

Monthly Financial and Operations Report
Table of Contents

	Page
<u>INTRODUCTION</u>	
Controller's Office Letter of Transmittal.....	1
Quarterly Swap Agreements Disclosure.....	5
Finance Department Letter of Transmittal.....	6
Finance - Major Variances from Adopted Budget.....	11
Key Economic Indicators.....	14
Sales Tax Growth and General Fund Comparative Fund Balance.....	15
<u>GENERAL FUND</u>	
Comparative Projections.....	16
Derecho and Beryl Monthly Report.....	17
ARPA Local Fiscal Recovery.....	18
<u>ENTERPRISE FUNDS</u>	
Aviation.....	20
Convention and Entertainment Facilities.....	21
Combined Utility System.....	22
Storm Water Fund.....	23
Dedicated Drainage and Street Renewal - Ad Valorem.....	24
Dedicated Drainage and Street Renewal - Drainage Charge.....	25
Dedicated Drainage and Street Renewal - Metro ET AL.....	26
<u>RISK MANAGEMENT FUNDS</u>	
Health Benefits.....	28
Long-Term Disability.....	29
Property and Casualty.....	30
Workers' Compensation.....	31
<u>SPECIAL REVENUE FUNDS</u>	
Asset Forfeiture Fund.....	32
Auto Dealers Special Revenue Fund.....	32
BARC Special Revenue Fund.....	33
Bayou Greenway 2020 Fund.....	33
Building Inspection Special Fund.....	34
Cable Television Special Fund.....	34
Child Safety Fund.....	35
Container Lease Fund.....	35
Contractor Responsibility Fund.....	36
Essential Public Health Services Fund.....	36
Forensic Transition Special Fund.....	37
Health Special Revenue Fund.....	37
Historic Preservation Fund.....	38
Houston Emergency Center Fund.....	38
Houston Opioid Abatement Fund.....	39
Houston Transtar Center Fund.....	39
Laboratory Operations & Maintenance Fund.....	40
Local Youth Diversion Fund.....	40
Maintenance Renewal and Replacement Fund.....	41
Municipal Court Building Security Fund.....	41
Municipal Court Technology Fee Fund.....	42
Municipal Jury Fund.....	42
ParkHouston Special Revenue Fund.....	43
Parks Golf Special Revenue Fund.....	43
Park Special Revenue Fund.....	44
Planning & Development Special Revenue Fund.....	44
Police Special Services Fund.....	45
Recycling Revenue Fund.....	45
Special Waste Transportation & Inspection Fund.....	46
Swimming Pool Safety Fund.....	46
Tourism Promotion Special Revenue Fund.....	47
<u>OTHER FUNDS</u>	
Commercial Paper Issued and Available.....	49
Total Outstanding Debt.....	50
Voter Authorized Obligations.....	51
Other Post Employment Benefit (OPEB) Liabilities.....	52
City Pension Fund Contribution Summary.....	53
Civic Art Program Appropriation.....	54
<u>APPENDICES</u>	
FTE Report.....	55
Fund Descriptions.....	57

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



OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

CHRIS HOLLINS

To: Mayor John Whitmire
City Council Members

From: Chris Hollins
City Controller

Date: July 25, 2025

Subject: June 2025 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended June 30, 2025.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$413.4 million, or 16.0 percent of expenditures less debt service and Pay-As-You Go (PAYGO) for FY2025. This is \$8.3 million lower than the projection of the Finance Department. The difference is due to a lower revenue projection than the Finance Department. Based on our current projections, the fund balance will be approximately \$219.3 million above the City's target of holding 7.5 percent of total expenditures, excluding debt service and Pay-As-You Go (PAYGO), in reserve.

We have increased our revenue projection by \$41.0 million from the June 2025 report reflecting the following key changes:

- Property Tax increased by \$17.5 million to account for the FY2021 and FY2022 claw-back of property tax increment from Tax Increment Reinvestment Zone 24.
- Transfer from Other Funds increased by \$7.8 million due to the recovery of prior 380 reimbursements from Tax Increment Reinvestment Zone 24.
- Charges for services increased by \$4.6 million primarily due to stronger-than-expected ambulance fees.
- Industrial Assessments increased by \$3.3 million due to higher-than-anticipated taxable valuations.
- Intergovernmental revenues increased by \$1.8 million based on higher reimbursements from Metro for traffic enforcement activities.
- Electric Franchise increased by \$1.4 million due to higher receipts.
- Direct Interfund increased by \$1.4 million driven by a higher chargeback for fire airport-related services.
- Miscellaneous/Other revenues increased by \$0.9 million primarily due to firefighter deployment reimbursements.
- Licenses and Permits increased by \$0.9 million mainly due to higher collections from burglar alarm, food dealer permits and administrative fees.
- Sales of Capital Assets increased by \$0.6 million from proceeds related to land and easement sales.

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

Our expenditure projections decreased by \$2.4 million from the May 2025 report due to year-end savings in personnel, supplies and services costs.

ENTERPRISE FUNDS

- **Aviation Operating Fund**
 - Operating Revenues decreased by \$16.1 million due to lower-than-anticipated collections for terminal space rental and signatory landing fees.
 - Operating Expenses decreased by \$7.5 million due to lower personnel and service cost, as well as delays in non-capital equipment purchases.
 - Non-Operating Revenues increased by \$2.5 million from higher interest income and land sales.
 - Operating Transfer to the Airport Improvement Fund decreased by \$6.1 million.
- **Convention and Entertainment Facilities Operating Fund**
 - Operating Revenues increased by \$1.0 million driven by higher garage parking revenues.
- **Combined Utility System Fund**
 - Operating Revenues decreased by \$61.0 million due to a decrease in water and sewer revenues.
 - Operating Expenses decreased by \$160.1 million due to lower spending in personnel, supplies and services.
 - Non-Operating Revenues increased by \$3.2 million due to higher interest income.
 - Operating Transfers decreased by \$59.2 million due to lower than anticipated transfer to capital projects and delays in both capital and non-capital equipment purchases.
- **Dedicated Drainage & Street Renewal Fund – Ad Valorem Tax**
 - Expenditures decreased by \$50.2 million due to lower transfer to capital projects and vehicles purchase delays.
- **Dedicated Drainage & Street Renewal Fund – Drainage Charge**
 - Revenues increased by \$5.5 million to reflect higher drainage revenues and higher interest income.
 - Expenditures decreased by \$55.9 million due to lower transfer to capital projects and interfund legal services.
- **Dedicated Drainage & Street Renewal Fund – Metro ET AL**
 - Revenues decreased by \$0.7 million due to lower interfund chargebacks.
 - Expenditures decreased by \$6.1 million due to savings in personnel, delayed vehicle purchases, and lower infrastructure maintenance spending.

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

- Storm Water Fund
 - Expenditures decreased by \$8.0 million due to savings in personnel, delayed vehicle purchases, and lower infrastructure maintenance spending.

COMMERCIAL PAPER AND BONDS

The City's practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure, which is in line with rating agency guidance of 25%. From time to time, the City's enterprise credits have exceeded this threshold on an interim basis as they have undertaken large, capital improvement projects or major expansions.

As of June 30, 2025, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation.....	4.71%
Combined Utility System.....	0.00%
Aviation.....	0.00%
Convention and Entertainment	17.00%

Respectfully submitted,



Chris Hollins
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
June 30th 2025

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 June 30th, 2025, 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 USD SOFR ICE Swap Rate ("10-Year SOFR"). In the case of the Series 2018C Bonds, the basis is the difference between SIFMA and 10-Year SOFR.

Termination risk. (GASB 53, para. 73(d)): The City retains the right to terminate the Swaps at any time and for any reason. If the City terminates any of the Swaps, then a termination payment reflecting the "then-current" market value of the Swaps will be payable to or receivable by the City. By comparison, the City's counterparties may only terminate the Swaps in the event that the City fails to perform under the terms of the swap agreement, e.g., the City defaults on any swap payments.

Remarketing risk. The City faces a risk that the remarketing agent will not be able to sell the variable rate demand bonds at a competitive rate each week.

A. Combined Utility System Synthetic Fixed Rate Swap

On June 10, 2004, the City entered into three identical pay-fixed, receive variable rate swap agreements. The City pre-qualified six firms to submit competitive bids on the swap. The bidding took place on June 7, 2004. The three firms selected all matched the lowest fixed rate bid of 3.7784%. On November 15, 2018, the City amended the swap by changing the floating rate index from one-month LIBOR to 58.55% of 10-year constant maturity swap rate (CMS). On April 21, 2020, the City remarketed the Series 2012A Bonds as variable rate demand bonds in a Weekly Rate mode. On July 1, 2023, the City adhered to the June 2022 Benchmark Module of the ISDA 2021 Fallbacks Protocol. This adherence changed Series 2004B Swap's floating-rate indices from 10-Year CMS to 10-Year SOFR.

Terms. The notional amount totals \$653,325,000, the principal amount of the associated 2004B Bonds. The City's swap agreements contain scheduled reductions to outstanding notional amounts that follow anticipated payments of principal of the 2004B 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.

Receipts and Payments. For the fiscal year ending period ending June 30th, 2025, the City received \$15,933,217.74 in swap revenue for these swaps and paid \$20,388,194.42 of interest on the underlying securities. 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, consist of an effective rate of 4.2236%. In contrast, the comparable fixed rate the City paid on its Combined Utility System Series 2004A bonds was 4.9526%.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of \$58 million on June 30th, 2025. 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	\$ (31,397,085.55)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(13,329,266.25)	Aa2/ A+/AA
Wells Fargo	150,000,000	(13,320,292.59)	Aa2 /A+/AA-
	<u>\$ 653,325,000</u>	<u>\$ (58,046,645.39)</u>	

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

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

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

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

Receipts and Payments. For the fiscal year ending period ending June 30th, 2025, the City received \$6,074,414.08 in swap revenue for its 2018C swap and paid \$7,678,506.84 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, consists of an effective rate 4.76.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$16.7 million on June 30th, 2025. This value was calculated using the zero-coupon method.

Counterparty	Notional Amount	GAAP Fair Value	Counterparty Rating (Moody's/S&P/Fitch)
Wells Fargo	\$ 249,075,000.00	\$ (16,768,278.97)	Aa2/A+/AA-
TOTAL	<u>\$ 249,075,000.00</u>	<u>\$ (16,768,278.97)</u>	



CITY OF HOUSTON

Finance Department

John Whitmire

Mayor

Melissa Dubowski
Chief Business Officer/Director of
Finance
P.O. Box 1562
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To: Mayor John Whitmire
City Council Members

Date: July 25, 2025

Subject: 12+0 Financial Report

Attached is the 12+0 Financial Report for the period ending June 30, 2025. Fiscal Year 2025 projections are based on twelve months of actual results, however, invoices for goods and services provided in Fiscal Year 2025 do continue to come in. These expenses continue to be recorded as accruals to Fiscal Year 2025 until August 31st, so the results are not final until the publication of the FY2025 Annual Comprehensive Financial Report.

Next month we will begin presenting the Monthly Financial Report for Fiscal Year 2026. At the time of the FY2026 Adopted Budget formulation, the beginning fund balance was estimated to be \$381 million. In this 12+0 Financial Report, we are currently projecting that this balance will be \$422 million, an increase of \$41 million.

General Fund

Our revenue projection is \$107 million higher than the Adopted Budget and \$10.6 million higher than the 11+1 Report. The variance from prior month's projections is due to:

- \$17.5 million increase in General Property Tax and a corresponding decrease in Transfer from Other Funds due to a portion of the TIRZ 24 transfer, which was previously included in the Transfer from Other Funds category,
- \$3.5 million increase in Charges for Services due to higher than anticipated ambulance fees,
- \$1.8 million increase in Intergovernmental due to higher than anticipated reimbursement from Metro for traffic enforcement, resulting from higher expenses,
- \$1.4 million increase in Direct Interfund Services due to higher chargeback from fire airport services,
- \$1.1 million increase in Interest to reflect higher than anticipated earnings,
- \$882,000 increase in Industrial Assessments due to higher than anticipated collections,
- \$580,000 increase in Licenses and Permits mainly due to higher than anticipated food dealer fees, special fire permits and administration fee,
- \$578,000 increase in Sale of Capital Assets due to higher than anticipated land sales,

- \$364,000 increase in Other Franchise due to higher than anticipated solid waste hauler franchise fees, and
- \$293,000 increase in Indirect Interfund Services due to higher than anticipated Indirect Cost Recovery Grants.

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	\$1,412,298	(15,177)
Sales Tax	883,132	893,382	907,685	14,303
Franchise Fees	149,152	150,545	151,314	769
Other	580,081	382,740	489,802	107,063
Total	\$2,977,972	\$2,854,142	\$2,961,100	106,958

Our expenditure projection is \$58.8 million higher than the Adopted Budget and \$2.4 million lower than the 11+1 Report. The variance from prior month's projection is mainly due to year-end savings in personnel for various departments.

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	\$1,074,330	30,721
Fire	585,369	636,191	684,493	48,302
Other Departments	817,698	850,232	829,595	(20,636)
Debt Service/PAYGO	475,303	516,397	516,807	410
Total	\$2,895,843	\$3,046,428	\$3,105,225	58,797

We are currently projecting the ending fund balance of \$421.7 million, which is \$13 million higher than the 11+1 Report and 16.3% 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)	(144,123)	48,163
Change in Inventory/Prepaid Items/Imprest Cash	536	-	-	-
Fund Balance, End of Year	\$566,720	\$274,603	\$421,710	\$147,107
% of Expenditures Less Debt Service and PAYGO	23.4%	10.9%	16.3%	5.4%

* 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 changes in Enterprise Funds, Special Revenue Funds and other funds from the 11+1 Report.

Aviation

Operating Revenues decreased by \$16.1 million primarily due to lower than anticipated terminal space rental fees and signatory landing fees. Operating Expenses decreased by \$7.5 million due to savings in personnel and services, as well as delays in non-capital equipment purchase. Non-Operating Revenues increased by \$2.5 million due to higher than anticipated interest on pooled investments. As a result, Operating Transfers decreased by \$6.1 million.

Combined Utility System

Operating Revenues decreased by \$61 million due to decrease in water and sewer revenues. Operating Expenditures decreased by \$160.1 million due to savings in personnel, supplies and services. Non-Operating Revenues increased by \$3.2 million primarily due to higher than anticipated interest on pooled investments. Operating transfers decreased by \$59.2 million due to lower transfer to capital projects, and delays in capital and non-capital equipment purchases.

Convention & Entertainment

Operating Revenues increased by \$985,000 primarily due to higher than anticipated parking revenues.

Dedicated Drainage & Street Renewal Fund – Ad Valorem Tax Fund

Expenditures decreased by \$50.2 million due to lower transfer to capital projects and delays in vehicles purchase.

Dedicated Drainage & Street Renewal Fund – Drainage Charge

Revenues increased by \$5.5 million due to higher than anticipated drainage revenues and interest on pooled investments. Expenditures decreased by \$55.9 million due to lower transfer to capital projects and lower than anticipated interfund legal services.

Dedicated Drainage & Street Renewal Fund – Metro ET AL Fund

Revenues decreased by \$720,000 due to lower than anticipated interfund services chargebacks. Expenditures decreased by \$6.1 million due to savings in personnel and services.

Storm Water

Expenditures decreased by \$8 million due to delays in vehicles purchase and infrastructure maintenance services, as well as personnel savings.

Health Benefits Fund

Revenues decreased by \$3.1 million due to lower enrollment and claims. Non-Operating Revenues increased by \$935,000 due to higher than anticipated interest on pooled investments. Expenditures decreased by \$2.1 million due to lower claims and personnel savings.

Long Term Disability Fund

Revenues decreased by \$627,000 due to lower claims.

Property and Casualty Fund

Revenues and Expenditures decreased by \$6.1 million due to lower than anticipated costs for legal services and settlements, as well as personnel savings.

Workers' Compensation Fund

Operating Revenues and Expenditures decreased by \$2 million due to lower than anticipated claims.

Auto Dealers Special Revenue Fund

Expenditures decreased by \$2.3 million primarily due to delays in vehicles and computer equipment purchases.

Building Inspection Fund

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

Container Lease Fund

Expenditures decreased by \$2.9 million primarily due to delays in capital and non-capital equipment purchases.

Essential Public Health Fund

Expenditures decreased by \$2.9 million primarily due to savings in personnel and services.

Health Special Revenue Fund

Revenues decreased by \$582,000 primarily due to lower than anticipated reimbursement for Veterans Affairs program.

Houston Emergency Center Fund

Revenues decreased by \$1 million due to lower than anticipated reimbursement for 911 staff. Expenditures decreased by \$766,000 due to savings in personnel and services.

Houston TranStar Fund

Revenues increased by \$501,000 due to higher than anticipated grant awards.

Parks Special Revenue Fund

Expenditures decreased by \$1.2 million due to savings in services and supplies.

ParkHouston Special Revenue Fund

Expenditures decreased by \$859,000 due to savings in personnel and services.

Planning and Development Special Revenue Fund

Expenditures decreased by \$832,000 due to savings in personnel, supplies and services.

Police Special Revenue Fund

Expenditures decreased by \$927,000 due to savings in supplies and services.

Recycling Revenue Fund

Revenues decreased by \$3.1 million due to a lower transfer from the General Fund. Expenditures decreased by \$819,000 due to savings in personnel and services.

Special Waste Transportation and Inspection Fund

Revenues decreased by \$598,000 primarily due to lower than anticipated environment inspection revenues. Expenditures decreased by \$550,000 primarily due to personnel savings.

Tourism Promotion Special Revenue Fund

Revenues decreased by \$1.1 million due to lower than anticipated Hotel Occupancy Tax.

Houston Economy

Employment – According to the Bureau of Labor Statistics, the preliminary total non-farm employment in the Houston-The Woodlands-Sugar Land Metropolitan Statistical Area stood at 3,471,300 in May 2025, up approximately 0.1% compared to prior month. When compared to the same period last year, non-farm employment is up by 0.5%. The preliminary unemployment rate for the month of May 2025 was 4.2% compared to the prior month at 3.9%. In May 2024, the unemployment rate was 4%.

Energy – The average oil price of \$68.17 for the month of June 2025 was 9.7% higher than prior month's average price of \$62.17. Compared with the same period last year, the price decreased by 14.5%. The average oil rig count of 438 for the month of June 2025 was 5.2% lower than the prior month's count. The rig count year-over-year comparison for the month of June has decreased by 9.9%.

Home Sales – The latest report prepared by the Houston Association of Realtors (HAR) for the month of June 2025, shows the total single-family home sales of 8,588 was 12.5% higher compared to June 2024 of 7,637. The median price increased by 0.2% to \$346,651 and the average price increased by 4.4% to \$450,235. Single-family home inventory reached 5.4 months of supply in June, increased 1.2 months year-over-year.

Sincerely,



Melissa Dubowski
Director of Finance



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

Finance - Major Variances from Adopted Budget

<u>Revenues</u>		Variance Over/(Under)*
Month Reported	Revenue Detail	
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 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)
March	Transfers from Other Funds Increase due to Tax Increment Reinvestment Zone 24 transfer and FY2024 Derecho overtime reimbursement	26,438
	Sale of Capital Assets Increase due to higher than anticipated land sales	1,200
	Other Adjustments	105
May	General Property Taxes Increase due to higher than anticipated property tax collections	13,600
	Sales Tax Increase due to higher than anticipated sales tax receipts	14,303



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

Finance - Major Variances from Adopted Budget

June	General Property Taxes	
	Increase due to a corresponding decrease in Transfer from Other Funds due to a portion of the TIRZ 24 transfer, which was previously included in the Transfer from Other Funds category	17,467
	Industrial Assessments	
	Increase due to higher than anticipated collections	882
	Other Franchise	
	Increase due to higher than anticipated solid waste hauler franchise fees	364
	Licenses and Permits	
	Increase mainly due to higher than anticipated food dealer fees, special fire permits and administration fees	580
	Intergovernmental	
	Increase due to higher than anticipated traffic enforcement reimbursement from Metro for traffic enforcement, resulting from higher expenses	1,770
	Charges for Services	
	Increase mainly due to higher than anticipated ambulance fees	3,475
	Direct Interfund Services	
	Increase due to higher chargeback from fire airport services	1,389
	Indirect Interfund Services	
	Increase due to higher than anticipated Indirect Cost Recovery Grants	293
	Interest	
	Increase to reflect higher than anticipated earnings	1,051
	Transfers from Other Funds	
	Decrease due to a corresponding increase in General Property Tax due to a portion of the TIRZ 24 transfer, which was previously included in this category	(17,039)
	Sale of Capital Assets	
	Increase to reflect higher than anticipated land sales	578
	Other Adjustments	(195)
Total Revenues		106,957
Fund Balance		
Additional Beginning Fund Balance		98,944
Total Financial Resources		205,901

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 B	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	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

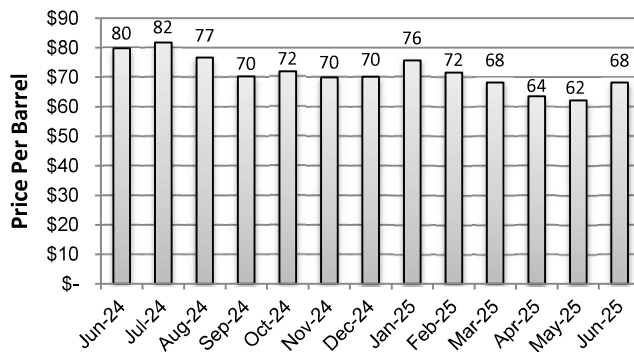
January	Increase in Solid Waste Management Department for heavy trash pickup services	3,500
	Increase in General Government to reflect funding transfer of proceeds from the North Houston Highway Improvement Project (NHHIP) to Parks and Recreation Department's Maintenance Renewal and Replacement Fund 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
March	Decrease in General Government due to deferred payment for OPEB Trust and transfer of Housing Navigation Center	(14,212)
	Operation funds to End Homeless Fund	(5,551)
	Decrease in various departments to reflect vacancy savings	(5,551)
	Increase in various departments to reflect Voluntary Municipal Employee Retirement Payment Option	10,966
	Increase in General Services Department to reflect funding for facilities security and maintenance services	1,750
	Increase in Solid Waste Department to reflect higher overtime cost	1,370
	Increase in Parks and Recreation Department to reflect sewer service overage	1,363
June	Other Adjustments	437
	Decrease in various departments to reflect year-end savings in personnel, supplies and services	(2,398)
Total Other Adjustments		(25,092)
Total Expenditures		58,797

*Total may reflect slight variances due to rounding.

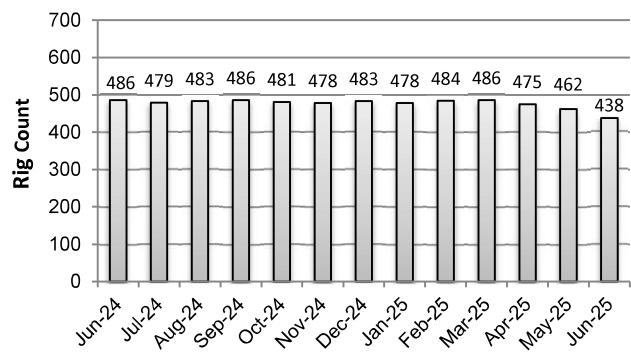


Key Economic Indicators

Crude Oil Prices



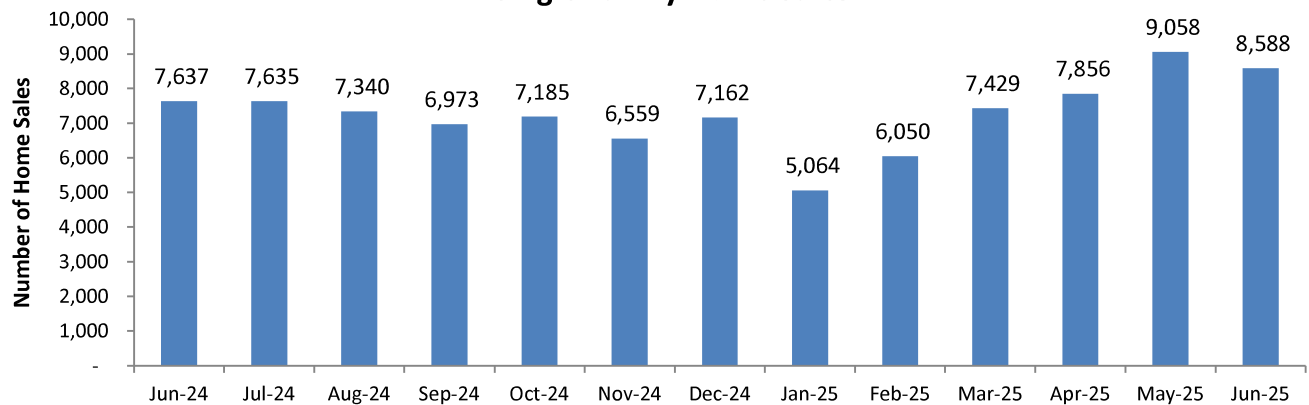
Oil Rig Count



Oil prices show an increase of 9.7% in June from May. Compared to June 2024, oil prices are down by 14.5%. Rig counts show a decrease of 5.2% in June from May. Compared to June 2024, rig counts are down by 9.9%.

Source: US Energy Information Administration & Baker Hughes Rig Counts

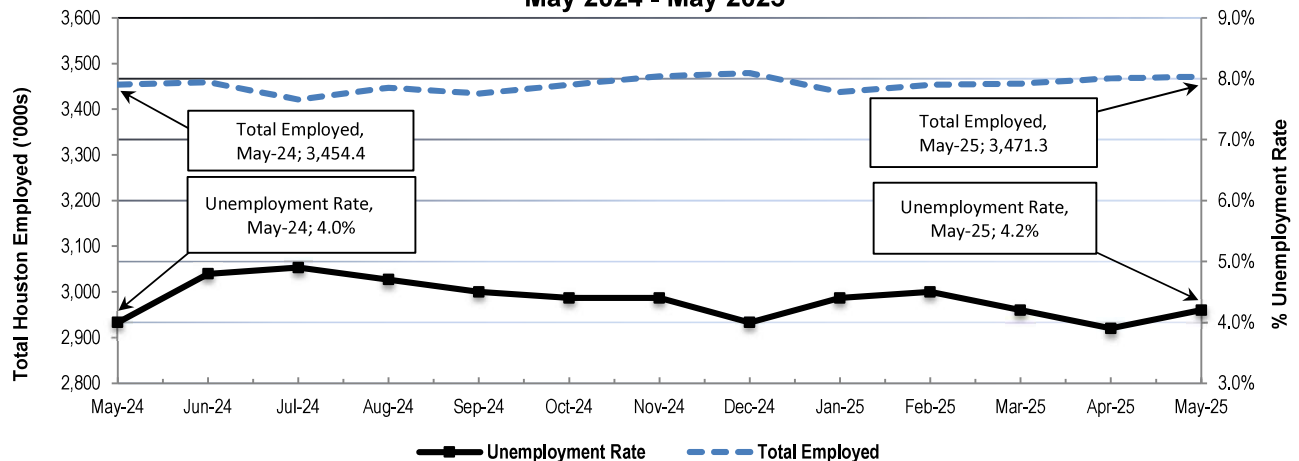
Single Family Home Sales



Single-family home sales showed a decrease of 5.2% in May from June. According to HAR, single-family home sales totaled 8,588 units compared to 7,637 units a year earlier, an increase of 12.5%.

Source: HAR.COM

Houston Total Employed Nonfarm versus Unemployment Rate May 2024 - May 2025



The Total Employed shows an increase from May 2024 of 3,454.4 to May 2025 of 3,471.3.

The Unemployment rate shows an increase from May 2024 of 4.0% to May 2025 of 4.2%.

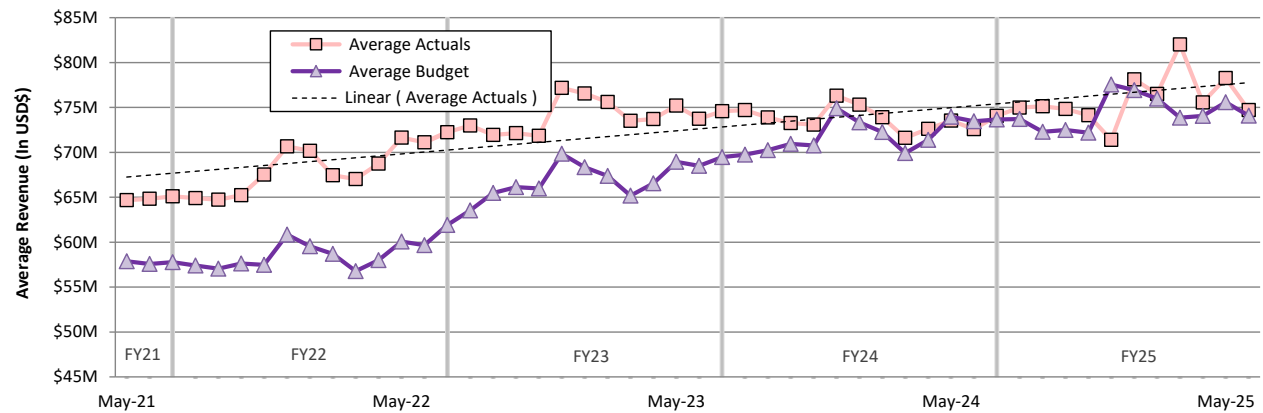
Source: Bureau of Labor Statistics



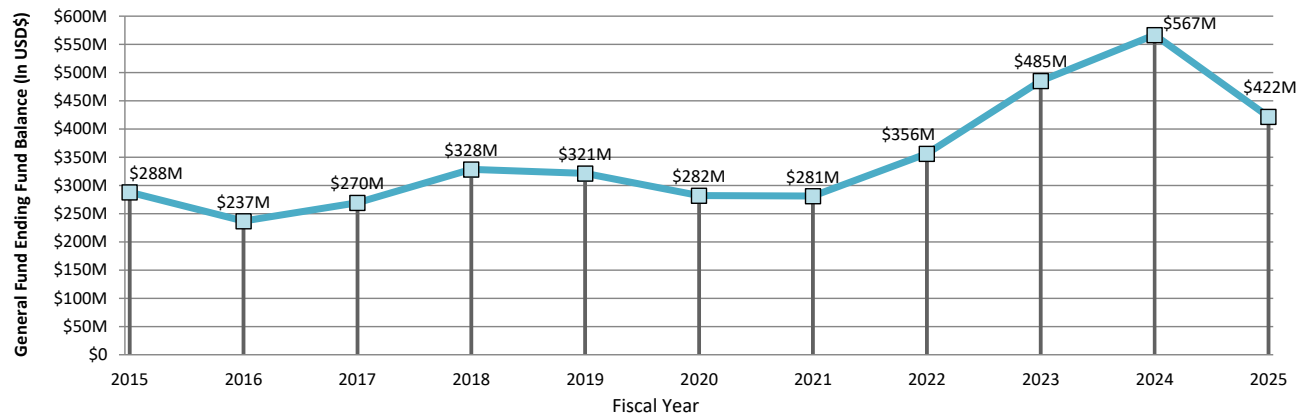
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

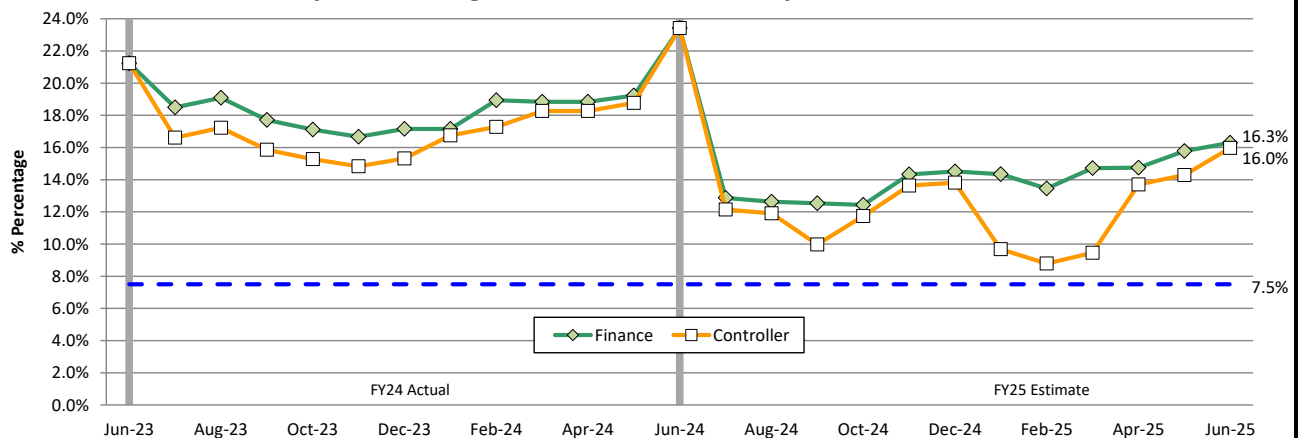
Sales Tax - Three-month Rolling Average



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 June 30, 2025
(amounts expressed in thousands)

	FY2025						Controller - Finance Variance	Finance - Adopted Budget Variance	Controller Finance	Controller
	FY2024 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD				
Revenues										
General Property Taxes	1,365,607	1,427,475	1,427,475	1,412,298	1,412,298	1,401,531	-	(15,177)	⚠	⚠
Industrial Assessments	27,885	27,277	27,277	28,532	28,533	24,862	(1)	1,255	✓	✓
Sales Tax	883,132	893,382	893,382	903,300	907,685	902,468	(4,385)	14,303	✓	✓
Other Taxes	23,802	24,896	24,896	23,800	23,955	19,604	(155)	(941)	✓	✓
Electric Franchise	98,625	100,445	100,445	99,809	100,082	99,809	(273)	(363)	✓	✓
Telephone Franchise	15,989	14,860	14,860	14,860	14,929	10,622	(69)	70	✓	✓
Gas Franchise	14,598	16,210	16,210	16,231	16,231	16,231	-	20	✓	✓
Other Franchise	19,940	19,030	19,030	19,600	20,072	14,733	(472)	1,042	✓	✓
Licenses and Permits	35,146	33,736	33,736	36,124	36,114	36,091	10	2,378	✓	✓
Intergovernmental	219,112	50,248	50,248	72,749	72,749	22,770	-	22,501	✓	✓
Charges for Services	90,153	81,309	81,309	103,844	104,649	103,562	(805)	23,340	✓	✓
Direct Interfund Services	69,382	75,061	75,061	77,265	77,265	73,609	-	2,204	✓	✓
Indirect Interfund Services	25,984	24,871	24,871	25,164	25,164	24,820	-	293	✓	✓
Municipal Courts Fines and Forfeits	17,206	17,063	17,063	16,577	16,904	16,543	(327)	(159)	✓	✓
Other Fines and Forfeits	3,729	3,043	3,043	3,179	3,390	3,224	(211)	346	✓	✓
Interest	22,503	20,993	20,993	22,044	22,044	22,044	-	1,051	✓	✓
Miscellaneous/Other	19,027	13,709	13,709	15,705	16,857	14,102	(1,152)	3,148	✓	✓
Total Revenues	2,951,820	2,843,609	2,843,609	2,891,080	2,898,920	2,806,624	(7,840)	55,311	✓	✓
Expenditures										
Administration & Regulatory Affairs	33,883	35,486	37,549	37,000	37,000	36,240	-	1,514	✓	✓
City Council	14,342	15,250	19,090	19,090	19,090	13,797	-	3,840	✓	✓
City Secretary	896	944	1,079	1,057	1,057	1,054	-	113	✓	✓
Controller	8,823	10,553	10,861	10,861	10,861	10,090	-	308	✓	✓
Finance	21,439	24,021	23,182	22,176	22,176	21,706	-	(1,845)	✓	✓
Fire	585,369	636,191	690,597	684,493	684,493	676,817	-	48,302	✓	✓
General Services	48,865	46,899	49,148	49,148	49,148	45,368	-	2,249	✓	✓
Housing and Community Development	2,247	1,654	2,300	2,300	2,300	2,487	-	646	✓	✓
Houston Emergency Center	10,157	10,155	9,395	9,395	9,395	9,395	-	(760)	✓	✓
Houston Health Department	54,414	54,138	57,204	60,224	60,224	58,664	-	6,086	⚠	⚠
Houston Public Works	1,246	22,971	1,248	1,199	1,199	1,193	-	(21,772)	✓	✓
Human Resources	1,343	1,425	1,425	1,142	1,142	990	-	(283)	✓	✓
Legal	19,044	19,113	19,181	18,444	18,444	18,193	-	(668)	✓	✓
Library	49,424	51,758	53,948	53,466	53,466	53,158	-	1,708	✓	✓
Mayor's Office	8,370	8,692	9,004	9,004	9,004	8,721	-	312	✓	✓
Municipal Courts	29,750	30,123	31,022	30,883	30,883	30,140	-	760	✓	✓
Neighborhoods	12,180	14,418	14,621	13,143	13,143	12,838	-	(1,275)	✓	✓
Office of Business Opportunity	5,082	5,588	4,815	4,796	4,796	4,667	-	(792)	✓	✓
Parks and Recreation	94,453	89,120	92,376	95,858	95,858	94,179	-	6,738	✓	✓
Planning and Development	4,144	3,486	3,045	2,975	2,975	2,941	-	(511)	✓	✓
Police	1,017,473	1,043,608	1,074,330	1,074,330	1,074,330	1,064,834	-	30,721	✓	✓
Solid Waste Management	104,119	99,562	107,294	109,334	109,334	104,153	-	9,772	✓	✓
Total Departmental Expenditures	2,127,063	2,225,154	2,312,716	2,310,318	2,310,318	2,271,625	-	85,163	✓	✓
General Government	293,477	304,876	278,100	278,100	278,100	229,337	-	(26,777)	✓	✓
Total Expenditures Other Than Debt	2,420,540	2,530,031	2,590,816	2,588,418	2,588,418	2,500,961	-	58,386	✓	✓
Captured Revenue Transfer to DDSRF	123,150	135,537	135,947	135,947	135,947	135,947	-	410	✓	✓
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	3,107,623	3,105,225	3,105,225	3,017,768	-	58,796	✓	✓
Net Current Activity	55,977	(202,819)	(264,014)	(214,145)	(206,305)	(211,144)	(7,840)	(3,485)	✓	✓
Other Financing Sources (Uses)										
Transfers from Other Funds	15,420	7,781	7,781	20,454	20,883	6,094	(429)	13,102	✓	✓
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	-	✓	✓
Sale of Capital Assets	10,732	2,752	2,752	41,297	41,297	41,297	-	38,545	✓	✓
Total Other Financing Sources (Uses)	26,152	10,533	10,533	61,751	62,180	47,390	(429)	51,647	✓	✓
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)	(253,481)	(253,481)	(253,481)	(163,753)	-	(61,195)		
Change in Inventory/Prepaid Items/Imprest Cash	536	-	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	101,087	109,357	-	(8,270)	109,357		
Fund Balance, End of Year***	566,720	373,547	312,352	413,439	421,709	402,967	(8,270)	48,162		

*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 \$194,131 based on current projections. The City will be \$219,308 above 7.5% based on the Controller's Projections, and \$227,578 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.

Derecho (DR 4781) and Beryl (DR 4798) Monthly Report
June 2025

DESCRIPTION	Estimates			Actuals Inception to Date as of 06/30/2025		
	DR 4781	DR 4798	Combined	DR 4781	DR 4798	Combined
INFLOWS						
FEMA Reimbursement*	\$ 24,341,650	\$ 39,639,347	\$ 63,980,997	\$ 12,334,574	\$ -	\$ 12,334,574
FEMA Advance	\$ 12,541,738	\$ 52,448,433	\$ 64,990,171	\$ 12,541,738	\$ 52,448,433	\$ 64,990,171
State Reimbursement	\$ 10,043,998	\$ 16,932,603	\$ 26,976,601	\$ 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	\$ 65,927,385	\$ 113,020,383	\$ 178,947,769	\$ 52,072,391	\$ 70,904,509	\$ 122,976,900
OUTFLOWS**						
<i>Emergency Protective Measures:</i>						
Category A	\$ 40,175,992	\$ 67,730,412	\$ 107,906,405	\$ 35,314,732	\$ 58,849,027	\$ 94,163,760
Category B	\$ 5,297,823	\$ 25,502,662	\$ 30,800,485	\$ 2,385,509	\$ 17,247,470	\$ 19,632,979
<i>Permanent Work:</i>						
Categories C-G	\$ 3,704,035	\$ 29,550,632	\$ 33,254,667	\$ -	\$ -	\$ -
Sub Total - Disaster Costs All Categories	\$ 49,177,850	\$ 122,783,707	\$ 171,961,557	\$ 37,700,241	\$ 76,096,497	\$ 113,796,739
<i>Other:</i>						
BSF Replenishment	\$ 19,000,000	\$ 4,000,000	\$ 23,000,000	\$ -	\$ -	\$ -
Total Outflows	\$ 68,177,850	\$ 126,783,707	\$ 194,961,557	\$ 37,700,241	\$ 76,096,497	\$ 113,796,739
NET ACTIVITY	\$ (2,250,464)	\$ (13,763,324)	\$ (16,013,788)	\$ 14,372,149	\$ (5,191,989)	\$ 9,180,161

*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.

ARPA Local Fiscal Recovery Fund (LFRF)

For period ended June 30, 2025

(amounts expressed in thousands)

	Budget ⁽¹⁾	March 3, 2021 to June 30, 2024	Current Fiscal Year		Cumulative March 3, 2021 to June 30, 2025	Budget vs Actual (Cumulative Spend vs Budget) Under/(Over)
			QTD Actual	YTD Actual		
Cash Inflows						
Local Fiscal Recovery Funds (LFRF)	\$ 607,769	\$ 607,769	\$ -	\$ -	\$ 607,769	\$ -
Interest Income	13,722	11,662	290	2,060	13,722	-
Total Inflows	\$ 621,492	\$ 619,431	\$ 290	\$ 2,060	\$ 621,492	\$ -
Cash Outflows - Category of Spending ^{(2), (3)}						
Public Health	\$ 78,939	\$ 54,863	\$ 2,833	\$ 18,776	\$ 73,640	\$ 5,299
Negative Economic Impacts	11,817	8,223	383	2,042	10,265	1,552
Public Health: Negative Economic Impact: Public Sector	33,590	30,158	343	2,589	32,746	843
Premium Pay	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Revenue Replacement ⁽⁴⁾	477,116	462,011	-	15,106	477,116	-
Administrative	6,307	2,726	175	1,189	3,915	2,392
Future funding allocation ⁽⁵⁾	13,722	-	-	-	-	13,722
Total Outflows	\$ 621,492	\$ 557,980	\$ 3,734	\$ 39,702	\$ 597,682	\$ 23,809
Net Current Flows		\$ 61,451	\$ (3,444)	\$ (37,642)	\$ 23,809	

Note:

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



Aviation Operating Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

		FY2025				
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Landing Area	\$ 98,556	\$ 118,469	\$ 108,469	\$ 92,398	\$ 92,398	\$ 92,398
Bldg and Ground Area	250,353	306,489	302,065	288,877	288,877	288,877
Parking and Concession	238,920	247,249	252,580	254,251	256,576	256,576
Other	7,674	6,467	9,077	10,390	10,390	10,390
Total Operating Revenues	<u>595,503</u>	<u>678,674</u>	<u>672,191</u>	<u>645,917</u>	<u>648,242</u>	<u>648,242</u>
Operating Expenses						
Personnel	142,571	144,593	152,800	152,145	152,200	152,200
Supplies	9,279	9,642	13,237	9,903	10,623	10,623
Services	203,441	235,395	236,234	213,673	216,976	216,976
Non-Capital Outlay	2,033	3,688	3,574	1,634	1,634	1,634
Total Operating Expenses	<u>357,324</u>	<u>393,318</u>	<u>405,845</u>	<u>377,354</u>	<u>381,432</u>	<u>381,432</u>
Operating Income (Loss)	<u>238,179</u>	<u>285,356</u>	<u>266,346</u>	<u>268,562</u>	<u>266,809</u>	<u>266,809</u>
Non-Operating Revenues (Expenses)						
Interest Income	38,789	19,000	32,467	41,829	41,829	41,829
Other	<u>349</u>	<u>0</u>	<u>0</u>	<u>963</u>	<u>963</u>	<u>963</u>
Total Non-Operating Rev (Exp)	<u>39,138</u>	<u>19,000</u>	<u>32,467</u>	<u>42,791</u>	<u>42,791</u>	<u>42,791</u>
Income (Loss) Before Operating Transfers	<u>277,316</u>	<u>304,356</u>	<u>298,814</u>	<u>311,354</u>	<u>309,601</u>	<u>309,601</u>
Operating Transfers						
Debt Service Transfer	89,067	165,269	163,864	137,140	137,140	137,140
Renewal and Replacement	26,361	25,000	24,500	46,202	46,202	46,202
Capital Improvement	95,623	114,088	110,450	111,875	126,258	126,258
System Operating Transfers	<u>6,745</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Transfers	<u>217,796</u>	<u>304,356</u>	<u>298,814</u>	<u>295,218</u>	<u>309,601</u>	<u>309,601</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>59,520</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>16,136</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 June 30, 2025
(amounts expressed in thousands)

	FY2025					
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Facility Rentals	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,521
Parking	8,815	9,545	9,545	8,846	10,530	10,530
Total Operating Revenues	<u>10,336</u>	<u>11,066</u>	<u>11,066</u>	<u>10,367</u>	<u>12,051</u>	<u>12,051</u>
Operating Expenses						
Personnel	(699)	258	205	185	185	185
Services	94	117	117	89	102	102
Total Operating Expenses	<u>(605)</u>	<u>375</u>	<u>322</u>	<u>274</u>	<u>287</u>	<u>287</u>
Operating Income (Loss)	<u>10,941</u>	<u>10,691</u>	<u>10,744</u>	<u>10,093</u>	<u>11,764</u>	<u>11,764</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	102,853	108,368	108,368	108,156	108,156	108,156
Delinquent	3,492	3,000	3,000	5,141	5,141	5,141
Net Hotel Occupancy Tax	<u>106,344</u>	<u>111,368</u>	<u>111,368</u>	<u>113,297</u>	<u>113,297</u>	<u>113,297</u>
Interest Income	562	800	800	784	784	784
Other Interest Expense	(207)	(168)	(168)	(160)	(168)	(168)
Other	292	292	292	0	292	292
Total Non-Operating Rev (Exp)	<u>106,991</u>	<u>112,291</u>	<u>112,291</u>	<u>113,921</u>	<u>114,204</u>	<u>114,205</u>
Income (Loss) Before Operating Transfers	<u>117,932</u>	<u>122,982</u>	<u>123,035</u>	<u>124,014</u>	<u>125,968</u>	<u>125,969</u>
Operating Transfers						
Transfers for Interest	20,407	21,478	21,478	21,319	21,478	21,478
Transfers for Principal	9,913	10,120	10,120	9,885	10,120	10,120
Transfer to Component Unit	84,827	89,189	90,975	90,918	90,975	90,975
Transfers to General Fund	1,521	1,521	1,521	1,521	1,521	1,521
Transfers to Debt Service	220	235	235	235	235	235
Total Operating Transfers	<u>116,889</u>	<u>122,543</u>	<u>124,330</u>	<u>123,878</u>	<u>124,330</u>	<u>124,330</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ 1,044</u>	<u>\$ 439</u>	<u>\$ (1,295)</u>	<u>\$ 136</u>	<u>\$ 1,639</u>	<u>\$ 1,639</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 June 30, 2025
(amounts expressed in thousands)

	FY2025					
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Water Sales	\$ 861,237	\$ 965,244	\$ 965,244	\$ 884,083	\$ 901,369	\$ 901,369
Sewer Sales	733,296	912,033	912,033	824,628	824,628	824,628
Penalties	20,414	16,000	16,000	(951)	(951)	(951)
Other	21,890	18,126	18,126	19,646	19,646	19,646
Total Operating Revenues	<u>1,636,837</u>	<u>1,911,403</u>	<u>1,911,403</u>	<u>1,727,407</u>	<u>1,744,693</u>	<u>1,744,693</u>
Operating Expenses						
Personnel	222,378	258,642	258,642	245,253	245,375	245,375
Supplies	73,239	92,779	99,215	76,446	83,842	83,842
Electricity and Gas	41,480	71,432	71,432	44,454	45,468	45,468
Contracts & Other Payments	282,562	387,024	402,437	269,129	297,775	297,775
Non-Capital Equipment	2,229	3,363	3,805	2,316	2,427	2,427
Total Operating Expenses	<u>621,888</u>	<u>813,240</u>	<u>835,531</u>	<u>637,598</u>	<u>674,887</u>	<u>674,887</u>
Operating Income (Loss)	<u>1,014,949</u>	<u>1,098,162</u>	<u>1,075,871</u>	<u>1,089,809</u>	<u>1,069,806</u>	<u>1,069,806</u>
Non-Operating Revenues (Expenses)						
Interest Income	46,943	35,000	35,000	52,647	52,647	52,647
Sale of Property, Mains & Scrap	1,983	1,240	1,240	2,424	2,424	2,424
Other	23,475	34,482	34,482	35,014	35,014	35,014
Impact Fees	37,524	25,000	25,000	37,591	37,591	37,591
CWA & TRA Contracts (Prin.&Int.)	(6,350)	(6,340)	(6,340)	(1,533)	(6,340)	(6,340)
Total Non-Operating Rev (Exp)	<u>103,576</u>	<u>89,382</u>	<u>89,382</u>	<u>126,142</u>	<u>121,336</u>	<u>121,336</u>
Income (Loss) Before Operating Transfers	<u>1,118,525</u>	<u>1,187,545</u>	<u>1,165,254</u>	<u>1,215,951</u>	<u>1,191,141</u>	<u>1,191,141</u>
Operating Transfers						
System Debt Service Transfer	561,979	592,264	588,387	563,369	565,247	565,247
CWA & TRA Contracts (P & I) Luce Bayou	13,787	18,579	18,579	10,421	18,579	18,579
Transfer to PIB - Water & Sewer	2,862	2,861	2,861	2,861	2,861	2,861
Transfer to Capital Project Fund	261,935	360,007	303,225	300,000	300,000	300,000
Pension Liability Prin & Int	8,176	8,316	8,316	2,747	8,316	8,316
Equipment Acquisition	25,460	123,111	171,418	82,757	86,070	86,070
Transfer to General Fund	0	0	0	1,668	3,477	3,477
Transfer to Storm Water	37,802	84,281	69,931	68,954	84,494	84,494
Transfer to Special Revenue	350	350	883	883	1,140	1,140
Transfer to Grant Fund	35,000	0	0	0	0	0
Total Operating Transfers	<u>947,352</u>	<u>1,189,767</u>	<u>1,163,600</u>	<u>1,033,660</u>	<u>1,070,183</u>	<u>1,070,183</u>
Net Current Activity						
Operating Fund Only	<u>\$ 171,173</u>	<u>\$ (2,223)</u>	<u>\$ 1,654</u>	<u>\$ 182,291</u>	<u>\$ 120,958</u>	<u>\$ 120,958</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 June 30, 2025
(amounts expressed in thousands)

	FY2024 Actual	FY2025				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Interfund Services	\$ 0	\$ 600	\$ 600	\$ 0	\$ 0	\$ 0
Miscellaneous	9	15	15	6	6	6
Total Revenues	<u>9</u>	<u>615</u>	<u>615</u>	<u>6</u>	<u>6</u>	<u>6</u>
Expenditures						
Personnel	25,224	34,309	34,309	28,397	28,397	28,397
Supplies	717	1,076	1,076	668	685	685
Other Services	16,512	24,937	25,049	21,193	24,008	24,008
Capital Outlay	5,173	22,237	22,125	6,477	17,108	17,108
Total Expenditures	<u>47,626</u>	<u>82,559</u>	<u>82,559</u>	<u>56,735</u>	<u>70,197</u>	<u>70,197</u>
Net Current Activity	(47,617)	(81,944)	(81,944)	(56,729)	(70,191)	(70,191)
Other Financing Sources (Uses)						
Interest Income	336	130	130	22	22	22
Transfers In - CUS	37,802	84,281	84,281	68,954	84,494	84,494
Transfers In - DD&SRF	14,000	15,000	15,000	15,000	15,000	15,000
Debt Service Principal	(1,759)	(1,767)	(1,767)	(1,767)	(4,407)	(4,407)
Transfer Out -Discretionary Debt	<u>(14,843)</u>	<u>(15,199)</u>	<u>(15,199)</u>	<u>(15,199)</u>	<u>(15,199)</u>	<u>(15,199)</u>
Total Other Financing Sources (Uses)	<u>35,536</u>	<u>82,445</u>	<u>82,445</u>	<u>67,010</u>	<u>79,910</u>	<u>79,910</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(12,081)	501	501	10,281	9,718	9,718
Fund Balance, Beginning of Year	<u>12,081</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>\$ 501</u>	<u>\$ 501</u>	<u>\$ 10,281</u>	<u>\$ 9,718</u>	<u>\$ 9,718</u>

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

About the Fund:

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

Dedicated Drainage & Street Renewal Fund (Ad - Valorem)
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024 Actual	Adopted Budget	Current Budget	FY2025		
				YTD	Controller's Projection	Finance Projection
Expenditures						
Capital Outlay	\$ 9,342	\$ 22,309	\$ 23,063	\$ 13,783	\$ 13,917	\$ 13,917
Other Services	12,217	625	1,245	760	760	760
Total Expenditures	<u>21,559</u>	<u>22,934</u>	<u>24,308</u>	<u>14,543</u>	<u>14,677</u>	<u>14,677</u>
Net Current Activity	(21,559)	(22,934)	(24,308)	(14,543)	(14,677)	(14,677)
Other Financing Sources (Uses)						
Interest Income	1,433	1,000	1,000	2,808	2,808	2,808
Transfers In - General Fund	123,150	135,537	135,537	143,947	143,947	143,947
Transfers Out - Capital Projects	(68,975)	(120,000)	(118,626)	(70,620)	(70,620)	(70,620)
Transfers Out Ch380 Trans Other Fund	<u>(3,291)</u>	<u>(3,999)</u>	<u>(3,999)</u>	<u>(1,680)</u>	<u>(3,999)</u>	<u>(3,999)</u>
Total Other Financing Sources (Uses)	<u>52,317</u>	<u>12,538</u>	<u>13,912</u>	<u>74,455</u>	<u>72,136</u>	<u>72,136</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	30,758	(10,396)	(10,396)	59,913	57,459	57,459
Fund Balance, Beginning of Year	<u>85,436</u>	<u>116,194</u>	<u>116,194</u>	<u>116,194</u>	<u>116,194</u>	<u>116,194</u>
Fund Balance, End of Year	<u>\$ 116,194</u>	<u>\$ 105,798</u>	<u>\$ 105,798</u>	<u>\$ 176,107</u>	<u>\$ 173,653</u>	<u>\$ 173,653</u>

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

* This amount is based on the Captured Ad Valorem Tax Revenue as calculated below:

	FY2025		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund (\$0.118 equivalent of City's Ad Valorem Tax Levy)	\$ 231,992	\$ 231,992	\$ 231,992
Less Street & Drainage Debt Service (General Fund)	<u>(96,455)</u>	<u>(96,045)</u>	<u>(96,045)</u>
Captured Revenues * (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>\$ 135,537</u>	<u>\$ 135,947</u>	<u>\$ 135,947</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 June 30) is \$3.608 billion. The portion of the debt associated with drainage and street improvements is estimated at \$368 million.			

About the Fund:

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

Dedicated Drainage & Street Renewal Fund - Drainage Charge
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2025					
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Drainage Charge Revenue *	\$ 103,157	\$ 107,200	\$ 107,200	\$ 106,940	\$ 110,516	\$ 110,516
Interfund Drainage Fee	7,813	7,818	7,818	7,825	7,825	7,825
Operating Recoveries & Refunds	(312)	2	2	(636)	2	2
Total Revenues	<u>110,658</u>	<u>115,020</u>	<u>115,020</u>	<u>114,129</u>	<u>118,343</u>	<u>118,343</u>
Expenditures						
Personnel	2,308	2,465	2,465	2,454	2,454	2,454
Supplies	92	77	77	108	193	193
Other Services	1,211	6,101	6,101	1,086	1,140	1,140
Capital Outlay	0	3	177	0	0	0
Total Expenditures	<u>3,611</u>	<u>8,646</u>	<u>8,820</u>	<u>3,647</u>	<u>3,787</u>	<u>3,787</u>
Net Current Activity	107,047	106,374	106,200	110,482	114,557	114,557
Other Financing Sources (Uses)						
Interest Income	7,649	6,000	6,000	9,630	9,630	9,630
Transfer In - General Fund	10	0	0	0	0	0
Debt Service Interest	0	(110)	(110)	0	0	0
Transfers Out - Comm'l Paper Agent Fees	(520)	(520)	(520)	(433)	(520)	(520)
Transfers Out - Capital Projects	(59,637)	(120,000)	(119,826)	(69,025)	(69,025)	(69,025)
Transfers Out - To Storm Water	(14,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources (Uses)	<u>(66,498)</u>	<u>(129,630)</u>	<u>(129,456)</u>	<u>(74,828)</u>	<u>(74,915)</u>	<u>(74,915)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	40,549	(23,256)	(23,256)	35,654	39,642	39,642
Fund Balance, Beginning of Year	<u>198,674</u>	<u>239,223</u>	<u>239,223</u>	<u>239,223</u>	<u>239,223</u>	<u>239,223</u>
Fund Balance, End of Year	<u>\$ 239,223</u>	<u>\$ 215,967</u>	<u>\$ 215,967</u>	<u>\$ 274,877</u>	<u>\$ 278,865</u>	<u>\$ 278,865</u>

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

About the Fund:

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

Dedicated Drainage & Street Renewal Fund - Metro ET AL
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2025					
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 517	\$ 1,142	\$ 1,142	\$ 453	\$ 453	\$ 453
Street Milling and Sales Earnings	584	228	228	463	463	463
Metro Intergovernmental Revenue	91,674	96,937	96,937	53,304	119,044	119,044
Operating Recoveries & Refunds	24	37	37	25	50	50
Miscellaneous/Other	59	60	60	42	42	42
Total Revenues	<u>92,858</u>	<u>98,404</u>	<u>98,404</u>	<u>54,287</u>	<u>120,052</u>	<u>120,052</u>
Expenditures						
Personnel	36,550	43,668	39,863	38,708	38,711	38,711
Supplies	13,751	11,906	14,439	10,827	12,635	12,635
Other Services	13,083	43,521	66,476	54,691	63,777	63,777
Capital Outlay	28,314	1,056	1,134	666	673	673
Total Expenditures	<u>91,698</u>	<u>100,151</u>	<u>121,911</u>	<u>104,892</u>	<u>115,797</u>	<u>115,797</u>
Net Current Activity	1,160	(1,747)	(23,507)	(50,605)	4,255	4,255
Other Financing Sources (Uses)						
Transfers Out - Debt Services	<u>0</u>	<u>(2,531)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(2,531)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	1,160	(4,278)	(23,507)	(50,605)	4,255	4,255
Fund Balance, Beginning of Year	<u>3,375</u>	<u>4,535</u>	<u>4,535</u>	<u>4,535</u>	<u>4,535</u>	<u>4,535</u>
Fund Balance, End of Year	<u>\$ 4,535</u>	<u>\$ 257</u>	<u>\$ (18,972)</u>	<u>\$ (46,070)</u>	<u>\$ 8,790</u>	<u>\$ 8,790</u>

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

About the Fund:

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



Health Benefits Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024 Actual	Adopted Budget	Current Budget	FY2025 YTD	Controller's Projection	Finance Projection
Operating Revenues						
City Medical Plans	\$ 371,018	\$ 401,704	\$ 401,704	\$ 396,976	\$ 388,076	\$ 388,076
City Dental Plans	11,982	12,226	12,226	12,271	12,271	12,271
City Life Insurance Plans	8,673	9,032	9,032	9,144	9,144	9,144
Vision	3,570	3,719	3,719	3,597	3,597	3,597
Health Flexible Spending Account	4,969	5,451	5,451	5,203	5,203	5,203
Dependent Care Reimbursement	348	383	383	376	376	376
Operating Revenues	<u>400,561</u>	<u>432,514</u>	<u>432,514</u>	<u>427,567</u>	<u>418,667</u>	<u>418,667</u>
Operating Expenses						
Medicare Advantage	23,118	24,708	24,708	24,327	24,327	24,327
City Medical Plan Claims - Cigna	347,596	371,252	371,252	352,366	354,567	354,567
City Dental Plan Claims	11,981	12,226	12,226	12,272	12,272	12,272
Vision	3,569	3,719	3,719	3,717	3,717	3,717
City Life Insurance Plans	8,673	9,032	9,032	9,145	9,145	9,145
Administrative Costs	6,979	9,670	9,670	7,048	8,200	8,200
Health Flexible Spending Account	5,083	5,560	5,560	5,315	5,315	5,315
Dependent Care	351	386	386	380	380	380
Operating Expenses	<u>407,351</u>	<u>436,553</u>	<u>436,553</u>	<u>414,570</u>	<u>417,923</u>	<u>417,923</u>
Operating Income (Loss)	(6,790)	(4,039)	(4,039)	12,997	744	744
Non-Operating Revenues (Expenses)						
Interest Income	3,107	1,600	1,600	3,630	3,630	3,630
Prior Year Expense Recovery	0	0	0	36	36	36
Miscellaneous Revenue	916	0	0	644	644	644
Non-Operating Revenues (Expenses)	<u>4,023</u>	<u>1,600</u>	<u>1,600</u>	<u>4,310</u>	<u>4,310</u>	<u>4,310</u>
Net Income (Loss)	(2,767)	(2,439)	(2,439)	17,307	5,054	5,054
Net Assets, Beginning of Year	40,860	38,093	38,093	38,093	38,093	38,093
Net Assets, End of Year	<u>\$ 38,093</u>	<u>\$ 35,654</u>	<u>\$ 35,654</u>	<u>\$ 55,400</u>	<u>\$ 43,147</u>	<u>\$ 43,147</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 4 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 June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 1,251	\$ 1,247	\$ 1,247	\$ 1,274	\$ 624	\$ 624
Operating Revenues	<u>1,251</u>	<u>1,247</u>	<u>1,247</u>	<u>1,274</u>	<u>624</u>	<u>624</u>
Operating Expenses						
Management Consulting Services	27	28	28	0	27	27
Claims Payment Services	103	123	123	92	100	100
Employee Medical Claims	874	999	999	830	831	831
Operating Expenses	<u>1,004</u>	<u>1,150</u>	<u>1,150</u>	<u>922</u>	<u>958</u>	<u>958</u>
Operating Income (Loss)	248	96	96	352	(334)	(334)
Non-Operating Revenues (Expenses)						
Interest Income	290	266	266	344	344	344
Miscellaneous Revenue	0	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>290</u>	<u>266</u>	<u>266</u>	<u>344</u>	<u>344</u>	<u>344</u>
Net Income (Loss)	538	363	363	696	10	10
Net Assets, Beginning of Year	<u>8,908</u>	<u>9,446</u>	<u>9,446</u>	<u>9,446</u>	<u>9,446</u>	<u>9,446</u>
Net Assets, End of Year	<u>\$ 9,446</u>	<u>\$ 9,809</u>	<u>\$ 9,809</u>	<u>\$ 10,142</u>	<u>\$ 9,456</u>	<u>\$ 9,456</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 June 30, 2025
(amounts expressed in thousands)

		FY2025				
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Interfund Legal Services	\$ 23,928	\$ 29,304	\$ 29,304	\$ 17,268	\$ 23,546	\$ 23,546
Interfund Insurance Fees	27,659	37,251	37,251	26,111	26,330	26,330
Operating Revenues	<u>51,587</u>	<u>66,554</u>	<u>66,554</u>	<u>43,379</u>	<u>49,876</u>	<u>49,876</u>
Operating Expenses						
Personnel	10,479	12,028	12,028	11,318	11,318	11,318
Supplies	137	113	113	63	99	99
Services:						
Insurance Fees/Adm.	26,505	35,765	35,765	25,016	25,133	25,133
Claims and Judgments	10,260	10,235	10,115	8,203	8,285	8,285
Other Services	4,205	8,413	8,533	3,836	5,041	5,041
Non-Capital Outlay	1	0	0	0	0	0
Operating Expenses	<u>51,587</u>	<u>66,554</u>	<u>66,554</u>	<u>48,436</u>	<u>49,876</u>	<u>49,876</u>
Operating Income (Loss)	0	0	0	(5,057)	0	0
Nonoperating Revenues (Expenses)						
Other	0	0	0	0	0	0
Nonoperating Revenues (Expenses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	0	0	0	(5,057)	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>\$ (5,057)</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 June 30, 2025
(amounts expressed in thousands)

		FY2025				
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 31,303	\$ 38,048	\$ 38,048	\$ 34,199	\$ 34,597	\$ 34,597
Operating Revenues	<u>31,303</u>	<u>38,048</u>	<u>38,048</u>	<u>34,199</u>	<u>34,597</u>	<u>34,597</u>
Operating Expenses						
Personnel	6,189	8,761	8,761	7,877	7,877	7,877
Supplies	74	83	83	34	35	35
Current Year Claims	26,948	30,742	30,716	28,121	28,121	28,121
Services	1,071	1,415	1,366	1,177	1,202	1,202
Capital Outlay	20	328	402	158	158	158
Non-Capital Outlay	4	4	4	1	1	1
Operating Expenses	<u>34,306</u>	<u>41,333</u>	<u>41,332</u>	<u>37,368</u>	<u>37,394</u>	<u>37,394</u>
Operating Income (Loss)	(3,003)	(3,285)	(3,284)	(3,169)	(2,797)	(2,797)
Non-Operating Revenues (Expenses)						
Interest Income	50	29	29	65	65	65
Other	2,953	3,255	3,255	2,787	2,787	2,787
Non-Operating Revenues (Expenses)	<u>3,003</u>	<u>3,284</u>	<u>3,284</u>	<u>2,852</u>	<u>2,852</u>	<u>2,852</u>
Net Income (Loss)	0	0	0	(317)	55	55
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (317)</u>	<u>\$ 55</u>	<u>\$ 55</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 June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 4,181	\$ 2,000	\$ 2,000	\$ 4,607	\$ 4,607	\$ 4,607
Interest Income	243	41	41	327	327	327
Total Revenues	<u>4,424</u>	<u>2,041</u>	<u>2,041</u>	<u>4,935</u>	<u>4,935</u>	<u>4,935</u>
Expenditures						
Personnel	1,676	3,040	3,040	2,446	2,445	2,445
Supplies	415	573	683	441	456	456
Other Services	885	905	1,207	687	1,197	1,197
Capital Purchases	62	0	167	165	165	165
Non-Capital Purchases	13	2,482	1,904	0	0	0
Total Expenditures	<u>3,051</u>	<u>7,000</u>	<u>7,000</u>	<u>3,739</u>	<u>4,263</u>	<u>4,263</u>
Net Current Activity	1,373	(4,959)	(4,959)	1,196	671	671
Fund Balance, Beginning of Year	<u>6,934</u>	<u>8,307</u>	<u>8,307</u>	<u>8,307</u>	<u>8,307</u>	<u>8,307</u>
Fund Balance, End of Year	<u>\$ 8,307</u>	<u>\$ 3,348</u>	<u>\$ 3,348</u>	<u>\$ 9,503</u>	<u>\$ 8,978</u>	<u>\$ 8,978</u>

Auto Dealers Special Revenue Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	\$ 2,862	\$ 2,770	\$ 2,770	\$ 2,780	\$ 2,780	\$ 2,780
Vehicle Storage Notification	306	360	360	268	268	268
Vehicle Auction Fees	382	441	441	366	366	366
Interest Income	454	385	385	583	583	583
Other	9,671	10,270	10,270	8,595	9,002	9,002
Total Revenues	<u>13,675</u>	<u>14,226</u>	<u>14,226</u>	<u>12,591</u>	<u>12,999</u>	<u>12,999</u>
Expenditures						
Personnel	4,697	5,359	5,359	4,971	4,857	4,857
Supplies	411	439	439	372	372	372
Other Services	2,344	2,414	2,414	2,209	2,235	2,235
Capital Purchases	0	2,317	2,317	288	288	288
Total Expenditures	<u>7,452</u>	<u>10,529</u>	<u>10,529</u>	<u>7,840</u>	<u>7,752</u>	<u>7,752</u>
Other Financing Sources (Uses)						
Transfers Out	(2,200)	(2,950)	(2,950)	(2,904)	(2,904)	(2,904)
Total Other Financing Sources (Uses)	<u>(2,200)</u>	<u>(2,950)</u>	<u>(2,950)</u>	<u>(2,904)</u>	<u>(2,904)</u>	<u>(2,904)</u>
Net Current Activity	4,023	747	747	1,847	2,342	2,342
Fund Balance, Beginning of Year	<u>10,222</u>	<u>14,245</u>	<u>14,245</u>	<u>14,245</u>	<u>14,245</u>	<u>14,245</u>
Fund Balance, End of Year	<u>\$ 14,245</u>	<u>\$ 14,992</u>	<u>\$ 14,992</u>	<u>\$ 16,092</u>	<u>\$ 16,587</u>	<u>\$ 16,587</u>

BARC Special Revenue Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Licenses & Fees	\$ 946	\$ 1,026	1,026	\$ 1,022	\$ 1,022	\$ 1,022
Interest	17	10	10	12	12	12
Animal Adoption	122	112	112	160	182	182
Contributions	131	160	160	217	217	217
Other Revenue	48	0	0	27	27	27
Total Revenues	<u>1,264</u>	<u>1,308</u>	<u>1,308</u>	<u>1,438</u>	<u>1,460</u>	<u>1,460</u>
Expenditures						
Personnel	9,614	9,798	10,416	10,257	10,276	10,276
Supplies	1,220	1,231	1,312	1,277	1,277	1,277
Other Services	3,716	4,208	4,136	3,589	3,879	3,879
Capital Outlay	94	0	189	189	189	189
Non-Capital Outlay	2	0	5	9	9	9
Total Expenditures	<u>14,646</u>	<u>15,237</u>	<u>16,058</u>	<u>15,321</u>	<u>15,630</u>	<u>15,630</u>
Net Current Activity	(13,382)	(13,929)	(14,750)	(13,883)	(14,170)	(14,170)
Other Financing Sources (Uses)						
Operating Transfers - In	<u>13,245</u>	<u>13,392</u>	<u>13,392</u>	<u>14,546</u>	<u>14,546</u>	<u>14,546</u>
Total Other Financing Sources (Uses)	<u>13,245</u>	<u>13,392</u>	<u>13,392</u>	<u>14,546</u>	<u>14,546</u>	<u>14,546</u>
Net Current Activity	(137)	(537)	(1,358)	663	376	376
Fund Balance, Beginning of Year	<u>1,517</u>	<u>1,380</u>	<u>1,380</u>	<u>1,380</u>	<u>1,380</u>	<u>1,380</u>
Fund Balance, End of Year	<u>\$ 1,380</u>	<u>\$ 843</u>	<u>\$ 22</u>	<u>\$ 2,043</u>	<u>\$ 1,756</u>	<u>\$ 1,756</u>

Bayou Greenway 2020 Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 1,026	\$ 1,066	1,066	\$ 720	\$ 720	\$ 720
Interest	51	35	35	57	57	57
Total Revenues	<u>1,077</u>	<u>1,101</u>	<u>1,101</u>	<u>777</u>	<u>777</u>	<u>777</u>
Expenditures						
Personnel	868	1,072	1,072	953	953	953
Supplies	31	174	174	22	22	22
Other Services	35	24	24	29	29	29
Total Expenditures	<u>934</u>	<u>1,270</u>	<u>1,270</u>	<u>1,004</u>	<u>1,004</u>	<u>1,004</u>
Net Current Activity	143	(169)	(169)	(227)	(227)	(227)
Fund Balance, Beginning of Year	<u>1,570</u>	<u>1,713</u>	<u>1,713</u>	<u>1,713</u>	<u>1,713</u>	<u>1,713</u>
Fund Balance, End of Year	<u>\$ 1,713</u>	<u>\$ 1,544</u>	<u>\$ 1,544</u>	<u>\$ 1,486</u>	<u>\$ 1,486</u>	<u>\$ 1,486</u>

Building Inspection Special Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Permits and Licenses	\$ 75,501	\$ 76,672	\$ 76,672	\$ 78,229	\$ 78,229	\$ 78,229
Charges for Services	21,578	21,944	21,944	20,697	20,697	20,697
Other	3,534	3,734	3,734	4,279	4,347	4,347
Interest Income	711	435	435	704	704	704
Total Revenues	<u>101,324</u>	<u>102,785</u>	<u>102,785</u>	<u>103,909</u>	<u>103,977</u>	<u>103,977</u>
Expenditures						
Personnel	70,090	72,719	72,719	75,443	75,443	75,443
Supplies	388	316	316	266	273	273
Other Services	21,763	30,654	30,598	23,706	25,470	25,470
Capital Outlay	877	2,861	2,917	2,850	2,850	2,850
Non-Capital Outlay	343	471	471	465	465	465
Total Expenditures	<u>93,461</u>	<u>107,021</u>	<u>107,021</u>	<u>102,731</u>	<u>104,502</u>	<u>104,502</u>
Net Current Activity	7,863	(4,236)	(4,236)	1,179	(524)	(524)
Other Financing Sources (Uses)						
Transfer to Capital Project	(1,805)	(1,816)	(1,816)	(1,816)	(1,816)	(1,816)
Operating Transfers Out	(8,526)	(3,116)	(3,116)	(3,116)	(3,116)	(3,116)
Transfer to Special Revenue Fund	(10)	(13)	(13)	0	0	0
Operating Transfer In	0	0	0	39	39	39
Total Other Financing Sources (Uses)	<u>(10,341)</u>	<u>(4,945)</u>	<u>(4,945)</u>	<u>(4,893)</u>	<u>(4,893)</u>	<u>(4,893)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	(2,478)	(9,181)	(9,181)	(3,714)	(5,417)	(5,417)
Fund Balance, Beginning of Year	<u>20,718</u>	<u>18,240</u>	<u>18,240</u>	<u>18,240</u>	<u>18,240</u>	<u>18,240</u>
Fund Balance, End of Year	<u>\$ 18,240</u>	<u>\$ 9,059</u>	<u>\$ 9,059</u>	<u>\$ 14,526</u>	<u>\$ 12,823</u>	<u>\$ 12,823</u>

Cable Television Special Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,615	\$ 3,483	\$ 3,483	\$ 2,702	\$ 3,366	\$ 3,366
Total Revenues	<u>3,615</u>	<u>3,483</u>	<u>3,483</u>	<u>2,702</u>	<u>3,366</u>	<u>3,366</u>
Expenditures						
Maintenance and Operations	3,555	3,693	3,726	2,958	3,249	3,249
Capital Purchases	1,265	1,474	1,441	1,106	1,172	1,172
Total Expenditures	<u>4,820</u>	<u>5,167</u>	<u>5,167</u>	<u>4,064</u>	<u>4,421</u>	<u>4,421</u>
Net Current Activity	(1,205)	(1,684)	(1,684)	(1,362)	(1,055)	(1,055)
Fund Balance, Beginning of Year	<u>5,974</u>	<u>4,769</u>	<u>4,769</u>	<u>4,769</u>	<u>4,769</u>	<u>4,769</u>
Fund Balance, End of Year	<u>\$ 4,769</u>	<u>\$ 3,085</u>	<u>\$ 3,085</u>	<u>\$ 3,407</u>	<u>\$ 3,714</u>	<u>\$ 3,714</u>

Child Safety Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest on Investments	\$ 29	\$ 30	\$ 34	\$ 28	\$ 28	\$ 28
Municipal Courts Collections	2,413	2,500	2,331	2,234	2,435	2,435
Harris County Collections	732	675	760	714	760	760
Total Revenues	<u>3,174</u>	<u>3,205</u>	<u>3,124</u>	<u>2,976</u>	<u>3,223</u>	<u>3,223</u>
Expenditures						
School Crossing Guard Program	3,166	3,205	3,183	2,083	3,183	3,183
Miscellaneous Parts and Supplies	0	0	0	0	0	0
Total Expenditures	<u>3,166</u>	<u>3,205</u>	<u>3,183</u>	<u>2,083</u>	<u>3,183</u>	<u>3,183</u>
Net Current Activity	8	0	(59)	893	40	40
Fund Balance, Beginning of Year	<u>51</u>	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>
Fund Balance, End of Year	<u>\$ 59</u>	<u>\$ 59</u>	<u>\$ 0</u>	<u>\$ 952</u>	<u>\$ 99</u>	<u>\$ 99</u>

Container Lease Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 4,760	\$ 4,800	\$ 4,800	\$ 5,036	\$ 5,036	\$ 5,036
Interest Income	112	35	35	171	171	171
Total Revenues	<u>4,872</u>	<u>4,835</u>	<u>4,835</u>	<u>5,207</u>	<u>5,207</u>	<u>5,207</u>
Expenditures						
Personnel	787	876	876	727	727	727
Supplies	38	109	109	17	17	17
Other Services	504	464	464	449	451	451
Capital Outlay	2,363	3,500	3,500	222	222	222
Total Expenditures	<u>3,692</u>	<u>4,949</u>	<u>4,949</u>	<u>1,415</u>	<u>1,417</u>	<u>1,417</u>
Net Current Activity	1,180	(114)	(114)	3,792	3,790	3,790
Other Financing Sources (uses)						
Transfers out	0	0	0	(529)	(529)	(529)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(529)</u>	<u>(529)</u>	<u>(529)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	1,180	(114)	(114)	3,263	3,261	3,261
Fund Balance, Beginning of Year	<u>1,687</u>	<u>2,867</u>	<u>2,867</u>	<u>2,867</u>	<u>2,867</u>	<u>2,867</u>
Fund Balance, End of Year	<u>\$ 2,867</u>	<u>\$ 2,753</u>	<u>\$ 2,753</u>	<u>\$ 6,130</u>	<u>\$ 6,128</u>	<u>\$ 6,128</u>

Contractor Responsibility Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,433	\$ 1,246	\$ 1,246	\$ 1,190	\$ 1,190	\$ 1,190
Total Revenues	<u>1,433</u>	<u>1,246</u>	<u>1,246</u>	<u>1,190</u>	<u>1,190</u>	<u>1,190</u>
Expenditures						
Personnel	158	171	171	144	144	144
Supplies	0	1	1	0	0	0
Other Services	253	274	274	206	226	226
Debt Services and Other Uses	400	630	630	630	630	630
Total Expenditures	<u>811</u>	<u>1,076</u>	<u>1,076</u>	<u>980</u>	<u>1,000</u>	<u>1,000</u>
Net Current Activity	622	170	170	210	190	190
Fund Balance, Beginning of Year	<u>1,503</u>	<u>2,125</u>	<u>2,125</u>	<u>2,125</u>	<u>2,125</u>	<u>2,125</u>
Fund Balance, End of Year	<u>\$ 2,125</u>	<u>\$ 2,295</u>	<u>\$ 2,295</u>	<u>\$ 2,335</u>	<u>\$ 2,315</u>	<u>\$ 2,315</u>

Essential Public Health Services Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 12,196	\$ 9,613	\$ 9,613	\$ 10,587	\$ 10,587	\$ 10,587
Total Revenues	<u>12,196</u>	<u>9,613</u>	<u>9,613</u>	<u>10,587</u>	<u>10,587</u>	<u>10,587</u>
Expenditures						
Personnel	9,277	17,816	17,816	10,262	10,239	10,239
Supplies	197	596	591	397	478	478
Other Services	2,513	4,462	4,467	3,524	3,953	3,953
Non-Capital Purchases	0	4	4	0	0	0
Capital Purchases	0	30	30	38	38	38
Total Expenditures	<u>11,987</u>	<u>22,908</u>	<u>22,908</u>	<u>14,221</u>	<u>14,708</u>	<u>14,708</u>
Net Current Activity	209	(13,295)	(13,295)	(3,634)	(4,121)	(4,121)
Fund Balance, Beginning of Year	<u>48,088</u>	<u>48,297</u>	<u>48,297</u>	<u>48,297</u>	<u>48,297</u>	<u>48,297</u>
Fund Balance, End of Year	<u>\$ 48,297</u>	<u>\$ 35,002</u>	<u>\$ 35,002</u>	<u>\$ 44,663</u>	<u>\$ 44,176</u>	<u>\$ 44,176</u>

Forensic Transition Special Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

		FY2025				
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Services	\$ 326	\$ 369	\$ 369	\$ 249	\$ 348	\$ 348
Recoveries & Refunds	(35)	0	0	0	0	0
Transfers in	80	0	0	0	0	0
Total Revenues	<u>371</u>	<u>369</u>	<u>369</u>	<u>249</u>	<u>348</u>	<u>348</u>
Expenditures						
Personnel	322	363	363	342	342	342
Other Services	4	6	6	5	5	5
Total Expenditures	<u>326</u>	<u>369</u>	<u>369</u>	<u>348</u>	<u>348</u>	<u>348</u>
Other Financing Sources						
Transfer Out to General Fund	(19)	0	0	0	0	0
Total Other Financing Sources	<u>(19)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	26	0	0	(99)	0	0
Fund Balance, Beginning of Year	<u>19</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>
Fund Balance, End of Year	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ (54)</u>	<u>\$ 45</u>	<u>\$ 45</u>

Health Special Revenue Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

		FY2025				
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 5,773	\$ 5,405	\$ 5,405	\$ 4,849	\$ 5,405	\$ 5,405
Total Revenues	<u>5,773</u>	<u>5,405</u>	<u>5,405</u>	<u>4,849</u>	<u>5,405</u>	<u>5,405</u>
Expenditures						
Personnel	4,366	5,539	5,539	4,975	4,985	4,985
Supplies	168	199	198	207	211	211
Other Services	2,925	5,026	4,988	2,962	4,022	4,022
Non-Capital Purchases	26	98	71	0	0	0
Capital Purchases	62	547	613	16	16	16
Total Expenditures	<u>7,547</u>	<u>11,409</u>	<u>11,409</u>	<u>8,160</u>	<u>9,234</u>	<u>9,234</u>
Operating Transfers						
Operating Transfers In (Out)	2,503	2,503	2,503	2,503	2,503	2,503
Transfer Out	(3,500)	0	0	0	0	0
Total Operating Transfers	<u>(997)</u>	<u>2,503</u>	<u>2,503</u>	<u>2,503</u>	<u>2,503</u>	<u>2,503</u>
Net Current Activity	(2,771)	(3,501)	(3,501)	(808)	(1,326)	(1,326)
Fund Balance, Beginning of Year	<u>6,301</u>	<u>3,530</u>	<u>3,530</u>	<u>3,530</u>	<u>3,530</u>	<u>3,530</u>
Fund Balance, End of Year	<u>\$ 3,530</u>	<u>\$ 29</u>	<u>\$ 29</u>	<u>\$ 2,722</u>	<u>\$ 2,204</u>	<u>\$ 2,204</u>

Historic Preservation Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 66	\$ 55	\$ 55	\$ 84	\$ 84	\$ 84
Charges for Services	352	250	250	504	504	504
Total Revenues	<u>418</u>	<u>305</u>	<u>305</u>	<u>588</u>	<u>588</u>	<u>588</u>
Expenditures						
Supplies & Other Services	179	439	439	257	257	257
Total Expenditures	<u>179</u>	<u>439</u>	<u>439</u>	<u>257</u>	<u>257</u>	<u>257</u>
Net Current Activity	239	(134)	(134)	332	332	332
Fund Balance, Beginning of Year	<u>1,961</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>
Fund Balance, End of Year	<u>\$ 2,200</u>	<u>\$ 2,066</u>	<u>\$ 2,066</u>	<u>\$ 2,532</u>	<u>\$ 2,532</u>	<u>\$ 2,532</u>

Houston Emergency Center Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 28,687	\$ 30,357	\$ 30,357	\$ 27,460	\$ 29,368	\$ 29,368
Total Revenues	<u>28,687</u>	<u>30,357</u>	<u>30,357</u>	<u>27,460</u>	<u>29,368</u>	<u>29,368</u>
Expenditures						
Maintenance and Operations	29,788	33,174	33,174	30,391	30,841	30,841
Total Expenditures	<u>29,788</u>	<u>33,174</u>	<u>33,174</u>	<u>30,391</u>	<u>30,841</u>	<u>30,841</u>
Net Current Activity	(1,101)	(2,817)	(2,817)	(2,931)	(1,473)	(1,473)
Fund Balance, Beginning of Year	<u>5,020</u>	<u>3,919</u>	<u>3,919</u>	<u>3,919</u>	<u>3,919</u>	<u>3,919</u>
Fund Balance, End of Year	<u>\$ 3,919</u>	<u>\$ 1,102</u>	<u>\$ 1,102</u>	<u>\$ 988</u>	<u>\$ 2,446</u>	<u>\$ 2,446</u>

Houston Opioid Abatement Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

		FY2025				
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Revenues	\$ 2,633	\$ 428	\$ 428	\$ 2,092	\$ 2,092	\$ 2,092
Interest Income	60	75	75	104	104	104
Total Revenues	<u>2,693</u>	<u>503</u>	<u>503</u>	<u>2,196</u>	<u>2,196</u>	<u>2,196</u>
Expenses						
Personnel	28	431	431	25	25	25
Supplies	34	284	289	27	27	27
Other Services	109	1,617	1,612	229	234	234
Capital Outlay	0	0	0	0	0	0
Non-Capital Outlay	6	13	13	0	10	10
Total Expenses	<u>177</u>	<u>2,345</u>	<u>2,345</u>	<u>281</u>	<u>296</u>	<u>296</u>
Net Current Activity	<u>2,516</u>	<u>(1,842)</u>	<u>(1,842)</u>	<u>1,915</u>	<u>1,900</u>	<u>1,900</u>
Fund Balance, Beginning of Year	<u>0</u>	<u>2,516</u>	<u>2,516</u>	<u>2,516</u>	<u>2,516</u>	<u>2,516</u>
Fund Balance, End of Year	<u>\$ 2,516</u>	<u>\$ 674</u>	<u>\$ 674</u>	<u>\$ 4,431</u>	<u>\$ 4,416</u>	<u>\$ 4,416</u>

Houston Transtar Center Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

		FY2025				
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Grant Awards	\$ 2,229	\$ 1,749	\$ 1,749	\$ 2,137	\$ 2,238	\$ 2,238
Other Service Charges	878	959	959	1,003	1,003	1,003
Interest Income	116	30	30	147	147	147
Total Revenues	<u>3,223</u>	<u>2,738</u>	<u>2,738</u>	<u>3,288</u>	<u>3,389</u>	<u>3,389</u>
Expenditures						
Maintenance and Operations	<u>3,086</u>	<u>3,527</u>	<u>3,527</u>	<u>2,572</u>	<u>3,070</u>	<u>3,070</u>
Total Expenditures	<u>3,086</u>	<u>3,527</u>	<u>3,527</u>	<u>2,572</u>	<u>3,070</u>	<u>3,070</u>
Net Current Activity	<u>137</u>	<u>(789)</u>	<u>(789)</u>	<u>715</u>	<u>319</u>	<u>319</u>
Fund Balance, Beginning of Year	<u>3,847</u>	<u>3,984</u>	<u>3,984</u>	<u>3,984</u>	<u>3,984</u>	<u>3,984</u>
Fund Balance, End of Year	<u>\$ 3,984</u>	<u>\$ 3,195</u>	<u>\$ 3,195</u>	<u>\$ 4,699</u>	<u>\$ 4,303</u>	<u>\$ 4,303</u>

Laboratory Operations and Maintenance Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 409	\$ 463	\$ 463	\$ 511	\$ 511	\$ 511
Total Revenues	<u>409</u>	<u>463</u>	<u>463</u>	<u>511</u>	<u>511</u>	<u>511</u>
Expenditures						
Supplies	79	181	181	146	146	146
Other Services	341	410	410	240	281	281
Capital Purchases	0	0	0	(4)	0	0
Total Expenditures	<u>420</u>	<u>591</u>	<u>591</u>	<u>382</u>	<u>427</u>	<u>427</u>
Net Current Activity	(11)	(128)	(128)	129	84	84
Fund Balance, Beginning of Year	<u>404</u>	<u>393</u>	<u>393</u>	<u>393</u>	<u>393</u>	<u>393</u>
Fund Balance, End of Year	<u>\$ 393</u>	<u>\$ 265</u>	<u>\$ 265</u>	<u>\$ 522</u>	<u>\$ 477</u>	<u>\$ 477</u>

Local Youth Diversion Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 733	\$ 642	\$ 642	\$ 727	\$ 727	\$ 727
Total Revenues	<u>733</u>	<u>642</u>	<u>642</u>	<u>727</u>	<u>727</u>	<u>727</u>
Expenditures						
Personnel	332	762	762	387	387	387
Supplies	10	21	21	9	10	10
Other Services and Charges	42	52	52	37	43	43
Non Capital Purchases	0	1	1	0	0	0
Total Expenditures	<u>384</u>	<u>836</u>	<u>836</u>	<u>433</u>	<u>440</u>	<u>440</u>
Net Current Activity	349	(194)	(194)	294	287	287
Fund Balance, Beginning of Year	<u>1,277</u>	<u>1,626</u>	<u>1,626</u>	<u>1,626</u>	<u>1,626</u>	<u>1,626</u>
Fund Balance, End of Year	<u>\$ 1,626</u>	<u>\$ 1,432</u>	<u>\$ 1,432</u>	<u>\$ 1,920</u>	<u>\$ 1,913</u>	<u>\$ 1,913</u>

Maintenance Renewal and Replacement Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

		FY2025				
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 287	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135
Other Revenue	35	0	0	0	0	0
Total Revenues	<u>322</u>	<u>135</u>	<u>135</u>	<u>135</u>	<u>135</u>	<u>135</u>
Expenses						
Personnel	6,866	9,629	8,129	8,033	8,033	8,033
Supplies	1,741	954	923	754	862	862
Other Services	35,137	30,831	33,925	28,632	33,901	33,901
Capital Purchases	0	0	103	39	65	65
Non-Capital Purchases	70	14	14	0	5	5
Total Expenses	<u>43,814</u>	<u>41,428</u>	<u>43,094</u>	<u>37,458</u>	<u>42,866</u>	<u>42,866</u>
Operating Transfers						
Operating Transfers In	<u>42,942</u>	<u>43,112</u>	<u>43,112</u>	<u>44,737</u>	<u>44,737</u>	<u>44,737</u>
Total Operating Transfers	<u>42,942</u>	<u>43,112</u>	<u>43,112</u>	<u>44,737</u>	<u>44,737</u>	<u>44,737</u>
Net Current Activity	(550)	1,819	153	7,414	2,006	2,006
Fund Balance, Beginning of Year	<u>1,960</u>	<u>1,410</u>	<u>1,410</u>	<u>1,410</u>	<u>1,410</u>	<u>1,410</u>
Fund Balance, End of Year	<u>\$ 1,410</u>	<u>\$ 3,229</u>	<u>\$ 1,563</u>	<u>\$ 8,824</u>	<u>\$ 3,416</u>	<u>\$ 3,416</u>

Municipal Court Building Security Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

		FY2025				
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 678	\$ 592	\$ 592	\$ 674	\$ 674	\$ 674
Total Revenues	<u>678</u>	<u>592</u>	<u>592</u>	<u>674</u>	<u>674</u>	<u>674</u>
Expenditures						
Personnel	14	16	16	14	14	14
Other Services	324	481	481	362	475	475
Total Expenditures	<u>338</u>	<u>498</u>	<u>498</u>	<u>376</u>	<u>489</u>	<u>489</u>
Net Current Activity	340	95	95	298	185	185
Fund Balance, Beginning of Year	<u>594</u>	<u>934</u>	<u>934</u>	<u>934</u>	<u>934</u>	<u>934</u>
Fund Balance, End of Year	<u>\$ 934</u>	<u>\$ 1,029</u>	<u>\$ 1,029</u>	<u>\$ 1,232</u>	<u>\$ 1,119</u>	<u>\$ 1,119</u>

Municipal Court Technology Fee Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

		FY2025				
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Court Fines	\$ 549	\$ 530	\$ 530	\$ 531	\$ 531	\$ 531
Interest Income	44	39	39	44	44	44
Misc.	100	200	200	50	50	50
Total Revenues	<u>693</u>	<u>769</u>	<u>769</u>	<u>625</u>	<u>625</u>	<u>625</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	0	10	10	0	0	0
Other Services	677	1,188	1,188	989	1,067	1,067
Equipment	0	115	115	0	1	1
Total Expenditures	<u>677</u>	<u>1,313</u>	<u>1,313</u>	<u>989</u>	<u>1,068</u>	<u>1,068</u>
Net Current Activity	16	(544)	(544)	(364)	(443)	(443)
Fund Balance, Beginning of Year	<u>1,591</u>	<u>1,607</u>	<u>1,607</u>	<u>1,607</u>	<u>1,607</u>	<u>1,607</u>
Fund Balance, End of Year	\$ <u>1,607</u>	\$ <u>1,063</u>	\$ <u>1,063</u>	\$ <u>1,243</u>	\$ <u>1,164</u>	\$ <u>1,164</u>

Municipal Jury Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

		FY2025				
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Jury Revenue	\$ 14	\$ 11	\$ 11	\$ 14	\$ 14	\$ 14
Total Revenues	<u>14</u>	<u>11</u>	<u>11</u>	<u>14</u>	<u>14</u>	<u>14</u>
Expenses						
Personnel	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	14	11	11	14	14	14
Fund Balance, Beginning of Year	<u>35</u>	<u>49</u>	<u>49</u>	<u>49</u>	<u>49</u>	<u>49</u>
Fund Balance, End of Year	\$ <u>49</u>	\$ <u>60</u>	\$ <u>60</u>	\$ <u>63</u>	\$ <u>63</u>	\$ <u>63</u>

ParkHouston Special Revenue Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Parking Violations	\$ 10,066	\$ 9,631	\$ 9,631	\$ 9,421	\$ 10,295	\$ 10,295
Parking Fees	9,089	9,808	9,808	8,915	9,750	9,750
Permit Fees	262	268	268	252	252	252
Other Revenue	39	46	46	25	25	25
Interest Income	210	92	92	210	210	210
Total Revenues	<u>19,666</u>	<u>19,845</u>	<u>19,845</u>	<u>18,823</u>	<u>20,532</u>	<u>20,532</u>
Expenses						
Personnel	6,541	7,982	7,982	7,529	7,579	7,579
Supplies	240	389	384	336	336	336
Other Services	6,473	6,696	7,370	6,052	6,134	6,134
Capital Outlay	0	0	3	7	3	3
Non-Capital Outlay	37	70	0	0	0	0
Total Expenses	<u>13,291</u>	<u>15,137</u>	<u>15,739</u>	<u>13,924</u>	<u>14,052</u>	<u>14,052</u>
Net Current Activity	6,375	4,708	4,106	4,899	6,480	6,480
Other Financing Sources (Uses)						
Transfers (to) from Special	(450)	(300)	(325)	(325)	(325)	(325)
Operating Transfers - In (Out)	(4,794)	(3,310)	(3,210)	0	(4,010)	(4,010)
Transfers for Interest	(1,075)	(1,075)	(1,075)	(1,075)	(1,075)	(1,075)
Total Other Financing Sources (Uses)	<u>(6,319)</u>	<u>(4,685)</u>	<u>(4,610)</u>	<u>(1,400)</u>	<u>(5,410)</u>	<u>(5,410)</u>
Net Current Activity	56	23	(504)	3,499	1,070	1,070
Fund Balance, Beginning of Year	<u>2,295</u>	<u>2,351</u>	<u>2,351</u>	<u>2,351</u>	<u>2,351</u>	<u>2,351</u>
Fund Balance, End of Year	<u>\$ 2,351</u>	<u>\$ 2,374</u>	<u>\$ 1,847</u>	<u>\$ 5,850</u>	<u>\$ 3,421</u>	<u>\$ 3,421</u>

Parks Golf Special Revenue Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 3,833	\$ 3,879	\$ 3,879	\$ 3,831	\$ 3,831	\$ 3,831
Rental of Property	956	1,004	1,004	961	961	961
Interest Income	58	43	43	59	59	59
Golf	3,479	3,482	3,482	3,698	3,698	3,698
Other	40	36	36	39	39	39
Total Revenues	<u>8,366</u>	<u>8,444</u>	<u>8,444</u>	<u>8,588</u>	<u>8,588</u>	<u>8,588</u>
Expenses						
Personnel	4,048	4,884	4,614	4,716	4,716	4,716
Supplies	1,471	1,491	1,334	1,470	1,542	1,542
Other Services	2,356	2,285	2,712	2,085	2,402	2,402
Non-Cap Equipment	11	0	0	0	0	0
Total Expenses	<u>7,886</u>	<u>8,660</u>	<u>8,660</u>	<u>8,271</u>	<u>8,660</u>	<u>8,660</u>
Operating Transfers						
Operating Transfers Out	(200)	(704)	(704)	(704)	(704)	(704)
Total Operating Transfers	<u>(200)</u>	<u>(704)</u>	<u>(704)</u>	<u>(704)</u>	<u>(704)</u>	<u>(704)</u>
Net Current Activity	280	(920)	(920)	(387)	(776)	(776)
Fund Balance, Beginning of Year	<u>1,965</u>	<u>2,245</u>	<u>2,245</u>	<u>2,245</u>	<u>2,245</u>	<u>2,245</u>
Fund Balance, End of Year	<u>\$ 2,245</u>	<u>\$ 1,325</u>	<u>\$ 1,325</u>	<u>\$ 1,858</u>	<u>\$ 1,469</u>	<u>\$ 1,469</u>

Park Special Revenue Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 562	\$ 541	\$ 541	\$ 688	\$ 688	\$ 688
Facility Admissions/User Fees	172	248	248	159	159	159
Program Fees	430	451	451	415	415	415
Rental of Property	526	513	513	491	491	491
Licenses and Permits	198	170	170	161	161	161
Interest Income	143	80	80	172	172	172
Tennis	171	234	234	238	238	238
Other	934	750	750	871	871	871
Total Revenues	<u>3,136</u>	<u>2,987</u>	<u>2,987</u>	<u>3,195</u>	<u>3,195</u>	<u>3,195</u>
Expenses						
Personnel	871	1,144	1,144	1,047	1,047	1,047
Supplies	665	1,121	1,067	351	366	366
Other Services	6,214	1,759	1,835	1,509	1,556	1,556
Capital Outlay	8	98	76	0	0	0
Total Expenses	<u>7,758</u>	<u>4,122</u>	<u>4,122</u>	<u>2,907</u>	<u>2,969</u>	<u>2,969</u>
Operating Transfers						
Operating Transfers (In)	10,200	300	300	325	325	325
Operating Transfers (Out)	(6,200)	0	0	0	0	0
Total Operating Transfers	<u>4,000</u>	<u>300</u>	<u>300</u>	<u>325</u>	<u>325</u>	<u>325</u>
Net Current Activity	(622)	(835)	(835)	613	551	551
Fund Balance, Beginning of Year	<u>3,951</u>	<u>3,329</u>	<u>3,329</u>	<u>3,329</u>	<u>3,329</u>	<u>3,329</u>
Fund Balance, End of Year	<u>\$ 3,329</u>	<u>\$ 2,494</u>	<u>\$ 2,494</u>	<u>\$ 3,942</u>	<u>\$ 3,880</u>	<u>\$ 3,880</u>

Planning & Development Special Revenue Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Tower Application Fees	\$ 2	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3
Admin. Fees - License & Permits	479	466	466	456	456	456
Hazardous Materials Permit	1	2	2	1	1	1
Hotel & Motel Ordinance	3	3	3	3	3	3
Platting Fees	8,406	7,984	7,984	8,151	8,151	8,151
Interest Income	323	271	271	278	278	278
Other Service Charges	615	157	157	171	171	171
Total Revenues	<u>9,829</u>	<u>8,885</u>	<u>8,885</u>	<u>9,063</u>	<u>9,063</u>	<u>9,063</u>
Expenditures						
Personnel	6,046	7,538	7,538	6,290	6,290	6,290
Supplies	229	216	216	87	88	88
Other Services	4,411	4,611	4,611	2,711	3,288	3,288
Capital Equipment	3	0	1	1	1	1
Total Expenditures	<u>10,689</u>	<u>12,365</u>	<u>12,366</u>	<u>9,089</u>	<u>9,667</u>	<u>9,667</u>
Net Current Activity	(860)	(3,480)	(3,481)	(26)	(604)	(604)
Transfer Out	(2,040)	0	0	0	0	0
Fund Balance, Beginning of Year	<u>10,344</u>	<u>7,444</u>	<u>7,444</u>	<u>7,444</u>	<u>7,444</u>	<u>7,444</u>
Fund Balance, End of Year	<u>\$ 7,444</u>	<u>\$ 3,964</u>	<u>\$ 3,964</u>	<u>\$ 7,418</u>	<u>\$ 6,840</u>	<u>\$ 6,840</u>

Police Special Services Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Fees	\$ 4,583	\$ 5,639	\$ 5,639	\$ 3,099	\$ 4,473	\$ 4,473
Interest Income	200	100	100	209	209	209
Other	2,947	2,674	2,674	3,617	3,790	3,790
Interfund Transfers	980	1,210	1,210	1,210	1,210	1,210
Total Revenues	<u>8,710</u>	<u>9,623</u>	<u>9,623</u>	<u>8,135</u>	<u>9,683</u>	<u>9,683</u>
Expenditures						
Personnel	6,875	7,439	7,129	6,153	6,320	6,320
Supplies	383	250	399	256	380	380
Other Services	2,080	2,475	2,636	1,844	2,092	2,092
Capital Purchases	139	45	45	19	19	19
Non-Capital Purchases	0	12	12	11	11	11
Total Expenditures	<u>9,477</u>	<u>10,221</u>	<u>10,221</u>	<u>8,283</u>	<u>8,822</u>	<u>8,822</u>
Net Current Activity	(767)	(598)	(598)	(148)	860	860
Fund Balance, Beginning of Year	<u>7,436</u>	<u>6,669</u>	<u>6,669</u>	<u>6,669</u>	<u>6,669</u>	<u>6,669</u>
Fund Balance, End of Year	<u>\$ 6,669</u>	<u>\$ 6,071</u>	<u>\$ 6,071</u>	<u>\$ 6,521</u>	<u>\$ 7,529</u>	<u>\$ 7,529</u>

Recycling Revenue Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 346	\$ 220	\$ 220	\$ 223	\$ 223	\$ 223
Interest Income	120	80	80	119	119	119
Miscellaneous	271	150	150	1,532	1,532	1,532
Total Revenues	<u>737</u>	<u>450</u>	<u>450</u>	<u>1,874</u>	<u>1,874</u>	<u>1,874</u>
Expenditures						
Personnel	290	408	408	348	348	348
Supplies	12	18	18	5	5	5
Other Services	1,757	2,285	2,285	1,115	1,489	1,489
Capital/Non-Capital Purchases	73	66	66	66	66	66
Total Expenditures	<u>2,132</u>	<u>2,777</u>	<u>2,777</u>	<u>1,534</u>	<u>1,908</u>	<u>1,908</u>
Operating Transfers						
Operating Transfers In	3,863	3,863	3,863	0	0	0
Operating Transfers (Out)	(1,345)	(489)	(489)	(489)	(489)	(489)
Total Operating Transfers	<u>2,518</u>	<u>3,374</u>	<u>3,374</u>	<u>(489)</u>	<u>(489)</u>	<u>(489)</u>
Net Current Activity	1,123	1,047	1,047	(149)	(523)	(523)
Fund Balance, Beginning of Year	<u>3,974</u>	<u>5,097</u>	<u>5,097</u>	<u>5,097</u>	<u>5,097</u>	<u>5,097</u>
Fund Balance, End of Year	<u>\$ 5,097</u>	<u>\$ 6,144</u>	<u>\$ 6,144</u>	<u>\$ 4,948</u>	<u>\$ 4,574</u>	<u>\$ 4,574</u>

Special Waste Transportation and Inspection Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,316	\$ 3,539	\$ 3,539	\$ 3,468	\$ 3,468	\$ 3,468
Other Interfund Services	918	1,240	1,240	446	796	796
Total Revenues	<u>4,234</u>	<u>4,779</u>	<u>4,779</u>	<u>3,914</u>	<u>4,264</u>	<u>4,264</u>
Expenditures						
Personnel	3,147	4,256	4,256	3,351	3,351	3,351
Supplies	20	125	125	32	48	48
Other Services	377	807	772	325	369	369
Non-Capital Purchases	26	36	36	30	30	30
Capital Purchases	93	475	510	99	99	99
Total Expenditures	<u>3,663</u>	<u>5,699</u>	<u>5,699</u>	<u>3,837</u>	<u>3,897</u>	<u>3,897</u>
Operating Transfers						
Operating Transfers In (Out)	350	350	350	350	350	350
Total Operating Transfers	<u>350</u>	<u>350</u>	<u>350</u>	<u>350</u>	<u>350</u>	<u>350</u>
Net Current Activity	921	(570)	(570)	427	717	717
Fund Balance, Beginning of Year	<u>2,293</u>	<u>3,214</u>	<u>3,214</u>	<u>3,214</u>	<u>3,214</u>	<u>3,214</u>
Fund Balance, End of Year	<u>\$ 3,214</u>	<u>\$ 2,644</u>	<u>\$ 2,644</u>	<u>\$ 3,641</u>	<u>\$ 3,931</u>	<u>\$ 3,931</u>

Swimming Pool Safety Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

	FY2024	FY2025				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,428	\$ 1,481	\$ 1,481	\$ 1,357	\$ 1,357	\$ 1,357
Total Revenues	<u>1,428</u>	<u>1,481</u>	<u>1,481</u>	<u>1,357</u>	<u>1,357</u>	<u>1,357</u>
Expenditures						
Personnel	1,263	1,691	1,691	1,564	1,564	1,564
Supplies	20	21	21	20	21	21
Other Services	223	391	322	81	85	85
Non-Capital Purchases	0	5	5	0	0	0
Capital Purchases	124	0	69	68	68	68
Total Expenditures	<u>1,630</u>	<u>2,108</u>	<u>2,108</u>	<u>1,733</u>	<u>1,738</u>	<u>1,738</u>
Net Current Activity	(202)	(627)	(627)	(376)	(381)	(381)
Fund Balance, Beginning of Year	<u>1,213</u>	<u>1,011</u>	<u>1,011</u>	<u>1,011</u>	<u>1,011</u>	<u>1,011</u>
Fund Balance, End of Year	<u>\$ 1,011</u>	<u>\$ 384</u>	<u>\$ 384</u>	<u>\$ 635</u>	<u>\$ 630</u>	<u>\$ 630</u>

Tourism Promotion Special Revenue Fund
For the period ended June 30, 2025
(amounts expressed in thousands)

		FY2025				
	FY2024 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 58	\$ 39	\$ 39	\$ 43	\$ 47	\$ 47
Interest Income	72	36	36	92	92	92
Others	21,560	21,810	21,810	15,998	20,923	20,923
Total Revenues	<u>21,690</u>	<u>21,885</u>	<u>21,885</u>	<u>16,133</u>	<u>21,062</u>	<u>21,062</u>
Expenditures						
Personnel	3,063	3,204	3,204	3,075	3,075	3,075
Supplies	105	86	29	31	31	31
Other Services	20,863	21,008	21,435	15,968	21,392	21,392
Total Expenditures	<u>24,031</u>	<u>24,298</u>	<u>24,668</u>	<u>19,074</u>	<u>24,498</u>	<u>24,498</u>
Operating Transfers						
Operating Transfers In	2,543	2,618	2,618	2,659	2,659	2,659
Operating Transfers (Out)	(300)	(300)	(300)	(300)	(300)	(300)
Total Operating Transfers	<u>2,243</u>	<u>2,318</u>	<u>2,318</u>	<u>2,359</u>	<u>2,359</u>	<u>2,359</u>
Net Current Activity	(98)	(95)	(465)	(582)	(1,077)	(1,077)
Fund Balance, Beginning of Year	<u>2,390</u>	<u>2,292</u>	<u>2,292</u>	<u>2,292</u>	<u>2,292</u>	<u>2,292</u>
Fund Balance, End of Year	<u>\$ 2,292</u>	<u>\$ 2,197</u>	<u>\$ 1,827</u>	<u>\$ 1,710</u>	<u>\$ 1,215</u>	<u>\$ 1,215</u>



City of Houston, Texas
Commercial Paper Issued and Available
For the period end June 30, 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	60.00	15.00	24.00	80.00	45.00
Series H-2	60.00	0.00	17.00	40.00	60.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	65.00	20.00	50.00	45.00	55.00
Series E2- Equipment & Capital	10.00	5.00	0.00	90.00	10.00
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	195.00	40.00	91.00	855.00	170.00
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	20.00	0.00	20.00	75.00	0.00
Series B	32.00	0.00	32.00	50.00	0.00
Series C-1	0.00	0.00	0.00	125.00	0.00
Series C-2	92.50	30.00	15.00	122.50	77.50
Total Convention and Entertainment	144.50	30.00	67.00	372.50	77.50
Totals	\$339.50	\$70.00	\$158.00	\$2,577.50	\$247.50

City of Houston, Texas
Total Outstanding Debt
For the period end June 30, 2025
(amounts expressed in thousands)

	June 30, 2025	June 30, 2024
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	2,070,810	1,560,020
Commercial Paper Notes ^(b)	170,000	91,000
Pension Obligations	1,367,370	1,404,470
Certificates of Obligations	0	2,595
Subtotal	3,608,180	3,058,085
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,615,925	5,901,900
Combined Utility System Commercial Paper Notes ^(c)	0	0
Water and Sewer System Revenue Bonds ^(d)	109,899	121,674
Contract Revenue Obligations - CWA	60,320	40,055
Combined Utility System Subordinate Lien	406,720	419,695
Subtotal	6,192,864	6,483,324
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)	455,866	488,882
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B ^(h)	77,500	18,000
Subtotal	533,366	506,882
Total City Debt	\$14,873,835	\$13,649,661

(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 June 30, 2025, total outstanding includes \$84.60 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 June 30, 2025, total outstanding includes \$151.87 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 June 30, 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	165,652	348	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	\$ 399,798	\$ 10,202	\$ 10,202
November 2017 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	104,000	104,000	27,081	76,919	76,919
Public Safety	159,000	159,000	143,438	15,562	15,562
Permanent and General Improvements ^(b)	109,000	109,000	73,700	35,300	35,300
Public Libraries	123,000	123,000	58,299	64,701	64,701
Low Income Housing	-	-	-	-	-
Total	\$ 495,000	\$ 495,000	\$ 302,518	\$ 192,482	\$ 192,482
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	\$ 1,100,795	\$ 802,155	\$ 907,205

(a) As of June 30, 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.

CITY OF HOUSTON

OTHER POST EMPLOYMENT BENEFIT (OPEB) LIABILITIES

6/30/2025
(amounts expressed in millions)

	Date of Most Recent Measurement	Actuarial Present Value of Total Projected Benefits ⁽²⁾	Total OPEB Liabilities ⁽³⁾	Actuarially Determined Contribution ⁽⁴⁾	Annual OPEB Expense ⁽⁵⁾
Entry Age Normal ⁽¹⁾	6/30/2023	\$3,029.0	\$1,965.8	\$172.2	(\$8.3)

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 \$56.63 million in the current fiscal year to date. In fiscal year 2024, the City paid \$66.50 million in retiree health insurance and long term disability costs.

CITY OF HOUSTON

PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

6/30/2025

PAYMENTS

(amounts expressed in thousands)

	FY2024			FY2025	
	Actual Payments	City Payment Contribution ¹	Employee Payment Rate	Current Budget	Year to Date Actual
Firefighter Plan					
General Fd. & Other Fds.	\$ 76,351	26.89%	10.5%	\$ 87,735	\$ 87,457
Total Firefighter Plan	76,351			87,735	87,457
Police Plan					
General Fd. & Other Fds.	162,992	32.07%	10.5%	171,464	169,079
Total Police Plan	162,992			171,464	169,079
Municipal Plan					
General Fund	63,681	8.51%	Group A: 8%	69,152	64,259
		+	Group B: 4%		
Other Funds	149,278	\$150M	Group D ² : 3%	154,930	141,420
Total Municipal Plan ³	212,959			224,082	205,679
Total All Three Plans	\$ 452,302			\$ 483,281	\$ 462,215

NET PENSION LIABILITY AND FUNDED STATUS ⁴

	Date of Most Recent Measurement	Net Pension Liability/(Asset) \$ millions ⁵	Net Position as % of Liabilities
Firefighter Plan	6/30/2024	(0.4)	100.0%
Police Plan	6/30/2024	374.3	95.4%
Municipal Plan	6/30/2024	1,452.7	75.0%

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 \$462M 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 2025 to Date, HFC has contributed approximately \$1,718,543.39.

Note 4: Reported per FY2024 ACFR.

Note 5: Net pension liability substantially decreased due to exceptional market returns in FY2024.

City of Houston, Texas
Civic Art Program Appropriation
For the quarter ended June 30, 2025
(amounts expressed in thousands)

<u>Program</u>	<u>Appropriated</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>
Public Improvements					
Police	\$ 1,034	\$ 933	\$ 94	\$ 0	\$ 7
Fire	971	679	0	8	284
Public Works	154	154	0	0	0
Solid Waste	210	198	0	0	12
Library	688	513	10	15	150
Parks & Recreation	293	149	19	0	125
Health	814	400	0	0	414
Mayor	33	0	22	7	4
General Government	385	1,017	35	8	(675)
Total Public Improvement	4,582	4,043	180	38	321
Airport System	5,933	3,698	578	1,593	64
Houston Public Works	670	2	219	0	449
Citywide Totals	\$ 11,185	\$ 7,743	\$ 977	\$ 1,631	\$ 834

FY2025 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2024 Actual	FY2025 Adopted	FY2025 June	FY2025 (1) YTD AVG	Overtime FY2024 Actual	Overtime FY2025 Adopted	Overtime FY2025 YTD AVG
ENTERPRISE FUNDS							
Aviation	1,244.9	1,370.4	1,252.2	1,318.9	75.2	29.9	68.6
HPW - Combined Utility System	2,023.9	2,412.8	2,114.6	2,113.3	224.7	135.2	208.2
TOTAL ENTERPRISE FUNDS	3,268.8	3,783.2	3,366.8	3,432.2	299.9	165.1	276.8
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	161.0	177.2	141.8	156.0	2.9	2.0	3.3
City Controller	51.5	62.7	54.3	54.6	0.0	0.0	0.0
City Council	74.7	84.6	74.8	75.5	0.0	0.0	0.0
City Secretary	7.8	8.6	5.0	7.4	0.8	0.0	0.0
Finance Department	119.6	129.7	111.6	118.9	0.0	0.0	0.0
Fire Department	93.1	104.4	87.4	95.0	1.1	1.4	1.6
General Services	145.3	155.0	100.3	135.0	2.9	2.4	3.7
Housing & Community Development	0.3	0.2	0.2	0.1	0.0	0.0	0.0
Houston Health Department	338.8	345.3	298.4	330.1	3.3	2.5	4.1
Houston Public Works	7.9	8.5	8.8	9.0	0.0	0.0	0.0
Human Resources	50.5	38.2	98.5	36.8	0.0	0.0	0.0
Legal	97.5	99.4	80.3	94.7	0.0	0.0	0.0
Library	449.3	474.3	428.8	457.9	1.3	0.0	0.2
Mayor's Office	35.0	35.5	26.1	30.9	0.0	0.0	0.0
Municipal Courts Department	243.2	237.8	188.2	219.2	0.0	0.0	0.0
Neighborhoods	77.0	84.4	68.6	73.8	0.2	0.8	0.2
Office of Business Opportunity	34.4	40.0	29.1	31.1	0.0	0.0	0.0
Parks & Recreation	559.2	668.1	620.0	593.0	30.9	6.7	23.7
Planning & Development	19.0	25.1	14.0	17.2	0.0	0.0	0.0
Police Department	826.9	870.5	773.9	830.6	41.0	15.4	44.0
Solid Waste Management	392.8	406.3	367.6	401.0	101.1	58.0	90.1
SUBTOTAL MUNICIPAL	3,784.8	4,055.8	3,577.7	3,767.8	185.5	89.2	170.9
GENERAL FUND CADETS							
Fire Department	92.6	195.2	144.8	151.1	0.0	0.0	0.0
Police Department	161.8	138.9	181.6	144.3	0.0	0.0	0.0
SUBTOTAL CADET	254.4	334.1	326.4	295.4	0.0	0.0	0.0

FY2025 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2024 Actual	FY2025 Adopted	FY2025 June	FY2025 (1) YTD AVG	Overtime FY2024 Actual	Overtime FY2025 Adopted	Overtime FY2025 YTD AVG
GENERAL FUND CLASSIFIED							
Fire Department	3,619.8	3,643.6	3,621.1	3,602.9	523.0	423.5	651.1
Police Department	4,945.8	5,213.9	5,028.4	5,053.5	379.1 (2)	106.2	431.0 (2)
SUBTOTAL CLASSIFIED	8,565.6	8,857.5	8,649.5	8,656.4	902.1	529.7	1,082.1
TOTAL GENERAL FUND	12,604.8	13,247.4	12,553.6	12,719.6	1,087.6	618.9	1,253.0
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	181.2	207.5	184.7	189.1	5.9	2.4	3.2
Finance Department	53.8	61.8	61.0	57.5	0.0	0.0	0.0
Fleet Management	336.7	378.9	303.1	346.4	42.9	42.8	41.2
General Services	112.3	145.2	84.6	108.0	2.3	3.1	3.4
Housing & Community Development	230.7	0.0	186.4	203.0	0.0	0.0	0.0
Houston Emergency Center	195.8	259.0	179.9	189.1	33.3	17.3	32.5
Houston Health Department	924.3	306.6	793.4	865.3	17.4	3.1	11.0
Houston Information Technology Services	183.4	212.2	182.4	193.4	3.7	2.7	2.7
Houston Public Works	1,622.9	1,917.5	1,672.1	1,688.0	107.8	88.1	99.8
Human Resources	273.4	312.0	271.4	286.8	0.0	0.0	0.1
Legal	59.1	64.2	60.3	61.5	0.0	0.0	0.0
Library	4.9	0.0	6.0	6.9	0.0	0.0	0.0
Mayor's Office	68.0	40.4	48.3	62.2	0.4	0.3	0.4
Municipal Courts Department	7.2	9.0	10.0	9.0	0.0	0.0	0.0
Neighborhoods	27.3	0.0	24.0	26.3	0.0	0.0	0.1
Office of Business Opportunity	1.9	2.0	2.0	1.5	0.0	0.0	0.0
Parks & Recreation	93.4	116.3	79.8	100.2	8.8	3.0	9.4
Planning	64.8	76.0	53.8	61.5	0.1	1.1	0.0
Police Department - Cadet	33.4	0.0	0.0	42.7	0.0	0.0	0.0
Police Department - Classified	142.7	22.0	164.4	129.3	10.5 (2)	80.0	11.7 (2)
Police Department - Municipal	42.0	15.0	28.2	39.8	2.1	2.0	2.0
Solid Waste Management	10.8	13.0	9.0	10.8	2.3	2.8	1.7
TOTAL GRANTS & OTHER FUNDS	4,670.0	4,158.6	4,404.8	4,678.3	237.5	248.7	219.2
CITY-WIDE TOTAL	20,543.6	21,189.2	20,325.2	20,830.1	1,625.0	1,032.7	1,749.0

(1) YTD numbers measure the periods 07/01/2024 through 6/30/2025.

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

(3) FY2025 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 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.

