

INTERIM FINANCIAL STATEMENTS
November 30, 2018



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds November 30, 2018

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Non-major Governmental Funds	Total Governmental Funds
ASSETS						
Cash	(14,291,015)	1,481,080	9,810,958	149,310,139	53,144,175	199,455,337
Cash with Fiscal Agent	—	—	—	246,797	4,377,328	4,624,125
Receivables - Net of Allowances						
Taxes	21,784,755	—	3,321,760	—	537,372	25,643,887
Interest	60,418	94,554	10,174	366,170	209,070	740,386
Trade	1,261,795	191,520	—	2,480,825	494,607	4,428,747
Notes	1,900,000	60,181,430	—	—	2,728,115	64,809,545
Due from Other Government Agencies	201,765	387,354	—	4,860,116	2,422,328	7,871,563
Other	8,886,946	—	—	—	1,608,832	10,495,778
Prepaid Items	703,358	—	—	—	149,233	852,591
Due from Other Funds	—	—	—	6,267,564	108,476	6,376,040
Inventory	3,765,774	—	—	—	71,386	3,837,160
Total Assets	24,273,796	62,335,938	13,142,892	163,531,611	65,850,922	329,135,159
LIABILITIES						
Accounts Payable	5,265,444	50,134	—	4,557,411	2,723,666	12,596,655
Due to Other Funds	5,928	—	—	1,681,981	4,000,000	5,687,909
Taxes Payable	1,103,837	—	—	—	12,125	1,115,962
Unearned Revenue	3,870,200	—	—	—	3,521,986	7,392,186
Due to Other Government Agencies	—	4,823	—	—	214,452	219,275
Other Payable	262	—	—	—	—	262
Total Liabilities	10,245,671	54,957	—	6,239,392	10,472,229	27,012,249
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues Low Income Housing	—	59,669,585	—	—	—	59,669,585
Unavailable Revenues Property Taxes	6,131,551	—	3,081,506	—	—	9,213,057
Total Deferred Inflows of Resources	6,131,551	59,669,585	3,081,506	—	—	68,882,642
FUND BALANCES:						
Nonspendable	4,469,132	—	—	—	220,619	4,689,751
Restricted	19,098,290	2,611,396	10,061,386	157,292,219	33,649,128	222,712,419
Committed	—	—	—	—	21,508,946	21,508,946
Unassigned	(15,670,848)	—	—	—	—	(15,670,848)
Total Fund Balances/(Deficits)	7,896,574	2,611,396	10,061,386	157,292,219	55,378,693	233,240,268
Total Liabilities, Deferred Inflows of Resources and Fund Balances	24,273,796	62,335,938	13,142,892	163,531,611	65,850,922	329,135,159

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Quarter Ending November 30, 2018

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	6,842,309	—	4,091,499	—	1,193,625	12,127,433
Penalties and Interest-Delinquent taxes	201,158	—	105,257	—	24	306,439
Sales Taxes	23,243,182	—	—	—	—	23,243,182
Hotel Occupancy Tax	—	—	—	429,196	1,115,886	1,545,082
Rental Vehicle Tax	—	—	—	—	997,391	997,391
Franchise Fees	15,297,952	—	—	—	643,560	15,941,512
Charges for Services	5,856,514	802,759	—	—	4,614,082	11,273,355
Fines and Forfeitures	2,276,281	—	—	—	468,998	2,745,279
Licenses and Permits	3,175,017	—	—	—	241,668	3,416,685
Ticket Sales	—	—	—	—	18,659	18,659
Intergovernmental Revenues	—	496,069	—	305,568	2,275,697	3,077,334
Interest Earnings	112,922	45	95,397	517,601	71,598	797,563
Rents and Other	331,892	56,178	—	63,304	957,121	1,408,495
Total Revenues	57,337,227	1,355,051	4,292,153	1,315,669	12,598,309	76,898,409
EXPENDITURES						
Current:						
General Government	6,927,856	12,143	—	35,611	92,444	7,068,054
Public Safety	56,285,528	—	—	—	3,154,762	59,440,290
Public Works	8,537,040	—	—	6,790,256	1,161,818	16,489,114
Public Health	1,319,309	—	—	—	2,872,721	4,192,030
Parks Department	6,127,083	316,227	—	81,834	225,253	6,750,397
Library	1,948,802	—	—	—	172,203	2,121,005
Non Departmental	6,280,405	—	—	4,118	1,417,753	7,702,276
Culture and Recreation	1,761,444	—	—	556,429	1,978,598	4,296,471
Economic Development	2,201,667	—	—	—	2,100,070	4,301,737
Animal Services	—	—	—	—	1,876,573	1,876,573
Community and Human Development	179,518	1,525,629	—	—	34,247	1,739,394
Debt Service:						
Principal	—	—	4,012,827	—	—	4,012,827
Interest Expense	—	—	332,267	—	—	332,267
Fiscal Fees	—	—	5,800	—	9,495	15,295
Capital Outlay	164,196	593,636	—	15,562,111	336,950	16,656,893
Total Expenditures	91,732,848	2,447,635	4,350,894	23,030,359	15,432,887	136,994,623
Excess(Deficiency) of revenues over(under) expenditures	(34,395,621)	(1,092,584)	(58,741)	(21,714,690)	(2,834,578)	(60,096,214)
OTHER FINANCING SOURCES(USES):						
Transfers In	2,713,581	—	4,345,094	—	3,060,074	10,118,749
Transfers Out	(6,872,378)	—	—	—	(2,403,794)	(9,276,172)
Proceeds from Sale of Capital Assets	71,624	—	—	10,088	—	81,712
Total Other Financing Sources (Uses)	(4,087,173)	—	4,345,094	10,088	656,280	924,289
Net Change in Fund Balances	(38,482,794)	(1,092,584)	4,286,353	(21,704,602)	(2,178,298)	(59,171,925)
Fund Balances - Beginning	46,379,368	3,703,980	5,775,033	178,996,821	57,556,991	292,412,193
Fund Balances/(Deficit) - Ending	7,896,574	2,611,396	10,061,386	157,292,219	55,378,693	233,240,268

CITY OF EL PASO, TEXAS
Statement of Net Position
Proprietary Funds
November 30, 2018

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current assets:							
Cash	71,067,134	43,413,827	(25,429,106)	8,099,844	1,481,677	98,633,376	31,967,870
Receivables - Net of Allowances:							
Taxes	—	—	7,160,337	—	—	7,160,337	—
Interest	29,182	83,794	—	10,268	1,682	124,926	51,829
Trade	352,387	2,611,373	448,357	160,635	672,325	4,245,077	7,562
Due from Other Government Agencies	9,192,981	36,061	4,631,350	—	—	13,860,392	—
Prepaid Items	321,456	—	383,551	—	—	705,007	—
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	82,638,179	46,145,055	(6,540,502)	8,270,747	2,155,684	132,669,163	33,123,836
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	364,428,618	95,167,317	185,579,951	24,889,975	2,217,616	672,283,477	33,469,643
DEFERRED OUTFLOWS OF RESOURCES							
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	1,828,211	63,349	—	2,743,813	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	9,475,343	610,750	—	18,098,510	1,391,441
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	367,650,075	99,958,277	195,055,294	25,500,725	2,217,616	690,381,987	34,861,084

CITY OF EL PASO, TEXAS
Statement of Net Position
Proprietary Funds
November 30, 2018

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current liabilities:							
Accounts Payable	2,073,379	199,622	1,644,382	5,920	706	3,924,009	1,011,231
Due to Other Funds	539,101	969,719	698,319	168,901	—	2,376,040	—
Taxes Payable	69,059	133,722	—	9,598	—	212,379	170,693
Interest Payable on Bonds and Notes	105,023	34,742	105,211	7,386	—	252,362	—
Unearned Revenue	1,001,616	—	40,499	10,000	—	1,052,115	—
Total current liabilities	3,788,178	1,337,805	2,488,411	201,805	706	7,816,905	1,181,924
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	123,911,764	70,222,039	103,319,878	7,996,462	113,497	305,563,640	27,198,384
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	44,697,278	(2,459,058)	(49,094,561)	4,352,411	2,042,187	(461,743)	6,972,882
Total Net Position	242,945,225	28,546,888	89,587,631	17,356,906	2,104,119	380,540,769	7,318,689
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	367,650,075	99,958,277	195,055,294	25,500,725	2,217,616	690,381,987	34,861,084

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Quarter Ending November 30, 2018

	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	10,067,367	9,953,960	49,300	37,760	—	20,108,387	—
Charges of Tolls	—	—	—	6,130,188	—	6,130,188	—
Charges of Fares and Fees	180,584	—	2,312,423	—	—	2,493,007	—
Sales to Departments	—	1,670	—	—	—	1,670	4,138,093
Premium Contributions	—	—	—	—	—	—	15,448,621
Intergovernmental Revenues	—	—	—	—	1,468,367	1,468,367	—
Penalties and Interest-Delinquent taxes	—	—	—	—	125,359	125,359	—
General Revenues	907,351	74,811	10,748	341,717	174,676	1,509,303	168,008
Total Operating Revenues	11,155,302	10,030,441	2,372,471	6,509,665	1,768,402	31,836,281	19,754,722
OPERATING EXPENSES:							
Personnel Services	4,122,113	4,339,761	8,456,280	769,133	268,883	17,956,170	1,848,119
Contractual Services	2,300	—	—	484,059	—	486,359	—
Professional Services	21,885	29,227	8,459	19,568	—	79,139	198,084
Outside Contracts	1,483,854	446,723	2,788,852	185,610	21,286	4,926,325	331,781
Fuel and Lubricants	4,780	591,000	377,015	1,823	21	974,639	1,036,424
Materials and Supplies	322,687	1,554,527	895,085	11,476	104,858	2,888,633	744,560
Communications	543	47,670	7,393	—	—	55,606	—
Utilities	466,337	25,978	303,038	18,570	—	813,923	4,253
Operating Leases	4,467	6,941	181,171	56,709	44,906	294,194	3,194
Travel and Training	99,495	16,383	6,563	7,257	3,095	132,793	110
Benefits Provided	39	—	5,308	—	—	5,347	12,302,606
Maintenance and Repairs	100,175	94,418	74,504	39,230	—	308,327	337,405
Landfill and Transfer Station Utilization	—	2,349,999	—	—	—	2,349,999	—
Other Operating Expenses	1,185,628	798,909	1,167,365	4,088	64,735	3,220,725	3,973
Capital Outlay	1,441,309	1,664,807	1,513,263	34,735	—	4,654,114	—
Total Operating Expenses	9,255,612	11,966,343	15,784,296	1,632,258	507,784	39,146,293	16,810,509
Operating Income (Loss)	1,899,690	(1,935,902)	(13,411,825)	4,877,407	1,260,618	(7,310,012)	2,944,213
NONOPERATING REVENUES (EXPENSES):							
Interest Earnings	53,825	80,577	—	12,687	1,657	148,746	40,273
Customer Facility Charge	607,359	—	—	—	—	607,359	—
Sales Tax	—	—	11,135,297	—	—	11,135,297	—
Total Non-Operating Revenues (Expenses)	661,184	80,577	11,135,297	12,687	1,657	11,891,402	40,273
Income (Loss) Before Capital Contributions and Transfers	2,560,874	(1,855,325)	(2,276,528)	4,890,094	1,262,275	4,581,390	2,984,486
Capital Contributions Received	2,364,760	37,075	5,454,503	—	—	7,856,338	—
Transfers Out	(6,804,762)	(1,103,322)	(1,610,809)	(2,110,219)	—	(11,629,112)	—
Transfers In	6,804,762	308,664	1,610,809	—	—	8,724,235	126,000
Change in net position	4,925,634	(2,612,908)	3,177,975	2,779,875	1,262,275	9,532,851	3,110,486
Net Position, Beginning of Year	238,019,591	31,159,796	86,409,656	14,577,031	841,844	371,007,918	4,208,203
Net Position, End of Year	242,945,225	28,546,888	89,587,631	17,356,906	2,104,119	380,540,769	7,318,689

CITY OF EL PASO, TEXAS
Statement of Cash Flows
Proprietary Funds
For the Quarter Ending November 30, 2018

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from Customers	14,335,044	14,098,475	2,453,818	6,511,278	1,097,969	38,496,584	19,931,784
Payments to Suppliers	(7,704,954)	(9,674,306)	(8,289,828)	(1,038,935)	(250,346)	(26,958,369)	(15,312,108)
Payments to Employees	(4,415,819)	(4,678,845)	(9,041,577)	(826,587)	(290,245)	(19,253,073)	(1,964,040)
Operating Expense to be Reimbursed by Grants	—	148,740	(749,870)	—	—	(601,130)	—
Net cash provided by (used for) operating activities	2,214,271	(105,936)	(15,627,457)	4,645,756	557,378	(8,315,988)	2,655,636
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	(6,804,762)	(1,103,322)	(1,610,809)	(2,110,219)	—	(11,629,112)	—
Transfers from Other Funds	6,804,762	308,664	1,610,809	—	—	8,724,235	126,000
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	—	—	11,135,297	—	—	11,135,297	—
Net Cash Provided by (used for) Non-capital Financing Activities	11,800,000	12,392,007	(13,742,892)	(2,110,219)	—	8,338,896	126,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	607,359	—	—	—	—	607,359	—
Contributions from Federal Government	2,364,760	37,075	5,454,503	—	—	7,856,338	—
Purchases of Capital Assets	(2,309,368)	(1,664,809)	(1,513,260)	(34,734)	—	(5,522,171)	—
Principal Paid on Capital Debt	46,349,221	—	—	—	—	46,349,221	—
Net Cash Used for Capital and Related Financing Activities	47,011,972	(1,627,734)	3,941,243	(34,734)	—	49,290,747	—
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	53,825	80,577	—	12,687	1,657	148,746	40,273
Net Cash Provided by (Used for) Investing Activities	9,007,768	31,725,786	—	4,135,377	687,109	45,556,040	20,937,261
Net decrease in cash	70,034,011	42,384,123	(25,429,106)	6,636,180	1,244,487	94,869,695	23,718,897
Cash - beginning	1,033,123	1,029,704	—	1,463,664	237,190	3,763,681	8,248,973
Cash - ending	71,067,134	43,413,827	(25,429,106)	8,099,844	1,481,677	98,633,376	31,967,870
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	1,899,690	(1,935,902)	(13,411,825)	4,877,407	1,260,618	(7,310,012)	2,944,213
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Purchase of Capital Assets	1,441,309	1,664,807	1,513,263	34,735	—	4,654,114	—
Change in Assets and Liabilities:							
Receivables, Net Cash	4,428,198	4,210,445	(984,987)	—	(670,433)	6,983,223	6,369
Accounts and other payables	(4,026,408)	(3,706,202)	(2,157,395)	(208,932)	(11,445)	(10,110,382)	(179,025)
Accrued Expenses	(1,528,518)	(339,084)	(586,513)	(57,454)	(21,362)	(2,532,931)	(115,921)
Net Cash Provided by (Used for) Operating Activities	2,214,271	(105,936)	(15,627,457)	4,645,756	557,378	(8,315,988)	2,655,636

CITY OF EL PASO, TEXAS
Statement of Fiduciary Net Position
November 30, 2018

ASSETS	Pension Trust Funds	Agency Funds
Cash	52,083,513	164,283,155
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	75,504,241
Taxes	—	67,058,665
Prepaid Items	17,360	—
Capital Assets:		
Buildings, Improvements & Equipment, Net	5,420,890	145,469
Work in Progress	—	77,978,066
Total Assets	2,379,239,218	384,969,596
LIABILITIES		
Accounts Payable	84,306,101	472,380
Accrued Expenses	2,412,559	—
Accrued Drawdown	105,042	4,884,152
Prepaid Property Taxes	—	21,827
Bonds and Notes Payable	—	215,462,407
Due to Other Government Agencies	—	53,705,795
Unearned Revenue	—	42,260,438
Property Taxes Subject to Refund-Other Taxing Entities	—	1,436,622
Uncollected Property Taxes-Other Taxing Entities	—	66,725,975
Total liabilities	86,823,702	384,969,596
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 November 30, 2018

	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 of the year	2,071,994,811
Net position - end of the year	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 November 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Property taxes	193,154,893	193,154,893	6,842,309	(186,312,584)	3.54%
Penalties and Interest-Delinquent taxes	—	—	201,158	201,158	—%
Sales taxes	93,763,721	93,763,721	23,243,182	(70,520,539)	24.79%
Franchise fees	52,661,354	52,661,354	15,297,952	(37,363,402)	29.05%
Licenses and permits	13,148,935	13,148,935	3,175,017	(9,973,918)	24.15%
Fines and forfeitures	7,541,245	7,541,245	2,276,281	(5,264,964)	30.18%
Charges for services	38,263,128	38,263,128	5,856,514	(32,406,614)	15.31%
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	331,892	(1,909,373)	14.81%
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	2,713,581	(23,925,349)	10.19%
Amounts available for appropriation from current year resources	428,597,800	428,597,800	60,122,432	(368,475,368)	14.03%
Charges to appropriations (outflows):					
General Government:					
Mayor and Council	1,332,339	1,339,539	315,344	1,024,195	23.54%
City Manager	1,413,446	1,413,446	373,050	1,040,396	26.39%
Office of Management and Budget	954,855	991,233	224,002	767,231	22.60%
Internal Audit	800,714	800,714	176,332	624,382	22.02%
Public Information	349,589	349,589	78,806	270,783	22.54%
Municipal Clerk	4,961,055	4,961,055	1,140,103	3,820,952	22.98%
Financial Services	4,456,866	4,456,866	899,735	3,557,131	20.19%
Information Technology	12,106,792	12,106,792	4,280,168	7,826,624	35.35%
City Attorney	4,253,471	4,253,471	1,039,651	3,213,820	24.44%
Human Resources	2,172,469	2,172,469	468,748	1,703,721	21.58%
Public Safety and Community Services:					
Police Department	138,541,616	138,541,616	32,053,263	106,488,353	23.14%
Fire Department	114,380,588	114,380,588	24,893,469	89,487,119	21.76%
Municipal Court	898,427	898,427	187,631	710,796	20.88%
Public Health	6,600,903	6,600,903	1,319,309	5,281,594	19.99%
Library	9,674,141	9,674,141	1,948,802	7,725,339	20.14%
Parks Department	27,165,508	27,165,508	6,152,921	21,012,587	22.65%
Transportation and Public Works:					
Facilities Maintenance	22,248,347	22,369,455	5,282,549	17,086,906	23.62%
Engineering	6,104,745	6,104,745	1,329,820	4,774,925	21.78%
Street Department	21,449,034	21,327,926	3,391,205	17,936,721	15.90%
Development and Tourism:					
City Development:					
Business Center	6,723,684	6,715,504	1,602,280	5,113,224	23.86%
Building Permits Inspection-Commercial	1,133,443	1,141,623	282,322	859,301	24.73%
Economic Development Administration	1,963,563	1,963,563	317,065	1,646,498	16.15%
Community and human development	608,618	626,618	179,518	447,100	28.65%
Culture and recreation:					
Art Museum	1,130,762	1,130,762	257,845	872,917	22.80%
History Museum	654,476	654,476	137,376	517,100	20.99%
Archeology Museum	272,221	272,221	40,933	231,288	15.04%
Cultural Affairs	1,330,061	1,330,061	103,248	1,226,813	7.76%
Zoo	5,168,925	5,168,925	1,222,042	3,946,883	23.64%
Nondepartmental:					
Non Departmental	29,747,141	29,685,563	8,907,689	20,777,874	30.01%
Total charges to appropriations	428,597,800	428,597,800	98,605,226	329,992,574	23.01%
Increase in fund balance:	—	—	(38,482,794)	(38,482,793)	
Fund balance, Beginning	46,379,368	46,379,368	46,379,368	—	
Fund balance, Ending	46,379,368	46,379,368	7,896,574	(38,482,793)	

City of El Paso, Texas
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Debt Service Funds
For the Quarter Ending November 30, 2018

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
Resources (inflows):				
Property taxes	99,433,545	99,026,602	4,091,499	(94,935,103)
Penalties and Interest-Delinquent taxes	—	—	105,257	105,257
Parking meter revenue	1,204,750	1,204,750	—	(1,204,750)
Federal tax credit - Build America Bonds	1,951,818	1,951,818	—	(1,951,818)
Transfers from other funds	7,169,135	7,804,858	4,345,094	(3,459,764)
Interest	300,000	300,000	95,397	(204,603)
Amounts available for appropriation	110,059,248	110,288,028	8,637,247	(101,650,781)
Charges to appropriations (outflows):				
Debt service:				
Principal	48,103,450	54,043,450	4,012,827	50,030,623
Interest	61,805,468	56,094,248	332,267	55,761,981
Fiscal fees	24,400	24,400	5,800	18,600
Transfers to other funds	125,930	125,930	—	125,930
Total charges to appropriations	110,059,248	110,288,028	4,350,894	105,937,134
Increase in fund balance	—	—	4,286,353	4,286,353
Fund balance, Beginning	—	—	5,775,033	—
Fund balance, Ending	—	—	10,061,386	10,061,386

City of El Paso, Texas
Combining Balance Sheet
Non-major Governmental Funds
November 30, 2018

	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	(685,135)	(244,288)	335,631	(1,664,227)	11,841,724	(346)	9,517,616	34,043,200	53,144,175
Cash with Fiscal Agent	—	—	—	—	—	4,377,328	—	—	4,377,328
Receivables - Net of Allowances									
Interest	—	—	—	1,079	22,683	—	14,523	170,785	209,070
Trade	—	5,663	—	14,337	—	—	—	474,607	494,607
Notes	—	—	—	—	—	—	—	2,728,115	2,728,115
Due From Other Government Agencies	249,576	542,078	190	1,163,645	—	—	—	466,839	2,422,328
Other	—	—	—	—	23	1,321,646	158,000	129,163	1,608,832
Due from Other Funds	—	—	—	—	—	—	—	108,476	108,476
Prepaid items	—	—	—	—	—	149,233	—	—	149,233
Inventory	—	—	—	—	—	71,386	—	—	71,386
Total Assets	<u>(435,559)</u>	<u>303,453</u>	<u>335,821</u>	<u>(485,166)</u>	<u>11,864,430</u>	<u>5,919,247</u>	<u>9,690,139</u>	<u>38,658,557</u>	<u>65,850,922</u>
LIABILITIES									
Accounts Payable	62,637	1,069	3,796	95,549	28,019	1,420,893	159,006	952,697	2,723,666
Due to Other Funds	—	—	—	—	—	—	4,000,000	—	4,000,000
Taxes Payable	—	—	—	—	—	—	2,585	9,540	12,125
Unearned Revenue	147,097	288,009	335,524	99	—	2,746,398	—	4,859	3,521,986
Due To Other Government Agencies	—	53,564	—	160,888	—	—	—	—	214,452
Total Liabilities	<u>209,734</u>	<u>342,642</u>	<u>339,320</u>	<u>256,536</u>	<u>28,019</u>	<u>4,167,291</u>	<u>4,161,591</u>	<u>967,096</u>	<u>10,472,229</u>
FUND BALANCES:									
Nonspendable	—	—	—	—	—	220,619	—	—	220,619
Restricted	(645,293)	(39,189)	(3,499)	(741,702)	11,836,411	1,531,337	—	21,711,063	33,649,128
Committed	—	—	—	—	—	—	5,528,548	15,980,398	21,508,946
Total Fund Balances	<u>(645,293)</u>	<u>(39,189)</u>	<u>(3,499)</u>	<u>(741,702)</u>	<u>11,836,411</u>	<u>1,751,956</u>	<u>5,528,548</u>	<u>37,691,461</u>	<u>55,378,693</u>
Total Liabilities and Fund Balances	<u>(435,559)</u>	<u>303,453</u>	<u>335,821</u>	<u>(485,166)</u>	<u>11,864,430</u>	<u>5,919,247</u>	<u>9,690,139</u>	<u>38,658,557</u>	<u>65,850,922</u>

City of El Paso, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Quarter Ending November 30, 2018

	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	—	—	—	—	—	—	—	1,193,625	1,193,625
Penalties & Interest-Delinquent Taxes	—	—	—	—	—	—	—	24	24
Hotel Occupancy Tax	—	—	—	—	—	—	—	1,115,886	1,115,886
Rental Vehicle Tax	—	—	—	—	—	—	—	997,391	997,391
Franchise Fees	—	—	—	—	—	—	449,090	194,470	643,560
Charges for Services	—	—	—	40,569	—	317,601	27,577	4,228,335	4,614,082
Fines and Forfeitures	—	—	—	—	—	—	—	468,998	468,998
Licenses and Permits	—	—	—	—	—	—	—	241,668	241,668
Ticket Sales	—	—	—	—	—	—	—	18,659	18,659
Intergovernmental Revenues	135,237	575,035	—	1,210,439	—	—	75,000	279,986	2,275,697
Interest Earnings	—	884	—	—	20,068	—	15,585	35,061	71,598
Rents and Other	—	—	—	59	—	574,293	—	382,769	957,121
Total revenues	135,237	575,919	—	1,251,067	20,068	891,894	567,252	9,156,872	12,598,309
EXPENDITURES									
General Government	—	12,157	—	—	—	—	—	80,287	92,444
Public Safety	1,041,395	684,932	—	—	95,376	—	—	1,333,059	3,154,762
Public Works	—	—	—	—	—	—	—	1,161,818	1,161,818
Public Health	—	—	—	2,478,459	394,262	—	—	—	2,872,721
Parks Department	—	—	—	—	—	—	—	225,253	225,253
Library	18,263	—	—	—	—	—	—	153,940	172,203
Non Departmental	—	—	—	—	—	—	—	1,417,753	1,417,753
Culture and Recreation	3,476	17,848	—	—	—	959,174	—	998,100	1,978,598
Economic Development	—	—	—	—	—	—	1,877,097	222,973	2,100,070
Animal Services	—	—	3,499	—	—	—	—	1,873,074	1,876,573
Community and Human Development	—	8,112	—	—	—	—	—	26,135	34,247
Fiscal Fees	—	—	—	—	—	—	—	9,495	9,495
Capital Outlay	54,427	—	—	138,498	—	—	—	144,025	336,950
Total expenditures	1,117,561	723,049	3,499	2,616,957	489,638	959,174	1,877,097	7,645,912	15,432,887
Excess (Deficiency) of revenues over (under) expenditures	(982,324)	(147,130)	(3,499)	(1,365,890)	(469,570)	(67,280)	(1,309,845)	1,510,960	(2,834,578)
OTHER FINANCING SOURCES(USES):									
Transfers In	—	—	—	—	—	—	1,485,505	1,574,569	3,060,074
Transfers Out	—	—	—	—	—	—	—	(2,403,794)	(2,403,794)
Total other financing sources (uses):	—	—	—	—	—	—	1,485,505	(829,225)	656,280
Net change in fund balances	(982,324)	(147,130)	(3,499)	(1,365,890)	(469,570)	(67,280)	175,660	681,735	(2,178,298)
Fund balances - beginning of year	337,031	107,941	—	624,188	12,305,981	1,819,236	5,352,888	37,009,726	57,556,992
Fund balances - end of year	<u>(645,293)</u>	<u>(39,189)</u>	<u>(3,499)</u>	<u>(741,702)</u>	<u>11,836,411</u>	<u>1,751,956</u>	<u>5,528,548</u>	<u>37,691,461</u>	<u>55,378,693</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 November 30, 2018

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	135,237	3,966,357	2,983,554	2,983,554	575,919	2,407,635	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Rents and Other	—	—	—	—	—	—	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	4,101,594	4,101,594	135,237	3,966,357	2,983,554	2,983,554	575,919	2,407,635	—	—	—	—
Charges to appropriations (outflows):												
Personnel Services	3,433,307	3,433,307	899,292	(2,534,015)	1,595,156	1,595,156	508,460	(1,086,696)	—	—	—	—
Contractual Services	529,926	529,926	79,368	(450,558)	664,047	664,047	153,892	(510,155)	—	—	—	—
Materials and Supplies	43,736	43,736	31,280	(12,456)	158,118	158,118	39,753	(118,365)	—	—	3,499	3,499
Operating Expenditures	94,625	94,625	53,194	(41,431)	158,808	158,808	20,944	(137,864)	—	—	—	—
Non-Operating Expenditures	—	—	—	—	407,426	407,426	—	(407,426)	—	—	—	—
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	—	—	54,427	54,427	—	—	—	—	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	4,101,594	4,101,594	1,117,561	(2,984,033)	2,983,554	2,983,554	723,049	(2,260,505)	—	—	3,499	3,499
Increase (Decrease) in fund balance:	—	—	(982,324)	982,324	—	—	(147,130)	147,130	—	—	(3,499)	3,499
Fund balance - beginning	—	—	337,031	—	—	—	107,941	—	—	—	—	—
Fund balance - ending	—	—	(645,293)	982,324	—	—	(39,189)	147,130	—	—	(3,499)	3,499

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 November 30, 2018

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	40,569	210,579	1,009,309	1,009,309	—	1,009,309	10,357,250	10,990,750	317,601	10,673,149
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—	—	—	—	—	—
Ticket Sales	—	—	—	—	—	—	—	—	—	—	—	—
Intergovernmental Revenues	10,113,838	10,113,838	1,210,439	8,903,399	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	20,068	(20,068)	—	—	—	—
Rents and Other	—	—	59	(59)	—	—	—	—	1,250,000	1,816,500	574,293	1,242,207
Transfers In	—	—	—	—	—	—	—	—	—	—	—	—
Intrafund Transfers	—	—	—	—	—	—	—	—	—	—	—	—
Amounts available for appropriation from current year resources	10,364,986	10,364,986	1,251,067	9,113,919	1,009,309	1,009,309	20,068	989,241	11,607,250	12,807,250	891,894	11,915,356
Charges to appropriations (outflows):												
Personnel Services	7,266,791	7,266,791	1,743,452	5,523,339	136,201	136,201	326,291	(190,090)	6,232,761	6,868,608	439,233	6,429,375
Contractual Services	941,595	941,595	225,275	716,320	75,000	75,000	100,277	(25,277)	2,566,032	2,611,890	65,131	2,546,759
Materials and Supplies	487,447	487,447	345,680	141,767	372,000	372,000	16,926	355,074	1,219,507	1,391,007	340,584	1,050,423
Operating Expenditures	1,663,152	1,663,152	164,052	1,499,100	281,109	281,109	46,144	234,965	1,528,950	1,871,245	108,960	1,762,285
Non-Operating Expenditures	—	—	—	—	—	—	—	—	60,000	64,500	5,266	59,234
Intergovernmental Expenditures	—	—	—	—	—	—	—	—	—	—	—	—
Capital Outlay	6,000	6,000	138,498	(132,498)	145,000	145,000	—	145,000	—	—	—	—
Other Uses	—	—	—	—	—	—	—	—	—	—	—	—
Total charges to appropriations	10,364,986	10,364,986	2,616,957	7,748,029	1,009,309	1,009,309	489,638	519,671	11,607,250	12,807,250	959,174	11,848,076
Increase (Decrease) in fund balance:	—	—	(1,365,890)	1,365,890	—	—	(469,570)	469,570	—	—	(67,280)	67,280
Fund balance - beginning	—	—	624,188	—	—	—	12,305,981	—	—	—	1,819,236	—
Fund balance - ending	—	—	(741,702)	1,365,890	—	—	11,836,411	469,570	—	—	1,751,956	67,280

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 November 30, 2018

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	1,193,625	2,812,792	4,820,982	4,006,417	1,193,625	2,812,792
Penalties & Interest - Delinquent Taxes	—	—	—	—	—	—	24	(24)	—	—	24	(24)
Hotel Occupancy Tax	—	—	—	—	10,850,000	13,814,868	1,115,886	12,698,982	10,850,000	13,814,868	1,115,886	12,698,982
Rental Vehicle Tax	—	—	—	—	3,550,000	—	997,391	(997,391)	3,550,000	—	997,391	(997,391)
Franchise Fees	9,680,549	9,680,549	449,090	9,231,459	720,000	720,000	194,470	525,530	10,400,549	10,400,549	643,560	9,756,989
Charges for Services	—	71,220	27,577	43,643	22,788,507	20,548,109	4,228,335	16,319,774	34,406,214	32,870,536	4,614,082	28,256,454
Fines and Forfeitures	—	—	—	—	1,572,781	1,359,746	468,998	890,748	1,572,781	1,359,746	468,998	890,748
Licenses and Permits	—	—	—	—	909,000	909,000	241,668	667,332	909,000	909,000	241,668	667,332
Ticket Sales	—	—	—	—	—	248,856	18,659	230,197	—	248,856	18,659	230,197
Intergovernmental Revenues	—	—	75,000	(75,000)	2,738,594	659,095	279,986	379,109	19,937,580	17,858,081	2,276,581	15,581,500
Interest	—	—	15,585	(15,585)	—	567	35,061	(34,494)	—	567	70,714	(70,147)
Rents and Other	—	—	—	—	1,383,949	518,850	382,769	136,081	2,633,949	2,335,350	957,121	1,378,229
Transfers In	7,230,921	7,230,921	1,485,505	5,745,416	13,529,674	14,226,860	1,574,569	12,652,291	20,760,595	21,457,781	3,060,074	18,397,707
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	2,052,757	14,933,713	67,508,267	61,347,555	10,731,441	50,616,114	114,486,430	109,600,719	15,658,383	93,942,336
Charges to appropriations (outflows):												
Personnel Services	—	—	—	—	14,676,358	12,989,567	2,874,812	10,114,755	33,340,575	32,289,630	6,791,540	25,498,090
Contractual Services	16,911,470	16,986,470	1,877,097	15,109,373	18,753,586	22,282,827	3,458,344	18,824,483	40,441,656	44,091,755	5,959,384	38,132,371
Materials and Supplies	—	—	—	—	3,751,226	3,728,568	698,641	3,029,927	6,032,034	6,180,876	1,476,363	4,704,513
Operating Expenditures	—	—	—	—	2,946,928	2,530,936	189,308	2,341,628	6,673,571	6,599,874	582,602	6,017,272
Non-Operating Expenditures	—	—	—	—	4,736,744	4,751,844	222,354	4,529,490	5,204,170	5,223,770	227,620	4,996,150
Intergovernmental Expenditures	—	—	—	—	—	—	58,428	(58,428)	—	—	58,428	(58,428)
Capital Outlay	—	—	—	—	8,580,955	1,796,253	144,025	1,652,228	8,731,955	1,947,253	336,950	1,610,303
Other Uses	—	—	—	—	14,062,469	13,752,104	2,403,794	11,348,310	14,062,469	13,752,104	2,403,794	11,348,310
Total charges to appropriations	16,911,470	16,986,470	1,877,097	15,109,373	67,508,267	61,832,099	10,049,706	51,782,393	114,486,430	110,085,263	17,836,681	92,248,582
Increase (Decrease) in fund balance:	—	—	175,660	(175,660)	—	(484,544)	681,735	(1,166,279)	—	(484,544)	(2,178,298)	1,693,754
Fund balance - beginning	—	—	5,352,888	—	—	—	37,009,726	—	—	—	57,556,992	—
Fund balance - ending	—	—	5,528,548	(175,660)	—	(484,544)	37,691,461	(1,166,279)	—	(484,544)	55,378,693	1,693,754

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
November 30, 2018

	Supply and Support	Self Insurance	Total
ASSETS:			
Cash	1,895,849	30,072,021	31,967,870
Receivables - Net of Allowances			
Interest	3,628	48,201	51,829
Trade	5,103	2,459	7,562
Inventory	1,096,575	—	1,096,575
Capital Assets:			
Buildings, Improvements & Equipment, Net	345,807	—	345,807
Total Assets	3,346,962	30,122,681	33,469,643
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	4,435,624	30,425,460	34,861,084
LIABILITIES:			
Accounts Payable	154,030	857,201	1,011,231
Taxes Payable	—	170,693	170,693
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	7,247,152	19,951,232	27,198,384
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	(3,423,854)	10,396,736	6,972,882
Total Net Position (Deficit)	(3,078,047)	10,396,736	7,318,689
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	4,435,624	30,425,460	34,861,084

City of El Paso, Texas
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Quarter Ending November 30, 2018

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	4,138,093	—	4,138,093
Premium Contributions	—	15,448,621	15,448,621
General Revenues	1,280	166,728	168,008
Total Operating Revenues	<u>4,139,373</u>	<u>15,615,349</u>	<u>19,754,722</u>
OPERATING EXPENSES:			
Personnel Services	1,274,933	573,186	1,848,119
Outside Contracts	7,562	324,219	331,781
Professional Services	—	198,084	198,084
Fuel and Lubricants	1,036,424	—	1,036,424
Materials and Supplies	742,251	2,309	744,560
Utilities	4,253	—	4,253
Operating Leases	1,932	1,262	3,194
Travel and Entertainment	110	—	110
Benefits Provided	78	12,302,528	12,302,606
Maintenance and Repairs	337,405	—	337,405
Other Operating Expenses	2,085	1,888	3,973
Total Operating Expenses	<u>3,407,033</u>	<u>13,403,476</u>	<u>16,810,509</u>
Operating Income (Loss)	<u>732,340</u>	<u>2,211,873</u>	<u>2,944,213</u>
NON-OPERATING REVENUES (EXPENSES):			
Interest Revenue	2,147	38,126	40,273
Total Non-operating Revenues	<u>2,147</u>	<u>38,126</u>	<u>40,273</u>
Income (Loss)	734,487	2,249,999	2,984,486
Transfers in	—	126,000	126,000
Change in net position	<u>734,487</u>	<u>2,375,999</u>	<u>3,110,486</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>(3,078,047)</u>	<u>10,396,736</u>	<u>7,318,689</u>

City of El Paso, Texas
Combining Statement of Cash Flows
Internal Service Funds
For the Quarter Ending November 30, 2018

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	4,145,742	15,786,042	19,931,784
Payments to Suppliers	(2,961,603)	(12,350,505)	(15,312,108)
Payments to Employees	(1,360,854)	(603,186)	(1,964,040)
Net cash provided by (used in) operating activities	<u>(176,715)</u>	<u>2,832,351</u>	<u>2,655,636</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	126,000	126,000
Net cash provided by noncapital financing activities	<u>—</u>	<u>126,000</u>	<u>126,000</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	1,304,986	22,413,911	23,718,897
Cash Balance - beginning of year	590,863	7,658,110	8,248,973
Cash Balance - end of year	<u>1,895,849</u>	<u>30,072,021</u>	<u>31,967,870</u>
Reconciliation of operating income(loss) to net cash provided (used in) operating activities:			
Operating income (loss)	732,340	2,211,873	2,944,213
Adjustments to reconcile operating income(loss) to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Receivables, net	6,369	—	6,369
Accounts and other payables	(829,503)	650,478	(179,025)
Accrued expenses	(85,921)	(30,000)	(115,921)
Net cash provided (used in) operating activities	<u>(176,715)</u>	<u>2,832,351</u>	<u>2,655,636</u>

City of El Paso, Texas
Combining Statement of Fiduciary Net Position
Pension Trust Funds
November 30, 2018

	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
Restricted Assets	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 November 30, 2018

	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	41,192,201	21,396,621	26,965,168	89,553,990
Other Income	17,219	1,962,023	2,877,841	4,857,083
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	65,355,270	90,474,977	127,107,596	282,937,843
Total additions	106,564,690	113,833,621	156,950,605	377,348,916
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	63,151,025	38,387,524	55,389,662	156,928,211
Change in net position	43,413,665	75,446,097	101,560,943	220,420,705
Net position - beginning of the year	776,552,623	526,344,624	769,097,564	2,071,994,811
Net position - end of the year	819,966,288	601,790,721	870,658,507	2,292,415,516

**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 November 30, 2018

	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	9,121,272	(30,674,029)	22.92%
Charges of Fares and Fees	458,105	458,105	180,584	(277,521)	39.42%
General Revenues	1,745,021	1,745,021	631,668	(1,113,353)	36.20%
Interest Revenue	104,000	104,000	45,185	(58,815)	43.45%
Transfers In	—	—	1,880,000	1,880,000	—%
Amounts available for appropriation from current year resources	<u>42,102,427</u>	<u>42,102,427</u>	<u>11,858,709</u>	<u>(30,243,718)</u>	<u>28.17%</u>
Charges to appropriations (outflows):					
Personnel Services	18,706,730	18,706,730	4,122,113	14,584,617	22.04%
Contractual Services	81,000	81,000	2,300	78,700	2.84%
Professional Services	788,575	786,575	21,135	765,440	2.69%
Outside Contracts	9,350,968	9,316,168	1,209,687	8,106,481	12.98%
Fuel and Lubricants	309,520	309,520	4,780	304,740	1.54%
Materials and Supplies	1,129,190	1,304,490	283,964	1,020,526	21.77%
Communications	209,325	208,925	543	208,382	0.26%
Utilities	2,125,500	2,049,000	466,337	1,582,663	22.76%
Operating Leases	42,200	46,600	4,467	42,133	9.59%
Travel and Entertainment	207,425	209,425	99,495	109,930	47.51%
Benefits Provided	500	500	39	461	7.80%
Maintenance and Repairs	779,000	833,500	100,088	733,412	12.01%
Other Operating Expenses	3,081,633	2,924,133	568,031	2,356,102	19.43%
Transfers Out	2,240,825	2,275,825	1,982,960	292,865	87.13%
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>8,865,939</u>	<u>33,236,488</u>	<u>21.06%</u>
Increase in fund balance	—	—	2,992,770	(2,992,770)	
Net Position - Beginning	—	—	<u>(187,963,822)</u>	<u>187,963,822</u>	
Net Position - Ending	<u>—</u>	<u>—</u>	<u>(184,971,052)</u>	<u>184,971,052</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 November 30, 2018

	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	49,300	(90,700)	35.21%
Charges of Fares and Fees	9,956,000	9,956,000	2,312,423	(7,643,577)	23.23%
General Revenues	2,625,000	2,680,026	10,748	(2,669,278)	0.40%
Sales Tax	44,878,735	44,878,735	11,135,297	(33,743,438)	24.81%
Transfers in	—	—	1,610,809	1,610,809	—%
Amounts available for appropriation from current year resources	57,599,735	57,654,761	15,118,577	(42,536,184)	26.22%
Charges to appropriations (outflows):					
Personnel Services	24,343,675	24,343,675	5,168,711	19,174,964	21.23%
Professional Services	192,000	298,000	8,459	289,541	2.84%
Outside Contracts	11,691,500	11,678,429	1,095,905	10,582,524	9.38%
Fuel and Lubricants	3,175,000	3,155,000	377,015	2,777,985	11.95%
Materials and Supplies	(120,150)	(50,553)	139,051	(189,604)	—%
Communications	211,550	211,550	7,393	204,157	3.49%
Utilities	1,676,000	1,636,000	296,711	1,339,289	18.14%
Operating Leases	364,950	369,450	147,876	221,574	40.03%
Travel and Entertainment	37,000	37,000	105	36,895	0.28%
Benefits Provided	115,000	109,000	5,308	103,692	4.87%
Maintenance and Repairs	95,000	90,000	13,901	76,099	15.45%
Other Operating Expenses	11,291,975	11,280,975	2,275,408	9,005,567	20.17%
Interest expense	2,400,141	2,400,141	—	2,400,141	—%
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	9,831,282	47,823,479	17.05%
Increase in fund balance	—	—	5,287,295	(5,287,295)	
Net Position - Beginning	—	—	(84,985,337)	84,985,337	
Net Position - Ending	—	—	(79,698,042)	79,698,042	

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 November 30, 2018

	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	9,953,960	(48,802,412)	16.94%
Sales to Departments	90,000	90,000	709	(89,291)	0.79%
General Revenues	164,000	164,000	74,811	(89,189)	45.62%
Transfers In	4,984,650	4,984,650	308,664	(4,675,986)	6.19%
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	64,544,287	64,744,287	10,436,661	(54,307,626)	16.12%
Charges to appropriations (outflows):					
Personnel Services	18,793,436	18,793,436	4,193,867	14,599,569	22.32%
Professional Services	340,500	188,379	29,227	159,152	15.51%
Outside Contracts	2,767,220	2,700,570	446,723	2,253,847	16.54%
Contractual Services	—	26,600	—	26,600	—%
Fuel and Lubricants	2,669,000	2,866,800	588,469	2,278,331	20.53%
Materials and Supplies	8,272,500	7,925,973	1,553,646	6,372,327	19.60%
Communications	269,900	322,700	47,079	275,621	14.59%
Utilities	144,200	137,202	25,514	111,688	18.60%
Operating Leases	35,000	48,000	6,941	41,059	14.46%
Travel and Entertainment	101,600	103,429	14,655	88,774	14.17%
Maintenance and Repairs	1,108,300	628,200	92,233	535,967	14.68%
Other Operating Expenses	4,738,542	4,469,908	796,539	3,673,369	17.82%
Interest Expense	792,566	792,566	—	792,566	—%
Landfill and Transfer Station	3,280,000	3,280,000	2,349,999	930,001	71.65%
Current portion - Bonds, Notes and Capital	1,410,240	1,410,240	—	1,410,240	—%
Transfers Out	19,821,283	21,050,283	1,103,322	19,946,961	5.24%
Total charges to appropriations	64,544,287	64,744,287	11,248,214	53,496,072	17.37%
Increase in fund balance	—	—	(811,553)	811,553	
Net Position - Beginning	—	—	(29,054,686)	29,054,686	
Net Position - Ending	—	—	(29,866,239)	29,866,239	

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 November 30, 2018

	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	37,760	(82,755)	31.33%
Charges of Tolls	20,927,995	20,927,995	4,908,632	(16,019,363)	23.45%
General Revenues	441,504	441,504	341,717	(99,787)	77.40%
Interest Revenue	—	—	12,687	12,687	—%
Amounts available for appropriation from current year resources	21,490,014	21,490,014	5,300,796	(16,189,218)	24.67%
Charges to appropriations (outflows):					
Personnel Services	3,470,553	3,470,553	769,133	2,701,420	22.16%
Professional Services	312,100	79,137	5,000	74,137	6.32%
Outside Contracts	1,462,330	1,465,341	185,610	1,279,731	12.67%
Fuel and Lubricants	7,350	9,246	1,823	7,423	19.72%
Materials and Supplies	208,900	240,117	11,476	228,641	4.78%
Communications	22,600	22,600	—	22,600	—%
Utilities	117,700	123,700	18,570	105,130	15.01%
Operating Leases	346,754	346,754	56,709	290,045	16.35%
Travel and Entertainment	26,000	26,000	7,257	18,743	27.91%
Maintenance and Repairs	355,000	386,565	25,443	361,122	6.58%
Other Operating Expenses	167,017	173,228	4,088	169,140	2.36%
Interest Expense	168,500	168,500	—	168,500	—%
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	2,110,219	11,670,554	15.31%
Total charges to appropriations	21,490,014	21,490,014	3,195,328	18,294,686	14.87%
Increase in fund balance	—	—	2,105,468	(2,105,468)	
Net Position - Beginning	—	—	(9,247,980)	9,247,980	
Net Position - Ending	—	—	(7,142,512)	7,142,512	

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 November 30, 2018

	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	1,468,367	(196,314)	88.21%
Penalties and Interest-Delinquent Taxes	510,000	510,000	125,359	(384,641)	24.58%
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>1,770,059</u>	<u>(404,622)</u>	<u>81.39%</u>
Charges to appropriations (outflows):					
Personnel Services	1,252,860	1,252,860	268,883	983,977	21.46%
Professional Services	469	469	—	469	—%
Outside Contracts	295,000	299,600	21,286	278,314	7.10%
Fuel and Lubricants	500	500	21	479	4.20%
Materials and Supplies	166,074	158,074	104,858	53,216	66.33%
Maintenance and Repairs	—	3,500	—	3,500	—%
Communications	12,484	3,931	—	3,931	—%
Operating Leases	141,300	141,300	44,906	96,394	31.78%
Travel and Entertainment	14,000	14,000	3,095	10,905	22.11%
Capital Outlay	—	6,600	—	6,600	—%
Other Operating Expenses	291,993	293,846	64,735	229,111	22.03%
Total charges to appropriations	<u>2,174,681</u>	<u>2,174,681</u>	<u>507,784</u>	<u>1,666,896</u>	<u>23.35%</u>
Increase in fund balance	—	—	1,262,275	(1,262,275)	
Net Position - Beginning	—	—	(841,844)	841,844	
Net Position - Ending	<u>—</u>	<u>—</u>	<u>420,431</u>	<u>(420,431)</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 November 30, 2018

	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	4,138,093	(13,872,670)	22.98%
General Revenues	7,000	7,000	1,280	(5,720)	18.29%
Interest Revenue	—	—	2,147	2,147	—%
Amounts available for appropriation from current year resources	<u>18,367,763</u>	<u>18,017,763</u>	<u>4,141,520</u>	<u>(13,876,243)</u>	<u>22.99%</u>
Charges to appropriations (outflows):					
Personnel Services	5,225,863	5,225,863	1,274,933	3,950,930	24.40%
Outside Contracts	168,500	286,666	7,562	279,104	2.64%
Fuel and Lubricants	5,716,557	5,706,446	1,036,424	4,670,022	18.16%
Materials and Supplies	5,079,500	4,729,500	742,251	3,987,249	15.69%
Communications	4,000	4,000	—	4,000	—%
Utilities	36,000	36,000	4,253	31,747	11.81%
Operating Leases	10,000	10,000	1,932	8,068	19.32%
Travel and Entertainment	1,000	1,000	110	890	11.00%
Benefits Provided	2,500	2,500	78	2,422	3.12%
Maintenance and Repairs	1,950,000	1,950,000	337,405	1,612,595	17.30%
Other Operating Expenses	34,000	34,000	2,085	31,915	6.13%
Capital Outlay	126,000	17,945	—	17,945	—%
Budget Only	13,843	13,843	—	13,843	—%
Total charges to appropriations	<u>18,367,763</u>	<u>18,017,763</u>	<u>3,407,033</u>	<u>14,610,730</u>	<u>18.91%</u>
Increase in fund balance	—	—	734,487	(734,487)	
Net Position - Beginning	—	—	<u>3,812,534</u>	<u>(3,812,534)</u>	
Net Position - Ending	<u>—</u>	<u>—</u>	<u>4,547,021</u>	<u>(4,547,021)</u>	

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 November 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (inflows):					
Premium Contributions	69,078,518	69,078,518	15,448,621	(53,629,897)	22.36%
General Revenues	—	—	166,728	166,728	—%
Interest Revenue	—	—	38,126	38,126	—%
Transfers In	605,000	605,000	126,000	(479,000)	20.83%
Amounts available for appropriation from current year resources	69,683,518	69,683,518	15,779,475	(53,904,043)	22.64%
Charges to appropriations (outflows):					
Personnel Services	2,507,094	2,507,094	573,186	1,933,908	22.86%
Professional Services	1,260,200	1,260,200	198,084	1,062,116	15.72%
Outside Contracts	3,760,800	3,759,200	324,219	3,434,981	8.62%
Materials and Supplies	46,350	46,350	2,309	44,041	4.98%
Communications	1,550	1,550	—	1,550	—%
Operating Leases	4,375	5,975	1,262	4,713	21.12%
Travel and Entertainment	4,500	4,500	—	4,500	—%
Benefits Provided	60,909,153	60,909,153	12,302,528	48,606,625	20.20%
Other Operating Expenses	7,300	7,300	1,888	5,412	25.86%
Budget Only	1,182,196	1,182,196	—	1,182,196	—%
Total charges to appropriations	69,683,518	69,683,518	13,403,476	56,280,042	19.23%
Increase in fund balance	—	—	2,375,999	(2,375,999)	
Net Position - Beginning	—	—	(8,020,737)	8,020,737	
Net Position - Ending	—	—	(5,644,738)	5,644,738	