

INTERIM FINANCIAL STATEMENTS
November 30, 2020



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds November 30, 2020

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	CARES Act	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash	\$ 27,586,899	\$ 4,734,620	\$ 24,256,469	\$249,762,913	\$36,146,499	\$ 68,593,785	\$ 411,081,185
Restricted Cash	—	—	—	—	—	2,040,023	2,040,023
Cash with Fiscal Agent	—	—	—	246,797	—	3,594,046	3,840,843
Receivables - Net of Allowances							
Taxes	26,601,582	—	5,172,458	420,597	—	757,051	32,951,688
Interest	92,791	195,980	26,182	496,521	153,992	248,328	1,213,794
Trade	1,756,597	2,000	20,138	2,367,373	—	820,478	4,966,586
Notes	1,900,000	66,251,291	—	—	—	3,072,434	71,223,725
Due from Other Government Agencies	3,005	143,922	—	—	2,597,256	1,571,369	4,315,552
Other	8,368,171	—	—	—	—	4,253,022	12,621,193
Prepaid Items	—	—	—	—	—	82,024	82,024
Due from Other Funds	—	—	456,986	5,000,000	—	108,476	5,565,462
Due from Component Unit	—	—	—	4,671,158	—	399,900	5,071,058
Inventory	4,403,372	—	—	—	—	54,216	4,457,588
Total Assets	70,712,417	71,327,813	29,932,233	262,965,359	38,897,747	85,595,152	559,430,721
Deferred Outflow of Resources - Other	—	—	—	—	—	456,986	456,986
Total Assets and Deferred Outflow of Resources	\$ 70,712,417	\$ 71,327,813	\$ 29,932,233	\$262,965,359	\$38,897,747	\$ 86,052,138	\$ 559,887,707
LIABILITIES							
Accounts Payable	\$ 1,710,408	\$ 92,795	\$ —	\$ 384,894	\$ 548,773	\$ 1,820,287	\$ 4,557,157
Due to Other Funds	3,168	—	—	1,466,592	—	5,456,986	6,926,746
Taxes Payable	542,326	—	—	—	—	85	542,411
Unearned Revenue	104,083	—	—	—	99,605,891	2,142,024	101,851,998
Due to Other Government Agencies	588,669	—	—	—	—	4,248	592,917
Total Liabilities	2,948,654	92,795	—	1,851,486	100,154,664	9,423,630	114,471,229
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenues Low Income Housing	—	66,438,600	—	—	—	—	66,438,600
Unavailable Revenues Property Taxes	9,816,483	—	4,859,932	—	—	—	14,676,415
Deferred Inflows Other	1,900,000	—	456,986	—	—	—	2,356,986
Total Deferred Inflows of Resources	11,716,483	66,438,600	5,316,918	—	—	—	83,472,001
FUND BALANCES (DEFICITS)							
Nonspendable	4,403,372	—	—	—	—	136,240	4,539,612
Restricted	21,429,890	4,796,418	24,615,315	261,113,873	—	41,532,143	353,487,639
Committed	16,816,869	—	—	—	—	35,726,244	52,543,113
Assigned	—	—	—	—	—	1,827,409	1,827,409
Unassigned (Deficits)	13,397,149	—	—	—	(61,256,917)	(2,593,528)	(50,453,296)
Total Fund Balances (Deficits)	56,047,280	4,796,418	24,615,315	261,113,873	(61,256,917)	76,628,508	361,944,477
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 70,712,417	\$ 71,327,813	\$ 29,932,233	\$262,965,359	\$38,897,747	\$ 86,052,138	\$ 559,887,707

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending November 30, 2020

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	CARES Act	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Property Taxes	\$ 15,522,432	\$ —	\$ 7,940,443	\$ —	\$ —	\$ 2,135,925	\$ 25,598,800
Penalties and Interest - Delinquent taxes	273,356	—	135,825	—	—	—	409,181
Sales Taxes	25,409,893	—	—	—	—	—	25,409,893
Hotel Occupancy Tax	—	—	—	626,261	—	1,775,595	2,401,856
Rental Vehicle Tax	—	—	—	—	—	194,165	194,165
Franchise Fees	13,634,310	—	—	—	—	3,772,204	17,406,514
Charges for Services	5,354,735	655,613	118,343	—	—	3,257,903	9,386,594
Fines and Forfeitures	1,345,926	—	—	—	—	97,546	1,443,472
Licenses and Permits	2,942,578	—	—	—	—	270,627	3,213,205
Ticket Sales	—	—	—	—	—	4,680	4,680
Intergovernmental Revenues	531,430	521,304	—	3,945,611	73,098	2,299,978	7,371,421
Interest Earnings	—	—	—	—	18,767	—	18,767
Rents and Other	1,891,377	59,294	—	519,117	—	1,507,754	3,977,542
Total Revenues	66,906,037	1,236,211	8,194,611	5,090,989	91,865	15,316,377	96,836,090
EXPENDITURES							
Current:							
General Government	8,693,178	8,894	—	15,824	569,435	105,035	9,392,366
Public Safety	57,942,604	—	—	—	9,526,475	4,060,295	71,529,374
Public Works	7,526,766	—	—	286,089	1,204,983	2,081,335	11,099,173
Public Health	933,806	—	—	—	690,029	2,702,850	4,326,685
Parks Department	5,158,701	3,679	—	—	53,564	268,591	5,484,535
Library	702,282	—	—	10,338	—	38,277	750,897
Non Departmental	5,363,803	—	—	—	—	3,465,431	8,829,234
Culture and Recreation	1,281,489	—	—	414,243	149,613	2,437,444	4,282,789
Economic Development	1,881,857	—	—	—	17,520,396	1,779,947	21,182,200
Animal Services	—	—	—	—	—	1,752,453	1,752,453
Community and Human Development	106,527	1,935,253	—	—	11,983,445	386,511	14,411,736
Debt Service:							
Principal	—	—	2,554,148	—	—	—	2,554,148
Interest Expense	46,212	3,513	185,155	173,777	—	36,255	444,912
Fiscal Fees	—	—	9,604	—	—	9,475	19,079
Capital Outlay	40,269	37,996	—	11,968,606	18,941,256	109,596	31,097,723
Total Expenditures	89,677,494	1,989,335	2,748,907	12,868,877	60,639,196	19,233,495	187,157,304
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,771,457)	(753,124)	5,445,704	(7,777,888)	(60,547,331)	(3,917,118)	(90,321,214)
OTHER FINANCING SOURCES(USES):							
Transfers In	14,372,608	—	2,801,233	15,789	—	3,019,382	20,209,012
Transfers Out	(7,788,288)	—	—	(21,958)	—	(1,161,280)	(8,971,526)
Proceeds from Sale of Capital Assets	—	—	—	63,989	—	572,772	636,761
Capital Contributions	—	—	—	—	—	957,220	957,220
Total Other Financing Sources (Uses)	6,584,320	—	2,801,233	57,820	—	3,388,094	12,831,467
Net Change in Fund Balances	(16,187,137)	(753,124)	8,246,937	(7,720,068)	(60,547,331)	(529,024)	(77,489,747)
Fund Balances (Deficits) - Beginning	72,234,417	5,549,542	16,368,378	268,833,941	(709,586)	77,157,532	439,434,224
Fund Balances (Deficits) - Ending	\$ 56,047,280	\$ 4,796,418	\$ 24,615,315	\$261,113,873	\$ (61,256,917)	\$ 76,628,508	\$ 361,944,477

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

November 30, 2020

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current Assets:							
Cash	\$ 54,518,921	\$ 54,902,416	\$ 831,827	\$ 6,331,040	\$20,090,381	\$136,674,585	\$42,089,839
Receivables - Net of Allowances:							
Taxes	—	—	7,741,645	—	—	7,741,645	—
Interest	77,628	95,353	822	16,954	3,266	194,023	71,792
Trade	3,347,317	2,527,570	145,037	—	813,612	6,833,536	2,515
Due from Other Government Agencies	—	11,676	3,019,622	—	—	3,031,298	—
Due from Component Unit	—	1,999,496	—	—	—	1,999,496	—
Prepaid Items	380,580	—	490,063	—	—	870,643	—
Due From Other Funds	—	—	1,466,593	—	—	1,466,593	—
Inventory	1,337,334	—	6,525,899	—	—	7,863,233	772,483
Total Current Assets	59,661,780	59,536,511	20,221,508	6,347,994	20,907,259	166,675,052	42,936,629
Noncurrent Assets:							
Capital Assets:							
Uncollected Property Taxes Receivable - Other Taxing Entities	—	—	—	—	77,599,951	77,599,951	—
Land	1,381,099	6,887,813	11,708,907	2,469,531	—	22,447,350	—
Buildings, Improvements, Equipment, Net	272,463,647	46,256,340	239,261,681	12,480,825	34,188	570,496,681	175,363
Construction in Progress	14,224,211	149,707	2,465,042	1,160,403	—	17,999,363	—
Total Noncurrent Assets	288,068,957	53,293,860	253,435,630	16,110,759	77,634,139	688,543,345	175,363
Total Assets	347,730,737	112,830,371	273,657,138	22,458,753	98,541,398	855,218,397	43,111,992
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflow of Resources - Other	—	—	770,056	—	—	770,056	—
Deferred Charge on Refunding	296,170	—	209,142	—	—	505,312	—
Pension Contributions Subsequent to Measurement Date	1,390,147	2,084,733	3,764,711	258,291	—	7,497,882	602,996
Difference in Projected and Actual Earnings on Pension Investment	1,500,639	2,250,429	4,063,934	278,821	—	8,093,823	650,924
Difference in Actual and Expected Pension Experience	581,488	872,027	1,574,749	108,041	—	3,136,305	252,229
Change in Assumptions for Pensions	713,777	1,070,414	1,933,004	132,621	—	3,849,816	309,611
Change in Assumptions for Other Postemployment Benefits	772,823	811,589	1,144,228	212,588	53,147	2,994,375	296,998
Difference in Actual and Expected Other Postemployment Benefits Experience	7,515	10,338	16,115	1,745	(93)	35,620	3,101
Total Deferred Outflows of Resources	5,262,559	7,099,530	13,475,939	992,107	53,054	26,883,189	2,115,859
Total Assets and Deferred Outflows of Resources	\$ 352,993,296	\$ 119,929,901	\$ 287,133,077	\$ 23,450,860	\$98,594,452	\$882,101,586	\$45,227,851

CITY OF EL PASO, TEXAS

Statement of Net Position Proprietary Funds November 30, 2020

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current Liabilities:							
Accounts Payable	\$ 307,009	\$ 228,318	\$ 859,123	\$ 15,623	\$ 9,987	\$ 1,420,060	\$ 371,068
Due to Other Funds	—	108,476	—	—	—	108,476	—
Taxes Payable	22,917	158,812	—	3,462	—	185,191	—
Interest Payable on Bonds and Notes	162,968	27,410	85,695	3,052	—	279,125	—
Due to Other Government Agencies	—	—	770,056	—	16,709,330	17,479,386	—
Unearned Revenue	825,219	—	—	7,500	911	833,630	—
Property Taxes Subject to Refund - Other Taxing Entities	—	—	—	—	1,298,007	1,298,007	—
Prepaid Property Taxes	—	—	—	—	47,008	47,008	—
Total Current Liabilities	1,318,113	523,016	1,714,874	29,637	18,065,243	21,650,883	371,068
Noncurrent Liabilities:							
Bond Obligations	35,204,721	15,067,205	50,250,874	1,634,222	—	102,157,022	—
Revenue Bonds	51,591,621	—	—	—	—	51,591,621	—
Compensated Absences	2,484,871	1,111,434	1,680,436	235,714	84,293	5,596,748	464,505
Landfill Closure Costs	—	16,575,687	—	—	—	16,575,687	—
Claims and Judgments	10,000	1,275,590	157,160	—	—	1,442,750	18,265,877
Net Pension Liability	12,799,204	19,194,307	34,662,003	2,378,113	—	69,033,627	5,551,833
Other Postemployment Benefits	8,183,376	10,747,775	16,510,372	1,966,501	26,648	37,434,672	3,332,181
Uncollected Property Taxes - Other Taxing Entities	—	—	—	—	77,599,951	77,599,951	—
Total Noncurrent Liabilities	110,273,793	63,971,998	103,260,845	6,214,550	77,710,892	361,432,078	27,614,396
Total Liabilities	111,591,906	64,495,014	104,975,719	6,244,187	95,776,135	383,082,961	27,985,464
DEFERRED INFLOWS OF RESOURCES							
Change in Assumptions for Other Postemployment Benefits	278,730	365,767	562,266	66,746	1,068	1,274,577	113,201
Difference in Actual and Expected Other Postemployment Benefits Experience	1,366,406	1,628,112	2,418,590	349,623	46,108	5,808,839	541,202
Difference in Actual and Expected Pension Experience	431,772	647,506	1,169,295	80,225	—	2,328,798	187,286
Total Deferred Inflows of Resources	2,076,908	2,641,385	4,150,151	496,594	47,176	9,412,214	841,689
NET POSITION (Deficit)							
Net Investment in Capital Assets	200,830,917	37,833,478	202,536,795	14,406,739	33,120	455,641,049	175,363
Restricted for:							
Debt Service	1,633,000	—	—	—	—	1,633,000	—
Passenger Facilities	9,267,755	—	—	—	—	9,267,755	—
Customer Facility Charge	6,082,873	—	—	—	—	6,082,873	—
Unrestricted (Deficit)	21,509,937	14,960,024	(24,529,588)	2,303,340	2,738,021	16,981,734	16,225,335
Total Net Position	239,324,482	52,793,502	178,007,207	16,710,079	2,771,141	489,606,411	16,400,698
Total Liabilities, Deferred Inflows of Resources and Net Position	\$352,993,296	\$ 119,929,901	\$287,133,077	\$ 23,450,860	\$98,594,452	\$882,101,586	\$ 45,227,851

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending November 30, 2020

	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	\$ 7,272,775	\$ 11,366,252	\$ 28,868	\$ —	\$ —	\$ 18,667,895	\$ —
Charges of Tolls	—	—	—	5,121,618	—	5,121,618	—
Charges of Fares and Fees	183,916	—	843,552	—	—	1,027,468	—
Sales to Departments	—	1,719	—	—	—	1,719	4,323,505
Premium Contributions	—	—	—	—	—	—	16,929,106
Intergovernmental Revenues	—	—	—	—	1,460,308	1,460,308	—
Penalties and Interest - Delinquent taxes	—	—	—	—	126,962	126,962	—
General Revenues	530,192	71,790	118,936	110,313	49,646	880,877	192,948
Total Operating Revenues	7,986,883	11,439,761	991,356	5,231,931	1,636,916	27,286,847	21,445,559
OPERATING EXPENSES:							
Personnel Services	3,946,809	4,121,373	6,764,998	742,349	267,461	15,842,990	1,642,092
Contractual Services	17,100	—	—	138,313	—	155,413	—
Professional Services	30,343	2,120	6,710	747	30	39,950	204,214
Outside Contracts	978,167	259,624	2,431,984	214,766	183,029	4,067,570	506,505
Fuel and Lubricants	20,796	712,203	161,074	1,195	12	895,280	844,536
Materials and Supplies	230,323	1,611,627	745,318	11,799	6,146	2,605,213	790,094
Communications	13,604	47,057	25,259	—	87,877	173,797	72
Utilities	314,192	16,958	268,724	17,061	—	616,935	4,621
Operating Leases	1,856	7,563	146,781	113,417	46,458	316,075	1,709
Travel and Training	4,165	—	—	—	—	4,165	—
Benefits Provided	—	—	—	—	—	—	14,011,816
Maintenance and Repairs	85,625	12,348	33,610	2,805	—	134,388	449,714
Other Operating Expenses	418,159	725,419	1,198,533	29,562	68,678	2,440,351	552
Capital Outlay	1,361,497	538,580	53,933	3,051	—	1,957,061	—
Total Operating Expenses	7,422,636	8,054,872	11,836,924	1,275,065	659,691	29,249,188	18,455,925
Operating Income (Loss)	564,247	3,384,889	(10,845,568)	3,956,866	977,225	(1,962,341)	2,989,634
NONOPERATING REVENUES (EXPENSES):							
Interest Earnings	23,081	28,125	822	4,038	914	56,980	20,340
Interest Expense	—	—	(69,294)	—	—	(69,294)	—
Customer Facility Charge	203,697	—	—	—	—	203,697	—
Sales Tax	—	—	12,262,223	—	—	12,262,223	—
FTA Subsidy	—	—	1,044,175	—	—	1,044,175	—
Other Revenues	—	—	1,752,744	—	—	1,752,744	—
Unrealized Loss on Investments	(49,442)	(61,764)	—	(11,735)	(2,161)	(125,102)	(46,748)
Total Nonoperating Revenues (Expenses)	177,336	(33,639)	14,990,670	(7,697)	(1,247)	15,125,423	(26,408)
Income (Loss) Before Capital Contributions and Transfers	741,583	3,351,250	4,145,102	3,949,169	975,978	13,163,082	2,963,226
Capital Contributions Received	862,541	19,146	1,655,750	—	—	2,537,437	—
Capital Contributions Expense	—	(638,812)	—	—	—	(638,812)	—
Transfers Out	(13,979,455)	(4,467,195)	—	(11,113,100)	—	(29,559,750)	—
Transfers In	13,979,455	791,925	—	3,519,951	—	18,291,331	30,939
Change in Net Position	1,604,124	(943,686)	5,800,852	(3,643,980)	975,978	3,793,288	2,994,165
Net Position - Beginning	237,720,358	53,737,188	172,206,355	20,354,059	1,795,163	485,813,123	13,406,533
Net Position - Ending	\$ 239,324,482	\$ 52,793,502	\$ 178,007,207	\$ 16,710,079	\$ 2,771,141	\$ 489,606,411	\$ 16,400,698

CITY OF EL PASO, TEXAS

Statement of Cash Flows Proprietary Funds For the Period Ending November 30, 2020

	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	\$ 9,522,017	\$ 16,770,383	\$ 972,855	\$ 5,234,697	\$ 826,441	\$ 33,326,393	\$ 21,449,167
Payments to Suppliers	(7,264,084)	(7,359,616)	(6,659,132)	(716,196)	(398,552)	(22,397,580)	(17,832,763)
Payments to Employees	(4,275,100)	(4,497,661)	(7,307,219)	(807,909)	(292,284)	(17,180,173)	(1,762,048)
Payment from Other Governments	—	—	—	—	10,657,631	10,657,631	—
Operating Grants and Contributions	—	106,097	(120,800)	—	—	(14,703)	—
Net Cash Provided by (Used for) Operating Activities	<u>(2,017,167)</u>	<u>5,019,203</u>	<u>(13,114,296)</u>	<u>3,710,592</u>	<u>10,793,236</u>	<u>4,391,568</u>	<u>1,854,356</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	(13,979,455)	(4,467,195)	—	(11,113,099)	—	(29,559,749)	—
Transfers from Other Funds	13,979,455	791,925	—	3,519,951	—	18,291,331	30,939
Advances to Other Funds	—	—	—	—	—	—	2,998,616
Advances from Other Funds	—	—	(2,998,616)	—	—	(2,998,616)	—
Sales Tax	—	—	12,262,222	—	—	12,262,222	—
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>—</u>	<u>(3,675,270)</u>	<u>9,263,606</u>	<u>(7,593,148)</u>	<u>—</u>	<u>(2,004,812)</u>	<u>3,029,555</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	203,697	—	—	—	—	203,697	—
Capital Contributions from Other Governments and Agencies	862,541	19,146	4,452,669	—	—	5,334,356	—
Purchases of Capital Assets	11,596,099	100,232	(53,932)	(3,052)	—	11,639,347	—
Interest Paid on Capital Debt	—	—	(69,294)	—	—	(69,294)	—
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>12,662,337</u>	<u>119,378</u>	<u>4,329,443</u>	<u>(3,052)</u>	<u>—</u>	<u>17,108,106</u>	<u>—</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Purchase of Investments	36,093,136	45,088,186	—	8,566,404	1,577,437	91,325,163	34,126,527
Interest	508	(61,764)	—	(11,736)	(2,162)	(75,154)	(46,750)
Net Cash Provided by (Used for) Investing Activities	<u>36,093,644</u>	<u>45,026,422</u>	<u>—</u>	<u>8,554,668</u>	<u>1,575,275</u>	<u>91,250,009</u>	<u>34,079,777</u>
Net Increase (Decrease) in Cash	46,738,814	46,489,733	478,753	4,669,060	12,368,511	110,744,871	38,963,688
Cash - Beginning of the Year	7,780,107	8,412,685	353,073	1,661,980	7,721,870	25,929,715	3,126,151
Cash - End of the Year	<u>\$ 54,518,921</u>	<u>\$ 54,902,418</u>	<u>\$ 831,826</u>	<u>\$ 6,331,040</u>	<u>\$ 20,090,381</u>	<u>\$ 136,674,586</u>	<u>\$ 42,089,839</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	\$ 564,247	\$ 3,384,889	\$ (10,845,568)	\$ 3,956,866	\$ 977,225	\$ (1,962,341)	\$ 2,989,634
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Purchase of Capital Assets	1,361,497	538,580	53,933	3,051	—	1,957,061	—
Change in Assets and Liabilities:							
Receivables, Net	2,077,895	5,443,686	(593,527)	3,793	(810,476)	6,121,371	3,608
Accounts and Other Payables	(4,832,687)	2,436,798	(1,186,913)	(187,558)	10,651,310	6,880,950	(1,018,930)
Accrued Expenses	(1,188,119)	(6,784,750)	(542,221)	(65,560)	(24,823)	(8,605,473)	(119,956)
Net Cash Provided by (Used for) Operating Activities	<u>\$ (2,017,167)</u>	<u>\$ 5,019,203</u>	<u>\$ (13,114,296)</u>	<u>\$ 3,710,592</u>	<u>\$ 10,793,236</u>	<u>\$ 4,391,568</u>	<u>\$ 1,854,356</u>

CITY OF EL PASO, TEXAS

Statement of Fiduciary Net Position

November 30, 2020

ASSETS	Pension Trust Funds	Custodial Funds
Cash	\$ 38,117,471	\$ 41,465,000
Investments:		
Commingled Funds	336,508,100	—
Corporate Stocks	93,199,769	—
Bank Collective Investment Funds	266,196,098	—
Private Equities	264,987,892	—
Investment in Real Estate Funds	195,468,861	—
Fixed Income Securities	371,310,242	—
Domestic Equities	487,625,686	—
International Equities	438,580,254	—
Invested Securities Lending Collateral	48,886,462	—
Receivables - Net Of Allowances		
Commission Credits Receivable	6,109	—
Due from Brokers for Securities Sold	1,876,024	—
Employer Contributions	1,797,386	—
Employee Contributions	1,354,996	—
Interest	170,007	—
Notes	—	3,803,184
Due From Other Government Agencies	171	12,304,540
Other Receivable	—	563,428
Prepaid Items	23,837	—
Capital Assets:		
Buildings, Improvements & Equipment, Net	4,737,638	22,724
Work In Progress	—	8,580,576
Total Assets	2,550,847,003	66,739,452
LIABILITIES		
Accounts Payable	90,332,288	—
Accrued Expenses	2,321,482	12,183,915
Accrued Interest on Long-term Liabilities	—	1,327,849
Bonds and Notes Payable	—	126,526,021
Unearned Revenue	6,109	2,998,826
Total Liabilities	92,659,879	143,036,611
NET POSITION (DEFICIT):		
Restricted For Pensions And Other Purposes	\$ 2,458,187,124	\$ (76,297,159)

CITY OF EL PASO, TEXAS
Statement of Changes in Fiduciary Net Position
For the Period Ending November 30, 2020

	<u>Pension Trust Funds</u>	<u>Custodial Funds</u>
ADDITIONS:		
Contributions:		
Employer	\$ 55,713,705	\$ —
Employee	41,395,270	—
Total Contributions	<u>97,108,975</u>	<u>—</u>
Program Income	—	1,519,487
Federal Grant Proceeds	—	19,194
State Grant Proceeds	—	1,233,831
Bike Share Revenues	—	27,833
Local Governments	—	1,631,966
Investment Income:		7,051
Net Appreciation in Fair Value Of Investments	353,630,200	—
Interest	14,965,710	—
Dividends	21,851,569	—
Securities Lending Income	305,921	—
Miscellaneous Income	—	—
Investment Advisory Fees	(9,435,420)	—
Net Investment Income	<u>381,317,980</u>	<u>4,439,362</u>
Other Income	20,056	—
Total Additions	<u>478,447,011</u>	<u>4,439,362</u>
DEDUCTIONS:		
Benefits Paid to Plan Members	164,430,284	—
Refunds	7,866,974	—
Salaries and Benefits	—	300,993
Professional Services	—	47,554
Contract Services	—	168,463
Supplies and Other	—	7,903
Administrative Expenses	3,904,158	30,165
Interest on Long-term Debt	—	231,741
Intergovernmental Transfers	—	3,218,648
Grants - Subrecipients	—	43,196
Depreciation and Amortization Expense	158,715	—
Total Deductions	<u>176,360,131</u>	<u>4,048,663</u>
Net Change in Fiduciary Net Position	302,086,880	390,699
Net Position (Deficit) - Beginning	<u>2,156,100,244</u>	<u>(76,687,858)</u>
Net Position (Deficit) - Ending	<u><u>2,458,187,124</u></u>	<u><u>(76,297,159)</u></u>

**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 Period Ending November 30, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
Resources (Inflows):					
Property Taxes	\$ 226,894,834	\$ 226,894,834	\$ 15,522,432	\$ (211,372,402)	6.84 %
Penalties and Interest - Delinquent Taxes	—	—	273,356	273,356	— %
Sales Taxes	82,572,139	82,572,139	25,409,893	(57,162,246)	30.77 %
Franchise Fees	45,465,495	45,465,495	13,634,310	(31,831,185)	29.99 %
Licenses and Permits	10,640,778	10,640,778	2,942,578	(7,698,200)	27.65 %
Fines and Forfeitures	4,950,740	4,950,740	1,345,926	(3,604,814)	27.19 %
Charges for Services	28,064,932	28,064,932	5,354,735	(22,710,197)	19.08 %
Intergovernmental Revenues	1,484,329	1,484,329	531,430	(952,899)	35.80 %
Rents and Other	10,640,281	10,640,281	1,891,377	(8,748,904)	17.78 %
Interest	100,000	100,000	—	(100,000)	— %
Transfers In	31,171,793	31,171,793	14,372,608	(16,799,185)	46.11 %
Amounts Available for Appropriation from Current Year Resources	441,985,321	441,985,321	81,278,645	(360,706,676)	18.39 %
Charges to Appropriations (Outflows):					
General Government:					
Mayor and Council	1,592,657	1,592,657	334,771	1,257,886	21.02 %
City Manager	3,684,302	3,684,302	814,557	2,869,745	22.11 %
City Clerk	1,293,756	1,392,012	361,293	1,030,719	25.95 %
Office of the Comptroller	2,711,287	2,711,287	564,133	2,147,154	20.81 %
Purchasing and Strategic Sourcing	1,534,502	1,534,502	303,926	1,230,576	19.81 %
Information Technology	18,953,219	18,953,219	6,065,455	12,887,764	32.00 %
City Attorney	3,845,153	3,845,153	915,106	2,930,047	23.80 %
Human Resources	2,184,186	2,184,186	423,383	1,760,803	19.38 %
Public Safety and Community Services:					
Police Department	152,636,914	152,636,914	33,269,848	119,367,066	21.80 %
Fire Department	119,240,343	119,240,343	24,672,756	94,567,587	20.69 %
Municipal Court	5,193,888	5,193,888	1,040,339	4,153,549	20.03 %
Public Health	6,585,140	6,585,140	933,806	5,651,334	14.18 %
Library	8,994,799	8,994,799	702,282	8,292,517	7.81 %
Parks Department	26,115,835	26,219,835	5,198,970	21,020,865	19.83 %
Transportation and Public Works:					
Capital Improvement Department	6,128,199	6,128,199	1,254,314	4,873,885	20.47 %
Streets and Maintenance	35,663,886	35,559,887	6,727,204	28,832,683	18.92 %
Development and Tourism:					
City Development:					
Planning and Inspections	7,343,043	7,343,043	1,579,569	5,763,474	21.51 %
Economic Development	1,826,045	1,826,045	302,288	1,523,757	16.55 %
Community and Human Development	911,708	911,708	106,527	805,181	11.68 %
Culture and Recreation:					
Museums and Cultural Affairs	2,393,440	2,393,440	278,821	2,114,619	11.65 %
Zoo	5,230,432	5,230,432	1,002,668	4,227,764	19.17 %
Non Departmental:					
Non Departmental	27,922,585	27,824,329	10,613,766	17,210,563	38.15 %
Total Charges to Appropriations	441,985,321	441,985,321	97,465,782	344,519,539	22.05 %
Net Change in Fund Balance	—	—	(16,187,137)	(16,187,137)	
Fund Balance - Beginning	—	—	72,234,417	—	
Fund Balance - Ending	\$ —	\$ —	\$ 56,047,280	\$ (16,187,137)	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Debt Service Funds
For the Period Ending November 30, 2020

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
REVENUES				
Property Taxes	\$102,290,937	\$102,290,937	\$ 7,940,443	\$ (94,350,494)
Penalties and Interest - Delinquent Taxes	—	—	135,825	135,825
Charges for Services	448,746	448,746	118,343	(330,403)
Interest	—	—	—	—
County Participation	125,930	125,930	—	(125,930)
Total Revenues	102,865,613	102,865,613	8,194,611	(94,671,002)
EXPENDITURES				
Current:				
Debt Service:				
Principal	50,937,032	50,937,032	2,554,148	48,382,884
Interest	60,694,313	60,694,313	185,155	60,509,158
Fiscal Fees	28,400	28,400	9,604	18,796
Total Expenditures	111,659,745	111,659,745	2,748,907	108,910,838
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,794,132)	(8,794,132)	5,445,704	(203,581,840)
OTHER FINANCING SOURCES (USES):				
Transfers In	4,794,132	4,794,132	2,801,233	1,992,899
Intrafund Transfers	4,000,000	4,000,000	—	4,000,000
Total Other Financing Sources (Uses)	8,794,132	8,794,132	2,801,233	5,992,899
Net Change in Fund Balance	—	—	8,246,937	(197,588,941)
Fund Balance - Beginning	—	—	16,368,378	—
Fund Balance - Ending	\$ —	\$ —	\$ 24,615,315	\$(197,588,941)

CITY OF EL PASO, TEXAS

Combining Balance Sheet Non-major Governmental Funds November 30, 2020

	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	Total
ASSETS									
Cash and Cash Equivalents	\$ (1,286,837)	\$ (190,054)	\$ 206,909	\$ (2,081,850)	\$ 17,931,462	\$ (94,785)	\$ 22,941,552	\$ 31,167,388	\$ 68,593,785
Restricted Cash	—	—	—	—	—	—	2,000,000	40,023	2,040,023
Cash with Fiscal Agent	—	—	—	—	—	3,594,046	—	—	3,594,046
Receivables - Net of Allowances									
Taxes	—	—	—	—	—	—	—	757,051	757,051
Interest	—	—	136	1,079	32,763	—	36,211	178,139	248,328
Trade	219,337	2,608	—	14,017	—	—	—	584,516	820,478
Notes	—	—	—	—	—	—	—	3,072,434	3,072,434
Due From Other Government Agencies	227,565	41,098	190	1,302,516	—	—	—	—	1,571,369
Other	—	—	—	—	—	1,953,631	2,177,000	122,391	4,253,022
Due from Other Funds	—	—	—	—	—	—	—	108,476	108,476
Due from Component Unit	—	—	—	—	—	—	—	399,900	399,900
Prepaid Items	—	—	—	—	—	82,024	—	—	82,024
Inventory	—	—	—	—	—	54,216	—	—	54,216
Total Assets	<u>(839,935)</u>	<u>(146,348)</u>	<u>207,235</u>	<u>(764,238)</u>	<u>17,964,225</u>	<u>5,589,132</u>	<u>27,154,763</u>	<u>36,430,318</u>	<u>85,595,152</u>
Deferred Outflow of Resources - Other	—	—	—	—	—	—	—	456,986	456,986
Total Assets and Deferred Outflow of Resources	<u>\$ (839,935)</u>	<u>\$ (146,348)</u>	<u>\$ 207,235</u>	<u>\$ (764,238)</u>	<u>\$ 17,964,225</u>	<u>\$ 5,589,132</u>	<u>\$ 27,154,763</u>	<u>\$ 36,887,304</u>	<u>\$ 86,052,138</u>
LIABILITIES									
Accounts Payable	\$ 25,005	\$ 56,036	\$ 3,112	\$ 42,816	\$ 3,255	\$ 696,785	\$ 147,009	\$ 846,269	\$ 1,820,287
Due to Other Funds	—	—	—	—	—	—	5,000,000	456,986	5,456,986
Taxes Payable	—	—	—	—	—	—	85	—	85
Unearned Revenue	32,000	235,377	223,497	24,657	—	1,626,493	—	—	2,142,024
Due to Other Government Agencies	—	2,425	—	—	—	—	—	1,823	4,248
Total Liabilities	<u>57,005</u>	<u>293,838</u>	<u>226,609</u>	<u>67,473</u>	<u>3,255</u>	<u>2,323,278</u>	<u>5,147,094</u>	<u>1,305,078</u>	<u>9,423,630</u>
FUND BALANCES (DEFICITS)									
Nonspendable	—	—	—	—	—	136,240	—	—	136,240
Restricted	127,925	268,880	8,512	—	17,960,970	3,129,614	—	20,036,242	41,532,143
Committed	—	—	—	—	—	—	22,007,669	13,718,575	35,726,244
Assigned	—	—	—	—	—	—	—	1,827,409	1,827,409
Unassigned (Deficits)	(1,024,865)	(709,066)	(27,886)	(831,711)	—	—	—	—	(2,593,528)
Total Fund Balances (Deficits)	<u>(896,940)</u>	<u>(440,186)</u>	<u>(19,374)</u>	<u>(831,711)</u>	<u>17,960,970</u>	<u>3,265,854</u>	<u>22,007,669</u>	<u>35,582,226</u>	<u>76,628,508</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ (839,935)</u>	<u>\$ (146,348)</u>	<u>\$ 207,235</u>	<u>\$ (764,238)</u>	<u>\$ 17,964,225</u>	<u>\$ 5,589,132</u>	<u>\$ 27,154,763</u>	<u>\$ 36,887,304</u>	<u>\$ 86,052,138</u>

CITY OF EL PASO, TEXAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-major Governmental Funds

For the Period Ending November 30, 2020

	Special Revenue Funds								Total	
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants		
REVENUES										
Property Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,135,925	\$ 2,135,925	
Sales Taxes	—	—	—	—	—	—	—	—	—	
Hotel Occupancy Tax	—	—	—	—	—	—	483,832	1,291,763	1,775,595	
Rental Vehicle Tax	—	—	—	—	—	—	—	194,165	194,165	
Franchise Fees	—	—	—	—	—	—	3,084,174	688,030	3,772,204	
Charges for Services	—	—	—	12,812	—	23,002	7,346	3,214,743	3,257,903	
Fines and Forfeitures	—	—	—	—	—	—	—	97,546	97,546	
Licenses and Permits	—	—	—	—	—	—	—	270,627	270,627	
Ticket Sales	—	—	—	—	—	—	—	4,680	4,680	
Intergovernmental Revenues	290,677	265,507	260,559	1,355,295	—	—	—	127,940	2,299,978	
Rents and Other	1,686	—	—	—	—	859,205	—	646,863	1,507,754	
Total Revenues	292,363	265,507	260,559	1,368,107	—	882,207	3,575,352	8,672,282	15,316,377	
EXPENDITURES										
Current:										
General Government	—	—	8,793	—	—	—	—	96,242	105,035	
Public Safety	1,515,988	554,136	25,074	—	102,716	—	—	1,862,381	4,060,295	
Public Works	—	—	—	—	—	—	—	2,081,335	2,081,335	
Public Health	—	—	—	2,441,528	261,322	—	—	—	2,702,850	
Parks Department	—	—	—	—	—	—	—	268,591	268,591	
Library	1,105	—	—	—	—	—	—	37,172	38,277	
Non Departmental	—	—	—	—	—	—	—	3,465,431	3,465,431	
Culture and Recreation	8,985	5,730	—	—	—	1,067,276	—	1,355,453	2,437,444	
Economic Development	—	—	—	—	—	—	1,380,487	399,460	1,779,947	
Animal Services	—	—	1,737	—	—	—	—	1,750,716	1,752,453	
Community and Human Development	—	139,851	—	—	—	—	—	246,660	386,511	
Debt Service:										
Interest Expense	—	—	54	—	12,015	—	13,022	11,164	36,255	
Fiscal Fees	—	—	—	—	—	—	—	9,475	9,475	
Capital Outlay	20,334	—	31,496	44,252	—	—	—	13,514	109,596	
Total Expenditures	1,546,412	699,717	67,154	2,485,780	376,053	1,067,276	1,393,509	11,597,594	19,233,495	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,254,049)	(434,210)	193,405	(1,117,673)	(376,053)	(185,069)	2,181,843	(2,925,312)	(3,917,118)	
OTHER FINANCING SOURCES (USES):										
Transfers In	—	—	—	—	—	—	1,385,740	1,633,642	3,019,382	
Transfers Out	—	—	—	—	—	—	—	(1,161,280)	(1,161,280)	
Capital Contributions	—	—	—	—	—	—	—	957,220	957,220	
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	—	572,772	572,772	
Total Other Financing Sources (Uses)	—	—	—	—	—	—	1,385,740	2,002,354	3,388,094	
Net Change in Fund Balances	(1,254,049)	(434,210)	193,405	(1,117,673)	(376,053)	(185,069)	3,567,583	(922,958)	(529,024)	
Fund Balances - Beginning	357,109	(5,976)	(212,779)	285,962	18,337,023	3,450,923	18,440,086	36,505,184	77,157,532	
Fund Balances - Ending	\$ (896,940)	\$ (440,186)	\$ (19,374)	\$ (831,711)	\$17,960,970	\$ 3,265,854	\$ 22,007,669	\$35,582,226	\$76,628,508	

CITY OF EL PASO, TEXAS

Combining Statement of Net Position

Internal Service Funds

November 30, 2020

	Supply and Support	Self Insurance	Total
ASSETS:			
Current Assets:			
Cash	\$ 3,712,448	\$ 38,377,391	\$ 42,089,839
Receivables - Net of Allowances			
Interest	5,939	65,853	71,792
Trade	56	2,459	2,515
Inventory	772,483	—	772,483
Total Current Assets	4,490,926	38,445,703	42,936,629
Noncurrent Assets:			
Capital Assets:			
Buildings, Improvements & Equipment, Net	175,363	—	175,363
Total Noncurrent Assets	175,363	—	175,363
Total Assets	4,666,289	38,445,703	43,111,992
DEFERRED OUTFLOWS OF RESOURCES			
Pension Contributions Subsequent to Measurement Date	467,165	135,831	602,996
Difference in Projected and Actual Earnings on Pension Investments	504,296	146,628	650,924
Difference in Expected and Actual Pension Experience	195,412	56,817	252,229
Change in Assumptions for Pensions	239,867	69,744	309,611
Change in Assumptions for Other Postemployment Benefits	296,998	—	296,998
Difference in Expected and Actual Other Postemployment Benefits Experience	2,670	431	3,101
Total Deferred Outflows of Resources	1,706,408	409,451	2,115,859
Total Assets & Deferred Outflows of Resources	\$ 6,372,697	\$ 38,855,154	\$ 45,227,851
LIABILITIES:			
Accounts Payable	\$ 361,058	\$ 10,010	\$ 371,068
Compensated Absences	342,739	121,766	464,505
Other Postemployment Benefits	2,980,792	351,389	3,332,181
Net Pension Liability	4,301,222	1,250,611	5,551,833
Claims and Judgments	—	18,265,877	18,265,877
Total Liabilities	7,985,811	19,999,653	27,985,464
DEFERRED INFLOWS OF RESOURCES			
Difference in Actual and Expected Pension Experience	145,098	42,188	187,286
Difference in Actual and Expected for Other Postemployment Benefits Experience	521,344	19,858	541,202
Change in Assumptions for Other Postemployment Benefits	101,454	11,747	113,201
Total Deferred Inflows of Resources	767,896	73,793	841,689
NET POSITION:			
Net Investment in Capital Assets	175,363	—	175,363
Unrestricted (Deficit)	(2,556,373)	18,781,708	16,225,335
Total Net Position (Deficit)	(2,381,010)	18,781,708	16,400,698
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	\$ 6,372,697	\$ 38,855,154	\$ 45,227,851

CITY OF EL PASO, TEXAS
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Period Ending November 30, 2020

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	\$ 4,323,505	\$ —	\$ 4,323,505
Premium Contributions	—	16,929,106	16,929,106
General Revenues	—	192,948	192,948
Total Operating Revenues	4,323,505	17,122,054	21,445,559
OPERATING EXPENSES:			
Personnel Services	1,157,348	484,744	1,642,092
Outside Contracts	4,209	502,296	506,505
Professional Services	—	204,214	204,214
Fuel and Lubricants	844,536	—	844,536
Materials and Supplies	788,637	1,457	790,094
Communications	72	—	72
Utilities	4,621	—	4,621
Operating Leases	1,709	—	1,709
Benefits Provided	195	14,011,621	14,011,816
Maintenance and Repairs	449,714	—	449,714
Other Operating Expenses	552	—	552
Total Operating Expenses	3,251,593	15,204,332	18,455,925
Operating Income	1,071,912	1,917,722	2,989,634
NONOPERATING REVENUES (EXPENSES):			
Interest Revenue	1,454	18,886	20,340
Unrealized Loss on Investments	(4,120)	(42,628)	(46,748)
Total Nonoperating Revenues	(2,666)	(23,742)	(26,408)
Income Before Transfers	1,069,246	1,893,980	2,963,226
Transfers In	—	30,939	30,939
Change in Net Position	1,069,246	1,924,919	2,994,165
Net Position (Deficit) - Beginning of Year	(3,450,256)	16,856,789	13,406,533
Net Position (Deficit) - End of Year	\$ (2,381,010)	\$18,781,708	\$16,400,698

CITY OF EL PASO, TEXAS

Combining Statement of Cash Flows Internal Service Funds

For the Period Ending November 30, 2020

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	\$ 4,327,113	\$ 17,122,054	\$ 21,449,167
Payments to Suppliers	(3,004,447)	(14,828,316)	(17,832,763)
Payments to Employees	(1,233,508)	(528,540)	(1,762,048)
Net Cash Provided by Operating Activities	<u>89,158</u>	<u>1,765,198</u>	<u>1,854,356</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	30,939	30,939
Advances to Other Funds	—	2,998,616	2,998,616
Net Cash Provided by Noncapital Financing Activities	<u>—</u>	<u>3,029,555</u>	<u>3,029,555</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	3,007,863	31,118,664	34,126,527
Interest	(4,121)	(42,629)	(46,750)
Net Cash Provided by Investing Activities	<u>3,003,742</u>	<u>31,076,035</u>	<u>34,079,777</u>
Net Increase in Cash	3,092,900	35,870,788	38,963,688
Cash - Beginning of the Year	619,548	2,506,603	3,126,151
Cash - End of the Year	<u>\$ 3,712,448</u>	<u>\$ 38,377,391</u>	<u>\$ 42,089,839</u>
Reconciliation of operating income (loss) to net cash provided (used in) operating activities:			
Operating Income	\$ 1,071,912	\$ 1,917,722	\$ 2,989,634
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) Operating Activities:			
Change in Assets and Liabilities:			
Receivables, Net	3,608	—	3,608
Accounts and Other Payables	(910,202)	(108,728)	(1,018,930)
Accrued Expenses	(89,916)	(30,040)	(119,956)
Net Cash Provided by Operating Activities	<u>\$ 75,402</u>	<u>\$ 1,778,954</u>	<u>\$ 1,854,356</u>

CITY OF EL PASO, TEXAS
Combining Statement of Fiduciary Net Position
Pension Trust Funds
November 30, 2020

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2019)		Total
		Firemen Division	Policemen Division	
Assets				
Cash and Cash Equivalents	\$ 10,646,860	\$ 11,142,518	\$ 16,328,093	\$ 38,117,471
Investments:				
Commingled Funds	336,508,100	—	—	336,508,100
Corporate Stocks	93,199,769	—	—	93,199,769
Bank Collective Investment Funds	266,196,098	—	—	266,196,098
Private Equities	94,726,154	69,023,754	101,237,984	264,987,892
Real Estate Investment Funds	72,038,810	50,038,286	73,391,765	195,468,861
Fixed Income Securities	87,807	150,492,802	220,729,633	371,310,242
Domestic Equities	—	197,682,437	289,943,249	487,625,686
International Equities	—	177,799,521	260,780,733	438,580,254
Securities Lending Collateral	—	19,955,085	28,931,377	48,886,462
Receivables - Net of Allowances				
Commission Credits Receivable	6,109	—	—	6,109
Due from Brokers for Securities Sold	1,876,024	—	—	1,876,024
Employer Contributions	938,962	355,123	503,301	1,797,386
Employee Contributions	598,024	322,926	434,046	1,354,996
Accrued Interest and Dividends	170,007	—	—	170,007
Other Receivables	—	85	86	171
Prepaid Items	23,837	—	—	23,837
Capital Assets:				
Buildings, Improvements & Equipment, Net	2,678,419	1,029,609	1,029,610	4,737,638
TOTAL ASSETS	879,694,980	677,842,146	993,309,877	2,550,847,003
LIABILITIES				
Accounts Payable	1,164,852	32,088,017	57,079,419	90,332,288
Accrued Expenses	534,623	742,294	1,044,565	2,321,482
Unearned Revenue - Commission Credits	6,109	—	—	6,109
TOTAL LIABILITIES	1,705,584	32,830,311	58,123,984	92,659,879
NET POSITION:				
Restricted for Pensions	<u>\$ 877,989,396</u>	<u>\$ 645,011,835</u>	<u>\$ 935,185,893</u>	<u>\$ 2,458,187,124</u>

CITY OF EL PASO, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Pension Trust Funds
For the Period Ending November 30, 2020

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2019)		Total
		Firemen Division	Policemen Division	
ADDITIONS:				
Contributions:				
Employer	25,296,642	12,789,438	17,627,625	55,713,705
Employee	16,114,139	11,000,590	14,280,541	41,395,270
Total Contributions	41,410,781	23,790,028	31,908,166	97,108,975
Investment Income:				
Net Increase In Fair Value	99,563,115	103,042,369	151,024,716	353,630,200
Interest	4,109,088	4,401,436	6,455,186	14,965,710
Dividends	2,356,890	7,904,772	11,589,907	21,851,569
Securities Lending Loss	11,184	119,491	175,246	305,921
Investment Adviser Fees	(3,589,807)	(2,434,459)	(3,411,154)	(9,435,420)
Net Investment Income	102,450,470	113,033,609	165,833,901	381,317,980
Other Income	20,056	—	—	20,056
Total Additions	143,881,307	136,823,637	197,742,067	478,447,011
DEDUCTIONS				
Benefits Paid to Participants	66,555,726	39,860,013	58,014,545	164,430,284
Refunds of Contributions	3,737,266	1,839,610	2,290,098	7,866,974
Administrative Expenses	2,222,910	840,993	840,255	3,904,158
Depreciation and Amortization Expense	—	79,357	79,358	158,715
Total Deductions	72,515,902	42,619,973	61,224,256	176,360,131
Net Change in Fiduciary Net Position	71,365,405	94,203,664	136,517,811	302,086,880
Net Position - Beginning of the Year	806,623,991	550,808,171	798,668,082	2,156,100,244
Net Position - End of the Year	<u>\$877,989,396</u>	<u>\$ 645,011,835</u>	<u>\$935,185,893</u>	<u>\$2,458,187,124</u>

CITY OF EL PASO, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
November 30, 2020

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
ASSETS			
Cash and Cash Equivalents	\$ 41,804,179	\$ (339,179)	\$ 41,465,000
Receivables:			
Notes	3,803,184	—	3,803,184
Due from Other Government Agencies	12,283,485	21,055	12,304,540
Other	563,428	—	563,428
Capital Assets:			
Work in Progress	8,580,576	—	8,580,576
Equipment, Net	22,724	—	22,724
TOTAL ASSETS	67,057,576	(318,124)	66,739,452
LIABILITIES			
Accrued Expenses	12,183,915	—	12,183,915
Accrued Interest on Long-term Liabilities	1,327,849	—	1,327,849
Unearned Revenue	2,849,140	149,686	2,998,826
Bonds and Notes Payable	126,526,021	—	126,526,021
TOTAL LIABILITIES	142,886,925	149,686	143,036,611
NET DEFICIT	\$ (75,829,349)	\$ (467,810)	\$ (76,297,159)

CITY OF EL PASO, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Period Ending November 30, 2020

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
ADDITIONS:			
Program Income	\$ 1,519,487	\$ —	\$ 1,519,487
Federal Grant Proceeds	—	19,194	19,194
State Grant Proceeds	1,233,831	—	1,233,831
Bike Share Revenues	27,833	—	27,833
Local Governments	1,631,966	—	1,631,966
Investment Earnings	7,051	—	7,051
Total Additions	<u>4,420,168</u>	<u>19,194</u>	<u>4,439,362</u>
DEDUCTIONS:			
Salaries and Benefits	94,318	206,675	300,993
Professional Services	42,232	5,322	47,554
Contract Services	—	168,463	168,463
Supplies and Other	5,673	2,230	7,903
Administrative Cost	6,533	23,632	30,165
Interest on Long-term Debt	231,741	—	231,741
Intergovernmental Transfer of Capital Assets	3,218,648	—	3,218,648
Grants - Subrecipients	—	43,196	43,196
Total Deductions	<u>3,599,145</u>	<u>449,518</u>	<u>4,048,663</u>
Net Change in Fiduciary Net Position	821,023	(430,324)	390,699
Net Deficit - Beginning of the Year	<u>(76,650,372)</u>	<u>(37,486)</u>	<u>(76,687,858)</u>
Net Deficit - End of the Year	<u>\$ (75,829,349)</u>	<u>\$ (467,810)</u>	<u>\$ (76,297,159)</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 Period Ending November 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Rentals and Fees	\$ 31,383,820	\$ 31,383,820	\$ 6,659,395	\$ (24,724,425)	21.22 %
Charges of Fares and Fees	524,500	524,500	183,916	(340,584)	35.07 %
General Revenues	1,338,521	1,338,521	521,835	(816,686)	38.99 %
Total Revenues	33,246,841	33,246,841	7,365,146	(25,881,695)	22.15 %
EXPENSES:					
Personnel Services	18,748,153	18,748,153	3,946,809	14,801,344	21.05 %
Contractual Services	29,000	41,000	17,100	23,900	41.71 %
Professional Services	564,275	944,275	26,693	917,582	2.83 %
Outside Contracts	6,366,236	5,991,736	915,910	5,075,826	15.29 %
Fuel and Lubricants	262,195	262,195	20,796	241,399	7.93 %
Materials and Supplies	956,275	978,275	223,776	754,499	22.87 %
Communications	189,325	189,325	13,604	175,721	7.19 %
Utilities	2,197,000	2,172,000	314,192	1,857,808	14.47 %
Operating Leases	42,200	42,200	1,856	40,344	4.40 %
Travel and Entertainment	66,825	66,825	4,165	62,660	6.23 %
Benefits Provided	500	500	—	500	— %
Maintenance and Repairs	694,800	674,800	74,177	600,623	10.99 %
Other Operating Expenses	2,305,193	2,305,193	418,159	1,887,034	18.14 %
Total Expenses	32,421,977	32,416,477	5,977,237	26,439,240	18.44 %
 Operating Income	 824,865	 830,365	 1,387,909	 557,544	 167.14 %
NONOPERATING REVENUES (EXPENSES)					
Transfers In	1,175,685	1,175,685	826,484	(349,201)	70.30 %
Transfers Out	(2,200,550)	(2,206,050)	(2,150,100)	55,950	— %
Interest Revenue	200,000	200,000	20,039	(179,961)	10.02 %
Unrealized Loss on Investments	—	—	(43,007)	(43,007)	— %
Total Nonoperating Revenues (Expenses)	(824,865)	(830,365)	(1,346,584)	(516,219)	— %
 Change in Net Position	 —	 —	 41,325	 41,325	
 Net Position - Beginning	 —	 —	 241,296,783	 —	
Net Position - Ending	\$ —	\$ —	\$ 241,338,108	\$ 41,325	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Mass Transit
For the Period Ending November 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Rentals and Fees	\$ 130,000	\$ 130,000	\$ 28,868	\$ (101,132)	22.21 %
Charges of Fares and Fees	7,790,000	7,790,000	843,552	(6,946,448)	10.83 %
General Revenues	40,000	40,000	118,936	78,936	297.34 %
Total Revenues	7,960,000	7,960,000	991,356	(6,968,644)	12.45 %
EXPENSES:					
Personnel Services	22,247,192	22,247,192	3,621,668	18,625,524	16.28 %
Professional Services	312,000	312,000	5,618	306,382	1.80 %
Outside Contracts	12,803,442	12,803,442	374,303	12,429,139	2.92 %
Fuel and Lubricants	2,469,000	2,469,000	161,074	2,307,926	6.52 %
Materials and Supplies	495,800	495,800	39,380	456,420	7.94 %
Communications	224,290	224,290	24,149	200,141	10.77 %
Utilities	1,712,000	1,712,000	209,731	1,502,269	12.25 %
Operating Leases	363,900	363,900	146,526	217,374	40.27 %
Travel and Entertainment	81,000	81,000	—	81,000	— %
Benefits Provided	85,000	85,000	(458)	85,458	(0.54)%
Maintenance and Repairs	96,000	96,000	11,339	84,661	11.81 %
Other Operating Expenses	11,985,193	8,315,193	1,776,722	6,538,471	21.37 %
Total Expenses	52,874,818	49,204,818	6,370,052	42,834,765	12.95 %
Operating Income (Loss)	(44,914,818)	(41,244,818)	(5,378,696)	42,913,700	13.04 %
NONOPERATING REVENUES (EXPENSES)					
Sales Tax	40,588,397	32,595,105.69	12,262,223	(20,332,883)	37.62 %
Interest Revenue	—	—	822	822	— %
Interest Expense	(2,056,687.72)	(2,126,687.72)	(69,294)	2,057,394	— %
Capital Outlay	(125,000)	(3,725,000)	—	3,725,000	— %
Current Portion - Bonds, Notes and Capital	(1,485,183)	(1,485,183)	—	1,485,183	— %
Capital Contributions	7,993,291	15,986,582.62	—	(15,986,583)	— %
Total Nonoperating Revenues (Expenses)	44,914,818	41,244,818	12,193,751	(29,051,067)	29.56 %
Change in Net Position	—	—	6,815,055	13,862,633	
Net Position - Beginning	—	—	172,472,101	—	
Net Position - Ending	\$ —	\$ —	\$ 179,287,156	\$ 13,862,633	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Environmental Services
For the Period Ending November 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Rentals and Fees	\$ 63,901,000	\$ 63,901,000	\$ 11,366,252	\$ (52,534,748)	17.79 %
Sales to Departments	65,000	65,000	1,719	(63,281)	2.64 %
General Revenues	287,000	287,000	71,790	(215,210)	25.01 %
Total Revenues	64,253,000	64,253,000	11,439,761	(52,813,239)	17.80 %
EXPENSES:					
Personnel Services	17,077,027	17,077,027	4,001,059	13,075,968	23.43 %
Professional Services	275,725	275,725	2,120	273,605	0.77 %
Outside Contracts	2,603,500	2,890,100	259,624	2,630,476	8.98 %
Fuel and Lubricants	3,029,500	3,019,500	710,263	2,309,237	23.52 %
Benefits Provided	—	—	83	(83)	— %
Materials and Supplies	6,905,350	6,804,050	1,594,576	5,209,474	23.44 %
Communications	304,450	354,450	46,475	307,975	13.11 %
Utilities	100,000	100,000	16,496	83,504	16.50 %
Operating Leases	35,000	35,000	7,563	27,437	21.61 %
Travel and Entertainment	103,500	91,100	—	91,100	— %
Maintenance and Repairs	396,500	363,200	12,348	350,852	3.40 %
Other Operating Expenses	4,615,713	4,448,113	722,460	3,725,653	16.24 %
Landfill and Transfer Station	1,000,000	348,308	—	348,308	— %
Total Expenses	36,446,265	35,806,573	7,373,067	28,433,506	20.59 %
Operating Income (Loss)	27,806,735	28,446,427	4,066,694	(24,379,733)	14.30 %
NONOPERATING REVENUES (EXPENSES)					
Transfers In	3,167,696	3,167,696	791,925	(2,375,771)	25.00 %
Transfers Out	(29,010,772)	(29,650,464)	(4,467,195)	25,183,269	15.07 %
Interest Revenue	200,000	200,000	28,125	(171,875)	14.06 %
Interest Expense	(657,860)	(657,860)	—	657,860	— %
Current Portion - Bonds, Notes and Capital	(1,505,799)	(1,505,799)	—	1,505,799	— %
Unrealized Loss on Investments	—	—	(61,764)	(61,764)	— %
Capital Contributions	—	—	(638,812)	(638,812)	— %
Total Nonoperating Revenues (Expenses)	(27,806,735)	(28,446,427)	(4,347,721)	24,098,706	15.28 %
Change in Net Position	—	—	(281,027)	(281,027)	
Net Position - Beginning	—	—	53,925,718	—	
Net Position - Ending	\$ —	\$ —	\$ 53,644,691	\$ (281,027)	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
International Bridges
For the Period Ending November 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Tolls	\$ 14,442,584	\$ 14,442,584	\$ 4,115,210	\$ (10,327,374)	28.49 %
General Revenues	572,431	572,431	110,313	(462,118)	19.27 %
Total Revenues	<u>15,015,015</u>	<u>15,015,015</u>	<u>4,225,523</u>	<u>(10,789,492)</u>	<u>28.14 %</u>
EXPENSES:					
Personnel Services	3,371,026	3,371,026	742,349	2,628,677	22.02 %
Professional Services	151,725	141,725	747	140,978	0.53 %
Outside Contracts	1,336,630	1,327,080	214,766	1,112,314	16.18 %
Fuel and Lubricants	7,350	7,350	1,195	6,155	16.26 %
Materials and Supplies	153,483	147,033	11,799	135,234	8.02 %
Communications	20,600	20,600	—	20,600	— %
Utilities	109,500	109,500	17,061	92,439	15.58 %
Operating Leases	346,754	346,754	113,417	233,337	32.71 %
Travel and Entertainment	5,685	5,685	—	5,685	— %
Maintenance and Repairs	161,000	187,000	5,856	181,144	3.13 %
Other Operating Expenses	157,423	157,423	29,562	127,861	18.78 %
Total Expenses	<u>5,821,176</u>	<u>5,821,176</u>	<u>1,136,752</u>	<u>4,684,424</u>	<u>19.53 %</u>
Operating Income (Loss)	9,193,839	9,193,839	3,088,771	(6,105,068)	33.60 %
NONOPERATING REVENUES (EXPENSES)					
Transfers Out	(8,559,089)	(8,559,089)	(2,630,649)	(5,928,440)	30.74 %
Interest Expense	(73,250)	(73,250)	—	(73,250)	— %
Capital Outlay	(11,500)	(11,500)	—	(11,500)	— %
Current Portion - Bonds, Notes and Capital	(550,000)	(550,000)	—	(550,000)	— %
Total Nonoperating Revenues (Expenses)	<u>(9,193,839)</u>	<u>(9,193,839)</u>	<u>(2,630,649)</u>	<u>(6,563,190)</u>	<u>28.61 %</u>
Change in Net Position	—	—	458,122	458,122	
Net Position - Beginning	—	—	10,355,934	—	
Net Position - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 10,814,056</u>	<u>\$ 458,122</u>	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Tax Office
For the Period Ending November 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
General Revenues	\$ —	\$ —	\$ 49,646	\$ 49,646	— %
Intergovernmental Revenues	1,660,237	1,660,237	1,460,308	(199,929)	87.96 %
Penalties and Interest - Delinquent Taxes	516,000	516,000	126,962	(389,038)	24.61 %
Total Revenues	2,176,237	2,176,237	1,636,916	(539,321)	75.22 %
EXPENSES:					
Personnel Services	1,249,621	1,249,621	267,461	982,160	21.40 %
Professional Services	469	469	30	439	6.40 %
Outside Contracts	313,000	313,000	183,029	129,971	58.48 %
Fuel and Lubricants	100	100	12	88	12.00 %
Materials and Supplies	27,832	22,832	6,146	16,686	26.92 %
Communications	96,779	96,779	87,877	8,902	90.80 %
Operating Leases	144,300	149,300	46,458	102,842	31.12 %
Travel and Entertainment	14,000	14,000	—	14,000	— %
Other Operating Expenses	330,136	330,136	68,678	261,458	20.80 %
Total Expenses	2,176,237	2,176,237	659,691	1,516,546	30.31 %
Operating Income (Loss)	—	—	977,225	(2,055,867)	— %
NONOPERATING REVENUES (EXPENSES)					
Interest Revenue	—	—	914	914	— %
Unrealized Loss on Investments	—	—	(2,161)	(2,161)	— %
Total Nonoperating Revenues (Expenses)	—	—	(1,247)	(1,247)	— %
Change in Net Position	—	—	977,225	(977,225)	
Net Position - Beginning	—	—	1,795,141	—	
Net Position - Ending	\$ —	\$ —	\$ 2,772,366	\$ (977,225)	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Supply and Support
For the Period Ending November 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Sales to Departments	\$ 16,895,000	\$ 16,895,000	\$ 4,323,505	\$ (12,571,495)	25.59 %
General Revenues	7,000	7,000	—	(7,000)	— %
Total Revenues	16,902,000	16,902,000	4,323,505	(12,578,495)	25.58 %
EXPENSES:					
Personnel Services	4,650,395	4,650,395	1,157,348	3,493,047	24.89 %
Outside Contracts	205,000	318,500	4,209	314,291	1.32 %
Fuel and Lubricants	5,632,105	5,632,105	844,536	4,787,569	15.00 %
Materials and Supplies	4,443,000	4,443,000	788,637	3,654,363	17.75 %
Communications	3,000	3,000	72	2,928	2.40 %
Utilities	32,500	32,500	4,621	27,879	14.22 %
Operating Leases	10,000	10,000	1,709	8,291	17.09 %
Travel and Entertainment	6,500	6,500	—	6,500	— %
Benefits Provided	2,500	2,500	195	2,305	7.80 %
Maintenance and Repairs	1,700,000	1,700,000	449,714	1,250,286	26.45 %
Other Operating Expenses	41,000	41,000	552	40,448	1.35 %
Total Expenses	16,726,000	16,839,500	3,251,593	13,587,907	19.31 %
Operating Income	176,000	62,500	1,071,912	1,009,412	
NONOPERATING REVENUES (EXPENSES)					
Interest Revenue	—	—	1,454	1,454	— %
Unrealized Loss on Investments	—	—	(4,120)	(4,120)	— %
Capital Outlay	(176,000)	(62,500)	—	62,500	— %
Total Nonoperating Revenues (Expenses)	(176,000)	(62,500)	(2,666)	59,834	— %
Change in Net Position	—	—	1,069,246	1,069,246	
Net Deficit - Beginning	—	—	(3,450,256)	—	
Net Deficit - Ending	\$ —	\$ —	\$ (2,381,010)	\$ 1,069,246	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Operating Fund - Budget and Actual
Self Insurance
For the Period Ending November 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Premium Contributions	\$ 66,915,934	\$ 66,915,934	\$ 16,929,106	\$ (49,986,828)	25.30 %
General Revenues	—	—	192,948	192,948	— %
Total Revenues	66,915,934	66,915,934	17,122,054	(49,793,880)	25.59 %
EXPENSES:					
Personnel Services	2,915,451	2,915,451	484,744	2,430,707	16.63 %
Professional Services	1,248,950	1,248,950	204,214	1,044,736	16.35 %
Outside Contracts	1,820,910	1,820,910	502,296	1,318,614	27.58 %
Materials and Supplies	44,850	44,850	1,457	43,393	3.25 %
Communications	1,050	1,050	—	1,050	— %
Operating Leases	4,400	4,400	—	4,400	— %
Travel and Entertainment	7,000	7,000	—	7,000	— %
Benefits Provided	61,858,008	61,858,008	14,011,621	47,846,387	22.65 %
Other Operating Expenses	12,300	12,300	—	12,300	— %
Total Expenses	67,912,919	67,912,919	15,204,332	52,708,587	22.39 %
Operating Income (Loss)	(996,985)	(996,985)	1,917,722	2,914,707	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	996,985	996,985	30,939	(966,046)	3.10 %
Interest Revenue	—	—	18,886	18,886	— %
Unrealized Loss on Investments	—	—	(42,628)	(42,628)	— %
Total Nonoperating Revenues (Expenses)	996,985	996,985	7,197	(989,788)	0.72 %
Change in Net Position	—	—	1,924,919	1,924,919	
Net Position - Beginning	—	—	16,856,789	—	
Net Position - Ending	\$ —	\$ —	\$ 18,781,708	\$ 1,924,919	