

**Mayor John Whitmire
City Council Members
February 2025 Monthly Financial Report**

To: Mayor John Whitmire
City Council Members

From: Chris Hollins
City Controller

Date: March 28, 2025

Subject: February 2025 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended February 28, 2025.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$228.0 million, or 8.8 percent of expenditures less debt service and Pay-As-You Go (PAYGO) for FY2025. This is \$121.2 million lower than the projection of the Finance Department. The difference is due to a lower revenue and higher expenditure projection than the Finance Department. Based on our current projections, the fund balance will be approximately \$33.4 million above the City's target of holding 7.5 percent of total expenditures, excluding debt service and PAYGO, in reserve.

We have increased our revenue projection by \$46.8 million from the January 2025 report to reflect the following:

- An increase of \$32.3 million in Sale of Capital Assets due to the Texas Department of Transportation (TxDOT) condemnation of HPD's South Central Substation.
- An increase of \$18.0 million in Charges for Services due to higher than anticipated ambulance fees.
- An increase of \$3.7 million in transfers from the Combined Utility System driven by the 311 service consolidation with Houston Public Works and additional transfer from the Park Houston Fund.
- An increase of \$1.5 million in Licenses & Permits due to higher than anticipated special fire permits, liquor licenses and limousine permits.
- An increase of \$0.6 million in Other Franchise Fees due to higher than anticipated solid waste hauler franchise fees.
- A decrease of \$9.1 million in Intergovernmental due to lower than anticipated TIRZ municipal service fees.

We have increased our expenditure projection by \$63.9 million from the January 2025 report to reflect the following:

- An increase of \$54.6 million in the Fire Department driven by higher-than-expected overtime, special pays, phasedown, billing and collections, and Winter Storm Enzo related costs.
- An increase of \$20.4 million in the Police Department due to higher-than-expected overtime costs and the addition of a sixth cadet class.
- An increase of \$0.6 million across various departments to reflect fleet chargeback overages.
- A decrease of \$0.8 million across various departments to reflect IT chargeback savings.
- A decrease of \$2.8 million across various departments to reflect interfund insurance chargeback savings.

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- A decrease of \$5.0 million in various departments due to health benefits savings from lower enrollment.
- An increase of \$0.5 million primarily related to other chargeback account adjustments across various departments.
- A decrease of \$0.8 million in the Houston Emergency Center following the consolidation of the Office of Emergency Management with the Houston Public Works Department Office of Emergency Management.
- A decrease of \$3.0 million in General Government reflecting the transfer to the Police Department for a sixth cadet class and the McKinney office rental reduction following the 311 consolidation under the Houston Public Works Department.

ENTERPRISE FUNDS

- **Aviation Operating Fund**
 - Operating Revenues decreased by \$14.9 million mainly due to lower than anticipated signatory landing fees.
 - Operating Expenses decreased by \$11.4 million due to lower insurance premiums, lower electricity and natural gas usage, and lower spending on building maintenance services and communication equipment, partially offset by personnel overages.
 - Non-Operating Revenues increased by \$17.2 million due to higher than anticipated interest on pooled investments.
 - Total transfers increased by \$13.7 million due to \$21.7 million increase in the transfer from the Revenue Fund to the Airport, \$10.0 million to the Renewal and Replacement Fund, offset by a decrease of \$18.0 million in the debt service transfer.
- **Combined Utility System Fund**
 - Operating Revenues increased by \$53.3 million due to higher than anticipated water and sewer sales.
 - Operating Expenses increased by \$1.0 million due to higher construction site work services, offset by a decrease in other equipment services due to contract implementation delays.
 - Operating Transfers decreased by \$17.8 million due to capital equipment purchase delays, offset by a transfer to the General Fund for the 311 consolidation under Houston Public Works' Customer Account Services (CAS).
- **Convention and Entertainment Operating Fund**
 - Non-Operating Revenues increased by \$1.9 million due to higher than anticipated collections of delinquent Hotel Occupancy Tax (HOT) and Hotel Occupancy Tax (HOT) revenues. As a result, Operating Transfers increased by \$1.8 million.
- **Storm Water Fund**
 - Expenditures decreased by \$2.3 million due to savings in personnel and delays in vehicle purchases, offset by higher than anticipated infrastructure maintenance service costs.

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- Operating Transfers Out increased by \$2.6 million due to the Dedicated Drainage & Street Renewal Funds' Pension Obligation Bonds being paid out of the Storm Water Fund.
- Dedicated Drainage & Street Renewal Fund – Ad Valorem Tax
 - Revenues increased by \$8.5 million due to transfer from General Fund for street and drainage improvements projects and higher than anticipated interest on pooled investments.
 - Expenditures decreased by \$7.4 million due to delays in vehicle purchases.
- Dedicated Drainage & Street Renewal Fund – Drainage Charge
 - Revenues increased by \$1.4 million due to higher than anticipated interest on pooled investments.
- Dedicated Drainage & Street Renewal Fund – Metro ET AL
 - Expenditures increased by \$1.2 million due to higher than anticipated electricity costs, offset by a decrease in transfers for debt service as a result of Pension Obligation Bonds being paid out of the Storm Water Fund.

COMMERCIAL PAPER AND BONDS

The City's practice has been to maintain no more than 20 percent of the total outstanding debt for each type of debt in a variable rate structure. As of February 28, 2025, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation.....	2.40%
Combined Utility System.....	0.00%
Aviation.....	0.00%
Convention and Entertainment	7.52%

Respectfully submitted,



Chris Hollins
City Controller



CITY OF HOUSTON

Finance Department

John Whitmire

Mayor

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

Date: March 28, 2025

Subject: 8+4 Financial Report

Attached is the 8+4 Financial Report for the period ending February 28, 2025. Fiscal Year 2025 projections are based on eight months of actual results and four months of projections.

General Fund

Our revenue projection is \$40.7 million higher than the Adopted Budget and \$50.1 million higher than the 7+5 Report. The variance from prior month's projections is due to:

- \$32.3 million increase in Sale of Capital Assets due to Texas Department of Transportation (TXDOT)'s condemnation of South Central Police Station,
- \$19.9 million increase in Charges for Services primarily due to higher than anticipated ambulance fees,
- \$3.7 million increase in Transfers from Other Funds due to funding transferred from Combined Utility System for consolidation of Administration and Regulations Department's Houston 311 and Houston Public Works' Customer Account Services (CAS) and higher than anticipated transfer from ParkHouston Fund,
- \$1.8 million increase in Licenses and Permits due to higher than anticipated special fire permits, liquor licenses and limousine permits,
- \$678,000 increase in Other Franchise due to higher than anticipated solid waste hauler franchise fees,
- \$488,000 increase in Miscellaneous/Other primarily due to higher than anticipated fire fighter deployment reimbursements,
- \$462,000 increase in Other Fines and Forfeits due to higher than anticipated receipts for false alarm penalties,
- \$374,000 increase in Industrial Assessments due to higher than anticipated taxable valuation,

- \$9.1 million decrease in Intergovernmental due to lower than anticipated TIRZ municipal service fees, and
- \$264,000 decrease in Electric Franchise due to lower than anticipated miscellaneous franchise fees.

General Fund Revenues (amounts expressed in thousands)

Category	FY2024 Actual	FY25 Adopted Budget	FY25 Current Projection	FY25 Variance Over/(Under)
Property Tax	\$1,365,607	\$1,427,475	\$1,381,231	(46,244)
Sales Tax	883,132	893,382	893,382	-
Franchise Fees	149,152	150,545	151,029	484
Other	580,081	382,740	469,196	86,456
Total	\$2,977,972	\$2,854,142	\$2,894,838	40,696

Our expenditure projection is \$65.1 million higher than the Adopted Budget and \$63.8 million higher than the 7+5 Report. The variance from the prior month's projections is due to:

- \$54.6 million increase in Fire Department to reflect classified overtime, phase down and special pays, Winter Storm Enzo costs and billing collection fee related to higher than anticipated ambulance fee,
- \$20.4 million increase in Police Department to reflect classified overtime, and funding transferred from General Government for the 6th cadet class,
- \$624,000 increase in various departments to reflect interfund fleet chargeback overage,
- \$5 million decrease in various departments to reflect health benefits savings due to lower enrollment,
- \$3 million decrease in General Government due to funding transferred to Police Department for the 6th cadet class and McKinney rental reduction resulting from the consolidation of Administration and Regulations Department's Houston 311 and Houston Public Works' Customer Account Services (CAS),
- \$2.8 million decrease in various departments to reflect interfund insurance chargeback savings,
- \$775,000 decrease in various departments to reflect IT chargeback savings, and
- \$770,000 decrease in Houston Emergency Center to reflect the consolidation of the Office of Emergency Management into the Houston Public Works.

General Fund Expenditures (amounts expressed in thousands)

Category	FY2024 Actual	FY25 Adopted Budget	FY25 Current Projection	FY25 Variance Over/(Under)
Police	\$1,017,473	\$1,043,608	\$1,071,816	28,208
Fire	585,369	636,191	690,300	54,109
Other Departments	817,698	850,232	832,987	(17,245)
Debt Service/PAYGO	475,303	516,397	516,397	-
Total	\$2,895,843	\$3,046,428	\$3,111,500	65,072

We are currently projecting the ending fund balance of \$349.2 million, which is \$13.8 million lower than the 7+5 Report and 13.5% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

Fund Balance (amounts expressed in thousands)

Category	FY2024 Actual	FY25 Adopted Budget*	FY25 Current Projection	FY25 Variance Over/(Under)
Fund Balance - Beginning of Year	\$485,382	\$467,776	\$566,720	98,944
Changes to Designated Fund Balance	(1,327)	(887)	(887)	-
Budgeted Increase/(Decrease) in Fund Balance	82,129	(192,286)	(216,660)	(24,375)
Change in Inventory/Prepaid Items/Imprest Cash	536	-	-	-
Fund Balance, End of Year	\$566,720	\$274,603	\$349,173	\$74,570
% of Expenditures Less Debt Service and PAYGO	23.4%	10.9%	13.5%	2.6%

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

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

Enterprise, Special Revenue and Other Funds

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

Aviation

Operating Revenues decreased by \$14.9 million mainly due to lower than anticipated signatory landing fees. Operating Expenses decreased by \$11.4 million due to lower insurance premiums, lower energy and natural gas usage, as well as lower spending on building maintenance services and communication equipment, offset by personnel overage. Non-Operating Revenues increased by \$17.2 million due to higher than anticipated interest on pooled investment. As a result, Operating Transfers increased by \$13.7 million.

Convention & Entertainment

Non-Operating Revenues increased by \$1.9 million due to higher than anticipated collections of delinquent Hotel Occupancy Tax (HOT) and Hotel Occupancy Tax (HOT) revenues. As a result, Operating Transfers increased by \$1.8 million.

Combined Utility System

Operating Revenues increased by \$53.3 million due to higher than anticipated water and sewer sales. Operating Expenditures increased by \$1 million due to higher construction site work services, offset by a decrease in other equipment services due to contract implementation delay. Operating Transfers decreased by \$17.8 million due to capital equipment purchases delay, offset by the transfer to General Fund for consolidation of Administration and Regulations Department's Houston 311 and Houston Public Works' Customer Account Services (CAS).

Dedicated Drainage & Street Renewal Fund – Ad Valorem Tax

Revenues increased by \$8.5 million due to transfer from General Fund for street and drainage improvements projects and higher than anticipated interest on pooled investments. Expenditures decreased by \$7.4 million due to delays in vehicle purchases.

Dedicated Drainage & Street Renewal Fund – Drainage Charge

Revenues increased by \$1.4 million due to higher than anticipated interest on pooled investments.

Dedicated Drainage & Street Renewal Fund – Metro ET AL

Expenditures increased by \$1.2 million due to higher than anticipated electricity costs, offset by a decrease in the transfer.

Storm Water Fund

Expenditures decreased by \$2.3 million due to savings in personnel and delays in vehicle purchases, offset by higher than anticipated infrastructure maintenance services. Operating Transfers Out increased by \$2.6 million.

Health Benefits Fund

Revenues decreased by \$10.2 million due to lower enrollment. Expenditures decreased by \$16.1 million due to lower claims.

Property and Casualty Fund

Revenues and Expenditures decreased by \$10.5 million due to lower insurance premiums.

Assets Forfeiture Funds

Expenditures decreased by \$2.6 million due to savings in overtime and delays in computer equipment purchases.

Building Inspection Special Fund

Revenues increased by \$1.2 million due to higher than anticipated permit activities. Expenditures decreased by \$4.5 million due to lower than anticipated spending and implementation delay in

computer information/contracts, engineering services and management consulting services, as well as delays in vehicle purchases.

Cable TV Fund

Expenditures decreased by \$638,000 due to savings in services and delays in equipment purchase.

Houston Opioid Abatement Fund

Expenditures decreased by \$1.9 million due to savings in personnel, supplies and services.

Planning and Development Special Revenue Fund

Expenditures decreased by \$786,000 primarily due to implementation delay in management consulting services.

Sincerely,

A handwritten signature in blue ink, consisting of a stylized 'M' followed by a circular flourish and a long horizontal line that curves upwards at the end.

Melissa Dubowski
Director of Finance



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

Finance - Major Variances from Adopted Budget

Revenues		Variance Over/(Under)*
Month Reported	Revenue Detail	
July	Sale of Capital Assets Increase to reflect higher than anticipated land sales	2,240
August	Direct Interfund Services Increase to reflect higher chargeback for police airport services	850
	Other Adjustments	32
October	General Property Taxes Decrease due to lower than anticipated taxable value	(46,244)
	Other Taxes Decrease due to lower than anticipated mixed beverage tax receipts	(941)
	Intergovernmental Increase due to reimbursement from Metro for traffic enforcement	25,671
	Decrease due to lower than anticipated Charity Care Program reimbursement	(523)
	Miscellaneous/Other Increase due to anticipated refund from Houston First Corporation for bridge lighting	2,660
	Sales of Capital Assets Increase due to higher than anticipated land sales	595
December	Intergovernmental Increase to reflect the utilization of unallocated ARPA funds for revenue replacement	4,673
January	Sale of Capital Assets Increase to reflect the land sales to Texas Department of Transportation (TXDOT) for the North Houston Highway Improvement Project (NHHIP)	1,625
February	Industrial Assessments Increase due to higher than anticipated taxable valuation	374
	Electric Franchise Decrease due to lower than anticipated miscellaneous franchise fees	(264)
	Other Franchise Increase due to higher than anticipated solid waste hauler franchise fees	678
	Licenses and Permits Increase due to higher than anticipated special fire permits, liquor licenses and limousine permits	1,798
	Intergovernmental Decrease due to lower than anticipated TIRZ municipal service fees	(9,123)
	Charges for Services Increase mainly due to higher than anticipated ambulance fees	19,865
	Other Fines and Forfeits Increase due to higher than anticipated receipts for false alarm penalties	462
	Miscellaneous/Other Increase mainly due to higher than anticipated fire fighter deployment reimbursements	488
	Transfers from Other Funds Increase due to funding transferred from Combined Utility System for Administration and Regulations Department's Houston 311 and Houston Public Works' Customer Account Services (CAS) and higher than anticipated transfer from ParkHouston Fund	3,703
	Sale of Capital Assets Increase due to Texas Department of Transportation (TXDOT)'s condemnation of South Central Police Station	32,306
	Other Adjustments	(229)
	Total Revenues	40,696
	Fund Balance Additional Beginning Fund Balance	98,944
	Total Financial Resources	139,640

Expenditures		
Month Reported	Expenditure Detail	
August	Public Safety Increase in Police Department to reflect cadet salary increase and incentives, and police overtime for traffic control at George Bush International Airport	5,384
October	Increase in Fire Department for ETHAN Health LGC funding	2,475
	Increase in Police Department for overtime crime reduction initiative	1,000
February	Increase in Fire Department to reflect classified overtime, phase down and special pays, Winter Storm Enzo costs and billing collection fee related to higher than anticipated ambulance fee	54,593
	Increase in Police Department to reflect classified overtime, and funding transferred from General Government for the 6th cadet class	20,438
	Total Public Safety	83,890
August	Other Adjustments Increase in Houston Health Department for Credible Messenger & Community Violence program	2,254
	Increase in Houston Public Library for Mobile Technology Library program	501
September	Increase in General Government to reflect funding for Housing Navigation Center operations	3,500
	Increase in Administration and Regulatory Affairs Department due to a transfer to BARC Fund for spay and neuter surgeries	563
October	Decrease in Houston Public Works due to Interfund Electricity expense transfer to DDSRF-Metro Et Al	(21,835)
	Decrease in General Government for election savings	(3,000)
	Increase in various departments to reflect the HOPE Meet and Confer Agreement	11,387
	Decrease in General Government to cover the HOPE Meet and Confer Agreement	(11,387)
	Increase in City Council to reflect prior year unutilized Council District Service Funds	3,520
	Increase in Solid Waste Management Department for vehicle tracking routing and performance	980
	Increase in various departments to reflect unspent City Council funds from prior year	758



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

Finance - Major Variances from Adopted Budget

January	Increase in Solid Waste Management Department for heavy trash pickup services	3,500
	Increase in General Government to reflect funding transfer of proceeds from the North Houston Highway Improvement Project (NHHIP) to Parks and Recreation Department's Maintenance Renewal and Replacement Fund for park and trail projects.	1,625
February	Decrease in various departments to reflect health benefits savings due to lower enrollment	(5,047)
	Decrease in General Government due to funding transferred to Police Department for the 6th cadet class and McKinney rental reduction resulting from the consolidation of Administration and Regulations Department's Houston 311 and Houston Public Works' Customer Account Services (CAS)	(3,010)
	Decrease in various departments to reflect interfund insurance chargeback savings	(2,770)
	Decrease in various departments to reflect IT chargeback savings	(775)
	Decrease in Houston Emergency Center to reflect the consolidation of the Office of Emergency Management into the Houston Public Works	(770)
	Increase in various departments to reflect interfund fleet chargeback overage	624
	Other Adjustments	565
Total Other Adjustments		(18,817)
Total Expenditures		65,072

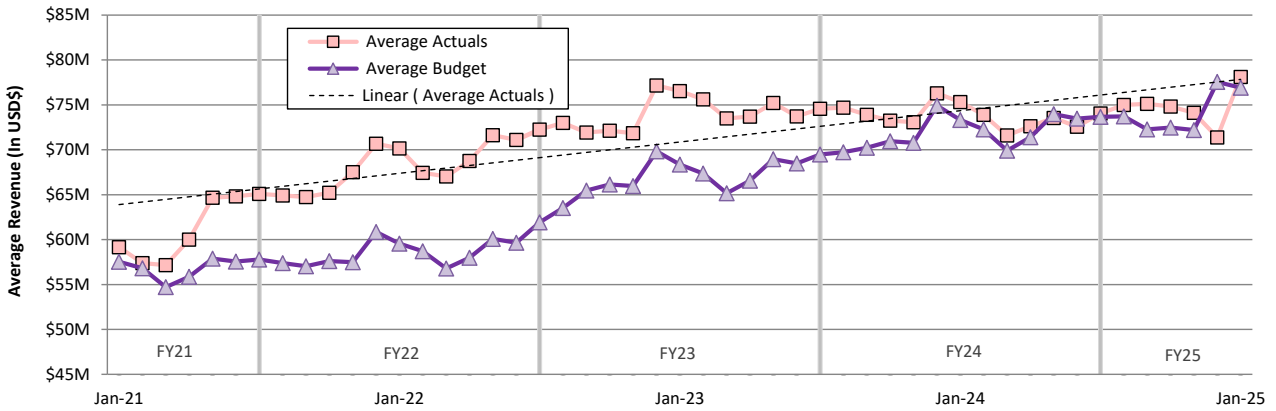
**Total may reflect slight variances due to rounding.*



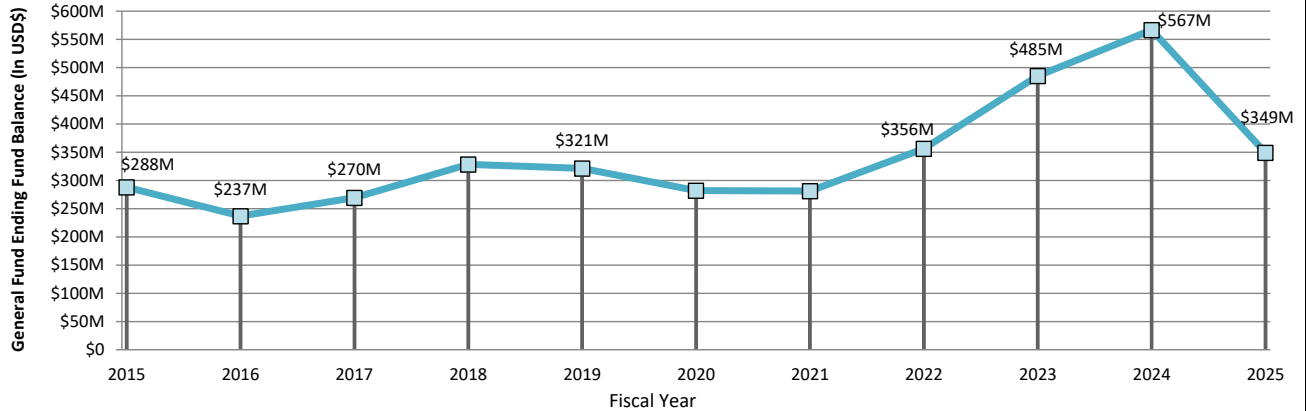
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

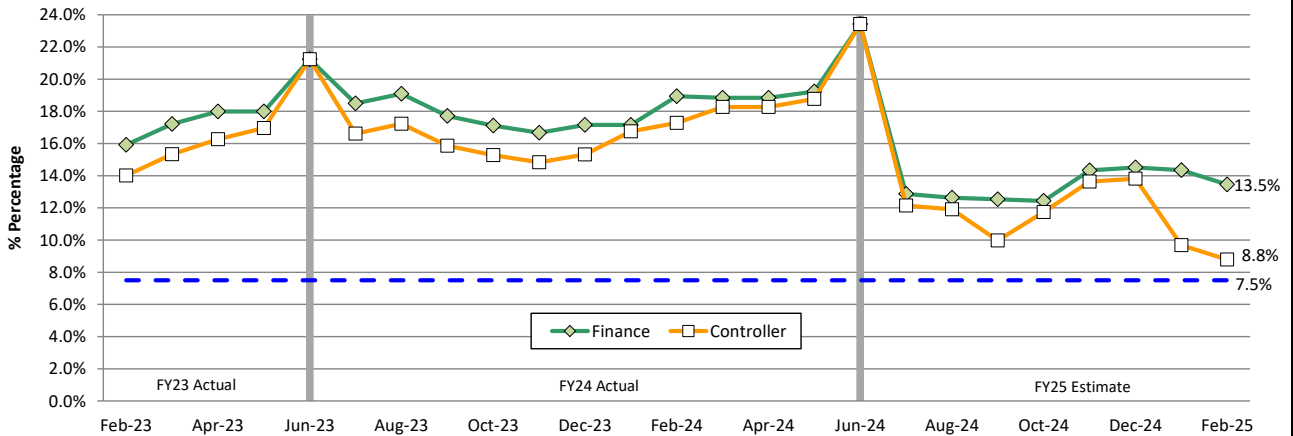
Sales Tax - Three-month Rolling Average



Historical Unassigned Ending Fund Balance



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



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





General Fund (Fund 1000)

For the period ended February 28, 2025

(amounts expressed in thousands)

	FY2025							Finance -	Controller
	FY2024	Adopted		Controller's	Finance		Controller -	Adopted	Finance
	Actual	Budget	Current Budget	Projection	Projection	Actual YTD	Finance	Budget	
							Variance	Variance	
Revenues									
General Property Taxes	1,365,607	1,427,475	1,427,475	1,381,320	1,381,231	1,555,449	89	(46,244)	🟡🟡
Industrial Assessments	27,885	27,277	27,277	25,281	27,651	1,272	(2,370)	374	🟢🟡
Sales Tax	883,132	893,382	893,382	886,000	893,382	578,801	(7,382)	-	🟢🟡
Other Taxes	23,802	24,896	24,896	23,800	23,955	11,816	(155)	(941)	🟢🟢
Electric Franchise	98,625	100,445	100,445	98,388	100,181	66,293	(1,793)	(264)	🟢🟢
Telephone Franchise	15,989	14,860	14,860	14,860	14,929	7,182	(69)	70	🟢🟢
Gas Franchise	14,598	16,210	16,210	14,000	16,210	10,823	(2,210)	-	🟢🟡
Other Franchise	19,940	19,030	19,030	19,600	19,708	9,471	(108)	678	🟢🟢
Licenses and Permits	35,146	33,736	33,736	35,227	35,534	23,992	(307)	1,798	🟢🟢
Intergovernmental	219,112	50,248	50,248	70,979	70,979	20,959	-	20,731	🟢🟢
Charges for Services	90,153	81,309	81,309	99,200	101,174	67,753	(1,974)	19,865	🟢🟢
Direct Interfund Services	69,382	75,061	75,061	75,771	75,771	48,471	-	710	🟢🟢
Indirect Interfund Services	25,984	24,871	24,871	24,871	24,871	14,208	-	-	🟢🟢
Municipal Courts Fines and Forfeits	17,206	17,063	17,063	16,500	16,904	10,438	(404)	(159)	🟢🟢
Other Fines and Forfeits	3,729	3,043	3,043	3,000	3,505	2,109	(505)	462	🟢🟢
Interest	22,503	20,993	20,993	19,400	20,993	11,103	(1,593)	-	🟢🟡
Miscellaneous/Other	19,027	13,709	13,709	14,760	16,857	10,298	(2,097)	3,148	🟢🟢
Total Revenues	2,951,820	2,843,609	2,843,609	2,822,956	2,843,836	2,450,439	(20,880)	228	🟢🟡
Expenditures									
Administration & Regulatory Affairs	33,883	35,486	36,318	37,252	37,252	20,770	-	1,766	🟢🟢
City Council	14,342	15,250	19,060	19,064	19,064	7,969	-	3,814	🟢🟢
City Secretary	896	944	965	977	977	604	-	33	🟢🟢
Controller	8,823	10,553	10,706	10,717	10,717	5,915	-	163	🟢🟢
Finance	21,439	24,021	24,362	24,272	24,272	15,069	-	250	🟢🟢
Fire	585,369	636,191	636,476	690,300	690,300	447,836	-	54,109	🟡🟡
General Services	48,865	46,899	47,342	47,103	47,103	28,065	-	204	🟢🟢
Housing and Community Development	2,247	1,654	1,654	1,656	1,656	1,357	-	2	🟢🟢
Houston Emergency Center	10,157	10,155	10,165	9,395	9,395	5,087	-	(760)	🟢🟢
Houston Health Department	54,414	54,138	55,163	55,898	55,898	36,080	-	1,760	🟢🟢
Houston Public Works	1,246	22,971	22,996	1,236	1,236	15,489	-	(21,734)	🟢🟢
Human Resources	1,343	1,425	1,425	1,425	1,425	743	-	-	🟢🟢
Legal	19,044	19,113	19,398	19,436	19,436	12,168	-	323	🟢🟢
Library	49,424	51,758	53,132	53,449	53,449	33,234	-	1,691	🟢🟢
Mayor's Office	8,370	8,692	8,842	8,879	8,879	5,221	-	187	🟢🟢
Municipal Courts	29,750	30,123	30,817	30,716	30,716	18,675	-	593	🟢🟢
Neighborhoods	12,180	14,418	14,656	14,812	14,812	8,381	-	394	🟢🟢
Office of Business Opportunity	5,082	5,588	5,673	5,639	5,639	3,119	-	51	🟢🟢
Parks and Recreation	94,453	89,120	90,794	89,905	89,905	57,181	-	785	🟢🟢
Planning and Development	4,144	3,486	3,541	3,545	3,545	1,907	-	59	🟢🟢
Police	1,017,473	1,043,608	1,046,242	1,071,816	1,071,816	711,536	-	28,208	🟡🟡
Solid Waste Management	104,119	99,562	100,748	105,303	105,303	61,850	-	5,740	🟢🟢
Total Departmental Expenditures	2,127,063	2,225,154	2,240,475	2,302,791	2,302,791	1,498,258	-	77,638	🟡🟡
General Government	293,477	304,876	289,555	292,312	292,312	155,814	-	(12,564)	🟢🟢
Total Expenditures Other Than Debt	2,420,540	2,530,031	2,530,031	2,595,103	2,595,103	1,654,072	-	65,074	🟡🟡
Captured Revenue Transfer to DDSRF	123,150	135,537	135,537	235,811	135,537	-	100,274	-	-
Debt Service Transfer	352,153	380,860	380,860	380,860	380,860	380,860	-	-	-
Total Expenditures and Other Uses	2,895,843	3,046,428	3,046,428	3,211,774	3,111,500	2,034,933	100,274	65,074	🟡🟡
Net Current Activity	55,977	(202,819)	(202,819)	(388,818)	(267,663)	415,507	(121,154)	(64,846)	-
Other Financing Sources (Uses)									
Transfers from Other Funds	15,420	7,781	7,781	11,484	11,484	3,383	-	3,703	🟢🟢
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	-	🟢🟢
Sale of Capital Assets	10,732	2,752	2,752	39,518	39,518	39,276	-	36,766	🟢🟢
Total Other Financing Sources (Uses)	26,152	10,533	10,533	51,002	51,002	42,658	-	40,469	🟢🟢
Fund Balances									
Fund Balance - Beginning of Year	485,382	566,720	566,720	566,720	566,720	566,720	-	-	-
Changes to Designated Fund Balance*	(1,327)	(887)	(887)	(887)	(887)	-	-	-	-
Budgeted Increase/(Decrease) in Fund Balance	82,129	(192,286)	(192,286)	(192,286)	(192,286)	458,165	-	-	-
Change in Inventory/Prepaid Items/Imprest Cash	536	0	-	-	-	-	-	-	-
(Budgeted Gap)/Increase in Fund Balance**	-	0	-	(145,529)	(24,375)	-	(121,154)	(24,375)	-
Fund Balance, End of Year***	566,720	373,547	373,547	228,018	349,173	1,024,885	(121,154)	(24,375)	-

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

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

***According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service and Pay-As-You-Go (PAYGO) which is \$194,633 based on current projections. The City will be \$33,386 above 7.5% based on the Controller's Projections, and \$154,540 above 7.5% based on Finance's Projections for FY2025.

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

Total may reflect slight variances due to rounding.



Fund Summary - Other Funds

For the period ended February 28, 2025
(amounts expressed in thousands)

	Beginning of FY2025 Fund Balance	Revenues*					Finance	Controller
		FY2024 Actual	FY2025 Current Budget	FY2025 Actual YTD	Controller's Projection	Finance Projection		
<u>Enterprise</u>								
Aviation		634,640	697,674	447,572	704,659	704,659	✓	✓
Convention and Entertainment Facilities		117,534	123,525	91,194	125,466	125,466	✓	✓
Combined Utility System		1,751,990	2,007,127	1,238,408	1,913,983	1,913,983	✓	✓
DDSRF-Ad Valorem**	116,194	124,583	136,537	10,063	246,311	146,037	✓	✓
DDSRF-Drainage Charge**	239,223	118,317	121,020	83,580	122,459	122,459	✓	✓
DDSRF-Metro ET AL**	4,535	92,858	98,404	35,708	120,716	120,716	✓	✓
Storm Water**	-	52,147	100,025	42,106	99,873	99,873	✓	✓
<u>Risk Management</u>								
Health Benefits	38,093	404,584	434,114	289,874	425,134	425,134	✓	✓
Long-Term Disability	9,446	1,541	1,513	1,074	1,541	1,541	✓	✓
Property and Casualty	-	51,587	66,554	13,639	56,070	56,070	⚠	⚠
Workers' Compensation	-	34,306	41,333	24,058	39,829	39,829	✓	✓
<u>Special Revenue</u>								
Asset Forfeiture Fund	8,307	4,424	2,041	3,488	4,317	4,317	✓	✓
Auto Dealers Special Revenue Fund	14,245	13,675	14,226	7,388	14,226	14,226	✓	✓
BARC Special Revenue Fund	1,380	14,509	14,700	8,009	15,874	15,874	✓	✓
Bayou Greenway 2020 Fund	1,713	1,077	1,101	518	1,101	1,101	✓	✓
Building Inspection Special Fund	18,240	101,324	102,786	68,513	104,027	104,027	✓	✓
Cable Television Special Fund	4,769	3,615	3,483	1,776	3,333	3,333	✓	✓
Child Safety Fund	59	3,174	3,205	1,789	3,205	3,205	✓	✓
Container Lease Fund	2,867	4,872	4,835	3,429	5,039	5,039	✓	✓
Contractors Responsibility Fund	2,125	1,433	1,246	498	1,272	1,272	✓	✓
Essential Public Health Services Fund	48,297	12,196	9,613	1,041	9,613	9,613	✓	✓
Forensic Transition Special Fund	45	371	369	166	369	369	✓	✓
Health Special Revenue Fund	3,530	8,276	7,908	3,000	7,908	7,908	✓	✓
Historic Preservation Fund	2,200	418	305	441	503	503	✓	✓
Houston Emergency Center Fund	3,919	28,687	30,357	15,792	30,377	30,377	✓	✓
Houston Opioid Abatement Fund	2,516	2,693	503	56	503	503	✓	✓
Houston Transtar Center Fund	3,984	3,223	2,738	1,501	2,843	2,843	✓	✓
Laboratory Operations & Maintenance Fund	393	409	463	364	509	509	✓	✓
Local Youth Diversion Fund	1,626	733	642	452	724	724	✓	✓
Maintenance Renewal & Replacement Fund	1,410	43,264	43,247	23,262	44,872	44,872	✓	✓
Municipal Court Building Security Fund	934	678	592	418	635	635	✓	✓
Municipal Court Technology Fee Fund	1,607	693	769	360	675	675	✓	✓
Municipal Jury Fund	49	14	11	9	14	14	✓	✓
Parks Golf Special Fund	2,245	8,366	8,444	5,150	8,444	8,444	✓	✓
ParkHouston Special Revenue Fund	2,351	19,666	19,844	11,788	20,329	20,329	✓	✓
Park Special Revenue Fund	3,329	13,336	3,287	1,555	3,287	3,287	✓	✓
Planning & Development Special Rev. Fund	7,444	9,829	8,886	6,119	9,178	9,178	✓	✓
Police Special Services Fund	6,669	8,710	9,623	3,945	9,623	9,623	✓	✓
Recycling Revenue Fund	5,097	4,600	4,314	1,004	4,957	4,957	✓	✓
Special Waste Transportation & Inspection Fund	3,214	4,584	5,129	3,092	5,129	5,129	✓	✓
Swimming Pool Safety Fund	1,011	1,428	1,481	827	1,481	1,481	✓	✓
Tourism Promotion Special Revenue Fund	2,292	24,233	24,503	12,787	24,776	24,776	✓	✓

* Revenues include non-operating revenues

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

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



Fund Summary - Other Funds

For the period ended February 28, 2025

(amounts expressed in thousands)

Enterprise

Aviation	575,120	697,674	438,489	704,659	704,659	-			
Convention and Entertainment Facilities	116,490	123,086	90,600	124,872	124,872	594			
Combined Utility System	1,580,818	2,009,349	1,095,738	1,988,433	1,988,433	(74,450)			
DDSRF-Ad Valorem**	93,825	146,933	60,955	139,514	139,514	6,523	122,717		
DDSRF-Drainage Charge**	77,768	144,276	63,246	144,171	144,171	(21,712)	217,511		
DDSRF-Metro ET AL**	91,698	102,682	47,456	121,911	121,911	(1,195)	3,340		
Storm Water**	64,228	99,525	42,132	99,873	99,873	-	-		

Risk Management

Health Benefits	407,351	436,553	273,914	420,480	420,480	4,654	42,747		
Long-Term Disability	1,004	1,150	633	1,004	1,004	537	9,983		
Property and Casualty	51,587	66,554	19,988	56,070	56,070	-	-		
Workers' Compensation	34,306	41,333	23,951	39,829	39,829	-	-		

Special Revenue

Asset Forfeiture Fund	3,051	7,000	1,830	4,394	4,394	(77)	8,230		
Auto Dealers Special Revenue Fund	9,652	13,479	7,432	13,323	13,323	903	15,148		
BARC Special Revenue Fund	14,646	15,237	10,076	16,112	16,112	(238)	1,142		
Bayou Greenway 2020 Fund	934	1,270	672	1,270	1,270	(169)	1,544		
Building Inspection Special Fund	103,802	111,966	68,236	107,410	107,410	(3,383)	14,857		
Cable Television Special Fund	4,820	5,167	1,579	4,529	4,529	(1,196)	3,573		
Child Safety Fund	3,166	3,205	1,293	3,205	3,205	-	59		
Container Lease Fund	3,692	4,949	534	4,949	4,949	90	2,957		
Contractors Responsibility Fund	811	1,076	517	1,076	1,076	196	2,321		
Essential Public Health Services Fund	11,987	22,908	9,067	22,908	22,908	(13,295)	35,002		
Forensic Transition Special Fund	326	369	221	369	369	-	45		
Health Special Revenue Fund	11,047	11,409	4,975	11,409	11,409	(3,501)	29		
Historic Preservation Fund	179	439	148	345	345	158	2,358		
Houston Emergency Center Fund	29,788	33,174	20,428	33,174	33,174	(2,797)	1,122		
Houston Opioid Abatement Fund	177	2,345	198	457	457	46	2,562		
Houston Transtar Center Fund	3,086	3,527	1,483	3,299	3,299	(456)	3,528		
Laboratory Operations & Maintenance Fund	420	591	214	517	517	(8)	385		
Local Youth Diversion Fund	384	836	266	836	836	(112)	1,514		
Maintenance Renewal & Replacement Fund	43,814	41,428	24,094	41,428	41,428	3,444	4,854		
Municipal Court Building Security Fund	338	498	133	492	492	143	1,077		
Municipal Court Technology Fee Fund	677	1,313	884	1,313	1,313	(638)	969		
Municipal Jury Fund	-	-	-	-	-	14	63		
Parks Golf Special Fund	8,086	9,364	5,556	9,364	9,364	(920)	1,325		
ParkHouston Special Revenue Fund	19,610	19,822	9,330	20,321	20,321	8	2,359		
Park Special Revenue Fund	13,958	4,122	1,273	4,122	4,122	(835)	2,494		
Planning & Development Special Rev. Fund	12,729	12,366	6,129	11,580	11,580	(2,402)	5,042		
Police Special Services Fund	9,477	10,221	5,185	10,062	10,062	(439)	6,230		
Recycling Revenue Fund	3,477	3,265	896	3,265	3,265	1,692	6,789		
Special Waste Transportation & Inspection Fund	3,663	5,699	2,446	5,699	5,699	(570)	2,644		
Swimming Pool Safety Fund	1,630	2,108	1,184	2,108	2,108	(627)	384		
Tourism Promotion Special Revenue Fund	24,331	24,598	12,734	24,968	24,968	(192)	2,100		

* Expenditures include non-operating expenditures

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

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

**Derecho (DR 4781) and Beryl (DR 4798) Monthly Report
February 2025**

DESCRIPTION	Estimates			Actuals Inception to Date as of 02/28/2025		
	DR 4781	DR 4798	Combined	DR 4781	DR 4798	Combined
INFLOWS						
FEMA Reimbursement*	\$ 22,502,649	\$ 39,484,899	\$ 61,987,548	\$ 12,046,501	\$ -	\$ 12,046,501
FEMA Advance	\$ 12,541,738	\$ 52,448,433	\$ 64,990,171	\$ 12,541,738	\$ 52,448,433	\$ 64,990,171
State Reimbursement	\$ 9,430,998	\$ 16,881,121	\$ 26,312,118	\$ 8,196,080	\$ 14,456,076	\$ 22,652,155
Budget Stabilization Fund (BSF)	\$ 19,000,000	\$ 4,000,000	\$ 23,000,000	\$ 19,000,000	\$ 4,000,000	\$ 23,000,000
Total Inflows	\$ 63,475,384	\$ 112,814,453	\$ 176,289,836	\$ 51,784,318	\$ 70,904,509	\$ 122,688,827
OUTFLOWS**						
<i>Emergency Protective Measures:</i>						
Category A	\$ 37,723,990	\$ 67,524,482	\$ 105,248,472	\$ 35,314,732	\$ 57,826,353	\$ 93,141,085
Category B	\$ 5,297,823	\$ 25,502,662	\$ 30,800,485	\$ 2,385,018	\$ 16,671,236	\$ 19,056,254
<i>Permanent Work:</i>						
Categories C-G	\$ 3,704,035	\$ 29,550,632	\$ 33,254,667	\$ -	\$ -	\$ -
Sub Total - Disaster Costs All Categories	\$ 46,725,848	\$ 122,577,776	\$ 169,303,625	\$ 37,699,750	\$ 74,497,589	\$ 112,197,339
<i>Other:</i>						
BSF Replenishment	\$ 19,000,000	\$ 4,000,000	\$ 23,000,000	\$ -	\$ -	\$ -
Total Outflows	\$ 65,725,848	\$ 126,577,776	\$ 192,303,625	\$ 37,699,750	\$ 74,497,589	\$ 112,197,339
NET ACTIVITY	\$ (2,250,464)	\$ (13,763,324)	\$ (16,013,788)	\$ 14,084,568	\$ (3,593,080)	\$ 10,491,488

*FEMA Reimbursement is based on a Federal Share of 75%

**Outflows are based on preliminary cost estimates and are very fluid/subject to change

Inception to date, only Category A expenditures have hit the Disaster Recovery Fund. Expenditures for all other categories are currently incurred in departments' operating budgets and will be transferred to the disaster recovery fund once determined eligible and funds come available.

City of Houston, Texas
Commercial Paper Issued and Available
For the period end February 28, 2025
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY25	Draws Month	Refunded FY25	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i><u>Voter Authorized 2001, 2006, 2012, 2017, and 2022 Elections</u></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	45.00	0.00	24.00	95.00	30.00
Series H-2	30.00	10.00	17.00	70.00	30.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	35.00	0.00	50.00	75.00	25.00
Series E2- Equipment & Capital	5.00	0.00	0.00	95.00	5.00
Series K-1	0.00	0.00	0.00	200.00	0.00
Series K-2	0.00	0.00	0.00	200.00	0.00
Total General Obligation	115.00	10.00	91.00	935.00	90.00
Combined Utility System					
Series B-1	0.00	0.00	0.00	100.00	0.00
Series B-2	0.00	0.00	0.00	275.00	0.00
Series B-3	0.00	0.00	0.00	75.00	0.00
Series B-4	0.00	0.00	0.00	100.00	0.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
Series B-7	0.00	0.00	0.00	100.00	0.00
Total Combined Utility System	0.00	0.00	0.00	1,000.00	0.00
Airport System					
Series A&B	0.00	0.00	0.00	350.00	0.00
Total Airport System	0.00	0.00	0.00	350.00	0.00
Convention & Entertainment					
Series A	0.00	0.00	5.00	60.00	15.00
Series B	19.00	0.00	0.00	31.00	19.00
Series C-1	0.00	0.00	0.00	125.00	0.00
Series C-2	0.00	0.00	0.00	200.00	0.00
Total Convention and Entertainment	19.00	0.00	5.00	416.00	34.00
Totals	\$134.00	\$10.00	\$96.00	\$2,701.00	\$124.00

City of Houston, Texas
Total Outstanding Debt
For the period end February 28, 2025
(amounts expressed in thousands)

	February 28, 2025	February 29, 2024
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	2,253,915	1,752,410
Commercial Paper Notes ^(b)	90,000	38,100
Pension Obligations	1,404,470	1,438,420
Certificates of Obligations	2,595	2,595
Subtotal	3,750,980	3,231,525
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,764,905	5,924,220
Combined Utility System Commercial Paper Notes ^(c)	0	200,000
Water and Sewer System Revenue Bonds ^(d)	107,922	119,486
Contract Revenue Obligations - CWA	60,320	40,055
Combined Utility System Subordinate Lien	406,720	419,695
Subtotal	6,339,867	6,703,456
Airport System		
Airport System Subordinate Lien	2,370,395	2,493,320
Airport System Sr. Lien Commercial Paper Notes ^(e)	0	0
Rental Car Special Facilities Revenue Bonds	34,015	43,645
Conduit debt: Special Facilities Revenue Bonds ^(f)	2,135,015	1,064,405
Subtotal	4,539,425	3,601,370
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ^(g)	452,075	484,844
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B ^(h)	34,000	20,000
Subtotal	486,075	504,844
Total City Debt	\$15,116,347	\$14,041,195

- (a) In November 2001, voters authorized \$776 million in tax bonds. In November 2006, voters authorized \$625 million in tax bonds. In November 2012, voters authorized \$410 million in tax bonds. In November 2017, voters authorized \$495 million in tax bonds. In November 2022, voters authorized \$478 million in tax bonds.
- (b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs. Series E-1: \$100 million, E-2: \$100 million, G-1: \$75 million, G-2: \$125 million, H-2: \$100 million, J: \$125 million, K1: \$200 million, and K2: \$200 million.
- (c) The City has authorized \$1,000 billion in Combined Utility System Commercial Paper Notes. Series B-1: \$100 million, B-2: \$275 million, B-3: \$75 million, B-4: \$100 million, B-5: \$250 million, B-6: \$100 million, and B-7: \$100 million.
- (d) As of Feb 28, 2025, total outstanding includes \$82.62 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 Feb 28, 2025, total outstanding includes \$148.08 million accreted value of capital appreciation bonds.
- (h) The City authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series A in October 2017, and authorized \$50 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series B in May 2019.

City of Houston, Texas
Voter-Authorized Obligations
For the period end February 28, 2025
(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 ^(a)</u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
November 2001 Election					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 471,300	\$ 2,700	\$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements ^(b)	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
Total	\$ 776,000	\$ 776,000	\$ 773,300	\$ 2,700	\$ 2,700
November 2006 Election					
Streets, Bridges, Traffic Control ^(c)	\$ 320,000	\$ 219,950	\$ 95,248	\$ 124,702	\$ 224,752
Parks and Recreation	55,000	55,000	55,000	-	-
Public Safety	135,000	135,000	135,000	-	-
Permanent and General Improvements ^(b)	60,000	60,000	60,000	-	-
Public Libraries	37,000	37,000	37,000	-	-
Low Income Housing	18,000	18,000	11,231	6,769	6,769
Total	\$ 625,000	\$ 524,950	\$ 393,479	\$ 131,471	\$ 231,521
November 2012 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	166,000	164,652	1,348	1,348
Public Safety	144,000	144,000	144,000	-	-
Permanent and General Improvements ^(b)	57,000	57,000	56,898	102	102
Public Libraries	28,000	28,000	28,000	-	-
Low Income Housing	15,000	15,000	5,248	9,752	9,752
Total	\$ 410,000	\$ 410,000	\$ 398,798	\$ 11,202	\$ 11,202
November 2017 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	104,000	104,000	29,081	74,919	74,919
Public Safety	159,000	159,000	102,905	56,095	56,095
Permanent and General Improvements ^(b)	109,000	109,000	72,504	36,496	36,496
Public Libraries	123,000	123,000	56,903	66,097	66,097
Low Income Housing	-	-	-	-	-
Total	\$ 495,000	\$ 495,000	\$ 261,393	\$ 233,607	\$ 233,607
November 2022 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	60,000	60,000	-	60,000	60,000
Public Safety	277,000	272,000	5,000	267,000	272,000
General Improvements	29,000	29,000	-	29,000	29,000
Solid Waste	6,000	6,000	-	6,000	6,000
Public health	33,000	33,000	-	33,000	33,000
Public Libraries	26,000	26,000	-	26,000	26,000
BARC	47,000	47,000	-	47,000	47,000
Low Income Housing	-	-	-	-	-
Total	\$ 478,000	\$ 473,000	\$ 5,000	\$ 468,000	\$ 473,000
Combined Total (2006, 2012, 2017, and 2022 Elections)	\$ 2,008,000	\$ 1,902,950	\$ 1,058,670	\$ 844,280	\$ 949,330

(a) As of February 28, 2025

(b) Includes Public Health and Solid Waste Management

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

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

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

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 LTD Fund is funded solely by the City through premiums charged to the departments based on the number of employees covered by the plan. Such premiums cover the cost of all benefits (claims) to the employees and third party administrative fees. This fund is administered by the Human Resources Department.

Property and Casualty Fund (1004)

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

Workers' Compensation Fund (1011)

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

Special Revenue Funds

Asset Forfeiture Fund (2202, 2203, 2204)

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

Auto Dealers Special Revenue Fund (2200)

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

BARC Special Revenue Fund (2427)

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

Bayou Greenway 2020 Fund (2106)

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

Building Inspection Special Fund (2301)

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

Cable Television Special Fund (2401, 2428)

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

Child Safety Fund (2209)

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

Container Lease Fund (2313)

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

Contractor Responsibility Fund (2424)

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

Essential Public Health Services Fund (2010)

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

Forensic Transition Special Fund (2213)

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

Health Special Revenue Fund (2002)

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

Historic Preservation Fund (2306)

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

Houston Emergency Center Fund (2205)

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

Houston Opioid Abatement Fund (2216)

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

Houston TranStar Center Fund (2402)

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

Laboratory Operations and Maintenance Fund (2008)

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

Local Youth Diversion Fund (2211)

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

Maintenance Renewal and Replacement Fund (MRR) (2105)

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

Municipal Court Building Security Fund (2206)

This Fund was established in FY1997 and is administered by the Municipal Courts Department. The fund includes all security related contractual expenditures and additional security enhancements for the courts. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. The mission of the Municipal Court Building Security Fund is to protect the health and welfare of civilians and employees by ensuring that adequate equipment, procedure, and personnel are present at all court facilities.

Municipal Jury Fund (2215)

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

Municipal Court Technology Fee Fund (2207)

This fund was established in FY2001 and is administered by the Municipal Courts Department. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. The purpose of the fund is to finance technological enhancements for the Municipal Courts and maintain systems to operate in an efficient manner.

ParkHouston Special Revenue Fund (8700)

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

Parks Golf Special Revenue Fund (2104)

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

Park Special Revenue Fund (2100)

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

Planning and Development Special Revenue Fund (2308)

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

Police Special Services Fund (2201)

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

Recycling Revenue Fund (2305)

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

Special Waste Transportation and Inspection Fund (2423)

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

Swimming Pool Safety Fund (2009)

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

Tourism Promotion Special Revenue Fund (2429)

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