

**INTERIM FINANCIAL STATEMENTS**  
**May 31, 2019**



# CITY OF EL PASO, TEXAS

## Balance Sheet Governmental Funds May 31, 2019

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash	84,978,918	2,635,273	81,444,669	256,695,774	53,397,663	479,152,297
Cash with Fiscal Agent	—	—	—	246,797	3,174,277	3,421,074
Receivables - Net of Allowances						
Taxes	21,784,755	—	3,321,760	—	537,372	25,643,887
Interest	825,224	134,289	619,343	2,971,253	693,606	5,243,715
Trade	2,188,894	—	—	5,169,290	526,936	7,885,120
Notes	1,900,000	59,993,904	—	—	2,728,115	64,622,019
Due from Other Government Agencies	215,561	169,510	—	1,162,893	1,903,871	3,451,835
Other	8,886,946	—	—	—	2,607,442	11,494,388
Prepaid Items	—	—	—	—	98,681	98,681
Due from Other Funds	—	—	—	6,267,564	108,476	6,376,040
Inventory	3,765,774	—	—	—	114,507	3,880,281
<b>Total Assets</b>	<b>124,546,072</b>	<b>62,932,976</b>	<b>85,385,772</b>	<b>272,513,571</b>	<b>65,890,946</b>	<b>611,269,337</b>
<b>LIABILITIES</b>						
Accounts Payable	5,111,169	66,666	—	3,727,537	3,481,742	12,387,114
Due to Other Funds	6,035	—	—	1,681,981	4,000,000	5,688,016
Taxes Payable	1,264,094	—	—	—	12,324	1,276,418
Unearned Revenue	2,065,212	—	—	—	2,661,911	4,727,123
Due to Other Government Agencies	—	5,344	—	—	160,632	165,976
<b>Total Liabilities</b>	<b>8,446,510</b>	<b>72,010</b>	<b>—</b>	<b>5,409,518</b>	<b>10,316,609</b>	<b>24,244,647</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenues Low Income Housing	—	59,669,585	—	—	—	59,669,585
Unavailable Revenues Property Taxes	6,131,551	—	3,081,507	—	—	9,213,058
<b>Total Deferred Inflows of Resources</b>	<b>6,131,551</b>	<b>59,669,585</b>	<b>3,081,507</b>	<b>—</b>	<b>—</b>	<b>68,882,643</b>
<b>FUND BALANCES:</b>						
Nonspendable	3,765,774	—	—	—	213,188	3,978,962
Restricted	19,098,290	3,191,381	82,304,265	267,104,053	33,574,989	405,272,978
Committed	—	—	—	—	21,786,160	21,786,160
Unassigned	87,103,947	—	—	—	—	87,103,947
<b>Total Fund Balances/(Deficits)</b>	<b>109,968,011</b>	<b>3,191,381</b>	<b>82,304,265</b>	<b>267,104,053</b>	<b>55,574,337</b>	<b>518,142,047</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>124,546,072</b>	<b>62,932,976</b>	<b>85,385,772</b>	<b>272,513,571</b>	<b>65,890,946</b>	<b>611,269,337</b>

**CITY OF EL PASO, TEXAS**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Quarter Ending May 31, 2019**

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Property Taxes	189,688,283	—	99,124,457	—	3,619,900	292,432,640
Penalties and Interest-Delinquent taxes	1,117,103	—	573,365	—	157	1,690,625
Sales Taxes	71,216,699	—	—	—	—	71,216,699
Hotel Occupancy Tax	—	—	—	2,535,673	6,591,280	9,126,953
Rental Vehicle Tax	—	—	—	—	2,831,699	2,831,699
Franchise Fees	43,241,328	—	—	—	4,391,529	47,632,857
Charges for Services	28,466,489	1,684,676	—	3,958,294	22,522,473	56,631,932
Fines and Forfeitures	6,982,133	—	—	—	1,383,962	8,366,095
Licenses and Permits	10,648,036	—	—	—	865,732	11,513,768
Ticket Sales	—	—	—	—	79,459	79,459
Intergovernmental Revenues	1,002,594	5,717,064	—	5,247,831	12,580,971	24,548,460
Interest Earnings	877,728	39,780	704,566	3,122,684	556,213	5,300,971
Rents and Other	1,769,704	176,335	—	353,564	6,373,271	8,672,874
<b>Total Revenues</b>	<b>355,010,097</b>	<b>7,617,855</b>	<b>100,402,388</b>	<b>15,218,046</b>	<b>61,796,646</b>	<b>540,045,032</b>
<b>EXPENDITURES</b>						
<b>Current:</b>						
General Government	22,955,301	38,248	—	87,414	331,344	23,412,307
Public Safety	180,236,240	—	—	—	10,747,012	190,983,252
Public Works	27,580,454	—	—	14,692,236	7,901,185	50,173,875
Public Health	4,266,217	—	—	—	9,395,505	13,661,722
Parks Department	17,407,112	79,704	—	92,638	900,958	18,480,412
Library	6,332,043	—	—	187,385	487,548	7,006,976
Non Departmental	15,978,415	—	—	4,118	8,546,990	24,529,523
Culture and Recreation	5,419,733	—	—	1,933,415	12,161,691	19,514,839
Economic Development	6,768,857	—	—	—	5,214,172	11,983,029
Animal Services	—	—	—	—	6,021,926	6,021,926
Community and Human Development	463,659	5,387,017	—	2,075	281,181	6,133,932
<b>Debt Service:</b>						
Principal	—	—	6,130,173	—	—	6,130,173
Interest Expense	—	—	26,365,936	—	1,869,088	28,235,024
Fiscal Fees	—	—	342,776	1,418,358	13,490	1,774,624
Capital Outlay	393,085	2,625,485	—	73,747,989	1,268,196	78,034,755
<b>Total Expenditures</b>	<b>287,801,116</b>	<b>8,130,454</b>	<b>32,838,885</b>	<b>92,165,628</b>	<b>65,140,286</b>	<b>486,076,369</b>
Excess(Deficiency) of revenues over(under) expenditures	67,208,981	(512,599)	67,563,503	(76,947,582)	(3,343,640)	53,968,663
<b>OTHER FINANCING SOURCES(USES):</b>						
Transfers In	12,073,134	—	7,904,973	3,041,748	9,235,458	32,255,313
Transfers Out	(15,765,096)	—	—	(5,029,943)	(8,741,566)	(29,536,605)
Proceeds from Sale of Capital Assets	71,624	—	—	613,398	—	685,022
Face Amount of Bonds Issued	—	—	—	155,291,254	—	155,291,254
Capital Contributions	—	—	—	—	867,094	867,094
Face Amount of Refunding Bonds Issued	—	—	35,820,000	—	—	35,820,000
Premium on Issuance of Bonds	—	—	5,825,756	11,138,358	—	16,964,114
Payment to Refunding Bond Escrow Agent	—	—	(40,585,000)	—	—	(40,585,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,620,338)</b>	<b>—</b>	<b>8,965,729</b>	<b>165,054,815</b>	<b>1,360,986</b>	<b>171,761,192</b>
<b>Net Change in Fund Balances</b>	<b>63,588,643</b>	<b>(512,599)</b>	<b>76,529,232</b>	<b>88,107,233</b>	<b>(1,982,654)</b>	<b>225,729,855</b>
Fund Balances - Beginning	46,379,368	3,703,980	5,775,033	178,996,820	57,556,991	292,412,192
Fund Balances - Ending	109,968,011	3,191,381	82,304,265	267,104,053	55,574,337	518,142,047

**CITY OF EL PASO, TEXAS**  
**Statement of Net Position**  
**Proprietary Funds**  
**May 31, 2019**

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>ASSETS</b>							
<b>Current assets:</b>							
Cash	62,628,263	51,653,032	(23,142,531)	7,799,985	1,468,528	100,407,277	31,972,723
Receivables - Net of Allowances:							
Taxes	—	—	7,160,337	—	—	7,160,337	—
Interest	835,674	667,788	—	102,544	20,275	1,626,281	438,565
Trade	1,248,689	2,655,716	151,475	35,813	25,871	4,117,564	4,737
Due from Other Government Agencies	8,310,380	17,192	4,447,825	—	—	12,775,397	—
Prepaid Items	321,456	—	196,205	—	—	517,661	—
Due From Other Funds	—	—	1,681,981	—	—	1,681,981	—
Inventory	1,675,039	—	4,583,028	—	—	6,258,067	1,096,575
<b>Total current assets</b>	<b>75,019,501</b>	<b>54,993,728</b>	<b>(4,921,680)</b>	<b>7,938,342</b>	<b>1,514,674</b>	<b>134,544,565</b>	<b>33,512,600</b>
<b>Noncurrent assets:</b>							
<b>Capital Assets:</b>							
Land	1,381,099	6,887,813	11,665,907	2,469,531	—	22,404,350	—
Buildings, Improvements, Equipment & Other, Net	226,509,120	41,908,385	167,915,964	13,822,430	61,932	450,217,831	345,807
Construction in Progress	53,900,220	226,064	12,538,582	327,267	—	66,992,133	—
<b>Total noncurrent assets</b>	<b>281,790,439</b>	<b>49,022,262</b>	<b>192,120,453</b>	<b>16,619,228</b>	<b>61,932</b>	<b>539,614,314</b>	<b>345,807</b>
<b>TOTAL ASSETS</b>	<b>356,809,940</b>	<b>104,015,990</b>	<b>187,198,773</b>	<b>24,557,570</b>	<b>1,576,606</b>	<b>674,158,879</b>	<b>33,858,407</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred Charge on Refunding	—	—	93,677	—	—	93,677	—
Pension Contributions Subsequent to Measurement Date	1,296,059	1,943,631	3,509,903	240,809	—	6,990,402	562,183
Difference in Projected and Actual Earnings on Pension Investment	340,949	511,304	1,776,163	63,349	—	2,691,765	147,890
Difference in Actual and Expected Pension Experience	41,760	62,626	113,091	7,760	—	225,237	18,115
Change in Assumptions for Pensions	1,311,080	1,966,158	3,550,582	243,600	—	7,071,420	568,699
Deferred Other Post Employment Contributions	220,787	292,885	451,429	52,651	—	1,017,752	90,136
Difference in Actual and Expected Other Post Employment Experience	10,822	14,356	22,127	2,581	—	49,886	4,418
<b>Total Deferred Outflows of Resources</b>	<b>3,221,457</b>	<b>4,790,960</b>	<b>9,516,972</b>	<b>610,750</b>	<b>—</b>	<b>18,140,139</b>	<b>1,391,441</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>360,031,397</b>	<b>108,806,949</b>	<b>196,715,745</b>	<b>25,168,320</b>	<b>1,576,606</b>	<b>692,299,017</b>	<b>35,249,848</b>

**CITY OF EL PASO, TEXAS**  
**Statement of Net Position**  
**Proprietary Funds**  
**May 31, 2019**

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>LIABILITIES</b>							
<b>Current liabilities:</b>							
Accounts Payable	2,418,598	158,899	1,768,617	10,589	2,584	4,359,287	510,992
Due to Other Funds	539,101	969,719	698,319	168,901	—	2,376,040	—
Taxes Payable	73,377	145,485	—	9,733	—	228,595	199,861
Interest Payable on Bonds and Notes	105,023	34,742	105,211	7,386	—	252,362	—
Unearned Revenue	993,260	—	59,239	7,500	—	1,059,999	—
<b>Total current liabilities</b>	<b>4,129,359</b>	<b>1,308,845</b>	<b>2,631,386</b>	<b>204,109</b>	<b>2,584</b>	<b>8,276,283</b>	<b>710,853</b>
<b>Non-current liabilities:</b>							
Bond Obligations	83,989,421	18,274,459	53,919,712	3,659,998	—	159,843,590	—
Revenue Bonds	14,940,001	—	—	—	—	14,940,001	—
Compensated Absences	2,498,901	1,038,899	1,645,759	211,998	112,791	5,508,348	684,412
Landfill Closure Costs	—	21,971,939	—	—	—	21,971,939	—
Claims and Judgments	—	1,038,325	428,666	—	—	1,466,991	17,440,251
Net Pension Liability	10,169,569	15,250,778	27,540,589	1,889,522	—	54,850,458	4,411,193
Other Post-employment Benefits	8,525,694	11,309,834	17,431,974	2,033,139	—	39,300,641	3,480,604
<b>Total Non-current Liabilities</b>	<b>120,123,586</b>	<b>68,884,234</b>	<b>100,966,700</b>	<b>7,794,657</b>	<b>112,791</b>	<b>297,881,968</b>	<b>26,016,460</b>
<b>Total Liabilities</b>	<b>124,252,945</b>	<b>70,193,079</b>	<b>103,598,086</b>	<b>7,998,766</b>	<b>115,375</b>	<b>306,158,251</b>	<b>26,727,313</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Difference in Actual and Expected Pension Experience	793,086	1,189,350	2,147,785	147,357	—	4,277,578	344,011
<b>Total Deferred Inflows of Resources</b>	<b>793,086</b>	<b>1,189,350</b>	<b>2,147,785</b>	<b>147,357</b>	<b>—</b>	<b>4,277,578</b>	<b>344,011</b>
<b>NET POSITION (Deficit)</b>							
Net investment in capital assets	182,976,781	31,005,946	138,546,959	13,004,495	61,932	365,596,113	345,807
<b>Restricted for:</b>							
Debt Service	1,633,000	—	—	—	—	1,633,000	—
Passenger Facilities	9,329,306	—	—	—	—	9,329,306	—
Customer Facility Charge	4,308,860	—	—	—	—	4,308,860	—
Unrestricted	36,737,419	6,418,574	(47,577,085)	4,017,702	1,399,299	995,909	7,832,717
<b>Total Net Position</b>	<b>234,985,366</b>	<b>37,424,520</b>	<b>90,969,874</b>	<b>17,022,197</b>	<b>1,461,231</b>	<b>381,863,188</b>	<b>8,178,524</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>360,031,397</b>	<b>108,806,949</b>	<b>196,715,745</b>	<b>25,168,320</b>	<b>1,576,606</b>	<b>692,299,017</b>	<b>35,249,848</b>

**CITY OF EL PASO, TEXAS**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**For the Quarter Ending May 31, 2019**

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>OPERATING REVENUES:</b>							
Charges of Rentals and Fees	33,450,104	39,628,543	92,283	38,722	—	73,209,652	—
Charges of Tolls	—	—	—	17,148,027	—	17,148,027	—
Charges of Fares and Fees	314,969	240	6,759,215	—	—	7,074,424	—
Sales to Departments	—	34,425	—	—	—	34,425	12,498,693
Premium Contributions	—	—	—	—	—	—	46,185,064
Intergovernmental Revenues	—	—	—	—	1,623,599	1,623,599	—
Penalties and Interest-Delinquent taxes	—	—	—	—	389,976	389,976	—
General Revenues	1,805,531	280,611	126,294	1,068,165	174,933	3,455,534	547,476
<b>Total Operating Revenues</b>	<b>35,570,604</b>	<b>39,943,819</b>	<b>6,977,792</b>	<b>18,254,914</b>	<b>2,188,508</b>	<b>102,935,637</b>	<b>59,231,233</b>
<b>OPERATING EXPENSES:</b>							
Personnel Services	13,026,742	13,611,509	26,076,920	2,463,928	872,299	56,051,398	5,768,570
Contractual Services	5,100	—	—	1,246,319	—	1,251,419	—
Professional Services	303,424	70,720	250,591	67,659	414	692,808	701,150
Outside Contracts	6,049,842	1,223,837	10,986,052	639,083	270,704	19,169,518	1,299,584
Fuel and Lubricants	163,311	2,036,845	1,109,669	6,050	61	3,315,936	3,882,637
Materials and Supplies	1,201,796	4,839,085	3,229,211	65,748	122,350	9,458,190	2,599,624
Communications	47,729	163,656	98,361	5,493	1,521	316,760	456
Utilities	1,265,589	60,416	974,605	53,138	—	2,353,748	16,499
Operating Leases	20,321	23,317	528,985	228,012	110,833	911,468	9,590
Travel and Training	165,114	62,497	27,329	16,357	9,012	280,309	660
Benefits Provided	656	—	33,322	—	—	33,978	40,480,467
Maintenance and Repairs	390,101	197,463	259,493	185,016	3,288	1,035,361	1,267,077
Landfill and Transfer Station Utilization	—	7,052,882	—	—	—	7,052,882	—
Other Operating Expenses	2,317,933	2,594,546	3,833,605	110,799	198,889	9,055,772	21,662
Capital Outlay	19,181,943	2,741,524	4,128,033	509,995	—	26,561,495	17,945
<b>Total Operating Expenses</b>	<b>44,139,601</b>	<b>34,678,297</b>	<b>51,536,176</b>	<b>5,597,597</b>	<b>1,589,371</b>	<b>137,541,042</b>	<b>56,065,921</b>
<b>Operating Income (Loss)</b>	<b>(8,568,997)</b>	<b>5,265,522</b>	<b>(44,558,384)</b>	<b>12,657,317</b>	<b>599,137</b>	<b>(34,605,405)</b>	<b>3,165,312</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>							
Interest Earnings	940,561	664,571	—	104,963	20,250	1,730,345	427,009
Interest Expense	(1,923,731)	(396,283)	(1,200,070)	(84,250)	—	(3,604,334)	—
Federal Tax Credit - Build America Bonds	—	—	112,359	—	—	112,359	—
Customer Facility Charge	2,383,233	—	—	—	—	2,383,233	—
Sales Tax	—	—	34,182,896	—	—	34,182,896	—
<b>Total Non-Operating Revenues (Expenses)</b>	<b>1,400,063</b>	<b>268,288</b>	<b>33,095,185</b>	<b>20,713</b>	<b>20,250</b>	<b>34,804,499</b>	<b>427,009</b>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>(7,168,934)</b>	<b>5,533,810</b>	<b>(11,463,199)</b>	<b>12,678,030</b>	<b>619,387</b>	<b>199,094</b>	<b>3,592,321</b>
Capital Contributions Received	4,134,709	302,388	16,023,417	—	—	20,460,514	—
Transfers Out	(11,669,639)	(5,837,407)	(1,610,809)	(10,345,364)	—	(29,463,219)	—
Transfers In	11,669,639	6,265,933	1,610,809	112,500	—	19,658,881	378,000
<b>Change in net position</b>	<b>(3,034,225)</b>	<b>6,264,724</b>	<b>4,560,218</b>	<b>2,445,166</b>	<b>619,387</b>	<b>10,855,270</b>	<b>3,970,321</b>
<b>Net Position, Beginning</b>	<b>238,019,591</b>	<b>31,159,796</b>	<b>86,409,656</b>	<b>14,577,031</b>	<b>841,844</b>	<b>371,007,918</b>	<b>4,208,203</b>
<b>Net Position, Ending</b>	<b>234,985,366</b>	<b>37,424,520</b>	<b>90,969,874</b>	<b>17,022,197</b>	<b>1,461,231</b>	<b>381,863,188</b>	<b>8,178,524</b>

# CITY OF EL PASO, TEXAS

## Statement of Cash Flows

### Proprietary Funds

For the Quarter Ending May 31, 2019

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from Customers	37,850,006	43,979,273	7,374,761	18,378,984	2,164,529	109,747,553	59,440,287
Payments to Suppliers	(15,598,461)	(21,970,042)	(23,588,392)	(2,829,549)	(726,639)	(64,713,083)	(51,129,363)
Payments to Employees	(13,320,448)	(13,782,984)	(26,610,169)	(2,521,382)	(893,661)	(57,128,644)	(5,884,491)
Operating Expense to be Reimbursed by Grants	—	—	(566,345)	—	—	(566,345)	—
Net cash provided by (used for) operating activities	<u>8,931,097</u>	<u>8,226,247</u>	<u>(43,390,145)</u>	<u>13,028,053</u>	<u>544,229</u>	<u>(12,660,519)</u>	<u>2,426,433</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Transfers to Other Funds	(11,669,639)	(5,837,407)	(1,610,809)	(10,345,364)	—	(29,463,219)	—
Transfers from Other Funds	11,669,639	6,265,933	1,610,809	112,500	—	19,658,881	378,000
Advances to Other Funds	11,800,000	13,078,189	—	—	—	24,878,189	—
Advances from Other Funds	—	—	(24,878,189)	—	—	(24,878,189)	—
Sales Tax	—	—	34,182,896	—	—	34,182,896	—
Net Cash Provided by (used for) Non-capital Financing Activities	<u>11,800,000</u>	<u>13,506,715</u>	<u>9,304,707</u>	<u>(10,232,864)</u>	<u>—</u>	<u>24,378,558</u>	<u>378,000</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Customer Facility Charges	2,383,233	—	—	—	—	2,383,233	—
Contributions from Federal Government	4,134,709	302,388	16,135,776	—	—	20,572,873	—
Purchases of Capital Assets	(19,167,401)	(2,741,525)	(4,128,032)	(509,995)	—	(26,546,953)	(17,944)
Principal Paid on Capital Debt	46,349,221	—	135,233	—	—	46,484,454	—
Interest Paid on Capital Debt	(1,923,731)	(396,283)	(1,200,070)	(84,250)	—	(3,604,334)	—
Net Cash Used for Capital and Related Financing Activities	<u>31,776,031</u>	<u>(2,835,420)</u>	<u>10,942,907</u>	<u>(594,245)</u>	<u>—</u>	<u>39,289,273</u>	<u>(17,944)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of Investments	8,953,943	31,645,209	—	4,122,690	685,452	45,407,294	20,896,988
Interest	134,069	80,577	—	12,687	1,657	228,990	40,273
Net Cash Provided by (Used for) Investing Activities	<u>9,088,012</u>	<u>31,725,786</u>	<u>—</u>	<u>4,135,377</u>	<u>687,109</u>	<u>45,636,284</u>	<u>20,937,261</u>
Net decrease in cash	61,595,140	50,623,328	(23,142,531)	6,336,321	1,231,338	96,643,596	23,723,750
Cash - beginning	1,033,123	1,029,704	—	1,463,664	237,190	3,763,681	8,248,973
Cash - ending	<u>62,628,263</u>	<u>51,653,032</u>	<u>(23,142,531)</u>	<u>7,799,985</u>	<u>1,468,528</u>	<u>100,407,277</u>	<u>31,972,723</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>							
Operating Income (Loss)	(8,568,997)	5,265,522	(44,558,384)	12,657,317	599,137	(34,605,405)	3,165,312
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Net Pension Liability	—	—	52,048	—	—	52,048	—
Purchase of Capital Assets	19,181,943	2,741,524	4,128,033	509,995	—	26,561,495	17,945
Change in Assets and Liabilities:							
Receivables, Net Cash	3,531,896	4,184,971	(317,234)	124,822	(23,979)	7,500,476	9,193
Accounts and other payables	(3,676,871)	(3,626,686)	(2,033,158)	(204,127)	(9,567)	(9,550,409)	(650,096)
Accrued Expenses	(1,536,874)	(339,084)	(661,450)	(59,954)	(21,362)	(2,618,724)	(115,921)
Net Cash Provided by (Used for) Operating Activities	<u>8,931,097</u>	<u>8,226,247</u>	<u>(43,390,145)</u>	<u>13,028,053</u>	<u>544,229</u>	<u>(12,660,519)</u>	<u>2,426,433</u>

**CITY OF EL PASO, TEXAS**  
**Statement of Fiduciary Net Position**  
**May 31, 2019**

ASSETS	Pension Trust Funds	Agency Funds
Cash	52,083,513	90,890,697
Investments		
Commingled Funds	154,771,183	—
U.S. Government Securities	32,086,839	—
Absolute Return Investments	126,830,615	—
Corporate Stocks	101,459,644	—
Bank Collective Investment Funds	180,019,198	—
Master Limited Partnerships	39,817,825	—
Private Equities	164,245,588	—
Investment in Real Estate Funds	199,158,621	—
Fixed Income Securities	370,889,783	—
Domestic Equities	423,742,075	—
International Equities	456,225,801	—
Invested securities lending collateral	65,316,080	—
Receivables - Net of Allowances		
Commission Credits Receivable	105,042	—
Due from Brokers For Securities Sold	3,558,783	—
Employer Contributions	1,661,495	—
Employee Contributions	1,161,713	—
Interest	664,340	—
Other Receivable	2,830	59,854,241
Taxes	—	67,058,665
Trade	—	—
Prepaid Items	17,360	—
Capital Assets:		
Buildings, Improvements & Equipment, Net	5,420,890	145,469
<b>Total Assets</b>	<b>2,379,239,218</b>	<b>295,680,476</b>
LIABILITIES		
Accounts Payable	84,306,101	335,781
Accrued Expenses	2,412,559	—
Accrued Drawdown	105,042	1,090,678
Prepaid Property Taxes	—	1,439,929
Due to Other Government Agencies	—	29,722,836
Unearned Revenue	—	7,044,912
Property Taxes Subject to Refund-Other Taxing Entities	—	2,695,491
Uncollected Property Taxes-Other Taxing Entities	—	66,725,975
<b>Total liabilities</b>	<b>86,823,702</b>	<b>295,680,498</b>
NET POSITION:		
Restricted for Pensions and Other Purposes	<b>2,292,415,516</b>	



**CITY OF EL PASO, TEXAS**  
**Statement of Changes in Fiduciary Net Position**  
**For the Quarter Ending May 31, 2019**

	Pension Trust Funds
ADDITIONS:	
Contributions:	
Employer	52,709,260
Employee	36,844,730
Total contributions	89,553,990
Investment income:	
Net appreciation in fair value of investments	260,767,374
Interest	11,125,939
Dividends	22,286,321
Securities lending income	593,427
Investment advisory fees	(11,835,218)
Net investment income	282,937,843
Other income:	
Rental Income	4,857,083
Total additions	377,348,916
DEDUCTIONS:	
Benefits paid to plan members	146,283,581
Refunds	6,699,828
Administrative expenses	3,512,995
Depreciation and amortization expense	431,807
Total deductions	156,928,211
Net decrease in net position	220,420,705
Net position - beginning	2,071,994,811
Net position - ending	2,292,415,516

**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND SCHEDULES**



**CITY OF EL PASO, TEXAS**  
**Required Supplementary Information**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance – Budget and Actual**  
**General Fund**  
**For the Quarter Ending May 31, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Property taxes	193,154,893	193,154,893	189,688,283	(3,466,610)	98.21%
Penalties and Interest-Delinquent taxes	—	—	1,117,103	1,117,103	—%
Sales taxes	93,763,721	93,763,721	71,216,699	(22,547,022)	75.95%
Franchise fees	52,661,354	52,661,354	43,241,328	(9,420,026)	82.11%
Licenses and permits	13,148,935	13,148,935	10,648,036	(2,500,899)	80.98%
Fines and forfeitures	7,541,245	7,541,245	6,982,133	(559,112)	92.59%
Charges for services	38,263,128	38,263,128	28,466,489	(9,796,639)	74.40%
Intergovernmental revenues	446,988	446,988	1,002,594	555,606	224.30%
County Participation	537,341	537,341	—	(537,341)	—%
Rents and other	2,241,265	2,241,265	1,769,704	(471,561)	78.96%
Interest	200,000	200,000	877,728	677,728	438.86%
Proceeds from sale of capital assets	—	—	71,624	71,624	—%
Transfers In	26,638,930	26,638,930	12,073,134	(14,565,796)	45.32%
Amounts available for appropriation from current year resources	428,597,800	428,597,800	367,154,855	(61,442,945)	85.66%
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,332,339	1,339,539	973,897	365,642	72.70%
City Manager	1,413,446	1,413,446	1,168,659	244,787	82.68%
Office of Management and Budget	954,855	991,233	665,187	326,046	67.11%
Internal Audit	800,714	800,714	542,389	258,325	67.74%
Public Information	349,589	349,589	262,791	86,798	75.17%
Municipal Clerk	4,961,055	4,961,055	3,689,483	1,271,572	74.37%
Financial Services	4,456,866	4,456,866	3,168,734	1,288,132	71.10%
Information Technology	12,106,792	12,106,792	8,769,249	3,337,543	72.43%
City Attorney	4,253,471	4,253,471	3,885,500	367,971	91.35%
Human Resources	2,172,469	2,172,469	1,496,914	675,555	68.90%
Public Safety and Community Services:					
Police Department	138,541,616	138,541,616	100,057,129	38,484,487	72.22%
Fire Department	114,380,588	114,380,588	81,455,963	32,924,625	71.21%
Municipal Court	898,427	898,427	588,212	310,215	65.47%
Public Health	6,600,903	6,600,903	4,272,316	2,328,587	64.72%
Library	9,674,141	9,674,141	6,580,092	3,094,049	68.02%
Parks Department	27,165,508	27,165,508	17,519,514	9,645,994	64.49%
Transportation and Public Works:					
Facilities Maintenance	22,248,347	22,369,455	17,130,984	5,238,471	76.58%
Engineering	6,104,745	6,104,745	4,284,401	1,820,344	70.18%
Street Department	21,449,034	21,327,926	10,712,060	10,615,866	50.23%
Development and Tourism:					
City Development:					
Business Center	6,723,684	6,715,504	4,629,467	2,086,037	68.94%
Building Permits Inspection-Commercial	1,133,443	1,141,623	871,765	269,858	76.36%
Economic Development Administration	1,963,563	1,963,563	1,267,625	695,938	64.56%
Community and human development	608,618	626,618	463,659	162,959	73.99%
Culture and recreation:					
Art Museum	1,130,762	1,130,762	784,056	346,706	69.34%
History Museum	654,476	654,476	424,689	229,787	64.89%
Archeology Museum	272,221	272,221	168,565	103,656	61.92%
Cultural Affairs	1,330,061	1,330,061	394,767	935,294	29.68%
Zoo	5,168,925	5,168,925	3,647,656	1,521,269	70.57%
Nondepartmental:					
Non Departmental	29,747,141	29,685,563	23,690,489	5,995,074	79.80%
Total charges to appropriations	428,597,800	428,597,800	303,566,212	125,031,588	70.83%
Increase in fund balance:	—	—	63,588,643	63,588,644	
Fund balance, Beginning	46,379,368	46,379,368	46,379,368	—	
Fund balance, Ending	46,379,368	46,379,368	109,968,011	63,588,644	

**City of El Paso, Texas**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Debt Service Funds**  
**For the Quarter Ending May 31, 2019**

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	99,433,545	99,026,602	99,124,457	97,855
Penalties and Interest-Delinquent taxes	—	—	573,365	573,365
Parking meter revenue	1,204,750	1,204,750	—	(1,204,750)
Federal tax credit - Build America Bonds	1,951,818	1,951,818	987,490	(964,328)
Transfers from other funds	7,169,135	7,804,858	7,904,973	100,115
Interest	300,000	300,000	704,566	404,566
Amounts available for appropriation	110,059,248	110,288,028	150,940,607	40,652,579
Charges to appropriations (outflows):				
Debt service:				
Principal	48,103,450	54,043,450	6,130,173	47,913,277
Interest	61,805,468	56,094,248	27,353,426	28,740,822
Fiscal fees	24,400	24,400	342,776	(318,376)
Transfers to other funds	125,930	125,930	—	125,930
Payment to Refunding Bond Escrow Agent	—	—	40,585,000	(40,585,000)
Total charges to appropriations	110,059,248	110,288,028	74,411,375	35,876,653
Increase in fund balance	—	—	76,529,232	76,529,232
Fund balance, Beginning	—	—	5,775,033	—
Fund balance, Ending	—	—	82,304,265	82,304,265

**City of El Paso, Texas**  
**Combining Balance Sheet**  
**Non-major Governmental Funds**  
**May 31, 2019**

	Special Revenue Funds								
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Non-grants	Total
<b>ASSETS</b>									
Cash and Cash Equivalents	(1,181,586)	(755,526)	219,468	(1,321,038)	11,717,732	(619,601)	13,366,797	31,971,417	53,397,663
Cash with Fiscal Agent	—	—	—	—	—	3,174,277	—	—	3,174,277
Receivables - Net of Allowances									
Taxes	—	—	—	—	—	—	—	537,372	537,372
Interest	—	—	—	1,079	178,943	—	120,051	393,533	693,606
Trade	—	2,608	—	14,337	—	—	—	509,991	526,936
Notes	—	—	—	—	—	—	—	2,728,115	2,728,115
Due From Other Government Agencies	198,612	400,676	190	1,143,343	—	—	—	161,050	1,903,871
Other	—	—	—	—	—	2,320,279	158,000	129,163	2,607,442
Due from Other Funds	—	—	—	—	—	—	—	108,476	108,476
Prepaid items	—	—	—	—	—	98,681	—	—	98,681
Inventory	—	—	—	—	—	114,507	—	—	114,507
<b>Total Assets</b>	<b>(982,974)</b>	<b>(352,242)</b>	<b>219,658</b>	<b>(162,279)</b>	<b>11,896,675</b>	<b>5,088,143</b>	<b>13,644,848</b>	<b>36,539,117</b>	<b>65,890,946</b>
<b>LIABILITIES</b>									
Accounts Payable	52,468	7,010	3,180	94,719	7,747	1,599,449	158,983	1,558,186	3,481,742
Due to Other Funds	—	—	—	—	—	—	4,000,000	—	4,000,000
Taxes Payable	—	—	—	—	—	—	1,319	11,005	12,324
Unearned Revenue	36,121	281,301	349,343	120,418	—	1,761,216	75,000	38,512	2,661,911
Due To Other Government Agencies	—	53,564	—	107,068	—	—	—	—	160,632
<b>Total Liabilities</b>	<b>88,589</b>	<b>341,875</b>	<b>352,523</b>	<b>322,205</b>	<b>7,747</b>	<b>3,360,665</b>	<b>4,235,302</b>	<b>1,607,703</b>	<b>10,316,609</b>
<b>FUND BALANCES:</b>									
Nonspendable	—	—	—	—	—	213,188	—	—	213,188
Restricted	(1,071,563)	(694,117)	(132,865)	(484,484)	11,888,928	1,514,290	—	22,554,800	33,574,989
Committed	—	—	—	—	—	—	9,409,546	12,376,614	21,786,160
<b>Total Fund Balances</b>	<b>(1,071,563)</b>	<b>(694,117)</b>	<b>(132,865)</b>	<b>(484,484)</b>	<b>11,888,928</b>	<b>1,727,478</b>	<b>9,409,546</b>	<b>34,931,414</b>	<b>55,574,337</b>
<b>Total Liabilities and Fund Balances</b>	<b>(982,974)</b>	<b>(352,242)</b>	<b>219,658</b>	<b>(162,279)</b>	<b>11,896,675</b>	<b>5,088,143</b>	<b>13,644,848</b>	<b>36,539,117</b>	<b>65,890,946</b>

**City of El Paso, Texas**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Quarter Ending May 31, 2019**

	Special Revenue Funds								Total
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Non-grants	
<b>REVENUES</b>									
Property Taxes	—	—	—	—	—	—	—	3,619,900	3,619,900
Penalties & Interest-Delinquent Taxes	—	—	—	—	—	—	—	157	157
Hotel Occupancy Tax	—	—	—	—	—	—	—	6,591,280	6,591,280
Rental Vehicle Tax	—	—	—	—	—	—	—	2,831,699	2,831,699
Franchise Fees	—	—	—	—	—	—	3,809,409	582,120	4,391,529
Charges for Services	870	—	—	127,546	2,736,646	3,242,562	85,243	16,329,606	22,522,473
Fines and Forfeitures	—	—	—	—	—	—	—	1,383,962	1,383,962
Licenses and Permits	—	—	—	—	—	—	—	865,732	865,732
Ticket Sales	—	—	—	—	—	—	—	79,459	79,459
Intergovernmental Revenues	2,362,699	1,716,433	68,981	7,034,114	—	—	—	1,398,744	12,580,971
Interest Earnings	—	—	—	—	176,305	—	121,113	258,795	556,213
Rents and Other	639	—	—	133	—	5,283,033	1,000	1,088,466	6,373,271
<b>Total revenues</b>	<b>2,364,208</b>	<b>1,716,433</b>	<b>68,981</b>	<b>7,161,793</b>	<b>2,912,951</b>	<b>8,525,595</b>	<b>4,016,765</b>	<b>35,029,920</b>	<b>61,796,646</b>
<b>EXPENDITURES</b>									
General Government	—	21,808	—	—	—	—	—	309,536	331,344
Public Safety	3,650,122	2,253,998	—	—	317,412	—	—	4,525,480	10,747,012
Public Works	—	—	—	—	—	—	—	7,901,185	7,901,185
Public Health	—	—	—	7,982,054	1,413,451	—	—	—	9,395,505
Parks Department	—	50	—	—	—	—	—	900,908	900,958
Library	54,795	—	—	—	—	—	—	432,753	487,548
Non Departmental	—	—	—	—	—	—	—	8,546,990	8,546,990
Culture and Recreation	5,635	74,003	—	—	—	8,617,353	—	3,464,700	12,161,691
Economic Development	—	—	—	—	—	—	4,428,638	785,534	5,214,172
Animal Services	—	—	201,666	—	—	—	—	5,820,260	6,021,926
Community and Human Development	—	166,472	—	—	—	—	—	114,709	281,181
Debt Service:									
Interest Expense	—	—	—	—	—	—	—	1,869,088	1,869,088
Fiscal Fees	—	—	—	—	—	—	—	13,490	13,490
Capital Outlay	62,250	2,160	180	288,411	99,141	—	—	816,054	1,268,196
<b>Total expenditures</b>	<b>3,772,802</b>	<b>2,518,491</b>	<b>201,846</b>	<b>8,270,465</b>	<b>1,830,004</b>	<b>8,617,353</b>	<b>4,428,638</b>	<b>35,500,687</b>	<b>65,140,286</b>
Excess (Deficiency) of revenues over (under) expenditures	(1,408,594)	(802,058)	(132,865)	(1,108,672)	1,082,947	(91,758)	(411,873)	(470,767)	(3,343,640)
<b>OTHER FINANCING SOURCES(USES):</b>									
Transfers In	—	—	—	—	—	—	4,468,531	4,766,927	9,235,458
Transfers Out	—	—	—	—	(1,500,000)	—	—	(7,241,566)	(8,741,566)
Capital Contributions	—	—	—	—	—	—	—	867,094	867,094
<b>Total other financing sources (uses):</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,500,000)</b>	<b>—</b>	<b>4,468,531</b>	<b>(1,607,545)</b>	<b>1,360,986</b>
Net change in fund balances	(1,408,594)	(802,058)	(132,865)	(1,108,672)	(417,053)	(91,758)	4,056,658	(2,078,312)	(1,982,654)
Fund balances - Beginning	337,031	107,941	—	624,188	12,305,981	1,819,236	5,352,888	37,009,726	57,556,991
Fund balances - Ending	<u>(1,071,563)</u>	<u>(694,117)</u>	<u>(132,865)</u>	<u>(484,484)</u>	<u>11,888,928</u>	<u>1,727,478</u>	<u>9,409,546</u>	<u>34,931,414</u>	<u>55,574,337</u>

**City of El Paso, Texas**  
**Combining Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Non-major Funds**  
**For the Quarter Ending May 31, 2019**

Account Group	Federal Grants				State Grants				Other Grants			
	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative
	Adopted	Final			Adopted	Final			Adopted	Final		
Resources (inflows):												
Property Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Hotel Occupancy Tax	—	—	—	—	—	—	—	—	—	—	—	—
Rental Vehicle Tax	—	—	—	—	—	—	—	—	—	—	—	—
Franchise Fees	—	—	—	—	—	—	—	—	—	—	—	—
Charges for Services	—	—	870	(870)	—	—	—	—	—	—	—	—
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	4,101,594	4,101,594	2,362,699	1,738,895	2,983,554	2,983,554	1,716,433	1,267,121	—	—	68,981	(68,981)
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	639	(639)	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	4,101,594	4,101,594	2,364,208	1,737,386	2,983,554	2,983,554	1,716,433	1,267,121	—	—	68,981	(68,981)
Charges to appropriations (outflows):												
Personnel Services	3,433,307	3,433,307	2,690,965	742,342	1,595,156	1,595,156	1,619,986	(24,830)	—	—	37,874	(37,874)
Contractual Services	529,926	529,926	398,042	131,884	664,047	664,047	525,967	138,080	—	—	—	—
Materials and Supplies	43,736	43,736	490,923	(447,187)	158,118	158,118	148,182	9,936	—	—	65,992	(65,992)
Operating Expenditures	94,625	94,625	130,622	(35,997)	158,808	158,808	81,095	77,713	—	—	7,800	(7,800)
Non-Operating Expenditures	—	—	—	—	407,426	407,426	141,101	266,325	—	—	—	—
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	90,000	(90,000)
Capital Outlay	—	—	62,250	(62,250)	—	—	2,160	(2,160)	—	—	180	(180)
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	4,101,594	4,101,594	3,772,802	328,792	2,983,554	2,983,554	2,518,491	465,063	—	—	201,846	(201,846)
Increase (Decrease) in fund balance:	—	—	(1,408,594)	1,408,594	—	—	(802,058)	802,058	—	—	(132,865)	132,865
Fund balances - beginning	—	—	337,031	—	—	—	107,941	—	—	—	—	—
Fund balances - ending	—	—	(1,071,563)	1,408,594	—	—	(694,117)	802,058	—	—	(132,865)	132,865

This budget and this schedule are prepared on a basis consistent with accounting principles generally accepted in the United States.

**City of El Paso, Texas**  
**Combining Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Non-Major Funds**  
**For the Quarter Ending May 31, 2019**

Account Group	Public Health				Public Health Waiver Program				Destination El Paso			
	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative
	Adopted	Final			Adopted	Final			Adopted	Final		
Resources (inflows):												
Property Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	—	—	—	—	—	—
Hotel Occupancy Tax	—	—	—	—	—	—	—	—	—	—	—	—
Rental Vehicle Tax	—	—	—	—	—	—	—	—	—	—	—	—
Franchise Fees	—	—	—	—	—	—	—	—	—	—	—	—
Charges for Services	251,148	251,148	127,546	123,602	1,009,309	1,009,309	2,736,646	(1,727,337)	10,357,250	10,990,750	3,242,562	7,748,188
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	10,113,838	10,113,838	7,034,114	3,079,724	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	176,305	(176,305)	—	—	—	—
Rents and Other	—	—	133	(133)	—	—	—	—	1,250,000	1,816,500	5,283,033	(3,466,533)
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	10,364,986	10,364,986	7,161,793	3,203,193	1,009,309	1,009,309	2,912,951	(1,903,642)	11,607,250	12,807,250	8,525,595	4,281,655
Charges to appropriations (outflows):												
Personnel Services	7,266,791	7,266,791	5,373,144	1,893,647	136,201	136,201	1,033,322	(897,121)	6,232,761	6,232,761	4,377,599	1,855,162
Contractual Services	941,595	941,595	820,496	121,099	75,000	75,000	269,409	(194,409)	2,566,032	2,611,890	1,344,107	1,267,783
Materials and Supplies	487,447	487,447	826,695	(339,248)	372,000	372,000	165,921	206,079	1,219,507	1,391,007	1,796,950	(405,943)
Operating Expenditures	1,663,152	1,663,152	961,719	701,433	281,109	281,109	262,211	18,898	1,528,950	1,871,245	1,047,605	823,640
Non-Operating Expenditures	—	—	—	—	—	—	—	—	60,000	64,500	51,092	13,408
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	6,000	6,000	288,411	(282,411)	145,000	145,000	99,141	45,859	—	—	—	—
Other Uses	—	—	—	—	—	—	1,500,000	(1,500,000)	—	—	—	—
Total charges to appropriations	10,364,986	10,364,986	8,270,465	2,094,521	1,009,309	1,009,309	3,330,004	(2,320,695)	11,607,250	12,171,403	8,617,353	3,554,050
Increase (Decrease) in fund balance:	—	—	(1,108,672)	1,108,672	—	—	(417,053)	417,053	—	635,847	(91,758)	727,605
Fund balances - beginning	—	—	624,188	—	—	—	12,305,981	—	—	—	1,819,236	—
Fund balances - ending	—	—	(484,484)	1,108,672	—	—	11,888,928	417,053	—	635,847	1,727,478	727,605

This budget and this schedule are prepared on a basis consistent with accounting principles generally accepted in the United States.



**City of El Paso, Texas**  
**Combining Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Non-Major Funds**  
**For the Quarter Ending May 31, 2019**

Account Group	Economic Development				Non-grants				Total Non-Major			
	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative	Budgeted Amounts		Actual Amounts	Variance with Budget (Positive) Negative
	Adopted	Final			Adopted	Final			Adopted	Final		
Resources (inflows):												
Property Taxes	—	—	—	—	4,820,982	4,006,417	3,619,900	386,517	4,820,982	4,006,417	3,619,900	386,517
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	157	(157)	—	—	157	(157)
Hotel Occupancy Tax	—	—	—	—	10,850,000	13,814,868	6,591,280	7,223,588	10,850,000	13,814,868	6,591,280	7,223,588
Rental Vehicle Tax	—	—	—	—	3,550,000	—	2,831,699	(2,831,699)	3,550,000	—	2,831,699	(2,831,699)
Franchise Fees	9,680,549	9,680,549	3,809,409	5,871,140	720,000	720,000	582,120	137,880	10,400,549	10,400,549	4,391,529	6,009,020
Charges for Services	—	71,220	85,243	(14,023)	22,788,507	20,548,109	16,329,606	4,218,503	34,406,214	32,870,536	22,522,473	10,348,063
Fines and Forfeitures	—	—	—	—	1,572,781	1,359,746	1,383,962	(24,216)	1,572,781	1,359,746	1,383,962	(24,216)
Licenses and Permits	—	—	—	—	909,000	909,000	865,732	43,268	909,000	909,000	865,732	43,268
Ticket Sales	—	—	—	—	—	248,856	79,459	169,397	—	248,856	79,459	169,397
Intergovernmental Revenues	—	—	—	—	2,738,594	659,095	1,398,744	(739,649)	19,937,580	17,858,081	12,580,971	5,277,110
Interest	—	—	121,113	(121,113)	—	567	258,795	(258,228)	—	567	556,213	(555,646)
Rents and Other	—	—	1,000	(1,000)	1,383,949	518,850	1,088,466	(569,616)	2,633,949	2,335,350	6,373,271	(4,037,921)
Transfers In	7,230,921	7,230,921	4,468,531	2,762,390	13,529,674	14,226,860	4,766,927	9,459,933	20,760,595	21,457,781	9,235,458	12,222,323
Capital Contributions	—	—	—	—	286,054	186,215	867,094	(680,879)	286,054	186,215	867,094	(680,879)
Intrafund Transfers	—	3,780	—	3,780	4,644,780	4,148,974	—	4,148,974	4,644,780	4,152,754	—	4,152,754
Amounts available for appropriation from current year resources	16,911,470	16,986,470	8,485,296	8,501,174	67,794,321	61,347,555	40,663,941	20,683,614	114,772,484	109,600,719	71,899,198	37,701,521
Charges to appropriations (outflows):												
Personnel Services	—	—	5,634	(5,634)	14,676,358	12,339,232	9,941,922	2,397,310	33,340,575	31,003,449	25,080,446	5,923,003
Contractual Services	16,911,470	16,986,470	4,423,004	12,563,466	18,753,586	22,282,827	14,759,615	7,523,212	40,441,656	44,091,755	22,540,640	21,551,115
Materials and Supplies	—	—	—	—	3,751,226	3,728,568	2,870,622	857,946	6,032,034	6,180,876	6,365,285	(184,409)
Operating Expenditures	—	—	—	—	2,946,928	2,530,936	691,097	1,839,839	6,673,571	6,599,874	3,182,149	3,417,725
Non-Operating Expenditures	—	—	—	—	4,736,744	4,751,844	6,020,179	(1,268,335)	5,204,170	5,223,770	6,212,372	(988,602)
Intergovernmental Expenditures	—	—	—	—	—	270,335	367,020	(96,685)	—	270,335	457,020	(186,685)
Capital Outlay	—	—	—	—	8,580,955	1,796,253	816,054	980,199	8,731,955	1,947,253	1,268,196	679,057
Other Uses	—	—	—	—	14,062,469	13,752,104	7,241,566	6,510,538	14,062,469	13,752,104	8,741,566	5,010,538
Total charges to appropriations	16,911,470	16,986,470	4,428,638	12,557,832	67,508,267	61,452,099	42,708,075	18,744,025	114,486,430	109,069,416	73,847,674	35,221,742
Increase (Decrease) in fund balance:	—	—	4,056,658	(4,056,658)	286,054	(104,544)	(2,044,134)	1,939,590	286,054	531,303	(1,948,476)	2,479,779
Fund balances - beginning	—	—	5,352,888	—	—	—	37,009,726	—	—	—	57,556,991	—
Fund balances - ending	—	—	9,409,546	(4,056,658)	286,054	(104,544)	34,965,592	1,939,590	286,054	531,303	55,608,515	2,479,779

This budget and this schedule are prepared on a basis consistent with accounting principles generally accepted in the United States.

**City of El Paso, Texas**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**May 31, 2019**

	Supply and Support	Self Insurance	Total
<b>ASSETS:</b>			
Cash	2,224,390	29,748,333	31,972,723
Receivables - Net of Allowances			
Interest	24,077	414,488	438,565
Trade	2,278	2,459	4,737
Inventory	1,096,575	—	1,096,575
Capital Assets:			
Buildings, Improvements & Equipment, Net	345,807	—	345,807
<b>Total Assets</b>	<b>3,693,127</b>	<b>30,165,280</b>	<b>33,858,407</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Contributions Subsequent to Measurement Date	435,545	126,638	562,183
Difference in Projected and Actual Earnings on Pension Investments	114,576	33,314	147,890
Difference in Expected and Actual Pension Experience	14,033	4,082	18,115
Change in Assumptions for Pensions	440,593	128,106	568,699
Deferred Other Post Employment Contributions	79,994	10,142	90,136
Difference in Expected and Actual Other Post Employment Experience	3,921	497	4,418
<b>Total Deferred Outflows of Resources</b>	<b>1,088,662</b>	<b>302,779</b>	<b>1,391,441</b>
<b>Total Assets &amp; Deferred Outflows of Resources</b>	<b>4,781,789</b>	<b>30,468,059</b>	<b>35,249,848</b>
<b>LIABILITIES:</b>			
Accounts Payable	430,020	80,972	510,992
Taxes Payable	—	199,861	199,861
Compensated Absences	586,621	97,791	684,412
Other Post-employment Benefits	3,088,978	391,626	3,480,604
Net Pension Liability - Due beyond one year	3,417,523	993,670	4,411,193
Claims and Judgments	—	17,440,251	17,440,251
<b>Total Liabilities</b>	<b>7,523,142</b>	<b>19,204,171</b>	<b>26,727,313</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Difference in Actual and Expected Pension Experience	266,519	77,492	344,011
<b>Total Deferred Inflows of Resources</b>	<b>266,519</b>	<b>77,492</b>	<b>344,011</b>
<b>NET POSITION (DEFICIT):</b>			
Net investment in capital assets	345,807	—	345,807
Unrestricted	(3,353,679)	11,186,396	7,832,717
<b>Total Net Position (Deficit)</b>	<b>(3,007,872)</b>	<b>11,186,396</b>	<b>8,178,524</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)</b>	<b>4,781,789</b>	<b>30,468,059</b>	<b>35,249,848</b>

**City of El Paso, Texas**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Quarter Ending May 31, 2019**

	Supply and Support	Self Insurance	Total
<b>OPERATING REVENUES</b>			
Sales to Departments	12,498,693	—	12,498,693
Premium Contributions	—	46,185,064	46,185,064
General Revenues	1,560	545,916	547,476
Total Operating Revenues	<u>12,500,253</u>	<u>46,730,980</u>	<u>59,231,233</u>
<b>OPERATING EXPENSES:</b>			
Personnel Services	3,848,007	1,920,563	5,768,570
Outside Contracts	109,498	1,190,086	1,299,584
Professional Services	—	701,150	701,150
Fuel and Lubricants	3,882,637	—	3,882,637
Materials and Supplies	2,550,594	49,030	2,599,624
Communications	236	220	456
Utilities	16,499	—	16,499
Operating Leases	6,366	3,224	9,590
Travel and Entertainment	200	460	660
Benefits Provided	1,290	40,479,177	40,480,467
Maintenance and Repairs	1,267,077	—	1,267,077
Other Operating Expenses	17,838	3,824	21,662
Depreciation	17,945	—	17,945
Total Operating Expenses	<u>11,718,187</u>	<u>44,347,734</u>	<u>56,065,921</u>
Operating Income (Loss)	<u>782,066</u>	<u>2,383,246</u>	<u>3,165,312</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>			
Interest Revenue	22,596	404,413	427,009
Total Non-operating Revenues	<u>22,596</u>	<u>404,413</u>	<u>427,009</u>
Income (Loss)	804,662	2,787,659	3,592,321
Transfers in	—	378,000	378,000
Change in net position	<u>804,662</u>	<u>3,165,659</u>	<u>3,970,321</u>
Net Position (Deficit), Beginning	<u>(3,812,534)</u>	<u>8,020,737</u>	<u>4,208,203</u>
Net Position (Deficit), Ending	<u><u>(3,007,872)</u></u>	<u><u>11,186,396</u></u>	<u><u>8,178,524</u></u>

**City of El Paso, Texas**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Quarter Ending May 31, 2019**

	Supply and Support	Self Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers	12,509,446	46,930,841	59,440,287
Payments to Suppliers	(8,405,748)	(42,723,615)	(51,129,363)
Payments to Employees	(3,933,928)	(1,950,563)	(5,884,491)
Net cash provided by (used in) operating activities	<u>169,770</u>	<u>2,256,663</u>	<u>2,426,433</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers from Other Funds	—	378,000	378,000
Net cash provided by noncapital financing activities	<u>—</u>	<u>378,000</u>	<u>378,000</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchases of capital assets	(17,944)	—	(17,944)
Net cash used in capital and related financing activities	<u>(17,944)</u>	<u>—</u>	<u>(17,944)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of investments	1,479,554	19,417,434	20,896,988
Interest	2,147	38,126	40,273
Net cash used in investing activities	<u>1,481,701</u>	<u>19,455,560</u>	<u>20,937,261</u>
Net Decrease in cash and cash equivalents	1,633,527	22,090,223	23,723,750
Cash Balance - beginning	590,863	7,658,110	8,248,973
Cash Balance - ending	<u>2,224,390</u>	<u>29,748,333</u>	<u>31,972,723</u>
<b>Reconciliation of operating income(loss) to net cash provided (used in) operating activities:</b>			
Operating income (loss)	782,066	2,383,246	3,165,312
Adjustments to reconcile operating income(loss) to net cash provided by (used in) operating activities:			
Purchase of Capital Assets	17,945	—	17,945
Change in assets and liabilities:			
Receivables, net	9,193	—	9,193
Accounts and other payables	(553,513)	(96,583)	(650,096)
Accrued expenses	(85,921)	(30,000)	(115,921)
Net cash provided (used in) operating activities	<u>169,770</u>	<u>2,256,663</u>	<u>2,426,433</u>

**City of El Paso, Texas**  
**Combining Statement of Fiduciary Net Position**  
**Pension Trust Funds**  
**May 31, 2019**

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2018)		Total
		Firemen Division	Policemen Division	
<b>Assets</b>				
Cash and Cash Equivalents	7,433,888	18,107,830	26,541,795	52,083,513
Investments:				
Commingled funds	154,771,183	—	—	154,771,183
U.S. Government Securities	32,086,839	—	—	32,086,839
Absolute Return Investments	126,830,615	—	—	126,830,615
Corporate stocks	101,459,644	—	—	101,459,644
Bank Collective Investment Funds	180,019,198	—	—	180,019,198
Master Limited Partnerships	39,817,825	—	—	39,817,825
Private equities	62,394,830	41,464,752	60,386,006	164,245,588
Real estate investment funds	72,817,424	51,435,124	74,906,073	199,158,621
Fixed Income Securities	38,991,174	135,120,187	196,778,422	370,889,783
Domestic Equities	—	172,510,842	251,231,233	423,742,075
International Equities	—	185,735,384	270,490,417	456,225,801
Securities lending collateral	—	26,484,531	38,831,549	65,316,080
Receivables - Net of Allowances				
Commission Credits Receivable	105,042	—	—	105,042
Due from Brokers For Securities Sold	3,558,783	—	—	3,558,783
Employer Contributions	1,047,510	267,977	346,008	1,661,495
Employee Contributions	667,228	227,482	267,003	1,161,713
Accrued Interest and Dividends	664,340	—	—	664,340
Other Receivables	1,584	623	623	2,830
Prepaid Items	17,360	—	—	17,360
Capital Assets:				
Buildings, Improvements & Equipment, Net	3,111,020	1,154,935	1,154,935	5,420,890
<b>TOTAL ASSETS</b>	<b>825,795,487</b>	<b>632,509,667</b>	<b>920,934,064</b>	<b>2,379,239,218</b>
<b>LIABILITIES</b>				
Accounts Payable	4,777,992	30,112,068	49,416,041	84,306,101
Accrued Expenses	946,165	606,878	859,516	2,412,559
Unearned Revenue - Commission Credits	105,042	—	—	105,042
<b>TOTAL LIABILITIES</b>	<b>5,829,199</b>	<b>30,718,946</b>	<b>50,275,557</b>	<b>86,823,702</b>
<b>NET POSITION:</b>				
Restricted for Pensions	819,966,288	601,790,721	870,658,507	2,292,415,516

**City of El Paso, Texas**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Pension Trust Funds**  
**For the Quarter Ending May 31, 2019**

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2018)		Total
		Firemen Division	Policemen Division	
<b>ADDITIONS:</b>				
Contributions:				
Employer	25,651,488	11,796,406	15,261,366	52,709,260
Employee	15,540,713	9,600,215	11,703,802	36,844,730
Total contributions	<u>41,192,201</u>	<u>21,396,621</u>	<u>26,965,168</u>	<u>89,553,990</u>
Investment income:				
Net increase in fair value	64,832,061	81,775,970	114,159,343	260,767,374
Interest	3,915,267	2,922,970	4,287,702	11,125,939
Dividends	3,186,719	7,742,313	11,357,289	22,286,321
Securities lending income	—	240,624	352,803	593,427
Investment adviser fees	(6,578,777)	(2,206,900)	(3,049,541)	(11,835,218)
Net investment income	<u>65,355,270</u>	<u>90,474,977</u>	<u>127,107,596</u>	<u>282,937,843</u>
Other income:				
Rental and Other Income	17,219	1,962,023	2,877,841	4,857,083
Other income	17,219	1,962,023	2,877,841	4,857,083
<b>Total additions</b>	<u>106,564,690</u>	<u>113,833,621</u>	<u>156,950,605</u>	<u>377,348,916</u>
<b>DEDUCTIONS</b>				
Benefits paid to participants	58,224,939	35,888,776	52,169,866	146,283,581
Refunds of contributions	2,889,443	1,564,672	2,245,713	6,699,828
Administrative expenses	2,036,643	718,173	758,179	3,512,995
Depreciation and amortization expense	—	215,903	215,904	431,807
<b>Total deductions</b>	<u>63,151,025</u>	<u>38,387,524</u>	<u>55,389,662</u>	<u>156,928,211</u>
Change in net position	43,413,665	75,446,097	101,560,943	220,420,705
Net position - beginning of the year	<u>776,552,623</u>	<u>526,344,624</u>	<u>769,097,564</u>	<u>2,071,994,811</u>
Net position - end of the year	<u>819,966,288</u>	<u>601,790,721</u>	<u>870,658,507</u>	<u>2,292,415,516</u>

**BUDGETARY SCHEDULES  
ENTERPRISE FUNDS  
OPERATIONS**



**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**El Paso International Airport**  
**For the Quarter Ending May 31, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>Resources (inflows):</b>					
Charges of Rentals and Fees	39,795,301	39,795,301	29,055,910	(10,739,391)	73.01%
Charges of Fares and Fees	458,105	458,105	314,969	(143,136)	68.75%
General Revenues	1,745,021	1,745,021	1,529,596	(215,425)	87.65%
Interest Revenue	104,000	104,000	537,083	433,083	516.43%
Transfers In	—	—	1,912,189	1,912,189	—%
Amounts available for appropriation from current year resources	<u>42,102,427</u>	<u>42,102,427</u>	<u>33,349,747</u>	<u>(8,752,680)</u>	<u>79.21%</u>
<b>Charges to appropriations (outflows):</b>					
Personnel Services	18,706,730	18,706,730	13,026,742	5,679,988	69.64%
Contractual Services	81,000	81,000	5,100	75,900	6.30%
Professional Services	788,575	786,575	302,229	484,346	38.42%
Outside Contracts	9,350,968	9,316,168	5,233,903	4,082,265	56.18%
Fuel and Lubricants	309,520	309,520	163,311	146,209	52.76%
Materials and Supplies	1,129,190	1,304,490	1,035,858	268,632	79.41%
Communications	209,325	208,925	47,729	161,196	22.85%
Utilities	2,125,500	2,049,000	1,265,589	783,411	61.77%
Operating Leases	42,200	46,600	20,321	26,279	43.61%
Travel and Entertainment	207,425	209,425	165,114	44,311	78.84%
Benefits Provided	500	500	656	(156)	131.20%
Maintenance and Repairs	779,000	833,500	390,014	443,486	46.79%
Other Operating Expenses	3,081,633	2,924,133	1,700,336	1,223,797	58.15%
Transfers Out	2,240,825	2,275,825	2,861,985	(586,160)	125.76%
Budget only	3,050,036	3,050,036	—	3,050,036	—%
Total charges to appropriations	<u>42,102,427</u>	<u>42,102,427</u>	<u>26,218,887</u>	<u>15,883,540</u>	<u>62.27%</u>
Increase (Decrease) in Net Position	—	—	7,130,860	(7,130,860)	
Net Position - Beginning	—	—	<u>(187,963,822)</u>	<u>187,963,822</u>	
Net Position - Ending	<u>—</u>	<u>—</u>	<u>(180,832,962)</u>	<u>180,832,962</u>	



**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Mass Transit**  
**For the Quarter Ending May 31, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>Resources (inflows):</b>					
Charges of Rentals and Fees	140,000	140,000	92,283	(47,717)	65.92%
Charges of Fares and Fees	9,956,000	9,956,000	6,759,215	(3,196,785)	67.89%
General Revenues	2,625,000	2,680,026	145,034	(2,534,992)	5.41%
Sales Tax	44,878,735	44,878,735	34,182,896	(10,695,839)	76.17%
Federal Tax Credit - Build America Bonds	—	—	112,359	112,359	—%
Transfers in	—	—	1,610,809	1,610,809	—%
Amounts available for appropriation from current year resources	57,599,735	57,654,761	42,902,596	(14,752,165)	74.41%
<b>Charges to appropriations (outflows):</b>					
Personnel Services	24,343,675	24,343,675	17,557,344	6,786,331	72.12%
Professional Services	192,000	298,000	194,350	103,650	65.22%
Outside Contracts	11,691,500	11,678,429	6,963,396	4,715,033	59.63%
Fuel and Lubricants	3,175,000	3,155,000	1,108,829	2,046,171	35.15%
Materials and Supplies	(120,150)	(50,553)	544,961	(595,514)	—%
Communications	211,550	211,550	98,361	113,189	46.50%
Utilities	1,676,000	1,636,000	944,988	691,012	57.76%
Operating Leases	364,950	369,450	290,646	78,804	78.67%
Travel and Entertainment	37,000	37,000	14,061	22,939	38.00%
Benefits Provided	115,000	109,000	32,321	76,679	29.65%
Maintenance and Repairs	95,000	90,000	41,689	48,311	46.32%
Other Operating Expenses	11,291,975	11,280,975	6,943,218	4,337,757	61.55%
Interest expense	2,400,141	2,400,141	1,200,070	1,200,071	50.00%
Capital outlay	473,008	443,008	295,439	147,569	66.69%
Current Portion - Bonds, Notes and Capital	1,653,086	1,653,086	—	1,653,086	—%
Total charges to appropriations	57,599,735	57,654,761	36,229,673	21,425,088	62.84%
Increase (Decrease) in Net Position	—	—	6,672,923	(6,672,923)	
Net Position - Beginning	—	—	(84,985,337)	84,985,337	
Net Position - Ending	—	—	(78,312,414)	78,312,414	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Environmental Services**  
**For the Quarter Ending May 31, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	58,756,372	58,756,372	39,628,543	(19,127,829)	67.45%
Sales to Departments	90,000	90,000	34,424	(55,576)	38.25%
General Revenues	164,000	164,000	280,611	116,611	171.10%
Transfers In	4,984,650	4,984,650	3,738,492	(1,246,158)	75.00%
Interest Revenue	—	—	664,571	664,571	—%
Capital Contributions	—	—	17,940	17,940	—%
Budget only	549,265	749,265	—	(749,265)	—%
Amounts available for appropriation from current year resources	64,544,287	64,744,287	44,364,581	(20,379,706)	68.52%
Charges to appropriations (outflows):					
Personnel Services	18,793,436	18,793,436	13,128,256	5,665,180	69.86%
Professional Services	340,500	188,379	70,720	117,659	37.54%
Contractual Services	—	26,600	—	26,600	—%
Outside Contracts	2,767,220	2,700,570	1,207,037	1,493,533	44.70%
Fuel and Lubricants	2,669,000	2,866,800	2,030,380	836,420	70.82%
Benefits Provided	—	—	83	(83)	—%
Materials and Supplies	8,272,500	7,925,973	4,830,798	3,095,175	60.95%
Communications	269,900	322,700	161,631	161,069	50.09%
Utilities	144,200	137,202	58,633	78,569	42.73%
Operating Leases	35,000	48,000	23,317	24,683	48.58%
Travel and Entertainment	101,600	103,429	60,769	42,660	58.75%
Maintenance and Repairs	1,108,300	628,200	195,445	432,755	31.11%
Other Operating Expenses	4,738,542	4,469,908	2,649,733	1,820,175	59.28%
Interest Expense	792,566	792,566	396,283	396,283	50.00%
Landfill and Transfer Station	3,280,000	3,280,000	7,052,882	(3,772,882)	215.03%
Current portion - Bonds, Notes and Capital	1,410,240	1,410,240	—	1,410,240	—%
Transfers Out	19,821,283	21,050,283	5,837,407	15,212,876	27.73%
Total charges to appropriations	64,544,287	64,744,287	37,703,374	27,040,912	58.23%
Increase (Decrease) in Net Position	—	—	6,661,207	(6,661,207)	
Net Position - Beginning	—	—	(29,054,686)	29,054,686	
Net Position - Ending	—	—	(22,393,479)	22,393,479	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**International Bridges**  
**For the Quarter Ending May 31, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	120,515	120,515	38,722	(81,793)	32.13%
Charges of Tolls	20,927,995	20,927,995	13,776,349	(7,151,646)	65.83%
General Revenues	441,504	441,504	1,064,165	622,661	241.03%
Interest Revenue	—	—	104,963	104,963	—%
Amounts available for appropriation from current year resources	21,490,014	21,490,014	14,984,199	(6,505,815)	69.73%
Charges to appropriations (outflows):					
Personnel Services	3,470,553	3,470,553	2,463,928	1,006,625	71.00%
Professional Services	312,100	79,137	19,099	60,038	24.13%
Outside Contracts	1,462,330	1,465,341	636,883	828,458	43.46%
Fuel and Lubricants	7,350	9,246	6,050	3,196	65.43%
Materials and Supplies	208,900	240,117	65,748	174,369	27.38%
Communications	22,600	22,600	5,493	17,107	24.31%
Utilities	117,700	123,700	53,138	70,562	42.96%
Operating Leases	346,754	346,754	228,012	118,742	65.76%
Travel and Entertainment	26,000	26,000	16,357	9,643	62.91%
Maintenance and Repairs	355,000	386,565	125,265	261,300	32.40%
Other Operating Expenses	167,017	173,228	110,799	62,429	63.96%
Interest Expense	168,500	168,500	84,250	84,250	50.00%
Capital outlay	26,000	7,500	—	7,500	—%
Current portion - Bonds, Notes and Capital	1,190,000	1,190,000	—	1,190,000	—%
Transfers Out	13,609,210	13,780,773	10,345,364	3,435,409	75.07%
Total charges to appropriations	21,490,014	21,490,014	14,160,386	7,329,628	65.89%
Increase (Decrease) in Net Position	—	—	823,813	(823,813)	
Net Position - Beginning	—	—	(9,247,980)	9,247,980	
Net Position - Ending	—	—	(8,424,167)	8,424,167	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Tax Office**  
**For the Quarter Ending May 31, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
General Revenues	—	—	174,933	174,933	—%
Intergovernmental Revenues	1,664,681	1,664,681	1,623,599	(41,082)	97.53%
Penalties and Interest-Delinquent Taxes	510,000	510,000	389,976	(120,024)	76.47%
Interest Revenue	—	—	20,250	20,250	—%
Amounts available for appropriation from current year resources	2,174,681	2,174,681	2,208,758	34,077	101.57%
Charges to appropriations (outflows):					
Personnel Services	1,252,860	1,252,860	872,299	380,561	69.62%
Professional Services	469	469	414	55	88.27%
Outside Contracts	295,000	299,600	270,704	28,896	90.36%
Fuel and Lubricants	500	500	61	439	12.20%
Materials and Supplies	166,074	158,074	122,350	35,724	77.40%
Maintenance and Repairs	—	3,500	3,288	212	93.94%
Communications	12,484	3,931	1,521	2,410	38.69%
Operating Leases	141,300	141,300	110,833	30,467	78.44%
Travel and Entertainment	14,000	14,000	9,012	4,988	64.37%
Capital Outlay	—	6,600	—	6,600	—%
Other Operating Expenses	291,993	293,846	198,889	94,957	67.68%
Total charges to appropriations	2,174,681	2,174,681	1,589,371	585,309	73.09%
Increase (Decrease) in Net Position	—	—	619,387	(619,387)	
Net Position - Beginning	—	—	(841,844)	841,844	
Net Position - Ending	—	—	(222,457)	222,457	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Supply and Support**  
**For the Quarter Ending May 31, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Sales to Departments	18,360,763	18,010,763	12,498,693	(5,512,070)	69.40%
General Revenues	7,000	7,000	1,560	(5,440)	22.29%
Interest Revenue	—	—	22,596	22,596	—%
Amounts available for appropriation from current year resources	18,367,763	18,017,763	12,522,849	(5,494,914)	69.50%
Charges to appropriations (outflows):					
Personnel Services	5,225,863	5,225,863	3,848,007	1,377,856	73.63%
Outside Contracts	168,500	286,666	109,498	177,168	38.20%
Fuel and Lubricants	5,716,557	5,706,446	3,882,637	1,823,809	68.04%
Materials and Supplies	5,079,500	4,729,500	2,550,594	2,178,906	53.93%
Communications	4,000	4,000	236	3,764	5.90%
Utilities	36,000	36,000	16,499	19,501	45.83%
Operating Leases	10,000	10,000	6,366	3,634	63.66%
Travel and Entertainment	1,000	1,000	200	800	20.00%
Benefits Provided	2,500	2,500	1,290	1,210	51.60%
Maintenance and Repairs	1,950,000	1,950,000	1,267,077	682,923	64.98%
Other Operating Expenses	34,000	34,000	17,838	16,162	52.46%
Capital Outlay	126,000	17,945	17,945	—	100.00%
Budget Only	13,843	13,843	—	13,843	—%
Total charges to appropriations	18,367,763	18,017,763	11,718,187	6,299,576	65.04%
Increase (Decrease) in Net Position	—	—	804,662	(804,662)	
Net Position - Beginning	—	—	3,812,534	(3,812,534)	
Net Position - Ending	—	—	4,617,196	(4,617,196)	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Self Insurance**  
**For the Quarter Ending May 31, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Premium Contributions	69,078,518	69,078,518	46,185,064	(22,893,454)	66.86%
General Revenues	—	—	545,916	545,916	—%
Interest Revenue	—	—	404,413	404,413	—%
Transfers In	605,000	605,000	378,000	(227,000)	62.48%
Amounts available for appropriation from current year resources	69,683,518	69,683,518	47,513,393	(22,170,125)	68.18%
Charges to appropriations (outflows):					
Personnel Services	2,507,094	2,507,094	1,920,563	586,531	76.61%
Professional Services	1,260,200	1,260,200	701,150	559,050	55.64%
Outside Contracts	3,760,800	3,759,200	1,190,086	2,569,114	31.66%
Materials and Supplies	46,350	46,350	49,030	(2,680)	105.78%
Communications	1,550	1,550	220	1,330	14.19%
Operating Leases	4,375	5,975	3,224	2,751	53.95%
Travel and Entertainment	4,500	4,500	460	4,040	10.22%
Benefits Provided	60,909,153	60,909,153	40,479,177	20,429,976	66.46%
Other Operating Expenses	7,300	7,300	3,824	3,476	52.38%
Budget Only	1,182,196	1,182,196	—	1,182,196	—%
Total charges to appropriations	69,683,518	69,683,518	44,347,734	25,335,784	63.64%
Increase (Decrease) in Net Position	—	—	3,165,659	(3,165,659)	
Net Position - Beginning	—	—	(8,020,737)	8,020,737	
Net Position - Ending	—	—	(4,855,078)	4,855,078	