

NON-MAJOR SPECIAL REVENUE FUNDS

Description

Non-Major Special Revenue Funds are multi-year funds, which operate year-to-year under separate ordinances. The funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for its stated purposes.

FISCAL YEAR 2024 BUDGET

Fund Summary

Fund Name : Community Health & Assessment
Business Area : Houston Health Department
Fund No./Bus. Area No. : 2020 / 3800

| | <u>FY2023</u> <u>Current Budget</u> | <u>FY2023</u> <u>Estimate</u> | <u>FY2024</u> <u>Estimate</u> |
|-----------------------------|--|----------------------------------|----------------------------------|
| Beginning Fund Balance | 3,690,072 | 3,690,072 | 3,290,072 |
| Current Revenues | 299,957 | 500,000 | 500,000 |
| Total Available Resources | <u>3,990,029</u> | <u>4,190,072</u> | <u>3,790,072</u> |
| Maintenance and Operations | 3,716,967 | 900,000 | 2,500,000 |
| Total Expenditures | <u>3,716,967</u> | <u>900,000</u> | <u>2,500,000</u> |
| Planned Ending Fund Balance | <u>273,062</u> | <u>3,290,072</u> | <u>1,290,072</u> |
| Total Budget | <u><u>3,990,029</u></u> | <u><u>4,190,072</u></u> | <u><u>3,790,072</u></u> |

Fund Balance Distribution

| | | | |
|---------------|---------|-----------|------------------|
| Non-Spendable | 0 | 0 | 0 |
| Restricted | 273,062 | 3,290,072 | 1,290,072 |
| Committed | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 |

The above summarizes the FY2023 Budget, the FY2023 Estimate and the FY2024 Estimate for the Community Health & Assessment Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Community Health & Assessment Special Revenue Fund was established to address the Houston Health Department's priority of preventing the spread of communicable diseases and optimizing well being through human services. This fund was carried over from Hurricane Ike donations and the remaining balance will be used to provide health care services to the community.

FISCAL YEAR 2024 BUDGET

Fund Summary

Fund Name : Fire Training Services Fund
Business Area : Fire Department
Fund No./Bus. Area No. : 2210 / 1200

| | FY2023 Current Budget | FY2023 Estimate | FY2024 Estimate |
|-----------------------------|----------------------------------|----------------------------|----------------------------|
| Beginning Fund Balance | 1,356,882 | 1,356,882 | 1,590,882 |
| Current Revenues | 350,000 | 350,000 | 375,000 |
| Total Available Resources | 1,706,882 | 1,706,882 | 1,965,882 |
| Maintenance and Operations | 116,000 | 116,000 | 1,180,000 |
| Total Expenditures | 116,000 | 116,000 | 1,180,000 |
| Planned Ending Fund Balance | 1,590,882 | 1,590,882 | 785,882 |
| Total Budget | 1,706,882 | 1,706,882 | 1,965,882 |

Fund Balance Distribution

| | | | |
|---------------|-----------|-----------|----------------|
| Non-Spendable | 0 | 0 | 0 |
| Restricted | 0 | 0 | 0 |
| Committed | 1,590,882 | 1,590,882 | 785,882 |
| Assigned | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 |

The above summarizes the FY2023 Budget, the FY2023 Estimate and the FY2024 Estimate for the Fire Training Services Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Fire Department Training Services Fund receives all funds generated by the Houston Fire Department Training Academy from fees charged to non-City of Houston entities for training in various fire protection disciplines including rescue and hazardous materials. Revenue collected will be used to support and provide resources useful to the Val Jahnke Training Facility.

FISCAL YEAR 2024 BUDGET

Fund Summary

Fund Name : Housing Special Revenue Fund
Business Area : Housing & Community Development
Fund No./Bus. Area No. : 2000 / 3200

| | <u>FY2023 Current Budget</u> | <u>FY2023 Estimate</u> | <u>FY2024 Estimate</u> |
|-----------------------------|----------------------------------|----------------------------|-----------------------------|
| Beginning Fund Balance | 40,432 | 40,432 | 48,837 |
| Current Revenues | 0 | 10,450 | 0 |
| Total Available Resources | <u>40,432</u> | <u>50,882</u> | <u>48,837</u> |
| Maintenance and Operations | 40,432 | 2,045 | 0 |
| Total Expenditures | <u>40,432</u> | <u>2,045</u> | <u>0</u> |
| Planned Ending Fund Balance | <u>0</u> | <u>48,837</u> | <u>48,837</u> |
| Total Budget | <u><u>40,432</u></u> | <u><u>50,882</u></u> | <u><u>48,837</u></u> |

Fund Balance Distribution

| | | | |
|---------------|---|--------|---------------|
| Non-Spendable | 0 | 0 | 0 |
| Restricted | 0 | 48,837 | 48,837 |
| Committed | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 |

The above summarizes the FY2023 Budget, FY2023 Estimate and the FY2024 Estimate for the Housing Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Housing Special Revenue Fund originated as a result of proceeds from the sale of City owned multi-family properties under what was previously known as the Resolution Trust Corporation. The Housing and Community Development Department uses these funds to support emergent housing needs and promote affordable housing initiatives.

FISCAL YEAR 2024 BUDGET

Fund Summary

Fund Name : Library Special Revenue
Business Area : Library
Fund No./Bus. Area No. : 2500 / 3400

| | <u>FY2023</u> <u>Current Budget</u> | <u>FY2023</u> <u>Estimate</u> | <u>FY2024</u> <u>Estimate</u> |
|-----------------------------|--|----------------------------------|----------------------------------|
| Beginning Fund Balance | 1,037,943 | 1,037,943 | 1,177,915 |
| Current Revenues | 498,134 | 498,134 | 415,000 |
| Total Available Resources | <u>1,536,077</u> | <u>1,536,077</u> | <u>1,592,915</u> |
| Maintenance and Operations | 390,100 | 358,162 | 535,000 |
| Total Expenditures | <u>390,100</u> | <u>358,162</u> | <u>535,000</u> |
| Planned Ending Fund Balance | <u>1,145,977</u> | <u>1,177,915</u> | <u>1,057,915</u> |
| Total Budget | <u><u>1,536,077</u></u> | <u><u>1,536,077</u></u> | <u><u>1,592,915</u></u> |

Fund Balance Distribution

| | | | |
|---------------|-----------|-----------|-----------|
| Non-Spendable | 0 | 0 | 0 |
| Restricted | 1,145,977 | 1,177,915 | 1,057,915 |
| Committed | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 |

The above summarizes the FY2023 Budget, FY2023 Estimate, and FY2024 Estimate for the Library Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues, and total expenditures.

This fund was originally known as the "Slaughter Fund." The Houston Public Library (HPL) was the recipient of Henry Lee Slaughter, Jr. Trust Fund. Funding was received and deposited by the City in FY2007. The original "Slaughter Fund" has been exhausted and was used for the intended purpose. The Houston Public Library now uses this fund as a "Special Revenue Fund" to deposit gifts and donations. The deposited gifts and donations will be available for use for the intended purpose of the donor.

The fund is currently used to support the Mayor's Office for Adult Literacy (MOAL). MOAL was established in June of 2018 with a corporate donation from CITGO Petroleum Corporation. MOAL will focus on adult literacy and creating awareness of its impact on Houston's economy, communities, families, and individuals. Operations will be managed by HPL, with staff reporting to the HPL Director or the directors' designee. The program will be sustained with funds raised through the Mayor's Annual Literacy Breakfast, other fundraising efforts, and allocated funds from the Houston Center for Literacy. The funds will be used for the sole purpose of administrating adult literacy efforts through MOAL.

FISCAL YEAR 2024 BUDGET

Fund Summary

Fund Name : Nuisance Abatement Special Revenue Fund
Business Area : Legal
Fund No./Bus. Area No. : 2214 / 9000

| | <u>FY2023</u> <u>Current Budget</u> | <u>FY2023</u> <u>Estimate</u> | <u>FY2024</u> <u>Estimate</u> |
|-----------------------------|--|----------------------------------|----------------------------------|
| Beginning Fund Balance | 6,109 | 6,109 | 6,167 |
| Current Revenues | 0 | 58 | 58 |
| Total Available Resources | <u>6,109</u> | <u>6,167</u> | <u>6,225</u> |
| Maintenance and Operations | 0 | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> |
| Planned Ending Fund Balance | <u>6,109</u> | <u>6,167</u> | <u>6,225</u> |
| Total Budget | <u><u>6,109</u></u> | <u><u>6,167</u></u> | <u><u>6,225</u></u> |

Fund Balance Distribution

| | | | |
|---------------|-------|-------|-------|
| Non-Spendable | 0 | 0 | 0 |
| Restricted | 6,109 | 6,167 | 6,225 |
| Committed | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 |

The above summarizes the FY2023 Budget, the FY2023 Estimate and the FY2024 Estimate for the Nuisance Abatement Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Nuisance Abatement Special Revenue Fund was created pursuant to Section 125.047 of Chapter 125 of the Texas Civil Practice and Remedies Code, which requires that all funds collected pursuant to the Chapter be deposited into a special fund to be used only for the purpose of ongoing nuisance abatement including: regular and overtime compensation for nuisance abatement or enforcement personnel, hiring additional personnel for nuisance abatement as needed, and any other purpose authorized by law.

FISCAL YEAR 2024 BUDGET

Fund Summary

Fund Name : TIRZ Affordable Housing Fund
Business Area : Housing & Community Development
Fund No./Bus. Area No. : 2409 / 3200

| | FY2023 Current Budget | FY2023 Estimate | FY2024 Estimate |
|-----------------------------|----------------------------------|----------------------------|---------------------------------|
| Beginning Fund Balance | 54,216,769 | 54,216,769 | 55,098,712 |
| Current Revenues | 14,672,427 | 13,429,544 | 13,948,186 |
| Total Available Resources | <u>68,889,196</u> | <u>67,646,313</u> | 69,046,898 |
| Maintenance and Operations | 47,040,520 | 12,547,601 | 15,553,452 |
| Total Expenditures | <u>47,040,520</u> | <u>12,547,601</u> | 15,553,452 |
| Planned Ending Fund Balance | <u>21,848,676</u> | <u>55,098,712</u> | 53,493,446 |
| Total Budget | <u><u>68,889,196</u></u> | <u><u>67,646,313</u></u> | <u><u>69,046,898</u></u> |

Fund Balance Distribution

| | | | |
|---------------|------------|------------|-------------------|
| Non-Spendable | 0 | 0 | 0 |
| Restricted | 21,848,676 | 55,098,712 | 53,493,446 |
| Committed | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 |

The above summarizes the FY2023 Budget, FY2023 Estimate and the FY2024 Estimate for the TIRZ Affordable Housing Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The TIRZ Affordable Housing Fund originated as a result of proceeds from the property taxes and TIRZ. The Housing and Community Development Department uses these funds to promote affordable housing initiatives.