



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: March 31, 2023

Subject: February 2023 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended February 28, 2023.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$327.3 million for FY2023. This is \$44.5 million lower than the projection of the Finance Department. The difference is due to a \$44.5 million lower revenue projection than the Finance Department. Based on our current projections, the fund balance will be approximately \$152.0 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 decreased by \$4.3 million from the January 2023 report. This decrease is due primarily to lower than anticipated Intergovernmental Revenues that are the result of a \$3.8 million decrease in Municipal Service Fees-TIRZ.

Expenditure estimates increased by \$3 million compared to the January 2023 report primarily as follows:

- Electricity chargebacks increased in various departments by \$4.1 million.
- Security and facility maintenance increased in General Services by \$1.7 million.
- Health benefit savings in various departments resulted in a \$3.3 million decrease.
- Medical supply costs increased by \$325,000.

ENTERPRISE FUNDS

- The Aviation Operating Fund Revenues increased by \$39.1 million primarily due to higher passenger volume, which resulted in a \$34.1 million increase in Concession, Parking, and Other Revenues. In addition, higher interest rates resulted in a \$5.0 million increase in Interest Income. Expenditures increased by \$39.1 million primarily due to a \$31.9 million increase in System Improvement Transfers and a \$6.6 million increase in personnel costs.
- The Convention and Entertainment Revenues increased by \$390,000 due to higher than anticipated Parking Revenues and Interest Income.
- The Combined Utility System Revenues increased by \$612,000 due to the sale of land. Expenditures decreased by \$5.8 million due to delays in hiring and purchasing, as well as a lower Debt Service Transfer for Allen's Creek debt obligations.
- The Stormwater Fund Expenditures decreased by \$9.9 million due to delays in hiring and purchasing.
- The Dedicated Drainage and Street Renewal – Ad Valorem Fund Expenditures decreased by \$8.8 million due to delays in purchasing capital equipment.

**City Council Members
February 2023 Monthly Financial Report**

- The Dedicated Drainage and Street Renewal – METRO Fund Revenues decreased by \$4.6 million due to lower reimbursements from METRO. Expenditures decreased by \$6.3 million due to delays in hiring and delays in contract implementations related to the METRO General Mobility Program.
- The Dedicated Drainage and Street Renewal – Drainage Fund Revenues increased by \$2.3 million primarily due to an increase in drainage charge revenues.

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 February 28, 2023, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	6.82%
Combined Utility System.....	0.00%
Aviation	8.12%
Convention and Entertainment.....	4.07%

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: March 31, 2023

Subject: 8+4 Financial Report

Attached is the 8+4 Financial Report for the period ending February 28, 2023. Fiscal Year 2023 projections are based on eight months of actual results and four months of projections.

General Fund

Our revenue projection is \$52.5 million higher than the Adopted Budget and \$3.3 million lower than the 7+5 Report. The variance from the prior month's projections is due to:

- \$3.8 million decrease in Intergovernmental primarily due to lower than anticipated TIRZ municipal service fees,
- \$358,000 decrease in Direct Interfund Services primarily due to lower chargeback for planning services,
- \$534,000 increase in Miscellaneous/Other primarily due to higher revenues for take-home vehicles and reimbursement for fire fighters redeployment revenues, and
- \$470,000 increase in Municipal Courts Fines and Forfeits due to higher than anticipated moving violation fees and failure to appear fines.

General Fund Revenues (amounts expressed in thousands)

Category	FY2022 Actual	FY23 Adopted Budget	FY23 Current Projection	FY23 Variance Over/(Under)
Property Tax	\$1,244,722	\$1,271,768	\$1,271,768	-
Sales Tax	820,622	806,920	861,753	54,833
Franchise Fees	149,519	147,978	147,535	(443)
Other	493,240	510,215	508,363	(1,852)
Total	\$2,708,103	\$2,736,881	\$2,789,419	52,538

Our expenditure projection is \$29 million higher than the Adopted Budget and \$3 million higher than the 7+5 Report. The variance from the prior month's projections is due to:

- \$4.1 million increase in various departments to reflect higher electricity cost,
- \$1.7 million increase in General Service Department to reflect costs related to security and janitorial contract minimum wage increase,
- \$325,000 increase in Fire to reflect higher medical supply market prices, and
- \$3.3 million decrease in various departments to reflect health benefits savings due to plan/tier changes and lower enrollment.

General Fund Expenditures (amounts expressed in thousands)

Category	FY2022 Actual	FY23 Adopted Budget	FY23 Current Projection	FY23 Variance Over/(Under)
Police	\$954,718	\$988,757	\$990,451	1,694
Fire	537,411	559,069	558,046	(1,023)
Other Departments	726,961	760,831	789,119	28,288
Debt Service/PAYGO	413,731	434,890	434,890	-
Total	\$2,632,821	\$2,743,547	\$2,772,506	28,959

We are currently projecting the ending fund balance of \$372.1 million, which is \$6.3 million lower than the 7+5 Report and 15.9% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

Fund Balance (amounts expressed in thousands)

Category	FY2022 Actual	FY23 Adopted Budget*	FY23 Current Projection	FY23 Variance Over/(Under)
Fund Balance - Beginning of Year	\$281,201	\$311,867	\$356,331	44,464
Changes to Designated Fund Balance	-	(1,143)	(1,143)	-
Budgeted Increase/(Decrease) in Fund Balance	75,282	(6,665)	16,913	23,578
Change in Inventory/Prepaid Items/Imprest Cash	(152)	-	-	-
Fund Balance, End of Year	\$356,331	\$304,058	\$372,101	\$68,042
% of Expenditures Less Debt Service and PAYGO	16.1%	13.2%	15.9%	2.7%

* 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 Enterprise Funds, Special Revenue Funds and other funds from the 7+5 Report.

Aviation

Operating Revenues increased by \$31.9 million due to higher than anticipated concessions for auto rental, ground transportation and retail. Operating Expenses increased by \$9.4 million due higher than anticipated personnel costs to support higher enplanement, custom border patrol contract and smart-cart services to support international arrival, and higher than anticipated police services and natural gas cost. Non-Operating Revenues increased by \$7.3 million due to higher than anticipated interest. As a result, Operating Transfers increased by \$29.8 million.

Combined Utilities System

Operating Expenditures decreased by \$2.5 million mainly due to personnel savings, offset by higher chemical costs and natural gas costs. Non-Operating Revenues increased by \$611,000 due to higher than anticipated land sale. Operating Transfers decreased by \$3.2 million due to delays in vehicle purchases and lower debt obligation for Allen's Creek.

Dedicated Drainage & Street Renewal Fund – Ad Valorem Tax Fund

Expenditures decreased by \$8.8 million mainly due to delays in vehicle purchases.

Dedicated Drainage & Street Renewal Fund – Drainage Charge Fund

Revenues increased by \$2.4 million mainly in drainage charge revenue due to higher impervious surface and higher than anticipated interest on pooled investments.

Dedicated Drainage & Street Renewal Fund – Metro ET AL Fund

Revenues decreased by \$4.6 million due to lower reimbursement from Metro Mobility Program to cover street and traffic operating and maintenance costs. Expenditures decreased by \$6.3 million due to contract implementation delays for concrete panel replacement, pavement marking and traffic signal maintenance, and personnel savings.

Storm Water

Expenditures decreased by \$9.9 million mainly due to delays in vehicle purchases and personnel savings.

Health Benefits Fund

Revenues decreased by \$14.6 million mainly due to plan/tier changes and lower enrollment. Expenditures decreased by \$15.5 million due to lower than anticipated claims.

Workers' Compensation

Revenues and Expenditures decreased by \$6.3 million due to lower than anticipated claims.

Asset Forfeiture Fund

Revenues increased by \$1.2 million due to higher than anticipated confiscations.

Auto Dealers Fund

Revenues increased by \$2.7 million due to higher than anticipated impounded vehicles and miscellaneous revenue for towing fees.

BARC Fund

Expenditures decreased by \$755,000 due to savings in personnel, supplies and services.

Building Inspection Fund

Revenues increased by \$4.4 million due to higher than anticipated permit activities. Expenditures decreased by \$1.2 million due to delays in vehicle purchases and personnel savings.

Cable TV Fund

Revenues decreased by \$644,000 in Public Education Government (PEG) contributions. Expenditures decreased by \$505,000 mainly due to savings in personnel and services.

Essential Public Health Services Fund

Expenditures decreased by \$4.3 million mainly due to personnel savings.

Houston Emergency Center Fund

Revenues decreased by \$1.1 million due to lower than anticipated reimbursement for 911 staff. Expenditures decreased by \$2.9 million due to personnel savings.

Local Truancy Prevention and Diversion Fund

Expenditures decreased by \$610,000 due to grant-funded personnel transfer to General Fund as a result of a reduction in grant funding.

Maintenance Renewal and Replacement Fund

Expenditures increased by \$1.7 million due to higher than anticipated facility maintenance services.

ParkHouston Special Revenue Fund

Expenditures decreased by \$1.1 million due to personnel savings.

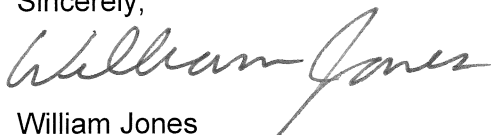
Planning & Development Special Revenue Fund

Expenditures decreased by \$3.2 million mainly due to personnel savings.

Police Special Services Fund

Expenditures decreased by \$1.5 million due to savings in supplies and services.

Sincerely,



William Jones
Director of Finance





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

Finance - Major Variances from Adopted Budget

<u>Revenues</u>		Variance Over/(Under)*
Month Reported	Revenue Detail	
September	Intergovernmental	
	Decrease to reflect lower than anticipated Charity Care Program reimbursement (previously known as Ambulance Supplemental Payment Program - ASPP)	(4,448)
	Decrease due to a change in the funding mechanism associated with the 1115 Health Waiver Program, now replaced with the Public Health Provider - Charity Care Program (PHP-CCP)	(2,531)
	Increase in ARPA revenue loss for the renovation of Jones Hall	2,500
	Increase in eligible reimbursement to healthcare provider under the CARES Act Provider Relief Fund attributable to COVID-19	488
November	Charges for Services	
	Decrease to reflect the newly created Container Lease Fund	(4,500)
December	Charges for Services	
	Increase mainly due to higher than anticipated ambulance fees	935
	Direct Interfund Services	
	Increase due to higher than anticipated reimbursement for police airport services	1,500
	Miscellaneous/Other	
	Increase due to higher than anticipated reimbursement for natural disaster from Texas Intrastate Fire Mutual Aid System (TFMAS)	300
	Other Adjustments	(229)
January	Sales Tax	
	Increase due to higher than anticipated sales tax receipts	54,833
	Other Taxes	
	Increase due to higher than anticipated mixed beverage tax receipts	3,213
	Interest	
	Increase due to higher than anticipated cash receipts	3,755
February	Intergovernmental	
	Decrease primarily due to lower than anticipated TIRZ municipal service fees	(3,818)
	Direct Interfund Services	
	Decrease mainly due to lower chargeback for planning services	(358)
	Municipal Courts Fines and Forfeits	
	Increase due to higher than anticipated moving violation fees and failure to appear fines	470
	Miscellaneous/Other	
	Increase mainly due to higher revenues for take home vehicles and reimbursement for fire fighters redeployment	534
	Other Adjustments	(104)
	Total Revenues	52,540
	Fund Balance	
	Additional Beginning Fund Balance	44,464
	Total Financial Resources	97,004

<u>Expenditures</u>		
Month Reported	Expenditure Detail	
September	Public Safety	
	Decrease in Fire to reflect billing collection fee related to lower than anticipated Charity Care Program reimbursement	(356)
December	Increase in Police to reflect police overtime for traffic control at George Bush International Airport	1,500
February	Increase in Fire to reflect higher medical supply market prices	325
	Total Public Safety	1,469
September	Other Adjustments	
	Increase in Solid Waste Department to address citywide Illegal Dumping and Bulk Waste Collection Programs	4,525
	Increase in General Government for the renovation of Jones Hall	2,500
	Increase in Houston Health Department to reflect Monkeypox wastewater testing and costs associated with the Habitability Program	974
	Increase in Administration and Affairs Department due to higher volume of spay and neuter at BARC animal shelters	459
	Increase in Planning Department to support the Vision Zero Program and Equity Analysis and Program Development	254
	Increase in Houston Emergency Center to compensate for the revenue loss from the State for the Emergency Management Performance Grant (EMPG)	250
	Decrease in Houston Health Department due to a change in funding mechanism associated with the 1115 Waiver Program, now replaced with the Public Health Provider - Charity Care Program (PHP-CCP)	(2,531)
November	Decrease in Solid Waste Department to reflect the newly created Container Lease Fund	(3,582)
December	Increase in General Government to reflect Ruffino Stormwater detention project	5,281
	Increase in City Council to reflect prior year unutilized Council District Service Funds	3,258
	Increase in Solid Waste Department primarily due to higher than anticipated temporary personnel services, Rubicon vehicle tracking services, and Code Enforcement team to support the Illegal Dumping program	2,874
	Increase in Finance Department for procurement restructuring and Legal - Finance consolidation	1,960
	Increase in Parks and Recreation Department to support the 50/50 Park Partners Initiative	1,843
	Increase in Houston Health Department for Center for Transformative Health Initiative and Credible Messenger Program	1,100
	Increase in Municipal Courts Department for personnel realignment and security contract escalation	615
	Increase in various departments to reflect unspent City Council funding from prior year	423
Decrease in Legal Department due to Legal - Finance consolidation	(445)	
January	Increase in General Government to reflect higher Limited Purpose Annexation payments as a result of higher sales tax projection	5,017



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

Finance - Major Variances from Adopted Budget

February	Increase in various departments to reflect interfund electricity and interfund natural gas chargeback overage	4,818
	Increase in General Service Department to reflect costs related to security and janitorial contract minimum wage increases	1,730
	Increase in various departments to reflect interfund fleet chargeback overage	1,250
	Decrease in various departments to reflect health benefits savings due to plan/tier changes and lower enrollment	(3,319)
	Decrease in various departments to reflect IT chargeback savings	(976)
	Decrease in various departments to reflect interfund insurance savings	(464)
	Decrease in various departments to reflect interfund HR client services savings	(423)
	Decrease in Human Resource Department due to personnel savings for Hire Houston Youth (HHY) Program	(284)
	Other Adjustments	384
Total Other Adjustments		27,492
Total Expenditures		28,961

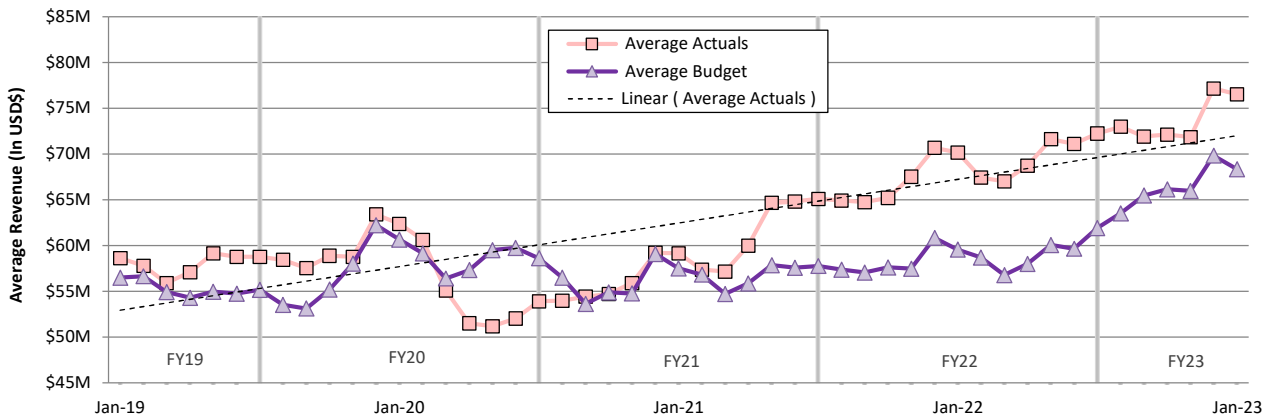
**Total may reflect slight variances due to rounding.*



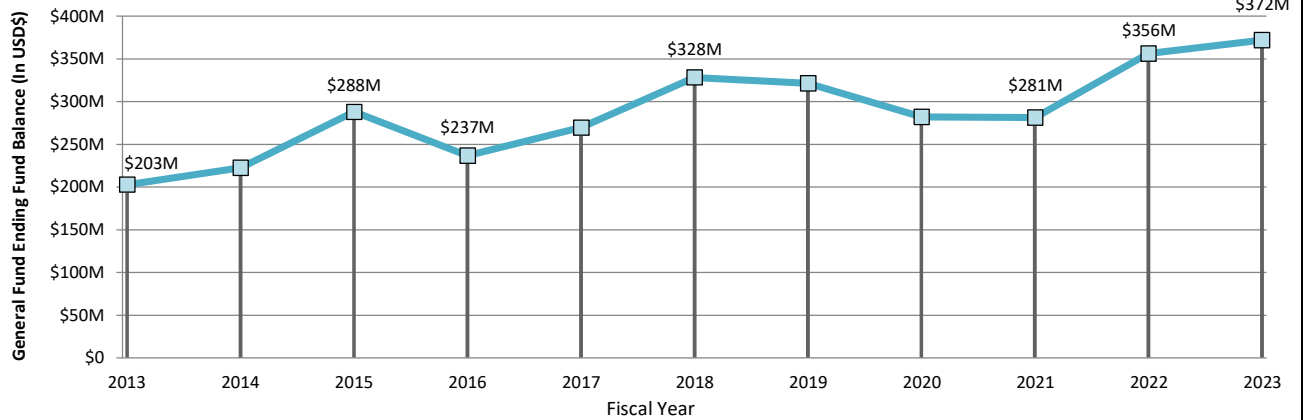
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

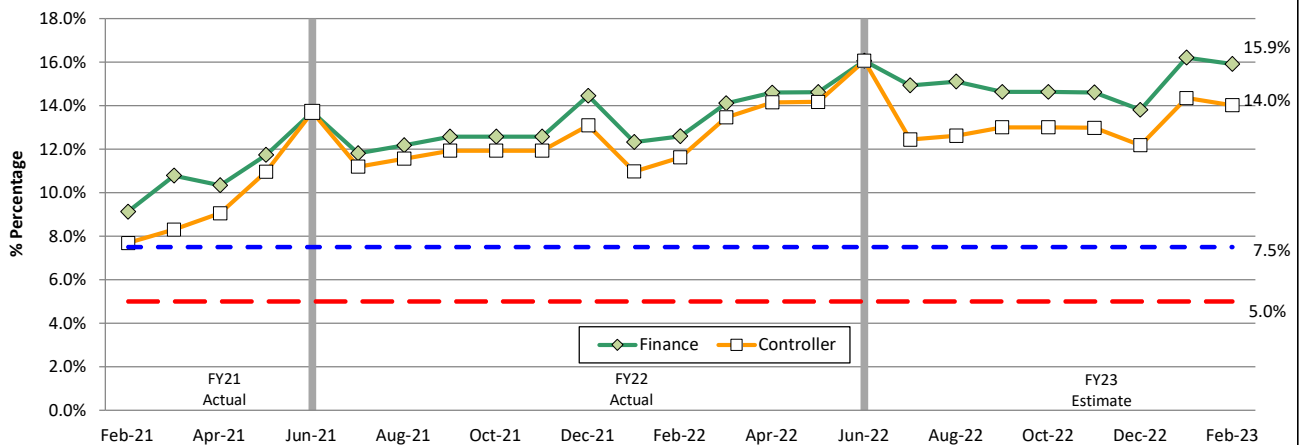
Sales Tax - Three-month Rolling Average



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 February 28, 2023
 (amounts expressed in thousands)

Actual YTD
 Current Budget

	FY2023						Controller - Finance Variance	Finance	Controller
	FY2022 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD			
Revenues									
General Property Taxes	1,244,722	1,271,768	1,271,768	1,271,768	1,271,768	1,426,591	-		✓
Industrial Assessments	24,086	24,393	24,393	22,000	24,393	455	(2,393)		✓
Sales Tax	820,622	806,920	806,920	830,000	861,753	556,270	(31,753)		✓
Other Taxes	21,585	20,743	20,743	22,000	23,956	11,666	(1,956)		✓
Electric Franchise	95,801	95,981	95,981	95,000	95,767	63,714	(767)		✓
Telephone Franchise	19,481	17,795	17,795	17,000	17,795	9,054	(795)		✓
Gas Franchise	13,084	13,056	13,056	13,000	13,056	8,703	(56)		✓
Other Franchise	21,153	21,146	21,146	21,000	20,917	10,720	83		✓
Licenses and Permits	32,988	33,051	33,051	33,000	33,051	22,309	(51)		✓
Intergovernmental	200,714	217,823	217,823	210,013	210,013	182,374	-		✓
Charges for Services	75,292	75,413	70,913	68,639	72,071	46,301	(3,432)		✓
Direct Interfund Services	60,475	65,855	65,855	66,997	66,997	41,633	-		✓
Indirect Interfund Services	25,235	22,718	22,718	22,619	22,619	13,658	-		✓
Municipal Courts Fines and Forfeits	16,752	15,664	15,664	15,000	16,134	10,723	(1,134)		✓
Other Fines and Forfeits	3,434	3,206	3,206	3,000	3,192	1,762	(192)		✓
Interest	4,659	4,704	4,704	8,000	8,459	4,207	(459)		✓
Miscellaneous/Other	15,711	12,756	12,756	12,000	13,588	6,649	(1,588)		✓
Total Revenues	2,695,794	2,722,992	2,718,492	2,731,036	2,775,529	2,416,789	(44,493)		✓
Expenditures									
Administration & Regulatory Affairs	29,544	32,407	32,407	33,103	33,103	18,204	-		✓
City Council	11,770	13,985	13,985	17,222	17,222	6,037	-		✓
City Secretary	834	915	915	924	924	530	-		✓
Controller	8,320	8,955	8,955	8,807	8,807	5,317	-		✓
Finance	16,780	20,835	21,358	23,035	23,035	12,043	-		✓
Fire	537,411	559,069	559,069	558,046	558,046	362,806	-		✓
General Services	41,497	42,151	42,151	45,164	45,164	23,448	-		✓
Housing and Community Development	436	412	412	876	876	527	-		✓
Houston Emergency Center	9,794	9,820	9,820	10,070	10,070	4,910	-		✓
Houston Health Department	59,575	65,625	65,625	63,522	63,522	39,092	-		✓
Houston Public Works	22,436	22,725	22,725	25,771	25,771	15,270	-		✓
Human Resources	2,717	1,500	1,500	1,216	1,216	539	-		✓
Legal	15,345	19,981	19,536	19,243	19,243	11,689	-		✓
Library	41,358	50,342	50,353	50,346	50,346	27,409	-		✓
Mayor's Office	7,872	8,160	8,164	8,146	8,146	5,016	-		✓
Municipal Courts	27,734	29,958	29,958	30,448	30,448	17,258	-		✓
Neighborhoods	11,184	12,611	12,611	12,630	12,630	7,395	-		✓
Office of Business Opportunity	3,516	5,482	5,482	5,423	5,423	2,814	-		✓
Parks and Recreation	72,089	86,630	86,771	89,653	89,653	48,696	-		✓
Planning and Development	3,553	3,925	3,925	4,157	4,157	2,072	-		✓
Police	954,718	988,757	988,905	990,451	990,451	634,092	-		✓
Solid Waste Management	96,397	95,611	92,029	100,084	100,084	55,595	-		✓
Total Departmental Expenditures	1,974,880	2,079,856	2,076,656	2,098,337	2,098,337	1,300,759	-		✓
General Government	244,210	228,801	228,419	239,279	239,279	136,525	-		✓
Total Expenditures Other Than Debt	2,219,090	2,308,657	2,305,075	2,337,616	2,337,616	1,437,284	-		✓
Captured Revenue Transfer to DDSRF	74,995	76,179	76,179	76,179	76,179	-	-		✓
Debt Service Transfer	338,736	358,711	358,711	358,711	358,711	-	-		✓
Total Expenditures and Other Uses	2,632,821	2,743,547	2,739,965	2,772,506	2,772,506	1,437,284	-		✓
Net Current Activity	62,973	(20,554)	(21,472)	(41,469)	3,023	979,505	(44,492)		✓
Other Financing Sources (Uses)									
Transfers from Other Funds	8,562	10,585	10,585	10,585	10,585	4,876	-		✓
Sale of Capital Assets	3,747	3,304	3,304	3,305	3,305	1,811	-		✓
Total Other Financing Sources (Uses)	12,309	13,889	13,889	13,890	13,890	6,687	-		✓
Fund Balances									
Fund Balance - Beginning of Year	281,201	356,331	356,331	356,331	356,331	356,331	-		✓
Changes to Designated Fund Balance*	-	(1,143)	(1,143)	(1,143)	(1,143)	-	-		✓
Budgeted Increase/(Decrease) in Fund Balance	75,282	(6,665)	(7,583)	(7,583)	(7,583)	986,192	-		✓
Change in Inventory/Prepaid Items/Imprest Cash	(152)	-	-	-	-	-	-		✓
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(19,996)	24,496	-	(44,492)		✓
Fund Balance, End of Year***	356,331	348,523	347,605	327,609	372,101	1,342,523	(44,492)		✓

*The total designation for the Budget Stabilization Fund is approximately \$18.1 million. In FY2022, \$10 million was replenished to the Budget Stabilization Fund from the COVID-19 Disaster Fund (Fund 5306) and the Disaster Recovery fund (Fund 5303) for Winter Storm Uri. The remaining \$5 million from Winter Storm Uri will be fully replenished in 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 \$175,321 based on current projections. The City will be \$152,287 above 7.5% based on the Controller's Projections for FY2023.

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.



Fund Summary - Other Funds
 For the period ended February 28, 2023
 (amounts expressed in thousands)

	Beginning of FY2023 Fund Balance	Revenues*				Finance Projection	Finance Projection	Finance	Controller
		FY2022 Actual	FY2023 Current Budget	FY2023 Actual YTD	Controller's Projection				
Enterprise									
Aviation		490,028	516,719	367,515	555,920	555,920	✓	✓	
Convention and Entertainment Facilities		91,279	102,030	74,897	102,419	102,419	✓	✓	
Combined Utility System		1,454,025	1,502,615	1,114,408	1,643,569	1,643,569	✓	✓	
DDSRF-Ad Valorem**	95,296	75,415	77,079	776	77,117	77,117	✓	✓	
DDSRF-Drainage Charge**	149,554	122,794	113,417	81,074	116,044	116,044	✓	✓	
DDSRF-Metro ET AL**	1,977	75,431	84,979	33,869	78,539	78,539	!	!	
Storm Water**	8,922	61,910	65,074	30,855	64,799	64,799	✓	✓	
Risk Management									
Health Benefits	20,566	401,571	433,383	274,280	419,114	419,114	✓	✓	
Long-Term Disability	8,552	797	1,315	914	1,357	1,357	✓	✓	
Property and Casualty	-	40,698	56,898	10,330	56,902	56,902	✓	✓	
Workers' Compensation	-	37,592	45,504	20,714	38,237	38,237	!	!	
Special Revenue									
Asset Forfeiture Fund	5,619	3,749	2,042	3,324	4,281	4,281	✓	✓	
Auto Dealers Special Revenue Fund	6,993	13,602	8,573	7,537	11,280	11,280	✓	✓	
BARC Special Revenue Fund	1,836	12,248	12,395	6,375	12,983	12,983	✓	✓	
Bayou Greenway 2020 Fund	1,487	1,032	1,357	655	1,061	1,061	✓	✓	
Building Inspection Special Fund	18,502	92,215	91,516	65,497	97,308	97,308	✓	✓	
Cable Television Special Fund	5,918	4,408	4,445	1,573	3,801	3,801	✓	✓	
Child Safety Fund	-	3,269	3,361	1,853	3,189	3,189	✓	✓	
Container Lease Fund	-	-	4,500	2,778	4,508	4,508	✓	✓	
Contractors Responsibility Fund	1,415	976	775	643	775	775	✓	✓	
Essential Public Health Services Fund	33,280	24,186	20,582	15,682	20,933	20,933	✓	✓	
Forensic Transition Special Fund	18	516	373	159	339	339	✓	✓	
Health Special Revenue Fund	3,992	5,194	7,807	4,408	8,611	8,611	✓	✓	
Historic Preservation Fund	1,844	206	210	154	228	228	✓	✓	
Houston Emergency Center Fund	4,402	25,422	29,101	14,810	28,082	28,082	✓	✓	
Houston Transtar Center Fund	3,956	2,513	2,559	1,239	2,917	2,917	✓	✓	
Laboratory Operations & Maintenance Fund	286	462	551	314	551	551	✓	✓	
Local Truancy Prevention & Diversion Fund	807	639	595	448	619	619	✓	✓	
Maintenance Renewal & Replacement Fund	4,515	31,640	32,431	16,389	32,227	32,227	✓	✓	
Municipal Court Building Security Fund	382	583	553	418	570	570	✓	✓	
Municipal Court Technology Fee Fund	1,792	816	795	566	717	717	✓	✓	
Municipal Jury Fund	22	11	10	8	11	11	✓	✓	
Parks Golf Special Fund	1,776	7,452	7,799	4,399	7,483	7,483	✓	✓	
ParkHouston Special Revenue Fund	2,203	18,228	19,840	11,137	20,110	20,110	✓	✓	
Parks Special Revenue Fund	2,393	3,086	3,019	2,293	3,304	3,304	✓	✓	
Planning & Development Special Rev. Fund	8,676	11,247	10,701	6,505	10,701	10,701	✓	✓	
Police Special Services Fund	8,187	8,601	7,926	3,702	8,152	8,152	✓	✓	
Recycling Revenue Fund	5,585	6,507	4,276	497	4,485	4,485	✓	✓	
Special Waste Transportation & Inspection Fund	1,288	4,603	4,629	3,037	4,629	4,629	✓	✓	
Swimming Pool Safety Fund	1,347	1,488	1,494	899	1,494	1,494	✓	✓	
Tourism Promotion Special Revenue Fund	3,673	18,060	20,784	9,404	20,802	20,802	✓	✓	

* 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 February 28, 2023
 (amounts expressed in thousands)

	Expenditures*					Net Current Activity (Proj.)	End of FY2023 Fund Balance (Proj.)	Finance	Controller
	FY2022 Actual	FY2023 Current Budget	FY2023 Actual YTD	Controller's Projection	Finance Projection				
Enterprise									
Aviation	416,442	516,719	284,621	555,920	555,920	-		⚠	⚠
Convention and Entertainment Facilities	96,599	111,870	74,683	111,870	111,870	(9,451)		✓	✓
Combined Utility System	1,215,965	1,613,473	863,793	1,584,626	1,584,626	58,943		✓	✓
DDSRF-Ad Valorem**	62,918	117,012	56,839	108,200	108,200	(31,083)	64,213	✓	✓
DDSRF-Drainage Charge**	81,721	112,713	43,470	112,573	112,573	3,471	153,025	✓	✓
DDSRF-Metro ET AL**	75,515	86,469	40,238	77,292	77,292	1,247	3,224	✓	✓
Storm Water**	60,266	73,495	30,902	61,636	61,636	3,163	12,085	✓	✓
Risk Management									
Health Benefits	402,359	427,766	254,767	412,266	412,266	6,848	27,414	✓	✓
Long-Term Disability	(6,062)	1,553	674	1,101	1,101	256	8,808	✓	✓
Property and Casualty	40,698	56,898	13,169	56,902	56,902	-	-	✓	✓
Workers' Compensation	37,592	45,504	21,433	38,237	38,237	-	-	✓	✓
Special Revenue									
Asset Forfeiture Fund	1,909	5,568	2,761	5,621	5,621	(1,340)	4,279	✓	✓
Auto Dealers Special Revenue Fund	8,262	9,743	6,267	9,743	9,743	1,537	8,530	✓	✓
BARC Special Revenue Fund	12,586	13,570	8,315	13,274	13,274	(291)	1,545	✓	✓
Bayou Greenway 2020 Fund	879	1,241	610	1,225	1,225	(164)	1,323	✓	✓
Building Inspection Special Fund	96,441	102,990	64,271	99,263	99,263	(1,955)	16,547	✓	✓
Cable Television Special Fund	3,682	6,404	1,724	5,899	5,899	(2,098)	3,820	✓	✓
Child Safety Fund	3,795	3,361	1,327	3,189	3,189	-	-	✓	✓
Container Lease Fund	-	3,582	513	3,554	3,554	954	954	✓	✓
Contractors Responsibility Fund	1,494	1,205	498	1,205	1,205	(430)	985	✓	✓
Essential Public Health Services Fund	12,161	18,933	7,688	14,636	14,636	6,297	39,577	✓	✓
Forensic Transition Special Fund	519	373	209	339	339	-	18	✓	✓
Health Special Revenue Fund	5,975	9,570	4,441	9,519	9,519	(908)	3,084	✓	✓
Historic Preservation Fund	124	475	57	475	475	(247)	1,597	✓	✓
Houston Emergency Center Fund	26,005	32,161	17,716	29,246	29,246	(1,164)	3,238	✓	✓
Houston Transtar Center Fund	2,390	3,427	1,431	3,004	3,004	(87)	3,869	✓	✓
Laboratory Operations & Maintenance Fund	455	567	195	567	567	(16)	270	✓	✓
Local Truancy Prevention & Diversion Fund	608	990	472	380	380	239	1,046	✓	✓
Maintenance Renewal & Replacement Fund	30,400	33,981	14,932	35,652	35,652	(3,425)	1,090	✓	✓
Municipal Court Building Security Fund	504	661	193	515	515	55	437	✓	✓
Municipal Court Technology Fee Fund	876	1,287	822	1,184	1,184	(467)	1,325	✓	✓
Municipal Jury Fund	-	-	-	-	-	11	33	✓	✓
Parks Golf Special Fund	7,087	8,033	4,910	7,998	7,998	(515)	1,261	✓	✓
ParkHouston Special Revenue Fund	18,139	20,738	7,357	19,674	19,674	436	2,639	✓	✓
Parks Special Revenue Fund	2,140	3,300	1,134	3,294	3,294	10	2,403	✓	✓
Planning & Development Special Rev. Fund	9,585	11,882	5,078	8,678	8,678	2,023	10,699	✓	✓
Police Special Services Fund	11,057	10,933	6,125	9,422	9,422	(1,270)	6,917	✓	✓
Recycling Revenue Fund	2,179	4,168	435	4,168	4,168	317	5,902	✓	✓
Special Waste Transportation & Inspection Fund	5,151	5,351	2,230	5,351	5,351	(722)	566	✓	✓
Swimming Pool Safety Fund	1,296	2,514	991	2,514	2,514	(1,020)	327	✓	✓
Tourism Promotion Special Revenue Fund	17,965	21,122	10,545	21,122	21,122	(320)	3,353	✓	✓

* 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 February 28, 2023
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY23	Draws Month	Refunded FY23	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i><u>Voter Authorized 2001; 2006; 2012 and 2017 Elections</u></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	30.00	0.00	0.00	41.00	84.00
Series H-2	20.00	0.00	0.00	26.00	74.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	48.70	0.00	0.00	26.30	73.70
Series E2- Equipment & Capital	5.00	0.00	40.00	70.00	0.00
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	200.00	0.00
Total General Obligation	103.70	0.00	40.00	793.30	231.70
Combined Utility System					
Series B-1	0.00	0.00	0.00	100.00	0.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	0.00	0.00	0.00	75.00	0.00
Series B-4	0.00	0.00	0.00	100.00	0.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
Total Combined Utility System	0.00	0.00	0.00	700.00	0.00
Airport System					
Series A&B	98.00	0.00	0.00	67.00	283.00
Total Airport System	98.00	0.00	0.00	67.00	283.00
Convention & Entertainment					
Series A	0.00	0.00	6.00	55.00	20.00
Series B	0.00	0.00	0.00	49.00	1.00
Total Convention and Entertainment	0.00	0.00	6.00	104.00	21.00
Totals	\$201.70	\$0.00	\$46.00	\$1,664.30	\$535.70

City of Houston, Texas
Total Outstanding Debt
For the period end February 28, 2023
(amounts expressed in thousands)

	February 28, 2023	February 28, 2022
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	1,682,020	1,878,238
Commercial Paper Notes ^(b)	231,700	114,300
Pension Obligations	1,469,410	1,497,630
Certificates of Obligations	12,365	13,680
Subtotal	3,395,495	3,503,848
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	6,194,825	6,453,210
Combined Utility System Commercial Paper Notes ^(c)	0	-
Water and Sewer System Revenue Bonds ^(d)	131,397	141,103
Contract Revenue Obligations - CWA	44,570	48,870
Combined Utility System Subordinate Lien	432,490	445,115
Airport System		
Airport System Subordinate Lien	2,055,965	2,133,665
Airport System Sr. Lien Commercial Paper Notes ^(e)	283,000	136,000
Airport Special Facilities Revenue Bonds ^(f)	1,144,935	1,164,620
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ^(g)	515,971	545,618
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B ^(h)	21,000	27,000
Subtotal	10,824,153	11,095,201
Total Debt Payable by the City	\$14,219,648	\$14,599,049

- (a) In November 2001, voters authorized \$776 million in tax bonds. In November 2006, voters authorized \$625 million in tax bonds. In November 2012, voters authorized \$410 million in tax bonds. In November 2017, voters authorized \$495 million in tax bonds.
- (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: \$200 million.
- (c) The City has authorized \$700 million in Combined Utility System Commercial Paper Notes.
- (d) As of February 28, 2023, total outstanding includes \$97.05 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 February 28, 2023, total outstanding includes \$159.34 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 February 28, 2023
(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	<u>776,000</u>	<u>776,000</u>	<u>773,300</u>	<u>2,700</u>	<u>2,700</u>
November 2006 Election					
Streets, Bridges, Traffic Control ^(c)	\$ 320,000	\$ 219,950	\$ 97,248	\$ 122,702	\$ 222,752
Parks and Recreation	55,000	55,000	55,000	-	-
Public Safety	135,000	135,000	135,000	-	-
Permanent and General Improvements ^(b)	60,000	60,000	60,000	-	-
Public Libraries	37,000	37,000	37,000	-	-
Low Income Housing	18,000	18,000	10,731	7,269	7,269
Total	<u>\$ 625,000</u>	<u>\$ 524,950</u>	<u>\$ 394,979</u>	<u>\$ 129,971</u>	<u>\$ 230,021</u>
November 2012 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	166,000	142,868	23,132	23,132
Public Safety	144,000	144,000	144,000	0	0
Permanent and General Improvements ^(b)	57,000	57,000	51,857	5,143	5,143
Public Libraries	28,000	28,000	28,000	0	0
Low Income Housing	15,000	10,188	4,808	5,380	10,192
Total	<u>\$ 410,000</u>	<u>\$ 405,188</u>	<u>\$ 371,533</u>	<u>\$ 33,655</u>	<u>\$ 38,467</u>
November 2017 Election					
Streets, Bridges, Traffic Control	\$ -	-	\$ -	\$ -	\$ -
Parks and Recreation	104,000	53,918	-	53,918	104,000
Public Safety	159,000	159,000	36,880	122,120	122,120
Permanent and General Improvements ^(b)	109,000	92,634	57,494	35,140	51,506
Public Libraries	123,000	52,799	31,784	21,015	91,216
Low Income Housing	-	-	-	-	-
Total	<u>\$ 495,000</u>	<u>\$ 358,351</u>	<u>\$ 126,158</u>	<u>\$ 232,193</u>	<u>\$ 368,842</u>
Combined Total (2001, 2006, 2012 and 2017 Elections)	<u>\$ 2,306,000</u>	<u>\$ 2,064,489</u>	<u>\$ 1,665,970</u>	<u>\$ 398,519</u>	<u>\$ 640,030</u>

(a) As of February 28, 2023

(b) Includes Public Health and Solid Waste Management

(c) FIF Loan Addition: PIB2021D \$10,100 and PIB2021E \$8,583.

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.

Container Lease Fund (2313)

The fund was created in FY2023 and is administered by the Solid Waste Department. This fund was created to receive the revenues from container lease fees which are to be used exclusively for both black and green containers purchase and maintenance, parts, and tools replacement, rolling stock, and personnel to support deliveries in the four solid waste operations quadrants.

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.

