

Monthly Financial and Operations Report
Table of Contents

	Page
<u>INTRODUCTION</u>	
Controller's Office Letter of Transmittal	1
Quarterly Swap Agreements Disclosure	3
Finance Department Letter of Transmittal	5
Finance - Major Variances from Adopted Budget	8
Key Economic Indicators	10
Sales Tax Growth and General Fund Comparative Fund Balance	11
<u>GENERAL FUND</u>	
Comparative Projections	12
ARPA Local Fiscal Recovery	13
<u>ENTERPRISE FUNDS</u>	
Aviation	14
Convention and Entertainment Facilities	15
Combined Utility System	16
Storm Water Fund	17
Dedicated Drainage and Street Renewal - Ad Valorem	18
Dedicated Drainage and Street Renewal - Drainage Charge	19
Dedicated Drainage and Street Renewal - Metro ET AL	20
<u>RISK MANAGEMENT FUNDS</u>	
Health Benefits	22
Long-Term Disability	23
Property and Casualty	24
Workers' Compensation	25
<u>SPECIAL REVENUE FUNDS</u>	
Asset Forfeiture Fund	26
Auto Dealers Special Revenue Fund	26
BARC Special Revenue Fund	27
Bayou Greenway 2020 Fund	27
Building Inspection Special Fund	28
Cable Television Special Fund	28
Child Safety Fund	29
Container Lease Fund	29
Contractor Responsibility Fund	30
Essential Public Health Services Fund	30
Forensic Transition Special Fund	31
Health Special Revenue Fund	31
Historic Preservation Fund	32
Houston Emergency Center Fund	32
Houston Opioid Abatement Fund	33
Houston Transtar Center Fund	33
Laboratory Operations & Maintenance Fund	34
Local Youth Diversion Fund	34
Maintenance Renewal and Replacement Fund	35
Municipal Court Building Security Fund	35
Municipal Court Technology Fee Fund	36
Municipal Jury Fund	36
ParkHouston Special Revenue Fund	37
Parks Golf Special Revenue Fund	37
Park Special Revenue Fund	38
Planning & Development Special Revenue Fund	38
Police Special Services Fund	39
Recycling Revenue Fund	39
Special Waste Transportation & Inspection Fund	40
Swimming Pool Safety Fund	40
Tourism Promotion Special Revenue Fund	41
<u>OTHER FUNDS</u>	
Commercial Paper Issued and Available	42
Total Outstanding Debt	43
Voter Authorized Obligations	44
Other Post Employment Benefit (OPEB) Liabilities	45
City Pension Fund Contribution Summary	46
Civic Art Program Appropriation	47
<u>APPENDICES</u>	
FTE Report	48
Fund Descriptions	50

* 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: April 26, 2024

Subject: March 2024 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended March 31, 2024.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$453.8 million for FY2024. This is \$14.0 million lower than the projection of the Finance Department. The difference is due to a \$14.0 million lower revenue projection than the Finance Department. Based on our current projections, the fund balance will be approximately \$267.5 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 \$20.4 million from the February 2024 Monthly Financial Report, as follows:

- Sales tax increased by \$14.9 million due to higher than anticipated receipts.
- Electric franchise increased by \$2.1 million to reflect higher than anticipated receipts.
- Interest income increased by \$2.7 million due to higher than anticipated interest earnings on deposits and investments.
- Licenses and permits increased by \$0.7 million to reflect higher than anticipated receipts primarily from limousine permits and liquor licenses.

Our expenditure projections increased by \$0.4 million from the February 2024 report due to higher than anticipated security services for the General Services Department.

ENTERPRISE FUNDS

- Aviation Operating Fund
 - Non-operating revenues increased by \$0.9 million due to higher interest income.
 - Operating transfers from the Revenue Fund to the Airport Improvement Fund increased by \$0.9 million.
- Convention and Entertainment Fund
 - Operating revenues decreased by \$0.5 million due to lower than anticipated parking revenue.
 - Operating transfers increased by \$3.1 million due to an increase in transfers to Houston First Corporation.
- Our projection for the Combined Utility System Fund, Storm Water Fund, Dedicated Drainage & Street Renewal Fund – Ad Valorem, Drainage & Street Renewal Fund – Drainage Charge, and Drainage & Street Renewal Fund – Metro ET AL remains unchanged from the prior month.

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

COMMERCIAL PAPER AND BONDS

The City's practice has been to maintain no more than 20 percent of the total outstanding debt for each type of debt in a variable rate structure. As of March 31, 2024, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation.....	2.01%
Combined Utility System.....	2.98%
Aviation	0.00%
Convention and Entertainment	3.70%

Respectfully submitted,



Chris Hollins
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
March 31, 2024

Combined Utility System Swaps

General Terms:

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

Credit Risk (GASB 53, para. 73(a)). As of March 31, 2024, the City was not exposed to credit risk because the Swaps had a negative fair market value. However, should interest rates change and the fair market value of the Swaps become positive, then the City will be exposed to credit risk in the amount of the fair market value of the Swaps. In accordance with the City's swap policy and as established 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 three-months ending March 31st, 2024, the City received \$12,178,422.60 in swap revenue for these swaps and paid \$17,320,209.97 of interest on the underlying securities. The contractual rate for the City’s swap payment is 3.78%. The average effective rate bonds, including interest on bonds, the City’s swap payments, and its dealer and liquidity fees, reduced by swap receipts, was 5.055%. In contrast, the comparable fixed rate the City paid on the bonds was 5.08%. The average effective rate of 2004B is 4.4036%.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of \$62.6 million on March 31st, 2024. This value was calculated using the zero-coupon method.

<u>Counterparty</u>	<u>Notional Amount</u>	<u>Fair Value</u>	<u>Counterparty Credit Rating (Moody's/S&P/Fitch)</u>
Goldman Sachs Capital Markets Inc.	\$ 353,325,000	\$ (33,802,337)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(14,350,387)	Aa2/ A+/AA
Wells Fargo	150,000,000	(14,494,134)	Aa2 /A+/AA-
	<u>\$ 653,325,000</u>	<u>\$ (62,646,858)</u>	

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

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

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

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

Receipts and Payments. For the three-month ending March 31st, 2024, the City received \$4,642,927.33 in swap revenue for its 2018C swap and paid \$6,597,260.45 on the underlying notes. The contractual rate for the City’s swap payment is 3.761%. The average effective rate for the bonds for the 2018C, including the City’s swap payments and a fixed component, reduced by swap receipts was 4.4988%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$23.77 million on March 31st, 2024. This value was calculated using the zero-coupon method.

<u>Counterparty</u>	<u>Notional Amount</u>	<u>Fair Value</u>	<u>Counterparty Rating (Moody's/S&P/Fitch)</u>
Wells Fargo	\$ 249,075,000	\$ (23,766,036)	Aa2/A+/AA-
TOTAL	\$ 249,075,000	\$ (23,766,036)	



CITY OF HOUSTON
Finance Department

John Whitmire

Mayor

Melissa Dubowski
Chief Business Officer/Director of
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Houston, Texas 77251-1562

T. 832-393-9051
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To: Mayor John Whitmire
City Council Members

Date: April 26, 2024

Subject: 9+3 Financial Report

Attached is the 9+3 Financial Report for the period ending March 31, 2024. Fiscal Year 2024 projections are based on nine months of actual results and three months of projections.

General Fund

Our revenue projection is \$42.5 million higher than the Adopted Budget and \$337,000 higher than the 8+4 Report. The variance from prior month's projections is due to:

- \$194,000 increase in Other Fines and Forfeits due to higher than anticipated receipts for false alarm penalties, and
- \$143,000 increase in Charges for Services due to higher than anticipated plan review 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	880,700	15,107
Franchise Fees	148,159	149,179	149,362	183
Other	520,226	508,836	536,031	27,195
Total	\$2,852,920	\$2,900,276	\$2,942,761	42,485

Our expenditure projection is \$42.4 million higher than the Adopted Budget and \$400,000 higher than the 8+4 Report. The variance from prior month's projections is due to higher than anticipated security services in General Service Department.

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	873,524	36,793
Debt Service/PAYGO	434,890	475,303	475,303	-
Total	\$2,721,090	\$2,916,622	\$2,959,043	42,421

We are currently projecting the ending fund balance of \$467.8 million, which is \$63,000 lower than the 8+4 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)	(16,282)	64
Change in Inventory/Prepaid Items/Imprest Cash	308	-	-	-
Fund Balance, End of Year	\$485,382	\$402,809	\$467,773	\$64,964
% 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 8+4 Report.

Aviation

Non-Operating Revenues increased by \$944,000 due to higher than anticipated interest on pooled investments. As a result, Operating Transfers increased by \$994,000.

Convention & Entertainment

Operating Revenues decreased by \$530,000 due to lower garage parking revenues. Operating Transfers increased by \$3.1 million due to higher transfers to Houston First Corporation.

Assets Forfeiture Fund

Revenues increased by \$555,000 due to higher than anticipated confiscations.

Houston Emergency Center Fund

Expenditures decreased by \$1 million due savings in personnel, supplies and services.

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 3,418,800 in February 2024, up approximately 0.7% compared to prior month. When compared to the same period last year, nonfarm employment is down by 0.2%. The preliminary unemployment rate for the month of February 2024 was 4.6% compared to prior month at 4.4%. In February 2023, the unemployment rate was 4.8%.

Energy – The average oil price of \$81.28 for the month of March 2024 was 5.2% higher than prior month’s average price of \$77.25. Comparing from the same period last year, the price has increased by 10.9%. The average oil rig count of 507 for the month of March 2024 was 1.4% higher than prior month’s count. The rig count year-over-year comparison for the month of March decreased by 14.2%.

Home Sales – The latest report prepared by the Houston Association of Realtors (HAR) for the month of March 2024, shows the total single-family home sales of 7,334 was 7.5% lower compared to March 2023 of 7,926. The median price remained unchanged at \$330,000 and the average price increased by 1.3% to \$412,464. Single-family home inventory reached 3.5 months of supply in March, increased 0.9 months year-over-year.

Sincerely,



Melissa Dubowski
Director of Finance



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

Finance - Major Variances from Adopted Budget

<u>Revenues</u>		Variance Over/(Under)*
Month Reported	Revenue Detail	
September	Intergovernmental Increase to reflect higher than anticipated Charity Care Program reimbursement	1,945
December	Charges for Services Increase due to higher than anticipated ambulance fee	6,500
	Sale of Capital Assets Increase to reflect higher than anticipated land sale	7,551
	Other Adjustments	8
February	Industrial Assessments Increase due to higher than anticipated taxable valuation	1,961
	Sales Tax Increase due to higher than anticipated sales tax receipts	15,107
	Licenses and Permits Increase mainly due to higher than anticipated liquor licenses	648
	Intergovernmental Decrease mainly due to lower than anticipated TIRZ municipal service fees	(3,713)
	Charges for Services Increase mainly due to higher than anticipated ambulance fees, digital network revenue, and external radio system fees	1,893
	Direct Interfund Services Decrease mainly due to lower chargeback for police airport services and planning services	(978)
	Municipal Courts Fines and Forfeits Increase due to higher than anticipated moving violation fees and non-traffic fines	929
	Other Fines and Forfeits Increase mainly due to higher than anticipated miscellaneous fines and forfeits	283
	Interest Increase to reflect higher than anticipated earnings	8,467
	Miscellaneous/Other Increase mainly due to higher than anticipated fire fighter deployment reimbursements	396
	Sale of Capital Assets Increase to reflect higher than anticipated land and vehicle sale	854
	Other Adjustments	295
March	Charges for Services Increase due to higher than anticipated plan review fees	143
	Other Fines and Forfeits Increase due to higher than anticipated receipts for false alarm penalties	194
	Total Revenues	42,483
	Fund Balance Additional Beginning Fund Balance	64,900
	Total Financial Resources	107,383

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



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

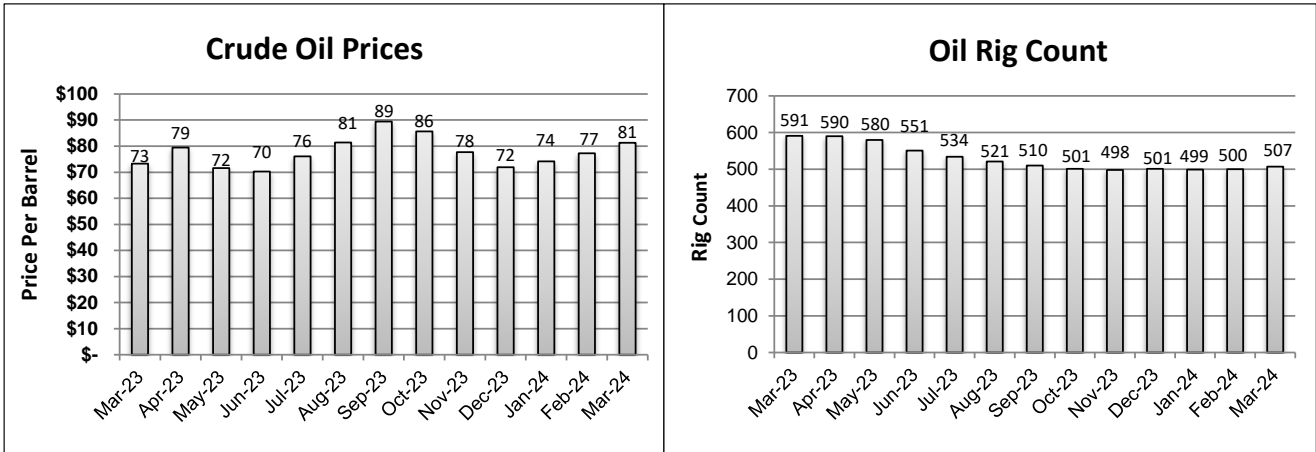
Finance - Major Variances from Adopted Budget

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	
March	Increase in General Service Department due to higher than anticipated security services	400
	Total Other Adjustments	34,271
	Total Expenditures	42,421

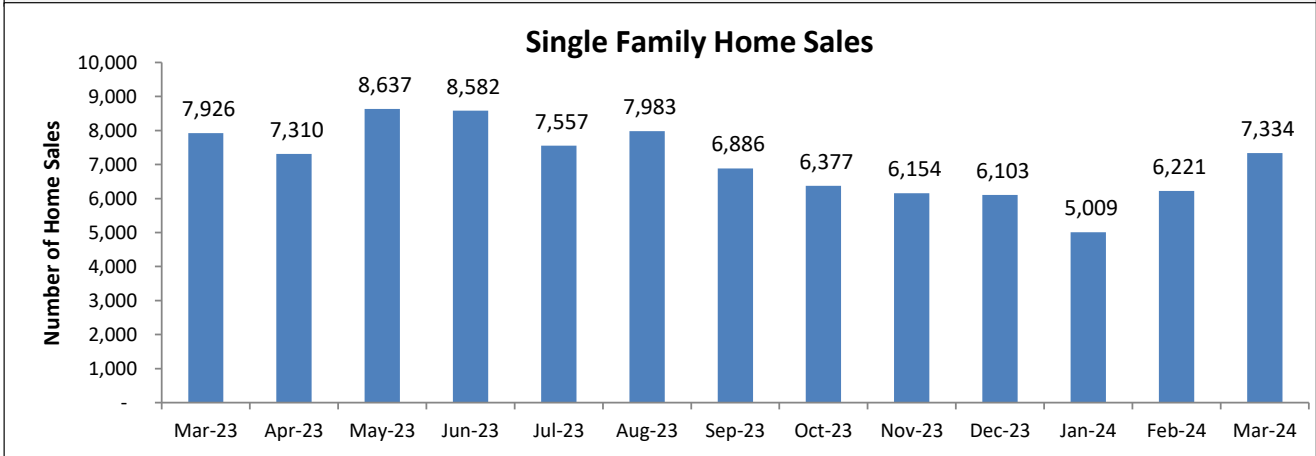
**Total may reflect slight variances due to rounding.*



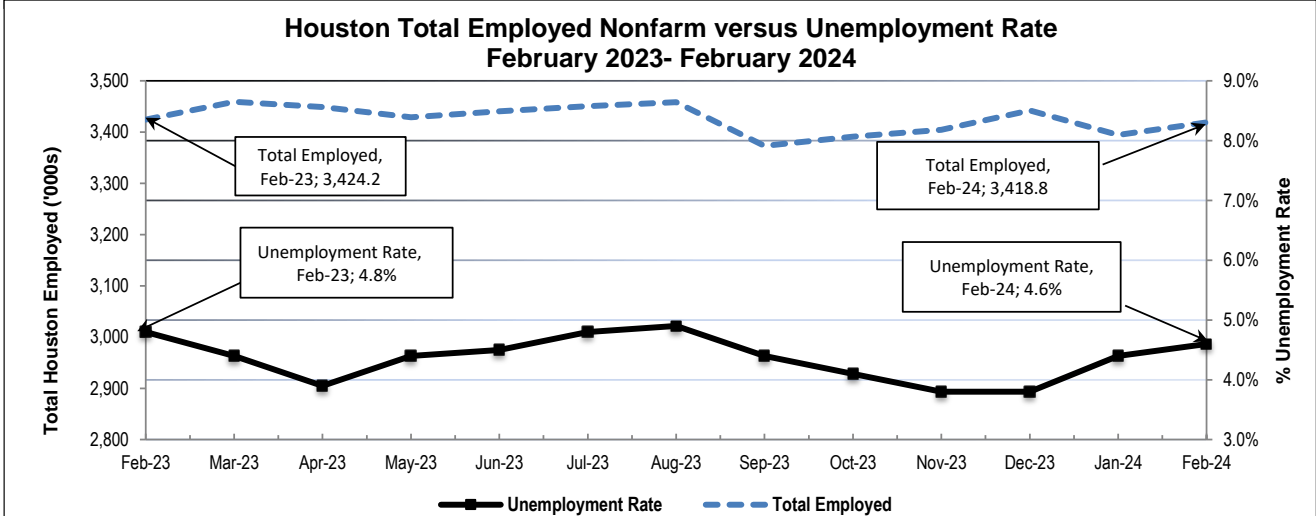
Key Economic Indicators



Oil prices show an increase of 5.2% in March from February. Compared to March 2023, oil prices are up by 10.9%. Rig counts show an increase of 1.4% in March from February. Compared to March 2023, rig counts are down by 14.2%.
 Source: US Energy Information Administration & Baker Hughes Rig Counts



Single-family home sales showed an increase of 17.9% in March from February. According to HAR, single-family home sales totaled 7,334 units compared to 7,926 units a year earlier, a decrease of 7.5%.
 Source: HAR.COM



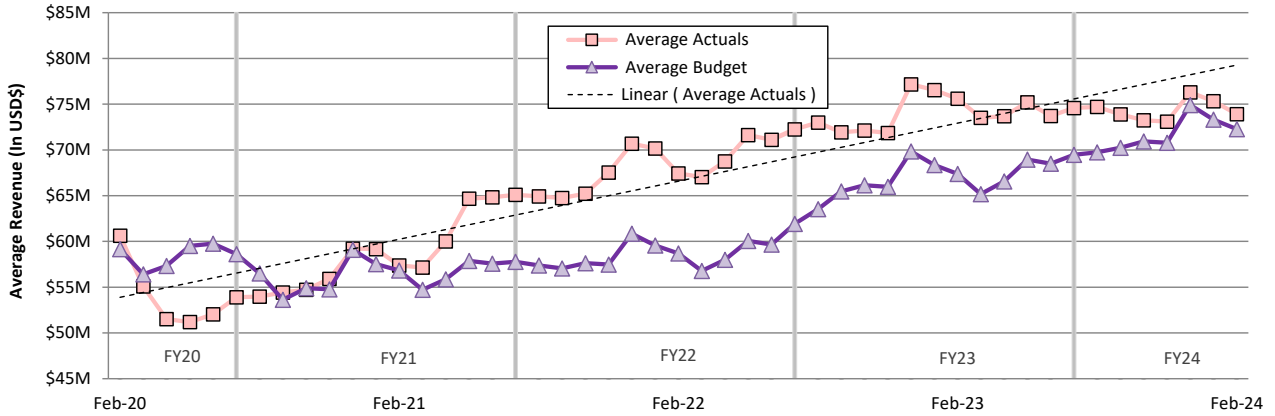
The Total Employed shows a decrease from February 2023 of 3,424 to February 2024 of 3,419.
 The Unemployment rate shows a decrease from February 2023 of 4.8% to February 2024 of 4.6%.
 Source: Bureau of Labor Statistics



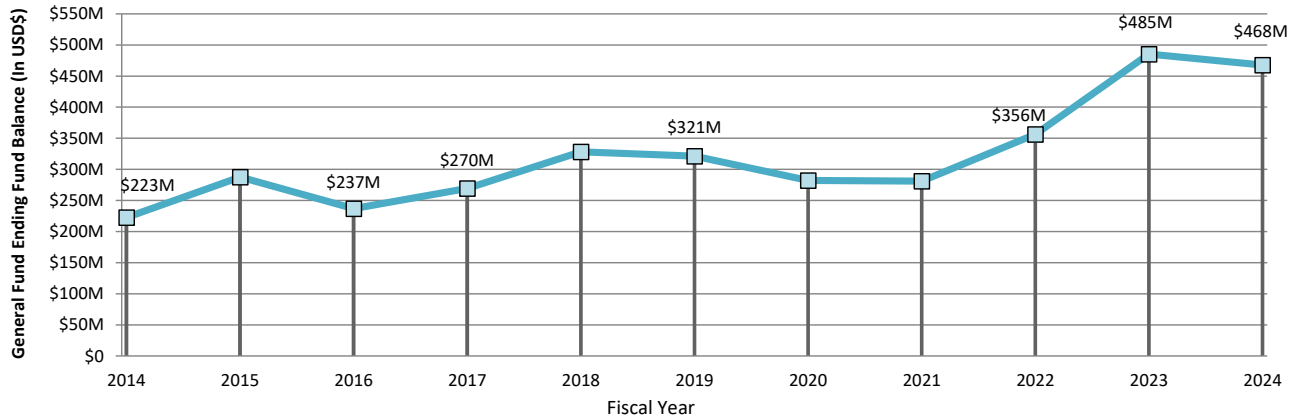
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

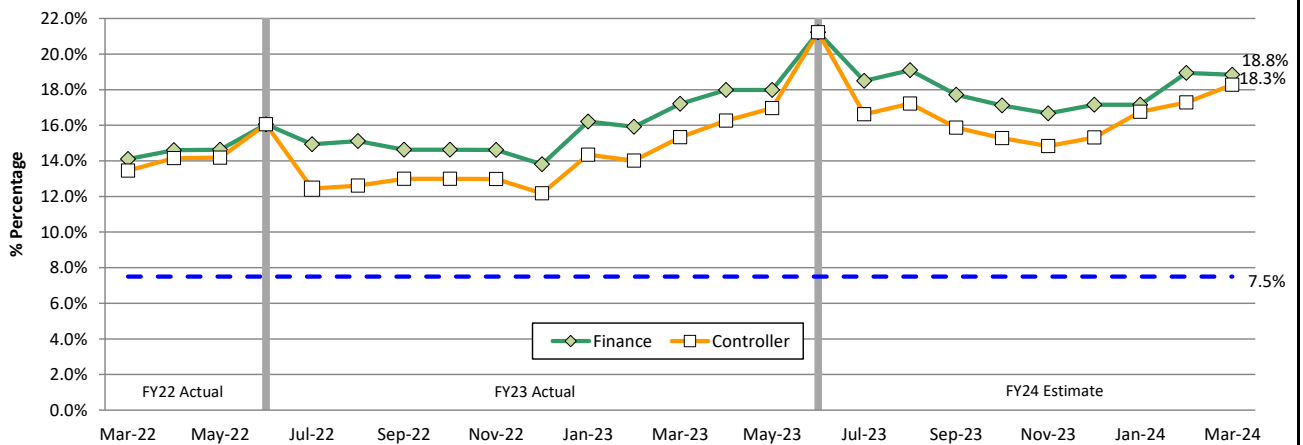
Sales Tax - Three-month Rolling Average



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 March 31, 2024
 (amounts expressed in thousands)

Actual YTD
 Current Budget

	FY2024						Controller - Finance Variance	Controller - Finance	Controller
	FY2023	FY2024		Controller's	Finance	Actual YTD			
	Actual	Adopted Budget	Current Budget	Projection	Projection				
Revenues									
General Property Taxes	1,295,496	1,376,668	1,376,668	1,376,663	1,376,668	1,571,896	(5)	✓	
Industrial Assessments	28,021	25,281	25,281	24,000	27,243	835	(3,243)	✓	
Sales Tax	889,039	865,593	865,593	880,772	880,700	659,929	72	✓	
Other Taxes	23,607	24,896	24,896	23,800	24,896	13,664	(1,096)	✓	
Electric Franchise	95,728	98,482	98,482	98,000	98,482	73,694	(482)	✓	
Telephone Franchise	18,203	16,170	16,170	16,000	16,186	8,290	(186)	✓	
Gas Franchise	13,048	14,593	14,593	14,000	14,596	10,951	(596)	✓	
Other Franchise	21,180	19,934	19,934	19,000	20,098	9,815	(1,098)	✓	
Licenses and Permits	33,673	33,392	33,392	33,682	34,041	25,847	(359)	✓	
Intergovernmental	208,176	199,545	199,545	197,776	197,776	170,040	-	✓	
Charges for Services	76,166	72,693	72,693	78,250	81,229	61,700	(2,979)	✓	
Direct Interfund Services	65,845	70,845	70,845	69,867	69,867	50,696	-	✓	
Indirect Interfund Services	22,801	26,079	26,079	26,079	26,079	19,268	-	✓	
Municipal Courts Fines and Forfeits	17,318	16,134	16,134	16,000	17,063	12,343	(1,063)	✓	
Other Fines and Forfeits	3,371	3,089	3,089	3,000	3,566	2,118	(566)	✓	
Interest	12,518	9,533	9,533	17,800	18,000	13,010	(200)	✓	
Miscellaneous/Other	15,913	13,873	13,873	12,100	14,277	8,683	(2,177)	✓	
Total Revenues	2,840,103	2,886,800	2,886,800	2,906,789	2,920,767	2,712,779	(13,978)	✓	
Expenditures									
Administration & Regulatory Affairs	31,261	34,877	34,877	34,780	34,780	21,621	-	✓	
City Council	13,164	15,173	18,737	18,710	18,710	8,283	-	✓	
City Secretary	809	955	955	911	911	669	-	✓	
Controller	7,864	9,024	9,024	9,642	9,642	6,230	-	✓	
Finance	19,729	23,435	23,516	22,646	22,646	16,169	-	✓	
Fire	554,188	593,315	593,345	595,741	595,741	437,872	-	✓	
General Services	43,524	47,461	47,469	48,809	48,809	32,160	-	✓	
Housing and Community Development	1,126	1,693	1,716	2,214	2,214	1,645	-	✓	
Houston Emergency Center	10,072	10,155	10,155	10,155	10,155	7,616	-	✓	
Houston Health Department	61,269	55,897	55,928	52,405	52,405	36,950	-	✓	
Houston Public Works	23,281	26,301	26,301	23,670	23,670	18,350	-	✓	
Human Resources	960	1,500	1,500	1,500	1,500	858	-	✓	
Legal	18,120	19,855	19,855	18,859	18,859	13,170	-	✓	
Library	48,711	52,307	52,337	51,116	51,116	34,043	-	✓	
Mayor's Office	7,949	8,571	8,571	8,584	8,584	6,469	-	✓	
Municipal Courts	27,874	31,399	31,399	30,393	30,393	21,386	-	✓	
Neighborhoods	11,792	14,592	14,597	14,347	14,347	9,054	-	✓	
Office of Business Opportunity	4,411	5,553	5,553	5,256	5,256	3,695	-	✓	
Parks and Recreation	84,778	91,734	91,764	92,829	92,829	62,667	-	✓	
Planning and Development	3,260	4,817	4,817	5,035	5,035	2,661	-	✓	
Police	979,049	1,011,273	1,011,375	1,014,475	1,014,475	747,086	-	✓	
Solid Waste Management	97,332	97,116	97,116	104,838	104,838	69,100	-	✓	
Total Departmental Expenditures	2,050,523	2,157,003	2,160,909	2,166,915	2,166,915	1,557,754	-	✓	
General Government	235,677	284,316	285,411	316,825	316,825	206,664	-	✓	
Total Expenditures Other Than Debt	2,286,200	2,441,319	2,446,319	2,483,740	2,483,740	1,764,418	-	✓	
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	352,153	-	✓	
Total Expenditures and Other Uses	2,721,090	2,916,623	2,921,623	2,959,043	2,959,043	2,116,571	-	✓	
Net Current Activity	119,013	(29,823)	(34,823)	(52,254)	(38,276)	596,208	(13,978)	✓	
Other Financing Sources (Uses)									
Transfers from Other Funds	10,044	10,721	10,721	10,834	10,834	3,657	-	✓	
Sale of Capital Assets	2,773	2,755	2,755	11,160	11,160	10,108	-	✓	
Total Other Financing Sources (Uses)	12,817	13,476	13,476	21,994	21,994	13,765	-	✓	
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)	609,973	-	✓	
Change in Inventory/Prepaid Items/Imprest Cash	308	-	-	-	-	-	-	✓	
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(8,914)	5,064	-	(13,978)	✓	
Fund Balance, End of Year***	485,382	467,709	462,709	453,795	467,773	1,095,355	(13,978)	✓	

*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 \$186,281 based on current projections. The City will be \$267,515 above 7.5% based on the Controller's Projections, and \$281,493 above 7.5% based on Finance's Projections for FY2024.
 † Indicates projection exceeds 5% or \$5M of budget expenditures or projected revenues are 5% or \$5M less than current budget.
 Total may reflect slight variances due to rounding.

ARPA Local Fiscal Recovery Fund (LFRF)

For period ended March 31, 2024

(amounts expressed in thousands)

	Budget ⁽¹⁾	March 3, 2021 to June 30, 2023	Current Fiscal Year		Cumulative March 3, 2021 to March 31, 2024	Budget vs Actual (Cumulative Spend vs Budget) Under/(Over)
			QTD Actual	YTD Actual		
Cash Inflows						
Local Fiscal Recovery Funds (LFRF)	\$ 607,769	\$ 607,769	\$ -	\$ -	\$ 607,769	\$ -
Interest Income	10,694	6,626	1,038	4,069	10,694	-
Total Inflows	\$ 618,463	\$ 614,395	\$ 1,038	\$ 4,069	\$ 618,463	\$ -
Cash Outflows - Category of Spending ^{(2), (3)}						
Public Health	\$ 84,798	\$ 31,963	\$ 4,136	\$ 12,295	\$ 44,259	\$ 40,539
Negative Economic Impacts	17,657	2,906	387	4,457	7,364	10,294
Public Health: Negative Economic Impact: Public Sector	33,712	22,070	1,487	6,703	28,773	4,939
Premium Pay	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Revenue Replacement ⁽⁴⁾	462,011	302,011	-	160,000	462,011	-
Administrative	8,039	1,401	201	743	2,145	5,894
Future funding allocation ⁽⁵⁾	12,247	-	-	-	-	12,247
Total Outflows	\$ 618,463	\$ 360,352	\$ 6,211	\$ 184,199	\$ 544,551	\$ 73,912
Net Current Flows		\$ 254,042	\$ (5,174)	\$ (180,130)	\$ 73,912	

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 March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Landing Area	\$ 92,601	\$ 110,131	\$ 110,131	\$ 78,364	\$ 100,253	\$ 100,253
Bldg and Ground Area	234,750	242,422	242,422	189,862	255,149	255,149
Parking and Concession	225,152	220,331	220,331	170,482	232,834	232,834
Other	7,610	6,558	6,558	5,373	6,699	6,699
Total Operating Revenues	<u>560,112</u>	<u>579,441</u>	<u>579,441</u>	<u>444,080</u>	<u>594,935</u>	<u>594,935</u>
Operating Expenses						
Personnel	127,136	134,216	134,216	102,642	137,820	137,820
Supplies	8,236	8,757	9,109	6,066	8,471	8,471
Services	188,914	208,708	213,897	146,899	209,406	209,406
Non-Capital Outlay	1,913	2,850	2,579	1,037	2,000	2,000
Total Operating Expenses	<u>326,289</u>	<u>354,531</u>	<u>359,801</u>	<u>256,723</u>	<u>357,776</u>	<u>357,776</u>
Operating Income (Loss)	<u>233,913</u>	<u>224,910</u>	<u>219,640</u>	<u>187,436</u>	<u>237,159</u>	<u>237,159</u>
Non-Operating Revenues (Expenses)						
Interest Income	21,855	12,000	12,000	26,787	27,977	27,977
Other	<u>13,246</u>	<u>0</u>	<u>0</u>	<u>294</u>	<u>289</u>	<u>289</u>
Total Non-Operating Rev (Exp)	<u>35,101</u>	<u>12,000</u>	<u>12,000</u>	<u>27,081</u>	<u>28,266</u>	<u>28,266</u>
Income (Loss) Before Operating Transfers	<u>269,014</u>	<u>236,910</u>	<u>231,640</u>	<u>214,518</u>	<u>265,425</u>	<u>265,425</u>
Operating Transfers						
Debt Service Transfer	81,126	114,031	114,030	58,568	84,467	84,467
Renewal and Replacement	8,721	10,000	10,000	0	20,000	20,000
Capital Improvement	<u>235,311</u>	<u>112,880</u>	<u>107,610</u>	<u>75,744</u>	<u>161,036</u>	<u>161,036</u>
Total Operating Transfers	<u>325,069</u>	<u>236,910</u>	<u>231,640</u>	<u>134,391</u>	<u>265,425</u>	<u>265,425</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ (56,055)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 80,127</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 March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Facility Rentals	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521
Parking	8,877	8,847	8,847	6,385	8,382	8,382
Total Operating Revenues	<u>10,398</u>	<u>10,368</u>	<u>10,368</u>	<u>7,906</u>	<u>9,903</u>	<u>9,903</u>
Operating Expenses						
Personnel	1,542	314	314	178	252	252
Services	92	117	117	49	110	110
Total Operating Expenses	<u>1,634</u>	<u>431</u>	<u>431</u>	<u>227</u>	<u>363</u>	<u>363</u>
Operating Income (Loss)	<u>8,764</u>	<u>9,937</u>	<u>9,937</u>	<u>7,679</u>	<u>9,540</u>	<u>9,540</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	89,239	93,000	93,000	76,214	98,199	98,199
Delinquent	15,614	2,000	2,000	2,613	2,927	2,927
Net Hotel Occupancy Tax	<u>104,853</u>	<u>95,000</u>	<u>95,000</u>	<u>78,827</u>	<u>101,126</u>	<u>101,126</u>
Interest Income	341	350	350	392	505	505
Other Interest Expense	(195)	(182)	(182)	(123)	(182)	(182)
Other	292	0	0	0	292	292
Total Non-Operating Rev (Exp)	<u>105,291</u>	<u>95,168</u>	<u>95,168</u>	<u>79,096</u>	<u>101,741</u>	<u>101,741</u>
Income (Loss) Before Operating Transfers	<u>114,055</u>	<u>105,106</u>	<u>105,106</u>	<u>86,775</u>	<u>111,281</u>	<u>111,281</u>
Operating Transfers						
Transfers for Interest	19,417	20,407	20,407	15,273	20,407	20,407
Transfers for Principal	9,897	9,913	9,913	7,438	9,913	9,913
Transfer to Component Unit	84,316	75,509	75,509	62,497	78,582	78,582
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>86,729</u>	<u>110,644</u>	<u>110,644</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>(1,306)</u>	\$ <u>(2,465)</u>	\$ <u>(2,465)</u>	\$ <u>46</u>	\$ <u>638</u>	\$ <u>638</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 March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Water Sales	\$ 777,058	\$ 901,843	\$ 901,843	\$ 695,078	\$ 917,663	\$ 917,663
Sewer Sales	690,043	825,837	825,837	607,951	827,094	827,094
Penalties	22,446	16,000	16,000	19,346	20,000	20,000
Other	14,905	18,244	18,244	14,214	19,900	19,900
Total Operating Revenues	<u>1,504,452</u>	<u>1,761,924</u>	<u>1,761,924</u>	<u>1,336,589</u>	<u>1,784,657</u>	<u>1,784,657</u>
Operating Expenses						
Personnel	215,183	253,972	253,472	166,300	229,507	229,507
Supplies	66,750	90,783	91,606	41,400	92,323	92,323
Electricity and Gas	51,127	65,782	59,182	30,397	65,782	65,782
Contracts & Other Payments	273,320	321,432	327,680	164,195	342,494	342,494
Non-Capital Equipment	1,984	4,249	4,263	1,399	4,249	4,249
Total Operating Expenses	<u>608,364</u>	<u>736,218</u>	<u>736,203</u>	<u>403,691</u>	<u>734,355</u>	<u>734,355</u>
Operating Income (Loss)	<u>896,088</u>	<u>1,025,706</u>	<u>1,025,721</u>	<u>932,898</u>	<u>1,050,303</u>	<u>1,050,303</u>
Non-Operating Revenues (Expenses)						
Interest Income	22,836	25,579	25,579	32,471	34,499	34,499
Sale of Property, Mains & Scrap	1,913	1,495	1,495	558	959	959
Other	23,839	21,607	21,607	17,214	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)	(1,324)	(6,351)	(6,351)
Total Non-Operating Rev (Exp)	<u>99,176</u>	<u>67,330</u>	<u>67,330</u>	<u>70,232</u>	<u>89,088</u>	<u>89,088</u>
Income (Loss) Before Operating Transfers	<u>995,264</u>	<u>1,093,036</u>	<u>1,093,052</u>	<u>1,003,130</u>	<u>1,139,390</u>	<u>1,139,390</u>
Operating Transfers						
System Debt Service Transfer	550,491	597,949	597,949	279,586	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	2,862	2,862	2,862
Transfer to Capital Project Fund	300,000	279,218	261,934	230,000	261,934	261,934
Pension Liability Prin & Int	8,123	8,254	8,254	2,902	8,254	8,254
Equipment Acquisition	26,780	92,484	109,888	14,902	35,577	35,577
Transfer to Storm Water	49,147	49,735	49,630	35,953	51,677	51,677
Transfer to Special Revenue	350	350	350	262	350	350
Transfer to Grant Fund	0	0	0	0	35,000	35,000
Total Operating Transfers	<u>952,083</u>	<u>1,037,788</u>	<u>1,037,803</u>	<u>568,960</u>	<u>983,678</u>	<u>983,678</u>
Net Current Activity						
Operating Fund Only	<u>\$ 43,180</u>	<u>\$ 55,248</u>	<u>\$ 55,248</u>	<u>\$ 434,170</u>	<u>\$ 155,713</u>	<u>\$ 155,713</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 March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Interfund Services	\$ 0	\$ 600	\$ 600	\$ 0	\$ 300	\$ 300
Miscellaneous	(206)	15	15	8	17	17
Total Revenues	<u>(206)</u>	<u>615</u>	<u>615</u>	<u>8</u>	<u>317</u>	<u>317</u>
Expenditures						
Personnel	23,941	28,944	28,944	18,957	25,825	25,825
Supplies	806	982	980	506	1,132	1,132
Other Services	15,402	18,440	18,790	9,336	18,243	18,243
Capital Outlay	1,816	11,096	10,748	1,519	16,550	16,550
Total Expenditures	<u>41,965</u>	<u>59,462</u>	<u>59,462</u>	<u>30,317</u>	<u>61,751</u>	<u>61,751</u>
Net Current Activity	(42,171)	(58,847)	(58,847)	(30,309)	(61,434)	(61,434)
Other Financing Sources (Uses)						
Interest Income	160	130	130	236	280	280
Transfers In - CUS	49,147	49,735	49,735	35,953	51,677	51,677
Transfers In - DD&SRF	13,000	14,000	14,000	10,500	14,000	14,000
Debt Service Principal	(1,753)	(1,759)	(1,759)	(1,759)	(1,759)	(1,759)
Transfer Out -Discretionary Debt	(15,224)	(14,843)	(14,843)	(14,843)	(14,843)	(14,843)
Total Other Financing Sources (Uses)	<u>45,330</u>	<u>47,263</u>	<u>47,263</u>	<u>30,087</u>	<u>49,355</u>	<u>49,355</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	3,159	(11,584)	(11,584)	(222)	(12,079)	(12,079)
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>\$ 11,859</u>	<u>\$ 2</u>	<u>\$ 2</u>

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

About the Fund:

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

Dedicated Drainage & Street Renewal Fund (Ad - Valorem)
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Expenditures						
Capital Outlay	\$ 6,142	\$ 18,389	\$ 24,556	\$ 5,902	\$ 15,358	\$ 15,358
Other Services	126	230	230	218	275	275
Total Expenditures	<u>6,268</u>	<u>18,619</u>	<u>24,786</u>	<u>6,120</u>	<u>15,633</u>	<u>15,633</u>
Net Current Activity	(6,268)	(18,619)	(24,786)	(6,120)	(15,633)	(15,633)
Other Financing Sources (Uses)						
Other Revenue	100	0	0	0	0	0
Interest Income	954	1,000	1,000	1,221	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)	(49,140)	(94,258)	(94,258)
Transfers Out Ch380 Trans Other Fund	<u>(4,886)</u>	<u>(5,032)</u>	<u>(5,032)</u>	<u>(1,389)</u>	<u>(5,032)</u>	<u>(5,032)</u>
Total Other Financing Sources (Uses)	<u>(3,592)</u>	<u>18,618</u>	<u>24,786</u>	<u>(49,308)</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)	(55,428)	9,727	9,727
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>\$ 30,008</u>	<u>\$ 95,163</u>	<u>\$ 95,163</u>

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

	FY2024		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund (\$0.118 equivalent of City's Ad Valorem Tax Levy)	\$ 222,002	\$ 222,002	\$ 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 March 31) is \$3.028 billion. The portion of the debt associated with drainage and street improvements is estimated at \$445 million.			

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

Dedicated Drainage & Street Renewal Fund - Drainage Charge
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Drainage Charge Revenue *	\$ 107,057	\$ 112,700	\$ 112,700	\$ 82,150	\$ 107,600	\$ 107,600
Interfund Drainage Fee	7,846	7,791	7,791	5,858	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>88,007</u>	<u>115,393</u>	<u>115,393</u>
Expenditures						
Personnel	1,971	2,095	2,095	1,755	2,355	2,355
Supplies	89	77	77	1	78	78
Other Services	1,643	6,138	6,138	838	5,827	5,827
Capital Outlay	0	3	177	0	3	3
Total Expenditures	<u>3,703</u>	<u>8,313</u>	<u>8,487</u>	<u>2,594</u>	<u>8,262</u>	<u>8,262</u>
Net Current Activity	111,200	112,180	112,006	85,413	107,131	107,131
Other Financing Sources (Uses)						
Interest Income	3,557	2,200	2,200	5,171	6,000	6,000
Transfers In - General Fund	740	0	0	0	0	0
Transfers In - Special Revenue Fund	0	0	0	3	13	13
Debt Service Interest	0	(98)	(98)	0	(99)	(99)
Transfers Out - Comm'l Paper Agent Fees	(520)	(450)	(450)	(303)	(450)	(450)
Transfers Out - Capital Projects	(52,857)	(104,600)	(104,426)	(43,004)	(104,600)	(104,600)
Transfers Out - To Storm Water	(13,000)	(14,000)	(14,000)	(10,500)	(14,000)	(14,000)
Total Other Financing Sources (Uses)	<u>(62,080)</u>	<u>(116,948)</u>	<u>(116,774)</u>	<u>(48,633)</u>	<u>(113,136)</u>	<u>(113,136)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	49,120	(4,768)	(4,768)	36,780	(6,005)	(6,005)
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>\$ 235,454</u>	<u>\$ 192,669</u>	<u>\$ 192,669</u>

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

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

Dedicated Drainage & Street Renewal Fund - Metro ET AL
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Charges for Services	\$ 749	\$ 1,114	\$ 1,114	\$ 221	\$ 667	\$ 667
Street Milling and Sales Earnings	386	0	0	378	378	378
Metro Intergovernmental Revenue	70,682	87,885	87,885	65,298	87,885	87,885
Operating Recoveries & Refunds	31	37	37	13	38	38
Miscellaneous/Other	27	60	60	25	61	61
Total Revenues	<u>71,875</u>	<u>89,096</u>	<u>89,096</u>	<u>65,935</u>	<u>89,028</u>	<u>89,028</u>
Expenditures						
Personnel	36,333	43,105	43,105	27,228	37,506	37,506
Supplies	11,912	11,910	12,353	9,988	12,232	12,232
Other Services	21,953	33,823	33,394	18,635	32,647	32,647
Capital Outlay	23,390	1,057	1,043	703	1,132	1,132
Total Expenditures	<u>93,588</u>	<u>89,895</u>	<u>89,895</u>	<u>56,554</u>	<u>83,517</u>	<u>83,517</u>
Net Current Activity	(21,713)	(799)	(799)	9,381	5,511	5,511
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)	9,381	3,370	3,370
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>\$ 12,756</u>	<u>\$ 6,745</u>	<u>\$ 6,745</u>

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

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



Health Benefits Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
City Medical Plans	\$ 379,807	\$ 399,909	\$ 399,909	\$ 292,228	\$ 382,831	\$ 382,831
City Dental Plans	11,720	11,885	11,885	8,947	12,003	12,003
City Life Insurance Plans	8,235	8,660	8,660	6,494	8,632	8,632
Vision	3,543	3,683	3,683	2,671	3,584	3,584
Health Flexible Spending Account	4,137	4,829	4,829	3,712	4,995	4,995
Dependent Care Reimbursement	308	310	310	259	351	351
Operating Revenues	<u>407,750</u>	<u>429,276</u>	<u>429,276</u>	<u>314,312</u>	<u>412,395</u>	<u>412,395</u>
Operating Expenses						
Medicare Advantage	23,025	25,130	25,130	17,395	23,312	23,312
City Medical Plan Claims - Cigna	330,346	367,823	367,823	245,783	355,426	355,426
City Dental Plan Claims	11,720	11,885	11,885	8,944	12,003	12,003
Vision	3,543	3,683	3,683	2,673	3,584	3,584
City Life Insurance Plans	8,235	8,660	8,660	6,493	8,632	8,632
Administrative Costs	8,491	9,690	9,690	5,005	8,768	8,768
Health Flexible Spending Account	4,228	4,927	4,927	3,795	5,105	5,105
Dependent Care	311	313	313	262	354	354
Operating Expenses	<u>389,899</u>	<u>432,110</u>	<u>432,110</u>	<u>290,350</u>	<u>417,185</u>	<u>417,185</u>
Operating Income (Loss)	17,851	(2,834)	(2,834)	23,962	(4,790)	(4,790)
Non-Operating Revenues (Expenses)						
Interest Income	1,531	900	900	2,075	2,364	2,364
Prior Year Expense Recovery	3	0	0	0	0	0
Miscellaneous Revenue	909	0	0	916	916	916
Non-Operating Revenues (Expenses)	<u>2,443</u>	<u>900</u>	<u>900</u>	<u>2,991</u>	<u>3,280</u>	<u>3,280</u>
Net Income (Loss)	20,294	(1,934)	(1,934)	26,953	(1,510)	(1,510)
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>\$ 67,813</u>	<u>\$ 39,350</u>	<u>\$ 39,350</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 March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 1,239	\$ 1,238	\$ 1,238	\$ 936	\$ 1,247	\$ 1,247
Operating Revenues	<u>1,239</u>	<u>1,238</u>	<u>1,238</u>	<u>936</u>	<u>1,247</u>	<u>1,247</u>
Operating Expenses						
Management Consulting Services	25	33	33	0	25	25
Claims Payment Services	110	134	134	63	110	110
Employee Medical Claims	912	1,034	1,034	672	886	886
Operating Expenses	<u>1,047</u>	<u>1,201</u>	<u>1,201</u>	<u>735</u>	<u>1,020</u>	<u>1,020</u>
Operating Income (Loss)	192	38	38	201	227	227
Non-Operating Revenues (Expenses)						
Interest Income	162	121	121	200	255	255
Miscellaneous Revenue	2	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>164</u>	<u>121</u>	<u>121</u>	<u>201</u>	<u>255</u>	<u>255</u>
Net Income (Loss)	356	159	159	402	482	482
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>\$ 9,310</u>	<u>\$ 9,390</u>	<u>\$ 9,390</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 March 31, 2024
(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	\$ 9,089	\$ 29,068	\$ 29,068	
Interfund Insurance Fees	26,662	37,185	37,185	1,480	29,822	29,822	
Operating Revenues	<u>45,320</u>	<u>66,253</u>	<u>66,253</u>	<u>10,569</u>	<u>58,890</u>	<u>58,890</u>	
Operating Expenses							
Personnel	9,888	11,512	11,512	7,880	11,373	11,373	
Supplies	93	118	107	74	107	107	
Services:							
Insurance Fees/Adm.	25,599	35,772	35,772	781	28,588	28,588	
Claims and Judgments	5,947	10,275	10,275	3,722	10,275	10,275	
Other Services	3,854	8,576	8,586	2,742	8,547	8,547	
Non-Capital Outlay	0	0	1	1	1	1	
Operating Expenses	<u>45,381</u>	<u>66,253</u>	<u>66,253</u>	<u>15,200</u>	<u>58,890</u>	<u>58,890</u>	
Operating Income (Loss)	(61)	0	0	(4,631)	(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	(4,631)	(0)	(0)	
Net Assets, Beginning of Year	0	0	0	0	0	0	
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (4,631)</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 March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 29,843	\$ 39,999	\$ 39,999	\$ 23,033	\$ 34,239	\$ 34,239
Operating Revenues	<u>29,843</u>	<u>39,999</u>	<u>39,999</u>	<u>23,033</u>	<u>34,239</u>	<u>34,239</u>
Operating Expenses						
Personnel	5,831	7,324	7,324	4,603	6,711	6,711
Supplies	52	87	87	35	80	80
Current Year Claims	25,781	34,958	34,958	19,769	29,535	29,535
Services	1,219	1,197	1,195	823	1,121	1,121
Capital Outlay	34	91	92	5	96	96
Non-Capital Outlay	20	8	9	1	3	3
Operating Expenses	<u>32,937</u>	<u>43,665</u>	<u>43,665</u>	<u>25,235</u>	<u>37,547</u>	<u>37,547</u>
Operating Income (Loss)	(3,094)	(3,666)	(3,666)	(2,202)	(3,308)	(3,308)
Non-Operating Revenues (Expenses)						
Interest Income	58	11	11	34	44	44
Other	3,036	3,655	3,655	1,903	3,263	3,263
Non-Operating Revenues (Expenses)	<u>3,094</u>	<u>3,666</u>	<u>3,666</u>	<u>1,937</u>	<u>3,308</u>	<u>3,308</u>
Net Income (Loss)	0	0	0	(265)	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>\$ (265)</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 March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 4,762	\$ 2,014	\$ 2,014	\$ 3,377	\$ 3,818	\$ 3,818
Interest Income	117	7	7	162	165	165
Total Revenues	<u>4,879</u>	<u>2,021</u>	<u>2,021</u>	<u>3,539</u>	<u>3,983</u>	<u>3,983</u>
Expenditures						
Personnel	1,851	2,940	2,940	1,385	2,940	2,940
Supplies	578	573	573	91	568	568
Other Services	1,049	905	905	694	899	899
Capital Purchases	57	0	112	54	163	163
Non-Capital Purchases	29	1,882	1,770	3	833	833
Total Expenditures	<u>3,564</u>	<u>6,300</u>	<u>6,300</u>	<u>2,227</u>	<u>5,403</u>	<u>5,403</u>
Net Current Activity	1,315	(4,279)	(4,279)	1,312	(1,420)	(1,420)
Fund Balance, Beginning of Year	<u>5,619</u>	<u>6,934</u>	<u>6,934</u>	<u>6,934</u>	<u>6,934</u>	<u>6,934</u>
Fund Balance, End of Year	<u>\$ 6,934</u>	<u>\$ 2,655</u>	<u>\$ 2,655</u>	<u>\$ 8,246</u>	<u>\$ 5,514</u>	<u>\$ 5,514</u>

Auto Dealers Special Revenue Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	\$ 2,837	\$ 2,731	\$ 2,731	\$ 2,212	\$ 2,731	\$ 2,731
Vehicle Storage Notification	369	352	352	223	352	352
Vehicle Auction Fees	416	441	441	278	441	441
Interest Income	199	96	96	306	385	385
Other	8,309	6,996	6,996	6,795	9,370	9,370
Total Revenues	<u>12,130</u>	<u>10,616</u>	<u>10,616</u>	<u>9,814</u>	<u>13,279</u>	<u>13,279</u>
Expenditures						
Personnel	4,456	5,098	5,098	3,509	5,098	5,098
Supplies	366	420	420	405	450	450
Other Services	2,165	2,560	2,560	1,707	2,527	2,527
Capital Purchases	14	2,347	2,347	0	2,317	2,317
Total Expenditures	<u>7,001</u>	<u>10,425</u>	<u>10,425</u>	<u>5,621</u>	<u>10,392</u>	<u>10,392</u>
Other Financing Sources (Uses)						
Transfers Out	(1,900)	(2,200)	(2,200)	(2,022)	(2,200)	(2,200)
Total Other Financing Sources (Uses)	<u>(1,900)</u>	<u>(2,200)</u>	<u>(2,200)</u>	<u>(2,022)</u>	<u>(2,200)</u>	<u>(2,200)</u>
Net Current Activity	3,229	(2,009)	(2,009)	2,171	687	687
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>\$ 12,393</u>	<u>\$ 10,909</u>	<u>\$ 10,909</u>

BARC Special Revenue Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Licenses & Fees	\$ 1,033	\$ 1,135	\$ 1,135	\$ 676	\$ 944	\$ 944
Interest	11	10	10	14	17	17
Animal Adoption	108	85	85	99	110	110
Contributions	263	149	149	97	148	148
Other Revenue	1	0	0	47	47	47
Total Revenues	<u>1,416</u>	<u>1,379</u>	<u>1,379</u>	<u>933</u>	<u>1,266</u>	<u>1,266</u>
Expenditures						
Personnel	8,771	9,776	9,776	7,170	9,776	9,776
Supplies	1,095	1,272	1,261	846	1,164	1,164
Other Services	3,542	4,055	4,055	2,695	3,954	3,954
Capital Outlay	0	590	590	94	594	594
Non-Capital Outlay	6	0	12	2	2	2
Total Expenditures	<u>13,414</u>	<u>15,693</u>	<u>15,693</u>	<u>10,807</u>	<u>15,490</u>	<u>15,490</u>
Net Current Activity	(11,998)	(14,314)	(14,314)	(9,874)	(14,224)	(14,224)
Other Financing Sources (Uses)						
Operating Transfers - In	11,679	12,768	12,768	6,634	13,245	13,245
Total Other Financing Sources (Uses)	<u>11,679</u>	<u>12,768</u>	<u>12,768</u>	<u>6,634</u>	<u>13,245</u>	<u>13,245</u>
Net Current Activity	(319)	(1,546)	(1,546)	(3,240)	(979)	(979)
Fund Balance, Beginning of Year	1,836	1,517	1,517	1,517	1,517	1,517
Fund Balance, End of Year	<u>\$ 1,517</u>	<u>\$ (29)</u>	<u>\$ (29)</u>	<u>\$ (1,723)</u>	<u>\$ 538</u>	<u>\$ 538</u>

Bayou Greenway 2020 Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Charges for Services	\$ 1,034	\$ 1,066	\$ 1,066	\$ 720	\$ 1,075	\$ 1,075
Interest	29	22	22	35	38	38
Total Revenues	<u>1,063</u>	<u>1,088</u>	<u>1,088</u>	<u>755</u>	<u>1,113</u>	<u>1,113</u>
Expenditures						
Personnel	955	1,025	1,025	683	1,025	1,025
Supplies	23	47	47	27	47	47
Other Services	2	58	58	18	47	47
Capital Outlay	0	140	140	0	0	0
Total Expenditures	<u>980</u>	<u>1,270</u>	<u>1,270</u>	<u>728</u>	<u>1,119</u>	<u>1,119</u>
Net Current Activity	83	(182)	(182)	27	(6)	(6)
Fund Balance, Beginning of Year	1,487	1,570	1,570	1,570	1,570	1,570
Fund Balance, End of Year	<u>\$ 1,570</u>	<u>\$ 1,388</u>	<u>\$ 1,388</u>	<u>\$ 1,597</u>	<u>\$ 1,564</u>	<u>\$ 1,564</u>

Building Inspection Special Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	Adopted Budget	Current Budget	FY2024		
				YTD	Controller's Projection	Finance Projection
Revenues						
Permits and Licenses	\$ 75,040	\$ 73,761	\$ 73,761	\$ 56,051	\$ 74,826	\$ 74,826
Charges for Services	20,927	20,522	20,522	16,163	22,083	22,083
Other	2,997	3,720	3,720	2,583	3,441	3,441
Interest Income	436	296	296	495	530	530
Total Revenues	<u>99,400</u>	<u>98,299</u>	<u>98,299</u>	<u>75,292</u>	<u>100,881</u>	<u>100,881</u>
Expenditures						
Personnel	68,049	73,594	70,639	52,305	70,171	70,171
Supplies	276	316	413	323	383	383
Other Services	20,596	24,801	24,120	14,590	23,799	23,799
Capital Outlay	216	1,690	2,317	64	779	779
Non-Capital Outlay	818	503	503	289	449	449
Total Expenditures	<u>89,955</u>	<u>100,904</u>	<u>97,993</u>	<u>67,571</u>	<u>95,582</u>	<u>95,582</u>
Net Current Activity	9,445	(2,605)	306	7,720	5,299	5,299
Other Financing Sources (Uses)						
Transfer to Capital Project	(1,787)	(1,805)	(1,805)	(1,805)	(1,805)	(1,805)
Transfer to Special Revenue Fund	0	0	0	(3)	(13)	(13)
Operating Transfers Out	(5,447)	(5,594)	(8,505)	(8,411)	(8,526)	(8,526)
Operating Transfers In	2	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>(7,232)</u>	<u>(7,399)</u>	<u>(10,310)</u>	<u>(10,220)</u>	<u>(10,344)</u>	<u>(10,344)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	2,213	(10,004)	(10,004)	(2,499)	(5,046)	(5,046)
Fund Balance, Beginning of Year	<u>18,505</u>	<u>20,718</u>	<u>20,718</u>	<u>20,718</u>	<u>20,718</u>	<u>20,718</u>
Fund Balance, End of Year	<u>\$ 20,718</u>	<u>\$ 10,714</u>	<u>\$ 10,714</u>	<u>\$ 18,219</u>	<u>\$ 15,672</u>	<u>\$ 15,672</u>

Cable Television Special Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	Adopted Budget	Current Budget	FY2024		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,871	\$ 3,727	\$ 3,727	\$ 1,820	\$ 3,562	\$ 3,562
Total Revenues	<u>3,871</u>	<u>3,727</u>	<u>3,727</u>	<u>1,820</u>	<u>3,562</u>	<u>3,562</u>
Expenditures						
Maintenance and Operations	3,496	3,975	3,975	1,794	3,415	3,415
Capital Purchases	319	2,161	2,161	1,236	1,236	1,236
Total Expenditures	<u>3,815</u>	<u>6,136</u>	<u>6,136</u>	<u>3,030</u>	<u>4,651</u>	<u>4,651</u>
Net Current Activity	56	(2,409)	(2,409)	(1,210)	(1,089)	(1,089)
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>\$ 4,764</u>	<u>\$ 4,885</u>	<u>\$ 4,885</u>

Child Safety Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest on Investments	\$ 16	\$ 15	\$ 15	\$ 23	\$ 29	\$ 29
Municipal Courts Collections	2,533	2,566	2,566	1,540	2,501	2,501
Harris County Collections	682	675	675	492	675	675
Total Revenues	<u>3,231</u>	<u>3,256</u>	<u>3,256</u>	<u>2,054</u>	<u>3,205</u>	<u>3,205</u>
Expenditures						
School Crossing Guard Program	3,180	3,255	3,255	1,297	3,256	3,256
Miscellaneous Parts and Supplies	0	1	1	0	0	0
Total Expenditures	<u>3,180</u>	<u>3,256</u>	<u>3,256</u>	<u>1,297</u>	<u>3,256</u>	<u>3,256</u>
Net Current Activity	51	0	0	757	(51)	(51)
Fund Balance, Beginning of Year	<u>0</u>	<u>51</u>	<u>51</u>	<u>51</u>	<u>51</u>	<u>51</u>
Fund Balance, End of Year	<u>\$ 51</u>	<u>\$ 51</u>	<u>\$ 51</u>	<u>\$ 807</u>	<u>\$ 0</u>	<u>\$ 0</u>

Container Lease Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 4,734	\$ 4,692	\$ 4,692	\$ 3,572	\$ 4,692	\$ 4,692
Interest Income	33	35	35	73	79	79
Total Revenues	<u>4,767</u>	<u>4,727</u>	<u>4,727</u>	<u>3,645</u>	<u>4,771</u>	<u>4,771</u>
Expenditures						
Personnel	766	894	894	579	827	827
Supplies	31	94	94	65	88	88
Other Services	66	135	135	52	513	513
Capital Outlay	2,217	2,500	2,500	610	2,701	2,701
Total Expenditures	<u>3,080</u>	<u>3,623</u>	<u>3,623</u>	<u>1,306</u>	<u>4,129</u>	<u>4,129</u>
Net Current Activity	1,687	1,104	1,104	2,339	642	642
Fund Balance, Beginning of Year	<u>0</u>	<u>1,687</u>	<u>1,687</u>	<u>1,687</u>	<u>1,687</u>	<u>1,687</u>
Fund Balance, End of Year	<u>\$ 1,687</u>	<u>\$ 2,791</u>	<u>\$ 2,791</u>	<u>\$ 4,026</u>	<u>\$ 2,329</u>	<u>\$ 2,329</u>

Contractor Responsibility Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	Adopted Budget	Current Budget	FY2024		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,124	\$ 922	\$ 922	\$ 1,083	\$ 1,182	\$ 1,182
Total Revenues	<u>1,124</u>	<u>922</u>	<u>922</u>	<u>1,083</u>	<u>1,182</u>	<u>1,182</u>
Expenditures						
Personnel	149	170	170	125	170	170
Supplies	0	1	1	0	1	1
Other Services	257	421	421	253	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>378</u>	<u>992</u>	<u>992</u>
Net Current Activity	88	(70)	(70)	705	191	191
Fund Balance, Beginning of Year	<u>1,415</u>	<u>1,503</u>	<u>1,503</u>	<u>1,503</u>	<u>1,503</u>	<u>1,503</u>
Fund Balance, End of Year	<u>\$ 1,503</u>	<u>\$ 1,434</u>	<u>\$ 1,433</u>	<u>\$ 2,208</u>	<u>\$ 1,694</u>	<u>\$ 1,694</u>

Essential Public Health Services Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	Adopted Budget	Current Budget	FY2024		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 26,369	\$ 9,613	\$ 9,613	\$ 972	\$ 10,338	\$ 10,338
Total Revenues	<u>26,369</u>	<u>9,613</u>	<u>9,613</u>	<u>972</u>	<u>10,338</u>	<u>10,338</u>
Expenditures						
Personnel	9,119	17,553	16,953	7,304	10,874	10,874
Supplies	272	366	371	109	334	334
Other Services	2,170	4,089	4,677	1,569	3,260	3,260
Non-Capital Purchases	0	4	4	0	9	9
Capital Purchases	0	30	37	0	30	30
Total Expenditures	<u>11,561</u>	<u>22,042</u>	<u>22,042</u>	<u>8,982</u>	<u>14,507</u>	<u>14,507</u>
Net Current Activity	14,808	(12,429)	(12,429)	(8,010)	(4,169)	(4,169)
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>\$ 40,078</u>	<u>\$ 43,919</u>	<u>\$ 43,919</u>

Forensic Transition Special Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Controller's Projection	Finance Projection
		Adopted Budget	Current Budget	YTD			
Revenues							
Police Services	\$ 318	\$ 344	\$ 344	\$ 192	\$ 353	\$ 353	
Recoveries & Refunds	1	0	0	(35)	0	0	
Transfers in	0	0	0	80	0	0	
Total Revenues	<u>319</u>	<u>344</u>	<u>344</u>	<u>237</u>	<u>353</u>	<u>353</u>	
Expenditures							
Personnel	311	339	339	241	348	348	
Other Services	8	5	5	3	5	5	
Total Expenditures	<u>319</u>	<u>344</u>	<u>344</u>	<u>244</u>	<u>353</u>	<u>353</u>	
Net Current Activity	(0)	0	0	(9)	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>\$ 9</u>	<u>\$ 18</u>	<u>\$ 18</u>	

Health Special Revenue Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Controller's Projection	Finance Projection
		Adopted Budget	Current Budget	YTD			
Revenues							
Current Revenues	\$ 3,754	\$ 5,313	\$ 5,313	\$ 4,220	\$ 5,214	\$ 5,214	
Total Revenues	<u>3,754</u>	<u>5,313</u>	<u>5,313</u>	<u>4,220</u>	<u>5,214</u>	<u>5,214</u>	
Expenditures							
Personnel	1,956	5,407	5,407	3,288	4,458	4,458	
Supplies	110	138	173	98	145	145	
Other Services	2,725	4,433	4,433	1,861	3,432	3,432	
Non-Capital Purchases	72	99	64	0	32	32	
Capital Purchases	12	547	547	62	547	547	
Total Expenditures	<u>4,875</u>	<u>10,624</u>	<u>10,624</u>	<u>5,309</u>	<u>8,614</u>	<u>8,614</u>	
Operating Transfers							
Operating Transfers In (Out)	3,430	2,503	2,503	0	2,503	2,503	
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)	(1,089)	(897)	(897)	
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>\$ 5,212</u>	<u>\$ 5,404</u>	<u>\$ 5,404</u>	

Historic Preservation Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Interest Income	\$ 35	\$ 20	\$ 20	\$ 46	\$ 58	\$ 58
Charges for Services	216	200	200	281	298	298
Total Revenues	<u>251</u>	<u>220</u>	<u>220</u>	<u>327</u>	<u>356</u>	<u>356</u>
Expenditures						
Supplies & Other Services	134	475	475	126	342	342
Total Expenditures	<u>134</u>	<u>475</u>	<u>475</u>	<u>126</u>	<u>342</u>	<u>342</u>
Net Current Activity	117	(255)	(255)	201	14	14
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>\$ 2,162</u>	<u>\$ 1,975</u>	<u>\$ 1,975</u>

Houston Emergency Center Fund
For the period ended March 31, 2024
(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	\$ 20,312	\$ 29,804	\$ 29,804
Total Revenues	<u>27,736</u>	<u>29,804</u>	<u>29,804</u>	<u>20,312</u>	<u>29,804</u>	<u>29,804</u>
Expenditures						
Maintenance and Operations	27,118	33,007	33,007	22,111	31,992	31,992
Total Expenditures	<u>27,118</u>	<u>33,007</u>	<u>33,007</u>	<u>22,111</u>	<u>31,992</u>	<u>31,992</u>
Net Current Activity	618	(3,203)	(3,203)	(1,799)	(2,188)	(2,188)
Fund Balance, Beginning of Year	<u>4,402</u>	<u>5,020</u>	<u>5,020</u>	<u>5,020</u>	<u>5,020</u>	<u>5,020</u>
Fund Balance, End of Year	<u>\$ 5,020</u>	<u>\$ 1,817</u>	<u>\$ 1,817</u>	<u>\$ 3,221</u>	<u>\$ 2,832</u>	<u>\$ 2,832</u>

Houston Opioid Abatement Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Revenues	\$ 0	\$ 0	\$ 2,204	\$ 2,204	\$ 2,633	\$ 2,633
Interest Income	0	0	0	36	50	50
Total Revenues	<u>0</u>	<u>0</u>	<u>2,204</u>	<u>2,240</u>	<u>2,683</u>	<u>2,683</u>
Expenses						
Personnel	0	0	495	27	37	37
Supplies	0	0	285	32	93	93
Other Services	0	0	1,405	45	641	641
Non-Capital Outlay	0	0	19	0	7	7
Total Expenses	<u>0</u>	<u>0</u>	<u>2,204</u>	<u>104</u>	<u>778</u>	<u>778</u>
Net Current Activity	0	0	0	2,136	1,905	1,905
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>\$ 2,136</u>	<u>\$ 1,905</u>	<u>\$ 1,905</u>

Houston Transtar Center Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Grant Awards	\$ 2,267	\$ 1,688	\$ 1,688	\$ 1,002	\$ 1,688	\$ 1,688
Other Service Charges	937	937	937	659	937	937
Misc. Revenue	(3)	0	0	0	0	0
Interest Income	71	25	25	79	100	100
Total Revenues	<u>3,272</u>	<u>2,650</u>	<u>2,650</u>	<u>1,740</u>	<u>2,725</u>	<u>2,725</u>
Expenditures						
Maintenance and Operations	3,381	3,427	3,427	2,129	3,206	3,206
Total Expenditures	<u>3,381</u>	<u>3,427</u>	<u>3,427</u>	<u>2,129</u>	<u>3,206</u>	<u>3,206</u>
Net Current Activity	(109)	(777)	(777)	(389)	(481)	(481)
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>\$ 3,458</u>	<u>\$ 3,366</u>	<u>\$ 3,366</u>

Laboratory Operations and Maintenance Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 444	\$ 445	\$ 445	\$ 298	\$ 464	\$ 464
Total Revenues	<u>444</u>	<u>445</u>	<u>445</u>	<u>298</u>	<u>464</u>	<u>464</u>
Expenditures						
Supplies	142	164	164	6	173	173
Other Services	184	385	385	283	376	376
Total Expenditures	<u>326</u>	<u>549</u>	<u>549</u>	<u>289</u>	<u>549</u>	<u>549</u>
Net Current Activity	118	(104)	(104)	9	(85)	(85)
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>\$ 413</u>	<u>\$ 319</u>	<u>\$ 319</u>

Local Youth Diversion Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 704	\$ 619	\$ 619	\$ 537	\$ 623	\$ 623
Total Revenues	<u>704</u>	<u>619</u>	<u>619</u>	<u>537</u>	<u>623</u>	<u>623</u>
Expenditures						
Personnel	191	754	754	238	347	347
Supplies	11	20	20	7	17	17
Other Services and Charges	32	63	63	31	51	51
Non Capital Purchases	0	1	1	0	0	0
Total Expenditures	<u>234</u>	<u>838</u>	<u>838</u>	<u>276</u>	<u>415</u>	<u>415</u>
Net Current Activity	470	(218)	(218)	261	207	207
Fund Balance, Beginning of Year	<u>807</u>	<u>1,277</u>	<u>1,277</u>	<u>1,277</u>	<u>1,277</u>	<u>1,277</u>
Fund Balance, End of Year	<u>\$ 1,277</u>	<u>\$ 1,059</u>	<u>\$ 1,059</u>	<u>\$ 1,538</u>	<u>\$ 1,484</u>	<u>\$ 1,484</u>

Maintenance Renewal and Replacement Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 156	\$ 135	\$ 135	\$ 218	\$ 291	\$ 291
Other Revenue	500	550	550	35	585	585
Total Revenues	<u>656</u>	<u>685</u>	<u>685</u>	<u>253</u>	<u>876</u>	<u>876</u>
Expenses						
Personnel	6,081	9,886	9,886	5,136	9,886	7,606
Supplies	2,270	3,014	1,927	1,480	3,014	2,152
Other Services	26,316	28,945	30,032	14,829	28,945	32,082
Capital Purchases	128	0	0	0	0	0
Non-Capital Purchases	9	14	14	4	14	19
Total Expenses	<u>34,804</u>	<u>41,859</u>	<u>41,859</u>	<u>21,448</u>	<u>41,859</u>	<u>41,859</u>
Operating Transfers						
Operating Transfers In	31,592	42,942	42,942	32,206	42,942	42,942
Total Operating Transfers	<u>31,592</u>	<u>42,942</u>	<u>42,942</u>	<u>32,206</u>	<u>42,942</u>	<u>42,942</u>
Net Current Activity	(2,556)	1,768	1,768	11,011	1,959	1,959
Fund Balance, Beginning of Year	<u>4,515</u>	<u>1,959</u>	<u>1,959</u>	<u>1,959</u>	<u>1,959</u>	<u>1,959</u>
Fund Balance, End of Year	<u>\$ 1,959</u>	<u>\$ 3,727</u>	<u>\$ 3,727</u>	<u>\$ 12,970</u>	<u>\$ 3,918</u>	<u>\$ 3,918</u>

Municipal Court Building Security Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 655	\$ 570	\$ 570	\$ 497	\$ 609	\$ 609
Total Revenues	<u>655</u>	<u>570</u>	<u>570</u>	<u>497</u>	<u>609</u>	<u>609</u>
Expenditures						
Personnel	15	16	16	11	16	16
Other Services	429	473	473	173	458	458
Total Expenditures	<u>444</u>	<u>489</u>	<u>489</u>	<u>184</u>	<u>474</u>	<u>474</u>
Net Current Activity	211	80	80	314	135	135
Fund Balance, Beginning of Year	<u>383</u>	<u>594</u>	<u>594</u>	<u>594</u>	<u>594</u>	<u>594</u>
Fund Balance, End of Year	<u>\$ 594</u>	<u>\$ 674</u>	<u>\$ 674</u>	<u>\$ 908</u>	<u>\$ 729</u>	<u>\$ 729</u>

Municipal Court Technology Fee Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Municipal Court Fines	\$ 549	\$ 496	\$ 496	\$ 404	\$ 530	\$ 530
Interest Income	28	21	21	30	39	39
Misc.	200	200	200	100	100	100
Total Revenues	<u>777</u>	<u>717</u>	<u>717</u>	<u>534</u>	<u>669</u>	<u>669</u>
Expenditures						
Personnel	235	240	240	(1)	0	0
Supplies	0	10	10	0	1	1
Other Services	743	955	955	658	948	948
Equipment	0	115	115	0	0	0
Total Expenditures	<u>978</u>	<u>1,320</u>	<u>1,320</u>	<u>657</u>	<u>948</u>	<u>948</u>
Net Current Activity	(201)	(603)	(603)	(123)	(279)	(279)
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>\$ 1,468</u>	<u>\$ 1,312</u>	<u>\$ 1,312</u>

Municipal Jury Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Municipal Jury Revenue	\$ 13	\$ 11	\$ 11	\$ 10	\$ 12	\$ 12
Total Revenues	<u>13</u>	<u>11</u>	<u>11</u>	<u>10</u>	<u>12</u>	<u>12</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	10	12	12
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>\$ 45</u>	<u>\$ 47</u>	<u>\$ 47</u>

ParkHouston Special Revenue Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Parking Violations	\$ 8,935	\$ 10,186	\$ 10,186	\$ 6,719	\$ 9,631	\$ 9,631
Parking Fees	9,197	10,782	10,782	6,494	9,774	9,774
Permit Fees	256	268	268	175	268	268
Other Revenue	62	46	46	32	46	46
Interest Income	128	62	62	135	165	165
Total Revenues	<u>18,578</u>	<u>21,344</u>	<u>21,344</u>	<u>13,555</u>	<u>19,884</u>	<u>19,884</u>
Expenses						
Personnel	5,894	7,519	7,519	4,828	6,675	6,675
Supplies	416	403	403	161	375	375
Other Services	5,807	6,478	6,478	4,826	6,169	6,169
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>9,824</u>	<u>13,309</u>	<u>13,309</u>
Net Current Activity	6,451	6,404	6,854	3,731	6,575	6,575
Other Financing Sources (Uses)						
Transfers (to) from Special	(194)	0	(450)	(450)	(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>(450)</u>	<u>(8,525)</u>	<u>(8,525)</u>
Net Current Activity	92	(1,671)	(1,671)	3,281	(1,950)	(1,950)
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>\$ 5,576</u>	<u>\$ 345</u>	<u>\$ 345</u>

Parks Golf Special Revenue Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 3,574	\$ 3,507	\$ 3,507	\$ 2,714	\$ 3,850	\$ 3,850
Rental of Property	905	944	944	688	1,006	1,006
Interest Income	27	20	20	41	42	42
Golf	3,353	3,355	3,355	2,327	3,460	3,460
Other	28	30	30	31	36	36
Total Revenues	<u>7,887</u>	<u>7,856</u>	<u>7,856</u>	<u>5,800</u>	<u>8,394</u>	<u>8,394</u>
Expenses						
Personnel	4,159	4,866	4,866	3,052	4,441	4,441
Supplies	1,202	1,396	1,396	1,186	1,402	1,402
Other Services	2,137	2,299	2,299	1,680	2,663	2,663
Non-Cap Equipment	0	0	0	11	11	11
Total Expenses	<u>7,498</u>	<u>8,561</u>	<u>8,561</u>	<u>5,929</u>	<u>8,517</u>	<u>8,517</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)	(129)	(323)	(323)
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>\$ 1,836</u>	<u>\$ 1,642</u>	<u>\$ 1,642</u>

Park Special Revenue Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 629	\$ 548	\$ 548	\$ 387	\$ 524	\$ 524
Facility Admissions/User Fees	197	207	207	123	227	227
Program Fees	366	384	384	220	448	448
Rental of Property	547	527	527	392	498	498
Licenses and Permits	162	169	169	121	155	155
Interest Income	77	37	37	111	141	141
Tennis	213	251	251	123	193	193
Other	1,182	804	804	209	727	727
Total Revenues	<u>3,373</u>	<u>2,927</u>	<u>2,927</u>	<u>1,685</u>	<u>2,914</u>	<u>2,914</u>
Expenses						
Personnel	909	1,161	1,160	666	1,159	1,159
Supplies	445	756	1,037	548	1,038	1,038
Other Services	623	2,077	1,784	890	1,778	1,778
Capital Outlay	38	98	97	0	98	98
Non-Capital Outlay	0	0	12	3	12	12
Total Expenses	<u>2,015</u>	<u>4,091</u>	<u>4,091</u>	<u>2,108</u>	<u>4,084</u>	<u>4,084</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)	(422)	(971)	(971)
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>\$ 3,529</u>	<u>\$ 2,981</u>	<u>\$ 2,981</u>

Planning & Development Special Revenue Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Tower Application Fees	\$ 5	\$ 4	\$ 4	\$ 2	\$ 2	\$ 2
Admin. Fees - License & Permits	467	480	480	357	455	455
Hazardous Materials Permit	3	4	4	1	2	2
Hotel & Motel Ordinance	6	5	5	2	3	3
Platting Fees	8,852	8,965	8,965	6,331	7,789	7,789
Interest Income	181	147	147	230	265	265
Other Service Charges	536	626	626	336	583	583
Total Revenues	<u>10,050</u>	<u>10,231</u>	<u>10,231</u>	<u>7,259</u>	<u>9,099</u>	<u>9,099</u>
Expenditures						
Personnel	5,293	7,700	7,700	4,504	6,588	6,588
Supplies	38	62	267	79	266	266
Other Services	3,051	5,608	5,400	2,691	4,665	4,665
Capital Equipment	0	0	3	3	3	3
Total Expenditures	<u>8,382</u>	<u>13,370</u>	<u>13,370</u>	<u>7,277</u>	<u>11,522</u>	<u>11,522</u>
Net Current Activity	1,668	(3,139)	(3,139)	(18)	(2,423)	(2,423)
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>\$ 10,326</u>	<u>\$ 7,921</u>	<u>\$ 7,921</u>

Police Special Services Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Fees	\$ 4,764	\$ 4,096	\$ 4,096	\$ 2,606	\$ 5,470	\$ 5,470
Interest Income	129	100	100	143	192	192
Other	2,699	2,548	2,548	1,575	3,368	3,368
Interfund Transfers	1,210	980	980	735	980	980
Total Revenues	<u>8,802</u>	<u>7,724</u>	<u>7,724</u>	<u>5,059</u>	<u>10,010</u>	<u>10,010</u>
Expenditures						
Personnel	6,025	5,477	5,477	5,663	7,382	7,382
Supplies	1,968	1,397	1,397	366	857	857
Other Services	1,538	2,103	2,103	1,178	2,517	2,517
Capital Purchases	22	85	85	21	143	143
Non-Capital Purchases	0	12	12	0	12	12
Total Expenditures	<u>9,553</u>	<u>9,074</u>	<u>9,074</u>	<u>7,228</u>	<u>10,911</u>	<u>10,911</u>
Net Current Activity	(751)	(1,350)	(1,350)	(2,168)	(901)	(901)
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>\$ 5,268</u>	<u>\$ 6,535</u>	<u>\$ 6,535</u>

Recycling Revenue Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 261	\$ 213	\$ 213	\$ 257	\$ 260	\$ 260
Interest Income	104	80	80	88	88	88
Miscellaneous	1,041	150	150	259	259	259
Total Revenues	<u>1,406</u>	<u>443</u>	<u>443</u>	<u>604</u>	<u>607</u>	<u>607</u>
Expenditures						
Personnel	281	454	454	187	265	265
Supplies	10	26	19	12	18	18
Other Services	1,092	2,101	2,101	560	2,011	2,011
Capital/Non-Capital Purchases	74	66	73	66	73	73
Total Expenditures	<u>1,457</u>	<u>2,647</u>	<u>2,647</u>	<u>825</u>	<u>2,367</u>	<u>2,367</u>
Operating Transfers						
Operating Transfers In	8	3,863	3,863	0	3,863	3,863
Operating Transfers (Out)	(1,568)	(1,345)	(1,345)	0	(1,345)	(1,345)
Total Operating Transfers	<u>(1,560)</u>	<u>2,518</u>	<u>2,518</u>	<u>0</u>	<u>2,518</u>	<u>2,518</u>
Net Current Activity	(1,611)	314	314	(221)	758	758
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>\$ 3,753</u>	<u>\$ 4,732</u>	<u>\$ 4,732</u>

Special Waste Transportation and Inspection Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,191	\$ 3,329	\$ 3,329	\$ 2,630	\$ 3,329	\$ 3,329
Other Interfund Services	964	1,240	1,240	477	1,240	1,240
Total Revenues	<u>4,155</u>	<u>4,569</u>	<u>4,569</u>	<u>3,107</u>	<u>4,569</u>	<u>4,569</u>
Expenditures						
Personnel	3,118	4,564	4,564	2,352	4,564	4,564
Supplies	60	116	116	15	116	116
Other Services	372	840	840	296	840	840
Non-Capital Purchases	(50)	36	36	26	36	36
Capital Purchases	0	475	475	31	475	475
Total Expenditures	<u>3,500</u>	<u>6,031</u>	<u>6,031</u>	<u>2,720</u>	<u>6,031</u>	<u>6,031</u>
Operating Transfers						
Operating Transfers In (Out)	350	350	350	263	350	350
Total Operating Transfers	<u>350</u>	<u>350</u>	<u>350</u>	<u>263</u>	<u>350</u>	<u>350</u>
Net Current Activity	1,005	(1,112)	(1,112)	650	(1,112)	(1,112)
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>\$ 2,943</u>	<u>\$ 1,181</u>	<u>\$ 1,181</u>

Swimming Pool Safety Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,391	\$ 1,447	\$ 1,447	\$ 1,026	\$ 1,464	\$ 1,464
Total Revenues	<u>1,391</u>	<u>1,447</u>	<u>1,447</u>	<u>1,026</u>	<u>1,464</u>	<u>1,464</u>
Expenditures						
Personnel	1,357	1,848	1,848	844	1,255	1,255
Supplies	10	22	22	16	20	20
Other Services	158	589	589	154	403	403
Non-Capital Purchases	0	9	9	0	3	3
Capital Purchases	0	281	281	124	281	281
Total Expenditures	<u>1,525</u>	<u>2,749</u>	<u>2,749</u>	<u>1,138</u>	<u>1,962</u>	<u>1,962</u>
Net Current Activity	(134)	(1,302)	(1,302)	(112)	(498)	(498)
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>\$ 1,101</u>	<u>\$ 715</u>	<u>\$ 715</u>

Tourism Promotion Special Revenue Fund
For the period ended March 31, 2024
(amounts expressed in thousands)

	FY2023 Actual	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 40	\$ 38	\$ 38	\$ 43	\$ 42	\$ 42
Interest Income	67	36	36	53	55	55
Others	18,118	18,834	18,834	10,852	19,837	19,837
Total Revenues	<u>18,225</u>	<u>18,908</u>	<u>18,908</u>	<u>10,948</u>	<u>19,934</u>	<u>19,934</u>
Expenditures						
Personnel	2,957	3,261	3,222	2,325	3,068	3,068
Supplies	118	95	83	67	83	83
Other Services	18,601	18,158	18,209	10,852	19,423	19,423
Non-Capital Purchases	1	25	25	0	25	25
Total Expenditures	<u>21,677</u>	<u>21,539</u>	<u>21,539</u>	<u>13,244</u>	<u>22,599</u>	<u>22,599</u>
Operating Transfers						
Operating Transfers In	2,469	2,543	2,543	2,032	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>2,032</u>	<u>2,243</u>	<u>2,243</u>
Net Current Activity	(1,283)	(388)	(388)	(264)	(422)	(422)
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>\$ 2,126</u>	<u>\$ 1,968</u>	<u>\$ 1,968</u>

City of Houston, Texas
Commercial Paper Issued and Available
For the period end March 31st, 2024
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY24	Draws Month	Refunded FY24	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i><u>Voter Authorized 2001; 2006; 2012,2017 and 2022 Elections</u></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	29.00	9.00	104.00	106.00	19.00
Series H-2	12.00	10.00	94.00	88.00	12.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	30.00	5.00	72.40	70.00	30.00
Series E2- Equipment & Capital	0.00	0.00	5.00	70.00	0.00
Series E2- Metro Street Projects	0.00	0.00	0.00	30.00	0.00
Series K-1	0.00	0.00	0.00	200.00	0.00
Series K-2	0.00	0.00	0.00	200.00	0.00
Total General Obligation	71.00	24.00	275.40	964.00	61.00
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	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
Total Combined Utility System	200.00	0.00	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	2.00	57.00	18.00
Series B	0.00	0.00	0.00	50.00	0.00
Total Convention and Entertainment	0.00	0.00	2.00	107.00	18.00
Totals	\$271.00	\$24.00	\$627.40	\$2,221.00	\$279.00

City of Houston, Texas
Total Outstanding Debt
For the period end March 31st, 2024
(amounts expressed in thousands)

	March 31, 2024	March 31, 2023
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	1,560,020	1,481,110
Commercial Paper Notes ^(b)	61,000	230,400
Pension Obligations	1,404,470	1,438,420
Certificates of Obligations	2,595	10,985
Subtotal	3,028,085	3,160,915
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)	120,039	132,004
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	303,000
Airport Special Facilities Revenue Bonds ^(f)	1,108,050	1,144,935
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ^(g)	485,863	515,971
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B ^(h)	18,000	21,000
Subtotal	10,809,242	10,844,760
Total Debt Payable by the City	\$13,837,327	\$14,005,675

- (a) In November 2001, voters authorized \$776 million in tax bonds. In November 2006, voters authorized \$625 million in tax bonds. In November 2012, voters authorized \$410 million in tax bonds. In November 2017, voters authorized \$495 million in tax bonds. In November 2022, voters authorized \$478 million in tax bonds.
- (b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs Series E-1: \$100 million, E-2: \$100 million, G-1: \$75 million, G-2: \$125 million, H-2: \$100 million, J: \$125 million, K1: \$200 million and K2: \$200 million.
- (c) The City has authorized \$1,000 billion in Combined Utility System Commercial Paper Notes. Series B-1: \$100 million, B-2: \$275 million, B-3: \$75 million, B-4: \$100 million B-5: \$250 million, B-6: \$100 million, B-7: \$100 million
- (d) As of March 31, 2024, total outstanding includes \$90.46 million accreted value of capital appreciation bonds.
- (e) The City authorized the increase of Airport Senior Lien Commercial Paper Notes Series A&B from \$150 million to \$350 million. In May 2016, the Airport Inferior Lien appropriation facilities was also increased from \$225 million to \$450 million.
- (f) The City of Houston is not legally obligated for payment of the debt service for the Special Facilitated Revenue Bonds. All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues.
- (g) As of March 31, 2024, total outstanding includes \$155.55 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 March 31st, 2024
(amounts expressed in thousands)

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued ^(a)	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
November 2006 Election					
Streets, Bridges, Traffic Control ^(c)	\$ 320,000	\$ 219,950	\$ 97,248	\$ 122,702	\$ 222,752
Parks and Recreation	55,000	55,000	55,000	-	-
Public Safety	135,000	135,000	135,000	-	-
Permanent and General Improvements ^(b)	60,000	60,000	60,000	-	-
Public Libraries	37,000	37,000	37,000	-	-
Low Income Housing	18,000	18,000	10,731	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	162,832	3,168	3,168
Public Safety	144,000	144,000	144,000	-	-
Permanent and General Improvements ^(b)	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
Total	\$ 410,000	\$ 410,000	\$ 394,958	\$ 15,042	\$ 15,042
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	62,655	96,345	96,345
Permanent and General Improvements ^(b)	109,000	109,000	69,394	39,606	39,606
Public Libraries	123,000	123,000	48,684	74,316	74,316
Low Income Housing	-	-	-	-	-
Total	\$ 495,000	\$ 495,000	\$ 195,733	\$ 299,267	\$ 299,267
November 2022 Election					
Streets, Bridges, Traffic Control	\$ -	-	\$ -	\$ -	\$ -
Parks and Recreation	60,000	60,000	-	60,000	60,000
Public Safety	277,000	272,000	-	272,000	277,000
General Improvements	29,000	29,000	-	29,000	29,000
Solid Waste	6,000	6,000	-	6,000	6,000
Public health	33,000	33,000	-	33,000	33,000
Public Libraries	26,000	26,000	-	26,000	26,000
BARC	47,000	47,000	-	47,000	47,000
Low Income Housing	-	-	-	-	-
Total	\$ 478,000	\$ 473,000	\$ -	\$ 473,000	\$ 478,000
Combined Total (2006, 2012, 2017 and 2022 Elections)	\$ 2,008,000	\$ 1,902,950	\$ 985,670	\$ 917,280	\$ 1,022,330

(a) As of March 31, 2024

(b) Includes Public Health and Solid Waste Management

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

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

CITY OF HOUSTON
OTHER POST EMPLOYMENT BENEFIT (OPEB) LIABILITIES

3/31/2024
(amounts expressed in millions)

	Date of Most Recent Measurement	Actuarial Present Value of Total Projected Benefits ⁽²⁾	Total OPEB Liabilities ⁽³⁾	Actuarially Determined Contribution ⁽⁴⁾	Annual OPEB Expense ⁽⁵⁾
Entry Age Normal ⁽¹⁾	6/30/2023	\$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 \$50.21 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

3/31/2024

PAYMENTS

(amounts expressed in thousands)

	FY2023	FY2024			
	Actual Payments	City Payment Contribution ¹	Employee Payment Rate	Current Budget	Year to Date Actual
Firefighter Plan					
General Fd. & Other Fds.	\$ 72,475	26.89%	10.5%	\$ 79,021	\$ 57,544
Total Firefighter Plan	72,475			79,021	57,544
Police Plan					
General Fd. & Other Fds.	159,915	32.03%	10.5%	165,576	121,877
Total Police Plan	159,915			165,576	121,877
Municipal Plan					
General Fund	58,479	8.48%	Group A: 8%	70,747	46,777
Other Funds	146,417	+	Group B: 4%	152,645	101,649
Total Municipal Plan ³	204,895	\$145.93M	Group D ² : 3%	223,391	148,427
Total All Three Plans	\$ 437,285			\$ 467,989	\$ 327,848

NET PENSION LIABILITY AND FUNDED STATUS⁴

	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 \$223M paid by the City year to date, the Houston First Corporation (HFC) has begun to pay pensions for their employees to HMEPS as part of a full and final settlement agreement approved by City Council on March 9, 2022. Fiscal Year 2024 to Date, HFC has contributed approximately \$1,163,738.

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 March 31, 2024
(amounts expressed in thousands)

<u>Program</u>	<u>Appropriated</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>
Public Improvements					
Police	\$ 1,048	\$ 1,264	\$ 117	\$ -	\$ (333)
Fire	883	590	12	0	281
Public Works	154	163	0	0	(9)
Solid Waste	186	173	0	0	13
Emergency Center	1	0	0	0	1
Library	588	320	27	102	139
Parks & Recreation	266	121	20	0	125
Health	756	338	26	7	385
Mayor	60	0	60	40	(40)
General Government	323	61	127	71	64
Total Public Improvements	<u>4,265</u>	<u>3,030</u>	<u>389</u>	<u>220</u>	<u>626</u>
Airport System	7,418	3,872	2,250	1,234	62
Houston Public Works	678	0	223	8	447
Citywide Totals	<u><u>\$ 12,361</u></u>	<u><u>\$ 6,902</u></u>	<u><u>\$ 2,862</u></u>	<u><u>\$ 1,462</u></u>	<u><u>\$ 1,135</u></u>

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

	FY2023 Actual	FY2024 Adopted	FY2024 March	FY2024 (1) YTD AVG	Overtime FY2023 Actual	Overtime FY2024 Adopted	Overtime FY2024 YTD AVG
ENTERPRISE FUNDS							
Aviation	1,167.0	1,272.0	1,268.6	1,236.4	64.9	26.7	73.5
HPW - Combined Utility System	2,041.2	2,396.9	2,035.2	2,017.2	215.8	159.7	223.4
TOTAL ENTERPRISE FUNDS	3,208.2	3,668.9	3,303.8	3,253.6	280.7	186.4	296.9
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	163.9	183.5	155.4	161.6	2.2	2.2	2.6
City Controller	46.6	53.9	55.1	50.2	0.0	0.0	0.0
City Council	67.7	77.4	74.7	73.8	0.0	0.0	0.0
City Secretary	7.0	9.4	8.0	7.7	0.8	0.0	0.9
Finance Department	98.4	128.8	120.6	118.9	0.0	0.0	0.0
Fire Department	94.1	97.6	94.7	92.8	1.4	1.1	0.9
General Services	144.3	153.7	143.5	146.6	2.0	2.1	2.8
Housing & Community Development	0.3	0.2	0.2	0.3	0.0	0.0	0.0
Houston Health Department	319.1	364.4	341.3	337.9	4.8	2.6	3.3
Houston Public Works	8.4	8.3	8.4	7.7	0.0	0.0	0.0
Human Resources	25.7	50.9	0.0	54.0	0.0	0.0	0.0
Legal	100.3	103.0	97.2	97.0	0.0	0.0	0.0
Library	426.3	492.0	449.1	449.0	0.3	0.0	1.3
Mayor's Office	35.8	36.7	35.2	36.0	0.0	0.0	0.0
Municipal Courts Department	229.5	252.3	288.2	246.7	0.1	0.0	0.0
Neighborhoods	78.7	84.8	78.5	77.7	0.1	0.8	0.3
Office of Business Opportunity	28.5	43.3	37.9	34.0	0.0	0.0	0.0
Parks & Recreation	534.6	706.6	534.6	552.3	14.8	5.7	30.9
Planning & Development	19.0	24.5	18.3	19.3	0.0	0.0	0.0
Police Department	822.1	881.7	822.9	826.3	40.3	17.4	40.4
Solid Waste Management	380.8	427.2	414.5	385.8	104.3	59.9	98.4
SUBTOTAL MUNICIPAL	3,631.1	4,180.2	3,778.3	3,775.6	171.1	91.8	181.8
GENERAL FUND CADETS							
Fire Department	113.7	229.8	50.9	97.6	0.0	0.0	0.0
Police Department	126.8	142.4	137.4	165.3	0.0	0.0	0.0
SUBTOTAL CADET	240.5	372.2	188.3	262.9	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 March	FY2024 (1) YTD AVG	Overtime FY2023 Actual	Overtime FY2024 Adopted	Overtime FY2024 YTD AVG
GENERAL FUND CLASSIFIED							
Fire Department	3,662.1	3,730.2	3,578.9	3,629.9	488.5	431.3	525.9
Police Department	4,955.7	5,193.3	4,928.5	4,945.6	333.7 (2)	94.7	356.0 (2)
SUBTOTAL CLASSIFIED	8,617.8	8,923.5	8,507.4	8,575.5	822.2	526.0	881.9
TOTAL GENERAL FUND	12,489.4	13,475.9	12,474.0	12,614.0	993.3	617.8	1,063.7
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	165.2	208.0	184.6	180.4	6.1	3.1	4.9
Finance Department	53.0	61.9	51.8	54.3	0.0	0.0	0.0
Fleet Management	323.5	378.1	333.6	336.9	36.9	38.0	42.3
General Services	102.7	149.5	111.9	113.1	1.8	3.1	2.1
Housing & Community Development	265.4	0.0	220.2	236.4	0.0	0.0	0.0
Houston Emergency Center	182.6	260.5	191.1	197.4	31.9	17.3	33.4
Houston Health Department	1,027.4	296.0	915.1	929.4	24.6	6.0	18.3
Houston Information Technology Services	177.0	212.5	188.8	181.4	3.7	3.0	3.8
Houston Public Works	1,633.8	1,851.8	1,628.2	1,618.4	102.0	87.5	107.4
Human Resources	257.5	294.0	271.5	273.6	0.0	0.0	0.0
Legal	57.4	62.6	58.9	59.2	0.0	0.0	0.0
Library	6.6	0.0	6.5	4.2	0.0	0.0	0.0
Mayor's Office	71.0	44.4	69.3	68.8	0.4	0.3	0.4
Municipal Courts Department	4.1	9.5	10.6	6.5	0.0	0.0	0.0
Neighborhoods	32.8	0.0	25.0	28.1	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	91.1	93.6	7.3	3.2	8.7
Planning	58.4	77.0	67.4	64.6	0.6	1.3	0.1
Police Department - Cadet	39.5	0.0	47.3	36.2	0.0	0.0	0.0
Police Department - Classified	99.1	22.0	138.5	133.5	7.9 (2)	65.3	10.0 (2)
Police Department - Municipal	39.8	15.0	41.4	41.7	1.4	1.8	2.1
Solid Waste Management	6.2	13.0	10.5	10.1	1.4	2.8	2.3
TOTAL GRANTS & OTHER FUNDS	4,703.4	4,077.6	4,665.3	4,669.8	226.1	232.7	235.9
CITY-WIDE TOTAL	20,401.0	21,222.4	20,443.1	20,537.4	1,500.1	1,036.9	1,596.5

(1) YTD numbers measure the periods 07/01/2023 through 3/31/2024.

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

(3) FY2024 Budget does not include grants FTEs.

Fund Descriptions

General Fund (1000)

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

Enterprise Funds

Aviation Operating Fund (8001)

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

Convention and Entertainment Facilities Operating Fund (8601)

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

Combined Utility System Fund (8300, 8301, 8305)

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

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

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

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

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

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

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

Storm Water Fund (2302)

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

Risk Management Funds

Health Benefits Fund (9000)

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

Long Term Disability Fund (9001)

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

Property and Casualty Fund (1004)

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

Workers' Compensation Fund (1011)

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

Special Revenue Funds

Asset Forfeiture Fund (2202, 2203, 2204)

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

Auto Dealers Special Revenue Fund (2200)

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

BARC Special Revenue Fund (2427)

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

Bayou Greenway 2020 Fund (2106)

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

Building Inspection Special Fund (2301)

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

Cable Television Special Fund (2401, 2428)

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

Child Safety Fund (2209)

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

Container Lease Fund (2313)

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

Contractor Responsibility Fund (2424)

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

Essential Public Health Services Fund (2010)

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

Forensic Transition Special Fund (2213)

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

Health Special Revenue Fund (2002)

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

Historic Preservation Fund (2306)

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

Houston Emergency Center Fund (2205)

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

Houston Opioid Abatement Fund (2216)

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

Houston TranStar Center Fund (2402)

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

Laboratory Operations and Maintenance Fund (2008)

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

Local Youth Diversion Fund (2211)

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

Maintenance Renewal and Replacement Fund (MRR) (2105)

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

Municipal Court Building Security Fund (2206)

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

Municipal Jury Fund (2215)

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

Municipal Court Technology Fee Fund (2207)

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

ParkHouston Special Revenue Fund (8700)

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

Parks Golf Special Revenue Fund (2104)

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

Park Special Revenue Fund (2100)

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

Planning and Development Special Revenue Fund (2308)

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

Police Special Services Fund (2201)

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

Recycling Revenue Fund (2305)

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

Special Waste Transportation and Inspection Fund (2423)

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

Swimming Pool Safety Fund (2009)

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

Tourism Promotion Special Revenue Fund (2429)

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

