

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: April 24, 2020

Subject: March 2020
Financial Report

Attached is the Monthly Financial Report for the period ending March 31, 2020.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$198 million for FY2020. This is \$20 million lower than the projection of the Finance Department. The difference is due to a \$20 million lower revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$40 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 projection decreased by \$30 million from the February 2020 report mainly due to following:

- Sales Tax decreased by \$23 million due to the impact of COVID-19.
- Other Taxes decreased by \$1.6 million primarily due to a decrease in Mixed Beverage Tax.
- Licenses and permits are expected to decrease by \$849,000 for the remainder of the fiscal year.
- Charges for Services are expected to decrease by \$3 million for the remainder of the fiscal year.
- Municipal Courts Fines and Forfeits are expected to decrease by \$987,000 for the remainder of the fiscal year.

Transfers from Other Funds increased by \$2 million due to receipt of reimbursements from FEMA for the Tax Day Flood.

Our expenditure estimates decreased by \$39 million as follows:

- Departmental expenditures decreased by \$19 million mainly due to an anticipated decrease in health benefit claims of \$17 million and a decrease in departmental travel and training of \$2 million. This is partially offset by a \$404,000 increase in the Solid Waste Department expenditures due to higher than anticipated temporary personnel services.
- General Government expenditures decreased by \$20 million due to a decrease in health benefit claims, Sales Tax Transfers to LPAs and Compensation Contingencies.
- Captured Revenue Transfers to DDSRF decreased by \$2 million and is offset by a \$2 million increase in Debt Service Transfers.

Expenditures are anticipated to be \$24 million below the Adopted Budget.

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

ENTERPRISE FUNDS

Enterprise Fund Projections are as follows:

- The Combined Utility System decreased Operating Transfers by \$6.5 million due to the refunding of various first lien debt.
- The Houston Airport System Operating Revenues decreased by \$51 million, Non-Operating Revenues decreased by \$1 million, Operating Expenses decreased by \$31 million, resulting in an \$22 million decrease in Operating Transfers.
- Convention and Entertainment decreased Operating Revenues by \$2 million due to lower than anticipated garage parking revenue, decreased Non-Operating Revenues by \$7 million and decreased Operating Transfers by \$14 million.
- The Dedicated Drainage and Street Renewal Fund expenditures decreased by \$24 million due to delays in capital projects and decreased revenues by \$2 million due to lower Transfers In from the General Fund.

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 March 31, 2020, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	2.95%
Combined Utility System	2.66%
Aviation	7.19%
Convention and Entertainment	3.28%

Respectfully submitted,



Chris B. Brown
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
March 31, 2020

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 nine-month period ending March 31, 2020, 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 3.84%.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of \$243 million on March 31, 2020. 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	\$ (130,885,581)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(55,565,944)	Aa2/ A+/AA
Wells Fargo	150,000,000	(56,557,094)	Aa2 /A+/AA-
	<u>\$ 653,325,000</u>	<u>\$ (243,008,619)</u>	

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 nine-month period ending March 31, 2020, 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 3.39%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$93 million on March 31, 2020. 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: April 24, 2020

Subject: 9+3 Financial Report

Attached is the 9+3 Financial Report for the period ending March 31, 2020. Fiscal Year 2020 projections are based on nine months of actual results and three months of projections.

General Fund

Our revenue projection is \$13.8 million lower than the Adopted Budget and \$22.8 million lower than the 8+4 Report. The variance from the prior month's projections is primarily due to:

- \$2.0 million increase in Transfers from Other Funds due to reimbursement receipts from FEMA for April Tax Day Flood,
- \$511,000 increase in Charges for Services mainly due to higher than anticipated plan review fees and network nodes fee,
- \$430,000 increase in Interest to reflect higher than anticipated cash receipts and,
- \$272,000 increase in Sale of Capital Assets due to higher than anticipated easement sales.

As a result of the COVID-19, the following revenue projections have been adjusted:

- \$22.6 million decrease in Sales Tax due to lower than anticipated sales tax receipts,
- \$1.6 million decrease in Municipal Courts Fines and Forfeits due to lower than anticipated moving violation receipts,
- \$1.5 million decrease in Other Taxes due to lower than anticipated mixed beverage tax and,
- \$504,000 decrease in Licenses and Permits mainly due to lower than anticipated permits for taxicabs.

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	680,000	(14,567)
Franchise Fees	179,640	158,411	163,975	5,564
Other	394,128	349,315	344,504	(4,811)
Total	\$2,456,282	\$2,417,980	\$2,404,166	(13,814)

Our expenditure projection is \$24.3 million lower than the Adopted Budget and \$39.1 million lower than the 8+4 Report. The variance from prior month's projection is primarily due to:

- \$404,000 increase in Solid Waste Department due to higher than anticipated temporary personnel services,
- \$21.7 million decrease in various department to reflect: (1) health benefits return due to excess fund balance reserve in the Health Benefits Fund as a result of lower than anticipated claims, plan/tier changes and lower enrollment, as well as (2) travel savings,
- \$17.9 million decrease in General Government for contingency and limited purpose annexation payments due to a lower sales tax projection,
- It also reflects an increase of \$2 million in Debt transfer due to the street and drainage debt refunding which is fully offset by the decrease in Captured Revenue transfer to DDSRF.

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	\$901,967	2,088
Fire	523,617	507,076	499,810	(7,266)
Other Departments	687,081	724,936	705,826	(19,109)
Debt Service/PAYGO	389,627	399,203	399,203	-
Total	\$2,462,299	\$2,531,094	\$2,506,806	(24,287)

We are currently projecting an ending fund balance of \$218.3 million, which is \$16.3 million higher than the 8+4 Report and 10.4% 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)	(102,641)	10,473
Change in Inventory/Prepaid Items/Imprest Cash	(891)	-	-	-
Fund Balance, End of Year	\$321,439	\$185,646	\$218,346	\$32,700
% of Expenditures Less Debt Service and PAYGO	15.5%	8.7%	10.4%	1.7%

* 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 8+4 Report.

Aviation

Operating Revenues decreased by \$51.4 million primarily due to lower than anticipated garage parking, retail and auto rental concessions, and terminal space rental revenues, affected by COVID-19. Non-Operating Revenues decreased by \$1.4 million due to lower than anticipated interest on pooled investment. Operating expenditures decreased by \$30.5 million due to delays in management consulting services, lower than anticipated electricity, advertising and building maintenance services, and savings in personnel and supplies. As a result, Operating Transfers decreased by \$22.3 million.

Convention and Entertainment

As a result of COVID-19, Operating Revenues decreased by \$2.3 million primarily due to lower than anticipated garage parking revenues and Non-Operating Revenues decreased by \$7.1 million due to lower than anticipated Hotel Occupancy Tax. Operating Transfers decreased by \$14.4 million.

Combined Utility System

Operating Transfers decreased by \$6.5 million due to the refunding of various first lien debt series.

Dedicated Drainage & Street Renewal Fund

Revenues decreased by \$2.0 million due to lower than anticipated transfer from General Fund. Expenditures decreased by \$24.3 million primarily due to delays in capital projects.

Health Benefits Fund

Revenues decreased by \$36.5 million due to plan/tier changes and lower enrollment. Non-Operating Revenues increased by \$2.2 million due to higher than anticipated interest on pooled investments, refunds for performance guarantees. Expenditures decreased by \$32.4 million due to lower than anticipated claims and administration expenses, and savings in personnel and management consulting services.

Health Special Revenue Fund

Expenditures increased by \$588,000 mainly due to higher than anticipated funding for the Veterans Affairs Program.

Houston Emergency Center Fund

Expenditures decreased by \$458,000 to reflect personnel savings.

ParkHouston Special Revenue Fund

Revenues decreased by \$3.6 million mainly due to lower than anticipated parking revenues and parking violations affected by COVID-19. Expenditures decreased by \$2.5 million to reflect savings in personnel, supplies, services and delays in equipment purchases.

Parks Golf Special Fund

Revenues decreased by \$957,000 mainly due to lower than anticipated concessions and golf fees revenues. Expenditures decreased by \$433,000 to reflect personnel savings.

Planning & Development Special Revenue Fund

Expenditures decreased by \$1.2 million to reflect personnel and services savings.

Tourism Promotion Special Revenue Fund

Revenues decrease by \$1.3 million due to lower than anticipated Hotel Occupancy Tax. Expenditures decreased by \$635,000 due to lower payment to Houston Arts Alliance as a result of lower Hotel Occupancy Tax.

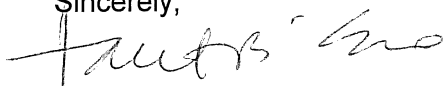
Houston Economy

Energy – The average oil price of \$29.21 for the month of March 2020 was 42.2% lower than prior month's average price of \$50.54 primarily driven by the impact of COVID-19. Comparing from the same period last year, the price has decreased by 49.8%. The average oil rig count of 663 for the month of March 2020 was 2.2% lower than prior month's count. The rig count year-over-year comparison for the month of March decreased by 20.5%.

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 3,203,900 in February 2020, up approximately 2.3% year-over-year. As stated by Greater Houston Partnership in March's Economy at a Glance publication, the sectors adding the most jobs were professional, scientific, and technical services; construction; and health care and social assistance. As of the publication of this report, the March employment numbers were not available.

Home Sales – The latest report prepared by the Houston Association of Realtors (HAR) for the month of March 2020, shows the total single-family home sales of 7,566 were 8.2% higher compared to March 2019 of 6,995. The median price rose by 4.1% to \$249,900 and the average price increased by 3.8% to \$309,785.

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	Intergovernmental	
	Decrease in Ambulance Supplemental Payment Program (ASPP) reimbursement	(9,594)
	Charges for Services	
	Increase due to higher than anticipated ambulance fees collections	5,000
December	Sales Tax	
	Increase due to higher than anticipated sales tax receipts	8,000
	Sale of Capital Assets	
	Increase to reflect higher than anticipated easement sales	1,227
	Transfers from Other Funds	
	Increase due to reimbursement receipts from FEMA for damaged refuse disposal carts during Hurricane Harvey	857
January	Intergovernmental	
	Increase due to higher than anticipated 1115 Health Waiver Program reimbursements	326
	Sale of Capital Assets	
	Increase to reflect higher than anticipated easement sales	665
February	Industrial Assessments	
	Decrease due to lower than anticipated taxable valuation	(313)
	Other Taxes	
	Increase due to higher than anticipated bingo tax	226
	Telephone Franchise	
	Increase due to higher than anticipated telephone franchise tax	2,875
	Other Franchise Tax	
	Increase due to higher than anticipated cable TV franchise fees	2,688
	Licenses and Permits	
	Increase mainly due to higher than anticipated special food permits and food managers permits	556
	Direct Interfund Services	
	Decrease mainly due to lower than anticipated reimbursement for personnel services	(584)
	Municipal Courts Fines and Forfeits	
	Decrease mainly due to lower than anticipated moving violation receipts and suspended sentence fees	(2,828)
	Other Fines and Forfeits	
	Decrease mainly due to lower than anticipated false alarm penalties	(154)
	Miscellaneous/Other	
	Decrease mainly due to lower than anticipated recoveries and refunds, offset by higher judgments and claims	(183)
	Sale of Capital Assets	
	Increase to reflect higher than anticipated easement sales	282
	Other Adjustments	(68)
March	Sales Tax	
	Decrease due to lower than anticipated sales tax receipts	(22,567)
	Other Taxes	
	Decrease due to lower than anticipated mixed beverage tax	(1,459)
	Licenses and Permits	
	Decrease mainly due to lower than anticipated taxicab permits	(504)
	Charges for Services	
	Increase mainly due to higher than anticipated plan review fees and network nodes fee	511
	Indirect Interfund Services	
	Increase due to higher than anticipated indirect cost recovery from grants	200
	Municipal Courts Fines and Forfeits	
	Decrease due to less than anticipated moving violation receipts	(1,586)
	Interest	
	Increase to reflect higher than anticipated cash receipts	430
	Transfers from Other Funds	
	Increase due to reimbursement receipts from FEMA for April Tax Day Flood	2,000
	Sale of Capital Assets	
	Increase to reflect higher than anticipated easement sales	272
	Other Adjustments	(89)
	Total Revenues	(13,814)
	Fund Balance	
	Additional Beginning Fund Balance	22,227
	Total Financial Resources	8,413

Expenditures	
Month Reported	Expenditure Detail
July	Public Safety
	Increase in Police overtime to enhance public safety
	1,500



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

Finance - Major Variances from Adopted Budget

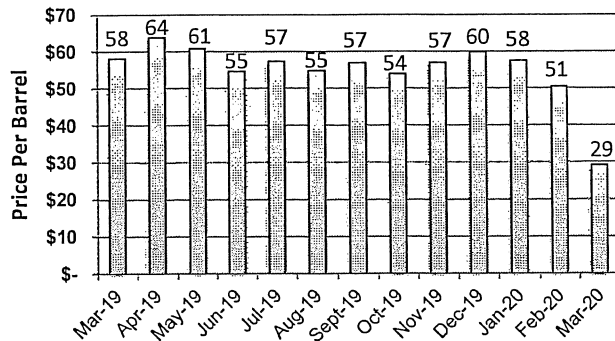
December	Decrease in Fire to reflect vacancy savings	(227)
	Increase in Police due to Microsoft Cloud software purchase	1,752
	Increase in Police due to Tropical Storm Imelda response	261
February	Increase in Police due to workers compensation payments	4,634
	Increase in Police overtime	1,500
Total Public Safety		9,420
September	Other Adjustments	
	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
January	Increase in Houston Health Department due to higher than anticipated reimbursement for 1115 Health Waiver Program	326
February	Decrease in various departments to reflect vacancy savings	(2,352)
	Decrease in General Government to reflect rental savings	(1,000)
	Increase in Solid Waste Department to reflect overtime	2,250
	Increase in various departments due to an increase in interfund vehicle services offset by electricity and fuel savings	621
	Increase in termination pay	223
	Other Adjustments	128
March	Decrease in various department to reflect health benefits return due to excess fund balance reserve as a result of lower than anticipated claims, plan/tier changes and lower enrollment, as well as travel savings	(21,676)
	Decrease in General Government to reflect contingency and limited purpose annexation payments due to a lower sales tax projection	(17,914)
	Increase in Solid Waste Department to reflect temporary personnel services	404
	Other Adjustments	51
Total Other Adjustment		(33,704)
Total Expenditures		(24,284)

*Total may reflect slight variances due to rounding.

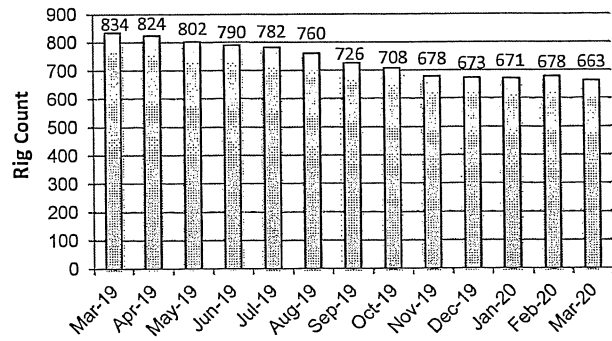


Key Economic Indicators

Crude Oil Prices



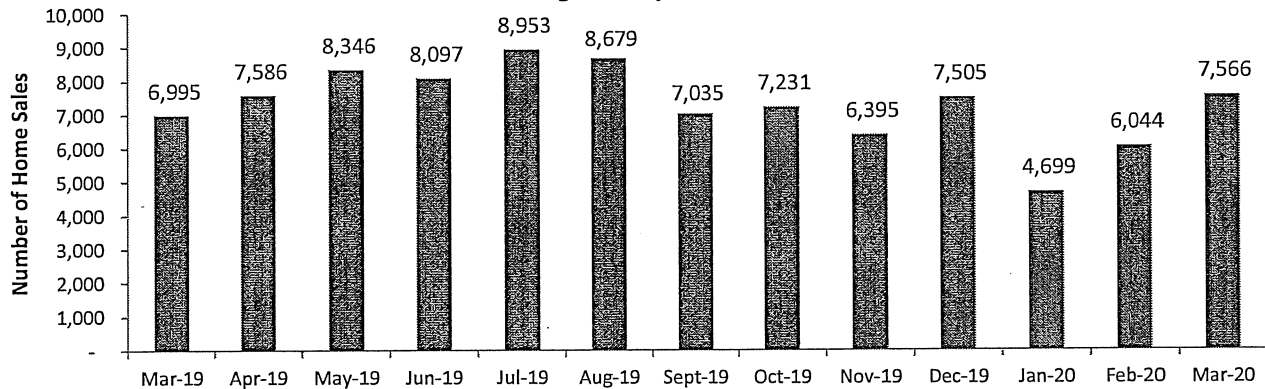
Oil Rig Count



Oil prices show a decrease of 42.2% in March from February. Compared to March 2019, oil prices are down by 49.8%. Rig counts show a decrease of 2.2% in March from February. Compared to March 2019, rig counts are down by 20.5%.

Source: US Energy Information Administration & Baker Hughes Rig Counts

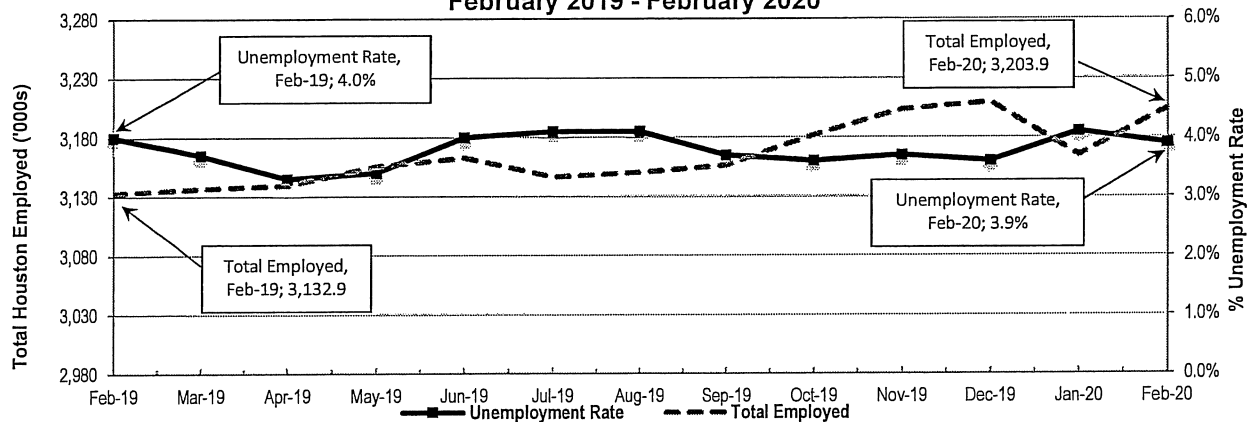
Single Family Home Sales



Single-family home sales showed an increase of 25.2% in March from February. According to HAR, single-family home sales totaled 7,566 units compared to 6,955 units a year earlier, an increase of 8.2%.

Source: HAR.COM

Houston Total Employed Nonfarm versus Unemployment Rate February 2019 - February 2020



The Total Employed shows a slight increase from February 2019 of 3,133 to February 2020 of 3,204.

The Unemployment rate shows a decrease from February 2019 of 4.0% to February 2020 of 3.9%.

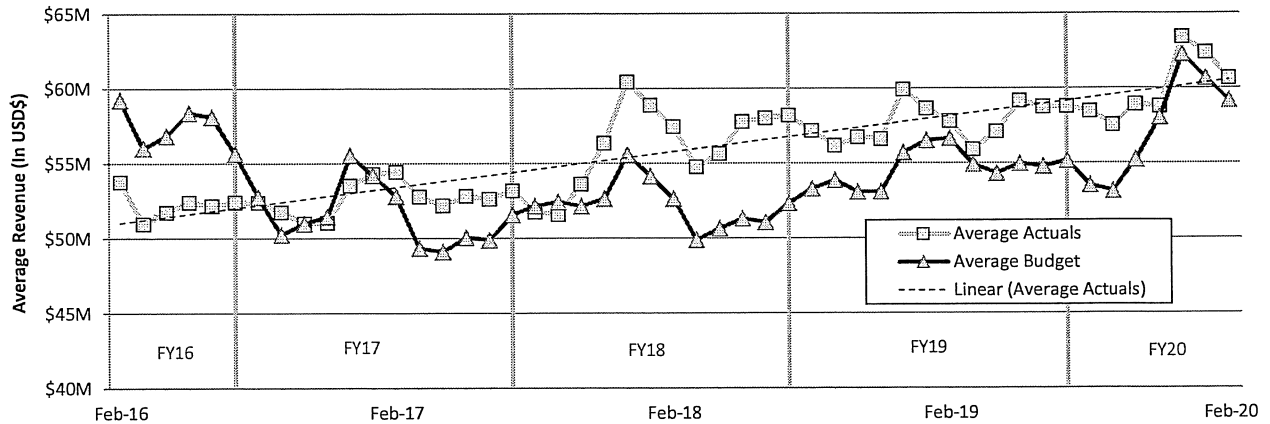
Source: Bureau of Labor Statistics



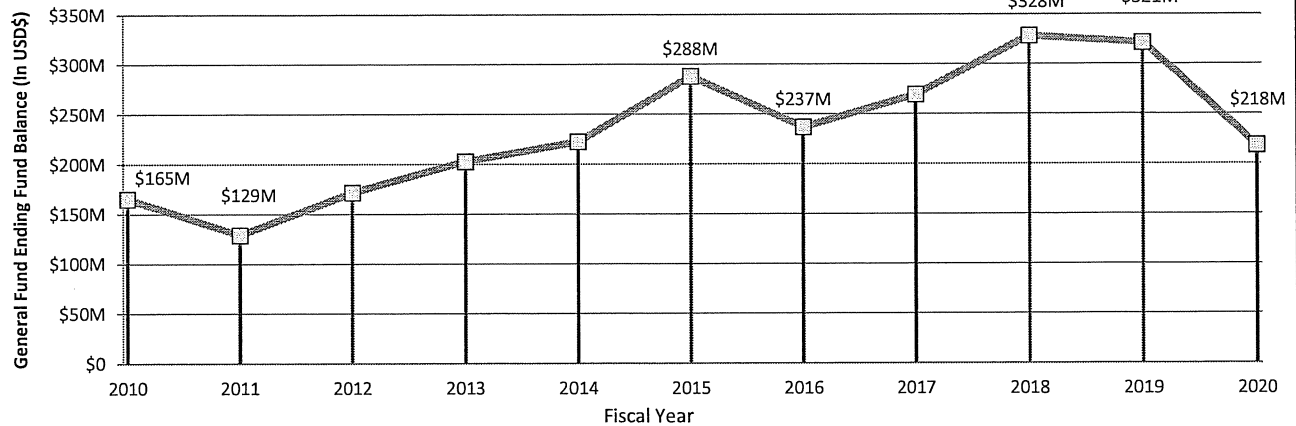
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

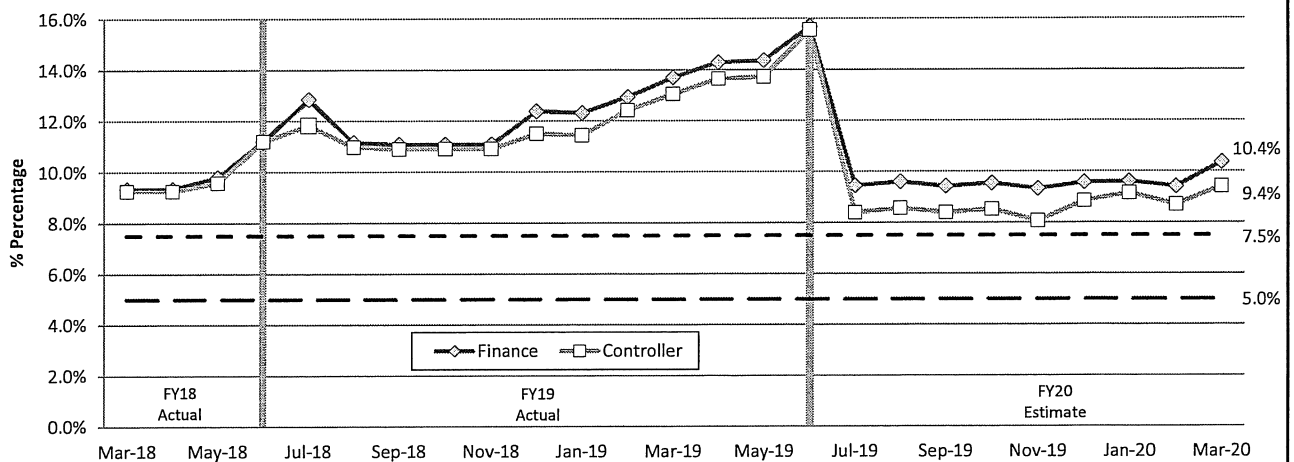
Sales Tax - Three-month Rolling Average



Historical Unassigned Ending Fund Balance



General Fund Comparative Fund Balance Annual Projected Ending Fund Balance as % of Expenditures Less Debt*



*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 March 31, 2020

(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		Controller Finance
Revenues									
General Property Taxes	1,190,243	1,215,687	1,215,687	1,215,745	1,215,687	1,344,909	58		✓
Industrial Assessments	19,755	19,550	19,550	19,000	19,237	271	(237)		✓
Sales Tax	692,271	694,567	694,567	677,451	680,000	535,218	(2,549)		✓
Other Taxes	18,026	18,792	18,792	17,100	17,333	9,226	(233)		✓
Electric Franchise	100,590	100,774	100,774	100,450	100,774	75,264	(324)		✓
Telephone Franchise	37,501	25,220	25,220	23,050	28,094	21,874	(5,044)		✓
Gas Franchise	12,324	12,386	12,386	12,000	12,386	9,290	(386)		✓
Other Franchise	29,225	20,031	20,031	17,665	22,721	17,653	(5,056)		✓
Licenses and Permits	35,301	33,969	33,969	33,120	34,021	24,985	(901)		✓
Intergovernmental	60,205	61,051	61,051	51,736	51,736	22,404	-		✓
Charges for Services	63,839	58,352	58,352	59,906	63,863	51,130	(3,957)		✓
Direct Interfund Services	62,214	63,249	63,249	62,665	62,665	45,266	-		✓
Indirect Interfund Services	26,603	27,691	27,691	27,671	27,871	21,254	(200)		✓
Municipal Courts Fines and Forfeits	21,702	22,572	22,572	18,757	18,158	13,622	599		✓
Other Fines and Forfeits	3,933	3,965	3,965	3,413	3,747	2,265	(334)		✓
Interest	11,802	9,011	9,011	9,011	9,441	7,092	(430)		✓
Miscellaneous/Other	24,066	13,838	13,838	13,024	13,854	10,680	(830)		✓
Total Revenues	2,409,600	2,400,705	2,400,705	2,361,764	2,381,588	2,212,403	(19,824)		✓
Expenditures									
Administration & Regulatory Affairs	28,378	29,671	29,671	29,079	29,079	18,179	-		✓
City Council	9,902	10,694	10,694	11,848	11,848	6,096	-		✓
City Secretary	824	957	957	1,244	1,244	949	-		✓
Controller	7,862	8,467	8,467	8,415	8,415	5,605	-		✓
Finance	16,522	18,881	18,888	17,005	17,005	12,878	-		✓
Fire	523,617	507,076	507,255	499,810	499,810	372,826	-		✓
General Services	41,975	45,197	45,097	43,395	43,395	26,970	-		✓
Housing and Community Development	612	516	516	512	512	435	-		✓
Houston Emergency Center	9,762	9,617	9,617	9,617	9,617	7,213	-		✓
Houston Health Department	58,525	58,540	58,540	58,466	58,466	44,708	-		✓
Houston Public Works	30,914	32,083	32,083	31,551	31,551	19,388	-		✓
Human Resources	2,598	2,566	2,566	2,390	2,390	1,737	-		✓
Information Technology	16,114	6,779	6,779	6,646	6,646	4,310	-		✓
Legal	14,493	15,455	15,455	14,762	14,762	11,050	-		✓
Library	40,560	42,048	42,048	42,251	42,251	29,705	-		✓
Mayor's Office	7,341	7,434	7,534	7,561	7,561	5,780	-		✓
Municipal Courts	28,464	29,832	29,832	29,219	29,219	20,643	-		✓
Neighborhoods	10,909	11,209	11,252	11,019	11,019	7,669	-		✓
Office of Business Opportunity	2,942	3,562	3,562	3,545	3,545	2,528	-		✓
Parks and Recreation	74,956	78,557	78,615	77,598	77,598	51,922	-		✓
Planning and Development	3,366	4,337	4,337	4,042	4,042	2,688	-		✓
Police	861,974	899,879	899,964	901,967	901,967	671,528	-		✓
Solid Waste Management	87,716	84,957	84,997	93,123	93,123	65,121	-		✓
Total Departmental Expenditures	1,880,326	1,908,312	1,908,725	1,905,064	1,905,064	1,389,928	-		✓
General Government	192,346	223,579	223,166	202,539	202,539	125,493	-		✓
Total Expenditures Other Than Debt	2,072,672	2,131,891	2,131,891	2,107,603	2,107,603	1,515,421	-		✓
Other Adjustments*	(3,384)	(5,200)	(5,200)	(5,200)	(5,200)	-	-		✓
Captured Revenue Transfer to DDSRF	47,422	47,103	47,103	45,113	45,113	-	-		✓
Debt Service Transfer	345,589	357,300	357,300	359,290	359,290	352,100	-		✓
Total Expenditures and Other Uses	2,462,299	2,531,094	2,531,094	2,506,806	2,506,806	1,867,521	-		✓
Net Current Activity	(52,699)	(130,389)	(130,389)	(145,042)	(125,218)	344,882	(19,824)		✓
Other Financing Sources (Uses)									
Transfers from Other Funds	20,660	15,099	15,099	17,956	17,956	10,870	0		✓
Sale of Capital Assets	26,022	2,176	2,176	4,491	4,622	4,489	(131)		✓
Total Other Financing Sources (Uses)	46,682	17,275	17,275	22,447	22,578	15,360	(131)		✓
Fund Balances									
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)	(113,114)	(113,114)	(113,114)	(113,114)	360,242	-		✓
Change in Inventory/Prepaid Items/Imprest Cash	(891)	-	-	-	-	-	-		✓
(Budgeted Gap)/Increase in Fund Balance***	-	-	-	(9,482)	10,473	-	(19,955)		✓
Fund Balance, End of Year****	321,439	207,873	207,873	198,392	218,346	681,681	(19,955)		✓

*Adjustments includes debt prepayment from Building Inspection Fund.

**The total designation for the Budget Stabilization Fund is approximately \$17.3 million. \$20 million was transferred to the Disaster Recovery Fund in FY2018. \$4 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 \$158,070 based on current projections. The City will be \$40,321 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 March 31, 2020
(in thousands)

	FY2019 Actual	FY2020		Inception To Date Actual	Projection ¹	
		3rd QTR Actual	YTD Actual		Current Fiscal Year	Total Projection
Cash Inflows						
Homeowner Assistance Program (HoAP)	\$ -	\$ 55	\$ 55	\$ 55	\$ 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 ³	-	\$ 9,120	9,120	\$ 9,120	4,668	20,835
Planning ³	-	-	-	-	1,692	23,100
Other Cash Inflows						
Program Income	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-
Total Inflows⁴	\$ -	\$ 9,175	\$ 9,175	\$ 9,175	\$ 114,090	\$ 1,175,954
Cash Outflows²						
Homeowner Assistance Program	\$ 3,339	\$ 2,232	9,873	\$ 13,213	\$ 37,206	\$ 427,900
Single Family Development Program	53	15	109	162	178	222,269
Multifamily Rental Program	77	6,777	17,140	17,216	111,528	350,051
Small Rental Program	54	12	39	93	49	66,686
Homebuyer Assistance Program	1	881	2,750	2,751	9,417	23,688
Buyout Program	1	9	22	23	22	40,800
Public Services	2	2	22	24	2,048	60,000
Economic Revitalization Program	18	22	39	57	21	30,265
Housing Administration ³	3,161	9,865	13,714	16,875	5,096	31,119
Planning ³	1,093	4	70	1,163	1,966	23,100
Other Cash Outflows						
Transfers to Other Funds	-	-	-	-	-	-
Total Outflows	\$ 7,799	\$ 19,818	\$ 43,778	\$ 51,577	\$ 167,531	\$ 1,275,878
Net Current Flows⁵	\$ (7,799)	\$ (10,643)	\$ (34,603)	\$ (42,402)		

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. Additional funds of \$100M was approved by GLO. This brought the total program budget to \$1.276B and was added February 2020
5. Negative Net Current Flow is due to expenditures pending reimbursement from Funder.

Harvey - Disaster Recovery Funds (5303, 5304, 8044, 8386) ^(1,2)
For the period ended March 31, 2020
(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		
Cash Inflows ⁽⁶⁾								
FEMA Cash Advance Category A ⁽¹⁰⁾	\$ 63,892	\$ -	\$ (63,892)	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B ^(4,9)	-	-	-	-	-	-		
FEMA Reimbursements ⁽¹³⁾	132,244	17,798	142,029	274,273	142,029	400,534		
State Assistance	50,000	-	(8,911)	41,089	-	50,000		
Transfer from Budget Stabilization Fund ⁽⁵⁾	20,000	-	-	20,000	-	20,000		
Transfer from Other Funds	5,000	-	-	5,000	-	5,000		
Insurance Advance ⁽⁸⁾	102,673	-	-	102,673	-	102,673		
Total Inflows	\$ 373,809	\$ 17,798	\$ 69,226	\$ 443,034	\$ 142,029	\$ 578,207		
Cash Outflows ⁽⁶⁾					FEMA Share			
Debris Removal (Category A) ^(3,7)	79,367	15,148	24,021	103,388	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B)* ^(3,12)	73,613	564	38,410	112,023	190,000	190,000	TBD	190,000
Roads and Bridges (Category C)* ⁽³⁾	-	-	-	-	TBD	TBD	100	1,000
Water Control Facilities (Category D)* ⁽³⁾	-	-	-	-	TBD	TBD	1,000	10,000
Buildings and Equipment (Category E)* ⁽³⁾	565	4,002	30,416	30,981	11,815	11,815	62,500	625,000
Utilities (Category F)* ⁽³⁾	-	2,880	4,613	4,613	TBD	TBD	115,626	1,156,257
Parks Recreational Areas, and Other Facilities (Category G)* ⁽³⁾	-	7,288	23,402	23,402	TBD	TBD	4,000	40,000
Direct/Indirect Administrative Cost	20,309	1,728	6,442	26,751	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 ⁽⁵⁾	5,000	10,000	11,000	16,000	NA	NA	NA	TBD
Insurance Proceeds Allocations ⁽¹¹⁾	32,279	-	-	32,279	NA	NA	NA	102,628
Total Outflows	\$ 235,807	\$ 41,611	\$ 139,159	\$ 374,966	\$ 435,328	\$ 435,328	\$ 209,172	\$ 2,409,018
Net Current Flows	\$ 138,002	\$ (23,813)	\$ (69,933)	\$ 68,068				
<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).
- 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 the 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.
- \$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.
- 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.
- Includes reimbursements of HPW project worksheet for Emergency Protective Measures (CAT-B).
- \$8.9M remitted back to Office of the Governor (OOG) against State Grant, per OOG recoupment letter and 2nd amendment in November 2019.

Harvey - General Government Disaster Recovery Fund 5303 ^(1,2)
For the period ended March 31, 2020
(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		
Cash Inflows ⁽⁶⁾								
FEMA Cash Advance Category A ^(4,11)	\$ 63,892	\$ -	\$ (63,892)	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B	-	-	-	-	-	-		
FEMA Reimbursements	127,151	17,798	142,029	269,180	142,029	400,534		
State Assistance ⁽¹²⁾	50,000	-	(8,911)	41,089	-	50,000		
Transfer from Budget Stabilization Fund ⁽⁵⁾	20,000	-	-	20,000	-	20,000		
Transfer from Other Funds	-	-	-	-	-	-		
Insurance Advance ⁽⁸⁾	102,673	-	-	102,673	-	102,673		
Total Inflows	\$ 363,716	\$ 17,798	\$ 69,225	\$ 432,941	\$ 142,029	\$ 573,207		
Cash Outflows ⁽⁶⁾								
					FEMA Share			
Debris Removal (Category A) ^(3,7)	79,364	15,148	24,021	103,385	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B) * ⁽³⁾	64,780	564	38,410	103,190	190,000	190,000	TBD	190,000
Roads and Bridges (Category C) * ⁽³⁾	-	-	-	-	TBD	TBD	100	1,000
Water Control Facilities (Category D) * ⁽³⁾	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E) * ⁽³⁾	-	4,002	30,109	30,109	11,815	11,815	62,087	620,871
Utilities (Category F) * ⁽³⁾	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G) * ⁽³⁾	-	7,288	23,402	23,402	TBD	TBD	4,000	40,000
Direct/Indirect Administrative Cost	14,436	1,728	5,373	19,809	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 ⁽⁵⁾	5,000	10,000	11,000	16,000	NA	NA	NA	TBD
Insurance Proceeds Allocations ⁽¹⁰⁾	32,279	-	-	32,279	NA	NA	NA	102,628
Total Outflows	\$ 220,533	\$ 38,730	\$ 133,171	\$ 353,704	\$ 435,328	\$ 435,328	\$ 92,133	\$ 1,238,632
Net Current Flows	\$ 143,183	\$ (20,932)	\$ (63,946)	\$ 79,237				
<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).
- 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 rcoupment demand letter dated November 13, 2019.
- \$8.9M remitted back to Office of the Governor (OOG) against State Grant, per OOG rcoupment letter and 2nd amendment in November 2019.

Harvey - Storm Water Disaster Recovery Fund 5304 ^(1,2)
For the period ended March 31, 2020
(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		
Cash Inflows ⁽⁴⁾								
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	-	-
Total Inflows	\$ -	\$ -	\$ -	\$ -	TBD	TBD		
Cash Outflows ⁽⁴⁾					FEMA Share			
Debris Removal (Category A) ^(3,5)	-	-	-	-	-	-	-	-
Emergency Protective Measures (Category B)* ⁽³⁾	-	-	-	-	TBD	TBD	TBD	TBD
Roads and Bridges (Category C)* ⁽³⁾	-	-	-	-	-	-	-	-
Water Control Facilities (Category D)* ⁽³⁾	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E)* ⁽³⁾	-	-	-	-	-	-	-	-
Utilities (Category F)* ⁽³⁾	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G)* ⁽³⁾	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-	-
Total Outflows	\$ -	\$ -	\$ -	\$ -	TBD	TBD	TBD	TBD
Net Current Flows	\$ -	\$ -	\$ -	\$ -				
*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. This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
5. 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 ^(1,2)
For the period ended March 31, 2020
(in thousands)

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

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. This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
5. 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.
6. Includes \$65K of the Houston Airport System's Harvey expenses, which may not be reimbursable by FEMA.
7. Amount transferred in February 2018 from Airport operating fund for to the Airport Disaster Fund.

Harvey - Combined Utility System Disaster Recovery Fund 8386 ^(1,2)
For the period ended March 31, 2020
(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		
Cash Inflows ⁽⁴⁾								
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	-	-
Total Inflows	\$ 5,093	\$ -	\$ -	\$ 5,093	TBD	TBD		
Cash Outflows ⁽⁴⁾					FEMA Share			
Debris Removal (Category A) ^(5,5)	-	-	-	-	-	-	-	-
Emergency Protective Measures (Category B) ^{*(3)}	8,750	-	-	8,750	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) ^{*(3)}	-	-	-	-	-	-	-	-
Water Control Facilities (Category D) ^{*(3)}	-	-	-	-	TBD	TBD	1,000	10,000
Buildings and Equipment (Category E) ^{*(3)}	288	-	307	595	-	-	-	-
Utilities (Category F) ^{*(3)}	-	2,880	4,613	4,613	TBD	TBD	115,626	1,156,257
Parks Recreational Areas, and Other Facilities (Category G) ^{*(3)}	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	5,873	-	1,068	6,941	TBD	TBD	TBD	TBD
Insurance Premium	-	-	-	-	-	-	-	-
Total Outflows	\$ 14,911	\$ 2,880	\$ 5,988	\$ 20,899	TBD	TBD	\$ 116,626	\$ 1,166,257
Net Current Flows	\$ (9,818)	\$ (2,880)	\$ (5,988)	\$ (15,806)				
<i>*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.</i>								

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. This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
5. 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)
March 31, 2020
(in thousands)

	TOTALS FOR PROJECT - ALL FUNDS					
	Disaster Summary Outline (DSO) Projected Damage		3rd Qtr. Only		Actual Inception through FY 2019	Inception of Project to March 31, 2020
	DR 4223	DR 4269	DR 4223	DR 4269		
REVENUES - Governmental						
Recoveries and Refund						
FEMA/Insurance Reimbursements			\$ 3,554	2,889	\$ 8,503	\$ 17,478
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ 86	\$ 86
Interest Earned			\$ -	\$ 739	\$ 2,188	\$ 4,845
Subtotal Revenues - Governmental			\$ 3,554	\$ 3,628	\$ 10,777	\$ 22,409
REVENUES - Stormwater						
Recoveries and Refund						
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ -	\$ -
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -	\$ -
Interest Earned			\$ -	\$ -	\$ -	\$ -
Subtotal Revenues - Stormwater			\$ -	\$ -	\$ -	\$ -
REVENUES - CUS						
Recoveries and Refund						
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ 3,571	\$ 3,571
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -	\$ -
Interest Earned			\$ -	\$ -	\$ -	\$ (71)
Subtotal Revenues - CUS			\$ -	\$ -	\$ 3,571	\$ 3,500
Total Revenues			\$ 3,554	\$ 3,628	\$ 14,348	\$ 25,909
EXPENDITURES - Governmental						
Personnel	\$ 4,200	\$ 2,520	\$ 256	\$ -	\$ 2,083	\$ 2,338
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 14
Contracts	\$ 9,000	\$ 375	\$ -	\$ -	\$ 8,960	\$ 8,960
Equipment	\$ 3,100	\$ 162	\$ -	\$ 178	\$ (119)	\$ 59
Other	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ 17
Subtotal Expenditures - Governmental	\$ 16,300	\$ 3,056	\$ 256	\$ 178	\$ 10,955	\$ 11,388
EXPENDITURES - CUS						
Personnel	\$ 1,200	\$ -	\$ -	\$ -	\$ 183	\$ 183
Materials & Supplies	\$ 1,000	\$ -	\$ -	\$ -	\$ 124	\$ 124
Contracts	\$ 22,000	\$ -	\$ -	\$ -	\$ 2,081	\$ 2,023
Equipment	\$ 800	\$ -	\$ -	\$ -	\$ 2	\$ 2
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures - CUS	\$ 25,000	\$ -	\$ -	\$ -	\$ 2,391	\$ 2,332
EXPENDITURES - Stormwater						
Personnel			\$ -	\$ -	\$ 110	\$ 110
Materials & Supplies			\$ -	\$ -	\$ -	\$ -
Contracts			\$ -	\$ -	\$ -	\$ -
Equipment			\$ -	\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 110	\$ 110
Total Expenditures	\$ 41,300	\$ 3,056	\$ 256	\$ 178	\$ 13,455	\$ 13,831
NET CURRENT ACTIVITY			\$ 3,299	\$ 3,450	\$ 892	\$ 12,078
OTHER FINANCIAL ACTIVITY						
LOAN IN / (OUT)						
General Fund			\$ -	\$ -	\$ -	\$ -
Budget Stabilization Fund			\$ -	\$ -	\$ -	\$ -
TRANSFER FROM/(TO) GENERAL FUND			\$ -	\$ (2,000)	\$ -	\$ 6,000
Total Other Financial Activity			\$ -	\$ (2,000)	\$ -	\$ 6,000
Excess (deficiency) of revenues and other financing sources over expenditures and other uses			\$ 3,299	\$ 1,450	\$ 892	\$ 18,078

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%.
6. \$2M returned to General Fund.

Aviation Operating Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2019	FY2020				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Landing Area	\$ 87,767	\$ 94,586	\$ 94,586	\$ 71,669	\$ 94,414	\$ 94,414
Bldg and Ground Area	211,323	227,753	227,753	170,249	225,753	225,753
Parking and Concession	193,251	195,535	195,535	139,842	146,150	146,150
Other	6,122	6,036	6,036	4,612	6,186	6,186
Total Operating Revenues	<u>498,463</u>	<u>523,910</u>	<u>523,910</u>	<u>386,372</u>	<u>472,503</u>	<u>472,503</u>
Operating Expenses						
Personnel	103,269	110,153	110,153	79,531	104,299	104,299
Supplies	8,390	9,419	9,537	6,494	8,456	8,456
Services	185,713	212,212	212,746	141,266	190,554	190,554
Non-Capital Outlay	1,097	3,286	2,634	675	1,220	1,220
Total Operating Expenses	<u>298,469</u>	<u>335,071</u>	<u>335,071</u>	<u>227,966</u>	<u>304,529</u>	<u>304,529</u>
Operating Income (Loss)	<u>199,994</u>	<u>188,839</u>	<u>188,839</u>	<u>158,406</u>	<u>167,974</u>	<u>167,974</u>
Non-Operating Revenues (Expenses)						
Interest Income	19,681	21,500	21,500	15,048	20,000	20,000
Other	567	0	0	106	99	99
Total Non-Operating Rev (Exp)	<u>20,248</u>	<u>21,500</u>	<u>21,500</u>	<u>15,154</u>	<u>20,099</u>	<u>20,099</u>
Income (Loss) Before Operating Transfer:	<u>220,242</u>	<u>210,339</u>	<u>210,339</u>	<u>173,560</u>	<u>188,073</u>	<u>188,073</u>
Operating Transfers						
Interfund Transfer - Oper Reserve	3,159	1,000	1,000	0	0	0
Debt Service Principal	49,629	60,346	60,346	45,389	60,519	60,519
Debt Service Interest	65,320	65,886	65,886	48,717	64,893	64,893
Renewal and Replacement	13,500	10,000	10,000	0	10,000	10,000
Capital Improvement	70,255	73,107	73,107	9,962	52,661	52,661
Total Operating Transfers	<u>201,863</u>	<u>210,339</u>	<u>210,339</u>	<u>104,068</u>	<u>188,073</u>	<u>188,073</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>18,379</u>	\$ <u>(0)</u>	\$ <u>(0)</u>	\$ <u>69,492</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 March 31, 2020
(amounts expressed in thousands)

		FY2020				
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Facility Rentals	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449
Parking	9,206	9,961	9,961	6,806	7,172	7,172
Contract Cleaning	0	0	0	0	466	466
Total Operating Revenues	<u>10,655</u>	<u>11,410</u>	<u>11,410</u>	<u>8,255</u>	<u>9,088</u>	<u>9,088</u>
Operating Expenses						
Personnel	238	195	195	179	241	241
Supplies	0	0	0	0	0	0
Services	98	93	93	42	93	93
Total Operating Expenses	<u>336</u>	<u>288</u>	<u>288</u>	<u>221</u>	<u>334</u>	<u>334</u>
Operating Income (Loss)	<u>10,319</u>	<u>11,122</u>	<u>11,122</u>	<u>8,034</u>	<u>8,753</u>	<u>8,753</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	84,397	87,000	87,000	64,695	80,250	80,250
Delinquent	1,681	1,500	1,500	901	1,150	1,150
Net Hotel Occupancy Tax	<u>86,078</u>	<u>88,500</u>	<u>88,500</u>	<u>65,595</u>	<u>81,400</u>	<u>81,400</u>
Interest Income	358	405	405	241	375	375
Capital Outlay	0	0	0	0	0	0
Other Interest	(226)	(223)	(223)	(206)	(223)	(223)
Other	292	292	292	292	292	292
Total Non-Operating Rev (Exp)	<u>86,502</u>	<u>88,974</u>	<u>88,974</u>	<u>65,922</u>	<u>81,844</u>	<u>81,844</u>
Income (Loss) Before Operating Transfers	<u>96,821</u>	<u>100,096</u>	<u>100,096</u>	<u>73,956</u>	<u>90,597</u>	<u>90,597</u>
Operating Transfers						
Transfers for Interest	14,681	14,471	14,471	10,864	14,471	14,471
Transfers for Principal	12,904	13,185	13,185	9,881	13,185	13,185
Transfer to Component Unit	70,079	75,399	75,399	51,611	60,977	60,977
Transfers to General Fund	1,449	1,449	1,449	1,449	1,449	1,449
Transfers to Debt Service	0	90	90	198	90	90
Total Operating Transfers	<u>99,112</u>	<u>104,594</u>	<u>104,594</u>	<u>74,003</u>	<u>90,172</u>	<u>90,172</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>(2,291)</u>	\$ <u>(4,498)</u>	\$ <u>(4,498)</u>	\$ <u>(47)</u>	\$ <u>425</u>	\$ <u>425</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 March 31, 2020
(amounts expressed in thousands)

		FY2020				
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Water Sales	\$ 544,733	\$ 586,805	\$ 586,805	\$ 436,015	\$ 588,275	\$ 588,275
Sewer Sales	476,813	514,361	514,361	381,106	515,334	515,334
Penalties	11,375	15,000	15,000	7,816	11,074	11,074
Other	14,114	11,158	11,158	8,312	11,219	11,219
Total Operating Revenues	<u>1,047,035</u>	<u>1,127,325</u>	<u>1,127,325</u>	<u>833,248</u>	<u>1,125,903</u>	<u>1,125,903</u>
Operating Expenses						
Personnel	183,811	205,224	205,224	146,181	198,123	198,123
Supplies	48,601	49,875	51,025	33,335	49,454	49,454
Electricity and Gas	47,215	51,191	50,641	32,563	48,640	48,640
Contracts & Other Payments	174,104	195,374	196,069	106,386	187,661	187,661
Non-Capital Equipment	2,074	2,436	2,436	1,250	2,119	2,119
Total Operating Expenses	<u>455,805</u>	<u>504,100</u>	<u>505,395</u>	<u>319,716</u>	<u>485,997</u>	<u>485,997</u>
Operating Income (Loss)	<u>591,229</u>	<u>623,225</u>	<u>621,930</u>	<u>513,533</u>	<u>639,906</u>	<u>639,906</u>
Non-Operating Revenues (Expenses)						
Interest Income	17,606	15,458	15,458	14,339	18,070	18,070
Sale of Property, Mains & Scrap	1,090	2,325	2,325	808	2,299	2,299
Other**	26,415	17,787	17,787	12,347	18,012	18,012
Impact Fees	26,726	22,000	22,000	32,073	32,073	32,073
CWA Debt (P&I)	(6,378)	(6,382)	(6,382)	(5,634)	(6,382)	(6,382)
Total Non-Operating Rev (Exp)	<u>65,459</u>	<u>51,188</u>	<u>51,188</u>	<u>53,932</u>	<u>64,072</u>	<u>64,072</u>
Income (Loss) Before Operating Transfers	<u>656,689</u>	<u>674,413</u>	<u>673,118</u>	<u>567,465</u>	<u>703,978</u>	<u>703,978</u>
Operating Transfers						
System Service Transfer	493,795	521,683	521,683	262,748	515,046	515,046
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	5,577	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	4,913	6,596	6,596
Equipment Acquisition	22,305	55,037	56,942	27,043	40,172	40,172
Transfer to Storm Water	50,128	58,835	55,635	37,946	51,469	51,469
Total Operating Transfers	<u>670,443</u>	<u>722,334</u>	<u>721,039</u>	<u>410,834</u>	<u>693,465</u>	<u>693,465</u>
Net Current Activity						
Operating Fund Only	<u>\$ (13,755)</u>	<u>\$ (47,921)</u>	<u>\$ (47,921)</u>	<u>\$ 156,631</u>	<u>\$ 10,513</u>	<u>\$ 10,513</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 March 31, 2020
(amounts expressed in thousands)

		FY2020				
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Interfund Services	\$ 0	\$ 60	\$ 60	\$ 0	\$ 60	\$ 60
Miscellaneous	89	45	45	2,024	2,045	2,045
Total Revenues	<u>89</u>	<u>105</u>	<u>105</u>	<u>2,024</u>	<u>2,105</u>	<u>2,105</u>
Expenditures						
Personnel	21,554	25,087	25,087	17,640	23,806	23,806
Supplies	1,316	1,825	1,825	753	1,718	1,718
Other Services	16,387	18,867	18,857	9,628	18,463	18,463
Capital Outlay	2,315	9,180	9,190	854	5,008	5,008
Total Expenditures	<u>41,572</u>	<u>54,959</u>	<u>54,959</u>	<u>28,875</u>	<u>48,995</u>	<u>48,995</u>
Net Current Activity	(41,483)	(54,854)	(54,854)	(26,851)	(46,890)	(46,890)
Other Financing Sources (Uses)						
Interest Income	120	80	80	131	175	175
Transfers In - General Fund	0	0	0	0	0	0
Transfers In - CUS	50,128	58,834	58,834	37,946	51,469	51,469
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)	(908)	(908)	(908)
Transfer Out -Discretionary Debt	(13,985)	(16,251)	(16,251)	(15,248)	(16,251)	(16,251)
Total Other Financing Sources (Uses)	<u>40,860</u>	<u>48,755</u>	<u>48,755</u>	<u>28,921</u>	<u>41,485</u>	<u>41,485</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(623)	(6,099)	(6,099)	2,070	(5,405)	(5,405)
Fund Balance, Beginning of Year	<u>7,229</u>	<u>6,606</u>	<u>6,606</u>	<u>6,606</u>	<u>6,606</u>	<u>6,606</u>
Fund Balance, End of Year	<u>\$ 6,606</u>	<u>\$ 507</u>	<u>\$ 507</u>	<u>\$ 8,676</u>	<u>\$ 1,201</u>	<u>\$ 1,201</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 March 31, 2020
(amounts expressed in thousands)

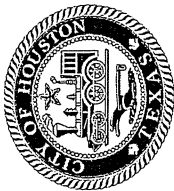
				FY2020		
	FY2019	Adopted	Current		Controller's	Finance
	Actual	Budget	Budget	YTD	Projection	Projection
Revenues						
Drainage Charge Revenue ⁽¹⁾	\$ 104,131	\$ 104,557	\$ 104,557	\$ 79,735	\$ 104,557	\$ 104,557
Interfund Drainage Fee	7,135	7,121	7,121	5,348	7,121	7,121
Charges for Services	654	490	490	271	1,099	1,099
Licenses & Permits	1,344	2,003	2,003	1,463	2,003	2,003
Street Milling and Sales Earnings	752	760	760	551	760	760
Metro Intergovernmental Revenue	55,080	58,079	58,079	39,832	58,079	58,079
Operating Recoveries & Refunds	28	62	62	26	40	40
Miscellaneous/Other	187	135	135	38	135	135
Total Revenues	169,311	173,207	173,207	127,264	173,794	173,794
Expenditures						
Personnel	36,311	40,973	40,973	28,606	38,537	38,537
Supplies	11,354	11,970	12,436	8,553	12,171	12,171
Other Services	2,307	33,185	33,769	19,770	33,720	33,720
Capital Outlay	32,965	15,132	15,082	3,723	10,249	10,249
Total Expenditures	82,937	101,260	102,260	60,652	94,677	94,677
Net Current Activity	86,374	71,947	70,947	66,612	79,117	79,117
Other Financing Sources (Uses)						
Interest Income	1,382	800	800	1,221	1,549	1,549
Transfers In - General Fund	47,422	47,103	47,103	0	45,113	45,113
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)	(228)	(811)	(811)
Transfers Out - Capital Projects	(122,467)	(145,000)	(144,000)	(70,972)	(120,670)	(120,670)
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)	(360)	(4,100)	(4,100)
Total Other Financing Sources (Uses)	(83,024)	(109,357)	(108,357)	(77,339)	(86,268)	(86,268)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)						
Bad Debt Expense	0	0	0	0	0	0
Fund Balance, Beginning of Year	65,386	68,736	68,736	68,736	68,736	68,736
Fund Balance, End of Year	\$ 68,736	\$ 31,326	\$ 31,326	\$ 58,009	\$ 61,585	\$ 61,585

Note:

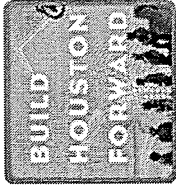
1. The Drainage Charge Revenue YTD includes all amounts billed. There is typically a 21 day lag between the billed and collected amounts.
2. This amount is based on the Captured Ad Valorem Tax Revenue as calculated below:

	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)	<u>(155,885)</u>	<u>(157,875)</u>	<u>0</u>
Captured Revenues ⁽²⁾ (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>\$ 47,103</u>	<u>\$ 45,113</u>	<u>\$ 0</u>
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.			

The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.



FY2020 Build Houston Forward Financial Summary
Dedicated Drainage & Street Renewal Fund Group
For the period ended March 31, 2020
(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)
Revenues Drainage Fees \$ 79,735 City Drainage Fees 5,348 Interest Income 1,073	Revenues Developer Impact Fees \$ 420 Interest Income 8	Revenues Ad Valorem Taxes \$ - Interest Income 429	Revenues/Deferred Revenues METRO GMP for Capital Projects ⁴ \$ 62,301 Advance Payments METRO GMP O&M ⁴ 19,863 O&M 19,970 Capital TxDOT Revenues - Federal Grants 2,950 Contributed Capital - Other 2,349 Total Revenues/Deferred Revenues \$107,433
Total Revenues¹ \$ 86,156	Total Revenues \$ 428	Total Revenues \$ 429	
Expenses Capital Projects (CIP) \$ 60,923 O&M for drainage infrastructure 7,000 Administration (includes Commercial Paper Fees) 2,187	Expenses Drainage Projects \$ -	Expenses Capital Projects (CIP) \$ 10,670 O&M for Streets and Traffic 14,237 Administration 363 Permanent Improvement (Rehab) 10,713 380 Agreements 360	Expenses Capital Projects (CIP) \$ 39,051 O&M for Streets and Traffic 18,774 Administration 479 Permanent Improvement (Rehab) 14,127
Total Expenses \$ 70,110	Total Expenses \$ -	Total Expenses \$ 36,343	Total Expenses \$ 72,431

Notes:

- 1)Based on billings thru March 31, 2020.
- 2)The DDSRF Funds Group includes Special Revenue, CIP, and Grant Funds.
- 3)This report can be found at www.rebuildhouston.org
- 4)GMP is the General Mobility Program.

Health Benefits Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2019 Actual	Adopted Budget	Current Budget	FY2020 YTD	Controller's Projection	Finance Projection
Operating Revenues						
City Medical Plans	\$ 364,305	\$ 383,119	\$ 383,119	\$ 278,381	\$ 346,982	\$ 346,982
City Dental Plans	11,414	11,561	11,561	8,618	11,538	11,538
City Life Insurance Plans	6,780	7,186	7,186	5,276	7,166	7,166
Vision	3,543	3,588	3,588	2,646	3,556	3,556
Health Flexible Spending Account	4,482	5,200	5,200	3,266	5,000	5,000
Dependent Care Reimbursement	381	435	435	237	350	350
Operating Revenues	390,905	411,089	411,089	298,424	374,592	374,592
Operating Expenses						
Medicare Advantage	30,639	34,600	34,600	23,960	32,091	32,091
City Medical Plan Claims - Cigna	321,531	339,876	339,876	235,995	311,161	311,161
City Dental Plan Claims	11,414	11,561	11,561	8,618	11,538	11,538
Vision	3,543	3,588	3,588	2,646	3,556	3,556
City Life Insurance Plans	6,780	7,186	7,186	5,276	7,166	7,166
Administrative Costs	6,593	8,009	8,009	4,679	7,146	7,146
Health Flexible Spending Account	4,649	5,380	5,380	3,361	5,180	5,180
Dependent Care	381	435	435	237	350	350
Operating Expenses	385,530	410,635	410,635	284,772	378,188	378,188
Operating Income (Loss)	5,375	454	454	13,652	(3,595)	(3,595)
Non-Operating Revenues (Expenses)						
Interest Income	1,507	700	700	1,283	1,600	1,600
Prior Year Expense Recovery	7	0	0	594	594	594
Miscellaneous Revenue	1	0	0	0	0	0
Performance Guarantees	987	0	0	724	724	724
Medicare Part D - Distribution	0	0	0	0	0	0
Non-Operating Revenues (Expenses)	2,502	700	700	2,601	2,918	2,918
Net Income (Loss)	7,877	1,154	1,154	16,253	(677)	(677)
Net Assets, Beginning of Year	29,229	37,106	37,106	37,106	37,106	37,106
Net Assets, End of Year	\$ 37,106	\$ 38,260	\$ 38,260	\$ 53,359	\$ 36,429	\$ 36,429

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 March 31, 2020
(amounts expressed in thousands)

		FY2020				
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 91	\$ 1,298	\$ 1,298	\$ 953	\$ 1,273	\$ 1,273
Operating Revenues	<u>91</u>	<u>1,298</u>	<u>1,298</u>	<u>953</u>	<u>1,273</u>	<u>1,273</u>
Operating Expenses						
Management Consulting Services	25	30	30	0	30	30
Claims Payment Services	132	160	160	64	160	160
Employee Medical Claims	1,687	1,200	1,200	900	1,200	1,200
Operating Expenses	<u>1,844</u>	<u>1,390</u>	<u>1,390</u>	<u>964</u>	<u>1,390</u>	<u>1,390</u>
Operating Income (Loss)	(1,753)	(92)	(92)	(11)	(117)	(117)
Non-Operating Revenues (Expenses)						
Interest Income	198	150	150	145	180	180
Miscellaneous Revenue	0	0	0	2	0	0
Non-Operating Revenues (Expenses)	<u>198</u>	<u>150</u>	<u>150</u>	<u>147</u>	<u>180</u>	<u>180</u>
Net Income (Loss)	(1,555)	58	58	136	63	63
Net Assets, Beginning of Year	4,090	2,535	2,535	2,535	2,535	2,535
Net Assets, End of Year	<u>\$ 2,535</u>	<u>\$ 2,593</u>	<u>\$ 2,593</u>	<u>\$ 2,671</u>	<u>\$ 2,598</u>	<u>\$ 2,598</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 March 31, 2020
(amounts expressed in thousands)

		FY2020				
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Interfund Legal Services	\$ 30,529	\$ 49,750	\$ 49,750	\$ 7,297	\$ 46,521	\$ 46,521
Operating Revenues	<u>30,529</u>	<u>49,750</u>	<u>49,750</u>	<u>7,297</u>	<u>46,521</u>	<u>46,521</u>
Operating Expenses						
Personnel	7,607	8,772	8,772	6,093	8,396	8,396
Supplies	132	180	180	41	180	180
Services:						
Insurance Fees/Adm.	15,620	22,100	22,100	1,062	19,242	19,242
Claims and Judgments	3,667	10,275	10,275	2,972	10,275	10,275
Other Services	3,430	8,423	8,423	1,702	8,428	8,428
Capital Outlay	0	0	0	0	0	0
Operating Expenses	<u>30,456</u>	<u>49,750</u>	<u>49,750</u>	<u>11,870</u>	<u>46,521</u>	<u>46,521</u>
Nonoperating Revenues (Expenses)						
Interest Income	9	0	0	(54)	0	0
Transfer Out	(82)	0	0	0	0	0
Nonoperating Revenues (Expenses)	<u>(73)</u>	<u>0</u>	<u>0</u>	<u>(54)</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	0	0	0	(4,627)	0	0
Net Assets, Beginning of Year	82	82	82	82	82	82
Net Assets, End of Year	<u>\$ 82</u>	<u>\$ 82</u>	<u>\$ 82</u>	<u>\$ (4,545)</u>	<u>\$ 82</u>	<u>\$ 82</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 March 31, 2020
(amounts expressed in thousands)

	FY2020					
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 28,734	\$ 31,600	\$ 31,600	\$ 23,489	\$ 31,395	\$ 31,395
Operating Revenues	<u>28,734</u>	<u>31,600</u>	<u>31,600</u>	<u>23,489</u>	<u>31,395</u>	<u>31,395</u>
Operating Expenses						
Personnel	5,220	6,662	6,662	3,987	5,462	5,462
Supplies	124	182	166	40	162	162
Current Year Claims	22,340	23,432	23,432	18,052	24,436	24,436
Services	1,106	1,255	1,257	675	1,254	1,254
Capital Outlay	77	80	80	0	80	80
Non-Capital Outlay	3	17	31	22	32	32
Operating Expenses	<u>28,870</u>	<u>31,628</u>	<u>31,628</u>	<u>22,776</u>	<u>31,426</u>	<u>31,426</u>
Operating Income (Loss)	(136)	(28)	(28)	713	(31)	(31)
Non-Operating Revenues (Expenses)						
Interest Income	59	28	28	38	28	28
Prior Year Recoveries	0	0	0	0	0	0
Other	77	0	0	3	3	3
Non-Operating Revenues (Expenses)	<u>136</u>	<u>28</u>	<u>28</u>	<u>41</u>	<u>31</u>	<u>31</u>
Net Income (Loss)	0	0	0	754	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>\$ 754</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 March 31, 2020
(amounts expressed in thousands)

	FY2020					
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 6,964	\$ 4,890	\$ 4,890	\$ 6,180	\$ 6,360	\$ 6,360
Interest Income	139	14	14	132	141	141
Other	1	0	0	0	0	0
Total Revenues	<u>7,104</u>	<u>4,904</u>	<u>4,904</u>	<u>6,312</u>	<u>6,501</u>	<u>6,501</u>
Expenditures						
Personnel	3,266	4,400	4,400	2,700	4,720	4,720
Supplies	931	1,280	1,690	835	1,631	1,631
Other Services	1,081	1,376	1,427	777	1,044	1,044
Capital Purchases	413	0	826	112	623	623
Non-Capital Purchases	186	1,894	607	(5)	602	602
Total Expenditures	<u>5,877</u>	<u>8,950</u>	<u>8,950</u>	<u>4,419</u>	<u>8,620</u>	<u>8,620</u>
Net Current Activity	1,227	(4,046)	(4,046)	1,893	(2,119)	(2,119)
Fund Balance, Beginning of Year	<u>6,320</u>	<u>7,547</u>	<u>7,547</u>	<u>7,547</u>	<u>7,547</u>	<u>7,547</u>
Fund Balance, End of Year	<u>\$ 7,547</u>	<u>\$ 3,501</u>	<u>\$ 3,501</u>	<u>\$ 9,440</u>	<u>\$ 5,428</u>	<u>\$ 5,428</u>

Auto Dealers Special Revenue Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2020					
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	\$ 2,839	\$ 2,718	\$ 2,718	\$ 2,138	\$ 2,715	\$ 2,715
Vehicle Storage Notification	387	440	440	303	440	440
Vehicle Auction Fees	329	350	350	252	350	350
Interest Income	57	45	45	44	45	45
Other	4,403	4,100	4,100	2,912	4,103	4,103
Total Revenues	<u>8,015</u>	<u>7,653</u>	<u>7,653</u>	<u>5,649</u>	<u>7,653</u>	<u>7,653</u>
Expenditures						
Personnel	4,129	4,414	4,414	3,196	4,358	4,358
Supplies	323	420	420	303	369	369
Other Services	1,882	1,885	1,885	1,192	1,841	1,841
Capital Purchases	0	245	245	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>6,334</u>	<u>6,964</u>	<u>6,964</u>	<u>4,691</u>	<u>6,568</u>	<u>6,568</u>
Other Financing Sources (Uses)						
Transfers Out	(1,650)	(1,650)	(1,650)	(1,314)	(1,650)	(1,650)
Total Other Financing Sources (Uses)	<u>(1,650)</u>	<u>(1,650)</u>	<u>(1,650)</u>	<u>(1,314)</u>	<u>(1,650)</u>	<u>(1,650)</u>
Net Current Activity	31	(961)	(961)	(356)	(565)	(565)
Fund Balance, Beginning of Year	<u>2,072</u>	<u>2,103</u>	<u>2,103</u>	<u>2,103</u>	<u>2,103</u>	<u>2,103</u>
Fund Balance, End of Year	<u>\$ 2,103</u>	<u>\$ 1,142</u>	<u>\$ 1,142</u>	<u>\$ 1,747</u>	<u>\$ 1,538</u>	<u>\$ 1,538</u>

BARC Special Revenue Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

		FY2020				
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Licenses & Fees	\$ 1,519	\$ 1,525	\$ 1,525	\$ 1,079	\$ 1,525	\$ 1,525
Interest	35	32	32	30	32	32
Animal Adoption	148	150	150	119	150	150
Contributions	187	130	130	154	150	150
Recoveries and Refund	0	0	0	0	0	0
Other Revenue	2	0	0	2	2	2
Total Revenues	<u>1,891</u>	<u>1,837</u>	<u>1,837</u>	<u>1,384</u>	<u>1,859</u>	<u>1,859</u>
Expenditures						
Personnel	7,367	8,702	8,702	5,941	8,142	8,142
Supplies	1,061	1,664	1,664	994	1,534	1,534
Other Services	2,583	3,115	3,115	1,720	2,635	2,635
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>8,655</u>	<u>12,311</u>	<u>12,311</u>
Net Current Activity	<u>(9,164)</u>	<u>(11,644)</u>	<u>(11,644)</u>	<u>(7,271)</u>	<u>(10,452)</u>	<u>(10,452)</u>
Other Financing Sources (Uses)						
Operating Transfers - In	9,524	9,524	9,524	4,762	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>4,762</u>	<u>9,524</u>	<u>9,524</u>
Net Current Activity	281	(2,120)	(2,120)	(2,509)	(928)	(928)
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>\$ 597</u>	<u>\$ 2,178</u>	<u>\$ 2,178</u>

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

		FY2020				
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 1,328	\$ 1,365	\$ 1,365	\$ 906	\$ 1,393	\$ 1,393
Other Revenue	88	0	0	0	0	0
Interest	19	16	16	17	19	19
Total Revenues	<u>1,435</u>	<u>1,381</u>	<u>1,381</u>	<u>923</u>	<u>1,411</u>	<u>1,411</u>
Expenditures						
Personnel	849	1,031	1,031	616	1,022	1,022
Supplies	12	42	42	9	42	42
Other Services	24	48	48	17	47	47
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>642</u>	<u>1,412</u>	<u>1,412</u>
Operating Transfer						
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)	281	(0)	(0)
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>\$ 1,319</u>	<u>\$ 1,038</u>	<u>\$ 1,038</u>

Building Inspection Special Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

		FY2020				
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Permits and Licenses	\$ 68,355	\$ 65,498	\$ 65,498	\$ 52,329	\$ 68,693	\$ 68,693
Charges for Services	17,492	18,805	18,805	13,052	17,306	17,306
Other	2,683	2,687	2,687	1,440	2,580	2,580
Interest Income	792	727	727	664	888	888
Total Revenues	<u>89,322</u>	<u>87,717</u>	<u>87,717</u>	<u>67,485</u>	<u>89,467</u>	<u>89,467</u>
Expenditures						
Personnel	59,485	65,160	64,939	45,973	62,144	62,144
Supplies	760	1,007	1,007	479	930	930
Other Services	13,669	20,172	21,597	11,038	18,311	18,311
Capital Outlay	4,766	18,400	16,863	619	4,307	4,307
Non-Capital Outlay	385	770	1,103	238	570	570
Total Expenditures	<u>79,065</u>	<u>105,509</u>	<u>105,509</u>	<u>58,347</u>	<u>86,262</u>	<u>86,262</u>
Net Current Activity	<u>10,257</u>	<u>(17,792)</u>	<u>(17,792)</u>	<u>9,138</u>	<u>3,205</u>	<u>3,205</u>
Other Financing Sources (Uses)						
Transfer to Capital Project	0	(557)	(557)	0	(557)	(557)
Operating Transfers Out	(9,315)	(4,098)	(4,098)	(3,444)	(9,330)	(9,330)
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>(3,444)</u>	<u>(9,887)</u>	<u>(9,887)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	999	(22,447)	(22,447)	5,694	(6,682)	(6,682)
Fund Balance, Beginning of Year	<u>33,727</u>	<u>34,726</u>	<u>34,726</u>	<u>34,726</u>	<u>34,726</u>	<u>34,726</u>
Fund Balance, End of Year	<u>\$ 34,726</u>	<u>\$ 12,279</u>	<u>\$ 12,279</u>	<u>\$ 40,420</u>	<u>\$ 28,044</u>	<u>\$ 28,044</u>

Cable Television Special Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

		FY2020				
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 5,020	\$ 4,833	\$ 4,833	\$ 2,059	\$ 5,015	\$ 5,015
Total Revenues	<u>5,020</u>	<u>4,833</u>	<u>4,833</u>	<u>2,059</u>	<u>5,015</u>	<u>5,015</u>
Expenditures						
Maintenance and Operations	3,877	3,949	3,949	2,434	4,015	4,015
Capital Purchases	102	1,000	1,000	61	824	824
Non - Capital Purchase	2	0	0	0	0	0
Total Expenditures	<u>3,981</u>	<u>4,949</u>	<u>4,949</u>	<u>2,495</u>	<u>4,839</u>	<u>4,839</u>
Net Current Activity	1,039	(116)	(116)	(436)	176	176
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>\$ 3,748</u>	<u>\$ 3,748</u>	<u>\$ 3,427</u>	<u>\$ 4,038</u>	<u>\$ 4,038</u>

Child Safety Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2020					
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Interest on Investments	\$ 44	\$ 20	\$ 20	\$ 34	\$ 45	\$ 45
Municipal Courts Collections	2,639	2,600	2,600	1,902	2,615	2,615
Harris County Collections	838	800	800	523	800	800
Total Revenues	<u>3,521</u>	<u>3,420</u>	<u>3,420</u>	<u>2,459</u>	<u>3,460</u>	<u>3,460</u>
Expenditures						
School Crossing Guard Program	3,556	3,417	3,417	815	3,542	3,542
Miscellaneous Parts and Supplies	0	3	3	0	3	3
Total Expenditures	<u>3,556</u>	<u>3,420</u>	<u>3,420</u>	<u>815</u>	<u>3,545</u>	<u>3,545</u>
Net Current Activity	(35)	0	0	1,644	(85)	(85)
Fund Balance, Beginning of Year	<u>120</u>	<u>85</u>	<u>85</u>	<u>85</u>	<u>85</u>	<u>85</u>
Fund Balance, End of Year	\$ <u>85</u>	\$ <u>85</u>	\$ <u>85</u>	\$ <u>1,729</u>	\$ <u>0</u>	\$ <u>0</u>

Contractor Responsibility Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2020					
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 510	\$ 495	\$ 495	\$ 495	\$ 581	\$ 581
Total Revenues	<u>510</u>	<u>495</u>	<u>495</u>	<u>495</u>	<u>581</u>	<u>581</u>
Expenditures						
Personnel	78	168	168	93	146	146
Supplies	0	1	1	0	1	1
Other Services	404	1,093	1,093	82	1,093	1,093
Non-Capital Purchases	0	0	0	0	0	0
Debt Services and Other Uses	630	630	630	0	630	630
Total Expenditures	<u>1,112</u>	<u>1,892</u>	<u>1,892</u>	<u>175</u>	<u>1,870</u>	<u>1,870</u>
Net Current Activity	(602)	(1,397)	(1,397)	320	(1,289)	(1,289)
Fund Balance, Beginning of Year	<u>3,137</u>	<u>2,535</u>	<u>2,535</u>	<u>2,535</u>	<u>2,535</u>	<u>2,535</u>
Fund Balance, End of Year	\$ <u>2,535</u>	\$ <u>1,138</u>	\$ <u>1,138</u>	\$ <u>2,855</u>	\$ <u>1,246</u>	\$ <u>1,246</u>

Essential Public Health Services Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2019 Actual	Adopted Budget	Current Budget	FY2020 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 13,879	\$ 13,016	\$ 13,016	\$ 13,935	\$ 14,023	\$ 14,023
Total Revenues	<u>13,879</u>	<u>13,016</u>	<u>13,016</u>	<u>13,935</u>	<u>14,023</u>	<u>14,023</u>
Expenditures						
Personnel	15,781	14,016	14,016	7,949	12,312	12,312
Supplies	529	793	708	210	917	917
Other Services	6,282	5,086	5,168	3,156	6,040	6,040
Non-Capital Purchases	6	125	127	68	125	125
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>22,598</u>	<u>20,019</u>	<u>20,019</u>	<u>11,383</u>	<u>19,394</u>	<u>19,394</u>
Net Current Activity	(8,719)	(7,003)	(7,003)	2,553	(5,371)	(5,371)
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>\$ 9,615</u>	<u>\$ 1,691</u>	<u>\$ 1,691</u>

Forensic Transition Special Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2019 Actual	Adopted Budget	Current Budget	FY2020 YTD	Controller's Projection	Finance Projection
Revenues						
Police Services	\$ 1,415	\$ 943	\$ 943	\$ 351	\$ 739	\$ 739
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>348</u>	<u>739</u>	<u>739</u>
Expenditures						
Personnel	1,385	928	928	512	725	725
Supplies	0	0	0	0	0	0
Other Services	18	15	15	9	14	14
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>521</u>	<u>739</u>	<u>739</u>
Net Current Activity	21	0	0	(173)	0	0
Fund Balance, Beginning of Year	<u>6</u>	<u>27</u>	<u>27</u>	<u>27</u>	<u>27</u>	<u>27</u>
Fund Balance, End of Year	<u>\$ 27</u>	<u>\$ 27</u>	<u>\$ 27</u>	<u>\$ (146)</u>	<u>\$ 27</u>	<u>\$ 27</u>

Health Special Revenue Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

		FY2020				
	FY2019 Actual	Adopted Budget	Current Budget	YTD	s Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,722	\$ 3,326	\$ 3,326	\$ 3,059	\$ 4,392	\$ 4,392
Total Revenues	<u>3,722</u>	<u>3,326</u>	<u>3,326</u>	<u>3,059</u>	<u>4,392</u>	<u>4,392</u>
Expenditures						
Personnel	2,259	2,837	2,837	1,851	2,600	2,600
Supplies	191	439	412	119	345	345
Other Services	1,580	2,409	2,331	1,275	2,911	2,911
Non-Capital Purchases	193	133	133	0	25	25
Capital Purchases	196	570	676	66	484	484
Total Expenditures	<u>4,419</u>	<u>6,389</u>	<u>6,389</u>	<u>3,311</u>	<u>6,364</u>	<u>6,364</u>
Operating Transfers						
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)	(252)	(1,572)	(1,572)
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>5,051</u>	\$ <u>3,731</u>	\$ <u>3,731</u>

Historic Preservation Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

		FY2020				
	FY2019 Actual	Adopted Budget	Current Budget	YTD	s Projection	Finance Projection
Revenues						
Interest Income	\$ 37	\$ 36	\$ 36	\$ 30	\$ 36	\$ 36
Charges for Services	266	250	250	191	250	250
Other Interfund Services	0	0	0	0	0	0
Total Revenues	<u>303</u>	<u>286</u>	<u>286</u>	<u>221</u>	<u>286</u>	<u>286</u>
Expenditures						
Supplies & Other Services	237	572	572	116	524	524
Total Expenditures	<u>237</u>	<u>572</u>	<u>572</u>	<u>116</u>	<u>524</u>	<u>524</u>
Net Current Activity	66	(286)	(286)	105	(238)	(238)
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>1,992</u>	\$ <u>1,649</u>	\$ <u>1,649</u>

Houston Emergency Center Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2019 Actual	Adopted Budget	Current Budget	FY2020 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 25,383	\$ 26,574	\$ 26,574	\$ 15,520	\$ 26,574	\$ 26,574
Total Revenues	<u>25,383</u>	<u>26,574</u>	<u>26,574</u>	<u>15,520</u>	<u>26,574</u>	<u>26,574</u>
Expenditures						
Maintenance and Operations	25,118	29,449	29,449	18,913	28,991	28,991
Total Expenditures	<u>25,118</u>	<u>29,449</u>	<u>29,449</u>	<u>18,913</u>	<u>28,991</u>	<u>28,991</u>
Net Current Activity	265	(2,875)	(2,875)	(3,393)	(2,417)	(2,417)
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>\$ 2,074</u>	<u>\$ 3,050</u>	<u>\$ 3,050</u>

Houston Transtar Center Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2019 Actual	Adopted Budget	Current Budget	FY2020 YTD	Controller's Projection	Finance Projection
Revenues						
Other Grant Awards	\$ 2,255	\$ 2,151	\$ 2,151	\$ 1,131	\$ 2,125	\$ 2,125
Other Service Charges	884	902	902	683	892	892
Interest Income	42	30	30	44	30	30
Total Revenues	<u>3,181</u>	<u>3,083</u>	<u>3,083</u>	<u>1,858</u>	<u>3,047</u>	<u>3,047</u>
Expenditures						
Maintenance and Operations	2,048	3,261	3,261	1,642	2,721	2,721
Total Expenditures	<u>2,048</u>	<u>3,261</u>	<u>3,261</u>	<u>1,642</u>	<u>2,721</u>	<u>2,721</u>
Net Current Activity	1,133	(178)	(178)	216	326	326
Fund Balance, Beginning of Year	<u>1,574</u>	<u>2,707</u>	<u>2,707</u>	<u>2,707</u>	<u>2,707</u>	<u>2,707</u>
Fund Balance, End of Year	<u>\$ 2,707</u>	<u>\$ 2,529</u>	<u>\$ 2,529</u>	<u>\$ 2,923</u>	<u>\$ 3,033</u>	<u>\$ 3,033</u>

Local Truancy Prevention Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2019 Actual	Adopted Budget	Current Budget	FY2020		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,119	\$ 1,180	\$ 1,180	\$ 707	\$ 1,027	\$ 1,027
Total Revenues	<u>1,119</u>	<u>1,180</u>	<u>1,180</u>	<u>707</u>	<u>1,027</u>	<u>1,027</u>
Expenditures						
Personnel	744	1,342	1,342	518	694	694
Supplies	2	18	18	5	18	18
Other Services and Charges	78	108	108	59	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>587</u>	<u>825</u>	<u>825</u>
Net Current Activity	295	(293)	(293)	120	202	202
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>\$ 1,077</u>	<u>\$ 1,159</u>	<u>\$ 1,159</u>

Laboratory Operations and Maintenance Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2019 Actual	Adopted Budget	Current Budget	FY2020		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 416	\$ 525	\$ 525	\$ 330	\$ 492	\$ 492
Total Revenues	<u>416</u>	<u>525</u>	<u>525</u>	<u>330</u>	<u>492</u>	<u>492</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	69	46	46	37	52	52
Other Services	390	523	523	280	517	517
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>317</u>	<u>569</u>	<u>569</u>
Net Current Activity	(79)	(44)	(44)	13	(77)	(77)
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>\$ 207</u>	<u>\$ 117</u>	<u>\$ 117</u>

Maintenance Renewal and Replacement Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2019 Actual	Adopted Budget	Current Budget	FY2020 YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 124	\$ 39	\$ 39	\$ 154	\$ 205	\$ 205
Other Revenue	71	0	0	39	39	39
Total Revenues	<u>194</u>	<u>39</u>	<u>39</u>	<u>193</u>	<u>244</u>	<u>244</u>
Expenses						
Personnel	5,999	7,394	7,394	4,231	7,149	7,149
Supplies	979	2,590	2,460	701	2,602	2,602
Other Services	13,063	14,839	14,858	6,895	14,729	14,729
Capital Purchases	3	0	82	68	68	68
Non-Capital Purchases	3	5	33	29	33	33
Total Expenses	<u>20,047</u>	<u>24,828</u>	<u>24,827</u>	<u>11,924</u>	<u>24,581</u>	<u>24,581</u>
Operating Transfers						
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)	(366)	479	85	85
Fund Balance, Beginning of Year	<u>7,159</u>	<u>8,228</u>	<u>8,228</u>	<u>8,228</u>	<u>8,228</u>	<u>8,228</u>
Fund Balance, End of Year	<u>\$ 8,228</u>	<u>\$ 7,861</u>	<u>\$ 7,861</u>	<u>\$ 8,707</u>	<u>\$ 8,313</u>	<u>\$ 8,313</u>

Municipal Court Building Security Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2019 Actual	Adopted Budget	Current Budget	FY2020 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 564	\$ 597	\$ 597	\$ 380	\$ 573	\$ 573
Total Revenues	<u>564</u>	<u>597</u>	<u>597</u>	<u>380</u>	<u>573</u>	<u>573</u>
Expenditures						
Personnel	0	0	0	2	3	3
Supplies	0	0	0	0	0	0
Other Services	590	660	660	374	657	657
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>590</u>	<u>660</u>	<u>660</u>	<u>376</u>	<u>660</u>	<u>660</u>
Net Current Activity	(26)	(63)	(63)	4	(87)	(87)
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>\$ 97</u>	<u>\$ 6</u>	<u>\$ 6</u>

Municipal Court Technology Fee Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2020					
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Court Fines	\$ 749	\$ 794	\$ 794	\$ 470	\$ 680	\$ 680
Interest Income	39	33	33	32	44	44
Misc.	300	300	300	300	300	300
Total Revenues	<u>1,088</u>	<u>1,127</u>	<u>1,127</u>	<u>802</u>	<u>1,024</u>	<u>1,024</u>
Expenditures						
Personnel	211	218	219	164	219	219
Supplies	0	10	10	0	0	0
Other Services	553	876	875	766	833	833
Capital Purchases	0	115	115	0	0	0
Total Expenditures	<u>764</u>	<u>1,219</u>	<u>1,219</u>	<u>930</u>	<u>1,052</u>	<u>1,052</u>
Net Current Activity	324	(92)	(92)	(128)	(28)	(28)
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>\$ 2,201</u>	<u>\$ 2,301</u>	<u>\$ 2,301</u>

Municipal Jury Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2020					
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Jury Revenue	\$ 0	\$ 0	\$ 0	\$ 1	\$ 2	\$ 2
Interest Income	0	0	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>2</u>	<u>2</u>
Expenses						
Personnel	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Non-Capital Outlay	0	0	0	0	0	0
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	0	0	0	1	2	2
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 2</u>

ParkHouston Special Revenue Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2020					
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Parking Violations	\$ 9,924	\$ 9,529	\$ 9,529	\$ 6,466	\$ 8,617	\$ 8,617
Parking Fees	10,700	11,019	11,019	7,079	8,295	8,295
Permit Fees	318	342	342	208	279	279
Other Revenue	13	27	27	63	89	89
Interest Income	94	68	68	66	68	68
Total Revenues	<u>21,049</u>	<u>20,985</u>	<u>20,985</u>	<u>13,883</u>	<u>17,348</u>	<u>17,348</u>
Expenses						
Personnel	5,041	5,980	5,980	3,986	5,274	5,274
Supplies	315	572	662	222	411	411
Other Services	5,142	6,706	6,616	3,793	5,417	5,417
Capital Outlay	358	482	482	119	108	108
Non-Capital Outlay	2	130	130	0	5	5
Total Expenses	<u>10,858</u>	<u>13,870</u>	<u>13,870</u>	<u>8,120</u>	<u>11,215</u>	<u>11,215</u>
Net Current Activity	<u>10,191</u>	<u>7,115</u>	<u>7,115</u>	<u>5,763</u>	<u>6,133</u>	<u>6,133</u>
Other Financing Sources (Uses)						
Transfers (to) from Special	0	0	0	0	0	0
Operating Transfers - In (Out)	(9,121)	(7,000)	(7,000)	(5,250)	(7,000)	(7,000)
Transfers for Interest	(1,068)	(1,068)	(1,068)	0	(1,236)	(1,236)
Total Other Financing Sources (Uses)	<u>(10,189)</u>	<u>(8,068)</u>	<u>(8,068)</u>	<u>(5,250)</u>	<u>(8,236)</u>	<u>(8,236)</u>
Net Current Activity	2	(953)	(953)	513	(2,104)	(2,104)
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>\$ 2,625</u>	<u>\$ 8</u>	<u>\$ 8</u>

Parks Golf Special Revenue Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2020					
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 1,705	\$ 2,179	\$ 2,179	\$ 987	\$ 1,615	\$ 1,615
Rental of Property	555	748	748	363	628	628
Interest Income	23	17	17	3	6	6
Golf	1,723	2,400	2,400	1,232	2,155	2,155
Other	226	38	38	14	22	22
Total Revenues	<u>4,232</u>	<u>5,382</u>	<u>5,382</u>	<u>2,600</u>	<u>4,425</u>	<u>4,425</u>
Expenses						
Personnel	3,532	4,021	4,021	2,694	3,417	3,417
Supplies	447	732	672	525	657	657
Other Services	802	881	941	620	983	983
Non-Capital Outlay	0	0	0	0	0	0
Total Expenses	<u>4,781</u>	<u>5,634</u>	<u>5,634</u>	<u>3,839</u>	<u>5,057</u>	<u>5,057</u>
Operating Transfers						
Transfers (to) from Special	0	0	0	0	0	0
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	(549)	(252)	(252)	(1,239)	(632)	(632)
Fund Balance, Beginning of Year	<u>1,276</u>	<u>727</u>	<u>727</u>	<u>727</u>	<u>727</u>	<u>727</u>
Fund Balance, End of Year	<u>\$ 727</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ (512)</u>	<u>\$ 95</u>	<u>\$ 95</u>

Parks Special Revenue Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2020					
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 430	\$ 416	\$ 416	\$ 409	\$ 468	\$ 468
Facility Admissions/User Fees	123	126	126	92	126	126
Program Fees	467	529	529	256	470	470
Rental of Property	546	603	603	396	603	603
Licenses and Permits	168	184	184	125	184	184
Interest Income	127	81	81	69	81	81
Tennis	201	188	188	143	188	188
Other	103	87	87	84	94	94
Total Revenues	<u>2,165</u>	<u>2,214</u>	<u>2,214</u>	<u>1,573</u>	<u>2,214</u>	<u>2,214</u>
Expenses						
Personnel	770	874	874	577	874	874
Supplies	326	718	718	200	664	664
Other Services	902	1,378	1,378	570	1,352	1,352
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>1,347</u>	<u>2,928</u>	<u>2,928</u>
Operating Transfers						
Operating Transfers (Out)	<u>(3,895)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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)	226	(714)	(714)
Fund Balance, Beginning of Year	<u>6,915</u>	<u>3,149</u>	<u>3,149</u>	<u>3,149</u>	<u>3,149</u>	<u>3,149</u>
Fund Balance, End of Year	\$ <u>3,149</u>	\$ <u>2,361</u>	\$ <u>2,361</u>	\$ <u>3,375</u>	\$ <u>2,435</u>	\$ <u>2,435</u>

Planning & Development Special Revenue Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

		FY2020				
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Tower Application Fees	\$ 10	\$ 7	\$ 7	\$ 2	\$ 7	\$ 7
Admin. Fees - License & Permits	403	343	343	290	385	385
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	5,745	7,000	7,000
Interest Income	95	85	85	98	131	131
Other Service Charges	98	58	58	70	90	90
Miscellaneous Revenue	0	0	0	47	50	50
Total Revenues	<u>7,913</u>	<u>7,311</u>	<u>7,311</u>	<u>6,254</u>	<u>7,675</u>	<u>7,675</u>
Expenditures						
Personnel	3,992	5,591	5,591	3,257	4,793	4,793
Supplies	60	123	123	39	103	103
Other Services	2,007	3,292	3,292	1,178	2,923	2,923
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	9	0	0	0	0	0
Total Expenditures	<u>6,068</u>	<u>9,006</u>	<u>9,006</u>	<u>4,474</u>	<u>7,819</u>	<u>7,819</u>
Net Current Activity	1,845	(1,695)	(1,695)	1,780	(144)	(144)
Transfer Out	(104)	0	0	0	0	0
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>7,296</u>	\$ <u>5,372</u>	\$ <u>5,372</u>

Police Special Services Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2019	FY2020				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Fees	\$ 2,785	\$ 3,926	\$ 3,926	\$ 2,397	\$ 4,656	\$ 4,656
Interest Income	127	110	110	110	140	140
Other	5,416	2,460	2,460	1,588	3,654	3,654
Interfund Transfers	1,210	1,210	1,210	735	1,210	1,210
Total Revenues	<u>9,538</u>	<u>7,706</u>	<u>7,706</u>	<u>4,830</u>	<u>9,660</u>	<u>9,660</u>
Expenditures						
Personnel	5,428	6,303	6,052	3,925	6,485	6,485
Supplies	45	3,611	3,666	211	525	525
Other Services	1,892	2,351	2,299	953	2,088	2,088
Capital Purchases	496	0	237	27	205	205
Non-Capital Purchases	29	28	39	32	59	59
State of Texas' 50% Share	0	0	0	0	0	0
Interfund Transfers	0	0	0	0	0	0
Total Expenditures	<u>7,890</u>	<u>12,293</u>	<u>12,293</u>	<u>5,148</u>	<u>9,362</u>	<u>9,362</u>
Net Current Activity	1,648	(4,587)	(4,587)	(318)	298	298
Fund Balance, Beginning of Year	<u>4,784</u>	<u>6,432</u>	<u>6,432</u>	<u>6,432</u>	<u>6,432</u>	<u>6,432</u>
Fund Balance, End of Year	<u>\$ 6,432</u>	<u>\$ 1,845</u>	<u>\$ 1,845</u>	<u>\$ 6,114</u>	<u>\$ 6,730</u>	<u>\$ 6,730</u>

Recycling Revenue Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2019	FY2020				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 279	\$ 324	\$ 324	\$ 166	\$ 324	\$ 324
Interest Income	33	30	30	10	30	30
Miscellaneous	79	100	100	98	100	100
Total Revenues	<u>391</u>	<u>454</u>	<u>454</u>	<u>274</u>	<u>454</u>	<u>454</u>
Expenditures						
Personnel	264	270	270	168	220	220
Supplies	1	5	5	0	5	5
Other Services	1,940	1,515	1,515	517	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>685</u>	<u>1,741</u>	<u>1,741</u>
Operating Transfers						
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)	(411)	(136)	(136)
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>\$ 453</u>	<u>\$ 728</u>	<u>\$ 728</u>

Special Waste Transportation and Inspection Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

		FY2020				
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,275	\$ 3,296	\$ 3,296	\$ 2,295	\$ 2,983	\$ 2,983
Other Interfund Services	1,200	1,200	1,200	511	1,200	1,200
Total Revenues	<u>4,475</u>	<u>4,496</u>	<u>4,496</u>	<u>2,806</u>	<u>4,183</u>	<u>4,183</u>
Expenditures						
Personnel	4,489	4,889	4,889	3,150	4,475	4,475
Supplies	65	95	95	46	96	96
Other Services	171	348	348	165	304	304
Non-Capital Purchases	43	27	27	11	11	11
Capital Purchases	456	0	0	22	22	22
Total Expenditures	<u>5,224</u>	<u>5,359</u>	<u>5,359</u>	<u>3,395</u>	<u>4,908</u>	<u>4,908</u>
Operating Transfers						
Operating Transfers In (Out)	0	0	0	263	350	350
Total Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>263</u>	<u>350</u>	<u>350</u>
Net Current Activity	(749)	(863)	(863)	(326)	(375)	(375)
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>\$ 1,631</u>	<u>\$ 1,582</u>	<u>\$ 1,582</u>

Swimming Pool Safety Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

		FY2020				
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,325	\$ 1,279	\$ 1,279	\$ 915	\$ 1,315	\$ 1,315
Total Revenues	<u>1,325</u>	<u>1,279</u>	<u>1,279</u>	<u>915</u>	<u>1,315</u>	<u>1,315</u>
Expenditures						
Personnel	1,172	1,320	1,320	738	1,168	1,168
Supplies	15	17	17	6	18	18
Other Services	70	127	127	51	102	102
Non-Capital Purchases	0	10	10	0	0	0
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>818</u>	<u>1,311</u>	<u>1,311</u>
Net Current Activity	(31)	(196)	(196)	97	4	4
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>\$ 862</u>	<u>\$ 769</u>	<u>\$ 769</u>

Tourism Promotion Special Revenue Fund
For the period ended March 31, 2020
(amounts expressed in thousands)

	FY2020					
	FY2019 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 41	\$ 38	\$ 38	\$ 33	\$ 38	\$ 38
Interest Income	54	6	6	37	40	40
Miscellaneous Revenue	1	0	0	0	0	0
Total Revenues	<u>96</u>	<u>44</u>	<u>44</u>	<u>70</u>	<u>78</u>	<u>78</u>
Expenditures						
Personnel	2,510	2,627	2,636	1,776	2,622	2,622
Supplies	89	151	151	65	151	151
Other Services	16,785	17,027	17,018	8,134	16,540	16,540
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>19,384</u>	<u>19,805</u>	<u>19,805</u>	<u>9,975</u>	<u>19,313</u>	<u>19,313</u>
Operating Transfers						
Operating Transfers In	2,212	2,294	2,294	1,446	2,437	2,437
Operating Transfers (Out)	(300)	(300)	(300)	0	(300)	(300)
Transfer from Component Unit	17,180	17,676	17,676	8,798	16,373	16,373
Total Operating Transfers	<u>19,092</u>	<u>19,670</u>	<u>19,670</u>	<u>10,244</u>	<u>18,510</u>	<u>18,510</u>
Net Current Activity	(197)	(91)	(91)	339	(725)	(725)
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>\$ 2,734</u>	<u>\$ 1,670</u>	<u>\$ 1,670</u>



City of Houston, Texas
Commercial Paper Issued and Available
For the period end March 31, 2020
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY20	Draws Month	Refunded FY20	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i><u>Voter Authorized 2001 & 2006 & 2012 Election</u></i>					
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	40.00	0.00	40.00	60.00	40.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	20.00	0.00	40.00	70.00	30.00
Series E2- Equipment & Capital	48.90	0.00	5.00	36.10	33.90
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
Total General Obligation	113.90	0.00	150.00	821.10	103.90
Combined Utility System					
Series B-1	65.00	0.00	40.00	35.00	65.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	40.00	20.00	60.00	35.00	40.00
Series B-4	80.00	40.00	85.00	20.00	80.00
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
Total Combined Utility System	270.00	60.00	270.00	515.00	185.00
Airport System					
Series A&B	67.50	7.00	0.00	34.03	115.97
Total Airport System	67.50	7.00	0.00	34.03	115.97
Convention & Entertainment					
Series A	20.00	20.00	43.00	55.00	20.00
Series B	0.00	0.00	0.00	50.00	0.00
Total Convention and Entertainment	20.00	20.00	43.00	105.00	20.00
Totals	\$471.40	\$87.00	\$463.00	\$1,475.13	\$424.87

City of Houston, Texas
Total Outstanding Debt
For the period end March 31, 2020
(amounts expressed in thousands)

	<u>March 31,</u> <u>2020</u>	<u>March 31,</u> <u>2019</u>
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	1,888,435	1,990,860
Commercial Paper Notes ^(b)	103,900	130,000
Pension Obligations	1,523,220	1,536,930
Certificates of Obligations	12,340	13,535
Subtotal	<u>3,527,895</u>	<u>3,671,325</u>
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	6,109,410	5,928,790
Combined Utility System Commercial Paper Notes ^(c)	185,000	125,000
Water and Sewer System Revenue Bonds ^(d)	162,923	176,986
Contract Revenue Obligations - CWA	56,955	64,300
Combined Utility System Subordinate Lien	430,805	441,895
Airport System		
Airport System Subordinate Lien	1,855,340	1,935,450
Airport System Sr. Lien Commercial Paper Notes ^(e)	115,970	40,473
Airport Special Facilities Revenue Bonds ^(f)	923,290	929,250
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ^(g)	608,933	577,356
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B ^(h)	20,000	75,000
Subtotal	<u>10,468,626</u>	<u>10,294,500</u>
Total Debt Payable by the City	<u>\$13,996,521</u>	<u>\$13,965,825</u>

- (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 March 2020, total outstanding includes \$112.974 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 March 2020, total outstanding includes \$162.594 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, Series A in October 2017, and authorized \$50 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series B in May 2019.

City of Houston, Texas
Voter-Authorized Obligations
For the period end March 31, 2020
(amounts expressed in thousands)

<u>Purposes</u>	<u>Voter Authorized</u>	<u>Approved by City Council for Issuance as Commercial Paper Notes</u>	<u>Commercial Paper Issued ^(a)</u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
November 2001 Election					
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 ^(b)	\$ 80,000	\$ 80,000	\$ 80,000	-	-
Public Libraries	\$ 40,000	\$ 40,000	\$ 40,000	-	-
Low Income Housing	\$ 20,000	\$ 20,000	\$ 20,000	-	-
Total	776,000	776,000	773,300	2,700	2,700
November 2006 Election					
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 ^(b)	\$ 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
Total	\$ 625,000	\$ 524,950	\$ 368,596	\$ 156,354	\$ 256,404
November 2012 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	\$ 166,000	\$ 166,000	\$ 98,893	67,107	67,107
Public Safety	\$ 144,000	\$ 144,000	\$ 96,775	47,225	47,225
Permanent and General Improvements ^(b)	\$ 57,000	\$ 57,000	\$ 36,616	20,384	20,384
Public Libraries	\$ 28,000	\$ 28,000	\$ 28,000	0	0
Low Income Housing	\$ 15,000	\$ 6,188	\$ 2,108	4,080	12,892
Total	\$ 410,000	\$ 401,188	\$ 262,392	\$ 138,796	\$ 147,608
November 2017 Election					
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 ^(b)	\$ 109,000	65,978	\$ -	65,978	109,000
Public Libraries	\$ 123,000	42,503	\$ 1,000	41,503	122,000
Low Income Housing	\$ -	-	\$ -	-	\$ -
Total	\$ 495,000	\$ 200,293	\$ 1,000	\$ 199,293	\$ 494,000
Combined Total (2001, 2006, 2012 and 2017 Elections)	\$ 2,306,000	\$ 1,902,431	\$ 1,405,288	\$ 497,143	\$ 900,712

(a) As of March 31, 2020

(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

3/31/2020
(amounts expressed in millions)

	Date of Most Recent Measurement	Actuarial Present Value of Total Projected Benefits (2)	Total OPEB Liabilities (3)	Actuarially Determined Contribution (4)	Annual OPEB Expense (5)
Entry Age Normal (1)	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 \$51.113 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

3/31/2020

PAYMENTS					
(amounts expressed in thousands)					
	FY 2019	FY 2020			
	Actual Payments	City Payment Contribution ¹	Employee Payment Rate	Current Budget	Year to Date Actual
Firefighter Plan					
General Fd. & Other Fds.	\$ 89,897	32.34%	10.5%	\$ 83,652	\$ 61,724
Total Firefighter Plan	89,897			83,652	61,724
Police Plan					
General Fd. & Other Fds.	142,429	31.82%	10.5%	149,243	111,998
Total Police Plan	142,429			149,243	111,998
Municipal Plan					
General Fund	61,682	8.32% +	Group A: 8% Group B: 4%	65,127	46,010
Other Funds	114,579	\$130.95M	Group D ² : 3%	132,211	92,009
Total Municipal Plan	176,261			197,339	138,020
Total All Three Plans	\$ 408,587			\$ 430,234	\$ 311,742

NET PENSION LIABILITY AND FUNDED STATUS³

	Date of Most Recent Measurement	Net Pension Liability (\$ millions) ⁴	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 March 31, 2020
(amounts expressed in thousands)

<u>Program</u>	<u>Appropriated</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>
Public Improvements					
Police	\$ 6,292	\$ 3,912	\$ 1,407	\$ 685	\$ 288
Fire	7,543	4,882	851	313	1,497
Houston Emergency Center	10	2	0	0	8
Public Works	5,072	3,350	763	684	275
Solid Waste	3,700	401	1,303	219	1,777
Library	10,899	6,602	1,798	774	1,725
Parks & Recreation	6,751	3,050	1,988	1,046	667
Health	4,562	3,417	564	187	394
Mayor	380	293	0	0	87
General Government	2,697	986	481	136	1,094
Total Public Improvements	<u>\$ 47,906</u>	<u>\$ 26,895</u>	<u>\$ 9,155</u>	<u>\$ 4,044</u>	<u>\$ 7,812</u>
 Airport System	 \$ 80,736	 \$ 40,577	 \$ 36,140	 \$ 6,391	 \$ (2,372)
 Combined Utility System	 6,618	 4,859	 709	 416	 634
 Convention & Entertainment	 9,834	 3,452	 2,901	 845	 2,636
Citywide Totals	<u><u>\$ 145,094</u></u>	<u><u>\$ 75,783</u></u>	<u><u>\$ 48,905</u></u>	<u><u>\$ 11,696</u></u>	<u><u>\$ 8,710</u></u>

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

	FY2019 Actual	FY2020 Budget	FY2020 March	FY2020⁽¹⁾ YTD AVG	Overtime FY2019 Actual	Overtime FY2020 Budget	Overtime⁽¹⁾ FY2020 YTD AVG
ENTERPRISE FUNDS							
Aviation	1,086.0	1,144.8	1,076.1	1,078.8	73.3	50.7	82.5
HPW - Combined Utility System	2,061.2	2,265.7	2,083.5	2,075.3	175.2	143.7	153.4
TOTAL ENTERPRISE FUNDS	3,147.2	3,410.5	3,159.6	3,154.1	248.5	194.4	235.9
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	183.2	186.3	166.5	171.4	1.6	1.2	2.0
City Controller	51.1	57.7	48.9	47.6	0.0	0.0	0.0
City Council	71.8	83.3	69.5	70.2	0.0	0.0	0.0
City Secretary	9.8	10.0	8.0	10.1	0.0	0.0	0.2
Finance Department	101.1	108.7	95.0	98.9	0.0	0.0	0.0
Fire Department	104.4	97.1	94.2	94.5	2.5	0.8	0.8
General Services	142.0	154.4	142.3	142.1	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	388.6	387.3	5.7	2.8	3.8
Houston Information Technology Services	91.2	31.3	27.5	26.2	2.6	1.7	2.2
Houston Public Works	7.0	8.6	6.6	6.4	0.0	0.0	0.0
Human Resources	23.2	20.5	19.0	19.5	0.0	0.0	0.0
Legal	106.6	103.7	113.0	114.2	0.0	0.0	0.0
Library	455.7	439.2	441.8	440.6	0.0	0.0	0.0
Mayor's Office	40.8	38.5	42.4	43.4	0.0	0.0	0.0
Municipal Courts Department	257.8	260.2	252.0	253.4	0.0	0.0	0.0
Neighborhoods	94.9	96.4	87.4	87.6	0.5	0.4	1.0
Office of Business Opportunity	26.7	32.2	31.3	29.4	0.0	0.0	0.0
Parks & Recreation	640.5	698.2	533.3	588.4	7.5	10.1	11.5
Planning & Development	25.8	25.9	21.0	21.0	0.1	0.0	0.1
Police Department	949.9	975.6	841.9	850.4	29.5	9.8	27.2
Solid Waste Management	416.1	436.9	408.3	410.4	126.0	45.1	116.2
SUBTOTAL MUNICIPAL	4,203.8	4,272.4	3,838.9	3,913.5	178.3	77.0	166.4
GENERAL FUND CADETS							
Fire Department	86.5	0.0	85.3	35.7	0.0	0.0	0.0
Police Department	139.5	163.1	114.0	148.3	0.0	0.0	0.0
SUBTOTAL CADET	226.0	163.1	199.3	184.0	0.0	0.0	0.0

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

	FY2019 Actual	FY2020 Budget	FY2020 March	FY2020 (1) YTD AVG	Overtime FY2019 Actual	Overtime FY2020 Budget	Overtime (1) FY2020 YTD AVG
GENERAL FUND CLASSIFIED							
Fire Department	3,932.1 (4)	3,901.0	3,822.3 (4)	3,869.8 (4)	197.9	213.4	237.5
Police Department	5,128.0	5,256.0	5,208.4	5,176.1	142.0 (2)	64.6	238.3 (2)
SUBTOTAL CLASSIFIED	9,060.1	9,157.0	9,030.7	9,045.9	339.9	278.0	475.8
TOTAL GENERAL FUND	13,489.9	13,592.5	13,068.9	13,143.4	518.2	355.0	642.2
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	172.4	200.7	180.1	180.5	0.7	0.9	0.8
Finance Department	49.4	58.1	47.4	49.6	0.0	0.0	0.0
Fleet Management	358.9	383.4	351.9	352.4	41.9	40.1	39.2
General Services	128.9	144.4	116.3	117.3	1.9	4.0	1.6
Housing & Community Development	188.9	0.0	286.3	269.9	0.2	0.0	1.3
Houston Emergency Center	234.9	266.3	210.3	225.9	13.1	11.4	15.7
Houston Health Department	798.1	275.3	743.2	749.0	7.3	3.5	15.9
Houston Information Technology Services	87.4	181.9	141.9	147.2	0.1	0.0	0.6
Houston Public Works	1,638.4	1,844.8	1,668.4	1,668.1	107.3	89.2	109.7
Human Resources	272.6	287.5	247.8	258.6	0.5	0.1	0.0
Legal	50.1	54.0	51.9	53.4	0.0	0.0	0.0
Library	6.0	0.0	11.0	9.2	0.0	0.0	0.0
Mayor's Office	58.5	42.5	54.1	54.5	1.0	0.7	0.6
Municipal Courts Department	10.2	17.0	11.0	9.8	0.0	0.0	0.0
Neighborhoods	33.0	0.0	28.4	29.5	0.2	0.0	0.5
Office of Business Opportunity	1.1	2.0	2.0	1.9	0.0	0.0	0.0
Parks & Recreation	98.4	115.0	87.7	90.7	1.6	2.3	4.3
Planning	50.4	66.0	55.0	51.3	0.7	0.0	1.0
Police Department - Cadet	23.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Department - Classified	61.0	22.0	48.6	59.1	6.5 (2)	91.1	5.5 (2)
Police Department - Municipal	42.0	20.0	46.2	47.4	2.0	3.8	1.4
Solid Waste Management	2.6	3.0	2.0	2.4	0.4	0.0	0.2
TOTAL GRANTS & OTHER FUNDS	4,366.2	3,983.9	4,391.5	4,427.7	185.4	247.1	198.3
CITY-WIDE TOTAL	21,003.3	20,986.9	20,620.0	20,725.2	952.1	796.5	1,076.4

(1) YTD numbers measure the periods 07/01/2019 through 3/31/2020.

(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.

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.

Local Truancy Prevention and Diversion Fund (2211)

This fund was formerly named the "Juvenile Case Manager Fee Fund" created in FY2009 and administered by the Municipal Courts Department (MCD). The name changed occurred in January of FY2020 and continues to be administered by MCD. The fund includes expenditures for the salary, benefits, and operational costs related to the staff. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. The mission of the 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 the students and families, and to limit a juvenile's exposure to the criminal justice system.

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 FY 1997 and is administered by the Municipal Courts Department. The fund includes all security related contractual expenditures and additional security enhancements for the courts. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. 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, procedure, and personnel are present at all court facilities.

Municipal Jury Fund (2215)

The fund was created in January of FY2020 and is administered by the Municipal Courts Department. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. Funds shall only be used to fund juror reimbursements and otherwise finance jury services.

Municipal Court Technology Fee Fund (2207)

This fund was established in FY 2001 and is administered by the Municipal Courts Department. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. The purpose of the fund is to finance technological enhancements for the Municipal Courts and maintain systems to operate in an efficient manner.

ParkHouston Special Revenue Fund (8700)

This Fund was formerly named the "Parking Management Fund". 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.