

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



OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

CHRIS HOLLINS

To: Mayor John Whitmire
City Council Members

From: Chris Hollins
City Controller

Date: July 26, 2024

Subject: June 2024 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended June 30, 2024.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$483.4 million for FY2024. This is \$2.2 million lower than the projection of the Finance Department. The difference is due to a \$2.2 million lower revenue projection than the Finance Department. Based on our current projections, the fund balance will be approximately \$297.8 million above the City's target of holding 7.5 percent of total expenditures, excluding debt service and Pay-As-You Go (PAYGO), in reserve.

Our revenue projection increased by \$7.4 million from the May 2024 Monthly Financial Report primarily as follows:

- Industrial Assessments increased by \$3.3 million due to higher than anticipated taxable valuations.
- Licenses and Permits increased by \$1.4 million primarily due to higher than anticipated special fire permits, food dealer permits, and burglar alarm permits.
- Interest Income increased by \$1.2 million due to higher than anticipated earnings on deposit investments.
- Other Franchise increased by \$1.0 million due to higher than anticipated cable and solid waste hauler franchise fees.
- Miscellaneous/Other revenues increased by \$0.9 million primarily due to reimbursement of fire fighters' deployment due to wildfires and special events.
- Municipal Courts Fines and Forfeitures increased by \$0.7 million primarily due to higher than anticipated suspended sentence fees, moving violations, and fines.
- Gas Franchise increased by \$0.6 million due to higher than anticipated gas franchise fees.
- Transfers from Other Funds decreased by \$1.9 million due to lower than anticipated transfers from the ParkHouston Fund.

Our expenditure projection decreased by \$9.8 million from the May 2024 report due to year-end savings in personnel, supplies, and services costs.

**Mayor John Whitmire
City Council Members
June 2024 Monthly Financial Report**

ENTERPRISE FUNDS

- Aviation Operating Fund
 - Operating Revenues increased by \$8.0 million due to higher than anticipated garage parking revenues, ground rental fees, and concessions.
 - Operating Expenses increased by \$8.8 million due to higher than anticipated supplies and services costs.
 - Non-Operating Revenues increased by \$10.9 million due to higher than anticipated interest income.
 - Operating Transfers from the Revenue Fund to the Airport Improvement Fund increased by \$10.0 million.

- Combined Utility System Fund
 - Operating Revenues decreased by \$77.2 million due to a decrease in water and sewer revenues due to the implementation of the new water bill improvement plan.
 - Operating Expenditures decreased by \$111.1 million due to contract implementation delays and savings in personnel and supplies.
 - Non-Operating Revenues increased by \$14.1 million due to higher interest income.
 - Operating Transfers decreased by \$26.2 million due to lower than anticipated debt service transfer, less transfer to the Storm Water Fund, and delays in equipment purchases.

- Dedicated Drainage & Street Renewal Fund – Ad Valorem Tax
 - Expenditures decreased by \$32.9 million primarily due to less transfer to capital projects and delays in vehicles purchases.

- Dedicated Drainage & Street Renewal Fund – Drainage Charge
 - Revenues increased by \$3.1 million due to higher than anticipated drainage charge revenue and higher than anticipated interest income.
 - Expenditures decreased by \$49.7 million due to less transfer to capital projects and lower than anticipated claims and judgments.

- Dedicated Drainage & Street Renewal Fund – Metro ET AL
 - Expenditures decreased by \$5.8 million due to lower than anticipated spending on personnel and services, and less transfer to debt service.

- Storm Water Fund
 - Revenues decreased by \$12.1 million primarily due to less transfer from the Combined Utility System.
 - Expenditures decreased by \$13.8 million due to delays in vehicle purchases and infrastructure maintenance services.

**Mayor John Whitmire
City Council Members
June 2024 Monthly Financial Report**

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, 2024, the ratio of unhedged variable rate debt for each type of outstanding debt was:

| | |
|------------------------------------|-------|
| General Obligation..... | 2.98% |
| Combined Utility System..... | 0.00% |
| Aviation..... | 0.00% |
| Convention and Entertainment | 3.68% |

Respectfully submitted,



Chris Hollins
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
June 30, 2024

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, 2024, 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 USD SOFR ICE Swap Rate ("10-Year SOFR"). In the case of the Series 2018C Bonds, the basis is the difference between SIFMA and 10-Year SOFR.

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 in the event that 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 June 10, 2004, the City entered into three identical pay-fixed, receive variable rate swap agreements. The City pre-qualified six firms to submit competitive bids on the swap. The bidding took place on June 7, 2004. The three firms selected all matched the lowest fixed rate bid of 3.7784%. On November 15, 2018, the City amended the swap by changing the floating rate index from one-month LIBOR to 10-year constant maturity swap rate (CMS). On July 1, 2023, the City adhered to the June 2022 Benchmark Module of the ISDA 2021 Fallbacks Protocol. This adherence changed Series 2004B Swap's floating-rate indices from 10-Year CMS to 10-Year SOFR.

Terms. The notional amount totals \$653,325,000, the principal amount of the associated 2004B Bonds. The City's swap agreements contain scheduled reductions to outstanding notional amounts that follow anticipated payments of principal of the 2004B 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, 2024, the City received \$16,391,174.25 in swap revenue for these swaps and paid \$23,259,627.02 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, consist of an effective rate of 0.5004%. In contrast, the comparable fixed rate the City paid on its Combined Utility System Series 2004A bonds was 5.3357%.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of \$66 million on June 30, 2024. This value was calculated using the zero-coupon method.

Fiscal Year End. The GAAP Fair Value includes accounting adjustments. The total fair value without the accounting adjustments was negative \$50,403,094 on June 30, 2024.

| Counterparty | Notional Amount | Fair Value | Counterparty Credit Rating (Moody's/S&P/Fitch) |
|------------------------------------|--------------------|-----------------|--|
| Goldman Sachs Capital Markets Inc. | \$ 353,325,000 | \$ (35,950,547) | A1 /A+ /A+ |
| JP Morgan Chase | 150,000,000 | (15,262,384) | Aa2/ A+/AA |
| Wells Fargo | 150,000,000 | (15,248,750) | Aa2 /A+/AA- |
| | \$ 653,325,000 | \$ (66,461,683) | |

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, 2024, the City received \$6,249,008.65 in swap revenue for its 2018C swap and paid \$8,861,324.99 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, consist of an effective rate 5.4290%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$19.4 million on June 30, 2024. This value was calculated using the zero-coupon method.

Fiscal Year End. The GAAP Fair Value includes accounting adjustments. The total fair value without the accounting adjustments was negative \$19,101,137 on June 30, 2024.

| Counterparty | Notional Amount | GAAP Fair Value | Counterparty Rating (Moody's/S&P/Fitch) |
|--------------|--------------------|--------------------|---|
| Wells Fargo | \$ 249,075,000.00 | \$ (19,479,860.38) | Aa2/A+/AA- |
| TOTAL | \$ 249,075,000.00 | \$ (19,479,860.38) | |



CITY OF HOUSTON
Finance Department

John Whitmire
Mayor

Melissa Dubowski
Chief Business Officer/Director of
Finance
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To: Mayor John Whitmire
City Council Members

Date: July 26, 2024

Subject: 12+0 Financial Report

Attached is the 12+0 Financial Report for the period ending June 30, 2024. Fiscal Year 2024 projections are based on twelve months of actual results, however, invoices for goods and services provided in Fiscal Year 2024 do continue to come in. These expenses continue to be recorded as accruals to Fiscal Year 2024 until August 31st, so the results are not final until the publication of the FY2024 Annual Comprehensive Financial Report.

Next month we will begin presenting the Monthly Financial Report for Fiscal Year 2025. At the time of the FY2025 Adopted Budget formulation, the beginning fund balance was estimated to be \$468 million. In this 12+0 Financial Report, we are currently projecting that this balance will be \$486 million, an increase of \$18 million.

General Fund

Our revenue projection is \$50.5 million higher than the Adopted Budget and \$1.8 million lower than the 11+1 Report. The variance from prior month's projections is due to:

- \$2 million decrease in Transfer from Other Funds due to lower than anticipated transfer from ParkHouston Fund,
- \$1 million decrease in Miscellaneous/Other primarily due to lower than anticipated recoveries and refunds for standby fees,
- \$895,000 decrease in Other Taxes due to lower than anticipated mixed beverage tax receipts,
- \$428,000 decrease in Sale of Capital Assets to reflect lower than anticipated land sales,
- \$1.1 million increase in Licenses and Permits mainly due to higher than anticipated special fire alarm permits and liquor licenses,
- \$986,000 increase in Charges for Services mainly due to higher than anticipated ambulance fees, and
- \$319,000 increase in Interest due to higher than anticipated earnings.

General Fund Revenues (amounts expressed in thousands)

| Category | FY2023 Actual | FY24 Adopted Budget | FY24 Current Projection | FY24 Variance Over/(Under) |
|----------------|--------------------|---------------------|-------------------------|----------------------------|
| Property Tax | \$1,295,496 | \$1,376,668 | \$1,376,668 | - |
| Sales Tax | 889,039 | 865,593 | 880,700 | 15,107 |
| Franchise Fees | 148,159 | 149,179 | 149,474 | 295 |
| Other | 520,226 | 508,836 | 543,913 | 35,077 |
| Total | \$2,852,920 | \$2,900,276 | \$2,950,755 | 50,479 |

Our expenditure projection is \$32.6 million higher than the Adopted Budget and \$9.8 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 | FY2023 Actual | FY24 Adopted Budget | FY24 Current Projection | FY24 Variance Over/(Under) |
|--------------------|--------------------|---------------------|-------------------------|----------------------------|
| Police | \$979,049 | \$1,011,273 | \$1,018,095 | 6,822 |
| Fire | 554,188 | 593,315 | 590,451 | (2,864) |
| Other Departments | 752,963 | 836,731 | 865,385 | 28,654 |
| Debt Service/PAYGO | 434,890 | 475,303 | 475,303 | - |
| Total | \$2,721,090 | \$2,916,622 | \$2,949,234 | 32,612 |

We are currently projecting the ending fund balance of \$485.6 million, which is \$8 million higher than the 11+1 Report and 19.6% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

Fund Balance (amounts expressed in thousands)

| Category | FY2023 Actual | FY24 Adopted Budget* | FY24 Current Projection | FY24 Variance Over/(Under) |
|--|------------------|----------------------|-------------------------|----------------------------|
| Fund Balance - Beginning of Year | \$356,331 | \$420,482 | \$485,382 | 64,900 |
| Changes to Designated Fund Balance | (3,087) | (1,327) | (1,327) | - |
| Budgeted Increase/(Decrease) in Fund Balance | 131,830 | (16,346) | 1,521 | 17,867 |
| Change in Inventory/Prepaid Items/Imprest Cash | 308 | - | - | - |
| Fund Balance, End of Year | \$485,382 | \$402,809 | \$485,576 | \$82,767 |
| % of Expenditures Less Debt Service and PAYGO | 21.2% | 16.5% | 19.6% | 3.1% |

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

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

Enterprise, Special Revenue and Other Funds

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

Aviation

Operating Revenues increased by \$8 million due to higher than anticipated garage parking revenues, grounds rental fees, and concessions attributable to increased passenger activities. Operating Expenses increased by \$8.8 million due to higher than anticipated supplies and services costs. Non-Operating Revenues increased by \$10.9 million due to higher than anticipated interest on pooled investments. As a result, Operating Transfers increased by \$10 million.

Combined Utility System

Operating Revenues decreased by \$77.2 million due to decrease in water and sewer revenues. Operating Expenditures decreased by \$111.1 million due to savings in personnel and supplies, lower river authority contracts, as well as contract implementation delays in construction site work services, other equipment services, building maintenance services and management consulting services. Non-Operating Revenues increased by \$14.1 million due to higher than anticipated interest on pooled investments. Operating Transfers decreased by \$26.2 million due to less debt service transfer, lower transfer to Storm Water Fund, as well as delays in equipment purchases.

Dedicated Drainage & Street Renewal Fund – Ad Valorem Tax Fund

Expenditures decreased by \$32.9 million primarily due to lower transfer to capital projects as a result of project spending delays and delays in vehicles purchase.

Dedicated Drainage & Street Renewal Fund – Drainage Charge

Revenues increased by \$3.1 million due to higher than anticipated drainage revenues and interest on pooled investments. Expenditures decreased by \$49.7 million due to lower transfer to capital projects and lower than anticipated claims and judgements.

Dedicated Drainage & Street Renewal Fund – Metro ET AL Fund

Expenditures decreased by \$5.8 million due to savings in personnel and services, as well as less debt service transfer.

Storm Water Fund

Expenditures decreased by \$13.8 million due to delays in vehicle purchases and infrastructure maintenance services. As a result, Operating Transfers In decreased by \$11.9 million.

Health Benefits Fund

Revenues decreased by \$11.8 million due to lower enrollment. Non-Operating Revenues increased by \$710,000 due to higher than anticipated interest on pooled investments. Expenditures decreased by \$11.7 million due to lower claims.

Property and Casualty Fund

Revenues and Expenditures decreased by \$8.1 million 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 \$2.4 million due to lower than anticipated claims.

Asset Forfeiture Fund

Expenditures decreased by \$2.4 million due to personnel savings, and delays in computer equipment purchases.

Auto Dealers Special Revenue Fund

Expenditures decreased by \$2.9 million due to delays in vehicles purchase.

BARC Special Revenue Fund

Expenditures decreased by \$765,000 due to delays in vehicles purchase and savings in services.

Building Inspection Fund

Expenditures decreased by \$564,000 due to IT contract implementation delays.

Essential Public Health Fund

Expenditures decreased by \$2.4 million due to savings in personnel and services.

Health Special Revenue Fund

Revenues increased by \$509,000 due to higher than anticipated reimbursement for the Veterans' Affair program. Expenditures decreased by \$1.3 million due to savings in services and delays in equipment purchases.

Houston Emergency Center Fund

Expenditures decreased by \$1.8 million primarily due to personnel savings.

Maintenance Renewal and Replacement Fund

Revenues decreased by \$556,000 due to reduced contribution from Greater Houston Community Foundation. Expenditures decreased by \$3 million due to savings in personnel, supplies and services.

Park Special Revenue Fund

Expenditures decreased by \$1.2 million due to savings in personnel, supplies and services.

ParkHouston Special Revenue Fund

Expenditures decreased by \$2 million due to lower transfer to General Fund.

Parks Golf Special Revenue Fund

Expenditures decreased by \$525,000 due to savings in personnel and services.

Planning and Development Special Revenue Fund

Revenues increased by \$730,000 due to higher than anticipated platting fees. Expenditures decreased by \$843,000 due to savings in personnel and services.

Police Special Revenue Fund

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

Special Waste Transportation and Inspection Fund

Expenditures decreased by \$2.4 million due to savings in personnel and services, as well as delays in vehicles purchase.

Houston Economy

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 3,454,400 in May 2024, up approximately 0.5% compared to prior month. When compared to the same period last year, nonfarm employment is up by 0.7%. The preliminary unemployment rate for the month of May 2024 was 4.0% compared to prior month at 3.8%. In May 2023, the unemployment rate was 4.4%.

Energy – The average oil price of \$79.77 for the month of June 2024 was 0.3% lower than prior month's average price of \$80.02. Comparing from the same period last year, the price has increased by 13.6%. The average oil rig count of 486 for the month of June 2024 was 2.2% lower than prior month's count. The rig count year-over-year comparison for the month of June decreased by 11.8%.

Home Sales – The latest report prepared by the Houston Association of Realtors (HAR) for the month of June 2024, shows the total single-family home sales of 7,718 was 11.6% lower compared to June 2023 of 8,729. The median price increased by 0.7% to \$345,500 and the average price increased by 0.8% to \$432,090. Single-family home inventory reached 4.3 months of supply in June, increased 1.3 months year-over-year.

Sincerely,



Melissa Dubowski
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 Increase to reflect higher than anticipated Charity Care Program reimbursement | 1,945 | |
| December | Charges for Services Increase due to higher than anticipated ambulance fee | 6,500 | |
| | Sale of Capital Assets Increase to reflect higher than anticipated land sale | 7,551 | |
| | Other Adjustments | 8 | |
| February | Industrial Assessments Increase due to higher than anticipated taxable valuation | 1,961 | |
| | Sales Tax Increase due to higher than anticipated sales tax receipts | 15,107 | |
| | Licenses and Permits Increase mainly due to higher than anticipated liquor licenses | 648 | |
| | Intergovernmental Decrease mainly due to lower than anticipated TIRZ municipal service fees | (3,713) | |
| | Charges for Services Increase mainly due to higher than anticipated ambulance fees, digital network revenue, and external radio system fees | 1,893 | |
| | Direct Interfund Services Decrease mainly due to lower chargeback for police airport services and planning services | (978) | |
| | Municipal Courts Fines and Forfeits Increase due to higher than anticipated moving violation fees and non-traffic fines | 929 | |
| | Other Fines and Forfeits Increase mainly due to higher than anticipated miscellaneous fines and forfeits | 283 | |
| | Interest Increase to reflect higher than anticipated earnings | 8,467 | |
| | Miscellaneous/Other Increase mainly due to higher than anticipated fire fighter deployment reimbursements | 396 | |
| | Sale of Capital Assets Increase to reflect higher than anticipated land and vehicle sale | 854 | |
| | Other Adjustments | 295 | |
| | March | Charges for Services Increase due to higher than anticipated plan review fees | 143 |
| | | Other Fines and Forfeits Increase due to higher than anticipated receipts for false alarm penalties | 194 |
| | May | Charges for Services Increase due to higher than anticipated ambulance fee | 5,558 |
| Interest Increase to reflect higher than anticipated earnings | | 4,240 | |
| June | Other Taxes Decrease due to lower than anticipated mixed beverage tax receipts | (895) | |
| | Licenses and Permits Increase mainly due to higher than anticipated special fire alarm permits and liquor licenses | 1,096 | |
| | Charges for Services Increase mainly due to higher than anticipated ambulance fees | 986 | |
| | Interest Increase to reflect higher than anticipated earnings | 319 | |
| | Miscellaneous/Other Decrease mainly due to lower than anticipated recoveries and refunds for standby fees | (1,030) | |
| | Transfers from Other Funds Decrease due to lower than anticipated transfer from ParkHouston Fund | (1,948) | |
| | Sale of Capital Assets Decrease to reflect lower than anticipated land sales | (428) | |
| | Other Adjustments | 96 | |
| Total Revenues | | 50,477 | |
| Fund Balance Additional Beginning Fund Balance | | 64,900 | |
| Total Financial Resources | | 115,377 | |

| <u>Expenditures</u> | | |
|----------------------------|--|--------------|
| Month Reported | Expenditure Detail | |
| September | Public Safety Increase in Police Department for the purchase of in-car camera system | 2,100 |
| | Increase in Fire Department primarily due to Chemical, Biological, Radiological, Nuclear, and Explosive (CBRNE) detection specialized vehicle purchases | 602 |
| October | Increase in Police Department to reflect overtime for higher than anticipated protests | 700 |
| December | Increase in Fire Department to reflect billing collection fee related to higher than anticipated ambulance fee and funding for Emergency Response and Rescue program | 599 |
| February | Increase in Police Department to reflect overtime for Mayor's Crime Reduction Initiative | 4,150 |
| Total Public Safety | | 8,151 |



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

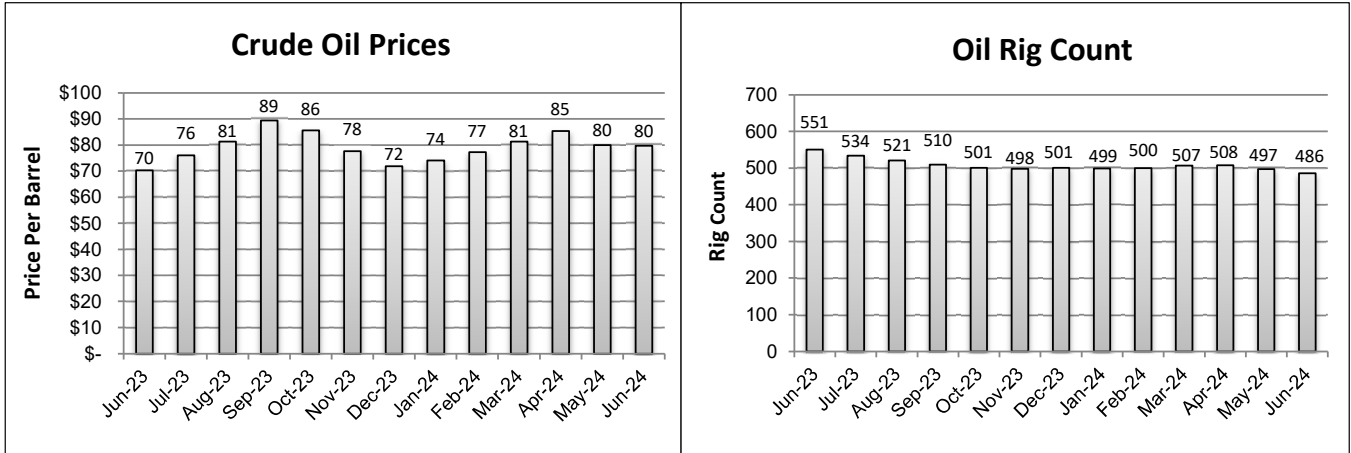
Finance - Major Variances from Adopted Budget

| | Other Adjustments | |
|---|---|---------------|
| September | Increase in General Government to reflect funding for the Sidewalk Program, renovations for the Bethune Empowerment Center and Jones Hall, repair decorative lights on Southwest Freeway, and Resilience Hub implementation | 14,120 |
| | Increase in Solid Waste Department due to citywide Illegal Dumping Program, higher than anticipated temporary personnel services, Rubicon vehicle tracking services, and truck scale replacement purchase | 6,598 |
| | Increase in Parks and Recreation Department to support Mayor's Loves Our Parks Complete Communities Initiative | 5,500 |
| | Increase in Houston Public Library primarily to support the new Freedmen's Town Visitors Center | 679 |
| | Increase in Planning Department to reflect Houston BCycle transition program | 500 |
| | Other Adjustments | 154 |
| October | Increase in General Government to reflect funding transfer to the Fifth Ward Voluntary Relocation Fund, Velasco Incinerator Site Cleanup project and Urban Prairie Resilience project | 6,050 |
| | Increase in City Council to reflect prior year unutilized Council District Service Funds | 3,564 |
| | Increase in General Service Department due to improvement for Latino Learning Center facility | 1,500 |
| | Increase in various departments to reflect unspent City Council funding from prior year | 410 |
| | Increase in Municipal Courts Department for personnel realignment | 306 |
| Other Adjustments | 200 | |
| November | Increase in General Government to reflect funding for MacGregor Park Development project, Sharpstown Community Center project, and Buffalo Bayou Downtown Gateway North project | 10,925 |
| December | Increase in City Controller to support Performance Audit program and Communication Engagement program | 822 |
| February | Decrease in various departments to reflect vacancy savings | (13,099) |
| | Decrease in various departments to reflect interfund electricity chargeback savings | (3,762) |
| | Decrease in various departments to reflect health benefits savings due to lower enrollment | (2,976) |
| | Decrease in various departments to reflect interfund insurance chargeback savings | (1,888) |
| | Decrease in various departments to reflect interfund HR client services savings | (423) |
| | Increase in various departments to reflect interfund fleet chargeback coverage | 2,403 |
| | Increase in General Government to reflect higher tax appraisal fees due to higher than anticipated City share of the cost of appraisal district | 1,351 |
| | Increase in Housing and Community Department due to higher than anticipated termination pay | 409 |
| Increase in various departments to reflect IT chargeback coverage | 280 | |
| Other Adjustments | 248 | |
| March | Increase in General Service Department due to higher than anticipated security services | 400 |
| June | Decrease in various departments to reflect year-end savings in personnel, supplies and services | (9,808) |
| | Total Other Adjustments | 24,463 |
| | Total Expenditures | 32,613 |

*Total may reflect slight variances due to rounding.

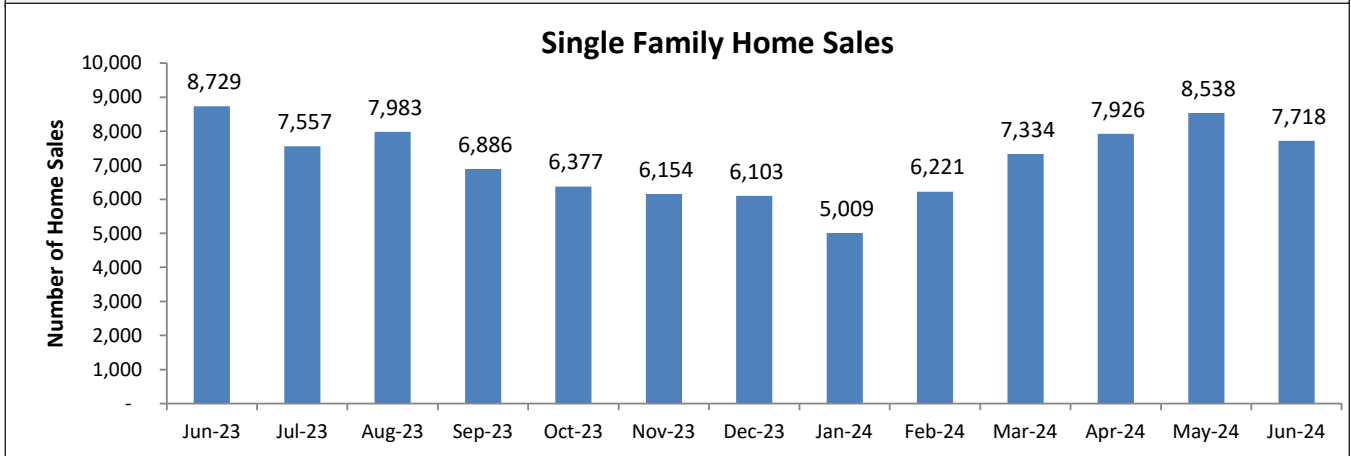


Key Economic Indicators



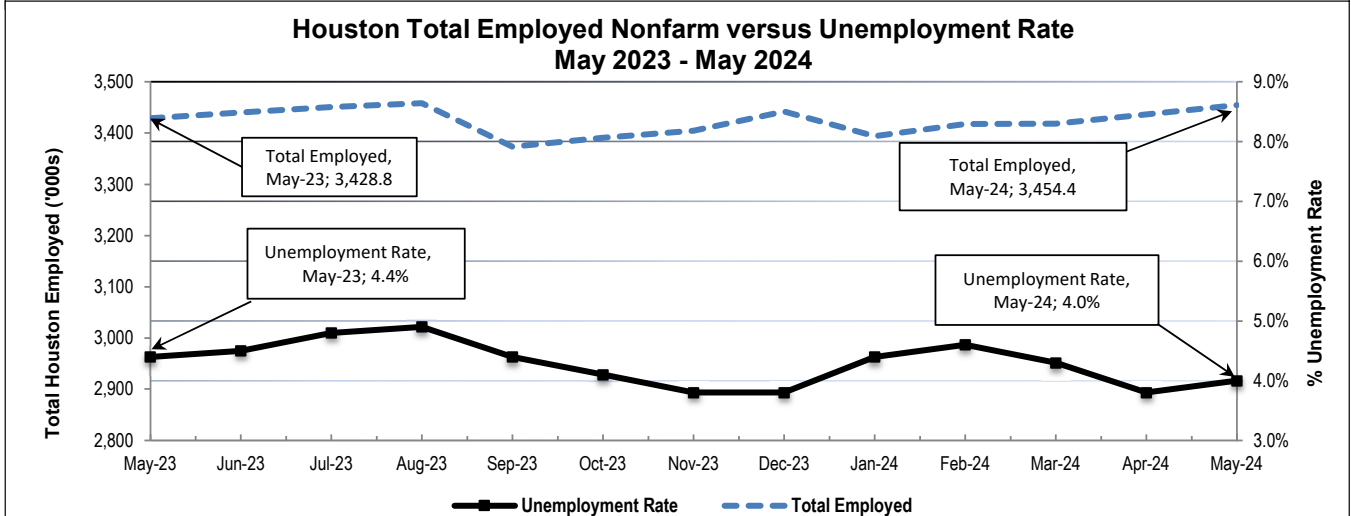
Oil prices show a decrease of 0.3% in June from May. Compared to June 2023, oil prices are up by 13.6%. Rig counts show a decrease of 2.2% in June from May. Compared to June 2023, rig counts are down by 11.8%.

Source: US Energy Information Administration & Baker Hughes Rig Counts



Single-family home sales showed a decrease of 9.6% in June from May. According to HAR, single-family home sales totaled 7,718 units compared to 8,729 units a year earlier, a decrease of 11.6%.

Source: HAR.COM



The Total Employed shows an increase from May 2023 of 3,429 to May 2024 of 3,454.

The Unemployment rate shows a decrease from May 2023 of 4.4% to May 2024 of 4.0%.

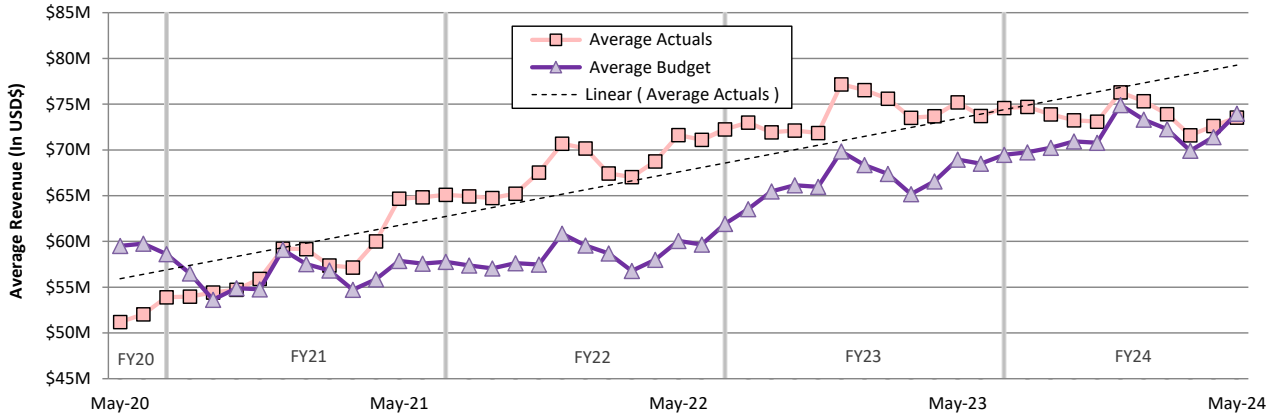
Source: Bureau of Labor Statistics



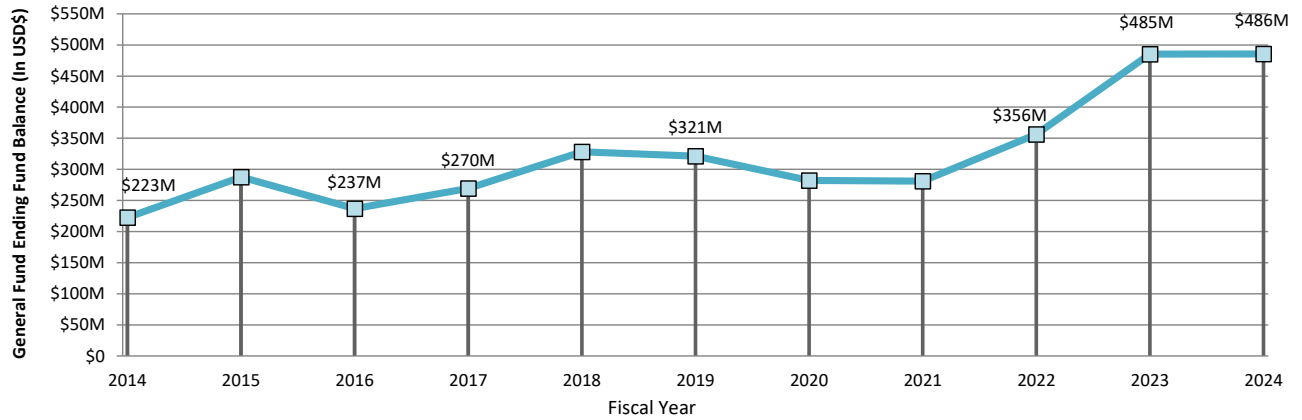
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

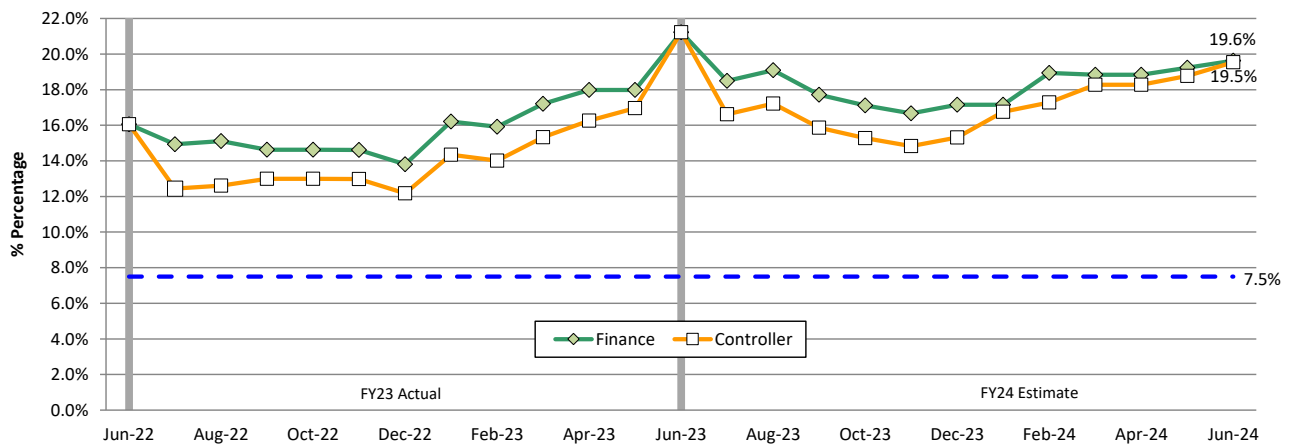
Sales Tax - Three-month Rolling Average



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, 2024
 (amounts expressed in thousands)

Actual YTD
 Current Budget

| | FY2024 | | | | | | Controller - Finance Variance | Controller - Finance | Controller |
|--|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|----------------------|------------|
| | FY2023 | FY2024 | | Controller's | Finance | Actual YTD | | | |
| | Actual | Adopted Budget | Current Budget | Projection | Projection | | | | |
| Revenues | | | | | | | | | |
| General Property Taxes | 1,295,496 | 1,376,668 | 1,376,668 | 1,376,663 | 1,376,668 | 1,374,100 | (5) | | ✓ |
| Industrial Assessments | 28,021 | 25,281 | 25,281 | 27,282 | 27,282 | 27,282 | - | | ✓ |
| Sales Tax | 889,039 | 865,593 | 865,593 | 880,772 | 880,700 | 882,199 | 72 | | ✓ |
| Other Taxes | 23,607 | 24,896 | 24,896 | 23,800 | 24,001 | 19,821 | (201) | | ✓ |
| Electric Franchise | 95,728 | 98,482 | 98,482 | 98,330 | 98,507 | 98,330 | (177) | | ✓ |
| Telephone Franchise | 18,203 | 16,170 | 16,170 | 16,000 | 16,222 | 12,244 | (222) | | ✓ |
| Gas Franchise | 13,048 | 14,593 | 14,593 | 14,597 | 14,597 | 14,597 | - | | ✓ |
| Other Franchise | 21,180 | 19,934 | 19,934 | 20,000 | 20,148 | 15,109 | (148) | | ✓ |
| Licenses and Permits | 33,673 | 33,392 | 33,392 | 35,119 | 35,137 | 35,119 | (18) | | ✓ |
| Intergovernmental | 208,176 | 199,545 | 199,545 | 197,784 | 197,784 | 170,059 | - | | ✓ |
| Charges for Services | 76,166 | 72,693 | 72,693 | 87,075 | 87,773 | 87,077 | (698) | | ✓ |
| Direct Interfund Services | 65,845 | 70,845 | 70,845 | 69,802 | 69,802 | 61,812 | - | | ✓ |
| Indirect Interfund Services | 22,801 | 26,079 | 26,079 | 25,984 | 25,984 | 25,984 | - | | ✓ |
| Municipal Courts Fines and Forfeits | 17,318 | 16,134 | 16,134 | 16,728 | 17,025 | 16,727 | (297) | | ✓ |
| Other Fines and Forfeits | 3,371 | 3,089 | 3,089 | 3,473 | 3,701 | 3,473 | (228) | | ✓ |
| Interest | 12,518 | 9,533 | 9,533 | 22,505 | 22,558 | 22,505 | (53) | | ✓ |
| Miscellaneous/Other | 15,913 | 13,873 | 13,873 | 13,000 | 13,247 | 12,739 | (247) | | ✓ |
| Total Revenues | 2,840,103 | 2,886,800 | 2,886,800 | 2,928,914 | 2,931,136 | 2,879,177 | (2,222) | | ✓ |
| Expenditures | | | | | | | | | |
| Administration & Regulatory Affairs | 31,261 | 34,877 | 35,340 | 34,186 | 34,186 | 33,511 | - | | ✓ |
| City Council | 13,164 | 15,173 | 18,710 | 18,710 | 18,710 | 11,907 | - | | ✓ |
| City Secretary | 809 | 955 | 967 | 899 | 899 | 897 | - | | ✓ |
| Controller | 7,864 | 9,024 | 9,877 | 8,724 | 8,724 | 8,696 | - | | ✓ |
| Finance | 19,729 | 23,435 | 23,605 | 22,007 | 22,007 | 21,579 | - | | ✓ |
| Fire | 554,188 | 593,315 | 595,940 | 590,451 | 590,451 | 583,018 | - | | ✓ |
| General Services | 43,524 | 47,461 | 48,809 | 47,789 | 47,789 | 45,228 | - | | ✓ |
| Housing and Community Development | 1,126 | 1,693 | 2,214 | 2,214 | 2,214 | 2,316 | - | | ✓ |
| Houston Emergency Center | 10,072 | 10,155 | 10,155 | 10,155 | 10,155 | 10,155 | - | | ✓ |
| Houston Health Department | 61,269 | 55,897 | 55,737 | 54,339 | 54,339 | 53,066 | - | | ✓ |
| Houston Public Works | 23,281 | 26,301 | 23,670 | 23,579 | 23,579 | 22,976 | - | | ✓ |
| Human Resources | 960 | 1,500 | 1,500 | 1,293 | 1,293 | 1,152 | - | | ✓ |
| Legal | 18,120 | 19,855 | 19,567 | 17,807 | 17,807 | 17,896 | - | | ✓ |
| Library | 48,711 | 52,307 | 52,947 | 49,405 | 49,405 | 49,348 | - | | ✓ |
| Mayor's Office | 7,949 | 8,571 | 8,584 | 8,584 | 8,584 | 8,461 | - | | ✓ |
| Municipal Courts | 27,874 | 31,399 | 31,571 | 29,255 | 29,255 | 28,750 | - | | ✓ |
| Neighborhoods | 11,792 | 14,592 | 14,522 | 12,475 | 12,475 | 11,829 | - | | ✓ |
| Office of Business Opportunity | 4,411 | 5,553 | 5,544 | 5,176 | 5,176 | 5,013 | - | | ✓ |
| Parks and Recreation | 84,778 | 91,734 | 96,129 | 92,992 | 92,992 | 90,106 | - | | ✓ |
| Planning and Development | 3,260 | 4,817 | 5,314 | 4,133 | 4,133 | 3,994 | - | | ✓ |
| Police | 979,049 | 1,011,273 | 1,014,475 | 1,018,095 | 1,018,095 | 1,007,646 | - | | ✓ |
| Solid Waste Management | 97,332 | 97,116 | 104,838 | 104,838 | 104,838 | 92,724 | - | | ✓ |
| Total Departmental Expenditures | 2,050,523 | 2,157,003 | 2,180,015 | 2,157,106 | 2,157,106 | 2,110,268 | - | | ✓ |
| General Government | 235,677 | 284,316 | 316,825 | 316,825 | 316,825 | 256,176 | - | | ✓ |
| Total Expenditures Other Than Debt | 2,286,200 | 2,441,319 | 2,496,840 | 2,473,931 | 2,473,931 | 2,366,444 | - | | ✓ |
| Captured Revenue Transfer to DDSRF | 76,179 | 123,150 | 123,150 | 123,150 | 123,150 | 123,150 | - | | ✓ |
| Debt Service Transfer | 358,711 | 352,153 | 352,153 | 352,153 | 352,153 | 352,153 | - | | ✓ |
| Total Expenditures and Other Uses | 2,721,090 | 2,916,623 | 2,972,143 | 2,949,234 | 2,949,234 | 2,841,747 | - | | ✓ |
| Net Current Activity | 119,013 | (29,823) | (85,343) | (20,320) | (18,098) | 37,430 | (2,222) | | ✓ |
| Other Financing Sources (Uses) | | | | | | | | | |
| Transfers from Other Funds | 10,044 | 10,721 | 10,721 | 8,887 | 8,887 | 3,887 | - | | ⚠ |
| Sale of Capital Assets | 2,773 | 2,755 | 2,755 | 10,732 | 10,732 | 10,732 | - | | ✓ |
| Total Other Financing Sources (Uses) | 12,817 | 13,476 | 13,476 | 19,619 | 19,619 | 14,619 | - | | ⚠ |
| Fund Balances | | | | | | | | | |
| Fund Balance - Beginning of Year | 356,331 | 485,382 | 485,382 | 485,382 | 485,382 | 485,382 | - | | ✓ |
| Changes to Designated Fund Balance* | (3,087) | (1,327) | (1,327) | (1,327) | (1,327) | - | - | | ✓ |
| Budgeted Increase/(Decrease) in Fund Balance | 131,830 | (16,346) | (71,867) | (71,867) | (71,867) | 52,049 | - | | ✓ |
| Change in Inventory/Prepaid Items/Imprest Cash | 308 | - | - | - | - | - | - | | ✓ |
| (Budgeted Gap)/Increase in Fund Balance** | - | - | - | 71,166 | 73,388 | - | (2,222) | | ✓ |
| Fund Balance, End of Year*** | 485,382 | 467,709 | 412,188 | 483,354 | 485,576 | 537,431 | (2,222) | | ✓ |

*The total designation for the Budget Stabilization Fund is approximately \$24.4 million.
 **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 \$185,545 based on current projections. The City will be \$297,809 above 7.5% based on the Controller's Projections, and \$300,031 above 7.5% based on Finance's Projections for FY2024.
 ⚠ 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, 2024
(amounts expressed in thousands)

| | Budget ⁽¹⁾ | March 3, 2021 to June 30, 2023 | Current Fiscal Year | | Cumulative March 3, 2021 to June 30, 2024 | 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 | 11,662 | 6,626 | 968 | 5,037 | 11,662 | - |
| Total Inflows | \$ 619,431 | \$ 614,395 | \$ 968 | \$ 5,037 | \$ 619,431 | \$ - |
| Cash Outflows - Category of Spending ^{(2), (3)} | | | | | | |
| Public Health | \$ 82,354 | \$ 31,963 | \$ 5,784 | \$ 18,080 | \$ 50,043 | \$ 32,311 |
| Negative Economic Impacts | 13,219 | 2,906 | 650 | 5,108 | 8,014 | 5,205 |
| Public Health: Negative Economic Impact: Public Sector | 32,521 | 22,070 | 664 | 7,366 | 29,437 | 3,085 |
| Premium Pay | - | - | - | - | - | - |
| Infrastructure | - | - | - | - | - | - |
| Revenue Replacement ⁽⁴⁾ | 472,411 | 302,011 | - | 160,000 | 462,011 | 10,400 |
| Administrative | 7,231 | 1,401 | 202 | 946 | 2,347 | 4,884 |
| Future funding allocation ⁽⁵⁾ | 11,694 | - | - | - | - | 11,694 |
| Total Outflows | \$ 619,431 | \$ 360,352 | \$ 7,301 | \$ 191,499 | \$ 551,851 | \$ 67,580 |
| Net Current Flows | | \$ 254,042 | \$ (6,332) | \$ (186,462) | \$ 67,580 | |

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 Mayor's approved priority projects.

Aviation Operating Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|--|--------------------|-------------------|-------------------|------------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Operating Revenues | | | | | | |
| Landing Area | \$ 92,601 | \$ 110,131 | \$ 100,203 | \$ 105,801 | \$ 99,841 | \$ 99,841 |
| Bldg and Ground Area | 234,750 | 242,422 | 255,809 | 259,789 | 256,551 | 256,551 |
| Parking and Concession | 225,152 | 220,331 | 232,534 | 238,625 | 238,771 | 238,771 |
| Other | 7,610 | 6,558 | 6,458 | 7,742 | 7,742 | 7,742 |
| Total Operating Revenues | <u>560,112</u> | <u>579,441</u> | <u>595,005</u> | <u>611,956</u> | <u>602,904</u> | <u>602,904</u> |
| Operating Expenses | | | | | | |
| Personnel | 127,136 | 134,216 | 141,476 | 138,706 | 138,736 | 138,736 |
| Supplies | 8,236 | 8,757 | 10,133 | 8,804 | 9,246 | 9,246 |
| Services | 188,914 | 208,708 | 224,067 | 199,850 | 216,539 | 216,539 |
| Non-Capital Outlay | 1,913 | 2,850 | 2,697 | 1,974 | 1,985 | 1,985 |
| Total Operating Expenses | <u>326,199</u> | <u>354,531</u> | <u>378,373</u> | <u>349,334</u> | <u>366,506</u> | <u>366,506</u> |
| Operating Income (Loss) | <u>233,913</u> | <u>224,910</u> | <u>216,632</u> | <u>262,622</u> | <u>236,398</u> | <u>236,398</u> |
| Non-Operating Revenues (Expenses) | | | | | | |
| Interest Income | 21,855 | 12,000 | 27,943 | 38,789 | 38,789 | 38,789 |
| Other | 13,246 | 0 | 253 | 349 | 349 | 349 |
| Total Non-Operating Rev (Exp) | <u>35,101</u> | <u>12,000</u> | <u>28,196</u> | <u>39,138</u> | <u>39,138</u> | <u>39,138</u> |
| Income (Loss) Before Operating Transfers | <u>269,014</u> | <u>236,910</u> | <u>244,828</u> | <u>301,760</u> | <u>275,536</u> | <u>275,536</u> |
| Operating Transfers | | | | | | |
| Debt Service Transfer | 81,126 | 114,030 | 84,492 | 89,067 | 89,067 | 89,067 |
| Renewal and Replacement | 8,721 | 10,000 | 20,000 | 26,361 | 26,361 | 26,361 |
| Capital Improvement | 235,311 | 112,880 | 140,336 | 95,623 | 153,363 | 153,363 |
| System Operating Transfers | 0 | 0 | 0 | 6,745 | 6,745 | 6,745 |
| Total Operating Transfers | <u>325,158</u> | <u>236,910</u> | <u>244,828</u> | <u>217,796</u> | <u>275,536</u> | <u>275,536</u> |
| Net Income (Loss) | | | | | | |
| Operating Fund Only | <u>\$ (56,144)</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 83,964</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, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | 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 | 8,877 | 8,847 | 8,847 | 8,265 | 8,815 | 8,815 |
| Total Operating Revenues | <u>10,398</u> | <u>10,368</u> | <u>10,368</u> | <u>9,786</u> | <u>10,336</u> | <u>10,336</u> |
| Operating Expenses | | | | | | |
| Personnel | 1,542 | 314 | 252 | 230 | 272 | 272 |
| Services | 92 | 117 | 110 | 71 | 94 | 94 |
| Total Operating Expenses | <u>1,634</u> | <u>431</u> | <u>363</u> | <u>301</u> | <u>366</u> | <u>366</u> |
| Operating Income (Loss) | <u>8,764</u> | <u>9,937</u> | <u>10,005</u> | <u>9,485</u> | <u>9,970</u> | <u>9,970</u> |
| Non-Operating Revenues (Expenses) | | | | | | |
| Hotel Occupancy Tax | | | | | | |
| Current | 89,239 | 93,000 | 93,000 | 105,819 | 105,819 | 105,819 |
| Delinquent | 15,614 | 2,000 | 2,000 | 3,492 | 3,492 | 3,492 |
| Net Hotel Occupancy Tax | <u>104,853</u> | <u>95,000</u> | <u>95,000</u> | <u>109,311</u> | <u>109,311</u> | <u>109,311</u> |
| Interest Income | 341 | 350 | 350 | 562 | 562 | 562 |
| Other Interest Expense | (195) | (182) | (182) | (123) | (207) | (207) |
| Other | 292 | 0 | 0 | 292 | 292 | 292 |
| Total Non-Operating Rev (Exp) | <u>105,291</u> | <u>95,168</u> | <u>95,168</u> | <u>110,042</u> | <u>109,958</u> | <u>109,958</u> |
| Income (Loss) Before Operating Transfers | <u>114,055</u> | <u>105,106</u> | <u>105,173</u> | <u>119,527</u> | <u>119,928</u> | <u>119,928</u> |
| Operating Transfers | | | | | | |
| Transfers for Interest | 19,417 | 20,407 | 20,407 | 20,528 | 20,407 | 20,407 |
| Transfers for Principal | 9,897 | 9,913 | 9,913 | 9,977 | 9,913 | 9,913 |
| Transfer to Component Unit | 84,316 | 75,509 | 78,582 | 87,067 | 87,067 | 87,067 |
| Transfers to General Fund | 1,521 | 1,521 | 1,521 | 1,521 | 1,521 | 1,521 |
| Transfers to Debt Service | 210 | 220 | 220 | 0 | 220 | 220 |
| Total Operating Transfers | <u>115,361</u> | <u>107,571</u> | <u>110,644</u> | <u>119,094</u> | <u>119,128</u> | <u>119,128</u> |
| Net Income (Loss) | | | | | | |
| Operating Fund Only | \$ <u>(1,306)</u> | \$ <u>(2,465)</u> | \$ <u>(5,470)</u> | \$ <u>433</u> | \$ <u>800</u> | \$ <u>800</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, 2024
(amounts expressed in thousands)

| | FY2024 | | | | | |
|--|------------------|-------------------|-------------------|-------------------|----------------------------|-----------------------|
| | FY2023 Actual | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Operating Revenues | | | | | | |
| Water Sales | \$ 777,058 | \$ 901,843 | \$ 901,843 | \$ 874,846 | \$ 890,967 | \$ 890,967 |
| Sewer Sales | 690,043 | 825,837 | 825,837 | 778,238 | 777,302 | 777,302 |
| Penalties | 22,446 | 16,000 | 16,000 | 20,684 | 20,414 | 20,414 |
| Other | 14,905 | 18,244 | 18,244 | 17,660 | 18,818 | 18,818 |
| Total Operating Revenues | <u>1,504,452</u> | <u>1,761,924</u> | <u>1,761,924</u> | <u>1,691,428</u> | <u>1,707,501</u> | <u>1,707,501</u> |
| Operating Expenses | | | | | | |
| Personnel | 215,183 | 253,972 | 252,472 | 223,091 | 223,840 | 223,840 |
| Supplies | 66,750 | 90,783 | 93,276 | 62,651 | 72,737 | 72,737 |
| Electricity and Gas | 51,127 | 65,782 | 64,332 | 41,751 | 42,180 | 42,180 |
| Contracts & Other Payments | 273,320 | 321,432 | 321,701 | 245,930 | 281,892 | 281,892 |
| Non-Capital Equipment | 1,984 | 4,249 | 4,373 | 2,459 | 2,630 | 2,630 |
| Total Operating Expenses | <u>608,364</u> | <u>736,218</u> | <u>736,154</u> | <u>575,881</u> | <u>623,280</u> | <u>623,280</u> |
| Operating Income (Loss) | <u>896,088</u> | <u>1,025,706</u> | <u>1,025,770</u> | <u>1,115,547</u> | <u>1,084,222</u> | <u>1,084,222</u> |
| Non-Operating Revenues (Expenses) | | | | | | |
| Interest Income | 22,836 | 25,579 | 25,579 | 42,773 | 46,985 | 46,985 |
| Sale of Property, Mains & Scrap | 1,913 | 1,495 | 1,495 | 1,970 | 1,970 | 1,970 |
| Other | 23,839 | 21,607 | 21,607 | 22,510 | 23,071 | 23,071 |
| Impact Fees | 56,944 | 25,000 | 25,000 | 37,524 | 37,524 | 37,524 |
| CWA & TRA Contracts (Prin.&Int.) | (6,356) | (6,351) | (6,351) | (1,755) | 586 | 586 |
| Total Non-Operating Rev (Exp) | <u>99,176</u> | <u>67,330</u> | <u>67,330</u> | <u>103,023</u> | <u>110,136</u> | <u>110,136</u> |
| Income (Loss) Before Operating Transfers | <u>995,264</u> | <u>1,093,036</u> | <u>1,093,100</u> | <u>1,218,569</u> | <u>1,194,357</u> | <u>1,194,357</u> |
| Operating Transfers | | | | | | |
| System Debt Service Transfer | 550,491 | 597,949 | 597,949 | 547,463 | 581,087 | 581,087 |
| CWA & TRA Contracts (P & I) Luce Bayou | 12,295 | 6,937 | 6,937 | 6,937 | 6,937 | 6,937 |
| Transfer to PIB - Water & Sewer | 4,898 | 2,862 | 2,862 | 2,862 | 2,862 | 2,862 |
| Transfer to Capital Project Fund | 300,000 | 279,218 | 261,934 | 261,935 | 261,935 | 261,935 |
| Pension Liability Prin & Int | 8,123 | 8,254 | 8,254 | 2,902 | 8,254 | 8,254 |
| Equipment Acquisition | 26,780 | 92,484 | 110,053 | 22,766 | 28,150 | 28,150 |
| Transfer to Storm Water | 49,147 | 49,735 | 49,514 | 46,655 | 39,790 | 39,790 |
| Transfer to Special Revenue | 350 | 350 | 350 | 350 | 350 | 350 |
| Transfer to Grant Fund | 0 | 0 | 0 | 35,000 | 35,000 | 35,000 |
| Total Operating Transfers | <u>952,083</u> | <u>1,037,788</u> | <u>1,037,852</u> | <u>926,870</u> | <u>964,365</u> | <u>964,365</u> |
| Net Current Activity | | | | | | |
| Operating Fund Only | <u>\$ 43,180</u> | <u>\$ 55,248</u> | <u>\$ 55,248</u> | <u>\$ 291,700</u> | <u>\$ 229,992</u> | <u>\$ 229,992</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, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|--|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Other Interfund Services | \$ 0 | \$ 600 | \$ 600 | \$ 0 | \$ 0 | \$ 0 |
| Miscellaneous | (206) | 15 | 15 | 9 | 9 | 9 |
| Total Revenues | <u>(206)</u> | <u>615</u> | <u>615</u> | <u>9</u> | <u>9</u> | <u>9</u> |
| Expenditures | | | | | | |
| Personnel | 23,941 | 28,944 | 28,944 | 25,434 | 25,434 | 25,434 |
| Supplies | 806 | 982 | 1,080 | 705 | 704 | 704 |
| Other Services | 15,402 | 18,440 | 18,696 | 14,206 | 15,644 | 15,644 |
| Capital Outlay | 1,816 | 11,096 | 13,031 | 4,951 | 6,148 | 6,148 |
| Total Expenditures | <u>41,965</u> | <u>59,462</u> | <u>61,751</u> | <u>45,296</u> | <u>47,930</u> | <u>47,930</u> |
| Net Current Activity | (42,171) | (58,847) | (61,136) | (45,287) | (47,921) | (47,921) |
| Other Financing Sources (Uses) | | | | | | |
| Interest Income | 160 | 130 | 130 | 336 | 336 | 336 |
| Transfers In - CUS | 49,147 | 49,735 | 49,735 | 39,790 | 39,790 | 39,790 |
| Transfers In - DD&SRF | 13,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| Debt Service Principal | (1,753) | (1,759) | (1,759) | (1,759) | (1,759) | (1,759) |
| Transfer Out -Discretionary Debt | (15,224) | (14,843) | (14,843) | (14,843) | (14,843) | (14,843) |
| Total Other Financing Sources (Uses) | <u>45,330</u> | <u>47,263</u> | <u>47,263</u> | <u>37,524</u> | <u>37,524</u> | <u>37,524</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses) | 3,159 | (11,584) | (13,873) | (7,763) | (10,397) | (10,397) |
| Fund Balance, Beginning of Year | <u>8,922</u> | <u>12,081</u> | <u>12,081</u> | <u>12,081</u> | <u>12,081</u> | <u>12,081</u> |
| Fund Balance, End of Year | <u>\$ 12,081</u> | <u>\$ 497</u> | <u>\$ (1,792)</u> | <u>\$ 4,318</u> | <u>\$ 1,684</u> | <u>\$ 1,684</u> |

Note: The Storm Water Fund is not technically an enterprise fund, but it 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 ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | Finance Projection |
|--|------------------|-------------------|-------------------|-------------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | |
| Expenditures | | | | | | |
| Capital Outlay | \$ 6,142 | \$ 18,389 | \$ 24,556 | \$ 7,982 | \$ 9,524 | \$ 9,524 |
| Other Services | 126 | 230 | 230 | 275 | 275 | 275 |
| Total Expenditures | <u>6,268</u> | <u>18,619</u> | <u>24,786</u> | <u>8,258</u> | <u>9,799</u> | <u>9,799</u> |
| Net Current Activity | (6,268) | (18,619) | (24,786) | (8,258) | (9,799) | (9,799) |
| Other Financing Sources (Uses) | | | | | | |
| Other Revenue | 100 | 0 | 0 | 0 | 0 | 0 |
| Interest Income | 954 | 1,000 | 1,000 | 1,433 | 1,433 | 1,433 |
| Transfers In - General Fund | 76,215 | 123,150 | 123,150 | 123,150 | 123,150 | 123,150 |
| Transfers Out - Capital Projects | (75,975) | (100,500) | (94,333) | (68,975) | (68,975) | (68,975) |
| Transfers Out Ch380 Trans Other Fund | <u>(4,886)</u> | <u>(5,032)</u> | <u>(5,032)</u> | <u>(1,829)</u> | <u>(3,291)</u> | <u>(3,291)</u> |
| Total Other Financing Sources (Uses) | <u>(3,592)</u> | <u>18,618</u> | <u>24,786</u> | <u>53,778</u> | <u>52,317</u> | <u>52,317</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses) | (9,860) | (0) | (0) | 45,521 | 42,518 | 42,518 |
| Fund Balance, Beginning of Year | <u>95,296</u> | <u>85,436</u> | <u>85,436</u> | <u>85,436</u> | <u>85,436</u> | <u>85,436</u> |
| Fund Balance, End of Year | <u>\$ 85,436</u> | <u>\$ 85,436</u> | <u>\$ 85,436</u> | <u>\$ 130,957</u> | <u>\$ 127,954</u> | <u>\$ 127,954</u> |

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

| | FY2024 | | |
|---|-------------------|-------------------|------------------------|
| | Adopted Budget | Projection | Year to Date Actual |
| Property Tax Revenue - General Fund (\$0.118 equivalent of City's Ad Valorem Tax Levy) | \$ 222,002 | \$ 222,002 | \$ 222,002 |
| Less Street & Drainage Debt Service (General Fund) | <u>(98,852)</u> | <u>(98,852)</u> | <u>(98,852)</u> |
| Captured Revenues * (to be transferred to Dedicated Drainage & Street Renewal Fund) | <u>\$ 123,150</u> | <u>\$ 123,150</u> | <u>\$ 123,150</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 \$3.058 billion. The portion of the debt associated with drainage and street improvements is estimated at \$445 million.

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

Dedicated Drainage & Street Renewal Fund - Drainage Charge
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | Finance Projection |
|--|-------------------|-------------------|-------------------|-------------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | |
| Revenues | | | | | | |
| Drainage Charge Revenue * | \$ 107,057 | \$ 112,700 | \$ 112,700 | \$ 109,388 | \$ 109,388 | \$ 109,388 |
| Interfund Drainage Fee | 7,846 | 7,791 | 7,791 | 7,813 | 7,813 | 7,813 |
| Operating Recoveries & Refunds | 0 | 2 | 2 | (312) | (312) | (312) |
| Total Revenues | <u>114,903</u> | <u>120,493</u> | <u>120,493</u> | <u>116,889</u> | <u>116,889</u> | <u>116,889</u> |
| Expenditures | | | | | | |
| Personnel | 1,971 | 2,095 | 2,095 | 2,317 | 2,317 | 2,317 |
| Supplies | 89 | 77 | 77 | 92 | 92 | 92 |
| Other Services | 1,643 | 6,138 | 6,138 | 1,183 | 1,187 | 1,187 |
| Capital Outlay | 0 | 3 | 177 | 0 | 0 | 0 |
| Total Expenditures | <u>3,703</u> | <u>8,313</u> | <u>8,487</u> | <u>3,592</u> | <u>3,596</u> | <u>3,596</u> |
| Net Current Activity | 111,200 | 112,180 | 112,006 | 113,296 | 113,293 | 113,293 |
| Other Financing Sources (Uses) | | | | | | |
| Interest Income | 3,557 | 2,200 | 2,200 | 7,649 | 7,649 | 7,649 |
| Transfers In - General Fund | 740 | 0 | 0 | 0 | 0 | 0 |
| Transfers In - Special Revenue Fund | 0 | 0 | 0 | 10 | 10 | 10 |
| Debt Service Interest | 0 | (98) | (98) | 0 | 0 | 0 |
| Transfers Out - Comm'l Paper Agent Fees | (520) | (450) | (450) | (433) | (433) | (433) |
| Transfers Out - Capital Projects | (52,857) | (104,600) | (104,426) | (59,637) | (59,637) | (59,637) |
| Transfers Out - To Storm Water | (13,000) | (14,000) | (14,000) | (14,000) | (14,000) | (14,000) |
| Total Other Financing Sources (Uses) | <u>(62,080)</u> | <u>(116,948)</u> | <u>(116,774)</u> | <u>(66,411)</u> | <u>(66,411)</u> | <u>(66,411)</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses) | 49,120 | (4,768) | (4,768) | 46,886 | 46,882 | 46,882 |
| Fund Balance, Beginning of Year | <u>149,554</u> | <u>198,674</u> | <u>198,674</u> | <u>198,674</u> | <u>198,674</u> | <u>198,674</u> |
| Fund Balance, End of Year | <u>\$ 198,674</u> | <u>\$ 193,906</u> | <u>\$ 193,906</u> | <u>\$ 245,560</u> | <u>\$ 245,556</u> | <u>\$ 245,556</u> |

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

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

Dedicated Drainage & Street Renewal Fund - Metro ET AL
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | Finance Projection |
|--|------------------|-------------------|-------------------|--------------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | |
| Revenues | | | | | | |
| Charges for Services | \$ 749 | \$ 1,114 | \$ 1,114 | \$ 418 | \$ 517 | \$ 517 |
| Street Milling and Sales Earnings | 386 | 0 | 0 | 558 | 558 | 558 |
| Metro Intergovernmental Revenue | 70,682 | 87,885 | 87,885 | 34,742 | 87,845 | 87,845 |
| Operating Recoveries & Refunds | 31 | 37 | 37 | 24 | 24 | 24 |
| Miscellaneous/Other | 27 | 60 | 60 | 54 | 54 | 54 |
| Total Revenues | 71,875 | 89,096 | 89,096 | 35,797 | 88,998 | 88,998 |
| Expenditures | | | | | | |
| Personnel | 36,333 | 43,105 | 42,253 | 36,771 | 36,768 | 36,768 |
| Supplies | 11,912 | 11,910 | 13,965 | 13,061 | 13,437 | 13,437 |
| Other Services | 21,953 | 33,823 | 32,073 | 25,563 | 28,905 | 28,905 |
| Capital Outlay | 23,390 | 1,057 | 1,604 | 744 | 744 | 744 |
| Total Expenditures | 93,588 | 89,895 | 89,895 | 76,139 | 79,854 | 79,854 |
| Net Current Activity | (21,713) | (799) | (799) | (40,342) | 9,144 | 9,144 |
| Other Financing Sources (Uses) | | | | | | |
| Transfers Out - Special Revenue | 23,111 | (2,142) | (2,142) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 23,111 | (2,142) | (2,142) | 0 | 0 | 0 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses) | 1,398 | (2,941) | (2,941) | (40,342) | 9,144 | 9,144 |
| Fund Balance, Beginning of Year | 1,977 | 3,375 | 3,375 | 3,375 | 3,375 | 3,375 |
| Fund Balance, End of Year | \$ <u>3,375</u> | \$ <u>434</u> | \$ <u>434</u> | \$ <u>(36,967)</u> | \$ <u>12,519</u> | \$ <u>12,519</u> |

Note: The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but it 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, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | Finance Projection |
|--|------------------|-------------------|-------------------|------------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | |
| Operating Revenues | | | | | | |
| City Medical Plans | \$ 379,807 | \$ 399,909 | \$ 399,909 | \$ 391,208 | \$ 371,019 | \$ 371,019 |
| City Dental Plans | 11,720 | 11,885 | 11,885 | 11,982 | 11,982 | 11,982 |
| City Life Insurance Plans | 8,235 | 8,660 | 8,660 | 8,673 | 8,673 | 8,673 |
| Vision | 3,543 | 3,683 | 3,683 | 3,570 | 3,570 | 3,570 |
| Health Flexible Spending Account | 4,137 | 4,829 | 4,829 | 4,969 | 4,969 | 4,969 |
| Dependent Care Reimbursement | 308 | 310 | 310 | 348 | 348 | 348 |
| Operating Revenues | <u>407,750</u> | <u>429,276</u> | <u>429,276</u> | <u>420,751</u> | <u>400,562</u> | <u>400,562</u> |
| Operating Expenses | | | | | | |
| Medicare Advantage | 23,025 | 25,130 | 25,130 | 23,118 | 23,118 | 23,118 |
| City Medical Plan Claims - Cigna | 330,346 | 367,823 | 367,823 | 340,716 | 345,242 | 345,242 |
| City Dental Plan Claims | 11,720 | 11,885 | 11,885 | 11,981 | 11,981 | 11,981 |
| Vision | 3,543 | 3,683 | 3,683 | 3,569 | 3,569 | 3,569 |
| City Life Insurance Plans | 8,235 | 8,660 | 8,660 | 8,673 | 8,673 | 8,673 |
| Administrative Costs | 8,491 | 9,690 | 9,690 | 6,680 | 7,420 | 7,420 |
| Health Flexible Spending Account | 4,228 | 4,927 | 4,927 | 5,083 | 5,083 | 5,083 |
| Dependent Care | 311 | 313 | 313 | 351 | 351 | 351 |
| Operating Expenses | <u>389,899</u> | <u>432,110</u> | <u>432,110</u> | <u>400,172</u> | <u>405,437</u> | <u>405,437</u> |
| Operating Income (Loss) | 17,851 | (2,834) | (2,834) | 20,579 | (4,876) | (4,876) |
| Non-Operating Revenues (Expenses) | | | | | | |
| Interest Income | 1,531 | 900 | 900 | 3,109 | 3,109 | 3,109 |
| Prior Year Expense Recovery | 3 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Revenue | 909 | 0 | 0 | 916 | 916 | 916 |
| Non-Operating Revenues (Expenses) | <u>2,443</u> | <u>900</u> | <u>900</u> | <u>4,025</u> | <u>4,025</u> | <u>4,025</u> |
| Net Income (Loss) | 20,294 | (1,934) | (1,934) | 24,604 | (851) | (851) |
| Net Assets, Beginning of Year | <u>20,566</u> | <u>40,860</u> | <u>40,860</u> | <u>40,860</u> | <u>40,860</u> | <u>40,860</u> |
| Net Assets, End of Year | \$ <u>40,860</u> | \$ <u>38,926</u> | \$ <u>38,926</u> | \$ <u>65,464</u> | \$ <u>40,009</u> | \$ <u>40,009</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, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|--|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Operating Revenues | | | | | | |
| Contributions | \$ 1,239 | \$ 1,238 | \$ 1,238 | \$ 1,251 | \$ 1,251 | \$ 1,251 |
| Operating Revenues | <u>1,239</u> | <u>1,238</u> | <u>1,238</u> | <u>1,251</u> | <u>1,251</u> | <u>1,251</u> |
| Operating Expenses | | | | | | |
| Management Consulting Services | 25 | 33 | 33 | 0 | 27 | 27 |
| Claims Payment Services | 110 | 134 | 134 | 71 | 103 | 103 |
| Employee Medical Claims | 912 | 1,034 | 1,034 | 874 | 874 | 874 |
| Operating Expenses | <u>1,047</u> | <u>1,201</u> | <u>1,201</u> | <u>945</u> | <u>1,003</u> | <u>1,003</u> |
| Operating Income (Loss) | 192 | 38 | 38 | 306 | 248 | 248 |
| Non-Operating Revenues (Expenses) | | | | | | |
| Interest Income | 162 | 121 | 121 | 290 | 290 | 290 |
| Miscellaneous Revenue | 2 | 0 | 0 | 0 | 0 | 0 |
| Non-Operating Revenues (Expenses) | <u>164</u> | <u>121</u> | <u>121</u> | <u>290</u> | <u>290</u> | <u>290</u> |
| Net Income (Loss) | 356 | 159 | 159 | 596 | 538 | 538 |
| Net Assets, Beginning of Year | <u>8,552</u> | <u>8,908</u> | <u>8,908</u> | <u>8,908</u> | <u>8,908</u> | <u>8,908</u> |
| Net Assets, End of Year | <u>\$ 8,908</u> | <u>\$ 9,067</u> | <u>\$ 9,067</u> | <u>\$ 9,504</u> | <u>\$ 9,446</u> | <u>\$ 9,446</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, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | Finance Projection |
|---|------------------|-------------------|-------------------|-------------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | |
| Operating Revenues | | | | | | |
| Interfund Legal Services | \$ 18,658 | \$ 29,068 | \$ 29,068 | \$ 13,542 | \$ 23,151 | \$ 23,151 |
| Interfund Insurance Fees | 26,662 | 37,185 | 37,185 | 27,635 | 27,667 | 27,667 |
| Operating Revenues | <u>45,320</u> | <u>66,253</u> | <u>66,253</u> | <u>41,177</u> | <u>50,819</u> | <u>50,819</u> |
| Operating Expenses | | | | | | |
| Personnel | 9,888 | 11,512 | 11,512 | 10,529 | 10,529 | 10,529 |
| Supplies | 93 | 118 | 107 | 137 | 137 | 137 |
| Services: | | | | | | |
| Insurance Fees/Adm. | 25,599 | 35,772 | 35,772 | 26,505 | 26,505 | 26,505 |
| Claims and Judgments | 5,947 | 10,275 | 10,375 | 9,413 | 9,699 | 9,699 |
| Other Services | 3,854 | 8,576 | 8,486 | 3,736 | 3,947 | 3,947 |
| Non-Capital Outlay | 0 | 0 | 1 | 1 | 1 | 1 |
| Operating Expenses | <u>45,381</u> | <u>66,253</u> | <u>66,253</u> | <u>50,321</u> | <u>50,819</u> | <u>50,819</u> |
| Operating Income (Loss) | (61) | 0 | 0 | (9,144) | 0 | 0 |
| Nonoperating Revenues (Expenses) | | | | | | |
| Other | 61 | 0 | 0 | 0 | 0 | 0 |
| Nonoperating Revenues (Expenses) | <u>61</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Income (Loss) | 0 | 0 | 0 | (9,144) | 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>\$ (9,144)</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, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | Finance Projection |
|--|------------------|-------------------|-------------------|-------------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | |
| Operating Revenues | | | | | | |
| Contributions | \$ 29,843 | \$ 39,999 | \$ 39,999 | \$ 31,154 | \$ 32,229 | \$ 32,229 |
| Operating Revenues | <u>29,843</u> | <u>39,999</u> | <u>39,999</u> | <u>31,154</u> | <u>32,229</u> | <u>32,229</u> |
| Operating Expenses | | | | | | |
| Personnel | 5,831 | 7,324 | 7,324 | 6,235 | 6,235 | 6,235 |
| Supplies | 52 | 87 | 95 | 73 | 73 | 73 |
| Current Year Claims | 25,781 | 34,958 | 34,892 | 27,816 | 27,816 | 27,816 |
| Services | 1,219 | 1,197 | 1,168 | 1,005 | 1,014 | 1,014 |
| Capital Outlay | 34 | 91 | 181 | 20 | 22 | 22 |
| Non-Capital Outlay | 20 | 8 | 5 | 4 | 4 | 4 |
| Operating Expenses | <u>32,937</u> | <u>43,665</u> | <u>43,665</u> | <u>35,153</u> | <u>35,164</u> | <u>35,164</u> |
| Operating Income (Loss) | (3,094) | (3,666) | (3,666) | (3,999) | (2,935) | (2,935) |
| Non-Operating Revenues (Expenses) | | | | | | |
| Interest Income | 58 | 11 | 11 | 47 | 47 | 47 |
| Other | 3,036 | 3,655 | 3,655 | 2,888 | 2,888 | 2,888 |
| Non-Operating Revenues (Expenses) | <u>3,094</u> | <u>3,666</u> | <u>3,666</u> | <u>2,935</u> | <u>2,935</u> | <u>2,935</u> |
| Net Income (Loss) | 0 | 0 | 0 | (1,064) | 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>\$ (1,064)</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, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Confiscations | \$ 4,762 | \$ 2,014 | \$ 2,014 | \$ 4,182 | \$ 4,182 | \$ 4,182 |
| Interest Income | 117 | 7 | 7 | 243 | 243 | 243 |
| Total Revenues | <u>4,879</u> | <u>2,021</u> | <u>2,021</u> | <u>4,425</u> | <u>4,425</u> | <u>4,425</u> |
| Expenditures | | | | | | |
| Personnel | 1,851 | 2,940 | 2,940 | 1,656 | 1,654 | 1,654 |
| Supplies | 578 | 573 | 573 | 406 | 426 | 426 |
| Other Services | 1,049 | 905 | 905 | 850 | 883 | 883 |
| Capital Purchases | 57 | 0 | 112 | 62 | 62 | 62 |
| Non-Capital Purchases | 29 | 1,882 | 1,770 | 13 | 13 | 13 |
| Total Expenditures | <u>3,564</u> | <u>6,300</u> | <u>6,300</u> | <u>2,987</u> | <u>3,038</u> | <u>3,038</u> |
| Net Current Activity | 1,315 | (4,279) | (4,279) | 1,438 | 1,387 | 1,387 |
| Fund Balance, Beginning of Year | <u>5,619</u> | <u>6,934</u> | <u>6,934</u> | <u>6,934</u> | <u>6,934</u> | <u>6,934</u> |
| Fund Balance, End of Year | \$ <u>6,934</u> | \$ <u>2,655</u> | \$ <u>2,655</u> | \$ <u>8,372</u> | \$ <u>8,321</u> | \$ <u>8,321</u> |

Auto Dealers Special Revenue Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------------|------------------|-------------------|-------------------|------------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Auto Dealers Licenses | \$ 2,837 | \$ 2,731 | \$ 2,731 | \$ 2,862 | \$ 2,862 | \$ 2,862 |
| Vehicle Storage Notification | 369 | 352 | 352 | 296 | 296 | 296 |
| Vehicle Auction Fees | 416 | 441 | 441 | 382 | 382 | 382 |
| Interest Income | 199 | 96 | 96 | 454 | 454 | 454 |
| Other | 8,309 | 6,996 | 6,996 | 9,669 | 9,671 | 9,671 |
| Total Revenues | <u>12,130</u> | <u>10,616</u> | <u>10,616</u> | <u>13,663</u> | <u>13,665</u> | <u>13,665</u> |
| Expenditures | | | | | | |
| Personnel | 4,456 | 5,098 | 5,098 | 4,703 | 4,716 | 4,716 |
| Supplies | 366 | 420 | 420 | 409 | 409 | 409 |
| Other Services | 2,165 | 2,560 | 2,560 | 2,295 | 2,338 | 2,338 |
| Capital Purchases | 14 | 2,347 | 2,347 | 0 | 0 | 0 |
| Total Expenditures | <u>7,001</u> | <u>10,425</u> | <u>10,425</u> | <u>7,407</u> | <u>7,463</u> | <u>7,463</u> |
| Other Financing Sources (Uses) | | | | | | |
| Transfers Out | (1,900) | (2,200) | (2,200) | (2,200) | (2,200) | (2,200) |
| Total Other Financing Sources (Uses) | <u>(1,900)</u> | <u>(2,200)</u> | <u>(2,200)</u> | <u>(2,200)</u> | <u>(2,200)</u> | <u>(2,200)</u> |
| Net Current Activity | 3,229 | (2,009) | (2,009) | 4,056 | 4,002 | 4,002 |
| Fund Balance, Beginning of Year | <u>6,993</u> | <u>10,222</u> | <u>10,222</u> | <u>10,222</u> | <u>10,222</u> | <u>10,222</u> |
| Fund Balance, End of Year | \$ <u>10,222</u> | \$ <u>8,213</u> | \$ <u>8,213</u> | \$ <u>14,278</u> | \$ <u>14,224</u> | \$ <u>14,224</u> |

BARC Special Revenue Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | Finance Projection |
|---------------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | |
| Revenues | | | | | | |
| Licenses & Fees | \$ 1,033 | \$ 1,135 | \$ 1,135 | \$ 943 | \$ 943 | \$ 943 |
| Interest | 11 | 10 | 10 | 17 | 17 | 17 |
| Animal Adoption | 108 | 85 | 85 | 122 | 122 | 122 |
| Contributions | 263 | 149 | 149 | 131 | 131 | 131 |
| Other Revenue | 1 | 0 | 0 | 47 | 47 | 47 |
| Total Revenues | <u>1,416</u> | <u>1,379</u> | <u>1,379</u> | <u>1,260</u> | <u>1,260</u> | <u>1,260</u> |
| Expenditures | | | | | | |
| Personnel | 8,771 | 9,776 | 9,776 | 9,682 | 9,682 | 9,682 |
| Supplies | 1,095 | 1,272 | 1,261 | 1,216 | 1,224 | 1,224 |
| Other Services | 3,542 | 4,055 | 4,055 | 3,466 | 3,722 | 3,722 |
| Capital Outlay | 0 | 590 | 590 | 94 | 94 | 94 |
| Non-Capital Outlay | 6 | 0 | 12 | 2 | 2 | 2 |
| Total Expenditures | <u>13,414</u> | <u>15,693</u> | <u>15,693</u> | <u>14,460</u> | <u>14,724</u> | <u>14,724</u> |
| Net Current Activity | (11,998) | (14,314) | (14,314) | (13,200) | (13,464) | (13,464) |
| Other Financing Sources (Uses) | | | | | | |
| Operating Transfers - In | 11,679 | 12,768 | 12,768 | 13,245 | 13,245 | 13,245 |
| Total Other Financing Sources (Uses) | <u>11,679</u> | <u>12,768</u> | <u>12,768</u> | <u>13,245</u> | <u>13,245</u> | <u>13,245</u> |
| Net Current Activity | (319) | (1,546) | (1,546) | 45 | (219) | (219) |
| Fund Balance, Beginning of Year | 1,836 | 1,517 | 1,517 | 1,517 | 1,517 | 1,517 |
| Fund Balance, End of Year | <u>\$ 1,517</u> | <u>\$ (29)</u> | <u>\$ (29)</u> | <u>\$ 1,562</u> | <u>\$ 1,298</u> | <u>\$ 1,298</u> |

Bayou Greenway 2020 Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | Finance Projection |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | |
| Revenues | | | | | | |
| Charges for Services | \$ 1,034 | \$ 1,066 | \$ 1,066 | \$ 960 | \$ 1,027 | \$ 1,027 |
| Interest | 29 | 22 | 22 | 51 | 51 | 51 |
| Total Revenues | <u>1,063</u> | <u>1,088</u> | <u>1,088</u> | <u>1,011</u> | <u>1,078</u> | <u>1,078</u> |
| Expenditures | | | | | | |
| Personnel | 955 | 1,025 | 1,025 | 876 | 876 | 876 |
| Supplies | 23 | 47 | 47 | 30 | 31 | 31 |
| Other Services | 2 | 58 | 58 | 33 | 33 | 33 |
| Capital Outlay | 0 | 140 | 140 | 0 | 0 | 0 |
| Total Expenditures | <u>980</u> | <u>1,270</u> | <u>1,270</u> | <u>939</u> | <u>940</u> | <u>940</u> |
| Net Current Activity | 83 | (182) | (182) | 72 | 138 | 138 |
| Fund Balance, Beginning of Year | 1,487 | 1,570 | 1,570 | 1,570 | 1,570 | 1,570 |
| Fund Balance, End of Year | <u>\$ 1,570</u> | <u>\$ 1,388</u> | <u>\$ 1,388</u> | <u>\$ 1,642</u> | <u>\$ 1,708</u> | <u>\$ 1,708</u> |

Building Inspection Special Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|--|------------------|-------------------|-------------------|------------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Permits and Licenses | \$ 75,040 | \$ 73,761 | \$ 73,761 | \$ 75,503 | \$ 75,505 | \$ 75,505 |
| Charges for Services | 20,927 | 20,522 | 20,522 | 21,520 | 21,520 | 21,520 |
| Other | 2,997 | 3,720 | 3,720 | 3,351 | 3,525 | 3,525 |
| Interest Income | 436 | 296 | 296 | 711 | 711 | 711 |
| Total Revenues | <u>99,400</u> | <u>98,299</u> | <u>98,299</u> | <u>101,085</u> | <u>101,261</u> | <u>101,261</u> |
| Expenditures | | | | | | |
| Personnel | 68,049 | 73,594 | 70,639 | 70,590 | 70,589 | 70,589 |
| Supplies | 276 | 316 | 413 | 383 | 393 | 393 |
| Other Services | 20,596 | 24,801 | 24,120 | 20,291 | 22,661 | 22,661 |
| Capital Outlay | 216 | 1,690 | 2,317 | 1,032 | 1,032 | 1,032 |
| Non-Capital Outlay | 818 | 503 | 503 | 343 | 343 | 343 |
| Total Expenditures | <u>89,955</u> | <u>100,904</u> | <u>97,993</u> | <u>92,638</u> | <u>95,018</u> | <u>95,018</u> |
| Net Current Activity | 9,445 | (2,605) | 306 | 8,447 | 6,243 | 6,243 |
| Other Financing Sources (Uses) | | | | | | |
| Transfer to Capital Project | (1,787) | (1,805) | (1,805) | (1,805) | (1,805) | (1,805) |
| Transfer to Special Revenue Fund | 0 | 0 | 0 | (10) | (10) | (10) |
| Operating Transfers Out | (5,447) | (5,594) | (8,505) | (8,526) | (8,526) | (8,526) |
| Operating Transfers In | 2 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>(7,232)</u> | <u>(7,399)</u> | <u>(10,310)</u> | <u>(10,341)</u> | <u>(10,341)</u> | <u>(10,341)</u> |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses) | 2,213 | (10,004) | (10,004) | (1,894) | (4,099) | (4,099) |
| Fund Balance, Beginning of Year | <u>18,505</u> | <u>20,718</u> | <u>20,718</u> | <u>20,718</u> | <u>20,718</u> | <u>20,718</u> |
| Fund Balance, End of Year | <u>\$ 20,718</u> | <u>\$ 10,714</u> | <u>\$ 10,714</u> | <u>\$ 18,824</u> | <u>\$ 16,619</u> | <u>\$ 16,619</u> |

Cable Television Special Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Current Revenues | \$ 3,871 | \$ 3,727 | \$ 3,727 | \$ 2,990 | \$ 3,619 | \$ 3,619 |
| Total Revenues | <u>3,871</u> | <u>3,727</u> | <u>3,727</u> | <u>2,990</u> | <u>3,619</u> | <u>3,619</u> |
| Expenditures | | | | | | |
| Maintenance and Operations | 3,496 | 3,975 | 3,975 | 2,896 | 3,598 | 3,598 |
| Capital Purchases | 319 | 2,161 | 2,161 | 1,265 | 1,265 | 1,265 |
| Total Expenditures | <u>3,815</u> | <u>6,136</u> | <u>6,136</u> | <u>4,161</u> | <u>4,863</u> | <u>4,863</u> |
| Net Current Activity | 56 | (2,409) | (2,409) | (1,171) | (1,244) | (1,244) |
| Fund Balance, Beginning of Year | <u>5,918</u> | <u>5,974</u> | <u>5,974</u> | <u>5,974</u> | <u>5,974</u> | <u>5,974</u> |
| Fund Balance, End of Year | <u>\$ 5,974</u> | <u>\$ 3,565</u> | <u>\$ 3,565</u> | <u>\$ 4,803</u> | <u>\$ 4,730</u> | <u>\$ 4,730</u> |

Child Safety Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|----------------------------------|------------------|-------------------|-------------------|---------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Interest on Investments | \$ 16 | \$ 15 | \$ 15 | \$ 29 | \$ 29 | \$ 29 |
| Municipal Courts Collections | 2,533 | 2,566 | 2,566 | 2,215 | 2,413 | 2,413 |
| Harris County Collections | 682 | 675 | 675 | 675 | 676 | 676 |
| Total Revenues | <u>3,231</u> | <u>3,256</u> | <u>3,256</u> | <u>2,918</u> | <u>3,119</u> | <u>3,119</u> |
| Expenditures | | | | | | |
| School Crossing Guard Program | 3,180 | 3,255 | 3,255 | 2,105 | 3,169 | 3,169 |
| Miscellaneous Parts and Supplies | 0 | 1 | 1 | 0 | 0 | 0 |
| Total Expenditures | <u>3,180</u> | <u>3,256</u> | <u>3,256</u> | <u>2,105</u> | <u>3,169</u> | <u>3,169</u> |
| Net Current Activity | 51 | 0 | 0 | 813 | (51) | (51) |
| Fund Balance, Beginning of Year | <u>0</u> | <u>51</u> | <u>51</u> | <u>51</u> | <u>51</u> | <u>51</u> |
| Fund Balance, End of Year | <u>\$ 51</u> | <u>\$ 51</u> | <u>\$ 51</u> | <u>\$ 864</u> | <u>\$ 0</u> | <u>\$ 0</u> |

Container Lease Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Charges for Services | \$ 4,734 | \$ 4,692 | \$ 4,692 | \$ 4,758 | \$ 4,758 | \$ 4,758 |
| Interest Income | 33 | 35 | 35 | 112 | 112 | 112 |
| Total Revenues | <u>4,767</u> | <u>4,727</u> | <u>4,727</u> | <u>4,870</u> | <u>4,870</u> | <u>4,870</u> |
| Expenditures | | | | | | |
| Personnel | 766 | 894 | 894 | 792 | 792 | 792 |
| Supplies | 31 | 94 | 88 | 38 | 38 | 38 |
| Other Services | 66 | 135 | 472 | 504 | 507 | 507 |
| Capital Outlay | 2,217 | 2,500 | 2,675 | 2,290 | 2,434 | 2,434 |
| Total Expenditures | <u>3,080</u> | <u>3,623</u> | <u>4,130</u> | <u>3,624</u> | <u>3,771</u> | <u>3,771</u> |
| Net Current Activity | 1,687 | 1,104 | 597 | 1,246 | 1,099 | 1,099 |
| Fund Balance, Beginning of Year | <u>0</u> | <u>1,687</u> | <u>1,687</u> | <u>1,687</u> | <u>1,687</u> | <u>1,687</u> |
| Fund Balance, End of Year | <u>\$ 1,687</u> | <u>\$ 2,791</u> | <u>\$ 2,284</u> | <u>\$ 2,933</u> | <u>\$ 2,786</u> | <u>\$ 2,786</u> |

Contractor Responsibility Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | Adopted Budget | Current Budget | FY2024 | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | | | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Current Revenues | \$ 1,124 | \$ 922 | \$ 922 | \$ 1,433 | \$ 1,433 | \$ 1,433 |
| Total Revenues | <u>1,124</u> | <u>922</u> | <u>922</u> | <u>1,433</u> | <u>1,433</u> | <u>1,433</u> |
| Expenditures | | | | | | |
| Personnel | 149 | 170 | 170 | 159 | 170 | 170 |
| Supplies | 0 | 1 | 1 | 0 | 1 | 1 |
| Other Services | 257 | 421 | 421 | 254 | 255 | 255 |
| Debt Services and Other Uses | 630 | 400 | 400 | 400 | 400 | 400 |
| Total Expenditures | <u>1,036</u> | <u>992</u> | <u>992</u> | <u>813</u> | <u>826</u> | <u>826</u> |
| Net Current Activity | 88 | (70) | (70) | 620 | 608 | 608 |
| Fund Balance, Beginning of Year | <u>1,415</u> | <u>1,503</u> | <u>1,503</u> | <u>1,503</u> | <u>1,503</u> | <u>1,503</u> |
| Fund Balance, End of Year | <u>\$ 1,503</u> | <u>\$ 1,434</u> | <u>\$ 1,434</u> | <u>\$ 2,123</u> | <u>\$ 2,111</u> | <u>\$ 2,111</u> |

Essential Public Health Services Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | Adopted Budget | Current Budget | FY2024 | | |
|---------------------------------|------------------|-------------------|-------------------|------------------|----------------------------|-----------------------|
| | | | | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Current Revenues | \$ 26,369 | \$ 9,613 | \$ 9,613 | \$ 12,192 | \$ 12,192 | \$ 12,192 |
| Total Revenues | <u>26,369</u> | <u>9,613</u> | <u>9,613</u> | <u>12,192</u> | <u>12,192</u> | <u>12,192</u> |
| Expenditures | | | | | | |
| Personnel | 9,119 | 17,553 | 15,860 | 9,561 | 9,547 | 9,547 |
| Supplies | 272 | 366 | 864 | 193 | 193 | 193 |
| Other Services | 2,170 | 4,089 | 5,277 | 2,403 | 2,411 | 2,411 |
| Non-Capital Purchases | 0 | 4 | 4 | 0 | 0 | 0 |
| Capital Purchases | 0 | 30 | 37 | 0 | 0 | 0 |
| Total Expenditures | <u>11,561</u> | <u>22,042</u> | <u>22,042</u> | <u>12,157</u> | <u>12,151</u> | <u>12,151</u> |
| Net Current Activity | 14,808 | (12,429) | (12,429) | 36 | 41 | 41 |
| Fund Balance, Beginning of Year | <u>33,280</u> | <u>48,088</u> | <u>48,088</u> | <u>48,088</u> | <u>48,088</u> | <u>48,088</u> |
| Fund Balance, End of Year | <u>\$ 48,088</u> | <u>\$ 35,659</u> | <u>\$ 35,659</u> | <u>\$ 48,124</u> | <u>\$ 48,129</u> | <u>\$ 48,129</u> |

Forensic Transition Special Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Police Services | \$ 318 | \$ 344 | \$ 344 | \$ 271 | \$ 328 | \$ 328 |
| Recoveries & Refunds | 1 | 0 | 0 | (35) | 0 | 0 |
| Transfers in | 0 | 0 | 0 | 80 | 0 | 0 |
| Total Revenues | <u>319</u> | <u>344</u> | <u>344</u> | <u>316</u> | <u>328</u> | <u>328</u> |
| Expenditures | | | | | | |
| Personnel | 311 | 339 | 348 | 323 | 323 | 323 |
| Other Services | 8 | 5 | 5 | 4 | 5 | 5 |
| Total Expenditures | <u>319</u> | <u>344</u> | <u>353</u> | <u>327</u> | <u>328</u> | <u>328</u> |
| Net Current Activity | (0) | 0 | (9) | (11) | 0 | 0 |
| Fund Balance, Beginning of Year | <u>18</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>\$ 8</u> | <u>\$ 7</u> | <u>\$ 18</u> | <u>\$ 18</u> |

Health Special Revenue Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Current Revenues | \$ 3,754 | \$ 5,313 | \$ 5,313 | \$ 5,723 | \$ 5,723 | \$ 5,723 |
| Total Revenues | <u>3,754</u> | <u>5,313</u> | <u>5,313</u> | <u>5,723</u> | <u>5,723</u> | <u>5,723</u> |
| Expenditures | | | | | | |
| Personnel | 1,956 | 5,407 | 5,407 | 4,371 | 4,371 | 4,371 |
| Supplies | 110 | 138 | 173 | 141 | 142 | 142 |
| Other Services | 2,725 | 4,433 | 4,433 | 2,569 | 2,669 | 2,669 |
| Non-Capital Purchases | 72 | 99 | 64 | 26 | 26 | 26 |
| Capital Purchases | 12 | 547 | 547 | 62 | 62 | 62 |
| Total Expenditures | <u>4,875</u> | <u>10,624</u> | <u>10,624</u> | <u>7,169</u> | <u>7,270</u> | <u>7,270</u> |
| Operating Transfers | | | | | | |
| Operating Transfers In (Out) | <u>3,430</u> | <u>2,503</u> | <u>2,503</u> | <u>2,503</u> | <u>2,503</u> | <u>2,503</u> |
| Total Operating Transfers | <u>3,430</u> | <u>2,503</u> | <u>2,503</u> | <u>2,503</u> | <u>2,503</u> | <u>2,503</u> |
| Net Current Activity | 2,309 | (2,808) | (2,808) | 1,057 | 956 | 956 |
| Fund Balance, Beginning of Year | <u>3,992</u> | <u>6,301</u> | <u>6,301</u> | <u>6,301</u> | <u>6,301</u> | <u>6,301</u> |
| Fund Balance, End of Year | <u>\$ 6,301</u> | <u>\$ 3,493</u> | <u>\$ 3,493</u> | <u>\$ 7,358</u> | <u>\$ 7,257</u> | <u>\$ 7,257</u> |

Historic Preservation Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Interest Income | \$ 35 | \$ 20 | \$ 20 | \$ 66 | \$ 66 | \$ 66 |
| Charges for Services | 216 | 200 | 200 | 354 | 354 | 354 |
| Total Revenues | <u>251</u> | <u>220</u> | <u>220</u> | <u>421</u> | <u>421</u> | <u>421</u> |
| Expenditures | | | | | | |
| Supplies & Other Services | 134 | 475 | 475 | 172 | 177 | 177 |
| Total Expenditures | <u>134</u> | <u>475</u> | <u>475</u> | <u>172</u> | <u>177</u> | <u>177</u> |
| Net Current Activity | 117 | (255) | (255) | 248 | 243 | 243 |
| Fund Balance, Beginning of Year | <u>1,844</u> | <u>1,961</u> | <u>1,961</u> | <u>1,961</u> | <u>1,961</u> | <u>1,961</u> |
| Fund Balance, End of Year | <u>\$ 1,961</u> | <u>\$ 1,706</u> | <u>\$ 1,706</u> | <u>\$ 2,209</u> | <u>\$ 2,204</u> | <u>\$ 2,204</u> |

Houston Emergency Center Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Current Revenues | \$ 27,736 | \$ 29,804 | \$ 29,804 | \$ 27,924 | \$ 29,790 | \$ 29,790 |
| Total Revenues | <u>27,736</u> | <u>29,804</u> | <u>29,804</u> | <u>27,924</u> | <u>29,790</u> | <u>29,790</u> |
| Expenditures | | | | | | |
| Maintenance and Operations | 27,118 | 33,007 | 33,007 | 29,124 | 30,157 | 30,157 |
| Total Expenditures | <u>27,118</u> | <u>33,007</u> | <u>33,007</u> | <u>29,124</u> | <u>30,157</u> | <u>30,157</u> |
| Net Current Activity | 618 | (3,203) | (3,203) | (1,200) | (367) | (367) |
| Fund Balance, Beginning of Year | <u>4,402</u> | <u>5,020</u> | <u>5,020</u> | <u>5,020</u> | <u>5,020</u> | <u>5,020</u> |
| Fund Balance, End of Year | <u>\$ 5,020</u> | <u>\$ 1,817</u> | <u>\$ 1,817</u> | <u>\$ 3,820</u> | <u>\$ 4,653</u> | <u>\$ 4,653</u> |

Houston Opioid Abatement Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Other Revenues | \$ 0 | \$ 0 | \$ 2,204 | \$ 2,633 | \$ 2,633 | \$ 2,633 |
| Interest Income | 0 | 0 | 0 | 60 | 60 | 60 |
| Total Revenues | <u>0</u> | <u>0</u> | <u>2,204</u> | <u>2,693</u> | <u>2,693</u> | <u>2,693</u> |
| Expenses | | | | | | |
| Personnel | 0 | 0 | 495 | 29 | 28 | 28 |
| Supplies | 0 | 0 | 285 | 34 | 34 | 34 |
| Other Services | 0 | 0 | 1,405 | 107 | 357 | 357 |
| Non-Capital Outlay | 0 | 0 | 19 | 7 | 7 | 7 |
| Total Expenses | <u>0</u> | <u>0</u> | <u>2,204</u> | <u>177</u> | <u>426</u> | <u>426</u> |
| Net Current Activity | 0 | 0 | 0 | 2,516 | 2,267 | 2,267 |
| 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>\$ 0</u> | <u>\$ 2,516</u> | <u>\$ 2,267</u> | <u>\$ 2,267</u> |

Houston Transtar Center Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Other Grant Awards | \$ 2,267 | \$ 1,688 | \$ 1,688 | \$ 1,728 | \$ 2,229 | \$ 2,229 |
| Other Service Charges | 937 | 937 | 937 | 878 | 878 | 878 |
| Misc. Revenue | (3) | 0 | 0 | 0 | 0 | 0 |
| Interest Income | 71 | 25 | 25 | 116 | 116 | 116 |
| Total Revenues | <u>3,272</u> | <u>2,650</u> | <u>2,650</u> | <u>2,722</u> | <u>3,223</u> | <u>3,223</u> |
| Expenditures | | | | | | |
| Maintenance and Operations | 3,381 | 3,427 | 3,427 | 2,828 | 3,056 | 3,056 |
| Total Expenditures | <u>3,381</u> | <u>3,427</u> | <u>3,427</u> | <u>2,828</u> | <u>3,056</u> | <u>3,056</u> |
| Net Current Activity | (109) | (777) | (777) | (106) | 167 | 167 |
| Fund Balance, Beginning of Year | <u>3,956</u> | <u>3,847</u> | <u>3,847</u> | <u>3,847</u> | <u>3,847</u> | <u>3,847</u> |
| Fund Balance, End of Year | <u>\$ 3,847</u> | <u>\$ 3,070</u> | <u>\$ 3,070</u> | <u>\$ 3,741</u> | <u>\$ 4,014</u> | <u>\$ 4,014</u> |

Laboratory Operations and Maintenance Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|---------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Current Revenues | \$ 444 | \$ 445 | \$ 445 | \$ 409 | \$ 409 | \$ 409 |
| Total Revenues | <u>444</u> | <u>445</u> | <u>445</u> | <u>409</u> | <u>409</u> | <u>409</u> |
| Expenditures | | | | | | |
| Supplies | 142 | 164 | 144 | 69 | 119 | 119 |
| Other Services | 184 | 385 | 405 | 339 | 345 | 345 |
| Total Expenditures | <u>326</u> | <u>549</u> | <u>549</u> | <u>408</u> | <u>464</u> | <u>464</u> |
| Net Current Activity | 118 | (104) | (104) | 1 | (55) | (55) |
| Fund Balance, Beginning of Year | <u>286</u> | <u>404</u> | <u>404</u> | <u>404</u> | <u>404</u> | <u>404</u> |
| Fund Balance, End of Year | <u>\$ 404</u> | <u>\$ 300</u> | <u>\$ 300</u> | <u>\$ 405</u> | <u>\$ 349</u> | <u>\$ 349</u> |

Local Youth Diversion Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Current Revenues | \$ 704 | \$ 619 | \$ 619 | \$ 727 | \$ 730 | \$ 730 |
| Total Revenues | <u>704</u> | <u>619</u> | <u>619</u> | <u>727</u> | <u>730</u> | <u>730</u> |
| Expenditures | | | | | | |
| Personnel | 191 | 754 | 754 | 333 | 333 | 333 |
| Supplies | 11 | 20 | 20 | 23 | 13 | 13 |
| Other Services and Charges | 32 | 63 | 63 | 40 | 44 | 44 |
| Non Capital Purchases | 0 | 1 | 1 | 0 | 0 | 0 |
| Total Expenditures | <u>234</u> | <u>838</u> | <u>838</u> | <u>396</u> | <u>390</u> | <u>390</u> |
| Net Current Activity | 470 | (218) | (218) | 331 | 340 | 340 |
| Fund Balance, Beginning of Year | <u>807</u> | <u>1,277</u> | <u>1,277</u> | <u>1,277</u> | <u>1,277</u> | <u>1,277</u> |
| Fund Balance, End of Year | <u>\$ 1,277</u> | <u>\$ 1,059</u> | <u>\$ 1,059</u> | <u>\$ 1,608</u> | <u>\$ 1,617</u> | <u>\$ 1,617</u> |

Maintenance Renewal and Replacement Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | Finance Projection |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | |
| Revenues | | | | | | |
| Interest Income | \$ 156 | \$ 135 | \$ 135 | \$ 285 | \$ 285 | \$ 285 |
| Other Revenue | 500 | 550 | 550 | 35 | 35 | 35 |
| Total Revenues | <u>656</u> | <u>685</u> | <u>685</u> | <u>320</u> | <u>320</u> | <u>320</u> |
| Expenses | | | | | | |
| Personnel | 6,081 | 9,886 | 7,814 | 6,934 | 6,934 | 6,934 |
| Supplies | 2,270 | 3,014 | 2,040 | 1,705 | 1,705 | 1,705 |
| Other Services | 26,316 | 28,945 | 31,925 | 27,045 | 30,141 | 30,141 |
| Capital Purchases | 128 | 0 | 0 | 0 | 0 | 0 |
| Non-Capital Purchases | 9 | 14 | 80 | 70 | 70 | 70 |
| Total Expenses | <u>34,804</u> | <u>41,859</u> | <u>41,859</u> | <u>35,754</u> | <u>38,850</u> | <u>38,850</u> |
| Operating Transfers | | | | | | |
| Operating Transfers In | 31,592 | 42,942 | 42,942 | 42,942 | 42,942 | 42,942 |
| Total Operating Transfers | <u>31,592</u> | <u>42,942</u> | <u>42,942</u> | <u>42,942</u> | <u>42,942</u> | <u>42,942</u> |
| Net Current Activity | (2,556) | 1,768 | 1,768 | 7,508 | 4,412 | 4,412 |
| Fund Balance, Beginning of Year | 4,515 | 1,959 | 1,959 | 1,959 | 1,959 | 1,959 |
| Fund Balance, End of Year | <u>\$ 1,959</u> | <u>\$ 3,727</u> | <u>\$ 3,727</u> | <u>\$ 9,467</u> | <u>\$ 6,371</u> | <u>\$ 6,371</u> |

Municipal Court Building Security Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | Finance Projection |
|---------------------------------|------------------|-------------------|-------------------|---------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | |
| Revenues | | | | | | |
| Current Revenues | \$ 655 | \$ 570 | \$ 570 | \$ 672 | \$ 672 | \$ 672 |
| Total Revenues | <u>655</u> | <u>570</u> | <u>570</u> | <u>672</u> | <u>672</u> | <u>672</u> |
| Expenditures | | | | | | |
| Personnel | 15 | 16 | 16 | 15 | 16 | 16 |
| Other Services | 429 | 473 | 473 | 351 | 442 | 442 |
| Total Expenditures | <u>444</u> | <u>489</u> | <u>489</u> | <u>366</u> | <u>459</u> | <u>459</u> |
| Net Current Activity | 211 | 80 | 80 | 306 | 214 | 214 |
| Fund Balance, Beginning of Year | 383 | 594 | 594 | 594 | 594 | 594 |
| Fund Balance, End of Year | <u>\$ 594</u> | <u>\$ 674</u> | <u>\$ 674</u> | <u>\$ 900</u> | <u>\$ 808</u> | <u>\$ 808</u> |

Municipal Court Technology Fee Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | Finance Projection |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | |
| Revenues | | | | | | |
| Municipal Court Fines | \$ 549 | \$ 496 | \$ 496 | \$ 544 | \$ 544 | \$ 544 |
| Interest Income | 28 | 21 | 21 | 44 | 44 | 44 |
| Misc. | 200 | 200 | 200 | 100 | 100 | 100 |
| Total Revenues | <u>777</u> | <u>717</u> | <u>717</u> | <u>688</u> | <u>688</u> | <u>688</u> |
| Expenditures | | | | | | |
| Personnel | 235 | 240 | 240 | 0 | 0 | 0 |
| Supplies | 0 | 10 | 10 | 0 | 0 | 0 |
| Other Services | 743 | 955 | 955 | 676 | 695 | 695 |
| Equipment | 0 | 115 | 115 | 0 | 0 | 0 |
| Total Expenditures | <u>978</u> | <u>1,320</u> | <u>1,320</u> | <u>677</u> | <u>696</u> | <u>696</u> |
| Net Current Activity | (201) | (603) | (603) | 12 | (7) | (7) |
| Fund Balance, Beginning of Year | <u>1,792</u> | <u>1,591</u> | <u>1,591</u> | <u>1,591</u> | <u>1,591</u> | <u>1,591</u> |
| Fund Balance, End of Year | <u>\$ 1,591</u> | <u>\$ 988</u> | <u>\$ 988</u> | <u>\$ 1,603</u> | <u>\$ 1,584</u> | <u>\$ 1,584</u> |

Municipal Jury Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | Finance Projection |
|---------------------------------|------------------|-------------------|-------------------|--------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | |
| Revenues | | | | | | |
| Municipal Jury Revenue | \$ 13 | \$ 11 | \$ 11 | \$ 14 | \$ 14 | \$ 14 |
| Total Revenues | <u>13</u> | <u>11</u> | <u>11</u> | <u>14</u> | <u>14</u> | <u>14</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 | 13 | 11 | 11 | 14 | 14 | 14 |
| Fund Balance, Beginning of Year | <u>22</u> | <u>35</u> | <u>35</u> | <u>35</u> | <u>35</u> | <u>35</u> |
| Fund Balance, End of Year | <u>\$ 35</u> | <u>\$ 46</u> | <u>\$ 46</u> | <u>\$ 49</u> | <u>\$ 49</u> | <u>\$ 49</u> |

ParkHouston Special Revenue Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Parking Violations | \$ 8,935 | \$ 10,186 | \$ 10,186 | \$ 9,146 | \$ 9,909 | \$ 9,909 |
| Parking Fees | 9,197 | 10,782 | 10,782 | 9,004 | 9,407 | 9,407 |
| Permit Fees | 256 | 268 | 268 | 262 | 262 | 262 |
| Other Revenue | 62 | 46 | 46 | 38 | 38 | 38 |
| Interest Income | 128 | 62 | 62 | 210 | 210 | 210 |
| Total Revenues | <u>18,578</u> | <u>21,344</u> | <u>21,344</u> | <u>18,660</u> | <u>19,826</u> | <u>19,826</u> |
| Expenses | | | | | | |
| Personnel | 5,894 | 7,519 | 6,715 | 6,590 | 6,590 | 6,590 |
| Supplies | 416 | 403 | 403 | 230 | 245 | 245 |
| Other Services | 5,807 | 6,478 | 6,677 | 6,140 | 6,394 | 6,394 |
| Capital Outlay | 8 | 450 | 0 | 0 | 0 | 0 |
| Non-Capital Outlay | 2 | 90 | 90 | 37 | 37 | 37 |
| Total Expenses | <u>12,127</u> | <u>14,940</u> | <u>13,885</u> | <u>12,997</u> | <u>13,266</u> | <u>13,266</u> |
| Net Current Activity | 6,451 | 6,404 | 7,459 | 5,663 | 6,560 | 6,560 |
| Other Financing Sources (Uses) | | | | | | |
| Transfers (to) from Special | (194) | 0 | (450) | (450) | (450) | (450) |
| Operating Transfers - In (Out) | (4,929) | (7,000) | (6,500) | 0 | (5,000) | (5,000) |
| Transfers for Interest | (1,236) | (1,075) | (1,075) | (1,075) | (1,075) | (1,075) |
| Total Other Financing Sources (Uses) | <u>(6,359)</u> | <u>(8,075)</u> | <u>(8,025)</u> | <u>(1,525)</u> | <u>(6,525)</u> | <u>(6,525)</u> |
| Net Current Activity | 92 | (1,671) | (566) | 4,138 | 35 | 35 |
| Fund Balance, Beginning of Year | <u>2,203</u> | <u>2,295</u> | <u>2,295</u> | <u>2,295</u> | <u>2,295</u> | <u>2,295</u> |
| Fund Balance, End of Year | <u>\$ 2,295</u> | <u>\$ 624</u> | <u>\$ 1,729</u> | <u>\$ 6,433</u> | <u>\$ 2,330</u> | <u>\$ 2,330</u> |

Parks Golf Special Revenue Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Concessions | \$ 3,574 | \$ 3,507 | \$ 3,507 | \$ 3,833 | \$ 3,833 | \$ 3,833 |
| Rental of Property | 905 | 944 | 944 | 956 | 956 | 956 |
| Interest Income | 27 | 20 | 20 | 59 | 59 | 59 |
| Golf | 3,353 | 3,355 | 3,355 | 3,479 | 3,479 | 3,479 |
| Other | 28 | 30 | 30 | 40 | 40 | 40 |
| Total Revenues | <u>7,887</u> | <u>7,856</u> | <u>7,856</u> | <u>8,366</u> | <u>8,367</u> | <u>8,367</u> |
| Expenses | | | | | | |
| Personnel | 4,159 | 4,866 | 4,441 | 4,087 | 4,087 | 4,087 |
| Supplies | 1,202 | 1,396 | 1,510 | 1,441 | 1,550 | 1,550 |
| Other Services | 2,137 | 2,299 | 2,599 | 2,220 | 2,344 | 2,344 |
| Non-Cap Equipment | 0 | 0 | 11 | 11 | 11 | 11 |
| Total Expenses | <u>7,498</u> | <u>8,561</u> | <u>8,561</u> | <u>7,758</u> | <u>7,992</u> | <u>7,992</u> |
| Operating Transfers | | | | | | |
| Operating Transfers Out | (200) | (200) | (200) | 0 | (200) | (200) |
| Total Operating Transfers | <u>(200)</u> | <u>(200)</u> | <u>(200)</u> | <u>0</u> | <u>(200)</u> | <u>(200)</u> |
| Net Current Activity | 189 | (905) | (905) | 608 | 175 | 175 |
| Fund Balance, Beginning of Year | <u>1,776</u> | <u>1,965</u> | <u>1,965</u> | <u>1,965</u> | <u>1,965</u> | <u>1,965</u> |
| Fund Balance, End of Year | <u>\$ 1,965</u> | <u>\$ 1,060</u> | <u>\$ 1,060</u> | <u>\$ 2,573</u> | <u>\$ 2,140</u> | <u>\$ 2,140</u> |

Park Special Revenue Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|----------------------------------|------------------|-------------------|-------------------|----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Concessions | \$ 629 | \$ 548 | \$ 548 | \$ 561 | \$ 562 | \$ 562 |
| Facility Admissions/User Fees | 197 | 207 | 207 | 172 | 172 | 172 |
| Program Fees | 366 | 384 | 384 | 430 | 430 | 430 |
| Rental of Property | 547 | 527 | 527 | 526 | 526 | 526 |
| Licenses and Permits | 162 | 169 | 169 | 198 | 198 | 198 |
| Interest Income | 77 | 37 | 37 | 143 | 143 | 143 |
| Tennis | 213 | 251 | 251 | 171 | 171 | 171 |
| Other | 1,182 | 804 | 804 | 815 | 815 | 815 |
| Total Revenues | 3,373 | 2,927 | 2,927 | 3,016 | 3,017 | 3,017 |
| Expenses | | | | | | |
| Personnel | 909 | 1,161 | 1,160 | 879 | 879 | 879 |
| Supplies | 445 | 756 | 1,037 | 658 | 762 | 762 |
| Other Services | 623 | 2,077 | 1,784 | 6,076 | 6,224 | 6,224 |
| Capital Outlay | 38 | 98 | 97 | 0 | 0 | 0 |
| Non-Capital Outlay | 0 | 0 | 12 | 8 | 8 | 8 |
| Total Expenses | 2,015 | 4,091 | 4,091 | 7,620 | 7,873 | 7,873 |
| Operating Transfers | | | | | | |
| Operating Transfers (In) | 200 | 200 | 200 | 200 | 10,200 | 10,200 |
| Operating Transfers (Out) | 0 | 0 | (9,993) | (5,000) | (5,000) | (5,000) |
| Total Operating Transfers | 200 | 200 | (9,793) | (4,800) | 5,200 | 5,200 |
| Net Current Activity | 1,558 | (964) | (10,957) | (9,404) | 344 | 344 |
| Fund Balance, Beginning of Year | 2,393 | 3,951 | 3,951 | 3,951 | 3,951 | 3,951 |
| Fund Balance, End of Year | \$ 3,951 | \$ 2,987 | \$ (7,006) | \$ (5,453) | \$ 4,295 | \$ 4,295 |

Planning & Development Special Revenue Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|---------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Tower Application Fees | \$ 5 | \$ 4 | \$ 4 | \$ 2 | \$ 2 | \$ 2 |
| Admin. Fees - License & Permits | 467 | 480 | 480 | 479 | 479 | 479 |
| Hazardous Materials Permit | 3 | 4 | 4 | 1 | 1 | 1 |
| Hotel & Motel Ordinance | 6 | 5 | 5 | 2 | 2 | 2 |
| Platting Fees | 8,852 | 8,965 | 8,965 | 8,406 | 8,406 | 8,406 |
| Interest Income | 181 | 147 | 147 | 322 | 322 | 322 |
| Other Service Charges | 536 | 626 | 626 | 487 | 616 | 616 |
| Total Revenues | 10,050 | 10,231 | 10,231 | 9,699 | 9,828 | 9,828 |
| Expenditures | | | | | | |
| Personnel | 5,293 | 7,700 | 7,700 | 6,083 | 6,083 | 6,083 |
| Supplies | 38 | 62 | 267 | 226 | 228 | 228 |
| Other Services | 3,051 | 5,608 | 5,400 | 3,976 | 4,365 | 4,365 |
| Capital Equipment | 0 | 0 | 3 | 3 | 3 | 3 |
| Total Expenditures | 8,382 | 13,370 | 13,370 | 10,288 | 10,679 | 10,679 |
| Net Current Activity | 1,668 | (3,139) | (3,139) | (589) | (851) | (851) |
| Fund Balance, Beginning of Year | 8,676 | 10,344 | 10,344 | 10,344 | 10,344 | 10,344 |
| Fund Balance, End of Year | \$ 10,344 | \$ 7,205 | \$ 7,205 | \$ 9,755 | \$ 9,493 | \$ 9,493 |

Police Special Services Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Police Fees | \$ 4,764 | \$ 4,096 | \$ 4,096 | \$ 4,214 | \$ 5,459 | \$ 5,459 |
| Interest Income | 129 | 100 | 100 | 200 | 200 | 200 |
| Other | 2,699 | 2,548 | 2,548 | 2,948 | 2,957 | 2,957 |
| Interfund Transfers | 1,210 | 980 | 980 | 980 | 980 | 980 |
| Total Revenues | <u>8,802</u> | <u>7,724</u> | <u>7,724</u> | <u>8,342</u> | <u>9,596</u> | <u>9,596</u> |
| Expenditures | | | | | | |
| Personnel | 6,025 | 5,477 | 7,314 | 7,273 | 7,335 | 7,335 |
| Supplies | 1,968 | 1,397 | 1,397 | 383 | 383 | 383 |
| Other Services | 1,538 | 2,103 | 2,103 | 1,642 | 2,000 | 2,000 |
| Capital Purchases | 22 | 85 | 85 | 139 | 139 | 139 |
| Non-Capital Purchases | 0 | 12 | 12 | 0 | 0 | 0 |
| Total Expenditures | <u>9,553</u> | <u>9,074</u> | <u>10,911</u> | <u>9,437</u> | <u>9,856</u> | <u>9,856</u> |
| Net Current Activity | (751) | (1,350) | (3,187) | (1,095) | (260) | (260) |
| Fund Balance, Beginning of Year | <u>8,187</u> | <u>7,436</u> | <u>7,436</u> | <u>7,436</u> | <u>7,436</u> | <u>7,436</u> |
| Fund Balance, End of Year | <u>\$ 7,436</u> | <u>\$ 6,086</u> | <u>\$ 4,249</u> | <u>\$ 6,341</u> | <u>\$ 7,175</u> | <u>\$ 7,175</u> |

Recycling Revenue Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Current Revenues | \$ 261 | \$ 213 | \$ 213 | \$ 346 | \$ 347 | \$ 347 |
| Interest Income | 104 | 80 | 80 | 120 | 120 | 120 |
| Miscellaneous | 1,041 | 150 | 150 | 271 | 271 | 271 |
| Total Revenues | <u>1,406</u> | <u>443</u> | <u>443</u> | <u>737</u> | <u>738</u> | <u>738</u> |
| Expenditures | | | | | | |
| Personnel | 281 | 454 | 454 | 291 | 291 | 291 |
| Supplies | 10 | 26 | 19 | 12 | 12 | 12 |
| Other Services | 1,092 | 2,101 | 2,101 | 1,611 | 1,939 | 1,939 |
| Capital/Non-Capital Purchases | 74 | 66 | 73 | 73 | 73 | 73 |
| Total Expenditures | <u>1,457</u> | <u>2,647</u> | <u>2,647</u> | <u>1,987</u> | <u>2,315</u> | <u>2,315</u> |
| Operating Transfers | | | | | | |
| Operating Transfers In | 8 | 3,863 | 3,863 | 0 | 3,863 | 3,863 |
| Operating Transfers (Out) | (1,568) | (1,345) | (1,345) | (1,345) | (1,345) | (1,345) |
| Total Operating Transfers | <u>(1,560)</u> | <u>2,518</u> | <u>2,518</u> | <u>(1,345)</u> | <u>2,518</u> | <u>2,518</u> |
| Net Current Activity | (1,611) | 314 | 314 | (2,595) | 941 | 941 |
| Fund Balance, Beginning of Year | <u>5,585</u> | <u>3,974</u> | <u>3,974</u> | <u>3,974</u> | <u>3,974</u> | <u>3,974</u> |
| Fund Balance, End of Year | <u>\$ 3,974</u> | <u>\$ 4,288</u> | <u>\$ 4,288</u> | <u>\$ 1,379</u> | <u>\$ 4,915</u> | <u>\$ 4,915</u> |

Special Waste Transportation and Inspection Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Current Revenues | \$ 3,191 | \$ 3,329 | \$ 3,329 | \$ 3,316 | \$ 3,316 | \$ 3,316 |
| Other Interfund Services | 964 | 1,240 | 1,240 | 706 | 918 | 918 |
| Total Revenues | <u>4,155</u> | <u>4,569</u> | <u>4,569</u> | <u>4,022</u> | <u>4,234</u> | <u>4,234</u> |
| Expenditures | | | | | | |
| Personnel | 3,118 | 4,564 | 4,564 | 3,168 | 3,168 | 3,168 |
| Supplies | 60 | 116 | 116 | 20 | 20 | 20 |
| Other Services | 372 | 840 | 840 | 365 | 368 | 368 |
| Non-Capital Purchases | (50) | 36 | 36 | 26 | 26 | 26 |
| Capital Purchases | 0 | 475 | 475 | 93 | 93 | 93 |
| Total Expenditures | <u>3,500</u> | <u>6,031</u> | <u>6,031</u> | <u>3,672</u> | <u>3,675</u> | <u>3,675</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 | 1,005 | (1,112) | (1,112) | 700 | 909 | 909 |
| Fund Balance, Beginning of Year | <u>1,288</u> | <u>2,293</u> | <u>2,293</u> | <u>2,293</u> | <u>2,293</u> | <u>2,293</u> |
| Fund Balance, End of Year | <u>\$ 2,293</u> | <u>\$ 1,181</u> | <u>\$ 1,181</u> | <u>\$ 2,993</u> | <u>\$ 3,202</u> | <u>\$ 3,202</u> |

Swimming Pool Safety Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | Finance Projection |
| Revenues | | | | | | |
| Current Revenues | \$ 1,391 | \$ 1,447 | \$ 1,447 | \$ 1,428 | \$ 1,428 | \$ 1,428 |
| Total Revenues | <u>1,391</u> | <u>1,447</u> | <u>1,447</u> | <u>1,428</u> | <u>1,428</u> | <u>1,428</u> |
| Expenditures | | | | | | |
| Personnel | 1,357 | 1,848 | 1,775 | 1,272 | 1,272 | 1,272 |
| Supplies | 10 | 22 | 28 | 18 | 18 | 18 |
| Other Services | 158 | 589 | 583 | 218 | 219 | 219 |
| Non-Capital Purchases | 0 | 9 | 9 | 0 | 0 | 0 |
| Capital Purchases | 0 | 281 | 281 | 124 | 124 | 124 |
| Total Expenditures | <u>1,525</u> | <u>2,749</u> | <u>2,676</u> | <u>1,632</u> | <u>1,633</u> | <u>1,633</u> |
| Net Current Activity | (134) | (1,302) | (1,229) | (204) | (205) | (205) |
| Fund Balance, Beginning of Year | <u>1,347</u> | <u>1,213</u> | <u>1,213</u> | <u>1,213</u> | <u>1,213</u> | <u>1,213</u> |
| Fund Balance, End of Year | <u>\$ 1,213</u> | <u>\$ (89)</u> | <u>\$ (16)</u> | <u>\$ 1,009</u> | <u>\$ 1,008</u> | <u>\$ 1,008</u> |

Tourism Promotion Special Revenue Fund
For the period ended June 30, 2024
(amounts expressed in thousands)

| | FY2023 Actual | FY2024 | | | | Finance Projection |
|---------------------------------|------------------|-------------------|-------------------|-----------------|----------------------------|-----------------------|
| | | Adopted Budget | Current Budget | YTD | Controller's Projection | |
| Revenues | | | | | | |
| Current Revenues | \$ 40 | \$ 38 | \$ 38 | \$ 58 | \$ 58 | \$ 58 |
| Interest Income | 67 | 36 | 36 | 72 | 72 | 72 |
| Others | 18,118 | 18,834 | 18,834 | 15,622 | 21,558 | 21,558 |
| Total Revenues | <u>18,225</u> | <u>18,908</u> | <u>18,908</u> | <u>15,752</u> | <u>21,688</u> | <u>21,688</u> |
| Expenditures | | | | | | |
| Personnel | 2,957 | 3,261 | 3,068 | 3,083 | 3,083 | 3,083 |
| Supplies | 118 | 95 | 83 | 94 | 100 | 100 |
| Other Services | 18,601 | 18,158 | 19,423 | 15,499 | 20,905 | 20,905 |
| Non-Capital Purchases | 1 | 25 | 25 | 0 | 0 | 0 |
| Total Expenditures | <u>21,677</u> | <u>21,539</u> | <u>22,599</u> | <u>18,676</u> | <u>24,088</u> | <u>24,088</u> |
| Operating Transfers | | | | | | |
| Operating Transfers In | 2,469 | 2,543 | 2,543 | 2,543 | 2,543 | 2,543 |
| Operating Transfers (Out) | (300) | (300) | (300) | (300) | (300) | (300) |
| Total Operating Transfers | <u>2,169</u> | <u>2,243</u> | <u>2,243</u> | <u>2,243</u> | <u>2,243</u> | <u>2,243</u> |
| Net Current Activity | (1,283) | (388) | (1,448) | (681) | (157) | (157) |
| Fund Balance, Beginning of Year | <u>3,673</u> | <u>2,390</u> | <u>2,390</u> | <u>2,390</u> | <u>2,390</u> | <u>2,390</u> |
| Fund Balance, End of Year | <u>\$ 2,390</u> | <u>\$ 2,002</u> | <u>\$ 942</u> | <u>\$ 1,709</u> | <u>\$ 2,233</u> | <u>\$ 2,233</u> |

City of Houston, Texas
Commercial Paper Issued and Available
For the period end June 30, 2024
(amounts expressed in millions)

| COMMERCIAL PAPER | Draws FY24 | Draws Month | Refunded FY24 | Amount Available to be Drawn | Amount Outstanding |
|---|-----------------|----------------|------------------|------------------------------------|-----------------------|
| General Obligation | | | | | |
| <i><u>Voter Authorized 2001; 2006; 2012,2017 and 2022 Elections</u></i> | | | | | |
| Series G-1 | 0.00 | 0.00 | 0.00 | 75.00 | 0.00 |
| Series G-2 | 34.00 | 0.00 | 104.00 | 101.00 | 24.00 |
| Series H-2 | 17.00 | 0.00 | 94.00 | 83.00 | 17.00 |
| Series J | 0.00 | 0.00 | 0.00 | 125.00 | 0.00 |
| <i><u>Non-Voter Authorized</u></i> | | | | | |
| Series E1-Equipment & Capital | 40.00 | 10.00 | 72.40 | 50.00 | 50.00 |
| Series E2- Equipment & Capital | 0.00 | 0.00 | 5.00 | 70.00 | 0.00 |
| Series E2- Metro Street Projects | 0.00 | 0.00 | 0.00 | 30.00 | 0.00 |
| Series K-1 | 0.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| Series K-2 | 0.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| Total General Obligation | 91.00 | 10.00 | 275.40 | 934.00 | 91.00 |
| Combined Utility System | | | | | |
| Series B-1 | 90.00 | 0.00 | 90.00 | 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 | 20.00 | 0.00 | 20.00 | 100.00 | 0.00 |
| Series B-5 | 0.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| Series B-6 | 90.00 | 0.00 | 90.00 | 100.00 | 0.00 |
| Series B-7 | 0.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| Total Combined Utility System | 200.00 | 0.00 | 200.00 | 1,000.00 | 0.00 |
| Airport System | | | | | |
| Series A&B | 0.00 | 0.00 | 350.00 | 350.00 | 0.00 |
| Total Airport System | 0.00 | 0.00 | 350.00 | 350.00 | 0.00 |
| Convention & Entertainment | | | | | |
| Series A | 0.00 | 0.00 | 2.00 | 57.00 | 18.00 |
| Series B | 0.00 | 0.00 | 0.00 | 50.00 | 0.00 |
| Total Convention and Entertainment | 0.00 | 0.00 | 2.00 | 107.00 | 18.00 |
| Totals | \$291.00 | \$10.00 | \$827.40 | \$2,391.00 | \$109.00 |

City of Houston, Texas
Total Outstanding Debt
For the period end June 30, 2024
(amounts expressed in thousands)

| | June 30, 2024 | June 30, 2023 |
|---|--------------------------|--------------------------|
| Payable from Ad Valorem Taxes | | |
| Public Improvement Bonds ^(a) | 1,560,020 | 1,481,110 |
| Commercial Paper Notes ^(b) | 91,000 | 275,400 |
| Pension Obligations | 1,404,470 | 1,438,420 |
| Certificates of Obligations | 2,595 | 10,985 |
| Subtotal | 3,058,085 | 3,205,915 |
| Payable from Sources Other Than Ad Valorem Taxes | | |
| Combined Utility System | | |
| Combined Utility System Revenue Bonds | 5,901,900 | 6,057,355 |
| Combined Utility System Commercial Paper Notes ^(c) | 0 | - |
| Water and Sewer System Revenue Bonds ^(d) | 121,674 | 133,803 |
| Contract Revenue Obligations - CWA | 40,055 | 44,570 |
| Combined Utility System Subordinate Lien | 419,695 | 432,490 |
| Airport System | | |
| Airport System Subordinate Lien | 2,493,320 | 2,055,965 |
| Airport System Sr. Lien Commercial Paper Notes ^(e) | 0 | 350,000 |
| Airport Special Facilities Revenue Bonds ^(f) | 1,108,050 | 1,144,935 |
| Hotel Occupancy Tax and Civic Parking | | |
| Facilities Revenue Bonds ^(g) | 488,882 | 520,229 |
| Hotel Occupancy Tax And Parking Revenue | | |
| Flexible Rate Notes, Series A&B ^(h) | 18,000 | 20,000 |
| Subtotal | 10,591,576 | 10,759,347 |
| Total Debt Payable by the City | \$13,649,661 | \$13,965,262 |

- (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. In November 2022, voters authorized \$478 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. Series B-1: \$100 million, B-2: \$275 million, B-3: \$75 million, B-4: \$100 million B-5: \$250 million, B-6: \$100 million, B-7: \$100 million
- (d) As of June 30, 2024, total outstanding includes \$92.10 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, 2024, total outstanding includes \$158.57 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, 2024
(amounts expressed in thousands)

| Purposes | Voter Authorized | Approved by City Council for Issuance as Commercial Paper Notes | Commercial Paper Issued ^(a) | Commercial Paper Notes Approved by City Council but Unissued | All Voter Authorized but Unissued |
|---|---------------------|--|--|---|---|
| November 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 | 7269.00 | 7269.00 |
| Total | \$ 625,000 | \$ 524,950 | \$ 394,979 | \$ 129,971 | \$ 230,021 |
| November 2012 Election | | | | | |
| Streets, Bridges, Traffic Control | \$ - | \$ - | \$ - | \$ - | \$ - |
| Parks and Recreation | 166,000 | 166,000 | 162,652 | 3,348 | 3,348 |
| Public Safety | 144,000 | 144,000 | 144,000 | - | - |
| Permanent and General Improvements ^(b) | 57,000 | 57,000 | 55,078 | 2,122 | 1,922 |
| Public Libraries | 28,000 | 28,000 | 28,000 | - | - |
| Low Income Housing | 15,000 | 15,000 | 5,248 | 9,752 | 9,752 |
| Total | \$ 410,000 | \$ 410,000 | \$ 394,978 | \$ 15,222 | \$ 15,022 |
| November 2017 Election | | | | | |
| Streets, Bridges, Traffic Control | \$ - | \$ - | \$ - | \$ - | \$ - |
| Parks and Recreation | 104,000 | 104,000 | 21,081 | 82,919 | 82,919 |
| Public Safety | 159,000 | 159,000 | 69,605 | 89,395 | 89,395 |
| Permanent and General Improvements ^(b) | 109,000 | 109,000 | 64,624 | 44,376 | 44,376 |
| Public Libraries | 123,000 | 123,000 | 50,403 | 72,597 | 72,597 |
| Low Income Housing | - | - | - | - | - |
| Total | \$ 495,000 | \$ 495,000 | \$ 205,713 | \$ 289,287 | \$ 289,287 |
| November 2022 Election | | | | | |
| Streets, Bridges, Traffic Control | \$ - | \$ - | \$ - | \$ - | \$ - |
| Parks and Recreation | 60,000 | 60,000 | - | 60,000 | 60,000 |
| Public Safety | 277,000 | 272,000 | - | 272,000 | 277,000 |
| General Improvements | 29,000 | 29,000 | - | 29,000 | 29,000 |
| Solid Waste | 6,000 | 6,000 | - | 6,000 | 6,000 |
| Public health | 33,000 | 33,000 | - | 33,000 | 33,000 |
| Public Libraries | 26,000 | 26,000 | - | 26,000 | 26,000 |
| BARC | 47,000 | 47,000 | - | 47,000 | 47,000 |
| Low Income Housing | - | - | - | - | - |
| Total | \$ 478,000 | \$ 473,000 | \$ - | \$ 473,000 | \$ 478,000 |
| Combined Total (2006, 2012, 2017 and 2022 Elections) | \$ 2,008,000 | \$ 1,902,950 | \$ 995,670 | \$ 907,480 | \$ 1,012,330 |

(a) As of June 30, 2024

(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"), November of 2017 (the "2017 Election"), and the November of 2022 (the "2022 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

6/30/2024
(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⁾ | 6/30/2022 | \$2,886.1 | \$1,774.0 | \$156.7 | \$2.6 |

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 \$66.50 million in the current fiscal year to date. In fiscal year 2023, the City paid \$59.536 million in retiree health insurance and long term disability costs.

CITY OF HOUSTON

PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

6/30/2024

PAYMENTS

(amounts expressed in thousands)

| | FY2023 | FY2024 | | | |
|-----------------------------------|--------------------|--|-----------------------------|-------------------|------------------------|
| | Actual Payments | City Payment Contribution ¹ | Employee Payment Rate | Current Budget | Year to Date Actual |
| Firefighter Plan | | | | | |
| General Fd. & Other Fds. | \$ 72,475 | 26.89% | 10.5% | \$ 79,021 | \$ 76,625 |
| Total Firefighter Plan | <u>72,475</u> | | | <u>79,021</u> | <u>76,625</u> |
| Police Plan | | | | | |
| General Fd. & Other Fds. | 159,915 | 32.03% | 10.5% | 165,576 | 162,499 |
| Total Police Plan | <u>159,915</u> | | | <u>165,576</u> | <u>162,499</u> |
| Municipal Plan | | | | | |
| General Fund | 58,479 | 8.48% | Group A: 8% | 70,323 | 63,811 |
| Other Funds | 146,417 | + | Group B: 4% | 150,720 | 139,247 |
| Total Municipal Plan ³ | <u>204,895</u> | \$145.93M | Group D ² : 3% | <u>221,043</u> | <u>203,058</u> |
| Total All Three Plans | <u>\$ 437,285</u> | | | <u>\$ 465,640</u> | <u>\$ 442,182</u> |

NET PENSION LIABILITY AND FUNDED STATUS ⁴

| | Date of Most Recent Measurement | Net Pension Liability/(Asset) \$ millions ⁵ | Net Position as % of Liabilities |
|------------------|---------------------------------------|--|--|
| Firefighter Plan | 6/30/2023 | 58.4 | 98.9% |
| Police Plan | 6/30/2023 | 683.7 | 91.3% |
| Municipal Plan | 6/30/2023 | 1,626.4 | 71.5% |

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 \$442M 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. Fiscal Year 2024 to Date, HFC has contributed approximately \$1,593,513.

Note 4: Reported per FY2023 ACFR.

Note 5: Net pension liability increased marginally due to adverse market conditions in FY2023.

City of Houston, Texas
Civic Art Program Appropriation
For the quarter ended June 30, 2024
(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 | \$ 1,048 | \$ 1,264 | \$ 97 | \$ 20 | \$ (333) |
| Fire | 883 | 590 | 11 | 0 | 282 |
| Public Works | 154 | 163 | 0 | 0 | (9) |
| Solid Waste | 186 | 173 | 0 | 0 | 13 |
| Emergency Center | 2 | 0 | 0 | 0 | 2 |
| Library | 588 | 320 | 27 | 102 | 139 |
| Parks & Recreation | 265 | 121 | 21 | 0 | 123 |
| Health | 818 | 400 | 26 | 7 | 385 |
| Mayor | 54 | 0 | 29 | 69 | (44) |
| General Government | 323 | 61 | 59 | 140 | 63 |
| Total Public Improvements | <u>4,321</u> | <u>3,092</u> | <u>270</u> | <u>338</u> | <u>621</u> |
| Airport System | 7,473 | 3,872 | 1,778 | 1,711 | 112 |
| Houston Public Works | 679 | 2 | 223 | 8 | 446 |
| Citywide Totals | <u><u>\$ 12,473</u></u> | <u><u>\$ 6,966</u></u> | <u><u>\$ 2,271</u></u> | <u><u>\$ 2,057</u></u> | <u><u>\$ 1,179</u></u> |

FY2024 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

| | FY2023 Actual | FY2024 Adopted | FY2024 June | FY2024 (1) YTD AVG | Overtime FY2023 Actual | Overtime FY2024 Adopted | Overtime FY2024 YTD AVG |
|---------------------------------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------------------|------------------------------------|------------------------------------|
| ENTERPRISE FUNDS | | | | | | | |
| Aviation | 1,167.0 | 1,272.0 | 1,283.8 | 1,244.9 | 64.9 | 26.7 | 75.2 |
| HPW - Combined Utility System | 2,041.2 | 2,396.9 | 2,051.0 | 2,023.9 | 215.8 | 159.7 | 224.7 |
| TOTAL ENTERPRISE FUNDS | 3,208.2 | 3,668.9 | 3,334.8 | 3,268.8 | 280.7 | 186.4 | 299.9 |
| GENERAL FUND | | | | | | | |
| GENERAL FUND MUNICIPAL | | | | | | | |
| Administration and Regulatory Affairs | 163.9 | 183.5 | 161.6 | 161.0 | 2.2 | 2.2 | 2.9 |
| City Controller | 46.6 | 53.9 | 56.5 | 51.5 | 0.0 | 0.0 | 0.0 |
| City Council | 67.7 | 77.4 | 76.8 | 74.7 | 0.0 | 0.0 | 0.0 |
| City Secretary | 7.0 | 9.4 | 8.0 | 7.8 | 0.8 | 0.0 | 0.8 |
| Finance Department | 98.4 | 128.8 | 123.7 | 119.6 | 0.0 | 0.0 | 0.0 |
| Fire Department | 94.1 | 97.6 | 93.3 | 93.1 | 1.4 | 1.1 | 1.1 |
| General Services | 144.3 | 153.7 | 141.3 | 145.3 | 2.0 | 2.1 | 2.9 |
| Housing & Community Development | 0.3 | 0.2 | 0.2 | 0.3 | 0.0 | 0.0 | 0.0 |
| Houston Health Department | 319.1 | 364.4 | 341.1 | 338.8 | 4.8 | 2.6 | 3.3 |
| Houston Public Works | 8.4 | 8.3 | 8.5 | 7.9 | 0.0 | 0.0 | 0.0 |
| Human Resources | 25.7 | 50.9 | 117.1 | 50.5 | 0.0 | 0.0 | 0.0 |
| Legal | 100.3 | 103.0 | 101.5 | 97.5 | 0.0 | 0.0 | 0.0 |
| Library | 426.3 | 492.0 | 450.4 | 449.3 | 0.3 | 0.0 | 1.3 |
| Mayor's Office | 35.8 | 36.7 | 32.3 | 35.0 | 0.0 | 0.0 | 0.0 |
| Municipal Courts Department | 229.5 | 252.3 | 231.6 | 243.2 | 0.1 | 0.0 | 0.0 |
| Neighborhoods | 78.7 | 84.8 | 73.6 | 77.0 | 0.1 | 0.8 | 0.2 |
| Office of Business Opportunity | 28.5 | 43.3 | 35.9 | 34.4 | 0.0 | 0.0 | 0.0 |
| Parks & Recreation | 534.6 | 706.6 | 635.9 | 559.2 | 14.8 | 5.7 | 30.9 |
| Planning & Development | 19.0 | 24.5 | 18.8 | 19.0 | 0.0 | 0.0 | 0.0 |
| Police Department | 800.0 | 881.7 | 833.3 | 826.9 | 40.3 | 17.4 | 41.0 |
| Solid Waste Management | 380.8 | 427.2 | 412.8 | 392.8 | 104.3 | 59.9 | 101.1 |
| SUBTOTAL MUNICIPAL | 3,609.0 | 4,180.2 | 3,954.2 | 3,784.8 | 171.1 | 91.8 | 185.5 |
| GENERAL FUND CADETS | | | | | | | |
| Fire Department | 113.7 | 229.8 | 64.3 | 92.6 | 0.0 | 0.0 | 0.0 |
| Police Department | 126.8 | 142.4 | 132.1 | 161.8 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL CADET | 240.5 | 372.2 | 196.4 | 254.4 | 0.0 | 0.0 | 0.0 |

FY2024 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

| | FY2023 Actual | FY2024 Adopted | FY2024 June | FY2024 (1) YTD AVG | Overtime FY2023 Actual | Overtime FY2024 Adopted | Overtime FY2024 YTD AVG |
|---|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------------------|------------------------------------|------------------------------------|
| GENERAL FUND CLASSIFIED | | | | | | | |
| Fire Department | 3,662.1 | 3,730.2 | 3,578.7 | 3,619.8 | 488.5 | 431.3 | 523.0 |
| Police Department | 4,955.7 | 5,193.3 | 4,970.0 | 4,945.8 | 333.7 (2) | 94.7 | 379.1 (2) |
| SUBTOTAL CLASSIFIED | 8,617.8 | 8,923.5 | 8,548.7 | 8,565.6 | 822.2 | 526.0 | 902.1 |
| TOTAL GENERAL FUND | 12,467.3 | 13,475.9 | 12,699.3 | 12,604.8 | 993.3 | 617.8 | 1,087.6 |
| GRANTS & OTHER FUNDS (3) | | | | | | | |
| Administration and Regulatory Affairs | 165.2 | 208.0 | 181.0 | 181.2 | 6.8 | 3.1 | 5.9 |
| Finance Department | 53.0 | 61.9 | 53.2 | 53.8 | 0.0 | 0.0 | 0.0 |
| Fleet Management | 323.5 | 378.1 | 346.7 | 336.7 | 36.9 | 38.0 | 42.9 |
| General Services | 102.7 | 149.5 | 111.0 | 112.3 | 1.8 | 3.1 | 2.3 |
| Housing & Community Development | 265.4 | 0.0 | 210.1 | 230.7 | 0.0 | 0.0 | 0.0 |
| Houston Emergency Center | 182.6 | 260.5 | 188.5 | 195.8 | 31.9 | 17.3 | 33.3 |
| Houston Health Department | 1,027.4 | 296.0 | 903.8 | 924.3 | 21.6 | 6.0 | 17.4 |
| Houston Information Technology Services | 177.0 | 212.5 | 190.8 | 183.4 | 3.7 | 3.0 | 3.7 |
| Houston Public Works | 1,633.8 | 1,851.8 | 1,642.4 | 1,622.9 | 95.5 | 87.5 | 107.8 |
| Human Resources | 257.5 | 294.0 | 277.8 | 273.4 | 0.0 | 0.0 | 0.0 |
| Legal | 57.4 | 62.6 | 59.9 | 59.1 | 0.0 | 0.0 | 0.0 |
| Library | 6.6 | 0.0 | 7.0 | 4.9 | 0.0 | 0.0 | 0.0 |
| Mayor's Office | 71.0 | 44.4 | 63.1 | 68.0 | 0.8 | 0.3 | 0.4 |
| Municipal Courts Department | 4.1 | 9.5 | 9.0 | 7.2 | 0.0 | 0.0 | 0.0 |
| Neighborhoods | 32.8 | 0.0 | 24.5 | 27.3 | 0.1 | 0.0 | 0.0 |
| Office of Business Opportunity | 1.8 | 2.0 | 1.0 | 1.9 | 0.0 | 0.0 | 0.0 |
| Parks & Recreation | 98.6 | 119.8 | 97.4 | 93.4 | 7.3 | 3.2 | 8.8 |
| Planning | 58.4 | 77.0 | 64.3 | 64.8 | 0.6 | 1.3 | 0.1 |
| Police Department - Cadet | 39.5 | 0.0 | 0.0 | 33.4 | 0.0 | 0.0 | 0.0 |
| Police Department - Classified | 99.1 | 22.0 | 188.1 | 142.7 | 7.9 (2) | 65.3 | 10.5 (2) |
| Police Department - Municipal | 39.8 | 15.0 | 43.6 | 42.0 | 1.4 | 1.8 | 2.1 |
| Solid Waste Management | 9.9 | 13.0 | 13.0 | 10.8 | 2.5 | 2.8 | 2.3 |
| TOTAL GRANTS & OTHER FUNDS | 4,707.1 | 4,077.6 | 4,676.2 | 4,670.0 | 218.8 | 232.7 | 237.5 |
| CITY-WIDE TOTAL | 20,382.6 | 21,222.4 | 20,710.3 | 20,543.6 | 1,492.8 | 1,036.9 | 1,625.0 |

(1) YTD numbers measure the periods 07/01/2023 through 6/30/2024.

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

(3) FY2024 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 Opioid Abatement Fund (2216)

This fund was established in FY2024 for the receipt of monies obtained under a statewide opioid settlement agreement and distributed by Texas Opioid Abatement Trust Company to the City of Houston for the purpose of addressing the public health emergency pertaining to the opioid crisis. This fund is administered by the Houston Health 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 fees. This fund is administered by the Houston Health Department.

Local Youth Diversion Fund (2211)

This fund was formerly named the "Local Truancy Prevention and Diversion Fund" and "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 the General Services Department and the 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.

Park 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.

