

**INTERIM FINANCIAL STATEMENTS**  
**August 31, 2022**



# CITY OF EL PASO, TEXAS

## Balance Sheet Governmental Funds August 31, 2022

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	COVID-19 Relief Grants	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash	\$ 1,132,280	\$ —	\$ —	\$ 2,909,662	\$ —	\$ 4,620,422	\$ 8,662,364
Cash with Fiscal Agent	—	—	—	246,797	—	6,236,616	6,483,413
Investments	103,002,040	—	—	21,790,462	—	72,489,581	197,282,083
Receivables - Net of Allowances							
Taxes	32,473,457	—	5,198,615	773,235	—	2,010,354	40,455,661
Interest	322,819	224,519	161,994	893,955	178,682	327,755	2,109,724
Trade	2,777,560	3,345	1,309	2,135,515	12,922	585,029	5,515,680
Notes	1,900,000	35,978,496	—	—	—	2,624,435	40,502,931
Due from Other Government Agencies	836,093	3,016,630	—	1,314,443	5,149,468	5,905,338	16,221,972
Other	12,045,891	—	—	—	3,262,176	8,577,008	23,885,075
Prepaid Items	—	—	—	—	—	111,204	111,204
Due from Other Funds	3,952,660	—	199,020	3,000,000	—	—	7,151,680
Due from Component Unit	3,251,999	—	—	1,035,680	—	2,469,149	6,756,828
Inventory	5,296,137	—	—	—	—	138,455	5,434,592
Lease Receivable	8,718,133	—	—	—	—	8,525,037	17,243,170
Restricted Cash	—	—	353,197	—	920,652	869,350	2,143,199
Restricted Investments	21,520,843	10,440,507	10,985,895	398,208,304	108,443,776	44,882,641	594,481,966
<b>Total Assets</b>	<b>197,229,912</b>	<b>49,663,497</b>	<b>16,900,030</b>	<b>432,308,053</b>	<b>117,967,676</b>	<b>160,372,374</b>	<b>974,441,542</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred Outflows Other	2,379,234	—	—	—	—	25,019	2,404,253
<b>Total Deferred Outflows of Resources</b>	<b>2,379,234</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>25,019</b>	<b>2,404,253</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$199,609,146</b>	<b>\$ 49,663,497</b>	<b>\$ 16,900,030</b>	<b>\$432,308,053</b>	<b>\$117,967,676</b>	<b>\$ 160,397,393</b>	<b>\$ 976,845,795</b>
<b>LIABILITIES</b>							
Accounts Payable	\$ 17,877,898	\$ 1,826,322	\$ 1,013	\$ 11,056,526	\$ 828,699	\$ 11,070,785	\$ 42,661,243
Accrued Payroll	7,448,403	48,344	—	15,210	398,461	846,294	8,756,712
Due to Other Funds	—	—	—	1,284,467	—	6,977,679	8,262,146
Taxes Payable	1,749,599	15,203	—	5,141	95,012	236,405	2,101,360
Unearned Revenue	94,489	—	—	—	116,846,320	4,339,246	121,280,055
Construction Contracts and Retainage Payable	—	56,852	—	2,053,294	—	21,006	2,131,152
Due to Other Government Agencies	959,519	—	11,537	—	3,262,176	6,356	4,239,588
<b>Total Liabilities</b>	<b>28,129,908</b>	<b>1,946,721</b>	<b>12,550</b>	<b>14,414,638</b>	<b>121,430,668</b>	<b>23,497,771</b>	<b>189,432,256</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenues Low Income Housing	—	36,224,360	—	—	—	—	36,224,360
Unavailable Revenues Property Taxes	10,364,225	—	4,972,809	—	—	—	15,337,034
Unavailable Revenues 380 Agreement	1,900,000	—	—	—	—	—	1,900,000
Leases	8,662,072	—	—	—	—	8,353,500	17,015,572
Deferred Inflows Other	—	—	25,019	—	1,308,098	258,490	1,591,607
<b>Total Deferred Inflows of Resources</b>	<b>20,926,297</b>	<b>36,224,360</b>	<b>4,997,828</b>	<b>—</b>	<b>1,308,098</b>	<b>8,611,990</b>	<b>72,068,573</b>
<b>FUND BALANCES (DEFICITS)</b>							
Nonspendable	5,296,137	—	—	—	—	249,659	5,545,796
Restricted	21,520,843	11,492,416	11,889,652	398,208,304	—	50,202,661	493,313,876
Committed	70,481,074	—	—	—	—	69,861,840	140,342,914
Assigned	—	—	—	19,685,111	—	8,530,299	28,215,410
Unassigned (Deficits)	53,254,887	—	—	—	(4,771,090)	(556,827)	47,926,970
<b>Total Fund Balances (Deficits)</b>	<b>150,552,941</b>	<b>11,492,416</b>	<b>11,889,652</b>	<b>417,893,415</b>	<b>(4,771,090)</b>	<b>128,287,632</b>	<b>715,344,966</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>	<b>\$199,609,146</b>	<b>\$ 49,663,497</b>	<b>\$ 16,900,030</b>	<b>\$432,308,053</b>	<b>\$117,967,676</b>	<b>\$ 160,397,393</b>	<b>\$ 976,845,795</b>

# CITY OF EL PASO, TEXAS

## Statement of Revenues, Expenditures and Changes in Fund Balances

### Governmental Funds

#### For the Period Ending August 31, 2022

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	COVID-19 Relief Grants	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Property Taxes	\$236,394,480	\$ —	\$107,756,280	\$ —	\$ —	\$ 8,882,684	\$ 353,033,444
Penalties and Interest - Delinquent Taxes	1,460,492	—	690,153	—	—	1,242	2,151,887
Sales Taxes	130,484,429	—	—	—	—	31,454	130,515,883
Hotel Occupancy Tax	—	—	—	4,913,432	—	13,016,499	17,929,931
Rental Vehicle Tax	—	—	—	—	—	4,533,413	4,533,413
Franchise Fees	60,832,018	—	—	—	—	20,198,840	81,030,858
Charges for Services	30,467,689	2,824,757	828,899	—	—	29,580,129	63,701,474
Fines and Forfeitures	7,540,489	—	—	—	—	652,852	8,193,341
Licenses and Permits	13,753,054	—	—	—	—	1,268,140	15,021,194
Ticket Sales	—	—	—	—	—	284,439	284,439
Intergovernmental Revenues	1,357,980	9,367,752	—	7,885,186	52,568,777	28,521,191	99,700,886
Investment Earnings	(2,650,020)	(254,289)	97,417	(9,206,149)	(2,502,602)	(2,083,437)	(16,599,080)
Rents and Other	11,036,444	423,950	23,607	2,969,358	—	4,085,139	18,538,498
<b>Total Revenues</b>	<b>490,677,055</b>	<b>12,362,170</b>	<b>109,396,356</b>	<b>6,561,827</b>	<b>50,066,175</b>	<b>108,972,585</b>	<b>778,036,168</b>
<b>EXPENDITURES</b>							
<b>Current:</b>							
General Government	44,292,165	36,760	—	1,286,452	40,556	977,192	46,633,125
Public Safety	273,244,602	—	—	45,464	20,420,903	18,047,380	311,758,349
Public Works	41,640,969	—	—	5,254,569	578,541	14,442,280	61,916,359
Public Health	6,004,034	—	—	—	4,652,319	13,899,810	24,556,163
Parks Department	27,562,892	27,420	—	8,510	62,160	1,748,176	29,409,158
Library	7,489,244	—	—	301,049	—	319,393	8,109,686
Non Departmental	17,377,820	—	—	200	—	12,802,392	30,180,412
Culture and Recreation	7,245,265	—	—	2,908,347	7,000	17,140,420	27,301,032
Economic Development	8,888,461	—	—	—	—	11,537,885	20,426,346
Animal Services	—	—	—	35,492	—	8,343,914	8,379,406
Community and Human Development	682,597	6,279,055	—	130,610	27,613,220	622,586	35,328,068
<b>Debt Service:</b>							
Principal	—	—	54,588,755	—	—	670,000	55,258,755
Interest Expense	—	—	63,931,686	—	—	2,647,846	66,579,532
Fiscal Fees	—	—	26,773	1,417,071	—	26,400	1,470,244
Capital Outlay	5,745,252	2,007,410	—	107,692,040	179,393	8,890,230	124,514,325
<b>Total Expenditures</b>	<b>440,173,301</b>	<b>8,350,645</b>	<b>118,547,214</b>	<b>119,079,804</b>	<b>53,554,092</b>	<b>112,115,904</b>	<b>851,820,960</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>50,503,754</b>	<b>4,011,525</b>	<b>(9,150,858)</b>	<b>(112,517,977)</b>	<b>(3,487,917)</b>	<b>(3,143,319)</b>	<b>(73,784,792)</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers In	31,917,708	—	1,454,239	21,475,042	—	30,095,592	84,942,581
Transfers Out	(40,975,874)	—	—	(59,145)	—	(9,880,248)	(50,915,267)
Proceeds from Sale of Capital Assets	931	—	—	349,011	—	1,552,820	1,902,762
Face Amount of Bonds Issued	—	—	—	157,520,000	—	—	157,520,000
Leases (as Lessee)	5,004,376	—	—	—	—	6,377,927	11,382,303
Premium on Issuance of Bonds	—	—	—	23,907,482	—	—	23,907,482
<b>Total Other Financing Sources (Uses)</b>	<b>(4,052,859)</b>	<b>—</b>	<b>1,454,239</b>	<b>203,192,390</b>	<b>—</b>	<b>28,146,091</b>	<b>228,739,861</b>
<b>Net Change in Fund Balances</b>	<b>46,450,895</b>	<b>4,011,525</b>	<b>(7,696,619)</b>	<b>90,674,413</b>	<b>(3,487,917)</b>	<b>25,002,772</b>	<b>154,955,069</b>
Fund Balances (Deficits) - Beginning	104,102,046	7,480,891	19,586,271	327,219,002	(1,283,173)	103,284,860	560,389,897
<b>Fund Balances (Deficits) - Ending</b>	<b>\$150,552,941</b>	<b>\$ 11,492,416</b>	<b>\$ 11,889,652</b>	<b>\$417,893,415</b>	<b>\$ (4,771,090)</b>	<b>\$ 128,287,632</b>	<b>\$ 715,344,966</b>

# CITY OF EL PASO, TEXAS

## Statement of Net Position

### Proprietary Funds

August 31, 2022

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>ASSETS</b>							
Current Assets:							
Cash	\$ 5,091,218	\$ 488,985	\$ 148,184	\$ 88,009	\$ 7,954,357	\$ 13,770,753	\$ 413,127
Investments	47,919,077	50,811,230	59,881,372	18,422,719	1,747,914	178,782,312	42,773,130
Receivables - Net of Allowances:							
Taxes	—	—	10,316,971	—	—	10,316,971	—
Interest	153,524	138,917	117,986	37,492	4,141	452,060	84,155
Trade	3,950,326	1,282,220	103,176	14,721	207	5,350,650	19,782
Due from Other Government Agencies	4,715,693	240,696	16,536,981	—	790	21,494,160	—
Due from Component Unit	—	8,606,931	—	—	—	8,606,931	—
Prepaid Items	61,463	15,602	55,739	—	—	132,804	—
Due From Other Funds	—	—	1,284,467	—	—	1,284,467	—
Inventory	1,421,520	—	6,063,276	—	—	7,484,796	925,508
<b>Total Current Assets</b>	<b>63,312,821</b>	<b>61,584,581</b>	<b>94,508,152</b>	<b>18,562,941</b>	<b>9,707,409</b>	<b>247,675,904</b>	<b>44,215,702</b>
Noncurrent Assets:							
Restricted Cash and Investments	22,109,340	15,704,588	—	—	—	37,813,928	—
Uncollected Property Taxes Receivable - Other Taxing Entities	—	—	—	—	77,963,804	77,963,804	—
Leases Receivable	160,346,552	—	2,267,564	—	—	162,614,116	—
Lease Right of Use Asset, Net	—	—	2,609,832	—	1,397,716	4,007,548	—
Capital Assets:							
Land	1,377,611	6,887,813	11,753,641	2,469,531	—	22,488,596	—
Buildings, Improvements, Equipment, Net	255,096,544	41,370,129	211,821,039	11,551,972	19,518	519,859,202	51,355
Construction in Progress	12,032,531	7,660,815	17,075,185	1,319,904	—	38,088,435	—
<b>Total Noncurrent Assets</b>	<b>450,962,578</b>	<b>71,623,345</b>	<b>245,527,261</b>	<b>15,341,407</b>	<b>79,381,038</b>	<b>862,835,629</b>	<b>51,355</b>
<b>Total Assets</b>	<b>514,275,399</b>	<b>133,207,926</b>	<b>340,035,413</b>	<b>33,904,348</b>	<b>89,088,447</b>	<b>1,110,511,533</b>	<b>44,267,057</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred Outflow of Resources - Other	—	—	166,646	—	—	166,646	—
Deferred Charge on Refunding	220,433	335,905	761,602	—	—	1,317,940	—
Pension Contributions Subsequent to Measurement Date	1,346,831	2,019,774	3,647,405	250,243	—	7,264,253	584,207
Difference in Actual and Expected Pension Experience	371,827	557,608	1,006,957	69,085	—	2,005,477	161,285
Difference in Projected and Actual Earnings on Pension Investments	—	—	—	—	—	—	—
Change in Assumptions for Pensions	117,345	175,975	317,784	21,803	—	632,907	50,901
Change in Assumptions for Other Postemployment Benefits	390,566	309,970	373,125	121,051	51,682	1,246,394	141,753
Difference in Actual and Expected Other Postemployment Benefits Experience	624,412	819,867	1,260,545	149,469	2,271	2,856,564	253,641
<b>Total Deferred Outflows of Resources</b>	<b>3,071,414</b>	<b>4,219,099</b>	<b>7,534,064</b>	<b>611,651</b>	<b>53,953</b>	<b>15,490,181</b>	<b>1,191,787</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 517,346,813</b>	<b>\$ 137,427,025</b>	<b>\$ 347,569,477</b>	<b>\$ 34,515,999</b>	<b>\$ 89,142,400</b>	<b>\$1,126,001,714</b>	<b>\$45,458,844</b>

# CITY OF EL PASO, TEXAS

## Statement of Net Position Proprietary Funds August 31, 2022

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>LIABILITIES</b>							
Current Liabilities:							
Accounts Payable	\$ 6,377,463	\$ 993,834	\$ 5,339,670	\$ 325,115	\$ 25,947	\$ 13,062,029	\$ 1,507,088
Accrued Payroll	415,437	441,850	715,886	93,296	33,900	1,700,369	157,780
Bond Obligations - Due Within One Year	1,435,781	1,546,191	2,188,080	514,885	—	5,684,937	—
Revenue Bonds - Due Within One Year	5,555,289	—	—	—	—	5,555,289	—
Due to Other Funds	—	174,001	—	—	—	174,001	—
Taxes Payable	181,660	626,461	219,192	37,924	12,069	1,077,306	53,628
Interest Payable on Bonds and Notes	140,975	14,015	66,320	1,052	—	222,362	—
Due to Other Government Agencies	—	—	166,646	—	2,505,259	2,671,905	—
Unearned Revenue	4,666,485	—	—	7,500	—	4,673,985	—
Construction Contracts and Retainage Payable	337,029	—	—	—	—	337,029	—
Property Taxes Subject to Refund - Other Taxing Entities	—	—	—	—	1,676,802	1,676,802	—
Prepaid Property Taxes	—	—	—	—	3,748,875	3,748,875	—
Compensated Absences - Due Within One Year	845,297	387,134	473,318	74,946	35,996	1,816,691	202,955
Other Postemployment Benefits - Due Within One Year	185,137	243,215	373,540	373,540	571	1,176,003	51,173
<b>Total Current Liabilities</b>	<b>20,140,553</b>	<b>4,426,701</b>	<b>9,542,652</b>	<b>1,428,258</b>	<b>8,039,419</b>	<b>43,577,583</b>	<b>1,972,624</b>
Noncurrent Liabilities:							
Lease Liability	—	—	2,632,980	—	1,434,343	4,067,323	—
Bond Obligations	31,032,752	10,433,529	45,173,704	—	—	86,639,985	—
Revenue Bonds	35,304,465	—	—	—	—	35,304,465	—
Compensated Absences	1,972,361	903,313	1,104,409	174,873	83,990	4,238,946	473,561
Landfill Closure Costs	—	15,704,588	—	—	—	15,704,588	—
Claims and Judgments	50,000	438,463	581,392	450	—	1,070,305	20,513,687
Net Pension Liability	3,543,144	5,313,472	9,595,325	658,323	—	19,110,264	1,536,888
Other Postemployment Benefits	6,093,655	8,005,250	12,294,827	1,136,882	18,780	27,549,394	2,507,498
Uncollected Property Taxes - Other Taxing Entities	—	—	—	—	77,963,805	77,963,805	—
<b>Total Noncurrent Liabilities</b>	<b>77,996,377</b>	<b>40,798,615</b>	<b>71,382,637</b>	<b>1,970,528</b>	<b>79,500,918</b>	<b>271,649,075</b>	<b>25,031,633</b>
<b>Total Liabilities</b>	<b>98,136,930</b>	<b>45,225,316</b>	<b>80,925,289</b>	<b>3,398,786</b>	<b>87,540,337</b>	<b>315,226,658</b>	<b>27,004,257</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Change in Assumptions for Other Postemployment Benefits	3,073,796	4,033,622	6,200,590	736,063	11,777	14,055,848	1,248,363
Difference in Actual and Expected Other Postemployment Benefits Experience	478,416	462,837	627,299	136,981	42,706	1,748,239	180,562
Difference in Projected and Actual Earnings on Pension Investments	6,043,144	9,062,594	16,365,667	1,122,826	—	32,594,231	2,621,298
Difference in Actual and Expected Pension Experience	70,458	105,662	190,805	13,093	—	380,018	30,560
Lease Related	158,762,004	—	2,243,996	—	—	161,006,000	—
<b>Total Deferred Inflows of Resources</b>	<b>168,427,818</b>	<b>13,664,715</b>	<b>25,628,357</b>	<b>2,008,963</b>	<b>54,483</b>	<b>209,784,336</b>	<b>4,080,783</b>
<b>NET POSITION</b>							
Net Investment in Capital Assets	197,963,525	39,698,309	186,236,936	13,968,962	19,518	437,887,250	51,355
Restricted for:							
Debt Service	4,154,500	—	—	—	—	4,154,500	—
Cash Reserve	5,564,789	—	—	—	—	5,564,789	—
Passenger Facilities	12,390,051	—	—	—	—	12,390,051	—
Unrestricted	30,709,200	38,838,685	54,778,895	15,139,288	1,528,062	140,994,130	14,322,449
<b>Total Net Position</b>	<b>250,782,065</b>	<b>78,536,994</b>	<b>241,015,831</b>	<b>29,108,250</b>	<b>1,547,580</b>	<b>600,990,720</b>	<b>14,373,804</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$517,346,813</b>	<b>\$ 137,427,025</b>	<b>\$347,569,477</b>	<b>\$ 34,515,999</b>	<b>\$ 89,142,400</b>	<b>\$1,126,001,714</b>	<b>\$ 45,458,844</b>

**CITY OF EL PASO, TEXAS**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**For the Period Ending August 31, 2022**

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>OPERATING REVENUES:</b>							
Charges of Rentals and Fees	\$ 47,085,082	\$ 67,850,343	\$ 108,817	\$ 107	\$ —	\$ 115,044,349	\$ —
Charges of Tolls	—	—	—	27,245,983	—	27,245,983	—
Charges of Fares and Fees	442,799	—	5,027,044	—	—	5,469,843	—
Sales to Departments	—	64,791	—	—	—	64,791	18,122,152
Premium Contributions	—	—	—	—	—	—	69,950,010
Intergovernmental Revenues	—	—	—	—	1,731,435	1,731,435	—
Penalties and Interest - Delinquent taxes	—	—	—	—	527,829	527,829	—
General Revenues	1,792,309	1,147,903	1,582,741	590,785	112,894	5,226,632	1,020,657
<b>Total Operating Revenues</b>	<b>49,320,190</b>	<b>69,063,037</b>	<b>6,718,602</b>	<b>27,836,875</b>	<b>2,372,158</b>	<b>155,310,862</b>	<b>89,092,819</b>
<b>OPERATING EXPENSES:</b>							
Personnel Services	17,721,539	15,614,662	25,877,847	3,085,022	1,282,791	63,581,861	6,717,167
Contractual Services	84,484	—	24,750	1,416,976	—	1,526,210	—
Professional Services	620,305	197,683	396,844	20,834	346	1,236,012	1,001,893
Outside Contracts	8,300,417	1,925,219	13,197,749	1,342,101	339,447	25,104,933	2,294,815
Fuel and Lubricants	287,798	3,282,950	2,493,240	11,722	24	6,075,734	7,851,974
Materials and Supplies	1,032,692	6,312,163	4,863,150	174,169	20,502	12,402,676	3,094,007
Communications	293,782	288,899	124,491	4,217	111,055	822,444	457
Utilities	2,383,487	86,672	1,538,698	102,278	—	4,111,135	20,365
Travel and Training	135,506	39,822	32,877	6,208	10,156	224,569	4,913
Benefits Provided	856	—	42,045	—	—	42,901	67,712,359
Maintenance and Repairs	855,090	143,764	667,572	420,266	—	2,086,692	2,625,184
Other Operating Expenses	3,785,796	2,026,476	5,829,709	489,179	305,201	12,436,361	41,379
Depreciation and Amortization	19,624,096	7,375,022	16,786,882	536,464	159,067	44,481,531	40,342
<b>Total Operating Expenses</b>	<b>55,125,848</b>	<b>37,293,332</b>	<b>71,875,854</b>	<b>7,609,436</b>	<b>2,228,589</b>	<b>174,133,059</b>	<b>91,404,855</b>
Operating Income (Loss)	(5,805,658)	31,769,705	(65,157,252)	20,227,439	143,569	(18,822,197)	(2,312,036)
<b>NONOPERATING REVENUES (EXPENSES):</b>							
Investment Earnings	2,641,275	(1,464,915)	(1,644,886)	(408,176)	(37,273)	(913,975)	(956,531)
Interest Expense	(2,742,297)	(364,668)	(1,479,316)	(29,804)	(33,688)	(4,649,773)	—
Gain on Sale of Capital Assets	—	67,246	52,247	—	—	119,493	—
Customer Facility Charge	3,390,057	—	—	—	—	3,390,057	—
Sales Tax	—	—	62,500,961	—	—	62,500,961	—
FTA Subsidy	—	—	10,295,969	—	—	10,295,969	—
Other Revenues	6,133,574	—	7,165,692	—	—	13,299,266	—
<b>Total Nonoperating Revenues (Expenses)</b>	<b>9,422,609</b>	<b>(1,762,337)</b>	<b>76,890,667</b>	<b>(437,980)</b>	<b>(70,961)</b>	<b>84,041,998</b>	<b>(956,531)</b>
Income (Loss) Before Capital Contributions and Transfers	3,616,951	30,007,368	11,733,415	19,789,459	72,608	65,219,801	(3,268,567)
Capital Contributions	6,907,706	662,251	33,151,307	—	—	40,721,264	—
Transfers Out	—	(18,138,715)	(2,385,539)	(15,778,828)	—	(36,303,082)	—
Transfers In	—	2,142,409	—	—	—	2,142,409	133,359
Change in Net Position	10,524,657	14,673,313	42,499,183	4,010,631	72,608	71,780,392	(3,135,208)
Net Position - Beginning	240,257,408	63,863,681	198,516,648	25,097,619	1,474,972	529,210,328	17,509,012
<b>Net Position - Ending</b>	<b>\$ 250,782,065</b>	<b>\$ 78,536,994</b>	<b>\$ 241,015,831</b>	<b>\$ 29,108,250</b>	<b>\$ 1,547,580</b>	<b>\$ 600,990,720</b>	<b>\$ 14,373,804</b>

# CITY OF EL PASO, TEXAS

## Statement of Cash Flows Proprietary Funds For the Period Ending August 31, 2022

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from Customers	\$ 42,669,323	\$ 67,618,337	\$ 6,621,548	\$ 27,888,555	\$ 2,422,913	\$ 147,220,676	\$ 89,081,014
Payments to Suppliers	(18,209,011)	(16,368,330)	(27,487,425)	(3,910,324)	(783,147)	(66,758,237)	(82,010,122)
Payments to Employees	(18,747,287)	(17,551,904)	(29,323,280)	(3,327,388)	(1,236,208)	(70,186,067)	(7,246,050)
Property Taxes Collected for Other Governments	—	—	—	—	1,455,913,523	1,455,913,523	—
Property Taxes Distributed to Other Governments	—	—	—	—	(1,454,060,501)	(1,454,060,501)	—
Net Cash Provided by (Used in) Operating Activities	<u>5,713,025</u>	<u>33,698,103</u>	<u>(50,189,157)</u>	<u>20,650,843</u>	<u>2,256,580</u>	<u>12,129,394</u>	<u>(175,158)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Transfers to Other Funds	—	(18,138,715)	(2,385,539)	(15,778,828)	—	(36,303,082)	—
Transfers from Other Funds	—	2,142,869	—	—	—	2,142,869	133,359
Sales Tax	—	—	61,331,587	—	—	61,331,587	—
Receipts from Other Governments	9,003,346	—	15,977,629	—	—	24,980,975	—
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>9,003,346</u>	<u>(15,995,846)</u>	<u>74,923,677</u>	<u>(15,778,828)</u>	<u>—</u>	<u>52,152,349</u>	<u>133,359</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Leases (as lessee)	—	—	(129,300)	—	(140,416)	(269,716)	—
Leases (as lessor)	11,441,646	—	238,615	—	—	11,680,261	—
Customer Facility Charges	3,414,558	—	—	—	—	3,414,558	—
Capital Contributions from Other Governments and Agencies	5,226,659	539,208	26,699,634	—	—	32,465,501	—
Acquisition and Construction of Capital Assets	(10,897,119)	(12,086,582)	(15,006,177)	(110,094)	(15,230)	(38,115,202)	—
Principal Paid on Capital Debt	(5,890,000)	(1,569,664)	(1,556,581)	(520,000)	—	(9,536,245)	—
Interest Paid on Capital Debt	(3,654,927)	(412,113)	(1,651,106)	(51,250)	—	(5,769,396)	—
Proceeds from Sale of Capital Assets	—	261,699	—	—	—	261,699	—
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(359,183)</u>	<u>(13,267,452)</u>	<u>8,595,085</u>	<u>(681,344)</u>	<u>(155,646)</u>	<u>(5,868,540)</u>	<u>—</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of Investments	(95,920,660)	(66,130,592)	(225,596,239)	(34,855,061)	(2,454,350)	(424,956,902)	(32,309,049)
Sale of Investments	80,421,004	55,444,671	189,142,546	29,222,896	2,057,760	356,288,877	28,282,474
Interest	357,828	340,712	256,880	83,827	10,133	1,049,380	213,673
Net Cash Provided by (Used in) Investing Activities	<u>(15,141,828)</u>	<u>(10,345,209)</u>	<u>(36,196,813)</u>	<u>(5,548,338)</u>	<u>(386,457)</u>	<u>(67,618,645)</u>	<u>(3,812,902)</u>
Net Increase (Decrease) in Cash	(784,640)	(5,910,404)	(2,867,208)	(1,357,667)	1,714,477	(9,205,442)	(3,854,701)
Cash - Beginning of the Year	5,875,858	6,399,389	3,015,392	1,445,676	6,239,880	22,976,195	4,267,828
Cash - End of the Year	<u>\$ 5,091,218</u>	<u>\$ 488,985</u>	<u>\$ 148,184</u>	<u>\$ 88,009</u>	<u>\$ 7,954,357</u>	<u>\$ 13,770,753</u>	<u>\$ 413,127</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>							
Operating Income (Loss)	\$ (5,805,658)	\$ 31,769,705	\$ (65,157,252)	\$ 20,227,439	\$ 143,569	\$ (18,822,197)	\$ (2,312,036)
Adjustments to Reconcile Operating Income (Loss) to Net Cash							
Provided by (Used In) Operating Activities:							
Depreciation Expense	19,624,096	7,375,022	16,694,770	536,464	15,712	44,246,064	40,342
Compensated Absences	272,954	85,614	56,696	10,923	20,348	446,535	39,360
OPEB Liability and Related Outflows and Inflows	(302,935)	(397,531)	(611,094)	(72,542)	(1,161)	(1,385,263)	(123,031)
Net Pension Liability and Related Outflows and Inflows	(1,247,817)	(1,871,284)	(3,379,259)	(231,846)	—	(6,730,206)	(541,257)
Change in Assets and Liabilities:							
Receivables, Net	(6,195,060)	(1,183,940)	(92,067)	(108)	50,750	(7,420,425)	(9,372)
Inventories	(3,167)	—	(623,709)	—	—	(626,876)	(49,099)
Accounts and Other Payables	(629,388)	(2,079,483)	2,922,758	180,513	174,340	568,740	2,779,935
Due to Other Government Agencies	—	—	—	—	1,853,022	1,853,022	—
Net Cash Provided by (Used In) Operating Activities	<u>\$ 5,713,025</u>	<u>\$ 33,698,103</u>	<u>\$ (50,189,157)</u>	<u>\$ 20,650,843</u>	<u>\$ 2,256,580</u>	<u>\$ 12,129,394</u>	<u>\$ (175,158)</u>

# CITY OF EL PASO, TEXAS

## Statement of Fiduciary Net Position

August 31, 2022

ASSETS	Pension Trust Funds	Custodial Funds
Cash	\$ 40,260,334	\$ 54,864,849
Investments:		
Commingled Funds	379,855,843	—
Corporate Stocks	57,204,722	—
Bank Collective Investment Funds	386,639,407	—
Private Equities	348,766,603	—
Investment in Real Estate Funds	196,132,030	—
Fixed Income Securities	373,453,765	—
Domestic Equities	531,048,763	—
International Equities	493,731,056	—
Invested Securities Lending Collateral	49,311,785	—
Receivables - Net Of Allowances		
Commission Credits Receivable	7,883	—
Due from Brokers for Securities Sold	9,324	—
Employer Contributions	2,358,612	—
Employee Contributions	1,853,693	—
Interest	99,380	—
Due From Other Government Agencies	171	5,999,219
Lease Right of Use, Net	—	379,694
Prepaid Items	24,021	—
Capital Assets:		
Buildings, Improvements and Equipment, Net	4,474,637	—
<b>Total Assets</b>	<b>2,865,232,029</b>	<b>61,243,762</b>
LIABILITIES		
Accounts Payable	103,522,908	4,528
Accrued Expenses	3,587,225	2,529,341
Taxes Payable	—	12,819
Lease Liability	—	382,014
Accrued Interest on Long-term Liabilities	—	1,508,208
Unearned Revenue	7,883	13,239,096
Due to Other Government Agencies	—	571,626
Bonds and Notes Payable	—	147,480,935
<b>Total Liabilities</b>	<b>107,118,016</b>	<b>165,728,567</b>
Deferred Inflows - Other	—	3,606,122
NET POSITION (DEFICIT):		
Restricted For Pensions And Other Purposes	\$ 2,758,114,013	\$ (108,090,927)



**CITY OF EL PASO, TEXAS**  
**Statement of Changes in Fiduciary Net Position**  
**For the Period Ending August 31, 2022**

	<u>Pension Trust Funds</u>	<u>Custodial Funds</u>
ADDITIONS:		
Contributions:		
Employer	\$ 57,328,503	\$ —
Employee	42,818,350	—
Total Contributions	<u>100,146,853</u>	<u>—</u>
Program Income	—	6,714,017
Federal Grant Proceeds	—	1,736,529
State Grant Proceeds	—	3,440,948
Bike Share Revenues	—	60,450
Local Governments	—	10,901,228
Investment Income:		288,374
Net Appreciation in Fair Value Of Investments	374,411,363	—
Interest	9,281,701	—
Dividends	15,157,317	—
Securities Lending Income	146,789	—
Investment Advisory Fees	(7,826,665)	—
Net Investment Income	<u>391,170,505</u>	<u>23,141,546</u>
Other Income	—	—
Total Additions	<u>491,317,358</u>	<u>23,141,546</u>
DEDUCTIONS:		
Benefits Paid to Plan Members	177,471,733	—
Refunds	9,508,037	—
Salaries and Benefits	—	1,390,305
Professional Services	—	761,144
Contract Services	—	547,391
Supplies and Other	—	40,767
Administrative Expenses	4,244,024	67,897
Interest on Long-term Debt	—	4,974,130
Intergovernmental Transfers	—	11,852,497
Grants - Subrecipients	—	300,483
Depreciation and Amortization Expense	166,675	44,849
Total Deductions	<u>191,390,469</u>	<u>19,979,463</u>
Net Change in Fiduciary Net Position	299,926,889	3,162,083
Net Position (Deficit) - Beginning	<u>2,458,187,124</u>	<u>(111,253,010)</u>
Net Position (Deficit) - Ending	<u>\$ 2,758,114,013</u>	<u>\$ (108,090,927)</u>

**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND SCHEDULES**



**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance – Budget and Actual**  
**General Fund**  
**For the Period Ending August 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>Resources (Inflows):</b>					
Property Taxes	\$ 235,929,354	\$ 235,929,354	\$ 236,394,480	\$ 465,126	100.20 %
Penalties and Interest - Delinquent Taxes	—	—	1,460,492	1,460,492	— %
Sales Taxes	105,957,017	107,561,044	130,484,429	22,923,385	121.31 %
Franchise Fees	49,750,000	49,750,000	60,832,018	11,082,018	122.28 %
Licenses and Permits	12,743,122	12,743,122	13,753,054	1,009,932	107.93 %
Fines and Forfeitures	5,653,301	5,653,301	7,540,489	1,887,188	133.38 %
Charges for Services	25,595,317	25,595,317	30,467,689	4,872,372	119.04 %
Intergovernmental Revenues	1,168,809	1,168,809	1,357,980	189,171	116.18 %
Rents and Other	10,613,912	10,983,782	11,036,444	52,662	100.48 %
Proceeds from Sale of Capital Assets	—	—	931	931	— %
Investment Earnings	125,000	125,000	(2,650,020)	(2,775,020)	(2,120.02)%
Leases (as lessee)	—	—	5,004,376	5,004,376	— %
Intrafund Transfers	—	7,200,000	—	(7,200,000)	— %
Transfers In	28,695,033	32,195,033	31,917,708	(277,325)	99.14 %
Amounts Available for Appropriation from Current Year Resources	<u>476,230,863</u>	<u>488,904,761</u>	<u>527,600,070</u>	<u>38,695,309</u>	<u>107.91 %</u>
<b>Charges to Appropriations (Outflows):</b>					
<b>General Government:</b>					
Mayor and Council	1,669,697	1,669,697	1,629,607	40,090	97.60 %
City Manager	3,785,324	3,785,324	3,703,407	81,917	97.84 %
City Clerk	778,110	778,110	1,673,011	(894,901)	215.01 %
Office of the Comptroller	2,969,707	2,969,707	2,944,073	25,634	99.14 %
Purchasing and Strategic Sourcing	1,743,811	1,743,811	1,734,925	8,886	99.49 %
Information Technology	21,442,986	21,442,986	21,082,380	360,606	98.32 %
City Attorney	4,593,071	4,593,071	6,714,673	(2,121,602)	146.19 %
Human Resources	2,577,080	2,577,080	2,843,933	(266,853)	110.35 %
<b>Public Safety and Community Services:</b>					
Police Department	161,991,630	161,991,630	156,357,049	5,634,581	96.52 %
Fire Department	123,215,321	123,215,321	125,067,808	(1,852,487)	101.50 %
Municipal Court	5,346,895	5,346,895	5,105,620	241,275	95.49 %
Public Health	6,809,247	6,809,247	6,010,864	798,383	88.28 %
Library	9,021,338	9,021,338	7,978,567	1,042,771	88.44 %
Parks Department	35,558,487	35,558,487	30,641,912	4,916,575	86.17 %
<b>Transportation and Public Works:</b>					
Capital Improvement Department	6,915,552	6,915,552	6,949,683	(34,131)	100.49 %
Streets and Maintenance	45,652,341	46,022,212	45,495,107	527,105	98.85 %
<b>Development and Tourism:</b>					
<b>City Development:</b>					
Planning and Inspections	6,950,879	6,950,879	6,979,206	(28,327)	100.41 %
Economic Development	1,961,689	1,961,689	2,075,262	(113,573)	105.79 %
Community and Human Development	945,421	945,421	682,597	262,824	72.20 %
<b>Culture and Recreation:</b>					
Museums and Cultural Affairs	3,327,737	3,327,737	2,639,872	687,865	79.33 %
Zoo	5,521,712	5,521,712	5,149,643	372,069	93.26 %
<b>Non Departmental:</b>					
Non Departmental	23,452,826	35,756,854	37,689,976	(1,933,122)	105.41 %
<b>Total Charges to Appropriations</b>	<u>476,230,863</u>	<u>488,904,761</u>	<u>481,149,175</u>	<u>7,755,586</u>	<u>98.41 %</u>
<b>Net Change in Fund Balance</b>	—	—	46,450,895	46,450,895	
<b>Fund Balance - Beginning</b>	—	—	104,102,046	—	
<b>Fund Balance - Ending</b>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 150,552,941</u>	<u>\$ 46,450,895</u>	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Debt Service Funds**  
**For the Period Ending August 31, 2022**

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Adopted	Final			
<b>REVENUES</b>					
Property Taxes	\$107,532,192	\$107,532,192	\$107,756,280	\$ 224,088	100.21 %
Penalties and Interest - Delinquent Taxes	—	—	690,153	690,153	— %
Charges for Services	686,563	686,563	828,899	142,336	120.73 %
Interest	—	—	97,417	97,417	— %
Rents and Other	—	—	23,607	23,607	— %
Total Revenues	<u>108,218,755</u>	<u>108,218,755</u>	<u>109,396,356</u>	<u>1,177,601</u>	<u>101.09 %</u>
<b>EXPENDITURES</b>					
Current:					
Debt Service:					
Principal	49,303,755	49,303,755	54,588,755	(5,285,000)	110.72 %
Interest	62,953,531	62,953,531	63,931,686	(978,155)	101.55 %
Fiscal Fees	31,705	31,705	26,773	4,932	84.44 %
Total Expenditures	<u>112,288,991</u>	<u>112,288,991</u>	<u>118,547,214</u>	<u>(6,258,223)</u>	<u>105.57 %</u>
Excess (Deficiency) of Revenues Over Expenditures	(4,070,236)	(4,070,236)	(9,150,858)	(5,080,622)	
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	524,687	524,687	1,454,239	(929,552)	277.16 %
Intrafund Transfers	3,545,549	3,545,549	—	3,545,549	— %
Total Other Financing Sources (Uses)	<u>4,070,236</u>	<u>4,070,236</u>	<u>1,454,239</u>	<u>2,615,997</u>	<u>35.73 %</u>
Net Change in Fund Balance	—	—	(7,696,619)	(7,696,619)	
Fund Balance - Beginning	—	—	19,586,271	—	
Fund Balance - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 11,889,652</u>	<u>\$ (7,696,619)</u>	

# CITY OF EL PASO, TEXAS

## Combining Balance Sheet Non-major Governmental Funds August 31, 2022

	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	Total
<b>ASSETS</b>									
Cash	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 443,506	\$ 4,176,916	\$ 4,620,422
Cash with Fiscal Agent	—	—	—	—	—	6,236,616	—	—	6,236,616
Investments	—	—	—	—	—	—	38,272,103	34,217,478	72,489,581
Receivables - Net of Allowances									
Taxes	—	—	—	—	—	—	—	2,010,354	2,010,354
Interest	—	—	42	1,079	42,813	—	74,398	209,423	327,755
Trade	219,337	—	—	12,840	2,501	—	4,561	345,790	585,029
Notes	—	—	—	—	—	—	—	2,624,435	2,624,435
Due from Other Government Agencies	1,776,074	1,337,676	—	2,791,588	—	—	—	—	5,905,338
Other	—	—	—	—	—	4,606,137	2,995,449	975,422	8,577,008
Due from Component Unit	—	—	—	—	—	—	—	2,469,149	2,469,149
Prepaid Items	—	—	—	—	—	111,204	—	—	111,204
Inventory	—	—	—	—	—	138,455	—	—	138,455
Leases Receivable	—	—	—	—	—	—	—	8,525,037	8,525,037
Restricted Cash	59,665	187,952	96,614	39,576	203,743	281,800	—	—	869,350
Restricted Investments	—	—	20,756	—	20,986,698	—	—	23,875,187	44,882,641
<b>Total Assets</b>	<b>2,055,076</b>	<b>1,525,628</b>	<b>117,412</b>	<b>2,845,083</b>	<b>21,235,755</b>	<b>11,374,212</b>	<b>41,790,017</b>	<b>79,429,191</b>	<b>160,372,374</b>
Deferred Outflow of Resources - Other	—	—	—	—	—	—	—	25,019	25,019
<b>Total Assets and Deferred Outflow of Resources</b>	<b>\$ 2,055,076</b>	<b>\$ 1,525,628</b>	<b>\$ 117,412</b>	<b>\$ 2,845,083</b>	<b>\$ 21,235,755</b>	<b>\$ 11,374,212</b>	<b>\$ 41,790,017</b>	<b>\$ 79,454,210</b>	<b>\$ 160,397,393</b>
<b>LIABILITIES</b>									
Accounts Payable	\$ 318,711	\$ 771,100	\$ 24,679	\$ 529,490	\$ 91,477	\$ 2,246,873	\$ 19,046	\$ 7,069,409	\$ 11,070,785
Accrued Payroll	136,077	53,860	—	224,527	42,496	—	—	389,334	846,294
Due to Other Funds	1,355,471	931,682	—	1,665,507	—	—	3,000,000	25,019	6,977,679
Taxes Payable	31,751	12,464	—	66,402	12,249	—	685	112,854	236,405
Unearned Revenue	59,665	187,952	79,879	39,576	—	3,972,174	—	—	4,339,246
Construction Contracts and Retainage Payable	—	20,308	—	—	—	—	—	698	21,006
Due to Other Government Agencies	—	—	—	—	—	—	—	6,356	6,356
<b>Total Liabilities</b>	<b>1,901,675</b>	<b>1,977,366</b>	<b>104,558</b>	<b>2,525,502</b>	<b>146,222</b>	<b>6,219,047</b>	<b>3,019,731</b>	<b>7,603,670</b>	<b>23,497,771</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Lease Related	—	—	—	—	—	—	—	8,353,500	8,353,500
Other	258,490	—	—	—	—	—	—	—	258,490
<b>Total Deferred Inflows of Resources</b>	<b>258,490</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,353,500</b>	<b>8,611,990</b>
<b>FUND BALANCES (DEFICITS)</b>									
Nonspendable	—	—	—	—	—	249,659	—	—	249,659
Restricted	—	—	12,854	319,581	21,089,533	4,905,506	—	23,875,187	50,202,661
Committed	—	—	—	—	—	—	38,770,286	31,091,554	69,861,840
Assigned	—	—	—	—	—	—	—	8,530,299	8,530,299
Unassigned (Deficits)	(105,089)	(451,738)	—	—	—	—	—	—	(556,827)
<b>Total Fund Balances (Deficits)</b>	<b>(105,089)</b>	<b>(451,738)</b>	<b>12,854</b>	<b>319,581</b>	<b>21,089,533</b>	<b>5,155,165</b>	<b>38,770,286</b>	<b>63,497,040</b>	<b>128,287,632</b>
<b>Total Liabilities and Fund Balances (Deficits)</b>	<b>\$ 2,055,076</b>	<b>\$ 1,525,628</b>	<b>\$ 117,412</b>	<b>\$ 2,845,083</b>	<b>\$ 21,235,755</b>	<b>\$ 11,374,212</b>	<b>\$ 41,790,017</b>	<b>\$ 79,454,210</b>	<b>\$ 160,397,393</b>

# CITY OF EL PASO, TEXAS

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Non-major Governmental Funds

#### For the Period Ending August 31, 2022

	Special Revenue Funds								
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	Total
<b>REVENUES</b>									
Property Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 8,882,684	\$ 8,882,684
Penalties and Interest - Delinquent Taxes	—	—	—	—	—	—	—	1,242	1,242
Sales Taxes	—	—	—	—	—	—	31,454	—	31,454
Hotel Occupancy Tax	—	—	—	—	—	—	241,923	12,774,576	13,016,499
Rental Vehicle Tax	—	—	—	—	—	—	—	4,533,413	4,533,413
Franchise Fees	—	—	—	—	—	—	16,457,592	3,741,248	20,198,840
Charges for Services	—	—	261	104,487	—	6,630,475	82,229	22,762,677	29,580,129
Fines and Forfeitures	—	—	—	—	—	—	—	652,852	652,852
Licenses and Permits	—	—	—	—	—	—	—	1,268,140	1,268,140
Ticket Sales	—	—	—	—	—	—	—	284,439	284,439
Intergovernmental Revenues	5,664,100	7,610,012	340,206	11,491,890	3,045,294	—	—	369,689	28,521,191
Investment Earnings	—	—	(458)	—	(464,897)	—	(855,846)	(762,236)	(2,083,437)
Rents and Other	—	—	34,993	1,856	—	1,073,233	3,000	2,972,057	4,085,139
<b>Total Revenues</b>	<u>5,664,100</u>	<u>7,610,012</u>	<u>375,002</u>	<u>11,598,233</u>	<u>2,580,397</u>	<u>7,703,708</u>	<u>15,960,352</u>	<u>57,480,781</u>	<u>108,972,585</u>
<b>EXPENDITURES</b>									
Current:									
General Government	—	—	—	—	—	—	—	977,192	977,192
Public Safety	5,613,484	3,044,444	99,187	—	619,890	—	—	8,670,375	18,047,380
Public Works	—	—	—	—	—	—	—	14,442,280	14,442,280
Public Health	—	—	—	11,572,186	2,327,624	—	—	—	13,899,810
Parks Department	—	30,718	—	—	—	—	—	1,717,458	1,748,176
Library	101,551	—	—	—	—	—	—	217,842	319,393
Non Departmental	—	2,550,000	—	—	—	—	—	10,252,392	12,802,392
Culture and Recreation	—	74,650	—	—	—	14,511,001	—	2,554,769	17,140,420
Economic Development	—	—	—	—	—	—	10,147,090	1,390,795	11,537,885
Animal Services	—	—	287,352	—	—	—	—	8,056,562	8,343,914
Community and Human Development	—	436,542	—	—	—	—	—	186,044	622,586
Debt Service:									
Principal	—	—	—	—	—	—	—	670,000	670,000
Interest Expense	—	—	—	—	—	—	—	2,647,846	2,647,846
Fiscal Fees	—	—	—	—	—	—	—	26,400	26,400
Capital Outlay	323,157	4,104,082	—	3,226,189	—	—	(2,953)	1,239,755	8,890,230
<b>Total Expenditures</b>	<u>6,038,192</u>	<u>10,240,436</u>	<u>386,539</u>	<u>14,798,375</u>	<u>2,947,514</u>	<u>14,511,001</u>	<u>10,144,137</u>	<u>53,049,710</u>	<u>112,115,904</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(374,092)</u>	<u>(2,630,424)</u>	<u>(11,537)</u>	<u>(3,200,142)</u>	<u>(367,117)</u>	<u>(6,807,293)</u>	<u>5,816,215</u>	<u>4,431,071</u>	<u>(3,143,319)</u>
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfers In	—	—	—	—	—	7,471,565	5,136,481	17,487,546	30,095,592
Transfers Out	—	—	—	—	—	—	—	(9,880,248)	(9,880,248)
Leases (as lessee)	114,979	2,110,123	—	3,226,189	—	—	—	926,636	6,377,927
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	83,400	1,469,420	1,552,820
<b>Total Other Financing Sources (Uses)</b>	<u>114,979</u>	<u>2,110,123</u>	<u>—</u>	<u>3,226,189</u>	<u>—</u>	<u>7,471,565</u>	<u>5,219,881</u>	<u>10,003,354</u>	<u>28,146,091</u>
<b>Net Change in Fund Balances</b>	<u>(259,113)</u>	<u>(520,301)</u>	<u>(11,537)</u>	<u>26,047</u>	<u>(367,117)</u>	<u>664,272</u>	<u>11,036,096</u>	<u>14,434,425</u>	<u>25,002,772</u>
Fund Balances - Beginning	154,024	68,563	24,391	293,534	21,456,650	4,490,893	27,734,190	49,062,615	103,284,860
<b>Fund Balances (Deficits) - Ending</b>	<u>\$ (105,089)</u>	<u>\$ (451,738)</u>	<u>\$ 12,854</u>	<u>\$ 319,581</u>	<u>\$ 21,089,533</u>	<u>\$ 5,155,165</u>	<u>\$ 38,770,286</u>	<u>\$ 63,497,040</u>	<u>\$ 128,287,632</u>

# CITY OF EL PASO, TEXAS

## Combining Statement of Net Position Internal Service Funds

August 31, 2022

	Supply and Support	Self Insurance	Total
<b>ASSETS:</b>			
Current Assets:			
Cash	\$ 28,295	\$ 384,832	\$ 413,127
Investments	3,189,623	39,583,507	42,773,130
Receivables - Net of Allowances			
Interest	4,501	79,654	84,155
Trade	15,085	4,697	19,782
Inventory	925,508	—	925,508
Total Current Assets	4,163,012	40,052,690	44,215,702
Noncurrent Assets:			
Capital Assets:			
Buildings, Improvements & Equipment, Net	51,355	—	51,355
Total Noncurrent Assets	51,355	—	51,355
Total Assets	4,214,367	40,052,690	44,267,057
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Contributions Subsequent to Measurement Date	452,608	131,599	584,207
Difference in Expected and Actual Pension Experience	124,954	36,331	161,285
Change in Assumptions for Pensions	39,434	11,467	50,901
Change in Assumptions for Other Postemployment Benefits	157,863	(16,110)	141,753
Difference in Expected and Actual Other Postemployment Benefits Experience	227,211	26,430	253,641
Total Deferred Outflows of Resources	1,002,070	189,717	1,191,787
Total Assets & Deferred Outflows of Resources	\$ 5,216,437	\$ 40,242,407	\$ 45,458,844
<b>LIABILITIES:</b>			
Current Liabilities:			
Accounts Payable	\$ 1,394,963	\$ 112,125	\$ 1,507,088
Accrued Payroll	116,293	41,487	157,780
Taxes Payable	38,248	15,380	53,628
Compensated Absences - Due Within One year	156,121	46,834	202,955
Other Postemployment Benefits - Due Within One Year	45,751	5,422	51,173
Total Current Liabilities	1,751,376	221,248	1,972,624
Noncurrent Liabilities:			
Compensated Absences	364,282	109,278	473,561
Other Postemployment Benefits	2,241,801	265,697	2,507,498
Net Pension Liability	1,190,688	346,200	1,536,888
Claims and Judgments	—	20,513,687	20,513,687
Total Noncurrent Liabilities	3,796,771	21,234,862	25,031,633
Total Liabilities	5,548,147	21,456,110	27,004,257
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Difference in Projected and Actual Earnings on Pension Investments	2,030,822	590,476	2,621,298
Difference in Actual and Expected Pension Experience	23,676	6,884	30,560
Difference in Actual and Expected for Other Postemployment Benefits Experience	198,129	(17,567)	180,562
Change in Assumptions for Other Postemployment Benefits	1,118,816	129,547	1,248,363
Total Deferred Inflows of Resources	3,371,443	709,340	4,080,783
<b>NET POSITION:</b>			
Net Investment in Capital Assets	51,355	—	51,355
Unrestricted (Deficit)	(3,754,508)	18,076,957	14,322,449
Total Net Position (Deficit)	(3,703,153)	18,076,957	14,373,804
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	\$ 5,216,437	\$ 40,242,407	\$ 45,458,844

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Period Ending August 31, 2022**

	<u>Supply and Support</u>	<u>Self Insurance</u>	<u>Total</u>
<b>OPERATING REVENUES</b>			
Sales to Departments	\$18,122,152	\$ —	\$18,122,152
Premium Contributions	—	69,950,010	69,950,010
General Revenues	2,171	1,018,486	1,020,657
Total Operating Revenues	<u>18,124,323</u>	<u>70,968,496</u>	<u>89,092,819</u>
<b>OPERATING EXPENSES:</b>			
Personnel Services	4,481,276	2,235,891	6,717,167
Outside Contracts	164,632	2,130,183	2,294,815
Professional Services	—	1,001,893	1,001,893
Fuel and Lubricants	7,851,974	—	7,851,974
Materials and Supplies	3,085,208	8,799	3,094,007
Communications	457	—	457
Utilities	20,365	—	20,365
Travel	4,913	—	4,913
Benefits Provided	1,215	67,711,144	67,712,359
Maintenance and Repairs	2,625,184	—	2,625,184
Other Operating Expenses	29,702	11,677	41,379
Depreciation	40,342	—	40,342
Total Operating Expenses	<u>18,305,268</u>	<u>73,099,587</u>	<u>91,404,855</u>
Operating Loss	<u>(180,945)</u>	<u>(2,131,091)</u>	<u>(2,312,036)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Investment Earnings	<u>(75,717)</u>	<u>(880,814)</u>	<u>(956,531)</u>
Total Nonoperating Revenues (Expenses)	<u>(75,717)</u>	<u>(880,814)</u>	<u>(956,531)</u>
Income Before Transfers	<u>(256,662)</u>	<u>(3,011,905)</u>	<u>(3,268,567)</u>
Transfers In	<u>—</u>	<u>133,359</u>	<u>133,359</u>
Change in Net Position	<u>(256,662)</u>	<u>(2,878,546)</u>	<u>(3,135,208)</u>
Net Position (Deficit) - Beginning of Year	<u>(3,446,491)</u>	<u>20,955,503</u>	<u>17,509,012</u>
Net Position (Deficit) - End of Year	<u><u>\$ (3,703,153)</u></u>	<u><u>\$18,076,957</u></u>	<u><u>\$14,373,804</u></u>



# CITY OF EL PASO, TEXAS

## Combining Statement of Cash Flows Internal Service Funds

For the Period Ending August 31, 2022

	Supply and Support	Self Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers	\$ 18,112,529	\$ 70,968,485	\$ 89,081,014
Payments to Suppliers	(14,231,168)	(67,778,954)	(82,010,122)
Payments to Employees	(4,960,918)	(2,285,132)	(7,246,050)
Net Cash Provided by (Used in) Operating Activities	<u>(1,079,557)</u>	<u>904,399</u>	<u>(175,158)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers from Other Funds	—	133,359	133,359
Net Cash Provided by Noncapital Financing Activities	<u>—</u>	<u>133,359</u>	<u>133,359</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of Investments	(3,370,385)	(28,938,664)	(32,309,049)
Sale of Investments	4,019,964	24,262,510	28,282,474
Interest	13,879	199,794	213,673
Net Cash Provided by (Used in) Investing Activities	<u>663,458</u>	<u>(4,476,360)</u>	<u>(3,812,902)</u>
Net Decrease in Cash	(416,099)	(3,438,602)	(3,854,701)
Cash - Beginning of the Year	444,394	3,823,434	4,267,828
Cash - End of the Year	<u>\$ 28,295</u>	<u>\$ 384,832</u>	<u>\$ 413,127</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating Loss	\$ (180,945)	\$ (2,131,091)	\$ (2,312,036)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used in) Operating Activities:			
Depreciation Expense	40,342	—	40,342
Compensated Absences	(12,159)	51,519	39,360
OPEB Liability and Related Outflows and Inflows	(110,264)	(12,767)	(123,031)
Net Pension Liability and Related Outflows and Inflows	(419,333)	(121,924)	(541,257)
Change in Assets and Liabilities:			
Receivables, Net	(11,851)	2,479	(9,372)
Inventories	(49,099)	—	(49,099)
Accounts and Other Payables	(336,248)	3,116,183	2,779,935
Net Cash Provided by (Used in) Operating Activities	<u>\$ (1,079,557)</u>	<u>\$ 904,399</u>	<u>\$ (175,158)</u>

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Fiduciary Net Position**  
**Pension Trust Funds**  
**August 31, 2022**

	El Paso City Employees' Pension Fund (As of August 31, 2021)	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2020)		Total
		Firemen Division	Policemen Division	
<b>Assets</b>				
Cash and Cash Equivalents	\$ 5,237,145	\$ 14,211,311	\$ 20,811,878	\$ 40,260,334
Investments:				
Commingled Funds	379,855,843	—	—	379,855,843
Corporate Stocks	57,204,722	—	—	57,204,722
Bank Collective Investment Funds	386,639,407	—	—	386,639,407
Private Equities	120,711,148	92,533,870	135,521,585	348,766,603
Real Estate Investment Funds	86,581,226	44,450,417	65,100,387	196,132,030
Fixed Income Securities	—	151,529,470	221,924,295	373,453,765
Domestic Equities	—	215,473,896	315,574,867	531,048,763
International Equities	—	200,332,176	293,398,880	493,731,056
Securities Lending Collateral	—	20,008,336	29,303,449	49,311,785
Receivables - Net of Allowances				
Commission Credits Receivable	7,883	—	—	7,883
Due from Brokers for Securities Sold	9,324	—	—	9,324
Employer Contributions	1,125,176	551,738	681,698	2,358,612
Employee Contributions	716,349	518,370	618,974	1,853,693
Accrued Interest and Dividends	99,380	—	—	99,380
Other Receivables	—	85	86	171
Prepaid Items	24,021	—	—	24,021
Capital Assets:				
Buildings, Improvements & Equipment, Net	2,516,531	979,053	979,053	4,474,637
<b>TOTAL ASSETS</b>	<b>1,040,728,155</b>	<b>740,588,722</b>	<b>1,083,915,152</b>	<b>2,865,232,029</b>
<b>LIABILITIES</b>				
Accounts Payable	—	37,405,357	66,117,551	103,522,908
Accrued Expenses	2,036,126	652,099	899,000	3,587,225
Unearned Revenue - Commission Credits	7,883	—	—	7,883
<b>TOTAL LIABILITIES</b>	<b>2,044,009</b>	<b>38,057,456</b>	<b>67,016,551</b>	<b>107,118,016</b>
<b>NET POSITION:</b>				
Restricted for Pensions	<u>\$ 1,038,684,146</u>	<u>\$ 702,531,266</u>	<u>\$ 1,016,898,601</u>	<u>\$ 2,758,114,013</u>

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Pension Trust Funds**  
**For the Period Ending August 31, 2022**

	El Paso City Employees' Pension Fund (As of August 31, 2021)	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2020)		Total
		Firemen Division	Policemen Division	
<b>ADDITIONS:</b>				
Contributions:				
Employer	\$ 25,603,188	\$ 13,517,944	\$ 18,207,371	\$ 57,328,503
Employee	15,099,360	11,944,142	15,774,848	42,818,350
Total Contributions	<u>40,702,548</u>	<u>25,462,086</u>	<u>33,982,219</u>	<u>100,146,853</u>
Investment Income:				
Net Increase In Fair Value	201,182,318	70,260,127	102,968,918	374,411,363
Interest	1,049,280	3,338,855	4,893,566	9,281,701
Dividends	2,548,310	5,112,757	7,496,250	15,157,317
Securities Lending Loss	24,567	49,570	72,652	146,789
Investment Adviser Fees	(2,753,808)	(2,141,969)	(2,930,888)	(7,826,665)
Net Investment Income	<u>202,050,667</u>	<u>76,619,340</u>	<u>112,500,498</u>	<u>391,170,505</u>
Total Additions	<u>242,753,215</u>	<u>102,081,426</u>	<u>146,482,717</u>	<u>491,317,358</u>
<b>DEDUCTIONS</b>				
Benefits Paid to Participants	75,728,963	41,984,532	59,758,238	177,471,733
Refunds of Contributions	3,804,288	1,645,877	4,057,872	9,508,037
Administrative Expenses	2,525,214	848,248	870,562	4,244,024
Depreciation and Amortization Expense	—	83,338	83,337	166,675
Total Deductions	<u>82,058,465</u>	<u>44,561,995</u>	<u>64,770,009</u>	<u>191,390,469</u>
Net Change in Fiduciary Net Position	160,694,750	57,519,431	81,712,708	299,926,889
Net Position - Beginning of the Year	<u>877,989,396</u>	<u>645,011,835</u>	<u>935,185,893</u>	<u>2,458,187,124</u>
Net Position - End of the Year	<u>\$1,038,684,146</u>	<u>\$ 702,531,266</u>	<u>\$1,016,898,601</u>	<u>\$2,758,114,013</u>

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Fiduciary Net Position**  
**Custodial Funds**  
**August 31, 2022**

	Camino Real Regional Mobility Authority (CRRMA) (Unaudited)	El Paso Metropolitan Planning Organization (MPO)	Total
<b>ASSETS</b>			
Pooled Cash and Investments	\$ 54,864,849	\$ —	\$ 54,864,849
Receivables:			
Due from Other Government Agencies	5,294,390	704,829	5,999,219
Lease Right of Use, Net	—	379,694	379,694
<b>TOTAL ASSETS</b>	<b>60,159,239</b>	<b>1,084,523</b>	<b>61,243,762</b>
<b>LIABILITIES</b>			
Accounts Payable	2,376	2,152	4,528
Accrued Expenses	2,385,555	143,786	2,529,341
Taxes Payable	4,324	8,495	12,819
Lease Liability	—	382,014	382,014
Accrued Interest on Long-term Liabilities	1,508,208	—	1,508,208
Unearned Revenue	13,239,096	—	13,239,096
Due to Other Government Agencies	105,270	466,356	571,626
Bonds and Notes Payable	147,480,935	—	147,480,935
<b>TOTAL LIABILITIES</b>	<b>164,725,764</b>	<b>1,002,803</b>	<b>165,728,567</b>
<b>DEFERRED INFLOW OF RESOURCES - OTHER</b>	<b>3,606,122</b>	<b>—</b>	<b>3,606,122</b>
<b>NET POSITION (DEFICIT)</b>	<b>\$ (108,172,647)</b>	<b>\$ 81,720</b>	<b>\$ (108,090,927)</b>

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Period Ending August 31, 2022**

	Camino Real Regional Mobility Authority (CRRMA) (Unaudited)	El Paso Metropolitan Planning Organization (MPO)	Total
<b>ADDITIONS:</b>			
Program Income	\$ 6,714,017	\$ —	\$ 6,714,017
Federal Grant Proceeds	—	1,736,529	1,736,529
State Grant Proceeds	3,254,904	186,044	3,440,948
Bike Share Revenues	60,450	—	60,450
Local Governments	10,884,813	16,415	10,901,228
Investment Earnings	288,374	—	288,374
Total Additions	<u>21,202,558</u>	<u>1,938,988</u>	<u>23,141,546</u>
<b>DEDUCTIONS:</b>			
Salaries and Benefits	371,426	1,018,879	1,390,305
Professional Services	708,420	52,724	761,144
Contract Services	12,218	535,173	547,391
Supplies and Other	31,843	8,924	40,767
Administrative Cost	20,083	47,814	67,897
Interest on Long-term Debt	4,971,674	2,456	4,974,130
Intergovernmental Transfer of Capital Assets	11,852,497	—	11,852,497
Grants - Subrecipients	—	300,483	300,483
Depreciation	10,331	34,518	44,849
Total Deductions	<u>17,978,492</u>	<u>2,000,971</u>	<u>19,979,463</u>
Net Change in Fiduciary Net Position	3,224,066	(61,983)	3,162,083
Net Position (Deficit) - Beginning of the Year	<u>(111,396,713)</u>	<u>143,703</u>	<u>(111,253,010)</u>
Net Position (Deficit) - End of the Year	<u>\$ (108,172,647)</u>	<u>\$ 81,720</u>	<u>\$ (108,090,927)</u>

**BUDGETARY SCHEDULES  
ENTERPRISE FUNDS  
OPERATIONS**



**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**El Paso International Airport**  
**For the Period Ending August 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Charges of Rentals and Fees	\$ 34,016,674	\$ 34,016,674	\$ 39,427,931	\$ 5,411,257	115.91 %
Charges of Fares and Fees	524,500	524,500	442,799	(81,701)	84.42 %
General Revenues	1,338,521	1,338,521	1,792,285	453,764	133.90 %
<b>Total Revenues</b>	<b>35,879,695</b>	<b>35,879,695</b>	<b>41,663,015</b>	<b>5,783,320</b>	<b>116.12 %</b>
<b>EXPENSES:</b>					
Personnel Services	19,272,806	18,599,806	15,701,610	2,898,196	84.42 %
Contractual Services	29,000	52,000	84,484	(32,484)	162.47 %
Professional Services	569,275	853,275	584,631	268,644	68.52 %
Outside Contracts	6,651,736	5,580,636	5,474,957	105,679	98.11 %
Fuel and Lubricants	262,195	290,395	287,798	2,597	99.11 %
Materials and Supplies	1,049,775	1,158,875	975,767	183,108	84.20 %
Communications	189,850	339,850	293,782	46,068	86.44 %
Utilities	2,232,000	2,495,500	2,383,487	112,013	95.51 %
Travel	95,375	152,575	135,506	17,069	88.81 %
Benefits Provided	500	500	(14,144)	14,644	2,829 %
Maintenance and Repairs	704,800	905,700	841,508	64,192	92.91 %
Other Operating Expenses	2,808,060	3,436,260	3,785,566	(349,306)	110.17 %
Depreciation	—	—	19,624,096	(19,624,096)	— %
<b>Total Expenses</b>	<b>33,865,372</b>	<b>33,865,372</b>	<b>50,159,048</b>	<b>(16,293,676)</b>	<b>148.11 %</b>
<b>Operating Income (Loss)</b>	<b>2,014,323</b>	<b>2,014,323</b>	<b>(8,496,033)</b>	<b>(10,510,356)</b>	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	—	—	4,696,190	4,696,190	— %
Transfers Out	(2,756,200)	(2,756,200)	(6,666,308)	(3,910,108)	— %
Intrafund Transfers	696,877	696,877	—	(696,877)	— %
Interest Expense	—	—	276,942	276,942	— %
Investment Earnings	45,000	45,000	3,277,807	3,232,807	7,284.02 %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(2,014,323)</b>	<b>(2,014,323)</b>	<b>1,584,631</b>	<b>3,598,954</b>	<b>— %</b>
<b>Change in Net Position</b>	<b>—</b>	<b>—</b>	<b>(6,911,402)</b>	<b>(6,911,402)</b>	
<b>Net Position - Beginning</b>	<b>—</b>	<b>—</b>	<b>252,969,982</b>	<b>—</b>	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 246,058,580</b>	<b>\$ (6,911,402)</b>	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Mass Transit**  
**For the Period Ending August 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Charges of Rentals and Fees	\$ 160,000	\$ 160,000	\$ 108,817	\$ (51,183)	68.01 %
Charges of Fares and Fees	5,965,000	5,965,000	5,027,044	(937,956)	84.28 %
General Revenues	490,000	490,000	1,582,741	1,092,741	323.01 %
Total Revenues	6,615,000	6,615,000	6,718,602	103,602	101.57 %
<b>EXPENSES:</b>					
Personnel Services	20,369,968	20,519,968	2,150,772	18,369,196	10.48 %
Professional Services	267,000	1,265,600	336,372	929,228	26.58 %
Outside Contracts	13,312,376	13,378,276	5,851,773	7,526,503	43.74 %
Contractual Services	—	35,000	24,750	10,250	70.71 %
Fuel and Lubricants	1,635,000	1,635,000	2,493,155	(858,155)	152.49 %
Materials and Supplies	1,740,900	1,924,101	(83,221)	2,007,322	(4.33)%
Communications	315,000	315,000	124,491	190,509	39.52 %
Utilities	1,696,000	1,696,000	197,577	1,498,423	11.65 %
Travel	93,500	93,500	32,877	60,623	35.16 %
Benefits Provided	60,000	60,000	42,045	17,955	70.08 %
Maintenance and Repairs	872,000	565,299	17,727	547,572	3.14 %
Other Operating Expenses	13,345,569	13,123,665	9,869,325	3,254,340	75.20 %
Depreciation	—	—	16,786,882	(16,786,882)	— %
Total Expenses	53,707,313	54,611,409	37,844,525	16,766,884	69.30 %
Operating Income (Loss)	(47,092,313)	(47,996,409)	(31,125,923)	16,870,487	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Sales Tax	50,600,000	50,600,000	62,500,961	11,900,961	123.52 %
Investment Earnings	—	—	(1,643,339)	(1,643,339)	— %
Interest Expense	(1,651,106)	(1,651,106)	(1,479,316)	171,790	89.60 %
Gain on Sale of Capital Assets	—	—	52,247	52,247	— %
Capital Outlay	(300,000)	(305,904)	2,385,540	2,691,444	(779.83)%
Capital Contributions Received	—	—	352,341	352,341	— %
Current Portion - Bonds, Notes and Capital	(1,556,581)	(1,556,581)	—	1,556,581	— %
Intrafund Transfers	—	3,200,000	—	(3,200,000)	— %
Transfers Out	—	(2,290,000)	—	2,290,000	— %
Total Nonoperating Revenues (Expenses)	47,092,313	47,996,409	62,168,434	14,172,025	129.53 %
Change in Net Position	—	—	31,042,511	31,042,512	
Net Position - Beginning	—	—	212,958,802	—	
Net Position - Ending	\$ —	\$ —	\$ 244,001,313	\$ 31,042,512	



**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Environmental Services**  
**For the Period Ending August 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Charges of Rentals and Fees	\$ 67,475,585	\$ 67,475,585	\$ 67,850,343	\$ 374,758	100.56 %
Sales to Departments	63,000	63,000	64,791	1,791	102.84 %
General Revenues	190,000	190,000	1,147,903	957,903	604.16 %
<b>Total Revenues</b>	<b>67,728,585</b>	<b>67,728,585</b>	<b>69,063,037</b>	<b>1,334,452</b>	<b>101.97 %</b>
<b>EXPENSES:</b>					
Personnel Services	18,820,925	18,820,925	14,951,686	3,869,239	79.44 %
Professional Services	280,725	316,725	197,683	119,042	62.41 %
Outside Contracts	2,391,500	2,511,916	1,892,805	619,111	75.35 %
Fuel and Lubricants	3,166,000	3,177,000	3,269,285	(92,285)	102.90 %
Materials and Supplies	6,850,950	6,616,233	6,286,761	329,472	95.02 %
Communications	386,900	323,900	282,776	41,124	87.30 %
Utilities	105,200	105,200	84,118	21,082	79.96 %
Travel	91,500	89,246	37,480	51,766	42.00 %
Maintenance and Repairs	385,000	400,355	143,764	256,591	35.91 %
Other Operating Expenses	4,662,358	4,310,005	2,146,405	2,163,600	49.80 %
Landfill and Transfer Station	1,000,000	1,000,000	—	1,000,000	— %
Depreciation	—	—	7,375,022	(7,375,022)	— %
<b>Total Expenses</b>	<b>38,141,058</b>	<b>37,671,505</b>	<b>36,667,785</b>	<b>1,003,720</b>	<b>97.34 %</b>
<b>Operating Income</b>	<b>29,587,527</b>	<b>30,057,080</b>	<b>32,395,252</b>	<b>2,338,172</b>	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	2,132,409	2,132,409	2,132,409	—	100.00 %
Transfers Out	(33,074,350)	(33,543,903)	(18,138,715)	15,405,188	54.07 %
Investment Earnings	200,000	200,000	(1,200,918)	(1,400,918)	(600.46)%
Interest Expense	(412,114)	(412,114)	(364,668)	47,446	88.49 %
Gain (Loss) on Sale of Capital Assets	—	—	67,246	67,246	— %
Current Portion - Bonds, Notes and Capital	(1,569,664)	(1,569,664)	—	1,569,664	— %
Intrafund Transfers	3,136,192	3,136,192	—	(3,136,192)	— %
Capital Contributions	—	—	47,342	47,342	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(29,587,527)</b>	<b>(30,057,080)</b>	<b>(17,457,304)</b>	<b>12,599,776</b>	<b>58.08 %</b>
<b>Change in Net Position</b>	<b>—</b>	<b>—</b>	<b>14,937,948</b>	<b>14,937,948</b>	
<b>Net Position - Beginning</b>	<b>—</b>	<b>—</b>	<b>69,784,647</b>	<b>—</b>	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 84,722,595</b>	<b>\$ 14,937,948</b>	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**International Bridges**  
**For the Period Ending August 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Charges of Tolls	\$ 16,868,259	\$ 16,868,259	\$ 21,559,007	\$ 4,690,748	127.81 %
General Revenues	586,096	586,096	590,785	4,689	100.80 %
Charges of Rentals and Fees	—	—	107	107	— %
<b>Total Revenues</b>	<b>17,454,355</b>	<b>17,454,355</b>	<b>22,149,899</b>	<b>4,695,544</b>	<b>126.90 %</b>
<b>EXPENSES:</b>					
Personnel Services	3,392,022	3,409,641	3,084,100	325,541	90.45 %
Professional Services	142,725	13,049	13,049	—	100.00 %
Outside Contracts	1,377,740	1,316,549	1,313,005	3,544	99.73 %
Fuel and Lubricants	10,850	11,168	11,722	(554)	104.96 %
Materials and Supplies	165,483	203,268	174,169	29,099	85.68 %
Communications	20,600	10,906	4,217	6,689	38.67 %
Utilities	106,000	104,000	102,278	1,722	98.34 %
Travel	5,685	7,299	6,208	1,091	85.05 %
Maintenance and Repairs	167,990	185,230	181,325	3,905	97.89 %
Other Operating Expenses	507,128	548,081	489,179	58,902	89.25 %
Depreciation	—	—	536,464	(536,464)	— %
<b>Total Expenses</b>	<b>5,896,223</b>	<b>5,809,192</b>	<b>5,915,716</b>	<b>(106,525)</b>	<b>101.83 %</b>
Operating Income	11,558,132	11,645,163	16,234,183	4,589,019	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers Out	(10,974,482)	(10,990,682)	(15,778,828)	4,788,146	143.57 %
Investment Earnings	—	—	(655)	655	— %
Interest Expense	(52,150)	(52,150)	(29,804)	(22,346)	57.15 %
Capital Outlay	(11,500)	(82,331)	—	(82,331)	— %
Current Portion - Bonds, Notes and Capital	(520,000)	(520,000)	—	(520,000)	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(11,558,132)</b>	<b>(11,645,163)</b>	<b>(15,809,287)</b>	<b>4,164,124</b>	<b>135.76 %</b>
Change in Net Position	—	—	424,896	424,895	
Net Position - Beginning	—	—	10,220,922	—	
Net Position - Ending	\$ —	\$ —	\$ 10,645,818	\$ 424,895	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Tax Office**  
**For the Period Ending August 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
General Revenues	\$ —	\$ —	\$ 112,894	\$ 112,894	— %
Intergovernmental Revenues	1,814,540	1,814,540	1,731,435	(83,105)	95.42 %
Penalties and Interest - Delinquent Taxes	516,000	516,000	527,829	11,829	102.29 %
<b>Total Revenues</b>	<b>2,330,540</b>	<b>2,330,540</b>	<b>2,372,158</b>	<b>41,618</b>	<b>101.79 %</b>
<b>EXPENSES:</b>					
Personnel Services	1,388,047	1,372,817	1,282,791	90,026	93.44 %
Professional Services	469	469	346	123	73.77 %
Outside Contracts	325,560	350,320	339,447	10,873	96.90 %
Fuel and Lubricants	100	100	24	76	24.00 %
Materials and Supplies	22,832	22,832	20,502	2,330	89.80 %
Communications	111,779	111,779	111,055	724	99.35 %
Travel	14,000	12,714	10,156	2,558	79.88 %
Other Operating Expenses	467,753	444,279	305,201	139,078	68.70 %
Depreciation	—	—	159,067	(159,067)	— %
<b>Total Expenses</b>	<b>2,330,540</b>	<b>2,315,310</b>	<b>2,228,589</b>	<b>86,721</b>	<b>96.25 %</b>
Operating Income	—	15,230	143,569	128,339	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Investment Earnings	—	—	(37,273)	(37,273)	— %
Interest Expense	—	—	(33,688)	(33,688)	— %
Capital Outlay	—	(15,230)	—	15,230	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>—</b>	<b>(15,230)</b>	<b>(70,961)</b>	<b>(55,731)</b>	<b>100.00 %</b>
Change in Net Position	—	—	72,608	72,608	
Net Position - Beginning	—	—	1,474,950	—	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,547,558</b>	<b>\$ 72,608</b>	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Supply and Support**  
**For the Period Ending August 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Sales to Departments	\$ 17,506,610	\$ 17,506,610	\$ 18,122,152	\$ 615,542	103.52 %
General Revenues	7,000	7,000	2,171	(4,829)	31.01 %
<b>Total Revenues</b>	<b>17,513,610</b>	<b>17,513,610</b>	<b>18,124,323</b>	<b>610,713</b>	<b>103.49 %</b>
<b>EXPENSES:</b>					
Personnel Services	5,354,690	5,354,690	4,481,276	873,414	83.69 %
Outside Contracts	227,873	227,873	164,632	63,241	72.25 %
Fuel and Lubricants	5,432,106	5,432,106	7,851,974	(2,419,868)	144.55 %
Materials and Supplies	4,377,720	4,377,720	3,085,208	1,292,512	70.48 %
Communications	3,000	3,000	457	2,543	15.23 %
Utilities	32,500	32,500	20,365	12,135	62.66 %
Travel	6,500	6,500	4,913	1,587	75.58 %
Benefits Provided	2,500	2,500	1,215	1,285	48.60 %
Maintenance and Repairs	1,825,720	1,825,720	2,625,184	(799,464)	143.79 %
Other Operating Expenses	51,000	51,000	29,702	21,298	58.24 %
Depreciation	—	—	40,342	(40,342)	— %
<b>Total Expenses</b>	<b>17,313,610</b>	<b>17,313,610</b>	<b>18,305,268</b>	<b>(991,659)</b>	<b>105.73 %</b>
Operating Income (Loss)	200,000	200,000	(180,945)	(380,945)	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Investment Earnings	—	—	(75,717)	(75,717)	— %
Capital Outlay	(200,000)	(200,000)	—	200,000	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>(75,717)</b>	<b>124,283</b>	<b>100.00 %</b>
Change in Net Position	—	—	(256,662)	(256,662)	
Net (Deficit) - Beginning	—	—	(3,446,491)	—	
<b>Net (Deficit) - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ (3,703,153)</b>	<b>\$ (256,662)</b>	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Self Insurance**  
**For the Period Ending August 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Premium Contributions	\$ 66,942,148	\$ 66,942,148	\$ 69,950,010	\$ 3,007,862	104.49 %
General Revenues	—	—	1,018,486	1,018,486	— %
<b>Total Revenues</b>	<b>66,942,148</b>	<b>66,942,148</b>	<b>70,968,496</b>	<b>4,026,348</b>	<b>106.01 %</b>
<b>EXPENSES:</b>					
Personnel Services	2,890,775	2,890,775	2,235,891	654,884	77.35 %
Professional Services	984,209	984,209	1,001,893	(17,684)	101.80 %
Outside Contracts	1,811,910	1,811,910	2,130,183	(318,273)	117.57 %
Materials and Supplies	32,950	32,950	8,799	24,151	26.70 %
Communications	25	25	—	25	— %
Benefits Provided	60,496,867	60,496,867	67,711,144	(7,214,277)	111.93 %
Other Operating Expenses	17,050	17,050	11,677	5,373	68.49 %
<b>Total Expenses</b>	<b>66,233,786</b>	<b>66,233,786</b>	<b>73,099,587</b>	<b>(6,865,801)</b>	<b>110.37 %</b>
Operating Income (Loss)	708,362	708,362	(2,131,091)	(2,839,453)	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	996,985	996,985	133,359	(863,626)	13.38 %
Investment Earnings	—	—	(880,814)	(880,814)	— %
Intrafund Transfers	(1,705,347)	(1,705,347)	—	1,705,347	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(708,362)</b>	<b>(708,362)</b>	<b>(747,455)</b>	<b>(39,093)</b>	<b>— %</b>
Change in Net Position	—	—	(2,878,546)	(2,878,546)	
Net Position - Beginning	—	—	20,955,503	—	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 18,076,957</b>	<b>\$ (2,878,546)</b>	