

Monthly Financial and Operations Report  
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\* Monthly Financial and Operations Report total may reflect slight variances due to rounding.



OFFICE OF THE CITY CONTROLLER  
CITY OF HOUSTON  
TEXAS

CHRIS B. BROWN

**To:** Mayor Sylvester Turner  
City Council Members

**From:** Chris B. Brown  
City Controller

**Date:** January 31, 2020

**Subject:** December 2019  
Financial Report

Attached is the Monthly Financial Report for the period ending December 31, 2019.

**GENERAL FUND**

The Controller's Office is projecting an ending fund balance of \$189 million for FY2020. This is \$15 million lower than the projection of the Finance Department. The difference is due to a \$15 million lower revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$29 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

Our revenue projections increased by \$17 million from the November 2019 report as follows:

- We increased our projection for Sales Tax revenue by \$14.5 million, reflecting higher than expected receipts for the first 5 months of the fiscal year.
- Transfers from Other Funds increased by \$857,000 due to FEMA reimbursements related to Hurricane Harvey.
- Sale of Capital Assets increased by \$1.2 million due to an increase in easement sales.

Expenditure estimates were increased by \$4 million from the November report as follows:

- The Solid Waste Department increased \$5 million due to increased trash removal activities and expenditures related to Tropical Storm Imelda.
- The Police Department increased \$2 million due to Tropical Storm Imelda expenditures as well as the purchase of software.
- Vacancy savings in various departments offset some of the increases in the Solid Waste and Police Departments.

This is \$8.5 million higher than the Adopted Budget.

**ENTERPRISE FUNDS**

In the Combined Utility System Fund, our projection for Impact Fees increased by \$10 million and Operating Transfers to Storm Water decreased by \$2 million. In addition, Operating Revenue in the Storm Water Fund increased by \$2 million, while expenditures decreased by \$693,000.

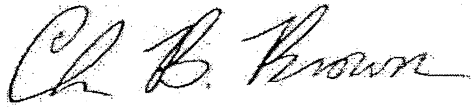
**Mayor Sylvester Turner  
City Council Members  
December Monthly Financial Report**

**COMMERCIAL PAPER AND BONDS**

The City's practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure. As of December 31, 2019, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	2.01%
Combined Utility System	0.67%
Aviation	6.56%
Convention and Entertainment	5.28%

Respectfully submitted,



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Chris B. Brown  
City Controller

**City of Houston, Texas**  
**Quarterly Swap Agreements Disclosure**  
**December 31, 2019**

**Combined Utility System Swaps**

**General Terms:**

Objective. The objective of the swaps is to hedge against the potential of rising interest rates associated with the Bonds and to achieve a lower fixed rate than the market rate for traditional fixed rate debt at time of issuance.

Credit risk. As of this date, the City was not exposed to credit risk because the swaps had a negative fair value. However, should interest rates change and the fair value of the swaps become positive, the City would be exposed to credit risk on the swaps in the amount of its fair value. If a counterparty's credit rating falls below rating thresholds established by the agreements, collateral must be posted in varying amounts depending on the credit rating and swap fair value. No collateral has been required to date.

Basis risk. The City will be exposed to basis risk on the swap because the variable payment received is based on a taxable index other than the tax-exempt SIFMA based rate paid by the City on the bonds. In the future, if tax-exempt rates move to convergence with the taxable LIBOR index (because of reductions in tax rates, for example), the expected cost savings may not be realized, resulting in a higher synthetic rate.

Termination risk. The City may terminate for any reason. A counterparty may terminate a swap if the City fails to perform under the terms of the contract. The City's ongoing payment obligations under the swap (and to a limited extent, its termination payment obligations) are insured, and counterparties cannot terminate so long as the insurer does not fail to perform. If a swap is terminated, the associated variable-rate bonds would no longer carry synthetic fixed interest rates. Also, if at the time of the termination the swap has a negative fair value, the City would be liable to the counterparty for a payment equal to the swap's fair value.

Remarketing risk. The City faces a risk that the remarketing agent will not be able to sell the variable rate demand bonds at a competitive rate each week.

**A. Combined Utility System Synthetic Fixed Rate Swap**

On September 10, 2004, the City entered into three pay-fixed, receive-variable rate swap agreements ("the 2004B Swaps") related to the Combined Utility System 2004B auction rate variable interest bonds ("the 2004B Bonds"). The City pre-qualified six firms to submit competitive bids on the swaps. The three firms selected all matched the lowest fixed rate bid of 3.78%. As of August 15, 2012, the City had converted all the 2004B bonds from auction rate to variable rate demand bonds ("the 2004B bonds") and SIFMA-Index notes ("the 2012A and 2012B Refunding Bonds"), collectively referred to herein as the "Bonds." On June 1, 2017, the City remarketed the 2012B Bonds changing the index from SIFMA-Index to 70% of One-Month US Dollar Libor plus 48.5 basis points. On June 27, 2018, due to tax reform, the City remarketed the 2012B Bonds to variable rate demand bonds.

Terms. The notional amounts of the swap agreements total \$653.3 million, the principal amount of the associated Bonds. The City's swap agreements contain scheduled reductions to outstanding notional amounts that follow anticipated payments of principal of the Bonds in varying amounts during the years 2028 to 2034.

Under the terms of the swaps, the City will pay a fixed rate of 3.78% and receive a floating rate equal to 57.6% of One-Month US Dollar LIBOR plus 37 basis points. All agreements were effective September 10, 2004 - the original date of issuance of the Bonds. The termination date is May 15, 2034.

On November 15, 2018, the City amended the floating rate received to 58.55% of the ten-year USD-CMS rate.

On November 7, 2016, UBS AG novated \$150,000,000 notional amount to Wells Fargo Bank, N.A.

Receipts and Payments. For the six-month period ending December 31, 2019, the City received \$3,530,066 in swap revenue for these swaps and paid \$4,303,148 of interest on the underlying securities. The contractual rate for the City’s swap payment is 3.78%. The average effective rate for the 2004B bonds, including interest for the Series 2004B bonds, the City’s swap payments, and its dealer and liquidity fees, reduced by swap receipts, was 4.42%. In contrast, the comparable fixed rate the City paid on its Combined Utility System Series 2004A bonds was 5.08%.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of \$172.6 million on December 31, 2019. This value was calculated using the zero-coupon method.

Counterparty	Notional Amount	Fair Value	Counterparty Credit Rating (Moody's/S&P/Fitch)
Goldman Sachs Capital Markets Inc.	\$ 353,325,000	\$ (93,018,357)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(39,489,856)	Aa2/ A+/AA
Wells Fargo	150,000,000	(40,055,299)	Aa2 /A+/AA-
	\$ 653,325,000	\$ (172,563,512)	

**B. Combined Utility System Forward Rate Lock/Synthetic Fixed Rate Swap**

On November 1, 2005, the City priced a floating to fixed interest rate exchange agreement swap with Royal Bank of Canada (“RBC”) on a forward basis. The City pre-qualified eight firms to submit competitive bids, and RBC submitted the lowest bid of 3.761%. The addition of the SIFMA-Indexed Notes diversifies the System’s variable rate debt portfolio. This swap was previously assigned to the 2008A variable rate demand bonds and the 2010B SIFMA Indexed Notes. Later, 2012C SIFMA Indexed Notes refunded 2010 SIFMA Indexed Notes. On August 1, 2016, the City refunded 2012C SIFMA Index Notes to CUS 2016C Libor Index. On August 1, 2018, the City refunded 2016C to CUS 2018C. The new rate on the note is calculated at 70% of One-Month US Dollar LIBOR plus 36 basis points.

Terms. The notional amount of the swap is \$249.1 million with the underlying bonds being the Series 2018C Notes. The swap agreement contains scheduled reductions to the outstanding notional amount during the years 2028 to 2034.

Under terms of the swap, the City pays a fixed rate of 3.761% and receives a floating rate equal to 70% of One-Month US Dollar LIBOR. The agreement became effective March 3, 2007, with a termination date of May 15, 2034. On September 19, 2015, Royal Bank of Canada (RBC) novated \$249,075,000 notional amount to Wells Fargo. On November 15, 2018, the City amended the floating rate received to 58.55% of the ten-year USD-CMS rate.

Receipts and Payments. For the six-month period ending December 31, 2019, the City received \$835,467 in swap revenue for its 2018C swap and paid \$1,345,000 on the underlying notes. The contractual rate for the City’s swap payment is 3.761%. The average effective rate for the bonds, including the City’s swap payments and a fixed component, reduced by swap receipts was 4.21%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$66 million on December 31, 2019. This value was calculated using the zero-coupon method.



# CITY OF HOUSTON

Finance Department

Sylvester Turner

Mayor

Finance Department  
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To: Mayor Sylvester Turner  
City Council Members

Date: January 31, 2020

Subject: 6+6 Financial Report

Attached is the 6+6 Financial Report for the period ending December 31, 2019. Fiscal Year 2020 projections are based on six months of actual results and six months of projections.

## General Fund

Our revenue projection is \$5.5 million higher than the Adopted Budget and \$10.1 million higher than the 5+7 Report. The variance from the prior month's projections is primarily due to:

- \$8 million increase in Sales Tax to reflect higher than anticipated receipts,
- \$1.2 million increase in Sale of Capital Assets to reflect higher than anticipated easement sales,
- \$857,000 increase in Transfer from Other Funds due to reimbursement receipts from FEMA for damaged refuse disposal carts during Hurricane Harvey; offset by an increase in Solid Waste Department expense.

### General Fund Revenues (amounts expressed in thousands)

Category	FY2019 Actual	FY20 Adopted Budget	FY20 Current Projection	FY20 Variance Over/(Under)
Property Tax	\$1,190,243	\$1,215,687	\$1,215,687	-
Sales Tax	692,271	694,567	702,567	8,000
Franchise Fees	179,640	158,411	158,411	-
Other	394,128	349,316	346,807	(2,509)
<b>Total</b>	<b>\$2,456,282</b>	<b>\$2,417,981</b>	<b>\$2,423,472</b>	<b>5,491</b>

Our expenditure projection is \$8.5 million higher than the Adopted Budget and \$4.4 million higher than the 5+7 Report. The variance from prior month's projection is primarily due to:

- \$3.2 million increase in Solid Waste Department due to an increase in trash removal activities to prevent mosquito and disease control, compensation plan adjustments and replacement of damaged refuse disposal carts during Hurricane Harvey,
- \$2.1 million increase to reflect unanticipated Tropical Storm Imelda activities in Police and Solid Waste Department,
- \$1.8 million increase in Police Department to reflect Microsoft Enterprise/Cloud Server software maintenance purchase,
- \$461,000 increase in Houston Public Library to restore frontline vacant positions,
- \$350,000 increase in Parks and Recreation Department to maintain and improve historic buildings in Sam Houston Park, and
- \$3.6 million decrease in various departments due to vacancy savings.

**General Fund Expenditures (amounts expressed in thousands)**

Category	FY2019 Actual	FY20 Adopted Budget	FY20 Current Projection	FY20 Variance Over/(Under)
Police	\$861,974	\$899,879	\$903,477	3,598
Fire	523,617	507,076	507,028	(48)
Other Departments	687,081	724,936	729,903	4,968
Debt Service/PAYGO	389,627	399,203	399,203	-
<b>Total</b>	<b>\$2,462,299</b>	<b>\$2,531,094</b>	<b>\$2,539,611</b>	<b>8,517</b>

We are currently projecting an ending fund balance of \$204.8 million, which is \$5.7 million higher than the 5+7 Report and 9.6% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

**Fund Balance (amounts expressed in thousands)**

Category	FY2019 Actual	FY20 Adopted Budget*	FY20 Current Projection	FY20 Variance Over/(Under)
Fund Balance - Beginning of Year	\$328,347	\$299,212	\$321,439	22,227
Changes to Designated Fund Balance	-	(452)	(452)	-
Budgeted Increase/(Decrease) in Fund Balance	(6,017)	(113,114)	(116,139)	(3,026)
Change in Inventory/Prepaid Items/Imprest Cash	(891)	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$321,439</b>	<b>\$185,646</b>	<b>\$204,848</b>	<b>\$19,201</b>
% of Expenditures Less Debt Service and PAYGO	15.5%	8.7%	9.6%	0.9%

\* The estimated beginning fund balance at the time of budget adoption.

A summary of all variances from the Adopted Budget that have been reported year-to-date is included in the attachment to this letter.

### **Enterprise, Special Revenue and Other Funds**

We are projecting the following forecast changes in the Enterprise Funds, Special Revenue Funds and other funds from the 5+7 Report.

### **Combined Utility System**

Non-Operating Revenues increased by \$10 million due to higher impact fees. Operating Transfer-In decreased by \$2 million due to less transfer needed to the Storm Water Fund.

### **Storm Water Fund**

Operating Revenue increased by \$2 million due to a refund from Harris County Flood Control District. As a result, Operating Transfer-In decreased by \$2 million. Expenditures decreased by \$693,000 due to personnel savings.

### **Houston Economy**

**Energy** – The average oil price of \$59.88 for the month of December 2019 was 5.0% higher than prior month's average price of \$57.03. Comparing from the same period last year, the price has increased by 20.9%. The average oil rig count of 673 for the month of December 2019 was 0.7% lower than prior month's count. The rig count year-over-year comparison for the month of December decreased by 23.5%.

**Employment** – According to the Bureau of Labor Statistics, the preliminary total nonfarm employment in the Houston-The Woodlands-Sugar Land Metropolitan Statistical Area stood at 3,223,100 in November 2019, up approximately 2.7% year-over-year. As stated by Greater Houston Partnership in December's Economy at a Glance publication, the sectors adding the most jobs were health care; government; accommodation and food services; construction; and administrative support.

**Home Sales** – The latest report prepared by the Houston Association of Realtors (HAR) for the month of December 2019, shows the total single-family home sales of 7,505 were 14.3% higher compared to December 2018 of 6,567. The median price rose by 4.6% to \$251,000 and the average price increased by 2.5% to \$312,922. Single-family inventory decreased from 3.5 months' supply to 3.4 months year-over-year.

Sincerely,



Tantri Emo

Director





General Fund (Fund 1000)  
(amounts expressed in thousands)

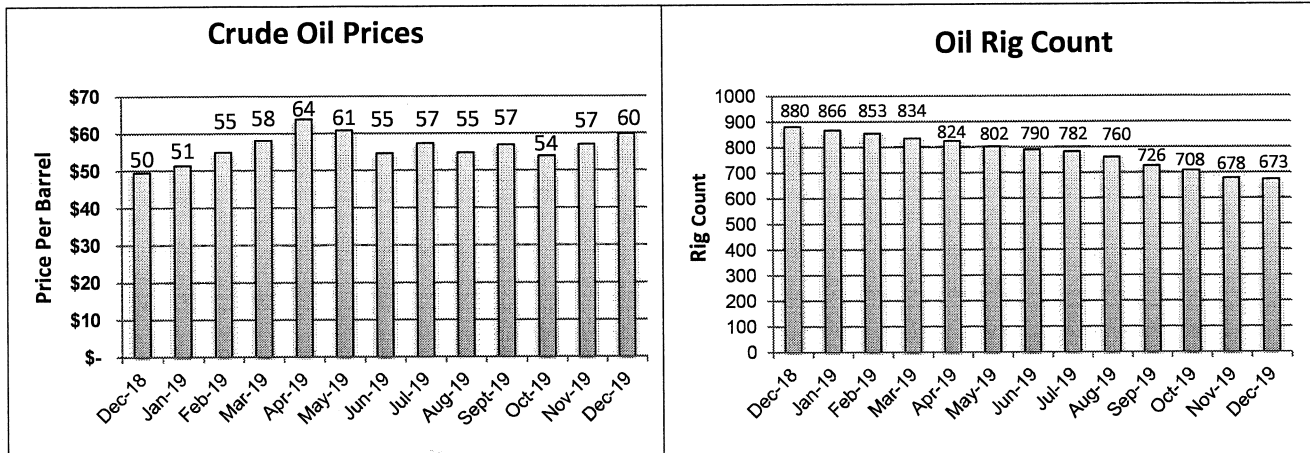
**Finance - Major Variances from Adopted Budget**

Revenues		Variance Over/(Under)*
Month Reported	Revenue Detail	
November	<b>Intergovernmental</b>	
	Decrease in Ambulance Supplemental Payment Program (ASPP) reimbursement	(9,594)
	<b>Charges for Services</b>	
	Increase due to higher than anticipated ambulance fees collections	5,000
December	<b>Sales Tax</b>	
	Increase due to higher than anticipated sales tax receipts	8,000
	<b>Sale of Capital Assets</b>	
	Increase to reflect higher than anticipated easement sales	1,227
	<b>Transfers from Other Funds</b>	
	Increase due to reimbursement receipts from FEMA for damaged refuse disposal carts during Hurricane Harvey	857
	<b>Total Revenues</b>	<b>5,490</b>
	<b>Fund Balance</b>	
	Additional Beginning Fund Balance	22,227
	<b>Total Financial Resources</b>	<b>27,717</b>
Expenditures		
Month Reported	Expenditure Detail	
July	<b>Public Safety</b>	
	Increase in Police overtime to enhance public safety	1,500
December	Decrease in Fire to reflect vacancy savings	(227)
	Increase in Police due to Microsoft Cloud software purchase	1,752
	Increase in Police due to Tropical Storm Imelda response	261
	<b>Total Public Safety</b>	<b>3,286</b>
September	<b>Other Adjustments</b>	
	Increase in City Council to reflect prior year unutilized Council District Service Fund	1,252
	Increase in Solid Waste Department to reflect recycling collection services	790
	Increase in General Government to reflect consultants for managed competition	200
	Increase in various departments to reflect funding allocation for unspent City Council funds from prior year	413
December	Decrease in various departments to reflect vacancy savings	(3,346)
	Increase in Solid Waste Department to reflect unanticipated Tropical Storm Imelda costs	1,800
	Increase in Solid Waste Department to reflect trash removal activities to prevent mosquito and disease control	1,407
	Increase in Solid Waste Department to reflect compensation plan adjustments	935
	Increase in Solid Waste Department to reflect refuse disposal carts purchase reimbursed from FEMA	846
	Increase in Houston Public Library to restore frontline vacant positions	461
	Increase in Parks and Recreation Department to maintain and improve historic buildings in Sam Houston Park	350
Other Adjustments	126	
	<b>Total Other Adjustment</b>	<b>5,234</b>
	<b>Total Expenditures</b>	<b>8,520</b>

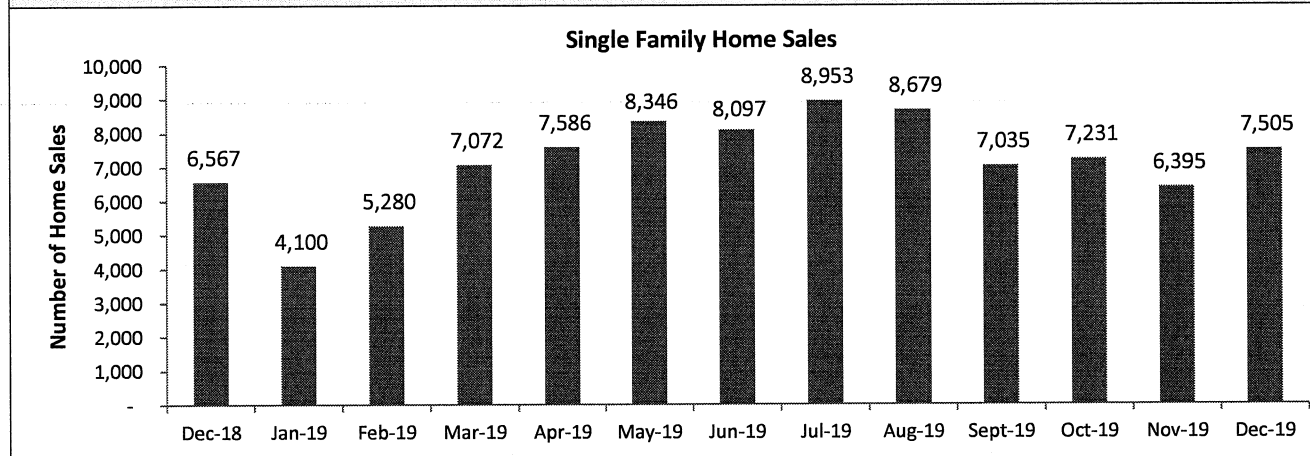
\*Total may reflect slight variances due to rounding.



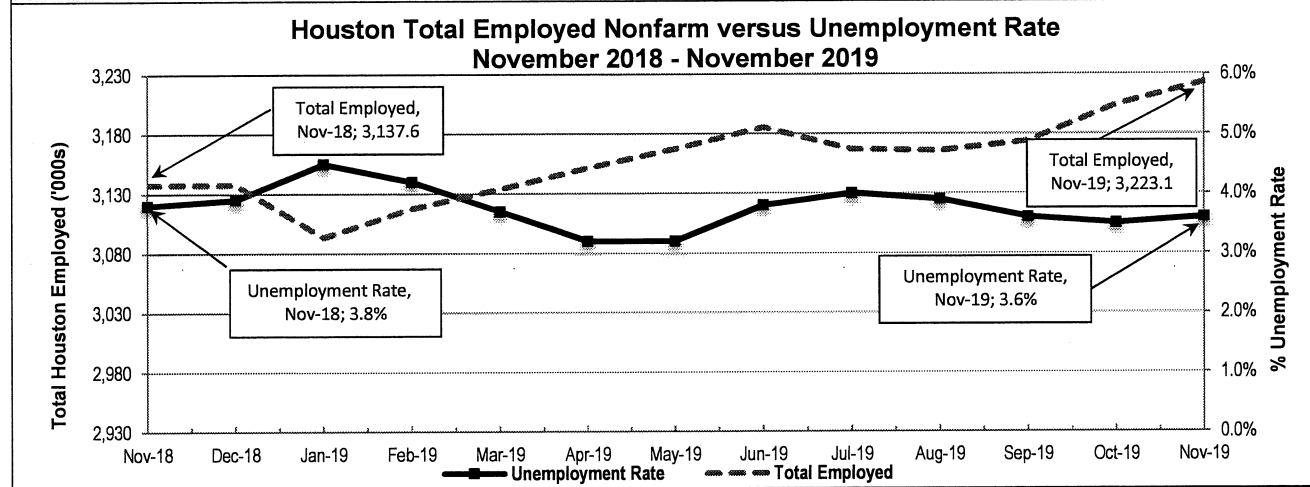
## Key Economic Indicators



Oil prices show an increase of 5.0% in December from November. Compared to December 2018, oil prices are up by 20.9%. Rig counts show a decrease of 0.7% in December from November. Compared to December 2018, rig counts are down by 23.5%.  
 Source: US Energy Information Administration & Baker Hughes Rig Counts



Single-family home sales showed an increase of 17.4% in December from November. According to HAR, single-family home sales totaled 7,505 units compared to 6,567 units a year earlier, an increase of 14.3%.  
 Source: HAR.COM

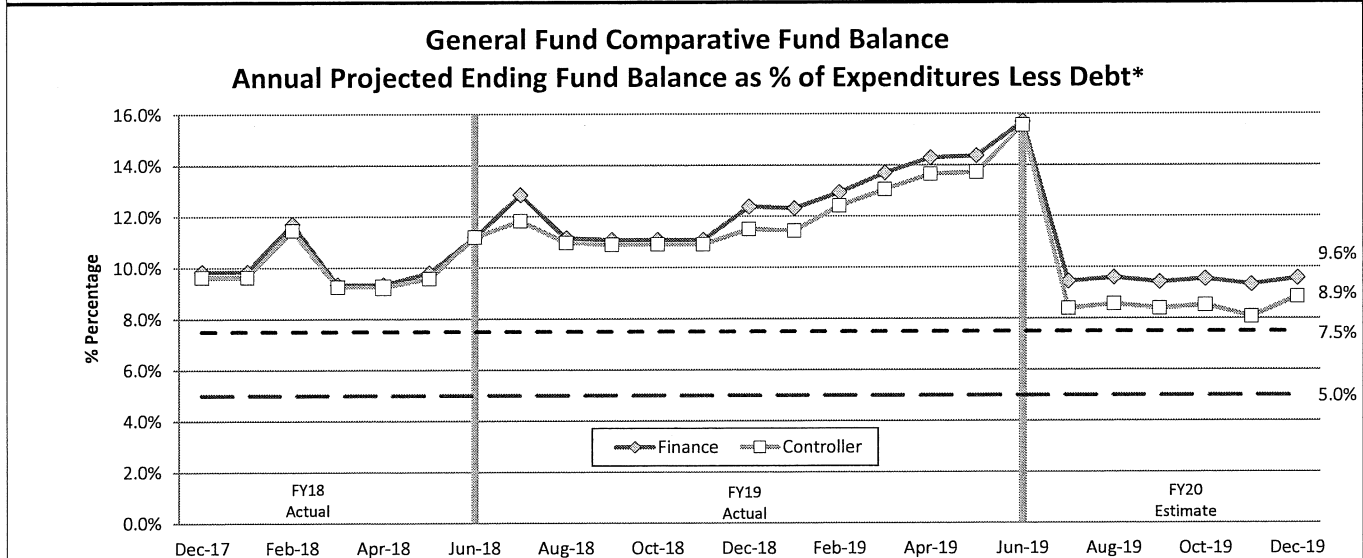
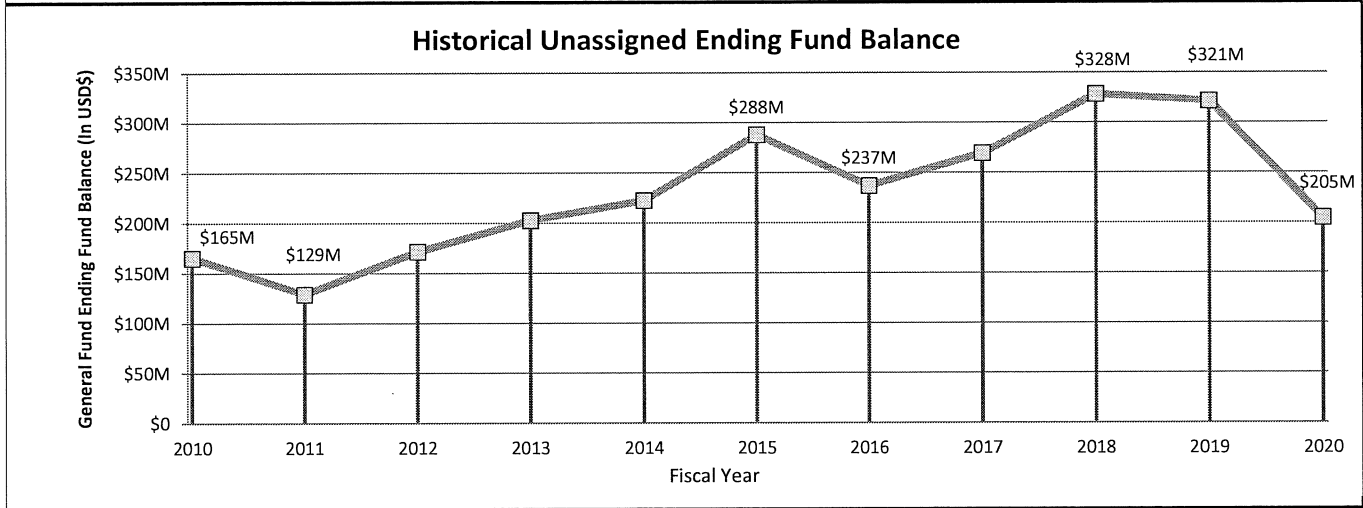
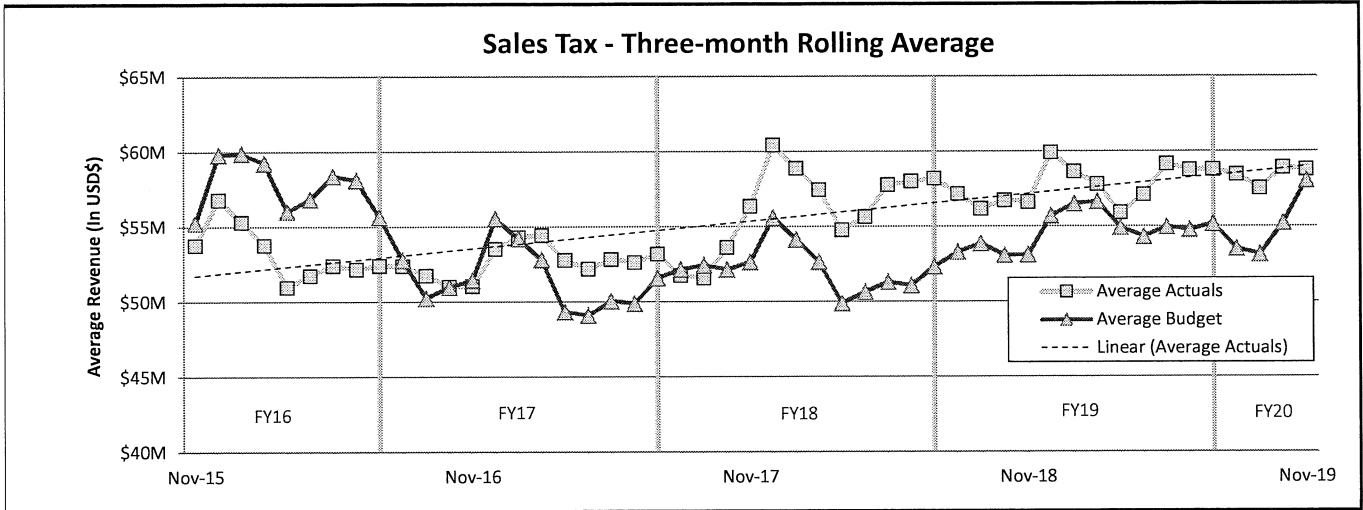


The Total Employed shows a slight increase from November 2018 of 3,138 to November 2019 of 3,223.  
 The Unemployment rate shows a decrease from November 2018 of 3.8% to November 2019 of 3.6%.  
 Source: Bureau of Labor Statistics



General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance



\*According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures before debt service and pay-as-you-go (PAYGO).





# General Fund (Fund 1000)

For the period ended December 31, 2019  
(amounts expressed in thousands)

Actual YTD  
Current Budget

	FY2020								
	FY2019 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD	Controller - Finance Variance		
<b>Revenues</b>									
General Property Taxes	1,190,243	1,215,687	1,215,687	1,215,745	1,215,687	198,405	58		✓
Industrial Assessments	19,755	19,550	19,550	19,000	19,550	33	(550)		✓
Sales Tax	692,271	694,567	694,567	694,567	702,567	355,453	(8,000)		✓
Other Taxes	18,248	19,024	19,024	18,750	19,024	4,770	(274)		✓
Electric Franchise	100,590	100,774	100,774	100,450	100,774	50,120	(324)		✓
Telephone Franchise	37,501	25,220	25,220	23,050	25,220	15,238	(2,170)		✓
Gas Franchise	12,324	12,386	12,386	12,000	12,386	6,193	(386)		✓
Other Franchise	29,225	20,031	20,031	17,665	20,031	12,302	(2,366)		✓
Licenses and Permits	35,301	33,969	33,969	33,969	33,969	16,416	-		✓
Intergovernmental	60,205	61,051	61,051	51,458	51,458	19,929	-		✓
Charges for Services	63,839	58,352	58,352	63,059	63,352	33,649	(293)		✓
Direct Interfund Services	62,214	63,249	63,249	63,249	63,249	29,502	-		✓
Indirect Interfund Services	26,603	27,691	27,691	27,691	27,691	13,623	-		✓
Municipal Courts Fines and Forfeits	21,702	22,572	22,572	22,100	22,572	8,967	(472)		✓
Other Fines and Forfeits	3,933	3,965	3,965	3,500	3,965	1,399	(465)		✓
Interest	11,802	9,011	9,011	9,011	9,011	2,755	-		✓
Miscellaneous/Other	23,844	13,607	13,607	13,358	13,607	5,244	(249)		✓
<b>Total Revenues</b>	<b>2,409,600</b>	<b>2,400,706</b>	<b>2,400,706</b>	<b>2,388,622</b>	<b>2,404,113</b>	<b>773,998</b>	<b>(15,491)</b>		✓
<b>Expenditures</b>									
Administration & Regulatory Affairs	28,378	29,671	29,671	29,245	29,245	11,248	-		✓
City Council	9,902	10,694	10,694	11,946	11,946	4,036	-		✓
City Secretary	824	957	957	1,029	1,029	514	-		✓
Controller	7,862	8,467	8,467	8,467	8,467	3,628	-		✓
Finance	16,522	18,881	18,888	17,913	17,913	8,883	-		✓
Fire	523,617	507,076	507,255	507,028	507,028	248,245	-		✓
General Services	41,975	45,197	45,097	45,097	45,097	16,594	-		✓
Housing and Community Development	612	516	516	516	516	330	-		✓
Houston Emergency Center	9,762	9,617	9,617	9,617	9,617	2,404	-		✓
Houston Health Department	58,525	58,540	58,540	58,540	58,540	31,409	-		✓
Houston Public Works	30,914	32,083	32,083	31,973	31,973	12,151	-		✓
Human Resources	2,598	2,566	2,566	2,128	2,128	1,250	-		✓
Information Technology	16,114	6,779	6,779	6,779	6,779	2,892	-		✓
Legal	14,493	15,455	15,455	14,767	14,767	7,332	-		✓
Library	40,560	42,048	42,048	42,509	42,509	20,382	-		✓
Mayor's Office	7,341	7,434	7,534	7,534	7,534	4,006	-		✓
Municipal Courts	28,464	29,832	29,832	29,712	29,712	13,486	-		✓
Neighborhoods	10,909	11,209	11,252	11,252	11,252	5,031	-		✓
Office of Business Opportunity	2,942	3,562	3,562	3,616	3,616	1,720	-		✓
Parks and Recreation	74,956	78,557	78,615	78,375	78,375	34,674	-		✓
Planning and Development	3,366	4,337	4,337	4,337	4,337	1,877	-		✓
Police	861,974	899,879	899,964	903,477	903,477	445,554	-		✓
Solid Waste Management	87,716	84,957	84,997	90,773	90,773	44,602	-		✓
<b>Total Departmental Expenditures</b>	<b>1,880,326</b>	<b>1,908,312</b>	<b>1,908,725</b>	<b>1,916,630</b>	<b>1,916,630</b>	<b>922,248</b>	<b>-</b>		✓
General Government	192,346	223,579	223,166	223,779	223,779	89,369	-		✓
<b>Total Expenditures Other Than Debt</b>	<b>2,072,672</b>	<b>2,131,891</b>	<b>2,131,891</b>	<b>2,140,408</b>	<b>2,140,408</b>	<b>1,011,617</b>	<b>-</b>		✓
Other Adjustments*	(3,384)	(5,200)	(5,200)	(5,200)	(5,200)	-	-		✓
Captured Revenue Transfer to DDSRF	47,422	47,103	47,103	47,103	47,103	-	-		✓
Debt Service Transfer	345,589	357,300	357,300	357,300	357,300	-	-		✓
<b>Total Expenditures and Other Uses</b>	<b>2,462,299</b>	<b>2,531,094</b>	<b>2,531,094</b>	<b>2,539,611</b>	<b>2,539,611</b>	<b>1,011,617</b>	<b>-</b>		✓
<b>Net Current Activity</b>	<b>(52,699)</b>	<b>(130,388)</b>	<b>(130,388)</b>	<b>(150,989)</b>	<b>(135,498)</b>	<b>(237,619)</b>	<b>(15,491)</b>		✓
<b>Other Financing Sources (Uses)</b>									
Transfers from Other Funds	20,660	15,099	15,099	15,956	15,956	6,715	-		✓
Pension Bond Proceeds	-	-	-	-	-	-	-		✓
Sale of Capital Assets	26,022	2,176	2,176	3,403	3,403	3,365	-		✓
<b>Total Other Financing Sources (Uses)</b>	<b>46,682</b>	<b>17,275</b>	<b>17,275</b>	<b>19,359</b>	<b>19,359</b>	<b>10,081</b>	<b>-</b>		✓
<b>Fund Balances</b>									
Fund Balance - Beginning of Year	328,347	321,439	321,439	321,439	321,439	321,439	-		✓
Changes to Designated Fund Balance**	-	(452)	(452)	(452)	(452)	-	-		✓
Budgeted Increase/(Decrease) in Fund Balance	(6,017)	(113,113)	(113,113)	(113,113)	(113,113)	(227,538)	-		✓
Change in Inventory/Prepaid Items/Imprest Cash	(891)	-	-	-	-	-	-		✓
(Budgeted Gap)/Increase in Fund Balance***	-	-	-	(18,518)	(3,027)	-	(15,491)		✓
<b>Fund Balance, End of Year****</b>	<b>321,439</b>	<b>207,874</b>	<b>207,874</b>	<b>189,357</b>	<b>204,848</b>	<b>93,901</b>	<b>(15,491)</b>		✓

\*Adjustments includes debt prepayment from Building Inspection Fund.

\*\*The total designation for the Budget Stabilization Fund is approximately \$7.3 million. \$20 million was transferred to the Disaster Recovery Fund in FY2018. \$14 million remains in the Disaster Recovery Fund.

\*\*\*A negative number in the Controller or Finance projections represents a gap between sources and uses of funds that was not included in the adopted budget. If this gap was not addressed by decreasing uses or increasing the sources of funds, it would require a drawdown of fund balance in order to balance the budget. A positive number represents a projected increase in fund balance.

\*\*\*\*According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service and Pay-As-You-Go (PAYGO) which is \$160,531 based on current projections. The City will be \$28,826 above 7.5% based on the Controller's Projections for FY2020.

† Indicates projection exceeds 5% or \$5M of budget expenditures or projected revenues are 5% or \$5M less than current budget.

Total may reflect slight variances due to rounding.

**Harvey - CDBG Disaster Recovery**  
**For the period ended December 31, 2019**  
(in thousands)

	FY2019 Actual	FY2020		Inception To Date Actual	Projection <sup>1</sup>	
		MTD Actual	YTD Actual		Current Fiscal Year	Total Projection
<b>Cash Inflows</b>						
Homeowner Assistance Program (HoAP)	\$ -	\$ -	\$ -	\$ -	\$ 23,859	\$ 392,729
Single Family Development Program	-	-	-	-	192	204,000
Multifamily Rental Program	-	-	-	-	76,205	321,279
Small Rental Program	-	-	-	-	91	61,205
Homebuyer Assistance Program	-	-	-	-	6,718	21,741
Buyout Program	-	-	-	-	17	40,800
Public Services	-	-	-	-	633	60,000
Economic Revitalization Program	-	-	-	-	15	30,265
Housing Administration <sup>3</sup>	-	-	-	-	4,668	20,835
Planning <sup>3</sup>	-	-	-	-	1,692	23,100
<b>Other Cash Inflows</b>						
Program Income	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-
<b>Total Inflows<sup>4</sup></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 114,090</b>	<b>\$ 1,175,954</b>
<b>Cash Outflows<sup>2</sup></b>						
Homeowner Assistance Program	\$ 3,339	\$ 770	\$ 7,642	\$ 10,981	\$ 37,206	\$ 392,729
Single Family Development Program	53	9	94	147	178	204,000
Multifamily Rental Program	77	5,074	10,363	10,440	111,528	321,279
Small Rental Program	54	4	27	81	49	61,205
Homebuyer Assistance Program	1	461	1,869	1,870	9,417	21,741
Buyout Program	1	3	13	14	22	40,800
Public Services	2	6	19	21	2,048	60,000
Economic Revitalization Program	18	12	17	35	21	30,265
Housing Administration <sup>3</sup>	3,161	518	3,849	7,010	5,096	20,835
Planning <sup>3</sup>	1,093	6	67	1,160	1,966	23,100
<b>Other Cash Outflows</b>						
Transfers to Other Funds	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ 7,799</b>	<b>\$ 6,863</b>	<b>\$ 23,960</b>	<b>\$ 31,759</b>	<b>\$ 167,531</b>	<b>\$ 1,175,954</b>
<b>Net Current Flows<sup>5</sup></b>	<b>\$ (7,799)</b>	<b>\$ (6,863)</b>	<b>\$ (23,960)</b>	<b>\$ (31,759)</b>		

**Notes:**

1. This analysis tracks inflows and outflows based on entries in SAP, reconciliations between funds are not presented here.
2. Total projections are based on overall CDBG DR-Harvey program budget and duration of contract with GLO.
3. Planning and Housing Administration lines reflect overall project management costs. Individual program-specific costs also include project delivery costs that are specific to each program.
4. There are additional funds of \$100M that are pending approval by GLO. This would bring the total program budget to \$1.276B.
5. Negative Net Current Flow is due to expenditures pending reimbursement from Funder.

**Harvey - Disaster Recovery Funds (5303, 5304, 8044, 8386) <sup>(1,2)</sup>**  
 For the period ended December 31, 2019  
 (in thousands)

	Actual Inception through FY2019	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows <sup>(6)</sup></b>								
FEMA Cash Advance Category A <sup>(10)</sup>	\$ 63,892	\$ (31,742)	\$ (63,892)	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B <sup>(4,9)</sup>	-	-	-	-	-	-		
FEMA Reimbursements <sup>(13)</sup>	132,244	64,886	124,230	256,474	124,230	400,534		
State Assistance	50,000	(8,911)	(8,911)	41,089	-	50,000		
Transfer from Budget Stabilization Fund <sup>(5)</sup>	20,000	-	-	20,000	-	20,000		
Transfer from Other Funds	5,000	-	-	5,000	-	5,000		
Insurance Advance <sup>(8)</sup>	102,673	-	-	102,673	-	102,673		
<b>Total Inflows</b>	<b>\$ 373,809</b>	<b>\$ 24,233</b>	<b>\$ 51,427</b>	<b>\$ 425,235</b>	<b>\$ 124,230</b>	<b>\$ 578,207</b>		
<b>Cash Outflows <sup>(6)</sup></b>					<b>FEMA Share</b>			
Debris Removal (Category A) <sup>(3,7)</sup>	79,367	1,766	8,873	88,240	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B)* <sup>(3,12)</sup>	73,613	-	37,846	111,459	190,000	190,000	TBD	190,000
Roads and Bridges (Category C) * <sup>(3)</sup>	-	-	-	-	TBD	TBD	100	1,000
Water Control Facilities (Category D)* <sup>(3)</sup>	-	-	-	-	TBD	TBD	1,000	10,000
Buildings and Equipment (Category E)* <sup>(3)</sup>	565	26,107	26,414	26,979	11,815	11,815	62,500	625,000
Utilities (Category F)* <sup>(3)</sup>	-	963	1,733	1,733	TBD	TBD	115,626	1,156,257
Parks Recreational Areas, and Other Facilities (Category G)* <sup>(3)</sup>	-	16,029	16,114	16,114	TBD	TBD	4,000	40,000
Direct/Indirect Administrative Cost	20,309	981	4,714	25,023	TBD	TBD	TBD	TBD
Insurance Premium	24,674	-	-	24,674	TBD	TBD	TBD	24,674
Transfer to Other Funds	-	-	857	857	NA	NA	NA	TBD
Transfer to Budget Stabilization Fund <sup>(5)</sup>	5,000	-	1,000	6,000	NA	NA	NA	TBD
Insurance Proceeds Allocations <sup>(11)</sup>	32,279	-	-	32,279	NA	NA	NA	102,628
<b>Total Outflows</b>	<b>\$ 235,807</b>	<b>\$ 45,847</b>	<b>\$ 97,549</b>	<b>\$ 333,356</b>	<b>\$ 435,328</b>	<b>\$ 435,328</b>	<b>\$ 209,172</b>	<b>\$ 2,409,018</b>
<b>Net Current Flows</b>	<b>\$ 138,002</b>	<b>\$ (21,614)</b>	<b>\$ (46,122)</b>	<b>\$ 91,879</b>				

*\*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.*

**Notes:**

1. DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
2. FEMA Disaster Declaration made August 25, 2017.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. Emergency Purchase Orders (EPOs) and Congregate Sheltering costs are included in Cash Advance Category B projections.
5. In FY2018, \$20M was transferred to the Disaster Recovery Fund for Hurricane Harvey. Per the financial policies, the Budget Stabilization Fund must be replenished by the end of FY2020. A total of \$6M was replenished to the Budget Stabilization Fund.
6. This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
7. Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
8. Received the maximum payout of \$100M for City's flooding policies, wind driven maximum payout of \$2.5M, and other damages maximum payout of \$128K.
9. Projections include reimbursements for City properties managed by Local Government Corporations (LGC) such as Houston First.
10. \$27.45M remitted back to Texas Division of Emergency Management (TDEM) against FEMA CAT-A advance received, per TDEM rcoupment demand letter dated November 13, 2019.
11. Insurance proceeds have been allocated pursuant to the lease agreement amendment approved by City Council on 05/22/2018.  
Pursuant to Promissory Note \$12.5M loan was disbursed to HFC.
12. Includes reimbursements of HPW project worksheet for Emergency Protective Measures (CAT-B).
13. \$8.9M remitted back to Office of the Governor (OOG) against State Grant, per OOG rcoupment letter and 2nd amendment in November 2019.

**Harvey - General Government Disaster Recovery Fund 5303 <sup>(1,2)</sup>**  
 For the period ended December 31, 2019  
 (in thousands)

	Actual Inception through FY2019	MTD Actual	YTD Actual	Inception to- date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows <sup>(6)</sup></b>								
FEMA Cash Advance Category A <sup>(4,9,11)</sup>	\$ 63,892	\$ (31,742)	\$ (63,892)	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B	-	-	-	-	-	-		
FEMA Reimbursements	127,151	64,886	124,230	251,381	124,230	400,534		
State Assistance <sup>(12)</sup>	50,000	(8,911)	(8,911)	41,089	-	50,000		
Transfer from Budget Stabilization Fund <sup>(5)</sup>	20,000	-	-	20,000	-	20,000		
Transfer from Other Funds	-	-	-	-	-	-		
Insurance Advance <sup>(8)</sup>	102,673	-	-	102,673	-	102,673		
<b>Total Inflows</b>	<b>\$ 363,716</b>	<b>\$ 24,233</b>	<b>\$ 51,426</b>	<b>\$ 415,142</b>	<b>\$ 124,230</b>	<b>\$ 573,207</b>		
<b>Cash Outflows <sup>(6)</sup></b>								
					FEMA Share			
Debris Removal (Category A) <sup>(8,7)</sup>	79,364	1,766	8,873	88,237	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B) * <sup>(3)</sup>	64,780	-	37,846	102,626	190,000	190,000	TBD	190,000
Roads and Bridges (Category C) * <sup>(3)</sup>	-	-	-	-	TBD	TBD	100	1,000
Water Control Facilities (Category D) * <sup>(3)</sup>	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E) * <sup>(3)</sup>	-	26,107	26,107	26,107	11,815	11,815	62,087	620,871
Utilities (Category F) * <sup>(3)</sup>	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G) * <sup>(3)</sup>	-	16,029	16,114	16,114	TBD	TBD	4,000	40,000
Direct/Indirect Administrative Cost	14,436	981	3,645	18,081	TBD	TBD	TBD	TBD
Insurance Premium	24,674	-	-	24,674	TBD	TBD	TBD	24,674
Transfer to Other Funds	-	-	857	857	NA	NA	NA	TBD
Transfer to Budget Stabilization Fund <sup>(5)</sup>	5,000	-	1,000	6,000	NA	NA	NA	TBD
Insurance Proceeds Allocations <sup>(10)</sup>	32,279	-	-	32,279	NA	NA	NA	102,628
<b>Total Outflows</b>	<b>\$ 220,533</b>	<b>\$ 44,882</b>	<b>\$ 94,441</b>	<b>\$ 314,974</b>	<b>\$ 435,328</b>	<b>\$ 435,328</b>	<b>\$ 92,133</b>	<b>\$ 1,238,632</b>
<b>Net Current Flows</b>	<b>\$ 143,183</b>	<b>\$ (20,649)</b>	<b>\$ (43,015)</b>	<b>\$ 100,168</b>				

\*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.

**Notes:**

- DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
- FEMA Disaster Declaration made August 25, 2017.
- Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
- Emergency Purchase Orders (EPOs) and Congregate Sheltering costs are included in Cash Advance Category B projections.
- In FY2018, \$20M was transferred to the Disaster Recovery Fund for Hurricane Harvey. Per the financial policies, the Budget Stabilization Fund must be replenished by the end of FY2020. A total of \$6M was replenished to Budget Stabilization Fund.
- This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
- Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
- Received the maximum payout of \$100M for City's flooding policies, wind driven maximum payout of \$2.5M, and other damages maximum payout of \$128K.
- Projections include reimbursements for City properties managed by Local Government Corporations (LGC) such as Houston First (HFC).
- Insurance proceeds have been allocated pursuant to the lease agreement amendment approved by City Council on 05/22/2018. Pursuant to Promissory Note \$12.5M loan was disbursed to HFC.
- \$27.45M remitted back to Texas Division of Emergency Management (TDEM) against FEMA CAT-A advance received, per TDEM recoupment demand letter dated November 13, 2019.
- \$8.9M remitted back to Office of the Governor (OOG) against State Grant, per OOG recoupment letter and 2nd amendment in November 2019.



**Harvey - Storm Water Disaster Recovery Fund 5304 <sup>(1,2)</sup>**  
 For the period ended December 31, 2019  
 (in thousands)

	Actual Inception through FY2019	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows <sup>(4)</sup></b>								
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
FEMA Cash Advance Category B	-	-	-	-	-	-	-	-
FEMA Reimbursements	-	-	-	-	-	-	-	-
Insurance Reimbursements	-	-	-	-	-	-	-	-
Transfer from Budget Stabilization Fund	-	-	-	-	-	-	-	-
Transfer from Other Funds	-	-	-	-	-	-	-	-
Insurance Advance	-	-	-	-	TBD	TBD	-	-
<b>Total Inflows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TBD</b>	<b>TBD</b>		
<b>Cash Outflows <sup>(4)</sup></b>					FEMA Share			
Debris Removal (Category A) <sup>(3,5)</sup>	-	-	-	-	-	-	-	-
Emergency Protective Measures (Category B)* <sup>(3)</sup>	-	-	-	-	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) * <sup>(3)</sup>	-	-	-	-	-	-	-	-
Water Control Facilities (Category D)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Utilities (Category F)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
<b>Net Current Flows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<i>*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.</i>								

**Notes:**

- DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
- FEMA Disaster Declaration made August 25, 2017.
- Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
- This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
- Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.

**Harvey - Aviation Disaster Recovery O&M Fund 8044** <sup>(1,2)</sup>  
 For the period ended December 31, 2019  
 (in thousands)

	Actual Inception through FY2019	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows</b> <sup>(4)</sup>								
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B	-	-	-	-	-	-		
FEMA Reimbursements	-	-	-	-	-	-		
Insurance Reimbursements	-	-	-	-	-	-		
Transfer from Budget Stabilization Fund	-	-	-	-	-	-		
Transfer from Other Funds <sup>(7)</sup>	5,000	-	-	5,000	-	5,000		
Insurance Advance	-	-	-	-	TBD	TBD		
<b>Total Inflows</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>		
<b>Cash Outflows</b> <sup>(4)</sup>								
					FEMA Share			
Debris Removal (Category A) <sup>(3,5)</sup>	3	-	-	3	TBD	TBD	TBD	TBD
Emergency Protective Measures (Category B)* <sup>(3,6)</sup>	83	-	-	83	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) * <sup>(3)</sup>	-	-	-	-	-	-	-	-
Water Control Facilities (Category D)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E)* <sup>(3)</sup>	277	-	-	277	TBD	TBD	413	4,129
Utilities (Category F)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ 363</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 363</b>	<b>TBD</b>	<b>TBD</b>	<b>\$ 413</b>	<b>\$ 4,129</b>
<b>Net Current Flows</b>	<b>\$ 4,637</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,637</b>	<b>TBD</b>	<b>TBD</b>		
<i>*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.</i>								

**Notes:**

- DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
- FEMA Disaster Declaration made August 25, 2017.
- Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
- This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
- Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
- Includes \$65K of the Houston Airport System's Harvey expenses, which may not be reimbursable by FEMA.
- Amount transferred in February 2018 from Airport operating fund for to the Airport Disaster Fund.

**Harvey - Combined Utility System Disaster Recovery Fund 8386** <sup>(1,2)</sup>  
 For the period ended December 31, 2019  
 (in thousands)

	Actual Inception through FY2019	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows</b> <sup>(4)</sup>								
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
FEMA Cash Advance Category B	-	-	-	-	-	-	-	-
FEMA Reimbursements	5,093	-	-	5,093	-	-	-	-
Insurance Reimbursements	-	-	-	-	-	-	-	-
Transfer from Budget Stabilization Fund	-	-	-	-	-	-	-	-
Transfer from Other Funds	-	-	-	-	-	-	-	-
Insurance Advance	-	-	-	-	TBD	TBD	-	-
<b>Total Inflows</b>	<b>\$ 5,093</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,093</b>	<b>TBD</b>	<b>TBD</b>		
<b>Cash Outflows</b> <sup>(4)</sup>								
					FEMA Share			
Debris Removal (Category A) <sup>(5,5)</sup>	-	-	-	-	-	-	-	-
Emergency Protective Measures (Category B) <sup>(3)</sup>	8,750	-	-	8,750	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) <sup>(5)</sup>	-	-	-	-	-	-	-	-
Water Control Facilities (Category D) <sup>(3)</sup>	-	-	-	-	TBD	TBD	1,000	10,000
Buildings and Equipment (Category E) <sup>(3)</sup>	288	-	307	595	-	-	-	-
Utilities (Category F) <sup>(3)</sup>	-	963	1,733	1,733	TBD	TBD	115,626	1,156,257
Parks Recreational Areas, and Other Facilities (Category G) <sup>(3)</sup>	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	5,873	-	1,068	6,941	TBD	TBD	TBD	TBD
Insurance Premium	-	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ 14,911</b>	<b>\$ 963</b>	<b>\$ 3,108</b>	<b>\$ 18,019</b>	<b>TBD</b>	<b>TBD</b>	<b>\$ 116,626</b>	<b>\$ 1,166,257</b>
<b>Net Current Flows</b>	<b>\$ (9,818)</b>	<b>\$ (963)</b>	<b>\$ (3,108)</b>	<b>\$ (12,926)</b>				

*\*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.*

**Notes:**

- DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
- FEMA Disaster Declaration made August 25, 2017.
- Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
- This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
- Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.

City of Houston  
Quarterly Financial Report  
Flood Disaster Event(s)  
December 31, 2019  
(in thousands)

	TOTALS FOR PROJECT - ALL FUNDS					
	Disaster Summary Outline (DSO) Projected Damage		2nd Qtr. Only		Actual Inception through FY2019	Inception of Project to Dec 31, 2019
	DR 4223	DR 4269	DR 4223	DR 4269		
<b>REVENUES - Governmental</b>						
Recoveries and Refund						
FEMA/Insurance Reimbursements			\$ -	\$ 615	\$ 8,503	\$ 11,035
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ 86	\$ 86
Interest Earned			\$ -	\$ 952	\$ 2,188	\$ 4,106
Subtotal Revenues - Governmental			\$ -	\$ 1,567	\$ 10,777	\$ 15,227
<b>REVENUES - Stormwater</b>						
Recoveries and Refund						
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ -	\$ -
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -	\$ -
Interest Earned			\$ -	\$ -	\$ -	\$ -
Subtotal Revenues - Stormwater			\$ -	\$ -	\$ -	\$ -
<b>REVENUES - CUS</b>						
Recoveries and Refund						
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ 3,571	\$ 3,571
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -	\$ -
Interest Earned			\$ (71)	\$ -	\$ -	\$ (71)
Subtotal Revenues - CUS			\$ (71)	\$ -	\$ 3,571	\$ 3,499
<b>Total Revenues</b>			\$ (71)	\$ 1,567	\$ 14,348	\$ 18,726
<b>EXPENDITURES - Governmental</b>						
Personnel	\$ 4,200	\$ 2,520	\$ -	\$ -	\$ 2,083	\$ 2,083
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 14
Contracts	\$ 9,000	\$ 375	\$ -	\$ -	\$ 8,960	\$ 8,960
Equipment	\$ 3,100	\$ 162	\$ -	\$ -	\$ (119)	\$ (119)
Other	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ 17
Subtotal Expenditures - Governmental	\$ 16,300	\$ 3,056	\$ -	\$ -	\$ 10,955	\$ 10,955
<b>EXPENDITURES - CUS</b>						
Personnel	\$ 1,200	\$ -	\$ -	\$ -	\$ 183	\$ 183
Materials & Supplies	\$ 1,000	\$ -	\$ -	\$ -	\$ 124	\$ 124
Contracts	\$ 22,000	\$ -	\$ -	\$ (58)	\$ 2,081	\$ 2,023
Equipment	\$ 800	\$ -	\$ -	\$ -	\$ 2	\$ 2
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures - CUS	\$ 25,000	\$ -	\$ -	\$ (58)	\$ 2,391	\$ 2,332
<b>EXPENDITURES - Stormwater</b>						
Personnel			\$ -	\$ -	\$ 110	\$ 110
Materials & Supplies			\$ -	\$ -	\$ -	\$ -
Contracts			\$ -	\$ -	\$ -	\$ -
Equipment			\$ -	\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 110	\$ 110
<b>Total Expenditures</b>	\$ 41,300	\$ 3,056	\$ -	\$ (58)	\$ 13,455	\$ 13,397
<b>NET CURRENT ACTIVITY</b>			\$ (71)	\$ 1,625	\$ 892	\$ 5,329
<b>OTHER FINANCIAL ACTIVITY</b>						
LOAN IN / (OUT)						
General Fund			\$ -	\$ -	\$ -	\$ -
Budget Stabilization Fund			\$ -	\$ -	\$ -	\$ -
TRANSFER FROM GENERAL FUND			\$ -	\$ -	\$ -	\$ 8,000
<b>Total Other Financial Activity</b>			\$ -	\$ -	\$ -	\$ 8,000
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other uses</b>			\$ (71)	\$ 1,625	\$ 892	\$ 13,329

**Key Facts:**

1. DR 4223 - Disaster Incident Period was from May 4, 2015 through June 22, 2015.
2. DR 4269 - Disaster Incident Period was from April 17, 2016 through April 30, 2016.
3. FEMA Disaster Declarations were on May 29, 2015 & April 25, 2016, respectively.
4. City of Houston was declared for all categories for Public Assistance.
5. Disaster cost share : Federal 75% COH 25%.

Aviation Operating Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Landing Area	\$ 87,767	\$ 94,586	\$ 94,586	\$ 48,059	\$ 94,586	\$ 94,586
Bldg and Ground Area	211,323	227,753	227,753	113,640	227,753	227,753
Parking and Concession	193,251	195,535	195,535	100,419	195,535	195,535
Other	6,122	6,036	6,036	2,964	6,036	6,036
Total Operating Revenues	<u>498,463</u>	<u>523,910</u>	<u>523,910</u>	<u>265,082</u>	<u>523,910</u>	<u>523,910</u>
<b>Operating Expenses</b>						
Personnel	103,269	110,153	110,153	53,143	110,153	110,153
Supplies	8,390	9,419	9,398	4,526	9,398	9,398
Services	185,713	212,213	213,066	92,316	212,797	212,797
Non-Capital Outlay	1,097	3,286	2,454	304	2,723	2,723
Total Operating Expenses	<u>298,469</u>	<u>335,071</u>	<u>335,071</u>	<u>150,289</u>	<u>335,071</u>	<u>335,071</u>
Operating Income (Loss)	<u>199,994</u>	<u>188,839</u>	<u>188,839</u>	<u>114,793</u>	<u>188,839</u>	<u>188,839</u>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	19,681	21,500	21,500	10,166	21,500	21,500
Other	567	0	0	99	0	0
Total Non-Operating Rev (Exp)	<u>20,248</u>	<u>21,500</u>	<u>21,500</u>	<u>10,265</u>	<u>21,500</u>	<u>21,500</u>
Income (Loss) Before Operating Transfers	<u>220,242</u>	<u>210,339</u>	<u>210,339</u>	<u>125,058</u>	<u>210,339</u>	<u>210,339</u>
<b>Operating Transfers</b>						
Interfund Transfer - Oper Reserve	3,159	1,000	1,000	0	1,000	1,000
Debt Service Principal	49,629	60,346	60,346	30,259	60,346	60,346
Debt Service Interest	65,320	65,886	65,886	32,222	65,886	65,886
Renewal and Replacement	13,500	10,000	10,000	0	10,000	10,000
Capital Improvement	70,255	73,107	73,107	9,962	73,107	73,107
Total Operating Transfers	<u>201,863</u>	<u>210,339</u>	<u>210,339</u>	<u>72,443</u>	<u>210,339</u>	<u>210,339</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>18,379</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>52,615</u>	\$ <u>0</u>	\$ <u>0</u>

**About the Fund:**

The Aviation Operating Fund is an enterprise fund which accounts for operation of the City's airport system. The airport system is comprised of the George Bush Intercontinental Airport/Houston, William P. Hobby Airport and Ellington Airport. Activities of the department include: operations, maintenance, planning and construction, public service and administration. The Department coordinates its activities with the Federal Aviation Administration (FAA), other federal and state agencies and the airlines and tenants of the airport facilities.

Convention and Entertainment Facilities Operating Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Facility Rentals	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449
Parking	9,206	9,961	9,961	4,742	9,961	9,961
Contract Cleaning	0	0	0	0	0	0
Total Operating Revenues	<u>10,655</u>	<u>11,410</u>	<u>11,410</u>	<u>6,191</u>	<u>11,410</u>	<u>11,410</u>
<b>Operating Expenses</b>						
Personnel	222	195	195	121	195	195
Supplies	0	0	0	0	0	0
Services	98	93	93	18	93	93
Total Operating Expenses	<u>320</u>	<u>288</u>	<u>288</u>	<u>139</u>	<u>288</u>	<u>288</u>
Operating Income (Loss)	<u>10,335</u>	<u>11,122</u>	<u>11,122</u>	<u>6,052</u>	<u>11,122</u>	<u>11,122</u>
<b>Non-Operating Revenues (Expenses)</b>						
Hotel Occupancy Tax						
Current	84,397	87,000	87,000	43,268	87,000	87,000
Delinquent	1,681	1,500	1,500	706	1,500	1,500
Net Hotel Occupancy Tax	<u>86,078</u>	<u>88,500</u>	<u>88,500</u>	<u>43,974</u>	<u>88,500</u>	<u>88,500</u>
Interest Income	(340)	405	405	190	405	405
Capital Outlay	0	0	0	0	0	0
Other Interest	2,255	(223)	(223)	(111)	(223)	(223)
Other	292	292	292	292	292	292
Total Non-Operating Rev (Exp)	<u>88,284</u>	<u>88,974</u>	<u>88,974</u>	<u>44,345</u>	<u>88,974</u>	<u>88,974</u>
Income (Loss) Before Operating Transfers	<u>98,619</u>	<u>100,096</u>	<u>100,096</u>	<u>50,397</u>	<u>100,096</u>	<u>100,096</u>
<b>Operating Transfers</b>						
Transfers for Interest	14,681	14,471	14,471	7,258	14,471	14,471
Transfers for Principal	12,904	13,185	13,185	6,578	13,185	13,185
Transfer to Component Unit	70,079	75,399	75,399	34,859	75,399	75,399
Transfers to General Fund	1,449	1,449	1,449	1,449	1,449	1,449
Transfers to Debt Service	0	90	90	0	90	90
Total Operating Transfers	<u>99,112</u>	<u>104,594</u>	<u>104,594</u>	<u>50,144</u>	<u>104,594</u>	<u>104,594</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>(493)</u>	\$ <u>(4,498)</u>	\$ <u>(4,498)</u>	\$ <u>253</u>	\$ <u>(4,498)</u>	\$ <u>(4,498)</u>

About the Fund:  
The Convention and Entertainment Facilities operating fund is an enterprise fund that accounts for the operation of the City's five major entertainment centers and City-owned parking garages: Jesse H. Jones Hall, Bayou Place, Gus S. Wortham Center, George R. Brown Convention Center, and Theater District Garage.

Combined Utility System Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Operating Revenues</b>						
Water Sales	\$ 544,733	\$ 586,805	\$ 586,805	\$ 309,832	\$ 586,805	\$ 586,805
Sewer Sales	476,813	514,361	514,361	259,624	514,361	514,361
Penalties	11,375	15,000	15,000	4,816	15,000	15,000
Other	14,114	11,158	11,158	5,956	11,158	11,158
Total Operating Revenues	<u>1,047,035</u>	<u>1,127,325</u>	<u>1,127,325</u>	<u>580,228</u>	<u>1,127,325</u>	<u>1,127,325</u>
<b>Operating Expenses</b>						
Personnel	183,811	205,224	205,224	97,416	205,224	205,224
Supplies	48,601	49,875	50,475	21,786	49,875	49,875
Electricity and Gas	47,215	51,191	51,191	20,336	51,191	51,191
Contracts & Other Payments	174,105	195,376	196,071	62,999	195,376	195,376
Non-Capital Equipment	2,074	2,436	2,436	624	2,436	2,436
Total Operating Expenses	<u>455,806</u>	<u>504,102</u>	<u>505,397</u>	<u>203,161</u>	<u>504,102</u>	<u>504,102</u>
Operating Income (Loss)	<u>591,229</u>	<u>623,223</u>	<u>621,928</u>	<u>377,067</u>	<u>623,223</u>	<u>623,223</u>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	17,606	15,458	15,458	9,608	15,458	15,458
Sale of Property, Mains & Scrap	1,090	2,325	2,325	514	2,325	2,325
Other**	26,415	17,789	17,789	8,407	17,789	17,789
Impact Fees	26,726	22,000	22,000	14,504	32,000	32,000
CWA Debt (P&I)	(6,378)	(6,382)	(6,382)	(4,999)	(6,382)	(6,382)
Total Non-Operating Rev (Exp)	<u>65,459</u>	<u>51,190</u>	<u>51,190</u>	<u>28,033</u>	<u>61,190</u>	<u>61,190</u>
Income (Loss) Before Operating Transfers	<u>656,688</u>	<u>674,413</u>	<u>673,118</u>	<u>405,100</u>	<u>684,413</u>	<u>684,413</u>
<b>Operating Transfers</b>						
System Service Transfer	493,795	521,683	521,683	260,258	521,683	521,683
CWA & TRA Contracts (P & I) Luce Bayou	21,336	4,606	4,606	2,607	4,606	4,606
Transfer to PIB - Water & Sewer	7,775	5,578	5,578	570	5,578	5,578
Transfer to Capital Project Fund	70,000	70,000	70,000	70,000	70,000	70,000
Pension Liability Prin & Int	5,104	6,596	6,596	841	6,596	6,596
Equipment Acquisition	22,305	55,037	53,742	20,219	55,037	55,037
Transfer to Storm Water	50,128	58,835	58,835	14,510	56,790	56,790
Total Operating Transfers	<u>670,443</u>	<u>722,334</u>	<u>721,039</u>	<u>369,005</u>	<u>720,289</u>	<u>720,289</u>
Net Current Activity						
Operating Fund Only	<u>\$ (13,755)</u>	<u>\$ (47,921)</u>	<u>\$ (47,921)</u>	<u>\$ 36,095</u>	<u>\$ (35,876)</u>	<u>\$ (35,876)</u>

**About the Fund:**

The Combined Utility System Fund, which includes Fund 8300, Fund 8301, and Fund 8305, is an enterprise fund which accounts for operation of the City's water and wastewater facilities. The fund provides for the operation of the City's treated and untreated water, as well as, receives and process wastewater generated in a service area that includes the City, certain municipalities and unincorporated communities in the Houston metropolitan area. Some of the City's largest customers are other cities and water authorities which supply water to their own customers.

Storm Water Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Other Interfund Services	\$ 0	\$ 60	\$ 60	\$ 0	\$ 60	\$ 60
Miscellaneous	89	45	45	2,008	2,045	2,045
Total Revenues	<u>89</u>	<u>105</u>	<u>105</u>	<u>2,008</u>	<u>2,105</u>	<u>2,105</u>
<b>Expenditures</b>						
Personnel	21,554	25,087	25,087	11,740	24,394	24,394
Supplies	1,316	1,825	1,825	490	1,825	1,825
Other Services	16,387	18,867	18,857	5,996	18,867	18,867
Capital Outlay	2,315	9,180	9,190	133	9,180	9,180
Total Expenditures	<u>41,572</u>	<u>54,959</u>	<u>54,959</u>	<u>18,359</u>	<u>54,266</u>	<u>54,266</u>
Net Current Activity	(41,483)	(54,854)	(54,854)	(16,351)	(52,161)	(52,161)
<b>Other Financing Sources (Uses)</b>						
Interest Income	120	80	80	95	125	125
Transfers In - General Fund	0	0	0	0	0	0
Transfers In - CUS	50,128	58,834	58,834	14,510	56,789	56,789
Transfers In - DD&SRF	5,500	7,000	7,000	7,000	7,000	7,000
Pension Bond Obligation Proceeds	0	0	0	0	0	0
Transfer Out - Pension Liability Interest	0	0	0	0	0	0
Transfer Out -Capital Project	0	0	0	0	0	0
Transfer Out -Special Revenue	0	0	0	0	0	0
Debit Service Principal	(903)	(908)	(908)	(353)	(908)	(908)
Transfer Out -Discretionary Debt	<u>(13,985)</u>	<u>(16,251)</u>	<u>(16,251)</u>	<u>(3,956)</u>	<u>(16,251)</u>	<u>(16,251)</u>
Total Other Financing Sources (Uses)	<u>40,860</u>	<u>48,755</u>	<u>48,755</u>	<u>17,296</u>	<u>46,755</u>	<u>46,755</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(623)	(6,099)	(6,099)	945	(5,406)	(5,406)
Fund Balance, Beginning of Year	<u>7,227</u>	<u>6,604</u>	<u>6,604</u>	<u>6,604</u>	<u>6,604</u>	<u>6,604</u>
Fund Balance, End of Year	<u>\$ 6,604</u>	<u>\$ 505</u>	<u>\$ 505</u>	<u>\$ 7,549</u>	<u>\$ 1,198</u>	<u>\$ 1,198</u>

Note: The Storm Water Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.



Dedicated Drainage & Street Renewal Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Drainage Charge Revenue <sup>(1)</sup>	\$ 104,131	\$ 104,557	\$ 104,557	\$ 52,614	\$ 104,557	\$ 104,557
Interfund Drainage Fee	7,135	7,121	7,121	3,568	7,121	7,121
Charges for Services	654	490	490	146	490	490
Licenses & Permits	1,344	2,003	2,003	941	2,003	2,003
Street Milling and Sales Earnings	752	760	760	273	760	760
Metro Intergovernmental Revenue	55,080	58,079	58,079	0	58,079	58,079
Operating Recoveries & Refunds	28	62	62	14	62	62
Miscellaneous/Other	187	135	135	16	135	135
<b>Total Revenues</b>	<b>169,311</b>	<b>173,207</b>	<b>173,207</b>	<b>57,572</b>	<b>173,207</b>	<b>173,207</b>
<b>Expenditures</b>						
Personnel	36,311	40,973	40,973	18,951	39,797	39,797
Supplies	11,354	11,970	11,970	5,866	11,970	11,970
Other Services	2,307	33,185	33,185	15,164	34,361	34,361
Capital Outlay	32,965	15,131	15,131	2,530	15,131	15,131
<b>Total Expenditures</b>	<b>82,937</b>	<b>101,259</b>	<b>101,259</b>	<b>42,511</b>	<b>101,259</b>	<b>101,259</b>
Net Current Activity	86,374	71,948	71,948	15,061	71,948	71,948
<b>Other Financing Sources (Uses)</b>						
Interest Income	1,382	800	800	949	800	800
Transfers In - General Fund	47,422	47,103	47,103	0	47,103	47,103
Pension Bond Proceeds	0	0	0	0	0	0
Debt Service Principal	0	0	0	0	0	0
Debt Service Interest	0	(349)	(349)	0	(349)	(349)
Transfers In - Special Revenue	0	0	0	0	0	0
Transfers Out - Comm'l Paper Agent Fees	(766)	(811)	(811)	(131)	(811)	(811)
Transfers Out - Capital Projects	(122,467)	(145,000)	(145,000)	(43,750)	(145,000)	(145,000)
Transfers Out - To Storm Water	(5,500)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
Transfers Out Ch380 Trans Other Fund	(3,095)	(4,100)	(4,100)	(259)	(4,100)	(4,100)
<b>Total Other Financing Sources (Uses)</b>	<b>(83,024)</b>	<b>(109,357)</b>	<b>(109,357)</b>	<b>(50,191)</b>	<b>(109,357)</b>	<b>(109,357)</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	3,350	(37,409)	(37,409)	(35,130)	(37,409)	(37,409)
Bad Debt Expense	0	0	0	0	0	0
Fund Balance, Beginning of Year	65,388	68,738	68,738	68,738	68,738	68,738
<b>Fund Balance, End of Year</b>	<b>\$ 68,738</b>	<b>\$ 31,329</b>	<b>\$ 31,329</b>	<b>\$ 33,608</b>	<b>\$ 31,329</b>	<b>\$ 31,329</b>

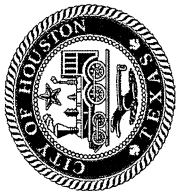
Note:

- The Drainage Charge Revenue YTD includes all amounts billed. There is typically a 21 day lag between the billed and collected amounts.
- This amount is based on the Captured Ad Valorem Tax Revenue as calculated below:

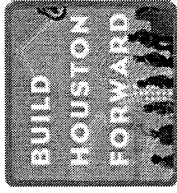
	FY2020		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund (\$0.118 equivalent of City's Ad Valorem Tax Levy)	\$ 202,988	\$ 202,988	\$ 0
Less Street & Drainage Debt Service (General Fund)	(155,885)	(155,885)	0
<b>Captured Revenues <sup>(2)</sup></b> (to be transferred to Dedicated Drainage & Street Renewal Fund)	<b>\$ 47,103</b>	<b>\$ 47,103</b>	<b>\$ 0</b>

Note:

Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31) is \$3.918 billion. The portion of the debt associated with drainage and street improvements is estimated at \$1.025 billion.



**FY2020 Build Houston Forward Financial Summary  
Dedicated Drainage & Street Renewal Fund Group  
For the period ended December 31, 2019  
(Amounts expressed in thousands)**



Drainage Utility Fees	Developer Impact Fees	Ad Valorem Taxes (Dedicated Property Taxes net of debt service)	Third-party Funds (Metro, TxDOT, Federal Grants)
<b>Revenues</b>	<b>Revenues</b>	<b>Revenues</b>	<b>Revenues/Deferred Revenues</b>
Drainage Fees \$ 52,614	Developer Impact Fees \$ 290	Ad Valorem Taxes \$ -	METRO GMP for Capital Projects <sup>4</sup> \$ 26,318
City Drainage Fees 3,568	Interest Income 6	Interest Income 290	Advance Payments
Interest Income 851			METRO GMP O&M <sup>4</sup>
			O&M
			Capital
			TxDOT Revenues
			Federal Grants
			Contributed Capital
			Other 1,390
<b>Total Revenues<sup>1</sup> \$ 57,033</b>	<b>Total Revenues \$ 297</b>	<b>Total Revenues \$ 290</b>	<b>Total Revenues/Deferred Revenues \$ 27,707</b>
<b>Expenses</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Expenses</b>
Capital Projects (CIP) \$ 38,486	Drainage Projects \$ -	Capital Projects (CIP) \$ 5,659	Capital Projects (CIP) \$ 24,336
O&M for drainage infrastructure 7,000		O&M for Streets and Traffic 9,785	O&M for Streets and Traffic 12,776
Administration (includes Commercial Paper Fees) 1,471		Administration 103	Administration 135
		Permanent Improvement (Rehab) 7,967	Permanent Improvement (Rehab) 10,403
		380 Agreements 259	
<b>Total Expenses \$ 46,957</b>	<b>Total Expenses \$ -</b>	<b>Total Expenses \$ 23,774</b>	<b>Total Expenses \$ 47,651</b>

**Notes:**

- 1)Based on billings thru December 31, 2019.
- 2)The DDSRF Funds Group includes Special Revenue, CIP, and Grant Funds.
- 3)This report can be found at [www.rebuildhouston.org](http://www.rebuildhouston.org)
- 4)GMP is the General Mobility Program.

Health Benefits Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
City Medical Plans	\$ 364,305	\$ 383,119	\$ 383,119	\$ 186,259	\$ 383,119	\$ 383,119
City Dental Plans	11,414	11,561	11,561	5,756	11,561	11,561
City Life Insurance Plans	6,780	7,186	7,186	3,465	7,186	7,186
Vision	3,543	3,588	3,588	1,768	3,588	3,588
Health Flexible Spending Account	4,482	5,200	5,200	2,177	5,200	5,200
Dependent Care Reimbursement	381	435	435	163	435	435
<b>Operating Revenues</b>	<u>390,905</u>	<u>411,089</u>	<u>411,089</u>	<u>199,588</u>	<u>411,089</u>	<u>411,089</u>
<b>Operating Expenses</b>						
Medicare Advantage	30,639	34,600	34,600	16,205	34,600	34,600
City Medical Plan Claims - Cigna	321,531	339,876	339,876	156,121	339,876	339,876
City Dental Plan Claims	11,414	11,561	11,561	5,756	11,561	11,561
Vision	3,543	3,588	3,588	1,768	3,588	3,588
City Life Insurance Plans	6,780	7,186	7,186	3,465	7,186	7,186
Administrative Costs	6,593	8,009	8,009	3,111	8,009	8,009
Health Flexible Spending Account	4,649	5,380	5,380	2,238	5,380	5,380
Dependent Care	381	435	435	163	435	435
<b>Operating Expenses</b>	<u>385,530</u>	<u>410,635</u>	<u>410,635</u>	<u>188,827</u>	<u>410,635</u>	<u>410,635</u>
Operating Income (Loss)	5,375	454	454	10,761	454	454
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	1,507	700	700	845	700	700
Prior Year Expense Recovery	7	0	0	0	0	0
Miscellaneous Revenue	1	0	0	0	0	0
Performance Guarantees	987	0	0	723	0	0
Medicare Part D - Distribution	0	0	0	0	0	0
<b>Non-Operating Revenues (Expenses)</b>	<u>2,502</u>	<u>700</u>	<u>700</u>	<u>1,568</u>	<u>700</u>	<u>700</u>
Net Income (Loss)	7,877	1,154	1,154	12,329	1,154	1,154
Net Assets, Beginning of Year	29,229	37,106	37,106	37,106	37,106	37,106
Net Assets, End of Year	<u>\$ 37,106</u>	<u>\$ 38,260</u>	<u>\$ 38,260</u>	<u>\$ 49,435</u>	<u>\$ 38,260</u>	<u>\$ 38,260</u>

**About the Fund:**

The Health Benefits Fund, an Internal Service Fund administered by the Human Resources Department, was established in 1984 to centralize the financial transactions for the City's benefit plans.

Effective May 1, 2011, the City elected to be substantially self-insured and awarded CIGNA a three year contract with two (2) one-year renewal options for 4 new health plans. The new health benefits model is composed of four (4) plans, all of which have heavy emphasis on a wellness component, and includes; 1) a limited network HMO-type plan, 2) an open access PPO-type plan with no out-of-network coverage, 3) a consumer driven high deductible Health Plan (CDHP), partnered with a health reimbursement account, and 4) a specific plan for retirees, mostly those under age 65, who live outside the limited network service area but who live in Texas. Effective 08/01/11 all 65+ Medicare eligible retirees must enroll in the 6 MA plans or opt out. These plans are supported by contributions from the city and participants.

The Fund also includes a vision plan, two dental plans, a dental/health maintenance organization (DHMO) and a dental indemnity plan. All three plans are supported exclusively by participants.

Long-Term Disability Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Operating Revenues</b>						
Contributions	\$ 91	\$ 1,298	\$ 1,298	\$ 635	\$ 1,298	\$ 1,298
<b>Operating Revenues</b>	<u>91</u>	<u>1,298</u>	<u>1,298</u>	<u>635</u>	<u>1,298</u>	<u>1,298</u>
<b>Operating Expenses</b>						
Management Consulting Services	25	30	30	0	30	30
Claims Payment Services	132	160	160	46	160	160
Employee Medical Claims	1,687	1,200	1,200	605	1,200	1,200
<b>Operating Expenses</b>	<u>1,844</u>	<u>1,390</u>	<u>1,390</u>	<u>651</u>	<u>1,390</u>	<u>1,390</u>
Operating Income (Loss)	(1,753)	(92)	(92)	(16)	(92)	(92)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	198	150	150	98	150	150
Miscellaneous Revenue	0	0	0	2	0	0
<b>Non-Operating Revenues (Expenses)</b>	<u>198</u>	<u>150</u>	<u>150</u>	<u>100</u>	<u>150</u>	<u>150</u>
Net Income (Loss)	(1,555)	58	58	84	58	58
Net Assets, Beginning of Year	<u>4,090</u>	<u>2,535</u>	<u>2,535</u>	<u>2,535</u>	<u>2,535</u>	<u>2,535</u>
Net Assets, End of Year	<u>\$ 2,535</u>	<u>\$ 2,593</u>	<u>\$ 2,593</u>	<u>\$ 2,619</u>	<u>\$ 2,593</u>	<u>\$ 2,593</u>

**About the Fund:**

The Long Term Disability (LTD) Plan is a self-insured program accounted for as an internal service fund. Established in 1985 and revised in 1996 as part of the Income Protection Plan (IPP) (renamed the Compensable Sick Leave Plan (CSL) in October 1996), the plan provides paid long-term sick leave for City employees.

Property and Casualty Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Operating Revenues</b>						
Interfund Legal Services	\$ 30,529	\$ 49,750	\$ 49,750	\$ 5,103	\$ 49,750	\$ 49,750
<b>Operating Revenues</b>	<u>30,529</u>	<u>49,750</u>	<u>49,750</u>	<u>5,103</u>	<u>49,750</u>	<u>49,750</u>
<b>Operating Expenses</b>						
Personnel	7,607	8,772	8,772	4,087	8,772	8,772
Supplies	132	180	180	23	180	180
Services:						
Insurance Fees/Adm.	15,620	22,100	22,100	917	22,100	22,100
Claims and Judgments	3,667	10,275	10,275	912	10,275	10,275
Other Services	3,430	8,423	8,423	1,182	8,423	8,423
Capital Outlay	0	0	0	0	0	0
<b>Operating Expenses</b>	<u>30,456</u>	<u>49,750</u>	<u>49,750</u>	<u>7,121</u>	<u>49,750</u>	<u>49,750</u>
<b>Nonoperating Revenues (Expenses)</b>						
Interest Income	0	0	0	0	0	0
Transfer Out	(82)	0	0	0	0	0
<b>Nonoperating Revenues (Expenses)</b>	<u>(82)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	(9)	0	0	(2,018)	0	0
Net Assets, Beginning of Year	82	73	73	73	73	73
Net Assets, End of Year	<u>\$ 73</u>	<u>\$ 73</u>	<u>\$ 73</u>	<u>\$ (1,945)</u>	<u>\$ 73</u>	<u>\$ 73</u>

**About the Fund:**

The Property and Casualty Fund was established to monitor the financial requirements of the Property and Risk Management Programs. This activity is primarily self-funded. The revenue is generated from assessed premiums to the other funds. These premiums are based upon projected expenditures. All risk to the City's assets (except Workers Compensation, Life, Health Benefits, and Long Term Disability) fall within the scope of this fund.

Workers' Compensation Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Contributions	\$ 28,734	\$ 31,600	\$ 31,600	\$ 15,109	\$ 31,597	\$ 31,597
<b>Operating Revenues</b>	<u>28,734</u>	<u>31,600</u>	<u>31,600</u>	<u>15,109</u>	<u>31,597</u>	<u>31,597</u>
<b>Operating Expenses</b>						
Personnel	5,220	6,662	6,662	2,579	6,662	6,662
Supplies	124	182	182	39	182	182
Current Year Claims	22,340	23,432	23,432	11,680	23,432	23,432
Services	1,106	1,255	1,255	398	1,255	1,255
Capital Outlay	77	80	80	0	80	80
Non-Capital Outlay	3	17	17	1	17	17
<b>Operating Expenses</b>	<u>28,870</u>	<u>31,628</u>	<u>31,628</u>	<u>14,697</u>	<u>31,628</u>	<u>31,628</u>
Operating Income (Loss)	(136)	(28)	(28)	412	(31)	(31)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	59	28	28	7	28	28
Prior Year Recoveries	0	0	0	0	0	0
Other	77	0	0	3	3	3
<b>Non-Operating Revenues (Expenses)</b>	<u>136</u>	<u>28</u>	<u>28</u>	<u>10</u>	<u>31</u>	<u>31</u>
Net Income (Loss)	0	0	0	422	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 422</u>	<u>\$ 0</u>	<u>\$ 0</u>

**About the Fund:**

The Workers' Compensation Fund is a revolving fund administered by the Human Resources Department. The Fund was established to centralize the financial transactions in the areas of Accident Prevention, Loss Control and Workers' Compensation.

Asset Forfeiture Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Confiscations	\$ 6,964	\$ 4,890	\$ 4,890	\$ 4,519	\$ 4,833	\$ 4,833
Interest Income	139	14	14	84	71	71
Other	1	0	0	0	0	0
Total Revenues	<u>7,104</u>	<u>4,904</u>	<u>4,904</u>	<u>4,603</u>	<u>4,904</u>	<u>4,904</u>
<b>Expenditures</b>						
Personnel	3,266	4,400	4,400	1,624	4,400	4,400
Supplies	931	1,280	2,053	712	2,057	2,057
Other Services	1,081	1,376	1,468	668	1,463	1,463
Capital Purchases	413	0	688	0	689	689
Non-Capital Purchases	185	1,894	341	(5)	341	341
Total Expenditures	<u>5,876</u>	<u>8,950</u>	<u>8,950</u>	<u>2,999</u>	<u>8,950</u>	<u>8,950</u>
Net Current Activity	1,228	(4,046)	(4,046)	1,604	(4,046)	(4,046)
Fund Balance, Beginning of Year	<u>6,321</u>	<u>7,549</u>	<u>7,549</u>	<u>7,549</u>	<u>7,549</u>	<u>7,549</u>
Fund Balance, End of Year	<u>\$ 7,549</u>	<u>\$ 3,503</u>	<u>\$ 3,503</u>	<u>\$ 9,153</u>	<u>\$ 3,503</u>	<u>\$ 3,503</u>

Auto Dealers Special Revenue Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Auto Dealers Licenses	\$ 2,839	\$ 2,718	\$ 2,718	\$ 1,139	\$ 2,718	\$ 2,718
Vehicle Storage Notification	388	440	440	206	440	440
Vehicle Auction Fees	329	350	350	169	350	350
Interest Income	57	45	45	30	45	45
Other	4,404	4,100	4,100	1,819	4,100	4,100
Total Revenues	<u>8,017</u>	<u>7,653</u>	<u>7,653</u>	<u>3,363</u>	<u>7,653</u>	<u>7,653</u>
<b>Expenditures</b>						
Personnel	4,129	4,414	4,414	2,147	4,414	4,414
Supplies	323	420	420	298	420	420
Other Services	1,882	1,885	1,885	807	1,885	1,885
Capital Purchases	0	245	245	0	245	245
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>6,334</u>	<u>6,964</u>	<u>6,964</u>	<u>3,252</u>	<u>6,964</u>	<u>6,964</u>
<b>Other Financing Sources (Uses)</b>						
Transfers Out	(1,650)	(1,650)	(1,650)	(909)	(1,650)	(1,650)
Total Other Financing Sources (Uses)	<u>(1,650)</u>	<u>(1,650)</u>	<u>(1,650)</u>	<u>(909)</u>	<u>(1,650)</u>	<u>(1,650)</u>
Net Current Activity	33	(961)	(961)	(798)	(961)	(961)
Fund Balance, Beginning of Year	<u>2,072</u>	<u>2,105</u>	<u>2,105</u>	<u>2,105</u>	<u>2,105</u>	<u>2,105</u>
Fund Balance, End of Year	<u>\$ 2,105</u>	<u>\$ 1,144</u>	<u>\$ 1,144</u>	<u>\$ 1,307</u>	<u>\$ 1,144</u>	<u>\$ 1,144</u>

BARC Special Revenue Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Licenses & Fees	\$ 1,519	\$ 1,525	\$ 1,525	\$ 682	\$ 1,525	\$ 1,525
Interest	35	32	32	22	32	32
Animal Adoption	148	150	150	77	150	150
Contributions	187	130	130	110	129	129
Recoveries and Refund	0	0	0	0	0	0
Other Revenue	2	0	0	1	1	1
Total Revenues	<u>1,891</u>	<u>1,837</u>	<u>1,837</u>	<u>892</u>	<u>1,837</u>	<u>1,837</u>
<b>Expenditures</b>						
Personnel	7,367	8,702	8,702	3,982	8,702	8,702
Supplies	1,061	1,664	1,664	716	1,664	1,664
Other Services	2,583	3,115	3,115	1,061	3,115	3,115
Capital Outlay	37	0	0	0	0	0
Non-Capital Outlay	7	0	0	0	0	0
Total Expenditures	<u>11,055</u>	<u>13,481</u>	<u>13,481</u>	<u>5,759</u>	<u>13,481</u>	<u>13,481</u>
Net Current Activity	<u>(9,164)</u>	<u>(11,644)</u>	<u>(11,644)</u>	<u>(4,867)</u>	<u>(11,644)</u>	<u>(11,644)</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	9,524	9,524	9,524	2,381	9,524	9,524
Operating Transfers - Out	(79)	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>9,445</u>	<u>9,524</u>	<u>9,524</u>	<u>2,381</u>	<u>9,524</u>	<u>9,524</u>
Net Current Activity	281	(2,120)	(2,120)	(2,486)	(2,120)	(2,120)
Fund Balance, Beginning of Year	<u>2,825</u>	<u>3,106</u>	<u>3,106</u>	<u>3,106</u>	<u>3,106</u>	<u>3,106</u>
Fund Balance, End of Year	<u>\$ 3,106</u>	<u>\$ 986</u>	<u>\$ 986</u>	<u>\$ 620</u>	<u>\$ 986</u>	<u>\$ 986</u>

Bayou Greenway 2020 Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Charges for Services	\$ 1,328	\$ 1,365	\$ 1,365	\$ 504	\$ 1,365	\$ 1,365
Other Revenue	88	0	0	0	0	0
Interest	19	16	16	11	16	16
Total Revenues	<u>1,435</u>	<u>1,381</u>	<u>1,381</u>	<u>515</u>	<u>1,381</u>	<u>1,381</u>
<b>Expenditures</b>						
Personnel	849	1,031	1,031	423	1,031	1,031
Supplies	12	42	42	6	42	42
Other Services	24	48	48	10	48	48
Capital Outlay	0	302	302	0	302	302
Non-Capital Outlay	0	0	0	0	0	0
Total Expenditures	<u>885</u>	<u>1,423</u>	<u>1,423</u>	<u>439</u>	<u>1,423</u>	<u>1,423</u>
<b>Operating Transfer</b>						
Operating Transfer Out	<u>(210)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>(210)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	340	(42)	(42)	76	(42)	(42)
Fund Balance, Beginning of Year	<u>698</u>	<u>1,038</u>	<u>1,038</u>	<u>1,038</u>	<u>1,038</u>	<u>1,038</u>
Fund Balance, End of Year	<u>\$ 1,038</u>	<u>\$ 996</u>	<u>\$ 996</u>	<u>\$ 1,114</u>	<u>\$ 996</u>	<u>\$ 996</u>



Building Inspection Special Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Permits and Licenses	\$ 68,355	\$ 65,498	\$ 65,498	\$ 34,070	\$ 65,498	\$ 65,498
Charges for Services	17,492	18,805	18,805	8,515	18,805	18,805
Other	2,683	2,687	2,687	903	2,687	2,687
Interest Income	792	727	727	446	727	727
Total Revenues	<u>89,322</u>	<u>87,717</u>	<u>87,717</u>	<u>43,934</u>	<u>87,717</u>	<u>87,717</u>
<b>Expenditures</b>						
Personnel	59,485	65,160	65,065	30,563	65,160	65,160
Supplies	760	1,007	1,007	312	1,007	1,007
Other Services	13,669	20,172	20,673	6,480	20,172	20,172
Capital Outlay	4,766	18,400	17,961	497	18,400	18,400
Non-Capital Outlay	385	770	803	129	770	770
Total Expenditures	<u>79,065</u>	<u>105,509</u>	<u>105,509</u>	<u>37,981</u>	<u>105,509</u>	<u>105,509</u>
Net Current Activity	<u>10,257</u>	<u>(17,792)</u>	<u>(17,792)</u>	<u>5,953</u>	<u>(17,792)</u>	<u>(17,792)</u>
<b>Other Financing Sources (Uses)</b>						
Transfer to Capital Project	0	(557)	(557)	0	(557)	(557)
Operating Transfers Out	(9,315)	(4,098)	(4,098)	(1,901)	(4,098)	(4,098)
Operating Transfers In	57	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>(9,258)</u>	<u>(4,655)</u>	<u>(4,655)</u>	<u>(1,901)</u>	<u>(4,655)</u>	<u>(4,655)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	999	(22,447)	(22,447)	4,052	(22,447)	(22,447)
Fund Balance, Beginning of Year	<u>33,729</u>	<u>34,728</u>	<u>34,728</u>	<u>34,728</u>	<u>34,728</u>	<u>34,728</u>
Fund Balance, End of Year	<u>\$ 34,728</u>	<u>\$ 12,281</u>	<u>\$ 12,281</u>	<u>\$ 38,780</u>	<u>\$ 12,281</u>	<u>\$ 12,281</u>

Cable Television Special Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 5,020	\$ 4,833	\$ 4,833	\$ 1,042	\$ 4,833	\$ 4,833
Total Revenues	<u>5,020</u>	<u>4,833</u>	<u>4,833</u>	<u>1,042</u>	<u>4,833</u>	<u>4,833</u>
<b>Expenditures</b>						
Maintenance and Operations	3,877	3,949	3,949	987	3,949	3,949
Capital Purchases	102	1,000	1,000	50	1,000	1,000
Non - Capital Purchase	2	0	0	0	0	0
Total Expenditures	<u>3,981</u>	<u>4,949</u>	<u>4,949</u>	<u>1,037</u>	<u>4,949</u>	<u>4,949</u>
Net Current Activity	1,039	(116)	(116)	5	(116)	(116)
Fund Balance, Beginning of Year	<u>2,824</u>	<u>3,863</u>	<u>3,863</u>	<u>3,863</u>	<u>3,863</u>	<u>3,863</u>
Fund Balance, End of Year	<u>\$ 3,863</u>	<u>\$ 3,747</u>	<u>\$ 3,747</u>	<u>\$ 3,868</u>	<u>\$ 3,747</u>	<u>\$ 3,747</u>

Child Safety Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Interest on Investments	\$ 44	\$ 20	\$ 20	\$ 21	\$ 20	\$ 20
Municipal Courts Collections	2,640	2,600	2,600	1,274	2,600	2,600
Harris County Collections	838	800	800	341	800	800
<b>Total Revenues</b>	<u>3,522</u>	<u>3,420</u>	<u>3,420</u>	<u>1,636</u>	<u>3,420</u>	<u>3,420</u>
<b>Expenditures</b>						
School Crossing Guard Program	3,556	3,417	3,417	(1,079)	3,417	3,417
Miscellaneous Parts and Supplies	0	3	3	0	3	3
<b>Total Expenditures</b>	<u>3,556</u>	<u>3,420</u>	<u>3,420</u>	<u>(1,079)</u>	<u>3,420</u>	<u>3,420</u>
Net Current Activity	(34)	0	0	2,715	0	0
Fund Balance, Beginning of Year	120	86	86	86	86	86
<b>Fund Balance, End of Year</b>	<u>\$ 86</u>	<u>\$ 86</u>	<u>\$ 86</u>	<u>\$ 2,801</u>	<u>\$ 86</u>	<u>\$ 86</u>

Contractor Responsibility Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 510	\$ 495	\$ 495	\$ 434	\$ 495	\$ 495
<b>Total Revenues</b>	<u>510</u>	<u>495</u>	<u>495</u>	<u>434</u>	<u>495</u>	<u>495</u>
<b>Expenditures</b>						
Personnel	78	168	168	56	168	168
Supplies	0	1	1	0	1	1
Other Services	404	1,093	1,093	81	1,093	1,093
Non-Capital Purchases	0	0	0	0	0	0
Debt Services and Other Uses	630	630	630	0	630	630
<b>Total Expenditures</b>	<u>1,112</u>	<u>1,892</u>	<u>1,892</u>	<u>137</u>	<u>1,892</u>	<u>1,892</u>
Net Current Activity	(602)	(1,397)	(1,397)	297	(1,397)	(1,397)
Fund Balance, Beginning of Year	3,137	2,535	2,535	2,535	2,535	2,535
<b>Fund Balance, End of Year</b>	<u>\$ 2,535</u>	<u>\$ 1,138</u>	<u>\$ 1,138</u>	<u>\$ 2,832</u>	<u>\$ 1,138</u>	<u>\$ 1,138</u>

Essential Public Health Services Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 13,879	\$ 13,016	\$ 13,016	\$ 11,573	\$ 13,016	\$ 13,016
Total Revenues	<u>13,879</u>	<u>13,016</u>	<u>13,016</u>	<u>11,573</u>	<u>13,016</u>	<u>13,016</u>
<b>Expenditures</b>						
Personnel	15,781	14,016	14,016	6,261	14,016	14,016
Supplies	529	793	838	91	838	838
Other Services	6,282	5,086	5,038	1,968	5,038	5,038
Non-Capital Purchases	6	125	127	87	127	127
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>22,598</u>	<u>20,019</u>	<u>20,019</u>	<u>8,406</u>	<u>20,019</u>	<u>20,019</u>
Net Current Activity	(8,719)	(7,003)	(7,003)	3,167	(7,003)	(7,003)
Fund Balance, Beginning of Year	<u>15,781</u>	<u>7,062</u>	<u>7,062</u>	<u>7,062</u>	<u>7,062</u>	<u>7,062</u>
Fund Balance, End of Year	<u>\$ 7,062</u>	<u>\$ 59</u>	<u>\$ 59</u>	<u>\$ 10,229</u>	<u>\$ 59</u>	<u>\$ 59</u>

Forensic Transition Special Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Police Services	\$ 1,415	\$ 943	\$ 943	\$ 238	\$ 943	\$ 943
Interest Income	0	0	0	0	0	0
Unclaimed Fines & Forfeitures	0	0	0	0	0	0
Recoveries & Refunds	9	0	0	(3)	0	0
Transfer from General Fund	0	0	0	0	0	0
Total Revenues	<u>1,424</u>	<u>943</u>	<u>943</u>	<u>235</u>	<u>943</u>	<u>943</u>
<b>Expenditures</b>						
Personnel	1,385	928	928	345	928	928
Supplies	0	0	0	0	0	0
Other Services	18	15	15	6	15	15
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>1,403</u>	<u>943</u>	<u>943</u>	<u>351</u>	<u>943</u>	<u>943</u>
Net Current Activity	21	0	0	(116)	0	0
Fund Balance, Beginning of Year	<u>5</u>	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>
Fund Balance, End of Year	<u>\$ 26</u>	<u>\$ 26</u>	<u>\$ 26</u>	<u>\$ (90)</u>	<u>\$ 26</u>	<u>\$ 26</u>

Health Special Revenue Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 3,722	\$ 3,326	\$ 3,326	\$ 2,296	\$ 3,326	\$ 3,326
Total Revenues	<u>3,722</u>	<u>3,326</u>	<u>3,326</u>	<u>2,296</u>	<u>3,326</u>	<u>3,326</u>
<b>Expenditures</b>						
Personnel	2,259	2,837	2,837	1,322	2,837	2,837
Supplies	191	439	406	93	439	439
Other Services	1,580	2,409	2,337	929	2,339	2,339
Non-Capital Purchases	193	133	133	0	133	133
Capital Purchases	196	570	676	66	640	640
Total Expenditures	<u>4,419</u>	<u>6,389</u>	<u>6,389</u>	<u>2,410</u>	<u>6,389</u>	<u>6,389</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	400	400	400	0	400	400
Transfer Out	(668)	0	0	0	0	0
Total Operating Transfers	<u>(268)</u>	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>400</u>
Net Current Activity	(965)	(2,663)	(2,663)	(114)	(2,663)	(2,663)
Fund Balance, Beginning of Year	<u>6,268</u>	<u>5,303</u>	<u>5,303</u>	<u>5,303</u>	<u>5,303</u>	<u>5,303</u>
Fund Balance, End of Year	<u>\$ 5,303</u>	<u>\$ 2,640</u>	<u>\$ 2,640</u>	<u>\$ 5,189</u>	<u>\$ 2,640</u>	<u>\$ 2,640</u>

Historic Preservation Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Interest Income	\$ 37	\$ 36	\$ 36	\$ 21	\$ 36	\$ 36
Charges for Services	266	250	250	160	250	250
Other Interfund Services	0	0	0	0	0	0
Total Revenues	<u>303</u>	<u>286</u>	<u>286</u>	<u>181</u>	<u>286</u>	<u>286</u>
<b>Expenditures</b>						
Supplies & Other Services	237	572	572	87	572	572
Total Expenditures	<u>237</u>	<u>572</u>	<u>572</u>	<u>87</u>	<u>572</u>	<u>572</u>
Net Current Activity	66	(286)	(286)	94	(286)	(286)
Fund Balance, Beginning of Year	<u>1,821</u>	<u>1,887</u>	<u>1,887</u>	<u>1,887</u>	<u>1,887</u>	<u>1,887</u>
Fund Balance, End of Year	<u>\$ 1,887</u>	<u>\$ 1,601</u>	<u>\$ 1,601</u>	<u>\$ 1,981</u>	<u>\$ 1,601</u>	<u>\$ 1,601</u>

Houston Emergency Center Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 25,383	\$ 26,574	\$ 26,574	\$ 5,790	\$ 26,574	\$ 26,574
Total Revenues	<u>25,383</u>	<u>26,574</u>	<u>26,574</u>	<u>5,790</u>	<u>26,574</u>	<u>26,574</u>
<b>Expenditures</b>						
Maintenance and Operations	25,118	29,449	29,449	12,553	29,449	29,449
Total Expenditures	<u>25,118</u>	<u>29,449</u>	<u>29,449</u>	<u>12,553</u>	<u>29,449</u>	<u>29,449</u>
Net Current Activity	265	(2,875)	(2,875)	(6,763)	(2,875)	(2,875)
Fund Balance, Beginning of Year	<u>5,202</u>	<u>5,467</u>	<u>5,467</u>	<u>5,467</u>	<u>5,467</u>	<u>5,467</u>
Fund Balance, End of Year	<u>\$ 5,467</u>	<u>\$ 2,592</u>	<u>\$ 2,592</u>	<u>\$ (1,296)</u>	<u>\$ 2,592</u>	<u>\$ 2,592</u>

Houston Transtar Center Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Other Grant Awards	\$ 2,255	\$ 2,151	\$ 2,151	\$ 1,131	\$ 2,151	\$ 2,151
Other Service Charges	884	902	902	475	902	902
Interest Income	41	30	30	28	30	30
Total Revenues	<u>3,180</u>	<u>3,083</u>	<u>3,083</u>	<u>1,634</u>	<u>3,083</u>	<u>3,083</u>
<b>Expenditures</b>						
Maintenance and Operations	2,049	3,261	3,261	1,017	3,156	3,156
Total Expenditures	<u>2,049</u>	<u>3,261</u>	<u>3,261</u>	<u>1,017</u>	<u>3,156</u>	<u>3,156</u>
Net Current Activity	1,131	(178)	(178)	617	(73)	(73)
Fund Balance, Beginning of Year	<u>1,574</u>	<u>2,705</u>	<u>2,705</u>	<u>2,705</u>	<u>2,705</u>	<u>2,705</u>
Fund Balance, End of Year	<u>\$ 2,705</u>	<u>\$ 2,527</u>	<u>\$ 2,527</u>	<u>\$ 3,322</u>	<u>\$ 2,632</u>	<u>\$ 2,632</u>

Juvenile Case Manager Fee Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 1,119	\$ 1,180	\$ 1,180	\$ 482	\$ 1,180	\$ 1,180
Total Revenues	<u>1,119</u>	<u>1,180</u>	<u>1,180</u>	<u>482</u>	<u>1,180</u>	<u>1,180</u>
<b>Expenditures</b>						
Personnel	744	1,342	1,342	344	1,342	1,342
Supplies	2	18	18	4	18	18
Other Services and Charges	78	108	108	55	108	108
Non Capital Purchases	0	5	5	5	5	5
Total Expenditures	<u>824</u>	<u>1,473</u>	<u>1,473</u>	<u>408</u>	<u>1,473</u>	<u>1,473</u>
Net Current Activity	295	(293)	(293)	74	(293)	(293)
Fund Balance, Beginning of Year	<u>662</u>	<u>957</u>	<u>957</u>	<u>957</u>	<u>957</u>	<u>957</u>
Fund Balance, End of Year	<u>\$ 957</u>	<u>\$ 664</u>	<u>\$ 664</u>	<u>\$ 1,031</u>	<u>\$ 664</u>	<u>\$ 664</u>

Laboratory Operations and Maintenance Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 416	\$ 525	\$ 525	\$ 219	\$ 525	\$ 525
Total Revenues	<u>416</u>	<u>525</u>	<u>525</u>	<u>219</u>	<u>525</u>	<u>525</u>
<b>Expenditures</b>						
Supplies	69	46	46	18	46	46
Other Services	390	523	523	212	523	523
Non-Capital Purchases	6	0	0	(0)	0	0
Capital Purchases	30	0	0	0	0	0
Total Expenditures	<u>495</u>	<u>569</u>	<u>569</u>	<u>230</u>	<u>569</u>	<u>569</u>
Net Current Activity	(79)	(44)	(44)	(10)	(44)	(44)
Fund Balance, Beginning of Year	<u>273</u>	<u>194</u>	<u>194</u>	<u>194</u>	<u>194</u>	<u>194</u>
Fund Balance, End of Year	<u>\$ 194</u>	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ 184</u>	<u>\$ 150</u>	<u>\$ 150</u>

Maintenance Renewal and Replacement Fund  
For the period ended December 31 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Interest Income	\$ 124	\$ 39	\$ 39	\$ 97	\$ 97	\$ 97
Other Revenue	70	0	0	37	37	37
Total Revenues	<u>194</u>	<u>39</u>	<u>39</u>	<u>134</u>	<u>134</u>	<u>134</u>
<b>Expenses</b>						
Personnel	5,999	7,394	7,394	2,807	7,394	7,394
Supplies	979	2,590	2,602	425	2,602	2,602
Other Services	13,063	14,839	14,730	3,978	14,730	14,730
Capital Purchases	3	0	68	68	68	68
Non-Capital Purchases	3	5	34	29	33	33
Total Expenses	<u>20,047</u>	<u>24,828</u>	<u>24,828</u>	<u>7,306</u>	<u>24,828</u>	<u>24,828</u>
<b>Operating Transfers</b>						
Operating Transfers In	20,922	24,422	24,422	12,211	24,422	24,422
Operating Transfers Out	0	0	0	0	0	0
Total Operating Transfers	<u>20,922</u>	<u>24,422</u>	<u>24,422</u>	<u>12,211</u>	<u>24,422</u>	<u>24,422</u>
Net Current Activity	1,069	(367)	(367)	5,038	(273)	(273)
Fund Balance, Beginning of Year	<u>7,166</u>	<u>8,235</u>	<u>8,235</u>	<u>8,235</u>	<u>8,235</u>	<u>8,235</u>
Fund Balance, End of Year	<u>\$ 8,235</u>	<u>\$ 7,868</u>	<u>\$ 7,868</u>	<u>\$ 13,274</u>	<u>\$ 7,963</u>	<u>\$ 7,963</u>

Municipal Court Building Security Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 564	\$ 597	\$ 597	\$ 241	\$ 597	\$ 597
Total Revenues	<u>564</u>	<u>597</u>	<u>597</u>	<u>241</u>	<u>597</u>	<u>597</u>
<b>Expenditures</b>						
Personnel	0	0	0	1	2	2
Supplies	0	0	0	0	0	0
Other Services	590	660	660	189	658	658
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>590</u>	<u>660</u>	<u>660</u>	<u>190</u>	<u>660</u>	<u>660</u>
Net Current Activity	(26)	(63)	(63)	51	(63)	(63)
Fund Balance, Beginning of Year	<u>119</u>	<u>93</u>	<u>93</u>	<u>93</u>	<u>93</u>	<u>93</u>
Fund Balance, End of Year	<u>\$ 93</u>	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ 144</u>	<u>\$ 30</u>	<u>\$ 30</u>

Municipal Court Technology Fee Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Municipal Court Fines	\$ 749	\$ 794	\$ 794	\$ 319	\$ 784	\$ 784
Interest Income	39	33	33	22	43	43
Misc.	300	300	300	100	300	300
Total Revenues	<u>1,088</u>	<u>1,127</u>	<u>1,127</u>	<u>441</u>	<u>1,127</u>	<u>1,127</u>
<b>Expenditures</b>						
Personnel	211	218	218	109	218	218
Supplies	0	10	10	0	10	10
Other Services	553	876	876	743	876	876
Capital Purchases	0	115	115	0	115	115
Total Expenditures	<u>764</u>	<u>1,219</u>	<u>1,219</u>	<u>852</u>	<u>1,219</u>	<u>1,219</u>
Net Current Activity	324	(92)	(92)	(411)	(92)	(92)
Fund Balance, Beginning of Year	<u>2,005</u>	<u>2,329</u>	<u>2,329</u>	<u>2,329</u>	<u>2,329</u>	<u>2,329</u>
Fund Balance, End of Year	<u>\$ 2,329</u>	<u>\$ 2,237</u>	<u>\$ 2,237</u>	<u>\$ 1,918</u>	<u>\$ 2,237</u>	<u>\$ 2,237</u>

Parking Management Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Parking Violations	\$ 9,924	\$ 9,529	\$ 9,529	\$ 4,144	\$ 9,529	\$ 9,529
Parking Fees	10,700	11,019	11,019	4,759	10,957	10,957
Permit Fees	318	342	342	127	342	342
Other Revenue	13	27	27	63	89	89
Interest Income	94	68	68	45	68	68
Total Revenues	<u>21,049</u>	<u>20,985</u>	<u>20,985</u>	<u>9,138</u>	<u>20,985</u>	<u>20,985</u>
<b>Expenses</b>						
Personnel	5,041	5,980	5,980	2,681	5,980	5,980
Supplies	315	572	572	148	572	572
Other Services	5,142	6,706	6,706	2,691	6,706	6,706
Capital Outlay	358	482	482	119	482	482
Non-Capital Outlay	2	130	130	0	130	130
Total Expenses	<u>10,858</u>	<u>13,870</u>	<u>13,870</u>	<u>5,639</u>	<u>13,870</u>	<u>13,870</u>
Net Current Activity	<u>10,191</u>	<u>7,115</u>	<u>7,115</u>	<u>3,499</u>	<u>7,116</u>	<u>7,116</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In (Out)	(9,121)	(7,000)	(7,000)	(3,500)	(7,000)	(7,000)
Transfers for Interest	(1,068)	(1,068)	(1,068)	0	(1,068)	(1,068)
Total Other Financing Sources (Uses)	<u>(10,189)</u>	<u>(8,068)</u>	<u>(8,068)</u>	<u>(3,500)</u>	<u>(8,068)</u>	<u>(8,068)</u>
Net Current Activity	2	(953)	(953)	(1)	(953)	(953)
Fund Balance, Beginning of Year	<u>2,110</u>	<u>2,112</u>	<u>2,112</u>	<u>2,112</u>	<u>2,112</u>	<u>2,112</u>
Fund Balance, End of Year	<u>\$ 2,112</u>	<u>\$ 1,159</u>	<u>\$ 1,159</u>	<u>\$ 2,111</u>	<u>\$ 1,159</u>	<u>\$ 1,159</u>



Parks Golf Special Revenue Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Concessions	\$ 1,705	\$ 2,179	\$ 2,179	\$ 540	\$ 2,179	\$ 2,179
Rental of Property	555	748	748	226	748	748
Interest Income	23	17	17	3	17	17
Golf	1,723	2,400	2,400	674	2,400	2,400
Other	226	38	38	9	38	38
Total Revenues	<u>4,232</u>	<u>5,382</u>	<u>5,382</u>	<u>1,452</u>	<u>5,382</u>	<u>5,382</u>
<b>Expenses</b>						
Personnel	3,532	4,021	4,021	1,857	4,021	4,021
Supplies	447	732	693	378	693	693
Other Services	802	881	920	445	920	920
Non-Capital Outlay	0	0	0	0	0	0
Total Expenses	<u>4,781</u>	<u>5,634</u>	<u>5,634</u>	<u>2,680</u>	<u>5,634</u>	<u>5,634</u>
Net Current Activity	(549)	(252)	(252)	(1,228)	(252)	(252)
Fund Balance, Beginning of Year	<u>1,275</u>	<u>726</u>	<u>726</u>	<u>726</u>	<u>726</u>	<u>726</u>
Fund Balance, End of Year	<u>\$ 726</u>	<u>\$ 474</u>	<u>\$ 474</u>	<u>\$ (502)</u>	<u>\$ 474</u>	<u>\$ 474</u>

Parks Special Revenue Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Concessions	\$ 430	\$ 416	\$ 416	\$ 253	\$ 434	\$ 434
Facility Admissions/User Fees	123	126	126	54	126	126
Program Fees	467	529	529	201	505	505
Rental of Property	546	603	603	220	603	603
Licenses and Permits	168	184	184	79	184	184
Interest Income	127	81	81	49	81	81
Tennis	201	188	188	98	188	188
Other	103	87	87	74	94	94
Total Revenues	<u>2,165</u>	<u>2,214</u>	<u>2,214</u>	<u>1,028</u>	<u>2,214</u>	<u>2,214</u>
<b>Expenses</b>						
Personnel	770	874	874	393	874	874
Supplies	326	718	718	107	718	718
Other Services	902	1,378	1,378	424	1,372	1,372
Capital Outlay	0	32	32	0	32	32
Non-Capital Purchases	38	0	0	0	6	6
Total Expenses	<u>2,036</u>	<u>3,002</u>	<u>3,002</u>	<u>923</u>	<u>3,002</u>	<u>3,002</u>
<b>Operating Transfers</b>						
Operating Transfers (Out)	(3,895)	0	0	0	0	0
Total Operating Transfers	<u>(3,895)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	(3,766)	(788)	(788)	105	(788)	(788)
Fund Balance, Beginning of Year	<u>6,916</u>	<u>3,150</u>	<u>3,150</u>	<u>3,150</u>	<u>3,150</u>	<u>3,150</u>
Fund Balance, End of Year	<u>\$ 3,150</u>	<u>\$ 2,362</u>	<u>\$ 2,362</u>	<u>\$ 3,255</u>	<u>\$ 2,362</u>	<u>\$ 2,362</u>

Planning & Development Special Revenue Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Tower Application Fees	\$ 10	\$ 7	\$ 7	\$ 2	\$ 7	\$ 7
Admin. Fees - License & Permits	403	343	343	190	352	352
Hazardous Materials Permit	0	1	1	0	1	1
Hotel & Motel Ordinance	10	11	11	2	11	11
Platting Fees	7,297	6,806	6,806	3,764	6,806	6,806
Interest Income	95	85	85	65	85	85
Other Service Charges	98	58	58	50	58	58
Miscellaneous Revenue	0	0	0	32	0	0
<b>Total Revenues</b>	<u>7,913</u>	<u>7,311</u>	<u>7,311</u>	<u>4,105</u>	<u>7,320</u>	<u>7,320</u>
<b>Expenditures</b>						
Personnel	3,992	5,591	5,591	2,062	5,591	5,591
Supplies	60	123	123	23	123	123
Other Services	2,007	3,292	3,292	541	3,292	3,292
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	9	0	0	0	0	0
<b>Total Expenditures</b>	<u>6,068</u>	<u>9,006</u>	<u>9,006</u>	<u>2,626</u>	<u>9,006</u>	<u>9,006</u>
Net Current Activity	1,845	(1,695)	(1,695)	1,479	(1,686)	(1,686)
Transfer Out	(104)					
Fund Balance, Beginning of Year	<u>3,775</u>	<u>5,516</u>	<u>5,516</u>	<u>5,516</u>	<u>5,516</u>	<u>5,516</u>
Fund Balance, End of Year	<u>\$ 5,516</u>	<u>\$ 3,821</u>	<u>\$ 3,821</u>	<u>\$ 6,995</u>	<u>\$ 3,830</u>	<u>\$ 3,830</u>

Police Special Services Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Police Fees	\$ 2,785	\$ 3,926	\$ 3,926	\$ 828	\$ 2,961	\$ 2,961
Interest Income	127	110	110	70	110	110
Other	5,416	2,460	2,460	1,245	3,425	3,425
Interfund Transfers	1,210	1,210	1,210	245	1,210	1,210
<b>Total Revenues</b>	<u>9,538</u>	<u>7,706</u>	<u>7,706</u>	<u>2,388</u>	<u>7,706</u>	<u>7,706</u>
<b>Expenditures</b>						
Personnel	5,428	6,303	6,078	1,997	6,078	6,078
Supplies	46	3,611	3,653	125	3,635	3,635
Other Services	1,892	2,351	2,310	475	2,297	2,297
Capital Purchases	496	0	224	0	224	224
Non-Capital Purchases	29	28	28	32	59	59
Interfund Transfers	0	0	0	0	0	0
<b>Total Expenditures</b>	<u>7,891</u>	<u>12,293</u>	<u>12,293</u>	<u>2,629</u>	<u>12,293</u>	<u>12,293</u>
Net Current Activity	1,647	(4,587)	(4,587)	(241)	(4,587)	(4,587)
Fund Balance, Beginning of Year	<u>4,782</u>	<u>6,429</u>	<u>6,429</u>	<u>6,429</u>	<u>6,429</u>	<u>6,429</u>
Fund Balance, End of Year	<u>\$ 6,429</u>	<u>\$ 1,842</u>	<u>\$ 1,842</u>	<u>\$ 6,188</u>	<u>\$ 1,842</u>	<u>\$ 1,842</u>

Recycling Revenue Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 279	\$ 324	\$ 324	\$ 108	\$ 324	\$ 324
Interest Income	33	30	30	8	30	30
Miscellaneous	79	100	100	71	100	100
Total Revenues	<u>391</u>	<u>454</u>	<u>454</u>	<u>187</u>	<u>454</u>	<u>454</u>
<b>Expenditures</b>						
Personnel	264	270	270	119	270	270
Supplies	1	5	5	0	5	5
Other Services	1,940	1,515	1,515	606	1,515	1,515
Capital/Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>2,205</u>	<u>1,790</u>	<u>1,790</u>	<u>725</u>	<u>1,790</u>	<u>1,790</u>
<b>Operating Transfers</b>						
Operating Transfers In	3,794	3,794	3,794	0	3,794	3,794
Operating Transfers (Out)	(2,643)	(2,643)	(2,643)	0	(2,643)	(2,643)
Total Operating Transfers	<u>1,151</u>	<u>1,151</u>	<u>1,151</u>	<u>0</u>	<u>1,151</u>	<u>1,151</u>
Net Current Activity	(663)	(185)	(185)	(538)	(185)	(185)
Fund Balance, Beginning of Year	<u>1,527</u>	<u>864</u>	<u>864</u>	<u>864</u>	<u>864</u>	<u>864</u>
Fund Balance, End of Year	<u>\$ 864</u>	<u>\$ 679</u>	<u>\$ 679</u>	<u>\$ 326</u>	<u>\$ 679</u>	<u>\$ 679</u>

Special Waste Transportation and Inspection Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 3,275	\$ 3,296	\$ 3,296	\$ 1,678	\$ 3,296	\$ 3,296
Other Interfund Services	1,200	1,200	1,200	232	1,200	1,200
Total Revenues	<u>4,475</u>	<u>4,496</u>	<u>4,496</u>	<u>1,910</u>	<u>4,496</u>	<u>4,496</u>
<b>Expenditures</b>						
Personnel	4,489	4,889	4,889	2,187	4,891	4,891
Supplies	65	95	95	34	93	93
Other Services	171	348	348	88	326	326
Non-Capital Purchases	43	27	27	0	27	27
Capital Purchases	456	0	0	22	22	22
Total Expenditures	<u>5,224</u>	<u>5,359</u>	<u>5,359</u>	<u>2,331</u>	<u>5,359</u>	<u>5,359</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	0	0	0	0	0	0
Total Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	(749)	(863)	(863)	(421)	(863)	(863)
Fund Balance, Beginning of Year	<u>2,706</u>	<u>1,957</u>	<u>1,957</u>	<u>1,957</u>	<u>1,957</u>	<u>1,957</u>
Fund Balance, End of Year	<u>\$ 1,957</u>	<u>\$ 1,094</u>	<u>\$ 1,094</u>	<u>\$ 1,536</u>	<u>\$ 1,094</u>	<u>\$ 1,094</u>

Swimming Pool Safety Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 1,325	\$ 1,279	\$ 1,279	\$ 587	\$ 1,279	\$ 1,279
Total Revenues	<u>1,325</u>	<u>1,279</u>	<u>1,279</u>	<u>587</u>	<u>1,279</u>	<u>1,279</u>
<b>Expenditures</b>						
Personnel	1,172	1,320	1,320	568	1,320	1,320
Supplies	15	17	17	7	17	17
Other Services	70	127	127	39	105	105
Non-Capital Purchases	0	10	10	0	10	10
Capital Purchases	50	0	0	22	22	22
Transfer Out	49	0	0	0	0	0
Total Expenditures	<u>1,356</u>	<u>1,475</u>	<u>1,475</u>	<u>636</u>	<u>1,475</u>	<u>1,475</u>
Net Current Activity	(31)	(196)	(196)	(49)	(196)	(196)
Fund Balance, Beginning of Year	<u>796</u>	<u>765</u>	<u>765</u>	<u>765</u>	<u>765</u>	<u>765</u>
Fund Balance, End of Year	<u>\$ 765</u>	<u>\$ 569</u>	<u>\$ 569</u>	<u>\$ 715</u>	<u>\$ 569</u>	<u>\$ 569</u>

Tourism Promotion Special Revenue Fund  
For the period ended December 31, 2019  
(amounts expressed in thousands)

	FY2019 Actual	FY2020				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 41	\$ 38	\$ 38	\$ 21	\$ 35	\$ 35
Interest Income	54	6	6	23	9	9
Miscellaneous Revenue	1	0	0	0	0	0
Total Revenues	<u>96</u>	<u>44</u>	<u>44</u>	<u>44</u>	<u>44</u>	<u>44</u>
<b>Expenditures</b>						
Personnel	2,510	2,627	2,627	1,158	2,627	2,627
Supplies	89	151	151	43	151	151
Other Services	16,785	17,027	17,027	4,420	17,120	17,120
Non-Capital Purchases	0	0	0	7	7	7
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>19,384</u>	<u>19,805</u>	<u>19,805</u>	<u>5,628</u>	<u>19,905</u>	<u>19,905</u>
<b>Operating Transfers</b>						
Operating Transfers In	2,212	2,294	2,294	997	2,394	2,394
Operating Transfers (Out)	(300)	(300)	(300)	0	(300)	(300)
Transfer from Component Unit	17,180	17,676	17,676	4,544	17,676	17,676
Total Operating Transfers	<u>19,092</u>	<u>19,670</u>	<u>19,670</u>	<u>5,542</u>	<u>19,770</u>	<u>19,770</u>
Net Current Activity	(197)	(91)	(91)	(42)	(91)	(91)
Fund Balance, Beginning of Year	<u>2,592</u>	<u>2,395</u>	<u>2,395</u>	<u>2,395</u>	<u>2,395</u>	<u>2,395</u>
Fund Balance, End of Year	<u>\$ 2,395</u>	<u>\$ 2,304</u>	<u>\$ 2,304</u>	<u>\$ 2,353</u>	<u>\$ 2,304</u>	<u>\$ 2,304</u>

**City of Houston, Texas**  
**Commercial Paper Issued and Available**  
**For the period end December 31, 2019**  
**(amounts expressed in millions)**

<u>COMMERCIAL PAPER</u>	<u>Draws FY20</u>	<u>Draws Month</u>	<u>Refunded FY20</u>	<u>Amount Available to be Drawn</u>	<u>Amount Outstanding</u>
<b>General Obligation</b>					
<b><u>Voter Authorized 2001 &amp; 2006 &amp; 2012 Election</u></b>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	5.00	0.00	65.00	125.00	0.00
Series H-2	30.00	10.00	40.00	70.00	30.00
Series J	0.00	0.00	0.00	125.00	0.00
<b><u>Non-Voter Authorized</u></b>					
Series E1-Equipment & Capital	15.00	5.00	40.00	75.00	25.00
Series E2- Equipment & Capital	38.90	8.90	5.00	46.10	23.90
Series E2- Metro Street Projects	0.00	0.00	0.00	30.00	0.00
Series K-1	0.00	0.00	0.00	200.00	0.00
Series K-2	0.00	0.00	0.00	100.00	0.00
<b>Total General Obligation</b>	<b><u>88.90</u></b>	<b><u>23.90</u></b>	<b><u>150.00</u></b>	<b><u>846.10</u></b>	<b><u>78.90</u></b>
<b>Combined Utility System</b>					
Series B-1	45.00	25.00	40.00	80.00	45.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	0.00	0.00	60.00	75.00	0.00
Series B-4	0.00	0.00	85.00	100.00	0.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	85.00	0.00	85.00	100.00	0.00
<b>Total Combined Utility System</b>	<b><u>130.00</u></b>	<b><u>25.00</u></b>	<b><u>270.00</u></b>	<b><u>680.00</u></b>	<b><u>45.00</u></b>
<b>Airport System</b>					
Series A&B	48.50	36.50	0.00	53.03	96.97
<b>Total Airport System</b>	<b><u>48.50</u></b>	<b><u>36.50</u></b>	<b><u>0.00</u></b>	<b><u>53.03</u></b>	<b><u>96.97</u></b>
<b>Convention &amp; Entertainment</b>					
Series A	0.00	0.00	43.00	0.00	32.00
Series B	0.00	0.00	0.00	50.00	0.00
<b>Total Convention and Entertainment</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>43.00</u></b>	<b><u>50.00</u></b>	<b><u>32.00</u></b>
<b>Totals</b>	<b><u>\$267.40</u></b>	<b><u>\$85.40</u></b>	<b><u>\$463.00</u></b>	<b><u>\$1,629.13</u></b>	<b><u>\$252.87</u></b>

**City of Houston, Texas**  
**Total Outstanding Debt**  
**For the period end December 31, 2019**  
**(amounts expressed in thousands)**

	December 31, 2019	December 31, 2018
<b>Payable from Ad Valorem Taxes</b>		
Public Improvement Bonds <sup>(a)</sup>	2,288,670	2,195,915
Commercial Paper Notes <sup>(b)</sup>	78,900	100,000
Pension Obligations	1,536,930	1,576,435
Certificates of Obligations	13,535	14,670
<b>Subtotal</b>	<b>3,918,035</b>	<b>3,887,020</b>
<b>Payable from Sources Other Than Ad Valorem Taxes</b>		
<b>Combined Utility System</b>		
Combined Utility System Revenue Bonds	6,063,225	5,928,790
Combined Utility System Commercial Paper Notes <sup>(c)</sup>	45,000	60,000
Water and Sewer System Revenue Bonds <sup>(d)</sup>	160,736	174,637
Contract Revenue Obligations - CWA	56,955	64,300
Combined Utility System Subordinate Lien	430,805	441,895
<b>Airport System</b>		
Airport System Subordinate Lien	1,855,340	1,935,450
Airport System Sr. Lien Commercial Paper Notes <sup>(e)</sup>	96,973	34,473
Airport Special Facilities Revenue Bonds <sup>(f)</sup>	929,250	934,965
<b>Hotel Occupancy Tax and Civic Parking</b>		
Facilities Revenue Bonds <sup>(g)</sup>	605,493	573,916
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B <sup>(h)</sup>	32,000	75,000
<b>Subtotal</b>	<b>10,275,777</b>	<b>10,223,426</b>
<b>Total Debt Payable by the City</b>	<b>\$14,193,812</b>	<b>\$14,110,446</b>

- (a) In Nov 2001 voters authorized \$776 million in tax bonds. In Nov 2006 voters authorized \$625 million in tax bonds. In Nov 2012 voters authorized \$410 million in tax bonds. In Nov 2017 voters authorized \$495 million in tax bonds.
- (b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs Series E-1: \$100 million, E-2: \$100 million, G-1: \$75 million, G-2: \$125 million, H-2: \$100 million, J: \$125 million, K1: \$200 million and K2: \$100 million.
- (c) The City has authorized \$700 million in Combined Utility System Commercial Paper Notes.
- (d) As of December 2019, total outstanding Includes \$110.79 million accreted value of capital appreciation bonds.
- (e) City Council has authorized Airport Senior Lien Commercial Paper Notes Series A&B with \$150 million of appropriation capacity. In May 2016 the Airport Inferior Lien appropriation facilities was also increased from \$225 million to \$450 million.
- (f) The City of Houston is not legally obligated for payment of the debt service for the Special Facilitated Revenue Bonds. All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues.
- (g) As of December 2019, total outstanding Includes \$159.15 million accreted value of capital appreciation bonds.
- (h) The City authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Ser A in October 2017, and authorized \$50 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Ser B. in May 2019

**City of Houston, Texas**  
**Voter-Authorized Obligations**  
**For the period end December 31, 2019**  
**(amounts expressed in thousands)**

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued <sup>(a)</sup>	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
<b>November 2001 Election</b>					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 471,300	\$ 2,700	\$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements <sup>(b)</sup>	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
<b>Total</b>	<b>776,000</b>	<b>776,000</b>	<b>773,300</b>	<b>2,700</b>	<b>2,700</b>
<b>November 2006 Election</b>					
Streets, Bridges, Traffic Control	\$ 320,000	\$ 219,950	\$ 75,565	\$ 144,385	\$ 244,435
Parks and Recreation	55,000	55,000	55,000	-	-
Public Safety	135,000	135,000	135,000	-	-
Permanent and General Improvements <sup>(b)</sup>	60,000	60,000	60,000	-	-
Public Libraries	37,000	37,000	37,000	-	-
Low Income Housing	18,000	18,000	6,031	\$ 11,969	\$ 11,969
<b>Total</b>	<b>\$ 625,000</b>	<b>\$ 524,950</b>	<b>\$ 368,596</b>	<b>\$ 156,354</b>	<b>\$ 256,404</b>
<b>November 2012 Election</b>					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	166,000	95,593	70,407	70,407
Public Safety	144,000	144,000	93,175	50,825	50,825
Permanent and General Improvements <sup>(b)</sup>	57,000	57,000	35,616	21,384	21,384
Public Libraries	28,000	28,000	28,000	0	0
Low Income Housing	15,000	6,188	1,888	4,300	13,112
<b>Total</b>	<b>\$ 410,000</b>	<b>\$ 401,188</b>	<b>\$ 254,272</b>	<b>\$ 146,916</b>	<b>\$ 155,728</b>
<b>November 2017 Election</b>					
Streets, Bridges, Traffic Control	\$ -	-	\$ -	\$ -	\$ -
Parks and Recreation	104,000	40,357	-	40,357	104,000
Public Safety	159,000	51,455	-	51,455	159,000
Permanent and General Improvements <sup>(b)</sup>	109,000	65,978	-	65,978	109,000
Public Libraries	123,000	42,503	-	42,503	123,000
Low Income Housing	-	-	-	-	\$ -
<b>Total</b>	<b>\$ 495,000</b>	<b>\$ 200,293</b>	<b>\$ -</b>	<b>\$ 200,293</b>	<b>\$ 495,000</b>
<b>Combined Total (2001, 2006, 2012 and 2017 Elections)</b>	<b>\$ 2,306,000</b>	<b>\$ 1,902,431</b>	<b>\$ 1,396,168</b>	<b>\$ 506,263</b>	<b>\$ 909,832</b>

(a) As of December 31, 2019

(b) Includes Public Health and Solid Waste Management

Note: This schedule sets forth the categories of bond authorization approved by the voters in elections held in November of 2001 (the "2001 Election") and November of 2006 (the "2006 Election"), and November of 2012 (the "2012 Election"), and November of 2017 (the "2017 Election") the amount of each such authorization approved by City Council for issuance as Commercial Paper Notes, the amount of commercial paper issued as of year-end, and the amount of commercial paper approved but unissued. The City has issued all bonds authorized at the election held in November of 1997.

**CITY OF HOUSTON**  
**OTHER POST EMPLOYMENT BENEFIT (OPEB) LIABILITIES**

12/31/2019  
(amounts expressed in millions)

	Date of Most Recent Measurement	Actuarial Present Value of Total Projected Benefits <sup>(2)</sup>	Total OPEB Liabilities <sup>(3)</sup>	Actuarially Determined Contribution <sup>(4)</sup>	Annual OPEB Expense <sup>(5)</sup>
Entry Age Normal <sup>(1)</sup>	6/30/2018	\$3,800.2	\$2,267.1	\$132.2	\$103.2

Note (1) Entry Age Normal is a cost method where the present value of the projected benefit for an individual is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age. Benefits included are health, prescriptions, dental, vision and life insurance.

Note (2) The present value of all future benefit payments for current retirees and active employees taking into account assumptions about demographics, turnover, mortality, disability, retirement, health care trends and other actuarial assumptions.

Note (3) Total OPEB Liability is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service.

Note (4) The Actuarially Determined Contribution is a target or recommended contribution to an OPEB plan for the reporting period based on the most recent measurement available.

Note (5) The Annual OPEB expense is the cost of retiree medical benefits incurred in this fiscal year. By recognizing the actuarially calculated amount each year the City of Houston plans to incur all its OPEB costs, on average, by the time each employee retires. The City has paid \$34.641 million in the current fiscal year to date. In fiscal year 2019, the City paid \$45.811 million in retiree health insurance costs.



# CITY OF HOUSTON

## PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

12/31/2019

### PAYMENTS

(amounts expressed in thousands)

	FY 2019	FY 2020			
	Actual Payments	City Payment Contribution <sup>1</sup>	Employee Payment Rate	Current Budget	Year to Date Actual
Firefighter Plan					
General Fd. & Other Fds.	\$ 89,897	32.34%	10.5%	\$ 83,652	\$ 41,449
Total Firefighter Plan	89,897			83,652	41,449
Police Plan					
General Fd. & Other Fds.	142,429	31.82%	10.5%	149,243	75,044
Total Police Plan	142,429			149,243	75,044
Municipal Plan					
General Fund	61,682	8.32% +	Group A: 8% Group B: 4%	65,127	30,681
Other Funds	114,579	\$130.95M	Group D <sup>2</sup> : 3%	129,985	61,632
Total Municipal Plan	176,261			195,112	92,313
Total All Three Plans	<u>\$ 408,587</u>			<u>\$ 428,007</u>	<u>\$ 208,806</u>

### NET PENSION LIABILITY AND FUNDED STATUS<sup>3</sup>

	Date of Most Recent Measurement	Net Pension Liability (\$ millions) <sup>4</sup>	Net Position as % of Liabilities
Firefighter Plan	6/30/2019	691.1	86.0%
Police Plan	6/30/2019	1,245.9	82.0%
Municipal Plan	6/30/2019	2,135.1	59.2%

Note 1: City contribution rates are based on SB2190.

Note 2: In addition to the 2% employee contribution for Group D, beginning with the first full pay period after January 1, 2018, 1% is deducted for a cash balance plan.

Note 3: Reported per FY2019 CAFR.

Note 4: Net pension liability substantially decreased due to pension reforms.

City of Houston, Texas  
Civic Art Program Appropriation  
For the period ended December 31, 2019  
(amounts expressed in thousands)

<u>Program</u>	<u>Appropriated</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>
<b>Public Improvements</b>					
Police	\$ 281	\$ 126	\$ 81	\$ -	\$ 74
Fire	726	618	4	4	100
Houston Emergency Center	1	0	0	0	1
Public Works	73	47	3	22	1
Solid Waste	13	0	13	0	0
Library	745	14	405	0	326
Parks & Recreation	245	9	201	3	32
Health	525	224	259	2	40
Mayor	49	0	0	0	49
General Government	403	0	49	6	348
<b>Total Public Improvements</b>	<b>\$ 3,061</b>	<b>\$ 1,038</b>	<b>\$ 1,015</b>	<b>\$ 37</b>	<b>\$ 971</b>
Airport System	\$ 6,232	\$ 5,742	\$ 82	\$ 46	\$ 362
Combined Utility System	687	359	17	0	311
Convention & Entertainment	5	0	0	5	0
<b>Citywide Totals</b>	<b><u>\$ 9,985</u></b>	<b><u>\$ 7,139</u></b>	<b><u>\$ 1,114</u></b>	<b><u>\$ 88</u></b>	<b><u>\$ 1,644</u></b>

**FY2020 FULL TIME EQUIVALENT (FTE) REPORT**  
**(1 FTE Equals 2,088 Hours Per Year)**

	FY2019 Actual	FY2020 Budget	FY2020 December	FY2020 (1) YTD AVG	Overtime FY2019 Actual	Overtime FY2020 Budget	Overtime (1) FY2020 YTD AVG
<b>ENTERPRISE FUNDS</b>							
Aviation	1,086.0	1,144.8	1,069.8	1,078.1	73.3	50.7	82.8
HPW - Combined Utility System	2,069.8	2,265.7	2,078.7	2,072.0	175.2	143.7	153.4
<b>TOTAL ENTERPRISE FUNDS</b>	<b>3,155.8</b>	<b>3,410.5</b>	<b>3,148.5</b>	<b>3,150.1</b>	<b>248.5</b>	<b>194.4</b>	<b>236.2</b>
<b>GENERAL FUND</b>							
<b>GENERAL FUND MUNICIPAL</b>							
Administration and Regulatory Affairs	183.2	186.3	169.9	173.3	1.6	1.2	1.9
City Secretary	9.8	10.0	11.0	10.6	0.0	0.0	0.3
Controller's Office	51.1	57.7	48.7	47.0	0.0	0.0	0.0
Council Office	71.8	83.3	69.8	71.0	0.0	0.0	0.0
Finance Department	101.1	108.7	100.5	99.9	0.0	0.0	0.0
Fire Department	104.4	97.1	93.8	94.0	2.5	0.8	0.8
General Services	142.0	154.4	141.0	142.9	2.3	5.1	1.4
Housing & Community Development	0.5	0.7	0.4	0.5	0.0	0.0	0.0
Houston Health Department	403.7	407.0	384.3	387.7	5.7	2.8	4.0
Houston Public Works	7.3	8.6	6.4	6.2	0.0	0.0	0.0
Human Resources	23.4	20.5	18.5	19.7	0.0	0.0	0.0
Information Technology	91.2	31.3	26.0	26.0	2.6	1.7	2.4
Legal	106.6	103.7	114.1	115.0	0.0	0.0	0.0
Library	455.7	439.2	449.0	440.5	0.0	0.0	0.0
Mayor's Office	43.4	38.5	41.6	44.0	0.0	0.0	0.0
Municipal Courts Department	257.8	260.2	257.3	254.0	0.0	0.0	0.0
Neighborhoods	94.9	96.4	90.7	87.7	0.5	0.4	1.1
Office of Business Opportunity	26.7	32.2	30.0	29.3	0.0	0.0	0.0
Parks & Recreation	640.5	698.2	536.4	617.0	7.5	10.1	14.4
Planning & Development	25.8	25.9	21.0	20.9	0.1	0.0	0.1
Police Department	949.9	975.6	851.1	855.4	36.9	9.8	27.7
Solid Waste Management	416.1	436.9	410.4	410.7	126.0	45.1	124.8
<b>SUBTOTAL MUNICIPAL</b>	<b>4,206.9</b>	<b>4,272.4</b>	<b>3,871.9</b>	<b>3,953.3</b>	<b>185.7</b>	<b>77.0</b>	<b>178.9</b>
<b>GENERAL FUND CADETS</b>							
Fire Department	86.5	0.0	71.0	13.6	0.0	0.0	0.0
Police Department	139.5	163.1	131.4	151.0	0.0	0.0	0.0
<b>SUBTOTAL CADET</b>	<b>226.0</b>	<b>163.1</b>	<b>202.4</b>	<b>164.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>GENERAL FUND CLASSIFIED</b>							

**FY2020 FULL TIME EQUIVALENT (FTE) REPORT**  
**(1 FTE Equals 2,088 Hours Per Year)**

	FY2019 Actual	FY2020 Budget	FY2020 December	FY2020 (1) YTD AVG	Overtime FY2019 Actual	Overtime FY2020 Budget	Overtime (1) FY2020 YTD AVG
Fire Department	3,932.1 (4)	3,901.0	3,851.8 (4)	3,889.0 (4)	187.9	213.4	217.8
Police Department	5,128.0	5,256.0	5,212.4	5,171.8	223.0 (2)	64.6	241.8 (2)
<b>SUBTOTAL CLASSIFIED</b>	<b>9,060.1</b>	<b>9,157.0</b>	<b>9,064.2</b>	<b>9,060.8</b>	<b>410.9</b>	<b>278.0</b>	<b>459.6</b>
<b>TOTAL GENERAL FUND</b>	<b>13,493.0</b>	<b>13,592.5</b>	<b>13,138.5</b>	<b>13,178.7</b>	<b>596.6</b>	<b>355.0</b>	<b>638.5</b>
<b>GRANTS &amp; OTHER FUNDS (3)</b>							
Administration and Regulatory Affairs	172.4	200.7	180.0	180.1	0.7	0.9	1.1
Finance Department	49.4	58.1	49.1	50.4	0.0	0.0	0.0
Fleet Management	358.9	383.4	354.6	352.3	41.9	40.1	42.9
General Services	127.7	144.4	117.5	118.1	1.9	4.0	1.6
Housing & Community Development	188.9	0.0	280.7	263.0	0.2	0.0	1.1
Houston Emergency Center	234.9	266.3	218.2	230.6	13.1	11.4	14.9
Houston Health Department	798.1	275.3	722.2	754.9	9.4	3.5	16.7
Houston Public Works	1,640.7	1,844.8	1,654.9	1,661.1	107.3	89.2	101.0
Human Resources	261.9	287.5	263.5	260.8	0.2	0.1	0.0
Information Technology	87.4	181.9	142.4	149.8	0.1	0.0	0.5
Legal	50.1	54.0	54.0	53.8	0.0	0.0	0.0
Library	6.0	0.0	10.0	8.3	0.0	0.0	0.0
Mayor's Office	55.9	42.5	55.1	54.4	1.0	0.7	0.8
Municipal Courts Department	10.5	17.0	9.0	9.7	0.0	0.0	0.0
Neighborhoods	33.0	0.0	31.0	29.3	0.2	0.0	0.6
Office of Business Opportunity	1.1	2.0	2.0	1.9	0.0	0.0	0.0
Parks & Recreation	98.4	115.0	88.7	91.9	1.7	2.3	5.4
Planning	50.4	66.0	52.5	50.0	0.7	0.0	1.1
Police Department - Cadet	23.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Department - Classified	61.0	22.0	49.0	63.9	6.4 (2)	91.1	5.6 (2)
Police Department - Municipal	42.0	20.0	46.0	47.8	0.8	3.8	1.5
Solid Waste Management	4.0	3.0	2.0	2.6	0.4	0.0	0.2
<b>TOTAL GRANTS &amp; OTHER FUNDS</b>	<b>4,355.7</b>	<b>3,983.9</b>	<b>4,382.4</b>	<b>4,434.7</b>	<b>186.0</b>	<b>247.1</b>	<b>195.0</b>
<b>CITY-WIDE TOTAL</b>	<b>21,004.5</b>	<b>20,986.9</b>	<b>20,669.4</b>	<b>20,763.5</b>	<b>1,031.1</b>	<b>796.5</b>	<b>1,069.7</b>

(1) YTD numbers measure the periods 07/01/2019 through 12/31/2019.

(2) Includes overtime hours from grants and special funds except Auto Dealers.

(3) FY2020 Budget does not include grants FTEs.

(4) Fire department FTEs do not include classified employees on phasedown.

## **Fund Descriptions**

### **General Fund (1000)**

General Revenues (i.e. property taxes, sales taxes, franchise fees, municipal courts fines, etc.) are budgeted and received in the General Fund for the support of most basic City services. Operations and services for public safety, financial services, libraries, solid waste management, health, most parks and recreation services, street traffic control, esplanade mowing and citywide administration are included in the General Fund.

### **Enterprise Funds**

#### **Aviation Operating Fund (8001)**

The Aviation Operating Fund is an enterprise fund which accounts for operation of the City's airport system. The airport system is comprised of the George Bush Intercontinental Airport/Houston, William P. Hobby Airport, and Ellington Airport. Activities of the department include: operations, maintenance, planning and construction, public service and administration. The Department coordinates its activities with the Federal Aviation Administration (FAA), other federal and state agencies, the airlines, and tenants of the airport facilities.

#### **Convention and Entertainment Facilities Operating Fund (8601)**

The Convention and Entertainment Facilities Operating Fund is an enterprise fund that accounts for the operation of the City's five major entertainment centers and city-owned parking garages: Jesse H. Jones Hall, Bayou Place, Gus S. Wortham Center, George R. Brown Convention Center and Theater District Garage.

#### **Combined Utility System Fund (8300, 8301, 8305)**

The Combined Utility System is composed of three separate funds: the Water and Sewer System Operating Fund, the Combined Utility System Operating Fund and the Combined Utility System General Purpose Fund. The fund provides for the operation of the City's treated and untreated water, as well as, receives and process wastewater generated in a service area that includes the City, certain municipalities and unincorporated communities in the Houston metropolitan area. Some of the City's largest customers are other cities and water authorities which supply water to their own customers. This fund is administered by the Public Works & Engineering Department.

#### **Dedicated Drainage & Street Renewal Fund (2310)**

Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31, 2012) is \$3.47 billion. The portion of the debt associated with drainage and street improvements is estimated at \$1.69 billion. The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.

#### **Storm Water Fund (2302)**

This fund receives revenue from the Combined Utility System Fund and Dedicated Drainage and Street Renewal Fund. Funds are transferred to this fund to support storm water drainage operation and maintenance activities. The core purpose is to provide the best level of maintenance to the storm water infrastructure with the resources provided and to maintain flow of storm water free of debris and foreign objects that cause flooding.

### **Risk Management Funds**

#### **Health Benefits Fund (9000)**

The Health Benefits Fund, an Internal Service Fund administered by the Human Resources Department, was established in 1984 to centralize the financial transactions for the City's benefit plans. Health Benefits Effective May 1, 2011, the City elected to be substantially self-insured and awarded CIGNA a three-year contract with two (2) one-year renewal options for 4 new health plans. The new health benefits model is composed of four (4) plans, all of which have heavy emphasis on a wellness component, and includes; 1) a limited network HMO-type plan, 2) an open access PPO-type plan with no out-of-network coverage, 3) a consumer driven high deductible Health Plan (CDHP), partnered with a health reimbursement account, and 4) a specific plan for retirees, mostly those under age 65, who live outside the limited network service area but who live in Texas. Effective 08/01/11, all 65+ Medicare eligible retirees must enroll in the 6 MA plans or opt out. These plans are supported by contributions from the city and participants. The Fund also includes two dental plans, a dental/health maintenance organization (DHMO) and a dental indemnity plan. Both plans are supported exclusively by participants.

**Long Term Disability Fund (9001)**

This fund is used to account for the long-term sick leave benefits for eligible City employees. The LTO Fund is funded solely by the City through premiums charged to the departments based on the number of employees covered by the plan. Such premiums cover the cost of all benefits (claims) to the employees and third party administrative fees. This fund is administered by the Human Resources Department.

**Property and Casualty Fund (1004)**

This fund records the transactions of the City's self-insurance program for lost and personnel action claims. The Administration and Regulatory Affairs Department oversees the insurance functions while the Legal Department administers the claims portion. Revenue is generated from premiums assessed to other funds; premiums are based on projected expenditures.

**Workers' Compensation Fund (1011)**

This fund was established to collect and report all costs of compliance to statutes related to Workers Compensation. The revenues are derived through charging the departments an administrative premium semi-monthly per employee plus all direct costs related to claim expenditures, which includes indemnity, medical and disability payments. This fund is administered by the Human Resources Department. The Workers' Compensation Fund is a revolving fund administered by the Human Resources Department. The Fund was established to centralize the financial transactions in the areas of Accident Prevention, Loss Control and Workers' Compensation.

**Special Revenue Funds****Asset Forfeiture Fund (2202, 2203, 2204)**

This fund is administered by the Houston Police Department (HPD). The City receives forfeited funds resulting from HPD's role in drug-related seizures. This fund provides resources beyond HPD's General Fund budget for crime enforcement. Specifically, this fund is used to address the drug problem in a manner consistent with the department's Comprehensive Narcotics Plan.

**Auto Dealers Special Revenue Fund (2200)**

This fund is budgeted to collect the license fees paid by tow truck drivers and various automotive sales, repair, storage and salvage dealers to finance a portion of the Houston Police Department's enforcement efforts regarding privately owned storage lots. This fund is also administered by the Houston Police Department.

**BARC Special Revenue Fund (2427)**

BARC (Bureau of Animal Regulation and Care) is authorized to receive funds from any source for the purpose of supporting the maintenance and operation of the City's animal shelter facilities and programs. This fund is administered by the Administration and Regulatory Affairs Department.

**Bayou Greenway 2020 Fund (2106)**

This fund is administered by the Houston Parks and Recreation Department (HPARD). This fund was created to manage the HPARD's maintenance of the White Oak Bayou Trail based upon the Bayou Greenways 2020 initiative agreement entered between the City of Houston and the Houston Parks Board, Inc. in December 2013.

**Building Inspection Special Fund (2301)**

This fund includes all construction and building permit revenues and expenditures for inspections and permitting activities. Outdoor sign license fees are received in this fund for enforcement of the City's sign ordinance. This fund is administered by the Public Works and Engineering (PWE) Department.

**Cable Television Special Fund (2401, 2428)**

This fund, under certain cable television franchise agreements with the City, receives contributions on a subscriber basis. This fund is used for public access cable television programming and related costs. The Mayor's Office is responsible for administering this fund.

**Child Safety Fund (2209)**

This fund is used to account for monies received for public, parochial and private school crossing guard programs. Revenues to the fund come from an assessment of Municipal Court fees on non-criminal municipal violations and a portion of each vehicle registration authorized by Harris County. The Police Department administers this fund.

**Contractor Responsibility Fund (2424)**

This fund is managed by the Office of Business Opportunity (OBO) and governed by Executive Order 1-7. Funds are collected through the implementation of the Pay or Play Program, which is administered by OBO. The revenue collected in the Contractor Responsibility Fund is used to offset the cost of uninsured citizens in the Houston and Harris County area.

**Essential Public Health Services Fund (2010)**

This fund was created for the purpose of offsetting costs associated with the administration of Medicaid Transformation Waiver projects and to perform other essential public health services as defined by Chapter 121 of the Texas Health and Safety Code. This fund is administered by the Houston Health Department.

**Forensic Transition Special Fund (2213)**

The Forensic Transition Special Fund was created for the transition of forensic operations from the Houston Police Department to the independent Houston Forensics Science Local Government Corporation (LGC). The funds budget covers City of Houston employees that provide services to the Houston Forensic Science LGC.

**Health Special Revenue Fund (2002)**

This fund includes several programs that are supported by ordinances including ambulance permits, food and drug, vital statistics, international travel immunizations, Geriatric Dental Program and specific public health purposes. This fund is administered by the Houston Health Department.

**Historic Preservation Fund (2306)**

This fund is administered by the Planning and Development Department and the Houston Public Library. This fund was established in FY2010 to utilize funds set aside from the sale of historic fire stations by the City in FY2009. This fund is used to promote historic preservation programs. It utilizes City funds as seed money to encourage private investment, attract grant funds, and support educational programs that will further preservation efforts in Houston. This fund also provides future funding for the maintenance needs of the historic Julia Ideson Building.

**Houston Emergency Center Fund (2205)**

This fund consolidates the City's four separate emergency services (Police, Fire/EMS computer Aided Dispatch System, Radio System and Records Management Systems) into one state of the art facility. This fund is administered by the Houston Emergency Center Department.

**Houston TranStar Center Fund (2402)**

This fund was established for planning, design, operation and maintenance of transportation and emergency management operations within the greater Houston area. Funding is derived from revenue received from member agencies and is prorated based on occupancy and use of center facilities. This fund is administered by the Public Works and Engineering Department.

**Juvenile Case Manager Fee Fund (2211)**

This fund was established FY2009 and is administered by the Municipal Courts Department. This fund includes expenditures for the salary, benefits, and operational costs related to the Juvenile Case Manager staff. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The mission of the Juvenile Case Manager Fee Fund is to partner with school districts within the City of Houston in an effort to increase school attendance and reduce truancy through early identification, assessment and prevention services, to enhance the accountability of students and families, and to limit a juvenile's exposure to the criminal justice system.

**Laboratory Operations and Maintenance Fund (2008)**

This fund is solely designated for laboratory operations and maintenance for the retention of all revenue from laboratory fees. It pertains to Ordinance Amending Chapter 21 of the Code of Ordinance relating to laboratory fee. This fund is administered by the Houston Health Department.

**Maintenance Renewal and Replacement Fund (MRR) (2105)**

This fund is to provide funds needed to maintain and replace systems in buildings and assets as well as to protect the City of Houston's investments. This fund recognizes the shared responsibility of the City and its departments to maintain, upgrade, or replace building systems as they approach the end of their life cycle. This fund also addresses development and maintenance of the physical infrastructure of these facilities. This fund is administered, in partnership, by General Services Department and Parks and Recreation Department.

**Municipal Court Building Security Fund (2206)**

This Fund was established in FY1997 and is administered by the Municipal Courts Department. This fund includes all security related contractual expenditures and additional security enhancements for the courts. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The mission of the Municipal Court Building Security Fund is to protect the health and welfare of civilians and employees by ensuring that adequate equipment, procedures, and personnel are present at all court facilities.

**Municipal Court Technology Fee Fund (2207)**

This Fund was established in FY2001 and is administered by the Municipal Courts Department. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The purpose of the fund is to finance technological enhancements for the Municipal Courts and maintain systems to operate in an efficient manner.

**Parking Management Fund (8700)**

This fund is responsible for managing and providing on-street parking alternatives to the citizens in the Greater Houston area. This fund is administered by the Administration and Regulatory Affairs Department.

**Parks Golf Special Revenue Fund (2104)**

This fund was created to receive the revenues derived from all golf facilities, whether operated by the City or private entities, including all related concession fee revenues which are to be used exclusively for the maintenance, operation and improvement to any or all such golf courses.

**Parks Special Revenue Fund (2100)**

This is a Parks and Recreation Department fund for revenue from revenue generating activities and certain expenditures related to operations of the City's municipal tennis centers. As well as supplementing youth programs.

**Planning and Development Special Revenue Fund (2308)**

This fund was established in FY2016 to support development-related services such as: subdivision plat review, permit review and one half of the lot size/minimum building line program. The fund is administered by the Planning and Development Department.

**Police Special Services Fund (2201)**

This fund is used to account for activities that are not covered under the General Fund Budget. The activities include: joint police operations, security and traffic control, undercover support services and use of Houston Police Department facilities. The Houston Police Department administers this fund.

**Recycling Revenue Fund (2305)**

This fund was created to allocate dedicated funds to be used for the expansion and implementation of the City's Recycling Programs. Efforts include citywide tree waste recycling, additional neighborhood depository sites, curbside recycling and increased education and outreach. These efforts allow the City to improve its current landfill diversion rate. This fund is administered by the Solid Waste Management Department.

**Special Waste Transportation and Inspection Fund (2423)**

The purpose of this fund is to prevent the infiltration of fats, oils, and grease into the sanitary sewer system, and to assure that the City's infrastructure and health of the citizens are protected. All fees collected are expended only for the costs of permitting, inspecting, monitoring, controlling, educating and enforcing any violation pertaining to the management and disposal of the City-regulated waste. This fund is administered by the Houston Health Department.

**Swimming Pool Safety Fund (2009)**

This fund receives proceeds from enforcing municipal, state and federal pool and spa safety standards. State and federal pool and safety standards apply to all pools and spas serving more than two dwellings; in accordance with the requirements, operators of pool and spas at apartment or condominium projects are required to obtain permits and to comply with the standards. The fees collected in pursuant of swimming pool and spa safety are used for the purposes of activities related to permitting, inspecting, monitoring, abating, controlling, educating and enforcement of municipal, state and federal standards. This fund is administered by the Houston Health Department.

**Tourism Promotion Special Revenue Fund (2429)**

Previously known as the Houston Civic Events Fund, this fund is administered by the Mayor's Office. This fund was created to promote tourism through management and coordination of the civic celebration program, city's art and cultural plan, promote business travel and hotel occupancy in the City of Houston as well as protocol services.