

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: January 26, 2024

Subject: December 2023 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended December 31, 2023.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$382.4 million for FY2024. This is \$46.0 million lower than the projection of the Finance Department. The difference is due to a \$46.0 million lower revenue projection than the Finance Department. Based on our current projections, the fund balance will be approximately \$195.1 million above the City's target of holding 7.5 percent of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

Our revenue projection increased by \$13.8 million from the November 2023 Monthly Financial Report, as follows:

- Charges for Services increased by \$6.3 million due to higher than anticipated ambulance fee collections and digital network charges.
- Sales of Capital Assets increased by \$7.5 million primarily due to two land sale transactions totaling \$7.4 million.

Expenditure estimates increased by \$1.4 million from the November 2023 report due to:

- An increase of \$822,000 in the Controller's Office for the Performance Audit program and the Community Engagement program.
- An increase of \$599,000 in Fire for ambulance fee billing and collection services, and the Emergency Response and Rescue program.

ENTERPRISE FUNDS

- Aviation Operating Fund
 - Non-operating Revenues increased by \$5.1 million. This increase is attributable to higher interest income.
 - Total Transfers from the Revenue Fund to the Airport Improvement Fund increased by \$5.1 million as a result of additional interest income.
- Combined Utility System
 - Total Operating Revenues increased by \$46.3 million primarily due to higher than anticipated water and sewer revenue.
 - Total Operating Expenses decreased by \$41.1 million primarily due to contract delays, delays in filling vacant positions, and lower than anticipated spending on repairs.
 - Non-operating Revenues increased by \$20.8 million. This increase is primarily attributable to higher impact fees and interest income.
 - Total Transfers decreased by \$16.9 million due to lower than anticipated debt service transfer and swap payments.

**Mayor John Whitmire
City Council Members
December 2023 Monthly Financial Report**

- Storm Water Fund
 - Total Expenditures decreased by \$2.0 million primarily due to delays in filling vacant positions.
- Dedicated Drainage & Street Renewal Fund – Ad Valorem
 - Non-operating Revenues increased by \$500,000 due to higher interest income.
- Dedicated Drainage & Street Renewal Funds – Drainage Charge
 - Non-operating Revenues increased by \$3.8 million due to higher interest income.
- Dedicated Drainage & Street Renewal fund – Metro ET AL
 - Total Expenditures decreased by \$3.2 million primarily due to lower than anticipated spending on personnel costs.

There are no projection changes for the Convention and Entertainment Operating Fund.

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 December 31, 2023, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	0.72%
Combined Utility System	2.98%
Aviation	0.00%
Convention and Entertainment	4.14%

Respectfully submitted,



Chris Hollins
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
December 31st, 2023

Combined Utility System Swaps

General Terms:

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

Credit risk. (GASB 53, para. 73(a)): As of December 31, 2023, the City was not exposed to credit risk because the Swaps had a negative fair market value. However, should interest rates change and the fair market value of the Swaps become positive, then the City will be exposed to credit risk in the amount of the fair market value of the Swaps. In accordance with the City's swap policy and as established in 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 Bonds, the basis is the difference between the weekly interest rate on the bonds and 10-Year USD SOFR ICE Swap Rate ("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 September 10, 2004, the City entered into three pay-fixed, receive-variable rate swap agreements ("the 2004B Swaps") related to the Combined Utility System 2004B auction rate variable interest bonds ("the 2004B Bonds"). The City pre-qualified six firms to submit competitive bids on the swaps. The three firms selected all matched the lowest fixed rate bid of 3.78%. As of August 15, 2012, the City had converted all the 2004B bonds from auction rate to variable rate demand bonds ("the 2004B bonds") and SIFMA-Index notes ("the 2012A and 2012B Refunding Bonds"), collectively referred to herein as the "Bonds." On June 1, 2017, the City remarketed the 2012B Bonds changing the index from SIFMA-Index to 70% of One-Month US Dollar Libor plus 48.5 basis points. On June 27, 2018, due to tax reform, the City remarketed the 2012B Bonds to variable rate demand bonds.

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

Under the terms of the swaps, the City will pay a fixed rate of 3.78% and receive a floating rate equal to 57.6% of One-Month US Dollar LIBOR plus 37 basis points. All agreements were effective September 10, 2004 - the original date of issuance of the Bonds. The termination date is May 15, 2034. On November 15, 2018, the City amended the floating rate received to 58.55% of the ten-year USD-CMS rate.

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

On July 1, 2023, the City adhered to the June 2022 Benchmark Module of the ISDA 2021 Fallbacks Protocol. This adherence changed all three of the swap's floating-rate indices from 10-Year CMS to 10-Year SOFR.

Receipts and Payments. For the twelve months ending December 31st, 2023, the City received \$8,245,547.78 in swap revenue for these swaps and paid \$11,761,013.84 of interest on the underlying securities. The contractual rate for the City’s swap payment is 3.78%. The average effective rate for the 2004B bonds, including interest for the Series 2004B bonds, the City’s swap payments, and its dealer and liquidity fees, reduced by swap receipts, was 4.8095%. In contrast, the comparable fixed rate the City paid on its Combined Utility System Series 2004A bonds was 5.08%. The average effective rate is 3.548.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of \$66 million on December 31st, 2023. This value was calculated using the zero-coupon method.

Counterparty	Notional Amount	Fair Value	Counterparty Credit Rating (Moody's/S&P/Fitch)
Goldman Sachs Capital Markets Inc.	\$ 353,325,000	\$ (35,769,995)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(15,185,733)	Aa2/ A+/AA
Wells Fargo	150,000,000	(15,373,549)	Aa2 /A+/AA-
	\$ 653,325,000	\$ (66,329,277)	

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 twelve months ending December 31st, 2023, the City received \$3,143,549.79 in swap revenue for its 2018C swap and paid \$4,499,518.15 on the underlying notes. The contractual rate for the City’s swap payment is 3.761%. The average effective rate for the bonds, including the City’s swap payments and a fixed component, reduced by swap receipts was 4.498%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$25 million on December 31st, 2023. This value was calculated using the zero-coupon method.

Counterparty	Notional Amount	Fair Value	Counterparty Rating (Moody's/S&P/Fitch)
Wells Fargo	\$ 249,075,000	\$ (25,223,703)	Aa2/A+/AA-
TOTAL	\$ 249,075,000	\$ (25,223,703)	



CITY OF HOUSTON
Finance Department

John Whitmire

Mayor

Melissa Dubowski
Finance Director
P.O. Box 1562
Houston, Texas 77251-1562

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

To: Mayor John Whitmire
City Council Members

Date: January 26, 2024

Subject: 6+6 Financial Report

Attached is the 6+6 Financial Report for the period ending December 31, 2023. Fiscal Year 2024 projections are based on six months of actual results and six months of projections.

General Fund

Our revenue projection is \$16 million higher than the Adopted Budget and \$14.1 million higher than the 5+7 Report. The variance from prior month's projections is primarily due to:

- \$7.6 million increase in Sale of Capital Assets to reflect higher than anticipated land sale, and
- \$6.5 million increase in Charges for Services due to higher than anticipated ambulance fees.

General Fund Revenues (amounts expressed in thousands)

Category	FY2023 Actual	FY24 Adopted Budget	FY24 Current Projection	FY24 Variance Over/(Under)
Property Tax	\$1,295,496	\$1,376,668	\$1,376,668	-
Sales Tax	889,039	865,593	865,593	-
Franchise Fees	148,159	149,179	149,179	-
Other	520,226	508,836	524,839	16,003
Total	\$2,852,920	\$2,900,276	\$2,916,279	16,003

Our expenditure projection is \$55.3 million higher than the Adopted Budget and \$1.4 million higher than the 5+7 Report. The variance from prior month's projections is primarily due to:

- \$822,000 increase in City Controller to support Performance Audit program and Communication Engagement program, and
- \$599,000 increase in Fire Department to reflect billing collection fee related to higher than anticipated ambulance fee and funding for Emergency Response and Rescue program.

General Fund Expenditures (amounts expressed in thousands)

Category	FY2023 Actual	FY24 Adopted Budget	FY24 Current Projection	FY24 Variance Over/(Under)
Police	\$979,049	\$1,011,273	\$1,014,175	2,902
Fire	554,188	593,315	594,545	1,230
Other Departments	752,963	836,731	887,926	51,195
Debt Service/PAYGO	434,890	475,303	475,303	-
Total	\$2,721,090	\$2,916,622	\$2,971,949	55,327

We are currently projecting the ending fund balance of \$428.4 million, which is \$12.6 million higher than the 5+7 Report and 17.2% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

Fund Balance (amounts expressed in thousands)

Category	FY2023 Actual	FY24 Adopted Budget*	FY24 Current Projection	FY24 Variance Over/(Under)
Fund Balance - Beginning of Year	\$356,331	\$420,482	\$485,382	64,900
Changes to Designated Fund Balance	(3,087)	(1,327)	(1,327)	-
Budgeted Increase/(Decrease) in Fund Balance	131,830	(16,346)	(55,670)	(39,324)
Change in Inventory/Prepaid Items/Imprest Cash	308	-	-	-
Fund Balance, End of Year	\$485,382	\$402,809	\$428,385	\$25,576
% of Expenditures Less Debt Service and PAYGO	21.2%	16.5%	17.2%	0.7%

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

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

Enterprise, Special Revenue and Other Funds

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

Aviation

Non-Operating Revenues increased by \$5.1 million due to higher than anticipated interest on pooled investments. As a result, Operating Transfers increased by \$5.1 million.

Combined Utility System

Operating Revenues increased by \$46.3 million due to increase in water and sewer sales. Operating Expenditures decreased by \$41.1 million due to delays in construction site work services, refuse disposal and infrastructure maintenance services, as well as personnel savings. Non-Operating Revenues increased by \$20.8 million due to higher than anticipated impact fees and interest on pooled investments. Operating Transfers decreased by \$16.9 million due to lower debt service transfers.

Dedicated Drainage & Street Renewal Fund - Ad Valorem Tax Fund

Revenues increased by \$500,000 due to higher than anticipated interest on pooled investments.

Dedicated Drainage & Street Renewal Fund - Drainage Charge Fund

Revenues increased by \$3.8 million due to higher than anticipated interest on pooled investments.

Dedicated Drainage & Street Renewal Fund - Metro ET AL Fund

Expenditures decreased by \$3.2 million due to personnel savings.

Storm Water Fund

Expenditures decreased by \$2 million due to personnel savings.

Health Benefits Fund

Revenues increased by \$2.3 million due to higher than anticipated interest on pooled investments, and Cigna performance guarantees.

Auto Dealer Special Revenue Fund

Revenues increased by \$1.1 million due to higher than anticipated miscellaneous revenue for towing fees.

Building Inspection Special Fund

Revenues increased by \$2 million due to higher than anticipated permit and construction activities. Expenditures decreased by \$612,000 due to delays in vehicle purchases.

Essential Public Health Services Fund

Revenues increased by \$700,000 due to higher than anticipated interest on pooled investments.

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 3,404,400 in November 2023, up approximately 0.4% compared to prior month. When compared to the same period last year, nonfarm employment is up 2.3%. The preliminary unemployment rate for the month of November 2023 was 3.8% compared to prior month at 4.1 %. In November 2022, the unemployment rate was 4.0%.

Energy - The average oil price of \$71.90 for the month of December 2023 was 7.5% lower than the prior month's average price of \$77.69. Compared to the same period last year, the price has decreased by 5.9%. The average oil rig count of 501 for the month of December 2023 was 0.6% higher than prior month's count. The rig count year-over-year comparison for the month of December decreased by 19.6%.

Home Sales - The latest report prepared by the Houston Association of Realtors (HAR) for the month of December 2023, shows the total single-family home sales of 6,103 was 6.2% lower compared to

December 2022 of 6,506. The median price remained unchanged at \$330,000 and the average price increased by 0.3% to \$407,817. Single-family home inventory reached 3.3 months of supply in December, increased 0.7 months year-over-year.

Sincerely,

A handwritten signature in black ink, appearing to read 'Melissa Dubowski', with a long, sweeping horizontal stroke extending to the right.

Melissa Dubowski
Director of Finance



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

Finance - Major Variances from Adopted Budget

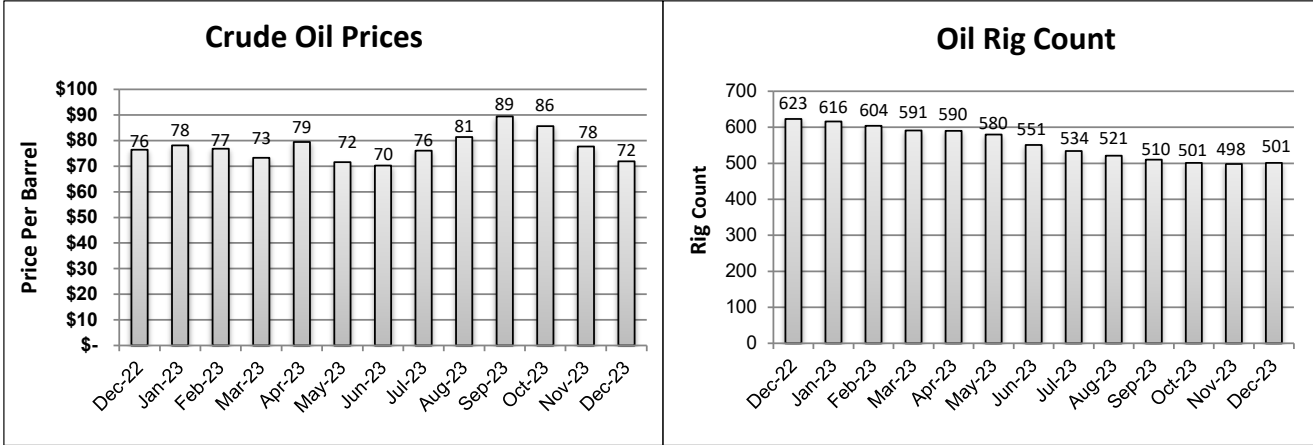
<u>Revenues</u>		Variance Over/(Under)*
Month Reported	Revenue Detail	
September	Intergovernmental Increase to reflect higher than anticipated Charity Care Program reimbursement	1,945
December	Charges for Services Increase due to higher than anticipated ambulance fee	6,500
	Sale of Capital Assets Increase to reflect higher than anticipated land sale	7,551
	Other Adjustments	8
Total Revenues		16,004
Fund Balance Additional Beginning Fund Balance		64,900
Total Financial Resources		80,904

<u>Expenditures</u>		
Month Reported	Expenditure Detail	
September	Public Safety Increase in Police Department for the purchase of in-car camera system	2,100
	Increase in Fire Department primarily due to Chemical, Biological, Radiological, Nuclear, and Explosive (CBRNE) detection specialized vehicle purchases	602
October	Increase in Police Department to reflect overtime for higher than anticipated protests	700
December	Increase in Fire Department to reflect billing collection fee related to higher than anticipated ambulance fee and funding for Emergency Response and Rescue program	599
Total Public Safety		4,001
September	Other Adjustments Increase in General Government to reflect funding for the Sidewalk Program, renovations for the Bethune Empowerment Center and Jones Hall, repair decorative lights on Southwest Freeway, and Resilience Hub implementation	14,120
	Increase in Solid Waste Department due to citywide Illegal Dumping Program, higher than anticipated temporary personnel services, Rubicon vehicle tracking services, and truck scale replacement purchase	6,598
	Increase in Parks and Recreation Department to support Mayor's Loves Our Parks Complete Communities Initiative	5,500
	Increase in Houston Public Library primarily to support the new Freedmen's Town Visitors Center	679
	Increase in Planning Department to reflect Houston BCycle transition program	500
	Other Adjustments	154
October	Increase in General Government to reflect funding transfer to the Fifth Ward Voluntary Relocation Fund, Velasco Incinerator Site Cleanup project and Urban Prairie Resilience project	6,050
	Increase in City Council to reflect prior year unutilized Council District Service Funds	3,564
	Increase in General Service Department due to improvement for Latino Learning Center facility	1,500
	Increase in various departments to reflect unspent City Council funding from prior year	410
	Increase in Municipal Courts Department for personnel realignment	306
Other Adjustments	200	
November	Increase in General Government to reflect funding for MacGregor Park Development project, Sharpstown Community Center project, and Buffalo Bayou Downtown Gateway North project	10,925
December	Increase in City Controller to support Performance Audit program and Communication Engagement program	822
Total Other Adjustments		51,328
Total Expenditures		55,329

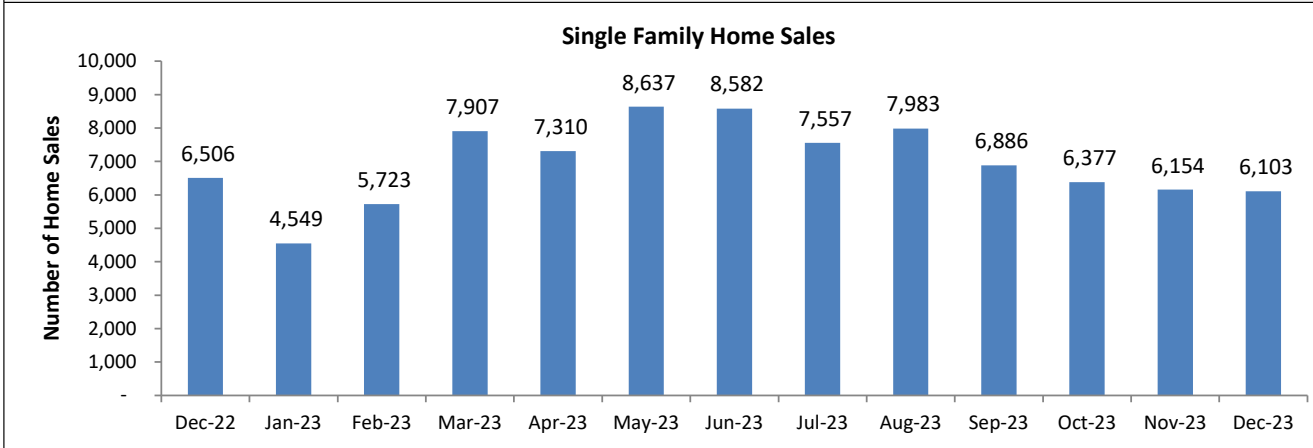
*Total may reflect slight variances due to rounding.



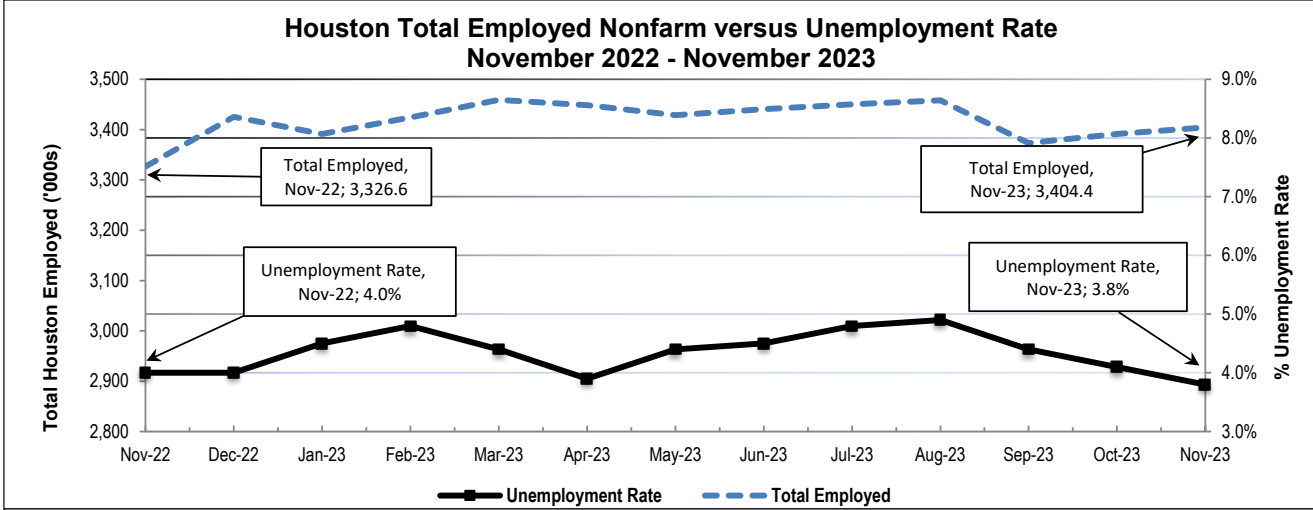
Key Economic Indicators



Oil prices show a decrease of 7.5% in December from November. Compared to December 2022, oil prices are down by 5.9%. Rig counts show an increase of 0.6% in December from November. Compared to December 2022, rig counts are down by 19.6%.
 Source: US Energy Information Administration & Baker Hughes Rig Counts



Single-family home sales showed a decrease of 0.8% in December from November. According to HAR, single-family home sales totaled 6,103 units compared to 6,506 units a year earlier, a decrease of 6.2%.
 Source: HAR.COM



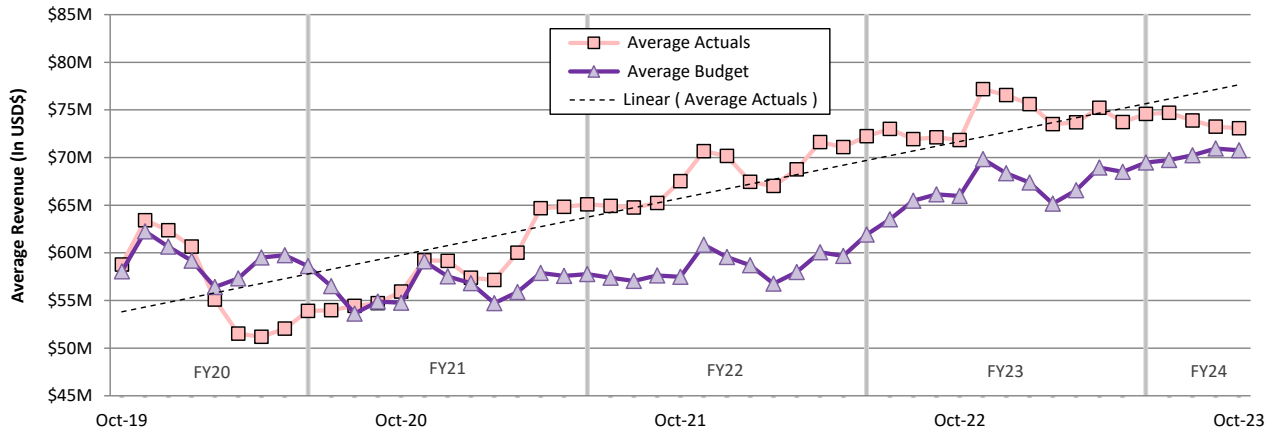
The Total Employed shows an increase from November 2022 of 3,327 to November 2023 of 3,404.
 The Unemployment rate shows a decrease from November 2022 of 4.0% to November 2023 of 3.8%.
 Source: Bureau of Labor Statistics



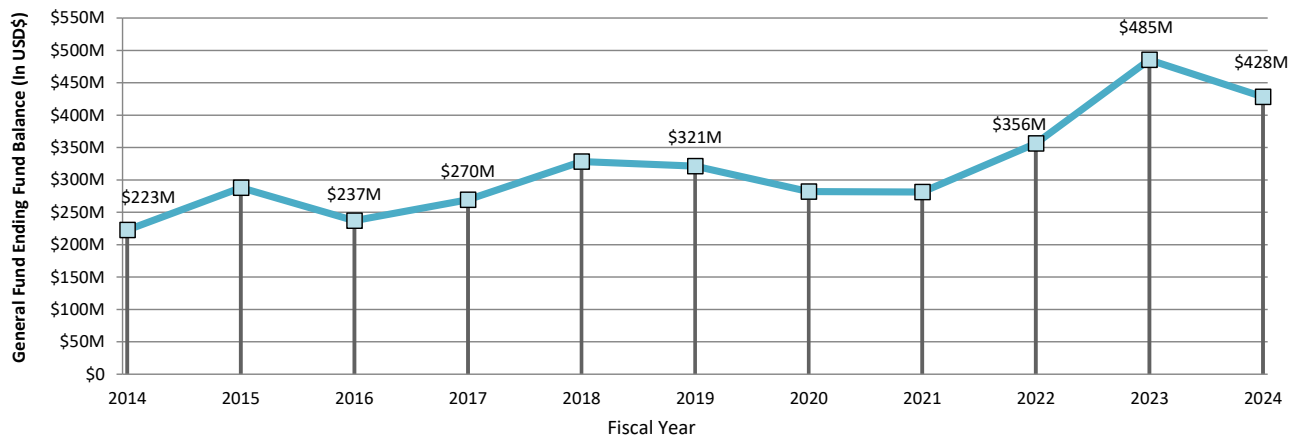
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

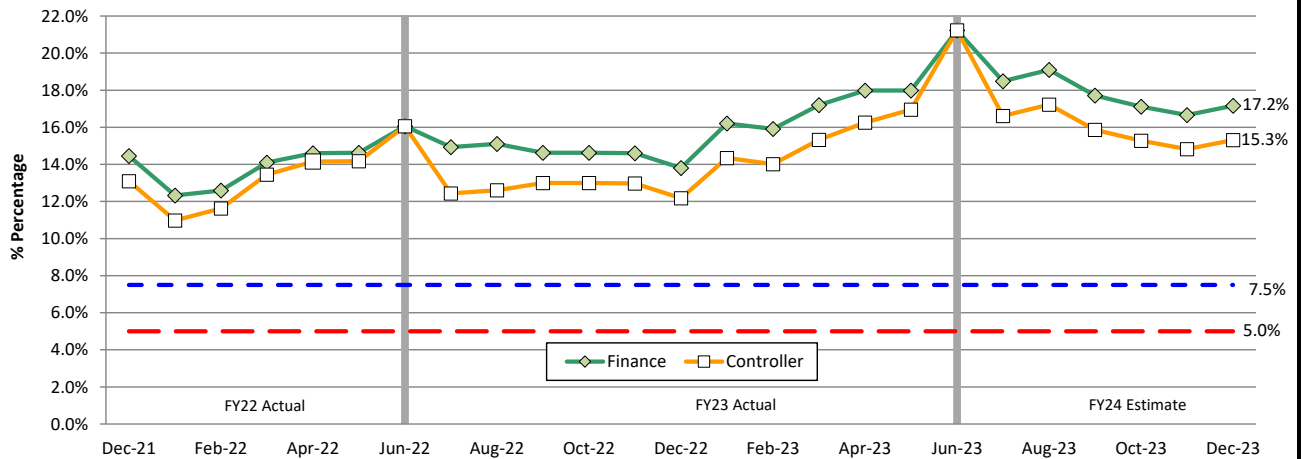
Sales Tax - Three-month Rolling Average



Historical Unassigned Ending Fund Balance



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



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



General Fund (Fund 1000)

For the period ended December 31, 2023

(amounts expressed in thousands)

Actual YTD
Current Budget

	FY2024						Controller - Finance Variance	Controller - Finance	Controller
	FY2023 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD			
Revenues									
General Property Taxes	1,295,496	1,376,668	1,376,668	1,376,663	1,376,668	204,720	(5)		✓
Industrial Assessments	28,021	25,281	25,281	24,000	25,281	80	(1,281)		✓
Sales Tax	889,039	865,593	865,593	830,000	865,593	445,441	(35,593)		✓
Other Taxes	23,607	24,896	24,896	23,800	24,896	7,883	(1,096)		✓
Electric Franchise	95,728	98,482	98,482	96,000	98,482	49,073	(2,482)		✓
Telephone Franchise	18,203	16,170	16,170	16,000	16,170	4,297	(170)		✓
Gas Franchise	13,048	14,593	14,593	14,000	14,593	7,290	(593)		✓
Other Franchise	21,180	19,934	19,934	19,000	19,934	4,766	(934)		✓
Licenses and Permits	33,673	33,392	33,392	33,000	33,392	16,604	(392)		✓
Intergovernmental	208,176	199,545	199,545	201,489	201,489	170,031	-		✓
Charges for Services	76,166	72,693	72,693	78,250	79,193	40,707	(943)		✓
Direct Interfund Services	65,845	70,845	70,845	70,845	70,845	31,896	-		✓
Indirect Interfund Services	22,801	26,079	26,079	26,079	26,079	9,019	-		✓
Municipal Courts Fines and Forfeits	17,318	16,134	16,134	16,000	16,134	7,796	(134)		✓
Other Fines and Forfeits	3,371	3,089	3,089	3,000	3,089	1,297	(89)		✓
Interest	12,518	9,533	9,533	9,000	9,533	4,557	(533)		✓
Miscellaneous/Other	15,913	13,873	13,873	12,100	13,881	4,765	(1,781)		✓
Total Revenues	2,840,103	2,886,800	2,886,800	2,849,226	2,895,252	1,010,222	(46,026)		✓
Expenditures									
Administration & Regulatory Affairs	31,261	34,877	34,877	35,031	35,031	16,480	-		✓
City Council	13,164	15,173	18,737	18,737	18,737	5,082	-		✓
City Secretary	809	955	955	955	955	448	-		✓
Controller	7,864	9,024	9,024	9,845	9,845	3,862	-		✓
Finance	19,729	23,435	23,516	23,516	23,516	11,130	-		✓
Fire	554,188	593,315	593,345	594,545	594,545	292,185	-		✓
General Services	43,524	47,461	47,469	48,969	48,969	20,546	-		✓
Housing and Community Development	1,126	1,693	1,716	1,716	1,716	1,337	-		✓
Houston Emergency Center	10,072	10,155	10,155	10,155	10,155	5,076	-		✓
Houston Health Department	61,269	55,897	55,928	55,928	55,928	24,617	-		✓
Houston Public Works	23,281	26,301	26,301	26,301	26,301	12,141	-		✓
Human Resources	960	1,500	1,500	1,500	1,500	859	-		✓
Legal	18,120	19,855	19,855	19,855	19,855	8,817	-		✓
Library	48,711	52,307	52,337	53,016	53,016	22,882	-		✓
Mayor's Office	7,949	8,571	8,571	8,571	8,571	4,152	-		✓
Municipal Courts	27,874	31,399	31,399	31,705	31,705	13,989	-		✓
Neighborhoods	11,792	14,592	14,597	14,597	14,597	6,099	-		✓
Office of Business Opportunity	4,411	5,553	5,553	5,553	5,553	2,427	-		✓
Parks and Recreation	84,778	91,734	91,764	97,264	97,264	40,297	-		✓
Planning and Development	3,260	4,817	4,817	5,317	5,317	1,730	-		✓
Police	979,049	1,011,273	1,011,375	1,014,175	1,014,175	494,609	-		✓
Solid Waste Management	97,332	97,116	97,116	103,715	103,715	43,978	-		✓
Total Departmental Expenditures	2,050,523	2,157,003	2,160,909	2,180,966	2,180,966	1,032,743	-		✓
General Government	235,677	284,316	285,411	315,680	315,680	145,147	-		✓
Total Expenditures Other Than Debt	2,286,200	2,441,319	2,446,319	2,496,646	2,496,646	1,177,890	-		✓
Captured Revenue Transfer to DDSRF	76,179	123,150	123,150	123,150	123,150	-	-		✓
Debt Service Transfer	358,711	352,153	352,153	352,153	352,153	-	-		✓
Total Expenditures and Other Uses	2,721,090	2,916,623	2,921,623	2,971,949	2,971,949	1,177,890	-		✓
Net Current Activity	119,013	(29,823)	(34,823)	(122,723)	(76,697)	(167,668)	(46,026)		✓
Other Financing Sources (Uses)									
Transfers from Other Funds	10,044	10,721	10,721	10,721	10,721	2,880	-		✓
Sale of Capital Assets	2,773	2,755	2,755	10,306	10,306	9,786	-		✓
Total Other Financing Sources (Uses)	12,817	13,476	13,476	21,027	21,027	12,666	-		✓
Fund Balances									
Fund Balance - Beginning of Year	356,331	485,382	485,382	485,382	485,382	485,382	-		✓
Changes to Designated Fund Balance*	(3,087)	(1,327)	(1,327)	(1,327)	(1,327)	-	-		✓
Budgeted Increase/(Decrease) in Fund Balance	131,830	(16,346)	(21,346)	(21,346)	(21,346)	(155,002)	-		✓
Change in Inventory/Prepaid Items/Imprest Cash	308	-	-	-	-	-	-		✓
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(80,350)	(34,324)	-	(46,026)		✓
Fund Balance, End of Year***	485,382	467,709	462,709	382,359	428,385	330,380	(46,026)		✓

*The total designation for the Budget Stabilization Fund is approximately \$24.4 million.

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

***According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service and Pay-As-You-Go (PAYGO) which is \$187,248 based on current projections. The City will be \$195,111 above 7.5% based on the Controller's Projections for FY2024.

Indicates projection exceeds 5% or \$5M of budget expenditures or projected revenues are 5% or \$5M less than current budget.

Total may reflect slight variances due to rounding.

ARPA Local Fiscal Recovery Fund (LFRF)

For period ended December 31, 2023

(amounts expressed in thousands)

	Budget ⁽¹⁾	March 3, 2021 to June 30, 2023	Current Fiscal Year		Cumulative March 3, 2021 to Dec 31, 2023	Budget vs Actual (Cumulative Spend vs Budget) Under/(Over)
			QTD Actual	YTD Actual		
Cash Inflows						
Local Fiscal Recovery Funds (LFRF)	\$ 607,769	\$ 607,769	\$ -	\$ -	\$ 607,769	\$ -
Interest Income	9,657	6,626	1,484	3,031	9,657	-
Total Inflows	\$ 617,426	\$ 614,395	\$ 1,484	\$ 3,031	\$ 617,426	\$ -
Cash Outflows - Category of Spending ^{(2), (3)}						
Public Health	\$ 84,798	\$ 31,963	\$ 4,242	\$ 8,160	\$ 40,123	\$ 44,675
Negative Economic Impacts	17,657	2,906	106	4,070	6,977	10,681
Public Health: Negative Economic Impact: Public Sector	33,578	22,070	3,809	5,215	27,286	6,293
Premium Pay	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Revenue Replacement ⁽⁴⁾	462,011	302,011	35,384	160,000	462,011	-
Administrative	8,039	1,401	357	542	1,943	6,095
Future funding allocation ⁽⁵⁾	11,343	-	-	-	-	11,343
Total Outflows	\$ 617,426	\$ 360,352	\$ 43,897	\$ 177,987	\$ 538,340	\$ 79,086
Net Current Flows		\$ 254,042	\$ (42,414)	\$ (174,956)	\$ 79,086	

Note:

1. Current amounts in the Budget column are fluid and subject to change.
2. Period of Performance: March 3, 2021 through December 31, 2026.
3. In accordance with U.S. Treasury guidelines interest earned is included as part of this projected spend.
4. This pertains to the provision of government services due to revenue losses during COVID-19 public health emergency to maintain and sustain critical services.
5. To be used for Mayor's approved priority projects.

Aviation Operating Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Landing Area	\$ 92,601	\$ 110,131	\$ 110,131	\$ 53,144	\$ 110,131	\$ 110,131
Bldg and Ground Area	234,750	242,422	242,422	126,216	242,422	242,422
Parking and Concession	225,152	220,331	220,331	118,327	220,331	220,331
Other	7,610	6,558	6,558	3,541	6,558	6,558
Total Operating Revenues	<u>560,112</u>	<u>579,441</u>	<u>579,441</u>	<u>301,228</u>	<u>579,441</u>	<u>579,441</u>
Operating Expenses						
Personnel	127,136	134,216	134,216	68,144	134,216	134,216
Supplies	8,236	8,757	8,764	3,950	8,757	8,757
Services	188,914	208,708	210,338	99,399	208,708	208,708
Non-Capital Outlay	1,913	2,850	2,713	718	2,850	2,850
Total Operating Expenses	<u>326,199</u>	<u>354,531</u>	<u>356,031</u>	<u>172,255</u>	<u>354,531</u>	<u>354,531</u>
Operating Income (Loss)	<u>233,913</u>	<u>224,910</u>	<u>223,410</u>	<u>129,017</u>	<u>224,910</u>	<u>224,910</u>
Non-Operating Revenues (Expenses)						
Interest Income	21,855	12,000	12,000	16,857	16,857	16,857
Other	13,246	0	0	278	278	278
Total Non-Operating Rev (Exp)	<u>35,101</u>	<u>12,000</u>	<u>12,000</u>	<u>17,135</u>	<u>17,136</u>	<u>17,136</u>
Income (Loss) Before Operating Transfers	<u>269,014</u>	<u>236,910</u>	<u>235,410</u>	<u>146,152</u>	<u>242,046</u>	<u>242,046</u>
Operating Transfers						
Interfund Transfer	0	0	0	0	0	0
Interfund Transfer - Oper Reserve	0	0	0	0	0	0
Debt Service Transfer	81,126	114,031	114,031	22,629	114,031	114,031
Renewal and Replacement	8,721	10,000	10,000	0	10,000	10,000
Capital Improvement	235,311	112,880	111,380	55,864	118,015	118,015
Total Operating Transfers	<u>325,158</u>	<u>236,910</u>	<u>235,410</u>	<u>78,449</u>	<u>242,046</u>	<u>242,046</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>(56,144)</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>67,659</u>	\$ <u>0</u>	\$ <u>0</u>

About the Fund:

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

Convention and Entertainment Facilities Operating Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Facility Rentals	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521
Parking	8,877	8,847	8,847	4,499	8,847	8,847
Total Operating Revenues	<u>10,398</u>	<u>10,368</u>	<u>10,368</u>	<u>6,020</u>	<u>10,368</u>	<u>10,368</u>
Operating Expenses						
Personnel	1,542	314	314	123	314	314
Services	92	117	117	2	117	117
Total Operating Expenses	<u>1,634</u>	<u>431</u>	<u>431</u>	<u>125</u>	<u>431</u>	<u>431</u>
Operating Income (Loss)	<u>8,764</u>	<u>9,937</u>	<u>9,937</u>	<u>5,895</u>	<u>9,937</u>	<u>9,937</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	89,239	93,000	93,000	52,666	93,000	93,000
Delinquent	15,614	2,000	2,000	2,003	2,003	2,003
Net Hotel Occupancy Tax	<u>104,853</u>	<u>95,000</u>	<u>95,000</u>	<u>54,669</u>	<u>95,003</u>	<u>95,003</u>
Interest Income	341	350	350	248	350	350
Other Interest Expense	(195)	(182)	(182)	(118)	(182)	(182)
Other	292	0	0	0	0	0
Total Non-Operating Rev (Exp)	<u>105,291</u>	<u>95,168</u>	<u>95,168</u>	<u>54,799</u>	<u>95,171</u>	<u>95,171</u>
Income (Loss) Before Operating Transfers	<u>114,055</u>	<u>105,106</u>	<u>105,106</u>	<u>60,694</u>	<u>105,109</u>	<u>105,109</u>
Operating Transfers						
Transfers for Interest	19,417	20,407	20,407	10,138	20,407	20,407
Transfers for Principal	9,897	9,913	9,913	4,964	9,913	9,913
Transfer to Component Unit	84,316	75,509	75,509	44,064	75,509	75,509
Transfers to General Fund	1,521	1,521	1,521	1,521	1,521	1,521
Transfers to Debt Service	210	220	220	0	220	220
Total Operating Transfers	<u>115,361</u>	<u>107,571</u>	<u>107,571</u>	<u>60,687</u>	<u>107,571</u>	<u>107,571</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>(1,306)</u>	\$ <u>(2,465)</u>	\$ <u>(2,465)</u>	\$ <u>7</u>	\$ <u>(2,462)</u>	\$ <u>(2,462)</u>

About the Fund:

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

Combined Utility System Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2024					
	FY2023 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Water Sales	\$ 777,058	\$ 901,843	\$ 901,843	\$ 498,323	\$ 937,220	\$ 937,220
Sewer Sales	690,043	825,837	825,837	422,771	835,082	835,082
Penalties	22,446	16,000	16,000	13,156	16,000	16,000
Other	14,905	18,244	18,244	10,831	19,900	19,900
Total Operating Revenues	<u>1,504,452</u>	<u>1,761,924</u>	<u>1,761,924</u>	<u>945,082</u>	<u>1,808,202</u>	<u>1,808,202</u>
Operating Expenses						
Personnel	215,183	253,972	253,972	109,968	238,134	238,134
Supplies	66,750	90,783	91,669	27,339	91,479	91,479
Electricity and Gas	51,127	65,782	55,182	19,501	65,782	65,782
Contracts & Other Payments	273,320	321,432	330,967	98,869	357,219	357,219
Non-Capital Equipment	1,984	4,249	4,363	790	4,249	4,249
Total Operating Expenses	<u>608,364</u>	<u>736,218</u>	<u>736,153</u>	<u>256,467</u>	<u>756,863</u>	<u>756,863</u>
Operating Income (Loss)	<u>896,088</u>	<u>1,025,706</u>	<u>1,025,771</u>	<u>688,615</u>	<u>1,051,339</u>	<u>1,051,339</u>
Non-Operating Revenues (Expenses)						
Interest Income	22,836	25,579	25,579	20,067	33,579	33,579
Sale of Property, Mains & Scrap	1,913	1,495	1,495	212	959	959
Other	23,839	21,607	21,607	12,052	22,456	22,456
Impact Fees	56,944	25,000	25,000	21,313	37,524	37,524
CWA & TRA Contracts (Prin.&Int.)	(6,356)	(6,351)	(6,351)	(893)	(6,351)	(6,351)
Total Non-Operating Rev (Exp)	<u>99,176</u>	<u>67,330</u>	<u>67,330</u>	<u>52,751</u>	<u>88,168</u>	<u>88,168</u>
Income (Loss) Before Operating Transfers	<u>995,264</u>	<u>1,093,036</u>	<u>1,093,102</u>	<u>741,366</u>	<u>1,139,507</u>	<u>1,139,507</u>
Operating Transfers						
System Debt Service Transfer	550,491	597,949	597,949	273,905	581,087	581,087
CWA & TRA Contracts (P & I) Luce Bayou	12,295	6,937	6,937	2,492	6,937	6,937
Transfer to PIB - Water & Sewer	4,898	2,862	2,862	133	2,862	2,862
Transfer to Capital Project Fund	300,000	279,218	279,204	230,000	279,218	279,218
Pension Liability Prin & Int	8,123	8,254	8,254	725	8,254	8,254
Equipment Acquisition	26,780	92,484	92,563	7,651	92,484	92,484
Transfer to Storm Water	49,147	49,735	49,735	16,145	49,735	49,735
Transfer to Special Revenue	350	350	350	175	350	350
Total Operating Transfers	<u>952,083</u>	<u>1,037,788</u>	<u>1,037,853</u>	<u>531,227</u>	<u>1,020,926</u>	<u>1,020,926</u>
Net Current Activity						
Operating Fund Only	<u>\$ 43,180</u>	<u>\$ 55,248</u>	<u>\$ 55,248</u>	<u>\$ 210,139</u>	<u>\$ 118,581</u>	<u>\$ 118,581</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 December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Interfund Services	\$ 0	\$ 600	\$ 600	\$ 0	\$ 600	\$ 600
Miscellaneous	(206)	15	15	1	15	15
Total Revenues	<u>(206)</u>	<u>615</u>	<u>615</u>	<u>1</u>	<u>615</u>	<u>615</u>
Expenditures						
Personnel	23,941	28,944	28,944	12,710	26,942	26,942
Supplies	806	982	1,302	355	1,136	1,136
Other Services	15,402	18,440	18,346	5,908	18,499	18,499
Capital Outlay	1,816	11,096	10,870	528	10,883	10,883
Total Expenditures	<u>41,965</u>	<u>59,462</u>	<u>59,462</u>	<u>19,502</u>	<u>57,459</u>	<u>57,459</u>
Net Current Activity	(42,171)	(58,847)	(58,847)	(19,501)	(56,844)	(56,844)
Other Financing Sources (Uses)						
Interest Income	160	130	130	143	145	145
Transfers In - CUS	49,147	49,735	49,735	16,145	49,735	49,735
Transfers In - DD&SRF	13,000	14,000	14,000	7,000	14,000	14,000
Debt Service Principal	(1,753)	(1,759)	(1,759)	(307)	(1,759)	(1,759)
Transfer Out -Discretionary Debt	(15,224)	(14,843)	(14,843)	(3,704)	(14,843)	(14,843)
Total Other Financing Sources (Uses)	<u>45,330</u>	<u>47,263</u>	<u>47,263</u>	<u>19,277</u>	<u>47,278</u>	<u>47,278</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	3,159	(11,584)	(11,584)	(224)	(9,566)	(9,566)
Fund Balance, Beginning of Year	<u>8,922</u>	<u>12,081</u>	<u>12,081</u>	<u>12,081</u>	<u>12,081</u>	<u>12,081</u>
Fund Balance, End of Year	<u>\$ 12,081</u>	<u>\$ 497</u>	<u>\$ 497</u>	<u>\$ 11,857</u>	<u>\$ 2,515</u>	<u>\$ 2,515</u>

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

About the Fund:

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

Dedicated Drainage & Street Renewal Fund (Ad - Valorem)
For the period ending December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Expenditures						
Capital Outlay	\$ 6,142	\$ 18,389	\$ 24,556	\$ 3,931	\$ 24,556	\$ 24,556
Other Services	126	230	230	160	275	275
Total Expenditures	<u>6,268</u>	<u>18,619</u>	<u>24,786</u>	<u>4,091</u>	<u>24,831</u>	<u>24,831</u>
Net Current Activity	(6,268)	(18,619)	(24,786)	(4,091)	(24,831)	(24,831)
Other Financing Sources (Uses)						
Other Revenue	100	0	0	0	0	0
Interest Income	954	1,000	1,000	922	1,500	1,500
Transfers In - General Fund	76,215	123,150	123,150	0	123,150	123,150
Transfers Out - Capital Projects	(75,975)	(100,500)	(94,333)	(34,769)	(94,258)	(94,258)
Transfers Out Ch380 Trans Other Fund	(4,886)	(5,032)	(5,032)	(1,057)	(5,032)	(5,032)
Total Other Financing Sources (Uses)	<u>(3,592)</u>	<u>18,618</u>	<u>24,786</u>	<u>(34,905)</u>	<u>25,361</u>	<u>25,361</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(9,860)	(0)	(0)	(38,996)	530	530
Fund Balance, Beginning of Year	<u>95,296</u>	<u>85,436</u>	<u>85,436</u>	<u>85,436</u>	<u>85,436</u>	<u>85,436</u>
Fund Balance, End of Year	<u>\$ 85,436</u>	<u>\$ 85,436</u>	<u>\$ 85,436</u>	<u>\$ 46,440</u>	<u>\$ 85,966</u>	<u>\$ 85,966</u>

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

	FY2024		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund (\$0.118 equivalent of City's Ad Valorem Tax Levy)	\$ 222,002	\$ 222,002	\$ 0
Less Street & Drainage Debt Service (General Fund)	<u>(98,852)</u>	<u>(98,852)</u>	<u>0</u>
Captured Revenues * (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>\$ 123,150</u>	<u>\$ 123,150</u>	<u>\$ 0</u>

Note:
Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31) is \$3.216 billion. The portion of the debt associated with drainage and street improvements is estimated at \$521 million.

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

Dedicated Drainage & Street Renewal Fund - Drainage Charge
For the period ending December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Drainage Charge Revenue *	\$ 107,057	\$ 112,700	\$ 112,700	\$ 53,866	\$ 112,700	\$ 112,700
Interfund Drainage Fee	7,846	7,791	7,791	3,903	7,791	7,791
Operating Recoveries & Refunds	0	2	2	0	2	2
Total Revenues	<u>114,903</u>	<u>120,493</u>	<u>120,493</u>	<u>57,769</u>	<u>120,493</u>	<u>120,493</u>
Expenditures						
Personnel	1,971	2,095	2,095	1,194	2,396	2,396
Supplies	89	77	77	1	78	78
Other Services	1,643	6,138	6,138	567	5,837	5,837
Capital Outlay	0	3	177	0	3	3
Total Expenditures	<u>3,703</u>	<u>8,313</u>	<u>8,487</u>	<u>1,763</u>	<u>8,313</u>	<u>8,313</u>
Net Current Activity	111,200	112,180	112,006	56,006	112,180	112,180
Other Financing Sources (Uses)						
Interest Income	3,557	2,200	2,200	3,195	6,000	6,000
Transfers In - General Fund	740	0	0	0	0	0
Transfers In - Special Revenue Fund	0	0	0	0	13	13
Debt Service Interest	0	(98)	(98)	0	(98)	(98)
Transfers Out - Comm'l Paper Agent Fees	(520)	(450)	(450)	(173)	(450)	(450)
Transfers Out - Capital Projects	(52,857)	(104,600)	(104,426)	(30,175)	(104,600)	(104,600)
Transfers Out - To Storm Water	(13,000)	(14,000)	(14,000)	(7,000)	(14,000)	(14,000)
Total Other Financing Sources (Uses)	<u>(62,080)</u>	<u>(116,948)</u>	<u>(116,774)</u>	<u>(34,153)</u>	<u>(113,135)</u>	<u>(113,135)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	49,120	(4,768)	(4,768)	21,853	(955)	(955)
Fund Balance, Beginning of Year	<u>149,554</u>	<u>198,674</u>	<u>198,674</u>	<u>198,674</u>	<u>198,674</u>	<u>198,674</u>
Fund Balance, End of Year	<u>\$ 198,674</u>	<u>\$ 193,906</u>	<u>\$ 193,906</u>	<u>\$ 220,527</u>	<u>\$ 197,719</u>	<u>\$ 197,719</u>

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

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

Dedicated Drainage & Street Renewal Fund - Metro ET AL
For the period ending December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Charges for Services	\$ 749	\$ 1,114	\$ 1,114	\$ 88	\$ 1,114	\$ 1,114
Street Milling and Sales Earnings	386	0	0	228	228	228
Metro Intergovernmental Revenue	70,682	87,885	87,885	30,556	87,885	87,885
Operating Recoveries & Refunds	31	37	37	4	37	37
Miscellaneous/Other	27	60	60	15	60	60
Total Revenues	<u>71,875</u>	<u>89,096</u>	<u>89,096</u>	<u>30,891</u>	<u>89,324</u>	<u>89,324</u>
Expenditures						
Personnel	36,333	43,105	43,105	18,222	39,629	39,629
Supplies	11,912	11,910	12,353	6,186	11,749	11,749
Other Services	21,953	33,823	33,394	10,173	34,167	34,167
Capital Outlay	23,390	1,057	1,043	160	1,182	1,182
Total Expenditures	<u>93,588</u>	<u>89,895</u>	<u>89,895</u>	<u>34,741</u>	<u>86,727</u>	<u>86,727</u>
Net Current Activity	(21,713)	(799)	(799)	(3,851)	2,598	2,598
Other Financing Sources (Uses)						
Transfers Out - Special Revenue	<u>23,111</u>	<u>(2,142)</u>	<u>(2,142)</u>	<u>0</u>	<u>(2,142)</u>	<u>(2,142)</u>
Total Other Financing Sources (Uses)	<u>23,111</u>	<u>(2,142)</u>	<u>(2,142)</u>	<u>0</u>	<u>(2,142)</u>	<u>(2,142)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)						
	1,398	(2,941)	(2,941)	(3,851)	456	456
Fund Balance, Beginning of Year	<u>1,977</u>	<u>3,375</u>	<u>3,375</u>	<u>3,375</u>	<u>3,375</u>	<u>3,375</u>
Fund Balance, End of Year	<u>\$ 3,375</u>	<u>\$ 434</u>	<u>\$ 434</u>	<u>\$ (476)</u>	<u>\$ 3,831</u>	<u>\$ 3,831</u>

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

About the Fund:

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



Health Benefits Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
City Medical Plans	\$ 379,810	\$ 399,909	\$ 399,909	\$ 195,849	\$ 399,871	\$ 399,871
City Dental Plans	11,720	11,885	11,885	5,977	11,885	11,885
City Life Insurance Plans	8,235	8,660	8,660	4,276	8,660	8,660
Vision	3,543	3,683	3,683	1,784	3,683	3,683
Health Flexible Spending Account	4,137	4,829	4,829	2,479	4,829	4,829
Dependent Care Reimbursement	308	310	310	178	310	310
Operating Revenues	<u>407,753</u>	<u>429,276</u>	<u>429,276</u>	<u>210,543</u>	<u>429,238</u>	<u>429,238</u>
Operating Expenses						
Medicare Advantage	23,025	25,130	25,130	11,713	25,130	25,130
City Medical Plan Claims - Cigna	330,346	367,823	367,823	171,990	367,823	367,823
City Dental Plan Claims	11,720	11,885	11,885	5,976	11,885	11,885
Vision	3,543	3,683	3,683	1,784	3,683	3,683
City Life Insurance Plans	8,235	8,660	8,660	4,310	8,660	8,660
Administrative Costs	8,491	9,690	9,690	2,877	9,690	9,690
Health Flexible Spending Account	4,228	4,927	4,927	2,534	4,927	4,927
Dependent Care	311	313	313	180	313	313
Operating Expenses	<u>389,899</u>	<u>432,110</u>	<u>432,110</u>	<u>201,363</u>	<u>432,110</u>	<u>432,110</u>
Operating Income (Loss)	17,854	(2,834)	(2,834)	9,180	(2,872)	(2,872)
Non-Operating Revenues (Expenses)						
Interest Income	1,531	900	900	1,273	2,353	2,353
Prior Year Expense Recovery	0	0	0	0	0	0
Miscellaneous Revenue	909	0	0	916	916	916
Non-Operating Revenues (Expenses)	<u>2,440</u>	<u>900</u>	<u>900</u>	<u>2,189</u>	<u>3,269</u>	<u>3,269</u>
Net Income (Loss)	20,294	(1,934)	(1,934)	11,369	397	397
Net Assets, Beginning of Year	20,566	40,860	40,860	40,860	40,860	40,860
Net Assets, End of Year	<u>\$ 40,860</u>	<u>\$ 38,926</u>	<u>\$ 38,926</u>	<u>\$ 52,229</u>	<u>\$ 41,257</u>	<u>\$ 41,257</u>

About the Fund:

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

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

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

Long-Term Disability Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 1,239	\$ 1,238	\$ 1,238	\$ 624	\$ 1,238	\$ 1,238
Operating Revenues	<u>1,239</u>	<u>1,238</u>	<u>1,238</u>	<u>624</u>	<u>1,238</u>	<u>1,238</u>
Operating Expenses						
Management Consulting Services	25	33	33	0	33	33
Claims Payment Services	110	134	134	36	134	134
Employee Medical Claims	912	1,034	1,034	466	1,034	1,034
Operating Expenses	<u>1,047</u>	<u>1,201</u>	<u>1,201</u>	<u>502</u>	<u>1,201</u>	<u>1,201</u>
Operating Income (Loss)	192	38	38	122	38	38
Non-Operating Revenues (Expenses)						
Interest Income	162	121	121	127	253	253
Miscellaneous Revenue	2	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>164</u>	<u>121</u>	<u>121</u>	<u>127</u>	<u>253</u>	<u>253</u>
Net Income (Loss)	356	159	159	249	291	291
Net Assets, Beginning of Year	<u>8,552</u>	<u>8,908</u>	<u>8,908</u>	<u>8,908</u>	<u>8,908</u>	<u>8,908</u>
Net Assets, End of Year	\$ <u>8,908</u>	\$ <u>9,067</u>	\$ <u>9,067</u>	\$ <u>9,157</u>	\$ <u>9,199</u>	\$ <u>9,199</u>

About the Fund:

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

Property and Casualty Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Controller's Projection	Finance Projection
		Adopted Budget	Current Budget	YTD			
Operating Revenues							
Interfund Legal Services	\$ 18,658	\$ 29,068	\$ 29,068	\$ 5,737	\$ 29,068	\$ 29,068	
Interfund Insurance Fees	26,662	37,185	37,185	1,159	37,185	37,185	
Operating Revenues	<u>45,320</u>	<u>66,253</u>	<u>66,253</u>	<u>6,896</u>	<u>66,253</u>	<u>66,253</u>	
Operating Expenses							
Personnel	9,888	11,512	11,512	5,309	11,512	11,512	
Supplies	93	118	107	34	107	107	
Services:							
Insurance Fees/Adm.	25,599	35,772	35,772	617	35,772	35,772	
Claims and Judgments	5,947	10,275	10,275	2,958	10,275	10,275	
Other Services	3,854	8,576	8,586	1,374	8,586	8,586	
Non-Capital Outlay	0	0	1	0	1	1	
Operating Expenses	<u>45,381</u>	<u>66,253</u>	<u>66,253</u>	<u>10,292</u>	<u>66,253</u>	<u>66,253</u>	
Operating Income (Loss)	(61)	0	0	(3,396)	0	0	
Nonoperating Revenues (Expenses)							
Other	61	0	0	0	0	0	
Nonoperating Revenues (Expenses)	<u>61</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Net Income (Loss)	0	0	0	(3,396)	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>\$ (3,396)</u>	<u>\$ 0</u>	<u>\$ 0</u>	

About the Fund:

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

Workers' Compensation Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Contributions	\$ 29,843	\$ 39,999	\$ 39,999	\$ 15,354	\$ 39,981	\$ 39,981
Operating Revenues	<u>29,843</u>	<u>39,999</u>	<u>39,999</u>	<u>15,354</u>	<u>39,981</u>	<u>39,981</u>
Operating Expenses						
Personnel	5,831	7,324	7,324	3,060	7,324	7,324
Supplies	52	87	87	16	87	87
Current Year Claims	25,781	34,958	34,958	13,169	34,958	34,958
Services	1,219	1,197	1,195	623	1,195	1,195
Capital Outlay	34	91	92	4	92	92
Non-Capital Outlay	20	8	9	0	9	9
Operating Expenses	<u>32,937</u>	<u>43,665</u>	<u>43,665</u>	<u>16,872</u>	<u>43,665</u>	<u>43,665</u>
Operating Income (Loss)	(3,094)	(3,666)	(3,666)	(1,518)	(3,684)	(3,684)
Non-Operating Revenues (Expenses)						
Interest Income	58	11	11	23	29	29
Other	3,036	3,655	3,655	1,413	3,655	3,655
Non-Operating Revenues (Expenses)	<u>3,094</u>	<u>3,666</u>	<u>3,666</u>	<u>1,436</u>	<u>3,684</u>	<u>3,684</u>
Net Income (Loss)	0	0	0	(82)	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>\$ (82)</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

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



Asset Forfeiture Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 4,762	\$ 2,014	\$ 2,014	\$ 1,388	\$ 2,014	\$ 2,014
Interest Income	117	7	7	101	106	106
Total Revenues	<u>4,879</u>	<u>2,021</u>	<u>2,021</u>	<u>1,489</u>	<u>2,121</u>	<u>2,121</u>
Expenditures						
Personnel	1,851	2,940	2,940	896	2,940	2,940
Supplies	579	573	573	71	543	543
Other Services	1,049	905	905	148	913	913
Capital Purchases	57	0	112	0	174	174
Non-Capital Purchases	29	1,882	1,770	0	1,730	1,730
Total Expenditures	<u>3,565</u>	<u>6,300</u>	<u>6,300</u>	<u>1,115</u>	<u>6,300</u>	<u>6,300</u>
Net Current Activity	1,314	(4,279)	(4,279)	374	(4,179)	(4,179)
Fund Balance, Beginning of Year	<u>5,619</u>	<u>6,933</u>	<u>6,933</u>	<u>6,933</u>	<u>6,933</u>	<u>6,933</u>
Fund Balance, End of Year	<u>\$ 6,933</u>	<u>\$ 2,654</u>	<u>\$ 2,654</u>	<u>\$ 7,307</u>	<u>\$ 2,753</u>	<u>\$ 2,753</u>

Auto Dealers Special Revenue Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	\$ 2,837	\$ 2,731	\$ 2,731	\$ 1,142	\$ 2,731	\$ 2,731
Vehicle Storage Notification	369	352	352	152	352	352
Vehicle Auction Fees	416	441	441	187	441	441
Interest Income	199	96	96	190	200	200
Other	8,309	6,996	6,996	3,749	8,003	8,003
Total Revenues	<u>12,130</u>	<u>10,616</u>	<u>10,616</u>	<u>5,420</u>	<u>11,727</u>	<u>11,727</u>
Expenditures						
Personnel	4,456	5,098	5,098	2,319	5,098	5,098
Supplies	366	420	420	335	420	420
Other Services	2,165	2,560	2,560	1,146	2,560	2,560
Capital Purchases	14	2,347	2,347	0	2,347	2,347
Total Expenditures	<u>7,001</u>	<u>10,425</u>	<u>10,425</u>	<u>3,800</u>	<u>10,425</u>	<u>10,425</u>
Other Financing Sources (Uses)						
Transfers Out	<u>(1,900)</u>	<u>(2,200)</u>	<u>(2,200)</u>	<u>(1,358)</u>	<u>(2,200)</u>	<u>(2,200)</u>
Total Other Financing Sources (Uses)	<u>(1,900)</u>	<u>(2,200)</u>	<u>(2,200)</u>	<u>(1,358)</u>	<u>(2,200)</u>	<u>(2,200)</u>
Net Current Activity	3,229	(2,009)	(2,009)	262	(898)	(898)
Fund Balance, Beginning of Year	<u>6,993</u>	<u>10,222</u>	<u>10,222</u>	<u>10,222</u>	<u>10,222</u>	<u>10,222</u>
Fund Balance, End of Year	<u>\$ 10,222</u>	<u>\$ 8,213</u>	<u>\$ 8,213</u>	<u>\$ 10,484</u>	<u>\$ 9,324</u>	<u>\$ 9,324</u>

BARC Special Revenue Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Controller's Projection	Finance Projection
		Adopted Budget	Current Budget	YTD			
Revenues							
Licenses & Fees	\$ 1,033	\$ 1,135	\$ 1,135	\$ 422	\$ 1,135	\$ 1,135	
Interest	11	10	10	10	10	10	
Animal Adoption	108	85	85	57	85	85	
Contributions	263	149	149	74	149	149	
Other Revenue	1	0	0	46	46	46	
Total Revenues	<u>1,416</u>	<u>1,379</u>	<u>1,379</u>	<u>609</u>	<u>1,425</u>	<u>1,425</u>	
Expenditures							
Personnel	8,771	9,776	9,776	4,728	9,913	9,913	
Supplies	1,095	1,272	1,261	525	1,261	1,261	
Other Services	3,542	4,055	4,055	1,740	4,071	4,071	
Capital Outlay	0	590	590	4	594	594	
Non-Capital Outlay	6	0	12	1	8	8	
Total Expenditures	<u>13,414</u>	<u>15,693</u>	<u>15,693</u>	<u>6,998</u>	<u>15,847</u>	<u>15,847</u>	
Net Current Activity	(11,998)	(14,314)	(14,314)	(6,389)	(14,422)	(14,422)	
Other Financing Sources (Uses)							
Operating Transfers - In	<u>11,679</u>	<u>12,768</u>	<u>12,768</u>	<u>6,634</u>	<u>12,922</u>	<u>12,922</u>	
Total Other Financing Sources (Uses)	<u>11,679</u>	<u>12,768</u>	<u>12,768</u>	<u>6,634</u>	<u>12,922</u>	<u>12,922</u>	
Net Current Activity	(319)	(1,546)	(1,546)	245	(1,500)	(1,500)	
Fund Balance, Beginning of Year	<u>1,836</u>	<u>1,517</u>	<u>1,517</u>	<u>1,517</u>	<u>1,517</u>	<u>1,517</u>	
Fund Balance, End of Year	<u>\$ 1,517</u>	<u>\$ (29)</u>	<u>\$ (29)</u>	<u>\$ 1,762</u>	<u>\$ 17</u>	<u>\$ 17</u>	

Bayou Greenway 2020 Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Controller's Projection	Finance Projection
		Adopted Budget	Current Budget	YTD			
Revenues							
Charges for Services	\$ 1,034	\$ 1,066	\$ 1,066	\$ 480	\$ 1,066	\$ 1,066	
Interest	29	22	22	22	22	22	
Total Revenues	<u>1,063</u>	<u>1,088</u>	<u>1,088</u>	<u>502</u>	<u>1,088</u>	<u>1,088</u>	
Expenditures							
Personnel	955	1,025	1,025	496	1,025	1,025	
Supplies	23	47	47	18	47	47	
Other Services	2	58	58	15	58	58	
Capital Outlay	0	140	140	0	140	140	
Total Expenditures	<u>980</u>	<u>1,270</u>	<u>1,270</u>	<u>529</u>	<u>1,270</u>	<u>1,270</u>	
Net Current Activity	83	(182)	(182)	(27)	(182)	(182)	
Fund Balance, Beginning of Year	<u>1,487</u>	<u>1,570</u>	<u>1,570</u>	<u>1,570</u>	<u>1,570</u>	<u>1,570</u>	
Fund Balance, End of Year	<u>\$ 1,570</u>	<u>\$ 1,388</u>	<u>\$ 1,388</u>	<u>\$ 1,543</u>	<u>\$ 1,388</u>	<u>\$ 1,388</u>	

Building Inspection Special Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Permits and Licenses	\$ 75,040	\$ 73,761	\$ 73,761	\$ 36,267	\$ 74,559	\$ 74,559
Charges for Services	20,927	20,522	20,522	11,220	21,972	21,972
Other	2,997	3,720	3,720	1,678	3,418	3,418
Interest Income	436	296	296	320	375	375
Total Revenues	<u>99,400</u>	<u>98,299</u>	<u>98,299</u>	<u>49,485</u>	<u>100,324</u>	<u>100,324</u>
Expenditures						
Personnel	68,049	73,594	73,594	34,849	70,639	70,639
Supplies	276	316	316	266	447	447
Other Services	20,596	24,801	24,815	8,521	24,710	24,710
Capital Outlay	216	1,690	1,690	12	1,248	1,248
Non-Capital Outlay	818	503	503	246	404	404
Total Expenditures	<u>89,955</u>	<u>100,904</u>	<u>100,918</u>	<u>43,895</u>	<u>97,449</u>	<u>97,449</u>
Net Current Activity	9,445	(2,605)	(2,619)	5,590	2,876	2,876
Other Financing Sources (Uses)						
Transfer to Capital Project	(1,787)	(1,805)	(1,805)	(529)	(1,805)	(1,805)
Operating Transfers Out	(5,447)	(5,594)	(5,580)	(8,411)	(8,518)	(8,518)
Operating Transfers In	2	0	0	69	69	69
Total Other Financing Sources (Uses)	<u>(7,232)</u>	<u>(7,399)</u>	<u>(7,385)</u>	<u>(8,870)</u>	<u>(10,254)</u>	<u>(10,254)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	2,213	(10,004)	(10,004)	(3,280)	(7,379)	(7,379)
Fund Balance, Beginning of Year	<u>18,502</u>	<u>20,715</u>	<u>20,715</u>	<u>20,715</u>	<u>20,715</u>	<u>20,715</u>
Fund Balance, End of Year	<u>\$ 20,715</u>	<u>\$ 10,711</u>	<u>\$ 10,711</u>	<u>\$ 17,435</u>	<u>\$ 13,336</u>	<u>\$ 13,336</u>

Cable Television Special Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,871	\$ 3,727	\$ 3,727	\$ 762	\$ 3,739	\$ 3,739
Total Revenues	<u>3,871</u>	<u>3,727</u>	<u>3,727</u>	<u>762</u>	<u>3,739</u>	<u>3,739</u>
Expenditures						
Maintenance and Operations	3,496	3,975	3,975	1,004	3,975	3,975
Capital Purchases	319	2,161	2,161	873	2,161	2,161
Total Expenditures	<u>3,815</u>	<u>6,136</u>	<u>6,136</u>	<u>1,877</u>	<u>6,136</u>	<u>6,136</u>
Net Current Activity	56	(2,409)	(2,409)	(1,115)	(2,397)	(2,397)
Fund Balance, Beginning of Year	<u>5,918</u>	<u>5,974</u>	<u>5,974</u>	<u>5,974</u>	<u>5,974</u>	<u>5,974</u>
Fund Balance, End of Year	<u>\$ 5,974</u>	<u>\$ 3,565</u>	<u>\$ 3,565</u>	<u>\$ 4,859</u>	<u>\$ 3,577</u>	<u>\$ 3,577</u>

Child Safety Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Interest on Investments	\$ 16	\$ 15	\$ 15	\$ 17	\$ 31	\$ 31
Municipal Courts Collections	2,533	2,566	2,566	972	2,566	2,566
Harris County Collections	682	675	675	307	675	675
Total Revenues	<u>3,231</u>	<u>3,256</u>	<u>3,256</u>	<u>1,296</u>	<u>3,272</u>	<u>3,272</u>
Expenditures						
School Crossing Guard Program	3,180	3,255	3,255	545	3,272	3,272
Miscellaneous Parts and Supplies	0	1	1	0	0	
Total Expenditures	<u>3,180</u>	<u>3,256</u>	<u>3,256</u>	<u>545</u>	<u>3,272</u>	<u>3,272</u>
Net Current Activity	51	0	0	751	0	0
Fund Balance, Beginning of Year	0	51	51	51	51	51
Fund Balance, End of Year	<u>\$ 51</u>	<u>\$ 51</u>	<u>\$ 51</u>	<u>\$ 802</u>	<u>\$ 51</u>	<u>\$ 51</u>

Container Lease Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Charges for Services	\$ 4,734	\$ 4,692	\$ 4,692	\$ 2,454	\$ 4,692	\$ 4,692
Interest Income	33	35	35	41	41	41
Total Revenues	<u>4,767</u>	<u>4,727</u>	<u>4,727</u>	<u>2,495</u>	<u>4,733</u>	<u>4,733</u>
Expenditures						
Personnel	766	894	894	375	894	894
Supplies	31	94	94	28	81	81
Other Services	66	135	135	37	147	147
Capital Outlay	2,217	2,500	2,500	2	2,500	2,500
Total Expenditures	<u>3,080</u>	<u>3,622</u>	<u>3,622</u>	<u>442</u>	<u>3,622</u>	<u>3,622</u>
Net Current Activity	1,687	1,105	1,105	2,054	1,111	1,111
Fund Balance, Beginning of Year	0	1,687	1,687	1,687	1,687	1,687
Fund Balance, End of Year	<u>\$ 1,687</u>	<u>\$ 2,792</u>	<u>\$ 2,792</u>	<u>\$ 3,741</u>	<u>\$ 2,798</u>	<u>\$ 2,798</u>

Contractor Responsibility Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	Adopted Budget	Current Budget	FY2024		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,124	\$ 922	\$ 922	\$ 665	\$ 938	\$ 938
Total Revenues	<u>1,124</u>	<u>922</u>	<u>922</u>	<u>665</u>	<u>938</u>	<u>938</u>
Expenditures						
Personnel	149	170	170	84	170	170
Supplies	0	1	1	0	1	1
Other Services	257	421	421	170	421	421
Debt Services and Other Uses	630	400	400	0	400	400
Total Expenditures	<u>1,036</u>	<u>992</u>	<u>992</u>	<u>254</u>	<u>992</u>	<u>992</u>
Net Current Activity	88	(70)	(70)	411	(54)	(54)
Fund Balance, Beginning of Year	<u>1,415</u>	<u>1,503</u>	<u>1,503</u>	<u>1,503</u>	<u>1,503</u>	<u>1,503</u>
Fund Balance, End of Year	<u>\$ 1,503</u>	<u>\$ 1,433</u>	<u>\$ 1,433</u>	<u>\$ 1,914</u>	<u>\$ 1,449</u>	<u>\$ 1,449</u>

Essential Public Health Services Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	Adopted Budget	Current Budget	FY2024		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 26,369	\$ 9,613	\$ 9,613	\$ 638	\$ 10,338	\$ 10,338
Total Revenues	<u>26,369</u>	<u>9,613</u>	<u>9,613</u>	<u>638</u>	<u>10,338</u>	<u>10,338</u>
Expenditures						
Personnel	9,119	17,553	17,553	4,707	17,553	17,553
Supplies	272	366	371	75	371	371
Other Services	2,170	4,089	4,084	1,069	4,084	4,084
Non-Capital Purchases	0	4	4	0	4	4
Capital Purchases	0	30	30	0	30	30
Total Expenditures	<u>11,561</u>	<u>22,042</u>	<u>22,042</u>	<u>5,851</u>	<u>22,042</u>	<u>22,042</u>
Net Current Activity	14,808	(12,429)	(12,429)	(5,213)	(11,704)	(11,704)
Fund Balance, Beginning of Year	<u>33,280</u>	<u>48,088</u>	<u>48,088</u>	<u>48,088</u>	<u>48,088</u>	<u>48,088</u>
Fund Balance, End of Year	<u>\$ 48,088</u>	<u>\$ 35,659</u>	<u>\$ 35,659</u>	<u>\$ 42,875</u>	<u>\$ 36,384</u>	<u>\$ 36,384</u>

Forensic Transition Special Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Services	\$ 318	\$ 344	\$ 344	\$ 83	\$ 367	\$ 367
Recoveries & Refunds	1	0	0	(35)	0	0
Total Revenues	<u>319</u>	<u>344</u>	<u>344</u>	<u>48</u>	<u>367</u>	<u>367</u>
Expenditures						
Personnel	311	339	339	162	362	362
Other Services	8	5	5	2	5	5
Total Expenditures	<u>319</u>	<u>344</u>	<u>344</u>	<u>164</u>	<u>367</u>	<u>367</u>
Net Current Activity	(0)	0	0	(116)	0	0
Fund Balance, Beginning of Year	<u>18</u>	<u>18</u>	<u>18</u>	<u>18</u>	<u>18</u>	<u>18</u>
Fund Balance, End of Year	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ (98)</u>	<u>\$ 18</u>	<u>\$ 18</u>

Health Special Revenue Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,754	\$ 5,313	\$ 5,313	\$ 2,730	\$ 5,313	\$ 5,313
Total Revenues	<u>3,754</u>	<u>5,313</u>	<u>5,313</u>	<u>2,730</u>	<u>5,313</u>	<u>5,313</u>
Expenditures						
Personnel	1,956	5,407	5,407	2,194	5,407	5,407
Supplies	110	138	173	90	173	173
Other Services	2,725	4,433	4,433	1,122	4,433	4,433
Non-Capital Purchases	72	99	64	0	64	64
Capital Purchases	12	547	547	0	547	547
Total Expenditures	<u>4,875</u>	<u>10,624</u>	<u>10,624</u>	<u>3,406</u>	<u>10,624</u>	<u>10,624</u>
Operating Transfers						
Operating Transfers In (Out)	<u>3,430</u>	<u>2,503</u>	<u>2,503</u>	<u>0</u>	<u>2,503</u>	<u>2,503</u>
Total Operating Transfers	<u>3,430</u>	<u>2,503</u>	<u>2,503</u>	<u>0</u>	<u>2,503</u>	<u>2,503</u>
Net Current Activity	2,309	(2,808)	(2,808)	(676)	(2,808)	(2,808)
Fund Balance, Beginning of Year	<u>3,992</u>	<u>6,301</u>	<u>6,301</u>	<u>6,301</u>	<u>6,301</u>	<u>6,301</u>
Fund Balance, End of Year	<u>\$ 6,301</u>	<u>\$ 3,493</u>	<u>\$ 3,493</u>	<u>\$ 5,625</u>	<u>\$ 3,493</u>	<u>\$ 3,493</u>

Historic Preservation Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Interest Income	\$ 35	\$ 20	\$ 20	\$ 28	\$ 28	\$ 28
Charges for Services	216	200	200	166	200	200
Total Revenues	<u>251</u>	<u>220</u>	<u>220</u>	<u>194</u>	<u>228</u>	<u>228</u>
Expenditures						
Supplies & Other Services	134	475	475	54	475	475
Total Expenditures	<u>134</u>	<u>475</u>	<u>475</u>	<u>54</u>	<u>475</u>	<u>475</u>
Net Current Activity	117	(255)	(255)	140	(247)	(247)
Fund Balance, Beginning of Year	<u>1,844</u>	<u>1,961</u>	<u>1,961</u>	<u>1,961</u>	<u>1,961</u>	<u>1,961</u>
Fund Balance, End of Year	<u>\$ 1,961</u>	<u>\$ 1,706</u>	<u>\$ 1,706</u>	<u>\$ 2,101</u>	<u>\$ 1,714</u>	<u>\$ 1,714</u>

Houston Emergency Center Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 27,736	\$ 29,804	\$ 29,804	\$ 13,427	\$ 29,804	\$ 29,804
Total Revenues	<u>27,736</u>	<u>29,804</u>	<u>29,804</u>	<u>13,427</u>	<u>29,804</u>	<u>29,804</u>
Expenditures						
Maintenance and Operations	27,117	33,007	33,007	14,462	33,007	33,007
Total Expenditures	<u>27,117</u>	<u>33,007</u>	<u>33,007</u>	<u>14,462</u>	<u>33,007</u>	<u>33,007</u>
Net Current Activity	619	(3,203)	(3,203)	(1,035)	(3,203)	(3,203)
Fund Balance, Beginning of Year	<u>4,402</u>	<u>5,021</u>	<u>5,021</u>	<u>5,021</u>	<u>5,021</u>	<u>5,021</u>
Fund Balance, End of Year	<u>\$ 5,021</u>	<u>\$ 1,818</u>	<u>\$ 1,818</u>	<u>\$ 3,986</u>	<u>\$ 1,818</u>	<u>\$ 1,818</u>

Houston Opioid Abatement Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Revenues	\$ 0	\$ 0	\$ 2,204	\$ 2,204	\$ 2,204	\$ 2,204
Interest Income	0	0	0	19	32	32
Total Revenues	<u>0</u>	<u>0</u>	<u>2,204</u>	<u>2,223</u>	<u>2,236</u>	<u>2,236</u>
Expenses						
Personnel	0	0	495	27	495	495
Supplies	0	0	285	0	285	285
Other Services	0	0	1,405	160	1,405	1,405
Non-Capital Outlay	0	0	19	0	19	19
Total Expenses	<u>0</u>	<u>0</u>	<u>2,204</u>	<u>187</u>	<u>2,204</u>	<u>2,204</u>
Net Current Activity	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,036</u>	<u>32</u>	<u>32</u>
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,036</u>	<u>\$ 32</u>	<u>\$ 32</u>

Houston Transtar Center Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Grant Awards	\$ 2,267	\$ 1,688	\$ 1,688	\$ 501	\$ 1,688	\$ 1,688
Other Service Charges	937	937	937	220	937	937
Misc. Revenue	(3)	0	0	0	0	0
Interest Income	71	25	25	50	75	75
Total Revenues	<u>3,272</u>	<u>2,650</u>	<u>2,650</u>	<u>771</u>	<u>2,700</u>	<u>2,700</u>
Expenditures						
Maintenance and Operations	<u>3,381</u>	<u>3,427</u>	<u>3,427</u>	<u>1,454</u>	<u>3,289</u>	<u>3,289</u>
Total Expenditures	<u>3,381</u>	<u>3,427</u>	<u>3,427</u>	<u>1,454</u>	<u>3,289</u>	<u>3,289</u>
Net Current Activity	(109)	(777)	(777)	(683)	(589)	(589)
Fund Balance, Beginning of Year	<u>3,956</u>	<u>3,847</u>	<u>3,847</u>	<u>3,847</u>	<u>3,847</u>	<u>3,847</u>
Fund Balance, End of Year	<u>\$ 3,847</u>	<u>\$ 3,070</u>	<u>\$ 3,070</u>	<u>\$ 3,164</u>	<u>\$ 3,259</u>	<u>\$ 3,259</u>

Laboratory Operations and Maintenance Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 444	\$ 445	\$ 445	\$ 196	\$ 445	\$ 445
Total Revenues	<u>444</u>	<u>445</u>	<u>445</u>	<u>196</u>	<u>445</u>	<u>445</u>
Expenditures						
Supplies	142	164	164	4	164	164
Other Services	184	385	385	60	385	385
Total Expenditures	<u>326</u>	<u>549</u>	<u>549</u>	<u>64</u>	<u>549</u>	<u>549</u>
Net Current Activity	118	(104)	(104)	132	(104)	(104)
Fund Balance, Beginning of Year	<u>286</u>	<u>404</u>	<u>404</u>	<u>404</u>	<u>404</u>	<u>404</u>
Fund Balance, End of Year	<u>\$ 404</u>	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ 536</u>	<u>\$ 300</u>	<u>\$ 300</u>

Local Youth Diversion Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 704	\$ 619	\$ 619	\$ 339	\$ 619	\$ 619
Total Revenues	<u>704</u>	<u>619</u>	<u>619</u>	<u>339</u>	<u>619</u>	<u>619</u>
Expenditures						
Personnel	191	754	754	144	754	754
Supplies	11	20	20	4	20	20
Other Services and Charges	32	63	63	22	63	63
Non Capital Purchases	0	1	1	0	1	1
Total Expenditures	<u>234</u>	<u>838</u>	<u>838</u>	<u>170</u>	<u>838</u>	<u>838</u>
Net Current Activity	470	(219)	(219)	169	(219)	(219)
Fund Balance, Beginning of Year	<u>807</u>	<u>1,277</u>	<u>1,277</u>	<u>1,277</u>	<u>1,277</u>	<u>1,277</u>
Fund Balance, End of Year	<u>\$ 1,277</u>	<u>\$ 1,058</u>	<u>\$ 1,058</u>	<u>\$ 1,446</u>	<u>\$ 1,058</u>	<u>\$ 1,058</u>

Maintenance Renewal and Replacement Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 156	\$ 135	\$ 135	\$ 124	\$ 150	\$ 150
Other Revenue	500	550	550	35	550	550
Total Revenues	<u>656</u>	<u>685</u>	<u>685</u>	<u>159</u>	<u>700</u>	<u>700</u>
Expenses						
Personnel	6,081	9,886	9,886	3,415	9,886	9,886
Supplies	2,270	3,014	3,014	976	3,014	3,014
Other Services	26,316	28,945	28,945	7,357	28,945	28,945
Capital Purchases	128	0	0	0	0	0
Non-Capital Purchases	9	14	14	4	14	14
Total Expenses	<u>34,804</u>	<u>41,859</u>	<u>41,859</u>	<u>11,752</u>	<u>41,859</u>	<u>41,859</u>
Operating Transfers						
Operating Transfers In	31,592	42,942	42,942	21,471	42,942	42,942
Total Operating Transfers	<u>31,592</u>	<u>42,942</u>	<u>42,942</u>	<u>21,471</u>	<u>42,942</u>	<u>42,942</u>
Net Current Activity	(2,556)	1,768	1,768	9,878	1,783	1,783
Fund Balance, Beginning of Year	4,515	1,959	1,959	1,959	1,959	1,959
Fund Balance, End of Year	<u>\$ 1,959</u>	<u>\$ 3,727</u>	<u>\$ 3,727</u>	<u>\$ 11,837</u>	<u>\$ 3,742</u>	<u>\$ 3,742</u>

Municipal Court Building Security Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 655	\$ 570	\$ 570	\$ 315	\$ 570	\$ 570
Total Revenues	<u>655</u>	<u>570</u>	<u>570</u>	<u>315</u>	<u>570</u>	<u>570</u>
Expenditures						
Personnel	15	16	16	8	16	16
Other Services	429	473	473	(1)	473	473
Total Expenditures	<u>444</u>	<u>489</u>	<u>489</u>	<u>7</u>	<u>489</u>	<u>489</u>
Net Current Activity	211	81	81	308	81	81
Fund Balance, Beginning of Year	383	594	594	594	594	594
Fund Balance, End of Year	<u>\$ 594</u>	<u>\$ 675</u>	<u>\$ 675</u>	<u>\$ 902</u>	<u>\$ 675</u>	<u>\$ 675</u>

Municipal Court Technology Fee Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Municipal Court Fines	\$ 549	\$ 496	\$ 496	\$ 256	\$ 496	\$ 496
Interest Income	28	21	21	19	36	36
Misc.	200	200	200	0	200	200
Total Revenues	<u>777</u>	<u>717</u>	<u>717</u>	<u>275</u>	<u>732</u>	<u>732</u>
Expenditures						
Personnel	235	240	240	(1)	0	0
Supplies	0	10	10	0	10	10
Other Services	743	955	955	640	955	955
Equipment	0	115	115	0	355	355
Total Expenditures	<u>978</u>	<u>1,320</u>	<u>1,320</u>	<u>639</u>	<u>1,320</u>	<u>1,320</u>
Net Current Activity	(201)	(603)	(603)	(364)	(588)	(588)
Fund Balance, Beginning of Year	<u>1,792</u>	<u>1,591</u>	<u>1,591</u>	<u>1,591</u>	<u>1,591</u>	<u>1,591</u>
Fund Balance, End of Year	<u>\$ 1,591</u>	<u>\$ 988</u>	<u>\$ 988</u>	<u>\$ 1,227</u>	<u>\$ 1,003</u>	<u>\$ 1,003</u>

Municipal Jury Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Municipal Jury Revenue	\$ 13	\$ 11	\$ 11	\$ 6	\$ 11	\$ 11
Total Revenues	<u>13</u>	<u>11</u>	<u>11</u>	<u>6</u>	<u>11</u>	<u>11</u>
Expenses						
Personnel	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	13	11	11	6	11	11
Fund Balance, Beginning of Year	<u>22</u>	<u>35</u>	<u>35</u>	<u>35</u>	<u>35</u>	<u>35</u>
Fund Balance, End of Year	<u>\$ 35</u>	<u>\$ 46</u>	<u>\$ 46</u>	<u>\$ 41</u>	<u>\$ 46</u>	<u>\$ 46</u>

ParkHouston Special Revenue Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Parking Violations	\$ 8,935	\$ 10,186	\$ 10,186	\$ 4,115	\$ 10,186	\$ 10,186
Parking Fees	9,197	10,782	10,782	4,353	10,782	10,782
Permit Fees	256	268	268	109	268	268
Other Revenue	62	46	46	26	46	46
Interest Income	128	62	62	85	85	85
Total Revenues	<u>18,578</u>	<u>21,344</u>	<u>21,344</u>	<u>8,688</u>	<u>21,367</u>	<u>21,367</u>
Expenses						
Personnel	5,894	7,519	7,519	3,131	7,519	7,519
Supplies	416	403	403	91	403	403
Other Services	5,807	6,478	6,478	2,984	6,478	6,478
Capital Outlay	8	450	0	0	0	0
Non-Capital Outlay	2	90	90	9	90	90
Total Expenses	<u>12,127</u>	<u>14,940</u>	<u>14,490</u>	<u>6,215</u>	<u>14,490</u>	<u>14,490</u>
Net Current Activity	6,451	6,404	6,854	2,473	6,877	6,877
Other Financing Sources (Uses)						
Transfers (to) from Special	(194)	0	(450)	0	(450)	(450)
Operating Transfers - In (Out)	(4,929)	(7,000)	(7,000)	0	(7,000)	(7,000)
Transfers for Interest	(1,236)	(1,075)	(1,075)	0	(1,075)	(1,075)
Total Other Financing Sources (Uses)	<u>(6,359)</u>	<u>(8,075)</u>	<u>(8,525)</u>	<u>0</u>	<u>(8,525)</u>	<u>(8,525)</u>
Net Current Activity	92	(1,671)	(1,671)	2,473	(1,648)	(1,648)
Fund Balance, Beginning of Year	<u>2,203</u>	<u>2,295</u>	<u>2,295</u>	<u>2,295</u>	<u>2,295</u>	<u>2,295</u>
Fund Balance, End of Year	<u>\$ 2,295</u>	<u>\$ 624</u>	<u>\$ 624</u>	<u>\$ 4,768</u>	<u>\$ 647</u>	<u>\$ 647</u>

Parks Golf Special Revenue Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 3,574	\$ 3,507	\$ 3,507	\$ 1,812	\$ 3,500	\$ 3,500
Rental of Property	905	944	944	506	944	944
Interest Income	27	20	20	27	27	27
Golf	3,353	3,355	3,355	1,567	3,355	3,355
Other	28	30	30	21	30	30
Total Revenues	<u>7,887</u>	<u>7,856</u>	<u>7,856</u>	<u>3,933</u>	<u>7,856</u>	<u>7,856</u>
Expenses						
Personnel	4,159	4,866	4,866	2,073	4,866	4,866
Supplies	1,202	1,396	1,396	800	1,385	1,385
Other Services	2,137	2,299	2,299	1,159	2,299	2,299
Non-Cap Equipment	0	0	0	11	11	11
Total Expenses	<u>7,498</u>	<u>8,561</u>	<u>8,561</u>	<u>4,042</u>	<u>8,561</u>	<u>8,561</u>
Operating Transfers						
Operating Transfers Out	(200)	(200)	(200)	0	(200)	(200)
Total Operating Transfers	<u>(200)</u>	<u>(200)</u>	<u>(200)</u>	<u>0</u>	<u>(200)</u>	<u>(200)</u>
Net Current Activity	189	(905)	(905)	(109)	(905)	(905)
Fund Balance, Beginning of Year	<u>1,776</u>	<u>1,965</u>	<u>1,965</u>	<u>1,965</u>	<u>1,965</u>	<u>1,965</u>
Fund Balance, End of Year	<u>\$ 1,965</u>	<u>\$ 1,060</u>	<u>\$ 1,060</u>	<u>\$ 1,856</u>	<u>\$ 1,060</u>	<u>\$ 1,060</u>

Parks Special Revenue Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 629	\$ 548	\$ 548	\$ 228	\$ 548	\$ 548
Facility Admissions/User Fees	197	207	207	81	207	207
Program Fees	366	384	384	180	384	384
Rental of Property	547	527	527	241	527	527
Licenses and Permits	162	169	169	65	169	169
Interest Income	77	37	37	71	71	71
Tennis	213	251	251	75	235	235
Other	1,182	804	804	171	786	786
Total Revenues	<u>3,373</u>	<u>2,927</u>	<u>2,927</u>	<u>1,112</u>	<u>2,927</u>	<u>2,927</u>
Expenses						
Personnel	909	1,161	1,160	456	1,161	1,161
Supplies	445	756	749	270	1,049	1,049
Other Services	623	2,077	2,077	292	1,777	1,777
Capital Outlay	38	98	97	0	98	98
Non-Capital Outlay	0	0	7	3	7	7
Total Expenses	<u>2,015</u>	<u>4,091</u>	<u>4,091</u>	<u>1,021</u>	<u>4,091</u>	<u>4,091</u>
Operating Transfers						
Operating Transfers (In)	200	200	200	0	10,200	10,200
Operating Transfers (Out)	0	0	0	0	(10,000)	(10,000)
Total Operating Transfers	<u>200</u>	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>	<u>200</u>
Net Current Activity	1,558	(964)	(964)	91	(964)	(964)
Fund Balance, Beginning of Year	<u>2,393</u>	<u>3,951</u>	<u>3,951</u>	<u>3,951</u>	<u>3,951</u>	<u>3,951</u>
Fund Balance, End of Year	<u>\$ 3,951</u>	<u>\$ 2,987</u>	<u>\$ 2,987</u>	<u>\$ 4,042</u>	<u>\$ 2,987</u>	<u>\$ 2,987</u>

Planning & Development Special Revenue Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Tower Application Fees	\$ 5	\$ 4	\$ 4	\$ 1	\$ 4	\$ 4
Admin. Fees - License & Permits	467	480	480	235	480	480
Hazardous Materials Permit	3	4	4	1	3	3
Hotel & Motel Ordinance	6	5	5	2	5	5
Platting Fees	8,852	8,965	8,965	4,338	8,965	8,965
Interest Income	181	147	147	148	148	148
Other Service Charges	536	626	626	182	626	626
Total Revenues	<u>10,050</u>	<u>10,231</u>	<u>10,231</u>	<u>4,907</u>	<u>10,231</u>	<u>10,231</u>
Expenditures						
Personnel	5,293	7,700	7,700	2,961	7,700	7,700
Supplies	38	62	87	46	87	87
Other Services	3,051	5,608	5,580	1,068	6,265	6,265
Capital Equipment	0	0	3	3	3	3
Total Expenditures	<u>8,382</u>	<u>13,370</u>	<u>13,370</u>	<u>4,078</u>	<u>14,055</u>	<u>14,055</u>
Net Current Activity	1,668	(3,139)	(3,139)	829	(3,824)	(3,824)
Fund Balance, Beginning of Year	<u>8,676</u>	<u>10,344</u>	<u>10,344</u>	<u>10,344</u>	<u>10,344</u>	<u>10,344</u>
Fund Balance, End of Year	<u>\$ 10,344</u>	<u>\$ 7,205</u>	<u>\$ 7,205</u>	<u>\$ 11,173</u>	<u>\$ 6,520</u>	<u>\$ 6,520</u>

Police Special Services Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Fees	\$ 4,764	\$ 4,096	\$ 4,096	\$ 766	\$ 4,126	\$ 4,126
Interest Income	129	100	100	97	192	192
Other	2,699	2,548	2,548	561	2,598	2,598
Interfund Transfers	1,210	980	980	490	980	980
Total Revenues	<u>8,802</u>	<u>7,724</u>	<u>7,724</u>	<u>1,914</u>	<u>7,896</u>	<u>7,896</u>
Expenditures						
Personnel	6,025	5,477	5,477	2,835	5,477	5,477
Supplies	1,968	1,397	1,397	4	1,397	1,397
Other Services	1,538	2,103	2,103	419	2,103	2,103
Capital Purchases	22	85	85	21	85	85
Non-Capital Purchases	0	12	12	0	12	12
Total Expenditures	<u>9,553</u>	<u>9,074</u>	<u>9,074</u>	<u>3,279</u>	<u>9,074</u>	<u>9,074</u>
Net Current Activity	(751)	(1,350)	(1,350)	(1,365)	(1,177)	(1,177)
Fund Balance, Beginning of Year	<u>8,187</u>	<u>7,436</u>	<u>7,436</u>	<u>7,436</u>	<u>7,436</u>	<u>7,436</u>
Fund Balance, End of Year	<u>\$ 7,436</u>	<u>\$ 6,086</u>	<u>\$ 6,086</u>	<u>\$ 6,071</u>	<u>\$ 6,258</u>	<u>\$ 6,258</u>

Recycling Revenue Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 261	\$ 213	\$ 213	\$ 192	\$ 258	\$ 258
Interest Income	104	80	80	56	80	80
Miscellaneous	1,041	150	150	254	259	259
Total Revenues	<u>1,406</u>	<u>443</u>	<u>443</u>	<u>502</u>	<u>597</u>	<u>597</u>
Expenditures						
Personnel	281	454	454	120	454	454
Supplies	10	26	26	5	26	26
Other Services	1,092	2,101	2,101	227	2,101	2,101
Capital/Non-Capital Purchases	74	66	66	0	66	66
Total Expenditures	<u>1,457</u>	<u>2,647</u>	<u>2,647</u>	<u>352</u>	<u>2,647</u>	<u>2,647</u>
Operating Transfers						
Operating Transfers In	8	3,863	3,863	0	3,709	3,709
Operating Transfers (Out)	(1,568)	(1,345)	(1,345)	0	(1,345)	(1,345)
Total Operating Transfers	<u>(1,560)</u>	<u>2,518</u>	<u>2,518</u>	<u>0</u>	<u>2,364</u>	<u>2,364</u>
Net Current Activity	(1,611)	314	314	150	314	314
Fund Balance, Beginning of Year	<u>5,585</u>	<u>3,974</u>	<u>3,974</u>	<u>3,974</u>	<u>3,974</u>	<u>3,974</u>
Fund Balance, End of Year	<u>\$ 3,974</u>	<u>\$ 4,288</u>	<u>\$ 4,288</u>	<u>\$ 4,124</u>	<u>\$ 4,288</u>	<u>\$ 4,288</u>

Special Waste Transportation and Inspection Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 3,191	\$ 3,329	\$ 3,329	\$ 1,723	\$ 3,329	\$ 3,329
Other Interfund Services	964	1,240	1,240	236	1,268	1,268
Total Revenues	<u>4,155</u>	<u>4,569</u>	<u>4,569</u>	<u>1,959</u>	<u>4,597</u>	<u>4,597</u>
Expenditures						
Personnel	3,118	4,564	4,564	1,622	4,564	4,564
Supplies	60	116	116	12	116	116
Other Services	372	840	840	227	840	840
Non-Capital Purchases	(50)	36	36	26	36	36
Capital Purchases	0	475	475	0	475	475
Total Expenditures	<u>3,500</u>	<u>6,031</u>	<u>6,031</u>	<u>1,887</u>	<u>6,031</u>	<u>6,031</u>
Operating Transfers						
Operating Transfers In (Out)	350	350	350	175	350	350
Total Operating Transfers	<u>350</u>	<u>350</u>	<u>350</u>	<u>175</u>	<u>350</u>	<u>350</u>
Net Current Activity	1,005	(1,112)	(1,112)	247	(1,084)	(1,084)
Fund Balance, Beginning of Year	<u>1,288</u>	<u>2,293</u>	<u>2,293</u>	<u>2,293</u>	<u>2,293</u>	<u>2,293</u>
Fund Balance, End of Year	<u>\$ 2,293</u>	<u>\$ 1,181</u>	<u>\$ 1,181</u>	<u>\$ 2,540</u>	<u>\$ 1,209</u>	<u>\$ 1,209</u>

Swimming Pool Safety Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 1,391	\$ 1,447	\$ 1,447	\$ 703	\$ 1,447	\$ 1,447
Total Revenues	<u>1,391</u>	<u>1,447</u>	<u>1,447</u>	<u>703</u>	<u>1,447</u>	<u>1,447</u>
Expenditures						
Personnel	1,357	1,848	1,848	748	1,848	1,848
Supplies	10	22	22	10	22	22
Other Services	158	589	589	67	500	500
Non-Capital Purchases	0	9	9	0	9	9
Capital Purchases	0	281	281	0	281	281
Total Expenditures	<u>1,525</u>	<u>2,749</u>	<u>2,749</u>	<u>825</u>	<u>2,660</u>	<u>2,660</u>
Net Current Activity	(134)	(1,302)	(1,302)	(122)	(1,213)	(1,213)
Fund Balance, Beginning of Year	<u>1,347</u>	<u>1,213</u>	<u>1,213</u>	<u>1,213</u>	<u>1,213</u>	<u>1,213</u>
Fund Balance, End of Year	<u>\$ 1,213</u>	<u>\$ (89)</u>	<u>\$ (89)</u>	<u>\$ 1,091</u>	<u>\$ 0</u>	<u>\$ 0</u>

Tourism Promotion Special Revenue Fund
For the period ended December 31, 2023
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 40	\$ 38	\$ 38	\$ 29	\$ 38	\$ 38
Interest Income	67	36	36	35	36	36
Others	18,118	18,834	18,834	5,821	18,834	18,834
Total Revenues	<u>18,225</u>	<u>18,908</u>	<u>18,908</u>	<u>5,885</u>	<u>18,908</u>	<u>18,908</u>
Expenditures						
Personnel	2,957	3,261	3,222	1,567	3,222	3,222
Supplies	118	95	83	44	83	83
Other Services	18,601	18,158	18,209	6,155	18,209	18,209
Non-Capital Purchases	1	25	25	0	25	25
Total Expenditures	<u>21,677</u>	<u>21,539</u>	<u>21,539</u>	<u>7,766</u>	<u>21,539</u>	<u>21,539</u>
Operating Transfers						
Operating Transfers In	2,469	2,543	2,543	1,021	2,543	2,543
Operating Transfers (Out)	(300)	(300)	(300)	0	(300)	(300)
Total Operating Transfers	<u>2,169</u>	<u>2,243</u>	<u>2,243</u>	<u>1,021</u>	<u>2,243</u>	<u>2,243</u>
Net Current Activity	(1,283)	(388)	(388)	(860)	(388)	(388)
Fund Balance, Beginning of Year	<u>3,673</u>	<u>2,390</u>	<u>2,390</u>	<u>2,390</u>	<u>2,390</u>	<u>2,390</u>
Fund Balance, End of Year	<u>\$ 2,390</u>	<u>\$ 2,002</u>	<u>\$ 2,002</u>	<u>\$ 1,530</u>	<u>\$ 2,002</u>	<u>\$ 2,002</u>



City of Houston, Texas
Commercial Paper Issued and Available
For the period end December 31, 2023
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY24	Draws Month	Refunded FY24	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i><u>Voter Authorized 2001; 2006; 2012 and 2017 Elections</u></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	15.00	5.00	104.00	120.00	5.00
Series H-2	2.00	2.00	94.00	98.00	2.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	15.00	5.00	71.30	83.90	16.10
Series E2- Equipment & Capital	0.00	0.00	5.00	70.00	0.00
Series E2- Metro Street Projects	0.00	0.00	0.00	30.00	0.00
Series K-1	0.00	0.00	0.00	200.00	0.00
Series K-2	0.00	0.00	0.00	200.00	0.00
Total General Obligation	32.00	12.00	274.30	1,001.90	23.10
Combined Utility System					
Series B-1	90.00	0.00	0.00	10.00	90.00
Series B-2	0.00	0.00	0.00	275.00	0.00
Series B-3	0.00	0.00	0.00	75.00	0.00
Series B-4	20.00	20.00	0.00	80.00	20.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	90.00	0.00	0.00	10.00	90.00
Series B-7	0.00	0.00	0.00	100.00	0.00
Total Combined Utility System	200.00	20.00	0.00	800.00	200.00
Airport System					
Series A&B	0.00	0.00	350.00	350.00	0.00
Total Airport System	0.00	0.00	350.00	350.00	0.00
Convention & Entertainment					
Series A	0.00	0.00	0.00	55.00	20.00
Series B	0.00	0.00	0.00	50.00	0.00
Total Convention and Entertainment	0.00	0.00	0.00	105.00	20.00
Totals	\$232.00	\$32.00	\$624.30	\$2,256.90	\$243.10

City of Houston, Texas
Total Outstanding Debt
For the period end December 31, 2023
(amounts expressed in thousands)

	December 31, 2023	December 31, 2022
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	1,752,410	1,682,020
Commercial Paper Notes ^(b)	23,100	216,700
Pension Obligations	1,438,420	1,469,410
Certificates of Obligations	2,595	12,365
Subtotal	3,216,525	3,380,495
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,924,220	6,194,825
Combined Utility System Commercial Paper Notes ^(c)	200,000	-
Water and Sewer System Revenue Bonds ^(d)	118,425	130,249
Contract Revenue Obligations - CWA	40,055	44,570
Combined Utility System Subordinate Lien	419,695	432,490
Airport System		
Airport System Subordinate Lien	2,493,320	2,055,965
Airport System Sr. Lien Commercial Paper Notes ^(e)	0	264,000
Airport Special Facilities Revenue Bonds ^(f)	1,116,920	1,153,100
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ^(g)	482,885	513,940
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B ^(h)	20,000	21,000
Subtotal	10,815,520	10,810,139
Total Debt Payable by the City	\$14,032,045	\$14,190,634

- (a) In November 2001, voters authorized \$776 million in tax bonds. In November 2006, voters authorized \$625 million in tax bonds. In November 2012, voters authorized \$410 million in tax bonds. In November 2017, voters authorized \$495 million in tax bonds.
- (b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs Series E-1: \$100 million, E-2: \$100 million, G-1: \$75 million, G-2: \$125 million, H-2: \$100 million, J: \$125 million, K1: \$200 million and K2: \$200 million.
- (c) The City has authorized \$1,000 billion in Combined Utility System Commercial Paper Notes.
- (d) As of December 31, 2023, total outstanding includes \$88.85 million accreted value of capital appreciation bonds.
- (e) The City authorized the increase of Airport Senior Lien Commercial Paper Notes Series A&B from \$150 million to \$350 million. In May 2016, the Airport Inferior Lien appropriation facilities was also increased from \$225 million to \$450 million.
- (f) The City of Houston is not legally obligated for payment of the debt service for the Special Facilitated Revenue Bonds. All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues.
- (g) As of December 31, 2023, total outstanding includes \$152.57 million accreted value of capital appreciation bonds.
- (h) The City authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series A in October 2017, and authorized \$50 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series B in May 2019.

City of Houston, Texas
Voter-Authorized Obligations
For the period end December 31, 2023
(amounts expressed in thousands)

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued ^(a)	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
November 2006 Election					
Streets, Bridges, Traffic Control ^(c)	\$ 320,000	\$ 219,950	\$ 97,248	\$ 122,702	\$ 222,752
Parks and Recreation	55,000	55,000	55,000	-	-
Public Safety	135,000	135,000	135,000	-	-
Permanent and General Improvements ^(b)	60,000	60,000	60,000	-	-
Public Libraries	37,000	37,000	37,000	-	-
Low Income Housing	18,000	18,000	10,731	7,269	7,269
Total	\$ 625,000	\$ 524,950	\$ 394,979	\$ 129,971	\$ 230,021
November 2012 Election					
Streets, Bridges, Traffic Control	-	-	-	-	-
Parks and Recreation	166,000	166,000	159,632	6,368	6,368
Public Safety	144,000	144,000	144,000	0	0
Permanent and General Improvements ^(b)	57,000	57,000	54,378	2,622	2,622
Public Libraries	28,000	28,000	28,000	0	0
Low Income Housing	15,000	15,000	5,248	9,752	9,752
Total	\$ 410,000	\$ 410,000	\$ 391,258	\$ 18,742	\$ 18,742
November 2017 Election					
Streets, Bridges, Traffic Control	-	-	-	-	-
Parks and Recreation	104,000	104,000	15,000	89,000	89,000
Public Safety	159,000	159,000	49,405	109,595	109,595
Permanent and General Improvements ^(b)	109,000	109,000	59,394	49,606	49,606
Public Libraries	123,000	123,000	44,634	78,366	78,366
Low Income Housing	-	-	-	-	-
Total	\$ 495,000	\$ 495,000	\$ 168,433	\$ 326,567	\$ 326,567
November 2022 Election					
Streets, Bridges, Traffic Control	-	-	-	-	-
Parks and Recreation	104,000	60,000	-	60,000	104,000
Public Safety	159,000	272,000	-	272,000	159,000
General Improvements	109,000	29,000	-	29,000	109,000
Solid Waste	0	6,000	-	6,000	-
Public health	0	33,000	-	33,000	-
Public Libraries	123,000	47,000	-	47,000	123,000
BARC	0	26,000	-	26,000	-
Low Income Housing	-	-	-	-	-
Total	\$ 495,000	\$ 473,000	\$ -	\$ 473,000	\$ 495,000
Combined Total (2006, 2012, 2017 and 2022 Elections)	\$ 2,025,000	\$ 1,902,950	\$ 954,670	\$ 948,280	\$ 1,070,330

(a) As of December 31, 2023

(b) Includes Public Health and Solid Waste Management

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

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

CITY OF HOUSTON
OTHER POST EMPLOYMENT BENEFIT (OPEB) LIABILITIES

12/31/2023
(amounts expressed in millions)

	Date of Most Recent Measurement	Actuarial Present Value of Total Projected Benefits ⁽²⁾	Total OPEB Liabilities ⁽³⁾	Actuarially Determined Contribution ⁽⁴⁾	Annual OPEB Expense ⁽⁵⁾
Entry Age Normal ⁽¹⁾	6/30/2023	\$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 \$33.81 million in the current fiscal year to date. In fiscal year 2023, the City paid \$59.536 million in retiree health insurance and long term disability costs.

CITY OF HOUSTON

PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

12/31/2023

PAYMENTS

(amounts expressed in thousands)

	FY2023	FY2024			
	Actual Payments	City Payment Contribution ¹	Employee Payment Rate	Current Budget	Year to Date Actual
Firefighter Plan					
General Fd. & Other Fds.	\$ 72,475	26.89%	10.5%	\$ 78,974	\$ 38,518
Total Firefighter Plan	<u>72,475</u>			<u>78,974</u>	<u>38,518</u>
Police Plan					
General Fd. & Other Fds.	159,915	32.03%	10.5%	166,576	81,532
Total Police Plan	<u>159,915</u>			<u>166,576</u>	<u>81,532</u>
Municipal Plan					
General Fund	58,479	8.48%	Group A: 8%	70,768	32,188
Other Funds	146,417	+	Group B: 4%	153,331	68,367
Total Municipal Plan ³	<u>204,895</u>	\$145.93M	Group D ² : 3%	<u>224,099</u>	<u>100,555</u>
Total All Three Plans	<u>\$ 437,285</u>			<u>\$ 469,650</u>	<u>\$ 220,605</u>

NET PENSION LIABILITY AND FUNDED STATUS ⁴

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

Note 1: City contribution rates are based on SB2190.

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

Note 3: In addition to \$221M paid by the City year to date, the Houston First Corporation (HFC) has begun to pay pensions for their employees to HMEPS as part of a full and final settlement agreement approved by City Council on March 9, 2022. Fiscal Year 2024 to Date, HFC has contributed approximately \$801,379.

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 December 31, 2023
(amounts expressed in thousands)

<u>Program</u>	<u>Appropriated</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>
Public Improvements					
Police	\$ 1,048	\$ 1,264	\$ 117	\$ -	\$ (333)
Fire	883	590	12	0	281
Public Works	206	163	0	0	43
Solid Waste	186	173	0	0	13
Library	588	320	67	62	139
Parks & Recreation	265	121	20	0	124
Health	756	338	26	7	385
Mayor	57	0	98	2	(43)
General Government	344	61	137	61	85
Total Public Improvements	<u>4,333</u>	<u>3,030</u>	<u>477</u>	<u>132</u>	<u>694</u>
Airport System	7,418	3,905	2,548	888	77
Houston Public Works	678	0	223	8	447
Citywide Totals	<u><u>\$ 12,429</u></u>	<u><u>\$ 6,935</u></u>	<u><u>\$ 3,248</u></u>	<u><u>\$ 1,028</u></u>	<u><u>\$ 1,218</u></u>



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

	FY2023 Actual	FY2024 Adopted	FY2024 December	FY2024 (1) YTD AVG	Overtime FY2023 Actual	Overtime FY2024 Adopted	Overtime FY2024 YTD AVG
ENTERPRISE FUNDS							
Aviation	1,167.0	1,272.0	1,239.6	1,225.4	64.9	26.7	71.7
HPW - Combined Utility System	2,041.2	2,396.9	2,020.1	2,009.7	215.8	159.7	222.8
TOTAL ENTERPRISE FUNDS	3,208.2	3,668.9	3,259.7	3,235.1	280.7	186.4	294.5
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	163.9	183.5	161.8	163.4	2.2	2.2	2.2
City Controller	46.6	53.9	49.9	47.2	0.0	0.0	0.0
City Council	67.7	77.4	74.0	73.9	0.0	0.0	0.0
City Secretary	7.0	9.4	8.0	7.5	0.8	0.0	1.0
Finance Department	98.4	128.8	118.8	117.9	0.0	0.0	0.0
Fire Department	94.1	97.6	93.7	92.4	1.4	1.1	0.8
General Services	144.3	153.7	145.0	147.5	2.0	2.1	2.8
Housing & Community Development	0.3	0.2	0.3	0.3	0.0	0.0	0.0
Houston Health Department	319.1	364.4	331.0	336.9	4.8	2.6	3.4
Houston Public Works	8.4	8.3	8.1	7.4	0.0	0.0	0.0
Human Resources	25.7	50.9	0.0	83.0	0.0	0.0	0.0
Legal	100.3	103.0	96.6	97.0	0.0	0.0	0.0
Library	426.3	492.0	453.9	448.0	0.3	0.0	1.4
Mayor's Office	35.8	36.7	36.0	36.5	0.0	0.0	0.0
Municipal Courts Department	226.0	252.3	234.9	234.0	0.1	0.0	0.0
Neighborhoods	78.7	84.8	77.1	77.7	0.1	0.8	0.4
Office of Business Opportunity	28.5	43.3	32.7	32.1	0.0	0.0	0.0
Parks & Recreation	534.6	706.6	527.3	567.0	14.8	5.7	37.7
Planning & Development	19.0	24.5	19.0	19.5	0.0	0.0	0.0
Police Department	822.1	881.7	825.9	827.3	40.3	17.4	41.1
Solid Waste Management	380.8	427.2	394.8	376.6	104.3	59.9	100.9
SUBTOTAL MUNICIPAL	3,627.6	4,180.2	3,688.8	3,793.1	171.1	91.8	191.7
GENERAL FUND CADETS							
Fire Department	113.7	229.8	110.2	114.3	0.0	0.0	0.0
Police Department	126.8	142.4	166.9	180.0	0.0	0.0	0.0
SUBTOTAL CADET	240.5	372.2	277.1	294.3	0.0	0.0	0.0

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

	FY2023 Actual	FY2024 Adopted	FY2024 December	FY2024 (1) YTD AVG	Overtime FY2023 Actual	Overtime FY2024 Adopted	Overtime FY2024 YTD AVG
GENERAL FUND CLASSIFIED							
Fire Department	3,662.1	3,730.2	3,630.4	3,667.5	488.5	431.3	510.5
Police Department	4,955.7	5,193.3	4,943.6	4,944.5	333.7 (2)	94.7	342.7 (2)
SUBTOTAL CLASSIFIED	8,617.8	8,923.5	8,574.0	8,612.0	822.2	526.0	853.2
TOTAL GENERAL FUND	12,485.9	13,475.9	12,539.9	12,699.4	993.3	617.8	1,044.9
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	165.2	208.0	186.3	178.1	6.1	3.1	3.9
Finance Department	53.0	61.9	53.5	54.8	0.0	0.0	0.0
Fleet Management	323.5	378.1	344.8	337.1	36.9	38.0	42.3
General Services	102.7	149.5	118.0	112.3	1.8	3.1	1.8
Housing & Community Development	265.4	0.0	229.2	243.8	0.0	0.0	0.0
Houston Emergency Center	182.6	260.5	197.9	198.9	31.9	17.3	31.3
Houston Health Department	1,027.4	296.0	925.2	937.5	24.6	6.0	19.9
Houston Information Technology Services	177.0	212.5	184.4	178.7	3.7	3.0	3.6
Houston Public Works	1,633.8	1,851.8	1,624.6	1,614.0	102.0	87.5	111.1
Human Resources	257.5	294.0	277.5	272.7	0.0	0.0	0.0
Legal	57.4	62.6	57.8	59.4	0.0	0.0	0.0
Library	6.6	0.0	4.0	3.8	0.0	0.0	0.0
Mayor's Office	71.0	44.4	69.1	68.1	0.4	0.3	0.4
Municipal Courts Department	4.1	9.5	4.0	4.8	0.0	0.0	0.0
Neighborhoods	32.8	0.0	27.5	29.5	0.1	0.0	0.1
Office of Business Opportunity	1.8	2.0	2.0	2.0	0.0	0.0	0.0
Parks & Recreation	98.6	119.8	90.4	95.7	7.3	3.2	9.1
Planning	58.4	77.0	64.0	63.4	0.6	1.3	0.2
Police Department - Cadet	39.5	0.0	50.0	27.9	0.0	0.0	0.0
Police Department - Classified	99.1	22.0	141.5	132.5	7.9 (2)	65.3	9.1 (2)
Police Department - Municipal	39.8	15.0	40.5	41.2	1.4	1.8	2.0
Solid Waste Management	6.2	13.0	11.3	9.8	1.4	2.8	2.4
TOTAL GRANTS & OTHER FUNDS	4,703.4	4,077.6	4,703.5	4,666.0	226.1	232.7	237.2
CITY-WIDE TOTAL	20,397.5	21,222.4	20,503.1	20,600.5	1,500.1	1,036.9	1,576.6

(1) YTD numbers measure the periods 07/01/2023 through 12/31/2023.

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

(3) FY2024 Budget does not include grants FTEs.

Fund Descriptions

General Fund (1000)

General Revenues (i.e. property taxes, sales taxes, franchise fees, municipal courts fines, etc.) are budgeted and received in the General Fund for the support of most basic City services. Operations and services for public safety, financial services, libraries, solid waste management, health, most parks and recreation services, street traffic control, esplanade mowing, and citywide administration are included in the General Fund.

Enterprise Funds

Aviation Operating Fund (8001)

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

Convention and Entertainment Facilities Operating Fund (8601)

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

Combined Utility System Fund (8300, 8301, 8305)

The Combined Utility System is composed of three separate funds: the Water and Sewer System Operating Fund, the Combined Utility System Operating Fund and the Combined Utility System General Purpose Fund. The fund provides for the operation of the City's treated and untreated water, as well as, receives and process wastewater generated in a service area that includes the City, certain municipalities and unincorporated communities in the Houston metropolitan area. Some of the City's largest customers are other cities and water authorities which supply water to their own customers. This fund is administered by the Houston Public Works Department.

Dedicated Drainage & Street Renewal Fund - Drainage Charge Fund (2310)

The Dedicated Drainage & Street Renewal Fund (DDSRF) funds group provides a dedicated, pay-as-you-go fund for enhancement, improvement and ongoing renewal of Houston's drainage and streets, as well as traffic control operations. This fund is funded by the Drainage Fee and is administered by the Houston Public Works Department. The DDSRF funds group is not technically an enterprise fund but is grouped with the Combined Utility System for clarity.

Dedicated Drainage & Street Renewal Fund - Ad Valorem Tax Fund (2311)

Prior to FY2021, this fund was a part of DDSRF Fund 2310. The DDSRF funds group provides a dedicated, pay-as-you-go fund for enhancement, improvement and ongoing renewal of Houston's drainage and streets, as well as traffic control operations. This fund is funded by Ad Valorem Tax and is administered by the Houston Public Works Department. The DDSRF funds group is not technically an enterprise fund but is grouped with the Combined Utility System for clarity.

Dedicated Drainage & Street Renewal Fund - Metro ET AL Fund (2312)

Prior to FY2021, this fund was a part of DDSRF Fund 2310. The DDSRF funds group provides a dedicated, pay-as-you-go fund for enhancement, improvement and ongoing renewal of Houston's drainage and streets, as well as traffic control operations. This fund is primarily funded by reimbursements under the Metro General Mobility Program and is administered by the Houston Public Works Department. The DDSRF funds group is not technically an enterprise fund but is grouped with the Combined Utility System for clarity.

Storm Water Fund (2302)

This fund receives revenue from the Combined Utility System Fund and Dedicated Drainage and Street Renewal Fund. Funds are transferred to this fund to support storm water drainage operation and maintenance activities. The core purpose is to provide the best level of maintenance to the storm water infrastructure with the resources provided and to maintain flow of storm water free of debris and foreign objects that cause flooding.

Risk Management Funds

Health Benefits Fund (9000)

The Health Benefits Fund, an Internal Service Fund administered by the Human Resources Department, was established in 1984 to centralize the financial transactions for the City's benefit plans. Health Benefits Effective May 1, 2011, the City elected to be substantially self-insured and awarded CIGNA a three-year contract with two (2) one-year renewal options for 4 new health plans. The new health benefits model is composed of four (4) plans, all of which have heavy emphasis on a wellness component, and includes; 1) a limited network HMO-type plan, 2) an open access PPO-type plan with no out-of-network coverage, 3) a consumer driven high deductible Health Plan (CDHP), partnered with a health reimbursement account, and 4) a specific plan for retirees, mostly those under age 65, who live outside the limited network service area but who live in Texas. Effective 08/01/11, all 65+ Medicare eligible retirees must enroll in the 6 MA plans or opt out. These plans are supported by contributions from the city and participants. The Fund also includes two dental plans, a dental/health maintenance organization (DHMO) and a dental indemnity plan. Both plans are supported exclusively by participants.

Long Term Disability Fund (9001)

This fund is used to account for the long-term sick leave benefits for eligible City employees. The LTO Fund is funded solely by the City through premiums charged to the departments based on the number of employees covered by the plan. Such premiums cover the cost of all benefits (claims) to the employees and third party administrative fees. This fund is administered by the Human Resources Department.

Property and Casualty Fund (1004)

This fund records the transactions of the City's self-insurance program for lost and personnel action claims. The Administration and Regulatory Affairs Department oversees the insurance functions while the Legal Department administers the claims portion. Revenue is generated from premiums assessed to other funds; premiums are based on projected expenditures.

Workers' Compensation Fund (1011)

This fund was established to collect and report all costs of compliance to statutes related to Workers Compensation. The revenues are derived through charging the departments an administrative premium semi-monthly per employee plus all direct costs related to claim expenditures, which includes indemnity, medical and disability payments. This fund is administered by the Human Resources Department. The Workers' Compensation Fund is a revolving fund administered by the Human Resources Department. The Fund was established to centralize the financial transactions in the areas of Accident Prevention, Loss Control and Workers' Compensation.

Special Revenue Funds

Asset Forfeiture Fund (2202, 2203, 2204)

This fund is administered by the Houston Police Department (HPD). The City receives forfeited funds resulting from HPD's role in drug-related seizures. This fund provides resources beyond HPD's General Fund budget for crime enforcement. Specifically, this fund is used to address the drug problem in a manner consistent with the department's Comprehensive Narcotics Plan.

Auto Dealers Special Revenue Fund (2200)

This fund is budgeted to collect the license fees paid by tow truck drivers and various automotive sales, repair, storage and salvage dealers to finance a portion of the Houston Police Department's enforcement efforts regarding privately owned storage lots. This fund is also administered by the Houston Police Department.

BARC Special Revenue Fund (2427)

BARC (Bureau of Animal Regulation and Care) is authorized to receive funds from any source for the purpose of supporting the maintenance and operation of the City's animal shelter facilities and programs. This fund is administered by the Administration and Regulatory Affairs Department.

Bayou Greenway 2020 Fund (2106)

This fund is administered by the Houston Parks and Recreation Department (HPARD). This fund was created to manage the HPARD's maintenance of the White Oak Bayou Trail based upon the Bayou Greenways 2020 initiative agreement entered between the City of Houston and the Houston Parks Board, Inc. in December 2013.

Building Inspection Special Fund (2301)

This fund includes all construction and building permit revenues and expenditures for inspections and permitting activities. Outdoor sign license fees are received in this fund for enforcement of the City's sign ordinance. This fund is administered by the Houston Public Works (HPW) Department.

Cable Television Special Fund (2401, 2428)

This fund, under certain cable television franchise agreements with the City, receives contributions on a subscriber basis. This fund is used for public access cable television programming and related costs. The Mayor's Office is responsible for administering this fund.

Child Safety Fund (2209)

This fund is used to account for monies received for public, parochial and private school crossing guard programs. Revenues to the fund come from an assessment of Municipal Court fees on non-criminal municipal violations and a portion of each vehicle registration authorized by Harris County. The Houston Police Department administers this fund.

Container Lease Fund (2313)

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

Contractor Responsibility Fund (2424)

This fund is managed by the Office of Business Opportunity (OBO) and governed by Executive Order 1-7. Funds are collected through the implementation of the Pay or Play Program, which is administered by OBO. The revenue collected in the Contractor Responsibility Fund is used to offset the cost of uninsured citizens in the Houston and Harris County area.

Essential Public Health Services Fund (2010)

This fund was created for the purpose of offsetting costs associated with the administration of Medicaid Transformation Waiver projects and to perform other essential public health services as defined by Chapter 121 of the Texas Health and Safety Code. This fund is administered by the Houston Health Department.

Forensic Transition Special Fund (2213)

The Forensic Transition Special Fund was created for the transition of forensic operations from the Houston Police Department to the independent Houston Forensics Science Local Government Corporation (LGC). The funds budget covers City of Houston employees that provide services to the Houston Forensic Science LGC.

Health Special Revenue Fund (2002)

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

Historic Preservation Fund (2306)

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

Houston Emergency Center Fund (2205)

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

Houston Opioid Abatement Fund (2216)

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

Houston TranStar Center Fund (2402)

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

Laboratory Operations and Maintenance Fund (2008)

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

Local Youth Diversion Fund (2211)

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

Maintenance Renewal and Replacement Fund (MRR) (2105)

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

Municipal Court Building Security Fund (2206)

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

Municipal Jury Fund (2215)

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

Municipal Court Technology Fee Fund (2207)

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

ParkHouston Special Revenue Fund (8700)

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

Parks Golf Special Revenue Fund (2104)

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

Parks Special Revenue Fund (2100)

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

Planning and Development Special Revenue Fund (2308)

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

Police Special Services Fund (2201)

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

Recycling Revenue Fund (2305)

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

Special Waste Transportation and Inspection Fund (2423)

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

Swimming Pool Safety Fund (2009)

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

Tourism Promotion Special Revenue Fund (2429)

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