

INTERIM FINANCIAL STATEMENTS
November 30, 2021



CITY OF EL PASO, TEXAS

Balance Sheet Governmental Funds November 30, 2021

	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	\$ 43,784,809	\$ —	\$ —	\$ —	\$ —	\$ 52,915,495	\$ 96,700,304
Restricted Cash and Investments	22,894,625	7,918,813	26,588,346	313,241,325	69,261,453	45,526,675	485,431,237
Cash with Fiscal Agent	—	—	—	246,797	—	4,315,761	4,562,558
Receivables - Net of Allowances							
Taxes	29,742,175	—	5,104,555	798,335	—	—	35,645,065
Interest	115,393	191,887	58,488	319,248	34,260	223,818	943,094
Trade	1,696,467	2,000	—	2,464,600	—	512,786	4,675,853
Notes	1,900,000	35,691,490	—	—	—	2,839,898	40,431,388
Due from Other Government Agencies	2,888,423	383	—	2,167,971	1,477,701	2,486,116	9,020,594
Other	9,687,108	—	—	—	—	7,395,224	17,082,332
Prepaid Items	1,087,745	—	—	—	—	139,048	1,226,793
Due from Other Funds	—	—	174,001	4,000,000	—	106,601	4,280,602
Due from Component Unit	—	—	—	—	—	463,271	463,271
Inventory	4,202,298	—	—	—	—	110,271	4,312,569
Total Assets	<u>\$117,999,043</u>	<u>\$ 43,804,573</u>	<u>\$ 31,925,390</u>	<u>\$323,238,276</u>	<u>\$70,773,414</u>	<u>\$ 117,034,964</u>	<u>\$ 704,775,660</u>
LIABILITIES							
Accounts Payable	\$ 12,745,169	\$ 138,854	\$ 9	\$ 718,497	\$ 453,957	\$ 4,472,643	\$ 18,529,129
Due to Other Funds	1,839	—	—	1,324,309	—	4,000,000	5,326,148
Taxes Payable	906,898	231	—	73	2,501	51,977	961,680
Unearned Revenue	104,083	—	—	—	71,203,716	4,443,719	75,751,518
Due to Other Government Agencies	929,242	—	—	—	—	4,364	933,606
Construction Contracts and Retainage Payable	—	10,585	—	1,067,996	—	33,933	1,112,514
Total Liabilities	<u>14,687,231</u>	<u>149,670</u>	<u>9</u>	<u>3,110,875</u>	<u>71,660,174</u>	<u>13,006,636</u>	<u>102,614,595</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenues Low Income Housing	—	35,876,882	—	—	—	—	35,876,882
Unavailable Revenues Property Taxes	9,977,198	—	4,836,177	—	—	—	14,813,375
Deferred Inflows Other	1,900,000	—	—	—	1,308,098	—	3,208,098
Total Deferred Inflows of Resources	<u>11,877,198</u>	<u>35,876,882</u>	<u>4,836,177</u>	<u>—</u>	<u>1,308,098</u>	<u>—</u>	<u>53,898,355</u>
FUND BALANCES (DEFICITS)							
Nonspendable	5,290,043	—	—	—	—	249,319	5,539,362
Restricted	22,894,625	7,778,021	27,089,204	320,127,401	—	49,775,749	427,665,000
Committed	41,763,698	—	—	—	—	50,283,063	92,046,761
Assigned	—	—	—	—	—	5,882,837	5,882,837
Unassigned (Deficits)	21,486,248	—	—	—	(2,194,858)	(2,162,640)	17,128,750
Total Fund Balances (Deficits)	<u>91,434,614</u>	<u>7,778,021</u>	<u>27,089,204</u>	<u>320,127,401</u>	<u>(2,194,858)</u>	<u>104,028,328</u>	<u>548,262,710</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$117,999,043</u>	<u>\$ 43,804,573</u>	<u>\$ 31,925,390</u>	<u>\$323,238,276</u>	<u>\$70,773,414</u>	<u>\$ 117,034,964</u>	<u>\$ 704,775,660</u>

CITY OF EL PASO, TEXAS

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Period Ending November 30, 2021

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	COVID-19 Relief Grants	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Property Taxes	\$ 13,298,024	\$ —	\$ 7,016,115	\$ —	\$ —	\$ 2,140,375	\$ 22,454,514
Penalties and Interest - Delinquent Taxes	213,940	—	104,742	—	—	4	318,686
Sales Taxes	30,124,968	—	—	—	—	7,386	30,132,354
Hotel Occupancy Tax	—	—	—	1,289,385	—	1,340,302	2,629,687
Rental Vehicle Tax	—	—	—	—	—	356,329	356,329
Franchise Fees	13,046,546	—	—	—	—	3,930,748	16,977,294
Charges for Services	6,767,180	592,310	188,250	—	—	5,079,933	12,627,673
Fines and Forfeitures	1,932,545	—	—	—	—	167,531	2,100,076
Licenses and Permits	3,560,471	—	—	—	—	295,394	3,855,865
Ticket Sales	—	—	—	—	—	60,449	60,449
Intergovernmental Revenues	667,853	1,377,403	—	479,840	6,221,560	2,622,252	11,368,908
Interest Earnings	11,042	1,475	3,340	54,958	11,920	13,656	96,391
Rents and Other	1,605,471	43,595	—	23	—	573,951	2,223,040
Total Revenues	71,228,040	2,014,783	7,312,447	1,824,206	6,233,480	16,588,310	105,201,266
EXPENDITURES							
Current:							
General Government	9,147,441	3,131	—	95,823	407	125,198	9,372,000
Public Safety	57,408,193	—	—	—	3,665,908	3,582,830	64,656,931
Public Works	8,199,725	—	—	430,063	1,035	2,010,272	10,641,095
Public Health	1,189,326	—	—	—	318,295	2,890,544	4,398,165
Parks Department	5,947,239	9,008	—	—	15,620	417,406	6,389,273
Library	1,235,333	—	—	16,000	—	2,100	1,253,433
Non Departmental	3,596,758	—	—	200	—	636,728	4,233,686
Culture and Recreation	1,447,154	—	—	414,768	—	1,589,347	3,451,269
Economic Development	1,792,932	—	—	—	—	4,917,014	6,709,946
Animal Services	—	—	—	—	—	1,644,783	1,644,783
Community and Human Development	98,089	1,491,289	—	21,012	3,143,900	89,337	4,843,627
Debt Service:							
Fiscal Fees	—	—	4,251	—	—	13,925	18,176
Capital Outlay	67,680	214,225	—	8,093,319	—	319,957	8,695,181
Total Expenditures	90,129,870	1,717,653	4,251	9,071,185	7,145,165	18,239,441	126,307,565
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(18,901,830)</u>	<u>297,130</u>	<u>7,308,196</u>	<u>(7,246,979)</u>	<u>(911,685)</u>	<u>(1,651,131)</u>	<u>(21,106,299)</u>
OTHER FINANCING SOURCES (USES):							
Transfers In	8,508,804	—	194,737	15,789	—	2,916,153	11,635,483
Transfers Out	(2,274,406)	—	—	—	—	(902,461)	(3,176,867)
Proceeds from Sale of Capital Assets	—	—	—	139,589	—	243,094	382,683
Capital Contributions	—	—	—	—	—	137,813	137,813
Total Other Financing Sources (Uses)	6,234,398	—	194,737	155,378	—	2,394,599	8,979,112
Net Change in Fund Balances	(12,667,432)	297,130	7,502,933	(7,091,601)	(911,685)	743,468	(12,127,187)
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 (Deficits) - Ending	\$ 91,434,614	\$ 7,778,021	\$ 27,089,204	\$ 320,127,401	\$ (2,194,858)	\$ 104,028,328	\$ 548,262,710

CITY OF EL PASO, TEXAS

Statement of Net Position

Proprietary Funds

November 30, 2021

	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	\$ 52,343,677	\$ 50,400,716	\$ 35,538,245	\$ 15,945,813	\$ 5,914,416	\$160,142,867	\$31,445,812
Receivables - Net of Allowances:							
Taxes	—	—	9,147,596	—	—	9,147,596	—
Interest	58,644	72,508	21,249	11,984	2,359	166,744	47,743
Trade	744,510	378,795	100,083	(40,219)	130,419	1,313,588	3,468
Due from Other Government Agencies	—	207,053	1,475,648	—	—	1,682,701	—
Due from Component Unit	—	2,316,357	—	—	—	2,316,357	—
Prepaid Items	—	—	552,626	—	—	552,626	—
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	54,565,184	53,375,429	53,599,323	15,917,578	6,047,194	183,504,708	32,373,432
Noncurrent Assets:							
Restricted Cash and Investments	19,494,720	16,576,037	—	—	—	36,070,757	—
Capital Assets:							
Uncollected Property Taxes Receivable - Other Taxing Entities	—	—	—	—	77,007,893	77,007,893	—
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	221,540,711	11,949,117	19,999	540,830,446	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	242,069,930	15,736,677	77,027,892	699,071,043	91,697
Total Assets	349,224,449	122,952,708	295,669,253	31,654,255	83,075,086	882,575,751	32,465,129
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflow of Resources - Other	—	—	936,702	—	—	936,702	—
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 Expected and Actual 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 Expected and Actual 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	9,077,483	635,061	53,278	17,670,197	1,277,309
Total Assets and Deferred Outflows of Resources	\$ 352,516,914	\$ 127,564,618	\$ 304,746,736	\$ 32,289,316	\$ 83,128,364	\$ 900,245,948	\$ 33,742,438

CITY OF EL PASO, TEXAS

Statement of Net Position Proprietary Funds November 30, 2021

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
LIABILITIES							
Current Liabilities:							
Accounts Payable	\$ 2,534,717	\$ 1,547,043	\$ 5,521,531	\$ 136,129	\$ 21,894	\$ 9,761,314	\$ 498,086
Accrued Payroll	332,844	258,750	504,357	56,910	23,910	1,176,771	115,404
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	—	280,603	—	—	—	280,603	—
Taxes Payable	61,178	54,386	—	7,862	—	123,426	—
Interest Payable on Bonds and Notes	162,441	18,315	73,382	2,278	—	256,416	—
Due to Other Government Agencies	—	—	936,702	—	1,968,770	2,905,472	—
Unearned Revenue	804,557	—	—	7,500	—	812,057	—
Property Taxes Subject to Refund - Other Taxing Entities	—	—	—	—	1,124,909	1,124,909	—
Prepaid Property Taxes	—	—	—	—	118,476	118,476	—
Total Current Liabilities	10,713,650	3,861,497	8,952,482	750,900	3,257,959	27,536,488	613,490
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	2,544,704	1,204,833	1,521,031	238,896	99,638	5,609,102	637,155
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	8,790,463	11,544,432	17,735,014	2,111,876	28,974	40,210,759	3,578,737
Uncollected Property Taxes - Other Taxing Entities	—	—	—	—	77,007,893	77,007,893	—
Total Noncurrent Liabilities	95,118,902	58,469,000	95,126,730	4,808,297	77,136,505	330,659,434	26,275,107
Total Liabilities	105,832,552	62,330,497	104,079,212	5,559,197	80,394,464	358,195,922	26,888,597
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	191,512,321	14,508,788	19,999	445,869,282	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	24,228,968	23,803,973	4,928,004	11,770,341	2,668,654	67,399,940	5,949,925
Total Net Position	244,707,471	62,648,364	196,440,325	26,279,129	2,688,653	532,763,942	6,041,622
Total Liabilities, Deferred Inflows of Resources and Net Position	\$352,516,914	\$ 127,564,618	\$304,746,736	\$ 32,289,316	\$83,128,364	\$900,245,948	\$ 33,742,438

CITY OF EL PASO, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Period Ending November 30, 2021

	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	\$ 9,727,644	\$ 11,670,553	\$ 32,306	\$ —	\$ —	\$ 21,430,503	\$ —
Charges of Tolls	—	—	—	7,024,517	—	7,024,517	—
Charges of Fares and Fees	259,815	—	1,185,736	—	—	1,445,551	—
Sales to Departments	—	1,777	—	—	—	1,777	4,220,006
Premium Contributions	—	—	—	—	—	—	2,257,805
Intergovernmental Revenues	—	—	—	—	1,494,564	1,494,564	—
Penalties and Interest - Delinquent taxes	—	—	—	—	127,015	127,015	—
General Revenues	603,121	53,084	124,690	110,563	107,301	998,759	89,108
Total Operating Revenues	10,590,580	11,725,414	1,342,732	7,135,080	1,728,880	32,522,686	6,566,919
OPERATING EXPENSES:							
Personnel Services	4,033,200	3,960,977	6,520,882	736,313	271,717	15,523,089	1,610,356
Contractual Services	7,550	—	—	138,841	—	146,391	—
Professional Services	102,351	34,533	6,449	551	39	143,923	237,044
Outside Contracts	814,705	178,344	3,299,526	237,036	23,660	4,553,271	486,552
Fuel and Lubricants	32,424	663,776	367,116	2,586	24	1,065,926	1,145,096
Materials and Supplies	146,661	1,435,387	961,409	15,918	3,472	2,562,847	641,718
Communications	7,869	49,935	3,632	9	98,518	159,963	—
Utilities	499,517	19,782	260,600	21,295	—	801,194	4,354
Operating Leases	4,284	2,986	187,469	85,879	46,899	327,517	1,831
Travel and Training	55,948	6,214	9,310	—	—	71,472	4,997
Benefits Provided	225	—	6,231	—	—	6,456	13,488,530
Maintenance and Repairs	115,155	7,254	56,992	215,963	—	395,364	429,309
Other Operating Expenses	582,955	541,555	1,220,642	40,897	71,117	2,457,166	7,379
Capital Outlay	349,382	2,027,275	5,380,360	30,070	—	7,787,087	—
Total Operating Expenses	6,752,226	8,928,018	18,280,618	1,525,358	515,446	36,001,666	18,057,166
Operating Income (Loss)	3,838,354	2,797,396	(16,937,886)	5,609,722	1,213,434	(3,478,980)	(11,490,247)
NONOPERATING REVENUES (EXPENSES):							
Interest Earnings	11,441	11,274	7,587	2,826	247	33,375	5,813
Interest Expense	—	—	—	—	—	—	—
Customer Facility Charge	600,268	—	—	—	—	600,268	—
Sales Tax	—	—	14,386,250	—	—	14,386,250	—
Total Nonoperating Revenues (Expenses)	611,709	11,274	14,393,837	2,826	247	15,019,893	5,813
Income (Loss) Before Capital Contributions and Transfers	4,450,063	2,808,670	(2,544,049)	5,612,548	1,213,681	11,540,913	(11,484,434)
Capital Contributions Received	—	20,634	467,726	—	—	488,360	—
Transfers Out	—	(4,577,724)	—	(4,468,538)	—	(9,046,262)	—
Transfers In	—	533,103	—	37,500	—	570,603	17,044
Change in Net Position	4,450,063	(1,215,317)	(2,076,323)	1,181,510	1,213,681	3,553,614	(11,467,390)
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	\$ 244,707,471	\$ 62,648,364	\$ 196,440,325	\$ 26,279,129	\$ 2,688,653	\$ 532,763,942	\$ 6,041,622

CITY OF EL PASO, TEXAS

Statement of Cash Flows Proprietary Funds For the Period Ending November 30, 2021

	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	\$ 12,525,039	\$ 17,224,254	\$ 1,411,459	\$ 7,193,129	\$ 1,651,631	\$ 40,005,512	\$ 6,587,879
Payments to Suppliers	(5,094,305)	(4,307,644)	(4,746,564)	(778,121)	(247,931)	(15,174,565)	(17,736,969)
Payments to Employees	(4,046,706)	(4,086,704)	(6,577,328)	(760,474)	(272,141)	(15,743,353)	(1,634,942)
Payment to Other Governments	—	—	—	—	(2,857,314)	(2,857,314)	—
Operating Grants and Contributions	—	105,198	7,477,969	—	—	7,583,167	—
Net Cash Provided by (Used for) Operating Activities	<u>3,384,028</u>	<u>8,935,104</u>	<u>(2,434,464)</u>	<u>5,654,534</u>	<u>(1,725,755)</u>	<u>13,813,447</u>	<u>(12,784,032)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to Other Funds	—	(4,577,724)	—	(4,468,538)	—	(9,046,262)	—
Transfers from Other Funds	—	533,104	—	37,500	—	570,604	17,044
Sales Tax	—	—	14,386,250	—	—	14,386,250	—
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>—</u>	<u>(4,044,620)</u>	<u>14,386,250</u>	<u>(4,431,038)</u>	<u>—</u>	<u>5,910,592</u>	<u>17,044</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Customer Facility Charges	600,268	—	—	—	—	600,268	—
Capital Contributions from Other Governments and Agencies	5,902,941	20,634	467,726	—	—	6,391,301	—
Purchases of Capital Assets	(349,382)	(2,027,275)	(5,380,360)	(30,071)	—	(7,787,088)	—
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>6,153,827</u>	<u>(2,006,641)</u>	<u>(4,912,634)</u>	<u>(30,071)</u>	<u>—</u>	<u>(795,519)</u>	<u>—</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Sale of Investments	36,936,384	41,124,771	25,486,922	13,308,393	1,400,468	118,256,938	39,950,016
Interest	(6,420)	(7,287)	(3,221)	(1,681)	(177)	(18,786)	(5,044)
Net Cash Provided by (Used for) Investing Activities	<u>36,929,964</u>	<u>41,117,484</u>	<u>25,483,701</u>	<u>13,306,712</u>	<u>1,400,291</u>	<u>118,238,152</u>	<u>39,944,972</u>
Net Increase (Decrease) in Cash	46,467,819	44,001,327	32,522,853	14,500,137	(325,464)	137,166,672	27,177,984
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	<u>\$ 52,343,677</u>	<u>\$ 50,400,716</u>	<u>\$ 35,538,245</u>	<u>\$ 15,945,813</u>	<u>\$ 5,914,416</u>	<u>\$160,142,867</u>	<u>\$ 31,445,812</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	\$ 3,838,354	\$ 2,797,396	\$ (16,937,886)	\$ 5,609,722	\$ 1,213,434	\$ (3,478,980)	\$ (11,490,247)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:							
Purchase of Capital Assets	349,382	2,027,275	5,380,360	30,070	—	7,787,087	—
Change in Assets and Liabilities:							
Receivables, Net	2,825,523	6,147,135	7,043,079	58,053	(76,338)	15,997,452	20,963
Accounts and Other Payables	(2,728,358)	(1,910,975)	2,136,431	(19,150)	(2,861,517)	(5,383,569)	(1,290,159)
Accrued Expenses	(900,873)	(125,727)	(56,448)	(24,161)	(1,334)	(1,108,543)	(24,589)
Net Cash Provided by (Used for) Operating Activities	<u>\$ 3,384,028</u>	<u>\$ 8,935,104</u>	<u>\$ (2,434,464)</u>	<u>\$ 5,654,534</u>	<u>\$ (1,725,755)</u>	<u>\$ 13,813,447</u>	<u>\$ (12,784,032)</u>

CITY OF EL PASO, TEXAS

Statement of Fiduciary Net Position

November 30, 2021

ASSETS	<u>Pension Trust Funds</u>	<u>Custodial Funds</u>
Cash	\$ 40,260,334	\$ 56,479,297
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	—
Notes	—	3,795,717
Due From Other Government Agencies	171	162,250
Other	—	736,975
Prepaid Items	24,021	—
Capital Assets:		
Buildings, Improvements & Equipment, Net	4,474,637	10,328
Total Assets	<u>2,865,232,029</u>	<u>61,184,567</u>
LIABILITIES		
Accounts Payable	103,522,908	37,966
Accrued Expenses	3,587,225	562,056
Taxes Payable	—	216
Accrued Interest on Long-term Debt	—	1,551,215
Bonds and Notes Payable	—	151,927,837
Unearned Revenue	7,883	14,465,465
Total Liabilities	<u>107,118,016</u>	<u>168,544,755</u>
DEFERRED INFLOWS OF RESOURCES - OTHER	<u>—</u>	<u>3,529,049</u>
NET POSITION (DEFICIT):		
Restricted For Pensions And Other Purposes	<u>\$ 2,758,114,013</u>	<u>\$ (110,889,237)</u>

CITY OF EL PASO, TEXAS
Statement of Changes in Fiduciary Net Position
For the Period Ending November 30, 2021

	Pension Trust Funds	Custodial Funds
ADDITIONS:		
Contributions:		
Employer	\$ 57,328,503	\$ —
Employee	42,818,350	—
Total Contributions	100,146,853	—
Program Income	—	1,545,887
Federal Grant Proceeds	—	36,956
State Grant Proceeds	—	135,481
Bike Share Revenues	—	17,321
Local Governments	—	152,664
Investment Income:		10,762
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	1,899,071
Other Income	—	—
Total Additions	491,317,358	1,899,071
DEDUCTIONS:		
Benefits Paid to Plan Members	177,471,733	—
Refunds	9,508,037	—
Salaries and Benefits	—	322,574
Professional Services	—	42,768
Contract Services	—	147,509
Supplies and Other	—	31,281
Administrative Expenses	4,244,024	16,762
Interest on Long-term Debt	—	402,194
Intergovernmental Transfers	—	552,450
Grants - Subrecipients	—	19,760
Depreciation and Amortization Expense	166,675	—
Total Deductions	191,390,469	1,535,298
Net Change in Fiduciary Net Position	299,926,889	363,773
Net Position (Deficit) - Beginning	2,458,187,124	(111,253,010)
Net Position (Deficit) - Ending	\$ 2,758,114,013	\$ (110,889,237)

**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 November 30, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
Resources (Inflows):					
Property Taxes	\$ 235,929,354	\$ 235,929,354	\$ 13,298,024	\$ (222,631,330)	5.64 %
Penalties and Interest - Delinquent Taxes	—	—	213,940	213,940	— %
Sales Taxes	105,957,017	105,957,017	30,124,968	(75,832,049)	28.43 %
Franchise Fees	49,750,000	49,750,000	13,046,546	(36,703,454)	26.22 %
Licenses and Permits	12,743,122	12,743,122	3,560,471	(9,182,651)	27.94 %
Fines and Forfeitures	5,653,301	5,653,301	1,932,545	(3,720,756)	34.18 %
Charges for Services	25,595,317	25,595,317	6,767,180	(18,828,137)	26.44 %
Intergovernmental Revenues	1,168,809	1,168,809	667,853	(500,956)	57.14 %
Rents and Other	10,613,912	10,613,912	1,605,471	(9,008,441)	15.13 %
Interest	125,000	125,000	11,042	(113,958)	8.83 %
Intrafund Transfers	—	7,200,000	—	(7,200,000)	— %
Transfers In	28,695,033	32,235,033	8,508,804	(23,726,229)	26.40 %
Amounts Available for Appropriation from Current Year Resources	476,230,863	486,970,863	79,736,844	(407,234,019)	16.37 %
Charges to Appropriations (Outflows):					
General Government:					
Mayor and Council	1,669,697	1,669,697	349,663	1,320,034	20.94 %
City Manager	3,785,324	3,785,324	888,602	2,896,722	23.47 %
City Clerk	778,110	778,110	121,096	657,014	15.56 %
Office of the Comptroller	2,969,707	2,969,707	569,800	2,399,907	19.19 %
Purchasing and Strategic Sourcing	1,743,811	1,743,811	341,994	1,401,817	19.61 %
Information Technology	21,442,986	21,442,986	3,917,230	17,525,756	18.27 %
City Attorney	4,593,071	4,593,071	1,317,716	3,275,355	28.69 %
Human Resources	2,577,080	2,577,080	520,437	2,056,643	20.19 %
Public Safety and Community Services:					
Police Department	161,991,630	161,991,630	33,055,938	128,935,692	20.41 %
Fire Department	123,215,321	123,215,321	24,352,255	98,863,066	19.76 %
Municipal Court	5,346,895	5,346,895	1,120,903	4,225,992	20.96 %
Public Health	6,809,247	6,809,247	1,189,326	5,619,921	17.47 %
Library	9,021,338	9,021,338	1,235,333	7,786,005	13.69 %
Parks Department	35,558,487	35,582,740	6,006,852	29,575,888	16.88 %
Transportation and Public Works:					
Capital Improvement Department	6,915,552	6,915,552	1,321,989	5,593,563	19.12 %
Streets and Maintenance	45,652,341	45,628,088	6,885,803	38,742,285	15.09 %
Development and Tourism:					
City Development:					
Planning and Inspections	6,950,879	6,990,879	1,502,322	5,488,557	21.49 %
Economic Development	1,961,689	1,961,689	290,610	1,671,079	14.81 %
Community and Human Development	945,421	945,421	98,089	847,332	10.38 %
Culture and Recreation:					
Museums and Cultural Affairs	3,327,737	3,327,737	348,726	2,979,011	10.48 %
Zoo	5,521,712	5,521,712	1,098,428	4,423,284	19.89 %
Non Departmental:					
Non Departmental	23,452,826	34,152,826	5,871,164	28,281,662	17.19 %
Total Charges to Appropriations	476,230,863	486,970,863	92,404,276	394,566,588	18.98 %
Net Change in Fund Balance	—	—	(12,667,432)	(12,667,432)	
Fund Balance - Beginning	—	—	104,102,046	—	
Fund Balance - Ending	\$ —	\$ —	\$ 91,434,614	\$ (12,667,432)	

CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Debt Service Funds
For the Period Ending November 30, 2021

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Adopted	Final			
REVENUES					
Property Taxes	\$107,532,192	\$107,532,192	\$ 7,016,115	\$ (100,516,077)	6.52 %
Penalties and Interest - Delinquent Taxes	—	—	104,742	104,742	— %
Charges for Services	686,563	686,563	188,250	(498,313)	27.42 %
Interest	—	—	3,340	3,340	— %
Total Revenues	108,218,755	108,218,755	7,312,447	(100,906,308)	6.76 %
EXPENDITURES					
Current:					
Debt Service:					
Principal	49,303,755	49,303,755	—	49,303,755	— %
Interest	62,953,531	62,953,531	—	62,953,531	— %
Fiscal Fees	31,705	31,705	4,251	27,454	13.41 %
Total Expenditures	112,288,991	112,288,991	4,251	112,284,740	— %
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,070,236)	(4,070,236)	7,308,196	11,378,432	
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	—	—	7,502,933	7,502,933	
Fund Balance - Beginning	—	—	19,586,271	—	
Fund Balance - Ending	\$ —	\$ —	\$ 27,089,204	\$ 7,502,933	

CITY OF EL PASO, TEXAS

Combining Balance Sheet Non-major Governmental Funds November 30, 2021

	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	Total
ASSETS									
Pooled Cash and Investments	\$(1,441,510)	\$ —	\$ —	\$(1,953,434)	\$ —	\$ 198,509	\$ 30,701,484	\$ 25,410,446	\$ 52,915,495
Restricted Cash and Investments	—	183,483	207,917	—	20,982,466	—	—	24,152,809	45,526,675
Cash with Fiscal Agent	—	—	—	—	—	4,315,761	—	—	4,315,761
Receivables - Net of Allowances									
Interest	—	—	51	1,079	22,248	—	31,555	168,885	223,818
Trade	219,337	—	—	14,017	—	—	1,200	278,232	512,786
Notes	—	—	—	—	—	—	—	2,839,898	2,839,898
Due from Other Government Agencies	1,034,189	401,451	190	1,050,286	—	—	—	—	2,486,116
Other	—	—	—	—	—	4,949,363	2,320,216	125,645	7,395,224
Due from Other Funds	—	—	—	—	—	—	—	106,601	106,601
Due from Component Unit	—	—	—	—	—	—	—	463,271	463,271
Prepaid Items	—	—	—	—	—	139,048	—	—	139,048
Inventory	—	—	—	—	—	110,271	—	—	110,271
Total Assets	<u>\$(187,984)</u>	<u>\$ 584,934</u>	<u>\$ 208,158</u>	<u>\$(888,052)</u>	<u>\$ 21,004,714</u>	<u>\$ 9,712,952</u>	<u>\$ 33,054,455</u>	<u>\$ 53,545,787</u>	<u>\$117,034,964</u>
LIABILITIES									
Accounts Payable	\$ 222,040	\$ 47,546	\$ 353	\$ 373,107	\$ 30,932	\$ 1,600,781	\$ 1,147,641	\$ 1,050,243	\$ 4,472,643
Due to Other Funds	—	—	—	—	—	—	4,000,000	—	4,000,000
Taxes Payable	744	369	—	1,198	289	—	427	48,950	51,977
Unearned Revenue	55,355	925,062	225,240	24,657	—	3,213,405	—	—	4,443,719
Due to Other Government Agencies	—	2,425	—	—	—	—	—	1,939	4,364
Construction Contracts and Retainage Payable	—	1,600	—	—	—	—	32,333	—	33,933
Total Liabilities	<u>278,139</u>	<u>977,002</u>	<u>225,593</u>	<u>398,962</u>	<u>31,221</u>	<u>4,814,186</u>	<u>5,180,401</u>	<u>1,101,132</u>	<u>13,006,636</u>
FUND BALANCES (DEFICITS)									
Nonspendable	—	—	—	—	—	249,319	—	—	249,319
Restricted	—	—	—	—	20,973,493	4,649,447	—	24,152,809	49,775,749
Committed	—	—	—	—	—	—	27,874,054	22,409,009	50,283,063
Assigned	—	—	—	—	—	—	—	5,882,837	5,882,837
Unassigned (Deficits)	(466,123)	(392,068)	(17,435)	(1,287,014)	—	—	—	—	(2,162,640)
Total Fund Balances (Deficits)	<u>(466,123)</u>	<u>(392,068)</u>	<u>(17,435)</u>	<u>(1,287,014)</u>	<u>20,973,493</u>	<u>4,898,766</u>	<u>27,874,054</u>	<u>52,444,655</u>	<u>104,028,328</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$(187,984)</u>	<u>\$ 584,934</u>	<u>\$ 208,158</u>	<u>\$(888,052)</u>	<u>\$ 21,004,714</u>	<u>\$ 9,712,952</u>	<u>\$ 33,054,455</u>	<u>\$ 53,545,787</u>	<u>\$117,034,964</u>

CITY OF EL PASO, TEXAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-major Governmental Funds

For the Period Ending November 30, 2021

	Special Revenue Funds								Total
	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	
REVENUES									
Property Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,140,375	\$ 2,140,375
Penalties and Interest - Delinquent taxes	—	—	—	—	—	—	—	4	4
Sales Taxes	—	—	—	—	—	—	7,386	—	7,386
Hotel Occupancy Tax	—	—	—	—	—	—	63,606	1,276,696	1,340,302
Rental Vehicle Tax	—	—	—	—	—	—	—	356,329	356,329
Franchise Fees	—	—	—	—	—	—	3,240,557	690,191	3,930,748
Charges for Services	—	—	—	11,904	—	1,205,728	17,686	3,844,615	5,079,933
Fines and Forfeitures	—	—	—	—	—	—	—	167,531	167,531
Licenses and Permits	—	—	—	—	—	—	—	295,394	295,394
Ticket Sales	—	—	—	—	—	—	—	60,449	60,449
Intergovernmental Revenues	675,421	805,816	22,913	948,214	—	—	—	169,888	2,622,252
Interest Earnings	—	—	4	—	3,544	—	4,679	5,429	13,656
Rents and Other	—	—	3,267	3,033	—	67,211	—	500,440	573,951
Total Revenues	675,421	805,816	26,184	963,151	3,544	1,272,939	3,333,914	9,507,341	16,588,310
EXPENDITURES									
Current:									
General Government	—	—	—	—	—	—	—	125,198	125,198
Public Safety	1,264,633	669,199	68,010	—	139,856	—	—	1,441,132	3,582,830
Public Works	—	—	—	—	—	—	—	2,010,272	2,010,272
Public Health	—	—	—	2,543,699	346,845	—	—	—	2,890,544
Parks Department	—	—	—	—	—	—	—	417,406	417,406
Library	—	—	—	—	—	—	—	2,100	2,100
Non Departmental	—	360,465	—	—	—	—	—	276,263	636,728
Culture and Recreation	—	7,722	—	—	—	865,066	—	716,559	1,589,347
Economic Development	—	—	—	—	—	—	4,478,173	438,841	4,917,014
Animal Services	—	—	—	—	—	—	—	1,644,783	1,644,783
Community and Human Development	—	48,776	—	—	—	—	—	40,561	89,337
Debt Service:									
Fiscal Fees	—	—	—	—	—	—	—	13,925	13,925
Capital Outlay	30,935	180,285	—	—	—	—	—	108,737	319,957
Total Expenditures	1,295,568	1,266,447	68,010	2,543,699	486,701	865,066	4,478,173	7,235,777	18,239,441
Excess (Deficiency) of Revenues Over (Under) Expenditures	(620,147)	(460,631)	(41,826)	(1,580,548)	(483,157)	407,873	(1,144,259)	2,271,564	(1,651,131)
OTHER FINANCING SOURCES (USES):									
Transfers In	—	—	—	—	—	—	1,284,123	1,632,030	2,916,153
Transfers Out	—	—	—	—	—	—	—	(902,461)	(902,461)
Capital Contributions	—	—	—	—	—	—	—	137,813	137,813
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	—	243,094	243,094
Total Other Financing Sources (Uses)	—	—	—	—	—	—	1,284,123	1,110,476	2,394,599
Net Change in Fund Balances	(620,147)	(460,631)	(41,826)	(1,580,548)	(483,157)	407,873	139,864	3,382,040	743,468
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	\$ (466,123)	\$ (392,068)	\$ (17,435)	\$ (1,287,014)	\$ 20,973,493	\$ 4,898,766	\$ 27,874,054	\$ 52,444,655	\$ 104,028,328

CITY OF EL PASO, TEXAS

Combining Statement of Net Position Internal Service Funds

November 30, 2021

	Supply and Support	Self Insurance	Total
ASSETS:			
Current Assets:			
Pooled Cash and Investments	\$ 3,897,337	\$ 27,548,475	\$ 31,445,812
Receivables - Net of Allowances			
Interest	3,658	44,085	47,743
Trade	1,009	2,459	3,468
Inventory	876,409	—	876,409
Total Current Assets	4,778,413	27,595,019	32,373,432
Noncurrent Assets:			
Capital Assets:			
Buildings, Improvements & Equipment, Net	91,697	—	91,697
Total Noncurrent Assets	91,697	—	91,697
Total Assets	4,870,110	27,595,019	32,465,129
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	\$ 5,928,476	\$ 27,813,962	\$ 33,742,438
LIABILITIES:			
Current Liabilities:			
Accounts Payable	\$ 459,976	\$ 38,110	\$ 498,086
Accrued Payroll	95,788	19,616	115,404
Total Current Liabilities	555,764	57,726	613,490
Noncurrent Liabilities:			
Compensated Absences	532,562	104,593	637,155
Other Postemployment Benefits	3,201,762	376,975	3,578,737
Net Pension Liability	3,513,594	1,021,602	4,535,196
Claims and Judgments	—	17,524,019	17,524,019
Total Noncurrent Liabilities	7,247,918	19,027,189	26,275,107
Total Liabilities	7,803,682	19,084,915	26,888,597
DEFERRED INFLOWS OF RESOURCES			
Difference in Projected and Actual Earnings on Pension Investment	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)	(2,687,123)	8,637,048	5,949,925
Total Net Position (Deficit)	(2,595,426)	8,637,048	6,041,622
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 5,928,476	\$ 27,813,962	\$ 33,742,438

CITY OF EL PASO, TEXAS
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Period Ending November 30, 2021

	<u>Supply and Support</u>	<u>Self Insurance</u>	<u>Total</u>
OPERATING REVENUES			
Sales to Departments	\$ 4,220,006	\$ —	\$ 4,220,006
Premium Contributions	—	2,257,805	2,257,805
General Revenues	—	89,108	89,108
Total Operating Revenues	<u>4,220,006</u>	<u>2,346,913</u>	<u>6,566,919</u>
OPERATING EXPENSES:			
Personnel Services	1,111,254	499,102	1,610,356
Outside Contracts	27,878	458,674	486,552
Professional Services	—	237,044	237,044
Fuel and Lubricants	1,145,096	—	1,145,096
Materials and Supplies	638,441	3,277	641,718
Utilities	4,354	—	4,354
Operating Leases	621	1,210	1,831
Travel	4,997	—	4,997
Benefits Provided	40	13,488,490	13,488,530
Maintenance and Repairs	429,309	—	429,309
Other Operating Expenses	7,379	—	7,379
Total Operating Expenses	<u>3,369,369</u>	<u>14,687,797</u>	<u>18,057,166</u>
Operating Income (Loss)	<u>850,637</u>	<u>(12,340,884)</u>	<u>(11,490,247)</u>
NONOPERATING REVENUES (EXPENSES):			
Interest Revenue	428	5,385	5,813
Total Nonoperating Revenues (Expenses)	<u>428</u>	<u>5,385</u>	<u>5,813</u>
Income Before Transfers	<u>851,065</u>	<u>(12,335,499)</u>	<u>(11,484,434)</u>
Transfers In	<u>—</u>	<u>17,044</u>	<u>17,044</u>
Change in Net Position	851,065	(12,318,455)	(11,467,390)
Net Position (Deficit) - Beginning of Year	<u>(3,446,491)</u>	<u>20,955,503</u>	<u>17,509,012</u>
Net Position (Deficit) - End of Year	<u><u>\$ (2,595,426)</u></u>	<u><u>\$ 8,637,048</u></u>	<u><u>\$ 6,041,622</u></u>

CITY OF EL PASO, TEXAS

Combining Statement of Cash Flows Internal Service Funds

For the Period Ending November 30, 2021

	Supply and Support	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	\$ 4,223,731	\$ 2,364,148	\$ 6,587,879
Payments to Suppliers	(3,576,911)	(14,160,058)	(17,736,969)
Payments to Employees	(1,122,446)	(512,496)	(1,634,942)
Net Cash Provided by Operating Activities	(475,626)	(12,308,406)	(12,784,032)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	—	17,044	17,044
Net Cash Provided by Noncapital Financing Activities	—	17,044	17,044
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	3,452,943	23,725,041	27,177,984
Cash - Beginning of the Year	444,394	3,823,434	4,267,828
Cash - End of the Year	\$ 3,897,337	\$ 27,548,475	\$ 31,445,812
Reconciliation of operating income (loss) to net cash provided (used in) operating activities:			
Operating Income (Loss)	\$ 850,637	\$ (12,340,884)	\$ (11,490,247)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) Operating Activities:			
Change in Assets and Liabilities:			
Receivables, Net	3,727	17,236	20,963
Accounts and Other Payables	(1,318,796)	28,637	(1,290,159)
Accrued Expenses	(11,194)	(13,395)	(24,589)
Net Cash Provided by Operating Activities	\$ (475,626)	\$ (12,308,406)	\$ (12,784,032)

CITY OF EL PASO, TEXAS
Combining Statement of Fiduciary Net Position
Pension Trust Funds
November 30, 2021

	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	<u>\$ 1,038,684,146</u>	<u>\$ 702,531,266</u>	<u>\$ 1,016,898,601</u>	<u>\$ 2,758,114,013</u>

CITY OF EL PASO, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Pension Trust Funds
For the Period Ending November 30, 2021

	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	<u>40,702,548</u>	<u>25,462,086</u>	<u>33,982,219</u>	<u>100,146,853</u>
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	<u>202,050,667</u>	<u>76,619,340</u>	<u>112,500,498</u>	<u>391,170,505</u>
Total Additions	<u>242,753,215</u>	<u>102,081,426</u>	<u>146,482,717</u>	<u>491,317,358</u>
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	<u>82,058,465</u>	<u>44,561,995</u>	<u>64,770,009</u>	<u>191,390,469</u>
Net Change in Fiduciary Net Position	160,694,750	57,519,431	81,712,708	299,926,889
Net Position - Beginning of the Year	<u>877,989,396</u>	<u>645,011,835</u>	<u>935,185,893</u>	<u>2,458,187,124</u>
Net Position - End of the Year	<u>\$1,038,684,146</u>	<u>\$ 702,531,266</u>	<u>\$1,016,898,601</u>	<u>\$2,758,114,013</u>

CITY OF EL PASO, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
November 30, 2021

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
ASSETS			
Pooled Cash and Investments	\$ 56,674,169	\$ (194,872)	\$ 56,479,297
Receivables:			
Notes	3,795,717	—	3,795,717
Due from Other Government Agencies	—	162,250	162,250
Other	736,975	—	736,975
Capital Assets:			
Equipment, Net	10,328	—	10,328
TOTAL ASSETS	61,217,189	(32,622)	61,184,567
LIABILITIES			
Accounts Payable	16,235	21,731	37,966
Accrued Expenses	477,408	84,648	562,056
Taxes Payable	72	144	216
Accrued Interest on Long-term Debt	1,551,215	—	1,551,215
Unearned Revenue	14,464,573	892	14,465,465
Bonds and Notes Payable	151,927,837	—	151,927,837
TOTAL LIABILITIES	168,437,340	107,415	168,544,755
 DEFERRED INFLOWS OF RESOURCES - OTHER	 3,529,049	 —	 3,529,049
 NET POSITION (DEFICIT)	 \$ (110,749,200)	 \$ (140,037)	 \$ (110,889,237)

CITY OF EL PASO, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Period Ending November 30, 2021

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
	<u> </u>	<u> </u>	<u> </u>
ADDITIONS:			
Program Income	\$ 1,545,887	\$ —	\$ 1,545,887
Federal Grant Proceeds	—	36,956	36,956
State Grant Proceeds	52,281	83,200	135,481
Bike Share Revenues	17,321	—	17,321
Local Governments	152,664	—	152,664
Investment Earnings	10,762	—	10,762
Total Additions	<u>1,778,915</u>	<u>120,156</u>	<u>1,899,071</u>
DEDUCTIONS:			
Salaries and Benefits	105,925	216,649	322,574
Professional Services	41,520	1,248	42,768
Contract Services	—	147,509	147,509
Supplies and Other	22,479	8,802	31,281
Administrative Cost	6,834	9,928	16,762
Interest on Long-term Debt	402,194	—	402,194
Intergovernmental Transfer of Capital Assets	552,450	—	552,450
Grants - Subrecipients	—	19,760	19,760
Total Deductions	<u>1,131,402</u>	<u>403,896</u>	<u>1,535,298</u>
Net Change in Fiduciary Net Position	647,513	(283,740)	363,773
Net Position (Deficit) - Beginning of the Year	<u>(111,396,713)</u>	<u>143,703</u>	<u>(111,253,010)</u>
Net Position (Deficit) - End of the Year	<u>\$ (110,749,200)</u>	<u>\$ (140,037)</u>	<u>\$ (110,889,237)</u>

**BUDGETARY SCHEDULES
ENTERPRISE FUNDS
OPERATIONS**



CITY OF EL PASO, TEXAS
Schedule of Revenues, Expenses and Changes
in Fund Balance – Operating Fund - Budget and Actual
El Paso International Airport
For the Period Ending November 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Rentals and Fees	\$ 34,016,674	\$ 34,016,674	\$ 9,038,051	\$ (24,978,623)	26.57 %
Charges of Fares and Fees	524,500	524,500	259,815	(264,685)	49.54 %
General Revenues	1,338,521	1,338,521	603,115	(735,406)	45.06 %
Total Revenues	35,879,695	35,879,695	9,900,981	(25,978,714)	27.59 %
EXPENSES:					
Personnel Services	19,272,806	18,599,806	4,033,200	14,566,606	21.68 %
Contractual Services	29,000	33,000	7,550	25,450	22.88 %
Professional Services	569,275	684,275	84,629	599,646	12.37 %
Outside Contracts	6,651,736	6,484,236	797,789	5,686,447	12.30 %
Fuel and Lubricants	262,195	262,195	32,424	229,771	12.37 %
Materials and Supplies	1,049,775	1,067,275	146,661	920,614	13.74 %
Communications	189,850	189,850	7,869	181,981	4.14 %
Utilities	2,232,000	2,232,000	499,517	1,732,483	22.38 %
Operating Leases	42,600	42,600	4,284	38,316	10.06 %
Travel	95,375	145,375	55,948	89,427	38.49 %
Benefits Provided	500	500	225	275	45.00 %
Maintenance and Repairs	704,800	730,800	115,155	615,645	15.76 %
Other Operating Expenses	2,765,460	3,393,460	582,955	2,810,505	17.18 %
Total Expenses	33,865,372	33,865,372	6,368,206	27,497,166	18.80 %
Operating Income	2,014,323	2,014,323	3,532,775	1,518,452	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	696,877	696,877	—	(696,877)	— %
Transfers Out	(2,756,200)	(2,756,200)	—	2,756,200	— %
Interest Revenue	45,000	45,000	13,205	(31,795)	29.34 %
Total Nonoperating Revenues (Expenses)	(2,014,323)	(2,014,323)	13,205	2,027,528	— %
Change in Net Position	—	—	3,545,980	3,545,980	
Net Position - Beginning	—	—	242,494,159	—	
Net Position - Ending	\$ —	\$ —	\$ 246,040,139	\$ 3,545,980	

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 November 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Rentals and Fees	\$ 160,000	\$ 160,000	\$ 32,306	\$ (127,694)	20.19 %
Charges of Fares and Fees	5,980,000	5,980,000	1,185,736	(4,794,264)	19.83 %
General Revenues	475,000	475,000	124,690	(350,310)	26.25 %
Total Revenues	<u>6,615,000</u>	<u>6,615,000</u>	<u>1,342,732</u>	<u>(5,272,268)</u>	<u>20.30 %</u>
EXPENSES:					
Personnel Services	20,369,968	20,519,968	4,593,593	15,926,375	22.39 %
Professional Services	267,000	951,000	6,449	944,551	0.68 %
Outside Contracts	13,312,376	13,430,876	2,783,253	10,647,623	20.72 %
Contractual Services	—	35,000	—	35,000	— %
Fuel and Lubricants	1,635,000	1,635,000	367,116	1,267,884	22.45 %
Materials and Supplies	1,740,900	1,889,101	75,319	1,813,782	3.99 %
Communications	315,000	315,000	3,632	311,368	1.15 %
Utilities	1,696,000	1,696,000	260,600	1,435,400	15.37 %
Operating Leases	407,700	407,700	144,576	263,124	35.46 %
Travel	93,500	93,500	9,310	84,190	9.96 %
Benefits Provided	60,000	60,000	6,231	53,769	10.39 %
Maintenance and Repairs	872,000	862,299	1,141	861,158	0.13 %
Other Operating Expenses	12,937,869	12,715,965	1,487,454	11,228,511	11.70 %
Total Expenses	<u>53,707,313</u>	<u>54,611,409</u>	<u>9,738,674</u>	<u>44,872,735</u>	<u>17.83 %</u>
Operating Income (Loss)	(47,092,313)	(47,996,409)	(8,395,942)	39,600,467	
NONOPERATING REVENUES (EXPENSES)					
Sales Tax	50,600,000	50,600,000	14,386,250	(36,213,750)	28.43 %
Interest Revenue	—	—	7,587	7,587	— %
Interest Expense	(1,651,106)	(1,651,106)	—	1,651,106	— %
Capital Outlay	(300,000)	(305,904)	—	305,904	— %
Current Portion - Bonds, Notes and Capital	(1,556,581)	(1,556,581)	—	1,556,581	— %
Transfers In	—	3,200,000	—	(3,200,000)	— %
Transfers Out	—	(2,290,000)	—	2,290,000	— %
Total Nonoperating Revenues (Expenses)	<u>47,092,313</u>	<u>47,996,409</u>	<u>14,393,837</u>	<u>(33,602,572)</u>	<u>29.99 %</u>
Change in Net Position	—	—	5,997,895	5,997,895	
Net Position - Beginning	—	—	198,870,631	—	
Net Position - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 204,868,526</u>	<u>\$ 5,997,895</u>	

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 November 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Rentals and Fees	\$ 67,475,585	\$ 67,475,585	\$ 11,670,553	\$ (55,805,032)	17.30 %
Sales to Departments	63,000	63,000	1,777	(61,223)	2.82 %
General Revenues	190,000	190,000	53,084	(136,916)	27.94 %
Total Revenues	67,728,585	67,728,585	11,725,414	(56,003,171)	17.31 %
EXPENSES:					
Personnel Services	18,820,925	18,820,925	3,843,261	14,977,664	20.42 %
Professional Services	280,725	316,725	34,533	282,192	10.90 %
Outside Contracts	2,391,500	2,467,416	178,344	2,289,072	7.23 %
Fuel and Lubricants	3,166,000	3,170,000	660,672	2,509,328	20.84 %
Benefits Provided	—	—	83	(83)	— %
Materials and Supplies	6,850,950	6,626,133	1,428,085	5,198,048	21.55 %
Communications	386,900	350,900	48,566	302,334	13.84 %
Utilities	105,200	105,200	19,329	85,871	18.37 %
Operating Leases	35,000	35,000	2,986	32,014	8.53 %
Travel	91,500	88,500	6,214	82,286	7.02 %
Maintenance and Repairs	385,000	410,801	7,254	403,547	1.77 %
Other Operating Expenses	4,627,358	4,276,005	538,253	3,737,752	12.59 %
Landfill and Transfer Station	1,000,000	1,000,000	—	1,000,000	— %
Total Expenses	38,141,058	37,667,605	6,767,580	30,900,025	17.97 %
Operating Income (Loss)	29,587,527	30,060,980	4,957,834	(25,103,146)	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	5,268,601	5,268,601	533,103	(4,735,498)	10.12 %
Transfers Out	(33,074,350)	(33,543,903)	(4,577,724)	28,966,179	13.65 %
Interest Revenue	200,000	200,000	13,151	(186,849)	6.58 %
Interest Expense	(412,114)	(412,114)	—	412,114	— %
Current Portion - Bonds, Notes and Capital	(1,569,664)	(1,569,664)	—	1,569,664	— %
Total Nonoperating Revenues (Expenses)	(29,587,527)	(30,057,080)	(4,031,470)	26,025,610	13.41 %
Change in Net Position	—	3,900	926,364	922,464	
Net Position - Beginning	—	—	65,855,362	—	
Net Position - Ending	\$ —	\$ 3,900	\$ 66,781,726	\$ 922,464	

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 November 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Charges of Tolls	\$ 16,868,259	\$ 16,868,259	\$ 5,547,503	\$ (11,320,756)	32.89 %
General Revenues	586,096	586,096	110,563	(475,533)	18.86 %
Total Revenues	<u>17,454,355</u>	<u>17,454,355</u>	<u>5,658,066</u>	<u>(11,796,289)</u>	<u>32.42 %</u>
EXPENSES:					
Personnel Services	3,392,022	3,392,022	736,313	2,655,709	21.71 %
Professional Services	142,725	104,447	551	103,896	0.53 %
Outside Contracts	1,377,740	1,370,129	237,036	1,133,093	17.30 %
Fuel and Lubricants	10,850	10,850	2,586	8,264	23.83 %
Materials and Supplies	165,483	150,758	15,918	134,840	10.56 %
Communications	20,600	20,543	9	20,534	0.04 %
Utilities	106,000	106,000	21,295	84,705	20.09 %
Operating Leases	346,754	343,754	85,879	257,875	24.98 %
Travel	5,685	5,685	—	5,685	— %
Maintenance and Repairs	167,990	154,826	4,634	150,192	2.99 %
Other Operating Expenses	160,374	166,374	40,897	125,477	24.58 %
Total Expenses	<u>5,896,223</u>	<u>5,825,388</u>	<u>1,145,118</u>	<u>4,680,270</u>	<u>19.66 %</u>
Operating Income (Loss)	11,558,132	11,628,967	4,512,948	(7,116,019)	
NONOPERATING REVENUES (EXPENSES)					
Transfers Out	(10,974,482)	(10,974,482)	(4,468,538)	(6,505,944)	40.72 %
Interest Expense	(52,150)	(52,150)	—	(52,150)	— %
Capital Outlay	(11,500)	(82,335)	—	(82,335)	— %
Current Portion - Bonds, Notes and Capital	(520,000)	(520,000)	—	(520,000)	— %
Total Nonoperating Revenues (Expenses)	<u>(11,558,132)</u>	<u>(11,628,967)</u>	<u>(4,468,538)</u>	<u>(7,160,429)</u>	<u>38.43 %</u>
Change in Net Position	—	—	44,410	44,410	
Net Position - Beginning	—	—	10,390,937	—	
Net Position - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 10,435,347</u>	<u>\$ 44,410</u>	

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 November 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
General Revenues	\$ —	\$ —	\$ 107,301	\$ 107,301	— %
Intergovernmental Revenues	1,814,540	1,814,540	1,494,564	(319,976)	82.37 %
Penalties and Interest - Delinquent Taxes	516,000	516,000	127,015	(388,985)	24.62 %
Total Revenues	2,330,540	2,330,540	1,728,880	(601,660)	74.18 %
EXPENSES:					
Personnel Services	1,388,047	1,372,817	271,717	1,101,100	19.79 %
Professional Services	469	469	39	430	8.32 %
Outside Contracts	325,560	350,320	23,660	326,660	6.75 %
Fuel and Lubricants	100	100	24	76	24.00 %
Materials and Supplies	22,832	22,832	3,472	19,360	15.21 %
Communications	111,779	111,779	98,518	13,261	88.14 %
Operating Leases	149,300	153,300	46,899	106,401	30.59 %
Travel	14,000	12,714	—	12,714	— %
Other Operating Expenses	318,453	290,979	71,117	219,862	24.44 %
Capital Outlay	—	15,230	—	15,230	— %
Total Expenses	2,330,540	2,330,540	515,446	1,815,094	22.12 %
Operating Income	—	—	1,213,434	1,213,434	
NONOPERATING REVENUES (EXPENSES)					
Interest Revenue	—	—	247	247	— %
Total Nonoperating Revenues (Expenses)	—	—	247	247	— %
Change in Net Position	—	—	1,213,681	1,213,681	
Net Position - Beginning	—	—	1,474,950	—	
Net Position - Ending	\$ —	\$ —	\$ 2,688,631	\$ 1,213,681	

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 November 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Sales to Departments	\$ 17,506,610	\$ 17,506,610	\$ 4,220,006	\$ (13,286,604)	24.11 %
General Revenues	7,000	7,000	—	(7,000)	— %
Total Revenues	17,513,610	17,513,610	4,220,006	(13,293,604)	24.10 %
EXPENSES:					
Personnel Services	5,354,690	5,354,690	1,111,254	4,243,436	20.75 %
Outside Contracts	227,873	227,873	27,878	199,995	12.23 %
Fuel and Lubricants	5,432,106	5,432,106	1,145,096	4,287,010	21.08 %
Materials and Supplies	4,377,720	4,377,720	638,441	3,739,279	14.58 %
Communications	3,000	3,000	—	3,000	— %
Utilities	32,500	32,500	4,354	28,146	13.40 %
Operating Leases	10,000	10,000	621	9,379	6.21 %
Travel	6,500	6,500	4,997	1,503	76.88 %
Benefits Provided	2,500	2,500	40	2,460	1.60 %
Maintenance and Repairs	1,825,720	1,825,720	429,309	1,396,411	23.51 %
Other Operating Expenses	41,000	41,000	7,379	33,621	18.00 %
Total Expenses	17,313,610	17,313,610	3,369,369	13,944,240	19.46 %
Operating Income	200,000	200,000	850,637	650,636	
NONOPERATING REVENUES (EXPENSES)					
Interest Revenue	—	—	428	428	— %
Capital Outlay	(200,000)	(200,000)	—	200,000	— %
Total Nonoperating Revenues (Expenses)	(200,000)	(200,000)	428	200,428	— %
Change in Net Position	—	—	851,065	851,064	
Net Position (Deficit) - Beginning	—	—	(3,446,491)	—	
Net Position (Deficit) - Ending	\$ —	\$ —	\$ (2,595,426)	\$ 851,064	

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 November 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
REVENUES:					
Premium Contributions	\$ 66,942,148	\$ 66,942,148	\$ 2,257,805	\$ (64,684,343)	3.37 %
General Revenues	—	—	89,108	89,108	— %
Total Revenues	66,942,148	66,942,148	2,346,913	(64,595,235)	3.51 %
EXPENSES:					
Personnel Services	2,890,775	2,890,775	499,102	2,391,673	17.27 %
Professional Services	984,209	984,209	237,044	747,165	24.08 %
Outside Contracts	1,811,910	1,811,910	458,674	1,353,236	25.31 %
Materials and Supplies	32,950	32,950	3,277	29,673	9.95 %
Communications	25	25	—	25	— %
Operating Leases	5,000	5,000	1,210	3,790	24.20 %
Benefits Provided	60,496,867	60,496,867	13,488,490	47,008,377	22.30 %
Other Operating Expenses	12,050	12,050	—	12,050	— %
Total Expenses	66,233,786	66,233,786	14,687,797	51,545,989	22.18 %
Operating Income (Loss)	708,362	708,362	(12,340,884)	(13,049,246)	
NONOPERATING REVENUES (EXPENSES)					
Transfers In	996,985	996,985	17,044	(979,941)	1.71 %
Interest Revenue	—	—	5,385	5,385	— %
Transfers Out	(1,705,347)	(1,705,347)	—	1,705,347	— %
Total Nonoperating Revenues (Expenses)	(708,362)	(708,362)	22,429	730,791	3.17 %
Change in Net Position	—	—	(12,318,455)	(12,318,455)	
Net Position - Beginning	—	—	20,955,503	—	
Net Position - Ending	\$ —	\$ —	\$ 8,637,048	\$ (12,318,455)	