

INTERIM FINANCIAL STATEMENTS
May 31, 2023



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds May 31, 2023

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	COVID-19 Relief Grants	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Pooled Cash and Investments	\$212,081,380	\$ —	\$ —	\$ 29,316,097	\$ —	\$ 101,613,128	\$ 343,010,605
Cash with Fiscal Agent	—	—	—	246,797	—	6,278,061	6,524,858
Restricted Cash and Investments	22,099,714	12,955,206	102,409,646	353,126,332	100,244,833	52,250,313	643,086,044
Receivables - Net of Allowances							
Taxes	32,473,457	—	5,198,615	—	—	—	37,672,072
Interest	649,865	246,267	244,091	1,427,660	361,402	507,038	3,436,323
Trade	2,183,601	40,103	—	1,301,616	—	418,015	3,943,335
Notes	1,324,346	35,978,497	—	—	—	2,624,435	39,927,278
Due from Other Government Agencies	715,484	—	—	—	2,316,465	4,925,054	7,957,003
Other	12,012,609	—	—	—	—	9,583,061	21,595,670
Prepaid Items	—	—	—	—	—	183,430	183,430
Due from Other Funds	—	—	174,001	3,000,000	—	—	3,174,001
Due from Component Unit	—	—	—	—	—	807,152	807,152
Inventory	5,296,137	—	—	—	—	98,153	5,394,290
Lease Receivable	8,718,133	—	—	—	—	8,525,037	17,243,170
Total Assets	297,554,726	49,220,073	108,026,353	388,418,502	102,922,700	187,812,877	1,133,955,231
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflows Other	2,379,234	—	—	—	—	—	2,379,234
Total Deferred Outflows of Resources	2,379,234	—	—	—	—	—	2,379,234
Total Assets and Deferred Outflows of Resources	\$299,933,960	\$ 49,220,073	\$108,026,353	\$388,418,502	\$102,922,700	\$ 187,812,877	\$1,136,334,465
LIABILITIES							
Accounts Payable	\$ 1,977,953	\$ 27,822	\$ 1,018	\$ 95,962	\$ 25,902	\$ 4,476,445	\$ 6,605,102
Accrued Payroll	865,757	—	—	—	—	—	865,757
Due to Other Funds	—	—	—	1,284,466	—	3,000,000	4,284,466
Taxes Payable	19,522	—	—	—	—	5,269	24,791
Unearned Revenue	256,827	—	—	17,904,000	101,653,733	34,738,215	154,552,775
Due to Other Government Agencies	928,145	—	—	—	—	865	929,010
Total Liabilities	4,048,204	27,822	1,018	19,284,428	101,679,635	42,220,794	167,261,901
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenues Low Income Housing	—	36,248,235	—	—	—	—	36,248,235
Unavailable Revenues Property Taxes	10,364,225	—	4,972,809	—	—	—	15,337,034
Unavailable Revenues 380 Agreement	1,324,346	—	—	—	—	—	1,324,346
Leases	8,662,072	—	—	—	—	8,353,500	17,015,572
Deferred Inflows Other	—	—	—	—	1,308,098	2,323,266	3,631,364
Total Deferred Inflows of Resources	20,350,643	36,248,235	4,972,809	—	1,308,098	10,676,766	73,556,551
FUND BALANCES (DEFICITS)							
Nonspendable	5,296,137	—	—	—	—	281,583	5,577,720
Restricted	22,099,714	12,944,016	103,052,526	353,126,332	—	55,892,519	547,115,107
Committed	89,926,593	—	—	—	—	76,165,085	166,091,678
Assigned	—	—	—	16,007,742	—	8,564,516	24,572,258
Unassigned (Deficits)	158,212,669	—	—	—	(65,033)	(5,988,386)	152,159,250
Total Fund Balances (Deficits)	275,535,113	12,944,016	103,052,526	369,134,074	(65,033)	134,915,317	895,516,013
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	\$299,933,960	\$ 49,220,073	\$108,026,353	\$388,418,502	\$102,922,700	\$ 187,812,877	\$1,136,334,465

CITY OF EL PASO, TEXAS

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Period Ending May 31, 2023

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	COVID-19 Relief Grants	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Property Taxes	\$243,603,234	\$ —	\$120,047,890	\$ —	\$ —	\$ 10,931,174	\$ 374,582,298
Penalties and Interest - Delinquent Taxes	1,065,767	—	504,281	—	—	747	1,570,795
Sales Taxes	101,117,707	—	—	—	—	1,281,573	102,399,280
Hotel Occupancy Tax	—	—	—	3,001,686	—	10,180,417	13,182,103
Rental Vehicle Tax	—	—	—	—	—	2,326,086	2,326,086
Franchise Fees	45,561,730	—	—	—	—	16,439,844	62,001,574
Charges for Services	22,701,199	1,636,681	634,131	—	—	21,163,189	46,135,200
Fines and Forfeitures	5,844,128	—	—	—	—	527,738	6,371,866
Licenses and Permits	10,470,488	—	—	—	—	826,191	11,296,679
Ticket Sales	—	—	—	—	—	165,704	165,704
Intergovernmental Revenues	460,200	2,409,143	—	3,136,254	19,416,573	26,113,269	51,535,439
Investment Earnings	6,599,128	510,372	1,414,838	17,965,189	4,661,179	4,466,793	35,617,499
Rents and Other	8,650,627	259,899	—	104,839	—	2,820,377	11,835,742
Total Revenues	446,074,208	4,816,095	122,601,140	24,207,968	24,077,752	97,243,102	719,020,265
EXPENDITURES							
Current:							
General Government	39,091,951	27,968	—	1,118,736	38,545	721,823	40,999,023
Public Safety	208,962,908	—	—	—	7,731,328	26,581,471	243,275,707
Public Works	33,077,183	—	—	2,983,562	66,453	8,116,660	44,243,858
Public Health	4,699,105	—	—	—	4,267,788	9,093,257	18,060,150
Parks Department	19,523,482	—	—	183,834	1,158,412	849,456	21,715,184
Library	6,156,000	—	—	62,082	20,000	238,446	6,476,528
Non Departmental	9,642,320	—	—	—	—	18,733,383	28,375,703
Culture and Recreation	6,153,168	—	—	777,665	192,000	12,671,515	19,794,348
Economic Development	8,032,670	—	—	115,658	3,005,603	13,421,719	24,575,650
Animal Services	—	—	—	15,813	—	7,608,380	7,624,193
Community and Human Development	706,171	2,321,659	—	—	2,497,070	434,320	5,959,220
Debt Service:							
Interest Expense	—	—	31,610,353	—	—	1,306,441	32,916,794
Fiscal Fees	—	—	22,650	—	—	17,950	40,600
Capital Outlay	427,933	1,014,868	—	70,978,030	394,496	1,190,629	74,005,956
Total Expenditures	336,472,891	3,364,495	31,633,003	76,235,380	19,371,695	100,985,450	568,062,914
Excess (Deficiency) of Revenues Over Expenditures	109,601,317	1,451,600	90,968,137	(52,027,412)	4,706,057	(3,742,348)	150,957,351
OTHER FINANCING SOURCES (USES):							
Transfers In	39,200,421	—	194,737	242,789	—	10,695,165	50,333,112
Transfers Out	(23,819,566)	—	—	—	—	(2,295,331)	(26,114,897)
Proceeds from Sale of Capital Assets	—	—	—	1,300,254	—	1,731,964	3,032,218
Total Other Financing Sources (Uses)	15,380,855	—	194,737	1,543,043	—	10,131,798	27,250,433
Net Change in Fund Balances	124,982,172	1,451,600	91,162,874	(50,484,369)	4,706,057	6,389,450	178,207,784
Fund Balances (Deficits) - Beginning	150,552,941	11,492,416	11,889,652	419,618,443	(4,771,090)	128,525,867	717,308,229
Fund Balances (Deficits) - Ending	\$275,535,113	\$ 12,944,016	\$103,052,526	\$369,134,074	\$ (65,033)	\$ 134,915,317	\$ 895,516,013

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

May 31, 2023

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
ASSETS							
Current Assets:							
Pooled Cash and Investments	\$ 61,600,659	\$ 62,303,386	\$ 90,603,469	\$ 23,066,677	\$ 13,638,941	\$ 251,213,132	\$ 45,143,066
Receivables - Net of Allowances:							
Taxes	—	—	10,316,971	—	—	10,316,971	—
Interest	307,543	254,352	307,007	73,147	7,660	949,709	152,562
Trade	506,673	362,228	130,885	43,900	—	1,043,686	19,468
Due from Other Government Agencies	22,275	9,029	—	—	—	31,304	—
Other	190,327	—	—	—	—	190,327	—
Due from Component Unit	—	4,035,773	—	—	—	4,035,773	—
Prepaid Items	—	15,602	241,214	—	—	256,816	—
Due From Other Funds	—	—	1,284,467	—	—	1,284,467	—
Inventory	1,421,521	—	6,063,275	—	—	7,484,796	925,508
Total Current Assets	64,048,998	66,980,370	108,947,288	23,183,724	13,646,601	276,806,981	46,240,604
Noncurrent Assets:							
Restricted Cash and Investments	27,792,803	15,704,588	—	—	—	43,497,391	—
Uncollected Property Taxes Receivable - Other Taxing Entities	—	—	—	—	99,820,960	99,820,960	—
Leases Receivable	160,346,552	—	2,267,564	—	—	162,614,116	—
Lease Right of Use Asset, Net	—	—	2,609,832	—	1,397,716	4,007,548	—
Capital Assets:							
Land	1,377,611	6,887,813	11,753,641	2,469,531	—	22,488,596	—
Buildings, Improvements, Equipment, Net	255,096,543	41,370,131	211,821,037	11,551,973	19,518	519,859,202	51,354
Construction in Progress	12,032,530	7,660,815	17,075,185	1,319,904	—	38,088,434	—
Total Noncurrent Assets	456,646,039	71,623,347	245,527,259	15,341,408	101,238,194	890,376,247	51,354
Total Assets	520,695,037	138,603,717	354,474,547	38,525,132	114,884,795	1,167,183,228	46,291,958
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflow of Resources - Other	—	—	166,646	—	—	166,646	—
Deferred Charge on Refunding	220,434	335,904	761,603	—	—	1,317,941	—
Pension Contributions Subsequent to Measurement Date	1,346,831	2,019,774	3,647,405	250,243	—	7,264,253	584,207
Difference in Actual and Expected Pension Experience	371,827	557,608	1,006,957	69,085	—	2,005,477	161,285
Change in Assumptions for Pensions	117,345	175,975	317,784	21,803	—	632,907	50,901
Change in Assumptions for Other Postemployment Benefits	390,566	309,970	373,125	121,051	51,682	1,246,394	141,753
Difference in Actual and Expected Other Postemployment Benefits Experience	624,412	819,867	1,260,446	149,469	2,370	2,856,564	253,641
Total Deferred Outflows of Resources	3,071,415	4,219,098	7,533,966	611,651	54,052	15,490,182	1,191,787
Total Assets and Deferred Outflows of Resources	\$ 523,766,452	\$ 142,822,815	\$ 362,008,513	\$ 39,136,783	\$ 114,938,847	\$ 1,182,673,410	\$ 47,483,745

CITY OF EL PASO, TEXAS

Statement of Net Position Proprietary Funds May 31, 2023

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current Liabilities:							
Accounts Payable	\$ 292,076	\$ 153,730	\$ 1,018,096	\$ 15,281	\$ 167	\$ 1,479,350	\$ 166,730
Bond Obligations - Due Within One Year	1,435,781	1,546,191	2,188,080	514,885	—	5,684,937	—
Revenue Bonds - Due Within One Year	5,555,289	—	—	—	—	5,555,289	—
Lease Liability	—	—	64,998	—	118,218	183,216	—
Due to Other Funds	—	174,002	—	—	—	174,002	—
Taxes Payable	78,656	48,507	—	7,641	—	134,804	—
Interest Payable on Bonds and Notes	140,975	14,015	66,320	1,052	—	222,362	—
Due to Other Government Agencies	—	—	166,646	—	7,787,858	7,954,504	—
Unearned Revenue	3,887,280	—	—	10,000	—	3,897,280	—
Property Taxes Subject to Refund - Other Taxing Entities	—	—	—	—	1,932,768	1,932,768	—
Prepaid Property Taxes	—	—	—	—	2,098,040	2,098,040	—
Compensated Absences - Due Within One Year	845,298	387,134	473,318	74,946	35,996	1,816,692	202,955
Other Postemployment Benefits - Due Within One Year	185,137	243,215	373,540	373,540	571	1,176,003	51,173
Total Current Liabilities	12,420,492	2,566,794	4,350,998	997,345	11,973,618	32,309,247	420,858
Noncurrent Liabilities:							
Lease Liability	—	—	2,567,982	—	1,316,125	3,884,107	—
Bond Obligations	31,032,752	10,433,529	45,173,704	—	—	86,639,985	—
Revenue Bonds	35,304,465	—	—	—	—	35,304,465	—
Compensated Absences	1,972,360	903,313	1,104,409	174,873	83,990	4,238,945	473,560
Landfill Closure Costs	—	15,704,588	—	—	—	15,704,588	—
Claims and Judgments	50,000	438,463	581,392	450	—	1,070,305	20,513,687
Net Pension Liability	3,543,144	5,313,472	9,595,325	658,323	—	19,110,264	1,536,888
Other Postemployment Benefits	6,093,655	8,005,250	12,294,827	1,136,882	18,780	27,549,394	2,507,498
Uncollected Property Taxes - Other Taxing Entities	—	—	—	—	99,820,960	99,820,960	—
Total Noncurrent Liabilities	77,996,376	40,798,615	71,317,639	1,970,528	101,239,855	293,323,013	25,031,633
Total Liabilities	90,416,868	43,365,409	75,668,637	2,967,873	113,213,473	325,632,260	25,452,491
DEFERRED INFLOWS OF RESOURCES							
Change in Assumptions for Other Postemployment Benefits	3,073,796	4,033,622	6,200,590	736,063	11,777	14,055,848	1,248,363
Difference in Actual and Expected Other Postemployment Benefits Experience	478,416	462,837	627,299	136,981	42,706	1,748,239	180,562
Difference in Projected and Actual Earnings on Pension Investments	6,043,144	9,062,594	16,365,667	1,122,826	—	32,594,231	2,621,298
Difference in Actual and Expected Pension Experience	70,458	105,662	190,805	13,093	—	380,018	30,560
Lease Related	158,762,004	—	2,243,996	—	—	161,006,000	—
Total Deferred Inflows of Resources	168,427,818	13,664,715	25,628,357	2,008,963	54,483	209,784,336	4,080,783
NET POSITION							
Net Investment in Capital Assets	198,300,552	39,698,311	186,236,934	13,968,963	19,518	438,224,278	51,354
Restricted for:							
Debt Service	4,154,500	—	—	—	—	4,154,500	—
Cash Reserve	6,313,714	—	—	—	—	6,313,714	—
Passenger Facilities	17,324,589	—	—	—	—	17,324,589	—
Unrestricted	38,828,411	46,094,380	74,474,585	20,190,984	1,651,373	181,239,733	17,899,117
Total Net Position	264,921,766	85,792,691	260,711,519	34,159,947	1,670,891	647,256,814	17,950,471
Total Liabilities, Deferred Inflows of Resources and Net Position	\$523,766,452	\$ 142,822,815	\$362,008,513	\$ 39,136,783	\$114,938,847	\$1,182,673,410	\$ 47,483,745

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending May 31, 2023

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
OPERATING REVENUES:							
Charges of Rentals and Fees	\$ 39,043,019	\$ 45,246,108	\$ 101,251	\$ 6,195	\$ —	\$ 84,396,573	\$ —
Charges of Tolls	—	—	—	21,224,548	—	21,224,548	—
Charges of Fares and Fees	297,160	—	4,289,145	—	—	4,586,305	—
Sales to Departments	—	37,159	—	—	—	37,159	14,100,125
Premium Contributions	—	—	—	—	—	—	53,691,279
Intergovernmental Revenues	—	—	—	—	1,666,522	1,666,522	—
Penalties and Interest - Delinquent taxes	—	—	—	—	406,584	406,584	—
General Revenues	574,396	268,066	569,038	608,459	10,049	2,030,008	485,644
Total Operating Revenues	39,914,575	45,551,333	4,959,434	21,839,202	2,083,155	114,347,699	68,277,048
OPERATING EXPENSES:							
Personnel Services	14,961,033	14,497,535	24,143,764	2,643,685	989,708	57,235,725	5,582,608
Contractual Services	45,900	—	23,878	1,152,140	—	1,221,918	—
Professional Services	342,960	52,518	342,065	18,588	392	756,523	747,428
Outside Contracts	4,362,268	955,152	9,696,008	946,584	335,684	16,295,696	1,604,302
Fuel and Lubricants	189,344	2,672,671	2,763,332	7,350	59	5,632,756	5,020,138
Materials and Supplies	1,396,259	4,561,360	3,275,878	107,194	17,315	9,358,006	2,534,313
Communications	141,530	157,791	168,620	9,572	115,717	593,230	93
Utilities	1,654,268	57,717	1,147,505	74,789	—	2,934,279	19,057
Travel and Training	182,709	45,293	48,293	7,345	5,281	288,921	9,703
Benefits Provided	340	—	26,768	—	—	27,108	49,574,411
Maintenance and Repairs	455,643	73,644	499,778	36,125	—	1,065,190	1,521,516
Other Operating Expenses	1,766,123	3,220,121	4,129,044	407,299	352,166	9,874,753	24,173
Capital Outlay	16,584,716	3,191,356	2,777,373	114,058	—	22,667,503	39,500
Total Operating Expenses	42,083,093	29,485,158	49,042,306	5,524,729	1,816,322	127,951,608	66,677,242
Operating Income (Loss)	(2,168,518)	16,066,175	(44,082,872)	16,314,473	266,833	(13,603,909)	1,599,806
NONOPERATING REVENUES (EXPENSES):							
Investment Earnings	3,452,615	2,999,671	3,492,219	846,434	83,478	10,874,417	1,876,085
Interest Expense	(1,691,701)	(168,179)	(795,853)	(12,625)	—	(2,668,358)	—
Customer Facility Charge	2,252,688	—	—	—	—	2,252,688	—
Sales Tax	—	—	48,269,617	—	—	48,269,617	—
Total Nonoperating Revenues (Expenses)	4,013,602	2,831,492	50,965,983	833,809	83,478	58,728,364	1,876,085
Income (Loss) Before Capital Contributions and Transfers	1,845,084	18,897,667	6,883,111	17,148,282	350,311	45,124,455	3,475,891
Capital Contributions	12,294,617	353,436	12,812,577	—	—	25,460,630	—
Transfers Out	—	(15,441,512)	—	(12,096,585)	(227,000)	(27,765,097)	—
Transfers In	—	3,446,106	—	—	—	3,446,106	100,776
Change in Net Position	14,139,701	7,255,697	19,695,688	5,051,697	123,311	46,266,094	3,576,667
Net Position - Beginning	250,782,065	78,536,994	241,015,831	29,108,250	1,547,580	600,990,720	14,373,804
Net Position - Ending	\$ 264,921,766	\$ 85,792,691	\$ 260,711,519	\$ 34,159,947	\$ 1,670,891	\$ 647,256,814	\$ 17,950,471

CITY OF EL PASO, TEXAS

Statement of Cash Flows Proprietary Funds For the Period Ending May 31, 2023

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from Customers	\$ 42,139,952	\$ 50,585,360	\$ 4,924,142	\$ 21,797,578	\$ 2,083,965	\$ 121,530,997	\$ 68,272,275
Payments to Suppliers	(12,759,913)	(12,332,792)	(25,135,703)	(3,002,572)	(839,376)	(54,070,356)	(62,317,979)
Payments to Employees	(15,722,489)	(15,234,084)	(25,357,075)	(2,796,155)	(1,048,797)	(60,158,600)	(5,858,212)
Property Taxes Collected for Other Governments	—	—	—	—	1,521,028,679	1,521,028,679	—
Property Taxes Distributed to Other Governments	—	—	—	—	(1,517,140,968)	(1,517,140,968)	—
Net Cash Provided by (Used in) Operating Activities	<u>13,657,550</u>	<u>23,018,484</u>	<u>(45,568,636)</u>	<u>15,998,851</u>	<u>4,083,503</u>	<u>11,189,752</u>	<u>96,084</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	—	(13,603,714)	—	(12,096,585)	(227,000)	(25,927,299)	—
Transfers from Other Funds	—	1,608,308	—	—	—	1,608,308	100,775
Sales Tax	—	—	48,269,619	—	—	48,269,619	—
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>—</u>	<u>(11,995,406)</u>	<u>48,269,619</u>	<u>(12,096,585)</u>	<u>(227,000)</u>	<u>23,950,628</u>	<u>100,775</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	2,513,976	—	—	—	—	2,513,976	—
Capital Contributions from Other Governments and Agencies	16,981,769	585,100	29,349,558	—	—	46,916,427	—
Acquisition and Construction of Capital Assets	(20,494,421)	(3,328,988)	(3,992,717)	(146,664)	—	(27,962,790)	(52,826)
Interest Paid on Capital Debt	(1,691,701)	(168,179)	(795,853)	(12,625)	—	(2,668,358)	—
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(2,690,377)</u>	<u>(2,912,067)</u>	<u>24,560,988</u>	<u>(159,289)</u>	<u>—</u>	<u>18,799,255</u>	<u>(52,826)</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Sale of Investments	71,858,963	68,315,860	61,867,255	18,921,272	1,795,216	222,758,566	43,930,650
Interest	1,476,108	1,092,118	1,326,059	314,419	32,865	4,241,569	655,256
Net Cash Provided by (Used in) Investing Activities	<u>73,335,071</u>	<u>69,407,978</u>	<u>63,193,314</u>	<u>19,235,691</u>	<u>1,828,081</u>	<u>227,000,135</u>	<u>44,585,906</u>
Net Increase in Cash	84,302,244	77,518,989	90,455,285	22,978,668	5,684,584	280,939,770	44,729,939
Cash - Beginning of the Year	5,091,218	488,985	148,184	88,009	7,954,357	13,770,753	413,127
Cash - End of the Year	<u>\$ 89,393,462</u>	<u>\$ 78,007,974</u>	<u>\$ 90,603,469</u>	<u>\$ 23,066,677</u>	<u>\$ 13,638,941</u>	<u>\$ 294,710,523</u>	<u>\$ 45,143,066</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:							
Operating Income (Loss)	\$ (2,168,518)	\$ 16,066,175	\$ (44,082,872)	\$ 16,314,473	\$ 266,833	\$ (13,603,909)	\$ 1,599,806
Adjustments to Reconcile Operating Income (Loss) to Net Cash							
Provided by (Used In) Operating Activities:							
Change in Assets and Liabilities:							
Receivables, Net	2,225,408	5,034,030	(1,067)	(30,052)	790	7,229,109	(4,762)
Accounts and Other Payables	13,600,660	1,918,279	(1,484,697)	(285,570)	(71,831)	13,676,841	(1,498,960)
Due to Other Government Agencies	—	—	—	—	3,887,711	3,887,711	—
Net Cash Provided by (Used In) Operating Activities	<u>\$ 13,657,550</u>	<u>\$ 23,018,484</u>	<u>\$ (45,568,636)</u>	<u>\$ 15,998,851</u>	<u>\$ 4,083,503</u>	<u>\$ 11,189,752</u>	<u>\$ 96,084</u>

CITY OF EL PASO, TEXAS

Statement of Fiduciary Net Position

May 31, 2023

ASSETS	Pension Trust Funds	Custodial Funds
Cash	\$ 59,544,895	\$ 32,263,517
Investments:		
Commingled Funds	203,693,139	—
Bank Collective Investment Funds	435,935,431	—
Private Equities	440,312,475	—
Investment in Real Estate Funds	259,073,346	—
Fixed Income Securities	372,108,231	—
Domestic Equities	620,518,854	—
International Equities	521,322,013	—
Invested Securities Lending Collateral	68,337,753	—
Other	—	32,360,836
Receivables - Net Of Allowances		
Commission Credits Receivable	7,883	—
Employer Contributions	2,617,712	—
Employee Contributions	2,111,669	—
Interest	106,459	—
Due From Other Government Agencies	171	3,366,640
Lease Right of Use, Net	—	379,694
Prepaid Items	23,210	—
Capital Assets:		
Buildings, Improvements and Equipment, Net	4,067,289	—
Construction in Progress	—	141,184
Total Assets	2,989,780,530	68,511,871
LIABILITIES		
Accounts Payable	135,859,007	188,715
Accrued Expenses	3,867,614	447,822
Lease Liability	—	382,014
Accrued Interest on Long-term Liabilities	—	507,567
Unearned Revenue	7,883	15,539,514
Bonds and Notes Payable	—	146,101,034
Total Liabilities	139,734,504	163,166,666
Deferred Inflows - Other	—	3,529,049
NET POSITION (DEFICIT):		
Restricted For Pensions And Other Purposes	\$ 2,850,046,026	\$ (98,183,844)

CITY OF EL PASO, TEXAS
Statement of Changes in Fiduciary Net Position
For the Period Ending May 31, 2023

	Pension Trust Funds	Custodial Funds
ADDITIONS:		
Contributions:		
Employer	\$ 59,173,939	\$ —
Employee	46,829,821	—
Total Contributions	106,003,760	—
Program Income	—	5,320,921
Federal Grant Proceeds	—	1,317,907
State Grant Proceeds	—	790,171
Bike Share Revenues	—	33,910
Local Governments	—	11,341,421
Investment Income:		1,144,425
Net Appreciation in Fair Value Of Investments	166,454,056	—
Interest	8,669,243	—
Dividends	19,629,607	—
Securities Lending Income	276,257	—
Investment Advisory Fees	(8,321,780)	—
Net Investment Income	186,707,383	19,948,755
Other Income	—	—
Total Additions	292,711,143	19,948,755
DEDUCTIONS:		
Benefits Paid to Plan Members	183,579,435	—
Refunds	13,340,930	—
Salaries and Benefits	—	1,052,107
Professional Services	—	370,633
Contract Services	—	660,112
Supplies and Other	—	11,878
Administrative Expenses	3,692,143	314,009
Interest on Long-term Debt	—	1,644,770
Intergovernmental Transfers	—	5,786,460
Grants - Subrecipients	—	342,911
Depreciation and Amortization Expense	166,622	—
Total Deductions	200,779,130	10,182,880
Net Change in Fiduciary Net Position	91,932,013	9,765,875
Net Position (Deficit) - Beginning	2,758,114,013	(107,949,719)
Net Position (Deficit) - Ending	\$ 2,850,046,026	\$ (98,183,844)

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**



CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balance – Budget and Actual
General Fund
For the Period Ending May 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Resources (Inflows):					
Property Taxes	\$ 251,280,449	\$ 251,280,449	\$ 243,603,234	\$ (7,677,215)	96.94 %
Penalties and Interest - Delinquent Taxes	—	—	1,065,767	1,065,767	— %
Sales Taxes	112,783,370	112,783,370	101,117,707	(11,665,663)	89.66 %
Franchise Fees	56,616,885	56,616,885	45,561,730	(11,055,155)	80.47 %
Licenses and Permits	12,944,114	12,944,114	10,470,488	(2,473,626)	80.89 %
Fines and Forfeitures	7,097,584	7,097,584	5,844,128	(1,253,456)	82.34 %
Charges for Services	27,228,801	27,228,801	22,701,199	(4,527,602)	83.37 %
Intergovernmental Revenues	1,268,809	1,268,809	460,200	(808,609)	36.27 %
Rents and Other	10,620,554	10,650,554	8,650,627	(1,999,927)	81.22 %
Investment Earnings	125,000	125,000	6,599,128	6,474,128	5,279.30 %
Transfers In	32,785,706	33,528,803	39,200,421	5,671,618	116.92 %
Amounts Available for Appropriation from Current Year Resources	<u>512,751,272</u>	<u>513,524,369</u>	<u>485,274,629</u>	<u>(28,249,740)</u>	<u>94.50 %</u>
Charges to Appropriations (Outflows):					
General Government:					
Mayor and Council	2,198,547	2,198,547	1,356,859	841,688	61.72 %
City Manager	3,994,595	3,994,595	3,911,230	83,365	97.91 %
City Clerk	1,315,254	2,058,351	1,751,233	307,118	85.08 %
Office of the Comptroller	3,241,823	3,241,823	2,377,163	864,660	73.33 %
Purchasing and Strategic Sourcing	1,855,844	1,855,844	1,080,040	775,804	58.20 %
Information Technology	22,916,444	22,916,444	16,569,318	6,347,126	72.30 %
City Attorney	4,917,866	4,917,866	5,339,537	(421,671)	108.57 %
Human Resources	2,989,834	2,989,834	2,722,143	267,691	91.05 %
Public Safety and Community Services:					
Police Department	166,295,705	166,295,705	115,115,273	51,180,432	69.22 %
Fire Department	133,496,335	133,496,335	93,913,542	39,582,793	70.35 %
Municipal Court	5,862,214	5,862,214	3,984,428	1,877,786	67.97 %
Public Health	6,841,233	6,841,233	4,699,105	2,142,128	68.69 %
Library	9,392,753	9,392,753	6,156,000	3,236,753	65.54 %
Parks Department	43,073,639	43,047,349	22,644,939	20,402,410	52.60 %
Transportation and Public Works:					
Capital Improvement Department	6,872,182	6,872,182	4,717,336	2,154,846	68.64 %
Streets and Maintenance	47,810,899	47,867,190	28,392,835	19,474,355	59.32 %
Development and Tourism:					
City Development:					
Planning and Inspections	8,362,486	8,362,486	5,630,234	2,732,252	67.33 %
Economic Development	3,201,468	3,201,468	2,402,436	799,032	75.04 %
Community and Human Development	1,462,977	1,675,120	706,171	968,949	42.16 %
Culture and Recreation:					
Museums and Cultural Affairs	4,827,549	4,827,549	1,867,906	2,959,643	38.69 %
Zoo	6,183,863	6,183,863	4,285,262	1,898,601	69.30 %
Non Departmental:					
Non Departmental	25,637,760	25,425,618	30,669,467	(5,243,849)	120.62 %
Total Charges to Appropriations	<u>512,751,272</u>	<u>513,524,369</u>	<u>360,292,457</u>	<u>153,231,911</u>	<u>70.16 %</u>
Net Change in Fund Balance	—	—	124,982,172	124,982,171	
Fund Balance - Beginning	—	—	150,552,941	—	
Fund Balance - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 275,535,113</u>	<u>\$ 124,982,171</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 May 31, 2023

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Adopted	Final			
REVENUES					
Property Taxes	\$117,092,782	\$117,092,782	\$120,047,890	\$ 2,955,108	102.52 %
Penalties and Interest - Delinquent Taxes	—	—	504,281	504,281	— %
Charges for Services	1,003,951	1,003,951	634,131	(369,820)	63.16 %
Interest	—	—	1,414,838	1,414,838	— %
Total Revenues	118,096,733	118,096,733	122,601,140	4,504,407	103.81 %
EXPENDITURES					
Current:					
Debt Service:					
Principal	55,180,000	55,180,000	—	55,180,000	— %
Interest	68,703,331	68,703,331	31,610,353	37,092,978	46.01 %
Fiscal Fees	34,735	34,735	22,650	12,085	65.21 %
Total Expenditures	123,918,066	123,918,066	31,633,003	92,285,063	25.53 %
Excess (Deficiency) of Revenues Over Expenditures	(5,821,333)	(5,821,333)	90,968,137	96,789,470	
OTHER FINANCING SOURCES (USES):					
Transfers In	199,799	199,799	194,737	5,062	97.47 %
Intrafund Transfers	5,621,534	5,621,534	—	5,621,534	— %
Total Other Financing Sources (Uses)	5,821,333	5,821,333	194,737	5,626,596	3.35 %
Net Change in Fund Balance	—	—	91,162,874	91,162,874	
Fund Balance - Beginning	—	—	11,889,652	—	
Fund Balance - Ending	\$ —	\$ —	\$103,052,526	\$ 91,162,874	

CITY OF EL PASO, TEXAS

Combining Balance Sheet Non-major Governmental Funds May 31, 2023

	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	Total
ASSETS									
Pooled Cash and Investments	\$ 24,591,647	\$ (1,542,722)	\$ —	\$ (2,002,163)	\$ —	\$ —	\$ 48,616,808	\$ 31,949,558	\$ 101,613,128
Cash with Fiscal Agent	—	—	—	—	—	6,278,061	—	—	6,278,061
Restricted Cash and Investments	—	—	92,774	—	20,534,660	118,610	—	31,504,269	52,250,313
Receivables - Net of Allowances									
Interest	—	—	82	590	72,533	—	151,427	282,406	507,038
Trade	—	—	—	14,263	—	—	—	403,752	418,015
Notes	—	—	—	—	—	—	—	2,624,435	2,624,435
Due from Other Government Agencies	1,496,734	694,563	—	2,733,757	—	—	—	—	4,925,054
Other	—	—	—	—	—	6,470,192	2,995,449	117,420	9,583,061
Due from Component Unit	—	—	—	—	—	—	—	807,152	807,152
Prepaid Items	—	—	—	—	—	183,430	—	—	183,430
Inventory	—	—	—	—	—	98,153	—	—	98,153
Leases Receivable	—	—	—	—	—	—	—	8,525,037	8,525,037
Total Assets	26,088,381	(848,159)	92,856	746,447	20,607,193	13,148,446	51,763,684	76,214,029	187,812,877
Total Assets and Deferred Outflow of Resources	<u>\$ 26,088,381</u>	<u>\$ (848,159)</u>	<u>\$ 92,856</u>	<u>\$ 746,447</u>	<u>\$ 20,607,193</u>	<u>\$ 13,148,446</u>	<u>\$ 51,763,684</u>	<u>\$ 76,214,029</u>	<u>\$ 187,812,877</u>
LIABILITIES									
Accounts Payable	\$ 37,261	\$ 882,929	\$ 356	\$ —	\$ 2,292	\$ 3,169,398	\$ —	\$ 384,209	\$ 4,476,445
Due to Other Funds	—	—	—	—	—	—	3,000,000	—	3,000,000
Taxes Payable	—	—	—	—	—	—	810	4,459	5,269
Unearned Revenue	28,073,878	198,452	127,837	423,932	—	5,914,116	—	—	34,738,215
Due to Other Government Agencies	—	—	—	—	—	—	—	865	865
Total Liabilities	28,111,139	1,081,381	128,193	423,932	2,292	9,083,514	3,000,810	389,533	42,220,794
DEFERRED INFLOWS OF RESOURCES									
Lease Related	—	—	—	—	—	—	—	8,353,500	8,353,500
Other	1,373,046	110,205	—	840,015	—	—	—	—	2,323,266
Total Deferred Inflows of Resources	1,373,046	110,205	—	840,015	—	—	—	8,353,500	10,676,766
FUND BALANCES (DEFICITS)									
Nonspendable	—	—	—	—	—	281,583	—	—	281,583
Restricted	—	—	—	—	20,604,901	3,783,349	—	31,504,269	55,892,519
Committed	—	—	—	—	—	—	48,762,874	27,402,211	76,165,085
Assigned	—	—	—	—	—	—	—	8,564,516	8,564,516
Unassigned (Deficits)	(3,395,804)	(2,039,745)	(35,337)	(517,500)	—	—	—	—	(5,988,386)
Total Fund Balances (Deficits)	(3,395,804)	(2,039,745)	(35,337)	(517,500)	20,604,901	4,064,932	48,762,874	67,470,996	134,915,317
Total Liabilities and Fund Balances (Deficits)	\$ 26,088,381	\$ (848,159)	\$ 92,856	\$ 746,447	\$ 20,607,193	\$ 13,148,446	\$ 51,763,684	\$ 76,214,029	\$ 187,812,877

CITY OF EL PASO, TEXAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-major Governmental Funds For the Period Ending May 31, 2023

Special Revenue Funds

	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	Total
REVENUES									
Property Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$10,931,174	\$ 10,931,174
Penalties and Interest-Delinquent taxes	—	—	—	—	—	—	—	747	747
Sales Taxes	—	—	—	—	—	—	1,281,573	—	1,281,573
Hotel Occupancy Tax	—	—	—	—	—	—	2,377,001	7,803,416	10,180,417
Rental Vehicle Tax	—	—	—	—	—	—	—	2,326,086	2,326,086
Franchise Fees	—	—	—	—	—	—	14,075,812	2,364,032	16,439,844
Charges for Services	—	—	—	—	—	5,848,515	69,039	15,245,635	21,163,189
Fines and Forfeitures	—	—	—	—	—	—	—	527,738	527,738
Licenses and Permits	—	—	—	—	—	—	—	826,191	826,191
Ticket Sales	—	—	—	—	—	—	—	165,704	165,704
Intergovernmental Revenues	13,620,630	3,747,763	83,918	7,317,535	5,483	—	—	1,337,940	26,113,269
Investment Earnings	—	—	952	1,894	906,275	—	1,759,659	1,798,013	4,466,793
Rents and Other	—	—	12,715	—	—	1,011,624	1,000	1,795,038	2,820,377
Total Revenues	13,620,630	3,747,763	97,585	7,319,429	911,758	6,860,139	19,564,084	45,121,714	97,243,102
EXPENDITURES									
Current:									
General Government	—	—	4,345	—	—	—	—	717,478	721,823
Public Safety	16,746,547	3,562,668	3,587	—	437,117	—	—	5,831,552	26,581,471
Public Works	—	—	—	—	—	—	—	8,116,660	8,116,660
Public Health	—	—	—	8,156,510	936,747	—	—	—	9,093,257
Parks Department	—	6,525	—	—	—	—	—	842,931	849,456
Library	115,081	—	—	—	—	—	—	123,365	238,446
Non Departmental	—	860,365	—	—	—	—	—	17,873,018	18,733,383
Culture and Recreation	—	51,337	—	—	—	10,594,372	—	2,025,806	12,671,515
Economic Development	—	—	—	—	—	—	12,548,624	873,095	13,421,719
Animal Services	—	—	137,844	—	—	—	—	7,470,536	7,608,380
Community and Human Development	—	275,992	—	—	—	—	—	158,328	434,320
Debt Service:									
Interest Expense	—	—	—	—	—	—	—	1,306,441	1,306,441
Fiscal Fees	—	—	—	—	—	—	—	17,950	17,950
Capital Outlay	49,717	985,934	—	—	22,526	—	—	132,452	1,190,629
Total Expenditures	16,911,345	5,742,821	145,776	8,156,510	1,396,390	10,594,372	12,548,624	45,489,612	100,985,450
Excess (Deficiency) of Revenues Over Expenditures	(3,290,715)	(1,995,058)	(48,191)	(837,081)	(484,632)	(3,734,233)	7,015,460	(367,898)	(3,742,348)
OTHER FINANCING SOURCES (USES):									
Transfers In	—	—	—	—	—	2,812,816	2,726,928	5,155,421	10,695,165
Transfers Out	—	—	—	—	—	—	—	(2,295,331)	(2,295,331)
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	250,200	1,481,764	1,731,964
Total Other Financing Sources (Uses)	—	—	—	—	—	2,812,816	2,977,128	4,341,854	10,131,798
Net Change in Fund Balances	(3,290,715)	(1,995,058)	(48,191)	(837,081)	(484,632)	(921,417)	9,992,588	3,973,956	6,389,450
Fund Balances (Deficits) - Beginning	(105,089)	(44,687)	12,854	319,581	21,089,533	4,986,349	38,770,286	63,497,040	128,525,867
Fund Balances (Deficits) - Ending	\$(3,395,804)	\$(2,039,745)	\$(35,337)	\$(517,500)	\$20,604,901	\$ 4,064,932	\$ 48,762,874	\$67,470,996	\$134,915,317

CITY OF EL PASO, TEXAS

Combining Statement of Net Position Internal Service Funds

May 31, 2023

	Supply and Support	Self Insurance	Total
ASSETS:			
Current Assets:			
Pooled Cash and Investments	\$ 3,097,737	\$ 42,045,329	\$ 45,143,066
Receivables - Net of Allowances			
Interest	7,194	145,368	152,562
Trade	19,468	—	19,468
Inventory	925,508	—	925,508
Total Current Assets	4,049,907	42,190,697	46,240,604
Noncurrent Assets:			
Capital Assets:			
Buildings, Improvements & Equipment, Net	51,354	—	51,354
Total Noncurrent Assets	51,354	—	51,354
Total Assets	4,101,261	42,190,697	46,291,958
DEFERRED OUTFLOWS OF RESOURCES			
Pension Contributions Subsequent to Measurement Date	452,608	131,599	584,207
Difference in Expected and Actual Pension Experience	124,954	36,331	161,285
Change in Assumptions for Pensions	39,434	11,467	50,901
Change in Assumptions for Other Postemployment Benefits	157,863	(16,110)	141,753
Difference in Expected and Actual Other Postemployment Benefits Experience	227,211	26,430	253,641
Total Deferred Outflows of Resources	1,002,070	189,717	1,191,787
Total Assets & Deferred Outflows of Resources	\$ 5,103,331	\$ 42,380,414	\$ 47,483,745
LIABILITIES:			
Current Liabilities:			
Accounts Payable	\$ 166,684	\$ 46	\$ 166,730
Compensated Absences - Due Within One year	156,121	46,834	202,955
Other Postemployment Benefits - Due Within One Year	45,751	5,422	51,173
Total Current Liabilities	368,556	52,302	420,858
Noncurrent Liabilities:			
Compensated Absences	364,282	109,278	473,560
Other Postemployment Benefits	2,241,801	265,697	2,507,498
Net Pension Liability	1,190,688	346,200	1,536,888
Claims and Judgments	—	20,513,687	20,513,687
Total Noncurrent Liabilities	3,796,771	21,234,862	25,031,633
Total Liabilities	4,165,327	21,287,164	25,452,491
DEFERRED INFLOWS OF RESOURCES			
Difference in Projected and Actual Earnings on Pension Investments	2,030,822	590,476	2,621,298
Difference in Actual and Expected Pension Experience	23,676	6,884	30,560
Difference in Actual and Expected for Other Postemployment Benefits Experience	198,129	(17,567)	180,562
Change in Assumptions for Other Postemployment Benefits	1,118,816	129,547	1,248,363
Total Deferred Inflows of Resources	3,371,443	709,340	4,080,783
NET POSITION:			
Net Investment in Capital Assets	51,354	—	51,354
Unrestricted (Deficit)	(2,484,793)	20,383,910	17,899,117
Total Net Position (Deficit)	(2,433,439)	20,383,910	17,950,471
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	\$ 5,103,331	\$ 42,380,414	\$ 47,483,745

CITY OF EL PASO, TEXAS
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Period Ending May 31, 2023

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	\$ 14,100,125	\$ —	\$ 14,100,125
Premium Contributions	—	53,691,279	53,691,279
General Revenues	3,001	482,643	485,644
Total Operating Revenues	<u>14,103,126</u>	<u>54,173,922</u>	<u>68,277,048</u>
OPERATING EXPENSES:			
Personnel Services	3,659,348	1,923,260	5,582,608
Outside Contracts	141,157	1,463,145	1,604,302
Professional Services	—	747,428	747,428
Fuel and Lubricants	5,020,138	—	5,020,138
Materials and Supplies	2,521,759	12,554	2,534,313
Communications	93	—	93
Utilities	19,057	—	19,057
Travel and Training	9,703	—	9,703
Benefits Provided	330	49,574,081	49,574,411
Maintenance and Repairs	1,521,516	—	1,521,516
Other Operating Expenses	20,385	3,788	24,173
Capital Outlay	39,500	—	39,500
Total Operating Expenses	<u>12,952,986</u>	<u>53,724,256</u>	<u>66,677,242</u>
Operating Loss	<u>1,150,140</u>	<u>449,666</u>	<u>1,599,806</u>
NONOPERATING REVENUES (EXPENSES):			
Investment Earnings	119,574	1,756,511	1,876,085
Total Nonoperating Revenues (Expenses)	<u>119,574</u>	<u>1,756,511</u>	<u>1,876,085</u>
Income Before Transfers	<u>1,269,714</u>	<u>2,206,177</u>	<u>3,475,891</u>
Transfers In	<u>—</u>	<u>100,776</u>	<u>100,776</u>
Change in Net Position	1,269,714	2,306,953	3,576,667
Net Position (Deficit) - Beginning of Year	<u>(3,703,153)</u>	<u>18,076,957</u>	<u>14,373,804</u>
Net Position (Deficit) - End of Year	<u><u>\$ (2,433,439)</u></u>	<u><u>\$20,383,910</u></u>	<u><u>\$17,950,471</u></u>

CITY OF EL PASO, TEXAS

Combining Statement of Cash Flows Internal Service Funds

For the Period Ending May 31, 2023

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	\$ 14,098,362	\$ 54,173,913	\$ 68,272,275
Payments to Suppliers	(10,424,369)	(51,893,610)	(62,317,979)
Payments to Employees	(3,858,610)	(1,999,602)	(5,858,212)
Net Cash Provided by (Used in) Operating Activities	(184,617)	280,701	96,084
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	100,775	100,775
Net Cash Provided by Noncapital Financing Activities	—	100,775	100,775
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and Construction of Capital Assets	(52,826)	—	(52,826)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(52,826)	—	(52,826)
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of Investments	3,275,940	40,654,710	43,930,650
Interest	30,945	624,311	655,256
Net Cash Provided by (Used in) Investing Activities	3,306,885	41,279,021	44,585,906
Net Increase in Cash	3,069,442	41,660,497	44,729,939
Cash - Beginning of the Year	28,295	384,832	413,127
Cash - End of the Year	\$ 3,097,737	\$ 42,045,329	\$ 45,143,066
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating Income (Loss)	\$ 1,150,140	\$ 449,666	\$ 1,599,806
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used in) Operating Activities:			
Change in Assets and Liabilities:			
Receivables, Net	(4,762)	—	(4,762)
Accounts and Other Payables	(1,329,995)	(168,965)	(1,498,960)
Net Cash Provided by (Used in) Operating Activities	\$ (184,617)	\$ 280,701	\$ 96,084

CITY OF EL PASO, TEXAS
Combining Statement of Fiduciary Net Position
Pension Trust Funds
May 31, 2023

	City Employees Retirement Trust	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2021)		Total
		Firemen Division	Policemen Division	
Assets				
Cash and Cash Equivalents	\$ 16,371,921	\$ 17,558,416	\$ 25,614,558	\$ 59,544,895
Investments:				
Commingled Funds	203,693,139	—	—	203,693,139
Bank Collective Investment Funds	435,935,431	—	—	435,935,431
Private Equities	141,925,312	121,327,922	177,059,241	440,312,475
Real Estate Investment Funds	108,186,000	61,352,667	89,534,679	259,073,346
Fixed Income Securities	—	151,303,822	220,804,409	372,108,231
Domestic Equities	—	252,310,663	368,208,191	620,518,854
International Equities	—	211,975,997	309,346,016	521,322,013
Securities Lending Collateral	—	27,786,979	40,550,774	68,337,753
Receivables - Net of Allowances				
Commission Credits Receivable	7,883	—	—	7,883
Employer Contributions	1,249,208	624,706	743,798	2,617,712
Employee Contributions	795,561	606,856	709,252	2,111,669
Accrued Interest and Dividends	106,459	—	—	106,459
Other Receivables	—	85	86	171
Prepaid Items	23,210	—	—	23,210
Capital Assets:				
Buildings, Improvements & Equipment, Net	2,274,409	896,440	896,440	4,067,289
TOTAL ASSETS	910,568,533	845,744,553	1,233,467,444	2,989,780,530
LIABILITIES				
Accounts Payable	—	50,011,513	85,847,494	135,859,007
Accrued Expenses	2,286,739	664,528	916,347	3,867,614
Unearned Revenue - Commission Credits	7,883	—	—	7,883
TOTAL LIABILITIES	2,294,622	50,676,041	86,763,841	139,734,504
NET POSITION:				
Restricted for Pensions	<u>\$ 908,273,911</u>	<u>\$ 795,068,512</u>	<u>\$ 1,146,703,603</u>	<u>\$ 2,850,046,026</u>

CITY OF EL PASO, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Pension Trust Funds
For the Period Ending May 31, 2023

	City Employees Retirement Trust	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2021)		Total
		Firemen Division	Policemen Division	
ADDITIONS:				
Contributions:				
Employer	\$ 26,096,411	\$ 14,408,451	\$ 18,669,077	\$ 59,173,939
Employee	16,665,780	13,157,299	17,006,742	46,829,821
Total Contributions	<u>42,762,191</u>	<u>27,565,750</u>	<u>35,675,819</u>	<u>106,003,760</u>
Investment Income:				
Net Increase (Decrease) in Fair Value	(89,489,954)	103,928,461	152,015,549	166,454,056
Interest	793,010	3,199,222	4,677,011	8,669,243
Dividends	3,597,637	6,510,297	9,521,673	19,629,607
Securities Lending Loss	—	114,976	161,281	276,257
Investment Adviser Fees	(2,480,568)	(2,427,976)	(3,413,236)	(8,321,780)
Net Investment Income (Loss)	<u>(87,579,875)</u>	<u>111,324,980</u>	<u>162,962,278</u>	<u>186,707,383</u>
Total Additions	<u>(44,817,684)</u>	<u>138,890,730</u>	<u>198,638,097</u>	<u>292,711,143</u>
DEDUCTIONS				
Benefits Paid to Participants	78,218,080	42,768,663	62,592,692	183,579,435
Refunds of Contributions	5,441,578	2,610,046	5,289,306	13,340,930
Administrative Expenses	1,932,893	891,464	867,786	3,692,143
Depreciation and Amortization Expense	—	83,311	83,311	166,622
Total Deductions	<u>85,592,551</u>	<u>46,353,484</u>	<u>68,833,095</u>	<u>200,779,130</u>
Net Change in Fiduciary Net Position	(130,410,235)	92,537,246	129,805,002	91,932,013
Net Position - Beginning of the Year	<u>1,038,684,146</u>	<u>702,531,266</u>	<u>1,016,898,601</u>	<u>2,758,114,013</u>
Net Position - End of the Year	<u>\$ 908,273,911</u>	<u>\$ 795,068,512</u>	<u>\$1,146,703,603</u>	<u>\$2,850,046,026</u>

CITY OF EL PASO, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
May 31, 2023

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
ASSETS			
Pooled Cash and Investments	\$ 32,635,216	\$ (371,699)	\$ 32,263,517
Investments	32,360,836	—	32,360,836
Receivables:			
Due from Other Government Agencies	3,183,151	183,489	3,366,640
Lease Right of Use, Net	—	379,694	379,694
Construction in Progress	141,184	—	141,184
TOTAL ASSETS	68,320,387	191,484	68,511,871
LIABILITIES			
Accounts Payable	188,715	—	188,715
Accrued Expenses	355,434	92,388	447,822
Lease Liability	—	382,014	382,014
Accrued Interest on Long-term Liabilities	507,567	—	507,567
Unearned Revenue	15,524,582	14,932	15,539,514
Bonds and Notes Payable	146,101,034	—	146,101,034
TOTAL LIABILITIES	162,677,332	489,334	163,166,666
DEFERRED INFLOW OF RESOURCES - OTHER	3,529,049	—	3,529,049
NET POSITION (DEFICIT)	\$ (97,885,994)	\$ (297,850)	\$ (98,183,844)

CITY OF EL PASO, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Period Ending May 31, 2023

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
ADDITIONS:			
Program Income	\$ 5,320,921	\$ —	\$ 5,320,921
Federal Grant Proceeds	—	1,317,907	1,317,907
State Grant Proceeds	531,631	258,540	790,171
Bike Share Revenues	33,910	—	33,910
Local Governments	11,338,703	2,718	11,341,421
Investment Earnings	1,144,425	—	1,144,425
Total Additions	<u>18,369,590</u>	<u>1,579,165</u>	<u>19,948,755</u>
DEDUCTIONS:			
Salaries and Benefits	302,182	749,925	1,052,107
Professional Services	347,879	22,754	370,633
Contract Services	—	660,112	660,112
Supplies and Other	4,556	7,322	11,878
Administrative Cost	138,298	175,711	314,009
Interest on Long-term Debt	1,644,770	—	1,644,770
Intergovernmental Transfer of Capital Assets	5,786,460	—	5,786,460
Grants - Subrecipients	—	342,911	342,911
Total Deductions	<u>8,224,145</u>	<u>1,958,735</u>	<u>10,182,880</u>
Net Change in Fiduciary Net Position	10,145,445	(379,570)	9,765,875
Net Position (Deficit) - Beginning of the Year	<u>(108,031,439)</u>	<u>81,720</u>	<u>(107,949,719)</u>
Net Position (Deficit) - End of the Year	<u>\$ (97,885,994)</u>	<u>\$ (297,850)</u>	<u>\$ (98,183,844)</u>

**BUDGETARY SCHEDULES
ENTERPRISE FUNDS
OPERATIONS**



CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
El Paso International Airport
For the Period Ending May 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Rentals and Fees	\$ 40,613,220	\$ 40,613,220	\$ 33,695,724	\$ (6,917,496)	82.97 %
Charges of Fares and Fees	544,790	544,790	297,160	(247,630)	54.55 %
General Revenues	1,843,800	1,843,800	574,379	(1,269,421)	31.15 %
Total Revenues	43,001,810	43,001,810	34,567,263	(8,434,547)	80.39 %
EXPENSES:					
Personnel Services	20,024,368	20,024,368	14,093,547	5,930,821	70.38 %
Contractual Services	90,500	90,500	45,900	44,600	50.72 %
Professional Services	827,100	827,100	339,120	487,980	41.00 %
Outside Contracts	8,226,010	8,226,010	3,744,792	4,481,218	45.52 %
Fuel and Lubricants	458,345	458,345	189,344	269,001	41.31 %
Materials and Supplies	1,293,925	1,293,925	1,114,379	179,546	86.12 %
Communications	206,950	206,950	141,530	65,420	68.39 %
Utilities	2,354,500	2,354,500	1,654,268	700,232	70.26 %
Travel	252,425	252,425	182,709	69,716	72.38 %
Benefits Provided	500	500	340	160	68.00 %
Maintenance and Repairs	878,000	878,000	455,643	422,357	51.90 %
Other Operating Expenses	3,045,331	3,045,331	1,766,123	1,279,208	57.99 %
Total Expenses	37,657,954	37,657,954	23,727,695	13,930,259	63.01 %
 Operating Income	 5,343,856	 5,343,856	 10,839,568	 5,495,712	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	—	—	980,700	980,700	— %
Transfers Out	(3,008,600)	(3,008,600)	(2,907,526)	101,074	96.64 %
Intrafund Transfers	(2,385,256)	(2,385,256)	—	2,385,256	— %
Capital Outlay	—	—	1,373,923	1,373,923	— %
Investment Earnings	50,000	50,000	2,629,414	2,579,414	5,258.83 %
Total Nonoperating Revenues (Expenses)	(5,343,856)	(5,343,856)	2,076,511	7,420,367	— %
 Change in Net Position	 —	 —	 12,916,079	 12,916,079	
 Net Position - Beginning	 —	 —	 245,710,975	 —	
Net Position - Ending	\$ —	\$ —	\$ 258,627,054	\$ 12,916,079	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
Mass Transit
For the Period Ending May 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Rentals and Fees	\$ 141,000	\$ 141,000	\$ 101,251	\$ (39,749)	71.81 %
Charges of Fares and Fees	5,600,000	5,600,000	4,289,145	(1,310,855)	76.59 %
General Revenues	490,000	490,000	569,038	79,038	116.13 %
Total Revenues	6,231,000	6,231,000	4,959,434	(1,271,566)	79.59 %
EXPENSES:					
Personnel Services	4,343,386	4,343,386	2,816,929	1,526,457	64.86 %
Professional Services	797,000	757,000	263,930	493,070	34.87 %
Outside Contracts	4,277,500	7,303,873	5,154,041	2,149,832	70.57 %
Contractual Services	15,000	30,000	23,878	6,122	79.59 %
Fuel and Lubricants	1,690,000	3,190,000	2,465,874	724,126	77.30 %
Materials and Supplies	1,078,700	1,194,505	409,335	785,170	34.27 %
Communications	129,000	184,000	168,620	15,380	91.64 %
Utilities	1,726,000	1,726,000	1,147,505	578,495	66.48 %
Travel	117,500	117,500	48,293	69,207	41.10 %
Benefits Provided	55,000	55,000	26,768	28,232	48.67 %
Maintenance and Repairs	400,000	360,000	1,930	358,070	0.54 %
Other Operating Expenses	15,695,542	12,022,633	4,459,381	7,563,252	37.09 %
Total Expenses	30,324,628	31,283,897	16,986,484	14,297,413	54.30 %
Operating Loss	(24,093,628)	(25,052,897)	(12,027,050)	13,025,847	
NONOPERATING REVENUES (EXPENSES)					
Sales Tax	54,720,000	54,720,000	48,269,617	(6,450,383)	88.21 %
Investment Earnings	—	—	3,490,672	3,490,672	— %
Interest Expense	(1,591,705.53)	(1,591,705.53)	(795,853)	795,853	50.00 %
Capital Outlay	—	(662,731)	(7,495)	655,236	1.13 %
Current Portion - Bonds	(1,840,000)	(1,840,000)	—	1,840,000	— %
Intrafund Transfers	(24,929,666)	(23,290,065)	—	23,290,065	— %
Transfers Out	(2,265,000)	(2,282,602)	—	2,282,602	— %
Total Nonoperating Revenues (Expenses)	24,093,628	25,052,897	50,956,941	25,904,045	203.40 %
Change in Net Position	—	—	38,929,891	38,929,892	
Net Position - Beginning	—	—	241,465,917	—	
Net Position - Ending	\$ —	\$ —	\$ 280,395,808	\$ 38,929,892	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
Environmental Services
For the Period Ending May 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Rentals and Fees	\$ 67,661,000	\$ 67,661,000	\$ 45,246,108	\$ (22,414,892)	66.87 %
Sales to Departments	75,455	75,455	37,159	(38,296)	49.25 %
General Revenues	112,500	112,500	268,066	155,566	238.28 %
Total Revenues	67,848,955	67,848,955	45,551,333	(22,297,622)	67.14 %
EXPENSES:					
Personnel Services	19,921,381	19,921,381	14,032,505	5,888,876	70.44 %
Professional Services	360,750	335,750	52,518	283,232	15.64 %
Outside Contracts	2,738,000	2,837,500	937,652	1,899,848	33.05 %
Fuel and Lubricants	3,690,500	3,690,500	2,662,053	1,028,447	72.13 %
Materials and Supplies	7,646,950	7,560,819	4,539,956	3,020,863	60.05 %
Communications	339,400	342,000	152,574	189,426	44.61 %
Utilities	105,500	105,500	53,783	51,717	50.98 %
Travel	99,000	103,000	35,421	67,579	34.39 %
Maintenance and Repairs	383,500	402,531	72,440	330,091	18.00 %
Other Operating Expenses	5,115,164	4,884,153	3,280,158	1,603,995	67.16 %
Landfill and Transfer Station	1,000,000	1,000,000	—	1,000,000	— %
Total Expenses	41,400,145	41,183,134	25,819,060	15,364,074	62.69 %
Operating Income	26,448,810	26,665,821	19,732,273	(6,933,548)	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	2,144,409	2,144,409	1,608,309	(536,100)	75.00 %
Transfers Out	(33,161,283)	(33,378,295)	(15,441,512)	17,936,783	46.26 %
Investment Earnings	175,000	175,000	2,737,551	2,562,551	1,564.31 %
Interest Expense	(342,425)	(342,425)	(168,179)	174,246	49.11 %
Current Portion - Bonds	(1,619,001)	(1,619,001)	—	1,619,001	— %
Intrafund Transfers	6,354,490	6,354,490	—	(6,354,490)	— %
Capital Contributions	—	—	7,218	7,218	— %
Total Nonoperating Revenues (Expenses)	(26,448,810)	(26,665,821)	(11,256,613)	15,409,209	42.21 %
Change in Net Position	—	—	8,475,660	8,475,661	
Net Position - Beginning	—	—	84,722,588	—	
Net Position - Ending	\$ —	\$ —	\$ 93,198,248	\$ 8,475,661	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
International Bridges
For the Period Ending May 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Tolls	\$ 18,832,998	\$ 18,832,998	\$ 16,801,760	\$ (2,031,238)	89.21 %
General Revenues	593,068	593,068	608,459	15,391	102.60 %
Charges of Rentals and Fees	—	—	6,195	6,195	— %
Total Revenues	19,426,066	19,426,066	17,416,414	(2,009,652)	89.65 %
EXPENSES:					
Personnel Services	3,339,885	3,339,885	2,643,685	696,200	79.15 %
Professional Services	142,705	78,790	18,588	60,202	23.59 %
Outside Contracts	1,628,414	1,624,488	946,584	677,904	58.27 %
Fuel and Lubricants	17,700	17,700	7,350	10,350	41.53 %
Materials and Supplies	172,135	167,206	107,194	60,012	64.11 %
Communications	20,600	15,470	9,572	5,898	61.87 %
Utilities	98,000	108,000	74,789	33,211	69.25 %
Travel	31,758	31,758	7,345	24,413	23.13 %
Maintenance and Repairs	203,050	181,517	36,125	145,392	19.90 %
Other Operating Expenses	552,971	570,550	407,299	163,251	71.39 %
Total Expenses	6,207,218	6,135,364	4,258,531	1,876,833	69.41 %
 Operating Income	 13,218,848	 13,290,702	 13,157,883	 (132,819)	
NONOPERATING REVENUES (EXPENSES)					
Transfers Out	(12,623,598)	(12,623,598)	(12,096,585)	(527,013)	95.83 %
Investment Earnings	—	—	655	(655)	— %
Interest Expense	(25,250)	(25,250)	(12,625)	(12,625)	50.00 %
Capital Outlay	(65,000)	(136,854)	(85,425)	(51,429)	62.42 %
Current Portion - Bonds	(505,000)	(505,000)	—	(505,000)	— %
Total Nonoperating Revenues (Expenses)	(13,218,848)	(13,290,702)	(12,193,980)	(1,096,722)	91.75 %
 Change in Net Position	 —	 —	 963,903	 963,903	
 Net Position - Beginning	 —	 —	 10,645,828	 —	
Net Position - Ending	\$ —	\$ —	\$ 11,609,731	\$ 963,903	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
Tax Office
For the Period Ending May 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
General Revenues	\$ —	\$ —	\$ 10,071	\$ 10,071	— %
Intergovernmental Revenues	1,808,297	1,808,297	1,666,522	(141,775)	92.16 %
Penalties and Interest - Delinquent Taxes	516,000	516,000	406,584	(109,416)	78.80 %
Total Revenues	2,324,297	2,324,297	2,083,177	(241,120)	89.63 %
EXPENSES:					
Personnel Services	1,390,520	1,357,028	989,708	367,320	72.93 %
Professional Services	469	469	392	77	83.58 %
Outside Contracts	357,500	363,912	335,684	28,228	92.24 %
Fuel and Lubricants	100	100	59	41	59.00 %
Materials and Supplies	22,532	33,576	17,315	16,261	51.57 %
Communications	111,779	130,359	115,717	14,642	88.77 %
Travel	8,000	11,500	5,281	6,219	45.92 %
Other Operating Expenses	433,397	454,425	352,166	102,259	77.50 %
Total Expenses	2,324,297	2,351,369	1,816,322	535,047	77.25 %
Operating Income	—	(27,072)	266,855	293,927	
NONOPERATING REVENUES (EXPENSES)					
Budget Only	—	199,928	—	(199,928)	— %
Transfers Out	—	(227,000)	(227,000)	—	100.00 %
Investment Earnings	—	—	83,478	83,478	— %
Total Nonoperating Revenues (Expenses)	—	(27,072)	(143,522)	(116,450)	530.15 %
Change in Net Position	—	(54,144)	123,333	177,477	
Net Position - Beginning	—	—	1,547,558	—	
Net Position - Ending	\$ —	\$ (54,144)	\$ 1,670,891	\$ 177,477	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
Supply and Support
For the Period Ending May 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Sales to Departments	\$ 17,206,610	\$ 17,206,610	\$ 14,100,125	\$ (3,106,485)	81.95 %
General Revenues	7,000	7,000	3,001	(3,999)	42.87 %
Total Revenues	17,213,610	17,213,610	14,103,126	(3,110,484)	81.93 %
EXPENSES:					
Personnel Services	5,786,796	5,536,796	3,659,348	1,877,448	66.09 %
Outside Contracts	227,873	227,873	141,157	86,716	61.95 %
Fuel and Lubricants	5,069,000	5,069,000	5,020,138	48,862	99.04 %
Materials and Supplies	4,008,720	4,008,720	2,521,759	1,486,961	62.91 %
Communications	3,000	3,000	93	2,907	3.10 %
Utilities	32,500	32,500	19,057	13,443	58.64 %
Travel	6,500	11,500	9,703	1,797	84.37 %
Benefits Provided	2,500	2,500	330	2,170	13.20 %
Maintenance and Repairs	1,825,720	2,075,720	1,521,516	554,204	73.30 %
Other Operating Expenses	51,000	46,000	20,385	25,615	44.32 %
Total Expenses	17,013,610	17,013,610	12,913,486	4,100,123	75.90 %
Operating Income	200,000	200,000	1,189,640	989,639	
NONOPERATING REVENUES (EXPENSES)					
Investment Earnings	—	—	119,574	119,574	— %
Capital Outlay	(200,000)	(200,000)	(39,500)	160,500	— %
Total Nonoperating Revenues (Expenses)	(200,000)	(200,000)	80,074	280,074	40.04 %
Change in Net Position	—	—	1,269,714	1,269,713	
Net Position (Deficit) - Beginning	—	—	(3,703,153)	—	
Net Position (Deficit) - Ending	\$ —	\$ —	\$ (2,433,439)	\$ 1,269,713	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
Self Insurance
For the Period Ending May 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Premium Contributions	\$ 70,892,156	\$ 70,892,156	\$ 53,691,279	\$ (17,200,877)	75.74 %
General Revenues	—	—	482,643	482,643	— %
Total Revenues	70,892,156	70,892,156	54,173,922	(16,718,234)	76.42 %
EXPENSES:					
Personnel Services	2,846,922	2,846,922	1,923,260	923,662	67.56 %
Professional Services	1,052,925	1,052,925	747,428	305,497	70.99 %
Outside Contracts	1,961,910	1,961,910	1,463,145	498,765	74.58 %
Materials and Supplies	32,950	32,950	12,554	20,396	38.10 %
Communications	25	25	—	25	— %
Benefits Provided	65,805,490	65,805,490	49,574,081	16,231,409	75.33 %
Other Operating Expenses	17,050	17,050	3,788	13,262	22.22 %
Total Expenses	71,717,272	71,717,272	53,724,256	17,993,016	74.91 %
Operating Income (Loss)	(825,116)	(825,116)	449,666	1,274,782	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	250,000	250,000	100,776	(149,224)	40.31 %
Investment Earnings	—	—	1,756,511	1,756,511	— %
Intrafund Transfers	575,116	575,116	—	(575,116)	— %
Total Nonoperating Revenues (Expenses)	825,116	825,116	1,857,287	1,032,171	225.09 %
Change in Net Position	—	—	2,306,953	2,306,953	
Net Position - Beginning	—	—	18,076,957	—	
Net Position - Ending	\$ —	\$ —	\$ 20,383,910	\$ 2,306,953	

**CAPITAL IMPROVEMENT PROGRAM (CIP)
BUDGET TRANSFER REPORT
THIRD QUARTER FY 2023**

BT Number	Justification	Fund	Project	Amount	Funding Source
2023-0375	Transfer project savings from Schuster & El Paso Traffic Signals, North Loop & Lafayette Traffic Signals, Alameda & Whittier Traffic Signals and Existing Sports Field Lighting - complete projects	4741 4800	PCP17ST039 PCP17ST038 PCP17ST035 PCPBALANCE PCP13PRKA24	(287.60) (300.64) 363.57 (390.59) 615.26 (712,732.76) 712,286.98 445.78	CO 2017 ISSUE 2012 QUALITY OF LIFE
2023-0377	Transfer from the NIP Master Project PCP13PRKG01 to complete the Borderland Park NIP PCP13NIPD1D project.	4800	PCP13PRKG01 PCP23NIPD1D	(6,259.00) 6,259.00	2012 QUALITY OF LIFE
2023-0378	Transfer appropriation from the Master FS Renovation PCP20FDRENOMSTR to set up budget for Fire Stations #22 and #24 renovations	4820	PCP23FS22RENOV8 PCP23FS24RENOV7	(2,850,000.00) 50,000.00 30,000.00 9,500.00 70,250.00 70,250.00 50,000.00 150,000.00 10,000.00 10,000.00 10,000.00 1,000,000.00 150,000.00 37,500.00 22,500.00 9,000.00 70,500.00 70,500.00 50,000.00 112,500.00 7,500.00 7,500.00 750,000.00 112,500.00	Public Safety Bond
2023-0379	Transfer appropriation from the Master FS Renovation PCP20FDRENOMSTR to set up budget for Fire Stations #17 #20 and #23 renovations	4820	PCP20FDRENOMSTR PCP23FS17RENOV7 PCP23FS20RENOV3 PCP23FS23RENOV4	(3,090,000.00) 50,000.00 30,000.00 14,613.75 48,713.20 78,218.05 58,455.00 150,000.00 10,000.00 10,000.00 1,000,000.00 150,000.00 17,500.00 10,500.00 14,613.75 19,485.00 36,673.75 29,227.50 52,500.00 3,500.00 3,500.00 350,000.00 52,500.00 25,000.00 15,000.00 14,613.75 48,712.50 78,218.75 58,455.00 75,000.00 5,000.00 5,000.00	Public Safety Bond
2023-0325	Transfer project savings from Delta Dr- CBD IV FATHER RAHM - EDGEMERE RNDDBT and Snelson in to PCPBALANCE.	4741 4710 4510 4740	PCP16TRAN03 PCPBALANCE PCP16TRAN04 PCP15STRAN04 PCP20ST004	(234,915.14) 234,915.14 (18,906.11) 18,906.11 (494.51) (847.19) 1,341.70 (300.00) 300.00	CO 2017 ISSUE CO 2009 ISSUE CO 2010 ISSUE 2013 STREET INFRASTRUCTURE
2023-0372	BT Set up Budget for the ITS at POE Off System PCP18IB005 and GS9023TMFG	4950	PCP18IB005	381,270.00 40,000.00 59,400.00 237,600.00 1,934,517.00 360,000.00 13,538,055.92 1,353,207.08 17,904,000.00	CAPITAL PROJECTS - TXDOT
2023-0408	Reclassify accounts to balance Chelsea Water Park PCP13PRKC01 and Joey Barraza & Vino Skate Park PCP13PRKA23 preparing to close projects	4930 4800	PCP13PRKC01 PCP13PRKA23	(14.24) (16,658.43) (1,623.50) 18,206.17 2,810.00 75,000.00 6,410.00 (30,915.00) (5,529.22) (9,315.00) 9,533.50 2,423.00 (49,464.78) (450.00) (502.50)	CAPITAL PROJECTS - Internal 2012 QUALITY OF LIFE
2023-0446	Set up storm water for the Animal Shelter Pond Improvements based on the Commitment Letter from PSB.	4970	PCP20ANMLHOUSIN	1,300,000.00 1,300,000.00	Other Outside Sources
2023-0239	Transfer appropriation from Chihuahuan Desert Exhibit and Carousel Side Dev in to PCPBALANCE	4800	PCP13ZOOA05 PCPBALANCE PCP13ZOOA03	787.00 (16,385.58) 936.00 10,117.00 (7,863.46) (3,000.00) 15,491.82 (675.00) (1,980.00) (462.02) (20,133.12) (10,117.00) 33,284.36 245.16 946.94 115,008.80 18,050.00 (7,808.12) 11,325.00 (97,644.30) (50,000.00) 150.00 9,726.52	2012 QUALITY OF LIFE
2023-0426	Transfer appropriation from project savings PCPBALANCE in to Shawver and East PCP13PRKA15 Sports for playground equipment to complete project	4800	PCPBALANCE PCP13PRKA15	(69,593.20) 69,593.20	2012 QUALITY OF LIFE

**CAPITAL IMPROVEMENT PROGRAM (CIP)
BUDGET TRANSFER REPORT
THIRD QUARTER FY 2023**

BT Number	Justification	Fund	Project	Amount	Funding Source
2023-0427	Transfer appropriation from project savings PCPBALANCE to close projects Art Cultural Works, Loop 375 Zaragoza and Alicia Recon in Fund 4510.	4510	PCPBALANCE ART1002B PCP10TRAN04A0 PCP13ST003Y3G	(173,796.84) 12,600.00 (12,600.00) 12,600.00 76,906.25 84,290.59	CO 2010 ISSUE
2023-0453	Transfer project savings for street-bridges replacements Alps Concepcion Hollins EP McRae and Playa Drain Padilla Zaragoza projects	4741	PCPBALANCE PCP22TRAN03 PCP23TRAN05 PCP23TRAN06 PCP23TRAN07 PCP23TRAN08 PCP23TRAN09	(776,469.16) 215,000.00 178,469.18 5,250.00 9,375.00 6,000.00 12,375.00 313,658.00 36,342.00	CO 2017 ISSUE
2023-0382	To correct BT# 2023-0244 for Stormwater PSB commitment project P23EPWNFIPCRS - EPW Community Rating System. Division should be 38030 (Stormwater).	4970	P23EPWNFIPCRS	226,091.00 (226,091.00) 226,091.00 (226,091.00)	Other Outside Sources
2023-0416	Set-up Budget for the Southwest University Ballpark for FY23 Year #7 CC 01-25-23	4737	PIFSWUPARK1	362,175.00 362,175.00	BallPark Capital Improvements
2023-0431	Transfer appropriation from project savings in to Joey Barraza & Vino Park to complete project	4800	PCPBALANCE PCP13PRKA23A	(69,968.66) 69,968.66	2012 QUALITY OF LIFE
2023-0433	Transfer project savings from Street Projects on signals, resurfacing, reconstruction and median parkways Fund 4740 in to NONISSUANCE.	4740	PCP13ST0001 PCP13ST0002 PCP13ST0003 PCP13ST0004 PCP13ST0005 PCP13ST0006 PCPNONISSUANCE	(2,879.83) (30,718.13) (87,034.71) (2,239.86) (4,479.74) (3,199.80) 130,552.07	2013 STREET INFRASTRUCTURE
2023-0439	Transfer from Alameda Corridor Plan project savings in the Master Plan and transfer for projects savings QOL to complete and close projects Parks and Libraries	4746 4800	PCP20PLANDOC PCP20PLANDOC PCP13PRKC01 PCPBALANCE PCP13LIBA09 PCP13LIBA14 PCP13LIBA15 PCP13PRKA01 PCP13PRKC04 PCP13PRKD09 PCP13PRKA04	(30,505.25) 30,505.25 (931.05) (2,897.54) (311,346.48) (1,801.00) 417,557.22 0.01 (100,581.16) 517.14 (517.14) 0.01 (0.01) 0.01 (0.01) 0.01 (0.01) 0.01 (0.01) 86.20 (0.01) (86.19) 3,283.59 (3,283.59) 18,247.27 (18,247.27)	2020 Capital Funding Plan 2012 QUALITY OF LIFE
2023-0462	Transfer project savings for Blackie Cheshier project to complete from PCPBALANCE .	4800	PCPBALANCE PCP13PRKA17	(196,500.00) 196,500.00	2012 QUALITY OF LIFE
2023-0497	Reclassify accounts for software licenses and align budget for Little River Park PCP23NIPD1C	4800	PCP23NIPD1C	11,153.33 (11,826.09) 672.76	2012 QUALITY OF LIFE
2023-0498	Set up budget for Honda Pass Reconstruction project PCP23ARTRECON03	4825	PCP23STMSTRART PCP23ARTRECON03	(6,604,000.00) 26,304.75 105,219.00 132,498.00 140,292.00 489,335.15 76,820.87 307,283.47 4,814,107.65 512,139.11	Community Progress Bond
2023-0376	To correct BT# 2022-0966 for PSB commitments short by \$36,000 for committed & collected amt for approved design services for project PCP20ST010 - Canterbury Trail. Also to correct division for the \$36,000 for design.	4970	PCP20ST010	36,000.00 36,000.00 (36,000.00) 36,000.00	Other Outside Sources
2023-0465	Transfer project savings for PCP19TRAN03 CBD IV and Phillipy Recon to complete project.	4530	PCPBALANCE PCP19TRAN03 PCP20ST003	(468,611.82) 85,811.82 383,000.00	453-CO 2011 ISSUE
2023-0490	Transfer project savings in to PCPBALANCE from Westside Library and South American Pavilion, project are completed.	4741 4800	PCP13LIBA13 PCPBALANCE PCP13ZOOA10	(9,503.95) 9,503.95 4,526.80 24,551.10 8,767.24 25,720.20 1,015.00 23,382.00 (154,128.50) 66,366.16 (43,127.03) 43,127.03	CO 2017 ISSUE 2012 QUALITY OF LIFE