FY 2022 3rd Quarter Financial Report & FY 2023 Proposed Budget Adjustments

August 1, 2022

Agenda

- FY 2022 3rd Quarter Financial Report

  City Council Item 2a
- FY 2023 Proposed Budget Adjustments

  City Council Item 2b

FY 2022 3rd Quarter Summary

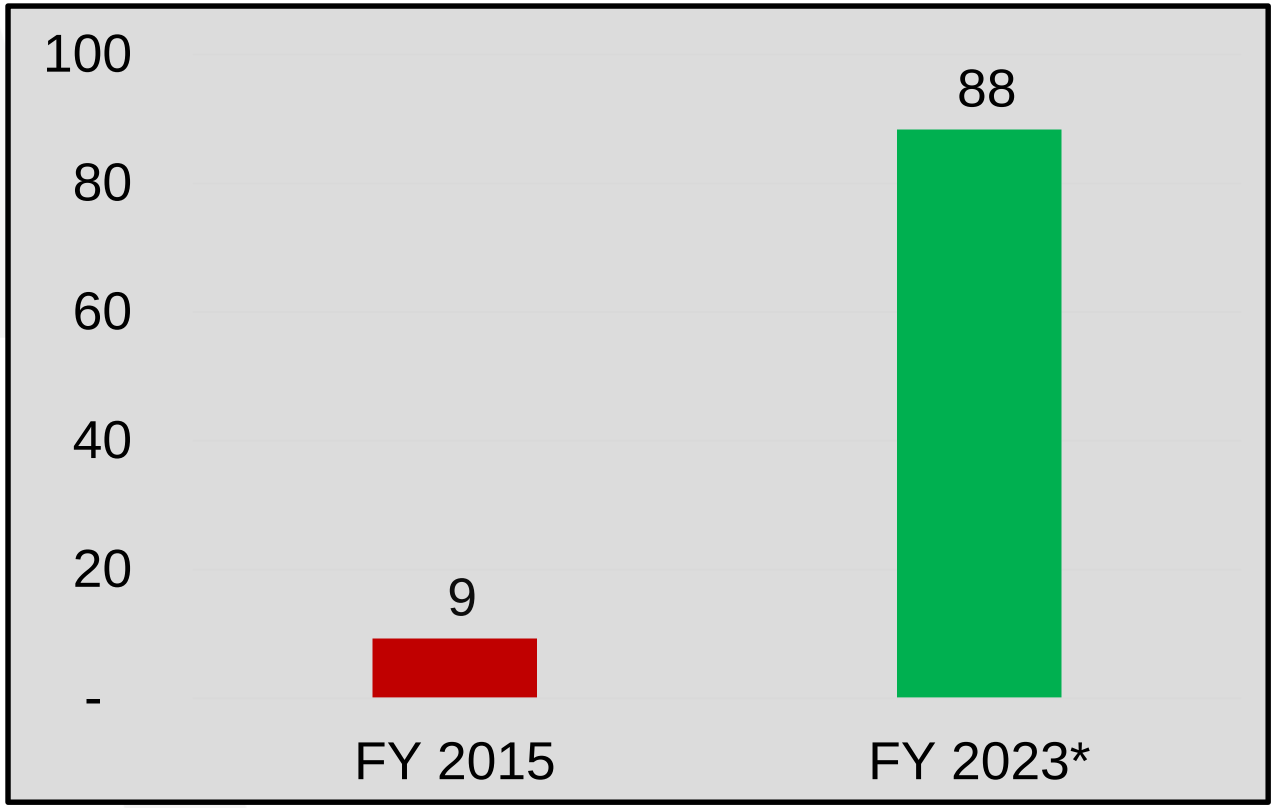
- Sales tax continues to perform at historic levels – big box retailers, online sales
- Mixed Beverage (alcohol) tax higher than pre-COVID level
- Bridge crossing revenue approaching pre-COVID numbers
- Vacancies and attrition – sign-on bonus, mid-year pay increases, mid-year increase to minimum wage, increased overtime
- Increasing costs in fuel, electricity, materials, and contracts
- FY 2023 Budget was based on available data through March 2022
- Based on additional data received we will be recommending adjustments to available revenue for FY 2023

FY 2022 General Fund
(Projected FY Ending 8/31/2022)

	FY 2022 Budget	FY 2022 Actuals	FY 2022 Projected	Variance
Revenue..........	$501,230,863	$464,540,458	$511,967,624	$10,736,761
Expenses........	$501,230,863	$ 352,737,245	$490,064,678	$11,166,185
FY 2022 Projected Surplus......................................				**$21,902,946**

*FY 2022 actuals are preliminary and unaudited

General Fund Reserves # of Operating Days
(Unrestricted Fund Balance)



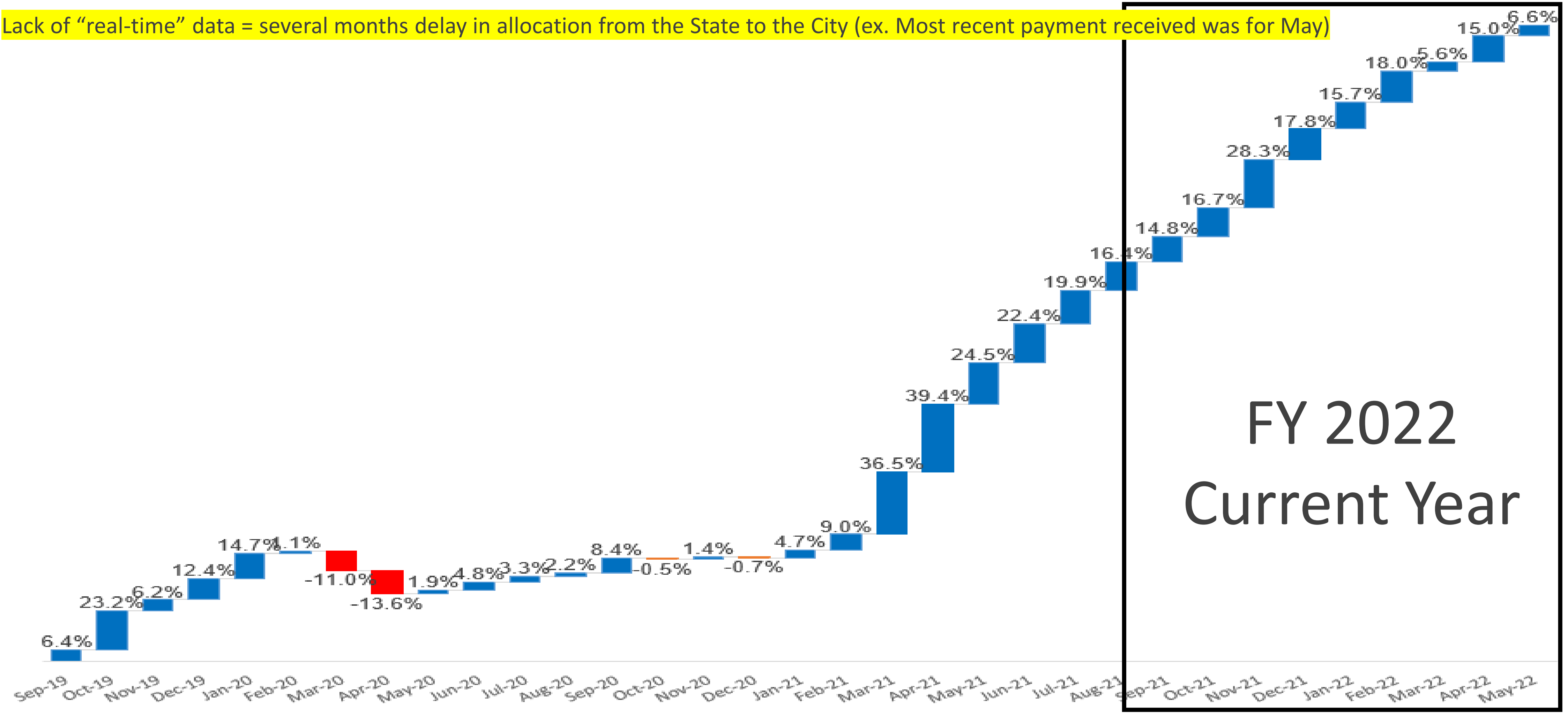
- 90 days is the “gold standard” and is our target
- Reserves are critical for
    - ensuring strong financial position
    - improving bond rating to save on interest costs on debt
    - Economic uncertainty and inflationary impacts

FY 2022 General Fund Revenue
3rd Quarter Summary

Revenue	FY 2022 Budget	FY 2022 Actuals	FY 2022 % Collected	FY 2021 Actuals	FY 2021 % Collected
Property Taxes...........................	235,929,354	232,745,980	98.7%	227,921,714	100.0%
Sales Taxes.............................	105,957,017	94,613,415	89.3%	80,375,589	97.3%
Franchise Fees.........................	49,750,000	40,095,210	80.6%	36,376,753	80.0%
Charges for Services................	25,595,317	21,166,715	82.7%	17,380,843	61.9%
Other Sources..........................	53,695,033	52,155,333	97.1%	30,038,011	96.4%
Licenses and Permits................	12,743,122	10,395,814	81.6%	10,335,292	97.1%
Fines and Forfeitures................	5,653,301	5,944,105	105.1%	4,871,962	98.4%
Rents and Other........................	10,613,913	7,190,240	67.7%	7,141,416	66.9%
Intergovernmental....................	1,168,809	65,787	5.6%	1,199,284	80.8%
Interest....................................	125,000	167,859	134.3%	90,611	90.6%
TOTAL REVENUES	**$ 501,230,865**	**$ 464,540,457**	**92.7%**	**$ 415,731,475**	**94.1%**

Sales Tax Comparison

Lack of "real-time" data = several months delay in allocation from the State to the City (ex. Most recent payment received was for May)



Sales Tax

MONTH	FY 2019	FY 2020	FY 2021	FY 2022	FY2021 - FY2022 $ VARIANCE	FY2021 - FY2022 % VARIANCE
SEPTEMBER	8,016,728	8,531,453	9,249,868	10,620,471	1,370,603	14.82%
OCTOBER	6,654,004	8,196,972	8,151,893	9,516,270	1,364,377	16.74%
NOVEMBER	7,534,722	8,000,613	8,114,935	10,410,936	2,296,001	28.29%
DECEMBER	9,823,987	11,043,946	10,970,054	12,918,763	1,948,709	17.76%
JANUARY	6,723,544	7,708,830	8,069,558	9,339,133	1,269,575	15.73%
FEBRUARY	6,907,203	6,985,854	7,616,442	8,987,021	1,370,578	17.99%
MARCH	9,033,420	8,039,429	10,975,509	11,589,220	613,711	5.59%
APRIL	7,727,934	6,680,305	9,309,326	10,703,166	1,393,840	14.97%
MAY	7,578,589	7,724,896	9,617,957	10,252,620	634,662	6.60%
JUNE	8,495,973	8,907,540	10,898,661			
JULY	7,764,926	8,017,974	9,613,617			
AUGUST	7,591,264	7,759,741	9,033,541			
TOTAL	**93,852,294**	**97,597,554**	**111,621,361**	**94,337,599**	**12,262,056**	**14.94%**

FY 2022 General Fund Expenditure 3rd Quarter Summary

Strategic Goal	FY 2022 Budget	FY 2022 Actuals	FY 2022 % Expended	FY 2021 Actuals	FY 2021 % Expended
Economic Development …..............	1,961,689	1,197,079	61%	1,118,075	61%
Public Safety…............................	290,553,847	201,775,843	69%	205,788,801	74%
Visual Image…............................	6,950,879	4,967,276	71%	4,865,915	66%
Quality of Life….........................	53,429,275	29,336,067	55%	21,983,776	51%
Communication….........................	21,442,986	13,616,345	64%	13,816,644	73%
Sound Governance….....................	66,569,626	66,625,462	100%	33,142,010	74%
Infrastructure…...........................	52,567,893	30,246,274	58%	27,434,858	66%
Healthy, Sustainable Community…..	7,754,668	4,972,899	64%	4,572,276	61%
Grand Total	**501,230,863**	**352,737,245**	**70.4%**	**312,722,355**	**70.8%**

FY 2022 General Fund Expenditure 3rd Quarter Summary

EXPENDITURES BY CATEGORY	FY 2022 Budget	FY 2022 Actuals	FY 2022 % Expended	FY 2021 Actuals	FY 2021 % Expended
Personal Services……………………………….	347,760,554	248,271,144	71%	245,840,601	72.5%
Contractual Services…………………………….	41,286,664	25,471,462	62%	26,084,760	73.5%
Materials and Supplies…………………………	23,493,167	13,653,467	58%	10,726,827	53.0%
Operating ………………………………………	25,758,358	17,601,887	68%	14,693,762	59.9%
Non-Operating …………………………………	1,624,207	2,171,788	134%	598,037	35.0%
Intergovernmental………………………………	1,610,978	661,847	41%	400,293	26.3%
Transfers…………………………………………	59,245,034	44,373,199	75%	13,417,389	69.7%
Capital……………………………………………	451,901	532,278	118%	960,687	441.8%
TOTAL EXPENDITURES	**501,230,863**	**352,737,071**	**70.4%**	**312,722,355**	**70.8%**

FY 2023 Proposed Budget Adjustments

City Council Item 2b

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Budget Development Approach

- Provides ***financial relief*** to taxpayers through strategic economic recovery
- *Continues our commitment* to the community with the ***completion of bond projects*** (capital and operating costs) and providing exceptional services
- **Invests aggressively** in our *workforce* through compensation, benefits, and incentives
- Adds cost increases in **contractual obligations and fixed costs** due to current *economic environment* (inflation, supply chain issues, etc)

COVID & Economic Uncertainty

- Unknown potential long-term health, financial, operational, and economic impacts
- Revenue impacts – ex. sales tax, bridges, licenses and permits, etc.
- Inflationary pressures are driving costs up – fuel and supply chain disruptions, increasing contract costs (ex. security, janitorial, etc.)
- Tight labor market – hiring challenges and competitiveness
- Global geopolitical instability (Russia, Ukraine, Immigration)

COVID-19 Impact and Response – Year 4

FY 2020

- Proactive adjustments in response to financial impacts
- Utilized financial tools/resources created prior to COVID-19 to minimize impact

FY 2021

- No tax rate increase
- Unfunded vacancies, deferred pay-go spending (streets and public safety capital), deferred opening new amenities and capital projects

FY 2022

- No tax rate increase for second year
- Lower taxes for Over 65 and Disabled
- Phased-in approach to restoring adjustments made in current year

FY 2023 (begins Sep. 1, 2022)

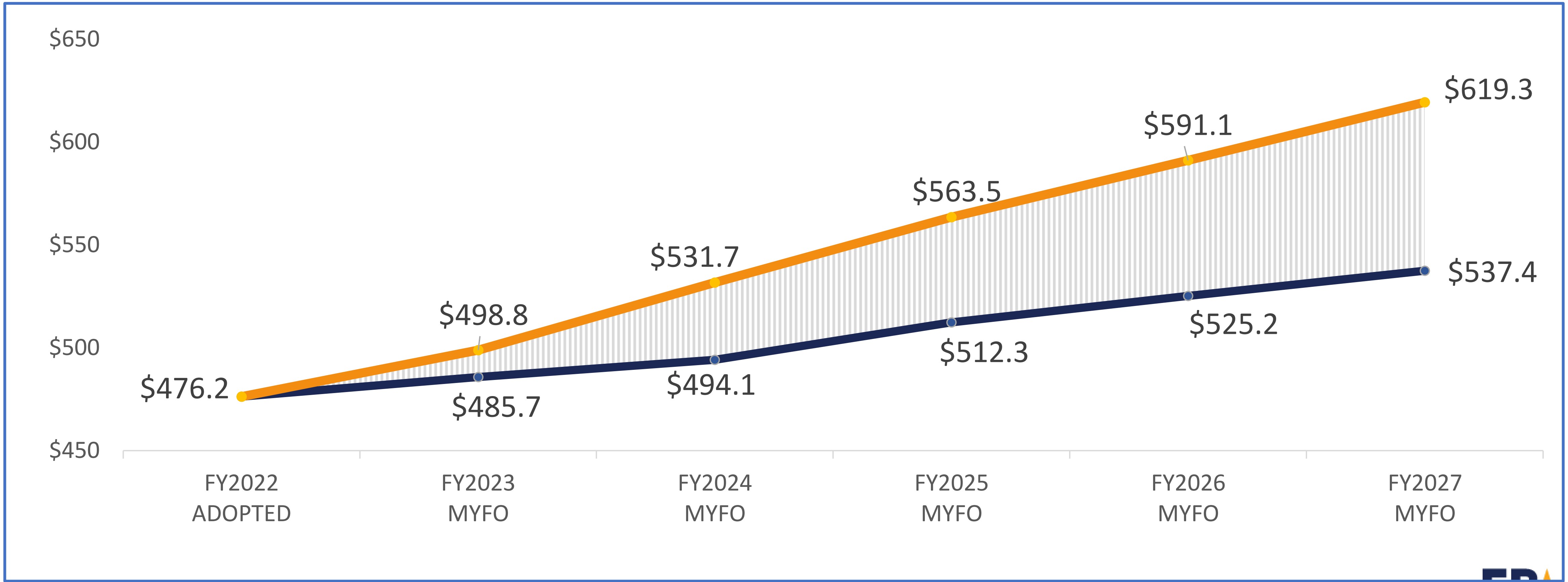
- Tax Rate Decrease
- Tax Relief for Over 65 and Disabled
- Continued Economic Uncertainty

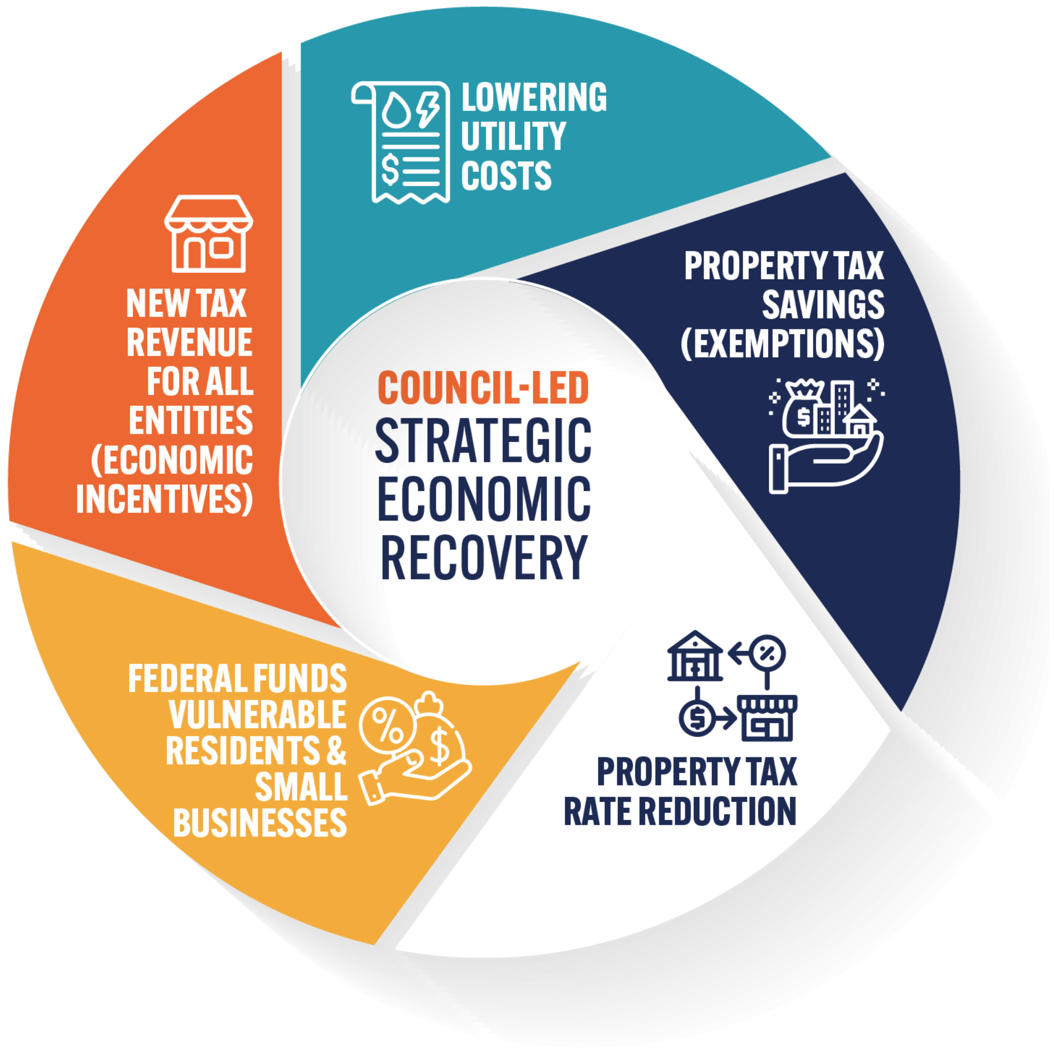
2020 → 2021 → 2022 → 2023

5-Year Forecast
Major Cost Drivers

- Increase police/fire staffing and new collective bargaining agreements
- 2012 Quality of Life Bond and 2019 Public Safety Bond operation and maintenance costs
- Workforce Investments – continuing to be aggressive with compensation
- Inflation increases and supply chain issues impacting contractual obligations and fixed costs

FY2023-FY2027 MYFO
From February 2022





Helping our Community

Council-led Strategic Economic Recovery

Helping our Community
Council-Led Strategic Economic Recovery

- **No tax rate increase** for the last two years and tax decrease provided last year for 52,000 seniors & disabled
- Tax rate **decrease proposed** for upcoming budget
- State constitutional amendment increasing the amount of the **homestead exemption savings** from $25,000 to $40,000
- $196 million in **savings on Texas Gas** costs (Winter Storm URI)
- $28.3 million **savings on El Paso Electric** rate case settlement (approx. $117 savings on avg. residential bill)
- $268 million in **new property tax revenue** for all taxing entities as a result of City Economic Incentive Agreements
- $37 million for **rental and utility assistance** (ERA), $29.4 million in Community Development from CARES and ARPA, and $35.9 million for **small business assistance**

FY 2022/23 Budget Highlights

- Tax rate decrease to minimize the impact on residents as directed by City Council on April 26, 2022, and July 19, 2022
- Increases uniform staffing by 60 new positions (29 police and 31 fire) and funds new police cars and fire equipment
- Continues street resurfacing program, traffic safety program, neighborhood traffic mitigation program, and street striping and light program

FY 2022/23 Budget Highlights

- Includes operating costs for bond projects - Children's Museum, Mexican American Cultural Center, Penguin exhibit, Joey Barraza and Vino regional park
- Increases minimum wage by 6.8% (to$11.86), City paying increases in employee healthcare costs, and new/improved incentives
- Increases in fixed costs and contracts such as information technology, janitorial, security, November election, appraisal services, and utilities

Competitive Wages for Workforce
Presented June 2022

Increase minimum wage by 6.8%, to $11.86 an hour effective **May 2023**.
Providing lump-sum payments of $175 or $250 based on performance evaluation rating
Increase service-time pay for longevity of employees (every five years of service to compensate long-term employees)
City covering healthcare cost increase for employees and Shape-it-Up wellness program – up to $1,800 annually, Live Active El Paso!
City will continue to pay for the sign-on incentive ($1,000, with $500 after the first 30 days and $500 at the end of the 6 months)

Proposed General Fund Revenue
Presented June 27, 2022

Category	FY 2021	FY 2022	FY 2023	FY 2022 / FY 2023	
	Adopted	Adopted	Proposed	Variance	Percent
PROPERTY TAXES	226,894,834	235,929,354	245,266,317	9,336,963	4%
SALES TAXES	82,572,139	105,957,017	112,783,370	6,826,353	6%
FRANCHISE FEES	45,465,495	49,750,000	51,221,350	1,471,350	3%
CHARGES FOR SERVICES	31,413,624	28,636,083	30,250,649	1,614,565	6%
FINES AND FORFEITURES	4,950,740	5,653,301	6,797,584	1,144,283	20%
LICENSES AND PERMITS	10,640,778	12,743,122	12,944,114	200,992	2%
INTERGOVERNMENTAL REVENUES	984,329	1,168,809	1,268,809	100,000	9%
INTEREST	100,000	125,000	125,000	-	0%
RENTS AND OTHER	2,793,181	2,236,970	2,277,531	40,561	2%
OTHER SOURCES (USES)	4,998,408	5,336,175	5,321,175	(15,000)	0%
OPERATING TRANSFERS IN	31,171,793	28,695,033	36,585,795	7,890,763	27%
TOTAL REVENUES	**441,985,321**	**476,230,863**	**504,841,694**	**28,610,830**	**6%**

- Property taxes – assumes 7% increase in taxable values and reduction of 1.4 cents to the O&M rate
- Sales taxes – assumes 6% increase from the adopted budget. Current year is up 16.2% through first seven months.
- Franchise fees - to align with EPWater and El Paso Electric actuals
- Charges for Services – align with actuals
- Fines and Forfeitures – align with actuals
- Operating transfers in – includes repayment of general fund subsidy to TRZ 2 and increase in international bridge transfer

General Fund Summary by Vision Block
Presented June 27, 2022

BUDGET BY VISION BLOCK		FY 2022 Adopted	FY 2023 Proposed	Variance
VIBRANT REGIONAL ECONOMY	Goal 1: Economic Development	1,961,689	2,821,814	860,125
	Goal 3: Visual Image	6,950,879	8,362,486	1,411,606
	VISION BLOCK TOTAL	**8,912,569**	**11,184,300**	**2,271,731**
SAFE AND BEAUTIFUL NEIGHBORHOODS	Goal 2: Public Safety	290,553,847	304,354,254	13,800,407
	Goal 7: Infrastructure	52,567,893	52,683,081	115,188
	Goal 8: Healthy, Sustainable Community	7,754,668	8,054,211	299,542
	VISION BLOCK TOTAL	**350,876,408**	**365,091,546**	**14,215,138**
ERCEO	Goal 4: Quality of Life	53,429,275	61,927,805	8,498,530
	VISION BLOCK TOTAL	**53,429,275**	**61,927,805**	**8,498,530**
HIGH PERFORMING GOVERNMENT	Goal 5: Communication	21,442,986	22,916,444	1,473,458
	Goal 6: Sound Governance	41,569,626	43,721,600	2,151,973
	VISION BLOCK TOTAL	**63,012,612**	**66,638,044**	**3,625,431**
	TOTAL GENERAL FUND	**$ 476,230,863**	**$ 504,841,694**	**$ 28,610,831**

FY 2023 RECOMMENDATIONS

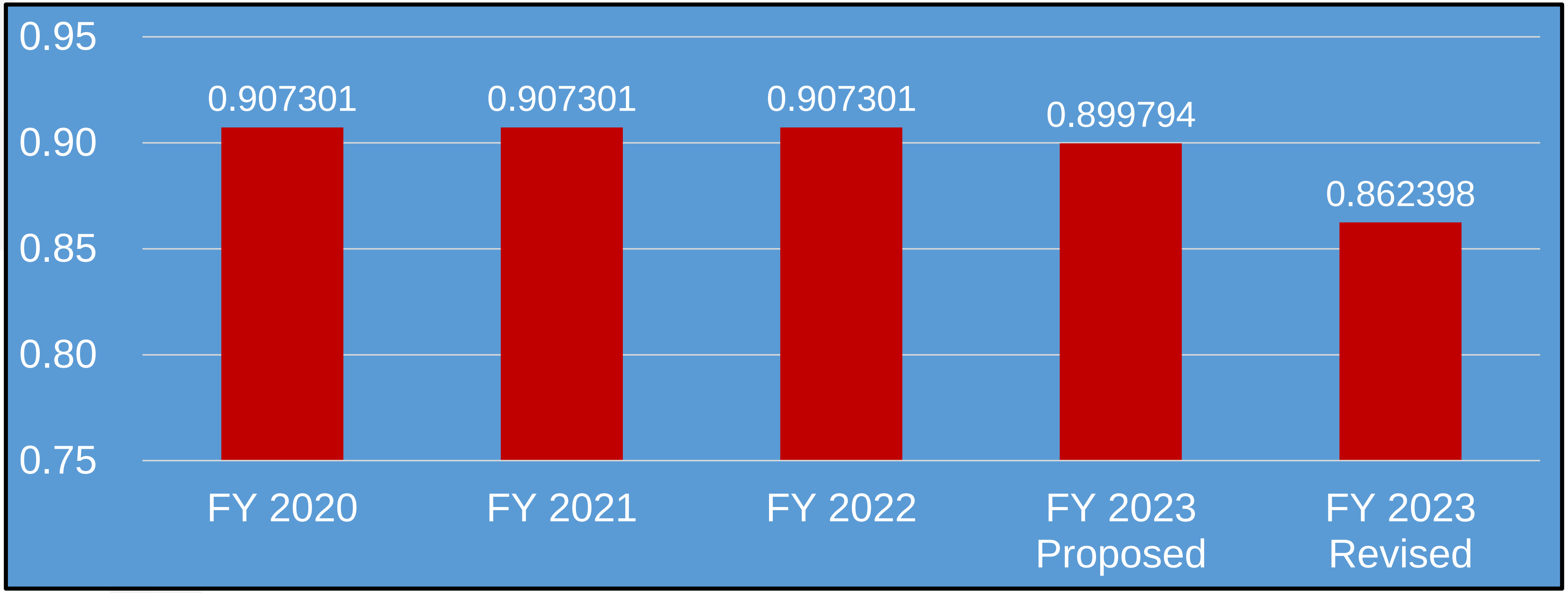
FY 2023 Recommendations

- Proposed original tax rate reduction of 0.75 cents, plus additional 3.74 cent tax reduction (total of 4.49 cents)
- Revising revenue estimates for franchise fees based on additional payments recently received
- Utilizing additional revenue to address inflation impacts, supply chain increases, and workforce wages
- Focusing on long-term financial sustainability (upcoming and future cost increases as presented in 5 year outlook)

FY 2023 Revenue Adjustments

	FY 2022 ADOPTED	FY 2022 PROJECTED	FY 2023 PROPOSED	FY 2023 REVISED	ADJUSTMENT
TEXAS GAS SERVICE	6,200,000	8,652,749	6,441,800	7,610,708	1,168,908
ONEOK	350,000	2,047,525	361,550	750,000	388,450
EL PASO WATER UTILITIES	18,800,000	19,947,180	19,552,000	21,245,700	1,693,700
EL PASO ELECTRIC	16,800,000	18,906,472	17,102,400	19,246,789	2,144,389
TOTAL	**$42,150,000**	**$49,553,926**	**$43,457,750**	**$48,853,196**	**$5,395,446**

Property Tax Rate



FY 2023 Reduction of 4.49 cents = $19.3 million

FY 2023 General Fund Budget

FY 2023 Proposed Budget	**$504,841,694**
Net Increase Based on Revised Tax Rate	$2,214,132
Adjustment to Franchise Fees & Temporary Court	$5,695,446
FY 2023 Revised Budget	**$512,751,272**

FY 2023 Proposed General Fund Adjustments

Request/ Recommendation	Description	FY 2023 Revised
Council Request	150th City Anniversary/Summer Fiesta	550,000
Council Request	Energy Efficiency Projects	250,000
Council Request	Council Staffing Adjustments	401,111
Council Request	Disabled Discount (Sun Metro)	No Impact
Council Request	William Beaumont Circulator (Sun Metro)	TBD
Staff Recommendation	Move up Compensation Increases (Effective Sept. & March) & Staffing Adjustments	2,908,467
Staff Recommendation	General Fund Capital Maintenance (Vehicles, Facilities, Parks Amenities)	3,000,000
Staff Recommendation	Additional Police and Fire Vehicle Replacement	1,000,000
Staff Recommendation	November 2022 Election (75% paid in FY 2022)	(500,000)
Staff Recommendation	Temporary Court	300,000
	Total Adjustments	**$7,909,578**

Competitive Wages for Workforce -

Need to More Aggressive

Revised Recommendation
<u>Increase minimum wage by 9%</u> (from \$11.11 to \$12.11) over two phases. ½ in September 2022 and ½ in March 2023
Over two phases, all employees will receive a total pay increase of \$1.00 per hour, with a minimum of 2.5%

	FY 2022 (Sept. & May)	FY 2023 (Sept. & March)
Hourly (GS)	7.5% ↑	6.4% ↑
Managerial (PM)	3.8% ↑	4.0% ↑
Executive (EX)	2.3% ↑	2.5% ↑

Based on average salary

Council Budget Requests

As of June 28, 2022

Motion	Department	Department Response	Cost
Raising the Sun Metro fee for disabled passengers from $0.30 to $0.50	SUN METRO	Sum Metro will accept the lower fee than proposed. However, please note that reducing the operational revenues hinders Route expansion to places such as Beaumont Medical center and other areas throughout the city.	No impact can be calculated since it is a new fee
A circulator pilot for bus services to the new William Beaumont Hospital	SUN METRO	Sun Metro will continue to work on a recommendation regarding a multi-pronged approach to meet the needs of the various customers.	TBD

Council Budget Requests
As of June 28, 2022

Motion	Department	Department Response	Cost
Funding for an International Mass Transit Feasibility Study	SUN METRO/ INTERNATIONAL BRIDGES	The proposed feasibility study would address, among other topics, the following elements: - Study existing conditions of regional POEs - Explore the introduction of an international mass transit operation - Evaluate possible port expansion and redesign - Determine ideal location of international mass transit location - Analyze traffic patterns in both US and MX - Determine current and projected levels of international traffic - Identify permits or approvals required for project development - Propose and evaluate opportunities for the use of advanced technologies - Develop estimated cost of project development and construction - Determine future O&M costs associated with the project	$2M

EP TX CITY OF EL PASO

Council Budget Requests
As of June 28, 2022

Motion	Department	Department Response	Cost
Direct staff to return during a work session in FY2023 concerning the sustainability of the streetcar system to include naming rights and sponsorships of streetcar stops in addition to other revenue sources for the streetcar.	SUN METRO	Sun Metro looks forward to working with Council to implement policies and programs that will make the Streetcar sustainable over the long term.	No Cost
Funding for a Summer Fiesta in 2023	PARKS AND RECREATION	This would only be for an event similar to Winterfest.	$ 550,000

Council Budget Requests
As of June 28, 2022

Motion	Department	Department Response	Cost
Funding for Council offices to have 2 full-time employees	OMB	This includes an increase to staffing from a (0.5 FTE) part-time position $12,175.83 to a full-time (1.0 FTE) position at $53,000 salary.	$ 401,111
Funding for a climate action plan	Community and Human Development	Currently included in the November Bond Proposal is $5 million. $1.2M for the Climate Action Plan and $3.8M for Action Plan and Urban Energy Plan Implementation sample projects Additionally, staff recommends $250,000 for energy efficiency projects.	$ 250,000

FY 2023 Proposed Property Tax Rate

Property Tax Rate

	FY 2022 Adopted	FY 2023 Proposed	FY 2023 Revised
Operating & Maintenance	$0.621636	$0.607927	$0.585269
Debt Service	$0.285665	$0.291867	$0.277129
Total	**$0.907301**	**$0.899794**	**$0.862398**

Introduction of Tax Rate Ordinance

Introduction of the Ordinance setting the tax rate at the rate of

0.862398

of one percent of the assessed value on all property, real, personal, and mixed

Requested Council Actions

- Agenda Item # 3 - Introduction of the Ordinance setting the tax rate at the rate of 0.862398
- Agenda Item #2 – Approve budget adjustments totaling $7,909,578 as presented on slide 29

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

Integrity, Respect, Excellence, Accountability, People

CAPITAL IMPROVEMENT PROGRAM (CIP)
BUDGET TRANSFER REPORT
THIRD QUARTER FY 2022

Date Completed	Fund	Amount	Project	BT Number and Justification	Funding Source
3/4/2022	4740	($39,968)	PCP13ST007Y5	BT#2022-0353 Transfer project savings from completed projects (Ped Element Sidewalk, NTMP, Animal Services and Spray Park Amenities.	2013 STREET INFRASTRUCTURE
		$39,968	PCPBALANCE		
	4741	($39,413)	PCP17PRK02		CO 2017 ISSUE
		$39,413	PCPBALANCE		
	4746	($252,395)	PCP20NTMPMASTER		2020 Capital Funding Plan
		$262,395	PCPBALANCE		
		($10,000)	PIF20AS010		
3/4/2022	4740	$122,864	PCP17ST028	BT#2022-0415 Transfer from PCPBALANCE Fund 4741 into Doniphan and Bird Traffic Signal and West Green Traffic Signal	2013 STREET INFRASTRUCTURE
		$122,864	PCP17ST031		
		($245,727)	PCPBALANCE		
3/4/2022	4740	($2,785)	PCP14ST001	BT#2022-0416 Transfer project savings into PCPBALANCE from Edgemere Trail Widening Lighting and Landscaping, Sunglow Landscaping, Edgemere RC Poe Rnd	2013 STREET INFRASTRUCTURE
		($4,698)	PCP18ST008		
		$7,483	PCPBALANCE		
	4741	($100,355)	PCP19ST014		CO 2017 ISSUE
		$100,355	PCPBALANCE		
	4745	($37,164)	PCP19ST014		2019 CAPITAL PLAN
		$37,164	PCPBALANCE		
	4746	($12,480)	PCP19ST014		2020 Capital Funding Plan
		$12,480	PCPBALANCE		
3/9/2022	4743	$0	PCP14IB001	BT#2022-0397 To increase the budget for fund 4950 based on the FPAA and balance the budget for Paso Del Norte Roundabout - PCP14IB001	CO ISSUE FY18
	4950	$21,018	PCP14IB001		Capital Projects-TxDot
3/16/2022	4800	$0	PCP20FDSTATIO36	BT#2022-0409 Allocate budget for the Public Safety Bonds for ground breaking and ribbon cutting, no overall change to project budget.	GOP 2012 QUALITY OF LIFE
		$0	PCP20FDSTATIO38		
		$0	PCP20FDTRAINING		
		$0	PCP20PDEASTSIDE		
		$0	PCP20PDTRAINING		
3/17/2022	4740	($2,716)	PCP16TRAN02	BT#2022-0392 Transfer project savings from River Bend Hiking and Biking and QOL Upgrade to Museum projects into PCPBALANCE.	2013 STREET INFRASTRUCTURE
		$2,716	PCPBALANCE		
	4800	($134,730)	PCP13MUS08		GOP 2012 QUALITY OF LIFE
		$134,730	PCPBALANCE		
3/17/2022	4740	$18,464	PCP13ST003Y1J	BT#2022-0393 Transfer from PCPBALANCE into Toni Mary Jeanne and Yvonne Street project this will complete project	2013 STREET INFRASTRUCTURE
		($18,464)	PCPBALANCE		
3/18/2022	4800	($25,000)	PCP13PRKA03	BT#2022-0387 Transfer project savings from Park projects into PCPBALANCE - Jan Sumrall - P Harris Rec Cntr - Ascarate to Riverside Paved Trail - Cheryll Ladd Park - Bartlett Park	GOP 2012 QUALITY OF LIFE
		($18,248)	PCP13PRKA04		
		($1,496)	PCP13PRKA13		
		($2,097)	PCP13PRKD09		
		($73,985)	PCP13PRKE01A		
		$120,826	PCPBALANCE		
3/18/2022	4800	$0	PCP13PRKA23A	BT#2022-0430 To Move Budget From Capital to Expense Accounts to Cover Licenses and Support for Purchase of CCTV for Joey Barraza & Vino Park Improvements Project, no overall change to project budget.	GOP 2012 QUALITY OF LIFE

CAPITAL IMPROVEMENT PROGRAM (CIP)
BUDGET TRANSFER REPORT
THIRD QUARTER FY 2022

Date Completed	Fund	Amount	Project	BT Number and Justification	Funding Source
3/18/2022	4930	$0	PCPTXDOTRFND	BT#2022-0431 Reclassify budget in PCPTXDOTRFND for data processing services for projects, no overall change to project budget.	Capital Projects-Internal
3/29/2022	4740 4743 4950	$0 $0 $0	PCP18TRAN02 PCP18TRAN02 PCP18TRAN02	BT#2022-0388 To reclassify expenses for Chamizal Phase II - PCP18TRAN02, no overall change to project budget.	2013 STREET INFRASTRUCTURE CO ISSUE FY18 Capital Projects-TxDot
4/1/2022	4930	($40,403) ($0.37) $43,461 ($3,057)	P540010LIB0 PCP17MF001 PCPBALANCE PFY19ROLLOVER	BT#2022-0470 Transfer project savings within Fund 4930 into PCPBALANCE and reclassify Revenue - Projects Completed Second Part	Capital Projects-Internal
4/4/2022	4930	($18,527) $74,210 ($20,147) ($35,536)	PCP13PRKA27 PCP18PRK05 PIF16PRK01 PIF16PRK03	BT#2022-0441 Transfer out Revenue from PIF16PRK01, PIF16PRK03 and PCP13PRKA27 into PCP18PRK05 Ref BT 2018-0918 BDGT JE 0000490556	Capital Projects-Internal
4/4/2022	4930	($90,626) ($62,311) ($118,331) $328,650 ($57,383)	P18ARTMFL PCP10ST050 PCP19SFI PCPBALANCE PIF18PRK01	BT#2022-0449 Transfer project savings within Fund 4930 into PCPBALANCE and reclassify Revenue - Projects Completed	Capital Projects-Internal
4/4/2022	4746	$0	PCP20TOBINROOF2	BT#2022-0484 Align budget in PCP20TOBINROOF1 and PCP20TOBINROOF2 for Nations Tobin Roof Repair.	2020 Capital Funding Plan
4/4/2022	4930	($25,000)	PIF15PRK01	BT#2022-0488 Delete PIF15PRK01 Sal Berroteran Soccer Field No funding Fund 4930	Capital Projects-Internal
4/6/2022	4930	$3,569,727	PCPASSETACQUSTN	BT#2022-0499 Setup appropriation for Land-Building Acquisition El Paso Times.	Capital Projects-Internal
4/7/2022	4741	($210,465) $210,465	PCP13PRKC07 PCPBALANCE	BT#2022-0490 Transfer project savings from Westside Pool PCP13PRKC07 into PCPBALANCE	CO 2017 ISSUE
4/7/2022	4746	$0	PCP20TRAFFICSIG	BT#2022-0491 Align budget in PCP20TRAFFICSIG Traffic Signals 2020 CIP to the Budget Cost Summary.	2020 Capital Funding Plan
4/7/2022	4800	$0	PCP13PRKA17	BT#2022-0498 Align budget in PCP13PRKA17 Blackie Chesher Storage Facility with Budget Cost Summary	GOP 2012 QUALITY OF LIFE
4/7/2022	4800	$0	PCP13PRKA20	BT#2022-0502 Align budget in PCP13PRKA20 Lower Beaumont Flat Fields Various Locations with Budget Cost Summary	GOP 2012 QUALITY OF LIFE
4/7/2022	4740	$200,000 ($200,000)	PCP22TRAN06 PCPBALANCE	BT#2022-0505 To setup the budget for Magoffin - PCP22TRAN06 Pre Design Phase	2013 STREET INFRASTRUCTURE
4/7/2022	4820	$0	PCP20FDSTATIO38	BT#2022-0464 Align project with Budget Cost Summary for Fire Station 38 Renovation PCP21FS21RENOV4.	Public Safety Bond
4/8/2022	4820	$0	PCP20FDSTATIO36	BT#2022-0467 Align project with Budget Cost Summary for Fire Station 36 Renovation PCP20FDSTATIO36	Public Safety Bond
4/8/2022	4746	$0	PCP20CHELSEADEM	BT#2022-0468 Align project with Budget Cost Summary for Chelsea Pocket Park	2020 Capital Funding Plan
4/8/2022	4800	$550,736 ($550,736)	PCP13PRKD02 PCP13PRKD06	BT#2022-0477 Align budget in PCP13PRKD02 Grandview Sr Center and Nolan Richardson (Transfer within same District to complete project - Grandview)	GOP 2012 QUALITY OF LIFE

CAPITAL IMPROVEMENT PROGRAM (CIP)
BUDGET TRANSFER REPORT
THIRD QUARTER FY 2022

Date Completed	Fund	Amount	Project	BT Number and Justification	Funding Source
4/8/2022	4745	$0	PCP19PRK01	BT#2022-0469 Align project with Budget Cost Summary for Morayma Park PCP19PRK01	2019 CAPITAL PLAN
4/12/2022	4820	$0	PCP21FS19RENOV7	BT#2022-0462 Align project with Budget Cost Summary for Fire Station 19 Renovation PCP21FS19RENOV7.	Public Safety Bond
4/12/2022	4820	$0	PCP21FS21RENOV4	BT#2022-0463 Align project with Budget Cost Summary for Fire Station 21 Renovation PCP21FS21RENOV4.	Public Safety Bond
4/12/2022	4820	$0	PCP20FDSPECTEAM	BT#2022-0473 Align project with Budget Cost Summary for Fire Dept Special Teams Station PCP20FDSPECTEAM	Public Safety Bond
4/12/2022	4820	$0	PCP21FS10RENOV8	BT#2022-0474 Align project with Budget Cost Summary for Fire Station 10 Renovation	Public Safety Bond
4/12/2022	4510	($103,059) $103,059	PCP06ST0090 PCPBALANCE	BT#2022-0506 To move refund from RECON CBD4 - PCP06ST0090 to PCPBalance	CO 2010 ISSUE
5/6/2022	4930	$0 ($9,514) $20,000 $0 $60,326	P09PA0010 PCP13PRKA27 PIF16PRK04 PIF20MF010 PSUNCTYLIGHTS01	BT#2022-0527 Align budget in Fund 4930 to close project and to setup appropriation.	Capital Projects-Internal
5/10/2022	4930	$7,370	PCPASSETACQUSTN	BT#2022-0519 Setup appropriation for Land-Building Acquisition El Paso Times Appraisal.	Capital Projects-Internal
5/10/2022	4743 4800	$0 $0	PCP19PRK03 PCP21PRK01I	BT#2022-0472 Align project with Budget Cost Summary for Leo Cancellare Pool PCP19PRK01 and PCP21PRK01I	CO ISSUE FY18 GOP 2012 QUALITY OF LIFE
5/13/2022	4930	$0	PCPTXDOTRFND	BT#2022-0571 Reclassify Revenue to the proper accounts from Reimbursed Expenditures to Penalties and Interest PCPTXDOTRFND Fund 4930.	Capital Projects-Internal
5/13/2022	4530 4743 4950	($63,703) $63,703 ($4,412) $4,412 $0	PCP18TRAN03 PCPBALANCE PCP18TRAN03 PCPBALANCE PCP18TRAN03	BT#2022-0576 To transfer cost savings from Davis - PCP18TRAN03 to PCPBalance	CO 2011 ISSUE CO ISSUE FY18 Capital Projects-TxDot
5/13/2022	4930	($1,953,714)	PENCON0010	BT#2022-0586 Reduce budget for PENCON0010 to align with Revenue Recognized. Project Complete.	Capital Projects-Internal
5/13/2022	4510 4530 4740	$126,116 ($126,116) $101,544 $49,169 ($150,713) $274,396 ($274,396)	PCP17TRAN3 PCPBALANCE PCP17TRAN3 PCP21TRAN06 PCPBALANCE PCP21TRAN06 PCPBALANCE	BT#2022-0595 Set up appropriation for the ROWs for Border West Express and Montana Widening PH2.	CO 2010 ISSUE CO 2011 ISSUE 2013 STREET INFRASTRUCTURE
5/17/2022	4800	$0	PCP13LIBB02	BT#2022-0155 To Correct DPT Number and transfer budget available from Capital Improvements 190 to Libraries 354 to Provide Purchase Control to Libriaries.	GOP 2012 QUALITY OF LIFE
5/17/2022	4930	($0.18)	PIF20ROARTAUD	BT#2022-0574 Close project PIF20ROARTAUD - Project Completed (No Cash)	Capital Projects-Internal

CAPITAL IMPROVEMENT PROGRAM (CIP)
BUDGET TRANSFER REPORT
THIRD QUARTER FY 2022

Date Completed	Fund	Amount	Project	BT Number and Justification	Funding Source
5/18/2022	4743	$0	PCP15TRAN03	BT#2022-0509 To pay for the water consumption Street Median - PCP15TRAN03, no overall change to project budget.	CO ISSUE FY18
5/23/2022	4740 4800	$50,000 ($50,000) $25,000 ($25,000)	PCP19ST011 PCPBALANCE PCP13PRKA03 PCPBALANCE	BT#2022-0460 Transfer appropriation from PCPBALANCE into Barlet Park and Lowd Recon to complete projects	2013 STREET INFRASTRUCTURE GOP 2012 QUALITY OF LIFE
5/23/2022	4820	$0	PCP21FS26RENOV6	BT#2022-0461 Align project with Budget Cost Summary for Fire Station 26 Renovation PCP21FS26RENOV6.	Public Safety Bond
5/23/2022	4930	$18,500 $72,817 ($5,156) ($6,045)	MUNICLERKFURNIT PCP17ST017 PCP18PRK04 PCP21PRK02	BT#2022-0528 Setup appropriation for MUNICLERKFURNIT-PCP17ST017-PCP18PRK04-PCP21PRK02 - Revenue Recognized	Capital Projects-Internal
5/23/2022	4970	$13,061	PCP19TRAN03	BT#2022-0539 Increase budget for PSB additional commitment to cover costs incurred for stormwater change order (MH4) under Central District Business (CBD) Phase IV project.	Other Outside Sources
5/23/2022	4970	$0	PCP19TIRZ005F	BT#2022-0540 To correct division for PSB commitment for Mills Project PCP19TIRZ005F for Storm Water PSB portion budgeted incorrectly in the Water & Sewer portion.	Other Outside Sources
5/23/2022	4970	$18,707	PCP22ST001	BT#2022-0541 To set up budget for contribution by St. Marks School for project PCP22ST001 to install flashing lights at the school by the Streets Department.	Other Outside Sources
5/25/2022	4743 4950 4970	$0 $0 $0	PCP18TRAN05 PCP18TRAN05 PCP18TRAN05	BT#2022-0607 To balance with the budget summary and actual costs for Yarbrough Bridge - PCP18TRAN05	CO ISSUE FY18 Capital Projects-TxDot Other Outside Sources
5/25/2022	4743 4745	$0 $0	PCP18ST013	BT#2022-0544 Align budget for PCP18ST013 TED HOUGHTON with Budget Cost Summary.	CO ISSUE FY18 2019 CAPITAL PLAN
5/25/2022	4800	$0	PCP13PRKA16	BT#2022-0549 Align budget for NE Basin Park PCP13PRKA16 with Budget Cost Summary.	GOP 2012 QUALITY OF LIFE
5/25/2022	4800	$0	PCP13PRKD07	BT#2022-0552 To Move Budget From Capital to Expense Accounts to Cover Licenses and Support for Purchase of Software Licenses for Pat O'Rourke Recreation Center	GOP 2012 QUALITY OF LIFE

INTERIM FINANCIAL STATEMENTS
May 31, 2022

CITY OF EL PASO, TEXAS

Balance Sheet
Governmental Funds
May 31, 2022

	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	$158,878,298	$ —	$ —	$ 9,010,190	$ —	$ 58,943,643	$ 226,832,131
Restricted Cash and Investments	22,894,625	9,438,662	100,578,281	446,933,607	49,141,789	46,681,139	675,668,103
Cash with Fiscal Agent	—	—	—	246,797	—	7,073,899	7,320,696
Receivables - Net of Allowances							
Taxes	29,742,175	—	5,104,555	—	—	—	34,846,730
Interest	272,210	200,477	135,275	753,911	97,744	304,544	1,764,161
Trade	1,791,795	2,000	—	1,727,647	—	334,404	3,855,846
Notes	1,900,000	35,691,490	—	—	—	2,839,898	40,431,388
Due from Other Government Agencies	720,309	—	—	—	2,083,483	2,351,375	5,155,167
Other	9,687,108	—	—	—	—	7,043,089	16,730,197
Prepaid Items	—	—	—	—	—	358,718	358,718
Due from Other Funds	—	—	174,001	4,000,000	—	106,846	4,280,847
Due from Component Unit	—	—	—	250,553	—	571,107	821,660
Inventory	4,202,298	—	—	—	—	84,446	4,286,744
Total Assets	230,088,818	45,332,629	105,992,112	462,922,705	51,323,016	126,693,108	1,022,352,388
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflows Other	2,379,234	—	—	—	—	—	2,379,234
Total Deferred Outflows of Resources	2,379,234	—	—	—	—	—	2,379,234
Total Assets and Deferred Outflows of Resources	$232,468,052	$ 45,332,629	$105,992,112	$462,922,705	$51,323,016	$ 126,693,108	$1,024,731,622
LIABILITIES							
Accounts Payable	$ 3,409,726	$ 127,590	$ 3,202	$ 1,165,452	$ 2,949,970	$ 2,510,603	$ 10,166,543
Due to Other Funds	—	—	—	1,324,309	—	4,000,000	5,324,309
Taxes Payable	216,887	—	—	—	—	4,792	221,679
Unearned Revenue	81,908	—	—	—	48,824,277	5,749,174	54,655,359
Due to Other Government Agencies	977,074	—	—	—	—	1,443	978,517
Total Liabilities	4,685,595	127,590	3,202	2,489,761	51,774,247	12,266,012	71,346,407
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenues Low Income Housing	—	35,926,217	—	—	—	—	35,926,217
Unavailable Revenues Property Taxes	9,977,198	—	4,836,177	—	—	—	14,813,375
Deferred Inflows Other	1,900,000	—	—	—	1,308,098	143,800	3,351,898
Total Deferred Inflows of Resources	11,877,198	35,926,217	4,836,177	—	1,308,098	143,800	54,091,490
FUND BALANCES (DEFICITS)							
Nonspendable	4,202,298	—	—	—	—	443,164	4,645,462
Restricted	22,894,625	9,278,822	101,152,733	446,933,607	—	51,903,396	632,163,183
Committed	60,328,304	—	—	—	—	56,635,852	116,964,156
Assigned	—	—	—	13,499,337	—	7,151,463	20,650,800
Unassigned (Deficits)	128,480,032	—	—	—	(1,759,329)	(1,850,579)	124,870,124
Total Fund Balances (Deficits)	215,905,259	9,278,822	101,152,733	460,432,944	(1,759,329)	114,283,296	899,293,725
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$232,468,052	$ 45,332,629	$105,992,112	$462,922,705	$51,323,016	$ 126,693,108	$1,024,731,622

CITY OF EL PASO, TEXAS

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ending May 31, 2022

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	COVID-19 Relief Grants	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Property Taxes	$231,578,353	$ —	$109,982,103	$ —	$ —	$ 8,782,586	$ 350,343,042
Penalties and Interest - Delinquent Taxes	1,167,627	—	549,857	—	—	989	1,718,473
Sales Taxes	94,613,415	—	—	—	—	21,926	94,635,341
Hotel Occupancy Tax	—	—	—	2,887,045	—	7,678,334	10,565,379
Rental Vehicle Tax	—	—	—	—	—	2,540,557	2,540,557
Franchise Fees	40,095,210	—	—	—	—	15,487,880	55,583,090
Charges for Services	21,166,715	2,176,419	609,493	—	—	21,020,241	44,972,868
Fines and Forfeitures	5,944,105	—	—	—	—	488,530	6,432,635
Licenses and Permits	10,395,815	—	—	—	—	958,117	11,353,932
Ticket Sales	—	—	—	—	—	107,913	107,913
Intergovernmental Revenues	65,787	4,092,252	—	5,065,296	42,409,905	15,904,204	67,537,444
Interest Earnings	167,859	10,065	80,127	489,621	75,404	94,689	917,765
Rents and Other	7,190,240	142,044	23,607	—	—	1,007,676	8,363,567
Total Revenues	412,385,126	6,420,780	111,245,187	8,441,962	42,485,309	74,093,642	655,072,006
EXPENDITURES							
Current:							
General Government	31,547,951	34,486	—	443,788	407	602,016	32,628,648
Public Safety	195,594,643	—	—	—	14,437,430	11,614,877	221,646,950
Public Works	29,497,300	—	—	2,677,231	66,360	9,578,836	41,819,727
Public Health	4,560,402	—	—	—	2,017,304	9,661,129	16,238,835
Parks Department	16,906,559	36,353	—	—	47,310	1,022,450	18,012,672
Library	4,727,109	—	—	16,000	—	56,397	4,799,506
Non Departmental	13,430,532	—	—	200	—	15,984,887	29,415,619
Culture and Recreation	4,997,242	—	—	2,203,087	—	18,236,173	25,436,502
Economic Development	6,164,352	—	—	—	—	9,063,235	15,227,587
Animal Services	—	—	—	—	—	5,575,921	5,575,921
Community and Human Development	405,674	3,572,649	—	83,348	26,392,654	232,645	30,686,970
Debt Service:							
Interest Expense	—	—	29,856,689	—	—	1,323,923	31,180,612
Fiscal Fees	—	—	16,773	1,417,071	—	13,925	1,447,769
Capital Outlay	532,278	979,361	—	57,208,494	—	1,463,489	60,183,622
Total Expenditures	308,364,042	4,622,849	29,873,462	64,049,219	42,961,465	84,429,903	534,300,940
Excess (Deficiency) of Revenues Over (Under) Expenditures	104,021,084	1,797,931	81,371,725	(55,607,257)	(476,156)	(10,336,261)	120,771,066
OTHER FINANCING SOURCES (USES):							
Transfers In	52,155,332	—	194,737	7,112,201	—	8,784,773	68,247,043
Transfers Out	(44,373,203)	—	—	—	—	(2,286,331)	(46,659,534)
Proceeds from Sale of Capital Assets	—	—	—	281,516	—	1,169,844	1,451,360
Face Amount of Bonds Issued	—	—	—	157,520,000	—	—	157,520,000
Premium on Issuance of Bonds	—	—	—	23,907,482	—	—	23,907,482
Capital Contributions	—	—	—	—	—	13,666,411	13,666,411
Total Other Financing Sources (Uses)	7,782,129	—	194,737	188,821,199	—	21,334,697	218,132,762
Net Change in Fund Balances	111,803,213	1,797,931	81,566,462	133,213,942	(476,156)	10,998,436	338,903,828
Fund Balances (Deficits) - Beginning	104,102,046	7,480,891	19,586,271	327,219,002	(1,283,173)	103,284,860	560,389,897
Fund Balances - Ending	$215,905,259	$ 9,278,822	$101,152,733	$460,432,944	$ (1,759,329)	$ 114,283,296	$ 899,293,725

CITY OF EL PASO, TEXAS

Statement of Net Position
Proprietary Funds
May 31, 2022

	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	$ 54,961,507	$ 51,011,437	$ 54,607,908	$ 18,118,562	$ 9,634,670	$188,334,084	$43,040,125
Receivables - Net of Allowances:							
Taxes	—	—	9,147,596	—	—	9,147,596	—
Interest	119,554	129,666	72,635	28,828	4,350	355,033	81,907
Trade	1,140,122	127,506	92,970	—	—	1,360,598	4,456
Due from Other Government Agencies	—	79,332	—	—	—	79,332	—
Due from Component Unit	—	2,855,539	—	—	—	2,855,539	—
Prepaid Items	5,833	—	222,956	—	—	228,789	—
Due From Other Funds	—	—	1,324,310	—	—	1,324,310	—
Inventory	1,418,353	—	5,439,566	—	—	6,857,919	876,409
Total Current Assets	57,645,369	54,203,480	70,907,941	18,147,390	9,639,020	210,543,200	44,002,897
Noncurrent Assets:							
Restricted Cash and Investments	19,494,720	16,576,037	—	—	—	36,070,757	—
Capital Assets:							
Uncollected Property Taxes Receivable - Other Taxing Entities	—	—	—	—	91,487,002	91,487,002	—
Land	1,377,611	6,887,813	11,753,642	2,469,531	—	22,488,597	—
Buildings, Improvements, Equipment, Net	264,607,963	42,712,656	222,310,767	11,949,117	19,999	541,600,502	91,697
Construction in Progress	9,178,971	3,400,773	8,775,577	1,318,029	—	22,673,350	—
Total Noncurrent Assets	294,659,265	69,577,279	242,839,986	15,736,677	91,507,001	714,320,208	91,697
Total Assets	352,304,634	123,780,759	313,747,927	33,884,067	101,146,021	924,863,408	44,094,594
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflow of Resources - Other	—	—	166,646	—	—	166,646	—
Deferred Charge on Refunding	257,184	414,497	896,466	—	—	1,568,147	—
Pension Contributions Subsequent to Measurement Date	1,290,964	1,935,994	3,496,110	239,863	—	6,962,931	559,974
Difference in Actual and Expected Pension Experience	516,109	773,981	1,397,693	95,893	—	2,783,676	223,870
Change in Assumptions for Pensions	415,126	622,542	1,124,215	77,131	—	2,239,014	180,067
Change in Assumptions for Other Postemployment Benefits	807,125	856,603	1,213,424	220,802	53,278	3,151,232	310,930
Difference in Actual and Expected Other Postemployment Benefits Experience	5,957	8,293	12,873	1,372	—	28,495	2,468
Total Deferred Outflows of Resources	3,292,465	4,611,910	8,307,427	635,061	53,278	16,900,141	1,277,309
Total Assets and Deferred Outflows of Resources	$ 355,597,099	$ 128,392,669	$ 322,055,354	$ 34,519,128	$101,199,299	$941,763,549	$45,371,903

CITY OF EL PASO, TEXAS

Statement of Net Position
Proprietary Funds
May 31, 2022

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current Liabilities:							
Accounts Payable	$ 262,017	$ 232,385	$ 1,693,944	$ 66,673	$ 1,394,360	$ 3,649,379	$ 589,521
Bond Obligations - Due Within One Year	1,390,652	1,702,400	1,916,510	540,221	—	5,549,783	—
Revenue Bonds - Due Within One Year	5,427,261	—	—	—	—	5,427,261	—
Due to Other Funds	—	280,848	—	—	—	280,848	—
Taxes Payable	67,203	53,400	—	7,765	—	128,368	—
Interest Payable on Bonds and Notes	162,441	18,315	73,382	2,278	—	256,416	—
Due to Other Government Agencies	—	—	166,646	—	1,810,312	1,976,958	—
Unearned Revenue	804,557	—	—	7,500	—	812,057	—
Property Taxes Subject to Refund - Other Taxing Entities	—	—	—	—	2,272,486	2,272,486	—
Prepaid Property Taxes	—	—	—	—	2,088,942	2,088,942	—
Compensated Absences - Due Within One Year	763,412	361,450	456,309	71,669	29,891	1,682,731	191,146
Other Postemployment Benefits - Due Within One Year	209,674	275,362	423,023	50,373	691	959,123	71,575
Total Current Liabilities	9,087,217	2,924,160	4,729,814	746,479	7,596,682	25,084,352	852,242
Noncurrent Liabilities:							
Bond Obligations	32,468,535	11,968,720	47,361,783	514,885	—	92,313,923	—
Revenue Bonds	40,859,752	—	—	—	—	40,859,752	—
Compensated Absences	1,781,294	843,383	1,064,721	167,227	69,747	3,926,372	446,007
Landfill Closure Costs	—	16,576,037	—	—	—	16,576,037	—
Claims and Judgments	—	1,495,481	194,111	—	—	1,689,592	17,524,019
Net Pension Liability	10,455,448	15,679,497	28,314,791	1,942,640	—	56,392,376	4,535,196
Other Postemployment Benefits	8,580,789	11,269,070	17,311,991	2,061,503	28,283	39,251,636	3,507,163
Uncollected Property Taxes - Other Taxing Entities	—	—	—	—	91,487,002	91,487,002	—
Total Noncurrent Liabilities	94,145,818	57,832,188	94,247,397	4,686,255	91,585,032	342,496,690	26,012,385
Total Liabilities	103,233,035	60,756,348	98,977,211	5,432,734	99,181,714	367,581,042	26,864,627
DEFERRED INFLOWS OF RESOURCES							
Difference in Projected and Actual Earnings on Pension Investment	584,196	876,091	1,582,087	108,545	—	3,150,919	253,402
Change in Assumptions for Other Postemployment Benefits	209,047	274,325	421,699	50,060	801	955,932	84,901
Difference in Actual and Expected Other Postemployment Benefits Experience	932,533	1,058,757	1,543,363	245,726	44,446	3,824,825	364,993
Difference in Actual and Expected Pension Experience	251,115	376,584	680,050	46,659	—	1,354,408	108,923
Total Deferred Inflows of Resources	1,976,891	2,585,757	4,227,199	450,990	45,247	9,286,084	812,219
NET POSITION (DEFICIT)							
Net Investment in Capital Assets	200,983,783	38,844,391	192,282,377	14,508,788	19,999	446,639,338	91,697
Restricted for:							
Debt Service	4,154,500	—	—	—	—	4,154,500	—
Cash Reserve	5,746,967	—	—	—	—	5,746,967	—
Passenger Facilities	9,593,253	—	—	—	—	9,593,253	—
Unrestricted	29,908,670	26,206,173	26,568,567	14,126,616	1,952,339	98,762,365	17,603,360
Total Net Position	250,387,173	65,050,564	218,850,944	28,635,404	1,972,338	564,896,423	17,695,057
Total Liabilities, Deferred Inflows of Resources and Net Position	$355,597,099	$ 128,392,669	$322,055,354	$ 34,519,128	$101,199,299	$941,763,549	$ 45,371,903

CITY OF EL PASO, TEXAS

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending May 31, 2022

	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	$ 33,925,336	$ 45,885,767	$ 153,393	$ 67	$ —	$ 79,964,563	$ —
Charges of Tolls	—	—	—	20,286,070	—	20,286,070	—
Charges of Fares and Fees	326,005	—	3,727,889	5,571	—	4,059,465	—
Sales to Departments	—	31,130	—	—	—	31,130	12,666,389
Premium Contributions	—	—	—	—	—	—	51,608,741
Intergovernmental Revenues	—	—	—	—	1,652,478	1,652,478	—
Penalties and Interest - Delinquent taxes	—	—	—	—	398,709	398,709	—
General Revenues	1,281,086	133,156	1,431,362	474,901	110,129	3,430,634	660,993
Total Operating Revenues	35,532,427	46,050,053	5,312,644	20,766,609	2,161,316	109,823,049	64,936,123
OPERATING EXPENSES:							
Personnel Services	13,669,481	12,706,370	21,273,901	2,397,629	909,099	50,956,480	5,321,248
Contractual Services	42,550	—	24,750	1,028,225	—	1,095,525	—
Professional Services	328,803	152,223	91,725	17,485	346	590,582	721,861
Outside Contracts	3,837,089	713,664	9,023,191	931,349	311,921	14,817,214	1,714,129
Fuel and Lubricants	126,285	2,142,635	1,278,832	8,146	24	3,555,922	5,051,361
Materials and Supplies	827,298	4,423,796	3,570,463	60,317	12,875	8,894,749	2,149,277
Communications	35,369	129,988	55,139	9	103,914	324,419	—
Utilities	1,570,776	58,992	1,036,235	53,781	—	2,719,784	14,489
Operating Leases	15,124	8,743	546,066	257,123	109,903	936,959	3,024
Travel and Training	118,486	36,103	25,080	4,121	2,032	185,822	4,997
Benefits Provided	330	—	23,353	—	—	23,683	48,152,200
Maintenance and Repairs	520,130	107,005	397,127	298,088	—	1,322,350	1,694,238
Other Operating Expenses	2,393,914	2,722,603	3,502,461	86,259	216,074	8,921,311	22,955
Capital Outlay	5,137,391	9,733,224	10,051,008	93,697	—	25,015,320	—
Total Operating Expenses	28,623,026	32,935,346	50,899,331	5,236,229	1,666,188	119,360,120	64,849,779
Operating Income (Loss)	6,909,401	13,114,707	(45,586,687)	15,530,380	495,128	(9,537,071)	86,344
NONOPERATING REVENUES (EXPENSES):							
Interest Earnings	77,111	68,432	58,973	19,670	2,238	226,424	39,977
Interest Expense	(1,827,463)	(206,057)	(825,553)	(25,625)	—	(2,884,698)	—
Customer Facility Charge	2,246,830	—	—	—	—	2,246,830	—
Sales Tax	—	—	45,171,306	—	—	45,171,306	—
Total Nonoperating Revenues (Expenses)	496,478	(137,625)	44,404,726	(5,955)	2,238	44,759,862	39,977
Income (Loss) Before Capital Contributions and Transfers	7,405,879	12,977,082	(1,181,961)	15,524,425	497,366	35,222,791	126,321
Capital Contributions Received	2,723,886	343,666	21,516,257	—	—	24,583,809	—
Transfers Out	(1,663,882)	(17,711,909)	—	(12,099,140)	—	(31,474,931)	—
Transfers In	1,663,882	5,578,044	—	112,500	—	7,354,426	59,724
Change in Net Position	10,129,765	1,186,883	20,334,296	3,537,785	497,366	35,686,095	186,045
Net Position - Beginning	240,257,408	63,863,681	198,516,648	25,097,619	1,474,972	529,210,328	17,509,012
Net Position - Ending	$ 250,387,173	$ 65,050,564	$ 218,850,944	$ 28,635,404	$ 1,972,338	$ 564,896,423	$ 17,695,057

CITY OF EL PASO, TEXAS

Statement of Cash Flows
Proprietary Funds
For the Period Ending May 31, 2022

	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	$ 37,077,299	$ 51,260,014	$ 5,388,484	$ 20,784,342	$ 3,685,019	$118,195,158	$ 64,956,095
Payments to Suppliers	(14,819,348)	(13,178,288)	(21,439,527)	(2,833,505)	(757,089)	(53,027,757)	(60,727,255)
Payments to Employees	(14,015,829)	(13,090,847)	(21,834,705)	(2,478,700)	(933,432)	(52,353,513)	(5,461,239)
Payment to Other Governments	—	—	(770,056)	—	—	(770,056)	—
Operating Grants and Contributions	—	232,919	8,953,617	—	—	9,186,536	—
Net Cash Provided by (Used for) Operating Activities	8,242,122	25,223,798	(29,702,187)	15,472,137	1,994,498	21,230,368	(1,232,399)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	(1,663,882)	(17,711,909)	—	(12,099,140)	—	(31,474,931)	—
Transfers from Other Funds	1,663,882	5,578,290	—	112,500	—	7,354,672	59,724
Sales Tax	—	—	45,171,306	—	—	45,171,306	—
Net Cash Provided by (Used for) Noncapital FInancing Activities	—	(12,133,619)	45,171,306	(11,986,640)	—	21,051,047	59,724
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	2,246,830	—	—	—	—	2,246,830	—
Capital Contributions from Other Governments and Agencies	8,626,827	343,666	21,516,257	—	—	30,486,750	—
Purchases of Capital Assets	(5,137,391)	(9,733,224)	(10,051,008)	(93,698)	—	(25,015,321)	—
Interest Paid on Capital Debt	(1,827,463)	(206,057)	(825,553)	(25,625)	—	(2,884,698)	—
Net Cash Provided by (Used for) Capital and Related Financing Activities	3,908,803	(9,595,615)	10,639,696	(119,323)	—	4,833,561	—
CASH FLOWS FROM INVESTING ACTIVITIES							
Sale of Investments	36,936,384	41,124,771	25,486,922	13,308,393	1,400,469	118,256,939	39,950,016
Interest	(1,660)	(7,287)	(3,221)	(1,681)	(177)	(14,026)	(5,044)
Net Cash Provided by (Used for) Investing Activities	36,934,724	41,117,484	25,483,701	13,306,712	1,400,292	118,242,913	39,944,972
Net Increase (Decrease) in Cash	49,085,649	44,612,048	51,592,516	16,672,886	3,394,790	165,357,889	38,772,297
Cash - Beginning of the Year	5,875,858	6,399,389	3,015,392	1,445,676	6,239,880	22,976,195	4,267,828
Cash - End of the Year	$ 54,961,507	$ 51,011,437	$ 54,607,908	$ 18,118,562	$ 9,634,670	$188,334,084	$ 43,040,125
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	$ 6,909,401	$ 13,114,707	$ (45,586,687)	$ 15,530,380	$ 495,128	$ (9,537,071)	$ 86,344
Adjustments to Reconcile Operating Income to Net Cash							
Provided (Used) by Operating Activities:							
Purchase of Capital Assets	5,137,391	9,733,224	10,051,008	93,697	—	25,015,320	—
Change in Assets and Liabilities:							
Receivables, Net	2,424,080	5,986,963	8,855,509	17,834	1,524,614	18,809,000	19,974
Accounts and Other Payables	(4,995,033)	(3,226,619)	(2,461,212)	(88,703)	—	(10,771,567)	(1,198,724)
Accrued Expenses	(1,233,717)	(384,477)	(560,805)	(81,071)	(25,244)	(2,285,314)	(139,993)
Net Cash Provided by (Used for) Operating Activities	$ 8,242,122	$ 25,223,798	$ (29,702,187)	$ 15,472,137	$ 1,994,498	$ 21,230,368	$ (1,232,399)

CITY OF EL PASO, TEXAS

Statement of Fiduciary Net Position

May 31, 2022

ASSETS	Pension Trust Funds	Custodial Funds
Cash	$ 40,260,334	$ 62,642,238
Investments:		
Commingled Funds	379,855,843	—
Corporate Stocks	57,204,722	—
Bank Collective Investment Funds	386,639,407	—
Private Equities	348,766,603	—
Investment in Real Estate Funds	196,132,030	—
Fixed Income Securities	373,453,765	—
Domestic Equities	531,048,763	—
International Equities	493,731,056	—
Invested Securities Lending Collateral	49,311,785	—
Receivables - Net Of Allowances		
Commission Credits Receivable	7,883	—
Due from Brokers for Securities Sold	9,324	—
Employer Contributions	2,358,612	—
Employee Contributions	1,853,693	—
Interest	99,380	—
Due From Other Government Agencies	171	4,112,082
Prepaid Items	24,021	—
Capital Assets:		
Buildings, Improvements & Equipment, Net	4,474,637	10,328
Total Assets	2,865,232,029	66,764,648
LIABILITIES		
Accounts Payable	103,522,908	163,759
Accrued Expenses	3,587,225	406,285
Bonds and Notes Payable	—	150,927,280
Unearned Revenue	7,883	16,568,913
Total Liabilities	107,118,016	168,066,237
Deferred Inflows - Other	—	3,529,049
NET POSITION (DEFICIT):		
Restricted For Pensions And Other Purposes	$ 2,758,114,013	$ (104,830,638)

CITY OF EL PASO, TEXAS

Statement of Changes in Fiduciary Net Position

For the Period Ending May 31, 2022

	Pension Trust Funds	Custodial Funds
ADDITIONS:		
Contributions:		
Employer	$ 57,328,503	$ —
Employee	42,818,350	—
Total Contributions	100,146,853	—
Program Income	—	4,950,651
Federal Grant Proceeds	—	822,231
State Grant Proceeds	—	1,570,730
Bike Share Revenues	—	44,027
Local Governments	—	6,934,582
Investment Income:		187,428
Net Appreciation in Fair Value Of Investments	374,411,363	—
Interest	9,281,701	—
Dividends	15,157,317	—
Securities Lending Income	146,789	—
Investment Advisory Fees	(7,826,665)	—
Net Investment Income	391,170,505	14,509,649
Other Income	—	—
Total Additions	491,317,358	14,509,649
DEDUCTIONS:		
Benefits Paid to Plan Members	177,471,733	—
Refunds	9,508,037	—
Salaries and Benefits	—	1,013,656
Professional Services	—	338,820
Contract Services	—	447,080
Supplies and Other	—	38,375
Administrative Expenses	4,244,024	50,333
Interest on Long-term Debt	—	1,207,144
Intergovernmental Transfers	—	4,861,256
Grants - Subrecipients	—	130,613
Depreciation and Amortization Expense	166,675	—
Total Deductions	191,390,469	8,087,277
Net Change in Fiduciary Net Position	299,926,889	6,422,372
Net Position (Deficit) - Beginning	2,458,187,124	(111,253,010)
Net Position (Deficit) - Ending	$ 2,758,114,013	$ (104,830,638)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual General Fund For the Period Ending May 31, 2022

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
Resources (Inflows):					
Property Taxes	$ 235,929,354	$ 235,929,354	$ 231,578,353	$ (4,351,001)	98.16 %
Penalties and Interest - Delinquent Taxes	—	—	1,167,627	1,167,627	— %
Sales Taxes	105,957,017	105,957,017	94,613,415	(11,343,602)	89.29 %
Franchise Fees	49,750,000	49,750,000	40,095,210	(9,654,790)	80.59 %
Licenses and Permits	12,743,122	12,743,122	10,395,815	(2,347,307)	81.58 %
Fines and Forfeitures	5,653,301	5,653,301	5,944,105	290,804	105.14 %
Charges for Services	25,595,317	25,595,317	21,166,715	(4,428,602)	82.70 %
Intergovernmental Revenues	1,168,809	1,168,809	65,787	(1,103,022)	5.63 %
Rents and Other	10,613,912	10,613,912	7,190,240	(3,423,672)	67.74 %
Interest	125,000	125,000	167,859	42,859	134.29 %
Intrafund Transfers	—	7,200,000	—	(7,200,000)	— %
Transfers In	28,695,033	32,235,033	52,155,332	19,920,299	161.80 %
Amounts Available for Appropriation from Current Year Resources	476,230,863	486,970,863	464,540,458	(22,430,405)	95.39 %
Charges to Appropriations (Outflows):					
General Government:					
Mayor and Council	1,669,697	1,669,697	1,181,613	488,084	70.77 %
City Manager	3,785,324	3,785,324	2,949,204	836,120	77.91 %
City Clerk	778,110	778,110	448,109	330,001	57.59 %
Office of the Comptroller	2,969,707	2,969,707	2,104,623	865,084	70.87 %
Purchasing and Strategic Sourcing	1,743,811	1,743,811	1,076,876	666,935	61.75 %
Information Technology	21,442,986	21,442,986	13,616,351	7,826,635	63.50 %
City Attorney	4,593,071	4,593,071	4,692,965	(99,894)	102.17 %
Human Resources	2,577,080	2,577,080	1,907,064	670,016	74.00 %
Public Safety and Community Services:					
Police Department	161,991,630	161,991,630	111,882,154	50,109,476	69.07 %
Fire Department	123,215,321	123,215,321	86,322,414	36,892,907	70.06 %
Municipal Court	5,346,895	5,346,895	3,571,146	1,775,749	66.79 %
Public Health	6,809,247	6,809,247	4,567,232	2,242,015	67.07 %
Library	9,021,338	9,021,338	4,727,109	4,294,229	52.40 %
Parks Department	35,558,487	35,582,740	19,611,793	15,970,947	55.12 %
Transportation and Public Works:					
Capital Improvement Department	6,915,552	6,915,552	4,485,272	2,430,280	64.86 %
Streets and Maintenance	45,652,341	45,628,088	25,761,027	19,867,061	56.46 %
Development and Tourism:					
City Development:					
Planning and Inspections	6,950,879	6,990,879	4,967,275	2,023,604	71.05 %
Economic Development	1,961,689	1,961,689	1,197,077	764,612	61.02 %
Community and Human Development	945,421	945,421	405,674	539,747	42.91 %
Culture and Recreation:					
Museums and Cultural Affairs	3,327,737	3,327,737	1,466,102	1,861,635	44.06 %
Zoo	5,521,712	5,521,712	3,531,140	1,990,572	63.95 %
Non Departmental:					
Non Departmental	23,452,826	34,152,826	52,265,025	(18,112,199)	153.03 %
Total Charges to Appropriations	476,230,863	486,970,863	352,737,245	134,233,619	72.43 %
Net Change in Fund Balance	—	—	111,803,213	111,803,213	
Fund Balance - Beginning	—	—	104,102,046	—	
Fund Balance - Ending	$ —	$ —	$ 215,905,259	$ 111,803,213	

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Debt Service Funds

For the Period Ending May 31, 2022

	Budgeted Amount				
	Adopted	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES					
Property Taxes	$107,532,192	$107,532,192	$109,982,103	$ 2,449,911	102.28 %
Penalties and Interest - Delinquent Taxes	—	—	549,857	549,857	— %
Charges for Services	686,563	686,563	609,493	(77,070)	88.77 %
Interest	—	—	80,127	80,127	— %
Rents and Other	—	—	23,607	23,607	— %
Total Revenues	108,218,755	108,218,755	111,245,187	3,026,432	102.80 %
EXPENDITURES					
Current:					
Debt Service:					
Principal	49,303,755	49,303,755	—	49,303,755	— %
Interest	62,953,531	62,953,531	29,856,689	33,096,842	47.43 %
Fiscal Fees	31,705	31,705	16,773	14,932	52.90 %
Total Expenditures	112,288,991	112,288,991	29,873,462	82,415,529	26.60 %
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,070,236)	(4,070,236)	81,371,725	85,441,961	
OTHER FINANCING SOURCES (USES):					
Transfers In	524,687	524,687	194,737	329,950	37.11 %
Intrafund Transfers	3,545,549	3,545,549	—	3,545,549	— %
Total Other Financing Sources (Uses)	4,070,236	4,070,236	194,737	3,875,499	4.78 %
Net Change in Fund Balance	—	—	81,566,462	81,566,462	
Fund Balance - Beginning	—	—	19,586,271	—	
Fund Balance - Ending	$ —	$ —	$101,152,733	$ 81,566,462	

CITY OF EL PASO, TEXAS

Combining Balance Sheet
Non-major Governmental Funds
May 31, 2022

	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	Total
ASSETS									
Pooled Cash and Investments	$ (594,739)	$ (674,013)	$ —	$ (1,908,585)	$ —	$ 192,851	$ 38,725,538	$ 23,202,591	$ 58,943,643
Restricted Cash and Investments	—	—	270,076	—	19,286,837	—	—	27,124,226	46,681,139
Cash with Fiscal Agent	—	—	—	—	—	7,073,899	—	—	7,073,899
Receivables - Net of Allowances									
Interest	—	2	61	772	40,921	—	64,078	198,710	304,544
Trade	—	—	—	14,017	—	—	—	320,387	334,404
Notes	—	—	—	—	—	—	—	2,839,898	2,839,898
Due from Other Government Agencies	249,631	583,877	—	1,245,678	272,189	—	—	—	2,351,375
Other	—	—	—	—	—	4,597,228	2,320,216	125,645	7,043,089
Due from Other Funds	—	—	—	—	—	—	—	106,846	106,846
Due from Component Unit	—	—	—	—	—	—	—	571,107	571,107
Prepaid Items	—	—	—	—	—	358,718	—	—	358,718
Inventory	—	—	—	—	—	84,446	—	—	84,446
Total Assets	$ (345,108)	$ (90,134)	$ 270,137	$ (648,118)	$ 19,599,947	$ 12,307,142	$ 41,109,832	$ 54,489,410	$126,693,108
LIABILITIES									
Accounts Payable	$ 42,362	$ 623	$ 353	$ 59,757	$ 5,701	$ 1,864,141	$ 16,551	$ 521,115	$ 2,510,603
Due to Other Funds	—	—	—	—	—	—	4,000,000	—	4,000,000
Taxes Payable	—	—	—	—	—	—	545	4,247	4,792
Unearned Revenue	59,189	580,631	257,703	24,657	—	4,826,994	—	—	5,749,174
Due to Other Government Agencies	—	—	—	—	—	—	—	1,443	1,443
Total Liabilities	101,551	581,254	258,056	84,414	5,701	6,691,135	4,017,096	526,805	12,266,012
DEFERRED INFLOWS OF RESOURCES									
Deferred Inflows Other	—	—	—	—	—	—	143,800	—	143,800
Total Deferred Inflows of Resources	—	—	—	—	—	—	143,800	—	143,800
FUND BALANCES (DEFICITS)									
Nonspendable	—	—	—	—	—	443,164	—	—	443,164
Restricted	—	—	12,081	—	19,594,246	5,172,843	—	27,124,226	51,903,396
Committed	—	—	—	—	—	—	36,948,936	19,686,916	56,635,852
Assigned	—	—	—	—	—	—	—	7,151,463	7,151,463
Unassigned (Deficits)	(446,659)	(671,388)	—	(732,532)	—	—	—	—	(1,850,579)
Total Fund Balances (Deficits)	(446,659)	(671,388)	12,081	(732,532)	19,594,246	5,616,007	36,948,936	53,962,605	114,283,296
Total Liabilities and Fund Balances (Deficits)	$ (345,108)	$ (90,134)	$ 270,137	$ (648,118)	$ 19,599,947	$ 12,307,142	$ 41,109,832	$ 54,489,410	$126,693,108

CITY OF EL PASO, TEXAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ending May 31, 2022

	Special Revenue Funds								
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	Total
REVENUES									
Property Taxes	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ 8,782,586	$ 8,782,586
Penalties and Interest - Delinquent taxes	—	—	—	—	—	—	—	989	989
Sales Taxes	—	—	—	—	—	—	21,926	—	21,926
Hotel Occupancy Tax	—	—	—	—	—	—	172,218	7,506,116	7,678,334
Rental Vehicle Tax	—	—	—	—	—	—	—	2,540,557	2,540,557
Franchise Fees	—	—	—	—	—	—	12,923,092	2,564,788	15,487,880
Charges for Services	—	—	261	78,457	—	5,281,402	58,829	15,601,292	21,020,241
Fines and Forfeitures	—	—	—	—	—	—	—	488,530	488,530
Licenses and Permits	—	—	—	—	—	—	—	958,117	958,117
Ticket Sales	—	—	—	—	—	—	—	107,913	107,913
Intergovernmental Revenues	3,077,486	5,158,171	145,640	7,086,916	—	—	—	435,991	15,904,204
Interest Earnings	—	2	14	—	22,217	—	37,202	35,254	94,689
Rents and Other	—	—	12,659	2,726	—	562,977	—	429,314	1,007,676
Total Revenues	3,077,486	5,158,173	158,574	7,168,099	22,217	5,844,379	13,213,267	39,451,447	74,093,642
EXPENDITURES									
Current:									
General Government	—	—	—	—	—	—	—	602,016	602,016
Public Safety	3,464,940	2,230,869	74,812	—	417,657	—	—	5,426,599	11,614,877
Public Works	—	—	—	—	—	—	—	9,578,836	9,578,836
Public Health	—	—	—	8,194,165	1,466,964	—	—	—	9,661,129
Parks Department	—	—	—	—	—	—	—	1,022,450	1,022,450
Library	10,455	—	—	—	—	—	—	45,942	56,397
Non Departmental	—	2,506,589	—	—	—	—	—	13,478,298	15,984,887
Culture and Recreation	—	71,302	—	—	—	4,719,265	—	13,445,606	18,236,173
Economic Development	—	—	—	—	—	—	7,916,873	1,146,362	9,063,235
Animal Services	—	—	96,072	—	—	—	—	5,479,849	5,575,921
Community and Human Development	—	88,363	—	—	—	—	—	144,282	232,645
Debt Service:									
Interest Expense	—	—	—	—	—	—	—	1,323,923	1,323,923
Fiscal Fees	—	—	—	—	—	—	—	13,925	13,925
Capital Outlay	202,774	1,001,001	—	—	—	—	17,417	242,297	1,463,489
Total Expenditures	3,678,169	5,898,124	170,884	8,194,165	1,884,621	4,719,265	7,934,290	51,950,385	84,429,903
Excess (Deficiency) of Revenues Over (Under) Expenditures	(600,683)	(739,951)	(12,310)	(1,026,066)	(1,862,404)	1,125,114	5,278,977	(12,498,938)	(10,336,261)
OTHER FINANCING SOURCES (USES):									
Transfers In	—	—	—	—	—	—	3,852,369	4,932,404	8,784,773
Transfers Out	—	—	—	—	—	—	—	(2,286,331)	(2,286,331)
Capital Contributions	—	—	—	—	—	—	—	13,666,411	13,666,411
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	83,400	1,086,444	1,169,844
Total Other Financing Sources (Uses)	—	—	—	—	—	—	3,935,769	17,398,928	21,334,697
Net Change in Fund Balances	(600,683)	(739,951)	(12,310)	(1,026,066)	(1,862,404)	1,125,114	9,214,746	4,899,990	10,998,436
Fund Balances (Deficits)- Beginning	154,024	68,563	24,391	293,534	21,456,650	4,490,893	27,734,190	49,062,615	103,284,860
Fund Balances (Deficits) - Ending	$ (446,659)	$ (671,388)	$ 12,081	$ (732,532)	$19,594,246	$ 5,616,007	$ 36,948,936	$53,962,605	$114,283,296

CITY OF EL PASO, TEXAS
Combining Statement of Net Position
Internal Service Funds
May 31, 2022

	Supply and Support	Self Insurance	Total
ASSETS:			
Current Assets:			
Pooled Cash and Investments	$ 3,055,189	$ 39,984,936	$ 43,040,125
Receivables - Net of Allowances			
Interest	5,761	76,146	81,907
Trade	1,997	2,459	4,456
Inventory	876,409	—	876,409
Total Current Assets	3,939,356	40,063,541	44,002,897
Noncurrent Assets:			
Capital Assets:			
Buildings, Improvements & Equipment, Net	91,697	—	91,697
Total Noncurrent Assets	91,697	—	91,697
Total Assets	4,031,053	40,063,541	44,094,594
DEFERRED OUTFLOWS OF RESOURCES			
Pension Contributions Subsequent to Measurement Date	433,834	126,140	559,974
Difference in Expected and Actual Pension Experience	173,441	50,429	223,870
Change in Assumptions for Pensions	139,504	40,563	180,067
Change in Assumptions for Other Postemployment Benefits	309,484	1,446	310,930
Difference in Expected and Actual Other Postemployment Benefits Experience	2,103	365	2,468
Total Deferred Outflows of Resources	1,058,366	218,943	1,277,309
Total Assets & Deferred Outflows of Resources	$ 5,089,419	$ 40,282,484	$ 45,371,903
LIABILITIES:			
Current Liabilities:			
Accounts Payable	$ 589,255	$ 266	$ 589,521
Compensated Absences - Due Within One year	159,768	31,378	191,146
Other Postemployment Benefits - Due Within One Year	64,035	7,540	71,575
Total Current Liabilities	813,058	39,184	852,242
Noncurrent Liabilities:			
Compensated Absences	372,793	73,214	446,007
Other Postemployment Benefits	3,137,727	369,436	3,507,163
Net Pension Liability	3,513,594	1,021,602	4,535,196
Claims and Judgments	—	17,524,019	17,524,019
Total Noncurrent Liabilities	7,024,114	18,988,271	26,012,385
Total Liabilities	7,837,172	19,027,455	26,864,627
DEFERRED INFLOWS OF RESOURCES			
Difference in Projected and Actual Earnings on Pension Investments	196,321	57,081	253,402
Difference in Actual and Expected Pension Experience	84,387	24,536	108,923
Difference in Actual and Expected for Other Postemployment Benefits Experience	363,421	1,572	364,993
Change in Assumptions for Other Postemployment Benefits	76,091	8,810	84,901
Total Deferred Inflows of Resources	720,220	91,999	812,219
NET POSITION:			
Net Investment in Capital Assets	91,697	—	91,697
Unrestricted (Deficit)	(3,559,670)	21,163,030	17,603,360
Total Net Position (Deficit)	(3,467,973)	21,163,030	17,695,057
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 5,089,419	$ 40,282,484	$ 45,371,903

CITY OF EL PASO, TEXAS

Combining Statement of Revenues, Expenses and Changes in Fund Net Position Internal Service Funds For the Period Ending May 31, 2022

	Supply and Support	Self Insurance	Total
OPERATING REVENUES			
Sales to Departments	$12,666,389	$ —	$12,666,389
Premium Contributions	—	51,608,741	51,608,741
General Revenues	1,578	659,415	660,993
Total Operating Revenues	12,667,967	52,268,156	64,936,123
OPERATING EXPENSES:			
Personnel Services	3,665,004	1,656,244	5,321,248
Outside Contracts	94,403	1,619,726	1,714,129
Professional Services	—	721,861	721,861
Fuel and Lubricants	5,051,361	—	5,051,361
Materials and Supplies	2,145,580	3,697	2,149,277
Utilities	14,489	—	14,489
Operating Leases	1,814	1,210	3,024
Travel	4,997	—	4,997
Benefits Provided	815	48,151,385	48,152,200
Maintenance and Repairs	1,694,238	—	1,694,238
Other Operating Expenses	19,279	3,676	22,955
Total Operating Expenses	12,691,980	52,157,799	64,849,779
Operating Income	(24,013)	110,357	86,344
NONOPERATING REVENUES (EXPENSES):			
Interest Revenue	2,531	37,446	39,977
Total Nonoperating Revenues (Expenses)	2,531	37,446	39,977
Income Before Transfers	(21,482)	147,803	126,321
Transfers In	—	59,724	59,724
Change in Net Position	(21,482)	207,527	186,045
Net Position (Deficit) - Beginning of Year	(3,446,491)	20,955,503	17,509,012
Net Position (Deficit) - End of Year	$ (3,467,973)	$21,163,030	$17,695,057

CITY OF EL PASO, TEXAS

Combining Statement of Cash Flows
Internal Service Funds
For the Period Ending May 31, 2022

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	$ 12,670,704	$ 52,285,391	$ 64,956,095
Payments to Suppliers	(10,216,493)	(50,510,762)	(60,727,255)
Payments to Employees	(3,771,985)	(1,689,254)	(5,461,239)
Net Cash Provided by Operating Activities	(1,317,774)	85,375	(1,232,399)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	59,724	59,724
Net Cash Provided by Noncapital Financing Activities	—	59,724	59,724
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	3,929,064	36,020,952	39,950,016
Interest	(495)	(4,549)	(5,044)
Net Cash Provided by Investing Activities	3,928,569	36,016,403	39,944,972
Net Increase in Cash	2,610,795	36,161,502	38,772,297
Cash - Beginning of the Year	444,394	3,823,434	4,267,828
Cash - End of the Year	$ 3,055,189	$ 39,984,936	$ 43,040,125
Reconciliation of operating income (loss) to net cash provided (used in) operating activities:			
Operating Income (Loss)	$ (24,013)	$ 110,357	$ 86,344
Adjustments to Reconcile Operating Income to Net Cash			
Provided (Used) Operating Activities:			
Change in Assets and Liabilities:			
Receivables, Net	2,738	17,236	19,974
Accounts and Other Payables	(1,189,517)	(9,207)	(1,198,724)
Accrued Expenses	(106,982)	(33,011)	(139,993)
Net Cash Provided by Operating Activities	$ (1,317,774)	$ 85,375	$ (1,232,399)

CITY OF EL PASO, TEXAS

Combining Statement of Fiduciary Net Position
Pension Trust Funds
May 31, 2022

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2020)		Total
		Firemen Division	Policemen Division	
Assets				
Cash and Cash Equivalents	$ 5,237,145	$ 14,211,311	$ 20,811,878	$ 40,260,334
Investments:				
Commingled Funds	379,855,843	—	—	379,855,843
Corporate Stocks	57,204,722	—	—	57,204,722
Bank Collective Investment Funds	386,639,407	—	—	386,639,407
Private Equities	120,711,148	92,533,870	135,521,585	348,766,603
Real Estate Investment Funds	86,581,226	44,450,417	65,100,387	196,132,030
Fixed Income Securities	—	151,529,470	221,924,295	373,453,765
Domestic Equities	—	215,473,896	315,574,867	531,048,763
International Equities	—	200,332,176	293,398,880	493,731,056
Securities Lending Collateral	—	20,008,336	29,303,449	49,311,785
Receivables - Net of Allowances				
Commission Credits Receivable	7,883	—	—	7,883
Due from Brokers for Securities Sold	9,324	—	—	9,324
Employer Contributions	1,125,176	551,738	681,698	2,358,612
Employee Contributions	716,349	518,370	618,974	1,853,693
Accrued Interest and Dividends	99,380	—	—	99,380
Other Receivables	—	85	86	171
Prepaid Items	24,021	—	—	24,021
Capital Assets:				
Buildings, Improvements & Equipment, Net	2,516,531	979,053	979,053	4,474,637
TOTAL ASSETS	1,040,728,155	740,588,722	1,083,915,152	2,865,232,029
LIABILITIES				
Accounts Payable	—	37,405,357	66,117,551	103,522,908
Accrued Expenses	2,036,126	652,099	899,000	3,587,225
Unearned Revenue - Commission Credits	7,883	—	—	7,883
TOTAL LIABILITIES	2,044,009	38,057,456	67,016,551	107,118,016
NET POSITION:				
Restricted for Pensions	$ 1,038,684,146	$ 702,531,266	$ 1,016,898,601	$ 2,758,114,013

CITY OF EL PASO, TEXAS

Combining Statement of Changes in Fiduciary Net Position
Pension Trust Funds
For the Period Ending May 31, 2022

	El Paso City Employees' Pension Fund	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2020)		Total
		Firemen Division	Policemen Division	
ADDITIONS:				
Contributions:				
Employer	$ 25,603,188	$ 13,517,944	$ 18,207,371	$ 57,328,503
Employee	15,099,360	11,944,142	15,774,848	42,818,350
Total Contributions	40,702,548	25,462,086	33,982,219	100,146,853
Investment Income:				
Net Increase In Fair Value	201,182,318	70,260,127	102,968,918	374,411,363
Interest	1,049,280	3,338,855	4,893,566	9,281,701
Dividends	2,548,310	5,112,757	7,496,250	15,157,317
Securities Lending Loss	24,567	49,570	72,652	146,789
Investment Adviser Fees	(2,753,808)	(2,141,969)	(2,930,888)	(7,826,665)
Net Investment Income	202,050,667	76,619,340	112,500,498	391,170,505
Total Additions	242,753,215	102,081,426	146,482,717	491,317,358
DEDUCTIONS				
Benefits Paid to Participants	75,728,963	41,984,532	59,758,238	177,471,733
Refunds of Contributions	3,804,288	1,645,877	4,057,872	9,508,037
Administrative Expenses	2,525,214	848,248	870,562	4,244,024
Depreciation and Amortization Expense	—	83,338	83,337	166,675
Total Deductions	82,058,465	44,561,995	64,770,009	191,390,469
Net Change in Fiduciary Net Position	160,694,750	57,519,431	81,712,708	299,926,889
Net Position - Beginning of the Year	877,989,396	645,011,835	935,185,893	2,458,187,124
Net Position - End of the Year	$1,038,684,146	$ 702,531,266	$1,016,898,601	$2,758,114,013

CITY OF EL PASO, TEXAS

Combining Statement of Fiduciary Net Position
Custodial Funds
May 31, 2022

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
ASSETS			
Pooled Cash and Investments	$ 62,729,489	$ (87,251)	$ 62,642,238
Receivables:			
Due from Other Government Agencies	4,112,082	—	4,112,082
Capital Assets:			
Equipment, Net	10,328	—	10,328
TOTAL ASSETS	66,851,899	(87,251)	66,764,648
LIABILITIES			
Accounts Payable	115,234	48,525	163,759
Accrued Expenses	321,638	84,647	406,285
Unearned Revenue	16,559,710	9,203	16,568,913
Bonds and Notes Payable	150,927,280	—	150,927,280
TOTAL LIABILITIES	167,923,862	142,375	168,066,237
DEFERRED INFLOW OF RESOURCES - OTHER	3,529,049	—	3,529,049
NET POSITION (DEFICIT)	$ (104,601,012)	$ (229,626)	$ (104,830,638)

CITY OF EL PASO, TEXAS

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Period Ending May 31, 2022

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
ADDITIONS:			
Program Income	$ 4,950,651	$ —	$ 4,950,651
Federal Grant Proceeds	—	822,231	822,231
State Grant Proceeds	1,396,781	173,949	1,570,730
Bike Share Revenues	44,027	—	44,027
Local Governments	6,934,582	—	6,934,582
Investment Earnings	187,428	—	187,428
Total Additions	13,513,469	996,180	14,509,649
DEDUCTIONS:			
Salaries and Benefits	295,146	718,510	1,013,656
Professional Services	310,256	28,564	338,820
Contract Services	—	447,080	447,080
Supplies and Other	29,523	8,852	38,375
Administrative Cost	14,443	35,890	50,333
Interest on Long-term Debt	1,207,144	—	1,207,144
Intergovernmental Transfer of Capital Assets	4,861,256	—	4,861,256
Grants - Subrecipients	—	130,613	130,613
Total Deductions	6,717,768	1,369,509	8,087,277
Net Change in Fiduciary Net Position	6,795,701	(373,329)	6,422,372
Net Position (Deficit) - Beginning of the Year	(111,396,713)	143,703	(111,253,010)
Net Position (Deficit) - End of the Year	$ (104,601,012)	$ (229,626)	$ (104,830,638)

BUDGETARY SCHEDULES
ENTERPRISE FUNDS
OPERATIONS

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenses and Changes in Fund Balance – Operating Fund - Budget and Actual
El Paso International Airport
For the Period Ending May 31, 2022

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Charges of Rentals and Fees	$ 34,016,674	$ 34,016,674	$ 29,078,384	$ (4,938,290)	85.48 %
Charges of Fares and Fees	524,500	524,500	326,005	(198,495)	62.16 %
General Revenues	1,338,521	1,338,521	1,281,068	(57,453)	95.71 %
Total Revenues	35,879,695	35,879,695	30,685,457	(5,194,238)	85.52 %
EXPENSES:					
Personnel Services	19,272,806	18,599,806	11,649,552	6,950,254	62.63 %
Contractual Services	29,000	33,000	42,550	(9,550)	128.94 %
Professional Services	569,275	684,275	294,129	390,146	42.98 %
Outside Contracts	6,651,736	6,484,236	2,774,058	3,710,178	42.78 %
Fuel and Lubricants	262,195	262,195	126,285	135,910	48.16 %
Materials and Supplies	1,049,775	1,067,275	808,413	258,862	75.75 %
Communications	189,850	189,850	35,369	154,481	18.63 %
Utilities	2,232,000	2,232,000	1,570,776	661,224	70.38 %
Operating Leases	42,600	42,600	15,124	27,476	35.50 %
Travel	95,375	145,375	118,486	26,889	81.50 %
Benefits Provided	500	500	(14,670)	15,170	2,934 %
Maintenance and Repairs	704,800	730,800	520,130	210,670	71.17 %
Other Operating Expenses	2,765,460	3,393,460	2,393,914	999,546	70.54 %
Total Expenses	33,865,372	33,865,372	20,334,116	13,531,256	60.04 %
Operating Income	2,014,323	2,014,323	10,351,341	8,337,018	
NONOPERATING REVENUES (EXPENSES)					
Transfers Out	(2,756,200)	(2,756,200)	—	2,756,200	— %
Intrafund Transfers	696,877	696,877	—	(696,877)	— %
Interest Revenue	45,000	45,000	62,437	17,437	138.75 %
Total Nonoperating Revenues (Expenses)	(2,014,323)	(2,014,323)	62,437	2,076,760	— %
Change in Net Position	—	—	10,413,778	10,413,778	
Net Position - Beginning	—	—	242,493,416	—	
Net Position - Ending	$ —	$ —	$ 252,907,194	$ 10,413,778	

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenses and Changes in Fund Balance – Operating Fund - Budget and Actual
Mass Transit
For the Period Ending May 31, 2022

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Charges of Rentals and Fees	$ 160,000	$ 160,000	$ 153,393	$ (6,607)	95.87 %
Charges of Fares and Fees	5,980,000	5,980,000	3,727,889	(2,252,111)	62.34 %
General Revenues	475,000	475,000	1,431,362	956,362	301.34 %
Total Revenues	6,615,000	6,615,000	5,312,644	(1,302,356)	80.31 %
EXPENSES:					
Personnel Services	20,369,968	20,519,968	11,821,179	8,698,789	57.61 %
Professional Services	267,000	932,000	91,547	840,453	9.82 %
Outside Contracts	13,312,376	13,416,876	4,580,702	8,836,174	34.14 %
Contractual Services	—	35,000	24,750	10,250	70.71 %
Fuel and Lubricants	1,635,000	1,635,000	1,278,832	356,168	78.22 %
Materials and Supplies	1,740,900	1,922,101	310,126	1,611,975	16.13 %
Communications	315,000	315,000	55,139	259,861	17.50 %
Utilities	1,696,000	1,696,000	772,199	923,801	45.53 %
Operating Leases	407,700	407,700	289,918	117,782	71.11 %
Travel	93,500	93,500	25,080	68,420	26.82 %
Benefits Provided	60,000	60,000	23,353	36,647	38.92 %
Maintenance and Repairs	872,000	862,299	7,592	854,707	0.88 %
Other Operating Expenses	12,937,869	12,715,965	6,163,259	6,552,706	48.47 %
Total Expenses	53,707,313	54,611,409	25,443,676	29,167,733	46.59 %
Operating Income (Loss)	(47,092,313)	(47,996,409)	(20,131,032)	27,865,378	
NONOPERATING REVENUES (EXPENSES)					
Sales Tax	50,600,000	50,600,000	45,171,306	(5,428,694)	89.27 %
Interest Revenue	—	—	58,973	58,973	— %
Interest Expense	(1,651,106)	(1,651,106)	(825,553)	825,553	50.00 %
Capital Outlay	(300,000)	(305,904)	(5,904)	300,000	1.93 %
Current Portion - Bonds, Notes and Capital	(1,556,581)	(1,556,581)	—	1,556,581	— %
Intrafund Transfers	—	3,200,000	—	(3,200,000)	— %
Transfers Out	—	(2,290,000)	—	2,290,000	— %
Total Nonoperating Revenues (Expenses)	47,092,313	47,996,409	44,398,822	(3,597,587)	92.50 %
Change in Net Position	—	—	24,267,790	24,267,791	
Net Position - Beginning	—	—	198,870,631	—	
Net Position - Ending	$ —	$ —	$ 223,138,421	$ 24,267,791	

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenses and Changes in Fund Balance – Operating Fund - Budget and Actual
Environmental Services
For the Period Ending May 31, 2022

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Charges of Rentals and Fees	$ 67,475,585	$ 67,475,585	$ 45,885,767	$ (21,589,818)	68.00 %
Sales to Departments	63,000	63,000	31,130	(31,870)	49.41 %
General Revenues	190,000	190,000	133,156	(56,844)	70.08 %
Total Revenues	67,728,585	67,728,585	46,050,053	(21,678,532)	67.99 %
EXPENSES:					
Personnel Services	18,820,925	18,820,925	12,259,284	6,561,641	65.14 %
Professional Services	280,725	325,725	152,223	173,502	46.73 %
Outside Contracts	2,391,500	2,468,416	694,682	1,773,734	28.14 %
Fuel and Lubricants	3,166,000	3,170,000	2,132,219	1,037,781	67.26 %
Benefits Provided	—	—	83	(83)	— %
Materials and Supplies	6,850,950	6,607,333	4,404,793	2,202,540	66.67 %
Communications	386,900	356,900	126,007	230,893	35.31 %
Utilities	105,200	105,200	57,155	48,045	54.33 %
Operating Leases	35,000	35,000	8,743	26,257	24.98 %
Travel	91,500	91,500	33,761	57,739	36.90 %
Maintenance and Repairs	385,000	409,601	107,005	302,596	26.12 %
Other Operating Expenses	4,627,358	4,277,005	2,766,535	1,510,470	64.68 %
Landfill and Transfer Station	1,000,000	1,000,000	—	1,000,000	— %
Total Expenses	38,141,058	37,667,605	22,742,490	14,925,115	60.38 %
Operating Income (Loss)	29,587,527	30,060,980	23,307,563	(6,753,417)	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	2,132,409	2,132,409	1,599,309	(533,100)	75.00 %
Transfers Out	(33,074,350)	(33,543,903)	(17,711,909)	15,831,994	52.80 %
Interest Revenue	200,000	200,000	70,309	(129,691)	35.15 %
Interest Expense	(412,114)	(412,114)	(206,057)	206,057	50.00 %
Current Portion - Bonds, Notes and Capital	(1,569,664)	(1,569,664)	—	1,569,664	— %
Intrafund Transfers	3,136,192	3,136,192	—	(3,136,192)	— %
Capital Contributions	—	—	47,342	47,342	— %
Total Nonoperating Revenues (Expenses)	(29,587,527)	(30,057,080)	(16,201,006)	13,856,074	53.90 %
Change in Net Position	—	3,900	7,106,557	7,102,657	
Net Position - Beginning	—	—	65,855,362	—	
Net Position - Ending	$ —	$ 3,900	$ 72,961,919	$ 7,102,657	

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenses and Changes in Fund Balance – Operating Fund - Budget and Actual International Bridges For the Period Ending May 31, 2022

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Charges of Tolls	$ 16,868,259	$ 16,868,259	$ 16,042,972	$ (825,287)	95.11 %
General Revenues	586,096	586,096	474,901	(111,195)	81.03 %
Charges of Fares and Fees	—	—	5,571	5,571	— %
Charges of Rentals and Fees	—	—	67	67	— %
Total Revenues	17,454,355	17,454,355	16,523,511	(930,844)	94.67 %
EXPENSES:					
Personnel Services	3,392,022	3,392,022	2,397,629	994,393	70.68 %
Professional Services	142,725	104,447	9,700	94,747	9.29 %
Outside Contracts	1,377,740	1,370,129	845,910	524,219	61.74 %
Fuel and Lubricants	10,850	10,850	8,146	2,704	75.08 %
Materials and Supplies	165,483	150,758	60,317	90,441	40.01 %
Communications	20,600	20,543	9	20,534	0.04 %
Utilities	106,000	106,000	53,781	52,219	50.74 %
Operating Leases	346,754	343,754	257,123	86,631	74.80 %
Travel	5,685	5,685	4,121	1,564	72.49 %
Maintenance and Repairs	167,990	154,826	59,147	95,679	38.20 %
Other Operating Expenses	160,374	166,374	86,259	80,115	51.85 %
Total Expenses	5,896,223	5,825,388	3,782,142	2,043,246	64.93 %
Operating Income (Loss)	11,558,132	11,628,967	12,741,369	1,112,402	
NONOPERATING REVENUES (EXPENSES)					
Transfers Out	(10,974,482)	(10,974,482)	(12,099,140)	1,124,658	110.25 %
Interest Expense	(52,150)	(52,150)	(25,625)	(26,525)	49.14 %
Capital Outlay	(11,500)	(82,335)	(7,605)	(74,730)	9.24 %
Current Portion - Bonds, Notes and Capital	(520,000)	(520,000)	—	(520,000)	— %
Total Nonoperating Revenues (Expenses)	(11,558,132)	(11,628,967)	(12,132,370)	503,403	104.33 %
Change in Net Position	—	—	608,999	608,999	
Net Position - Beginning	—	—	10,390,937	—	
Net Position - Ending	$ —	$ —	$ 10,999,936	$ 608,999	

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenses and Changes in Fund Balance – Operating Fund - Budget and Actual

Tax Office

For the Period Ending May 31, 2022

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
General Revenues	$ —	$ —	$ 110,129	$ 110,129	— %
Intergovernmental Revenues	1,814,540	1,814,540	1,652,478	(162,062)	91.07 %
Penalties and Interest - Delinquent Taxes	516,000	516,000	398,709	(117,291)	77.27 %
Total Revenues	2,330,540	2,330,540	2,161,316	(169,224)	92.74 %
EXPENSES:					
Personnel Services	1,388,047	1,372,817	909,099	463,718	66.22 %
Professional Services	469	469	346	123	73.77 %
Outside Contracts	325,560	350,320	311,921	38,399	89.04 %
Fuel and Lubricants	100	100	24	76	24.00 %
Materials and Supplies	22,832	22,832	12,875	9,957	56.39 %
Communications	111,779	111,779	103,914	7,865	92.96 %
Operating Leases	149,300	153,300	109,903	43,397	71.69 %
Travel	14,000	12,714	2,032	10,682	15.98 %
Other Operating Expenses	318,453	290,979	216,074	74,905	74.26 %
Total Expenses	2,330,540	2,315,310	1,666,188	649,122	71.96 %
Operating Income (Loss)	—	15,230	495,128	479,898	
NONOPERATING REVENUES (EXPENSES)					
Interest Revenue	—	—	2,238	2,238	— %
Capital Outlay	—	(15,230)	—	15,230	— %
Total Nonoperating Revenues (Expenses)	—	(15,230)	2,238	17,468	100.00 %
Change in Net Position	—	—	497,366	497,366	
Net Position - Beginning	—	—	1,474,950	—	
Net Position - Ending	$ —	$ —	$ 1,972,316	$ 497,366	

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenses and Changes in Fund Balance – Operating Fund - Budget and Actual
Supply and Support
For the Period Ending May 31, 2022

	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Sales to Departments	$ 17,506,610	$ 17,506,610	$ 12,666,389	$ (4,840,221)	72.35 %
General Revenues	7,000	7,000	1,578	(5,422)	22.54 %
Total Revenues	17,513,610	17,513,610	12,667,967	(4,845,643)	72.33 %
EXPENSES:					
Personnel Services	5,354,690	5,354,690	3,665,004	1,689,686	68.44 %
Outside Contracts	227,873	227,873	94,403	133,470	41.43 %
Fuel and Lubricants	5,432,106	5,432,106	5,051,361	380,745	92.99 %
Materials and Supplies	4,377,720	4,377,720	2,145,580	2,232,140	49.01 %
Communications	3,000	3,000	—	3,000	— %
Utilities	32,500	32,500	14,489	18,011	44.58 %
Operating Leases	10,000	10,000	1,814	8,186	18.14 %
Travel	6,500	6,500	4,997	1,503	76.88 %
Benefits Provided	2,500	2,500	815	1,685	32.60 %
Maintenance and Repairs	1,825,720	1,825,720	1,694,238	131,482	92.80 %
Other Operating Expenses	41,000	41,000	19,279	21,721	47.02 %
Total Expenses	17,313,610	17,313,610	12,691,980	4,621,629	73.31 %
Operating Income (Loss)	200,000	200,000	(24,013)	(224,013)	
NONOPERATING REVENUES (EXPENSES)					
Interest Revenue	—	—	2,531	2,531	— %
Capital Outlay	(200,000)	(200,000)	—	200,000	— %
Total Nonoperating Revenues (Expenses)	(200,000)	(200,000)	2,531	202,531	100.00 %
Change in Net Position	—	—	(21,482)	(21,482)	
Net (Deficit) - Beginning	—	—	(3,446,491)	—	
Net (Deficit) - Ending	$ —	$ —	$ (3,467,973)	$ (21,482)	

CITY OF EL PASO, TEXAS

Schedule of Revenues, Expenses and Changes in Fund Balance – Operating Fund - Budget and Actual
Self Insurance
For the Period Ending May 31, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
REVENUES:					
Premium Contributions	$ 66,942,148	$ 66,942,148	$ 51,608,741	$ (15,333,407)	77.09 %
General Revenues	—	—	659,415	659,415	— %
Total Revenues	66,942,148	66,942,148	52,268,156	(14,673,992)	78.08 %
EXPENSES:					
Personnel Services	2,890,775	2,890,775	1,656,244	1,234,531	57.29 %
Professional Services	984,209	984,209	721,861	262,348	73.34 %
Outside Contracts	1,811,910	1,811,910	1,619,726	192,184	89.39 %
Materials and Supplies	32,950	32,950	3,697	29,253	11.22 %
Communications	25	25	—	25	— %
Operating Leases	5,000	5,000	1,210	3,790	24.20 %
Benefits Provided	60,496,867	60,496,867	48,151,385	12,345,482	79.59 %
Other Operating Expenses	12,050	12,050	3,676	8,374	30.51 %
Total Expenses	66,233,786	66,233,786	52,157,799	14,075,987	78.75 %
Operating Income (Loss)	708,362	708,362	110,357	(598,005)	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	996,985	996,985	59,724	(937,261)	5.99 %
Interest Revenue	—	—	37,446	37,446	— %
Intrafund Transfers	(1,705,347)	(1,705,347)	—	1,705,347	— %
Total Nonoperating Revenues (Expenses)	(708,362)	(708,362)	97,170	805,532	— %
Change in Net Position	—	—	207,527	207,527	
Net Position - Beginning	—	—	20,955,503	—	
Net Position - Ending	$ —	$ —	$ 21,163,030	$ 207,527	