# FY 2024
# 2nd Quarter Financial Report

# Agenda

- Budget Recap
- Summary
- Revenue Comparisons
- Expense Comparisons

# FY 2024 Budget Recap
## No-New-Revenue Tax Rate Achieved

- Above average property value growth
- Unprecedented sales tax growth
- Dissolved and modified Reinvestment Zones = $9.2M in new property tax revenue for General Fund
- Utilized $5 million from “Pay for Futures” fund (prior year savings)
- No debt issuance for bond projects – utilized bond proceeds on-hand

# FY 2024 Budget Recap

- **Public Safety** – increase in the number of academies, increase in compensation through CBA's, and $9.4 million for vehicles and equipment
- **Workforce** – increased min. wage by 8.3% to $13.11 ($1.00 per hr. increase for all, no employee healthcare increases, and increased funding for tuition assistance program
- **Facilities/vehicles** - $9 million increase in annual pay-go ($5 million for facilities and $4 million for vehicles/heavy equipment)

# FY 2024 Budget Recap

## General Fund Revenue

This text box is to remind you about the ASL translator service. Do NOT add any info in this space.

REMOVE THIS BOX ONCE THE PRESENTATION IS FINALIZED.

| Revenues | FY 2023 Budget | FY 2024 Budget | Variance |
|---|---|---|---|
| Property Taxes | $251,280,450 | $264,719,112 | $13,438,662 |
| Sales Taxes | 112,783,370 | 137,439,887 | $24,656,517 |
| Franchise Fees | 56,616,885 | 67,031,423 | $10,414,537 |
| Charges For Services | 35,571,824 | 40,214,493 | $4,642,670 |
| Fines And Forfeitures | 7,097,584 | 7,087,584 | ($10,000) |
| Licenses And Permits | 12,944,114 | 12,712,880 | ($231,234) |
| Intergovernmental | 1,268,809 | 1,478,809 | $210,000 |
| Interest | 125,000 | 500,000 | $375,000 |
| Rents And Other | 2,277,531 | 3,350,731 | $1,073,200 |
| Operating Transfers In | 32,785,706 | 38,785,505 | $5,999,799 |
| **Total Revenue** | **$512,751,272** | **$573,320,424** | **$60,569,151** |

# FY 2024 Budget Recap
## General Fund Expenses

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REMOVE THIS BOX ONCE THE PRESENTATION IS FINALIZED.

| Expenses | FY 2023 Budget | FY 2024 Budget | Variance |
|---|---|---|---|
| Personal Services ..... | $373,777,936 | $406,790,521 | $33,012,585 |
| Contractual Services.... | 47,845,832 | 54,359,039 | 6,513,207 |
| Materials & Supplies..... | 26,726,652 | 30,403,209 | 3,676,557 |
| Operating..... | 30,103,597 | 32,873,579 | 2,769,982 |
| Non-Operating..... | 1,766,547 | 1,906,437 | 139,890 |
| Intergovernmental..... | 1,505,866 | 1,857,600 | 351,734 |
| Transfers..... | 29,436,877 | 43,926,100 | 14,489,223 |
| Capital..... | 1,587,965 | 1,203,938 | (384,027) |
| **Total Expenditures...** | **$512,751,272** | **$573,320,424** | **$60,569,151** |

# FY 2024 Summary (Sep – Feb)

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Overall revenue is up, $16.9 million, or 4.4% compared to same time last year, primarily driven by:

- Property tax collections is up $17.9 million, or 7.5%
- City sales tax revenue is up $477K, or 0.7%
- Franchise fee revenue is down $4.9 million, or 16.5%
- Ambulance service revenue is up $1.2 million, or 17.7%
- Licenses and permits revenue is down $507K, or 7.4%

# FY 2024 Summary (Sep – Feb)

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Overall expenditures are up by $18 million, or 8.2% compared to same time last year, primarily driven by:

- Personal services (salaries, benefits, and taxes) is up $15.2 million, or 9.0%
- Contractual services (appraisal services, security contracts) is up $1.1 million, or 5.2%
- Unbudgeted District 2 election and runoff (Dec. 2023) cost of $460,747

# General Fund Revenue
## Year-End Total Projection

This text box is to remind you about the ASL translator service. Do NOT add any info in this space.

REMOVE THIS BOX ONCE THE PRESENTATION IS FINALIZED.

| | FY 2024 Budget | FY 2024 Actuals (Sep-Feb) | FY 2024 Year-End Projections |
|---|---|---|---|
| Revenue | $573,320,424 | $401,823,781 | $569,355,810 |
| Expenses | $573,320,424 | $237,464,290 | $567,146,247 |
| Projected Surplus | | | **$2,209,563** |

Year-end revenue projection does not include $5 million approved use from the Pay for Future Fund.

# General Fund Revenue Year-To-Date Comparison

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| Category | FY 2024 Budget | FY 2024 Actuals (Sep-Feb) | FY 2024 % Budget Collected | FY 2023 Actuals (Sep-Feb) | FY 2023 % Total Collected |
|---|---|---|---|---|---|
| Property Taxes | $264,719,112 | $256,578,098 | 96.9% | $238,667,277 | 95.2% |
| Sales Taxes | 137,439,887 | 68,900,788 | 50.1% | 68,423,941 | 50.3% |
| Franchise Fees | 67,031,423 | 24,740,958 | 36.9% | 29,627,838 | 48.7% |
| Charges For Services | 29,242,052 | 16,385,380 | 56.0% | 14,286,758 | 44.6% |
| Fines And Forfeitures | 7,087,584 | 3,455,404 | 48.8% | 3,664,617 | 49.1% |
| Licenses And Permits | 12,712,880 | 6,353,955 | 50.0% | 6,860,607 | 47.3% |
| Intergovernmental | 1,478,809 | 231,650 | 15.7% | 58,882 | 9.0% |
| Interest* | 500,000 | 1,723,181 | 344.6% | 988,193 | 19.0% |
| Rents And Other | 14,323,173 | 4,910,061 | 34.3% | 6,210,091 | 54.3% |
| Operating Transfers In | 38,785,505 | 18,544,305 | 47.8% | 16,143,369 | 43.0% |
| **Total Revenue** | **$573,320,424** | **$401,823,781** | **70.1%** | **$384,931,574** | **69.2%** |

*Year-to-date actuals does not include unrealized gains or loss.

# General Fund Revenue Year-End Projections

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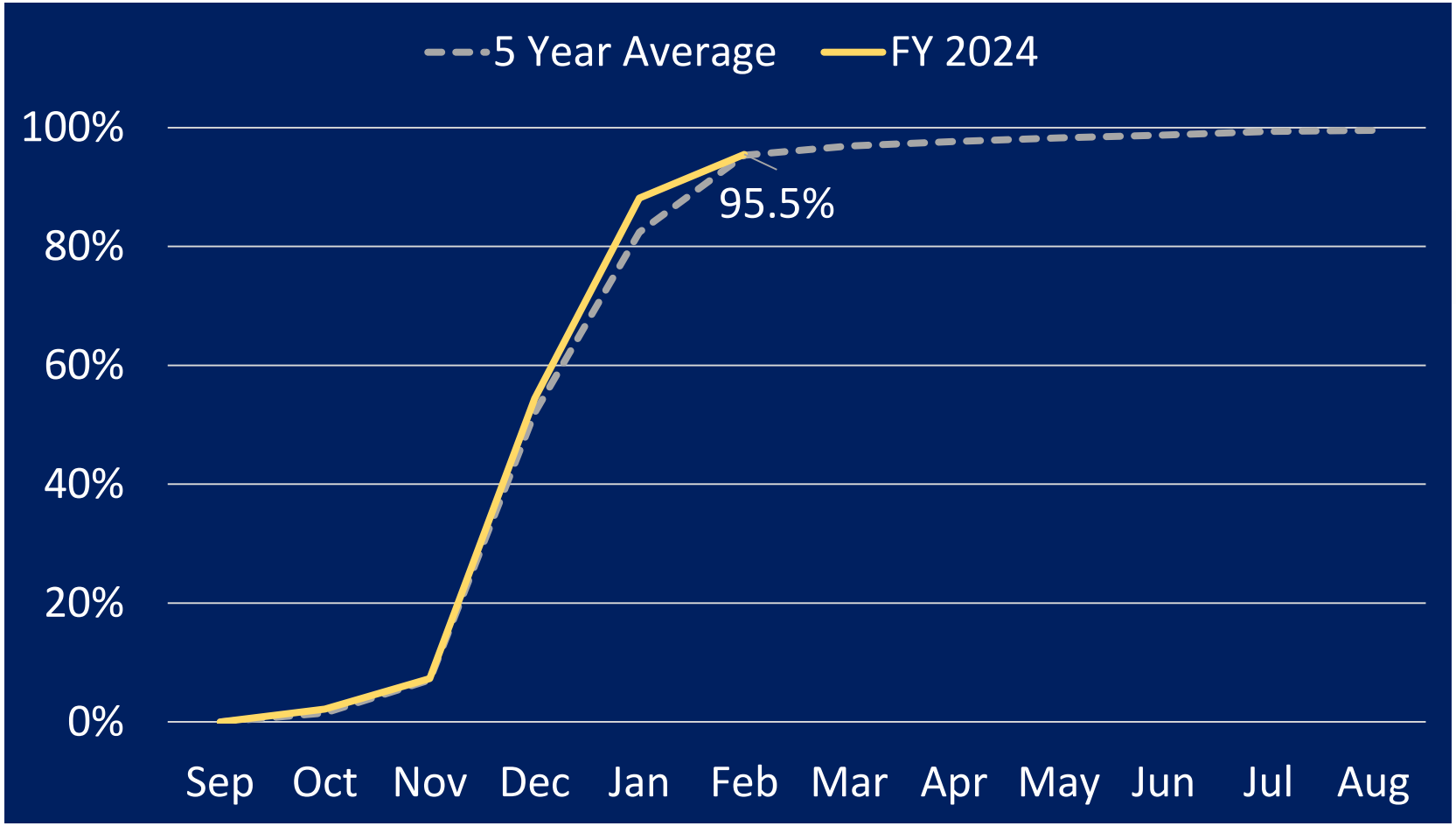
| Category | FY 2024 Budget | FY 2024 Actuals (Sep-Feb) | FY 2024 Year-End Projection | Projected Over/(Under) Budget |
|---|---|---|---|---|
| Property Taxes | $264,719,112 | $256,578,098 | $264,242,219 | ($476,893) |
| Sales Taxes | 137,439,887 | 68,900,788 | 137,154,276 | (285,611) |
| Franchise Fees | 67,031,423 | 24,740,958 | 58,576,247 | (8,455,176) |
| Charges For Services | 29,242,052 | 16,385,380 | 34,484,546 | 5,242,494 |
| Fines And Forfeitures | 7,087,584 | 3,455,404 | 6,802,624 | (284,960) |
| Licenses And Permits | 12,712,880 | 6,353,955 | 13,313,106 | 600,226 |
| Intergovernmental | 1,478,809 | 231,650 | 2,301,844 | 823,035 |
| Interest* | 500,000 | 1,723,181 | 4,750,000 | 4,250,000 |
| Rents And Other | 14,323,173 | 4,910,061 | 13,240,229 | (1,082,944) |
| Operating Transfers In | 38,785,505 | 18,544,305 | 34,490,719 | (4,294,786) |
| **Total Revenue** | **$573,320,424** | **$401,823,781** | **$569,355,810** | **($3,964,614)** |

*Year-to-date actuals does not include unrealized gains or loss.
Year-end projection does not include $5 million approved transfer from the Pay for Future Fund.

# Property Tax Collection %

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# City Sales Tax Collections

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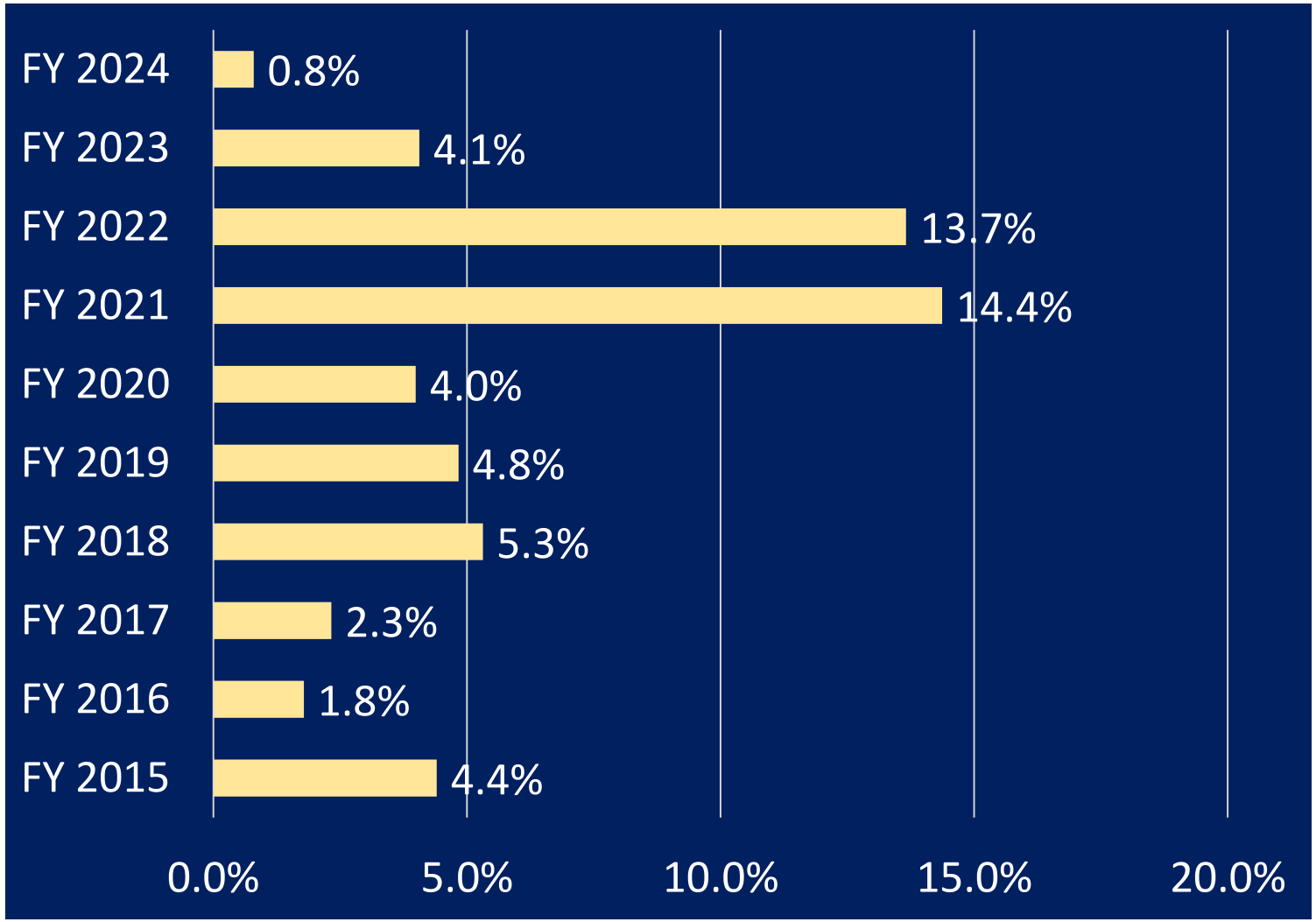
REMOVE THIS BOX ONCE THE PRESENTATION IS FINALIZED.

| MONTH | FY 2023 | FY 2024 | FY2023 - FY2024 $ VARIANCE | FY2023 - FY2024 % VARIANCE |
|---|---|---|---|---|
| September | 10,978,840 | 11,065,222 | 86,383 | 0.8% |
| October | 9,841,288 | 10,349,977 | 508,688 | 5.2% |
| November | 10,929,250 | 11,113,470 | 184,220 | 1.7% |
| December | 13,746,468 | 13,406,378 | (340,089) | -2.5% |
| January | 9,883,311 | 10,100,723 | 217,412 | 2.2% |
| February | 9,939,568 | 10,090,361 | 150,793 | 1.5% |
| March | 11,926,334 | 11,734,602 | (191,732) | -1.6% |
| April | 10,451,765 | | | |
| May | 11,122,552 | | | |
| June | 12,140,871 | | | |
| July | 10,738,492 | | | |
| August | 10,321,726 | | | |
| **Total** | **$132,020,465** | **$77,860,735** | **$615,675** | **0.8%** |

# City Sales Tax Growth

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# Texas Gas Franchise Fee

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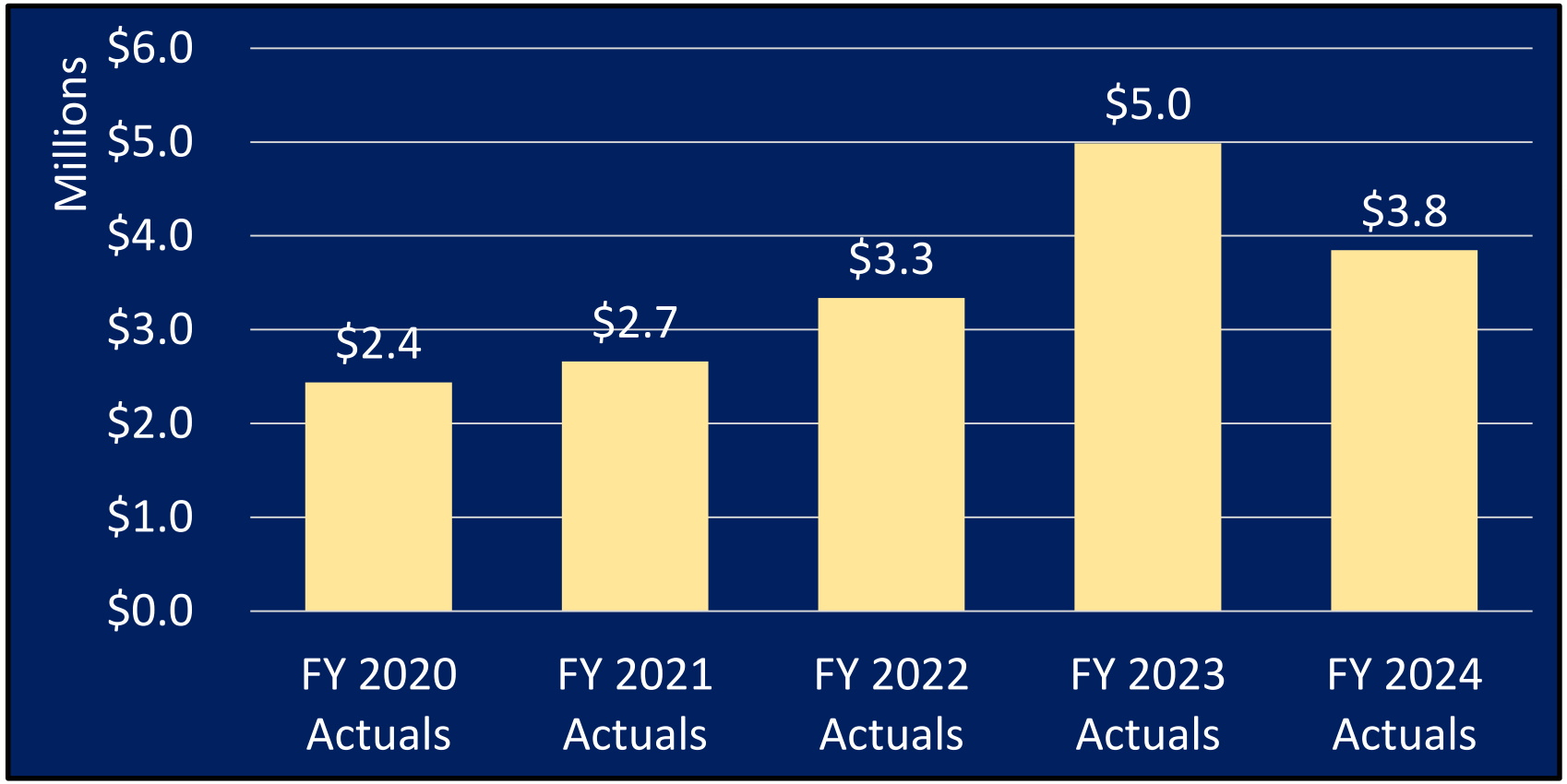

# EP Electric Franchise Fee

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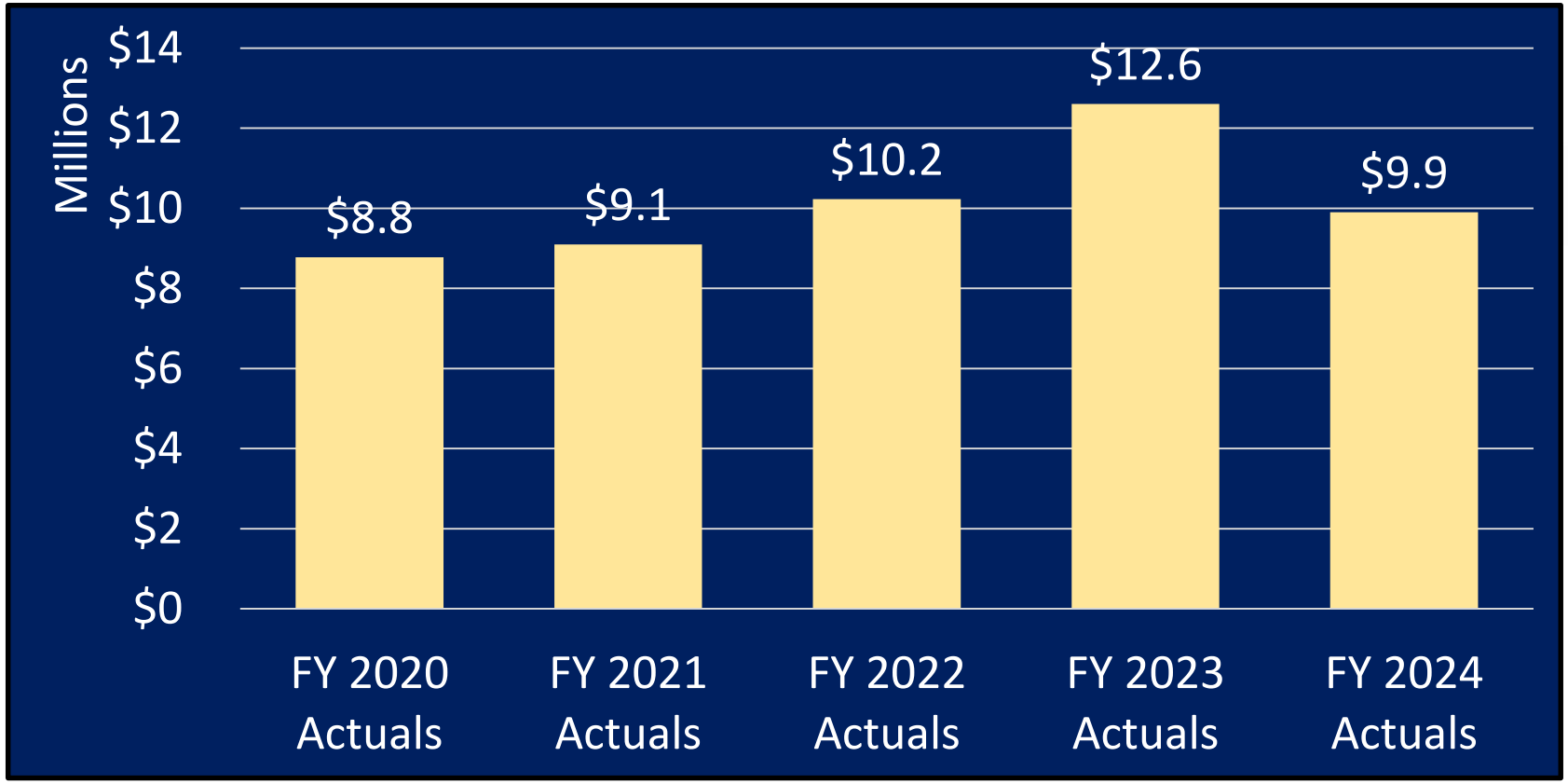

# EP Water Franchise Fee

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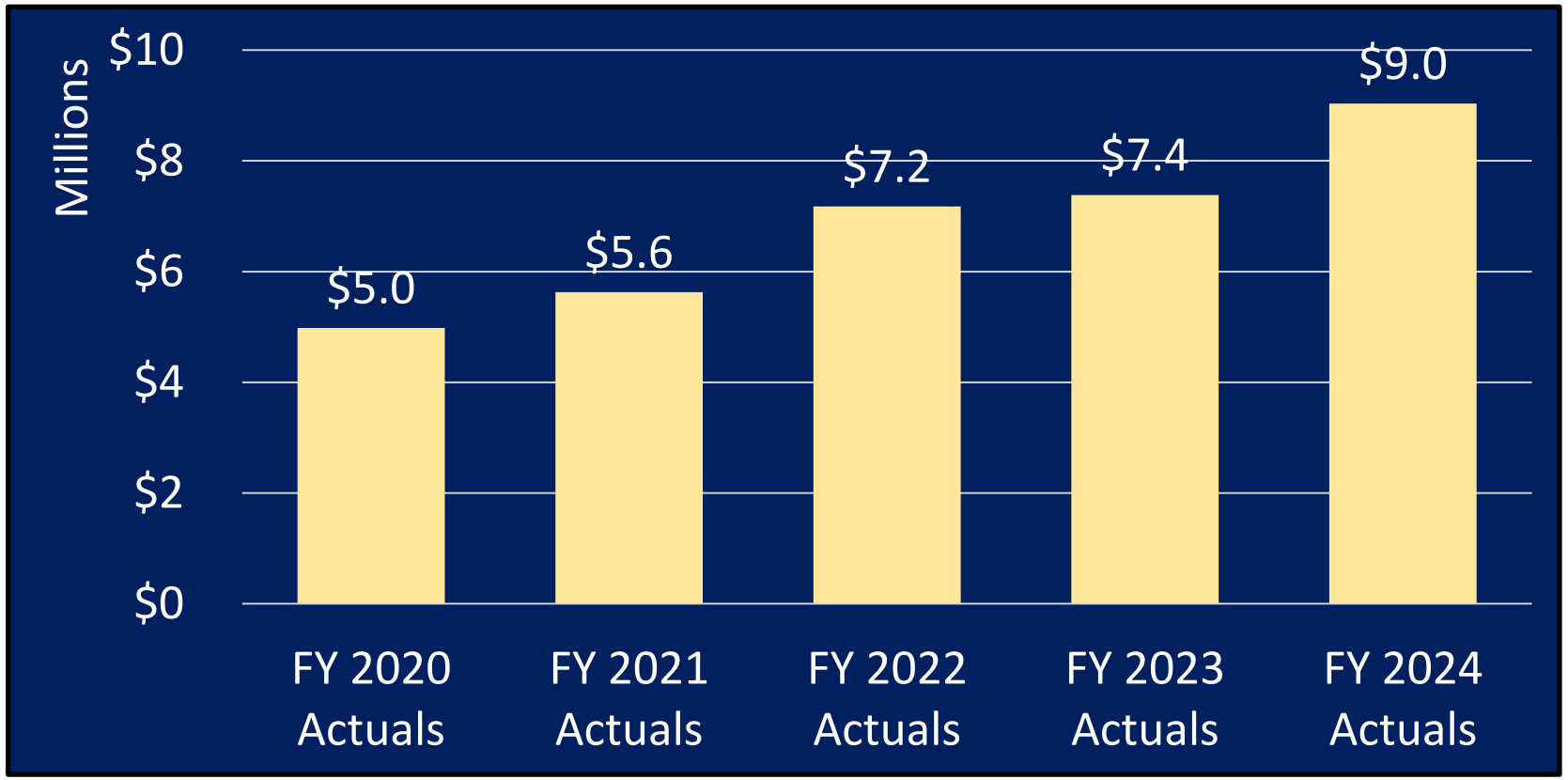
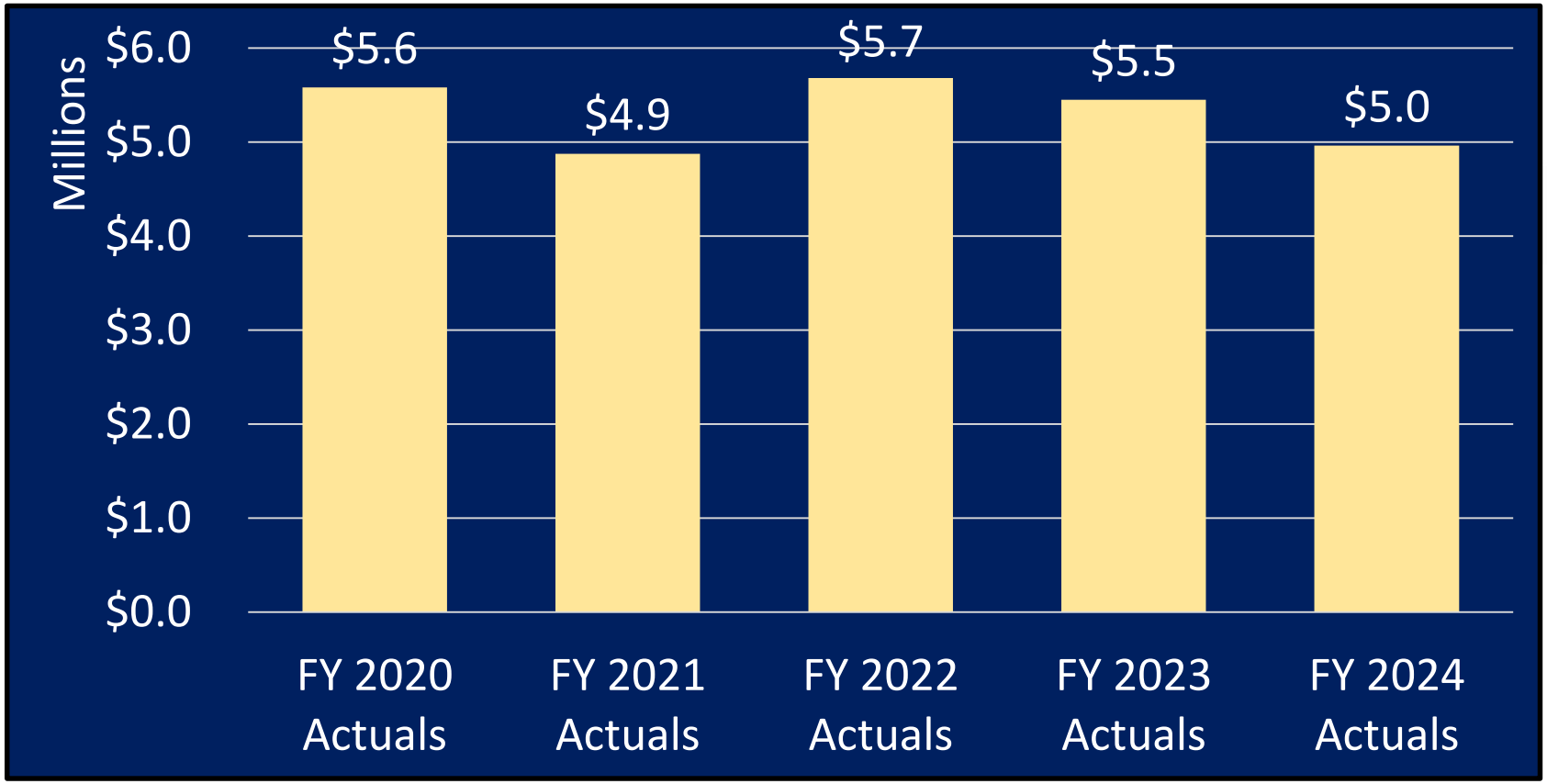


# Licenses and Permits
## Planning & Inspections Dept

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# Bridges Transfer to General Fund

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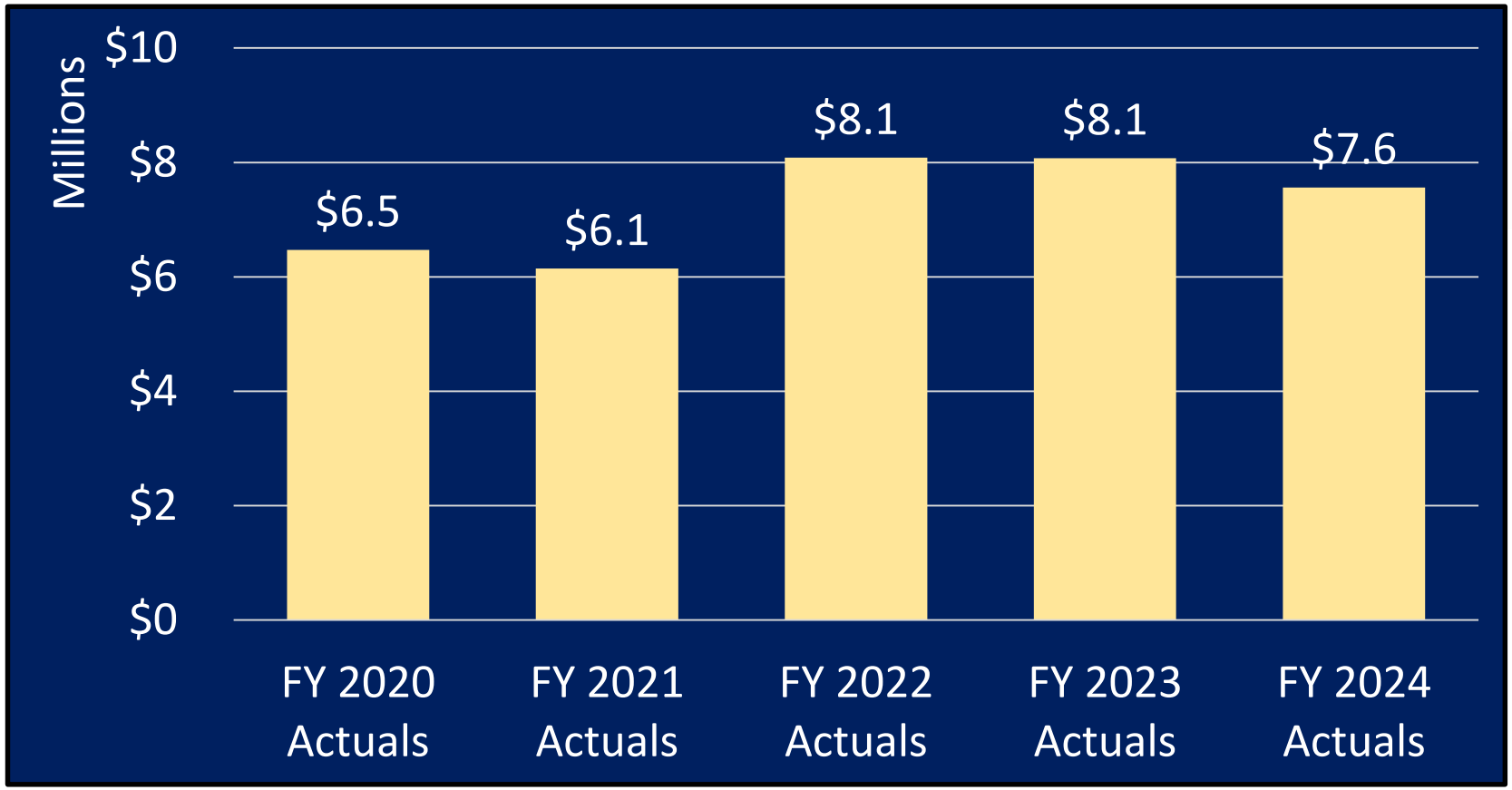

# General Fund Expenses Year-To-Date Comparison

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| Category | FY 2024 Budget | FY 2024 Actuals (Sep-Feb) | FY 2024 % Budget Expensed | FY 2023 Actuals (Sep-Feb) | FY 2023 % Total Expensed |
|---|---|---|---|---|---|
| Personal Services ..... | $406,790,521 | $184,292,148 | 45.3% | $169,047,961 | 45.7% |
| Contractual Services..... | 54,359,039 | 23,357,099 | 43.0% | 22,211,878 | 45.3% |
| Materials & Supplies..... | 30,403,209 | 10,097,743 | 33.2% | 9,750,843 | 35.1% |
| Operating*..... | 32,873,579 | 11,642,234 | 35.4% | 11,207,971 | 36.9% |
| Non-Operating..... | 1,906,437 | 640,042 | 33.6% | 747,183 | 31.9% |
| Intergovernmental..... | 1,857,600 | 225,487 | 12.1% | 374,101 | 46.5% |
| Transfers..... | 43,926,100 | 6,963,855 | 15.9% | 5,984,174 | 7.0% |
| Capital..... | 1,203,938 | 245,682 | 20.4% | 97,672 | 7.1% |
| **Total Expenditures.....** | **$573,320,424** | **$237,464,290** | **41.4%** | **$219,421,782** | **38.7%** |

*Year-to-date actuals does not include prepaid General Liability insurance

# General Fund Expenses Year-End Projections

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| Category | FY 2024 Budget | FY 2024 Actuals (Sep-Feb) | FY 2024 Year-End Projection | Projected (Over)/Under Budget |
|---|---|---|---|---|
| Personal Services ..... | $406,790,521 | $184,292,148 | $403,794,474 | $2,996,047 |
| Contractual Services..... | 54,359,039 | 23,357,099 | 53,570,562 | 788,477 |
| Materials & Supplies..... | 30,403,209 | 10,097,743 | 28,800,298 | 1,602,911 |
| Operating*..... | 32,873,579 | 11,642,234 | 31,912,988 | 960,591 |
| Non-Operating..... | 1,906,437 | 640,042 | 2,375,444 | (469,007) |
| Intergovernmental..... | 1,857,600 | 225,487 | 1,618,381 | 239,219 |
| Transfers..... | 43,926,100 | 6,963,855 | 43,881,424 | 44,676 |
| Capital..... | 1,203,938 | 245,682 | 1,192,676 | 11,262 |
| **Total Expenditures.....** | **$573,320,424** | **$237,464,290** | **$567,146,247** | **$6,174,177** |

*Year-to-date actuals does not include prepaid General Liability insurance

# Personal Services
## (Salaries, Benefits, Taxes)

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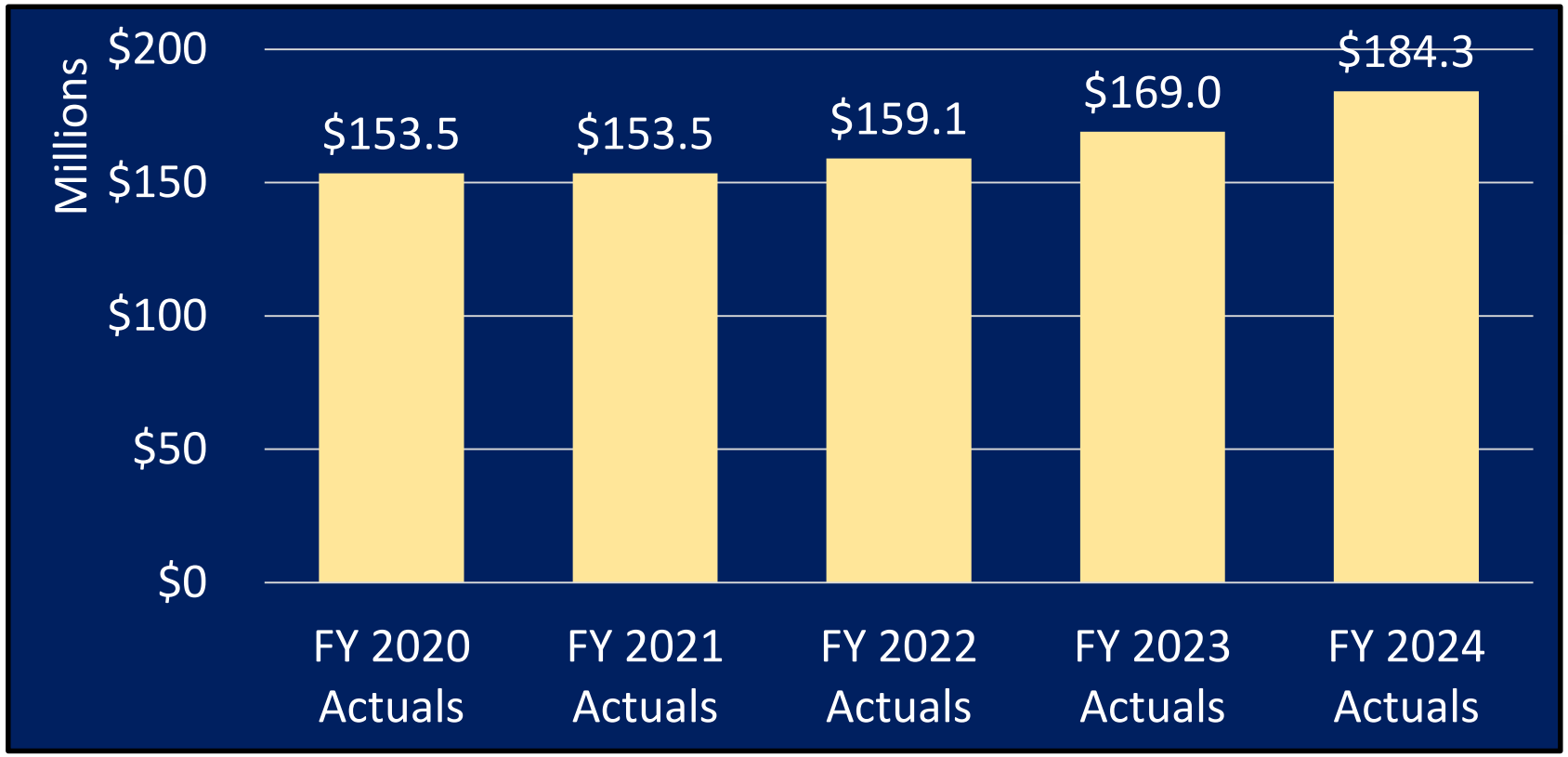

# Electricity Expense

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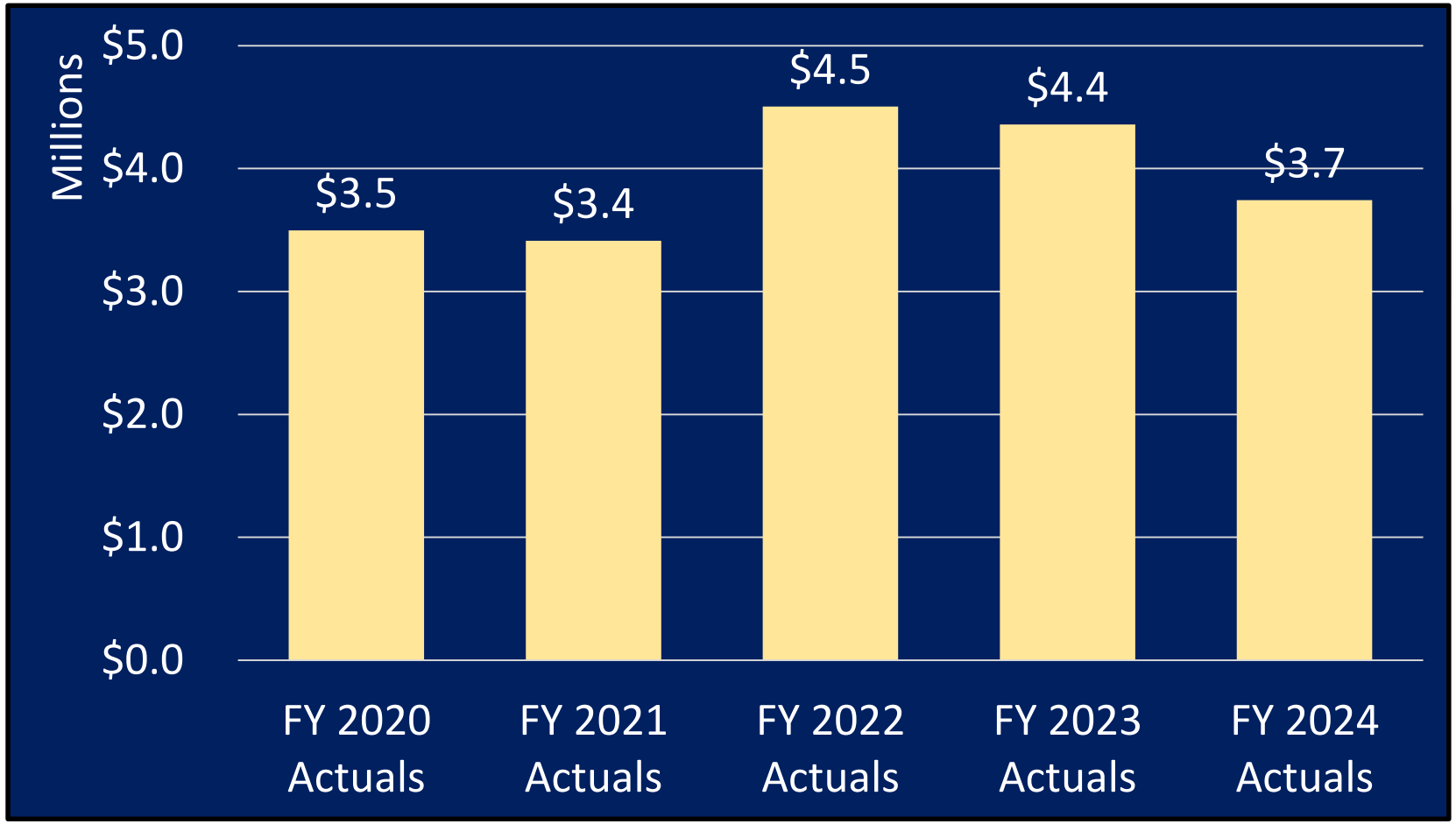
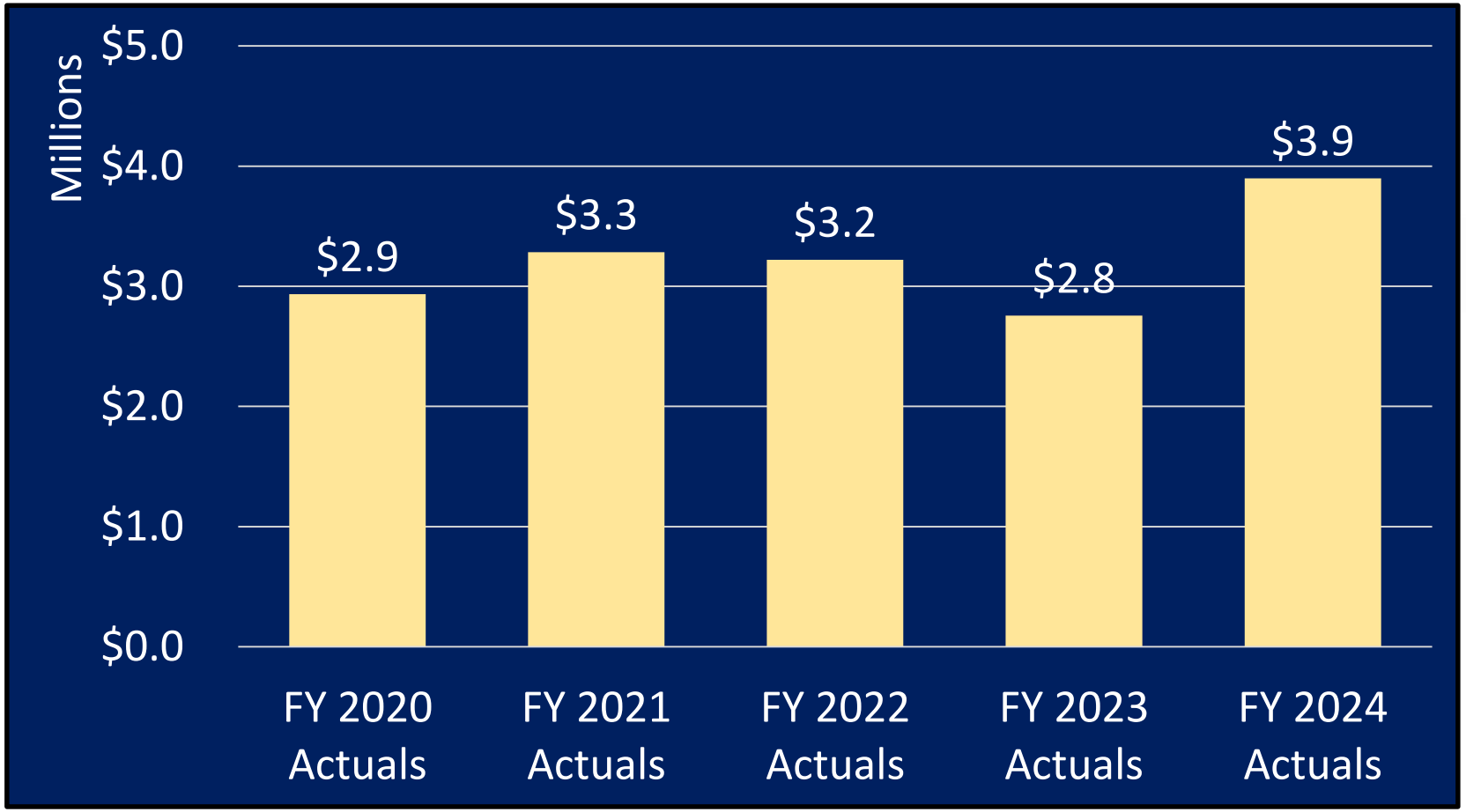


# Water Expense

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# Fuel & Vehicle Maintenance

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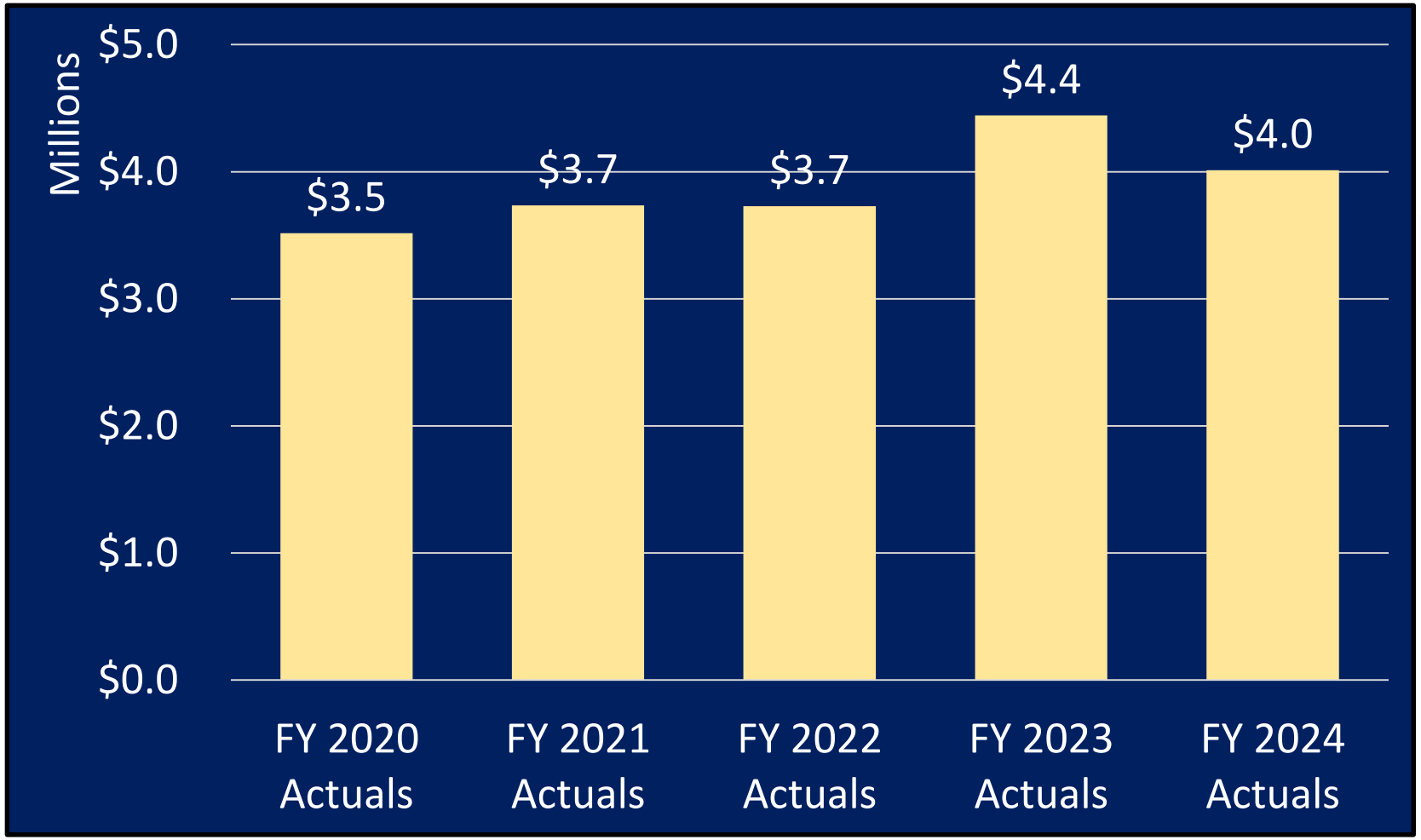

# Information Technology Contracts

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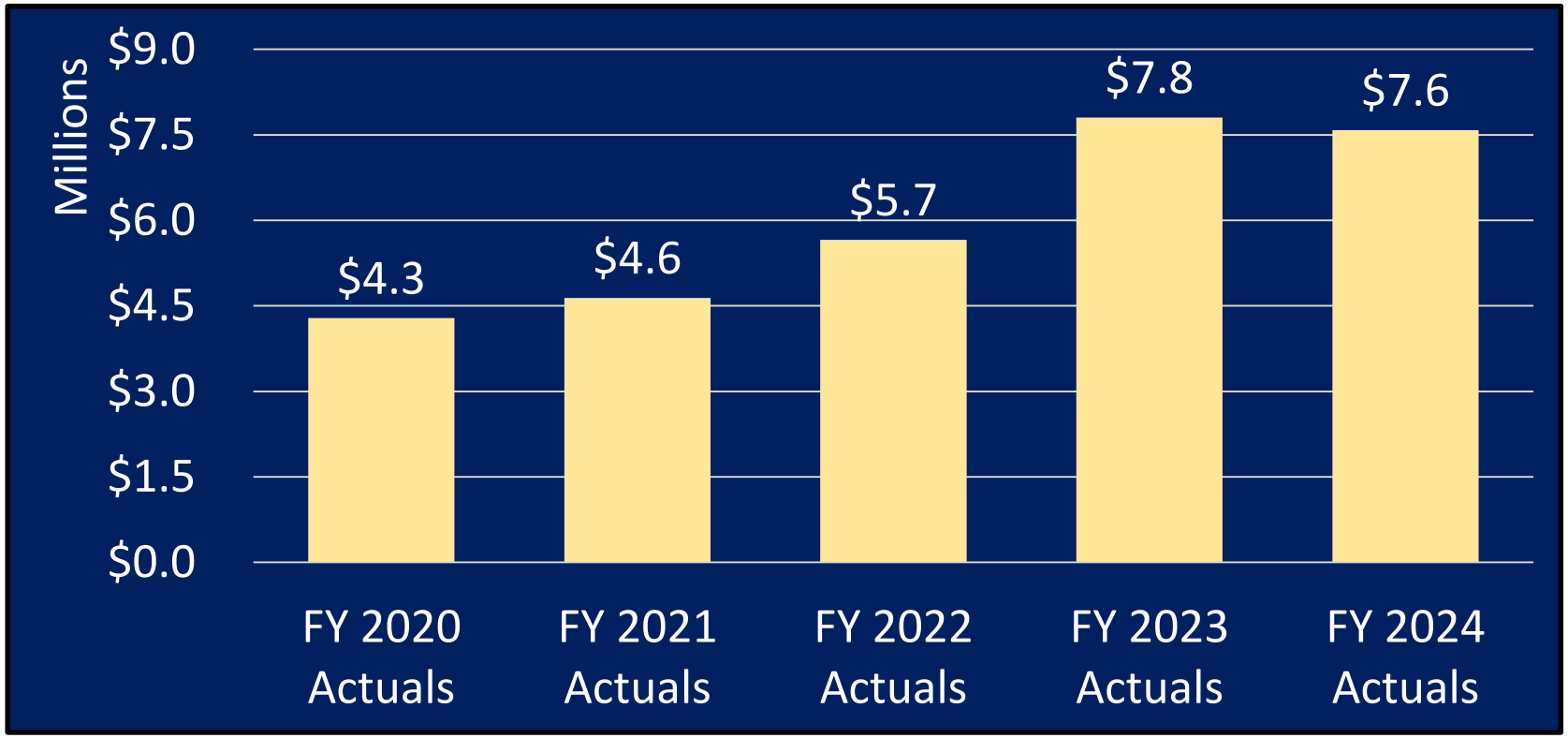

# Central Appraisal District – Appraisal Services

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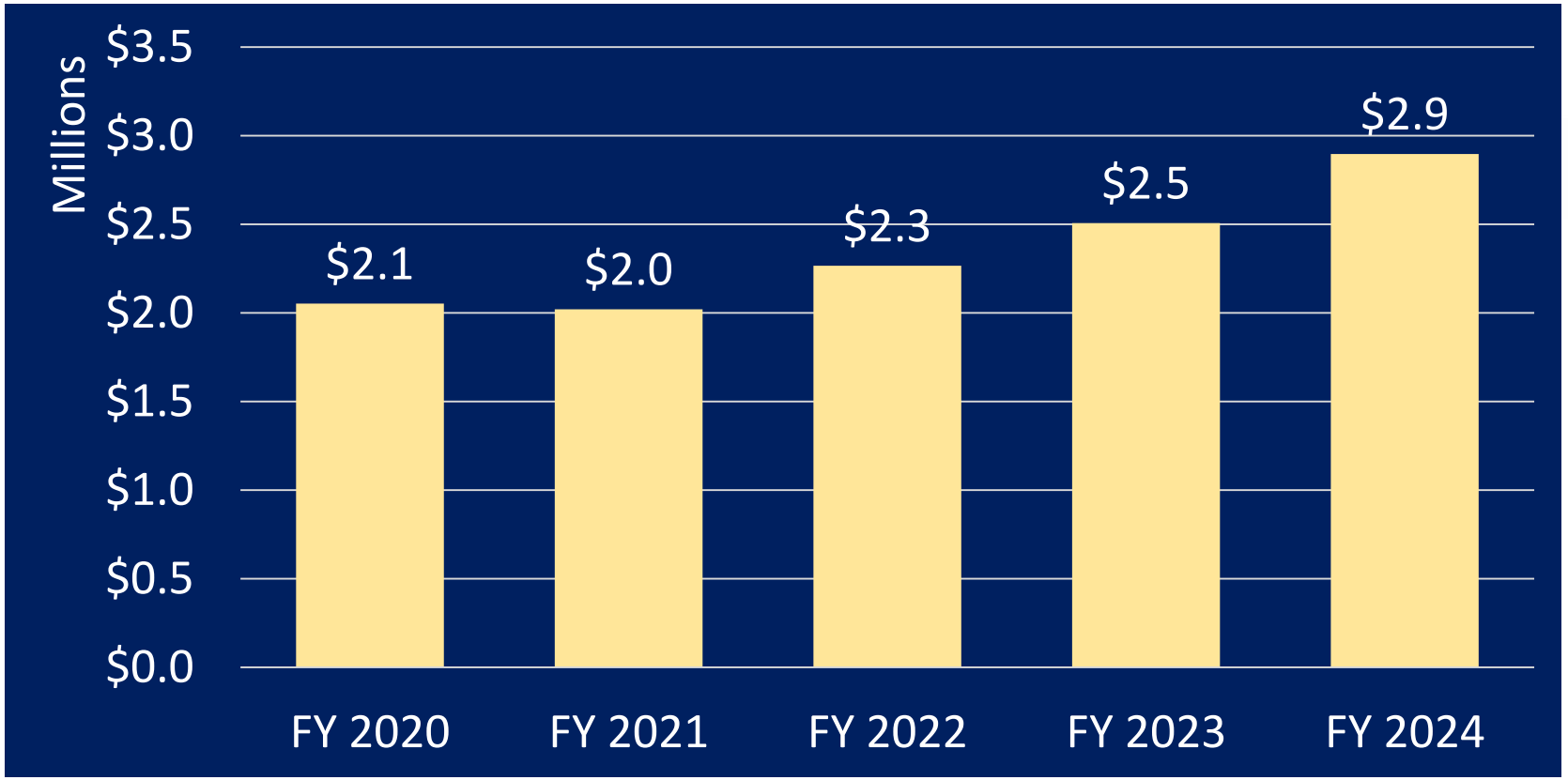

# Tuition Assistance Program

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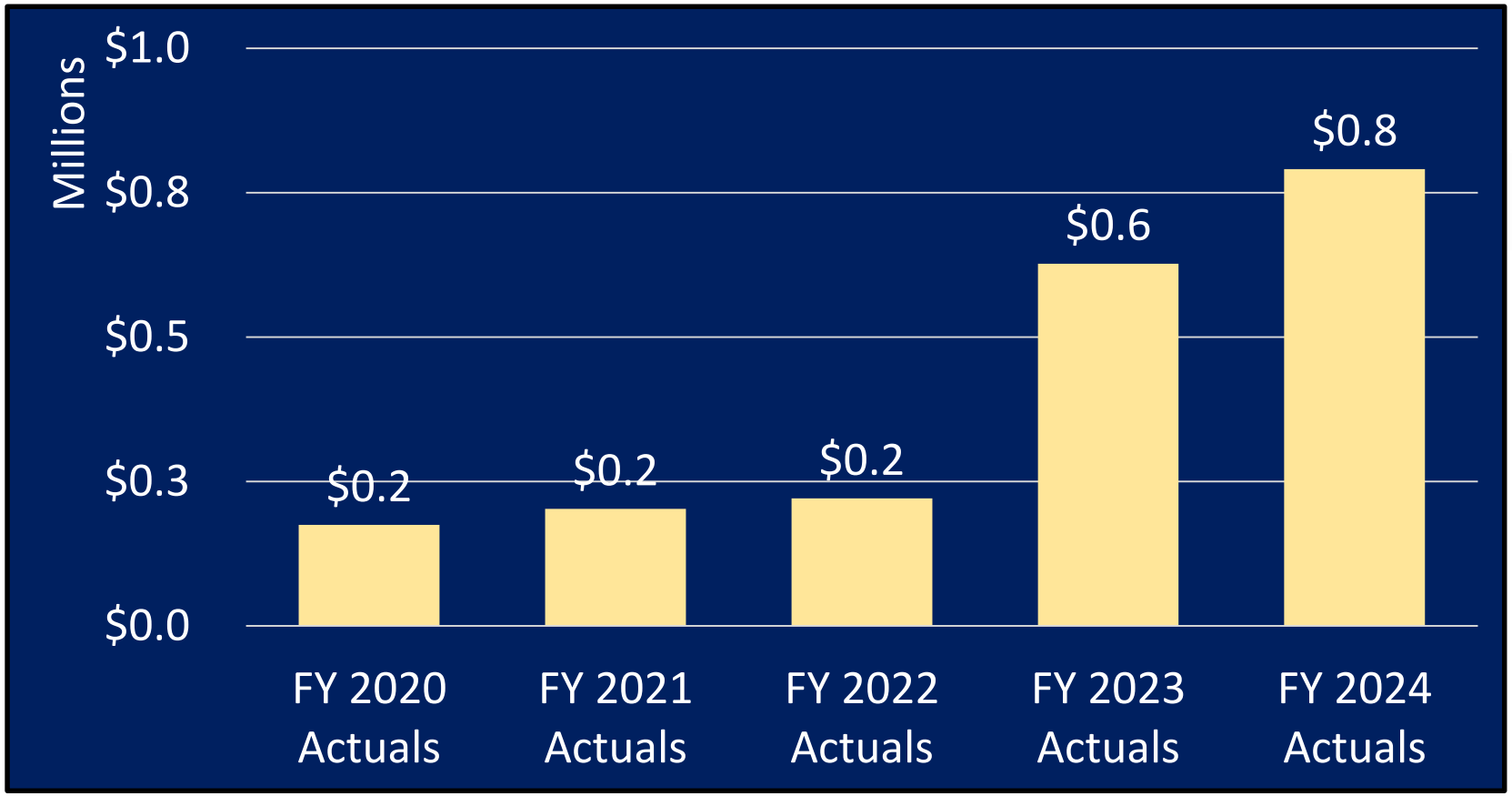

# General Fund Revenue
## Year-End Total Projection

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| | FY 2024 Budget | FY 2024 Actuals (Sep-Feb) | FY 2024 Year-End Projections |
|---|---|---|---|
| Revenue | $573,320,424 | $401,823,781 | $569,355,810 |
| Expenses | $573,320,424 | $237,464,290 | $567,146,247 |
| Projected Surplus | | | **$2,209,563** |

Year-end revenue projection does not include $5 million approved use from the Pay for Future Fund.

## MISSION

Deliver exceptional services to support a high quality of life and place for our community.

## VISION

Develop a vibrant regional economy, safe and beautiful neighborhoods and exceptional recreational, cultural and educational opportunities powered by a high performing government.

## VALUES

**I**ntegrity, **R**espect, **E**xcellence, **A**ccountability, **P**eople

## MISIÓN

Brindar servicios excepcionales para respaldar una vida y un lugar de alta calidad para nuestra comunidad

## VISIÓN

Desarrollar una economía regional vibrante, vecindarios seguros y hermosos y oportunidades recreativas, culturales y educativas excepcionales impulsadas por un gobierno de alto desempeño

## VALORES

**I**ntegridad, **R**espeto, **E**xcelencia, **R**esponsabilidad, **P**ersonas

# INTERIM FINANCIAL STATEMENTS
# February 29, 2024

# CITY OF EL PASO, TEXAS

## Balance Sheet
## Governmental Funds
## February 29, 2024

| | 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 | $260,483,082 | $ — | $ — | $ 44,949,539 | $ — | $ 88,349,960 | $ 393,782,581 |
| Cash with Fiscal Agent | — | — | — | 246,797 | — | 4,818,505 | 5,065,302 |
| Restricted Cash and Investments | 23,811,991 | 14,614,402 | 101,943,036 | 343,177,633 | 80,605,610 | 60,166,404 | 624,319,076 |
| Receivables - Net of Allowances | | | | | | | |
| Taxes | 34,118,793 | — | 5,950,112 | — | — | — | 40,068,905 |
| Interest | 568,466 | 281,124 | 176,918 | 1,469,712 | 331,650 | 606,892 | 3,434,762 |
| Trade | 3,445,963 | 40,101 | — | 2,380,846 | — | 316,967 | 6,183,877 |
| Notes | 1,324,346 | 33,782,259 | — | — | — | 2,499,479 | 37,606,084 |
| Due from Other Government Agencies | 749,651 | 120,211 | — | — | 2,226,012 | 7,423,542 | 10,519,416 |
| Other | 10,018,070 | — | — | — | — | 10,070,130 | 20,088,200 |
| Prepaid Items | — | — | — | — | — | 272,075 | 272,075 |
| Due from Other Funds | — | — | — | 2,000,000 | — | — | 2,000,000 |
| Due from Component Unit | — | — | — | — | — | 600,334 | 600,334 |
| Inventory | 4,618,927 | — | — | — | — | 104,698 | 4,723,625 |
| Lease Receivable | 9,644,970 | — | — | — | — | 8,292,990 | 17,937,960 |
| Total Assets | 348,784,259 | 48,838,097 | 108,070,066 | 394,224,527 | 83,163,272 | 183,521,976 | 1,166,602,197 |
| Deferred Outflow of Resources - Other | 1,626,613 | — | — | — | — | — | 1,626,613 |
| Total Assets and Deferred Outflow of Resources | $350,410,872 | $ 48,838,097 | $108,070,066 | $394,224,527 | $ 83,163,272 | $ 183,521,976 | $1,168,228,810 |
| LIABILITIES | | | | | | | |
| Accounts Payable | $ 3,183,748 | $ 366,837 | $ 1,517 | $ 523,438 | $ 959,113 | $ 5,759,944 | $ 10,794,597 |
| Due to Other Funds | — | — | — | — | — | 2,000,000 | 2,000,000 |
| Taxes Payable | 26,480 | — | — | — | — | 5,186 | 31,666 |
| Unearned Revenue | 192,595 | 1,053,334 | — | 16,684,059 | 78,524,065 | 27,041,209 | 123,495,262 |
| Due to Other Government Agencies | 883,569 | — | — | — | — | 26,987 | 910,556 |
| Total Liabilities | 4,286,392 | 1,420,171 | 1,517 | 17,207,497 | 79,483,178 | 34,833,326 | 137,232,081 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Unavailable Revenues Low Income Housing | — | 34,011,456 | — | — | — | — | 34,011,456 |
| Unavailable Revenues Property Taxes | 11,981,140 | — | 5,740,798 | — | — | — | 17,721,938 |
| Unavailable Revenues 380 Agreement | 1,324,346 | — | — | — | — | — | 1,324,346 |
| Leases | 9,419,331 | — | — | — | — | 7,937,558 | 17,356,889 |
| Deferred Inflows Other | — | — | — | — | 365,569 | 840,015 | 1,205,584 |
| Total Deferred Inflows of Resources | 22,724,817 | 34,011,456 | 5,740,798 | — | 365,569 | 8,777,573 | 71,620,213 |
| FUND BALANCES (DEFICITS) | | | | | | | |
| Nonspendable | 4,618,927 | — | — | — | — | 376,773 | 4,995,700 |
| Restricted | 23,811,991 | 13,406,470 | 102,327,751 | 343,177,633 | 3,314,525 | 56,683,389 | 542,721,759 |
| Committed | 89,926,593 | — | — | — | — | 80,030,777 | 169,957,370 |
| Assigned | — | — | — | 33,839,397 | — | 7,984,626 | 41,824,023 |
| Unassigned (Deficits) | 205,042,152 | — | — | — | — | (5,164,488) | 199,877,664 |
| Total Fund Balances (Deficits) | 323,399,663 | 13,406,470 | 102,327,751 | 377,017,030 | 3,314,525 | 139,911,077 | 959,376,516 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits) | $350,410,872 | $ 48,838,097 | $108,070,066 | $394,224,527 | $ 83,163,272 | $ 183,521,976 | $1,168,228,810 |

# CITY OF EL PASO, TEXAS

## Statement of Revenues, Expenditures and Changes in Fund Balances
## Governmental Funds
## For the Period Ending February 29, 2024

| | General Fund | Community Development Block Grants | Debt Service | Capital Projects | COVID-19 Relief Grants | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | |
| Property Taxes | $255,943,158 | $ — | $116,517,971 | $ — | $ — | $ 8,075,140 | $ 380,536,269 |
| Penalties and Interest - Delinquent Taxes | 634,942 | — | 297,740 | — | — | 430 | 933,112 |
| Sales Taxes | 68,900,787 | — | — | — | — | 355,198 | 69,255,985 |
| Hotel Occupancy Tax | — | — | — | 1,476,025 | — | 4,615,715 | 6,091,740 |
| Rental Vehicle Tax | — | — | — | — | — | 1,397,719 | 1,397,719 |
| Franchise Fees | 24,740,959 | — | — | — | — | 11,954,368 | 36,695,327 |
| Charges for Services | 16,385,393 | 851,829 | 394,951 | — | — | 9,369,501 | 27,001,674 |
| Fines and Forfeitures | 3,455,402 | — | — | — | — | 324,611 | 3,780,013 |
| Licenses and Permits | 6,353,961 | — | — | — | — | 529,906 | 6,883,867 |
| Ticket Sales | — | — | — | — | — | 52,818 | 52,818 |
| Intergovernmental Revenues | 231,651 | 3,105,612 | — | 2,613,385 | 17,576,332 | 16,172,602 | 39,699,582 |
| Investment Earnings | 5,283,723 | 551,816 | 978,984 | 16,000,384 | 3,543,043 | 5,072,713 | 31,430,663 |
| Rents and Other | 4,910,071 | 93,094 | — | 2,828,154 | — | 1,967,654 | 9,798,973 |
| Total Revenues | 386,840,047 | 4,602,351 | 118,189,646 | 22,917,948 | 21,119,375 | 59,888,375 | 613,557,742 |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| General Government | 34,330,077 | 58,289 | — | 572,811 | — | 12,062,473 | 47,023,650 |
| Public Safety | 141,887,407 | — | — | — | 4,319,382 | 17,232,490 | 163,439,279 |
| Public Works | 20,751,622 | — | — | 3,100,524 | — | 3,360,809 | 27,212,955 |
| Public Health | 3,332,843 | — | — | — | 2,235,893 | 11,377,079 | 16,945,815 |
| Culture and Recreation | 25,272,119 | — | — | 709,016 | 361,250 | 2,267,892 | 28,610,277 |
| Economic Development | 5,053,284 | — | — | 104,201 | 1,068,229 | 5,701,662 | 11,927,376 |
| Community and Human Development | 690,454 | 3,189,336 | — | — | 1,929,834 | 306,363 | 6,115,987 |
| Debt Service: | | | | | | | |
| Interest Expense | — | — | 31,539,935 | — | — | 1,235,441 | 32,775,376 |
| Fiscal Fees | — | — | 12,155 | — | — | 5,450 | 17,605 |
| Capital Outlay | 245,682 | 188,291 | — | 31,808,185 | 7,171,166 | 2,049,555 | 41,462,879 |
| Total Expenditures | 231,563,488 | 3,435,916 | 31,552,090 | 36,294,737 | 17,085,754 | 55,599,214 | 375,531,199 |
| Excess (Deficiency) of Revenues Over Expenditures | 155,276,559 | 1,166,435 | 86,637,556 | (13,376,789) | 4,033,621 | 4,289,161 | 238,026,543 |
| OTHER FINANCING SOURCES (USES): | | | | | | | |
| Transfers In | 18,544,306 | — | 194,737 | 288,789 | — | 6,506,245 | 25,534,077 |
| Transfers Out | (6,963,855) | — | — | — | — | (8,081,550) | (15,045,405) |
| Proceeds from Sale of Capital Assets | — | — | — | 8,189,779 | — | 906,864 | 9,096,643 |
| Total Other Financing Sources (Uses) | 11,580,451 | — | 194,737 | 8,478,568 | — | (668,441) | 19,585,315 |
| Net Change in Fund Balances | 166,857,010 | 1,166,435 | 86,832,293 | (4,898,221) | 4,033,621 | 3,620,720 | 257,611,858 |
| Fund Balances (Deficits) - Beginning | 156,542,653 | 12,240,035 | 15,495,458 | 381,915,251 | (719,096) | 136,290,357 | 701,764,658 |
| Fund Balances (Deficits) - Ending | $323,399,663 | $ 13,406,470 | $102,327,751 | $377,017,030 | $ 3,314,525 | $ 139,911,077 | $ 959,376,516 |

# CITY OF EL PASO, TEXAS

## Statement of Net Position
## Proprietary Funds
## February 29, 2024

| | 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 | $ 58,972,139 | $ 52,898,796 | $ 119,430,646 | $ 22,816,711 | $ 16,134,720 | $ 270,253,012 | $45,999,254 |
| Receivables - Net of Allowances: | | | | | | | |
| Taxes | — | — | 10,322,686 | — | — | 10,322,686 | — |
| Interest | 352,375 | 279,524 | 418,957 | 81,085 | 7,243 | 1,139,184 | 158,390 |
| Trade | 1,686,484 | 543,565 | 155,567 | 46,095 | — | 2,431,711 | 24,061 |
| Due from Other Government Agencies | 2,525,598 | 34,804 | 7,370 | — | — | 2,567,772 | — |
| Due from Component Unit | — | 3,001,671 | — | — | — | 3,001,671 | — |
| Prepaid Items | — | 11,052 | 459,048 | — | — | 470,100 | — |
| Inventory | 1,580,981 | — | 6,254,126 | — | — | 7,835,107 | 1,047,574 |
| Total Current Assets | 65,117,577 | 56,769,412 | 137,048,400 | 22,943,891 | 16,141,963 | 298,021,243 | 47,229,279 |
| Noncurrent Assets: | | | | | | | |
| Restricted Cash and Investments | 32,568,802 | 17,529,697 | — | — | — | 50,098,499 | — |
| Uncollected Property Taxes Receivable - Other Taxing Entities | — | — | — | — | 131,844,106 | 131,844,106 | — |
| Leases Receivable | 157,698,441 | — | 1,988,122 | — | — | 159,686,563 | — |
| Capital Assets: | | | | | | | |
| Land | 14,175,312 | 6,887,813 | 11,753,641 | 2,469,531 | — | 35,286,297 | — |
| Buildings, Improvements, Equipment, Net | 224,336,531 | 42,161,397 | 216,194,095 | 11,269,726 | 11,826 | 493,973,575 | 19,231 |
| Construction in Progress | 36,757,604 | 7,917,608 | 1,197,788 | 1,356,527 | — | 47,229,527 | — |
| Lease Right of Use Asset, Net | — | — | 2,517,721 | — | 1,254,360 | 3,772,081 | — |
| SBITA Right of Use Asset, Net | 15,036 | 30,073 | 324,943 | 257,589 | — | 627,641 | — |
| Total Noncurrent Assets | 465,551,726 | 74,526,588 | 233,976,310 | 15,353,373 | 133,110,292 | 922,518,289 | 19,231 |
| Total Assets | 530,669,303 | 131,296,000 | 371,024,710 | 38,297,264 | 149,252,255 | 1,220,539,532 | 47,248,510 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | | |
| Deferred Charge on Refunding | 186,024 | 257,800 | 627,490 | — | — | 1,071,314 | — |
| Pension Contributions Subsequent to Measurement Date | 1,664,946 | 2,496,835 | 4,508,905 | 309,349 | — | 8,980,035 | 722,194 |
| Difference in Projected and Actual Earnings on Pension Investments | 1,898,772 | 2,847,487 | 5,142,129 | 352,794 | — | 10,241,182 | 823,618 |
| Difference in Actual and Expected Pension Experience | 227,545 | 341,235 | 616,221 | 42,277 | — | 1,227,278 | 98,700 |
| Change in Assumptions for Pensions | 708 | 1,061 | 1,916 | 132 | — | 3,817 | 308 |
| Change in Assumptions for Other Postemployment Benefits | 300,394 | 191,641 | 191,226 | 99,458 | 51,337 | 834,056 | 105,132 |
| Difference in Actual and Expected Other Postemployment Benefits Experience | 519,518 | 682,219 | 1,048,850 | 124,351 | 1,968 | 2,376,906 | 211,040 |
| Total Deferred Outflows of Resources | 4,797,907 | 6,818,278 | 12,136,737 | 928,361 | 53,305 | 24,734,588 | 1,960,992 |
| Total Assets and Deferred Outflows of Resources | $ 535,467,210 | $ 138,114,278 | $ 383,161,447 | $ 39,225,625 | $149,305,560 | $1,245,274,120 | $49,209,502 |

# CITY OF EL PASO, TEXAS

## Statement of Net Position
## Proprietary Funds
## February 29, 2024

| | El Paso International Airport | Environmental Services | Mass Transit | International Bridges | Tax Office Enterprise Fund | Totals | Internal Service Funds |
|---|---|---|---|---|---|---|---|
| LIABILITIES | | | | | | | |
| Current Liabilities: | | | | | | | |
| Accounts Payable | $ 800,425 | $ 366,824 | $ 2,666,171 | $ 70,304 | $ 20,040 | $ 3,923,764 | $ 434,287 |
| Bond Obligations - Due Within One Year | 1,490,924 | 1,514,548 | 2,300,932 | — | — | 5,306,404 | — |
| Revenue Bonds - Due Within One Year | 5,693,444 | — | — | — | — | 5,693,444 | — |
| Lease Liability | — | — | 66,622 | — | 124,252 | 190,874 | — |
| SBITA Liability | 15,763 | 31,526 | 296,669 | 138,527 | — | 482,485 | — |
| Taxes Payable | — | 46,270 | — | 7,603 | — | 53,873 | — |
| Interest Payable on Bonds and Notes | 128,980 | 11,255 | 63,754 | — | — | 203,989 | — |
| Due to Other Government Agencies | — | — | — | — | 10,221,536 | 10,221,536 | — |
| Unearned Revenue | 3,920,903 | — | — | 10,000 | — | 3,930,903 | — |
| Property Taxes Subject to Refund - Other Taxing Entities | — | — | — | — | 3,179,455 | 3,179,455 | — |
| Prepaid Property Taxes | — | — | — | — | 654,319 | 654,319 | — |
| Compensated Absences - Due Within One Year | 941,461 | 459,417 | 559,344 | 93,492 | 33,373 | 2,087,087 | 222,308 |
| Other Postemployment Benefits - Due Within One Year | 203,030 | 266,737 | 409,646 | 48,853 | 617 | 928,883 | 48,472 |
| Total Current Liabilities | 13,194,930 | 2,696,577 | 6,363,138 | 368,779 | 14,233,592 | 36,857,016 | 705,067 |
| Noncurrent Liabilities: | | | | | | | |
| Lease Liability | — | — | 2,501,360 | — | 1,191,873 | 3,693,233 | — |
| SBITA Liability | — | — | 46,572 | 120,617 | — | 167,189 | — |
| Bond Obligations | 32,516,291 | 8,918,980 | 42,905,827 | — | — | 84,341,098 | — |
| Revenue Bonds | 26,636,557 | — | — | — | — | 26,636,557 | — |
| Compensated Absences | 2,196,743 | 1,071,973 | 1,305,135 | 218,147 | 77,868 | 4,869,866 | 518,719 |
| Landfill Closure Costs | — | 17,529,697 | — | — | — | 17,529,697 | — |
| Claims and Judgments | — | 2,227,167 | 627,360 | — | — | 2,854,527 | 21,934,396 |
| Net Pension Liability | 10,695,971 | 16,040,197 | 28,966,162 | 1,987,329 | — | 57,689,659 | 4,639,526 |
| Other Postemployment Benefits | 5,743,125 | 7,545,221 | 11,587,711 | 1,381,914 | 17,461 | 26,275,432 | 2,375,106 |
| Uncollected Property Taxes - Other Taxing Entities | — | — | — | — | 131,844,106 | 131,844,106 | — |
| Total Noncurrent Liabilities | 77,788,687 | 53,333,235 | 87,940,127 | 3,708,007 | 133,131,308 | 355,901,364 | 29,467,747 |
| Total Liabilities | 90,983,617 | 56,029,812 | 94,303,265 | 4,076,786 | 147,364,900 | 392,758,380 | 30,172,814 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Change in Assumptions for Other Postemployment Benefits | 3,007,252 | 3,946,299 | 6,066,354 | 720,128 | 11,522 | 13,751,555 | 1,221,337 |
| Difference in Actual and Expected Other Postemployment Benefits Experience | 357,170 | 303,731 | 382,717 | 107,947 | 42,241 | 1,193,806 | 131,320 |
| Lease Related | 154,300,213 | — | 1,942,339 | — | — | 156,242,552 | — |
| Total Deferred Inflows of Resources | 157,664,635 | 4,250,030 | 8,391,410 | 828,075 | 53,763 | 171,187,913 | 1,352,657 |
| NET POSITION | | | | | | | |
| Net Investment in Capital Assets | 214,622,230 | 46,588,646 | 181,573,904 | 14,827,446 | (1,366,064) | 456,246,162 | 19,231 |
| Restricted for: | | | | | | | |
| Debt Service | 3,233,000 | — | — | — | — | 3,233,000 | — |
| Cash Reserve | 6,944,425 | — | — | — | — | 6,944,425 | — |
| Passenger Facilities | 22,391,377 | — | — | — | — | 22,391,377 | — |
| Unrestricted | 39,627,926 | 31,245,790 | 98,892,868 | 19,493,318 | 3,252,961 | 192,512,863 | 17,664,800 |
| Total Net Position | 286,818,958 | 77,834,436 | 280,466,772 | 34,320,764 | 1,886,897 | 681,327,827 | 17,684,031 |
| Total Liabilities, Deferred Inflows of Resources and Net Position | $535,467,210 | $ 138,114,278 | $383,161,447 | $ 39,225,625 | $149,305,560 | $1,245,274,120 | $ 49,209,502 |

# CITY OF EL PASO, TEXAS

## Statement of Revenues, Expenses and Changes in Net Position
## Proprietary Funds
## For the Period Ending February 29, 2024

| | 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 | $ 25,819,766 | $ 28,858,305 | $ 475,967 | $ 404,474 | $ — | $ 55,558,512 | $ — |
| Charges of Tolls | — | — | — | 13,592,939 | — | 13,592,939 | — |
| Charges of Fares and Fees | 295,997 | — | 2,802,684 | — | — | 3,098,681 | — |
| Sales to Departments | — | — | — | — | — | — | 9,634,145 |
| Premium Contributions | — | — | — | — | — | — | 36,867,328 |
| Intergovernmental Revenues | — | — | — | — | 1,754,807 | 1,754,807 | — |
| Penalties and Interest - Delinquent taxes | — | — | — | — | 264,034 | 264,034 | — |
| General Revenues | 1,000,526 | 332,366 | 343,136 | 45,691 | 3,356 | 1,725,075 | 257,369 |
| Total Operating Revenues | 27,116,289 | 29,190,671 | 3,621,787 | 14,043,104 | 2,022,197 | 75,994,048 | 46,758,842 |
| OPERATING EXPENSES: | | | | | | | |
| Personnel Services | 10,349,251 | 11,490,575 | 16,949,515 | 1,879,315 | 710,392 | 41,379,048 | 4,048,059 |
| Contractual Services | 6,600 | — | — | 637,366 | — | 643,966 | — |
| Professional Services | 284,523 | 14,924 | 133,927 | 57,989 | 239 | 491,602 | 500,285 |
| Outside Contracts | 3,049,825 | 1,345,728 | 7,785,219 | 769,648 | 213,868 | 13,164,288 | 1,582,781 |
| Fuel and Lubricants | 151,216 | 1,595,233 | 939,484 | 4,660 | 37 | 2,690,630 | 3,268,287 |
| Materials and Supplies | 678,476 | 3,987,964 | 2,258,945 | 54,556 | 15,347 | 6,995,288 | 1,901,513 |
| Communications | 46,723 | 108,766 | 58,442 | 350 | 113,882 | 328,163 | — |
| Utilities | 988,398 | 63,087 | 691,537 | 36,536 | — | 1,779,558 | 10,914 |
| Travel and Training | 71,158 | 32,769 | 47,637 | 3,555 | — | 155,119 | 4,344 |
| Benefits Provided | 160 | — | 9,476 | — | — | 9,636 | 31,885,384 |
| Maintenance and Repairs | 329,992 | 89,275 | 172,111 | 87,399 | — | 678,777 | 1,036,017 |
| Other Operating Expenses | 1,182,222 | 1,881,241 | 3,066,346 | 268,398 | 290,357 | 6,688,564 | 10,458 |
| Total Operating Expenses | 17,138,544 | 20,609,562 | 32,112,639 | 3,799,772 | 1,344,122 | 75,004,639 | 44,248,042 |
| Operating Income (Loss) | 9,977,745 | 8,581,109 | (28,490,852) | 10,243,332 | 678,075 | 989,409 | 2,510,800 |
| NONOPERATING REVENUES (EXPENSES): | | | | | | | |
| Investment Earnings | 3,740,212 | 2,930,775 | 4,442,744 | 809,265 | 69,047 | 11,992,043 | 1,686,213 |
| Interest Expense | (1,547,760) | (135,071) | (765,059) | — | — | (2,447,890) | — |
| Customer Facility Charge | 1,504,325 | — | — | — | — | 1,504,325 | — |
| Capital Outlay | (6,373,422) | (14,733,964) | (8,971,209) | (106,371) | — | (30,184,966) | (159,400) |
| Sales Tax | — | — | 34,229,140 | — | — | 34,229,140 | — |
| Total Nonoperating Revenues (Expenses) | (2,676,645) | (11,938,260) | 28,935,616 | 702,894 | 69,047 | 15,092,652 | 1,526,813 |
| Income (Loss) Before Capital Contributions and Transfers | 7,301,100 | (3,357,151) | 444,764 | 10,946,226 | 747,122 | 16,082,061 | 4,037,613 |
| Capital Contributions | 1,585,587 | 264,658 | 9,196,698 | — | — | 11,046,943 | — |
| Transfers Out | — | (12,844,737) | — | (7,703,478) | (273,000) | (20,821,215) | — |
| Transfers In | — | 8,416,059 | — | 141,290 | — | 8,557,349 | — |
| Change in Net Position | 8,886,687 | (7,521,171) | 9,641,462 | 3,384,038 | 474,122 | 14,865,138 | 4,037,613 |
| Net Position - Beginning | 277,932,271 | 85,355,607 | 270,825,310 | 30,936,726 | 1,412,775 | 666,462,689 | 13,646,418 |
| Net Position - Ending | $ 286,818,958 | $ 77,834,436 | $ 280,466,772 | $ 34,320,764 | $ 1,886,897 | $ 681,327,827 | $ 17,684,031 |

# CITY OF EL PASO, TEXAS

## Statement of Cash Flows
## Proprietary Funds
## For the Period Ending February 29, 2024

| | 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 | $ 26,652,457 | $ 35,650,306 | $ 3,548,192 | $ 13,996,654 | $ 2,022,449 | $ 81,870,058 | $ 37,124,659 |
| Receipts from Interfund Services | — | — | — | — | — | — | 9,629,494 |
| Payments to Suppliers | (8,333,071) | (4,486,741) | (17,818,695) | (2,232,629) | (650,139) | (33,521,275) | (41,573,931) |
| Payments to Employees | (11,164,166) | (12,299,026) | (18,286,071) | (2,015,804) | (759,949) | (44,525,016) | (4,325,813) |
| Payments for Interfund Services | — | (5,172,055) | — | (7,945) | (58) | (5,180,058) | — |
| Property Taxes Collected for Other Governments | — | — | — | — | 1,468,414,675 | 1,468,414,675 | — |
| Property Taxes Distributed to Other Governments | — | — | — | — | (1,462,930,838) | (1,462,930,838) | — |
| Net Cash Provided by (Used in) Operating Activities | 7,155,220 | 13,692,484 | (32,556,574) | 9,740,276 | 6,096,140 | 4,127,546 | 854,409 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | | | | | | |
| Transfers to Other Funds | — | (12,844,734) | — | (7,562,187) | (273,000) | (20,679,921) | — |
| Transfers from Other Funds | — | 8,416,058 | — | — | — | 8,416,058 | — |
| Sales Tax | — | — | 34,229,139 | — | — | 34,229,139 | — |
| Net Cash Provided by (Used in) Noncapital Financing Activities | — | (4,428,676) | 34,229,139 | (7,562,187) | (273,000) | 21,965,276 | — |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | | | | |
| Customer Facility Charges | 1,630,342 | — | — | — | — | 1,630,342 | — |
| Capital Contributions from Other Governments and Agencies | 9,406,233 | 435,608 | 28,356,041 | — | — | 38,197,882 | — |
| Acquisition and Construction of Capital Assets | (9,738,113) | (16,645,272) | (9,414,646) | (218,858) | — | (36,016,889) | (200,000) |
| Interest Paid on Capital Debt | (1,547,760) | (135,071) | (765,059) | — | — | (2,447,890) | — |
| Net Cash Provided by (Used in) Capital and Related Financing Activities | (249,298) | (16,344,735) | 18,176,336 | (218,858) | — | 1,363,445 | (200,000) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | |
| Sale of Investments | 81,826,192 | 74,282,031 | 97,604,179 | 19,869,692 | 1,639,620 | 275,221,714 | 43,406,890 |
| Interest | 1,855,451 | 1,225,866 | 1,848,937 | 354,828 | 31,646 | 5,316,728 | 693,917 |
| Net Cash Provided by (Used in) Investing Activities | 83,681,643 | 75,507,897 | 99,453,116 | 20,224,520 | 1,671,266 | 280,538,442 | 44,100,807 |
| Net Increase in Cash | 90,587,565 | 68,426,970 | 119,302,017 | 22,183,751 | 7,494,406 | 307,994,709 | 44,755,216 |
| Cash - Beginning of the Year | 953,376 | 2,001,523 | 128,629 | 632,960 | 8,640,314 | 12,356,802 | 1,244,038 |
| Cash - End of the Year | $ 91,540,941 | $ 70,428,493 | $ 119,430,646 | $ 22,816,711 | $ 16,134,720 | $ 320,351,511 | $ 45,999,254 |
| **RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:** | | | | | | | |
| Operating Income (Loss) | $ 9,977,745 | $ 8,581,109 | $ (28,490,852) | $ 10,243,332 | $ 678,075 | $ 989,409 | $ 2,510,800 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash | | | | | | | |
| Provided by(Used In) Operating Activities: | | | | | | | |
| Change in Assets and Liabilities: | | | | | | | |
| Receivables | 1,415,901 | 6,459,634 | (73,596) | (46,449) | 250 | 7,755,740 | (4,650) |
| Prepaids | — | 3,901 | (398,746) | — | — | (394,845) | — |
| Accounts and Other Payables | (4,238,426) | (1,352,160) | (3,593,380) | (456,607) | (66,022) | (9,706,595) | (1,651,741) |
| Due to Other Government Agencies | — | — | — | — | 5,483,837 | 5,483,837 | — |
| Net Cash Provided by (Used In) Operating Activities | $ 7,155,220 | $ 13,692,484 | $ (32,556,574) | $ 9,740,276 | $ 6,096,140 | $ 4,127,546 | $ 854,409 |

# CITY OF EL PASO, TEXAS

## Statement of Fiduciary Net Position
## February 29, 2024

| ASSETS | Pension Trust Funds | Custodial Funds |
|---|---|---|
| Cash | $ 53,914,630 | $ 59,663,923 |
| Investments: | | |
| Commingled Funds | 164,229,287 | — |
| U.S. Government Securities | 30,463,493 | 10,171,498 |
| Bank Collective Investment Funds | 475,660,095 | — |
| Private Equities | 463,604,665 | — |
| Investment in Real Estate Funds | 252,188,667 | — |
| Fixed Income Securities | 320,135,554 | — |
| Domestic Equities | 458,080,369 | — |
| International Equities | 429,727,830 | — |
| Invested Securities Lending Collateral | 37,135,679 | — |
| Receivables - Net Of Allowances | | |
| Commission Credits Receivable | 1,869 | — |
| Employer Contributions | 2,300,397 | — |
| Employee Contributions | 2,853,882 | — |
| Interest | 378,927 | — |
| Due From Other Government Agencies | 171 | 2,084,889 |
| Prepaid Items | 25,035 | — |
| Capital Assets: | | |
| Land | 521,174 | — |
| Buildings, Improvements and Equipment, Net | 3,146,853 | — |
| Construction in Progress | — | 3,089,390 |
| Lease Right of Use, Net | — | 247,503 |
| SBITA Right of Use, Net | — | 2,440 |
| Total Assets | 2,694,368,577 | 75,259,643 |
| LIABILITIES | | |
| Accounts Payable | 1,141,715 | 99,744 |
| Accrued Expenses | 116,240,476 | 396,461 |
| Lease Liability | — | 258,247 |
| Accrued Interest on Long-term Liabilities | — | 361,948 |
| Unearned Revenue | 1,869 | 28,667,901 |
| Bonds and Notes Payable | — | 94,378,727 |
| Total Liabilities | 117,384,060 | 124,163,028 |
| Deferred Inflows - Other | — | 3,529,049 |
| NET POSITION (DEFICIT): | | |
| Net Investment in Capital Assets | — | 3,089,390 |
| Restricted for: | | |
| Pension | 2,576,984,517 | — |
| Unrestricted (Deficit) | — | (55,521,824) |
| Total Net Position (Deficit) | $ 2,576,984,517 | $ (52,432,434) |

# CITY OF EL PASO, TEXAS

## Statement of Changes in Fiduciary Net Position
## For the Period Ending February 29, 2024

| | Pension Trust Funds | Custodial Funds |
|---|---|---|
| ADDITIONS: | | |
| Contributions: | | |
| Employer | $ 65,947,138 | $ — |
| Employee | 50,286,960 | — |
| Total Contributions | 116,234,098 | — |
| Federal Grant Proceeds | — | 1,152,473 |
| State Grant Proceeds | — | 2,826,350 |
| Bike Share Revenues | — | 27,718 |
| Local Governments | — | 6,239,640 |
| Investment Income: | | 1,418,437 |
| Net Appreciation in Fair Value Of Investments | (211,577,820) | — |
| Interest | 10,389,622 | — |
| Dividends | 23,373,113 | — |
| Securities Lending Income | 248,048 | — |
| Investment Advisory Fees | (6,417,460) | — |
| Miscellaneous Income | 50 | — |
| Net Total Investment Income (Loss) | (183,984,447) | 11,664,618 |
| Total Additions | (67,750,349) | 11,664,618 |
| DEDUCTIONS: | | |
| Benefits Paid to Plan Members | 183,412,503 | — |
| Refunds | 17,676,683 | — |
| Salaries and Benefits | — | 714,654 |
| Professional Services | — | 63,628 |
| Contract Services | — | 247,345 |
| Supplies and Other | — | 9,454 |
| Administrative Expenses | 3,821,648 | 76,954 |
| Interest on Long-term Debt | — | 1,270,625 |
| Intergovernmental Transfers | — | 5,755,359 |
| Grants - Subrecipients | — | 176,271 |
| Depreciation and Amortization Expense | 400,326 | — |
| Total Deductions | 205,311,160 | 8,314,290 |
| Net Change in Fiduciary Net Position | (273,061,509) | 3,350,328 |
| Net Position (Deficit) - Beginning | 2,850,046,026 | (55,782,762) |
| Net Position (Deficit) - Ending | $ 2,576,984,517 | $ (52,432,434) |

# 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 February 29, 2024

| | Budgeted Amounts | | | | |
|---|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
| Resources (Inflows): | | | | | |
| Property Taxes | $ 264,719,112 | $ 264,719,112 | $ 255,943,158 | $ (8,775,954) | 96.68 % |
| Penalties and Interest - Delinquent Taxes | — | — | 634,942 | 634,942 | — % |
| Sales Taxes | 137,439,887 | 137,439,887 | 68,900,787 | (68,539,100) | 50.13 % |
| Franchise Fees | 67,031,423 | 67,031,423 | 24,740,959 | (42,290,464) | 36.91 % |
| Licenses and Permits | 12,712,880 | 12,712,880 | 6,353,961 | (6,358,919) | 49.98 % |
| Fines and Forfeitures | 7,087,584 | 7,087,584 | 3,455,402 | (3,632,182) | 48.75 % |
| Charges for Services | 29,242,052 | 29,242,052 | 16,385,393 | (12,856,659) | 56.03 % |
| Intergovernmental Revenues | 1,478,809 | 1,478,809 | 231,651 | (1,247,158) | 15.66 % |
| Rents and Other | 14,323,173 | 14,323,173 | 4,910,071 | (9,413,102) | 34.28 % |
| Investment Earnings | 500,000 | 500,000 | 5,283,723 | 4,783,723 | 1,056.74 % |
| Transfers In | 38,785,505 | 39,049,558 | 18,544,306 | (20,505,252) | 47.49 % |
| Amounts Available for Appropriation from Current Year Resources | 573,320,424 | 573,584,477 | 405,384,353 | (168,200,124) | 70.68 % |
| Charges to Appropriations (Outflows): | | | | | |
| General Government: | | | | | |
| Mayor and Council | 2,333,466 | 2,333,466 | 876,470 | 1,456,996 | 37.56 % |
| City Manager | 3,220,658 | 3,220,658 | 1,219,900 | 2,000,758 | 37.88 % |
| City Clerk | 922,507 | 1,186,560 | 598,493 | 588,067 | 50.44 % |
| Office of the Comptroller | 3,447,858 | 3,447,858 | 1,604,762 | 1,843,096 | 46.54 % |
| Purchasing and Strategic Sourcing | 2,044,665 | 2,044,665 | 722,095 | 1,322,570 | 35.32 % |
| Information Technology | 24,676,524 | 24,676,524 | 12,990,963 | 11,685,561 | 52.65 % |
| Internal Audit | 1,161,620 | 1,161,620 | 396,856 | 764,764 | 34.16 % |
| City Attorney | 6,089,120 | 6,089,120 | 2,629,912 | 3,459,208 | 43.19 % |
| Human Resources | 4,041,014 | 4,041,014 | 2,139,305 | 1,901,709 | 52.94 % |
| Public Safety and Community Services: | | | | | |
| Police Department | 182,855,781 | 182,855,781 | 78,535,436 | 104,320,345 | 42.95 % |
| Fire Department | 141,786,883 | 141,786,883 | 63,406,078 | 78,380,805 | 44.72 % |
| Municipal Court | 6,370,086 | 6,370,086 | 2,657,217 | 3,712,869 | 41.71 % |
| Public Health | 7,673,941 | 7,673,941 | 3,332,843 | 4,341,098 | 43.43 % |
| Library | 10,439,109 | 10,439,109 | 4,563,868 | 5,875,241 | 43.72 % |
| Parks Department | 45,783,651 | 45,783,651 | 17,887,000 | 27,896,651 | 39.07 % |
| Transportation and Public Works: | | | | | |
| Capital Improvement Department | 7,611,562 | 7,611,562 | 3,136,692 | 4,474,870 | 41.21 % |
| Streets and Maintenance | 63,767,529 | 63,767,529 | 17,638,291 | 46,129,238 | 27.66 % |
| Development and Tourism: | | | | | |
| City Development: | | | | | |
| Planning and Inspections | 8,945,379 | 8,945,379 | 3,815,424 | 5,129,955 | 42.65 % |
| Economic Development | 3,219,430 | 3,219,430 | 1,237,860 | 1,981,570 | 38.45 % |
| Community and Human Development | 2,337,178 | 2,337,178 | 690,454 | 1,646,724 | 29.54 % |
| Culture and Recreation: | | | | | |
| Museums and Cultural Affairs | 7,020,401 | 7,020,401 | 1,433,556 | 5,586,845 | 20.42 % |
| Zoo | 7,204,374 | 7,204,374 | 3,259,537 | 3,944,837 | 45.24 % |
| Non Departmental: | | | | | |
| Non Departmental | 30,367,688 | 30,367,688 | 13,754,331 | 16,613,357 | 45.29 % |
| Total Charges to Appropriations | 573,320,424 | 573,584,477 | 238,527,343 | 335,057,135 | 41.59 % |
| Net Change in Fund Balance | — | — | 166,857,010 | 166,857,011 | |
| Fund Balance - Beginning | — | — | 156,542,653 | — | |
| Fund Balance - Ending | $ — | $ — | $ 323,399,663 | $ 166,857,011 | |

# 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 29, 2024

| | Budgeted Amount | | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
|---|---|---|---|---|---|
| | Adopted | Final | | | |
| REVENUES | | | | | |
| Property Taxes | $120,879,900 | $120,879,900 | $116,517,971 | $ (4,361,929) | 96.39 % |
| Penalties and Interest - Delinquent Taxes | — | — | 297,740 | 297,740 | — % |
| Charges for Services | 820,202 | 820,202 | 394,951 | (425,251) | 48.15 % |
| Interest | — | — | 978,984 | 978,984 | — % |
| Total Revenues | 121,700,102 | 121,700,102 | 118,189,646 | (3,510,456) | 97.12 % |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| Debt Service: | | | | | |
| Principal | 54,400,000 | 54,400,000 | — | 54,400,000 | — % |
| Interest | 67,648,792 | 67,648,792 | 31,539,935 | 36,108,857 | 46.62 % |
| Fiscal Fees | 35,358 | 35,358 | 12,155 | 23,203 | 34.38 % |
| Total Expenditures | 122,084,150 | 122,084,150 | 31,552,090 | 90,532,060 | 25.84 % |
| Excess (Deficiency) of Revenues Over Expenditures | (384,048) | (384,048) | 86,637,556 | 87,021,604 | |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 384,048 | 384,048 | 194,737 | 189,311 | 50.71 % |
| Total Other Financing Sources (Uses) | 384,048 | 384,048 | 194,737 | 189,311 | 50.71 % |
| Net Change in Fund Balance | — | — | 86,832,293 | 86,832,293 | |
| Fund Balance - Beginning | — | — | 15,495,458 | — | |
| Fund Balance - Ending | $ — | $ — | $102,327,751 | $ 86,832,293 | |

# CITY OF EL PASO, TEXAS

## Combining Balance Sheet
## Non-major Governmental Funds
## February 29, 2024

| | Special Revenue Funds | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Federal Grants | State Grants | Other Grants | Public Health | Public Health Waiver Program | Destination El Paso | Economic Development | Tax Increment Funds | Nongrants | Total |
| ASSETS | | | | | | | | | | |
| Pooled Cash and Investments | $ — | $ (2,229,093) | $ — | $ (2,175,731) | $ — | $ — | $ 51,768,148 | $6,812,308 | $ 34,174,328 | $ 88,349,960 |
| Cash with Fiscal Agent | — | — | — | — | — | 4,818,505 | — | — | — | 4,818,505 |
| Restricted Cash and Investments | 16,362,566 | — | 127,715 | — | 19,387,983 | 391,389 | — | — | 23,896,751 | 60,166,404 |
| Receivables - Net of Allowances | | | | | | | | | | |
| Interest | 68,420 | — | 103 | 1,529 | 72,764 | — | 165,514 | 9,564 | 288,998 | 606,892 |
| Trade | — | — | — | 12,840 | 3,763 | — | — | — | 300,364 | 316,967 |
| Notes | — | — | — | — | — | — | — | — | 2,499,479 | 2,499,479 |
| Due from Other Government Agencies | 849,962 | 4,076,497 | — | 2,497,083 | — | — | — | — | — | 7,423,542 |
| Other | — | 117,411 | — | — | — | 7,675,672 | 2,172,044 | — | 105,003 | 10,070,130 |
| Due from Component Unit | — | — | — | — | — | — | — | — | 600,334 | 600,334 |
| Prepaid Items | — | — | — | — | — | 272,075 | — | — | — | 272,075 |
| Inventory | — | — | — | — | — | 104,698 | — | — | — | 104,698 |
| Leases Receivable | — | — | — | — | — | — | — | — | 8,292,990 | 8,292,990 |
| Total Assets | $ 17,280,948 | $ 1,964,815 | $ 127,818 | $ 335,721 | $ 19,464,510 | $ 13,262,339 | $ 54,105,706 | $6,821,872 | $ 70,158,247 | $ 183,521,976 |
| LIABILITIES | | | | | | | | | | |
| Accounts Payable | $ 19,794 | $ 48,678 | $ 448 | $ 52,483 | $ 5,664 | $ 3,224,720 | $ 192,703 | $ — | $ 2,215,454 | $ 5,759,944 |
| Due to Other Funds | — | — | — | — | — | — | 2,000,000 | — | — | 2,000,000 |
| Taxes Payable | — | — | — | — | — | — | 619 | — | 4,567 | 5,186 |
| Unearned Revenue | 21,392,720 | 581,085 | 165,822 | 411,505 | — | 4,489,978 | — | — | 99 | 27,041,209 |
| Due to Other Government Agencies | — | — | — | 26,188 | — | — | — | — | 799 | 26,987 |
| Total Liabilities | 21,412,514 | 629,763 | 166,270 | 490,176 | 5,664 | 7,714,698 | 2,193,322 | — | 2,220,919 | 34,833,326 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | | | |
| Lease Related | — | — | — | — | — | — | — | — | 7,937,558 | 7,937,558 |
| Other | — | — | — | 840,015 | — | — | — | — | — | 840,015 |
| Total Deferred Inflows of Resources | — | — | — | 840,015 | — | — | — | — | 7,937,558 | 8,777,573 |
| FUND BALANCES (DEFICITS) | | | | | | | | | | |
| Nonspendable | — | — | — | — | — | 376,773 | — | — | — | 376,773 |
| Restricted | — | 1,335,052 | — | — | 19,458,846 | 5,170,868 | — | 6,821,872 | 23,896,751 | 56,683,389 |
| Committed | — | — | — | — | — | — | 51,912,384 | — | 28,118,393 | 80,030,777 |
| Assigned | — | — | — | — | — | — | — | — | 7,984,626 | 7,984,626 |
| Unassigned (Deficits) | (4,131,566) | — | (38,452) | (994,470) | — | — | — | — | — | (5,164,488) |
| Total Fund Balances (Deficits) | (4,131,566) | 1,335,052 | (38,452) | (994,470) | 19,458,846 | 5,547,641 | 51,912,384 | 6,821,872 | 59,999,770 | 139,911,077 |
| Total Liabilities and Fund Balances (Deficits) | $ 17,280,948 | $ 1,964,815 | $ 127,818 | $ 335,721 | $ 19,464,510 | $ 13,262,339 | $ 54,105,706 | $6,821,872 | $ 70,158,247 | $ 183,521,976 |

# CITY OF EL PASO, TEXAS

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances
## Non-major Governmental Funds
## For the Period Ending February 29, 2024

| | Special Revenue Funds | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Federal Grants | State Grants | Other Grants | Public Health | Public Health Waiver Program | Destination El Paso | Economic Development | Tax Increment Funds | Nongrants | Total |
| REVENUES | | | | | | | | | | |
| Property Taxes | $ — | $ — | $ — | $ — | $ — | $ — | $ — | $7,617,327 | $ 457,813 | $ 8,075,140 |
| Penalties and Interest-Delinquent taxes | — | — | — | — | — | — | — | — | 430 | 430 |
| Sales Taxes | — | — | — | — | — | — | 355,198 | — | — | 355,198 |
| Hotel Occupancy Tax | — | — | — | — | — | — | 732,323 | — | 3,883,392 | 4,615,715 |
| Rental Vehicle Tax | — | — | — | — | — | — | — | — | 1,397,719 | 1,397,719 |
| Franchise Fees | — | — | — | — | — | — | 10,663,932 | — | 1,290,436 | 11,954,368 |
| Charges for Services | — | — | — | 11,275 | — | — | 48,451 | — | 9,309,775 | 9,369,501 |
| Fines and Forfeitures | — | — | — | — | — | — | — | — | 324,611 | 324,611 |
| Licenses and Permits | — | — | — | — | — | — | — | — | 529,906 | 529,906 |
| Ticket Sales | — | — | — | — | — | — | — | — | 52,818 | 52,818 |
| Intergovernmental Revenues | 5,980,061 | 5,420,352 | 171,951 | 4,179,215 | 4,749 | — | — | — | 416,274 | 16,172,602 |
| Investment Earnings | 841,797 | — | 1,762 | 14,880 | 766,049 | — | 1,665,899 | 82,336 | 1,699,990 | 5,072,713 |
| Rents and Other | — | — | — | — | — | — | 380,359 | — | 1,587,295 | 1,967,654 |
| Total Revenues | 6,821,858 | 5,420,352 | 173,713 | 4,205,370 | 770,798 | — | 13,846,162 | 7,699,663 | 20,950,459 | 59,888,375 |
| EXPENDITURES | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General Government | 49,447 | — | 8,268 | — | — | — | — | 1,422,705 | 10,582,053 | 12,062,473 |
| Public Safety | 10,354,016 | 1,936,159 | 22,595 | — | 405,674 | — | — | — | 4,514,046 | 17,232,490 |
| Public Works | — | — | — | — | — | — | — | — | 3,360,809 | 3,360,809 |
| Public Health | — | — | 144,581 | 5,509,220 | 584,894 | — | — | — | 5,138,384 | 11,377,079 |
| Culture and Recreation | 14,179 | 180,633 | — | — | — | 10,368 | — | — | 2,062,712 | 2,267,892 |
| Economic Development | — | — | — | — | — | — | 5,000,134 | 114,300 | 587,228 | 5,701,662 |
| Community and Human Development | — | 223,516 | — | — | — | — | — | — | 82,847 | 306,363 |
| Debt Service: | | | | | | | | | | |
| Interest Expense | — | — | — | — | — | — | — | — | 1,235,441 | 1,235,441 |
| Fiscal Fees | — | — | — | — | — | — | — | — | 5,450 | 5,450 |
| Capital Outlay | 48,691 | 1,701,813 | — | — | 71,000 | — | — | — | 228,051 | 2,049,555 |
| Total Expenditures | 10,466,333 | 4,042,121 | 175,444 | 5,509,220 | 1,061,568 | 10,368 | 5,000,134 | 1,537,005 | 27,797,021 | 55,599,214 |
| Excess (Deficiency) of Revenues Over Expenditures | (3,644,475) | 1,378,231 | (1,731) | (1,303,850) | (290,770) | (10,368) | 8,846,028 | 6,162,658 | (6,846,562) | 4,289,161 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | | |
| Transfers In | — | — | — | — | — | — | 2,129,736 | — | 4,376,509 | 6,506,245 |
| Transfers Out | — | — | — | — | — | — | — | (3,085,920) | (4,995,630) | (8,081,550) |
| Proceeds from Sale of Capital Assets | — | — | — | — | — | — | — | — | 906,864 | 906,864 |
| Total Other Financing Sources (Uses) | — | — | — | — | — | — | 2,129,736 | (3,085,920) | 287,743 | (668,441) |
| Net Change in Fund Balances | (3,644,475) | 1,378,231 | (1,731) | (1,303,850) | (290,770) | (10,368) | 10,975,764 | 3,076,738 | (6,558,819) | 3,620,720 |
| Fund Balances (Deficits) - Beginning | (487,091) | (43,179) | (36,721) | 309,380 | 19,749,616 | 5,558,009 | 40,936,620 | 3,745,134 | 66,558,589 | 136,290,357 |
| Fund Balances (Deficits) - Ending | $ (4,131,566) | $ 1,335,052 | $ (38,452) | $ (994,470) | $ 19,458,846 | $ 5,547,641 | $ 51,912,384 | $6,821,872 | $ 59,999,770 | $139,911,077 |

# CITY OF EL PASO, TEXAS

## Combining Statement of Net Position
## Internal Service Funds
## February 29, 2024

| | Supply and Support | Self Insurance | Total |
|---|---|---|---|
| ASSETS: | | | |
| Current Assets: | | | |
| Pooled Cash and Investments | $ 2,187,095 | $ 43,812,159 | $ 45,999,254 |
| Receivables - Net of Allowances | | | |
| Interest | 6,522 | 151,868 | 158,390 |
| Trade | 24,061 | — | 24,061 |
| Inventory | 1,047,574 | — | 1,047,574 |
| Total Current Assets | 3,265,252 | 43,964,027 | 47,229,279 |
| Noncurrent Assets: | | | |
| Capital Assets: | | | |
| Buildings, Improvements & Equipment, Net | 19,231 | — | 19,231 |
| Total Noncurrent Assets | 19,231 | — | 19,231 |
| Total Assets | 3,284,483 | 43,964,027 | 47,248,510 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Pension Contributions Subsequent to Measurement Date | 559,512 | 162,682 | 722,194 |
| Difference in Projected and Actual Earnings on Pension Investments | 638,089 | 185,529 | 823,618 |
| Difference in Expected and Actual Pension Experience | 76,467 | 22,233 | 98,700 |
| Change in Assumptions for Pensions | 238 | 70 | 308 |
| Change in Assumptions for Other Postemployment Benefits | 125,042 | (19,910) | 105,132 |
| Difference in Expected and Actual Other Postemployment Benefits Experience | 189,031 | 22,009 | 211,040 |
| Total Deferred Outflows of Resources | 1,588,379 | 372,613 | 1,960,992 |
| Total Assets & Deferred Outflows of Resources | $ 4,872,862 | $ 44,336,640 | $ 49,209,502 |
| LIABILITIES: | | | |
| Current Liabilities: | | | |
| Accounts Payable | $ 434,247 | $ 40 | $ 434,287 |
| Compensated Absences - Due Within One year | 176,211 | 46,097 | 222,308 |
| Other Postemployment Benefits - Due Within One Year | 43,330 | 5,142 | 48,472 |
| Total Current Liabilities | 653,788 | 51,279 | 705,067 |
| Noncurrent Liabilities: | | | |
| Compensated Absences | 411,159 | 107,560 | 518,719 |
| Other Postemployment Benefits | 2,123,147 | 251,959 | 2,375,106 |
| Net Pension Liability | 3,594,423 | 1,045,103 | 4,639,526 |
| Claims and Judgments | — | 21,934,396 | 21,934,396 |
| Total Noncurrent Liabilities | 6,128,729 | 23,339,018 | 29,467,747 |
| Total Liabilities | 6,782,517 | 23,390,297 | 30,172,814 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Difference in Actual and Expected for Other Postemployment Benefits Experience | 153,997 | (22,677) | 131,320 |
| Change in Assumptions for Other Postemployment Benefits | 1,094,595 | 126,742 | 1,221,337 |
| Total Deferred Inflows of Resources | 1,248,592 | 104,065 | 1,352,657 |
| NET POSITION: | | | |
| Net Investment in Capital Assets | 19,231 | — | 19,231 |
| Unrestricted (Deficit) | (3,177,478) | 20,842,278 | 17,664,800 |
| Total Net Position (Deficit) | (3,158,247) | 20,842,278 | 17,684,031 |
| Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit) | $ 4,872,862 | $ 44,336,640 | $ 49,209,502 |

# CITY OF EL PASO, TEXAS

## Combining Statement of Revenues, Expenses and Changes in Fund Net Position
## Internal Service Funds
## For the Period Ending February 29, 2024

| | Supply and Support | Self Insurance | Total |
|---|---|---|---|
| OPERATING REVENUES | | | |
| Sales to Departments | $ 9,634,145 | $ — | $ 9,634,145 |
| Premium Contributions | — | 36,867,328 | 36,867,328 |
| General Revenues | 2,910 | 254,459 | 257,369 |
| Total Operating Revenues | 9,637,055 | 37,121,787 | 46,758,842 |
| | | | |
| OPERATING EXPENSES: | | | |
| Personnel Services | 2,696,746 | 1,351,313 | 4,048,059 |
| Outside Contracts | 121,855 | 1,460,926 | 1,582,781 |
| Professional Services | — | 500,285 | 500,285 |
| Fuel and Lubricants | 3,268,287 | — | 3,268,287 |
| Materials and Supplies | 1,896,411 | 5,102 | 1,901,513 |
| Utilities | 10,914 | — | 10,914 |
| Travel and Training | 4,344 | — | 4,344 |
| Benefits Provided | — | 31,885,384 | 31,885,384 |
| Maintenance and Repairs | 1,036,017 | — | 1,036,017 |
| Other Operating Expenses | 7,283 | 3,175 | 10,458 |
| Total Operating Expenses | 9,041,857 | 35,206,185 | 44,248,042 |
| | | | |
| Operating Income | 595,198 | 1,915,602 | 2,510,800 |
| | | | |
| NONOPERATING REVENUES (EXPENSES): | | | |
| Investment Earnings | 96,021 | 1,590,192 | 1,686,213 |
| Capital Outlay | (159,400) | — | (159,400) |
| Total Nonoperating Revenues (Expenses) | (63,379) | 1,590,192 | 1,526,813 |
| | | | |
| Change in Net Position | 531,819 | 3,505,794 | 4,037,613 |
| | | | |
| Net Position (Deficit) - Beginning of Year | (3,690,066) | 17,336,484 | 13,646,418 |
| Net Position (Deficit) - End of Year | $ (3,158,247) | $20,842,278 | $17,684,031 |

# CITY OF EL PASO, TEXAS

## Combining Statement of Cash Flows
## Internal Service Funds
## For the Period Ending February 29, 2024

| | Supply and Support | Self Insurance | Total |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| Receipts from Customers | $ 2,909 | $ 37,121,750 | $ 37,124,659 |
| Receipts from Interfund Services | 9,629,494 | — | 9,629,494 |
| Payments to Suppliers | (7,450,037) | (34,123,894) | (41,573,931) |
| Payments to Employees | (2,898,347) | (1,427,466) | (4,325,813) |
| Net Cash Provided by (Used in) Operating Activities | (715,981) | 1,570,390 | 854,409 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | |
| Acquisition and Construction of Capital Assets | (200,000) | — | (200,000) |
| Net Cash Provided by (Used in) Capital and Related Financing Activities | (200,000) | — | (200,000) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| Sale of Investments | 2,988,834 | 40,418,056 | 43,406,890 |
| Interest | 28,586 | 665,331 | 693,917 |
| Net Cash Provided by (Used in) Investing Activities | 3,017,420 | 41,083,387 | 44,100,807 |
| Net Increase in Cash | 2,101,439 | 42,653,777 | 44,755,216 |
| Cash - Beginning of the Year | 85,656 | 1,158,382 | 1,244,038 |
| Cash - End of the Year | $ 2,187,095 | $ 43,812,159 | $ 45,999,254 |
| **Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:** | | | |
| Operating Income (Loss) | $ 595,198 | $ 1,915,602 | $ 2,510,800 |
| Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used in) Operating Activities: | | | |
| Change in Assets and Liabilities: | | | |
| Receivables, Net | (4,650) | — | (4,650) |
| Accounts and Other Payables | (1,306,529) | (345,212) | (1,651,741) |
| Net Cash Provided by (Used in) Operating Activities | $ (715,981) | $ 1,570,390 | $ 854,409 |

# CITY OF EL PASO, TEXAS

## Combining Statement of Fiduciary Net Position
## Pension Trust Funds
## February 29, 2024

| | | El Paso Firemen and Policemen's Pension Fund (As of December 31, 2022) | | | |
|---|---|---|---|---|---|
| | City Employees Retirement Trust | Firemen Division | Policemen Division | Total | Total Pension Trust Funds |
| Assets | | | | | |
| Cash and Cash Equivalents | $ 9,483,313 | $ 18,113,831 | $ 26,317,486 | $ 44,431,317 | $ 53,914,630 |
| Investments: | | | | | |
| Commingled Funds | 164,229,287 | — | — | — | 164,229,287 |
| U.S. Government Securities | 30,463,493 | — | — | — | 30,463,493 |
| Bank Collective Investment Funds | 475,660,095 | — | — | — | 475,660,095 |
| Private Equities | 139,705,018 | 132,046,649 | 191,852,998 | 323,899,647 | 463,604,665 |
| Real Estate Investment Funds | 92,504,202 | 65,099,788 | 94,584,677 | 159,684,465 | 252,188,667 |
| Fixed Income Securities | — | 130,512,111 | 189,623,443 | 320,135,554 | 320,135,554 |
| Domestic Equities | — | 186,749,131 | 271,331,238 | 458,080,369 | 458,080,369 |
| International Equities | — | 175,190,434 | 254,537,396 | 429,727,830 | 429,727,830 |
| Securities Lending Collateral | — | 15,139,387 | 21,996,292 | 37,135,679 | 37,135,679 |
| Receivables - Net of Allowances | | | | | |
| Commission Credits Receivable | 1,869 | — | — | — | 1,869 |
| Employer Contributions | 971,295 | 602,112 | 726,990 | 1,329,102 | 2,300,397 |
| Employee Contributions | 1,524,780 | 602,112 | 726,990 | 1,329,102 | 2,853,882 |
| Accrued Interest and Dividends | 378,927 | — | — | — | 378,927 |
| Other Receivables | — | 85 | 86 | 171 | 171 |
| Prepaid Items | 25,035 | — | — | — | 25,035 |
| Capital Assets: | | | | | |
| Land | 521,174 | — | — | — | 521,174 |
| Buildings, Improvements & Equipment, Net | 1,511,113 | 817,869 | 817,871 | 1,635,740 | 3,146,853 |
| TOTAL ASSETS | 916,979,601 | 724,873,509 | 1,052,515,467 | 1,777,388,976 | 2,694,368,577 |
| LIABILITIES | | | | | |
| Accounts Payable | — | 507,422 | 634,293 | 1,141,715 | 1,141,715 |
| Accrued Expenses | 2,665,841 | 40,471,035 | 73,103,600 | 113,574,635 | 116,240,476 |
| Unearned Revenue - Commission Credits | 1,869 | — | — | — | 1,869 |
| TOTAL LIABILITIES | 2,667,710 | 40,978,457 | 73,737,893 | 114,716,350 | 117,384,060 |
| NET POSITION: | | | | | |
| Restricted for Pensions | $ 914,311,891 | $ 683,895,052 | $ 978,777,574 | $ 1,662,672,626 | $ 2,576,984,517 |

# CITY OF EL PASO, TEXAS

## Combining Statement of Changes in Fiduciary Net Position
## Pension Trust Funds
## For the Period Ending February 29, 2024

| | City Employees Retirement Trust | El Paso Firemen and Policemen's Pension Fund (As of December 31, 2022) | | | Total Pension Trust Funds |
|---|---|---|---|---|---|
| | | Firemen Division | Policemen Division | Total | |
| ADDITIONS: | | | | | |
| Contributions: | | | | | |
| Employer | $ 33,055,632 | $ 14,207,513 | $ 18,683,993 | $ 32,891,506 | $ 65,947,138 |
| Employee | 18,582,860 | 13,730,670 | 17,973,430 | 31,704,100 | 50,286,960 |
| Total Contributions | 51,638,492 | 27,938,183 | 36,657,423 | 64,595,606 | 116,234,098 |
| Investment Income: | | | | | |
| Net Change in Fair Value | 33,125,191 | (99,597,499) | (145,105,512) | (244,703,011) | (211,577,820) |
| Interest | 2,194,209 | 3,338,056 | 4,857,357 | 8,195,413 | 10,389,622 |
| Dividends | 4,372,122 | 7,735,257 | 11,265,734 | 19,000,991 | 23,373,113 |
| Securities Lending Income (Loss) | — | 101,163 | 146,885 | 248,048 | 248,048 |
| Less Investment Expenses | (1,959,424) | (1,897,801) | (2,560,235) | (4,458,036) | (6,417,460) |
| Miscellaneous Income | 50 | — | — | — | 50 |
| Net Investment Income (Loss) | 37,732,148 | (90,320,824) | (131,395,771) | (221,716,595) | (183,984,447) |
| Total Additions | 89,370,640 | (62,382,641) | (94,738,348) | (157,120,989) | (67,750,349) |
| DEDUCTIONS | | | | | |
| Benefit Payments | 77,218,433 | 42,919,790 | 63,274,280 | 106,194,070 | 183,412,503 |
| Refunds of Contributions | 3,848,122 | 4,896,015 | 8,932,546 | 13,828,561 | 17,676,683 |
| Administrative Expenses | 2,023,983 | 895,912 | 901,753 | 1,797,665 | 3,821,648 |
| Depreciation/Amortization Expense | 242,122 | 79,102 | 79,102 | 158,204 | 400,326 |
| Total Deductions | 83,332,660 | 48,790,819 | 73,187,681 | 121,978,500 | 205,311,160 |
| Net Increase (Decrease) in Fiduciary Net Position | 6,037,980 | (111,173,460) | (167,926,029) | (279,099,489) | (273,061,509) |
| Net Position - Beginning of the Year | 908,273,911 | 795,068,512 | 1,146,703,603 | 1,941,772,115 | 2,850,046,026 |
| Net Position - End of the Year | $ 914,311,891 | $ 683,895,052 | $ 978,777,574 | $1,662,672,626 | $ 2,576,984,517 |

# CITY OF EL PASO, TEXAS

## Combining Statement of Fiduciary Net Position
## Custodial Funds
## February 29, 2024

| | Camino Real Regional Mobility Authority (CRRMA) | El Paso Metropolitan Planning Organization (MPO) | Total |
|---|---|---|---|
| ASSETS | | | |
| Pooled Cash and Investments | $ 59,911,880 | $ (247,957) | $ 59,663,923 |
| Investments | 10,171,498 | — | 10,171,498 |
| Receivables: | | | |
| Due from Other Government Agencies | 2,084,889 | — | 2,084,889 |
| Capital Assets | | | |
| Lease Right of Use, Net | — | 247,503 | 247,503 |
| SBITA Right of Use, Net | — | 2,440 | 2,440 |
| Construction in Progress | 3,089,390 | — | 3,089,390 |
| TOTAL ASSETS | 75,257,657 | 1,986 | 75,259,643 |
| LIABILITIES | | | |
| Accounts Payable | 82,618 | 17,126 | 99,744 |
| Accrued Expenses | 305,143 | 91,318 | 396,461 |
| Taxes Payable | — | — | — |
| Lease Liability | — | 258,247 | 258,247 |
| Accrued Interest on Long-term Liabilities | 361,948 | — | 361,948 |
| Unearned Revenue | 28,652,292 | 15,609 | 28,667,901 |
| Bonds and Notes Payable | 94,378,727 | — | 94,378,727 |
| TOTAL LIABILITIES | 123,780,728 | 382,300 | 124,163,028 |
| DEFERRED INFLOW OF RESOURCES - OTHER | 3,529,049 | — | 3,529,049 |
| NET POSITION (DEFICIT) | | | |
| Net Investment in Capital Assets | 3,089,390 | — | 3,089,390 |
| Unrestricted (Deficit) | (55,141,510) | (380,314) | (55,521,824) |
| Total Net Position (Deficit) | $ (52,052,120) | $ (380,314) | $ (52,432,434) |

# CITY OF EL PASO, TEXAS

## Combining Statement of Changes in Fiduciary Net Position
## Custodial Funds
## For the Period Ending February 29, 2024

| | Camino Real Regional Mobility Authority (CRRMA) | El Paso Metropolitan Planning Organization (MPO) | Total |
|---|---|---|---|
| ADDITIONS: | | | |
| Federal Grant Proceeds | $ — | $ 1,152,473 | $ 1,152,473 |
| State Grant Proceeds | 2,659,976 | 166,374 | 2,826,350 |
| Bike Share Revenues | 27,718 | — | 27,718 |
| Local Governments | 6,222,082 | 17,558 | 6,239,640 |
| Investment Earnings | 1,418,437 | — | 1,418,437 |
| Total Additions | 10,328,213 | 1,336,405 | 11,664,618 |
| DEDUCTIONS: | | | |
| Salaries and Benefits | 214,039 | 500,615 | 714,654 |
| Professional Services | 52,016 | 11,612 | 63,628 |
| Contract Services | — | 247,345 | 247,345 |
| Supplies and Other | 4,408 | 5,046 | 9,454 |
| Administrative Cost | 11,317 | 65,637 | 76,954 |
| Interest on Long-term Debt | 1,270,625 | — | 1,270,625 |
| Intergovernmental Transfer of Capital Assets | 5,755,359 | — | 5,755,359 |
| Grants - Subrecipients | — | 176,271 | 176,271 |
| Total Deductions | 7,307,764 | 1,006,526 | 8,314,290 |
| Net Change in Fiduciary Net Position | 3,020,449 | 329,879 | 3,350,328 |
| Net Position (Deficit) - Beginning of the Year | (55,072,569) | (710,193) | (55,782,762) |
| Net Position (Deficit) - End of the Year | $ (52,052,120) | $ (380,314) | $ (52,432,434) |

# 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 February 29, 2024

| | Budgeted Amounts | | | | |
|---|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
| REVENUES: | | | | | |
| Charges of Rentals and Fees | $ 44,480,886 | $ 44,480,886 | $ 22,053,209 | $ (22,427,677) | 49.58 % |
| Charges of Fares and Fees | 576,950 | 576,950 | 295,997 | (280,953) | 51.30 % |
| General Revenues | 2,156,503 | 2,156,503 | 1,000,526 | (1,155,977) | 46.40 % |
| Total Revenues | 47,214,339 | 47,214,339 | 23,349,732 | (23,864,607) | 49.45 % |
| EXPENSES: | | | | | |
| Personnel Services | 22,487,180 | 22,487,180 | 10,349,251 | 12,137,929 | 46.02 % |
| Contractual Services | 111,100 | 111,100 | 6,600 | 104,500 | 5.94 % |
| Professional Services | 928,710 | 984,710 | 281,823 | 702,887 | 28.62 % |
| Outside Contracts | 9,787,458 | 9,846,458 | 2,856,750 | 6,989,708 | 29.01 % |
| Fuel and Lubricants | 460,223 | 455,223 | 151,216 | 304,007 | 33.22 % |
| Materials and Supplies | 1,360,133 | 1,300,133 | 558,460 | 741,673 | 42.95 % |
| Communications | 217,070 | 217,070 | 46,723 | 170,347 | 21.52 % |
| Utilities | 2,573,520 | 2,573,520 | 988,398 | 1,585,122 | 38.41 % |
| Travel | 199,420 | 199,420 | 71,158 | 128,262 | 35.68 % |
| Benefits Provided | 550 | 550 | 160 | 390 | 29.09 % |
| Maintenance and Repairs | 901,580 | 851,580 | 329,992 | 521,588 | 38.75 % |
| Other Operating Expenses | 3,340,959 | 3,340,959 | 1,182,222 | 2,158,737 | 35.39 % |
| Total Expenses | 42,367,903 | 42,367,903 | 16,822,753 | 25,545,150 | 39.71 % |
| Operating Income | 4,846,436 | 4,846,436 | 6,526,979 | 1,680,543 | |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Transfers In | 365,600 | 365,600 | — | (365,600) | — % |
| Transfers Out | (3,008,500) | (3,008,500) | — | 3,008,500 | — % |
| Intrafund Transfers | (2,423,536) | (2,423,536) | — | 2,423,536 | — % |
| Investment Earnings | 220,000 | 220,000 | 2,762,643 | 2,542,643 | 1,255.75 % |
| Total Nonoperating Revenues (Expenses) | (4,846,436) | (4,846,436) | 2,762,643 | 7,609,079 | — % |
| Change in Net Position | — | — | 9,289,622 | 9,289,622 | |
| Net Position - Beginning | — | — | 251,609,213 | — | |
| Net Position - Ending | $ — | $ — | $ 260,898,835 | $ 9,289,622 | |

# 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 February 29, 2024

| | Budgeted Amounts | | | | |
|---|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
| REVENUES: | | | | | |
| Charges of Rentals and Fees | $ 68,338,000 | $ 68,338,000 | $ 28,858,305 | $ (39,479,695) | 42.23 % |
| General Revenues | 242,455 | 242,455 | 332,366 | 89,911 | 137.08 % |
| Total Revenues | 68,580,455 | 68,580,455 | 29,190,671 | (39,389,784) | 42.56 % |
| EXPENSES: | | | | | |
| Personnel Services | 26,157,620 | 26,157,620 | 11,133,456 | 15,024,164 | 42.56 % |
| Professional Services | 310,750 | 298,750 | 14,924 | 283,826 | 5.00 % |
| Outside Contracts | 3,907,000 | 4,249,156 | 1,341,828 | 2,907,328 | 31.58 % |
| Fuel and Lubricants | 4,485,500 | 4,485,500 | 1,589,662 | 2,895,838 | 35.44 % |
| Materials and Supplies | 7,959,500 | 7,856,413 | 3,976,126 | 3,880,287 | 50.61 % |
| Communications | 301,400 | 300,200 | 105,969 | 194,231 | 35.30 % |
| Utilities | 122,000 | 122,000 | 61,662 | 60,338 | 50.54 % |
| Travel | 122,000 | 124,000 | 30,764 | 93,236 | 24.81 % |
| Maintenance and Repairs | 588,500 | 618,500 | 88,573 | 529,927 | 14.32 % |
| Other Operating Expenses | 5,496,488 | 5,186,619 | 1,931,811 | 3,254,808 | 37.25 % |
| Landfill and Transfer Station | 1,000,000 | 1,000,000 | — | 1,000,000 | — % |
| Total Expenses | 50,450,758 | 50,398,758 | 20,274,775 | 30,123,983 | 40.23 % |
| Operating Income | 18,129,697 | 18,181,697 | 8,915,896 | (9,265,801) | |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Transfers In | 9,355,931 | 9,355,931 | 4,677,966 | (4,677,965) | 50.00 % |
| Transfers Out | (52,135,283) | (61,124,200) | (12,844,737) | 48,279,463 | 21.01 % |
| Investment Earnings | 750,000 | 750,000 | 2,650,348 | 1,900,348 | 353.38 % |
| Interest Expense | (270,143) | (270,143) | (135,071) | 135,072 | 50.00 % |
| Current Portion - Bonds | (1,475,000) | (1,475,000) | — | 1,475,000 | — % |
| Intrafund Transfers | 25,644,798 | 34,581,715 | — | (34,581,715) | — % |
| Capital Contributions | — | — | 9,044 | 9,044 | — % |
| Total Nonoperating Revenues (Expenses) | (18,129,697) | (18,181,697) | (5,642,450) | 12,539,247 | 31.03 % |
| Change in Net Position | — | — | 3,273,446 | 3,273,446 | |
| Net Position - Beginning | — | — | 92,699,855 | — | |
| Net Position - Ending | $ — | $ — | $ 95,973,301 | $ 3,273,446 | |

# 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 February 29, 2024

| | Budgeted Amounts | | | | |
|---|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
| REVENUES: | | | | | |
| Charges of Rentals and Fees | $ 865,000 | $ 865,000 | $ 475,967 | $ (389,033) | 55.03 % |
| Charges of Fares and Fees | 5,570,040 | 5,570,040 | 2,802,684 | (2,767,356) | 50.32 % |
| General Revenues | 1,665,000 | 1,665,000 | 343,136 | (1,321,864) | 20.61 % |
| Total Revenues | 8,100,040 | 8,100,040 | 3,621,787 | (4,478,253) | 44.71 % |
| EXPENSES: | | | | | |
| Personnel Services | 27,829,714 | 27,829,714 | 12,051,732 | 15,777,982 | 43.31 % |
| Professional Services | 679,879 | 844,879 | 103,451 | 741,428 | 12.24 % |
| Outside Contracts | 10,962,760 | 13,492,878 | 3,253,414 | 10,239,464 | 24.11 % |
| Contractual Services | 50,000 | 50,000 | — | 50,000 | — % |
| Fuel and Lubricants | 4,112,900 | 4,172,900 | 819,171 | 3,353,729 | 19.63 % |
| Materials and Supplies | 1,636,950 | 1,670,140 | 97,206 | 1,572,934 | 5.82 % |
| Communications | 207,500 | 207,500 | 58,442 | 149,058 | 28.16 % |
| Utilities | 1,883,000 | 1,882,168 | 691,537 | 1,190,631 | 36.74 % |
| Travel | 170,500 | 170,500 | 47,637 | 122,863 | 27.94 % |
| Benefits Provided | 60,000 | 60,000 | 9,476 | 50,524 | 15.79 % |
| Maintenance and Repairs | 941,000 | 849,224 | 10,604 | 838,620 | 1.25 % |
| Other Operating Expenses | 18,360,769 | 15,665,069 | 5,572,404 | 10,092,665 | 35.57 % |
| Total Expenses | 66,894,972 | 66,894,972 | 22,715,074 | 44,179,898 | 33.96 % |
| Operating Loss | (58,794,932) | (58,794,932) | (19,093,287) | 39,701,645 | |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Sales Tax | 66,100,000 | 66,100,000 | 34,229,140 | (31,870,860) | 51.78 % |
| Investment Earnings | 550,000 | 550,000 | 4,426,876 | 3,876,876 | 804.89 % |
| Interest Expense | (1,530,118) | (1,530,118) | (765,059) | 765,059 | 50.00 % |
| Current Portion - Bonds | (2,010,000) | (2,010,000) | — | 2,010,000 | — % |
| Intrafund Transfers | 4,162,050 | 11,762,050 | — | (11,762,050) | — % |
| Transfers Out | (8,477,000) | (16,077,000) | — | 16,077,000 | — % |
| Total Nonoperating Revenues (Expenses) | 58,794,932 | 58,794,932 | 37,890,957 | (20,903,975) | 64.45 % |
| Change in Net Position | — | — | 18,797,670 | 18,797,670 | |
| Net Position - Beginning | — | — | 271,916,757 | — | |
| Net Position - Ending | $ — | $ — | $ 290,714,427 | $ 18,797,670 | |

# 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 February 29, 2024

| | Budgeted Amounts | | | | |
|---|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
| REVENUES: | | | | | |
| Charges of Tolls | $ 20,279,019 | $ 20,279,019 | $ 10,828,316 | $ (9,450,703) | 53.40 % |
| General Revenues | 90,250 | 90,250 | 45,691 | (44,559) | 50.63 % |
| Charges of Rentals and Fees | 578,002 | 578,002 | 404,474 | (173,528) | 69.98 % |
| Total Revenues | 20,947,271 | 20,947,271 | 11,278,481 | (9,668,790) | 53.84 % |
| EXPENSES: | | | | | |
| Personnel Services | 4,267,577 | 4,267,577 | 1,879,315 | 2,388,262 | 44.04 % |
| Professional Services | 123,215 | 117,049 | 19,180 | 97,869 | 16.39 % |
| Outside Contracts | 2,311,920 | 2,296,309 | 769,648 | 1,526,661 | 33.52 % |
| Fuel and Lubricants | 13,000 | 13,000 | 4,660 | 8,340 | 35.85 % |
| Materials and Supplies | 179,730 | 187,196 | 54,520 | 132,676 | 29.12 % |
| Communications | 12,700 | 12,700 | 350 | 12,350 | 2.76 % |
| Utilities | 106,500 | 106,500 | 36,536 | 69,964 | 34.31 % |
| Travel | 32,000 | 32,000 | 3,555 | 28,445 | 11.11 % |
| Maintenance and Repairs | 221,760 | 205,460 | 84,054 | 121,406 | 40.91 % |
| Other Operating Expenses | 550,480 | 550,480 | 268,398 | 282,082 | 48.76 % |
| Total Expenses | 7,818,883 | 7,788,272 | 3,120,216 | 4,668,055 | 40.06 % |
| Operating Income | 13,128,388 | 13,158,999 | 8,158,265 | (5,000,735) | |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Transfers Out | (13,056,298) | (13,056,298) | (7,637,188) | (5,419,110) | 58.49 % |
| Investment Earnings | — | — | 57 | (57) | — % |
| Capital Outlay | (72,090) | (102,701) | (15,611) | (87,090) | 15.20 % |
| Total Nonoperating Revenues (Expenses) | (13,128,388) | (13,158,999) | (7,652,742) | (5,506,257) | 58.16 % |
| Change in Net Position | — | — | 505,523 | 505,522 | |
| Net Position - Beginning | — | — | 11,006,119 | — | |
| Net Position - Ending | $ — | $ — | $ 11,511,642 | $ 505,522 | |

# 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 February 29, 2024

| | Budgeted Amounts | | | | |
|---|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
| REVENUES: | | | | | |
| General Revenues | $ — | $ — | $ 3,356 | $ 3,356 | — % |
| Intergovernmental Revenues | 2,078,462 | 2,078,462 | 1,754,807 | (323,655) | 84.43 % |
| Penalties and Interest - Delinquent Taxes | 525,000 | 525,000 | 264,034 | (260,966) | 50.29 % |
| Total Revenues | 2,603,462 | 2,603,462 | 2,022,197 | (581,265) | 77.67 % |
| EXPENSES: | | | | | |
| Personnel Services | 1,518,829 | 1,498,829 | 710,392 | 788,437 | 47.40 % |
| Professional Services | 469 | 469 | 239 | 230 | 50.96 % |
| Outside Contracts | 375,500 | 375,500 | 213,868 | 161,632 | 56.96 % |
| Fuel and Lubricants | 100 | 100 | 37 | 63 | 37.00 % |
| Materials and Supplies | 37,532 | 37,532 | 15,347 | 22,185 | 40.89 % |
| Communications | 117,800 | 137,800 | 113,882 | 23,918 | 82.64 % |
| Travel | 8,000 | 8,000 | — | 8,000 | — % |
| Other Operating Expenses | 556,232 | 556,232 | 290,357 | 265,875 | 52.20 % |
| Total Expenses | 2,614,462 | 2,614,462 | 1,344,122 | 1,270,340 | 51.41 % |
| Operating Income (Loss) | (11,000) | (11,000) | 678,075 | 689,075 | |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Budget Only | 11,000 | 284,000 | — | (284,000) | — % |
| Transfers Out | — | (273,000) | (273,000) | — | 100.00 % |
| Investment Earnings | — | — | 69,047 | 69,047 | — % |
| Total Nonoperating Revenues (Expenses) | 11,000 | 11,000 | (203,953) | (214,953) | (1,854.12)% |
| Change in Net Position | — | — | 474,122 | 474,122 | |
| Net Position - Beginning | — | — | 1,412,775 | — | |
| Net Position - Ending | $ — | $ — | $ 1,886,897 | $ 474,122 | |

# 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 February 29, 2024

| | Budgeted Amounts | | | | |
|---|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
| REVENUES: | | | | | |
| Sales to Departments | $ 17,419,212 | $ 17,419,212 | $ 9,634,145 | $ (7,785,067) | 55.31 % |
| General Revenues | 7,000 | 7,000 | 2,910 | (4,090) | 41.57 % |
| Total Revenues | 17,426,212 | 17,426,212 | 9,637,055 | (7,789,157) | 55.30 % |
| EXPENSES: | | | | | |
| Personnel Services | 5,999,399 | 5,999,399 | 2,696,746 | 3,302,653 | 44.95 % |
| Outside Contracts | 227,873 | 227,873 | 121,855 | 106,018 | 53.47 % |
| Fuel and Lubricants | 5,069,000 | 5,069,000 | 3,268,287 | 1,800,713 | 64.48 % |
| Materials and Supplies | 4,008,720 | 4,008,720 | 1,896,411 | 2,112,309 | 47.31 % |
| Communications | 3,000 | 3,000 | — | 3,000 | — % |
| Utilities | 32,500 | 32,500 | 10,914 | 21,586 | 33.58 % |
| Travel | 6,500 | 6,500 | 4,344 | 2,156 | 66.83 % |
| Benefits Provided | 2,500 | 2,500 | — | 2,500 | — % |
| Maintenance and Repairs | 1,825,720 | 1,825,720 | 1,036,017 | 789,703 | 56.75 % |
| Other Operating Expenses | 51,000 | 51,000 | 7,283 | 43,717 | 14.28 % |
| Total Expenses | 17,226,212 | 17,226,212 | 9,041,857 | 8,184,355 | 52.49 % |
| Operating Income | 200,000 | 200,000 | 595,198 | 395,198 | |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Investment Earnings | — | — | 96,021 | 96,021 | — % |
| Capital Outlay | (200,000) | (200,000) | (159,400) | 40,600 | — % |
| Total Nonoperating Revenues (Expenses) | (200,000) | (200,000) | (63,379) | 136,621 | (31.69)% |
| Change in Net Position | — | — | 531,819 | 531,819 | |
| Net Position (Deficit) - Beginning | — | — | (3,690,066) | — | |
| Net Position (Deficit) - Ending | $ — | $ — | $ (3,158,247) | $ 531,819 | |

# 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 February 29, 2024

| | Budgeted Amounts | | | | |
|---|---|---|---|---|---|
| | Original | Final | Actual Amounts | Variance with Final Budget Positive (Negative) | % of Budget |
| REVENUES: | | | | | |
| Premium Contributions | $ 72,562,591 | $ 72,562,591 | $ 36,867,328 | $ (35,695,263) | 50.81 % |
| General Revenues | — | — | 254,459 | 254,459 | — % |
| Total Revenues | 72,562,591 | 72,562,591 | 37,121,787 | (35,440,804) | 51.16 % |
| EXPENSES: | | | | | |
| Personnel Services | 3,400,647 | 3,400,647 | 1,351,313 | 2,049,334 | 39.74 % |
| Professional Services | 1,052,925 | 1,052,925 | 500,285 | 552,640 | 47.51 % |
| Outside Contracts | 2,021,910 | 2,021,910 | 1,460,926 | 560,984 | 72.25 % |
| Materials and Supplies | 32,950 | 32,950 | 5,102 | 27,848 | 15.48 % |
| Communications | 25 | 25 | — | 25 | — % |
| Benefits Provided | 68,787,085 | 68,787,085 | 31,885,384 | 36,901,701 | 46.35 % |
| Other Operating Expenses | 17,050 | 17,050 | 3,175 | 13,875 | 18.62 % |
| Total Expenses | 75,312,591 | 75,312,591 | 35,206,185 | 40,106,407 | 46.75 % |
| Operating Income (Loss) | (2,750,000) | (2,750,000) | 1,915,602 | 4,665,603 | |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Transfers In | 250,000 | 250,000 | — | (250,000) | — % |
| Investment Earnings | — | — | 1,590,192 | 1,590,192 | — % |
| Intrafund Transfers | 2,500,000 | 2,500,000 | — | (2,500,000) | — % |
| Total Nonoperating Revenues (Expenses) | 2,750,000 | 2,750,000 | 1,590,192 | (1,159,808) | 57.83 % |
| Change in Net Position | — | — | 3,505,794 | 3,505,795 | |
| Net Position - Beginning | — | — | 17,336,484 | — | |
| Net Position - Ending | $ — | $ — | $ 20,842,278 | $ 3,505,795 | |

Trial Balance by Fund
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| ACCT | DESCRIPTION | February, 2024 YEAR TO DATE | 2024-1 | 2024-2 | 2024-3 | 2024-4 | 2024-5 | 2024-6 |
|---|---|---|---|---|---|---|---|---|
| 401010 | REAL PROPERTY TAX COLLECTIONS | (255,542,624) | (215,803) | (1,608,722) | (14,549,943) | (104,910,304) | (97,189,551) | (37,068,302) |
| 401020 | PERSONAL PROP TAX COLLECTION | (86,085) | - | - | - | - | - | (86,085) |
| 401030 | PENALTIES PROP TAX COLLECTION | (634,942) | (35,790) | (120,028) | (86,386) | (83,082) | (56,376) | (253,280) |
| 401050 | SPECIAL FEES DELING TAX COLLEC | (314,447) | (90,612) | (58,317) | (54,793) | (46,429) | (28,760) | (35,537) |
| 405060 | REIMBURSED OVERTIME | (1,546,833) | (117,354) | 26,226 | (459,152) | (277,555) | (218,109) | (500,891) |
| 405067 | REIMBURSED EXPENDITURES | (1,550,999) | (50,082) | (155,436) | (84,064) | (252,006) | (122,158) | (887,254) |
| 411000 | SALES TAX | (66,995,265) | (10,738,492) | (10,321,726) | (11,065,222) | (10,349,977) | (11,113,470) | (13,406,378) |
| 411020 | MIXED BEVERAGE TAX | (1,890,636) | (316,338) | (321,783) | (314,415) | (287,343) | (286,115) | (364,641) |
| 411030 | BINGO TAX | (14,887) | - | (7,520) | - | - | (7,367) | - |
| 420230 | TEXAS GAS SERVICE | (3,846,914) | - | - | (1,629,757) | - | - | (2,217,158) |
| 420240 | TIME-WARNER | (1,402,336) | - | - | (720,159) | - | - | (682,177) |
| 420250 | EL PASO WATER UTILITIES | (7,880,772) | - | (2,386,490) | (2,195,107) | (1,728,621) | (1,570,554) | - |
| 420290 | AT&T | (447,898) | - | - | (447,898) | - | - | - |
| 420300 | ONEOK | (571,931) | - | (334,160) | - | - | (237,771) | - |
| 420320 | ELECTRIC COMPANY | (9,899,685) | - | - | (5,912,742) | - | - | (3,986,943) |
| 420330 | TELECOM FRANCHISES | (691,422) | - | (610) | (74,807) | (8,045) | (2,860) | (605,100) |
| 431180 | FOOD ESTAB SITE ASSESSMENT | (34,569) | (7,419) | (5,981) | (4,829) | (3,782) | (7,194) | (5,364) |
| 431200 | AMBULANCE SERVICE REVENUE | (7,857,673) | (1,195,533) | (1,383,542) | (1,477,129) | (1,327,131) | (1,273,665) | (1,200,672) |
| 431210 | FOOD SERV INSPEC REVENUE | (170) | - | - | - | (170) | - | - |
| 431230 | PRIMARY CARE TB CLINIC | (3,854) | (341) | (341) | (275) | (330) | (670) | (1,897) |
| 431260 | COUNTY FOOD SAFETY | (74,975) | (15,150) | (11,650) | (10,625) | (7,950) | (13,800) | (15,800) |
| 431310 | DENTAL CLINIC FEES | (81,536) | (15,288) | (13,958) | (16,355) | (9,372) | (15,403) | (11,161) |
| 431320 | STD CLINIC VISIT | (12,136) | (3,110) | (2,467) | (1,558) | (1,193) | (1,672) | (2,136) |
| 431330 | LAB TB-MYCOLOGY TESTS | (23,375) | - | - | (23,375) | - | - | - |
| 431340 | MILK AND DAIRY LAB TESTS | (11,682) | (2,309) | (1,861) | (2,000) | (1,947) | (1,655) | (1,910) |
| 431360 | ROUTINE IMMUNIZATIONS | (1,117) | - | (158) | (120) | (368) | - | (471) |
| 431380 | WATER LAB TESTS | (22,883) | (8,179) | (4,330) | (5,245) | (1,679) | (1,587) | (1,863) |
| 431490 | SERVICE FEES | (7,664) | - | (2,000) | (3,164) | (500) | (1,500) | (500) |
| 431600 | AIRPORT INDIRECT COST REIMBURS | (818,663) | (163,733) | (163,733) | (163,733) | (163,733) | (163,733) | - |
| 431610 | MASS TRANSIT INDIR COST REIMB | (1,839,848) | (306,641) | (306,641) | (306,641) | (306,641) | (306,641) | (306,641) |
| 440040 | GENERAL ADMISSIONS REVENUE | (253,963) | (47,585) | (47,157) | (37,806) | (32,930) | (44,008) | (44,479) |
| 440200 | METER REVENUE | (3,827) | (742) | (659) | (503) | (675) | (882) | (366) |
| 440400 | MOVING VIOLATION FINES | (1,411,702) | (255,324) | (227,107) | (226,081) | (196,696) | (224,128) | (282,366) |
| 440410 | PUBLIC INSPECTION VIOLATIONS | (26,512) | (3,659) | (2,315) | (5,295) | (5,291) | (4,794) | (5,158) |
| 440420 | HEALTH CODE VIOLATIONS | (928) | (211) | - | (433) | - | (84) | (200) |
| 440430 | ANIMAL VIOLATIONS | (29,176) | (4,429) | (4,408) | (2,926) | (5,527) | (4,740) | (7,145) |
| 440440 | LIABILITY INSURANCE VIOLATIONS | (396,694) | (64,307) | (64,842) | (59,769) | (50,571) | (62,645) | (94,559) |
| 440450 | MISDEMEANORS | (32,964) | (4,149) | (4,547) | (5,236) | (5,704) | (5,849) | (7,479) |
| 440470 | MOVING WARRANTS | (452,765) | (78,463) | (72,961) | (65,806) | (56,500) | (72,713) | (106,322) |
| 440480 | ARREST FEES - MOVING VIOLATION | (125,324) | (21,911) | (21,276) | (20,083) | (18,564) | (19,986) | (23,504) |
| 440490 | PARKING COURT COSTS | (21,206) | (4,193) | (3,725) | (3,447) | (2,878) | (3,110) | (3,854) |
| 440500 | CITY COURT COSTS | (79,573) | (13,849) | (13,599) | (13,039) | (11,985) | (13,461) | (13,640) |
| 440530 | SPECIAL EXPENSE FEE | (185,779) | (32,319) | (30,204) | (31,445) | (27,633) | (31,124) | (33,055) |
| 440560 | PARKING FORFEITS FINES | (632,291) | (118,195) | (115,031) | (103,628) | (85,173) | (92,427) | (117,837) |
| 440570 | APPELLATE DOCKET FEES | (40) | - | 10 | (20) | (10) | 10 | (30) |
| 440580 | RECOVERIES - PROFESSIONAL BOND | (425) | - | - | - | - | (425) | - |
| 440600 | TIME PAYMENT FEES- MUNI COURT | (13,499) | - | (7,055) | - | - | (6,444) | - |
| 440620 | CITY - FTA | (15,319) | (2,604) | (2,392) | (2,080) | (1,864) | (2,736) | (3,643) |
| 440640 | NARCOTICS REIMBURSEMENT FEE | (9,960) | - | - | (3,981) | - | - | (5,978) |
| 440650 | TEEN COURT REVENUE | (17,531) | (15,751) | (340) | (300) | (280) | (540) | (320) |
| 441000 | APPEALS BOARD FEES | (3,715) | (424) | (594) | (806) | (212) | (212) | (1,467) |
| 441010 | BLDG SVCS INVESTIGATION FEES | (110) | - | - | - | - | - | (110) |
| 441020 | BUILDING PERMITS | (740,329) | (104,848) | (138,238) | (108,033) | (110,865) | (159,776) | (118,569) |
| 441030 | DEMOLITION PERMITS | (7,565) | (1,861) | (585) | (933) | (1,048) | (1,513) | (1,625) |
| 441040 | ELECTRICAL PERMITS | (1,066,357) | (209,308) | (200,452) | (151,088) | (124,087) | (199,724) | (181,698) |
| 441060 | GRADING PERMITS | (104,860) | (13,197) | (16,264) | (13,235) | (14,760) | (27,569) | (19,835) |
| 441070 | MECHANICAL PERMITS | (443,626) | (100,704) | (72,332) | (67,742) | (59,048) | (74,075) | (69,725) |
| 441080 | MOBILE HOME PLACEMENT PERMITS | (5,390) | (220) | (550) | (715) | (880) | (825) | (2,200) |
| 441090 | PLAN REVIEW FEES | (361,789) | (46,038) | (61,346) | (44,051) | (60,752) | (74,999) | (74,605) |
| 441100 | TAS PLAN REVIEW FEES | (34,768) | (5,300) | (6,996) | (6,996) | (6,996) | (4,452) | (4,028) |
| 441120 | PLUMBING PERMITS | (442,528) | (80,444) | (87,819) | (68,395) | (63,078) | (79,226) | (63,565) |
| 441130 | ROOFING PERMITS | (268,964) | (45,898) | (49,462) | (36,785) | (23,034) | (50,127) | (63,658) |
| 441140 | SIDEWALK AND DRIVEWAY PERMITS | (34,362) | (5,064) | (4,620) | (6,860) | (4,728) | (8,990) | (4,100) |
| 441150 | SIGNS PERMITS | (42,247) | (9,539) | (6,589) | (5,931) | (4,583) | (7,136) | (8,470) |
| 441160 | ZONING BOARD FEES | (22,628) | (8,141) | (1,466) | (1,466) | (369) | (4,132) | (7,054) |
| 441190 | OTHER PERMITS AND LICENSES | (90,223) | (18,537) | (19,785) | (13,148) | (7,968) | (13,841) | (16,945) |
| 441230 | PARADE PERMITS | (7,598) | (2,751) | (1,310) | (786) | (786) | (393) | (1,572) |
| 441240 | PAVING CUT PERMITS | (4,667) | (828) | (804) | (575) | (689) | (1,150) | (621) |
| 441260 | SUBDIVISION PERMITS | (207,637) | (39,528) | (44,255) | (53,310) | (1,401) | (29,897) | (39,246) |
| 441280 | TAXI CAB OPERATING PERMITS | (19,560) | (3,620) | (4,090) | (3,240) | (2,750) | (3,090) | (2,770) |
| 441290 | ALARMS LICENSES | (54,211) | (10,511) | (9,936) | (8,188) | (6,141) | (10,511) | (8,924) |
| 441300 | ALCOHOLIC BEVERAGE LICENSES | (167,113) | (25,045) | (46,855) | (41,825) | (21,065) | (19,530) | (12,793) |
| 441310 | AMPLIFICATION PERMITS | (1,310) | (262) | (524) | (524) | - | - | - |
| 441380 | FOOD ESTABLISHMENT LICENSES | (407,969) | (69,819) | (74,133) | (61,482) | (40,560) | (66,904) | (95,071) |
| 441390 | FOOD MANAGEMENT SCHOOL FEES | (1,044) | (205) | (160) | (140) | (45) | (140) | (354) |
| 441400 | HOME IMPRVMT CONTRACTOR FEE | (69,000) | (12,500) | (12,100) | (10,200) | (8,100) | (13,500) | (12,600) |
| 441410 | SIGN CONTRACTOR LICENSES | (110) | - | (110) | - | - | - | - |
| 441420 | ZONING HOME OCCUPATION LICENSE | (9,528) | (1,862) | (960) | (1,280) | (1,760) | (1,542) | (2,124) |
| 441430 | PENALTIES LATE FEES | (86,400) | (16,448) | (15,336) | (15,472) | (9,814) | (13,376) | (15,954) |
| 441490 | STORM DRAIN PERMITS FEES | (11,232) | (1,416) | (2,016) | (1,524) | (1,866) | (2,532) | (1,878) |

Trial Balance by Fund
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| ACCT | DESCRIPTION | February, 2024 YEAR TO DATE | 2024-1 | 2024-2 | 2024-3 | 2024-4 | 2024-5 | 2024-6 |
|---|---|---|---|---|---|---|---|---|
| 441500 | PROFESSIONAL OCCUP LICENSE | (15,895) | (1,885) | (3,868) | (1,300) | (1,605) | (3,710) | (3,528) |
| 441510 | SPECIAL PRIVILEGE PERMITS | (104,429) | (26,716) | (4,706) | 6,646 | (58,835) | (1,096) | (19,722) |
| 441515 | SPECIAL PERMITS - NODES | (67,743) | - | (2,700) | (7,974) | (3,200) | (53,264) | (605) |
| 441520 | RESIDENTIAL BUILDING PERMITS | (697,617) | (168,730) | (92,698) | (100,598) | (91,029) | (145,889) | (98,673) |
| 441530 | APPLICATION ANNUAL PROCESS FEE | (22,809) | (2,873) | (4,838) | (3,776) | (2,702) | (4,490) | (4,130) |
| 441540 | CONDEMNATION FEE | (6,615) | (630) | (1,260) | (3,150) | (630) | (315) | (630) |
| 441550 | FIRE ACCIDENT INVESTIGATION FE | (847) | (172) | (172) | - | (86) | (245) | (172) |
| 441560 | TEMPORARY LATE FEE PENALTY | (1,896) | (316) | (158) | (632) | (158) | (474) | (158) |
| 441650 | 3RD PARTY INS VISION CONSULTAN | 176 | - | - | - | - | 176 | - |
| 442000 | FIRE INSPECTIONS FEES | (116,319) | (20,883) | (23,688) | (17,316) | (17,712) | (18,072) | (18,648) |
| 442010 | HAZMAT FEES | (578,562) | (70,964) | (122,625) | (197,227) | (27,249) | (92,105) | (68,393) |
| 442060 | FALSE ALARM PENALTY | (28,275) | (2,325) | (5,050) | (7,700) | (3,500) | (4,225) | (5,475) |
| 443000 | LIBRARY FEES | (61,088) | (9,932) | (10,501) | (9,324) | (7,197) | (11,390) | (12,744) |
| 443010 | EVENT FEES | (44,975) | (495) | (2,005) | (18,370) | (15,250) | (8,105) | (750) |
| 443020 | INSTRUCTIONAL FEES | (150,251) | (35,055) | (31,280) | (19,509) | (14,382) | (24,925) | (25,098) |
| 443030 | MEMBERSHIP FEES | (13,684) | (1,479) | (1,528) | (1,426) | (1,346) | (2,227) | (5,678) |
| 443040 | CHILD CARE SERVICES | (26,579) | (3,888) | (4,208) | (3,766) | (3,050) | (6,852) | (4,815) |
| 443070 | ORGANIZED SPORTS LEAGUES FEES | (277,914) | (49,310) | (28,687) | (4,556) | (47,811) | (108,361) | (39,189) |
| 443560 | INDIRECT COST RECOVERY | (2,916,232) | (333,953) | (769,307) | (400,971) | (429,754) | (410,120) | (572,126) |
| 450000 | INVESTMENT INTEREST REVENUE | (1,723,181) | - | (274,536) | (246,357) | (242,355) | (333,624) | (626,309) |
| 450200 | FACILITY RENTALS REVENUE | (980,483) | (234,725) | (128,735) | (95,745) | (158,351) | (165,139) | (197,789) |
| 450210 | PROPERTY LEASE REVENUE | (333,240) | (35,653) | (35,653) | (69,593) | (119,275) | (36,549) | (36,517) |
| 450600 | DONATIONS | (1,640) | - | - | (140) | (1,500) | - | - |
| 450630 | PUBLIC INFOR DISTRIBUTION FEE | (5,668) | (795) | (1,291) | (780) | (572) | (748) | (1,482) |
| 450635 | PREP AND RELEASE OF LIENS | (15,288) | (1,045) | (2,097) | (1,250) | (2,300) | (3,146) | (5,451) |
| 450640 | BANK FEES CREDIT CARD FEES | (84,788) | (14,599) | (15,831) | (13,277) | (10,515) | (16,353) | (14,213) |
| 450645 | SOFTWARE MNTC FEE ACCELA | (141,644) | (41,585) | (22,097) | (18,491) | (14,358) | (23,282) | (21,831) |
| 450650 | MISC NON-OPERATING REVENUES | (409,287) | (20,893) | (138,903) | (10,560) | (33,833) | (156,959) | (48,140) |
| 450660 | PENALTIES AND INTEREST | (74,485) | (6) | - | - | - | (71,991) | (2,487) |
| 450680 | PHOTOSTATS | (51,902) | (9,333) | (7,707) | (9,697) | (8,237) | (7,980) | (8,948) |
| 450690 | VENDING MACHINE PROCEEDS | (299) | - | - | (299) | - | - | - |
| 450730 | ANNUAL REGISTRATION FEE-LOBBY | (300) | - | - | - | - | (200) | (100) |
| 451000 | UNREALIZED GAINS LOSSES | (576,867) | - | - | (576,867) | - | - | - |
| 460250 | INTERLOCAL AGREEMENTS- HTH | (231,695) | (10,883) | (8,968) | (9,465) | (8,287) | (187,236) | (6,857) |
| 460400 | PROGRAM INCOME | 45 | (965) | (4,210) | 5,175 | (570) | 615 | - |
| 470000 | INTERFUND TRANSFERS (SOURCES) | (18,544,305) | (2,294,341) | (2,617,559) | (2,720,080) | (2,725,012) | (5,647,581) | (2,539,733) |
| 470400 | CLAIMS SETTLEMENT | (10,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | - |
| 470500 | TRANSFER FROM CAPITAL PROJECTS | (1,549,927) | - | (223,039) | (469,144) | (71,477) | (778,932) | (7,335) |
| | **Revenues** | (402,400,648) | (18,180,610) | (23,274,426) | (45,945,624) | (124,971,962) | (122,406,647) | (67,621,379) |
| 501000 | NON-UNIFORM WAGES AND SALARIES | 43,596,636 | 6,012,678 | 7,409,156 | 7,493,152 | 7,486,930 | 7,540,384 | 7,654,336 |
| 501002 | OVERTIME - CIVILIAN | 1,762,458 | 274,506 | 344,947 | 341,600 | 295,111 | 215,259 | 291,035 |
| 501003 | HAZARDOUS PAY | 74,455 | 10,458 | 12,678 | 12,701 | 12,724 | 12,662 | 13,233 |
| 501004 | SICK VAC LEAVE PAYOFF-CIVILIAN | 391,896 | 61,452 | 88,367 | 82,635 | 71,255 | 30,141 | 58,046 |
| 501008 | INCENTIVE PAY | 2,243,945 | 308,103 | 385,980 | 414,946 | 389,906 | 367,181 | 377,828 |
| 501009 | FIELD TRAINING OFFICER | 130,134 | 15,593 | 20,005 | 21,031 | 25,762 | 22,703 | 25,040 |
| 501010 | SHIFT DIFFERENTIAL - CIVILIAN | 138,508 | 20,024 | 25,934 | 24,079 | 23,153 | 20,739 | 24,579 |
| 501011 | PART-TIME TEMPORARY - CIVILIAN | 621,602 | 106,014 | 175,207 | 51,535 | 49,056 | 42,475 | 197,315 |
| 501012 | UNIFORM WAGES AND SALARIES | 68,794,941 | 9,752,507 | 11,734,858 | 11,747,466 | 11,942,885 | 11,802,854 | 11,814,371 |
| 501013 | OVERTIME - UNIFORM | 8,531,132 | 1,086,027 | 1,438,618 | 1,702,244 | 1,698,838 | 1,339,925 | 1,265,480 |
| 501014 | SICK VAC LEAVE PAYOFF -UNIFORM | 2,679,905 | 92,545 | 173,151 | 136,962 | 2,037,437 | 107,398 | 132,412 |
| 501015 | LONGEVITY - UNIFORM | 584,235 | 81,492 | 100,428 | 100,840 | 101,525 | 99,226 | 100,724 |
| 501016 | SHIFT DIFFERENTIAL - UNIFORM | 829,237 | 114,514 | 147,734 | 147,398 | 144,227 | 133,833 | 141,530 |
| 501017 | PART-TIME TEMPORARY - CADET | 822,494 | 114,133 | 160,952 | 153,961 | 111,446 | 106,885 | 175,117 |
| 501019 | REIMBURSED OVERTIME | (551) | - | - | - | (551) | - | - |
| 501020 | EQUIPMENT ALLOWANCE | 1,435 | 202 | 246 | 246 | 246 | 246 | 246 |
| 501100 | WORKERS COMPENSATION- CIVILIAN | 845,356 | 103,552 | 178,231 | 129,455 | 124,959 | 168,266 | 140,893 |
| 501101 | UNEMPLOYMENT COMPEN - CIVILIAN | 54,449 | 6,357 | 11,791 | 8,002 | 7,879 | 11,345 | 9,075 |
| 501102 | WORKERS COMPENSATION - UNIFORM | 3,971,900 | 506,391 | 817,576 | 628,169 | 716,048 | 641,733 | 661,983 |
| 501103 | UNEMPLOYMENT COMP - UNIFORM | 89,353 | 11,436 | 18,349 | 14,198 | 16,247 | 14,232 | 14,892 |
| 501104 | LIFE INSURANCE | 94,827 | 2,270 | 29,339 | 6,438 | 6,389 | 34,587 | 15,804 |
| 501105 | VSION AND DENTAL - UNIFORM | 402,335 | 17,766 | 116,346 | 49,114 | 49,110 | 102,944 | 67,056 |
| 501108 | POS CITY - EMPLOYER CONTRIB | 6,330,320 | 520,609 | 1,589,497 | 1,467,507 | 1,465,440 | 232,214 | 1,055,053 |
| 501109 | POS FIRE - EMPLOYER CONTRIB | 6,988,540 | 328,647 | 2,000,867 | 963,933 | 971,404 | 1,558,933 | 1,164,757 |
| 501110 | POS POLICE - EMPLOYER CONTRIB | 6,264,218 | 93,760 | 1,994,313 | 250,805 | 253,723 | 2,627,582 | 1,044,036 |
| 501114 | LIFE INSURANCE - CIVILIAN | 118,873 | 1,956 | 37,668 | 5,839 | 5,871 | 47,727 | 19,812 |
| 501115 | VISION AND DENTAL | 1,236 | - | - | - | - | 1,236 | - |
| 501117 | ALLOW(EXC MIL& UNIF)-CIVILIA | 131,711 | 18,546 | 23,346 | 21,923 | 22,605 | 23,383 | 21,909 |
| 501120 | OTHER EMPLOYEE BENEFITS | 12,010 | 1,758 | 2,019 | 2,033 | 2,090 | 2,090 | 2,019 |
| 501122 | MISC EXPENSE ACCTS-ELEC OFFIC | 18,270 | 2,578 | 3,138 | 3,138 | 3,138 | 3,138 | 3,138 |
| 501124 | CITY PENSION PLAN CONTRIBUTION | 5,952,919 | 828,559 | 1,022,985 | 1,028,345 | 1,022,820 | 1,016,573 | 1,033,637 |
| 501125 | FIRE PENSION PLAN CONTRIBUTION | 6,503,856 | 833,839 | 1,042,939 | 1,213,903 | 1,343,884 | 1,050,114 | 1,019,177 |
| 501126 | POLICE PENSION PLAN CONTRIB | 8,838,336 | 1,220,260 | 1,474,379 | 1,638,988 | 1,592,006 | 1,443,756 | 1,468,946 |
| 501127 | UNIFORM ALLOWANCES | 34,285 | 33,810 | 170 | - | 305 | - | - |
| 501129 | FICA CITY MATCH - CIVILIAN | 2,723,447 | 386,470 | 464,904 | 468,845 | 458,864 | 465,837 | 478,527 |
| 501130 | FICA MED- CITY MATCH-CIVILIAN | 704,207 | 91,476 | 110,671 | 112,321 | 110,584 | 166,797 | 112,359 |
| 501131 | FICA CITY MATCH - UNIFORM | 11,076 | 1,565 | 1,851 | 1,863 | 2,615 | 1,546 | 1,636 |
| 501132 | FICA MED CITY MATCH - UNIFORM | 1,101,117 | 162,020 | 192,724 | 196,713 | 226,771 | 132,739 | 190,151 |
| 501140 | RETIREES HEALTH PLAN | 1,711,832 | 88,124 | 456,501 | 256,076 | 251,470 | 301,107 | 358,554 |
| 501141 | WORKERS COMPENSATION - CADET | 73,650 | - | 24,550 | - | - | 36,825 | 12,275 |
| 501142 | UNEMPLOYMENT COMP - CADET | 1,881 | 211 | 416 | 173 | 158 | 610 | 314 |

Trial Balance by Fund
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| ACCT | DESCRIPTION | February, 2024 YEAR TO DATE | 2024-1 | 2024-2 | 2024-3 | 2024-4 | 2024-5 | 2024-6 |
|---|---|---|---|---|---|---|---|---|
| 501143 | LIFE INSURANCE - (EXECUTIVE) | - | 3 | (3) | 30 | 92 | (122) | - |
| 501144 | VISION AND DENTAL | 1,109 | 193 | 177 | 776 | 533 | (754) | 185 |
| 501147 | FICA CITY MATCH - CADET | 84,555 | 13,037 | 19,868 | 11,601 | 9,603 | 8,331 | 22,114 |
| 501148 | FICA MED - CITY MATCH - CADET | 19,516 | 3,049 | 4,646 | 2,454 | 2,246 | 1,948 | 5,172 |
| 501150 | HSA CONTRIBUTIONS | 4,500 | 167 | (167) | - | (8,474) | 15,953 | (2,980) |
| 520010 | TEMPORARY SERVICES CONTRACTS | 759,525 | - | - | 304,886 | 141,580 | 157,872 | 155,186 |
| 520100 | CONTRACTUAL SERVICES | 67 | - | 30 | - | 37 | - | - |
| 521000 | PROFESSIONAL SERVICES | 108,896 | - | 96 | 96 | 34,194 | 42,755 | 31,755 |
| 521020 | APPRAISAL SERVICES | 2,915,366 | 1,390,887 | 3,000 | - | 1,518,104 | (225) | 3,600 |
| 521030 | ARTISTIC PERFORMANCES SERVICES | 18,090 | - | 340 | 6,650 | 4,040 | 6,710 | 350 |
| 521040 | ASSESSMENT CENTER SERVICES | 14,954 | - | 4,123 | - | - | - | 10,831 |
| 521070 | COLLECTIVE BARGAINING SERVICES | 7,325 | - | - | - | - | 5,359 | 1,967 |
| 521100 | EXTERNAL LEGAL COUNSEL SERVICE | 418,936 | 15,722 | 166,077 | 20,180 | 56,653 | 131,883 | 28,422 |
| 521110 | TITLE SEARCH SERVICES | 41,653 | - | - | - | 5,410 | 2,500 | 33,743 |
| 521120 | HEALTH CARE PROVIDERS SERVICES | 430,824 | 16,370 | 30,596 | 83,734 | 63,779 | 88,385 | 147,961 |
| 521130 | INTERPRETER SERVICES | 57,771 | 2,315 | 11,004 | 10,035 | 10,237 | 12,854 | 11,327 |
| 521140 | COURT REPORTERS | 33 | - | 33 | - | - | - | - |
| 521150 | EXPERT WITNESSES | 2,414 | - | 111 | - | - | - | 2,303 |
| 521160 | MANAGEMENT CONSULTING SERVICES | 48,422 | - | - | 48,398 | - | 24 | - |
| 521170 | PROMOTIONAL SERVICES | 25,105 | 2,373 | (5,412) | 12,033 | 6,447 | 8,946 | 718 |
| 521240 | CABLE FRANCHISE REVIEW SERVICE | 8,908 | - | 6,521 | - | 1,509 | 878 | - |
| 521510 | ARBITRATION MEDIATION SVCS | 271 | - | 155 | - | - | - | 116 |
| 521520 | INVESTIGATIVE SERVICES | 706 | - | 681 | 25 | - | - | - |
| 522010 | BILLING COLLECT AGEN CONTRACTS | 1,318,468 | 95,019 | 58,317 | 757,441 | 51,691 | 233,564 | 122,436 |
| 522020 | DATA PROCESS SERVICES CONTRACT | 5,746,524 | 1,006,345 | 686,111 | 537,598 | 1,715,366 | 1,342,633 | 458,472 |
| 522030 | ELECTIONS CONTRACTS | 199,132 | - | - | 183,209 | - | 15,923 | - |
| 522040 | ENVIRONMENTAL CONTRACTS | 1,786 | - | 257 | 228 | 257 | 783 | 261 |
| 522050 | LEGAL NOTICES CONTRACTS | 53,990 | - | 2,685 | 1,514 | 14,600 | 16,569 | 18,622 |
| 522060 | MAINT SVCS CONTRACT-JANITORIAL | 991,336 | 1,451 | 181,836 | 193,940 | 213,299 | 204,691 | 196,119 |
| 522090 | PRINTING SERVICES CONTRACTS | 33,132 | 287 | 5,823 | 10,291 | 10,814 | 7,696 | (1,779) |
| 522110 | REC AND CULTURAL CONTRACTS | 221,427 | 27,114 | 72,424 | 53,678 | 17,153 | 7,278 | 43,780 |
| 522120 | SECURITY CONTRACTS | 712,063 | 2,447 | 92,669 | 181,622 | 128,345 | 169,185 | 137,795 |
| 522130 | TEMP EMPLOYEE SVCS CONTRACTS | 108,908 | - | 27,688 | 27,106 | 11,440 | 24,805 | 17,868 |
| 522140 | TRAINING INSTRUCTION CONTRACTS | 46,878 | 56 | 9,258 | 9,115 | 11,309 | 7,213 | 9,926 |
| 522150 | OUTSIDE CONTRACTS - NOC | 2,276,008 | 71,081 | 155,320 | 335,442 | 505,156 | 925,838 | 283,171 |
| 522170 | INTERLOCAL AGREEMENTS | 398,070 | 15,484 | 179,746 | 40,000 | 83,580 | 76,157 | 3,103 |
| 522200 | PEST CONTROL CONTRACTS | 20,125 | - | 4,150 | 4,257 | - | 7,772 | 3,947 |
| 522220 | LINEN AND INDUSTRIAL CONTRACTS | 1,547 | - | 448 | 320 | 192 | 320 | 266 |
| 522250 | PUB SAFETY EQUIP MAINT CONTRAC | 72,675 | 1,050 | 12,081 | 29,829 | 11,363 | 9,614 | 8,737 |
| 522260 | BLDGS FACILITIES MAINT CONTRAC | 346,449 | 2,206 | 83,381 | 56,144 | 70,096 | 37,636 | 96,986 |
| 522270 | PUBLIC ACCESSES MAINT CONTRACT | 794,656 | - | 17,769 | 113,307 | 379,885 | 202,108 | 81,586 |
| 522280 | VEH HEAVY EQUIP OFF RD MAINT C | 142,131 | 330 | 52,562 | 10,996 | 22,168 | 16,861 | 39,215 |
| 522290 | OFFICE EQUIP MAINT CONTRACTS | 1,712,081 | 1,687,504 | 21,248 | 215 | 2,642 | 241 | 232 |
| 522300 | VETERINARIAN | 7,799 | - | 253 | - | - | 6,130 | 1,415 |
| 523000 | EQUIP MAINT-INTERFUND SVCS | 2,171,535 | 293,261 | 412,625 | 347,030 | 338,163 | 357,458 | 422,998 |
| 523010 | MOTOR POOL USAGE FEE-INTERF SV | 2,651 | 596 | 422 | 332 | 336 | 373 | 594 |
| 523020 | PRINT SHOP ALLOC-INTERFUND SVC | 20,367 | - | 6,126 | 388 | 92 | 1,772 | 11,989 |
| 523040 | MAIL ROOM CHARGES | 134,956 | 93,361 | (1,239) | - | (13,119) | (13,063) | 69,016 |
| 524000 | BUILDINGS-LEASES | 349,784 | 72,947 | 27,915 | 53,493 | 71,897 | 61,798 | 61,735 |
| 524005 | LEASED EQUIPMENT | 688 | - | - | 0 | 107 | - | 581 |
| 524040 | OFFICE EQUIPMENT-LEASES | 95,438 | 2,398 | 12,725 | 12,666 | 25,501 | 19,966 | 22,183 |
| 524060 | PARKING LOTS-LEASES | 176,536 | 21,060 | 13,575 | 12,260 | 14,990 | 5,740 | 108,911 |
| 524080 | VEHICLES-LEASES | 3,000 | - | - | - | 1,500 | 750 | 750 |
| 524110 | LEASES NOC | 312,530 | - | 90,908 | 53,523 | 49,671 | 71,244 | 47,183 |
| 524120 | LAND - LEASES | 6,000 | - | 2,000 | 1,000 | - | 2,000 | 1,000 |
| 524130 | COPIER CONTRACT SERVICES | 19,167 | - | 844 | 5,566 | 627 | 633 | 11,496 |
| 530010 | GASOLINE - UNLEADED | 1,841,253 | 364,964 | 371,971 | 301,218 | 255,622 | 278,565 | 268,913 |
| 530040 | LUBRICANTS ANTIFREEZE | 35,993 | - | 17,904 | 8,029 | 3,825 | 1,172 | 5,064 |
| 530070 | PROPANE | 3,289 | - | - | - | 127 | 1,466 | 1,697 |
| 531000 | OFFICE SUPPLIES | 186,870 | 17,067 | 19,917 | 32,920 | 27,378 | 42,743 | 46,845 |
| 531005 | OTHER SUPPLIES | 3,736 | 379 | 949 | - | 492 | 1,716 | 199 |
| 531010 | EQUIPMENT PURCHASE UNDER 500 | 62,740 | 4,349 | 18,244 | 6,730 | 5,151 | 6,955 | 21,311 |
| 531020 | PROMOTIONAL SUPPLIES | 48,029 | 2,550 | 10,413 | 6,834 | 15,951 | 2,755 | 9,527 |
| 531030 | PUBLICATIONS & SUBSCRIPTIONS | 692,441 | 23,594 | 108,171 | 102,048 | 219,349 | 131,093 | 108,186 |
| 531035 | LEGAL LIBRARY AND RESEARCH EXP | 6,851 | - | - | - | 324 | 2,221 | 4,306 |
| 531040 | SUPPLIES COMPUTER EQUIPMENT | 185,243 | 9,279 | 22,962 | 21,755 | 11,395 | 38,080 | 81,771 |
| 531050 | DESKTOP SOFTWARE SUPPLIES | 5,533 | - | 2,026 | 1,905 | - | 614 | 988 |
| 531060 | UNDERCOVER SUPPLIES & MATERIAL | 6,695 | 140 | 10,000 | (140) | (3,305) | - | - |
| 531070 | PHOTOGRAPHY FILM VIDEO SUPPLY | 6,210 | - | - | 2,583 | 1,300 | 2,327 | - |
| 531080 | TRAINING MATERIALS | 8,816 | 911 | 1,518 | 5,037 | 70 | 678 | 603 |
| 531090 | AMMUNITION SUPPLIES | 518,352 | - | - | 149,199 | - | - | 369,154 |
| 531100 | ANIMALS & ANIMAL SUPPLIES | 8,590 | 709 | - | 2,505 | 3,238 | 1,208 | 930 |
| 531110 | CLEANING SUPPLIES | 197,037 | 9,686 | 42,434 | 37,535 | 29,421 | 46,174 | 31,788 |
| 531120 | CLINICAL MEDICAL SUPPLIES | 522,522 | 1,921 | 115,638 | 12,847 | 137,099 | 104,373 | 150,644 |
| 531130 | LAND MAINTENANCE SUPPLIES | 814,269 | 11,549 | 181,238 | 297,173 | 115,324 | 114,666 | 94,319 |
| 531140 | BUILDING MAINTENANCE SUPPLIES | 8,220 | 1,130 | 2,471 | 1,350 | 2,570 | 120 | 580 |
| 531150 | FOOD AND BEVERAGES SUPPLIES | 54,012 | 4,470 | 6,356 | 5,654 | 18,393 | 14,740 | 4,398 |
| 531160 | RECREATIONAL SUPPLIES | 362,048 | 23,551 | 29,514 | 49,966 | 52,939 | 156,426 | 49,653 |
| 531170 | EQUIP MAINT SUP-LOW COST ITEM | 119,028 | 1,125 | 21,085 | 26,556 | 8,239 | 42,530 | 19,493 |
| 531180 | VEHICLE MAINTENANCE SUPPLIES | 497,648 | 531 | 88,230 | 90,064 | 106,479 | 62,438 | 149,907 |
| 531200 | UNIFORMS AND APPAREL SUPPLIES | 401,093 | 26,581 | 44,520 | 51,705 | 44,162 | 170,179 | 63,947 |

Trial Balance by Fund
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| ACCT | DESCRIPTION | February, 2024 YEAR TO DATE | 2024-1 | 2024-2 | 2024-3 | 2024-4 | 2024-5 | 2024-6 |
|---|---|---|---|---|---|---|---|---|
| 531210 | INVENTORY PURCH-MAT & SUPPLIES | 1,304 | - | 741 | - | - | - | 563 |
| 531220 | MAINTENANCE SUPPLIES PARTS NOC | 279,989 | 2,984 | 23,660 | 82,665 | 104,008 | 36,672 | 30,000 |
| 531230 | SAFETY GEAR | 358,647 | 271 | 64,076 | 134,805 | 52,454 | 73,985 | 33,057 |
| 531250 | EQUIP OUTSIDE REPAIRS SVCS NOC | 1,211 | - | 439 | - | - | 772 | - |
| 531260 | CHEMICAL SUPPLIES | 98,860 | - | 62,452 | 5,955 | 13,504 | 12,429 | 4,520 |
| 531999 | PCARD CHARGE CLEARING ACCOUNT | 8,702 | 18,280 | (4,828) | 56,740 | (31,783) | (241) | (29,466) |
| 532000 | BUILDINGS FACILITIES MAINT REP | 1,068,312 | 22,257 | 143,070 | 356,065 | 152,164 | 217,839 | 176,918 |
| 532020 | LAND LANDSCAPING - MAINT & REP | 45,461 | 721 | 5,191 | 3,318 | - | 6,881 | 29,350 |
| 532030 | PUBLIC ACCESSES-MAINT & REP | 1,101,244 | 21,401 | 294,717 | 195,015 | 125,245 | 231,990 | 232,876 |
| 532040 | VEHICLES - MAINT & REPAIRS | 19,456 | 634 | 6,578 | 3,069 | 3,303 | 1,913 | 3,959 |
| 532080 | PUBLIC SAFETY EQUIP-MAINT REP | 116,816 | - | - | - | 73,208 | 43,608 | - |
| 532120 | BUILDINGS - INSIDE | 5,965 | - | 1,400 | - | - | - | 4,565 |
| 532130 | BUILDINGS - OUTSIDE | 48,832 | - | 4,091 | 23,403 | 5,990 | 6,369 | 8,979 |
| 532210 | SWIMMING POOLS | 24,231 | - | 3,220 | 5,230 | 6,009 | 3,197 | 6,575 |
| 533000 | EQUIPMENT MAT 500 - 4 999 99 | 618 | - | - | - | - | 618 | - |
| 533010 | FURNITURE 500 - 4 999 99 | 2,998 | - | 1,574 | - | - | 543 | 881 |
| 533020 | DATA PROCESS EQP 500-4 999 99 | 134,269 | - | 4,865 | 36,568 | 25,860 | 31,697 | 35,279 |
| 533030 | OTHER EQUIPMENT 500-4 999 99 | 165,135 | - | 538 | 3,170 | 41,605 | 79,243 | 40,579 |
| 533040 | FURNITURE & EQUIP LESS 500 | 19,174 | - | 2,386 | - | 8,141 | 4,994 | 3,652 |
| 540000 | PHONE & INTERNET | 934,559 | 154,279 | 167,985 | (14,768) | 345,119 | 225,554 | 56,391 |
| 540020 | WIRELESS COMMUNICATION SERVICE | 595,726 | 36,959 | 93,086 | 18,544 | 42,001 | 110,603 | 294,534 |
| 540030 | POSTAGE | 45,036 | 60,000 | (46,835) | 11,017 | 6,153 | 9,380 | 5,320 |
| 540040 | SHIPPING | 2,337 | 469 | 250 | 98 | 305 | 425 | 789 |
| 541000 | ELECTRICITY | 3,742,307 | 653,983 | 749,404 | 700,738 | 631,594 | 661,679 | 344,910 |
| 541010 | WATER | 3,897,751 | 1,001 | 1,488,596 | 1,091,042 | 651,655 | 350,273 | 315,185 |
| 541020 | NATURAL GAS OTHER | 598,452 | 1,393 | 47,126 | 72,164 | 98,213 | 174,609 | 204,947 |
| 542000 | TRAVEL EXPENSES - ELECTED OFFI | 3,041 | - | - | - | - | - | 3,041 |
| 542005 | TRAVEL EXPENSE | 30 | - | - | - | - | - | 30 |
| 542010 | TRAVEL EXPENSES - EMPLOYEES | 171,774 | 52,987 | 28,264 | 14,810 | 10,894 | 25,645 | 39,174 |
| 542030 | MILEAGE ALLOWANCES | 2,331 | 44 | 279 | 285 | 187 | 1,237 | 299 |
| 544020 | GENERAL LIABILITY INSURANCE EX | 620,373 | 497,029 | 9,287 | (9,287) | 89,247 | - | 34,097 |
| 544050 | OPERATING CONTINGENCY RESERVE | 344,292 | 4,381 | 40,558 | 44,247 | 77,729 | 8,280 | 169,098 |
| 544060 | OTHER SERVICES CHARGES EXPENSE | 117,061 | 12,124 | 15,400 | 48,115 | 16,519 | 10,853 | 14,051 |
| 544080 | PRISONER CUSTODY EXPENSE | 155,872 | - | - | - | 93,523 | 31,174 | 31,174 |
| 544090 | PROPERTY INSURANCE EXPENSE | (854,278) | (859,319) | - | - | - | - | 5,041 |
| 544101 | PUBLIC INFORMATION SEMINAR | - | 7,638 | (7,638) | - | - | - | - |
| 544115 | PROFESSIONAL DEVELOPMENT | 4,648 | 719 | 1,929 | - | - | 2,000 | - |
| 544120 | SEMINARS CONTINUING EDUCATION | 192,333 | 44,902 | 64,289 | 31,475 | 16,075 | 13,132 | 22,460 |
| 544130 | VEHICLE INSPECTIONS LICENSES E | 1,210 | 124 | 521 | - | 488 | - | 77 |
| 544140 | PROFESSIONAL LICENSES & MEMBER | 272,551 | 29,248 | 111,540 | 20,387 | 56,726 | 18,552 | 36,098 |
| 544170 | VOLUNTEER MILEAGE | 142 | 142 | - | - | - | - | - |
| 544240 | TUITION REIMBURSEMENT | 790,825 | 45,085 | 80,944 | 47,970 | 165,916 | 334,476 | 116,434 |
| 544250 | 2 FOR THE ARTS | 3,861 | 889 | 2,182 | - | - | - | 790 |
| 552000 | COMMUNITY SERVICE PROJECTS | 4,113 | - | 470 | 2,035 | 355 | 1,027 | 228 |
| 554020 | BANK SVC CHRGS & CR CARD FEES | 141,092 | 31,614 | 23,450 | 23,639 | 17,856 | 18,435 | 26,098 |
| 554050 | CHANGE FUND SHORTAGE | - | - | 0.15 | (0.15) | - | - | - |
| 554060 | CASH RECEIPTS SHORT(OVER)- EXP | (64) | (12) | 13 | 43 | 19 | (133) | 7 |
| 554090 | DAMAGES SETTLEMENTS EXPENSE | 494,900 | 345,912 | 39,451 | 12,122 | 145,042 | 51,666 | (99,292) |
| 560000 | CITY GRANT MATCH | 225,487 | (8,873) | 140,836 | 24,462 | 21,948 | 10,863 | 36,251 |
| 570000 | INTERFUND TRANSFERS (USES) | 6,963,855 | 868,349 | 868,349 | 868,349 | 908,482 | 868,349 | 2,581,977 |
| 580020 | BUILDINGS & BLDG IMPROVEMENTS | 10,000 | 10,000 | - | - | - | - | - |
| 580060 | CARS VANS LT TRKS MOTORCYCLE | 143,383 | - | - | - | - | 120,022 | 23,361 |
| 580090 | FURNITURE FIXTURES & EQUIPMENT | 54,107 | - | 27,507 | 26,600 | - | - | - |
| 580290 | HEAVY EQUIPMENT | 38,192 | - | 5,000 | - | 8,775 | - | 24,417 |
| | **Expenditures** | 237,464,290 | 30,712,414 | 41,986,606 | 39,585,546 | 43,669,513 | 41,256,057 | 40,254,154 |