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: July 1, 2021

Subject: **May 2021 Financial Report**

Attached is the Monthly Financial Report for the period ending May 31, 2021.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of $227 million for FY2021. This is $16 million lower than the projection of the Finance Department. The difference is due to a $16 million lower revenue projection from the Finance Department. Based on our current projections, the fund balance will be $72 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

Our revenue projections increased by $40 million from the April 2021 report as follows:

- Property Tax increased $8 million due to higher than expected collections.
- Sales Tax increased by $29 million due to better than anticipated sales tax receipts and continued economic recovery,
- Other Taxes increased $2 million due increased Mixed Beverage receipts.
- Courts Fines and Forfeits increased almost $1 million due increased receipts.

Expenditures are unchanged from the April 2021 Report.

ENTERPRISE FUNDS

In the Convention and Entertainment Operating Fund, Operating Revenue decreased by $1.4 million due to decreased Parking receipts; Non-Operating Revenue increased $2.3 million due to increased Hotel Occupancy Tax receipts; and, Transfers to Component Units increased $1.3 million. We are projecting no changes in the Aviation Operating Fund, Combined Utility System Fund, the Storm Water Fund, or the Dedicated Drainage and Street Renewal Funds this month.

Mayor Sylvester Turner
City Council Members
May 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 May 31, 2021, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	6.51%
Combined Utility System	4.41%
Aviation	10.85%
Convention and Entertainment	3.58%

Respectfully submitted,

_____
Chris B. Brown
City Controller

CITY OF HOUSTON

Finance Department

Sylvester Turner
Mayor

Finance Department
P.O. Box 1562
Houston, Texas 77251-1562

T. 832-393-9051
F. 832-393-9116
www.houstontx.gov

To: Mayor Sylvester Turner
City Council Members

Date: July 1, 2021

Subject: 11+1 Financial Report

Attached is the 11+1 Financial Report for the period ending May 31, 2021. Fiscal Year 2021 projections are based on eleven months of actual results and one month of projections.

General Fund

Our revenue projection is $8.1 million higher than the Adopted Budget and $29 million higher than the 10+2 Report. The variance from the prior month's projection is primarily due to:

- $16.2 million increase in Sales Tax due to higher than anticipated sales tax receipts,
- $8.7 million increase in General Property Taxes to reflect higher collections,
- $2 million increase in Other Taxes due to higher mixed beverage tax receipts,
- $1.4 million increase in Municipal Courts Fines and Forfeits due to higher than anticipated receipts, and
- $520,000 increase in Licenses and Permits to reflect higher special fire permits and fire alarm permits.

General Fund Revenues (amounts expressed in thousands)

Category	FY2020 Actual	FY21 Adopted Budget	FY21 Current Projection	FY21 Variance Over/(Under)
Property Tax	$1,222,154	$1,233,391	$1,254,033	20,642
Sales Tax	684,425	675,000	691,188	16,188
Franchise Fees	168,135	157,259	153,500	(3,759)
Other	350,040	356,418	331,496	(24,922)
Total	**$2,424,754**	**$2,422,068**	**$2,430,217**	**8,149**

Our expenditure projection is $43.4 million lower than the Adopted Budget and remains unchanged from the 10+2 Report.

General Fund Expenditures (amounts expressed in thousands)

Category	FY2020 Actual	FY21 Adopted Budget	FY21 Current Projection	FY21 Variance Over/(Under)
Police	$897,685	$930,934	$925,091	(5,843)
Fire	492,800	509,951	502,531	(7,419)
Other Departments	673,044	674,217	644,117	(30,100)
Debt Service/PAYGO	399,203	397,644	397,586	(58)
Total	**$2,462,732**	**$2,512,745**	**$2,469,326**	**(43,420)**

We are currently projecting the ending fund balance of $243.1 million, which is $29 million higher than the 10+2 Report and 11.7% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

Fund Balance (amounts expressed in thousands)

Category	FY2020 Actual	FY21 Adopted Budget*	FY21 Current Projection	FY21 Variance Over/(Under)
Fund Balance - Beginning of Year	$321,436	$261,100	$282,068	20,968
Changes to Designated Fund Balance	-	168	168	-
Budgeted Increase/(Decrease) in Fund Balance	(37,978)	(90,678)	(39,109)	51,569
Change in Inventory/Prepaid Items/Imprest Cash	(1,390)	-	-	-
Fund Balance, End of Year	**$282,068**	**$170,590**	**$243,126**	**$72,536**
% of Expenditures Less Debt Service and PAYGO	13.7%	8.1%	11.7%	3.7%

** 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 10+2 Report.

Convention & Entertainment

Operating Revenues decreased by $1.4 million due to lower than anticipated garage parking revenues affected by COVID-19. Non-Operating Revenues increased by $2.3 million due to higher than anticipated Hotel Occupancy Tax. As a result, Operating Transfers increased by $1.3 million.

Tourism Promotion Special Revenue Fund

Revenues increased by $390,000 due to higher than anticipated Hotel Occupancy Tax. As a result, expenditures increased by $478,000 primarily to reflect higher payment to Houston Arts Alliance.

Sincerely,

DocuSigned by:
Tantri Emo
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Tantri Emo
Director

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

Finance - Major Variances from Adopted Budget

Month Reported	Revenues Revenue Detail	Variance Over/(Under)*
September	**Other Taxes**	
	Decrease due to lower than anticipated mixed beverage tax	(5,928)
	Intergovernmental	
	Increase in Ambulance Supplemental Payment Program (ASPP) reimbursement	8,871
	Charges for Services	
	Decrease mainly due to lower than anticipated passport fee	(601)
	Other Fines and Forfeits	
	Decrease due to lower than anticipated library fines	(350)
	Transfers from Other Funds	
	Decrease due to lower than anticipated transfer from ParkHouston Special Revenue Fund	(7,000)
	Other Adjustments	(29)
October	**Other Adjustments**	80
December	**Telephone Franchise**	
	Decrease due to lower than anticipated telephone franchise tax	(2,645)
	Other Franchise	
	Decrease due to lower than anticipated solid waste hauler franchise fees	(805)
	Licenses and Permits	
	Decrease mainly due to lower than anticipated special fire permits, special food permits, food dealers permits, limousine permits and food managers permits	(2,142)
	Intergovernmental	
	Decrease mainly due to a lower local match for the 1115 Health Waiver Program	(2,068)
	Charges for Services	
	Decrease due to lower than anticipated ambulance fees and certified copies fees	(4,764)
	Municipal Courts Fines and Forfeits	
	Decrease mainly due to lower than anticipated moving violation fees, suspended sentence fees, driver safety administration fees, local arrest fees, dismissal fees and failure to appear fines	(6,574)
	Other Fines and Forfeits	
	Decrease due to lower than anticipated collections on liens	(413)
	Interest	
	Decrease to reflect lower than anticipated cash receipts	(4,000)
	Miscellaneous/Other	
	Decrease due to lower than anticipated recoveries and refunds	(1,386)
	Other Adjustments	(99)
February	**Electric Franchise**	
	Decrease due to lower than anticipated miscellaneous franchise fees	(522)
	Licenses and Permits	
	Decrease mainly due to lower taxicab permits and dumpster permits	(446)
	Intergovernmental	
	Increase to reflect prior year's TIRZ municipal service fees	7,145
	Miscellaneous/Other	
	Increase mainly due to higher than anticipated recoveries and refunds for standby fees	338
	Other Adjustments	(195)
March	**General Property Taxes**	
	Increase due to higher than anticipated collections	11,965
	Industrial Assessment	
	Increase due to higher than anticipated collections	2,475
	Other Taxes	
	Decrease due to lower than anticipated mixed beverage tax	(1,600)
	Charges for Services	
	Decrease due to lower than anticipated passport fee	(350)
	Other Adjustments	238
April	**Charges for Services**	
	Decrease due to reduction pertaining to the Digital Billboard revenues	(10,000)
May	**General Property Taxes**	
	Increase due to higher than anticipated collections	8,677
	Sales Tax	
	Increase due to higher than anticipated sales tax receipts	16,188
	Other Taxes	
	Increase due to higher than anticipated mixed beverage tax receipts	2,000
	Licenses and Permits	
	Increase due to higher than anticipated special fire permits and fire alarm permits	520
	Municipal Courts Fines and Forfeits	
	Increase due to higher than anticipated receipts	1,435
	Other Adjustments	133
	Total Revenues	**8,148**
	Fund Balance	
	Additional Beginning Fund Balance	20,968
	Total Financial Resources	**29,116**

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

Finance - Major Variances from Adopted Budget

Expenditures

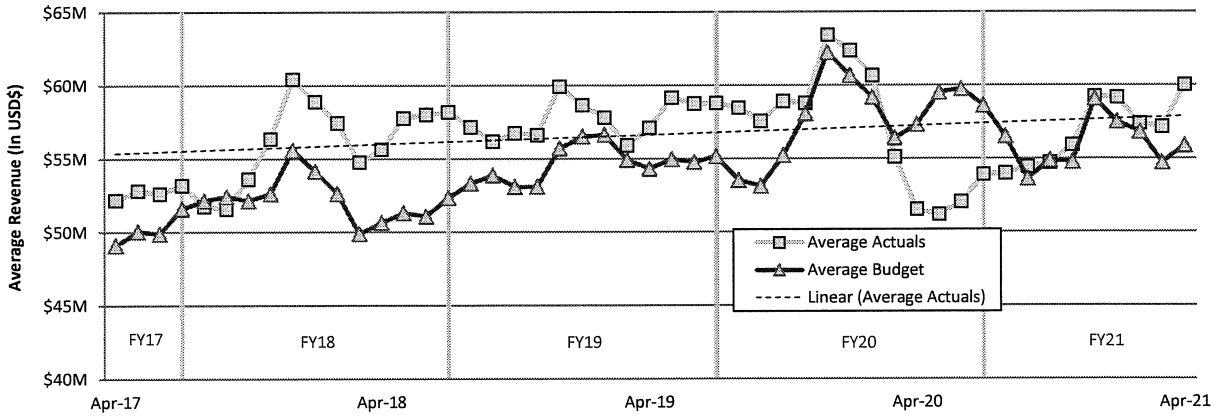
Month Reported	Expenditure Detail	
September	**Public Safety**	
	Increase in Fire to reflect billing collection fee related to additional Ambulance Supplemental Payment Program (ASPP) reimbursement	710
December	Increase in Fire to reflect vacancy savings	(289)
March	Other Adjustments	178
	Total Public Safety	**599**
September	**Other Adjustments**	
	Increase in General Government to reflect lower than anticipated redeployment for temperature screening costs to be transferred to the Coronavirus Relief Fund	6,700
October	Increase in City Council to reflect prior year unutilized Council District Service Fund	1,768
	Increase in various departments to reflect funding allocation for unspent City Council funds from prior year	448
December	Decrease in General Government due to lower than anticipated transfer to Maintenance Renewal and Replacement Fund	(10,000)
	Decrease in various departments to reflect vacancy savings	(7,814)
	Decrease in various departments to reflect electricity and natural gas savings	(6,634)
	Decrease in various departments mainly due to fuel savings	(3,753)
	Decrease in Houston Health Department due to a lower local match for the 1115 Health Waiver Program	(2,621)
	Decrease in various departments to reflect additional COVID-19 redeployment savings	(2,484)
	Decrease in various departments to reflect IT chargebacks savings	(2,339)
	Decrease in General Government due to lower than anticipated TRANS interest payment	(2,000)
	Decrease in General Government to reflect Metro commuter passes savings	(500)
	Other Adjustments	61
February	Decrease in various departments to reflect health benefits return due to excess fund balance reserve as a result of lower than anticipated claims, plan/tier changes and lower enrollment	(9,967)
	Decrease in various departments to reflect health benefits savings due to plan/tier changes and lower enrollment	(2,386)
	Decrease in various departments for savings for interfund HR client services, interfund permitting center rent chargebacks and insurance fee	(1,680)
	Other Adjustments	(198)
April	Decrease in various departments due to lower cost for interfund vehicle services	(620)
	Total Other Adjustments	**(44,019)**
	Total Expenditures	**(43,420)**

**Total may reflect slight variances due to rounding.*

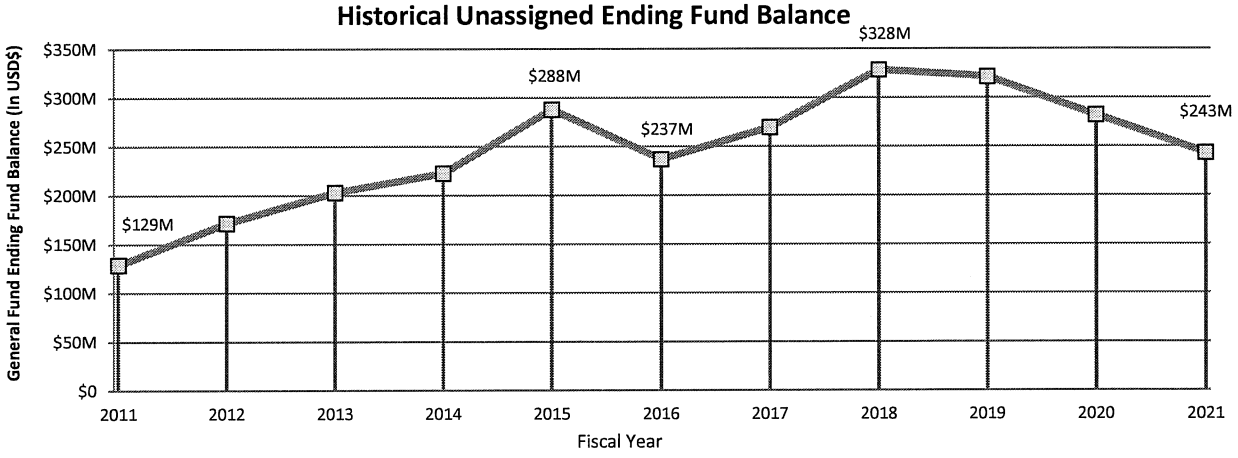
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

Sales Tax - Three-month Rolling Average

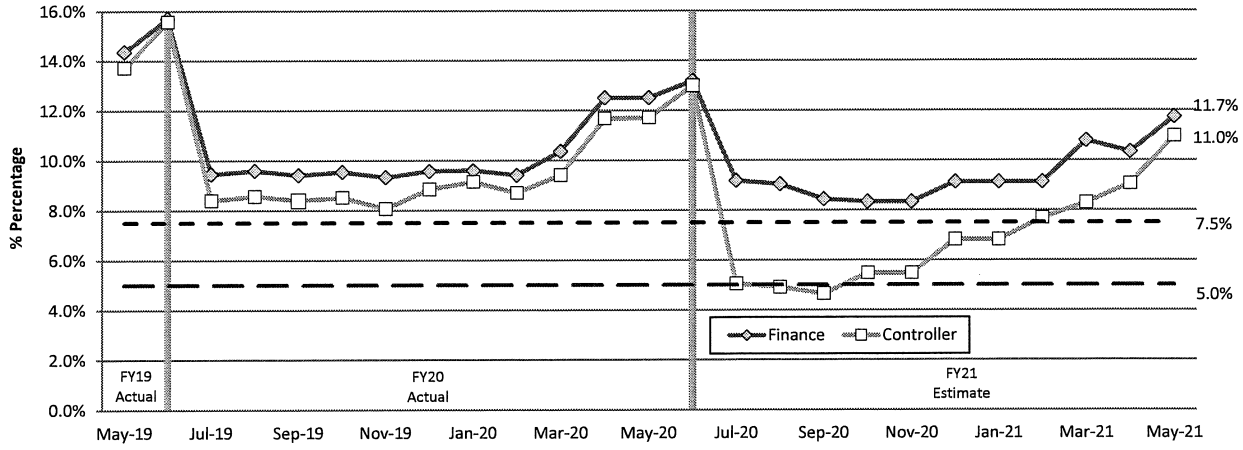


Historical Unassigned Ending Fund Balance



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 May 31, 2021
(amounts expressed in thousands)

Actual YTD
Current Budget

	FY2020 Actual	FY2021 Adopted Budget	FY2021 Current Budget	FY2021 Controller's Projection	FY2021 Finance Projection	FY2021 Actual YTD	Controller - Finance Variance	Finance	Controller
Revenues									
General Property Taxes	1,222,154	1,233,391	1,233,391	1,253,050	1,254,033	1,253,449	(983)	✓	✓
Industrial Assessments	24,797	19,311	19,311	18,050	21,787	9,334	(3,737)	✓	
Sales Tax	684,425	675,000	675,000	684,000	691,188	619,729	(7,188)	✓	✓
Other Taxes	15,379	19,528	19,528	14,000	14,000	9,702	-		
Electric Franchise	100,774	99,454	99,454	97,465	98,932	82,294	(1,467)	✓	✓
Telephone Franchise	30,309	24,455	24,455	21,834	21,834	20,091	-		
Gas Franchise	12,386	13,034	13,034	12,774	13,034	10,861	(260)	✓	✓
Other Franchise	24,666	20,316	20,316	19,567	19,700	18,281	(133)	✓	✓
Licenses and Permits	32,507	33,989	33,989	31,464	31,920	28,501	(456)		
Intergovernmental	44,523	54,682	54,682	68,629	68,629	37,713	-	✓	✓
Charges for Services	65,841	82,197	82,197	66,832	66,355	58,017	477		
Direct Interfund Services	59,174	63,175	63,175	63,016	63,016	55,463	-	✓	✓
Indirect Interfund Services	27,789	24,258	24,258	24,497	24,497	19,895	-	✓	✓
Municipal Courts Fines and Forfeits	16,988	19,744	19,744	13,611	14,648	13,032	(1,037)		
Other Fines and Forfeits	3,424	3,846	3,846	3,072	2,919	2,345	153		
Interest	10,485	9,011	9,011	5,000	5,011	4,724	(11)		
Miscellaneous/Other	14,692	13,978	13,978	11,722	13,065	10,774	(1,343)		
Total Revenues	**2,390,313**	**2,409,369**	**2,409,369**	**2,408,583**	**2,424,568**	**2,254,205**	**(15,985)**	✓	✓
Expenditures									
Administration & Regulatory Affairs	27,816	29,592	28,802	28,386	28,386	22,479	-	✓	✓
City Council	9,335	10,843	12,359	12,355	12,355	7,912	-	✓	✓
City Secretary	1,114	1,013	979	876	876	679	-	✓	✓
Controller	7,710	8,678	8,370	8,136	8,136	7,112	-	✓	✓
Finance	16,755	18,955	18,454	18,084	18,084	14,502	-	✓	✓
Fire	492,800	509,951	506,212	502,531	502,531	457,131	-	✓	✓
General Services	41,953	44,834	44,305	43,217	43,217	32,294	-	✓	✓
Housing and Community Development	560	516	508	508	508	403	-	✓	✓
Houston Emergency Center	9,617	9,617	9,617	9,617	9,617	7,213	-	✓	✓
Houston Health Department	55,750	62,793	58,416	57,381	57,381	53,052	-	✓	✓
Houston Public Works	27,651	27,157	21,478	21,375	21,375	13,246	-	✓	✓
Human Resources	2,383	2,529	2,981	2,924	2,924	2,095	-	✓	✓
Information Technology	6,081	-	-	-	-	13	-		
Legal	14,748	16,060	16,108	15,962	15,962	13,286	-	✓	✓
Library	40,321	43,650	42,184	40,620	40,620	34,332	-	✓	✓
Mayor's Office	7,439	7,576	7,509	7,509	7,509	6,531	-	✓	✓
Municipal Courts	27,870	30,047	29,018	28,060	28,060	24,357	-	✓	✓
Neighborhoods	10,369	11,519	10,964	10,750	10,750	8,888	-	✓	✓
Office of Business Opportunity	3,335	3,820	3,677	3,677	3,677	3,167	-	✓	✓
Parks and Recreation	69,673	66,225	63,130	60,517	60,517	48,071	-	✓	✓
Planning and Development	3,866	3,448	3,337	3,329	3,329	2,897	-	✓	✓
Police	897,685	930,934	925,091	925,091	925,091	828,504	-	✓	✓
Solid Waste Management	97,214	88,976	86,794	86,794	86,794	74,854	-	✓	✓
Total Departmental Expenditures	**1,872,045**	**1,928,731**	**1,900,293**	**1,887,700**	**1,887,700**	**1,663,018**	**-**	✓	✓
General Government	191,484	186,370	186,586	184,039	184,039	140,268	-	✓	✓
Total Expenditures Other Than Debt	**2,063,529**	**2,115,101**	**2,086,879**	**2,071,739**	**2,071,739**	**1,803,286**	**-**	✓	✓
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	316,495	316,495	316,495	311,295	-		
Total Expenditures and Other Uses	**2,462,732**	**2,512,745**	**2,484,466**	**2,469,326**	**2,469,326**	**2,114,581**	**-**	✓	✓
Net Current Activity	**(72,419)**	**(103,376)**	**(75,097)**	**(60,743)**	**(44,758)**	**139,624**	**(15,985)**		
Other Financing Sources (Uses)									
Transfers from Other Funds	12,954	10,199	10,199	3,149	3,149	3,051	-		
Sale of Capital Assets	21,487	2,500	2,500	2,500	2,500	2,488	-	✓	✓
Total Other Financing Sources (Uses)	**34,441**	**12,699**	**12,699**	**5,649**	**5,649**	**5,539**	**-**		
Fund Balances									
Fund Balance - Beginning of Year	321,436	282,068	282,068	282,068	282,068	282,068	-		
Changes to Designated Fund Balance**	-	168	168	168	168	-	-		
Budgeted Increase/(Decrease) in Fund Balance	(37,978)	(90,678)	(62,399)	(62,399)	(62,399)	145,163	-		
Change in Inventory/Prepaid Items/Imprest Cash	(1,390)	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance***	-	-	-	7,304	23,289	-	(15,985)		
Fund Balance, End of Year**	**282,068**	**191,558**	**219,837**	**227,141**	**243,126**	**427,231**	**(15,985)**		

*Adjustments includes debt prepayment from Building Inspection Fund.

**The total designation for the Budget Stabilization Fund is approximately $6.2 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. In FY2020, $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. Subsequently in FY2021, $10 million was transferred to Disaster Recovery Fund (Fund 5303) for Winter Storm 2021 which will need to be replenished by FY2023.

***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 $155,380 based on current projections. The City will be $71,761 above 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 May 31, 2021
(amounts expressed in thousands)

	Budget	Actual March 1, 2020 to June 30, 2020	Current Fiscal Year		Cumulative Mar 1, 2020 to May 31, 2021	Budget vs Actual (Cumulative Spend vs Approved Budget) Under/(Over)
			MTD Actual	YTD Actual		
Cash Inflows						
Coronavirus Relief Funds (CRF)[2]	$ 404,869	$ 404,869	$ -	$ -	$ 404,869	
Interest Income	$ 380	$ 158	$ 0	$ 222	$ 380	
Total Inflows	$ 405,249	$ 405,027	$ 0	$ 222	$ 405,249	
Cash Outflows - Category of Spending[1], [3]						
Payroll for public health and safety employees	$ 66,130	$ 36,142	$ 3,545	$ 29,931	$ 66,073	$ 57
Budgeted personnel and services diverted to a substantially different use	$ 13,134	$ 3,849	$ 4	$ 8,618	$ 12,467	$ 667
Improvements to telework capabilities of public employees	$ 16,780	$ 208	$ -	$ 16,543	$ 16,751	$ 29
Medical expenses	$ 23,327	$ 1,668	$ -	$ 20,960	$ 22,627	$ 700
Public Health expenses	$ 168,403	$ 13,935	$ 2,169	$ 143,962	$ 157,897	$ 10,506
Economic Support	$ 98,501	$ 14,851	$ -	$ 83,610	$ 98,461	$ 39
All items not listed above[4], [5], [6]	$ 18,975	$ 210	$ 350	$ 13,911	$ 14,121	$ 4,854
Total Outflows	$ 405,249	$ 70,863	$ 6,069	$ 317,533	$ 388,396	$ 16,853
Net Current Flows		$ 334,164	$ (6,069)	$ (317,311)	$ 16,853	
Outstanding Encumbrances[7]		$ 12,054	$ (435)	$ (2,683)	$ 9,371	

Note:
1. Current amounts in the Budget column are fluid and subject to change.
2. Period of Performance: March 1, 2020 through December 31, 2021.
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 approximately $0.7M which is earmarked for Public Health programs.
7. Projected outflows includes purchase orders being utilized by CRF activities.

HAS Disaster Cost Recovery - CARES Act - Coronavirus Mitigation - Fund 8045 [1]

For the period ended May 31, 2021

(amounts expressed in thousands)

	Budget	Unaudited March 1, 2020 to June 30, 2020	Current Fiscal Year		Cumulative Mar 1, 2020 to May 31, 2021	Budget vs Actual (Cumulative Spend vs Approved Budget) Under/(Over)
			MTD Actual	YTD Actual		
Cash Inflows						
CARES Act reimbursements to HAS[2], [3], [5], [6]	$ 200,211	$ 8,057	$ 72,812	$ 172,077	$ 180,134	$ 20,077
Interest Income	$ -	$ -	$ 14	$ 364	$ 364	$ (364)
Total Inflows	$ 200,211	$ 8,057	$ 72,826	$ 172,441	$ 180,498	$ 19,713
Cash Outflows - CRF Category of Spending [2], [3], [4]						
Payroll for public health and safety employees	$ -	$ -	$ -	$ -	$ -	$ -
Budgeted personnel and services diverted to a substantially different use	$ -	$ -	$ -	$ -	$ -	$ -
Improvements to telework capabilities of public employees	$ -	$ -	$ -	$ -	$ -	$ -
Medical expenses	$ -	$ -	$ -	$ -	$ -	$ -
System Debt Service transfers 532080 [5]	$ 141,910	$ 8,057	$ 17,054	$ 89,031	$ 97,088	$ 44,822
Parking Services Contract 520116 [5]	$ 58,302	$ -	$ 2,287	$ 25,622	$ 25,622	$ 32,680
Constr Site Work Svc 520126		$ -	$ -	$ -	$ -	$ -
Total Outflows	$ 200,211	$ 8,057	$ 19,341	$ 114,653	$ 122,710	$ 77,501
Net Current Flows	$ -	$ -	$ 53,485	$ 57,788	$ 57,788	$ (57,788)

Notes:

1. Funding comes directly from the Treasury's general fund to the Federal Aviation Administration.
2. The current amounts in the Budget column are fluid and subject to change.
3. Period of performance began January 20, 2020 with no established ending date for major airports. However proceeds must be spent within 4 years of receipt.
4. CARES Act benefits spent on debt service funding were spent on debt service that came due no earlier than March 27, 2020.
5. CARES Act benefits were received and used to cover Subordinate Lien Debt Service, and Parking Services Contract expenses.
6. HAS is entitled to first-round CARES Act benefits in the amount of $200 million.

Winter Storm 2021 - Disaster Recovery Fund [1][2]
For the period ended May 31, 2021
(in thousands)

	Budget	Current Fiscal Year		Cumulative through May 31, 2021	Budget vs Actual (Cumulative Spend vs Approved Budget) Under/(Over)
		MTD Actual	YTD Actual		
Cash Inflows					
FEMA Reimbursements	$ -	$ -	$ -	$ -	
Transfer from Budget Stabilization Fund [3]	-	-	10,000	10,000	
Total Inflows	$ -	$ -	**$ 10,000**	**$ 10,000**	
Cash Outflows					
Debris Removal (Category A)[4]	$ -	$ -	$ -	$ -	$ -
Emergency Protective Measures (Category B)[4], [5]	-	1	4,588	4,588	(4,588)
Direct/Indirect Administrative Cost	-	-	-	-	-
Total Outflows	$ -	**$ 1**	**$ 4,588**	**$ 4,588**	**$ (4,588)**
Net Current Flows	$ -	**$ (1)**	**$ 5,412**	**$ 5,412**	

Notes:

1. DR 4586 - Disaster Incident Period: February 11, 2021 through February 21, 2021. This report includes Fund 5303 General Government Disaster Recovery, Fund 8386 and 5304 for HPW.
2. FEMA Disaster Declaration made February 19, 2021.
3. Pursuant to Ordinance 2021-144 dated February 23, 2021.
4. Disaster cost shares: This disaster declaration is 75/25 and covers only Category B at this point.
5. This amount represents payroll (straight-time/overtime) charges pending reconciliation. Only overtime is eligible for this disaster.

CITY OF HOUSTON
TEXAS

Fund Summary - Other Funds

For the period ended May 31, 2021
(amounts expressed in thousands)

		Revenues*						
	Beginning of Year Fund Balance	FY2020 Actual	FY2021 Current Budget	FY2021 Actual YTD	Controller's Projection	Finance Projection	Finance	Controller
Enterprise								
Aviation		491,589	320,700	293,953	320,700	320,700	✓	✓
Convention and Entertainment Facilities		77,436	76,239	41,018	41,831	41,831	!	!
Combined Utility System		1,174,879	1,187,193	1,077,239	1,171,871	1,171,871	✓	✓
DDSRF-Ad Valorem**	-	-	135,196	39,049	135,436	135,436	✓	✓
DDSRF-Drainage Charge**	93,988	237,876	111,797	112,139	113,677	113,677	✓	✓
DDSRF-Metro ET AL**	-	-	82,625	49,612	82,768	82,768	✓	✓
Storm Water**	2,815	54,105	75,725	52,939	74,723	74,723	✓	✓
Risk Management								
Health Benefits	39,047	376,719	418,227	369,112	389,455	389,455	!	!
Long-Term Disability	2,426	1,463	1,448	1,283	203	203	✓	✓
Property and Casualty	77	30,914	49,986	31,203	48,338	48,338	✓	✓
Worker's Compensation	-	29,818	33,043	27,328	32,967	32,967	✓	✓
Special Revenue								
Asset Forfeiture Fund	7,373	7,839	4,123	3,007	3,117	3,117	✓	✓
Auto Dealers Special Revenue Fund	1,746	7,501	7,873	7,057	7,738	7,738	✓	✓
BARC Special Revenue Fund	2,684	11,360	11,390	8,410	10,794	10,794	✓	✓
Bayou Greenway 2020 Fund	1,164	1,318	1,411	1,170	1,284	1,284	✓	✓
Building Inspection Special Fund	35,023	87,785	89,547	73,837	83,551	83,551	!	!
Cable Television Special Fund	4,636	4,757	4,832	2,704	4,445	4,445	✓	✓
Child Safety Fund	12	3,118	3,460	2,858	2,961	2,961	✓	✓
Contractors Responsibility Fund	2,296	684	495	589	593	593	✓	✓
Essential Public Health Services Fund	6,600	13,973	23,096	25,690	25,699	25,699	✓	✓
Forensic Transition Special Fund	23	680	727	564	712	712	✓	✓
Health Special Revenue Fund	4,977	4,715	4,627	3,997	4,796	4,796	✓	✓
Historic Preservation Fund	1,841	242	236	40	121	121	✓	✓
Houston Emergency Center Fund	4,981	25,335	27,038	20,598	26,412	26,412	✓	✓
Houston Transtar Center Fund	3,180	3,098	3,002	2,414	3,093	3,093	✓	✓
Laboratory Operations & Maintenance Fund	222	410	491	400	523	523	✓	✓
Local Truancy Prevention & Diversion Fund	957	802	987	522	597	597	✓	✓
Maintenance Renewal & Replacement Fund	13,063	24,668	24,461	12,871	15,081	15,081	!	!
Municipal Court Building Security Fund	190	461	683	456	521	521	✓	✓
Municipal Court Technology Fee Fund	2,161	890	1,024	726	787	787	✓	✓
Municipal Jury Fund	2	2	6	8	9	9	✓	✓
Parks Golf Special Fund	220	4,386	6,467	5,954	6,467	6,467	✓	✓
ParkHouston Special Revenue Fund	484	17,160	21,104	12,763	14,429	14,429	!	!
Parks Special Revenue Fund	1,332	1,688	2,292	1,370	1,396	1,396	✓	✓
Planning & Development Special Rev. Fund	6,606	8,004	7,722	7,869	7,929	7,929	✓	✓
Police Special Services Fund	5,916	6,995	8,192	4,570	7,559	7,559	✓	✓
Recycling Revenue Fund	988	4,208	4,191	3,217	4,191	4,191	✓	✓
Special Waste Transportation & Inspection Fund	1,891	4,395	4,582	3,924	4,492	4,492	✓	✓
Swimming Pool Safety Fund	942	1,262	1,355	1,318	1,367	1,367	✓	✓
Tourism Promotion Special Revenue Fund	3,530	19,444	15,491	6,427	10,006	10,006	!	!

* 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 May 31, 2021
(amounts expressed in thousands)

	Expenditures*								
	FY2020 Actual	FY2021 Current Budget	FY2021 Actual YTD	Controller's Projection	Finance Projection	Net Current Activity (Proj.)	End of Year Fund Balance (Proj.)	Finance	Controller
Enterprise									
Aviation	471,273	320,700	260,104	320,700	320,700	-		✓	✓
Convention and Entertainment Facilities	77,357	75,780	41,191	42,004	42,004	(173)		✓	✓
Combined Utility System	1,061,913	1,281,726	1,056,096	1,244,374	1,244,374	(72,503)		✓	✓
DDSRF-Ad Valorem**	-	76,513	40,477	71,424	71,424	64,012	64,012	✓	✓
DDSRF-Drainage Charge**	212,624	164,019	123,357	163,872	163,872	(50,195)	43,793	✓	✓
DDSRF-Metro ET AL**	-	81,289	58,202	79,217	79,217	3,551	3,551	✓	✓
Storm Water**	57,896	76,426	53,449	70,372	70,372	4,352	7,167	✓	✓
Risk Management									
Health Benefits	374,778	416,762	371,285	402,299	402,299	(12,844)	26,203	✓	✓
Long-Term Disability	1,572	1,493	949	1,450	1,450	(1,246)	1,180	✓	✓
Property and Casualty	30,914	49,986	32,176	48,338	48,338	-	77	✓	✓
Worker's Compensation	29,818	33,043	26,870	32,967	32,967	-	-	✓	✓
Special Revenue									
Asset Forfeiture Fund	8,013	8,546	5,839	7,350	7,350	(4,233)	3,140	✓	✓
Auto Dealers Special Revenue Fund	7,858	9,233	7,450	8,394	8,394	(656)	1,090	✓	✓
BARC Special Revenue Fund	11,783	13,478	10,346	11,788	11,788	(994)	1,690	✓	✓
Bayou Greenway 2020 Fund	1,192	1,473	836	1,463	1,463	(179)	985	✓	✓
Building Inspection Special Fund	87,488	111,477	76,995	96,637	96,637	(13,086)	21,937	✓	✓
Cable Television Special Fund	3,984	5,073	2,787	4,159	4,159	286	4,920	✓	✓
Child Safety Fund	3,191	2,974	2,151	2,973	2,973	(12)	-	✓	✓
Contractors Responsibility Fund	923	1,130	418	1,130	1,130	(537)	1,759	✓	✓
Essential Public Health Services Fund	14,435	16,215	10,287	13,403	13,403	12,296	18,896	✓	✓
Forensic Transition Special Fund	684	727	624	712	712	-	23	✓	✓
Health Special Revenue Fund	5,041	7,021	4,399	5,650	5,650	(855)	4,122	✓	✓
Historic Preservation Fund	288	719	108	564	564	(443)	1,398	✓	✓
Houston Emergency Center Fund	25,821	30,088	23,931	28,867	28,867	(3,050)	2,526	✓	✓
Houston Transtar Center Fund	2,625	3,171	1,948	2,685	2,685	407	3,588	✓	✓
Laboratory Operations & Maintenance Fund	382	567	284	567	567	(44)	178	✓	✓
Local Truancy Prevention & Diversion Fund	802	1,481	726	855	855	(258)	699	✓	✓
Maintenance Renewal & Replacement Fund	19,833	26,383	18,078	24,074	24,074	(8,993)	4,070	✓	✓
Municipal Court Building Security Fund	364	615	402	476	476	45	235	✓	✓
Municipal Court Technology Fee Fund	1,058	1,200	1,031	1,091	1,091	(304)	1,857	✓	✓
Municipal Jury Fund	-	-	-	-	-	9	11	✓	✓
Parks Golf Special Fund	4,893	6,436	5,221	5,841	5,841	626	846	✓	✓
ParkHouston Special Revenue Fund	18,788	14,890	8,552	12,707	12,707	1,722	2,206	✓	✓
Parks Special Revenue Fund	3,505	2,635	1,241	1,414	1,414	(18)	1,314	✓	✓
Planning & Development Special Rev. Fund	6,914	13,071	7,260	8,944	8,944	(1,015)	5,590	✓	✓
Police Special Services Fund	7,511	11,294	4,654	6,314	6,314	1,245	7,161	✓	✓
Recycling Revenue Fund	4,084	4,687	1,458	4,550	4,550	(359)	629	✓	✓
Special Waste Transportation & Inspection Fund	4,461	5,772	4,137	4,945	4,945	(453)	1,438	✓	✓
Swimming Pool Safety Fund	1,085	1,934	1,125	1,507	1,507	(141)	802	✓	✓
Tourism Promotion Special Revenue Fund	18,308	13,145	6,944	10,341	10,341	(335)	3,195	✓	✓

* 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 May 31, 2021
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY21	Draws Month	Refunded FY21	Amount Available to be Drawn	Amount Outstanding
General Obligation					
Voter Authorized 2001 & 2006 &2012 Election					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	40.00	5.00	0.00	67.00	58.00
Series H-2	28.00	0.00	0.00	32.00	68.00
Series J	0.00	0.00	0.00	125.00	0.00
Non-Voter Authorized					
Series E1-Equipment & Capital	15.00	0.00	0.00	45.00	55.00
Series E2- Equipment & Capital	10.00	0.00	1.30	27.40	42.60
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
Total General Obligation	**93.00**	**5.00**	**1.30**	**701.40**	**223.60**
Combined Utility System					
Series B-1	100.00	0.00	100.00	0.00	100.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	75.00	0.00	75.00	0.00	75.00
Series B-4	100.00	0.00	100.00	0.00	100.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	40.00	40.00	0.00	60.00	40.00
Total Combined Utility System	**315.00**	**40.00**	**275.00**	**385.00**	**315.00**
Airport System					
Series A&B	363.80	270.80	150.97	4.20	345.80
Total Airport System	**363.80**	**270.80**	**150.97**	**4.20**	**345.80**
Convention & Entertainment					
Series A	0.00	0.00	0.00	55.00	20.00
Series B	1.00	0.00	0.00	49.00	1.00
Total Convention and Entertainment	**0.00**	**0.00**	**0.00**	**104.00**	**21.00**
Totals	**$771.80**	**$315.80**	**$427.27**	**$1,194.60**	**$905.40**

City of Houston, Texas
Total Outstanding Debt
For the period end May 31, 2021
(amounts expressed in thousands)

	May 31, 2021	May 31, 2020
Payable from Ad Valorem Taxes		
Public Improvement Bonds [(a)]	1,700,310	1,888,435
Commercial Paper Notes [(b)]	223,600	121,900
Pension Obligations	1,497,630	1,523,220
Certificates of Obligations	11,085	12,340
Subtotal	**3,432,625**	**3,545,895**
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	6,168,030	6,009,025
Combined Utility System Commercial Paper Notes [(c)]	315,000	255,000
Water and Sewer System Revenue Bonds [(d)]	150,554	164,406
Contract Revenue Obligations - CWA	52,995	56,955
Combined Utility System Subordinate Lien	457,590	430,805
Airport System		
Airport System Subordinate Lien	1,923,235	1,855,340
Airport System Sr. Lien Commercial Paper Notes [(e)]	345,800	132,970
Airport Special Facilities Revenue Bonds [(f)]	918,220	923,290
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds [(g)]	585,878	611,265
Hotel Occupancy Tax And Parking Revenue Flexible Rate Notes, Series A&B [(h)]	21,000	20,000
Subtotal	**10,938,302**	**10,459,056**
Total Debt Payable by the City	**$14,370,927**	**$14,004,951**

(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 May 31, 2021, total outstanding includes $107.26 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 May 31, 2021, total outstanding includes $167.80 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 May 31, 2021
(amounts expressed in thousands)

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued [a]	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
November 2001 Election					
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	-	-
Total	**776,000**	**776,000**	**773,300**	**2,700**	**2,700**
November 2006 Election					
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
Total	**$ 625,000**	**$ 524,950**	**$ 370,096**	**$ 154,854**	**$ 254,904**
November 2012 Election					
Streets, Bridges, Traffic Control	$ -	$ -	$ -	$ -	$ -
Parks and Recreation	166,000	166,000	130,511	35,489	35,489
Public Safety	144,000	144,000	126,629	17,371	17,371
Permanent and General Improvements [b]	57,000	57,000	41,974	15,026	15,026
Public Libraries	28,000	28,000	28,000	0	0
Low Income Housing	15,000	7,068	3,708	3,360	11,292
Total	**$ 410,000**	**$ 402,068**	**$ 330,822**	**$ 71,246**	**$ 79,178**
November 2017 Election					
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	5,606	73,415	103,394
Public Libraries	123,000	48,082	7,837	40,245	115,163
Low Income Housing	-	-	-	-	$ -
Total	**$ 495,000**	**$ 282,859**	**$ 13,443**	**$ 269,416**	**$ 481,557**
Combined Total (2001, 2006, 2012 and 2017 Elections)	**$ 2,306,000**	**$ 1,985,877**	**$ 1,487,661**	**$ 498,216**	**$ 818,339**

(a) As of May 31, 2021

(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, 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 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 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 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.

CITY OF HOUSTON
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