

**INTERIM FINANCIAL STATEMENTS**  
**August 31, 2021**



# CITY OF EL PASO, TEXAS

## Balance Sheet Governmental Funds August 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	\$124,950,547	\$ 6,516,557	\$ 9,187,941	\$323,574,774	\$73,776,445	\$ 87,847,141	\$ 625,853,405
Restricted Cash	—	—	—	—	—	2,000,000	2,000,000
Cash with Fiscal Agent	—	—	—	246,797	—	6,052,456	6,299,253
Receivables - Net of Allowances							
Taxes	26,601,582	—	5,172,458	—	—	—	31,774,040
Interest	120,893	196,408	50,059	433,601	138,179	239,095	1,178,235
Trade	1,659,733	2,000	—	1,873,915	—	783,782	4,319,430
Notes	1,900,000	66,251,291	—	—	—	3,072,434	71,223,725
Due from Other Government Agencies	2,204,742	385,688	—	—	3,398,655	2,181,500	8,170,585
Other	8,368,172	—	—	—	—	5,150,597	13,518,769
Prepaid Items	—	—	—	—	—	74,670	74,670
Due from Other Funds	—	—	378,247	5,000,000	—	106,601	5,484,848
Due from Component Unit	—	—	—	—	—	480,527	480,527
Inventory	4,403,372	—	—	—	—	131,584	4,534,956
<b>Total Assets</b>	<b>170,209,041</b>	<b>73,351,944</b>	<b>14,788,705</b>	<b>331,129,087</b>	<b>77,313,279</b>	<b>108,120,387</b>	<b>774,912,443</b>
Deferred Outflow of Resources - Other	—	—	—	—	—	204,246	204,246
<b>Total Assets and Deferred Outflow of Resources</b>	<b>\$170,209,041</b>	<b>\$ 73,351,944</b>	<b>\$ 14,788,705</b>	<b>\$331,129,087</b>	<b>\$77,313,279</b>	<b>\$ 108,324,633</b>	<b>\$ 775,116,689</b>
<b>LIABILITIES</b>							
Accounts Payable	\$ 16,432,121	\$ 81,948	\$ 7	\$ 1,817,374	\$ 1,255,396	\$ 3,908,924	\$ 23,495,770
Due to Other Funds	(2,364)	—	—	1,466,592	—	5,204,246	6,668,474
Taxes Payable	261,791	23,736	—	5,059	4,453	560,642	855,681
Unearned Revenue	113,464	—	—	—	66,944,524	4,089,429	71,147,417
Due to Other Government Agencies	1,071,489	—	—	—	—	8,749	1,080,238
<b>Total Liabilities</b>	<b>17,876,501</b>	<b>105,684</b>	<b>7</b>	<b>3,289,025</b>	<b>68,204,373</b>	<b>13,771,990</b>	<b>103,247,580</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	—	204,246	—	—	—	2,104,246
<b>Total Deferred Inflows of Resources</b>	<b>11,716,483</b>	<b>66,440,660</b>	<b>5,064,172</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>83,221,315</b>
<b>FUND BALANCES (DEFICITS)</b>							
Nonspendable	4,403,372	—	—	—	—	206,254	4,609,626
Restricted	22,904,477	6,805,600	9,724,526	327,840,062	—	47,091,558	414,366,223
Committed	16,816,869	—	—	—	—	46,244,767	63,061,636
Assigned	—	—	—	—	—	3,269,186	3,269,186
Unassigned (Deficits)	96,491,339	—	—	—	9,108,906	(2,259,122)	103,341,123
<b>Total Fund Balances (Deficits)</b>	<b>140,616,057</b>	<b>6,805,600</b>	<b>9,724,526</b>	<b>327,840,062</b>	<b>9,108,906</b>	<b>94,552,643</b>	<b>588,647,794</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$170,209,041</b>	<b>\$ 73,351,944</b>	<b>\$ 14,788,705</b>	<b>\$331,129,087</b>	<b>\$77,313,279</b>	<b>\$ 108,324,633</b>	<b>\$ 775,116,689</b>

# CITY OF EL PASO, TEXAS

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

### Governmental Funds

#### For the Period Ending August 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	\$226,204,719	\$ —	\$106,287,076	\$ —	\$ —	\$ 8,726,462	\$ 341,218,257
Penalties and Interest - Delinquent Taxes	1,638,277	—	779,467	—	—	554	2,418,298
Sales Taxes	111,052,532	—	—	—	—	82,927	111,135,459
Hotel Occupancy Tax	—	—	—	2,701,028	—	7,557,257	10,258,285
Rental Vehicle Tax	—	—	—	—	—	2,459,276	2,459,276
Franchise Fees	50,399,358	—	—	—	—	17,501,142	67,900,500
Charges for Services	25,206,817	3,010,523	620,041	—	—	25,755,913	54,593,294
Fines and Forfeitures	6,897,023	—	—	—	—	517,754	7,414,777
Licenses and Permits	13,963,267	—	—	—	—	1,273,366	15,236,633
Ticket Sales	—	—	—	—	—	135,004	135,004
Intergovernmental Revenues	1,208,297	5,936,435	—	9,698,464	143,870,263	24,843,705	185,557,164
Interest Earnings	146,967	4,746	106,850	199,033	33,561	74,423	565,580
Rents and Other	8,980,448	308,984	500	1,327,979	—	7,147,634	17,765,545
<b>Total Revenues</b>	<b>445,697,705</b>	<b>9,260,688</b>	<b>107,793,934</b>	<b>13,926,504</b>	<b>143,903,824</b>	<b>96,075,417</b>	<b>816,658,072</b>
<b>EXPENDITURES</b>							
<b>Current:</b>							
General Government	36,096,385	51,167	—	772,774	1,795,249	593,269	39,308,844
Public Safety	265,313,069	—	—	7,981	37,543,001	17,340,941	320,204,992
Public Works	35,718,609	—	—	3,908,527	5,740,862	7,970,684	53,338,682
Public Health	5,016,804	—	—	—	2,577,985	12,732,883	20,327,672
Parks Department	22,148,415	—	—	—	131,988	1,520,790	23,801,193
Library	4,732,275	—	—	10,338	—	143,079	4,885,692
Non Departmental	13,467,293	—	8,730	7,000	2,000,714	11,685,517	27,169,254
Culture and Recreation	5,906,303	—	—	2,096,144	191,090	15,147,458	23,340,995
Economic Development	7,981,694	—	—	—	20,475,631	10,054,201	38,511,526
Animal Services	—	—	—	13,457	—	7,677,409	7,690,866
Community and Human Development	559,251	7,290,165	—	8,000	31,542,391	1,398,493	40,798,300
<b>Debt Service:</b>							
Principal	—	—	59,545,279	—	—	650,000	60,195,279
Interest Expense	—	—	66,946,334	—	—	6,980,289	73,926,623
Fiscal Fees	—	—	722,925	1,091,168	—	334,620	2,148,713
Capital Outlay	1,244,188	663,298	—	88,873,545	32,086,421	2,960,537	125,827,989
<b>Total Expenditures</b>	<b>398,184,286</b>	<b>8,004,630</b>	<b>127,223,268</b>	<b>96,788,934</b>	<b>134,085,332</b>	<b>97,190,170</b>	<b>861,476,620</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	47,513,419	1,256,058	(19,429,334)	(82,862,430)	9,818,492	(1,114,753)	(44,818,548)
<b>OTHER FINANCING SOURCES(USES):</b>							
Transfers In	39,314,168	—	5,444,016	3,406,933	—	12,351,543	60,516,660
Transfers Out	(18,473,811)	—	—	(3,245,107)	—	(5,061,606)	(26,780,524)
Proceeds from Sale of Capital Assets	27,864	—	—	219,132	—	1,823,924	2,070,920
Face Amount of Bonds Issued	—	—	—	119,165,000	—	—	119,165,000
Face Amount of Refunding Bonds Issued	—	—	81,770,000	—	—	26,820,000	108,590,000
Premium on Issuance of Bonds	—	—	—	22,322,593	—	—	22,322,593
Payment to Refunding Bond Escrow Agent	—	—	(74,428,534)	—	—	(22,500,000)	(96,928,534)
Capital Contributions	—	—	—	—	—	5,076,003	5,076,003
<b>Total Other Financing Sources (Uses)</b>	<b>20,868,221</b>	<b>—</b>	<b>12,785,482</b>	<b>141,868,551</b>	<b>—</b>	<b>18,509,864</b>	<b>194,032,118</b>
Net Change in Fund Balances	68,381,640	1,256,058	(6,643,852)	59,006,121	9,818,492	17,395,111	149,213,570
Fund Balances (Deficits) - Beginning	72,234,417	5,549,542	16,368,378	268,833,941	(709,586)	77,157,532	439,434,224
Fund Balances - Ending	<u>\$140,616,057</u>	<u>\$ 6,805,600</u>	<u>\$ 9,724,526</u>	<u>\$327,840,062</u>	<u>\$ 9,108,906</u>	<u>\$ 94,552,643</u>	<u>\$ 588,647,794</u>

# CITY OF EL PASO, TEXAS

## Statement of Net Position

### Proprietary Funds

August 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	\$ 63,453,345	\$ 64,900,240	\$ 29,907,432	\$ 10,028,500	\$ 7,718,379	\$176,007,896	\$37,147,405
Receivables - Net of Allowances:							
Taxes	—	—	7,741,645	—	—	7,741,645	—
Interest	67,569	88,464	9,261	16,078	2,992	184,364	63,776
Trade	2,159,019	2,946,435	199,291	10,949	53,311	5,369,005	5,313
Due from Other Government Agencies	129,492	10,123	2,537,798	—	—	2,677,413	—
Due from Component Unit	—	2,402,626	—	—	—	2,402,626	—
Prepaid Items	2,402	—	49,009	—	—	51,411	—
Due From Other Funds	—	—	1,466,593	—	—	1,466,593	—
Inventory	1,337,333	—	5,439,565	—	—	6,776,898	772,483
<b>Total Current Assets</b>	<b>67,149,160</b>	<b>70,347,888</b>	<b>47,350,594</b>	<b>10,055,527</b>	<b>7,774,682</b>	<b>202,677,851</b>	<b>37,988,977</b>
Noncurrent Assets:							
Capital Assets:							
Uncollected Property Taxes Receivable - Other Taxing Entities	—	—	—	—	77,007,893	77,007,893	—
Land	1,377,611	6,887,813	11,708,907	2,469,531	—	22,443,862	—
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>288,058,184</b>	<b>53,293,860</b>	<b>253,435,630</b>	<b>16,110,759</b>	<b>77,042,081</b>	<b>687,940,514</b>	<b>175,362</b>
<b>Total Assets</b>	<b>355,207,344</b>	<b>123,641,748</b>	<b>300,786,224</b>	<b>26,166,286</b>	<b>84,816,763</b>	<b>890,618,365</b>	<b>38,164,339</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred Outflow of Resources - Other	—	—	770,056	—	—	770,056	—
Deferred Charge on Refunding	276,677	274,567	841,593	—	—	1,392,837	—
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>7,374,097</b>	<b>14,108,390</b>	<b>992,107</b>	<b>53,054</b>	<b>27,770,714</b>	<b>2,115,859</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 360,450,410</b>	<b>\$ 131,015,845</b>	<b>\$ 314,894,614</b>	<b>\$27,158,393</b>	<b>\$84,869,817</b>	<b>\$918,389,079</b>	<b>\$40,280,198</b>

# CITY OF EL PASO, TEXAS

## Statement of Net Position

### Proprietary Funds

August 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	\$ 1,377,287	\$ 1,016,479	\$ 2,098,859	\$ 157,153	\$ 43,275	\$ 4,693,053	\$ 567,385
Accrued Payroll	197,004	145,807	259,603	29,476	11,286	643,176	57,407
Due to Other Funds	—	280,602	—	—	—	280,602	—
Taxes Payable	52,974	154,863	—	6,993	—	214,830	—
Interest Payable on Bonds and Notes	162,968	27,410	85,695	3,052	—	279,125	—
Due to Other Government Agencies	—	—	770,056	—	1,452,439	2,222,495	—
Unearned Revenue	1,691,925	—	—	7,500	911	1,700,336	—
Property Taxes Subject to Refund - Other Taxing Entities	—	—	—	—	1,419,272	1,419,272	—
Prepaid Property Taxes	—	—	—	—	3,197,729	3,197,729	—
<b>Total Current Liabilities</b>	<b>3,482,158</b>	<b>1,625,161</b>	<b>3,214,213</b>	<b>204,174</b>	<b>6,124,912</b>	<b>14,650,618</b>	<b>624,792</b>
Noncurrent Liabilities:							
Bond Obligations	33,856,953	13,328,979	49,630,131	1,069,664	—	97,885,727	—
Revenue Bonds	46,799,318	—	—	—	—	46,799,318	—
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	—	—	—	—	77,007,893	77,007,893	—
<b>Total Noncurrent Liabilities</b>	<b>104,133,722</b>	<b>62,233,772</b>	<b>102,640,102</b>	<b>5,649,992</b>	<b>77,118,834</b>	<b>351,776,422</b>	<b>27,614,396</b>
<b>Total Liabilities</b>	<b>107,615,880</b>	<b>63,858,933</b>	<b>105,854,315</b>	<b>5,854,166</b>	<b>83,243,746</b>	<b>366,427,040</b>	<b>28,239,188</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	206,960,215	39,571,704	203,157,538	14,971,297	33,120	464,693,874	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)	26,813,779	24,943,823	1,732,610	5,836,336	1,545,775	60,872,323	11,023,959
<b>Total Net Position</b>	<b>250,757,622</b>	<b>64,515,527</b>	<b>204,890,148</b>	<b>20,807,633</b>	<b>1,578,895</b>	<b>542,549,825</b>	<b>11,199,321</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$360,450,410</b>	<b>\$ 131,015,845</b>	<b>\$314,894,614</b>	<b>\$ 27,158,393</b>	<b>\$84,869,817</b>	<b>\$918,389,079</b>	<b>\$ 40,280,198</b>

**CITY OF EL PASO, TEXAS**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**For the Period Ending August 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	\$ 36,337,004	\$ 63,014,515	\$ 191,780	\$ 180	\$ —	\$ 99,543,479	\$ —
Charges of Tolls	—	—	—	24,603,112	—	24,603,112	—
Charges of Fares and Fees	315,671	—	3,601,399	—	—	3,917,070	—
Sales to Departments	—	48,617	—	—	—	48,617	16,532,480
Premium Contributions	—	—	—	—	—	—	62,774,107
Intergovernmental Revenues	—	—	—	—	1,691,788	1,691,788	—
Penalties and Interest - Delinquent taxes	—	—	—	—	526,316	526,316	—
General Revenues	1,766,593	324,692	1,545,012	585,726	11,760	4,233,783	1,144,819
<b>Total Operating Revenues</b>	<b>38,419,268</b>	<b>63,387,824</b>	<b>5,338,191</b>	<b>25,189,018</b>	<b>2,229,864</b>	<b>134,564,165</b>	<b>80,451,406</b>
<b>OPERATING EXPENSES:</b>							
Personnel Services	17,149,571	17,281,924	27,126,667	3,153,487	1,128,707	65,840,356	6,821,130
Contractual Services	53,350	—	—	582,272	—	635,622	—
Professional Services	540,299	112,835	78,430	13,440	343	745,347	1,007,893
Outside Contracts	5,722,333	1,745,304	11,809,095	1,251,509	312,484	20,840,725	2,440,134
Fuel and Lubricants	116,527	2,799,373	1,142,100	5,073	27	4,063,100	3,995,911
Materials and Supplies	1,214,319	6,091,690	4,708,349	138,774	21,388	12,174,520	3,327,345
Communications	190,788	240,232	145,580	4,291	109,509	690,400	113
Utilities	1,717,795	89,653	1,374,726	82,213	—	3,264,387	20,435
Operating Leases	18,983	20,844	760,810	371,750	145,655	1,318,042	6,005
Travel and Training	38,971	1,384	2,877	—	10,854	54,086	—
Benefits Provided	285	—	17,825	—	—	18,110	62,896,641
Maintenance and Repairs	467,026	220,441	340,521	119,933	—	1,147,921	2,299,453
Other Operating Expenses	2,217,187	3,564,557	5,193,720	145,995	280,270	11,401,729	5,460
Capital Outlay	5,555,434	5,162,684	5,406,623	94,184	—	16,218,925	—
<b>Total Operating Expenses</b>	<b>35,002,868</b>	<b>37,330,921</b>	<b>58,107,323</b>	<b>5,962,921</b>	<b>2,009,237</b>	<b>138,413,270</b>	<b>82,820,520</b>
<b>Operating Income (Loss)</b>	<b>3,416,400</b>	<b>26,056,903</b>	<b>(52,769,132)</b>	<b>19,226,097</b>	<b>220,627</b>	<b>(3,849,105)</b>	<b>(2,369,114)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>							
Interest Earnings	96,225	125,841	21,729	16,970	4,613	265,378	85,262
Interest Expense	(3,420,657)	(478,315)	(1,678,310)	(58,692)	—	(5,635,974)	—
Customer Facility Charge	2,374,346	—	—	—	—	2,374,346	—
Sales Tax	—	—	53,595,836	—	—	53,595,836	—
FTA Subsidy	—	—	4,619,775	—	—	4,619,775	—
Other Revenues	—	—	13,204,003	—	—	13,204,003	—
Gain (Loss) on Sale of Equipment and Land	6,562,719	—	—	—	—	6,562,719	—
Unrealized Loss on Investments	(49,442)	(61,764)	—	(11,735)	(2,161)	(125,102)	(46,748)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>5,563,191</b>	<b>(414,238)</b>	<b>69,763,033</b>	<b>(53,457)</b>	<b>2,452</b>	<b>74,860,981</b>	<b>38,514</b>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>8,979,591</b>	<b>25,642,665</b>	<b>16,993,901</b>	<b>19,172,640</b>	<b>223,079</b>	<b>71,011,876</b>	<b>(2,330,600)</b>
Capital Contributions Received	4,057,673	475,566	15,689,892	—	—	20,223,131	—
Capital Contributions Expense	—	(638,812)	—	—	—	(638,812)	—
Transfers Out	(25,500,773)	(19,779,126)	—	(22,591,517)	(439,347)	(68,310,763)	—
Transfers In	25,500,773	5,078,046	—	3,872,451	—	34,451,270	123,388
<b>Change in Net Position</b>	<b>13,037,264</b>	<b>10,778,339</b>	<b>32,683,793</b>	<b>453,574</b>	<b>(216,268)</b>	<b>56,736,702</b>	<b>(2,207,212)</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>\$ 250,757,622</b>	<b>\$ 64,515,527</b>	<b>\$ 204,890,148</b>	<b>\$ 20,807,633</b>	<b>\$ 1,578,895</b>	<b>\$ 542,549,825</b>	<b>\$ 11,199,321</b>

# CITY OF EL PASO, TEXAS

## Statement of Cash Flows Proprietary Funds For the Period Ending August 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	\$ 42,039,463	\$ 67,892,502	\$ 5,265,436	\$ 25,184,366	\$ 2,179,689	\$142,561,456	\$ 80,452,216
Payments to Suppliers	(15,930,225)	(17,698,603)	(25,080,497)	(2,760,251)	(853,564)	(62,323,140)	(76,822,002)
Payments to Employees	(17,280,858)	(17,512,405)	(27,409,285)	(3,189,571)	(1,142,244)	(66,534,363)	(6,883,679)
Payment to Other Governments	—	—	—	—	(1,327,274)	(1,327,274)	—
Operating Grants and Contributions	—	107,650	361,024	—	—	468,674	—
Net Cash Provided by (Used for) Operating Activities	<u>8,828,380</u>	<u>32,789,144</u>	<u>(46,863,322)</u>	<u>19,234,544</u>	<u>(1,143,393)</u>	<u>12,845,353</u>	<u>(3,253,465)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Transfers to Other Funds	(25,500,773)	(19,779,126)	—	(22,591,517)	(439,347)	(68,310,763)	—
Transfers from Other Funds	25,500,773	5,078,046	—	3,872,451	—	34,451,270	123,388
Advances to Other Funds	—	—	—	—	—	—	2,998,616
Advances from Other Funds	—	172,126	(2,998,616)	—	—	(2,826,490)	—
Sales Tax	—	—	53,595,835	—	—	53,595,835	—
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>—</u>	<u>(14,528,954)</u>	<u>50,597,219</u>	<u>(18,719,066)</u>	<u>(439,347)</u>	<u>16,909,852</u>	<u>3,122,004</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Customer Facility Charges	2,374,346	—	—	—	—	2,374,346	—
Capital Contributions from Other Governments and Agencies	4,057,673	475,566	33,513,670	—	—	38,046,909	—
Purchases of Capital Assets	7,283,443	(5,162,684)	(5,406,623)	(94,185)	—	(3,380,049)	—
Principal Paid on Capital Debt	(6,140,071)	(1,738,229)	(620,743)	(564,558)	—	(9,063,601)	—
Interest Paid on Capital Debt	(3,420,657)	(478,315)	(1,678,310)	(58,692)	—	(5,635,974)	—
Proceeds from Sale of Capital Assets	6,562,719	—	—	—	—	6,562,719	—
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>10,717,453</u>	<u>(6,903,662)</u>	<u>25,807,994</u>	<u>(717,435)</u>	<u>—</u>	<u>28,904,350</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	34,269	42,841	12,468	2,073	1,812	93,463	26,188
Net Cash Provided by (Used for) Investing Activities	<u>36,127,405</u>	<u>45,131,027</u>	<u>12,468</u>	<u>8,568,477</u>	<u>1,579,249</u>	<u>91,418,626</u>	<u>34,152,715</u>
Net Increase (Decrease) in Cash	55,673,238	56,487,555	29,554,359	8,366,520	(3,491)	150,078,181	34,021,254
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>\$ 63,453,345</u>	<u>\$ 64,900,240</u>	<u>\$ 29,907,432</u>	<u>\$ 10,028,500</u>	<u>\$ 7,718,379</u>	<u>\$176,007,896</u>	<u>\$ 37,147,405</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>							
Operating Income (Loss)	\$ 3,416,400	\$ 26,056,903	\$ (52,769,132)	\$ 19,226,097	\$ 220,627	\$ (3,849,105)	\$ (2,369,114)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Purchase of Capital Assets	5,555,434	5,162,684	5,406,623	94,184	—	16,218,925	—
Change in Assets and Liabilities:							
Receivables, Net	3,644,371	4,623,244	275,097	(7,156)	(50,175)	8,485,381	810
Inventories	—	—	1,086,334	—	—	1,086,334	—
Accounts and Other Payables	(3,663,416)	(2,823,206)	(579,626)	(42,497)	(1,300,308)	(8,409,053)	(822,612)
Accrued Expenses	(124,409)	(230,481)	(282,618)	(36,084)	(13,537)	(687,129)	(62,549)
Net Cash Provided by (Used for) Operating Activities	<u>\$ 8,828,380</u>	<u>\$ 32,789,144</u>	<u>\$ (46,863,322)</u>	<u>\$ 19,234,544</u>	<u>\$ (1,143,393)</u>	<u>\$ 12,845,353</u>	<u>\$ (3,253,465)</u>

# CITY OF EL PASO, TEXAS

## Statement of Fiduciary Net Position

August 31, 2021

ASSETS	Pension Trust Funds	Custodial Funds
Cash	\$ 38,117,471	\$ 54,493,618
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	—	287,784
Prepaid Items	23,837	—
Capital Assets:		
Buildings, Improvements & Equipment, Net	4,737,638	10,328
Work In Progress	—	9,975,742
Total Assets	2,550,847,003	68,563,189
 LIABILITIES		
Accounts Payable	90,332,288	481,672
Accrued Expenses	2,321,482	4,069,759
Taxes Payable	—	18,410
Accrued Interest on Long-term Liabilities	—	1,026,078
Bonds and Notes Payable	—	152,223,685
Unearned Revenue	6,109	13,681,759
Total Liabilities	92,659,879	171,501,363
 NET POSITION (DEFICIT):		
Restricted For Pensions And Other Purposes	\$ 2,458,187,124	\$ (102,938,174)



**CITY OF EL PASO, TEXAS**  
**Statement of Changes in Fiduciary Net Position**  
**For the Period Ending August 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	—	13,094,668
Federal Grant Proceeds	—	1,457,035
State Grant Proceeds	—	5,991,514
Other Grant Proceeds	—	4,300
Bike Share Revenues	—	83,593
Local Governments	—	8,682,461
Investment Income:		34,606
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>29,348,177</u>
Other Income	20,056	—
Total Additions	<u>478,447,011</u>	<u>29,348,177</u>
<b>DEDUCTIONS:</b>		
Benefits Paid to Plan Members	164,430,284	—
Refunds	7,866,974	—
Salaries and Benefits	—	1,249,017
Professional Services	—	620,720
Contract Services	—	865,816
Supplies and Other	—	22,866
Administrative Expenses	3,904,158	166,177
Interest on Long-term Debt	—	4,379,558
Intergovernmental Transfers	—	48,055,168
Grants - Subrecipients	—	239,171
Depreciation and Amortization Expense	158,715	—
Total Deductions	<u>176,360,131</u>	<u>55,598,493</u>
Net Change in Fiduciary Net Position	302,086,880	(26,250,316)
Net Position (Deficit) - Beginning	2,156,100,244	(76,687,858)
Net Position (Deficit) - Ending	<u>\$ 2,458,187,124</u>	<u>\$ (102,938,174)</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 August 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	\$ 226,204,719	\$ (690,115)	99.70 %
Penalties and Interest - Delinquent Taxes	—	—	1,638,277	1,638,277	100.00 %
Sales Taxes	82,572,139	82,572,139	111,052,532	28,480,393	134.49 %
Franchise Fees	45,465,495	45,465,495	50,399,358	4,933,863	110.85 %
Licenses and Permits	10,640,778	10,640,778	13,963,267	3,322,489	131.22 %
Fines and Forfeitures	4,950,740	4,950,740	6,897,023	1,946,283	139.31 %
Charges for Services	28,064,932	28,064,932	25,206,817	(2,858,115)	89.82 %
Intergovernmental Revenues	1,484,329	1,484,329	1,208,297	(276,032)	81.40 %
Rents and Other	10,640,281	10,715,281	8,980,448	(1,734,833)	83.81 %
Interest	100,000	100,000	146,967	46,967	146.97 %
Proceeds from Sale of Capital Assets	—	—	27,864	27,864	100.00 %
Transfers In	31,171,793	31,171,793	39,314,168	8,142,375	126.12 %
Amounts Available for Appropriation from Current Year Resources	441,985,321	442,060,321	485,039,737	42,979,416	109.72 %
<b>Charges to Appropriations (Outflows):</b>					
<b>General Government:</b>					
Mayor and Council	1,592,657	1,580,947	1,435,624	145,323	90.81 %
City Manager	3,684,302	3,684,302	3,625,122	59,180	98.39 %
City Clerk	1,293,756	1,392,012	1,574,658	(182,646)	113.12 %
Office of the Comptroller	2,711,287	2,711,287	2,562,506	148,781	94.51 %
Purchasing and Strategic Sourcing	1,534,502	1,534,502	1,298,803	235,699	84.64 %
Information Technology	18,953,219	18,953,219	17,167,630	1,785,589	90.58 %
City Attorney	3,845,153	3,845,153	4,007,034	(161,881)	104.21 %
Human Resources	2,184,186	2,184,186	2,021,429	162,757	92.55 %
<b>Public Safety and Community Services:</b>					
Police Department	152,636,914	152,743,432	147,216,447	5,526,985	96.38 %
Fire Department	119,240,343	119,240,343	118,986,754	253,589	99.79 %
Municipal Court	5,193,888	5,193,888	4,553,364	640,524	87.67 %
Public Health	6,585,140	6,585,140	5,016,804	1,568,336	76.18 %
Library	8,994,799	8,994,799	4,738,582	4,256,217	52.68 %
Parks Department	26,115,835	26,219,835	22,402,741	3,817,094	85.44 %
<b>Transportation and Public Works:</b>					
Capital Improvement Department	6,128,199	6,128,199	5,439,661	688,538	88.76 %
Streets and Maintenance	35,663,886	35,559,887	31,880,061	3,679,826	89.65 %
<b>Development and Tourism:</b>					
<b>City Development:</b>					
Planning and Inspections	7,343,043	7,343,043	6,380,001	963,042	86.88 %
Economic Development	1,826,045	1,912,755	1,733,092	179,663	90.61 %
Community and Human Development	911,708	911,708	559,251	352,457	61.34 %
<b>Culture and Recreation:</b>					
Museums and Cultural Affairs	2,393,440	2,393,440	1,554,341	839,099	64.94 %
Zoo	5,230,432	5,230,432	4,351,962	878,470	83.20 %
<b>Non Departmental:</b>					
Non Departmental	27,922,585	27,824,329	28,152,230	(327,901)	101.18 %
<b>Total Charges to Appropriations</b>	<b>441,985,321</b>	<b>442,166,839</b>	<b>416,658,097</b>	<b>25,508,742</b>	<b>94.23 %</b>
<b>Net Change in Fund Balance</b>	<b>—</b>	<b>(106,518)</b>	<b>68,381,640</b>	<b>68,488,158</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>\$ (106,518)</b>	<b>\$ 140,616,057</b>	<b>\$ 68,488,158</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 August 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	\$106,287,076	\$ 3,996,139	103.91 %
Penalties and Interest - Delinquent Taxes	—	—	779,467	779,467	100.00 %
Charges for Services	448,746	448,746	620,041	171,295	138.17 %
Interest	—	—	106,850	106,850	100.00 %
County Participation	125,930	125,930	—	(125,930)	— %
Rents and Other	—	—	500	500	100.00 %
<b>Total Revenues</b>	102,865,613	102,865,613	107,793,934	4,928,321	104.79 %
<b>EXPENDITURES</b>					
Current:					
Non Departmental	—	—	8,730	(8,730)	100.00 %
Debt Service:					
Principal	50,937,032	50,937,032	59,545,279	(8,608,247)	116.90 %
Interest	60,694,313	60,694,313	66,946,334	(6,252,021)	110.30 %
Fiscal Fees	28,400	28,400	722,925	(694,525)	2,545.51 %
<b>Total Expenditures</b>	111,659,745	111,659,745	127,223,268	(15,563,523)	113.94 %
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(8,794,132)	(8,794,132)	(19,429,334)	(10,635,202)	
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	4,794,132	4,794,132	5,444,016	(649,884)	113.56 %
Face Amount of Refunding Bonds Issued	—	—	81,770,000	(81,770,000)	100.00 %
Payment to Refunding Bond Escrow Agent	—	—	(74,428,534)	74,428,534	100.00 %
Intrafund Transfers	4,000,000	4,000,000	—	4,000,000	— %
<b>Total Other Financing Sources (Uses)</b>	8,794,132	8,794,132	12,785,482	(3,991,350)	145.39 %
<b>Net Change in Fund Balance</b>	—	—	(6,643,852)	(6,643,852)	
Fund Balance - Beginning	—	—	16,368,378	—	
<b>Fund Balance - Ending</b>	\$ —	\$ —	\$ 9,724,526	\$ (6,643,852)	

# CITY OF EL PASO, TEXAS

## Combining Balance Sheet Non-major Governmental Funds August 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	\$ (1,188,831)	\$ 350,766	\$ 276,640	\$ (1,643,054)	\$ 21,899,828	\$ 221,527	\$ 29,752,883	\$ 38,177,382	\$ 87,847,141
Restricted Cash	—	—	—	—	—	—	2,000,000	—	2,000,000
Cash with Fiscal Agent	—	—	—	—	—	6,052,456	—	—	6,052,456
Receivables - Net of Allowances									
Interest	—	—	106	1,079	28,589	—	35,067	174,254	239,095
Trade	219,337	—	—	14,017	—	—	2,200	548,228	783,782
Notes	—	—	—	—	—	—	—	3,072,434	3,072,434
Due from Other Government Agencies	360,518	420,827	190	1,399,965	—	—	—	—	2,181,500
Other	—	—	—	—	—	2,850,956	2,177,000	122,641	5,150,597
Due from Other Funds	—	—	—	—	—	—	—	106,601	106,601
Due from Component Unit	—	—	—	—	—	—	—	480,527	480,527
Prepaid Items	—	—	—	—	—	74,670	—	—	74,670
Inventory	—	—	—	—	—	131,584	—	—	131,584
<b>Total Assets</b>	<b>(608,976)</b>	<b>771,593</b>	<b>276,936</b>	<b>(227,993)</b>	<b>21,928,417</b>	<b>9,331,193</b>	<b>33,967,150</b>	<b>42,682,067</b>	<b>108,120,387</b>
Deferred Outflow of Resources - Other	—	—	—	—	—	—	—	204,246	204,246
<b>Total Assets and Deferred Outflow of Resources</b>	<b>\$ (608,976)</b>	<b>\$ 771,593</b>	<b>\$ 276,936</b>	<b>\$ (227,993)</b>	<b>\$ 21,928,417</b>	<b>\$ 9,331,193</b>	<b>\$ 33,967,150</b>	<b>\$ 42,886,313</b>	<b>\$108,324,633</b>
<b>LIABILITIES</b>									
Accounts Payable	\$ 295,650	\$ 136,235	\$ 353	\$ 298,352	\$ 336,177	\$ 1,372,963	\$ 347,885	\$ 1,121,309	\$ 3,908,924
Due to Other Funds	—	—	—	—	—	—	5,000,000	204,246	5,204,246
Taxes Payable	132,196	47,041	—	119,636	39,164	—	585	222,020	560,642
Unearned Revenue	55,355	1,082,199	248,035	24,657	—	2,679,183	—	—	4,089,429
Due to Other Government Agencies	—	2,425	—	—	—	—	—	6,324	8,749
<b>Total Liabilities</b>	<b>483,201</b>	<b>1,267,900</b>	<b>248,388</b>	<b>442,645</b>	<b>375,341</b>	<b>4,052,146</b>	<b>5,348,470</b>	<b>1,553,899</b>	<b>13,771,990</b>
<b>FUND BALANCES (DEFICITS)</b>									
Nonspendable	—	—	—	—	—	206,254	—	—	206,254
Restricted	—	—	28,548	—	21,553,076	5,072,793	—	20,437,141	47,091,558
Committed	—	—	—	—	—	—	28,618,680	17,626,087	46,244,767
Assigned	—	—	—	—	—	—	—	3,269,186	3,269,186
Unassigned (Deficits)	(1,092,177)	(496,307)	—	(670,638)	—	—	—	—	(2,259,122)
<b>Total Fund Balances (Deficits)</b>	<b>(1,092,177)</b>	<b>(496,307)</b>	<b>28,548</b>	<b>(670,638)</b>	<b>21,553,076</b>	<b>5,279,047</b>	<b>28,618,680</b>	<b>41,332,414</b>	<b>94,552,643</b>
<b>Total Liabilities and Fund Balances (Deficits)</b>	<b>\$ (608,976)</b>	<b>\$ 771,593</b>	<b>\$ 276,936</b>	<b>\$ (227,993)</b>	<b>\$ 21,928,417</b>	<b>\$ 9,331,193</b>	<b>\$ 33,967,150</b>	<b>\$ 42,886,313</b>	<b>\$108,324,633</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, 2021

	Special Revenue Funds								Total
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	
<b>REVENUES</b>									
Property Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 8,726,462	\$ 8,726,462
Penalties and Interest - Delinquent taxes	—	—	—	—	—	—	—	554	554
Sales Taxes	—	—	—	—	—	—	82,927	—	82,927
Hotel Occupancy Tax	—	—	—	—	—	—	534,683	7,022,574	7,557,257
Rental Vehicle Tax	—	—	—	—	—	—	—	2,459,276	2,459,276
Franchise Fees	—	—	—	—	—	—	13,995,786	3,505,356	17,501,142
Charges for Services	—	—	—	91,932	—	6,112,002	53,399	19,498,580	25,755,913
Fines and Forfeitures	—	—	—	—	—	—	—	517,754	517,754
Licenses and Permits	—	—	—	—	—	—	—	1,273,366	1,273,366
Ticket Sales	—	—	—	—	—	—	—	135,004	135,004
Intergovernmental Revenues	4,420,760	3,020,090	391,994	9,825,862	6,636,579	—	—	548,420	24,843,705
Interest Earnings	—	—	18	—	16,873	—	30,722	26,810	74,423
Rents and Other	1,686	—	52,173	—	—	1,444,924	604,400	5,044,451	7,147,634
<b>Total Revenues</b>	<b>4,422,446</b>	<b>3,020,090</b>	<b>444,185</b>	<b>9,917,794</b>	<b>6,653,452</b>	<b>7,556,926</b>	<b>15,301,917</b>	<b>48,758,607</b>	<b>96,075,417</b>
<b>EXPENDITURES</b>									
Current:									
General Government	—	—	43,659	—	—	—	—	549,610	593,269
Public Safety	4,966,661	2,867,077	72,269	—	1,405,557	—	—	8,029,377	17,340,941
Public Works	—	—	—	—	—	—	—	7,970,684	7,970,684
Public Health	—	—	—	10,816,051	1,916,832	—	—	—	12,732,883
Parks Department	—	2,479	—	—	—	—	—	1,518,311	1,520,790
Library	77,386	—	—	—	—	—	—	65,693	143,079
Non Departmental	—	—	—	—	—	—	—	11,685,517	11,685,517
Culture and Recreation	10,000	87,020	—	—	—	5,728,802	—	9,321,636	15,147,458
Economic Development	—	—	—	—	—	—	9,407,723	646,478	10,054,201
Animal Services	—	—	37,043	—	—	—	—	7,640,366	7,677,409
Community and Human Development	—	553,845	—	—	—	—	—	844,648	1,398,493
Debt Service:									
Principal	—	—	—	—	—	—	—	650,000	650,000
Interest Expense	—	—	—	—	—	—	—	6,980,289	6,980,289
Fiscal Fees	—	—	—	—	—	—	—	334,620	334,620
Capital Outlay	817,685	—	49,887	58,343	115,010	—	1,333,251	586,361	2,960,537
<b>Total Expenditures</b>	<b>5,871,732</b>	<b>3,510,421</b>	<b>202,858</b>	<b>10,874,394</b>	<b>3,437,399</b>	<b>5,728,802</b>	<b>10,740,974</b>	<b>56,823,590</b>	<b>97,190,170</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,449,286)	(490,331)	241,327	(956,600)	3,216,053	1,828,124	4,560,943	(8,064,983)	(1,114,753)
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfers In	—	—	—	—	—	—	5,617,651	6,733,892	12,351,543
Transfers Out	—	—	—	—	—	—	—	(5,061,606)	(5,061,606)
Capital Contributions	—	—	—	—	—	—	—	5,076,003	5,076,003
Payment to Refunding Bond Escrow Agent	—	—	—	—	—	—	—	(22,500,000)	(22,500,000)
Face Amount of Refunding Bonds Issued	—	—	—	—	—	—	—	26,820,000	26,820,000
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	—	1,823,924	1,823,924
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,617,651</b>	<b>12,892,213</b>	<b>18,509,864</b>
<b>Net Change in Fund Balances</b>	<b>(1,449,286)</b>	<b>(490,331)</b>	<b>241,327</b>	<b>(956,600)</b>	<b>3,216,053</b>	<b>1,828,124</b>	<b>10,178,594</b>	<b>4,827,230</b>	<b>17,395,111</b>
Fund Balances (Deficits)- 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 (Deficits) - Ending</b>	<b><u>\$ (1,092,177)</u></b>	<b><u>\$ (496,307)</u></b>	<b><u>\$ 28,548</u></b>	<b><u>\$ (670,638)</u></b>	<b><u>\$ 21,553,076</u></b>	<b><u>\$ 5,279,047</u></b>	<b><u>\$ 28,618,680</u></b>	<b><u>\$ 41,332,414</u></b>	<b><u>\$ 94,552,643</u></b>

# CITY OF EL PASO, TEXAS

## Combining Statement of Net Position Internal Service Funds

August 31, 2021

	Supply and Support	Self Insurance	Total
<b>ASSETS:</b>			
Current Assets:			
Pooled Cash and Investments	\$ 4,635,835	\$ 32,511,570	\$ 37,147,405
Receivables - Net of Allowances			
Interest	5,420	58,356	63,776
Trade	2,854	2,459	5,313
Inventory	772,483	—	772,483
Total Current Assets	5,416,592	32,572,385	37,988,977
Noncurrent Assets:			
Capital Assets:			
Buildings, Improvements & Equipment, Net	175,362	—	175,362
Total Noncurrent Assets	175,362	—	175,362
Total Assets	5,591,954	32,572,385	38,164,339
<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	\$ 7,298,362	\$ 32,981,836	\$ 40,280,198
<b>LIABILITIES:</b>			
Accounts Payable	\$ 521,391	\$ 45,994	\$ 567,385
Accrued Payroll	49,863	7,544	57,407
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	8,196,007	20,043,181	28,239,188
<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)	(1,840,903)	12,864,862	11,023,959
Total Net Position (Deficit)	(1,665,541)	12,864,862	11,199,321
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 7,298,362	\$ 32,981,836	\$ 40,280,198

**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, 2021**

	Supply and Support	Self Insurance	Total
<b>OPERATING REVENUES</b>			
Sales to Departments	\$ 16,532,480	\$ —	\$ 16,532,480
Premium Contributions	—	62,774,107	62,774,107
General Revenues	1,893	1,142,926	1,144,819
Total Operating Revenues	16,534,373	63,917,033	80,451,406
<b>OPERATING EXPENSES:</b>			
Personnel Services	4,844,576	1,976,554	6,821,130
Outside Contracts	258,245	2,181,889	2,440,134
Professional Services	—	1,007,893	1,007,893
Fuel and Lubricants	3,995,911	—	3,995,911
Materials and Supplies	3,322,440	4,905	3,327,345
Communications	113	—	113
Utilities	20,435	—	20,435
Operating Leases	4,111	1,894	6,005
Benefits Provided	1,205	62,895,436	62,896,641
Maintenance and Repairs	2,299,453	—	2,299,453
Other Operating Expenses	5,460	—	5,460
Total Operating Expenses	14,751,949	68,068,571	82,820,520
Operating Income	1,782,424	(4,151,538)	(2,369,114)
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Interest Revenue	6,411	78,851	85,262
Unrealized Loss on Investments	(4,120)	(42,628)	(46,748)
Total Nonoperating Revenues (Expenses)	2,291	36,223	38,514
Income Before Transfers	1,784,715	(4,115,315)	(2,330,600)
Transfers In	—	123,388	123,388
Change in Net Position	1,784,715	(3,991,927)	(2,207,212)
Net Position (Deficit) - Beginning of Year	(3,450,256)	16,856,789	13,406,533
Net Position (Deficit) - End of Year	<u>\$ (1,665,541)</u>	<u>\$12,864,862</u>	<u>\$11,199,321</u>



# CITY OF EL PASO, TEXAS

## Combining Statement of Cash Flows Internal Service Funds

For the Period Ending August 31, 2021

	Supply and Support	Self Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers	\$ 16,535,183	\$ 63,917,033	\$ 80,452,216
Payments to Suppliers	(10,643,485)	(66,178,517)	(76,822,002)
Payments to Employees	(4,884,629)	(1,999,050)	(6,883,679)
Net Cash Provided by Operating Activities	1,007,069	(4,260,534)	(3,253,465)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers from Other Funds	—	123,388	123,388
Advances to Other Funds	—	2,998,616	2,998,616
Net Cash Provided by Noncapital Financing Activities	—	3,122,004	3,122,004
<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	3,009,218	31,143,497	34,152,715
Net Increase in Cash	4,016,287	30,004,967	34,021,254
Cash - Beginning of the Year	619,548	2,506,603	3,126,151
Cash - End of the Year	\$ 4,635,835	\$ 32,511,570	\$ 37,147,405
<b>Reconciliation of operating income (loss) to net cash provided (used in) operating activities:</b>			
Operating Income	\$ 1,782,424	\$ (4,151,538)	\$ (2,369,114)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) Operating Activities:			
Change in Assets and Liabilities:			
Receivables, Net	810	—	810
Accounts and Other Payables	(736,112)	(86,500)	(822,612)
Accrued Expenses	(40,053)	(22,496)	(62,549)
Net Cash Provided by Operating Activities	\$ 1,007,069	\$ (4,260,534)	\$ (3,253,465)

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

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
<b>ASSETS</b>			
Pooled Cash and Investments	\$ 54,951,240	\$ (457,622)	\$ 54,493,618
Receivables:			
Notes	3,795,717	—	3,795,717
Other	287,784	—	287,784
Capital Assets:			
Work in Progress	9,975,742	—	9,975,742
Equipment, Net	10,328	—	10,328
<b>TOTAL ASSETS</b>	<b>69,020,811</b>	<b>(457,622)</b>	<b>68,563,189</b>
<b>LIABILITIES</b>			
Accounts Payable	423,417	58,255	481,672
Accrued Expenses	4,057,320	12,439	4,069,759
Taxes Payable	6,855	11,555	18,410
Accrued Interest on Long-term Liabilities	1,026,078	—	1,026,078
Unearned Revenue	13,646,848	34,911	13,681,759
Bonds and Notes Payable	152,223,685	—	152,223,685
<b>TOTAL LIABILITIES</b>	<b>171,384,203</b>	<b>117,160</b>	<b>171,501,363</b>
<b>NET POSITION (DEFICIT)</b>	<b>\$ (102,363,392)</b>	<b>\$ (574,782)</b>	<b>\$ (102,938,174)</b>

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

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
<b>ADDITIONS:</b>			
Program Income	\$ 13,094,668	\$ —	\$ 13,094,668
Federal Grant Proceeds	—	1,457,035	1,457,035
State Grant Proceeds	5,846,857	144,657	5,991,514
Other Grant Proceeds	4,300	—	4,300
Bike Share Revenues	83,593	—	83,593
Local Governments	8,660,944	21,517	8,682,461
Investment Earnings	34,606	—	34,606
Total Additions	<u>27,724,968</u>	<u>1,623,209</u>	<u>29,348,177</u>
<b>DEDUCTIONS:</b>			
Salaries and Benefits	357,056	891,961	1,249,017
Professional Services	593,563	27,157	620,720
Contract Services	—	865,816	865,816
Supplies and Other	17,606	5,260	22,866
Administrative Cost	35,037	131,140	166,177
Interest on Long-term Debt	4,379,558	—	4,379,558
Intergovernmental Transfer of Capital Assets	48,055,168	—	48,055,168
Grants - Subrecipients	—	239,171	239,171
Total Deductions	<u>53,437,988</u>	<u>2,160,505</u>	<u>55,598,493</u>
Net Change in Fiduciary Net Position	(25,713,020)	(537,296)	(26,250,316)
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>\$ (102,363,392)</u>	<u>\$ (574,782)</u>	<u>\$ (102,938,174)</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 August 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	\$ 32,092,280	\$ 708,460	102.26 %
Charges of Fares and Fees	524,500	524,500	315,671	(208,829)	60.19 %
General Revenues	1,338,521	1,338,521	1,758,218	419,697	131.36 %
Total Revenues	33,246,841	33,246,841	34,166,169	919,328	102.77 %
<b>EXPENSES:</b>					
Personnel Services	18,748,153	18,748,153	13,834,869	4,913,284	73.79 %
Contractual Services	29,000	83,000	43,350	39,650	52.23 %
Professional Services	564,275	899,275	531,990	367,285	59.16 %
Outside Contracts	6,366,236	6,076,236	3,937,480	2,138,756	64.80 %
Fuel and Lubricants	262,195	254,195	116,527	137,668	45.84 %
Materials and Supplies	956,275	1,053,775	1,201,225	(147,450)	113.99 %
Communications	189,325	189,325	190,788	(1,463)	100.77 %
Utilities	2,197,000	2,144,000	1,717,795	426,205	80.12 %
Operating Leases	42,200	43,000	18,983	24,017	44.15 %
Travel and Entertainment	66,825	70,025	38,971	31,054	55.65 %
Benefits Provided	500	500	(36,215)	36,715	(7,243.00)%
Maintenance and Repairs	694,800	636,800	453,277	183,523	71.18 %
Other Operating Expenses	2,305,193	2,218,193	2,217,187	1,006	99.95 %
Total Expenses	32,421,977	32,416,477	24,266,227	8,150,250	74.86 %
Operating Income	824,865	830,365	9,899,942	9,069,577	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	1,175,685	1,175,685	2,362,019	1,186,334	200.91 %
Transfers Out	(2,200,550)	(2,206,050)	(6,399,321)	(4,193,271)	— %
Interest Revenue	200,000	200,000	89,070	(110,930)	44.54 %
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	—	—	6,562,719	6,562,719	100.00 %
Total Nonoperating Revenues (Expenses)	(824,865)	(830,365)	2,707,058	3,537,423	— %
Change in Net Position	—	—	12,607,000	12,607,000	
Net Position - Beginning	—	—	241,296,783	—	
Net Position - Ending	\$ —	\$ —	\$ 253,903,783	\$ 12,607,000	

**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 August 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	\$ 191,780	\$ 61,780	147.52 %
Charges of Fares and Fees	7,790,000	7,790,000	3,601,399	(4,188,601)	46.23 %
General Revenues	40,000	40,000	1,545,012	1,505,012	3,862.53 %
Total Revenues	7,960,000	7,960,000	5,338,191	(2,621,809)	67.06 %
<b>EXPENSES:</b>					
Personnel Services	22,247,192	22,247,192	6,315,864	15,931,328	28.39 %
Professional Services	312,000	312,000	72,800	239,200	23.33 %
Outside Contracts	12,803,442	12,900,074	1,524,884	11,375,190	11.82 %
Fuel and Lubricants	2,469,000	2,469,000	1,580,951	888,049	64.03 %
Materials and Supplies	495,800	492,800	1,294,982	(802,182)	262.78 %
Communications	224,290	224,290	137,126	87,164	61.14 %
Utilities	1,712,000	1,712,000	928,683	783,317	54.25 %
Operating Leases	363,900	363,900	377,214	(13,314)	103.66 %
Travel and Entertainment	81,000	81,000	2,877	78,123	3.55 %
Benefits Provided	85,000	85,000	11,387	73,613	13.40 %
Maintenance and Repairs	96,000	96,000	71,165	24,835	74.13 %
Other Operating Expenses	11,985,193	8,203,193	7,814,255	388,938	95.26 %
Total Expenses	52,874,818	49,186,450	20,132,188	29,054,261	40.93 %
Operating Income (Loss)	(44,914,818)	(41,226,450)	(14,793,997)	26,432,453	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Sales Tax	40,588,397	48,581,688.31	53,595,836	5,014,148	110.32 %
Interest Revenue	—	—	21,729	21,729	100.00 %
Interest Expense	(2,056,687.72)	(2,126,687.72)	(1,678,310)	448,378	78.92 %
Capital Outlay	(125,000)	(3,743,367.69)	(52,702)	3,690,666	1.41 %
Current Portion - Bonds, Notes and Capital	(1,485,183)	(1,485,183)	—	1,485,183	— %
Capital Contributions	7,993,291	—	—	—	— %
Total Nonoperating Revenues (Expenses)	44,914,818	41,226,450	51,886,553	10,660,103	125.86 %
Change in Net Position	—	—	37,092,556	37,092,556	
Net Position - Beginning	—	—	172,472,101	—	
Net Position - Ending	\$ —	\$ —	\$ 209,564,657	\$ 37,092,556	



**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 August 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	\$ 63,014,515	\$ (886,485)	98.61 %
Sales to Departments	65,000	65,000	48,857	(16,143)	75.16 %
General Revenues	287,000	287,000	325,051	38,051	113.26 %
Total Revenues	64,253,000	64,253,000	63,388,423	(864,577)	98.65 %
<b>EXPENSES:</b>					
Personnel Services	17,077,027	17,077,027	16,691,357	385,670	97.74 %
Professional Services	275,725	369,725	112,835	256,890	30.52 %
Outside Contracts	2,603,500	2,876,200	1,850,781	1,025,419	64.35 %
Fuel and Lubricants	3,029,500	2,975,500	2,791,566	183,934	93.82 %
Benefits Provided	—	—	83	(83)	— %
Materials and Supplies	6,905,350	6,931,540	6,006,999	924,541	86.66 %
Communications	304,450	384,450	230,717	153,733	60.01 %
Utilities	100,000	100,000	87,213	12,787	87.21 %
Operating Leases	35,000	35,000	20,844	14,156	59.55 %
Travel and Entertainment	103,500	74,100	1,384	72,716	1.87 %
Maintenance and Repairs	396,500	457,751	219,742	238,009	48.00 %
Other Operating Expenses	4,615,713	4,221,473	3,646,590	574,883	86.38 %
Landfill and Transfer Station	1,000,000	348,308	—	348,308	— %
Total Expenses	36,446,265	35,851,073	31,660,111	4,190,963	88.31 %
Operating Income (Loss)	27,806,735	28,401,927	31,728,312	3,326,386	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	3,167,696	3,167,696	3,167,700	4	100.00 %
Transfers Out	(29,010,772)	(29,605,964)	(19,779,126)	9,826,838	66.81 %
Interest Revenue	200,000	200,000	125,841	(74,159)	62.92 %
Interest Expense	(657,860)	(657,860)	(478,315)	179,545	72.71 %
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 %
Total Nonoperating Revenues (Expenses)	(27,806,735)	(28,401,927)	(17,664,476)	10,737,451	62.19 %
Change in Net Position	—	—	14,063,836	14,063,837	
Net Position - Beginning	—	—	53,925,718	—	
Net Position - Ending	\$ —	\$ —	\$ 67,989,554	\$ 14,063,837	

**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 August 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	\$ 19,462,956	\$ 5,020,372	134.76 %
General Revenues	572,431	572,431	585,726	13,295	102.32 %
Charges of Rentals and Fees	—	—	180	180	— %
<b>Total Revenues</b>	<b>15,015,015</b>	<b>15,015,015</b>	<b>20,048,862</b>	<b>5,033,847</b>	<b>133.53 %</b>
<b>EXPENSES:</b>					
Personnel Services	3,371,026	3,371,026	3,153,487	217,539	93.55 %
Professional Services	151,725	18,331	13,440	4,891	73.32 %
Outside Contracts	1,336,630	1,293,902	1,226,052	67,850	94.76 %
Fuel and Lubricants	7,350	5,650	5,073	577	89.79 %
Materials and Supplies	153,483	177,302	138,774	38,528	78.27 %
Communications	20,600	14,650	4,291	10,359	29.29 %
Utilities	109,500	108,500	82,213	26,287	75.77 %
Operating Leases	346,754	372,609	371,750	859	99.77 %
Travel and Entertainment	5,685	—	—	—	— %
Maintenance and Repairs	161,000	486,255	122,984	363,271	25.29 %
Other Operating Expenses	157,423	165,150	145,995	19,155	88.40 %
<b>Total Expenses</b>	<b>5,821,176</b>	<b>6,013,375</b>	<b>5,264,059</b>	<b>749,316</b>	<b>87.54 %</b>
Operating Income (Loss)	9,193,839	9,001,640	14,784,803	5,783,163	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	—	240,000	240,000	—	100.00 %
Transfers Out	(8,559,089)	(8,559,089)	(13,869,066)	5,309,977	162.04 %
Interest Expense	(73,250)	(73,250)	(58,692)	(14,558)	80.13 %
Capital Outlay	(11,500)	(59,301)	(11,807)	(47,494)	— %
Current Portion - Bonds, Notes and Capital	(550,000)	(550,000)	—	(550,000)	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(9,193,839)</b>	<b>(9,001,640)</b>	<b>(13,699,565)</b>	<b>4,697,925</b>	<b>152.19 %</b>
Change in Net Position	—	—	1,085,238	1,085,238	
Net Position - Beginning	—	—	10,355,934	—	
Net Position - Ending	\$ —	\$ —	\$ 11,441,172	\$ 1,085,238	

**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 August 31, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
General Revenues	\$ —	\$ —	\$ 11,760	\$ 11,760	100.00 %
Intergovernmental Revenues	1,660,237	1,660,237	1,691,788	31,551	101.90 %
Penalties and Interest - Delinquent Taxes	516,000	516,000	526,316	10,316	102.00 %
<b>Total Revenues</b>	<b>2,176,237</b>	<b>2,176,237</b>	<b>2,229,864</b>	<b>53,627</b>	<b>102.46 %</b>
<b>EXPENSES:</b>					
Personnel Services	1,249,621	1,205,709	1,128,707	77,002	93.61 %
Professional Services	469	469	343	126	73.13 %
Outside Contracts	313,000	341,923	312,484	29,439	91.39 %
Fuel and Lubricants	100	100	27	73	27.00 %
Materials and Supplies	27,832	22,821	21,388	1,433	93.72 %
Communications	96,779	111,779	109,509	2,270	97.97 %
Operating Leases	144,300	149,300	145,655	3,645	97.56 %
Travel and Entertainment	14,000	14,000	10,854	3,146	77.53 %
Other Operating Expenses	330,136	330,136	280,270	49,866	84.90 %
<b>Total Expenses</b>	<b>2,176,237</b>	<b>2,176,237</b>	<b>2,009,237</b>	<b>167,000</b>	<b>92.33 %</b>
Operating Income (Loss)	—	—	220,627	220,627	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers Out	—	—	(439,347)	(439,347)	100.00 %
Interest Revenue	—	—	4,613	4,613	100.00 %
Unrealized Loss on Investments	—	—	(2,161)	(2,161)	100.00 %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>—</b>	<b>—</b>	<b>(436,895)</b>	<b>(436,895)</b>	<b>100.00 %</b>
Change in Net Position	—	—	(216,268)	(216,268)	
Net Position - Beginning	—	—	1,795,141	—	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,578,873</b>	<b>\$ (216,268)</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 August 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	\$ 16,532,480	\$ (362,520)	97.85 %
General Revenues	7,000	7,000	1,893	(5,107)	27.04 %
<b>Total Revenues</b>	<b>16,902,000</b>	<b>16,902,000</b>	<b>16,534,373</b>	<b>(367,627)</b>	<b>97.82 %</b>
<b>EXPENSES:</b>					
Personnel Services	4,650,395	4,650,395	4,844,576	(194,181)	104.18 %
Outside Contracts	205,000	381,000	258,245	122,755	67.78 %
Fuel and Lubricants	5,632,105	5,632,105	3,995,911	1,636,194	70.95 %
Materials and Supplies	4,443,000	4,443,000	3,322,440	1,120,560	74.78 %
Communications	3,000	3,000	113	2,887	3.77 %
Utilities	32,500	32,500	20,435	12,065	62.88 %
Operating Leases	10,000	10,000	4,111	5,889	41.11 %
Travel and Entertainment	6,500	6,500	—	6,500	— %
Benefits Provided	2,500	2,500	1,205	1,295	48.20 %
Maintenance and Repairs	1,700,000	1,700,000	2,299,453	(599,453)	135.26 %
Other Operating Expenses	41,000	41,000	5,460	35,540	13.32 %
<b>Total Expenses</b>	<b>16,726,000</b>	<b>16,902,000</b>	<b>14,751,949</b>	<b>2,150,051</b>	<b>87.28 %</b>
Operating Income	176,000	—	1,782,424	1,782,424	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest Revenue	—	—	6,411	6,411	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>2,291</b>	<b>2,291</b>	<b>100.00 %</b>
Change in Net Position	—	—	1,784,715	1,784,715	
Net (Deficit) - Beginning	—	—	(3,450,256)	—	
<b>Net (Deficit) - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ (1,665,541)</b>	<b>\$ 1,784,715</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 August 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	\$ 62,774,107	\$ (4,141,827)	93.81 %
General Revenues	—	—	1,142,926	1,142,926	100.00 %
<b>Total Revenues</b>	<b>66,915,934</b>	<b>66,915,934</b>	<b>63,917,033</b>	<b>(2,998,901)</b>	<b>95.52 %</b>
<b>EXPENSES:</b>					
Personnel Services	2,915,451	2,915,451	1,976,554	938,897	67.80 %
Professional Services	1,248,950	1,248,950	1,007,893	241,057	80.70 %
Outside Contracts	1,820,910	1,820,910	2,181,889	(360,979)	119.82 %
Materials and Supplies	44,850	44,850	4,905	39,945	10.94 %
Communications	1,050	1,050	—	1,050	— %
Operating Leases	4,400	4,400	1,894	2,506	43.05 %
Travel and Entertainment	7,000	7,000	—	7,000	— %
Benefits Provided	61,858,008	61,858,008	62,895,436	(1,037,428)	101.68 %
Other Operating Expenses	12,300	12,300	—	12,300	— %
<b>Total Expenses</b>	<b>67,912,919</b>	<b>67,912,919</b>	<b>68,068,571</b>	<b>(155,652)</b>	<b>100.23 %</b>
Operating Income (Loss)	(996,985)	(996,985)	(4,151,538)	(3,154,553)	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	996,985	996,985	123,388	(873,597)	12.38 %
Interest Revenue	—	—	78,851	78,851	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>159,611</b>	<b>(837,374)</b>	<b>16.01 %</b>
Change in Net Position	—	—	(3,991,927)	(3,991,927)	
Net Position - Beginning	—	—	16,856,789	—	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 12,864,862</b>	<b>\$ (3,991,927)</b>	