



OFFICE OF THE CITY CONTROLLER  
CITY OF HOUSTON  
TEXAS

CHRIS HOLLINS

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

**From:** Chris Hollins  
City Controller

**Date:** March 29, 2024

**Subject:** February 2024 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended February 29, 2024.

**GENERAL FUND**

The Controller's Office is projecting an ending fund balance of \$433.8 million for FY2024. This is \$35.1 million lower than the projection of the Finance Department. The difference is due to a \$35.1 million lower revenue projection than the Finance Department. Based on our current projections, the fund balance will be approximately \$247.6 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 \$2.3 million from the January 2024 Monthly Financial Report, as follows:

- Intergovernmental revenues decreased by \$3.7 million due to lower than anticipated Tax Incremental Reinvestment Zone municipal service fees.
- Direct interfund charges decreased by \$1.0 million due to less police services provided to/requested by the Houston Airport System and lower than anticipated chargeback for planning services.
- Interest income increased by \$6.0 million due to higher than anticipated interest earnings on deposits and investments.
- Sale of capital assets increased by \$0.9 million due to proceeds from the sale of assets and vehicles.

Our expenditure projections decreased by \$13.3 million from the January 2024 report primarily due to the following:

- Vacancy savings in various departments totaling \$13.1 million.
- A decrease of \$3.5 million for electricity chargebacks for various departments.
- A decrease of \$3.0 million for health benefits savings for various departments.
- An increase of \$4.2 million in Police for the Mayor's Crime Reduction Initiative.
- An increase of \$1.4 million in General Government for shared operation costs between the City and the appraisal districts.
- An increase of \$0.4 million in Housing and Community Development due to higher than anticipated termination pays.

**ENTERPRISE FUNDS**

- Aviation Operating Fund
  - Operating revenues increased by \$15.5 million due to a higher number of passengers and increased activities resulting in additional revenues from the airlines, concessionaires, and parking charges.

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

- Non-operating revenues increased by \$10.2 million primarily due to higher interest earnings on deposits and investments.
- Operating expenses increased by \$3.2 million primarily due to an increase of \$4.3 million for personnel costs and service costs, offset by a \$0.9 million decrease in non-capital outlay.
- Total transfers increased by \$22.5 million due to a \$52.1 million increase in the transfer from the Revenue Fund to the Airport Improvement Fund, offset by a decrease in debt service transfer of \$29.6 million.
  
- Convention and Entertainment Fund
  - Non-operating revenues increased by \$6.2 million. This increase is primarily attributable to higher than anticipated Hotel Occupancy Tax collections.
  
- Combined Utility System
  - Total operating revenues decreased by \$23.5 million primarily due to lower than anticipated water and sewer revenue.
  - Total operating expenses decreased by \$22.5 million primarily due to contract delays, delays in filling vacant positions, and lower than anticipated spending on repairs.
  - Non-operating revenues increased by \$0.9 million due to higher interest income.
  - Total transfers decreased by \$37.2 million due to delays in receiving capital equipment for \$56.9 million, offset by a net increase of \$19.7 million in transfers to other funds.
  
- Storm Water Fund
  - Total revenues increased by \$1.8 million due to higher transfers from the Combined Utility System.
  - Total expenditures increased by \$4.3 million primarily due to an increase of \$5.8 million for purchases of capital assets, offset by a decrease of \$1.1 million due to delays in filling vacant positions.
  
- Dedicated Drainage & Street Renewal Fund – Ad Valorem
  - Total expenditures decreased by \$9.2 million due to delays in vehicle purchases.
  
- Dedicated Drainage & Street Renewal Funds – Drainage Charge
  - Total revenues decreased by \$5.1 million due to lower than anticipated drainage charge revenues.
  
- Dedicated Drainage & Street Renewal fund – Metro ET AL
  - Total Expenditures decreased by \$3.2 million primarily due delays in filling vacant positions

**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 February 29, 2024, the ratio of unhedged variable rate debt for each type of outstanding debt was:

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General Obligation.....	1.18%
Combined Utility System.....	2.98%
Aviation .....	0.00%
Convention and Entertainment .....	4.13%

Respectfully submitted,



Chris Hollins  
City Controller



# CITY OF HOUSTON

Finance Department

**John Whitmire**

Mayor

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

**Date:** March 29, 2024

**Subject:** 8+4 Financial Report

Attached is the 8+4 Financial Report for the period ending February 29, 2024. Fiscal Year 2024 projections are based on eight months of actual results and four months of projections.

## **General Fund**

Our revenue projection is \$42.1 million higher than the Adopted Budget and \$26.1 higher than the 7+5 Report. The variance from prior month's projections is primarily due to:

- \$15.1 million increase in Sales Tax due to higher than anticipated sales tax receipts,
- \$8.5 million increase in Interest to reflect higher than anticipated earnings,
- \$2 million increase in Industrial Assessments due to higher than anticipated taxable valuation,
- \$1.9 million increase in Charges for Services primarily due to higher than anticipated ambulance fees, digital network revenue, and external radio system fees,
- \$929,000 increase in Municipal Courts Fines and Forfeits due to higher than anticipated moving violation fees and non-traffic fines,
- \$854,000 increase in Sale of Capital Assets to reflect higher than anticipated land and vehicle sale,
- \$648,000 increase in Licenses and Permits primarily due to higher than anticipated liquor licenses,
- \$396,000 increase in Miscellaneous/Other primarily due to higher than anticipated fire fighter deployment reimbursements,
- \$283,000 increase in Other Fines and Forfeits primarily due to higher than anticipated miscellaneous fines and forfeits,
- \$3.7 million decrease in Intergovernmental primarily due to lower than anticipated TIRZ municipal service fees, and

- \$978,000 decrease in Direct Interfund Services primarily due to lower chargeback for police airport services and planning services.

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

Category	FY2023 Actual	FY24 Adopted Budget	FY24 Current Projection	FY24 Variance Over/(Under)
Property Tax	\$1,295,496	\$1,376,668	\$1,376,668	-
Sales Tax	889,039	865,593	880,700	15,107
Franchise Fees	148,159	149,179	149,362	183
Other	520,226	508,836	535,694	26,858
<b>Total</b>	<b>\$2,852,920</b>	<b>\$2,900,276</b>	<b>\$2,942,424</b>	<b>42,148</b>

Our expenditure projection is \$42 million higher than the Adopted Budget and \$13.3 million lower than the 7+5 Report. The variance from prior month's projections is primarily due to:

- \$13.1 million decrease in various departments to reflect vacancy savings,
- \$3.5 million decrease in various departments to reflect interfund chargeback savings primarily in electricity,
- \$3 million decrease in various departments to reflect health benefits savings due to lower enrollment,
- \$4.2 million increase in Police Department to reflect overtime for Mayor's Crime Reduction Initiative,
- \$1.4 million increase in General Government to reflect tax appraisal fees due to higher than anticipated City share of the costs of appraisal district operations, and
- \$409,000 increase in Housing and Community Development due to higher than anticipated termination pay.

**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	\$1,014,475	3,202
Fire	554,188	593,315	595,741	2,426
Other Departments	752,963	836,731	873,124	36,393
Debt Service/PAYGO	434,890	475,303	475,303	-
<b>Total</b>	<b>\$2,721,090</b>	<b>\$2,916,622</b>	<b>\$2,958,643</b>	<b>42,021</b>



We are currently projecting the ending fund balance of \$467.8 million, which is \$39.5 higher than the 7+5 Report and 18.8% 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)	(16,219)	127
Change in Inventory/Prepaid Items/Imprest Cash	308	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$485,382</b>	<b>\$402,809</b>	<b>\$467,836</b>	<b>\$65,027</b>
% of Expenditures Less Debt Service and PAYGO	21.2%	16.5%	18.8%	2.3%

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

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

**Enterprise, Special Revenue and Other Funds**

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

**Aviation**

Operating Revenues increased by \$15.5 million primarily due to higher than anticipated terminal space rental fees, retail concessions, ground transport concessions, and garage parking revenues. Operating Expenses increased by \$3.2 million primarily due to higher building maintenance services as a result of chiller failure. Non-Operating Revenues increased by \$10.2 million due to higher than anticipated interest on pooled investments. As a result, Operating Transfers increased by \$22.4 million.

**Convention & Entertainment**

Non-Operating Revenues increased by \$6.2 million due to higher than anticipated Hotel Occupancy Tax and delinquent Hotel Occupancy Tax collections.

**Combined Utility System**

Operating Revenues decreased by \$23.5 million due to lower than anticipated water and sewer collections and lower usage during January 2024 Freeze. Operating Expenditures decreased by \$22.5 million due to lower than anticipated spending and contract implementation delays in construction site work services, and personnel savings. Non-Operating Revenues increased by \$920,000 due to higher than anticipated interest on pooled investments. Operating Transfers decreased by \$37.2 million primarily due to delays in capital equipment purchases and lower transfer to capital projects.

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

Expenditures decreased by \$9.2 million due to delays in vehicle purchases.

**Dedicated Drainage & Street Renewal Fund – Drainage Charge Fund**

Revenues decreased by \$5.1 million due to lower than anticipated drainage revenues.

**Dedicated Drainage & Street Renewal Fund – Metro ET AL Fund**

Expenditures decreased by \$3.2 million due to personnel savings and contract implementation delays in infrastructure maintenance services.

**Storm Water Fund**

Expenditures increased by \$4.3 million due to ditch re-establishment vehicle purchases. As a result, Operating Transfers In increased by \$1.9 million.

**Health Benefits Fund**

Revenues decreased by \$16.8 million due to lower enrollment. Expenditures decreased by \$14.9 million due to lower claims, insurance premiums and personnel savings.

**Property and Casualty Fund**

Revenues and Expenditures decreased by \$7.4 million due to lower than anticipated insurance premiums.

**Workers' Compensation Fund**

Operating Revenues and Expenditures decreased by \$6.1 million due to lower than anticipated claims.

**Assets Forfeiture Fund**

Revenues increased by \$1.3 million due to higher than anticipated confiscations. Expenditures decreased by \$897,000 due to delays in computer equipment purchases.

**Auto Dealer Special Revenue Fund**

Revenues increased by \$1.6 million primarily due to higher than anticipated sales of impound vehicles.

**Building Inspection Special Fund**

Expenditures decreased by \$1.9 million due to delays in vehicle purchases, personnel savings and contract implementation delays in construction site work services.

**Cable TV Fund**

Expenditures decreased by \$1.5 million primarily due to delays in equipment purchases.

**Container Lease Fund**

Expenditures increased by \$508,000 to reflect other interfund services chargeback overage from General Fund and equipment purchases.

**Essential Public Health Services Fund**

Expenditures decreased by \$7.5 million due to savings in personnel and services.

**Health Special Revenue Fund**

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

**Houston Opioid Abatement Fund**

Expenditures decreased by \$1.4 million due to savings in personnel, supplies and services.

**ParkHouston Special Revenue Fund**

Revenues decreased by \$1.5 million due to lower than anticipated metered parking revenues and parking violations. Expenditures decreased by \$1.2 million due to savings in personnel and services.

**Park Golf Special Revenue Fund**

Revenues increased by \$538,000 due to higher than anticipated concessions and golf fees revenues.

**Planning and Development Special Revenue Fund**

Revenues decreased by \$1.1 million due to lower than anticipated platting fees. Expenditures decreased by \$2.5 million due to savings in personnel and services.

**Police Special Services Fund**

Revenues increased by \$2.1 million due to higher than anticipated police services for special events. Expenditures increased by \$1.8 million to reflect overtime cost.

**Tourism Promotion Special Revenue Fund**

Revenues increased by \$1 million due to higher than anticipated Hotel Occupancy Tax. As a result, expenditures increased by \$1.1 million to reflect higher payment to Houston Arts Alliance.

Sincerely,



Melissa Dubowski  
Director of Finance





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

**Finance - Major Variances from Adopted Budget**

<u>Revenues</u>		Variance Over/(Under)*	
Month Reported	Revenue Detail		
September	<b>Intergovernmental</b> Increase to reflect higher than anticipated Charity Care Program reimbursement	1,945	
December	<b>Charges for Services</b> Increase due to higher than anticipated ambulance fee	6,500	
	<b>Sale of Capital Assets</b> Increase to reflect higher than anticipated land sale	7,551	
	<b>Other Adjustments</b>	8	
February	<b>Industrial Assessments</b> Increase due to higher than anticipated taxable valuation	1,961	
	<b>Sales Tax</b> Increase due to higher than anticipated sales tax receipts	15,107	
	<b>Licenses and Permits</b> Increase mainly due to higher than anticipated liquor licenses	648	
	<b>Intergovernmental</b> Decrease mainly due to lower than anticipated TIRZ municipal service fees	(3,713)	
	<b>Charges for Services</b> Increase mainly due to higher than anticipated ambulance fees, digital network revenue, and external radio system fees	1,893	
	<b>Direct Interfund Services</b> Decrease mainly due to lower chargeback for police airport services and planning services	(978)	
	<b>Municipal Courts Fines and Forfeits</b> Increase due to higher than anticipated moving violation fees and non-traffic fines	929	
	<b>Other Fines and Forfeits</b> Increase mainly due to higher than anticipated miscellaneous fines and forfeits	283	
	<b>Interest</b> Increase to reflect higher than anticipated earnings	8,467	
	<b>Miscellaneous/Other</b> Increase mainly due to higher than anticipated fire fighter deployment reimbursements	396	
	<b>Sale of Capital Assets</b> Increase to reflect higher than anticipated land and vehicle sale	854	
	<b>Other Adjustments</b>	295	
	<b>Total Revenues</b>		<b>42,146</b>
	<b>Fund Balance</b> Additional Beginning Fund Balance		64,900
	<b>Total Financial Resources</b>		<b>107,046</b>

<u>Expenditures</u>		
Month Reported	Expenditure Detail	
September	<b>Public Safety</b> Increase in Police Department for the purchase of in-car camera system	2,100
	Increase in Fire Department primarily due to Chemical, Biological, Radiological, Nuclear, and Explosive (CBRNE) detection specialized vehicle purchases	602
October	Increase in Police Department to reflect overtime for higher than anticipated protests	700
December	Increase in Fire Department to reflect billing collection fee related to higher than anticipated ambulance fee and funding for Emergency Response and Rescue program	599
February	Increase in Police Department to reflect overtime for Mayor's Crime Reduction Initiative	4,150
<b>Total Public Safety</b>		<b>8,151</b>
September	<b>Other Adjustments</b> 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
	<b>Other Adjustments</b>	154



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

**Finance - Major Variances from Adopted Budget**

October	Increase in General Government to reflect funding transfer to the Fifth Ward Voluntary Relocation Fund, Velasco Incinerator Site Cleanup project and Urban Prairie Resilience project	6,050
	Increase in City Council to reflect prior year unutilized Council District Service Funds	3,564
	Increase in General Service Department due to improvement for Latino Learning Center facility	1,500
	Increase in various departments to reflect unspent City Council funding from prior year	410
	Increase in Municipal Courts Department for personnel realignment	306
	Other Adjustments	200
November	Increase in General Government to reflect funding for MacGregor Park Development project, Sharpstown Community Center project, and Buffalo Bayou Downtown Gateway North project	10,925
December	Increase in City Controller to support Performance Audit program and Communication Engagement program	822
February	Decrease in various departments to reflect vacancy savings	(13,099)
	Decrease in various departments to reflect interfund electricity chargeback savings	(3,762)
	Decrease in various departments to reflect health benefits savings due to lower enrollment	(2,976)
	Decrease in various departments to reflect interfund insurance chargeback savings	(1,888)
	Decrease in various departments to reflect interfund HR client services savings	(423)
	Increase in various departments to reflect interfund fleet chargeback overage	2,403
	Increase in General Government to reflect higher tax appraisal fees due to higher than anticipated City share of the cost of appraisal district operations	1,351
	Increase in Housing and Community Department due to higher than anticipated termination pay	409
	Increase in various departments to reflect IT chargeback overage	280
Other Adjustments	248	
<b>Total Other Adjustments</b>		<b>33,871</b>
<b>Total Expenditures</b>		<b>42,021</b>

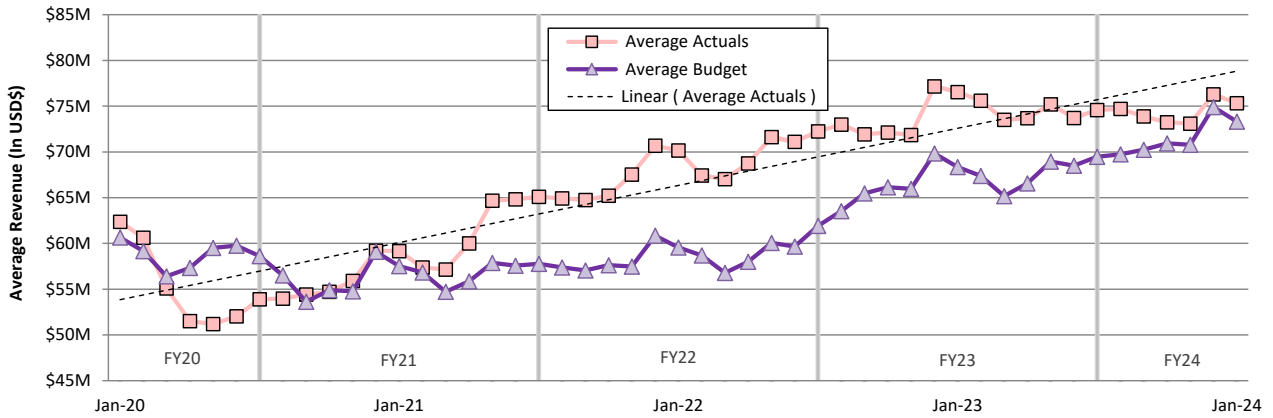
*\*Total may reflect slight variances due to rounding.*



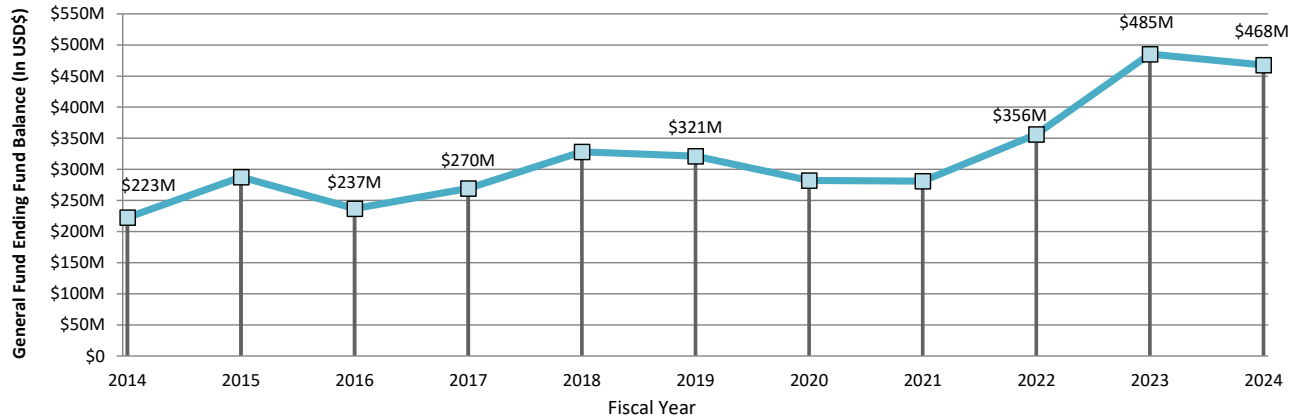
## General Fund (Fund 1000)

# Sales Tax Growth and Comparative Fund Balance

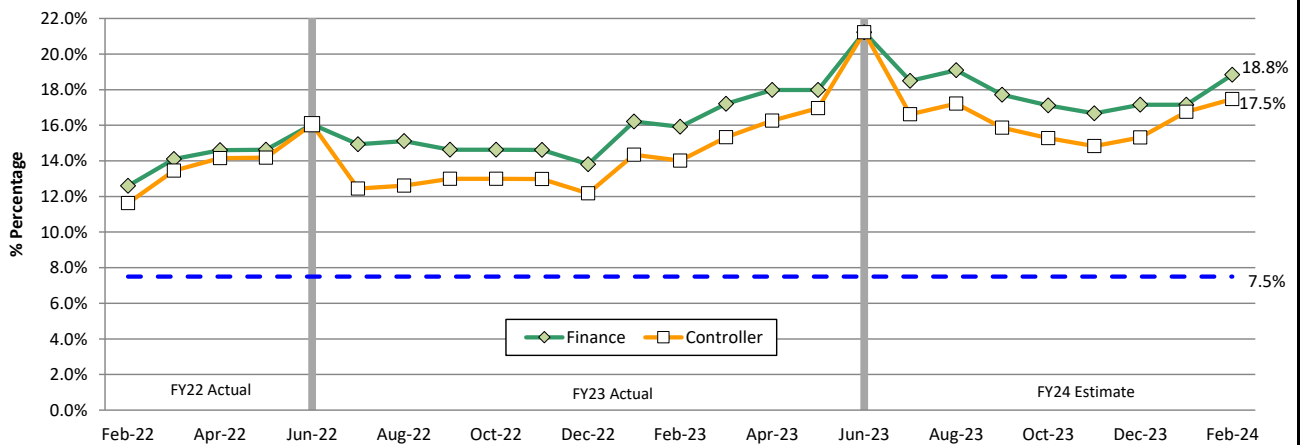
### Sales Tax - Three-month Rolling Average



### 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 February 29, 2024

(amounts expressed in thousands)

Actual YTD  
Current Budget

	FY2024							Controller - Finance Variance	Finance	Controller
	FY2023 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD				
<b>Revenues</b>										
General Property Taxes	1,295,496	1,376,668	1,376,668	1,376,663	1,376,668	1,534,678	(5)		✓	✓
Industrial Assessments	28,021	25,281	25,281	24,000	27,243	835	(3,243)		✓	✓
Sales Tax	889,039	865,593	865,593	865,900	880,700	579,542	(14,800)		✓	✓
Other Taxes	23,607	24,896	24,896	23,800	24,896	11,964	(1,096)		✓	✓
Electric Franchise	95,728	98,482	98,482	96,000	98,482	65,581	(2,482)		✓	✓
Telephone Franchise	18,203	16,170	16,170	16,000	16,186	6,717	(186)		✓	✓
Gas Franchise	13,048	14,593	14,593	14,000	14,596	9,736	(596)		✓	✓
Other Franchise	21,180	19,934	19,934	19,000	20,098	9,530	(1,098)		✓	✓
Licenses and Permits	33,673	33,392	33,392	33,000	34,041	22,590	(1,041)		✓	✓
Intergovernmental	208,176	199,545	199,545	197,776	197,776	170,035	-		✓	✓
Charges for Services	76,166	72,693	72,693	78,250	81,086	55,146	(2,836)		✓	✓
Direct Interfund Services	65,845	70,845	70,845	69,867	69,867	44,801	-		✓	✓
Indirect Interfund Services	22,801	26,079	26,079	26,079	26,079	14,219	-		✓	✓
Municipal Courts Fines and Forfeits	17,318	16,134	16,134	16,000	17,063	10,847	(1,063)		✓	✓
Other Fines and Forfeits	3,371	3,089	3,089	3,000	3,372	1,786	(372)		✓	✓
Interest	12,518	9,533	9,533	15,000	18,000	9,438	(3,000)		✓	✓
Miscellaneous/Other	15,913	13,873	13,873	12,100	14,277	7,232	(2,177)		✓	✓
<b>Total Revenues</b>	<b>2,840,103</b>	<b>2,886,800</b>	<b>2,886,800</b>	<b>2,886,435</b>	<b>2,920,430</b>	<b>2,554,677</b>	<b>(33,995)</b>		✓	✓
<b>Expenditures</b>										
Administration & Regulatory Affairs	31,261	34,877	34,877	34,780	34,780	19,993	-		✓	✓
City Council	13,164	15,173	18,737	18,710	18,710	7,407	-		✓	✓
City Secretary	809	955	955	911	911	596	-		✓	✓
Controller	7,864	9,024	9,024	9,642	9,642	5,529	-		✓	✓
Finance	19,729	23,435	23,516	22,646	22,646	14,609	-		✓	✓
Fire	554,188	593,315	593,345	595,741	595,741	388,907	-		✓	✓
General Services	43,524	47,461	47,469	48,409	48,409	27,788	-		✓	✓
Housing and Community Development	1,126	1,693	1,716	2,214	2,214	1,546	-		✓	✓
Houston Emergency Center	10,072	10,155	10,155	10,155	10,155	5,084	-		✓	✓
Houston Health Department	61,269	55,897	55,928	52,405	52,405	32,887	-		✓	✓
Houston Public Works	23,281	26,301	26,301	23,670	23,670	14,476	-		✓	✓
Human Resources	960	1,500	1,500	1,500	1,500	858	-		✓	✓
Legal	18,120	19,855	19,855	18,859	18,859	11,781	-		✓	✓
Library	48,711	52,307	52,337	51,116	51,116	30,441	-		✓	✓
Mayor's Office	7,949	8,571	8,571	8,584	8,584	5,497	-		✓	✓
Municipal Courts	27,874	31,399	31,399	30,393	30,393	18,867	-		✓	✓
Neighborhoods	11,792	14,592	14,597	14,347	14,347	8,137	-		✓	✓
Office of Business Opportunity	4,411	5,553	5,553	5,256	5,256	3,309	-		✓	✓
Parks and Recreation	84,778	91,734	91,764	92,829	92,829	55,398	-		✓	✓
Planning and Development	3,260	4,817	4,817	5,035	5,035	2,371	-		✓	✓
Police	979,049	1,011,273	1,011,375	1,014,475	1,014,475	663,003	-		✓	✓
Solid Waste Management	97,332	97,116	97,116	104,838	104,838	60,383	-		✓	✓
<b>Total Departmental Expenditures</b>	<b>2,050,523</b>	<b>2,157,003</b>	<b>2,160,909</b>	<b>2,166,515</b>	<b>2,166,515</b>	<b>1,378,867</b>	-		✓	✓
General Government	235,677	284,316	285,411	316,825	316,825	175,791	-		✓	✓
<b>Total Expenditures Other Than Debt</b>	<b>2,286,200</b>	<b>2,441,319</b>	<b>2,446,319</b>	<b>2,483,340</b>	<b>2,483,340</b>	<b>1,554,658</b>	-		✓	✓
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	-	-		✓	✓
<b>Total Expenditures and Other Uses</b>	<b>2,721,090</b>	<b>2,916,623</b>	<b>2,921,623</b>	<b>2,958,643</b>	<b>2,958,643</b>	<b>1,554,658</b>	-		✓	✓
<b>Net Current Activity</b>	<b>119,013</b>	<b>(29,823)</b>	<b>(34,823)</b>	<b>(72,208)</b>	<b>(38,213)</b>	<b>1,000,019</b>	<b>(33,995)</b>		✓	✓
<b>Other Financing Sources (Uses)</b>	-	0	-	-	-	-	-		✓	✓
Transfers from Other Funds	10,044	10,721	10,721	10,834	10,834	3,476	-		✓	✓
Sale of Capital Assets	2,773	2,755	2,755	11,160	11,160	10,073	-		✓	✓
<b>Total Other Financing Sources (Uses)</b>	<b>12,817</b>	<b>13,476</b>	<b>13,476</b>	<b>21,994</b>	<b>21,994</b>	<b>13,549</b>	-		✓	✓
<b>Fund Balances</b>	-	0	-	-	-	-	-		✓	✓
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)	1,013,568	-		✓	✓
Change in Inventory/Prepaid Items/Imprest Cash	308	-	-	-	-	-	-		✓	✓
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(28,868)	5,127	-	(33,995)		✓	✓
<b>Fund Balance, End of Year***</b>	<b>485,382</b>	<b>467,709</b>	<b>467,709</b>	<b>433,841</b>	<b>467,836</b>	<b>1,498,950</b>	<b>(33,995)</b>		✓	✓

\*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 \$186,251 based on current projections. The City will be \$247,591 above 7.5% based on the Controller's Projections, and \$281,586 above 7.5% based on Finance's Projections for FY2024.

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

Total may reflect slight variances due to rounding.



**Fund Summary - Other Funds**  
 For the period ended February 29, 2024  
 (amounts expressed in thousands)

	Beginning of FY2024 Fund Balance	Revenues*				Finance Projection	Controller Projection
		FY2023 Actual	FY2024 Current Budget	FY2024 Actual YTD	Controller's Projection		
<b>Enterprise</b>							
Aviation		595,213	591,441	420,371	622,257	622,257	✓ ✓
Convention and Entertainment Facilities		115,884	105,719	86,483	112,065	112,065	✓ ✓
Combined Utility System		1,610,302	1,835,607	1,272,593	1,880,098	1,880,098	✓ ✓
DDSRF-Ad Valorem**	85,436	77,269	124,150	1,122	124,650	124,650	✓ ✓
DDSRF-Drainage Charge**	198,674	119,200	122,693	83,862	121,406	121,406	✓ ✓
DDSRF-Metro ET AL**	3,375	71,875	89,096	31,013	89,028	89,028	✓ ✓
Storm Water**	12,081	62,101	64,480	30,711	66,274	66,274	✓ ✓
<b>Risk Management</b>							
Health Benefits	40,860	410,193	430,176	282,445	415,675	415,675	✓ ✓
Long-Term Disability	8,908	1,403	1,360	1,004	1,502	1,502	✓ ✓
Property and Casualty	-	45,381	66,253	10,367	58,890	58,890	⚠ ⚠
Workers' Compensation	-	32,937	43,665	22,566	37,547	37,547	⚠ ⚠
<b>Special Revenue</b>							
Asset Forfeiture Fund	6,934	4,879	2,022	2,871	3,428	3,428	✓ ✓
Auto Dealers Special Revenue Fund	10,222	12,130	10,616	7,128	13,279	13,279	✓ ✓
BARC Special Revenue Fund	1,517	13,095	14,147	7,449	14,511	14,511	✓ ✓
Bayou Greenway 2020 Fund	1,570	1,063	1,088	670	1,113	1,113	✓ ✓
Building Inspection Special Fund	20,718	99,402	98,298	66,591	100,881	100,881	✓ ✓
Cable Television Special Fund	5,974	3,871	3,727	1,802	3,559	3,559	✓ ✓
Child Safety Fund	51	3,231	3,256	1,792	3,206	3,206	✓ ✓
Container Lease Fund	1,687	4,767	4,727	3,217	4,771	4,771	✓ ✓
Contractors Responsibility Fund	1,503	1,124	922	896	1,072	1,072	✓ ✓
Essential Public Health Services Fund	48,088	26,369	9,613	846	10,338	10,338	✓ ✓
Forensic Transition Special Fund	18	319	344	129	353	353	✓ ✓
Health Special Revenue Fund	6,301	7,184	7,816	3,945	7,717	7,717	✓ ✓
Historic Preservation Fund	1,961	251	220	284	316	316	✓ ✓
Houston Emergency Center Fund	5,020	27,736	29,804	16,399	29,804	29,804	✓ ✓
Houston Opioid Abatement Fund	-	-	2,204	2,234	2,236	2,236	✓ ✓
Houston Transtar Center Fund	3,847	3,272	2,650	1,509	2,725	2,725	✓ ✓
Laboratory Operations & Maintenance Fund	404	444	445	258	464	464	✓ ✓
Local Youth Diversion Fund	1,277	704	619	465	623	623	✓ ✓
Maintenance Renewal & Replacement Fund	1,959	32,248	43,627	21,700	43,818	43,818	✓ ✓
Municipal Court Building Security Fund	594	655	570	431	609	609	✓ ✓
Municipal Court Technology Fee Fund	1,591	777	717	476	669	669	✓ ✓
Municipal Jury Fund	35	13	11	9	12	12	✓ ✓
Parks Golf Special Fund	1,965	7,887	7,856	5,259	8,394	8,394	✓ ✓
ParkHouston Special Revenue Fund	2,295	18,578	21,344	11,847	19,883	19,883	✓ ✓
Parks Special Revenue Fund	3,951	3,573	3,126	1,456	13,114	13,114	✓ ✓
Planning & Development Special Rev. Fund	10,344	10,050	10,230	6,516	9,099	9,099	✓ ✓
Police Special Services Fund	7,436	8,802	7,724	4,110	10,010	10,010	✓ ✓
Recycling Revenue Fund	3,974	1,414	4,306	575	4,470	4,470	✓ ✓
Special Waste Transportation & Inspection Fund	2,293	4,505	4,919	3,116	4,919	4,919	✓ ✓
Swimming Pool Safety Fund	1,213	1,391	1,447	905	1,464	1,464	✓ ✓
Tourism Promotion Special Revenue Fund	2,390	20,694	21,451	12,457	22,475	22,475	✓ ✓

\* Revenues include non-operating revenues

\*\* Dedicated Drainage Fund and Storm Water Fund are not technically Enterprise Funds, but are grouped with the Combined Utility System for clarity

⚠ Indicates projected revenues are 5% or \$5M less than Current Budget



## Fund Summary - Other Funds

For the period ended February 29, 2024

(amounts expressed in thousands)

	Expenditures*					Net Current Activity (Proj.)	End of FY2024 Fund Balance (Proj.)	Finance	Controller
	FY2023 Actual	FY2024 Current Budget	FY2024 Actual YTD	Controller's Projection	Finance Projection				
<b>Enterprise</b>									
Aviation	651,357	591,441	344,659	622,257	622,257	-		!	!
Convention and Entertainment Facilities	117,190	108,184	86,425	108,184	108,184	3,881		✓	✓
Combined Utility System	1,567,122	1,780,359	906,735	1,724,385	1,724,385	155,713		✓	✓
DDSRF-Ad Valorem**	87,129	124,150	52,053	114,923	114,923	9,727	95,163	✓	✓
DDSRF-Drainage Charge**	70,080	127,462	47,787	127,411	127,411	(6,005)	192,669	✓	✓
DDSRF-Metro ET AL**	70,477	92,037	47,456	85,658	85,658	3,370	6,745	✓	✓
Storm Water**	58,942	76,063	30,830	78,353	78,353	(12,079)	2	✓	✓
<b>Risk Management</b>									
Health Benefits	389,899	432,110	266,084	417,185	417,185	(1,510)	39,350	✓	✓
Long-Term Disability	1,047	1,201	645	1,020	1,020	482	9,390	✓	✓
Property and Casualty	45,381	66,253	13,629	58,890	58,890	-	-	✓	✓
Workers' Compensation	32,937	43,665	22,673	37,547	37,547	-	-	✓	✓
<b>Special Revenue</b>									
Asset Forfeiture Fund	3,564	6,300	1,977	5,403	5,403	(1,975)	4,959	✓	✓
Auto Dealers Special Revenue Fund	8,901	12,624	6,890	12,592	12,592	687	10,909	✓	✓
BARC Special Revenue Fund	13,414	15,693	9,529	15,489	15,489	(978)	539	✓	✓
Bayou Greenway 2020 Fund	980	1,270	654	1,119	1,119	(6)	1,564	✓	✓
Building Inspection Special Fund	97,189	108,302	68,597	105,926	105,926	(5,045)	15,673	✓	✓
Cable Television Special Fund	3,815	6,136	2,796	4,600	4,600	(1,041)	4,933	✓	✓
Child Safety Fund	3,180	3,256	1,297	3,256	3,256	(50)	1	✓	✓
Container Lease Fund	3,080	3,622	588	4,130	4,130	641	2,328	!	!
Contractors Responsibility Fund	1,036	992	362	991	991	81	1,584	✓	✓
Essential Public Health Services Fund	11,561	22,043	7,917	14,507	14,507	(4,169)	43,919	✓	✓
Forensic Transition Special Fund	319	344	219	353	353	-	18	✓	✓
Health Special Revenue Fund	4,875	10,624	4,714	8,614	8,614	(897)	5,404	✓	✓
Historic Preservation Fund	134	475	60	342	342	(26)	1,935	✓	✓
Houston Emergency Center Fund	27,118	33,007	19,536	33,007	33,007	(3,203)	1,817	✓	✓
Houston Opioid Abatement Fund	-	2,204	65	778	778	1,458	1,458	✓	✓
Houston Transtar Center Fund	3,381	3,427	1,960	3,206	3,206	(481)	3,366	✓	✓
Laboratory Operations & Maintenance Fund	326	549	115	549	549	(85)	319	✓	✓
Local Youth Diversion Fund	234	838	240	415	415	208	1,485	✓	✓
Maintenance Renewal & Replacement Fund	34,804	41,859	18,214	41,859	41,859	1,959	3,918	✓	✓
Municipal Court Building Security Fund	444	489	118	474	474	135	729	✓	✓
Municipal Court Technology Fee Fund	978	1,320	653	948	948	(279)	1,312	✓	✓
Municipal Jury Fund	-	-	-	-	-	12	47	✓	✓
Parks Golf Special Fund	7,698	8,762	5,196	8,717	8,717	(323)	1,642	✓	✓
ParkHouston Special Revenue Fund	18,486	23,015	8,963	21,833	21,833	(1,950)	345	✓	✓
Parks Special Revenue Fund	2,015	4,091	1,438	14,084	14,084	(970)	2,981	!	!
Planning & Development Special Rev. Fund	8,382	13,370	6,459	11,522	11,522	(2,423)	7,921	✓	✓
Police Special Services Fund	9,553	9,075	6,250	10,911	10,911	(901)	6,535	!	!
Recycling Revenue Fund	3,025	3,992	727	3,711	3,711	759	4,733	✓	✓
Special Waste Transportation & Inspection Fund	3,500	6,031	2,418	6,031	6,031	(1,112)	1,181	✓	✓
Swimming Pool Safety Fund	1,525	2,748	1,289	2,227	2,227	(763)	450	✓	✓
Tourism Promotion Special Revenue Fund	21,977	21,839	12,972	22,984	22,984	(509)	1,881	!	!

\* Expenditures include non-operating expenditures

\*\* Dedicated Drainage Fund and Storm Water Fund are not technically Enterprise Funds, but are grouped with the Combined Utility System for clarity

! Indicates projection exceeds 5% or \$5M of budget expenditures

**City of Houston, Texas**  
**Commercial Paper Issued and Available**  
**For the period end February 29, 2024**  
**(amounts expressed in millions)**

COMMERCIAL PAPER	Draws FY24	Draws Month	Refunded FY24	Amount Available to be Drawn	Amount Outstanding
<b>General Obligation</b>					
<i><u>Voter Authorized 2001; 2006; 2012,2017 and 2022 Elections</u></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	20.00	5.00	104.00	115.00	10.00
Series H-2	2.00	0.00	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	25.00	5.00	71.30	73.90	26.10
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
<b>Total General Obligation</b>	<b>47.00</b>	<b>10.00</b>	<b>274.30</b>	<b>986.90</b>	<b>38.10</b>
<b>Combined Utility System</b>					
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	0.00	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
<b>Total Combined Utility System</b>	<b>200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>800.00</b>	<b>200.00</b>
<b>Airport System</b>					
Series A&B	0.00	0.00	350.00	350.00	0.00
<b>Total Airport System</b>	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	<b>350.00</b>	<b>0.00</b>
<b>Convention &amp; Entertainment</b>					
Series A	0.00	0.00	0.00	55.00	20.00
Series B	0.00	0.00	0.00	50.00	0.00
<b>Total Convention and Entertainment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>105.00</b>	<b>20.00</b>
<b>Totals</b>	<b>\$247.00</b>	<b>\$10.00</b>	<b>\$624.30</b>	<b>\$2,241.90</b>	<b>\$258.10</b>



**City of Houston, Texas**  
**Total Outstanding Debt**  
**For the period end February 29, 2024**  
**(amounts expressed in thousands)**

	February 29, 2024	February 28, 2023
<b>Payable from Ad Valorem Taxes</b>		
Public Improvement Bonds <sup>(a)</sup>	1,752,410	1,682,020
Commercial Paper Notes <sup>(b)</sup>	38,100	231,700
Pension Obligations	1,438,420	1,469,410
Certificates of Obligations	2,595	12,365
<b>Subtotal</b>	<b>3,231,525</b>	<b>3,395,495</b>
<b>Payable from Sources Other Than Ad Valorem Taxes</b>		
<b>Combined Utility System</b>		
Combined Utility System Revenue Bonds	5,924,220	6,194,825
Combined Utility System Commercial Paper Notes <sup>(c)</sup>	200,000	-
Water and Sewer System Revenue Bonds <sup>(d)</sup>	119,486	131,397
Contract Revenue Obligations - CWA	40,055	44,570
Combined Utility System Subordinate Lien	419,695	432,490
<b>Airport System</b>		
Airport System Subordinate Lien	2,493,320	2,055,965
Airport System Sr. Lien Commercial Paper Notes <sup>(e)</sup>	0	283,000
Airport Special Facilities Revenue Bonds <sup>(f)</sup>	1,108,050	1,144,935
<b>Hotel Occupancy Tax and Civic Parking</b>		
Facilities Revenue Bonds <sup>(g)</sup>	484,844	515,971
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B <sup>(h)</sup>	20,000	21,000
<b>Subtotal</b>	<b>10,809,670</b>	<b>10,824,153</b>
<b>Total Debt Payable by the City</b>	<b>\$14,041,195</b>	<b>\$14,219,648</b>

- (a) In November 2001, voters authorized \$776 million in tax bonds. In November 2006, voters authorized \$625 million in tax bonds. In November 2012, voters authorized \$410 million in tax bonds. In November 2017, voters authorized \$495 million in tax bonds. In November 2022, voters authorized \$478 million in tax bonds.
- (b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs Series E-1: \$100 million, E-2: \$100 million, G-1: \$75 million, G-2: \$125 million, H-2: \$100 million, J: \$125 million, K1: \$200 million and K2: \$200 million.
- (c) The City has authorized \$1,000 billion in Combined Utility System Commercial Paper Notes.
- (d) As of February 29, 2024, total outstanding includes \$89.91 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 February 29, 2024, total outstanding includes \$154.53 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 February 29, 2024**  
**(amounts expressed in thousands)**

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued <sup>(a)</sup>	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
<b>November 2006 Election</b>					
Streets, Bridges, Traffic Control <sup>(c)</sup>	\$ 320,000	\$ 219,950	\$ 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 <sup>(b)</sup>	60,000	60,000	60,000	-	-
Public Libraries	37,000	37,000	37,000	-	-
Low Income Housing	18,000	18,000	10,731	7,269	7,269
<b>Total</b>	<b>\$ 625,000</b>	<b>\$ 524,950</b>	<b>\$ 394,979</b>	<b>\$ 129,971</b>	<b>\$ 230,021</b>
<b>November 2012 Election</b>					
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	-	-
Permanent and General Improvements <sup>(b)</sup>	57,000	57,000	54,878	2,122	2,122
Public Libraries	28,000	28,000	28,000	-	-
Low Income Housing	15,000	15,000	5,248	9,752	9,752
<b>Total</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	<b>\$ 391,758</b>	<b>\$ 18,242</b>	<b>\$ 18,242</b>
<b>November 2017 Election</b>					
Streets, Bridges, Traffic Control	-	-	-	-	-
Parks and Recreation	104,000	104,000	16,000	88,000	88,000
Public Safety	159,000	159,000	57,605	101,395	101,395
Permanent and General Improvements <sup>(b)</sup>	109,000	109,000	59,394	49,606	49,606
Public Libraries	123,000	123,000	46,934	76,066	76,066
Low Income Housing	-	-	-	-	-
<b>Total</b>	<b>\$ 495,000</b>	<b>\$ 495,000</b>	<b>\$ 179,933</b>	<b>\$ 315,067</b>	<b>\$ 315,067</b>
<b>November 2022 Election</b>					
Streets, Bridges, Traffic Control	-	-	-	-	-
Parks and Recreation	60,000	60,000	-	60,000	60,000
Public Safety	277,000	272,000	-	272,000	277,000
General Improvements	29,000	29,000	-	29,000	29,000
Solid Waste	6,000	6,000	-	6,000	6,000
Public health	33,000	33,000	-	33,000	33,000
Public Libraries	26,000	26,000	-	26,000	26,000
BARC	47,000	47,000	-	47,000	47,000
Low Income Housing	-	-	-	-	-
<b>Total</b>	<b>\$ 478,000</b>	<b>\$ 473,000</b>	<b>\$ -</b>	<b>\$ 473,000</b>	<b>\$ 478,000</b>
<b>Combined Total (2006, 2012, 2017 and 2022 Elections)</b>	<b>\$ 2,008,000</b>	<b>\$ 1,902,950</b>	<b>\$ 966,670</b>	<b>\$ 936,280</b>	<b>\$ 1,041,330</b>

(a) As of February 29, 2024

(b) Includes Public Health and Solid Waste Management

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

Note: This schedule sets forth the categories of bond authorization approved by the voters in elections held in November of 2001 (the "2001 Election") and November of 2006 (the "2006 Election"), and November of 2012 (the "2012 Election"), November of 2017 (the "2017 Election"), and the November of 2022 (the "2022 Election"), the amount of each such authorization approved by City Council for issuance as Commercial Paper Notes, the amount of commercial paper issued as of year-end, and the amount of commercial paper approved but unissued. The City has issued all bonds authorized at the election held in November of 1997.

## 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.

