

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:** October 25, 2024

**Subject:** September 2024 Monthly Financial Report

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

### GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$251.9 million for FY2025. This is \$64.8 million lower than the projection of the Finance Department. The difference is due to a lower revenue projection than the Finance Department. Based on our current projections, the fund balance will be approximately \$61.2 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. The FY2025 beginning fund balance is \$35.6 million higher than the FY2024 ending fund balance reported in the June 30, 2024, Monthly Financial Report. The increase is due to year-end adjustments to revenues and expenditures that will not be final until the FY2024 Annual Comprehensive Financial Report is published.

We have decreased our revenue projection by \$46.1 million from the August 2024 report to reflect the recently adopted tax rate.

We have increased our expenditure projection by \$4.1 million from the August 2024 report as follows:

- An increase of \$3.5 million in General Government to reflect funding for the Housing Navigation Center's operations.
- An increase of \$0.6 million in Administration and Regulatory Affairs to reflect a transfer to the BARC Special Revenue Fund for spay and neuter surgeries.

### ENTERPRISE FUNDS

- Combined Utility System Fund
  - Operating Revenues decreased by \$159.0 million primarily due to the implementation of recent water bill reforms.
  - Operating Expenses increased by \$14.1 million due to higher than anticipated claims and judgments.
  - Operating Transfers decreased by \$14.1 million due to lower transfers to capital projects.

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

- Dedicated Drainage and Street Renewal Fund – Ad Valorem Tax Fund
  - Total revenues increased by \$1.0 million due to higher than anticipated interest on pooled investments.

We are projecting no changes from the previous month’s amounts in the Aviation Operating Fund, Convention and Entertainment Operating Fund, the Storm Water Fund, or the other Dedicated Drainage and Street Renewal Funds.

**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 September 30, 2024, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation.....	0.54%
Combined Utility System.....	0.00%
Aviation.....	0.00%
Convention and Entertainment .....	4.02%

Respectfully submitted,



Chris Hollins  
City Controller

**City of Houston, Texas**  
**Quarterly Swap Agreements Disclosure**  
**September 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 September 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 three-month period ending September 30, 2024, the City received \$3,774,250.35 in swap revenue for these swaps and paid \$5,427,455.30 of interest on the underlying securities. 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 2.9053%. In contrast, the comparable fixed rate the City paid on its Combined Utility System Series 2004A bonds was 3.7784%.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of \$68.6 million on September 30, 2024. This value was calculated using the zero-coupon method.

Counterparty	Notional Amount	Fair Value	Counterparty Credit Rating (Moody's/S&P/Fitch)
Goldman Sachs Capital Markets Inc.	\$ 353,325,000	\$ (37,039,501)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(15,720,892)	Aa2/ A+/AA
Wells Fargo	150,000,000	(15,892,167)	Aa2 /A+/AA-
	<u>\$ 653,325,000</u>	<u>\$ (68,652,560)</u>	

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

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

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

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

Receipts and Payments. For the three-month period ending September 30, 2024, the City received \$1,438,903.17 in swap revenue for its 2018C swap and paid \$2,068,955.80 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 4.0282%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$26.09 million on September 30, 2024. This value was calculated using the zero-coupon method.

Counterparty	Notional Amount	GAAP Fair Value	Counterparty Rating (Moody's/S&P/Fitch)
Wells Fargo	\$ 249,075,000.00	\$ (26,093,120)	Aa2/A+/AA-
TOTAL	<u>\$ 249,075,000.00</u>	<u>\$ (26,093,120)</u>	



# CITY OF HOUSTON

Finance Department

**John Whitmire**

Mayor

Melissa Dubowski  
Chief Business Officer/Director of  
Finance  
P.O. Box 1562  
Houston, Texas 77251-1562

T. 832-393-9051  
[www.houstontx.gov](http://www.houstontx.gov)

**To:** Mayor John Whitmire  
City Council Members

**Date:** October 25, 2024

**Subject:** 3+9 Financial Report

Attached is the 3+9 Financial Report for the period ending September 30, 2024. Fiscal Year 2025 projections are based on three months of actual results and nine months of projections.

## General Fund

Our revenue projection is \$3.1 million higher than the Adopted Budget and remains unchanged from the 2+10 Report.

**General Fund Revenues (amounts expressed in thousands)**

Category	Unaudited Preliminary FY2024	FY25 Adopted Budget	FY25 Current Projection	FY25 Variance Over/(Under)
Property Tax	\$1,365,607	\$1,427,475	\$1,427,475	-
Sales Tax	883,132	893,382	893,382	-
Franchise Fees	149,152	150,545	150,545	-
Other	556,057	382,740	385,861	3,122
<b>Total</b>	<b>\$2,953,948</b>	<b>\$2,854,142</b>	<b>\$2,857,264</b>	<b>3,122</b>

Our expenditure projection is \$12.2 million higher than the Adopted Budget and \$4.1 million higher than the 2+10 Report. The variance from the prior month's projections is due to:

- \$3.5 million increase in General Government to reflect funding for Housing Navigation Center operations, and
- \$563,000 increase in Administration and Regulatory Affairs Department due to a transfer to BARC Fund for spay and neuter surgeries.

**General Fund Expenditures (amounts expressed in thousands)**

Category	Unaudited Preliminary FY2024	FY25 Adopted Budget	FY25 Current Projection	FY25 Variance Over/(Under)
Police	\$1,017,473	\$1,043,608	\$1,048,993	5,384
Fire	585,369	636,191	636,191	-
Other Departments	841,469	850,232	857,049	6,817
Debt Service/PAYGO	475,303	516,397	516,397	-
<b>Total</b>	<b>\$2,919,614</b>	<b>\$3,046,428</b>	<b>\$3,058,629</b>	<b>12,201</b>

We are currently projecting the ending fund balance of \$316.7 million, which is \$4.1 million lower than the 2+10 Report and 12.5% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

**Fund Balance (amounts expressed in thousands)**

Category	Unaudited Preliminary FY2024	FY25 Adopted Budget*	FY25 Current Projection	FY25 Variance Over/(Under)
Fund Balance - Beginning of Year	\$485,382	\$467,776	\$518,925	51,149
Changes to Designated Fund Balance	(1,327)	(887)	(887)	-
Budgeted Increase/(Decrease) in Fund Balance	34,334	(192,286)	(201,365)	(9,080)
Change in Inventory/Prepaid Items/Imprest Cash	536	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$518,925</b>	<b>\$274,603</b>	<b>\$316,672</b>	<b>\$42,069</b>
% of Expenditures Less Debt Service and PAYGO	21.2%	10.9%	12.5%	1.6%

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

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

**Enterprise, Special Revenue and Other Funds**

We are projecting the following forecast changes in Enterprise Funds, Special Revenue Funds and other funds from the 2+10 Report.

**Combined Utility System**

Operating Revenues decreased by \$159 million due to decrease in water and sewer revenues. Operating Expenditures increased by \$14.1 million due to higher than anticipated claims and judgements. Operating Transfers decreased due to lower transfer to capital projects.

**Dedicated Drainage & Street Renewal Fund – Ad Valorem Tax Fund**

Revenues increased by \$1 million due to higher than anticipated interest on pooled investments.

**BARC Fund**

Revenues increased by \$563,000 due to a higher transfer from General Fund. Expenditures increased by \$563,000 to reflect funding for spay and neuter surgeries.

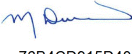
## **Houston Economy**

**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 3,444,700 in August 2024, up approximately 0.7% compared to prior month. When compared to the same period last year, nonfarm employment is down by 0.4%. The preliminary unemployment rate for the month of August 2024 was 4.7% compared to the prior month at 4.9%. In August 2023, the unemployment rate was 4.9%.

**Energy** – The average oil price of \$70.24 for the month of September 2024 was 8.4% lower than prior month's average price of \$76.68. Compared with the same period last year, the price decreased by 21.5%. The average oil rig count of 486 for the month of September 2024 was 0.6% higher than the prior month's count. The rig count year-over-year comparison for the month of September has decreased by 4.7%.

**Home Sales** – The latest report prepared by the Houston Association of Realtors (HAR) for the month of September 2024, shows the total single-family home sales of 6,973 was 1.7% higher compared to September 2023 of 6,858. The median price increased by 1.1% to \$335,000 and the average price increased by 0.3% to \$415,435. Single-family home inventory reached 4.4 months of supply in September, increased 1.0 months year-over-year.

Sincerely,

DocuSigned by:  


76B4CP915D404C7  
Melissa Dubowski  
Director of Finance





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

**Finance - Major Variances from Adopted Budget**

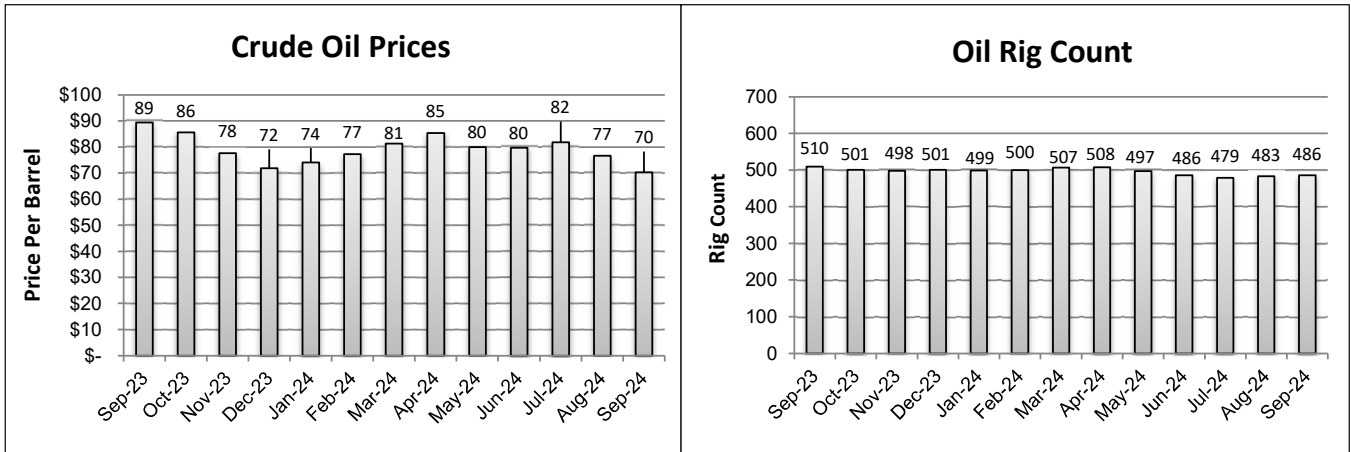
<u>Revenues</u>		Variance Over/(Under)*
Month Reported	Revenue Detail	
July	<b>Sale of Capital Assets</b> Increase to reflect higher than anticipated land sales	2,240
August	<b>Direct Interfund Services</b> Increase to reflect higher chargeback for police airport services	850
	<b>Other Adjustments</b>	32
	<b>Total Revenues</b>	<b>3,122</b>
	<b>Fund Balance</b> Additional Beginning Fund Balance	51,149
	<b>Total Financial Resources</b>	<b>54,271</b>

<u>Expenditures</u>		
Month Reported	Expenditure Detail	
August	<b>Public Safety</b> Increase in Police Department to reflect cadet salary increase and incentives, and police overtime for traffic control at George Bush International Airport	5,384
	<b>Total Public Safety</b>	<b>5,384</b>
August	<b>Other Adjustments</b> Increase in Houston Health Department for Credible Messenger & Community Violence program Increase in Houston Public Library for Mobile Technology Library program	2,254 501
September	Increase in General Government to reflect funding for Housing Navigation Center operations Increase in Administration and Regulatory Affairs Department due to a transfer to BARC Fund for spay and neuter surgeries	3,500 563
	<b>Total Other Adjustments</b>	<b>6,818</b>
	<b>Total Expenditures</b>	<b>12,202</b>

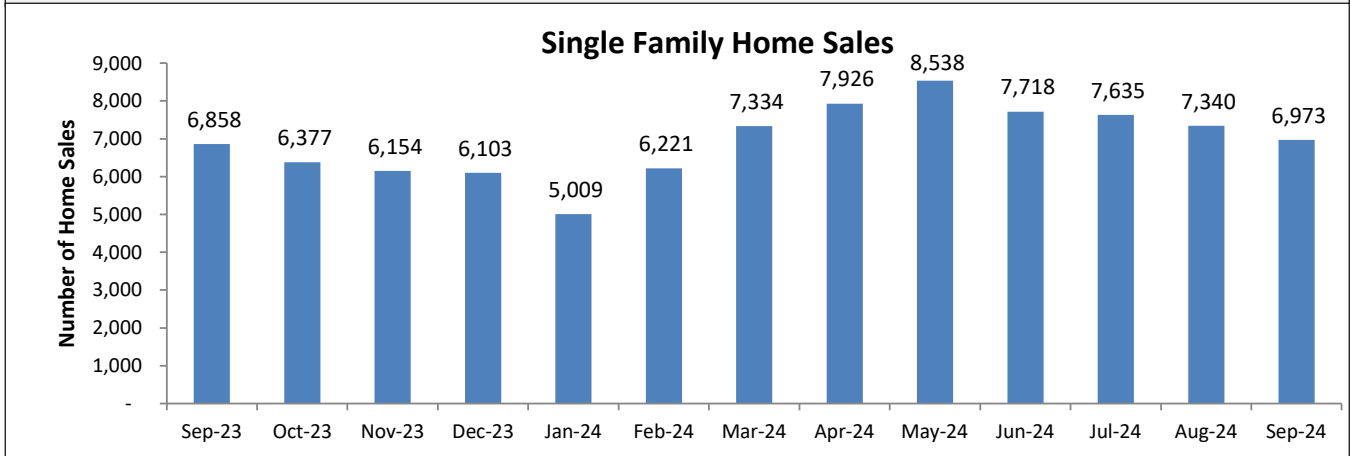
\*Total may reflect slight variances due to rounding.



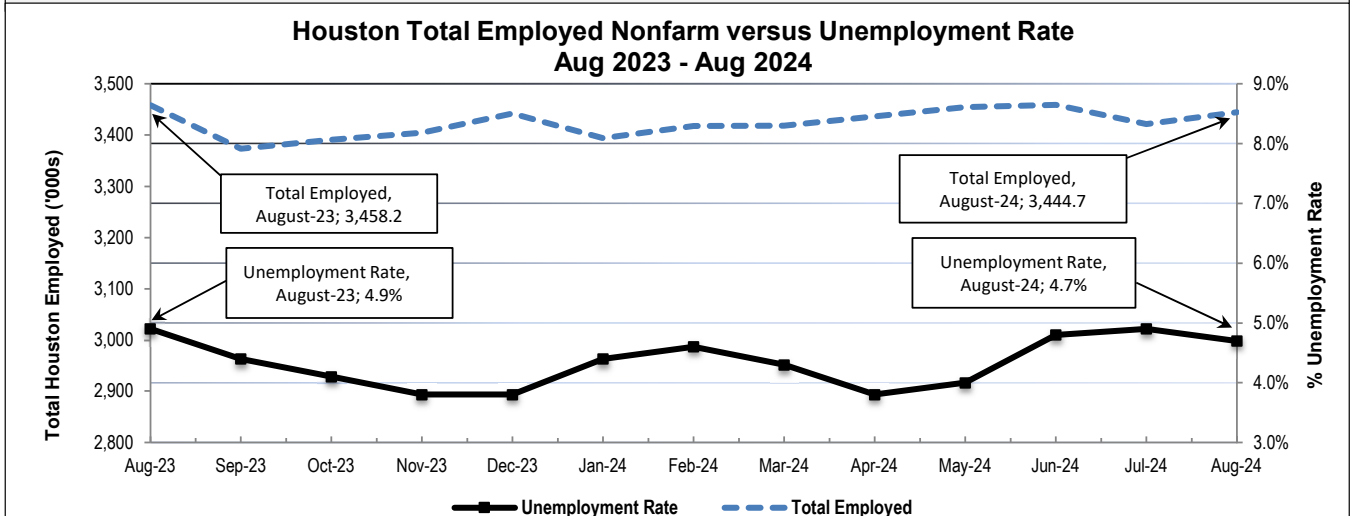
## Key Economic Indicators



Oil prices show a decrease of 8.4% in September from August. Compared to September 2023, oil prices are down by 21.5%. Rig counts show an increase of 0.6% in September from August. Compared to September 2023, rig counts are down by 4.7%.  
 Source: US Energy Information Administration & Baker Hughes Rig Counts



Single-family home sales showed a decrease of 5% in September from August. According to HAR, single-family home sales totaled 6,973 units compared to 6,858 units a year earlier, an increase of 1.7%.  
 Source: HAR.COM

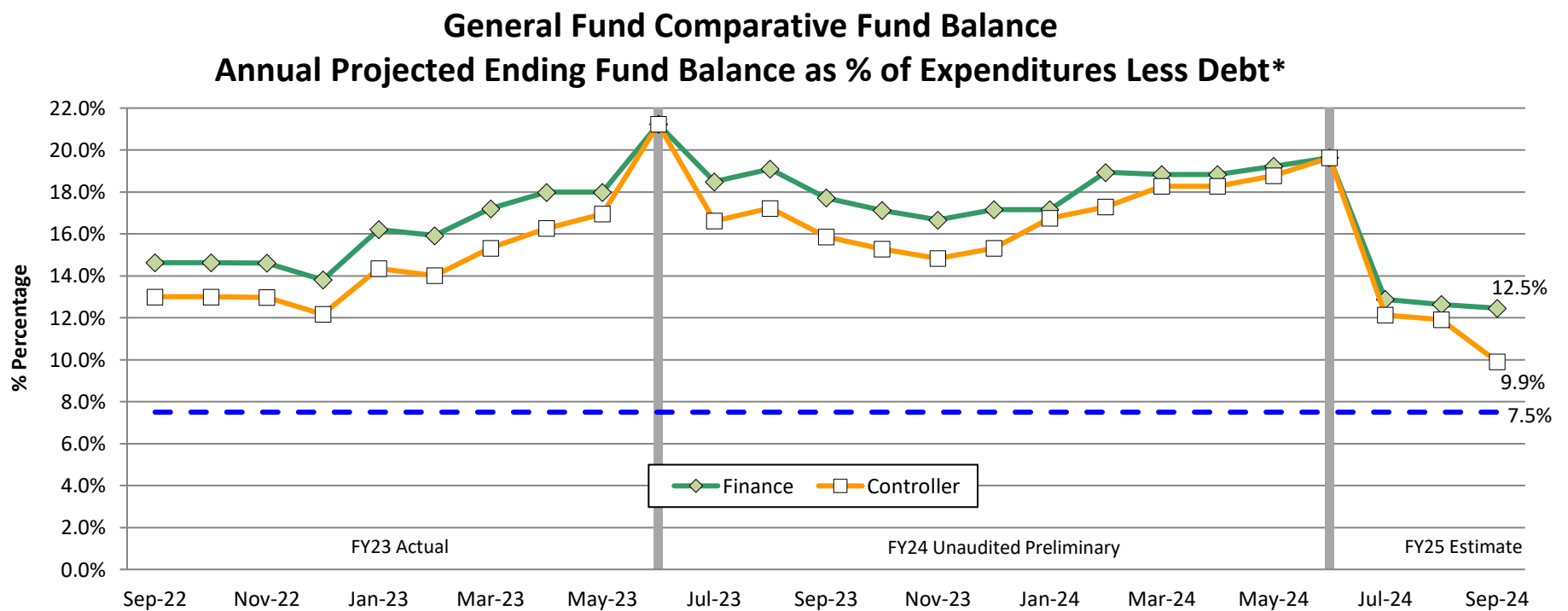
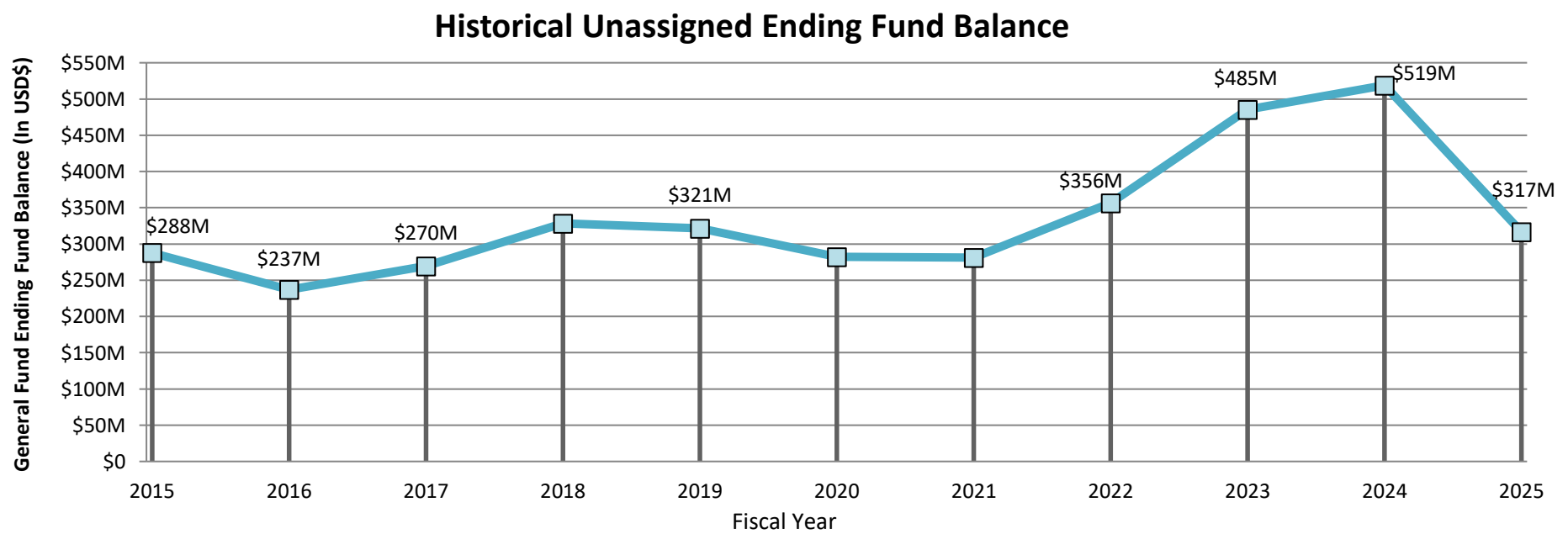
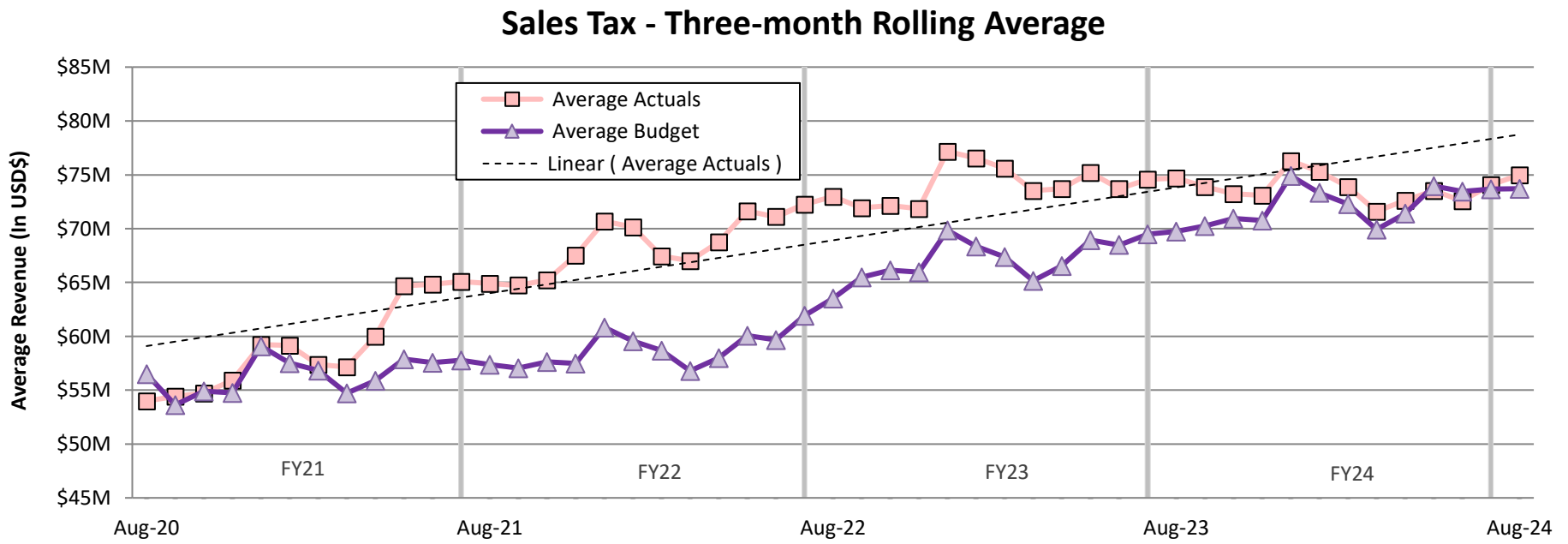


The Total Employed shows a decrease from August 2023 of 3,458 to August 2024 of 3,445.  
 The Unemployment rate shows a decrease from August 2023 of 4.9% to August 2024 of 4.7%.  
 Source: Bureau of Labor Statistics



## General Fund (Fund 1000)

# Sales Tax Growth and Comparative Fund Balance



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





**General Fund (Fund 1000)**

For the period ended September 30, 2024

(amounts expressed in thousands)

Actual YTD  
Current Budget

	FY2025							Controller - Finance	Controller
	Unaudited Preliminary FY2024	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD	Controller - Finance Variance		
<b>Revenues</b>									
General Property Taxes	1,365,607	1,427,475	1,427,475	1,381,320	1,427,475	1,626	(46,155)		
Industrial Assessments	28,134	27,277	27,277	25,281	27,277	379	(1,996)		
Sales Tax	883,132	893,382	893,382	886,000	893,382	224,404	(7,382)		
Other Taxes	23,802	24,896	24,896	23,800	24,896	1,640	(1,096)		
Electric Franchise	98,625	100,445	100,445	98,388	100,445	24,856	(2,057)		
Telephone Franchise	15,989	14,860	14,860	15,000	14,860	44	140		
Gas Franchise	14,598	16,210	16,210	14,000	16,210	4,048	(2,210)		
Other Franchise	19,940	19,030	19,030	19,000	19,030	358	(30)		
Licenses and Permits	35,146	33,736	33,736	33,682	33,736	8,267	(54)		
Intergovernmental	201,581	50,248	50,248	50,280	50,280	2,870	-		
Charges for Services	90,153	81,309	81,309	81,200	81,309	26,761	(109)		
Direct Interfund Services	69,382	75,061	75,061	75,911	75,911	17,317	-		
Indirect Interfund Services	25,984	24,871	24,871	24,871	24,871	6,055	-		
Municipal Courts Fines and Forfeits	17,206	17,063	17,063	16,500	17,063	3,614	(563)		
Other Fines and Forfeits	3,729	3,043	3,043	3,000	3,043	504	(43)		
Interest	22,503	20,993	20,993	19,400	20,993	3,092	(1,593)		
Miscellaneous/Other	18,859	13,709	13,709	12,100	13,709	2,039	(1,609)		
<b>Total Revenues</b>	<b>2,934,370</b>	<b>2,843,609</b>	<b>2,843,609</b>	<b>2,779,732</b>	<b>2,844,490</b>	<b>327,876</b>	<b>(64,758)</b>		
<b>Expenditures</b>									
Administration & Regulatory Affairs	33,883	35,486	35,486	36,049	36,049	8,104	-		
City Council	14,342	15,250	15,250	15,250	15,250	2,329	-		
City Secretary	896	944	944	944	944	202	-		
Controller	8,823	10,553	10,553	10,553	10,553	2,027	-		
Finance	21,439	24,021	24,021	24,021	24,021	4,959	-		
Fire	585,369	636,191	636,191	636,191	636,191	157,695	-		
General Services	48,863	46,899	46,899	46,899	46,899	9,226	-		
Housing and Community Development	2,247	1,654	1,654	1,654	1,654	211	-		
Houston Emergency Center	10,157	10,155	10,155	10,155	10,155	2,539	-		
Houston Health Department	54,414	54,138	54,138	56,392	56,392	13,677	-		
Houston Public Works	25,018	22,971	22,971	22,971	22,971	4,614	-		
Human Resources	1,344	1,425	1,425	1,425	1,425	743	-		
Legal	19,044	19,113	19,113	19,113	19,113	4,447	-		
Library	49,424	51,758	51,758	52,258	52,258	12,633	-		
Mayor's Office	8,370	8,692	8,692	8,692	8,692	2,004	-		
Municipal Courts	29,750	30,123	30,123	30,123	30,123	6,492	-		
Neighborhoods	12,180	14,418	14,418	14,418	14,418	2,786	-		
Office of Business Opportunity	5,082	5,588	5,588	5,588	5,588	1,114	-		
Parks and Recreation	94,453	89,120	89,120	89,120	89,120	21,409	-		
Planning and Development	4,144	3,486	3,486	3,486	3,486	696	-		
Police	1,017,473	1,043,608	1,043,608	1,048,993	1,048,993	266,568	-		
Solid Waste Management	104,119	99,562	99,562	99,562	99,562	18,759	-		
<b>Total Departmental Expenditures</b>	<b>2,150,834</b>	<b>2,225,154</b>	<b>2,225,154</b>	<b>2,233,856</b>	<b>2,233,856</b>	<b>543,232</b>	<b>-</b>		
General Government	293,477	304,876	304,876	308,376	308,376	53,349	-		
<b>Total Expenditures Other Than Debt</b>	<b>2,444,311</b>	<b>2,530,031</b>	<b>2,530,031</b>	<b>2,542,232</b>	<b>2,542,232</b>	<b>596,581</b>	<b>-</b>		
Captured Revenue Transfer to DDSRF	123,150	135,537	135,537	135,537	135,537	-	-		
Debt Service Transfer	352,153	380,860	380,860	380,860	380,860	-	-		
<b>Total Expenditures and Other Uses</b>	<b>2,919,614</b>	<b>3,046,428</b>	<b>3,046,428</b>	<b>3,058,629</b>	<b>3,058,629</b>	<b>596,581</b>	<b>-</b>		
<b>Net Current Activity</b>	<b>14,756</b>	<b>(202,819)</b>	<b>(202,819)</b>	<b>(278,897)</b>	<b>(214,139)</b>	<b>(268,705)</b>	<b>(64,758)</b>		
<b>Other Financing Sources (Uses)</b>									
Transfers from Other Funds	8,681	7,781	7,781	7,781	7,781	2,195	(0)		
Proceeds from Issuance of Debt	165	-	-	-	-	-	-		
Sale of Capital Assets	10,732	2,752	2,752	4,992	4,992	4,388	-		
<b>Total Other Financing Sources (Uses)</b>	<b>19,578</b>	<b>10,533</b>	<b>10,533</b>	<b>12,773</b>	<b>12,773</b>	<b>6,583</b>	<b>(0)</b>		
<b>Fund Balances</b>									
Fund Balance - Beginning of Year	485,382	518,925	518,925	518,925	518,925	518,925	-		
Changes to Designated Fund Balance*	(1,327)	(887)	(887)	(887)	(887)	-	-		
Budgeted Increase/(Decrease) in Fund Balance	34,334	(192,286)	(192,286)	(192,286)	(192,286)	(262,122)	-		
Change in Inventory/Prepaid Items/Imprest Cash	536	0	0	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	0	-	(73,838)	(9,080)	-	(64,758)		
<b>Fund Balance, End of Year***</b>	<b>518,925</b>	<b>325,752</b>	<b>325,752</b>	<b>251,914</b>	<b>316,672</b>	<b>256,803</b>	<b>(64,758)</b>		

\*The total designation for the Budget Stabilization Fund is approximately \$2.3 million by the end of FY2025. In FY2025, \$23 million is transferred to Disaster Recovery Fund (Fund 5303) for May 2024 Derecho and Hurricane Beryl which will be replenished by FY2027 to the Budget Stabilization Fund.

\*\*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 \$190,667 based on current projections. The City will be \$61,247 above 7.5% based on the Controller's Projections, and \$126,005 above 7.5% based on Finance's Projections for FY2025.

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 September 30, 2024  
(amounts expressed in thousands)

	Budget <sup>(1)</sup>	March 3, 2021 to June 30, 2024 (Unaudited)	Current Fiscal Year		Cumulative March 3, 2021 to September 30, 2024	Budget vs Actual (Cumulative Spend vs Budget) Under/(Over)
			QTD Actual	YTD Actual		
<b>Cash Inflows</b>						
Local Fiscal Recovery Funds (LFRF)	\$ 607,769	\$ 607,769	\$ -	\$ -	\$ 607,769	\$ -
Interest Income	12,527	11,662	865	865	12,527	-
<b>Total Inflows</b>	<b>\$ 620,296</b>	<b>\$ 619,431</b>	<b>\$ 865</b>	<b>\$ 865</b>	<b>\$ 620,296</b>	<b>\$ -</b>
<b>Cash Outflows - Category of Spending</b> <sup>(2), (3)</sup>						
Public Health	\$ 79,378	\$ 54,863	\$ 365	\$ 365	\$ 55,229	\$ 24,150
Negative Economic Impacts	12,156	8,223	891	891	9,114	3,042
Public Health: Negative Economic Impact: Public Sector	33,114	30,158	103	103	30,261	2,852
Premium Pay	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Revenue Replacement <sup>(4)</sup>	475,891	462,011	10,432	10,432	472,443	3,448
Administrative	7,231	2,726	115	115	2,841	4,391
Allocated for Mayor Priority Projects	12,527	-	-	-	-	12,527
<b>Total Outflows</b>	<b>\$ 620,296</b>	<b>\$ 557,980</b>	<b>\$ 11,907</b>	<b>\$ 11,907</b>	<b>\$ 569,887</b>	<b>\$ 50,409</b>
<b>Net Current Flows</b>		<b>\$ 61,451</b>	<b>\$ (11,042)</b>	<b>\$ (11,042)</b>	<b>\$ 50,409</b>	

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.

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

	Unaudited	FY2025				
	Preliminary FY2024	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Landing Area	\$ 106,000	\$ 118,469	\$ 118,469	\$ 25,084	\$ 118,469	\$ 118,469
Bldg and Ground Area	261,123	306,489	306,489	68,204	306,489	306,489
Parking and Concession	238,920	247,249	247,249	63,584	248,099	248,099
Other	7,674	6,467	6,467	2,260	6,467	6,467
Total Operating Revenues	<u>613,718</u>	<u>678,674</u>	<u>678,674</u>	<u>159,132</u>	<u>679,524</u>	<u>679,524</u>
<b>Operating Expenses</b>						
Personnel	137,773	144,593	144,593	35,999	144,593	144,593
Supplies	9,279	9,642	10,088	2,114	10,114	10,114
Services	203,441	235,395	235,159	49,912	235,957	235,957
Non-Capital Outlay	2,033	3,688	3,723	30	3,700	3,700
Total Operating Expenses	<u>352,526</u>	<u>393,318</u>	<u>393,563</u>	<u>88,055</u>	<u>394,363</u>	<u>394,363</u>
Operating Income (Loss)	<u>261,192</u>	<u>285,356</u>	<u>285,111</u>	<u>71,077</u>	<u>285,161</u>	<u>285,161</u>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	38,789	19,000	19,000	10,365	19,000	19,000
Other	349	0	0	2	0	0
Total Non-Operating Rev (Exp)	<u>39,138</u>	<u>19,000</u>	<u>19,000</u>	<u>10,367</u>	<u>19,000</u>	<u>19,000</u>
Income (Loss) Before Operating Transfers	<u>300,329</u>	<u>304,356</u>	<u>304,111</u>	<u>81,444</u>	<u>304,161</u>	<u>304,161</u>
<b>Operating Transfers</b>						
Debt Service Transfer	89,067	165,269	165,269	34,177	165,269	165,269
Renewal and Replacement	26,361	25,000	25,000	4,500	25,000	25,000
Capital Improvement	95,623	114,087	113,842	27,969	113,892	113,892
System Operating Transfers	6,745	0	0	0	0	0
Total Operating Transfers	<u>217,796</u>	<u>304,356</u>	<u>304,111</u>	<u>66,646</u>	<u>304,161</u>	<u>304,161</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ 82,533</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,798</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 September 30, 2024  
(amounts expressed in thousands)

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Facility Rentals	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521
Parking	8,815	9,545	9,545	1,147	9,545	9,545
Total Operating Revenues	<u>10,336</u>	<u>11,066</u>	<u>11,066</u>	<u>2,668</u>	<u>11,066</u>	<u>11,066</u>
<b>Operating Expenses</b>						
Personnel	214	258	258	49	258	258
Services	94	117	117	2	117	117
Total Operating Expenses	<u>308</u>	<u>375</u>	<u>375</u>	<u>51</u>	<u>375</u>	<u>375</u>
Operating Income (Loss)	<u>10,028</u>	<u>10,691</u>	<u>10,691</u>	<u>2,617</u>	<u>10,691</u>	<u>10,691</u>
<b>Non-Operating Revenues (Expenses)</b>						
Hotel Occupancy Tax						
Current	102,853	108,368	108,368	28,001	108,368	108,368
Delinquent	3,492	3,000	3,000	1,958	3,000	3,000
Net Hotel Occupancy Tax	<u>106,344</u>	<u>111,368</u>	<u>111,368</u>	<u>29,959</u>	<u>111,368</u>	<u>111,368</u>
Interest Income	562	800	800	146	800	800
Other Interest Expense	(207)	(168)	(168)	(80)	(168)	(168)
Other	(2,757)	292	292	0	292	292
Total Non-Operating Rev (Exp)	<u>103,943</u>	<u>112,291</u>	<u>112,291</u>	<u>30,025</u>	<u>112,291</u>	<u>112,291</u>
Income (Loss) Before Operating Transfers	<u>113,970</u>	<u>122,982</u>	<u>122,982</u>	<u>32,641</u>	<u>122,982</u>	<u>122,982</u>
<b>Operating Transfers</b>						
Transfers for Interest	20,407	21,478	21,478	5,213	21,478	21,478
Transfers for Principal	9,913	10,120	10,120	2,473	10,120	10,120
Transfer to Component Unit	84,827	89,189	89,189	23,410	89,189	89,189
Transfers to General Fund	1,521	1,521	1,521	1,521	1,521	1,521
Transfers to Debt Service	(35,570)	235	235	0	235	235
Total Operating Transfers	<u>81,099</u>	<u>122,543</u>	<u>122,543</u>	<u>32,617</u>	<u>122,543</u>	<u>122,543</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ 32,872</u>	<u>\$ 439</u>	<u>\$ 439</u>	<u>\$ 25</u>	<u>\$ 439</u>	<u>\$ 439</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 September 30, 2024  
(amounts expressed in thousands)

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Water Sales	\$ 861,237	\$ 965,244	\$ 965,244	\$ 222,721	\$ 895,244	\$ 895,244
Sewer Sales	733,296	912,033	912,033	196,570	832,033	832,033
Penalties	20,414	16,000	16,000	(521)	7,000	7,000
Other	21,890	18,126	18,126	5,010	18,126	18,126
Total Operating Revenues	<u>1,636,837</u>	<u>1,911,403</u>	<u>1,911,403</u>	<u>423,780</u>	<u>1,752,403</u>	<u>1,752,403</u>
<b>Operating Expenses</b>						
Personnel	221,629	258,642	258,642	59,083	258,642	258,642
Supplies	73,239	92,779	92,472	13,168	92,778	92,778
Electricity and Gas	41,480	71,432	71,432	9,809	71,432	71,432
Contracts & Other Payments	282,562	387,024	402,281	37,484	401,165	401,165
Non-Capital Equipment	2,229	3,363	3,363	360	3,363	3,363
Total Operating Expenses	<u>621,139</u>	<u>813,240</u>	<u>828,190</u>	<u>119,904</u>	<u>827,381</u>	<u>827,381</u>
Operating Income (Loss)	<u>1,015,698</u>	<u>1,098,162</u>	<u>1,083,213</u>	<u>303,876</u>	<u>925,022</u>	<u>925,022</u>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	46,943	35,000	35,000	13,625	35,000	35,000
Sale of Property, Mains & Scrap	1,983	1,240	1,240	219	1,240	1,240
Other	23,475	34,482	34,482	14,829	34,482	34,482
Impact Fees	37,524	25,000	25,000	0	25,000	25,000
CWA & TRA Contracts (Prin.&Int.)	(6,350)	(6,340)	(6,340)	(2,726)	(6,340)	(6,340)
Total Non-Operating Rev (Exp)	<u>103,576</u>	<u>89,382</u>	<u>89,382</u>	<u>25,947</u>	<u>89,382</u>	<u>89,382</u>
Income (Loss) Before Operating Transfers	<u>1,119,273</u>	<u>1,187,545</u>	<u>1,172,595</u>	<u>329,822</u>	<u>1,014,404</u>	<u>1,014,404</u>
<b>Operating Transfers</b>						
System Debt Service Transfer	561,979	592,264	592,264	10,758	592,264	592,264
CWA & TRA Contracts (P & I) Luce Bayou	13,787	18,579	18,579	(735)	18,579	18,579
Transfer to PIB - Water & Sewer	2,862	2,861	2,861	68	2,861	2,861
Transfer to Capital Project Fund	261,935	360,007	345,100	300,000	345,866	345,866
Pension Liability Prin & Int	8,176	8,316	8,316	687	8,316	8,316
Equipment Acquisition	25,460	123,111	137,418	11,513	123,111	123,111
Transfer to Storm Water	37,802	84,281	69,931	13,186	84,281	84,281
Transfer to Special Revenue	350	350	350	88	350	350
Transfer to Grant Fund	35,000	0	0	0	0	0
Total Operating Transfers	<u>947,352</u>	<u>1,189,767</u>	<u>1,174,818</u>	<u>335,566</u>	<u>1,175,627</u>	<u>1,175,627</u>
Net Current Activity						
Operating Fund Only	<u>\$ 171,921</u>	<u>\$ (2,223)</u>	<u>\$ (2,223)</u>	<u>\$ (5,744)</u>	<u>\$ (161,223)</u>	<u>\$ (161,223)</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 September 30, 2024  
(amounts expressed in thousands)

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Other Interfund Services	\$ 0	\$ 600	\$ 600	\$ 0	\$ 600	\$ 600
Miscellaneous	9	15	15	0	15	15
Total Revenues	<u>9</u>	<u>615</u>	<u>615</u>	<u>0</u>	<u>615</u>	<u>615</u>
<b>Expenditures</b>						
Personnel	25,224	34,309	34,309	6,739	34,309	34,309
Supplies	717	1,076	1,076	171	1,076	1,076
Other Services	16,510	24,937	25,249	4,649	24,937	24,937
Capital Outlay	5,173	22,237	21,925	880	22,237	22,237
Total Expenditures	<u>47,624</u>	<u>82,559</u>	<u>82,559</u>	<u>12,440</u>	<u>82,559</u>	<u>82,559</u>
Net Current Activity	(47,615)	(81,944)	(81,944)	(12,440)	(81,944)	(81,944)
<b>Other Financing Sources (Uses)</b>						
Interest Income	336	130	130	21	130	130
Transfers In - CUS	37,802	84,281	84,281	13,186	84,281	84,281
Transfers In - DD&SRF	14,000	15,000	15,000	3,750	15,000	15,000
Debt Service Principal	(1,759)	(1,767)	(1,767)	(292)	(1,767)	(1,767)
Transfer Out -Discretionary Debt	(14,843)	(15,199)	(15,199)	(4,477)	(15,199)	(15,199)
Total Other Financing Sources (Uses)	<u>35,536</u>	<u>82,445</u>	<u>82,445</u>	<u>12,189</u>	<u>82,445</u>	<u>82,445</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(12,079)	501	501	(251)	501	501
Fund Balance, Beginning of Year	<u>12,081</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Fund Balance, End of Year	<u>\$ 2</u>	<u>\$ 503</u>	<u>\$ 503</u>	<u>\$ (249)</u>	<u>\$ 503</u>	<u>\$ 503</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 September 30, 2024  
(amounts expressed in thousands)

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Expenditures</b>						
Capital Outlay	\$ 9,342	\$ 22,309	\$ 23,063	\$ 659	\$ 22,309	\$ 22,309
Other Services	275	625	1,245	94	1,245	1,245
Total Expenditures	<u>9,617</u>	<u>22,934</u>	<u>24,308</u>	<u>753</u>	<u>23,554</u>	<u>23,554</u>
Net Current Activity	(9,617)	(22,934)	(24,308)	(753)	(23,554)	(23,554)
<b>Other Financing Sources (Uses)</b>						
Interest Income	1,433	1,000	1,000	1,040	2,000	2,000
Transfers In - General Fund	123,150	135,537	135,537	0	135,537	135,537
Transfers Out - Capital Projects	(68,975)	(120,000)	(118,626)	(25,689)	(119,380)	(119,380)
Transfers Out Ch380 Trans Other Fund	(3,291)	(3,999)	(3,999)	0	(3,999)	(3,999)
Total Other Financing Sources (Uses)	<u>52,317</u>	<u>12,538</u>	<u>13,912</u>	<u>(24,649)</u>	<u>14,158</u>	<u>14,158</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	42,700	(10,396)	(10,396)	(25,401)	(9,396)	(9,396)
Fund Balance, Beginning of Year	<u>85,436</u>	<u>128,136</u>	<u>128,136</u>	<u>128,136</u>	<u>128,136</u>	<u>128,136</u>
Fund Balance, End of Year	<u>\$ 128,136</u>	<u>\$ 117,740</u>	<u>\$ 117,740</u>	<u>\$ 102,735</u>	<u>\$ 118,740</u>	<u>\$ 118,740</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:

	FY2025		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund (\$0.118 equivalent of City's Ad Valorem Tax Levy)	\$ 231,992	\$ 231,992	\$ 0
Less Street & Drainage Debt Service (General Fund)	<u>(96,455)</u>	<u>(96,455)</u>	<u>0</u>
Captured Revenues * (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>\$ 135,537</u>	<u>\$ 135,537</u>	<u>\$ 0</u>

Note:  
Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of September 30) is \$3.680 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 September 30, 2024  
(amounts expressed in thousands)

	Unaudited Preliminary FY2024	FY2025				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Drainage Charge Revenue *	\$ 103,157	\$ 107,200	\$ 107,200	\$ 24,533	\$ 107,200	\$ 107,200
Interfund Drainage Fee	7,813	7,818	7,818	1,956	7,818	7,818
Operating Recoveries & Refunds	(312)	2	2	(158)	2	2
<b>Total Revenues</b>	<u>110,658</u>	<u>115,020</u>	<u>115,020</u>	<u>26,330</u>	<u>115,020</u>	<u>115,020</u>
<b>Expenditures</b>						
Personnel	2,308	2,465	2,465	499	2,465	2,465
Supplies	92	77	77	0	77	77
Other Services	1,211	6,101	6,101	193	6,101	6,101
Capital Outlay	0	3	177	0	3	3
<b>Total Expenditures</b>	<u>3,611</u>	<u>8,646</u>	<u>8,820</u>	<u>692</u>	<u>8,646</u>	<u>8,646</u>
Net Current Activity	107,047	106,374	106,200	25,638	106,374	106,374
<b>Other Financing Sources (Uses)</b>						
Interest Income	7,649	6,000	6,000	2,376	6,000	6,000
Transfers In - General Fund	10	0	0	0	0	0
Debt Service Interest	0	(110)	(110)	0	(110)	(110)
Transfers Out - Comm'l Paper Agent Fees	(520)	(520)	(520)	(43)	(520)	(520)
Transfers Out - Capital Projects	(59,637)	(120,000)	(119,826)	(30,921)	(120,000)	(120,000)
Transfers Out - To Storm Water	(14,000)	(15,000)	(15,000)	(3,750)	(15,000)	(15,000)
<b>Total Other Financing Sources (Uses)</b>	<u>(66,498)</u>	<u>(129,630)</u>	<u>(129,456)</u>	<u>(32,339)</u>	<u>(129,630)</u>	<u>(129,630)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	40,549	(23,256)	(23,256)	(6,700)	(23,256)	(23,256)
Fund Balance, Beginning of Year	<u>198,674</u>	<u>239,223</u>	<u>239,223</u>	<u>239,223</u>	<u>239,223</u>	<u>239,223</u>
Fund Balance, End of Year	<u>\$ 239,223</u>	<u>\$ 215,967</u>	<u>\$ 215,967</u>	<u>\$ 232,523</u>	<u>\$ 215,967</u>	<u>\$ 215,967</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 September 30, 2024  
(amounts expressed in thousands)

	Unaudited Preliminary FY2024	FY2025				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Charges for Services	\$ 517	\$ 1,142	\$ 1,142	\$ 17	\$ 1,142	\$ 1,142
Street Milling and Sales Earnings	584	228	228	107	228	228
Metro Intergovernmental Revenue	79,836	96,937	96,937	0	96,937	96,937
Operating Recoveries & Refunds	24	37	37	0	37	37
Miscellaneous/Other	59	60	60	28	60	60
Total Revenues	<u>81,020</u>	<u>98,404</u>	<u>98,404</u>	<u>151</u>	<u>98,404</u>	<u>98,404</u>
<b>Expenditures</b>						
Personnel	36,550	43,668	43,668	9,497	43,668	43,668
Supplies	13,751	11,906	14,606	2,662	11,906	11,906
Other Services	1,245	43,521	41,048	3,233	43,166	43,166
Capital Outlay	28,314	1,056	829	188	1,411	1,411
Total Expenditures	<u>79,860</u>	<u>100,151</u>	<u>100,151</u>	<u>15,580</u>	<u>100,151</u>	<u>100,151</u>
Net Current Activity	1,160	(1,747)	(1,747)	(15,429)	(1,747)	(1,747)
<b>Other Financing Sources (Uses)</b>						
Transfers Out - Special Revenue	<u>0</u>	<u>(2,531)</u>	<u>(2,531)</u>	<u>0</u>	<u>(2,531)</u>	<u>(2,531)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(2,531)</u>	<u>(2,531)</u>	<u>0</u>	<u>(2,531)</u>	<u>(2,531)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)						
	1,160	(4,278)	(4,278)	(15,429)	(4,278)	(4,278)
Fund Balance, Beginning of Year	<u>3,375</u>	<u>4,535</u>	<u>4,535</u>	<u>4,535</u>	<u>4,535</u>	<u>4,535</u>
Fund Balance, End of Year	<u>\$ 4,535</u>	<u>\$ 257</u>	<u>\$ 257</u>	<u>\$ (10,894)</u>	<u>\$ 257</u>	<u>\$ 257</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 September 30, 2024  
(amounts expressed in thousands)

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
City Medical Plans	\$ 371,018	\$ 401,704	\$ 401,704	\$ 100,611	\$ 401,526	\$ 401,526
City Dental Plans	11,982	12,226	12,226	3,062	12,226	12,226
City Life Insurance Plans	8,673	9,032	9,032	2,246	9,032	9,032
Vision	3,570	3,719	3,719	903	3,719	3,719
Health Flexible Spending Account	4,969	5,451	5,451	1,249	5,451	5,451
Dependent Care Reimbursement	348	383	383	92	383	383
<b>Operating Revenues</b>	<u>400,561</u>	<u>432,514</u>	<u>432,514</u>	<u>108,163</u>	<u>432,337</u>	<u>432,337</u>
<b>Operating Expenses</b>						
Medicare Advantage	23,118	24,708	24,708	5,762	24,708	24,708
City Medical Plan Claims - Cigna	347,596	371,252	371,252	86,552	371,252	371,252
City Dental Plan Claims	11,981	12,226	12,226	3,061	12,226	12,226
Vision	3,569	3,719	3,719	902	3,719	3,719
City Life Insurance Plans	8,673	9,032	9,032	2,246	9,032	9,032
Administrative Costs	6,979	9,670	9,670	1,430	9,670	9,670
Health Flexible Spending Account	5,083	5,560	5,560	1,280	5,560	5,560
Dependent Care	351	386	386	92	386	386
<b>Operating Expenses</b>	<u>407,351</u>	<u>436,553</u>	<u>436,553</u>	<u>101,327</u>	<u>436,553</u>	<u>436,553</u>
Operating Income (Loss)	(6,790)	(4,039)	(4,039)	6,836	(4,216)	(4,216)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	3,107	1,600	1,600	831	1,600	1,600
Prior Year Expense Recovery	0	0	0	35	35	35
Miscellaneous Revenue	916	0	0	142	142	142
<b>Non-Operating Revenues (Expenses)</b>	<u>4,023</u>	<u>1,600</u>	<u>1,600</u>	<u>1,008</u>	<u>1,777</u>	<u>1,777</u>
Pension Bond Proceeds	0	0	0	0	0	0
Net Income (Loss)	(2,767)	(2,439)	(2,439)	7,844	(2,439)	(2,439)
Net Assets, Beginning of Year	40,860	38,093	38,093	38,093	38,093	38,093
Net Assets, End of Year	<u>\$ 38,093</u>	<u>\$ 35,654</u>	<u>\$ 35,654</u>	<u>\$ 45,937</u>	<u>\$ 35,654</u>	<u>\$ 35,654</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 3 Medicare Advantage (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 September 30, 2024  
(amounts expressed in thousands)

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Contributions	\$ 1,251	\$ 1,247	\$ 1,247	\$ 319	\$ 1,247	\$ 1,247
<b>Operating Revenues</b>	<u>1,251</u>	<u>1,247</u>	<u>1,247</u>	<u>319</u>	<u>1,247</u>	<u>1,247</u>
<b>Operating Expenses</b>						
Management Consulting Services	27	28	28	27	28	28
Claims Payment Services	103	123	123	0	123	123
Employee Medical Claims	874	999	999	211	999	999
<b>Operating Expenses</b>	<u>1,004</u>	<u>1,150</u>	<u>1,150</u>	<u>238</u>	<u>1,150</u>	<u>1,150</u>
Operating Income (Loss)	248	96	96	81	96	96
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	290	266	266	86	266	266
Miscellaneous Revenue	0	0	0	0	0	0
<b>Non-Operating Revenues (Expenses)</b>	<u>290</u>	<u>266</u>	<u>266</u>	<u>86</u>	<u>266</u>	<u>266</u>
Net Income (Loss)	538	363	363	167	363	363
Net Assets, Beginning of Year	<u>8,908</u>	<u>9,446</u>	<u>9,446</u>	<u>9,446</u>	<u>9,446</u>	<u>9,446</u>
Net Assets, End of Year	<u>\$ 9,446</u>	<u>\$ 9,809</u>	<u>\$ 9,809</u>	<u>\$ 9,613</u>	<u>\$ 9,809</u>	<u>\$ 9,809</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 September 30, 2024  
(amounts expressed in thousands)

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Interfund Legal Services	\$ 23,928	\$ 29,304	\$ 29,304	\$ 0	\$ 29,304	\$ 29,304
Interfund Insurance Fees	27,659	37,251	37,251	773	37,251	37,251
<b>Operating Revenues</b>	<u>51,587</u>	<u>66,554</u>	<u>66,554</u>	<u>773</u>	<u>66,554</u>	<u>66,554</u>
<b>Operating Expenses</b>						
Personnel	10,479	12,028	12,028	2,731	12,028	12,028
Supplies	137	113	113	8	113	113
Services:						
Insurance Fees/Adm.	26,505	35,765	35,765	521	35,765	35,765
Claims and Judgments	10,260	10,235	10,235	3,214	10,235	10,235
Other Services	4,205	8,413	8,413	818	8,413	8,413
Non-Capital Outlay	1	0	0	0	0	0
<b>Operating Expenses</b>	<u>51,587</u>	<u>66,554</u>	<u>66,554</u>	<u>7,292</u>	<u>66,554</u>	<u>66,554</u>
Operating Income (Loss)	0	0	0	(6,519)	0	0
<b>Nonoperating Revenues (Expenses)</b>						
Other	0	0	0	0	0	0
<b>Nonoperating Revenues (Expenses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	0	0	0	(6,519)	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>\$ (6,519)</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 September 30, 2024  
(amounts expressed in thousands)

	Unaudited	FY2025				
	Preliminary FY2024	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Contributions	\$ 31,303	\$ 38,048	\$ 38,048	\$ 7,565	\$ 38,048	\$ 38,048
<b>Operating Revenues</b>	<u>31,303</u>	<u>38,048</u>	<u>38,048</u>	<u>7,565</u>	<u>38,048</u>	<u>38,048</u>
<b>Operating Expenses</b>						
Personnel	6,189	8,761	8,761	1,796	8,761	8,761
Supplies	74	83	83	6	83	83
Current Year Claims	26,948	30,742	30,717	6,024	30,742	30,742
Services	1,071	1,415	1,415	160	1,415	1,415
Capital Outlay	20	328	353	29	328	328
Non-Capital Outlay	4	3	4	0	4	4
<b>Operating Expenses</b>	<u>34,306</u>	<u>41,332</u>	<u>41,332</u>	<u>8,014</u>	<u>41,332</u>	<u>41,332</u>
Operating Income (Loss)	(3,003)	(3,284)	(3,284)	(449)	(3,284)	(3,284)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	50	29	29	14	29	29
Other	2,953	3,255	3,255	638	3,255	3,255
<b>Non-Operating Revenues (Expenses)</b>	<u>3,003</u>	<u>3,284</u>	<u>3,284</u>	<u>652</u>	<u>3,284</u>	<u>3,284</u>
Net Income (Loss)	0	0	0	203	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>\$ 203</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 September 30, 2024  
(amounts expressed in thousands)

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Confiscations	\$ 4,181	\$ 2,000	\$ 2,000	\$ 733	\$ 2,000	\$ 2,000
Interest Income	243	41	41	77	167	167
Total Revenues	<u>4,424</u>	<u>2,041</u>	<u>2,041</u>	<u>810</u>	<u>2,167</u>	<u>2,167</u>
<b>Expenditures</b>						
Personnel	1,676	3,040	3,040	315	3,040	3,040
Supplies	415	573	573	53	573	573
Other Services	885	905	905	83	905	905
Capital Purchases	62	0	0	0	0	0
Non-Capital Purchases	13	2,482	2,482	0	2,482	2,482
Total Expenditures	<u>3,051</u>	<u>7,000</u>	<u>7,000</u>	<u>451</u>	<u>7,000</u>	<u>7,000</u>
Net Current Activity	1,373	(4,959)	(4,959)	359	(4,833)	(4,833)
Fund Balance, Beginning of Year	<u>6,934</u>	<u>8,307</u>	<u>8,307</u>	<u>8,307</u>	<u>8,307</u>	<u>8,307</u>
Fund Balance, End of Year	<u>\$ 8,307</u>	<u>\$ 3,348</u>	<u>\$ 3,348</u>	<u>\$ 8,666</u>	<u>\$ 3,474</u>	<u>\$ 3,474</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Auto Dealers Licenses	\$ 2,862	\$ 2,770	\$ 2,770	\$ 514	\$ 2,770	\$ 2,770
Vehicle Storage Notification	306	360	360	63	360	360
Vehicle Auction Fees	382	441	441	84	441	441
Interest Income	454	385	385	145	385	385
Other	9,671	10,270	10,270	1,356	10,270	10,270
Total Revenues	<u>13,675</u>	<u>14,226</u>	<u>14,226</u>	<u>2,162</u>	<u>14,226</u>	<u>14,226</u>
<b>Expenditures</b>						
Personnel	4,697	5,359	5,359	1,203	5,359	5,359
Supplies	411	439	439	331	439	439
Other Services	2,344	2,414	2,414	524	2,414	2,414
Capital Purchases	0	2,317	2,317	61	2,317	2,317
Total Expenditures	<u>7,452</u>	<u>10,529</u>	<u>10,529</u>	<u>2,119</u>	<u>10,529</u>	<u>10,529</u>
<b>Other Financing Sources (Uses)</b>						
Transfers Out	(2,200)	(2,950)	(2,950)	(674)	(2,950)	(2,950)
Total Other Financing Sources (Uses)	<u>(2,200)</u>	<u>(2,950)</u>	<u>(2,950)</u>	<u>(674)</u>	<u>(2,950)</u>	<u>(2,950)</u>
Net Current Activity	4,023	747	747	(631)	747	747
Fund Balance, Beginning of Year	<u>10,222</u>	<u>14,245</u>	<u>14,245</u>	<u>14,245</u>	<u>14,245</u>	<u>14,245</u>
Fund Balance, End of Year	<u>\$ 14,245</u>	<u>\$ 14,992</u>	<u>\$ 14,992</u>	<u>\$ 13,614</u>	<u>\$ 14,992</u>	<u>\$ 14,992</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Licenses & Fees	\$ 946	\$ 1,026	1,026	\$ 251	\$ 1,026	\$ 1,026
Interest	17	10	10	4	10	10
Animal Adoption	122	112	112	27	112	112
Contributions	131	160	160	126	160	160
Other Revenue	48	0	0	0	0	0
Total Revenues	<u>1,264</u>	<u>1,308</u>	<u>1,308</u>	<u>408</u>	<u>1,308</u>	<u>1,308</u>
<b>Expenditures</b>						
Personnel	9,614	9,798	9,798	2,402	9,798	9,798
Supplies	1,220	1,231	1,231	367	1,221	1,221
Other Services	3,716	4,208	4,208	635	4,771	4,771
Capital Outlay	94	0	0	0	0	0
Non-Capital Outlay	2	0	0	1	10	10
Total Expenditures	<u>14,646</u>	<u>15,237</u>	<u>15,237</u>	<u>3,405</u>	<u>15,800</u>	<u>15,800</u>
Net Current Activity	(13,382)	(13,929)	(13,929)	(2,997)	(14,492)	(14,492)
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	13,245	13,392	13,392	3,348	13,955	13,955
Total Other Financing Sources (Uses)	<u>13,245</u>	<u>13,392</u>	<u>13,392</u>	<u>3,348</u>	<u>13,955</u>	<u>13,955</u>
Net Current Activity	(137)	(537)	(537)	351	(537)	(537)
Fund Balance, Beginning of Year	<u>1,517</u>	<u>1,380</u>	<u>1,380</u>	<u>1,380</u>	<u>1,380</u>	<u>1,380</u>
Fund Balance, End of Year	<u>\$ 1,380</u>	<u>\$ 843</u>	<u>\$ 843</u>	<u>\$ 1,731</u>	<u>\$ 843</u>	<u>\$ 843</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Charges for Services	\$ 1,026	\$ 1,066	\$ 1,066	\$ 180	\$ 1,066	\$ 1,066
Interest	51	35	35	15	35	35
Total Revenues	<u>1,077</u>	<u>1,101</u>	<u>1,101</u>	<u>195</u>	<u>1,101</u>	<u>1,101</u>
<b>Expenditures</b>						
Personnel	868	1,072	1,072	263	1,072	1,072
Supplies	31	174	174	4	174	174
Other Services	35	24	24	(1)	24	24
Total Expenditures	<u>934</u>	<u>1,270</u>	<u>1,270</u>	<u>267</u>	<u>1,270</u>	<u>1,270</u>
Net Current Activity	143	(169)	(169)	(72)	(169)	(169)
Fund Balance, Beginning of Year	<u>1,570</u>	<u>1,713</u>	<u>1,713</u>	<u>1,713</u>	<u>1,713</u>	<u>1,713</u>
Fund Balance, End of Year	<u>\$ 1,713</u>	<u>\$ 1,544</u>	<u>\$ 1,544</u>	<u>\$ 1,641</u>	<u>\$ 1,544</u>	<u>\$ 1,544</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Permits and Licenses	\$ 75,501	\$ 76,672	\$ 76,672	\$ 20,149	\$ 76,672	\$ 76,672
Charges for Services	21,578	21,944	21,944	4,874	21,945	21,945
Other	3,534	3,734	3,734	1,087	3,733	3,733
Interest Income	711	435	435	183	435	435
Total Revenues	<u>101,324</u>	<u>102,785</u>	<u>102,785</u>	<u>26,293</u>	<u>102,785</u>	<u>102,785</u>
<b>Expenditures</b>						
Personnel	70,090	72,719	72,719	18,316	72,719	72,719
Supplies	388	316	316	16	316	316
Other Services	21,763	30,654	30,598	4,555	30,654	30,654
Capital Outlay	877	2,861	2,917	998	2,861	2,861
Non-Capital Outlay	343	471	471	5	471	471
Total Expenditures	<u>93,461</u>	<u>107,021</u>	<u>107,021</u>	<u>23,890</u>	<u>107,021</u>	<u>107,021</u>
Net Current Activity	7,863	(4,236)	(4,236)	2,403	(4,236)	(4,236)
<b>Other Financing Sources (Uses)</b>						
Transfer to Capital Project	(1,805)	(1,816)	(1,816)	(507)	(1,816)	(1,816)
Operating Transfers Out	(8,526)	(3,116)	(3,116)	(3,116)	(3,116)	(3,116)
Transfer to Special Revenue Fund	(10)	(13)	(13)	0	(13)	(13)
Total Other Financing Sources (Uses)	<u>(10,341)</u>	<u>(4,945)</u>	<u>(4,945)</u>	<u>(3,622)</u>	<u>(4,945)</u>	<u>(4,945)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	(2,478)	(9,181)	(9,181)	(1,220)	(9,181)	(9,181)
Fund Balance, Beginning of Year	<u>20,718</u>	<u>18,240</u>	<u>18,240</u>	<u>18,240</u>	<u>18,240</u>	<u>18,240</u>
Fund Balance, End of Year	<u>\$ 18,240</u>	<u>\$ 9,059</u>	<u>\$ 9,059</u>	<u>\$ 17,020</u>	<u>\$ 9,059</u>	<u>\$ 9,059</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 3,615	\$ 3,483	\$ 3,483	\$ 44	\$ 3,483	\$ 3,483
Total Revenues	<u>3,615</u>	<u>3,483</u>	<u>3,483</u>	<u>44</u>	<u>3,483</u>	<u>3,483</u>
<b>Expenditures</b>						
Maintenance and Operations	3,555	3,693	3,726	412	3,726	3,726
Capital Purchases	1,265	1,474	1,441	0	1,441	1,441
Total Expenditures	<u>4,820</u>	<u>5,167</u>	<u>5,167</u>	<u>412</u>	<u>5,167</u>	<u>5,167</u>
Net Current Activity	(1,205)	(1,684)	(1,684)	(368)	(1,684)	(1,684)
Fund Balance, Beginning of Year	<u>5,974</u>	<u>4,769</u>	<u>4,769</u>	<u>4,769</u>	<u>4,769</u>	<u>4,769</u>
Fund Balance, End of Year	<u>\$ 4,769</u>	<u>\$ 3,085</u>	<u>\$ 3,085</u>	<u>\$ 4,401</u>	<u>\$ 3,085</u>	<u>\$ 3,085</u>

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

	Unaudited Preliminary FY2024	FY2025				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Interest on Investments	\$ 29	\$ 30	\$ 30	\$ 10	\$ 30	\$ 30
Municipal Courts Collections	2,413	2,500	2,500	401	2,500	2,500
Harris County Collections	<u>732</u>	<u>675</u>	<u>675</u>	<u>122</u>	<u>675</u>	<u>675</u>
Total Revenues	<u>3,174</u>	<u>3,205</u>	<u>3,205</u>	<u>533</u>	<u>3,205</u>	<u>3,205</u>
<b>Expenditures</b>						
School Crossing Guard Program	3,166	3,204	3,204	0	3,204	3,204
Miscellaneous Parts and Supplies	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>
Total Expenditures	<u>3,166</u>	<u>3,205</u>	<u>3,205</u>	<u>0</u>	<u>3,205</u>	<u>3,205</u>
Net Current Activity	8	0	0	533	0	0
Fund Balance, Beginning of Year	<u>51</u>	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>
Fund Balance, End of Year	<u>\$ 59</u>	<u>\$ 59</u>	<u>\$ 59</u>	<u>\$ 592</u>	<u>\$ 59</u>	<u>\$ 59</u>

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

	Unaudited Preliminary FY2024	FY2025				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Charges for Services	\$ 4,760	\$ 4,800	\$ 4,800	\$ 1,291	\$ 4,800	\$ 4,800
Interest Income	<u>112</u>	<u>35</u>	<u>35</u>	<u>30</u>	<u>35</u>	<u>35</u>
Total Revenues	<u>4,872</u>	<u>4,835</u>	<u>4,835</u>	<u>1,321</u>	<u>4,835</u>	<u>4,835</u>
<b>Expenditures</b>						
Personnel	787	876	876	217	876	876
Supplies	38	109	109	1	109	109
Other Services	504	464	464	6	464	464
Capital Outlay	<u>2,363</u>	<u>3,500</u>	<u>3,500</u>	<u>(20)</u>	<u>3,500</u>	<u>3,500</u>
Total Expenditures	<u>3,692</u>	<u>4,949</u>	<u>4,949</u>	<u>204</u>	<u>4,949</u>	<u>4,949</u>
Net Current Activity	1,180	(114)	(114)	1,117	(114)	(114)
Fund Balance, Beginning of Year	<u>1,687</u>	<u>2,867</u>	<u>2,867</u>	<u>2,867</u>	<u>2,867</u>	<u>2,867</u>
Fund Balance, End of Year	<u>\$ 2,867</u>	<u>\$ 2,753</u>	<u>\$ 2,753</u>	<u>\$ 3,984</u>	<u>\$ 2,753</u>	<u>\$ 2,753</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 1,433	\$ 1,246	\$ 1,246	\$ 345	\$ 1,246	\$ 1,246
Total Revenues	<u>1,433</u>	<u>1,246</u>	<u>1,246</u>	<u>345</u>	<u>1,246</u>	<u>1,246</u>
<b>Expenditures</b>						
Personnel	158	171	171	25	171	171
Supplies	0	1	1	0	1	1
Other Services	253	274	274	80	274	274
Debt Services and Other Uses	400	630	630	0	630	630
Total Expenditures	<u>811</u>	<u>1,076</u>	<u>1,076</u>	<u>105</u>	<u>1,076</u>	<u>1,076</u>
Net Current Activity	622	170	170	240	170	170
Fund Balance, Beginning of Year	<u>1,503</u>	<u>2,125</u>	<u>2,125</u>	<u>2,125</u>	<u>2,125</u>	<u>2,125</u>
Fund Balance, End of Year	<u>\$ 2,125</u>	<u>\$ 2,295</u>	<u>\$ 2,295</u>	<u>\$ 2,365</u>	<u>\$ 2,295</u>	<u>\$ 2,295</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 12,196	\$ 9,613	\$ 9,613	\$ 426	\$ 9,613	\$ 9,613
Total Revenues	<u>12,196</u>	<u>9,613</u>	<u>9,613</u>	<u>426</u>	<u>9,613</u>	<u>9,613</u>
<b>Expenditures</b>						
Personnel	9,277	17,816	17,816	2,667	17,816	17,816
Supplies	197	596	596	29	596	596
Other Services	2,513	4,462	4,462	433	4,462	4,462
Non-Capital Purchases	0	4	4	0	4	4
Capital Purchases	0	30	30	0	30	30
Total Expenditures	<u>11,987</u>	<u>22,908</u>	<u>22,908</u>	<u>3,129</u>	<u>22,908</u>	<u>22,908</u>
Net Current Activity	209	(13,295)	(13,295)	(2,703)	(13,295)	(13,295)
Fund Balance, Beginning of Year	<u>48,088</u>	<u>48,297</u>	<u>48,297</u>	<u>48,297</u>	<u>48,297</u>	<u>48,297</u>
Fund Balance, End of Year	<u>\$ 48,297</u>	<u>\$ 35,002</u>	<u>\$ 35,002</u>	<u>\$ 45,594</u>	<u>\$ 35,002</u>	<u>\$ 35,002</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Police Services	\$ 326	\$ 369	\$ 369	\$ 27	\$ 369	\$ 369
Recoveries & Refunds	(35)	0	0	0	0	0
Transfers in	80	0	0	0	0	0
Total Revenues	<u>371</u>	<u>369</u>	<u>369</u>	<u>27</u>	<u>369</u>	<u>369</u>
<b>Expenditures</b>						
Personnel	322	363	363	81	363	363
Other Services	4	6	6	1	6	6
Total Expenditures	<u>326</u>	<u>369</u>	<u>369</u>	<u>82</u>	<u>369</u>	<u>369</u>
Net Current Activity	45	0	0	(55)	0	0
Fund Balance, Beginning of Year	<u>18</u>	<u>63</u>	<u>63</u>	<u>63</u>	<u>63</u>	<u>63</u>
Fund Balance, End of Year	<u>\$ 63</u>	<u>\$ 63</u>	<u>\$ 63</u>	<u>\$ 8</u>	<u>\$ 63</u>	<u>\$ 63</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 5,773	\$ 5,405	\$ 5,405	\$ 1,102	\$ 5,405	\$ 5,405
Total Revenues	<u>5,773</u>	<u>5,405</u>	<u>5,405</u>	<u>1,102</u>	<u>5,405</u>	<u>5,405</u>
<b>Expenditures</b>						
Personnel	4,365	5,539	5,539	1,190	5,539	5,539
Supplies	168	199	200	59	199	199
Other Services	2,926	5,026	5,015	250	5,026	5,026
Non-Capital Purchases	26	98	94	0	98	98
Capital Purchases	62	547	561	0	547	547
Total Expenditures	<u>7,547</u>	<u>11,409</u>	<u>11,409</u>	<u>1,499</u>	<u>11,409</u>	<u>11,409</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	2,503	2,503	2,503	0	2,503	2,503
Total Operating Transfers	<u>2,503</u>	<u>2,503</u>	<u>2,503</u>	<u>0</u>	<u>2,503</u>	<u>2,503</u>
Net Current Activity	729	(3,501)	(3,501)	(397)	(3,501)	(3,501)
Fund Balance, Beginning of Year	<u>6,301</u>	<u>7,030</u>	<u>7,030</u>	<u>7,030</u>	<u>7,030</u>	<u>7,030</u>
Fund Balance, End of Year	<u>\$ 7,030</u>	<u>\$ 3,529</u>	<u>\$ 3,529</u>	<u>\$ 6,633</u>	<u>\$ 3,529</u>	<u>\$ 3,529</u>



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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Interest Income	\$ 66	\$ 55	\$ 55	\$ 20	\$ 55	\$ 55
Charges for Services	352	250	250	114	250	250
Total Revenues	<u>418</u>	<u>305</u>	<u>305</u>	<u>134</u>	<u>305</u>	<u>305</u>
<b>Expenditures</b>						
Supplies & Other Services	179	439	439	19	439	439
Total Expenditures	<u>179</u>	<u>439</u>	<u>439</u>	<u>19</u>	<u>439</u>	<u>439</u>
Net Current Activity	239	(134)	(134)	115	(134)	(134)
Fund Balance, Beginning of Year	<u>1,961</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>
Fund Balance, End of Year	<u>\$ 2,200</u>	<u>\$ 2,066</u>	<u>\$ 2,066</u>	<u>\$ 2,315</u>	<u>\$ 2,066</u>	<u>\$ 2,066</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 28,687	\$ 30,357	\$ 30,357	\$ 6,028	\$ 30,357	\$ 30,357
Total Revenues	<u>28,687</u>	<u>30,357</u>	<u>30,357</u>	<u>6,028</u>	<u>30,357</u>	<u>30,357</u>
<b>Expenditures</b>						
Maintenance and Operations	29,788	33,174	33,174	6,800	33,174	33,174
Total Expenditures	<u>29,788</u>	<u>33,174</u>	<u>33,174</u>	<u>6,800</u>	<u>33,174</u>	<u>33,174</u>
Net Current Activity	(1,101)	(2,817)	(2,817)	(773)	(2,817)	(2,817)
Fund Balance, Beginning of Year	<u>5,020</u>	<u>3,919</u>	<u>3,919</u>	<u>3,919</u>	<u>3,919</u>	<u>3,919</u>
Fund Balance, End of Year	<u>\$ 3,919</u>	<u>\$ 1,102</u>	<u>\$ 1,102</u>	<u>\$ 3,146</u>	<u>\$ 1,102</u>	<u>\$ 1,102</u>

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

	Unaudited Preliminary FY2024	FY2025				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Other Revenues	\$ 2,633	\$ 428	\$ 428	\$ 0	\$ 428	\$ 428
Interest Income	60	75	75	22	75	75
Total Revenues	<u>2,693</u>	<u>503</u>	<u>503</u>	<u>22</u>	<u>503</u>	<u>503</u>
<b>Expenses</b>						
Personnel	28	431	431	4	431	431
Supplies	34	284	284	1	284	284
Other Services	109	1,617	1,617	46	1,617	1,617
Non-Capital Outlay	6	13	13	0	13	13
Total Expenses	<u>177</u>	<u>2,345</u>	<u>2,345</u>	<u>51</u>	<u>2,345</u>	<u>2,345</u>
Net Current Activity	<u>2,516</u>	<u>(1,842)</u>	<u>(1,842)</u>	<u>(29)</u>	<u>(1,842)</u>	<u>(1,842)</u>
Fund Balance, Beginning of Year	<u>0</u>	<u>2,516</u>	<u>2,516</u>	<u>2,516</u>	<u>2,516</u>	<u>2,516</u>
Fund Balance, End of Year	<u>\$ 2,516</u>	<u>\$ 674</u>	<u>\$ 674</u>	<u>\$ 2,487</u>	<u>\$ 674</u>	<u>\$ 674</u>

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

	Unaudited Preliminary FY2024	FY2025				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Other Grant Awards	\$ 2,229	\$ 1,749	\$ 1,749	\$ (234)	\$ 1,749	\$ 1,749
Other Service Charges	878	959	959	228	959	959
Interest Income	116	30	30	35	60	60
Total Revenues	<u>3,223</u>	<u>2,738</u>	<u>2,738</u>	<u>29</u>	<u>2,768</u>	<u>2,768</u>
<b>Expenditures</b>						
Maintenance and Operations	<u>3,086</u>	<u>3,527</u>	<u>3,527</u>	<u>310</u>	<u>3,527</u>	<u>3,527</u>
Total Expenditures	<u>3,086</u>	<u>3,527</u>	<u>3,527</u>	<u>310</u>	<u>3,527</u>	<u>3,527</u>
Net Current Activity	137	(789)	(789)	(281)	(759)	(759)
Fund Balance, Beginning of Year	<u>3,847</u>	<u>3,984</u>	<u>3,984</u>	<u>3,984</u>	<u>3,984</u>	<u>3,984</u>
Fund Balance, End of Year	<u>\$ 3,984</u>	<u>\$ 3,195</u>	<u>\$ 3,195</u>	<u>\$ 3,703</u>	<u>\$ 3,225</u>	<u>\$ 3,225</u>

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

	Unaudited Preliminary FY2024	FY2025				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 409	\$ 463	\$ 463	\$ 89	\$ 463	\$ 463
Total Revenues	<u>409</u>	<u>463</u>	<u>463</u>	<u>89</u>	<u>463</u>	<u>463</u>
<b>Expenditures</b>						
Supplies	79	181	181	2	181	181
Other Services	341	410	410	32	410	410
Total Expenditures	<u>420</u>	<u>591</u>	<u>591</u>	<u>34</u>	<u>591</u>	<u>591</u>
Net Current Activity	(11)	(128)	(128)	55	(128)	(128)
Fund Balance, Beginning of Year	<u>404</u>	<u>393</u>	<u>393</u>	<u>393</u>	<u>393</u>	<u>393</u>
Fund Balance, End of Year	<u>\$ 393</u>	<u>\$ 265</u>	<u>\$ 265</u>	<u>\$ 448</u>	<u>\$ 265</u>	<u>\$ 265</u>

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

	Unaudited Preliminary FY2024	FY2025				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 733	\$ 642	\$ 642	\$ 161	\$ 642	\$ 642
Total Revenues	<u>733</u>	<u>642</u>	<u>642</u>	<u>161</u>	<u>642</u>	<u>642</u>
<b>Expenditures</b>						
Personnel	332	762	762	102	762	762
Supplies	10	21	21	2	21	21
Other Services and Charges	42	52	52	5	52	52
Non Capital Purchases	0	1	1	0	1	1
Total Expenditures	<u>384</u>	<u>836</u>	<u>836</u>	<u>109</u>	<u>836</u>	<u>836</u>
Net Current Activity	349	(194)	(194)	52	(194)	(194)
Fund Balance, Beginning of Year	<u>1,277</u>	<u>1,626</u>	<u>1,626</u>	<u>1,626</u>	<u>1,626</u>	<u>1,626</u>
Fund Balance, End of Year	<u>\$ 1,626</u>	<u>\$ 1,432</u>	<u>\$ 1,432</u>	<u>\$ 1,678</u>	<u>\$ 1,432</u>	<u>\$ 1,432</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Interest Income	\$ 287	\$ 135	\$ 135	\$ 41	\$ 135	\$ 135
Other Revenue	35	0	0	0	0	0
Total Revenues	<u>322</u>	<u>135</u>	<u>135</u>	<u>41</u>	<u>135</u>	<u>135</u>
<b>Expenses</b>						
Personnel	6,866	9,629	9,629	1,851	9,629	9,629
Supplies	1,741	954	954	202	994	994
Other Services	35,137	30,831	30,728	3,097	30,791	30,791
Capital Purchases	0	0	103	0	0	0
Non-Capital Purchases	70	14	14	0	14	14
Total Expenses	<u>43,814</u>	<u>41,428</u>	<u>41,428</u>	<u>5,150</u>	<u>41,428</u>	<u>41,428</u>
<b>Operating Transfers</b>						
Operating Transfers In	42,942	43,112	43,112	0	43,112	43,112
Total Operating Transfers	<u>42,942</u>	<u>43,112</u>	<u>43,112</u>	<u>0</u>	<u>43,112</u>	<u>43,112</u>
Net Current Activity	(550)	1,819	1,819	(5,109)	1,819	1,819
Fund Balance, Beginning of Year	<u>1,960</u>	<u>1,410</u>	<u>1,410</u>	<u>1,410</u>	<u>1,410</u>	<u>1,410</u>
Fund Balance, End of Year	<u>\$ 1,410</u>	<u>\$ 3,229</u>	<u>\$ 3,229</u>	<u>\$ (3,699)</u>	<u>\$ 3,229</u>	<u>\$ 3,229</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 678	\$ 592	\$ 592	\$ 148	\$ 592	\$ 592
Total Revenues	<u>678</u>	<u>592</u>	<u>592</u>	<u>148</u>	<u>592</u>	<u>592</u>
<b>Expenditures</b>						
Personnel	14	16	16	4	16	16
Other Services	424	481	481	(1)	481	481
Total Expenditures	<u>438</u>	<u>498</u>	<u>498</u>	<u>3</u>	<u>498</u>	<u>498</u>
Net Current Activity	240	95	95	145	95	95
Fund Balance, Beginning of Year	<u>594</u>	<u>834</u>	<u>834</u>	<u>834</u>	<u>834</u>	<u>834</u>
Fund Balance, End of Year	<u>\$ 834</u>	<u>\$ 929</u>	<u>\$ 929</u>	<u>\$ 979</u>	<u>\$ 929</u>	<u>\$ 929</u>

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

	Unaudited Preliminary FY2024	FY2025				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Municipal Court Fines	\$ 549	\$ 530	\$ 530	\$ 117	\$ 530	\$ 530
Interest Income	44	39	39	14	39	39
Misc.	100	200	200	0	200	200
Total Revenues	<u>693</u>	<u>769</u>	<u>769</u>	<u>131</u>	<u>769</u>	<u>769</u>
<b>Expenditures</b>						
Personnel	0	0	0	0	0	0
Supplies	0	10	10	0	10	10
Other Services	677	1,188	1,188	345	1,188	1,188
Equipment	0	115	115	0	115	115
Total Expenditures	<u>677</u>	<u>1,313</u>	<u>1,313</u>	<u>345</u>	<u>1,313</u>	<u>1,313</u>
Net Current Activity	16	(544)	(544)	(214)	(544)	(544)
Fund Balance, Beginning of Year	<u>1,591</u>	<u>1,607</u>	<u>1,607</u>	<u>1,607</u>	<u>1,607</u>	<u>1,607</u>
Fund Balance, End of Year	<u>\$ 1,607</u>	<u>\$ 1,063</u>	<u>\$ 1,063</u>	<u>\$ 1,393</u>	<u>\$ 1,063</u>	<u>\$ 1,063</u>

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

	Unaudited Preliminary FY2024	FY2025				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Municipal Jury Revenue	\$ 14	\$ 11	\$ 11	\$ 3	\$ 11	\$ 11
Total Revenues	<u>14</u>	<u>11</u>	<u>11</u>	<u>3</u>	<u>11</u>	<u>11</u>
<b>Expenses</b>						
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	14	11	11	3	11	11
Fund Balance, Beginning of Year	<u>35</u>	<u>49</u>	<u>49</u>	<u>49</u>	<u>49</u>	<u>49</u>
Fund Balance, End of Year	<u>\$ 49</u>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 52</u>	<u>\$ 60</u>	<u>\$ 60</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Parking Violations	\$ 10,066	\$ 9,631	\$ 9,631	\$ 1,488	\$ 9,631	\$ 9,631
Parking Fees	9,089	9,808	9,808	2,067	9,808	9,808
Permit Fees	262	268	268	53	268	268
Other Revenue	39	46	46	6	46	46
Interest Income	210	92	92	55	92	92
Total Revenues	<u>19,666</u>	<u>19,845</u>	<u>19,845</u>	<u>3,669</u>	<u>19,845</u>	<u>19,845</u>
<b>Expenses</b>						
Personnel	6,541	7,982	7,982	1,742	7,982	7,982
Supplies	240	389	389	66	389	389
Other Services	6,473	6,696	6,671	1,738	6,671	6,671
Capital Outlay	0	0	0	0	0	0
Non-Capital Outlay	37	70	70	0	70	70
Total Expenses	<u>13,291</u>	<u>15,137</u>	<u>15,112</u>	<u>3,546</u>	<u>15,112</u>	<u>15,112</u>
Net Current Activity	6,375	4,708	4,733	123	4,733	4,733
<b>Other Financing Sources (Uses)</b>						
Transfers (to) from Special	(450)	(300)	(325)	(325)	(325)	(325)
Operating Transfers - In (Out)	(4,794)	(3,310)	(3,310)	0	(3,310)	(3,310)
Transfers for Interest	(1,075)	(1,075)	(1,075)	0	(1,075)	(1,075)
Total Other Financing Sources (Uses)	<u>(6,319)</u>	<u>(4,685)</u>	<u>(4,710)</u>	<u>(325)</u>	<u>(4,710)</u>	<u>(4,710)</u>
Net Current Activity	56	23	23	(202)	23	23
Fund Balance, Beginning of Year	<u>2,295</u>	<u>2,351</u>	<u>2,351</u>	<u>2,351</u>	<u>2,351</u>	<u>2,351</u>
Fund Balance, End of Year	<u>\$ 2,351</u>	<u>\$ 2,374</u>	<u>\$ 2,374</u>	<u>\$ 2,149</u>	<u>\$ 2,374</u>	<u>\$ 2,374</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Concessions	\$ 3,833	\$ 3,879	\$ 3,879	\$ 942	\$ 3,879	\$ 3,879
Rental of Property	956	1,004	1,004	296	1,004	1,004
Interest Income	58	43	43	18	43	43
Golf	3,479	3,482	3,482	820	3,482	3,482
Other	40	36	36	14	36	36
Total Revenues	<u>8,366</u>	<u>8,444</u>	<u>8,444</u>	<u>2,091</u>	<u>8,444</u>	<u>8,444</u>
<b>Expenses</b>						
Personnel	4,048	4,884	4,884	1,077	4,884	4,884
Supplies	1,471	1,491	1,408	339	1,334	1,334
Other Services	2,356	2,285	2,368	571	2,442	2,442
Non-Cap Equipment	11	0	0	0	0	0
Total Expenses	<u>7,886</u>	<u>8,660</u>	<u>8,660</u>	<u>1,986</u>	<u>8,660</u>	<u>8,660</u>
<b>Operating Transfers</b>						
Operating Transfers Out	(200)	(704)	(704)	0	(704)	(704)
Total Operating Transfers	<u>(200)</u>	<u>(704)</u>	<u>(704)</u>	<u>0</u>	<u>(704)</u>	<u>(704)</u>
Net Current Activity	280	(920)	(920)	105	(920)	(920)
Fund Balance, Beginning of Year	<u>1,965</u>	<u>2,245</u>	<u>2,245</u>	<u>2,245</u>	<u>2,245</u>	<u>2,245</u>
Fund Balance, End of Year	<u>\$ 2,245</u>	<u>\$ 1,325</u>	<u>\$ 1,325</u>	<u>\$ 2,350</u>	<u>\$ 1,325</u>	<u>\$ 1,325</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Concessions	\$ 562	\$ 541	\$ 541	\$ 95	\$ 541	\$ 541
Facility Admissions/User Fees	172	248	248	29	248	248
Program Fees	430	451	451	86	451	451
Rental of Property	526	514	514	81	514	514
Licenses and Permits	198	170	170	26	170	170
Interest Income	143	80	80	50	80	80
Tennis	171	234	234	36	234	234
Other	934	750	750	93	750	750
Total Revenues	<u>3,136</u>	<u>2,988</u>	<u>2,988</u>	<u>495</u>	<u>2,988</u>	<u>2,988</u>
<b>Expenses</b>						
Personnel	871	1,144	1,144	239	1,144	1,144
Supplies	665	1,121	1,121	75	1,117	1,117
Other Services	6,214	1,759	1,780	135	1,785	1,785
Capital Outlay	8	98	77	0	76	76
Total Expenses	<u>7,758</u>	<u>4,122</u>	<u>4,122</u>	<u>448</u>	<u>4,122</u>	<u>4,122</u>
<b>Operating Transfers</b>						
Operating Transfers (In)	10,200	300	300	0	300	300
Operating Transfers (Out)	(5,000)	0	0	0	0	0
Total Operating Transfers	<u>5,200</u>	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>	<u>300</u>
Net Current Activity	578	(834)	(834)	47	(834)	(834)
Fund Balance, Beginning of Year	<u>3,951</u>	<u>4,529</u>	<u>4,529</u>	<u>4,529</u>	<u>4,529</u>	<u>4,529</u>
Fund Balance, End of Year	<u>\$ 4,529</u>	<u>\$ 3,695</u>	<u>\$ 3,695</u>	<u>\$ 4,576</u>	<u>\$ 3,695</u>	<u>\$ 3,695</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Tower Application Fees	\$ 2	\$ 2	\$ 2	\$ 0	\$ 2	\$ 2
Admin. Fees - License & Permits	479	466	466	119	466	466
Hazardous Materials Permit	1	2	2	0	2	2
Hotel & Motel Ordinance	3	3	3	1	3	3
Platting Fees	8,406	7,984	7,984	2,232	7,984	7,984
Interest Income	323	271	271	87	271	271
Other Service Charges	615	157	157	39	157	157
Total Revenues	<u>9,829</u>	<u>8,885</u>	<u>8,885</u>	<u>2,478</u>	<u>8,885</u>	<u>8,885</u>
<b>Expenditures</b>						
Personnel	6,046	7,538	7,538	1,663	7,538	7,538
Supplies	229	216	216	22	216	216
Other Services	4,411	4,611	4,611	233	4,611	4,611
Capital Equipment	3	0	0	0	0	0
Total Expenditures	<u>10,689</u>	<u>12,365</u>	<u>12,365</u>	<u>1,918</u>	<u>12,365</u>	<u>12,365</u>
Net Current Activity	(860)	(3,480)	(3,480)	560	(3,480)	(3,480)
Fund Balance, Beginning of Year	<u>10,344</u>	<u>9,484</u>	<u>9,484</u>	<u>9,484</u>	<u>9,484</u>	<u>9,484</u>
Fund Balance, End of Year	<u>\$ 9,484</u>	<u>\$ 6,004</u>	<u>\$ 6,004</u>	<u>\$ 10,044</u>	<u>\$ 6,004</u>	<u>\$ 6,004</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Police Fees	\$ 4,583	\$ 5,639	\$ 5,639	\$ 220	\$ 5,639	\$ 5,639
Interest Income	200	100	100	54	100	100
Other	2,947	2,674	2,674	183	2,674	2,674
Interfund Transfers	980	1,210	1,210	245	1,210	1,210
Total Revenues	<u>8,710</u>	<u>9,623</u>	<u>9,623</u>	<u>702</u>	<u>9,623</u>	<u>9,623</u>
<b>Expenditures</b>						
Personnel	6,875	7,439	7,439	1,417	7,439	7,439
Supplies	383	250	250	3	250	250
Other Services	2,080	2,475	2,475	95	2,475	2,475
Capital Purchases	139	45	45	0	45	45
Non-Capital Purchases	0	12	12	0	12	12
Total Expenditures	<u>9,477</u>	<u>10,221</u>	<u>10,221</u>	<u>1,515</u>	<u>10,221</u>	<u>10,221</u>
Net Current Activity	(767)	(598)	(598)	(813)	(598)	(598)
Fund Balance, Beginning of Year	<u>7,436</u>	<u>6,669</u>	<u>6,669</u>	<u>6,669</u>	<u>6,669</u>	<u>6,669</u>
Fund Balance, End of Year	<u>\$ 6,669</u>	<u>\$ 6,071</u>	<u>\$ 6,071</u>	<u>\$ 5,856</u>	<u>\$ 6,071</u>	<u>\$ 6,071</u>

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

	Unaudited Preliminary FY2024	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 346	\$ 220	\$ 220	\$ 50	\$ 220	\$ 220
Interest Income	120	80	80	11	80	80
Miscellaneous	271	150	150	5	150	150
Total Revenues	<u>737</u>	<u>450</u>	<u>450</u>	<u>66</u>	<u>450</u>	<u>450</u>
<b>Expenditures</b>						
Personnel	290	408	408	109	408	408
Supplies	12	18	18	3	18	18
Other Services	1,757	2,285	2,285	103	2,285	2,285
Capital/Non-Capital Purchases	73	66	66	0	66	66
Total Expenditures	<u>2,132</u>	<u>2,777</u>	<u>2,777</u>	<u>215</u>	<u>2,777</u>	<u>2,777</u>
<b>Operating Transfers</b>						
Operating Transfers In	3,863	3,863	3,863	0	3,863	3,863
Operating Transfers (Out)	(1,345)	(489)	(489)	0	(489)	(489)
Total Operating Transfers	<u>2,518</u>	<u>3,374</u>	<u>3,374</u>	<u>0</u>	<u>3,374</u>	<u>3,374</u>
Net Current Activity	1,123	1,047	1,047	(149)	1,047	1,047
Fund Balance, Beginning of Year	<u>3,974</u>	<u>5,097</u>	<u>5,097</u>	<u>5,097</u>	<u>5,097</u>	<u>5,097</u>
Fund Balance, End of Year	<u>\$ 5,097</u>	<u>\$ 6,144</u>	<u>\$ 6,144</u>	<u>\$ 4,948</u>	<u>\$ 6,144</u>	<u>\$ 6,144</u>



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

	Unaudited Preliminary FY2024	FY2025				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 3,316	\$ 3,539	\$ 3,539	\$ 663	\$ 3,539	\$ 3,539
Other Interfund Services	918	1,240	1,240	29	1,240	1,240
Total Revenues	<u>4,234</u>	<u>4,779</u>	<u>4,779</u>	<u>692</u>	<u>4,779</u>	<u>4,779</u>
<b>Expenditures</b>						
Personnel	3,147	4,256	4,256	766	4,256	4,256
Supplies	20	125	125	5	125	125
Other Services	377	807	807	44	807	807
Non-Capital Purchases	26	36	36	0	36	36
Capital Purchases	93	475	475	0	475	475
Total Expenditures	<u>3,663</u>	<u>5,699</u>	<u>5,699</u>	<u>815</u>	<u>5,699</u>	<u>5,699</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	350	350	350	88	350	350
Total Operating Transfers	<u>350</u>	<u>350</u>	<u>350</u>	<u>88</u>	<u>350</u>	<u>350</u>
Net Current Activity	921	(570)	(570)	(35)	(570)	(570)
Fund Balance, Beginning of Year	<u>2,293</u>	<u>3,214</u>	<u>3,214</u>	<u>3,214</u>	<u>3,214</u>	<u>3,214</u>
Fund Balance, End of Year	<u>\$ 3,214</u>	<u>\$ 2,644</u>	<u>\$ 2,644</u>	<u>\$ 3,179</u>	<u>\$ 2,644</u>	<u>\$ 2,644</u>

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

	Unaudited Preliminary FY2024	FY2025				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 1,428	\$ 1,481	\$ 1,481	\$ 343	\$ 1,481	\$ 1,481
Total Revenues	<u>1,428</u>	<u>1,481</u>	<u>1,481</u>	<u>343</u>	<u>1,481</u>	<u>1,481</u>
<b>Expenditures</b>						
Personnel	1,263	1,691	1,691	386	1,691	1,691
Supplies	20	21	21	9	21	21
Other Services	223	391	391	10	391	391
Non-Capital Purchases	0	5	5	0	5	5
Capital Purchases	124	0	0	0	0	0
Total Expenditures	<u>1,630</u>	<u>2,108</u>	<u>2,108</u>	<u>405</u>	<u>2,108</u>	<u>2,108</u>
Net Current Activity	(202)	(627)	(627)	(62)	(627)	(627)
Fund Balance, Beginning of Year	<u>1,213</u>	<u>1,011</u>	<u>1,011</u>	<u>1,011</u>	<u>1,011</u>	<u>1,011</u>
Fund Balance, End of Year	<u>\$ 1,011</u>	<u>\$ 384</u>	<u>\$ 384</u>	<u>\$ 949</u>	<u>\$ 384</u>	<u>\$ 384</u>

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

	Unaudited Preliminary FY2024	FY2025				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 58	\$ 39	\$ 39	\$ 10	\$ 39	\$ 39
Interest Income	72	36	36	25	36	36
Others	21,560	21,810	21,810	0	21,810	21,810
Total Revenues	<u>21,690</u>	<u>21,885</u>	<u>21,885</u>	<u>35</u>	<u>21,885</u>	<u>21,885</u>
<b>Expenditures</b>						
Personnel	3,063	3,204	3,204	697	3,204	3,204
Supplies	105	86	86	13	86	86
Other Services	20,863	21,008	21,008	116	21,008	21,008
Total Expenditures	<u>24,031</u>	<u>24,298</u>	<u>24,298</u>	<u>826</u>	<u>24,298</u>	<u>24,298</u>
<b>Operating Transfers</b>						
Operating Transfers In	2,543	2,618	2,618	529	2,618	2,618
Operating Transfers (Out)	(300)	(300)	(300)	0	(300)	(300)
Total Operating Transfers	<u>2,243</u>	<u>2,318</u>	<u>2,318</u>	<u>529</u>	<u>2,318</u>	<u>2,318</u>
Net Current Activity	(98)	(95)	(95)	(262)	(95)	(95)
Fund Balance, Beginning of Year	<u>2,390</u>	<u>2,292</u>	<u>2,292</u>	<u>2,292</u>	<u>2,292</u>	<u>2,292</u>
Fund Balance, End of Year	<u>\$ 2,292</u>	<u>\$ 2,197</u>	<u>\$ 2,197</u>	<u>\$ 2,030</u>	<u>\$ 2,197</u>	<u>\$ 2,197</u>

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

<b>COMMERCIAL PAPER</b>	<b>Draws FY25</b>	<b>Draws Month</b>	<b>Refunded FY25</b>	<b>Amount Available to be Drawn</b>	<b>Amount Outstanding</b>
<b>General Obligation</b>					
<i><b>Voter Authorized 2001, 2006, 2012, 2017, and 2022 Elections</b></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	15.00	5.00	24.00	110.00	15.00
Series H-2	0.00	0.00	17.00	100.00	0.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><b>Non-Voter Authorized</b></i>					
Series E1-Equipment & Capital	5.00	0.00	50.00	95.00	5.00
Series E2- Equipment & Capital	0.00	0.00	0.00	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
<b>Total General Obligation</b>	<b>20.00</b>	<b>5.00</b>	<b>91.00</b>	<b>1,005.00</b>	<b>20.00</b>
<b>Combined Utility System</b>					
Series B-1	0.00	0.00	0.00	100.00	0.00
Series B-2	0.00	0.00	0.00	275.00	0.00
Series B-3	0.00	0.00	0.00	75.00	0.00
Series B-4	0.00	0.00	0.00	100.00	0.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
Series B-7	0.00	0.00	0.00	100.00	0.00
<b>Total Combined Utility System</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>
<b>Airport System</b>					
Series A&B	0.00	0.00	0.00	350.00	0.00
<b>Total Airport System</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	<b>0.00</b>
<b>Convention &amp; Entertainment</b>					
Series A	0.00	0.00	0.00	57.00	18.00
Series B	0.00	0.00	0.00	50.00	0.00
<b>Total Convention and Entertainment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>107.00</b>	<b>18.00</b>
<b>Totals</b>	<b>\$20.00</b>	<b>\$5.00</b>	<b>\$91.00</b>	<b>\$2,462.00</b>	<b>\$38.00</b>

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

	September 30, 2024	September 30, 2023
<b>Payable from Ad Valorem Taxes</b>		
Public Improvement Bonds <sup>(a)</sup>	2,253,915	1,481,110
Commercial Paper Notes <sup>(b)</sup>	20,000	284,100
Pension Obligations	1,404,470	1,438,420
Certificates of Obligations	2,595	2,595
<b>Subtotal</b>	<b>3,680,980</b>	<b>3,206,225</b>
<b>Payable from Sources Other Than Ad Valorem Taxes</b>		
<b>Combined Utility System</b>		
Combined Utility System Revenue Bonds	5,901,900	6,057,355
Combined Utility System Commercial Paper Notes <sup>(c)</sup>	0	140,000
Water and Sewer System Revenue Bonds <sup>(d)</sup>	123,351	135,646
Contract Revenue Obligations - CWA	40,055	44,570
Combined Utility System Subordinate Lien	419,695	432,490
<b>Airport System</b>		
Airport System Subordinate Lien	2,370,395	2,493,320
Airport System Sr. Lien Commercial Paper Notes <sup>(e)</sup>	0	0
Airport Special Facilities Revenue Bonds <sup>(f)</sup>	1,078,660	1,116,920
<b>Hotel Occupancy Tax and Civic Parking</b>		
Facilities Revenue Bonds <sup>(g)</sup>	447,478	479,916
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B <sup>(h)</sup>	18,000	20,000
<b>Subtotal</b>	<b>10,399,534</b>	<b>10,920,217</b>
<b>Total Debt Payable by the City</b>	<b>\$14,080,514</b>	<b>\$14,126,442</b>

- (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 September 30, 2024, total outstanding includes \$93.77 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 September 30, 2024, total outstanding includes \$143.49 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 September 30, 2024**  
**(amounts expressed in thousands)**

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued <sup>(a)</sup>	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
<b>November 2006 Election</b>					
Streets, Bridges, Traffic Control <sup>(c)</sup>	\$ 320,000	\$ 219,950	\$ 95,248	\$ 124,702	\$ 224,752
Parks and Recreation	55,000	55,000	55,000	-	-
Public Safety	135,000	135,000	135,000	-	-
Permanent and General Improvements <sup>(b)</sup>	60,000	60,000	60,000	-	-
Public Libraries	37,000	37,000	37,000	-	-
Low Income Housing	18,000	18,000	10,731	7,269	7,269
<b>Total</b>	<b>\$ 625,000</b>	<b>\$ 524,950</b>	<b>\$ 392,979</b>	<b>\$ 131,971</b>	<b>\$ 232,021</b>
<b>November 2012 Election</b>					
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 <sup>(b)</sup>	57,000	57,000	55,078	1,922	1,922
Public Libraries	28,000	28,000	28,000	-	-
Low Income Housing	15,000	15,000	5,248	9,752	9,752
<b>Total</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	<b>\$ 394,978</b>	<b>\$ 15,022</b>	<b>\$ 15,022</b>
<b>November 2017 Election</b>					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	104,000	104,000	25,081	78,919	78,919
Public Safety	159,000	159,000	75,605	83,395	83,395
Permanent and General Improvements <sup>(b)</sup>	109,000	109,000	66,124	42,876	42,876
Public Libraries	123,000	123,000	51,903	71,097	71,097
Low Income Housing	-	-	-	-	-
<b>Total</b>	<b>\$ 495,000</b>	<b>\$ 495,000</b>	<b>\$ 218,713</b>	<b>\$ 276,287</b>	<b>\$ 276,287</b>
<b>November 2022 Election</b>					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	60,000	60,000	-	60,000	60,000
Public Safety	277,000	272,000	5,000	267,000	272,000
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	-	-	-	-	-
<b>Total</b>	<b>\$ 478,000</b>	<b>\$ 473,000</b>	<b>\$ 5,000</b>	<b>\$ 468,000</b>	<b>\$ 473,000</b>
<b>Combined Total (2006, 2012, 2017 and 2022 Elections)</b>	<b>\$ 2,008,000</b>	<b>\$ 1,902,950</b>	<b>\$ 1,011,670</b>	<b>\$ 891,280</b>	<b>\$ 996,330</b>

(a) As of September 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"), November of 2006 (the "2006 Election"), 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.

(d) The City issued \$5M out of the Voter Authorization of 2023A Bond which is reflected in Voter Election 2022 using this capacity.

**CITY OF HOUSTON**  
**OTHER POST EMPLOYMENT BENEFIT (OPEB) LIABILITIES**

9/30/2024  
(amounts expressed in millions)

	Date of Most Recent Measurement	Actuarial Present Value of Total Projected Benefits <sup>(2)</sup>	Total OPEB Liabilities <sup>(3)</sup>	Actuarially Determined Contribution <sup>(4)</sup>	Annual OPEB Expense <sup>(5)</sup>
Entry Age Normal <sup>(1)</sup>	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 \$14.23 million in the current fiscal year to date. In fiscal year 2024, the City paid \$66.50 million in retiree health insurance and long term disability costs.

# CITY OF HOUSTON

## PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

9/30/2024

### PAYMENTS

(amounts expressed in thousands)

	FY2024	FY2025			
	Actual Payments	City Payment Contribution <sup>1</sup>	Employee Payment Rate	Current Budget	Year to Date Actual
Firefighter Plan					
General Fd. & Other Fds.	\$ 76,609	26.89%	10.5%	\$ 86,063	\$ 21,526
Total Firefighter Plan	76,609			86,063	21,526
Police Plan					
General Fd. & Other Fds.	162,541	32.07%	10.5%	171,035	42,509
Total Police Plan	162,541			171,035	42,509
Municipal Plan					
General Fund	63,681	8.51%	Group A: 8%	69,828	16,179
Other Funds	139,293	+	Group B: 4%	152,270	36,824
Total Municipal Plan <sup>3</sup>	202,974	\$150M	Group D <sup>2</sup> : 3%	222,098	53,002
Total All Three Plans	\$ 442,124			\$ 479,197	\$ 117,037

### NET PENSION LIABILITY AND FUNDED STATUS <sup>4</sup>

	Date of Most Recent Measurement	Net Pension Liability/(Asset) \$ millions <sup>5</sup>	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 \$117M 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 2025 to Date, HFC has contributed approximately \$382,438.

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 September 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>
<b>Public Improvements</b>					
Police	\$ 1,058	\$ 1,314	\$ 94	\$ -	\$ (350)
Fire	883	590	7	0	286
Public Works	154	164	0	0	(10)
Solid Waste	186	173	0	0	13
Library	472	320	25	0	127
Parks & Recreation	265	121	19	0	125
Health	813	400	0	0	413
Mayor	19	0	29	0	(10)
General Government	181	61	43	0	77
<b>Total Public Improvements</b>	<u>4,031</u>	<u>3,143</u>	<u>217</u>	<u>0</u>	<u>671</u>
Airport System	5,933	3,873	1,676	104	280
Houston Public Works	671	1	219	0	451
<b>Citywide Totals</b>	<u><u>\$ 10,635</u></u>	<u><u>\$ 7,017</u></u>	<u><u>\$ 2,112</u></u>	<u><u>\$ 104</u></u>	<u><u>\$ 1,402</u></u>



**FY2025 FULL TIME EQUIVALENT (FTE) REPORT**  
**(1 FTE Equals 2,088 Hours Per Year)**

	<b>FY2024 Actual</b>	<b>FY2025 Adopted</b>	<b>FY2025 September</b>	<b>FY2025 (1) YTD AVG</b>	<b>Overtime FY2024 Actual</b>	<b>Overtime FY2025 Adopted</b>	<b>Overtime FY2025 YTD AVG</b>
<b>ENTERPRISE FUNDS</b>							
Aviation	1,244.9	1,370.4	1,297.9	1,302.1	75.2	29.9	80.1
HPW - Combined Utility System	2,023.9	2,412.8	2,104.5	2,104.7	224.7	135.2	244.1
<b>TOTAL ENTERPRISE FUNDS</b>	<b>3,268.8</b>	<b>3,783.2</b>	<b>3,402.4</b>	<b>3,406.8</b>	<b>299.9</b>	<b>165.1</b>	<b>324.2</b>
<b>GENERAL FUND</b>							
<b>GENERAL FUND MUNICIPAL</b>							
Administration and Regulatory Affairs	161.0	177.2	159.8	160.2	2.9	2.0	4.5
City Controller	51.5	62.7	53.0	54.1	0.0	0.0	0.0
City Council	74.7	84.6	74.4	74.9	0.0	0.0	0.0
City Secretary	7.8	8.6	7.8	7.6	0.8	0.0	0.0
Finance Department	119.6	129.7	120.4	121.3	0.0	0.0	0.0
Fire Department	93.1	104.4	96.3	95.2	1.1	1.4	1.7
General Services	145.3	155.0	141.4	140.8	2.9	2.4	3.8
Housing & Community Development	0.3	0.2	0.3	0.3	0.0	0.0	0.0
Houston Health Department	338.8	345.3	336.2	336.4	3.3	2.5	4.8
Houston Public Works	7.9	8.5	9.0	9.0	0.0	0.0	0.0
Human Resources	50.5	38.2	0.0	108.5	0.0	0.0	0.0
Legal	97.5	99.4	100.1	99.6	0.0	0.0	0.0
Library	449.3	474.3	455.3	452.5	1.3	0.0	0.5
Mayor's Office	35.0	35.5	29.9	31.1	0.0	0.0	0.0
Municipal Courts Department	243.2	237.8	217.2	223.2	0.0	0.0	0.0
Neighborhoods	77.0	84.4	74.0	73.6	0.2	0.8	0.4
Office of Business Opportunity	34.4	40.0	35.1	34.9	0.0	0.0	0.0
Parks & Recreation	559.2	668.1	590.0	656.9	30.9	6.7	25.6
Planning & Development	19.0	25.1	18.3	18.7	0.0	0.0	0.0
Police Department	826.9	870.5	833.8	833.3	41.0	15.4	52.8
Solid Waste Management	392.8	406.3	404.0	410.0	101.1	58.0	103.1
<b>SUBTOTAL MUNICIPAL</b>	<b>3,784.8</b>	<b>4,055.8</b>	<b>3,756.3</b>	<b>3,942.1</b>	<b>185.5</b>	<b>89.2</b>	<b>197.2</b>
<b>GENERAL FUND CADETS</b>							
Fire Department	92.6	195.2	137.2	116.9	0.0	0.0	0.0
Police Department	161.8	138.9	160.1	177.3	0.0	0.0	0.0
<b>SUBTOTAL CADET</b>	<b>254.4</b>	<b>334.1</b>	<b>297.3</b>	<b>294.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**FY2025 FULL TIME EQUIVALENT (FTE) REPORT**  
**(1 FTE Equals 2,088 Hours Per Year)**

	<b>FY2024 Actual</b>	<b>FY2025 Adopted</b>	<b>FY2025 September</b>	<b>FY2025 (1) YTD AVG</b>	<b>Overtime FY2024 Actual</b>	<b>Overtime FY2025 Adopted</b>	<b>Overtime FY2025 YTD AVG</b>
<b>GENERAL FUND CLASSIFIED</b>							
Fire Department	3,619.8	3,643.6	3,565.6	3,586.3	523.0	423.5	563.2
Police Department	4,945.8	5,213.9	5,022.1	5,042.5	379.1 (2)	106.2	652.9 (2)
<b>SUBTOTAL CLASSIFIED</b>	<b>8,565.6</b>	<b>8,857.5</b>	<b>8,587.7</b>	<b>8,628.8</b>	<b>902.1</b>	<b>529.7</b>	<b>1,216.1</b>
<b>TOTAL GENERAL FUND</b>	<b>12,604.8</b>	<b>13,247.4</b>	<b>12,641.3</b>	<b>12,865.1</b>	<b>1,087.6</b>	<b>618.9</b>	<b>1,413.3</b>
<b>GRANTS &amp; OTHER FUNDS (3)</b>							
Administration and Regulatory Affairs	181.2	207.5	188.2	185.1	5.9	2.4	4.1
Finance Department	53.8	61.8	58.0	56.0	0.0	0.0	0.0
Fleet Management	336.7	378.9	354.2	353.4	42.9	42.8	50.5
General Services	112.3	145.2	113.6	112.3	2.3	3.1	3.8
Housing & Community Development	230.7	0.0	206.1	209.2	0.0	0.0	0.0
Houston Emergency Center	195.8	259.0	192.4	192.5	33.3	17.3	39.1
Houston Health Department	924.3	306.6	864.0	866.8	17.4	3.1	14.4
Houston Information Technology Services	183.4	212.2	194.8	195.4	3.7	2.7	4.4
Houston Public Works	1,622.9	1,917.5	1,686.5	1,686.2	107.8	88.1	120.0
Human Resources	273.4	312.0	291.5	285.2	0.0	0.0	0.1
Legal	59.1	64.2	60.3	60.0	0.0	0.0	0.0
Library	4.9	0.0	7.0	7.0	0.0	0.0	0.0
Mayor's Office	68.0	40.4	66.2	64.3	0.4	0.3	0.3
Municipal Courts Department	7.2	9.0	10.4	9.6	0.0	0.0	0.0
Neighborhoods	27.3	0.0	27.0	26.7	0.0	0.0	0.2
Office of Business Opportunity	1.9	2.0	1.0	1.0	0.0	0.0	0.0
Parks & Recreation	93.4	116.3	106.8	106.9	8.8	3.0	9.1
Planning	64.8	76.0	63.4	62.9	0.1	1.1	0.0
Police Department - Cadet	33.4	0.0	25.2	25.2	0.0	0.0	0.0
Police Department - Classified	142.7	22.0	139.3	124.7	10.5 (2)	80.0	15.1 (2)
Police Department - Municipal	42.0	15.0	43.3	43.4	2.1	2.0	2.5
Solid Waste Management	10.8	13.0	9.6	12.3	2.3	2.8	2.3
<b>TOTAL GRANTS &amp; OTHER FUNDS</b>	<b>4,670.0</b>	<b>4,158.6</b>	<b>4,708.8</b>	<b>4,686.1</b>	<b>237.5</b>	<b>248.7</b>	<b>265.9</b>
<b>CITY-WIDE TOTAL</b>	<b>20,543.6</b>	<b>21,189.2</b>	<b>20,752.5</b>	<b>20,958.0</b>	<b>1,625.0</b>	<b>1,032.7</b>	<b>2,003.4</b>

(1) YTD numbers measure the periods 07/01/2024 through 9/30/2024.

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

(3) FY2025 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. 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 3 Medicare Advantage (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 (9001)**

This fund is used to account for the long-term sick leave benefits for eligible City employees. The LTD 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 fund's budget covers City of Houston employees that provide services to the Houston Forensic Science LGC.

**Health Special Revenue Fund (2002)**

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

**Historic Preservation Fund (2306)**

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

**Houston Emergency Center Fund (2205)**

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

**Houston 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 change occurred in January of FY2020 and continues to be administered by MCD. The fund includes expenditures for the salary, benefits, and operational costs related to the staff. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. The mission of the fund is to partner with school districts within the City of Houston in an effort to increase school attendance and reduce truancy through early identification, assessment, and prevention services to enhance the accountability of the students and families, and to limit a juvenile's exposure to the criminal justice system.

**Maintenance Renewal and Replacement Fund (MRR) (2105)**

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

**Municipal Court Building Security Fund (2206)**

This Fund was established in FY1997 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 FY2001 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.

