



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: December 31, 2020

Subject: November 2020
Financial Report

Attached is the Monthly Financial Report for the period ending November 30, 2020.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$116 million for FY2021. This is \$61 million lower than the projection of the Finance Department. The difference is due to a \$61 million lower revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$43 million below the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

Our projections are unchanged from the October report.

ENTERPRISE FUNDS

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

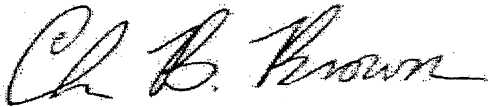
**Mayor Sylvester Turner
City Council Members
November Monthly Financial Report**

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 November 30, 2020, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	4.78%
Combined Utility System	1.97%
Aviation	0.70%
Convention and Entertainment	3.63%

Respectfully submitted,



Chris B. Brown
City Controller



CITY OF HOUSTON

Finance Department

Sylvester Turner

Mayor

Finance Department
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To: Mayor Sylvester Turner
City Council Members

Date: December 31, 2020

Subject: 5+7 Financial Report

Attached is the 5+7 Financial Report for the period ending November 30, 2020. Fiscal Year 2021 projections are based on five months of actual results and seven months of projections.

General Fund

Our revenue projection is \$5 million lower than the Adopted Budget and remains unchanged from the 4+8 Report.

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	\$1,233,391	-
Sales Tax	684,425	675,000	675,000	-
Franchise Fees	168,135	157,259	157,339	80
Other	350,043	356,418	351,380	(5,038)
Total	\$2,424,757	\$2,422,068	\$2,417,110	(4,958)

Our expenditure projection is \$9.6 million higher than the Adopted Budget and remains unchanged from the 4+8 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	\$931,003	69
Fire	492,800	509,951	510,714	763
Other Departments	673,044	674,217	683,011	8,794
Debt Service/PAYGO	399,203	397,644	397,644	-
Total	\$2,462,732	\$2,512,745	\$2,522,371	9,626

We are currently projecting the ending fund balance of \$177 million, which remains unchanged from 4+8 Report and 8.3% 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	\$321,439	\$261,100	\$282,072	20,972
Changes to Designated Fund Balance	-	168	168	-
Budgeted Increase/(Decrease) in Fund Balance	(37,975)	(90,678)	(105,262)	(14,584)
Change in Inventory/Prepaid Items/Imprest Cash	(1,392)	-	-	-
Fund Balance, End of Year	\$282,072	\$170,590	\$176,978	\$6,387
% of Expenditures Less Debt Service and PAYGO	13.7%	8.1%	8.3%	0.3%

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

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

Enterprise, Special Revenue and Other Funds

We are projecting no forecast changes in the Enterprise Funds, Special Revenue Funds and other funds from the 4+8 Report.

Sincerely,


 Tantri Emo
 Director



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

Finance - Major Variances from Adopted Budget

<u>Revenues</u>		Variance Over/(Under)*
Month Reported	Revenue Detail	
September	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)	
October	Transfers from Other Funds	
	Decrease due to lower than anticipated transfer from ParkHouston Special Revenue Fund	(7,000)
	Other Adjustments	(29)
	Other Adjustments	80
	Total Revenues	(4,957)
	Fund Balance	
	Additional Beginning Fund Balance	20,972
	Total Financial Resources	16,015

<u>Expenditures</u>		
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
	Total Public Safety	710
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
	Total Other Adjustments	8,916
	Total Expenditures	9,626

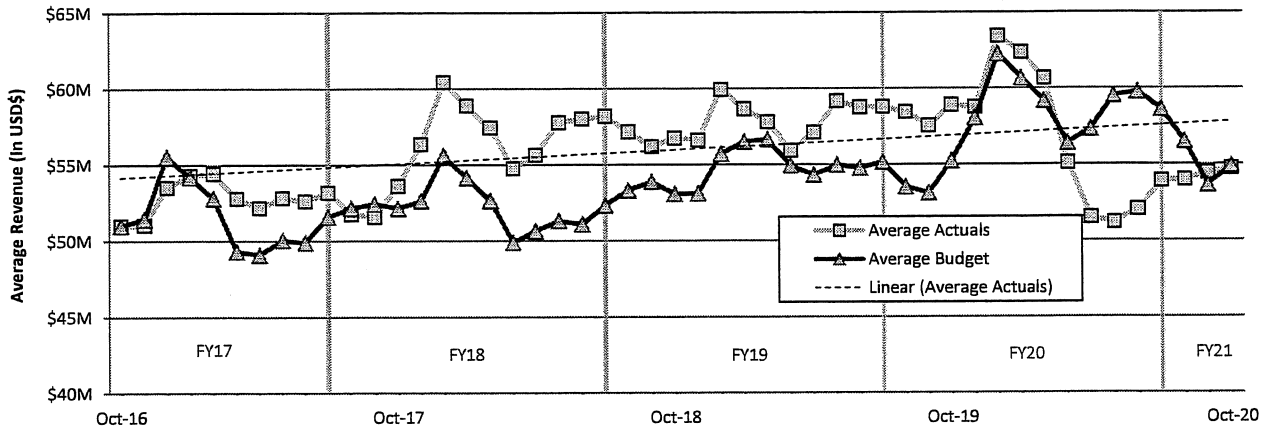
*Total may reflect slight variances due to rounding.



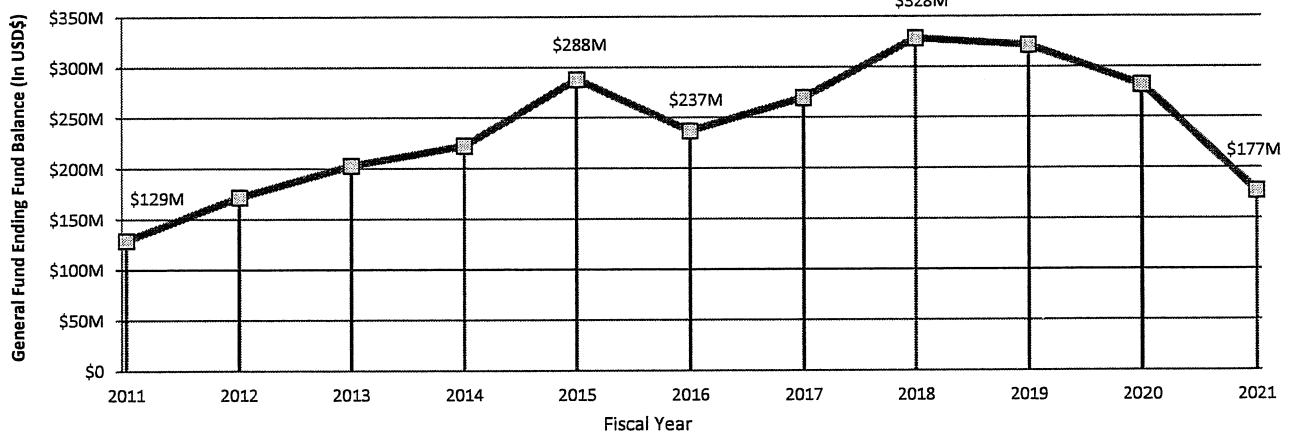
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

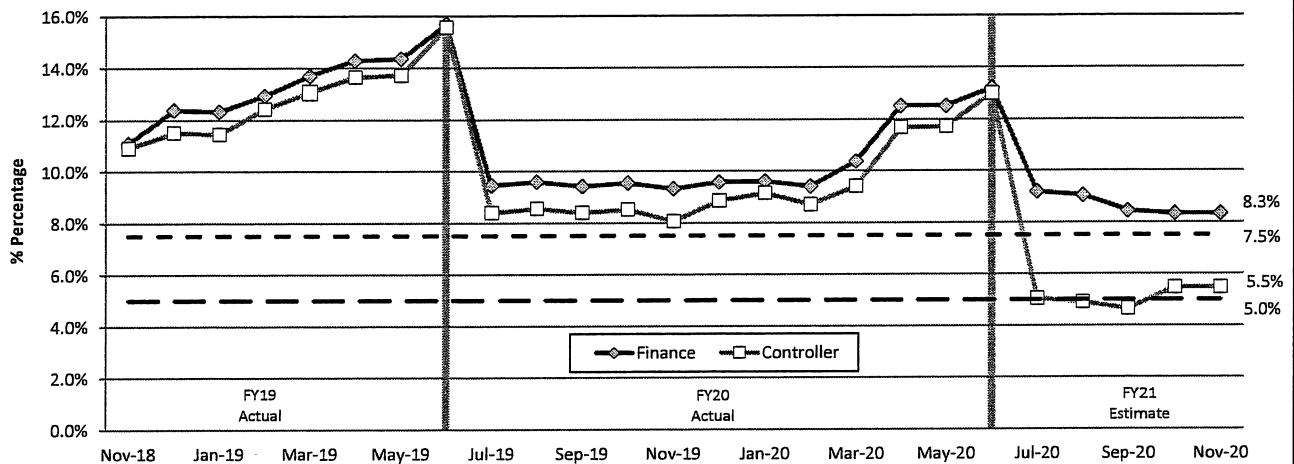
Sales Tax - Three-month Rolling Average



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 November 30, 2020
 (amounts expressed in thousands)

Actual YTD
 Current Budget

	FY2021							Controller - Finance	Controller
	FY2020 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD	Finance Variance		
Revenues									
General Property Taxes	1,222,154	1,233,391	1,233,391	1,233,391	1,233,391	10,412	-		✓
Industrial Assessments	24,797	19,311	19,311	18,050	19,311	16	(1,261)		✓
Sales Tax	684,425	675,000	675,000	630,000	675,000	271,545	(45,000)		✓
Other Taxes	15,379	19,528	19,528	15,390	13,600	2,186	1,790		✓
Electric Franchise	100,774	99,454	99,454	97,465	99,454	41,036	(1,989)		✓
Telephone Franchise	30,309	24,455	24,455	23,966	24,479	9,627	(513)		✓
Gas Franchise	12,386	13,034	13,034	12,774	13,034	5,431	(260)		✓
Other Franchise	24,666	20,316	20,316	19,909	20,372	8,338	(463)		✓
Licenses and Permits	32,507	33,989	33,989	31,464	33,989	12,201	(2,525)		✓
Intergovernmental	44,523	54,682	54,682	63,553	63,553	35,679	-		✓
Charges for Services	65,842	82,197	82,197	78,809	81,596	25,183	(2,787)		✓
Direct Interfund Services	59,174	63,175	63,175	63,146	63,146	23,506	-		✓
Indirect Interfund Services	27,789	24,258	24,258	24,258	24,258	6,629	-		✓
Municipal Courts Fines and Forfeits	16,989	19,744	19,744	16,881	19,744	5,465	(2,863)		✓
Other Fines and Forfeits	3,424	3,846	3,846	3,072	3,496	820	(424)		✓
Interest	10,485	9,011	9,011	6,900	9,011	1,446	(2,111)		✓
Miscellaneous/Other	14,693	13,978	13,978	11,722	13,977	4,585	(2,255)		✓
Total Revenues	2,390,316	2,409,369	2,409,369	2,350,750	2,411,411	464,105	(60,661)		✓
Expenditures									
Administration & Regulatory Affairs	27,816	29,592	29,063	29,063	29,063	9,345	-		✓
City Council	9,335	10,843	10,637	12,405	12,405	3,175	-		✓
City Secretary	1,114	1,013	993	993	993	334	-		✓
Controller	7,710	8,678	8,420	8,420	8,420	3,190	-		✓
Finance	16,755	18,955	18,546	18,546	18,546	6,483	-		✓
Fire	492,800	509,951	510,004	510,714	510,714	205,768	-		✓
General Services	41,953	44,834	44,410	44,410	44,410	13,536	-		✓
Housing and Community Development	560	516	516	516	516	385	-		✓
Houston Emergency Center	9,617	9,617	9,617	9,617	9,617	2,404	-		✓
Houston Health Department	55,750	62,793	62,842	62,842	62,842	28,909	-		✓
Houston Public Works	27,651	27,157	27,130	27,130	27,130	7,201	-		✓
Human Resources	2,383	2,529	2,414	2,414	2,414	991	-		✓
Information Technology	6,081	-	-	-	-	1	-		✓
Legal	14,748	16,060	15,894	15,894	15,894	6,242	-		✓
Library	40,321	43,650	42,405	42,405	42,405	14,270	-		✓
Mayor's Office	7,439	7,576	7,526	7,526	7,526	2,960	-		✓
Municipal Courts	27,870	30,047	29,312	29,312	29,312	10,779	-		✓
Neighborhoods	10,369	11,519	11,220	11,220	11,220	3,842	-		✓
Office of Business Opportunity	3,335	3,820	3,701	3,701	3,701	1,454	-		✓
Parks and Recreation	69,673	66,225	64,869	64,869	64,869	20,289	-		✓
Planning and Development	3,866	3,448	3,359	3,359	3,359	1,321	-		✓
Police	897,685	930,934	931,003	931,003	931,003	371,284	-		✓
Solid Waste Management	97,214	88,976	88,698	88,698	88,698	32,924	-		✓
Total Departmental Expenditures	1,872,045	1,928,731	1,922,579	1,925,057	1,925,057	747,087	-		✓
General Government	191,484	186,370	192,522	199,670	199,670	68,676	-		✓
Total Expenditures Other Than Debt	2,063,529	2,115,101	2,115,101	2,124,727	2,124,727	815,763	-		✓
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	-	-		✓
Total Expenditures and Other Uses	2,462,732	2,512,745	2,512,745	2,522,371	2,522,371	815,763	-		✓
Net Current Activity	(72,416)	(103,376)	(103,376)	(171,621)	(110,960)	(351,658)	(60,661)		✓
Other Financing Sources (Uses)									
Transfers from Other Funds	12,954	10,199	10,199	3,199	3,199	1,421	-		✓
Sale of Capital Assets	21,487	2,500	2,500	2,500	2,500	412	-		✓
Total Other Financing Sources (Uses)	34,441	12,699	12,699	5,699	5,699	1,833	-		✓
Fund Balances									
Fund Balance - Beginning of Year	321,439	282,072	282,072	282,072	282,072	282,072	-		✓
Changes to Designated Fund Balance**	-	168	168	168	168	-	-		✓
Budgeted Increase/(Decrease) in Fund Balance	(37,975)	(90,678)	(90,678)	(90,678)	(90,678)	(349,825)	-		✓
Change in Inventory/Prepaid Items/Imprest Cash	(1,392)	-	-	-	-	-	-		✓
(Budgeted Gap)/Increase in Fund Balance***	-	-	-	(75,245)	(14,584)	-	(60,661)		✓
Fund Balance, End of Year****	282,072	191,562	191,562	116,317	176,978	(67,753)	(60,661)		✓

*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 \$159,355 based on current projections. The City will be \$43,038 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 November 30, 2020
(amounts expressed in thousands)

	Budget	Unaudited March 1, 2020 to June 30, 2020	Current Fiscal Year		Cumulative Mar 1, 2020 to November 30, 2020	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	\$ 354	\$ 158	\$ 19	\$ 196	\$ 354	
Total Inflows	\$ 405,223	\$ 405,027	\$ 19	\$ 196	\$ 405,223	
Cash Outflows - Category of Spending^{(1), (5)}						
Payroll for public health and safety employees	\$ 58,832	\$ 36,142	\$ 7,006	\$ 12,939	\$ 49,081	\$ 9,750
Budgeted personnel and services diverted to a substantially different use	\$ 14,486	\$ 3,849	\$ 284	\$ 5,058	\$ 8,907	\$ 5,579
Improvements to telework capabilities of public employees	\$ 16,730	\$ 208	\$ 2,418	\$ 8,813	\$ 9,021	\$ 7,709
Medical expenses	\$ 19,407	\$ 1,668	\$ 3,875	\$ 9,011	\$ 10,679	\$ 8,728
Public Health expenses	\$ 165,552	\$ 13,935	\$ 13,923	\$ 49,375	\$ 63,310	\$ 102,242
Economic Support	\$ 98,664	\$ 14,851	\$ 20,278	\$ 45,075	\$ 59,926	\$ 38,738
All items not listed above ^{(4), (5), (6)}	\$ 31,551	\$ 210	\$ 568	\$ 11,222	\$ 11,432	\$ 20,118
Total Outflows	\$ 405,223	\$ 70,863	\$ 48,351	\$ 141,495	\$ 212,357	\$ 192,865
Net Current Flows		\$ 334,164	\$ (48,332)	\$ (141,298)	\$ 192,865	
Outstanding Encumbrances⁽⁷⁾		\$ 12,054	\$ 626	\$ 137,523	\$ 149,577	

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 approximately \$12M 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 November 30, 2020

(amounts expressed in thousands)

	Budget	Unaudited March 1, 2020 to June 30, 2020	Current Fiscal Year		Cumulative Mar 1, 2020 to November 30, 2020	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	\$ -	\$ 84,575	\$ 92,632	\$ 107,579
Interest Income	\$ -	\$ -	\$ 58	\$ 159	\$ 159	\$ (159)
Total Inflows	\$ 200,211	\$ 8,057	\$ 58	\$ 84,734	\$ 92,791	\$ 107,420
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	\$ 6,983	\$ 27,413	\$ 35,470	\$ 106,439
Parking Services Contract 520116 ⁽⁵⁾	\$ 58,302	\$ -	\$ 2,038	\$ 10,963	\$ 10,963	\$ 47,338
Constr Site Work Svc 520126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Outflows	\$ 200,211	\$ 8,057	\$ 9,021	\$ 38,376	\$ 46,433	\$ 153,777
Net Current Flows	\$ -	\$ -	\$ (8,963)	\$ 46,358	\$ 46,358	\$ (46,357)

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 received must be spent within 4 years of receipt.
4. If CARES Act proceeds are spent on debt service funding or debt service payments, the debt service must come due no earlier than March 27, 2020.
5. CARES Act Reimbursement were received and used to cover Subordinate Lien Debt Service and Parking Services Contract expenses.
6. HAS is entitled for CARES Act Grant in the amount of \$200 millions.



Fund Summary - Other Funds

For the period ended November 30, 2020
(amounts expressed in thousands)

	Beginning of Year Fund Balance	Revenues*				Finance	Controller
		FY2020 Actual	FY2021 Current Budget	FY2021 Actual YTD	Controller's Projection		
Enterprise							
Aviation		491,589	480,923	127,683	320,700	320,700	✓
Convention and Entertainment Facilities		77,436	76,239	18,533	48,799	48,799	✓
Combined Utility System		1,174,879	1,187,193	521,471	1,187,193	1,187,193	✓
DDSRF-Ad Valorem**	-	-	135,196	38,991	135,196	135,196	✓
DDSRF-Drainage Charge**	93,988	237,876	111,797	52,113	111,797	111,797	✓
DDSRF-Metro ET AL**	-	-	82,625	1,050	82,625	82,625	✓
Storm Water**	2,815	54,105	75,725	18,985	75,725	75,725	✓
Risk Management							
Health Benefits	39,047	376,719	418,227	171,121	418,227	418,227	✓
Long-Term Disability	2,426	1,463	1,448	590	1,448	1,448	✓
Property and Casualty	82	30,914	49,986	2,859	49,986	49,986	✓
Worker's Compensation	-	29,818	32,681	11,391	32,681	32,681	✓
Special Revenue							
Asset Forfeiture Fund	7,373	7,839	4,123	1,182	4,123	4,123	✓
Auto Dealers Special Revenue Fund	1,746	7,501	7,873	2,710	7,873	7,873	✓
BARC Special Revenue Fund	2,683	11,360	11,390	2,897	11,436	11,436	✓
Bayou Greenway 2020 Fund	1,164	1,318	1,411	532	1,411	1,411	✓
Building Inspection Special Fund	35,023	87,785	89,547	33,943	89,547	89,547	✓
Cable Television Special Fund	4,636	4,757	4,832	929	4,832	4,832	✓
Child Safety Fund	12	3,118	3,460	1,236	3,460	3,460	✓
Contractors Responsibility Fund	2,296	684	495	218	495	495	✓
Essential Public Health Services Fund	6,600	13,973	23,096	23,147	23,298	23,298	✓
Forensic Transition Special Fund	23	680	727	168	727	727	✓
Health Special Revenue Fund	4,977	4,715	4,627	1,897	4,627	4,627	✓
Historic Preservation Fund	1,841	242	236	23	236	236	✓
Houston Emergency Center Fund	4,981	25,335	27,038	7,360	27,038	27,038	✓
Houston Transtar Center Fund	3,180	3,098	3,002	1,011	3,002	3,002	✓
Laboratory Operations & Maintenance Fund	222	410	491	163	491	491	✓
Local Truancy Prevention & Diversion Fund	957	802	987	232	987	987	✓
Maintenance Renewal & Replacement Fund	13,063	24,668	24,461	6,192	24,475	24,475	✓
Municipal Court Building Security Fund	190	461	683	205	683	683	✓
Municipal Court Technology Fee Fund	2,161	890	1,024	191	1,024	1,024	✓
Municipal Jury Fund	2	2	6	4	6	6	✓
Parks Golf Special Fund	220	4,386	6,467	2,403	6,467	6,467	✓
ParkHouston Special Revenue Fund	484	17,160	21,104	4,345	13,899	13,899	✓
Parks Special Revenue Fund	1,332	1,688	2,292	390	2,292	2,292	✓
Planning & Development Special Rev. Fund	6,606	8,004	7,722	3,384	7,722	7,722	✓
Police Special Services Fund	5,916	6,995	8,192	1,144	8,192	8,192	✓
Recycling Revenue Fund	988	4,208	4,191	1,153	4,191	4,191	✓
Special Waste Transportation & Inspection Fund	1,891	4,395	4,582	1,426	4,582	4,582	✓
Swimming Pool Safety Fund	942	1,262	1,355	571	1,355	1,355	✓
Tourism Promotion Special Revenue Fund	3,531	19,444	15,491	1,676	10,195	10,195	✓

* 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 November 30, 2020

(amounts expressed in thousands)

	Expenditures*					Net Current Activity (Proj.)	End of Year Fund Balance (Proj.)	Finance	Controller
	FY2020 Actual	FY2021 Current Budget	FY2021 Actual YTD	Controller's Projection	Finance Projection				
Enterprise									
Aviation	471,273	480,923	214,721	320,700	320,700	-		✓	✓
Convention and Entertainment Facilities	77,717	75,780	18,369	48,341	48,341	458		✓	✓
Combined Utility System	1,061,913	1,281,726	453,679	1,281,726	1,281,726	(94,533)		✓	✓
DDSRF-Ad Valorem**	-	76,513	13,356	76,513	76,513	58,683	58,683	✓	✓
DDSRF-Drainage Charge**	212,624	164,019	79,653	164,019	164,019	(52,222)	41,766	✓	✓
DDSRF-Metro ET AL**	-	81,289	24,621	81,289	81,289	1,336	1,336	✓	✓
Storm Water**	57,896	76,426	19,080	76,426	76,426	(700)	2,115	✓	✓
Risk Management									
Health Benefits	374,778	416,762	169,671	416,762	416,762	1,465	40,512	✓	✓
Long-Term Disability	1,572	1,493	420	1,493	1,493	(44)	2,382	✓	✓
Property and Casualty	30,914	49,986	7,587	49,986	49,986	-	82	✓	✓
Worker's Compensation	29,818	32,681	11,339	32,681	32,681	-	-	✓	✓
Special Revenue									
Asset Forfeiture Fund	8,013	9,500	3,583	9,500	9,500	(5,377)	1,996	✓	✓
Auto Dealers Special Revenue Fund	7,858	9,233	3,530	9,233	9,233	(1,360)	386	✓	✓
BARC Special Revenue Fund	11,783	13,567	4,773	13,612	13,612	(2,176)	507	✓	✓
Bayou Greenway 2020 Fund	1,192	1,473	405	1,473	1,473	(62)	1,102	✓	✓
Building Inspection Special Fund	87,488	111,477	33,310	111,477	111,477	(21,930)	13,093	✓	✓
Cable Television Special Fund	3,984	5,073	872	5,073	5,073	(241)	4,393	✓	✓
Child Safety Fund	3,191	3,460	(715)	3,460	3,460	-	12	✓	✓
Contractors Responsibility Fund	923	946	144	946	946	(451)	1,845	✓	✓
Essential Public Health Services Fund	14,435	16,215	4,841	16,215	16,215	7,083	13,683	✓	✓
Forensic Transition Special Fund	684	727	284	727	727	-	23	✓	✓
Health Special Revenue Fund	5,041	7,021	2,104	7,021	7,021	(2,395)	2,582	✓	✓
Historic Preservation Fund	288	719	33	719	719	(483)	1,358	✓	✓
Houston Emergency Center Fund	25,821	30,088	10,861	30,088	30,088	(3,050)	1,931	✓	✓
Houston Transtar Center Fund	2,625	3,171	827	3,171	3,171	(170)	3,011	✓	✓
Laboratory Operations & Maintenance Fund	382	567	155	567	567	(76)	146	✓	✓
Local Truancy Prevention & Diversion Fund	802	1,481	351	1,481	1,481	(494)	463	✓	✓
Maintenance Renewal & Replacement Fund	19,833	26,383	6,744	26,383	26,383	(1,908)	11,155	✓	✓
Municipal Court Building Security Fund	364	615	116	615	615	68	258	✓	✓
Municipal Court Technology Fee Fund	1,058	1,200	639	1,200	1,200	(176)	1,985	✓	✓
Municipal Jury Fund	-	-	-	-	-	6	8	✓	✓
Parks Golf Special Fund	4,893	6,436	2,428	6,436	6,436	31	251	✓	✓
ParkHouston Special Revenue Fund	18,788	21,111	3,697	14,111	14,111	(212)	272	✓	✓
Parks Special Revenue Fund	3,505	3,616	525	3,616	3,616	(1,324)	8	✓	✓
Planning & Development Special Rev. Fund	6,914	13,071	3,040	13,019	13,019	(5,297)	1,308	✓	✓
Police Special Services Fund	7,511	11,294	2,140	11,294	11,294	(3,102)	2,814	✓	✓
Recycling Revenue Fund	4,084	4,687	496	4,687	4,687	(496)	492	✓	✓
Special Waste Transportation & Inspection Fund	4,461	5,772	1,862	5,772	5,772	(1,190)	701	✓	✓
Swimming Pool Safety Fund	1,085	1,934	470	1,934	1,934	(580)	363	✓	✓
Tourism Promotion Special Revenue Fund	18,308	15,763	2,206	10,467	10,467	(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 November 30, 2020
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY21	Draws Month	Refunded FY21	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i><u>Voter Authorized 2001 & 2006 & 2012 Election</u></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	25.00	15.00	0.00	82.00	43.00
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><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	10.00	0.00	0.00	50.00	50.00
Series E2- Equipment & Capital	5.00	0.00	0.00	31.10	38.90
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
Total General Obligation	40.00	15.00	0.00	753.10	171.90
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	0.00	0.00	75.00	75.00	0.00
Series B-4	40.00	20.00	100.00	60.00	40.00
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
Total Combined Utility System	140.00	20.00	275.00	560.00	140.00
Airport System					
Series A&B	38.00	10.00	150.97	330.00	20.00
Total Airport System	38.00	10.00	150.97	330.00	20.00
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	\$218.00	\$45.00	\$425.97	\$1,747.10	\$352.90

City of Houston, Texas
Total Outstanding Debt
For the period end November 30, 2020
(amounts expressed in thousands)

	November 30, 2020	November 30, 2019
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	1,888,435	2,288,670
Commercial Paper Notes ^(b)	171,900	55,000
Pension Obligations	1,523,220	1,536,930
Certificates of Obligations	12,340	13,535
Subtotal	3,595,895	3,894,135
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	6,285,410	6,063,225
Combined Utility System Commercial Paper Notes ^(c)	140,000	20,000
Water and Sewer System Revenue Bonds ^(d)	168,937	183,514
Contract Revenue Obligations - CWA	56,955	60,710
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)	20,000	60,473
Airport Special Facilities Revenue Bonds ^(f)	924,460	929,250
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ^(g)	579,053	604,332
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B (h)	21,000	32,000
Subtotal	10,576,640	10,239,649
Total Debt Payable by the City	\$14,172,535	\$14,133,784

- (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 November 30, 2020, total outstanding includes \$118.988 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 November 30, 2020, total outstanding includes \$160.98 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 November 30, 2020
(amounts expressed in thousands)

<u>Purposes</u>	<u>Voter Authorized</u>	<u>Approved by City Council for Issuance as Commercial Paper Notes</u>	<u>Commercial Paper Issued ^(a)</u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
November 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	117,693	48,307	48,307
Public Safety	144,000	144,000	110,486	33,514	33,514
Permanent and General Improvements ^(b)	57,000	57,000	40,201	16,799	16,799
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	\$ 300,088	\$ 101,980	\$ 109,912
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	2,006	77,015	106,994
Public Libraries	123,000	48,082	1,000	47,082	122,000
Low Income Housing	-	-	-	-	\$ -
Total	\$ 495,000	\$ 282,859	\$ 3,006	\$ 279,853	\$ 491,994
Combined Total (2001, 2006, 2012 and 2017 Elections)	\$ 2,306,000	\$ 1,985,877	\$ 1,446,490	\$ 539,387	\$ 859,510

(a) As of November 30, 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, 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 fund's 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.