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: July 29, 2022

Subject: June 2022 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended June 30, 2022.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of $339.9 million for FY2022. This is $5.0 million lower than the projection of the Finance Department. The difference is due to a $5.0 million lower revenue projection than the Finance Department. Based on our current projections, the fund balance will be approximately $173.1 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 approximately $18.5 million from the May 2022 report primarily due to the following changes:

- Industrial Assessments increased by $1.9 million due to higher collections for the fiscal year.
- Sale Tax increased by $13.0 million due to higher-than-expected collections through May 2022. Final collections are estimated to be approximately $75.6 million, an increase of 6.5% compared to June 2021. However, the Controller's Office expects declining year-over-year growth going forward due to inflation and rising interest rates.
- Other Taxes increased by $1.6 million due to higher collections of Mixed Beverage Tax.
- Electricity Franchise Tax increased by $900,000 due to higher collections for the fiscal year.
- Telephone Franchise Tax decreased by $900,000 due to the decline in usage of landline phones.
- Gas Franchise Tax increased by $262,000 due to slightly higher collections for the fiscal year.
- Licenses and Permits increased by $376,000 due to higher collections for the fiscal year.
- Charge for Services increased by $1.5 million mainly due to an increase in Ambulance Fees.
- Direct Interfund Revenues decreased by $1.4 million due lower than anticipated police services.
- Municipal Courts Fines and Forfeits increased by $407,000 mainly due to an increase in non-traffic fines.
- Interest Income increased by $258,000 due to higher interest income earned on bank deposits and investments.

Expenditure estimates decreased by $5.3 million from the May 2022 report as follows:

- Savings from personnel, supplies, and services resulted in a decrease in projected expenditures by $25.6 million. In addition, savings realized from the renewed service agreement by the Joint Processing Center totaled approximately $1.2 million.
- The savings from personnel, supplies, and services were offset by an increase in the Storm Water Action Team (SWAT) transfer of $20.0 million. In addition, the Limited Purpose Annexation (LPA) transfer increased by $1.5 million due to the increase in sale tax collections.

ENTERPRISE FUNDS

- Aviation Operating Fund

  - Total Operating Revenues increased by $24.5 million. This increase was mainly attributable to an increase in Parking and Concession Revenues of approximately $25.2 million, Landing Area Revenue of approximately $1.1 million, and Other Revenues of $1 million. This increase was offset by a decrease of $2.9 million in hangar and ground rental fees.
  - Total operating expenses decreased by $1.8 million due to lower-than-expected headcount and lower spending on supplies, services, and equipment purchases.
  - Total transfers from the Revenue Fund to the Renewal and Replacement Fund increased by $17.0 million and transfers to the Airport Improvement Fund increased by $8.9 million.

- Convention and Entertainment Facilities Operating Fund

  - Total Operating Revenues increased by $1.4 million due to an increase in parking revenues.
  - Non-Operating Revenues increased by $926,000 due to higher than anticipated Hotel Occupancy Tax receipts.
  - Operating Transfers increased by $2.8 million. This increase was mainly attributable to an increase in transfers of $2.7 million to Houston First Corporation due to higher Hotel Occupancy Tax collections during the year.

- Combined Utility System

  - Total Operating Revenues decreased by $1.3 million. This decrease is attributable to a decrease in Water Sales of $12.9 million, offset by an increase in Sewer Charges of $4.0 million, Penalties of $5.7 million, and Other Revenues of $1.9 million.
  - Operating Expenses decreased by $27.4 million. This decrease was mainly attributable to a decrease in Personnel of $3.5 million, Electricity and Gas of $4.9 million, Contracts and Other Payments of $23.1 million and Non-Capital Equipment of $1.2 million. These decreases are offset by an increase in Supplies of $5.3 million.
  - Non-Operating Revenues increased by $46.5 million. This increase is attributable to the sale of Allen Creek Reservoir of $45.6 million and the Sale of Property, Mains and Scrap of $2.1 million. These increases are offset by a decrease in Interest on Investments of $1.2 million.
  - Operating Transfers decreased by $23.8 million due to a decrease in Equipment Acquisition of $14.7 million and Transfers to Storm Water of $9.1 million.

- Storm Water Fund

    - Total revenues decreased by $9.1 million mainly due to less transfers from the Combined Utility System. Total expenditures decreased by $5.4 million due to savings in personnel costs, infrastructure maintenance services, supplies, and capital equipment costs.

- Dedicated Drainage & Street Renewal Fund – Ad Valorem

    - Total revenues decreased by $80,000 while total expenditures decreased by $4.1 million. This decrease in expenditures was mainly attributable to delays in purchasing vehicles and lower than budgeted spending on Chapter 380 transfers.

- Dedicated Drainage & Street Renewal Fund – Drainage Charge

    - Total revenues increased by $125,000 due to higher interest income while total expenditures decreased by $4.7 million. This decrease in expenditures was mainly attributable to lower expenditures on professional services.

- Dedicated Drainage & Street Renewal Fund – Metro ET AL

    - Total revenues decreased by $355,000 due to decreased Transfers In, while total expenditures decreased by $5.6 million. This decrease in expenditures was mainly attributable to lower expenditures on parts, materials, supplies and various internal and external services.

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 June 30, 2022, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	5.04%
Combined Utility System	0.00%
Aviation	5.31%
Convention and Entertainment	4.91%

Respectfully submitted,

Chris B. Brown
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
June 30, 2022

Combined Utility System Swaps

General Terms:

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

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

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

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

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

A. Combined Utility System Synthetic Fixed Rate Swap

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

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

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

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

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

Receipts and Payments. For the nine months ending June 30, 2022, the City received $7,317,736.61 in swap revenue for these swaps and paid $1,400,634.13 of interest on the underlying securities. The contractual rate for the City's swap payment is 3.78%. The average effective rate for the 2004B bonds, including interest for the Series 2004B bonds, the City's swap payments, and its dealer and liquidity fees, reduced by swap receipts, was 3.66%. 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 $96 million on June 30, 2022. 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	$ (51,995,794)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(22,074,448)	Aa2/ A+/AA
Wells Fargo	150,000,000	(22,319,017)	Aa2 /A+/AA-
	$ 653,325,000	$ (96,389,260)	

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

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

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

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

Receipts and Payments. For the nine months ending June 30, 2022, the City received $2,790,524.13 in swap revenue for its 2018C swap and paid $682,152.41 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 3.15%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of $37 million on June 30, 2022. This value was calculated using the zero-coupon method.

CITY OF HOUSTON
Finance Department

Sylvester Turner
Mayor

Finance Department
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To: Mayor Sylvester Turner
City Council Members

Date: July 29, 2022

Subject: 12+0 Financial Report

Attached is the 12+0 Financial Report for the period ending June 30, 2022. Fiscal Year 2022 projections are based on twelve months of actual results, however, invoices for goods and services provided in Fiscal Year 2022 do continue to come in. These expenses continue to be recorded as accruals to Fiscal Year 2022 until August 31st, so the results are not final until the publication of the FY2022 Annual Comprehensive Financial Report.

Next month we will begin presenting the Monthly Financial Report for Fiscal Year 2023. At the time of the FY2023 Adopted Budget formulation, the beginning fund balance was estimated to be $312 million. In this 12+0 Financial Report, we are currently projecting that this balance will be $345 million, an increase of $33 million.

General Fund

Our revenue projection is $105.6 million higher than the Adopted Budget and $13.6 million higher than the 11+1 Report. The variance from the prior month's projections is primarily due to:

- $11.2 million increase in Sales Tax to reflect higher sales tax receipts than projected,
- $1.8 million increase in Charges for Services primarily due to higher than anticipated ambulance fees,
- $1.7 million increase in Other Taxes due to higher than anticipated mixed beverage tax,
- $569,000 increase in Municipal Courts Fines & Forfeits due to higher than anticipated moving violation fees and non-traffic fines,
- $387,000 increase in Other Fines and Forfeits due to higher than anticipated false alarm penalties,
- $304,000 increase in Sale of Capital Assets to reflect higher than anticipated land and vehicle sales,
- $269,000 increase in Interest to reflect higher than anticipated cash receipts,
- $1.4 million decrease in Direct Interfund Services primarily due to lower chargeback for police airport services,
- $725,000 decrease in Miscellaneous/Other primarily due to lower than anticipated payment in lieu of taxes,

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- $602,000 decrease in Industrial Assessments due to lower than anticipated collections,
- $266,000 decrease in Licenses and Permits to reflect lower than anticipated dumpster permits.

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	$1,244,685	13,700
Sales Tax	706,829	703,000	818,091	115,091
Franchise Fees	153,601	149,319	149,684	365
Other	333,347	518,450	494,922	(23,529)
Total	**$2,447,793**	**$2,601,754**	**$2,707,382**	**105,627**

Our expenditure projection is $28 million higher than the Adopted Budget and $5.3 million lower than the 11+1 Report. The variance from prior month's projection is primarily due to:

- $25.6 million decrease in various departments to reflect year-end savings in personnel, supplies and services,
- $1.2 million decrease in Police Department for savings in the Joint Processing Center due to the change in contract,
- $20 million increase in General Government to reflect a transfer to the Storm Water Action Team (SWAT) Program,
- $1.5 million increase in General Government for limited purpose annexation payments due to a higher sales tax projection.

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	$952,224	(3,590)
Fire	500,539	535,459	538,427	2,967
Other Departments	627,354	703,054	733,530	30,476
Debt Service/PAYGO	397,586	415,633	413,731	(1,901)
Total	**$2,448,410**	**$2,609,959**	**$2,637,912**	**27,953**

We are currently projecting the ending fund balance of $345 million, which is $77.7 million higher than the Adopted Budget and 15.5% 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)	69,470	77,675
Change in Inventory/Prepaid Items/Imprest Cash	(250)	-	-	-
Fund Balance, End of Year	**$281,201**	**$200,178**	**$344,879**	**$144,701**
% of Expenditures Less Debt Service and PAYGO	13.7%	9.1%	15.5%	6.4%

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

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

Enterprise, Special Revenue and Other Funds

We are projecting the following forecast changes in the Enterprise Funds, Special Revenue Funds and other funds from the 11+1 Report.

Aviation

Operating Revenues increased by $24.5 million primarily due to higher than anticipated garage parking revenues, retail concessions, and terminal space rental fees primarily attributable to increased passenger activities. Operating Expenses decreased by $1.8 million primarily due to delays in contracts. Non-Operating Revenue decreased by $391,000 mainly due to lower than anticipated interest on pool investments. As a result, Operating Transfers increased by $25.9 million.

Convention & Entertainment

Operating Revenues increased by $1.4 million due to higher than anticipated garage parking revenues. Non-Operating Revenues increased by $926,000 due to higher than anticipated Hotel Occupancy Tax. As a result, Operating Transfers increased by $2.8 million.

Combined Utility System

Operating Revenues decreased by $1.3 million primarily due to decrease in water sales. Operating Expenditures decreased by $27.4 million to reflect savings in personnel, lower equipment and pump repairs as well as delays in contract implementation. Non-Operating Revenues increased by $46.5 million mainly due to the sale of Allens Creek Reservoir. Operating Transfers decreased by $23.8 million due to less transfer to Storm Water Fund and delays in equipment purchases.

Dedicated Drainage & Street Renewal Fund – Ad Valorem Tax Fund

Expenditures decreased by $4.1 million due to delays in vehicles purchase.

Dedicated Drainage & Street Renewal Fund – Drainage Charge Fund

Expenditures decreased by $4.7 million due to lower than anticipated claims and judgment, and delays in contract implementation for Drainage Fee Rate Study.

Dedicated Drainage & Street Renewal Fund – Metro ET AL Fund

Revenues decreased by $355,000 mainly due to lower than anticipated sale of vehicles. Expenditures decreased by $5.6 million due to supplies and services savings.

Storm Water Fund

Expenditures decreased by $5.4 million due to delays in contract implementation and vehicles purchase as well as savings in personnel, supplies and services. As a result, Operating Transfers In decreased by $9.1 million.

Health Benefits Fund

Revenues decreased by $1.1 million due to plan/tier changes and lower enrollment. Expenditures decreased by $1.2 million primarily due to lower enrollment.

Property & Casualty Fund

Revenues and Expenditures decreased by $10.7 million primarily due to lower than anticipated costs for legal services and insurance premiums as well as savings in personnel and services.

Workers' Compensation Fund

Operating Revenues and Expenditures decreased by $1.3 million primarily due to lower than anticipated claims as well as savings in personnel and services.

Asset Forfeiture Fund

Revenues increased by $269,000 due to higher than anticipated confiscations. Expenditures decreased by $630,000 due to savings in personnel, supplies, and services.

Auto Dealers Special Revenue Fund

Revenues increased by $4.8 million due to higher than anticipated sale of impounded vehicles, and miscellaneous revenue for towing fees.

BARC Special Revenue Fund

Expenditures decreased by $562,000 due to savings in personnel, supplies and services.

Bayou Greenway 2020 Fund

Expenditures decreased by $318,000 due to savings in personnel, supplies, and services.

Building Inspection Fund

Revenues increased by $3.8 million due to higher than anticipated permit and construction activities. Expenditures decreased by $9.8 million due to lower capital building improvements as well as personnel savings. Operating Transfers Out increased by $6.7 million due to higher transfer to capital project for garage parking project.

Cable TV Fund

Expenditures decreased by $481,000 primarily due to delays in equipment purchases.

Essential Public Health Services Fund

Revenues increased by $271,000 due to higher than anticipated reimbursement for 1115 Waiver program.

Health Special Revenue Fund

Revenues decreased by $317,000 primarily due to lower than anticipated reimbursements. Expenditures decreased by $679,000 to reflect savings in personnel and supplies.

Historic Preservation Fund

Expenditures decreased by $255,000 due to delays in building maintenance services.

Houston Emergency Center Fund

Revenues decreased by $2.3 million due to lower than anticipated reimbursement for 911 staff. Expenditures decreased by $2.5 million due to savings in personnel and services.

Maintenance Renewal and Replacement Fund

Revenues decreased by $500,000 due to a reduced contribution from others. Expenditures decreased by $741,000 due to savings in personnel.

ParkHouston Special Revenue Fund

Expenditures decreased by $1.3 million primarily due to savings in personnel, supplies and services.

Parks Special Revenue Fund

Expenditures decreased by $664,000 due to savings in personnel, supplies and services.

Planning and Development Special Revenue Fund

Revenues increased by $511,000 due to higher than anticipated platting fees. Expenditures decreased by $328,000 to reflect savings in personnel and services.

Police Special Services Fund

Revenues increased by $752,000 due higher than anticipated reimbursement for police services.

Recycling Expansion Program Fund

Revenues increased by $2.2 million due to higher than anticipated recycling revenues related to the current market commodities. Expenditures decreased by $1.8 million primarily due to lower refuse disposal.

Houston Economy

Energy – The average oil price of $114.84 for the month of June 2022 was 4.8% higher than prior month's average price of $109.55. Comparing from the same period last year, the price has increased by 60.9%. The average oil rig count of 583 for the month of June 2022 was 2.6% higher than prior month's count. The rig count year-over-year comparison for the month of June increased by 58.9%.

Employment – According to the Bureau of Labor Statistics, the total nonfarm employment in the Houston-The Woodlands-Sugar Land Metropolitan Statistical Area stood at 3,230,500 in May 2022, up approximately 1.0% compared to prior month. When compared to the same period last year, nonfarm employment is up 6.1%. The preliminary unemployment rate for the month of May 2022 was 4.3% compared to prior month at 4.1%. In May 2021 the unemployment rate was 6.4%.

Home Sales – The latest report prepared by the Houston Association of Realtors (HAR) for the month of June 2022, shows the total single-family home sales of 9,728 were 8.6% lower compared to June 2021 of 10,649. The median price rose by 13.2% to $355,000 and the average price increased by 11.0% to $436,425. Single-family homes inventory reached 2.0 months of supply in June, up from 0.6 months year-over-year.

Sincerely,

DocuSigned by:
William Jones
E5FE0EFEC5924C7...

Will Jones
Interim Finance Director

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

Finance - Major Variances from Adopted Budget

Revenues

Month Reported	Revenue Detail	Variance Over/(Under)*
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
December	**Sales Tax**	
	Increase due to higher than anticipated sales tax receipts	60,471
	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
January	**Sales Tax**	
	Increase due to higher than anticipated sales tax receipts	8,713
	Intergovernmental	
	Decrease to reflect changes included in the Final Rule from U.S. Department of Treasury for revenue replacement from American Rescue Act (ARPA)	(59,188)
	Indirect Interfund Services	
	Increase due to higher than anticipated indirect cost recovery from grants	1,000
	Other Adjustments	98
February	**Industrial Assessments**	
	Increase due to higher than anticipated taxable valuation	2,547
	Telephone Franchise	
	Decrease due to lower than anticipated receipts for telephone franchise fees	(1,275)
	Other Franchise	
	Increase due to higher than anticipated solid waste hauler and cable TV franchise fees	1,490
	Licenses and Permits	
	Increase mainly due to higher special fire and special food permits	1,213
	Charges for Services	
	Increase to reflect higher weed cutting activities, plan review fees and extra container garbage fees	862
	Direct Interfund Services	
	Increase due to higher cost for police and fire airport services	1,142
	Municipal Courts Fines and Forfeits	
	Increase due to higher than anticipated fines and suspended sentence fees	552
	Other Fines and Forfeits	
	Decrease due to lower than anticipated receipts for false alarm penalties	(410)
	Other Adjustments	144
March	**Sales Tax**	
	Increase due to higher than anticipated sales tax receipts	34,736
	Intergovernmental	
	Increase to reflect eligible reimbursement to healthcare providers under the CARES Act Provider Relief Fund attributable to COVID-19	2,160
	Indirect Interfund Services	
	Increase due to higher than anticipated indirect cost recovery from grants	930
	Miscellaneous/Other	
	Increase due to higher than anticipated prior year revenue for network nodes	307
	Other Adjustments	37
April	**General Property Tax**	
	Increase due to higher than anticipated collections	13,700
	Intergovernmental	
	Decrease due to lower than anticipated TIRZ municipal service fees.	(2,626)

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

Finance - Major Variances from Adopted Budget

May	**Interest**	
	Increase to reflect higher than anticipated cash receipts	414
June	**Sales Tax**	
	Increase due to higher than anticipated sales tax receipts	11,170
	Charges for Services	
	Increase due to higher than anticipated ambulance fees	1,796
	Other Taxes	
	Increase due to higher than anticipated mixed beverage tax receipts	1,668
	Municipal Courts Fines and Forfeits	
	Increase due to higher than anticipated moving violations fees and non-traffic fines	569
	Other Fines and Forfeits	
	Increase due to higher than anticipated receipts for false alarm penalties	387
	Sale of Capital Assets	
	Increase to reflect higher than anticipated land and vehicle sale	304
	Interest	
	Increase to reflect higher than anticipated cash receipts	269
	Direct Interfund Services	
	Decrease mainly due to lower chargeback for police airport services	(1,398)
	Miscellaneous/Other	
	Decrease due to lower than anticipated payment in lieu of taxes	(725)
	Industrial Assessments	
	Decrease due to lower than anticipated collections	(602)
	Licenses and Permits	
	Decrease mainly due to lower than anticipated dumpster permits	(266)
	Other Adjustments	412
	Total Revenues	**105,627**
	Fund Balance	
	Additional Beginning Fund Balance	67,026
	Total Financial Resources	**172,653**

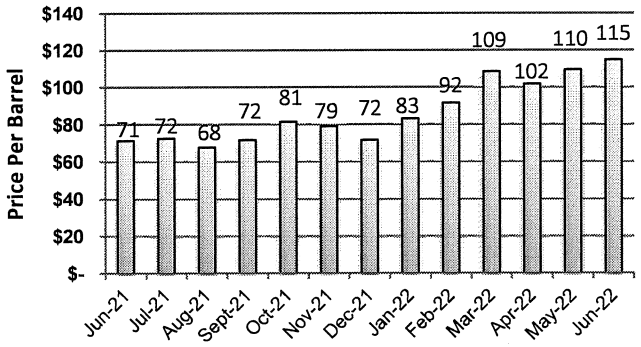
Expenditures

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
January	Increase in Fire mainly due to higher than anticipated overtime	3,143
June	Decrease in Police for savings in the Joint Processing Center due to the change in contract	(1,241)
	Total Public Safety	**3,952**
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
	Other Adjustments	296
December	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 pior 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
January	Decrease in various departments to reflect health benefits savings due to plan/tier changes and lower enrollment	(8,828)
	Increase in Solid Waste Department to reflect higher overtime cost	3,857
	Other Adjustments	(26)
February	Increase in General Government to reflect redistricting legal services	386
	Other Adjustments	(175)
March	Increase in General Government to reflect higher Limited Purpose Annexation payments as a result of higher sales tax projection	5,926
	Decrease in Debt Service due to repayment of the Project Brays loan	(1,002)
	Decrease in Debt Service due to lower captured revenue transfer to DDSRF-Ad Valorem Tax Fund	(899)
	Decrease in General Government to reflect Metro commuter passes savings	(300)
	Other Adjustments	72
June	Decrease in various departments to reflect year-end savings in personnel, supplies and services	(25,571)
	Increase in General Government to reflect a transfer to the Storm Water Action Team (SWAT) program	20,000
	Increase in General Government for limited purpose annexation payments due to a higher sales tax projection	1,500
	Total Other Adjustments	**24,001**
	Total Expenditures	**27,953**

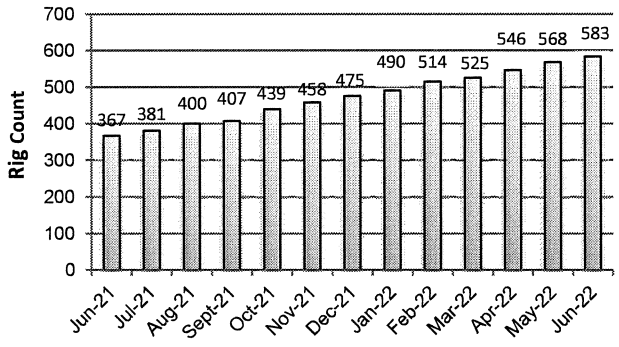
**Total may reflect slight variances due to rounding.*

Key Economic Indicators

Crude Oil Prices

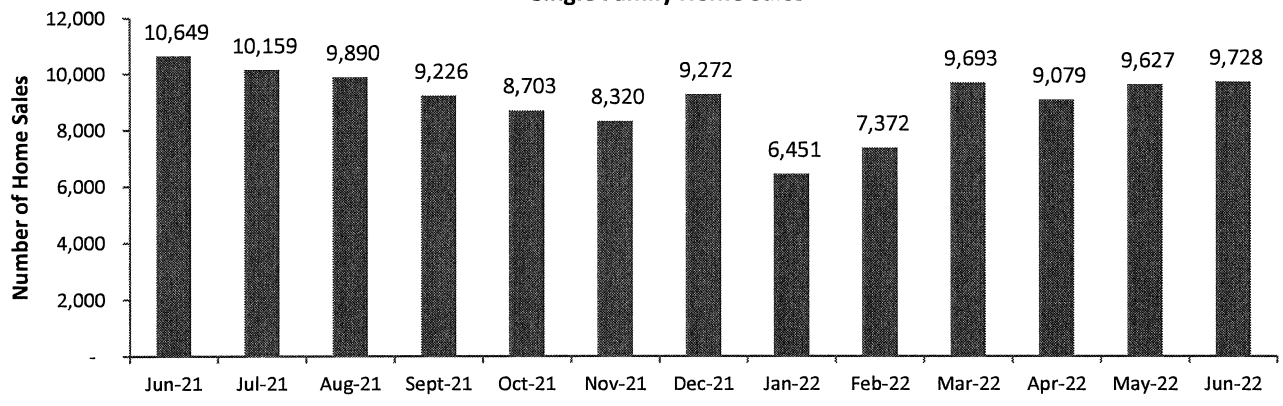


Oil Rig Count



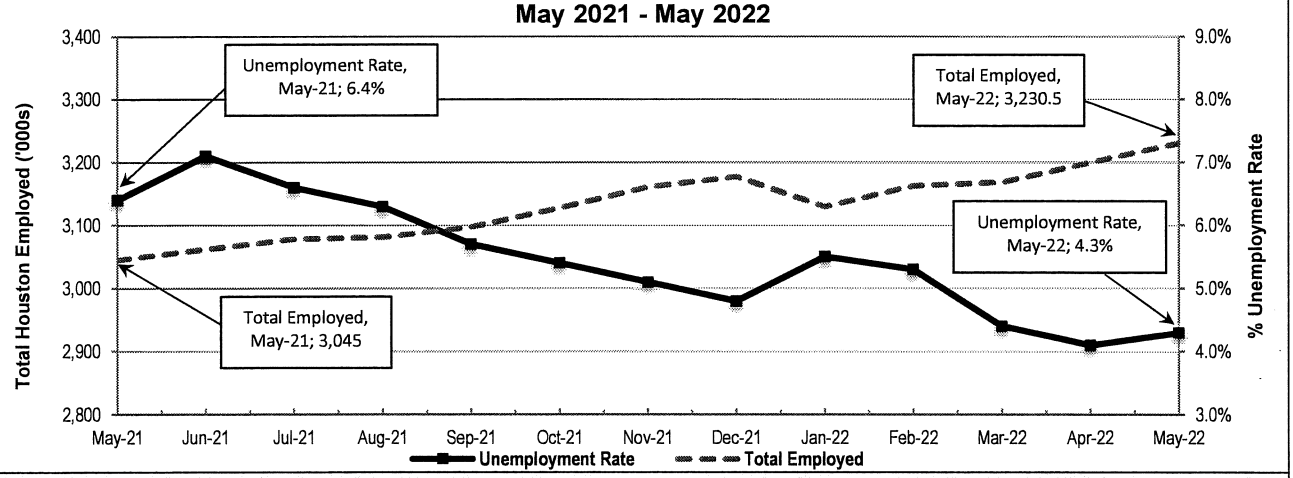
Oil prices show an increase of 4.8% in June from May. Compared to June 2021, oil prices are up by 60.9%. Rig counts show an increase of 2.6% in June from May. Compared to June 2021, rig counts are up by 58.9%.
Source: US Energy Information Administration & Baker Hughes Rig Counts

Single Family Home Sales



Single-family home sales showed an increase of 1.0% in June from May. According to HAR, single-family home sales totaled 9,728 units compared to 10,649 units a year earlier, a decrease of 8.6%.
Source: HAR.COM

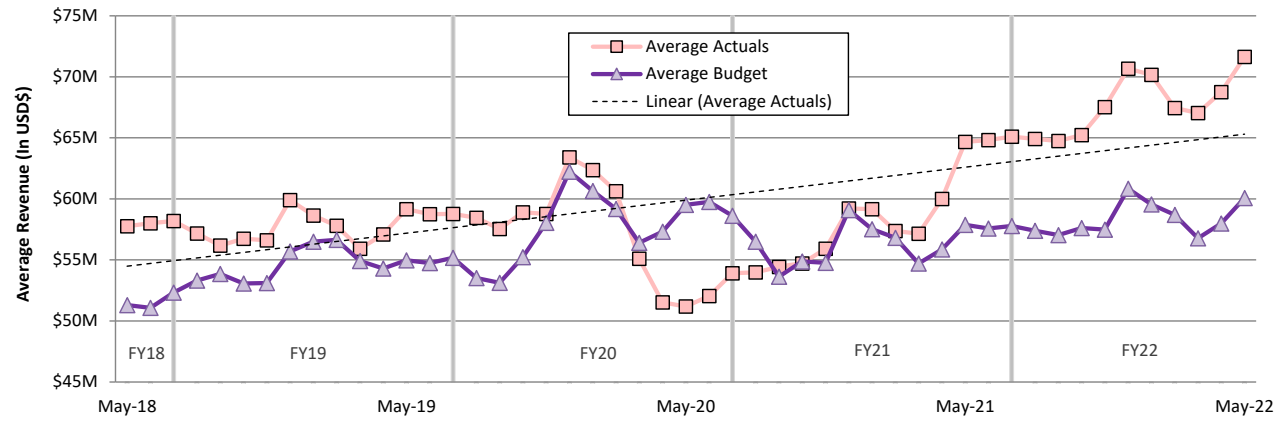
Houston Total Employed Nonfarm versus Unemployment Rate
May 2021 - May 2022



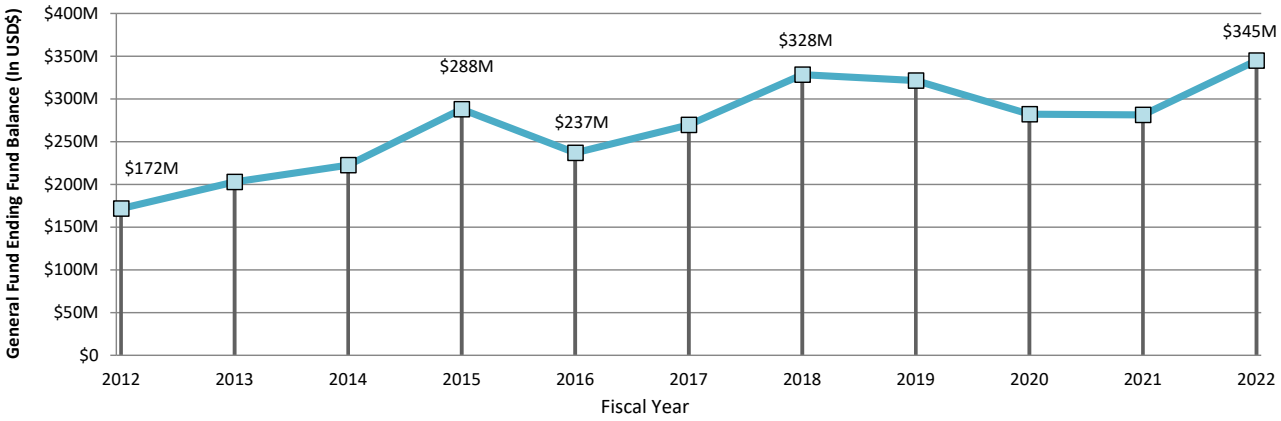
The Total Employed shows an increase from May 2021 of 3,045 to May 2022 of 3,231.
The Unemployment rate shows a decrease from May 2021 of 6.4% to May 2022 of 4.3%.
Source: Bureau of Labor Statistics

Sales Tax Growth and Comparative Fund Balance

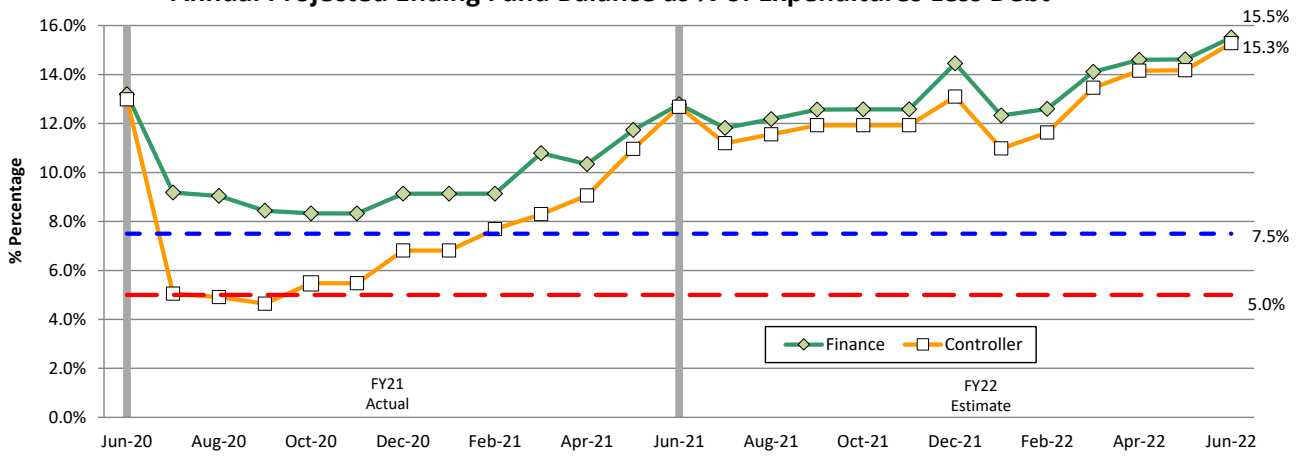
Sales Tax - Three-month Rolling Average



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 June 30, 2022
(amounts expressed in thousands)

Actual YTD
Current Budget

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 Controller's Projection	FY2022 Finance Projection	FY2022 Actual YTD	Controller - Finance Variance	Finance	Controller
Revenues									
General Property Taxes	1,254,016	1,230,985	1,230,985	1,242,132	1,244,685	1,245,816	(2,553)	✓	✓
Industrial Assessments	25,435	21,813	21,813	23,758	23,758	23,758	-	✓	✓
Sales Tax	706,829	703,000	703,000	818,000	818,091	809,104	(91)	✓	✓
Other Taxes	14,561	15,983	15,983	21,600	21,839	17,765	(239)	✓	✓
Electric Franchise	98,834	95,878	95,878	95,800	95,801	95,537	(1)	✓	✓
Telephone Franchise	21,576	20,816	20,816	19,500	19,545	14,804	(45)	!	!
Gas Franchise	13,034	13,083	13,083	13,083	13,083	13,083	-	✓	✓
Other Franchise	20,157	19,542	19,542	21,100	21,255	16,152	(155)	✓	✓
Licenses and Permits	31,386	31,067	31,067	32,988	32,988	32,988	-	✓	✓
Intergovernmental	67,258	250,394	250,394	207,604	207,604	190,782	-	!	!
Charges for Services	65,698	69,014	69,014	74,629	75,257	74,629	(628)	✓	✓
Direct Interfund Services	59,308	61,766	61,766	61,494	61,494	60,275	-	✓	✓
Indirect Interfund Services	24,688	23,118	23,118	25,235	25,235	25,235	-	✓	✓
Municipal Courts Fines and Forfeits	14,993	15,090	15,090	16,371	16,710	16,371	(339)	✓	✓
Other Fines and Forfeits	3,023	3,349	3,349	3,282	3,326	3,122	(44)	✓	✓
Interest	5,133	5,511	5,511	3,258	3,269	3,258	(11)	!	!
Miscellaneous/Other	13,290	11,269	11,269	11,859	12,761	11,859	(902)	✓	✓
Total Revenues	**2,439,219**	**2,591,678**	**2,591,678**	**2,691,693**	**2,696,701**	**2,654,538**	**(5,008)**	✓	✓
Expenditures									
Administration & Regulatory Affairs	26,813	30,302	30,830	29,728	29,728	29,192	-	✓	✓
City Council	10,048	13,604	15,508	15,508	15,508	9,580	-	✓	✓
City Secretary	760	941	949	822	822	820	-	✓	✓
Controller	7,814	8,548	8,730	8,889	8,889	8,417	-	✓	✓
Finance	16,318	19,014	19,179	16,876	16,876	16,145	-	✓	✓
Fire	500,539	535,459	538,742	538,427	538,427	530,230	-	✓	✓
General Services	41,746	41,905	41,589	41,046	41,046	38,620	-	✓	✓
Housing and Community Development	498	418	418	418	418	398	-	✓	✓
Houston Emergency Center	9,617	9,617	9,794	9,794	9,794	9,794	-	✓	✓
Houston Health Department	57,216	59,869	61,120	60,682	60,682	58,258	-	✓	✓
Houston Public Works	24,331	22,000	22,183	22,173	22,173	20,745	-	✓	✓
Human Resources	2,420	3,978	3,958	2,706	2,706	2,701	-	✓	✓
Legal	14,575	16,695	17,029	15,563	15,563	14,948	-	✓	✓
Library	39,150	44,113	44,269	41,354	41,354	40,982	-	✓	✓
Mayor's Office	7,286	7,576	7,929	7,902	7,902	7,869	-	✓	✓
Municipal Courts	27,224	29,207	29,320	28,353	28,353	27,367	-	✓	✓
Neighborhoods	9,920	12,330	12,370	11,185	11,185	10,963	-	✓	✓
Office of Business Opportunity	3,482	3,947	4,135	3,522	3,522	3,488	-	✓	✓
Parks and Recreation	53,981	67,260	78,553	73,260	73,260	71,504	-	✓	✓
Planning and Development	3,192	3,868	3,911	3,538	3,538	3,432	-	✓	✓
Police	922,931	955,813	955,658	952,224	952,224	938,742	-	✓	✓
Solid Waste Management	87,683	89,363	95,602	95,446	95,446	90,664	-	✓	✓
Total Departmental Expenditures	**1,867,544**	**1,975,825**	**2,001,777**	**1,979,415**	**1,979,415**	**1,934,859**	**-**	✓	✓
General Government	183,280	218,501	227,716	244,765	244,765	206,049	-	!	!
Total Expenditures Other Than Debt	**2,050,824**	**2,194,327**	**2,229,494**	**2,224,180**	**2,224,180**	**2,140,908**	**-**	✓	✓
Captured Revenue Transfer to DDSRF	86,291	75,894	74,995	74,995	74,995	74,995	-		
Debt Service Transfer*	311,295	339,739	338,737	338,737	338,737	338,736	-		
Total Expenditures and Other Uses	**2,448,410**	**2,609,959**	**2,643,225**	**2,637,912**	**2,637,912**	**2,554,639**	**-**	✓	✓
Net Current Activity	**(9,191)**	**(18,281)**	**(51,547)**	**53,781**	**58,789**	**99,899**	**(5,008)**		
Other Financing Sources (Uses)									
Transfers from Other Funds	6,031	6,771	6,771	6,902	6,902	3,402	-	✓	✓
Sale of Capital Assets	2,543	3,305	3,305	3,779	3,779	3,167	-	✓	✓
Total Other Financing Sources (Uses)	**8,574**	**10,076**	**10,076**	**10,681**	**10,681**	**6,569**	**-**	✓	✓
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)	(41,471)	(41,471)	(41,471)	106,468	-		
Change in Inventory/Prepaid Items/Imprest Cash	(250)	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance***	-	-	-	105,933	110,941	-	(5,008)		
Fund Balance, End of Year**	**281,201**	**267,204**	**233,938**	**339,871**	**344,879**	**387,669**	**(5,008)**		

*Includes debt prepayment from Building Inspection Fund.

**The total designation for the Budget Stabilization Fund is approximately $16.9 million. In FY2022, $10 million is replenished to the Budget Stabilization Fund from the COVID-19 Disaster Fund (Fund 5306) and the Disaster Recovery Fund (Fund 5303) for Winter Storm Uri. The remaining $5 million from Winter Storm Uri will be fully replenished in FY2023.

***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 $166,814 based on current projections. The City will be $173,057 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 June 30, 2022
(amounts expressed in thousands)

	Budget [1]	Current Fiscal Year		Cumulative March 3, 2021 to June 30, 2022	Budget vs Actual (Cumulative Spend vs Budget) Under/(Over)
		QTD Actual	YTD Actual		
Cash Inflows					
Local Fiscal Recovery Funds (LFRF)	$ 607,769			$ 607,769	
Interest Income	$ 474	$ 443	$ 470	$ 474	
Total Inflows	$ 608,243	$ 443	$ 470	$ 608,243	
Cash Outflows - Category of Spending [2], [3]					
Public Health	$ 64,017	$ 759	$ 5,340	$ 5,340	$ 58,678
Negative Economic Impacts	$ 4,875	$ -	$ -	$ -	$ 4,875
Public Health: Negative Economic Impact: Public Sector	$ 13,740	$ 5,957	$ 7,811	$ 7,811	$ 5,928
Premium Pay	$ -	$ -	$ -	$ -	$ -
Infrastructure	$ -	$ -	$ -	$ -	$ -
Revenue Replacement [4] [5]	$ 139,436	$ -	$ 139,436	$ 139,436	$ -
Administrative	$ 8,039	$ 214	$ 305	$ 305	$ 7,734
Future funding allocation [6]	$ 378,136	$ -	$ -	$ -	$ 378,136
Total Outflows	$ 608,243	$ 6,930	$ 152,892	$ 152,892	$ 455,352
Net Current Flows		$ (6,486)	$ (152,421)	$ 455,352	

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. Adjustment to the Revenue Replacement calculation was made based on Final Rule issued by U.S. Department of Treasury.
6. To be used for Revenue Replacement for FY2023 and FY2024.

Harvey - CDBG Disaster Recovery
For the period June 30, 2022
(in thousands)

	Actual Inception through FY2021	QTD Actual	YTD Actual	Actual Inception through June 30, 2022
Cash Inflows [1]				
Homeowner Assistance Program (HoAP)	$ 6,195	$ 6,946	$ 27,682	$ 33,877
Single Family Development Program	-	577	15,992	15,992
Multifamily Rental Program	66,145	17,306	89,880	156,025
Small Rental Program	-	273	292	292
Homebuyer Assistance Program	6,231	943	5,454	11,685
Buyout Program	-	13,453	49,209	49,209
Public Services	5,443	3,556	7,324	12,767
Economic Revitalization Program	-	2,921	4,692	4,692
Housing Administration[2]	1,278	175	659	1,937
Planning[2]	61	270	1,016	1,077
Other Cash Inflows				
Program Income	-	-	-	-
Transfers from Other Funds	-	-	-	-
Total Inflows	**$ 85,353**	**$ 46,420**	**$ 202,200**	**$ 287,553**
Cash Outflows[1]				
Homeowner Assistance Program	$ 67,167	$ 3,392	$ 17,496	$ 84,663
Single Family Development Program	464	913	16,782	17,246
Multifamily Rental Program	123,812	21,363	70,891	194,703
Small Rental Program	290	194	564	854
Homebuyer Assistance Program	9,246	1,399	5,967	15,213
Buyout Program	13,776	362	36,084	49,860
Public Services	9,056	2,968	8,531	17,587
Economic Revitalization Program	2,283	1,695	7,126	9,409
Housing Administration[2]	15,484	(105)	1,031	16,515
Planning[2]	1,353	385	655	2,008
Other Cash Outflows				
Transfers to Other Funds	-	-	-	-
Total Outflows	**$ 242,933**	**$ 32,566**	**$ 165,127**	**$ 408,060**
Net Current Flows [3]	**$ (157,580)**	**$ 13,854**	**$ 37,073**	**$ (120,507)**

**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 June 30, 2022
(in thousands)

	Actual Inception through FY2021	QTD Actual	YTD Actual	Actual Inception through June 30, 2022
Cash Inflows [5]				
FEMA Cash Advance Category A	$ -	$ -	$ -	$ -
FEMA Cash Advance Category B	-	-	-	-
FEMA Advance [11]	2,124	-	66	2,190
FEMA Reimbursements	309,346	43	11,410	320,756
State Assistance [10]	49,759	775	2,143	51,902
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**	**$ 818**	**$ 13,619**	**$ 502,520**
Cash Outflows [5]				
Debris Removal (Category A) [3,6]	108,762	-	-	108,762
Emergency Protective Measures (Category B)				-
Personnel	42,684	-	-	42,684
Materials & Supplies	2,908	-	-	2,908
Contracts	67,685	8	1,085	68,770
Equipment	2,124	-	-	2,124
Emergency Protective Measures (Category B)* [3,9]	115,401	8	1,085	116,486
Materials & Supplies	424			424
Contracts	39,427	225	3,056	42,483
Equipment	35			35
Buildings and Equipment (Category E)* [3]	39,886	225	3,056	42,942
Utilities (Category F)				-
Personnel	-	-	-	-
Materials & Supplies	-	-	-	-
Contracts	13,057	101	(1,069)	11,988
Equipment	-	-	-	-
Utilities (Category F)* [3]	13,057	101	(1,069)	11,988
Parks Recreational Areas, and Other Facilities (Category G)				-
Personnel	-	-	-	-
Materials & Supplies	-	-	-	-
Contracts	32,386	415	4,897	37,283
Equipment	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G)* [3]	32,386	415	4,897	37,283
Direct/Indirect Administrative Cost	35,273	1,908	472	35,744
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	**$ 432,574**	**$ 2,657**	**$ 18,441**	**$ 451,014**
Net Current Flows	**$ 56,329**	**$ (1,839)**	**$ (4,822)**	**$ 51,506**

**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:

1. DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017. This report includes Fund 5303 General Government Disaster Recovery, Fund 5304 Storm Water Disaster Recovery, Fund 8044 Aviation Disaster Recovery O&M, Fund 8386 Combined Utility Disaster Recovery.
2. FEMA Disaster Declaration made August 25, 2017.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/2017 to 09/22/2017).
4. In FY2018, $20M was transferred to the Disaster Recovery Fund for Hurricane Harvey. Per the financial policies, the Budget Stabilization Fund must be replenished by the end of FY2020. Accordingly, a total of $20M was replenished to Budget Stabilization Fund in FY2020.
5. This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
6. Only Category A "Debris Removal" cash flows can be updated quarterly; other categories will be updated as the projects progress further.
7. Received the maximum payout of $100M for City's flooding policies, wind driven maximum payout of $2.5M, and other damages maximum payout of $128K.
8. 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.
9. Includes reimbursements of HPW project worksheet for Emergency Protective Measures (CAT-B).
10. $8.9M remitted back to Office of the Governor (OOG) against State Grant, per OOG recoupment letter and 2nd amendment in November 2019. The Grant expired on 08/31/2020, 100% funds were utilized. Additionally, under Texas Senate Bill 7 (SB-7), the City received funding from the Texas Division of Emergency Management (TDEM) to subsidize part of the non-federal ("local") cost share of Hurricane Harvey.
11. FEMA Advance contains funds that were received and are pending reconciliation/revenue recognition.

Aviation Operating Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Operating Revenues						
Landing Area	$ 70,578	$ 94,575	$ 94,575	$ 93,569	$ 93,569	$ 93,569
Bldg and Ground Area	155,598	207,271	210,271	204,250	204,250	204,250
Parking and Concession	85,909	110,596	147,728	187,911	187,911	187,911
Other	6,471	5,728	6,428	7,216	7,216	7,216
Total Operating Revenues	318,556	418,169	459,002	492,946	492,946	492,946
Operating Expenses						
Personnel	102,552	115,506	115,506	113,988	114,034	114,034
Supplies	6,853	6,214	8,096	6,783	6,961	6,961
Services	158,645	167,579	183,554	163,063	171,474	171,474
Non-Capital Outlay	1,491	2,197	2,389	1,707	1,707	1,707
Total Operating Expenses	269,541	291,496	309,545	285,541	294,176	294,176
Operating Income (Loss)	49,015	126,673	149,457	207,405	198,770	198,770
Non-Operating Revenues (Expenses)						
Interest Income	10,554	18,072	18,072	7,633	7,633	7,633
Other	189	0	943	1,526	1,526	1,526
Total Non-Operating Rev (Exp)	10,743	18,072	19,015	9,159	9,159	9,159
Income (Loss) Before Operating Transfers	59,758	144,745	168,472	216,564	207,929	207,929
Operating Transfers						
Debt Service Interest	1,959	517	517	439	732	732
Renewal and Replacement	10,000	0	12,017	12,017	27,017	27,017
Capital Improvement	4,074	144,228	155,938	13,302	180,180	180,180
Total Operating Transfers	16,033	144,745	168,472	25,758	207,929	207,929
Net Income (Loss) Operating Fund Only	$ 43,725	$ 0	$ 0	$ 190,806	$ 0	$ 0

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

Convention and Entertainment Facilities Operating Fund
For the period ended June 30, 2022
(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	$ 1,521	$ 1,521	$ 1,521
Parking	4,651	5,635	5,635	7,296	7,296	7,296
Total Operating Revenues	6,100	7,157	7,157	8,817	8,817	8,817
Operating Expenses						
Personnel	220	250	250	234	234	234
Services	91	98	98	92	92	92
Total Operating Expenses	311	348	348	326	326	326
Operating Income (Loss)	5,789	6,809	6,809	8,491	8,491	8,491
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	45,721	57,500	57,500	76,130	76,130	76,130
Delinquent	1,728	1,000	1,000	1,539	1,539	1,539
Net Hotel Occupancy Tax	47,449	58,500	58,500	77,669	77,669	77,669
Interest Income	155	125	125	125	125	125
Other Interest Expense	(219)	(205)	(205)	(199)	(199)	(199)
Other	292	292	292	5,733	292	292
Total Non-Operating Rev (Exp)	47,677	58,711	58,711	83,328	77,887	77,887
Income (Loss) Before Operating Transfers	53,466	65,520	65,520	91,819	86,378	86,378
Operating Transfers						
Transfers for Interest	17,782	19,073	19,073	15,892	15,892	15,892
Transfers for Principal	10,621	9,997	9,997	5,879	5,879	5,879
Transfer to Component Unit	185	54,572	63,022	73,104	73,104	73,104
Transfers to General Fund	23,060	1,521	1,521	1,521	1,521	1,521
Transfers to Debt Service	1,449	195	195	195	195	195
Total Operating Transfers	53,097	85,358	93,808	96,591	96,592	96,592
Net Income (Loss) Operating Fund Only	$ 369	$ (19,838)	$ (28,288)	$ (4,772)	$ (10,214)	$ (10,214)

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 June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Operating Revenues						
Water Sales	$ 573,116	$ 616,471	$ 616,471	$ 683,851	$ 692,851	$ 692,851
Sewer Sales	500,802	524,931	524,931	596,467	596,467	596,467
Penalties	8,482	12,000	12,000	17,710	17,710	17,710
Other	5,133	12,752	12,752	16,232	16,232	16,232
Total Operating Revenues	1,087,533	1,166,155	1,166,155	1,314,260	1,323,260	1,323,260
Operating Expenses						
Personnel	198,676	214,355	214,786	204,603	204,640	204,640
Supplies	44,093	46,645	49,866	49,084	52,228	52,228
Electricity and Gas	41,198	45,471	44,571	39,529	39,851	39,851
Contracts & Other Payments	185,548	232,718	229,731	183,956	208,715	208,715
Non-Capital Equipment	1,236	2,497	2,383	1,268	1,410	1,410
Total Operating Expenses	470,750	541,686	541,336	478,440	506,844	506,844
Operating Income (Loss)	616,783	624,468	624,818	835,820	816,416	816,416
Non-Operating Revenues (Expenses)						
Interest Income	12,376	14,174	14,174	7,775	7,775	7,775
Sale of Property, Mains & Scrap	2,379	1,476	1,476	5,939	5,939	5,939
Other**	22,782	27,461	27,461	76,568	76,574	76,574
Impact Fees	23,722	23,000	23,000	41,737	41,737	41,737
CWA & TRA Contracts (Prin.&Int.)	(6,390)	(6,377)	(6,377)	(2,154)	(6,377)	(6,377)
Total Non-Operating Rev (Exp)	54,870	59,734	59,734	129,865	125,648	125,648
Income (Loss) Before Operating Transfers	671,653	684,203	684,553	965,685	942,064	942,064
Operating Transfers						
System Debt Service Transfer	511,156	570,281	570,281	521,564	538,281	538,281
CWA & TRA Contracts (P & I) Luce Bayou	9,830	5,301	5,301	783	5,301	5,301
Transfer to PIB - Water & Sewer	5,050	4,899	4,899	4,899	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	3,180	8,140	8,140
Equipment Acquisition	19,020	41,935	43,000	8,628	11,980	11,980
Transfer to Storm Water	56,541	57,143	56,078	47,110	48,055	48,055
Transfer to Special Revenue Fund	0	0	350	350	350	350
Total Operating Transfers	676,886	757,699	758,049	656,514	687,006	687,006
Net Current Activity Operating Fund Only	$ (5,233)	$ (73,496)	$ (73,496)	$ 309,171	$ 255,058	$ 255,058

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 June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Other Interfund Services	$ 0	$ 60	$ 60	$ 380	$ 380	$ 380
Miscellaneous	145	45	45	15	15	15
Total Revenues	145	105	105	395	395	395
Expenditures						
Personnel	23,151	25,625	25,625	23,891	23,895	23,895
Supplies	1,113	1,204	1,203	521	562	562
Other Services	14,578	21,688	20,735	13,032	14,805	14,805
Capital Outlay	4,130	9,503	9,284	2,100	3,253	3,253
Total Expenditures	42,972	58,020	56,847	39,544	42,515	42,515
Net Current Activity	(42,827)	(57,915)	(56,742)	(39,149)	(42,120)	(42,120)
Other Financing Sources (Uses)						
Interest Income	43	80	80	40	40	40
Transfers In - CUS	56,541	57,143	57,143	47,110	48,055	48,055
Transfers In - DD&SRF	7,100	11,000	11,000	8,853	8,853	8,853
Transfer Out -Capital Project	(57)	0	0	0	0	0
Debt Service Principal	(1,108)	(1,115)	(1,115)	(1,743)	(1,743)	(1,743)
Transfer Out -Discretionary Debt	(15,229)	(15,860)	(15,860)	(15,230)	(15,232)	(15,232)
Total Other Financing Sources (Uses)	47,290	51,248	51,248	39,030	39,973	39,973
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	4,463	(6,667)	(5,494)	(119)	(2,147)	(2,147)
Fund Balance, Beginning of Year	2,815	7,278	7,278	7,278	7,278	7,278
Fund Balance, End of Year	$ 7,278	$ 611	$ 1,784	$ 7,159	$ 5,131	$ 5,131

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 June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Expenditures						
Other Services	$ 0	0	$ 90	$ 72	$ 72	$ 72
Capital Outlay	6,590	$ 13,245	16,455	3,920	3,920	3,920
Total Expenditures	6,590	13,245	16,545	3,992	3,992	3,992
Net Current Activity	(6,590)	(13,245)	(16,545)	(3,992)	(3,992)	(3,992)
Other Financing Sources (Uses)						
Interest Income	222	500	500	420	420	420
Transfers In - General Fund	86,291	75,894	75,894	74,995	74,995	74,995
Transfers In - Special Revenue	48,830	0	0	0	0	0
Transfers Out - Capital Projects	(41,626)	(88,580)	(85,280)	(45,690)	(88,580)	(88,580)
Transfers Out - Special Revenue	0	0	0	(12)	(12)	(12)
Transfers Out Ch380 Trans Other Fund	(4,328)	(4,005)	(4,005)	(2,865)	(2,865)	(2,865)
Total Other Financing Sources (Uses)	89,389	(16,191)	(12,891)	26,848	(16,042)	(16,042)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	82,799	(29,436)	(29,436)	22,856	(20,034)	(20,034)
Fund Balance, Beginning of Year	0	82,799	82,799	82,799	82,799	82,799
Fund Balance, End of Year	$ 82,799	$ 53,363	$ 53,363	$ 105,655	$ 62,765	$ 62,765

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	FY2022 Projection	FY2022 Year to Date Actual
Property Tax Revenue - General Fund ($0.118 equivalent of City's Ad Valorem Tax Levy)	$ 205,111	$ 205,111	$ 205,111
Less Street & Drainage Debt Service (General Fund)	(129,217)	(130,116)	(130,116)
Captured Revenues * (to be transferred to Dedicated Drainage & Street Renewal Fund)	$ 75,894	$ 74,995	$ 74,995

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 June 30) is $3.332 billion. The portion of the debt associated with drainage and street improvements is estimated at $630 million.

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

Dedicated Drainage & Street Renewal Fund - Drainage Charge
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Drainage Charge Revenue *	$ 116,116	$ 104,557	$ 104,557	$ 100,271	$ 104,557	$ 104,557
Interfund Drainage Fee	7,620	7,938	7,938	7,842	7,842	7,842
Operating Recoveries & Refunds	0	2	2	0	0	0
Miscellaneous/Other	0	0	0	17	17	17
Total Revenues	123,736	112,497	112,497	108,130	112,416	112,416
Expenditures						
Personnel	1,978	2,065	2,065	1,897	1,897	1,897
Supplies	67	77	77	75	75	75
Other Services	21,667	5,693	5,843	358	400	400
Capital Outlay	0	3	4,801	729	729	729
Total Expenditures	23,712	7,838	12,786	3,059	3,101	3,101
Net Current Activity	100,024	104,659	99,711	105,071	109,315	109,315
Other Financing Sources (Uses)						
Interest Income	1,379	500	500	1,030	1,030	1,030
Transfers In - General Fund	7	0	0	0	0	0
Transfers In - Special Revenue Fund	0	0	0	97	97	97
Transfers In - Capital Project Fund	0	0	0	14,698	14,698	14,698
Debt Service Interest	0	(71)	(71)	0	0	0
Transfers Out - Special Revenue	(48,830)	0	0	0	0	0
Transfers Out - Comm'l Paper Agent Fees	(390)	(450)	(450)	(382)	(382)	(382)
Transfers Out - Capital Projects	(80,644)	(101,640)	(96,692)	(70,241)	(101,640)	(101,640)
Transfers Out - To Storm Water	(7,100)	(11,000)	(11,000)	(8,853)	(8,853)	(8,853)
Total Other Financing Sources (Uses)	(135,578)	(112,661)	(107,713)	(63,651)	(95,050)	(95,050)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(35,554)	(8,002)	(8,002)	41,420	14,265	14,265
Fund Balance, Beginning of Year	93,988	58,434	58,434	58,434	58,434	58,434
Fund Balance, End of Year	$ 58,434	$ 50,432	$ 50,432	$ 99,854	$ 72,699	$ 72,699

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 June 30, 2022
(amounts expressed in thousands)

		FY2022				
	FY2021 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	$ 606	$ 490	$ 490	$ 664	$ 759	$ 759
Licenses & Permits	1,229	2,003	2,003	1,417	1,417	1,417
Street Milling and Sales Earnings	1,158	760	760	125	125	125
Metro Intergovernmental Revenue	66,014	81,524	81,524	52,792	81,524	81,524
Operating Recoveries & Refunds	29	37	37	26	26	26
Miscellaneous/Other	72	135	135	32	32	32
Total Revenues	69,108	84,949	84,949	55,056	83,883	83,883
Expenditures						
Personnel	36,605	39,591	39,591	37,846	37,846	37,846
Supplies	10,459	12,396	12,947	10,329	10,342	10,342
Other Services	(3,550)	28,985	28,881	24,863	25,971	25,971
Capital Outlay	23,445	811	364	121	121	121
Total Expenditures	66,959	81,783	81,783	73,159	74,280	74,280
Net Current Activity	2,149	3,166	3,166	(18,103)	9,603	9,603
Other Financing Sources (Uses)						
Transfers Out - Special Revenue	(88)	(1,404)	(1,404)	0	(1,404)	(1,404)
Total Other Financing Sources (Uses)	(88)	(1,404)	(1,404)	0	(1,404)	(1,404)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	2,061	1,762	1,762	(18,103)	8,199	8,199
Fund Balance, Beginning of Year	0	2,061	2,061	2,061	2,061	2,061
Fund Balance, End of Year	$ 2,061	$ 3,823	$ 3,823	$ (16,042)	$ 10,260	$ 10,260

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

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

CITY OF HOUSTON
TEXAS

Health Benefits Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

		FY2022				
	FY2021 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
City Medical Plans	$ 358,101	$ 385,127	$ 385,127	$ 365,432	$ 373,030	$ 373,030
City Dental Plans	11,623	11,910	11,910	11,744	11,744	11,744
City Life Insurance Plans	7,691	8,037	8,037	7,916	7,916	7,916
Vision	3,573	3,659	3,659	3,560	3,560	3,560
Health Flexible Spending Account	4,385	5,100	5,100	3,935	3,935	3,935
Dependent Care Reimbursement	210	375	375	247	247	247
Operating Revenues	385,583	414,208	414,208	392,834	400,432	400,432
Operating Expenses						
Medicare Advantage	26,740	25,368	25,368	22,400	22,400	22,400
City Medical Plan Claims - Cigna	345,031	350,617	350,617	343,804	345,804	345,804
City Dental Plan Claims	11,626	11,910	11,910	11,741	11,744	11,744
Vision	3,573	3,659	3,659	3,559	3,560	3,560
City Life Insurance Plans	7,691	8,037	8,037	7,915	7,916	7,916
Administrative Costs	6,127	9,603	9,603	7,709	7,745	7,745
Health Flexible Spending Account	4,545	5,220	5,220	4,023	4,023	4,023
Dependent Care	210	396	396	249	249	249
Operating Expenses	405,543	414,810	414,810	401,400	403,441	403,441
Operating Income (Loss)	(19,960)	(602)	(602)	(8,566)	(3,009)	(3,009)
Non-Operating Revenues (Expenses)						
Interest Income	911	1,000	1,000	450	450	450
Prior Year Expense Recovery	0	0	0	300	300	300
Miscellaneous Revenue	1,356	0	0	391	391	391
Non-Operating Revenues (Expenses)	2,267	1,000	1,000	1,141	1,141	1,141
Net Income (Loss)	(17,693)	398	398	(7,425)	(1,868)	(1,868)
Net Assets, Beginning of Year	39,047	21,354	21,354	21,354	21,354	21,354
Net Assets, End of Year	$ 21,354	$ 21,752	$ 21,752	$ 13,929	$ 19,486	$ 19,486

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 June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Operating Revenues						
Contributions	$ 79	$ 682	$ 682	$ 735	$ 735	$ 735
Operating Revenues	79	682	682	735	735	735
Operating Expenses						
Management Consulting Services	28	32	32	0	32	32
Claims Payment Services	107	135	135	94	114	114
Employee Medical Claims	794	1,300	1,300	901	1,300	1,300
Operating Expenses	929	1,467	1,467	995	1,446	1,446
Operating Income (Loss)	(850)	(785)	(785)	(260)	(711)	(711)
Non-Operating Revenues (Expenses)						
Interest Income	114	101	101	62	62	62
Miscellaneous Revenue	3	0	0	0	0	0
Non-Operating Revenues (Expenses)	117	101	101	62	62	62
Net Income (Loss)	(733)	(684)	(684)	(198)	(649)	(649)
Net Assets, Beginning of Year	2,426	1,693	1,693	1,693	1,693	1,693
Net Assets, End of Year	$ 1,693	$ 1,009	$ 1,009	$ 1,495	$ 1,044	$ 1,044

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 June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Operating Revenues						
Interfund Legal Services	$ 33,805	$ 53,738	$ 53,738	$ 31,347	$ 42,754	$ 42,754
Operating Revenues	33,805	53,738	53,738	31,347	42,754	42,754
Operating Expenses						
Personnel	7,849	9,239	9,534	9,018	9,018	9,018
Supplies	135	180	173	93	107	107
Services:						
Insurance Fees/Adm.	19,931	25,641	25,641	21,143	21,143	21,143
Claims and Judgments	2,858	10,275	12,245	9,535	6,017	6,017
Other Services	3,032	8,403	6,145	3,945	6,468	6,468
Operating Expenses	33,805	53,738	53,738	43,734	42,754	42,754
Operating Income (Loss)	0	0	0	(12,387)	0	0
Nonoperating Revenues (Expenses)						
Transfers Out	(77)	0	0	0	0	0
Nonoperating Revenues (Expenses)	(77)	0	0	0	0	0
Net Income (Loss)	(77)	0	0	(12,387)	0	0
Net Assets, Beginning of Year	77	0	0	0	0	0
Net Assets, End of Year	$ 0	$ 0	$ 0	$ (12,387)	$ 0	$ 0

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 June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Operating Revenues						
Contributions	$ 30,855	$ 39,239	$ 39,239	$ 35,463	$ 37,261	$ 37,261
Operating Revenues	30,855	39,239	39,239	35,463	37,261	37,261
Operating Expenses						
Personnel	5,741	6,577	6,577	5,626	5,634	5,634
Supplies	48	90	60	53	53	53
Current Year Claims	24,500	31,316	31,316	24,544	30,470	30,470
Services	486	1,279	1,254	1,051	1,083	1,083
Capital Outlay	61	0	50	22	22	22
Non-Capital Outlay	19	5	10	7	7	7
Operating Expenses	30,855	39,267	39,267	31,303	37,269	37,269
Operating Income (Loss)	0	(28)	(28)	4,160	(8)	(8)
Non-Operating Revenues (Expenses)						
Interest Income	(3)	28	28	5	5	5
Prior Year Recoveries	0	0	0	0	0	0
Other	3	0	0	3	3	3
Non-Operating Revenues (Expenses)	0	28	28	8	8	8
Net Income (Loss)	0	0	0	4,168	0	0
Net Assets, Beginning of Year	0	0	0	0	0	0
Net Assets, End of Year	$ 0	$ 0	$ 0	$ 4,168	$ 0	$ 0

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

Asset Forfeiture Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Confiscations	$ 3,167	$ 2,027	$ 2,027	$ 3,723	$ 3,724	$ 3,724
Interest Income	72	5	5	26	26	26
Total Revenues	3,239	2,032	2,032	3,749	3,750	3,750
Expenditures						
Personnel	3,817	2,840	2,840	849	849	849
Supplies	1,474	1,250	1,138	311	315	315
Other Services	922	748	752	532	548	548
Capital Purchases	574	0	158	124	124	124
Non-Capital Purchases	47	112	62	32	32	32
Total Expenditures	6,834	4,950	4,950	1,848	1,868	1,868
Net Current Activity	(3,595)	(2,918)	(2,918)	1,901	1,882	1,882
Fund Balance, Beginning of Year	7,374	3,779	3,779	3,779	3,779	3,779
Fund Balance, End of Year	$ 3,779	$ 861	$ 861	$ 5,680	$ 5,661	$ 5,661

Auto Dealers Special Revenue Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Auto Dealers Licenses	$ 2,759	$ 2,630	$ 2,630	$ 2,702	$ 2,702	$ 2,702
Vehicle Storage Notification	350	340	340	348	353	353
Vehicle Auction Fees	415	310	310	471	471	471
Interest Income	34	50	50	45	45	45
Other	4,634	4,360	4,360	10,033	10,035	10,035
Total Revenues	8,192	7,690	7,690	13,599	13,606	13,606
Expenditures						
Personnel	4,353	4,459	4,459	4,269	4,294	4,294
Supplies	370	410	410	343	396	396
Other Services	1,812	1,984	2,050	1,859	2,064	2,064
Capital Purchases	0	120	54	0	0	0
Total Expenditures	6,535	6,973	6,973	6,471	6,754	6,754
Other Financing Sources (Uses)						
Transfers Out	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)
Total Other Financing Sources (Uses)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)
Net Current Activity	(93)	(1,033)	(1,033)	5,378	5,102	5,102
Fund Balance, Beginning of Year	1,746	1,653	1,653	1,653	1,653	1,653
Fund Balance, End of Year	$ 1,653	$ 620	$ 620	$ 7,031	$ 6,755	$ 6,755

BARC Special Revenue Fund
For the period ending June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Licenses & Fees	$ 1,185	$ 1,272	$ 1,272	$ 1,101	$ 1,101	$ 1,101
Interest	19	32	32	7	7	7
Animal Adoption	36	51	51	85	85	85
Contributions	210	149	149	260	260	260
Other Revenue	0	0	0	1	1	1
Total Revenues	1,450	1,502	1,502	1,454	1,454	1,454
Expenditures						
Personnel	7,977	8,633	8,633	8,424	8,424	8,424
Supplies	988	1,336	1,203	1,000	1,033	1,033
Other Services	2,539	3,644	3,765	2,808	3,090	3,090
Capital Outlay	0	64	64	0	0	0
Non-Capital Outlay	0	8	19	18	18	18
Total Expenditures	11,504	13,685	13,685	12,250	12,565	12,565
Net Current Activity	(10,054)	(12,182)	(12,182)	(10,796)	(11,110)	(11,110)
Other Financing Sources (Uses)						
Operating Transfers - In	9,544	10,492	10,492	10,790	10,790	10,790
Total Other Financing Sources (Uses)	9,544	10,492	10,492	10,790	10,790	10,790
Net Current Activity	(510)	(1,690)	(1,690)	(6)	(319)	(319)
Fund Balance, Beginning of Year	2,684	2,174	2,174	2,174	2,174	2,174
Fund Balance, End of Year	$ 2,174	$ 484	$ 484	$ 2,168	$ 1,855	$ 1,855

Bayou Greenway 2020 Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Charges for Services	$ 1,228	$ 1,000	$ 1,000	$ 960	$ 1,022	$ 1,022
Interest	16	19	19	10	10	10
Total Revenues	1,244	1,019	1,019	970	1,032	1,032
Expenditures						
Personnel	867	1,123	1,123	846	846	846
Supplies	15	47	47	10	10	10
Other Services	27	49	49	30	32	32
Total Expenditures	909	1,219	1,219	886	888	888
Operating Transfer						
Operating Transfer Out	(165)	0	0	0	0	0
	(165)	0	0	0	0	0
Net Current Activity	170	(200)	(200)	84	143	143
Fund Balance, Beginning of Year	1,164	1,334	1,334	1,334	1,334	1,334
Fund Balance, End of Year	$ 1,334	$ 1,134	$ 1,134	$ 1,418	$ 1,477	$ 1,477

Building Inspection Special Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Permits and Licenses	$ 62,929	$ 63,927	$ 63,927	$ 58,974	$ 59,886	$ 59,886
Charges for Services	15,499	17,254	17,254	28,913	29,433	29,433
Other	2,518	2,624	2,624	2,639	2,647	2,647
Interest Income	442	560	560	207	207	207
Total Revenues	81,388	84,365	84,365	90,733	92,173	92,173
Expenditures						
Personnel	62,321	66,809	65,314	63,734	63,757	63,757
Supplies	810	464	380	246	252	252
Other Services	17,534	19,079	24,714	17,651	18,660	18,660
Capital Outlay	983	14,375	1,109	766	859	859
Non-Capital Outlay	(46)	358	716	261	261	261
Total Expenditures	81,602	101,085	92,233	82,658	83,789	83,789
Net Current Activity	(214)	(16,720)	(7,868)	8,075	8,384	8,384
Other Financing Sources (Uses)						
Transfer to Capital Project	0	(190)	(9,042)	(8,853)	(8,853)	(8,853)
Operating Transfers Out	(12,081)	(1,772)	(1,772)	(1,711)	(1,839)	(1,839)
Total Other Financing Sources (Uses)	(12,081)	(1,962)	(10,814)	(10,564)	(10,692)	(10,692)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	(12,295)	(18,682)	(18,682)	(2,489)	(2,308)	(2,308)
Fund Balance, Beginning of Year	35,023	22,728	22,728	22,728	22,728	22,728
Fund Balance, End of Year	$ 22,728	$ 4,046	$ 4,046	$ 20,239	$ 20,420	$ 20,420

Cable Television Special Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	$ 4,383	$ 4,543	$ 4,543	$ 3,406	$ 4,506	$ 4,506
Total Revenues	4,383	4,543	4,543	3,406	4,506	4,506
Expenditures						
Maintenance and Operations	3,749	4,455	3,905	3,226	3,740	3,740
Capital Purchases	78	0	550	44	107	107
Total Expenditures	3,827	4,455	4,455	3,270	3,847	3,847
Net Current Activity	556	88	88	136	659	659
Fund Balance, Beginning of Year	4,636	5,192	5,192	5,192	5,192	5,192
Fund Balance, End of Year	$ 5,192	$ 5,280	$ 5,280	$ 5,328	$ 5,851	$ 5,851

Child Safety Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

		FY2022				
	FY2021 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest on Investments	$ 17	$ 45	$ 45	$ 9	$ 9	$ 9
Municipal Courts Collections	2,811	2,615	2,615	2,338	2,551	2,551
Harris County Collections	659	800	800	647	647	647
Total Revenues	3,487	3,460	3,460	2,994	3,207	3,207
Expenditures						
School Crossing Guard Program	2,974	3,457	3,799	2,097	3,732	3,732
Miscellaneous Parts and Supplies	0	3	1	0	1	1
Total Expenditures	2,974	3,460	3,800	2,097	3,733	3,733
Net Current Activity	513	0	(340)	897	(526)	(526)
Fund Balance, Beginning of Year	13	526	526	526	526	526
Fund Balance, End of Year	$ 526	$ 526	$ 186	$ 1,423	$ 0	$ 0

Contractor Responsibility Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

		FY2022				
	FY2021 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	$ 705	$ 653	$ 653	$ 976	$ 976	$ 976
Total Revenues	705	653	653	976	976	976
Expenditures						
Personnel	151	154	154	113	114	114
Supplies	0	1	1	1	1	1
Other Services	287	469	469	253	310	310
Debt Services and Other Uses	630	630	1,130	1,130	1,130	1,130
	1,068	1,254	1,754	1,497	1,555	1,555
Net Current Activity	(363)	(601)	(1,101)	(521)	(579)	(579)
Fund Balance, Beginning of Year	2,296	1,933	1,933	1,933	1,933	1,933
Fund Balance, End of Year	$ 1,933	$ 1,333	$ 833	$ 1,412	$ 1,355	$ 1,355

Essential Public Health Services Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Current Revenues	$ 26,066	$ 23,731	$ 23,731	$ 24,186	$ 24,193	$ 24,193
Total Revenues	26,066	23,731	23,731	24,186	24,193	24,193
Expenditures						
Personnel	9,360	14,302	14,302	9,401	9,401	9,401
Supplies	168	595	525	227	270	270
Other Services	1,881	3,370	3,399	2,511	3,386	3,386
Non-Capital Purchases	1	25	29	4	12	12
Capital Purchases	0	30	67	40	40	40
Total Expenditures	11,410	18,322	18,322	12,183	13,109	13,109
Net Current Activity	14,656	5,409	5,409	12,003	11,084	11,084
Fund Balance, Beginning of Year	6,599	21,255	21,255	21,255	21,255	21,255
Fund Balance, End of Year	$ 21,255	$ 26,664	$ 26,664	$ 33,258	$ 32,339	$ 32,339

Forensic Transition Special Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Police Services	$ 671	$ 731	$ 731	$ 486	$ 523	$ 523
Recoveries & Refunds	1	0	0	0	0	0
Total Revenues	672	731	731	486	523	523
Expenditures						
Personnel	671	723	723	512	519	519
Other Services	3	8	8	4	4	4
Total Expenditures	674	731	731	516	523	523
Net Current Activity	(2)	0	0	(30)	0	0
Fund Balance, Beginning of Year	23	21	21	21	21	21
Fund Balance, End of Year	$ 21	$ 21	$ 21	$ (9)	$ 21	$ 21

Health Special Revenue Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Current Revenues	$ 4,801	$ 5,039	$ 5,039	$ 4,784	$ 4,784	$ 4,784
Total Revenues	4,801	5,039	5,039	4,784	4,784	4,784
Expenditures						
Personnel	3,029	3,909	3,909	3,195	3,195	3,195
Supplies	106	269	267	82	82	82
Other Services	1,882	3,963	3,810	2,563	3,245	3,245
Non-Capital Purchases	0	40	122	8	8	8
Capital Purchases	388	90	163	0	54	54
Total Expenditures	5,405	8,271	8,271	5,848	6,584	6,584
Operating Transfers						
Operating Transfers In (Out)	400	400	400	400	400	400
Total Operating Transfers	400	400	400	400	400	400
Net Current Activity	(204)	(2,832)	(2,832)	(664)	(1,400)	(1,400)
Fund Balance, Beginning of Year	4,977	4,773	4,773	4,773	4,773	4,773
Fund Balance, End of Year	$ 4,773	$ 1,941	$ 1,941	$ 4,109	$ 3,373	$ 3,373

Historic Preservation Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Interest Income	$ 21	$ 20	$ 20	$ 13	$ 13	$ 13
Charges for Services	58	100	100	193	193	193
Total Revenues	79	120	120	206	206	206
Expenditures						
Supplies & Other Services	158	529	529	124	129	129
Total Expenditures	158	529	529	124	129	129
Net Current Activity	(79)	(409)	(409)	82	77	77
Fund Balance, Beginning of Year	1,841	1,762	1,762	1,762	1,762	1,762
Fund Balance, End of Year	$ 1,762	$ 1,353	$ 1,353	$ 1,844	$ 1,839	$ 1,839

Houston Emergency Center Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Current Revenues	$ 26,292	$ 27,375	$ 27,375	$ 23,723	$ 25,123	$ 25,123
Total Revenues	26,292	27,375	27,375	23,723	25,123	25,123
Expenditures						
Maintenance and Operations	26,288	29,901	29,901	25,765	26,814	26,814
Total Expenditures	26,288	29,901	29,901	25,765	26,814	26,814
Net Current Activity	4	(2,526)	(2,526)	(2,042)	(1,691)	(1,691)
Fund Balance, Beginning of Year	4,981	4,985	4,985	4,985	4,985	4,985
Fund Balance, End of Year	$ 4,985	$ 2,459	$ 2,459	$ 2,943	$ 3,294	$ 3,294

Houston Transtar Center Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Other Grant Awards	$ 2,158	$ 2,087	$ 2,087	$ 1,479	$ 1,575	$ 1,575
Other Service Charges	934	899	899	899	899	899
Misc. Revenue	3	0	0	3	3	3
Interest Income	41	25	25	28	28	28
Total Revenues	3,136	3,011	3,011	2,409	2,505	2,505
Expenditures						
Maintenance and Operations	2,483	3,246	3,246	2,227	2,488	2,488
Total Expenditures	2,483	3,246	3,246	2,227	2,488	2,488
Net Current Activity	653	(235)	(235)	182	17	17
Fund Balance, Beginning of Year	3,180	3,833	3,833	3,833	3,833	3,833
Fund Balance, End of Year	$ 3,833	$ 3,598	$ 3,598	$ 4,015	$ 3,850	$ 3,850

Laboratory Operations and Maintenance Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Current Revenues	$ 435	$ 491	$ 491	$ 462	$ 462	$ 462
Total Revenues	435	491	491	462	462	462
Expenditures						
Supplies	115	52	194	160	207	207
Other Services	263	515	373	288	360	360
Total Expenditures	378	567	567	448	567	567
Net Current Activity	57	(76)	(76)	15	(106)	(106)
Fund Balance, Beginning of Year	222	279	279	279	279	279
Fund Balance, End of Year	$ 279	$ 203	$ 203	$ 294	$ 173	$ 173

Local Truancy Prevention Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Current Revenues	$ 597	$ 598	$ 598	$ 634	$ 638	$ 638
Total Revenues	597	598	598	634	638	638
Expenditures						
Personnel	728	738	738	569	569	569
Supplies	2	14	14	1	3	3
Other Services and Charges	49	119	119	49	67	67
Non Capital Purchases	0	1	1	0	0	0
Total Expenditures	779	872	872	619	639	639
Net Current Activity	(182)	(274)	(274)	15	(1)	(1)
Fund Balance, Beginning of Year	958	776	776	776	776	776
Fund Balance, End of Year	$ 776	$ 502	$ 502	$ 791	$ 775	$ 775

Maintenance Renewal and Replacement Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Interest Income	$ 157	$ 39	$ 39	$ 33	$ 35	$ 35
Other Revenue	509	0	0	15	16	16
Total Revenues	666	39	39	48	51	51
Expenses						
Personnel	6,310	7,593	6,513	5,767	5,772	5,772
Supplies	1,367	3,125	2,383	1,625	2,383	2,383
Other Services	17,199	16,893	21,059	16,316	21,059	21,059
Capital Purchases	0	0	150	22	150	150
Non-Capital Purchases	0	5	11	0	11	11
Total Expenses	24,876	27,616	30,116	23,730	29,375	29,375
Operating Transfers						
Operating Transfers In	14,422	31,592	31,592	24,699	31,592	31,592
Total Operating Transfers	14,422	31,592	31,592	24,699	31,592	31,592
Net Current Activity	(9,788)	4,015	1,515	1,017	2,268	2,268
Fund Balance, Beginning of Year	13,063	3,275	3,275	3,275	3,275	3,275
Fund Balance, End of Year	$ 3,275	$ 7,290	$ 4,790	$ 4,292	$ 5,543	$ 5,543

Municipal Court Building Security Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Current Revenues	$ 523	$ 538	$ 538	$ 580	$ 583	$ 583
Total Revenues	523	538	538	580	583	583
Expenditures						
Personnel	4	4	4	3	3	3
Other Services	406	662	662	432	648	648
Total Expenditures	410	666	666	435	651	651
Net Current Activity	113	(128)	(128)	145	(68)	(68)
Fund Balance, Beginning of Year	190	303	303	303	303	303
Fund Balance, End of Year	$ 303	$ 175	$ 175	$ 448	$ 235	$ 235

Municipal Court Technology Fee Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Municipal Court Fines	$ 464	$ 467	$ 467	$ 499	$ 502	$ 502
Interest Income	22	27	27	13	13	13
Misc.	300	300	300	300	300	300
Total Revenues	786	794	794	812	815	815
Expenditures						
Personnel	218	221	221	224	224	224
Supplies	0	10	10	0	10	10
Other Services	865	943	943	483	931	931
Equipment	12	115	115	1	1	1
Total Expenditures	1,095	1,289	1,289	708	1,166	1,166
Net Current Activity	(309)	(495)	(495)	104	(351)	(351)
Fund Balance, Beginning of Year	2,161	1,852	1,852	1,852	1,852	1,852
Fund Balance, End of Year	$ 1,852	$ 1,357	$ 1,357	$ 1,956	$ 1,501	$ 1,501

Municipal Jury Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Municipal Jury Revenue	$ 9	$ 10	$ 10	$ 11	$ 11	$ 11
Interest Income	0	0	0	0	0	0
Total Revenues	9	10	10	11	11	11
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	0	0	0	0	0	0
Net Current Activity	9	10	10	11	11	11
Fund Balance, Beginning of Year	2	11	11	11	11	11
Fund Balance, End of Year	$ 11	$ 21	$ 21	$ 22	$ 22	$ 22

ParkHouston Special Revenue Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Parking Violations	$ 9,195	$ 8,179	$ 8,179	$ 8,729	$ 9,629	$ 9,629
Parking Fees	5,807	8,839	8,839	8,306	8,488	8,488
Permit Fees	229	268	268	244	244	244
Other Revenue	380	2	2	34	34	34
Interest Income	33	68	68	46	46	46
Total Revenues	15,644	17,357	17,357	17,359	18,441	18,441
Expenses						
Personnel	5,307	6,115	6,115	5,591	5,631	5,631
Supplies	256	434	427	353	407	407
Other Services	4,629	6,256	6,263	5,509	5,708	5,708
Capital Outlay	0	240	240	0	0	0
Non-Capital Outlay	24	100	100	80	80	80
Total Expenses	10,216	13,145	13,145	11,533	11,826	11,826
Net Current Activity	5,428	4,212	4,212	5,826	6,615	6,615
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)	(1,236)	(1,236)	(1,236)
Total Other Financing Sources (Uses)	(3,798)	(4,736)	(4,736)	(1,236)	(4,736)	(4,736)
Net Current Activity	1,630	(523)	(523)	4,590	1,879	1,879
Fund Balance, Beginning of Year	484	2,114	2,114	2,114	2,114	2,114
Fund Balance, End of Year	$ 2,114	$ 1,591	$ 1,591	$ 6,704	$ 3,993	$ 3,993

Parks Golf Special Revenue Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Concessions	$ 3,072	$ 3,009	$ 3,009	$ 3,341	$ 3,341	$ 3,341
Rental of Property	835	880	880	875	875	875
Interest Income	7	17	17	10	10	10
Golf	2,911	3,100	3,100	3,198	3,198	3,198
Other	30	40	40	28	28	28
Total Revenues	6,855	7,046	7,046	7,452	7,452	7,452
Expenses						
Personnel	3,614	4,393	4,194	4,124	4,125	4,125
Supplies	759	844	1,174	1,087	1,229	1,229
Other Services	1,291	1,702	1,571	1,522	1,598	1,598
Total Expenses	5,664	6,939	6,939	6,733	6,952	6,952
Operating Transfers						
Operating Transfers Out	0	(200)	(200)	(200)	(200)	(200)
Total Operating Transfers	0	(200)	(200)	(200)	(200)	(200)
Net Current Activity	1,191	(93)	(93)	519	300	300
Fund Balance, Beginning of Year	220	1,411	1,411	1,411	1,411	1,411
Fund Balance, End of Year	$ 1,411	$ 1,318	$ 1,318	$ 1,930	$ 1,711	$ 1,711

Parks Special Revenue Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Concessions	$ 308	$ 334	$ 334	$ 569	$ 570	$ 570
Facility Admissions/User Fees	195	213	213	170	170	170
Program Fees	24	538	538	289	289	289
Rental of Property	234	671	671	432	432	432
Licenses and Permits	85	182	182	175	175	175
Interest Income	25	75	75	19	19	19
Tennis	180	192	192	250	250	250
Other	565	481	481	981	981	981
Total Revenues	1,616	2,686	2,686	2,885	2,886	2,886
Expenses						
Personnel	772	897	897	887	887	887
Supplies	243	720	720	417	458	458
Other Services	435	1,352	1,352	758	960	960
Capital Outlay	0	57	0	0	0	0
Total Expenses	1,450	3,026	2,969	2,062	2,305	2,305
Operating Transfers						
Operating Transfers (In)	0	200	200	200	200	200
Operating Transfers (Out)	(51)	0	(57)	(57)	(57)	(57)
Total Operating Transfers	(51)	200	143	143	143	143
Net Current Activity	115	(140)	(140)	966	724	724
Fund Balance, Beginning of Year	1,332	1,447	1,447	1,447	1,447	1,447
Fund Balance, End of Year	$ 1,447	$ 1,307	$ 1,307	$ 2,413	$ 2,171	$ 2,171

Planning & Development Special Revenue Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Tower Application Fees	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1
Admin. Fees - License & Permits	437	397	397	495	499	499
Hazardous Materials Permit	5	1	1	2	2	2
Hotel & Motel Ordinance	4	4	4	4	4	4
Platting Fees	8,203	7,119	7,119	10,143	10,164	10,164
Interest Income	80	90	90	56	56	56
Other Service Charges	122	537	537	448	529	529
Total Revenues	8,851	8,149	8,149	11,149	11,255	11,255
Expenditures						
Personnel	5,091	6,388	6,388	5,306	5,316	5,316
Supplies	51	108	83	23	26	26
Other Services	3,301	7,015	7,040	3,849	4,289	4,289
Total Expenditures	8,443	13,511	13,511	9,178	9,631	9,631
Net Current Activity	408	(5,362)	(5,362)	1,971	1,624	1,624
Fund Balance, Beginning of Year	6,606	7,014	7,014	7,014	7,014	7,014
Fund Balance, End of Year	$ 7,014	$ 1,652	$ 1,652	$ 8,985	$ 8,638	$ 8,638

Police Special Services Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Police Fees	$ 2,455	$ 4,476	$ 4,476	$ 3,754	$ 4,298	$ 4,298
Interest Income	68	100	100	54	54	54
Other	2,470	2,089	2,089	3,204	3,327	3,327
Interfund Transfers	5,310	1,210	1,210	1,210	1,210	1,210
Total Revenues	10,303	7,875	7,875	8,222	8,889	8,889
Expenditures						
Personnel	3,750	5,356	9,126	9,834	9,639	9,639
Supplies	211	3,100	237	76	79	79
Other Services	1,372	2,195	1,913	1,022	1,429	1,429
Capital Purchases	0	30	25	25	25	25
Non-Capital Purchases	243	2	0	0	0	0
Total Expenditures	5,576	10,683	11,301	10,957	11,172	11,172
Net Current Activity	4,727	(2,808)	(3,426)	(2,735)	(2,283)	(2,283)
Fund Balance, Beginning of Year	5,916	10,643	10,643	10,643	10,643	10,643
Fund Balance, End of Year	$ 10,643	$ 7,835	$ 7,217	$ 7,908	$ 8,360	$ 8,360

Recycling Revenue Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Current Revenues	$ 176	$ 243	$ 243	$ 243	$ 243	$ 243
Interest Income	18	20	20	19	19	19
Miscellaneous	231	150	150	2,382	2,382	2,382
Total Revenues	425	413	413	2,644	2,644	2,644
Expenditures						
Personnel	273	414	414	379	379	379
Supplies	0	3	3	1	1	1
Other Services	1,290	2,001	1,935	133	183	183
Capital/Non-Capital Purchases	66	0	66	66	66	66
Total Expenditures	1,629	2,418	2,418	579	629	629
Operating Transfers						
Operating Transfers In	3,794	3,863	3,863	3,863	3,863	3,863
Operating Transfers (Out)	(2,321)	(1,568)	(1,568)	(1,568)	(1,568)	(1,568)
Total Operating Transfers	1,473	2,295	2,295	2,295	2,295	2,295
Net Current Activity	269	290	290	4,360	4,310	4,310
Fund Balance, Beginning of Year	988	1,257	1,257	1,257	1,257	1,257
Fund Balance, End of Year	$ 1,257	$ 1,547	$ 1,547	$ 5,617	$ 5,567	$ 5,567

Special Waste Transportation and Inspection Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Current Revenues	$ 2,993	$ 3,002	$ 3,002	$ 3,053	$ 3,053	$ 3,053
Other Interfund Services	1,550	1,200	1,200	949	1,200	1,200
Total Revenues	4,543	4,202	4,202	4,002	4,253	4,253
Expenditures						
Personnel	4,258	5,350	5,350	4,717	4,717	4,717
Supplies	67	82	82	68	82	82
Other Services	273	420	412	272	408	408
Non-Capital Purchases	0	26	34	30	33	33
Capital Purchases	0	108	108	0	194	194
Total Expenditures	4,598	5,986	5,986	5,087	5,434	5,434
Operating Transfers In (Out)	0	350	350	350	350	350
Total Operating Transfers	0	350	350	350	350	350
Net Current Activity	(55)	(1,434)	(1,434)	(735)	(831)	(831)
Fund Balance, Beginning of Year	1,891	1,836	1,836	1,836	1,836	1,836
Fund Balance, End of Year	$ 1,836	$ 402	$ 402	$ 1,101	$ 1,005	$ 1,005

Swimming Pool Safety Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Current Revenues	$ 1,461	$ 1,376	$ 1,376	$ 1,487	$ 1,487	$ 1,487
Total Revenues	1,461	1,376	1,376	1,487	1,487	1,487
Expenditures						
Personnel	1,010	1,306	1,306	870	870	870
Supplies	8	20	20	20	20	20
Other Services	193	430	402	323	420	420
Non-Capital Purchases	38	72	36	5	8	8
Capital Purchases	0	108	173	65	173	173
Total Expenditures	1,249	1,936	1,936	1,283	1,491	1,491
Net Current Activity	212	(560)	(559)	204	(4)	(4)
Fund Balance, Beginning of Year	943	1,155	1,155	1,155	1,155	1,155
Fund Balance, End of Year	$ 1,155	$ 595	$ 596	$ 1,359	$ 1,151	$ 1,151

Tourism Promotion Special Revenue Fund
For the period ended June 30, 2022
(amounts expressed in thousands)

	FY2021 Actual	FY2022 Adopted Budget	FY2022 Current Budget	FY2022 YTD	FY2022 Controller's Projection	FY2022 Finance Projection
Revenues						
Current Revenues	$ 9	$ 38	$ 38	$ 34	$ 34	$ 34
Interest Income	38	36	36	25	25	25
Others	7,444	11,982	15,349	11,336	15,578	15,578
Total Revenues	7,491	12,056	15,423	11,395	15,637	15,637
Expenditures						
Personnel	2,700	2,806	2,806	2,611	2,616	2,616
Supplies	41	139	137	151	159	159
Other Services	6,629	11,395	14,738	10,937	14,851	14,851
Non-Capital Purchases	1	0	0	9	11	11
Total Expenditures	9,371	14,340	17,681	13,708	17,637	17,637
Operating Transfers						
Operating Transfers In	2,228	2,314	2,314	2,413	2,413	2,413
Operating Transfers (Out)	(300)	(300)	(300)	(300)	(300)	(300)
Total Operating Transfers	1,928	2,014	2,014	2,113	2,113	2,113
Net Current Activity	48	(270)	(244)	(200)	113	113
Fund Balance, Beginning of Year	3,530	3,578	3,578	3,578	3,578	3,578
Fund Balance, End of Year	$ 3,578	$ 3,308	$ 3,334	$ 3,378	$ 3,691	$ 3,691

CITY OF HOUSTON
TEXAS

City of Houston, Texas
Commercial Paper Issued and Available
For the period end June 30, 2022
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY22	Draws Month	Refunded FY22	Amount Available to be Drawn	Amount Outstanding
General Obligation					
Voter Authorized 2001; 2006; 2012 and 2017 Elections					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	54.00	10.00	68.00	71.00	54.00
Series H-2	59.00	10.00	76.00	46.00	54.00
Series J	0.00	0.00	0.00	125.00	0.00
Non-Voter Authorized					
Series E1-Equipment & Capital	30.00	5.00	63.00	75.00	25.00
Series E2- Equipment & Capital	5.00	0.00	17.60	35.00	35.00
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	**148.00**	**25.00**	**224.60**	**757.00**	**168.00**
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	165.00	20.00	0.00	165.00	185.00
Total Airport System	**165.00**	**20.00**	**0.00**	**165.00**	**185.00**
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	**$313.00**	**$45.00**	**$224.60**	**$1,720.00**	**$380.00**

City of Houston, Texas
Total Outstanding Debt
For the period end June 30, 2022
(amounts expressed in thousands)

	June 30, 2022	June 30, 2021
Payable from Ad Valorem Taxes		
Public Improvement Bonds [(a)]	1,682,020	1,700,310
Commercial Paper Notes [(b)]	168,000	244,600
Pension Obligations	1,469,410	1,497,630
Certificates of Obligations	12,365	11,085
Subtotal	**3,331,795**	**3,453,625**
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	6,324,050	6,441,895
Combined Utility System Commercial Paper Notes [(c)]	0	-
Water and Sewer System Revenue Bonds [(d)]	143,686	151,226
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	2,209,245
Airport System Sr. Lien Commercial Paper Notes [(e)]	185,000	20,000
Airport Special Facilities Revenue Bonds [(f)]	1,164,620	918,220
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds [(g)]	550,066	574,566
Hotel Occupancy Tax And Parking Revenue Flexible Rate Notes, Series A&B [(h)]	27,000	27,000
Subtotal	**11,022,072**	**10,852,737**
Total Debt Payable by the City	**$14,353,867**	**$14,306,362**

(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 June 30, 2022, total outstanding includes $104.7 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 June 30, 2022, total outstanding includes $166.98 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 June 30, 2022
(amounts expressed in thousands)

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued [a]	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
November 2001 Election					
Streets, Bridges, Traffic Control	$ 474,000	$ 474,000	$ 471,300	$ 2,700	$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements [b]	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
Total	**776,000**	**776,000**	**773,300**	**2,700**	**2,700**
November 2006 Election					
Streets, Bridges, Traffic Control [C]	$ 320,000	$ 219,950	$ 97,248	$ 122,702	$ 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	$ 10,731	$ 7,269	$ 7,269
Total	**$ 625,000**	**$ 524,950**	**$ 394,979**	**$ 129,971**	**$ 230,021**
November 2012 Election					
Streets, Bridges, Traffic Control	$ -	$ -	$ -	$ -	$ -
Parks and Recreation	$ 166,000	$ 166,000	$ 118,018	47,982	47,982
Public Safety	$ 144,000	$ 144,000	$ 142,092	1,908	1,908
Permanent and General Improvements [b]	$ 57,000	$ 57,000	$ 45,616	11,384	11,384
Public Libraries	$ 28,000	$ 28,000	$ 28,000	0	0
Low Income Housing	$ 15,000	$ 10,188	$ 4,808	5,380	10,192
Total	**$ 410,000**	**$ 405,188**	**$ 338,534**	**$ 66,654**	**$ 71,466**
November 2017 Election					
Streets, Bridges, Traffic Control	$ -	-	$ -	$ -	$ -
Parks and Recreation	$ 104,000	53,918	$ -	53,918	104,000
Public Safety	$ 159,000	159,000	$ 25,266	133,734	133,734
Permanent and General Improvements [b]	$ 109,000	92,634	$ 39,018	53,616	69,982
Public Libraries	$ 123,000	52,799	$ 24,873	27,926	98,127
Low Income Housing	$ -	-	$ -	-	$ -
Total	**$ 495,000**	**$ 358,351**	**$ 89,157**	**$ 269,194**	**$ 405,843**
Combined Total (2001, 2006, 2012 and 2017 Elections)	**$ 2,306,000**	**$ 2,064,489**	**$ 1,595,970**	**$ 468,519**	**$ 710,030**

(a) As of June 30, 2022
(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

6/30/2022
(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 $56.223 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

6/30/2022

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	$ 81,501
Total Firefighter Plan	77,495			81,964	81,501
Police Plan					
General Fd. & Other Fds.	151,094	31.92%	10.5%	158,880	152,456
Total Police Plan	151,094			158,880	152,456
Municipal Plan					
General Fund	57,586	8.41% + $138.25M	Group A: 8% Group B: 4% Group D [2]: 3%	66,843	59,753
Other Funds	127,176			149,773	134,273
Total Municipal Plan [3]	184,762			216,616	194,026
Total All Three Plans	$ 413,351			$ 457,460	$ 427,983

NET PENSION LIABILITY AND FUNDED STATUS[4]

	Date of Most Recent Measurement	Net Pension Liability/(Asset) $ millions [5]	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, 2021, 1% is deducted for a cash balance plan.

Note 3: In addition to $146M paid by the City, Beginning March 11, 2022, Houston First Corporation (HFC) has begun to pay pensions for their employees to HMEPS as part of a full and final settlement agreement approved by City Council on March 9, 2022. Year to Date, HFC has contributed approximately $639,213.

Note 4: Reported per FY2018 ACFR.

Note 5: 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 quarter ended June 30, 2022
(amounts expressed in thousands)

Program	Appropriated	Pre-Encumbered	Encumbered	Expended	Available
Public Improvements					
Police	$ 417	$ 220	$ 21	$ 25	$ 151
Fire	895	762	4	24	105
Houston Emergency Center	2	0	0	0	2
Public Works	51	55	0	0	(4)
Solid Waste	186	173	0	0	13
Library	838	332	124	312	70
Parks & Recreation	655	125	244	167	119
Health	1,400	316	277	433	374
Mayor	68	0	0	0	68
General Government	463	50	150	39	224
Total Public Improvements	4,975	2,033	820	1,000	1,122
Airport System	10,081	6,525	2,389	1,600	(433)
Houston Public Works	679	259	104	0	316
Citywide Totals	**$ 15,735**	**$ 8,817**	**$ 3,313**	**$ 2,600**	**$ 1,005**

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

	FY2021 Actual	FY2022 Adopted	FY2022 June	FY2022 (1) YTD AVG	Overtime FY2021 Actual	Overtime FY2022 Adopted	Overtime FY2022 YTD AVG
ENTERPRISE FUNDS							
Aviation	1,122.0	1,181.5	1,153.2	1,115.1	41.2	43.7	57.8
HPW - Combined Utility System	2,127.2	2,289.9	2,029.1	2,083.2	164.8	136.4	162.0
TOTAL ENTERPRISE FUNDS	**3,249.2**	**3,471.4**	**3,182.3**	**3,198.3**	**206.0**	**180.1**	**219.8**
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	167.7	186.6	164.9	164.5	3.1	2.1	3.0
City Controller	50.0	53.9	48.1	49.9	0.0	0.0	0.0
City Council	72.8	83.0	71.2	71.2	0.0	0.0	0.0
City Secretary	7.0	9.9	7.0	7.1	0.6	0.0	1.1
Finance Department	99.4	106.4	93.7	98.4	0.0	0.0	0.0
Fire Department	84.1	96.3	94.3	95.7	1.2	0.8	1.8
General Services	134.7	154.1	136.8	137.5	1.3	2.2	1.5
Housing & Community Development	0.3	0.3	0.3	0.3	0.0	0.0	0.0
Houston Health Department	366.5	367.8	326.3	350.5	8.4	2.6	8.9
Houston Public Works	7.5	8.8	10.0	7.7	0.0	0.0	0.0
Human Resources	16.5	170.6	14.3	36.5	0.0	0.0	0.0
Legal	97.6	107.4	98.0	96.5	0.0	0.0	0.0
Library	415.6	453.2	414.3	407.1	0.0	0.0	0.0
Mayor's Office	39.5	36.6	35.9	36.3	0.0	0.0	0.0
Municipal Courts Department	241.1	249.7	228.7	236.6	0.1	0.0	0.0
Neighborhoods	81.8	93.0	73.8	77.7	0.7	0.9	0.4
Office of Business Opportunity	34.0	35.7	29.1	28.4	0.0	0.0	0.0
Parks & Recreation	511.7	695.1	564.7	533.9	11.4	9.1	11.7
Planning & Development	23.8	24.4	22.0	21.5	0.0	0.0	0.0
Police Department	829.7	928.7	819.0	817.8	21.6	15.4	35.5
Solid Waste Management	417.5	429.2	380.8	390.5	116.8	67.0	118.1
SUBTOTAL MUNICIPAL	**3,698.8**	**4,290.7**	**3,633.2**	**3,665.6**	**165.2**	**100.1**	**182.0**
GENERAL FUND CADETS							
Fire Department	101.1	177.0	116.0	123.7	0.0	0.0	0.0
Police Department	140.3	198.8	188.0	173.9	0.0	0.0	0.0
SUBTOTAL CADET	**241.4**	**375.8**	**304.0**	**297.6**	**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 June	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	3,652.6	3,630.5	428.2	452.5	470.6
Police Department	5,111.0	5,429.5	5,011.0	5,064.0	182.0 (2)	91.6	358.0 (2)
SUBTOTAL CLASSIFIED	**8,738.4**	**9,077.8**	**8,663.6**	**8,694.5**	**610.2**	**544.1**	**828.6**
TOTAL GENERAL FUND	**12,678.6**	**13,744.3**	**12,600.8**	**12,657.7**	**775.4**	**644.2**	**1,010.6**
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	177.9	199.0	173.9	173.7	1.9	1.0	3.9
Finance Department	57.5	59.6	53.8	55.7	0.0	0.0	0.0
Fleet Management	361.5	384.7	329.3	340.6	31.6	36.8	32.4
General Services	119.2	123.7	106.5	101.4	1.5	3.5	1.5
Housing & Community Development	305.5	0.0	276.0	286.0	1.5	0.0	0.1
Houston Emergency Center	214.4	261.4	175.1	196.1	28.4	17.9	31.4
Houston Health Department	925.4	285.7	1,012.9	984.5	21.2	5.0	22.9
Houston Information Technology Services	178.0	202.0	174.8	178.4	3.2	2.5	3.1
Houston Public Works	1,719.5	1,856.3	1,615.7	1,683.9	79.9	82.6	95.5
Human Resources	264.3	289.0	247.7	253.0	0.1	0.0	0.1
Legal	52.7	55.0	58.8	55.4	0.0	0.0	0.0
Library	11.4	0.0	7.5	8.6	0.0	0.0	0.0
Mayor's Office	69.5	43.5	72.3	70.1	0.4	0.7	0.3
Municipal Courts Department	10.5	10.0	7.0	7.6	0.0	0.0	0.0
Neighborhoods	30.4	0.0	34.9	35.3	0.0	0.0	0.1
Office of Business Opportunity	2.0	2.0	1.0	1.5	0.0	0.0	0.0
Parks & Recreation	92.5	119.4	96.4	93.6	6.6	3.3	8.8
Planning	61.7	72.2	57.0	61.2	0.4	0.0	0.5
Police Department - Classified	47.8	22.0	68.4	39.5	101.8 (2)	70.0	4.8 (2)
Police Department - Municipal	45.9	18.0	41.2	43.0	2.3	3.8	2.0
Solid Waste Management	2.7	5.0	4.0	3.5	0.2	0.2	0.2
TOTAL GRANTS & OTHER FUNDS	**4,750.3**	**4,008.5**	**4,614.2**	**4,672.6**	**281.0**	**227.3**	**207.6**
CITY-WIDE TOTAL	**20,678.1**	**21,224.2**	**20,397.3**	**20,528.6**	**1,262.4**	**1,051.6**	**1,438.0**

(1) YTD numbers measure the periods 07/01/2021 through 6/30/2022.

(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 funds budget covers City of Houston employees that provide services to the Houston Forensic Science LGC.

Health Special Revenue Fund (2002)
This fund includes several programs that are supported by ordinances including ambulance permits, food and drug, vital statistics, international travel immunizations, Geriatric Dental Program and specific public health purposes. This fund is administered by the Houston Health Department.

Historic Preservation Fund (2306)
This fund is administered by the Planning and Development Department and the Houston Public Library. This fund was established in FY2010 to utilize funds set aside from the sale of historic fire stations by the City in FY2009. This fund is used to promote historic preservation programs. It utilizes City funds as seed money to encourage private investment, attract grant funds, and support educational programs that will further preservation efforts in Houston. This fund also provides future funding for the maintenance needs of the historic Julia Ideson Building.

Houston Emergency Center Fund (2205)
This fund consolidates the City's four separate emergency services (Police, Fire/EMS computer Aided Dispatch System, Radio System and Records Management Systems) into one state of the art facility. This fund is administered by the Houston Emergency Center Department.

Houston TranStar Center Fund (2402)
This fund was established for planning, design, operation and maintenance of transportation and emergency management operations within the greater Houston area. Funding is derived from revenue received from member agencies and is prorated based on occupancy and use of center facilities. This fund is administered by the Public Works and Engineering Department.

Laboratory Operations and Maintenance Fund (2008)
This fund is solely designated for laboratory operations and maintenance for the retention of all revenue from laboratory fees. It pertains to Ordinance Amending Chapter 21 of the Code of Ordinance relating to laboratory fee. This fund is administered by the Houston Health Department.

Local Truancy Prevention and Diversion Fund (2211)
This fund was formerly named the "Juvenile Case Manager Fee Fund" created in FY2009 and administered by the Municipal Courts Department (MCD). The name changed occurred in January of FY2020 and continues to be administered by MCD. The fund includes expenditures for the salary, benefits, and operational costs related to the staff. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. The mission of the fund is to partner with school districts within the City of Houston in an effort to increase school attendance and reduce truancy through early identification, assessment and prevention services to enhance the accountability of the students and families, and to limit a juvenile's exposure to the criminal justice system.

Maintenance Renewal and Replacement Fund (MRR) (2105)
This fund is to provide funds needed to maintain and replace systems in buildings and assets as well as to protect the City of Houston's investments. This fund recognizes the shared responsibility of the City and its departments to maintain, upgrade, or replace building systems as they approach the end of their life cycle. This fund also addresses development and maintenance of the physical infrastructure of these facilities. This fund is administered, in partnership, by General Services Department and Parks and Recreation Department.

Municipal Court Building Security Fund (2206)
This Fund was established in FY 1997 and is administered by the Municipal Courts Department. The fund includes all security related contractual expenditures and additional security enhancements for the courts. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. The mission of the Municipal Court Building Security Fund is to protect the health and welfare of civilians and employees by ensuring that adequate equipment, procedure, and personnel are present at all court facilities.

Municipal Jury Fund (2215)
The fund was created in January of FY2020 and is administered by the Municipal Courts Department. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. Funds shall only be used to fund juror reimbursements and otherwise finance jury services.

Municipal Court Technology Fee Fund (2207)
This fund was established in FY 2001 and is administered by the Municipal Courts Department. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. The purpose of the fund is to finance technological enhancements for the Municipal Courts and maintain systems to operate in an efficient manner.

ParkHouston Special Revenue Fund (8700)
This Fund was formerly named the "Parking Management Fund". This fund is responsible for managing and providing on-street parking alternatives to the citizens in the Greater Houston area. This fund is administered by the Administration and Regulatory Affairs Department.

Parks Golf Special Revenue Fund (2104)
This fund was created to receive the revenues derived from all golf facilities, whether operated by the City or private entities, including all related concession fee revenues which are to be used exclusively for the maintenance, operation and improvement to any or all such golf courses.

Parks Special Revenue Fund (2100)
This is a Parks and Recreation Department fund for revenue from revenue generating activities and certain expenditures related to operations of the City's municipal tennis centers. As well as supplementing youth programs.

Planning and Development Special Revenue Fund (2308)
This fund was established in FY2016 to support development-related services such as: subdivision plat review, permit review and one half of the lot size/minimum building line program. The fund is administered by the Planning and Development Department.

Police Special Services Fund (2201)
This fund is used to account for activities that are not covered under the General Fund Budget. The activities include: joint police operations, security and traffic control, undercover support services and use of Houston Police Department facilities. The Houston Police Department administers this fund.

Recycling Revenue Fund (2305)
This fund was created to allocate dedicated funds to be used for the expansion and implementation of the City's Recycling Programs. Efforts include citywide tree waste recycling, additional neighborhood depository sites, curbside recycling and increased education and outreach. These efforts allow the City to improve its current landfill diversion rate. This fund is administered by the Solid Waste Management Department.

Special Waste Transportation and Inspection Fund (2423)
The purpose of this fund is to prevent the infiltration of fats, oils, and grease into the sanitary sewer system, and to assure that the City's infrastructure and health of the citizens are protected. All fees collected are expended only for the costs of permitting, inspecting, monitoring, controlling, educating and enforcing any violation pertaining to the management and disposal of the City-regulated waste. This fund is administered by the Houston Health Department.

Swimming Pool Safety Fund (2009)
This fund receives proceeds from enforcing municipal, state and federal pool and spa safety standards. State and federal pool and safety standards apply to all pools and spas serving more than two dwellings; in accordance with the requirements, operators of pool and spas at apartment or condominium projects are required to obtain permits and to comply with the standards. The fees collected in pursuant of swimming pool and spa safety are used for the purposes of activities related to permitting, inspecting, monitoring, abating, controlling, educating and enforcement of municipal, state and federal standards. This fund is administered by the Houston Health Department.

Tourism Promotion Special Revenue Fund (2429)
Previously known as the Houston Civic Events Fund, this fund is administered by the Mayor's Office. This fund was created to promote tourism through management and coordination of the civic celebration program, city's art and cultural plan, promote business travel and hotel occupancy in the City of Houston as well as protocol services.

CITY OF HOUSTON
TEXAS