

INTERIM FINANCIAL STATEMENTS
November 30, 2025



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds November 30, 2025

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	COVID-19 Relief Grants	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Pooled Cash and Investments	\$ 53,908,044	\$ —	\$ —	\$ 70,236,631	\$ —	\$ 71,500,001	\$ 195,644,676
Cash with Fiscal Agent	—	—	—	—	—	5,002,484	5,002,484
Restricted Cash and Investments	29,020,433	13,475,441	11,181,964	180,355,342	18,378,183	47,187,853	299,599,216
Receivables - Net of Allowances							
Taxes	39,367,061	—	7,500,617	—	—	—	46,867,678
Interest	2,156,674	453,782	471,491	3,794,210	405,360	1,850,243	9,131,760
Trade	1,847,666	40,101	—	3,684,687	—	1,491,051	7,063,505
Notes	853,445	30,583,987	—	—	—	14,247,941	45,685,373
Due from Other Government Agencies	2,650	283	—	1,680,161	—	3,877,854	5,560,948
Other	10,740,026	—	—	—	—	10,928,554	21,668,580
Prepaid Items	1,988,545	—	—	—	—	843,862	2,832,407
Due from Other Funds	—	—	—	500,000	—	—	500,000
Due from Component Unit	—	—	—	—	—	214,092	214,092
Inventory	7,342,728	—	—	—	—	136,235	7,478,963
Lease Receivable	10,221,070	—	—	—	—	13,972,953	24,194,023
Total Assets	\$157,448,342	\$ 44,553,594	\$ 19,154,072	\$260,251,031	\$ 18,783,543	\$ 171,253,123	\$ 671,443,705
LIABILITIES							
Accounts Payable	\$ 3,551,758	\$ 6,017	\$ —	\$ 563,779	\$ 1,009,760	\$ 4,789,641	\$ 9,920,955
Due to Other Funds	—	—	—	—	—	500,000	500,000
Taxes Payable	27,823	—	—	—	—	3,709	31,532
Unearned Revenue	98,199	231	—	15,870,138	20,190,495	5,185,186	41,344,249
Due to Other Government Agencies	729,099	—	—	—	—	242	729,341
Total Liabilities	4,406,879	6,248	—	16,433,917	21,200,255	10,478,778	52,526,077
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	853,445	—	—	—	—	—	853,445
Leases	9,567,358	—	—	—	—	12,831,551	22,398,909
Deferred Inflows Other	—	19,336	—	—	—	1,593,319	1,612,655
Total Deferred Inflows of Resources	26,157,384	30,852,974	7,330,458	—	—	14,424,870	78,765,686
FUND BALANCES (DEFICITS)							
Nonspendable	9,331,273	—	—	—	—	980,097	10,311,370
Restricted	29,020,433	13,694,372	11,823,614	180,355,342	—	59,303,127	294,196,888
Committed	97,259,646	—	—	63,461,772	—	96,048,968	256,770,386
Unassigned (Deficits)	(8,727,273)	—	—	—	(2,416,712)	(9,982,717)	(21,126,702)
Total Fund Balances (Deficits)	126,884,079	13,694,372	11,823,614	243,817,114	(2,416,712)	146,349,475	540,151,942
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	\$157,448,342	\$ 44,553,594	\$ 19,154,072	\$260,251,031	\$ 18,783,543	\$ 171,253,123	\$ 671,443,705

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending November 30, 2025

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	COVID-19 Relief Grants	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Property Taxes	\$ 13,458,710	\$ —	\$ 5,074,911	\$ —	\$ —	\$ 175,348	\$ 18,708,969
Penalties and Interest - Delinquent Taxes	258,817	—	120,824	—	—	22	379,663
Sales Taxes	35,162,501	—	—	—	—	149,173	35,311,674
Hotel Occupancy Tax	—	—	—	328,194	—	1,225,864	1,554,058
Rental Vehicle Tax	—	—	—	—	—	358,732	358,732
Franchise Fees	13,825,531	—	—	—	—	4,082,017	17,907,548
Charges for Services	7,156,585	438,427	—	—	—	5,044,478	12,639,490
Fines and Forfeitures	1,587,412	—	—	—	—	133,554	1,720,966
Licenses and Permits	2,975,557	—	—	—	—	288,367	3,263,924
Ticket Sales	—	—	—	—	—	34,735	34,735
Intergovernmental Revenues	271,255	992,211	—	3,589,260	—	4,622,645	9,475,371
Investment Earnings	536,749	71,980	28,820	1,202,858	93,224	563,916	2,497,547
Rents and Other	2,122,517	50,528	36,941	214,956	—	578,593	3,003,535
Total Revenues	77,355,634	1,553,146	5,261,496	5,335,268	93,224	17,257,444	106,856,212
EXPENDITURES							
Current:							
General Government	16,712,362	12,871	—	141,469	186,516	3,731,472	20,784,690
Public Safety	71,271,872	—	—	196,764	390,786	2,843,463	74,702,885
Public Works	10,473,339	—	—	1,247,976	—	3,865,777	15,587,092
Public Health	1,457,258	—	—	—	95,145	6,604,098	8,156,501
Culture and Recreation	16,130,585	—	—	343,267	11,302	1,259,019	17,744,173
Economic Development	2,605,937	—	—	—	219,331	2,773,711	5,598,979
Community and Human Development	235,238	1,794,285	—	159,209	175,393	115,236	2,479,361
Debt Service:							
Fiscal Fees	—	—	750	—	—	475	1,225
Capital Outlay	37,267	122,152	—	15,391,512	1,585,419	382,542	17,518,892
Total Expenditures	118,923,858	1,929,308	750	17,480,197	2,663,892	21,575,793	162,573,798
Excess (Deficiency) of Revenues Over Expenditures	(41,568,224)	(376,162)	5,260,746	(12,144,929)	(2,570,668)	(4,318,349)	(55,717,586)
OTHER FINANCING SOURCES (USES):							
Transfers In	11,448,625	—	194,737	2,315,789	—	4,405,189	18,364,340
Transfers Out	(4,615,632)	—	—	—	—	(12,575,004)	(17,190,636)
Proceeds from Sale of Capital Assets	3,100	—	—	108,591	—	268,597	380,288
Total Other Financing Sources (Uses)	6,836,093	—	194,737	2,424,380	—	(7,901,218)	1,553,992
Net Change in Fund Balances	(34,732,131)	(376,162)	5,455,483	(9,720,549)	(2,570,668)	(12,219,567)	(54,163,594)
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	\$126,884,079	\$ 13,694,372	\$ 11,823,614	\$243,817,114	\$ (2,416,712)	\$ 146,349,475	\$ 540,151,942

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

November 30, 2025

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current Assets:							
Pooled Cash and Investments	\$ 16,062,620	\$ 37,010,770	\$ 140,822,871	\$ 34,305,626	\$ 11,439,312	\$ 239,641,199	\$58,372,364
Investments	25,366,453	—	—	—	—	25,366,453	—
Receivables - Net of Allowances:							
Taxes	—	—	11,088,256	—	—	11,088,256	—
Interest	974,449	867,613	1,860,299	372,940	16,376	4,091,677	581,524
Trade	4,813,430	335,913	108,541	108,044	298,091	5,664,019	22,884
Leases Receivable	163,036,174	—	1,728,262	—	—	164,764,436	—
Due from Other Government Agencies	6,886,779	41,143	—	—	—	6,927,922	—
Due from Component Unit	—	1,019,269	—	—	—	1,019,269	—
Inventory	1,810,746	—	6,296,941	—	—	8,107,687	1,164,048
Total Current Assets	<u>218,950,651</u>	<u>39,274,708</u>	<u>161,905,170</u>	<u>34,786,610</u>	<u>11,753,779</u>	<u>466,670,918</u>	<u>60,140,820</u>
Noncurrent Assets:							
Restricted Cash and Investments	41,637,543	18,995,168	—	—	—	60,632,711	—
Uncollected Property Taxes Receivable - Other Taxing Entities	—	—	—	—	96,866,976	96,866,976	—
Capital Assets:							
Land	14,175,312	15,824,730	11,753,641	2,469,531	—	44,223,214	—
Buildings, Improvements, Equipment, Net	234,090,277	56,102,092	206,127,211	10,878,399	396,387	507,594,366	311,636
Construction in Progress	67,082,747	14,585,731	8,686,023	1,773,942	—	92,128,443	—
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	<u>356,985,879</u>	<u>105,507,721</u>	<u>229,450,773</u>	<u>15,121,872</u>	<u>98,231,013</u>	<u>805,297,258</u>	<u>311,636</u>
Total Assets	<u>575,936,530</u>	<u>144,782,429</u>	<u>391,355,943</u>	<u>49,908,482</u>	<u>109,984,792</u>	<u>1,271,968,176</u>	<u>60,452,456</u>
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	<u>7,346,902</u>	<u>10,480,084</u>	<u>18,554,054</u>	<u>1,443,612</u>	<u>55,465</u>	<u>37,880,117</u>	<u>3,077,659</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 583,283,432</u>	<u>\$ 155,262,513</u>	<u>\$ 409,909,997</u>	<u>\$ 51,352,094</u>	<u>\$ 110,040,257</u>	<u>\$ 1,309,848,293</u>	<u>\$ 63,530,115</u>

CITY OF EL PASO, TEXAS

Statement of Net Position (continued)

Proprietary Funds

November 30, 2025

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current Liabilities:							
Accounts Payable	\$ 498,739	\$ 530,716	\$ 756,802	\$ 191,387	\$ 1,055	\$ 1,978,699	\$ 602,079
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	71,798	24,127	—	9,119	—	105,044	—
Interest Payable on Bonds and Notes	102,785	8,979	58,579	—	—	170,343	—
Due to Other Government Agencies	—	—	—	—	7,668,518	7,668,518	—
Unearned Revenue	6,099,748	—	—	10,000	—	6,109,748	—
Property Taxes Subject to Refund - Other Taxing Entities	—	—	—	—	1,507,855	1,507,855	—
Prepaid Property Taxes	—	—	—	—	21,909	21,909	—
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	<u>14,782,355</u>	<u>2,470,535</u>	<u>4,264,147</u>	<u>280,984</u>	<u>9,347,322</u>	<u>31,145,343</u>	<u>1,881,509</u>
Noncurrent Liabilities:							
Lease Liability	—	—	2,363,082	—	924,410	3,287,492	—
SBITA Liability	—	—	355,227	—	—	355,227	—
Bond Obligations	26,384,488	5,726,975	37,542,359	—	—	69,653,822	—
Revenue Bonds	17,795,481	—	—	—	—	17,795,481	—
Arbitrage Rebate Payable	—	—	7,985	—	—	7,985	—
Compensated Absences	2,781,026	1,496,573	1,871,529	282,567	137,998	6,569,693	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	—	—	—	—	96,866,976	96,866,976	—
Total Noncurrent Liabilities	<u>66,082,400</u>	<u>53,853,075</u>	<u>98,186,853</u>	<u>4,176,583</u>	<u>97,948,717</u>	<u>320,247,628</u>	<u>30,628,349</u>
Total Liabilities	<u>80,864,755</u>	<u>56,323,610</u>	<u>102,451,000</u>	<u>4,457,567</u>	<u>107,296,039</u>	<u>351,392,971</u>	<u>32,509,858</u>
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	<u>159,583,139</u>	<u>4,142,432</u>	<u>8,145,713</u>	<u>775,934</u>	<u>52,928</u>	<u>172,700,146</u>	<u>1,264,225</u>
NET POSITION							
Net Investment in Capital Assets	269,176,242	78,704,941	183,170,427	15,112,753	(758,711)	545,405,652	311,636
Restricted for:							
Debt Service	2,216,500	—	—	—	—	2,216,500	—
Cash Reserve	12,447,618	—	—	—	—	12,447,618	—
Passenger Facilities	26,973,425	—	—	—	—	26,973,425	—
Unrestricted	<u>32,021,753</u>	<u>16,091,530</u>	<u>116,142,857</u>	<u>31,005,840</u>	<u>3,450,001</u>	<u>198,711,981</u>	<u>29,444,396</u>
Total Net Position	<u>342,835,538</u>	<u>94,796,471</u>	<u>299,313,284</u>	<u>46,118,593</u>	<u>2,691,290</u>	<u>785,755,176</u>	<u>29,756,032</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$583,283,432</u>	<u>\$ 155,262,513</u>	<u>\$409,909,997</u>	<u>\$ 51,352,094</u>	<u>\$110,040,257</u>	<u>\$1,309,848,293</u>	<u>\$ 63,530,115</u>

CITY OF EL PASO, TEXAS

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

For the Period Ending November 30, 2025

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
OPERATING REVENUES:							
Charges of Rentals and Fees	\$ 14,857,280	\$ 13,194,525	\$ 130,279	\$ 117,892	\$ —	\$ 28,299,976	\$ —
Charges of Tolls	—	—	—	8,319,170	—	8,319,170	—
Charges of Fares and Fees	367,089	—	1,457,607	—	—	1,824,696	—
Sales to Departments	—	—	—	—	—	—	5,123,916
Premium Contributions	—	—	—	—	—	—	19,501,487
Intergovernmental Revenues	—	—	—	—	2,126,386	2,126,386	—
Penalties and Interest - Delinquent taxes	—	—	—	—	128,502	128,502	—
General Revenues	649,284	28,555	101,557	253,816	1,773	1,034,985	291,471
Total Operating Revenues	15,873,653	13,223,080	1,689,443	8,690,878	2,256,661	41,733,715	24,916,874
OPERATING EXPENSES:							
Personnel Services	5,169,206	6,271,309	8,564,751	1,135,516	364,838	21,505,620	2,191,794
Contractual Services	2,750	—	—	139,496	—	142,246	—
Professional Services	81,279	72,611	46,338	42,874	140	243,242	179,545
Outside Contracts	822,232	540,099	3,345,770	376,685	189,195	5,273,981	501,123
Fuel and Lubricants	30,137	640,047	230,356	2,164	23	902,727	1,386,801
Materials and Supplies	237,805	1,966,874	2,572,019	23,582	7,547	4,807,827	973,945
Communications	44,891	19,713	48,640	1,416	145,245	259,905	33
Utilities	418,104	28,689	180,557	15,189	—	642,539	4,884
Travel and Training	111,331	7,890	11,205	474	—	130,900	—
Benefits Provided	—	—	8,226	—	—	8,226	15,651,190
Maintenance and Repairs	227,244	53,308	118,830	103,686	—	503,068	655,368
Other Operating Expenses	766,110	1,214,267	1,184,944	152,248	135,864	3,453,433	9,646
Total Operating Expenses	7,911,089	10,814,807	16,311,636	1,993,330	842,852	37,873,714	21,554,329
Operating Income (Loss)	7,962,564	2,408,273	(14,622,193)	6,697,548	1,413,809	3,860,001	3,362,545
NONOPERATING REVENUES (EXPENSES):							
Investment Earnings	610,112	282,084	669,871	131,105	3,785	1,696,957	264,954
Customer Facility Charge	942,212	—	—	—	—	942,212	—
Capital Outlay	(4,378,624)	(5,395,069)	(5,748,955)	(6,248)	—	(15,528,896)	—
Sales Tax	—	—	16,920,732	—	—	16,920,732	—
Total Nonoperating Revenues (Expenses)	(2,826,300)	(5,112,985)	11,841,648	124,857	3,785	4,031,005	264,954
Income (Loss) Before Capital Contributions and Transfers	5,136,264	(2,704,712)	(2,780,545)	6,822,405	1,417,594	7,891,006	3,627,499
Capital Contributions	—	29,160	5,393,968	—	—	5,423,128	—
Transfers Out	—	(4,428,321)	—	(4,965,597)	—	(9,393,918)	—
Transfers In	—	2,463,984	—	5,000,000	—	7,463,984	—
Change in Net Position	5,136,264	(4,639,889)	2,613,423	6,856,808	1,417,594	11,384,200	3,627,499
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	\$ 342,835,538	\$ 94,796,471	\$ 299,313,284	\$ 46,118,593	\$ 2,691,290	\$ 785,755,176	\$ 29,756,032

CITY OF EL PASO, TEXAS

Statement of Cash Flows Proprietary Funds For the Period Ending November 30, 2025

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from Customers	\$ 17,371,968	\$ 19,173,641	\$ 1,706,403	\$ 8,668,116	\$ 2,000,064	\$ 48,920,192	\$ 19,792,878
Receipts from Interfund Services	—	—	—	—	—	—	5,120,393
Payments to Suppliers	(4,703,383)	(2,991,069)	(12,071,849)	(1,128,467)	(501,874)	(21,396,642)	(20,504,251)
Payments to Employees	(5,717,362)	(6,903,936)	(9,444,081)	(1,251,122)	(403,724)	(23,720,225)	(2,408,394)
Payments for Interfund Services	—	(2,540,409)	—	(4,274)	(66)	(2,544,749)	—
Property Taxes Collected for Other Governments	—	—	—	—	75,733,875	75,733,875	—
Property Taxes Distributed to Other Governments	—	—	—	—	(74,488,098)	(74,488,098)	—
Net Cash Provided by (Used in) Operating Activities	<u>6,951,223</u>	<u>6,738,227</u>	<u>(19,809,527)</u>	<u>6,284,253</u>	<u>2,340,177</u>	<u>2,504,353</u>	<u>2,000,626</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	—	(4,428,321)	—	(4,965,597)	—	(9,393,918)	—
Transfers from Other Funds	—	2,463,983	—	5,000,000	—	7,463,983	—
Sales Tax	—	—	16,920,732	—	—	16,920,732	—
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>—</u>	<u>(1,964,338)</u>	<u>16,920,732</u>	<u>34,403</u>	<u>—</u>	<u>14,990,797</u>	<u>—</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	942,211	—	—	—	—	942,211	—
Capital Contributions from Other Governments and Agencies	22,803,359	137,075	9,956,030	—	—	32,896,464	—
Acquisition and Construction of Capital Assets	(11,762,008)	(11,994,055)	(11,681,214)	(71,688)	—	(35,508,965)	(92,304)
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>11,983,562</u>	<u>(11,856,980)</u>	<u>(1,725,184)</u>	<u>(71,688)</u>	<u>—</u>	<u>(1,670,290)</u>	<u>(92,304)</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Sale of Investments	38,231,559	62,665,962	145,054,081	27,716,111	1,132,459	274,800,172	56,285,506
Interest	252,096	—	—	—	—	252,096	—
Net Cash Provided by (Used in) Investing Activities	<u>38,483,655</u>	<u>62,665,962</u>	<u>145,054,081</u>	<u>27,716,111</u>	<u>1,132,459</u>	<u>275,052,268</u>	<u>56,285,506</u>
Net Increase in Cash	57,418,440	55,582,871	140,440,102	33,963,079	3,472,636	290,877,128	58,193,828
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	<u>\$ 57,700,163</u>	<u>\$ 56,005,938</u>	<u>\$ 140,822,871</u>	<u>\$ 34,305,626</u>	<u>\$ 11,439,312</u>	<u>\$ 300,273,910</u>	<u>\$ 58,372,364</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:							
Operating Income (Loss)	\$ 7,962,564	\$ 2,408,273	\$ (14,622,193)	\$ 6,697,548	\$ 1,413,809	\$ 3,860,001	\$ 3,362,545
Adjustments to Reconcile Operating Income (Loss) to Net Cash							
Provided by(Used In) Operating Activities:							
Change in Assets and Liabilities:							
Receivables	1,495,989	5,950,564	16,960	(22,760)	(256,597)	7,184,156	(3,522)
Prepays	—	—	63,825	—	—	63,825	—
Accounts and Other Payables	(2,507,330)	(1,620,610)	(5,268,119)	(390,535)	(62,812)	(9,849,406)	(1,358,397)
Due to Other Government Agencies	—	—	—	—	1,245,777	1,245,777	—
Net Cash Provided by (Used In) Operating Activities	<u>\$ 6,951,223</u>	<u>\$ 6,738,227</u>	<u>\$ (19,809,527)</u>	<u>\$ 6,284,253</u>	<u>\$ 2,340,177</u>	<u>\$ 2,504,353</u>	<u>\$ 2,000,626</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (Inflows):					
Property Taxes	\$ 304,878,594	\$ 304,878,594	\$ 13,458,710	\$ (291,419,884)	4.41 %
Penalties and Interest - Delinquent Taxes	—	—	258,817	258,817	— %
Sales Taxes	146,725,816	146,725,816	35,162,501	(111,563,315)	23.96 %
Franchise Fees	61,742,911	61,742,911	13,825,531	(47,917,380)	22.39 %
Licenses and Permits	12,089,877	12,089,877	2,975,557	(9,114,320)	24.61 %
Fines and Forfeitures	6,960,004	6,960,004	1,587,412	(5,372,592)	22.81 %
Charges for Services	35,249,668	35,249,668	7,156,585	(28,093,083)	20.30 %
Intergovernmental Revenues	3,926,915	3,926,915	271,255	(3,655,660)	6.91 %
Rents and Other	12,647,750	12,647,750	2,122,517	(10,525,233)	16.78 %
Investment Earnings	2,500,000	2,500,000	536,749	(1,963,251)	21.47 %
Fund Balance Transfers	3,250,000	3,250,000	—	(3,250,000)	— %
Proceeds from Sale of Capital Assets	—	—	3,100	3,100	— %
Transfers In	35,720,157	36,160,755	11,448,625	(24,712,130)	31.66 %
Amounts Available for Appropriation from Current Year Resources	625,691,692	626,132,290	88,807,359	(537,324,931)	14.18 %
Charges to Appropriations (Outflows):					
General Government					
Personnel Services	29,360,825	29,447,000	6,002,000	23,445,000	20.38 %
Contractual Services	29,300,183	29,286,168	9,195,216	20,090,952	31.40 %
Materials and Supplies	1,007,945	1,074,660	58,288	1,016,372	5.42 %
Other Administrative Expenditures	8,377,355	8,765,254	1,175,316	7,589,938	13.41 %
Communications	2,532,236	2,532,236	275,298	2,256,938	10.87 %
Utilities	77,100	77,100	2,776	74,324	3.60 %
Community Project Expenditures	150,000	150,000	3,468	146,532	2.31 %
Public Safety					
Personnel Services	318,912,911	318,912,911	66,576,432	252,336,479	20.88 %
Contractual Services	17,429,460	17,596,055	2,340,519	15,255,536	13.30 %
Materials and Supplies	12,082,282	11,890,178	1,834,751	10,055,427	15.43 %
Other Administrative Expenditures	1,514,148	1,467,001	193,288	1,273,713	13.18 %
Communications	283,263	284,763	46,953	237,810	16.49 %
Utilities	—	18,900	1,570	17,330	8.31 %
Intergovernmental Expenditures	853,621	853,621	278,359	575,262	32.61 %
Public Works					
Personnel Services	26,636,506	26,550,331	5,406,083	21,144,248	20.36 %
Contractual Services	6,771,380	6,821,380	1,392,191	5,429,189	20.41 %
Materials and Supplies	8,705,879	8,695,879	1,004,021	7,691,858	11.55 %
Other Administrative Expenditures	199,543	159,543	42,122	117,421	26.40 %
Communications	100	100	—	100	— %
Utilities	14,779,004	14,779,004	2,628,922	12,150,082	17.79 %
Public Health					
Personnel Services	5,708,466	5,708,466	1,151,869	4,556,597	20.18 %
Contractual Services	685,300	647,332	164,116	483,216	25.35 %
Materials and Supplies	397,229	388,907	61,042	327,865	15.70 %
Other Administrative Expenditures	139,365	185,775	17,194	168,581	9.26 %
Communications	23,820	53,700	2,286	51,414	4.26 %
Utilities	472,000	442,000	37,196	404,804	8.42 %
Intergovernmental Expenditures	372,237	372,237	23,555	348,682	6.33 %
Culture and Recreation					
Personnel Services	54,365,130	54,365,130	11,213,606	43,151,524	20.63 %
Contractual Services	9,569,815	9,468,260	1,420,331	8,047,929	15.00 %
Materials and Supplies	8,161,742	8,067,413	1,348,855	6,718,558	16.72 %
Other Administrative Expenditures	550,691	533,689	77,748	455,941	14.57 %
Communications	51,731	50,231	7,794	42,437	15.52 %
Utilities	8,205,999	8,205,999	2,062,251	6,143,748	25.13 %
Intergovernmental Expenditures	160,250	190,308	—	190,308	— %

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Budget and Actual (continued)
General Fund
For the Period Ending November 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Economic Development					
Personnel Services	11,673,171	11,548,171	2,322,725	9,225,446	20.11 %
Contractual Services	679,575	804,575	155,241	649,334	19.29 %
Materials and Supplies	274,455	274,455	45,492	228,963	16.58 %
Other Administrative Expenditures	341,670	341,670	82,479	259,191	24.14 %
Community and Human Development					
Personnel Services	1,014,196	1,014,196	223,958	790,238	22.08 %
Contractual Services	14,660	14,660	6,303	8,357	42.99 %
Materials and Supplies	20,867	20,867	2,288	18,579	10.96 %
Other Administrative Expenditures	17,900	19,700	2,681	17,019	13.61 %
Intergovernmental Expenditures	189,422	189,422	—	189,422	— %
Community Project Expenditures	6,000	4,200	8	4,192	0.19 %
Capital Outlay	150,948	387,532	37,267	350,265	9.62 %
Transfers Out	43,471,312	43,471,312	4,615,632	38,855,680	10.62 %
Total Charges to Appropriations	625,691,692	626,132,290	123,539,490	502,592,800	19.73 %
Net Change in Fund Balance	—	—	(34,732,131)	(34,732,131)	
Fund Balance - Beginning	—	—	161,616,210	—	
Fund Balance - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 126,884,079</u>	<u>\$ (34,732,131)</u>	

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, 2025

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Adopted	Final			
REVENUES					
Property Taxes	\$116,537,483	\$116,537,483	\$ 5,074,911	\$(111,462,572)	4.35 %
Penalties and Interest - Delinquent Taxes	1,205,056	1,205,056	120,824	(1,084,232)	10.03 %
Interest	—	—	28,820	28,820	— %
Rents and Other	—	—	36,941	36,941	— %
Total Revenues	<u>117,742,539</u>	<u>117,742,539</u>	<u>5,261,496</u>	<u>(112,481,043)</u>	<u>4.47 %</u>
EXPENDITURES					
Current:					
Debt Service:					
Principal	63,110,000	63,110,000	—	63,110,000	— %
Interest	54,758,539	54,758,539	—	54,758,539	— %
Fiscal Fees	36,000	36,000	750	35,250	2.08 %
Total Expenditures	<u>117,904,539</u>	<u>117,904,539</u>	<u>750</u>	<u>117,903,789</u>	<u>— %</u>
Excess (Deficiency) of Revenues Over Expenditures	(162,000)	(162,000)	5,260,746	5,422,746	
OTHER FINANCING SOURCES (USES):					
Transfers In	162,000	162,000	194,737	(32,737)	120.21 %
Total Other Financing Sources (Uses)	<u>162,000</u>	<u>162,000</u>	<u>194,737</u>	<u>(32,737)</u>	<u>120.21 %</u>
Net Change in Fund Balance	—	—	5,455,483	5,455,483	
Fund Balance - Beginning	—	—	6,368,131	—	
Fund Balance - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 11,823,614</u>	<u>\$ 5,455,483</u>	

CITY OF EL PASO, TEXAS

Combining Balance Sheet Non-major Governmental Funds November 30, 2025

	Special Revenue Funds									
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Tax Increment Funds	Nongrants	Total
ASSETS										
Pooled Cash and Investments	\$ (4,066,699)	\$ (1,621,005)	\$ —	\$ (3,201,778)	\$ —	\$ —	\$ 42,432,191	\$ 5,632,803	\$ 32,324,489	\$ 71,500,001
Cash with Fiscal Agent	—	—	—	—	—	5,002,484	—	—	—	5,002,484
Restricted Cash and Investments	—	—	88,018	—	14,340,273	950,468	—	—	31,809,094	47,187,853
Receivables - Net of Allowances										
Interest	45,390	—	508	9,711	201,679	—	588,887	15,501	988,567	1,850,243
Trade	—	—	—	12,840	3,763	—	2,200	—	1,472,248	1,491,051
Notes	—	—	—	—	—	—	12,000,000	—	2,247,941	14,247,941
Due from Other Government Agencies	1,671,122	871,101	—	1,335,631	—	—	—	—	—	3,877,854
Other	—	—	—	—	—	8,300,060	2,557,900	—	70,594	10,928,554
Due from Component Unit	—	—	—	—	—	—	—	—	214,092	214,092
Prepaid Items	—	—	—	—	—	843,862	—	—	—	843,862
Inventory	—	—	—	—	—	136,235	—	—	—	136,235
Leases Receivable	—	—	—	—	—	—	—	—	13,972,953	13,972,953
Total Assets	\$ (2,350,187)	\$ (749,904)	\$ 88,526	\$ (1,843,596)	\$ 14,545,715	\$ 15,233,109	\$ 57,581,178	\$ 5,648,304	\$ 83,099,978	\$ 171,253,123
LIABILITIES										
Accounts Payable	\$ 57,773	\$ 35,624	\$ 5,119	\$ 106,830	\$ 13,651	\$ 3,247,985	\$ 49,748	\$ —	\$ 1,272,911	\$ 4,789,641
Due to Other Funds	—	—	—	—	—	—	500,000	—	—	500,000
Taxes Payable	—	—	—	—	—	—	635	—	3,074	3,709
Unearned Revenue	96,169	441,808	85,432	848,472	—	3,691,362	—	—	21,943	5,185,186
Due to Other Government Agencies	—	—	—	—	—	—	—	—	242	242
Total Liabilities	153,942	477,432	90,551	955,302	13,651	6,939,347	550,383	—	1,298,170	10,478,778
DEFERRED INFLOWS OF RESOURCES										
Lease Related	—	—	—	—	—	—	—	—	12,831,551	12,831,551
Other	534,064	524,838	—	534,417	—	—	—	—	—	1,593,319
Total Deferred Inflows of Resources	534,064	524,838	—	534,417	—	—	—	—	12,831,551	14,424,870
FUND BALANCES (DEFICITS)										
Nonspendable	—	—	—	—	—	980,097	—	—	—	980,097
Restricted	—	—	—	—	14,532,064	7,313,665	—	5,648,304	31,809,094	59,303,127
Committed	—	—	—	—	—	—	57,030,795	—	39,018,173	96,048,968
Unassigned (Deficits)	(3,038,193)	(1,752,174)	(2,025)	(3,333,315)	—	—	—	—	(1,857,010)	(9,982,717)
Total Fund Balances (Deficits)	(3,038,193)	(1,752,174)	(2,025)	(3,333,315)	14,532,064	8,293,762	57,030,795	5,648,304	68,970,257	146,349,475
Total Liabilities and Fund Balances (Deficits)	\$ (2,350,187)	\$ (749,904)	\$ 88,526	\$ (1,843,596)	\$ 14,545,715	\$ 15,233,109	\$ 57,581,178	\$ 5,648,304	\$ 83,099,978	\$ 171,253,123

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, 2025

	Special Revenue Funds									
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Tax Increment Funds	Nongrants	Total
REVENUES										
Property Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 172,759	\$ 2,589	\$ 175,348
Penalties and Interest-Delinquent taxes	—	—	—	—	—	—	—	—	22	22
Sales Taxes	—	—	—	—	—	—	149,173	—	—	149,173
Hotel Occupancy Tax	—	—	—	—	—	—	370,380	—	855,484	1,225,864
Rental Vehicle Tax	—	—	—	—	—	—	—	—	358,732	358,732
Franchise Fees	—	—	—	—	—	—	3,478,851	—	603,166	4,082,017
Charges for Services	—	—	—	—	—	266,741	27,929	—	4,749,808	5,044,478
Fines and Forfeitures	—	—	—	—	—	—	—	—	133,554	133,554
Licenses and Permits	—	—	—	—	—	—	—	—	288,367	288,367
Ticket Sales	—	—	—	—	—	—	—	—	34,735	34,735
Intergovernmental Revenues	2,425,595	474,408	3,322	1,150,803	—	—	—	—	568,517	4,622,645
Investment Earnings	865	—	175	3,947	66,959	—	202,517	4,118	285,335	563,916
Rents and Other	—	—	4,900	—	—	—	—	—	573,693	578,593
Total Revenues	2,426,460	474,408	8,397	1,154,750	66,959	266,741	4,228,850	176,877	8,454,002	17,257,444
EXPENDITURES										
Current:										
General Government	—	55,179	5,160	—	—	—	—	10,933	3,660,200	3,731,472
Public Safety	997,705	547,575	2,018	—	84,489	—	—	—	1,211,676	2,843,463
Public Works	—	—	—	—	—	—	—	—	3,865,777	3,865,777
Public Health	—	—	—	2,781,378	475,283	—	—	—	3,347,437	6,604,098
Culture and Recreation	22,136	35,097	—	—	—	6,111	—	—	1,195,675	1,259,019
Economic Development	—	—	—	—	—	—	2,735,311	38,400	—	2,773,711
Community and Human Development	—	55,595	—	—	—	—	—	—	59,641	115,236
Debt Service:										
Fiscal Fees	—	—	—	—	—	—	—	—	475	475
Capital Outlay	151,188	—	—	—	—	—	—	—	231,354	382,542
Total Expenditures	1,171,029	693,446	7,178	2,781,378	559,772	6,111	2,735,311	49,333	13,572,235	21,575,793
Excess (Deficiency) of Revenues Over Expenditures	1,255,431	(219,038)	1,219	(1,626,628)	(492,813)	260,630	1,493,539	127,544	(5,118,233)	(4,318,349)
OTHER FINANCING SOURCES (USES):										
Transfers In	—	—	—	—	—	—	1,284,027	—	3,121,162	4,405,189
Transfers Out	—	—	—	—	—	—	(5,000,000)	(4,940,191)	(2,634,813)	(12,575,004)
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	—	—	268,597	268,597
Total Other Financing Sources (Uses)	—	—	—	—	—	—	(3,715,973)	(4,940,191)	754,946	(7,901,218)
Net Change in Fund Balances	1,255,431	(219,038)	1,219	(1,626,628)	(492,813)	260,630	(2,222,434)	(4,812,647)	(4,363,287)	(12,219,567)
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	<u>\$ (3,038,193)</u>	<u>\$ (1,752,174)</u>	<u>\$ (2,025)</u>	<u>\$ (3,333,315)</u>	<u>\$ 14,532,064</u>	<u>\$ 8,293,762</u>	<u>\$ 57,030,795</u>	<u>\$ 5,648,304</u>	<u>\$ 68,970,257</u>	<u>\$146,349,475</u>

CITY OF EL PASO, TEXAS

Combining Statement of Net Position

Internal Service Funds

November 30, 2025

	Supply and Support	Self Insurance	Total
ASSETS:			
Current Assets:			
Pooled Cash and Investments	\$ 216,115	\$ 58,156,249	\$ 58,372,364
Receivables - Net of Allowances			
Interest	2,051	579,473	581,524
Trade	22,884	—	22,884
Inventory	1,164,048	—	1,164,048
Total Current Assets	<u>1,405,098</u>	<u>58,735,722</u>	<u>60,140,820</u>
Noncurrent Assets:			
Capital Assets:			
Buildings, Improvements & Equipment, Net	311,636	—	311,636
Total Noncurrent Assets	<u>311,636</u>	<u>—</u>	<u>311,636</u>
Total Assets	<u>1,716,734</u>	<u>58,735,722</u>	<u>60,452,456</u>
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	<u>2,481,322</u>	<u>596,337</u>	<u>3,077,659</u>
Total Assets & Deferred Outflows of Resources	<u>\$ 4,198,056</u>	<u>\$ 59,332,059</u>	<u>\$ 63,530,115</u>
LIABILITIES:			
Current Liabilities:			
Accounts Payable	\$ 586,351	\$ 15,728	\$ 602,079
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	<u>691,082</u>	<u>1,190,427</u>	<u>1,881,509</u>
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	<u>7,003,235</u>	<u>23,625,114</u>	<u>30,628,349</u>
Total Liabilities	<u>7,694,317</u>	<u>24,815,541</u>	<u>32,509,858</u>
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	<u>1,169,337</u>	<u>94,888</u>	<u>1,264,225</u>
NET POSITION:			
Net Investment in Capital Assets	311,636	—	311,636
Unrestricted (Deficit)	(4,977,234)	34,421,630	29,444,396
Total Net Position (Deficit)	<u>(4,665,598)</u>	<u>34,421,630</u>	<u>29,756,032</u>
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	<u>\$ 4,198,056</u>	<u>\$ 59,332,059</u>	<u>\$ 63,530,115</u>

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, 2025

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	\$ 5,123,916	\$ —	\$ 5,123,916
Premium Contributions	—	19,501,487	19,501,487
General Revenues	372	291,099	291,471
Total Operating Revenues	<u>5,124,288</u>	<u>19,792,586</u>	<u>24,916,874</u>
OPERATING EXPENSES:			
Personnel Services	1,495,411	696,383	2,191,794
Outside Contracts	50,342	450,781	501,123
Professional Services	—	179,545	179,545
Fuel and Lubricants	1,386,801	—	1,386,801
Materials and Supplies	971,367	2,578	973,945
Communications	33	—	33
Utilities	4,884	—	4,884
Benefits Provided	—	15,651,190	15,651,190
Maintenance and Repairs	655,368	—	655,368
Other Operating Expenses	9,364	282	9,646
Total Operating Expenses	<u>4,573,570</u>	<u>16,980,759</u>	<u>21,554,329</u>
Operating Income	<u>550,718</u>	<u>2,811,827</u>	<u>3,362,545</u>
NONOPERATING REVENUES (EXPENSES):			
Investment Earnings	—	264,954	264,954
Total Nonoperating Revenues (Expenses)	<u>—</u>	<u>264,954</u>	<u>264,954</u>
Change in Net Position	<u>550,718</u>	<u>3,076,781</u>	<u>3,627,499</u>
Net Position (Deficit) - Beginning of Year	<u>(5,216,316)</u>	<u>31,344,849</u>	<u>26,128,533</u>
Net Position (Deficit) - End of Year	<u><u>\$ (4,665,598)</u></u>	<u><u>\$34,421,630</u></u>	<u><u>\$29,756,032</u></u>

CITY OF EL PASO, TEXAS

Combining Statement of Cash Flows

Internal Service Funds

For the Period Ending November 30, 2025

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	\$ 372	\$ 19,792,506	\$ 19,792,878
Receipts from Interfund Services	5,120,393	—	5,120,393
Payments to Suppliers	(4,082,110)	(16,422,141)	(20,504,251)
Payments to Employees	(1,657,772)	(750,622)	(2,408,394)
Net Cash Provided by (Used in) Operating Activities	<u>(619,117)</u>	<u>2,619,743</u>	<u>2,000,626</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and Construction of Capital Assets	(92,304)	—	(92,304)
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(92,304)</u>	<u>—</u>	<u>(92,304)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of Investments	920,088	55,365,418	56,285,506
Net Cash Provided by (Used in) Investing Activities	<u>920,088</u>	<u>55,365,418</u>	<u>56,285,506</u>
Net Increase in Cash	208,667	57,985,161	58,193,828
Cash - Beginning of the Year	7,448	171,088	178,536
Cash - End of the Year	<u>\$ 216,115</u>	<u>\$ 58,156,249</u>	<u>\$ 58,372,364</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating Income (Loss)	\$ 550,718	\$ 2,811,827	\$ 3,362,545
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used in) Operating Activities:			
Change in Assets and Liabilities:			
Receivables, Net	(3,522)	—	(3,522)
Accounts and Other Payables	(1,166,313)	(192,084)	(1,358,397)
Net Cash Provided by (Used in) Operating Activities	<u>\$ (619,117)</u>	<u>\$ 2,619,743</u>	<u>\$ 2,000,626</u>

**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, 2025

	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	\$ 12,817,306	\$ (37,020,831)	25.72 %
Charges of Fares and Fees	818,130	818,130	367,089	(451,041)	44.87 %
General Revenues	1,568,611	1,568,611	669,337	(899,274)	42.67 %
Total Revenues	52,224,878	52,224,878	13,853,732	(38,371,146)	26.53 %
EXPENSES:					
Personnel Services	24,988,588	24,988,588	5,169,205	19,819,383	20.69 %
Contractual Services	107,000	107,000	2,750	104,250	2.57 %
Professional Services	1,525,850	1,500,850	70,396	1,430,454	4.69 %
Outside Contracts	12,358,009	12,430,709	779,022	11,651,687	6.27 %
Fuel and Lubricants	417,128	280,098	30,137	249,961	10.76 %
Materials and Supplies	1,863,580	2,015,310	93,802	1,921,508	4.65 %
Communications	632,574	345,574	44,891	300,683	12.99 %
Utilities	2,753,095	2,611,695	418,104	2,193,591	16.01 %
Travel	222,710	222,710	111,331	111,379	49.99 %
Benefits Provided	600	600	—	600	— %
Maintenance and Repairs	683,578	864,578	227,244	637,334	26.28 %
Other Operating Expenses	3,464,404	3,464,404	766,110	2,698,294	22.11 %
Total Expenses	49,017,116	48,832,116	7,712,992	41,119,124	15.79 %
Operating Income	3,207,762	3,392,762	6,140,740	2,747,978	
NONOPERATING REVENUES (EXPENSES)					
Transfers Out	(2,604,500)	(5,479,500)	—	5,479,500	— %
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	407,306	(1,092,694)	27.15 %
Total Nonoperating Revenues (Expenses)	(3,207,762)	(3,392,762)	407,306	3,800,068	(12.01)%
Change in Net Position	—	—	6,548,046	6,548,046	
Net Position - Beginning	—	—	252,696,295	—	
Net Position - Ending	\$ —	\$ —	\$ 259,244,341	\$ 6,548,046	

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, 2025

	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	\$ 13,194,525	\$ (62,707,875)	17.38 %
General Revenues	532,665	532,665	28,555	(504,110)	5.36 %
Total Revenues	76,435,065	76,435,065	13,223,080	(63,211,985)	17.30 %
EXPENSES:					
Personnel Services	29,965,018	29,965,018	6,136,961	23,828,057	20.48 %
Professional Services	210,750	210,750	72,611	138,139	34.45 %
Outside Contracts	4,657,180	5,311,991	537,291	4,774,700	10.11 %
Fuel and Lubricants	3,497,000	3,464,424	638,773	2,825,651	18.44 %
Materials and Supplies	9,319,650	9,358,331	1,962,795	7,395,536	20.97 %
Communications	274,650	278,650	19,490	259,160	6.99 %
Utilities	125,000	125,000	28,116	96,884	22.49 %
Travel	110,000	109,000	7,890	101,110	7.24 %
Maintenance and Repairs	991,500	979,334	52,761	926,573	5.39 %
Other Operating Expenses	7,844,888	7,732,373	1,228,010	6,504,363	15.88 %
Landfill and Transfer Station	1,500,000	1,500,000	—	1,500,000	— %
Total Expenses	58,495,635	59,034,870	10,684,698	48,350,173	18.10 %
Operating Income	17,939,430	17,400,195	2,538,382	(14,861,812)	14.59 %
NONOPERATING REVENUES (EXPENSES)					
Transfers In	9,877,291	9,877,291	2,463,984	(7,413,307)	24.95 %
Transfers Out	(38,461,783)	(37,922,548)	(4,428,321)	33,494,227	11.68 %
Investment Earnings	2,450,000	2,450,000	333,996	(2,116,004)	13.63 %
Interest Expense	(215,511)	(215,511)	—	215,511	— %
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)	(1,628,335)	15,771,860	9.36 %
Change in Net Position	—	—	910,047	910,048	
Net Position - Beginning	—	—	102,510,750	—	
Net Position - Ending	\$ —	\$ —	\$ 103,420,797	\$ 910,048	

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, 2025

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Charges of Rentals and Fees	\$ 672,000	\$ 672,000	\$ 130,279	\$ (541,721)	19.39 %
Charges of Fares and Fees	6,950,000	6,950,000	1,457,607	(5,492,393)	20.97 %
General Revenues	675,000	675,000	101,557	(573,443)	15.05 %
Total Revenues	8,297,000	8,297,000	1,689,443	(6,607,557)	20.36 %
EXPENSES:					
Personnel Services	32,200,080	32,200,080	6,330,864	25,869,216	19.66 %
Professional Services	621,500	621,500	26,022	595,478	4.19 %
Outside Contracts	21,004,704	21,243,654	1,899,053	19,344,601	8.94 %
Contractual Services	20,000	20,000	—	20,000	— %
Fuel and Lubricants	3,591,500	3,581,500	230,356	3,351,144	6.43 %
Materials and Supplies	2,743,624	2,777,374	320,251	2,457,123	11.53 %
Communications	357,000	363,250	48,640	314,610	13.39 %
Utilities	2,015,000	2,018,000	180,557	1,837,443	8.95 %
Travel	148,200	148,200	11,205	136,995	7.56 %
Benefits Provided	55,500	55,500	8,226	47,274	14.82 %
Maintenance and Repairs	728,000	735,000	91,870	643,130	12.50 %
Other Operating Expenses	14,040,195	13,761,245	2,239,472	11,521,773	16.27 %
Total Expenses	77,525,303	77,525,303	11,386,516	66,138,787	14.69 %
Operating Loss	(69,228,303)	(69,228,303)	(9,697,073)	59,531,230	
NONOPERATING REVENUES (EXPENSES)					
Sales Tax	70,300,000	70,300,000	16,920,732	(53,379,268)	24.07 %
Investment Earnings	4,680,000	4,680,000	709,981	(3,970,019)	15.17 %
Interest Expense	(1,406,697)	(1,406,697)	—	1,406,697	— %
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	17,630,713	(51,597,590)	25.47 %
Change in Net Position	—	—	7,933,640	7,933,640	
Net Position - Beginning	—	—	284,074,124	—	
Net Position - Ending	\$ —	\$ —	\$ 292,007,764	\$ 7,933,640	

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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Tolls	\$ 23,364,172	\$ 23,364,172	\$ 6,669,217	\$ (16,694,955)	28.54 %
General Revenues	888,000	888,000	253,816	(634,184)	28.58 %
Charges of Rentals and Fees	243,060	243,060	117,892	(125,168)	48.50 %
Total Revenues	24,495,232	24,495,232	7,040,925	(17,454,307)	28.74 %
EXPENSES:					
Personnel Services	5,437,647	5,437,647	1,135,516	4,302,131	20.88 %
Professional Services	100,000	85,546	12,845	72,701	15.02 %
Outside Contracts	2,490,064	2,327,190	376,685	1,950,505	16.19 %
Fuel and Lubricants	8,500	8,500	2,164	6,336	25.46 %
Materials and Supplies	201,930	182,228	23,582	158,646	12.94 %
Communications	22,514	22,514	1,416	21,098	6.29 %
Utilities	106,500	106,500	15,189	91,311	14.26 %
Travel	25,000	25,000	474	24,526	1.90 %
Maintenance and Repairs	192,760	327,273	103,686	223,587	31.68 %
Other Operating Expenses	213,300	213,300	152,248	61,052	71.38 %
Total Expenses	8,798,215	8,735,698	1,823,805	6,911,893	20.88 %
Operating Income	15,697,016	15,759,533	5,217,120	(10,542,414)	
NONOPERATING REVENUES (EXPENSES)					
Transfers Out	(15,647,016)	(15,647,016)	(3,491,386)	(12,155,630)	22.31 %
Investment Earnings	—	—	(57)	57	— %
Capital Outlay	(50,000)	(112,517)	—	(112,517)	— %
Total Nonoperating Revenues (Expenses)	(15,697,016)	(15,759,533)	(3,491,443)	(12,268,090)	22.15 %
Change in Net Position	—	—	1,725,677	1,725,676	
Net Position - Beginning	—	—	11,326,053	—	
Net Position - Ending	\$ —	\$ —	\$ 13,051,730	\$ 1,725,676	

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, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
REVENUES:					
General Revenues	\$ —	\$ —	\$ 1,773	\$ 1,773	— %
Intergovernmental Revenues	2,479,185	2,479,185	2,126,386	(352,799)	85.77 %
Penalties and Interest - Delinquent Taxes	546,000	546,000	128,502	(417,498)	23.54 %
Total Revenues	3,025,185	3,025,185	2,256,661	(768,524)	74.60 %
EXPENSES:					
Personnel Services	1,806,445	1,771,352	364,838	1,406,514	20.60 %
Professional Services	478	478	140	338	29.29 %
Outside Contracts	429,762	464,855	189,195	275,660	40.70 %
Fuel and Lubricants	100	100	23	77	23.00 %
Materials and Supplies	50,112	50,112	7,547	42,565	15.06 %
Communications	167,309	167,309	145,245	22,064	86.81 %
Travel	8,700	8,700	—	8,700	— %
Other Operating Expenses	562,279	562,279	135,864	426,415	24.16 %
Total Expenses	3,025,185	3,025,185	842,852	2,182,333	27.86 %
Operating Income (Loss)	—	—	1,413,809	1,413,809	
NONOPERATING REVENUES (EXPENSES)					
Investment Earnings	—	—	3,785	3,785	— %
Total Nonoperating Revenues (Expenses)	—	—	3,785	3,785	— %
Change in Net Position	—	—	1,417,594	1,417,594	
Net Position - Beginning	—	—	1,273,696	—	
Net Position - Ending	\$ —	\$ —	\$ 2,691,290	\$ 1,417,594	

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, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
REVENUES:					
Sales to Departments	\$ 20,944,034	\$ 20,944,034	\$ 5,123,916	\$ (15,820,118)	24.46 %
General Revenues	10,000	10,000	372	(9,628)	3.72 %
Total Revenues	20,954,034	20,954,034	5,124,288	(15,829,746)	24.45 %
EXPENSES:					
Personnel Services	7,376,061	7,376,061	1,495,411	5,880,650	20.27 %
Outside Contracts	256,000	256,000	50,342	205,658	19.66 %
Fuel and Lubricants	5,630,000	5,630,000	1,386,801	4,243,199	24.63 %
Materials and Supplies	4,661,500	4,661,500	971,367	3,690,133	20.84 %
Communications	500	500	33	467	6.60 %
Utilities	34,000	34,000	4,884	29,116	14.36 %
Travel	11,500	11,500	—	11,500	— %
Benefits Provided	1,000	1,000	—	1,000	— %
Maintenance and Repairs	2,745,600	2,745,600	655,368	2,090,232	23.87 %
Other Operating Expenses	37,873	37,873	9,364	28,509	24.72 %
Total Expenses	20,754,034	20,754,034	4,573,570	16,180,464	22.04 %
Operating Income	200,000	200,000	550,718	350,718	
NONOPERATING REVENUES (EXPENSES)					
Capital Outlay	(200,000)	(200,000)	—	200,000	— %
Total Nonoperating Revenues (Expenses)	(200,000)	(200,000)	—	200,000	— %
Change in Net Position	—	—	550,718	550,718	
Net Position (Deficit) - Beginning	—	—	(5,216,316)	—	
Net Position (Deficit) - Ending	\$ —	\$ —	\$ (4,665,598)	\$ 550,718	

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, 2025

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Premium Contributions	\$ 74,278,032	\$ 74,278,032	\$ 19,501,487	\$ (54,776,545)	26.25 %
General Revenues	956,752	956,752	291,099	(665,653)	30.43 %
Total Revenues	75,234,784	75,234,784	19,792,586	(55,442,198)	26.31 %
EXPENSES:					
Personnel Services	3,719,775	3,719,775	696,383	3,023,392	18.72 %
Professional Services	1,040,055	1,040,055	179,545	860,510	17.26 %
Outside Contracts	3,456,768	3,456,768	450,781	3,005,987	13.04 %
Materials and Supplies	34,000	34,000	2,578	31,422	7.58 %
Communications	25	25	—	25	— %
Benefits Provided	67,227,323	67,227,323	15,651,190	51,576,133	23.28 %
Other Operating Expenses	16,050	16,050	282	15,768	1.76 %
Total Expenses	75,493,996	75,493,996	16,980,759	58,513,237	22.49 %
Operating Income (Loss)	(259,212)	(259,212)	2,811,827	3,071,039	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	150,000	150,000	—	(150,000)	— %
Investment Earnings	1,200,000	1,200,000	264,954	(935,046)	22.08 %
Intrafund Transfers	(1,090,788)	(1,090,788)	—	1,090,788	— %
Total Nonoperating Revenues (Expenses)	259,212	259,212	264,954	5,742	102.22 %
Change in Net Position	—	—	3,076,781	3,076,781	
Net Position - Beginning	—	—	31,344,849	—	
Net Position - Ending	\$ —	\$ —	\$ 34,421,630	\$ 3,076,781	