

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



OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

CHRIS HOLLINS

To: Mayor John Whitmire
City Council Members

From: Chris Hollins
City Controller

Date: January 30, 2026

Subject: December 2025 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended December 31, 2025.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$336.0 million, or 13.2 percent of expenditures less debt service and Pay-As-You-Go, for FY2026. This is \$17.5 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 \$144.8 million above the City's target of holding 7.5 percent of total expenditures, excluding debt service and Pay-As-You-Go, in reserve.

Our revenue and expenditure projection remains unchanged from the November 2025 report.

ENTERPRISE FUNDS

- Aviation Operating Fund
 - Operating Expenses increased by \$1.0 million primarily due to consulting services with the FAA supporting grant-eligible airfield projects at the Houston Airport System.
 - Operating Transfer to the Airport Improvement Fund decreased by \$1.0 million.
- Combined Utility System Fund
 - Operating Expenses decreased by \$6.9 million due to personnel savings.
 - Operating Transfers decreased by \$15.6 million due to lower than anticipated debt payments and transfers to capital projects.
- Dedicated Drainage & Street Renewal Fund – Ad Valorem Tax
 - Revenues increased by \$3.0 million due to higher interest income.
 - Expenditures decreased by \$5.2 million due to delays in vehicle purchases.
- Dedicated Drainage & Street Renewal Fund – Drainage Charge
 - Revenues increased by \$4.0 million to reflect higher interest income.

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

- Dedicated Drainage & Street Renewal Fund – Metro ET AL
 - Expenditures decreased by \$3.9 million due to personnel savings.
- Storm Water Fund
 - Expenditures decreased by \$12.0 million due to personnel savings, delays in vehicles purchases and less transfer needed for Building Inspection Special Fund.

We are projecting no changes from the previous month's amounts in the Convention and Entertainment Operating Fund.

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 December 31, 2025, the ratio of unhedged variable debt for each type of outstanding debt was:

General Obligation.....	0.72%
Combined Utility System.....	0.00%
Aviation.....	1.51%
Convention and Entertainment	48.08%

Respectfully submitted,



Chris Hollins
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
December 31st, 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 six-month ending period ending December 31st, 2025, the City received \$7,747,452.56 in swap revenue for these swaps and paid \$8,719,466.42 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 3.2934%. In contrast, the comparable fixed rate the City paid on its Combined Utility System Series 2004A bonds was 5.08%.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of \$38.37 million on December 31st, 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	\$ (20,706,337)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(8,790,633)	Aa2/ A+/AA
Wells Fargo	150,000,000	(8,874,967)	Aa2 /A+/AA-
	<u>\$ 653,325,000</u>	<u>\$ (38,371,937)</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 Indexed 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 six-month ending period ending December 31st, 2025, the City received \$2,953,655.46 in swap revenue for its 2018C swap and paid \$3,331,599.90 on the underlying notes. The contractual rate for the City's swap payment is 3.7610%. The average effective rate for the bonds, including the City's swap payments and a fixed component, consists of an effective rate of 4.3005%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$14.50 million on December 31st, 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	\$ (14,499,083)	Aa2/A+/AA-
TOTAL	<u>\$ 249,075,000.00</u>	<u>\$ (14,499,083)</u>	



CITY OF HOUSTON

Finance Department

John Whitmire

Mayor

Melissa Dubowski
Chief Business Officer/Director of
Finance
P.O. Box 1562
Houston, Texas 77251-1562

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To: Mayor John Whitmire
City Council Members

Date: January 30, 2026

Subject: 6+6 Financial Report

Attached is the 6+6 Financial Report for the period ending December 31, 2025. Fiscal Year 2026 projections are based on six months of actual results and six months of projections.

General Fund

Our revenue projection is \$41.9 million lower than the Adopted Budget and remains unchanged from the 5+7 Report.

General Fund Revenues (amounts expressed in thousands)

Category	FY2025 Actual	FY26 Adopted Budget	FY26 Current Projection	FY26 Variance Over/(Under)
Property Tax	\$1,420,881	\$1,504,362	\$1,451,749	(52,613)
Sales Tax	919,289	902,316	902,316	-
Franchise Fees	151,137	146,146	146,146	-
Other	484,813	419,100	429,847	10,747
Total	\$2,976,120	\$2,971,923	\$2,930,057	(41,866)

Our expenditure projection is \$9.5 million higher than the Adopted Budget and remains unchanged from the 5+7 Report.

General Fund Expenditures (amounts expressed in thousands)

Category	FY2025 Actual	FY26 Adopted Budget	FY26 Current Projection	FY26 Variance Over/(Under)
Police	\$1,064,519	\$1,110,813	\$1,112,215	1,402
Fire	680,374	659,035	659,047	12
Other Departments	798,513	769,922	778,043	8,121
Debt Service/PAYGO	516,807	508,000	508,000	-
Total	\$3,060,213	\$3,047,770	\$3,057,304	9,534

We are currently projecting the ending fund balance of \$353.5 million, which remains unchanged from the 5+7 Report and 13.9% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

Fund Balance (amounts expressed in thousands)

Category	FY2025 Actual	FY26 Adopted Budget*	FY26 Current Projection	FY26 Variance Over/(Under)
Fund Balance - Beginning of Year	\$566,720	\$380,798	\$480,860	100,062
Changes to Designated Fund Balance	(887)	(97)	(97)	-
Budgeted Increase/(Decrease) in Fund Balance	(84,093)	(75,847)	(127,247)	(51,400)
Change in Inventory/Prepaid Items/Imprest Cash	(880)	-	-	-
Fund Balance, End of Year	\$480,860	\$304,853	\$353,515	\$48,662
% of Expenditures Less Debt Service and PAYGO	18.9%	12.0%	13.9%	1.9%

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

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

Enterprise, Special Revenue and Other Funds

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

Aviation

Operating Expenses increased by \$1 million due to higher construction site work services for airport projects. As a result, Operating Transfers decreased by \$1 million.

Combined Utility System

Operating Expenditures decreased by \$6.9 million mainly due to personnel savings. Operating Transfers decreased by \$15.6 million due to lower than anticipated debt payments and lower transfer to capital projects.

Dedicated Drainage & Street Renewal Fund – Ad Valorem Tax Fund

Revenues increased by \$3 million due to higher than anticipated interest on pooled investments. Expenditures decreased by \$5.2 million due to delays in vehicle purchases.

Dedicated Drainage & Street Renewal Fund – Drainage Charge Fund

Revenues increased by \$4 million due to higher than anticipated interest on pooled investments.

Dedicated Drainage & Street Renewal Fund – Metro ET AL Fund

Expenditures decreased by \$3.9 million due to personnel savings.

Storm Water Fund

Expenditures decreased by \$7.3 million due to personnel savings and delays in vehicles purchases. Operating Transfer Out decreased by \$4.8 million due to less transfer needed for Building Inspection Special Fund.

Building Inspection Fund

Revenues decreased by \$4.5 million due to less funding needed from the Storm Water Fund. Expenditures decreased by \$3.4 million to reflect personnel savings and implementation delays for management consulting services.

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 3,490,300 in November 2025, up approximately 0.3% 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 November 2025 was 4.5%. In November 2024, the unemployment rate was 4.4%.

Energy – The average oil price of \$57.97 for the month of December 2025 was 3.5% lower than prior month's average price of \$60.06. Compared with the same period last year, the price decreased by 17.3%. The average oil rig count of 411 for the month of December 2025 was 0.7% lower than the prior month's count of 414. The rig count for the year-over-year comparison for the month of December has decreased by 14.9%.

Home Sales – The latest report prepared by the Houston Association of Realtors (HAR) for the month of December 2025, shows the total single-family home sales of 7,456 was 2.8% higher compared to December 2024 of 7,255. The median price increased by 0.3% to \$335,000 and the average price increased by 0.8% to \$425,535. Single-family home inventory reached 4.5 months of supply in December, increased 0.5 months year-over-year.

Sincerely,



Melissa Dubowski
Director of Finance



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

Finance - Major Variances from Adopted Budget

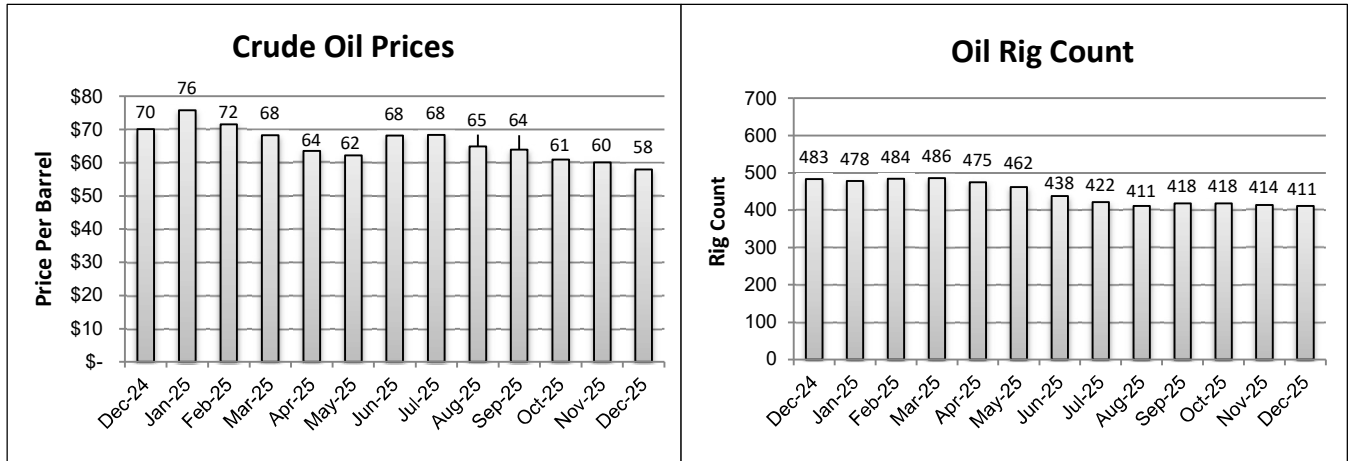
<u>Revenues</u>		Variance Over/(Under)*
Month Reported	Revenue Detail	
September	Transfer from Other Funds	
	Increase to reflect FEMA reimbursement for Derecho Category B disaster costs	1,253
October	General Property Taxes	
	Decrease due to lower than anticipated taxable value	(52,613)
	Intergovernmental	
	Increase due to higher than anticipated Charity Care Program reimbursement	4,860
	Miscellaneous/Other	
	Increase due to higher than anticipated reimbursement from CenterPoint Energy	2,045
November	Intergovernmental	
	Increase to reflect the utilization of unallocated ARPA funds for revenue replacement	2,589
	Total Revenues	(41,866)
	Fund Balance	
	Additional Beginning Fund Balance	100,062
	Total Financial Resources	58,196

<u>Expenditures</u>		
Month Reported	Expenditure Detail	
November	Public Safety	
	Increase in Police Department to restore critical positions	1,295
	Total Public Safety	1,295
September	Other Adjustments	
	Increase in General Services Department and Administrative & Regulatory Affairs Department for security services at libraries and BARC	1,530
	Increase in Houston Public Library to support Freedmen's Town Visitors Center	250
	Other Adjustments	140
October	Increase in City Council to reflect prior year unutilized Council District Service Funds	3,323
	Increase in various departments to reflect unspent City Council funds from prior year	555
	Increase in Finance Department for comprehensive cost of service fees study	250
	Other Adjustments	100
November	Increase in Solid Waste Management Department for heavy trash pickup services	2,000
	Other Adjustments	91
	Total Other Adjustments	8,240
	Total Expenditures	9,535

*Total may reflect slight variances due to rounding.

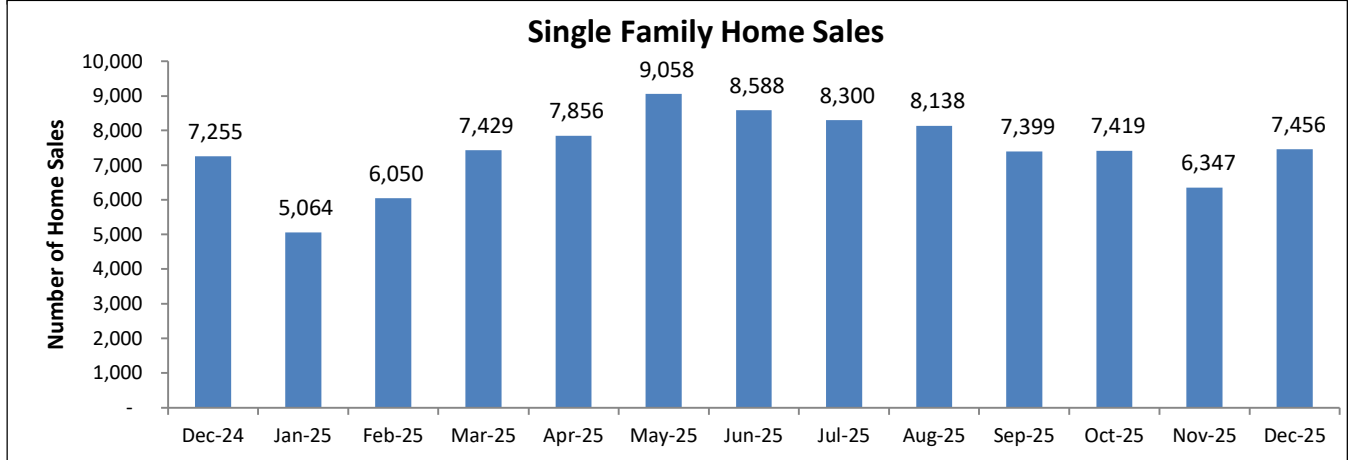


Key Economic Indicators



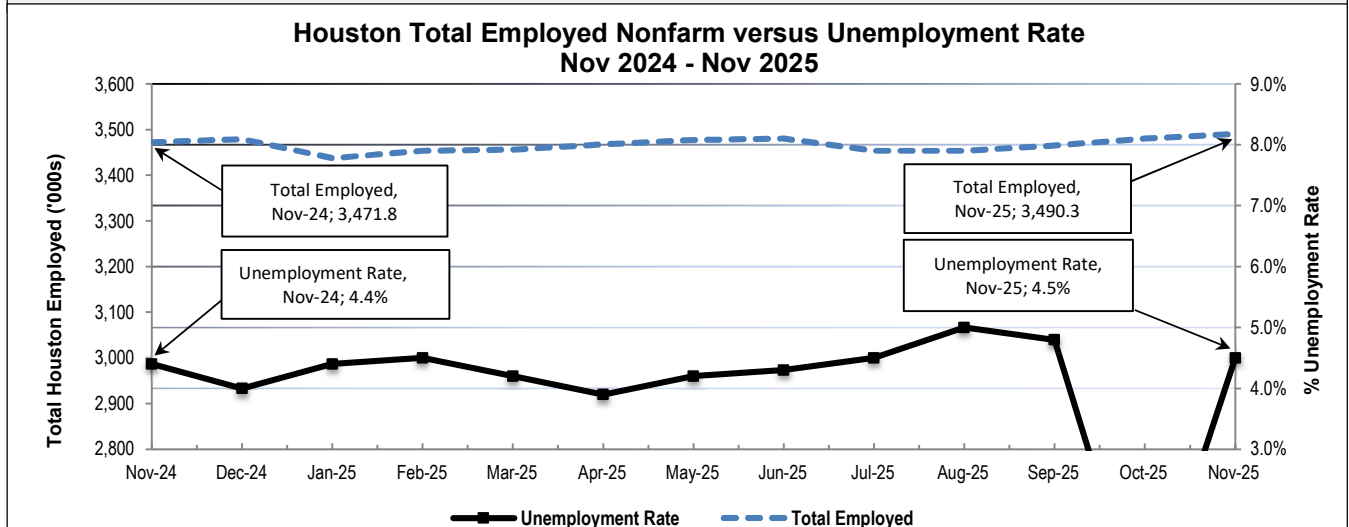
Oil prices show a decrease of 3.5% in December from November. Compared to December 2024, oil prices are down by 17.3%. Rig counts show a decrease of 0.7% in December from November. Compared to December 2024, rig counts are down by 14.9%.

Source: US Energy Information Administration & Baker Hughes Rig Counts



Single-family home sales showed an increase of 17.5% in December from November. According to HAR, single-family home sales totaled 7,456 units compared to 7,255 units a year earlier, an increase of 2.8%.

Source: HAR.COM



The Total Employed shows an increase from November 2024 of 3,471.8 to November 2025 of 3,490.3. The Unemployment rate shows an increase from November 2024 of 4.4% to November 2025 of 4.5%. Please note: October unemployment rate data is unavailable due to the 2025 lapse in appropriations.

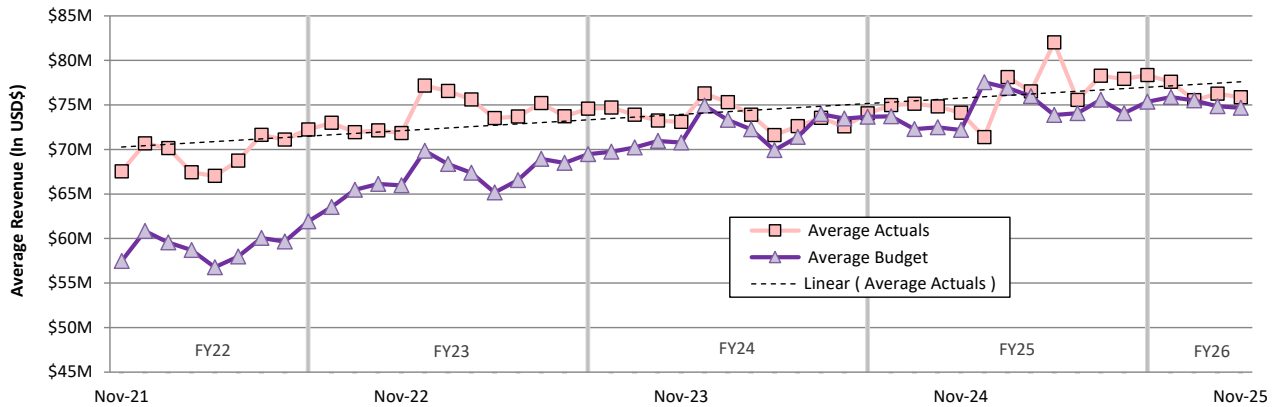
Source: Bureau of Labor Statistics



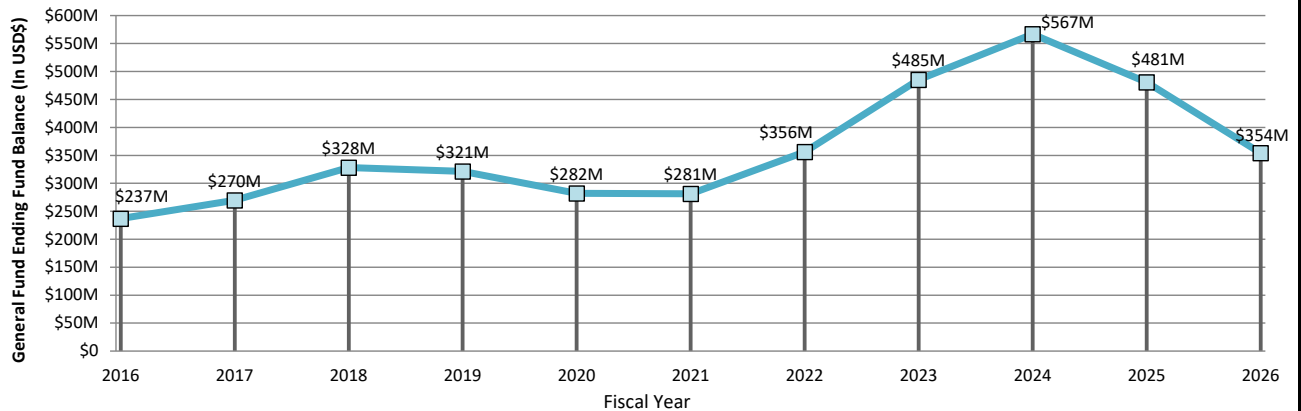
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

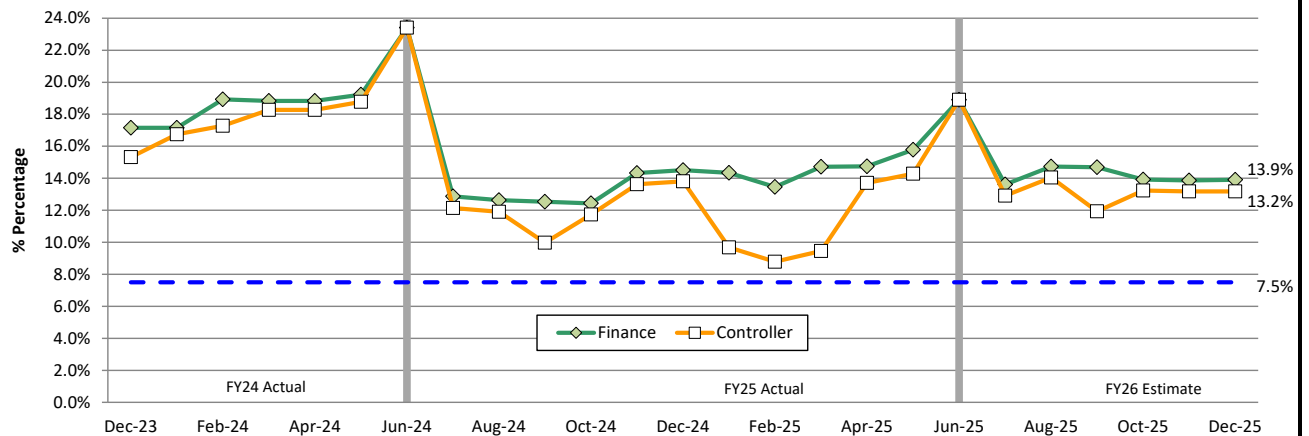
Sales Tax - Three-month Rolling Average



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 December 31, 2025

(amounts expressed in thousands)

	FY2026							Finance -		
	FY2025	Adopted		Controller's	Finance		Controller -	Adopted		
	Actual	Budget	Current Budget	Projection	Projection	Actual YTD	Finance	Budget		
							Variance	Variance		
Revenues										
General Property Taxes	1,420,881	1,504,362	1,504,362	1,451,766	1,451,749	143,334	17	(52,613)	⚠	⚠
Industrial Assessments	30,456	27,685	27,685	25,281	27,685	819	(2,404)	-	✓	⚠
Sales Tax	919,289	902,316	902,316	891,000	902,316	441,023	(11,316)	-	✓	⚠
Other Taxes	23,695	23,955	23,955	23,800	23,955	7,417	(155)	-	✓	⚠
Electric Franchise	100,070	98,620	98,620	98,238	98,620	49,158	(382)	-	✓	✓
Telephone Franchise	13,918	12,264	12,264	12,229	12,264	3,242	(35)	-	✓	✓
Gas Franchise	16,232	16,777	16,777	16,777	16,777	8,380	-	-	✓	✓
Other Franchise	20,917	18,484	18,484	18,389	18,484	5,363	(95)	-	✓	✓
Licenses and Permits	36,112	35,397	35,397	35,227	35,397	17,151	(170)	-	✓	✓
Intergovernmental	75,940	31,512	31,512	38,961	38,961	10,949	-	7,449	✓	✓
Charges for Services	103,880	87,722	87,722	88,000	87,722	53,822	278	-	✓	✓
Direct Interfund Services	76,971	80,215	80,215	80,215	80,215	36,307	-	-	✓	✓
Indirect Interfund Services	25,848	30,564	30,564	30,564	30,564	13,480	-	-	✓	✓
Municipal Courts Fines and Forfeits	17,016	19,019	19,019	18,263	19,019	8,636	(756)	-	✓	✓
Other Fines and Forfeits	3,440	2,354	2,354	2,335	2,354	969	(19)	-	✓	✓
Interest	22,048	21,893	21,893	19,400	21,893	4,082	(2,493)	-	✓	⚠
Miscellaneous/Other	15,650	12,681	12,681	14,726	14,726	9,059	-	2,045	✓	✓
Total Revenues	2,922,363	2,925,821	2,925,821	2,865,170	2,882,701	813,192	(17,531)	(43,119)	⚠	⚠
Expenditures										
Administration & Regulatory Affairs	36,439	28,885	28,910	28,910	28,910	13,415	-	24	✓	✓
City Council	15,049	19,246	22,570	22,570	22,570	9,302	-	3,323	✓	✓
City Secretary	1,051	812	812	812	812	354	-	-	✓	✓
Controller	10,394	10,978	10,978	11,069	11,069	5,227	-	91	✓	✓
Finance	21,815	23,049	23,049	23,398	23,398	10,360	-	350	✓	✓
Fire	680,374	659,035	659,047	659,047	659,047	353,368	-	12	✓	✓
General Services	48,050	46,233	46,233	47,763	47,763	17,686	-	1,530	✓	✓
Housing and Community Development	2,312	1,610	1,610	1,610	1,610	834	-	-	✓	✓
Houston Emergency Center	9,395	8,822	8,822	8,822	8,822	4,411	-	-	✓	✓
Houston Health Department	58,865	50,013	50,137	50,137	50,137	23,389	-	123	✓	✓
Houston Public Works	1,195	1,159	1,159	1,159	1,159	567	-	-	✓	✓
Human Resources	1,187	1,425	1,425	1,425	1,425	737	-	-	✓	✓
Legal	19,016	18,662	18,662	18,662	18,662	7,706	-	-	✓	✓
Library	53,056	50,057	50,058	50,308	50,308	22,491	-	251	✓	✓
Mayor's Office	8,693	8,129	8,129	8,129	8,129	3,272	-	-	✓	✓
Municipal Courts	30,316	26,029	26,029	26,029	26,029	11,811	-	-	✓	✓
Neighborhoods	13,024	7,480	7,488	7,488	7,488	2,935	-	8	✓	✓
Office of Business Opportunity	4,759	4,842	4,859	4,859	4,859	2,119	-	17	✓	✓
Parks and Recreation	93,057	89,068	89,098	89,098	89,098	40,628	-	30	✓	✓
Planning and Development	2,945	3,086	3,086	3,086	3,086	828	-	-	✓	✓
Police	1,064,519	1,110,813	1,110,921	1,112,215	1,112,215	560,588	-	1,402	✓	✓
Solid Waste Management	109,027	101,401	101,401	103,401	103,401	43,474	-	2,000	✓	✓
Total Departmental Expenditures	2,284,538	2,270,834	2,274,479	2,279,995	2,279,995	1,135,503	-	9,161	⚠	⚠
General Government	258,868	268,937	265,291	269,310	269,310	119,759	-	373	✓	✓
Total Expenditures Other Than Debt	2,543,406	2,539,771	2,539,771	2,549,305	2,549,305	1,255,263	-	9,534	⚠	⚠
Captured Revenue Transfer to DDSRF	135,947	183,835	183,835	183,835	183,835	-	-	-	✓	✓
Debt Service Transfer	380,860	324,165	324,165	324,165	324,165	-	-	-	✓	✓
Total Expenditures and Other Uses	3,060,213	3,047,770	3,047,770	3,057,304	3,057,304	1,255,263	-	9,534	⚠	⚠
Net Current Activity	(137,850)	(121,950)	(121,950)	(192,134)	(174,603)	(442,071)	(17,531)	(52,653)		
Other Financing Sources (Uses)										
Transfers from Other Funds	12,389	43,602	43,602	44,856	44,856	4,273	-	1,253	✓	✓
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	-	✓	✓
Sale of Capital Assets	41,368	2,500	2,500	2,500	2,500	2,050	-	-	✓	✓
Total Other Financing Sources (Uses)	53,757	46,102	46,102	47,356	47,356	6,323	-	1,253	✓	✓
Fund Balances										
Fund Balance - Beginning of Year	566,720	480,860	480,860	480,860	480,860	480,860	-	-		
Changes to Designated Fund Balance*	(887)	(97)	(97)	(97)	(97)	-	-	-		
Budgeted Increase/(Decrease) in Fund Balance	(84,093)	(75,847)	(75,847)	(75,847)	(75,847)	(435,748)	-	-		
Change in Inventory/Prepaid Items/Imprest Cash	(880)	-	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(68,931)	(51,400)	-	(17,531)	(51,400)		
Fund Balance, End of Year***	480,860	404,915	404,915	335,985	353,516	45,112	(17,531)	(51,400)		

*The total designation for the Budget Stabilization Fund is approximately \$14.4 million by the end of FY2026. In FY2025, \$23 million was transferred to Disaster Recovery Fund (Fund 5303) for May 2024 Derecho and Hurricane Beryl. \$12 million will be replenished in FY2026 and the remaining will be replenished in FY2027.

**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 \$191,198 based on current projections. The City will be \$144,787 above 7.5% based on the Controller's Projections, and \$162,318 above 7.5% based on Finance's Projections for FY2026.

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
December 2025**

DESCRIPTION	Estimates			Actuals Inception to Date as of 12/31/2025		
	DR 4781	DR 4798	Combined	DR 4781	DR 4798	Combined
INFLOWS						
FEMA Reimbursement*	\$ 24,341,650	\$ 39,639,347	\$ 63,980,997	\$ 19,423,689	\$ 3,526,809	\$ 22,950,498
FEMA Advance	\$ 12,541,738	\$ 52,448,433	\$ 64,990,171	\$ 12,541,738	\$ 52,637,297	\$ 65,179,035
State Reimbursement	\$ 10,043,998	\$ 16,932,603	\$ 26,976,601	\$ 9,032,755	\$ 15,572,995	\$ 24,605,750
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	\$ 59,998,182	\$ 75,737,101	\$ 135,735,283
OUTFLOWS**						
<i>Emergency Protective Measures:</i>						
Category A	\$ 40,175,992	\$ 67,730,412	\$ 107,906,405	\$ 35,314,732	\$ 63,191,116	\$ 98,505,848
Category B	\$ 5,297,823	\$ 25,502,662	\$ 30,800,485	\$ 2,385,639	\$ 17,313,488	\$ 19,699,127
<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	\$ 37,700,371	\$ 80,504,604	\$ 118,204,975
<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	\$ 37,700,371	\$ 80,504,604	\$ 118,204,975
NET ACTIVITY	\$ (2,250,464)	\$ (13,763,324)	\$ (16,013,788)	\$ 22,297,811	\$ (4,767,503)	\$ 17,530,308

*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.

Aviation Operating Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Landing Area	\$ 101,145	\$ 101,751	\$ 101,751	\$ 51,805	\$ 101,751	\$ 101,751
Bldg and Ground Area	271,796	331,964	331,964	171,716	331,964	331,964
Parking and Concession	254,798	272,694	272,694	134,636	272,694	272,694
Other	10,413	8,264	8,264	4,175	8,264	8,264
Total Operating Revenues	<u>638,152</u>	<u>714,673</u>	<u>714,673</u>	<u>362,333</u>	<u>714,673</u>	<u>714,673</u>
Operating Expenses						
Personnel	150,914	149,637	149,637	76,137	149,637	149,637
Supplies	10,821	9,965	9,875	5,163	9,875	9,875
Services	220,530	313,657	315,617	142,799	315,617	315,617
Non-Capital Outlay	1,936	3,498	3,551	865	3,551	3,551
Total Operating Expenses	<u>384,200</u>	<u>476,757</u>	<u>478,681</u>	<u>224,964</u>	<u>478,681</u>	<u>478,681</u>
Operating Income (Loss)	<u>253,952</u>	<u>237,916</u>	<u>235,993</u>	<u>137,369</u>	<u>235,993</u>	<u>235,993</u>
Non-Operating Revenues (Expenses)						
Interest Income	41,945	24,000	24,000	21,230	24,000	24,000
Other	<u>(26,037)</u>	<u>30</u>	<u>30</u>	<u>510</u>	<u>30</u>	<u>30</u>
Total Non-Operating Rev (Exp)	<u>15,908</u>	<u>24,030</u>	<u>24,030</u>	<u>21,740</u>	<u>24,030</u>	<u>24,030</u>
Income (Loss) Before Operating Transfers	<u>269,860</u>	<u>261,946</u>	<u>260,023</u>	<u>159,109</u>	<u>260,023</u>	<u>260,023</u>
Operating Transfers						
Debt Service Transfer	138,311	185,080	185,080	73,591	185,080	185,080
Renewal and Replacement	46,202	15,000	15,000	3,750	15,000	15,000
Capital Improvement	<u>111,875</u>	<u>61,866</u>	<u>59,943</u>	<u>29,447</u>	<u>59,943</u>	<u>59,943</u>
Total Operating Transfers	<u>296,388</u>	<u>261,946</u>	<u>260,023</u>	<u>106,788</u>	<u>260,023</u>	<u>260,023</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ (26,528)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 52,321</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 December 31, 2025
(amounts expressed in thousands)

	FY2026					
	FY2025 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	9,620	9,533	9,533	5,854	9,533	9,533
Total Operating Revenues	<u>11,141</u>	<u>11,054</u>	<u>11,054</u>	<u>7,376</u>	<u>11,054</u>	<u>11,054</u>
Operating Expenses						
Personnel	(893)	247	247	89	247	247
Services	112	112	112	24	112	112
Total Operating Expenses	<u>(781)</u>	<u>359</u>	<u>359</u>	<u>113</u>	<u>359</u>	<u>359</u>
Operating Income (Loss)	<u>11,922</u>	<u>10,695</u>	<u>10,695</u>	<u>7,263</u>	<u>10,695</u>	<u>10,695</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	106,051	118,694	118,694	48,745	118,694	118,694
Delinquent	5,141	3,255	3,255	1,752	3,255	3,255
Net Hotel Occupancy Tax	<u>111,192</u>	<u>121,949</u>	<u>121,949</u>	<u>50,497</u>	<u>121,949</u>	<u>121,949</u>
Interest Income	787	520	520	253	520	520
Other Interest Expense	(918)	(153)	(153)	(81)	(153)	(153)
Other Revenue	292	292	292	0	292	292
Total Non-Operating Rev (Exp)	<u>111,353</u>	<u>122,607</u>	<u>122,607</u>	<u>50,669</u>	<u>122,607</u>	<u>122,607</u>
Income (Loss) Before Operating Transfers	<u>123,275</u>	<u>133,302</u>	<u>133,302</u>	<u>57,932</u>	<u>133,302</u>	<u>133,302</u>
Operating Transfers						
Transfers for Interest	21,319	22,155	22,155	11,010	22,155	22,155
Transfers for Principal	9,885	10,110	10,110	5,032	10,110	10,110
Transfers to Component Unit	89,496	99,089	99,089	99,158	99,089	99,089
Transfers to General Fund	1,521	1,521	1,521	1,521	1,521	1,521
Transfer to Debt Service	235	250	250	0	250	250
Total Operating Transfers	<u>122,456</u>	<u>133,126</u>	<u>133,126</u>	<u>116,721</u>	<u>133,126</u>	<u>133,126</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ 819</u>	<u>\$ 176</u>	<u>\$ 176</u>	<u>\$ (58,790)</u>	<u>\$ 176</u>	<u>\$ 176</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 December 31, 2025
(amounts expressed in thousands)

	FY2026					
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Water Sales	\$ 843,566	\$ 1,012,393	\$ 1,012,393	\$ 510,813	\$ 1,012,393	\$ 1,012,393
Sewer Sales	788,579	939,686	939,686	447,069	939,686	939,686
Penalties	(951)	0	0	(753)	0	0
Other	18,616	18,640	18,640	10,214	18,640	18,640
Total Operating Revenues	<u>1,649,810</u>	<u>1,970,720</u>	<u>1,970,720</u>	<u>967,343</u>	<u>1,970,720</u>	<u>1,970,720</u>
Operating Expenses						
Personnel	245,140	250,752	250,752	110,416	238,581	238,581
Supplies	82,290	96,461	96,471	34,183	96,858	96,858
Electricity and Gas	48,056	69,688	69,688	26,190	69,688	69,688
Contracts & Other Payments	299,816	431,104	436,781	136,958	435,985	435,985
Non-Capital Equipment	2,013	4,190	4,390	1,394	4,190	4,190
Total Operating Expenses	<u>677,315</u>	<u>852,194</u>	<u>858,081</u>	<u>309,142</u>	<u>845,301</u>	<u>845,301</u>
Operating Income (Loss)	<u>972,495</u>	<u>1,118,525</u>	<u>1,112,638</u>	<u>658,201</u>	<u>1,125,419</u>	<u>1,125,419</u>
Non-Operating Revenues (Expenses)						
Interest Income	52,588	50,000	50,000	27,951	50,000	50,000
Sale of Property, Mains & Scrap	2,439	740	740	147	740	740
Other	44,146	31,944	31,944	34,614	31,899	31,899
Impact Fees	37,591	25,000	25,000	17,566	25,000	25,000
CWA & TRA Contracts (Prin.&Int.)	(6,339)	(12,577)	(12,577)	(9,382)	(12,577)	(12,577)
Transfer from General Fund	0	0	0	45	45	45
Total Non-Operating Rev (Exp)	<u>130,425</u>	<u>95,107</u>	<u>95,107</u>	<u>70,941</u>	<u>95,107</u>	<u>95,107</u>
Income (Loss) Before Operating Transfers	<u>1,102,920</u>	<u>1,213,632</u>	<u>1,207,745</u>	<u>729,142</u>	<u>1,220,525</u>	<u>1,220,525</u>
Operating Transfers						
System Debt Service Transfer	561,466	599,974	599,974	371,754	587,674	587,674
CWA & TRA Contracts (P & I) Luce Bayou	16,326	17,970	17,970	8,514	17,970	17,970
Transfer to PIB - Water & Sewer	2,861	0	0	0	0	0
Transfer to Capital Project Fund	300,000	300,000	295,000	290,000	297,179	297,179
Pension Liability Prin & Int	8,233	8,375	8,375	645	8,375	8,375
Equipment Acquisition	83,936	132,188	132,024	23,336	131,684	131,684
Transfer to General Fund	3,464	16,352	16,352	3,244	16,352	16,352
Transfer to Storm Water	88,395	127,809	127,086	18,203	127,809	127,809
Transfer to Special Revenue	1,120	350	350	201	350	350
Total Operating Transfers	<u>1,065,801</u>	<u>1,203,018</u>	<u>1,197,131</u>	<u>715,897</u>	<u>1,187,393</u>	<u>1,187,393</u>
Net Current Activity						
Operating Fund Only	<u>\$ 37,119</u>	<u>\$ 10,615</u>	<u>\$ 10,615</u>	<u>\$ 13,245</u>	<u>\$ 33,133</u>	<u>\$ 33,133</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 December 31, 2025
(amounts expressed in thousands)

	FY2026					
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Interfund Services	\$ 0	\$ 600	\$ 600	\$ 0	\$ 300	\$ 300
Miscellaneous	6	15	15	3	16	16
Total Revenues	<u>6</u>	<u>615</u>	<u>615</u>	<u>3</u>	<u>316</u>	<u>316</u>
Expenditures						
Personnel	28,250	37,929	37,929	14,224	33,200	33,200
Supplies	689	1,076	1,076	352	1,095	1,095
Other Services	23,290	91,127	90,545	13,342	91,431	91,431
Capital Outlay	19,265	8,235	8,817	2,640	5,381	5,381
Total Expenditures	<u>71,494</u>	<u>138,367</u>	<u>138,367</u>	<u>30,558</u>	<u>131,108</u>	<u>131,108</u>
Net Current Activity	(71,488)	(137,752)	(137,752)	(30,555)	(130,792)	(130,792)
Other Financing Sources (Uses)						
Interest Income	22	130	130	347	694	694
Transfers In - CUS	88,395	127,809	127,809	18,203	127,809	127,809
Transfers In - DD&SRF	15,000	36,000	36,000	18,000	36,000	36,000
Transfers Out - Special Revenue Fund	0	(10,208)	(10,208)	(1,396)	(5,426)	(5,426)
Debt Service Principal	(4,407)	(2,188)	(2,188)	(426)	(2,188)	(2,188)
Transfer Out -Discretionary Debt	(15,199)	(15,682)	(15,682)	(4,378)	(15,682)	(15,682)
Total Other Financing Sources (Uses)	<u>83,811</u>	<u>135,861</u>	<u>135,861</u>	<u>30,349</u>	<u>141,208</u>	<u>141,208</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	12,323	(1,891)	(1,891)	(206)	10,416	10,416
Fund Balance, Beginning of Year	<u>0</u>	<u>12,323</u>	<u>12,323</u>	<u>12,323</u>	<u>12,323</u>	<u>12,323</u>
Fund Balance, End of Year	<u>\$ 12,323</u>	<u>\$ 10,432</u>	<u>\$ 10,432</u>	<u>\$ 12,117</u>	<u>\$ 22,739</u>	<u>\$ 22,739</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 December 31, 2025
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026		
				YTD	Controller's Projection	Finance Projection
Expenditures						
Capital Outlay	\$ 14,044	\$ 13,407	\$ 14,337	\$ 3,762	\$ 9,132	\$ 9,132
Supplies	0	1,350	1,350	0	1,350	1,350
Other Services	760	2,608	2,608	423	2,608	2,608
Total Expenditures	<u>14,804</u>	<u>17,365</u>	<u>18,295</u>	<u>4,185</u>	<u>13,091</u>	<u>13,091</u>
Net Current Activity	(14,804)	(17,365)	(18,295)	(4,185)	(13,091)	(13,091)
Other Financing Sources (Uses)						
Interest Income	2,808	1,000	1,000	2,992	5,000	5,000
Transfers In - General Fund	143,947	183,835	183,835	0	183,835	183,835
Transfers Out - Capital Projects	(70,620)	(149,100)	(148,170)	(31,084)	(148,170)	(148,170)
Transfers Out Ch380 Trans Other Fund	<u>(2,702)</u>	<u>(3,999)</u>	<u>(3,999)</u>	<u>(938)</u>	<u>(3,999)</u>	<u>(3,999)</u>
Total Other Financing Sources (Uses)	<u>73,433</u>	<u>31,736</u>	<u>32,666</u>	<u>(29,030)</u>	<u>36,667</u>	<u>36,667</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	58,629	14,371	14,371	(33,215)	23,576	23,576
Fund Balance, Beginning of Year	<u>116,194</u>	<u>174,823</u>	<u>174,823</u>	<u>174,823</u>	<u>174,823</u>	<u>174,823</u>
Fund Balance, End of Year	<u>\$ 174,823</u>	<u>\$ 189,194</u>	<u>\$ 189,194</u>	<u>\$ 141,608</u>	<u>\$ 198,399</u>	<u>\$ 198,399</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)	\$ 258,432	\$ 258,432	\$ 0
Less Street & Drainage Debt Service (General Fund)	<u>(74,597)</u>	<u>(74,597)</u>	<u>0</u>
Captured Revenues * (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>\$ 183,835</u>	<u>\$ 183,835</u>	<u>\$ 0</u>
Note: Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31) is \$3.749 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 December 31, 2025
(amounts expressed in thousands)

	FY2026					
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Drainage Charge Revenue *	\$ 102,015	\$ 107,200	\$ 107,200	\$ 52,517	\$ 107,200	\$ 107,200
Interfund Drainage Fee	7,824	7,818	7,818	3,914	7,818	7,818
Operating Recoveries & Refunds	(636)	2	2	(322)	2	2
Total Revenues	<u>109,203</u>	<u>115,020</u>	<u>115,020</u>	<u>56,109</u>	<u>115,020</u>	<u>115,020</u>
Expenditures						
Personnel	2,444	2,248	2,248	945	1,987	1,987
Supplies	107	75	75	3	75	75
Other Services	1,102	6,183	6,183	441	6,183	6,183
Capital Outlay	0	3	3	174	3	3
Total Expenditures	<u>3,653</u>	<u>8,509</u>	<u>8,509</u>	<u>1,563</u>	<u>8,247</u>	<u>8,247</u>
Net Current Activity	105,550	106,511	106,511	54,546	106,772	106,772
Other Financing Sources (Uses)						
Interest Income	9,630	6,000	6,000	5,743	10,000	10,000
Transfers Out - Comm'l Paper Agent Fees	(520)	(520)	(520)	(173)	(520)	(520)
Transfers Out - Capital Projects	(69,025)	(106,400)	(106,400)	(38,190)	(106,400)	(106,400)
Transfers Out - To Storm Water	(15,000)	(36,000)	(36,000)	(18,000)	(36,000)	(36,000)
Total Other Financing Sources (Uses)	<u>(74,915)</u>	<u>(136,920)</u>	<u>(136,920)</u>	<u>(50,620)</u>	<u>(132,920)</u>	<u>(132,920)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	30,635	(30,409)	(30,409)	3,926	(26,148)	(26,148)
Fund Balance, Beginning of Year	<u>239,223</u>	<u>269,858</u>	<u>269,858</u>	<u>269,858</u>	<u>269,858</u>	<u>269,858</u>
Fund Balance, End of Year	<u>\$ 269,858</u>	<u>\$ 239,449</u>	<u>\$ 239,449</u>	<u>\$ 273,784</u>	<u>\$ 243,711</u>	<u>\$ 243,711</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 December 31, 2025
(amounts expressed in thousands)

	FY2026					
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 548	\$ 1,142	\$ 1,142	\$ 112	\$ 842	\$ 842
Street Milling and Sales Earnings	541	300	300	249	300	300
Metro Intergovernmental Revenue	110,852	158,735	158,735	50,215	158,735	158,735
Operating Recoveries & Refunds	32	126	126	119	149	149
Miscellaneous/Other	42	60	60	1	60	60
Total Revenues	<u>112,015</u>	<u>160,363</u>	<u>160,363</u>	<u>50,696</u>	<u>160,086</u>	<u>160,086</u>
Expenditures						
Personnel	38,512	45,896	45,896	19,154	42,169	42,169
Supplies	11,357	11,910	11,810	5,566	11,524	11,524
Other Services	60,366	74,852	74,852	25,575	74,868	74,868
Capital Outlay	657	442	542	314	637	637
Total Expenditures	<u>110,892</u>	<u>133,100</u>	<u>133,100</u>	<u>50,609</u>	<u>129,199</u>	<u>129,199</u>
Net Current Activity	1,123	27,263	27,263	87	30,887	30,887
Other Financing Sources (Uses)						
Transfers Out - Debt Services	<u>0</u>	<u>(27,263)</u>	<u>(27,263)</u>	<u>0</u>	<u>(27,263)</u>	<u>(27,263)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(27,263)</u>	<u>(27,263)</u>	<u>0</u>	<u>(27,263)</u>	<u>(27,263)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	1,123	0	0	87	3,624	3,624
Fund Balance, Beginning of Year	<u>4,535</u>	<u>5,658</u>	<u>5,658</u>	<u>5,658</u>	<u>5,658</u>	<u>5,658</u>
Fund Balance, End of Year	<u>\$ 5,658</u>	<u>\$ 5,658</u>	<u>\$ 5,658</u>	<u>\$ 5,745</u>	<u>\$ 9,282</u>	<u>\$ 9,282</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 December 31, 2025
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
City Medical Plans	\$ 384,376	\$ 402,715	\$ 402,715	\$ 200,675	\$ 402,676	\$ 402,676
City Dental Plans	12,271	12,520	12,520	6,199	12,520	12,520
City Life Insurance Plans	9,144	9,741	9,741	4,601	9,741	9,741
Vision	3,597	3,737	3,737	1,785	3,737	3,737
Health Flexible Spending Account	5,203	5,369	5,369	3,210	5,369	5,369
Dependent Care Reimbursement	376	384	384	185	384	384
Operating Revenues	<u>414,967</u>	<u>434,467</u>	<u>434,467</u>	<u>216,654</u>	<u>434,428</u>	<u>434,428</u>
Operating Expenses						
Medicare Advantage	24,326	26,945	26,945	13,142	26,945	26,945
City Medical Plan Claims - Cigna	351,026	371,934	371,934	192,856	371,934	371,934
City Dental Plan Claims	12,272	13,550	13,550	6,199	13,550	13,550
Vision	3,717	4,453	4,453	2,144	4,453	4,453
City Life Insurance Plans	9,145	9,741	9,741	4,679	9,741	9,741
Administrative Costs	7,553	9,323	9,323	4,347	9,323	9,323
Health Flexible Spending Account	5,316	5,468	5,468	3,271	5,468	5,468
Dependent Care	380	387	387	187	387	387
Operating Expenses	<u>413,735</u>	<u>441,802</u>	<u>441,802</u>	<u>226,825</u>	<u>441,802</u>	<u>441,802</u>
Operating Income (Loss)	1,232	(7,335)	(7,335)	(10,171)	(7,374)	(7,374)
Non-Operating Revenues (Expenses)						
Interest Income	3,629	2,700	2,700	1,704	2,700	2,700
Prior Year Expense Recovery	36	0	0	0	0	0
Miscellaneous Revenue	644	0	0	39	39	39
Non-Operating Revenues (Expenses)	<u>4,309</u>	<u>2,700</u>	<u>2,700</u>	<u>1,743</u>	<u>2,739</u>	<u>2,739</u>
Net Income (Loss)	5,541	(4,635)	(4,635)	(8,428)	(4,635)	(4,635)
Net Assets, Beginning of Year	<u>38,093</u>	<u>43,634</u>	<u>43,634</u>	<u>43,634</u>	<u>43,634</u>	<u>43,634</u>
Net Assets, End of Year	<u>\$ 43,634</u>	<u>\$ 38,999</u>	<u>\$ 38,999</u>	<u>\$ 35,206</u>	<u>\$ 38,999</u>	<u>\$ 38,999</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 December 31, 2025
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 624	\$ 1,251	\$ 1,251	\$ 602	\$ 1,251	\$ 1,251
Operating Revenues	<u>624</u>	<u>1,251</u>	<u>1,251</u>	<u>602</u>	<u>1,251</u>	<u>1,251</u>
Operating Expenses						
Management Consulting Services	27	30	30	0	30	30
Claims Payment Services	99	120	120	38	120	120
Employee Medical Claims	830	1,010	1,010	408	1,010	1,010
Operating Expenses	<u>956</u>	<u>1,160</u>	<u>1,160</u>	<u>446</u>	<u>1,160</u>	<u>1,160</u>
Operating Income (Loss)	(332)	91	91	156	91	91
Non-Operating Revenues (Expenses)						
Interest Income	344	300	300	182	300	300
Miscellaneous Revenue	6	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>350</u>	<u>300</u>	<u>300</u>	<u>182</u>	<u>300</u>	<u>300</u>
Net Income (Loss)	18	391	391	338	391	391
Net Assets, Beginning of Year	<u>9,446</u>	<u>9,464</u>	<u>9,464</u>	<u>9,464</u>	<u>9,464</u>	<u>9,464</u>
Net Assets, End of Year	<u>\$ 9,464</u>	<u>\$ 9,855</u>	<u>\$ 9,855</u>	<u>\$ 9,802</u>	<u>\$ 9,855</u>	<u>\$ 9,855</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 December 31, 2025
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Interfund Legal Services	\$ 22,913	\$ 28,856	\$ 28,856	\$ 3,531	\$ 28,856	\$ 28,856
Interfund Insurance Fees	26,317	32,850	32,850	1,040	32,850	32,850
Other	0	0	0	167	0	0
Operating Revenues	<u>49,230</u>	<u>61,706</u>	<u>61,706</u>	<u>4,738</u>	<u>61,706</u>	<u>61,706</u>
Operating Expenses						
Personnel	11,285	11,997	11,997	5,619	11,997	11,997
Supplies	63	113	113	46	113	113
Services:						
Insurance Fees/Adm.	25,017	31,746	31,746	679	31,746	31,746
Claims and Judgments	8,358	9,384	9,384	1,475	9,384	9,384
Other Services	4,507	8,467	8,467	1,359	8,467	8,467
Operating Expenses	<u>49,230</u>	<u>61,706</u>	<u>61,706</u>	<u>9,178</u>	<u>61,706</u>	<u>61,706</u>
Operating Income (Loss)	0	0	0	(4,440)	0	0
Net Income (Loss)	0	0	0	(4,440)	0	0
Net Assets, Beginning of Year	0	0	0	0	0	0
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (4,440)</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 December 31, 2025
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 34,485	\$ 37,856	\$ 37,856	\$ 15,593	\$ 37,856	\$ 37,856
Operating Revenues	<u>34,485</u>	<u>37,856</u>	<u>37,856</u>	<u>15,593</u>	<u>37,856</u>	<u>37,856</u>
Operating Expenses						
Personnel	7,844	7,920	7,920	3,495	7,920	7,920
Supplies	34	63	63	11	63	63
Current Year Claims	28,121	31,379	30,848	12,726	30,820	30,820
Services	1,279	1,659	2,180	500	2,207	2,207
Capital Outlay	158	332	339	225	340	340
Non-Capital Outlay	1	0	3	3	3	3
Operating Expenses	<u>37,437</u>	<u>41,353</u>	<u>41,353</u>	<u>16,960</u>	<u>41,353</u>	<u>41,353</u>
Operating Income (Loss)	(2,952)	(3,497)	(3,497)	(1,367)	(3,497)	(3,497)
Non-Operating Revenues (Expenses)						
Interest Income	83	50	50	27	50	50
Other	2,869	3,447	3,447	1,340	3,447	3,447
Non-Operating Revenues (Expenses)	<u>2,952</u>	<u>3,497</u>	<u>3,497</u>	<u>1,367</u>	<u>3,497</u>	<u>3,497</u>
Net Income (Loss)	0	0	0	0	0	0
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>0</u>	\$ <u>0</u>	\$ <u>0</u>

About the Fund:

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

Asset Forfeiture Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 4,607	\$ 2,000	\$ 2,000	\$ 2,704	\$ 3,000	\$ 3,000
Interest Income	327	41	41	180	291	291
Total Revenues	<u>4,934</u>	<u>2,041</u>	<u>2,041</u>	<u>2,884</u>	<u>3,291</u>	<u>3,291</u>
Expenditures						
Personnel	2,484	3,140	3,125	1,373	3,140	3,140
Supplies	452	498	621	182	616	616
Other Services	1,273	945	961	170	945	945
Capital Purchases	165	0	65	0	0	0
Non-Capital Purchases	0	5,417	5,228	13	5,299	5,299
Total Expenditures	<u>4,374</u>	<u>10,000</u>	<u>10,000</u>	<u>1,738</u>	<u>10,000</u>	<u>10,000</u>
Net Current Activity	560	(7,959)	(7,959)	1,147	(6,709)	(6,709)
Fund Balance, Beginning of Year	<u>8,307</u>	<u>8,867</u>	<u>8,867</u>	<u>8,867</u>	<u>8,867</u>	<u>8,867</u>
Fund Balance, End of Year	<u>\$ 8,867</u>	<u>\$ 908</u>	<u>\$ 908</u>	<u>\$ 10,014</u>	<u>\$ 2,158</u>	<u>\$ 2,158</u>

Auto Dealers Special Revenue Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	\$ 2,780	\$ 2,808	\$ 2,808	\$ 1,312	\$ 2,808	\$ 2,808
Vehicle Storage Notification	290	309	309	136	309	309
Vehicle Auction Fees	366	340	340	188	340	340
Interest Income	583	565	565	340	565	565
Other	9,009	8,569	8,569	3,539	8,569	8,569
Total Revenues	<u>13,028</u>	<u>12,591</u>	<u>12,591</u>	<u>5,517</u>	<u>12,591</u>	<u>12,591</u>
Expenditures						
Personnel	4,820	5,487	5,487	2,881	5,487	5,487
Supplies	380	478	478	371	478	478
Other Services	2,239	2,745	2,745	1,115	2,745	2,745
Capital Purchases	288	1,900	1,900	522	1,900	1,900
Total Expenditures	<u>7,727</u>	<u>10,610</u>	<u>10,610</u>	<u>4,889</u>	<u>10,610</u>	<u>10,610</u>
Other Financing Sources (Uses)						
Transfers Out	(2,904)	(2,750)	(2,750)	(1,498)	(2,750)	(2,750)
Total Other Financing Sources (Uses)	<u>(2,904)</u>	<u>(2,750)</u>	<u>(2,750)</u>	<u>(1,498)</u>	<u>(2,750)</u>	<u>(2,750)</u>
Net Current Activity	2,397	(769)	(769)	(870)	(769)	(769)
Fund Balance, Beginning of Year	<u>14,245</u>	<u>16,642</u>	<u>16,642</u>	<u>16,642</u>	<u>16,642</u>	<u>16,642</u>
Fund Balance, End of Year	<u>\$ 16,642</u>	<u>\$ 15,873</u>	<u>\$ 15,873</u>	<u>\$ 15,772</u>	<u>\$ 15,873</u>	<u>\$ 15,873</u>

BARC Special Revenue Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026 YTD	Controller's Projection	Finance Projection
Revenues						
Licenses & Fees	\$ 1,022	\$ 987	987	\$ 484	\$ 987	\$ 987
Interest	12	10	10	14	14	14
Animal Adoption	182	155	155	55	151	151
Contributions	217	200	200	163	200	200
Other Revenue	27	0	0	0	0	0
Total Revenues	<u>1,460</u>	<u>1,352</u>	<u>1,352</u>	<u>716</u>	<u>1,352</u>	<u>1,352</u>
Expenditures						
Personnel	10,228	10,572	10,572	5,525	10,572	10,572
Supplies	1,277	1,238	1,233	697	1,233	1,233
Other Services	3,861	3,943	3,943	1,434	3,968	3,968
Capital Outlay	189	280	284	4	284	284
Non-Capital Outlay	9	0	1	1	1	1
Total Expenditures	<u>15,564</u>	<u>16,033</u>	<u>16,033</u>	<u>7,661</u>	<u>16,058</u>	<u>16,058</u>
Net Current Activity	(14,104)	(14,681)	(14,681)	(6,945)	(14,706)	(14,706)
Other Financing Sources (Uses)						
Operating Transfers - In	14,546	13,474	13,474	6,762	13,499	13,499
Total Other Financing Sources (Uses)	<u>14,546</u>	<u>13,474</u>	<u>13,474</u>	<u>6,762</u>	<u>13,499</u>	<u>13,499</u>
Net Current Activity	442	(1,207)	(1,207)	(183)	(1,207)	(1,207)
Fund Balance, Beginning of Year	1,380	1,822	1,822	1,822	1,822	1,822
Fund Balance, End of Year	<u>\$ 1,822</u>	<u>\$ 615</u>	<u>\$ 615</u>	<u>\$ 1,639</u>	<u>\$ 615</u>	<u>\$ 615</u>

Bayou Greenway 2020 Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026 YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 720	\$ 908	\$ 908	\$ 0	\$ 908	\$ 908
Interest	57	51	51	24	51	51
Total Revenues	<u>777</u>	<u>959</u>	<u>959</u>	<u>24</u>	<u>959</u>	<u>959</u>
Expenditures						
Personnel	947	1,191	1,191	447	1,191	1,191
Supplies	22	41	41	0	41	41
Other Services	29	35	35	10	35	35
Total Expenditures	<u>998</u>	<u>1,267</u>	<u>1,267</u>	<u>457</u>	<u>1,267</u>	<u>1,267</u>
Net Current Activity	(221)	(308)	(308)	(433)	(308)	(308)
Fund Balance, Beginning of Year	1,713	1,492	1,492	1,492	1,492	1,492
Fund Balance, End of Year	<u>\$ 1,492</u>	<u>\$ 1,184</u>	<u>\$ 1,184</u>	<u>\$ 1,059</u>	<u>\$ 1,184</u>	<u>\$ 1,184</u>

Building Inspection Special Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Permits and Licenses	\$ 78,725	\$ 79,522	\$ 79,522	\$ 38,737	\$ 79,057	\$ 79,057
Charges for Services	20,199	22,802	22,802	11,602	23,884	23,884
Other	4,359	5,640	5,640	2,228	5,222	5,222
Interest Income	704	435	435	308	474	474
Total Revenues	<u>103,987</u>	<u>108,399</u>	<u>108,399</u>	<u>52,875</u>	<u>108,637</u>	<u>108,637</u>
Expenditures						
Personnel	75,082	81,969	81,969	37,699	79,971	79,971
Supplies	273	379	379	113	289	289
Other Services	24,684	30,858	30,835	10,322	29,250	29,250
Capital Outlay	3,016	3,536	3,559	0	3,762	3,762
Non-Capital Outlay	465	329	329	11	448	448
Total Expenditures	<u>103,520</u>	<u>117,071</u>	<u>117,071</u>	<u>48,145</u>	<u>113,719</u>	<u>113,719</u>
Net Current Activity	467	(8,672)	(8,672)	4,730	(5,082)	(5,082)
Other Financing Sources (Uses)						
Debt Service Principal	(1,816)	(1,836)	(1,836)	(484)	(1,836)	(1,836)
Operating Transfers Out	(3,116)	(4,115)	(4,115)	(4,116)	(4,115)	(4,115)
Operating Transfer In	39	10,208	10,208	1,396	5,476	5,476
Total Other Financing Sources (Uses)	<u>(4,893)</u>	<u>4,257</u>	<u>4,257</u>	<u>(3,204)</u>	<u>(475)</u>	<u>(475)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	(4,426)	(4,415)	(4,415)	1,526	(5,557)	(5,557)
Fund Balance, Beginning of Year	<u>18,240</u>	<u>13,814</u>	<u>13,814</u>	<u>13,814</u>	<u>13,814</u>	<u>13,814</u>
Fund Balance, End of Year	<u>\$ 13,814</u>	<u>\$ 9,399</u>	<u>\$ 9,399</u>	<u>\$ 15,340</u>	<u>\$ 8,257</u>	<u>\$ 8,257</u>

Cable Television Special Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,241	\$ 2,974	\$ 2,974	\$ 547	\$ 2,974	\$ 2,974
Total Revenues	<u>3,241</u>	<u>2,974</u>	<u>2,974</u>	<u>547</u>	<u>2,974</u>	<u>2,974</u>
Expenditures						
Maintenance and Operations	3,229	3,645	3,722	700	3,722	3,722
Capital Purchases	1,172	1,221	1,144	14	1,144	1,144
Total Expenditures	<u>4,401</u>	<u>4,866</u>	<u>4,866</u>	<u>713</u>	<u>4,866</u>	<u>4,866</u>
Net Current Activity	(1,160)	(1,892)	(1,892)	(166)	(1,892)	(1,892)
Fund Balance, Beginning of Year	<u>4,769</u>	<u>3,609</u>	<u>3,609</u>	<u>3,609</u>	<u>3,609</u>	<u>3,609</u>
Fund Balance, End of Year	<u>\$ 3,609</u>	<u>\$ 1,717</u>	<u>\$ 1,717</u>	<u>\$ 3,443</u>	<u>\$ 1,717</u>	<u>\$ 1,717</u>

Child Safety Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026 YTD	Controller's Projection	Finance Projection
Revenues						
Interest on Investments	\$ 28	\$ 34	\$ 34	\$ 18	\$ 34	\$ 34
Municipal Courts Collections	2,451	2,331	2,331	996	2,331	2,331
Harris County Collections	774	760	760	328	760	760
Total Revenues	<u>3,253</u>	<u>3,124</u>	<u>3,124</u>	<u>1,342</u>	<u>3,124</u>	<u>3,124</u>
Expenditures						
School Crossing Guard Program	<u>3,183</u>	<u>3,124</u>	<u>3,124</u>	<u>690</u>	<u>3,124</u>	<u>3,124</u>
Total Expenditures	<u>3,183</u>	<u>3,124</u>	<u>3,124</u>	<u>690</u>	<u>3,124</u>	<u>3,124</u>
Net Current Activity	70	0	0	652	0	0
Fund Balance, Beginning of Year	<u>59</u>	<u>129</u>	<u>129</u>	<u>129</u>	<u>129</u>	<u>129</u>
Fund Balance, End of Year	<u>\$ 129</u>	<u>\$ 129</u>	<u>\$ 129</u>	<u>\$ 781</u>	<u>\$ 129</u>	<u>\$ 129</u>

Container Lease Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026 YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 5,036	\$ 5,600	\$ 5,600	\$ 2,753	\$ 5,600	\$ 5,600
Interest Income	<u>171</u>	<u>144</u>	<u>144</u>	<u>136</u>	<u>144</u>	<u>144</u>
Total Revenues	<u>5,207</u>	<u>5,744</u>	<u>5,744</u>	<u>2,888</u>	<u>5,744</u>	<u>5,744</u>
Expenditures						
Personnel	723	876	876	312	876	876
Supplies	17	111	111	10	111	111
Other Services	450	486	486	15	486	486
Capital Outlay	<u>71</u>	<u>2,500</u>	<u>2,500</u>	<u>571</u>	<u>2,500</u>	<u>2,500</u>
Total Expenditures	<u>1,261</u>	<u>3,973</u>	<u>3,973</u>	<u>908</u>	<u>3,973</u>	<u>3,973</u>
Other Financing Sources (uses)						
Transfers out	<u>(680)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>(680)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	3,266	1,771	1,771	1,980	1,771	1,771
Fund Balance, Beginning of Year	<u>2,867</u>	<u>6,133</u>	<u>6,133</u>	<u>6,133</u>	<u>6,133</u>	<u>6,133</u>
Fund Balance, End of Year	<u>\$ 6,133</u>	<u>\$ 7,904</u>	<u>\$ 7,904</u>	<u>\$ 8,113</u>	<u>\$ 7,904</u>	<u>\$ 7,904</u>

Contractor Responsibility Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026		Finance Projection
				YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 1,190	\$ 1,321	\$ 1,321	\$ 556	\$ 1,321	\$ 1,321
Total Revenues	<u>1,190</u>	<u>1,321</u>	<u>1,321</u>	<u>556</u>	<u>1,321</u>	<u>1,321</u>
Expenditures						
Personnel	144	190	190	94	190	190
Supplies	0	1	1	0	1	1
Other Services	206	119	119	89	119	119
Debt Services and Other Uses	630	630	630	230	630	630
Total Expenditures	<u>980</u>	<u>940</u>	<u>940</u>	<u>414</u>	<u>940</u>	<u>940</u>
Net Current Activity	210	381	381	143	381	381
Fund Balance, Beginning of Year	<u>2,125</u>	<u>2,335</u>	<u>2,335</u>	<u>2,335</u>	<u>2,335</u>	<u>2,335</u>
Fund Balance, End of Year	<u>\$ 2,335</u>	<u>\$ 2,716</u>	<u>\$ 2,716</u>	<u>\$ 2,478</u>	<u>\$ 2,716</u>	<u>\$ 2,716</u>

Essential Public Health Services Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026		Finance Projection
				YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 10,587	\$ 9,030	\$ 9,030	\$ 827	\$ 9,030	\$ 9,030
Total Revenues	<u>10,587</u>	<u>9,030</u>	<u>9,030</u>	<u>827</u>	<u>9,030</u>	<u>9,030</u>
Expenditures						
Personnel	10,100	18,623	16,123	5,848	18,623	18,623
Supplies	404	486	415	109	415	415
Other Services	3,695	4,386	6,957	3,181	6,957	6,957
Non-Capital Purchases	0	4	4	0	4	4
Capital Purchases	38	0	0	0	0	0
Total Expenditures	<u>14,237</u>	<u>23,499</u>	<u>23,499</u>	<u>9,138</u>	<u>25,999</u>	<u>25,999</u>
Net Current Activity	(3,650)	(14,469)	(14,469)	(8,311)	(16,969)	(16,969)
Fund Balance, Beginning of Year	<u>48,297</u>	<u>44,647</u>	<u>44,647</u>	<u>44,647</u>	<u>44,647</u>	<u>44,647</u>
Fund Balance, End of Year	<u>\$ 44,647</u>	<u>\$ 30,178</u>	<u>\$ 30,178</u>	<u>\$ 36,336</u>	<u>\$ 27,678</u>	<u>\$ 27,678</u>

Forensic Transition Special Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025	Adopted	Current	FY2026	Controller's	Finance
	Actual	Budget	Budget	YTD	Projection	Projection
Revenues						
Police Services	\$ 348	\$ 300	\$ 300	\$ 33	\$ 300	\$ 300
Total Revenues	<u>348</u>	<u>300</u>	<u>300</u>	<u>33</u>	<u>300</u>	<u>300</u>
Expenditures						
Personnel	341	295	295	56	295	295
Other Services	<u>6</u>	<u>5</u>	<u>5</u>	<u>2</u>	<u>5</u>	<u>5</u>
Total Expenditures	<u>347</u>	<u>300</u>	<u>300</u>	<u>58</u>	<u>300</u>	<u>300</u>
Net Current Activity	1	0	0	(25)	0	0
Fund Balance, Beginning of Year	<u>45</u>	<u>46</u>	<u>46</u>	<u>46</u>	<u>46</u>	<u>46</u>
Fund Balance, End of Year	<u>\$ 46</u>	<u>\$ 46</u>	<u>\$ 46</u>	<u>\$ 21</u>	<u>\$ 46</u>	<u>\$ 46</u>

Health Special Revenue Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025	Adopted	Current	FY2026	Controller's	Finance
	Actual	Budget	Budget	YTD	Projection	Projection
Revenues						
Current Revenues	\$ 5,081	\$ 7,399	\$ 7,399	\$ 2,841	\$ 7,399	\$ 7,399
Total Revenues	<u>5,081</u>	<u>7,399</u>	<u>7,399</u>	<u>2,841</u>	<u>7,399</u>	<u>7,399</u>
Expenditures						
Personnel	4,967	4,399	4,399	2,330	4,399	4,399
Supplies	241	184	184	105	184	184
Other Services	3,576	5,003	5,003	1,269	4,986	4,986
Non-Capital Purchases	0	70	70	0	70	70
Capital Purchases	<u>16</u>	<u>547</u>	<u>547</u>	<u>0</u>	<u>474</u>	<u>474</u>
Total Expenditures	<u>8,800</u>	<u>10,203</u>	<u>10,203</u>	<u>3,703</u>	<u>10,113</u>	<u>10,113</u>
Operating Transfers						
Operating Transfers In (Out)	<u>2,503</u>	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>400</u>
Total Operating Transfers	<u>2,503</u>	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>400</u>
Net Current Activity	(1,216)	(2,404)	(2,404)	(862)	(2,314)	(2,314)
Fund Balance, Beginning of Year	<u>3,530</u>	<u>2,314</u>	<u>2,314</u>	<u>2,314</u>	<u>2,314</u>	<u>2,314</u>
Fund Balance, End of Year	<u>\$ 2,314</u>	<u>\$ (90)</u>	<u>\$ (90)</u>	<u>\$ 1,452</u>	<u>\$ 0</u>	<u>\$ 0</u>

Historic Preservation Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2026					
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 85	\$ 80	\$ 80	\$ 50	\$ 80	\$ 80
Charges for Services	<u>503</u>	<u>350</u>	<u>350</u>	<u>252</u>	<u>350</u>	<u>350</u>
Total Revenues	<u>588</u>	<u>430</u>	<u>430</u>	<u>303</u>	<u>430</u>	<u>430</u>
Expenditures						
Supplies & Other Services	<u>257</u>	<u>439</u>	<u>439</u>	<u>42</u>	<u>439</u>	<u>439</u>
Total Expenditures	<u>257</u>	<u>439</u>	<u>439</u>	<u>42</u>	<u>439</u>	<u>439</u>
Net Current Activity	331	(9)	(9)	260	(9)	(9)
Fund Balance, Beginning of Year	<u>2,200</u>	<u>2,531</u>	<u>2,531</u>	<u>2,531</u>	<u>2,531</u>	<u>2,531</u>
Fund Balance, End of Year	\$ <u>2,531</u>	\$ <u>2,522</u>	\$ <u>2,522</u>	\$ <u>2,791</u>	\$ <u>2,522</u>	\$ <u>2,522</u>

Houston Emergency Center Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2026					
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 29,627	\$ 29,620	\$ 29,620	\$ 12,438	\$ 29,620	\$ 29,620
Total Revenues	<u>29,627</u>	<u>29,620</u>	<u>29,620</u>	<u>12,438</u>	<u>29,620</u>	<u>29,620</u>
Expenditures						
Maintenance and Operations	<u>30,497</u>	<u>32,098</u>	<u>32,098</u>	<u>13,414</u>	<u>32,098</u>	<u>32,098</u>
Total Expenditures	<u>30,497</u>	<u>32,098</u>	<u>32,098</u>	<u>13,414</u>	<u>32,098</u>	<u>32,098</u>
Net Current Activity	(870)	(2,478)	(2,478)	(976)	(2,478)	(2,478)
Fund Balance, Beginning of Year	<u>3,919</u>	<u>3,049</u>	<u>3,049</u>	<u>3,049</u>	<u>3,049</u>	<u>3,049</u>
Fund Balance, End of Year	\$ <u>3,049</u>	\$ <u>571</u>	\$ <u>571</u>	\$ <u>2,073</u>	\$ <u>571</u>	\$ <u>571</u>

Houston Opioid Abatement Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2026					
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Revenues	\$ 2,092	\$ 428	\$ 428	\$ 0	\$ 428	\$ 428
Interest Income	104	75	75	83	75	75
Total Revenues	<u>2,196</u>	<u>503</u>	<u>503</u>	<u>83</u>	<u>503</u>	<u>503</u>
Expenses						
Personnel	25	515	515	36	515	515
Supplies	27	289	289	0	289	289
Other Services	239	1,544	1,544	124	1,544	1,544
Non-Capital Outlay	0	12	12	0	12	12
Total Expenses	<u>291</u>	<u>2,360</u>	<u>2,360</u>	<u>160</u>	<u>2,360</u>	<u>2,360</u>
Net Current Activity	<u>1,905</u>	<u>(1,857)</u>	<u>(1,857)</u>	<u>(77)</u>	<u>(1,857)</u>	<u>(1,857)</u>
Fund Balance, Beginning of Year	<u>2,516</u>	<u>4,421</u>	<u>4,421</u>	<u>4,421</u>	<u>4,421</u>	<u>4,421</u>
Fund Balance, End of Year	\$ <u>4,421</u>	\$ <u>2,564</u>	\$ <u>2,564</u>	\$ <u>4,344</u>	\$ <u>2,564</u>	\$ <u>2,564</u>

Houston Transtar Center Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Grant Awards	\$ 2,140	\$ 2,239	\$ 2,239	\$ 954	\$ 2,164	\$ 2,164
Other Service Charges	1,004	959	959	504	959	959
Interest Income	147	50	50	90	125	125
Total Revenues	<u>3,291</u>	<u>3,248</u>	<u>3,248</u>	<u>1,548</u>	<u>3,248</u>	<u>3,248</u>
Expenditures						
Maintenance and Operations	<u>2,736</u>	<u>3,596</u>	<u>3,596</u>	<u>1,178</u>	<u>3,419</u>	<u>3,419</u>
Total Expenditures	<u>2,736</u>	<u>3,596</u>	<u>3,596</u>	<u>1,178</u>	<u>3,419</u>	<u>3,419</u>
Net Current Activity	555	(348)	(348)	370	(171)	(171)
Fund Balance, Beginning of Year	<u>3,984</u>	<u>4,539</u>	<u>4,539</u>	<u>4,539</u>	<u>4,539</u>	<u>4,539</u>
Fund Balance, End of Year	\$ <u>4,539</u>	\$ <u>4,191</u>	\$ <u>4,191</u>	\$ <u>4,909</u>	\$ <u>4,368</u>	\$ <u>4,368</u>

Human Trafficking Response and Recovery Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Revenue	\$ 0	\$ 0	\$ 0	\$ 196	\$ 210	\$ 210
Interest Income	0	0	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>196</u>	<u>210</u>	<u>210</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	0	0	0	0	0	0
Non-Capital Outlay	0	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	0	0	0	196	210	210
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 196</u>	<u>\$ 210</u>	<u>\$ 210</u>

Laboratory Operations and Maintenance Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 513	\$ 522	\$ 522	\$ 373	\$ 522	\$ 522
Total Revenues	<u>513</u>	<u>522</u>	<u>522</u>	<u>373</u>	<u>522</u>	<u>522</u>
Expenditures						
Supplies	160	181	181	95	181	181
Other Services	242	419	419	57	419	419
Total Expenditures	<u>402</u>	<u>600</u>	<u>600</u>	<u>152</u>	<u>600</u>	<u>600</u>
Net Current Activity	111	(78)	(78)	221	(78)	(78)
Fund Balance, Beginning of Year	<u>393</u>	<u>504</u>	<u>504</u>	<u>504</u>	<u>504</u>	<u>504</u>
Fund Balance, End of Year	<u>\$ 504</u>	<u>\$ 426</u>	<u>\$ 426</u>	<u>\$ 725</u>	<u>\$ 426</u>	<u>\$ 426</u>

Local Youth Diversion Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 733	\$ 706	\$ 706	\$ 395	\$ 706	\$ 706
Total Revenues	<u>733</u>	<u>706</u>	<u>706</u>	<u>395</u>	<u>706</u>	<u>706</u>
Expenditures						
Personnel	386	730	730	249	730	730
Supplies	9	15	15	6	15	15
Other Services and Charges	39	39	39	10	39	39
Non Capital Purchases	0	1	1	0	1	1
Total Expenditures	<u>434</u>	<u>785</u>	<u>785</u>	<u>265</u>	<u>785</u>	<u>785</u>
Net Current Activity	299	(79)	(79)	130	(79)	(79)
Fund Balance, Beginning of Year	<u>1,626</u>	<u>1,925</u>	<u>1,925</u>	<u>1,925</u>	<u>1,925</u>	<u>1,925</u>
Fund Balance, End of Year	<u>\$ 1,925</u>	<u>\$ 1,846</u>	<u>\$ 1,846</u>	<u>\$ 2,055</u>	<u>\$ 1,846</u>	<u>\$ 1,846</u>

Maintenance Renewal and Replacement Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 135	\$ 135	\$ 135	\$ 216	\$ 216	\$ 216
Total Revenues	<u>135</u>	<u>135</u>	<u>135</u>	<u>216</u>	<u>216</u>	<u>216</u>
Expenses						
Personnel	7,996	8,170	8,170	3,219	8,170	8,170
Supplies	784	929	929	141	929	929
Other Services	30,543	34,821	34,821	7,643	34,818	34,818
Capital Purchases	66	0	0	0	0	0
Non-Capital Purchases	0	5	5	8	8	8
Total Expenses	<u>39,389</u>	<u>43,925</u>	<u>43,925</u>	<u>11,011</u>	<u>43,925</u>	<u>43,925</u>
Operating Transfers						
Operating Transfers In	<u>44,737</u>	<u>50,094</u>	<u>50,094</u>	<u>25,065</u>	<u>50,094</u>	<u>50,094</u>
Total Operating Transfers	<u>44,737</u>	<u>50,094</u>	<u>50,094</u>	<u>25,065</u>	<u>50,094</u>	<u>50,094</u>
Net Current Activity	5,483	6,304	6,304	14,270	6,385	6,385
Fund Balance, Beginning of Year	<u>1,410</u>	<u>6,893</u>	<u>6,893</u>	<u>6,893</u>	<u>6,893</u>	<u>6,893</u>
Fund Balance, End of Year	<u>\$ 6,893</u>	<u>\$ 13,197</u>	<u>\$ 13,197</u>	<u>\$ 21,163</u>	<u>\$ 13,278</u>	<u>\$ 13,278</u>

Municipal Court Building Security Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 679	\$ 592	\$ 592	\$ 369	\$ 592	\$ 592
Total Revenues	<u>679</u>	<u>592</u>	<u>592</u>	<u>369</u>	<u>592</u>	<u>592</u>
Expenditures						
Personnel	14	16	16	2	16	16
Other Services	452	497	497	(1)	497	497
Total Expenditures	<u>466</u>	<u>513</u>	<u>513</u>	<u>1</u>	<u>513</u>	<u>513</u>
Net Current Activity	213	79	79	367	79	79
Fund Balance, Beginning of Year	<u>934</u>	<u>1,147</u>	<u>1,147</u>	<u>1,147</u>	<u>1,147</u>	<u>1,147</u>
Fund Balance, End of Year	<u>\$ 1,147</u>	<u>\$ 1,226</u>	<u>\$ 1,226</u>	<u>\$ 1,514</u>	<u>\$ 1,226</u>	<u>\$ 1,226</u>

Municipal Court Technology Fee Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Court Fines	\$ 536	\$ 530	\$ 530	\$ 286	\$ 530	\$ 530
Interest Income	44	40	40	21	40	40
Misc.	100	300	300	0	300	300
Total Revenues	<u>680</u>	<u>870</u>	<u>870</u>	<u>307</u>	<u>870</u>	<u>870</u>
Expenditures						
Supplies	0	10	10	0	10	10
Other Services	990	1,423	1,423	731	1,423	1,423
Equipment	0	130	130	0	130	130
Total Expenditures	<u>990</u>	<u>1,563</u>	<u>1,563</u>	<u>731</u>	<u>1,563</u>	<u>1,563</u>
Net Current Activity	(310)	(693)	(693)	(424)	(693)	(693)
Fund Balance, Beginning of Year	<u>1,607</u>	<u>1,297</u>	<u>1,297</u>	<u>1,297</u>	<u>1,297</u>	<u>1,297</u>
Fund Balance, End of Year	<u>\$ 1,297</u>	<u>\$ 604</u>	<u>\$ 604</u>	<u>\$ 873</u>	<u>\$ 604</u>	<u>\$ 604</u>

Municipal Jury Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Jury Revenue	\$ 14	\$ 14	\$ 14	\$ 8	\$ 14	\$ 14
Total Revenues	<u>14</u>	<u>14</u>	<u>14</u>	<u>8</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	14	14	8	14	14
Fund Balance, Beginning of Year	<u>49</u>	<u>63</u>	<u>63</u>	<u>63</u>	<u>63</u>	<u>63</u>
Fund Balance, End of Year	<u>\$ 63</u>	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ 71</u>	<u>\$ 77</u>	<u>\$ 77</u>

ParkHouston Special Revenue Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Parking Violations	\$ 10,356	\$ 10,096	\$ 10,096	\$ 4,491	\$ 10,096	\$ 10,096
Parking Fees	9,361	9,690	9,690	4,273	9,690	9,690
Permit Fees	252	279	279	130	279	279
Other Revenue	25	46	46	27	46	46
Interest Income	211	122	122	104	122	122
Total Revenues	<u>20,205</u>	<u>20,233</u>	<u>20,233</u>	<u>9,025</u>	<u>20,233</u>	<u>20,233</u>
Expenses						
Personnel	7,543	7,799	7,799	3,848	7,811	7,811
Supplies	342	415	415	87	415	415
Other Services	6,488	7,280	7,274	3,713	7,262	7,262
Capital Outlay	3	0	6	6	6	6
Total Expenses	<u>14,376</u>	<u>15,494</u>	<u>15,494</u>	<u>7,654</u>	<u>15,494</u>	<u>15,494</u>
Net Current Activity	5,829	4,739	4,739	1,371	4,739	4,739
Other Financing Sources (Uses)						
Transfers (to) from Special	(325)	(325)	(325)	(325)	(325)	(325)
Operating Transfers - In (Out)	(4,500)	(3,100)	(3,100)	0	(3,100)	(3,100)
Transfers for Interest	(1,075)	(941)	(941)	0	(941)	(941)
Total Other Financing Sources (Uses)	<u>(5,900)</u>	<u>(4,366)</u>	<u>(4,366)</u>	<u>(325)</u>	<u>(4,366)</u>	<u>(4,366)</u>
Net Current Activity	(71)	373	373	1,046	373	373
Fund Balance, Beginning of Year	<u>2,351</u>	<u>2,280</u>	<u>2,280</u>	<u>2,280</u>	<u>2,280</u>	<u>2,280</u>
Fund Balance, End of Year	<u>\$ 2,280</u>	<u>\$ 2,653</u>	<u>\$ 2,653</u>	<u>\$ 3,326</u>	<u>\$ 2,653</u>	<u>\$ 2,653</u>

Parks Golf Special Revenue Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 3,831	\$ 3,983	\$ 3,983	\$ 2,087	\$ 3,983	\$ 3,983
Rental of Property	962	1,145	1,145	627	1,145	1,145
Interest Income	59	46	46	28	46	46
Golf	3,698	3,585	3,585	1,874	3,585	3,585
Other	39	40	40	55	40	40
Total Revenues	<u>8,589</u>	<u>8,799</u>	<u>8,799</u>	<u>4,671</u>	<u>8,799</u>	<u>8,799</u>
Expenses						
Personnel	4,688	4,859	4,859	2,063	4,859	4,859
Supplies	1,496	1,320	1,320	887	1,320	1,320
Other Services	2,173	2,326	2,326	1,307	2,326	2,326
Total Expenses	<u>8,357</u>	<u>8,505</u>	<u>8,505</u>	<u>4,257</u>	<u>8,505</u>	<u>8,505</u>
Operating Transfers						
Operating Transfers Out	(704)	(704)	(704)	0	(704)	(704)
Total Operating Transfers	<u>(704)</u>	<u>(704)</u>	<u>(704)</u>	<u>0</u>	<u>(704)</u>	<u>(704)</u>
Net Current Activity	(472)	(410)	(410)	415	(410)	(410)
Fund Balance, Beginning of Year	<u>2,245</u>	<u>1,773</u>	<u>1,773</u>	<u>1,773</u>	<u>1,773</u>	<u>1,773</u>
Fund Balance, End of Year	<u>\$ 1,773</u>	<u>\$ 1,363</u>	<u>\$ 1,363</u>	<u>\$ 2,188</u>	<u>\$ 1,363</u>	<u>\$ 1,363</u>

Park Special Revenue Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 688	\$ 660	\$ 660	\$ 294	\$ 660	\$ 660
Facility Admissions/User Fees	159	190	190	57	190	190
Program Fees	415	387	387	160	387	387
Rental of Property	490	567	567	222	567	567
Licenses and Permits	161	183	183	49	183	183
Interest Income	172	145	145	100	145	145
Tennis	238	202	202	149	202	202
Other	896	869	869	205	869	869
Total Revenues	<u>3,219</u>	<u>3,203</u>	<u>3,203</u>	<u>1,236</u>	<u>3,203</u>	<u>3,203</u>
Expenses						
Personnel	1,042	1,135	1,135	430	1,135	1,135
Supplies	352	986	986	21	986	986
Other Services	1,542	2,106	2,106	364	2,106	2,106
Capital Outlay	0	60	60	0	60	60
Total Expenses	<u>2,936</u>	<u>4,287</u>	<u>4,287</u>	<u>815</u>	<u>4,287</u>	<u>4,287</u>
Operating Transfers						
Operating Transfers (In)	300	300	300	0	300	300
Total Operating Transfers	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>	<u>300</u>
Net Current Activity	583	(784)	(784)	421	(784)	(784)
Fund Balance, Beginning of Year	<u>3,329</u>	<u>3,912</u>	<u>3,912</u>	<u>3,912</u>	<u>3,912</u>	<u>3,912</u>
Fund Balance, End of Year	<u>\$ 3,912</u>	<u>\$ 3,128</u>	<u>\$ 3,128</u>	<u>\$ 4,333</u>	<u>\$ 3,128</u>	<u>\$ 3,128</u>

Planning & Development Special Revenue Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Tower Application Fees	\$ 3	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
Admin. Fees - License & Permits	456	459	459	203	459	459
Hazardous Materials Permit	1	2	2	1	2	2
Hotel & Motel Ordinance	3	4	4	3	4	4
Platting Fees	8,148	8,504	8,504	3,693	8,504	8,504
Interest Income	278	265	265	133	265	265
Other Service Charges	171	173	173	71	173	173
Total Revenues	<u>9,060</u>	<u>9,409</u>	<u>9,409</u>	<u>4,106</u>	<u>9,409</u>	<u>9,409</u>
Expenditures						
Personnel	6,281	7,668	7,668	2,614	7,668	7,668
Supplies	88	258	258	29	258	258
Other Services	3,263	4,191	4,191	787	4,191	4,191
Capital Equipment	1	0	0	0	0	0
Total Expenditures	<u>9,633</u>	<u>12,117</u>	<u>12,117</u>	<u>3,430</u>	<u>12,117</u>	<u>12,117</u>
Net Current Activity	(573)	(2,708)	(2,708)	676	(2,708)	(2,708)
Transfer Out	0	0	0	0	0	0
Fund Balance, Beginning of Year	<u>7,444</u>	<u>6,871</u>	<u>6,871</u>	<u>6,871</u>	<u>6,871</u>	<u>6,871</u>
Fund Balance, End of Year	<u>\$ 6,871</u>	<u>\$ 4,163</u>	<u>\$ 4,163</u>	<u>\$ 7,547</u>	<u>\$ 4,163</u>	<u>\$ 4,163</u>

Police Special Services Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Fees	\$ 3,556	\$ 26,917	\$ 26,917	\$ 1,012	\$ 26,917	\$ 26,917
Interest Income	209	200	200	124	200	200
Other	3,742	2,755	2,755	938	2,755	2,755
Interfund Transfers	1,210	1,210	1,210	720	1,210	1,210
Total Revenues	<u>8,717</u>	<u>31,082</u>	<u>31,082</u>	<u>2,794</u>	<u>31,082</u>	<u>31,082</u>
Expenditures						
Personnel	6,175	28,649	27,249	3,469	28,649	28,649
Supplies	256	463	530	41	427	427
Other Services	1,903	3,047	3,012	609	3,012	3,012
Capital Purchases	19	0	1,311	35	71	71
Non-Capital Purchases	11	12	69	0	12	12
Total Expenditures	<u>8,364</u>	<u>32,171</u>	<u>32,171</u>	<u>4,154</u>	<u>32,171</u>	<u>32,171</u>
Net Current Activity	353	(1,089)	(1,089)	(1,360)	(1,089)	(1,089)
Fund Balance, Beginning of Year	<u>6,669</u>	<u>7,022</u>	<u>7,022</u>	<u>7,022</u>	<u>7,022</u>	<u>7,022</u>
Fund Balance, End of Year	<u>\$ 7,022</u>	<u>\$ 5,933</u>	<u>\$ 5,933</u>	<u>\$ 5,662</u>	<u>\$ 5,933</u>	<u>\$ 5,933</u>

Recycling Revenue Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 223	\$ 275	\$ 275	\$ 91	\$ 192	\$ 192
Interest Income	119	80	80	92	163	163
Miscellaneous	1,532	830	830	17	830	830
Total Revenues	<u>1,874</u>	<u>1,185</u>	<u>1,185</u>	<u>199</u>	<u>1,185</u>	<u>1,185</u>
Expenditures						
Personnel	347	295	295	109	295	295
Supplies	5	18	18	0	18	18
Other Services	1,232	2,786	2,786	171	2,786	2,786
Capital/Non-Capital Purchases	66	66	66	0	66	66
Total Expenditures	<u>1,650</u>	<u>3,165</u>	<u>3,165</u>	<u>280</u>	<u>3,165</u>	<u>3,165</u>
Operating Transfers						
Operating Transfers In	0	3,863	3,863	0	3,863	3,863
Operating Transfers (Out)	(489)	(489)	(489)	0	(489)	(489)
Total Operating Transfers	<u>(489)</u>	<u>3,374</u>	<u>3,374</u>	<u>0</u>	<u>3,374</u>	<u>3,374</u>
Net Current Activity	(265)	1,394	1,394	(81)	1,394	1,394
Fund Balance, Beginning of Year	<u>5,097</u>	<u>4,832</u>	<u>4,832</u>	<u>4,832</u>	<u>4,832</u>	<u>4,832</u>
Fund Balance, End of Year	<u>\$ 4,832</u>	<u>\$ 6,226</u>	<u>\$ 6,226</u>	<u>\$ 4,751</u>	<u>\$ 6,226</u>	<u>\$ 6,226</u>

Special Waste Transportation and Inspection Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,468	\$ 3,541	\$ 3,541	\$ 1,935	\$ 3,541	\$ 3,541
Other Interfund Services	796	1,290	1,290	235	1,290	1,290
Total Revenues	<u>4,264</u>	<u>4,831</u>	<u>4,831</u>	<u>2,170</u>	<u>4,831</u>	<u>4,831</u>
Expenditures						
Personnel	3,335	5,641	5,641	1,966	5,641	5,641
Supplies	47	125	125	28	125	125
Other Services	430	882	882	311	882	882
Non-Capital Purchases	30	36	36	0	36	36
Capital Purchases	100	475	475	0	475	475
Total Expenditures	<u>3,942</u>	<u>7,159</u>	<u>7,159</u>	<u>2,305</u>	<u>7,159</u>	<u>7,159</u>
Operating Transfers						
Operating Transfers In (Out)	350	350	350	175	350	350
Total Operating Transfers	<u>350</u>	<u>350</u>	<u>350</u>	<u>175</u>	<u>350</u>	<u>350</u>
Net Current Activity	672	(1,978)	(1,978)	40	(1,978)	(1,978)
Fund Balance, Beginning of Year	<u>3,214</u>	<u>3,886</u>	<u>3,886</u>	<u>3,886</u>	<u>3,886</u>	<u>3,886</u>
Fund Balance, End of Year	<u>\$ 3,886</u>	<u>\$ 1,908</u>	<u>\$ 1,908</u>	<u>\$ 3,926</u>	<u>\$ 1,908</u>	<u>\$ 1,908</u>

Swimming Pool Safety Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026		Finance Projection
				YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 1,356	\$ 1,239	\$ 1,239	\$ 679	\$ 1,239	\$ 1,239
Total Revenues	<u>1,356</u>	<u>1,239</u>	<u>1,239</u>	<u>679</u>	<u>1,239</u>	<u>1,239</u>
Expenditures						
Personnel	1,557	1,020	1,020	566	1,020	1,020
Supplies	22	21	21	0	21	21
Other Services	82	438	438	58	438	438
Non-Capital Purchases	0	5	5	0	5	5
Capital Purchases	68	69	69	0	69	69
Total Expenditures	<u>1,729</u>	<u>1,553</u>	<u>1,553</u>	<u>624</u>	<u>1,553</u>	<u>1,553</u>
Net Current Activity	(373)	(314)	(314)	54	(314)	(314)
Fund Balance, Beginning of Year	<u>1,011</u>	<u>638</u>	<u>638</u>	<u>638</u>	<u>638</u>	<u>638</u>
Fund Balance, End of Year	<u>\$ 638</u>	<u>\$ 324</u>	<u>\$ 324</u>	<u>\$ 692</u>	<u>\$ 324</u>	<u>\$ 324</u>

Tourism Promotion Special Revenue Fund
For the period ended December 31, 2025
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026		Finance Projection
				YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 47	\$ 39	\$ 39	\$ 27	\$ 39	\$ 39
Interest Income	92	70	70	42	70	70
Others	21,778	23,803	23,803	5,354	23,803	23,803
Total Revenues	<u>21,917</u>	<u>23,912</u>	<u>23,912</u>	<u>5,424</u>	<u>23,912</u>	<u>23,912</u>
Expenditures						
Personnel	3,066	2,875	2,875	1,304	2,875	2,875
Supplies	33	86	86	42	86	86
Other Services	21,142	23,374	23,374	5,852	23,374	23,374
Total Expenditures	<u>24,241</u>	<u>26,335</u>	<u>26,335</u>	<u>7,199</u>	<u>26,335</u>	<u>26,335</u>
Operating Transfers						
Operating Transfers In	2,659	2,738	2,738	570	2,748	2,748
Operating Transfers (Out)	(300)	(300)	(300)	0	(300)	(300)
Total Operating Transfers	<u>2,359</u>	<u>2,438</u>	<u>2,438</u>	<u>570</u>	<u>2,448</u>	<u>2,448</u>
Net Current Activity	35	15	15	(1,204)	25	25
Fund Balance, Beginning of Year	<u>2,292</u>	<u>2,327</u>	<u>2,327</u>	<u>2,327</u>	<u>2,327</u>	<u>2,327</u>
Fund Balance, End of Year	<u>\$ 2,327</u>	<u>\$ 2,342</u>	<u>\$ 2,342</u>	<u>\$ 1,123</u>	<u>\$ 2,352</u>	<u>\$ 2,352</u>

City of Houston, Texas
Commercial Paper Issued and Available
For the period end December 31, 2025
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY26	Draws Month	Refunded FY26	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i>Voter Authorized 2001, 2006, 2012, 2017, and 2022 Elections</i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	10.00	5.00	50.00	120.00	5.00
Series H-2	27.00	12.00	65.00	78.00	22.00
Series J	0.00	0.00	0.00	125.00	0.00
<i>Non-Voter Authorized</i>					
Series E1-Equipment & Capital	45.00	0.00	100.00	100.00	0.00
Series E2-Equipment & Capital	90.00	0.00	100.00	100.00	0.00
Series K-1	0.00	0.00	0.00	200.00	0.00
Series K-2	0.00	0.00	0.00	200.00	0.00
Total General Obligation	172.00	17.00	315.00	998.00	27.00
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	112.00	0.00	34.20	272.20	77.80
Total Airport System	112.00	0.00	34.20	272.20	77.80
Convention & Entertainment					
Series B	0.00	0.00	0.00	50.00	0.00
Series C-1	0.00	0.00	0.00	125.00	0.00
Series C-2	122.50	0.00	0.00	0.00	200.00
Total Convention and Entertainment	122.50	0.00	0.00	175.00	200.00
Totals	\$406.50	\$17.00	\$349.20	\$2,445.20	\$304.80

City of Houston, Texas
Total Outstanding Debt
For the period end December 31, 2025
(amounts expressed in thousands)

	December 31, 2025	December 31, 2024
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	2,355,340	2,253,915
Commercial Paper Notes ^(b)	27,000	65,000
Pension Obligations	1,367,370	1,404,470
Certificates of Obligations	-	2,595
Subtotal	3,749,710	3,725,980
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,738,275	5,764,905
Combined Utility System Commercial Paper Notes ^(c)	-	-
Water and Sewer System Revenue Bonds ^(d)	94,711	106,980
Contract Revenue Obligations - CWA	50,305	60,320
Combined Utility System Subordinate Lien	393,540	406,720
Subtotal	6,276,831	6,338,925
Airport System		
Airport System Subordinate Lien	2,943,900	2,370,395
Airport System Sr. Lien Commercial Paper Notes ^(e)	77,800	-
Rental Car Special Facilities Revenue Bonds	34,015	43,645
Conduit debt: Special Facilities Revenue Bonds ^(f)	2,091,885	2,135,015
Subtotal	5,147,600	4,549,055
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ^(g)	415,931	450,266
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B	-	18,000 ⁽ⁱ⁾
Flexible Rate Notes, Series C1&C2 ^(h)	200,000	-
Subtotal	615,931	468,266
Total City Debt	\$15,790,072	\$15,082,226

- (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 maximum issuance of 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 December 31, 2025, total outstanding includes \$73.49 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 December 31, 2025, total outstanding includes \$138.12 million accreted value of capital appreciation bonds.
- (h) The City authorized \$125 million of the Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series C-1 and \$200 million of the Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes Series C-2.
- (i) The City authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series A in 2017. Flexible Rate Notes, Series B \$50 million in May 2019. Series A is no longer outstanding and Series B is still outstanding and set to expire on May 2026.

City of Houston, Texas
Voter-Authorized Obligations
For the period end December 31, 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 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	14,106	3,894	3,894
Total	\$ 625,000	\$ 524,950	\$ 396,354	\$ 128,596	\$ 228,646
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	57,000	-	-
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	\$ 399,900	\$ 10,100	\$ 10,100
November 2017 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	104,000	104,000	27,235	76,765	76,765
Public Safety	159,000	159,000	151,975	7,025	7,025
Permanent and General Improvements ^(b)	109,000	109,000	79,672	29,328	29,328
Public Libraries	123,000	123,000	61,499	61,501	61,501
Low Income Housing	-	-	-	-	-
Total	\$ 495,000	\$ 495,000	\$ 320,381	\$ 174,619	\$ 174,619
November 2022 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	60,000	60,000	-	60,000	60,000
Public Safety	277,000	272,000	23,035 ^(d)	248,965	253,965
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	1,000	32,000	32,000
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	\$ 24,035	\$ 448,965	\$ 453,965
Combined Total (2006, 2012, 2017, and 2022 Elections)	\$ 2,008,000	\$ 1,902,950	\$ 1,140,670	\$ 762,280	\$ 867,330

(a) As of December 31, 2025.

(b) Includes Public Health and Solid Waste Management.

(c) TWBD FIF Loan Addition to the City: PIB2021D \$10,100 and PIB2021E \$8,583. Payments are associated with Taylor Gully Flood and Wynnewood Acres Flood Mitigation.
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 \$5 million 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

12/31/2025
(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⁾	6/30/2024	\$2,982.0	\$1,751.7	\$170.1	\$14.3

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 \$36.10 million in the current fiscal year to date. In fiscal year 2025, the City paid \$56.63 million in retiree health insurance and long term disability costs.

CITY OF HOUSTON

PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

12/31/2025

PAYMENTS

(amounts expressed in thousands)

	FY2025	FY2026			
	Actual Payments	City Payment Contribution ¹	Employee Payment Rate	Current Budget	Year to Date Actual
Firefighter Plan					
General Fd. & Other Fds.	\$ 87,112	26.89%	10.5%	\$ 90,393	\$ 46,413
Total Firefighter Plan	87,112			90,393	46,413
Police Plan					
General Fd. & Other Fds.	169,734	27.10%	10.5%	159,044	81,445
Total Police Plan	169,734			159,044	81,445
Municipal Plan					
General Fund	64,190	8.54%	Group A: 8%	62,455	29,490
		+	Group B: 4%		
Other Funds	151,165	\$154M	Group D ² : 3%	162,796	77,982
Total Municipal Plan ³	215,355			225,251	107,472
Total All Three Plans	\$ 472,201			\$ 474,689	\$ 235,330

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	6/30/2025	1.3	100.0%
Police Plan	6/30/2025	500.9	94.3%
Municipal Plan	6/30/2025	1,209.9	79.6%

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 \$235M 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 2026 to Date, HFC has contributed approximately \$931,688.

Note 4: Reported per FY2025 ACFR.

Note 5: Net pension liability substantially decreased for HMEPS due to exceptional market returns in FY2025 while increasing slightly for HFRRF and HPOPS due to legislative changes

City of Houston, Texas
Civic Art Program Appropriation
For the quarter ended December 31, 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	\$ 932	\$ 94	\$ 0	\$ 8
Fire	964	614	0	0	350
Public Works	154	154	0	0	0
Solid Waste	210	198	0	0	12
Library	586	408	1	0	177
Parks & Recreation	331	187	19	0	125
Health	822	406	0	0	416
Mayor	236	188	54	0	(6)
General Government	415	285	18	0	112
Total Public Improvements	<u>4,752</u>	<u>3,372</u>	<u>186</u>	<u>0</u>	<u>1,194</u>
Airport System	6,956	4,194	2,056	535	171
Houston Public Works	653	66	202	0	385
Citywide Totals	<u>\$ 12,361</u>	<u>\$ 7,632</u>	<u>\$ 2,444</u>	<u>\$ 535</u>	<u>\$ 1,750</u>

FY2026 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2025 Actual	FY2026 Adopted	FY2026 December	FY2026 (1) YTD AVG	Overtime FY2025 Actual	Overtime FY2026 Adopted	Overtime FY2026 YTD AVG
ENTERPRISE FUNDS							
Aviation	1,318.9	1,361.3	1,294.2	1,266.4	68.6	38.1	65.8
HPW - Combined Utility System	2,113.3	2,109.9	1,808.9	1,843.5	208.2	213.8	175.1
TOTAL ENTERPRISE FUNDS	3,432.2	3,471.2	3,103.1	3,109.9	276.8	251.9	240.9
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	156.0	94.9	83.2	90.8	3.3	0.4	0.8
City Controller	54.6	59.7	60.9	59.3	0.0	0.0	0.0
City Council	75.5	88.6	75.8	78.4	0.0	0.0	0.0
City Secretary	7.4	6.3	6.0	5.9	0.0	0.0	0.0
Finance Department	118.9	114.1	108.3	108.0	0.0	0.0	0.0
Fire Department	95.0	94.2	90.2	89.5	1.6	1.2	2.1
General Services	135.0	116.5	94.0	95.2	3.7	0.8	3.6
Housing & Community Development	0.1	0.2	0.2	0.1	0.0	0.0	0.0
Houston Health Department	330.1	303.4	275.9	280.4	4.1	2.7	2.8
Houston Public Works	9.0	8.0	7.5	7.7	0.0	0.0	0.0
Human Resources	36.8	36.2	0.0	57.3	0.0	0.0	0.0
Legal	94.7	89.8	72.5	74.3	0.0	0.0	0.0
Library	457.9	438.2	422.3	418.2	0.2	0.0	1.6
Mayor's Office	30.9	29.2	24.0	23.7	0.0	0.0	0.0
Municipal Courts Department	219.2	190.8	180.0	181.8	0.0	0.0	0.0
Neighborhoods	73.8	39.7	34.9	36.0	0.2	0.0	1.4
Office of Business Opportunity	31.1	36.9	34.3	30.3	0.0	0.0	0.0
Parks & Recreation	593.0	604.9	528.0	581.2	23.7	4.3	9.8
Planning & Development	17.2	16.7	8.8	9.9	0.0	0.0	0.0
Police Department	830.6	762.7	632.8	636.9	44.0	13.3	32.6
Solid Waste Management	401.0	432.4	375.3	365.0	90.1	55.2	89.7
SUBTOTAL MUNICIPAL	3,767.8	3,563.4	3,114.9	3,229.9	170.9	77.9	144.4
GENERAL FUND CADETS							
Fire Department	151.1	190.6	171.2	188.7	0.0	0.0	0.0
Police Department	144.3	164.1	180.6	183.1	0.0	0.0	0.0
SUBTOTAL CADET	295.4	354.7	351.8	371.8	0.0	0.0	0.0

FY2026 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2025 Actual	FY2026 Adopted	FY2026 December	FY2026 (1) YTD AVG	Overtime FY2025 Actual	Overtime FY2026 Adopted	Overtime FY2026 YTD AVG
GENERAL FUND CLASSIFIED							
Fire Department	3,602.9	3,754.9	3,732.0	3,955.1	651.1	364.8	689.1
Police Department	5,053.5	5,522.4	5,196.0	5,109.5	431.0 (2)	112.7	287.5 (2)
SUBTOTAL CLASSIFIED	8,656.4	9,277.3	8,928.0	9,064.6	1,082.1	477.5	976.6
TOTAL GENERAL FUND	12,719.6	13,195.4	12,394.7	12,666.3	1,253.0	555.4	1,121.0
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	189.1	375.7	344.6	321.5	3.2	8.0	6.2
Finance Department	57.5	171.9	140.0	140.1	0.0	0.0	1.4
Fleet Management	346.4	336.9	298.9	301.0	41.2	24.8	31.3
General Services	108.0	124.0	81.9	82.7	3.4	2.8	4.6
Housing & Community Development	203.0	0.0	170.0	177.4	0.0	0.0	0.0
Houston Emergency Center	189.1	241.1	172.5	169.1	32.5	18.8	28.7
Houston Health Department	865.3	293.7	745.1	754.8	11.0	4.3	6.3
Houston Information Technology Services	193.4	311.9	259.7	259.8	2.7	2.8	1.0
Houston Public Works	1,688.0	2,050.3	1,609.2	1,571.7	99.8	90.6	110.6
Human Resources	286.8	325.0	288.2	291.2	0.1	0.0	0.0
Legal	61.5	64.7	59.0	59.8	0.0	0.0	0.0
Library	6.9	0.0	4.9	4.9	0.0	0.0	0.0
Mayor's Office	62.2	36.7	49.3	50.2	0.4	0.2	0.5
Municipal Courts Department	9.0	8.0	8.2	9.5	0.0	0.0	0.0
Neighborhoods	26.3	0.0	4.0	4.3	0.1	0.0	0.0
Office of Business Opportunity	1.5	2.0	1.9	1.9	0.0	0.0	0.0
Parks & Recreation	100.2	108.2	76.7	78.7	9.4	2.8	5.0
Planning	61.5	71.0	49.2	49.2	0.0	1.0	0.1
Police Department - Cadet	42.7	0.0	0.0	42.7	0.0	0.0	0.0
Police Department - Classified	129.3	22.0	117.3	152.3	11.7 (2)	226.5	9.7 (2)
Police Department - Municipal	39.8	14.0	25.5	25.2	2.0	5.2	1.1
Solid Waste Management	10.8	11.0	9.6	8.3	1.7	2.9	1.4
TOTAL GRANTS & OTHER FUNDS	4,678.3	4,568.1	4,515.7	4,556.3	219.2	390.7	207.9
CITY-WIDE TOTAL	20,830.1	21,234.7	20,013.5	20,332.5	1,749.0	1,198.0	1,569.8

(1) YTD numbers measure the periods 07/01/2025 through 12/31/2025.

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

(3) FY2026 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.

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.

Human Trafficking Response and Recovery Fund (2217)

The City receives forfeited funds resulting from HPD's role in human trafficking seizures. The fund provides supplemental resources beyond HPD's general budget to assist with the human trafficking victims as the first step to recovery.

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.

