

Monthly Financial and Operations Report
Table of Contents

	Page
<u>INTRODUCTION</u>	
Controller's Office Letter of Transmittal.....	1
Quarterly Swap Agreements Disclosure.....	4
Finance Department Letter of Transmittal.....	7
Finance - Major Variances from Adopted Budget.....	13
Key Economic Indicators.....	15
Sales Tax Growth and General Fund Comparative Fund Balance.....	16
 <u>GENERAL FUND</u>	
Comparative Projections.....	18
Derecho and Beryl Monthly Report.....	19
 <u>ENTERPRISE FUNDS</u>	
Aviation.....	20
Convention and Entertainment Facilities.....	21
Combined Utility System.....	22
Storm Water Fund.....	23
Dedicated Drainage and Street Renewal - Ad Valorem.....	24
Dedicated Drainage and Street Renewal - Drainage Charge.....	25
Dedicated Drainage and Street Renewal - Metro ET AL.....	26
 <u>RISK MANAGEMENT FUNDS</u>	
Health Benefits.....	28
Long-Term Disability.....	29
Property and Casualty.....	30
Workers' Compensation.....	31
 <u>SPECIAL REVENUE FUNDS</u>	
Asset Forfeiture Fund.....	32
Auto Dealers Special Revenue Fund.....	32
BARC Special Revenue Fund.....	33
Bayou Greenway 2020 Fund.....	33
Building Inspection Special Fund.....	34
Cable Television Special Fund.....	34
Child Safety Fund.....	35
Container Lease Fund.....	35
Contractor Responsibility Fund.....	36
Essential Public Health Services Fund.....	36
Forensic Transition Special Fund.....	37
Health Special Revenue Fund.....	37
Historic Preservation Fund.....	38
Houston Emergency Center Fund.....	38
Houston Opioid Abatement Fund.....	39
Houston Transtar Center Fund.....	39
Human Trafficking Response and Recovery Fund.....	40
Laboratory Operations & Maintenance Fund.....	40
Local Youth Diversion Fund.....	41
Maintenance Renewal and Replacement Fund.....	41
Municipal Court Building Security Fund.....	42
Municipal Court Technology Fee Fund.....	42
Municipal Jury Fund.....	43
ParkHouston Special Revenue Fund.....	43
Parks Golf Special Revenue Fund.....	44
Park Special Revenue Fund.....	44
Planning & Development Special Revenue Fund.....	45
Police Special Services Fund.....	45
Recycling Revenue Fund.....	46
Special Waste Transportation & Inspection Fund.....	46
Swimming Pool Safety Fund.....	47
Tourism Promotion Special Revenue Fund.....	47
 <u>OTHER FUNDS</u>	
Commercial Paper Issued and Available.....	48
Total Outstanding Debt.....	49
Voter Authorized Obligations.....	50
Other Post Employment Benefit (OPEB) Liabilities.....	51
City Pension Fund Contribution Summary.....	52
Civic Art Program Appropriation.....	53
 <u>APPENDICES</u>	
FTE Report.....	54
Fund Descriptions.....	56

* 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: August 7, 2026

Subject: June 2026 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended June 30, 2026.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$319.2 million, or 12.1 percent of expenditures less debt service and Pay-As-You-Go, for FY2026. This is \$5.7 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 \$121.1 million above the City's target of holding 7.5 percent of total expenditure, excluding debt service and Pay-As-You-Go, in reserve.

We have increased our revenue projection by \$26.6 million from the May 2026 report reflecting the following key changes:

- Property Tax decreased by \$18.7 million due to higher than anticipated hearing loss.
- Sales Tax increased by \$17.0 million due to higher than anticipated sales tax receipts.
- Intergovernmental revenues increased by \$15.4 million due to the reassessment of the Tax Increment Reinvestment Zones (TIRZ) contribution to meet the rising cost of services provided by the city.
- Industrial Assessments increased by \$5.4 million due to higher-than-anticipated taxable valuations.
- Charges for Services increased by \$2.2 million primarily due to stronger-than-expected ambulance fees.
- Miscellaneous/Other revenues increased by \$1.4 million primarily due to firefighter deployment reimbursements.
- Sales of Capital Assets increased by \$1.4 million from proceeds related to land and easement sales.
- Interest Income increased by \$0.9 million due to higher than anticipated earnings on deposit investments.
- Licenses and Permits increased by \$0.6 million mainly due to higher collections of food dealer permits.
- Electric Franchise increased by \$0.5 million due to higher receipts.

Our expenditure projections decreased by \$16.0 million from the May 2026 report due to year-end savings in personnel, supplies, and services costs.

ENTERPRISE FUNDS

- **Aviation Operating Fund**
 - Operating Revenues increased by \$16.9 million primarily due to higher-than-anticipated terminal space and ground rental fees.
 - Operating Expenses decreased by \$2.5 million due to lower service costs, offset by higher personnel services.
 - Non-Operating Revenues increased by \$6.9 million primarily due to higher interest income.
 - Operating Transfer to the Airport Improvement Fund increased by \$26.2 million.
- **Convention and Entertainment Facilities Operating Fund**
 - Operating Revenues increased by \$1.0 million due to higher garage parking revenues.
 - Operating Expenses increased by \$0.7 million due to higher-than-anticipated arbitrage expense.
 - Non-Operating Revenues increased by \$5.8 million primarily due to higher than anticipated collections of Hotel Occupancy Tax (HOT) and interest income.
 - Operating Transfers increased by \$3.5 million due to higher transfers to Houston First Corporation.
- **Combined Utility System Fund**
 - Operating Revenues decreased by \$25.2 million due to a decrease in water and sewer revenues.
 - Operating Expenses decreased by \$123.7 million due to lower spending on personnel, supplies, and services.
 - Non-Operating Revenues increased by \$19.8 million due to higher land sales and interest income.
 - Operating Transfers decreased by \$62.6 million due to lower-than-anticipated capital equipment purchases, transfers to capital projects, and transfers to the Storm Water Fund.
- **Dedicated Drainage & Street Renewal Fund – Ad Valorem Tax**
 - Revenues increased by \$0.3 million due to higher interest income.
 - Expenditures decreased by \$65.2 million primarily due to lower transfer to capital projects, delays in contract spending, and delays in capital vehicle purchases.

**Mayor John Whitmire
City Council Members
June 2026 Monthly Financial Report**

- **Dedicated Drainage & Street Renewal Fund – Drainage Charge**
 - Revenues increased by \$1.5 million to reflect higher drainage revenues and higher interest income.
 - Expenditures decreased by \$39.2 million due to lower transfers to capital projects, personnel savings, and lower-than-anticipate management consulting services and interfund legal services.
- **Dedicated Drainage & Street Renewal Fund – Metro ET AL**
 - Revenues decreased by \$10.1 million due to lower Metro reimbursement.
 - Expenditures decreased by \$9.1 million due to savings in personnel and lower infrastructure maintenance spending.
- **Storm Water Fund**
 - Revenues decreased by \$19.2 million due to lower transfers from the Combined Utility System.
 - Expenditures decreased by \$25.7 million due to savings in personnel, delayed vehicle purchases, lower demolition services, and lower infrastructure maintenance spending.

COMMERCIAL PAPER AND BONDS

The City’s practice has been to maintain no more than 20 percent of the total outstanding debt for each type of debt in a variable rate structure.

As of June 30, 2026, the ratio of unhedged variable debt for each type of outstanding debt was:

General Obligation	2.74%
Combined Utility System	1.58%
Aviation	1.44%
Convention and Entertainment	0.00%

Respectfully submitted,



Chris Hollins
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
June 30th, 2026

Combined Utility System Swaps

General Terms:

Objective. To manage interest rate exposure and to reduce the cost of capital related to the City's Combined Utility System First Lien Revenue Refunding Bonds, Series 2004B (the "Series 2004B Bonds"), the City entered into several interest rate swap agreements (the "Series 2004B Swaps"). Additionally, to manage interest rate exposure and to reduce the cost of capital related to the City's Combined Utility System First Lien Revenue Refunding Bonds, Series 2018C (the "Series 2018C Bonds"), the City entered into an interest rate swap agreement (the "Series 2018C Swap"). The Series 2004B Swaps and Series 2018C Swap are collectively referred to herein as the "Swaps". Moreover, the Series 2004B Bonds and the Series 2018C Bonds are collectively referred to herein as the "Bonds".

Hedging Relationship (GASB 53): Hedge accounting can be applied for derivatives that are found to be effective hedges under GASB 53. The City has determined that the swaps are effective hedges and the changes in fair values are reported as deferred inflows/outflows on the statement of net assets.

Hedged Debt (GASB 53, para. 74): As of June 30, 2026, debt service requirements for the swap agreements are reported in Note 8D as if the swap was in effect, assuming current interest rates remain the same. As rates vary, variable rate bond interest payments and net swap payments will vary. Expected debt service payments on the associated bonds are included with other Combined Utility System Bonds on Note 8D.

Credit risk. (GASB 53, para. 73(a)): As of June 30, 2026, the City was not exposed to credit risk because the Swaps had a negative fair market value. However, should interest rates change and the fair market value of the Swaps become positive, then the City will be exposed to credit risk in the amount of the fair market value of the Swaps. In accordance with the City's swap policy and as established in the Swaps, if a counterparty's credit rating falls below AA, collateral must be posted in varying amounts, depending on the credit rating and the fair market value of the Swaps. No collateral has been required to date.

Basis risk. (GASB 53, para. 73(c)): Basis risk is measured by the difference between variable receipts on the Swaps and variable payments on the Bonds. In the case of the Bonds, the basis is the difference between the weekly interest rate on the bonds and 10-Year USD Constant Maturity SWAP Rate ("10-Year CMS").

Termination risk. (GASB 53, para. 73(d)): The City retains the right to terminate the Swaps at any time and for any reason. If the City terminates any of the Swaps, then a termination payment reflecting the "then-current" market value of the Swaps will be payable to or receivable by the City. By comparison, the City's counterparties may only terminate the Swaps 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 remarkeded 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 SOFR to 10-Year CMS.

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 58.55% of 10-year constant maturity swap rate (CMS).. All agreements were effective September 10, 2004 - the original date of issuance of the Bonds. The termination date is May 15, 2034.

Receipts and Payments. For the fiscal year ending June 30, 2026, the City received \$15,745,155.91 in swap revenue for these swaps and paid \$16,357,087.46 of interest on the underlying securities. The average effective rate for the 2004B bonds, including interest for the Series 2004B bonds, the City's swap payments, and its dealer and liquidity fees, consist of an effective rate of 4.4058%. In contrast, the comparable fixed rate the City paid on its Combined Utility System Series 2004A bonds was 5.08%.

At June 30, 2026, the effective rate on the 2004B Bonds associated with the swap was computed as follows:

	Terms	Rate (%) (Paid)/Received
Variable rate payment from counterparties	10YR CMS x 58.55%	2.3828
Swap receipt		2.3828
Fixed rate paid to counterparties		(3.7784)
Net rate (paid)/received for swap		(1.3956)
Avg variable rate on 2004B bonds, year end		(2.4694)
Plus dealer and credit fees on 2004B bonds		(0.5350)
Effective rate of the 2004B bonds		(4.4000)

In contrast, the fixed rate the City paid on its Combined Utility System Series 2004A fixed rate bonds, which have a comparable maturity, was 5.08%.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of \$34.5 million on June 30, 2026. 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	\$ (18,682,701.21)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(7,931,522.51)	Aa2/ A+/AA
Wells Fargo	150,000,000	(7,926,882.46)	Aa2 /A+/AA-
	<u>\$ 653,325,000</u>	<u>\$ (34,541,106.18)</u>	

†The GAAP Fair Value includes accounting adjustments. The total fair value without the accounting adjustments was negative \$34,872,546 on June 30, 2026.

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

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

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 58.55% of 10-year constant maturity swap rate (CMS). The agreement became effective March 3, 2007, with a termination date of May 15, 2034. On September 19, 2015, Royal Bank of Canada (RBC) novated \$249,075,000 notional amount to Wells Fargo. On November 15, 2018, the City amended the floating rate received to 58.55% of the ten-year USD-CMS rate.

Receipts and Payments. For the fiscal year ending June 30, 2026, the City received \$6,002,716.90 on swap revenue for its 2018C swap and paid \$6,159,522.41 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 4.20%.

At June 30, 2026, the effective rate on the 2018C Bonds associated with the swap was computed as follows:

	<u>Terms</u>	<u>Rate (%) (Paid)/Received</u>
Variable rate payment from counterparties	10YR CMS x 58.55%	2.3828
Swap receipt		2.3828
Fixed rate paid to counterparties		(3.7610)
Net rate (paid)/received for swap		(1.3782)
Avg variable rate on 2018C bonds, year end		(2.4391)
Plus dealer and credit fees on the 2018C bonds		(0.3800)
Effective rate of 2018C bonds		(4.1973)

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$13.8 million on June 30, 2026. This value was calculated using the zero-coupon method.

<u>Counterparty</u>	<u>Notional Amount</u>	<u>GAAP Fair Value</u>	<u>Counterparty Rating (Moody's/S&P/Fitch)</u>
Wells Fargo	\$ 249,075,000.00	\$ (13,842,006.62)	Aa2/A+/AA-
TOTAL	\$ 249,075,000.00	\$ (13,842,006.62)	

††The GAAP Fair Value includes accounting adjustments. The total fair value without the accounting adjustments was negative \$13,169,843 on June 30, 2026.



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: August 7, 2026

Subject: 12+0 Financial Report

Attached is the 12+0 Financial Report for the period ending June 30, 2026. Fiscal Year 2026 projections are based on twelve months of actual results, however, invoices for goods and services provided in Fiscal Year 2026 do continue to come in. These expenses continue to be recorded as accruals to Fiscal Year 2026 until August 31st, so the results are not final until the publication of the FY2026 Annual Comprehensive Financial Report.

Next month we will begin presenting the Monthly Financial Report for Fiscal Year 2027. At the time of the FY2027 Adopted Budget formulation, the beginning fund balance was estimated to be \$300 million. In this 12+0 Financial Report, we are currently projecting that this balance will be \$325 million, an increase of \$25 million.

General Fund

Our revenue projection is \$21.1 million higher than the Adopted Budget and \$8.8 million higher than the 11+1 Report. The variance from prior month's projections is due to:

- \$16.7 million increase in Sales Tax due to higher than anticipated sales tax receipts,
- \$3 million increase in Industrial Assessments due to higher than anticipated collections,
- \$2.9 million increase in Charges for Services mainly due to higher than anticipated ambulance fees,
- \$2 million increase in Licenses and Permits mainly due to higher than anticipated food dealer permits, special fire permits and burglar alarm permits,
- \$1.4 million increase in Sale of Capital Assets due to higher than anticipated land sales,
- \$1.3 million increase in Miscellaneous/Other primarily due to higher than anticipated fire fighter deployment reimbursements,
- \$1 million increase in Interest to reflect higher than anticipated earnings,
- \$18.7 million decrease in General Property Taxes due to lower than anticipated collections,
- \$1 million decrease in Intergovernmental to reflect lower than anticipated TIRZ municipal service fees, and

- \$507,000 decrease in Municipal Court Fines and Forfeits due to lower than anticipated non-traffic fines.

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	\$1,433,012	(71,350)
Sales Tax	919,289	902,316	937,310	34,994
Franchise Fees	151,137	146,146	149,173	3,028
Other	484,813	419,100	473,528	54,429
Total	\$2,976,120	\$2,971,923	\$2,993,024	21,101

Our expenditure projection is \$101.2 million higher than the Adopted Budget and \$16 million lower than the 11+1 Report. The variance from prior month's projection is due to year-end savings in personnel, supplies and services for various departments.

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	\$1,128,703	17,889
Fire	680,374	659,035	731,887	72,852
Other Departments	798,513	769,922	780,331	10,409
Debt Service/PAYGO	516,807	508,000	508,003	3
Total	\$3,060,213	\$3,047,770	\$3,148,923	101,153

We are currently projecting the ending fund balance of \$324.9 million, which is \$25 million higher than the 11+1 Report and 12.3% 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)	(155,900)	(80,052)
Change in Inventory/Prepaid Items/Imprest Cash	(880)	-	-	-
Fund Balance, End of Year	\$480,860	\$304,853	\$324,863	\$20,010
% of Expenditures Less Debt Service and PAYGO	18.9%	12.0%	12.3%	0.3%

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

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

Enterprise, Special Revenue and Other Funds

We are projecting the following changes in Enterprise Funds, Special Revenue Funds and other funds from the 11+1 Report.

Aviation

Operating Revenues increased by \$16.9 million primarily due to higher than anticipated terminal space rental fees. Operating Expenses decreased by \$2.5 million primarily due to savings in services. Non-Operating Revenues increased by \$6.8 million due to higher than anticipated interest on pooled investments. As a result, Operating Transfers increased by \$26.2 million.

Combined Utility System

Operating Revenues decreased by \$25.2 million due to decrease in water and sewer revenues. Operating Expenditures decreased by \$124.2 million due to savings in personnel, supplies and services. Non-Operating Revenues increased by \$19.8 million primarily due to higher than anticipated land sales and interest on pooled investments. Operating transfers decreased by \$62.6 million due to lower transfer to capital projects, and delays in capital and non-capital equipment purchases.

Convention & Entertainment

Operating Revenues increased by \$991,000 due to higher than anticipated garage and surface parking revenues. Non-Operating Revenues increased by \$5.8 million mainly due to higher than anticipated delinquent Hotel Occupancy Tax collections. Non-Operating Expenditures increased by \$779,000 due to arbitrage expense resulting from an additional payment for bond series. As a result, Operating Transfers increased by \$3.5 million.

Dedicated Drainage & Street Renewal Fund – Ad Valorem Tax Fund

Expenditures decreased by \$65.2 million primarily due to lower transfer to capital projects and delays in vehicles purchase.

Dedicated Drainage & Street Renewal Fund – Drainage Charge

Revenues increased by \$1.5 million due to higher than anticipated interest on pooled investments and drainage revenues. Expenditures decreased by \$39.2 million due to lower transfer to capital projects and lower than anticipated interfund legal services.

Dedicated Drainage & Street Renewal Fund – Metro ET AL Fund

Revenues decreased by \$10 million due to lower reimbursement from Metro. Expenditures decreased by \$9.1 million due to savings in personnel and services.

Storm Water

Expenditures decreased by \$26 million primarily due to lower than anticipated infrastructure maintenance, contract costs while still achieving committed roadside ditch performance measures, and personnel savings. As a result, Operating Transfers In decreased by \$19 million.

Health Benefits Fund

Revenues decreased by \$2 million due to lower enrollment. Non-Operating Revenues increased by \$740,000 to reflect refunds from flexible spending accounts and higher than anticipated interest on pooled investments. Expenditures decreased by \$5.5 million due to lower claims and personnel savings.

Property and Casualty Fund

Revenues and Expenditures decreased by \$9.2 million due to lower than anticipated costs for legal services and insurance premium.

Workers' Compensation Fund

Operating Revenues and Expenditures decreased by \$4.2 million due to lower than anticipated claims.

Asset Forfeiture Fund

Expenditures decreased by \$2.5 million due to savings in personnel and delays in computer equipment purchases.

Auto Dealers Special Revenue Fund

Revenues increased by \$509,000 due to higher than anticipated auto dealers' licenses, and sale of impounded vehicles. Expenditures decreased by \$1.4 million primarily due to delays in vehicles and computer equipment purchases.

Building Inspection Fund

Revenues decreased by \$5.7 million due to lower than anticipated permit and construction activities. Expenditures decreased by \$6.8 million due to savings in personnel, supplies and services.

Cable TV Fund

Expenditures decreased by \$2 million primarily due to savings in service and delays in equipment purchase.

Container Lease Fund

Expenditures decreased by \$695,000 primarily due to delays in capital and non-capital equipment purchases.

Essential Public Health Fund

Expenditures decreased by \$1.3 million primarily due to savings in personnel and services.

Health Special Revenue Fund

Revenues decreased by \$699,000 primarily due to lower than anticipated reimbursement for Veterans Affairs program. Expenditures decreased by \$1.2 million to reflect savings in personnel and services.

Houston Opioid Abatement Fund

Expenditures decreased by \$1.5 million to reflect savings in personnel, supplies and services.

Maintenance Renewal and Replacement Fund

Expenditures decreased by \$ 4.2 million to reflect savings in personnel, supplies and services.

Parks Special Revenue Fund

Expenditures decreased by \$2.1 million to reflect savings in personnel, supplies and services.

ParkHouston Special Revenue Fund

Revenue decreased by \$801,000 due to lower than anticipated collections for metered parking and contract parking.

Parks Golf Special Fund

Revenues decreased by \$556,000 mainly due to lower than anticipated recreational concessions.

Planning and Development Special Revenue Fund

Expenditures decreased by \$1.1 million due to savings in personnel, supplies and services.

Police Special Services Fund

Revenues decreased by \$2.1 million due to lower than anticipated reimbursement for police services. Expenditures decreased by \$3.2 million due to savings in personnel, supplies and services.

Recycling Revenue Fund

Revenues decreased by \$3.8 million due to a lower transfer from the General Fund. Expenditures increased by \$1 million due to higher than anticipated personnel chargebacks for general fund support.

Special Waste Transportation and Inspection Fund

Expenditures decreased by \$955,000 primarily due to delays in equipment purchases and savings in personnel and 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 3,507,700 in May 2026, up approximately 0.5% compared to prior month. When compared to the same period last year, non-farm employment is up by 0.9%. The preliminary unemployment rate for the month of May 2026 was 4.6%. In May 2025, the unemployment rate was 4.2%.

Energy – The average oil price of \$85.52 for the month of June 2026 was 16.3% lower than prior month's average price of \$102.13. Compared with the same period last year, the price increased by 25.5%. The average oil rig count of 434 for the month of June 2026 was 4.1% higher than the prior

month's count of 417. The rig count for the year-over-year comparison for the month of June has decreased by 0.9%.

Home Sales – The latest report prepared by the Houston Association of Realtors (HAR) for the month of June 2026, shows the total single-family home sales of 8,820 was 3.5% higher compared to June 2025 of 8,525. The median price decreased by 0.3% to \$345,000 and the average price increased by 1.2% to \$455,159. Single-family home inventory reached 5.2 months of supply in June, decreased 0.1 months year-over-year.

Sincerely,

DocuSigned by:


76B4CD915D404C7
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 Intergovernmental Increase due to higher than anticipated Charity Care Program reimbursement Miscellaneous/Other Increase due to higher than anticipated reimbursement from CenterPoint Energy	(52,613) 4,860 2,045
November	Intergovernmental Increase to reflect the utilization of unallocated ARPA funds for revenue replacement	2,589
February	Sales Tax Increase due to higher than anticipated sales tax receipts Other Franchise Increase due to higher than anticipated cable TV franchise fees and solid waste hauler franchise fees Licenses and Permits Decrease due to lower than anticipated special food permits, mobile food vendor licenses and food managers permits Intergovernmental Decrease due to lower than anticipated reimbursement from TIRZ for administrative fees Charges for Services Increase mainly due to higher than anticipated ambulance fees Direct Interfund Services Decrease due to lower than anticipated personnel cost Interest Decrease due to lower than anticipated interest earnings Miscellaneous/Other Increase mainly due to higher than anticipated reimbursement from CenterPoint Energy and Verizon rebate Transfer from Other Funds Increase due to higher than anticipated transfer from ParkHouston Fund Sale of Capital Assets Increase to reflect higher than anticipated land sale Other Adjustments	18,282 2,635 (1,538) (728) 14,192 (721) (833) 4,524 1,837 456 251
March	Intergovernmental Increase due to higher than anticipated tax incremental collections from TIRZ Direct Interfund Services Increase to reflect higher chargeback from fire airport services Interest Decrease due to lower than anticipated interest earnings Other Adjustments	16,447 539 (1,493) 206
April	Other Adjustments	100
June	General Property Taxes Decrease due to lower than anticipated property tax collections Industrial Assessments Increase due to higher than anticipated collections Sales Tax Increase due to higher than anticipated sales tax receipts Licenses and Permits Increase due to higher than anticipated food dealer permits, special fire permits, and burglar alarm permits Intergovernmental Decrease to reflect lower than anticipated TIRZ municipal service fees Charges for Services Increase mainly due to higher than anticipated ambulance fees Interest Increase to reflect higher than anticipated interest earnings Miscellaneous/Other Increase mainly due to higher than anticipated fire fighter deployment reimbursements Sale of Capital Assets Increase due to higher than anticipated land sales Other Adjustments	(18,736) 3,014 16,712 2,022 (1,013) 2,940 1,023 1,251 1,425 173
	Total Revenues	21,101



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

Finance - Major Variances from Adopted Budget

Fund Balance	
Additional Beginning Fund Balance	100,062
Total Financial Resources	121,163

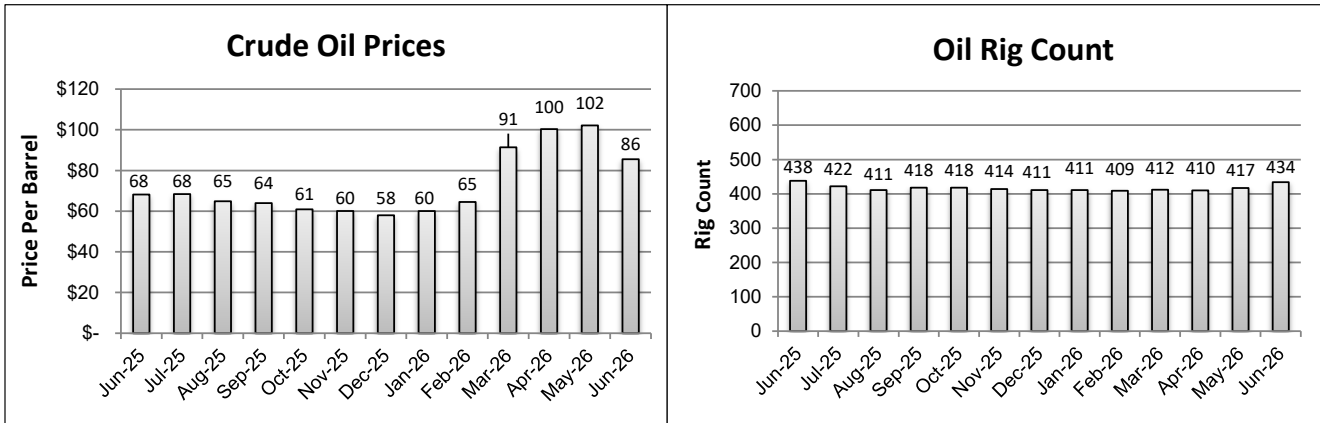
Expenditures

Month Reported	Expenditure Detail	
November	Public Safety	
	Increase in Police Department to restore critical positions	1,295
February	Increase in Fire Department to reflect classified overtime, equipment for new cadets, termination pay, phase down, and billing collections	50,606
	Increase in Police Department to reflect classified overtime and higher HPD IT related costs	15,633
March	Increase in Fire Department to reflect classified pay increase, special pay classified, and earned leave/holiday buy back	22,159
	Total Public Safety	89,692
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
February	Decrease in various departments to reflect vacancy savings	(3,354)
	Decrease in various departments to reflect interfund electricity chargeback savings	(1,425)
	Decrease in various departments to reflect interfund insurance chargeback savings	(1,302)
	Increase in various departments to reflect health benefits overage	4,511
	Increase in General Government to reflect funding for Houston Forensic Science Center and Enterprise Risk Assessment consulting services	1,560
	Increase in various departments to reflect interfund fleet chargeback overage	1,216
	Increase in various departments to reflect interfund HR client services overage	752
	Other Adjustments	(151)
March	Increase in General Government due to lower than anticipated category management savings	17,150
	Other Adjustments	309
June	Decrease in various departments to reflect year-end savings in personnel, supplies and services	(16,045)
	Total Other Adjustments	11,462
	Total Expenditures	101,154

*Total may reflect slight variances due to rounding.

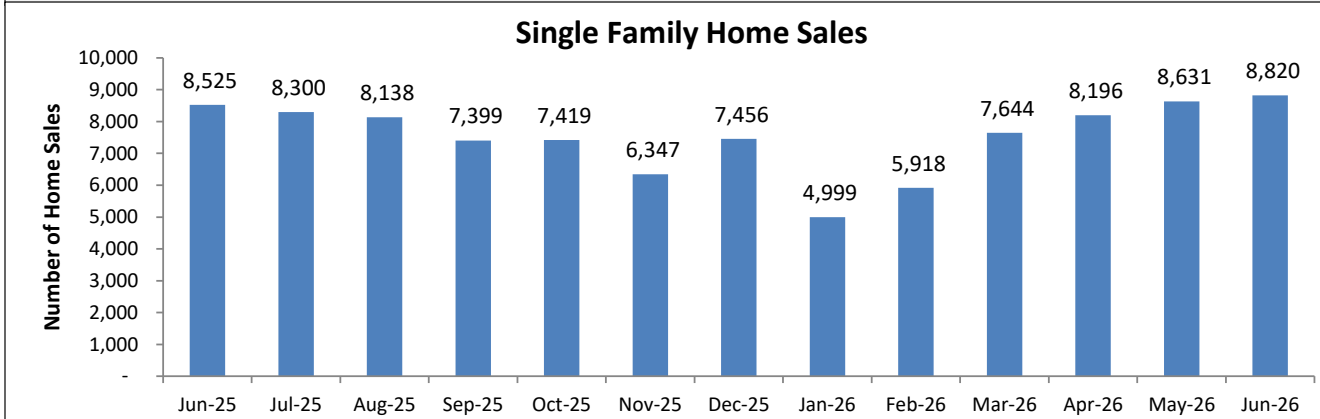


Key Economic Indicators



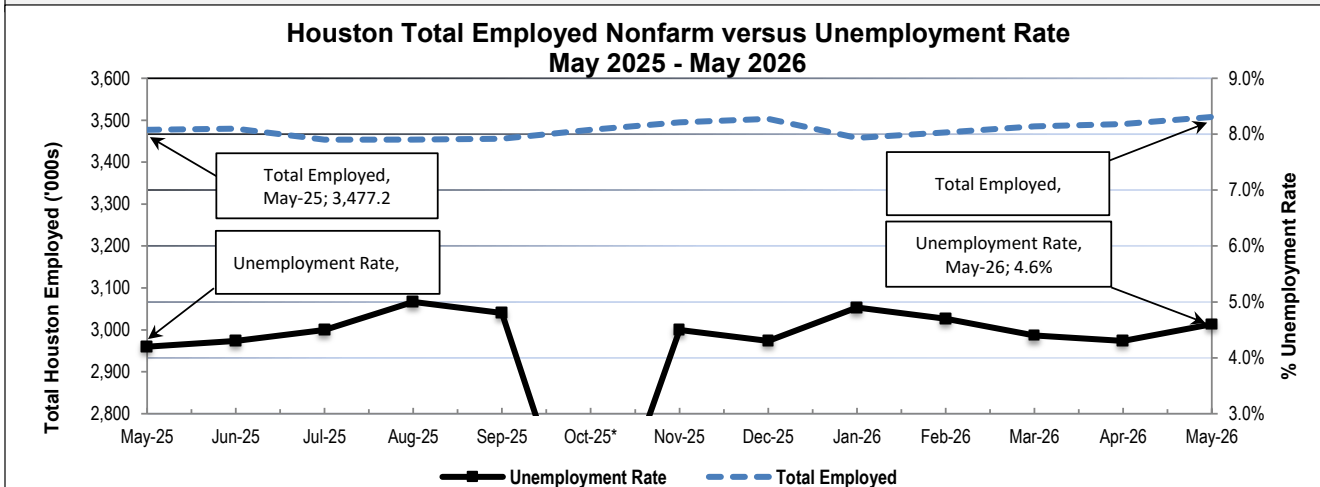
Oil prices show a decrease of 16.3% in June from May. Compared to June 2025, oil prices are up by 25.5%. Rig counts show an increase of 4.1% in June from May. Compared to June 2025, rig counts are down by 0.9%.

Source: US Energy Information Administration & Baker Hughes Rig Counts



Single-family home sales showed an increase of 2.2% in June from May. According to HAR, single-family home sales totaled 8,820 units compared to 8,525 units a year earlier, an increase of 3.5%.

Source: HAR.COM



The Total Employed shows an increase from May 2025 of 3,477.2 to May 2026 of 3,507.7. The Unemployment rate shows an increase from May 2025 of 4.2% to May 2026 of 4.6%.

Source: Bureau of Labor Statistics

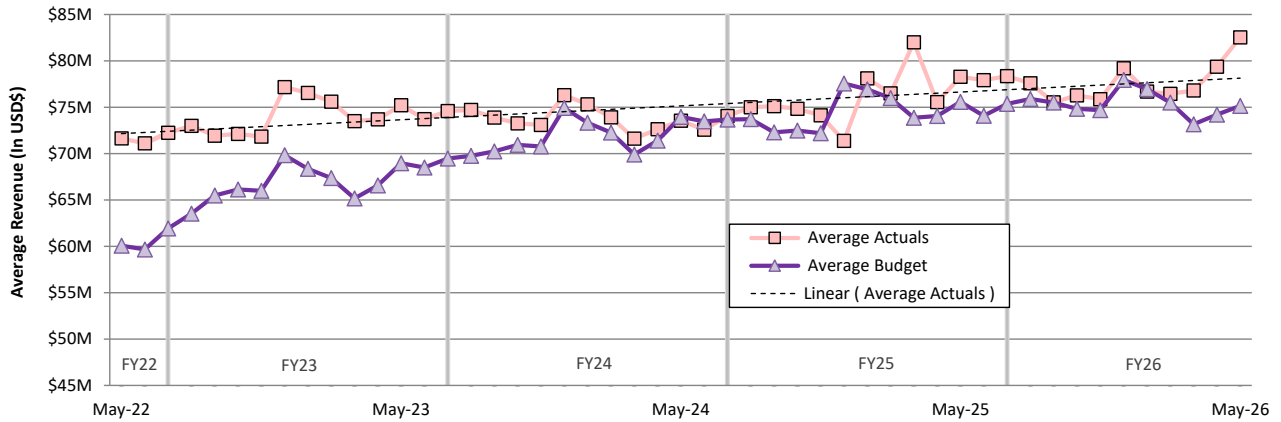
*Data unavailable due to the 2025 lapse in appropriations.



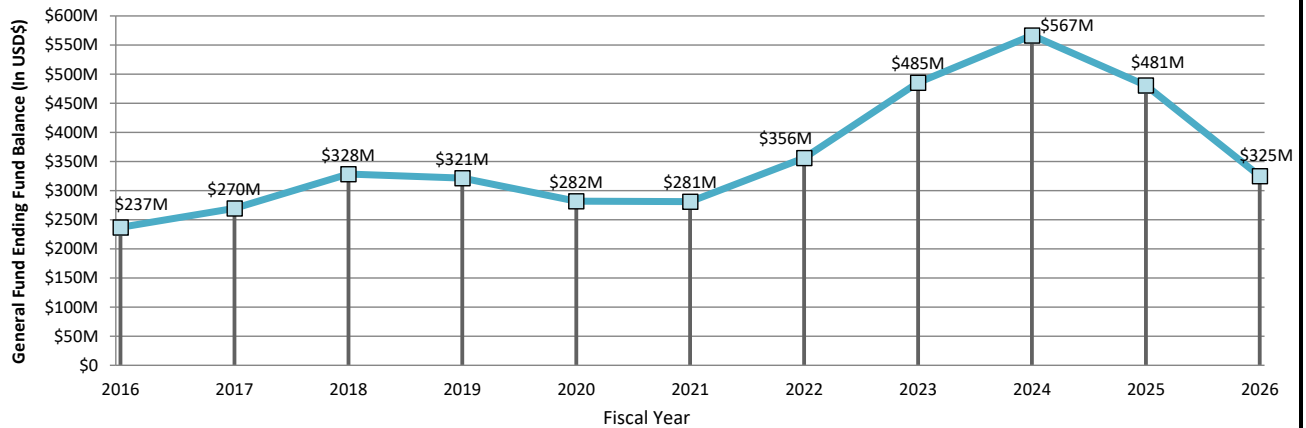
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

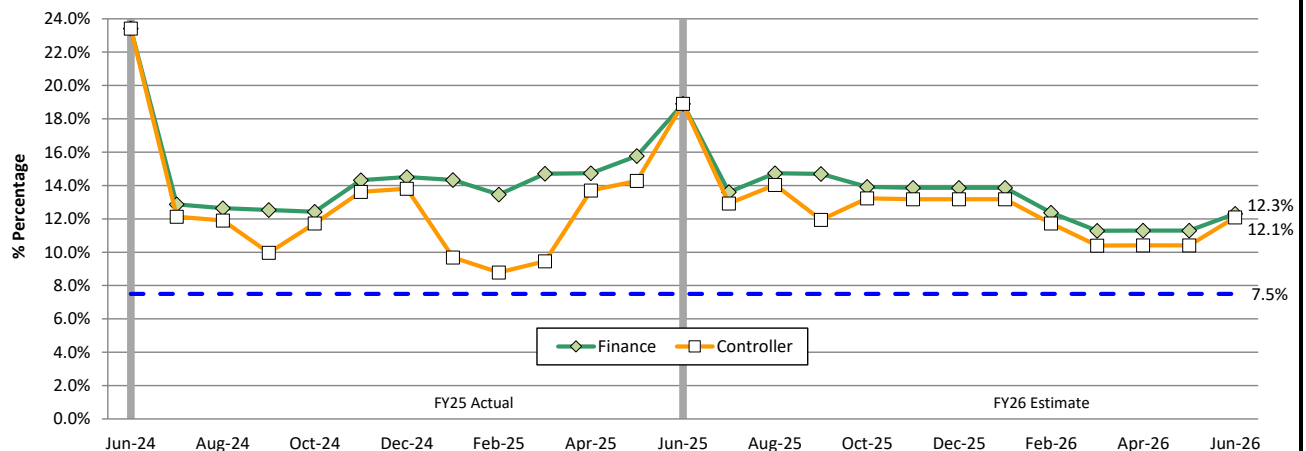
Sales Tax - Three-month Rolling Average



Historical Unassigned Ending Fund Balance



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



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





General Fund (Fund 1000)

For the period ended June 30, 2026

(amounts expressed in thousands)

	FY2026									
	FY2025 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD	Controller - Finance Variance	Finance - Adopted Budget Variance	Finance	Controller
Revenues										
General Property Taxes	1,420,881	1,504,362	1,504,362	1,433,058	1,433,012	1,433,012	46	(71,350)	⚠	⚠
Industrial Assessments	30,456	27,685	27,685	30,700	30,700	30,700	-	3,014	✓	✓
Sales Tax	919,289	902,316	902,316	937,000	937,310	927,903	(310)	34,994	✓	✓
Other Taxes	23,695	23,955	23,955	23,456	23,955	19,327	(499)	-	✓	✓
Electric Franchise	100,070	98,620	98,620	98,777	98,777	98,433	-	156	✓	✓
Telephone Franchise	13,918	12,264	12,264	12,229	12,346	9,212	(117)	82	✓	✓
Gas Franchise	16,232	16,777	16,777	16,801	16,801	16,801	-	23	✓	✓
Other Franchise	20,917	18,484	18,484	18,623	21,250	16,964	(2,627)	2,766	✓	✓
Licenses and Permits	36,112	35,397	35,397	35,818	35,880	35,808	(62)	484	✓	✓
Intergovernmental	75,940	31,512	31,512	53,666	53,666	24,182	-	22,154	✓	✓
Charges for Services	103,880	87,722	87,722	104,120	104,854	103,214	(734)	17,132	✓	✓
Direct Interfund Services	76,971	80,215	80,215	80,370	80,370	76,891	-	155	✓	✓
Indirect Interfund Services	25,848	30,564	30,564	30,201	30,201	29,866	-	(363)	✓	✓
Municipal Courts Fines and Forfeits	17,016	19,019	19,019	18,263	18,512	18,048	(249)	(507)	✓	✓
Other Fines and Forfeits	3,440	2,354	2,354	2,738	2,919	2,738	(181)	564	✓	✓
Interest	22,048	21,893	21,893	20,648	20,590	20,590	58	(1,303)	⚠	⚠
Miscellaneous/Other	15,650	12,681	12,681	19,688	20,707	19,686	(1,019)	8,026	✓	✓
Total Revenues	2,922,363	2,925,821	2,925,821	2,936,157	2,941,850	2,883,375	(5,694)	16,027	✓	✓
Expenditures										
Administration & Regulatory Affairs	36,439	28,885	28,527	27,708	27,708	26,788	-	(1,178)	✓	✓
City Council	15,049	19,246	22,567	22,567	22,567	19,238	-	3,321	✓	✓
City Secretary	1,051	812	793	723	723	708	-	(90)	✓	✓
Controller	10,394	10,978	11,043	10,552	10,552	10,441	-	(426)	✓	✓
Finance	21,815	23,049	23,341	22,545	22,545	21,801	-	(503)	✓	✓
Fire	680,374	659,035	732,262	731,887	731,887	716,689	-	72,852	✓	✓
General Services	48,050	46,233	46,507	45,046	45,046	42,716	-	(1,187)	✓	✓
Housing and Community Development	2,312	1,610	1,867	1,867	1,867	976	-	257	✓	✓
Houston Emergency Center	9,395	8,822	8,822	8,822	8,822	8,822	-	-	✓	✓
Houston Health Department	58,865	50,013	51,501	51,173	51,173	47,808	-	1,160	✓	✓
Houston Public Works	1,195	1,159	1,153	1,052	1,052	1,051	-	(107)	✓	✓
Human Resources	1,187	1,425	1,425	1,216	1,216	991	-	(209)	✓	✓
Legal	19,016	18,662	18,587	15,461	15,461	15,824	-	(3,201)	✓	✓
Library	53,056	50,057	50,532	49,429	49,429	48,503	-	(628)	✓	✓
Mayor's Office	8,693	8,129	8,065	8,065	8,065	7,664	-	(64)	✓	✓
Municipal Courts	30,316	26,029	25,617	24,817	24,817	24,390	-	(1,213)	✓	✓
Neighborhoods	13,024	7,480	6,740	6,137	6,137	5,980	-	(1,343)	✓	✓
Office of Business Opportunity	4,759	4,842	4,945	4,455	4,455	4,188	-	(387)	✓	✓
Parks and Recreation	93,057	89,068	88,056	83,434	83,434	81,822	-	(5,634)	✓	✓
Planning and Development	2,945	3,086	3,027	2,130	2,130	1,695	-	(955)	✓	✓
Police	1,064,519	1,110,813	1,131,191	1,128,703	1,128,703	1,105,484	-	17,889	✓	✓
Solid Waste Management	109,027	101,401	103,515	103,194	103,194	88,680	-	1,793	✓	✓
Total Departmental Expenditures	2,284,538	2,270,834	2,370,083	2,350,983	2,350,983	2,282,259	-	80,147	✓	✓
General Government	258,868	268,937	290,237	289,938	289,938	239,955	-	21,001	✓	✓
Total Expenditures Other Than Debt	2,543,406	2,539,771	2,660,320	2,640,921	2,640,921	2,522,214	-	101,148	✓	✓
Captured Revenue Transfer to DDSRF	135,947	183,835	183,835	183,835	183,835	183,835	-	-	✓	✓
Debt Service Transfer	380,860	324,165	324,168	324,168	324,168	324,165	-	3	✓	✓
Total Expenditures and Other Uses	3,060,213	3,047,770	3,168,323	3,148,923	3,148,923	3,030,214	-	101,151	✓	✓
Net Current Activity	(137,850)	(121,950)	(242,502)	(212,767)	(207,073)	(146,839)	(5,694)	(85,124)		
Other Financing Sources (Uses)										
Transfers from Other Funds	12,389	43,602	43,602	46,693	46,693	5,525	-	3,090	✓	✓
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	-	✓	✓
Sale of Capital Assets	41,368	2,500	2,500	4,481	4,481	4,481	-	1,981	✓	✓
Total Other Financing Sources (Uses)	53,757	46,102	46,102	51,174	51,174	10,006	-	5,071	✓	✓
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)	(196,400)	(196,400)	(196,400)	(136,833)	-	(120,552)		
Change in Inventory/Prepaid Items/Imprest Cash	(880)	-	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	34,807	40,500	-	(5,693)	40,500		
Fund Balance, End of Year***	480,860	404,915	284,363	319,170	324,863	344,027	(5,693)	(80,052)		

*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 is 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 \$198,069 based on current projections. The City will be \$121,101 above 7.5% based on the Controller's Projections, and \$126,794 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
June 2026**

DESCRIPTION	Estimates			Actuals Inception to Date as of 06/30/2026		
	DR 4781	DR 4798	Combined	DR 4781	DR 4798	Combined
INFLOWS						
FEMA Reimbursement*	\$ 24,341,650	\$ 39,639,347	\$ 63,980,997	\$ 32,031,392	\$ 3,678,123	\$ 35,709,515
FEMA Advance	\$ 12,541,738	\$ 52,448,433	\$ 64,990,171	\$ -	\$ 52,637,297	\$ 52,637,297
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	\$ 60,064,148	\$ 75,888,415	\$ 135,952,562
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	\$ 2,385,675	\$ 17,338,722	\$ 19,724,397
<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	\$ 37,700,407	\$ 80,529,838	\$ 118,230,245
<i>Other:</i>						
BSF Replenishment	\$ 19,000,000	\$ 4,000,000	\$ 23,000,000	\$ 12,000,000	\$ -	\$ 12,000,000
Total Outflows	\$ 68,177,850	\$ 126,783,707	\$ 194,961,557	\$ 49,700,407	\$ 80,529,838	\$ 130,230,245
NET ACTIVITY	\$ (2,250,464)	\$ (13,763,324)	\$ (16,013,788)	\$ 10,363,741	\$ (4,641,423)	\$ 5,722,318

*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 June 30, 2026
(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	\$ 100,662	\$ 102,730	\$ 102,730
Bldg and Ground Area	271,796	331,964	307,114	326,659	326,659	326,659
Parking and Concession	254,798	272,694	270,783	261,835	266,956	266,956
Other	10,413	8,264	8,264	8,415	8,415	8,415
Total Operating Revenues	<u>638,152</u>	<u>714,673</u>	<u>687,913</u>	<u>697,571</u>	<u>704,760</u>	<u>704,760</u>
Operating Expenses						
Personnel	150,914	149,637	151,887	152,494	152,495	152,495
Supplies	10,821	9,965	11,689	10,034	10,104	10,104
Services	220,530	313,657	318,910	295,439	306,067	306,067
Non-Capital Outlay	1,936	3,498	3,712	1,845	2,441	2,441
Total Operating Expenses	<u>384,200</u>	<u>476,757</u>	<u>486,199</u>	<u>459,812</u>	<u>471,107</u>	<u>471,107</u>
Operating Income (Loss)	<u>253,952</u>	<u>237,916</u>	<u>201,714</u>	<u>237,759</u>	<u>233,653</u>	<u>233,653</u>
Non-Operating Revenues (Expenses)						
Interest Income	41,945	24,000	36,224	42,692	42,692	42,692
Other	<u>(26,037)</u>	<u>30</u>	<u>20,304</u>	<u>20,797</u>	<u>20,797</u>	<u>20,797</u>
Total Non-Operating Rev (Exp)	<u>15,908</u>	<u>24,030</u>	<u>56,528</u>	<u>63,489</u>	<u>63,489</u>	<u>63,489</u>
Income (Loss) Before Operating Transfers	<u>269,860</u>	<u>261,946</u>	<u>258,242</u>	<u>301,248</u>	<u>297,142</u>	<u>297,142</u>
Operating Transfers						
Debt Service Transfer	138,311	185,080	183,594	147,108	152,482	152,482
Renewal and Replacement	46,202	15,000	15,000	18,750	18,750	18,750
Capital Improvement	111,875	61,866	59,648	90,436	125,910	125,910
Total Operating Transfers	<u>296,388</u>	<u>261,946</u>	<u>258,242</u>	<u>256,295</u>	<u>297,142</u>	<u>297,142</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ (26,528)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 44,953</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

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

Convention and Entertainment Facilities Operating Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025 Actual	FY2026				
		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	11,014	11,127	11,127
Total Operating Revenues	<u>11,141</u>	<u>11,054</u>	<u>11,054</u>	<u>12,535</u>	<u>12,648</u>	<u>12,648</u>
Operating Expenses						
Personnel	(893)	247	247	208	208	208
Services	112	112	112	72	108	108
Total Operating Expenses	<u>(781)</u>	<u>359</u>	<u>359</u>	<u>280</u>	<u>316</u>	<u>316</u>
Operating Income (Loss)	<u>11,922</u>	<u>10,695</u>	<u>10,695</u>	<u>12,255</u>	<u>12,332</u>	<u>12,332</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	106,051	118,694	118,694	104,242	104,242	104,242
Delinquent	5,141	3,255	3,255	11,762	11,762	11,762
Net Hotel Occupancy Tax	<u>111,192</u>	<u>121,949</u>	<u>121,949</u>	<u>116,004</u>	<u>116,004</u>	<u>116,004</u>
Interest Income	787	520	520	1,046	1,046	1,046
Other Interest Expense	(918)	(153)	(153)	(932)	(932)	(932)
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>116,118</u>	<u>116,410</u>	<u>116,410</u>
Income (Loss) Before Operating Transfers	<u>123,275</u>	<u>133,302</u>	<u>133,302</u>	<u>128,373</u>	<u>128,742</u>	<u>128,742</u>
Operating Transfers						
Transfers for Interest	21,319	22,155	22,155	22,701	22,701	22,701
Transfers for Principal	9,885	10,110	10,110	9,203	9,332	9,332
Transfers to Component Unit	89,496	99,089	99,089	94,324	94,436	94,436
Transfers to General Fund	1,521	1,521	1,521	1,521	1,521	1,521
Transfer to Debt Service	235	250	250	250	250	250
Total Operating Transfers	<u>122,456</u>	<u>133,126</u>	<u>133,126</u>	<u>127,999</u>	<u>128,240</u>	<u>128,240</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>819</u>	\$ <u>176</u>	\$ <u>176</u>	\$ <u>375</u>	\$ <u>502</u>	\$ <u>502</u>

About the Fund:

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

Combined Utility System Fund
For the period ended June 30, 2026
(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	\$ 963,171	\$ 963,171	\$ 963,171
Sewer Sales	788,579	939,686	939,686	876,701	876,701	876,701
Penalties	(951)	0	0	(878)	(878)	(878)
Other	18,616	18,640	18,640	32,293	32,293	32,293
Total Operating Revenues	<u>1,649,810</u>	<u>1,970,720</u>	<u>1,970,720</u>	<u>1,871,287</u>	<u>1,871,287</u>	<u>1,871,287</u>
Operating Expenses						
Personnel	245,140	250,752	250,752	218,274	218,223	218,223
Supplies	82,290	96,461	97,135	75,063	82,263	82,263
Electricity and Gas	48,056	69,688	69,688	63,593	63,594	63,594
Contracts & Other Payments	299,816	431,104	452,913	338,159	361,679	361,679
Non-Capital Equipment	2,013	4,190	4,296	2,894	2,962	2,962
Total Operating Expenses	<u>677,315</u>	<u>852,194</u>	<u>874,784</u>	<u>697,983</u>	<u>728,721</u>	<u>728,721</u>
Operating Income (Loss)	<u>972,495</u>	<u>1,118,525</u>	<u>1,095,936</u>	<u>1,173,304</u>	<u>1,142,566</u>	<u>1,142,566</u>
Non-Operating Revenues (Expenses)						
Interest Income	52,588	50,000	50,000	56,234	56,234	56,234
Sale of Property, Mains & Scrap	2,439	740	740	10,041	10,041	10,041
Other	44,146	31,944	31,944	53,255	53,255	53,255
Impact Fees	37,591	25,000	25,000	44,711	44,711	44,711
CWA & TRA Contracts (Prin.&Int.)	(6,339)	(12,577)	(12,577)	2,971	(7,109)	(7,109)
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>167,257</u>	<u>157,177</u>	<u>157,177</u>
Income (Loss) Before Operating Transfers	<u>1,102,920</u>	<u>1,213,632</u>	<u>1,191,043</u>	<u>1,340,561</u>	<u>1,299,743</u>	<u>1,299,743</u>
Operating Transfers						
System Debt Service Transfer	561,466	599,974	599,974	564,908	583,523	583,523
CWA & TRA Contracts (P & I) Luce Bayou	16,326	17,970	17,969	11,219	15,989	15,989
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	290,000	290,000
Pension Liability Prin & Int	8,233	8,375	8,375	2,581	8,375	8,375
Equipment Acquisition	83,936	132,188	132,024	71,354	71,410	71,410
Transfer to General Fund	3,464	16,352	0	0	0	0
Transfer to Storm Water	88,395	127,809	127,086	45,470	57,000	57,000
Transfer to Special Revenue	1,120	350	0	0	0	0
Total Operating Transfers	<u>1,065,800</u>	<u>1,203,018</u>	<u>1,180,428</u>	<u>985,532</u>	<u>1,026,297</u>	<u>1,026,297</u>
Net Current Activity						
Operating Fund Only	<u>\$ 37,120</u>	<u>\$ 10,615</u>	<u>\$ 10,615</u>	<u>\$ 355,029</u>	<u>\$ 273,446</u>	<u>\$ 273,446</u>

About the Fund:

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

Storm Water Fund
For the period ended June 30, 2026
(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	\$ 0	\$ 0
Miscellaneous	6	15	15	8	8	8
Total Revenues	<u>6</u>	<u>615</u>	<u>615</u>	<u>8</u>	<u>8</u>	<u>8</u>
Expenditures						
Personnel	28,250	37,929	29,823	28,749	28,749	28,749
Supplies	689	1,076	1,073	774	781	781
Other Services	23,290	91,127	61,854	31,745	36,149	36,149
Capital Outlay	19,265	8,235	8,611	4,366	4,401	4,401
Total Expenditures	<u>71,494</u>	<u>138,367</u>	<u>101,361</u>	<u>65,634</u>	<u>70,080</u>	<u>70,080</u>
Net Current Activity	(71,488)	(137,752)	(100,746)	(65,626)	(70,072)	(70,072)
Other Financing Sources (Uses)						
Interest Income	22	130	130	586	586	586
Transfers In - CUS	88,395	127,809	127,809	45,470	57,000	57,000
Transfers In - DD&SRF	15,000	36,000	36,000	36,000	36,000	36,000
Transfers Out - Special Revenue Fund	0	(10,208)	(5,908)	(5,470)	(6,059)	(6,059)
Debt Service Principal	(4,407)	(2,188)	(2,188)	(2,188)	(2,188)	(2,188)
Transfer Out -Discretionary Debt	<u>(15,199)</u>	<u>(15,682)</u>	<u>(15,682)</u>	<u>(15,682)</u>	<u>(15,682)</u>	<u>(15,682)</u>
Total Other Financing Sources (Uses)	<u>83,811</u>	<u>135,861</u>	<u>140,161</u>	<u>58,716</u>	<u>69,657</u>	<u>69,657</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	12,323	(1,891)	39,415	(6,909)	(415)	(415)
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>\$ 51,738</u>	<u>\$ 5,413</u>	<u>\$ 11,908</u>	<u>\$ 11,908</u>

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

About the Fund:

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

Dedicated Drainage & Street Renewal Fund (Ad - Valorem)
For the period ended June 30, 2026
(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	\$ 7,097	\$ 7,097	\$ 7,097
Supplies	0	1,350	1,350	20	20	20
Other Services	760	2,608	2,608	1,331	1,356	1,356
Total Expenditures	<u>14,804</u>	<u>17,365</u>	<u>18,295</u>	<u>8,448</u>	<u>8,473</u>	<u>8,473</u>
Net Current Activity	(14,804)	(17,365)	(18,295)	(8,448)	(8,473)	(8,473)
Other Financing Sources (Uses)						
Interest Income	2,808	1,000	1,000	5,303	5,303	5,303
Transfers In - General Fund	143,947	183,835	183,835	183,835	183,835	183,835
Transfers Out - Capital Projects	(70,620)	(149,100)	(148,170)	(87,573)	(87,573)	(87,573)
Transfers Out Ch380 Trans Other Fund	(2,702)	(3,999)	(3,999)	(938)	(3,317)	(3,317)
Total Other Financing Sources (Uses)	<u>73,433</u>	<u>31,736</u>	<u>32,666</u>	<u>100,627</u>	<u>98,248</u>	<u>98,248</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	58,629	14,371	14,371	92,179	89,775	89,775
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>\$ 267,002</u>	<u>\$ 264,598</u>	<u>\$ 264,598</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:

	FY2026		
	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	\$ 258,432
Less Street & Drainage Debt Service (General Fund)	<u>(74,597)</u>	<u>(74,597)</u>	<u>(74,597)</u>
Captured Revenues * (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>\$ 183,835</u>	<u>\$ 183,835</u>	<u>\$ 183,835</u>
Note: Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of June 30) is \$3.619 billion. The portion of the debt associated with drainage and street improvements is estimated at \$368 million.			

About the Fund:

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

Dedicated Drainage & Street Renewal Fund - Drainage Charge
For the period ended June 30, 2026
(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	\$ 107,497	\$ 107,791	\$ 107,791
Interfund Drainage Fee	7,824	7,818	7,818	7,829	7,829	7,829
Operating Recoveries & Refunds	(636)	2	2	(653)	(653)	(653)
Total Revenues	<u>109,203</u>	<u>115,020</u>	<u>115,020</u>	<u>114,673</u>	<u>114,967</u>	<u>114,967</u>
Expenditures						
Personnel	2,444	2,248	2,248	2,049	2,049	2,049
Supplies	107	75	75	3	77	77
Other Services	1,102	6,183	6,183	862	949	949
Capital Outlay	0	3	3	0	3	3
Total Expenditures	<u>3,653</u>	<u>8,509</u>	<u>8,509</u>	<u>2,914</u>	<u>3,078</u>	<u>3,078</u>
Net Current Activity	105,550	106,511	106,511	111,759	111,889	111,889
Other Financing Sources (Uses)						
Interest Income	9,630	6,000	6,000	11,455	11,500	11,500
Transfers In - General Fund	0	0	0	90	90	90
Transfers Out - Comm'l Paper Agent Fees	(520)	(520)	(520)	(833)	(963)	(963)
Transfers Out - Capital Projects	(69,025)	(106,400)	(106,400)	(71,841)	(71,841)	(71,841)
Transfers Out - To Storm Water	(15,000)	(36,000)	(36,000)	(36,000)	(36,000)	(36,000)
Total Other Financing Sources (Uses)	<u>(74,915)</u>	<u>(136,920)</u>	<u>(136,920)</u>	<u>(97,129)</u>	<u>(97,214)</u>	<u>(97,214)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	30,635	(30,409)	(30,409)	14,630	14,675	14,675
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>\$ 284,488</u>	<u>\$ 284,533</u>	<u>\$ 284,533</u>

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

*The Drainage Charge Revenue YTD includes all amounts billed. There is typically a 21 day lag between the billed and collected amounts.

About the Fund:

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

Dedicated Drainage & Street Renewal Fund - Metro ET AL
For the period ended June 30, 2026
(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	\$ 304	\$ 501	\$ 501
Street Milling and Sales Earnings	541	300	300	639	689	689
Metro Intergovernmental Revenue	110,852	158,735	158,735	108,980	143,263	143,263
Operating Recoveries & Refunds	32	126	126	159	162	162
Miscellaneous/Other	42	60	60	7	7	7
Total Revenues	<u>112,015</u>	<u>160,363</u>	<u>160,363</u>	<u>110,089</u>	<u>144,622</u>	<u>144,622</u>
Expenditures						
Personnel	38,512	45,896	45,896	36,335	40,006	40,006
Supplies	11,357	11,910	11,810	10,282	12,502	12,502
Other Services	60,366	74,852	74,852	58,564	64,020	64,020
Capital Outlay	657	442	542	716	1,263	1,263
Total Expenditures	<u>110,892</u>	<u>133,100</u>	<u>133,100</u>	<u>105,897</u>	<u>117,791</u>	<u>117,791</u>
Net Current Activity	1,123	27,263	27,263	4,192	26,831	26,831
Other Financing Sources (Uses)						
Transfers Out	<u>0</u>	<u>(27,263)</u>	<u>(27,263)</u>	<u>0</u>	<u>(27,500)</u>	<u>(27,500)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(27,263)</u>	<u>(27,263)</u>	<u>0</u>	<u>(27,500)</u>	<u>(27,500)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)						
	1,123	0	0	4,192	(669)	(669)
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>9,850</u>	\$ <u>4,989</u>	\$ <u>4,989</u>

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

About the Fund:

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



Health Benefits Fund
For the period ended June 30, 2026
(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	\$ 397,908	\$ 397,994	\$ 397,994
City Dental Plans	12,271	12,520	12,520	12,554	12,554	12,554
City Life Insurance Plans	9,144	9,742	9,742	8,290	8,290	8,290
Vision	3,597	3,737	3,737	3,616	3,616	3,616
Health Flexible Spending Account	5,203	5,369	5,369	6,024	6,024	6,024
Dependent Care Reimbursement	376	384	384	512	512	512
Operating Revenues	<u>414,967</u>	<u>434,467</u>	<u>434,467</u>	<u>428,904</u>	<u>428,990</u>	<u>428,990</u>
Operating Expenses						
Medicare Advantage	24,326	26,945	26,945	23,766	23,766	23,766
City Medical Plan Claims - Cigna	351,026	371,935	382,876	380,338	382,642	382,642
City Dental Plan Claims	12,272	13,550	13,550	13,313	13,313	13,313
Vision	3,717	4,453	4,453	4,343	4,343	4,343
City Life Insurance Plans	9,145	9,741	9,741	8,427	8,427	8,427
Administrative Costs	7,553	9,323	9,323	7,864	8,111	8,111
Health Flexible Spending Account	5,316	5,468	5,468	6,148	6,148	6,148
Dependent Care	380	387	387	517	518	518
Operating Expenses	<u>413,735</u>	<u>441,802</u>	<u>452,743</u>	<u>444,716</u>	<u>447,268</u>	<u>447,268</u>
Operating Income (Loss)	1,232	(7,335)	(18,276)	(15,812)	(18,278)	(18,278)
Non-Operating Revenues (Expenses)						
Interest Income	3,629	2,700	2,700	3,327	3,327	3,327
Prior Year Expense Recovery	36	0	0	385	385	385
Miscellaneous Revenue	644	0	0	167	167	167
Non-Operating Revenues (Expenses)	<u>4,309</u>	<u>2,700</u>	<u>2,700</u>	<u>3,879</u>	<u>3,879</u>	<u>3,879</u>
Net Income (Loss)	5,541	(4,635)	(15,576)	(11,933)	(14,399)	(14,399)
Net Assets, Beginning of Year	38,093	43,634	43,634	43,634	43,634	43,634
Net Assets, End of Year	<u>\$ 43,634</u>	<u>\$ 38,999</u>	<u>\$ 28,058</u>	<u>\$ 31,701</u>	<u>\$ 29,235</u>	<u>\$ 29,235</u>

About the Fund:

The Health Benefits Fund, an Internal Service Fund administered by the Human Resources Department, was established in 1984 to centralize the financial transactions for the City's benefit plans.

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

The Fund also includes a vision plan, two dental plans, a dental/health maintenance organization (DHMO) and a dental indemnity plan. All three plans are supported exclusively by participants.

Long-Term Disability Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026 YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 624	\$ 1,251	\$ 1,251	\$ 1,209	\$ 609	\$ 609
Operating Revenues	<u>624</u>	<u>1,251</u>	<u>1,251</u>	<u>1,209</u>	<u>609</u>	<u>609</u>
Operating Expenses						
Management Consulting Services	27	30	30	0	27	27
Claims Payment Services	99	120	120	67	120	120
Employee Medical Claims	830	1,010	1,010	806	806	806
Operating Expenses	<u>956</u>	<u>1,160</u>	<u>1,160</u>	<u>873</u>	<u>953</u>	<u>953</u>
Operating Income (Loss)	(332)	91	91	336	(344)	(344)
Non-Operating Revenues (Expenses)						
Interest Income	344	300	300	368	368	368
Miscellaneous Revenue	6	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>350</u>	<u>300</u>	<u>300</u>	<u>368</u>	<u>368</u>	<u>368</u>
Net Income (Loss)	18	391	391	704	24	24
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>\$ 10,168</u>	<u>\$ 9,488</u>	<u>\$ 9,488</u>

About the Fund:

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

Property and Casualty Fund
For the period ended June 30, 2026
(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	\$ 15,332	\$ 23,421	\$ 23,421
Interfund Insurance Fees	26,317	32,850	32,850	22,764	22,833	22,833
Operating Revenues	<u>49,230</u>	<u>61,706</u>	<u>61,706</u>	<u>38,096</u>	<u>46,254</u>	<u>46,254</u>
Operating Expenses						
Personnel	11,285	11,997	11,997	10,719	10,719	10,719
Supplies	63	113	113	74	88	88
Services:						
Insurance Fees/Adm.	25,017	31,746	31,746	21,628	21,630	21,630
Claims and Judgments	8,358	9,383	9,383	7,820	9,508	9,508
Other Services	4,507	8,467	8,467	3,313	4,309	4,309
Operating Expenses	<u>49,230</u>	<u>61,706</u>	<u>61,706</u>	<u>43,554</u>	<u>46,254</u>	<u>46,254</u>
Operating Income (Loss)	0	0	0	(5,458)	0	0
Net Income (Loss)	0	0	0	(5,458)	0	0
Net Assets, Beginning of Year	0	0	0	0	0	0
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (5,458)</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

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

Workers' Compensation Fund
For the period ended June 30, 2026
(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	\$ 31,823	\$ 32,182	\$ 32,182
Operating Revenues	<u>34,485</u>	<u>37,856</u>	<u>37,856</u>	<u>31,823</u>	<u>32,182</u>	<u>32,182</u>
Operating Expenses						
Personnel	7,844	7,920	7,920	6,905	6,905	6,905
Supplies	34	63	63	32	33	33
Current Year Claims	28,121	31,379	30,846	26,120	26,120	26,120
Services	1,279	1,659	2,161	1,050	1,556	1,556
Capital Outlay	158	332	345	242	242	242
Non-Capital Outlay	1	0	18	3	3	3
Operating Expenses	<u>37,437</u>	<u>41,353</u>	<u>41,353</u>	<u>34,352</u>	<u>34,859</u>	<u>34,859</u>
Operating Income (Loss)	(2,952)	(3,497)	(3,497)	(2,529)	(2,677)	(2,677)
Non-Operating Revenues (Expenses)						
Interest Income	83	50	50	55	55	55
Other	2,869	3,447	3,447	2,622	2,622	2,622
Non-Operating Revenues (Expenses)	<u>2,952</u>	<u>3,497</u>	<u>3,497</u>	<u>2,677</u>	<u>2,677</u>	<u>2,677</u>
Net Income (Loss)	0	0	0	148	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>\$ 148</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 June 30, 2026
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 4,608	\$ 2,000	\$ 2,000	\$ 4,562	\$ 4,562	\$ 4,562
Interest Income	327	41	41	373	373	373
Other	0	0	0	(5)	(5)	(5)
Total Revenues	<u>4,935</u>	<u>2,041</u>	<u>2,041</u>	<u>4,930</u>	<u>4,930</u>	<u>4,930</u>
Expenditures						
Personnel	2,484	3,140	3,125	1,884	1,884	1,884
Supplies	452	498	678	603	611	611
Other Services	1,273	945	960	536	619	619
Capital Purchases	165	0	120	76	76	76
Non-Capital Purchases	0	5,417	4,120	49	49	49
Total Expenditures	<u>4,374</u>	<u>10,000</u>	<u>9,003</u>	<u>3,148</u>	<u>3,239</u>	<u>3,239</u>
Net Current Activity	561	(7,959)	(6,962)	1,782	1,691	1,691
Fund Balance, Beginning of Year	<u>8,307</u>	<u>8,868</u>	<u>8,868</u>	<u>8,868</u>	<u>8,868</u>	<u>8,868</u>
Fund Balance, End of Year	<u>\$ 8,868</u>	<u>\$ 909</u>	<u>\$ 1,906</u>	<u>\$ 10,650</u>	<u>\$ 10,559</u>	<u>\$ 10,559</u>

Auto Dealers Special Revenue Fund
For the period ended June 30, 2026
(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	\$ 3,075	\$ 3,075	\$ 3,075
Vehicle Storage Notification	290	309	309	314	314	314
Vehicle Auction Fees	366	340	340	402	402	402
Interest Income	583	565	565	689	689	689
Other	9,009	8,569	8,569	7,645	8,620	8,620
Total Revenues	<u>13,028</u>	<u>12,591</u>	<u>12,591</u>	<u>12,125</u>	<u>13,100</u>	<u>13,100</u>
Expenditures						
Personnel	4,820	5,487	5,487	5,383	5,411	5,411
Supplies	380	478	478	409	410	410
Other Services	2,239	2,745	2,745	2,238	2,258	2,258
Capital Purchases	288	1,900	1,900	1,005	1,005	1,005
Total Expenditures	<u>7,727</u>	<u>10,610</u>	<u>10,610</u>	<u>9,035</u>	<u>9,084</u>	<u>9,084</u>
Other Financing Sources (Uses)						
Transfers Out	<u>(2,904)</u>	<u>(2,750)</u>	<u>(2,750)</u>	<u>(2,750)</u>	<u>(2,750)</u>	<u>(2,750)</u>
Total Other Financing Sources (Uses)	<u>(2,904)</u>	<u>(2,750)</u>	<u>(2,750)</u>	<u>(2,750)</u>	<u>(2,750)</u>	<u>(2,750)</u>
Net Current Activity	2,397	(769)	(769)	341	1,266	1,266
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>\$ 16,983</u>	<u>\$ 17,908</u>	<u>\$ 17,908</u>

BARC Special Revenue Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026 YTD	Controller's Projection	Finance Projection
Revenues						
Licenses & Fees	\$ 1,022	\$ 987	987	\$ 1,024	\$ 1,024	\$ 1,024
Interest	12	10	10	21	21	21
Animal Adoption	182	155	155	160	160	160
Contributions	217	200	200	239	239	239
Other Revenue	27	0	0	1	1	1
Total Revenues	<u>1,460</u>	<u>1,352</u>	<u>1,352</u>	<u>1,445</u>	<u>1,445</u>	<u>1,445</u>
Expenditures						
Personnel	10,228	10,572	10,572	11,320	11,320	11,320
Supplies	1,277	1,238	1,489	1,402	1,407	1,407
Other Services	3,861	3,943	3,683	3,003	3,386	3,386
Capital Outlay	189	280	284	284	284	284
Non-Capital Outlay	9	0	5	4	4	4
Total Expenditures	<u>15,564</u>	<u>16,033</u>	<u>16,033</u>	<u>16,013</u>	<u>16,401</u>	<u>16,401</u>
Net Current Activity	(14,104)	(14,681)	(14,681)	(14,568)	(14,956)	(14,956)
Other Financing Sources (Uses)						
Operating Transfers - In	14,546	13,474	13,474	13,499	13,499	13,499
Total Other Financing Sources (Uses)	<u>14,546</u>	<u>13,474</u>	<u>13,474</u>	<u>13,499</u>	<u>13,499</u>	<u>13,499</u>
Net Current Activity	442	(1,207)	(1,207)	(1,069)	(1,457)	(1,457)
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>\$ 753</u>	<u>\$ 365</u>	<u>\$ 365</u>

Bayou Greenway 2020 Fund
For the period ended June 30, 2026
(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	\$ 0	\$ 0
Interest	57	51	51	41	41	41
Total Revenues	<u>777</u>	<u>959</u>	<u>959</u>	<u>41</u>	<u>41</u>	<u>41</u>
Expenditures						
Personnel	947	1,191	1,191	790	790	790
Supplies	22	41	41	0	0	0
Other Services	29	35	35	22	22	22
Total Expenditures	<u>998</u>	<u>1,267</u>	<u>1,267</u>	<u>812</u>	<u>812</u>	<u>812</u>
Net Current Activity	(221)	(308)	(308)	(771)	(771)	(771)
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>\$ 721</u>	<u>\$ 721</u>	<u>\$ 721</u>

Building Inspection Special Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Permits and Licenses	\$ 78,725	\$ 79,522	\$ 79,522	\$ 74,615	\$ 74,615	\$ 74,615
Charges for Services	20,199	22,802	22,802	22,796	22,796	22,796
Other	4,359	5,640	5,640	4,602	4,650	4,650
Interest Income	704	435	435	661	661	661
Total Revenues	<u>103,987</u>	<u>108,399</u>	<u>108,399</u>	<u>102,674</u>	<u>102,722</u>	<u>102,722</u>
Expenditures						
Personnel	75,082	81,969	81,422	75,088	75,088	75,088
Supplies	273	379	379	190	199	199
Other Services	24,684	30,858	31,562	22,698	24,895	24,895
Capital Outlay	3,016	3,536	3,437	803	1,134	1,134
Non-Capital Outlay	465	329	271	159	159	159
Total Expenditures	<u>103,520</u>	<u>117,071</u>	<u>117,071</u>	<u>98,938</u>	<u>101,475</u>	<u>101,475</u>
Net Current Activity	467	(8,672)	(8,672)	3,736	1,247	1,247
Other Financing Sources (Uses)						
Debt Service Principal	(1,816)	(1,836)	(1,836)	(1,836)	(1,836)	(1,836)
Operating Transfers Out	(3,116)	(4,115)	(4,115)	(4,116)	(4,116)	(4,116)
Operating Transfer In	39	10,208	10,208	5,470	6,109	6,109
Total Other Financing Sources (Uses)	<u>(4,893)</u>	<u>4,257</u>	<u>4,257</u>	<u>(482)</u>	<u>157</u>	<u>157</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	(4,426)	(4,415)	(4,415)	3,254	1,404	1,404
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>17,068</u>	\$ <u>15,218</u>	\$ <u>15,218</u>

Cable Television Special Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,241	\$ 2,974	\$ 2,974	\$ 2,446	\$ 2,903	\$ 2,903
Total Revenues	<u>3,241</u>	<u>2,974</u>	<u>2,974</u>	<u>2,446</u>	<u>2,903</u>	<u>2,903</u>
Expenditures						
Maintenance and Operations	3,229	3,645	3,722	2,386	2,809	2,809
Capital Equipment	1,172	1,221	1,144	22	22	22
Total Expenditures	<u>4,401</u>	<u>4,866</u>	<u>4,866</u>	<u>2,408</u>	<u>2,831</u>	<u>2,831</u>
Net Current Activity	(1,160)	(1,892)	(1,892)	38	72	72
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>3,647</u>	\$ <u>3,681</u>	\$ <u>3,681</u>

Child Safety Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026 YTD	Controller's Projection	Finance Projection
Revenues						
Interest on Investments	\$ 28	\$ 34	\$ 34	\$ 31	\$ 32	\$ 32
Municipal Courts Collections	2,451	2,330	2,475	2,300	2,477	2,477
Harris County Collections	774	760	760	755	760	760
Total Revenues	<u>3,253</u>	<u>3,124</u>	<u>3,269</u>	<u>3,086</u>	<u>3,269</u>	<u>3,269</u>
Expenditures						
School Crossing Guard Program	<u>3,183</u>	<u>3,124</u>	<u>3,397</u>	<u>2,274</u>	<u>3,397</u>	<u>3,397</u>
Total Expenditures	<u>3,183</u>	<u>3,124</u>	<u>3,397</u>	<u>2,274</u>	<u>3,397</u>	<u>3,397</u>
Net Current Activity	70	0	(128)	813	(128)	(128)
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>\$ 1</u>	<u>\$ 942</u>	<u>\$ 1</u>	<u>\$ 1</u>

Container Lease Fund
For the period ended June 30, 2026
(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	\$ 5,412	\$ 5,412	\$ 5,412
Interest Income	171	144	144	298	298	298
Total Revenues	<u>5,207</u>	<u>5,744</u>	<u>5,744</u>	<u>5,710</u>	<u>5,710</u>	<u>5,710</u>
Expenditures						
Personnel	723	876	876	722	724	724
Supplies	17	111	111	17	17	17
Other Services	450	486	486	496	499	499
Capital Outlay	71	2,500	2,500	1,697	1,847	1,847
Total Expenditures	<u>1,261</u>	<u>3,973</u>	<u>3,973</u>	<u>2,932</u>	<u>3,087</u>	<u>3,087</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	2,778	2,623	2,623
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>\$ 8,911</u>	<u>\$ 8,756</u>	<u>\$ 8,756</u>

Contractor Responsibility Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,190	\$ 1,321	\$ 1,321	\$ 1,539	\$ 1,539	\$ 1,539
Total Revenues	<u>1,190</u>	<u>1,321</u>	<u>1,321</u>	<u>1,539</u>	<u>1,539</u>	<u>1,539</u>
Expenditures						
Personnel	144	190	190	187	187	187
Supplies	0	1	1	1	1	1
Other Services	206	119	119	99	99	99
Debt Services and Other Uses	630	630	630	630	630	630
Total Expenditures	<u>980</u>	<u>940</u>	<u>940</u>	<u>917</u>	<u>917</u>	<u>917</u>
Net Current Activity	210	381	381	622	622	622
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>\$ 2,957</u>	<u>\$ 2,957</u>	<u>\$ 2,957</u>

Essential Public Health Services Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 10,587	\$ 9,030	\$ 9,030	\$ 9,600	\$ 9,600	\$ 9,600
Total Revenues	<u>10,587</u>	<u>9,030</u>	<u>9,030</u>	<u>9,600</u>	<u>9,600</u>	<u>9,600</u>
Expenditures						
Personnel	10,100	18,623	14,657	11,712	11,981	11,981
Supplies	404	486	417	325	365	365
Other Services	3,695	4,386	8,421	7,025	7,947	7,947
Non-Capital Purchases	0	4	4	0	0	0
Capital Purchases	38	0	0	0	0	0
Total Expenditures	<u>14,237</u>	<u>23,499</u>	<u>23,499</u>	<u>19,062</u>	<u>20,293</u>	<u>20,293</u>
Net Current Activity	(3,650)	(14,469)	(14,469)	(9,462)	(10,693)	(10,693)
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>\$ 35,185</u>	<u>\$ 33,954</u>	<u>\$ 33,954</u>

Forensic Transition Special Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026 YTD	Controller's Projection	Finance Projection
Revenues						
Police Services	\$ 347	\$ 300	\$ 300	\$ 34	\$ 34	\$ 34
Recoveries & Refunds	0	0	0	(1)	(1)	(1)
Interest Income	0	0	0	1	1	1
Total Revenues	<u>347</u>	<u>300</u>	<u>300</u>	<u>34</u>	<u>34</u>	<u>34</u>
Expenditures						
Personnel	341	295	77	32	32	32
Other Services	6	5	5	2	2	2
Total Expenditures	<u>347</u>	<u>300</u>	<u>82</u>	<u>34</u>	<u>34</u>	<u>34</u>
Net Current Activity	0	0	218	0	0	0
Fund Balance, Beginning of Year	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>
Fund Balance, End of Year	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ 263</u>	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ 45</u>

Health Special Revenue Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025 Actual	Adopted Budget	Current Budget	FY2026 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 5,081	\$ 7,399	\$ 7,399	\$ 5,245	\$ 5,449	\$ 5,449
Total Revenues	<u>5,081</u>	<u>7,399</u>	<u>7,399</u>	<u>5,245</u>	<u>5,449</u>	<u>5,449</u>
Expenditures						
Personnel	4,967	4,399	4,802	4,806	4,428	4,428
Supplies	241	184	172	141	159	159
Other Services	3,576	5,003	3,886	2,754	3,049	3,049
Non-Capital Purchases	0	70	0	0	0	0
Capital Purchases	16	547	0	0	0	0
Total Expenditures	<u>8,800</u>	<u>10,203</u>	<u>8,860</u>	<u>7,701</u>	<u>7,636</u>	<u>7,636</u>
Operating Transfers						
Operating Transfers In (Out)	<u>2,503</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
Total Operating Transfers	<u>2,503</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
Net Current Activity	(1,216)	(2,404)	(1,061)	(2,056)	(1,787)	(1,787)
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>\$ 1,253</u>	<u>\$ 258</u>	<u>\$ 527</u>	<u>\$ 527</u>

Historic Preservation Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2026					
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 85	\$ 80	\$ 80	\$ 106	\$ 106	\$ 106
Charges for Services	503	350	350	621	621	621
Total Revenues	<u>588</u>	<u>430</u>	<u>430</u>	<u>727</u>	<u>727</u>	<u>727</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies & Other Services	257	439	439	198	198	198
Total Expenditures	<u>257</u>	<u>439</u>	<u>439</u>	<u>198</u>	<u>198</u>	<u>198</u>
Net Current Activity	331	(9)	(9)	529	529	529
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>\$ 3,060</u>	<u>\$ 3,060</u>	<u>\$ 3,060</u>

Houston Emergency Center Fund
For the period ended June 30, 2026
(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	\$ 26,354	\$ 27,774	\$ 27,774
Total Revenues	<u>29,627</u>	<u>29,620</u>	<u>29,620</u>	<u>26,354</u>	<u>27,774</u>	<u>27,774</u>
Expenditures						
Maintenance and Operations	30,497	32,098	31,249	26,887	28,232	28,232
Total Expenditures	<u>30,497</u>	<u>32,098</u>	<u>31,249</u>	<u>26,887</u>	<u>28,232</u>	<u>28,232</u>
Net Current Activity	(870)	(2,478)	(1,629)	(533)	(458)	(458)
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>\$ 1,420</u>	<u>\$ 2,516</u>	<u>\$ 2,591</u>	<u>\$ 2,591</u>

Houston Opioid Abatement Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Revenues	\$ 2,092	\$ 428	\$ 428	\$ 542	\$ 542	\$ 542
Interest Income	104	75	75	168	168	168
Total Revenues	<u>2,196</u>	<u>503</u>	<u>503</u>	<u>710</u>	<u>710</u>	<u>710</u>
Expenses						
Personnel	25	515	515	73	75	75
Supplies	27	289	289	3	8	8
Other Services	239	1,544	1,544	292	343	343
Non-Capital Outlay	0	12	12	0	0	0
Total Expenses	<u>291</u>	<u>2,360</u>	<u>2,360</u>	<u>368</u>	<u>426</u>	<u>426</u>
Net Current Activity	1,905	(1,857)	(1,857)	342	284	284
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>\$ 4,763</u>	<u>\$ 4,705</u>	<u>\$ 4,705</u>

Houston Transtar Center Fund
For the period ended June 30, 2026
(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	\$ 2,198	\$ 2,454	\$ 2,454
Other Service Charges	1,004	959	959	959	959	959
Interest Income	147	50	50	181	181	181
Total Revenues	<u>3,291</u>	<u>3,248</u>	<u>3,248</u>	<u>3,338</u>	<u>3,594</u>	<u>3,594</u>
Expenditures						
Maintenance and Operations	2,736	3,596	3,596	2,924	3,320	3,320
Total Expenditures	<u>2,736</u>	<u>3,596</u>	<u>3,596</u>	<u>2,924</u>	<u>3,320</u>	<u>3,320</u>
Net Current Activity	555	(348)	(348)	414	274	274
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>\$ 4,953</u>	<u>\$ 4,813</u>	<u>\$ 4,813</u>

Human Trafficking Response and Recovery Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Revenue	\$ 0	\$ 0	\$ 0	\$ 212	\$ 212	\$ 212
Interest Income	0	0	0	4	4	4
Total Revenues	0	0	0	216	216	216
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	0	0	0	0	0	0
Net Current Activity	0	0	0	216	216	216
Fund Balance, Beginning of Year	0	0	0	0	0	0
Fund Balance, End of Year	\$ 0	\$ 0	\$ 0	\$ 216	\$ 216	\$ 216

Laboratory Operations and Maintenance Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2026					
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 513	\$ 522	\$ 522	\$ 615	\$ 615	\$ 615
Total Revenues	<u>513</u>	<u>522</u>	<u>522</u>	<u>615</u>	<u>615</u>	<u>615</u>
Expenditures						
Supplies	160	181	181	99	119	119
Other Services	242	419	419	134	278	278
Total Expenditures	<u>402</u>	<u>600</u>	<u>600</u>	<u>233</u>	<u>397</u>	<u>397</u>
Net Current Activity	111	(78)	(78)	382	218	218
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>886</u>	\$ <u>722</u>	\$ <u>722</u>

Local Youth Diversion Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 733	\$ 706	\$ 706	\$ 818	\$ 823	\$ 823
Total Revenues	<u>733</u>	<u>706</u>	<u>706</u>	<u>818</u>	<u>823</u>	<u>823</u>
Expenditures						
Personnel	386	730	730	483	483	483
Supplies	9	15	15	10	10	10
Other Services and Charges	39	39	39	21	25	25
Non-Capital Purchases	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>434</u>	<u>785</u>	<u>785</u>	<u>514</u>	<u>518</u>	<u>518</u>
Net Current Activity	299	(79)	(79)	304	305	305
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>\$ 2,229</u>	<u>\$ 2,230</u>	<u>\$ 2,230</u>

Maintenance Renewal and Replacement Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

		FY2026				
	FY2025 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 135	\$ 135	\$ 135	\$ 570	\$ 570	\$ 570
Total Revenues	<u>135</u>	<u>135</u>	<u>135</u>	<u>570</u>	<u>570</u>	<u>570</u>
Expenses						
Personnel	7,996	8,170	7,305	6,870	6,870	6,870
Supplies	784	929	895	596	602	602
Other Services	30,543	34,821	35,563	27,530	32,148	32,148
Capital Purchases	66	0	144	102	102	102
Non-Capital Purchases	<u>0</u>	<u>5</u>	<u>18</u>	<u>13</u>	<u>13</u>	<u>13</u>
Total Expenses	<u>39,389</u>	<u>43,925</u>	<u>43,925</u>	<u>35,111</u>	<u>39,735</u>	<u>39,735</u>
Operating Transfers						
Operating Transfers In	<u>44,737</u>	<u>50,094</u>	<u>50,094</u>	<u>50,112</u>	<u>50,189</u>	<u>50,189</u>
Total Operating Transfers	<u>44,737</u>	<u>50,094</u>	<u>50,094</u>	<u>50,112</u>	<u>50,189</u>	<u>50,189</u>
Net Current Activity	5,483	6,304	6,304	15,571	11,024	11,024
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>\$ 22,464</u>	<u>\$ 17,917</u>	<u>\$ 17,917</u>

Municipal Court Building Security Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 679	\$ 592	\$ 592	\$ 764	\$ 764	\$ 764
Total Revenues	<u>679</u>	<u>592</u>	<u>592</u>	<u>764</u>	<u>764</u>	<u>764</u>
Expenditures						
Personnel	14	16	16	4	4	4
Other Services	452	497	497	392	437	437
Total Expenditures	<u>466</u>	<u>513</u>	<u>513</u>	<u>396</u>	<u>441</u>	<u>441</u>
Net Current Activity	213	79	79	369	323	323
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>\$ 1,516</u>	<u>\$ 1,470</u>	<u>\$ 1,470</u>

Municipal Court Technology Fee Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Court Fines	\$ 536	\$ 530	\$ 530	\$ 592	\$ 592	\$ 592
Interest Income	44	40	40	35	35	35
Misc.	100	300	300	100	100	100
Total Revenues	<u>680</u>	<u>870</u>	<u>870</u>	<u>727</u>	<u>727</u>	<u>727</u>
Expenditures						
Supplies	0	10	10	7	7	7
Other Services	990	1,423	1,423	1,199	1,208	1,208
Equipment	0	130	130	0	0	0
Total Expenditures	<u>990</u>	<u>1,563</u>	<u>1,563</u>	<u>1,206</u>	<u>1,215</u>	<u>1,215</u>
Net Current Activity	(310)	(693)	(693)	(479)	(488)	(488)
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>\$ 818</u>	<u>\$ 809</u>	<u>\$ 809</u>

Municipal Jury Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Jury Revenue	\$ 14	\$ 14	\$ 14	\$ 17	\$ 17	\$ 17
Total Revenues	<u>14</u>	<u>14</u>	<u>14</u>	<u>17</u>	<u>17</u>	<u>17</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	17	17	17
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>80</u>	\$ <u>80</u>	\$ <u>80</u>

ParkHouston Special Revenue Fund
For the period ended June 30, 2026
(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	\$ 10,182	\$ 10,946	\$ 10,946
Parking Fees	9,361	9,690	9,690	8,617	9,093	9,093
Permit Fees	252	279	279	268	268	268
Other Revenue	25	46	46	54	54	54
Interest Income	211	122	122	228	228	228
Total Revenues	<u>20,205</u>	<u>20,233</u>	<u>20,233</u>	<u>19,349</u>	<u>20,589</u>	<u>20,589</u>
Expenses						
Personnel	7,543	7,799	7,706	7,664	7,664	7,664
Supplies	342	415	329	256	264	264
Other Services	6,488	7,280	6,947	6,497	6,752	6,752
Capital Outlay	3	0	21	21	21	21
Total Expenses	<u>14,376</u>	<u>15,494</u>	<u>15,003</u>	<u>14,438</u>	<u>14,701</u>	<u>14,701</u>
Net Current Activity	5,829	4,739	5,230	4,911	5,888	5,888
Other Financing Sources (Uses)						
Transfers (to) from Special	(325)	(325)	(325)	(325)	(325)	(325)
Operating Transfers - In (Out)	(4,500)	(3,100)	(5,100)	0	(5,100)	(5,100)
Transfers for Interest	(1,075)	(941)	(941)	(941)	(941)	(941)
Total Other Financing Sources (Uses)	<u>(5,900)</u>	<u>(4,366)</u>	<u>(6,366)</u>	<u>(1,266)</u>	<u>(6,366)</u>	<u>(6,366)</u>
Net Current Activity	(71)	373	(1,136)	3,645	(478)	(478)
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>1,144</u>	\$ <u>5,925</u>	\$ <u>1,802</u>	\$ <u>1,802</u>

Parks Golf Special Revenue Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 3,831	\$ 3,983	\$ 3,983	\$ 3,426	\$ 3,426	\$ 3,426
Rental of Property	962	1,145	1,145	1,169	1,169	1,169
Interest Income	59	46	46	43	43	43
Golf	3,698	3,585	3,585	3,704	3,704	3,704
Other	39	40	40	82	82	82
Total Revenues	<u>8,589</u>	<u>8,799</u>	<u>8,799</u>	<u>8,424</u>	<u>8,424</u>	<u>8,424</u>
Expenses						
Personnel	4,688	4,859	4,859	4,283	4,283	4,283
Supplies	1,496	1,320	1,320	1,505	1,545	1,545
Other Services	2,173	2,326	2,326	2,266	2,348	2,348
Total Expenses	<u>8,357</u>	<u>8,505</u>	<u>8,505</u>	<u>8,054</u>	<u>8,176</u>	<u>8,176</u>
Operating Transfers						
Operating Transfers Out	(704)	(704)	(704)	(704)	(704)	(704)
Total Operating Transfers	<u>(704)</u>	<u>(704)</u>	<u>(704)</u>	<u>(704)</u>	<u>(704)</u>	<u>(704)</u>
Net Current Activity	(472)	(410)	(410)	(334)	(456)	(456)
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>\$ 1,439</u>	<u>\$ 1,317</u>	<u>\$ 1,317</u>

Park Special Revenue Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 688	\$ 660	\$ 660	625	\$ 625	\$ 625
Facility Admissions/User Fees	159	190	190	137	137	137
Program Fees	415	387	387	478	478	478
Rental of Property	490	567	567	469	469	469
Licenses and Permits	161	183	183	154	154	154
Interest Income	172	145	145	211	211	211
Tennis	238	202	202	320	320	320
Other	896	869	869	932	932	932
Total Revenues	<u>3,219</u>	<u>3,203</u>	<u>3,203</u>	<u>3,326</u>	<u>3,326</u>	<u>3,326</u>
Expenses						
Personnel	1,042	1,135	1,135	838	838	838
Supplies	352	986	986	250	256	256
Other Services	1,542	2,106	2,106	807	815	815
Capital Outlay	0	60	60	0	0	0
Total Expenses	<u>2,936</u>	<u>4,287</u>	<u>4,287</u>	<u>1,895</u>	<u>1,909</u>	<u>1,909</u>
Operating Transfers						
Operating Transfers (In)	300	300	300	300	300	300
Total Operating Transfers	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Net Current Activity	583	(784)	(784)	1,731	1,717	1,717
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>\$ 5,643</u>	<u>\$ 5,629</u>	<u>\$ 5,629</u>

Planning & Development Special Revenue Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Tower Application Fees	\$ 3	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3
Admin. Fees - License & Permits	456	459	459	412	412	412
Hazardous Materials Permit	1	2	2	6	6	6
Hotel & Motel Ordinance	3	4	4	5	5	5
Platting Fees	8,148	8,504	8,504	7,233	7,233	7,233
Interest Income	278	265	265	264	264	264
Other Service Charges	171	173	173	150	150	150
Total Revenues	<u>9,060</u>	<u>9,409</u>	<u>9,409</u>	<u>8,073</u>	<u>8,073</u>	<u>8,073</u>
Expenditures						
Personnel	6,281	7,668	7,668	5,294	5,294	5,294
Supplies	88	258	263	92	94	94
Other Services	3,263	4,191	4,186	2,296	2,493	2,493
Capital Equipment	1	0	0	0	0	0
Total Expenditures	<u>9,633</u>	<u>12,117</u>	<u>12,117</u>	<u>7,682</u>	<u>7,881</u>	<u>7,881</u>
Net Current Activity	(573)	(2,708)	(2,708)	391	192	192
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>\$ 7,262</u>	<u>\$ 7,063</u>	<u>\$ 7,063</u>

Police Special Services Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Fees	\$ 3,556	\$ 26,917	\$ 26,917	\$ 3,549	\$ 6,455	\$ 6,455
Interest Income	209	200	200	227	227	227
Other	3,742	2,755	2,755	3,552	3,638	3,638
Interfund Transfers	1,210	1,210	1,210	1,210	1,210	1,210
Total Revenues	<u>8,717</u>	<u>31,082</u>	<u>31,082</u>	<u>8,538</u>	<u>11,530</u>	<u>11,530</u>
Expenditures						
Personnel	6,175	28,649	15,666	6,540	8,242	8,242
Supplies	256	463	464	94	90	90
Other Services	1,903	3,047	3,012	1,606	2,074	2,074
Capital Purchases	19	0	1,229	1,141	35	35
Non-Capital Purchases	11	12	305	171	78	78
Total Expenditures	<u>8,364</u>	<u>32,171</u>	<u>20,676</u>	<u>9,552</u>	<u>10,519</u>	<u>10,519</u>
Net Current Activity	353	(1,089)	10,406	(1,014)	1,011	1,011
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>\$ 17,428</u>	<u>\$ 6,008</u>	<u>\$ 8,033</u>	<u>\$ 8,033</u>

Recycling Revenue Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 223	\$ 275	\$ 275	\$ 181	\$ 181	\$ 181
Interest Income	119	80	80	189	189	189
Miscellaneous	1,532	830	830	891	891	891
Total Revenues	<u>1,874</u>	<u>1,185</u>	<u>1,185</u>	<u>1,261</u>	<u>1,261</u>	<u>1,261</u>
Expenditures						
Personnel	347	295	295	248	1,900	1,900
Supplies	5	18	18	7	7	7
Other Services	1,232	2,786	2,111	261	2,009	2,009
Capital/Non-Capital Purchases	66	66	741	66	66	66
Total Expenditures	<u>1,650</u>	<u>3,165</u>	<u>3,165</u>	<u>582</u>	<u>3,982</u>	<u>3,982</u>
Operating Transfers						
Operating Transfers In	0	3,863	3,863	0	0	0
Operating Transfers (Out)	(489)	(489)	(489)	(489)	(489)	(489)
Total Operating Transfers	<u>(489)</u>	<u>3,374</u>	<u>3,374</u>	<u>(489)</u>	<u>(489)</u>	<u>(489)</u>
Net Current Activity	(265)	1,394	1,394	190	(3,210)	(3,210)
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>\$ 5,022</u>	<u>\$ 1,622</u>	<u>\$ 1,622</u>

Special Waste Transportation and Inspection Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 4,264	\$ 4,831	\$ 4,831	\$ 4,823	\$ 5,022	\$ 5,022
Total Revenues	<u>4,264</u>	<u>4,831</u>	<u>4,831</u>	<u>4,823</u>	<u>5,022</u>	<u>5,022</u>
Expenditures						
Personnel	3,335	5,641	5,641	3,891	3,979	3,979
Supplies	47	124	124	81	92	92
Other Services	430	883	876	617	691	691
Non-Capital Purchases	30	36	43	15	15	15
Capital Purchases	100	475	475	0	0	0
Total Expenditures	<u>3,942</u>	<u>7,159</u>	<u>7,159</u>	<u>4,604</u>	<u>4,777</u>	<u>4,777</u>
Operating Transfers						
Operating Transfers In (Out)	350	350	350	0	0	0
Total Operating Transfers	<u>350</u>	<u>350</u>	<u>350</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	672	(1,978)	(1,978)	219	245	245
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>\$ 4,105</u>	<u>\$ 4,131</u>	<u>\$ 4,131</u>

Swimming Pool Safety Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,356	\$ 1,239	\$ 1,239	\$ 1,430	\$ 1,430	\$ 1,430
Total Revenues	<u>1,356</u>	<u>1,239</u>	<u>1,239</u>	<u>1,430</u>	<u>1,430</u>	<u>1,430</u>
Expenditures						
Personnel	1,557	1,020	1,020	1,173	1,181	1,181
Supplies	22	21	21	3	8	8
Other Services	82	438	438	147	170	170
Non-Capital Purchases	0	5	5	0	0	0
Capital Purchases	68	69	69	0	0	0
Total Expenditures	<u>1,729</u>	<u>1,553</u>	<u>1,553</u>	<u>1,323</u>	<u>1,359</u>	<u>1,359</u>
Net Current Activity	(373)	(314)	(314)	107	71	71
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>\$ 745</u>	<u>\$ 709</u>	<u>\$ 709</u>

Tourism Promotion Special Revenue Fund
For the period ended June 30, 2026
(amounts expressed in thousands)

	FY2025	FY2026				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 47	\$ 39	\$ 39	\$ 76	\$ 76	\$ 76
Interest Income	92	70	70	75	75	75
Others	21,778	23,803	23,803	14,273	21,015	21,015
Total Revenues	<u>21,917</u>	<u>23,912</u>	<u>23,912</u>	<u>14,424</u>	<u>21,166</u>	<u>21,166</u>
Expenditures						
Personnel	3,066	2,875	2,875	2,752	2,752	2,752
Supplies	33	86	86	69	81	81
Other Services	21,142	23,374	21,358	14,847	20,381	20,381
Total Expenditures	<u>24,241</u>	<u>26,335</u>	<u>24,319</u>	<u>17,668</u>	<u>23,214</u>	<u>23,214</u>
Operating Transfers						
Operating Transfers In	2,659	2,738	2,738	2,748	2,748	2,748
Operating Transfers (Out)	(300)	(300)	(1,426)	(1,426)	(1,426)	(1,426)
Total Operating Transfers	<u>2,359</u>	<u>2,438</u>	<u>1,312</u>	<u>1,322</u>	<u>1,322</u>	<u>1,322</u>
Net Current Activity	35	15	905	(1,922)	(726)	(726)
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>\$ 3,232</u>	<u>\$ 405</u>	<u>\$ 1,601</u>	<u>\$ 1,601</u>

City of Houston, Texas
Commercial Paper Issued and Available
For the period end June 30, 2026
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY26	Draws Month	Refunded FY26	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<u>Voter Authorized 2001; 2006; 2012,2017 and 2022 Elections</u>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	67.00	10.00	50.00	63.00	62.00
Series H-2	42.00	0.00	65.00	63.00	37.00
Series J	0.00	0.00	0.00	125.00	0.00
<u>Non-Voter Authorized</u>					
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	500.00	0.00
Series K-2	0.00	0.00	0.00	200.00	0.00
Total General Obligation	244.00	10.00	315.00	1,226.00	99.00
Combined Utility System					
Series B-1	100.00	50.00	0.00	0.00	100.00
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	100.00	50.00	0.00	900.00	100.00
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 A	0.00	0.00	0.00	0.00	0.00
Series B	0.00	0.00	0.00	0.00	0.00
Series C-1	60.00	0.00	60.00	0.00	0.00
Series C-2	122.50	0.00	200.00	0.00	0.00
Total Convention and Entertainment	182.50	0.00	260.00	0.00	0.00
Totals	\$638.50	\$60.00	\$609.20	\$2,398.20	\$276.80

City of Houston, Texas
Total Outstanding Debt
For the period end June 30, 2026
(amounts expressed in thousands)

	June 30, 2026	June 30, 2025
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	2,193,400	2,070,810
Commercial Paper Notes ^(b)	99,000	170,000
Pension Obligations	1,326,920	1,367,370
Certificates of Obligations	-	-
Subtotal	3,619,320	3,608,180
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,668,505	5,615,925
Combined Utility System Commercial Paper Notes ^(c)	100,000	-
Water and Sewer System Revenue Bonds ^(d)	97,295	109,899
Contract Revenue Obligations - CWA	50,305	60,320
Combined Utility System Subordinate Lien	393,540	406,720
Subtotal	6,309,645	6,192,864
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	23,570	34,015
Conduit debt: Special Facilities Revenue Bonds ^(f)	2,348,950	2,135,015
Subtotal	5,394,220	4,539,425
Hotel Occupancy Tax and Civic Parking		
Hotel Occupancy Tax First Lien Rev & Refunding Bonds ^(j)	202,395	-
Hotel Occupancy Tax Second Lien Rev & Refunding Bonds ^(j)	1,174,746	-
Facilities Revenue Bonds ^(g)	174,964	455,866
Hotel Occupancy Tax And Parking Revenue	-	-
Flexible Rate Notes, Series A&B	-	77,500 ⁽ⁱ⁾
Flexible Rate Notes, Series C1&C2 ^(h)	-	-
Subtotal	1,552,105	533,366
Total City Debt	\$16,875,290	\$14,873,835

- (a) 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, K-1: \$500 million and K-2: \$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, B-7: \$100 million.
- (d) As of June 30, 2026, total outstanding includes \$76 million accreted value of capital appreciation bonds (CABs).
- (e) The City authorized the increase of Airport Senior Lien Commercial Paper Notes Series A and B from \$150 million to \$350 million. In May 2016, the Airport Inferior Lien appropriation facilities was also increased from \$225 million to \$450 million.
- (f) The City of Houston is not legally obligated for payment of the debt service for the Special Facilitated Revenue Bonds. All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues.
- (g) As of June 30, 2026, total outstanding includes \$102 million accreted value of capital appreciation bonds (CABs).
- (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 for \$50 million in May 2019. Series A is no longer outstanding and Series B is still outstanding and set to expire on May 2026.
- (j) The City authorized a closing on its Hotel Occupancy Tax (HOT) Series A in the amount of \$149 million and its Series B in the amount of \$53 million on March 25, 2026. The City also authorized closing on April 1, 2026 on Hotel Occupancy Tax (HOT) Series C in the amount of \$1 billion and Series D in the amount of \$78 million. As of June 30, 2026, total outstanding includes \$585 thousands accreted value of capital appreciation bonds (CABs).

City of Houston, Texas
Voter-Authorized Obligations
For the period end June 30, 2026
(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	166,000	-	-
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	\$ 400,248	\$ 9,752	\$ 9,752
November 2017 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	104,000	104,000	30,885	73,115	73,115
Public Safety	159,000	159,000	155,775	3,225	3,225
Permanent and General Improvements ^(b)	109,000	109,000	84,022	24,978	24,978
Public Libraries	123,000	123,000	72,549	50,451	50,451
Low Income Housing	-	-	-	-	-
Total	\$ 495,000	\$ 495,000	\$ 343,231	\$ 151,769	\$ 151,769
November 2022 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	60,000	60,000	-	60,000	60,000
Public Safety	277,000	272,000	68,982 ^(d)	203,018	208,018
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	3,450	29,550	29,550
Public Libraries	26,000	26,000	-	26,000	26,000
BARC	47,000	47,000	405	46,595	46,595
Low Income Housing	-	-	-	-	-
Total	\$ 478,000	\$ 473,000	\$ 72,837	\$ 400,163	\$ 405,163
Combined Total (2006, 2012, 2017 and 2022 Elections)	\$ 2,008,000	\$ 1,902,950	\$ 1,212,670	\$ 690,280	\$ 795,330

(a) As of June 30, 2026.

(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 2006 (the "2006 Election"), and November of 2012 (the "2012 Election"), November of 2017 (the "2017 Election"), and the November of 2022 (the "2022 Election"), the amount of each such authorization approved by City Council for issuance as Commercial Paper Notes, the amount of commercial paper issued as of year-end, and the amount of commercial paper approved but unissued.

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

CITY OF HOUSTON

OTHER POST EMPLOYMENT BENEFIT (OPEB) LIABILITIES

6/30/2026
(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 \$68.43 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

6/30/2026

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%	\$ 95,631	\$ 95,383
Total Firefighter Plan	87,112			95,631	95,383
Police Plan					
General Fd. & Other Fds.	169,734	27.10%	10.5%	160,191	161,548
Total Police Plan	169,734			160,191	161,548
Municipal Plan					
General Fund	64,190	8.54%	Group A: 8%	62,288	58,603
		+	Group B: 4%		
Other Funds	151,165	\$154M	Group D ² : 3%	161,519	149,195
Total Municipal Plan ³	215,355			223,808	207,799
Total All Three Plans	\$ 472,201			\$ 479,630	\$ 464,730

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 \$465M 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 \$1,866,140.

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 June 30, 2026
(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	\$ 1,414	\$ 1,276	\$ 94	\$ -	\$ 44
Fire	1,453	1,373	0	0	80
Public Works	155	154	0	0	1
Solid Waste	219	207	0	0	12
Library	535	465	1	0	69
Parks & Recreation	920	791	19	0	110
Health	667	254	0	0	413
Mayor	409	174	83	43	109
General Government	1,132	840	18	0	274
Total Public Improvement	<u>6,904</u>	<u>5,534</u>	<u>215</u>	<u>43</u>	<u>1,112</u>
Airport System	6,837	4,044	1,624	1,126	43
Houston Public Works	589	0	202	0	387
Citywide Totals	<u>\$ 14,330</u>	<u>\$ 9,578</u>	<u>\$ 2,041</u>	<u>\$ 1,169</u>	<u>\$ 1,542</u>

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

	FY2025 Actual	FY2026 Adopted	FY2026 June	FY2026 (1) YTD AVG	Overtime FY2025 Actual	Overtime FY2026 Adopted	Overtime FY2026 YTD AVG
ENTERPRISE FUNDS							
Aviation	1,319.2	1,361.3	1,310.3	1,285.6	68.6	38.1	57.6
HPW - Combined Utility System	2,113.3	2,109.9	1,789.5	1,815.8	208.2	213.8	166.3
TOTAL ENTERPRISE FUNDS	3,432.5	3,471.2	3,099.8	3,101.4	276.8	251.9	223.9
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	156.0	94.9	83.4	87.6	3.3	0.4	0.7
City Controller	54.6	59.7	65.0	60.6	0.0	0.0	0.0
City Council	75.5	88.6	82.8	79.9	0.0	0.0	0.0
City Secretary	7.4	6.3	6.0	6.0	0.0	0.0	0.0
Finance Department	118.9	114.1	110.7	109.3	0.0	0.0	0.0
Fire Department	95.0	94.2	91.6	91.0	1.6	1.2	1.7
General Services	135.0	116.5	96.6	96.3	3.7	0.8	3.5
Housing & Community Development	0.1	0.2	0.3	0.2	0.0	0.0	0.0
Houston Health Department	330.1	303.4	289.2	283.1	4.1	2.7	3.3
Houston Public Works	9.0	8.0	7.2	7.5	0.0	0.0	0.0
Human Resources	36.8	36.2	103.1	36.6	0.0	0.0	0.0
Legal	94.7	89.8	78.3	74.7	0.0	0.0	0.0
Library	457.9	438.2	437.8	424.3	0.2	0.0	0.0
Mayor's Office	30.9	29.2	27.1	24.9	0.0	0.0	0.0
Municipal Courts Department	219.2	190.8	185.3	183.3	0.0	0.0	0.0
Neighborhoods	73.8	39.7	36.8	35.9	0.2	0.0	1.4
Office of Business Opportunity	31.1	36.9	32.2	32.0	0.0	0.0	0.0
Parks & Recreation	593.0	604.9	608.7	557.1	23.7	4.3	6.9
Planning & Development	17.1	16.7	9.0	9.5	0.0	0.0	0.0
Police Department	820.7	762.7	634.3	634.5	44.0	13.3	32.6
Solid Waste Management	401.0	432.4	365.2	364.4	90.1	55.2	80.4
SUBTOTAL MUNICIPAL	3,757.8	3,563.4	3,350.6	3,198.7	170.9	77.9	130.5
GENERAL FUND CADETS							
Fire Department	151.1	190.6	146.5	169.9	0.0	0.0	0.0
Police Department	145.1	164.1	212.9	195.8	0.0	0.0	0.0
SUBTOTAL CADET	296.2	354.7	359.4	365.7	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 June	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	3,823.8	3,877.3	651.1	364.8	628.8
Police Department	5,109.6	5,522.4	5,262.0	5,150.8	431.0 (2)	112.7	324.8 (2)
SUBTOTAL CLASSIFIED	8,712.5	9,277.3	9,085.8	9,028.1	1,082.1	477.5	953.6
TOTAL GENERAL FUND	12,766.5	13,195.4	12,795.8	12,592.5	1,253.0	555.4	1,084.1
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	189.1	375.7	346.7	333.3	3.2	8.0	5.5
Finance Department	57.5	171.9	133.1	138.0	0.0	0.0	1.3
Fleet Management	346.5	336.9	300.7	301.7	41.2	24.8	30.0
General Services	108.0	124.0	93.2	86.0	3.4	2.8	4.0
Housing & Community Development	203.0	0.0	156.3	170.5	0.0	0.0	0.0
Houston Emergency Center	189.1	241.1	165.1	168.8	32.5	18.8	26.8
Houston Health Department	865.4	293.7	742.5	746.9	11.0	4.3	7.9
Houston Information Technology Services	193.4	311.9	266.3	260.5	2.7	2.8	0.9
Houston Public Works	1,688.0	2,050.3	1,632.7	1,594.7	99.8	90.6	109.2
Human Resources	286.8	325.0	283.4	288.4	0.1	0.0	0.0
Legal	61.5	64.7	54.6	57.5	0.0	0.0	0.0
Library	6.9	0.0	3.0	4.1	0.0	0.0	0.0
Mayor's Office	62.2	36.7	53.9	51.0	0.4	0.2	0.4
Municipal Courts Department	9.0	8.0	9.0	9.6	0.0	0.0	0.0
Neighborhoods	26.2	0.0	2.0	3.7	0.1	0.0	0.0
Office of Business Opportunity	1.5	2.0	2.0	2.0	0.0	0.0	0.0
Parks & Recreation	100.2	108.2	80.1	79.1	9.4	2.8	6.3
Planning	61.5	71.0	52.2	50.4	0.0	1.0	0.1
Police Department - Cadet	28.0	0.0	0.0	42.7	0.0	0.0	0.0
Police Department - Classified	129.3	22.0	117.1	135.1	31.4 (2)	226.5	10.4 (2)
Police Department - Municipal	39.8	14.0	26.3	25.6	2.2	5.2	1.0
Solid Waste Management	10.8	11.0	11.9	9.6	1.7	2.9	1.4
TOTAL GRANTS & OTHER FUNDS	4,663.7	4,568.1	4,532.1	4,559.2	239.1	390.7	205.2
CITY-WIDE TOTAL	20,862.7	21,234.7	20,427.7	20,253.1	1,768.9	1,198.0	1,513.2

(1) YTD numbers measure the periods 07/01/2025 through 6/30/2026.

(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.

