

INTERIM FINANCIAL STATEMENTS
February 28, 2019



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds February 28, 2019

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
ASSETS						
Cash	126,240,541	1,165,489	77,078,033	122,565,075	58,137,796	385,186,934
Cash with Fiscal Agent	—	—	—	246,797	4,714,059	4,960,856
Receivables - Net of Allowances						
Taxes	21,784,755	—	3,321,754	—	—	25,106,509
Interest	60,418	94,554	10,174	366,170	209,093	740,409
Trade	1,556,058	1,611,043	—	3,468,418	488,847	7,124,366
Notes	1,900,000	60,059,680	—	—	2,728,115	64,687,795
Due from Other Government Agencies	206,739	261,157	—	1,729,281	1,607,687	3,804,864
Other	8,886,946	—	—	—	1,433,913	10,320,859
Prepaid Items	—	—	—	—	224,246	224,246
Due from Other Funds	—	—	—	6,267,564	108,476	6,376,040
Inventory	3,765,774	—	—	—	99,139	3,864,913
Total Assets	164,401,231	63,191,923	80,409,961	134,643,305	69,751,371	512,397,791
LIABILITIES						
Accounts Payable	4,135,236	76,780	493	172,062	2,753,772	7,138,343
Due to Other Funds	8,258	—	—	1,681,981	4,000,000	5,690,239
Taxes Payable	1,209,003	—	—	—	14,458	1,223,461
Unearned Revenue	2,065,212	—	—	—	3,737,166	5,802,378
Due to Other Government Agencies	—	4,823	—	—	211,589	216,412
Total Liabilities	7,417,709	81,603	493	1,854,043	10,716,985	20,070,833
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues Low Income Housing	—	59,669,585	—	—	—	59,669,585
Unavailable Revenues Property Taxes	6,131,551	—	3,081,508	—	—	9,213,059
Total Deferred Inflows of Resources	6,131,551	59,669,585	3,081,508	—	—	68,882,644
FUND BALANCES:						
Nonspendable	3,765,774	—	—	—	323,385	4,089,159
Restricted	19,098,290	3,440,735	77,327,960	132,789,262	34,517,020	267,173,267
Committed	—	—	—	—	24,193,981	24,193,981
Unassigned	127,987,907	—	—	—	—	127,987,907
Total Fund Balances/(Deficits)	150,851,971	3,440,735	77,327,960	132,789,262	59,034,386	423,444,314
Total Liabilities, Deferred Inflows of Resources and Fund Balances	164,401,231	63,191,923	80,409,961	134,643,305	69,751,371	512,397,791

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Quarter Ending February 28, 2019

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	185,433,559	—	96,377,837	—	2,426,035	284,237,431
Penalties and Interest-Delinquent taxes	542,424	—	279,785	—	109	822,318
Sales Taxes	47,881,108	—	—	—	—	47,881,108
Hotel Occupancy Tax	—	—	—	1,494,467	3,884,246	5,378,713
Rental Vehicle Tax	—	—	—	—	1,411,770	1,411,770
Franchise Fees	29,044,804	—	—	—	2,671,128	31,715,932
Charges for Services	17,953,900	1,434,356	—	152,256	13,480,155	33,020,667
Fines and Forfeitures	4,273,277	—	—	—	885,020	5,158,297
Licenses and Permits	6,424,504	—	—	—	532,625	6,957,129
Ticket Sales	—	—	—	—	21,739	21,739
Intergovernmental Revenues	—	3,581,898	—	566,388	6,920,789	11,069,075
Interest Earnings	112,922	45	95,397	517,601	71,700	797,665
Rents and Other	1,279,673	108,972	—	143,568	1,637,694	3,169,907
Total Revenues	292,946,171	5,125,271	96,753,019	2,874,280	33,943,010	431,641,751
EXPENDITURES						
Current:						
General Government	14,679,015	25,118	—	57,709	210,569	14,972,411
Public Safety	116,124,279	—	—	—	6,867,325	122,991,604
Public Works	17,481,260	—	—	10,971,072	2,909,180	31,361,512
Public Health	2,685,846	—	—	—	6,093,606	8,779,452
Parks Department	11,169,958	339,990	—	89,543	514,406	12,113,897
Library	3,905,327	—	—	—	413,408	4,318,735
Non Departmental	12,499,324	—	—	4,118	2,860,217	15,363,659
Culture and Recreation	3,406,084	—	—	1,421,386	4,034,541	8,862,011
Economic Development	4,246,189	—	—	—	3,440,436	7,686,625
Animal Services	—	—	—	—	3,923,942	3,923,942
Community and Human Development	288,644	3,413,380	—	—	117,736	3,819,760
Debt Service:						
Principal	—	—	4,444,321	—	—	4,444,321
Interest Expense	—	—	25,555,983	—	1,869,088	27,425,071
Fiscal Fees	—	—	14,790	—	9,990	24,780
Capital Outlay	339,034	1,610,028	—	36,745,696	963,974	39,658,732
Total Expenditures	186,824,960	5,388,516	30,015,094	49,289,524	34,228,418	305,746,512
Excess(Deficiency) of revenues over(under) expenditures	106,121,211	(263,245)	66,737,925	(46,415,244)	(285,408)	125,895,239
OTHER FINANCING SOURCES(USES):						
Transfers In	8,362,487	—	4,815,002	200,000	6,600,575	19,978,064
Transfers Out	(10,082,719)	—	—	(610,958)	(4,837,772)	(15,531,449)
Proceeds from Sale of Capital Assets	71,624	—	—	7,688	—	79,312
Face Amount of Bonds Issued	—	—	—	610,956	—	610,956
Face Amount of Refunding	—	—	—	—	—	—
Payment of Refunding Escrow Agent	—	—	—	—	—	—
Premiums on Issuance of Bonds	—	—	—	—	—	—
Capital Contributions	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(1,648,608)	—	4,815,002	207,686	1,762,803	5,136,883
Net Change in Fund Balances	104,472,603	(263,245)	71,552,927	(46,207,558)	1,477,395	131,032,122
Fund Balances - Beginning	46,379,368	3,703,980	5,775,033	178,996,820	57,556,991	292,412,192
Fund Balances/(Deficit) - Ending	150,851,971	3,440,735	77,327,960	132,789,262	59,034,386	423,444,314

CITY OF EL PASO, TEXAS
Statement of Net Position
Proprietary Funds
February 28, 2019

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current assets:							
Cash	64,423,409	48,583,427	(22,224,960)	7,389,646	1,807,583	99,979,105	32,776,499
Receivables - Net of Allowances:							
Taxes	—	—	7,160,337	—	—	7,160,337	—
Interest	44,284	83,794	—	10,268	1,682	140,028	51,829
Trade	1,264,007	2,518,169	457,987	—	—	4,240,163	6,812
Due from Other Government Agencies	6,362,240	11,155	2,902,416	—	—	9,275,811	—
Prepaid Items	321,456	—	352,655	—	—	674,111	—
Due From Other Funds	—	—	1,681,981	—	—	1,681,981	—
Inventory	1,675,039	—	4,583,028	—	—	6,258,067	1,096,575
Total current assets	74,090,435	51,196,545	(5,086,556)	7,399,914	1,809,265	129,409,603	33,931,715
Noncurrent assets:							
Capital Assets:							
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	—
Total noncurrent assets	281,790,439	49,022,262	192,120,453	16,619,228	61,932	539,614,314	345,807
TOTAL ASSETS	355,880,874	100,218,807	187,033,897	24,019,142	1,871,197	669,023,917	34,277,522
DEFERRED OUTFLOWS OF RESOURCES							
Deferred charge on refunding	—	—	—	—	—	—	—
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
Total Deferred Outflows of Resources	3,221,457	4,790,960	9,423,295	610,750	—	18,046,462	1,391,441
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	359,102,331	105,009,767	196,457,192	24,629,892	1,871,197	687,070,379	35,668,963

CITY OF EL PASO, TEXAS
Statement of Net Position
Proprietary Funds
February 28, 2019

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current liabilities:							
Accounts Payable	1,024,943	169,388	1,837,011	175,290	130	3,206,762	1,840,233
Accrued Payroll	—	—	—	—	—	—	—
Bonds, Notes, and Capital Leases - Due within one year	—	—	—	—	—	—	—
Due to Other Funds	539,101	969,719	698,319	168,901	—	2,376,040	—
Taxes Payable	50,595	138,531	—	8,188	—	197,314	176,827
Interest Payable on Bonds and Notes	105,023	34,742	105,211	7,386	—	252,362	—
Unearned Revenue	992,298	—	40,499	10,000	—	1,042,797	—
Compensated Absences - Due within one year	—	—	—	—	—	—	—
Total current liabilities	2,711,960	1,312,380	2,681,040	369,765	130	7,075,275	2,017,060
Non-current liabilities:							
Bond Obligations	83,989,421	18,274,459	53,784,479	3,659,998	—	159,708,357	—
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
Total Non-current Liabilities	120,123,586	68,884,234	100,831,467	7,794,657	112,791	297,746,735	26,016,460
Total Liabilities	122,835,546	70,196,614	103,512,507	8,164,422	112,921	304,822,010	28,033,520
DEFERRED INFLOWS OF RESOURCES							
Difference in Actual and Expected Pension Experience	793,086	1,189,350	2,147,785	147,357	—	4,277,578	344,011
Total Deferred Inflows of Resources	793,086	1,189,350	2,147,785	147,357	—	4,277,578	344,011
NET POSITION (Deficit)							
Net investment in capital assets	182,976,781	31,005,946	138,682,192	13,004,495	61,932	365,731,346	345,807
Restricted for:							
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	37,225,752	2,617,857	(47,885,292)	3,313,618	1,696,344	(3,031,721)	6,945,625
Total Net Position	235,473,699	33,623,803	90,796,900	16,318,113	1,758,276	377,970,791	7,291,432
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	359,102,331	105,009,767	196,457,192	24,629,892	1,871,197	687,070,379	35,668,963

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Quarter Ending February 28, 2019

	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	21,398,194	24,616,722	71,706	134	—	46,086,756	—
Charges of Tolls	—	—	—	11,715,600	—	11,715,600	—
Charges of Fares and Fees	254,969	240	4,546,498	—	—	4,801,707	—
Sales to Departments	—	18,633	—	—	—	18,633	8,216,721
Premium Contributions	—	—	—	—	—	—	30,963,474
Intergovernmental Revenues	—	—	—	—	1,545,983	1,545,983	—
Penalties and Interest-Delinquent taxes	—	—	—	—	258,602	258,602	—
General Revenues	1,308,375	162,200	13,460	682,126	174,676	2,340,837	362,662
Total Operating Revenues	22,961,538	24,797,795	4,631,664	12,397,860	1,979,261	66,768,118	39,542,857
OPERATING EXPENSES:							
Personnel Services	8,305,096	8,609,672	16,718,114	1,565,053	551,536	35,749,471	3,723,299
Contractual Services	5,100	—	—	965,532	—	970,632	—
Professional Services	180,896	65,822	136,539	36,465	414	420,136	447,575
Outside Contracts	3,708,342	816,332	7,136,051	458,708	192,948	12,312,381	851,344
Fuel and Lubricants	91,293	1,296,770	729,678	4,148	61	2,121,950	2,209,410
Materials and Supplies	689,206	3,064,309	1,981,362	40,825	114,242	5,889,944	1,687,151
Communications	8,256	66,544	25,895	—	940	101,635	208
Utilities	876,655	43,438	637,288	35,388	—	1,592,769	11,410
Operating Leases	13,025	13,843	356,595	142,404	68,015	593,882	6,905
Travel and Training	121,210	19,826	10,822	9,050	3,470	164,378	570
Benefits Provided	1,534	83	25,510	—	—	27,127	27,025,368
Maintenance and Repairs	258,665	107,238	161,866	95,628	—	623,397	759,055
Landfill and Transfer Station Utilization	—	4,702,883	—	—	—	4,702,883	—
Other Operating Expenses	1,722,464	1,881,202	2,530,436	7,961	132,860	6,274,923	11,661
Capital Outlay	9,171,807	1,766,423	1,919,723	98,474	—	12,956,427	17,945
Total Operating Expenses	25,153,549	22,454,385	32,369,879	3,459,636	1,064,486	84,501,935	36,751,901
Operating Income (Loss)	(2,192,011)	2,343,410	(27,738,215)	8,938,224	914,775	(17,733,817)	2,790,956
NONOPERATING REVENUES (EXPENSES):							
Interest Earnings	99,589	80,577	—	12,687	1,657	194,510	40,273
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	1,470,261	—	—	—	—	1,470,261	—
Sales Tax	—	—	23,003,969	—	—	23,003,969	—
Total Non-Operating Revenues (Expenses)	(353,881)	(315,706)	21,916,258	(71,563)	1,657	21,176,765	40,273
Income (Loss) Before Capital Contributions and Transfers	(2,545,892)	2,027,704	(5,821,957)	8,866,661	916,432	3,442,948	2,831,229
Capital Contributions Received	—	150,619	10,209,201	—	—	10,359,820	—
Transfers Out	(11,669,074)	(2,206,644)	(1,610,809)	(7,188,079)	—	(22,674,606)	—
Transfers In	11,669,074	2,492,328	1,610,809	62,500	—	15,834,711	252,000
Change in net position	(2,545,892)	2,464,007	4,387,244	1,741,082	916,432	6,962,873	3,083,229
Net Position, Beginning	238,019,591	31,159,796	86,409,656	14,577,031	841,844	371,007,918	4,208,203
Net Position, Ending	235,473,699	33,623,803	90,796,900	16,318,113	1,758,276	377,970,791	7,291,432

CITY OF EL PASO, TEXAS
Statement of Cash Flows
Proprietary Funds
For the Quarter Ending February 28, 2019

	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	25,201,878	28,963,842	4,703,381	12,558,698	1,981,153	73,408,952	39,726,802
Payments to Suppliers	(12,737,846)	(15,821,055)	(15,983,590)	(1,837,285)	(524,971)	(46,904,747)	(32,531,373)
Payments to Employees	(8,598,802)	(8,948,756)	(17,251,363)	(1,622,507)	(572,898)	(36,994,326)	(3,839,220)
Operating Expense to be Reimbursed by Grants	—	173,646	979,064	—	—	1,152,710	—
Net cash provided by (used for) operating activities	3,865,230	4,367,677	(27,552,508)	9,098,906	883,284	(9,337,411)	3,356,209
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	(11,669,074)	(2,206,644)	(1,610,809)	(7,188,079)	—	(22,674,606)	—
Transfers from Other Funds	11,669,074	2,492,328	1,610,809	62,500	—	15,834,711	252,000
Advances to Other Funds	11,800,000	13,186,665	—	—	—	24,986,665	—
Advances from Other Funds	—	—	(24,878,189)	—	—	(24,878,189)	—
Sales Tax	—	—	23,003,969	—	—	23,003,969	—
Net Cash Provided by (used for) Non-capital Financing Activities	11,800,000	13,472,349	(1,874,220)	(7,125,579)	—	16,272,550	252,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	1,470,261	—	—	—	—	1,470,261	—
Contributions from Federal Government	—	150,619	10,321,560	—	—	10,472,179	—
Purchases of Capital Assets	(7,209,125)	(1,766,425)	(1,919,722)	(98,472)	—	(10,993,744)	(17,944)
Principal Paid on Capital Debt	46,349,221	—	—	—	—	46,349,221	—
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	38,686,626	(2,012,089)	7,201,768	(182,722)	—	43,693,583	(17,944)
CASH FLOWS FROM INVESTING ACTIVITIES							
Purchase of Investments	8,953,943	31,645,209	—	4,122,690	685,452	45,407,294	20,896,988
Interest	84,487	80,577	—	12,687	1,657	179,408	40,273
Net Cash Provided by (Used for) Investing Activities	9,038,430	31,725,786	—	4,135,377	687,109	45,586,702	20,937,261
Net decrease in cash	63,390,286	47,553,723	(22,224,960)	5,925,982	1,570,393	96,215,424	24,527,526
Cash - Beginning	1,033,123	1,029,704	—	1,463,664	237,190	3,763,681	8,248,973
Cash - Ending	64,423,409	48,583,427	(22,224,960)	7,389,646	1,807,583	99,979,105	32,776,499
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	(2,192,011)	2,343,410	(27,738,215)	8,938,224	914,775	(17,733,817)	2,790,956
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Net Pension Liability	—	—	52,048	—	—	52,048	—
Purchase of Capital Assets	9,171,807	1,766,423	1,919,723	98,474	—	12,956,427	17,945
Change in Assets and Liabilities:							
Receivables, Net Cash	3,516,578	4,328,555	765,213	160,635	1,892	8,772,873	7,118
Accounts and other payables	(5,093,308)	(3,731,627)	(1,964,764)	(40,973)	(12,021)	(10,842,693)	656,111
Accrued Expenses	(1,537,836)	(339,084)	(586,513)	(57,454)	(21,362)	(2,542,249)	(115,921)
Net Cash Provided by (Used for) Operating Activities	3,865,230	4,367,677	(27,552,508)	9,098,906	883,284	(9,337,411)	3,356,209

CITY OF EL PASO, TEXAS
Statement of Fiduciary Net Position
February 28, 2019

ASSETS	Pension Trust Funds	Agency Funds
Cash	52,083,513	138,753,502
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	59,854,441
Taxes	—	67,058,665
Trade	—	—
Prepaid Items	17,360	—
Capital Assets:		
Buildings, Improvements & Equipment, Net	5,420,890	145,469
Total Assets	2,379,239,218	343,790,143
LIABILITIES		
Accounts Payable	84,306,101	1,073,477
Accrued Expenses	2,412,559	—
Accrued Drawdown	105,042	4,148,293
Prepaid Property Taxes	—	383,876
Due to Other Government Agencies	—	33,514,936
Unearned Revenue	—	22,448,638
Property Taxes Subject to Refund-Other Taxing Entities	—	3,995,476
Uncollected Property Taxes-Other Taxing Entities	—	66,725,975
Total liabilities	86,823,702	343,790,165
NET POSITION:		
Restricted for Pensions and Other Purposes	2,292,415,516	

CITY OF EL PASO, TEXAS
Statement of Changes in Fiduciary Net Position
For the Quarter Ending February 28, 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 February 28, 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	185,433,559	(7,721,334)	96.00%
Penalties and Interest-Delinquent taxes	—	—	542,424	542,424	—%
Sales taxes	93,763,721	93,763,721	47,881,108	(45,882,613)	51.07%
Franchise fees	52,661,354	52,661,354	29,044,804	(23,616,550)	55.15%
Licenses and permits	13,148,935	13,148,935	6,424,504	(6,724,431)	48.86%
Fines and forfeitures	7,541,245	7,541,245	4,273,277	(3,267,968)	56.67%
Charges for services	38,263,128	38,263,128	17,953,900	(20,309,228)	46.92%
Intergovernmental revenues	446,988	446,988	—	(446,988)	—%
County Participation	537,341	537,341	—	(537,341)	—%
Rents and other	2,241,265	2,241,265	1,279,673	(961,592)	57.10%
Interest	200,000	200,000	112,922	(87,078)	56.46%
Proceeds from sale of capital assets	—	—	71,624	71,624	—%
Transfers In	26,638,930	26,638,930	8,362,487	(18,276,443)	31.39%
Amounts available for appropriation from current year resources	428,597,800	428,597,800	301,380,282	(127,217,518)	70.32%
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,332,339	1,339,539	621,121	718,418	46.37%
City Manager	1,413,446	1,413,446	800,559	612,887	56.64%
Office of Management and Budget	954,855	991,233	428,932	562,301	43.27%
Internal Audit	800,714	800,714	341,631	459,083	42.67%
Public Information	349,589	349,589	162,452	187,137	46.47%
Municipal Clerk	4,961,055	4,961,055	2,282,925	2,678,130	46.02%
Financial Services	4,456,866	4,456,866	2,003,595	2,453,271	44.96%
Information Technology	12,106,792	12,106,792	6,532,760	5,574,032	53.96%
City Attorney	4,253,471	4,253,471	2,413,018	1,840,453	56.73%
Human Resources	2,172,469	2,172,469	972,290	1,200,179	44.76%
Public Safety and Community Services:					
Police Department	138,541,616	138,541,616	64,350,957	74,190,659	46.45%
Fire Department	114,380,588	114,380,588	52,460,776	61,919,812	45.87%
Municipal Court	898,427	898,427	375,446	522,981	41.79%
Public Health	6,600,903	6,600,903	2,685,846	3,915,057	40.69%
Library	9,674,141	9,674,141	4,105,327	5,568,814	42.44%
Parks Department	27,165,508	27,165,508	11,298,134	15,867,374	41.59%
Transportation and Public Works:					
Facilities Maintenance	22,248,347	22,369,455	9,895,737	12,473,718	44.24%
Engineering	6,104,745	6,104,745	2,665,265	3,439,480	43.66%
Street Department	21,449,034	21,327,926	6,902,950	14,424,976	32.37%
Development and Tourism:					
City Development:					
Business Center	6,723,684	6,715,504	2,926,689	3,788,815	43.58%
Building Permits Inspection-Commercial	1,133,443	1,141,623	559,886	581,737	49.04%
Economic Development Administration	1,963,563	1,963,563	759,614	1,203,949	38.69%
Community and human development	608,618	626,618	288,644	337,974	46.06%
Culture and recreation:					
Art Museum	1,130,762	1,130,762	487,246	643,516	43.09%
History Museum	654,476	654,476	279,854	374,622	42.76%
Archeology Museum	272,221	272,221	97,472	174,749	35.81%
Cultural Affairs	1,330,061	1,330,061	219,993	1,110,068	16.54%
Zoo	5,168,925	5,168,925	2,321,519	2,847,406	44.91%
Nondepartmental:					
Non Departmental	29,747,141	29,685,563	17,667,041	12,018,522	59.51%
Total charges to appropriations	428,597,800	428,597,800	196,907,679	231,690,121	45.94%
Increase in fund balance:	—	—	104,472,603	104,472,604	
Fund balance, Beginning	46,379,368	46,379,368	46,379,368	—	
Fund balance, Ending	46,379,368	46,379,368	150,851,971	104,472,604	

City of El Paso, Texas
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Debt Service Funds
For the Quarter Ending February 28, 2019

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	99,433,545	99,026,602	96,377,837	(2,648,765)
Penalties and Interest-Delinquent taxes	—	—	279,785	279,785
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	4,815,002	(2,989,856)
Interest	300,000	300,000	95,397	(204,603)
Amounts available for appropriation	110,059,248	110,288,028	102,555,511	(7,732,517)
Charges to appropriations (outflows):				
Debt service:				
Principal	48,103,450	54,043,450	4,444,321	49,599,129
Interest	61,805,468	56,094,248	26,543,473	29,550,775
Fiscal fees	24,400	24,400	14,790	9,610
Transfers to other funds	125,930	125,930	—	125,930
Total charges to appropriations	110,059,248	110,288,028	31,002,584	79,285,444
Increase in fund balance	—	—	71,552,927	71,552,927
Fund balance, Beginning	—	—	5,775,033	—
Fund balance, Ending	—	—	77,327,960	77,327,960

City of El Paso, Texas
Combining Balance Sheet
Non-major Governmental Funds
February 28, 2019

	Special Revenue Funds								
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Non-grants	Total
ASSETS									
Cash and Cash Equivalents	(826,343)	(322,374)	332,967	(1,689,291)	13,935,179	(59,038)	11,893,989	34,872,707	58,137,796
Cash with Fiscal Agent	—	—	—	—	—	4,714,059	—	—	4,714,059
Receivables - Net of Allowances									
Interest	—	—	—	1,079	22,706	—	14,523	170,785	209,093
Trade	—	6,816	—	14,337	—	—	—	467,694	488,847
Notes	—	—	—	—	—	—	—	2,728,115	2,728,115
Due From Other Government Agencies	122,332	215,478	190	1,269,687	—	—	—	—	1,607,687
Other	—	—	—	—	—	1,146,750	158,000	129,163	1,433,913
Due from Other Funds	—	—	—	—	—	—	—	108,476	108,476
Prepaid items	—	—	—	—	—	224,246	—	—	224,246
Inventory	—	—	—	—	—	99,139	—	—	99,139
Total Assets	<u>(704,011)</u>	<u>(100,080)</u>	<u>333,157</u>	<u>(404,188)</u>	<u>13,957,885</u>	<u>6,125,156</u>	<u>12,066,512</u>	<u>38,476,940</u>	<u>69,751,371</u>
LIABILITIES									
Accounts Payable	8,190	—	—	99,691	9,538	1,483,881	215,246	937,226	2,753,772
Due to Other Funds	—	—	—	—	—	—	4,000,000	—	4,000,000
Taxes Payable	—	—	—	—	—	—	4,476	9,982	14,458
Unearned Revenue	33,621	279,140	410,821	13,994	—	2,918,589	75,000	6,001	3,737,166
Due To Other Government Agencies	—	50,701	—	160,888	—	—	—	—	211,589
Total Liabilities	<u>41,811</u>	<u>329,841</u>	<u>410,821</u>	<u>274,573</u>	<u>9,538</u>	<u>4,402,470</u>	<u>4,294,722</u>	<u>953,209</u>	<u>10,716,985</u>
FUND BALANCES:									
Nonspendable	—	—	—	—	—	323,385	—	—	323,385
Restricted	(745,822)	(429,921)	(77,664)	(678,761)	13,948,347	1,399,301	—	21,101,540	34,517,020
Committed	—	—	—	—	—	—	7,771,790	16,422,191	24,193,981
Total Fund Balances	<u>(745,822)</u>	<u>(429,921)</u>	<u>(77,664)</u>	<u>(678,761)</u>	<u>13,948,347</u>	<u>1,722,686</u>	<u>7,771,790</u>	<u>37,523,731</u>	<u>59,034,386</u>
Total Liabilities and Fund Balances	<u>(704,011)</u>	<u>(100,080)</u>	<u>333,157</u>	<u>(404,188)</u>	<u>13,957,885</u>	<u>6,125,156</u>	<u>12,066,512</u>	<u>38,476,940</u>	<u>69,751,371</u>

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Quarter Ending February 28, 2019

	Special Revenue Funds							Non-grants	Total
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development		
REVENUES									
Property Taxes	—	—	—	—	—	—	—	2,426,035	2,426,035
Penalties & Interest-Delinquent Taxes	—	—	—	—	—	—	—	109	109
Hotel Occupancy Tax	—	—	—	—	—	—	—	3,884,246	3,884,246
Rental Vehicle Tax	—	—	—	—	—	—	—	1,411,770	1,411,770
Franchise Fees	—	—	—	—	—	—	2,282,347	388,781	2,671,128
Charges for Services	—	—	—	85,109	2,736,646	789,788	50,494	9,818,118	13,480,155
Fines and Forfeitures	—	—	—	—	—	—	—	885,020	885,020
Licenses and Permits	—	—	—	—	—	—	—	532,625	532,625
Ticket Sales	—	—	—	—	—	—	—	21,739	21,739
Intergovernmental Revenues	1,180,357	909,303	—	4,076,390	—	—	—	754,739	6,920,789
Interest Earnings	—	—	—	—	20,068	—	15,585	36,047	71,700
Rents and Other	—	—	—	133	—	724,534	—	913,027	1,637,694
Total revenues	1,180,357	909,303	—	4,161,632	2,756,714	1,514,322	2,348,426	21,072,256	33,943,010
EXPENDITURES									
General Government	—	17,966	—	—	—	—	—	192,603	210,569
Public Safety	2,167,692	1,357,140	—	—	216,478	—	—	3,126,015	6,867,325
Public Works	—	—	—	—	—	—	—	2,909,180	2,909,180
Public Health	—	—	—	5,195,736	897,870	—	—	—	6,093,606
Parks Department	—	—	—	—	—	—	—	514,406	514,406
Library	29,792	—	—	—	—	—	—	383,616	413,408
Non Departmental	—	—	—	—	—	—	—	2,860,217	2,860,217
Culture and Recreation	3,476	24,504	—	—	—	2,078,143	—	1,928,418	4,034,541
Economic Development	—	—	—	—	—	—	2,906,542	533,894	3,440,436
Animal Services	—	—	77,664	—	—	—	—	3,846,278	3,923,942
Community and Human Development	—	47,555	—	—	—	—	—	70,181	117,736
Interest Expense	—	—	—	—	—	—	—	1,869,088	1,869,088
Fiscal Fees	—	—	—	—	—	—	—	9,990	9,990
Capital Outlay	62,250	—	—	268,845	—	—	—	632,879	963,974
Total expenditures	2,263,210	1,447,165	77,664	5,464,581	1,114,348	2,078,143	2,906,542	18,876,765	34,228,418
Excess (Deficiency) of revenues over (under) expenditures	(1,082,853)	(537,862)	(77,664)	(1,302,949)	1,642,366	(563,821)	(558,116)	2,195,491	(285,408)
OTHER FINANCING SOURCES(USES):									
Transfers In	—	—	—	—	—	467,271	2,977,018	3,156,286	6,600,575
Transfers Out	—	—	—	—	—	—	—	(4,837,772)	(4,837,772)
Total other financing sources (uses):	—	—	—	—	—	467,271	2,977,018	(1,681,486)	1,762,803
Net change in fund balances	(1,082,853)	(537,862)	(77,664)	(1,302,949)	1,642,366	(96,550)	2,418,902	514,005	1,477,395
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>(745,822)</u>	<u>(429,921)</u>	<u>(77,664)</u>	<u>(678,761)</u>	<u>13,948,347</u>	<u>1,722,686</u>	<u>7,771,790</u>	<u>37,523,731</u>	<u>59,034,386</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 February 28, 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	—	—	—	—	—	—	—	—	—	—	—	—
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	4,101,594	4,101,594	1,180,357	2,921,237	2,983,554	2,983,554	909,303	2,074,251	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	4,101,594	4,101,594	1,180,357	2,921,237	2,983,554	2,983,554	909,303	2,074,251	—	—	—	—
Charges to appropriations (outflows):												
Personnel Services	3,433,307	3,433,307	1,745,675	(1,687,632)	1,595,156	1,595,156	936,694	(658,462)	—	—	—	—
Contractual Services	529,926	529,926	250,771	(279,155)	664,047	664,047	356,753	(307,294)	—	—	—	—
Materials and Supplies	43,736	43,736	138,774	95,038	158,118	158,118	85,124	(72,994)	—	—	28,124	28,124
Operating Expenditures	94,625	94,625	65,740	(28,885)	158,808	158,808	36,797	(122,011)	—	—	—	—
Non-Operating Expenditures	—	—	—	—	407,426	407,426	31,797	(375,629)	—	—	—	—
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	49,540	49,540
Capital Outlay	—	—	62,250	62,250	—	—	—	—	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	4,101,594	4,101,594	2,263,210	(1,838,384)	2,983,554	2,983,554	1,447,165	(1,536,389)	—	—	77,664	77,664
Increase (Decrease) in fund balance:	—	—	(1,082,853)	1,082,853	—	—	(537,862)	537,862	—	—	(77,664)	77,664
Fund balances - Beginning	—	—	337,031	—	—	—	107,941	—	—	—	—	—
Fund balances - Ending	—	—	(745,822)	1,082,853	—	—	(429,921)	537,862	—	—	(77,664)	77,664

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 February 28, 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	85,109	166,039	1,009,309	1,009,309	2,736,646	(1,727,337)	10,357,250	10,990,750	789,788	10,200,962
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	10,113,838	10,113,838	4,076,390	6,037,448	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	20,068	(20,068)	—	—	—	—
Rents and Other	—	—	133	(133)	—	—	—	—	1,250,000	1,816,500	724,534	1,091,966
Transfers In	—	—	—	—	—	—	—	—	—	—	467,271	(467,271)
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	10,364,986	10,364,986	4,161,632	6,203,354	1,009,309	1,009,309	2,756,714	(1,747,405)	11,607,250	12,807,250	1,981,593	10,825,657
Charges to appropriations (outflows):												
Personnel Services	7,266,791	7,266,791	3,450,928	(3,815,863)	136,201	136,201	660,902	524,701	6,232,761	6,232,761	942,215	(5,290,546)
Contractual Services	941,595	941,595	548,838	(392,757)	75,000	75,000	211,600	136,600	2,566,032	2,611,890	282,247	(2,329,643)
Materials and Supplies	487,447	487,447	636,153	148,706	372,000	372,000	90,700	(281,300)	1,219,507	1,391,007	588,675	(802,332)
Operating Expenditures	1,663,152	1,663,152	559,817	(1,103,335)	281,109	281,109	151,146	(129,963)	1,528,950	1,871,245	254,147	(1,617,098)
Non-Operating Expenditures	—	—	—	—	—	—	—	—	60,000	64,500	10,859	(53,641)
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	6,000	6,000	268,845	262,845	145,000	145,000	—	(145,000)	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	10,364,986	10,364,986	5,464,581	(4,900,405)	1,009,309	1,009,309	1,114,348	105,039	11,607,250	12,171,403	2,078,143	(10,093,260)
Increase (Decrease) in fund balance:	—	—	(1,302,94)	1,302,949	—	—	1,642,366	(1,642,366)	—	635,847	(96,550)	732,397
Fund balances - Beginning	—	—	624,188	—	—	—	12,305,981	—	—	—	1,819,236	—
Fund balances - Ending	—	—	(678,761)	1,302,949	—	—	13,948,347	(1,642,366)	—	635,847	1,722,686	732,397

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 February 28, 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	2,426,035	1,580,382	4,820,982	4,006,417	2,426,035	1,580,382
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	109	(109)	—	—	109	(109)
Hotel Occupancy Tax	—	—	—	—	10,850,000	13,814,868	3,884,246	9,930,622	10,850,000	13,814,868	3,884,246	9,930,622
Rental Vehicle Tax	—	—	—	—	3,550,000	—	1,411,770	(1,411,770)	3,550,000	—	1,411,770	(1,411,770)
Franchise Fees	9,680,549	9,680,549	2,282,347	7,398,202	720,000	720,000	388,781	331,219	10,400,549	10,400,549	2,671,128	7,729,421
Charges for Services	—	71,220	50,494	20,726	22,788,507	20,548,109	9,818,118	10,729,991	34,406,214	32,870,536	13,480,155	19,390,381
Fines and Forfeitures	—	—	—	—	1,572,781	1,359,746	885,020	474,726	1,572,781	1,359,746	885,020	474,726
Licenses and Permits	—	—	—	—	909,000	909,000	532,625	376,375	909,000	909,000	532,625	376,375
Ticket Sales	—	—	—	—	—	248,856	21,739	227,117	—	248,856	21,739	227,117
Intergovernmental Revenues	—	—	—	—	2,738,594	659,095	754,739	(95,644)	19,937,580	17,858,081	6,920,789	10,937,292
Interest	—	—	15,585	(15,585)	—	567	36,047	(35,480)	—	567	71,700	(71,133)
Rents and Other	—	—	—	—	1,383,949	518,850	913,027	(394,177)	2,633,949	2,335,350	1,637,694	697,656
Transfers In	7,230,921	7,230,921	2,977,018	4,253,903	13,529,674	14,226,860	3,156,286	11,070,574	20,760,595	21,457,781	6,600,575	14,857,206
Intrafund Transfers	—	3,780	—	3,780	4,644,780	4,335,189	—	4,335,189	4,644,780	4,338,969	—	4,338,969
Amounts available for appropriation from current year resources	16,911,470	16,986,470	5,325,444	11,661,026	67,508,267	61,347,555	24,228,542	37,119,013	114,486,430	109,600,719	40,543,585	69,057,134
Charges to appropriations (outflows):												
Personnel Services	—	—	—	—	14,676,358	12,779,467	6,254,622	(6,524,845)	33,340,575	31,443,684	13,991,036	(17,452,648)
Contractual Services	16,911,470	16,986,470	2,906,542	(14,079,92)	18,753,586	22,282,827	7,103,433	(15,179,394)	40,441,656	44,091,755	11,660,184	(32,431,571)
Materials and Supplies	—	—	—	8	3,751,226	3,728,568	2,086,495	(1,642,073)	6,032,034	6,180,876	3,654,045	(2,526,831)
Operating Expenditures	—	—	—	—	2,946,928	2,530,936	371,051	(2,159,885)	6,673,571	6,599,874	1,438,698	(5,161,176)
Non-Operating Expenditures	—	—	—	—	4,736,744	4,751,844	2,269,297	(2,482,547)	5,204,170	5,223,770	2,311,953	(2,911,817)
Intergovernmental Expenditures	—	—	—	—	203,600	225,600	158,988	(66,612)	203,600	225,600	208,528	(17,072)
Capital Outlay	—	—	—	—	8,580,955	1,796,253	632,879	(1,163,374)	8,731,955	1,947,253	963,974	(983,279)
Other Uses	—	—	—	—	13,858,869	13,372,104	4,837,772	(8,534,332)	13,858,869	13,372,104	4,837,772	(8,534,332)
Total charges to appropriations	16,911,470	16,986,470	2,906,542	(14,079,92)	67,508,267	61,467,600	23,714,537	(37,753,063)	114,486,430	109,084,916	39,066,190	(70,018,726)
Increase (Decrease) in fund balance:	—	—	2,418,902	(2,418,902)	—	(120,044)	514,005	(634,049)	—	515,803	1,477,395	(961,592)
Fund balances - Beginning	—	—	5,352,888	—	—	—	37,009,726	—	—	—	57,556,992	—
Fund balances - Ending	—	—	7,771,790	(2,418,902)	—	(120,044)	37,523,731	(634,049)	—	515,803	59,034,386	(961,592)

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
February 28, 2019

	Supply and Support	Self Insurance	Total
ASSETS:			
Cash	2,192,523	30,583,976	32,776,499
Receivables - Net of Allowances			
Interest	3,628	48,201	51,829
Trade	4,353	2,459	6,812
Inventory	1,096,575	—	1,096,575
Capital Assets:			
Buildings, Improvements & Equipment, Net	345,807	—	345,807
Total Assets	3,642,886	30,634,636	34,277,522
DEFERRED OUTFLOWS OF RESOURCES			
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
Total Deferred Outflows of Resources	1,088,662	302,779	1,391,441
Total Assets & Deferred Outflows of Resources	4,731,548	30,937,415	35,668,963
LIABILITIES:			
Accounts Payable	209,125	1,631,108	1,840,233
Taxes Payable	—	176,827	176,827
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
Total Liabilities	7,302,247	20,731,273	28,033,520
DEFERRED INFLOWS OF RESOURCES			
Difference in Actual and Expected Pension Experience	266,519	77,492	344,011
Total Deferred Inflows of Resources	266,519	77,492	344,011
NET POSITION (DEFICIT):			
Net investment in capital assets	345,807	—	345,807
Unrestricted	(3,183,025)	10,128,650	6,945,625
Total Net Position (Deficit)	(2,837,218)	10,128,650	7,291,432
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	4,731,548	30,937,415	35,668,963

City of El Paso, Texas
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Quarter Ending February 28, 2019

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	8,216,721	—	8,216,721
Premium Contributions	—	30,963,474	30,963,474
General Revenues	1,461	361,201	362,662
Total Operating Revenues	8,218,182	31,324,675	39,542,857
OPERATING EXPENSES:			
Personnel Services	2,503,738	1,219,561	3,723,299
Outside Contracts	88,392	762,952	851,344
Professional Services	—	447,575	447,575
Fuel and Lubricants	2,209,410	—	2,209,410
Materials and Supplies	1,640,081	47,070	1,687,151
Communications	208	—	208
Utilities	11,410	—	11,410
Operating Leases	4,893	2,012	6,905
Travel and Entertainment	110	460	570
Benefits Provided	1,709	27,023,659	27,025,368
Maintenance and Repairs	759,055	—	759,055
Other Operating Expenses	8,062	3,599	11,661
Depreciation	17,945	—	17,945
Total Operating Expenses	7,245,013	29,506,888	36,751,901
Operating Income (Loss)	973,169	1,817,787	2,790,956
NON-OPERATING REVENUES (EXPENSES):			
Interest Revenue	2,147	38,126	40,273
Total Non-operating Revenues	2,147	38,126	40,273
Income (Loss)	975,316	1,855,913	2,831,229
Transfers in	—	252,000	252,000
Change in net position	975,316	2,107,913	3,083,229
Net Position (Deficit), Beginning	(3,812,534)	8,020,737	4,208,203
Net Position (Deficit), Ending	(2,837,218)	10,128,650	7,291,432

City of El Paso, Texas
Combining Statement of Cash Flows
Internal Service Funds
For the Quarter Ending February 28, 2019

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	8,225,300	31,501,502	39,726,802
Payments to Suppliers	(5,497,738)	(27,033,635)	(32,531,373)
Payments to Employees	(2,589,659)	(1,249,561)	(3,839,220)
Net cash provided by (used in) operating activities	<u>137,903</u>	<u>3,218,306</u>	<u>3,356,209</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	252,000	252,000
Net cash provided by noncapital financing activities	<u>—</u>	<u>252,000</u>	<u>252,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
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>
CASH FLOWS FROM INVESTING ACTIVITIES			
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	1,601,660	22,925,866	24,527,526
Cash Balance - Beginning	590,863	7,658,110	8,248,973
Cash Balance - Ending	<u>2,192,523</u>	<u>30,583,976</u>	<u>32,776,499</u>
Reconciliation of operating income(loss) to net cash provided (used in) operating activities:			
Operating income (loss)	973,169	1,817,787	2,790,956
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	7,118	—	7,118
Accounts and other payables	(774,408)	1,430,519	656,111
Accrued expenses	(85,921)	(30,000)	(115,921)
Net cash provided (used in) operating activities	<u>137,903</u>	<u>3,218,306</u>	<u>3,356,209</u>

City of El Paso, Texas
Combining Statement of Fiduciary Net Position
Pension Trust Funds
February 28, 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	
Assets				
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
TOTAL ASSETS	825,795,487	632,509,667	920,934,064	2,379,239,218
LIABILITIES				
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
TOTAL LIABILITIES	5,829,199	30,718,946	50,275,557	86,823,702
NET POSITION:				
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 February 28, 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	
ADDITIONS:				
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
Total additions	<u>106,564,690</u>	<u>113,833,621</u>	<u>156,950,605</u>	<u>377,348,916</u>
DEDUCTIONS				
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
Total deductions	<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	776,552,623	526,344,624	769,097,564	2,071,994,811
Net position - Ending	<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 February 28, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	39,795,301	39,795,301	18,876,331	(20,918,970)	47.43%
Charges of Fares and Fees	458,105	458,105	254,969	(203,136)	55.66%
General Revenues	1,745,021	1,745,021	1,032,692	(712,329)	59.18%
Interest Revenue	104,000	104,000	45,435	(58,565)	43.69%
Transfers In	—	—	1,911,624	1,911,624	—%
Amounts available for appropriation from current year resources	<u>42,102,427</u>	<u>42,102,427</u>	<u>22,121,051</u>	<u>(19,981,376)</u>	<u>52.54%</u>
Charges to appropriations (outflows):					
Personnel Services	18,706,730	18,706,730	8,305,096	10,401,634	44.40%
Contractual Services	81,000	81,000	5,100	75,900	6.30%
Professional Services	788,575	786,575	179,701	606,874	22.85%
Outside Contracts	9,350,968	9,316,168	2,950,339	6,365,829	31.67%
Fuel and Lubricants	309,520	309,520	91,293	218,227	29.50%
Materials and Supplies	1,129,190	1,304,490	530,504	773,986	40.67%
Communications	209,325	208,925	8,256	200,669	3.95%
Utilities	2,125,500	2,049,000	876,655	1,172,345	42.78%
Operating Leases	42,200	46,600	13,025	33,575	27.95%
Travel and Entertainment	207,425	209,425	121,210	88,215	57.88%
Benefits Provided	500	500	1,534	(1,034)	306.80%
Maintenance and Repairs	779,000	833,500	258,578	574,922	31.02%
Other Operating Expenses	3,081,633	2,924,133	1,104,867	1,819,266	37.78%
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>17,308,143</u>	<u>24,794,284</u>	<u>41.11%</u>
Increase (Decrease) in Net Position	—	—	4,812,908	(4,812,908)	
Net Position - Beginning	—	—	<u>(187,963,822)</u>	<u>187,963,822</u>	
Net Position - Ending	<u>—</u>	<u>—</u>	<u>(183,150,914)</u>	<u>183,150,914</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 February 28, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Charges of Rentals and Fees	140,000	140,000	71,706	(68,294)	51.22%
Charges of Fares and Fees	9,956,000	9,956,000	4,546,498	(5,409,502)	45.67%
General Revenues	2,625,000	2,680,026	13,460	(2,666,566)	0.50%
Sales Tax	44,878,735	44,878,735	23,003,969	(21,874,766)	51.26%
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	<u>57,599,735</u>	<u>57,654,761</u>	<u>29,358,801</u>	<u>(28,295,960)</u>	<u>50.92%</u>
Charges to appropriations (outflows):					
Personnel Services	24,343,675	24,343,675	10,973,968	13,369,707	45.08%
Professional Services	192,000	298,000	115,190	182,810	38.65%
Outside Contracts	11,691,500	11,678,429	4,181,064	7,497,365	35.80%
Fuel and Lubricants	3,175,000	3,155,000	728,838	2,426,162	23.10%
Materials and Supplies	(120,150)	(50,553)	373,631	(424,184)	—%
Communications	211,550	211,550	25,895	185,655	12.24%
Utilities	1,676,000	1,636,000	617,567	1,018,433	37.75%
Operating Leases	364,950	369,450	219,602	149,848	59.44%
Travel and Entertainment	37,000	37,000	1,926	35,074	5.21%
Benefits Provided	115,000	109,000	20,676	88,324	18.97%
Maintenance and Repairs	95,000	90,000	19,409	70,591	21.57%
Other Operating Expenses	11,291,975	11,280,975	4,659,446	6,621,529	41.30%
Interest expense	2,400,141	2,400,141	1,200,070	1,200,071	50.00%
Capital outlay	473,008	443,008	—	443,008	—%
Current Portion - Bonds, Notes and Capital	1,653,086	1,653,086	—	1,653,086	—%
Total charges to appropriations	<u>57,599,735</u>	<u>57,654,761</u>	<u>23,137,282</u>	<u>34,517,479</u>	<u>40.13%</u>
Increase (Decrease) in Net Position	—	—	6,221,519	(6,221,519)	
Net Position - Beginning	—	—	(84,985,337)	84,985,337	
Net Position - Ending	<u>—</u>	<u>—</u>	<u>(78,763,818)</u>	<u>78,763,818</u>	

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 February 28, 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	24,616,722	(34,139,650)	41.90%
Sales to Departments	90,000	90,000	18,632	(71,368)	20.70%
General Revenues	164,000	164,000	162,200	(1,800)	98.90%
Transfers In	4,984,650	4,984,650	2,492,328	(2,492,322)	50.00%
Interest Revenue	—	—	80,577	80,577	—%
Capital Contributions	—	—	17,940	17,940	—%
Budget only	549,265	749,265	—	(749,265)	—%
Amounts available for appropriation from current year resources	<u>64,544,287</u>	<u>64,744,287</u>	<u>27,388,399</u>	<u>(37,355,888)</u>	<u>42.30%</u>
Charges to appropriations (outflows):					
Personnel Services	18,793,436	18,793,436	8,304,817	10,488,619	44.19%
Professional Services	340,500	188,379	65,822	122,557	34.94%
Contractual Services	—	26,600	—	26,600	—%
Outside Contracts	2,767,220	2,700,570	811,682	1,888,888	30.06%
Fuel and Lubricants	2,669,000	2,866,800	1,292,278	1,574,522	45.08%
Materials and Supplies	8,272,500	7,925,973	3,060,426	4,865,547	38.61%
Communications	269,900	322,700	65,515	257,185	20.30%
Utilities	144,200	137,202	42,312	94,890	30.84%
Operating Leases	35,000	48,000	13,843	34,157	28.84%
Travel and Entertainment	101,600	103,429	18,098	85,331	17.50%
Maintenance and Repairs	1,108,300	628,200	105,220	522,980	16.75%
Other Operating Expenses	4,738,542	4,469,908	1,908,110	2,561,798	42.69%
Interest Expense	792,566	792,566	396,283	396,283	50.00%
Landfill and Transfer Station	3,280,000	3,280,000	4,702,883	(1,422,883)	143.38%
Current portion - Bonds, Notes and Capital	1,410,240	1,410,240	—	1,410,240	—%
Transfers Out	19,821,283	21,050,283	2,206,644	18,843,639	10.48%
Total charges to appropriations	<u>64,544,287</u>	<u>64,744,287</u>	<u>22,993,933</u>	<u>41,750,353</u>	<u>35.51%</u>
Increase (Decrease) in Net Position	—	—	4,394,466	(4,394,466)	
Net Position - Beginning	—	—	(29,054,686)	29,054,686	
Net Position - Ending	<u>—</u>	<u>—</u>	<u>(24,660,220)</u>	<u>24,660,220</u>	

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 February 28, 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	134	(120,381)	0.11%
Charges of Tolls	20,927,995	20,927,995	9,363,402	(11,564,593)	44.74%
General Revenues	441,504	441,504	678,126	236,622	153.59%
Interest Revenue	—	—	12,687	12,687	—%
Amounts available for appropriation from current year resources	21,490,014	21,490,014	10,054,349	(11,435,665)	46.79%
Charges to appropriations (outflows):					
Personnel Services	3,470,553	3,470,553	1,565,053	1,905,500	45.10%
Professional Services	312,100	79,137	12,185	66,952	15.40%
Outside Contracts	1,462,330	1,465,341	458,708	1,006,633	31.30%
Fuel and Lubricants	7,350	9,246	4,148	5,098	44.86%
Materials and Supplies	208,900	240,117	40,825	199,292	17.00%
Communications	22,600	22,600	—	22,600	—%
Utilities	117,700	123,700	35,388	88,312	28.61%
Operating Leases	346,754	346,754	142,404	204,350	41.07%
Travel and Entertainment	26,000	26,000	9,050	16,950	34.81%
Maintenance and Repairs	355,000	386,565	81,841	304,724	21.17%
Other Operating Expenses	167,017	173,228	7,961	165,267	4.60%
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	7,188,079	6,592,694	52.16%
Total charges to appropriations	21,490,014	21,490,014	9,629,892	11,860,122	44.81%
Increase (Decrease) in Net Position	—	—	424,457	(424,457)	
Net Position - Beginning	—	—	(9,247,980)	9,247,980	
Net Position - Ending	—	—	(8,823,523)	8,823,523	

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 February 28, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
General Revenues	—	—	174,676	174,676	—%
Intergovernmental Revenues	1,664,681	1,664,681	1,545,983	(118,698)	92.87%
Penalties and Interest-Delinquent Taxes	510,000	510,000	258,602	(251,398)	50.71%
Interest Revenue	—	—	1,657	1,657	—%
Amounts available for appropriation from current year resources	<u>2,174,681</u>	<u>2,174,681</u>	<u>1,980,918</u>	<u>(193,763)</u>	<u>91.09%</u>
Charges to appropriations (outflows):					
Personnel Services	1,252,860	1,252,860	551,536	701,324	44.02%
Professional Services	469	469	414	55	88.27%
Outside Contracts	295,000	299,600	192,948	106,652	64.40%
Fuel and Lubricants	500	500	61	439	12.20%
Materials and Supplies	166,074	158,074	114,242	43,832	72.27%
Maintenance and Repairs	—	3,500	—	3,500	—%
Communications	12,484	3,931	940	2,991	23.91%
Operating Leases	141,300	141,300	68,015	73,285	48.14%
Travel and Entertainment	14,000	14,000	3,470	10,530	24.79%
Capital Outlay	—	6,600	—	6,600	—%
Other Operating Expenses	291,993	293,846	132,860	160,986	45.21%
Total charges to appropriations	<u>2,174,681</u>	<u>2,174,681</u>	<u>1,064,486</u>	<u>1,110,194</u>	<u>48.95%</u>
Increase (Decrease) in Net Position	—	—	916,432	(916,432)	
Net Position - Beginning	—	—	(841,844)	841,844	
Net Position - Ending	<u>—</u>	<u>—</u>	<u>74,588</u>	<u>(74,588)</u>	

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 February 28, 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	8,216,721	(9,794,042)	45.62%
General Revenues	7,000	7,000	1,461	(5,539)	20.87%
Interest Revenue	—	—	2,147	2,147	—%
Amounts available for appropriation from current year resources	18,367,763	18,017,763	8,220,329	(9,797,434)	45.62%
Charges to appropriations (outflows):					
Personnel Services	5,225,863	5,225,863	2,503,738	2,722,125	47.91%
Outside Contracts	168,500	286,666	88,392	198,274	30.83%
Fuel and Lubricants	5,716,557	5,706,446	2,209,410	3,497,036	38.72%
Materials and Supplies	5,079,500	4,729,500	1,640,081	3,089,419	34.68%
Communications	4,000	4,000	208	3,792	5.20%
Utilities	36,000	36,000	11,410	24,590	31.69%
Operating Leases	10,000	10,000	4,893	5,107	48.93%
Travel and Entertainment	1,000	1,000	110	890	11.00%
Benefits Provided	2,500	2,500	1,709	791	68.36%
Maintenance and Repairs	1,950,000	1,950,000	759,055	1,190,945	38.93%
Other Operating Expenses	34,000	34,000	8,062	25,938	23.71%
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	7,245,013	10,772,750	40.21%
Increase (Decrease) in Net Position	—	—	975,316	(975,316)	
Net Position - Beginning	—	—	3,812,534	(3,812,534)	
Net Position - Ending	—	—	4,787,850	(4,787,850)	

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 February 28, 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	30,963,474	(38,115,044)	44.82%
General Revenues	—	—	361,201	361,201	—%
Interest Revenue	—	—	38,126	38,126	—%
Transfers In	605,000	605,000	252,000	(353,000)	41.65%
Amounts available for appropriation from current year resources	69,683,518	69,683,518	31,614,801	(38,068,717)	45.37%
Charges to appropriations (outflows):					
Personnel Services	2,507,094	2,507,094	1,219,561	1,287,533	48.64%
Professional Services	1,260,200	1,260,200	447,575	812,625	35.52%
Outside Contracts	3,760,800	3,759,200	762,952	2,996,248	20.30%
Materials and Supplies	46,350	46,350	47,070	(720)	101.55%
Communications	1,550	1,550	—	1,550	—%
Operating Leases	4,375	5,975	2,012	3,963	33.67%
Travel and Entertainment	4,500	4,500	460	4,040	10.22%
Benefits Provided	60,909,153	60,909,153	27,023,659	33,885,494	44.37%
Other Operating Expenses	7,300	7,300	3,599	3,701	49.30%
Budget Only	1,182,196	1,182,196	—	1,182,196	—%
Total charges to appropriations	69,683,518	69,683,518	29,506,888	40,176,630	42.34%
Increase (Decrease) in Net Position	—	—	2,107,913	(2,107,913)	
Net Position - Beginning	—	—	(8,020,737)	8,020,737	
Net Position - Ending	—	—	(5,912,824)	5,912,824	