

**INTERIM FINANCIAL STATEMENTS**  
**May 31, 2021**



# CITY OF EL PASO, TEXAS

## Balance Sheet Governmental Funds May 31, 2021

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	CARES Act	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Pooled Cash and Investments	\$150,051,577	\$ 4,325,332	\$ 92,077,336	\$208,730,053	\$95,539,419	\$ 79,446,552	\$ 630,170,269
Restricted Cash	—	—	—	—	—	2,302,856	2,302,856
Cash with Fiscal Agent	—	—	—	246,797	—	4,603,458	4,850,255
Receivables - Net of Allowances							
Taxes	26,601,582	—	5,172,458	—	—	—	31,774,040
Interest	64,537	193,945	13,607	330,652	133,831	210,744	947,316
Trade	1,746,027	2,000	—	2,923,904	—	810,492	5,482,423
Notes	1,900,000	66,251,291	—	—	—	3,072,434	71,223,725
Due from Other Government Agencies	507,895	918,314	—	—	3,424,018	2,196,927	7,047,154
Other	8,368,172	—	—	—	—	4,859,891	13,228,063
Prepaid Items	—	—	—	—	—	82,793	82,793
Due from Other Funds	—	—	456,986	5,000,000	—	107,710	5,564,696
Due from Component Unit	—	—	—	—	—	475,623	475,623
Inventory	4,403,372	—	—	—	—	54,085	4,457,457
<b>Total Assets</b>	<b>193,643,162</b>	<b>71,690,882</b>	<b>97,720,387</b>	<b>217,231,406</b>	<b>99,097,268</b>	<b>98,223,565</b>	<b>777,606,670</b>
Deferred Outflow of Resources - Other	—	—	—	—	—	456,986	456,986
<b>Total Assets and Deferred Outflow of Resources</b>	<b>\$193,643,162</b>	<b>\$ 71,690,882</b>	<b>\$ 97,720,387</b>	<b>\$217,231,406</b>	<b>\$99,097,268</b>	<b>\$ 98,680,551</b>	<b>\$ 778,063,656</b>
<b>LIABILITIES</b>							
Accounts Payable	\$ 2,250,753	\$ 53,880	\$ 9	\$ 548,258	\$ 19,746	\$ 1,809,960	\$ 4,682,606
Due to Other Funds	—	—	—	1,466,592	—	5,456,986	6,923,578
Taxes Payable	3,297,891	—	—	—	—	525	3,298,416
Unearned Revenue	104,083	—	—	—	100,541,396	2,117,428	102,762,907
Due to Other Government Agencies	1,024,292	—	—	—	—	5,265	1,029,557
<b>Total Liabilities</b>	<b>6,677,019</b>	<b>53,880</b>	<b>9</b>	<b>2,014,850</b>	<b>100,561,142</b>	<b>9,390,164</b>	<b>118,697,064</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenues Low Income Housing	—	66,440,660	—	—	—	—	66,440,660
Unavailable Revenues Property Taxes	9,816,483	—	4,859,926	—	—	—	14,676,409
Deferred Inflows Other	1,900,000	—	456,986	—	—	—	2,356,986
<b>Total Deferred Inflows of Resources</b>	<b>11,716,483</b>	<b>66,440,660</b>	<b>5,316,912</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>83,474,055</b>
<b>FUND BALANCES (DEFICITS)</b>							
Nonspendable	4,403,372	—	—	—	—	136,878	4,540,250
Restricted	21,429,890	5,196,342	92,403,466	215,216,556	—	45,042,486	379,288,740
Committed	16,816,869	—	—	—	—	43,724,920	60,541,789
Assigned	—	—	—	—	—	1,813,602	1,813,602
Unassigned (Deficits)	132,599,529	—	—	—	(1,463,874)	(1,427,499)	129,708,156
<b>Total Fund Balances (Deficits)</b>	<b>175,249,660</b>	<b>5,196,342</b>	<b>92,403,466</b>	<b>215,216,556</b>	<b>(1,463,874)</b>	<b>89,290,387</b>	<b>575,892,537</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$193,643,162</b>	<b>\$ 71,690,882</b>	<b>\$ 97,720,387</b>	<b>\$217,231,406</b>	<b>\$99,097,268</b>	<b>\$ 98,680,551</b>	<b>\$ 778,063,656</b>

**CITY OF EL PASO, TEXAS**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Period Ending May 31, 2021**

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	CARES Act	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Property Taxes	\$226,616,794	\$ —	\$105,650,383	\$ —	\$ —	\$ 6,609,752	\$ 338,876,929
Penalties and Interest - Delinquent Taxes	1,304,920	—	618,390	—	—	345	1,923,655
Sales Taxes	80,375,589	—	—	—	—	74,353	80,449,942
Hotel Occupancy Tax	—	—	—	1,644,182	—	4,758,450	6,402,632
Rental Vehicle Tax	—	—	—	—	—	1,405,223	1,405,223
Franchise Fees	36,376,753	—	—	—	—	14,381,847	50,758,600
Charges for Services	17,380,843	2,033,925	422,958	—	—	15,071,191	34,908,917
Fines and Forfeitures	4,871,962	—	—	—	—	357,244	5,229,206
Licenses and Permits	10,335,292	—	—	—	—	922,925	11,258,217
Ticket Sales	—	—	—	—	—	4,680	4,680
Intergovernmental Revenues	1,199,284	3,155,395	—	7,481,394	106,829,869	14,401,744	133,067,686
Interest Earnings	90,611	2,283	70,398	96,084	29,214	46,072	334,662
Rents and Other	7,113,552	218,529	500	1,146,479	—	6,825,963	15,305,023
<b>Total Revenues</b>	<b>385,665,600</b>	<b>5,410,132</b>	<b>106,762,629</b>	<b>10,368,139</b>	<b>106,859,083</b>	<b>64,859,789</b>	<b>679,925,372</b>
<b>EXPENDITURES</b>							
Current:							
General Government	27,650,207	37,336	—	234,382	1,813,245	435,382	30,170,552
Public Safety	201,665,196	—	—	7,981	25,165,143	12,409,418	239,247,738
Public Works	26,042,246	—	—	2,589,236	5,410,894	4,942,766	38,985,142
Public Health	4,131,322	—	—	—	1,713,741	9,487,271	15,332,334
Parks Department	14,478,475	—	—	—	63,878	987,171	15,529,524
Library	3,108,487	—	—	10,338	—	96,172	3,214,997
Non Departmental	10,585,328	—	—	—	2,000,714	6,972,897	19,558,939
Culture and Recreation	4,251,913	—	—	1,064,254	191,090	10,040,731	15,547,988
Economic Development	5,984,002	—	—	—	20,475,631	8,619,040	35,078,673
Animal Services	—	—	—	13,457	—	5,564,542	5,577,999
Community and Human Development	440,979	5,472,706	—	8,000	18,692,614	1,178,687	25,792,986
Debt Service:							
Principal	—	—	3,450,922	—	—	—	3,450,922
Interest Expense	—	—	31,250,787	—	—	1,845,487	33,096,274
Fiscal Fees	—	—	20,284	—	—	12,975	33,259
Capital Outlay	960,687	253,290	—	60,365,232	32,086,421	1,577,405	95,243,035
<b>Total Expenditures</b>	<b>299,298,842</b>	<b>5,763,332</b>	<b>34,721,993</b>	<b>64,292,880</b>	<b>107,613,371</b>	<b>64,169,944</b>	<b>575,860,362</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	86,366,758	(353,200)	72,040,636	(53,924,741)	(754,288)	689,845	104,065,010
<b>OTHER FINANCING SOURCES(USES):</b>							
Transfers In	30,038,011	—	3,994,452	415,789	—	9,006,676	43,454,928
Transfers Out	(13,417,390)	—	—	(283,853)	—	(3,462,788)	(17,164,031)
Proceeds from Sale of Capital Assets	27,864	—	—	175,420	—	1,416,935	1,620,219
Capital Contributions	—	—	—	—	—	4,482,187	4,482,187
<b>Total Other Financing Sources (Uses)</b>	<b>16,648,485</b>	<b>—</b>	<b>3,994,452</b>	<b>307,356</b>	<b>—</b>	<b>11,443,010</b>	<b>32,393,303</b>
<b>Net Change in Fund Balances</b>	<b>103,015,243</b>	<b>(353,200)</b>	<b>76,035,088</b>	<b>(53,617,385)</b>	<b>(754,288)</b>	<b>12,132,855</b>	<b>136,458,313</b>
Fund Balances (Deficits) - Beginning	72,234,417	5,549,542	16,368,378	268,833,941	(709,586)	77,157,532	439,434,224
<b>Fund Balances (Deficits) - Ending</b>	<b>\$175,249,660</b>	<b>\$ 5,196,342</b>	<b>\$ 92,403,466</b>	<b>\$215,216,556</b>	<b>\$ (1,463,874)</b>	<b>\$ 89,290,387</b>	<b>\$ 575,892,537</b>

# CITY OF EL PASO, TEXAS

## Statement of Net Position

### Proprietary Funds

May 31, 2021

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>ASSETS</b>							
Current Assets:							
Pooled Cash and Investments	\$ 58,783,666	\$ 63,914,159	\$ 16,147,789	\$ 8,677,477	\$10,103,810	\$157,626,901	\$40,674,956
Receivables - Net of Allowances:							
Taxes	—	—	7,741,645	—	—	7,741,645	—
Interest	49,574	62,465	(568)	12,287	2,171	125,929	48,131
Trade	2,078,799	2,615,748	190,737	40,220	51,441	4,976,945	2,515
Due from Other Government Agencies	—	37,636	6,709,453	—	—	6,747,089	—
Due from Component Unit	—	2,378,110	—	—	—	2,378,110	—
Prepaid Items	380,580	—	196,027	—	—	576,607	—
Due From Other Funds	—	—	1,466,593	—	—	1,466,593	—
Inventory	1,337,333	—	6,525,899	—	—	7,863,232	772,483
<b>Total Current Assets</b>	<b>62,629,952</b>	<b>69,008,118</b>	<b>38,977,575</b>	<b>8,729,984</b>	<b>10,157,422</b>	<b>189,503,051</b>	<b>41,498,085</b>
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	272,456,363	46,256,340	239,261,680	12,480,825	34,188	570,489,396	175,362
Construction in Progress	14,224,210	149,707	2,465,043	1,160,403	—	17,999,363	—
<b>Total Noncurrent Assets</b>	<b>288,061,672</b>	<b>53,293,860</b>	<b>253,435,630</b>	<b>16,110,759</b>	<b>77,634,139</b>	<b>688,536,060</b>	<b>175,362</b>
<b>Total Assets</b>	<b>350,691,624</b>	<b>122,301,978</b>	<b>292,413,205</b>	<b>24,840,743</b>	<b>87,791,561</b>	<b>878,039,111</b>	<b>41,673,447</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred Outflow of Resources - Other	—	—	770,056	—	—	770,056	—
Deferred Charge on Refunding	276,677	—	197,953	—	—	474,630	—
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
<b>Total Deferred Outflows of Resources</b>	<b>5,243,066</b>	<b>7,099,530</b>	<b>13,464,750</b>	<b>992,107</b>	<b>53,054</b>	<b>26,852,507</b>	<b>2,115,859</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 355,934,690</b>	<b>\$ 129,401,508</b>	<b>\$ 305,877,955</b>	<b>\$25,832,850</b>	<b>\$87,844,615</b>	<b>\$904,891,618</b>	<b>\$43,789,306</b>

# CITY OF EL PASO, TEXAS

## Statement of Net Position

### Proprietary Funds

May 31, 2021

	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	\$ 458,563	\$ 176,279	\$ 1,816,928	\$ 34,571	\$ —	\$ 2,486,341	\$ 257,417
Due to Other Funds	—	107,710	—	—	—	107,710	—
Taxes Payable	45,368	158,419	—	6,531	—	210,318	—
Interest Payable on Bonds and Notes	162,968	27,410	85,695	3,052	—	279,125	—
Due to Other Government Agencies	—	—	770,056	—	4,087,543	4,857,599	—
Unearned Revenue	825,219	—	—	7,500	911	833,630	—
Property Taxes Subject to Refund - Other Taxing Entities	—	—	—	—	2,077,759	2,077,759	—
Prepaid Property Taxes	—	—	—	—	1,683,898	1,683,898	—
<b>Total Current Liabilities</b>	<b>1,492,118</b>	<b>469,818</b>	<b>2,672,679</b>	<b>51,654</b>	<b>7,850,111</b>	<b>12,536,380</b>	<b>257,417</b>
Noncurrent Liabilities:							
Bond Obligations	35,206,953	14,998,659	50,065,340	1,619,664	—	101,890,616	—
Revenue Bonds	51,079,318	—	—	—	—	51,079,318	—
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	—
<b>Total Noncurrent Liabilities</b>	<b>109,763,722</b>	<b>63,903,452</b>	<b>103,075,311</b>	<b>6,199,992</b>	<b>77,710,892</b>	<b>360,653,369</b>	<b>27,614,396</b>
<b>Total Liabilities</b>	<b>111,255,840</b>	<b>64,373,270</b>	<b>105,747,990</b>	<b>6,251,646</b>	<b>85,561,003</b>	<b>373,189,749</b>	<b>27,871,813</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
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
<b>Total Deferred Inflows of Resources</b>	<b>2,076,908</b>	<b>2,641,385</b>	<b>4,150,151</b>	<b>496,594</b>	<b>47,176</b>	<b>9,412,214</b>	<b>841,689</b>
<b>NET POSITION (DEFICIT)</b>							
Net Investment in Capital Assets	201,333,703	37,902,024	202,722,329	14,421,297	33,120	456,412,473	175,362
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)	24,284,611	24,484,829	(6,742,515)	4,663,313	2,203,316	48,893,554	14,900,442
<b>Total Net Position</b>	<b>242,601,942</b>	<b>62,386,853</b>	<b>195,979,814</b>	<b>19,084,610</b>	<b>2,236,436</b>	<b>522,289,655</b>	<b>15,075,804</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$355,934,690</b>	<b>\$ 129,401,508</b>	<b>\$305,877,955</b>	<b>\$ 25,832,850</b>	<b>\$87,844,615</b>	<b>\$904,891,618</b>	<b>\$ 43,789,306</b>

**CITY OF EL PASO, TEXAS**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**For the Period Ending May 31, 2021**

	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	\$ 24,648,325	\$ 45,276,096	\$ 103,023	\$ 180	\$ —	\$ 70,027,624	\$ —
Charges of Tolls	—	—	—	17,714,333	—	17,714,333	—
Charges of Fares and Fees	252,046	—	2,580,898	—	—	2,832,944	—
Sales to Departments	—	33,466	—	—	—	33,466	11,995,344
Premium Contributions	—	—	—	—	—	—	51,643,356
Intergovernmental Revenues	—	—	—	—	1,614,628	1,614,628	—
Penalties and Interest - Delinquent taxes	—	—	—	—	397,939	397,939	—
General Revenues	1,194,009	245,336	400,454	475,509	51,613	2,366,921	915,438
<b>Total Operating Revenues</b>	<b>26,094,380</b>	<b>45,554,898</b>	<b>3,084,375</b>	<b>18,190,022</b>	<b>2,064,180</b>	<b>94,987,855</b>	<b>64,554,138</b>
<b>OPERATING EXPENSES:</b>							
Personnel Services	12,810,711	13,048,852	20,656,866	2,356,863	863,851	49,737,143	5,139,161
Contractual Services	32,250	—	—	396,195	—	428,445	—
Professional Services	237,644	27,375	59,715	9,131	343	334,208	710,510
Outside Contracts	3,948,844	982,266	8,566,366	779,606	307,060	14,584,142	1,799,263
Fuel and Lubricants	94,563	2,012,655	704,394	3,167	27	2,814,806	3,067,357
Materials and Supplies	758,330	4,427,593	2,541,848	59,022	14,744	7,801,537	2,409,316
Communications	118,268	152,742	66,880	2,231	106,993	447,114	113
Utilities	1,230,922	50,066	943,147	54,291	—	2,278,426	13,540
Operating Leases	9,599	12,423	578,774	226,834	118,326	945,956	4,286
Travel and Training	6,361	—	510	—	2,293	9,164	—
Benefits Provided	285	—	14,406	—	—	14,691	48,198,827
Maintenance and Repairs	374,394	91,788	244,724	40,995	—	751,901	1,621,603
Other Operating Expenses	1,289,899	2,460,478	3,489,777	104,033	210,901	7,555,088	2,777
Capital Outlay	4,192,279	2,075,714	3,296,021	82,400	—	9,646,414	—
<b>Total Operating Expenses</b>	<b>25,104,349</b>	<b>25,341,952</b>	<b>41,163,428</b>	<b>4,114,768</b>	<b>1,624,538</b>	<b>97,349,035</b>	<b>62,966,753</b>
<b>Operating Income (Loss)</b>	<b>990,031</b>	<b>20,212,946</b>	<b>(38,079,053)</b>	<b>14,075,254</b>	<b>439,642</b>	<b>(2,361,180)</b>	<b>1,587,385</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>							
Interest Earnings	77,518	99,842	11,900	13,179	3,792	206,231	69,617
Interest Expense	(1,465,039)	(260,384)	(923,292)	(22,067)	—	(2,670,782)	—
Customer Facility Charge	1,483,984	—	—	—	—	1,483,984	—
Sales Tax	—	—	38,751,607	—	—	38,751,607	—
FTA Subsidy	—	—	4,619,775	—	—	4,619,775	—
Other Revenues	—	—	13,204,003	—	—	13,204,003	—
Gain (Loss) on Sale of Equipment and Land	(7,284)	—	—	—	—	(7,284)	—
Unrealized Loss on Investments	(49,442)	(61,764)	—	(11,735)	(2,161)	(125,102)	(46,748)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>39,737</b>	<b>(222,306)</b>	<b>55,663,993</b>	<b>(20,623)</b>	<b>1,631</b>	<b>55,462,432</b>	<b>22,869</b>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>1,029,768</b>	<b>19,990,640</b>	<b>17,584,940</b>	<b>14,054,631</b>	<b>441,273</b>	<b>53,101,252</b>	<b>1,610,254</b>
Capital Contributions Received	3,851,816	323,647	6,188,519	—	—	10,363,982	—
Capital Contributions Expense	—	(638,812)	—	—	—	(638,812)	—
Transfers Out	(19,905,653)	(14,158,503)	—	(19,159,031)	—	(53,223,187)	—
Transfers In	19,905,653	3,132,693	—	3,834,951	—	26,873,297	59,017
<b>Change in Net Position</b>	<b>4,881,584</b>	<b>8,649,665</b>	<b>23,773,459</b>	<b>(1,269,449)</b>	<b>441,273</b>	<b>36,476,532</b>	<b>1,669,271</b>
<b>Net Position - Beginning</b>	<b>237,720,358</b>	<b>53,737,188</b>	<b>172,206,355</b>	<b>20,354,059</b>	<b>1,795,163</b>	<b>485,813,123</b>	<b>13,406,533</b>
<b>Net Position - Ending</b>	<b>\$ 242,601,942</b>	<b>\$ 62,386,853</b>	<b>\$ 195,979,814</b>	<b>\$ 19,084,610</b>	<b>\$ 2,236,436</b>	<b>\$ 522,289,655</b>	<b>\$ 15,075,804</b>

# CITY OF EL PASO, TEXAS

## Statement of Cash Flows Proprietary Funds For the Period Ending May 31, 2021

	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	\$ 28,920,483	\$ 50,418,335	\$ 3,020,174	\$ 18,155,637	\$ 2,015,875	\$102,530,504	\$ 64,557,746
Payments to Suppliers	(13,030,623)	(13,595,309)	(17,588,648)	(1,843,088)	(776,996)	(46,834,664)	(58,960,172)
Payments to Employees	(13,139,002)	(13,425,140)	(21,199,087)	(2,422,423)	(888,674)	(51,074,326)	(5,259,117)
Payment from Other Governments	—	—	—	—	452,486	452,486	—
Operating Grants and Contributions	—	80,137	(3,810,631)	—	—	(3,730,494)	—
Net Cash Provided by (Used for) Operating Activities	<u>2,750,858</u>	<u>23,478,023</u>	<u>(39,578,192)</u>	<u>13,890,126</u>	<u>802,691</u>	<u>1,343,506</u>	<u>338,457</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Transfers to Other Funds	(19,905,653)	(14,158,503)	—	(19,159,031)	—	(53,223,187)	—
Transfers from Other Funds	19,905,653	3,132,693	—	3,834,951	—	26,873,297	59,017
Advances to Other Funds	—	—	—	—	—	—	2,998,616
Advances from Other Funds	—	(766)	(2,998,616)	—	—	(2,999,382)	—
Sales Tax	—	—	38,751,606	—	—	38,751,606	—
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>—</u>	<u>(11,026,576)</u>	<u>35,752,990</u>	<u>(15,324,080)</u>	<u>—</u>	<u>9,402,334</u>	<u>3,057,633</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Customer Facility Charges	1,483,984	—	—	—	—	1,483,984	—
Capital Contributions from Other Governments and Agencies	3,851,816	323,647	24,012,297	—	—	28,187,760	—
Purchases of Capital Assets	8,772,602	(2,075,714)	(3,296,021)	(82,401)	—	3,318,466	—
Principal Paid on Capital Debt	(510,071)	(68,549)	(185,534)	(14,558)	—	(778,712)	—
Interest Paid on Capital Debt	(1,465,039)	(260,384)	(923,292)	(22,067)	—	(2,670,782)	—
Proceeds from Sale of Capital Assets	(7,284)	—	—	—	—	(7,284)	—
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>12,126,008</u>	<u>(2,081,000)</u>	<u>19,607,450</u>	<u>(119,026)</u>	<u>—</u>	<u>29,533,432</u>	<u>—</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of Investments	36,093,136	45,088,186	—	8,566,404	1,577,437	91,325,163	34,126,527
Interest	33,557	42,841	12,468	2,073	1,812	92,751	26,188
Net Cash Provided by (Used for) Investing Activities	<u>36,126,693</u>	<u>45,131,027</u>	<u>12,468</u>	<u>8,568,477</u>	<u>1,579,249</u>	<u>91,417,914</u>	<u>34,152,715</u>
Net Increase (Decrease) in Cash	51,003,559	55,501,474	15,794,716	7,015,497	2,381,940	131,697,186	37,548,805
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>\$ 58,783,666</u>	<u>\$ 63,914,159</u>	<u>\$ 16,147,789</u>	<u>\$ 8,677,477</u>	<u>\$ 10,103,810</u>	<u>\$157,626,901</u>	<u>\$ 40,674,956</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>							
Operating Income (Loss)	\$ 990,031	\$ 20,212,946	\$ (38,079,053)	\$ 14,075,254	\$ 439,642	\$ (2,361,180)	\$ 1,587,385
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Purchase of Capital Assets	4,192,279	2,075,714	3,296,021	82,400	—	9,646,414	—
Change in Assets and Liabilities:							
Receivables, Net	3,346,413	4,950,934	(4,035,022)	(36,427)	(48,305)	4,177,593	3,608
Accounts and Other Payables	(4,589,746)	(3,385,283)	(217,917)	(165,541)	436,177	(7,922,310)	(1,132,580)
Accrued Expenses	(1,188,119)	(376,288)	(542,221)	(65,560)	(24,823)	(2,197,011)	(119,956)
Net Cash Provided by (Used for) Operating Activities	<u>\$ 2,750,858</u>	<u>\$ 23,478,023</u>	<u>\$ (39,578,192)</u>	<u>\$ 13,890,126</u>	<u>\$ 802,691</u>	<u>\$ 1,343,506</u>	<u>\$ 338,457</u>

# CITY OF EL PASO, TEXAS

## Statement of Fiduciary Net Position

May 31, 2021

ASSETS	Pension Trust Funds	Custodial Funds
Cash	\$ 38,117,471	\$ 51,096,209
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	—	3,795,717
Due From Other Government Agencies	171	—
Other Receivable	—	286,071
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	63,781,297
LIABILITIES		
Accounts Payable	90,332,288	144,300
Accrued Expenses	2,321,482	4,022,298
Accrued Interest on Long-term Liabilities	—	277,583
Bonds and Notes Payable	—	125,566,948
Unearned Revenue	6,109	9,387,609
Total Liabilities	92,659,879	139,398,738
NET POSITION (DEFICIT):		
Restricted For Pensions And Other Purposes	\$ 2,458,187,124	\$ (75,617,441)



**CITY OF EL PASO, TEXAS**  
**Statement of Changes in Fiduciary Net Position**  
**For the Period Ending May 31, 2021**

	<u>Pension Trust Funds</u>	<u>Custodial Funds</u>
<b>ADDITIONS:</b>		
Contributions:		
Employer	\$ 55,713,705	\$ —
Employee	41,395,270	—
Total Contributions	<u>97,108,975</u>	<u>—</u>
Program Income	—	11,231,180
Federal Grant Proceeds	—	1,016,657
State Grant Proceeds	—	4,573,719
Bike Share Revenues	—	61,337
Local Governments	—	3,757,688
Investment Income:		38,960
Net Appreciation in Fair Value Of Investments	353,630,200	—
Interest	14,965,710	—
Dividends	21,851,569	—
Securities Lending Income	305,921	—
Investment Advisory Fees	(9,435,420)	—
Net Investment Income	<u>381,317,980</u>	<u>20,679,541</u>
Other Income	20,056	—
Total Additions	<u>478,447,011</u>	<u>20,679,541</u>
<b>DEDUCTIONS:</b>		
Benefits Paid to Plan Members	164,430,284	—
Refunds	7,866,974	—
Salaries and Benefits	—	956,682
Professional Services	—	284,885
Contract Services	—	639,942
Supplies and Other	—	13,385
Administrative Expenses	3,904,158	136,937
Interest on Long-term Debt	—	1,304,486
Intergovernmental Transfers	—	16,112,629
Grants - Subrecipients	—	160,178
Depreciation and Amortization Expense	158,715	—
Total Deductions	<u>176,360,131</u>	<u>19,609,124</u>
Net Change in Fiduciary Net Position	302,086,880	1,070,417
Net Position (Deficit) - Beginning	2,156,100,244	(76,687,858)
Net Position (Deficit) - Ending	<u>\$ 2,458,187,124</u>	<u>\$ (75,617,441)</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 May 31, 2021**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
<b>Resources (Inflows):</b>					
Property Taxes	\$ 226,894,834	\$ 226,894,834	\$ 226,616,794	\$ (278,040)	99.88 %
Penalties and Interest - Delinquent Taxes	—	—	1,304,920	1,304,920	100.00 %
Sales Taxes	82,572,139	82,572,139	80,375,589	(2,196,550)	97.34 %
Franchise Fees	45,465,495	45,465,495	36,376,753	(9,088,742)	80.01 %
Licenses and Permits	10,640,778	10,640,778	10,335,292	(305,486)	97.13 %
Fines and Forfeitures	4,950,740	4,950,740	4,871,962	(78,778)	98.41 %
Charges for Services	28,064,932	28,064,932	17,380,843	(10,684,089)	61.93 %
Intergovernmental Revenues	1,484,329	1,484,329	1,199,284	(285,045)	80.80 %
Rents and Other	10,640,281	10,640,281	7,113,552	(3,526,729)	66.85 %
Interest	100,000	100,000	90,611	(9,389)	90.61 %
Proceeds from Sale of Capital Assets	—	—	27,864	27,864	100.00 %
Transfers In	31,171,793	31,171,793	30,038,011	(1,133,782)	96.36 %
Amounts Available for Appropriation from Current Year Resources	441,985,321	441,985,321	415,731,475	(26,253,846)	94.06 %
<b>Charges to Appropriations (Outflows):</b>					
<b>General Government:</b>					
Mayor and Council	1,592,657	1,592,657	1,084,024	508,633	68.06 %
City Manager	3,684,302	3,684,302	2,729,718	954,584	74.09 %
City Clerk	1,293,756	1,392,012	1,439,632	(47,620)	103.42 %
Office of the Comptroller	2,711,287	2,711,287	1,987,096	724,191	73.29 %
Purchasing and Strategic Sourcing	1,534,502	1,534,502	975,575	558,927	63.58 %
Information Technology	18,953,219	18,953,219	13,816,650	5,136,569	72.90 %
City Attorney	3,845,153	3,845,153	2,932,462	912,691	76.26 %
Human Resources	2,184,186	2,184,186	1,506,747	677,439	68.98 %
<b>Public Safety and Community Services:</b>					
Police Department	152,636,914	152,636,914	107,716,003	44,920,911	70.57 %
Fire Department	119,240,343	119,240,343	94,764,868	24,475,475	79.47 %
Municipal Court	5,193,888	5,193,888	3,308,088	1,885,800	63.69 %
Public Health	6,585,140	6,585,140	4,131,322	2,453,818	62.74 %
Library	8,994,799	8,994,799	3,108,487	5,886,312	34.56 %
Parks Department	26,115,835	26,219,835	14,623,487	11,596,348	55.77 %
<b>Transportation and Public Works:</b>					
Capital Improvement Department	6,128,199	6,128,199	4,080,104	2,048,095	66.58 %
Streets and Maintenance	35,663,886	35,559,887	23,348,217	12,211,670	65.66 %
<b>Development and Tourism:</b>					
<b>City Development:</b>					
Planning and Inspections	7,343,043	7,343,043	4,865,908	2,477,135	66.27 %
Economic Development	1,826,045	1,826,045	1,118,094	707,951	61.23 %
Community and Human Development	911,708	911,708	440,979	470,729	48.37 %
<b>Culture and Recreation:</b>					
Museums and Cultural Affairs	2,393,440	2,393,440	1,000,157	1,393,283	41.79 %
Zoo	5,230,432	5,230,432	3,251,756	1,978,676	62.17 %
<b>Non Departmental:</b>					
Non Departmental	27,922,585	27,824,329	20,486,858	7,337,471	73.63 %
<b>Total Charges to Appropriations</b>	<b>441,985,321</b>	<b>441,985,321</b>	<b>312,716,232</b>	<b>129,269,089</b>	<b>70.75 %</b>
<b>Net Change in Fund Balance</b>	<b>—</b>	<b>—</b>	<b>103,015,243</b>	<b>103,015,243</b>	
<b>Fund Balance - Beginning</b>	<b>—</b>	<b>—</b>	<b>72,234,417</b>	<b>—</b>	
<b>Fund Balance - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 175,249,660</b>	<b>\$ 103,015,243</b>	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Debt Service Funds**  
**For the Period Ending May 31, 2021**

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Adopted	Final			
<b>REVENUES</b>					
Property Taxes	\$102,290,937	\$102,290,937	\$105,650,383	\$ 3,359,446	103.28 %
Penalties and Interest - Delinquent Taxes	—	—	618,390	618,390	100.00 %
Charges for Services	448,746	448,746	422,958	(25,788)	94.25 %
Interest	—	—	70,398	70,398	100.00 %
County Participation	125,930	125,930	—	(125,930)	— %
Rents and Other	—	—	500	500	100.00 %
<b>Total Revenues</b>	<b>102,865,613</b>	<b>102,865,613</b>	<b>106,762,629</b>	<b>3,897,016</b>	<b>103.79 %</b>
<b>EXPENDITURES</b>					
Current:					
Debt Service:					
Principal	50,937,032	50,937,032	3,450,922	47,486,110	6.77 %
Interest	60,694,313	60,694,313	31,250,787	29,443,526	51.49 %
Fiscal Fees	28,400	28,400	20,284	8,116	71.42 %
<b>Total Expenditures</b>	<b>111,659,745</b>	<b>111,659,745</b>	<b>34,721,993</b>	<b>76,937,752</b>	<b>31.10 %</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,794,132)	(8,794,132)	72,040,636	80,834,768	
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	4,794,132	4,794,132	3,994,452	799,680	83.32 %
Intrafund Transfers	4,000,000	4,000,000	—	4,000,000	— %
<b>Total Other Financing Sources (Uses)</b>	<b>8,794,132</b>	<b>8,794,132</b>	<b>3,994,452</b>	<b>4,799,680</b>	<b>45.42 %</b>
Net Change in Fund Balance	—	—	76,035,088	76,035,088	
Fund Balance - Beginning	—	—	16,368,378	—	
Fund Balance - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 92,403,466</u>	<u>\$ 76,035,088</u>	

# CITY OF EL PASO, TEXAS

## Combining Balance Sheet Non-major Governmental Funds May 31, 2021

	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	Total
<b>ASSETS</b>									
Pooled Cash and Investments	\$ (1,123,391)	\$ (727,976)	\$ 296,912	\$ (1,751,748)	\$ 17,201,149	\$ 218,660	\$ 27,678,584	\$ 37,654,362	\$ 79,446,552
Restricted Cash	—	—	—	—	—	—	2,000,000	302,856	2,302,856
Cash with Fiscal Agent	—	—	—	—	—	4,603,458	—	—	4,603,458
Receivables - Net of Allowances									
Interest	—	—	94	1,079	21,832	—	23,615	164,124	210,744
Trade	219,337	—	—	14,017	—	—	—	577,138	810,492
Notes	—	—	—	—	—	—	—	3,072,434	3,072,434
Due from Other Government Agencies	589,676	378,774	190	1,228,287	—	—	—	—	2,196,927
Other	—	—	—	—	—	2,560,250	2,177,000	122,641	4,859,891
Due from Other Funds	—	—	—	—	—	—	—	107,710	107,710
Due from Component Unit	—	—	—	—	—	—	—	475,623	475,623
Prepaid Items	—	—	—	—	—	82,793	—	—	82,793
Inventory	—	—	—	—	—	54,085	—	—	54,085
<b>Total Assets</b>	<b><u>(314,378)</u></b>	<b><u>(349,202)</u></b>	<b><u>297,196</u></b>	<b><u>(508,365)</u></b>	<b><u>17,222,981</u></b>	<b><u>7,519,246</u></b>	<b><u>31,879,199</u></b>	<b><u>42,476,888</u></b>	<b><u>98,223,565</u></b>
Deferred Outflow of Resources - Other	—	—	—	—	—	—	—	456,986	456,986
<b>Total Assets and Deferred Outflow of Resources</b>	<b><u>\$ (314,378)</u></b>	<b><u>\$ (349,202)</u></b>	<b><u>\$ 297,196</u></b>	<b><u>\$ (508,365)</u></b>	<b><u>\$ 17,222,981</u></b>	<b><u>\$ 7,519,246</u></b>	<b><u>\$ 31,879,199</u></b>	<b><u>\$ 42,933,874</u></b>	<b><u>\$ 98,680,551</u></b>
<b>LIABILITIES</b>									
Accounts Payable	\$ —	\$ 6,095	\$ 353	\$ —	\$ 1,009	\$ 1,010,095	\$ 147,006	\$ 645,402	\$ 1,809,960
Due to Other Funds	—	—	—	—	—	—	5,000,000	456,986	5,456,986
Taxes Payable	—	—	—	—	—	—	525	—	525
Unearned Revenue	32,000	190,377	268,605	24,657	—	1,601,789	—	—	2,117,428
Due to Other Government Agencies	—	2,425	—	—	—	—	—	2,840	5,265
<b>Total Liabilities</b>	<b><u>32,000</u></b>	<b><u>198,897</u></b>	<b><u>268,958</u></b>	<b><u>24,657</u></b>	<b><u>1,009</u></b>	<b><u>2,611,884</u></b>	<b><u>5,147,531</u></b>	<b><u>1,105,228</u></b>	<b><u>9,390,164</u></b>
<b>FUND BALANCES (DEFICITS)</b>									
Nonspendable	—	—	—	—	—	136,878	—	—	136,878
Restricted	—	—	28,238	—	17,221,972	4,770,484	—	23,021,792	45,042,486
Committed	—	—	—	—	—	—	26,731,668	16,993,252	43,724,920
Assigned	—	—	—	—	—	—	—	1,813,602	1,813,602
Unassigned (Deficits)	(346,378)	(548,099)	—	(533,022)	—	—	—	—	(1,427,499)
<b>Total Fund Balances (Deficits)</b>	<b><u>(346,378)</u></b>	<b><u>(548,099)</u></b>	<b><u>28,238</u></b>	<b><u>(533,022)</u></b>	<b><u>17,221,972</u></b>	<b><u>4,907,362</u></b>	<b><u>26,731,668</u></b>	<b><u>41,828,646</u></b>	<b><u>89,290,387</u></b>
<b>Total Liabilities and Fund Balances (Deficits)</b>	<b><u>\$ (314,378)</u></b>	<b><u>\$ (349,202)</u></b>	<b><u>\$ 297,196</u></b>	<b><u>\$ (508,365)</u></b>	<b><u>\$ 17,222,981</u></b>	<b><u>\$ 7,519,246</u></b>	<b><u>\$ 31,879,199</u></b>	<b><u>\$ 42,933,874</u></b>	<b><u>\$ 98,680,551</u></b>

# CITY OF EL PASO, TEXAS

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

### Non-major Governmental Funds For the Period Ending May 31, 2021

	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	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 6,609,752	\$ 6,609,752
Penalties and Interest - Delinquent taxes	—	—	—	—	—	—	—	345	\$ 345
Sales Taxes	—	—	—	—	—	—	74,353	—	74,353
Hotel Occupancy Tax	—	—	—	—	—	—	483,707	4,274,743	4,758,450
Rental Vehicle Tax	—	—	—	—	—	—	—	1,405,223	1,405,223
Franchise Fees	—	—	—	—	—	—	11,812,631	2,569,216	14,381,847
Charges for Services	—	—	—	54,605	—	1,011,630	32,410	13,972,546	15,071,191
Fines and Forfeitures	—	—	—	—	—	—	—	357,244	357,244
Licenses and Permits	—	—	—	—	—	—	—	922,925	922,925
Ticket Sales	—	—	—	—	—	—	—	4,680	4,680
Intergovernmental Revenues	2,898,926	2,146,843	371,424	7,252,012	1,315,862	—	—	416,677	14,401,744
Interest Earnings	—	—	6	—	10,116	—	19,270	16,680	46,072
Rents and Other	1,686	—	51,408	—	—	4,352,917	601,000	1,818,952	6,825,963
<b>Total Revenues</b>	<b>2,900,612</b>	<b>2,146,843</b>	<b>422,838</b>	<b>7,306,617</b>	<b>1,325,978</b>	<b>5,364,547</b>	<b>13,023,371</b>	<b>32,368,983</b>	<b>64,859,789</b>
<b>EXPENDITURES</b>									
Current:									
General Government	—	—	33,793	—	—	—	—	401,589	435,382
Public Safety	3,316,157	2,204,376	66,535	—	906,006	—	—	5,916,344	12,409,418
Public Works	—	—	—	—	—	—	—	4,942,766	4,942,766
Public Health	—	—	—	8,067,258	1,420,013	—	—	—	9,487,271
Parks Department	—	1,301	—	—	—	—	—	985,870	987,171
Library	53,552	—	—	—	—	—	—	42,620	96,172
Non Departmental	—	—	—	—	—	—	—	6,972,897	6,972,897
Culture and Recreation	10,000	34,606	—	—	—	3,908,108	—	6,088,017	10,040,731
Economic Development	—	—	—	—	—	—	8,088,262	530,778	8,619,040
Animal Services	—	—	32,073	—	—	—	—	5,532,469	5,564,542
Community and Human Development	—	448,683	—	—	—	—	—	730,004	1,178,687
Debt Service:									
Interest Expense	—	—	—	—	—	—	—	1,845,487	1,845,487
Fiscal Fees	—	—	—	—	—	—	—	12,975	12,975
Capital Outlay	224,390	—	49,420	58,343	115,010	—	800,756	329,486	1,577,405
<b>Total Expenditures</b>	<b>3,604,099</b>	<b>2,688,966</b>	<b>181,821</b>	<b>8,125,601</b>	<b>2,441,029</b>	<b>3,908,108</b>	<b>8,889,018</b>	<b>34,331,302</b>	<b>64,169,944</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(703,487)	(542,123)	241,017	(818,984)	(1,115,051)	1,456,439	4,134,353	(1,962,319)	689,845
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfers In	—	—	—	—	—	—	4,157,229	4,849,447	9,006,676
Transfers Out	—	—	—	—	—	—	—	(3,462,788)	(3,462,788)
Capital Contributions	—	—	—	—	—	—	—	4,482,187	4,482,187
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	—	1,416,935	1,416,935
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,157,229</b>	<b>7,285,781</b>	<b>11,443,010</b>
<b>Net Change in Fund Balances</b>	<b>(703,487)</b>	<b>(542,123)</b>	<b>241,017</b>	<b>(818,984)</b>	<b>(1,115,051)</b>	<b>1,456,439</b>	<b>8,291,582</b>	<b>5,323,462</b>	<b>12,132,855</b>
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
<b>Fund Balances - Ending</b>	<b>\$ (346,378)</b>	<b>\$ (548,099)</b>	<b>\$ 28,238</b>	<b>\$ (533,022)</b>	<b>\$ 17,221,972</b>	<b>\$ 4,907,362</b>	<b>\$ 26,731,668</b>	<b>\$ 41,828,646</b>	<b>\$ 89,290,387</b>

# CITY OF EL PASO, TEXAS

## Combining Statement of Net Position Internal Service Funds

May 31, 2021

	Supply and Support	Self Insurance	Total
<b>ASSETS:</b>			
Current Assets:			
Pooled Cash and Investments	\$ 3,648,313	\$ 37,026,643	\$ 40,674,956
Receivables - Net of Allowances			
Interest	4,236	43,895	48,131
Trade	56	2,459	2,515
Inventory	772,483	—	772,483
Total Current Assets	4,425,088	37,072,997	41,498,085
Noncurrent Assets:			
Capital Assets:			
Buildings, Improvements & Equipment, Net	175,362	—	175,362
Total Noncurrent Assets	175,362	—	175,362
Total Assets	4,600,450	37,072,997	41,673,447
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
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	\$ 6,306,858	\$ 37,482,448	\$ 43,789,306
<b>LIABILITIES:</b>			
Accounts Payable	\$ 242,860	\$ 14,557	\$ 257,417
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	7,867,613	20,004,200	27,871,813
<b>DEFERRED INFLOWS OF RESOURCES</b>			
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
<b>NET POSITION:</b>			
Net Investment in Capital Assets	175,362	—	175,362
Unrestricted (Deficit)	(2,504,013)	17,404,455	14,900,442
Total Net Position (Deficit)	(2,328,651)	17,404,455	15,075,804
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	\$ 6,306,858	\$ 37,482,448	\$ 43,789,306

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Period Ending May 31, 2021**

	Supply and Support	Self Insurance	Total
<b>OPERATING REVENUES</b>			
Sales to Departments	\$11,995,344	\$ —	\$11,995,344
Premium Contributions	—	51,643,356	51,643,356
General Revenues	1,530	913,908	915,438
Total Operating Revenues	11,996,874	52,557,264	64,554,138
<b>OPERATING EXPENSES:</b>			
Personnel Services	3,679,054	1,460,107	5,139,161
Outside Contracts	83,672	1,715,591	1,799,263
Professional Services	—	710,510	710,510
Fuel and Lubricants	3,067,357	—	3,067,357
Materials and Supplies	2,404,999	4,317	2,409,316
Communications	113	—	113
Utilities	13,540	—	13,540
Operating Leases	2,636	1,650	4,286
Benefits Provided	625	48,198,202	48,198,827
Maintenance and Repairs	1,621,603	—	1,621,603
Other Operating Expenses	2,777	—	2,777
Total Operating Expenses	10,876,376	52,090,377	62,966,753
Operating Income	1,120,498	466,887	1,587,385
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Interest Revenue	5,227	64,390	69,617
Unrealized Loss on Investments	(4,120)	(42,628)	(46,748)
Total Nonoperating Revenues (Expenses)	1,107	21,762	22,869
Income Before Transfers	1,121,605	488,649	1,610,254
Transfers In	—	59,017	59,017
Change in Net Position	1,121,605	547,666	1,669,271
Net Position (Deficit) - Beginning of Year	(3,450,256)	16,856,789	13,406,533
Net Position (Deficit) - End of Year	<u>\$ (2,328,651)</u>	<u>\$17,404,455</u>	<u>\$15,075,804</u>



# CITY OF EL PASO, TEXAS

## Combining Statement of Cash Flows Internal Service Funds

For the Period Ending May 31, 2021

	Supply and Support	Self Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers	\$ 12,000,482	\$ 52,557,264	\$ 64,557,746
Payments to Suppliers	(8,211,965)	(50,748,207)	(58,960,172)
Payments to Employees	(3,768,970)	(1,490,147)	(5,259,117)
Net Cash Provided by Operating Activities	<u>19,547</u>	<u>318,910</u>	<u>338,457</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers from Other Funds	—	59,017	59,017
Advances to Other Funds	—	2,998,616	2,998,616
Net Cash Provided by Noncapital Financing Activities	<u>—</u>	<u>3,057,633</u>	<u>3,057,633</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of investments	3,007,863	31,118,664	34,126,527
Interest	1,355	24,833	26,188
Net Cash Provided by Investing Activities	<u>3,009,218</u>	<u>31,143,497</u>	<u>34,152,715</u>
Net Increase in Cash	3,028,765	34,520,040	37,548,805
Cash - Beginning of the Year	619,548	2,506,603	3,126,151
Cash - End of the Year	<u>\$ 3,648,313</u>	<u>\$ 37,026,643</u>	<u>\$ 40,674,956</u>
<b>Reconciliation of operating income (loss) to net cash provided (used in) operating activities:</b>			
Operating Income	\$ 1,120,498	\$ 466,887	\$ 1,587,385
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	(1,014,643)	(117,937)	(1,132,580)
Accrued Expenses	(89,916)	(30,040)	(119,956)
Net Cash Provided by Operating Activities	<u>\$ 19,547</u>	<u>\$ 318,910</u>	<u>\$ 338,457</u>

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Fiduciary Net Position**  
**Pension Trust Funds**  
**May 31, 2021**

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2019)		Total
		Firemen Division	Policemen Division	
<b>Assets</b>				
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
<b>TOTAL ASSETS</b>	<b>879,694,980</b>	<b>677,842,146</b>	<b>993,309,877</b>	<b>2,550,847,003</b>
<b>LIABILITIES</b>				
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
<b>TOTAL LIABILITIES</b>	<b>1,705,584</b>	<b>32,830,311</b>	<b>58,123,984</b>	<b>92,659,879</b>
<b>NET POSITION:</b>				
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 May 31, 2021**

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2019)		Total
		Firemen Division	Policemen Division	
<b>ADDITIONS:</b>				
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
<b>DEDUCTIONS</b>				
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**  
**May 31, 2021**

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
<b>ASSETS</b>			
Pooled Cash and Investments	\$ 51,549,857	\$ (453,648)	\$ 51,096,209
Receivables:			
Notes	3,795,717	—	3,795,717
Other	286,071	—	286,071
Capital Assets:			
Work in Progress	8,580,576	—	8,580,576
Equipment, Net	22,724	—	22,724
<b>TOTAL ASSETS</b>	<b>64,234,945</b>	<b>(453,648)</b>	<b>63,781,297</b>
<b>LIABILITIES</b>			
Accounts Payable	144,300	—	144,300
Accrued Expenses	4,022,298	—	4,022,298
Accrued Interest on Long-term Liabilities	277,583	—	277,583
Unearned Revenue	9,273,102	114,507	9,387,609
Bonds and Notes Payable	125,566,948	—	125,566,948
<b>TOTAL LIABILITIES</b>	<b>139,284,231</b>	<b>114,507</b>	<b>139,398,738</b>
<b>NET POSITION (DEFICIT)</b>	<b>\$ (75,049,286)</b>	<b>\$ (568,155)</b>	<b>\$ (75,617,441)</b>

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Period Ending May 31, 2021**

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
<b>ADDITIONS:</b>			
Program Income	\$ 11,231,180	\$ —	\$ 11,231,180
Federal Grant Proceeds	—	1,016,657	1,016,657
State Grant Proceeds	4,515,421	58,298	4,573,719
Bike Share Revenues	61,337	—	61,337
Local Governments	3,742,754	14,934	3,757,688
Investment Earnings	38,960	—	38,960
Total Additions	<u>19,589,652</u>	<u>1,089,889</u>	<u>20,679,541</u>
<b>DEDUCTIONS:</b>			
Salaries and Benefits	283,945	672,737	956,682
Professional Services	266,698	18,187	284,885
Contract Services	—	639,942	639,942
Supplies and Other	8,225	5,160	13,385
Administrative Cost	12,583	124,354	136,937
Interest on Long-term Debt	1,304,486	—	1,304,486
Intergovernmental Transfer of Capital Assets	16,112,629	—	16,112,629
Grants - Subrecipients	—	160,178	160,178
Total Deductions	<u>17,988,566</u>	<u>1,620,558</u>	<u>19,609,124</u>
Net Change in Fiduciary Net Position	1,601,086	(530,669)	1,070,417
Net Position (Deficit) - Beginning of the Year	<u>(76,650,372)</u>	<u>(37,486)</u>	<u>(76,687,858)</u>
Net Position (Deficit) - End of the Year	<u>\$ (75,049,286)</u>	<u>\$ (568,155)</u>	<u>\$ (75,617,441)</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 May 31, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Charges of Rentals and Fees	\$ 31,383,820	\$ 31,383,820	\$ 22,295,115	\$ (9,088,705)	71.04 %
Charges of Fares and Fees	524,500	524,500	252,046	(272,454)	48.05 %
General Revenues	1,338,521	1,338,521	1,185,640	(152,881)	88.58 %
Total Revenues	33,246,841	33,246,841	23,732,801	(9,514,040)	71.38 %
<b>EXPENSES:</b>					
Personnel Services	18,748,153	18,748,153	11,415,008	7,333,145	60.89 %
Contractual Services	29,000	41,000	22,250	18,750	54.27 %
Professional Services	564,275	944,275	229,335	714,940	24.29 %
Outside Contracts	6,366,236	6,023,236	3,159,935	2,863,301	52.46 %
Fuel and Lubricants	262,195	262,195	94,563	167,632	36.07 %
Materials and Supplies	956,275	1,050,775	745,236	305,539	70.92 %
Communications	189,325	189,325	118,268	71,057	62.47 %
Utilities	2,197,000	2,172,000	1,230,922	941,078	56.67 %
Operating Leases	42,200	42,200	9,599	32,601	22.75 %
Travel and Entertainment	66,825	62,825	6,361	56,464	10.12 %
Benefits Provided	500	500	285	215	57.00 %
Maintenance and Repairs	694,800	639,800	360,645	279,155	56.37 %
Other Operating Expenses	2,305,193	2,240,193	1,289,899	950,294	57.58 %
Total Expenses	32,421,977	32,416,477	18,682,306	13,734,171	57.63 %
Operating Income	824,865	830,365	5,050,495	4,220,130	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	1,175,685	1,175,685	826,486	(349,199)	70.30 %
Transfers Out	(2,200,550)	(2,206,050)	(6,361,723)	(4,155,673)	— %
Interest Revenue	200,000	200,000	71,406	(128,594)	35.70 %
Unrealized Loss on Investments	—	—	(43,007)	(43,007)	100.00 %
Interest Expense	—	—	135,578	135,578	100.00 %
Gain (Loss) on Sale of Equipment and Land	—	—	(7,284)	(7,284)	100.00 %
Total Nonoperating Revenues (Expenses)	(824,865)	(830,365)	(5,378,544)	(4,548,179)	— %
Change in Net Position	—	—	(328,049)	(328,049)	
Net Position - Beginning	—	—	241,296,783	—	
Net Position - Ending	\$ —	\$ —	\$ 240,968,734	\$ (328,049)	

**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 May 31, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Charges of Rentals and Fees	\$ 130,000	\$ 130,000	\$ 103,023	\$ (26,977)	79.25 %
Charges of Fares and Fees	7,790,000	7,790,000	2,580,898	(5,209,102)	33.13 %
General Revenues	40,000	40,000	400,454	360,454	1,001.14 %
<b>Total Revenues</b>	<b>7,960,000</b>	<b>7,960,000</b>	<b>3,084,375</b>	<b>(4,875,625)</b>	<b>38.75 %</b>
<b>EXPENSES:</b>					
Personnel Services	22,247,192	22,247,192	5,948,722	16,298,470	26.74 %
Professional Services	312,000	312,000	54,085	257,915	17.33 %
Outside Contracts	12,803,442	12,900,074	1,809,892	11,090,182	14.03 %
Fuel and Lubricants	2,469,000	2,469,000	1,143,245	1,325,755	46.30 %
Materials and Supplies	495,800	492,800	162,719	330,081	33.02 %
Communications	224,290	224,290	58,426	165,864	26.05 %
Utilities	1,712,000	1,712,000	501,440	1,210,560	29.29 %
Operating Leases	363,900	363,900	299,639	64,261	82.34 %
Travel and Entertainment	81,000	81,000	510	80,490	0.63 %
Benefits Provided	85,000	85,000	7,468	77,532	8.79 %
Maintenance and Repairs	96,000	96,000	41,676	54,324	43.41 %
Other Operating Expenses	11,985,193	8,203,193	5,565,113	2,638,080	67.84 %
<b>Total Expenses</b>	<b>52,874,818</b>	<b>49,186,450</b>	<b>15,592,935</b>	<b>33,593,514</b>	<b>31.70 %</b>
Operating Income (Loss)	(44,914,818)	(41,226,450)	(12,508,560)	28,717,890	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Sales Tax	40,588,397	48,581,688.31	38,751,607	(9,830,081)	79.77 %
Interest Revenue	—	—	11,900	11,900	100.00 %
Interest Expense	(2,056,687.72)	(2,126,687.72)	(923,292)	1,203,396	43.41 %
Capital Outlay	(125,000)	(3,743,367.69)	(14,260)	3,729,108	0.38 %
Current Portion - Bonds, Notes and Capital	(1,485,183)	(1,485,183)	—	1,485,183	— %
Capital Contributions	7,993,291	—	—	—	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>44,914,818</b>	<b>41,226,450</b>	<b>37,825,955</b>	<b>(3,400,495)</b>	<b>91.75 %</b>
Change in Net Position	—	—	25,317,395	25,317,395	
Net Position - Beginning	—	—	172,472,101	—	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 197,789,496</b>	<b>\$ 25,317,395</b>	



**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 May 31, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Charges of Rentals and Fees	\$ 63,901,000	\$ 63,901,000	\$ 45,276,096	\$ (18,624,904)	70.85 %
Sales to Departments	65,000	65,000	33,466	(31,534)	51.49 %
General Revenues	287,000	287,000	245,336	(41,664)	85.48 %
<b>Total Revenues</b>	<b>64,253,000</b>	<b>64,253,000</b>	<b>45,554,898</b>	<b>(18,698,102)</b>	<b>70.90 %</b>
<b>EXPENSES:</b>					
Personnel Services	17,077,027	17,077,027	12,607,624	4,469,403	73.83 %
Professional Services	275,725	355,725	27,375	328,350	7.70 %
Outside Contracts	2,603,500	3,020,500	1,087,743	1,932,757	36.01 %
Fuel and Lubricants	3,029,500	2,975,500	2,007,505	967,995	67.47 %
Benefits Provided	—	—	83	(83)	— %
Materials and Supplies	6,905,350	6,712,050	4,348,557	2,363,493	64.79 %
Communications	304,450	434,450	144,323	290,127	33.22 %
Utilities	100,000	100,000	48,305	51,695	48.31 %
Operating Leases	35,000	35,000	12,423	22,577	35.49 %
Travel and Entertainment	103,500	91,100	—	91,100	— %
Maintenance and Repairs	396,500	463,700	91,089	372,611	19.64 %
Other Operating Expenses	4,615,713	4,237,713	2,507,110	1,730,603	59.16 %
Landfill and Transfer Station	1,000,000	348,308	—	348,308	— %
<b>Total Expenses</b>	<b>36,446,265</b>	<b>35,851,073</b>	<b>22,882,137</b>	<b>12,968,936</b>	<b>63.83 %</b>
<b>Operating Income (Loss)</b>	<b>27,806,735</b>	<b>28,401,927</b>	<b>22,672,761</b>	<b>(5,729,166)</b>	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	3,167,696	3,167,696	2,375,775	(791,921)	75.00 %
Transfers Out	(29,010,772)	(29,605,964)	(14,158,503)	15,447,461	47.82 %
Interest Revenue	200,000	200,000	99,842	(100,158)	49.92 %
Interest Expense	(657,860)	(657,860)	(260,384)	397,476	39.58 %
Current Portion - Bonds, Notes and Capital	(1,505,799)	(1,505,799)	—	1,505,799	— %
Unrealized Loss on Investments	—	—	(61,764)	(61,764)	100.00 %
Capital Contributions	—	—	(638,812)	(638,812)	100.00 %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(27,806,735)</b>	<b>(28,401,927)</b>	<b>(12,643,846)</b>	<b>15,758,081</b>	<b>44.52 %</b>
<b>Change in Net Position</b>	<b>—</b>	<b>—</b>	<b>10,028,915</b>	<b>10,028,915</b>	
<b>Net Position - Beginning</b>	<b>—</b>	<b>—</b>	<b>53,925,718</b>	<b>—</b>	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 63,954,633</b>	<b>\$ 10,028,915</b>	

**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 May 31, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Charges of Tolls	\$ 14,442,584	\$ 14,442,584	\$ 14,043,856	\$ (398,728)	97.24 %
General Revenues	572,431	572,431	475,509	(96,922)	83.07 %
Total Revenues	<u>15,015,015</u>	<u>15,015,015</u>	<u>14,519,365</u>	<u>(495,650)</u>	<u>96.70 %</u>
<b>EXPENSES:</b>					
Personnel Services	3,371,026	3,371,026	2,356,863	1,014,163	69.92 %
Professional Services	151,725	62,182	9,131	53,051	14.68 %
Outside Contracts	1,336,630	1,327,080	779,606	547,474	58.75 %
Fuel and Lubricants	7,350	7,350	3,167	4,183	43.09 %
Materials and Supplies	153,483	157,133	59,022	98,111	37.56 %
Communications	20,600	20,600	2,231	18,369	10.83 %
Utilities	109,500	109,500	54,291	55,209	49.58 %
Operating Leases	346,754	375,109	226,834	148,275	60.47 %
Travel and Entertainment	5,685	5,685	—	5,685	— %
Maintenance and Repairs	161,000	461,460	44,046	417,414	9.54 %
Other Operating Expenses	157,423	159,051	104,033	55,018	65.41 %
Total Expenses	<u>5,821,176</u>	<u>6,056,176</u>	<u>3,639,224</u>	<u>2,416,952</u>	<u>60.09 %</u>
Operating Income (Loss)	9,193,839	8,958,839	10,880,141	1,921,302	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	—	240,000	240,000	—	100.00 %
Transfers Out	(8,559,089)	(8,559,089)	(10,436,580)	1,877,491	121.94 %
Interest Expense	(73,250)	(73,250)	(22,067)	(51,183)	30.13 %
Capital Outlay	(11,500)	(16,500)	—	(16,500)	— %
Current Portion - Bonds, Notes and Capital	(550,000)	(550,000)	—	(550,000)	— %
Total Nonoperating Revenues (Expenses)	<u>(9,193,839)</u>	<u>(8,958,839)</u>	<u>(10,218,647)</u>	<u>1,259,808</u>	<u>114.06 %</u>
Change in Net Position	—	—	661,494	661,494	
Net Position - Beginning	—	—	10,355,934	—	
Net Position - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 11,017,428</u>	<u>\$ 661,494</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 May 31, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
General Revenues	\$ —	\$ —	\$ 51,613	\$ 51,613	100.00 %
Intergovernmental Revenues	1,660,237	1,660,237	1,614,628	(45,609)	97.25 %
Penalties and Interest - Delinquent Taxes	516,000	516,000	397,939	(118,061)	77.12 %
<b>Total Revenues</b>	<b>2,176,237</b>	<b>2,176,237</b>	<b>2,064,180</b>	<b>(112,057)</b>	<b>94.85 %</b>
<b>EXPENSES:</b>					
Personnel Services	1,249,621	1,205,709	863,851	341,858	71.65 %
Professional Services	469	469	343	126	73.13 %
Outside Contracts	313,000	341,912	307,060	34,852	89.81 %
Fuel and Lubricants	100	100	27	73	27.00 %
Materials and Supplies	27,832	22,832	14,744	8,088	64.58 %
Communications	96,779	111,779	106,993	4,786	95.72 %
Operating Leases	144,300	149,300	118,326	30,974	79.25 %
Travel and Entertainment	14,000	14,000	2,293	11,707	16.38 %
Other Operating Expenses	330,136	330,136	210,901	119,235	63.88 %
<b>Total Expenses</b>	<b>2,176,237</b>	<b>2,176,237</b>	<b>1,624,538</b>	<b>551,699</b>	<b>74.65 %</b>
Operating Income (Loss)	—	—	439,642	439,642	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest Revenue	—	—	914	914	100.00 %
Unrealized Loss on Investments	—	—	(2,161)	(2,161)	100.00 %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>—</b>	<b>—</b>	<b>(1,247)</b>	<b>(1,247)</b>	<b>100.00 %</b>
Change in Net Position	—	—	439,642	439,642	
Net Position - Beginning	—	—	1,795,141	—	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 2,234,783</b>	<b>\$ 439,642</b>	

**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 May 31, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Sales to Departments	\$ 16,895,000	\$ 16,895,000	\$ 11,995,344	\$ (4,899,656)	71.00 %
General Revenues	7,000	7,000	1,530	(5,470)	21.86 %
<b>Total Revenues</b>	<b>16,902,000</b>	<b>16,902,000</b>	<b>11,996,874</b>	<b>(4,905,126)</b>	<b>70.98 %</b>
<b>EXPENSES:</b>					
Personnel Services	4,650,395	4,650,395	3,679,054	971,341	79.11 %
Outside Contracts	205,000	381,000	83,672	297,328	21.96 %
Fuel and Lubricants	5,632,105	5,632,105	3,067,357	2,564,748	54.46 %
Materials and Supplies	4,443,000	4,443,000	2,404,999	2,038,001	54.13 %
Communications	3,000	3,000	113	2,887	3.77 %
Utilities	32,500	32,500	13,540	18,960	41.66 %
Operating Leases	10,000	10,000	2,636	7,364	26.36 %
Travel and Entertainment	6,500	6,500	—	6,500	— %
Benefits Provided	2,500	2,500	625	1,875	25.00 %
Maintenance and Repairs	1,700,000	1,700,000	1,621,603	78,397	95.39 %
Other Operating Expenses	41,000	41,000	2,777	38,223	6.77 %
<b>Total Expenses</b>	<b>16,726,000</b>	<b>16,902,000</b>	<b>10,876,376</b>	<b>6,025,624</b>	<b>64.35 %</b>
Operating Income	176,000	—	1,120,498	1,120,498	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest Revenue	—	—	5,227	5,227	100.00 %
Unrealized Loss on Investments	—	—	(4,120)	(4,120)	100.00 %
Capital Outlay	(176,000)	—	—	—	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(176,000)</b>	<b>—</b>	<b>1,107</b>	<b>1,107</b>	<b>100.00 %</b>
Change in Net Position	—	—	1,121,605	1,121,605	
Net (Deficit) - Beginning	—	—	(3,450,256)	—	
<b>Net (Deficit) - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ (2,328,651)</b>	<b>\$ 1,121,605</b>	

**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 May 31, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Premium Contributions	\$ 66,915,934	\$ 66,915,934	\$ 51,643,356	\$ (15,272,578)	77.18 %
General Revenues	—	—	913,908	913,908	— %
<b>Total Revenues</b>	<b>66,915,934</b>	<b>66,915,934</b>	<b>52,557,264</b>	<b>(14,358,670)</b>	<b>78.54 %</b>
<b>EXPENSES:</b>					
Personnel Services	2,915,451	2,915,451	1,460,107	1,455,344	50.08 %
Professional Services	1,248,950	1,248,950	710,510	538,440	56.89 %
Outside Contracts	1,820,910	1,820,910	1,715,591	105,319	94.22 %
Materials and Supplies	44,850	44,850	4,317	40,533	9.63 %
Communications	1,050	1,050	—	1,050	— %
Operating Leases	4,400	4,400	1,650	2,750	37.50 %
Travel and Entertainment	7,000	7,000	—	7,000	— %
Benefits Provided	61,858,008	61,858,008	48,198,202	13,659,806	77.92 %
Other Operating Expenses	12,300	12,300	—	12,300	— %
<b>Total Expenses</b>	<b>67,912,919</b>	<b>67,912,919</b>	<b>52,090,377</b>	<b>15,822,542</b>	<b>76.70 %</b>
Operating Income (Loss)	(996,985)	(996,985)	466,887	1,463,872	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	996,985	996,985	59,017	(937,968)	5.92 %
Interest Revenue	—	—	64,390	64,390	100.00 %
Unrealized Loss on Investments	—	—	(42,628)	(42,628)	100.00 %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>996,985</b>	<b>996,985</b>	<b>80,779</b>	<b>(916,206)</b>	<b>8.10 %</b>
Change in Net Position	—	—	547,666	547,666	
Net Position - Beginning	—	—	16,856,789	—	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 17,404,455</b>	<b>\$ 547,666</b>	