

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



OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

CHRIS B. BROWN

To: Mayor Sylvester Turner
City Council Members

From: Chris B. Brown
City Controller

Date: January 28, 2022

Subject: December 2021
Financial Report

Attached is the Monthly Financial Report for the period ending December 31, 2021.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$291 million for FY2022. This is \$30 million lower than the projection of the Finance Department. The difference is due to a \$30 million lower revenue projection than the Finance Department. Based on our current projections, the fund balance will be \$125 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

Our revenue projections increased by \$52 million from the November 2021 report primarily as follows

- Sales Tax is higher by \$49 million due to larger receipts than anticipated.
- Mixed Beverage Tax is higher by \$5.1 million due to larger mixed beverage tax receipts.
- Interest income is lower by \$2.1 million due to lower interest rates.

Expenditure estimates increased by \$23 million from the November 2021 Report primarily as follows:

- City Council increased by \$1.8 million due to prior year rollover allocation.
- Limited Purpose Annexation payments increased by \$5.4 million due to higher sales tax receipts.
- Fire increased by \$3 million due to increased vehicle fuel and billing and collection fees.
- Solid Waste increased by \$2.5 million due to increased vehicle fuel, the purchase of a vehicle tracking system and the cleanup of Homeless Encampments and Anti-Litter Abatement.
- Parks increased by \$10.5 million due to the Houston Zoo payment.

ENTERPRISE FUNDS

- The Convention and Entertainment Operating Fund increased Operating Revenues by \$17 million due to an anticipated increase in Hotel Occupancy Tax receipts.
- The Stormwater Fund Expenditures decreased by \$3 million due to savings in infrastructure maintenance and from vacancies.

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

- The Combined Utility System increased Operating Revenues by \$145 million due to increased water and sewer rates following the CUS Rate Study. Operating Expenses decreased by \$6 million due to personnel savings. Non-Operating Revenues increased by \$24 million mainly due to increased impact fees. Operating Transfers decreased by \$32 million due to lower debt service payments.
- The Dedicated Drainage and Street Renewal – Drainage Charge Fund increased by \$15 million primarily due to a higher transfer from the Capital Project Fund to reflect reimbursement from the Community Development Block Grant Program and the Texas Department of Transportation for road drainage and paving improvement projects.

COMMERCIAL PAPER AND BONDS

The City's practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure. As of December 31, 2021, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	2.32%
Combined Utility System	0.00%
Aviation	3.05%
Convention and Entertainment	4.97%

Respectfully submitted,



Chris B. Brown
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
December 31, 2021

Combined Utility System Swaps

General Terms:

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

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

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

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

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

A. Combined Utility System Synthetic Fixed Rate Swap

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

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

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

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

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

Receipts and Payments. For the six months ending December 31, 2021, the City received \$2,801,850.34 in swap revenue for these swaps and paid \$131,103.17 of interest on the underlying securities. The contractual rate for the City's swap payment is 3.78%. The average effective rate for the 2004B bonds, including interest for the Series 2004B bonds, the City's swap payments, and its dealer and liquidity fees, reduced by swap receipts, was 4.14%. 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 \$161 million on December 31, 2021. 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	\$ (86,574,301)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(36,754,108)	Aa2/ A+/AA
Wells Fargo	150,000,000	(37,176,733)	Aa2 /A+/AA-
	<u>\$ 653,325,000</u>	<u>\$ (160,505,142)</u>	

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

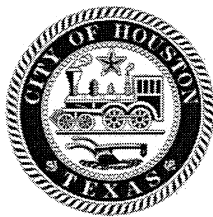
On November 1, 2005, the City priced a floating to fixed interest rate exchange agreement swap with Royal Bank of Canada ("RBC") on a forward basis. The City pre-qualified eight firms to submit competitive bids, and RBC submitted the lowest bid of 3.761%. The addition of the SIFMA-Indexed Notes diversifies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

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

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

Receipts and Payments. For the six months ending December 31, 2021 the City received \$1,065,065.70 in swap revenue for its 2018C swap and paid \$135,903.40 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 3.62%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$61 million on December 31, 2021. This value was calculated using the zero-coupon method.



CITY OF HOUSTON

Finance Department

Sylvester Turner

Mayor

Finance Department
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Houston, Texas 77251-1562

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To: Mayor Sylvester Turner
City Council Members

Date: January 28, 2022

Subject: 6+6 Financial Report

Attached is the 6+6 Financial Report for the period ending December 31, 2021. Fiscal Year 2022 projections are based on six months of actual results and six months of projections.

General Fund

Our revenue projection is \$85.5 million higher than the Adopted Budget and \$67.9 million higher than the 5+7 Report. The variance from the prior month's projections is primarily due to:

- \$60.5 million increase in Sales Tax due to higher than anticipated sales tax receipts,
- \$4.2 million increase in Other Taxes due to higher than anticipated mixed beverage tax,
- \$3 million increase in Charges for Services primarily due to higher than anticipated ambulance fees,
- \$1.8 million increase in Miscellaneous/Other to reflect state mutual aid reimbursements related to Hurricane Ida and COVID-19 services to other local jurisdictions as well as higher than anticipated recoveries and refunds for standby fees,
- \$673,000 increase in Licenses and Permits primarily due to higher than anticipated limousine permits and special fire permits,
- \$500,000 increase in Municipal Courts Fines and Forfeits due to higher than anticipated moving violation fees, and
- \$2.9 million decrease in Interest to reflect lower than anticipated cash receipts.

General Fund Revenues (amounts expressed in thousands)

Category	FY2021 Actual	FY22 Adopted Budget	FY22 Current Projection	FY22 Variance Over/(Under)
Property Tax	\$1,254,016	\$1,230,985	\$1,230,985	-
Sales Tax	706,829	703,000	763,471	60,471
Franchise Fees	153,601	149,319	149,487	168
Other	333,347	518,450	543,306	24,856
Total	\$2,447,793	\$2,601,754	\$2,687,249	85,495

Our expenditure projection is \$31.1 million higher than the Adopted Budget and \$23.2 million higher than the 5+7 Report. The variance from the prior month's projections is primarily due to:

- \$10.5 million increase in Parks and Recreation Department to reflect Houston Zoo payment,
- \$5.4 million increase in General Government to reflect payments related to Limited Purpose Annexations as a result of higher sales tax projection,
- \$3.2 million increase in various departments in interfund vehicle fuel,
- \$1.8 million increase in City Council to reflect the prior year unutilized Council District Service Funds,
- \$1.5 million increase in Solid Waste Department due to vehicle tracking system purchase, and to reflect Homeless Encampment Clean-up and Anti-Litter Abatement program, and
- \$700,000 increase in Police Department to reflect the purchase of gunshot detection technology.

General Fund Expenditures (amounts expressed in thousands)

Category	FY2021 Actual	FY22 Adopted Budget	FY22 Current Projection	FY22 Variance Over/(Under)
Police	\$922,931	\$955,813	\$957,165	1,352
Fire	500,539	535,459	540,204	4,745
Other Departments	627,354	703,054	728,069	25,015
Debt Service/PAYGO	397,586	415,633	415,633	-
Total	\$2,448,410	\$2,609,959	\$2,641,071	31,112

We are currently projecting the ending fund balance of \$321.6 million, which is \$54.4 million higher than the Adopted Budget and 14.5% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

Fund Balance (amounts expressed in thousands)

Category	FY2021 Actual	FY22 Adopted Budget*	FY22 Current Projection	FY22 Variance Over/(Under)
Fund Balance - Beginning of Year	\$282,068	\$214,175	\$281,201	67,026
Changes to Designated Fund Balance	-	(5,792)	(5,792)	-
Budgeted Increase/(Decrease) in Fund Balance	(617)	(8,205)	46,179	54,383
Change in Inventory/Prepaid Items/Imprest Cash	(250)	-	-	-
Fund Balance, End of Year	\$281,201	\$200,178	\$321,587	\$121,410
% of Expenditures Less Debt Service and PAYGO	13.7%	9.1%	14.5%	5.3%

* 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 Enterprise Funds, Special Revenue Funds and other funds from the 5+7 Report.

Convention & Entertainment

Non-Operating Revenues increased by \$17 million primarily due to higher than anticipated Hotel Occupancy Tax.

Combined Utility System

Operating Revenues increased by \$145 million mainly due to higher than anticipated water and sewer sales as a result of rate increase. Operating Expenditures decreased by \$6 million due to personnel savings. Non-Operating Revenues increased by \$23.5 million mainly due to higher impact fees. Operating Transfers decreased by \$32 million due to lower debt service transfers.

Dedicated Drainage & Street Renewal Fund – Drainage Charge Fund

Revenues increased by \$15.1 million primarily to reflect reimbursement from Community Development Block Grant Program (CDBG) and Texas Department of Transportation (TxDOT). Expenditures decreased by \$301,000 primarily due to less transfers to Storm Water Fund and personnel savings.

Dedicated Drainage & Street Renewal Fund – Metro ET AL Fund

Expenditures decreased by \$1.2 million due to personnel savings.

Storm Water Fund

Expenditures decreased by \$3.1 million due to lower than anticipated infrastructure maintenance services and personnel savings.

Health Benefits Fund

Revenues decreased by \$12.5 million due to plan/tier changes and lower enrollment. Expenditures decreased by \$9.6 million due to lower claims, lower enrollment, and personnel savings.

Building Inspection Special Fund

Expenditures decreased by \$1.3 million due to personnel savings.

Contract Responsibility Fund

Expenditures increased by \$500,000 to reflect additional funding to support the Emergency Telehealth and Navigation (ETHAN) program.

Essential Public Health Services Fund

Expenditures decreased by \$5 million primarily due to vacancy savings.

Maintenance Renewal and Replacement Fund

Expenditures increased by \$2.5 million due to replacement and upgrade for Uninterrupted Power Supply (UPS) system.

Tourism Promotion Special Revenue Fund

Revenues increased by \$3.2 million due to higher than anticipated Hotel Occupancy Tax. As a result, expenditures increased by \$3 million to reflect higher payment to Houston Arts Alliance.

Houston Economy

Energy – The average oil price of \$71.71 for the month of December 2021 was 9.4% lower than prior month's average price of \$79.15. Comparing from December 2020, the price has increased by 52.5%. The average oil rig count of 475 for the month of December 2021 was 3.7% higher than prior month's count. The rig count year-over-year comparison for the month of December increased by 84.1%.

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 3,128,300 in November 2021, up approximately 1.1% compared to prior month. When compared to November 2020, nonfarm employment is up 4.8%. The preliminary unemployment rate for month of November 2021 was 5.1% compared to prior month at 5.4%. In November 2020 the unemployment rate was 7.9%.

Home Sales – The latest report prepared by the Houston Association of Realtors (HAR) for the month of December 2021, shows the total single-family home sales of 9,272 were 4.5% lower compared to December 2020 of 9,706. The median price rose by 17.2% to \$319,000 and the average price increased by 13.5% to \$392,449. Single-family inventory decreased from 1.8 months' supply to 1.4 months year-over-year.

Sincerely,

DocuSigned by:

829AC7439B3F41F...
Tantri Emo
Director



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

Finance - Major Variances from Adopted Budget

Revenues		Variance Over/(Under)*
Month Reported	Revenue Detail	
September	Licenses and Permits	
	Increase due to higher than anticipated liquor licenses	301
	Intergovernmental	
	Increase to reflect higher Charity Care Program reimbursement (previously known as Ambulance Supplemental Payment Program-ASPP) than projected	16,900
	Charges for Services	
	Increase due to higher than anticipated passport services fee	419
	Sales Tax	
	Increase due to higher than anticipated sales tax receipts	60,471
December	Other Taxes	
	Increase due to higher than anticipated mixed beverage tax receipts	4,188
	Licenses and Permits	
	Increase mainly due to higher than anticipated limousine permits and special fire permits	673
	Charges for Services	
	Increase mainly due to higher than anticipated ambulance fees	2,989
	Municipal Courts Fines and Forfeits	
	Increase due to higher than anticipated moving violation fees	500
	Interest	
	Decrease to reflect lower than anticipated cash receipts	(2,925)
	Miscellaneous/Other	
	Increase to reflect state mutual aid reimbursements related to Hurricane Ida and COVID-19 services to other local jurisdictions as well as higher than anticipated recoveries and refunds for standby fees	1,797
	Other Adjustments	184
	Total Revenues	85,497
	Fund Balance	
	Additional Beginning Fund Balance	67,026
	Total Financial Resources	152,523

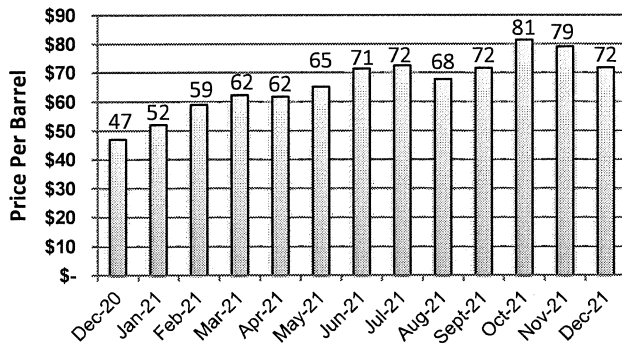
Expenditures		
Month Reported	Expenditure Detail	
September	Public Safety	
	Increase in Fire to reflect billing collection fee related to higher than anticipated Charity Care Program reimbursement	1,350
December	Increase in Police to reflect the purchase of gunshot detection technology	700
	Total Public Safety	2,050
September	Other Adjustments	
	Decrease in General Government due to lower TRANS interest payment	(800)
	Increase in various departments to reflect the HOPE Meet and Confer Agreement	6,650
	Increase in various departments to reflect unspent City Council funding from prior year	449
December	Other Adjustments	296
	Increase in Parks and Recreation Department to reflect Houston Zoo payment	10,515
	Increase in General Government to reflect higher Limited Purpose Annexation payments as a result of higher sales tax projection	5,442
	Increase in various departments in interfund vehicle fuel	3,196
	Increase in City Council to reflect prior year unutilized Council District Service Funds	1,779
	Increase in Solid Waste Department due to Rubicon vehicle tracking system purchase, and to reflect Homeless Encampment Clean-up and Anti-Litter Abatement program	1,503
	Other Adjustments	31
	Total Other Adjustments	29,061
	Total Expenditures	31,111

*Total may reflect slight variances due to rounding.

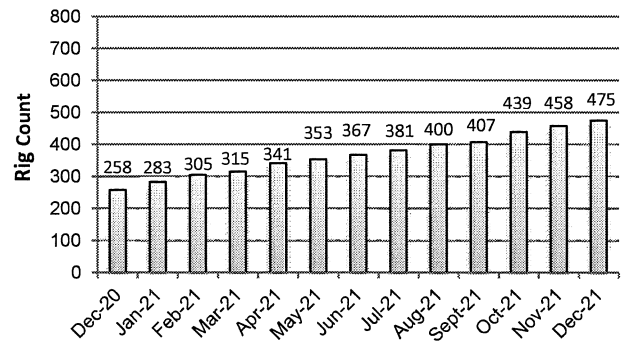


Key Economic Indicators

Crude Oil Prices



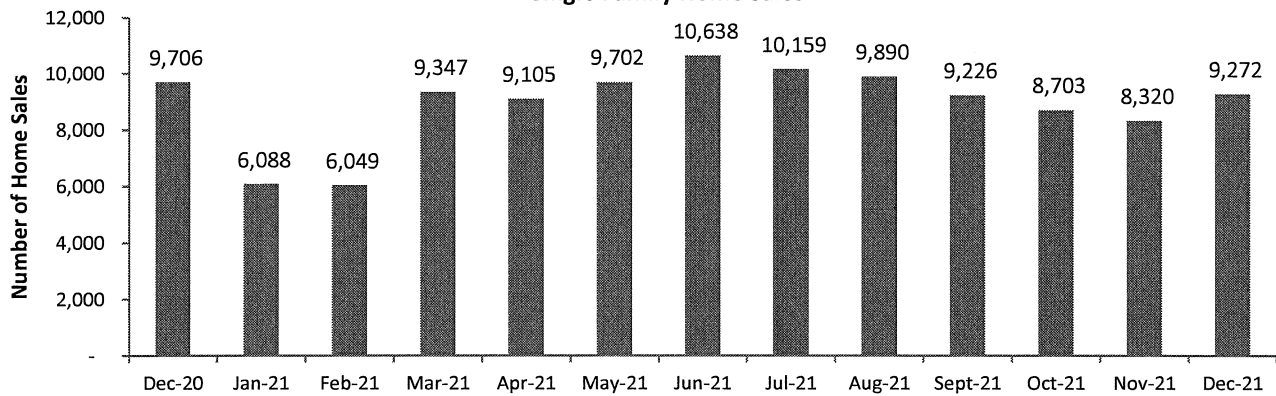
Oil Rig Count



Oil prices show a decrease of 9.4% in December from November. Compared to December 2020, oil prices are up by 52.5%. Rig counts show an increase of 3.7% in December from November. Compared to December 2020, rig counts are up by 84.1%.

Source: US Energy Information Administration & Baker Hughes Rig Counts

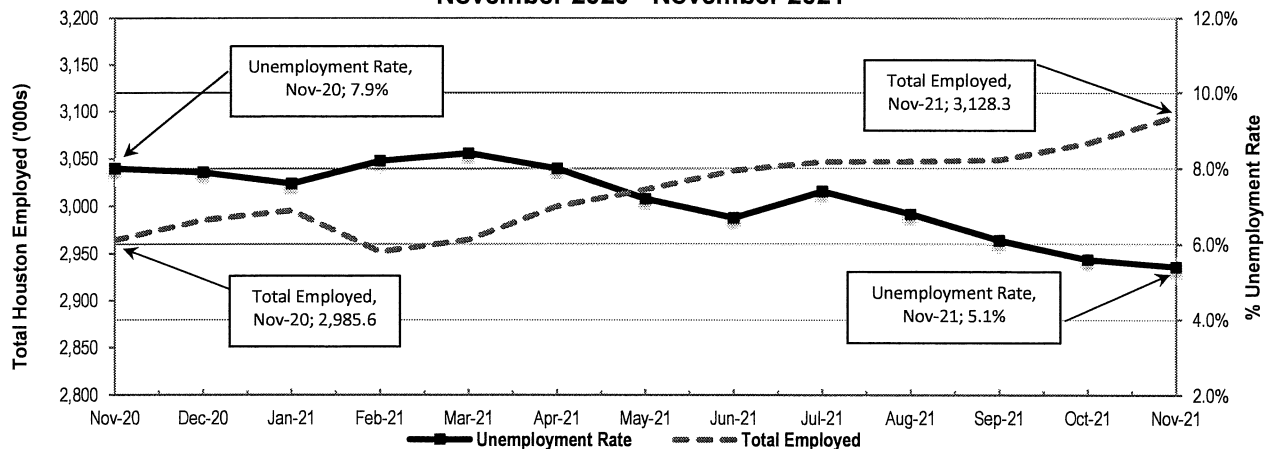
Single Family Home Sales



Single-family home sales showed an increase of 11.4% in December from November. According to HAR, single-family home sales totaled 9,272 units compared to 9,706 units a year earlier, a decrease of 4.5%.

Source: HAR.COM

Houston Total Employed Nonfarm versus Unemployment Rate November 2020 - November 2021



The Total Employed shows an increase from November 2020 of 2,986 to November 2021 of 3,128.

The Unemployment rate shows a decrease from November 2020 of 7.9% to November 2021 of 5.1%.

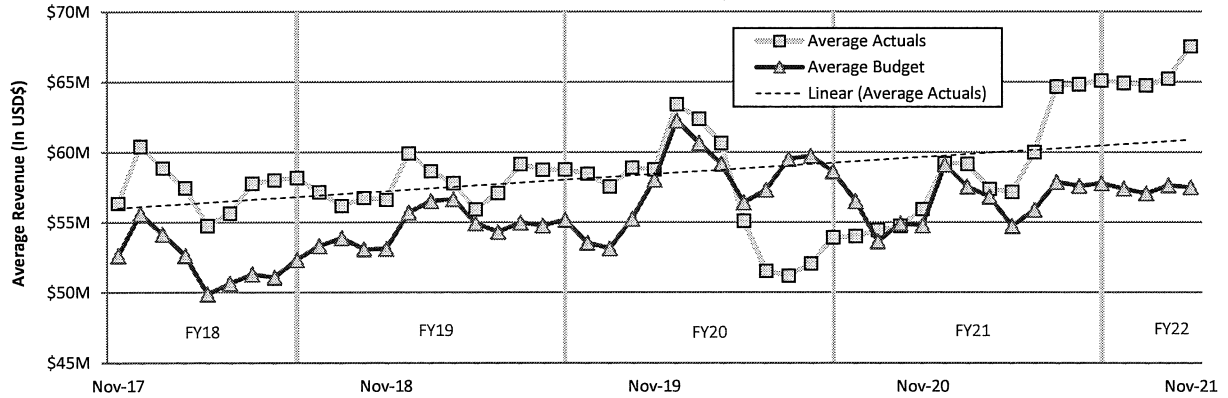
Source: Bureau of Labor Statistics



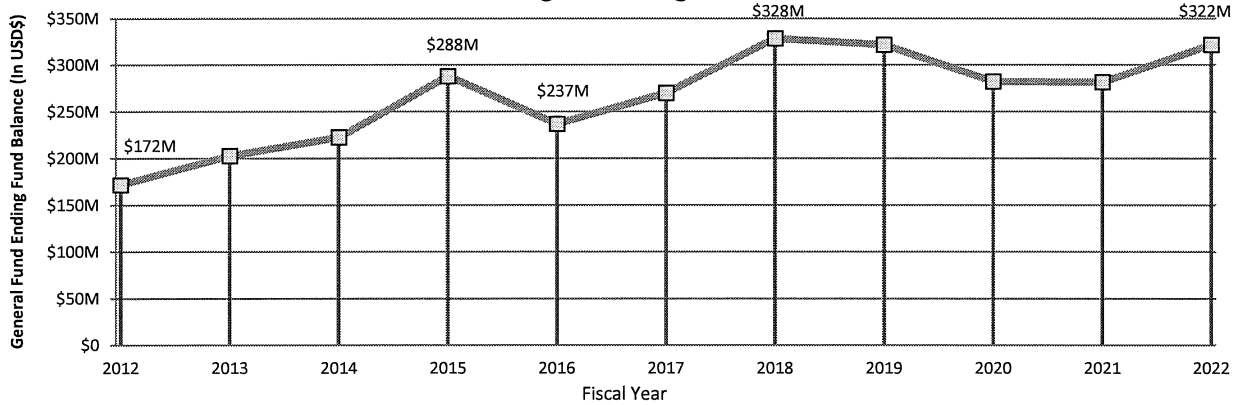
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

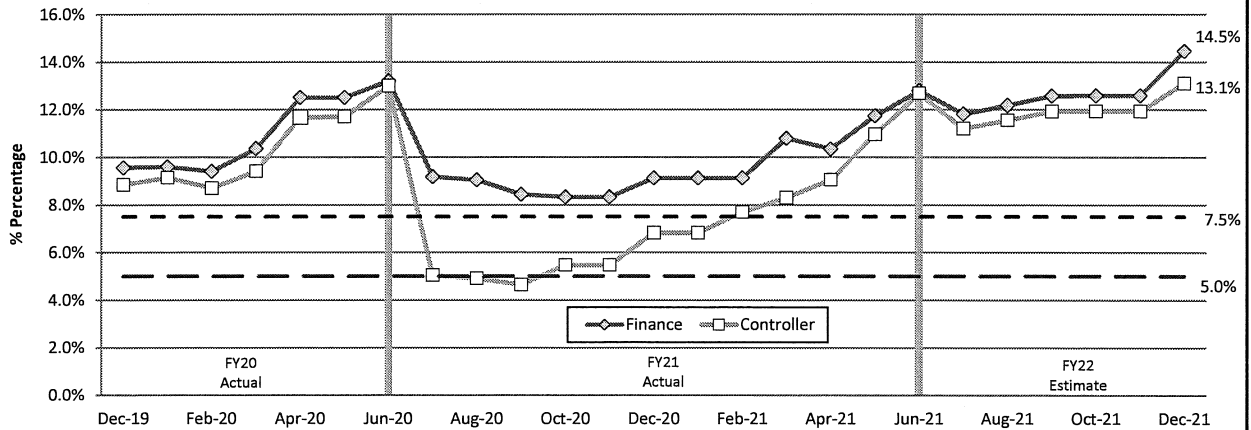
Sales Tax - Three-month Rolling Average



Historical Unassigned Ending Fund Balance



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



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



General Fund (Fund 1000)

For the period ended December 31, 2021
(amounts expressed in thousands)

Actual YTD
Current Budget

	FY2022						Controller - Finance Variance	Controller - Finance	Controller
	FY2021 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD			
Revenues									
General Property Taxes	1,254,016	1,230,985	1,230,985	1,230,985	1,230,985	342,839	-		
Industrial Assessments	25,435	21,813	21,813	19,902	21,813	109	(1,911)		
Sales Tax	706,829	703,000	703,000	747,000	763,471	372,670	(16,471)		
Other Taxes	14,561	15,983	15,983	20,000	20,171	6,905	(171)		
Electric Franchise	98,834	95,878	95,878	94,919	95,878	55,579	(959)		
Telephone Franchise	21,576	20,816	20,816	20,400	20,820	5,008	(420)		
Gas Franchise	13,034	13,083	13,083	12,821	13,083	7,629	(262)		
Other Franchise	20,157	19,542	19,542	19,151	19,706	5,476	(555)		
Licenses and Permits	31,386	31,067	31,067	30,446	32,041	16,370	(1,595)		
Intergovernmental	67,258	250,394	250,394	267,294	267,294	232,499	-		
Charges for Services	65,698	69,014	69,014	67,634	72,421	36,234	(4,787)		
Direct Interfund Services	59,308	61,766	61,766	61,766	61,766	30,063	-		
Indirect Interfund Services	24,688	23,118	23,118	23,133	23,133	11,895	-		
Municipal Courts Fines and Forfeits	14,993	15,090	15,090	14,788	15,590	7,870	(802)		
Other Fines and Forfeits	3,023	3,349	3,349	3,282	3,349	1,411	(67)		
Interest	5,133	5,511	5,511	2,500	2,586	522	(86)		
Miscellaneous/Other	13,290	11,269	11,269	11,044	13,066	5,266	(2,022)		
Total Revenues	2,439,219	2,591,678	2,591,678	2,647,065	2,677,173	1,138,345	(30,108)		
Expenditures									
Administration & Regulatory Affairs	26,813	30,302	30,323	30,817	30,817	11,542	-		
City Council	10,048	13,604	13,604	15,508	15,508	4,357	-		
City Secretary	760	941	941	958	958	419	-		
Controller	7,814	8,548	8,548	8,685	8,685	4,140	-		
Finance	16,318	19,014	19,061	19,321	19,321	9,208	-		
Fire	500,539	535,459	535,488	540,204	540,204	266,278	-		
General Services	41,746	41,905	41,905	41,844	41,844	16,707	-		
Housing and Community Development	498	418	418	418	418	301	-		
Houston Emergency Center	9,617	9,617	9,617	9,694	9,694	4,808	-		
Houston Health Department	57,216	59,869	59,924	60,620	60,620	34,855	-		
Houston Public Works	24,331	22,000	22,000	22,198	22,198	9,635	-		
Human Resources	2,420	3,978	3,978	3,989	3,989	1,597	-		
Legal	14,575	16,695	16,695	17,101	17,101	7,372	-		
Library	39,150	44,113	44,142	44,666	44,666	19,364	-		
Mayor's Office	7,286	7,576	7,586	7,890	7,890	3,550	-		
Municipal Courts	27,224	29,207	29,207	29,653	29,653	13,253	-		
Neighborhoods	9,920	12,330	12,330	12,505	12,505	5,554	-		
Office of Business Opportunity	3,482	3,947	3,947	4,162	4,162	1,933	-		
Parks and Recreation	53,981	67,260	67,358	78,509	78,509	33,284	-		
Planning and Development	3,192	3,868	3,868	3,921	3,921	1,642	-		
Police	922,931	955,813	955,943	957,165	957,165	463,674	-		
Solid Waste Management	87,683	89,363	89,363	92,434	92,434	43,553	-		
Total Departmental Expenditures	1,867,544	1,975,825	1,976,243	2,002,263	2,002,263	957,029	-		
General Government	183,280	218,501	218,084	223,175	223,175	97,459	-		
Total Expenditures Other Than Debt	2,050,824	2,194,327	2,194,327	2,225,438	2,225,438	1,054,488	-		
Captured Revenue Transfer to DDSRF	86,291	75,894	75,894	75,894	75,894	-	-		
Debt Service Transfer*	311,295	339,739	339,739	339,739	339,739	-	-		
Total Expenditures and Other Uses	2,448,410	2,609,959	2,609,959	2,641,071	2,641,071	1,054,488	-		
Net Current Activity	(9,191)	(18,281)	(18,281)	5,994	36,102	83,857	(30,108)		
Other Financing Sources (Uses)									
Transfers from Other Funds	6,031	6,771	6,771	6,771	6,771	2,581	-		
Sale of Capital Assets	2,543	3,305	3,305	3,305	3,305	752	-		
Total Other Financing Sources (Uses)	8,574	10,076	10,076	10,076	10,076	3,333	-		
Fund Balances									
Fund Balance - Beginning of Year	282,068	281,201	281,201	281,201	281,201	281,201	-		
Changes to Designated Fund Balance**	-	(5,792)	(5,792)	(5,792)	(5,792)	-	-		
Budgeted Increase/(Decrease) in Fund Balance	(617)	(8,205)	(8,205)	(8,205)	(8,205)	87,190	-		
Change in Inventory/Prepaid Items/Imprest Cash	(250)	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance***	-	-	-	24,275	54,383	-	(30,108)		
Fund Balance, End of Year****	281,201	267,204	267,204	291,479	321,587	368,391	(30,108)		

*Includes debt prepayment from Building Inspection Fund.

**The total designation for the Budget Stabilization Fund is approximately \$22 million. In FY2020, \$5 million was transferred to the COVID-19 Disaster Fund (Fund 5306) and in FY2021, \$10 million was transferred to the Disaster Recovery Fund (Fund 5303) for Winter Storm Uri. In FY2022, the Budget Stabilization Fund will be fully replenished.

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

****According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service and Pay-As-You-Go (PAYGO) which is \$166,908 based on current projections. The City will be \$124,571 above 7.5% based on the Controller's Projections for FY2022.

††††† 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.

ARPA Local Fiscal Recovery Fund (LFRF)
For the quarter ended December 31, 2021
(amounts expressed in thousands)

	Budget ⁽¹⁾	Current Fiscal Year		Cumulative March 3, 2021 to December 31, 2021	Budget vs Actual (Cumulative Spend vs Budget) Under/(Over)
		QTD Actual	YTD Actual		
Cash Inflows					
Local Fiscal Recovery Funds (LFRF)	\$ 303,885			\$ 303,885	
Interest Income	\$ 9	\$ -	\$ 5	\$ 9	
Total Inflows	\$ 303,893	\$ -	\$ 5	\$ 303,893	
Cash Outflows - Category of Spending ^{(2), (3)}					
Public Health	\$ 35,210	\$ 279	\$ 3,363	\$ 3,363	\$ 31,847
Negative Economic Impacts	\$ -	\$ -	\$ -	\$ -	\$ -
Services to Disproportionately Impacted Communities	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Replacement ⁽⁴⁾	\$ 198,624	\$ 83,589	\$ 198,624	\$ 198,624	\$ -
Administrative	\$ 7,565	\$ 41	\$ 41	\$ 41	\$ 7,524
Future funding allocation ⁽⁵⁾	\$ 62,495	\$ -	\$ -	\$ -	\$ 62,495
Total Outflows	\$ 303,893	\$ 83,909	\$ 202,028	\$ 202,028	\$ 101,865
Net Current Flows		\$ (83,909)	\$ (202,023)	\$ 101,865	

Note:

1. Current amounts in the Budget column are fluid and subject to change.
2. Period of Performance: March 3, 2021 through December 31, 2024.
3. Interest earned is included as part of this projected spend.
4. Revenue Replacement for FY2022. This pertains to the provision of government services due to revenue losses during COVID-19 public health emergency to maintain and sustain critical services.
5. To be used for Revenue Replacement for FY2023 and FY2024.

Coronavirus Relief Fund
For the quarter ended December 31, 2021
(amounts expressed in thousands)

Budget	Actual March 1, 2020 to June 30, 2021	Current Fiscal Year		Cumulative March 1, 2020 to December 31, 2021	Budget vs Actual (Cumulative Spend vs Approved Budget) Under/(Over)
		QTD Actual	YTD Actual		
Cash Inflows					
Coronavirus Relief Funds (CRF) ⁽²⁾	\$ 404,869	\$ 404,869	\$ - \$ -	\$ 404,869	
Interest Income	\$ 381	\$ 380	\$ - \$ -	\$ 380	
Total Inflows	\$ 405,249	\$ 405,249	\$ - \$ -	\$ 405,249	
Cash Outflows - Category of Spending^{(1), (3)}					
Payroll for public health and safety employees	\$ 66,430	\$ 66,418	\$ (13) \$ (62)	\$ 66,355	\$ 74
Budgeted personnel and services diverted to a substantially different use	\$ 12,650	\$ 12,447	\$ 3 \$ 3	\$ 12,449	\$ 201
Improvements to telework capabilities of public employees	\$ 16,823	\$ 16,755	\$ 20 \$ 35	\$ 16,790	\$ 33
Medical expenses	\$ 23,325	\$ 22,910	\$ 2 \$ 14	\$ 22,924	\$ 401
Public Health expenses	\$ 168,485	\$ 161,252	\$ 2,079 \$ 4,069	\$ 165,321	\$ 3,163
Economic Support	\$ 98,463	\$ 98,461	\$ - \$ -	\$ 98,461	\$ 1
All items not listed above ^{(4), (5), (6)}	\$ 19,075	\$ 14,978	\$ 2,996 \$ 2,996	\$ 17,974	\$ 1,101
Total Outflows	\$ 405,249	\$ 393,221	\$ 5,088 \$ 7,055	\$ 400,276	\$ 4,975
Net Current Flows		\$ 12,028	\$ (5,088) \$ (7,055)	\$ 4,974	
Outstanding Encumbrances⁽⁷⁾		\$ 8,827	\$ (3,062) \$ (6,077)	\$ 2,750	

*Total may reflect slight variances due to rounding.

Note:

1. Current amounts in the Budget column are fluid and subject to change.
2. Period of Performance: March 1, 2020 through December 31, 2021
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 approximately \$0.8M which is earmarked for Public Health programs.
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 December 31, 2021
(amounts expressed in thousands)

	Budget	Actual March 1, 2020 to June 30, 2021	Current Fiscal Year		Cumulative March 1, 2020 to December 31, 2021	Budget vs Actual (Cumulative Spend vs Approved Budget) Under/(Over)
			QTD Actual	YTD Actual		
Cash Inflows						
CARES Act reimbursements to HAS ^{(2), (3), (5), (6)}	\$ 200,211	\$ 195,426	\$ 2,507	\$ 2,507	\$ 197,933	\$ 2,278
Interest Income	\$ -	\$ 402	\$ 95	\$ 200	\$ 602	\$ (602)
Total Inflows	\$ 200,211	\$ 195,828	\$ 2,602	\$ 2,707	\$ 198,535	\$ 1,676
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⁾	\$ 51,023	\$ 105,237	\$ 4,223	\$ 4,223	\$ 109,460	\$ (58,437)
Parking Services Contract 520116 ⁽⁵⁾	\$ 149,188	\$ 29,824	\$ 2,507	\$ 2,507	\$ 32,331	\$ 116,857
Constr Site Work Svc 520126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electricity at EFD 521505 ⁽⁵⁾	\$ -	\$ 157	\$ -	\$ -	\$ 157	\$ (157)
Total Outflows	\$ 200,211	\$ 135,218	\$ 6,730	\$ 6,730	\$ 141,948	\$ 58,263
Net Current Flows	\$ -	\$ 60,610	\$ (4,128)	\$ (4,023)	\$ 56,587	\$ (56,587)

*Total may reflect slight variances due to rounding.

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 must be spent within 4 years of receipt.
4. CARES Act benefits spent on debt service funding were spent on debt service that came due no earlier than March 27, 2020.
5. CARES Act benefits were received and used to cover Subordinate Lien Debt Service, Parking Services Contract expenses, and other expenses that are eligible in accordance with grant agreements.
6. HAS is entitled to first-round CARES Act benefits in the amount of \$200 million.

Harvey - CDBG Disaster Recovery
For the period December 31, 2021
(in thousands)

	Actual Inception through FY2021	QTD Actual	YTD Actual	Actual Inception through December 31, 2021
Cash Inflows¹				
Homeowner Assistance Program (HoAP)	\$ 6,195	\$ 8,556	\$ 14,156	\$ 20,351
Single Family Development Program	-	12	12	12
Multifamily Rental Program	66,145	19,419	30,713	96,858
Small Rental Program	-	-	5	5
Homebuyer Assistance Program	6,231	2,727	3,580	9,811
Buyout Program	-	18,894	24,975	24,975
Public Services	5,443	1,285	2,454	7,897
Economic Revitalization Program	-	321	321	321
Housing Administration ²	1,278	484	484	1,762
Planning ²	61	712	712	773
Other Cash Inflows				
Program Income	-	-	-	-
Transfers from Other Funds	-	-	-	-
Total Inflows	\$ 85,353	\$ 52,410	\$ 77,412	\$ 162,765
Cash Outflows¹				
Homeowner Assistance Program	\$ 67,167	\$ 9,701	\$ 12,600	\$ 79,767
Single Family Development Program	464	15,376	15,616	16,080
Multifamily Rental Program	123,812	17,049	34,389	158,201
Small Rental Program	290	136	203	493
Homebuyer Assistance Program	9,246	1,651	3,182	12,428
Buyout Program	13,776	32,038	35,563	49,339
Public Services	9,056	2,235	3,887	12,943
Economic Revitalization Program	2,283	1,871	3,195	5,478
Housing Administration ²	15,484	228	886	16,370
Planning ²	1,353	123	191	1,544
Other Cash Outflows				
Transfers to Other Funds	-	-	-	-
Total Outflows	\$ 242,933	\$ 80,408	\$ 109,712	\$ 352,645
Net Current Flows³	\$ (157,580)	\$ (27,998)	\$ (32,300)	\$ (189,880)

*Total may reflect slight variances due to rounding.

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 December 31, 2021
(in thousands)

	Actual Inception through FY2021	QTD Actual	YTD Actual	Actual Inception through December 31, 2021
Cash Inflows ⁽⁵⁾				
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -
FEMA Cash Advance Category B	-	-	-	-
FEMA Advance ⁽¹¹⁾	2,124	(670)	1,413	3,537
FEMA Reimbursements	318,016	7,355	11,215	329,231
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	\$ 488,902	\$ 6,685	\$ 12,628	\$ 501,530
Cash Outflows ⁽⁵⁾				
Debris Removal (Category A) ^(3,6)	108,762	-	-	108,762
Emergency Protective Measures (Category B)* ^(3,9)	115,402	-	1,045	116,447
Roads and Bridges (Category C) * ⁽³⁾	-	-	-	-
Water Control Facilities (Category D)* ⁽³⁾	-	-	-	-
Buildings and Equipment (Category E)* ⁽³⁾	39,886	2,698	2,818	42,704
Utilities (Category F)* ⁽³⁾	13,057	43	(1,190)	11,867
Parks Recreational Areas, and Other Facilities (Category G)* ⁽³⁾	32,386	2,058	4,482	36,868
Direct/Indirect Administrative Cost	35,273	(3,688)	(2,563)	32,710
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⁾	42,279	-	10,000	52,279
Total Outflows	\$ 432,575	\$ 1,111	\$ 14,592	\$ 447,167
Net Current Flows	\$ 56,327	\$ 5,574	\$ (1,964)	\$ 54,363

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

*Total may reflect slight variances due to rounding.

Notes:

- 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.
- FEMA Disaster Declaration made August 25, 2017.
- Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/2017 to 09/22/2017).
- 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 BudgetStabilization Fund in FY2020.
- This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
- Only Category A "Debris Removal" cash flows can be updated quarterly; other categories will be updated as the projects progress.
- 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.
- Insurance proceeds have been allocated pursuant to the lease agreement amendment approved by City Council on 05/22/2018.
Pursuant to two Promissory Notes (P/N) \$12.5M in FY2019, \$10M out of \$20M P/N was disbursed to HFC in FY2021 and another \$10M in FY2022.
- Includes reimbursements of HPW project worksheet for Emergency Protective Measures (CAT-B).
- \$8.9M remitted back to Office of the Governor (OOG) against State Grant, per OOG recoupment letter and 2nd amendment in November 2019.
The Grant expired on 08/31/2020, 100% funds were utilized.
- FEMA Advance contains funds that were received and are pending reconciliation/revenue recognition.

Aviation Operating Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021	FY2022				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Landing Area	\$ 70,578	\$ 94,575	\$ 94,575	\$ 46,048	\$ 93,056	\$ 93,056
Bldg and Ground Area	155,598	207,271	207,271	101,951	204,771	204,771
Parking and Concession	85,909	110,596	110,596	84,584	149,228	149,228
Other	6,471	5,728	5,728	3,671	5,728	5,728
Total Operating Revenues	<u>318,556</u>	<u>418,169</u>	<u>418,169</u>	<u>236,254</u>	<u>452,783</u>	<u>452,783</u>
Operating Expenses						
Personnel	102,552	115,506	115,506	56,911	115,506	115,506
Supplies	6,853	6,214	6,487	2,994	6,214	6,214
Services	158,645	167,579	174,440	74,905	167,579	167,579
Non-Capital Outlay	1,491	2,197	2,275	837	2,197	2,197
Total Operating Expenses	<u>269,541</u>	<u>291,496</u>	<u>298,707</u>	<u>135,647</u>	<u>291,496</u>	<u>291,496</u>
Operating Income (Loss)	<u>49,015</u>	<u>126,673</u>	<u>119,462</u>	<u>100,607</u>	<u>161,287</u>	<u>161,287</u>
Non-Operating Revenues (Expenses)						
Interest Income	10,554	18,072	18,072	3,462	16,072	16,072
Other	189	0	0	970	0	0
Total Non-Operating Rev (Exp)	<u>10,743</u>	<u>18,072</u>	<u>18,072</u>	<u>4,432</u>	<u>16,072</u>	<u>16,072</u>
Income (Loss) Before Operating Transfers	<u>59,758</u>	<u>144,745</u>	<u>137,534</u>	<u>105,039</u>	<u>177,359</u>	<u>177,359</u>
Operating Transfers						
Debt Service Interest	1,959	517	517	202	517	517
Renewal and Replacement	10,000	0	0	0	0	0
Capital Improvement	4,074	144,228	137,017	10,326	176,842	176,842
Total Operating Transfers	<u>16,033</u>	<u>144,745</u>	<u>137,534</u>	<u>10,528</u>	<u>177,359</u>	<u>177,359</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ 43,725</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 94,511</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

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

Convention and Entertainment Facilities Operating Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2022					
	FY2021 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Facility Rentals	\$ 1,449	\$ 1,521	\$ 1,521	\$ 0	\$ 1,521	\$ 1,521
Parking	4,651	5,635	5,635	4,277	5,635	5,635
Total Operating Revenues	<u>6,100</u>	<u>7,157</u>	<u>7,157</u>	<u>4,277</u>	<u>7,157</u>	<u>7,157</u>
Operating Expenses						
Personnel	220	250	250	120	250	250
Services	91	98	98	45	98	98
Total Operating Expenses	<u>311</u>	<u>348</u>	<u>348</u>	<u>165</u>	<u>348</u>	<u>348</u>
Operating Income (Loss)	<u>5,789</u>	<u>6,809</u>	<u>6,809</u>	<u>4,112</u>	<u>6,809</u>	<u>6,809</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	45,721	57,500	57,500	36,271	74,000	74,000
Delinquent	1,728	1,000	1,000	1,065	1,500	1,500
Net Hotel Occupancy Tax	<u>47,449</u>	<u>58,500</u>	<u>58,500</u>	<u>37,336</u>	<u>75,500</u>	<u>75,500</u>
Interest Income	155	125	125	57	125	125
Other Interest Expense	(219)	(205)	(205)	(100)	(205)	(205)
Other	292	292	292	292	292	292
Total Non-Operating Rev (Exp)	<u>47,677</u>	<u>58,711</u>	<u>58,711</u>	<u>37,585</u>	<u>75,711</u>	<u>75,711</u>
Income (Loss) Before Operating Transfers	<u>53,466</u>	<u>65,520</u>	<u>65,520</u>	<u>41,697</u>	<u>82,520</u>	<u>82,520</u>
Operating Transfers						
Transfers for Interest	17,782	19,073	19,073	7,031	19,073	19,073
Transfers for Principal	10,621	9,997	9,997	1,863	9,997	9,997
Transfer to Component Unit	185	54,572	54,572	32,674	54,572	54,572
Transfers to General Fund	23,060	1,521	1,521	1,521	1,521	1,521
Transfers to Debt Service	1,449	195	195	0	195	195
Total Operating Transfers	<u>53,097</u>	<u>85,358</u>	<u>85,358</u>	<u>43,090</u>	<u>85,358</u>	<u>85,358</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>369</u>	\$ <u>(19,838)</u>	\$ <u>(19,838)</u>	\$ <u>(1,393)</u>	\$ <u>(2,838)</u>	\$ <u>(2,838)</u>

About the Fund:

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

Combined Utility System Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021	FY2022				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Water Sales	\$ 573,116	\$ 616,471	\$ 616,471	\$ 338,121	\$ 692,848	\$ 692,848
Sewer Sales	500,802	524,931	524,931	284,164	592,387	592,387
Penalties	8,482	12,000	12,000	8,443	12,000	12,000
Other	5,133	12,752	12,752	9,344	13,916	13,916
Total Operating Revenues	<u>1,087,533</u>	<u>1,166,155</u>	<u>1,166,155</u>	<u>640,072</u>	<u>1,311,151</u>	<u>1,311,151</u>
Operating Expenses						
Personnel	198,676	214,355	214,786	101,794	208,351	208,351
Supplies	44,093	46,645	46,658	21,859	46,660	46,660
Electricity and Gas	41,198	45,471	45,471	18,493	44,750	44,750
Contracts & Other Payments	185,548	232,718	232,801	64,101	233,336	233,336
Non-Capital Equipment	1,236	2,497	1,970	471	2,542	2,542
Total Operating Expenses	<u>470,750</u>	<u>541,686</u>	<u>541,686</u>	<u>206,717</u>	<u>535,639</u>	<u>535,639</u>
Operating Income (Loss)	<u>616,783</u>	<u>624,468</u>	<u>624,468</u>	<u>433,355</u>	<u>775,512</u>	<u>775,512</u>
Non-Operating Revenues (Expenses)						
Interest Income	12,376	14,174	14,174	3,632	14,174	14,174
Sale of Property, Mains & Scrap	2,379	1,476	1,476	3,591	3,584	3,584
Other**	22,782	27,461	27,461	14,854	30,147	30,147
Impact Fees	23,722	23,000	23,000	12,611	41,737	41,737
CWA & TRA Contracts (Prin.&Int.)	(6,390)	(6,377)	(6,377)	(5,197)	(6,377)	(6,377)
Total Non-Operating Rev (Exp)	<u>54,870</u>	<u>59,734</u>	<u>59,734</u>	<u>29,492</u>	<u>83,265</u>	<u>83,265</u>
Income (Loss) Before Operating Transfers	<u>671,653</u>	<u>684,203</u>	<u>684,203</u>	<u>462,847</u>	<u>858,777</u>	<u>858,777</u>
Operating Transfers						
System Debt Service Transfer	511,156	570,281	570,281	274,215	538,281	538,281
CWA & TRA Contracts (P & I) Luce Bayou	9,830	5,301	5,301	2,982	5,301	5,301
Transfer to PIB - Water & Sewer	5,050	4,899	4,899	351	4,899	4,899
Transfer to Capital Project Fund	70,394	70,000	70,000	70,000	70,000	70,000
Pension Liability Prin & Int	4,896	8,140	8,140	795	8,140	8,140
Equipment Acquisition	19,020	41,935	41,935	7,515	42,005	42,005
Transfer to Storm Water	56,541	57,143	57,143	17,918	57,143	57,143
Total Operating Transfers	<u>676,886</u>	<u>757,699</u>	<u>757,699</u>	<u>373,776</u>	<u>725,769</u>	<u>725,769</u>
Net Current Activity						
Operating Fund Only	<u>\$ (5,233)</u>	<u>\$ (73,496)</u>	<u>\$ (73,496)</u>	<u>\$ 89,071</u>	<u>\$ 133,008</u>	<u>\$ 133,008</u>

About the Fund:

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

Storm Water Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2022					
	FY2021 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Interfund Services	\$ 0	\$ 60	\$ 60	\$ 169	\$ 170	\$ 170
Miscellaneous	145	45	45	63	94	94
Total Revenues	<u>145</u>	<u>105</u>	<u>105</u>	<u>232</u>	<u>264</u>	<u>264</u>
Expenditures						
Personnel	23,151	25,625	25,625	11,980	24,572	24,572
Supplies	1,113	1,204	1,204	248	1,204	1,204
Other Services	14,578	21,688	21,975	5,708	19,687	19,687
Capital Outlay	4,130	9,503	9,216	123	9,503	9,503
Total Expenditures	<u>42,972</u>	<u>58,020</u>	<u>58,020</u>	<u>18,059</u>	<u>54,966</u>	<u>54,966</u>
Net Current Activity	(42,827)	(57,915)	(57,915)	(17,827)	(54,702)	(54,702)
Other Financing Sources (Uses)						
Interest Income	43	80	80	15	80	80
Transfers In - CUS	56,541	57,143	57,143	17,918	57,143	57,143
Transfers In - DD&SRF	7,100	11,000	11,000	4,250	10,841	10,841
Transfer Out -Capital Project	(57)	0	0	0	0	0
Debt Service Principal	(1,108)	(1,115)	(1,115)	(335)	(1,115)	(1,115)
Transfer Out -Discretionary Debt	<u>(15,229)</u>	<u>(15,860)</u>	<u>(15,860)</u>	<u>(4,362)</u>	<u>(15,860)</u>	<u>(15,860)</u>
Total Other Financing Sources (Uses)	<u>47,290</u>	<u>51,248</u>	<u>51,248</u>	<u>17,486</u>	<u>51,089</u>	<u>51,089</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	4,463	(6,667)	(6,667)	(341)	(3,613)	(3,613)
Fund Balance, Beginning of Year	<u>2,815</u>	<u>7,278</u>	<u>7,278</u>	<u>7,278</u>	<u>7,278</u>	<u>7,278</u>
Fund Balance, End of Year	<u>\$ 7,278</u>	<u>\$ 611</u>	<u>\$ 611</u>	<u>\$ 6,937</u>	<u>\$ 3,665</u>	<u>\$ 3,665</u>

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 December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	Adopted Budget	Current Budget	FY2022		
				YTD	Controller's Projection	Finance Projection
Expenditures						
Other Services	0	0	8	0	0	0
Capital Outlay	\$ 6,590	\$ 13,245	\$ 16,537	\$ (509)	\$ 13,245	\$ 13,245
Total Expenditures	<u>6,590</u>	<u>13,245</u>	<u>16,545</u>	<u>(509)</u>	<u>13,245</u>	<u>13,245</u>
Net Current Activity	(6,590)	(13,245)	(16,545)	509	(13,245)	(13,245)
Other Financing Sources (Uses)						
Interest Income	222	500	500	251	500	500
Transfers In - General Fund	86,291	75,894	75,894	0	75,894	75,894
Transfers In - Special Revenue	48,830	0	0	0	0	0
Transfers Out - Capital Projects	(41,626)	(88,580)	(85,280)	(25,391)	(88,580)	(88,580)
Transfers Out Ch380 Trans Other Fund	<u>(4,328)</u>	<u>(4,005)</u>	<u>(4,005)</u>	<u>(390)</u>	<u>(4,005)</u>	<u>(4,005)</u>
Total Other Financing Sources (Uses)	<u>89,389</u>	<u>(16,191)</u>	<u>(12,891)</u>	<u>(25,530)</u>	<u>(16,191)</u>	<u>(16,191)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	82,799	(29,436)	(29,436)	(25,021)	(29,436)	(29,436)
Fund Balance, Beginning of Year	<u>0</u>	<u>82,799</u>	<u>82,799</u>	<u>82,799</u>	<u>82,799</u>	<u>82,799</u>
Fund Balance, End of Year	<u>\$ 82,799</u>	<u>\$ 53,363</u>	<u>\$ 53,363</u>	<u>\$ 57,778</u>	<u>\$ 53,363</u>	<u>\$ 53,363</u>

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:

	FY2022		
	Adopted Budget	Projection	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)	<u>(129,217)</u>	<u>(129,217)</u>	<u>0</u>
Captured Revenues * (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>\$ 75,894</u>	<u>\$ 75,894</u>	<u>\$ 0</u>
<p>Note: Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31) is \$3.510 billion. The portion of the debt associated with drainage and street improvements is estimated at \$728 million.</p>			

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 December 31, 2021
(amounts expressed in thousands)

	FY2022					
	FY2021 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Drainage Charge Revenue *	\$ 116,116	\$ 104,557	\$ 104,557	\$ 45,309	\$ 104,557	\$ 104,557
Interfund Drainage Fee	7,620	7,938	7,938	3,921	7,938	7,938
Operating Recoveries & Refunds	0	2	2	0	2	2
Total Revenues	<u>123,736</u>	<u>112,497</u>	<u>112,497</u>	<u>49,230</u>	<u>112,497</u>	<u>112,497</u>
Expenditures						
Personnel	1,978	2,065	2,065	934	1,999	1,999
Supplies	67	77	77	0	77	77
Other Services	21,667	5,693	5,843	150	5,618	5,618
Capital Outlay	0	3	4,801	1,657	3	3
Total Expenditures	<u>23,712</u>	<u>7,838</u>	<u>12,786</u>	<u>2,741</u>	<u>7,697</u>	<u>7,697</u>
Net Current Activity	100,024	104,659	99,711	46,489	104,800	104,800
Other Financing Sources (Uses)						
Interest Income	1,379	500	500	461	921	921
Transfers In - General Fund	7	0	0	0	0	0
Transfers In - Capital Project Fund	0	0	0	9,496	14,698	14,698
Debt Service Interest	0	(71)	(71)	0	(71)	(71)
Transfers Out - Special Revenue	(48,830)	0	0	0	0	0
Transfers Out - Comm'l Paper Agent Fees	(390)	(450)	(450)	(130)	(450)	(450)
Transfers Out - Capital Projects	(80,644)	(101,640)	(96,692)	(38,266)	(101,640)	(101,640)
Transfers Out - To Storm Water	(7,100)	(11,000)	(11,000)	(4,250)	(10,840)	(10,840)
Total Other Financing Sources (Uses)	<u>(135,578)</u>	<u>(112,661)</u>	<u>(107,713)</u>	<u>(32,689)</u>	<u>(97,382)</u>	<u>(97,382)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(35,554)	(8,002)	(8,002)	13,800	7,418	7,418
Fund Balance, Beginning of Year	<u>93,988</u>	<u>58,434</u>	<u>58,434</u>	<u>58,434</u>	<u>58,434</u>	<u>58,434</u>
Fund Balance, End of Year	<u>\$ 58,434</u>	<u>\$ 50,432</u>	<u>\$ 50,432</u>	<u>\$ 72,234</u>	<u>\$ 65,852</u>	<u>\$ 65,852</u>

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 December 31, 2021
(amounts expressed in thousands)

	FY2022					
	FY2021 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 606	\$ 490	\$ 490	\$ 422	\$ 490	\$ 490
Licenses & Permits	1,229	2,003	2,003	704	2,003	2,003
Street Milling and Sales Earnings	1,158	760	760	125	760	760
Metro Intergovernmental Revenue	66,014	81,524	81,524	13,086	81,524	81,524
Operating Recoveries & Refunds	29	37	37	13	37	37
Miscellaneous/Other	72	135	135	95	135	135
Total Revenues	<u>69,108</u>	<u>84,949</u>	<u>84,949</u>	<u>14,445</u>	<u>84,949</u>	<u>84,949</u>
Expenditures						
Personnel	36,605	39,591	39,591	18,754	38,379	38,379
Supplies	10,459	12,396	12,650	3,691	12,396	12,396
Other Services	(3,550)	28,985	28,942	10,238	28,985	28,985
Capital Outlay	23,445	811	600	0	811	811
Total Expenditures	<u>66,959</u>	<u>81,783</u>	<u>81,783</u>	<u>32,683</u>	<u>80,571</u>	<u>80,571</u>
Net Current Activity	2,149	3,166	3,166	(18,238)	4,378	4,378
Other Financing Sources (Uses)						
Transfers Out - Special Revenue	(88)	(1,404)	(1,404)	0	(1,404)	(1,404)
Total Other Financing Sources (Uses)	<u>(88)</u>	<u>(1,404)</u>	<u>(1,404)</u>	<u>0</u>	<u>(1,404)</u>	<u>(1,404)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	2,061	1,762	1,762	(18,238)	2,974	2,974
Fund Balance, Beginning of Year	<u>0</u>	<u>2,061</u>	<u>2,061</u>	<u>2,061</u>	<u>2,061</u>	<u>2,061</u>
Fund Balance, End of Year	<u>\$ 2,061</u>	<u>\$ 3,823</u>	<u>\$ 3,823</u>	<u>\$ (16,177)</u>	<u>\$ 5,035</u>	<u>\$ 5,035</u>

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.



Health Benefits Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	Adopted Budget	Current Budget	FY2022 YTD	Controller's Projection	Finance Projection
Operating Revenues						
City Medical Plans	\$ 358,101	\$ 385,127	\$ 385,127	\$ 184,263	\$ 374,149	\$ 374,149
City Dental Plans	11,623	11,910	11,910	5,893	11,793	11,793
City Life Insurance Plans	7,691	8,037	8,037	3,952	7,947	7,947
Vision	3,573	3,659	3,659	1,786	3,574	3,574
Health Flexible Spending Account	4,385	5,100	5,100	1,986	4,066	4,066
Dependent Care Reimbursement	210	375	375	101	209	209
Operating Revenues	<u>385,583</u>	<u>414,208</u>	<u>414,208</u>	<u>197,981</u>	<u>401,738</u>	<u>401,738</u>
Operating Expenses						
Medicare Advantage	26,740	25,368	25,368	11,144	22,964	22,964
City Medical Plan Claims - Cigna	345,031	350,617	350,617	173,798	346,113	346,113
City Dental Plan Claims	11,626	11,910	11,910	5,891	11,791	11,791
Vision	3,573	3,659	3,659	1,786	3,574	3,574
City Life Insurance Plans	7,691	8,037	8,037	3,952	7,947	7,947
Administrative Costs	6,127	9,603	9,603	3,189	8,408	8,408
Health Flexible Spending Account	4,545	5,220	5,220	2,026	4,151	4,151
Dependent Care	210	396	396	101	211	211
Operating Expenses	<u>405,543</u>	<u>414,810</u>	<u>414,810</u>	<u>201,887</u>	<u>405,159</u>	<u>405,159</u>
Operating Income (Loss)	(19,960)	(602)	(602)	(3,906)	(3,421)	(3,421)
Non-Operating Revenues (Expenses)						
Interest Income	911	1,000	1,000	222	449	449
Prior Year Expense Recovery	0	0	0	300	300	300
Miscellaneous Revenue	1,356	0	0	391	393	393
Non-Operating Revenues (Expenses)	<u>2,267</u>	<u>1,000</u>	<u>1,000</u>	<u>913</u>	<u>1,142</u>	<u>1,142</u>
Net Income (Loss)	(17,693)	398	398	(2,993)	(2,279)	(2,279)
Net Assets, Beginning of Year	<u>39,047</u>	<u>21,354</u>	<u>21,354</u>	<u>21,354</u>	<u>21,354</u>	<u>21,354</u>
Net Assets, End of Year	<u>\$ 21,354</u>	<u>\$ 21,752</u>	<u>\$ 21,752</u>	<u>\$ 18,361</u>	<u>\$ 19,075</u>	<u>\$ 19,075</u>

About the Fund:

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

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

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

Long-Term Disability Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	Adopted Budget	Current Budget	FY2022 YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 79	\$ 682	\$ 682	\$ 423	\$ 682	\$ 682
Operating Revenues	<u>79</u>	<u>682</u>	<u>682</u>	<u>423</u>	<u>682</u>	<u>682</u>
Operating Expenses						
Management Consulting Services	28	32	32	0	32	32
Claims Payment Services	107	135	135	35	135	135
Employee Medical Claims	794	1,300	1,300	408	1,300	1,300
Operating Expenses	<u>929</u>	<u>1,467</u>	<u>1,467</u>	<u>443</u>	<u>1,467</u>	<u>1,467</u>
Operating Income (Loss)	(850)	(785)	(785)	(20)	(785)	(785)
Non-Operating Revenues (Expenses)						
Interest Income	114	101	101	30	101	101
Miscellaneous Revenue	3	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>117</u>	<u>101</u>	<u>101</u>	<u>30</u>	<u>101</u>	<u>101</u>
Net Income (Loss)	(733)	(684)	(684)	10	(684)	(684)
Net Assets, Beginning of Year	2,426	1,693	1,693	1,693	1,693	1,693
Net Assets, End of Year	<u>\$ 1,693</u>	<u>\$ 1,009</u>	<u>\$ 1,009</u>	<u>\$ 1,703</u>	<u>\$ 1,009</u>	<u>\$ 1,009</u>

About the Fund:

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

Property and Casualty Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021	FY2022				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Interfund Legal Services	\$ 33,805	\$ 53,738	\$ 53,738	\$ 5,757	\$ 53,593	\$ 53,593
Operating Revenues	<u>33,805</u>	<u>53,738</u>	<u>53,738</u>	<u>5,757</u>	<u>53,593</u>	<u>53,593</u>
Operating Expenses						
Personnel	7,849	9,239	9,239	4,400	9,094	9,094
Supplies	135	180	180	33	180	180
Services:						
Insurance Fees/Adm.	19,931	25,641	25,641	1,247	25,641	25,641
Claims and Judgments	2,858	10,275	9,775	1,383	10,275	10,275
Other Services	3,032	8,403	8,903	1,322	8,403	8,403
Operating Expenses	<u>33,805</u>	<u>53,738</u>	<u>53,738</u>	<u>8,385</u>	<u>53,593</u>	<u>53,593</u>
Operating Income (Loss)	0	0	0	(2,628)	0	0
Nonoperating Revenues (Expenses)						
Transfers Out	(77)	0	0	0	0	0
Nonoperating Revenues (Expenses)	<u>(77)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	(77)	0	0	(2,628)	0	0
Net Assets, Beginning of Year	77	0	0	0	0	0
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (2,628)</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

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

Workers' Compensation Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021	Adopted	Current	FY2022	Controller's	Finance
	Actual	Budget	Budget	YTD	Projection	Projection
Operating Revenues						
Contributions	\$ 30,855	\$ 39,239	\$ 39,239	\$ 11,857	\$ 39,239	\$ 39,239
Operating Revenues	<u>30,855</u>	<u>39,239</u>	<u>39,239</u>	<u>11,857</u>	<u>39,239</u>	<u>39,239</u>
Operating Expenses						
Personnel	5,741	6,577	6,577	2,948	6,577	6,577
Supplies	48	90	66	18	90	90
Current Year Claims	24,500	31,316	31,316	14,028	31,316	31,316
Services	486	1,279	1,248	601	1,279	1,279
Capital Outlay	61	0	50	21	0	0
Non-Capital Outlay	19	5	10	6	5	5
Operating Expenses	<u>30,855</u>	<u>39,267</u>	<u>39,267</u>	<u>17,622</u>	<u>39,267</u>	<u>39,267</u>
Operating Income (Loss)	0	(28)	(28)	(5,765)	(28)	(28)
Non-Operating Revenues (Expenses)						
Interest Income	(3)	28	28	3	28	28
Prior Year Recoveries	0	0	0	0	0	0
Other	3	0	0	2	0	0
Non-Operating Revenues (Expenses)	<u>0</u>	<u>28</u>	<u>28</u>	<u>5</u>	<u>28</u>	<u>28</u>
Net Income (Loss)	0	0	0	(5,760)	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (5,760)</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

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

Asset Forfeiture Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	FY2022				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 3,167	\$ 2,027	\$ 2,027	\$ 1,271	\$ 2,019	\$ 2,019
Interest Income	72	5	5	13	13	13
Total Revenues	<u>3,239</u>	<u>2,032</u>	<u>2,032</u>	<u>1,284</u>	<u>2,032</u>	<u>2,032</u>
Expenditures						
Personnel	3,817	2,840	2,840	1,099	2,840	2,840
Supplies	1,474	1,250	1,315	43	1,315	1,315
Other Services	922	748	729	364	729	729
Capital Purchases	574	0	0	0	0	0
Non-Capital Purchases	47	112	66	3	66	66
Total Expenditures	<u>6,834</u>	<u>4,950</u>	<u>4,950</u>	<u>1,509</u>	<u>4,950</u>	<u>4,950</u>
Net Current Activity	(3,595)	(2,918)	(2,918)	(225)	(2,918)	(2,918)
Fund Balance, Beginning of Year	<u>7,374</u>	<u>3,779</u>	<u>3,779</u>	<u>3,779</u>	<u>3,779</u>	<u>3,779</u>
Fund Balance, End of Year	<u>\$ 3,779</u>	<u>\$ 861</u>	<u>\$ 861</u>	<u>\$ 3,554</u>	<u>\$ 861</u>	<u>\$ 861</u>

Auto Dealers Special Revenue Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	FY2022				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	\$ 2,759	\$ 2,630	\$ 2,630	\$ 1,158	\$ 2,630	\$ 2,630
Vehicle Storage Notification	350	340	340	173	340	340
Vehicle Auction Fees	415	310	310	228	310	310
Interest Income	34	50	50	17	50	50
Other	4,634	4,360	4,360	2,528	4,360	4,360
Total Revenues	<u>8,192</u>	<u>7,690</u>	<u>7,690</u>	<u>4,104</u>	<u>7,690</u>	<u>7,690</u>
Expenditures						
Personnel	4,353	4,459	4,459	2,115	4,459	4,459
Supplies	371	410	410	329	410	410
Other Services	1,812	1,984	1,984	826	1,931	1,931
Capital Purchases	0	120	120	0	120	120
Total Expenditures	<u>6,536</u>	<u>6,973</u>	<u>6,973</u>	<u>3,270</u>	<u>6,920</u>	<u>6,920</u>
Other Financing Sources (Uses)						
Transfers Out	(1,750)	(1,750)	(1,750)	(1,059)	(1,750)	(1,750)
Total Other Financing Sources (Uses)	<u>(1,750)</u>	<u>(1,750)</u>	<u>(1,750)</u>	<u>(1,059)</u>	<u>(1,750)</u>	<u>(1,750)</u>
Net Current Activity	(94)	(1,033)	(1,033)	(225)	(980)	(980)
Fund Balance, Beginning of Year	<u>1,746</u>	<u>1,652</u>	<u>1,652</u>	<u>1,652</u>	<u>1,652</u>	<u>1,652</u>
Fund Balance, End of Year	<u>\$ 1,652</u>	<u>\$ 619</u>	<u>\$ 619</u>	<u>\$ 1,427</u>	<u>\$ 672</u>	<u>\$ 672</u>

BARC Special Revenue Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	Adopted Budget	Current Budget	FY2022 YTD	Controller's Projection	Finance Projection
Revenues						
Licenses & Fees	\$ 1,185	\$ 1,272	\$ 1,272	\$ 484	\$ 1,272	\$ 1,272
Interest	19	32	32	4	32	32
Animal Adoption	36	51	51	22	51	51
Contributions	210	149	149	83	148	148
Total Revenues	<u>1,450</u>	<u>1,502</u>	<u>1,502</u>	<u>593</u>	<u>1,502</u>	<u>1,502</u>
Expenditures						
Personnel	7,977	8,633	8,633	4,248	8,793	8,793
Supplies	988	1,336	1,336	434	1,336	1,336
Other Services	2,539	3,644	3,644	1,161	3,549	3,549
Capital Outlay	0	64	64	0	64	64
Non-Capital Outlay	0	8	8	0	8	8
Total Expenditures	<u>11,504</u>	<u>13,685</u>	<u>13,685</u>	<u>5,843</u>	<u>13,751</u>	<u>13,751</u>
Net Current Activity	<u>(10,054)</u>	<u>(12,182)</u>	<u>(12,182)</u>	<u>(5,249)</u>	<u>(12,249)</u>	<u>(12,249)</u>
Other Financing Sources (Uses)						
Operating Transfers - In	9,544	10,492	10,492	2,623	10,673	10,673
Total Other Financing Sources (Uses)	<u>9,544</u>	<u>10,492</u>	<u>10,492</u>	<u>2,623</u>	<u>10,673</u>	<u>10,673</u>
Net Current Activity	(510)	(1,690)	(1,690)	(2,626)	(1,575)	(1,575)
Fund Balance, Beginning of Year	<u>2,684</u>	<u>2,174</u>	<u>2,174</u>	<u>2,174</u>	<u>2,174</u>	<u>2,174</u>
Fund Balance, End of Year	<u>\$ 2,174</u>	<u>\$ 484</u>	<u>\$ 484</u>	<u>\$ (452)</u>	<u>\$ 599</u>	<u>\$ 599</u>

Bayou Greenway 2020 Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	Adopted Budget	Current Budget	FY2022 YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 1,228	\$ 1,000	\$ 1,000	\$ 480	\$ 1,000	\$ 1,000
Interest	16	19	19	5	19	19
Total Revenues	<u>1,244</u>	<u>1,019</u>	<u>1,019</u>	<u>485</u>	<u>1,019</u>	<u>1,019</u>
Expenditures						
Personnel	867	1,123	1,123	456	1,123	1,123
Supplies	15	47	47	6	47	47
Other Services	27	49	49	7	49	49
Total Expenditures	<u>909</u>	<u>1,219</u>	<u>1,219</u>	<u>469</u>	<u>1,219</u>	<u>1,219</u>
Operating Transfer						
Operating Transfer Out	(165)	0	0	0	0	0
	<u>(165)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	170	(200)	(200)	16	(200)	(200)
Fund Balance, Beginning of Year	<u>1,164</u>	<u>1,334</u>	<u>1,334</u>	<u>1,334</u>	<u>1,334</u>	<u>1,334</u>
Fund Balance, End of Year	<u>\$ 1,334</u>	<u>\$ 1,134</u>	<u>\$ 1,134</u>	<u>\$ 1,350</u>	<u>\$ 1,134</u>	<u>\$ 1,134</u>

Building Inspection Special Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021	FY2022				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Permits and Licenses	\$ 62,929	\$ 63,927	\$ 63,927	\$ 28,077	\$ 63,927	\$ 63,927
Charges for Services	15,499	17,254	17,254	14,131	17,254	17,254
Other	2,518	2,624	2,624	1,176	2,624	2,624
Interest Income	442	560	560	97	560	560
Total Revenues	<u>81,388</u>	<u>84,365</u>	<u>84,365</u>	<u>43,481</u>	<u>84,365</u>	<u>84,365</u>
Expenditures						
Personnel	62,321	66,809	66,788	31,952	65,380	65,380
Supplies	810	464	464	131	464	464
Other Services	17,529	19,079	27,280	7,975	19,636	19,636
Capital Outlay	983	14,375	6,195	766	13,865	13,865
Non-Capital Outlay	(46)	358	358	239	419	419
Total Expenditures	<u>81,597</u>	<u>101,085</u>	<u>101,085</u>	<u>41,063</u>	<u>99,764</u>	<u>99,764</u>
Net Current Activity	<u>(209)</u>	<u>(16,720)</u>	<u>(16,720)</u>	<u>2,418</u>	<u>(15,399)</u>	<u>(15,399)</u>
Other Financing Sources (Uses)						
Transfer to Capital Project	0	(190)	(190)	0	(55)	(55)
Operating Transfers Out	(12,081)	(1,772)	(1,772)	(567)	(1,772)	(1,772)
Total Other Financing Sources (Uses)	<u>(12,081)</u>	<u>(1,962)</u>	<u>(1,962)</u>	<u>(567)</u>	<u>(1,827)</u>	<u>(1,827)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	(12,290)	(18,682)	(18,682)	1,851	(17,226)	(17,226)
Fund Balance, Beginning of Year	<u>35,023</u>	<u>22,733</u>	<u>22,733</u>	<u>22,733</u>	<u>22,733</u>	<u>22,733</u>
Fund Balance, End of Year	<u>\$ 22,733</u>	<u>\$ 4,051</u>	<u>\$ 4,051</u>	<u>\$ 24,584</u>	<u>\$ 5,507</u>	<u>\$ 5,507</u>

Cable Television Special Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021	FY2022				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 4,383	\$ 4,543	\$ 4,543	\$ 884	\$ 4,543	\$ 4,543
Total Revenues	<u>4,383</u>	<u>4,543</u>	<u>4,543</u>	<u>884</u>	<u>4,543</u>	<u>4,543</u>
Expenditures						
Maintenance and Operations	3,749	4,455	3,755	976	3,783	3,783
Capital Purchases	78	0	700	32	700	700
Total Expenditures	<u>3,827</u>	<u>4,455</u>	<u>4,455</u>	<u>1,008</u>	<u>4,483</u>	<u>4,483</u>
Net Current Activity	556	88	88	(124)	60	60
Fund Balance, Beginning of Year	<u>4,636</u>	<u>5,192</u>	<u>5,192</u>	<u>5,192</u>	<u>5,192</u>	<u>5,192</u>
Fund Balance, End of Year	<u>\$ 5,192</u>	<u>\$ 5,280</u>	<u>\$ 5,280</u>	<u>\$ 5,068</u>	<u>\$ 5,252</u>	<u>\$ 5,252</u>

Child Safety Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2022					
	FY2021 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest on Investments	\$ 17	\$ 45	\$ 45	\$ 4	\$ 45	\$ 45
Municipal Courts Collections	2,811	2,615	2,615	1,028	2,615	2,615
Harris County Collections	659	800	800	314	800	800
Total Revenues	<u>3,487</u>	<u>3,460</u>	<u>3,460</u>	<u>1,346</u>	<u>3,460</u>	<u>3,460</u>
Expenditures						
School Crossing Guard Program	2,974	3,457	3,457	572	3,457	3,457
Miscellaneous Parts and Supplies	0	3	3	0	3	3
Total Expenditures	<u>2,974</u>	<u>3,460</u>	<u>3,460</u>	<u>572</u>	<u>3,460</u>	<u>3,460</u>
Net Current Activity	513	0	0	774	0	0
Fund Balance, Beginning of Year	<u>13</u>	<u>526</u>	<u>526</u>	<u>526</u>	<u>526</u>	<u>526</u>
Fund Balance, End of Year	<u>\$ 526</u>	<u>\$ 526</u>	<u>\$ 526</u>	<u>\$ 1,300</u>	<u>\$ 526</u>	<u>\$ 526</u>

Contractor Responsibility Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2022					
	FY2021 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 705	\$ 653	\$ 653	\$ 496	\$ 653	\$ 653
Total Revenues	<u>705</u>	<u>653</u>	<u>653</u>	<u>496</u>	<u>653</u>	<u>653</u>
Expenditures						
Personnel	151	154	154	75	172	172
Supplies	0	1	1	0	1	1
Other Services	287	469	469	83	469	469
Debt Services and Other Uses	630	630	630	500	1,130	1,130
	<u>1,068</u>	<u>1,254</u>	<u>1,254</u>	<u>658</u>	<u>1,772</u>	<u>1,772</u>
Net Current Activity	(363)	(601)	(601)	(162)	(1,119)	(1,119)
Fund Balance, Beginning of Year	<u>2,296</u>	<u>1,933</u>	<u>1,933</u>	<u>1,933</u>	<u>1,933</u>	<u>1,933</u>
Fund Balance, End of Year	\$ <u>1,933</u>	\$ <u>1,332</u>	\$ <u>1,332</u>	\$ <u>1,771</u>	\$ <u>814</u>	\$ <u>814</u>

Essential Public Health Services Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	Adopted Budget	Current Budget	FY2022		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 26,066	\$ 23,731	\$ 23,731	\$ 21,739	\$ 23,731	\$ 23,731
Total Revenues	<u>26,066</u>	<u>23,731</u>	<u>23,731</u>	<u>21,739</u>	<u>23,731</u>	<u>23,731</u>
Expenditures						
Personnel	9,360	14,302	14,302	4,664	9,477	9,477
Supplies	168	595	570	121	534	534
Other Services	1,881	3,370	3,362	784	3,257	3,257
Non-Capital Purchases	1	25	33	4	29	29
Capital Purchases	0	30	55	0	25	25
Total Expenditures	<u>11,410</u>	<u>18,322</u>	<u>18,322</u>	<u>5,573</u>	<u>13,322</u>	<u>13,322</u>
Net Current Activity	14,656	5,409	5,409	16,166	10,409	10,409
Fund Balance, Beginning of Year	<u>6,599</u>	<u>21,255</u>	<u>21,255</u>	<u>21,255</u>	<u>21,255</u>	<u>21,255</u>
Fund Balance, End of Year	<u>\$ 21,255</u>	<u>\$ 26,664</u>	<u>\$ 26,664</u>	<u>\$ 37,421</u>	<u>\$ 31,664</u>	<u>\$ 31,664</u>

Forensic Transition Special Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	Adopted Budget	Current Budget	FY2022		
				YTD	Controller's Projection	Finance Projection
Revenues						
Police Services	\$ 671	\$ 731	\$ 731	\$ 163	\$ 731	\$ 731
Recoveries & Refunds	1	0	0	0	0	0
Total Revenues	<u>672</u>	<u>731</u>	<u>731</u>	<u>163</u>	<u>731</u>	<u>731</u>
Expenditures						
Personnel	671	723	723	306	724	724
Other Services	3	8	8	1	1	1
Total Expenditures	<u>674</u>	<u>731</u>	<u>731</u>	<u>307</u>	<u>725</u>	<u>725</u>
Net Current Activity	(2)	0	0	(144)	6	6
Fund Balance, Beginning of Year	<u>23</u>	<u>21</u>	<u>21</u>	<u>21</u>	<u>21</u>	<u>21</u>
Fund Balance, End of Year	<u>\$ 21</u>	<u>\$ 21</u>	<u>\$ 21</u>	<u>\$ (123)</u>	<u>\$ 27</u>	<u>\$ 27</u>

Health Special Revenue Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021	FY2022				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 4,801	\$ 5,039	\$ 5,039	\$ 2,508	\$ 5,039	\$ 5,039
Total Revenues	<u>4,801</u>	<u>5,039</u>	<u>5,039</u>	<u>2,508</u>	<u>5,039</u>	<u>5,039</u>
Expenditures						
Personnel	3,029	3,909	3,909	1,644	3,909	3,909
Supplies	106	269	269	35	269	269
Other Services	1,882	3,963	3,963	749	3,963	3,963
Non-Capital Purchases	0	40	40	0	40	40
Capital Purchases	388	90	90	0	90	90
Total Expenditures	<u>5,405</u>	<u>8,270</u>	<u>8,270</u>	<u>2,428</u>	<u>8,270</u>	<u>8,270</u>
Operating Transfers						
Operating Transfers In (Out)	400	400	400	0	400	400
Total Operating Transfers	<u>400</u>	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>400</u>
Net Current Activity	(204)	(2,832)	(2,832)	80	(2,832)	(2,832)
Fund Balance, Beginning of Year	<u>4,977</u>	<u>4,773</u>	<u>4,773</u>	<u>4,773</u>	<u>4,773</u>	<u>4,773</u>
Fund Balance, End of Year	\$ <u>4,773</u>	\$ <u>1,941</u>	\$ <u>1,941</u>	\$ <u>4,853</u>	\$ <u>1,941</u>	\$ <u>1,941</u>

Historic Preservation Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021	FY2022				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 21	\$ 20	\$ 20	\$ 6	\$ 20	\$ 20
Charges for Services	<u>58</u>	<u>100</u>	<u>100</u>	<u>77</u>	<u>100</u>	<u>100</u>
Total Revenues	<u>79</u>	<u>120</u>	<u>120</u>	<u>83</u>	<u>120</u>	<u>120</u>
Expenditures						
Supplies & Other Services	<u>158</u>	<u>529</u>	<u>529</u>	<u>48</u>	<u>454</u>	<u>454</u>
Total Expenditures	<u>158</u>	<u>529</u>	<u>529</u>	<u>48</u>	<u>454</u>	<u>454</u>
Net Current Activity	(79)	(409)	(409)	35	(334)	(334)
Fund Balance, Beginning of Year	<u>1,841</u>	<u>1,762</u>	<u>1,762</u>	<u>1,762</u>	<u>1,762</u>	<u>1,762</u>
Fund Balance, End of Year	\$ <u>1,762</u>	\$ <u>1,353</u>	\$ <u>1,353</u>	\$ <u>1,797</u>	\$ <u>1,428</u>	\$ <u>1,428</u>

Houston Emergency Center Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	Adopted Budget	Current Budget	FY2022		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 26,292	\$ 27,375	\$ 27,375	\$ 11,239	\$ 27,273	\$ 27,273
Total Revenues	<u>26,292</u>	<u>27,375</u>	<u>27,375</u>	<u>11,239</u>	<u>27,273</u>	<u>27,273</u>
Expenditures						
Maintenance and Operations	26,288	29,901	29,901	13,162	29,886	29,886
Total Expenditures	<u>26,288</u>	<u>29,901</u>	<u>29,901</u>	<u>13,162</u>	<u>29,886</u>	<u>29,886</u>
Net Current Activity	4	(2,526)	(2,526)	(1,923)	(2,613)	(2,613)
Fund Balance, Beginning of Year	<u>4,981</u>	<u>4,985</u>	<u>4,985</u>	<u>4,985</u>	<u>4,985</u>	<u>4,985</u>
Fund Balance, End of Year	\$ <u>4,985</u>	\$ <u>2,459</u>	\$ <u>2,459</u>	\$ <u>3,062</u>	\$ <u>2,372</u>	\$ <u>2,372</u>

Houston Transtar Center Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	Adopted Budget	Current Budget	FY2022		
				YTD	Controller's Projection	Finance Projection
Revenues						
Other Grant Awards	\$ 2,158	\$ 2,087	\$ 2,087	\$ 588	\$ 2,087	\$ 2,087
Other Service Charges	934	899	899	477	899	899
Misc. Revenue	3	0	0	0	0	0
Interest Income	41	25	25	13	25	25
Total Revenues	<u>3,136</u>	<u>3,011</u>	<u>3,011</u>	<u>1,078</u>	<u>3,011</u>	<u>3,011</u>
Expenditures						
Maintenance and Operations	2,483	3,246	3,246	942	3,115	3,115
Total Expenditures	<u>2,483</u>	<u>3,246</u>	<u>3,246</u>	<u>942</u>	<u>3,115</u>	<u>3,115</u>
Net Current Activity	653	(235)	(235)	136	(104)	(104)
Fund Balance, Beginning of Year	<u>3,180</u>	<u>3,833</u>	<u>3,833</u>	<u>3,833</u>	<u>3,833</u>	<u>3,833</u>
Fund Balance, End of Year	\$ <u>3,833</u>	\$ <u>3,598</u>	\$ <u>3,598</u>	\$ <u>3,969</u>	\$ <u>3,729</u>	\$ <u>3,729</u>

Laboratory Operations and Maintenance Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021	FY2022				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 436	\$ 491	\$ 491	\$ 262	\$ 491	\$ 491
Total Revenues	<u>436</u>	<u>491</u>	<u>491</u>	<u>262</u>	<u>491</u>	<u>491</u>
Expenditures						
Supplies	115	52	82	26	82	82
Other Services	<u>263</u>	<u>515</u>	<u>485</u>	<u>157</u>	<u>485</u>	<u>485</u>
Total Expenditures	<u>378</u>	<u>567</u>	<u>567</u>	<u>182</u>	<u>567</u>	<u>567</u>
Net Current Activity	58	(76)	(76)	80	(76)	(76)
Fund Balance, Beginning of Year	<u>222</u>	<u>280</u>	<u>280</u>	<u>280</u>	<u>280</u>	<u>280</u>
Fund Balance, End of Year	<u>\$ 280</u>	<u>\$ 204</u>	<u>\$ 204</u>	<u>\$ 360</u>	<u>\$ 204</u>	<u>\$ 204</u>

Local Truancy Prevention Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021	FY2022				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 597	\$ 598	\$ 598	\$ 309	\$ 598	\$ 598
Total Revenues	<u>597</u>	<u>598</u>	<u>598</u>	<u>309</u>	<u>598</u>	<u>598</u>
Expenditures						
Personnel	728	738	738	298	738	738
Supplies	2	14	14	3	14	14
Other Services and Charges	<u>49</u>	<u>119</u>	<u>119</u>	<u>20</u>	<u>119</u>	<u>119</u>
Non Capital Purchases	0	1	1	0	1	1
Total Expenditures	<u>779</u>	<u>872</u>	<u>872</u>	<u>321</u>	<u>872</u>	<u>872</u>
Net Current Activity	(182)	(274)	(274)	(12)	(274)	(274)
Fund Balance, Beginning of Year	<u>957</u>	<u>775</u>	<u>775</u>	<u>775</u>	<u>775</u>	<u>775</u>
Fund Balance, End of Year	<u>\$ 775</u>	<u>\$ 501</u>	<u>\$ 501</u>	<u>\$ 763</u>	<u>\$ 501</u>	<u>\$ 501</u>

Maintenance Renewal and Replacement Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	FY2022				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 157	\$ 39	\$ 39	\$ 17	\$ 35	\$ 35
Other Revenue	509	0	0	4	6	6
Total Revenues	<u>666</u>	<u>39</u>	<u>39</u>	<u>21</u>	<u>41</u>	<u>41</u>
Expenses						
Personnel	6,310	7,593	7,593	2,987	7,593	7,593
Supplies	1,366	3,125	2,562	536	2,562	2,562
Other Services	17,199	16,893	17,372	4,473	19,872	19,872
Capital Purchases	0	0	84	22	84	84
Non-Capital Purchases	0	5	5	0	5	5
Total Expenses	<u>24,875</u>	<u>27,616</u>	<u>27,616</u>	<u>8,018</u>	<u>30,116</u>	<u>30,116</u>
Operating Transfers						
Operating Transfers In	<u>14,422</u>	<u>31,592</u>	<u>31,592</u>	<u>12,349</u>	<u>31,592</u>	<u>31,592</u>
Total Operating Transfers	<u>14,422</u>	<u>31,592</u>	<u>31,592</u>	<u>12,349</u>	<u>31,592</u>	<u>31,592</u>
Net Current Activity	(9,787)	4,015	4,015	4,352	1,517	1,517
Fund Balance, Beginning of Year	<u>13,063</u>	<u>3,276</u>	<u>3,276</u>	<u>3,276</u>	<u>3,276</u>	<u>3,276</u>
Fund Balance, End of Year	<u>\$ 3,276</u>	<u>\$ 7,291</u>	<u>\$ 7,291</u>	<u>\$ 7,628</u>	<u>\$ 4,793</u>	<u>\$ 4,793</u>

Municipal Court Building Security Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	FY2022				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 523	\$ 538	\$ 538	\$ 282	\$ 538	\$ 538
Total Revenues	<u>523</u>	<u>538</u>	<u>538</u>	<u>282</u>	<u>538</u>	<u>538</u>
Expenditures						
Personnel	4	4	4	0	4	4
Other Services	406	662	662	172	662	662
Total Expenditures	<u>410</u>	<u>666</u>	<u>666</u>	<u>172</u>	<u>666</u>	<u>666</u>
Net Current Activity	113	(128)	(128)	110	(128)	(128)
Fund Balance, Beginning of Year	<u>190</u>	<u>303</u>	<u>303</u>	<u>303</u>	<u>303</u>	<u>303</u>
Fund Balance, End of Year	<u>\$ 303</u>	<u>\$ 175</u>	<u>\$ 175</u>	<u>\$ 413</u>	<u>\$ 175</u>	<u>\$ 175</u>

Municipal Court Technology Fee Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

		FY2022				
	FY2021 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Court Fines	\$ 464	\$ 467	\$ 467	\$ 243	\$ 482	\$ 482
Interest Income	22	27	27	6	12	12
Misc.	300	300	300	0	300	300
Total Revenues	<u>786</u>	<u>794</u>	<u>794</u>	<u>249</u>	<u>794</u>	<u>794</u>
Expenditures						
Personnel	218	221	221	112	226	226
Supplies	0	10	10	0	10	10
Other Services	865	943	943	390	943	943
Equipment	12	0	0	0	0	0
Capital Purchases	0	115	115	0	110	110
Total Expenditures	<u>1,095</u>	<u>1,289</u>	<u>1,289</u>	<u>502</u>	<u>1,289</u>	<u>1,289</u>
Net Current Activity	(309)	(495)	(495)	(253)	(495)	(495)
Fund Balance, Beginning of Year	<u>2,161</u>	<u>1,852</u>	<u>1,852</u>	<u>1,852</u>	<u>1,852</u>	<u>1,852</u>
Fund Balance, End of Year	\$ <u>1,852</u>	\$ <u>1,357</u>	\$ <u>1,357</u>	\$ <u>1,599</u>	\$ <u>1,357</u>	\$ <u>1,357</u>

Municipal Jury Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

		FY2022				
	FY2021 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Jury Revenue	\$ 9	\$ 10	\$ 10	\$ 5	\$ 10	\$ 10
Interest Income	0	0	0	0	0	0
Total Revenues	<u>9</u>	<u>10</u>	<u>10</u>	<u>5</u>	<u>10</u>	<u>10</u>
Expenses						
Personnel	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	9	10	10	5	10	10
Fund Balance, Beginning of Year	<u>2</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
Fund Balance, End of Year	\$ <u>11</u>	\$ <u>21</u>	\$ <u>21</u>	\$ <u>16</u>	\$ <u>21</u>	\$ <u>21</u>

ParkHouston Special Revenue Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	FY2022				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Parking Violations	\$ 9,195	\$ 8,180	\$ 8,180	\$ 4,182	\$ 8,180	\$ 8,180
Parking Fees	5,807	8,839	8,839	3,858	8,839	8,839
Permit Fees	229	268	268	108	268	268
Other Revenue	380	2	2	21	2	2
Interest Income	33	68	68	18	68	68
Total Revenues	<u>15,644</u>	<u>17,358</u>	<u>17,358</u>	<u>8,187</u>	<u>17,358</u>	<u>17,358</u>
Expenses						
Personnel	5,307	6,115	6,115	2,727	6,115	6,115
Supplies	256	434	434	126	434	434
Other Services	4,629	6,256	6,256	2,977	6,247	6,247
Capital Outlay	0	240	240	0	240	240
Non-Capital Outlay	24	100	100	42	100	100
Total Expenses	<u>10,216</u>	<u>13,145</u>	<u>13,145</u>	<u>5,872</u>	<u>13,136</u>	<u>13,136</u>
Net Current Activity	<u>5,428</u>	<u>4,213</u>	<u>4,213</u>	<u>2,316</u>	<u>4,222</u>	<u>4,222</u>
Other Financing Sources (Uses)						
Operating Transfers - In (Out)	(2,755)	(3,500)	(3,500)	0	(3,500)	(3,500)
Transfers for Interest	(1,043)	(1,236)	(1,236)	0	(1,236)	(1,236)
Total Other Financing Sources (Uses)	<u>(3,798)</u>	<u>(4,736)</u>	<u>(4,736)</u>	<u>0</u>	<u>(4,736)</u>	<u>(4,736)</u>
Net Current Activity	1,630	(523)	(523)	2,316	(514)	(514)
Fund Balance, Beginning of Year	<u>484</u>	<u>2,114</u>	<u>2,114</u>	<u>2,114</u>	<u>2,114</u>	<u>2,114</u>
Fund Balance, End of Year	<u>\$ 2,114</u>	<u>\$ 1,591</u>	<u>\$ 1,591</u>	<u>\$ 4,430</u>	<u>\$ 1,600</u>	<u>\$ 1,600</u>

Parks Golf Special Revenue Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	FY2022				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 3,072	\$ 3,009	\$ 3,009	\$ 1,477	\$ 3,009	\$ 3,009
Rental of Property	835	880	880	397	880	880
Interest Income	7	17	17	5	17	17
Golf	2,911	3,100	3,100	1,464	3,100	3,100
Other	30	40	40	14	40	40
Total Revenues	<u>6,855</u>	<u>7,046</u>	<u>7,046</u>	<u>3,357</u>	<u>7,046</u>	<u>7,046</u>
Expenses						
Personnel	3,614	4,394	4,394	2,139	4,394	4,394
Supplies	759	844	847	642	856	856
Other Services	1,291	1,702	1,699	854	1,690	1,690
Total Expenses	<u>5,664</u>	<u>6,939</u>	<u>6,939</u>	<u>3,634</u>	<u>6,939</u>	<u>6,939</u>
Operating Transfers						
Operating Transfers Out	0	(200)	(200)	0	(200)	(200)
Total Operating Transfers	<u>0</u>	<u>(200)</u>	<u>(200)</u>	<u>0</u>	<u>(200)</u>	<u>(200)</u>
Net Current Activity	1,191	(93)	(93)	(277)	(93)	(93)
Fund Balance, Beginning of Year	<u>220</u>	<u>1,411</u>	<u>1,411</u>	<u>1,411</u>	<u>1,411</u>	<u>1,411</u>
Fund Balance, End of Year	<u>\$ 1,411</u>	<u>\$ 1,318</u>	<u>\$ 1,318</u>	<u>\$ 1,134</u>	<u>\$ 1,318</u>	<u>\$ 1,318</u>

Parks Special Revenue Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021	FY2022				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 308	\$ 334	\$ 334	\$ 247	\$ 334	\$ 334
Facility Admissions/User Fees	195	213	213	97	213	213
Program Fees	24	538	538	141	538	538
Rental of Property	234	671	671	185	671	671
Licenses and Permits	85	182	182	81	178	178
Interest Income	25	75	75	8	75	75
Tennis	180	192	192	108	192	192
Other	565	481	481	91	485	485
Total Revenues	<u>1,616</u>	<u>2,686</u>	<u>2,686</u>	<u>959</u>	<u>2,686</u>	<u>2,686</u>
Expenses						
Personnel	772	897	897	432	897	897
Supplies	243	720	720	122	720	720
Other Services	435	1,352	1,352	381	1,352	1,352
Capital Outlay	0	57	57	0	57	57
Non-Capital Outlay	0	0	0	0	0	0
Total Expenses	<u>1,450</u>	<u>3,026</u>	<u>3,026</u>	<u>934</u>	<u>3,026</u>	<u>3,026</u>
Operating Transfers						
Operating Transfers (In)	0	200	200	0	200	200
Operating Transfers (Out)	(51)	0	0	0	0	0
Total Operating Transfers	<u>(51)</u>	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>	<u>200</u>
Net Current Activity	115	(140)	(140)	25	(140)	(140)
Fund Balance, Beginning of Year	<u>1,332</u>	<u>1,447</u>	<u>1,447</u>	<u>1,447</u>	<u>1,447</u>	<u>1,447</u>
Fund Balance, End of Year	<u>\$ 1,447</u>	<u>\$ 1,307</u>	<u>\$ 1,307</u>	<u>\$ 1,472</u>	<u>\$ 1,307</u>	<u>\$ 1,307</u>

Planning & Development Special Revenue Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021	FY2022				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Tower Application Fees	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Admin. Fees - License & Permits	437	397	397	238	397	397
Hazardous Materials Permit	5	1	1	2	2	2
Hotel & Motel Ordinance	4	4	4	2	4	4
Platting Fees	8,203	7,119	7,119	4,684	7,119	7,119
Interest Income	80	90	90	25	90	90
Other Service Charges	122	537	537	173	536	536
Total Revenues	<u>8,851</u>	<u>8,149</u>	<u>8,149</u>	<u>5,125</u>	<u>8,149</u>	<u>8,149</u>
Expenditures						
Personnel	5,091	6,388	6,388	2,718	6,388	6,388
Supplies	51	108	108	22	108	108
Other Services	3,301	7,015	7,015	1,144	7,015	7,015
Total Expenditures	<u>8,443</u>	<u>13,511</u>	<u>13,511</u>	<u>3,884</u>	<u>13,511</u>	<u>13,511</u>
Net Current Activity	408	(5,362)	(5,362)	1,241	(5,362)	(5,362)
Fund Balance, Beginning of Year	<u>6,606</u>	<u>7,014</u>	<u>7,014</u>	<u>7,014</u>	<u>7,014</u>	<u>7,014</u>
Fund Balance, End of Year	<u>\$ 7,014</u>	<u>\$ 1,652</u>	<u>\$ 1,652</u>	<u>\$ 8,255</u>	<u>\$ 1,652</u>	<u>\$ 1,652</u>

Police Special Services Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021	FY2022				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Fees	\$ 2,455	\$ 4,476	\$ 4,476	\$ 884	\$ 3,544	\$ 3,544
Interest Income	68	100	100	27	96	96
Other	2,470	2,089	2,089	1,378	3,025	3,025
Interfund Transfers	5,310	1,210	1,210	490	1,210	1,210
Total Revenues	<u>10,303</u>	<u>7,875</u>	<u>7,875</u>	<u>2,779</u>	<u>7,875</u>	<u>7,875</u>
Expenditures						
Personnel	3,750	5,356	5,356	6,040	9,456	9,456
Supplies	211	3,100	3,150	17	3,150	3,150
Other Services	1,372	2,195	2,115	506	2,114	2,114
Capital Purchases	0	30	60	0	60	60
Non-Capital Purchases	243	2	2	0	2	2
Total Expenditures	<u>5,576</u>	<u>10,683</u>	<u>10,683</u>	<u>6,563</u>	<u>14,782</u>	<u>14,782</u>
Net Current Activity	4,727	(2,808)	(2,808)	(3,784)	(6,907)	(6,907)
Fund Balance, Beginning of Year	<u>5,916</u>	<u>10,643</u>	<u>10,643</u>	<u>10,643</u>	<u>10,643</u>	<u>10,643</u>
Fund Balance, End of Year	<u>\$ 10,643</u>	<u>\$ 7,835</u>	<u>\$ 7,835</u>	<u>\$ 6,859</u>	<u>\$ 3,736</u>	<u>\$ 3,736</u>

Recycling Revenue Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021	FY2022				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 176	\$ 243	\$ 243	\$ 107	\$ 243	\$ 243
Interest Income	18	20	20	5	20	20
Miscellaneous	231	150	150	93	150	150
Total Revenues	<u>425</u>	<u>413</u>	<u>413</u>	<u>206</u>	<u>413</u>	<u>413</u>
Expenditures						
Personnel	273	414	414	173	414	414
Supplies	0	3	3	0	3	3
Other Services	1,290	2,001	1,935	70	1,935	1,935
Capital/Non-Capital Purchases	66	0	66	66	66	66
Total Expenditures	<u>1,629</u>	<u>2,418</u>	<u>2,418</u>	<u>309</u>	<u>2,418</u>	<u>2,418</u>
Operating Transfers						
Operating Transfers In	3,794	3,863	3,863	1,897	3,863	3,863
Operating Transfers (Out)	(2,321)	(1,568)	(1,568)	0	(1,568)	(1,568)
Total Operating Transfers	<u>1,473</u>	<u>2,295</u>	<u>2,295</u>	<u>1,897</u>	<u>2,295</u>	<u>2,295</u>
Net Current Activity	269	290	290	1,793	290	290
Fund Balance, Beginning of Year	<u>988</u>	<u>1,257</u>	<u>1,257</u>	<u>1,257</u>	<u>1,257</u>	<u>1,257</u>
Fund Balance, End of Year	<u>\$ 1,257</u>	<u>\$ 1,547</u>	<u>\$ 1,547</u>	<u>\$ 3,050</u>	<u>\$ 1,547</u>	<u>\$ 1,547</u>

Special Waste Transportation and Inspection Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	FY2022				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 2,993	\$ 3,002	\$ 3,002	\$ 1,489	\$ 3,002	\$ 3,002
Other Interfund Services	1,550	1,200	1,200	503	1,200	1,200
Total Revenues	<u>4,543</u>	<u>4,202</u>	<u>4,202</u>	<u>1,992</u>	<u>4,202</u>	<u>4,202</u>
Expenditures						
Personnel	4,258	5,350	5,350	2,461	5,350	5,350
Supplies	67	82	82	34	82	82
Other Services	273	420	420	105	420	420
Non-Capital Purchases	0	26	26	0	26	26
Capital Purchases	0	108	108	0	108	108
Total Expenditures	<u>4,598</u>	<u>5,986</u>	<u>5,986</u>	<u>2,600</u>	<u>5,986</u>	<u>5,986</u>
Operating Transfers In (Out)	<u>0</u>	<u>350</u>	<u>350</u>	<u>0</u>	<u>350</u>	<u>350</u>
Total Operating Transfers	<u>0</u>	<u>350</u>	<u>350</u>	<u>0</u>	<u>350</u>	<u>350</u>
Net Current Activity	(55)	(1,434)	(1,434)	(608)	(1,434)	(1,434)
Fund Balance, Beginning of Year	<u>1,891</u>	<u>1,836</u>	<u>1,836</u>	<u>1,836</u>	<u>1,836</u>	<u>1,836</u>
Fund Balance, End of Year	<u>\$ 1,836</u>	<u>\$ 403</u>	<u>\$ 403</u>	<u>\$ 1,228</u>	<u>\$ 403</u>	<u>\$ 403</u>

Swimming Pool Safety Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	FY2022				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,461	\$ 1,376	\$ 1,376	\$ 766	\$ 1,376	\$ 1,376
Total Revenues	<u>1,461</u>	<u>1,376</u>	<u>1,376</u>	<u>766</u>	<u>1,376</u>	<u>1,376</u>
Expenditures						
Personnel	1,010	1,306	1,306	444	1,306	1,306
Supplies	8	20	20	12	20	20
Other Services	193	430	385	135	385	385
Non-Capital Purchases	38	72	52	5	52	52
Capital Purchases	0	108	173	65	173	173
Total Expenditures	<u>1,249</u>	<u>1,936</u>	<u>1,936</u>	<u>660</u>	<u>1,936</u>	<u>1,936</u>
Net Current Activity	212	(560)	(560)	106	(560)	(560)
Fund Balance, Beginning of Year	<u>943</u>	<u>1,155</u>	<u>1,155</u>	<u>1,155</u>	<u>1,155</u>	<u>1,155</u>
Fund Balance, End of Year	<u>\$ 1,155</u>	<u>\$ 595</u>	<u>\$ 595</u>	<u>\$ 1,260</u>	<u>\$ 595</u>	<u>\$ 595</u>

Tourism Promotion Special Revenue Fund
For the period ended December 31, 2021
(amounts expressed in thousands)

	FY2021 Actual	Adopted Budget	Current Budget	FY2022 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 9	\$ 38	\$ 38	\$ 14	\$ 38	\$ 38
Interest Income	38	36	36	12	36	36
Others	7,444	11,982	11,982	3,615	15,167	15,167
Total Revenues	<u>7,491</u>	<u>12,056</u>	<u>12,056</u>	<u>3,641</u>	<u>15,241</u>	<u>15,241</u>
Expenditures						
Personnel	2,700	2,806	2,806	1,250	2,926	2,926
Supplies	41	139	139	125	139	139
Other Services	6,629	11,395	11,395	3,741	14,358	14,358
Non-Capital Purchases	1	0	0	6	0	0
Total Expenditures	<u>9,371</u>	<u>14,340</u>	<u>14,340</u>	<u>5,122</u>	<u>17,423</u>	<u>17,423</u>
Operating Transfers						
Operating Transfers In	2,228	2,314	2,314	453	2,341	2,341
Operating Transfers (Out)	(300)	(300)	(300)	0	(300)	(300)
Total Operating Transfers	<u>1,928</u>	<u>2,014</u>	<u>2,014</u>	<u>453</u>	<u>2,041</u>	<u>2,041</u>
Net Current Activity	48	(270)	(270)	(1,028)	(141)	(141)
Fund Balance, Beginning of Year	<u>3,530</u>	<u>3,578</u>	<u>3,578</u>	<u>3,578</u>	<u>3,578</u>	<u>3,578</u>
Fund Balance, End of Year	<u>\$ 3,578</u>	<u>\$ 3,308</u>	<u>\$ 3,308</u>	<u>\$ 2,550</u>	<u>\$ 3,437</u>	<u>\$ 3,437</u>



City of Houston, Texas
Commercial Paper Issued and Available
For the period end December 31, 2021
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY22	Draws Month	Refunded FY22	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i><u>Voter Authorized 2001; 2006; 2012 and 2017 Elections</u></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	15.00	5.00	68.00	110.00	15.00
Series H-2	30.00	0.00	76.00	75.00	25.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	10.00	0.00	63.00	95.00	5.00
Series E2- Equipment & Capital	5.00	0.00	16.30	33.70	36.30
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	60.00	5.00	223.30	843.70	81.30
Combined Utility System					
Series B-1	0.00	0.00	0.00	100.00	0.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	0.00	0.00	0.00	75.00	0.00
Series B-4	0.00	0.00	0.00	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	0.00	0.00	0.00	700.00	0.00
Airport System					
Series A&B	84.00	20.00	0.00	246.00	104.00
Total Airport System	84.00	20.00	0.00	246.00	104.00
Convention & Entertainment					
Series A	0.00	0.00	0.00	49.00	26.00
Series B	0.00	0.00	0.00	49.00	1.00
Total Convention and Entertainment	0.00	0.00	0.00	98.00	27.00
Totals	\$144.00	\$25.00	\$223.30	\$1,887.70	\$212.30

City of Houston, Texas
Total Outstanding Debt
For the period end December 31, 2021
(amounts expressed in thousands)

	December 31, 2021	December 31, 2020
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	1,918,293	1,888,435
Commercial Paper Notes ^(b)	81,300	179,900
Pension Obligations	1,497,630	1,523,220
Certificates of Obligations	13,680	12,340
Subtotal	3,510,903	3,603,895
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	6,453,210	6,285,410
Combined Utility System Commercial Paper Notes ^(c)	0	170,000
Water and Sewer System Revenue Bonds ^(d)	139,871	147,212
Contract Revenue Obligations - CWA	48,870	52,995
Combined Utility System Subordinate Lien	445,115	457,590
Airport System		
Airport System Subordinate Lien	2,133,665	1,923,235
Airport System Sr. Lien Commercial Paper Notes ^(e)	104,000	35,000
Airport Special Facilities Revenue Bonds ^(f)	1,172,125	924,460
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ^(g)	543,496	580,202
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B ^(h)	27,000	21,000
Subtotal	11,067,352	10,597,104
Total Debt Payable by the City	\$14,578,255	\$14,200,999

(a) In November 2001, voters authorized \$776 million in tax bonds. In November 2006, voters authorized \$625 million in tax bonds. In November 2012, voters authorized \$410 million in tax bonds. In November 2017, voters authorized \$495 million in tax bonds.

(b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs
Series E-1: \$100 million, E-2: \$100 million, G-1: \$75 million, G-2: \$125 million, H-2: \$100 million,
J: \$125 million, K1: \$200 million and K2: \$100 million.

(c) The City has authorized \$700 million in Combined Utility System Commercial Paper Notes.

(d) As of December 31, 2021, total outstanding includes \$100.925 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 December 31, 2021, total outstanding includes \$160.4 million accreted value of capital appreciation bonds.

(h) The City authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series A in October 2017, and authorized \$50 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series B in May 2019.

City of Houston, Texas
Voter-Authorized Obligations
For the period end December 31, 2021
(amounts expressed in thousands)

<u>Purposes</u>	<u>Voter Authorized</u>	<u>Approved by City Council for Issuance as Commercial Paper Notes</u>	<u>Commercial Paper Issued ^(a)</u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
November 2001 Election					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 471,300	\$ 2,700	\$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements ^(b)	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
Total	776,000	776,000	773,300	2,700	2,700
November 2006 Election					
Streets, Bridges, Traffic Control ^(c)	\$ 320,000	\$ 201,267	\$ 97,248	\$ 104,019	\$ 222,752
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	\$ 506,267	\$ 391,779	\$ 114,488	\$ 233,221
November 2012 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	166,000	138,740	27,260	27,260
Public Safety	144,000	144,000	135,985	8,015	8,015
Permanent and General Improvements ^(b)	57,000	57,000	47,301	9,699	9,699
Public Libraries	28,000	28,000	28,000	0	0
Low Income Housing	15,000	7,068	4,808	2,260	10,192
Total	\$ 410,000	\$ 402,068	\$ 354,834	\$ 47,234	\$ 55,166
November 2017 Election					
Streets, Bridges, Traffic Control	\$ -	-	\$ -	\$ -	\$ -
Parks and Recreation	104,000	47,457	-	47,457	104,000
Public Safety	159,000	108,299	9,073	99,226	149,927
Permanent and General Improvements ^(b)	109,000	79,021	19,711	59,310	89,289
Public Libraries	123,000	48,082	19,273	28,809	103,727
Low Income Housing	-	-	-	-	\$ -
Total	\$ 495,000	\$ 282,859	\$ 48,057	\$ 234,802	\$ 446,943
Combined Total (2001, 2006, 2012 and 2017 Elections)	\$ 2,306,000	\$ 1,967,194	\$ 1,567,970	\$ 399,224	\$ 738,030

(a) As of December 31, 2021

(b) Includes Public Health and Solid Waste Management

(c) FIF Loan Addition: PIB2021D \$10,100 and PIB2021E \$8,583.

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

CITY OF HOUSTON

OTHER POST EMPLOYMENT BENEFIT (OPEB) LIABILITIES

12/31/2021
(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⁾	6/30/2020	\$4,642.0	\$2,629.6	\$312.3	\$114.9

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 \$28.413 million in the current fiscal year to date. In fiscal year 2021, the City paid \$94.974 million in retiree health insurance and long term disability costs.

CITY OF HOUSTON

PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

12/31/2021

PAYMENTS

(amounts expressed in thousands)

	FY2021			FY2022	
	Actual Payments	City Payment Contribution ¹	Employee Payment Rate	Current Budget	Year to Date Actual
Firefighter Plan					
General Fd. & Other Fds.	\$ 77,495	31.89%	10.5%	\$ 81,964	\$ 41,135
Total Firefighter Plan	77,495			81,964	41,135
Police Plan					
General Fd. & Other Fds.	151,094	31.92%	10.5%	158,434	77,509
Total Police Plan	151,094			158,434	77,509
Municipal Plan					
General Fund	57,586	8.41%	Group A: 8%	66,118	30,263
		+	Group B: 4%		
Other Funds	127,176	\$138.25M	Group D ² : 3%	151,164	67,687
Total Municipal Plan	184,762			217,282	97,950
Total All Three Plans	\$ 413,351			\$ 457,681	\$ 216,594

NET PENSION LIABILITY AND FUNDED STATUS ³

	Date of Most Recent Measurement	Net Pension Liability/(Asset) \$ millions ⁴	Net Position as % of Liabilities
Firefighter Plan	6/30/2021	(291.0)	105.9%
Police Plan	6/30/2021	206.6	97.2%
Municipal Plan	6/30/2021	1,573.0	71.1%

Note 1: City contribution rates are based on SB2190.

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

Note 3: Reported per FY2021 CAFR.

Note 4: Net pension liability substantially decreased due to pension reforms and exceptional market returns in FY2021

City of Houston, Texas
Civic Art Program Appropriation
For the period ended December 31, 2021
(amounts expressed in thousands)

<u>Program</u>	<u>Appropriated</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>
Public Improvements					
Police	\$ 417	\$ 236	\$ 10	\$ 24	\$ 147
Fire	845	712	23	5	105
Houston Emergency Center	1	0.00	0.00	0	1
Public Works	51	55	0	0	(4)
Solid Waste	186	173	0	0	13
General ServicesDepartment	10	0	0	0	10
Library	820	314	436	0	70
Parks & Recreation	505	131	249	5	120
Health	1,399	316	646	64	373
Mayor	59	0	0	0	59
City Council	0	0	0	0	0
General Government	454	155	60	0	239
Total Public Improvements	\$ 4,747	\$ 2,092	\$ 1,424	\$ 98	\$ 1,133
Airport System	\$ 10,534	\$ 6,842	\$ 2,777	\$ 915	\$ -
Houston Public Works	679	259	104	0	316
Citywide Totals	<u>\$ 15,960</u>	<u>\$ 9,193</u>	<u>\$ 4,305</u>	<u>\$ 1,013</u>	<u>\$ 1,449</u>

FY2022 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2021 Actual	FY2022 Adopted	FY2022 December	FY2022 (1) YTD AVG	Overtime FY2021 Actual	Overtime FY2022 Adopted	Overtime FY2022 YTD AVG
ENTERPRISE FUNDS							
Aviation	1,122.0	1,181.5	1,128.1	1,126.3	41.2	43.7	54.9
HPW - Combined Utility System	2,124.2	2,289.9	2,108.5	2,113.5	164.8	136.4	157.8
TOTAL ENTERPRISE FUNDS	3,246.2	3,471.4	3,236.6	3,239.8	206.0	180.1	212.7
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	167.7	186.6	172.5	165.6	3.1	2.1	3.2
City Controller	50.0	53.9	49.8	51.0	0.0	0.0	0.0
City Council	72.8	83.0	69.2	71.2	0.0	0.0	0.0
City Secretary	7.0	9.9	7.0	7.0	0.6	0.0	1.5
Finance Department	99.4	106.4	99.8	99.7	0.0	0.0	0.0
Fire Department	84.1	96.3	96.1	95.7	1.2	0.8	1.4
General Services	134.7	154.1	135.6	134.6	1.3	2.2	1.4
Housing & Community Development	0.3	0.3	0.3	0.3	0.0	0.0	0.0
Houston Health Department	366.5	367.8	367.8	358.3	8.4	2.6	10.2
Houston Public Works	8.4	8.8	7.3	7.0	0.0	0.0	0.0
Human Resources	16.5	170.6	15.0	58.6	0.0	0.0	0.0
Legal	97.6	107.4	98.7	95.3	0.0	0.0	0.0
Library	415.6	453.2	409.4	404.4	0.0	0.0	0.0
Mayor's Office	39.5	36.6	36.6	36.5	0.0	0.0	0.0
Municipal Courts Department	241.1	249.7	239.6	240.6	0.1	0.0	0.0
Neighborhoods	85.5	93.0	78.3	80.1	0.7	0.9	0.4
Office of Business Opportunity	34.0	35.7	27.4	31.0	0.0	0.0	0.0
Parks & Recreation	511.7	695.1	517.0	545.0	11.4	9.1	12.8
Planning & Development	23.8	24.4	22.0	22.0	0.0	0.0	0.0
Police Department	829.7	928.7	811.0	819.3	21.6	15.4	33.8
Solid Waste Management	417.5	429.2	394.8	402.4	116.8	67.0	127.4
SUBTOTAL MUNICIPAL	3,703.4	4,290.7	3,655.2	3,725.6	165.2	100.1	192.1
GENERAL FUND CADETS							
Fire Department	98.4	177.0	172.5	139.2	0.0	0.0	0.0
Police Department	140.3	198.8	185.0	182.2	0.0	0.0	0.0
SUBTOTAL CADET	238.7	375.8	357.5	321.4	0.0	0.0	0.0

FY2022 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2021 Actual	FY2022 Adopted	FY2022 December	FY2022 (1) YTD AVG	Overtime FY2021 Actual	Overtime FY2022 Adopted	Overtime FY2022 YTD AVG
GENERAL FUND CLASSIFIED							
Fire Department	3,627.4	3,648.3	3,626.6	3,636.8	428.2	452.5	483.8
Police Department	5,111.0	5,429.5	5,035.0	5,087.5	182.0 (2)	91.6	318.8 (2)
SUBTOTAL CLASSIFIED	8,738.4	9,077.8	8,661.6	8,724.3	610.2	544.1	802.6
TOTAL GENERAL FUND	12,680.5	13,744.3	12,674.3	12,771.3	775.4	644.2	994.7
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	177.9	199.0	179.4	176.0	1.9	1.0	3.3
Finance Department	59.3	59.6	53.7	54.7	0.0	0.0	0.0
Fleet Management	361.3	384.7	345.4	349.4	31.6	36.8	32.3
General Services	112.3	123.7	102.3	101.2	1.6	3.5	1.3
Housing & Community Development	305.5	0.0	288.8	291.4	1.5	0.0	0.1
Houston Emergency Center	214.5	261.4	188.8	205.7	28.4	17.9	33.6
Houston Health Department	943.9	285.7	1,003.8	968.8	23.0	5.0	24.1
Houston Information Technology Services	178.0	202.0	180.0	179.1	3.2	2.5	3.4
Houston Public Works	1,709.8	1,856.3	1,701.2	1,704.5	76.6	82.6	98.1
Human Resources	258.4	289.0	249.0	256.3	0.1	0.0	0.1
Legal	52.5	55.0	56.0	54.2	0.0	0.0	0.0
Library	11.4	0.0	9.0	8.7	0.0	0.0	0.0
Mayor's Office	69.5	43.5	70.8	69.1	0.3	0.7	0.4
Municipal Courts Department	10.5	10.0	7.9	8.2	0.0	0.0	0.0
Neighborhoods	30.4	0.0	34.9	35.5	0.0	0.0	0.0
Office of Business Opportunity	2.0	2.0	1.0	1.9	0.0	0.0	0.0
Parks & Recreation	89.2	119.4	94.4	94.7	6.6	3.3	11.1
Planning	61.3	72.2	61.0	62.1	0.4	0.0	0.3
Police Department - Cadet	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Department - Classified	47.8	22.0	23.4	31.2	6.6 (2)	70.0	4.8 (2)
Police Department - Municipal	45.9	18.0	40.0	44.2	1.6	3.8	1.9
Solid Waste Management	2.7	5.0	3.0	3.0	0.0	0.2	0.1
TOTAL GRANTS & OTHER FUNDS	4,744.1	4,008.5	4,693.8	4,699.9	183.4	227.3	214.9
CITY-WIDE TOTAL	20,670.8	21,224.2	20,604.7	20,711.0	1,164.8	1,051.6	1,422.3

(1) YTD numbers measure the periods 07/01/2021 through 12/31/2021.

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

(3) FY2022 Budget does not include grants FTEs.

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 fund's 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 change 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.

