

Monthly Financial and Operations Report
Table of Contents

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

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



OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

CHRIS B. BROWN

To: Mayor Sylvester Turner
City Council Members

From: Chris B. Brown
City Controller

Date: January 27, 2023

Subject: December 2022 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended December 31, 2022.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$283.6 million for FY2023. This is \$38.0 million lower than the projection of the Finance Department. The difference is due to a \$38.0 million lower revenue projection than the Finance Department. Based on our current projections, the fund balance will be approximately \$108.9 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 \$2.2 million from the November 2022 report primarily as follows:

- Mixed Beverage Tax increased by \$700,000 due to higher tax receipts.
- Direct Interfund Services increased by \$1.5 million due to police services provided to the Houston Airport System.

Expenditure estimates increased by \$18.4 million from the November 2022 report primarily due to the following:

- City Council increased by \$3.3 million due to prior year rollover allocation.
- Finance Department increased by \$2.0 million due to higher personnel costs.
- Health Department increased by \$1.1 million due to expenditures for the Center for Transformative Health Initiative.
- Legal decreased by \$0.4 million due to lower personnel costs.
- Municipal Courts increased by \$0.6 million due to higher personnel costs and new security services contracts.
- Parks and Recreation increased by \$2.0 million due to costs related to the Park Partner Initiative.
- Police increased by \$1.6 million due to additional costs for services provided to the Houston Airport System.
- Solid Waste increased by \$2.9 million due to additional personnel costs and code enforcement team costs related to illegal dumping.
- General Government increased by \$5.3 million due to the Ruffino Stormwater Detention Project.

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

ENTERPRISE FUNDS

Major changes in our projections for the Enterprise Funds are as follows:

- The Combined Utility System’s Operating Revenues increased by \$97.3 million due to higher water consumption which is attributed to drought conditions in the first quarter of FY2023 and an increase in the number of customer accounts. Non-operating Revenues increased by \$43.0 million due to higher-than-anticipated Impact Fee Revenues from increased building development activities. Operating Expenses increased by \$36.1 million as a result of increased emergency repairs and higher chemical costs. Non-operating Expenses decreased by \$59.2 million due to lower System Debt Transfers and Capital Equipment Costs.
- The Stormwater Fund’s Operating Revenues decreased by \$325,000 due to lower special project costs than budgeted. Operating Expenses decreased by \$1.7 million due to delays in filling vacant positions.
- The Dedicated Drainage and Street Renewal (“DDSRF”) – METRO Fund’s Operating Revenues decreased by \$1.8 million due to the transfer of the Mobility Permitting Group from the DDSRF – METRO Fund to the Building Inspection Special Revenue Fund. Operating Expenses decreased by \$2.9 million due to the transfer of the Mobility Permitting Group as well as delays in filling vacant positions.

Our revenue and expenditure projections for the Aviation Operating Fund and the Convention and Entertainment Operating Fund remain unchanged compared to the November 2022 report.

COMMERCIAL PAPER AND BONDS

The City’s practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure. As of December 31, 2022, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation.....	6.41%
Combined Utility System.....	0.00%
Aviation	7.60%
Convention and Entertainment	4.09%

Respectfully submitted,



Chris B. Brown
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
December 31, 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 six months ending December 31, 2022, the City received \$6,707,396.09 in swap revenue for these swaps and paid \$6,239,545.07 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 3.24%. 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 \$72.8 million on December 31, 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	\$ (39,307,168)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(16,687,399)	Aa2/ A+/AA
Wells Fargo	150,000,000	(16,872,547)	Aa2 /A+/AA-
	<u>\$ 653,325,000</u>	<u>\$ (72,867,115)</u>	

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

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

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

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

Receipts and Payments. For the six months ending December 31, 2022, the City received \$2,557,141.85 in swap revenue for its 2018C swap and paid \$2,527,735.94 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 3.75%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$27 million on December 31, 2022. This value was calculated using the zero-coupon method.



CITY OF HOUSTON

Finance Department

Sylvester Turner

Mayor

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

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

To: Mayor Sylvester Turner
City Council Members

Date: January 27, 2023

Subject: 6+6 Financial Report

Attached is the 6+6 Financial Report for the period ending December 31, 2022. Fiscal Year 2023 projections are based on six months of actual results and six months of projections.

General Fund

Our revenue projection is \$6 million lower than the Adopted Budget and \$2.5 million higher than the 5+7 Report. The variance from the prior month's projections is primarily due to:

- \$1.5 million increase in Direct Interfund Services due to higher than anticipated reimbursement for police airport services, and
- \$935,000 increase in Charges for Services primarily due to higher than anticipated ambulance fees.

General Fund Revenues (amounts expressed in thousands)

Category	FY2022 Actual	FY23 Adopted Budget	FY23 Current Projection	FY23 Variance Over/(Under)
Property Tax	\$1,244,722	\$1,271,768	\$1,271,768	-
Sales Tax	820,622	806,920	806,920	-
Franchise Fees	149,519	147,978	147,749	(229)
Other	493,240	510,215	504,458	(5,757)
Total	\$2,708,103	\$2,736,881	\$2,730,895	(5,986)

Our expenditure projection is \$20.9 million higher than the Adopted Budget and \$18.4 million higher than the 5+7 Report. The variance from the prior month's projections is primarily due to:

- \$5.3 million increase in General Government to reflect Ruffino Stormwater detention project,
- \$3.3 million increase in City Council to reflect prior year unutilized Council District Service Funds,

- \$2.9 million increase in Solid Waste Department due to higher than anticipated temporary personnel services, Rubicon vehicle tracking services, and code enforcement team to support the Illegal Dumping program,
- \$1.8 million increase in Parks and Recreation Department for 50/50 Park Partners Initiative,
- \$1.5 million increase in Finance Department for procurement restructure,
- \$1.5 million increase in Police Department to reflect police overtime for traffic control at George Bush International Airport,
- \$1.1 million increase in Houston Health Department primarily for Center for Transformative Health Initiative,
- \$615,000 increase in Municipal Courts Department for personnel realignment and security contract escalation, and
- \$423,000 in various departments to reflect unspent City council funding from prior year.

General Fund Expenditures (amounts expressed in thousands)

Category	FY2022 Actual	FY23 Adopted Budget	FY23 Current Projection	FY23 Variance Over/(Under)
Police	\$954,718	\$988,757	\$990,405	1,648
Fire	537,411	559,069	558,713	(356)
Other Departments	726,961	760,831	780,443	19,612
Debt Service/PAYGO	413,731	434,890	434,890	-
Total	\$2,632,821	\$2,743,547	\$2,764,451	20,904

We are currently projecting the ending fund balance of \$321.6 million, which is \$16 million lower than 5+7 Report and 13.8% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

Fund Balance (amounts expressed in thousands)

Category	FY2022 Actual	FY23 Adopted Budget*	FY23 Current Projection	FY23 Variance Over/(Under)
Fund Balance - Beginning of Year	\$281,201	\$311,867	\$356,331	44,464
Changes to Designated Fund Balance	-	(1,143)	(1,143)	-
Budgeted Increase/(Decrease) in Fund Balance	75,282	(6,665)	(33,555)	(26,890)
Change in Inventory/Prepaid Items/Imprest Cash	(152)	-	-	-
Fund Balance, End of Year	\$356,331	\$304,058	\$321,633	\$17,574
% of Expenditures Less Debt Service and PAYGO	16.1%	13.2%	13.8%	0.6%

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

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

Enterprise, Special Revenue and Other Funds

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

Combined Utility System

Operating Revenues increased by \$97.3 million primarily due to higher than anticipated water and sewer sales attributed to drought conditions. Operating Expenditures increased by \$36.1 million due to increase in emergency repairs on water main breaks and critical wastewater facility maintenance and higher than anticipated costs; offset by personnel savings. Non-Operating Revenues increased by \$43 million due to higher impact fees and interest income. Operating Transfers decreased by \$59.2 million due to lower system debt transfers and delay in equipment purchases.

Dedicated Drainage & Street Renewal Fund – Metro ET AL Fund

Revenues decreased by \$1.8 million primarily due to mobility permits revenues transferred to Building Inspection Fund (Fund 2301). Expenditures decreased by \$2.9 million due to personnel savings.

Storm Water Fund

Expenditures decreased by \$2 million due to personnel savings and lower than anticipated infrastructure maintenance services.

Workers' Compensation Fund

Operating Revenues and Expenditures decreased by \$996,000 due to personnel savings.

Building Inspection Fund

Revenues increased by \$1.4 million primarily due to mobility permits revenues transferred from Dedicated Drainage & Street Renewal Fund – Metro ET AL Fund (Fund 2312). Expenditures decreased by \$2.4 million due to personnel savings.

Health Special Revenue Fund

Revenues increased by \$1 million due to transfer from General Fund for the Center for Transformative Health Initiative.

Houston Economy

Energy – The average oil price of \$76.44 for the month of December 2022 was 9.4% lower than prior month's average price of \$84.37. Comparing from the same period last year, the price has increased by 6.6%. The average oil rig count of 623 for the month of December 2022 was 0.3% higher than prior month's count. The rig count year-over-year comparison for the month of December increased by 31.2%.

Employment – According to the Bureau of Labor Statistics, the preliminary total nonfarm employment in the Houston-The Woodlands-Sugar Land Metropolitan Statistical Area stood at 3,340,000 in November 2022, up approximately 0.5% compared to prior month. When compared to the same period last year, nonfarm employment is up 5.7%. The preliminary unemployment rate for month of November 2022 was 4.0% compared to prior month at 4.1%. In November 2021 the unemployment rate was 5.1%.

Home Sales – The latest report prepared by the Houston Association of Realtors (HAR) for the month of December 2022, shows the total single-family home sales of 6,378 were 32.6% lower compared to December 2021 of 9,467. The median price rose by 3.8% to \$330,000 and the average price increased by 5.1% to \$409,777. Single-family home inventory reached 2.7 month of supply in December, increased 1.3 months year-over-year.

Sincerely,

A handwritten signature in black ink that reads "William Jones". The signature is written in a cursive style with a large, sweeping initial "W".

William Jones
Director of Finance



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

Finance - Major Variances from Adopted Budget

<u>Revenues</u>		Variance Over/(Under)*
Month Reported	Revenue Detail	
September	Intergovernmental	
	Decrease to reflect lower than anticipated Charity Care Program reimbursement (previously known as Ambulance Supplemental Payment Program - ASPP)	(4,448)
	Decrease due to a change in the funding mechanism associated with the 1115 Health Waiver Program, now replaced with the Public Health Provider - Charity Care Program (PHP-CCP)	(2,531)
	Increase in ARPA revenue loss for the renovation of Jones Hall	2,500
	Increase in eligible reimbursement to healthcare provider under the CARES Act Provider Relief Fund attributable to COVID-19	488
November	Charges for Services	
	Decrease to reflect the newly created Container Lease Fund	(4,500)
December	Charges for Services	
	Increase mainly due to higher than anticipated ambulance fees	935
	Direct Interfund Services	
	Increase due to higher than anticipated reimbursement for police airport services	1,500
	Miscellaneous/Other	
	Increase due to higher than anticipated reimbursement for natural disaster from Texas Intrastate Fire Mutual Aid System (TFMAS)	300
	Other Adjustments	(229)
	Total Revenues	(5,985)
	Fund Balance	
	Additional Beginning Fund Balance	44,464
	Total Financial Resources	38,479

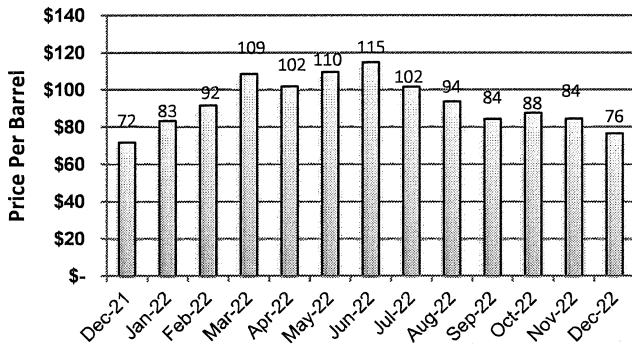
<u>Expenditures</u>		
Month Reported	Expenditure Detail	
September	Public Safety	
	Decrease in Fire to reflect billing collection fee related to lower than anticipated Charity Care Program reimbursement	(356)
December	Increase in Police to reflect police overtime for traffic control at George Bush International Airport	1,500
	Total Public Safety	1,144
September	Other Adjustments	
	Increase in Solid Waste Department to address citywide Illegal Dumping and Bulk Waste Collection Programs	4,525
	Increase in General Government for the renovation of Jones Hall	2,500
	Increase in Houston Health Department to reflect Monkeypox wastewater testing and costs associated with the Habitability Program	974
	Increase in Administration and Affairs Department due to higher volume of spay and neuter at BARC animal shelters	459
	Increase in Planning Department to support the Vision Zero Program and Equity Analysis and Program Development	254
	Increase in Houston Emergency Center to compensate for the revenue loss from the State for the Emergency Management Performance Grant (EMPG)	250
	Decrease in Houston Health Department due to a change in funding mechanism associated with the 1115 Waiver Program, now replaced with the Public Health Provider - Charity Care Program (PHP-CCP)	(2,531)
November	Decrease in Solid Waste Department to reflect the newly created Container Lease Fund	(3,582)
December	Increase in General Government to reflect Ruffino Stormwater detention project	5,281
	Increase in City Council to reflect prior year unutilized Council District Service Funds	3,258
	Increase in Solid Waste Department primarily due to higher than anticipated temporary personnel services, Rubicon vehicle tracking services, and Code Enforcement team to support the Illegal Dumping program	2,874
	Increase in Finance Department for procurement restructuring and Legal - Finance consolidation	1,960
	Increase in Parks and Recreation Department to support the 50/50 Park Partners Initiative	1,843
	Increase in Houston Health Department for Center for Transformative Health Initiative and Credible Messenger Program	1,100
	Increase in Municipal Courts Department for personnel realignment and security contract escalation	615
	Increase in various departments to reflect unspent City Council funding from prior year	423
Decrease in Legal Department due to Legal - Finance consolidation	(445)	
	Total Other Adjustments	19,759
	Total Expenditures	20,903

*Total may reflect slight variances due to rounding.

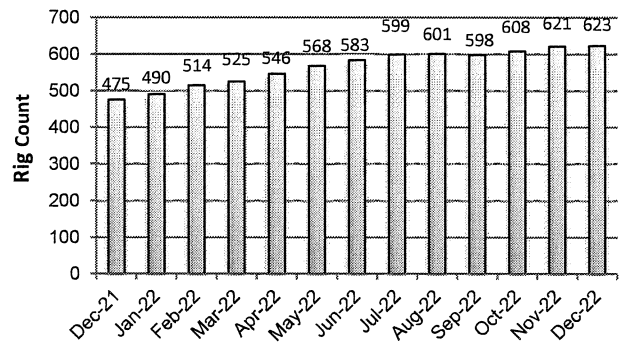


Key Economic Indicators

Crude Oil Prices

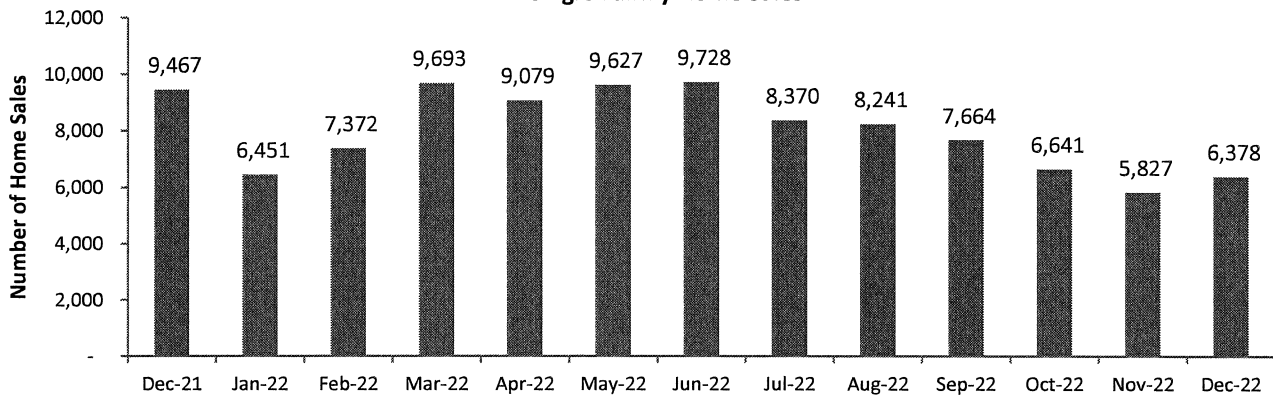


Oil Rig Count



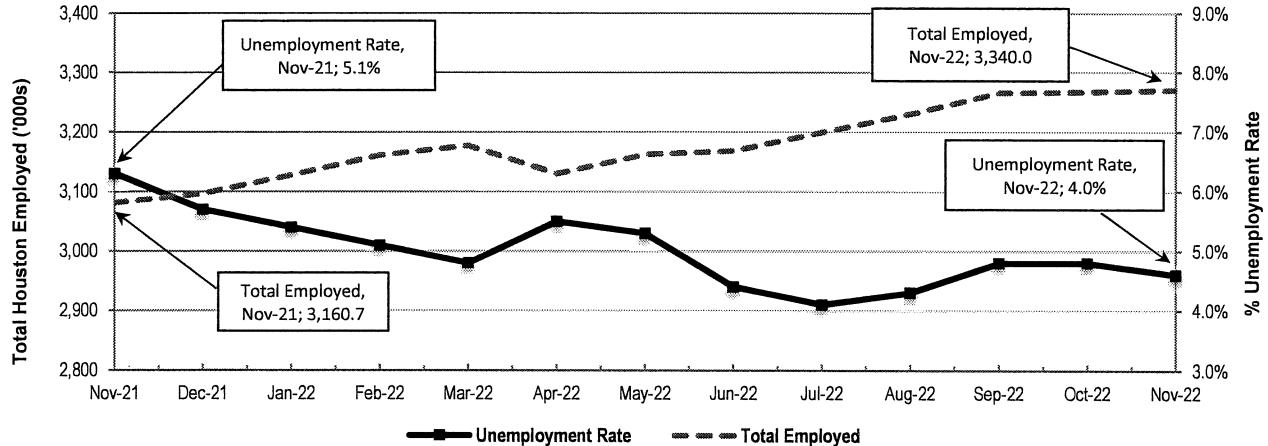
Oil prices show a decrease of 9.4% in December from November. Compared to December 2021, oil prices are up by 6.6%. Rig counts show an increase of 0.3% in December from November. Compared to December 2021, rig counts are up by 31.2%.
 Source: US Energy Information Administration & Baker Hughes Rig Counts

Single Family Home Sales



Single-family home sales showed an increase of 9.5% in December from November. According to HAR, single-family home sales totaled 6,378 units compared to 9,467 units a year earlier, a decrease of 32.6%.
 Source: HAR.COM

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

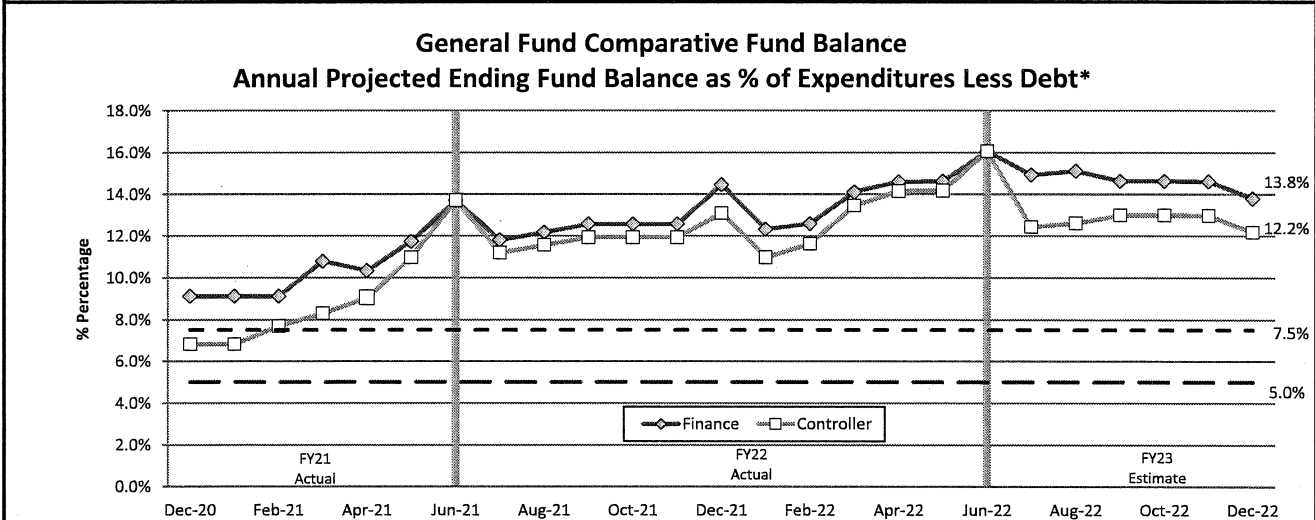
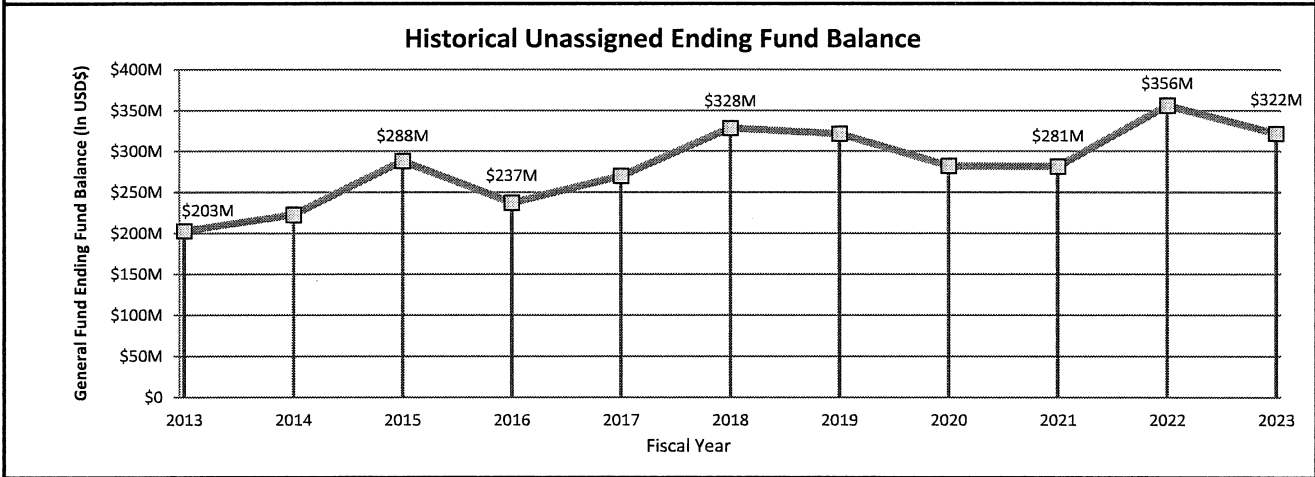
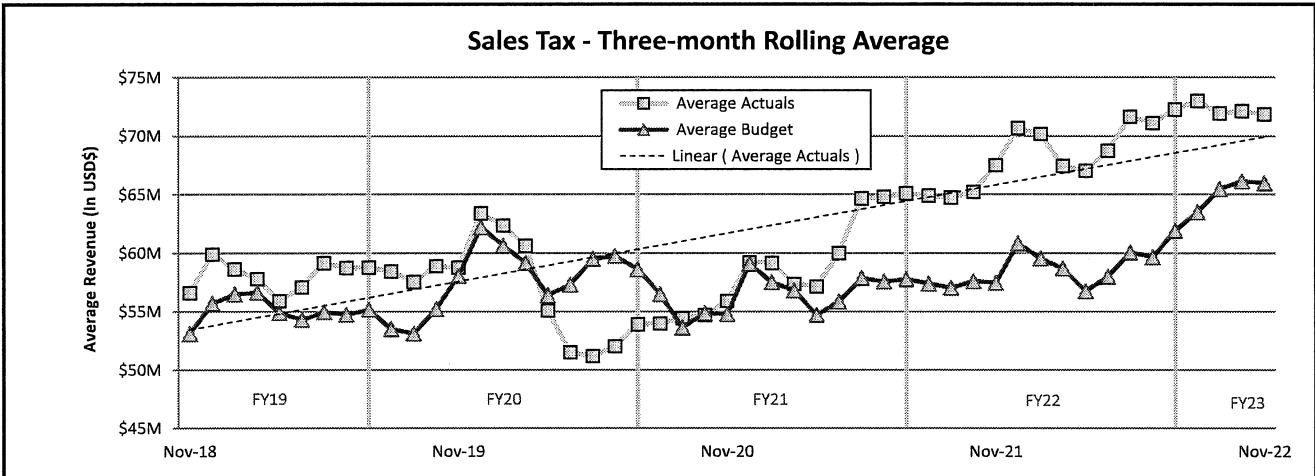


The Total Employed shows an increase from November 2021 of 3,161 to November 2022 of 3,340.
 The Unemployment rate shows a decrease from November 2021 of 5.1% to November 2022 of 4.0%.
 Source: Bureau of Labor Statistics



General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance



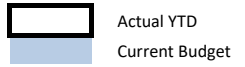
*According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures before debt service and pay-as-you-go (PAYGO).



General Fund (Fund 1000)

For the period ended December 31, 2022

(amounts expressed in thousands)



	FY2023								
	FY2022	Adopted	Current	Controller's	Finance	Actual YTD	Controller -		
	Actual	Budget	Budget	Projection	Projection		Finance	Controller	
							Variance		
Revenues									
General Property Taxes	1,244,722	1,271,768	1,271,768	1,271,768	1,271,768	319,255	-		✓
Industrial Assessments	24,086	24,393	24,393	22,000	24,393	455	(2,393)		✓
Sales Tax	820,622	806,920	806,920	780,000	806,920	425,718	(26,920)		✓
Other Taxes	21,585	20,743	20,743	20,700	20,743	7,617	(43)		✓
Electric Franchise	95,801	95,981	95,981	95,000	95,981	47,698	(981)		✓
Telephone Franchise	19,481	17,795	17,795	17,000	17,795	4,637	(795)		✓
Gas Franchise	13,084	13,056	13,056	13,000	13,056	6,518	(56)		✓
Other Franchise	21,153	21,146	21,146	21,000	20,917	5,490	83		✓
Licenses and Permits	32,988	33,051	33,051	33,000	33,051	16,476	(51)		✓
Intergovernmental	200,714	217,823	217,823	213,831	213,831	182,360	-		✓
Charges for Services	75,292	75,413	70,913	68,639	71,848	34,881	(3,209)		✓
Direct Interfund Services	60,475	65,855	65,855	67,355	67,355	30,394	-		✓
Indirect Interfund Services	25,235	22,718	22,718	22,718	22,718	11,424	-		✓
Municipal Courts Fines and Forfeits	16,752	15,664	15,664	15,000	15,664	7,701	(664)		✓
Other Fines and Forfeits	3,434	3,206	3,206	3,000	3,206	1,217	(206)		✓
Interest	4,659	4,704	4,704	3,000	4,704	1,502	(1,704)		✓
Miscellaneous/Other	15,711	12,756	12,756	12,000	13,056	5,337	(1,056)		✓
Total Revenues	2,695,794	2,722,992	2,718,492	2,679,011	2,717,006	1,108,680	(37,995)		✓
Expenditures									
Administration & Regulatory Affairs	29,544	32,407	32,407	32,866	32,866	14,896	-		✓
City Council	11,770	13,985	13,985	17,243	17,243	4,415	-		✓
City Secretary	834	915	915	915	915	400	-		✓
Controller	8,320	8,955	8,955	8,955	8,955	3,942	-		✓
Finance	16,780	20,835	21,358	22,873	22,873	8,808	-		✓
Fire	537,411	559,069	559,069	558,713	558,713	275,832	-		✓
General Services	41,497	42,151	42,151	42,151	42,151	16,415	-		✓
Housing and Community Development	436	412	412	412	412	571	-		✓
Houston Emergency Center	9,794	9,820	9,820	10,070	10,070	4,910	-		✓
Houston Health Department	59,575	65,625	65,625	65,168	65,168	31,726	-		✓
Houston Public Works	22,436	22,725	22,725	22,725	22,725	11,381	-		✓
Human Resources	2,717	1,500	1,500	1,500	1,500	539	-		✓
Legal	15,345	19,981	19,536	19,536	19,536	8,627	-		✓
Library	41,358	50,342	50,353	50,353	50,353	20,990	-		✓
Mayor's Office	7,872	8,160	8,164	8,164	8,164	4,003	-		✓
Municipal Courts	27,734	29,958	29,958	30,573	30,573	12,635	-		✓
Neighborhoods	11,184	12,611	12,611	12,611	12,611	5,572	-		✓
Office of Business Opportunity	3,516	5,482	5,482	5,482	5,482	2,127	-		✓
Parks and Recreation	72,089	86,630	86,771	88,614	88,614	36,723	-		✓
Planning and Development	3,553	3,925	3,925	4,180	4,180	1,534	-		✓
Police	954,718	988,757	988,905	990,405	990,405	475,028	-		✓
Solid Waste Management	96,397	95,611	92,029	99,428	99,428	39,483	-		✓
Total Departmental Expenditures	1,974,880	2,079,856	2,076,656	2,092,937	2,092,937	980,557	-		✓
General Government	244,210	228,801	228,419	236,624	236,624	104,933	-		✓
Total Expenditures Other Than Debt	2,219,090	2,308,657	2,305,075	2,329,561	2,329,561	1,085,490	-		✓
Captured Revenue Transfer to DDSRF	74,995	76,179	76,179	76,179	76,179	-	-		✓
Debt Service Transfer	338,736	358,711	358,711	358,711	358,711	-	-		✓
Total Expenditures and Other Uses	2,632,821	2,743,547	2,739,965	2,764,451	2,764,451	1,085,490	-		✓
Net Current Activity	62,973	(20,554)	(21,472)	(85,439)	(47,444)	23,190	(37,995)		✓
Other Financing Sources (Uses)									
Transfers from Other Funds	8,562	10,585	10,585	10,585	10,585	2,807	-		✓
Sale of Capital Assets	3,747	3,304	3,304	3,304	3,304	980	-		✓
Total Other Financing Sources (Uses)	12,309	13,889	13,889	13,889	13,889	3,787	-		✓
Fund Balances									
Fund Balance - Beginning of Year	281,201	356,331	356,331	356,331	356,331	356,331	-		✓
Changes to Designated Fund Balance*	-	(1,143)	(1,143)	(1,143)	(1,143)	-	-		✓
Budgeted Increase/(Decrease) in Fund Balance	75,282	(6,665)	(7,583)	(7,583)	(7,583)	26,977	-		✓
Change in Inventory/Prepaid Items/Imprest Cash	(152)	-	-	-	-	-	-		✓
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(63,967)	(25,972)	-	(37,995)		✓
Fund Balance, End of Year***	356,331	348,523	347,605	283,638	321,633	383,308	(37,995)		✓

*The total designation for the Budget Stabilization Fund is approximately \$18.1 million. In FY2022, \$10 million was 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 \$174,717 based on current projections. The City will be \$108,921 above 7.5% based on the Controller's Projections for FY2023.

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 period ended December 31, 2022
(amounts expressed in thousands)

	Budget ⁽¹⁾	March 3, 2021 to June 30, 2022	Current Fiscal Year		Cumulative March 3, 2021 to December 31, 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	\$ -	\$ -	\$ 607,769	
Interest Income	3,496	474	1,627	3,022	3,496	
Total Inflows	\$ 611,265	\$ 608,243	\$ 1,627	\$ 3,022	\$ 611,265	
Cash Outflows - Category of Spending ^{(2), (3)}						
Public Health	\$ 76,394	\$ 6,054	\$ 3,248	\$ 4,635	\$ 10,689	\$ 65,705
Negative Economic Impacts	5,509	-	-	-	-	5,509
Public Health: Negative Economic Impact: Public Sector	16,240	7,811	2,498	6,622	14,434	1,806
Premium Pay	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Revenue Replacement ⁽⁴⁾	302,011	139,436	43,523	162,575	302,011	-
Administrative	8,039	440	220	335	774	7,264
Future funding allocation ⁽⁵⁾	203,072	-	-	-	-	203,072
Total Outflows	\$ 611,265	\$ 153,741	\$ 49,489	\$ 174,167	\$ 327,908	\$ 283,356
Net Current Flows		\$ 454,502	\$ (47,862)	\$ (171,146)	\$ 283,356	

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. In accordance with U.S. Treasury guidelines interest earned is included as part of this projected spend.
4. This pertains to the provision of government services due to revenue losses during COVID-19 public health emergency to maintain and sustain critical services.
5. To be used for Revenue Replacement for FY2024.

Harvey - CDBG Disaster Recovery
For the period December 31, 2022
(in thousands)

	Actual Inception through FY2022	QTD Actual	YTD Actual	Actual Inception through December 31, 2022
Cash Inflows ¹				
Homeowner Assistance Program (HoAP)	\$ 33,877	\$ 5,578	\$ 8,568	\$ 42,444
Single Family Development Program	15,992	13,949	13,949	29,941
Multifamily Rental Program	156,025	5,296	20,832	176,857
Small Rental Program	292	-	-	292
Homebuyer Assistance Program	11,684	810	1,642	13,326
Buyout Program	49,209	117	143	49,352
Public Services	12,767	1,523	3,230	15,997
Economic Revitalization Program	4,692	4,589	6,474	11,166
Housing Administration ²	1,937	636	682	2,619
Planning ²	1,077	221	419	1,497
Other Cash Inflows				
Program Income	-	-	-	-
Transfers from Other Funds	-	-	-	-
Total Inflows	\$ 287,553	\$ 32,718	\$ 55,939	\$ 343,492
Cash Outflows¹				
Homeowner Assistance Program	\$ 84,664	\$ 1,486	\$ 3,093	\$ 87,757
Single Family Development Program	17,246	249	(11,674)	5,572
Multifamily Rental Program	194,703	29,374	39,105	233,808
Small Rental Program	855	107	242	1,097
Homebuyer Assistance Program	15,213	1,207	2,506	17,719
Buyout Program	49,860	458	1,048	50,908
Public Services	17,587	255	477	18,064
Economic Revitalization Program	9,409	1,919	6,898	16,307
Housing Administration ²	16,515	139	275	16,790
Planning ²	2,008	1,123	1,465	3,473
Other Cash Outflows				
Transfers to Other Funds	-	-	-	-
Total Outflows	\$ 408,060	\$ 36,317	\$ 43,436	\$ 451,496
Net Current Flows ³	\$ (120,507)	\$ (3,599)	\$ 12,503	\$ (108,004)

**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
For the period ended December 31, 2022
(in thousands)

	Actual Inception through FY2022	QTD Actual	YTD Actual	Actual Inception through December 31, 2022
Cash Inflows ⁽¹⁾				
FEMA Cash Advance Category A	-	-	-	-
FEMA Cash Advance Category B	-	-	-	-
FEMA Advance ⁽²⁾	2,189	-	-	2,189
FEMA Reimbursements ⁽²⁾	320,756	10,358	13,472	334,228
State Assistance	51,902	3	3	51,905
Transfer from Budget Stabilization Fund	20,000	-	-	20,000
Transfer from Other Funds	5,000	-	-	5,000
Insurance Advance	102,673	-	-	102,673
Total Inflows	\$ 502,520	\$ 10,361	\$ 13,475	\$ 515,995
Cash Outflows ⁽¹⁾				
Debris Removal (Category A) ^(3,4)	108,762	-	-	108,762
Emergency Protective Measures (Category B)* ^(3,5)	116,486	-	-	116,486
Roads and Bridges (Category C) * ⁽³⁾	-	-	-	-
Water Control Facilities (Category D)* ⁽³⁾	-	-	-	-
Buildings and Equipment (Category E)* ⁽³⁾	42,942	90	97	43,038
Utilities (Category F)* ⁽³⁾	11,988	-	-	11,988
Parks, Recreational Areas, and Other Facilities (Category G)* ⁽³⁾	37,283	2,149	2,149	39,432
Direct/Indirect Administrative Cost	36,222	1,367	1,458	37,680
Insurance Premium	24,674	-	-	24,674
Transfer to Other Funds	857	-	-	857
Transfer to Budget Stabilization Fund	20,000	-	-	20,000
Insurance Proceeds Allocations ⁽⁶⁾	52,279	-	-	52,279
Total Outflows	\$ 451,493	\$ 3,605	\$ 3,704	\$ 455,197
Net Current Flows	\$ 51,027	\$ 6,755	\$ 9,771	\$ 60,798

*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. This analysis tracks inflows and outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
2. FEMA Advance & FEMA Reimbursement may contain funds that are received and pending reconciliation/revenue recognition.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
5. Includes reimbursements of HPW project worksheet for Emergency Protective Measures (CAT-B).
6. 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.

Aviation Operating Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Landing Area	\$ 94,253	\$ 97,476	\$ 97,476	\$ 49,032	\$ 97,476	\$ 97,476
Bldg and Ground Area	192,029	216,023	216,023	108,287	216,023	216,023
Parking and Concession	187,235	186,788	186,788	113,183	186,788	186,788
Other	7,223	6,433	6,433	3,379	6,433	6,433
Total Operating Revenues	<u>480,740</u>	<u>506,719</u>	<u>506,719</u>	<u>273,881</u>	<u>506,719</u>	<u>506,719</u>
Operating Expenses						
Personnel	95,777	121,053	121,053	61,318	121,053	121,053
Supplies	7,089	7,214	7,247	3,558	7,214	7,214
Services	166,622	179,216	186,370	87,259	182,866	182,866
Non-Capital Outlay	1,741	2,103	2,241	1,003	2,103	2,103
Total Operating Expenses	<u>271,229</u>	<u>309,586</u>	<u>316,911</u>	<u>153,138</u>	<u>313,236</u>	<u>313,236</u>
Operating Income (Loss)	<u>209,511</u>	<u>197,133</u>	<u>189,808</u>	<u>120,743</u>	<u>193,483</u>	<u>193,483</u>
Non-Operating Revenues (Expenses)						
Interest Income	7,633	10,000	10,000	7,663	10,000	10,000
Other	1,656	0	0	175	0	0
Total Non-Operating Rev (Exp)	<u>9,288</u>	<u>10,000</u>	<u>10,000</u>	<u>7,837</u>	<u>10,000</u>	<u>10,000</u>
Income (Loss) Before Operating Transfers	<u>218,799</u>	<u>207,133</u>	<u>199,808</u>	<u>128,580</u>	<u>203,483</u>	<u>203,483</u>
Operating Transfers						
Debt Service Principal	2,976	0	0	0	0	0
Debt Service Interest	475	106,506	106,506	43,784	106,506	106,506
Renewal and Replacement	12,017	10,000	10,000	0	10,000	10,000
Capital Improvement	129,745	90,627	83,302	17,311	86,977	86,977
Total Operating Transfers	<u>145,213</u>	<u>207,133</u>	<u>199,808</u>	<u>61,096</u>	<u>203,483</u>	<u>203,483</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ 73,586</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 67,484</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

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

Convention and Entertainment Facilities Operating Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Facility Rentals	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521
Parking	6,836	7,592	7,592	5,509	7,592	7,592
Total Operating Revenues	<u>8,357</u>	<u>9,113</u>	<u>9,113</u>	<u>7,030</u>	<u>9,113</u>	<u>9,113</u>
Operating Expenses						
Personnel	238	257	257	127	257	257
Services	116	107	107	22	107	107
Total Operating Expenses	<u>354</u>	<u>364</u>	<u>364</u>	<u>149</u>	<u>364</u>	<u>364</u>
Operating Income (Loss)	<u>8,003</u>	<u>8,749</u>	<u>8,749</u>	<u>6,881</u>	<u>8,749</u>	<u>8,749</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	80,966	89,950	89,950	40,966	89,554	89,554
Delinquent	1,539	2,550	2,550	2,946	2,946	2,946
Net Hotel Occupancy Tax	<u>82,505</u>	<u>92,500</u>	<u>92,500</u>	<u>43,912</u>	<u>92,500</u>	<u>92,500</u>
Interest Income	125	125	125	122	125	125
Other Interest Expense	(199)	(194)	(194)	(93)	(194)	(194)
Other	292	292	292	292	292	292
Total Non-Operating Rev (Exp)	<u>82,723</u>	<u>92,723</u>	<u>92,723</u>	<u>44,233</u>	<u>92,723</u>	<u>92,723</u>
Income (Loss) Before Operating Transfers	<u>90,726</u>	<u>101,472</u>	<u>101,472</u>	<u>51,114</u>	<u>101,472</u>	<u>101,472</u>
Operating Transfers						
Transfers for Interest	16,630	19,327	19,327	5,479	19,327	19,327
Transfers for Principal	6,851	9,847	9,847	9,035	9,847	9,847
Transfer to Component Unit	70,849	80,407	80,407	34,905	80,407	80,407
Transfers to General Fund	1,521	1,521	1,521	1,521	1,521	1,521
Transfers to Debt Service	195	210	210	0	210	210
Total Operating Transfers	<u>96,046</u>	<u>111,312</u>	<u>111,312</u>	<u>50,940</u>	<u>111,312</u>	<u>111,312</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>(5,320)</u>	\$ <u>(9,840)</u>	\$ <u>(9,840)</u>	\$ <u>174</u>	\$ <u>(9,840)</u>	\$ <u>(9,840)</u>

About the Fund:

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

Combined Utility System Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Water Sales	\$ 682,781	\$ 742,545	\$ 742,545	\$ 418,189	\$ 797,617	\$ 797,617
Sewer Sales	593,877	678,436	678,436	360,087	712,358	712,358
Penalties	17,710	12,000	12,000	11,604	19,200	19,200
Other	20,589	13,912	13,912	7,764	15,057	15,057
Total Operating Revenues	<u>1,314,957</u>	<u>1,446,893</u>	<u>1,446,893</u>	<u>797,644</u>	<u>1,544,232</u>	<u>1,544,232</u>
Operating Expenses						
Personnel	205,519	233,756	233,733	108,876	225,366	225,366
Supplies	51,631	57,102	57,042	27,589	60,673	60,673
Electricity and Gas	42,302	47,502	33,622	20,052	46,902	46,902
Contracts & Other Payments	216,745	264,389	278,282	88,637	305,892	305,892
Non-Capital Equipment	1,257	4,437	4,497	856	4,437	4,437
Total Operating Expenses	<u>517,455</u>	<u>607,187</u>	<u>607,177</u>	<u>246,010</u>	<u>643,271</u>	<u>643,271</u>
Operating Income (Loss)	<u>797,502</u>	<u>839,707</u>	<u>839,717</u>	<u>551,634</u>	<u>900,961</u>	<u>900,961</u>
Non-Operating Revenues (Expenses)						
Interest Income	7,767	11,303	11,303	8,115	16,955	16,955
Sale of Property, Mains & Scrap	5,952	1,476	1,476	433	1,649	1,649
Other**	83,612	19,943	19,943	11,748	23,178	23,178
Impact Fees	41,737	23,000	23,000	24,550	56,944	56,944
CWA & TRA Contracts (Prin.&Int.)	<u>(6,376)</u>	<u>(6,356)</u>	<u>(6,356)</u>	<u>(5,291)</u>	<u>(6,356)</u>	<u>(6,356)</u>
Total Non-Operating Rev (Exp)	<u>132,692</u>	<u>49,365</u>	<u>49,365</u>	<u>39,555</u>	<u>92,369</u>	<u>92,369</u>
Income (Loss) Before Operating Transfers	<u>930,194</u>	<u>889,072</u>	<u>889,082</u>	<u>591,189</u>	<u>993,330</u>	<u>993,330</u>
Operating Transfers						
System Debt Service Transfer	535,043	570,507	570,507	281,229	530,507	530,507
CWA & TRA Contracts (P & I) Luce Bayou	10,899	6,093	6,093	3,363	6,093	6,093
Transfer to PIB - Water & Sewer	4,899	4,899	4,899	243	4,899	4,899
Transfer to Capital Project Fund	70,000	300,000	300,000	200,000	300,000	300,000
Pension Liability Prin & Int	8,073	8,195	8,195	762	8,195	8,195
Equipment Acquisition	10,247	58,533	58,554	5,935	39,355	39,355
Transfer to Storm Water	52,623	51,354	51,343	16,608	51,354	51,354
Transfer to Special Revenue	350	350	350	(58)	350	350
Total Operating Transfers	<u>692,134</u>	<u>999,930</u>	<u>999,940</u>	<u>508,081</u>	<u>940,752</u>	<u>940,752</u>
Net Current Activity						
Operating Fund Only	<u>\$ 238,060</u>	<u>\$ (110,858)</u>	<u>\$ (110,858)</u>	<u>\$ 83,108</u>	<u>\$ 52,578</u>	<u>\$ 52,578</u>

About the Fund:

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

Storm Water Fund
For the period ending December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Interfund Services	\$ 380	\$ 600	\$ 600	\$ 0	\$ 300	\$ 300
Miscellaneous	15	40	40	(94)	15	15
Total Revenues	<u>395</u>	<u>640</u>	<u>640</u>	<u>(94)</u>	<u>315</u>	<u>315</u>
Expenditures						
Personnel	23,954	27,613	27,613	12,110	25,865	25,865
Supplies	526	947	1,120	416	947	947
Other Services	14,900	18,739	18,834	6,111	18,634	18,634
Capital Outlay	3,914	9,216	8,948	329	9,102	9,102
Total Expenditures	<u>43,294</u>	<u>56,515</u>	<u>56,515</u>	<u>18,966</u>	<u>54,548</u>	<u>54,548</u>
Net Current Activity	(42,899)	(55,875)	(55,875)	(19,059)	(54,233)	(54,233)
Other Financing Sources (Uses)						
Interest Income	40	80	80	58	80	80
Transfers In - CUS	52,622	51,354	51,354	16,608	51,354	51,354
Transfers In - DD&SRF	8,853	13,000	13,000	6,500	13,000	13,000
Debt Service Principal	(1,743)	(1,755)	(1,755)	(322)	(1,755)	(1,755)
Transfer Out -Discretionary Debt	(15,229)	(15,224)	(15,224)	(3,870)	(15,224)	(15,224)
Total Other Financing Sources (Uses)	<u>44,543</u>	<u>47,455</u>	<u>47,455</u>	<u>18,974</u>	<u>47,455</u>	<u>47,455</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)						
	1,644	(8,420)	(8,420)	(85)	(6,778)	(6,778)
Fund Balance, Beginning of Year	<u>7,278</u>	<u>8,922</u>	<u>8,922</u>	<u>8,922</u>	<u>8,922</u>	<u>8,922</u>
Fund Balance, End of Year	<u>\$ 8,922</u>	<u>\$ 502</u>	<u>\$ 502</u>	<u>\$ 8,837</u>	<u>\$ 2,144</u>	<u>\$ 2,144</u>

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

About the Fund:

The Stormwater Fund provides for the maintenance and repair of streets, rights-of-way and drainage infrastructure, such as storm sewers and roadside ditches. The City undertook a major restructuring of its water, sewer and drainage financing at the end of FY2004. This restructuring created a new Combined Utility System with the capacity to transfer funds from its surplus amounts to the Stormwater Fund to support stormwater drainage operations and maintenance.

Dedicated Drainage & Street Renewal Fund (Ad - Valorem)
For the period ending December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Expenditures						
Capital Outlay	\$ 5,091	\$ 14,980	\$ 19,255	\$ 5,910	\$ 14,923	\$ 14,923
Other Services	79	0	130	112	112	112
Total Expenditures	<u>5,170</u>	<u>14,980</u>	<u>19,385</u>	<u>6,022</u>	<u>15,035</u>	<u>15,035</u>
Net Current Activity	(5,170)	(14,980)	(19,385)	(6,022)	(15,035)	(15,035)
Other Financing Sources (Uses)						
Interest Income	420	900	900	582	900	900
Transfers In - General Fund	74,995	76,179	76,179	39	76,179	76,179
Transfers Out - Capital Projects	(54,871)	(97,947)	(93,542)	(33,054)	(97,891)	(97,891)
Transfers Out - Special Revenue Fund	(12)	0	0	0	39	39
Transfers Out Ch380 Trans Other Fund	(2,865)	(4,085)	(4,085)	(1,275)	(4,085)	(4,085)
Total Other Financing Sources (Uses)	<u>17,667</u>	<u>(24,953)</u>	<u>(20,548)</u>	<u>(33,708)</u>	<u>(24,858)</u>	<u>(24,858)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	12,497	(39,933)	(39,933)	(39,730)	(39,893)	(39,893)
Fund Balance, Beginning of Year	<u>82,799</u>	<u>95,296</u>	<u>95,296</u>	<u>95,296</u>	<u>95,296</u>	<u>95,296</u>
Fund Balance, End of Year	<u>\$ 95,296</u>	<u>\$ 55,363</u>	<u>\$ 55,363</u>	<u>\$ 55,566</u>	<u>\$ 55,403</u>	<u>\$ 55,403</u>

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

	FY2023		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund (\$0.118 equivalent of City's Ad Valorem Tax Levy)	\$ 212,442	\$ 212,442	\$ 0
Less Street & Drainage Debt Service (General Fund)	<u>(136,263)</u>	<u>(136,263)</u>	<u>0</u>
Captured Revenues * (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>\$ 76,179</u>	<u>\$ 76,179</u>	<u>\$ 0</u>

Note:
Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31) is \$3.380 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 ending December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Drainage Charge Revenue *	\$ 98,913	\$ 104,557	\$ 104,557	\$ 53,002	\$ 104,557	\$ 104,557
Interfund Drainage Fee	7,842	7,938	7,938	3,923	7,938	7,938
Operating Recoveries & Refunds	84	2	2	0	2	2
Total Revenues	<u>106,839</u>	<u>112,497</u>	<u>112,497</u>	<u>56,925</u>	<u>112,497</u>	<u>112,497</u>
Expenditures						
Personnel	1,904	2,187	2,187	956	2,046	2,046
Supplies	75	77	77	0	77	77
Other Services	428	5,964	5,964	909	5,964	5,964
Capital Outlay	(249)	3	177	0	3	3
Total Expenditures	<u>2,158</u>	<u>8,231</u>	<u>8,405</u>	<u>1,865</u>	<u>8,090</u>	<u>8,090</u>
Net Current Activity	104,681	104,266	104,092	55,060	104,407	104,407
Other Financing Sources (Uses)						
Interest Income	1,030	920	920	1,181	1,181	1,181
Transfers In - General Fund	14,925	0	0	0	0	0
Debt Service Interest	0	(90)	(90)	0	(90)	(90)
Transfers Out - Comm'l Paper Agent Fees	(468)	(450)	(450)	(174)	(450)	(450)
Transfers Out - Capital Projects	(70,240)	(90,942)	(90,768)	(28,223)	(90,942)	(90,942)
Transfers Out - To Storm Water	(8,853)	(13,000)	(13,000)	(6,500)	(13,000)	(13,000)
Total Other Financing Sources (Uses)	<u>(63,606)</u>	<u>(103,562)</u>	<u>(103,388)</u>	<u>(33,716)</u>	<u>(103,301)</u>	<u>(103,301)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	41,075	704	704	21,344	1,106	1,106
Fund Balance, Beginning of Year	<u>108,479</u>	<u>149,554</u>	<u>149,554</u>	<u>149,554</u>	<u>149,554</u>	<u>149,554</u>
Fund Balance, End of Year	<u>\$ 149,554</u>	<u>\$ 150,258</u>	<u>\$ 150,258</u>	<u>\$ 170,898</u>	<u>\$ 150,660</u>	<u>\$ 150,660</u>

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

About the Fund:

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

Dedicated Drainage & Street Renewal Fund - Metro ET AL
For the period ending December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Charges for Services	\$ 759	\$ 1,040	\$ 1,040	\$ 306	\$ 1,206	\$ 1,206
Licenses & Permits	1,417	2,003	2,003	0	0	0
Street Milling and Sales Earnings	125	0	0	0	0	0
Metro Intergovernmental Revenue	73,059	81,839	81,839	0	81,839	81,839
Operating Recoveries & Refunds	26	37	37	16	37	37
Miscellaneous/Other	45	60	60	13	60	60
Total Revenues	<u>75,431</u>	<u>84,979</u>	<u>84,979</u>	<u>335</u>	<u>83,142</u>	<u>83,142</u>
Expenditures						
Personnel	38,035	41,756	41,756	18,484	38,941	38,941
Supplies	10,145	12,170	11,940	5,216	12,166	12,166
Other Services	27,211	30,008	30,607	7,220	29,927	29,927
Capital Outlay	124	771	402	44	810	810
Total Expenditures	<u>75,515</u>	<u>84,705</u>	<u>84,705</u>	<u>30,964</u>	<u>81,844</u>	<u>81,844</u>
Net Current Activity	(84)	274	274	(30,629)	1,298	1,298
Other Financing Sources (Uses)						
Transfers Out - Special Revenue	<u>0</u>	<u>(1,763)</u>	<u>(1,763)</u>	<u>0</u>	<u>(1,763)</u>	<u>(1,763)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(1,763)</u>	<u>(1,763)</u>	<u>0</u>	<u>(1,763)</u>	<u>(1,763)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)						
	(84)	(1,489)	(1,489)	(30,629)	(465)	(465)
Fund Balance, Beginning of Year	<u>2,061</u>	<u>1,977</u>	<u>1,977</u>	<u>1,977</u>	<u>1,977</u>	<u>1,977</u>
Fund Balance, End of Year	<u>\$ 1,977</u>	<u>\$ 488</u>	<u>\$ 488</u>	<u>\$ (28,652)</u>	<u>\$ 1,512</u>	<u>\$ 1,512</u>

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

About the Fund:

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



Health Benefits Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
City Medical Plans	\$ 373,027	\$ 404,227	\$ 404,227	\$ 191,109	\$ 403,318	\$ 403,318
City Dental Plans	11,744	11,957	11,957	5,862	11,957	11,957
City Life Insurance Plans	7,916	8,089	8,089	4,099	8,089	8,089
Vision	3,560	3,679	3,679	1,773	3,679	3,679
Health Flexible Spending Account	3,936	4,458	4,458	1,979	4,458	4,458
Dependent Care Reimbursement	247	313	313	144	313	313
Operating Revenues	<u>400,430</u>	<u>432,723</u>	<u>432,723</u>	<u>204,966</u>	<u>431,814</u>	<u>431,814</u>
Operating Expenses						
Medicare Advantage	22,400	24,072	24,072	11,482	24,072	24,072
City Medical Plan Claims - Cigna	344,768	365,728	365,728	161,253	365,728	365,728
City Dental Plan Claims	11,744	11,957	11,957	5,860	11,957	11,957
Vision	3,560	3,679	3,679	1,773	3,679	3,679
City Life Insurance Plans	7,916	8,089	8,089	4,099	8,089	8,089
Administrative Costs	7,699	9,384	9,384	2,750	9,384	9,384
Health Flexible Spending Account	4,023	4,542	4,542	2,022	4,542	4,542
Dependent Care	249	315	315	145	315	315
Operating Expenses	<u>402,359</u>	<u>427,766</u>	<u>427,766</u>	<u>189,384</u>	<u>427,766</u>	<u>427,766</u>
Operating Income (Loss)	(1,929)	4,957	4,957	15,582	4,048	4,048
Non-Operating Revenues (Expenses)						
Interest Income	450	660	660	518	660	660
Prior Year Expense Recovery	300	0	0	0	0	0
Miscellaneous Revenue	391	0	0	909	909	909
Non-Operating Revenues (Expenses)	<u>1,141</u>	<u>660</u>	<u>660</u>	<u>1,427</u>	<u>1,569</u>	<u>1,569</u>
Net Income (Loss)	(788)	5,617	5,617	17,009	5,617	5,617
Net Assets, Beginning of Year	21,354	20,566	20,566	20,566	20,566	20,566
Net Assets, End of Year	\$ <u>20,566</u>	\$ <u>26,183</u>	\$ <u>26,183</u>	\$ <u>37,575</u>	\$ <u>26,183</u>	\$ <u>26,183</u>

About the Fund:

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

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

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

Long-Term Disability Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 735	\$ 1,254	\$ 1,254	\$ 619	\$ 1,238	\$ 1,238
Operating Revenues	<u>735</u>	<u>1,254</u>	<u>1,254</u>	<u>619</u>	<u>1,238</u>	<u>1,238</u>
Operating Expenses						
Management Consulting Services	24	32	32	0	32	32
Claims Payment Services	114	133	133	28	943	943
Employee Medical Claims	(6,200)	1,387	1,387	462	125	125
Operating Expenses	<u>(6,062)</u>	<u>1,552</u>	<u>1,552</u>	<u>490</u>	<u>1,100</u>	<u>1,100</u>
Operating Income (Loss)	6,797	(298)	(298)	129	138	138
Non-Operating Revenues (Expenses)						
Interest Income	62	60	60	58	119	119
Miscellaneous Revenue	0	0	0	2	2	2
Non-Operating Revenues (Expenses)	<u>62</u>	<u>60</u>	<u>60</u>	<u>60</u>	<u>121</u>	<u>121</u>
Net Income (Loss)	6,859	(238)	(238)	189	259	259
Net Assets, Beginning of Year	<u>1,693</u>	<u>8,552</u>	<u>8,552</u>	<u>8,552</u>	<u>8,552</u>	<u>8,552</u>
Net Assets, End of Year	<u>\$ 8,552</u>	<u>\$ 8,314</u>	<u>\$ 8,314</u>	<u>\$ 8,741</u>	<u>\$ 8,811</u>	<u>\$ 8,811</u>

About the Fund:

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

Property and Casualty Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Interfund Legal Services	\$ 18,190	\$ 28,639	\$ 28,639	\$ 3,500	\$ 28,639	\$ 28,639
Interfund Insurance Fees	22,191	28,259	28,259	947	28,259	28,259
Operating Revenues	<u>40,381</u>	<u>56,898</u>	<u>56,898</u>	<u>4,447</u>	<u>56,898</u>	<u>56,898</u>
Operating Expenses						
Personnel	9,049	10,913	10,913	4,916	10,913	10,913
Supplies	95	173	173	43	173	173
Services:						
Insurance Fees/Adm.	21,155	27,086	27,086	543	27,086	27,086
Claims and Judgments	5,799	10,775	10,375	3,216	10,375	10,375
Other Services	4,600	7,951	8,351	1,525	8,351	8,351
Operating Expenses	<u>40,698</u>	<u>56,898</u>	<u>56,898</u>	<u>10,243</u>	<u>56,898</u>	<u>56,898</u>
Operating Income (Loss)	(317)	0	0	(5,796)	0	0
Nonoperating Revenues (Expenses)						
Interest Income	88	0	0	0	0	0
Other	229	0	0	0	0	0
Nonoperating Revenues (Expenses)	<u>317</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	0	0	0	(5,796)	0	0
Net Assets, Beginning of Year	0	0	0	0	0	0
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (5,796)</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

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

Workers' Compensation Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Contributions	\$ 34,716	\$ 41,736	\$ 41,736	\$ 14,343	\$ 40,765	\$ 40,765
Operating Revenues	<u>34,716</u>	<u>41,736</u>	<u>41,736</u>	<u>14,343</u>	<u>40,765</u>	<u>40,765</u>
Operating Expenses						
Personnel	5,647	7,206	7,206	2,848	6,211	6,211
Supplies	53	82	81	20	80	80
Current Year Claims	30,470	36,883	36,859	12,537	36,879	36,879
Services	1,393	1,268	1,285	399	1,265	1,265
Capital Outlay	22	61	61	28	61	61
Non-Capital Outlay	7	4	12	6	13	13
Operating Expenses	<u>37,592</u>	<u>45,504</u>	<u>45,504</u>	<u>15,838</u>	<u>44,509</u>	<u>44,509</u>
Operating Income (Loss)	(2,876)	(3,768)	(3,768)	(1,495)	(3,744)	(3,744)
Non-Operating Revenues (Expenses)						
Interest Income	(72)	28	28	4	28	28
Other	2,948	3,740	3,740	1,252	3,716	3,716
Non-Operating Revenues (Expenses)	<u>2,876</u>	<u>3,768</u>	<u>3,768</u>	<u>1,256</u>	<u>3,744</u>	<u>3,744</u>
Net Income (Loss)	0	0	0	(239)	0	0
Net Assets, Beginning of Year	0	0	0	0	0	0
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (239)</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

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

Asset Forfeiture Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023		YTD	Controller's Projection	Finance Projection
		Adopted Budget	Current Budget			
Revenues						
Confiscations	\$ 3,723	\$ 2,036	\$ 2,036	\$ 2,590	\$ 3,006	\$ 3,006
Interest Income	26	6	6	41	45	45
Total Revenues	<u>3,749</u>	<u>2,042</u>	<u>2,042</u>	<u>2,631</u>	<u>3,051</u>	<u>3,051</u>
Expenditures						
Personnel	853	2,840	2,840	1,197	2,696	2,696
Supplies	336	723	1,050	282	1,039	1,039
Other Services	564	752	779	692	941	941
Capital Purchases	124	0	25	25	25	25
Non-Capital Purchases	32	1,253	874	0	867	867
Total Expenditures	<u>1,909</u>	<u>5,568</u>	<u>5,568</u>	<u>2,196</u>	<u>5,568</u>	<u>5,568</u>
Net Current Activity	1,840	(3,526)	(3,526)	435	(2,517)	(2,517)
Fund Balance, Beginning of Year	<u>3,779</u>	<u>5,619</u>	<u>5,619</u>	<u>5,619</u>	<u>5,619</u>	<u>5,619</u>
Fund Balance, End of Year	<u>\$ 5,619</u>	<u>\$ 2,093</u>	<u>\$ 2,093</u>	<u>\$ 6,054</u>	<u>\$ 3,102</u>	<u>\$ 3,102</u>

Auto Dealers Special Revenue Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023		YTD	Controller's Projection	Finance Projection
		Adopted Budget	Current Budget			
Revenues						
Auto Dealers Licenses	\$ 2,702	\$ 2,640	\$ 2,640	1,160	\$ 2,640	\$ 2,640
Vehicle Storage Notification	353	355	355	151	355	355
Vehicle Auction Fees	467	440	440	199	440	440
Interest Income	45	50	50	65	65	65
Other	10,035	5,088	5,088	3,297	5,087	5,087
Total Revenues	<u>13,602</u>	<u>8,573</u>	<u>8,573</u>	<u>4,871</u>	<u>8,587</u>	<u>8,587</u>
Expenditures						
Personnel	4,280	4,726	4,726	2,170	4,726	4,726
Supplies	352	402	402	332	402	402
Other Services	1,880	2,315	2,315	1,008	2,315	2,315
Capital Purchases	0	400	400	0	400	400
Total Expenditures	<u>6,512</u>	<u>7,843</u>	<u>7,843</u>	<u>3,510</u>	<u>7,843</u>	<u>7,843</u>
Other Financing Sources (Uses)						
Transfers Out	(1,750)	(1,900)	(1,900)	(1,286)	(1,900)	(1,900)
Total Other Financing Sources (Uses)	<u>(1,750)</u>	<u>(1,900)</u>	<u>(1,900)</u>	<u>(1,286)</u>	<u>(1,900)</u>	<u>(1,900)</u>
Net Current Activity	5,340	(1,170)	(1,170)	76	(1,156)	(1,156)
Fund Balance, Beginning of Year	<u>1,653</u>	<u>6,993</u>	<u>6,993</u>	<u>6,993</u>	<u>6,993</u>	<u>6,993</u>
Fund Balance, End of Year	<u>\$ 6,993</u>	<u>\$ 5,823</u>	<u>\$ 5,823</u>	<u>\$ 7,069</u>	<u>\$ 5,837</u>	<u>\$ 5,837</u>

BARC Special Revenue Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Licenses & Fees	\$ 1,105	\$ 1,125	\$ 1,125	\$ 478	\$ 1,125	\$ 1,125
Interest	7	10	10	5	10	10
Animal Adoption	85	57	57	44	57	57
Contributions	260	148	148	91	148	148
Other Revenue	1	0	0	1	1	1
Total Revenues	<u>1,458</u>	<u>1,340</u>	<u>1,340</u>	<u>619</u>	<u>1,341</u>	<u>1,341</u>
Expenditures						
Personnel	8,470	8,964	8,964	4,372	8,964	8,964
Supplies	1,020	1,281	1,266	546	1,275	1,275
Other Services	3,079	3,261	3,244	1,307	3,720	3,720
Capital Outlay	0	64	90	0	64	64
Non-Capital Outlay	17	0	6	6	6	6
Total Expenditures	<u>12,586</u>	<u>13,570</u>	<u>13,570</u>	<u>6,231</u>	<u>14,030</u>	<u>14,030</u>
Net Current Activity	(11,128)	(12,230)	(12,230)	(5,612)	(12,689)	(12,689)
Other Financing Sources (Uses)						
Operating Transfers - In	10,790	11,055	11,055	5,527	11,514	11,514
Total Other Financing Sources (Uses)	<u>10,790</u>	<u>11,055</u>	<u>11,055</u>	<u>5,527</u>	<u>11,514</u>	<u>11,514</u>
Net Current Activity	(338)	(1,175)	(1,175)	(85)	(1,174)	(1,174)
Fund Balance, Beginning of Year	<u>2,174</u>	<u>1,836</u>	<u>1,836</u>	<u>1,836</u>	<u>1,836</u>	<u>1,836</u>
Fund Balance, End of Year	<u>\$ 1,836</u>	<u>\$ 661</u>	<u>\$ 661</u>	<u>\$ 1,751</u>	<u>\$ 661</u>	<u>\$ 661</u>

Bayou Greenway 2020 Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Charges for Services	\$ 1,022	\$ 1,345	\$ 1,345	\$ 480	\$ 1,345	\$ 1,345
Interest	10	12	12	10	12	12
Total Revenues	<u>1,032</u>	<u>1,357</u>	<u>1,357</u>	<u>490</u>	<u>1,357</u>	<u>1,357</u>
Expenditures						
Personnel	840	1,029	1,029	464	1,029	1,029
Supplies	10	47	47	8	47	47
Other Services	29	25	25	0	25	25
Capital Outlay	0	140	140	0	140	140
Total Expenditures	<u>879</u>	<u>1,241</u>	<u>1,241</u>	<u>472</u>	<u>1,241</u>	<u>1,241</u>
Net Current Activity	153	116	116	18	116	116
Fund Balance, Beginning of Year	<u>1,334</u>	<u>1,487</u>	<u>1,487</u>	<u>1,487</u>	<u>1,487</u>	<u>1,487</u>
Fund Balance, End of Year	<u>\$ 1,487</u>	<u>\$ 1,603</u>	<u>\$ 1,603</u>	<u>\$ 1,505</u>	<u>\$ 1,603</u>	<u>\$ 1,603</u>

Building Inspection Special Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Permits and Licenses	\$ 59,886	\$ 57,983	\$ 57,983	\$ 32,487	\$ 59,285	\$ 59,285
Charges for Services	29,432	30,153	30,153	14,782	30,153	30,153
Other	2,690	3,129	3,129	1,550	3,183	3,183
Interest Income	207	250	250	153	250	250
Total Revenues	<u>92,215</u>	<u>91,515</u>	<u>91,515</u>	<u>48,972</u>	<u>92,871</u>	<u>92,871</u>
Expenditures						
Personnel	64,003	71,345	71,345	33,941	68,942	68,942
Supplies	251	388	388	142	388	388
Other Services	20,368	22,469	22,176	8,857	22,001	22,001
Capital Outlay	843	1,005	1,059	0	1,059	1,059
Non-Capital Outlay	282	360	789	439	873	873
Total Expenditures	<u>85,747</u>	<u>95,567</u>	<u>95,757</u>	<u>43,379</u>	<u>93,263</u>	<u>93,263</u>
Net Current Activity	6,468	(4,052)	(4,242)	5,593	(392)	(392)
Other Financing Sources (Uses)						
Transfer to Capital Project	(1,772)	(1,787)	(1,787)	(549)	(1,787)	(1,787)
Operating Transfers Out	(8,922)	(5,637)	(5,447)	(5,447)	(5,538)	(5,538)
Total Other Financing Sources (Uses)	<u>(10,694)</u>	<u>(7,424)</u>	<u>(7,234)</u>	<u>(5,995)</u>	<u>(7,325)</u>	<u>(7,325)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)						
	(4,226)	(11,476)	(11,476)	(402)	(7,717)	(7,717)
Fund Balance, Beginning of Year	<u>22,728</u>	<u>18,502</u>	<u>18,502</u>	<u>18,502</u>	<u>18,502</u>	<u>18,502</u>
Fund Balance, End of Year	<u>\$ 18,502</u>	<u>\$ 7,026</u>	<u>\$ 7,026</u>	<u>\$ 18,100</u>	<u>\$ 10,785</u>	<u>\$ 10,785</u>

Cable Television Special Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 4,408	\$ 4,445	\$ 4,445	\$ 814	\$ 4,445	\$ 4,445
Total Revenues	<u>4,408</u>	<u>4,445</u>	<u>4,445</u>	<u>814</u>	<u>4,445</u>	<u>4,445</u>
Expenditures						
Maintenance and Operations	3,638	3,904	4,680	1,311	3,904	3,904
Capital Purchases	44	2,500	1,724	53	2,500	2,500
Total Expenditures	<u>3,682</u>	<u>6,404</u>	<u>6,404</u>	<u>1,364</u>	<u>6,404</u>	<u>6,404</u>
Net Current Activity	726	(1,959)	(1,959)	(550)	(1,959)	(1,959)
Fund Balance, Beginning of Year	<u>5,192</u>	<u>5,918</u>	<u>5,918</u>	<u>5,918</u>	<u>5,918</u>	<u>5,918</u>
Fund Balance, End of Year	<u>\$ 5,918</u>	<u>\$ 3,959</u>	<u>\$ 3,959</u>	<u>\$ 5,368</u>	<u>\$ 3,959</u>	<u>\$ 3,959</u>

Child Safety Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest on Investments	\$ 9	\$ 11	\$ 11	\$ 7	\$ 11	\$ 11
Municipal Courts Collections	2,566	2,650	2,650	1,038	2,650	2,650
Harris County Collections	694	700	700	274	700	700
Total Revenues	<u>3,269</u>	<u>3,361</u>	<u>3,361</u>	<u>1,320</u>	<u>3,361</u>	<u>3,361</u>
Expenditures						
School Crossing Guard Program	3,794	3,359	3,359	569	3,359	3,359
Miscellaneous Parts and Supplies	1	2	2	2	2	2
Total Expenditures	<u>3,795</u>	<u>3,361</u>	<u>3,361</u>	<u>571</u>	<u>3,361</u>	<u>3,361</u>
Net Current Activity	(526)	0	0	749	0	0
Fund Balance, Beginning of Year	526	0	0	0	0	0
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 749</u>	<u>\$ 0</u>	<u>\$ 0</u>

Container Lease Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 0	\$ 0	\$ 4,500	\$ 2,006	\$ 4,500	\$ 4,500
Interest Income	0	0	0	1	8	8
Total Revenues	<u>0</u>	<u>0</u>	<u>4,500</u>	<u>2,007</u>	<u>4,508</u>	<u>4,508</u>
Expenditures						
Personnel	0	0	855	681	855	855
Supplies	0	0	79	0	79	79
Other Services	0	0	148	0	148	148
Capital Outlay	0	0	2,500	0	2,500	2,500
Total Expenditures	<u>0</u>	<u>0</u>	<u>3,582</u>	<u>681</u>	<u>3,582</u>	<u>3,582</u>
Net Current Activity	0	0	918	1,326	926	926
Fund Balance, Beginning of Year	0	0	0	0	0	0
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 918</u>	<u>\$ 1,326</u>	<u>\$ 926</u>	<u>\$ 926</u>

Contractor Responsibility Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	Adopted Budget	Current Budget	FY2023		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 976	\$ 775	\$ 775	\$ 470	\$ 775	\$ 775
Total Revenues	<u>976</u>	<u>775</u>	<u>775</u>	<u>470</u>	<u>775</u>	<u>775</u>
Expenditures						
Personnel	113	177	177	68	177	177
Supplies	1	1	1	0	1	1
Other Services	250	397	397	171	397	397
Debt Services and Other Uses	1,130	630	630	230	630	630
Total Expenditures	<u>1,494</u>	<u>1,205</u>	<u>1,205</u>	<u>469</u>	<u>1,205</u>	<u>1,205</u>
Net Current Activity	(518)	(430)	(430)	1	(430)	(430)
Fund Balance, Beginning of Year	<u>1,933</u>	<u>1,415</u>	<u>1,415</u>	<u>1,415</u>	<u>1,415</u>	<u>1,415</u>
Fund Balance, End of Year	<u>\$ 1,415</u>	<u>\$ 985</u>	<u>\$ 985</u>	<u>\$ 1,416</u>	<u>\$ 985</u>	<u>\$ 985</u>

Essential Public Health Services Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	Adopted Budget	Current Budget	FY2023		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 24,186	\$ 20,582	\$ 20,582	\$ 15,545	\$ 20,611	\$ 20,611
Total Revenues	<u>24,186</u>	<u>20,582</u>	<u>20,582</u>	<u>15,545</u>	<u>20,611</u>	<u>20,611</u>
Expenditures						
Personnel	9,288	15,268	15,268	4,936	15,268	15,268
Supplies	232	550	542	93	550	550
Other Services	2,597	3,056	3,064	726	3,056	3,056
Non-Capital Purchases	4	29	29	0	29	29
Capital Purchases	40	30	30	0	30	30
Total Expenditures	<u>12,161</u>	<u>18,933</u>	<u>18,933</u>	<u>5,755</u>	<u>18,933</u>	<u>18,933</u>
Net Current Activity	12,025	1,649	1,649	9,790	1,678	1,678
Fund Balance, Beginning of Year	<u>21,255</u>	<u>33,280</u>	<u>33,280</u>	<u>33,280</u>	<u>33,280</u>	<u>33,280</u>
Fund Balance, End of Year	<u>\$ 33,280</u>	<u>\$ 34,929</u>	<u>\$ 34,929</u>	<u>\$ 43,070</u>	<u>\$ 34,958</u>	<u>\$ 34,958</u>

Forensic Transition Special Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Services	\$ 516	\$ 373	\$ 373	\$ 52	\$ 373	\$ 373
Recoveries & Refunds	0	0	0	1	1	1
Total Revenues	<u>516</u>	<u>373</u>	<u>373</u>	<u>53</u>	<u>374</u>	<u>374</u>
Expenditures						
Personnel	514	363	363	156	363	363
Other Services	5	10	10	3	10	10
Total Expenditures	<u>519</u>	<u>373</u>	<u>373</u>	<u>159</u>	<u>373</u>	<u>373</u>
Net Current Activity	(3)	0	0	(106)	1	1
Fund Balance, Beginning of Year	<u>21</u>	<u>18</u>	<u>18</u>	<u>18</u>	<u>18</u>	<u>18</u>
Fund Balance, End of Year	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ (88)</u>	<u>\$ 19</u>	<u>\$ 19</u>

Health Special Revenue Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 4,794	\$ 5,377	\$ 5,377	\$ 1,790	\$ 5,377	\$ 5,377
Total Revenues	<u>4,794</u>	<u>5,377</u>	<u>5,377</u>	<u>1,790</u>	<u>5,377</u>	<u>5,377</u>
Expenditures						
Personnel	3,211	5,201	5,201	2,209	5,201	5,201
Supplies	82	121	131	15	131	131
Other Services	2,674	4,074	4,067	1,049	4,429	4,429
Non-Capital Purchases	8	64	64	0	72	72
Capital Purchases	0	111	108	0	71	71
Total Expenditures	<u>5,975</u>	<u>9,570</u>	<u>9,570</u>	<u>3,273</u>	<u>9,904</u>	<u>9,904</u>
Operating Transfers						
Operating Transfers In (Out)	400	2,430	2,430	2,030	3,430	3,430
Total Operating Transfers	<u>400</u>	<u>2,430</u>	<u>2,430</u>	<u>2,030</u>	<u>3,430</u>	<u>3,430</u>
Net Current Activity	(781)	(1,763)	(1,763)	547	(1,097)	(1,097)
Fund Balance, Beginning of Year	<u>4,773</u>	<u>3,992</u>	<u>3,992</u>	<u>3,992</u>	<u>3,992</u>	<u>3,992</u>
Fund Balance, End of Year	<u>\$ 3,992</u>	<u>\$ 2,229</u>	<u>\$ 2,229</u>	<u>\$ 4,539</u>	<u>\$ 2,895</u>	<u>\$ 2,895</u>

Historic Preservation Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 13	\$ 10	\$ 10	\$ 13	\$ 13	\$ 13
Charges for Services	193	200	200	94	200	200
Total Revenues	<u>206</u>	<u>210</u>	<u>210</u>	<u>107</u>	<u>213</u>	<u>213</u>
Expenditures						
Supplies & Other Services	124	475	475	47	475	475
Total Expenditures	<u>124</u>	<u>475</u>	<u>475</u>	<u>47</u>	<u>475</u>	<u>475</u>
Net Current Activity	82	(265)	(265)	60	(262)	(262)
Fund Balance, Beginning of Year	1,762	1,844	1,844	1,844	1,844	1,844
Fund Balance, End of Year	<u>\$ 1,844</u>	<u>\$ 1,579</u>	<u>\$ 1,579</u>	<u>\$ 1,904</u>	<u>\$ 1,582</u>	<u>\$ 1,582</u>

Houston Emergency Center Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 25,422	\$ 29,101	\$ 29,101	\$ 12,709	\$ 29,141	\$ 29,141
Total Revenues	<u>25,422</u>	<u>29,101</u>	<u>29,101</u>	<u>12,709</u>	<u>29,141</u>	<u>29,141</u>
Expenditures						
Maintenance and Operations	26,005	32,161	32,161	13,730	32,161	32,161
Total Expenditures	<u>26,005</u>	<u>32,161</u>	<u>32,161</u>	<u>13,730</u>	<u>32,161</u>	<u>32,161</u>
Net Current Activity	(583)	(3,060)	(3,060)	(1,021)	(3,020)	(3,020)
Fund Balance, Beginning of Year	4,985	4,402	4,402	4,402	4,402	4,402
Fund Balance, End of Year	<u>\$ 4,402</u>	<u>\$ 1,342</u>	<u>\$ 1,342</u>	<u>\$ 3,381</u>	<u>\$ 1,382</u>	<u>\$ 1,382</u>

Houston Transtar Center Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Grant Awards	\$ 1,584	\$ 1,597	\$ 1,597	\$ 703	\$ 1,597	\$ 1,597
Other Service Charges	899	937	937	498	937	937
Misc. Revenue	2	0	0	0	0	0
Interest Income	28	25	25	25	25	25
Total Revenues	<u>2,513</u>	<u>2,559</u>	<u>2,559</u>	<u>1,226</u>	<u>2,559</u>	<u>2,559</u>
Expenditures						
Maintenance and Operations	2,390	3,427	3,427	1,079	3,274	3,274
Total Expenditures	<u>2,390</u>	<u>3,427</u>	<u>3,427</u>	<u>1,079</u>	<u>3,274</u>	<u>3,274</u>
Net Current Activity	123	(868)	(868)	147	(715)	(715)
Fund Balance, Beginning of Year	<u>3,833</u>	<u>3,956</u>	<u>3,956</u>	<u>3,956</u>	<u>3,956</u>	<u>3,956</u>
	<u>\$ 3,956</u>	<u>\$ 3,088</u>	<u>\$ 3,088</u>	<u>\$ 4,103</u>	<u>\$ 3,241</u>	<u>\$ 3,241</u>

Laboratory Operations and Maintenance Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 462	\$ 551	\$ 551	\$ 244	\$ 551	\$ 551
Total Revenues	<u>462</u>	<u>551</u>	<u>551</u>	<u>244</u>	<u>551</u>	<u>551</u>
Expenditures						
Supplies	161	138	163	55	138	138
Other Services	294	429	404	93	429	429
Total Expenditures	<u>455</u>	<u>567</u>	<u>567</u>	<u>148</u>	<u>567</u>	<u>567</u>
Net Current Activity	7	(16)	(16)	96	(16)	(16)
Fund Balance, Beginning of Year	<u>279</u>	<u>286</u>	<u>286</u>	<u>286</u>	<u>286</u>	<u>286</u>
Fund Balance, End of Year	<u>\$ 286</u>	<u>\$ 270</u>	<u>\$ 270</u>	<u>\$ 382</u>	<u>\$ 270</u>	<u>\$ 270</u>

Local Truancy Prevention Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 639	\$ 595	\$ 595	\$ 330	\$ 595	\$ 595
Total Revenues	<u>639</u>	<u>595</u>	<u>595</u>	<u>330</u>	<u>595</u>	<u>595</u>
Expenditures						
Personnel	568	892	892	329	892	892
Supplies	1	14	14	6	14	14
Other Services and Charges	39	83	83	19	83	83
Non Capital Purchases	0	1	1	0	1	1
Total Expenditures	<u>608</u>	<u>990</u>	<u>990</u>	<u>354</u>	<u>990</u>	<u>990</u>
Net Current Activity	31	(395)	(395)	(24)	(395)	(395)
Fund Balance, Beginning of Year	<u>776</u>	<u>807</u>	<u>807</u>	<u>807</u>	<u>807</u>	<u>807</u>
Fund Balance, End of Year	<u>\$ 807</u>	<u>\$ 412</u>	<u>\$ 412</u>	<u>\$ 783</u>	<u>\$ 412</u>	<u>\$ 412</u>

Maintenance Renewal and Replacement Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Interest Income	\$ 33	\$ 39	\$ 39	\$ 59	\$ 120	\$ 120
Other Revenue	15	800	800	500	800	800
Total Revenues	<u>48</u>	<u>839</u>	<u>839</u>	<u>559</u>	<u>920</u>	<u>920</u>
Expenses						
Personnel	5,834	8,133	8,133	2,959	8,005	8,005
Supplies	2,045	3,096	2,587	542	2,587	2,587
Other Services	22,499	22,747	23,247	5,208	23,247	23,247
Capital Purchases	22	0	0	128	128	128
Non-Capital Purchases	0	5	14	6	14	14
Total Expenses	<u>30,400</u>	<u>33,981</u>	<u>33,981</u>	<u>8,843</u>	<u>33,981</u>	<u>33,981</u>
Operating Transfers						
Operating Transfers In	31,592	31,592	31,592	15,796	31,592	31,592
Total Operating Transfers	<u>31,592</u>	<u>31,592</u>	<u>31,592</u>	<u>15,796</u>	<u>31,592</u>	<u>31,592</u>
Net Current Activity	1,240	(1,550)	(1,550)	7,512	(1,469)	(1,469)
Fund Balance, Beginning of Year	<u>3,275</u>	<u>4,515</u>	<u>4,515</u>	<u>4,515</u>	<u>4,515</u>	<u>4,515</u>
Fund Balance, End of Year	<u>\$ 4,515</u>	<u>\$ 2,965</u>	<u>\$ 2,965</u>	<u>\$ 12,027</u>	<u>\$ 3,046</u>	<u>\$ 3,046</u>

Municipal Court Building Security Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 583	\$ 553	\$ 553	\$ 309	\$ 553	\$ 553
Total Revenues	<u>583</u>	<u>553</u>	<u>553</u>	<u>309</u>	<u>553</u>	<u>553</u>
Expenditures						
Personnel	3	4	4	8	15	15
Other Services	501	657	657	183	646	646
Total Expenditures	<u>504</u>	<u>661</u>	<u>661</u>	<u>191</u>	<u>661</u>	<u>661</u>
Net Current Activity	79	(108)	(108)	118	(108)	(108)
Fund Balance, Beginning of Year	<u>303</u>	<u>382</u>	<u>382</u>	<u>382</u>	<u>382</u>	<u>382</u>
Fund Balance, End of Year	\$ <u>382</u>	\$ <u>274</u>	\$ <u>274</u>	\$ <u>500</u>	\$ <u>274</u>	\$ <u>274</u>

Municipal Court Technology Fee Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Court Fines	\$ 503	\$ 481	\$ 481	\$ 259	\$ 481	\$ 481
Interest Income	13	14	14	11	22	22
Misc.	300	300	300	0	300	300
Total Revenues	<u>816</u>	<u>795</u>	<u>795</u>	<u>270</u>	<u>803</u>	<u>803</u>
Expenditures						
Personnel	224	232	232	116	232	232
Supplies	0	10	10	0	10	10
Other Services	651	930	930	619	930	930
Equipment	1	115	115	0	115	115
Total Expenditures	<u>876</u>	<u>1,287</u>	<u>1,287</u>	<u>735</u>	<u>1,287</u>	<u>1,287</u>
Net Current Activity	(60)	(492)	(492)	(465)	(484)	(484)
Fund Balance, Beginning of Year	<u>1,852</u>	<u>1,792</u>	<u>1,792</u>	<u>1,792</u>	<u>1,792</u>	<u>1,792</u>
Fund Balance, End of Year	\$ <u>1,792</u>	\$ <u>1,300</u>	\$ <u>1,300</u>	\$ <u>1,327</u>	\$ <u>1,308</u>	\$ <u>1,308</u>

Municipal Jury Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Jury Revenue	\$ 11	\$ 10	\$ 10	\$ 6	\$ 10	\$ 10
Total Revenues	<u>11</u>	<u>10</u>	<u>10</u>	<u>6</u>	<u>10</u>	<u>10</u>
Expenses						
Personnel	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	11	10	10	6	10	10
Fund Balance, Beginning of Year	<u>11</u>	<u>22</u>	<u>22</u>	<u>22</u>	<u>22</u>	<u>22</u>
Fund Balance, End of Year	<u>\$ 22</u>	<u>\$ 32</u>	<u>\$ 32</u>	<u>\$ 28</u>	<u>\$ 32</u>	<u>\$ 32</u>

ParkHouston Special Revenue Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Parking Violations	\$ 8,491	\$ 9,963	\$ 9,963	\$ 3,546	\$ 9,994	\$ 9,994
Parking Fees	9,413	9,544	9,544	4,482	9,628	9,628
Permit Fees	244	268	268	118	268	268
Other Revenue	34	22	22	41	52	52
Interest Income	46	42	42	39	42	42
Total Revenues	<u>18,228</u>	<u>19,839</u>	<u>19,839</u>	<u>8,226</u>	<u>19,984</u>	<u>19,984</u>
Expenses						
Personnel	5,653	7,071	7,071	2,857	7,071	7,071
Supplies	353	422	422	199	422	422
Other Services	5,658	6,199	6,199	2,809	6,199	6,199
Capital Outlay	0	240	240	0	240	240
Non-Capital Outlay	80	100	100	0	100	100
Total Expenses	<u>11,744</u>	<u>14,032</u>	<u>14,032</u>	<u>5,865</u>	<u>14,032</u>	<u>14,032</u>
Net Current Activity	6,484	5,807	5,807	2,361	5,953	5,953
Other Financing Sources (Uses)						
Operating Transfers - In (Out)	(5,159)	(5,470)	(5,470)	0	(5,470)	(5,470)
Transfers for Interest	(1,236)	(1,236)	(1,236)	0	(1,236)	(1,236)
Total Other Financing Sources (Uses)	<u>(6,395)</u>	<u>(6,706)</u>	<u>(6,706)</u>	<u>0</u>	<u>(6,706)</u>	<u>(6,706)</u>
Net Current Activity	89	(899)	(899)	2,361	(754)	(754)
Fund Balance, Beginning of Year	<u>2,114</u>	<u>2,203</u>	<u>2,203</u>	<u>2,203</u>	<u>2,203</u>	<u>2,203</u>
Fund Balance, End of Year	<u>\$ 2,203</u>	<u>\$ 1,304</u>	<u>\$ 1,304</u>	<u>\$ 4,564</u>	<u>\$ 1,449</u>	<u>\$ 1,449</u>

Parks Golf Special Revenue Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 3,341	\$ 3,648	\$ 3,648	\$ 1,379	\$ 3,648	\$ 3,648
Rental of Property	875	890	890	418	890	890
Interest Income	10	15	15	11	15	15
Golf	3,198	3,210	3,210	1,433	3,210	3,210
Other	28	35	35	16	35	35
Total Revenues	<u>7,452</u>	<u>7,798</u>	<u>7,798</u>	<u>3,257</u>	<u>7,798</u>	<u>7,798</u>
Expenses						
Personnel	4,145	4,755	4,755	2,103	4,755	4,755
Supplies	1,169	1,191	1,138	750	1,138	1,138
Other Services	1,573	1,887	1,940	1,014	1,940	1,940
Total Expenses	<u>6,887</u>	<u>7,833</u>	<u>7,833</u>	<u>3,867</u>	<u>7,833</u>	<u>7,833</u>
Operating Transfers						
Operating Transfers Out	(200)	(200)	(200)	0	(200)	(200)
Total Operating Transfers	<u>(200)</u>	<u>(200)</u>	<u>(200)</u>	<u>0</u>	<u>(200)</u>	<u>(200)</u>
Net Current Activity	365	(235)	(235)	(610)	(235)	(235)
Fund Balance, Beginning of Year	<u>1,411</u>	<u>1,776</u>	<u>1,776</u>	<u>1,776</u>	<u>1,776</u>	<u>1,776</u>
Fund Balance, End of Year	<u>\$ 1,776</u>	<u>\$ 1,541</u>	<u>\$ 1,541</u>	<u>\$ 1,166</u>	<u>\$ 1,541</u>	<u>\$ 1,541</u>

Parks Special Revenue Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 570	\$ 442	\$ 442	\$ 232	\$ 442	\$ 442
Facility Admissions/User Fees	170	232	232	77	232	232
Program Fees	289	438	438	120	438	438
Rental of Property	432	636	636	234	631	631
Licenses and Permits	175	143	143	81	143	143
Interest Income	19	18	18	24	24	24
Tennis	250	211	211	111	211	211
Other	981	698	698	159	699	699
Total Revenues	<u>2,886</u>	<u>2,818</u>	<u>2,818</u>	<u>1,038</u>	<u>2,820</u>	<u>2,820</u>
Expenses						
Personnel	890	1,114	1,114	478	1,114	1,114
Supplies	430	710	704	201	704	704
Other Services	763	1,416	1,384	200	1,384	1,384
Capital Outlay	0	60	98	0	98	98
Total Expenses	<u>2,083</u>	<u>3,300</u>	<u>3,300</u>	<u>879</u>	<u>3,300</u>	<u>3,300</u>
Operating Transfers						
Operating Transfers (In)	200	200	200	0	200	200
Operating Transfers (Out)	(57)	0	0	0	0	0
Total Operating Transfers	<u>143</u>	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>	<u>200</u>
Net Current Activity	946	(282)	(282)	159	(280)	(280)
Fund Balance, Beginning of Year	<u>1,447</u>	<u>2,393</u>	<u>2,393</u>	<u>2,393</u>	<u>2,393</u>	<u>2,393</u>
Fund Balance, End of Year	<u>\$ 2,393</u>	<u>\$ 2,111</u>	<u>\$ 2,111</u>	<u>\$ 2,552</u>	<u>\$ 2,113</u>	<u>\$ 2,113</u>

Planning & Development Special Revenue Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Tower Application Fees	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Admin. Fees - License & Permits	498	490	490	235	490	490
Hazardous Materials Permit	2	4	4	2	4	4
Hotel & Motel Ordinance	4	4	4	1	4	4
Platting Fees	10,156	9,521	9,521	4,386	9,521	9,521
Interest Income	56	90	90	63	90	90
Other Service Charges	530	591	591	172	591	591
Total Revenues	<u>11,247</u>	<u>10,701</u>	<u>10,701</u>	<u>4,860</u>	<u>10,701</u>	<u>10,701</u>
Expenditures						
Personnel	5,332	6,755	6,755	2,626	6,755	6,755
Supplies	26	66	66	29	66	66
Other Services	4,227	5,061	5,061	905	5,061	5,061
Total Expenditures	<u>9,585</u>	<u>11,882</u>	<u>11,882</u>	<u>3,560</u>	<u>11,882</u>	<u>11,882</u>
Net Current Activity	1,662	(1,181)	(1,181)	1,300	(1,181)	(1,181)
Fund Balance, Beginning of Year	<u>7,014</u>	<u>8,676</u>	<u>8,676</u>	<u>8,676</u>	<u>8,676</u>	<u>8,676</u>
Fund Balance, End of Year	<u>\$ 8,676</u>	<u>\$ 7,495</u>	<u>\$ 7,495</u>	<u>\$ 9,976</u>	<u>\$ 7,495</u>	<u>\$ 7,495</u>

Police Special Services Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Police Fees	\$ 4,018	\$ 4,514	\$ 4,514	\$ 1,349	\$ 4,521	\$ 4,521
Interest Income	54	100	100	53	100	100
Other	3,319	2,102	2,102	634	2,252	2,252
Interfund Transfers	1,210	1,210	1,210	230	1,210	1,210
Total Revenues	<u>8,601</u>	<u>7,926</u>	<u>7,926</u>	<u>2,266</u>	<u>8,083</u>	<u>8,083</u>
Expenditures						
Personnel	9,600	5,663	5,663	2,334	5,663	5,663
Supplies	79	3,085	3,194	1,927	3,194	3,194
Other Services	1,353	2,083	1,975	400	1,975	1,975
Capital Purchases	25	90	90	0	90	90
Non-Capital Purchases	0	12	12	0	12	12
Total Expenditures	<u>11,057</u>	<u>10,933</u>	<u>10,933</u>	<u>4,662</u>	<u>10,933</u>	<u>10,933</u>
Net Current Activity	(2,455)	(3,007)	(3,007)	(2,396)	(3,007)	(3,007)
Fund Balance, Beginning of Year	<u>10,643</u>	<u>8,187</u>	<u>8,187</u>	<u>8,187</u>	<u>\$ 8,187</u>	<u>\$ 8,187</u>
Fund Balance, End of Year	<u>\$ 8,187</u>	<u>\$ 5,180</u>	<u>\$ 5,180</u>	<u>\$ 5,791</u>	<u>\$ 5,337</u>	<u>\$ 5,337</u>

Recycling Revenue Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 220	\$ 243	\$ 243	\$ 92	\$ 218	\$ 218
Interest Income	18	20	20	41	41	41
Miscellaneous	2,406	150	150	321	321	321
Total Revenues	<u>2,644</u>	<u>413</u>	<u>413</u>	<u>453</u>	<u>579</u>	<u>579</u>
Expenditures						
Personnel	380	441	441	192	441	441
Supplies	1	3	3	8	11	11
Other Services	164	2,090	2,090	108	2,082	2,082
Capital/Non-Capital Purchases	66	66	66	0	66	66
Total Expenditures	<u>611</u>	<u>2,600</u>	<u>2,600</u>	<u>308</u>	<u>2,600</u>	<u>2,600</u>
Operating Transfers						
Operating Transfers In	3,863	3,863	3,863	0	3,863	3,863
Operating Transfers (Out)	(1,568)	(1,568)	(1,568)	0	(1,568)	(1,568)
Total Operating Transfers	<u>2,295</u>	<u>2,295</u>	<u>2,295</u>	<u>0</u>	<u>2,295</u>	<u>2,295</u>
Net Current Activity	4,328	108	108	145	274	274
Fund Balance, Beginning of Year	<u>1,257</u>	<u>5,585</u>	<u>5,585</u>	<u>5,585</u>	<u>5,585</u>	<u>5,585</u>
Fund Balance, End of Year	<u>\$ 5,585</u>	<u>\$ 5,693</u>	<u>\$ 5,693</u>	<u>\$ 5,730</u>	<u>\$ 5,859</u>	<u>\$ 5,859</u>

Special Waste Transportation and Inspection Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 3,042	\$ 3,039	\$ 3,039	\$ 1,733	\$ 3,039	\$ 3,039
Other Interfund Services	1,211	1,240	1,240	249	1,240	1,240
Total Revenues	<u>4,253</u>	<u>4,279</u>	<u>4,279</u>	<u>1,982</u>	<u>4,279</u>	<u>4,279</u>
Expenditures						
Personnel	4,715	4,513	4,513	1,479	4,513	4,513
Supplies	83	86	66	17	66	66
Other Services	263	716	736	179	736	736
Non-Capital Purchases	90	36	36	(57)	36	36
Total Expenditures	<u>5,151</u>	<u>5,351</u>	<u>5,351</u>	<u>1,618</u>	<u>5,351</u>	<u>5,351</u>
Operating Transfers						
Operating Transfers In (Out)	350	350	350	(58)	350	350
Total Operating Transfers	<u>350</u>	<u>350</u>	<u>350</u>	<u>(58)</u>	<u>350</u>	<u>350</u>
Net Current Activity	(548)	(722)	(722)	306	(722)	(722)
Fund Balance, Beginning of Year	<u>1,836</u>	<u>1,288</u>	<u>1,288</u>	<u>1,288</u>	<u>1,288</u>	<u>1,288</u>
Fund Balance, End of Year	<u>\$ 1,288</u>	<u>\$ 566</u>	<u>\$ 566</u>	<u>\$ 1,594</u>	<u>\$ 566</u>	<u>\$ 566</u>

Swimming Pool Safety Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,488	\$ 1,494	\$ 1,494	\$ 664	\$ 1,494	\$ 1,494
Total Revenues	<u>1,488</u>	<u>1,494</u>	<u>1,494</u>	<u>664</u>	<u>1,494</u>	<u>1,494</u>
Expenditures						
Personnel	874	1,742	1,742	664	1,742	1,742
Supplies	20	22	22	3	22	22
Other Services	332	525	525	79	525	525
Non-Capital Purchases	5	9	9	0	9	9
Capital Purchases	65	216	216	0	216	216
Total Expenditures	<u>1,296</u>	<u>2,514</u>	<u>2,514</u>	<u>746</u>	<u>2,514</u>	<u>2,514</u>
Net Current Activity	192	(1,020)	(1,020)	(82)	(1,020)	(1,020)
Fund Balance, Beginning of Year	<u>1,155</u>	<u>1,347</u>	<u>1,347</u>	<u>1,347</u>	<u>1,347</u>	<u>1,347</u>
Fund Balance, End of Year	<u>\$ 1,347</u>	<u>\$ 327</u>	<u>\$ 327</u>	<u>\$ 1,265</u>	<u>\$ 327</u>	<u>\$ 327</u>

Tourism Promotion Special Revenue Fund
For the period ended December 31, 2022
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 34	\$ 38	\$ 38	\$ 22	\$ 38	\$ 38
Interest Income	25	36	36	27	36	36
Others	15,588	18,245	18,245	4,463	18,245	18,245
Total Revenues	<u>15,647</u>	<u>18,319</u>	<u>18,319</u>	<u>4,512</u>	<u>18,319</u>	<u>18,319</u>
Expenditures						
Personnel	2,631	3,073	3,073	1,473	3,073	3,073
Supplies	160	141	136	51	136	136
Other Services	14,863	17,583	17,588	4,554	17,588	17,588
Non-Capital Purchases	11	25	25	0	25	25
Total Expenditures	<u>17,665</u>	<u>20,822</u>	<u>20,822</u>	<u>6,078</u>	<u>20,822</u>	<u>20,822</u>
Operating Transfers						
Operating Transfers In	2,413	2,465	2,465	983	2,469	2,469
Operating Transfers (Out)	(300)	(300)	(300)	0	(304)	(304)
Total Operating Transfers	<u>2,113</u>	<u>2,165</u>	<u>2,165</u>	<u>983</u>	<u>2,165</u>	<u>2,165</u>
Net Current Activity	95	(338)	(338)	(583)	(338)	(338)
Fund Balance, Beginning of Year	<u>3,578</u>	<u>3,673</u>	<u>3,673</u>	<u>3,673</u>	<u>3,673</u>	<u>3,673</u>
Fund Balance, End of Year	<u>\$ 3,673</u>	<u>\$ 3,335</u>	<u>\$ 3,335</u>	<u>\$ 3,090</u>	<u>\$ 3,335</u>	<u>\$ 3,335</u>



City of Houston, Texas
Commercial Paper Issued and Available
For the period end December 31, 2022
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY23	Draws Month	Refunded FY23	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i><u>Voter Authorized 2001; 2006; 2012 and 2017 Elections</u></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	30.00	15.00	0.00	41.00	84.00
Series H-2	10.00	0.00	0.00	36.00	64.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	43.70	38.70	0.00	31.30	68.70
Series E2- Equipment & Capital	5.00	0.00	40.00	70.00	0.00
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	88.70	53.70	40.00	708.30	216.70
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	79.00	22.00	0.00	86.00	264.00
Total Airport System	79.00	22.00	0.00	86.00	264.00
Convention & Entertainment					
Series A	0.00	0.00	6.00	55.00	20.00
Series B	0.00	0.00	0.00	49.00	1.00
Total Convention and Entertainment	0.00	0.00	6.00	104.00	21.00
Totals	\$167.70	\$75.70	\$46.00	\$1,598.30	\$501.70

City of Houston, Texas
Total Outstanding Debt
For the period end December 31, 2022
(amounts expressed in thousands)

	December 31, 2022	December 31, 2021
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	1,682,020	1,918,293
Commercial Paper Notes ^(b)	216,700	81,300
Pension Obligations	1,469,410	1,497,630
Certificates of Obligations	12,365	13,680
Subtotal	3,380,495	3,510,903
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	6,194,825	6,453,210
Combined Utility System Commercial Paper Notes ^(c)	0	-
Water and Sewer System Revenue Bonds ^(d)	130,249	139,871
Contract Revenue Obligations - CWA	44,570	48,870
Combined Utility System Subordinate Lien	432,490	445,115
Airport System		
Airport System Subordinate Lien	2,055,965	2,133,665
Airport System Sr. Lien Commercial Paper Notes ^(e)	264,000	104,000
Airport Special Facilities Revenue Bonds ^(f)	1,153,100	1,172,125
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ^(g)	513,940	543,496
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B ^(h)	21,000	27,000
Subtotal	10,810,139	11,067,352
Total Debt Payable by the City	\$14,190,634	\$14,578,255

- (a) In November 2001, voters authorized \$776 million in tax bonds. In November 2006, voters authorized \$625 million in tax bonds. In November 2012, voters authorized \$410 million in tax bonds. In November 2017, voters authorized \$495 million in tax bonds.
- (b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs Series E-1: \$100 million, E-2: \$100 million, G-1: \$75 million, G-2: \$125 million, H-2: \$100 million, J: \$125 million, K1: \$200 million and K2: \$100 million.
- (c) The City has authorized \$700 million in Combined Utility System Commercial Paper Notes.
- (d) As of December 31, 2022, total outstanding includes \$157.3 million accreted value of capital appreciation bonds.
- (e) The City authorized the increase of Airport Senior Lien Commercial Paper Notes Series A&B from \$150 million to \$350 million. In May 2016, the Airport Inferior Lien appropriation facilities was also increased from \$225 million to \$450 million.
- (f) The City of Houston is not legally obligated for payment of the debt service for the Special Facilitated Revenue Bonds. All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues.
- (g) As of December 31, 2022, total outstanding includes \$95.9 million accreted value of capital appreciation bonds.
- (h) The City authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series A in October 2017, and authorized \$50 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series B in May 2019.

City of Houston, Texas
Voter-Authorized Obligations
For the period end December 31, 2022
(amounts expressed in thousands)

<u>Purposes</u>	<u>Voter Authorized</u>	<u>Approved by City Council for Issuance as Commercial Paper Notes</u>	<u>Commercial Paper Issued</u> ^(a)	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
November 2001 Election					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 471,300	\$ 2,700	\$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements ^(b)	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
Total	<u>776,000</u>	<u>776,000</u>	<u>773,300</u>	<u>2,700</u>	<u>2,700</u>
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	<u>\$ 625,000</u>	<u>\$ 524,950</u>	<u>\$ 394,979</u>	<u>\$ 129,971</u>	<u>\$ 230,021</u>
November 2012 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	\$ 166,000	\$ 166,000	\$ 144,588	21,412	21,412
Public Safety	\$ 144,000	\$ 144,000	\$ 144,000	0	0
Permanent and General Improvements ^(b)	\$ 57,000	\$ 57,000	\$ 51,857	5,143	5,143
Public Libraries	\$ 28,000	\$ 28,000	\$ 28,000	0	0
Low Income Housing	\$ 15,000	\$ 10,188	\$ 4,808	5,380	10,192
Total	<u>\$ 410,000</u>	<u>\$ 405,188</u>	<u>\$ 373,253</u>	<u>\$ 31,935</u>	<u>\$ 36,747</u>
November 2017 Election					
Streets, Bridges, Traffic Control	\$ -	-	\$ -	\$ -	\$ -
Parks and Recreation	\$ 104,000	53,918	\$ -	53,918	104,000
Public Safety	\$ 159,000	159,000	\$ 35,380	123,620	123,620
Permanent and General Improvements ^(b)	\$ 109,000	92,634	\$ 49,274	43,360	59,726
Public Libraries	\$ 123,000	52,799	\$ 29,784	23,015	93,216
Low Income Housing	\$ -	-	\$ -	-	\$ -
Total	<u>\$ 495,000</u>	<u>\$ 358,351</u>	<u>\$ 114,438</u>	<u>\$ 243,913</u>	<u>\$ 380,562</u>
Combined Total (2001, 2006, 2012 and 2017 Elections)	<u>\$ 2,306,000</u>	<u>\$ 2,064,489</u>	<u>\$ 1,655,970</u>	<u>\$ 408,519</u>	<u>\$ 650,030</u>

(a) As of December 31, 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

12/31/2022
(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⁾	6/30/2021	\$3,994.3	\$2,350.6	\$198.9	(\$335.8)

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 as required by GASB 75 (a component of Total OPEB Liability) 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.

Seperately, the City has paid \$32.560 million in the current fiscal year to date. In fiscal year 2022, the City paid \$61.487 million in retiree health insurance and long term disability costs.

CITY OF HOUSTON

PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

12/31/2022

PAYMENTS					
(amounts expressed in thousands)					
	FY2022	FY2023			
	Actual Payments	City Payment Contribution ¹	Employee Payment Rate	Current Budget	Year to Date Actual
Firefighter Plan					
General Fd. & Other Fds.	\$ 81,351	26.89%	10.5%	\$ 70,611	\$ 36,753
Total Firefighter Plan	81,351			70,611	36,753
Police Plan					
General Fd. & Other Fds.	152,375	31.98%	10.5%	165,191	78,963
Total Police Plan	152,375			165,191	78,963
Municipal Plan					
General Fund	59,744	8.44%	Group A: 8%	68,544	30,892
Other Funds	137,597	+	Group B: 4%	159,770	70,144
Total Municipal Plan ³	197,341	\$142.05M	Group D ² : 3%	228,314	101,036
Total All Three Plans	\$ 431,067			\$ 464,116	\$ 216,752

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	6/30/2022	(130.3)	102.6%
Police Plan	6/30/2022	723.7	90.5%
Municipal Plan	6/30/2022	1,609.8	71.1%

Note 1: City contribution rates are based on SB2190.

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

Note 3: 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 \$725,402.

Note 4: Reported per FY2022 ACFR.

Note 5: Net pension liability increased marginally due to adverse market conditions in FY2022.

City of Houston, Texas
Civic Art Program Appropriation
For the quarter ended December 31, 2022
(amounts expressed in thousands)

<u>Program</u>	<u>Appropriated</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>
Public Improvements					
Police	\$ 386	\$ 36	\$ 88	\$ 196	\$ 65
Fire	871	573	18	0	281
Public Works	51	55	0	0	(4)
Solid Waste	186	173	0	0	13
Library	570	259	192	41	78
Parks & Recreation	476	117	85	158	116
Health	991	326	163	117	385
Mayor	54	4	0	0	51
General Government	377	50	123	3	201
Total Public Improvement	<u>3,962</u>	<u>1,593</u>	<u>669</u>	<u>515</u>	<u>1,186</u>
Airport System	11,179	4,044	1,682	2,425	3,028
Houston Public Works	678	259	103	0	316
Citywide Totals	<u><u>\$ 15,818</u></u>	<u><u>\$ 5,895</u></u>	<u><u>\$ 2,454</u></u>	<u><u>\$ 2,939</u></u>	<u><u>\$ 4,530</u></u>

FY2023 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2022 Actual	FY2023 Adopted	FY2023 December	FY2023 (1) YTD AVG	Overtime FY2022 Actual	Overtime FY2023 Adopted	Overtime FY2023 YTD AVG
ENTERPRISE FUNDS							
Aviation	1,115.1	1,151.9	1,198.7	1,140.4	57.8	51.5	68.2
HPW - Combined Utility System	2,083.2	2,328.8	2,121.3	2,043.1	162.0	94.9	215.6
TOTAL ENTERPRISE FUNDS	3,198.3	3,480.7	3,320.0	3,183.5	219.8	146.4	283.8
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	164.5	185.5	168.5	166.2	3.0	2.1	2.1
City Controller	49.9	53.9	45.0	47.6	0.0	0.0	0.0
City Council	71.2	79.5	68.8	68.4	0.0	0.0	0.0
City Secretary	7.1	9.3	7.0	7.0	1.1	0.0	0.8
Finance Department	98.4	116.4	95.6	90.6	0.0	0.0	0.0
Fire Department	95.7	96.1	93.7	94.2	1.8	0.6	1.9
General Services	132.5	154.3	142.3	141.0	1.5	2.1	1.8
Housing & Community Development	0.3	0.3	0.2	0.3	0.0	0.0	0.0
Houston Health Department	350.5	374.8	303.9	310.3	8.9	3.4	5.1
Houston Public Works	7.7	8.5	8.6	8.9	0.0	0.0	0.0
Human Resources	36.5	152.7	0.0	41.1	0.0	0.0	0.0
Legal	96.5	105.9	100.7	99.5	0.0	0.0	0.0
Library	407.1	478.4	418.3	417.2	0.0	0.0	0.0
Mayor's Office	36.3	36.6	35.1	34.9	0.0	0.0	0.0
Municipal Courts Department	236.6	246.1	225.9	223.7	0.0	0.0	0.0
Neighborhoods	77.7	88.8	78.8	77.6	0.4	0.8	0.2
Office of Business Opportunity	28.4	43.1	26.3	28.3	0.0	0.0	0.0
Parks & Recreation	533.9	695.1	507.8	539.7	11.7	9.8	12.1
Planning & Development	21.5	23.1	20.0	20.3	0.0	0.0	0.0
Police Department	817.8	939.7	816.3	813.9	35.5	15.9	40.5
Solid Waste Management	390.5	426.9	401.0	388.0	118.1	65.3	107.7
SUBTOTAL MUNICIPAL	3,660.6	4,315.0	3,563.8	3,618.7	182.0	100.0	172.2
GENERAL FUND CADETS							
Fire Department	133.2	223.5	154.0	138.4	0.0	0.0	0.0
Police Department	173.9	177.6	129.3	137.5	0.0	0.0	0.0
SUBTOTAL CADET	307.1	401.1	283.3	275.9	0.0	0.0	0.0

FY2023 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2022 Actual	FY2023 Adopted	FY2023 December	FY2023 (1) YTD AVG	Overtime FY2022 Actual	Overtime FY2023 Adopted	Overtime FY2023 YTD AVG
GENERAL FUND CLASSIFIED							
Fire Department	3,630.5	3,673.7	3,644.6	3,645.1	490.6	472.3	488.3
Police Department	5,064.0	5,171.3	4,969.9	4,962.9	358.0 (2)	86.6	315.2 (2)
SUBTOTAL CLASSIFIED	8,694.5	8,845.0	8,614.5	8,608.0	848.6	558.9	803.5
TOTAL GENERAL FUND	12,662.2	13,561.1	12,461.6	12,502.6	1,030.6	658.9	975.7
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	173.7	202.0	158.3	164.5	3.9	1.2	5.9
Finance Department	55.7	60.2	52.9	53.6	0.0	0.0	0.0
Fleet Management	340.6	381.4	320.0	320.4	32.4	35.4	35.1
General Services	101.4	127.5	103.1	102.9	1.5	3.4	1.6
Housing & Community Development	286.0	0.0	267.1	266.7	0.1	0.0	0.0
Houston Emergency Center	196.1	257.2	183.1	183.0	31.4	16.6	32.7
Houston Health Department	984.5	276.0	1,061.7	1,048.3	22.9	4.5	29.0
Houston Information Technology Services	178.4	210.6	176.7	179.6	3.1	2.5	3.6
Houston Public Works	1,683.9	1,851.9	1,635.3	1,631.7	95.5	84.0	98.9
Human Resources	253.0	296.0	260.3	253.8	0.1	0.1	0.0
Legal	55.4	61.4	56.8	56.6	0.0	0.0	0.0
Library	8.6	0.0	8.8	7.4	0.0	0.0	0.0
Mayor's Office	70.1	44.7	71.0	72.7	0.3	0.3	0.4
Municipal Courts Department	7.6	11.0	8.8	6.7	0.0	0.0	0.0
Neighborhoods	35.3	0.0	32.2	31.1	0.1	0.0	0.0
Office of Business Opportunity	1.5	2.0	2.0	1.7	0.0	0.0	0.0
Parks & Recreation	93.6	119.8	102.8	96.0	8.8	3.1	9.5
Planning	61.2	71.0	56.8	57.1	0.5	1.2	0.8
Police Department - Cadet	0.0	0.0	48.0	39.3	0.0	0.0	0.0
Police Department - Classified	39.5	22.0	89.5	93.8	4.8 (2)	71.9	6.5 (2)
Police Department - Municipal	43.0	15.0	41.2	42.1	2.0	3.3	1.6
Solid Waste Management	3.5	5.0	3.0	3.5	0.2	0.2	0.4
TOTAL GRANTS & OTHER FUNDS	4,672.6	4,014.7	4,739.4	4,712.5	207.6	227.7	226.0
CITY-WIDE TOTAL	20,533.1	21,056.5	20,521.0	20,398.6	1,458.0	1,033.0	1,485.5

(1) YTD numbers measure the periods 07/01/2022 through 12/31/2022.

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

(3) FY2023 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.

Container Lease Fund (2313)

The fund was created in FY2023 and is administered by the Solid Waste Department. This fund was created to receive the revenues from container lease fees which are to be used exclusively for both black and green containers purchase and maintenance, parts, and tools replacement, rolling stock, and personnel to support deliveries in the four solid waste operations quadrants.

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.

