

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



OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

CHRIS HOLLINS

To: Mayor John Whitmire
City Council Members

From: Chris Hollins
City Controller

Date: October 30, 2026

Subject: September 2026 Monthly Financial

Report

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

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$306.0 million, or 11.7 percent of expenditures less debt service and Pay-As-You Go (PAYGO) for FY2027. This is \$45.5 million lower than the projection of the Finance Department. The difference is due to a lower revenue projection than the Finance Department. Based on our current projections, the fund balance will be approximately \$109.5 million above the City's target of holding 7.5 percent of total expenditures, excluding debt service and PAYGO, in reserve. The FY2027 beginning fund balance is \$59.4 million higher than the FY2026 ending fund balance reported in the June 30, 2026, Monthly Financial Report. The increase is due to year-end adjustments to revenues and expenditures that will not be final until the FY2026 Annual Comprehensive Financial Report is published.

The FY2027 General Fund projection assumes approximately \$104 million in revenue associated with a proposed Right-of-Way (ROW) fee. Because implementation of the fee remains uncertain, this revenue represents a significant risk to the projected ending fund balance. If the ROW fee is not implemented or the anticipated revenue is not realized, the projected ending fund balance would be reduced to approximately \$202 million, or 7.7 percent of expenditures less debt service and PAYGO.

There are no significant changes to our revenue and expenditure projection from the August 2026 report.

ENTERPRISE FUNDS

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

COMMERCIAL PAPER AND BONDS

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

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

General Obligation	3.40%
Combined Utility System	3.84%
Aviation	1.72%
Convention and Entertainment	0.00%

Respectfully submitted,



Chris Hollins
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
September 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 September 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 September 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

On March 26, 2026, the CUS 2004B-2 Bonds were converted from VRDN (Variable Rate Demand Bonds) mode to a Weekly Interest Rate Mode, as established by the Effective Date in the Officers' Pricing Certificate

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 three-month ending September 30, 2026, the City received \$4,421,765.80 in swap revenue for these swaps and paid \$4,046,838.08 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 2.23%. In contrast, the comparable fixed rate the City paid on its Combined Utility System Series 2004A bonds was 5.08%.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of \$23 million on September 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	\$ (12,592,180)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(5,345,863)	Aa2/ A+/AA
Wells Fargo	150,000,000	(5,378,285)	Aa2 /A+/AA-
	<u>\$ 653,325,000</u>	<u>\$ (23,316,328)</u>	

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

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

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 three-month ending September 30, 2026, the City received \$1,685,763.33 on swap revenue for its 2018C swap and paid \$1,508,302.67 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 2.04%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$8.72 million on September 30, 2026. This value was calculated using the zero-coupon method.

Counterparty	Notional Amount	GAAP Fair Value	Counterparty Rating (Moody's/S&P/Fitch)
Wells Fargo	\$ 249,075,000.00	\$ (8,716,426)	Aa2/A+/AA-
TOTAL	<u>\$ 249,075,000.00</u>	<u>\$ (8,716,426)</u>	



CITY OF HOUSTON

Finance Department

John Whitmire

Mayor

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

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

To: Mayor John Whitmire
City Council Members

Date: October 30, 2026

Subject: 3+9 Financial Report

Attached is the 3+9 Financial Report for the period ending September 30, 2026. Fiscal Year 2027 projections are based on three months of actual results and nine months of projections.

General Fund

Both our revenue and expenditure projections remain unchanged from the Adopted Budget and 2+10 Report. The variance in the projection between Police Department and Houston Health Department reflects a budget transfer from Houston Health Department to Police Department for Crisis Call Diversion Center and Crisis Intervention Response Team (CIRT) operational support.

General Fund Revenues (amounts expressed in thousands)

Category	Unaudited Preliminary FY2026	FY27 Adopted Budget	FY27 Current Projection	FY27 Variance Over/(Under)
Property Tax	\$1,432,301	\$1,502,577	\$1,502,577	-
Sales Tax	943,859	\$942,203	\$942,203	-
Franchise Fees	150,263	\$148,202	\$148,202	-
Other	460,895	\$538,918	\$538,918	-
Total	\$2,987,318	\$3,131,900	\$3,131,900	-

General Fund Expenditures (amounts expressed in thousands)

Category	Unaudited Preliminary FY2026	FY27 Adopted Budget	FY27 Current Projection	FY27 Variance Over/(Under)
Police	\$1,127,933	\$1,218,334	\$1,218,665	331
Fire	723,942	718,970	718,970	-
Other Departments	750,826	683,057	682,726	(331)
Debt Service/PAYGO	489,087	537,737	537,737	-
Total	\$3,091,788	\$3,158,099	\$3,158,099	-

We are currently projecting the ending fund balance of \$351.6 million, which is \$78.7 million higher than the Adopted Budget and 13.4% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

Fund Balance (amounts expressed in thousands)

Category	Unaudited Preliminary FY2026	FY27 Adopted Budget*	FY27 Current Projection	FY27 Variance Over/(Under)
Fund Balance - Beginning of Year	\$480,860	\$299,911	\$378,569	78,658
Changes to Designated Fund Balance	(97)	(806)	(806)	-
Budgeted Increase/(Decrease) in Fund Balance	(104,470)	(26,198)	(26,198)	-
Change in Inventory/Prepaid Items/Imprest Cash	2,276	-	-	-
Fund Balance, End of Year	\$378,569	\$272,907	\$351,565	\$78,658
% of Expenditures Less Debt Service and PAYGO	14.5%	10.4%	13.4%	3.0%

* 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 no forecast changes in Enterprise Funds, Special Revenue Funds and other funds from the 2+10 Report.

Houston Economy

Employment – According to the Bureau of Labor Statistics, the preliminary total non-farm employment in the Houston-Pasadena-The Woodlands Metropolitan Statistical Area stood at 3,495,300 in August 2026, up approximately 0.03% compared to prior month. When compared to the same period last year, non-farm employment is up by 1.2%. The preliminary unemployment rate for the month of August 2026 was 5.0%; the same rate recorded in August 2025.

Energy – The average oil price of \$97.31 for the month of September 2026 was 16% higher than prior month's average price of \$83.90. Compared with the same period last year, the price increased by 52.1%. The average oil rig count of 452 for September 2026 was the same as the prior month's count. The year-over-year rig count for September increased by 8.1%.

Home Sales – The latest report prepared by the Houston Association of Realtors (HAR) for the month of September 2026, shows the total single-family home sales of 7,030 was 5.7% lower compared to September 2025 of 7,453. The median price decreased by 0.3% to \$325,000 and the average price increased by 0.7% to \$421,311. Single-family home inventory reached 5.5 months of supply in September, an increase of 0.4 months year-over-year.

Sincerely,



Melissa Dubowski
Director of Finance



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

Finance - Major Variances from Adopted Budget

<u>Revenues</u>		Variance Over/(Under)*
Month Reported	Revenue Detail	
	Total Revenues	-
	Fund Balance	
	Additional Beginning Fund Balance	78,658
Total Financial Resources		78,658

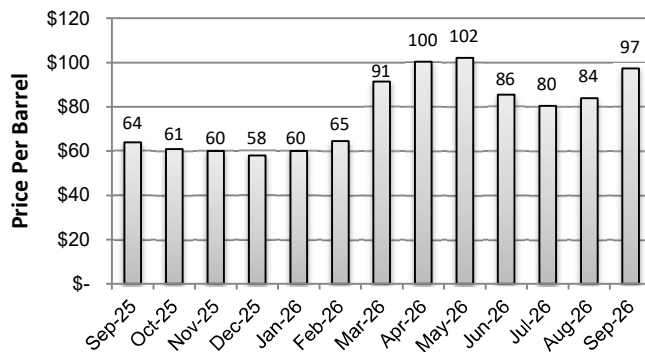
<u>Expenditures</u>		
Month Reported	Expenditure Detail	
	Public Safety	
September	Increase in Police Department to reflect budget transfer from Houston Health Department for Crisis Call Diversion Center and Crisis Intervention Response Team (CIRT) operational support.	331,000
	Total Public Safety	331,000
	Other Adjustments	
September	Decrease in Houston Health Department to reflect budget transfer to Police Department for Crisis Call Diversion Center and Crisis Intervention Response Team (CIRT) operational support.	(331,000)
	Total Other Adjustments	(331,000)
Total Expenditures		-

*Total may reflect slight variances due to rounding.

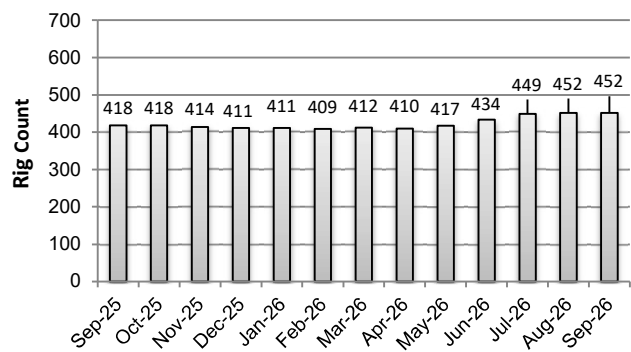


Key Economic Indicators

Crude Oil Prices



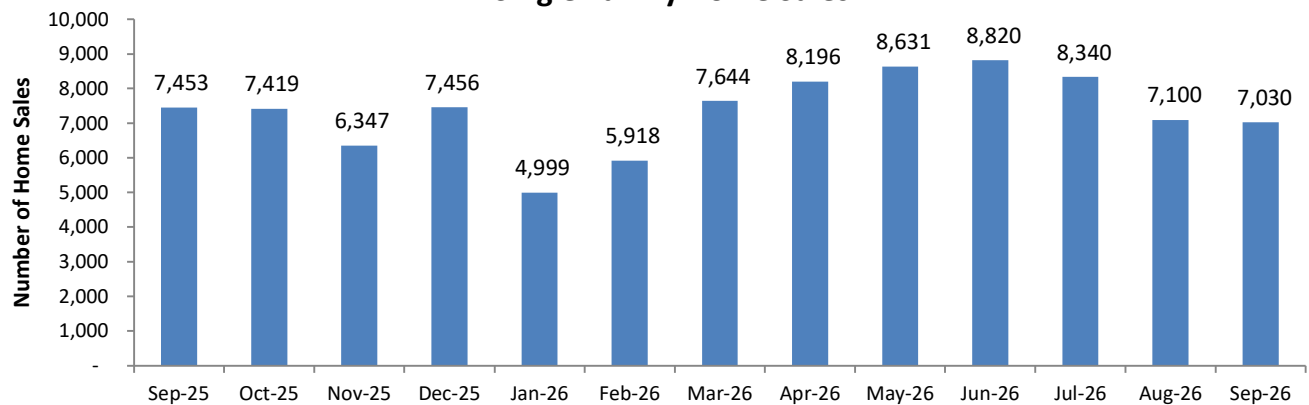
Oil Rig Count



Oil prices show an increase of 16% in September from August. Compared to September 2025, oil prices are up by 52.1%. Rig counts show no change in September from August. Compared to September 2025, rig counts are up by 8.1%.

Source: US Energy Information Administration & Baker Hughes Rig Counts

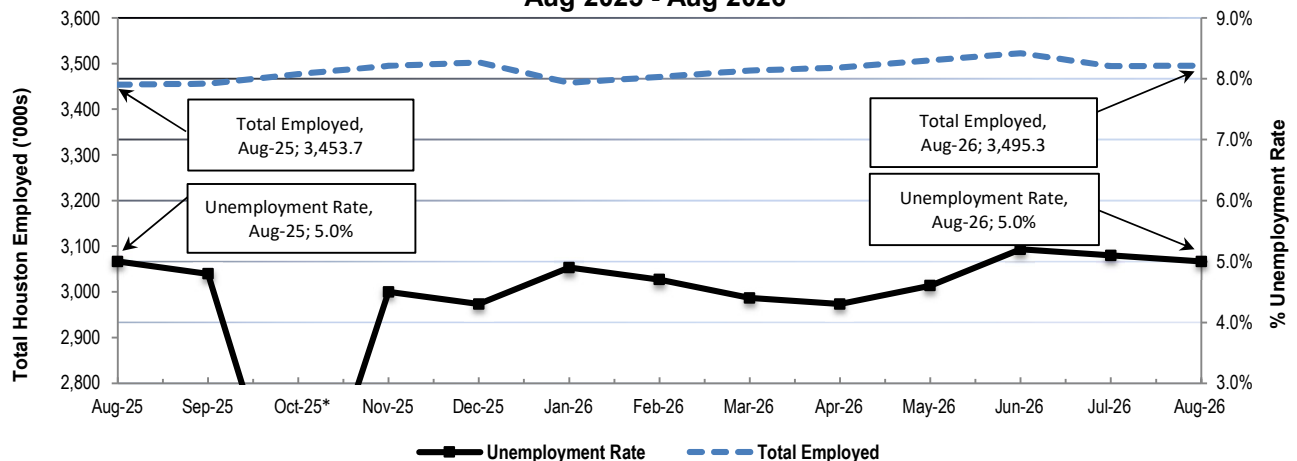
Single Family Home Sales



Single-family home sales showed a decrease of 1% in September from August. According to HAR, single-family home sales totaled 7,030 units compared to 7,453 units a year earlier, a decrease of 5.7%.

Source: HAR.COM

Houston Total Employed Nonfarm versus Unemployment Rate Aug 2025 - Aug 2026



The Total Employed shows an increase from August 2025 of 3,453.7 to August 2026 of 3,495.3. The Unemployment rate shows no change from August 2025 of 5.0% to August 2026 of 5.0%.

Source: Bureau of Labor Statistics

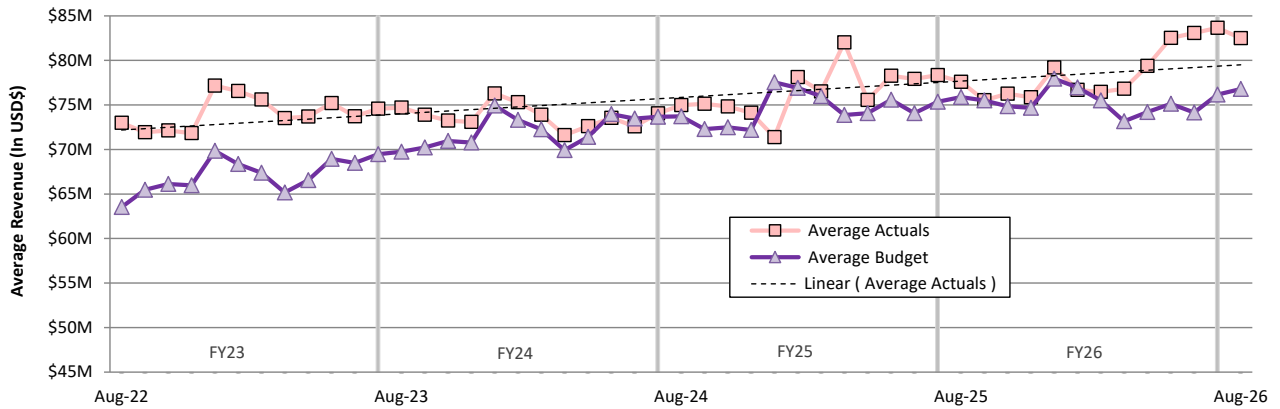
*Data unavailable due to the 2025 lapse in appropriations.



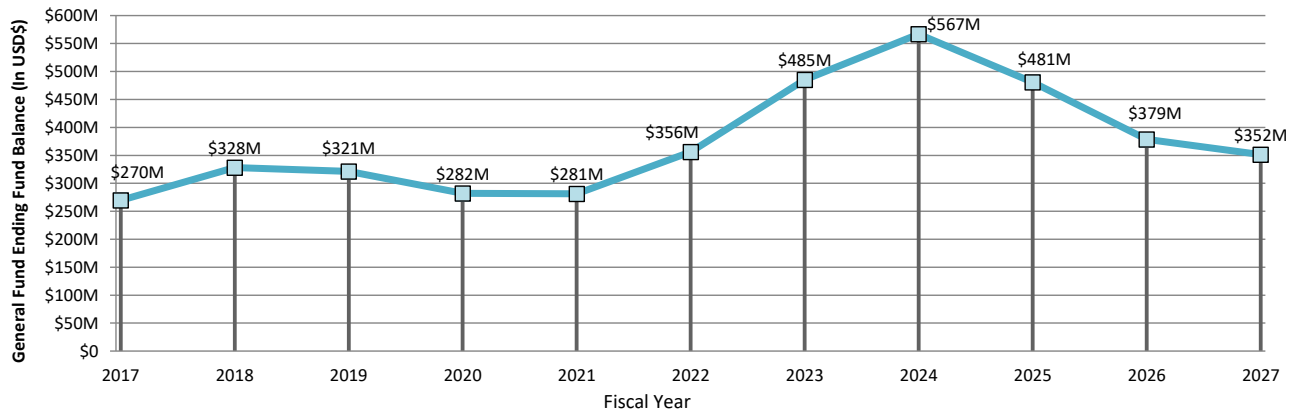
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

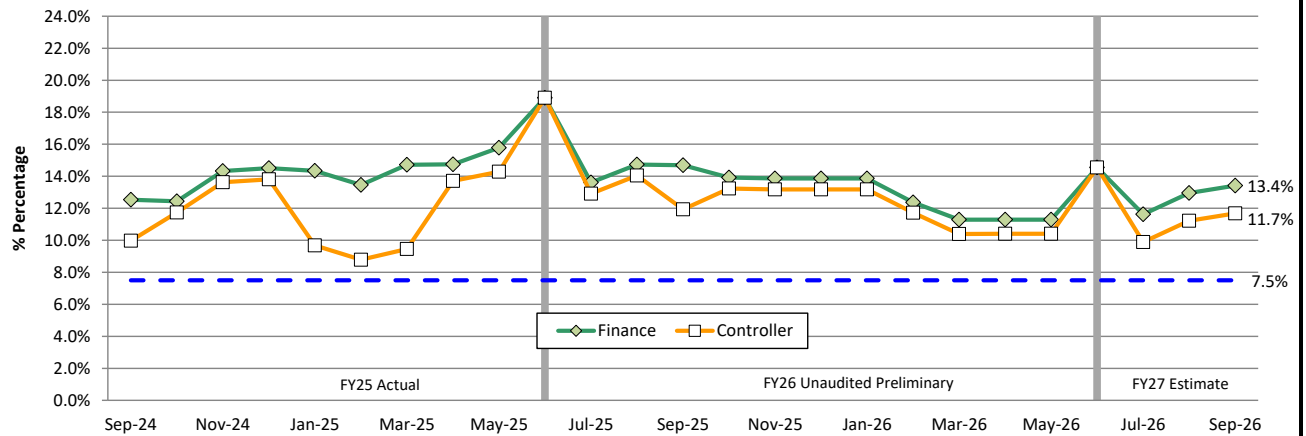
Sales Tax - Three-month Rolling Average



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 September 30, 2026

(amounts expressed in thousands)

		FY2027							Finance -		
	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD	Controller - Finance Variance	Adopted Budget Variance		Finance	Controller
Revenues											
General Property Taxes	1,432,301	1,502,577	1,502,577	1,465,062	1,502,577	2,804	(37,515)	-		✓	⚠
Industrial Assessments	30,700	27,584	27,584	27,177	27,584	227	(407)	-		✓	✓
Sales Tax	943,859	942,203	942,203	937,700	942,203	232,105	(4,503)	-		✓	✓
Other Taxes	23,433	23,955	23,955	23,456	23,955	1,841	(499)	-		✓	✓
Electric Franchise	98,777	101,200	101,200	101,095	101,200	25,149	(105)	-		✓	✓
Telephone Franchise	11,950	10,556	10,556	10,915	10,556	2	359	-		✓	✓
Gas Franchise	16,802	16,494	16,494	16,777	16,494	4,113	283	-		✓	✓
Other Franchise	22,734	19,952	19,952	19,568	19,952	138	(384)	-		✓	✓
Licenses and Permits	35,818	22,704	22,704	22,700	22,704	5,637	(4)	-		✓	✓
Intergovernmental	51,454	153,297	153,297	153,297	153,297	4,241	-	-		✓	✓
Charges for Services	102,682	96,358	96,358	96,000	96,358	22,002	(358)	-		✓	✓
Direct Interfund Services	79,392	85,880	85,880	85,880	85,880	19,822	-	-		✓	✓
Indirect Interfund Services	30,201	29,579	29,579	29,579	29,579	6,790	-	-		✓	✓
Municipal Courts Fines and Forfeits	18,503	19,345	19,345	18,365	19,345	4,020	(980)	-		✓	⚠
Other Fines and Forfeits	2,892	2,292	2,292	2,335	2,292	509	43	-		✓	✓
Interest	20,647	19,033	19,033	19,701	19,033	2,427	668	-		✓	✓
Miscellaneous/Other	22,396	14,654	14,654	12,751	14,654	2,217	(1,903)	-		✓	⚠
Total Revenues	2,944,541	3,087,663	3,087,663	3,042,359	3,087,663	334,044	(45,305)	-		✓	⚠
Expenditures											
Administration & Regulatory Affairs	27,235	30,136	30,136	30,136	30,136	7,065	-	-		✓	✓
City Council	20,028	16,966	16,966	16,966	16,966	2,804	-	-		✓	✓
City Secretary	713	822	822	822	822	163	-	-		✓	✓
Controller	10,512	11,587	11,587	11,587	11,587	2,436	-	-		✓	✓
Finance	21,943	23,903	23,903	23,903	23,903	4,519	-	-		✓	✓
Fire	723,942	718,970	718,970	718,970	718,970	175,865	-	-		✓	✓
General Services	45,829	47,432	47,432	47,432	47,432	5,970	-	-		✓	✓
Housing and Community Development	1,832	1,289	1,289	1,289	1,289	169	-	-		✓	✓
Houston Emergency Center	8,822	8,593	8,593	8,593	8,593	2,148	-	-		✓	✓
Houston Health Department	48,850	42,219	41,888	41,888	41,888	7,145	-	(331)		✓	✓
Houston Public Works	1,079	1,202	1,202	1,202	1,202	242	-	-		✓	✓
Human Resources	1,259	1,425	1,425	1,425	1,425	827	-	-		✓	✓
Legal	16,188	18,845	18,845	18,845	18,845	3,499	-	-		✓	✓
Library	49,438	50,532	50,532	50,532	50,532	10,831	-	-		✓	✓
Mayor's Office	7,719	8,403	8,403	8,403	8,403	1,513	-	-		✓	✓
Municipal Courts	24,844	26,913	26,913	26,913	26,913	5,320	-	-		✓	✓
Neighborhoods	5,891	7,370	7,370	7,370	7,370	1,675	-	-		✓	✓
Office of Business Opportunity	4,375	5,178	5,178	5,178	5,178	1,098	-	-		✓	✓
Parks and Recreation	84,067	88,543	88,543	88,543	88,543	18,353	-	-		✓	✓
Planning and Development	2,105	2,764	2,764	2,764	2,764	377	-	-		✓	✓
Police	1,127,933	1,218,334	1,218,665	1,218,665	1,218,665	277,084	-	331		✓	✓
Solid Waste Management	102,793	-	-	-	-	-	-	-		✓	✓
Total Departmental Expenditures	2,337,397	2,331,425	2,331,425	2,331,425	2,331,425	529,102	-	-		✓	✓
General Government	265,304	288,936	288,936	288,936	288,936	74,831	-	-		✓	✓
Total Expenditures Other Than Debt	2,602,701	2,620,362	2,620,362	2,620,362	2,620,362	603,933	-	-		✓	✓
Captured Revenue Transfer to DDSRF	164,922	215,032	215,032	215,032	215,032	-	-	-		✓	✓
Debt Service Transfer	324,165	322,705	322,705	322,705	322,705	-	-	-		✓	✓
Total Expenditures and Other Uses	3,091,788	3,158,099	3,158,099	3,158,099	3,158,099	603,933	-	-		✓	✓
Net Current Activity	(147,247)	(70,435)	(70,435)	(115,740)	(70,435)	(269,889)	(45,305)	-			
Other Financing Sources (Uses)											
Transfers from Other Funds	38,296	41,543	41,543	41,543	41,543	2,245	-	-		✓	✓
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	-		✓	✓
Sale of Capital Assets	4,481	2,694	2,694	2,500	2,694	300	(194)	-		✓	⚠
Total Other Financing Sources (Uses)	42,777	44,237	44,237	44,043	44,237	2,546	(194)	-		✓	✓
Fund Balances											
Fund Balance - Beginning of Year	480,860	378,569	378,569	378,569	378,569	378,569	-	-			
Changes to Designated Fund Balance*	(97)	(806)	(806)	(806)	(806)	-	-	-			
Budgeted Increase/(Decrease) in Fund Balance	(104,470)	(26,199)	(26,199)	(26,199)	(26,199)	(267,343)	-	-			
Change in Inventory/Prepaid Items/Imprest Cash	2,276	-	-	-	-	-	-	-			
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(45,499)	-	-	(45,499)	-			
Fund Balance, End of Year***	378,569	351,565	351,565	306,066	351,565	111,226	(45,499)	-			

*The total designation for the Budget Stabilization Fund is approximately \$14.4 million. In FY2025, \$23 million was transferred to Disaster Recovery Fund (Fund 5303) for May 2024 Derecho and Hurricane Beryl. \$12 million was replenished in FY2026, and the remaining \$11 million 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 \$196,527 based on current projections. The City will be \$109,539 above 7.5% based on the Controller's Projections, and \$155,038 above 7.5% based on Finance's Projections for FY2027.

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.



Aviation Operating Fund
For the period ended September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	FY2027				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Landing Area	\$ 99,474	\$ 117,411	\$ 117,411	\$ 28,302	\$ 117,411	\$ 117,411
Bldg and Ground Area	341,568	336,307	336,307	89,594	336,307	336,307
Parking and Concession	270,673	286,511	286,511	74,314	286,511	286,511
Other	8,778	8,170	8,170	1,707	8,170	8,170
Total Operating Revenues	<u>720,493</u>	<u>748,398</u>	<u>748,398</u>	<u>193,917</u>	<u>748,398</u>	<u>748,398</u>
Operating Expenses						
Personnel	152,473	168,177	168,177	39,828	168,177	168,177
Supplies	10,279	10,305	10,487	2,593	10,334	10,334
Services	298,379	328,820	329,647	71,129	328,574	328,574
Non-Capital Outlay	4	3,124	3,296	4	3,341	3,341
Total Operating Expenses	<u>461,135</u>	<u>510,427</u>	<u>511,607</u>	<u>113,554</u>	<u>510,427</u>	<u>510,427</u>
Operating Income (Loss)	<u>259,358</u>	<u>237,971</u>	<u>236,791</u>	<u>80,362</u>	<u>237,971</u>	<u>237,971</u>
Non-Operating Revenues (Expenses)						
Interest Income	42,449	30,000	30,000	9,482	30,000	30,000
Other	20,820	0	0	55	0	0
Total Non-Operating Rev (Exp)	<u>63,269</u>	<u>30,000</u>	<u>30,000</u>	<u>9,537</u>	<u>30,000</u>	<u>30,000</u>
Income (Loss) Before Operating Transfers	<u>322,627</u>	<u>267,971</u>	<u>266,791</u>	<u>89,899</u>	<u>267,971</u>	<u>267,971</u>
Operating Transfers						
Debt Service Transfer	147,127	167,050	165,870	37,521	167,050	167,050
Renewal and Replacement	18,750	0	0	0	0	0
Capital Improvement	90,436	100,921	100,921	34,408	100,921	100,921
Total Operating Transfers	<u>256,313</u>	<u>267,971</u>	<u>266,791</u>	<u>71,929</u>	<u>267,971</u>	<u>267,971</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ 66,314</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17,970</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

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

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

	Unaudited Preliminary FY2026	FY2027				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Facility Rentals	\$ 1,521	\$ 1,521	\$ 1,521	\$ 1,598	\$ 1,521	\$ 1,521
Parking	10,986	21,394	21,394	4,162	21,394	21,394
Total Operating Revenues	<u>12,507</u>	<u>22,915</u>	<u>22,915</u>	<u>5,760</u>	<u>22,915</u>	<u>22,915</u>
Operating Expenses						
Personnel	208	247	247	36	247	247
Services	117	136	136	(11)	136	136
Total Operating Expenses	<u>325</u>	<u>383</u>	<u>383</u>	<u>25</u>	<u>383</u>	<u>383</u>
Operating Income (Loss)	<u>12,182</u>	<u>22,532</u>	<u>22,532</u>	<u>5,735</u>	<u>22,532</u>	<u>22,532</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	111,249	105,409	105,409	29,071	105,409	105,409
Delinquent	11,762	7,166	7,166	5,521	7,166	7,166
Net Hotel Occupancy Tax	<u>123,011</u>	<u>112,575</u>	<u>112,575</u>	<u>34,592</u>	<u>112,575</u>	<u>112,575</u>
Interest Income	1,046	520	520	216	520	520
Other Interest Expense	(932)	(138)	(138)	(65)	(138)	(138)
Other Revenue	0	5,324	5,324	2,453	5,324	5,324
Total Non-Operating Rev (Exp)	<u>123,125</u>	<u>118,281</u>	<u>118,281</u>	<u>37,196</u>	<u>118,281</u>	<u>118,281</u>
Income (Loss) Before Operating Transfers	<u>135,307</u>	<u>140,813</u>	<u>140,813</u>	<u>42,931</u>	<u>140,813</u>	<u>140,813</u>
Operating Transfers						
Transfers for Interest	22,701	23,562	23,562	4,079	23,562	23,562
Transfers for Principal	9,203	6,526	6,526	1,087	6,526	6,526
Transfers to Component Unit	101,415	108,684	108,684	35,965	108,684	108,684
Transfers to General Fund	1,521	1,521	1,521	1,598	1,521	1,521
Transfer to Debt Service	250	270	270	0	270	270
Total Operating Transfers	<u>135,090</u>	<u>140,563</u>	<u>140,563</u>	<u>42,729</u>	<u>140,563</u>	<u>140,563</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>217</u>	\$ <u>250</u>	\$ <u>250</u>	\$ <u>202</u>	\$ <u>250</u>	\$ <u>250</u>

About the Fund:

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

Combined Utility System Fund
For the period ended September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	FY2027				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Water Sales	\$ 908,796	\$ 999,976	\$ 999,976	\$ 278,159	\$ 999,976	\$ 999,976
Sewer Sales	835,351	939,678	939,678	250,633	939,678	939,678
Penalties	(878)	0	0	3,735	0	0
Other Revenue	32,305	18,557	18,557	5,110	18,557	18,557
SWM Operating Revenues	0	34,599	34,599	7,913	34,599	34,599
Total Operating Revenues	<u>1,775,574</u>	<u>1,992,810</u>	<u>1,992,810</u>	<u>545,549</u>	<u>1,992,810</u>	<u>1,992,810</u>
Operating Expenses						
Personnel	218,411	266,552	266,552	58,553	266,552	266,552
Supplies	76,397	106,621	106,633	17,298	106,621	106,621
Electricity and Gas	68,469	69,776	69,776	6,512	69,776	69,776
Contracts & Other Payments	384,530	503,031	502,305	43,611	503,031	503,031
Non-Capital Equipment	3,066	5,415	6,130	562	5,415	5,415
SWM Operations & Maintenance	0	120,006	120,006	15,998	120,006	120,006
Total Operating Expenses	<u>750,873</u>	<u>1,071,402</u>	<u>1,071,402</u>	<u>142,534</u>	<u>1,071,402</u>	<u>1,071,402</u>
Operating Income (Loss)	<u>1,024,701</u>	<u>921,409</u>	<u>921,409</u>	<u>403,016</u>	<u>921,409</u>	<u>921,409</u>
Non-Operating Revenues (Expenses)						
Interest Income	56,167	50,000	50,000	16,113	50,000	50,000
Sale of Property, Mains and Scrap	10,087	190	190	80	190	190
Other	64,149	28,696	28,696	18,407	28,696	28,696
Impact Fees	44,711	35,000	35,000	0	35,000	35,000
CWA Debt (P&I)	(12,055)	(8,067)	(8,067)	(1,319)	(8,067)	(8,067)
Transfer from General Fund	45	0	0	0	0	0
Other SWM Nonoperating Revenue	0	561	561	1,049	561	561
Total Non-Operating Rev (Exp)	<u>163,104</u>	<u>106,380</u>	<u>106,380</u>	<u>34,330</u>	<u>106,380</u>	<u>106,380</u>
Income (Loss) Before Operating Transfers	<u>1,187,805</u>	<u>1,027,789</u>	<u>1,027,789</u>	<u>437,345</u>	<u>1,027,789</u>	<u>1,027,789</u>
Operating Transfers						
Debt Service Transfer	562,904	603,326	603,326	16,884	603,326	603,326
Right of Way Fee	0	103,613	103,613	0	103,613	103,613
CWA & TRA Contracts (P & I) Luce Bayou	17,970	18,746	18,746	(990)	18,746	18,746
SWM Debt Service Transfer	0	17,023	17,023	0	17,023	17,023
SWM Equipment Acquisition	0	0	14,504	0	0	0
Transfer to Capital Project Fund	290,000	150,000	150,000	150,000	150,000	150,000
Pension Liability (P & I)	8,286	8,442	8,442	601	8,442	8,442
Equipment Acquisition	76,804	224,633	224,633	68,341	224,633	224,633
Transfer to Stormwater	48,200	122,832	108,328	18,843	122,832	122,832
Total Operating Transfers	<u>1,004,164</u>	<u>1,248,615</u>	<u>1,248,615</u>	<u>253,679</u>	<u>1,248,615</u>	<u>1,248,615</u>
Net Current Activity						
Operating Fund Only	<u>\$ 183,641</u>	<u>\$ (220,826)</u>	<u>\$ (220,826)</u>	<u>\$ 183,666</u>	<u>\$ (220,826)</u>	<u>\$ (220,826)</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 the City's water, wastewater, and solid waste management operations. The fund provides for the operation of the City's treated and untreated water systems and for the receipt and treatment of wastewater generated in a service area that includes the City, certain municipalities, and unincorporated communities in the Houston metropolitan area. The fund also supports the City's solid waste services, including residential collection, recycling, and disposal. Some of the City's largest water customers are other cities and water authorities which supply water to their own customers.

Combined Utility System Fund-HPW
For the period ended September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	FY2027				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Water Sales	\$ 908,796	\$ 999,976	\$ 999,976	\$ 278,159	\$ 999,976	\$ 999,976
Sewer Sales	835,351	939,678	939,678	250,633	939,678	939,678
Penalties	(878)	0	0	3,735	0	0
Other Revenue	32,305	18,557	18,557	5,110	18,557	18,557
Total Operating Revenues	<u>1,775,574</u>	<u>1,958,211</u>	<u>1,958,211</u>	<u>537,636</u>	<u>1,958,211</u>	<u>1,958,211</u>
Operating Expenses						
Personnel	218,411	266,552	266,552	58,553	266,552	266,552
Supplies	76,397	106,621	106,633	17,298	106,621	106,621
Electricity and Gas	68,469	69,776	69,776	6,512	69,776	69,776
Contracts & Other Payments	384,530	503,031	502,305	43,611	503,031	503,031
Non-Capital Equipment	3,066	5,415	6,130	562	5,415	5,415
Total Operating Expenses	<u>750,873</u>	<u>951,396</u>	<u>951,396</u>	<u>126,535</u>	<u>951,396</u>	<u>951,396</u>
Operating Income (Loss)	<u>1,024,701</u>	<u>1,006,815</u>	<u>1,006,815</u>	<u>411,101</u>	<u>1,006,815</u>	<u>1,006,815</u>
Non-Operating Revenues (Expenses)						
Interest Income	56,167	50,000	50,000	16,113	50,000	50,000
Sale of Property, Mains and Scrap	10,087	190	190	80	190	190
Other	64,149	28,696	28,696	18,407	28,696	28,696
Impact Fees	44,711	35,000	35,000	0	35,000	35,000
CWA Debt (P&I)	(12,055)	(8,067)	(8,067)	(1,319)	(8,067)	(8,067)
Transfer from General Fund	45	0	0	0	0	0
Total Non-Operating Rev (Exp)	<u>163,104</u>	<u>105,819</u>	<u>105,819</u>	<u>33,280</u>	<u>105,819</u>	<u>105,819</u>
Income (Loss) Before Operating Transfers	<u>1,187,805</u>	<u>1,112,633</u>	<u>1,112,633</u>	<u>444,381</u>	<u>1,112,633</u>	<u>1,112,633</u>
Operating Transfers						
Debt Service Transfer	562,904	603,326	603,326	16,884	603,326	603,326
Right of Way Fee	0	103,613	103,613	0	103,613	103,613
CWA & TRA Contracts (P & I) Luce Bayou	17,970	18,746	18,746	(990)	18,746	18,746
Transfer to Capital Project Fund	290,000	150,000	150,000	150,000	150,000	150,000
Pension Liability (P & I)	8,286	8,442	8,442	601	8,442	8,442
Equipment Acquisition	76,804	224,633	224,633	68,341	224,633	224,633
Transfer to Stormwater	48,200	122,832	108,328	18,843	122,832	122,832
Total Operating Transfers	<u>1,004,164</u>	<u>1,231,592</u>	<u>1,217,088</u>	<u>253,679</u>	<u>1,231,592</u>	<u>1,231,592</u>
Net Current Activity						
Operating Fund Only	<u>\$ 183,641</u>	<u>\$ (118,959)</u>	<u>\$ (104,455)</u>	<u>\$ 190,702</u>	<u>\$ (118,959)</u>	<u>\$ (118,959)</u>

Combined Utility System Fund-SWM
For the period ended September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	FY2027				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Dumpster Permits	\$ 0	\$ 2,060	\$ 2,060	\$ 244	\$ 2,060	\$ 2,060
Garbage Fees	0	3,143	3,143	905	3,143	3,143
Container Lease Fee	0	5,396	5,396	1,937	5,396	5,396
Scrap Tire Program Fees	0	0	0	70	0	0
Collection Fees	0	24,000	24,000	4,757	24,000	24,000
Total Operating Revenues	0	34,599	34,599	7,913	34,599	34,599
Operating Expenses						
Personnel	0	44,501	44,501	10,452	44,501	44,501
Supplies	0	401	413	(122)	401	401
Electricity and Gas	0	274	274	30	274	274
*Contracts & Other Payments	0	72,264	72,252	5,094	72,264	72,264
Non-Capital Equipment	0	2,566	2,566	543	2,566	2,566
Total Operating Expenses	0	120,006	120,006	15,998	120,006	120,006
Operating Income (Loss)	0	(85,406)	(85,406)	(8,085)	(85,406)	(85,406)
Non-Operating Revenues (Expenses)						
Other Non-operating Revenue	0	561	561	1,049	561	561
Total Non-Operating Rev (Exp)	0	561	561	1,049	561	561
Income (Loss) Before Operating Transfers	0	(84,845)	(84,845)	(7,036)	(84,845)	(84,845)
Operating Transfers						
Debt Service Transfer	0	17,023	17,023	0	17,023	17,023
Equipment Acquisition	0	0	14,504	0	0	0
Total Operating Transfers	0	17,023	31,527	0	17,023	17,023
Net Current Activity						
Operating Fund Only	\$ 0	\$ (101,868)	\$ (116,372)	\$ (7,036)	\$ (101,868)	\$ (101,868)

Storm Water Fund
For the period ended September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Other Interfund Services	\$ 0	\$ 600	\$ 600	\$ 0	\$ 600	\$ 600
Miscellaneous	10	15	15	0	15	15
Total Revenues	10	615	615	0	615	615
Expenditures						
Personnel	28,742	39,733	39,733	8,127	39,733	39,733
Supplies	818	1,073	1,073	147	1,073	1,073
Other Services	34,574	48,858	48,858	3,728	48,858	48,858
Capital Outlay	4,464	8,547	8,547	727	8,547	8,547
Total Expenditures	68,598	98,211	98,211	12,729	98,211	98,211
Net Current Activity	(68,588)	(97,596)	(97,596)	(12,729)	(97,596)	(97,596)
Other Financing Sources (Uses)						
Interest Income	586	130	130	57	130	130
Transfers In - CUS	48,200	122,832	122,832	18,843	122,832	122,832
Transfers In - DD&SRF	36,000	0	0	0	0	0
Transfers Out - Special Revenue Fund	(6,144)	(8,754)	(8,754)	(1,718)	(8,754)	(8,754)
Transfers to Trans Debt	(2,188)	(2,202)	(2,202)	(407)	(2,202)	(2,202)
Transfer Out -Discretionary Debt	(15,681)	(16,870)	(16,870)	(4,025)	(16,870)	(16,870)
Total Other Financing Sources (Uses)	60,773	95,136	95,136	12,751	95,136	95,136
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)						
	(7,815)	(2,460)	(2,460)	22	(2,460)	(2,460)
Fund Balance, Beginning of Year	12,323	4,508	4,508	4,508	4,508	4,508
Fund Balance, End of Year	\$ 4,508	\$ 2,048	\$ 2,048	\$ 4,530	\$ 2,048	\$ 2,048

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 September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Expenditures						
Capital Outlay	\$ 8,347	\$ 11,384	\$ 12,984	\$ 1,627	\$ 11,384	\$ 11,384
Supplies	78	1,350	1,350	0	1,350	1,350
Other Services	503	5,747	5,747	531	5,747	5,747
Total Expenditures	<u>8,928</u>	<u>18,481</u>	<u>20,081</u>	<u>2,158</u>	<u>18,481</u>	<u>18,481</u>
Net Current Activity	(8,928)	(18,481)	(20,081)	(2,158)	(18,481)	(18,481)
Other Financing Sources (Uses)						
Interest Income	5,303	4,000	4,000	2,227	4,000	4,000
Transfers In - General Fund	164,922	215,032	215,032	0	215,032	215,032
Transfers Out - Capital Projects	(87,573)	(224,400)	(222,800)	(53,921)	(224,400)	(224,400)
Transfers Out Ch380 Trans Other Fund	(1,931)	(3,402)	(3,402)	0	(3,402)	(3,402)
Total Other Financing Sources (Uses)	<u>80,721</u>	<u>(8,770)</u>	<u>(7,170)</u>	<u>(51,693)</u>	<u>(8,770)</u>	<u>(8,770)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	71,793	(27,251)	(27,251)	(53,852)	(27,251)	(27,251)
Fund Balance, Beginning of Year	<u>174,823</u>	<u>246,616</u>	<u>246,616</u>	<u>246,616</u>	<u>246,616</u>	<u>246,616</u>
Fund Balance, End of Year	<u>\$ 246,616</u>	<u>\$ 219,365</u>	<u>\$ 219,365</u>	<u>\$ 192,764</u>	<u>\$ 219,365</u>	<u>\$ 219,365</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:

	FY2027		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund (\$0.118 equivalent of City's Ad Valorem Tax Levy)	\$ 301,341	\$ 301,341	\$ 0
Less Street & Drainage Debt Service (General Fund)	<u>(86,309)</u>	<u>(86,309)</u>	<u>0</u>
Captured Revenues * (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>\$ 215,032</u>	<u>\$ 215,032</u>	<u>\$ 0</u>
<p>Note: Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of September 30) is \$3.644 billion. The portion of the debt associated with drainage and street improvements is estimated at \$368 million.</p>			

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 September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Drainage Charge Revenue *	\$ 101,451	\$ 107,000	\$ 107,000	\$ 25,955	\$ 107,000	\$ 107,000
Interfund Drainage Fee	7,829	7,818	7,818	1,958	7,818	7,818
Operating Recoveries & Refunds	(653)	(648)	(648)	(169)	(648)	(648)
Total Revenues	<u>108,627</u>	<u>114,170</u>	<u>114,170</u>	<u>27,745</u>	<u>114,170</u>	<u>114,170</u>
Expenditures						
Personnel	1,816	2,257	2,257	409	2,257	2,257
Supplies	119	83	83	0	83	83
Other Services	892	6,108	6,108	156	6,108	6,108
Capital Outlay	0	135	135	0	135	135
Total Expenditures	<u>2,827</u>	<u>8,583</u>	<u>8,583</u>	<u>566</u>	<u>8,583</u>	<u>8,583</u>
Net Current Activity	105,800	105,587	105,587	27,180	105,587	105,587
Other Financing Sources (Uses)						
Interest Income	11,456	6,000	6,000	2,953	6,000	6,000
Transfers In - General Fund	90	0	0	0	0	0
Transfers Out - Comm'l Paper Agent Fees	(909)	(520)	(520)	(152)	(520)	(520)
Transfers Out - Capital Projects	(71,841)	(149,700)	(149,700)	(29,262)	(149,700)	(149,700)
Transfers Out - To Storm Water	(36,000)	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>(97,204)</u>	<u>(144,220)</u>	<u>(144,220)</u>	<u>(26,460)</u>	<u>(144,220)</u>	<u>(144,220)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	8,596	(38,633)	(38,633)	719	(38,633)	(38,633)
Fund Balance, Beginning of Year	<u>269,858</u>	<u>278,454</u>	<u>278,454</u>	<u>278,454</u>	<u>278,454</u>	<u>278,454</u>
Fund Balance, End of Year	<u>\$ 278,454</u>	<u>\$ 239,821</u>	<u>\$ 239,821</u>	<u>\$ 279,173</u>	<u>\$ 239,821</u>	<u>\$ 239,821</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 September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	FY2027				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 505	\$ 1,142	\$ 1,142	\$ 0	\$ 1,142	\$ 1,142
Street Milling and Sales Earnings	639	300	300	0	300	300
Metro Intergovernmental Revenue	151,119	165,625	165,625	19,839	165,625	165,625
Operating Recoveries & Refunds	159	126	126	15	126	126
Miscellaneous/Other	15	60	60	17	60	60
Total Revenues	<u>152,437</u>	<u>167,252</u>	<u>167,252</u>	<u>19,870</u>	<u>167,252</u>	<u>167,252</u>
Expenditures						
Personnel	39,999	47,606	47,606	10,891	47,606	47,606
Supplies	14,412	11,844	11,844	2,686	11,844	11,844
Other Services	39,306	77,187	76,630	6,214	76,737	76,737
Capital Outlay	30,175	929	1,486	81	1,379	1,379
Total Expenditures	<u>123,892</u>	<u>137,566</u>	<u>137,566</u>	<u>19,872</u>	<u>137,566</u>	<u>137,566</u>
Net Current Activity	28,545	29,686	29,686	(2)	29,686	29,686
Other Financing Sources (Uses)						
Transfers Out	<u>(27,500)</u>	<u>(29,686)</u>	<u>(29,686)</u>	<u>0</u>	<u>(29,686)</u>	<u>(29,686)</u>
Total Other Financing Sources (Uses)	<u>(27,500)</u>	<u>(29,686)</u>	<u>(29,686)</u>	<u>0</u>	<u>(29,686)</u>	<u>(29,686)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	1,045	0	0	(2)	0	0
Fund Balance, Beginning of Year	<u>5,658</u>	<u>6,703</u>	<u>6,703</u>	<u>6,703</u>	<u>6,703</u>	<u>6,703</u>
Fund Balance, End of Year	<u>\$ 6,703</u>	<u>\$ 6,703</u>	<u>\$ 6,703</u>	<u>\$ 6,701</u>	<u>\$ 6,703</u>	<u>\$ 6,703</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 September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	FY2027				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
City Medical Plans	\$ 397,995	\$ 433,902	\$ 433,902	\$ 106,614	\$ 433,902	\$ 433,902
City Dental Plans	12,554	13,525	13,525	3,177	13,525	13,525
City Life Insurance Plans	8,290	7,748	7,748	1,831	7,748	7,748
Vision	3,616	4,016	4,016	916	4,016	4,016
Health Flexible Spending Account	6,024	5,616	5,616	1,374	5,616	5,616
Dependent Care Reimbursement	512	634	634	153	634	634
Operating Revenues	<u>428,991</u>	<u>465,441</u>	<u>465,441</u>	<u>114,065</u>	<u>465,441</u>	<u>465,441</u>
Operating Expenses						
Medicare Advantage	23,766	23,484	23,484	5,337	23,484	23,484
City Medical Plan Claims - Cigna	382,246	399,643	399,643	100,828	399,643	399,643
City Dental Plan Claims	13,313	14,285	14,285	3,556	14,285	14,285
Vision	4,343	4,384	4,384	1,100	4,384	4,384
City Life Insurance Plans	8,426	8,026	8,026	1,899	8,026	8,026
Administrative Costs	8,636	9,356	9,356	1,305	9,356	9,356
Health Flexible Spending Account	6,148	5,742	5,742	1,404	5,742	5,742
Dependent Care	517	642	642	154	642	642
Operating Expenses	<u>447,395</u>	<u>465,562</u>	<u>465,562</u>	<u>115,583</u>	<u>465,562</u>	<u>465,562</u>
Operating Income (Loss)	(18,404)	(121)	(121)	(1,518)	(121)	(121)
Non-Operating Revenues (Expenses)						
Interest Income	3,327	3,100	3,100	759	3,100	3,100
Prior Year Expense Recovery	385	0	0	0	0	0
Miscellaneous Revenue	167	0	0	248	0	0
Non-Operating Revenues (Expenses)	<u>3,879</u>	<u>3,100</u>	<u>3,100</u>	<u>1,007</u>	<u>3,100</u>	<u>3,100</u>
Net Income (Loss)	(14,525)	2,979	2,979	(511)	2,979	2,979
Net Assets, Beginning of Year	<u>43,634</u>	<u>29,109</u>	<u>29,109</u>	<u>29,109</u>	<u>29,109</u>	<u>29,109</u>
Net Assets, End of Year	\$ <u>29,109</u>	\$ <u>32,088</u>	\$ <u>32,088</u>	\$ <u>28,598</u>	\$ <u>32,088</u>	\$ <u>32,088</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 September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	FY2027				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 609	\$ 672	\$ 672	\$ 172	\$ 672	\$ 672
Operating Revenues	<u>609</u>	<u>672</u>	<u>672</u>	<u>172</u>	<u>672</u>	<u>672</u>
Operating Expenses						
Management Consulting Services	28	30	30	0	30	30
Claims Payment Services	90	111	111	7	111	111
Employee Medical Claims	805	884	884	176	884	884
Operating Expenses	<u>923</u>	<u>1,025</u>	<u>1,025</u>	<u>183</u>	<u>1,025</u>	<u>1,025</u>
Operating Income (Loss)	(314)	(353)	(353)	(11)	(353)	(353)
Non-Operating Revenues (Expenses)						
Interest Income	368	360	360	89	360	360
Non-Operating Revenues (Expenses)	<u>368</u>	<u>360</u>	<u>360</u>	<u>89</u>	<u>360</u>	<u>360</u>
Net Income (Loss)	54	7	7	78	7	7
Net Assets, Beginning of Year	<u>9,464</u>	<u>9,518</u>	<u>9,518</u>	<u>9,518</u>	<u>9,518</u>	<u>9,518</u>
Net Assets, End of Year	<u>\$ 9,518</u>	<u>\$ 9,525</u>	<u>\$ 9,525</u>	<u>\$ 9,596</u>	<u>\$ 9,525</u>	<u>\$ 9,525</u>

About the Fund:

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

Property and Casualty Fund
For the period ended September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	FY2027				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Interfund Legal Services	\$ 22,491	\$ 29,231	\$ 29,231	\$ 0	\$ 29,231	\$ 29,231
Interfund Insurance Fees	22,816	29,961	29,961	810	29,961	29,961
Operating Revenues	<u>45,307</u>	<u>59,192</u>	<u>59,192</u>	<u>810</u>	<u>59,192</u>	<u>59,192</u>
Operating Expenses						
Personnel	10,719	12,644	12,644	2,656	12,643	12,643
Supplies	93	113	113	7	113	113
Services:						
Insurance Fees/Adm.	21,630	28,656	28,656	673	28,656	28,656
Claims and Judgments	8,444	9,383	9,383	197	9,384	9,384
Other Services	4,421	8,396	8,396	(358)	8,396	8,396
Operating Expenses	<u>45,307</u>	<u>59,192</u>	<u>59,192</u>	<u>3,175</u>	<u>59,192</u>	<u>59,192</u>
Operating Income (Loss)	0	0	0	(2,365)	0	0
Net Income (Loss)	0	0	0	(2,365)	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>\$ (2,365)</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

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

Workers' Compensation Fund
For the period ended September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 32,163	\$ 39,056	\$ 39,056	\$ 7,521	\$ 39,056	\$ 39,056
Operating Revenues	<u>32,163</u>	<u>39,056</u>	<u>39,056</u>	<u>7,521</u>	<u>39,056</u>	<u>39,056</u>
Operating Expenses						
Personnel	6,908	8,394	8,394	1,893	8,394	8,394
Supplies	33	45	45	11	45	45
Current Year Claims	26,120	32,046	32,046	6,041	32,046	32,046
Services	1,599	1,276	1,276	40	1,276	1,276
Capital Outlay	242	343	343	4	343	343
Non-Capital Outlay	3	0	0	0	0	0
Operating Expenses	<u>34,905</u>	<u>42,104</u>	<u>42,104</u>	<u>7,989</u>	<u>42,104</u>	<u>42,104</u>
Operating Income (Loss)	(2,742)	(3,048)	(3,048)	(468)	(3,048)	(3,048)
Non-Operating Revenues (Expenses)						
Interest Income	46	50	50	13	50	50
Other	2,696	2,998	2,998	602	2,998	2,998
Non-Operating Revenues (Expenses)	<u>2,742</u>	<u>3,048</u>	<u>3,048</u>	<u>615</u>	<u>3,048</u>	<u>3,048</u>
Net Income (Loss)	0	0	0	147	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>\$ 147</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

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

Asset Forfeiture Fund
For the period ended September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 4,562	\$ 2,000	\$ 2,000	\$ 2,495	\$ 4,528	\$ 4,528
Interest Income	373	31	31	110	265	265
Other	(5)	0	0	0	0	0
Total Revenues	<u>4,930</u>	<u>2,031</u>	<u>2,031</u>	<u>2,605</u>	<u>4,793</u>	<u>4,793</u>
Expenditures						
Personnel	1,912	5,140	5,140	719	5,140	5,140
Supplies	617	998	998	12	998	998
Other Services	665	970	970	55	970	970
Capital Purchases	76	0	28	0	28	28
Non-Capital Purchases	49	1,992	1,964	0	1,964	1,964
Total Expenditures	<u>3,319</u>	<u>9,100</u>	<u>9,100</u>	<u>786</u>	<u>9,100</u>	<u>9,100</u>
Net Current Activity	1,611	(7,069)	(7,069)	1,819	(4,307)	(4,307)
Fund Balance, Beginning of Year	<u>8,868</u>	<u>10,479</u>	<u>10,479</u>	<u>10,479</u>	<u>10,479</u>	<u>10,479</u>
Fund Balance, End of Year	<u>\$ 10,479</u>	<u>\$ 3,410</u>	<u>\$ 3,410</u>	<u>\$ 12,298</u>	<u>\$ 6,172</u>	<u>\$ 6,172</u>

Auto Dealers Special Revenue Fund
For the period ended September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	\$ 3,075	\$ 2,808	\$ 2,808	\$ 615	\$ 2,808	\$ 2,808
Vehicle Storage Notification	314	309	309	54	309	309
Vehicle Auction Fees	407	390	390	110	390	390
Interest Income	689	680	680	184	680	680
Other	8,675	8,279	8,279	1,314	8,269	8,269
Total Revenues	<u>13,160</u>	<u>12,466</u>	<u>12,466</u>	<u>2,277</u>	<u>12,456</u>	<u>12,456</u>
Expenditures						
Personnel	5,468	5,994	5,994	1,390	5,994	5,994
Supplies	414	508	508	372	508	508
Other Services	2,264	2,957	2,957	690	2,957	2,957
Capital Purchases	1,005	997	997	97	997	997
Total Expenditures	<u>9,151</u>	<u>10,456</u>	<u>10,456</u>	<u>2,549</u>	<u>10,456</u>	<u>10,456</u>
Other Financing Sources (Uses)						
Transfers Out	(2,750)	(2,950)	(2,950)	(648)	(2,950)	(2,950)
Transfers In	0	0	0	10	10	10
Total Other Financing Sources (Uses)	<u>(2,750)</u>	<u>(2,950)</u>	<u>(2,950)</u>	<u>(638)</u>	<u>(2,940)</u>	<u>(2,940)</u>
Net Current Activity	1,259	(940)	(940)	(910)	(940)	(940)
Fund Balance, Beginning of Year	<u>16,642</u>	<u>17,901</u>	<u>17,901</u>	<u>17,901</u>	<u>17,901</u>	<u>17,901</u>
Fund Balance, End of Year	<u>\$ 17,901</u>	<u>\$ 16,961</u>	<u>\$ 16,961</u>	<u>\$ 16,991</u>	<u>\$ 16,961</u>	<u>\$ 16,961</u>

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

	Unaudited Preliminary FY2026	FY2027				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Licenses & Fees	\$ 1,024	\$ 1,155	1,155	\$ 261	\$ 1,155	\$ 1,155
Interest	21	10	10	1	10	10
Animal Adoption	160	112	112	42	112	112
Contributions	239	200	200	34	200	200
Other Revenue	1	0	0	1	0	0
Total Revenues	<u>1,445</u>	<u>1,477</u>	<u>1,477</u>	<u>339</u>	<u>1,477</u>	<u>1,477</u>
Expenditures						
Personnel	11,317	12,176	12,176	3,040	12,176	12,176
Supplies	1,403	1,334	1,334	451	1,334	1,334
Other Services	3,245	3,643	3,643	290	3,643	3,643
Capital Outlay	284	280	280	0	280	280
Non-Capital Outlay	4	0	0	0	0	0
Total Expenditures	<u>16,253</u>	<u>17,433</u>	<u>17,433</u>	<u>3,781</u>	<u>17,433</u>	<u>17,433</u>
Net Current Activity	(14,808)	(15,956)	(15,956)	(3,442)	(15,956)	(15,956)
Other Financing Sources (Uses)						
Operating Transfers - In	13,499	15,251	15,251	3,813	15,251	15,251
Total Other Financing Sources (Uses)	<u>13,499</u>	<u>15,251</u>	<u>15,251</u>	<u>3,813</u>	<u>15,251</u>	<u>15,251</u>
Net Current Activity	(1,309)	(705)	(705)	371	(705)	(705)
Fund Balance, Beginning of Year	<u>1,822</u>	<u>513</u>	<u>513</u>	<u>513</u>	<u>513</u>	<u>513</u>
Fund Balance, End of Year	<u>\$ 513</u>	<u>\$ (192)</u>	<u>\$ (192)</u>	<u>\$ 884</u>	<u>\$ (192)</u>	<u>\$ (192)</u>

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

	Unaudited Preliminary FY2026	FY2027				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Permits and Licenses	\$ 74,529	\$ 80,457	\$ 80,457	\$ 19,178	\$ 80,457	\$ 80,457
Charges for Services	22,795	24,150	24,150	5,926	24,150	24,150
Other	4,632	5,673	5,673	1,241	5,673	5,673
Interest Income	661	435	435	161	435	435
Total Revenues	<u>102,617</u>	<u>110,715</u>	<u>110,715</u>	<u>26,505</u>	<u>110,715</u>	<u>110,715</u>
Expenditures						
Personnel	75,199	84,648	84,648	19,718	84,648	84,648
Supplies	199	376	376	37	376	376
Other Services	24,908	32,039	30,816	4,156	32,039	32,039
Capital Outlay	898	1,927	3,125	1,500	1,927	1,927
Non-Capital Outlay	159	1,026	1,051	9	1,026	1,026
Total Expenditures	<u>101,363</u>	<u>120,016</u>	<u>120,016</u>	<u>25,419</u>	<u>120,016</u>	<u>120,016</u>
Net Current Activity	1,254	(9,301)	(9,301)	1,086	(9,301)	(9,301)
Other Financing Sources (Uses)						
Debt Service Principal	(1,836)	(1,968)	(1,968)	(574)	(1,968)	(1,968)
Operating Transfers Out	(4,116)	(2,818)	(2,818)	(2,818)	(2,818)	(2,818)
Operating Transfer In	6,144	8,754	8,754	1,718	8,754	8,754
Total Other Financing Sources (Uses)	<u>192</u>	<u>3,968</u>	<u>3,968</u>	<u>(1,673)</u>	<u>3,968</u>	<u>3,968</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	1,446	(5,333)	(5,333)	(587)	(5,333)	(5,333)
Fund Balance, Beginning of Year	<u>13,814</u>	<u>15,260</u>	<u>15,260</u>	<u>15,260</u>	<u>15,260</u>	<u>15,260</u>
Fund Balance, End of Year	<u>\$ 15,260</u>	<u>\$ 9,927</u>	<u>\$ 9,927</u>	<u>\$ 14,673</u>	<u>\$ 9,927</u>	<u>\$ 9,927</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 2,929	\$ 2,143	\$ 2,143	\$ 35	\$ 2,143	\$ 2,143
Total Revenues	<u>2,929</u>	<u>2,143</u>	<u>2,143</u>	<u>35</u>	<u>2,143</u>	<u>2,143</u>
Expenditures						
Maintenance and Operations	2,535	2,326	2,326	295	2,326	2,326
Capital Equipment	<u>22</u>	<u>921</u>	<u>921</u>	<u>0</u>	<u>921</u>	<u>921</u>
Total Expenditures	<u>2,557</u>	<u>3,247</u>	<u>3,247</u>	<u>295</u>	<u>3,247</u>	<u>3,247</u>
Net Current Activity	372	(1,104)	(1,104)	(260)	(1,104)	(1,104)
Fund Balance, Beginning of Year	<u>3,609</u>	<u>3,981</u>	<u>3,981</u>	<u>3,981</u>	<u>3,981</u>	<u>3,981</u>
Fund Balance, End of Year	<u>\$ 3,981</u>	<u>\$ 2,877</u>	<u>\$ 2,877</u>	<u>\$ 3,721</u>	<u>\$ 2,877</u>	<u>\$ 2,877</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Interest on Investments	\$ 31	\$ 35	\$ 35	\$ 13	\$ 35	\$ 35
Municipal Courts Collections	2,515	2,500	2,500	423	2,500	2,500
Harris County Collections	<u>816</u>	<u>775</u>	<u>775</u>	<u>160</u>	<u>775</u>	<u>775</u>
Total Revenues	<u>3,362</u>	<u>3,310</u>	<u>3,310</u>	<u>596</u>	<u>3,310</u>	<u>3,310</u>
Expenditures						
School Crossing Guard Program	3,430	3,310	3,310	0	3,310	3,310
Total Expenditures	<u>3,430</u>	<u>3,310</u>	<u>3,310</u>	<u>0</u>	<u>3,310</u>	<u>3,310</u>
Net Current Activity	(68)	0	0	596	0	0
Fund Balance, Beginning of Year	<u>129</u>	<u>61</u>	<u>61</u>	<u>61</u>	<u>61</u>	<u>61</u>
Fund Balance, End of Year	<u>\$ 61</u>	<u>\$ 61</u>	<u>\$ 61</u>	<u>\$ 657</u>	<u>\$ 61</u>	<u>\$ 61</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,539	\$ 1,590	\$ 1,590	\$ 321	\$ 1,590	\$ 1,590
Total Revenues	<u>1,539</u>	<u>1,590</u>	<u>1,590</u>	<u>321</u>	<u>1,590</u>	<u>1,590</u>
Expenditures						
Personnel	186	375	375	50	375	375
Supplies	1	1	1	0	1	1
Other Services	99	121	121	88	121	121
Debt Services and Other Uses	630	630	630	230	630	630
Total Expenditures	<u>916</u>	<u>1,127</u>	<u>1,127</u>	<u>368</u>	<u>1,127</u>	<u>1,127</u>
Net Current Activity	623	463	463	(47)	463	463
Fund Balance, Beginning of Year	<u>2,335</u>	<u>2,958</u>	<u>2,958</u>	<u>2,958</u>	<u>2,958</u>	<u>2,958</u>
Fund Balance, End of Year	<u>\$ 2,958</u>	<u>\$ 3,421</u>	<u>\$ 3,421</u>	<u>\$ 2,911</u>	<u>\$ 3,421</u>	<u>\$ 3,421</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 9,608	\$ 9,038	\$ 9,038	\$ 322	\$ 9,038	\$ 9,038
Total Revenues	<u>9,608</u>	<u>9,038</u>	<u>9,038</u>	<u>322</u>	<u>9,038</u>	<u>9,038</u>
Expenditures						
Personnel	11,863	27,008	27,008	5,276	27,008	27,008
Supplies	326	457	466	17	457	457
Other Services	7,434	9,950	9,919	1,091	9,928	9,928
Non-Capital Purchases	0	4	16	0	16	16
Capital Purchases	0	0	10	0	10	10
Total Expenditures	<u>19,623</u>	<u>37,419</u>	<u>37,419</u>	<u>6,384</u>	<u>37,419</u>	<u>37,419</u>
Net Current Activity	(10,015)	(28,381)	(28,381)	(6,062)	(28,381)	(28,381)
Fund Balance, Beginning of Year	<u>44,647</u>	<u>34,632</u>	<u>34,632</u>	<u>34,632</u>	<u>34,632</u>	<u>34,632</u>
Fund Balance, End of Year	<u>\$ 34,632</u>	<u>\$ 6,251</u>	<u>\$ 6,251</u>	<u>\$ 28,570</u>	<u>\$ 6,251</u>	<u>\$ 6,251</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Police Services	\$ 34	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Recoveries & Refunds	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0
Total Revenues	<u>34</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures						
Personnel	32	0	0	0	0	0
Other Services	2	0	0	0	0	0
Total Expenditures	<u>34</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	0	0	0	0	0	0
Fund Balance, Beginning of Year	<u>46</u>	<u>46</u>	<u>46</u>	<u>46</u>	<u>46</u>	<u>46</u>
Fund Balance, End of Year	<u>\$ 46</u>	<u>\$ 46</u>	<u>\$ 46</u>	<u>\$ 46</u>	<u>\$ 46</u>	<u>\$ 46</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 5,320	\$ 17,120	\$ 17,120	\$ 3,927	\$ 17,120	\$ 17,120
Total Revenues	<u>5,320</u>	<u>17,120</u>	<u>17,120</u>	<u>3,927</u>	<u>17,120</u>	<u>17,120</u>
Expenditures						
Personnel	4,421	10,712	10,712	1,981	10,712	10,712
Supplies	156	262	262	29	262	262
Other Services	2,529	5,328	5,328	447	5,328	5,328
Non-Capital Purchases	0	72	79	3	79	79
Capital Purchases	0	585	578	0	578	578
Total Expenditures	<u>7,106</u>	<u>16,959</u>	<u>16,959</u>	<u>2,460</u>	<u>16,959</u>	<u>16,959</u>
Operating Transfers						
Operating Transfers In (Out)	400	400	400	0	400	400
Total Operating Transfers	<u>400</u>	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>400</u>
Net Current Activity	(1,386)	561	561	1,467	561	561
Fund Balance, Beginning of Year	<u>2,314</u>	<u>928</u>	<u>928</u>	<u>928</u>	<u>928</u>	<u>928</u>
Fund Balance, End of Year	<u>\$ 928</u>	<u>\$ 1,489</u>	<u>\$ 1,489</u>	<u>\$ 2,395</u>	<u>\$ 1,489</u>	<u>\$ 1,489</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 106	\$ 100	\$ 100	\$ 29	\$ 100	\$ 100
Charges for Services	615	400	400	125	400	400
Total Revenues	<u>721</u>	<u>500</u>	<u>500</u>	<u>154</u>	<u>500</u>	<u>500</u>
Expenditures						
Personnel	0	85	85	16	85	85
Supplies & Other Services	213	363	363	14	363	363
Total Expenditures	<u>213</u>	<u>448</u>	<u>448</u>	<u>30</u>	<u>448</u>	<u>448</u>
Net Current Activity	508	52	52	124	52	52
Fund Balance, Beginning of Year	<u>2,531</u>	<u>3,039</u>	<u>3,039</u>	<u>3,039</u>	<u>3,039</u>	<u>3,039</u>
Fund Balance, End of Year	<u>\$ 3,039</u>	<u>\$ 3,091</u>	<u>\$ 3,091</u>	<u>\$ 3,163</u>	<u>\$ 3,091</u>	<u>\$ 3,091</u>

Houston Emergency Center Fund
For the period ended September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 27,811	\$ 30,345	\$ 30,345	\$ 5,738	\$ 30,345	\$ 30,345
Total Revenues	<u>27,811</u>	<u>30,345</u>	<u>30,345</u>	<u>5,738</u>	<u>30,345</u>	<u>30,345</u>
Expenditures						
Maintenance and Operations	27,416	32,898	32,898	5,365	32,898	32,898
Total Expenditures	<u>27,416</u>	<u>32,898</u>	<u>32,898</u>	<u>5,365</u>	<u>32,898</u>	<u>32,898</u>
Net Current Activity	395	(2,553)	(2,553)	373	(2,553)	(2,553)
Fund Balance, Beginning of Year	<u>3,049</u>	<u>3,444</u>	<u>3,444</u>	<u>3,444</u>	<u>3,444</u>	<u>3,444</u>
Fund Balance, End of Year	<u>\$ 3,444</u>	<u>\$ 891</u>	<u>\$ 891</u>	<u>\$ 3,817</u>	<u>\$ 891</u>	<u>\$ 891</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Other Revenues	\$ 542	\$ 428	\$ 428	\$ 0	\$ 428	\$ 428
Interest Income	168	75	75	44	75	75
Total Revenues	<u>710</u>	<u>503</u>	<u>503</u>	<u>44</u>	<u>503</u>	<u>503</u>
Expenses						
Personnel	74	655	655	4	655	655
Supplies	6	33	33	6	33	33
Other Services	315	606	606	43	606	606
Non-Capital Outlay	0	13	13	0	13	13
Total Expenses	<u>395</u>	<u>1,307</u>	<u>1,307</u>	<u>53</u>	<u>1,307</u>	<u>1,307</u>
Net Current Activity	315	(804)	(804)	(9)	(804)	(804)
Fund Balance, Beginning of Year	<u>4,421</u>	<u>4,736</u>	<u>4,736</u>	<u>4,736</u>	<u>4,736</u>	<u>4,736</u>
Fund Balance, End of Year	<u>\$ 4,736</u>	<u>\$ 3,932</u>	<u>\$ 3,932</u>	<u>\$ 4,727</u>	<u>\$ 3,932</u>	<u>\$ 3,932</u>

Houston Transtar Center Fund
For the period ended September 30, 2026
(amounts expressed in thousands)

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Other Grant Awards	\$ 2,454	\$ 2,239	\$ 2,239	\$ 355	\$ 2,239	\$ 2,239
Other Service Charges	959	984	984	228	984	984
Interest Income	181	50	50	47	50	50
Total Revenues	<u>3,594</u>	<u>3,273</u>	<u>3,273</u>	<u>630</u>	<u>3,273</u>	<u>3,273</u>
Expenditures						
Maintenance and Operations	3,112	3,750	3,750	568	3,750	3,750
Total Expenditures	<u>3,112</u>	<u>3,750</u>	<u>3,750</u>	<u>568</u>	<u>3,750</u>	<u>3,750</u>
Net Current Activity	482	(477)	(477)	62	(477)	(477)
Fund Balance, Beginning of Year	<u>4,539</u>	<u>5,021</u>	<u>5,021</u>	<u>5,021</u>	<u>5,021</u>	<u>5,021</u>
Fund Balance, End of Year	<u>\$ 5,021</u>	<u>\$ 4,544</u>	<u>\$ 4,544</u>	<u>\$ 5,083</u>	<u>\$ 4,544</u>	<u>\$ 4,544</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Other Revenue	\$ 206	\$ 100	\$ 100	\$ 0	\$ 100	\$ 100
Interest Income	4	4	4	2	4	4
Total Revenues	<u>210</u>	<u>104</u>	<u>104</u>	<u>2</u>	<u>104</u>	<u>104</u>
Expenditures						
Supplies	0	176	176	0	176	176
Other Services	0	20	20	0	20	20
Total Expenditures	<u>0</u>	<u>196</u>	<u>196</u>	<u>0</u>	<u>196</u>	<u>196</u>
Net Current Activity	210	(92)	(92)	2	(92)	(92)
Fund Balance, Beginning of Year	<u>0</u>	<u>210</u>	<u>210</u>	<u>210</u>	<u>210</u>	<u>210</u>
Fund Balance, End of Year	<u>\$ 210</u>	<u>\$ 118</u>	<u>\$ 118</u>	<u>\$ 212</u>	<u>\$ 118</u>	<u>\$ 118</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 617	\$ 552	\$ 552	\$ 191	\$ 552	\$ 552
Total Revenues	<u>617</u>	<u>552</u>	<u>552</u>	<u>191</u>	<u>552</u>	<u>552</u>
Expenditures						
Supplies	115	187	187	16	187	187
Other Services	156	414	414	3	414	414
Capital Purchases	0	420	420	0	420	420
Total Expenditures	<u>271</u>	<u>1,021</u>	<u>1,021</u>	<u>19</u>	<u>1,021</u>	<u>1,021</u>
Net Current Activity	346	(469)	(469)	172	(469)	(469)
Fund Balance, Beginning of Year	<u>504</u>	<u>850</u>	<u>850</u>	<u>850</u>	<u>850</u>	<u>850</u>
Fund Balance, End of Year	<u>\$ 850</u>	<u>\$ 381</u>	<u>\$ 381</u>	<u>\$ 1,022</u>	<u>\$ 381</u>	<u>\$ 381</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 823	\$ 853	\$ 853	\$ 195	\$ 853	\$ 853
Total Revenues	<u>823</u>	<u>853</u>	<u>853</u>	<u>195</u>	<u>853</u>	<u>853</u>
Expenditures						
Personnel	483	787	787	103	787	787
Supplies	10	16	16	1	16	16
Other Services and Charges	24	47	47	2	47	47
Non-Capital Purchases	0	1	1	0	1	1
Total Expenditures	<u>517</u>	<u>851</u>	<u>851</u>	<u>106</u>	<u>851</u>	<u>851</u>
Net Current Activity	306	2	2	89	2	2
Fund Balance, Beginning of Year	<u>1,925</u>	<u>2,231</u>	<u>2,231</u>	<u>2,231</u>	<u>2,231</u>	<u>2,231</u>
Fund Balance, End of Year	<u>\$ 2,231</u>	<u>\$ 2,233</u>	<u>\$ 2,233</u>	<u>\$ 2,320</u>	<u>\$ 2,233</u>	<u>\$ 2,233</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 570	\$ 300	\$ 300	\$ 183	\$ 300	\$ 300
Total Revenues	<u>570</u>	<u>300</u>	<u>300</u>	<u>183</u>	<u>300</u>	<u>300</u>
Expenses						
Personnel	6,917	8,985	8,985	1,796	8,985	8,985
Supplies	630	888	888	119	888	888
Other Services	32,124	34,309	34,288	3,020	34,283	34,283
Capital Purchases	539	0	21	0	26	26
Non-Capital Purchases	14	5	5	0	5	5
Total Expenses	<u>40,224</u>	<u>44,187</u>	<u>44,187</u>	<u>4,935</u>	<u>44,187</u>	<u>44,187</u>
Operating Transfers						
Operating Transfers In	<u>50,189</u>	<u>48,331</u>	<u>48,331</u>	<u>12,083</u>	<u>48,331</u>	<u>48,331</u>
Total Operating Transfers	<u>50,189</u>	<u>48,331</u>	<u>48,331</u>	<u>12,083</u>	<u>48,331</u>	<u>48,331</u>
Net Current Activity	10,535	4,444	4,444	7,331	4,444	4,444
Fund Balance, Beginning of Year	<u>6,893</u>	<u>17,428</u>	<u>17,428</u>	<u>17,428</u>	<u>17,428</u>	<u>17,428</u>
Fund Balance, End of Year	<u>\$ 17,428</u>	<u>\$ 21,872</u>	<u>\$ 21,872</u>	<u>\$ 24,759</u>	<u>\$ 21,872</u>	<u>\$ 21,872</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 769	\$ 797	\$ 797	\$ 182	\$ 797	\$ 797
Total Revenues	<u>769</u>	<u>797</u>	<u>797</u>	<u>182</u>	<u>797</u>	<u>797</u>
Expenditures						
Personnel	4	16	16	1	16	16
Other Services	437	512	512	188	512	512
Total Expenditures	<u>441</u>	<u>528</u>	<u>528</u>	<u>189</u>	<u>528</u>	<u>528</u>
Net Current Activity	328	269	269	(7)	269	269
Fund Balance, Beginning of Year	<u>1,147</u>	<u>1,475</u>	<u>1,475</u>	<u>1,475</u>	<u>1,475</u>	<u>1,475</u>
Fund Balance, End of Year	<u>\$ 1,475</u>	<u>\$ 1,744</u>	<u>\$ 1,744</u>	<u>\$ 1,468</u>	<u>\$ 1,744</u>	<u>\$ 1,744</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Court Fines	\$ 596	\$ 623	\$ 623	\$ 139	\$ 623	\$ 623
Interest Income	36	41	41	7	41	41
Misc.	100	200	200	0	200	200
Total Revenues	<u>732</u>	<u>864</u>	<u>864</u>	<u>146</u>	<u>864</u>	<u>864</u>
Expenditures						
Supplies	7	10	10	0	10	10
Other Services	1,349	1,237	1,237	17	1,237	1,237
Equipment	0	130	130	0	130	130
Total Expenditures	<u>1,356</u>	<u>1,377</u>	<u>1,377</u>	<u>17</u>	<u>1,377</u>	<u>1,377</u>
Net Current Activity	(624)	(513)	(513)	129	(513)	(513)
Fund Balance, Beginning of Year	<u>1,297</u>	<u>673</u>	<u>673</u>	<u>673</u>	<u>673</u>	<u>673</u>
Fund Balance, End of Year	<u>\$ 673</u>	<u>\$ 160</u>	<u>\$ 160</u>	<u>\$ 802</u>	<u>\$ 160</u>	<u>\$ 160</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Jury Revenue	\$ 17	\$ 18	\$ 18	\$ 4	\$ 18	\$ 18
Total Revenues	<u>17</u>	<u>18</u>	<u>18</u>	<u>4</u>	<u>18</u>	<u>18</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	17	18	18	4	18	18
Fund Balance, Beginning of Year	<u>63</u>	<u>80</u>	<u>80</u>	<u>80</u>	<u>80</u>	<u>80</u>
Fund Balance, End of Year	<u>\$ 80</u>	<u>\$ 98</u>	<u>\$ 98</u>	<u>\$ 84</u>	<u>\$ 98</u>	<u>\$ 98</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Parking Violations	\$ 11,081	\$ 10,661	\$ 10,661	\$ 1,956	\$ 10,661	\$ 10,661
Parking Fees	8,734	9,430	9,430	2,003	9,430	9,430
Permit Fees	268	283	283	63	283	283
Other Revenue	54	46	46	6	46	46
Interest Income	229	226	226	64	226	226
Total Revenues	<u>20,366</u>	<u>20,646</u>	<u>20,646</u>	<u>4,092</u>	<u>20,646</u>	<u>20,646</u>
Expenses						
Personnel	7,662	8,508	8,508	2,055	8,508	8,508
Supplies	279	348	348	17	348	348
Other Services	6,852	6,532	6,530	1,828	6,530	6,530
Capital Outlay	21	6	8	0	8	8
Total Expenses	<u>14,814</u>	<u>15,394</u>	<u>15,394</u>	<u>3,900</u>	<u>15,394</u>	<u>15,394</u>
Net Current Activity	5,552	5,252	5,252	192	5,252	5,252
Other Financing Sources (Uses)						
Transfers (to) from Special	(325)	(325)	(325)	(325)	(325)	(325)
Operating Transfers - In (Out)	(4,157)	(4,200)	(4,200)	0	(4,200)	(4,200)
Transfers for Interest	(941)	(668)	(668)	0	(668)	(668)
Total Other Financing Sources (Uses)	<u>(5,423)</u>	<u>(5,193)</u>	<u>(5,193)</u>	<u>(325)</u>	<u>(5,193)</u>	<u>(5,193)</u>
Net Current Activity	129	59	59	(133)	59	59
Fund Balance, Beginning of Year	<u>2,280</u>	<u>2,409</u>	<u>2,409</u>	<u>2,409</u>	<u>2,409</u>	<u>2,409</u>
Fund Balance, End of Year	<u>\$ 2,409</u>	<u>\$ 2,468</u>	<u>\$ 2,468</u>	<u>\$ 2,276</u>	<u>\$ 2,468</u>	<u>\$ 2,468</u>

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

	Unaudited Preliminary FY2026	FY2027				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 3,426	\$ 4,148	\$ 4,148	\$ 948	\$ 4,148	\$ 4,148
Rental of Property	1,169	1,160	1,160	406	1,160	1,160
Interest Income	43	63	63	6	63	63
Golf	3,703	3,770	3,770	964	3,770	3,770
Other	82	42	42	356	392	392
Total Revenues	<u>8,423</u>	<u>9,183</u>	<u>9,183</u>	<u>2,680</u>	<u>9,533</u>	<u>9,533</u>
Expenses						
Personnel	4,283	4,553	4,553	1,147	4,553	4,553
Supplies	1,544	1,701	1,701	173	1,701	1,701
Other Services	2,294	2,626	2,626	633	2,626	2,626
Total Expenses	<u>8,121</u>	<u>8,880</u>	<u>8,880</u>	<u>1,953</u>	<u>8,880</u>	<u>8,880</u>
Operating Transfers						
Operating Transfers Out	(704)	(404)	(404)	0	(404)	(404)
Total Operating Transfers	<u>(704)</u>	<u>(404)</u>	<u>(404)</u>	<u>0</u>	<u>(404)</u>	<u>(404)</u>
Net Current Activity	(402)	(101)	(101)	727	249	249
Fund Balance, Beginning of Year	<u>1,773</u>	<u>1,371</u>	<u>1,371</u>	<u>1,371</u>	<u>1,371</u>	<u>1,371</u>
Fund Balance, End of Year	<u>\$ 1,371</u>	<u>\$ 1,270</u>	<u>\$ 1,270</u>	<u>\$ 2,098</u>	<u>\$ 1,620</u>	<u>\$ 1,620</u>

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

	Unaudited Preliminary FY2026	FY2027				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 628	\$ 711	\$ 711	90	\$ 711	\$ 711
Facility Admissions/User Fees	137	164	164	41	164	164
Program Fees	478	449	449	30	449	449
Rental of Property	469	505	505	136	505	505
Licenses and Permits	154	170	170	16	170	170
Interest Income	211	174	174	64	174	174
Tennis	320	270	270	63	270	270
Other	933	849	849	132	849	849
Total Revenues	<u>3,330</u>	<u>3,293</u>	<u>3,293</u>	<u>572</u>	<u>3,293</u>	<u>3,293</u>
Expenses						
Personnel	838	1,034	1,034	189	1,034	1,034
Supplies	255	996	996	42	996	996
Other Services	825	2,170	2,170	109	2,170	2,170
Capital Outlay	0	60	60	0	60	60
Total Expenses	<u>1,918</u>	<u>4,260</u>	<u>4,260</u>	<u>340</u>	<u>4,260</u>	<u>4,260</u>
Operating Transfers						
Operating Transfers (In)	300	0	0	0	0	0
Total Operating Transfers	<u>300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	1,712	(968)	(968)	232	(968)	(968)
Fund Balance, Beginning of Year	<u>3,912</u>	<u>5,624</u>	<u>5,624</u>	<u>5,624</u>	<u>5,624</u>	<u>5,624</u>
Fund Balance, End of Year	<u>\$ 5,624</u>	<u>\$ 4,657</u>	<u>\$ 4,657</u>	<u>\$ 5,856</u>	<u>\$ 4,657</u>	<u>\$ 4,657</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Tower Application Fees	\$ 3	\$ 3	\$ 3	\$ 1	\$ 3	\$ 3
Admin. Fees - License & Permits	412	407	407	102	407	407
Hazardous Materials Permit	6	3	3	0	3	3
Hotel & Motel Ordinance	5	4	4	1	4	4
Platting Fees	7,220	7,168	7,168	1,773	7,168	7,168
Interest Income	264	267	267	66	267	267
Other Service Charges	150	141	141	55	141	141
Total Revenues	<u>8,060</u>	<u>7,993</u>	<u>7,993</u>	<u>1,998</u>	<u>7,993</u>	<u>7,993</u>
Expenditures						
Personnel	5,293	7,884	7,884	1,508	7,884	7,884
Supplies	95	241	241	11	241	241
Other Services	2,388	4,768	4,768	84	4,768	4,768
Capital Equipment	0	0	0	0	0	0
Total Expenditures	<u>7,776</u>	<u>12,893</u>	<u>12,893</u>	<u>1,603</u>	<u>12,893</u>	<u>12,893</u>
Net Current Activity	284	(4,900)	(4,900)	395	(4,900)	(4,900)
Transfer Out	0	0	0	0	0	0
Fund Balance, Beginning of Year	<u>6,871</u>	<u>7,155</u>	<u>7,155</u>	<u>7,155</u>	<u>7,155</u>	<u>7,155</u>
Fund Balance, End of Year	<u>\$ 7,155</u>	<u>\$ 2,255</u>	<u>\$ 2,255</u>	<u>\$ 7,550</u>	<u>\$ 2,255</u>	<u>\$ 2,255</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Police Fees	\$ 4,216	\$ 4,795	\$ 4,795	\$ 286	\$ 4,836	\$ 4,836
Interest Income	227	200	200	62	200	200
Other	3,552	3,208	3,208	357	3,208	3,208
Interfund Transfers	1,210	1,210	1,210	475	1,210	1,210
Total Revenues	<u>9,205</u>	<u>9,413</u>	<u>9,413</u>	<u>1,180</u>	<u>9,454</u>	<u>9,454</u>
Expenditures						
Personnel	6,557	7,085	7,085	1,268	7,085	7,085
Supplies	95	163	193	46	205	205
Other Services	1,838	2,736	2,561	185	2,559	2,559
Capital Purchases	1,141	65	200	(120)	190	190
Non-Capital Purchases	78	2	2	1	2	2
Interfund Transfers Out	0	0	10	10	10	10
Total Expenditures	<u>9,709</u>	<u>10,051</u>	<u>10,051</u>	<u>1,390</u>	<u>10,051</u>	<u>10,051</u>
Net Current Activity	(504)	(638)	(638)	(210)	(597)	(597)
Fund Balance, Beginning of Year	<u>7,022</u>	<u>6,518</u>	<u>6,518</u>	<u>6,518</u>	<u>6,518</u>	<u>6,518</u>
Fund Balance, End of Year	<u>\$ 6,518</u>	<u>\$ 5,880</u>	<u>\$ 5,880</u>	<u>\$ 6,308</u>	<u>\$ 5,921</u>	<u>\$ 5,921</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,676	\$ 3,963	\$ 3,963	\$ 813	\$ 3,963	\$ 3,963
Other Interfund Services	1,346	1,550	1,550	87	1,550	1,550
Total Revenues	<u>5,022</u>	<u>5,513</u>	<u>5,513</u>	<u>900</u>	<u>5,513</u>	<u>5,513</u>
Expenditures						
Personnel	3,899	4,293	4,293	907	4,293	4,293
Supplies	84	68	68	12	68	68
Other Services	622	779	779	138	779	779
Non-Capital Purchases	15	36	36	0	36	36
Capital Purchases	0	475	475	0	475	475
Total Expenditures	<u>4,620</u>	<u>5,651</u>	<u>5,651</u>	<u>1,057</u>	<u>5,651</u>	<u>5,651</u>
Net Current Activity	402	(138)	(138)	(157)	(138)	(138)
Fund Balance, Beginning of Year	<u>3,886</u>	<u>4,288</u>	<u>4,288</u>	<u>4,288</u>	<u>4,288</u>	<u>4,288</u>
Fund Balance, End of Year	<u>\$ 4,288</u>	<u>\$ 4,150</u>	<u>\$ 4,150</u>	<u>\$ 4,131</u>	<u>\$ 4,150</u>	<u>\$ 4,150</u>

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

	Unaudited Preliminary FY2026	Adopted Budget	Current Budget	FY2027 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,430	\$ 1,220	\$ 1,220	\$ 457	\$ 1,220	\$ 1,220
Total Revenues	<u>1,430</u>	<u>1,220</u>	<u>1,220</u>	<u>457</u>	<u>1,220</u>	<u>1,220</u>
Expenditures						
Personnel	1,172	1,198	1,198	305	1,198	1,198
Supplies	4	21	21	1	21	21
Other Services	157	353	353	3	353	353
Non-Capital Purchases	0	5	5	0	5	5
Capital Purchases	0	68	68	0	68	68
Total Expenditures	<u>1,333</u>	<u>1,645</u>	<u>1,645</u>	<u>309</u>	<u>1,645</u>	<u>1,645</u>
Net Current Activity	97	(425)	(425)	148	(425)	(425)
Fund Balance, Beginning of Year	<u>638</u>	<u>735</u>	<u>735</u>	<u>735</u>	<u>735</u>	<u>735</u>
Fund Balance, End of Year	<u>\$ 735</u>	<u>\$ 310</u>	<u>\$ 310</u>	<u>\$ 883</u>	<u>\$ 310</u>	<u>\$ 310</u>

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

	Unaudited Preliminary FY2026	FY2027				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 76	\$ 39	\$ 39	\$ 10	\$ 39	\$ 39
Interest Income	75	70	70	29	70	70
Others	21,014	21,239	21,239	0	21,239	21,239
Total Revenues	<u>21,165</u>	<u>21,348</u>	<u>21,348</u>	<u>39</u>	<u>21,348</u>	<u>21,348</u>
Expenditures						
Personnel	2,752	3,566	3,566	878	3,566	3,566
Supplies	81	86	86	18	86	86
Other Services	20,621	20,549	20,549	28	20,549	20,549
Total Expenditures	<u>23,454</u>	<u>24,201</u>	<u>24,201</u>	<u>924</u>	<u>24,201</u>	<u>24,201</u>
Operating Transfers						
Operating Transfers In	2,748	2,816	2,816	0	2,816	2,816
Operating Transfers (Out)	(1,426)	(300)	(300)	0	(300)	(300)
Total Operating Transfers	<u>1,322</u>	<u>2,516</u>	<u>2,516</u>	<u>0</u>	<u>2,516</u>	<u>2,516</u>
Net Current Activity	(967)	(337)	(337)	(885)	(337)	(337)
Fund Balance, Beginning of Year	<u>2,327</u>	<u>1,360</u>	<u>1,360</u>	<u>1,360</u>	<u>1,360</u>	<u>1,360</u>
Fund Balance, End of Year	<u>\$ 1,360</u>	<u>\$ 1,023</u>	<u>\$ 1,023</u>	<u>\$ 475</u>	<u>\$ 1,023</u>	<u>\$ 1,023</u>



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

COMMERCIAL PAPER	Draws FY27	Draws Month	Refunded FY27	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	5.00	0.00	0.00	58.00	67.00
Series H-2	20.00	10.00	0.00	43.00	57.00
Series J	0.00	0.00	0.00	125.00	0.00
<u>Non-Voter Authorized</u>					
Series E1-Equipment & Capital	0.00	0.00	0.00	100.00	0.00
Series E2- Equipment & Capital	0.00	0.00	0.00	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	25.00	10.00	0.00	1,201.00	124.00
Combined Utility System					
Series B-1	0.00	0.00	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	100.00	0.00	0.00	0.00	100.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	50.00	50.00	0.00	50.00	50.00
Series B-7	0.00	0.00	0.00	100.00	0.00
Series B-8	0.00	0.00	0.00	500.00	0.00
Total Combined Utility System	150.00	50.00	0.00	1,250.00	250.00
Airport System					
Series A&B	12.00	0.00	0.00	260.20	89.80
Total Airport System	12.00	0.00	0.00	260.20	89.80
Convention & Entertainment					
Total Convention and Entertainment	0.00	0.00	0.00	0.00	0.00
Totals	\$187.00	\$60.00	\$0.00	\$2,711.20	\$463.80

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

	September 30, 2026	September 30, 2025
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	2,193,400	2,355,340
Commercial Paper Notes ^(b)	124,000	0
Pension Obligations	1,326,920	1,367,370
Certificates of Obligations	-	-
Subtotal	3,644,320	3,722,710
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)	250,000	-
Water and Sewer System Revenue Bonds ^(d)	98,636	111,413
Contract Revenue Obligations - CWA	100,305	60,320
Combined Utility System Subordinate Lien	393,540	406,720
Subtotal	6,510,986	6,194,378
Airport System		
Airport System Subordinate Lien	2,802,225	2,943,900
Airport System Sr. Lien Commercial Paper Notes ^(e)	89,800	56,800
Rental Car Special Facilities Revenue Bonds	23,570	34,015
Conduit debt: Special Facilities Revenue Bonds ^(f)	2,292,240	2,099,225
Subtotal	5,207,835	5,133,940
Hotel Occupancy Tax and Civic Parking		
Hotel Occupancy Tax First & Second Lien Rev & Refunding Bonds ^(h)	1,175,490	-
Hotel Occupancy Tax Senior Lien Rev & Refunding Bonds ^(g)	351,822	413,349
Hotel Occupancy Tax And Parking Revenue Notes	-	200,000
Subtotal	1,527,312	613,349
Total City Debt	\$16,890,453	\$15,664,377

- (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, B-8: \$500 million
- (d) As of September 30, 2026, total outstanding includes \$77 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 September 30, 2026, total outstanding includes \$83 million accreted value of capital appreciation bonds (CABs). The City authorized a closing on its Hotel Occupancy Tax (HOT) Senior Lien Series A in the amount of \$149 million and its Senior Series B in the amount of \$53 million on March 25, 2026.
- (h) 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 September 30, 2026, total outstanding includes \$1.3 Million accreted value of capital appreciation bonds (CABs).

City of Houston, Texas
Voter-Authorized Obligations
For the period end September 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	34,685	69,315	69,315
Public Safety	159,000	159,000	157,176	1,824	1,824
Permanent and General Improvements ^(b)	109,000	109,000	85,522	23,478	23,478
Public Libraries	123,000	123,000	73,849	49,151	49,151
Low Income Housing	-	-	-	-	-
Total	\$ 495,000	\$ 495,000	\$ 351,232	\$ 143,768	\$ 143,768
November 2022 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	60,000	60,000	-	60,000	60,000
Public Safety	277,000	272,000	84,281 ^(d)	187,719	192,719
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	5,150	27,850	27,850
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	\$ 89,836	\$ 383,164	\$ 388,164
Combined Total (2006, 2012, 2017 and 2022 Elections)	\$ 2,008,000	\$ 1,902,950	\$ 1,237,670	\$ 665,280	\$ 770,330

(a) As of September 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

9/30/2026
(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 \$16.76 million in the current fiscal year to date. In fiscal year 2026, the City paid \$68.43 million in retiree health insurance and long term disability costs.

CITY OF HOUSTON

PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

9/30/2026

PAYMENTS

(amounts expressed in thousands)

	FY2026			FY2027	
	Actual Payments	City Payment Contribution ¹	Employee Payment Rate	Current Budget	Year to Date Actual
Firefighter Plan					
General Fd. & Other Fds.	\$ 95,383	26.89%	10.5%	\$ 97,619	\$ 25,143
Total Firefighter Plan	95,383			97,619	25,143
Police Plan					
General Fd. & Other Fds.	161,548	27.12%	10.5%	174,866	44,263
Total Police Plan	161,548			174,866	44,263
Municipal Plan					
General Fund	58,498	8.57%	Group A: 8%	57,831	13,062
		+	Group B: 4%		
Other Funds	149,227	\$158M	Group D ² : 3%	188,545	42,599
Total Municipal Plan ³	207,724			246,376	55,662
Total All Three Plans	\$ 464,656			\$ 518,862	\$ 125,068

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 \$125M 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 2027 to Date, HFC has contributed approximately \$449,593.

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 September 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	\$ 1,275	\$ 20	\$ 74	\$ 45
Fire	1,454	1,271	0	0	183
Public Works	154	154	0	0	0
Solid Waste	219	207	0	0	12
Library	536	230	1	0	305
Parks & Recreation	920	782	19	0	119
Health	667	254	0	0	413
Mayor	352	86	210	48	\$ 8
General Government	1,132	840	18	0	274
Total Public Improvement	<u>6,848</u>	<u>5,099</u>	<u>268</u>	<u>122</u>	<u>1,359</u>
Airport System	5,559	3,250	1,370	318	621
Houston Public Works	589	0	202	0	387
Citywide Totals	<u>\$ 12,996</u>	<u>\$ 8,349</u>	<u>\$ 1,840</u>	<u>\$ 440</u>	<u>\$ 2,367</u>

FY2027 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2026 Actual	FY2027 Adopted	FY2027 September	FY2027 (1) YTD AVG	Overtime FY2026 Actual	Overtime FY2027 Adopted	Overtime FY2027 YTD AVG
ENTERPRISE FUNDS							
Aviation	1,285.6	1,383.2	1,282.7	1,276.3	57.6	43.2	56.8
Combined Utility Systems	1,815.8	2,530.1	2,259.6	2,257.8	166.3	292.4	237.7
Combined Utility Systems - HPW	1,815.8	2,137.0	1,879.6	1,872.1	166.3	212.8	170.9
Combined Utility Systems - SWM	0.0	393.1	380.0	385.7	0.0	79.6	66.8
TOTAL ENTERPRISE FUNDS	<u>3,101.4</u>	<u>3,913.3</u>	<u>3,542.3</u>	<u>3,534.1</u>	<u>223.9</u>	<u>335.6</u>	<u>294.5</u>
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	87.6	84.4	81.1	81.6	0.7	0.4	0.4
City Controller	60.6	60.0	60.6	62.7	0.0	0.0	0.0
City Council	79.9	91.6	82.2	84.2	0.0	0.0	0.0
City Secretary	6.0	6.4	6.0	6.0	0.0	0.0	0.0
Finance Department	109.3	113.7	110.0	109.3	0.0	0.0	0.0
Fire Department	91.0	95.2	89.1	89.9	1.7	1.5	1.6
General Services	96.3	115.0	90.2	94.5	3.5	1.0	4.8
Housing & Community Development	0.2	0.2	0.2	0.2	0.0	0.0	0.0
Houston Health Department	283.1	214.0	183.4	218.0	3.3	0.5	1.9
Houston Public Works	7.5	7.9	6.0	6.0	0.0	0.0	0.0
Human Resources	36.6	36.2	0.0	120.4	0.0	0.0	0.0
Legal	74.7	86.0	71.1	76.2	0.0	0.0	0.0
Library	424.3	443.0	418.6	421.9	0.0	0.0	0.0
Mayor's Office	24.9	29.3	26.2	26.7	0.0	0.0	0.0
Municipal Courts Department	183.3	191.4	187.0	185.6	0.0	0.0	0.0
Neighborhoods	35.9	41.6	36.9	36.2	1.4	0.0	0.0
Office of Business Opportunity	32.0	37.5	32.9	32.4	0.0	0.0	0.0
Parks & Recreation	557.1	573.2	528.7	599.9	6.9	6.0	7.0
Planning & Development	9.5	14.4	9.0	9.0	0.0	0.0	0.0
Police Department	634.5	709.8	652.0	641.5	32.6	7.3	30.7
Solid Waste Management	364.4	0.0	0.0	0.0	80.4	0.0	0.0
SUBTOTAL MUNICIPAL	<u>3,198.7</u>	<u>2,950.8</u>	<u>2,671.2</u>	<u>2,902.2</u>	<u>130.5</u>	<u>16.7</u>	<u>46.4</u>

FY2027 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2026 Actual	FY2027 Adopted	FY2027 September	FY2027 (1) YTD AVG	Overtime FY2026 Actual	Overtime FY2027 Adopted	Overtime FY2027 YTD AVG
GENERAL FUND CADETS							
Fire Department	169.9	156.1	150.2	175.3	0.0	0.0	0.0
Police Department	195.8	158.1	220.0	200.6	0.0	0.0	0.0
SUBTOTAL CADET	365.7	314.2	370.2	375.9	0.0	0.0	0.0
GENERAL FUND CLASSIFIED							
Fire Department	3,877.3	3,895.9	3,934.7	3,912.3	628.8	421.8	575.9
Police Department	5,150.8	5,424.6	5,322.0	5,273.2	324.8 (2)	136.8	441.4 (2)
SUBTOTAL CLASSIFIED	9,028.1	9,320.5	9,256.7	9,185.5	953.6	558.6	1,017.3
TOTAL GENERAL FUND	12,592.5	12,585.5	12,298.1	12,463.6	1,084.1	575.3	1,063.7
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	333.3	392.8	343.6	343.0	5.5	7.8	5.7
Finance Department	138.0	182.0	140.7	138.0	1.3	0.0	1.4
Fleet Management	301.7	318.8	298.5	299.1	30.0	24.2	32.2
General Services	86.0	122.4	95.8	93.9	4.0	3.0	3.7
Housing & Community Development	170.5	0.0	155.5	154.7	0.0	0.0	0.0
Houston Emergency Center	168.8	239.3	163.5	159.5	26.8	16.3	28.2
Houston Health Department	746.9	398.1	831.6	797.8	7.9	3.8	8.3
Houston Information Technology Services	260.5	318.9	280.6	278.1	0.9	2.7	0.8
Houston Public Works	1,594.7	1,953.7	1,692.0	1,684.5	109.2	91.0	111.3
Human Resources	288.4	329.0	285.9	280.2	0.0	0.0	0.0
Legal	57.5	63.8	59.0	54.9	0.0	0.0	0.0
Library	4.1	1.5	4.5	4.2	0.0	0.0	0.0
Mayor's Office	51.0	38.0	54.1	54.5	0.4	0.3	0.5
Municipal Courts Department	9.6	8.0	8.0	8.5	0.0	0.0	0.0
Neighborhoods	3.7	0.0	2.0	2.0	0.0	0.0	0.0
Office of Business Opportunity	2.0	4.0	2.0	2.0	0.0	0.0	0.0
Parks & Recreation	79.1	79.0	68.2	70.2	6.3	2.6	4.8
Planning	50.4	68.0	51.5	53.5	0.1	0.2	0.0
Police Department - Cadet	42.7	0.0	0.0	0.0	0.0	0.0	0.0
Police Department - Classified	135.1	22.0	116.0	115.2	10.4 (2)	84.7	11.7 (2)
Police Department - Municipal	25.6	12.0	20.0	23.8	1.0	2.3	0.9

FY2027 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2026 Actual	FY2027 Adopted	FY2027 September	FY2027 (1) YTD AVG	Overtime FY2026 Actual	Overtime FY2027 Adopted	Overtime FY2027 YTD AVG
Solid Waste Management	9.6	0.0	0.0	0.0	1.4	0.0	0.0
TOTAL GRANTS & OTHER FUNDS	<u>4,559.2</u>	<u>4,551.3</u>	<u>4,673.0</u>	<u>4,617.6</u>	<u>205.2</u>	<u>238.9</u>	<u>209.5</u>
CITY-WIDE TOTAL	<u><u>20,253.1</u></u>	<u><u>21,050.1</u></u>	<u><u>20,513.4</u></u>	<u><u>20,615.3</u></u>	<u><u>1,513.2</u></u>	<u><u>1,149.8</u></u>	<u><u>1,567.7</u></u>

(1) YTD numbers measure the periods 07/01/2026 through 9/30/2026.

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

(3) FY2027 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.

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.

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.

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.