



OFFICE OF THE CITY CONTROLLER  
CITY OF HOUSTON  
TEXAS

CHRIS B. BROWN

**To:** Mayor Sylvester Turner  
City Council Members

**From:** Chris B. Brown  
City Controller

**Date:** September 25, 2020

**Subject:** August 2020  
Financial Report

Attached is the Monthly Financial Report for the period ending August 31, 2020.

**GENERAL FUND**

The Controller's Office is projecting an ending fund balance of \$103.8 million for FY2021. This is \$87.5 million lower than the projection of the Finance Department. The difference is due to an \$87.5 million lower revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$55 million below the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve. The FY2021 beginning fund balance is \$12 million higher than the FY2020 ending fund balance reported in the June 30, 2020 Monthly Financial Report. The increase is due to year-end adjustments to revenues and expenditures that will not be final until the FY2020 Comprehensive Annual Financial Report is published.

Our projections are unchanged from the July report.

**ENTERPRISE FUNDS**

In the Aviation Operating Fund, revenues are projected to decrease by \$71 million from the July report. Operating Revenues decreased \$69 million, primarily due to reductions in landing area fees, rental fees, and other revenues. Non-operating revenues decreased by \$2 million due to lower interest income. The projected decline in revenue is directly related to COVID-19's impact on the aviation industry.

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

**Mayor Sylvester Turner  
City Council Members  
August Monthly Financial Report**

**COMMERCIAL PAPER AND BONDS**

The City's practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure. As of August 31, 2020, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	3.71%
Combined Utility System	0.84%
Aviation	8.55%
Convention and Entertainment	3.42%

Respectfully submitted,



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Chris B. Brown  
City Controller



**CITY OF HOUSTON**  
Finance Department

**Sylvester Turner**

Mayor

Finance Department  
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Houston, Texas 77251-1562

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To: Mayor Sylvester Turner  
City Council Members

Date: September 25, 2020

Subject: 2+10 Financial Report

Attached is the 2+10 Financial Report for the period ending August 31, 2020. Fiscal Year 2021 projections are based on two months of actual results and ten months of projections.

**General Fund**

Both our revenue and expenditure projections remain unchanged from the Adopted Budget and the 1+11 Report.

**General Fund Revenues (amounts expressed in thousands)**

Category	Unaudited Preliminary FY2020	FY21 Adopted Budget	FY21 Current Projection	FY21 Variance Over/(Under)
Property Tax	\$1,222,154	\$1,233,391	\$1,233,391	-
Sales Tax	684,425	675,000	675,000	-
Franchise Fees	168,135	157,259	157,259	-
Other	349,676	356,418	356,418	-
<b>Total</b>	<b>\$2,424,390</b>	<b>\$2,422,068</b>	<b>\$2,422,068</b>	<b>-</b>

**General Fund Expenditures (amounts expressed in thousands)**

Category	Unaudited Preliminary FY2020	FY21 Adopted Budget	FY21 Current Projection	FY21 Variance Over/(Under)
Police	\$897,685	\$930,934	\$930,934	-
Fire	492,800	509,951	509,951	-
Other Departments	672,973	674,217	674,217	-
Debt Service/PAYGO	399,203	397,644	397,644	-
<b>Total</b>	<b>\$2,462,661</b>	<b>\$2,512,745</b>	<b>\$2,512,745</b>	<b>-</b>

We are currently projecting the ending fund balance of \$191.3 million, which is \$2.9 million lower than the 1+11 Report and 9% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

**Fund Balance (amounts expressed in thousands)**

Category	Unaudited Preliminary FY2020	FY21 Adopted Budget*	FY21 Current Projection	FY21 Variance Over/(Under)
Fund Balance - Beginning of Year	\$321,439	\$261,100	\$281,776	20,676
Changes to Designated Fund Balance	-	168	168	-
Budgeted Increase/(Decrease) in Fund Balance	(38,271)	(90,678)	(90,678)	-
Change in Inventory/Prepaid Items/Imprest Cash	(1,392)	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$281,776</b>	<b>\$170,590</b>	<b>\$191,266</b>	<b>\$20,676</b>
% of Expenditures Less Debt Service and PAYGO	13.7%	8.1%	9.0%	1.0%

\* 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.

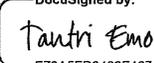
**Enterprise, Special Revenue and Other Funds**

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

**Aviation**

Operating Revenues decreased by \$69.1 million primarily due to lower than anticipated terminal space rental and signatory landing fees attributable to the use of CARES Act funds to lower the costs applicable to the airlines of \$91.7 million offset by an increase of \$22.6 million mainly for parking and concession revenues being higher than anticipated. Non-Operating Revenues decreased by \$2.2 million due to lower than anticipated interest on pooled investment. Operating Expenditures decreased by \$28.2 million primarily due to parking services contract costs being funded out of CARES Act, lower than anticipated building maintenance services, and personnel savings. Operating Transfers decreased by \$43.1 million due to debt service transfers being funded out of CARES Act.

Sincerely,

DocuSigned by:  
  
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 Tantri Emo  
 Director



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

**Finance - Major Variances from Adopted Budget**

<u>Revenues</u>		Variance Over/(Under)*
<b>Month Reported</b>	<b>Revenue Detail</b>	
	<b>Total Revenues</b>	-
	<b>Fund Balance</b>	
	Additional Beginning Fund Balance	20,676
	<b>Total Financial Resources</b>	<b>20,676</b>

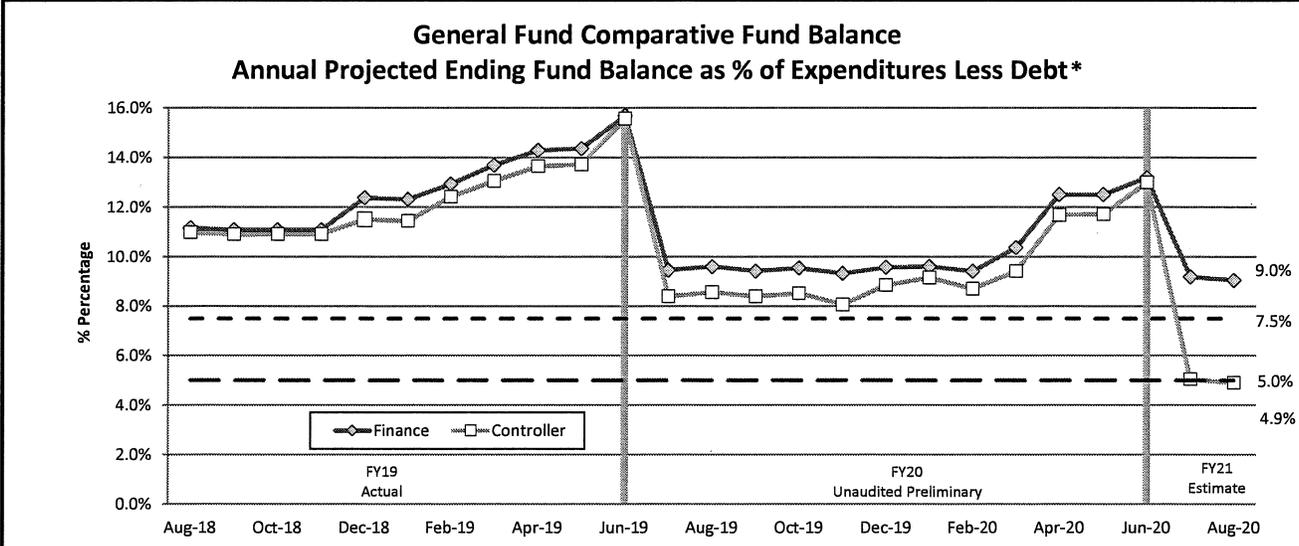
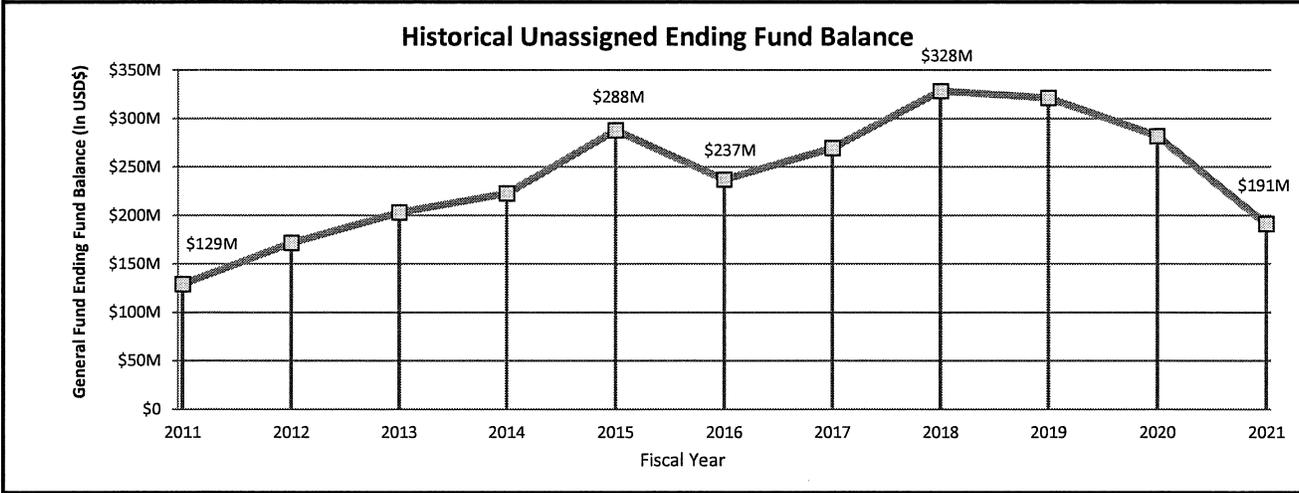
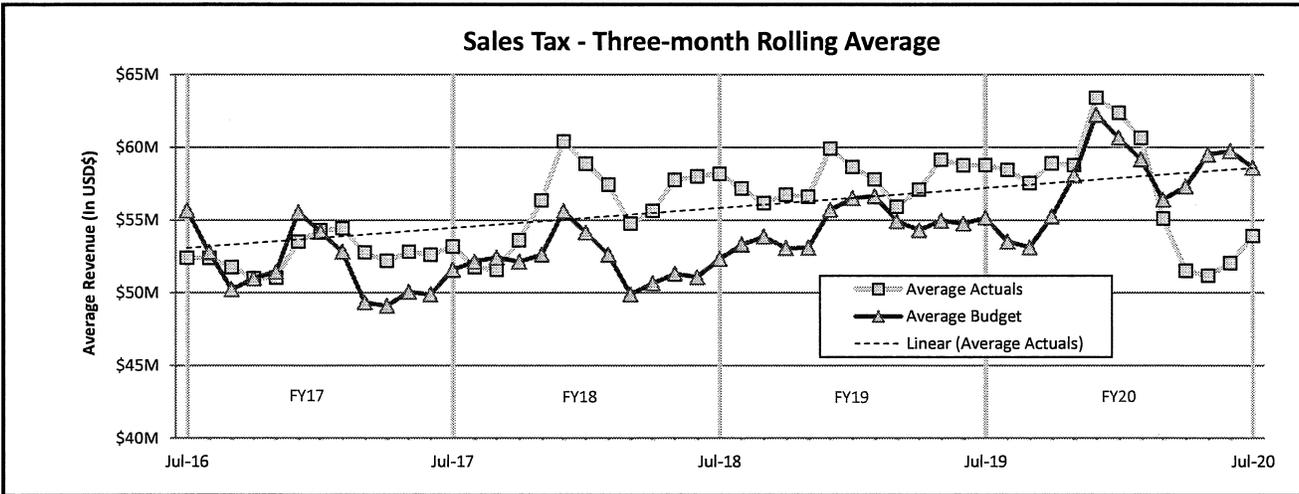
<u>Expenditures</u>		
<b>Month Reported</b>	<b>Expenditure Detail</b>	
	<b>Total Expenditures</b>	-

\*Total may reflect slight variances due to rounding.



General Fund (Fund 1000)

Sales Tax Growth and Comparative 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 before debt service and pay-as-you-go (PAYGO).



**General Fund (Fund 1000)**  
For the period ended August 31, 2020  
(amounts expressed in thousands)

Actual YTD  
 Current Budget

	FY2021						Controller - Finance Variance	Finance	Controller
	Unaudited Preliminary FY2020	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD			
<b>Revenues</b>									
General Property Taxes	1,222,154	1,233,391	1,233,391	1,233,391	1,233,391	9,198	-		✓
Industrial Assessments	24,797	19,311	19,311	18,050	19,311	16	(1,261)		✓
Sales Tax	684,425	675,000	675,000	610,000	675,000	112,901	(65,000)		✓
Other Taxes	15,379	19,528	19,528	15,390	19,528	-	(4,138)		✓
Electric Franchise	100,774	99,454	99,454	97,465	99,454	16,265	(1,989)		✓
Telephone Franchise	30,309	24,455	24,455	23,966	24,455	4,376	(489)		✓
Gas Franchise	12,386	13,034	13,034	12,774	13,034	2,172	(260)		✓
Other Franchise	24,666	20,316	20,316	19,909	20,316	3,395	(407)		✓
Licenses and Permits	32,507	33,989	33,989	31,464	33,989	4,909	(2,525)		✓
Intergovernmental	44,523	54,682	54,682	54,682	54,682	21,821	-		✓
Charges for Services	65,842	82,197	82,197	78,809	82,197	9,586	(3,388)		✓
Direct Interfund Services	59,174	63,175	63,175	63,175	63,175	9,254	-		✓
Indirect Interfund Services	27,789	24,258	24,258	24,258	24,258	1,063	-		✓
Municipal Courts Fines and Forfeits	16,989	19,744	19,744	16,881	19,744	1,997	(2,863)		✓
Other Fines and Forfeits	3,424	3,846	3,846	3,072	3,846	117	(774)		✓
Interest	10,485	9,011	9,011	6,900	9,011	771	(2,111)		✓
Miscellaneous/Other	14,326	13,978	13,978	11,722	13,978	703	(2,256)		✓
<b>Total Revenues</b>	<b>2,389,949</b>	<b>2,409,369</b>	<b>2,409,369</b>	<b>2,321,908</b>	<b>2,409,369</b>	<b>198,544</b>	<b>(87,461)</b>		✓
<b>Expenditures</b>									
Administration & Regulatory Affairs	27,816	29,592	29,592	29,592	29,592	2,625	-		✓
City Council	9,335	10,843	10,843	10,843	10,843	1,195	-		✓
City Secretary	1,114	1,013	1,013	1,013	1,013	105	-		✓
Controller	7,710	8,678	8,678	8,678	8,678	1,247	-		✓
Finance	16,755	18,955	18,955	18,955	18,955	2,290	-		✓
Fire	492,800	509,951	509,951	509,951	509,951	83,376	-		✓
General Services	41,885	44,834	44,834	44,834	44,834	5,327	-		✓
Housing and Community Development	560	516	516	516	516	185	-		✓
Houston Emergency Center	9,617	9,617	9,617	9,617	9,617	-	-		✓
Houston Health Department	55,750	62,793	62,793	62,793	62,793	17,775	-		✓
Houston Public Works	27,651	27,157	27,157	27,157	27,157	455	-		✓
Human Resources	2,378	2,529	2,529	2,529	2,529	309	-		✓
Information Technology	6,081	-	-	-	-	25	-		✓
Legal	14,748	16,060	16,060	16,060	16,060	2,453	-		✓
Library	40,321	43,650	43,650	43,650	43,650	5,569	-		✓
Mayor's Office	7,439	7,576	7,576	7,576	7,576	892	-		✓
Municipal Courts	27,870	30,047	30,047	30,047	30,047	4,090	-		✓
Neighborhoods	10,369	11,519	11,519	11,519	11,519	1,523	-		✓
Office of Business Opportunity	3,335	3,820	3,820	3,820	3,820	631	-		✓
Parks and Recreation	69,673	66,225	66,225	66,225	66,225	8,808	-		✓
Planning and Development	3,866	3,448	3,448	3,448	3,448	524	-		✓
Police	897,685	930,934	930,934	930,934	930,934	143,005	-		✓
Solid Waste Management	96,955	88,976	88,976	88,976	88,976	10,181	-		✓
<b>Total Departmental Expenditures</b>	<b>1,871,713</b>	<b>1,928,731</b>	<b>1,928,731</b>	<b>1,928,731</b>	<b>1,928,731</b>	<b>292,590</b>	<b>-</b>		✓
General Government	191,745	186,370	186,370	186,370	186,370	33,319	-		✓
<b>Total Expenditures Other Than Debt</b>	<b>2,063,458</b>	<b>2,115,101</b>	<b>2,115,101</b>	<b>2,115,101</b>	<b>2,115,101</b>	<b>325,909</b>	<b>-</b>		✓
Other Adjustments*	-	(5,200)	(5,200)	(5,200)	(5,200)	-	-		✓
Captured Revenue Transfer to DDSRF	46,476	86,291	86,291	86,291	86,291	-	-		✓
Debt Service Transfer	352,727	316,553	316,553	316,553	316,553	-	-		✓
<b>Total Expenditures and Other Uses</b>	<b>2,462,661</b>	<b>2,512,745</b>	<b>2,512,745</b>	<b>2,512,745</b>	<b>2,512,745</b>	<b>325,909</b>	<b>-</b>		✓
<b>Net Current Activity</b>	<b>(72,712)</b>	<b>(103,376)</b>	<b>(103,376)</b>	<b>(190,837)</b>	<b>(103,376)</b>	<b>(127,365)</b>	<b>(87,461)</b>		✓
<b>Other Financing Sources (Uses)</b>									
Transfers from Other Funds	12,954	10,199	10,199	10,199	10,199	260	-		✓
Sale of Capital Assets	21,487	2,500	2,500	2,500	2,500	7	-		✓
<b>Total Other Financing Sources (Uses)</b>	<b>34,441</b>	<b>12,699</b>	<b>12,699</b>	<b>12,699</b>	<b>12,699</b>	<b>268</b>	<b>-</b>		✓
<b>Fund Balances</b>									
Fund Balance - Beginning of Year	321,439	281,776	281,776	281,776	281,776	281,776	-		✓
Changes to Designated Fund Balance**	-	168	168	168	168	-	-		✓
Budgeted Increase/(Decrease) in Fund Balance	(38,271)	(90,678)	(90,678)	(90,678)	(90,678)	(127,097)	-		✓
Change in Inventory/Prepaid Items/Imprest Cash	(1,392)	-	-	-	-	-	-		✓
(Budgeted Gap)/Increase in Fund Balance***	-	-	-	(87,461)	-	-	(87,461)		✓
<b>Fund Balance, End of Year****</b>	<b>281,776</b>	<b>191,266</b>	<b>191,266</b>	<b>103,805</b>	<b>191,266</b>	<b>154,679</b>	<b>(87,461)</b>		✓

\*Adjustments includes debt prepayment from Building Inspection Fund.

\*\*The total designation for the Budget Stabilization Fund is approximately \$16.2 million. In FY2018, \$20 million was transferred to Disaster Recovery Fund (Fund 5303) for Hurricane Harvey and was replenished in FY2020, per the Financial Policies. Subsequently, \$5 million was transferred to the COVID-19 Disaster Fund (Fund 5306) for Coronavirus 2019 pandemic which will need to be replenished by FY2022 to the Budget Stabilization Fund.

\*\*\*A negative number in the Controller or Finance projections represents a gap between sources and uses of funds that was not included in the adopted budget. If this gap was not addressed by decreasing uses or increasing the sources of funds, it would require a drawdown of fund balance in order to balance the budget. A positive number represents a projected increase in fund balance.

\*\*\*\*According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service and Pay-As-You-Go (PAYGO) which is \$158,633 based on current projections. The City will be \$54,828 below 7.5% based on the Controller's Projections for FY2021.

† 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.

**Coronavirus Relief Fund**  
For the period ended August 31, 2020  
(amounts expressed in thousands)

	Budget	Unaudited March 1, 2020 to June 30, 2020	Current Fiscal Year		Cumulative Mar 1, 2020 to August 31, 2020	Budget vs Actual (Cumulative Spend vs Approved Budget) Under/(Over)
			MTD Actual	YTD Actual		
<b>Cash Inflows</b>						
Coronavirus Relief Funds (CRF) <sup>(2)</sup>	\$ 404,869	\$ 404,869	\$ -	\$ -	\$ 404,869	
Interest Income	\$ 276	\$ 158	\$ 52	\$ 118	\$ 276	
<b>Total Inflows</b>	\$ 405,144	\$ 405,027	\$ 52	\$ 118	\$ 405,144	
<b>Cash Outflows - Category of Spending</b> <sup>(1), (3)</sup>						
Payroll for public health and safety employees	\$ 63,485	\$ 36,142	\$ 896	\$ 896	\$ 37,038	\$ 26,447
Budgeted personnel and services diverted to a substantially different use	\$ 7,886	\$ 3,849	\$ -	\$ -	\$ 3,849	\$ 4,037
Improvements to telework capabilities of public employees	\$ 18,327	\$ 208	\$ -	\$ -	\$ 208	\$ 18,118
Medical expenses	\$ 19,379	\$ 1,668	\$ 856	\$ 857	\$ 2,525	\$ 16,854
Public Health expenses	\$ 194,651	\$ 13,007	\$ 4,590	\$ 7,788	\$ 20,795	\$ 173,855
Economic Support	\$ 52,500	\$ 14,851	\$ 4,585	\$ 4,649	\$ 19,500	\$ 33,000
All items not listed above <sup>(4), (5), (6)</sup>	\$ 48,918	\$ 210	\$ (145)	\$ 10,262	\$ 10,472	\$ 38,445
<b>Total Outflows</b>	\$ 405,144	\$ 69,935	\$ 10,780	\$ 24,453	\$ 94,388	\$ 310,757
<b>Net Current Flows</b>		\$ 335,092	\$ (10,729)	\$ (24,335)	\$ 310,757	
<b>Outstanding Encumbrances</b> <sup>(7)</sup>		\$ 12,054	\$ 49,047	\$ 109,362	\$ 121,417	

Note:

1. Current amounts in the Budget column are fluid and subject to change.
2. Period of Performance: March 1, 2020 through December 30, 2020.
3. The initial CRF spend plan was presented to City Council in July 2020.
4. \$10.4M in this expenditure category is related to the payment to the Zoo for COVID-19 related activities.
5. In accordance with US Treasury guidelines interest earnings is included as part of this projected spend.
6. As of the MoFR period end reporting date, the Budget amount includes \$27.8M of Contingency.
7. Projected outflows includes purchase orders being utilized by CRF activities.





**Fund Summary - Other Funds**  
 For the period ended August 31, 2020  
 (amounts expressed in thousands)

	Beginning of Year Fund Balance	Revenues*				Controller's Projection	Finance Projection	Finance	Controller
		Unaudited Preliminary FY2020	FY2021 Current Budget	FY2021 Actual YTD					
<b>Enterprise</b>									
Aviation		491,599	480,923	49,888	320,700	320,700			
Convention and Entertainment Facilities		94,573	76,239	5,752	76,239	76,239	✓	✓	
Combined Utility System		1,170,433	1,187,193	212,932	1,187,193	1,187,193	✓	✓	
DDSRF-Ad Valorem**	-	-	135,196	38,880	135,196	135,196	✓	✓	
DDSRF-Drainage Charge**	96,285	237,877	111,797	20,984	111,797	111,797	✓	✓	
DDSRF-Metro ET AL**	-	-	82,625	405	82,625	82,625	✓	✓	
Storm Water**	2,815	54,105	75,725	8,311	75,725	75,725	✓	✓	
<b>Risk Management</b>									
Health Benefits	38,939	376,720	418,227	68,120	418,227	418,227	✓	✓	
Long-Term Disability	2,426	1,463	1,448	239	1,448	1,448	✓	✓	
Property and Casualty	82	30,914	49,986	491	49,986	49,986	✓	✓	
Worker's Compensation	-	29,818	32,681	5,575	32,681	32,681	✓	✓	
<b>Special Revenue</b>									
Asset Forfeiture Fund	7,388	7,854	4,123	418	4,123	4,123	✓	✓	
Auto Dealers Special Revenue Fund	1,746	7,501	7,873	1,020	7,873	7,873	✓	✓	
BARC Special Revenue Fund	2,683	11,360	11,390	218	11,390	11,390	✓	✓	
Bayou Greenway 2020 Fund	1,164	1,318	1,411	213	1,411	1,411	✓	✓	
Building Inspection Special Fund	35,009	87,771	89,547	13,151	89,547	89,547	✓	✓	
Cable Television Special Fund	2,636	4,757	4,832	12	4,832	4,832	✓	✓	
Child Safety Fund	12	3,118	3,460	493	3,460	3,460	✓	✓	
Contractors Responsibility Fund	2,296	684	495	72	495	495	✓	✓	
Essential Public Health Services Fund	6,600	13,973	23,096	23,058	23,096	23,096	✓	✓	
Forensic Transition Special Fund	23	680	727	-	727	727	✓	✓	
Health Special Revenue Fund	4,977	4,715	4,627	1,078	4,627	4,627	✓	✓	
Historic Preservation Fund	1,841	242	236	18	236	236	✓	✓	
Houston Emergency Center Fund	4,998	25,352	27,038	939	27,038	27,038	✓	✓	
Houston Transtar Center Fund	3,180	3,098	3,002	8	3,002	3,002	✓	✓	
Laboratory Operations & Maintenance Fund	222	410	491	68	491	491	✓	✓	
Local Truancy Prevention & Diversion Fund	957	802	987	90	987	987	✓	✓	
Maintenance Renewal & Replacement Fund	13,214	24,668	24,461	39	24,461	24,461	✓	✓	
Municipal Court Building Security Fund	189	461	683	78	683	683	✓	✓	
Municipal Court Technology Fee Fund	2,161	890	1,024	74	1,024	1,024	✓	✓	
Municipal Jury Fund	2	2	6	1	6	6	✓	✓	
Parks Golf Special Fund	220	4,386	6,467	1,135	6,467	6,467	✓	✓	
ParkHouston Special Revenue Fund	484	17,160	21,104	1,188	21,104	21,104	✓	✓	
Parks Special Revenue Fund	1,332	1,688	2,292	104	2,292	2,292	✓	✓	
Planning & Development Special Rev. Fund	6,606	8,004	7,722	1,309	7,722	7,722	✓	✓	
Police Special Services Fund	5,916	6,995	8,192	111	8,192	8,192	✓	✓	
Recycling Revenue Fund	988	4,208	4,191	34	4,191	4,191	✓	✓	
Special Waste Transportation & Inspection Fund	1,891	4,395	4,582	466	4,582	4,582	✓	✓	
Swimming Pool Safety Fund	942	1,262	1,355	255	1,355	1,355	✓	✓	
Tourism Promotion Special Revenue Fund	3,531	19,444	15,491	10	15,491	15,491	✓	✓	

\* Revenues include non-operating revenues

\*\* Dedicated Drainage Fund and Storm Water Fund are not technically Enterprise Funds, but are grouped with the Combined Utility System for clarity

⚠ Indicates projected revenues are 5% or \$5M less than Current Budget



## Fund Summary - Other Funds

For the period ended August 31, 2020

(amounts expressed in thousands)

	Expenditures*					Net Current Activity (Proj.)	End of Year Fund Balance (Proj.)	Finance	Controller
	Unaudited Preliminary FY2020	FY2021 Current Budget	FY2021 Actual YTD	Controller's Projection	Finance Projection				
<b>Enterprise</b>									
Aviation	419,764	480,923	107,030	320,700	320,700	-		✓	✓
Convention and Entertainment Facilities	93,753	75,780	5,762	75,780	75,780	459		✓	✓
Combined Utility System	1,069,614	1,281,726	66,281	1,281,726	1,281,726	(94,533)		✓	✓
DDSRF-Ad Valorem**	-	76,513	1,593	76,513	76,513	58,683	58,683	✓	✓
DDSRF-Drainage Charge**	210,328	164,019	51,243	164,019	164,019	(52,222)	44,063	✓	✓
DDSRF-Metro ET AL**	-	81,289	8,520	81,289	81,289	1,336	1,336	✓	✓
Storm Water**	57,896	76,426	8,354	76,426	76,426	(700)	2,115	✓	✓
<b>Risk Management</b>									
Health Benefits	374,887	416,762	68,430	416,762	416,762	1,465	40,404	✓	✓
Long-Term Disability	1,572	1,493	153	1,493	1,493	(44)	2,382	✓	✓
Property and Casualty	30,914	49,986	1,977	49,986	49,986	-	82	✓	✓
Worker's Compensation	29,818	32,681	5,925	32,681	32,681	-	-	✓	✓
<b>Special Revenue</b>									
Asset Forfeiture Fund	8,013	9,500	955	9,500	9,500	(5,377)	2,011	✓	✓
Auto Dealers Special Revenue Fund	7,858	9,233	1,548	9,233	9,233	(1,360)	386	✓	✓
BARC Special Revenue Fund	11,783	13,567	1,734	13,567	13,567	(2,177)	506	✓	✓
Bayou Greenway 2020 Fund	1,192	1,473	132	1,473	1,473	(62)	1,102	✓	✓
Building Inspection Special Fund	87,488	111,477	11,790	111,477	111,477	(21,930)	13,079	✓	✓
Cable Television Special Fund	5,984	5,073	(112)	5,073	5,073	(241)	2,393	✓	✓
Child Safety Fund	3,191	3,460	(2,376)	3,460	3,460	-	12	✓	✓
Contractors Responsibility Fund	923	946	26	946	946	(451)	1,845	✓	✓
Essential Public Health Services Fund	14,435	16,215	1,955	16,215	16,215	6,881	13,481	✓	✓
Forensic Transition Special Fund	684	727	114	727	727	-	23	✓	✓
Health Special Revenue Fund	5,041	7,021	627	7,021	7,021	(2,395)	2,582	✓	✓
Historic Preservation Fund	288	719	8	719	719	(483)	1,358	✓	✓
Houston Emergency Center Fund	25,821	30,088	3,395	30,088	30,088	(3,050)	1,948	✓	✓
Houston Transtar Center Fund	2,625	3,171	302	3,171	3,171	(170)	3,011	✓	✓
Laboratory Operations & Maintenance Fund	382	567	77	567	567	(76)	146	✓	✓
Local Truancy Prevention & Diversion Fund	802	1,481	134	1,481	1,481	(494)	463	✓	✓
Maintenance Renewal & Replacement Fund	19,682	26,383	1,868	26,383	26,383	(1,922)	11,292	✓	✓
Municipal Court Building Security Fund	365	615	14	615	615	68	257	✓	✓
Municipal Court Technology Fee Fund	1,058	1,200	55	1,200	1,200	(176)	1,985	✓	✓
Municipal Jury Fund	-	-	-	-	-	6	8	✓	✓
Parks Golf Special Fund	4,893	6,436	885	6,436	6,436	31	251	✓	✓
ParkHouston Special Revenue Fund	18,788	21,111	1,410	21,111	21,111	(7)	477	✓	✓
Parks Special Revenue Fund	3,505	3,616	238	3,616	3,616	(1,324)	8	✓	✓
Planning & Development Special Rev. Fund	6,914	13,071	921	13,071	13,071	(5,349)	1,256	✓	✓
Police Special Services Fund	7,511	11,294	980	11,294	11,294	(3,102)	2,814	✓	✓
Recycling Revenue Fund	4,084	4,687	40	4,687	4,687	(496)	492	✓	✓
Special Waste Transportation & Inspection Fund	4,461	5,772	745	5,772	5,772	(1,190)	701	✓	✓
Swimming Pool Safety Fund	1,085	1,934	173	1,934	1,934	(580)	363	✓	✓
Tourism Promotion Special Revenue Fund	18,308	15,763	726	15,763	15,763	(272)	3,259	✓	✓

\* Expenditures include non-operating expenditures

\*\* Dedicated Drainage Fund and Storm Water Fund are not technically Enterprise Funds, but are grouped with the Combined Utility System for clarity

‡ Indicates projection exceeds 5% or \$5M of budget expenditures

**City of Houston, Texas**  
**Commercial Paper Issued and Available**  
**For the period end August 31, 2020**  
**(amounts expressed in millions)**

<u>COMMERCIAL PAPER</u>	<u>Draws FY21</u>	<u>Draws Month</u>	<u>Refunded FY21</u>	<u>Amount Available to be Drawn</u>	<u>Amount Outstanding</u>
<b>General Obligation</b>					
<i><b><u>Voter Authorized 2001 &amp; 2006 &amp; 2012 Election</u></b></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	0.00	0.00	0.00	107.00	18.00
Series H-2	0.00	0.00	0.00	60.00	40.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><b><u>Non-Voter Authorized</u></b></i>					
Series E1-Equipment & Capital	0.00	0.00	0.00	60.00	40.00
Series E2- Equipment & Capital	0.00	0.00	0.00	36.10	33.90
Series E2- Metro Street Projects	0.00	0.00	0.00	30.00	0.00
Series K-1	0.00	0.00	0.00	200.00	0.00
Series K-2	0.00	0.00	0.00	100.00	0.00
<b>Total General Obligation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>793.10</b>	<b>131.90</b>
<b>Combined Utility System</b>					
Series B-1	60.00	40.00	100.00	40.00	60.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	0.00	0.00	75.00	75.00	0.00
Series B-4	0.00	0.00	100.00	100.00	0.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
<b>Total Combined Utility System</b>	<b>60.00</b>	<b>40.00</b>	<b>275.00</b>	<b>640.00</b>	<b>60.00</b>
<b>Airport System</b>					
Series A&B	18.00	10.00	0.00	199.03	150.97
<b>Total Airport System</b>	<b>18.00</b>	<b>10.00</b>	<b>0.00</b>	<b>199.03</b>	<b>150.97</b>
<b>Convention &amp; Entertainment</b>					
Series A	0.00	0.00	0.00	55.00	20.00
Series B	1.00	0.00	0.00	49.00	1.00
<b>Total Convention and Entertainment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>104.00</b>	<b>21.00</b>
<b>Totals</b>	<b>\$78.00</b>	<b>\$50.00</b>	<b>\$275.00</b>	<b>\$1,736.13</b>	<b>\$363.87</b>

**City of Houston, Texas**  
**Total Outstanding Debt**  
**For the period end August 31, 2020**  
**(amounts expressed in thousands)**

	August 31, 2020	August 31, 2019
<b>Payable from Ad Valorem Taxes</b>		
Public Improvement Bonds <sup>(a)</sup>	1,888,435	1,990,860
Commercial Paper Notes <sup>(b)</sup>	131,900	190,000
Pension Obligations	1,523,220	1,536,930
Certificates of Obligations	12,340	13,535
<b>Subtotal</b>	<b>3,555,895</b>	<b>3,731,325</b>
<b>Payable from Sources Other Than Ad Valorem Taxes</b>		
<b>Combined Utility System</b>		
Combined Utility System Revenue Bonds	6,410,875	5,970,330
Combined Utility System Commercial Paper Notes <sup>(c)</sup>	60,000	185,000
Water and Sewer System Revenue Bonds <sup>(d)</sup>	166,669	181,052
Contract Revenue Obligations - CWA	56,955	60,710
Combined Utility System Subordinate Lien	430,805	441,895
<b>Airport System</b>		
Airport System Subordinate Lien	1,766,250	1,855,340
Airport System Sr. Lien Commercial Paper Notes <sup>(e)</sup>	150,970	55,470
Airport Special Facilities Revenue Bonds <sup>(f)</sup>	924,460	929,250
<b>Hotel Occupancy Tax and Civic Parking</b>		
Facilities Revenue Bonds <sup>(g)</sup>	614,824	619,483
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B <sup>(h)</sup>	21,000	32,000
<b>Subtotal</b>	<b>10,602,808</b>	<b>10,330,530</b>
<b>Total Debt Payable by the City</b>	<b>\$14,158,703</b>	<b>\$14,061,855</b>

- (a) In Nov 2001, voters authorized \$776 million in tax bonds. In Nov 2006, voters authorized \$625 million in tax bonds. In Nov 2012, voters authorized \$410 million in tax bonds. In Nov 2017, voters authorized \$495 million in tax bonds.
- (b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs Series E-1: \$100 million, E-2: \$100 million, G-1: \$75 million, G-2: \$125 million, H-2: \$100 million, J: \$125 million, K1: \$200 million and K2: \$100 million.
- (c) The City has authorized \$700 million in Combined Utility System Commercial Paper Notes.
- (d) As of August 31, 2020, total outstanding includes \$116.720 million accreted value of capital appreciation bonds.
- (e) The City authorized the increase of Airport Senior Lien Commercial Paper Notes Series A&B from \$150 million to \$350 million. In May 2016, the Airport Inferior Lien appropriation facilities was also increased from \$225 million to \$450 million.
- (f) The City of Houston is not legally obligated for payment of the debt service for the Special Facilitated Revenue Bonds. All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues.
- (g) As of August 31, 2020, total outstanding includes \$168.486 million accreted value of capital appreciation bonds.
- (h) The City authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series A in October 2017, and authorized \$50 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series B in May 2019.

**City of Houston, Texas**  
**Voter-Authorized Obligations**  
**For the period end August 31, 2020**  
**(amounts expressed in thousands)**

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued <sup>(a)</sup>	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
<b>November 2001 Election</b>					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 471,300	\$ 2,700	\$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements (b)	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
<b>Total</b>	<b>776,000</b>	<b>776,000</b>	<b>773,300</b>	<b>2,700</b>	<b>2,700</b>
<b>November 2006 Election</b>					
Streets, Bridges, Traffic Control	\$ 320,000	\$ 219,950	\$ 75,565	\$ 144,385	\$ 244,435
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	7,531	10,469	10,469
<b>Total</b>	<b>\$ 625,000</b>	<b>\$ 524,950</b>	<b>\$ 370,096</b>	<b>\$ 154,854</b>	<b>\$ 254,904</b>
<b>November 2012 Election</b>					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	166,000	103,893	62,107	62,107
Public Safety	144,000	144,000	102,878	41,122	41,122
Permanent and General Improvements (b)	57,000	57,000	39,231	17,769	17,769
Public Libraries	28,000	28,000	28,000	0	0
Low Income Housing	15,000	7,068	2,608	4,460	12,392
<b>Total</b>	<b>\$ 410,000</b>	<b>\$ 402,068</b>	<b>\$ 276,610</b>	<b>\$ 125,458</b>	<b>\$ 133,390</b>
<b>November 2017 Election</b>					
Streets, Bridges, Traffic Control	\$ -	-	\$ -	\$ -	\$ -
Parks and Recreation	104,000	47,457	-	47,457	104,000
Public Safety	159,000	108,299	-	108,299	159,000
Permanent and General Improvements (b)	109,000	79,021	485	78,536	108,515
Public Libraries	123,000	48,082	1,000	47,082	122,000
Low Income Housing	-	-	-	-	-
<b>Total</b>	<b>\$ 495,000</b>	<b>\$ 282,859</b>	<b>\$ 1,485</b>	<b>\$ 281,374</b>	<b>\$ 493,515</b>
<b>Combined Total (2001, 2006, 2012 and 2017 Elections)</b>	<b>\$ 2,306,000</b>	<b>\$ 1,985,877</b>	<b>\$ 1,421,491</b>	<b>\$ 564,386</b>	<b>\$ 884,509</b>

(a) As of August 31, 2020

(b) Includes Public Health and Solid Waste Management

Note: This schedule sets forth the categories of bond authorization approved by the voters in elections held in November of 2001 (the "2001 Election") and November of 2006 (the "2006 Election"), and November of 2012 (the "2012 Election"), and November of 2017 (the "2017 Election") the amount of each such authorization approved by City Council for issuance as Commercial Paper Notes, the amount of commercial paper issued as of year-end, and the amount of commercial paper approved but unissued. The City has issued all bonds authorized at the election held in November of 1997.

## **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, explanade 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 Public Works & Engineering 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 LTO Fund is funded solely by the City through premiums charged to the departments based on the number of employees covered by the plan. Such premiums cover the cost of all benefits (claims) to the employees and third party administrative fees. This fund is administered by the Human Resources Department.

### **Property and Casualty Fund (1004)**

This fund records the transactions of the City's self-insurance program for lost and personnel action claims. The Administration and Regulatory Affairs Department oversees the insurance functions while the Legal Department administers the claims portion. Revenue is generated from premiums assessed to other funds; premiums are based on projected expenditures.

### **Workers' Compensation Fund (1011)**

This fund was established to collect and report all costs of compliance to statutes related to Workers Compensation. The revenues are derived through charging the departments an administrative premium semi-monthly per employee plus all direct costs related to claim expenditures, which includes indemnity, medical and disability payments. This fund is administered by the Human Resources Department. The Workers' Compensation Fund is a revolving fund administered by the Human Resources Department. The Fund was established to centralize the financial transactions in the areas of Accident Prevention, Loss Control and Workers' Compensation.

## **Special Revenue Funds**

### **Asset Forfeiture Fund (2202, 2203, 2204)**

This fund is administered by the Houston Police Department (HPD). The City receives forfeited funds resulting from HPD's role in drug-related seizures. This fund provides resources beyond HPD's General Fund budget for crime enforcement. Specifically, this fund is used to address the drug problem in a manner consistent with the department's Comprehensive Narcotics Plan.

### **Auto Dealers Special Revenue Fund (2200)**

This fund is budgeted to collect the license fees paid by tow truck drivers and various automotive sales, repair, storage and salvage dealers to finance a portion of the Houston Police Department's enforcement efforts regarding privately owned storage lots. This fund is also administered by the Houston Police Department.

### **BARC Special Revenue Fund (2427)**

BARC (Bureau of Animal Regulation and Care) is authorized to receive funds from any source for the purpose of supporting the maintenance and operation of the City's animal shelter facilities and programs. This fund is administered by the Administration and Regulatory Affairs Department.

### **Bayou Greenway 2020 Fund (2106)**

This fund is administered by the Houston Parks and Recreation Department (HPARD). This fund was created to manage the HPARD's maintenance of the White Oak Bayou Trail based upon the Bayou Greenways 2020 initiative agreement entered between the City of Houston and the Houston Parks Board, Inc. in December 2013.

### **Building Inspection Special Fund (2301)**

This fund includes all construction and building permit revenues and expenditures for inspections and permitting activities. Outdoor sign license fees are received in this fund for enforcement of the City's sign ordinance. This fund is administered by the Public Works and Engineering (PWE) 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 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 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 Public Works and Engineering Department.

**Laboratory Operations and Maintenance Fund (2008)**

This fund is solely designated for laboratory operations and maintenance for the retention of all revenue from laboratory fees. It pertains to Ordinance Amending Chapter 21 of the Code of Ordinance relating to laboratory fee. This fund is administered by the Houston Health Department.

**Local Truancy Prevention and Diversion Fund (2211)**

This fund was formerly named the "Juvenile Case Manager Fee Fund" created in FY2009 and administered by the Municipal Courts Department (MCD). The name change 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 General Services Department and Parks and Recreation Department.

**Municipal Court Building Security Fund (2206)**

This Fund was established in FY 1997 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 FY 2001 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.

**Parks Special Revenue Fund (2100)**

This is a Parks and Recreation Department fund for revenue from revenue generating activities and certain expenditures related to operations of the City's municipal tennis centers. As well as supplementing youth programs.

**Planning and Development Special Revenue Fund (2308)**

This fund was established in FY2016 to support development-related services such as: subdivision plat review, permit review and one half of the lot size/minimum building line program. The fund is administered by the Planning and Development Department.

**Police Special Services Fund (2201)**

This fund is used to account for activities that are not covered under the General Fund Budget. The activities include: joint police operations, security and traffic control, undercover support services and use of Houston Police Department facilities. The Houston Police Department administers this fund.

**Recycling Revenue Fund (2305)**

This fund was created to allocate dedicated funds to be used for the expansion and implementation of the City's Recycling Programs. Efforts include citywide tree waste recycling, additional neighborhood depository sites, curbside recycling and increased education and outreach. These efforts allow the City to improve its current landfill diversion rate. This fund is administered by the Solid Waste Management Department.

**Special Waste Transportation and Inspection Fund (2423)**

The purpose of this fund is to prevent the infiltration of fats, oils, and grease into the sanitary sewer system, and to assure that the City's infrastructure and health of the citizens are protected. All fees collected are expended only for the costs of permitting, inspecting, monitoring, controlling, educating and enforcing any violation pertaining to the management and disposal of the City-regulated waste. This fund is administered by the Houston Health Department.

**Swimming Pool Safety Fund (2009)**

This fund receives proceeds from enforcing municipal, state and federal pool and spa safety standards. State and federal pool and safety standards apply to all pools and spas serving more than two dwellings; in accordance with the requirements, operators of pool and spas at apartment or condominium projects are required to obtain permits and to comply with the standards. The fees collected in pursuant of swimming pool and spa safety are used for the purposes of activities related to permitting, inspecting, monitoring, abating, controlling, educating and enforcement of municipal, state and federal standards. This fund is administered by the Houston Health Department.

**Tourism Promotion Special Revenue Fund (2429)**

Previously known as the Houston Civic Events Fund, this fund is administered by the Mayor's Office. This fund was created to promote tourism through management and coordination of the civic celebration program, city's art and cultural plan, promote business travel and hotel occupancy in the City of Houston as well as protocol services.