$415,000,792	$ 53,967,950	$135,357,387	$1,323,743,073	$ 60,228,456

CITY OF EL PASO, TEXAS

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending May 31, 2026

	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	$ 46,311,371	$ 51,839,366	$ 372,826	$ 462,310	$ —	$ 98,985,873	$ —
Charges of Tolls	—	—	—	24,422,810	—	24,422,810	—
Charges of Fares and Fees	528,270	—	4,424,013	—	—	4,952,283	—
Sales to Departments	—	—	—	—	—	—	16,222,485
Premium Contributions	—	—	—	—	—	—	55,798,218
Intergovernmental Revenues	—	—	—	—	2,465,150	2,465,150	—
Penalties and Interest - Delinquent taxes	—	—	—	—	422,350	422,350	—
General Revenues	3,267,412	257,803	511,872	741,236	5,454	4,783,777	940,231
Total Operating Revenues	50,107,053	52,097,169	5,308,711	25,626,356	2,892,954	136,032,243	72,960,934
OPERATING EXPENSES:							
Personnel Services	17,553,225	21,571,409	28,617,030	3,791,413	1,242,821	72,775,898	7,285,074
Contractual Services	29,350	—	—	1,080,746	—	1,110,096	—
Professional Services	499,760	100,456	202,631	118,589	478	921,914	524,506
Outside Contracts	6,953,053	3,052,062	14,017,172	1,363,780	394,697	25,780,764	1,893,717
Fuel and Lubricants	171,712	2,324,715	1,306,655	5,789	64	3,808,935	4,987,856
Materials and Supplies	1,026,105	6,388,803	6,020,640	91,343	30,100	13,556,991	3,327,009
Communications	186,680	172,334	116,046	12,554	165,162	652,776	33
Utilities	1,285,516	66,438	948,708	57,847	—	2,358,509	15,528
Travel and Training	212,441	33,028	86,357	13,561	1,735	347,122	11,653
Benefits Provided	265	—	33,770	—	—	34,035	53,729,607
Maintenance and Repairs	852,184	451,909	614,018	393,519	—	2,311,630	2,281,094
Other Operating Expenses	2,260,654	4,832,934	4,785,564	476,688	433,709	12,789,549	38,607
Total Operating Expenses	31,030,945	38,994,088	56,748,591	7,405,829	2,268,766	136,448,219	74,094,684
Operating Income (Loss)	19,076,108	13,103,081	(51,439,880)	18,220,527	624,188	(415,976)	(1,133,750)
NONOPERATING REVENUES (EXPENSES):							
Investment Earnings	2,551,004	1,395,915	3,892,334	920,187	49,615	8,809,055	1,511,638
Interrest Expense	(1,233,423)	(107,755)	(702,957)	—	—	(2,044,135)	—
Customer Facility Charge	2,752,682	—	—	—	—	2,752,682	—
Capital Outlay	(31,764,382)	(28,400,537)	(17,617,034)	(172,126)	—	(77,954,079)	(70,731)
Sales Tax	—	—	54,467,911	—	—	54,467,911	—
Total Nonoperating Revenues (Expenses)	(27,694,119)	(27,112,377)	40,040,254	748,061	49,615	(13,968,566)	1,440,907
Income (Loss) Before Capital Contributions and Transfers	(8,618,011)	(14,009,296)	(11,399,626)	18,968,588	673,803	(14,384,542)	307,157
Capital Contributions	9,393,219	316,122	17,746,369	—	—	27,455,710	—
Transfers Out	(285,000)	(13,284,962)	—	(14,390,400)	—	(27,960,362)	—
Transfers In	—	7,391,948	—	5,000,000	47,802	12,439,750	—
Change in Net Position	490,208	(19,586,188)	6,346,743	9,578,188	721,605	(2,449,444)	307,157
Net Position - Beginning	337,699,274	99,436,360	296,699,861	39,261,785	1,273,696	774,370,976	26,128,533
Net Position - Ending	$ 338,189,482	$ 79,850,172	$ 303,046,604	$ 48,839,973	$ 1,995,301	$ 771,921,532	$ 26,435,690

CITY OF EL PASO, TEXAS

Statement of Cash Flows
Proprietary Funds
For the Period Ending May 31, 2026

	Business-Type Activities						Governmental Activities
	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office	Totals Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from Customers	$ 53,684,964	$ 57,988,978	$ 5,242,084	$ 25,621,933	$ 2,926,336	$ 145,464,295	$ 56,738,410
Receipts from Interfund Services	—	—	—	—	—	—	16,225,307
Payments to Suppliers	(15,385,897)	(9,957,849)	(32,202,223)	(4,008,696)	(1,050,513)	(62,605,178)	(67,961,832)
Payments to Employees	(18,101,370)	(22,204,041)	(29,496,351)	(3,907,015)	(1,281,707)	(74,990,484)	(7,501,642)
Payments for Interfund Services	—	(8,346,985)	—	(14,188)	(115)	(8,361,288)	—
Property Taxes Collected for Other Governments	—	—	—	—	1,661,286,440	1,661,286,440	—
Property Taxes Distributed to Other Governments	—	—	—	—	(1,658,022,586)	(1,658,022,586)	—
Net Cash Provided by (Used in) Operating Activities	20,197,697	17,480,103	(56,456,490)	17,692,034	3,857,855	2,771,199	(2,499,757)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	(285,000)	(13,284,962)	—	(14,390,400)	—	(27,960,362)	—
Transfers from Other Funds	—	7,391,948	—	5,000,000	47,802	12,439,750	—
Sales Tax		—	54,467,911	—	—	54,467,911	—
Net Cash Provided by (Used in) Noncapital Financing Activities	(285,000)	(5,893,014)	54,467,911	(9,390,400)	47,802	38,947,299	—
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	2,752,679	—	—	—	—	2,752,679	—
Capital Contributions from Other Governments and Agencies	40,274,650	404,005	22,308,430	—	—	62,987,085	—
Acquisition and Construction of Capital Assets	(38,665,581)	(35,224,301)	(22,822,299)	(237,565)	—	(96,949,746)	(136,026)
Interest Paid on Bonds and Notes	(1,233,423)	(107,755)	(702,957)	—	—	(2,044,135)	—
Net Cash Provided by (Used in) Capital and Related Financing Activities	3,128,325	(34,928,051)	(1,216,826)	(237,565)	—	(33,254,117)	(136,026)
CASH FLOWS FROM INVESTING ACTIVITIES							
Sale of Investments	35,388,939	62,665,962	145,054,081	27,716,111	1,132,459	271,957,552	56,285,506
Interest	2,859,287	1,787,113	4,598,193	1,052,800	56,326	10,353,719	1,658,103
Net Cash Provided by (Used in) Investing Activities	38,248,226	64,453,075	149,652,274	28,768,911	1,188,785	282,311,271	57,943,609
Net Increase in Cash	61,289,248	41,112,113	146,446,869	36,832,980	5,094,442	290,775,652	55,307,826
Cash - Beginning of the Year	281,723	423,067	382,769	342,547	7,966,676	9,396,782	178,536
Cash - End of the Year	$ 61,570,971	$ 41,535,180	$ 146,829,638	$ 37,175,527	$ 13,061,118	$ 300,172,434	$ 55,486,362
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:							
Operating Income (Loss)	$ 19,076,108	$ 13,103,081	$ (51,439,880)	$ 18,220,527	$ 624,188	$ (415,976)	$ (1,133,750)
Adjustments to Reconcile Operating Income (Loss) to Net Cash							
Provided by(Used In) Operating Activities:							
Change in Assets and Liabilities:							
Receivables	3,577,900	5,891,812	(66,626)	(4,418)	33,382	9,432,050	2,823
Prepaids	—	—	(310,715)	—	—	(310,715)	—
Accounts and Other Payables	(2,456,311)	(1,514,790)	(4,639,269)	(524,075)	(63,569)	(9,198,014)	(1,368,830)
Due to Other Government Agencies	—	—	—	—	3,263,854	3,263,854	—
Net Cash Provided by (Used In) Operating Activities	$ 20,197,697	$ 17,480,103	$ (56,456,490)	$ 17,692,034	$ 3,857,855	$ 2,771,199	$ (2,499,757)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual General Fund For the Period Ending May 31, 2026

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
Resources (Inflows):					
Property Taxes	$ 304,878,594	$ 304,878,594	$ 299,823,004	$ (5,055,590)	98.34 %
Penalties and Interest - Delinquent Taxes	—	—	1,399,489	1,399,489	— %
Sales Taxes	146,725,816	146,725,816	113,287,808	(33,438,008)	77.21 %
Franchise Fees	61,742,911	61,742,911	40,086,391	(21,656,520)	64.92 %
Licenses and Permits	12,089,877	12,089,877	9,484,706	(2,605,171)	78.45 %
Fines and Forfeitures	6,960,004	6,960,004	5,388,906	(1,571,098)	77.43 %
Charges for Services	35,249,668	35,249,668	24,814,273	(10,435,395)	70.40 %
Intergovernmental Revenues	3,926,915	3,926,915	1,722,042	(2,204,873)	43.85 %
Rents and Other	12,647,750	12,647,750	7,169,978	(5,477,772)	56.69 %
Investment Earnings	2,500,000	2,500,000	5,326,919	2,826,919	213.08 %
Fund Balance Transfers	3,250,000	3,250,000	—	(3,250,000)	— %
Proceeds from Sale of Capital Assets	—	—	—	—	— %
Transfers In	35,720,157	35,788,551	28,591,014	(7,197,537)	79.89 %
Amounts Available for Appropriation from Current Year Resources	625,691,692	625,760,086	537,094,530	(88,665,556)	85.83 %
Charges to Appropriations (Outflows):					
General Government					
Personnel Services	29,360,825	29,447,000	23,962,211	5,484,789	81.37 %
Contractual Services	29,300,183	29,229,978	19,399,655	9,830,323	66.37 %
Materials and Supplies	1,007,945	1,785,288	450,132	1,335,156	25.21 %
Other Administrative Expenditures	8,377,355	8,346,040	4,705,562	3,640,478	56.38 %
Communications	2,532,236	1,918,396	1,088,487	829,909	56.74 %
Utilities	77,100	77,100	18,793	58,307	24.37 %
Community Project Expenditures	150,000	150,000	27,266	122,734	18.18 %
Public Safety					
Personnel Services	318,912,911	318,762,855	228,086,848	90,676,007	71.55 %
Contractual Services	17,429,460	17,196,437	10,845,284	6,351,153	63.07 %
Materials and Supplies	12,082,282	12,291,756	8,068,482	4,223,274	65.64 %
Other Administrative Expenditures	1,514,148	1,476,724	577,762	898,962	39.12 %
Communications	283,263	273,080	147,459	125,621	54.00 %
Utilities	—	18,900	7,705	11,195	40.77 %
Intergovernmental Expenditures	853,621	1,003,677	606,142	397,535	60.39 %
Public Works					
Personnel Services	26,636,506	26,550,331	18,501,244	8,049,087	69.68 %
Contractual Services	6,771,380	6,979,380	5,364,700	1,614,680	76.86 %
Materials and Supplies	8,705,879	8,780,379	5,314,385	3,465,994	60.53 %
Other Administrative Expenditures	199,543	152,043	100,246	51,797	65.93 %
Communications	100	100	—	100	— %
Utilities	14,779,004	14,544,004	8,698,804	5,845,200	59.81 %
Public Health					
Personnel Services	5,708,466	5,708,466	4,178,720	1,529,746	73.20 %
Contractual Services	685,300	650,586	487,237	163,349	74.89 %
Materials and Supplies	397,229	396,708	258,391	138,317	65.13 %
Other Administrative Expenditures	139,365	187,813	58,236	129,577	31.01 %
Communications	23,820	51,607	9,948	41,659	19.28 %
Utilities	472,000	431,000	193,075	237,925	44.80 %
Intergovernmental Expenditures	372,237	372,237	147,658	224,579	39.67 %
Culture and Recreation					
Personnel Services	54,365,130	54,406,373	37,789,974	16,616,399	69.46 %
Contractual Services	9,569,815	9,177,752	5,352,030	3,825,722	58.32 %
Materials and Supplies	8,161,742	8,264,958	4,526,242	3,738,716	54.76 %
Other Administrative Expenditures	550,691	528,374	217,024	311,350	41.07 %
Communications	51,731	50,034	36,673	13,361	73.30 %
Utilities	8,205,999	8,205,999	4,184,336	4,021,663	50.99 %
Intergovernmental Expenditures	160,250	149,065	69,559	79,506	46.66 %

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (continued)

General Fund

For the Period Ending May 31, 2026

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
Economic Development					
Personnel Services	11,673,171	11,434,467	7,774,691	3,659,776	67.99 %
Contractual Services	679,575	777,608	417,500	360,108	53.69 %
Materials and Supplies	274,455	280,255	147,542	132,713	52.65 %
Other Administrative Expenditures	341,670	362,837	267,749	95,088	73.79 %
Community and Human Development					
Personnel Services	1,014,196	1,014,196	752,755	261,441	74.22 %
Contractual Services	14,660	14,620	7,170	7,450	49.04 %
Materials and Supplies	20,867	20,576	6,658	13,918	32.36 %
Other Administrative Expenditures	17,900	21,082	12,675	8,407	60.12 %
Intergovernmental Expenditures	189,422	189,422	—	189,422	— %
Community Project Expenditures	6,000	3,149	3,148	1	99.97 %
Capital Outlay	150,948	599,711	404,383	195,328	67.43 %
Transfers Out	43,471,312	43,477,724	13,880,700	29,597,024	31.93 %
Total Charges to Appropriations	625,691,692	625,760,086	417,155,241	208,604,844	66.66 %
Net Change in Fund Balance	—	—	119,939,289	119,939,288	
Fund Balance - Beginning	—	—	161,616,210	161,616,210	
Fund Balance - Ending	$ —	$ —	$ 281,555,499	$ 281,555,498	

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Debt Service Funds
For the Period Ending May 31, 2026

	Budgeted Amount			Variance with Final Budget	
	Adopted	Final	Actual Amounts	Positive (Negative)	% of Budget
REVENUES					
Property Taxes	$116,537,483	$116,537,483	$114,353,067	$ (2,184,416)	98.13 %
Penalties and Interest - Delinquent Taxes	1,205,056	1,205,056	596,626	(608,430)	49.51 %
Interest	—	—	1,577,030	1,577,030	— %
Rents and Other	—	—	36,941	36,941	— %
Total Revenues	117,742,539	117,742,539	116,563,664	(1,178,875)	99.00 %
EXPENDITURES					
Current:					
Debt Service:					
Principal	63,110,000	63,110,000	—	63,110,000	— %
Interest	54,758,539	54,758,539	27,423,359	27,335,180	50.08 %
Fiscal Fees	36,000	42,413	29,280	13,133	69.04 %
Total Expenditures	117,904,539	117,910,952	27,452,639	90,458,313	23.28 %
Excess (Deficiency) of Revenues Over Expenditures	(162,000)	(168,413)	89,111,025	89,279,438	
OTHER FINANCING SOURCES (USES):					
Transfers In	162,000	168,413	918,014	(749,601)	545.10 %
Total Other Financing Sources (Uses)	162,000	168,413	918,014	(749,601)	545.10 %
Net Change in Fund Balance	—	—	90,029,039	90,029,039	
Fund Balance - Beginning	—	—	6,368,131	6,368,131	
Fund Balance - Ending	$ —	$ —	$ 96,397,170	$ 96,397,170	

CITY OF EL PASO, TEXAS

Combining Balance Sheet
Non-major Governmental Funds
May 31, 2026

	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	$ (3,077,192)	$ (3,292,870)	$ —	$ (2,533,370)	$ —	$ —	$ 47,125,907	$ 7,992,215	$ 28,675,419	$ 74,890,109
Cash with Fiscal Agent	—	—	—	—	—	9,428,503	—	—	—	9,428,503
Restricted Cash and Investments	—	—	69,020	—	13,330,647	898,146	—	—	33,707,614	48,005,427
Receivables - Net of Allowances										
Interest	4,758	—	123	2,769	48,637	—	154,103	6,406	397,447	614,243
Trade	—	—	—	9,514	3,763	—	—	—	1,964,343	1,977,620
Notes	—	—	—	—	—	—	12,000,000	—	2,247,942	14,247,942
Due from Other Government Agencies	1,550,768	2,222,509	—	1,720,081	—	—	—	—	—	5,493,358
Other	—	—	—	—	—	4,318,542	2,557,900	—	70,594	6,947,036
Due from Component Unit	—	—	—	—	—	—	—	—	220,706	220,706
Prepaid Items	—	—	—	—	—	394,519	—	—	—	394,519
Inventory	—	—	—	—	—	173,027	—	—	—	173,027
Leases Receivable	—	—	—	—	—	—	—	—	13,972,953	13,972,953
Total Assets	$ (1,521,666)	$ (1,070,361)	$ 69,143	$ (801,006)	$ 13,383,047	$ 15,212,737	$ 61,837,910	$ 7,998,621	$ 81,257,018	$ 176,365,443
LIABILITIES										
Accounts Payable	$ 4,464	$ 16,079	$ 161	$ 57,070	$ 49,092	$ 2,787,721	$ 283,558	$ —	$ 874,361	$ 4,072,506
Due to Other Funds	—	—	—	—	—	—	500,000	—	—	500,000
Taxes Payable	—	—	—	—	—	—	1,148	—	3,115	4,263
Unearned Revenue	82,551	364,829	71,377	918,488	—	4,015,281	—	—	21,943	5,474,469
Due to Other Government Agencies	—	51,139	—	—	—	—	—	—	278	51,417
Total Liabilities	87,015	432,047	71,538	975,558	49,092	6,803,002	784,706	—	899,697	10,102,655
DEFERRED INFLOWS OF RESOURCES										
Lease Related	—	—	—	—	—	—	—	—	12,831,551	12,831,551
Other	—	—	—	305,883	—	—	—	—	—	305,883
Total Deferred Inflows of Resources	—	—	—	305,883	—	—	—	—	12,831,551	13,137,434
FUND BALANCES (DEFICITS)										
Nonspendable	—	—	—	—	—	567,546	—	—	—	567,546
Restricted	—	—	—	—	13,333,955	7,842,189	—	7,998,621	33,707,614	62,882,379
Committed	—	—	—	—	—	—	61,053,204	—	35,580,357	96,633,561
Unassigned (Deficits)	(1,608,681)	(1,502,408)	(2,395)	(2,082,447)	—	—	—	—	(1,762,201)	(6,958,132)
Total Fund Balances (Deficits)	(1,608,681)	(1,502,408)	(2,395)	(2,082,447)	13,333,955	8,409,735	61,053,204	7,998,621	67,525,770	153,125,354
Total Liabilities and Fund Balances (Deficits)	$ (1,521,666)	$ (1,070,361)	$ 69,143	$ (801,006)	$ 13,383,047	$ 15,212,737	$ 61,837,910	$ 7,998,621	$ 81,257,018	$ 176,365,443

CITY OF EL PASO, TEXAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ending May 31, 2026

	Special Revenue Funds									
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Tax Increment Funds	Nongrants	Total
REVENUES										
Property Taxes	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ 3,431,865	$ 466,712	$ 3,898,577
Penalties and Interest-Delinquent taxes	—	—	—	—	—	—	—	—	1,854	1,854
Sales Taxes	—	—	—	—	—	—	542,734	—	—	542,734
Hotel Occupancy Tax	—	—	—	—	—	—	1,163,119	—	7,489,469	8,652,588
Rental Vehicle Tax	—	—	—	—	—	—	—	—	2,574,875	2,574,875
Franchise Fees	—	—	—	—	—	—	12,770,840	—	2,381,402	15,152,242
Charges for Services	—	—	—	—	—	10,511,359	87,385	—	18,977,155	29,575,899
Fines and Forfeitures	—	—	—	—	—	—	—	—	454,933	454,933
Licenses and Permits	—	—	—	—	—	—	—	—	865,483	865,483
Ticket Sales	—	—	—	—	—	—	—	—	83,633	83,633
Intergovernmental Revenues	7,209,951	5,254,022	46,758	9,634,232	—	—	—	—	1,878,434	24,023,397
Investment Earnings	865	—	844	23,707	329,285	—	1,083,782	45,397	1,618,628	3,102,508
Rents and Other	—	—	7,976	—	—	953,903	2,000	—	2,028,622	2,992,501
Total Revenues	7,210,816	5,254,022	55,578	9,657,939	329,285	11,465,262	15,649,860	3,477,262	38,821,200	91,921,224
EXPENDITURES										
Current:										
General Government	8,840	175,124	24,125	—	—	—	—	389,138	17,428,123	18,025,350
Public Safety	4,044,605	4,373,574	20,229	23,190	282,515	—	—	—	4,141,084	12,885,197
Public Works	—	—	—	—	—	—	—	—	6,477,698	6,477,698
Public Health	—	—	2,460	9,965,473	1,737,692	—	—	—	11,029,335	22,734,960
Culture and Recreation	148,535	215,877	7,915	—	—	12,853,190	—	—	4,169,258	17,394,775
Economic Development	—	—	—	—	—	—	12,701,966	438,400	—	13,140,366
Community and Human Development	—	271,699	—	—	—	—	—	—	192,216	463,915
Debt Service:										
Interest	—	—	—	—	—	—	—	—	1,165,499	1,165,499
Fiscal Fees	—	—	—	—	—	—	—	—	4,950	4,950
Capital Outlay	323,893	187,020	—	45,036	—	—	—	561,001	1,309,737	2,426,687
Total Expenditures	4,525,873	5,223,294	54,729	10,033,699	2,020,207	12,853,190	12,701,966	1,388,539	45,917,900	94,719,397
Excess (Deficiency) of Revenues Over Expenditures	2,684,943	30,728	849	(375,760)	(1,690,922)	(1,387,928)	2,947,894	2,088,723	(7,096,700)	(2,798,173)
OTHER FINANCING SOURCES (USES):										
Transfers In	—	—	—	—	—	1,764,531	3,852,081	—	9,266,291	14,882,903
Transfers Out	—	—	—	—	—	—	(5,000,000)	(4,551,053)	(8,631,754)	(18,182,807)
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	—	—	654,389	654,389
Total Other Financing Sources (Uses)	—	—	—	—	—	1,764,531	(1,147,919)	(4,551,053)	1,288,926	(2,645,515)
Net Change in Fund Balances	2,684,943	30,728	849	(375,760)	(1,690,922)	376,603	1,799,975	(2,462,330)	(5,807,774)	(5,443,688)
Fund Balances (Deficits) - Beginning	(4,293,624)	(1,533,136)	(3,244)	(1,706,687)	15,024,877	8,033,132	59,253,229	10,460,951	73,333,544	158,569,042
Fund Balances (Deficits) - Ending	$ (1,608,681)	$ (1,502,408)	$ (2,395)	$ (2,082,447)	$ 13,333,955	$ 8,409,735	$ 61,053,204	$ 7,998,621	$ 67,525,770	$153,125,354

CITY OF EL PASO, TEXAS
Combining Statement of Net Position
Internal Service Funds
May 31, 2026

	Supply and Support	Self Insurance	Total
ASSETS:			
Current Assets:			
Pooled Cash and Investments	$ (112,204)	$ 55,598,566	$ 55,486,362
Receivables - Net of Allowances			
Interest	215	171,997	172,212
Trade	16,539	—	16,539
Inventory	1,164,048	—	1,164,048
Total Current Assets	1,068,598	55,770,563	56,839,161
Noncurrent Assets:			
Capital Assets:			
Buildings, Improvements & Equipment, Net	311,636	—	311,636
Total Noncurrent Assets	311,636	—	311,636
Total Assets	1,380,234	55,770,563	57,150,797
DEFERRED OUTFLOWS OF RESOURCES			
Pension Contributions Subsequent to Measurement Date	657,767	191,251	849,018
Difference in Projected and Actual Earnings on Pension Investments	300,541	87,384	387,925
Difference in Expected and Actual Pension Experience	627,091	182,331	809,422
Change in Assumptions for Pensions	376,639	109,511	486,150
Change in Assumptions for Other Postemployment Benefits	406,613	12,693	419,306
Difference in Expected and Actual Other Postemployment Benefits Experience	112,671	13,167	125,838
Total Deferred Outflows of Resources	2,481,322	596,337	3,077,659
Total Assets & Deferred Outflows of Resources	$ 3,861,556	$ 56,366,900	$ 60,228,456
LIABILITIES:			
Current Liabilities:			
Accounts Payable	$ 581,169	$ 39,593	$ 620,762
Compensated Absences - Due Within One year	30,196	9,562	39,758
Other Postemployment Benefits - Due Within One Year	74,535	8,829	83,364
Claims and Judgements - Due Within One Year	—	1,156,308	1,156,308
Total Current Liabilities	685,900	1,214,292	1,900,192
Noncurrent Liabilities:			
Compensated Absences	401,173	127,041	528,214
Other Postemployment Benefits	2,271,435	269,055	2,540,490
Net Pension Liability	4,330,627	1,259,160	5,589,787
Claims and Judgments	—	21,969,858	21,969,858
Total Noncurrent Liabilities	7,003,235	23,625,114	30,628,349
Total Liabilities	7,689,135	24,839,406	32,528,541
DEFERRED INFLOWS OF RESOURCES			
Difference in Actual and Expected for Other Postemployment Benefits Experience	173,898	(20,373)	153,525
Change in Assumptions for Other Postemployment Benefits	995,439	115,261	1,110,700
Total Deferred Inflows of Resources	1,169,337	94,888	1,264,225
NET POSITION:			
Net Investment in Capital Assets	311,636	—	311,636
Unrestricted (Deficit)	(5,308,552)	31,432,606	26,124,054
Total Net Position (Deficit)	(4,996,916)	31,432,606	26,435,690
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	$ 3,861,556	$ 56,366,900	$ 60,228,456

CITY OF EL PASO, TEXAS

Combining Statement of Revenues, Expenses and Changes in Fund Net Position Internal Service Funds For the Period Ending May 31, 2026

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	$16,222,485	$ —	$16,222,485
Premium Contributions	—	55,798,218	55,798,218
General Revenues	1,557	938,674	940,231
Total Operating Revenues	16,224,042	56,736,892	72,960,934
OPERATING EXPENSES:			
Personnel Services	5,110,636	2,174,438	7,285,074
Outside Contracts	168,880	1,724,837	1,893,717
Professional Services	—	524,506	524,506
Fuel and Lubricants	4,987,856	—	4,987,856
Materials and Supplies	3,319,032	7,977	3,327,009
Communications	33	—	33
Utilities	15,528	—	15,528
Travel	11,653	—	11,653
Benefits Provided	—	53,729,607	53,729,607
Maintenance and Repairs	2,281,094	—	2,281,094
Other Operating Expenses	37,092	1,515	38,607
Total Operating Expenses	15,931,804	58,162,880	74,094,684
Operating Income	292,238	(1,425,988)	(1,133,750)
NONOPERATING REVENUES (EXPENSES):			
Investment Earnings	(2,107)	1,513,745	1,511,638
Capital Outlay	(70,731)	—	(70,731)
Total Nonoperating Revenues (Expenses)	(72,838)	1,513,745	1,440,907
Change in Net Position	219,400	87,757	307,157
Net Position (Deficit) - Beginning of Year	(5,216,316)	31,344,849	26,128,533
Net Position (Deficit) - End of Year	$ (4,996,916)	$31,432,606	$26,435,690

CITY OF EL PASO, TEXAS

Combining Statement of Cash Flows
Internal Service Funds
For the Period Ending May 31, 2026

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	$ 1,557	$ 56,736,853	$ 56,738,410
Receipts from Interfund Services	16,225,307	—	16,225,307
Payments to Suppliers	(11,859,415)	(56,102,417)	(67,961,832)
Payments to Employees	(5,272,999)	(2,228,643)	(7,501,642)
Net Cash Provided by (Used in) Operating Activities	(905,550)	(1,594,207)	(2,499,757)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and Construction of Capital Assets	(136,026)	—	(136,026)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(136,026)	—	(136,026)
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of Investments	920,088	55,365,418	56,285,506
Interest	1,836	1,656,267	1,658,103
Net Cash Provided by (Used in) Investing Activities	921,924	57,021,685	57,943,609
Net Increase in Cash	(119,652)	55,427,478	55,307,826
Cash - Beginning of the Year	7,448	171,088	178,536
Cash - End of the Year	$ (112,204)	$ 55,598,566	$ 55,486,362
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating Income (Loss)	$ 292,238	$ (1,425,988)	$ (1,133,750)
Adjustments to Reconcile Operating Loss to Net Cash			
Provided by (Used in) Operating Activities:			
Change in Assets and Liabilities:			
Receivables, Net	2,823	—	2,823
Accounts and Other Payables	(1,200,611)	(168,219)	(1,368,830)
Net Cash Provided by (Used in) Operating Activities	$ (905,550)	$ (1,594,207)	$ (2,499,757)

BUDGETARY SCHEDULES
ENTERPRISE FUNDS
OPERATIONS

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenses and Changes in Fund Balance – Operating Fund - Budget and Actual

El Paso International Airport

For the Period Ending May 31, 2026

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Charges of Rentals and Fees	$ 49,838,137	$ 49,838,137	$ 41,097,632	$ (8,740,505)	82.46 %
Charges of Fares and Fees	818,130	818,130	528,270	(289,860)	64.57 %
General Revenues	1,568,611	1,568,611	3,287,465	1,718,854	209.58 %
Total Revenues	52,224,878	52,224,878	44,913,367	(7,311,511)	86.00 %
EXPENSES:					
Personnel Services	24,988,588	24,988,588	17,553,225	7,435,363	70.24 %
Contractual Services	107,000	125,400	29,350	96,050	23.41 %
Professional Services	1,525,850	1,686,116	396,050	1,290,066	23.49 %
Outside Contracts	12,358,009	12,466,395	6,653,435	5,812,960	53.37 %
Fuel and Lubricants	417,128	255,098	171,712	83,386	67.31 %
Materials and Supplies	1,863,580	1,854,893	853,332	1,001,561	46.00 %
Communications	632,574	344,474	186,680	157,794	54.19 %
Utilities	2,753,095	2,528,295	1,285,516	1,242,779	50.85 %
Travel	222,710	250,610	212,441	38,169	84.77 %
Benefits Provided	600	600	265	335	44.17 %
Maintenance and Repairs	683,578	851,978	711,920	140,058	83.56 %
Other Operating Expenses	3,464,404	3,479,669	2,260,654	1,219,015	64.97 %
Total Expenses	49,017,116	48,832,116	30,314,580	18,517,536	62.08 %
Operating Income	3,207,762	3,392,762	14,598,787	11,206,025	
NONOPERATING REVENUES (EXPENSES)					
Transfers Out	(2,604,500)	(5,479,500)	(10,210,054)	(4,730,554)	186.33 %
Use of Net Position	(2,103,262)	771,738	—	(771,738)	— %
Capital Outlay	—	(185,000)	—	185,000	— %
Investment Earnings	1,500,000	1,500,000	1,826,336	326,336	121.76 %
Total Nonoperating Revenues (Expenses)	(3,207,762)	(3,392,762)	(8,383,718)	(4,990,956)	247.11 %
Change in Net Position	—	—	6,215,069	6,215,069	
Net Position - Beginning	—	—	252,696,295	252,696,295	
Net Position - Ending	$ —	$ —	$ 258,911,364	$ 258,911,364	

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenses and Changes in Fund Balance – Operating Fund - Budget and Actual Environmental Services For the Period Ending May 31, 2026

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Charges of Rentals and Fees	$ 75,902,400	$ 75,902,400	$ 51,839,366	$ (24,063,034)	68.30 %
General Revenues	532,665	532,665	247,297	(285,368)	46.43 %
Total Revenues	76,435,065	76,435,065	52,086,663	(24,348,402)	68.14 %
EXPENSES:					
Personnel Services	29,965,018	30,134,618	21,112,108	9,022,510	70.06 %
Professional Services	210,750	209,750	100,456	109,294	47.89 %
Outside Contracts	4,657,180	5,248,691	3,033,231	2,215,460	57.79 %
Fuel and Lubricants	3,497,000	3,416,424	2,321,500	1,094,924	67.95 %
Materials and Supplies	9,319,650	9,338,948	6,373,653	2,965,295	68.25 %
Communications	274,650	285,110	169,534	115,576	59.46 %
Utilities	125,000	125,000	64,108	60,892	51.29 %
Travel	110,000	101,000	30,166	70,834	29.87 %
Maintenance and Repairs	991,500	967,934	451,362	516,572	46.63 %
Other Operating Expenses	7,844,888	7,707,396	4,925,795	2,781,601	63.91 %
Landfill and Transfer Station	1,500,000	1,500,000	—	1,500,000	— %
Total Expenses	58,495,635	59,034,870	38,581,913	20,452,958	65.35 %
Operating Income	17,939,430	17,400,195	13,504,750	(3,895,444)	77.61 %
NONOPERATING REVENUES (EXPENSES)					
Transfers In	9,877,291	9,877,291	7,391,952	(2,485,339)	74.84 %
Transfers Out	(38,461,783)	(37,922,548)	(13,284,962)	24,637,586	35.03 %
Investment Earnings	2,450,000	2,450,000	1,447,827	(1,002,173)	59.09 %
Interest Expense	(215,511)	(215,511)	(107,755)	107,756	50.00 %
Current Portion - Bonds	(1,485,000)	(1,485,000)	—	1,485,000	— %
Use of Net Position	9,886,573	9,886,573	—	(9,886,573)	— %
Capital Contributions	9,000	9,000	2,006	(6,994)	22.29 %
Total Nonoperating Revenues (Expenses)	(17,939,430)	(17,400,195)	(4,550,932)	12,849,263	26.15 %
Change in Net Position	—	—	8,953,818	8,953,818	
Net Position - Beginning	—	—	102,510,750	102,510,750	
Net Position - Ending	$ —	$ —	$ 111,464,568	$ 111,464,568	

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenses and Changes in Fund Balance – Operating Fund - Budget and Actual
Mass Transit
For the Period Ending May 31, 2026

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Charges of Rentals and Fees	$ 672,000	$ 672,000	$ 372,826	$ (299,174)	55.48 %
Charges of Fares and Fees	6,950,000	6,950,000	4,424,013	(2,525,987)	63.65 %
General Revenues	675,000	675,000	511,872	(163,128)	75.83 %
Total Revenues	8,297,000	8,297,000	5,308,711	(2,988,289)	63.98 %
EXPENSES:					
Personnel Services	32,200,080	32,200,080	21,014,604	11,185,476	65.26 %
Professional Services	621,500	621,500	111,054	510,446	17.87 %
Outside Contracts	21,004,704	21,170,506	11,378,807	9,791,699	53.75 %
Contractual Services	20,000	20,000	—	20,000	— %
Fuel and Lubricants	3,591,500	3,584,963	1,306,655	2,278,308	36.45 %
Materials and Supplies	2,743,624	3,090,306	1,199,553	1,890,753	38.82 %
Communications	357,000	361,761	116,046	245,715	32.08 %
Utilities	2,015,000	2,018,000	948,708	1,069,292	47.01 %
Travel	148,200	150,294	86,357	63,937	57.46 %
Benefits Provided	55,500	59,220	33,771	25,449	57.03 %
Maintenance and Repairs	728,000	763,031	446,494	316,537	58.52 %
Other Operating Expenses	14,040,195	13,485,642	8,030,572	5,455,070	59.55 %
Total Expenses	77,525,303	77,525,303	44,672,621	32,852,682	57.62 %
Operating Loss	(69,228,303)	(69,228,303)	(39,363,910)	29,864,393	
NONOPERATING REVENUES (EXPENSES)					
Sales Tax	70,300,000	70,300,000	54,467,911	(15,832,089)	77.48 %
Investment Earnings	4,680,000	4,680,000	3,932,444	(747,556)	84.03 %
Interest Expense	(1,406,697)	(1,406,697)	(702,957)	703,740	49.97 %
Current Portion - Bonds	(2,295,000)	(2,295,000)	—	2,295,000	— %
Transfers Out	(2,050,000)	(2,050,000)	—	2,050,000	— %
Total Nonoperating Revenues (Expenses)	69,228,303	69,228,303	57,697,398	(11,530,905)	83.34 %
Change in Net Position	—	—	18,333,488	18,333,487	
Net Position - Beginning	—	—	284,074,124	284,074,124	
Net Position - Ending	$ —	$ —	$ 302,407,612	$ 302,407,611	

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenses and Changes in Fund Balance – Operating Fund - Budget and Actual International Bridges For the Period Ending May 31, 2026

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Charges of Tolls	$ 23,364,172	$ 23,364,172	$ 19,659,278	$ (3,704,894)	84.14 %
General Revenues	888,000	888,000	741,236	(146,764)	83.47 %
Charges of Rentals and Fees	243,060	243,060	462,310	219,250	190.20 %
Total Revenues	24,495,232	24,495,232	20,862,824	(3,632,408)	85.17 %
EXPENSES:					
Personnel Services	5,437,647	5,437,647	3,791,413	1,646,234	69.73 %
Professional Services	100,000	95,546	29,028	66,518	30.38 %
Outside Contracts	2,490,064	2,249,040	1,275,017	974,023	56.69 %
Fuel and Lubricants	8,500	11,000	5,789	5,211	52.63 %
Materials and Supplies	201,930	196,080	90,338	105,742	46.07 %
Communications	22,514	22,014	11,898	10,116	54.05 %
Utilities	106,500	106,500	57,847	48,653	54.32 %
Travel	25,000	25,000	13,561	11,439	54.24 %
Maintenance and Repairs	192,760	363,970	157,358	206,612	43.23 %
Other Operating Expenses	213,300	222,900	476,688	(253,788)	213.86 %
Total Expenses	8,798,215	8,729,698	5,908,937	2,820,760	67.69 %
Operating Income	15,697,016	15,765,533	14,953,887	(811,648)	
NONOPERATING REVENUES (EXPENSES)					
Transfers Out	(15,647,016)	(15,647,016)	(9,998,479)	(5,648,537)	63.90 %
Investment Earnings	—	—	(57)	57	— %
Capital Outlay	(50,000)	(118,517)	(95,884)	(22,633)	80.90 %
Total Nonoperating Revenues (Expenses)	(15,697,016)	(15,765,533)	(10,094,420)	(5,671,113)	64.03 %
Change in Net Position	—	—	4,859,467	4,859,466	
Net Position - Beginning	—	—	11,326,053	11,326,053	
Net Position - Ending	$ —	$ —	$ 16,185,520	$ 16,185,519	

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenses and Changes in Fund Balance – Operating Fund - Budget and Actual Tax Office For the Period Ending May 31, 2026

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
General Revenues	$ —	$ —	$ 5,454	$ 5,454	— %
Intergovernmental Revenues	2,479,185	2,479,185	2,465,150	(14,035)	99.43 %
Penalties and Interest - Delinquent Taxes	546,000	546,000	422,350	(123,650)	77.35 %
Total Revenues	3,025,185	3,025,185	2,892,954	(132,231)	95.63 %
EXPENSES:					
Personnel Services	1,806,445	1,771,352	1,242,821	528,531	70.16 %
Professional Services	478	478	478	—	100.00 %
Outside Contracts	429,762	450,690	394,697	55,993	87.58 %
Fuel and Lubricants	100	100	64	36	64.00 %
Materials and Supplies	50,112	52,778	30,100	22,678	57.03 %
Communications	167,309	178,809	165,162	13,647	92.37 %
Travel	8,700	8,700	1,735	6,965	19.94 %
Other Operating Expenses	562,279	562,279	433,709	128,570	77.13 %
Total Expenses	3,025,185	3,025,185	2,268,766	756,420	75.00 %
Operating Income (Loss)	—	—	624,188	624,189	
NONOPERATING REVENUES (EXPENSES)					
Investment Earnings	—	—	49,615	49,615	— %
Total Nonoperating Revenues (Expenses)	—	—	49,615	49,615	— %
Change in Net Position	—	—	673,803	673,804	
Net Position - Beginning	—	—	1,273,696	1,273,696	
Net Position - Ending	$ —	$ —	$ 1,947,499	$ 1,947,500	

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenses and Changes in Fund Balance – Operating Fund - Budget and Actual
Supply and Support
For the Period Ending May 31, 2026

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Sales to Departments	$ 20,944,034	$ 20,944,034	$ 16,222,485	$ (4,721,549)	77.46 %
General Revenues	10,000	10,000	1,557	(8,443)	15.57 %
Total Revenues	20,954,034	20,954,034	16,224,042	(4,729,992)	77.43 %
EXPENSES:					
Personnel Services	7,376,061	7,376,061	5,110,636	2,265,425	69.29 %
Outside Contracts	256,000	256,000	168,880	87,120	65.97 %
Fuel and Lubricants	5,630,000	5,630,000	4,987,856	642,144	88.59 %
Materials and Supplies	4,661,500	4,661,500	3,319,032	1,342,468	71.20 %
Communications	500	500	33	467	6.60 %
Utilities	34,000	34,000	15,528	18,472	45.67 %
Travel	11,500	11,500	11,653	(153)	101.33 %
Benefits Provided	1,000	1,000	—	1,000	— %
Maintenance and Repairs	2,745,600	2,745,600	2,281,094	464,506	83.08 %
Other Operating Expenses	37,873	37,873	37,092	781	97.94 %
Total Expenses	20,754,034	20,754,034	15,931,804	4,822,230	76.76 %
Operating Income	200,000	200,000	292,238	92,238	
NONOPERATING REVENUES (EXPENSES)					
Capital Outlay	(200,000)	(200,000)	(70,731)	129,269	35.37 %
Total Nonoperating Revenues (Expenses)	(200,000)	(200,000)	(70,731)	129,269	35.37 %
Change in Net Position	—	—	221,507	221,507	
Net Position (Deficit) - Beginning	—	—	(5,216,316)	(5,216,316)	
Net Position (Deficit) - Ending	$ —	$ —	$ (4,994,809)	$ (4,994,809)	

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenses and Changes in Fund Balance – Operating Fund - Budget and Actual Self Insurance For the Period Ending May 31, 2026

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Premium Contributions	$ 74,278,032	$ 74,278,032	$ 55,798,218	$ (18,479,814)	75.12 %
General Revenues	956,752	956,752	938,674	(18,078)	98.11 %
Total Revenues	75,234,784	75,234,784	56,736,892	(18,497,892)	75.41 %
EXPENSES:					
Personnel Services	3,719,775	3,719,775	2,174,438	1,545,337	58.46 %
Professional Services	1,040,055	1,040,055	524,506	515,549	50.43 %
Outside Contracts	3,456,768	3,456,768	1,724,837	1,731,931	49.90 %
Materials and Supplies	34,000	34,000	7,977	26,023	23.46 %
Communications	25	25	—	25	— %
Benefits Provided	67,227,323	67,227,323	53,729,607	13,497,716	79.92 %
Other Operating Expenses	16,050	16,050	1,515	14,535	9.44 %
Total Expenses	75,493,996	75,493,996	58,162,880	17,331,116	77.04 %
Operating Income (Loss)	(259,212)	(259,212)	(1,425,988)	(1,166,776)	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	150,000	150,000	—	(150,000)	— %
Investment Earnings	1,200,000	1,200,000	1,513,745	313,745	126.15 %
Intrafund Transfers	(1,090,788)	(1,090,788)	—	1,090,788	— %
Total Nonoperating Revenues (Expenses)	259,212	259,212	1,513,745	1,254,533	583.98 %
Change in Net Position	—	—	87,757	87,757	
Net Position - Beginning	—	—	31,344,849	31,344,849	
Net Position - Ending	$ —	$ —	$ 31,432,606	$ 31,432,606	