OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

CHRIS HOLLINS

To: Mayor John Whitmire
City Council Members

From: Chris Hollins
City Controller

Date: January 3, 2025

Subject: November 2024 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended November 30, 2024.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of $344.2 million for FY2025. This is $17.6 million lower than the projection of the Finance Department. The difference is due to a lower revenue projection than the Finance Department. Based on our current projections, the fund balance will be approximately $154.8 million above the City's target of holding 7.5 percent of total expenditures, excluding debt service and Pay-As-You Go (PAYGO), in reserve.

Our revenue and expenditure projections are unchanged from the October 2024 report.

ENTERPRISE FUNDS

We are projecting no changes from the previous month's amounts in the Combined Utility System Fund, Aviation Operating Fund, Convention and Entertainment Operating Fund, the Storm Water Fund, or the other Dedicated Drainage and Street Renewal Funds.

COMMERCIAL PAPER AND BONDS

The City's practice has been to maintain no more than 20 percent of the total outstanding debt for each type of debt in a variable rate structure. As of November 30, 2024, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	1.21%
Combined Utility System	0.00%
Aviation	0.00%
Convention and Entertainment	4.01%

Signature on following page.

Mayor John Whitmire
City Council Members
November 2024 Monthly Financial Report

Respectfully submitted,

Chris Hollins
City Controller

CITY OF HOUSTON
Finance Department

John Whitmire
Mayor

Melissa Dubowski
Chief Business Officer/Director of Finance
P.O. Box 1562
Houston, Texas 77251-1562

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To: Mayor John Whitmire
City Council Members

Date: January 3, 2025

Subject: 5+7 Financial Report

Attached is the 5+7 Financial Report for the period ending November 30, 2024. Fiscal Year 2025 projections are based on five months of actual results and seven months of projections.

General Fund

Our revenue projection is $15.7 million lower than the Adopted Budget and remains unchanged from the 4+8 Report.

General Fund Revenues (amounts expressed in thousands)

Category	FY2024 Actual	FY25 Adopted Budget	FY25 Current Projection	FY25 Variance Over/(Under)
Property Tax	$1,365,607	$1,427,475	$1,381,231	(46,244)
Sales Tax	883,132	893,382	893,382	-
Franchise Fees	149,152	150,545	150,545	-
Other	580,081	382,740	413,323	30,584
Total	**$2,977,972**	**$2,854,142**	**$2,838,482**	**(15,660)**

Our expenditure projection is $3.9 million lower than the Adopted Budget and remains unchanged from the 4+8 Report.

General Fund Expenditures (amounts expressed in thousands)

Category	FY2024 Actual	FY25 Adopted Budget	FY25 Current Projection	FY25 Variance Over/(Under)
Police	$1,017,473	$1,043,608	$1,052,626	9,018
Fire	585,369	636,191	638,952	2,761
Other Departments	817,698	850,232	834,552	(15,679)
Debt Service/PAYGO	475,303	516,397	516,397	-
Total	**$2,895,843**	**$3,046,428**	**$3,042,527**	**(3,900)**

We are currently projecting the ending fund balance of $361.8 million, which is $47.8 million higher than the 4+8 Report and 14.3% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

Fund Balance (amounts expressed in thousands)

Category	FY2024 Actual	FY25 Adopted Budget*	FY25 Current Projection	FY25 Variance Over/(Under
Fund Balance - Beginning of Year	$485,382	$467,776	$566,720	98,944
Changes to Designated Fund Balance	(1,327)	(887)	(887)	-
Budgeted Increase/(Decrease) in Fund Balance	82,129	(192,286)	(204,045)	(11,759)
Change in Inventory/Prepaid Items/Imprest Cash	536	-	-	-
Fund Balance, End of Year	**$566,720**	**$274,603**	**$361,788**	**$87,185**
% of Expenditures Less Debt Service and PAYGO	23.4%	10.9%	14.3%	3.5%

** 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 Enterprise Funds, Special Revenue Funds and other funds from the 4+8 Report.

Sincerely,

DocuSigned by:

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Melissa Dubowski
Director of Finance

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

Finance - Major Variances from Adopted Budget

Revenues

Month Reported	Revenue Detail	Variance Over/(Under)*
July	**Sale of Capital Assets**	
	Increase to reflect higher than anticipated land sales	2,240
August	**Direct Interfund Services**	
	Increase to reflect higher chargeback for police airport services	850
	Other Adjustments	32
October	**General Property Taxes**	
	Decrease due to lower than anticipated taxable value	(46,244)
	Other Taxes	
	Decrease due to lower than anticipated mixed beverage tax receipts	(941)
	Intergovernmental	
	Increase due to reimbursement from Metro for traffic enforcement	25,671
	Decrease due to lower than anticipated Charity Care Program reimbursement	(523)
	Miscellaneous/Other	
	Increase due to anticipated refund from Houston First Corporation for bridge lighting	2,660
	Sales of Capital Assets	
	Increase due to higher than anticipated land sales	595
	Total Revenues	**(15,660)**
	Fund Balance	
	Additional Beginning Fund Balance	98,944
	Total Financial Resources	**83,284**

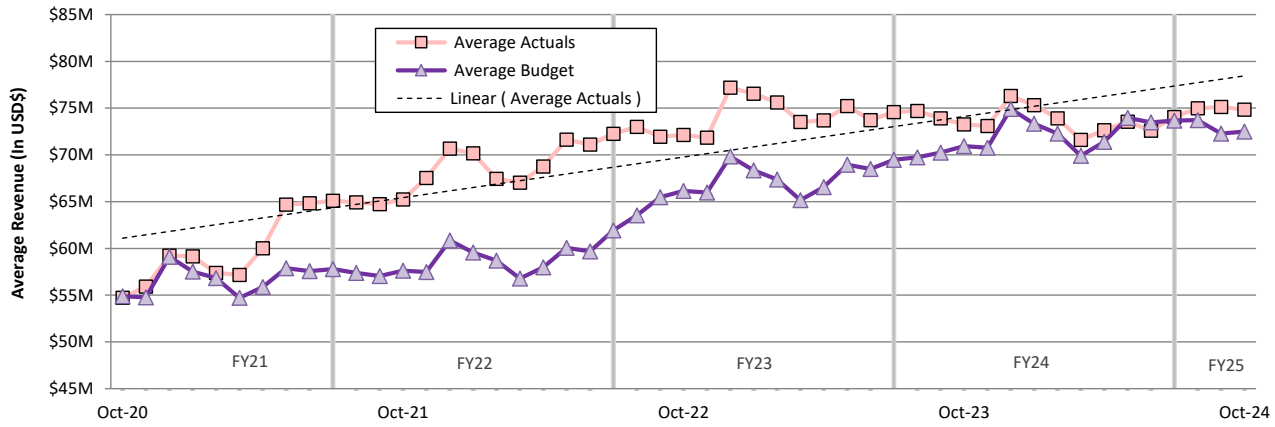
Expenditures

Month Reported	Expenditure Detail	
August	**Public Safety**	
	Increase in Police Department to reflect cadet salary increase and incentives, and police overtime for traffic control at George Bush International Airport	5,384
October	Increase in Fire Department for ETHAN Health LGC funding	2,475
	Increase in Police Department for overtime crime reduction initiative	1,000
	Total Public Safety	**8,859**
August	**Other Adjustments**	
	Increase in Houston Health Department for Credible Messenger & Community Violence program	2,254
	Increase in Houston Public Library for Mobile Technology Library program	501
September	Increase in General Government to reflect funding for Housing Navigation Center operations	3,500
	Increase in Administration and Regulatory Affairs Department due to a transfer to BARC Fund for spay and neuter surgeries	563
October	Decrease in Houston Public Works due to Interfund Electricity expense transfer to DDSRF-Metro Et Al	(21,835)
	Decrease in General Government for election savings	(3,000)
	Increase in various departments to reflect the HOPE Meet and Confer Agreement	11,387
	Decrease in General Government to cover the HOPE Meet and Confer Agreement	(11,387)
	Increase in City Council to reflect prior year unutilized Council District Service Funds	3,520
	Increase in Solid Waste Management Department for vehicle tracking routing and performance	980
	Increase in various departments to reflect unspent City Council funds from prior year	758
	Total Other Adjustments	**(12,759)**
	Total Expenditures	**(3,900)**

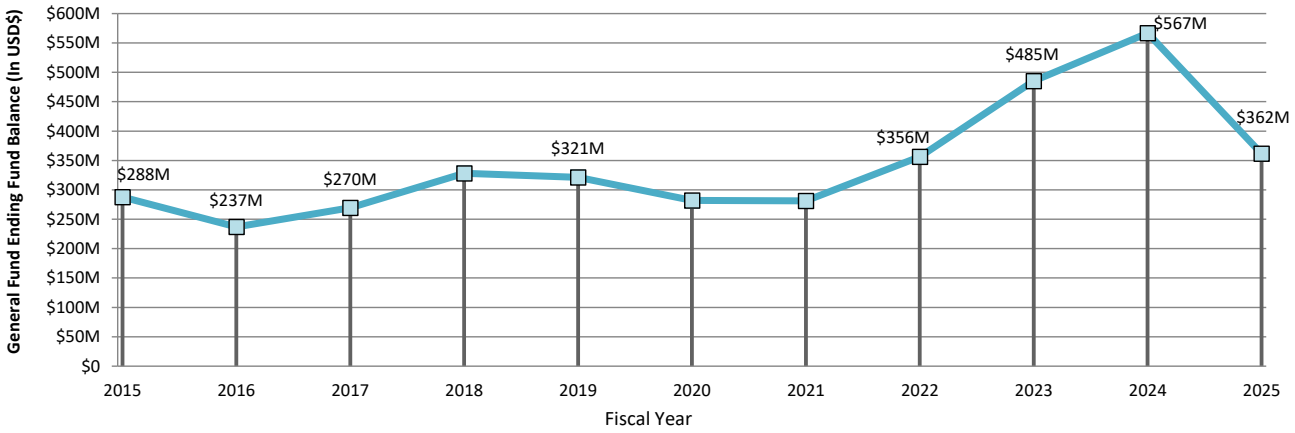
**Total may reflect slight variances due to rounding.*

Sales Tax Growth and Comparative Fund Balance

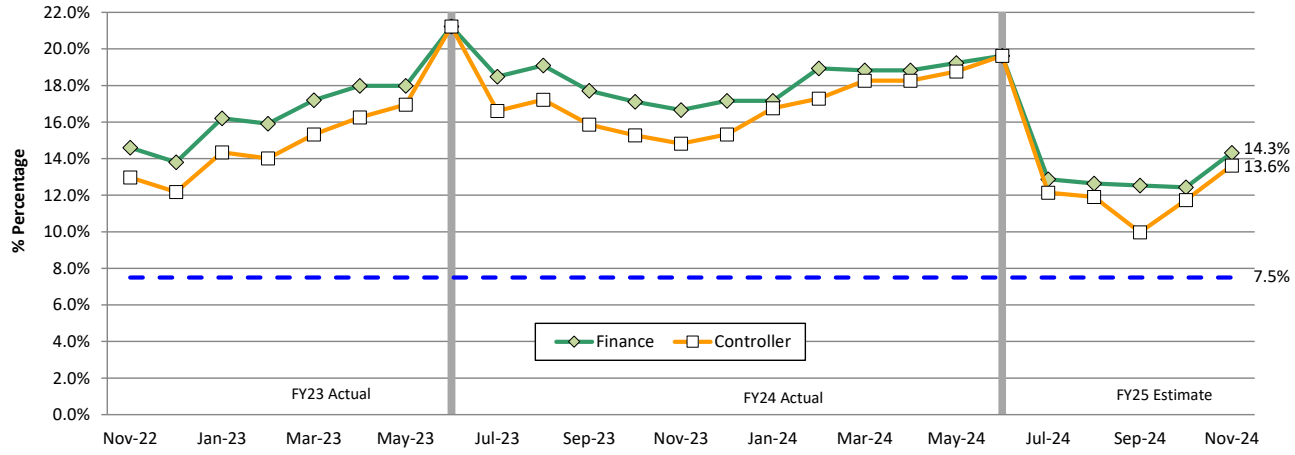
Sales Tax - Three-month Rolling Average



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, 2024

(amounts expressed in thousands)

Actual YTD

Current Budget

	FY2024 Actual	FY2025 Adopted Budget	FY2025 Current Budget	FY2025 Controller's Projection	FY2025 Finance Projection	FY2025 Actual YTD	Controller - Finance Variance	Finance	Controller
Revenues									
General Property Taxes	1,365,607	1,427,475	1,427,475	1,381,320	1,381,231	1,664	89	!	!
Industrial Assessments	27,885	27,277	27,277	25,281	27,277	1,272	(1,996)	✓	!
Sales Tax	883,132	893,382	893,382	886,000	893,382	369,407	(7,382)	✓	!
Other Taxes	23,802	24,896	24,896	23,800	23,955	5,581	(155)	✓	✓
Electric Franchise	98,625	100,445	100,445	98,388	100,445	41,576	(2,057)	✓	✓
Telephone Franchise	15,989	14,860	14,860	15,000	14,860	3,685	140	✓	✓
Gas Franchise	14,598	16,210	16,210	14,000	16,210	6,748	(2,210)	✓	!
Other Franchise	19,940	19,030	19,030	19,000	19,030	4,823	(30)	✓	✓
Licenses and Permits	35,146	33,736	33,736	33,682	33,736	14,133	(54)	✓	✓
Intergovernmental	219,112	50,248	50,248	75,428	75,428	16,261	-	✓	✓
Charges for Services	90,153	81,309	81,309	81,200	81,309	43,745	(109)	✓	✓
Direct Interfund Services	69,382	75,061	75,061	75,911	75,911	30,145	-	✓	✓
Indirect Interfund Services	25,984	24,871	24,871	24,871	24,871	7,786	-	✓	✓
Municipal Courts Fines and Forfeits	17,206	17,063	17,063	16,500	17,063	6,284	(563)	✓	✓
Other Fines and Forfeits	3,729	3,043	3,043	3,000	3,043	1,259	(43)	✓	✓
Interest	22,503	20,993	20,993	19,400	20,993	4,143	(1,593)	✓	!
Miscellaneous/Other	19,027	13,709	13,709	14,760	16,369	3,950	(1,609)	✓	✓
Total Revenues	**2,951,820**	**2,843,609**	**2,843,609**	**2,807,541**	**2,825,114**	**562,461**	**(17,574)**	!	!
Expenditures									
Administration & Regulatory Affairs	33,883	35,486	36,318	36,881	36,881	11,904	-	✓	✓
City Council	14,342	15,250	19,060	19,060	19,060	4,235	-	✓	✓
City Secretary	896	944	965	965	965	350	-	✓	✓
Controller	8,823	10,553	10,706	10,706	10,706	3,532	-	✓	✓
Finance	21,439	24,021	24,362	24,362	24,362	8,758	-	✓	✓
Fire	585,369	636,191	636,476	638,952	638,952	272,306	-	✓	✓
General Services	48,865	46,899	47,342	47,342	47,342	17,608	-	✓	✓
Housing and Community Development	2,247	1,654	1,654	1,654	1,654	536	-	✓	✓
Houston Emergency Center	10,157	10,155	10,165	10,165	10,165	2,549	-	✓	✓
Houston Health Department	54,414	54,138	55,163	57,417	57,417	21,897	-	✓	✓
Houston Public Works	1,246	22,971	22,996	1,161	1,161	8,964	-	✓	✓
Human Resources	1,343	1,425	1,425	1,425	1,425	743	-	✓	✓
Legal	19,044	19,113	19,398	19,398	19,398	7,469	-	✓	✓
Library	49,424	51,758	53,132	53,633	53,633	20,759	-	✓	✓
Mayor's Office	8,370	8,692	8,842	8,842	8,842	2,974	-	✓	✓
Municipal Courts	29,750	30,123	30,817	30,817	30,817	11,053	-	✓	✓
Neighborhoods	12,180	14,418	14,656	14,656	14,656	4,931	-	✓	✓
Office of Business Opportunity	5,082	5,588	5,673	5,673	5,673	1,903	-	✓	✓
Parks and Recreation	94,453	89,120	90,794	90,794	90,794	36,350	-	✓	✓
Planning and Development	4,144	3,486	3,541	3,541	3,541	1,189	-	✓	✓
Police	1,017,473	1,043,608	1,046,242	1,052,626	1,052,626	441,556	-	!	!
Solid Waste Management	104,119	99,562	100,748	101,728	101,728	36,651	-	✓	✓
Total Departmental Expenditures	**2,127,063**	**2,225,154**	**2,240,475**	**2,231,797**	**2,231,797**	**918,215**	**-**	✓	✓
General Government	293,477	304,876	289,555	294,333	294,333	92,944	-	✓	✓
Total Expenditures Other Than Debt	**2,420,540**	**2,530,031**	**2,530,031**	**2,526,130**	**2,526,130**	**1,011,159**	**-**	✓	✓
Captured Revenue Transfer to DDSRF	123,150	135,537	135,537	135,537	135,537	-	-		
Debt Service Transfer	352,153	380,860	380,860	380,860	380,860	-	-		
Total Expenditures and Other Uses	**2,895,843**	**3,046,428**	**3,046,428**	**3,042,527**	**3,042,527**	**1,011,159**	**-**	✓	✓
Net Current Activity	**55,977**	**(202,819)**	**(202,819)**	**(234,987)**	**(217,413)**	**(448,698)**	**(17,574)**		
Other Financing Sources (Uses)									
Transfers from Other Funds	15,420	7,781	7,781	7,781	7,781	2,669	-	✓	✓
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	✓	✓
Sale of Capital Assets	10,732	2,752	2,752	5,587	5,587	5,326	-	✓	✓
Total Other Financing Sources (Uses)	**26,152**	**10,533**	**10,533**	**13,368**	**13,368**	**7,995**	**-**	✓	✓
Fund Balances									
Fund Balance - Beginning of Year	485,382	566,720	566,720	566,720	566,720	566,720	-		
Changes to Designated Fund Balance*	(1,327)	(887)	(887)	(887)	(887)	-	-		
Budgeted Increase/(Decrease) in Fund Balance	82,129	(192,287)	(192,287)	(192,287)	(192,287)	(440,703)	-		
Change in Inventory/Prepaid Items/Imprest Cash	536	0	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	0	-	(29,332)	(11,758)	-	(17,574)		
Fund Balance, End of Year* **	**566,720**	**373,546**	**373,546**	**344,214**	**361,788**	**126,017**	**(17,574)**		

*The total designation for the Budget Stabilization Fund is approximately $2.3 million by the end of FY2025. In FY2025, $23 million is transferred to Disaster Recovery Fund (Fund 5303) for May 2024 Derecho and Hurricane Beryl which will be replenished by FY2027 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 $189,460 based on current projections. The City will be $154,754 above 7.5% based on the Controller's Projections, and $172,328 above 7.5% based on Finance's Projections for FY2025.

! 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 November 30, 2024
(amounts expressed in thousands)

	Beginning of FY2025 Fund Balance	Revenues* FY2024 Actual	FY2025 Current Budget	FY2025 Actual YTD	Controller's Projection	Finance Projection	Finance	Controller
Enterprise								
Aviation		634,640	697,674	280,215	702,367	702,367	✓	✓
Convention and Entertainment Facilities		117,534	123,525	63,418	123,525	123,525	✓	✓
Combined Utility System		1,751,990	2,007,127	798,058	1,848,127	1,848,127	!	!
DDSRF-Ad Valorem**	116,194	124,583	136,537	1,460	137,537	137,537	✓	✓
DDSRF-Drainage Charge**	239,223	118,317	121,020	52,346	121,020	121,020	✓	✓
DDSRF-Metro ET AL**	4,535	92,858	98,404	22,774	120,240	120,240	✓	✓
Storm Water**	2	52,147	100,025	28,739	100,025	100,025	✓	✓
Risk Management								
Health Benefits	38,093	404,584	434,114	182,012	434,114	434,114	✓	✓
Long-Term Disability	9,446	1,541	1,513	666	1,513	1,513	✓	✓
Property and Casualty	-	51,587	66,554	9,108	66,554	66,554	✓	✓
Workers' Compensation	-	34,306	41,333	14,298	41,333	41,333	✓	✓
Special Revenue								
Asset Forfeiture Fund	8,307	4,424	2,041	1,991	2,167	2,167	✓	✓
Auto Dealers Special Revenue Fund	14,245	13,675	14,226	4,861	14,226	14,226	✓	✓
BARC Special Revenue Fund	1,380	14,509	14,700	4,344	15,625	15,625	✓	✓
Bayou Greenway 2020 Fund	1,713	1,077	1,101	323	1,101	1,101	✓	✓
Building Inspection Special Fund	18,240	101,324	102,786	44,152	102,825	102,825	✓	✓
Cable Television Special Fund	4,769	3,615	3,483	652	3,489	3,489	✓	✓
Child Safety Fund	59	3,174	3,205	1,063	3,205	3,205	✓	✓
Container Lease Fund	2,867	4,872	4,835	2,109	4,835	4,835	✓	✓
Contractors Responsibility Fund	2,125	1,433	1,246	410	1,246	1,246	✓	✓
Essential Public Health Services Fund	48,297	12,196	9,613	655	9,613	9,613	✓	✓
Forensic Transition Special Fund	63	371	369	83	369	369	✓	✓
Health Special Revenue Fund	3,530	8,276	7,908	1,861	7,908	7,908	✓	✓
Historic Preservation Fund	2,200	418	305	232	305	305	✓	✓
Houston Emergency Center Fund	3,919	28,687	30,357	8,740	30,367	30,367	✓	✓
Houston Opioid Abatement Fund	2,516	2,693	503	35	503	503	✓	✓
Houston Transtar Center Fund	3,984	3,223	2,738	47	2,768	2,768	✓	✓
Laboratory Operations & Maintenance Fund	393	409	463	265	463	463	✓	✓
Local Youth Diversion Fund	1,626	733	642	272	642	642	✓	✓
Maintenance Renewal & Replacement Fund	1,410	43,264	43,247	10,838	43,247	43,247	✓	✓
Municipal Court Building Security Fund	834	678	592	251	592	592	✓	✓
Municipal Court Technology Fee Fund	1,607	693	769	219	769	769	✓	✓
Municipal Jury Fund	49	14	11	5	11	11	✓	✓
Parks Golf Special Fund	2,245	8,366	8,444	3,347	8,444	8,444	✓	✓
ParkHouston Special Revenue Fund	2,351	19,666	19,844	7,000	19,844	19,844	✓	✓
Park Special Revenue Fund	3,329	13,336	3,287	837	3,287	3,287	✓	✓
Planning & Development Special Rev. Fund	7,444	9,829	8,886	3,855	8,886	8,886	✓	✓
Police Special Services Fund	6,669	8,710	9,623	1,568	9,623	9,623	✓	✓
Recycling Revenue Fund	5,097	4,600	4,314	914	4,314	4,314	✓	✓
Special Waste Transportation & Inspection Fund	3,214	4,584	5,129	1,600	5,129	5,129	✓	✓
Swimming Pool Safety Fund	1,011	1,428	1,481	516	1,481	1,481	✓	✓
Tourism Promotion Special Revenue Fund	2,292	24,233	24,503	6,216	24,563	24,563	✓	✓

* 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, 2024
(amounts expressed in thousands)

	Expenditures*								
	FY2024 Actual	FY2025 Current Budget	FY2025 Actual YTD	Controller's Projection	Finance Projection	Net Current Activity (Proj.)	End of FY2025 Fund Balance (Proj.)	Finance	Controller
Enterprise									
Aviation	575,120	697,674	275,317	702,367	702,367	-		✓	✓
Convention and Entertainment Facilities	116,490	123,086	63,362	123,086	123,086	439		✓	✓
Combined Utility System	1,575,866	2,009,349	862,770	2,009,349	2,009,349	(161,222)		✓	✓
DDSRF-Ad Valorem**	93,825	146,933	47,978	146,933	146,933	(9,396)	106,798	✓	✓
DDSRF-Drainage Charge**	77,768	144,276	48,421	144,276	144,276	(23,256)	215,967	✓	✓
DDSRF-Metro ET AL**	91,698	102,682	28,443	124,517	124,517	(4,277)	258	!	!
Storm Water**	64,226	99,525	28,739	99,525	99,525	500	502	✓	✓
Risk Management									
Health Benefits	407,351	436,553	171,827	436,553	436,553	(2,439)	35,654	✓	✓
Long-Term Disability	1,004	1,150	370	1,150	1,150	363	9,809	✓	✓
Property and Casualty	51,587	66,554	11,056	66,554	66,554	-	-	✓	✓
Workers' Compensation	34,306	41,333	14,025	41,333	41,333	-	-	✓	✓
Special Revenue									
Asset Forfeiture Fund	3,051	7,000	1,054	7,000	7,000	(4,833)	3,474	✓	✓
Auto Dealers Special Revenue Fund	9,652	13,479	4,532	13,479	13,479	747	14,992	✓	✓
BARC Special Revenue Fund	14,646	15,237	5,900	16,112	16,112	(487)	893	!	!
Bayou Greenway 2020 Fund	934	1,270	438	1,270	1,270	(169)	1,544	✓	✓
Building Inspection Special Fund	103,802	111,966	42,974	111,966	111,966	(9,141)	9,099	✓	✓
Cable Television Special Fund	4,820	5,167	803	5,167	5,167	(1,678)	3,091	✓	✓
Child Safety Fund	3,166	3,205	533	3,205	3,205	-	59	✓	✓
Container Lease Fund	3,692	4,949	340	4,949	4,949	(114)	2,753	✓	✓
Contractors Responsibility Fund	811	1,076	353	1,076	1,076	170	2,295	✓	✓
Essential Public Health Services Fund	11,987	22,908	5,629	22,908	22,908	(13,295)	35,002	✓	✓
Forensic Transition Special Fund	326	369	138	369	369	-	63	✓	✓
Health Special Revenue Fund	11,047	11,409	2,700	11,409	11,409	(3,501)	29	✓	✓
Historic Preservation Fund	179	439	111	439	439	(134)	2,066	✓	✓
Houston Emergency Center Fund	29,788	33,174	12,494	33,174	33,174	(2,807)	1,112	✓	✓
Houston Opioid Abatement Fund	177	2,345	89	2,345	2,345	(1,842)	674	✓	✓
Houston Transtar Center Fund	3,086	3,527	873	3,527	3,527	(759)	3,225	✓	✓
Laboratory Operations & Maintenance Fund	420	591	116	591	591	(128)	265	✓	✓
Local Youth Diversion Fund	384	836	166	836	836	(194)	1,432	✓	✓
Maintenance Renewal & Replacement Fund	43,814	41,428	13,930	41,428	41,428	1,819	3,229	✓	✓
Municipal Court Building Security Fund	438	498	5	498	498	94	928	✓	✓
Municipal Court Technology Fee Fund	677	1,313	689	1,313	1,313	(544)	1,063	✓	✓
Municipal Jury Fund	-	-	-	-	-	11	60	✓	✓
Parks Golf Special Fund	8,086	9,364	3,607	9,364	9,364	(920)	1,325	✓	✓
ParkHouston Special Revenue Fund	19,610	19,822	6,035	19,822	19,822	22	2,373	✓	✓
Park Special Revenue Fund	13,958	4,122	745	4,122	4,122	(835)	2,494	✓	✓
Planning & Development Special Rev. Fund	12,729	12,366	3,538	12,366	12,366	(3,480)	3,964	✓	✓
Police Special Services Fund	9,477	10,221	2,907	10,221	10,221	(598)	6,071	✓	✓
Recycling Revenue Fund	3,477	3,265	278	3,265	3,265	1,049	6,146	✓	✓
Special Waste Transportation & Inspection Fund	3,663	5,699	1,441	5,699	5,699	(570)	2,644	✓	✓
Swimming Pool Safety Fund	1,630	2,108	664	2,108	2,108	(627)	384	✓	✓
Tourism Promotion Special Revenue Fund	24,331	24,598	6,643	24,598	24,598	(35)	2,257	✓	✓

* 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

Derecho (DR 4781) and Beryl (DR 4798) Monthly Report
November 2024

DESCRIPTION	Estimates			Actuals Inception to Date as of 11/30/24		
	DR 4781	DR 4798	Combined	DR 4781	DR 4798	Combined
INFLOWS						
FEMA Reimbursement*	$ 22,502,649	$ 47,118,453	**$ 69,621,101**	$ -	$ -	**$ -**
FEMA Advance	$ 12,541,738	$ 44,814,879	**$ 57,356,617**	$ 12,541,738	$ 44,814,879	**$ 57,356,617**
State Reimbursement	$ 9,430,998	$ 16,881,121	**$ 26,312,118**	$ 4,180,579	$ 10,883,096	**$ 15,063,675**
Budget Stabilization Fund (BSF)	$ 19,000,000	$ 4,000,000	**$ 23,000,000**	$ 19,000,000	$ 4,000,000	**$ 23,000,000**
Total Inflows	**$ 63,475,384**	**$ 112,814,453**	**$ 176,289,836**	**$ 35,722,317**	**$ 59,697,975**	**$ 95,420,292**
OUTFLOWS**						
Emergency Protective Measures:						
Category A	$ 37,723,990	$ 67,524,482	**$ 105,248,472**	$ 35,314,608	$ 53,881,591	**$ 89,196,199**
Category B	$ 5,297,823	$ 25,502,662	**$ 30,800,485**	$ 2,378,972	$ 16,228,123	**$ 18,607,095**
Permanent Work:						
Categories C-G	$ 3,704,035	$ 29,550,632	**$ 33,254,667**	$ -	$ -	**$ -**
Sub Total - Disaster Costs All Categories	**$ 46,725,848**	**$122,577,776**	**$169,303,624**	**$37,693,580**	**$70,109,714**	**$107,803,294**
Other:						
BSF Replenishment	$ 19,000,000	$ 4,000,000	**$ 23,000,000**	$ -	$ -	**$ -**
Total Outflows	**$ 65,725,848**	**$ 126,577,776**	**$ 192,303,624**	**$ 37,693,580**	**$ 70,109,714**	**$ 107,803,294**
NET ACTIVITY	**$ (2,250,464)**	**$ (13,763,323)**	**$ (16,013,788)**	**$ (1,971,263)**	**$ (10,411,739)**	**$ (12,383,002)**

*FEMA Reimbursement is based on a Federal Share of 75%

**Outflows are based on preliminary cost estimates and are very fluid/subject to change

Inception to date, only Category A expenditures have hit the Disaster Recovery Fund. Expenditures for all other categories are currently incurred in departments' operating budgets and will be transferred to the disaster recovery fund once determined eligible and funds come available.

City of Houston, Texas
Commercial Paper Issued and Available
For the period end November 30, 2024
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY25	Draws Month	Refunded FY25	Amount Available to be Drawn	Amount Outstanding
General Obligation					
Voter Authorized 2001; 2006; 2012,2017 and 2022 Elections					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	45.00	0.00	24.00	95.00	30.00
Series H-2	0.00	0.00	17.00	100.00	0.00
Series J	0.00	0.00	0.00	125.00	0.00
Non-Voter Authorized					
Series E1-Equipment & Capital	25.00	0.00	50.00	85.00	15.00
Series E2- Equipment & Capital	0.00	0.00	0.00	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	**70.00**	**0.00**	**91.00**	**980.00**	**45.00**
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	275.00	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
Series B-7	0.00	0.00	0.00	100.00	0.00
Total Combined Utility System	**0.00**	**0.00**	**0.00**	**1,000.00**	**0.00**
Airport System					
Series A&B	0.00	0.00	0.00	350.00	0.00
Total Airport System	**0.00**	**0.00**	**0.00**	**350.00**	**0.00**
Convention & Entertainment					
Series A	0.00	0.00	0.00	57.00	18.00
Series B	0.00	0.00	0.00	50.00	0.00
Total Convention and Entertainment	**0.00**	**0.00**	**0.00**	**107.00**	**18.00**
Totals	**$70.00**	**$0.00**	**$91.00**	**$2,437.00**	**$63.00**

City of Houston, Texas
Total Outstanding Debt
For Period ended November 30, 2024
(amounts expressed in thousands)

	November 30, 2024	November 30, 2023
Payable from Ad Valorem Taxes		
Public Improvement Bonds [(a)]	2,253,915	1,752,410
Commercial Paper Notes [(b)]	45,000	11,100
Pension Obligations	1,404,470	1,438,420
Certificates of Obligations	2,595	2,595
Subtotal	**3,705,980**	**3,204,525**
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,764,905	5,924,220
Combined Utility System Commercial Paper Notes [(c)]	0	180,000
Water and Sewer System Revenue Bonds [(d)]	124,475	136,882
Contract Revenue Obligations - CWA	65,055	44,570
Combined Utility System Subordinate Lien	406,720	419,695
Airport System		
Airport System Subordinate Lien	2,370,395	2,493,320
Airport System Sr. Lien Commercial Paper Notes [(e)]	0	0
Airport Special Facilities Revenue Bonds (f)	1,078,660	1,116,920
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds [(g)]	449,322	481,879
Hotel Occupancy Tax And Parking Revenue Flexible Rate Notes, Series A&B [(h)]	18,000	20,000
Subtotal	**10,277,532**	**10,817,486**
Total Debt Payable by the City	**$13,983,512**	**$14,022,011**

(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. In November 2022, voters authorized $478 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 $1,000 billion in Combined Utility System Commercial Paper Notes. Series B-1: $100 million, B-2: $275 million, B-3: $75 million, B-4: $100 million B-5: $250 million, B-6: $100 million, B-7: $100 million

(d) As of Nov 30, 2024, total outstanding includes $94.90 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 Nov 30, 2024, total outstanding includes $145.33 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, 2024
(amounts expressed in thousands)

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued [a]	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
November 2001 Election					
Streets, Bridges, Traffic Control	$ 474,000	$ 474,000	$ 471,300	$ 2,700	$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements [b]	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
Total	**$ 776,000**	**$ 776,000**	**$ 773,300**	**$ 2,700**	**$ 2,700**
November 2006 Election					
Streets, Bridges, Traffic Control [C]	$ 320,000	$ 219,950	$ 95,248	$ 124,702	$ 224,752
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	11,231	6,769	6,769
Total	**$ 625,000**	**$ 524,950**	**$ 393,479**	**$ 131,471**	**$ 231,521**
November 2012 Election					
Streets, Bridges, Traffic Control	$ -	$ -	$ -	$ -	$ -
Parks and Recreation	166,000	166,000	162,652	3,348	3,348
Public Safety	144,000	144,000	144,000	-	(0)
Permanent and General Improvements [b]	57,000	57,000	54,968	2,032	2,032
Public Libraries	28,000	28,000	28,000	-	-
Low Income Housing	15,000	15,000	5,248	9,752	9,752
Total	**$ 410,000**	**$ 410,000**	**$ 394,868**	**$ 15,132**	**$ 15,132**
November 2017 Election					
Streets, Bridges, Traffic Control	$ -	$ -	$ -	$ -	$ -
Parks and Recreation	104,000	104,000	22,081	81,919	81,919
Public Safety	159,000	159,000	88,105	70,895	70,895
Permanent and General Improvements [b]	109,000	109,000	68,738	40,262	40,262
Public Libraries	123,000	123,000	55,903	67,097	67,097
Low Income Housing	-	-	-	-	-
Total	**$ 495,000**	**$ 495,000**	**$ 234,827**	**$ 260,173**	**$ 260,173**
November 2022 Election					
Streets, Bridges, Traffic Control	$ -	$ -	$ -	$ -	$ -
Parks and Recreation	60,000	60,000	-	60,000	60,000
Public Safety	277,000	272,000	5,000	267,000	272,000
General Improvements	29,000	29,000	-	29,000	29,000
Solid Waste	6,000	6,000	-	6,000	6,000
Public health	33,000	33,000	-	33,000	33,000
Public Libraries	26,000	26,000	-	26,000	26,000
BARC	47,000	47,000	-	47,000	47,000
Low Income Housing	-	-	-	-	-
Total	**$ 478,000**	**$ 473,000**	**$ 5,000**	**$ 468,000**	**$ 473,000**
Combined Total (2006, 2012, 2017 and 2022 Elections)	**$ 2,008,000**	**$ 1,902,950**	**$ 1,028,174**	**$ 874,776**	**$ 979,826**

(a) As of November 30, 2024

(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"), November of 2017 (the "2017 Election"), and the November of 2022 (the "2022 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.

(d) The City issue $5M out of Voter Authorization of 2023A Bond which is reflected in Voter Election 2022 using this capacity

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 Houston Public Works 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 LTD 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 Houston Public Works (HPW) 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 Houston Police Department administers this fund.

Container Lease Fund (2313)
The fund was created in FY2023 and is administered by the Solid Waste Management 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 Opioid Abatement Fund (2216)
This fund was established in FY2024 for the receipt of monies obtained under a statewide opioid settlement agreement and distributed by Texas Opioid Abatement Trust Company to the City of Houston for the purpose of addressing the public health emergency pertaining to the opioid crisis. This fund is administered by the Houston Health 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 Houston Public Works 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 fees. This fund is administered by the Houston Health Department.

Local Youth Diversion Fund (2211)
This fund was formerly named the "Local Truancy Prevention and Diversion Fund" and "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 the General Services Department and the Parks and Recreation Department.

Municipal Court Building Security Fund (2206)
This Fund was established in FY1997 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 FY2001 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.

Park 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.