

Monthly Financial and Operations Report
Table of Contents

	Page
<u>INTRODUCTION</u>	
Controller's Office Letter of Transmittal.....	1
Quarterly Swap Agreements Disclosure.....	4
Finance Department Letter of Transmittal.....	6
Finance - Major Variances from Adopted Budget.....	11
Key Economic Indicators.....	13
Sales Tax Growth and General Fund Comparative Fund Balance.....	14
<u>I. GENERAL FUND</u>	
Comparative Projections.....	15
ARPA Local Fiscal Recovery.....	16
Harvey - CDBG Disaster Recovery.....	17
Harvey - Disaster Recovery.....	18
<u>II. ENTERPRISE FUNDS</u>	
Aviation.....	19
Convention and Entertainment Facilities	20
Combined Utility System	21
Storm Water Fund.....	22
Dedicated Drainage and Street Renewal - Ad Valorem	23
Dedicated Drainage and Street Renewal - Drainage Charge	24
Dedicated Drainage and Street Renewal - Metro ET AL	25
<u>III. RISK MANAGEMENT FUNDS</u>	
Health Benefits.....	26
Long-Term Disability.....	27
Property and Casualty.....	28
Workers' Compensation.....	29
<u>IV. SPECIAL REVENUE FUNDS</u>	
Asset Forfeiture Fund	30
Auto Dealers Special Revenue Fund.....	30
BARC Special Revenue Fund.....	31
Bayou Greenway 2020 Fund.....	31
Building Inspection Special Fund.....	32
Cable Television Special Fund.....	32
Child Safety Fund.....	33
Container Lease Fund.....	33
Contractor Responsibility Fund.....	34
Essential Public Health Services Fund.....	34
Forensic Transition Special Fund.....	35
Health Special Revenue Fund.....	35
Historic Preservation Fund.....	36
Houston Emergency Center Fund.....	36
Houston Transtar Center Fund.....	37
Laboratory Operations & Maintenance Fund.....	37
Local Truancy Prevention & Diversion Fund	38
Maintenance Renewal and Replacement Fund.....	38
Municipal Court Building Security Fund.....	39
Municipal Court Technology Fee Fund.....	39
Municipal Jury Fund.....	40
ParkHouston Special Revenue Fund.....	40
Parks Golf Special Revenue Fund.....	41
Parks Special Revenue Fund	41
Planning & Development Special Revenue Fund.....	42
Police Special Services Fund.....	42
Recycling Revenue Fund.....	43
Special Waste Transportation & Inspection Fund.....	43
Swimming Pool Safety Fund.....	44
Tourism Promotion Special Revenue Fund.....	44
<u>V. OTHER FUNDS</u>	
Commercial Paper Issued and Available.....	45
Total Outstanding Debt.....	46
Voter Authorized Obligations.....	47
Other Post Employment Benefit (OPEB) Liabilities	48
City Pension Fund Contribution Summary.....	49
Civic Art Program Appropriation.....	50
<u>VI. APPENDICES</u>	
FTE Report.....	51
Fund Descriptions.....	53

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



OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

CHRIS B. BROWN

To: Mayor Sylvester Turner
City Council Members

From: Chris B. Brown
City Controller

Date: July 28, 2023

Subject: June 2023 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended June 30, 2023.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$442.4 million for FY2023. This is \$7.6 million lower than the projection of the Finance Department. The difference is due to a \$7.6 million lower revenue projection than the Finance Department. Based on our current projections, the fund balance will be approximately \$268.8 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 \$23.7 million from the May 2023 report primarily as follows:

- Property Tax increased by \$9.4 million due to higher than anticipated collections.
- Industrial Assessments increased by \$5.9 million due to higher than anticipated receipts.
- Sales Tax increased by \$5.0 million due to higher than anticipated receipts.
- Electric Franchise Fees increased by \$700,000 due to higher than anticipated receipts.
- Licenses and Permits increased by \$600,000 due to higher than anticipated receipts primarily from liquor licenses, food dealers permits, and limousine permits.
- Charges for Services increased by \$2.5 million due to higher than anticipated ambulance fee collections.
- Direct Interfund Charges decreased by \$1.0 million due to lower chargeback for police services provided to the Houston Airport System and contract compliance services provided to Houston Public Works.

Expenditure estimates decreased by \$22.8 million from the May 2023 report due to hiring delays and personnel cost savings, as well as savings on supplies and services, in the following departments:

- Administration and Regulatory Affairs: \$2.1 million
- City Controller: \$638,000
- Finance Department: \$2.7 million
- Health Department: \$2.0 million
- Legal Department: \$1.0 million
- Library: \$1.0 million
- Municipal Court: \$1.8 million
- Department of Neighborhoods: \$783,000

**Mayor Sylvester Turner
City Council Members
June 2023 Monthly Financial Report**

- Office of Business Opportunity: \$1.1 million
- Parks and Recreation: \$3.5 million
- Planning and Development: \$747,000; and
- Police: \$5.0 million

ENTERPRISE FUNDS

- Aviation Operating Fund
 - Total Operating Revenues increased by \$12.6 million due to increased travel demand resulting increases in Parking and Concession Revenues and Building and Ground Area Rental Fees.
 - Total Operating Expenses increased by \$1.8 million due to an increase of \$3.2 million in Supplies and Services Expenses offset by a decrease of \$1.5 million in Personnel Costs.
 - Non-operating Revenues increased by \$17.6 million. This increase is attributable to higher Interest Income and a land sale of \$10.5 million to Houston Public Works.
 - Total Transfers from the Revenue Fund to the Airport Improvement Fund increased by \$28.4 million.
- Convention and Entertainment Facilities Operating Fund
 - Total Operating Revenues increased by \$1.1 million due to an increase in Parking Revenues.
 - Non-Operating Revenues increased by \$2.3 million due to higher than anticipated Hotel Occupancy Tax receipts.
- Combined Utility System
 - Total Operating Revenues increased by \$17.2 million primarily due to higher than anticipated Water and Sewer Revenue.
 - Total Operating Expenses decreased by \$26.4 million primarily due to contract delays, personnel savings, and lower than anticipated spending on Electricity, Gas, and Non-Capital Equipment.
 - Non-operating Revenues increased by \$5.0 million. This increase is primarily attributable to higher Interest Income.
 - Total Transfers decreased by \$20.9 million due to lower than anticipated Debt Service Transfer, Equipment Acquisition, and Transfers to the Storm Water Fund.
- Storm Water Fund
 - Total Revenues decreased by \$3.3 million due to a decrease of \$3.0 million in Transfers from the Combined Utility System and a decrease of \$300,000 in Other Interfund Services.
 - Total Expenditures decreased by \$3.3 million due to lower than anticipated Personnel Costs, Supplies, and Other Services.

**Mayor Sylvester Turner
City Council Members
June 2023 Monthly Financial Report**

- Dedicated Drainage & Street Renewal Fund – Ad Valorem
 - Total Expenditures decreased by \$21.1 million primarily due to a decrease of \$22.0 million in Capital Outlay offset by an increase of \$801,000 in Chapter 380 Agreement Transfers.
- Dedicated Drainage & Street Renewal Funds – Drainage Charge
 - Total Revenues increased by \$2.0 million due to higher than anticipated Interest Income and Transfers from the Capital Projects Fund.
 - Total Expenditures decreased by \$4.5 million due to lower than anticipated spending on Management and Consulting Services, Software Maintenance, and Legal Services.
- Dedicated Drainage & Street Renewal fund – Metro ET AL
 - Total Revenues increased by \$13.5 million due to lower than anticipated Operations and Maintenance spending funded by the Metro General Mobility Program.
 - Total Expenditures decreased by \$6.6 million due to lower than anticipated spending on Personnel, Parts and Materials, and Other Services.

COMMERCIAL PAPER AND BONDS

The City’s practice has been to maintain no more than 20 percent of the total outstanding debt for each type of debt in a variable rate structure.

As of June 30, 2023, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation.....	8.59%
Combined Utility System.....	0.00%
Aviation	9.86%
Convention and Entertainment	3.84%

Respectfully submitted,



Chris B. Brown
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
June 30, 2023

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. (GASB 53, para. 73(a)): As of June 30, 2023, the City was not exposed to credit risk because the Swaps had a negative fair market value. However, should interest rates change and the fair market value of the Swaps become positive, then the City will be exposed to credit risk in the amount of the fair market value of the Swaps. In accordance with the City's swap policy and as established by the Swaps, if a counterparty's credit rating falls below AA, collateral must be posted in varying amounts, depending on the credit rating and the fair market value of the Swaps. No collateral has been required to date.

Basis risk. (GASB 53, para. 73(c)): Basis risk is measured by the difference between variable receipts on the Swaps and variable payments on the Bonds. In the case of the Series 2004B Bonds, the basis is the difference between the 1-Week Securities Industry and Financial Markets Association ("SIFMA") and 10-Year Constant Maturity Swap Rate ("10-Year CMS"). In the case of the Series 2018C Bonds, the basis is the difference between 1-Month London Interbank Offered Rate ("LIBOR") and 10-Year CMS.

Termination risk. (GASB 53, para. 73(d)): The City retains the right to terminate the Swaps at any time and for any reason. If the City terminates any of the Swaps, then a termination payment reflecting the "then-current" market value of the Swaps will be payable to or receivable by the City. By comparison, the City's counterparties may only terminate the Swaps if the City fails to perform under the terms of the swap agreement, e.g., the City defaults on any swap payments.

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 fiscal year ending June 30, 2023, the City received \$13,460,919.13 in swap revenue for these swaps and paid \$16,384,618.49 of interest on the underlying securities. The contractual rate for the City’s swap payment is 3.78%. The average effective rate for the 2004B bonds, including interest for the Series 2004B bonds, the City’s swap payments, and its dealer and liquidity fees, reduced by swap receipts, was 4.749%. 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 \$95 million on June 30, 2023. This value was calculated using the zero-coupon method.

Counterparty	Notional Amount	Fair Value	Counterparty Credit Rating (Moody's/S&P/Fitch)
Goldman Sachs Capital Markets Inc.	\$ 353,325,000	\$ (51,623,494)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(21,916,151)	Aa2/ A+/AA
Wells Fargo	150,000,000	(21,903,763)	Aa2 /A+/AA-
	\$ 653,325,000	\$ (95,443,409)	

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 fiscal year ending June 30, 2023 the City received \$5,116,850.24 in swap revenue for its 2018C swap and paid \$6,422,108.84 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 4.77%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$27 million on June 30, 2023. 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: July 28, 2023

Subject: 12+0 Financial Report

Attached is the 12+0 Financial Report for the period ending June 30, 2023. Fiscal Year 2023 projections are based on twelve months of actual results, however, invoices for goods and services provided in Fiscal Year 2023 do continue to come in. These expenses continue to be recorded as accruals to Fiscal Year 2023 until August 31st, so the results are not final until the publication of the FY2023 Annual Comprehensive Financial Report.

Next month we will begin presenting the Monthly Financial Report for Fiscal Year 2024. At the time of the FY2024 Adopted Budget formulation, the beginning fund balance was estimated to be \$420 million. In this 12+0 Financial Report, we are currently projecting that this balance will be \$450 million, an increase of \$30 million.

General Fund

Our revenue projection is \$108 million higher than the Adopted Budget and \$6.7 million higher than the 11+1 Report. The variance from the prior month's projections is primarily due to:

- \$3.5 million increase in Industrial Assessments due to higher than anticipated collections,
- \$2.4 million increase in Charges for Services primarily due to higher than anticipated ambulance fees,
- \$1.1 million increase in Municipal Courts Fines and Forfeits primarily due to higher than anticipated moving violation fees,
- \$814,000 increase in Interest to reflect higher than anticipated cash receipts,
- \$668,000 increase in Licenses and Permits primarily due to higher than anticipated liquor licenses,
- \$1 million decrease in Direct Interfund Services primarily due to lower chargeback for police airport services and contract compliance services for Houston Public Works,
- \$595,000 decrease in Miscellaneous/Other primarily due to lower than anticipated payment in lieu of taxes, and
- \$535,000 decrease in Sale of Capital Assets due to lower than anticipated vehicle sales.

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	\$1,287,302	15,534
Sales Tax	820,622	806,920	892,150	85,230
Franchise Fees	149,519	147,978	147,488	(490)
Other	493,240	510,215	517,929	7,714
Total	\$2,708,103	\$2,736,881	\$2,844,869	107,988

Our expenditure projection is \$6.5 million higher than the Adopted Budget and \$22.8 million lower than the 11+1 Report. The variance from prior month's projection is due to year-end savings in personnel, supplies and services for various departments.

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	\$985,454	(3,303)
Fire	537,411	559,069	558,046	(1,023)
Other Departments	726,961	760,831	771,688	10,857
Debt Service/PAYGO	413,731	434,890	434,890	-
Total	\$2,632,821	\$2,743,547	\$2,750,078	6,531

We are currently projecting the ending fund balance of \$450 million, which is \$101.5 million higher than the Adopted Budget and 19.4% 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)	94,791	101,456
Change in Inventory/Prepaid Items/Imprest Cash	(152)	-	-	-
Fund Balance, End of Year	\$356,331	\$304,058	\$449,979	\$145,920
% of Expenditures Less Debt Service and PAYGO	16.1%	13.2%	19.4%	6.3%

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

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

Enterprise, Special Revenue and Other Funds

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

Aviation

Operating Revenues increased by \$12.6 million due to higher than anticipated garage parking revenues, retail concessions, and terminal space rental fees attributable to increased passenger activities. Operating Expenses increased by \$1.8 million mainly due to higher than anticipated supplies and services costs. Non-Operating Revenue increased by \$17.6 million due to higher than anticipated land sale and interest on pool investments. As a result, Operating Transfers increased by \$28.4 million.

Convention & Entertainment

Operating Revenues increased by \$1.1 million due to higher than anticipated garage parking revenues. Non-Operating Revenues increased by \$2.3 million due to higher than anticipated Hotel Occupancy Tax.

Combined Utility System

Operating Revenues increased by \$17.2 million due to increase in water and sewer sales. Operating Expenditures decreased by \$26.4 million due to personnel savings, lower refuse disposal as well as delays in other equipment services, computer software maintenance services, non-equipment purchases, and building maintenance services. Non-Operating Revenues increased by \$5 million mainly due to higher interest on pooled investments. Operating Transfers decreased by \$20.9 million due to lower than anticipated debt service transfer, delays in equipment purchases and less transfer to Storm Water Fund.

Dedicated Drainage & Street Renewal Fund – Ad Valorem Tax Fund

Expenditures decreased by \$21.1 million mainly due to lower than anticipated transfer to capital projects as a result of projects spending delay.

Dedicated Drainage & Street Renewal Fund – Drainage Charge Fund

Revenues increased by \$2 million due to higher than anticipated interest on pooled investments. Expenditures decreased by \$4.5 million mainly due to lower than anticipated claims and judgment.

Dedicated Drainage & Street Renewal Fund – Metro ET AL Fund

Revenues decreased by \$13.5 million mainly due to lower reimbursement from Metro Mobility Program to cover street and traffic operating and maintenance costs. Expenditures decreased by \$6.6 million due to contract implementation delays in infrastructure, as well as personnel and supplies savings.

Storm Water Fund

Expenditures decreased by \$3.3 million due to contract implementation delays in infrastructure maintenance services as well as savings in personnel, supplies and services. As a result, Operating Transfers In decreased by \$3 million.

Health Benefits Fund

Revenues decreased by \$9.4 million due to lower enrollment. Expenditures decreased by \$19.7 million mainly due to lower claims.

Property & Casualty Fund

Revenues and Expenditures decreased by \$11.2 million mainly due to lower than anticipated costs for legal services and insurance premiums as well as personnel savings.

Workers' Compensation Fund

Operating Revenues and Expenditures decreased by \$5.6 million mainly due to lower than anticipated claims.

Asset Forfeiture Fund

Expenditures decreased by \$2.1 million due to personnel savings.

Auto Dealers Special Revenue Fund

Revenues increased by \$824,000 due to higher than anticipated sale of impounded vehicles. Expenditures decreased by \$767,000 due to personnel savings and delays in equipment purchases.

Building Inspection Fund

Revenues increased by \$2.2 million due to higher than anticipated permit and construction activities. Expenditures decreased by \$2.4 million due to contract implementation delays in several IT projects, as well as savings in personnel and services.

Essential Public Health Services Fund

Expenditures decreased by \$2.7 million due to savings in personnel and services.

Health Special Revenue Fund

Revenues decreased by \$1 million due to lower than anticipated reimbursement for the Veterans' Affairs program. Expenditures decreased by \$4.8 million due to savings in personnel and services.

Houston Emergency Center Fund

Expenditures decreased by \$1.7 million due to savings in personnel, supplies and services.

ParkHouston Special Revenue Fund

Revenues decreased by \$1.2 million due to lower than anticipated parking revenues and parking violations. Expenditures decreased by \$817,000 due to savings in personnel, supplies and services.

Parks Special Revenue Fund

Expenditures decreased by \$1.1 million due to savings in personnel, supplies and services.

Planning and Development Special Revenue Fund

Revenues decreased by \$644,000 due to lower than anticipated platting fees.

Police Special Services Fund

Revenues increased by \$931,000 due higher than anticipated reimbursement for police services.

Recycling Expansion Program Fund

Revenues decreased by \$3.1 million due lower than anticipated transfer from General Fund. Expenditures decreased by \$940,000 due to savings in personnel, supplies and services.

Special Waste Transportation and Inspection Fund

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

Houston Economy

Energy – The average oil price of \$70.25 for the month of June 2023 was 1.9% lower than prior month's average price of \$71.58. Comparing from the same period last year, the price has decreased by 38.8%. The average oil rig count of 551 for the month of June 2023 was 5.0% lower than prior month's count. The rig count year-over-year comparison for the month of June decreased by 5.5%.

Employment – According to the Bureau of Labor Statistics, the preliminary total nonfarm employment in the Houston-The Woodlands-Sugar Land Metropolitan Statistical Area stood at 3,428,700 in May 2023, down approximately 0.6% compared to prior month. When compared to the same period last year, nonfarm employment is up 6.1%. The preliminary unemployment rate for month of May 2023 was 4.4% compared to prior month at 3.9%. In May 2022 the unemployment rate was 4.3%.

Home Sales – The latest report prepared by the Houston Association of Realtors (HAR) for the month of June 2023, shows the total single-family home sales of 8,582 were 11.8% lower compared to June 2022 of 9,728. The median price lower by 2.5% to \$345,000 and the average price decreased by 0.5% to \$431,092. Single-family home inventory reached 3.1 month of supply in June, increased 1.2 months year-over-year.

Sincerely,

DocuSigned by:

E5FE0EFFC5924C7...
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)
January	Sales Tax	
	Increase due to higher than anticipated sales tax receipts	54,833
	Other Taxes	
	Increase due to higher than anticipated mixed beverage tax receipts	3,213
	Interest	
	Increase due to higher than anticipated cash receipts	3,755
February	Intergovernmental	
	Decrease primarily due to lower than anticipated TIRZ municipal service fees	(3,818)
	Direct Interfund Services	
	Decrease mainly due to lower chargeback for planning services	(358)
	Municipal Courts Fines and Forfeits	
	Increase due to higher than anticipated moving violation fees and failure to appear fines	470
	Miscellaneous/Other	
	Increase mainly due to higher revenues for take home vehicles and reimbursement for fire fighters redeployment	534
	Other Adjustments	(104)
March	Sales Tax	
	Increase due to higher than anticipated sales tax receipts	30,397
	Other Adjustments	120
April	General Property Tax	
	Increase due to higher than anticipated collections	15,534
	Interest	
	Increase due to higher than anticipated cash receipts	1,552
	Miscellaneous/Other	
	Increase due to higher than anticipated unclaimed property overpayments over 3 years	1,142
June	Industrial Assessments	
	Increase due to higher than anticipated collections	3,537
	Licenses and Permits	
	Increase mainly due to higher than anticipated liquor licenses	668
	Charges for Services	
	Increase due to higher than anticipated ambulance fees	2,352
	Direct Interfund Services	
	Decrease mainly due to lower chargeback for police airport services and contract compliance services for HPW	(1,014)
	Municipal Courts Fines and Forfeits	
	Increase mainly due to higher than anticipated moving violation fees	1,143
Interest		
	Increase due to higher than anticipated cash receipts	814
	Miscellaneous/Other	
	Decrease due to lower than anticipated payment in lieu of taxes	(595)
	Sale of Capital Assets	
	Decrease due to lower than anticipated vehicle sales	(535)
	Other Adjustments	333
	Total Revenues	107,988



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

Finance - Major Variances from Adopted Budget

Fund Balance	
Additional Beginning Fund Balance	44,464
Total Financial Resources	152,452

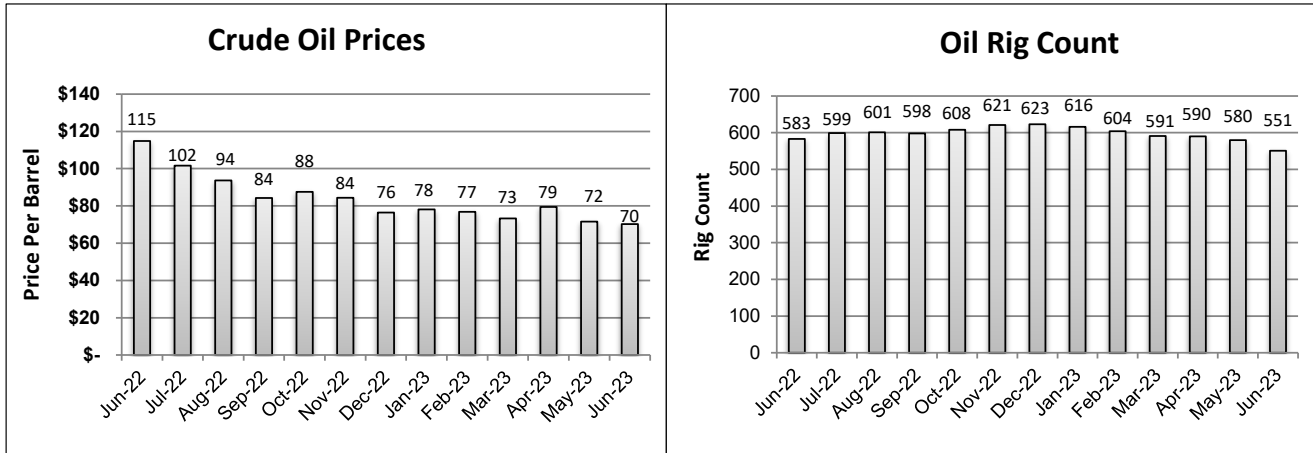
Expenditures

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
February	Increase in Fire to reflect higher medical supply market prices	325
	Total Public Safety	1,469
	Other Adjustments	
September	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
January	Decrease in Legal Department due to Legal - Finance consolidation	(445)
January	Increase in General Government to reflect higher Limited Purpose Annexation payments as a result of higher sales tax projection	5,017
February	Increase in various departments to reflect interfund electricity and interfund natural gas chargeback overage	4,818
	Increase in General Service Department to reflect costs related to security and janitorial contract minimum wage increases	1,730
	Increase in various departments to reflect interfund fleet chargeback overage	1,250
	Decrease in various departments to reflect health benefits savings due to plan/tier changes and lower enrollment	(3,319)
	Decrease in various departments to reflect IT chargeback savings	(976)
	Decrease in various departments to reflect interfund insurance savings	(464)
	Decrease in various departments to reflect interfund HR client services savings	(423)
February	Decrease in Human Resource Department due to personnel savings for Hire Houston Youth (HHY) Program	(284)
February	Other Adjustments	384
March	Increase in Solid Waste Department for roll-off containers purchase	362
June	Decrease in various departments to reflect year-end savings in personnel, supplies and services	(22,793)
	Total Other Adjustments	5,061
	Total Expenditures	6,530

*Total may reflect slight variances due to rounding.

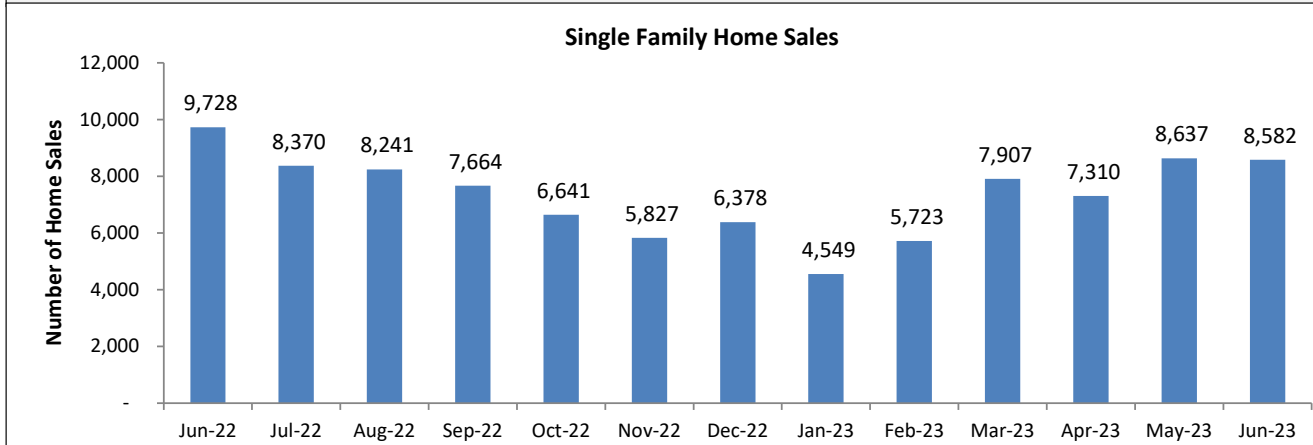


Key Economic Indicators



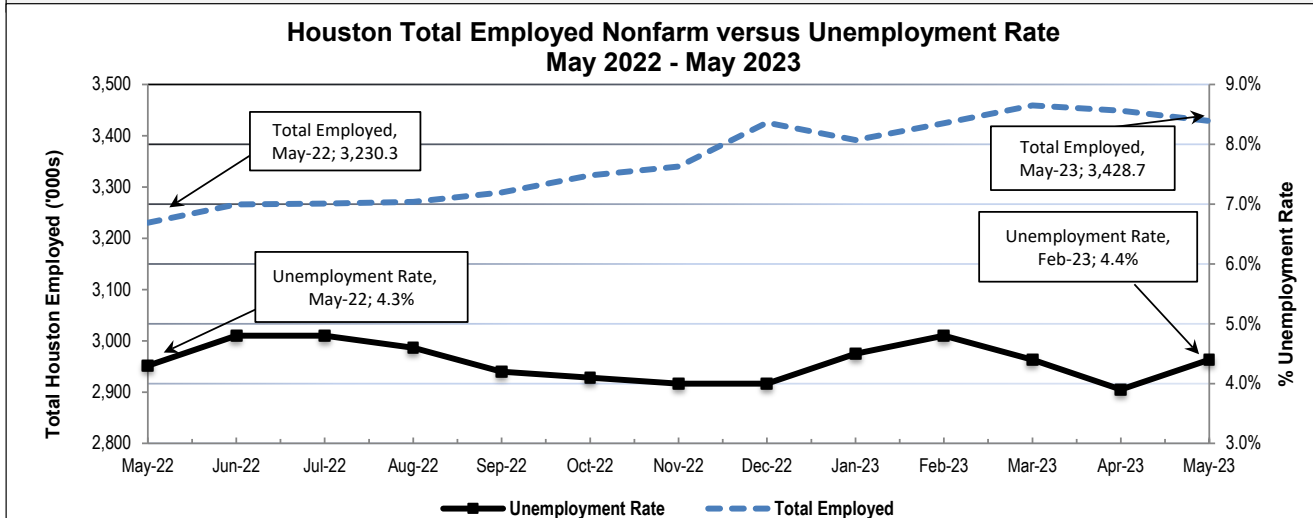
Oil prices show a decrease of 1.9% in June from May. Compared to June 2022, oil prices are down by 38.8%. Rig counts show a decrease of 5.0% in June from May. Compared to June 2022, rig counts are down by 5.5%.

Source: US Energy Information Administration & Baker Hughes Rig Counts



Single-family home sales showed a decrease of 0.6% in June from May. According to HAR, single-family home sales totaled 8,582 units compared to 9,728 units a year earlier, a decrease of 11.8%.

Source: HAR.COM



The Total Employed shows an increase from May 2022 of 3,230 to May 2023 of 3,429.

The Unemployment rate shows a decrease from May 2022 of 4.3% to May 2023 of 4.4%.

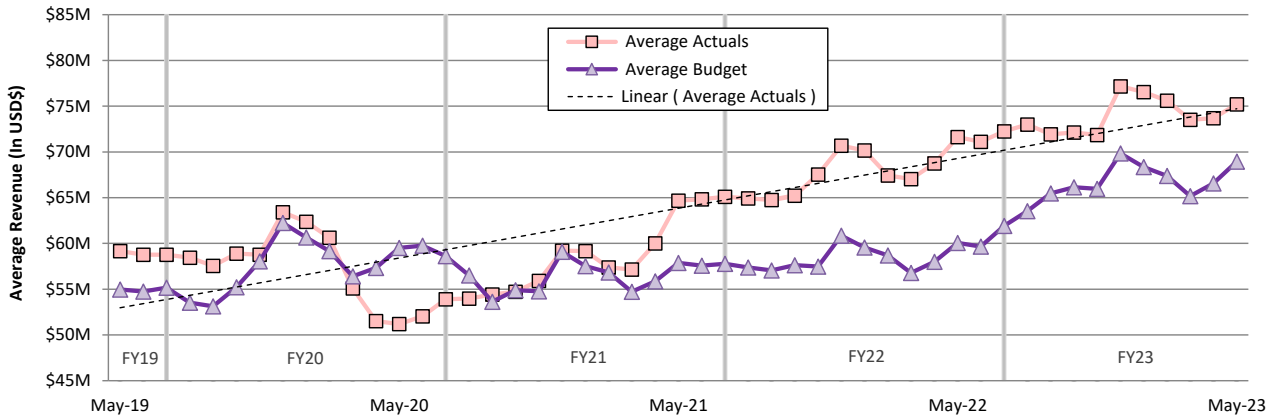
Source: Bureau of Labor Statistics



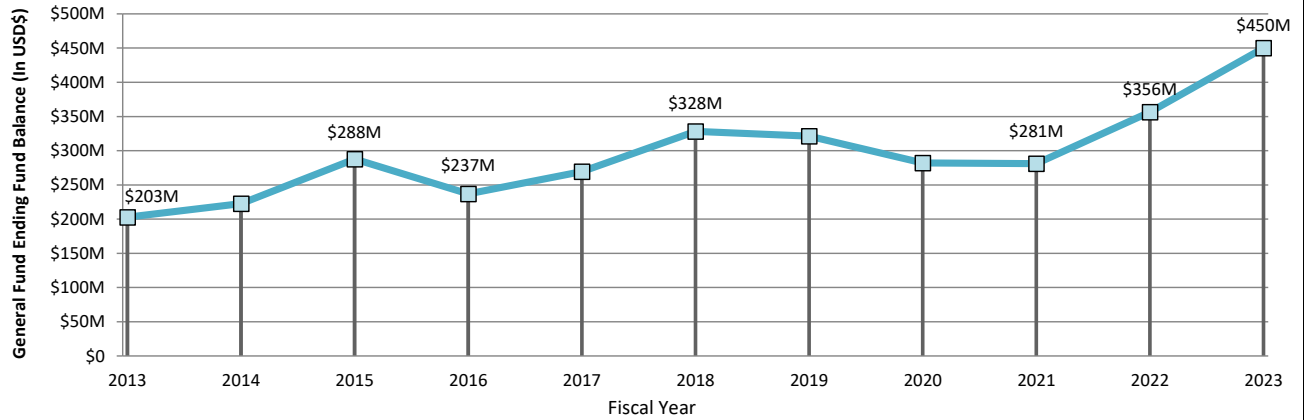
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

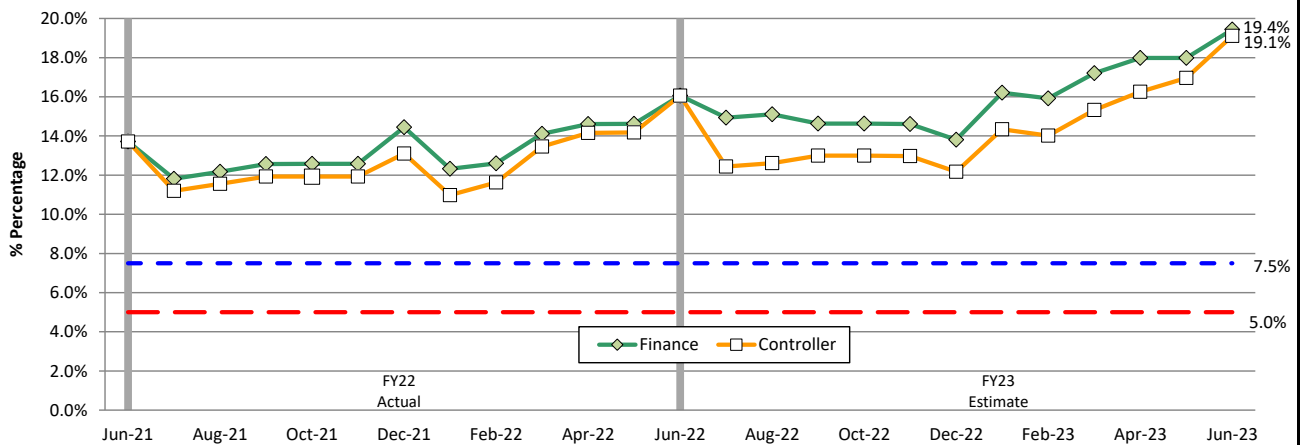
Sales Tax - Three-month Rolling Average



Historical Unassigned Ending Fund Balance



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



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





General Fund (Fund 1000)
 For the period ended June 30, 2023
 (amounts expressed in thousands)

Actual YTD
 Current Budget

	FY2023						Controller - Finance Variance	Finance	Controller
	FY2022 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD			
Revenues									
General Property Taxes	1,244,722	1,271,768	1,271,768	1,289,600	1,287,302	1,285,649	2,298		✓
Industrial Assessments	24,086	24,393	24,393	27,900	27,930	27,908	(30)		✓
Sales Tax	820,622	806,920	806,920	885,000	892,150	892,035	(7,150)		✓
Other Taxes	21,585	20,743	20,743	23,500	23,956	19,578	(456)		✓
Electric Franchise	95,801	95,981	95,981	95,700	95,728	95,499	(28)		✓
Telephone Franchise	19,481	17,795	17,795	17,000	17,795	13,752	(795)		✓
Gas Franchise	13,084	13,056	13,056	13,000	13,048	13,048	(48)		✓
Other Franchise	21,153	21,146	21,146	21,246	20,917	16,104	329		✓
Licenses and Permits	32,988	33,051	33,051	33,600	33,720	33,658	(120)		✓
Intergovernmental	200,714	217,823	217,823	210,172	210,172	192,544	-		✓
Charges for Services	75,292	75,413	70,913	73,900	74,423	73,981	(523)		✓
Direct Interfund Services	60,475	65,855	65,855	66,104	66,104	64,894	-		✓
Indirect Interfund Services	25,235	22,718	22,718	22,801	22,801	22,801	-		✓
Municipal Courts Fines and Forfeits	16,752	15,664	15,664	16,800	17,277	16,895	(477)		✓
Other Fines and Forfeits	3,434	3,206	3,206	3,069	3,231	2,980	(162)		✓
Interest	4,659	4,704	4,704	10,800	10,825	9,618	(25)		✓
Miscellaneous/Other	15,711	12,756	12,756	13,764	14,136	13,744	(372)		✓
Total Revenues	2,695,794	2,722,992	2,718,492	2,823,956	2,831,515	2,794,688	(7,559)		✓
Expenditures									
Administration & Regulatory Affairs	29,544	32,407	33,103	31,027	31,027	30,819	-		✓
City Council	11,770	13,985	17,222	17,222	17,222	12,270	-		✓
City Secretary	834	915	924	816	816	800	-		✓
Controller	8,320	8,955	8,807	8,169	8,169	7,816	-		✓
Finance	16,780	20,835	23,035	20,314	20,314	19,188	-		✓
Fire	537,411	559,069	558,046	558,046	558,046	542,620	-		✓
General Services	41,497	42,151	45,164	45,164	45,164	40,761	-		✓
Housing and Community Development	436	412	876	1,056	1,056	1,090	-		✓
Houston Emergency Center	9,794	9,820	10,070	10,070	10,070	10,070	-		✓
Houston Health Department	59,575	65,625	63,522	61,505	61,505	59,492	-		✓
Houston Public Works	22,436	22,725	25,771	25,703	25,703	21,298	-		✓
Human Resources	2,717	1,500	1,500	949	949	808	-		✓
Legal	15,345	19,981	19,243	18,252	18,252	17,733	-		✓
Library	41,358	50,342	50,346	49,351	49,351	48,386	-		✓
Mayor's Office	7,872	8,160	8,146	7,953	7,953	8,038	-		✓
Municipal Courts	27,734	29,958	30,448	28,640	28,640	27,226	-		✓
Neighborhoods	11,184	12,611	12,630	11,847	11,847	11,480	-		✓
Office of Business Opportunity	3,516	5,482	5,423	4,362	4,362	4,314	-		✓
Parks and Recreation	72,089	86,630	89,653	86,153	86,153	82,155	-		✓
Planning and Development	3,553	3,925	4,157	3,410	3,410	3,076	-		✓
Police	954,718	988,757	990,451	985,454	985,454	963,942	-		✓
Solid Waste Management	96,397	95,611	100,446	100,446	100,446	87,571	-		✓
Total Departmental Expenditures	1,974,880	2,079,856	2,098,983	2,075,909	2,075,909	2,000,953	-		✓
General Government	244,210	228,801	239,279	239,279	239,279	211,493	-		✓
Total Expenditures Other Than Debt	2,219,090	2,308,657	2,338,262	2,315,188	2,315,188	2,212,446	-		✓
Captured Revenue Transfer to DDSRF	74,995	76,179	76,179	76,179	76,179	76,179	-		✓
Debt Service Transfer	338,736	358,711	358,711	358,711	358,711	358,711	-		✓
Total Expenditures and Other Uses	2,632,821	2,743,547	2,773,152	2,750,078	2,750,078	2,647,336	-		✓
Net Current Activity	62,973	(20,554)	(54,659)	73,879	81,437	147,352	(7,558)		✓
Other Financing Sources (Uses)									
Transfers from Other Funds	8,562	10,585	10,585	10,585	10,585	5,115	-		✓
Sale of Capital Assets	3,747	3,304	3,304	2,769	2,769	2,600	-		✓
Total Other Financing Sources (Uses)	12,309	13,889	13,889	13,354	13,354	7,715	-		✓
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)	(40,770)	(40,770)	(40,770)	155,067	-		✓
Change in Inventory/Prepaid Items/Imprest Cash	(152)	-	-	-	-	-	-		✓
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	128,003	135,561	-	(7,558)		✓
Fund Balance, End of Year***	356,331	348,523	314,418	442,421	449,979	511,398	(7,558)		✓

*The total designation for the Budget Stabilization Fund is approximately \$23.1 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. In FY2023, the remaining \$5 million from Winter Storm Uri was fully replenished.

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

***According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service and Pay-As-You-Go (PAYGO) which is \$173,639 based on current projections. The City will be \$268,782 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 period ended June 30, 2023

(amounts expressed in thousands)

	Budget ⁽¹⁾	March 3, 2021 to June 30, 2022	Current Fiscal Year		Cumulative March 3, 2021 to June 30, 2023	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	6,626	474	1,584	6,151	6,626	\$ -
Total Inflows	\$ 614,395	\$ 608,243	\$ 1,584	\$ 6,151	\$ 614,395	\$ -
Cash Outflows - Category of Spending ^{(2), (3)}						
Public Health	\$ 84,798	\$ 6,054	\$ 5,391	\$ 22,174	\$ 28,228	\$ 56,569
Negative Economic Impacts	16,203	-	2,842	2,865	2,865	13,337
Public Health: Negative Economic Impact: Public Sector	27,665	7,811	3,818	14,348	22,160	5,506
Premium Pay	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Revenue Replacement ⁽⁴⁾	302,011	139,436	-	162,575	302,011	-
Administrative	8,039	440	306	931	1,370	6,668
Future funding allocation ⁽⁵⁾	175,680	-	-	-	-	175,680
Total Outflows	\$ 614,395	\$ 153,741	\$ 12,357	\$ 202,893	\$ 356,634	\$ 257,760
Net Current Flows		\$ 454,502	\$ (10,773)	\$ (196,742)	\$ 257,760	

Note:

1. Current amounts in the Budget column are fluid and subject to change.
2. Period of Performance: March 3, 2021 through December 31, 2026.
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 ending June 30, 2023
(in thousands)

	Actual Inception through FY2022	QTD Actual	YTD Actual	Actual Inception through June 30, 2023
Cash Inflows¹				
Homeowner Assistance Program (HoAP)	\$ 33,877	\$ 3,361	\$ 14,383	\$ 48,260
Single Family Development Program	15,992	75	26,580	42,572
Multifamily Rental Program	156,025	27,353	67,855	223,880
Small Rental Program	292	707	707	999
Homebuyer Assistance Program	11,684	810	3,436	15,120
Buyout Program	49,209	67	239	49,449
Public Services	12,767	558	3,982	16,749
Economic Revitalization Program	4,692	2,468	10,647	15,339
Housing Administration ²	1,937	105	790	2,727
Planning ²	1,077	1,316	2,342	3,419
Other Cash Inflows				
Program Income	-	-	-	-
Transfers from Other Funds	-	-	-	-
Total Inflows	\$ 287,553	\$ 36,820	\$ 130,961	\$ 418,514
Cash Outflows¹				
Homeowner Assistance Program	\$ 84,664	\$ 366	\$ 4,598	\$ 89,261
Single Family Development Program	17,246	231	(11,250)	5,996
Multifamily Rental Program	194,703	22,117	80,830	275,532
Small Rental Program	855	1,563	3,353	4,208
Homebuyer Assistance Program	15,213	314	3,319	18,531
Buyout Program	49,860	487	2,083	51,943
Public Services	17,587	44	1,002	18,589
Economic Revitalization Program	9,409	447	10,126	19,535
Housing Administration ²	16,515	32	436	16,950
Planning ²	2,008	3,477	5,988	7,996
Other Cash Outflows				
Transfers to Other Funds	-	-	-	-
Total Outflows	\$ 408,060	\$ 29,079	\$ 100,483	\$ 508,542
Net Current Flows³	\$ (120,507)	\$ 7,741	\$ 30,479	\$ (90,029)

* 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 June 30, 2023
(in thousands)

	Actual Inception through FY2022	QTD Actual	YTD Actual	Actual Inception through June 30, 2023
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	-	15,086	335,842
State Assistance	51,902	928	932	52,834
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	\$ 928	\$ 16,018	\$ 518,538
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	33	177	43,119
Utilities (Category F)* ⁽³⁾	11,988	-	-	11,988
Parks, Recreational Areas, and Other Facilities (Category G)* ⁽³⁾	37,283	186	2,335	39,618
Direct/Indirect Administrative Cost	36,222	1,819	4,922	41,144
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	-	1,694	53,973
Total Outflows	\$ 451,493	\$ 2,038	\$ 9,127	\$ 460,620
Net Current Flows	\$ 51,027	\$ (1,110)	\$ 6,891	\$ 57,918

*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 June 30, 2023
(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	\$ 92,641	\$ 92,641	\$ 92,641
Bldg and Ground Area	192,029	216,023	217,054	226,073	226,073	226,073
Parking and Concession	187,235	186,789	219,859	224,958	224,958	224,958
Other	7,223	6,433	6,433	7,590	7,590	7,590
Total Operating Revenues	<u>480,740</u>	<u>506,720</u>	<u>540,822</u>	<u>551,262</u>	<u>551,262</u>	<u>551,262</u>
Operating Expenses						
Personnel	95,777	121,053	127,637	125,747	126,092	126,092
Supplies	7,089	7,214	8,850	7,971	8,268	8,268
Services	166,622	179,216	201,614	184,140	191,555	191,555
Non-Capital Outlay	1,741	2,103	2,756	1,913	2,317	2,317
Total Operating Expenses	<u>271,229</u>	<u>309,586</u>	<u>340,857</u>	<u>319,771</u>	<u>328,232</u>	<u>328,232</u>
Operating Income (Loss)	<u>209,511</u>	<u>197,134</u>	<u>199,965</u>	<u>231,491</u>	<u>223,030</u>	<u>223,030</u>
Non-Operating Revenues (Expenses)						
Interest Income	7,633	10,000	15,000	19,320	21,857	21,857
Other	1,656	0	99	12,984	12,984	12,984
Total Non-Operating Rev (Exp)	<u>9,288</u>	<u>10,000</u>	<u>15,099</u>	<u>32,304</u>	<u>34,841</u>	<u>34,841</u>
Income (Loss) Before Operating Transfers	<u>218,799</u>	<u>207,134</u>	<u>215,064</u>	<u>263,796</u>	<u>257,871</u>	<u>257,871</u>
Operating Transfers						
Interfund Transfer - Oper Reserve	2,976	0	0	0	0	0
Debt Service Transfer	475	106,507	106,507	89,667	106,596	106,596
Renewal and Replacement	12,017	10,000	10,000	8,721	10,000	10,000
Capital Improvement	129,745	90,627	98,557	95,311	141,275	141,275
Total Operating Transfers	<u>145,213</u>	<u>207,134</u>	<u>215,064</u>	<u>193,699</u>	<u>257,871</u>	<u>257,871</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>73,586</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>70,096</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 June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Facility Rentals	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521
Parking	6,836	7,592	7,592	8,131	8,924	8,924
Total Operating Revenues	<u>8,357</u>	<u>9,113</u>	<u>9,113</u>	<u>9,652</u>	<u>10,445</u>	<u>10,445</u>
Operating Expenses						
Personnel	238	257	257	229	257	257
Services	116	107	107	70	107	107
Total Operating Expenses	<u>354</u>	<u>364</u>	<u>364</u>	<u>299</u>	<u>364</u>	<u>364</u>
Operating Income (Loss)	<u>8,003</u>	<u>8,749</u>	<u>8,749</u>	<u>9,353</u>	<u>10,081</u>	<u>10,081</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	80,966	89,950	89,950	89,239	89,240	89,240
Delinquent	1,539	2,550	2,550	5,535	5,535	5,535
Net Hotel Occupancy Tax	<u>82,505</u>	<u>92,500</u>	<u>92,500</u>	<u>94,774</u>	<u>94,774</u>	<u>94,774</u>
Interest Income	125	125	125	303	341	341
Other Interest Expense	(199)	(194)	(194)	(195)	(195)	(195)
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>95,174</u>	<u>95,212</u>	<u>95,212</u>
Income (Loss) Before Operating Transfers	<u>90,726</u>	<u>101,472</u>	<u>101,472</u>	<u>104,527</u>	<u>105,293</u>	<u>105,293</u>
Operating Transfers						
Transfers for Interest	16,630	19,327	19,327	19,417	19,417	19,417
Transfers for Principal	6,851	9,847	9,847	9,897	9,897	9,897
Transfer to Component Unit	70,849	80,407	80,407	73,580	80,267	80,267
Transfers to General Fund	1,521	1,521	1,521	1,521	1,521	1,521
Transfers to Debt Service	195	210	210	210	210	210
Total Operating Transfers	<u>96,046</u>	<u>111,312</u>	<u>111,312</u>	<u>104,626</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>(98)</u>	\$ <u>(6,019)</u>	\$ <u>(6,019)</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 June 30, 2023
(amounts expressed in thousands)

	FY2023					
	FY2022 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Water Sales	\$ 682,781	\$ 742,545	\$ 742,545	\$ 798,062	\$ 808,062	\$ 808,062
Sewer Sales	593,877	678,436	678,436	706,075	716,075	716,075
Penalties	17,710	12,000	12,000	22,446	22,411	22,411
Other	20,589	13,912	13,912	14,884	14,884	14,884
Total Operating Revenues	<u>1,314,957</u>	<u>1,446,893</u>	<u>1,446,893</u>	<u>1,541,467</u>	<u>1,561,431</u>	<u>1,561,431</u>
Operating Expenses						
Personnel	205,519	233,756	233,733	214,815	215,214	215,214
Supplies	51,631	57,102	62,478	65,014	67,732	67,732
Electricity and Gas	42,302	47,502	47,352	45,065	46,385	46,385
Contracts & Other Payments	216,745	264,389	259,267	243,010	282,973	282,973
Non-Capital Equipment	1,257	4,437	4,116	1,945	2,025	2,025
Total Operating Expenses	<u>517,455</u>	<u>607,187</u>	<u>606,947</u>	<u>569,849</u>	<u>614,329</u>	<u>614,329</u>
Operating Income (Loss)	<u>797,502</u>	<u>839,707</u>	<u>839,947</u>	<u>971,617</u>	<u>947,103</u>	<u>947,103</u>
Non-Operating Revenues (Expenses)						
Interest Income	7,767	11,303	11,303	20,456	22,860	22,860
Sale of Property, Mains & Scrap	5,952	1,476	1,476	1,888	2,363	2,363
Other	83,612	19,943	19,943	22,172	22,172	22,172
Impact Fees	41,737	23,000	23,000	56,944	56,944	56,944
CWA & TRA Contracts (Prin.&Int.)	<u>(6,376)</u>	<u>(6,356)</u>	<u>(6,356)</u>	<u>(1,966)</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>99,494</u>	<u>97,982</u>	<u>97,982</u>
Income (Loss) Before Operating Transfers	<u>930,194</u>	<u>889,072</u>	<u>889,312</u>	<u>1,071,111</u>	<u>1,045,085</u>	<u>1,045,085</u>
Operating Transfers						
System Debt Service Transfer	535,043	570,507	570,507	535,639	522,971	522,971
CWA & TRA Contracts (P & I) Luce Bayou	10,899	6,093	6,093	5,835	6,093	6,093
Transfer to PIB - Water & Sewer	4,899	4,899	4,899	4,898	4,899	4,899
Transfer to Capital Project Fund	70,000	300,000	300,000	300,000	300,000	300,000
Pension Liability Prin & Int	8,073	8,195	8,195	3,046	8,195	8,195
Equipment Acquisition	10,247	58,533	58,773	24,427	25,759	25,759
Transfer to Storm Water	52,623	51,354	51,354	43,357	48,314	48,314
Transfer to Special Revenue	350	350	350	350	379	379
Total Operating Transfers	<u>692,134</u>	<u>999,930</u>	<u>1,000,170</u>	<u>917,553</u>	<u>916,609</u>	<u>916,609</u>
Net Current Activity						
Operating Fund Only	<u>\$ 238,060</u>	<u>\$ (110,858)</u>	<u>\$ (110,858)</u>	<u>\$ 153,558</u>	<u>\$ 128,476</u>	<u>\$ 128,476</u>

About the Fund:

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

Storm Water Fund
For the period ended June 30, 2023
(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	\$ 0	\$ 0
Miscellaneous	15	40	40	(189)	4	4
Total Revenues	<u>395</u>	<u>640</u>	<u>640</u>	<u>(189)</u>	<u>4</u>	<u>4</u>
Expenditures						
Personnel	23,954	27,613	27,613	23,864	23,905	23,905
Supplies	526	947	1,120	783	793	793
Other Services	14,900	18,739	18,777	13,493	15,042	15,042
Capital Outlay	3,914	9,216	9,005	1,550	1,598	1,598
Total Expenditures	<u>43,294</u>	<u>56,515</u>	<u>56,515</u>	<u>39,690</u>	<u>41,338</u>	<u>41,338</u>
Net Current Activity	(42,899)	(55,875)	(55,875)	(39,879)	(41,334)	(41,334)
Other Financing Sources (Uses)						
Interest Income	40	80	80	143	161	161
Transfers In - CUS	52,622	51,354	51,354	43,357	48,314	48,314
Transfers In - DD&SRF	8,853	13,000	13,000	13,000	13,000	13,000
Debt Service Principal	(1,743)	(1,755)	(1,755)	(1,753)	(1,753)	(1,753)
Transfer Out -Discretionary Debt	(15,229)	(15,224)	(15,224)	(15,224)	(15,224)	(15,224)
Total Other Financing Sources (Uses)	<u>44,543</u>	<u>47,455</u>	<u>47,455</u>	<u>39,522</u>	<u>44,497</u>	<u>44,497</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	1,644	(8,420)	(8,420)	(356)	3,163	3,163
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>\$ 8,566</u>	<u>\$ 12,085</u>	<u>\$ 12,085</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 June 30, 2023
(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	\$ 6,142	\$ 6,142	\$ 6,142
Other Services	79	0	130	126	126	126
Total Expenditures	<u>5,170</u>	<u>14,980</u>	<u>19,385</u>	<u>6,268</u>	<u>6,268</u>	<u>6,268</u>
Net Current Activity	(5,170)	(14,980)	(19,385)	(6,268)	(6,268)	(6,268)
Other Financing Sources (Uses)						
Other Revenue	0	0	0	100	100	100
Interest Income	420	900	900	916	954	954
Transfers In - General Fund	74,995	76,179	76,179	76,215	76,215	76,215
Transfers Out - Capital Projects	(54,871)	(97,947)	(93,542)	(75,545)	(75,975)	(75,975)
Transfers Out - Special Revenue Fund	(12)	0	0	0	0	0
Transfers Out Ch380 Trans Other Fund	(2,865)	(4,085)	(4,085)	(4,886)	(4,886)	(4,886)
Total Other Financing Sources (Uses)	<u>17,667</u>	<u>(24,953)</u>	<u>(20,548)</u>	<u>(3,200)</u>	<u>(3,592)</u>	<u>(3,592)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	12,497	(39,933)	(39,933)	(9,468)	(9,860)	(9,860)
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>\$ 85,828</u>	<u>\$ 85,436</u>	<u>\$ 85,436</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	\$ 212,442
Less Street & Drainage Debt Service (General Fund)	<u>(136,263)</u>	<u>(136,263)</u>	<u>(136,263)</u>
Captured Revenues * (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>\$ 76,179</u>	<u>\$ 76,179</u>	<u>\$ 76,179</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 June 30) is \$3.205 billion. The portion of the debt associated with drainage and street improvements is estimated at \$521 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 June 30, 2023
(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	\$ 108,546	\$ 105,904	\$ 105,904
Interfund Drainage Fee	7,842	7,938	7,938	7,846	7,846	7,846
Operating Recoveries & Refunds	84	2	2	0	0	0
Total Revenues	<u>106,839</u>	<u>112,497</u>	<u>112,497</u>	<u>116,392</u>	<u>113,750</u>	<u>113,750</u>
Expenditures						
Personnel	1,904	2,187	2,187	1,970	1,982	1,982
Supplies	75	77	77	89	89	89
Other Services	428	5,964	5,964	1,560	1,596	1,596
Capital Outlay	(249)	3	177	0	0	0
Total Expenditures	<u>2,158</u>	<u>8,231</u>	<u>8,405</u>	<u>3,620</u>	<u>3,668</u>	<u>3,668</u>
Net Current Activity	104,681	104,266	104,092	112,772	110,082	110,082
Other Financing Sources (Uses)						
Interest Income	1,030	920	920	3,120	3,557	3,557
Transfers In - General Fund	14,925	0	0	740	0	0
Transfers In - Capital Project Fund	0	0	0	0	740	740
Debt Service Interest	0	(90)	(90)	0	0	0
Transfers Out - Comm'l Paper Agent Fees	(468)	(450)	(450)	(434)	(434)	(434)
Transfers Out - Capital Projects	(70,240)	(90,942)	(90,768)	(52,857)	(90,942)	(90,942)
Transfers Out - To Storm Water	(8,853)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
Total Other Financing Sources (Uses)	<u>(63,606)</u>	<u>(103,562)</u>	<u>(103,388)</u>	<u>(62,430)</u>	<u>(100,079)</u>	<u>(100,079)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	41,075	704	704	50,342	10,003	10,003
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>\$ 199,896</u>	<u>\$ 159,557</u>	<u>\$ 159,557</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 June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 759	\$ 1,040	\$ 1,040	\$ 645	\$ 652	\$ 652
Licenses & Permits	1,417	2,003	2,003	0	0	0
Street Milling and Sales Earnings	125	0	0	386	386	386
Metro Intergovernmental Revenue	73,059	81,839	81,839	63,902	63,902	63,902
Operating Recoveries & Refunds	26	37	37	30	30	30
Miscellaneous/Other	45	60	60	45	45	45
Total Revenues	<u>75,431</u>	<u>84,979</u>	<u>84,979</u>	<u>65,010</u>	<u>65,017</u>	<u>65,017</u>
Expenditures						
Personnel	38,035	41,756	37,156	36,219	36,262	36,262
Supplies	10,145	12,170	12,651	11,285	11,839	11,839
Other Services	27,211	30,008	28,498	17,127	20,267	20,267
Capital Outlay	124	771	448	279	280	280
Total Expenditures	<u>75,515</u>	<u>84,705</u>	<u>78,753</u>	<u>64,910</u>	<u>68,648</u>	<u>68,648</u>
Net Current Activity	(84)	274	6,226	99	(3,631)	(3,631)
Other Financing Sources (Uses)						
Transfers Out - Special Revenue	0	(1,763)	(1,763)	0	(1,763)	(1,763)
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)	4,463	99	(5,394)	(5,394)
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>\$ 6,440</u>	<u>\$ 2,076</u>	<u>\$ (3,417)</u>	<u>\$ (3,417)</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 June 30, 2023
(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	\$ 374,523	\$ 379,807	\$ 379,807
City Dental Plans	11,744	11,957	11,957	11,720	11,720	11,720
City Life Insurance Plans	7,916	8,089	8,089	8,270	8,257	8,257
Vision	3,560	3,679	3,679	3,543	3,543	3,543
Health Flexible Spending Account	3,936	4,458	4,458	4,137	4,137	4,137
Dependent Care Reimbursement	247	313	313	308	308	308
Operating Revenues	<u>400,430</u>	<u>432,723</u>	<u>432,723</u>	<u>402,501</u>	<u>407,772</u>	<u>407,772</u>
Operating Expenses						
Medicare Advantage	22,400	24,072	24,072	23,025	23,025	23,025
City Medical Plan Claims - Cigna	344,768	365,728	365,728	330,889	333,124	333,124
City Dental Plan Claims	11,744	11,957	11,957	11,718	11,718	11,718
Vision	3,560	3,679	3,679	3,543	3,543	3,543
City Life Insurance Plans	7,916	8,089	8,089	8,235	8,235	8,235
Administrative Costs	7,699	9,384	9,384	7,726	8,391	8,391
Health Flexible Spending Account	4,023	4,542	4,542	4,227	4,228	4,228
Dependent Care	249	315	315	311	311	311
Operating Expenses	<u>402,359</u>	<u>427,766</u>	<u>427,766</u>	<u>389,674</u>	<u>392,574</u>	<u>392,574</u>
Operating Income (Loss)	(1,929)	4,957	4,957	12,827	15,198	15,198
Non-Operating Revenues (Expenses)						
Interest Income	450	660	660	1,530	1,530	1,530
Prior Year Expense Recovery	300	0	0	3	3	3
Miscellaneous Revenue	391	0	0	909	909	909
Non-Operating Revenues (Expenses)	<u>1,141</u>	<u>660</u>	<u>660</u>	<u>2,442</u>	<u>2,442</u>	<u>2,442</u>
Net Income (Loss)	(788)	5,617	5,617	15,269	17,639	17,639
Net Assets, Beginning of Year	<u>21,354</u>	<u>20,566</u>	<u>20,566</u>	<u>20,566</u>	<u>20,566</u>	<u>20,566</u>
Net Assets, End of Year	<u>\$ 20,566</u>	<u>\$ 26,183</u>	<u>\$ 26,183</u>	<u>\$ 35,835</u>	<u>\$ 38,205</u>	<u>\$ 38,205</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 June 30, 2023
(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	\$ 1,239	\$ 1,239	\$ 1,239
Operating Revenues	<u>735</u>	<u>1,254</u>	<u>1,254</u>	<u>1,239</u>	<u>1,239</u>	<u>1,239</u>
Operating Expenses						
Management Consulting Services	24	32	32	0	25	25
Claims Payment Services	114	133	133	76	114	114
Employee Medical Claims	(6,200)	1,387	1,387	912	912	912
Operating Expenses	<u>(6,062)</u>	<u>1,552</u>	<u>1,552</u>	<u>988</u>	<u>1,051</u>	<u>1,051</u>
Operating Income (Loss)	6,797	(298)	(298)	251	188	188
Non-Operating Revenues (Expenses)						
Interest Income	62	60	60	144	162	162
Miscellaneous Revenue	0	0	0	2	2	2
Non-Operating Revenues (Expenses)	<u>62</u>	<u>60</u>	<u>60</u>	<u>146</u>	<u>164</u>	<u>164</u>
Net Income (Loss)	6,859	(238)	(238)	397	352	352
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>\$ 8,949</u>	<u>\$ 8,904</u>	<u>\$ 8,904</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 June 30, 2023
(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	\$ 13,277	\$ 19,014	\$ 19,014
Interfund Insurance Fees	22,191	28,259	28,263	26,618	26,638	26,638
Operating Revenues	<u>40,381</u>	<u>56,898</u>	<u>56,902</u>	<u>39,895</u>	<u>45,652</u>	<u>45,652</u>
Operating Expenses						
Personnel	9,049	10,913	10,913	9,864	9,873	9,873
Supplies	95	173	100	70	93	93
Services:						
Insurance Fees/Adm.	21,155	27,086	27,086	25,599	25,599	25,599
Claims and Judgments	5,799	10,775	10,375	5,620	6,260	6,260
Other Services	4,600	7,951	8,428	3,313	3,832	3,832
Operating Expenses	<u>40,698</u>	<u>56,898</u>	<u>56,902</u>	<u>44,466</u>	<u>45,657</u>	<u>45,657</u>
Operating Income (Loss)	(317)	0	0	(4,571)	(5)	(5)
Nonoperating Revenues (Expenses)						
Interest Income	88	0	0	0	0	0
Other	229	0	0	5	5	5
Nonoperating Revenues (Expenses)	<u>317</u>	<u>0</u>	<u>0</u>	<u>5</u>	<u>5</u>	<u>5</u>
Net Income (Loss)	0	0	0	(4,566)	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>\$ (4,566)</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 June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 34,716	\$ 41,736	\$ 41,736	\$ 29,183	\$ 29,956	\$ 29,956
Operating Revenues	<u>34,716</u>	<u>41,736</u>	<u>41,736</u>	<u>29,183</u>	<u>29,956</u>	<u>29,956</u>
Operating Expenses						
Personnel	5,647	7,206	7,206	5,816	5,842	5,842
Supplies	53	82	81	50	52	52
Current Year Claims Services	30,470	36,883	36,859	23,014	25,781	25,781
Capital Outlay	1,393	1,268	1,270	836	935	935
Non-Capital Outlay	22	61	68	34	34	34
	7	4	20	20	20	20
Operating Expenses	<u>37,592</u>	<u>45,504</u>	<u>45,504</u>	<u>29,769</u>	<u>32,664</u>	<u>32,664</u>
Operating Income (Loss)	(2,876)	(3,768)	(3,768)	(586)	(2,708)	(2,708)
Non-Operating Revenues (Expenses)						
Interest Income	(72)	28	28	11	13	13
Other	2,948	3,740	3,740	2,421	2,695	2,695
Non-Operating Revenues (Expenses)	<u>2,876</u>	<u>3,768</u>	<u>3,768</u>	<u>2,433</u>	<u>2,708</u>	<u>2,708</u>
Net Income (Loss)	0	0	0	1,847	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>\$ 1,847</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 June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 3,723	\$ 2,036	\$ 2,036	\$ 4,762	\$ 4,762	\$ 4,762
Interest Income	26	6	6	103	103	103
Total Revenues	<u>3,749</u>	<u>2,042</u>	<u>2,042</u>	<u>4,865</u>	<u>4,865</u>	<u>4,865</u>
Expenditures						
Personnel	853	2,840	3,843	1,856	1,855	1,855
Supplies	336	723	1,093	555	558	558
Other Services	564	752	1,179	996	1,034	1,034
Capital Purchases	124	0	121	57	57	57
Non-Capital Purchases	32	1,253	336	25	25	25
Total Expenditures	<u>1,909</u>	<u>5,568</u>	<u>6,572</u>	<u>3,489</u>	<u>3,529</u>	<u>3,529</u>
Net Current Activity	1,840	(3,526)	(4,530)	1,376	1,336	1,336
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>\$ 1,089</u>	<u>\$ 6,995</u>	<u>\$ 6,955</u>	<u>\$ 6,955</u>

Auto Dealers Special Revenue Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	\$ 2,702	\$ 2,640	\$ 2,640	2,837	\$ 2,837	\$ 2,837
Vehicle Storage Notification	353	355	355	369	369	369
Vehicle Auction Fees	467	440	440	416	416	416
Interest Income	45	50	50	174	174	174
Other	10,035	5,088	5,088	8,309	8,309	8,309
Total Revenues	<u>13,602</u>	<u>8,573</u>	<u>8,573</u>	<u>12,104</u>	<u>12,104</u>	<u>12,104</u>
Expenditures						
Personnel	4,280	4,726	4,726	4,454	4,455	4,455
Supplies	352	402	402	366	366	366
Other Services	1,880	2,315	2,315	2,108	2,241	2,241
Capital Purchases	0	400	400	14	14	14
Total Expenditures	<u>6,512</u>	<u>7,843</u>	<u>7,843</u>	<u>6,943</u>	<u>7,076</u>	<u>7,076</u>
Other Financing Sources (Uses)						
Transfers Out	(1,750)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)
Total Other Financing Sources (Uses)	<u>(1,750)</u>	<u>(1,900)</u>	<u>(1,900)</u>	<u>(1,900)</u>	<u>(1,900)</u>	<u>(1,900)</u>
Net Current Activity	5,340	(1,170)	(1,170)	3,261	3,128	3,128
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>\$ 10,254</u>	<u>\$ 10,121</u>	<u>\$ 10,121</u>

BARC Special Revenue Fund
For the period ended June 30, 2023
(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	\$ 1,033	\$ 1,033	\$ 1,033
Interest	7	10	10	11	11	11
Animal Adoption	85	57	57	108	108	108
Contributions	260	148	148	263	263	263
Other Revenue	1	0	0	1	1	1
Total Revenues	<u>1,458</u>	<u>1,340</u>	<u>1,340</u>	<u>1,416</u>	<u>1,416</u>	<u>1,416</u>
Expenditures						
Personnel	8,470	8,964	8,964	8,748	8,765	8,765
Supplies	1,020	1,281	1,266	1,101	1,098	1,098
Other Services	3,079	3,261	3,244	3,041	3,561	3,561
Capital Outlay	0	64	90	0	0	0
Non-Capital Outlay	17	0	6	6	6	6
Total Expenditures	<u>12,586</u>	<u>13,570</u>	<u>13,570</u>	<u>12,896</u>	<u>13,430</u>	<u>13,430</u>
Net Current Activity	(11,128)	(12,230)	(12,230)	(11,480)	(12,014)	(12,014)
Other Financing Sources (Uses)						
Operating Transfers - In	10,790	11,055	11,055	11,679	11,679	11,679
Total Other Financing Sources (Uses)	<u>10,790</u>	<u>11,055</u>	<u>11,055</u>	<u>11,679</u>	<u>11,679</u>	<u>11,679</u>
Net Current Activity	(338)	(1,175)	(1,175)	199	(334)	(334)
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>\$ 2,035</u>	<u>\$ 1,501</u>	<u>\$ 1,501</u>

Bayou Greenway 2020 Fund
For the period ended June 30, 2023
(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	\$ 960	\$ 1,034	\$ 1,034
Interest	10	12	12	25	29	29
Total Revenues	<u>1,032</u>	<u>1,357</u>	<u>1,357</u>	<u>985</u>	<u>1,063</u>	<u>1,063</u>
Expenditures						
Personnel	840	1,029	1,029	955	955	955
Supplies	10	47	47	23	23	23
Other Services	29	25	25	2	2	2
Capital Outlay	0	140	140	0	0	0
Total Expenditures	<u>879</u>	<u>1,241</u>	<u>1,241</u>	<u>980</u>	<u>980</u>	<u>980</u>
Net Current Activity	<u>153</u>	<u>116</u>	<u>116</u>	<u>5</u>	<u>83</u>	<u>83</u>
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>\$ 1,492</u>	<u>\$ 1,570</u>	<u>\$ 1,570</u>

Building Inspection Special Fund
For the period ended June 30, 2023
(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	\$ 75,044	\$ 75,044	\$ 75,044
Charges for Services	29,432	30,153	30,153	20,901	20,957	20,957
Other	2,690	3,129	3,129	2,854	3,047	3,047
Interest Income	207	250	250	381	436	436
Total Revenues	<u>92,215</u>	<u>91,515</u>	<u>91,515</u>	<u>99,179</u>	<u>99,484</u>	<u>99,484</u>
Expenditures						
Personnel	64,003	71,345	70,125	67,836	67,940	67,940
Supplies	251	388	388	272	276	276
Other Services	20,368	22,469	23,125	18,714	20,316	20,316
Capital Outlay	843	1,005	1,276	52	227	227
Non-Capital Outlay	282	360	842	526	856	856
Total Expenditures	<u>85,747</u>	<u>95,567</u>	<u>95,756</u>	<u>87,401</u>	<u>89,615</u>	<u>89,615</u>
Net Current Activity	6,468	(4,052)	(4,241)	11,779	9,869	9,869
Other Financing Sources (Uses)						
Transfer to Capital Project	(1,772)	(1,787)	(1,787)	(1,787)	(1,787)	(1,787)
Operating Transfers Out	(8,922)	(5,637)	(5,447)	(5,447)	(5,447)	(5,447)
Operating Transfers In	0	0	0	2	2	2
Total Other Financing Sources (Uses)	<u>(10,694)</u>	<u>(7,424)</u>	<u>(7,234)</u>	<u>(7,232)</u>	<u>(7,232)</u>	<u>(7,232)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	(4,226)	(11,476)	(11,475)	4,547	2,637	2,637
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>\$ 23,049</u>	<u>\$ 21,139</u>	<u>\$ 21,139</u>

Cable Television Special Fund
For the period ended June 30, 2023
(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	\$ 3,145	\$ 3,845	\$ 3,845
Total Revenues	<u>4,408</u>	<u>4,445</u>	<u>4,445</u>	<u>3,145</u>	<u>3,845</u>	<u>3,845</u>
Expenditures						
Maintenance and Operations	3,638	3,904	4,774	3,069	3,570	3,570
Capital Purchases	44	2,500	1,630	319	356	356
Total Expenditures	<u>3,682</u>	<u>6,404</u>	<u>6,404</u>	<u>3,388</u>	<u>3,926</u>	<u>3,926</u>
Net Current Activity	726	(1,959)	(1,959)	(243)	(81)	(81)
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>\$ 5,675</u>	<u>\$ 5,837</u>	<u>\$ 5,837</u>

Child Safety Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	Adopted Budget	Current Budget	FY2023		
				YTD	Controller's Projection	Finance Projection
Revenues						
Interest on Investments	\$ 9	\$ 11	\$ 11	\$ 14	\$ 16	\$ 16
Municipal Courts Collections	2,566	2,650	2,650	2,337	2,546	2,546
Harris County Collections	694	700	700	631	632	632
Total Revenues	<u>3,269</u>	<u>3,361</u>	<u>3,361</u>	<u>2,982</u>	<u>3,193</u>	<u>3,193</u>
Expenditures						
School Crossing Guard Program	3,794	3,360	3,188	2,153	3,188	3,188
Miscellaneous Parts and Supplies	1	1	1	0	1	1
Total Expenditures	<u>3,795</u>	<u>3,361</u>	<u>3,189</u>	<u>2,153</u>	<u>3,189</u>	<u>3,189</u>
Net Current Activity	(526)	0	172	829	4	4
Fund Balance, Beginning of Year	<u>526</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 172</u>	<u>\$ 829</u>	<u>\$ 4</u>	<u>\$ 4</u>

Container Lease Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	Adopted Budget	Current Budget	FY2023		
				YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 0	\$ 0	\$ 4,500	\$ 4,734	\$ 4,734	\$ 4,734
Interest Income	0	0	0	26	34	34
Total Revenues	<u>0</u>	<u>0</u>	<u>4,500</u>	<u>4,760</u>	<u>4,767</u>	<u>4,767</u>
Expenditures						
Personnel	0	0	855	766	766	766
Supplies	0	0	79	31	63	63
Other Services	0	0	148	60	157	157
Capital Outlay	0	0	2,500	2,216	2,500	2,500
Total Expenditures	<u>0</u>	<u>0</u>	<u>3,582</u>	<u>3,073</u>	<u>3,485</u>	<u>3,485</u>
Net Current Activity	0	0	918	1,687	1,282	1,282
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 918</u>	<u>\$ 1,687</u>	<u>\$ 1,282</u>	<u>\$ 1,282</u>

Contractor Responsibility Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	Adopted Budget	Current Budget	FY2023		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 976	\$ 775	\$ 775	\$ 1,120	\$ 1,120	\$ 1,120
Total Revenues	<u>976</u>	<u>775</u>	<u>775</u>	<u>1,120</u>	<u>1,120</u>	<u>1,120</u>
Expenditures						
Personnel	113	177	177	149	149	149
Supplies	1	1	1	0	0	0
Other Services	250	397	397	257	417	417
Debt Services and Other Uses	1,130	630	630	630	630	630
Total Expenditures	<u>1,494</u>	<u>1,205</u>	<u>1,205</u>	<u>1,037</u>	<u>1,197</u>	<u>1,197</u>
Net Current Activity	(518)	(430)	(430)	84	(77)	(77)
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>\$ 1,499</u>	<u>\$ 1,338</u>	<u>\$ 1,338</u>

Essential Public Health Services Fund
For the period ended June 30, 2023
(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	\$ 26,270	\$ 26,368	\$ 26,368
Total Revenues	<u>24,186</u>	<u>20,582</u>	<u>20,582</u>	<u>26,270</u>	<u>26,368</u>	<u>26,368</u>
Expenditures						
Personnel	9,288	15,268	15,268	9,193	9,312	9,312
Supplies	232	550	542	256	273	273
Other Services	2,597	3,056	3,064	2,176	2,376	2,376
Non-Capital Purchases	4	29	29	0	6	6
Capital Purchases	40	30	30	0	0	0
Total Expenditures	<u>12,161</u>	<u>18,933</u>	<u>18,933</u>	<u>11,625</u>	<u>11,967</u>	<u>11,967</u>
Net Current Activity	12,025	1,649	1,649	14,645	14,401	14,401
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>\$ 47,925</u>	<u>\$ 47,681</u>	<u>\$ 47,681</u>

Forensic Transition Special Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Services	\$ 516	\$ 373	\$ 373	\$ 263	\$ 317	\$ 317
Recoveries & Refunds	0	0	0	1	0	0
Total Revenues	<u>516</u>	<u>373</u>	<u>373</u>	<u>264</u>	<u>317</u>	<u>317</u>
Expenditures						
Personnel	514	363	347	310	310	310
Other Services	5	10	10	7	7	7
Total Expenditures	<u>519</u>	<u>373</u>	<u>357</u>	<u>317</u>	<u>317</u>	<u>317</u>
Net Current Activity	(3)	0	16	(53)	0	0
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>\$ 34</u>	<u>\$ (35)</u>	<u>\$ 18</u>	<u>\$ 18</u>

Health Special Revenue Fund
For the period ended June 30, 2023
(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	\$ 3,490	\$ 4,159	\$ 4,159
Total Revenues	<u>4,794</u>	<u>5,377</u>	<u>5,377</u>	<u>3,490</u>	<u>4,159</u>	<u>4,159</u>
Expenditures						
Personnel	3,211	5,201	5,201	1,944	1,948	1,948
Supplies	82	121	131	131	134	134
Other Services	2,674	4,074	4,067	2,320	2,533	2,533
Non-Capital Purchases	8	64	64	72	72	72
Capital Purchases	0	111	108	12	12	12
Total Expenditures	<u>5,975</u>	<u>9,570</u>	<u>9,570</u>	<u>4,479</u>	<u>4,699</u>	<u>4,699</u>
Operating Transfers						
Operating Transfers In (Out)	400	2,430	2,430	3,430	3,430	3,430
Total Operating Transfers	<u>400</u>	<u>2,430</u>	<u>2,430</u>	<u>3,430</u>	<u>3,430</u>	<u>3,430</u>
Net Current Activity	(781)	(1,763)	(1,763)	2,441	2,890	2,890
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>\$ 6,433</u>	<u>\$ 6,882</u>	<u>\$ 6,882</u>

Historic Preservation Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 13	\$ 10	\$ 10	\$ 31	\$ 35	\$ 35
Charges for Services	193	200	200	216	216	216
Total Revenues	<u>206</u>	<u>210</u>	<u>210</u>	<u>247</u>	<u>251</u>	<u>251</u>
Expenditures						
Supplies & Other Services	124	475	475	133	134	134
Total Expenditures	<u>124</u>	<u>475</u>	<u>475</u>	<u>133</u>	<u>134</u>	<u>134</u>
Net Current Activity	82	(265)	(265)	114	117	117
Fund Balance, Beginning of Year	<u>1,762</u>	<u>1,844</u>	<u>1,844</u>	<u>1,844</u>	<u>1,844</u>	<u>1,844</u>
Fund Balance, End of Year	<u>\$ 1,844</u>	<u>\$ 1,579</u>	<u>\$ 1,579</u>	<u>\$ 1,958</u>	<u>\$ 1,961</u>	<u>\$ 1,961</u>

Houston Emergency Center Fund
For the period ended June 30, 2023
(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	\$ 26,677	\$ 27,812	\$ 27,812
Total Revenues	<u>25,422</u>	<u>29,101</u>	<u>29,101</u>	<u>26,677</u>	<u>27,812</u>	<u>27,812</u>
Expenditures						
Maintenance and Operations	26,005	32,161	32,161	26,518	27,551	27,551
Total Expenditures	<u>26,005</u>	<u>32,161</u>	<u>32,161</u>	<u>26,518</u>	<u>27,551</u>	<u>27,551</u>
Net Current Activity	(583)	(3,060)	(3,060)	159	261	261
Fund Balance, Beginning of Year	<u>4,985</u>	<u>4,402</u>	<u>4,402</u>	<u>4,402</u>	<u>4,402</u>	<u>4,402</u>
Fund Balance, End of Year	<u>\$ 4,402</u>	<u>\$ 1,342</u>	<u>\$ 1,342</u>	<u>\$ 4,561</u>	<u>\$ 4,663</u>	<u>\$ 4,663</u>

Houston Transtar Center Fund
For the period ended June 30, 2023
(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	\$ 1,461	\$ 2,032	\$ 2,032
Other Service Charges	899	937	937	937	937	937
Misc. Revenue	2	0	0	(3)	0	0
Interest Income	28	25	25	64	71	71
Total Revenues	<u>2,513</u>	<u>2,559</u>	<u>2,559</u>	<u>2,459</u>	<u>3,041</u>	<u>3,041</u>
Expenditures						
Maintenance and Operations	2,390	3,427	3,427	2,855	3,107	3,107
Total Expenditures	<u>2,390</u>	<u>3,427</u>	<u>3,427</u>	<u>2,855</u>	<u>3,107</u>	<u>3,107</u>
Net Current Activity	123	(868)	(868)	(396)	(66)	(66)
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>\$ 3,560</u>	<u>\$ 3,890</u>	<u>\$ 3,890</u>

Laboratory Operations and Maintenance Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 462	\$ 551	\$ 551	\$ 443	\$ 444	\$ 444
Total Revenues	<u>462</u>	<u>551</u>	<u>551</u>	<u>443</u>	<u>444</u>	<u>444</u>
Expenditures						
Supplies	161	138	163	90	163	163
Other Services	294	429	394	169	257	257
Capital Purchases	0	0	10	0	0	0
Total Expenditures	<u>455</u>	<u>567</u>	<u>567</u>	<u>259</u>	<u>420</u>	<u>420</u>
Net Current Activity	7	(16)	(16)	184	24	24
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>\$ 470</u>	<u>\$ 310</u>	<u>\$ 310</u>

Local Truancy Prevention Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 639	\$ 595	\$ 595	\$ 697	\$ 700	\$ 700
Total Revenues	<u>639</u>	<u>595</u>	<u>595</u>	<u>697</u>	<u>700</u>	<u>700</u>
Expenditures						
Personnel	568	892	892	437	301	301
Supplies	1	14	14	11	15	15
Other Services and Charges	39	83	83	29	63	63
Non Capital Purchases	0	1	1	0	1	1
Total Expenditures	<u>608</u>	<u>990</u>	<u>990</u>	<u>477</u>	<u>380</u>	<u>380</u>
Net Current Activity	31	(395)	(395)	220	320	320
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>\$ 1,027</u>	<u>\$ 1,127</u>	<u>\$ 1,127</u>

Maintenance Renewal and Replacement Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Interest Income	\$ 33	\$ 39	\$ 39	\$ 146	\$ 156	\$ 156
Other Revenue	15	800	800	500	500	500
Total Revenues	<u>48</u>	<u>839</u>	<u>839</u>	<u>646</u>	<u>656</u>	<u>656</u>
Expenses						
Personnel	5,834	8,133	7,783	5,946	6,076	6,076
Supplies	2,045	3,096	2,374	2,252	2,374	2,374
Other Services	22,499	22,747	25,480	18,431	26,618	26,618
Capital Purchases	22	0	0	128	128	128
Non-Capital Purchases	0	5	14	9	14	14
Total Expenses	<u>30,400</u>	<u>33,981</u>	<u>35,652</u>	<u>26,766</u>	<u>35,210</u>	<u>35,210</u>
Operating Transfers						
Operating Transfers In	31,592	31,592	31,592	31,592	31,592	31,592
Total Operating Transfers	<u>31,592</u>	<u>31,592</u>	<u>31,592</u>	<u>31,592</u>	<u>31,592</u>	<u>31,592</u>
Net Current Activity	1,240	(1,550)	(3,221)	5,472	(2,962)	(2,962)
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>\$ 1,295</u>	<u>\$ 9,987</u>	<u>\$ 1,553</u>	<u>\$ 1,553</u>

Municipal Court Building Security Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 583	\$ 553	\$ 553	\$ 649	\$ 653	\$ 653
Total Revenues	<u>583</u>	<u>553</u>	<u>553</u>	<u>649</u>	<u>653</u>	<u>653</u>
Expenditures						
Personnel	3	4	4	14	15	15
Other Services	501	657	657	377	500	500
Total Expenditures	<u>504</u>	<u>661</u>	<u>661</u>	<u>391</u>	<u>515</u>	<u>515</u>
Net Current Activity	79	(108)	(108)	258	138	138
Fund Balance, Beginning of Year	<u>304</u>	<u>383</u>	<u>383</u>	<u>383</u>	<u>383</u>	<u>383</u>
Fund Balance, End of Year	\$ <u>383</u>	\$ <u>275</u>	\$ <u>275</u>	\$ <u>641</u>	\$ <u>521</u>	\$ <u>521</u>

Municipal Court Technology Fee Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Court Fines	\$ 503	\$ 481	\$ 481	\$ 545	\$ 549	\$ 549
Interest Income	13	14	14	25	28	28
Misc.	300	300	300	200	200	200
Total Revenues	<u>816</u>	<u>795</u>	<u>795</u>	<u>770</u>	<u>777</u>	<u>777</u>
Expenditures						
Personnel	224	232	232	235	235	235
Supplies	0	10	10	0	10	10
Other Services	651	930	930	741	939	939
Equipment	1	115	115	0	0	0
Total Expenditures	<u>876</u>	<u>1,287</u>	<u>1,287</u>	<u>976</u>	<u>1,184</u>	<u>1,184</u>
Net Current Activity	(60)	(492)	(492)	(206)	(407)	(407)
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>1,586</u>	\$ <u>1,385</u>	\$ <u>1,385</u>

Municipal Jury Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Municipal Jury Revenue	\$ 11	\$ 10	\$ 10	\$ 13	\$ 13	\$ 13
Total Revenues	<u>11</u>	<u>10</u>	<u>10</u>	<u>13</u>	<u>13</u>	<u>13</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	13	13	13
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>\$ 35</u>	<u>\$ 35</u>	<u>\$ 35</u>

ParkHouston Special Revenue Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Parking Violations	\$ 8,491	\$ 9,963	\$ 9,963	\$ 8,166	\$ 9,016	\$ 9,016
Parking Fees	9,413	9,544	9,544	9,153	9,427	9,427
Permit Fees	244	268	268	256	256	256
Other Revenue	34	22	22	61	61	61
Interest Income	46	42	42	110	128	128
Total Revenues	<u>18,228</u>	<u>19,839</u>	<u>19,839</u>	<u>17,746</u>	<u>18,888</u>	<u>18,888</u>
Expenses						
Personnel	5,653	7,071	7,071	5,847	5,892	5,892
Supplies	353	422	422	406	406	406
Other Services	5,658	6,199	6,199	5,504	5,649	5,649
Capital Outlay	0	240	54	8	8	8
Non-Capital Outlay	80	100	92	2	2	2
Total Expenses	<u>11,744</u>	<u>14,032</u>	<u>13,838</u>	<u>11,767</u>	<u>11,957</u>	<u>11,957</u>
Net Current Activity	6,484	5,807	6,001	5,979	6,932	6,932
Other Financing Sources (Uses)						
Transfers (to) from Special	0	0	(194)	(194)	(194)	(194)
Operating Transfers - In (Out)	(5,159)	(5,470)	(5,470)	0	(5,470)	(5,470)
Transfers for Interest	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)
Total Other Financing Sources (Uses)	<u>(6,395)</u>	<u>(6,706)</u>	<u>(6,900)</u>	<u>(1,430)</u>	<u>(6,900)</u>	<u>(6,900)</u>
Net Current Activity	89	(899)	(899)	4,549	31	31
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>\$ 6,752</u>	<u>\$ 2,234</u>	<u>\$ 2,234</u>

Parks Golf Special Revenue Fund
For the period ended June 30,2023
(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	\$ 3,574	\$ 3,580	\$ 3,580
Rental of Property	875	890	890	905	905	905
Interest Income	10	15	15	23	27	27
Golf	3,198	3,210	3,210	3,352	3,352	3,352
Other	28	35	35	28	28	28
Total Revenues	<u>7,452</u>	<u>7,798</u>	<u>7,798</u>	<u>7,883</u>	<u>7,893</u>	<u>7,893</u>
Expenses						
Personnel	4,145	4,755	4,755	4,144	4,151	4,151
Supplies	1,169	1,191	1,093	1,199	1,234	1,234
Other Services	1,573	1,887	1,985	2,085	2,154	2,154
Total Expenses	<u>6,887</u>	<u>7,833</u>	<u>7,833</u>	<u>7,428</u>	<u>7,539</u>	<u>7,539</u>
Operating Transfers						
Operating Transfers Out	(200)	(200)	(200)	(200)	(200)	(200)
Total Operating Transfers	<u>(200)</u>	<u>(200)</u>	<u>(200)</u>	<u>(200)</u>	<u>(200)</u>	<u>(200)</u>
Net Current Activity	365	(235)	(235)	255	154	154
Fund Balance, Beginning of Year	1,411	1,776	1,776	1,776	1,776	1,776
Fund Balance, End of Year	<u>\$ 1,776</u>	<u>\$ 1,541</u>	<u>\$ 1,541</u>	<u>\$ 2,031</u>	<u>\$ 1,930</u>	<u>\$ 1,930</u>

Parks Special Revenue Fund
For the period ended June 30,2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 570	\$ 442	\$ 442	\$ 629	\$ 629	\$ 629
Facility Admissions/User Fees	170	232	232	197	197	197
Program Fees	289	438	438	366	366	366
Rental of Property	432	636	636	547	547	547
Licenses and Permits	175	143	143	162	162	162
Interest Income	19	18	18	67	77	77
Tennis	250	211	211	213	213	213
Other	981	698	698	1,182	1,183	1,183
Total Revenues	<u>2,886</u>	<u>2,818</u>	<u>2,818</u>	<u>3,364</u>	<u>3,374</u>	<u>3,374</u>
Expenses						
Personnel	890	1,114	1,114	907	908	908
Supplies	430	710	704	445	487	487
Other Services	763	1,416	1,384	602	756	756
Capital Outlay	0	60	98	38	38	38
Total Expenses	<u>2,083</u>	<u>3,300</u>	<u>3,300</u>	<u>1,993</u>	<u>2,189</u>	<u>2,189</u>
Operating Transfers						
Operating Transfers (In)	200	200	200	200	200	200
Operating Transfers (Out)	(57)	0	0	0	0	0
Total Operating Transfers	<u>143</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
Net Current Activity	946	(282)	(282)	1,571	1,385	1,385
Fund Balance, Beginning of Year	1,447	2,393	2,393	2,393	2,393	2,393
Fund Balance, End of Year	<u>\$ 2,393</u>	<u>\$ 2,111</u>	<u>\$ 2,111</u>	<u>\$ 3,964</u>	<u>\$ 3,778</u>	<u>\$ 3,778</u>

Planning & Development Special Revenue Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Tower Application Fees	\$ 1	\$ 1	\$ 1	\$ 5	\$ 5	\$ 5
Admin. Fees - License & Permits	498	490	490	467	467	467
Hazardous Materials Permit	2	4	4	3	3	3
Hotel & Motel Ordinance	4	4	4	6	6	6
Platting Fees	10,156	9,521	9,521	8,859	8,859	8,859
Interest Income	56	90	90	160	181	181
Other Service Charges	530	591	591	438	536	536
Total Revenues	11,247	10,701	10,701	9,938	10,057	10,057
Expenditures						
Personnel	5,332	6,755	6,755	5,291	5,292	5,292
Supplies	26	66	66	36	38	38
Other Services	4,227	5,061	5,061	2,665	3,243	3,243
Total Expenditures	9,585	11,882	11,882	7,992	8,573	8,573
Net Current Activity	1,662	(1,181)	(1,181)	1,946	1,484	1,484
Fund Balance, Beginning of Year	7,014	8,676	8,676	8,676	8,676	8,676
Fund Balance, End of Year	\$ 8,676	\$ 7,495	\$ 7,495	\$ 10,622	\$ 10,160	\$ 10,160

Police Special Services Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Fees	\$ 4,018	\$ 4,514	\$ 4,514	\$ 3,003	\$ 4,987	\$ 4,987
Interest Income	54	100	100	116	129	129
Other	3,319	2,102	2,102	2,548	2,757	2,757
Interfund Transfers	1,210	1,210	1,210	1,210	1,210	1,210
Total Revenues	8,601	7,926	7,926	6,877	9,083	9,083
Expenditures						
Personnel	9,600	5,663	5,663	5,034	6,123	6,123
Supplies	79	3,085	3,194	1,956	1,967	1,967
Other Services	1,353	2,083	1,975	1,192	1,613	1,613
Capital Purchases	25	90	90	0	22	22
Non-Capital Purchases	0	12	12	0	0	0
Total Expenditures	11,057	10,933	10,933	8,181	9,725	9,725
Net Current Activity	(2,455)	(3,007)	(3,007)	(1,305)	(3,007)	(3,007)
Fund Balance, Beginning of Year	10,643	8,187	8,187	8,187	8,187	8,187
Fund Balance, End of Year	\$ 8,187	\$ 5,180	\$ 5,180	\$ 6,882	\$ 7,545	\$ 7,545

Recycling Revenue Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 220	\$ 243	\$ 243	\$ 956	\$ 261	\$ 261
Interest Income	18	20	20	93	104	104
Miscellaneous	2,406	150	150	347	1,042	1,042
Total Revenues	<u>2,644</u>	<u>413</u>	<u>413</u>	<u>1,396</u>	<u>1,406</u>	<u>1,406</u>
Expenditures						
Personnel	380	441	441	281	281	281
Supplies	1	3	3	9	9	9
Other Services	164	2,090	2,082	892	1,296	1,296
Capital/Non-Capital Purchases	66	66	74	74	74	74
Total Expenditures	<u>611</u>	<u>2,600</u>	<u>2,600</u>	<u>1,255</u>	<u>1,660</u>	<u>1,660</u>
Operating Transfers						
Operating Transfers In	3,863	3,863	3,863	8	8	8
Operating Transfers (Out)	(1,568)	(1,568)	(1,568)	(1,568)	(1,568)	(1,568)
Total Operating Transfers	<u>2,295</u>	<u>2,295</u>	<u>2,295</u>	<u>(1,560)</u>	<u>(1,560)</u>	<u>(1,560)</u>
Net Current Activity	4,328	108	108	(1,420)	(1,814)	(1,814)
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>4,165</u>	\$ <u>3,771</u>	\$ <u>3,771</u>

Special Waste Transportation and Inspection Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,042	\$ 3,039	\$ 3,039	\$ 3,191	\$ 3,191	\$ 3,191
Other Interfund Services	1,211	1,240	1,240	760	964	964
Total Revenues	<u>4,253</u>	<u>4,279</u>	<u>4,279</u>	<u>3,951</u>	<u>4,155</u>	<u>4,155</u>
Expenditures						
Personnel	4,715	4,513	4,297	3,117	3,117	3,117
Supplies	83	86	66	53	54	54
Other Services	263	716	736	345	352	352
Non-Capital Purchases	90	36	36	(50)	(50)	(50)
Capital Purchases	0	0	216	0	0	0
Total Expenditures	<u>5,151</u>	<u>5,351</u>	<u>5,351</u>	<u>3,465</u>	<u>3,473</u>	<u>3,473</u>
Operating Transfers						
Operating Transfers In (Out)	350	350	350	350	350	350
Total Operating Transfers	<u>350</u>	<u>350</u>	<u>350</u>	<u>350</u>	<u>350</u>	<u>350</u>
Net Current Activity	(548)	(722)	(722)	836	1,032	1,032
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>2,124</u>	\$ <u>2,320</u>	\$ <u>2,320</u>

Swimming Pool Safety Fund
For the period ended June 30, 2023
(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	\$ 1,388	\$ 1,391	\$ 1,391
Total Revenues	<u>1,488</u>	<u>1,494</u>	<u>1,494</u>	<u>1,388</u>	<u>1,391</u>	<u>1,391</u>
Expenditures						
Personnel	874	1,742	1,742	1,356	1,366	1,366
Supplies	20	22	22	7	17	17
Other Services	332	525	525	148	168	168
Non-Capital Purchases	5	9	9	0	0	0
Capital Purchases	65	216	216	0	0	0
Total Expenditures	<u>1,296</u>	<u>2,514</u>	<u>2,514</u>	<u>1,511</u>	<u>1,551</u>	<u>1,551</u>
Net Current Activity	192	(1,020)	(1,020)	(123)	(160)	(160)
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>\$ 1,224</u>	<u>\$ 1,187</u>	<u>\$ 1,187</u>

Tourism Promotion Special Revenue Fund
For the period ended June 30, 2023
(amounts expressed in thousands)

	FY2022 Actual	FY2023				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 34	\$ 38	\$ 38	\$ 40	\$ 40	\$ 40
Interest Income	25	36	36	62	67	67
Others	15,588	18,245	18,245	12,745	18,118	18,118
Total Revenues	<u>15,647</u>	<u>18,319</u>	<u>18,319</u>	<u>12,847</u>	<u>18,225</u>	<u>18,225</u>
Expenditures						
Personnel	2,631	3,073	3,073	2,955	2,956	2,956
Supplies	160	141	135	108	118	118
Other Services	14,863	17,583	17,589	13,645	17,747	17,747
Non-Capital Purchases	11	25	25	1	1	1
Total Expenditures	<u>17,665</u>	<u>20,822</u>	<u>20,822</u>	<u>16,709</u>	<u>20,822</u>	<u>20,822</u>
Operating Transfers						
Operating Transfers In	2,413	2,465	2,465	2,469	2,469	2,469
Operating Transfers (Out)	(300)	(300)	(300)	(300)	(300)	(300)
Total Operating Transfers	<u>2,113</u>	<u>2,165</u>	<u>2,165</u>	<u>2,169</u>	<u>2,169</u>	<u>2,169</u>
Net Current Activity	95	(338)	(338)	(1,693)	(428)	(428)
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>\$ 1,980</u>	<u>\$ 3,245</u>	<u>\$ 3,245</u>



City of Houston, Texas
Commercial Paper Issued and Available
For the period end June 30, 2023
(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	40.00	0.00	0.00	31.00	94.00
Series H-2	40.00	15.00	0.00	6.00	94.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	58.70	5.00	1.30	17.60	82.40
Series E2- Equipment & Capital	10.00	5.00	40.00	65.00	5.00
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	200.00	0.00
Total General Obligation	148.70	25.00	41.30	749.60	275.40
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	275.00	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
Series B-7	0.00	0.00	0.00	100.00	0.00
Total Combined Utility System	0.00	0.00	0.00	1,000.00	0.00
Airport System					
Series A&B	165.00	0.00	0.00	0.00	350.00
Total Airport System	165.00	0.00	0.00	0.00	350.00
Convention & Entertainment					
Series A	0.00	0.00	6.00	55.00	20.00
Series B	0.00	0.00	1.00	50.00	0.00
Total Convention and Entertainment	0.00	0.00	7.00	105.00	20.00
Totals	\$313.70	\$25.00	\$48.30	\$1,854.60	\$645.40

City of Houston, Texas
Total Outstanding Debt
For the period end June 30, 2023
(amounts expressed in thousands)

	June 30, 2023	June 30, 2022
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	1,481,110	1,682,020
Commercial Paper Notes ^(b)	275,400	168,000
Pension Obligations	1,438,420	1,469,410
Certificates of Obligations	10,985	12,365
Subtotal	3,205,915	3,331,795
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	6,057,355	6,324,050
Combined Utility System Commercial Paper Notes ^(c)	0	-
Water and Sewer System Revenue Bonds ^(d)	133,803	143,686
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)	350,000	185,000
Airport Special Facilities Revenue Bonds ^(f)	1,144,935	1,164,620
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ^(g)	520,229	550,066
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B ^(h)	20,000	27,000
Subtotal	10,759,347	11,022,072
Total Debt Payable by the City	\$13,965,262	\$14,353,867

- (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: \$200 million.
- (c) The City has authorized \$1,000 billion in Combined Utility System Commercial Paper Notes.
- (d) As of June 30, 2023, total outstanding includes \$99.46 million accreted value of capital appreciation bonds.
- (e) The City authorized the increase of Airport Senior Lien Commercial Paper Notes Series A&B from \$150 million to \$350 million. In May 2016, the Airport Inferior Lien appropriation facilities was also increased from \$225 million to \$450 million.
- (f) The City of Houston is not legally obligated for payment of the debt service for the Special Facilitated Revenue Bonds. All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues.
- (g) As of June 30, 2023, total outstanding includes \$163.6 million accreted value of capital appreciation bonds.
- (h) The City authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series A in October 2017, and authorized \$50 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series B in May 2019.

City of Houston, Texas
Voter-Authorized Obligations
For the period end June 30, 2023
(amounts expressed in thousands)

<u>Purposes</u>	<u>Voter Authorized</u>	<u>Approved by City Council for Issuance as Commercial Paper Notes</u>	<u>Commercial Paper Issued ^(a)</u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
November 2001 Election					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 471,300	\$ 2,700	\$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements ^(b)	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
Total	<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	149,532	16,468	16,468
Public Safety	144,000	144,000	144,000	-	-
Permanent and General Improvements ^(b)	57,000	57,000	53,078	3,922	3,922
Public Libraries	28,000	28,000	28,000	-	-
Low Income Housing	15,000	10,188	5,248	4,940	9,752
Total	<u>410,000</u>	<u>405,188</u>	<u>379,858</u>	<u>25,330</u>	<u>30,142</u>
November 2017 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	104,000	53,918	15,000	38,918	89,000
Public Safety	159,000	159,000	42,105	116,895	116,895
Permanent and General Improvements ^(b)	109,000	92,634	55,794	36,840	53,206
Public Libraries	123,000	52,799	34,934	17,865	88,066
Low Income Housing	-	-	-	-	-
Total	<u>495,000</u>	<u>358,351</u>	<u>147,833</u>	<u>210,518</u>	<u>347,167</u>
Combined Total (2001, 2006, 2012 and 2017 Elections)	<u>\$ 2,306,000</u>	<u>\$ 2,064,489</u>	<u>\$ 1,695,970</u>	<u>\$ 368,519</u>	<u>\$ 610,030</u>

(a) As of June 30, 2023

(b) Includes Public Health and Solid Waste Management

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

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

CITY OF HOUSTON

OTHER POST EMPLOYMENT BENEFIT (OPEB) LIABILITIES

6/30/2023
(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.

Separately, the City has paid \$59.536 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

6/30/2023

PAYMENTS					
(amounts expressed in thousands)					
	<u>FY2022</u>	<u>FY2023</u>			
	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%	\$ 72,984	\$ 72,868
Total Firefighter Plan	<u>81,351</u>			<u>72,984</u>	<u>72,868</u>
Police Plan					
General Fd. & Other Fds.	152,375	31.98%	10.5%	162,164	157,022
Total Police Plan	<u>152,375</u>			<u>162,164</u>	<u>157,022</u>
Municipal Plan					
General Fund	59,744	8.44% +	Group A: 8% Group B: 4%	66,836	61,952
Other Funds	137,597	\$142.05M	Group D ² : 3%	150,068	139,229
Total Municipal Plan ³	<u>197,341</u>			<u>216,903</u>	<u>201,181</u>
Total All Three Plans	<u>\$ 431,067</u>			<u>\$ 452,051</u>	<u>\$ 431,071</u>

NET PENSION LIABILITY AND FUNDED STATUS⁴

	<u>Date of Most Recent Measurement</u>	<u>Net Pension Liability/(Asset) \$ millions⁵</u>	<u>Net Position as % of Liabilities</u>
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 \$201M paid by the City year to date, the 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 \$1,475,322.

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 June 30, 2023
(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	\$ 385	\$ 33	\$ 117	\$ 212	\$ 23
Fire	889	590	12	6	281
Houston Emergency Center	2	0	0	0	2
Public Works	50	8	0	0	42
Solid Waste	186	173	0	0	13
Library	649	278	127	106	138
Parks & Recreation	476	109	28	222	117
Health	991	326	33	247	385
Mayor	59	0	0	0	59
General Government	388	60	199	65	64
Total Public Improvement	<u>4,075</u>	<u>1,577</u>	<u>516</u>	<u>858</u>	<u>1,124</u>
Airport System	11,695	4,847	2,599	4,132	117
Houston Public Works	678	0	103	0	575
Citywide Totals	<u><u>\$ 16,448</u></u>	<u><u>\$ 6,424</u></u>	<u><u>\$ 3,218</u></u>	<u><u>\$ 4,990</u></u>	<u><u>\$ 1,816</u></u>

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

	FY2022 Actual	FY2023 Adopted	FY2023 June	FY2023 (1) YTD AVG	Overtime FY2022 Actual	Overtime FY2023 Adopted	Overtime FY2023 YTD AVG
ENTERPRISE FUNDS							
Aviation	1,115.1	1,151.9	1,204.5	1,167.0	57.8	51.5	64.9
HPW - Combined Utility System	2,083.2	2,328.8	2,034.7	2,041.2	162.0	94.9	215.8
TOTAL ENTERPRISE FUNDS	3,198.3	3,480.7	3,239.2	3,208.2	219.8	146.4	280.7
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	164.5	185.5	163.5	163.9	3.0	2.1	2.2
City Controller	49.9	53.9	45.4	46.5	0.0	0.0	0.0
City Council	71.2	79.5	71.9	67.6	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	112.0	98.4	0.0	0.0	0.0
Fire Department	95.7	96.1	93.7	94.1	1.8	0.6	1.4
General Services	132.5	154.3	146.6	144.3	1.5	2.1	2.0
Housing & Community Development	0.3	0.3	0.2	0.3	0.0	0.0	0.0
Houston Health Department	350.5	374.8	336.6	319.1	8.9	3.4	4.8
Houston Public Works	7.7	8.5	8.0	8.4	0.0	0.0	0.0
Human Resources	36.5	152.7	66.4	25.7	0.0	0.0	0.0
Legal	96.5	105.9	100.5	100.3	0.0	0.0	0.0
Library	407.1	478.4	446.3	426.3	0.0	0.0	0.3
Mayor's Office	36.3	36.6	36.7	35.8	0.0	0.0	0.0
Municipal Courts Department	236.6	246.1	228.6	226.0	0.0	0.0	0.1
Neighborhoods	77.7	88.8	78.7	78.1	0.4	0.8	0.1
Office of Business Opportunity	28.4	43.1	29.4	28.5	0.0	0.0	0.0
Parks & Recreation	533.9	695.1	589.3	534.6	11.7	9.8	14.8
Planning & Development	21.5	23.1	19.0	19.0	0.0	0.0	0.0
Police Department	817.8	939.7	835.3	822.1	35.5	15.9	40.3
Solid Waste Management	390.5	426.9	373.8	380.8	118.1	65.3	104.3
SUBTOTAL MUNICIPAL	3,660.6	4,315.0	3,788.9	3,626.8	182.0	100.0	171.1
GENERAL FUND CADETS							
Fire Department	133.2	223.5	77.0	113.7	0.0	0.0	0.0
Police Department	173.9	177.6	137.9	126.8	0.0	0.0	0.0
SUBTOTAL CADET	307.1	401.1	214.9	240.5	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 June	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	3,679.5	3,662.1	490.6	472.3	488.5
Police Department	5,064.0	5,171.3	4,931.3	4,955.7	358.0 (2)	86.6	333.7 (2)
SUBTOTAL CLASSIFIED	8,694.5	8,845.0	8,610.8	8,617.8	848.6	558.9	822.2
TOTAL GENERAL FUND	12,662.2	13,561.1	12,614.6	12,485.1	1,030.6	658.9	993.3
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	173.7	202.0	171.9	165.2	3.9	1.2	6.1
Finance Department	55.7	60.2	51.8	53.0	0.0	0.0	0.0
Fleet Management	340.6	381.4	333.9	323.5	32.4	35.4	36.9
General Services	101.1	127.5	104.4	102.7	1.5	3.4	1.8
Housing & Community Development	286.0	0.0	264.7	265.4	0.1	0.0	0.0
Houston Emergency Center	196.1	257.2	191.3	182.6	31.4	16.6	31.9
Houston Health Department	984.5	276.0	975.8	1,027.4	22.9	4.5	24.6
Houston Information Technology Services	178.4	210.6	173.3	177.0	3.1	2.5	3.7
Houston Public Works	1,683.9	1,851.9	1,629.4	1,633.8	95.5	84.0	102.0
Human Resources	253.0	296.0	262.0	257.5	0.1	0.1	0.0
Legal	55.4	61.4	58.2	57.4	0.0	0.0	0.0
Library	8.6	0.0	4.9	6.6	0.0	0.0	0.0
Mayor's Office	70.1	44.7	68.7	71.0	0.3	0.3	0.4
Municipal Courts Department	7.6	11.0	3.0	4.1	0.0	0.0	0.0
Neighborhoods	35.3	0.0	32.5	33.3	0.1	0.0	0.1
Office of Business Opportunity	1.5	2.0	2.0	1.8	0.0	0.0	0.0
Parks & Recreation	93.6	119.8	101.4	98.6	8.8	3.1	7.3
Planning	61.2	71.0	61.0	58.4	0.5	1.2	0.6
Police Department - Cadet	0.0	0.0	24.0	39.5	0.0	0.0	0.0
Police Department - Classified	39.5	22.0	128.0	99.1	4.8 (2)	71.9	7.9 (2)
Police Department - Municipal	43.0	15.0	38.7	39.8	2.0	3.3	1.4
Solid Waste Management	3.5	5.0	8.0	6.2	0.2	0.2	1.4
TOTAL GRANTS & OTHER FUNDS	4,672.3	4,014.7	4,688.9	4,703.9	207.6	227.7	226.1
CITY-WIDE TOTAL	20,532.8	21,056.5	20,542.7	20,397.2	1,458.0	1,033.0	1,500.1

(1) YTD numbers measure the periods 07/01/2022 through 6/30/2023.

(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 Houston Public Works 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 Houston Public Works (HPW) 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 Houston Police Department administers this fund.

Container Lease Fund (2313)

The fund was created in FY2023 and is administered by the Solid Waste Management 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 Houston Public Works 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.

