

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



OFFICE OF THE CITY CONTROLLER  
CITY OF HOUSTON  
TEXAS

CHRIS B. BROWN

**To:** Mayor Sylvester Turner  
City Council Members

**From:** Chris B. Brown  
City Controller

**Date:** October 27, 2023

**Subject:** September 2023 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended September 30, 2023.

**GENERAL FUND**

The Controller's Office is projecting an ending fund balance of \$392.1 million for FY2024. This is \$45.8 million lower than the projection of the Finance Department. The difference is due to a \$45.8 million lower revenue projection than the Finance Department. Based on our current projections, the fund balance will be approximately \$206.8 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve. The FY2024 beginning fund balance is \$41.4 million higher than the FY2023 ending fund balance reported in the June 30, 2023, Monthly Financial Report. This increase is due to year-end adjustments to revenues and expenditures that will not be final until the FY2023 Annual Comprehensive Financial Report is published.

Our revenue projection increased by \$2.0 million from the August 2023 Monthly Financial Report. Intergovernmental revenues increased by \$2.0 million due to additional reimbursements from the Charity Care program.

Expenditure estimates increased by \$30.3 million from the August 2023 report primarily due to:

- A \$600,000 increase due to the purchase of heavy rescue vehicles for the Fire Department.
- A \$679,000 increase in Library primarily related to the Freeman's Town Visitor Center's costs.
- A \$5.5 million increase in Park's expenditures for the Mayor's Loves Our Parks Complete Communities Initiative.
- A \$500,000 increase in the Planning Department's expenditures for operations of the Houston BCycle Program.
- A \$2.1 million increase in Police for the in-car camera system.
- A \$6.6 million increase in Solid Waste due to illegal dumping, temporary personnel services, the purchase of a vehicle tracking system and a truck scale replacement.
- A \$14.1 million increase in General Government due to funding for the sidewalk program, renovations for the Bethune Empower Center and Jones Hall, repair of decorative lights on the Southwest Freeway and the implementation of the Resilience Hub.

**ENTERPRISE FUNDS**

The Combined Utility System's operating expenses increased by \$61.7 million primarily due to higher emergency repair costs on water main breaks and wastewater facility maintenance.

We are projecting no changes from the Adopted Budget amounts in the Aviation Operating Fund, Convention and Entertainment Operating Fund, the Storm Water Fund or the Dedicated Drainage and Street Renewal Funds this month.

**Mayor Sylvester Turner  
City Council Members  
September 2023 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 September 30, 2023, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation.....	8.86%
Combined Utility System.....	2.06%
Aviation .....	0.00%
Convention and Entertainment .....	4.17%

Respectfully submitted,



Chris B. Brown  
City Controller

**City of Houston, Texas**  
**Quarterly Swap Agreements Disclosure**  
**September 30<sup>th</sup>, 2023**

**Combined Utility System Swaps**

**General Terms:**

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

Credit risk. (GASB 53, para. 73(a)): As of September 30<sup>th</sup>, 2023, the City was not exposed to credit risk because the Swaps had a negative fair market value. However, should interest rates change and the fair market value of the Swaps become positive, then the City will be exposed to credit risk in the amount of the fair market value of the Swaps. In accordance with the City's swap policy and as established by the Swaps, if a counterparty's credit rating falls below AA, collateral must be posted in varying amounts, depending on the credit rating and the fair market value of the Swaps. No collateral has been required to date.

Basis risk. (GASB 53, para. 73(c)): Basis risk is measured by the difference between variable receipts on the Swaps and variable payments on the Bonds. In the case of the Series 2004B Bonds, the basis is the difference between the 1-Week Securities Industry and Financial Markets Association ("SIFMA") and 10-Year Constant Maturity Swap Rate ("10-Year CMS"). In the case of the Series 2018C Bonds, the basis is the difference between 1-Month London Interbank Offered Rate ("LIBOR") and 10-Year CMS.

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 if 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 nine months ending September 30<sup>th</sup>, 2023, the City received \$3,906,645.13 in swap revenue for these swaps and paid \$5,721,906.06 of interest on the underlying securities. The contractual rate for the City's swap payment is 3.78%. The average effective rate for the 2004B bonds, including interest for the Series 2004B bonds, the City's swap payments, and its dealer and liquidity fees, reduced by swap receipts, was 4.55%. In contrast, the comparable fixed rate the City paid on its Combined Utility System Series 2004A bonds was 5.08%.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of \$51.70 million on September 30<sup>th</sup>, 2023. This value was calculated using the zero-coupon method.

Counterparty	Notional Amount	Fair Value	Counterparty Credit Rating (Moody's/S&P/Fitch)
Goldman Sachs Capital Markets Inc.	\$ 353,325,000	\$ (27,897,393)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(11,843,512)	Aa2/ A+/AA
Wells Fargo	150,000,000	(11,960,508)	Aa2 /A+/AA-
	\$ 653,325,000	\$ (51,701,413)	

#### **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 nine months ending September 30<sup>th</sup>, 2023, the City received \$1,489,377.37 in swap revenue for its 2018C swap and paid \$2,182,169.96 on the underlying notes. The contractual rate for the City's swap payment is 3.761%. The average effective rate for the bonds, including the City's swap payments and a fixed component, reduced by swap receipts was 4.64%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$19.55 million on September 30<sup>th</sup>, 2023. This value was calculated using the zero-coupon method.

Counterparty	Notional Amount	Fair Value	Counterparty Rating (Moody's/S&P/Fitch)
Wells Fargo	\$ 249,075,000	\$ (19,548,087)	Aa2/A+/AA-
TOTAL	\$ 249,075,000	\$ (19,548,087)	



# CITY OF HOUSTON

Finance Department

**Sylvester Turner**

Mayor

Finance Department  
P.O. Box 1562  
Houston, Texas 77251-1562

T. 832-393-9051  
F. 832-393-9116  
www.houstontx.gov

**To:** Mayor Sylvester Turner  
City Council Members

**Date:** October 27, 2023

**Subject:** 3+9 Financial Report

Attached is the 3+9 Financial Report for the period ending September 30, 2023. Fiscal Year 2024 projections are based on three months of actual results and nine months of projections.

## General Fund

Our revenue projection is \$1.9 million higher than the Adopted Budget and the 2+10 Report. The variance from prior month's projections is due to higher than anticipated Charity Care Program reimbursement.

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

Category	Unaudited Preliminary FY2023	FY24 Adopted Budget	FY24 Current Projection	FY24 Variance Over/(Under)
Property Tax	\$1,295,496	\$1,376,668	\$1,376,668	-
Sales Tax	889,039	865,593	865,593	-
Franchise Fees	148,159	149,179	149,179	-
Other	519,793	508,836	510,780	1,944
<b>Total</b>	<b>\$2,852,487</b>	<b>\$2,900,276</b>	<b>\$2,902,220</b>	<b>1,944</b>

Our expenditure projection is \$30.3 million higher than the Adopted Budget and the 2+10 Report. The variance from prior month's projections is primarily due to:

- \$14.1 million 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,
- \$6.6 million 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,
- \$5.5 million increase in Parks and Recreation Department to support Mayor's Loves Our Parks Complete Communities Initiative,
- \$2.1 million increase in Police Department for the purchase of in-car camera system,

- \$679,000 increase in Houston Public Library primarily to support the new Freedmen’s Town Visitors Center,
- \$602,000 increase in Fire Department primarily due to Chemical, Biological, Radiological, Nuclear, and Explosive (CBRNE) detection specialized vehicle purchases, and
- \$500,000 increase in Planning Department to reflect Houston BCycle transition program.

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

Category	Unaudited Preliminary FY2023	FY24 Adopted Budget	FY24 Current Projection	FY24 Variance Over/(Under)
Police	\$978,994	\$1,011,273	\$1,013,373	2,100
Fire	554,146	593,315	593,916	601
Other Departments	754,141	836,731	864,283	27,552
Debt Service/PAYGO	434,890	475,303	475,303	-
<b>Total</b>	<b>\$2,722,171</b>	<b>\$2,916,622</b>	<b>\$2,946,875</b>	<b>30,253</b>

We are currently projecting the ending fund balance of \$437.9 million, which is \$28.3 million lower than the 2+10 Report and 17.7% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

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

Category	Unaudited Preliminary FY2023	FY24 Adopted Budget*	FY24 Current Projection	FY24 Variance Over/(Under)
Fund Balance - Beginning of Year	\$356,331	\$420,482	\$483,868	63,386
Changes to Designated Fund Balance	(3,087)	(1,327)	(1,327)	-
Budgeted Increase/(Decrease) in Fund Balance	130,316	(16,346)	(44,655)	(28,309)
Change in Inventory/Prepaid Items/Imprest Cash	308	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$483,868</b>	<b>\$402,809</b>	<b>\$437,886</b>	<b>\$35,077</b>
% of Expenditures Less Debt Service and PAYGO	21.2%	16.5%	17.7%	1.2%

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

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

**Enterprise, Special Revenue and Other Funds**

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

**Combined Utility System**

Operating Expenditures increased by \$61.7 million primarily due to higher costs for emergency repairs on water main breaks and critical wastewater facility maintenance.

## **Houston Opioid Abatement Fund**

Reflecting creation of the Houston Opioid Abatement Fund (Ordinance 2023-457). Revenues increased by \$2.2 million from a statewide opioid settlement agreement and distributed by the Texas Opioid Abatement Trust Company as stated in the ordinance. Expenditures increased by \$2.2 million for addressing the public health emergency pertaining to the opioid crisis.

## **Planning and Development Special Revenue Fund**

Expenditures increased by \$684,000 due to higher than anticipated management consulting services for plan review as a result of higher permit activities.

## **Houston Economy**

**Energy** – The average oil price of \$89.43 for the month of September 2023 was 9.9% higher than prior month’s average price of \$81.39. Compared to the same period last year, the price has increased by 6.1%. The average oil rig count of 510 for the month of September 2023 was 2.1% lower than prior month’s count. The rig count year-over-year comparison for the month of September decreased by 14.7%.

**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 3,458,161 in August 2023, up approximately 0.2% compared to prior month. When compared to the same period last year, nonfarm employment is up 5.7%. The preliminary unemployment rate for the month of August 2023 was 4.9% compared to the prior month at 4.8%. In August 2022 the unemployment rate was 4.6%.

**Home Sales** – The latest report prepared by the Houston Association of Realtors (HAR) for the month of September 2023, shows the total single-family home sales of 6,886 were 10.9% lower compared to September 2022 of 7,728. The median price decreased by 2.2% to \$333,000 and the average price increased by 0.8% to \$416,664. Single-family home inventory reached 3.5 month of supply in September, increased 0.9 months year-over-year.

Sincerely,  
DocuSigned by:

*William Jones*

E5FE0EFFC5924C7...

William Jones

Director of Finance





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

**Finance - Major Variances from Adopted Budget**

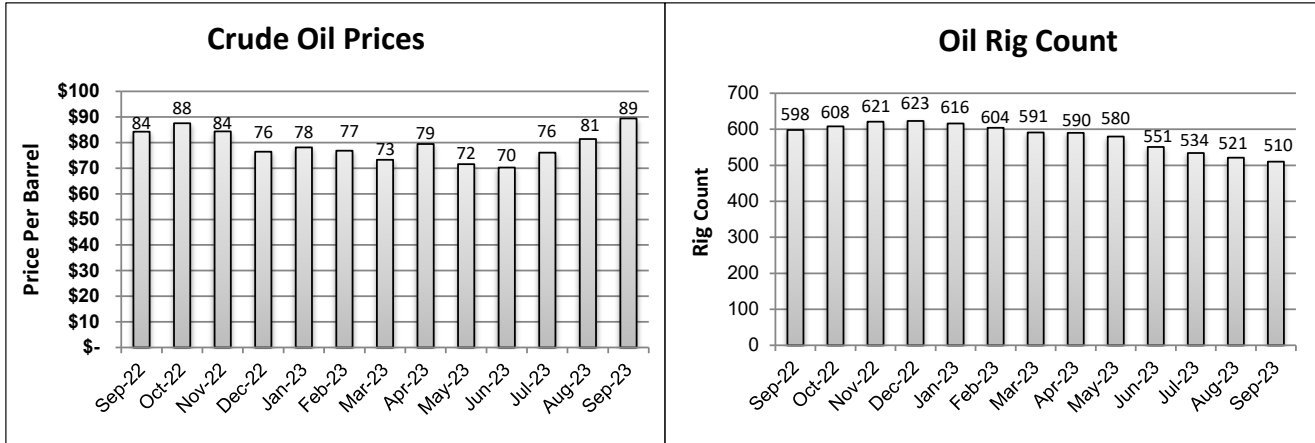
<u>Revenues</u>		Variance Over/(Under)*
Month Reported	Revenue Detail	
September	<b>Intergovernmental</b>	
	Increase to reflect higher than anticipated Charity Care Program reimbursement	1,945
	<b>Total Revenues</b>	<b>1,945</b>
	<b>Fund Balance</b>	
	Additional Beginning Fund Balance	63,386
	<b>Total Financial Resources</b>	<b>65,331</b>

<u>Expenditures</u>		
Month Reported	Expenditure Detail	
September	<b>Public Safety</b>	
	Increase in Police Department for the purchase of in-car camera system	2,100
	Increase in Fire Department primarily due to Chemical, Biological, Radiological, Nuclear, and Explosive (CBRNE) detection specialized vehicle purchases	602
	<b>Total Public Safety</b>	<b>2,702</b>
September	<b>Other Adjustments</b>	
	Increase in General Government to reflect funding for the Sidewalk Program, renovations for the Bethune Empowerment Center and Jones Hall, repair decorative lights on Southwest Freeway, and Resilience Hub implementation	14,120
	Increase in Solid Waste Department due to citywide Illegal Dumping Program, higher than anticipated temporary personnel services, Rubicon vehicle tracking services, and truck scale replacement purchase	6,598
	Increase in Parks and Recreation Department to support Mayor's Loves Our Parks Complete Communities Initiative	5,500
	Increase in Houston Public Library primarily to support the new Freedmen's Town Visitors Center	679
	Increase in Planning Department to reflect Houston BCycle transition program	500
	Other Adjustments	154
	<b>Total Other Adjustments</b>	<b>27,551</b>
	<b>Total Expenditures</b>	<b>30,253</b>

\*Total may reflect slight variances due to rounding.

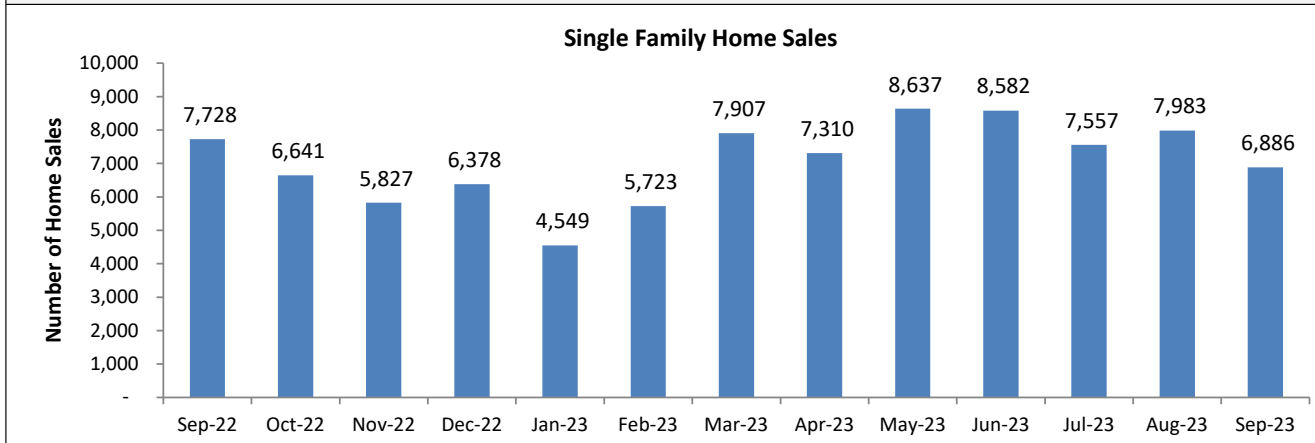


## Key Economic Indicators



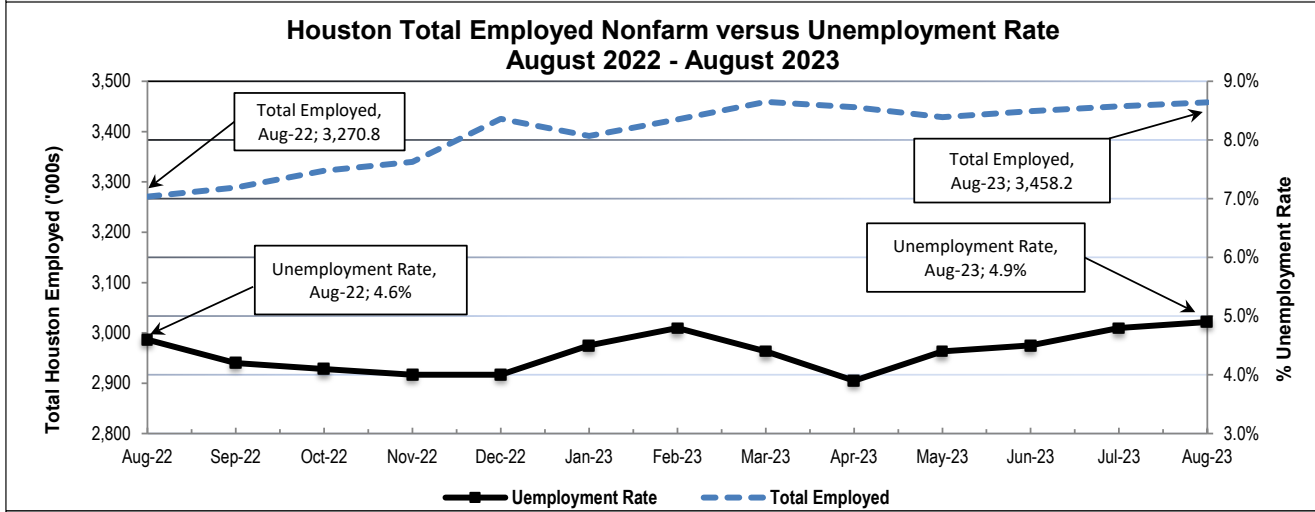
Oil prices show an increase of 9.9% in September from August. Compared to September 2022, oil prices are up by 6.1%. Rig counts show a decrease of 2.1% in September from August. Compared to September 2022, rig counts are down by 14.7%.

Source: US Energy Information Administration & Baker Hughes Rig Counts



Single-family home sales showed a decrease of 13.7% in September from August. According to HAR, single-family home sales totaled 6,886 units compared to 7,728 units a year earlier, a decrease of 10.9%.

Source: HAR.COM



The Total Employed shows an increase from August 2022 of 3,271 to August 2023 of 3,458.

The Unemployment rate shows an increase from August 2022 of 4.6% to August 2023 of 4.9%.

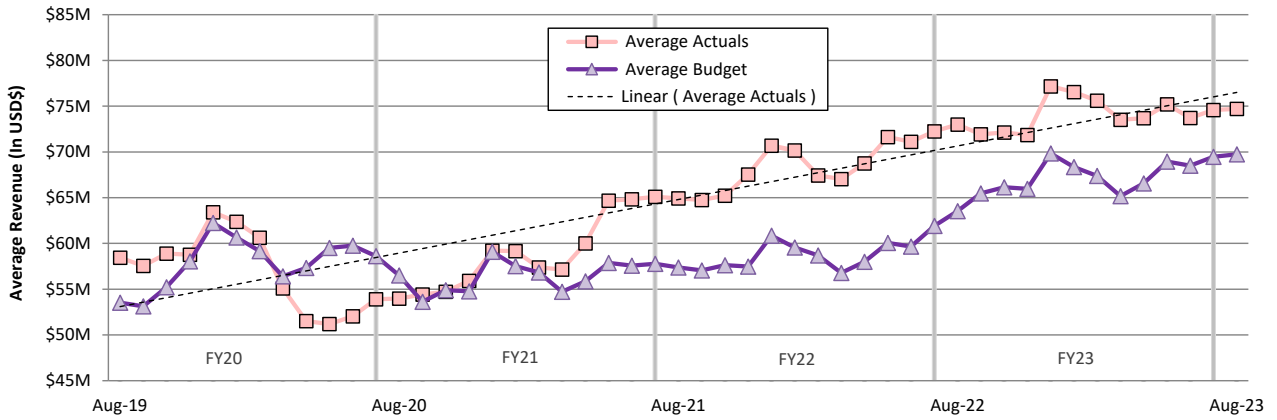
Source: Bureau of Labor Statistics



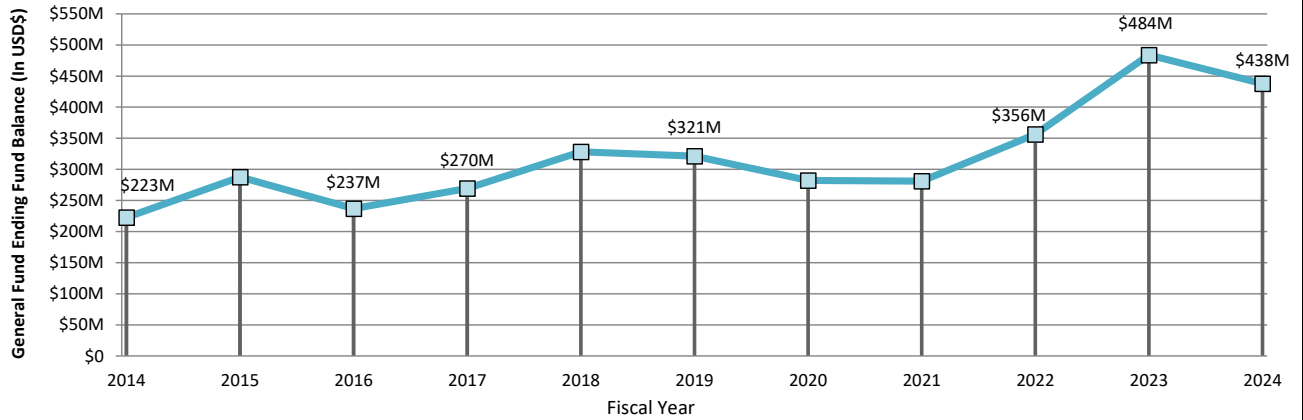
## General Fund (Fund 1000)

# Sales Tax Growth and Comparative Fund Balance

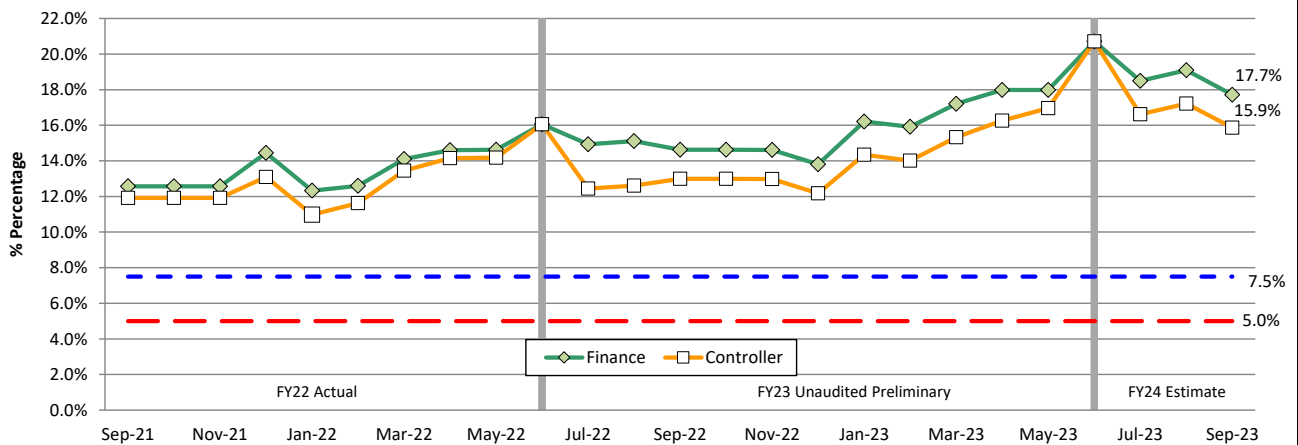
### Sales Tax - Three-month Rolling Average



### 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).

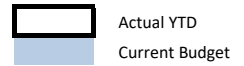




**General Fund (Fund 1000)**

For the period ended September 30, 2023

(amounts expressed in thousands)



	FY2024						Controller - Finance Variance	Finance	Controller
	Unaudited Preliminary FY2023	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD			
<b>Revenues</b>									
General Property Taxes	1,295,496	1,376,668	1,376,668	1,376,663	1,376,668	10,126	(5)		✓
Industrial Assessments	28,021	25,281	25,281	24,000	25,281	73	(1,281)		✓
Sales Tax	889,039	865,593	865,593	830,000	865,593	211,820	(35,593)		✓
Other Taxes	23,607	24,896	24,896	23,800	24,896	1,928	(1,096)		✓
Electric Franchise	95,728	98,482	98,482	96,000	98,482	24,466	(2,482)		✓
Telephone Franchise	18,203	16,170	16,170	16,000	16,170	17	(170)		✓
Gas Franchise	13,048	14,593	14,593	14,000	14,593	3,645	(593)		✓
Other Franchise	21,180	19,934	19,934	19,000	19,934	153	(934)		✓
Licenses and Permits	33,673	33,392	33,392	33,000	33,392	7,687	(392)		✓
Intergovernmental	208,176	199,545	199,545	201,489	201,489	123,914	-		✓
Charges for Services	76,166	72,693	72,693	72,000	72,693	20,767	(693)		✓
Direct Interfund Services	65,846	70,845	70,845	70,845	70,845	16,767	-		✓
Indirect Interfund Services	22,801	26,079	26,079	26,079	26,079	5,944	-		✓
Municipal Courts Fines and Forfeits	17,318	16,134	16,134	16,000	16,134	3,878	(134)		✓
Other Fines and Forfeits	3,371	3,089	3,089	3,000	3,089	478	(89)		✓
Interest	12,518	9,533	9,533	9,000	9,533	2,437	(533)		✓
Miscellaneous/Other	15,479	13,873	13,873	12,100	13,873	2,787	(1,773)		✓
<b>Total Revenues</b>	<b>2,839,670</b>	<b>2,886,800</b>	<b>2,886,800</b>	<b>2,842,976</b>	<b>2,888,744</b>	<b>436,887</b>	<b>(45,768)</b>		✓
<b>Expenditures</b>									
Administration & Regulatory Affairs	31,186	34,877	34,877	35,031	35,031	8,214	-		✓
City Council	13,164	15,173	15,173	15,173	15,173	2,226	-		✓
City Secretary	809	955	955	955	955	211	-		✓
Controller	7,863	9,024	9,024	9,024	9,024	1,908	-		✓
Finance	19,639	23,435	23,435	23,435	23,435	4,868	-		✓
Fire	554,146	593,315	593,315	593,916	593,916	141,230	-		✓
General Services	43,425	47,461	47,461	47,461	47,461	9,185	-		✓
Housing and Community Development	1,126	1,693	1,693	1,693	1,693	488	-		✓
Houston Emergency Center	10,071	10,155	10,155	10,155	10,155	2,537	-		✓
Houston Health Department	61,238	55,897	55,897	55,897	55,897	11,004	-		✓
Houston Public Works	23,281	26,301	26,301	26,301	26,301	4,007	-		✓
Human Resources	957	1,500	1,500	1,500	1,500	900	-		✓
Legal	17,731	19,855	19,855	19,855	19,855	4,321	-		✓
Library	48,711	52,307	52,307	52,986	52,986	10,905	-		✓
Mayor's Office	7,948	8,571	8,571	8,571	8,571	1,488	-		✓
Municipal Courts	27,874	31,399	31,399	31,399	31,399	6,575	-		✓
Neighborhoods	11,792	14,592	14,592	14,592	14,592	2,993	-		✓
Office of Business Opportunity	4,411	5,553	5,553	5,553	5,553	1,225	-		✓
Parks and Recreation	84,772	91,734	91,734	97,234	97,234	19,499	-		✓
Planning and Development	3,248	4,817	4,817	5,317	5,317	709	-		✓
Police	978,994	1,011,273	1,011,273	1,013,373	1,013,373	239,038	-		✓
Solid Waste Management	97,288	97,116	97,116	103,715	103,715	16,995	-		✓
<b>Total Departmental Expenditures</b>	<b>2,049,674</b>	<b>2,157,003</b>	<b>2,157,003</b>	<b>2,173,136</b>	<b>2,173,136</b>	<b>490,526</b>	<b>-</b>		✓
General Government	237,607	284,316	284,316	298,436	298,436	64,987	-		✓
<b>Total Expenditures Other Than Debt</b>	<b>2,287,281</b>	<b>2,441,319</b>	<b>2,441,319</b>	<b>2,471,572</b>	<b>2,471,572</b>	<b>555,513</b>	<b>-</b>		✓
Captured Revenue Transfer to DDSRF	76,179	123,150	123,150	123,150	123,150	-	-		✓
Debt Service Transfer	358,711	352,153	352,153	352,153	352,153	-	-		✓
<b>Total Expenditures and Other Uses</b>	<b>2,722,171</b>	<b>2,916,622</b>	<b>2,916,622</b>	<b>2,946,875</b>	<b>2,946,875</b>	<b>555,513</b>	<b>-</b>		✓
<b>Net Current Activity</b>	<b>117,499</b>	<b>(29,822)</b>	<b>(29,822)</b>	<b>(103,899)</b>	<b>(58,131)</b>	<b>(118,626)</b>	<b>(45,768)</b>		✓
<b>Other Financing Sources (Uses)</b>									
Transfers from Other Funds	10,044	10,721	10,721	10,721	10,721	2,198	-		✓
Sale of Capital Assets	2,773	2,755	2,755	2,755	2,755	1,341	-		✓
<b>Total Other Financing Sources (Uses)</b>	<b>12,817</b>	<b>13,476</b>	<b>13,476</b>	<b>13,476</b>	<b>13,476</b>	<b>3,539</b>	<b>-</b>		✓
<b>Fund Balances</b>									
Fund Balance - Beginning of Year	356,331	483,868	483,868	483,868	483,868	483,868	-		✓
Changes to Designated Fund Balance*	(3,087)	(1,327)	(1,327)	(1,327)	(1,327)	-	-		✓
Budgeted Increase/(Decrease) in Fund Balance	130,316	(16,346)	(16,346)	(16,346)	(16,346)	(115,087)	-		✓
Change in Inventory/Prepaid Items/Imprest Cash	308	-	-	-	-	-	-		✓
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(74,077)	(28,309)	-	(45,768)		✓
<b>Fund Balance, End of Year***</b>	<b>483,868</b>	<b>466,195</b>	<b>466,195</b>	<b>392,118</b>	<b>437,886</b>	<b>368,781</b>	<b>(45,768)</b>		✓

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

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

\*\*\*According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service and Pay-As-You-Go (PAYGO) which is \$185,368 based on current projections. The City will be \$206,751 above 7.5% based on the Controller's Projections for FY2024.

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

Total may reflect slight variances due to rounding.

**ARPA Local Fiscal Recovery Fund (LFRF)**

For period ended September 30, 2023

(amounts expressed in thousands)

	Budget <sup>(1)</sup>	March 3, 2021 to June 30, 2023 (unaudited) <sup>(6)</sup>	Current Fiscal Year		Cumulative March 3, 2021 to September 30, 2023	Budget vs Actual (Cumulative Spend vs Budget) Under/(Over)
			QTD Actual	YTD Actual		
<b>Cash Inflows</b>						
Local Fiscal Recovery Funds (LFRF)	\$ 607,769	\$ 607,769	\$ -	\$ -	\$ 607,769	\$ -
Interest Income	8,173	6,626	1,547	1,547	8,173	-
<b>Total Inflows</b>	<b>\$ 615,942</b>	<b>\$ 614,395</b>	<b>\$ 1,547</b>	<b>\$ 1,547</b>	<b>\$ 615,942</b>	<b>\$ -</b>
<b>Cash Outflows - Category of Spending</b> <sup>(2), (3)</sup>						
Public Health	\$ 84,798	\$ 31,963	\$ 3,918	\$ 3,918	\$ 35,881	\$ 48,917
Negative Economic Impacts	16,203	2,906	3,964	3,964	6,870	9,332
Public Health: Negative Economic Impact: Public Sector	33,578	22,070	1,407	1,407	23,477	10,101
Premium Pay	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Revenue Replacement <sup>(4)</sup>	462,011	302,011	124,616	124,616	426,627	35,384
Administrative	8,039	1,401	185	185	1,587	6,452
Future funding allocation <sup>(5)</sup>	11,314	-	-	-	-	11,314
<b>Total Outflows</b>	<b>\$ 615,942</b>	<b>\$ 360,352</b>	<b>\$ 134,090</b>	<b>\$ 134,090</b>	<b>\$ 494,442</b>	<b>\$ 121,500</b>
<b>Net Current Flows</b>		<b>\$ 254,042</b>	<b>\$ (132,543)</b>	<b>\$ (132,543)</b>	<b>\$ 121,500</b>	

Note:

1. Current amounts in the Budget column are fluid and subject to change.
2. Period of Performance: March 3, 2021 through December 31, 2026.
3. In accordance with U.S. Treasury guidelines interest earned is included as part of this projected spend.
4. This pertains to the provision of government services due to revenue losses during COVID-19 public health emergency to maintain and sustain critical services.
5. To be used for Mayor's approved priority projects.
6. Cumulative unaudited amount(s) include FY23 accruals and are fluid until year-end audit is finalized.

**Harvey - CDBG Disaster Recovery**  
For the period ending September 30, 2023  
(in thousands)

	Actual Inception through FY2023 (Unaudited) *	QTD Actual	YTD Actual	Actual Inception through September 30, 2023
<b>Cash Inflows<sup>1</sup></b>				
Homeowner Assistance Program (HoAP)	\$ 48,260	\$ 2,746	\$ 2,746	\$ 51,006
Single Family Development Program	42,572	156	156	42,728
Multifamily Rental Program	223,880	13,544	13,544	237,425
Small Rental Program	999	681	681	1,679
Homebuyer Assistance Program	15,120	345	345	15,464
Buyout Program	49,448	435	435	49,883
Public Services	16,749	65	65	16,814
Economic Revitalization Program	15,339	1,000	1,000	16,339
Housing Administration <sup>2</sup>	2,727	104	104	2,832
Planning <sup>2</sup>	3,419	2,771	2,771	6,190
<b>Other Cash Inflows</b>				
Program Income	-	-	-	-
Transfers from Other Funds	-	-	-	-
<b>Total Inflows</b>	<b>\$ 418,514</b>	<b>\$ 21,847</b>	<b>\$ 21,847</b>	<b>\$ 440,361</b>
<b>Cash Outflows<sup>1</sup></b>				
Homeowner Assistance Program	\$ 89,261	\$ 40	\$ 40	\$ 89,301
Single Family Development Program	5,996	250	250	6,246
Multifamily Rental Program	275,533	18,358	18,358	293,891
Small Rental Program	4,208	123	123	4,330
Homebuyer Assistance Program	18,531	187	187	18,718
Buyout Program	51,943	832	832	52,775
Public Services	18,589	1	1	18,590
Economic Revitalization Program	19,535	470	470	20,005
Housing Administration <sup>3</sup>	16,950	214	214	17,164
Planning <sup>3</sup>	7,996	2,212	2,212	10,208
<b>Other Cash Outflows</b>				
Transfers to Other Funds	-	-	-	-
<b>Total Outflows</b>	<b>\$ 508,542</b>	<b>\$ 22,686</b>	<b>\$ 22,686</b>	<b>\$ 531,229</b>
<b>Net Current Flows<sup>3</sup></b>	<b>\$ (90,029)</b>	<b>\$ (840)</b>	<b>\$ (840)</b>	<b>\$ (90,868)</b>

\*Unaudited amount(s) include FY23 accruals and are fluid until year-end audit is finalized.

**Notes**

1. This analysis tracks inflows and outflows based on entries in SAP, reconciliations between funds are not presented here.
2. Planning and Housing Administration lines reflect overall project management costs. Individual program-specific costs also include project delivery costs that are specific to each program.
3. Negative Net Current Flow is due to expenditures pending reimbursement from Funder.

**Harvey - Disaster Recovery Funds**  
For the period ended September 30, 2023  
(in thousands)

	Actual Inception (August 2017) through FY2023 (Unaudited)**	QTD Actual	YTD Actual	Actual Inception through September 30, 2023
<b>Cash Inflows</b> <sup>(1)</sup>				
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -
FEMA Cash Advance Category B	-	-	-	-
FEMA Advance <sup>(2)</sup>	2,189	-	-	2,189
FEMA Reimbursements <sup>(2)</sup>	335,219	945	945	336,164
State Assistance	52,834	70	70	52,904
Transfer from Budget Stabilization Fund	20,000	-	-	20,000
Transfer from Other Funds	5,000	-	-	5,000
Insurance Advance	102,673	-	-	102,673
<b>Total Inflows</b>	<b>\$ 517,915</b>	<b>\$ 1,015</b>	<b>\$ 1,015</b>	<b>\$ 518,930</b>
<b>Cash Outflows</b> <sup>(1)</sup>				
Debris Removal (Category A) <sup>(3,4)</sup>	\$ 108,762	\$ -	\$ -	\$ 108,762
Emergency Protective Measures (Category B)* <sup>(3,5)</sup>	116,486	-	-	116,486
Roads and Bridges (Category C)* <sup>(3)</sup>	-	-	-	-
Water Control Facilities (Category D)* <sup>(3)</sup>	-	-	-	-
Buildings and Equipment (Category E)* <sup>(3)</sup>	43,001	824	824	43,826
Utilities (Category F)* <sup>(3)</sup>	11,988	-	-	11,988
Parks, Recreational Areas, and Other Facilities (Category G)*	39,618	141	141	39,759
Direct/Indirect Administrative Cost	41,581	300	300	41,882
Insurance Premium	24,674	-	-	24,674
Transfer to Other Funds	857	-	-	857
Transfer to Budget Stabilization Fund	20,000	-	-	20,000
Insurance Proceeds Allocations <sup>(6)</sup>	53,973	-	-	53,973
<b>Total Outflows</b>	<b>\$ 460,940</b>	<b>\$ 1,266</b>	<b>\$ 1,266</b>	<b>\$ 462,206</b>
<b>Net Current Flows</b>	<b>\$ 56,975</b>	<b>\$ (251)</b>	<b>\$ (251)</b>	<b>\$ 56,724</b>

\*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.

\*Total may reflect slight variances due to rounding.

\*\* Unaudited amount(s) include FY23 accruals and are fluid until year-end audit is finalized.

**Notes:**

1. This analysis tracks inflows and outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
2. FEMA Advance & FEMA Reimbursement may contain funds that are received and pending reconciliation/revenue recognition.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
5. Includes reimbursements of HPW project worksheet for Emergency Protective Measures (CAT-B).
6. Insurance proceeds have been allocated pursuant to the lease agreement amendment approved by City Council on 05/22/2018.  
Pursuant to two Promissory Notes (P/N) \$12.5M in FY2019, \$10M out of \$20M P/N was disbursed to HFC in FY2021 and another \$10M in FY2022.



Aviation Operating Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Landing Area	\$ 90,533	\$ 110,131	\$ 110,131	\$ 27,294	\$ 110,131	\$ 110,131
Bldg and Ground Area	261,539	242,422	242,422	65,756	242,422	242,422
Parking and Concession	225,152	220,331	220,331	59,278	220,331	220,331
Other	7,610	6,558	6,558	1,900	6,558	6,558
Total Operating Revenues	<u>584,833</u>	<u>579,442</u>	<u>579,442</u>	<u>154,228</u>	<u>579,442</u>	<u>579,442</u>
<b>Operating Expenses</b>						
Personnel	125,857	134,216	134,216	34,018	134,216	134,216
Supplies	8,236	8,757	8,757	1,831	8,757	8,757
Services	189,227	208,708	208,708	45,980	208,708	208,708
Non-Capital Outlay	1,913	2,850	2,850	204	2,850	2,850
Total Operating Expenses	<u>325,233</u>	<u>354,531</u>	<u>354,531</u>	<u>82,033</u>	<u>354,531</u>	<u>354,531</u>
Operating Income (Loss)	<u>259,600</u>	<u>224,911</u>	<u>224,911</u>	<u>72,195</u>	<u>224,911</u>	<u>224,911</u>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	21,855	12,000	12,000	7,665	12,000	12,000
Other	13,246	0	0	12	0	0
Total Non-Operating Rev (Exp)	<u>35,101</u>	<u>12,000</u>	<u>12,000</u>	<u>7,677</u>	<u>12,000</u>	<u>12,000</u>
Income (Loss) Before Operating Transfers	<u>294,701</u>	<u>236,911</u>	<u>236,911</u>	<u>79,873</u>	<u>236,911</u>	<u>236,911</u>
<b>Operating Transfers</b>						
Debt Service Transfer	81,126	114,031	114,031	17,852	114,031	114,031
Renewal and Replacement	8,721	10,000	10,000	0	10,000	10,000
Capital Improvement	235,311	112,880	112,880	35,985	112,880	112,880
Total Operating Transfers	<u>325,158</u>	<u>236,911</u>	<u>236,911</u>	<u>53,837</u>	<u>236,911</u>	<u>236,911</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>(30,457)</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>26,035</u>	\$ <u>0</u>	\$ <u>0</u>

**About the Fund:**

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

Convention and Entertainment Facilities Operating Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Operating Revenues</b>						
Facility Rentals	\$ 1,521	\$ 1,522	\$ 1,522	\$ 1,521	\$ 1,522	\$ 1,522
Parking	8,923	8,847	8,847	1,194	8,847	8,847
Total Operating Revenues	<u>10,444</u>	<u>10,369</u>	<u>10,369</u>	<u>2,715</u>	<u>10,369</u>	<u>10,369</u>
<b>Operating Expenses</b>						
Personnel	1,542	314	314	62	314	314
Services	92	117	117	2	117	117
Total Operating Expenses	<u>1,634</u>	<u>431</u>	<u>431</u>	<u>64</u>	<u>431</u>	<u>431</u>
Operating Income (Loss)	<u>8,810</u>	<u>9,938</u>	<u>9,938</u>	<u>2,651</u>	<u>9,938</u>	<u>9,938</u>
<b>Non-Operating Revenues (Expenses)</b>						
Hotel Occupancy Tax						
Current	89,240	93,000	93,000	28,378	93,000	93,000
Delinquent	5,535	2,000	2,000	1,164	2,000	2,000
Net Hotel Occupancy Tax	<u>94,775</u>	<u>95,000</u>	<u>95,000</u>	<u>29,542</u>	<u>95,000</u>	<u>95,000</u>
Interest Income	(2,883)	350	350	116	350	350
Other Interest Expense	(195)	(182)	(182)	(93)	(182)	(182)
Other	292	0	0	0	0	0
Total Non-Operating Rev (Exp)	<u>91,989</u>	<u>95,168</u>	<u>95,168</u>	<u>29,565</u>	<u>95,168</u>	<u>95,168</u>
Income (Loss) Before Operating Transfers	<u>100,799</u>	<u>105,106</u>	<u>105,106</u>	<u>32,216</u>	<u>105,106</u>	<u>105,106</u>
<b>Operating Transfers</b>						
Transfers for Interest	19,417	20,407	20,407	5,004	20,407	20,407
Transfers for Principal	9,897	9,913	9,913	2,489	9,913	9,913
Transfer to Component Unit	74,306	75,510	75,510	23,241	75,510	75,510
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>105,351</u>	<u>107,571</u>	<u>107,571</u>	<u>32,255</u>	<u>107,571</u>	<u>107,571</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>(4,552)</u>	\$ <u>(2,465)</u>	\$ <u>(2,465)</u>	\$ <u>(39)</u>	\$ <u>(2,465)</u>	\$ <u>(2,465)</u>

**About the Fund:**

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

Combined Utility System Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Operating Revenues</b>						
Water Sales	\$ 777,058	\$ 901,843	\$ 901,843	\$ 268,048	\$ 901,843	\$ 901,843
Sewer Sales	690,043	825,837	825,837	224,541	825,837	825,837
Penalties	22,446	16,000	16,000	5,559	16,000	16,000
Other	14,905	18,244	18,244	4,533	18,244	18,244
Total Operating Revenues	<u>1,504,452</u>	<u>1,761,924</u>	<u>1,761,924</u>	<u>502,682</u>	<u>1,761,924</u>	<u>1,761,924</u>
<b>Operating Expenses</b>						
Personnel	214,533	253,972	253,972	55,019	244,903	244,903
Supplies	66,750	90,783	91,533	11,639	90,977	90,977
Electricity and Gas	51,127	65,782	21,032	9,409	65,782	65,782
Contracts & Other Payments	273,320	321,432	365,367	35,273	392,016	392,016
Non-Capital Equipment	1,984	4,249	4,249	538	4,249	4,249
Total Operating Expenses	<u>607,714</u>	<u>736,218</u>	<u>736,153</u>	<u>111,877</u>	<u>797,926</u>	<u>797,926</u>
Operating Income (Loss)	<u>896,738</u>	<u>1,025,706</u>	<u>1,025,771</u>	<u>390,805</u>	<u>963,998</u>	<u>963,998</u>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	22,836	25,579	25,579	8,751	25,579	25,579
Sale of Property, Mains & Scrap	1,913	1,495	1,495	121	1,495	1,495
Other	23,839	21,607	21,607	7,078	21,607	21,607
Impact Fees	56,944	25,000	25,000	0	25,000	25,000
CWA & TRA Contracts (Prin.&Int.)	(6,356)	(6,351)	(6,351)	(2,663)	(6,351)	(6,351)
Total Non-Operating Rev (Exp)	<u>99,176</u>	<u>67,330</u>	<u>67,330</u>	<u>13,287</u>	<u>67,330</u>	<u>67,330</u>
Income (Loss) Before Operating Transfers	<u>995,914</u>	<u>1,093,036</u>	<u>1,093,102</u>	<u>404,092</u>	<u>1,031,328</u>	<u>1,031,328</u>
<b>Operating Transfers</b>						
System Debt Service Transfer	550,491	597,949	597,949	8,747	597,949	597,949
CWA & TRA Contracts (P & I) Luce Bayou	12,295	6,937	6,937	(606)	6,937	6,937
Transfer to PIB - Water & Sewer	4,898	2,862	2,862	133	2,862	2,862
Transfer to Capital Project Fund	300,000	279,218	279,204	230,000	279,218	279,218
Pension Liability Prin & Int	8,123	8,254	8,254	725	8,254	8,254
Equipment Acquisition	26,780	92,484	92,563	2,357	92,484	92,484
Transfer to Storm Water	49,147	49,735	49,735	8,802	49,735	49,735
Transfer to Special Revenue	350	350	350	87	350	350
Total Operating Transfers	<u>952,083</u>	<u>1,037,788</u>	<u>1,037,853</u>	<u>250,245</u>	<u>1,037,788</u>	<u>1,037,788</u>
Net Current Activity						
Operating Fund Only	<u>\$ 43,830</u>	<u>\$ 55,248</u>	<u>\$ 55,248</u>	<u>\$ 153,846</u>	<u>\$ (6,460)</u>	<u>\$ (6,460)</u>

**About the Fund:**

The Combined Utility System Fund, which includes Fund 8300, Fund 8301, and Fund 8305, is an enterprise fund which accounts for operation of the City's water and wastewater facilities. The fund provides for the operation of the City's treated and untreated water, as well as, receives and process wastewater generated in a service area that includes the City, certain municipalities and unincorporated communities in the Houston metropolitan area. Some of the City's largest customers are other cities and water authorities which supply water to their own customers.

Storm Water Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Other Interfund Services	\$ 0	\$ 600	\$ 600	\$ 0	\$ 600	\$ 600
Miscellaneous	(206)	15	15	1	15	15
Total Revenues	<u>(206)</u>	<u>615</u>	<u>615</u>	<u>1</u>	<u>615</u>	<u>615</u>
<b>Expenditures</b>						
Personnel	23,941	28,944	28,944	6,216	28,944	28,944
Supplies	806	982	982	154	982	982
Other Services	15,398	18,440	18,439	2,086	18,667	18,667
Capital Outlay	1,816	11,096	11,097	47	10,869	10,869
Total Expenditures	<u>41,961</u>	<u>59,462</u>	<u>59,462</u>	<u>8,501</u>	<u>59,462</u>	<u>59,462</u>
Net Current Activity	(42,167)	(58,847)	(58,847)	(8,500)	(58,847)	(58,847)
<b>Other Financing Sources (Uses)</b>						
Interest Income	160	130	130	56	130	130
Transfers In - CUS	49,178	49,735	49,735	8,802	49,735	49,735
Transfers In - DD&SRF	13,000	14,000	14,000	3,500	14,000	14,000
Debt Service Principal	(1,753)	(1,759)	(1,759)	(307)	(1,759)	(1,759)
Transfer Out -Discretionary Debt	(15,224)	(14,843)	(14,843)	(3,704)	(14,843)	(14,843)
Total Other Financing Sources (Uses)	<u>45,361</u>	<u>47,263</u>	<u>47,263</u>	<u>8,347</u>	<u>47,263</u>	<u>47,263</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	3,194	(11,584)	(11,584)	(154)	(11,584)	(11,584)
Fund Balance, Beginning of Year	<u>8,922</u>	<u>12,116</u>	<u>12,116</u>	<u>12,116</u>	<u>12,116</u>	<u>12,116</u>
Fund Balance, End of Year	<u>\$ 12,116</u>	<u>\$ 532</u>	<u>\$ 532</u>	<u>\$ 11,962</u>	<u>\$ 532</u>	<u>\$ 532</u>

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

**About the Fund:**

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

Dedicated Drainage & Street Renewal Fund (Ad - Valorem)  
For the period ending September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Expenditures</b>						
Capital Outlay	\$ 6,142	\$ 18,389	\$ 24,556	\$ 1,117	\$ 24,556	\$ 24,556
Other Services	126	230	230	58	230	230
Total Expenditures	<u>6,268</u>	<u>18,619</u>	<u>24,786</u>	<u>1,175</u>	<u>24,786</u>	<u>24,786</u>
Net Current Activity	(6,268)	(18,619)	(24,786)	(1,175)	(24,786)	(24,786)
<b>Other Financing Sources (Uses)</b>						
Other Revenue	100	0	0	0	0	0
Interest Income	954	1,000	1,000	501	1,000	1,000
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)	(19,191)	(94,333)	(94,333)
Transfers Out Ch380 Trans Other Fund	(4,886)	(5,032)	(5,032)	0	(5,032)	(5,032)
Total Other Financing Sources (Uses)	<u>(3,592)</u>	<u>18,618</u>	<u>24,786</u>	<u>(18,690)</u>	<u>24,786</u>	<u>24,786</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(9,860)	(0)	(0)	(19,864)	(0)	(0)
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>\$ 65,572</u>	<u>\$ 85,436</u>	<u>\$ 85,436</u>

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

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

Note:  
Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of September 30) is \$3.206 billion. The portion of the debt associated with drainage and street improvements is estimated at \$521 million.

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

Dedicated Drainage & Street Renewal Fund - Drainage Charge  
For the period ending September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Drainage Charge Revenue *	\$ 107,057	\$ 112,700	\$ 112,700	\$ 26,210	\$ 112,700	\$ 112,700
Interfund Drainage Fee	7,846	7,791	7,791	1,950	7,791	7,791
Operating Recoveries & Refunds	0	2	2	0	2	2
<b>Total Revenues</b>	<u>114,903</u>	<u>120,493</u>	<u>120,493</u>	<u>28,160</u>	<u>120,493</u>	<u>120,493</u>
<b>Expenditures</b>						
Personnel	1,971	2,095	2,095	593	2,095	2,095
Supplies	89	77	77	0	77	77
Other Services	1,643	6,138	6,138	273	6,138	6,138
Capital Outlay	0	3	177	0	3	3
<b>Total Expenditures</b>	<u>3,703</u>	<u>8,313</u>	<u>8,487</u>	<u>866</u>	<u>8,313</u>	<u>8,313</u>
Net Current Activity	111,200	112,180	112,006	27,294	112,180	112,180
<b>Other Financing Sources (Uses)</b>						
Interest Income	3,557	2,200	2,200	1,449	2,200	2,200
Transfers In - General Fund	740	0	0	0	0	0
Debt Service Interest	0	(98)	(98)	0	(98)	(98)
Transfers Out - Comm'l Paper Agent Fees	(520)	(450)	(450)	(43)	(450)	(450)
Transfers Out - Capital Projects	(52,857)	(104,600)	(104,426)	(18,685)	(104,600)	(104,600)
Transfers Out - To Storm Water	(13,000)	(14,000)	(14,000)	(3,500)	(14,000)	(14,000)
<b>Total Other Financing Sources (Uses)</b>	<u>(62,080)</u>	<u>(116,948)</u>	<u>(116,774)</u>	<u>(20,779)</u>	<u>(116,948)</u>	<u>(116,948)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	49,120	(4,768)	(4,768)	6,515	(4,768)	(4,768)
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>\$ 205,189</u>	<u>\$ 193,906</u>	<u>\$ 193,906</u>

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

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

Dedicated Drainage & Street Renewal Fund - Metro ET AL  
For the period ending September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Charges for Services	\$ 749	\$ 1,114	\$ 1,114	\$ 77	\$ 966	\$ 966
Street Milling and Sales Earnings	386	0	0	148	148	148
Metro Intergovernmental Revenue	47,505	87,885	87,885	0	87,885	87,885
Operating Recoveries & Refunds	31	37	37	4	37	37
Miscellaneous/Other	27	60	60	3	60	60
Total Revenues	<u>48,698</u>	<u>89,096</u>	<u>89,096</u>	<u>232</u>	<u>89,096</u>	<u>89,096</u>
<b>Expenditures</b>						
Personnel	36,333	43,105	43,105	8,881	43,105	43,105
Supplies	11,912	11,910	11,910	3,155	11,794	11,794
Other Services	21,947	33,823	33,791	4,095	33,653	33,653
Capital Outlay	280	1,057	1,089	54	1,344	1,344
Total Expenditures	<u>70,472</u>	<u>89,895</u>	<u>89,895</u>	<u>16,185</u>	<u>89,895</u>	<u>89,895</u>
Net Current Activity	(21,774)	(799)	(799)	(15,953)	(799)	(799)
<b>Other Financing Sources (Uses)</b>						
Transfers Out - Special Revenue	<u>0</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>0</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)						
	(21,774)	(2,941)	(2,941)	(15,953)	(2,941)	(2,941)
Fund Balance, Beginning of Year	<u>1,977</u>	<u>(19,797)</u>	<u>(19,797)</u>	<u>(19,797)</u>	<u>(19,797)</u>	<u>(19,797)</u>
Fund Balance, End of Year	<u>\$ (19,797)</u>	<u>\$ (22,738)</u>	<u>\$ (22,738)</u>	<u>\$ (35,750)</u>	<u>\$ (22,738)</u>	<u>\$ (22,738)</u>

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

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





Health Benefits Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
City Medical Plans	\$ 379,810	\$ 399,909	\$ 399,909	\$ 98,401	\$ 399,871	\$ 399,871
City Dental Plans	11,720	11,885	11,885	2,992	11,885	11,885
City Life Insurance Plans	8,235	8,660	8,660	2,083	8,660	8,660
Vision	3,543	3,683	3,683	893	3,683	3,683
Health Flexible Spending Account	4,137	4,829	4,829	1,240	4,829	4,829
Dependent Care Reimbursement	308	310	310	86	310	310
<b>Operating Revenues</b>	<u>407,753</u>	<u>429,276</u>	<u>429,276</u>	<u>105,695</u>	<u>429,238</u>	<u>429,238</u>
<b>Operating Expenses</b>						
Medicare Advantage	23,025	25,130	25,130	5,820	25,130	25,130
City Medical Plan Claims - Cigna	330,346	367,823	367,823	87,017	367,823	367,823
City Dental Plan Claims	11,720	11,885	11,885	2,991	11,885	11,885
Vision	3,543	3,683	3,683	893	3,683	3,683
City Life Insurance Plans	8,235	8,660	8,660	2,118	8,660	8,660
Administrative Costs	8,491	9,690	9,690	1,390	9,690	9,690
Health Flexible Spending Account	4,228	4,927	4,927	1,268	4,927	4,927
Dependent Care	311	313	313	86	313	313
<b>Operating Expenses</b>	<u>389,899</u>	<u>432,110</u>	<u>432,110</u>	<u>101,582</u>	<u>432,110</u>	<u>432,110</u>
Operating Income (Loss)	17,854	(2,834)	(2,834)	4,113	(2,872)	(2,872)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	1,531	900	900	548	900	900
Prior Year Expense Recovery	3	0	0	0	0	0
Miscellaneous Revenue	909	0	0	38	38	38
<b>Non-Operating Revenues (Expenses)</b>	<u>2,443</u>	<u>900</u>	<u>900</u>	<u>586</u>	<u>938</u>	<u>938</u>
Net Income (Loss)	20,297	(1,934)	(1,934)	4,699	(1,934)	(1,934)
Net Assets, Beginning of Year	20,566	40,863	40,863	40,863	40,863	40,863
Net Assets, End of Year	<u>\$ 40,863</u>	<u>\$ 38,929</u>	<u>\$ 38,929</u>	<u>\$ 45,562</u>	<u>\$ 38,929</u>	<u>\$ 38,929</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 September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Operating Revenues</b>						
Contributions	\$ 1,239	\$ 1,238	\$ 1,238	\$ 312	\$ 1,238	\$ 1,238
<b>Operating Revenues</b>	<u>1,239</u>	<u>1,238</u>	<u>1,238</u>	<u>312</u>	<u>1,238</u>	<u>1,238</u>
<b>Operating Expenses</b>						
Management Consulting Services	25	33	33	0	33	33
Claims Payment Services	110	134	134	8	134	134
Employee Medical Claims	912	1,034	1,034	258	1,034	1,034
<b>Operating Expenses</b>	<u>1,047</u>	<u>1,201</u>	<u>1,201</u>	<u>266</u>	<u>1,201</u>	<u>1,201</u>
Operating Income (Loss)	192	38	38	46	38	38
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	162	121	121	58	121	121
Miscellaneous Revenue	2	0	0	0	0	0
<b>Non-Operating Revenues (Expenses)</b>	<u>164</u>	<u>121</u>	<u>121</u>	<u>58</u>	<u>121</u>	<u>121</u>
Net Income (Loss)	356	159	159	104	159	159
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>\$ 9,012</u>	<u>\$ 9,067</u>	<u>\$ 9,067</u>

**About the Fund:**

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

Property and Casualty Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Interfund Legal Services	\$ 18,658	\$ 29,068	\$ 29,068	\$ 0	\$ 29,068	\$ 29,068
Interfund Insurance Fees	26,662	37,185	37,185	693	37,185	37,185
<b>Operating Revenues</b>	<u>45,320</u>	<u>66,253</u>	<u>66,253</u>	<u>693</u>	<u>66,253</u>	<u>66,253</u>
<b>Operating Expenses</b>						
Personnel	9,888	11,512	11,512	2,707	11,512	11,512
Supplies	93	117	107	23	107	107
Services:						
Insurance Fees/Adm.	25,599	35,772	35,772	562	35,772	35,772
Claims and Judgments	5,947	10,275	10,275	1,147	10,275	10,275
Other Services	3,854	8,576	8,586	606	8,586	8,586
<b>Operating Expenses</b>	<u>45,381</u>	<u>66,253</u>	<u>66,253</u>	<u>5,045</u>	<u>66,253</u>	<u>66,253</u>
Operating Income (Loss)	(61)	0	0	(4,352)	0	0
<b>Nonoperating Revenues (Expenses)</b>						
Other	61	0	0	0	0	0
<b>Nonoperating Revenues (Expenses)</b>	<u>61</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	0	0	0	(4,352)	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>\$ (4,352)</u>	<u>\$ 0</u>	<u>\$ 0</u>

**About the Fund:**

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

Workers' Compensation Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited	FY2024				
	Preliminary FY2023	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Contributions	\$ 29,843	\$ 39,999	\$ 39,999	\$ 7,166	\$ 39,999	\$ 39,999
<b>Operating Revenues</b>	<u>29,843</u>	<u>39,999</u>	<u>39,999</u>	<u>7,166</u>	<u>39,999</u>	<u>39,999</u>
<b>Operating Expenses</b>						
Personnel	5,831	7,324	7,324	1,536	7,324	7,324
Supplies	52	87	87	6	87	87
Current Year Claims	25,781	34,958	34,958	6,046	34,958	34,958
Services	887	1,197	1,195	187	1,195	1,195
Capital Outlay	34	91	92	0	92	92
Non-Capital Outlay	20	8	9	0	9	9
<b>Operating Expenses</b>	<u>32,605</u>	<u>43,665</u>	<u>43,665</u>	<u>7,775</u>	<u>43,665</u>	<u>43,665</u>
Operating Income (Loss)	(2,762)	(3,666)	(3,666)	(609)	(3,666)	(3,666)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	58	11	11	10	11	11
Other	2,704	3,655	3,655	676	3,655	3,655
<b>Non-Operating Revenues (Expenses)</b>	<u>2,762</u>	<u>3,666</u>	<u>3,666</u>	<u>686</u>	<u>3,666</u>	<u>3,666</u>
Net Income (Loss)	0	0	0	77	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>\$ 77</u>	<u>\$ 0</u>	<u>\$ 0</u>

**About the Fund:**

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

Asset Forfeiture Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Confiscations	\$ 4,762	\$ 2,014	\$ 2,014	\$ 788	\$ 2,014	\$ 2,014
Interest Income	117	7	7	46	48	48
Total Revenues	<u>4,879</u>	<u>2,021</u>	<u>2,021</u>	<u>834</u>	<u>2,062</u>	<u>2,062</u>
<b>Expenditures</b>						
Personnel	1,851	2,940	2,940	433	2,940	2,940
Supplies	579	573	573	26	573	573
Other Services	1,049	905	905	40	905	905
Capital Purchases	57	0	112	0	112	112
Non-Capital Purchases	29	1,882	1,770	0	1,770	1,770
Total Expenditures	<u>3,565</u>	<u>6,300</u>	<u>6,300</u>	<u>499</u>	<u>6,300</u>	<u>6,300</u>
Net Current Activity	1,314	(4,279)	(4,279)	335	(4,238)	(4,238)
Fund Balance, Beginning of Year	<u>5,619</u>	<u>6,933</u>	<u>6,933</u>	<u>6,933</u>	<u>6,933</u>	<u>6,933</u>
Fund Balance, End of Year	<u>\$ 6,933</u>	<u>\$ 2,654</u>	<u>\$ 2,654</u>	<u>\$ 7,268</u>	<u>\$ 2,695</u>	<u>\$ 2,695</u>

Auto Dealers Special Revenue Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Auto Dealers Licenses	\$ 2,837	\$ 2,731	\$ 2,731	\$ 587	\$ 2,731	\$ 2,731
Vehicle Storage Notification	369	352	352	78	352	352
Vehicle Auction Fees	416	441	441	96	441	441
Interest Income	199	96	96	86	96	96
Other	8,309	6,996	6,996	1,399	6,996	6,996
Total Revenues	<u>12,130</u>	<u>10,616</u>	<u>10,616</u>	<u>2,246</u>	<u>10,616</u>	<u>10,616</u>
<b>Expenditures</b>						
Personnel	4,456	5,098	5,098	1,131	5,098	5,098
Supplies	366	420	420	328	420	420
Other Services	2,165	2,560	2,560	498	2,560	2,560
Capital Purchases	14	2,347	2,347	0	2,347	2,347
Total Expenditures	<u>7,001</u>	<u>10,425</u>	<u>10,425</u>	<u>1,957</u>	<u>10,425</u>	<u>10,425</u>
<b>Other Financing Sources (Uses)</b>						
Transfers Out	<u>(1,900)</u>	<u>(2,200)</u>	<u>(2,200)</u>	<u>(677)</u>	<u>(2,200)</u>	<u>(2,200)</u>
Total Other Financing Sources (Uses)	<u>(1,900)</u>	<u>(2,200)</u>	<u>(2,200)</u>	<u>(677)</u>	<u>(2,200)</u>	<u>(2,200)</u>
Net Current Activity	3,229	(2,009)	(2,009)	(388)	(2,009)	(2,009)
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>\$ 9,834</u>	<u>\$ 8,213</u>	<u>\$ 8,213</u>

BARC Special Revenue Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Licenses & Fees	\$ 1,033	\$ 1,135	\$ 1,135	\$ 227	\$ 1,089	\$ 1,089
Interest	76	10	10	4	10	10
Animal Adoption	108	85	85	24	85	85
Contributions	263	149	149	20	149	149
Other Revenue	1	0	0	46	46	46
Total Revenues	<u>1,481</u>	<u>1,379</u>	<u>1,379</u>	<u>321</u>	<u>1,379</u>	<u>1,379</u>
<b>Expenditures</b>						
Personnel	8,771	9,776	9,776	2,307	9,805	9,805
Supplies	1,095	1,272	1,271	279	1,271	1,271
Other Services	3,542	4,055	4,055	759	4,180	4,180
Capital Outlay	0	590	590	0	590	590
Non-Capital Outlay	6	0	1	0	1	1
Total Expenditures	<u>13,414</u>	<u>15,693</u>	<u>15,693</u>	<u>3,345</u>	<u>15,847</u>	<u>15,847</u>
Net Current Activity	(11,933)	(14,314)	(14,314)	(3,024)	(14,468)	(14,468)
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	<u>11,679</u>	<u>12,768</u>	<u>12,768</u>	<u>3,567</u>	<u>12,922</u>	<u>12,922</u>
Total Other Financing Sources (Uses)	<u>11,679</u>	<u>12,768</u>	<u>12,768</u>	<u>3,567</u>	<u>12,922</u>	<u>12,922</u>
Net Current Activity	(254)	(1,546)	(1,546)	543	(1,546)	(1,546)
Fund Balance, Beginning of Year	<u>1,836</u>	<u>1,582</u>	<u>1,582</u>	<u>1,582</u>	<u>1,582</u>	<u>1,582</u>
Fund Balance, End of Year	<u>\$ 1,582</u>	<u>\$ 36</u>	<u>\$ 36</u>	<u>\$ 2,125</u>	<u>\$ 36</u>	<u>\$ 36</u>

Bayou Greenway 2020 Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Charges for Services	\$ 1,034	\$ 1,066	\$ 1,066	\$ 240	\$ 1,066	\$ 1,066
Interest	29	22	22	10	22	22
Total Revenues	<u>1,063</u>	<u>1,088</u>	<u>1,088</u>	<u>250</u>	<u>1,088</u>	<u>1,088</u>
<b>Expenditures</b>						
Personnel	955	1,025	1,025	263	1,025	1,025
Supplies	23	47	47	14	47	47
Other Services	2	58	58	8	58	58
Capital Outlay	0	140	140	0	140	140
Total Expenditures	<u>980</u>	<u>1,270</u>	<u>1,270</u>	<u>285</u>	<u>1,270</u>	<u>1,270</u>
Net Current Activity	83	(182)	(182)	(35)	(182)	(182)
Fund Balance, Beginning of Year	<u>1,487</u>	<u>1,570</u>	<u>1,570</u>	<u>1,570</u>	<u>1,570</u>	<u>1,570</u>
Fund Balance, End of Year	<u>\$ 1,570</u>	<u>\$ 1,388</u>	<u>\$ 1,388</u>	<u>\$ 1,535</u>	<u>\$ 1,388</u>	<u>\$ 1,388</u>

Building Inspection Special Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Permits and Licenses	\$ 75,040	\$ 73,761	\$ 73,761	\$ 19,090	\$ 73,761	\$ 73,761
Charges for Services	20,927	20,522	20,522	5,339	20,522	20,522
Other	2,997	3,720	3,720	749	3,720	3,720
Interest Income	448	296	296	149	296	296
Total Revenues	<u>99,412</u>	<u>98,299</u>	<u>98,299</u>	<u>25,327</u>	<u>98,299</u>	<u>98,299</u>
<b>Expenditures</b>						
Personnel	68,049	73,594	73,594	17,373	73,594	73,594
Supplies	276	316	316	99	316	316
Other Services	20,594	24,801	24,815	2,949	24,801	24,801
Capital Outlay	266	1,690	1,690	0	1,690	1,690
Non-Capital Outlay	818	503	503	213	503	503
Total Expenditures	<u>90,003</u>	<u>100,904</u>	<u>100,918</u>	<u>20,634</u>	<u>100,904</u>	<u>100,904</u>
Net Current Activity	9,409	(2,605)	(2,619)	4,693	(2,605)	(2,605)
<b>Other Financing Sources (Uses)</b>						
Transfer to Capital Project	(1,787)	(1,805)	(1,805)	(529)	(1,805)	(1,805)
Operating Transfers Out	(5,447)	(5,594)	(5,580)	(5,486)	(5,594)	(5,594)
Operating Transfers In	2	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>(7,232)</u>	<u>(7,399)</u>	<u>(7,385)</u>	<u>(6,014)</u>	<u>(7,399)</u>	<u>(7,399)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)						
	2,177	(10,004)	(10,004)	(1,322)	(10,004)	(10,004)
Fund Balance, Beginning of Year	<u>18,502</u>	<u>20,679</u>	<u>20,679</u>	<u>20,679</u>	<u>20,679</u>	<u>20,679</u>
Fund Balance, End of Year	<u>\$ 20,679</u>	<u>\$ 10,675</u>	<u>\$ 10,675</u>	<u>\$ 19,358</u>	<u>\$ 10,675</u>	<u>\$ 10,675</u>

Cable Television Special Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 3,871	\$ 3,727	\$ 3,727	\$ 44	\$ 3,727	\$ 3,727
Total Revenues	<u>3,871</u>	<u>3,727</u>	<u>3,727</u>	<u>44</u>	<u>3,727</u>	<u>3,727</u>
<b>Expenditures</b>						
Maintenance and Operations	3,140	3,975	3,975	422	3,975	3,975
Capital Purchases	319	2,161	2,161	812	2,161	2,161
Total Expenditures	<u>3,459</u>	<u>6,136</u>	<u>6,136</u>	<u>1,234</u>	<u>6,136</u>	<u>6,136</u>
Net Current Activity	412	(2,409)	(2,409)	(1,190)	(2,409)	(2,409)
Fund Balance, Beginning of Year	<u>5,918</u>	<u>6,330</u>	<u>6,330</u>	<u>6,330</u>	<u>6,330</u>	<u>6,330</u>
Fund Balance, End of Year	<u>\$ 6,330</u>	<u>\$ 3,921</u>	<u>\$ 3,921</u>	<u>\$ 5,140</u>	<u>\$ 3,921</u>	<u>\$ 3,921</u>

Child Safety Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	Adopted Budget	Current Budget	FY2024		
				YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Interest on Investments	\$ 16	\$ 15	\$ 15	\$ 8	\$ 15	\$ 15
Municipal Courts Collections	2,533	2,566	2,566	416	2,566	2,566
Harris County Collections	682	675	675	120	675	675
Total Revenues	<u>3,231</u>	<u>3,256</u>	<u>3,256</u>	<u>544</u>	<u>3,256</u>	<u>3,256</u>
<b>Expenditures</b>						
School Crossing Guard Program	3,180	3,255	3,255	0	3,255	3,255
Miscellaneous Parts and Supplies	0	1	1	0	1	1
Total Expenditures	<u>3,180</u>	<u>3,256</u>	<u>3,256</u>	<u>0</u>	<u>3,256</u>	<u>3,256</u>
Net Current Activity	51	0	0	544	0	0
Fund Balance, Beginning of Year	0	51	51	51	51	51
Fund Balance, End of Year	<u>\$ 51</u>	<u>\$ 51</u>	<u>\$ 51</u>	<u>\$ 595</u>	<u>\$ 51</u>	<u>\$ 51</u>

Container Lease Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	Adopted Budget	Current Budget	FY2024		
				YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Charges for Services	\$ 4,734	\$ 4,692	\$ 4,692	\$ 1,277	\$ 4,692	\$ 4,692
Interest Income	33	35	35	17	35	35
Total Revenues	<u>4,767</u>	<u>4,727</u>	<u>4,727</u>	<u>1,294</u>	<u>4,727</u>	<u>4,727</u>
<b>Expenditures</b>						
Personnel	766	894	894	166	894	894
Supplies	31	94	94	0	94	94
Other Services	66	135	135	10	135	135
Capital Outlay	2,217	2,500	2,500	(1)	2,500	2,500
Total Expenditures	<u>3,080</u>	<u>3,623</u>	<u>3,623</u>	<u>175</u>	<u>3,623</u>	<u>3,623</u>
Net Current Activity	1,687	1,104	1,104	1,119	1,104	1,104
Fund Balance, Beginning of Year	0	1,687	1,687	1,687	1,687	1,687
Fund Balance, End of Year	<u>\$ 1,687</u>	<u>\$ 2,791</u>	<u>\$ 2,791</u>	<u>\$ 2,806</u>	<u>\$ 2,791</u>	<u>\$ 2,791</u>



Contractor Responsibility Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 1,124	\$ 922	\$ 922	\$ 365	\$ 922	\$ 922
Total Revenues	<u>1,124</u>	<u>922</u>	<u>922</u>	<u>365</u>	<u>922</u>	<u>922</u>
<b>Expenditures</b>						
Personnel	149	170	170	42	170	170
Supplies	0	1	1	0	1	1
Other Services	257	421	421	1	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>43</u>	<u>992</u>	<u>992</u>
Net Current Activity	88	(70)	(70)	322	(70)	(70)
Fund Balance, Beginning of Year	<u>1,415</u>	<u>1,503</u>	<u>1,503</u>	<u>1,503</u>	<u>1,503</u>	<u>1,503</u>
Fund Balance, End of Year	<u>\$ 1,503</u>	<u>\$ 1,433</u>	<u>\$ 1,433</u>	<u>\$ 1,825</u>	<u>\$ 1,433</u>	<u>\$ 1,433</u>

Essential Public Health Services Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 26,369	\$ 9,613	\$ 9,613	\$ 306	\$ 9,613	\$ 9,613
Total Revenues	<u>26,369</u>	<u>9,613</u>	<u>9,613</u>	<u>306</u>	<u>9,613</u>	<u>9,613</u>
<b>Expenditures</b>						
Personnel	9,119	17,553	17,553	2,415	17,553	17,553
Supplies	272	366	371	10	371	371
Other Services	2,170	4,089	4,084	334	4,084	4,084
Non-Capital Purchases	0	4	4	0	4	4
Capital Purchases	0	30	30	0	30	30
Total Expenditures	<u>11,561</u>	<u>22,042</u>	<u>22,042</u>	<u>2,759</u>	<u>22,042</u>	<u>22,042</u>
Net Current Activity	14,808	(12,429)	(12,429)	(2,453)	(12,429)	(12,429)
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>\$ 45,635</u>	<u>\$ 35,659</u>	<u>\$ 35,659</u>

Forensic Transition Special Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	Adopted Budget	Current Budget	FY2024		
				YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Police Services	\$ 318	\$ 344	\$ 344	\$ 26	\$ 367	\$ 367
Recoveries & Refunds	1	0	0	0	0	0
Total Revenues	<u>319</u>	<u>344</u>	<u>344</u>	<u>26</u>	<u>367</u>	<u>367</u>
<b>Expenditures</b>						
Personnel	311	339	339	83	362	362
Other Services	13	5	5	1	5	5
Total Expenditures	<u>324</u>	<u>344</u>	<u>344</u>	<u>84</u>	<u>367</u>	<u>367</u>
Net Current Activity	(5)	0	0	(58)	0	0
Fund Balance, Beginning of Year	<u>18</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>
Fund Balance, End of Year	<u>\$ 13</u>	<u>\$ 13</u>	<u>\$ 13</u>	<u>\$ (45)</u>	<u>\$ 13</u>	<u>\$ 13</u>

Health Special Revenue Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	Adopted Budget	Current Budget	FY2024		
				YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 3,754	\$ 5,313	\$ 5,313	\$ 1,272	\$ 5,313	\$ 5,313
Total Revenues	<u>3,754</u>	<u>5,313</u>	<u>5,313</u>	<u>1,272</u>	<u>5,313</u>	<u>5,313</u>
<b>Expenditures</b>						
Personnel	1,956	5,407	5,407	1,088	5,407	5,407
Supplies	110	138	138	53	138	138
Other Services	2,725	4,433	4,433	356	4,433	4,433
Non-Capital Purchases	72	99	99	0	99	99
Capital Purchases	12	547	547	0	547	547
Total Expenditures	<u>4,875</u>	<u>10,624</u>	<u>10,624</u>	<u>1,497</u>	<u>10,624</u>	<u>10,624</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	<u>3,430</u>	<u>2,503</u>	<u>2,503</u>	<u>0</u>	<u>2,503</u>	<u>2,503</u>
Total Operating Transfers	<u>3,430</u>	<u>2,503</u>	<u>2,503</u>	<u>0</u>	<u>2,503</u>	<u>2,503</u>
Net Current Activity	2,309	(2,808)	(2,808)	(225)	(2,808)	(2,808)
Fund Balance, Beginning of Year	<u>3,992</u>	<u>6,301</u>	<u>6,301</u>	<u>6,301</u>	<u>6,301</u>	<u>6,301</u>
Fund Balance, End of Year	<u>\$ 6,301</u>	<u>\$ 3,493</u>	<u>\$ 3,493</u>	<u>\$ 6,076</u>	<u>\$ 3,493</u>	<u>\$ 3,493</u>

Historic Preservation Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Interest Income	\$ 35	\$ 20	\$ 20	\$ 13	\$ 20	\$ 20
Charges for Services	216	200	200	73	200	200
Total Revenues	<u>251</u>	<u>220</u>	<u>220</u>	<u>86</u>	<u>220</u>	<u>220</u>
<b>Expenditures</b>						
Supplies & Other Services	134	475	475	40	475	475
Total Expenditures	<u>134</u>	<u>475</u>	<u>475</u>	<u>40</u>	<u>475</u>	<u>475</u>
Net Current Activity	117	(255)	(255)	46	(255)	(255)
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>2,007</u>	\$ <u>1,706</u>	\$ <u>1,706</u>

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Houston Emergency Center Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 27,738	\$ 29,804	\$ 29,804	\$ 5,691	\$ 29,804	\$ 29,804
Total Revenues	<u>27,738</u>	<u>29,804</u>	<u>29,804</u>	<u>5,691</u>	<u>29,804</u>	<u>29,804</u>
<b>Expenditures</b>						
Maintenance and Operations	27,117	33,007	33,007	6,687	33,007	33,007
Total Expenditures	<u>27,117</u>	<u>33,007</u>	<u>33,007</u>	<u>6,687</u>	<u>33,007</u>	<u>33,007</u>
Net Current Activity	621	(3,203)	(3,203)	(996)	(3,203)	(3,203)
Fund Balance, Beginning of Year	<u>4,402</u>	<u>5,023</u>	<u>5,023</u>	<u>5,023</u>	<u>5,023</u>	<u>5,023</u>
Fund Balance, End of Year	\$ <u>5,023</u>	\$ <u>1,820</u>	\$ <u>1,820</u>	\$ <u>4,027</u>	\$ <u>1,820</u>	\$ <u>1,820</u>

Houston Opioid Abatement Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Other Revenues	\$ 0	\$ 0	\$ 2,204	\$ 2,204	\$ 2,204	\$ 2,204
Interest Income	0	0	0	3	3	3
Total Revenues	<u>0</u>	<u>0</u>	<u>2,204</u>	<u>2,207</u>	<u>2,207</u>	<u>2,207</u>
<b>Expenses</b>						
Personnel	0	0	495	0	495	495
Supplies	0	0	285	0	285	285
Other Services	0	0	1,405	0	1,405	1,405
Non-Capital Outlay	0	0	19	0	19	19
Total Expenses	<u>0</u>	<u>0</u>	<u>2,204</u>	<u>0</u>	<u>2,204</u>	<u>2,204</u>
Net Current Activity	0	0	0	2,207	3	3
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>\$ 2,207</u>	<u>\$ 3</u>	<u>\$ 3</u>

Houston Transtar Center Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Other Grant Awards	\$ 2,267	\$ 1,688	\$ 1,688	\$ 28	\$ 1,688	\$ 1,688
Other Service Charges	937	937	937	220	937	937
Misc. Revenue	(3)	0	0	0	0	0
Interest Income	71	25	25	24	25	25
Total Revenues	<u>3,272</u>	<u>2,650</u>	<u>2,650</u>	<u>272</u>	<u>2,650</u>	<u>2,650</u>
<b>Expenditures</b>						
Maintenance and Operations	3,381	3,427	3,427	836	3,427	3,427
Total Expenditures	<u>3,381</u>	<u>3,427</u>	<u>3,427</u>	<u>836</u>	<u>3,427</u>	<u>3,427</u>
Net Current Activity	(109)	(777)	(777)	(564)	(777)	(777)
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>\$ 3,283</u>	<u>\$ 3,070</u>	<u>\$ 3,070</u>

Laboratory Operations and Maintenance Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 444	\$ 445	\$ 445	\$ 96	\$ 445	\$ 445
Total Revenues	<u>444</u>	<u>445</u>	<u>445</u>	<u>96</u>	<u>445</u>	<u>445</u>
<b>Expenditures</b>						
Supplies	142	164	164	1	164	164
Other Services	184	385	385	24	385	385
Total Expenditures	<u>326</u>	<u>549</u>	<u>549</u>	<u>25</u>	<u>549</u>	<u>549</u>
Net Current Activity	118	(104)	(104)	71	(104)	(104)
Fund Balance, Beginning of Year	<u>286</u>	<u>404</u>	<u>404</u>	<u>404</u>	<u>404</u>	<u>404</u>
Fund Balance, End of Year	<u>\$ 404</u>	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ 475</u>	<u>\$ 300</u>	<u>\$ 300</u>

Local Truancy Prevention Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 704	\$ 619	\$ 619	\$ 172	\$ 619	\$ 619
Total Revenues	<u>704</u>	<u>619</u>	<u>619</u>	<u>172</u>	<u>619</u>	<u>619</u>
<b>Expenditures</b>						
Personnel	191	754	754	53	754	754
Supplies	11	20	20	1	20	20
Other Services and Charges	32	63	63	10	63	63
Non Capital Purchases	0	1	1	0	1	1
Total Expenditures	<u>234</u>	<u>838</u>	<u>838</u>	<u>64</u>	<u>838</u>	<u>838</u>
Net Current Activity	470	(219)	(219)	108	(219)	(219)
Fund Balance, Beginning of Year	<u>807</u>	<u>1,277</u>	<u>1,277</u>	<u>1,277</u>	<u>1,277</u>	<u>1,277</u>
Fund Balance, End of Year	<u>\$ 1,277</u>	<u>\$ 1,058</u>	<u>\$ 1,058</u>	<u>\$ 1,385</u>	<u>\$ 1,058</u>	<u>\$ 1,058</u>

Maintenance Renewal and Replacement Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Interest Income	\$ 156	\$ 135	\$ 135	\$ 49	\$ 135	\$ 135
Other Revenue	500	550	550	35	550	550
Total Revenues	<u>656</u>	<u>685</u>	<u>685</u>	<u>84</u>	<u>685</u>	<u>685</u>
<b>Expenses</b>						
Personnel	6,081	9,886	9,886	1,680	9,886	9,886
Supplies	2,270	3,014	3,014	517	3,014	3,014
Other Services	26,316	28,945	28,945	2,298	28,945	28,945
Capital Purchases	128	0	0	0	0	0
Non-Capital Purchases	9	14	14	2	14	14
Total Expenses	<u>34,804</u>	<u>41,859</u>	<u>41,859</u>	<u>4,497</u>	<u>41,859</u>	<u>41,859</u>
<b>Operating Transfers</b>						
Operating Transfers In	31,592	42,942	42,942	10,735	42,942	42,942
Total Operating Transfers	<u>31,592</u>	<u>42,942</u>	<u>42,942</u>	<u>10,735</u>	<u>42,942</u>	<u>42,942</u>
Net Current Activity	(2,556)	1,768	1,768	6,323	1,768	1,768
Fund Balance, Beginning of Year	4,515	1,959	1,959	1,959	1,959	1,959
Fund Balance, End of Year	<u>\$ 1,959</u>	<u>\$ 3,727</u>	<u>\$ 3,727</u>	<u>\$ 8,282</u>	<u>\$ 3,727</u>	<u>\$ 3,727</u>

Municipal Court Building Security Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 651	\$ 570	\$ 570	\$ 160	\$ 570	\$ 570
Total Revenues	<u>651</u>	<u>570</u>	<u>570</u>	<u>160</u>	<u>570</u>	<u>570</u>
<b>Expenditures</b>						
Personnel	15	16	16	4	16	16
Other Services	429	473	473	(1)	473	473
Total Expenditures	<u>444</u>	<u>489</u>	<u>489</u>	<u>3</u>	<u>489</u>	<u>489</u>
Net Current Activity	207	81	81	157	81	81
Fund Balance, Beginning of Year	383	590	590	590	590	590
Fund Balance, End of Year	<u>\$ 590</u>	<u>\$ 671</u>	<u>\$ 671</u>	<u>\$ 747</u>	<u>\$ 671</u>	<u>\$ 671</u>

Municipal Court Technology Fee Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Municipal Court Fines	\$ 549	\$ 495	\$ 495	\$ 131	\$ 495	\$ 495
Interest Income	28	22	22	10	36	36
Misc.	200	200	200	0	200	200
Total Revenues	<u>777</u>	<u>717</u>	<u>717</u>	<u>141</u>	<u>731</u>	<u>731</u>
<b>Expenditures</b>						
Personnel	235	240	240	61	240	240
Supplies	0	10	10	0	10	10
Other Services	743	955	955	329	955	955
Equipment	0	115	115	0	115	115
Total Expenditures	<u>978</u>	<u>1,320</u>	<u>1,320</u>	<u>390</u>	<u>1,320</u>	<u>1,320</u>
Net Current Activity	(201)	(603)	(603)	(249)	(589)	(589)
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>\$ 1,342</u>	<u>\$ 1,002</u>	<u>\$ 1,002</u>

Municipal Jury Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Municipal Jury Revenue	\$ 13	\$ 11	\$ 11	\$ 3	\$ 11	\$ 11
Total Revenues	<u>13</u>	<u>11</u>	<u>11</u>	<u>3</u>	<u>11</u>	<u>11</u>
<b>Expenses</b>						
Personnel	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	13	11	11	3	11	11
Fund Balance, Beginning of Year	<u>22</u>	<u>35</u>	<u>35</u>	<u>35</u>	<u>35</u>	<u>35</u>
Fund Balance, End of Year	<u>\$ 35</u>	<u>\$ 46</u>	<u>\$ 46</u>	<u>\$ 38</u>	<u>\$ 46</u>	<u>\$ 46</u>

ParkHouston Special Revenue Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Parking Violations	\$ 8,935	\$ 10,186	\$ 10,186	\$ 1,564	\$ 10,186	\$ 10,186
Parking Fees	9,197	10,782	10,782	2,196	10,782	10,782
Permit Fees	256	268	268	46	268	268
Other Revenue	62	46	46	7	46	46
Interest Income	128	62	62	46	62	62
Total Revenues	<u>18,578</u>	<u>21,344</u>	<u>21,344</u>	<u>3,859</u>	<u>21,344</u>	<u>21,344</u>
<b>Expenses</b>						
Personnel	12,684	7,519	7,519	1,530	7,519	7,519
Supplies	416	403	403	53	403	403
Other Services	5,807	6,478	6,478	1,707	6,478	6,478
Capital Outlay	8	450	0	0	0	0
Non-Capital Outlay	2	90	90	9	90	90
Total Expenses	<u>18,917</u>	<u>14,940</u>	<u>14,490</u>	<u>3,299</u>	<u>14,490</u>	<u>14,490</u>
Net Current Activity	(339)	6,404	6,854	560	6,854	6,854
<b>Other Financing Sources (Uses)</b>						
Transfers (to) from Special	(194)	0	(450)	0	(450)	(450)
Operating Transfers - In (Out)	(4,929)	(7,000)	(7,000)	0	(7,000)	(7,000)
Transfers for Interest	(1,236)	(1,075)	(1,075)	0	(1,075)	(1,075)
Total Other Financing Sources (Uses)	<u>(6,359)</u>	<u>(8,075)</u>	<u>(8,525)</u>	<u>0</u>	<u>(8,525)</u>	<u>(8,525)</u>
Net Current Activity	(6,698)	(1,671)	(1,671)	560	(1,671)	(1,671)
Fund Balance, Beginning of Year	2,203	(4,495)	(4,495)	(4,495)	(4,495)	(4,495)
Fund Balance, End of Year	<u>\$ (4,495)</u>	<u>\$ (6,166)</u>	<u>\$ (6,166)</u>	<u>\$ (3,935)</u>	<u>\$ (6,166)</u>	<u>\$ (6,166)</u>

Parks Golf Special Revenue Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Concessions	\$ 3,574	\$ 3,507	\$ 3,507	\$ 974	\$ 3,507	\$ 3,507
Rental of Property	905	944	944	307	944	944
Interest Income	27	20	20	13	20	20
Golf	3,353	3,355	3,355	817	3,355	3,355
Other	28	30	30	12	30	30
Total Revenues	<u>7,887</u>	<u>7,856</u>	<u>7,856</u>	<u>2,123</u>	<u>7,856</u>	<u>7,856</u>
<b>Expenses</b>						
Personnel	4,159	4,866	4,866	1,053	4,866	4,866
Supplies	1,202	1,396	1,396	350	1,396	1,396
Other Services	2,137	2,299	2,299	484	2,299	2,299
Total Expenses	<u>7,498</u>	<u>8,561</u>	<u>8,561</u>	<u>1,887</u>	<u>8,561</u>	<u>8,561</u>
<b>Operating Transfers</b>						
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)	236	(905)	(905)
Fund Balance, Beginning of Year	1,776	1,965	1,965	1,965	1,965	1,965
Fund Balance, End of Year	<u>\$ 1,965</u>	<u>\$ 1,060</u>	<u>\$ 1,060</u>	<u>\$ 2,201</u>	<u>\$ 1,060</u>	<u>\$ 1,060</u>



Parks Special Revenue Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Concessions	\$ 629	\$ 548	\$ 548	\$ 122	\$ 548	\$ 548
Facility Admissions/User Fees	197	207	207	42	207	207
Program Fees	366	384	384	134	384	384
Rental of Property	547	527	527	133	527	527
Licenses and Permits	162	169	169	38	169	169
Interest Income	77	37	37	32	37	37
Tennis	213	251	251	39	251	251
Other	1,182	804	804	54	804	804
Total Revenues	<u>3,373</u>	<u>2,927</u>	<u>2,927</u>	<u>594</u>	<u>2,927</u>	<u>2,927</u>
<b>Expenses</b>						
Personnel	909	1,161	1,161	230	1,161	1,161
Supplies	445	756	1,049	102	1,049	1,049
Other Services	623	2,077	1,777	123	1,777	1,777
Capital Outlay	38	98	98	0	98	98
Non-Capital Outlay	0	0	7	3	7	7
Total Expenses	<u>2,015</u>	<u>4,091</u>	<u>4,091</u>	<u>458</u>	<u>4,091</u>	<u>4,091</u>
<b>Operating Transfers</b>						
Operating Transfers (In)	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	1,558	(964)	(964)	136	(964)	(964)
Fund Balance, Beginning of Year	<u>2,393</u>	<u>3,951</u>	<u>3,951</u>	<u>3,951</u>	<u>3,951</u>	<u>3,951</u>
Fund Balance, End of Year	<u>\$ 3,951</u>	<u>\$ 2,987</u>	<u>\$ 2,987</u>	<u>\$ 4,087</u>	<u>\$ 2,987</u>	<u>\$ 2,987</u>

Planning & Development Special Revenue Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Tower Application Fees	\$ 5	\$ 4	\$ 4	\$ 1	\$ 4	\$ 4
Admin. Fees - License & Permits	467	480	480	125	480	480
Hazardous Materials Permit	3	4	4	1	4	4
Hotel & Motel Ordinance	6	5	5	1	5	5
Platting Fees	8,852	8,965	8,965	2,199	8,965	8,965
Interest Income	181	147	147	68	147	147
Other Service Charges	536	626	626	40	626	626
Total Revenues	<u>10,050</u>	<u>10,231</u>	<u>10,231</u>	<u>2,435</u>	<u>10,231</u>	<u>10,231</u>
<b>Expenditures</b>						
Personnel	5,293	7,700	7,700	1,429	7,700	7,700
Supplies	38	62	87	15	87	87
Other Services	3,051	5,608	5,580	119	6,265	6,265
Capital Equipment	0	0	3	2	3	3
Total Expenditures	<u>8,382</u>	<u>13,370</u>	<u>13,370</u>	<u>1,565</u>	<u>14,055</u>	<u>14,055</u>
Net Current Activity	1,668	(3,139)	(3,139)	870	(3,824)	(3,824)
Fund Balance, Beginning of Year	<u>8,676</u>	<u>10,344</u>	<u>10,344</u>	<u>10,344</u>	<u>10,344</u>	<u>10,344</u>
Fund Balance, End of Year	<u>\$ 10,344</u>	<u>\$ 7,205</u>	<u>\$ 7,205</u>	<u>\$ 11,214</u>	<u>\$ 6,520</u>	<u>\$ 6,520</u>

Police Special Services Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Controller's Projection	Finance Projection
		Adopted Budget	Current Budget	YTD			
<b>Revenues</b>							
Police Fees	\$ 4,764	\$ 4,096	\$ 4,096	\$ 196	\$ 4,096	\$ 4,096	
Interest Income	129	100	100	47	100	100	
Other	2,699	2,548	2,548	171	2,548	2,548	
Interfund Transfers	1,210	980	980	245	980	980	
<b>Total Revenues</b>	<u>8,802</u>	<u>7,724</u>	<u>7,724</u>	<u>659</u>	<u>7,724</u>	<u>7,724</u>	
<b>Expenditures</b>							
Personnel	6,025	5,477	5,477	1,062	5,477	5,477	
Supplies	1,968	1,397	1,397	0	1,397	1,397	
Other Services	1,538	2,103	2,103	133	2,103	2,103	
Capital Purchases	22	85	85	0	85	85	
Non-Capital Purchases	0	12	12	0	12	12	
<b>Total Expenditures</b>	<u>9,553</u>	<u>9,074</u>	<u>9,074</u>	<u>1,195</u>	<u>9,074</u>	<u>9,074</u>	
Net Current Activity	(751)	(1,350)	(1,350)	(536)	(1,350)	(1,350)	
Fund Balance, Beginning of Year	8,187	7,436	7,436	7,436	7,436	7,436	
<b>Fund Balance, End of Year</b>	<u>\$ 7,436</u>	<u>\$ 6,086</u>	<u>\$ 6,086</u>	<u>\$ 6,900</u>	<u>\$ 6,086</u>	<u>\$ 6,086</u>	

Recycling Revenue Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Controller's Projection	Finance Projection
		Adopted Budget	Current Budget	YTD			
<b>Revenues</b>							
Current Revenues	\$ 261	\$ 213	\$ 213	\$ 66	\$ 213	\$ 213	
Interest Income	104	80	80	26	80	80	
Miscellaneous	1,041	150	150	2	150	150	
<b>Total Revenues</b>	<u>1,406</u>	<u>443</u>	<u>443</u>	<u>94</u>	<u>443</u>	<u>443</u>	
<b>Expenditures</b>							
Personnel	281	454	454	49	454	454	
Supplies	10	26	26	(1)	26	26	
Other Services	1,092	2,101	2,101	96	2,101	2,101	
Capital/Non-Capital Purchases	74	66	66	0	66	66	
<b>Total Expenditures</b>	<u>1,457</u>	<u>2,647</u>	<u>2,647</u>	<u>144</u>	<u>2,647</u>	<u>2,647</u>	
<b>Operating Transfers</b>							
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)	
<b>Total Operating Transfers</b>	<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	(50)	314	314	
Fund Balance, Beginning of Year	5,585	3,974	3,974	3,974	3,974	3,974	
<b>Fund Balance, End of Year</b>	<u>\$ 3,974</u>	<u>\$ 4,288</u>	<u>\$ 4,288</u>	<u>\$ 3,924</u>	<u>\$ 4,288</u>	<u>\$ 4,288</u>	

Special Waste Transportation and Inspection Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 3,191	\$ 3,329	\$ 3,329	\$ 663	\$ 3,329	\$ 3,329
Other Interfund Services	964	1,240	1,240	15	1,240	1,240
Total Revenues	<u>4,155</u>	<u>4,569</u>	<u>4,569</u>	<u>678</u>	<u>4,569</u>	<u>4,569</u>
<b>Expenditures</b>						
Personnel	3,118	4,564	4,564	846	4,564	4,564
Supplies	60	116	116	5	116	116
Other Services	372	840	840	62	840	840
Non-Capital Purchases	(50)	36	36	0	36	36
Capital Purchases	0	475	475	0	475	475
Total Expenditures	<u>3,500</u>	<u>6,031</u>	<u>6,031</u>	<u>913</u>	<u>6,031</u>	<u>6,031</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	350	350	350	88	350	350
Total Operating Transfers	<u>350</u>	<u>350</u>	<u>350</u>	<u>88</u>	<u>350</u>	<u>350</u>
Net Current Activity	1,005	(1,112)	(1,112)	(147)	(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>\$ 2,146</u>	<u>\$ 1,181</u>	<u>\$ 1,181</u>

Swimming Pool Safety Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 1,391	\$ 1,447	\$ 1,447	\$ 407	\$ 1,447	\$ 1,447
Total Revenues	<u>1,391</u>	<u>1,447</u>	<u>1,447</u>	<u>407</u>	<u>1,447</u>	<u>1,447</u>
<b>Expenditures</b>						
Personnel	1,357	1,848	1,848	381	1,848	1,848
Supplies	10	22	22	4	22	22
Other Services	158	589	589	28	589	589
Non-Capital Purchases	0	9	9	0	9	9
Capital Purchases	0	281	281	0	281	281
Total Expenditures	<u>1,525</u>	<u>2,749</u>	<u>2,749</u>	<u>413</u>	<u>2,749</u>	<u>2,749</u>
Net Current Activity	(134)	(1,302)	(1,302)	(6)	(1,302)	(1,302)
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>\$ 1,207</u>	<u>\$ (89)</u>	<u>\$ (89)</u>

Tourism Promotion Special Revenue Fund  
For the period ended September 30, 2023  
(amounts expressed in thousands)

	Unaudited Preliminary FY2023	FY2024				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 40	\$ 38	\$ 38	\$ 20	\$ 38	\$ 38
Interest Income	67	36	36	19	36	36
Others	18,118	18,834	18,834	344	18,834	18,834
Total Revenues	<u>18,225</u>	<u>18,908</u>	<u>18,908</u>	<u>383</u>	<u>18,908</u>	<u>18,908</u>
<b>Expenditures</b>						
Personnel	2,957	3,261	3,261	783	3,261	3,261
Supplies	118	95	95	21	95	95
Other Services	18,601	18,158	18,158	592	18,158	18,158
Non-Capital Purchases	1	25	25	0	25	25
Total Expenditures	<u>21,677</u>	<u>21,539</u>	<u>21,539</u>	<u>1,396</u>	<u>21,539</u>	<u>21,539</u>
<b>Operating Transfers</b>						
Operating Transfers In	2,469	2,543	2,543	0	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>0</u>	<u>2,243</u>	<u>2,243</u>
Net Current Activity	(1,283)	(388)	(388)	(1,013)	(388)	(388)
Fund Balance, Beginning of Year	<u>3,673</u>	<u>2,390</u>	<u>2,390</u>	<u>2,390</u>	<u>2,390</u>	<u>2,390</u>
Fund Balance, End of Year	<u>\$ 2,390</u>	<u>\$ 2,002</u>	<u>\$ 2,002</u>	<u>\$ 1,377</u>	<u>\$ 2,002</u>	<u>\$ 2,002</u>

**City of Houston, Texas**  
**Commercial Paper Issued and Available**  
**For the period end September 30, 2023**  
**(amounts expressed in millions)**

<b>COMMERCIAL PAPER</b>	<b>Draws FY24</b>	<b>Draws Month</b>	<b>Refunded FY24</b>	<b>Amount Available to be Drawn</b>	<b>Amount Outstanding</b>
<b>General Obligation</b>					
<i><u>Voter Authorized 2001; 2006; 2012 and 2017 Elections</u></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	10.00	0.00	0.00	21.00	104.00
Series H-2	0.00	0.00	0.00	6.00	94.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	0.00	0.00	1.30	18.90	81.10
Series E2- Equipment & Capital	0.00	0.00	0.00	65.00	5.00
Series E2- Metro Street Projects	0.00	0.00	0.00	30.00	0.00
Series K-1	0.00	0.00	0.00	200.00	0.00
Series K-2	0.00	0.00	0.00	200.00	0.00
<b>Total General Obligation</b>	<b>10.00</b>	<b>0.00</b>	<b>1.30</b>	<b>740.90</b>	<b>284.10</b>
<b>Combined Utility System</b>					
Series B-1	65.00	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	0.00	0.00	0.00	100.00	0.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	50.00	50.00	0.00	50.00	50.00
Series B-7	0.00	0.00	0.00	100.00	0.00
<b>Total Combined Utility System</b>	<b>115.00</b>	<b>50.00</b>	<b>0.00</b>	<b>860.00</b>	<b>140.00</b>
<b>Airport System</b>					
Series A&B	0.00	0.00	350.00	350.00	0.00
<b>Total Airport System</b>	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	<b>350.00</b>	<b>0.00</b>
<b>Convention &amp; Entertainment</b>					
Series A	0.00	0.00	0.00	55.00	20.00
Series B	0.00	0.00	0.00	50.00	0.00
<b>Total Convention and Entertainment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>105.00</b>	<b>20.00</b>
<b>Totals</b>	<b>\$125.00</b>	<b>\$50.00</b>	<b>\$351.30</b>	<b>\$2,055.90</b>	<b>\$444.10</b>

**City of Houston, Texas**  
**Total Outstanding Debt**  
**For the period end September 30, 2023**  
**(amounts expressed in thousands)**

	September 30, 2023	September 30, 2022
<b>Payable from Ad Valorem Taxes</b>		
Public Improvement Bonds <sup>(a)</sup>	1,481,110	1,682,020
Commercial Paper Notes <sup>(b)</sup>	284,100	191,700
Pension Obligations	1,438,420	1,469,410
Certificates of Obligations	2,595	12,365
<b>Subtotal</b>	<b>3,206,225</b>	<b>3,355,495</b>
<b>Payable from Sources Other Than Ad Valorem Taxes</b>		
<b>Combined Utility System</b>		
Combined Utility System Revenue Bonds	6,057,355	6,324,050
Combined Utility System Commercial Paper Notes <sup>(c)</sup>	140,000	-
Water and Sewer System Revenue Bonds <sup>(d)</sup>	135,646	145,665
Contract Revenue Obligations - CWA	44,570	48,870
Combined Utility System Subordinate Lien	432,490	445,115
<b>Airport System</b>		
Airport System Subordinate Lien	2,493,320	2,055,965
Airport System Sr. Lien Commercial Paper Notes <sup>(e)</sup>	0	220,000
Airport Special Facilities Revenue Bonds <sup>(f)</sup>	1,116,920	1,153,100
<b>Hotel Occupancy Tax and Civic Parking</b>		
Facilities Revenue Bonds <sup>(g)</sup>	479,916	510,809
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B <sup>(h)</sup>	20,000	27,000
<b>Subtotal</b>	<b>10,920,217</b>	<b>10,930,574</b>
<b>Total Debt Payable by the City</b>	<b>\$14,126,442</b>	<b>\$14,286,069</b>

- (a) In November 2001, voters authorized \$776 million in tax bonds. In November 2006, voters authorized \$625 million in tax bonds. In November 2012, voters authorized \$410 million in tax bonds. In November 2017, voters authorized \$495 million in tax bonds.
- (b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs Series E-1: \$100 million, E-2: \$100 million, G-1: \$75 million, G-2: \$125 million, H-2: \$100 million, J: \$125 million, K1: \$200 million and K2: \$200 million.
- (c) The City has authorized \$1,000 billion in Combined Utility System Commercial Paper Notes.
- (d) As of September 30, 2023, total outstanding includes \$101.3 million accreted value of capital appreciation bonds.
- (e) The City authorized the increase of Airport Senior Lien Commercial Paper Notes Series A&B from \$150 million to \$350 million. In May 2016, the Airport Inferior Lien appropriation facilities was also increased from \$225 million to \$450 million.
- (f) The City of Houston is not legally obligated for payment of the debt service for the Special Facilitated Revenue Bonds. All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues.
- (g) As of September 30, 2023, total outstanding includes \$149.6 million accreted value of capital appreciation bonds.
- (h) The City authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series A in October 2017, and authorized \$50 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series B in May 2019.

**City of Houston, Texas**  
**Voter-Authorized Obligations**  
**For the period end September 30, 2023**  
**(amounts expressed in thousands)**

<u>Purposes</u>	<u>Voter Authorized</u>	<u>Approved by City Council for Issuance as Commercial Paper Notes</u>	<u>Commercial Paper Issued <sup>(a)</sup></u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
<b>November 2006 Election</b>					
Streets, Bridges, Traffic Control <sup>(c)</sup>	\$ 320,000	\$ 219,950	\$ 97,248	\$ 122,702	\$ 222,752
Parks and Recreation	55,000	55,000	55,000	-	-
Public Safety	135,000	135,000	135,000	-	-
Permanent and General Improvements <sup>(b)</sup>	60,000	60,000	60,000	-	-
Public Libraries	37,000	37,000	37,000	-	-
Low Income Housing	18,000	18,000	10,731	7,269	7,269
<b>Total</b>	<b><u>625,000</u></b>	<b><u>524,950</u></b>	<b><u>394,979</u></b>	<b><u>129,971</u></b>	<b><u>230,021</u></b>
<b>November 2012 Election</b>					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	166,000	141,332	24,668	24,668
Public Safety	144,000	144,000	144,000	-	-
Permanent and General Improvements <sup>(b)</sup>	57,000	57,000	55,078	1,922	1,922
Public Libraries	28,000	28,000	28,000	-	-
Low Income Housing	15,000	10,188	5,248	4,940	9,752
<b>Total</b>	<b><u>410,000</u></b>	<b><u>405,188</u></b>	<b><u>373,658</u></b>	<b><u>31,530</u></b>	<b><u>36,342</u></b>
<b>November 2017 Election</b>					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	104,000	53,918	15,000	38,918	89,000
Public Safety	159,000	159,000	46,005	112,995	112,995
Permanent and General Improvements <sup>(b)</sup>	109,000	92,634	61,094	31,540	47,906
Public Libraries	123,000	52,799	41,934	10,865	81,066
Low Income Housing	-	-	-	-	-
<b>Total</b>	<b><u>495,000</u></b>	<b><u>358,351</u></b>	<b><u>164,033</u></b>	<b><u>194,318</u></b>	<b><u>330,967</u></b>
<b>Combined Total (2006, 2012 and 2017 Elections)</b>	<b><u>\$ 1,530,000</u></b>	<b><u>\$ 1,288,489</u></b>	<b><u>\$ 932,670</u></b>	<b><u>\$ 355,819</u></b>	<b><u>\$ 597,330</u></b>

(a) As of September 30, 2023

(b) Includes Public Health and Solid Waste Management

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

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

# CITY OF HOUSTON

## OTHER POST EMPLOYMENT BENEFIT (OPEB) LIABILITIES

9/30/2023  
(amounts expressed in millions)

	Date of Most Recent Measurement	Actuarial Present Value of Total Projected Benefits <sup>(2)</sup>	Total OPEB Liabilities <sup>(3)</sup>	Actuarially Determined Contribution <sup>(4)</sup>	Annual OPEB Expense <sup>(5)</sup>
Entry Age Normal <sup>(1)</sup>	6/30/2021	\$3,994.3	\$2,350.6	\$198.9	(\$335.8)

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 \$17.06 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

9/30/2023

### PAYMENTS

(amounts expressed in thousands)

	FY2023	FY2024			
	Actual Payments	City Payment Contribution <sup>1</sup>	Employee Payment Rate	Current Budget	Year to Date Actual
Firefighter Plan					
General Fd. & Other Fds.	\$ 72,475	26.89%	10.5%	\$ 78,974	\$ 19,338
Total Firefighter Plan	72,475			78,974	19,338
Police Plan					
General Fd. & Other Fds.	159,915	32.03%	10.5%	165,506	40,662
Total Police Plan	159,915			165,506	40,662
Municipal Plan					
General Fund	58,479	8.48%	Group A: 8%	70,881	16,001
Other Funds	146,417	+	Group B: 4%	149,811	35,980
Total Municipal Plan <sup>3</sup>	204,895	\$145.93M	Group D <sup>2</sup> : 3%	220,692	51,981
Total All Three Plans	\$ 437,285			\$ 465,172	\$ 111,981

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

	Date of Most Recent Measurement	Net Pension Liability/(Asset) \$ millions <sup>5</sup>	Net Position as % of Liabilities
Firefighter Plan	6/30/2022	(130.3)	102.6%
Police Plan	6/30/2022	723.7	90.5%
Municipal Plan	6/30/2022	1,609.8	71.1%

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 \$112M 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 \$371,332.

Note 4: Reported per FY2022 ACFR.

Note 5: Net pension liability increased marginally due to adverse market conditions in FY2022.

**City of Houston, Texas**  
**Civic Art Program Appropriation**  
**For the quarter ended September 30, 2023**  
(amounts expressed in thousands)

<u>Program</u>	<u>Appropriated</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>
<b>Public Improvements</b>					
Police	\$ 174	\$ 33	\$ 117	\$ 0	\$ 24
Fire	883	590	12	0	281
Public Works	51	8	0	0	43
Solid Waste	186	173	0	0	13
Library	569	302	67	62	138
Parks & Recreation	253	110	20	0	123
Health	744	326	32	1	385
Mayor	53	0	0	0	53
General Government	323	60	142	57	64
<b>Total Public Improvement</b>	<u>3,236</u>	<u>1,602</u>	<u>390</u>	<u>120</u>	<u>1,124</u>
Airport System	7,325	3,841	2,968	403	113
Houston Public Works	678	0	103	7	568
<b>Citywide Totals</b>	<u><u>\$ 11,239</u></u>	<u><u>\$ 5,443</u></u>	<u><u>\$ 3,461</u></u>	<u><u>\$ 530</u></u>	<u><u>\$ 1,805</u></u>

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

	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY2024 September</b>	<b>FY2024 (1) YTD AVG</b>	<b>Overtime FY2023 Actual</b>	<b>Overtime FY2024 Adopted</b>	<b>Overtime FY2024 YTD AVG</b>
<b>ENTERPRISE FUNDS</b>							
Aviation	1,167.0	1,272.0	1,220.7	1,215.8	64.9	26.7	68.3
HPW - Combined Utility System	2,041.2	2,396.9	2,008.7	2,005.9	215.8	159.7	229.2
<b>TOTAL ENTERPRISE FUNDS</b>	<b>3,208.2</b>	<b>3,668.9</b>	<b>3,229.4</b>	<b>3,221.7</b>	<b>280.7</b>	<b>186.4</b>	<b>297.5</b>
<b>GENERAL FUND</b>							
<b>GENERAL FUND MUNICIPAL</b>							
Administration and Regulatory Affairs	163.9	183.5	165.0	164.3	2.2	2.2	2.7
City Controller	46.6	53.9	47.0	46.1	0.0	0.0	0.0
City Council	67.7	77.4	73.4	73.4	0.0	0.0	0.0
City Secretary	7.0	9.4	7.1	7.0	0.8	0.0	1.1
Finance Department	98.4	128.8	120.9	117.4	0.0	0.0	0.0
Fire Department	94.1	97.6	92.0	92.0	1.4	1.1	0.7
General Services	144.3	153.7	146.9	146.4	2.0	2.1	2.7
Housing & Community Development	0.3	0.2	0.2	0.3	0.0	0.0	0.0
Houston Health Department	319.1	364.4	346.0	337.8	4.8	2.6	3.5
Houston Public Works	8.4	8.3	7.1	7.0	0.0	0.0	0.0
Human Resources	25.7	50.9	0.0	154.2	0.0	0.0	0.0
Legal	100.3	103.0	95.8	97.7	0.0	0.0	0.0
Library	426.3	492.0	436.2	442.0	0.3	0.0	1.5
Mayor's Office	35.8	36.7	37.0	37.0	0.0	0.0	0.0
Municipal Courts Department	226.0	252.3	230.8	229.7	0.1	0.0	0.0
Neighborhoods	78.7	84.8	78.0	78.3	0.1	0.8	0.1
Office of Business Opportunity	28.5	43.3	33.4	31.6	0.0	0.0	0.0
Parks & Recreation	534.6	706.6	569.2	590.0	14.8	5.7	51.6
Planning & Development	19.0	24.5	20.0	19.4	0.0	0.0	0.0
Police Department	822.1	881.7	831.4	826.7	40.3	17.4	42.4
Solid Waste Management	380.8	427.2	364.4	368.1	104.3	59.9	96.7
<b>SUBTOTAL MUNICIPAL</b>	<b>3,627.6</b>	<b>4,180.2</b>	<b>3,701.8</b>	<b>3,866.4</b>	<b>171.1</b>	<b>91.8</b>	<b>203.0</b>
<b>GENERAL FUND CADETS</b>							
Fire Department	113.7	229.8	121.5	116.1	0.0	0.0	0.0
Police Department	126.8	142.4	178.8	184.4	0.0	0.0	0.0
<b>SUBTOTAL CADET</b>	<b>240.5</b>	<b>372.2</b>	<b>300.3</b>	<b>300.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

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

	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY2024 September</b>	<b>FY2024 (1) YTD AVG</b>	<b>Overtime FY2023 Actual</b>	<b>Overtime FY2024 Adopted</b>	<b>Overtime FY2024 YTD AVG</b>
<b>GENERAL FUND CLASSIFIED</b>							
Fire Department	3,662.1	3,730.2	3,684.8	3,686.3	488.5	431.3	463.6
Police Department	4,955.7	5,193.3	4,959.8	4,953.0	333.7 (2)	94.7	344.4 (2)
<b>SUBTOTAL CLASSIFIED</b>	<b>8,617.8</b>	<b>8,923.5</b>	<b>8,644.6</b>	<b>8,639.3</b>	<b>822.2</b>	<b>526.0</b>	<b>808.0</b>
<b>TOTAL GENERAL FUND</b>	<b>12,485.9</b>	<b>13,475.9</b>	<b>12,646.7</b>	<b>12,806.2</b>	<b>993.3</b>	<b>617.8</b>	<b>1,011.0</b>
<b>GRANTS &amp; OTHER FUNDS (3)</b>							
Administration and Regulatory Affairs	165.2	208.0	175.3	174.7	6.1	3.1	2.5
Finance Department	53.0	61.9	53.9	54.7	0.0	0.0	0.0
Fleet Management	323.5	378.1	330.5	333.5	36.9	38.0	43.2
General Services	102.7	149.5	112.0	110.3	1.8	3.1	1.9
Housing & Community Development	265.4	0.0	247.2	250.9	0.0	0.0	0.0
Houston Emergency Center	182.6	260.5	195.4	199.5	31.9	17.3	32.0
Houston Health Department	1,027.4	296.0	921.3	952.7	24.6	6.0	20.7
Houston Information Technology Services	177.0	212.5	177.0	176.7	3.7	3.0	3.7
Houston Public Works	1,633.8	1,851.8	1,609.2	1,609.7	102.0	87.5	111.8
Human Resources	257.5	294.0	268.2	271.7	0.0	0.0	0.0
Legal	57.4	62.6	61.3	59.8	0.0	0.0	0.0
Library	6.6	0.0	4.0	3.6	0.0	0.0	0.0
Mayor's Office	71.0	44.4	67.8	68.5	0.4	0.3	0.3
Municipal Courts Department	4.1	9.5	3.6	3.4	0.0	0.0	0.0
Neighborhoods	32.8	0.0	28.7	30.3	0.1	0.0	0.0
Office of Business Opportunity	1.8	2.0	2.0	2.0	0.0	0.0	0.0
Parks & Recreation	98.6	119.8	101.2	98.3	7.3	3.2	11.1
Planning	58.4	77.0	62.0	62.0	0.6	1.3	0.2
Police Department - Cadet	39.5	0.0	25.2	25.2	0.0	0.0	0.0
Police Department - Classified	99.1	22.0	124.2	133.9	7.9 (2)	65.3	8.9 (2)
Police Department - Municipal	39.8	15.0	44.1	42.3	1.4	1.8	1.8
Solid Waste Management	6.2	13.0	8.2	8.1	1.4	2.8	2.1
<b>TOTAL GRANTS &amp; OTHER FUNDS</b>	<b>4,703.4</b>	<b>4,077.6</b>	<b>4,622.3</b>	<b>4,671.8</b>	<b>226.1</b>	<b>232.7</b>	<b>240.2</b>
<b>CITY-WIDE TOTAL</b>	<b>20,397.5</b>	<b>21,222.4</b>	<b>20,498.4</b>	<b>20,699.7</b>	<b>1,500.1</b>	<b>1,036.9</b>	<b>1,548.7</b>

(1) YTD numbers measure the periods 07/01/2023 through 9/30/2023.

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

(3) FY2024 Budget does not include grants FTEs.

## Fund Descriptions

### General Fund (1000)

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

### Enterprise Funds

#### **Aviation Operating Fund (8001)**

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

#### **Convention and Entertainment Facilities Operating Fund (8601)**

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

#### **Combined Utility System Fund (8300, 8301, 8305)**

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

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

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

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

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

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

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

#### **Storm Water Fund (2302)**

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

## **Risk Management Funds**

### **Health Benefits Fund (9000)**

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

### **Long Term Disability Fund (9001)**

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

### **Property and Casualty Fund (1004)**

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

### **Workers' Compensation Fund (1011)**

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

## **Special Revenue Funds**

### **Asset Forfeiture Fund (2202, 2203, 2204)**

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

### **Auto Dealers Special Revenue Fund (2200)**

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

### **BARC Special Revenue Fund (2427)**

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

### **Bayou Greenway 2020 Fund (2106)**

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

### **Building Inspection Special Fund (2301)**

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

**Cable Television Special Fund (2401, 2428)**

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

**Child Safety Fund (2209)**

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

**Container Lease Fund (2313)**

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

**Contractor Responsibility Fund (2424)**

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

**Essential Public Health Services Fund (2010)**

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

**Forensic Transition Special Fund (2213)**

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

**Health Special Revenue Fund (2002)**

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

**Historic Preservation Fund (2306)**

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

**Houston Emergency Center Fund (2205)**

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

**Houston Opioid Abatement Fund (2216)**

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

**Houston TranStar Center Fund (2402)**

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

**Laboratory Operations and Maintenance Fund (2008)**

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

**Local Truancy Prevention and Diversion Fund (2211)**

This fund was formerly named the "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 General Services Department and Parks and Recreation Department.

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

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

**Municipal Jury Fund (2215)**

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

**Municipal Court Technology Fee Fund (2207)**

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

**ParkHouston Special Revenue Fund (8700)**

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

**Parks Golf Special Revenue Fund (2104)**

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

**Parks Special Revenue Fund (2100)**

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

**Planning and Development Special Revenue Fund (2308)**

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



**Police Special Services Fund (2201)**

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

**Recycling Revenue Fund (2305)**

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

**Special Waste Transportation and Inspection Fund (2423)**

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

**Swimming Pool Safety Fund (2009)**

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

**Tourism Promotion Special Revenue Fund (2429)**

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

