

**INTERIM FINANCIAL STATEMENTS**  
**February 28, 2021**



# CITY OF EL PASO, TEXAS

## Balance Sheet Governmental Funds February 28, 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	\$191,919,497	\$ 4,919,181	\$ 88,761,920	\$226,218,271	\$15,993,070	\$ 73,545,017	\$ 601,356,956
Restricted Cash	—	—	—	—	—	2,040,023	2,040,023
Cash with Fiscal Agent	—	—	—	246,797	—	4,802,912	5,049,709
Receivables - Net of Allowances							
Taxes	26,601,582	—	5,172,458	—	—	—	31,774,040
Interest	66,047	192,260	13,806	319,396	132,603	209,276	933,388
Trade	2,424,008	2,000	20,138	5,674,654	—	758,498	8,879,298
Notes	1,900,000	66,251,291	—	—	—	3,072,434	71,223,725
Due from Other Government Agencies	682	—	—	—	2,743,224	1,796,717	4,540,623
Other	8,368,172	—	—	—	—	4,506,755	12,874,927
Prepaid Items	—	—	—	—	—	115,987	115,987
Due from Other Funds	—	—	456,986	5,000,000	—	108,190	5,565,176
Due from Component Unit	—	—	—	—	—	556,147	556,147
Inventory	4,403,372	—	—	—	—	54,215	4,457,587
<b>Total Assets</b>	<b>235,683,360</b>	<b>71,364,732</b>	<b>94,425,308</b>	<b>237,459,118</b>	<b>18,868,897</b>	<b>91,566,171</b>	<b>749,367,586</b>
Deferred Outflow of Resources - Other	—	—	—	—	—	456,986	456,986
<b>Total Assets and Deferred Outflow of Resources</b>	<b>\$235,683,360</b>	<b>\$ 71,364,732</b>	<b>\$ 94,425,308</b>	<b>\$237,459,118</b>	<b>\$18,868,897</b>	<b>\$ 92,023,157</b>	<b>\$ 749,824,572</b>
<b>LIABILITIES</b>							
Accounts Payable	\$ 2,214,821	\$ 148,374	\$ —	\$ 14,208	\$ 24,469	\$ 2,295,811	\$ 4,697,683
Due to Other Funds	—	—	—	1,466,592	—	5,456,986	6,923,578
Taxes Payable	405,883	—	—	—	—	257	406,140
Unearned Revenue	104,083	—	—	—	19,345,199	2,023,896	21,473,178
Due to Other Government Agencies	766,683	—	—	—	—	4,405	771,088
<b>Total Liabilities</b>	<b>3,491,470</b>	<b>148,374</b>	<b>—</b>	<b>1,480,800</b>	<b>19,369,668</b>	<b>9,781,355</b>	<b>34,271,667</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	—	4,859,933	—	—	—	14,676,416
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>5,316,919</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>83,474,062</b>
<b>FUND BALANCES (DEFICITS)</b>							
Nonspendable	4,403,372	—	—	—	—	170,202	4,573,574
Restricted	21,429,890	4,775,698	89,108,389	235,978,318	—	42,924,461	394,216,756
Committed	16,816,869	—	—	—	—	40,249,335	57,066,204
Assigned	—	—	—	—	—	779,522	779,522
Unassigned (Deficits)	177,825,276	—	—	—	(500,771)	(1,881,718)	175,442,787
<b>Total Fund Balances (Deficits)</b>	<b>220,475,407</b>	<b>4,775,698</b>	<b>89,108,389</b>	<b>235,978,318</b>	<b>(500,771)</b>	<b>82,241,802</b>	<b>632,078,843</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$235,683,360</b>	<b>\$ 71,364,732</b>	<b>\$ 94,425,308</b>	<b>\$237,459,118</b>	<b>\$18,868,897</b>	<b>\$ 92,023,157</b>	<b>\$ 749,824,572</b>

**CITY OF EL PASO, TEXAS**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Period Ending February 28, 2021**

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	CARES Act	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Property Taxes	\$222,950,270	\$ —	\$103,119,995	\$ —	\$ —	\$ 4,490,605	\$ 330,560,870
Penalties and Interest - Delinquent Taxes	627,437	—	304,896	—	—	44	932,377
Sales Taxes	53,105,891	—	—	—	—	67,913	53,173,804
Hotel Occupancy Tax	—	—	—	892,795	—	2,771,690	3,664,485
Rental Vehicle Tax	—	—	—	—	—	782,704	782,704
Franchise Fees	23,435,298	—	—	—	—	11,623,589	35,058,887
Charges for Services	10,852,349	1,296,698	248,543	—	—	8,366,551	20,764,141
Fines and Forfeitures	2,642,417	—	—	—	—	201,535	2,843,952
Licenses and Permits	5,814,746	—	—	—	—	539,877	6,354,623
Ticket Sales	—	—	—	—	—	4,680	4,680
Intergovernmental Revenues	1,189,837	1,696,225	—	5,707,656	102,593,514	9,129,509	120,316,741
Interest Earnings	6,607	1,285	27,735	18,989	29,040	17,371	101,027
Rents and Other	4,630,834	134,721	—	(219,735)	—	4,777,037	9,322,857
<b>Total Revenues</b>	<b>325,255,686</b>	<b>3,128,929</b>	<b>103,701,169</b>	<b>6,399,705</b>	<b>102,622,554</b>	<b>42,773,105</b>	<b>583,881,148</b>
<b>EXPENDITURES</b>							
<b>Current:</b>							
General Government	18,254,930	21,123	—	68,458	1,814,576	285,145	20,444,232
Public Safety	124,094,281	—	—	7,981	25,207,117	7,730,302	157,039,681
Public Works	16,144,452	—	—	842,228	5,537,785	3,483,588	26,008,053
Public Health	2,267,100	—	—	—	1,354,535	5,691,585	9,313,220
Parks Department	9,607,588	—	—	—	63,878	570,192	10,241,658
Library	1,493,856	—	—	10,338	—	77,598	1,581,792
Non Departmental	8,841,056	—	—	—	2,000,000	6,204,420	17,045,476
Culture and Recreation	2,609,733	—	—	715,172	188,348	5,198,712	8,711,965
Economic Development	3,827,604	—	—	—	20,475,631	7,325,432	31,628,667
Animal Services	—	—	—	—	—	3,596,047	3,596,047
Community and Human Development	274,716	3,773,513	—	8,000	13,685,448	816,450	18,558,127
<b>Debt Service:</b>							
Principal	—	—	3,001,305	—	—	—	3,001,305
Interest Expense	—	—	31,223,693	—	—	1,845,487	33,069,180
Fiscal Fees	—	—	14,104	—	—	9,475	23,579
Capital Outlay	883,209	108,137	—	38,077,652	32,086,421	1,211,742	72,367,161
<b>Total Expenditures</b>	<b>188,298,525</b>	<b>3,902,773</b>	<b>34,239,102</b>	<b>39,729,829</b>	<b>102,413,739</b>	<b>44,046,175</b>	<b>412,630,143</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	136,957,161	(773,844)	69,462,067	(33,330,124)	208,815	(1,273,070)	171,251,005
<b>OTHER FINANCING SOURCES(USES):</b>							
Transfers In	21,889,585	—	3,277,944	415,789	—	6,012,956	31,596,274
Transfers Out	(10,605,756)	—	—	(44,057)	—	(2,512,034)	(13,161,847)
Proceeds from Sale of Capital Assets	—	—	—	102,769	—	989,387	1,092,156
Capital Contributions	—	—	—	—	—	1,867,031	1,867,031
<b>Total Other Financing Sources (Uses)</b>	<b>11,283,829</b>	<b>—</b>	<b>3,277,944</b>	<b>474,501</b>	<b>—</b>	<b>6,357,340</b>	<b>21,393,614</b>
<b>Net Change in Fund Balances</b>	<b>148,240,990</b>	<b>(773,844)</b>	<b>72,740,011</b>	<b>(32,855,623)</b>	<b>208,815</b>	<b>5,084,270</b>	<b>192,644,619</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>\$220,475,407</b>	<b>\$ 4,775,698</b>	<b>\$ 89,108,389</b>	<b>\$235,978,318</b>	<b>\$ (500,771)</b>	<b>\$ 82,241,802</b>	<b>\$ 632,078,843</b>

# CITY OF EL PASO, TEXAS

## Statement of Net Position

### Proprietary Funds

February 28, 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	\$ 56,371,218	\$ 59,371,032	\$ 9,415,284	\$ 7,367,930	\$10,707,317	\$143,232,781	\$40,056,832
Receivables - Net of Allowances:							
Taxes	—	—	7,741,645	—	—	7,741,645	—
Interest	48,579	60,505	—	12,034	2,109	123,227	46,651
Trade	2,433,527	2,752,924	177,910	40,220	25,721	5,430,302	8,885
Due from Other Government Agencies	—	21,367	473,095	—	—	494,462	—
Due from Component Unit	—	2,780,729	—	—	—	2,780,729	—
Prepaid Items	380,580	—	343,045	—	—	723,625	—
Due From Other Funds	—	—	1,466,593	—	—	1,466,593	—
Inventory	1,337,334	—	6,525,899	—	—	7,863,233	772,483
<b>Total Current Assets</b>	<b>60,571,238</b>	<b>64,986,557</b>	<b>26,143,471</b>	<b>7,420,184</b>	<b>10,735,147</b>	<b>169,856,597</b>	<b>40,884,851</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	272,463,647	46,256,340	239,261,681	12,480,825	34,188	570,496,681	175,363
Construction in Progress	14,224,211	149,707	2,465,042	1,160,403	—	17,999,363	—
<b>Total Noncurrent Assets</b>	<b>288,068,957</b>	<b>53,293,860</b>	<b>253,435,630</b>	<b>16,110,759</b>	<b>77,634,139</b>	<b>688,543,345</b>	<b>175,363</b>
<b>Total Assets</b>	<b>348,640,195</b>	<b>118,280,417</b>	<b>279,579,101</b>	<b>23,530,943</b>	<b>88,369,286</b>	<b>858,399,942</b>	<b>41,060,214</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred Outflow of Resources - Other	—	—	770,056	—	—	770,056	—
Deferred Charge on Refunding	296,170	—	209,142	—	—	505,312	—
Pension Contributions Subsequent to Measurement Date	1,390,147	2,084,733	3,764,711	258,291	—	7,497,882	602,996
Difference in Projected and Actual Earnings on Pension Investment	1,500,639	2,250,429	4,063,934	278,821	—	8,093,823	650,924
Difference in Actual and Expected Pension Experience	581,488	872,027	1,574,749	108,041	—	3,136,305	252,229
Change in Assumptions for Pensions	713,777	1,070,414	1,933,004	132,621	—	3,849,816	309,611
Change in Assumptions for Other Postemployment Benefits	772,823	811,589	1,144,228	212,588	53,147	2,994,375	296,998
Difference in Actual and Expected Other Postemployment Benefits Experience	7,515	10,338	16,115	1,745	(93)	35,620	3,101
<b>Total Deferred Outflows of Resources</b>	<b>5,262,559</b>	<b>7,099,530</b>	<b>13,475,939</b>	<b>992,107</b>	<b>53,054</b>	<b>26,883,189</b>	<b>2,115,859</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 353,902,754</b>	<b>\$ 125,379,947</b>	<b>\$ 293,055,040</b>	<b>\$ 24,523,050</b>	<b>\$88,422,340</b>	<b>\$885,283,131</b>	<b>\$43,176,073</b>

# CITY OF EL PASO, TEXAS

## Statement of Net Position Proprietary Funds February 28, 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	\$ 303,462	\$ 245,298	\$ 723,036	\$ 57,262	\$ (1,021)	\$ 1,328,037	\$ 151,711
Due to Other Funds	—	108,190	—	—	—	108,190	—
Taxes Payable	19,621	158,259	—	4,807	—	182,687	—
Interest Payable on Bonds and Notes	162,968	27,410	85,695	3,052	—	279,125	—
Due to Other Government Agencies	—	—	770,056	—	4,656,596	5,426,652	—
Unearned Revenue	825,219	—	—	7,500	911	833,630	—
Property Taxes Subject to Refund - Other Taxing Entities	—	—	—	—	2,994,627	2,994,627	—
Prepaid Property Taxes	—	—	—	—	443,228	443,228	—
<b>Total Current Liabilities</b>	<b>1,311,270</b>	<b>539,157</b>	<b>1,578,787</b>	<b>72,621</b>	<b>8,094,341</b>	<b>11,596,176</b>	<b>151,711</b>
Noncurrent Liabilities:							
Bond Obligations	35,204,721	15,067,208	50,250,874	1,634,222	—	102,157,025	—
Revenue Bonds	51,591,621	—	—	—	—	51,591,621	—
Compensated Absences	2,484,871	1,111,434	1,680,437	235,714	84,292	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>110,273,793</b>	<b>63,972,001</b>	<b>103,260,846</b>	<b>6,214,550</b>	<b>77,710,891</b>	<b>361,432,081</b>	<b>27,614,396</b>
<b>Total Liabilities</b>	<b>111,585,063</b>	<b>64,511,158</b>	<b>104,839,633</b>	<b>6,287,171</b>	<b>85,805,232</b>	<b>373,028,257</b>	<b>27,766,107</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	200,830,917	37,833,475	202,536,795	14,406,739	33,120	455,641,046	175,363
Restricted for:							
Debt Service	1,633,000	—	—	—	—	1,633,000	—
Passenger Facilities	9,267,755	—	—	—	—	9,267,755	—
Customer Facility Charge	6,082,873	—	—	—	—	6,082,873	—
Unrestricted (Deficit)	22,426,238	20,393,929	(18,471,539)	3,332,546	2,536,812	30,217,986	14,392,914
<b>Total Net Position</b>	<b>240,240,783</b>	<b>58,227,404</b>	<b>184,065,256</b>	<b>17,739,285</b>	<b>2,569,932</b>	<b>502,842,660</b>	<b>14,568,277</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$353,902,754</b>	<b>\$ 125,379,947</b>	<b>\$293,055,040</b>	<b>\$ 24,523,050</b>	<b>\$88,422,340</b>	<b>\$885,283,131</b>	<b>\$ 43,176,073</b>

**CITY OF EL PASO, TEXAS**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**For the Period Ending February 28, 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	\$ 15,378,406	\$ 28,151,743	\$ 75,641	\$ 49	\$ —	\$ 43,605,839	\$ —
Charges of Tolls	—	—	—	10,992,280	—	10,992,280	—
Charges of Fares and Fees	289,369	—	1,629,410	—	—	1,918,779	—
Sales to Departments	—	17,424	—	—	—	17,424	8,146,771
Premium Contributions	—	—	—	—	—	—	34,463,059
Intergovernmental Revenues	—	—	—	—	1,537,468	1,537,468	—
Penalties and Interest - Delinquent taxes	—	—	—	—	265,097	265,097	—
General Revenues	820,623	155,186	275,829	300,333	50,497	1,602,468	498,949
<b>Total Operating Revenues</b>	<b>16,488,398</b>	<b>28,324,353</b>	<b>1,980,880</b>	<b>11,292,662</b>	<b>1,853,062</b>	<b>59,939,355</b>	<b>43,108,779</b>
<b>OPERATING EXPENSES:</b>							
Personnel Services	8,330,858	8,307,778	13,375,299	1,502,078	557,809	32,073,822	3,267,447
Contractual Services	19,900	—	—	255,793	—	275,693	—
Professional Services	163,525	15,846	41,904	4,387	240	225,902	458,328
Outside Contracts	2,401,152	507,639	5,208,879	551,939	197,937	8,867,546	1,019,620
Fuel and Lubricants	51,672	1,347,690	426,172	2,166	27	1,827,727	1,590,047
Materials and Supplies	496,497	2,983,888	1,564,390	24,740	11,380	5,080,895	1,499,738
Communications	66,611	145,310	56,317	1,264	87,977	357,479	113
Utilities	803,727	30,425	612,194	35,167	—	1,481,513	9,051
Operating Leases	3,586	7,875	411,453	198,480	81,477	702,871	2,593
Travel and Training	6,265	—	—	—	221	6,486	—
Benefits Provided	115	—	6,480	—	—	6,595	33,051,400
Maintenance and Repairs	199,975	18,546	85,292	7,503	—	311,316	1,111,753
Other Operating Expenses	808,683	1,446,527	2,321,545	60,047	141,756	4,778,558	2,378
Capital Outlay	3,327,709	892,014	1,889,091	82,400	—	6,191,214	—
<b>Total Operating Expenses</b>	<b>16,680,275</b>	<b>15,703,538</b>	<b>25,999,016</b>	<b>2,725,964</b>	<b>1,078,824</b>	<b>62,187,617</b>	<b>42,012,468</b>
<b>Operating Income (Loss)</b>	<b>(191,877)</b>	<b>12,620,815</b>	<b>(24,018,136)</b>	<b>8,566,698</b>	<b>774,238</b>	<b>(2,248,262)</b>	<b>1,096,311</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>							
Interest Earnings	58,985	74,460	5,508	9,778	2,692	151,423	53,164
Interest Expense	(1,955,618)	(328,930)	(1,097,638)	(36,625)	—	(3,418,811)	—
Customer Facility Charge	863,697	—	—	—	—	863,697	—
Sales Tax	—	—	25,669,384	—	—	25,669,384	—
FTA Subsidy	—	—	2,326,619	—	—	2,326,619	—
Other Revenues	1,840,681	—	4,467,565	—	—	6,308,246	—
Unrealized Loss on Investments	(49,442)	(61,764)	—	(11,735)	(2,161)	(125,102)	(46,748)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>758,303</b>	<b>(316,234)</b>	<b>31,371,438</b>	<b>(38,582)</b>	<b>531</b>	<b>31,775,456</b>	<b>6,416</b>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>566,426</b>	<b>12,304,581</b>	<b>7,353,302</b>	<b>8,528,116</b>	<b>774,769</b>	<b>29,527,194</b>	<b>1,102,727</b>
Capital Contributions Received	1,953,999	174,987	4,505,599	—	—	6,634,585	—
Capital Contributions Expense	—	(638,812)	—	—	—	(638,812)	—
Transfers Out	(19,905,653)	(9,472,819)	—	(14,700,341)	—	(44,078,813)	—
Transfers In	19,905,653	2,122,279	—	3,557,451	—	25,585,383	59,017
<b>Change in Net Position</b>	<b>2,520,425</b>	<b>4,490,216</b>	<b>11,858,901</b>	<b>(2,614,774)</b>	<b>774,769</b>	<b>17,029,537</b>	<b>1,161,744</b>
Net Position - Beginning	237,720,358	53,737,188	172,206,355	20,354,059	1,795,163	485,813,123	13,406,533
<b>Net Position - Ending</b>	<b>\$ 240,240,783</b>	<b>\$ 58,227,404</b>	<b>\$ 184,065,256</b>	<b>\$ 17,739,285</b>	<b>\$ 2,569,932</b>	<b>\$ 502,842,660</b>	<b>\$ 14,568,277</b>

# CITY OF EL PASO, TEXAS

## Statement of Cash Flows Proprietary Funds For the Period Ending February 28, 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	\$ 18,934,026	\$ 32,647,835	\$ 1,929,506	\$ 11,256,553	\$ 1,830,477	\$ 66,598,397	\$ 43,106,017
Payments to Suppliers	(10,125,567)	(9,812,650)	(12,364,831)	(1,286,378)	(538,346)	(34,127,772)	(39,983,308)
Payments to Employees	(8,659,149)	(8,684,066)	(13,917,520)	(1,567,638)	(582,632)	(33,411,005)	(3,387,403)
Payment from Other Governments	—	—	—	—	697,737	697,737	—
Operating Grants and Contributions	—	96,406	2,425,727	—	—	2,522,133	—
Net Cash Provided by (Used for) Operating Activities	<u>149,310</u>	<u>14,247,525</u>	<u>(21,927,118)</u>	<u>8,402,537</u>	<u>1,407,236</u>	<u>2,279,490</u>	<u>(264,694)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Transfers to Other Funds	(19,905,653)	(9,472,819)	—	(14,700,341)	—	(44,078,813)	—
Transfers from Other Funds	19,905,653	2,122,279	—	3,557,451	—	25,585,383	59,017
Advances to Other Funds	—	—	—	—	—	—	2,998,616
Advances from Other Funds	—	(286)	(2,998,616)	—	—	(2,998,902)	—
Sales Tax	—	—	25,669,383	—	—	25,669,383	—
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>—</u>	<u>(7,350,826)</u>	<u>22,670,767</u>	<u>(11,142,890)</u>	<u>—</u>	<u>4,177,051</u>	<u>3,057,633</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Customer Facility Charges	863,697	—	—	—	—	863,697	—
Capital Contributions from Other Governments and Agencies	3,794,680	174,987	11,299,783	—	—	15,269,450	—
Purchases of Capital Assets	9,629,887	(892,014)	(1,889,091)	(82,401)	—	6,766,381	—
Interest Paid on Capital Debt	(1,955,618)	(328,930)	(1,097,638)	(36,625)	—	(3,418,811)	—
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>12,332,646</u>	<u>(1,045,957)</u>	<u>8,313,054</u>	<u>(119,026)</u>	<u>—</u>	<u>19,480,717</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	16,019	19,419	5,508	(1,075)	774	40,645	11,215
Net Cash Provided by (Used for) Investing Activities	<u>36,109,155</u>	<u>45,107,605</u>	<u>5,508</u>	<u>8,565,329</u>	<u>1,578,211</u>	<u>91,365,808</u>	<u>34,137,742</u>
Net Increase (Decrease) in Cash	48,591,111	50,958,347	9,062,211	5,705,950	2,985,447	117,303,066	36,930,681
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>\$ 56,371,218</u>	<u>\$ 59,371,032</u>	<u>\$ 9,415,284</u>	<u>\$ 7,367,930</u>	<u>\$ 10,707,317</u>	<u>\$ 143,232,781</u>	<u>\$ 40,056,832</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>							
Operating Income (Loss)	\$ (191,877)	\$ 12,620,815	\$ (24,018,136)	\$ 8,566,698	\$ 774,238	\$ (2,248,262)	\$ 1,096,311
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Purchase of Capital Assets	3,327,709	892,014	1,889,091	82,400	—	6,191,214	—
Change in Assets and Liabilities:							
Receivables, Net	2,991,685	4,427,408	2,067,145	(36,427)	(22,585)	9,427,226	(2,762)
Accounts and Other Payables	(4,790,088)	(3,316,424)	(1,322,997)	(144,574)	680,406	(8,893,677)	(1,238,287)
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>\$ 149,310</u>	<u>\$ 14,247,525</u>	<u>\$ (21,927,118)</u>	<u>\$ 8,402,537</u>	<u>\$ 1,407,236</u>	<u>\$ 2,279,490</u>	<u>\$ (264,694)</u>

# CITY OF EL PASO, TEXAS

## Statement of Fiduciary Net Position

February 28, 2021

ASSETS	Pension Trust Funds	Custodial Funds
Cash	\$ 38,117,471	\$ 43,698,615
Investments:		
Commingled Funds	336,508,100	—
Corporate Stocks	93,199,769	—
Bank Collective Investment Funds	266,196,098	—
Private Equities	264,987,892	—
Investment in Real Estate Funds	195,468,861	—
Fixed Income Securities	371,310,242	—
Domestic Equities	487,625,686	—
International Equities	438,580,254	—
Invested Securities Lending Collateral	48,886,462	—
Receivables - Net Of Allowances		
Commission Credits Receivable	6,109	—
Due from Brokers for Securities Sold	1,876,024	—
Employer Contributions	1,797,386	—
Employee Contributions	1,354,996	—
Interest	170,007	—
Notes	—	3,803,184
Due From Other Government Agencies	171	—
Other Receivable	—	385,805
Prepaid Items	23,837	—
Capital Assets:		
Buildings, Improvements & Equipment, Net	4,737,638	22,724
Work In Progress	—	8,580,576
<b>Total Assets</b>	<b>2,550,847,003</b>	<b>56,490,904</b>
LIABILITIES		
Accounts Payable	90,332,288	—
Accrued Expenses	2,321,482	11,851,617
Accrued Interest on Long-term Liabilities	—	277,583
Bonds and Notes Payable	—	125,566,948
Unearned Revenue	6,109	2,969,347
<b>Total Liabilities</b>	<b>92,659,879</b>	<b>140,665,495</b>
NET POSITION (DEFICIT):		
Restricted For Pensions And Other Purposes	<b>\$ 2,458,187,124</b>	<b>\$ (84,174,591)</b>



**CITY OF EL PASO, TEXAS**  
**Statement of Changes in Fiduciary Net Position**  
**For the Period Ending February 28, 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	—	9,005,939
Federal Grant Proceeds	—	767,070
State Grant Proceeds	—	3,582,375
Bike Share Revenues	—	39,702
Local Governments	—	3,003,607
Investment Income:		12,408
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>16,411,101</u>
Other Income	20,056	—
Total Additions	<u>478,447,011</u>	<u>16,411,101</u>
<b>DEDUCTIONS:</b>		
Benefits Paid to Plan Members	164,430,284	—
Refunds	7,866,974	—
Salaries and Benefits	—	608,442
Professional Services	—	148,608
Contract Services	—	455,858
Supplies and Other	—	6,920
Administrative Expenses	3,904,158	129,647
Interest on Long-term Debt	—	1,304,486
Intergovernmental Transfers	—	21,120,873
Grants - Subrecipients	—	123,000
Depreciation and Amortization Expense	158,715	—
Total Deductions	<u>176,360,131</u>	<u>23,897,834</u>
Net Change in Fiduciary Net Position	302,086,880	(7,486,733)
Net Position (Deficit) - Beginning	2,156,100,244	(76,687,858)
Net Position (Deficit) - Ending	<u>\$ 2,458,187,124</u>	<u>\$ (84,174,591)</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 February 28, 2021**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
Resources (Inflows):					
Property Taxes	\$ 226,894,834	\$ 226,894,834	\$ 222,950,270	\$ (3,944,564)	98.26 %
Penalties and Interest - Delinquent Taxes	—	—	627,437	627,437	— %
Sales Taxes	82,572,139	82,572,139	53,105,891	(29,466,248)	64.31 %
Franchise Fees	45,465,495	45,465,495	23,435,298	(22,030,197)	51.55 %
Licenses and Permits	10,640,778	10,640,778	5,814,746	(4,826,032)	54.65 %
Fines and Forfeitures	4,950,740	4,950,740	2,642,417	(2,308,323)	53.37 %
Charges for Services	28,064,932	28,064,932	10,852,349	(17,212,583)	38.67 %
Intergovernmental Revenues	1,484,329	1,484,329	1,189,837	(294,492)	80.16 %
Rents and Other	10,640,281	10,640,281	4,630,834	(6,009,447)	43.52 %
Interest	100,000	100,000	6,607	(93,393)	6.61 %
Transfers In	31,171,793	31,171,793	21,889,585	(9,282,208)	70.22 %
Amounts Available for Appropriation from Current Year Resources	<u>441,985,321</u>	<u>441,985,321</u>	<u>347,145,271</u>	<u>(94,840,050)</u>	<u>78.54 %</u>
Charges to Appropriations (Outflows):					
General Government:					
Mayor and Council	1,592,657	1,592,657	687,181	905,476	43.15 %
City Manager	3,684,302	3,684,302	1,726,719	1,957,583	46.87 %
City Clerk	1,293,756	1,392,012	594,909	797,103	42.74 %
Office of the Comptroller	2,711,287	2,711,287	1,247,439	1,463,848	46.01 %
Purchasing and Strategic Sourcing	1,534,502	1,534,502	600,103	934,399	39.11 %
Information Technology	18,953,219	18,953,219	10,733,740	8,219,479	56.63 %
City Attorney	3,845,153	3,845,153	1,762,364	2,082,789	45.83 %
Human Resources	2,184,186	2,184,186	942,993	1,241,193	43.17 %
Public Safety and Community Services:					
Police Department	152,636,914	152,636,914	67,979,657	84,657,257	44.54 %
Fire Department	119,240,343	119,240,343	56,900,139	62,340,204	47.72 %
Municipal Court	5,193,888	5,193,888	2,089,267	3,104,621	40.23 %
Public Health	6,585,140	6,585,140	2,267,100	4,318,040	34.43 %
Library	8,994,799	8,994,799	1,493,856	7,500,943	16.61 %
Parks Department	26,115,835	26,219,835	9,705,282	16,514,553	37.02 %
Transportation and Public Works:					
Capital Improvement Department	6,128,199	6,128,199	2,566,116	3,562,083	41.87 %
Streets and Maintenance	35,663,886	35,559,887	14,487,700	21,072,187	40.74 %
Development and Tourism:					
City Development:					
Planning and Inspections	7,343,043	7,343,043	3,137,980	4,205,063	42.73 %
Economic Development	1,826,045	1,826,045	689,624	1,136,421	37.77 %
Community and Human Development	911,708	911,708	274,716	636,992	30.13 %
Culture and Recreation:					
Museums and Cultural Affairs	2,393,440	2,393,440	588,109	1,805,331	24.57 %
Zoo	5,230,432	5,230,432	2,021,624	3,208,808	38.65 %
Non Departmental:					
Non Departmental	27,922,585	27,824,329	16,407,663	11,416,666	58.97 %
Total Charges to Appropriations	<u>441,985,321</u>	<u>441,985,321</u>	<u>198,904,281</u>	<u>243,081,040</u>	<u>45.00 %</u>
Net Change in Fund Balance	—	—	148,240,990	148,240,990	
Fund Balance - Beginning	—	—	72,234,417	—	
Fund Balance - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 220,475,407</u>	<u>\$ 148,240,990</u>	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Debt Service Funds**  
**For the Period Ending February 28, 2021**

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)
	Adopted	Final		
<b>REVENUES</b>				
Property Taxes	\$102,290,937	\$102,290,937	\$103,119,995	\$ 829,058
Penalties and Interest - Delinquent Taxes	—	—	304,896	304,896
Charges for Services	448,746	448,746	248,543	(200,203)
Interest	—	—	27,735	27,735
County Participation	125,930	125,930	—	(125,930)
<b>Total Revenues</b>	<b>102,865,613</b>	<b>102,865,613</b>	<b>103,701,169</b>	<b>835,556</b>
<b>EXPENDITURES</b>				
Current:				
Debt Service:				
Principal	50,937,032	50,937,032	3,001,305	47,935,727
Interest	60,694,313	60,694,313	31,223,693	29,470,620
Fiscal Fees	28,400	28,400	14,104	14,296
<b>Total Expenditures</b>	<b>111,659,745</b>	<b>111,659,745</b>	<b>34,239,102</b>	<b>77,420,643</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,794,132)	(8,794,132)	69,462,067	(76,585,087)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	4,794,132	4,794,132	3,277,944	1,516,188
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>3,277,944</b>	<b>5,516,188</b>
Net Change in Fund Balance	—	—	72,740,011	(71,068,899)
Fund Balance - Beginning	—	—	16,368,378	—
<b>Fund Balance - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 89,108,389</b>	<b>\$ (71,068,899)</b>

# CITY OF EL PASO, TEXAS

## Combining Balance Sheet Non-major Governmental Funds February 28, 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	\$ (902,042)	\$ (379,108)	\$ 201,225	\$ (1,550,285)	\$ 18,324,759	\$ (111,284)	\$ 26,011,993	\$ 31,949,759	\$ 73,545,017
Restricted Cash	—	—	—	—	—	—	2,000,000	40,023	2,040,023
Cash with Fiscal Agent	—	—	—	—	—	4,802,912	—	—	4,802,912
Receivables - Net of Allowances									
Interest	(82)	—	173	1,079	21,160	—	22,831	164,115	209,276
Trade	219,337	—	—	14,017	—	—	—	525,144	758,498
Notes	—	—	—	—	—	—	—	3,072,434	3,072,434
Due from Other Government Agencies	110,982	589,306	190	1,096,239	—	—	—	—	1,796,717
Other	—	—	—	—	—	2,207,364	2,177,000	122,391	4,506,755
Due from Other Funds	—	—	—	—	—	—	—	108,190	108,190
Due from Component Unit	—	—	—	—	—	—	—	556,147	556,147
Prepaid Items	—	—	—	—	—	115,987	—	—	115,987
Inventory	—	—	—	—	—	54,215	—	—	54,215
<b>Total Assets</b>	<u>(571,805)</u>	<u>210,198</u>	<u>201,588</u>	<u>(438,950)</u>	<u>18,345,919</u>	<u>7,069,194</u>	<u>30,211,824</u>	<u>36,538,203</u>	<u>91,566,171</u>
Deferred Outflow of Resources - Other	—	—	—	—	—	—	—	456,986	456,986
<b>Total Assets and Deferred Outflow of Resources</b>	<u>\$ (571,805)</u>	<u>\$ 210,198</u>	<u>\$ 201,588</u>	<u>\$ (438,950)</u>	<u>\$ 18,345,919</u>	<u>\$ 7,069,194</u>	<u>\$ 30,211,824</u>	<u>\$ 36,995,189</u>	<u>\$ 92,023,157</u>
<b>LIABILITIES</b>									
Accounts Payable	\$ 1,973	\$ 361,697	\$ 353	\$ (9,165)	\$ 1,006	\$ 1,299,375	\$ 147,006	\$ 493,566	\$ 2,295,811
Due to Other Funds	—	—	—	—	—	—	5,000,000	456,986	5,456,986
Taxes Payable	—	—	—	—	—	—	257	—	257
Unearned Revenue	32,000	235,377	186,775	24,657	—	1,545,087	—	—	2,023,896
Due to Other Government Agencies	—	2,425	—	—	—	—	—	1,980	4,405
<b>Total Liabilities</b>	<u>33,973</u>	<u>599,499</u>	<u>187,128</u>	<u>15,492</u>	<u>1,006</u>	<u>2,844,462</u>	<u>5,147,263</u>	<u>952,532</u>	<u>9,781,355</u>
<b>FUND BALANCES (DEFICITS)</b>									
Nonspendable	—	—	—	—	—	170,202	—	—	170,202
Restricted	100,708	329,717	16,232	—	18,344,913	4,054,530	—	20,078,361	42,924,461
Committed	—	—	—	—	—	—	25,064,561	15,184,774	40,249,335
Assigned	—	—	—	—	—	—	—	779,522	779,522
Unassigned (Deficits)	(706,486)	(719,018)	(1,772)	(454,442)	—	—	—	—	(1,881,718)
<b>Total Fund Balances (Deficits)</b>	<u>(605,778)</u>	<u>(389,301)</u>	<u>14,460</u>	<u>(454,442)</u>	<u>18,344,913</u>	<u>4,224,732</u>	<u>25,064,561</u>	<u>36,042,657</u>	<u>82,241,802</u>
<b>Total Liabilities and Fund Balances (Deficits)</b>	<u>\$ (571,805)</u>	<u>\$ 210,198</u>	<u>\$ 201,588</u>	<u>\$ (438,950)</u>	<u>\$ 18,345,919</u>	<u>\$ 7,069,194</u>	<u>\$ 30,211,824</u>	<u>\$ 36,995,189</u>	<u>\$ 92,023,157</u>

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Period Ending February 28, 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	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4,490,605	\$ 4,490,605
Penalties and Interest - Delinquent taxes	—	—	—	—	—	—	—	44	\$ 44
Sales Taxes	—	—	—	—	—	—	67,913	—	67,913
Hotel Occupancy Tax	—	—	—	—	—	—	450,500	2,321,190	2,771,690
Rental Vehicle Tax	—	—	—	—	—	—	—	782,704	782,704
Franchise Fees	—	—	—	—	—	—	10,232,463	1,391,126	11,623,589
Charges for Services	—	—	—	18,471	—	130,654	15,666	8,201,760	8,366,551
Fines and Forfeitures	—	—	—	—	—	—	—	201,535	201,535
Licenses and Permits	—	—	—	—	—	—	—	539,877	539,877
Ticket Sales	—	—	—	—	—	—	—	4,680	4,680
Intergovernmental Revenues	1,394,003	1,466,744	347,281	4,375,216	1,315,862	—	—	230,403	9,129,509
Interest Earnings	11	—	(17)	—	2,679	—	7,723	6,975	17,371
Rents and Other	1,686	—	16,815	—	—	2,920,131	600,000	1,238,405	4,777,037
<b>Total Revenues</b>	<b>1,395,700</b>	<b>1,466,744</b>	<b>364,079</b>	<b>4,393,687</b>	<b>1,318,541</b>	<b>3,050,785</b>	<b>11,374,265</b>	<b>19,409,304</b>	<b>42,773,105</b>
<b>EXPENDITURES</b>									
Current:									
General Government	—	—	33,793	—	—	—	—	251,352	285,145
Public Safety	2,231,070	1,268,534	66,315	—	579,804	—	—	3,584,579	7,730,302
Public Works	—	—	—	—	—	—	—	3,483,588	3,483,588
Public Health	—	—	—	5,075,748	615,837	—	—	—	5,691,585
Parks Department	—	826	—	—	—	—	—	569,366	570,192
Library	39,764	—	—	—	—	—	—	37,834	77,598
Non Departmental	—	363,127	—	—	—	—	—	5,841,293	6,204,420
Culture and Recreation	9,381	12,643	—	—	—	2,276,976	—	2,899,712	5,198,712
Economic Development	—	—	—	—	—	—	6,810,146	515,286	7,325,432
Animal Services	—	—	5,236	—	—	—	—	3,590,811	3,596,047
Community and Human Development	—	204,939	—	—	—	—	—	611,511	816,450
Debt Service:									
Interest Expense	—	—	—	—	—	—	—	1,845,487	1,845,487
Fiscal Fees	—	—	—	—	—	—	—	9,475	9,475
Capital Outlay	78,372	—	31,496	58,343	115,010	—	711,128	217,393	1,211,742
<b>Total Expenditures</b>	<b>2,358,587</b>	<b>1,850,069</b>	<b>136,840</b>	<b>5,134,091</b>	<b>1,310,651</b>	<b>2,276,976</b>	<b>7,521,274</b>	<b>23,457,687</b>	<b>44,046,175</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(962,887)	(383,325)	227,239	(740,404)	7,890	773,809	3,852,991	(4,048,383)	(1,273,070)
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfers In	—	—	—	—	—	—	2,771,484	3,241,472	6,012,956
Transfers Out	—	—	—	—	—	—	—	(2,512,034)	(2,512,034)
Capital Contributions	—	—	—	—	—	—	—	1,867,031	1,867,031
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	—	989,387	989,387
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,771,484</b>	<b>3,585,856</b>	<b>6,357,340</b>
<b>Net Change in Fund Balances</b>	<b>(962,887)</b>	<b>(383,325)</b>	<b>227,239</b>	<b>(740,404)</b>	<b>7,890</b>	<b>773,809</b>	<b>6,624,475</b>	<b>(462,527)</b>	<b>5,084,270</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>\$ (605,778)</b>	<b>\$ (389,301)</b>	<b>\$ 14,460</b>	<b>\$ (454,442)</b>	<b>\$18,344,913</b>	<b>\$ 4,224,732</b>	<b>\$ 25,064,561</b>	<b>\$36,042,657</b>	<b>\$82,241,802</b>

# CITY OF EL PASO, TEXAS

## Combining Statement of Net Position Internal Service Funds

February 28, 2021

	Supply and Support	Self Insurance	Total
<b>ASSETS:</b>			
Current Assets:			
Pooled Cash and Investments	\$ 3,988,151	\$ 36,068,681	\$ 40,056,832
Receivables - Net of Allowances			
Interest	4,134	42,517	46,651
Trade	6,426	2,459	8,885
Inventory	772,483	—	772,483
Total Current Assets	4,771,194	36,113,657	40,884,851
Noncurrent Assets:			
Capital Assets:			
Buildings, Improvements & Equipment, Net	175,363	—	175,363
Total Noncurrent Assets	175,363	—	175,363
Total Assets	4,946,557	36,113,657	41,060,214
<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	\$ 6,652,965	\$ 36,523,108	\$ 43,176,073
<b>LIABILITIES:</b>			
Accounts Payable	\$ 141,704	\$ 10,007	\$ 151,711
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	7,766,457	19,999,650	27,766,107
<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	175,363	—	175,363
Unrestricted (Deficit)	(2,056,751)	16,449,665	14,392,914
Total Net Position (Deficit)	(1,881,388)	16,449,665	14,568,277
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	\$ 6,652,965	\$ 36,523,108	\$ 43,176,073

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Period Ending February 28, 2021**

	Supply and Support	Self Insurance	Total
<b>OPERATING REVENUES</b>			
Sales to Departments	\$ 8,146,771	\$ —	\$ 8,146,771
Premium Contributions	—	34,463,059	34,463,059
General Revenues	—	498,949	498,949
Total Operating Revenues	8,146,771	34,962,008	43,108,779
<b>OPERATING EXPENSES:</b>			
Personnel Services	2,309,960	957,487	3,267,447
Outside Contracts	53,661	965,959	1,019,620
Professional Services	—	458,328	458,328
Fuel and Lubricants	1,590,047	—	1,590,047
Materials and Supplies	1,498,050	1,688	1,499,738
Communications	113	—	113
Utilities	9,051	—	9,051
Operating Leases	2,313	280	2,593
Benefits Provided	350	33,051,050	33,051,400
Maintenance and Repairs	1,111,753	—	1,111,753
Other Operating Expenses	2,378	—	2,378
Total Operating Expenses	6,577,676	35,434,792	42,012,468
Operating Income (Loss)	1,569,095	(472,784)	1,096,311
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Interest Revenue	3,893	49,271	53,164
Unrealized Loss on Investments	(4,120)	(42,628)	(46,748)
Total Nonoperating Revenues (Expenses)	(227)	6,643	6,416
Income Before Transfers	1,568,868	(466,141)	1,102,727
Transfers In	—	59,017	59,017
Change in Net Position	1,568,868	(407,124)	1,161,744
Net Position (Deficit) - Beginning of Year	(3,450,256)	16,856,789	13,406,533
Net Position (Deficit) - End of Year	<u>\$ (1,881,388)</u>	<u>\$16,449,665</u>	<u>\$14,568,277</u>



# CITY OF EL PASO, TEXAS

## Combining Statement of Cash Flows Internal Service Funds

For the Period Ending February 28, 2021

	Supply and Support	Self Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers	\$ 8,144,009	\$ 34,962,008	\$ 43,106,017
Payments to Suppliers	(5,383,516)	(34,599,792)	(39,983,308)
Payments to Employees	(2,399,876)	(987,527)	(3,387,403)
Net Cash Provided by Operating Activities	360,617	(625,311)	(264,694)
<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	—	3,057,633	3,057,633
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of investments	3,007,863	31,118,664	34,126,527
Interest	123	11,092	11,215
Net Cash Provided by Investing Activities	3,007,986	31,129,756	34,137,742
Net Increase in Cash	3,368,603	33,562,078	36,930,681
Cash - Beginning of the Year	619,548	2,506,603	3,126,151
Cash - End of the Year	\$ 3,988,151	\$ 36,068,681	\$ 40,056,832
<b>Reconciliation of operating income (loss) to net cash provided (used in) operating activities:</b>			
Operating Income	\$ 1,569,095	\$ (472,784)	\$ 1,096,311
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) Operating Activities:			
Change in Assets and Liabilities:			
Receivables, Net	(2,762)	—	(2,762)
Accounts and Other Payables	(1,115,800)	(122,487)	(1,238,287)
Accrued Expenses	(89,916)	(30,040)	(119,956)
Net Cash Provided by Operating Activities	\$ 360,617	\$ (625,311)	\$ (264,694)

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Fiduciary Net Position**  
**Pension Trust Funds**  
**February 28, 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 February 28, 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**  
**February 28, 2021**

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
<b>ASSETS</b>			
Pooled Cash and Investments	\$ 43,980,019	\$ (281,404)	\$ 43,698,615
Receivables:			
Notes	3,803,184	—	3,803,184
Other	385,805	—	385,805
Capital Assets:			
Work in Progress	8,580,576	—	8,580,576
Equipment, Net	22,724	—	22,724
<b>TOTAL ASSETS</b>	<b>56,772,308</b>	<b>(281,404)</b>	<b>56,490,904</b>
<b>LIABILITIES</b>			
Accrued Expenses	11,851,617	—	11,851,617
Accrued Interest on Long-term Liabilities	277,583	—	277,583
Unearned Revenue	2,849,140	120,207	2,969,347
Bonds and Notes Payable	125,566,948	—	125,566,948
<b>TOTAL LIABILITIES</b>	<b>140,545,288</b>	<b>120,207</b>	<b>140,665,495</b>
<b>NET POSITION (DEFICIT)</b>	<b>\$ (83,772,980)</b>	<b>\$ (401,611)</b>	<b>\$ (84,174,591)</b>

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Period Ending February 28, 2021**

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
<b>ADDITIONS:</b>			
Program Income	\$ 9,005,939	\$ —	\$ 9,005,939
Federal Grant Proceeds	—	767,070	767,070
State Grant Proceeds	3,562,134	20,241	3,582,375
Bike Share Revenues	39,702	—	39,702
Local Governments	2,994,372	9,235	3,003,607
Investment Earnings	12,408	—	12,408
Total Additions	<u>15,614,555</u>	<u>796,546</u>	<u>16,411,101</u>
<b>DEDUCTIONS:</b>			
Salaries and Benefits	183,154	425,288	608,442
Professional Services	138,270	10,338	148,608
Contract Services	(23,174)	479,032	455,858
Supplies and Other	4,734	2,186	6,920
Administrative Cost	8,820	120,827	129,647
Interest on Long-term Debt	1,304,486	—	1,304,486
Intergovernmental Transfer of Capital Assets	21,120,873	—	21,120,873
Grants - Subrecipients	—	123,000	123,000
Total Deductions	<u>22,737,163</u>	<u>1,160,671</u>	<u>23,897,834</u>
Net Change in Fiduciary Net Position	(7,122,608)	(364,125)	(7,486,733)
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>\$ (83,772,980)</u>	<u>\$ (401,611)</u>	<u>\$ (84,174,591)</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 February 28, 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	\$ 14,017,996	\$ (17,365,824)	44.67 %
Charges of Fares and Fees	524,500	524,500	289,369	(235,131)	55.17 %
General Revenues	1,338,521	1,338,521	812,260	(526,261)	60.68 %
<b>Total Revenues</b>	<b>33,246,841</b>	<b>33,246,841</b>	<b>15,119,625</b>	<b>(18,127,216)</b>	<b>45.48 %</b>
<b>EXPENSES:</b>					
Personnel Services	18,748,153	18,748,153	6,935,155	11,812,998	36.99 %
Contractual Services	29,000	41,000	19,900	21,100	48.54 %
Professional Services	564,275	944,275	159,875	784,400	16.93 %
Outside Contracts	6,366,236	5,991,736	1,831,661	4,160,075	30.57 %
Fuel and Lubricants	262,195	262,195	51,672	210,523	19.71 %
Materials and Supplies	956,275	978,275	483,403	494,872	49.41 %
Communications	189,325	189,325	66,611	122,714	35.18 %
Utilities	2,197,000	2,172,000	803,727	1,368,273	37.00 %
Operating Leases	42,200	42,200	3,586	38,614	8.50 %
Travel and Entertainment	66,825	66,825	6,265	60,560	9.38 %
Benefits Provided	500	500	115	385	23.00 %
Maintenance and Repairs	694,800	674,800	186,226	488,574	27.60 %
Other Operating Expenses	2,305,193	2,305,193	808,683	1,496,510	35.08 %
<b>Total Expenses</b>	<b>32,421,977</b>	<b>32,416,477</b>	<b>11,356,879</b>	<b>21,059,598</b>	<b>35.03 %</b>
Operating Income	824,865	830,365	3,762,746	2,932,381	453.14 %
<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	54,050	(145,950)	27.03 %
Unrealized Loss on Investments	—	—	(43,007)	(43,007)	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(824,865)</b>	<b>(830,365)</b>	<b>(5,524,194)</b>	<b>(4,693,829)</b>	<b>— %</b>
Change in Net Position	—	—	(1,761,448)	(1,761,448)	
Net Position - Beginning	—	—	241,296,783	—	
Net Position - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 239,535,335</u>	<u>\$ (1,761,448)</u>	

**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 February 28, 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	\$ 75,641	\$ (54,359)	58.19 %
Charges of Fares and Fees	7,790,000	7,790,000	1,629,410	(6,160,590)	20.92 %
General Revenues	40,000	40,000	275,829	235,829	689.57 %
<b>Total Revenues</b>	<b>7,960,000</b>	<b>7,960,000</b>	<b>1,980,880</b>	<b>(5,979,120)</b>	<b>24.89 %</b>
<b>EXPENSES:</b>					
Personnel Services	22,247,192	22,247,192	5,042,245	17,204,947	22.66 %
Professional Services	312,000	312,000	40,344	271,656	12.93 %
Outside Contracts	12,803,442	12,803,442	2,336,285	10,467,157	18.25 %
Fuel and Lubricants	2,469,000	2,469,000	865,023	1,603,977	35.04 %
Materials and Supplies	495,800	495,800	95,603	400,197	19.28 %
Communications	224,290	224,290	54,233	170,057	24.18 %
Utilities	1,712,000	1,712,000	500,689	1,211,311	29.25 %
Operating Leases	363,900	363,900	235,330	128,570	64.67 %
Travel and Entertainment	81,000	81,000	—	81,000	— %
Benefits Provided	85,000	85,000	5,911	79,089	6.95 %
Maintenance and Repairs	96,000	96,000	23,346	72,654	24.32 %
Other Operating Expenses	11,985,193	8,315,193	3,530,689	4,784,504	42.46 %
<b>Total Expenses</b>	<b>52,874,818</b>	<b>49,204,818</b>	<b>12,729,698</b>	<b>36,475,119</b>	<b>25.87 %</b>
<b>Operating Income (Loss)</b>	<b>(44,914,818)</b>	<b>(41,244,818)</b>	<b>(10,748,818)</b>	<b>36,710,947</b>	<b>26.06 %</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Sales Tax	40,588,397	32,595,105.69	25,669,384	(6,925,722)	78.75 %
Interest Revenue	—	—	5,508	5,508	— %
Interest Expense	(2,056,687.72)	(2,126,687.72)	(1,097,638)	1,029,050	— %
Capital Outlay	(125,000)	(3,725,000)	—	3,725,000	— %
Current Portion - Bonds, Notes and Capital	(1,485,183)	(1,485,183)	—	1,485,183	— %
Capital Contributions	7,993,291	15,986,582.62	—	(15,986,583)	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>44,914,818</b>	<b>41,244,818</b>	<b>24,577,254</b>	<b>(16,667,564)</b>	<b>59.59 %</b>
<b>Change in Net Position</b>	<b>—</b>	<b>—</b>	<b>13,828,436</b>	<b>20,043,383</b>	
<b>Net Position - Beginning</b>	<b>—</b>	<b>—</b>	<b>172,472,101</b>	<b>—</b>	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 186,300,537</b>	<b>\$ 20,043,383</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 February 28, 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	\$ 28,151,743	\$ (35,749,257)	44.06 %
Sales to Departments	65,000	65,000	17,424	(47,576)	26.81 %
General Revenues	287,000	287,000	155,186	(131,814)	54.07 %
Total Revenues	64,253,000	64,253,000	28,324,353	(35,928,647)	44.08 %
<b>EXPENSES:</b>					
Personnel Services	17,077,027	17,077,027	8,030,662	9,046,365	47.03 %
Professional Services	275,725	275,725	15,846	259,879	5.75 %
Outside Contracts	2,603,500	2,890,100	632,334	2,257,766	21.88 %
Fuel and Lubricants	3,029,500	3,019,500	1,343,911	1,675,589	44.51 %
Benefits Provided	—	—	83	(83)	— %
Materials and Supplies	6,905,350	6,804,050	2,910,514	3,893,536	42.78 %
Communications	304,450	354,450	137,733	216,717	38.86 %
Utilities	100,000	100,000	29,305	70,695	29.31 %
Operating Leases	35,000	35,000	7,875	27,125	22.50 %
Travel and Entertainment	103,500	91,100	—	91,100	— %
Maintenance and Repairs	396,500	363,200	18,546	344,654	5.11 %
Other Operating Expenses	4,615,713	4,448,113	1,470,349	2,977,764	33.06 %
Landfill and Transfer Station	1,000,000	348,308	—	348,308	— %
Total Expenses	36,446,265	35,806,573	14,597,158	21,209,415	40.77 %
Operating Income (Loss)	27,806,735	28,446,427	13,727,195	(14,719,232)	48.26 %
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	3,167,696	3,167,696	1,583,850	(1,583,846)	50.00 %
Transfers Out	(29,010,772)	(29,650,464)	(9,472,819)	20,177,645	31.95 %
Interest Revenue	200,000	200,000	74,460	(125,540)	37.23 %
Interest Expense	(657,860)	(657,860)	(328,930)	328,930	50.00 %
Current Portion - Bonds, Notes and Capital	(1,505,799)	(1,505,799)	—	1,505,799	— %
Unrealized Loss on Investments	—	—	(61,764)	(61,764)	— %
Capital Contributions	—	—	(638,812)	(638,812)	— %
Total Nonoperating Revenues (Expenses)	(27,806,735)	(28,446,427)	(8,844,015)	19,602,412	31.09 %
Change in Net Position	—	—	4,883,180	4,883,180	
Net Position - Beginning	—	—	53,925,718	—	
Net Position - Ending	\$ —	\$ —	\$ 58,808,898	\$ 4,883,180	

**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 February 28, 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	\$ 8,748,605	\$ (5,693,979)	60.58 %
General Revenues	572,431	572,431	300,333	(272,098)	52.47 %
Total Revenues	<u>15,015,015</u>	<u>15,015,015</u>	<u>9,048,938</u>	<u>(5,966,077)</u>	<u>60.27 %</u>
<b>EXPENSES:</b>					
Personnel Services	3,371,026	3,371,026	1,502,078	1,868,948	44.56 %
Professional Services	151,725	141,725	4,387	137,338	3.10 %
Outside Contracts	1,336,630	1,327,080	551,939	775,141	41.59 %
Fuel and Lubricants	7,350	7,350	2,166	5,184	29.47 %
Materials and Supplies	153,483	147,033	24,740	122,293	16.83 %
Communications	20,600	20,600	1,264	19,336	6.14 %
Utilities	109,500	109,500	35,167	74,333	32.12 %
Operating Leases	346,754	346,754	198,480	148,274	57.24 %
Travel and Entertainment	5,685	5,685	—	5,685	— %
Maintenance and Repairs	161,000	427,000	10,554	416,446	2.47 %
Other Operating Expenses	157,423	157,423	60,047	97,376	38.14 %
Total Expenses	<u>5,821,176</u>	<u>6,061,176</u>	<u>2,390,822</u>	<u>3,670,354</u>	<u>39.44 %</u>
Operating Income (Loss)	9,193,839	8,953,839	6,658,116	(2,295,723)	74.36 %
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	—	240,000	—	240,000	— %
Transfers Out	(8,559,089)	(8,559,089)	(6,217,890)	(2,341,199)	72.65 %
Interest Expense	(73,250)	(73,250)	(36,625)	(36,625)	50.00 %
Capital Outlay	(11,500)	(11,500)	—	(11,500)	— %
Current Portion - Bonds, Notes and Capital	(550,000)	(550,000)	—	(550,000)	— %
Total Nonoperating Revenues (Expenses)	<u>(9,193,839)</u>	<u>(8,953,839)</u>	<u>(6,254,515)</u>	<u>(2,699,324)</u>	<u>69.85 %</u>
Change in Net Position	—	—	403,601	403,601	
Net Position - Beginning	—	—	10,355,934	—	
Net Position - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 10,759,535</u>	<u>\$ 403,601</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 February 28, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
General Revenues	\$ —	\$ —	\$ 50,497	\$ 50,497	— %
Intergovernmental Revenues	1,660,237	1,660,237	1,537,468	(122,769)	92.61 %
Penalties and Interest - Delinquent Taxes	516,000	516,000	265,097	(250,903)	51.38 %
<b>Total Revenues</b>	<b>2,176,237</b>	<b>2,176,237</b>	<b>1,853,062</b>	<b>(323,175)</b>	<b>85.15 %</b>
<b>EXPENSES:</b>					
Personnel Services	1,249,621	1,249,621	557,809	691,812	44.64 %
Professional Services	469	469	240	229	51.17 %
Outside Contracts	313,000	298,000	197,937	100,063	66.42 %
Fuel and Lubricants	100	100	27	73	27.00 %
Materials and Supplies	27,832	22,832	11,380	11,452	49.84 %
Communications	96,779	111,779	87,977	23,802	78.71 %
Operating Leases	144,300	149,300	81,477	67,823	54.57 %
Travel and Entertainment	14,000	14,000	221	13,779	1.58 %
Other Operating Expenses	330,136	330,136	141,756	188,380	42.94 %
<b>Total Expenses</b>	<b>2,176,237</b>	<b>2,176,237</b>	<b>1,078,824</b>	<b>1,097,413</b>	<b>49.57 %</b>
Operating Income (Loss)	—	—	774,238	(1,420,588)	— %
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest Revenue	—	—	914	914	— %
Unrealized Loss on Investments	—	—	(2,161)	(2,161)	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>—</b>	<b>—</b>	<b>(1,247)</b>	<b>(1,247)</b>	<b>— %</b>
Change in Net Position	—	—	774,238	(774,238)	
Net Position - Beginning	—	—	1,795,141	—	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 2,569,379</b>	<b>\$ (774,238)</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 February 28, 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	\$ 8,146,771	\$ (8,748,229)	48.22 %
General Revenues	7,000	7,000	—	(7,000)	— %
<b>Total Revenues</b>	<b>16,902,000</b>	<b>16,902,000</b>	<b>8,146,771</b>	<b>(8,755,229)</b>	<b>48.20 %</b>
<b>EXPENSES:</b>					
Personnel Services	4,650,395	4,650,395	2,309,960	2,340,435	49.67 %
Outside Contracts	205,000	318,500	53,661	264,839	16.85 %
Fuel and Lubricants	5,632,105	5,632,105	1,590,047	4,042,058	28.23 %
Materials and Supplies	4,443,000	4,443,000	1,498,050	2,944,950	33.72 %
Communications	3,000	3,000	113	2,887	3.77 %
Utilities	32,500	32,500	9,051	23,449	27.85 %
Operating Leases	10,000	10,000	2,313	7,687	23.13 %
Travel and Entertainment	6,500	6,500	—	6,500	— %
Benefits Provided	2,500	2,500	350	2,150	14.00 %
Maintenance and Repairs	1,700,000	1,700,000	1,111,753	588,247	65.40 %
Other Operating Expenses	41,000	41,000	2,378	38,622	5.80 %
<b>Total Expenses</b>	<b>16,726,000</b>	<b>16,839,500</b>	<b>6,577,676</b>	<b>10,261,824</b>	<b>39.06 %</b>
Operating Income	176,000	62,500	1,569,095	1,506,595	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest Revenue	—	—	3,893	3,893	— %
Unrealized Loss on Investments	—	—	(4,120)	(4,120)	— %
Capital Outlay	(176,000)	(62,500)	—	62,500	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(176,000)</b>	<b>(62,500)</b>	<b>(227)</b>	<b>62,273</b>	<b>— %</b>
Change in Net Position	—	—	1,568,868	1,568,868	
Net (Deficit) - Beginning	—	—	(3,450,256)	—	
<b>Net (Deficit) - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ (1,881,388)</b>	<b>\$ 1,568,868</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 February 28, 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	\$ 34,463,059	\$ (32,452,875)	51.50 %
General Revenues	—	—	498,949	498,949	— %
<b>Total Revenues</b>	<b>66,915,934</b>	<b>66,915,934</b>	<b>34,962,008</b>	<b>(31,953,926)</b>	<b>52.25 %</b>
<b>EXPENSES:</b>					
Personnel Services	2,915,451	2,915,451	957,487	1,957,964	32.84 %
Professional Services	1,248,950	1,248,950	458,328	790,622	36.70 %
Outside Contracts	1,820,910	1,820,910	965,959	854,951	53.05 %
Materials and Supplies	44,850	44,850	1,688	43,162	3.76 %
Communications	1,050	1,050	—	1,050	— %
Operating Leases	4,400	4,400	280	4,120	6.36 %
Travel and Entertainment	7,000	7,000	—	7,000	— %
Benefits Provided	61,858,008	61,858,008	33,051,050	28,806,958	53.43 %
Other Operating Expenses	12,300	12,300	—	12,300	— %
<b>Total Expenses</b>	<b>67,912,919</b>	<b>67,912,919</b>	<b>35,434,792</b>	<b>32,478,127</b>	<b>52.18 %</b>
Operating Income (Loss)	(996,985)	(996,985)	(472,784)	524,201	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	996,985	996,985	59,017	(937,968)	5.92 %
Interest Revenue	—	—	49,271	49,271	— %
Unrealized Loss on Investments	—	—	(42,628)	(42,628)	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>996,985</b>	<b>996,985</b>	<b>65,660</b>	<b>(931,325)</b>	<b>6.59 %</b>
Change in Net Position	—	—	(407,124)	(407,124)	
Net Position - Beginning	—	—	16,856,789	—	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 16,449,665</b>	<b>\$ (407,124)</b>	