Monthly Financial and Operations Report
Table of Contents


| | Page |
|---|---|
| **INTRODUCTION** | |
| Controller's Office Letter of Transmittal | i |
| Quarterly Swap Agreements Disclosure | iii |
| Finance Department Letter of Transmittal | v |
| Finance - Major Variances from Adopted Budget | viii |
| Key Economic Indicators | ix |
| Sales Tax Growth and General Fund Comparative Fund Balance | x |
| **I. GENERAL FUND** | |
| Comparative Projections | I - 1 |
| Coronavirus Relief Fund | I - 2 |
| HAS Disaster Cost Recovery | I - 3 |
| 2017 Harvey Flood | I - 4 |
| **II. ENTERPRISE FUNDS** | |
| Aviation | II - 1 |
| Convention and Entertainment Facilities | II - 2 |
| Combined Utility System | II - 3 |
| Storm Water Fund | II - 4 |
| Dedicated Drainage and Street Renewal - Ad Valorem | II - 5 |
| Dedicated Drainage and Street Renewal - Drainage Charge | II - 6 |
| Dedicated Drainage and Street Renewal - Metro ET AL | II - 7 |
| **III. RISK MANAGEMENT FUNDS** | |
| Health Benefits | III - 1 |
| Long-Term Disability | III - 2 |
| Property and Casualty | III - 3 |
| Workers' Compensation | III - 4 |
| **IV. SPECIAL REVENUE FUNDS** | |
| Asset Forfeiture Fund | IV - 1 |
| Auto Dealers Special Revenue Fund | IV - 1 |
| BARC Special Revenue Fund | IV - 2 |
| Bayou Greenway 2020 Fund | IV - 2 |
| Building Inspection Special Fund | IV - 3 |
| Cable Television Special Fund | IV - 3 |
| Child Safety Fund | IV - 4 |
| Contractor Responsibility Fund | IV - 4 |
| Essential Public Health Services Fund | IV - 5 |
| Forensic Transition Special Fund | IV - 5 |
| Health Special Revenue Fund | IV - 6 |
| Historic Preservation Fund | IV - 6 |
| Houston Emergency Center Fund | IV - 7 |
| Houston Transtar Center Fund | IV - 7 |
| Laboratory Operations & Maintenance Fund | IV - 8 |
| Local Truancy Prevention & Diversion Fund | IV - 8 |
| Maintenance Renewal and Replacement Fund | IV - 9 |
| Municipal Court Building Security Fund | IV - 9 |
| Municipal Court Technology Fee Fund | IV - 10 |
| Municipal Jury Fund | IV - 10 |
| ParkHouston Special Revenue Fund | IV - 11 |
| Parks Golf Special Revenue Fund | IV - 11 |
| Parks Special Revenue Fund | IV - 12 |
| Planning & Development Special Revenue Fund | IV - 12 |
| Police Special Services Fund | IV - 13 |
| Recycling Revenue Fund | IV - 13 |
| Special Waste Transportation & Inspection Fund | IV - 14 |
| Swimming Pool Safety Fund | IV - 14 |
| Tourism Promotion Special Revenue Fund | IV - 15 |
| **V. OTHER FUNDS** | |
| Commercial Paper Issued and Available | V - 1 |
| Total Outstanding Debt | V - 2 |
| Voter Authorized Obligations | V - 3 |
| Other Post Employment Benefit (OPEB) Liabilities | V - 4 |
| City Pension Fund Contribution Summary | V - 5 |
| Civic Art Program Appropriation | V - 6 |
| **VI. APPENDICES** | |
| FTE Report | VI - 1 |
| Fund Descriptions | VI - 3 |


* 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:** November 6, 2020

**Subject:** **September 2020 Financial Report**

Attached is the Monthly Financial Report for the period ending September 30, 2020.

**GENERAL FUND**

The Controller's Office is projecting an ending fund balance of $99 million for FY2021. This is $81 million lower than the projection of the Finance Department. The difference is due to an $81 million lower revenue projection from the Finance Department. Based on our current projections, the fund balance will be $61 million below the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve. The FY2021 beginning fund balance is $13 million higher than the FY2020 ending fund balance reported in the June 30, 2020 Monthly Financial Report. The increase is due to year-end adjustments to revenues and expenditures that will not be final until the FY2020 Comprehensive Annual Financial Report is published.

Our revenue projections increased by $2 million from the August 2020 report as follows:

- Intergovernmental revenues increased $9 million due to higher than expected receipts of ambulance supplemental program revenue.
- Transfers from Other Funds decreased by $7 million due to the anticipated decrease in Park Houston revenues.

Expenditure projections were increased by $7 million from last month's report. Most departments expenditure projections were decreased by a total of $6 million due to COVID-19 redeployment cost transfers. General Government expenditure projections were increased by $13 million due to lower than anticipated savings from the COVID-19 redeployment temperature screening initiative. Projected expenditures are currently $7 million above the Adopted Budget.

**ENTERPRISE FUNDS**

In the Aviation Operating Fund, Operating Expenditures are projected to decrease by $4 million from the August report. The major changes are a decrease of $2.6 million in services, $1 million in supplies and $600,000 in personnel.

We are projecting no changes from the Adopted Budget in the Convention and Entertainment Operating Fund, the Combined Utility System Fund, the Storm Water Fund, or the Dedicated Drainage and Street Renewal Funds this month.

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

## COMMERCIAL PAPER AND BONDS

The City's practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure. As of September 30, 2020, the ratio of unhedged variable rate debt for each type of outstanding debt was:

| | |
|---|---|
| General Obligation | 4.25% |
| Combined Utility System | 1.12% |
| Aviation | 8.55% |
| Convention and Entertainment | 3.64% |

Respectfully submitted,

_____
Chris B. Brown
City Controller

**City of Houston, Texas**
**Quarterly Swap Agreements Disclosure**
**September 30, 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 three-month period ending September 30, 2020, the City received $642,286 in swap revenue for these swaps and paid $222,463 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 3.99%. In contrast, the comparable fixed rate the City paid on its Combined Utility System Series 2004A bonds was 5.08%.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of $222 million on September 30, 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 | $ (120,100,597) | A1 /A+ /A+ |
| JP Morgan Chase | 150,000,000 | (50,880,289) | Aa2/ A+/AA |
| Wells Fargo | 150,000,000 | (51,553,924) | Aa2 /A+/AA- |
| | $ 653,325,000 | $ (222,534,810) | |

**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 three-month period ending September 30, 2020, the City received $244,886 in swap revenue for its 2018C swap and paid $296,910 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 3.78%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of $85 million on September 30, 2020. This value was calculated using the zero-coupon method.

# CITY OF HOUSTON

Finance Department

**Sylvester Turner**

Mayor

Finance Department
P.O. Box 1562
Houston, Texas 77251-1562

T. 832-393-9051
F. 832-393-9116
www.houstontx.gov


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

**Date:** November 4, 2020

**Subject:** 3+9 Financial Report

Attached is the 3+9 Financial Report for the period ending September 30, 2020. Fiscal Year 2021 projections are based on three months of actual results and nine months of projections.

## General Fund

Our revenue projection is $5 million lower than the Adopted Budget and the 2+10 Report. The variance from prior month's projection is primarily due to:

- $8.9 million increase in Intergovernmental due to higher than anticipated Ambulance Supplemental Payment Program (ASPP) reimbursement,
- $13.9 million decrease in various categories as a result of COVID-19, such as:
  - $7 million decrease in Transfer from ParkHouston Fund due to lower parking revenues,
  - $5.9 million decrease in Other Taxes due to lower Mixed Beverage Tax revenues,
  - $601,000 decrease in Charges for Services primarily due to lower passport service fees, and
  - $350,000 decrease in Other Fines and Forfeits due to lower library fines.

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

| Category | Unaudited Preliminary FY2020 | FY21 Adopted Budget | FY21 Current Projection | FY21 Variance Over/(Under) |
|---|---|---|---|---|
| Property Tax | $1,222,154 | $1,233,391 | $1,233,391 | - |
| Sales Tax | 684,425 | 675,000 | 675,000 | - |
| Franchise Fees | 168,135 | 157,259 | 157,259 | - |
| Other | 350,043 | 356,418 | 351,380 | (5,038) |
| **Total** | **$2,424,757** | **$2,422,068** | **$2,417,030** | **(5,038)** |

Our expenditure projection is $7.4 million higher than the Adopted Budget and the 2+10 Report. The variance from prior month's projection is primarily due to:

- $6.7 million increase due to lower than anticipated redeployment for temperature screening costs to be transferred to the Coronavirus Relief Fund, and
- $710,000 increase in Fire Department to reflect billing collection fee related to additional Ambulance Supplemental Payment Program (ASPP) reimbursement.

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

| Category | Unaudited Preliminary FY2020 | FY21 Adopted Budget | FY21 Current Projection | FY21 Variance Over/(Under) |
|---|---|---|---|---|
| Police | $897,685 | $930,934 | $930,934 | - |
| Fire | 492,800 | 509,951 | 510,661 | 710 |
| Other Departments | 673,046 | 674,217 | 680,917 | 6,700 |
| Debt Service/PAYGO | 399,203 | 397,644 | 397,644 | - |
| **Total** | **$2,462,734** | **$2,512,745** | **$2,520,155** | **7,410** |

We are currently projecting the ending fund balance of $179.1 million, which is $12.2 million lower than the 2+10 Report and 8.4% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

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

| Category | Unaudited Preliminary FY2020 | FY21 Adopted Budget* | FY21 Current Projection | FY21 Variance Over/(Under) |
|---|---|---|---|---|
| Fund Balance - Beginning of Year | $321,439 | $261,100 | $282,070 | 20,970 |
| Changes to Designated Fund Balance | - | 168 | 168 | - |
| Budgeted Increase/(Decrease) in Fund Balance | (37,977) | (90,678) | (103,126) | (12,448) |
| Change in Inventory/Prepaid Items/Imprest Cash | (1,392) | - | - | - |
| **Fund Balance, End of Year** | **$282,070** | **$170,590** | **$179,112** | **$8,522** |
| % of Expenditures Less Debt Service and PAYGO | 13.7% | 8.1% | 8.4% | 0.4% |

** 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 2+10 Report.

## Aviation

Operating Expenditures decreased by $4.4 million to reflect savings from contract delays as well as savings in personnel, supplies and services. As a result, Operating Transfers increased by $4.4 million.

## ParkHouston Special Revenue Fund

Revenues decreased by $7.2 million primarily due to lower than anticipated parking revenues and parking violations affected by COVID-19. As a result, expenditure transfer to General Fund decreased by $7 million.

## Houston Economy

**Energy** – The average oil price of $39.63 for the month of September 2020 was 6.4% lower than prior month's average price of $42.34. When compared to the same period last year, the price has decreased by 30.4%. The average oil rig count of 181 for the month of September 2020 was 1.7% higher than prior month's count. The rig count year-over-year comparison for the month of September decreased by 75.1%

**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 2,996,300 in September 2020, up approximately 0.8% compared to prior month. When compared to the same period last year, nonfarm employment was down 5.1%. The preliminary unemployment rate for the month of September 2020 was 9.6% compared to prior month at 8.1%. In September 2019 the unemployment rate was 3.7%.

**Home Sales** – The latest report prepared by the Houston Association of Realtors (HAR) for the month of September 2020, shows the total single-family home sales of 9,101 - down 1% compared to prior months report. However, when compared to the same period last year, single-family homes sales are up 29.1% as consumers continue to take advantage of historically low interest rates. Compared to September of last year the median price rose by 8.3% to $265,000 and the average price increased by 10.1% to $329,801. Single-family inventory decreased from 3.9 months' supply to 2.5 months year-over-year due to the sluggish pace of new listings combined with another month of strong sales.

Sincerely,

DocuSigned by:

Tantri Emo

E73A5FD3483F467...

Tantri Emo
Director

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

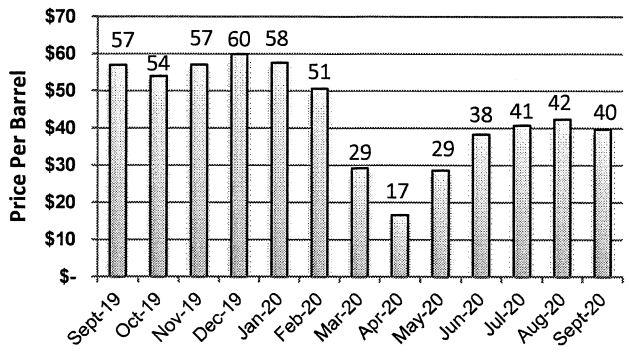
# Finance - Major Variances from Adopted Budget

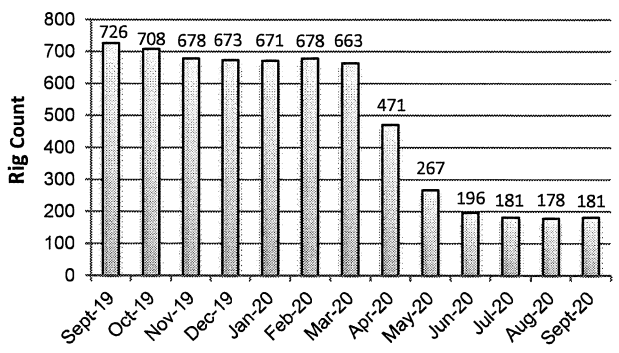
| Month Reported | Revenues<br>Revenue Detail | Variance Over/(Under)* |
|---|---|---|
| September | **Other Taxes** | |
| | Decrease due to lower than anticipated mixed beverage tax | (5,928) |
| | **Intergovernmental** | |
| | Increase in Ambulance Supplemental Payment Program (ASPP) reimbursement | 8,871 |
| | **Charges for Services** | |
| | Decrease mainly due to lower than anticipated passport fee | (601) |
| | **Other Fines and Forfeits** | |
| | Decrease due to lower than anticipated library fines | (350) |
| | **Transfers from Other Funds** | |
| | Decrease due to lower than anticipated transfer from ParkHouston Special Revenue Fund | (7,000) |
| | **Other Adjustments** | (29) |
| | **Total Revenues** | **(5,037)** |
| | **Fund Balance** | |
| | Additional Beginning Fund Balance | 20,970 |
| | **Total Financial Resources** | **15,933** |

| Month Reported | Expenditures<br>Expenditure Detail | |
|---|---|---|
| September | **Public Safety** | |
| | Increase in Fire to reflect billing collection fee related to additional Ambulance Supplemental Payment Program (ASPP) reimbursement | 710 |
| | **Total Public Safety** | **710** |
| September | **Other Adjustments** | |
| | Increase to reflect lower than anticipated redeployment for temperature screening costs to be transferred to the Coronavirus Relief Fund | 6,700 |
| | **Total Other Adjustments** | **6,700** |
| | **Total Expenditures** | **7,410** |

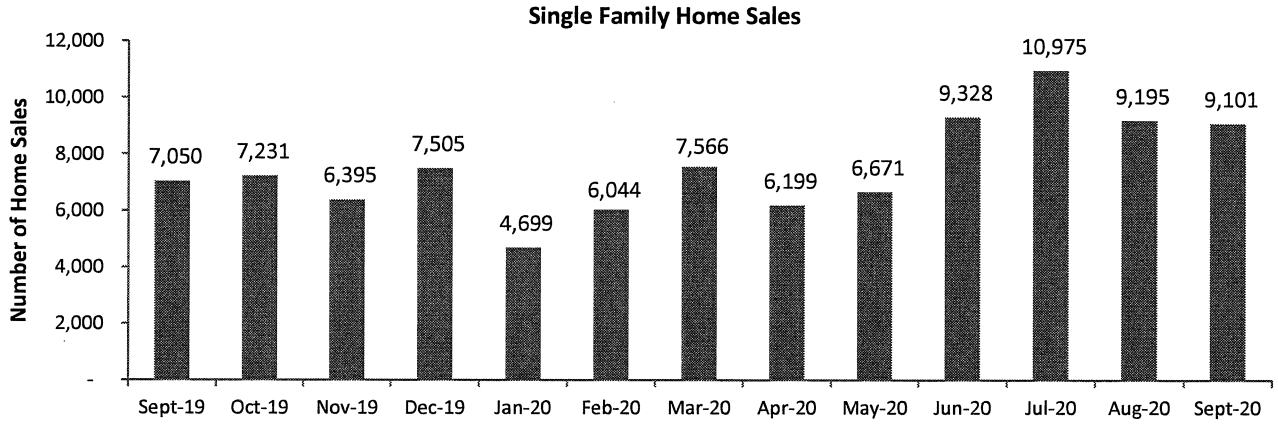
**Total may reflect slight variances due to rounding.*

# Key Economic Indicators

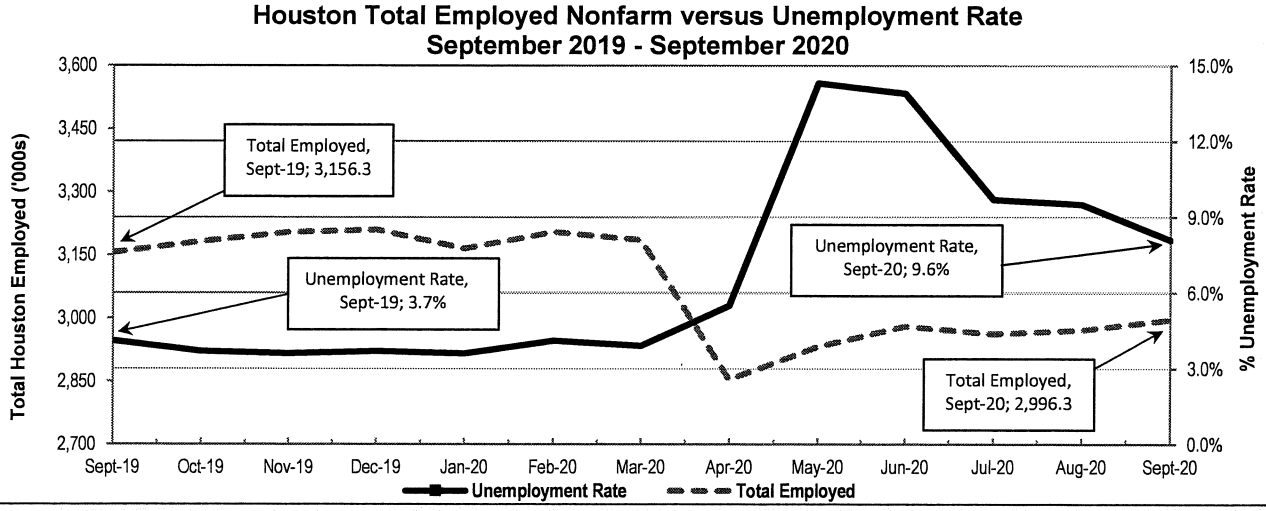



Oil prices show a decrease of 6.4% in September from August. Compared to September 2019, oil prices are down by 30.4%. Rig counts show an increase of 1.7% in September from August. Compared to September 2019, rig counts are down by 75.1%.
Source: US Energy Information Administration & Baker Hughes Rig Counts



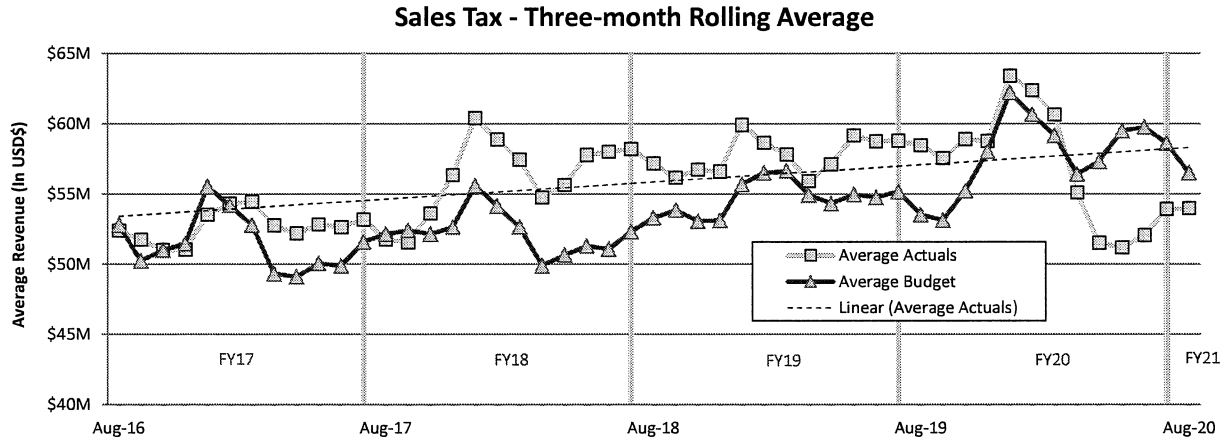

Single-family home sales showed a decrease of 1.0% in September from August. According to HAR, single-family home sales totaled 9,101 units compared to 7,050 units a year earlier, an increase of 29.1%.
Source: HAR.COM

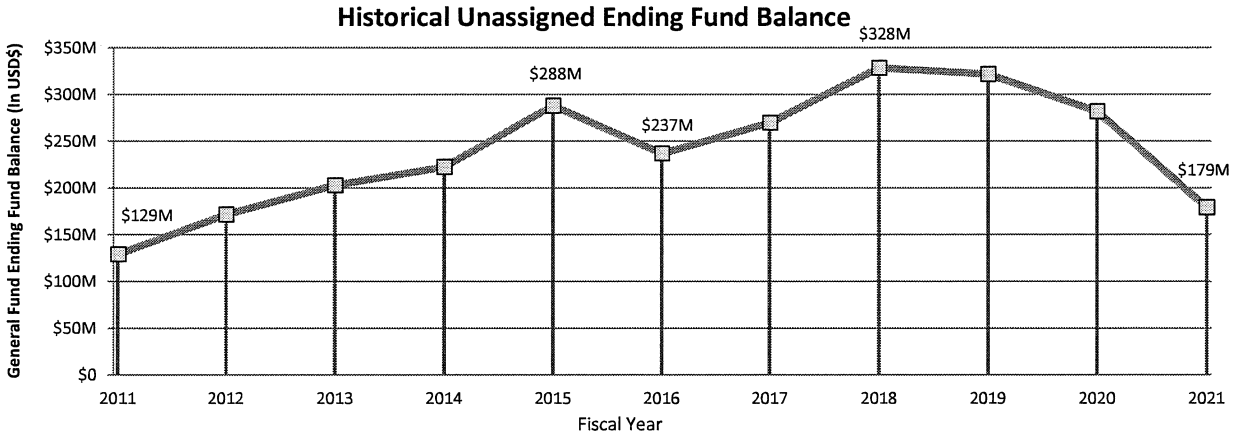


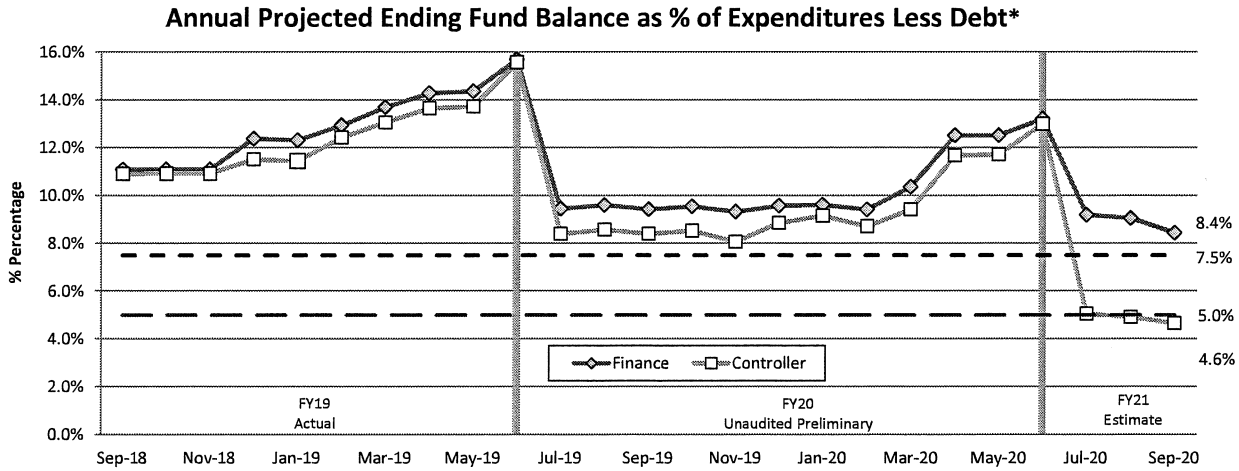

The Total Employed shows a decrease from September 2020 of 3,156 to September 2020 of 2,996.
The Unemployment rate shows an increase from September 2019 of 3.7% to September 2020 of 9.6%.
Source: Bureau of Labor Statistics

General Fund (Fund 1000)

# Sales Tax Growth and Comparative Fund Balance




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

CITY OF HOUSTON
TEXAS

## General Fund (Fund 1000)

For the period ended September 30, 2020
(amounts expressed in thousands)

Actual YTD
Current Budget

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 Controller's Projection | FY2021 Finance Projection | FY2021 Actual YTD | Controller - Finance Variance | Finance | Controller |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| General Property Taxes | 1,222,154 | 1,233,391 | 1,233,391 | 1,233,391 | 1,233,391 | 9,237 | - | ✓ | ✓ |
| Industrial Assessments | 24,797 | 19,311 | 19,311 | 18,050 | 19,311 | 16 | (1,261) | ✓ | |
| Sales Tax | 684,425 | 675,000 | 675,000 | 610,000 | 675,000 | 167,578 | (65,000) | ✓ | |
| Other Taxes | 15,379 | 19,528 | 19,528 | 15,390 | 13,600 | - | 1,790 | | |
| Electric Franchise | 100,774 | 99,454 | 99,454 | 97,465 | 99,454 | 24,500 | (1,989) | ✓ | ✓ |
| Telephone Franchise | 30,309 | 24,455 | 24,455 | 23,966 | 24,455 | 6,588 | (489) | ✓ | ✓ |
| Gas Franchise | 12,386 | 13,034 | 13,034 | 12,774 | 13,034 | 3,258 | (260) | ✓ | ✓ |
| Other Franchise | 24,666 | 20,316 | 20,316 | 19,909 | 20,316 | 5,118 | (407) | ✓ | ✓ |
| Licenses and Permits | 32,507 | 33,989 | 33,989 | 31,464 | 33,989 | 7,312 | (2,525) | ✓ | |
| Intergovernmental | 44,523 | 54,682 | 54,682 | 63,553 | 63,553 | 10,840 | - | ✓ | ✓ |
| Charges for Services | 65,842 | 82,197 | 82,197 | 78,809 | 81,596 | 14,984 | (2,787) | ✓ | ✓ |
| Direct Interfund Services | 59,174 | 63,175 | 63,175 | 63,146 | 63,146 | 14,108 | - | ✓ | ✓ |
| Indirect Interfund Services | 27,789 | 24,258 | 24,258 | 24,258 | 24,258 | 1,534 | - | ✓ | ✓ |
| Municipal Courts Fines and Forfeits | 16,989 | 19,744 | 19,744 | 16,881 | 19,744 | 3,123 | (2,863) | ✓ | |
| Other Fines and Forfeits | 3,424 | 3,846 | 3,846 | 3,072 | 3,496 | 368 | (424) | | |
| Interest | 10,485 | 9,011 | 9,011 | 6,900 | 9,011 | 1,088 | (2,111) | ✓ | |
| Miscellaneous/Other | 14,693 | 13,978 | 13,978 | 11,722 | 13,977 | 2,028 | (2,255) | ✓ | |
| **Total Revenues** | **2,390,316** | **2,409,369** | **2,409,369** | **2,330,750** | **2,411,331** | **271,680** | **(80,581)** | ✓ | |
| **Expenditures** | | | | | | | | | |
| Administration & Regulatory Affairs | 27,816 | 29,592 | 29,018 | 29,018 | 29,018 | 6,480 | - | ✓ | ✓ |
| City Council | 9,335 | 10,843 | 10,637 | 10,637 | 10,637 | 1,817 | - | ✓ | ✓ |
| City Secretary | 1,114 | 1,013 | 993 | 993 | 993 | 220 | - | ✓ | ✓ |
| Controller | 7,710 | 8,678 | 8,420 | 8,420 | 8,420 | 1,949 | - | ✓ | ✓ |
| Finance | 16,755 | 18,955 | 18,445 | 18,445 | 18,445 | 3,778 | - | ✓ | ✓ |
| Fire | 492,800 | 509,951 | 509,951 | 510,661 | 510,661 | 125,598 | - | ✓ | ✓ |
| General Services | 41,953 | 44,834 | 44,410 | 44,410 | 44,410 | 8,148 | - | ✓ | ✓ |
| Housing and Community Development | 560 | 516 | 516 | 516 | 516 | 263 | - | ✓ | ✓ |
| Houston Emergency Center | 9,617 | 9,617 | 9,617 | 9,617 | 9,617 | 2,404 | - | ✓ | ✓ |
| Houston Health Department | 55,750 | 62,793 | 62,793 | 62,793 | 62,793 | 21,432 | - | ✓ | ✓ |
| Houston Public Works | 27,651 | 27,157 | 27,130 | 27,130 | 27,130 | 2,226 | - | ✓ | ✓ |
| Human Resources | 2,383 | 2,529 | 2,414 | 2,414 | 2,414 | 578 | - | ✓ | ✓ |
| Information Technology | 6,081 | - | - | - | - | 47 | - | | |
| Legal | 14,748 | 16,060 | 15,894 | 15,894 | 15,894 | 3,787 | - | ✓ | ✓ |
| Library | 40,321 | 43,650 | 42,405 | 42,405 | 42,405 | 8,575 | - | ✓ | ✓ |
| Mayor's Office | 7,439 | 7,576 | 7,483 | 7,483 | 7,483 | 1,912 | - | ✓ | ✓ |
| Municipal Courts | 27,870 | 30,047 | 29,312 | 29,312 | 29,312 | 6,709 | - | ✓ | ✓ |
| Neighborhoods | 10,369 | 11,519 | 11,220 | 11,220 | 11,220 | 2,313 | - | ✓ | ✓ |
| Office of Business Opportunity | 3,335 | 3,820 | 3,701 | 3,701 | 3,701 | 910 | - | ✓ | ✓ |
| Parks and Recreation | 69,673 | 66,225 | 64,781 | 64,781 | 64,781 | 12,629 | - | ✓ | ✓ |
| Planning and Development | 3,866 | 3,448 | 3,335 | 3,359 | 3,359 | 799 | - | ✓ | ✓ |
| Police | 897,685 | 930,934 | 930,934 | 930,934 | 930,934 | 218,836 | - | ✓ | ✓ |
| Solid Waste Management | 96,955 | 88,976 | 88,698 | 88,698 | 88,698 | 17,136 | - | ✓ | ✓ |
| **Total Departmental Expenditures** | **1,871,786** | **1,928,731** | **1,922,108** | **1,922,841** | **1,922,841** | **448,546** | **-** | ✓ | ✓ |
| General Government | 191,745 | 186,370 | 192,994 | 199,670 | 199,670 | 44,653 | - | | |
| **Total Expenditures Other Than Debt** | **2,063,531** | **2,115,101** | **2,115,101** | **2,122,511** | **2,122,511** | **493,199** | **-** | | |
| Other Adjustments* | - | (5,200) | (5,200) | (5,200) | (5,200) | - | - | | |
| Captured Revenue Transfer to DDSRF | 46,476 | 86,291 | 86,291 | 86,291 | 86,291 | - | - | | |
| Debt Service Transfer | 352,727 | 316,553 | 316,553 | 316,553 | 316,553 | - | - | | |
| **Total Expenditures and Other Uses** | **2,462,734** | **2,512,745** | **2,512,745** | **2,520,155** | **2,520,155** | **493,199** | **-** | | |
| **Net Current Activity** | **(72,418)** | **(103,376)** | **(103,376)** | **(189,405)** | **(108,824)** | **(221,519)** | **(80,581)** | | |
| **Other Financing Sources (Uses)** | | | | | | | | | |
| Transfers from Other Funds | 12,954 | 10,199 | 10,199 | 3,199 | 3,199 | 402 | - | | |
| Sale of Capital Assets | 21,487 | 2,500 | 2,500 | 2,500 | 2,500 | 15 | - | ✓ | ✓ |
| **Total Other Financing Sources (Uses)** | **34,441** | **12,699** | **12,699** | **5,699** | **5,699** | **418** | **-** | | |
| **Fund Balances** | | | | | | | | | |
| Fund Balance - Beginning of Year | 321,439 | 282,070 | 282,070 | 282,070 | 282,070 | 282,070 | - | | |
| Changes to Designated Fund Balance** | - | 168 | 168 | 168 | 168 | - | - | | |
| Budgeted Increase/(Decrease) in Fund Balance | (37,977) | (90,678) | (90,678) | (90,678) | (90,678) | (221,101) | - | | |
| Change in Inventory/Prepaid Items/Imprest Cash | (1,392) | - | - | - | - | - | - | | |
| (Budgeted Gap)/Increase in Fund Balance*** | - | - | - | (93,029) | (12,448) | - | (80,581) | | |
| **Fund Balance, End of Year**** | **282,070** | **191,560** | **191,560** | **98,531** | **179,112** | **60,969** | **(80,581)** | | |

*Adjustments includes debt prepayment from Building Inspection Fund.

**The total designation for the Budget Stabilization Fund is approximately $16.2 million. In FY2018, $20 million was transferred to Disaster Recovery Fund (Fund 5303) for Hurricane Harvey and was replenished in FY2020, per the Financial Policies. Subsequently, $5 million was transferred to the COVID-19 Disaster Fund (Fund 5306) for Coronavirus 2019 pandemic which will need to be replenished by FY2022 to the Budget Stabilization 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-F81You-Go (PAYGO) which is $159,188 based on current projections. The City will be $60,658 below 7.5% based on the Controller's Projections for FY2021.

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.

**Coronavirus Relief Fund 5307**
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Budget | Unaudited March 1, 2020 to June 30, 2020 | Current Fiscal Year | | Cumulative March 1, 2020 to September 30, 2020 | Budget vs Actual (Cumulative Spend vs Approved Budget) Under/(Over) |
|---|---|---|---|---|---|---|
| | | | MTD Actual | YTD Actual | | |
| **Cash Inflows** | | | | | | |
| Coronavirus Relief Funds (CRF)[2] | $ 404,869 | $ 404,869 | $ - | $ - | $ 404,869 | |
| Interest Income | $ 309 | $ 158 | $ 34 | $ 151 | $ 309 | |
| **Total Inflows** | $ 405,178 | $ 405,027 | $ 34 | $ 151 | $ 405,178 | |
| **Cash Outflows - Category of Spending**[1], [3] | | | | | | |
| Payroll for public health and safety employees | $ 63,485 | $ 36,142 | $ 1,708 | $ 2,604 | $ 38,746 | $ 24,738 |
| Budgeted personnel and services diverted to a substantially different use | $ 7,886 | $ 3,849 | $ 1,058 | $ 1,058 | $ 4,907 | $ 2,979 |
| Improvements to telework capabilities of public employees | $ 18,327 | $ 208 | $ 3,187 | $ 3,187 | $ 3,395 | $ 14,931 |
| Medical expenses | $ 19,379 | $ 1,668 | $ 1,110 | $ 1,967 | $ 3,635 | $ 15,744 |
| Public Health expenses | $ 194,651 | $ 13,007 | $ 16,377 | $ 24,165 | $ 37,172 | $ 157,478 |
| Economic Support | $ 52,500 | $ 14,851 | $ 9,868 | $ 14,517 | $ 29,368 | $ 23,132 |
| All items not listed above[4], [5], [6] | $ 48,951 | $ 210 | $ 310 | $ 10,573 | $ 10,783 | $ 38,169 |
| **Total Outflows** | $ 405,178 | $ 69,935 | $ 33,619 | $ 58,071 | $ 128,006 | $ 277,172 |
| **Net Current Flows** | | $ 335,092 | $ (33,585) | $ (57,920) | $ 277,172 | |
| **Outstanding Encumbrances**[7] | | $ 12,054 | $ 37,616 | $ 145,653 | $ 157,708 | |

Note:
1. Current amounts in the Budget column are fluid and subject to change.
2. Period of Performance: March 1, 2020 through December 30, 2020.
3. The initial CRF spend plan was presented to City Council in July 2020.
4. $10.4M in this expenditure category is related to the payment to the Zoo for COVID-19 related activities.
5. In accordance with US Treasury guidelines interest earnings is included as part of this projected spend.
6. As of the MoFR period end reporting date, the Budget amount includes $26M of Contingency.
7. Projected outflows includes purchase orders being utilized by CRF activities.

**HAS Disaster Cost Recovery - CARES Act - Coronavirus Mitigation - Fund 8045 [1]**
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Budget | Unaudited March 1, 2020 to June 30, 2020 | Current Fiscal Year | | Cumulative March 1, 2020 to September 30, 2020 | Budget vs Actual (Cumulative Spend vs Approved Budget) Under/(Over) |
|---|---|---|---|---|---|---|
| | | | MTD Actual | YTD Actual | | |
| **Cash Inflows** | | | | | | |
| CARES Act reimbursements to HAS[2], [3],[5], [6] | $ 200,211 | $ 8,057 | $ 78,120 | $ 78,120 | $ 86,177 | $ 114,034 |
| Interest Income | $ - | $ - | $ 30 | $ 30 | $ 30 | $ (30) |
| **Total Inflows** | $ 200,211 | $ 8,057 | $ 78,149 | $ 78,149 | $ 86,207 | $ 114,004 |
| **Cash Outflows - CRF Category of Spending [2], [3], [4]** | | | | | | |
| Payroll for public health and safety employees | $ - | $ - | $ - | $ - | $ - | $ - |
| Budgeted personnel and services diverted to a substantially different use | $ - | $ - | $ - | $ - | $ - | $ - |
| Improvements to telework capabilities of public employees | $ - | $ - | $ - | $ - | $ - | $ - |
| Medical expenses | $ - | $ - | $ - | $ - | $ - | $ - |
| System Debt Service transfers 532080 [5] | $ 141,910 | $ 8,057 | $ 10,206 | $ 10,206 | $ 18,264 | $ 123,646 |
| Parking Services Contract 520116 [5] | $ 58,302 | $ - | $ 6,589 | $ 6,589 | $ 6,589 | $ 51,712 |
| Constr Site Work Svc 520126 | | $ - | $ - | $ - | $ - | $ - |
| **Total Outflows** | $ 200,211 | $ 8,057 | $ 16,796 | $ 16,796 | $ 24,853 | $ 175,358 |
| **Net Current Flows** | $ - | $ - | $ 61,354 | $ 61,354 | $ 61,354 | $ (61,354) |

**Notes:**
1. Funding comes directly from the Treasury's general fund to the Federal Aviation Administration.
2. The current amounts in the Budget column are fluid and subject to change.
3. Period of performance began January 20, 2020 with no established ending date for major airports. However proceeds received must be spent within 4 years of receipt.
4. If CARES Act proceeds are spent on debt service funding or debt service payments, the debt service must come due no earlier than March 27, 2020.
5. CARES Act Reimbursement were received and used to cover Subordinate Lien Debt Service and Parking Services Contract expenses.
6. HAS is entitled for CARES Act Grant in the amount of $200 millions.

**Harvey - CDBG Disaster Recovery**
For the period ended September 30, 2020
(in thousands)

| | Actual Inception through FY2020 | QTD Actual | YTD Actual | Actual Inception through September 30, 2020 |
|---|---|---|---|---|
| **Cash Inflows**[1] | | | | |
| Homeowner Assistance Program (HoAP) | $ 59 | $ 804 | $ 804 | $ 863 |
| Single Family Development Program | - | - | - | - |
| Multifamily Rental Program | 20,728 | - | - | 20,728 |
| Small Rental Program | - | - | - | - |
| Homebuyer Assistance Program | 960 | 1,080 | 1,080 | 2,040 |
| Buyout Program | - | - | - | - |
| Public Services | - | - | - | - |
| Economic Revitalization Program | - | - | - | - |
| Housing Administration[2] | - | 107 | 107 | 107 |
| Planning[2] | - | 53 | 53 | 53 |
| **Other Cash Inflows** | | | | |
| Program Income | - | - | - | - |
| Transfers from Other Funds | - | - | - | - |
| **Total Inflows** | **$ 21,747** | **$ 2,043** | **$ 2,043** | **$ 23,790** |
| **Cash Outflows**[1] | | | | |
| Homeowner Assistance Program | $ 21,240 | $ 6,932 | $ 6,932 | $ 28,172 |
| Single Family Development Program | 166 | 6 | 6 | 172 |
| Multifamily Rental Program | 30,052 | 15,142 | 15,142 | 45,194 |
| Small Rental Program | 115 | 21 | 21 | 136 |
| Homebuyer Assistance Program | 4,445 | 968 | 968 | 5,413 |
| Buyout Program | 67 | 45 | 45 | 112 |
| Public Services | 658 | 377 | 377 | 1,035 |
| Economic Revitalization Program | 116 | 66 | 66 | 181 |
| Housing Administration[2] | 10,144 | 1,565 | 1,565 | 11,709 |
| Planning[2] | 1,181 | 4 | 4 | 1,185 |
| **Other Cash Outflows** | | | | |
| Transfers to Other Funds | - | - | - | - |
| **Total Outflows** | **$ 68,183** | **$ 25,127** | **$ 25,127** | **$ 93,310** |
| **Net Current Flows**[3] | **$ (46,436)** | **$ (23,084)** | **$ (23,084)** | **$ (69,520)** |

**Notes:**

1. This analysis tracks inflows and outflows based on entries in SAP, reconciliations between funds are not presented here.
2. 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.
3. Negative Net Current Flow is due to expenditures pending reimbursement from Funder.

**Harvey - Disaster Recovery Funds** [1,2]
For the period ended September 30, 2020
(in thousands)

| | Actual Inception through FY2020 | QTD Actual | YTD Actual | Actual Inception through September 30, 2020 |
|---|---|---|---|---|
| **Cash Inflows** [5] | | | | |
| FEMA Cash Advance Category A | $ - | $ - | $ - | $ - |
| FEMA Cash Advance Category B | - | - | - | - |
| FEMA Reimbursements | 291,598 | 8,438 | 8,438 | 300,036 |
| State Assistance [10] | 41,089 | - | - | 41,089 |
| Transfer from Budget Stabilization Fund [4] | 20,000 | - | - | 20,000 |
| Transfer from Other Funds | 5,000 | - | - | 5,000 |
| Insurance Advance [7] | 102,673 | - | - | 102,673 |
| **Total Inflows** | **$ 460,360** | **$ 8,438** | **$ 8,438** | **$ 468,798** |
| **Cash Outflows** [5] | | | | |
| Debris Removal (Category A) [3,6] | 108,763 | - | - | 108,763 |
| Emergency Protective Measures (Category B)* [3,9] | 115,142 | - | - | 115,142 |
| Roads and Bridges (Category C) * [3] | - | - | - | - |
| Water Control Facilities (Category D)* [3] | - | - | - | - |
| Buildings and Equipment (Category E)* [3] | 37,504 | 250 | 250 | 37,754 |
| Utilities (Category F)* [3] | 4,613 | 139 | 139 | 4,752 |
| Parks Recreational Areas, and Other Facilities (Category G)* [3] | 31,237 | - | - | 31,237 |
| Direct/Indirect Administrative Cost | 28,410 | 497 | 497 | 28,907 |
| Insurance Premium | 24,674 | - | - | 24,674 |
| Transfer to Other Funds | 857 | - | - | 857 |
| Transfer to Budget Stabilization Fund [4] | 20,000 | - | - | 20,000 |
| Insurance Proceeds Allocations [8] | 32,279 | - | - | 32,279 |
| **Total Outflows** | **$ 403,479** | **$ 886** | **$ 886** | **$ 404,365** |
| **Net Current Flows** | **$ 56,880** | **$ 7,552** | **$ 7,552** | **$ 64,432** |

**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. This report includes Fund 5303 General Government Disaster Recovery, Fund 5304 Storm Water Disaster Recovery, Fund 8044 Aviation Disaster Recovery O&M, Fund 8386 Combined Utility Disaster Recovery.
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. 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. Accordingly, a total of $20M was replenished to Budget Stabilization Fund in FY 2020.
5. This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
6. 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.
7. 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. November 13, 2019.
8. 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.
9. Includes reimbursements of HPW project worksheet for Emergency Protective Measures (CAT-B).
10. $8.9M remitted back to Office of the Governor (OOG) against State Grant, per OOG recoupment letter and 2nd amendment in November 2019. The Grant expired on 08-31-2020, 100% funds were utilized.

CITY OF HOUSTON
TEXAS

Aviation Operating Fund
For the period ended September 30,2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Operating Revenues** | | | | | | |
| Landing Area | $ 96,218 | $ 97,021 | $ 97,021 | $ 14,193 | $ 64,875 | $ 64,875 |
| Bldg and Ground Area | 222,957 | 222,523 | 222,523 | 38,270 | 162,317 | 162,317 |
| Parking and Concession | 146,910 | 138,068 | 138,068 | 13,912 | 77,428 | 77,428 |
| Other | 5,839 | 6,036 | 6,036 | 1,205 | 3,080 | 3,080 |
| Total Operating Revenues | 471,924 | 463,648 | 463,648 | 67,580 | 307,700 | 307,700 |
| **Operating Expenses** | | | | | | |
| Personnel | 104,080 | 114,075 | 114,075 | 26,499 | 112,844 | 112,844 |
| Supplies | 8,223 | 6,601 | 6,557 | 1,272 | 5,457 | 5,457 |
| Services | 184,753 | 202,560 | 202,593 | 35,110 | 165,071 | 165,071 |
| Non-Capital Outlay | 1,359 | 1,880 | 1,890 | 266 | 1,714 | 1,714 |
| Total Operating Expenses | 298,415 | 325,116 | 325,116 | 63,147 | 285,085 | 285,085 |
| Operating Income (Loss) | 173,509 | 138,532 | 138,532 | 4,433 | 22,615 | 22,615 |
| **Non-Operating Revenues (Expenses)** | | | | | | |
| Interest Income | 19,503 | 17,275 | 17,275 | 3,131 | 13,000 | 13,000 |
| Other | 173 | 0 | 0 | 2,543 | 0 | 0 |
| Total Non-Operating Rev (Exp) | 19,676 | 17,275 | 17,275 | 5,674 | 13,000 | 13,000 |
| Income (Loss) Before Operating Transfers | 193,185 | 155,807 | 155,807 | 10,107 | 35,615 | 35,615 |
| **Operating Transfers** | | | | | | |
| Interfund Transfer - Oper Reserve | 0 | 1,000 | 1,000 | 0 | 1,000 | 1,000 |
| Debt Service Principal | 60,519 | 57,887 | 57,887 | 10,681 | 0 | 0 |
| Debt Service Interest | 50,868 | 67,652 | 67,652 | 11,037 | 111 | 111 |
| Renewal and Replacement | 0 | 23,500 | 23,500 | 40,000 | 57,625 | 57,625 |
| Capital Improvement | 9,962 | 5,768 | 5,768 | 0 | (23,121) | (23,121) |
| Total Operating Transfers | 121,349 | 155,807 | 155,807 | 61,718 | 35,615 | 35,615 |
| Net Income (Loss) Operating Fund Only | $ 71,836 | $ 0 | $ 0 | $ (51,611) | $ 0 | $ 0 |

**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 September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Operating Revenues** | | | | | | |
| Facility Rentals | $ 1,449 | $ 1,449 | $ 1,449 | $ 1,449 | $ 1,449 | $ 1,449 |
| Parking | 8,082 | 10,424 | 10,424 | 1,741 | 10,424 | 10,424 |
| Total Operating Revenues | 9,531 | 11,873 | 11,873 | 3,190 | 11,873 | 11,873 |
| **Operating Expenses** | | | | | | |
| Personnel | 217 | 233 | 233 | 56 | 233 | 233 |
| Services | 23 | 120 | 120 | 20 | 120 | 120 |
| Total Operating Expenses | 240 | 352 | 352 | 76 | 352 | 352 |
| Operating Income (Loss) | 9,291 | 11,520 | 11,520 | 3,114 | 11,520 | 11,520 |
| **Non-Operating Revenues (Expenses)** | | | | | | |
| Hotel Occupancy Tax | | | | | | |
| Current | 83,042 | 62,675 | 62,675 | 4,914 | 62,675 | 62,675 |
| Delinquent | 1,398 | 1,000 | 1,000 | 780 | 1,000 | 1,000 |
| Net Hotel Occupancy Tax | 84,440 | 63,675 | 63,675 | 5,693 | 63,675 | 63,675 |
| Interest Income | 310 | 400 | 400 | 44 | 400 | 400 |
| Other Interest Expense | (206) | (217) | (217) | (118) | (217) | (217) |
| Other | 292 | 292 | 292 | 292 | 292 | 292 |
| Total Non-Operating Rev (Exp) | 84,836 | 64,150 | 64,150 | 5,911 | 64,150 | 64,150 |
| Income (Loss) Before Operating Transfers | 94,127 | 75,670 | 75,670 | 9,025 | 75,670 | 75,670 |
| **Operating Transfers** | | | | | | |
| Transfers for Interest | 14,471 | 17,782 | 17,782 | 3,942 | 17,782 | 17,782 |
| Transfers for Principal | 13,185 | 10,621 | 10,621 | 3,044 | 10,621 | 10,621 |
| Transfer to Component Unit | 64,094 | 45,174 | 45,174 | (774) | 45,174 | 45,174 |
| Transfers to General Fund | 1,449 | 1,449 | 1,449 | 725 | 1,449 | 1,449 |
| Transfers to Debt Service | 108 | 185 | 185 | 0 | 185 | 185 |
| Total Operating Transfers | 93,307 | 75,211 | 75,211 | 6,937 | 75,211 | 75,211 |
| Net Income (Loss) Operating Fund Only | $ 820 | $ 459 | $ 459 | $ 2,088 | $ 459 | $ 459 |

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 September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Operating Revenues** | | | | | | |
| Water Sales | $ 580,596 | $ 592,118 | $ 592,118 | $ 164,874 | $ 592,118 | $ 592,118 |
| Sewer Sales | 499,833 | 515,679 | 515,679 | 139,799 | 515,679 | 515,679 |
| Penalties | 9,642 | 11,000 | 11,000 | 3,444 | 11,000 | 11,000 |
| Other | 12,431 | 11,361 | 11,361 | 2,611 | 11,361 | 11,361 |
| Total Operating Revenues | 1,102,502 | 1,130,157 | 1,130,157 | 310,728 | 1,130,157 | 1,130,157 |
| **Operating Expenses** | | | | | | |
| Personnel | 191,724 | 212,508 | 212,508 | 50,488 | 212,508 | 212,508 |
| Supplies | 48,437 | 51,019 | 51,340 | 8,908 | 51,019 | 51,019 |
| Electricity and Gas | 45,485 | 45,789 | 45,629 | 9,018 | 45,789 | 45,789 |
| Contracts & Other Payments | 173,229 | 229,363 | 229,769 | 15,425 | 229,363 | 229,363 |
| Non-Capital Equipment | 2,489 | 2,467 | 2,686 | 290 | 2,467 | 2,467 |
| Total Operating Expenses | 461,364 | 541,146 | 541,931 | 84,129 | 541,146 | 541,146 |
| Operating Income (Loss) | 641,138 | 589,011 | 588,226 | 226,600 | 589,011 | 589,011 |
| **Non-Operating Revenues (Expenses)** | | | | | | |
| Interest Income | 18,718 | 17,015 | 17,015 | 3,818 | 17,015 | 17,015 |
| Sale of Property, Mains & Scrap | 1,146 | 2,325 | 2,325 | 10 | 2,325 | 2,325 |
| Other** | 15,995 | 12,694 | 12,694 | 3,686 | 12,694 | 12,694 |
| Impact Fees | 32,073 | 25,000 | 25,000 | 12,225 | 25,000 | 25,000 |
| CWA & TRA Contracts (Prin.&Int.) | (7,307) | (6,399) | (6,399) | (2,509) | (6,399) | (6,399) |
| Total Non-Operating Rev (Exp) | 60,625 | 50,635 | 50,635 | 17,231 | 50,635 | 50,635 |
| Income (Loss) Before Operating Transfers | 701,763 | 639,646 | 638,861 | 243,830 | 639,646 | 639,646 |
| **Operating Transfers** | | | | | | |
| System Debt Service Transfer | 486,774 | 535,939 | 535,939 | 11,893 | 535,939 | 535,939 |
| CWA & TRA Contracts (P & I) Luce Bayou | (4,348) | 4,173 | 4,173 | (184) | 4,173 | 4,173 |
| Transfer to PIB - Water & Sewer | 5,577 | 5,050 | 5,050 | 378 | 5,050 | 5,050 |
| Transfer to Capital Project Fund | 40 | 70,000 | 70,000 | 0 | 70,000 | 70,000 |
| Pension Liability Prin & Int | 5,019 | 8,085 | 8,085 | 6 | 8,085 | 8,085 |
| Equipment Acquisition | 31,606 | 44,392 | 45,527 | 2,909 | 44,392 | 44,392 |
| Transfer to Storm Water | 45,304 | 66,540 | 64,620 | 10,741 | 66,540 | 66,540 |
| Total Operating Transfers | 569,972 | 734,179 | 733,394 | 25,744 | 734,179 | 734,179 |
| Net Current Activity Operating Fund Only | $ 131,791 | $ (94,533) | $ (94,533) | $ 218,086 | $ (94,533) | $ (94,533) |

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 September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Other Interfund Services | $ 0 | $ 60 | $ 60 | $ 0 | $ 60 | $ 60 |
| Miscellaneous | 2,057 | 45 | 45 | 4 | 45 | 45 |
| Total Revenues | 2,057 | 105 | 105 | 4 | 105 | 105 |
| **Expenditures** | | | | | | |
| Personnel | 23,139 | 25,771 | 25,770 | 6,000 | 25,771 | 25,771 |
| Supplies | 1,097 | 1,922 | 1,925 | 196 | 1,922 | 1,922 |
| Other Services | 16,581 | 20,414 | 20,785 | 1,391 | 20,414 | 20,414 |
| Capital Outlay | 917 | 10,980 | 10,607 | 722 | 10,980 | 10,980 |
| Total Expenditures | 41,734 | 59,087 | 59,087 | 8,309 | 59,087 | 59,087 |
| Net Current Activity | (39,677) | (58,982) | (58,982) | (8,305) | (58,982) | (58,982) |
| **Other Financing Sources (Uses)** | | | | | | |
| Interest Income | 170 | 80 | 80 | 22 | 80 | 80 |
| Transfers In - CUS | 45,303 | 66,540 | 66,540 | 10,741 | 66,540 | 66,540 |
| Transfers In - DD&SRF | 6,575 | 9,000 | 9,000 | 1,625 | 9,000 | 9,000 |
| Transfer Out -Capital Project | (6) | 0 | 0 | 0 | 0 | 0 |
| Debit Service Principal | (908) | (1,108) | (1,108) | (347) | (1,108) | (1,108) |
| Transfer Out -Discretionary Debt | (15,248) | (16,231) | (16,231) | (3,835) | (16,231) | (16,231) |
| Total Other Financing Sources (Uses) | 35,886 | 58,281 | 58,281 | 8,206 | 58,281 | 58,281 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses) | (3,791) | (701) | (701) | (99) | (701) | (701) |
| Fund Balance, Beginning of Year | 6,606 | 2,815 | 2,815 | 2,815 | 2,815 | 2,815 |
| Fund Balance, End of Year | $ 2,815 | $ 2,114 | $ 2,114 | $ 2,716 | $ 2,114 | $ 2,114 |

Note: The Storm Water Fund is not technically an enterprise fund, but is grouped under enterprise fund for clarity.

Dedicated Drainage & Street Renewal Fund (Ad - Valorem)
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| Capital Outlay | $ 0 | $ 13,993 | $ 13,993 | $ 0 | $ 13,993 | $ 13,993 |
| Total Expenditures | 0 | 13,993 | 13,993 | 0 | 13,993 | 13,993 |
| Net Current Activity | 0 | 13,993 | 13,993 | 0 | 13,993 | 13,993 |
| **Other Financing Sources (Uses)** | | | | | | |
| Interest Income | 0 | 75 | 75 | 92 | 75 | 75 |
| Transfers In - General Fund | 0 | 86,291 | 86,291 | 0 | 86,291 | 86,291 |
| Transfers In - Special Revenue | 0 | 48,830 | 48,830 | 38,830 | 48,830 | 48,830 |
| Transfers Out - Capital Projects | 0 | (58,610) | (58,610) | (2,089) | (58,610) | (58,610) |
| Transfers Out Ch380 Trans Other Fund | 0 | (3,910) | (3,910) | 0 | (3,910) | (3,910) |
| Total Other Financing Sources (Uses) | 0 | 72,676 | 72,676 | 36,833 | 72,676 | 72,676 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses) | 0 | 86,669 | 86,669 | 36,833 | 86,669 | 86,669 |
| Fund Balance, Beginning of Year | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance, End of Year | $ 0 | $ 86,669 | $ 86,669 | $ 36,833 | $ 86,669 | $ 86,669 |

Note: The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped under the enterprise fund for clarity.
* This amount is based on the Captured Ad Valorem Tax Revenue as calculated below:

| | FY2021 Adopted Budget | FY2021 Projection | FY2021 Year to Date Actual |
|---|---|---|---|
| Property Tax Revenue - General Fund ($0.118 equivalent of City's Ad Valorem Tax Levy) | $ 205,111 | $ 205,111 | $ 0 |
| Less Street & Drainage Debt Service (General Fund) | (118,820) | (118,820) | 0 |
| Captured Revenues * (to be transferred to Dedicated Drainage & Street Renewal Fund) | $ 86,291 | $ 86,291 | $ 0 |

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 September 30) is $3.576 billion. The portion of the debt associated with drainage and street improvements is estimated at $811.2 million.

About the Fund:
Prior to FY2021, this fund was a part of DDSRF-Fund 2310. The DDSRF funds group provides a dedicated, pay-as-you-go fund for enhancement, improvement and ongoing renewal of Houston's drainage and streets, as well as traffic control operations. This fund is primarily funded by reimbursements under the Metro General Mobility Program.

Dedicated Drainage & Street Renewal Fund - Drainage Charge
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Drainage Charge Revenue * | $ 104,708 | $ 104,557 | $ 104,557 | $ 26,241 | $ 104,557 | $ 104,557 |
| Interfund Drainage Fee | 7,118 | 7,138 | 7,138 | 1,904 | 7,138 | 7,138 |
| Charges for Services | 1,157 | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 1,863 | 0 | 0 | 0 | 0 | 0 |
| Street Milling and Sales Earnings | 1,080 | 0 | 0 | 0 | 0 | 0 |
| Metro Intergovernmental Revenue | 73,755 | 0 | 0 | 0 | 0 | 0 |
| Operating Recoveries & Refunds | 32 | 2 | 2 | 6 | 2 | 2 |
| Miscellaneous/Other | 47 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 189,760 | 111,697 | 111,697 | 28,151 | 111,697 | 111,697 |
| **Expenditures** | | | | | | |
| Personnel | 37,636 | 2,126 | 2,126 | 500 | 2,126 | 2,126 |
| Supplies | 12,072 | 97 | 3,097 | 0 | 97 | 97 |
| Other Services | 28,866 | 5,640 | 9,640 | 48 | 5,640 | 5,640 |
| Capital Outlay | 3,986 | 3 | 10,175 | 233 | 3 | 3 |
| Total Expenditures | 82,560 | 7,866 | 25,038 | 781 | 7,866 | 7,866 |
| Net Current Activity | 107,200 | 103,831 | 86,659 | 27,370 | 103,831 | 103,831 |
| **Other Financing Sources (Uses)** | | | | | | |
| Interest Income | 1,607 | 100 | 100 | 433 | 100 | 100 |
| Transfers In - General Fund | 46,509 | 0 | 0 | 0 | 0 | 0 |
| Debt Service Interest | 0 | (37) | (37) | 0 | (37) | (37) |
| Transfers Out - Special Revenue | 0 | (48,830) | (48,830) | (38,830) | (48,830) | (48,830) |
| Transfers Out - Comm'l Paper Agent Fees | (390) | (415) | (415) | (33) | (415) | (415) |
| Transfers Out - Capital Projects | (121,552) | (97,870) | (80,698) | (13,188) | (97,870) | (97,870) |
| Transfers Out - To Storm Water | (6,575) | (9,000) | (9,000) | (1,625) | (9,000) | (9,000) |
| Transfers Out Ch380 Trans Other Fund | (1,547) | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | (81,948) | (156,052) | (138,880) | (53,243) | (156,052) | (156,052) |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses) | 25,252 | (52,221) | (52,221) | (25,873) | (52,221) | (52,221) |
| Fund Balance, Beginning of Year | 68,736 | 93,988 | 93,988 | 93,988 | 93,988 | 93,988 |
| Fund Balance, End of Year | $ 93,988 | $ 41,767 | $ 41,767 | $ 68,115 | $ 41,767 | $ 41,767 |

Note: The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped under the enterprise fund for clarity.
*The Drainage Charge Revenue YTD includes all amounts billed. There is typically a 21 day lag between the billed and collected amounts.

About the Fund:
The DDSRF funds group provides a dedicated, pay-as-you-go fund for enhancement, improvement and ongoing renewal of Houston's drainage and streets, as well as traffic control operations. This fund is funded by the Drainage Fee.

Dedicated Drainage & Street Renewal Fund - Metro ET AL
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Charges for Services | $ 0 | $ 490 | $ 490 | $ 14 | $ 490 | $ 490 |
| Licenses & Permits | 0 | 2,003 | 2,003 | 391 | 2,003 | 2,003 |
| Street Milling and Sales Earnings | 0 | 760 | 760 | 206 | 760 | 760 |
| Metro Intergovernmental Revenue | 0 | 79,200 | 79,200 | 0 | 79,200 | 79,200 |
| Operating Recoveries & Refunds | 0 | 37 | 37 | 3 | 37 | 37 |
| Miscellaneous/Other | 0 | 135 | 135 | 7 | 135 | 135 |
| Total Revenues | 0 | 82,625 | 82,625 | 621 | 82,625 | 82,625 |
| **Expenditures** | | | | | | |
| Personnel | 0 | 39,483 | 39,483 | 9,243 | 39,483 | 39,483 |
| Supplies | 0 | 13,205 | 13,216 | 2,136 | 13,205 | 13,205 |
| Other Services | 0 | 26,728 | 26,717 | 1,955 | 26,728 | 26,728 |
| Capital Outlay | 0 | 803 | 803 | 0 | 803 | 803 |
| Total Expenditures | 0 | 80,219 | 80,219 | 13,334 | 80,219 | 80,219 |
| Net Current Activity | 0 | 2,406 | 2,406 | (12,713) | 2,406 | 2,406 |
| **Other Financing Sources (Uses)** | | | | | | |
| Transfers Out - Special Revenue | 0 | (1,070) | (1,070) | 0 | (1,070) | (1,070) |
| Total Other Financing Sources (Uses) | 0 | (1,070) | (1,070) | 0 | (1,070) | (1,070) |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses) | 0 | 1,336 | 1,336 | (12,713) | 1,336 | 1,336 |
| Fund Balance, Beginning of Year | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance, End of Year | $ 0 | $ 1,336 | $ 1,336 | $ (12,713) | $ 1,336 | $ 1,336 |

Note: The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped under the enterprise fund for clarity.

About the Fund:
Prior to FY2021, this fund was a part of DDSRF-Fund 2310. The DDSRF funds group provides a dedicated, pay-as-you-go fund for enhancement, improvement and ongoing renewal of Houston's drainage and streets, as well as traffic control operations. This fund is primarily funded by reimbursements under the Metro General Mobility Program.

CITY OF HOUSTON
TEXAS

Health Benefits Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Operating Revenues** | | | | | | |
| City Medical Plans | $ 346,803 | $ 388,330 | $ 388,330 | $ 94,895 | $ 388,330 | $ 388,330 |
| City Dental Plans | 11,511 | 11,828 | 11,828 | 2,911 | 11,828 | 11,828 |
| City Life Insurance Plans | 7,153 | 7,826 | 7,826 | 1,906 | 7,826 | 7,826 |
| Vision | 3,535 | 3,618 | 3,618 | 896 | 3,618 | 3,618 |
| Health Flexible Spending Account | 4,369 | 5,200 | 5,200 | 1,117 | 5,200 | 5,200 |
| Dependent Care Reimbursement | 306 | 425 | 425 | 63 | 425 | 425 |
| **Operating Revenues** | 373,677 | 417,227 | 417,227 | 101,788 | 417,227 | 417,227 |
| **Operating Expenses** | | | | | | |
| Medicare Advantage | 31,430 | 34,996 | 34,996 | 7,883 | 34,996 | 34,996 |
| City Medical Plan Claims - Cigna | 310,206 | 344,346 | 344,346 | 82,578 | 344,346 | 344,346 |
| City Dental Plan Claims | 11,511 | 11,828 | 11,828 | 2,912 | 11,828 | 11,828 |
| Vision | 3,535 | 3,618 | 3,618 | 896 | 3,618 | 3,618 |
| City Life Insurance Plans | 7,152 | 7,826 | 7,826 | 1,906 | 7,826 | 7,826 |
| Administrative Costs | 6,127 | 8,344 | 8,344 | 1,393 | 8,344 | 8,344 |
| Health Flexible Spending Account | 4,511 | 5,380 | 5,380 | 1,130 | 5,380 | 5,380 |
| Dependent Care | 306 | 425 | 425 | 63 | 425 | 425 |
| **Operating Expenses** | 374,778 | 416,762 | 416,762 | 98,761 | 416,762 | 416,762 |
| Operating Income (Loss) | (1,101) | 464 | 464 | 3,027 | 464 | 464 |
| **Non-Operating Revenues (Expenses)** | | | | | | |
| Interest Income | 1,714 | 1,000 | 1,000 | 292 | 1,000 | 1,000 |
| Prior Year Expense Recovery | 604 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Revenue | 724 | 0 | 0 | 0 | 0 | 0 |
| **Non-Operating Revenues (Expenses)** | 3,042 | 1,000 | 1,000 | 292 | 1,000 | 1,000 |
| Net Income (Loss) | 1,941 | 1,464 | 1,464 | 3,319 | 1,464 | 1,464 |
| Net Assets, Beginning of Year | 37,106 | 39,047 | 39,047 | 39,047 | 39,047 | 39,047 |
| Net Assets, End of Year | $ 39,047 | $ 40,511 | $ 40,511 | $ 42,366 | $ 40,511 | $ 40,511 |

**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 September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Operating Revenues** | | | | | | |
| Contributions | $ 1,272 | $ 1,287 | $ 1,287 | $ 319 | $ 1,287 | $ 1,287 |
| **Operating Revenues** | 1,272 | 1,287 | 1,287 | 319 | 1,287 | 1,287 |
| **Operating Expenses** | | | | | | |
| Management Consulting Services | 26 | 32 | 32 | 0 | 32 | 32 |
| Claims Payment Services | 119 | 160 | 160 | 9 | 160 | 160 |
| Employee Medical Claims | 1,427 | 1,300 | 1,300 | 226 | 1,300 | 1,300 |
| **Operating Expenses** | 1,572 | 1,492 | 1,492 | 235 | 1,492 | 1,492 |
| Operating Income (Loss) | (300) | (205) | (205) | 84 | (205) | (205) |
| **Non-Operating Revenues (Expenses)** | | | | | | |
| Interest Income | 189 | 160 | 160 | 36 | 160 | 160 |
| Miscellaneous Revenue | 2 | 0 | 0 | 0 | 0 | 0 |
| **Non-Operating Revenues (Expenses)** | 191 | 160 | 160 | 36 | 160 | 160 |
| Net Income (Loss) | (109) | (45) | (45) | 120 | (45) | (45) |
| Net Assets, Beginning of Year | 2,535 | 2,426 | 2,426 | 2,426 | 2,426 | 2,426 |
| Net Assets, End of Year | $ 2,426 | $ 2,381 | $ 2,381 | $ 2,546 | $ 2,381 | $ 2,381 |

**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 September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Operating Revenues** | | | | | | |
| Interfund Legal Services | $ 30,966 | $ 49,986 | $ 49,986 | $ 1,268 | $ 49,986 | $ 49,986 |
| **Operating Revenues** | 30,966 | 49,986 | 49,986 | 1,268 | 49,986 | 49,986 |
| **Operating Expenses** | | | | | | |
| Personnel | 7,934 | 9,123 | 9,123 | 1,993 | 9,123 | 9,123 |
| Supplies | 71 | 180 | 180 | 12 | 180 | 180 |
| Services: | | | | | | |
| Insurance Fees/Adm. | 16,726 | 21,985 | 21,985 | 1,183 | 21,985 | 21,985 |
| Claims and Judgments | 4,007 | 10,275 | 10,275 | 182 | 10,275 | 10,275 |
| Other Services | 2,176 | 8,423 | 8,423 | 340 | 8,423 | 8,423 |
| **Operating Expenses** | 30,914 | 49,986 | 49,986 | 3,710 | 49,986 | 49,986 |
| **Nonoperating Revenues (Expenses)** | | | | | | |
| Interest Income | (52) | 0 | 0 | 0 | 0 | 0 |
| **Nonoperating Revenues (Expenses)** | (52) | 0 | 0 | 0 | 0 | 0 |
| Net Income (Loss) | 0 | 0 | 0 | (2,442) | 0 | 0 |
| Net Assets, Beginning of Year | 82 | 82 | 82 | 82 | 82 | 82 |
| Net Assets, End of Year | $ 82 | $ 82 | $ 82 | $ (2,360) | $ 82 | $ 82 |

**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 September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Operating Revenues** | | | | | | |
| Contributions | $ 29,764 | $ 32,653 | $ 32,653 | $ 8,170 | $ 32,653 | $ 32,653 |
| **Operating Revenues** | 29,764 | 32,653 | 32,653 | 8,170 | 32,653 | 32,653 |
| **Operating Expenses** | | | | | | |
| Personnel | 5,433 | 6,607 | 6,607 | 1,447 | 6,607 | 6,607 |
| Supplies | 77 | 134 | 134 | 5 | 134 | 134 |
| Current Year Claims | 23,251 | 24,861 | 24,861 | 6,463 | 24,861 | 24,861 |
| Services | 1,032 | 938 | 938 | 84 | 938 | 938 |
| Capital Outlay | 0 | 131 | 131 | 61 | 131 | 131 |
| Non-Capital Outlay | 25 | 10 | 10 | 3 | 10 | 10 |
| **Operating Expenses** | 29,818 | 32,681 | 32,681 | 8,063 | 32,681 | 32,681 |
| Operating Income (Loss) | (54) | (28) | (28) | 107 | (28) | (28) |
| **Non-Operating Revenues (Expenses)** | | | | | | |
| Interest Income | 52 | 28 | 28 | 6 | 28 | 28 |
| Other | 2 | 0 | 0 | 1 | 0 | 0 |
| **Non-Operating Revenues (Expenses)** | 54 | 28 | 28 | 7 | 28 | 28 |
| Net Income (Loss) | 0 | 0 | 0 | 114 | 0 | 0 |
| Net Assets, Beginning of Year | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Assets, End of Year | $ 0 | $ 0 | $ 0 | $ 114 | $ 0 | $ 0 |

**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 September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Confiscations | $ 7,478 | $ 4,100 | $ 4,100 | $ 427 | $ 4,079 | $ 4,079 |
| Interest Income | 176 | 23 | 23 | 28 | 44 | 44 |
| Other | 185 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 7,839 | 4,123 | 4,123 | 456 | 4,123 | 4,123 |
| **Expenditures** | | | | | | |
| Personnel | 4,380 | 4,450 | 4,450 | 1,121 | 4,450 | 4,450 |
| Supplies | 1,395 | 2,136 | 2,762 | 622 | 2,775 | 2,775 |
| Other Services | 1,134 | 1,896 | 1,771 | 480 | 1,757 | 1,757 |
| Capital Purchases | 568 | 312 | 312 | 0 | 312 | 312 |
| Non-Capital Purchases | 536 | 705 | 205 | 0 | 205 | 205 |
| Total Expenditures | 8,013 | 9,500 | 9,500 | 2,223 | 9,500 | 9,500 |
| Net Current Activity | (174) | (5,377) | (5,377) | (1,767) | (5,377) | (5,377) |
| Fund Balance, Beginning of Year | 7,547 | 7,373 | 7,373 | 7,373 | 7,373 | 7,373 |
| Fund Balance, End of Year | $ 7,373 | $ 1,996 | $ 1,996 | $ 5,606 | $ 1,996 | $ 1,996 |

Auto Dealers Special Revenue Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Auto Dealers Licenses | $ 2,647 | $ 2,733 | $ 2,733 | $ 593 | $ 2,733 | $ 2,733 |
| Vehicle Storage Notification | 369 | 440 | 440 | 86 | 440 | 440 |
| Vehicle Auction Fees | 319 | 350 | 350 | 89 | 350 | 350 |
| Interest Income | 56 | 50 | 50 | 9 | 50 | 50 |
| Other | 4,110 | 4,300 | 4,300 | 805 | 4,300 | 4,300 |
| Total Revenues | 7,501 | 7,873 | 7,873 | 1,581 | 7,873 | 7,873 |
| **Expenditures** | | | | | | |
| Personnel | 4,116 | 4,503 | 4,503 | 1,102 | 4,503 | 4,503 |
| Supplies | 332 | 389 | 389 | 298 | 389 | 389 |
| Other Services | 1,762 | 1,846 | 1,846 | 426 | 1,846 | 1,846 |
| Capital Purchases | 0 | 745 | 745 | 0 | 745 | 745 |
| Total Expenditures | 6,210 | 7,483 | 7,483 | 1,826 | 7,483 | 7,483 |
| **Other Financing Sources (Uses)** | | | | | | |
| Transfers Out | (1,648) | (1,750) | (1,750) | (402) | (1,750) | (1,750) |
| Total Other Financing Sources (Uses) | (1,648) | (1,750) | (1,750) | (402) | (1,750) | (1,750) |
| Net Current Activity | (357) | (1,360) | (1,360) | (647) | (1,360) | (1,360) |
| Fund Balance, Beginning of Year | 2,103 | 1,746 | 1,746 | 1,746 | 1,746 | 1,746 |
| Fund Balance, End of Year | $ 1,746 | $ 386 | $ 386 | $ 1,099 | $ 386 | $ 386 |

BARC Special Revenue Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Licenses & Fees | $ 1,450 | $ 1,525 | $ 1,525 | $ 266 | $ 1,525 | $ 1,525 |
| Interest | 38 | 32 | 32 | 7 | 32 | 32 |
| Animal Adoption | 128 | 150 | 150 | 9 | 150 | 150 |
| Contributions | 218 | 160 | 160 | 29 | 160 | 160 |
| Other Revenue | 2 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 1,836 | 1,867 | 1,867 | 311 | 1,867 | 1,867 |
| **Expenditures** | | | | | | |
| Personnel | 7,843 | 8,727 | 8,727 | 2,083 | 8,727 | 8,727 |
| Supplies | 1,295 | 1,638 | 1,638 | 212 | 1,638 | 1,638 |
| Other Services | 2,645 | 3,202 | 3,202 | 508 | 3,202 | 3,202 |
| Total Expenditures | 11,783 | 13,567 | 13,567 | 2,802 | 13,567 | 13,567 |
| Net Current Activity | (9,947) | (11,701) | (11,701) | (2,491) | (11,701) | (11,701) |
| **Other Financing Sources (Uses)** | | | | | | |
| Operating Transfers - In | 9,524 | 9,524 | 9,524 | 2,381 | 9,524 | 9,524 |
| Total Other Financing Sources (Uses) | 9,524 | 9,524 | 9,524 | 2,381 | 9,524 | 9,524 |
| Net Current Activity | (423) | (2,177) | (2,177) | (110) | (2,176) | (2,176) |
| Fund Balance, Beginning of Year | 3,106 | 2,683 | 2,683 | 2,683 | 2,683 | 2,683 |
| Fund Balance, End of Year | $ 2,683 | $ 506 | $ 506 | $ 2,573 | $ 506 | $ 506 |

Bayou Greenway 2020 Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Charges for Services | $ 1,295 | $ 1,393 | $ 1,393 | $ 315 | $ 1,393 | $ 1,393 |
| Interest | 23 | 18 | 18 | 5 | 18 | 18 |
| Total Revenues | 1,318 | 1,411 | 1,411 | 320 | 1,411 | 1,411 |
| **Expenditures** | | | | | | |
| Personnel | 831 | 1,082 | 1,082 | 209 | 1,082 | 1,082 |
| Supplies | 30 | 47 | 47 | 1 | 47 | 47 |
| Other Services | 29 | 42 | 42 | 5 | 42 | 42 |
| Capital Outlay | 0 | 302 | 302 | 0 | 302 | 302 |
| Total Expenditures | 890 | 1,473 | 1,473 | 215 | 1,473 | 1,473 |
| **Operating Transfer** | | | | | | |
| Operating Transfer Out | (302) | 0 | 0 | 0 | 0 | 0 |
| | (302) | 0 | 0 | 0 | 0 | 0 |
| Net Current Activity | 126 | (62) | (62) | 105 | (62) | (62) |
| Fund Balance, Beginning of Year | 1,038 | 1,164 | 1,164 | 1,164 | 1,164 | 1,164 |
| Fund Balance, End of Year | $ 1,164 | $ 1,102 | $ 1,102 | $ 1,269 | $ 1,102 | $ 1,102 |

Building Inspection Special Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Permits and Licenses | $ 67,920 | $ 68,785 | $ 68,785 | $ 15,773 | $ 68,785 | $ 68,785 |
| Charges for Services | 16,518 | 17,316 | 17,316 | 3,738 | 17,316 | 17,316 |
| Other | 2,490 | 2,719 | 2,719 | 659 | 2,719 | 2,719 |
| Interest Income | 857 | 727 | 727 | 149 | 727 | 727 |
| Total Revenues | 87,785 | 89,547 | 89,547 | 20,319 | 89,547 | 89,547 |
| **Expenditures** | | | | | | |
| Personnel | 60,486 | 67,419 | 67,419 | 15,594 | 67,419 | 67,419 |
| Supplies | 704 | 1,220 | 1,220 | 123 | 1,220 | 1,220 |
| Other Services | 15,771 | 20,676 | 21,876 | 2,179 | 20,676 | 20,676 |
| Capital Outlay | 619 | 16,801 | 15,601 | 776 | 16,801 | 16,801 |
| Non-Capital Outlay | 535 | 801 | 801 | 162 | 801 | 801 |
| Total Expenditures | 78,115 | 106,917 | 106,917 | 18,834 | 106,917 | 106,917 |
| Net Current Activity | 9,670 | (17,370) | (17,370) | 1,485 | (17,370) | (17,370) |
| **Other Financing Sources (Uses)** | | | | | | |
| Transfer to Capital Project | 0 | (190) | (190) | 0 | (190) | (190) |
| Operating Transfers Out | (9,373) | (4,371) | (4,371) | (1,238) | (4,371) | (4,371) |
| Total Other Financing Sources (Uses) | (9,373) | (4,561) | (4,561) | (1,238) | (4,561) | (4,561) |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses) | 297 | (21,931) | (21,931) | 247 | (21,931) | (21,931) |
| Fund Balance, Beginning of Year | 34,726 | 35,023 | 35,023 | 35,023 | 35,023 | 35,023 |
| Fund Balance, End of Year | $ 35,023 | $ 13,092 | $ 13,092 | $ 35,270 | $ 13,092 | $ 13,092 |

Cable Television Special Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Current Revenues | $ 4,757 | $ 4,832 | $ 4,832 | $ 21 | $ 4,832 | $ 4,832 |
| Total Revenues | 4,757 | 4,832 | 4,832 | 21 | 4,832 | 4,832 |
| **Expenditures** | | | | | | |
| Maintenance and Operations | 5,850 | 5,073 | 4,638 | 484 | 4,638 | 4,638 |
| Capital Purchases | 134 | 0 | 435 | 0 | 435 | 435 |
| Total Expenditures | 5,984 | 5,073 | 5,073 | 484 | 5,073 | 5,073 |
| Net Current Activity | (1,227) | (241) | (241) | (463) | (241) | (241) |
| Fund Balance, Beginning of Year | 3,863 | 2,636 | 2,636 | 2,636 | 2,636 | 2,636 |
| Fund Balance, End of Year | $ 2,636 | $ 2,395 | $ 2,395 | $ 2,173 | $ 2,395 | $ 2,395 |

Child Safety Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Interest on Investments | $ 43 | $ 45 | $ 45 | $ 8 | $ 45 | $ 45 |
| Municipal Courts Collections | 2,416 | 2,615 | 2,615 | 635 | 2,615 | 2,615 |
| Harris County Collections | 659 | 800 | 800 | 84 | 800 | 800 |
| Total Revenues | 3,118 | 3,460 | 3,460 | 728 | 3,460 | 3,460 |
| **Expenditures** | | | | | | |
| School Crossing Guard Program | 3,191 | 3,457 | 3,457 | (715) | 3,457 | 3,457 |
| Miscellaneous Parts and Supplies | 0 | 3 | 3 | 0 | 3 | 3 |
| Total Expenditures | 3,191 | 3,460 | 3,460 | (715) | 3,460 | 3,460 |
| Net Current Activity | (73) | 0 | 0 | 1,443 | 0 | 0 |
| Fund Balance, Beginning of Year | 85 | 12 | 12 | 12 | 12 | 12 |
| Fund Balance, End of Year | $ 12 | $ 12 | $ 12 | $ 1,455 | $ 12 | $ 12 |

Contractor Responsibility Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Current Revenues | $ 684 | $ 495 | $ 495 | $ 180 | $ 495 | $ 495 |
| Total Revenues | 684 | 495 | 495 | 180 | 495 | 495 |
| **Expenditures** | | | | | | |
| Personnel | 129 | 151 | 151 | 38 | 151 | 151 |
| Supplies | 0 | 1 | 1 | 0 | 1 | 1 |
| Other Services | 164 | 394 | 394 | 1 | 394 | 394 |
| Debt Services and Other Uses | 630 | 400 | 400 | 0 | 400 | 400 |
| Total Expenditures | 923 | 946 | 946 | 39 | 946 | 946 |
| Net Current Activity | (239) | (451) | (451) | 141 | (451) | (451) |
| Fund Balance, Beginning of Year | 2,535 | 2,296 | 2,296 | 2,296 | 2,296 | 2,296 |
| Fund Balance, End of Year | $ 2,296 | $ 1,845 | $ 1,845 | $ 2,437 | $ 1,845 | $ 1,845 |

Essential Public Health Services Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Current Revenues | $ 13,973 | $ 23,096 | $ 23,096 | $ 23,090 | $ 23,298 | $ 23,298 |
| Total Revenues | 13,973 | 23,096 | 23,096 | 23,090 | 23,298 | 23,298 |
| **Expenditures** | | | | | | |
| Personnel | 10,018 | 12,377 | 12,377 | 2,559 | 12,377 | 12,377 |
| Supplies | 405 | 443 | 443 | 19 | 443 | 443 |
| Other Services | 3,951 | 3,370 | 3,370 | 178 | 3,370 | 3,370 |
| Non-Capital Purchases | 61 | 25 | 25 | 0 | 25 | 25 |
| Total Expenditures | 14,435 | 16,215 | 16,215 | 2,756 | 16,215 | 16,215 |
| Net Current Activity | (462) | 6,881 | 6,881 | 20,334 | 7,083 | 7,083 |
| Fund Balance, Beginning of Year | 7,061 | 6,599 | 6,599 | 6,599 | 6,599 | 6,599 |
| Fund Balance, End of Year | $ 6,599 | $ 13,480 | $ 13,480 | $ 26,933 | $ 13,682 | $ 13,682 |

Forensic Transition Special Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Police Services | $ 683 | $ 727 | $ 727 | $ 111 | $ 727 | $ 727 |
| Recoveries & Refunds | (3) | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 680 | 727 | 727 | 111 | 727 | 727 |
| **Expenditures** | | | | | | |
| Personnel | 670 | 718 | 718 | 168 | 718 | 718 |
| Other Services | 14 | 9 | 9 | 1 | 9 | 9 |
| Total Expenditures | 684 | 727 | 727 | 169 | 727 | 727 |
| Net Current Activity | (4) | 0 | 0 | (58) | 0 | 0 |
| Fund Balance, Beginning of Year | 27 | 23 | 23 | 23 | 23 | 23 |
| Fund Balance, End of Year | $ 23 | $ 23 | $ 23 | $ (35) | $ 23 | $ 23 |

Health Special Revenue Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Current Revenues | $ 4,315 | $ 4,227 | $ 4,227 | $ 1,337 | $ 4,227 | $ 4,227 |
| Total Revenues | 4,315 | 4,227 | 4,227 | 1,337 | 4,227 | 4,227 |
| **Expenditures** | | | | | | |
| Personnel | 2,458 | 3,714 | 3,714 | 779 | 3,714 | 3,714 |
| Supplies | 158 | 349 | 419 | 18 | 419 | 419 |
| Other Services | 2,270 | 2,768 | 2,416 | 239 | 2,416 | 2,416 |
| Non-Capital Purchases | 0 | 40 | 40 | 0 | 40 | 40 |
| Capital Purchases | 155 | 152 | 433 | 388 | 433 | 433 |
| Total Expenditures | 5,041 | 7,021 | 7,021 | 1,424 | 7,021 | 7,021 |
| **Operating Transfers** | | | | | | |
| Operating Transfers In (Out) | 400 | 400 | 400 | 0 | 400 | 400 |
| Total Operating Transfers | 400 | 400 | 400 | 0 | 400 | 400 |
| Net Current Activity | (326) | (2,395) | (2,395) | (87) | (2,395) | (2,395) |
| Fund Balance, Beginning of Year | 5,302 | 4,976 | 4,976 | 4,976 | 4,976 | 4,976 |
| Fund Balance, End of Year | $ 4,976 | $ 2,581 | $ 2,581 | $ 4,889 | $ 2,581 | $ 2,581 |

Historic Preservation Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Interest Income | $ 39 | $ 36 | $ 36 | $ 7 | $ 36 | $ 36 |
| Charges for Services | 203 | 200 | 200 | 8 | 200 | 200 |
| Total Revenues | 242 | 236 | 236 | 15 | 236 | 236 |
| **Expenditures** | | | | | | |
| Supplies & Other Services | 288 | 719 | 719 | 11 | 719 | 719 |
| Total Expenditures | 288 | 719 | 719 | 11 | 719 | 719 |
| Net Current Activity | (46) | (483) | (483) | 4 | (483) | (483) |
| Fund Balance, Beginning of Year | 1,887 | 1,841 | 1,841 | 1,841 | 1,841 | 1,841 |
| Fund Balance, End of Year | $ 1,841 | $ 1,358 | $ 1,358 | $ 1,845 | $ 1,358 | $ 1,358 |

Houston Emergency Center Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Current Revenues | $ 25,335 | $ 27,038 | $ 27,038 | $ 4,882 | $ 27,038 | $ 27,038 |
| Total Revenues | 25,335 | 27,038 | 27,038 | 4,882 | 27,038 | 27,038 |
| **Expenditures** | | | | | | |
| Maintenance and Operations | 25,821 | 30,088 | 30,088 | 6,535 | 30,088 | 30,088 |
| Total Expenditures | 25,821 | 30,088 | 30,088 | 6,535 | 30,088 | 30,088 |
| Net Current Activity | (486) | (3,050) | (3,050) | (1,653) | (3,050) | (3,050) |
| Fund Balance, Beginning of Year | 5,467 | 4,981 | 4,981 | 4,981 | 4,981 | 4,981 |
| Fund Balance, End of Year | $ 4,981 | $ 1,931 | $ 1,931 | $ 3,328 | $ 1,931 | $ 1,931 |

Houston Transtar Center Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Other Grant Awards | $ 2,148 | $ 2,051 | $ 2,051 | $ 0 | $ 2,051 | $ 2,051 |
| Other Service Charges | 892 | 925 | 925 | 47 | 925 | 925 |
| Interest Income | 58 | 25 | 25 | 12 | 25 | 25 |
| Total Revenues | 3,098 | 3,001 | 3,001 | 59 | 3,001 | 3,001 |
| **Expenditures** | | | | | | |
| Maintenance and Operations | 2,625 | 3,171 | 3,171 | 429 | 3,171 | 3,171 |
| Total Expenditures | 2,625 | 3,171 | 3,171 | 429 | 3,171 | 3,171 |
| Net Current Activity | 473 | (170) | (170) | (370) | (170) | (170) |
| Fund Balance, Beginning of Year | 2,707 | 3,180 | 3,180 | 3,180 | 3,180 | 3,180 |
| Fund Balance, End of Year | $ 3,180 | $ 3,010 | $ 3,010 | $ 2,810 | $ 3,010 | $ 3,010 |

Laboratory Operations and Maintenance Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Current Revenues | $ 410 | $ 491 | $ 491 | $ 101 | $ 491 | $ 491 |
| Total Revenues | 410 | 491 | 491 | 101 | 491 | 491 |
| **Expenditures** | | | | | | |
| Supplies | 57 | 52 | 52 | 24 | 52 | 52 |
| Other Services | 325 | 515 | 515 | 87 | 515 | 515 |
| Total Expenditures | 382 | 567 | 567 | 110 | 567 | 567 |
| Net Current Activity | 28 | (76) | (76) | (9) | (76) | (76) |
| Fund Balance, Beginning of Year | 193 | 221 | 221 | 221 | 221 | 221 |
| Fund Balance, End of Year | $ 221 | $ 145 | $ 145 | $ 212 | $ 145 | $ 145 |

Local Truancy Prevention Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Current Revenues | $ 802 | $ 987 | $ 987 | $ 139 | $ 987 | $ 987 |
| Total Revenues | 802 | 987 | 987 | 139 | 987 | 987 |
| **Expenditures** | | | | | | |
| Personnel | 706 | 1,317 | 1,317 | 196 | 1,317 | 1,317 |
| Supplies | 5 | 19 | 19 | 0 | 19 | 19 |
| Other Services and Charges | 73 | 138 | 138 | 7 | 138 | 138 |
| Equipment | 13 | 0 | 0 | 0 | 0 | 0 |
| Non Capital Purchases | 5 | 7 | 7 | 0 | 7 | 7 |
| Total Expenditures | 802 | 1,481 | 1,481 | 203 | 1,481 | 1,481 |
| Net Current Activity | 0 | (494) | (494) | (64) | (494) | (494) |
| **Pension Bond Proceeds** | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance, Beginning of Year | 957 | 957 | 957 | 957 | 957 | 957 |
| Fund Balance, End of Year | $ 957 | $ 463 | $ 463 | $ 893 | $ 463 | $ 463 |

Maintenance Renewal and Replacement Fund
For the period ended September 30,2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Interest Income | $ 205 | $ 39 | $ 39 | $ 51 | $ 51 | $ 51 |
| Other Revenue | 41 | 0 | 0 | 2 | 2 | 2 |
| Total Revenues | 246 | 39 | 39 | 53 | 53 | 53 |
| **Expenses** | | | | | | |
| Personnel | 5,495 | 7,552 | 7,552 | 1,520 | 7,552 | 7,552 |
| Supplies | 1,372 | 2,590 | 2,590 | 454 | 2,590 | 2,590 |
| Other Services | 12,898 | 16,236 | 16,236 | 1,442 | 16,236 | 16,236 |
| Capital Purchases | 68 | 0 | 0 | 0 | 0 | 0 |
| Non-Capital Purchases | 0 | 5 | 5 | 0 | 5 | 5 |
| Total Expenses | 19,833 | 26,383 | 26,383 | 3,416 | 26,383 | 26,383 |
| **Operating Transfers** | | | | | | |
| Operating Transfers In | 24,422 | 24,422 | 24,422 | 0 | 24,422 | 24,422 |
| Total Operating Transfers | 24,422 | 24,422 | 24,422 | 0 | 24,422 | 24,422 |
| Net Current Activity | 4,835 | (1,922) | (1,922) | (3,364) | (1,908) | (1,908) |
| Fund Balance, Beginning of Year | 8,228 | 13,063 | 13,063 | 13,063 | 13,063 | 13,063 |
| Fund Balance, End of Year | $ 13,063 | $ 11,141 | $ 11,141 | $ 9,699 | $ 11,155 | $ 11,155 |

Municipal Court Building Security Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Current Revenues | $ 461 | $ 683 | $ 683 | $ 121 | $ 683 | $ 683 |
| Total Revenues | 461 | 683 | 683 | 121 | 683 | 683 |
| **Expenditures** | | | | | | |
| Personnel | 3 | 3 | 3 | 1 | 3 | 3 |
| Other Services | 361 | 611 | 611 | 14 | 611 | 611 |
| Total Expenditures | 364 | 615 | 615 | 15 | 615 | 615 |
| Net Current Activity | 97 | 68 | 68 | 106 | 68 | 68 |
| Fund Balance, Beginning of Year | 93 | 190 | 190 | 190 | 190 | 190 |
| Fund Balance, End of Year | $ 190 | $ 258 | $ 258 | $ 296 | $ 258 | $ 258 |

Municipal Court Technology Fee Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Municipal Court Fines | $ 549 | $ 680 | $ 680 | $ 107 | $ 680 | $ 680 |
| Interest Income | 41 | 44 | 44 | 8 | 44 | 44 |
| Misc. | 300 | 300 | 300 | 0 | 300 | 300 |
| Total Revenues | 890 | 1,024 | 1,024 | 115 | 1,024 | 1,024 |
| **Expenditures** | | | | | | |
| Personnel | 218 | 221 | 221 | 56 | 221 | 221 |
| Supplies | 0 | 10 | 10 | 0 | 10 | 10 |
| Other Services | 840 | 854 | 854 | 189 | 854 | 854 |
| Capital Purchases | 0 | 115 | 115 | 9 | 115 | 115 |
| Total Expenditures | 1,058 | 1,200 | 1,200 | 254 | 1,200 | 1,200 |
| Net Current Activity | (168) | (176) | (176) | (139) | (176) | (176) |
| Fund Balance, Beginning of Year | 2,329 | 2,161 | 2,161 | 2,161 | 2,161 | 2,161 |
| Fund Balance, End of Year | $ 2,161 | $ 1,985 | $ 1,985 | $ 2,022 | $ 1,985 | $ 1,985 |

Municipal Jury Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Municipal Jury Revenue | $ 2 | $ 6 | $ 6 | $ 2 | $ 6 | $ 6 |
| Interest Income | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 2 | 6 | 6 | 2 | 6 | 6 |
| **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 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Current Activity | 2 | 6 | 6 | 2 | 6 | 6 |
| Fund Balance, Beginning of Year | 0 | 2 | 2 | 2 | 2 | 2 |
| Fund Balance, End of Year | $ 2 | $ 8 | $ 8 | $ 4 | $ 8 | $ 8 |

ParkHouston Special Revenue Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Parking Violations | $ 8,454 | $ 9,657 | $ 9,657 | $ 1,094 | $ 6,952 | $ 6,952 |
| Parking Fees | 8,293 | 11,015 | 11,015 | 954 | 6,619 | 6,619 |
| Permit Fees | 240 | 342 | 342 | 46 | 220 | 220 |
| Other Revenue | 89 | 22 | 22 | 27 | 40 | 40 |
| Interest Income | 84 | 68 | 68 | 66 | 68 | 68 |
| Total Revenues | 17,160 | 21,104 | 21,104 | 2,187 | 13,899 | 13,899 |
| **Expenses** | | | | | | |
| Personnel | 5,265 | 6,083 | 6,083 | 1,334 | 6,083 | 6,083 |
| Supplies | 341 | 500 | 750 | 28 | 750 | 750 |
| Other Services | 4,827 | 6,095 | 5,945 | 1,077 | 5,946 | 5,946 |
| Capital Outlay | 119 | 240 | 140 | 0 | 140 | 140 |
| Non-Capital Outlay | 0 | 150 | 150 | 0 | 150 | 150 |
| Total Expenses | 10,552 | 13,068 | 13,068 | 2,439 | 13,068 | 13,068 |
| Net Current Activity | 6,608 | 8,035 | 8,035 | (252) | 832 | 832 |
| **Other Financing Sources (Uses)** | | | | | | |
| Operating Transfers - In (Out) | (7,000) | (7,000) | (7,000) | 0 | 0 | 0 |
| Transfers for Interest | (1,236) | (1,043) | (1,043) | 0 | (1,043) | (1,043) |
| Total Other Financing Sources (Uses) | (8,236) | (8,043) | (8,043) | 0 | (1,043) | (1,043) |
| Net Current Activity | (1,628) | (7) | (7) | (252) | (212) | (212) |
| Fund Balance, Beginning of Year | 2,112 | 484 | 484 | 484 | 484 | 484 |
| Fund Balance, End of Year | $ 484 | $ 477 | $ 477 | $ 232 | $ 272 | $ 272 |

Parks Golf Special Revenue Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Concessions | $ 1,225 | $ 2,824 | $ 2,824 | $ 685 | $ 2,823 | $ 2,823 |
| Rental of Property | 443 | 811 | 811 | 248 | 811 | 811 |
| Interest Income | 3 | 17 | 17 | 2 | 17 | 17 |
| Golf | 1,501 | 2,775 | 2,775 | 779 | 2,775 | 2,775 |
| Other | 14 | 40 | 40 | 9 | 41 | 41 |
| Total Revenues | 3,186 | 6,467 | 6,467 | 1,723 | 6,467 | 6,467 |
| **Expenses** | | | | | | |
| Personnel | 3,431 | 4,487 | 4,487 | 913 | 4,487 | 4,487 |
| Supplies | 667 | 960 | 611 | 220 | 611 | 611 |
| Other Services | 795 | 989 | 1,338 | 291 | 1,338 | 1,338 |
| Total Expenses | 4,893 | 6,436 | 6,436 | 1,423 | 6,436 | 6,436 |
| **Operating Transfers** | | | | | | |
| Transfers (to) from Special | 1,200 | 0 | 0 | 0 | 0 | 0 |
| Total Operating Transfers | 1,200 | 0 | 0 | 0 | 0 | 0 |
| Net Current Activity | (507) | 31 | 31 | 300 | 31 | 31 |
| Fund Balance, Beginning of Year | 727 | 220 | 220 | 220 | 220 | 220 |
| Fund Balance, End of Year | $ 220 | $ 251 | $ 251 | $ 520 | $ 251 | $ 251 |

Parks Special Revenue Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Concessions | $ 452 | $ 464 | $ 464 | $ 39 | $ 464 | $ 464 |
| Facility Admissions/User Fees | 144 | 126 | 126 | 63 | 126 | 126 |
| Program Fees | 278 | 546 | 546 | (21) | 546 | 546 |
| Rental of Property | 352 | 583 | 583 | 42 | 583 | 583 |
| Licenses and Permits | 124 | 183 | 183 | 5 | 183 | 183 |
| Interest Income | 86 | 95 | 95 | 8 | 95 | 95 |
| Tennis | 159 | 206 | 206 | 46 | 206 | 206 |
| Other | 93 | 90 | 90 | 16 | 90 | 90 |
| Total Revenues | 1,688 | 2,292 | 2,292 | 198 | 2,292 | 2,292 |
| **Expenses** | | | | | | |
| Personnel | 753 | 979 | 979 | 175 | 979 | 979 |
| Supplies | 504 | 810 | 798 | 82 | 798 | 798 |
| Other Services | 1,025 | 1,782 | 1,794 | 51 | 1,788 | 1,788 |
| Capital Outlay | 23 | 45 | 45 | 0 | 45 | 45 |
| Non-Capital Purchases | 0 | 0 | 0 | 0 | 6 | 6 |
| Total Expenses | 2,305 | 3,616 | 3,616 | 308 | 3,616 | 3,616 |
| **Operating Transfers** | | | | | | |
| Operating Transfers (Out) | (1,200) | 0 | 0 | 0 | 0 | 0 |
| Total Operating Transfers | (1,200) | 0 | 0 | 0 | 0 | 0 |
| Net Current Activity | (1,817) | (1,324) | (1,324) | (110) | (1,324) | (1,324) |
| Fund Balance, Beginning of Year | 3,149 | 1,332 | 1,332 | 1,332 | 1,332 | 1,332 |
| Fund Balance, End of Year | $ 1,332 | $ 8 | $ 8 | $ 1,222 | $ 8 | $ 8 |

Planning & Development Special Revenue Fund
For the period ended September 30,2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Tower Application Fees | $ 2 | $ 6 | $ 6 | $ 0 | $ 6 | $ 6 |
| Admin. Fees - License & Permits | 378 | 392 | 392 | 105 | 392 | 392 |
| Hazardous Materials Permit | 0 | 1 | 1 | 0 | 1 | 1 |
| Hotel & Motel Ordinance | 3 | 11 | 11 | 0 | 11 | 11 |
| Platting Fees | 7,345 | 7,112 | 7,112 | 1,770 | 7,112 | 7,112 |
| Interest Income | 130 | 90 | 90 | 26 | 90 | 90 |
| Other Service Charges | 146 | 110 | 110 | 33 | 110 | 110 |
| Total Revenues | 8,004 | 7,722 | 7,722 | 1,934 | 7,722 | 7,722 |
| **Expenditures** | | | | | | |
| Personnel | 4,368 | 6,234 | 6,234 | 1,241 | 6,210 | 6,210 |
| Supplies | 74 | 130 | 130 | 8 | 130 | 130 |
| Other Services | 2,472 | 6,708 | 6,708 | 154 | 6,679 | 6,679 |
| Total Expenditures | 6,914 | 13,072 | 13,072 | 1,403 | 13,019 | 13,019 |
| Net Current Activity | 1,090 | (5,350) | (5,350) | 531 | (5,297) | (5,297) |
| Fund Balance, Beginning of Year | 5,516 | 6,606 | 6,606 | 6,606 | 6,606 | 6,606 |
| Fund Balance, End of Year | $ 6,606 | $ 1,256 | $ 1,256 | $ 7,137 | $ 1,309 | $ 1,309 |

Police Special Services Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Police Fees | $ 3,689 | $ 4,401 | $ 4,401 | $ 255 | $ 4,401 | $ 4,401 |
| Interest Income | 139 | 130 | 130 | 21 | 130 | 130 |
| Other | 1,957 | 2,681 | 2,681 | 163 | 2,681 | 2,681 |
| Interfund Transfers | 1,210 | 980 | 980 | 245 | 980 | 980 |
| Total Revenues | 6,995 | 8,192 | 8,192 | 685 | 8,192 | 8,192 |
| **Expenditures** | | | | | | |
| Personnel | 5,081 | 6,049 | 6,049 | 1,004 | 6,049 | 6,049 |
| Supplies | 462 | 3,201 | 3,212 | 53 | 3,218 | 3,218 |
| Other Services | 1,702 | 1,916 | 1,904 | 177 | 1,784 | 1,784 |
| Capital Purchases | 235 | 0 | 0 | 0 | 0 | 0 |
| Non-Capital Purchases | 31 | 128 | 128 | 241 | 243 | 243 |
| Total Expenditures | 7,511 | 11,294 | 11,294 | 1,475 | 11,294 | 11,294 |
| Net Current Activity | (516) | (3,102) | (3,102) | (790) | (3,102) | (3,102) |
| Fund Balance, Beginning of Year | 6,432 | 5,916 | 5,916 | 5,916 | 5,916 | 5,916 |
| Fund Balance, End of Year | $ 5,916 | $ 2,814 | $ 2,814 | $ 5,126 | $ 2,814 | $ 2,814 |

Recycling Revenue Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Current Revenues | $ 216 | $ 267 | $ 267 | $ 54 | $ 267 | $ 267 |
| Interest Income | 18 | 30 | 30 | 4 | 30 | 30 |
| Miscellaneous | 180 | 100 | 100 | 76 | 100 | 100 |
| Total Revenues | 414 | 397 | 397 | 135 | 397 | 397 |
| **Expenditures** | | | | | | |
| Personnel | 214 | 366 | 366 | 49 | 366 | 366 |
| Supplies | 0 | 3 | 3 | 0 | 3 | 3 |
| Other Services | 1,227 | 1,997 | 1,997 | 274 | 1,997 | 1,997 |
| Total Expenditures | 1,441 | 2,366 | 2,366 | 323 | 2,366 | 2,366 |
| **Operating Transfers** | | | | | | |
| Operating Transfers In | 3,794 | 3,794 | 3,794 | 0 | 3,794 | 3,794 |
| Operating Transfers (Out) | (2,643) | (2,321) | (2,321) | 0 | (2,321) | (2,321) |
| Total Operating Transfers | 1,151 | 1,473 | 1,473 | 0 | 1,473 | 1,473 |
| Net Current Activity | 124 | (496) | (496) | (188) | (496) | (496) |
| Fund Balance, Beginning of Year | 864 | 988 | 988 | 988 | 988 | 988 |
| Fund Balance, End of Year | $ 988 | $ 492 | $ 492 | $ 800 | $ 492 | $ 492 |

Special Waste Transportation and Inspection Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Current Revenues | $ 2,858 | $ 3,382 | $ 3,382 | $ 581 | $ 3,382 | $ 3,382 |
| Other Interfund Services | 1,536 | 1,200 | 1,200 | 88 | 1,200 | 1,200 |
| Total Revenues | 4,395 | 4,582 | 4,582 | 668 | 4,582 | 4,582 |
| **Expenditures** | | | | | | |
| Personnel | 4,112 | 5,198 | 5,198 | 1,076 | 5,198 | 5,198 |
| Supplies | 76 | 88 | 88 | 6 | 88 | 88 |
| Other Services | 240 | 353 | 353 | 38 | 353 | 353 |
| Non-Capital Purchases | 11 | 26 | 26 | 0 | 26 | 26 |
| Capital Purchases | 22 | 108 | 108 | 0 | 108 | 108 |
| Total Expenditures | 4,461 | 5,772 | 5,772 | 1,121 | 5,772 | 5,772 |
| Net Current Activity | (66) | (1,190) | (1,190) | (453) | (1,190) | (1,190) |
| Fund Balance, Beginning of Year | 1,958 | 1,892 | 1,892 | 1,892 | 1,892 | 1,892 |
| Fund Balance, End of Year | $ 1,892 | $ 702 | $ 702 | $ 1,439 | $ 702 | $ 702 |

Swimming Pool Safety Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Current Revenues | $ 1,262 | $ 1,355 | $ 1,355 | $ 367 | $ 1,355 | $ 1,355 |
| Total Revenues | 1,262 | 1,355 | 1,355 | 367 | 1,355 | 1,355 |
| **Expenditures** | | | | | | |
| Personnel | 971 | 1,420 | 1,420 | 256 | 1,420 | 1,420 |
| Supplies | 14 | 24 | 24 | (0) | 24 | 24 |
| Other Services | 78 | 333 | 333 | 11 | 333 | 333 |
| Non-Capital Purchases | 0 | 76 | 76 | 0 | 76 | 76 |
| Capital Purchases | 22 | 81 | 81 | 0 | 81 | 81 |
| Total Expenditures | 1,085 | 1,934 | 1,934 | 267 | 1,934 | 1,934 |
| Net Current Activity | 177 | (580) | (580) | 100 | (580) | (580) |
| Fund Balance, Beginning of Year | 765 | 942 | 942 | 942 | 942 | 942 |
| Fund Balance, End of Year | $ 942 | $ 362 | $ 362 | $ 1,042 | $ 362 | $ 362 |

Tourism Promotion Special Revenue Fund
For the period ended September 30, 2020
(amounts expressed in thousands)

| | Unaudited Preliminary FY2020 | FY2021 Adopted Budget | FY2021 Current Budget | FY2021 YTD | FY2021 Controller's Projection | FY2021 Finance Projection |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Current Revenues | $ 34 | $ 38 | $ 38 | $ 1 | $ 38 | $ 38 |
| Interest Income | 51 | 36 | 36 | 12 | 36 | 36 |
| Others | 16,922 | 0 | 12,981 | 0 | 12,981 | 12,981 |
| Total Revenues | 17,007 | 74 | 13,055 | 13 | 13,055 | 13,055 |
| **Expenditures** | | | | | | |
| Personnel | 2,427 | 2,776 | 2,776 | 705 | 2,776 | 2,776 |
| Supplies | 172 | 141 | 141 | 264 | 141 | 141 |
| Other Services | 15,407 | 12,545 | 12,545 | 90 | 12,545 | 12,545 |
| Non-Capital Purchases | 2 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 18,008 | 15,463 | 15,463 | 1,059 | 15,463 | 15,463 |
| **Operating Transfers** | | | | | | |
| Operating Transfers In | 2,437 | 2,435 | 2,435 | 484 | 2,435 | 2,435 |
| Operating Transfers (Out) | (300) | (300) | (300) | 0 | (300) | (300) |
| Transfer from Component Unit | 0 | 12,981 | 0 | 0 | 0 | 0 |
| Total Operating Transfers | 2,137 | 15,116 | 2,135 | 484 | 2,135 | 2,135 |
| Net Current Activity | 1,136 | (273) | (273) | (562) | (273) | (273) |
| Fund Balance, Beginning of Year | 2,395 | 3,531 | 3,531 | 3,531 | 3,531 | 3,531 |
| Fund Balance, End of Year | $ 3,531 | $ 3,258 | $ 3,258 | $ 2,969 | $ 3,258 | $ 3,258 |

CITY OF HOUSTON
TEXAS

# City of Houston, Texas
# Commercial Paper Issued and Available
# For the period end September 30, 2020
# (amounts expressed in millions)

| COMMERCIAL PAPER | Draws FY21 | Draws Month | Refunded FY21 | Amount Available to be Drawn | Amount Outstanding |
|---|---|---|---|---|---|
| **General Obligation** | | | | | |
| ***Voter Authorized 2001 & 2006 &2012 Election*** | | | | | |
| Series G-1 | 0.00 | 0.00 | 0.00 | 75.00 | 0.00 |
| Series G-2 | 10.00 | 10.00 | 0.00 | 97.00 | 28.00 |
| Series H-2 | 0.00 | 0.00 | 0.00 | 60.00 | 40.00 |
| Series J | 0.00 | 0.00 | 0.00 | 125.00 | 0.00 |
| ***Non-Voter Authorized*** | | | | | |
| Series E1-Equipment & Capital | 10.00 | 10.00 | 0.00 | 50.00 | 50.00 |
| Series E2- Equipment & Capital | 0.00 | 0.00 | 0.00 | 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** | **20.00** | **20.00** | **0.00** | **773.10** | **151.90** |
| **Combined Utility System** | | | | | |
| Series B-1 | 80.00 | 20.00 | 100.00 | 20.00 | 80.00 |
| Series B-2 | 0.00 | 0.00 | 0.00 | 75.00 | 0.00 |
| Series B-3 | 0.00 | 0.00 | 75.00 | 75.00 | 0.00 |
| Series B-4 | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| Series B-5 | 0.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| Series B-6 | 0.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| **Total Combined Utility System** | **80.00** | **20.00** | **275.00** | **620.00** | **80.00** |
| **Airport System** | | | | | |
| Series A&B | 18.00 | 0.00 | 0.00 | 199.03 | 150.97 |
| **Total Airport System** | **18.00** | **0.00** | **0.00** | **199.03** | **150.97** |
| **Convention & Entertainment** | | | | | |
| Series A | 0.00 | 0.00 | 0.00 | 55.00 | 20.00 |
| Series B | 1.00 | 0.00 | 0.00 | 49.00 | 1.00 |
| **Total Convention and Entertainment** | **0.00** | **0.00** | **0.00** | **104.00** | **21.00** |
| **Totals** | **$118.00** | **$40.00** | **$275.00** | **$1,696.13** | **$403.87** |

# City of Houston, Texas
# Total Outstanding Debt
# For the period end September 30, 2020
# (amounts expressed in thousands)

| | September 30, 2020 | September 30, 2019 |
|---|---|---|
| **Payable from Ad Valorem Taxes** | | |
| Public Improvement Bonds [a] | 1,888,435 | 2,288,670 |
| Commercial Paper Notes [b] | 151,900 | 50,000 |
| Pension Obligations | 1,523,220 | 1,536,930 |
| Certificates of Obligations | 12,340 | 13,535 |
| **Subtotal** | **3,575,895** | **3,889,135** |
| **Payable from Sources Other Than Ad Valorem Taxes** | | |
| **Combined Utility System** | | |
| Combined Utility System Revenue Bonds | 6,390,015 | 6,162,256 |
| Combined Utility System Commercial Paper Notes [c] | 80,000 | - |
| Water and Sewer System Revenue Bonds [d] | 167,413 | 181,859 |
| Contract Revenue Obligations - CWA | 56,955 | 60,710 |
| Combined Utility System Subordinate Lien | 430,805 | 441,895 |
| **Airport System** | | |
| Airport System Subordinate Lien | 1,766,250 | 1,855,340 |
| Airport System Sr. Lien Commercial Paper Notes [e] | 150,970 | 55,470 |
| Airport Special Facilities Revenue Bonds [f] | 924,460 | 929,250 |
| **Hotel Occupancy Tax and Civic Parking** | | |
| Facilities Revenue Bonds [g] | 576,808 | 602,063 |
| Hotel Occupancy Tax And Parking Revenue Flexible Rate Notes, Series A&B (h) | 21,000 | 32,000 |
| **Subtotal** | **10,564,676** | **10,320,843** |
| **Total Debt Payable by the City** | **$14,140,571** | **$14,209,978** |

(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 August 31, 2020, total outstanding includes $117.46 million accreted value of capital appreciation bonds.

(e) The City authorized the increase of Airport Senior Lien Commercial Paper Notes Series A&B from $150 million to $350 million. 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 August 31, 2020, total outstanding includes $158.73million 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 September 30, 2020
# (amounts expressed in thousands)

| Purposes | Voter Authorized | Approved by City Council for Issuance as Commercial Paper Notes | Commercial Paper Issued [a] | Commercial Paper Notes Approved by City Council but Unissued | All Voter Authorized but Unissued |
|---|---|---|---|---|---|
| **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 | 7,531 | $ 10,469 | $ 10,469 |
| **Total** | **$ 625,000** | **$ 524,950** | **$ 370,096** | **$ 154,854** | **$ 254,904** |
| **November 2012 Election** | | | | | |
| Streets, Bridges, Traffic Control | $ - | $ - | $ - | $ - | $ - |
| Parks and Recreation | 166,000 | 166,000 | 103,893 | 62,107 | 62,107 |
| Public Safety | 144,000 | 144,000 | 111,778 | 32,222 | 32,222 |
| Permanent and General Improvements [b] | 57,000 | 57,000 | 39,231 | 17,769 | 17,769 |
| Public Libraries | 28,000 | 28,000 | 28,000 | 0 | 0 |
| Low Income Housing | 15,000 | 7,068 | 3,708 | 3,360 | 11,292 |
| **Total** | **$ 410,000** | **$ 402,068** | **$ 286,610** | **$ 115,458** | **$ 123,390** |
| **November 2017 Election** | | | | | |
| Streets, Bridges, Traffic Control | $ - | - | $ - | $ - | $ - |
| Parks and Recreation | 104,000 | 47,457 | - | 47,457 | 104,000 |
| Public Safety | 159,000 | 108,299 | - | 108,299 | 159,000 |
| Permanent and General Improvements [b] | 109,000 | 79,021 | 485 | 78,536 | 108,515 |
| Public Libraries | 123,000 | 48,082 | 1,000 | 47,082 | 122,000 |
| Low Income Housing | - | - | - | - | $ - |
| **Total** | **$ 495,000** | **$ 282,859** | **$ 1,485** | **$ 281,374** | **$ 493,515** |
| **Combined Total (2001, 2006, 2012 and 2017 Elections)** | **$ 2,306,000** | **$ 1,985,877** | **$ 1,431,491** | **$ 554,386** | **$ 874,509** |

(a) As of September 30, 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

**9/30/2020**
(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 including long term disability costs 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 $17.400 million in the current fiscal year to date. In fiscal year 2020, the City paid $63.645 million in retiree health insurance and long term disability costs.

# CITY OF HOUSTON

# PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

**9/30/2020**

## PAYMENTS

(amounts expressed in thousands)

| | FY 2020 [1] | FY 2021 | | | |
|---|---|---|---|---|---|
| | Actual Payments | City Payment Contribution [2] | Employee Payment Rate | Current Budget | Year to Date Actual |
| Firefighter Plan | | | | | |
| General Fd. & Other Fds. | $ 81,672 | 31.89% | 10.5% | $ 79,796 | $ 19,719 |
| Total Firefighter Plan | 81,672 | | | 79,796 | 19,719 |
| Police Plan | | | | | |
| General Fd. & Other Fds. | 149,103 | 31.84% | 10.5% | 155,795 | 38,566 |
| Total Police Plan | 149,103 | | | 155,795 | 38,566 |
| Municipal Plan | | | | | |
| General Fund | 59,814 | 8.36% + $134.55M | Group A: 8% Group B: 4% Group D [3]: 3% | 65,249 | 14,983 |
| Other Funds | 124,004 | | | 136,242 | 32,494 |
| Total Municipal Plan | 183,818 | | | 201,491 | 47,477 |
| Total All Three Plans | $ 414,594 | | | $ 437,081 | $ 105,762 |

## NET PENSION LIABILITY AND FUNDED STATUS [4]

| | Date of Most Recent Measurement | Net Pension Liability ($ millions) [5] | 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: FY2020 Actual Payments are unaudited.

Note 2: City contribution rates are based on SB2190.

Note 3: 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 4: Reported per FY2019 CAFR.

Note 5: Net pension liability substantially decreased due to pension reforms.

**City of Houston, Texas**
**Civic Art Program Appropriation**
**For the period ended September 30, 2020**
**(amounts expressed in thousands)**

| Program | Appropriated | Pre-Encumbered | Encumbered | Expended | Available |
|---|---|---|---|---|---|
| **Public Improvements** | | | | | |
| Police | $ 305 | $ 127 | $ 85 | $ - | $ 93 |
| Fire | 721 | 617 | 4 | 0 | 100 |
| Houston Emergency Center | 1 | 0.00 | 0.00 | 0.00 | 1 |
| Public Works | 51 | 47 | 3 | 0 | 1 |
| Solid Waste | 13 | 0 | 13 | 0 | 0 |
| Library | 1,158 | 302 | 458 | 72 | 326 |
| Parks & Recreation | 581 | 129 | 339 | 72 | 41 |
| Health | 808 | 303 | 298 | 167 | 40 |
| Mayor | 49 | 0 | 0 | 0 | 49 |
| City Council | 0 | 0 | 0 | 0 | 0 |
| General Government | 480 | 82 | 69 | 0 | 329 |
| **Total Public Improvements** | $ 4,167 | $ 1,607 | $ 1,269 | $ 311 | $ 980 |
| Airport System | $ 6,696 | $ 3,133 | $ 3,359 | $ 124 | $ 80 |
| Houston Public Works | 679 | 359 | 9 | 0 | 311 |
| **Citywide Totals** | **$ 11,542** | **$ 5,099** | **$ 4,637** | **$ 435** | **$ 1,371** |

## FY2021 FULL TIME EQUIVALENT (FTE) REPORT
## (1 FTE Equals 2,088 Hours Per Year)

| | FY2020 Actual | FY2021 Budget | FY2021 September | FY2021 (1) YTD AVG | Overtime FY2020 Actual | Overtime FY2021 Budget | Overtime (5) FY2021 YTD AVG |
|---|---|---|---|---|---|---|---|
| **ENTERPRISE FUNDS** | | | | | | | |
| Aviation | 1,081.9 | 1,171.8 | 1,113.7 | 1,098.1 | 65.1 | 56.2 | 17.7 |
| HPW - Combined Utility System | 2,077.6 | 2,284.7 | 2,119.2 | 2,108.9 | 161.9 | 137.2 | 143.3 |
| **TOTAL ENTERPRISE FUNDS** | **3,159.5** | **3,456.5** | **3,232.9** | **3,207.0** | **227.0** | **193.4** | **161.0** |
| **GENERAL FUND** | | | | | | | |
| **GENERAL FUND MUNICIPAL** | | | | | | | |
| Administration and Regulatory Affairs | 170.4 | 187.7 | 168.8 | 167.1 | 1.8 | 2.1 | 2.8 |
| City Controller | 48.3 | 55.0 | 49.0 | 48.9 | 0.0 | 0.0 | 0.0 |
| City Council | 70.2 | 82.7 | 72.6 | 72.1 | 0.0 | 0.0 | 0.0 |
| City Secretary | 9.2 | 10.9 | 7.0 | 7.0 | 0.2 | 0.0 | 0.3 |
| Finance Department | 97.9 | 108.8 | 102.4 | 102.9 | 0.0 | 0.0 | 0.0 |
| Fire Department | 94.7 | 97.2 | 95.5 | 92.9 | 0.8 | 0.8 | 3.0 |
| General Services | 141.4 | 154.4 | 144.4 | 141.7 | 1.2 | 4.6 | 1.0 |
| Housing & Community Development | 0.5 | 0.3 | 0.7 | 0.8 | 0.0 | 0.0 | 0.0 |
| Houston Health Department | 387.1 | 399.5 | 369.2 | 372.1 | 4.3 | 1.9 | 8.1 |
| Houston Information Technology Services | 26.6 | 0.0 | 0.0 | 1.5 | 2.2 | 0.0 | 0.0 |
| Houston Public Works | 6.6 | 8.8 | 8.0 | 11.1 | 0.0 | 0.0 | 0.0 |
| Human Resources | 19.3 | 18.0 | 13.8 | 15.0 | 0.0 | 0.0 | 0.0 |
| Legal | 113.5 | 106.2 | 101.3 | 100.0 | 0.0 | 0.0 | 0.0 |
| Library | 440.0 | 463.9 | 425.3 | 429.9 | 0.0 | 0.0 | 0.0 |
| Mayor's Office | 43.1 | 37.5 | 42.4 | 42.4 | 0.0 | 0.0 | 0.0 |
| Municipal Courts Department | 252.4 | 259.7 | 248.2 | 250.3 | 0.0 | 0.0 | 0.6 |
| Neighborhoods | 87.0 | 93.7 | 85.3 | 85.4 | 0.8 | 0.9 | 1.0 |
| Office of Business Opportunity | 30.0 | 36.0 | 33.7 | 32.9 | 0.0 | 0.0 | 0.0 |
| Parks & Recreation | 580.5 | 708.4 | 498.1 | 547.6 | 15.0 | 9.7 | 16.7 |
| Planning & Development | 21.2 | 25.3 | 24.5 | 24.5 | 0.1 | 0.0 | 0.0 |
| Police Department | 847.0 | 975.6 | 830.3 | 827.9 | 27.9 | 15.4 | 27.5 |
| Solid Waste Management | 409.9 | 433.8 | 410.9 | 414.9 | 120.3 | 75.1 | 120.8 |
| **SUBTOTAL MUNICIPAL** | **3,896.8** | **4,263.4** | **3,731.4** | **3,788.9** | **174.6** | **110.5** | **181.8** |
| **GENERAL FUND CADETS** | | | | | | | |
| Fire Department | 49.7 | 175.0 | 54.2 | 81.6 | 0.0 | 0.0 | 0.0 |
| Police Department | 139.7 | 144.8 | 132.3 | 117.4 | 0.0 | 0.0 | 0.0 |
| **SUBTOTAL CADET** | **189.4** | **319.8** | **186.5** | **199.0** | **0.0** | **0.0** | **0.0** |

## FY2021 FULL TIME EQUIVALENT (FTE) REPORT
## (1 FTE Equals 2,088 Hours Per Year)

| | FY2020 Actual | FY2021 Budget | FY2021 September | FY2021 (1) YTD AVG | Overtime FY2020 Actual | Overtime FY2021 Budget | Overtime (5) FY2021 YTD AVG |
|---|---|---|---|---|---|---|---|
| **GENERAL FUND CLASSIFIED** | | | | | | | |
| Fire Department | 3,838.8 (4) | 3,769.3 | 3,728.2 (4) | 3,729.8 (4) | 259.8 | 329.3 | 521.4 |
| Police Department | 5,177.2 | 5,288.3 | 5,146.1 | 5,140.7 | 415.5 (2) | 91.6 | 259.9 (2) |
| **SUBTOTAL CLASSIFIED** | **9,016.0** | **9,057.6** | **8,874.3** | **8,870.5** | **675.3** | **420.9** | **781.3** |
| **TOTAL GENERAL FUND** | **13,102.2** | **13,640.8** | **12,792.2** | **12,858.4** | **849.9** | **531.4** | **963.1** |
| **GRANTS & OTHER FUNDS** (3) | | | | | | | |
| Administration and Regulatory Affairs | 181.1 | 201.0 | 179.1 | 181.9 | 0.7 | 1.0 | 0.6 |
| Finance Department | 50.2 | 58.2 | 59.8 | 58.9 | 0.0 | 0.0 | 0.0 |
| Fleet Management | 352.7 | 385.0 | 363.6 | 360.4 | 36.6 | 38.6 | 31.5 |
| General Services | 116.1 | 153.2 | 106.7 | 107.2 | 1.5 | 3.8 | 1.8 |
| Housing & Community Development | 276.5 | 0.0 | 309.5 | 306.4 | 1.6 | 0.0 | 3.8 |
| Houston Emergency Center | 223.5 | 267.4 | 215.5 | 215.9 | 18.4 | 12.6 | 31.1 |
| Houston Health Department | 750.2 | 261.5 | 955.9 | 919.3 | 14.0 | 4.8 | 18.3 |
| Houston Information Technology Services | 146.5 | 211.7 | 175.3 | 175.5 | 0.6 | 2.5 | 2.6 |
| Houston Public Works | 1,669.6 | 1,863.6 | 1,708.4 | 1,704.3 | 101.2 | 93.0 | 42.5 |
| Human Resources | 264.0 | 289.0 | 263.2 | 260.2 | 0.0 | 0.1 | 0.1 |
| Legal | 52.4 | 54.0 | 50.4 | 51.2 | 0.0 | 0.0 | 0.1 |
| Library | 9.8 | 0.0 | 11.9 | 12.4 | 0.0 | 0.0 | 0.0 |
| Mayor's Office | 55.6 | 43.5 | 69.6 | 70.2 | 0.5 | 0.7 | 0.4 |
| Municipal Courts Department | 10.2 | 17.0 | 11.0 | 11.0 | 0.0 | 0.0 | 0.0 |
| Neighborhoods | 29.5 | 0.0 | 28.3 | 29.0 | 0.3 | 0.0 | 0.0 |
| Office of Business Opportunity | 1.9 | 2.0 | 2.0 | 2.0 | 0.0 | 0.0 | 0.0 |
| Parks & Recreation | 89.0 | 122.2 | 86.3 | 88.5 | 4.4 | 3.3 | 7.4 |
| Planning | 52.8 | 71.6 | 59.9 | 59.9 | 0.9 | 0.0 | 0.1 |
| Police Department - Cadet | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Police Department - Classified | 56.3 | 22.0 | 48.7 | 48.2 | 6.3 (2) | 88.0 | 6.4 (2) |
| Police Department - Municipal | 47.5 | 18.0 | 45.6 | 43.8 | 1.2 | 3.8 | 0.8 |
| Solid Waste Management | 2.3 | 4.0 | 2.0 | 2.0 | 0.1 | 0.1 | 0.0 |
| **TOTAL GRANTS & OTHER FUNDS** | **4,437.7** | **4,044.9** | **4,752.7** | **4,708.2** | **188.3** | **252.3** | **147.5** |
| **CITY-WIDE TOTAL** | **20,699.4** | **21,142.2** | **20,777.8** | **20,773.6** | **1,265.2** | **977.1** | **1,271.6** |

(1) YTD numbers measure the periods 07/01/2020 through 9/30/2020.
(2) Includes overtime hours from grants and special funds except Auto Dealers.
(3) FY2021 Budget does not include grants FTEs.
(4) Fire department FTEs do not include classified employees on phasedown.
(5) Includes overtime related to COVID-19 redeployment, pending transfer to Coronavirus Relief Fund (CRF).

# 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 - Drainage Charge Fund (2310)**
The Dedicated Drainage & Street Renewal Fund (DDSRF) funds group provides a dedicated, pay-as-you-go fund for enhancement, improvement and ongoing renewal of Houston's drainage and streets, as well as traffic control operations. This fund is funded by the Drainage Fee and is administered by the Houston Public Works Department. The DDSRF funds group is not technically an enterprise fund but is grouped with the Combined Utility System for clarity.

**Dedicated Drainage & Street Renewal Fund - Ad Valorem Tax Fund (2311)**
Prior to FY2021, this fund was a part of DDSRF Fund 2310. The DDSRF funds group provides a dedicated, pay-as-you-go fund for enhancement, improvement and ongoing renewal of Houston's drainage and streets, as well as traffic control operations. This fund is funded by Ad Valorem Tax and is administered by the Houston Public Works Department. The DDSRF funds group is not technically an enterprise fund but is grouped with the Combined Utility System for clarity.

**Dedicated Drainage & Street Renewal Fund - Metro ET AL Fund (2312)**
Prior to FY2021, this fund was a part of DDSRF Fund 2310. The DDSRF funds group provides a dedicated, pay-as-you-go fund for enhancement, improvement and ongoing renewal of Houston's drainage and streets, as well as traffic control operations. This fund is primarily funded by reimbursements under the Metro General Mobility Program and is administered by the Houston Public Works Department. The DDSRF funds group 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.