



OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

CHRIS HOLLINS

To: Mayor John Whitmire
City Council Members

From: Chris Hollins
City Controller

Date: August 29, 2025

Subject: July 2025 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended July 31, 2025.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$328.1 million, or 12.9 percent of expenditures less debt service and Pay-As-You Go (PAYGO) for FY2026. This is \$17.5 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 \$137.6 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. The FY2026 beginning fund balance is \$8.1 million higher than the FY2025 ending fund balance reported in the June 30, 2025, Monthly Financial Report. The increase is due to year-end adjustments to revenues and expenditures that will not be final until the FY2025 Annual Comprehensive Financial Report is published.

We have increased our revenue projection by \$55 million from our FY2026 Trends report, as follows:

- Property Tax increased by \$43.9 million due to the revision of the city's population estimate as of July 1, 2024, released by the U.S. Census Bureau.
- Transfer from Other Funds increased by \$9.6 million primarily due to recovery of 380 reimbursements from Tax Increment Reinvestment Zone 24.
- Direct Interfund increased by \$1.3 million to reflect higher reimbursements from the airport for police services following pay raises.

Our expenditure projection remains unchanged from the FY2026 Adopted Budget.

ENTERPRISE FUNDS

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

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, which is in line with rating agency guidance of 25%. From time-to-time, the City's enterprise credits have exceeded this threshold on an interim basis as they have undertaken large, capital improvement projects or major expansions.

General Obligation.....	4.71%
Combined Utility System.....	0.00%
Aviation.....	1.60%
Convention and Entertainment	43.78%

Respectfully submitted,



Chris Hollins
City Controller



CITY OF HOUSTON

Finance Department

John Whitmire

Mayor

Melissa Dubowski
Chief Business Officer/Director of
Finance
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To: Mayor John Whitmire
City Council Members

Date: August 29, 2025

Subject: 1+11 Financial Report

Attached is the 1+11 Financial Report for the period ending July 31, 2025. Fiscal Year 2026 projections are based on one month of actual results and eleven months of projections.

General Fund

Fiscal Year 2025

In accordance with government accounting standards for government funds, the final revenues for FY2025 will include revenues earned through June 30 only if they are collected by the end of August. Expenditures through June 30 will include spending incurred before the end of June. These expenses continue to be recorded as accruals to Fiscal Year 2025 until August 31.

The current preliminary undesignated fund balance for the General Fund is \$422 million, which is the same as our June MoFR projection. The results are not final until the publication of the FY2025 Annual Comprehensive Financial Report.

Fiscal Year 2026

Our revenue and expenditure projections remain at budget.

General Fund Revenues (amounts expressed in thousands)

Category	Unaudited Preliminary FY2025	FY26 Adopted Budget	FY26 Current Projection	FY26 Variance Over/(Under)
Property Tax	\$1,418,998	\$1,504,362	\$1,504,362	-
Sales Tax	902,468	902,316	902,316	-
Franchise Fees	141,662	146,146	146,146	-
Other	436,667	419,100	419,100	-
Total	\$2,899,795	\$2,971,923	\$2,971,923	-

General Fund Expenditures (amounts expressed in thousands)

Category	Unaudited Preliminary FY2025	FY26 Adopted Budget	FY26 Current Projection	FY26 Variance Over/(Under)
Police	\$1,065,461	\$1,110,813	\$1,110,813	-
Fire	678,625	659,035	659,035	-
Other Departments	782,354	769,922	769,922	-
Debt Service/PAYGO	516,807	508,000	508,000	-
Total	\$3,043,247	\$3,047,770	\$3,047,770	-

We are currently projecting the ending fund balance of \$345.6 million, which is \$40.7 million higher than the Adopted Budget and 13.6% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

Fund Balance (amounts expressed in thousands)

Category	Unaudited Preliminary FY2025	FY26 Adopted Budget*	FY26 Current Projection	FY26 Variance Over/(Under)
Fund Balance - Beginning of Year	\$566,720	\$380,798	\$421,501	40,703
Changes to Designated Fund Balance	(887)	(97)	(97)	-
Budgeted Increase/(Decrease) in Fund Balance	(143,452)	(75,847)	(75,847)	-
Change in Inventory/Prepaid Items/Imprest Cash	(880)	-	-	-
Fund Balance, End of Year	\$421,501	\$304,853	\$345,556	\$40,703
% of Expenditures Less Debt Service and PAYGO	16.7%	12.0%	13.6%	1.6%

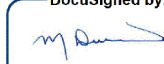
* The estimated beginning fund balance at the time of budget adoption.

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 Adopted Budget.

Sincerely,

DocuSigned by:

 76B4CD915D404C7...
 Ivellisa Dubowski
 Director of Finance



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

Finance - Major Variances from Adopted Budget

		Variance Over/(Under)*
<u>Revenues</u>		
Month Reported	Revenue Detail	
	Total Revenues	-
	Fund Balance	
	Additional Beginning Fund Balance	40,703
	Total Financial Resources	40,703

<u>Expenditures</u>		
Month Reported	Expenditure Detail	
	Total Other Adjustments	-
	Total Expenditures	-

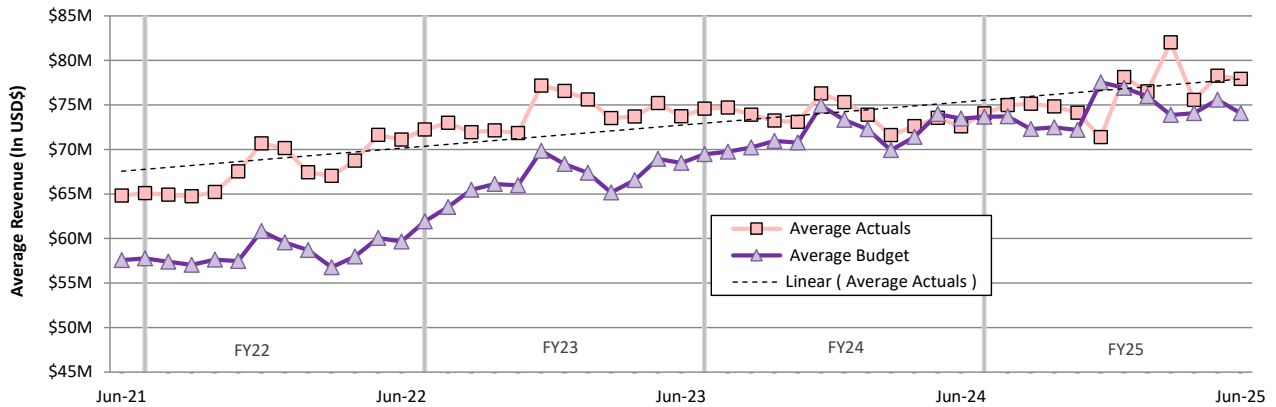
*Total may reflect slight variances due to rounding.



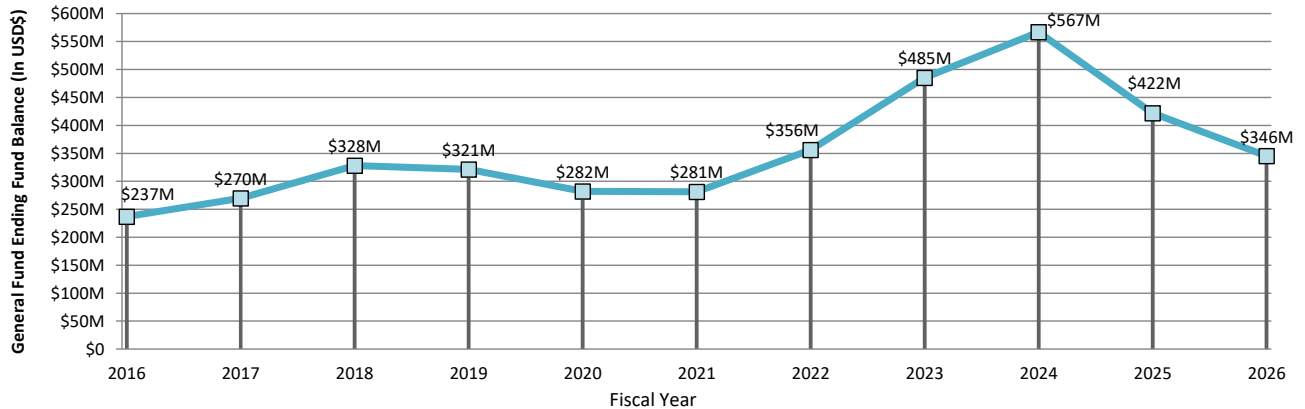
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

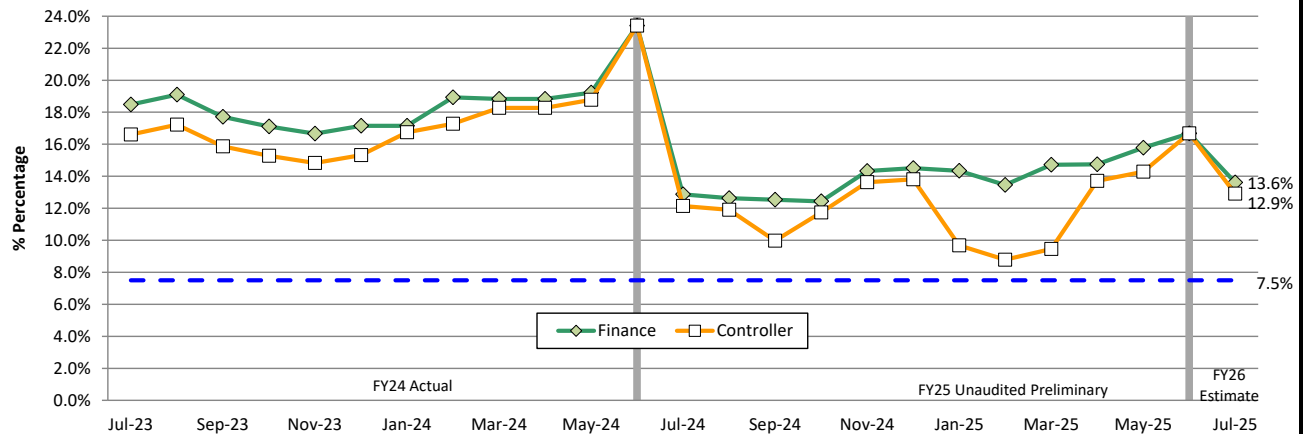
Sales Tax - Three-month Rolling Average



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 July 31, 2025
(amounts expressed in thousands)

	FY2026							Finance -		
	Unaudited Preliminary			Controller's	Finance		Controller -	Adopted		Controller
	FY2025	Adopted Budget	Current Budget	Projection	Projection	Actual YTD	Finance	Budget		Finance
							Variance	Variance		
Revenues										
General Property Taxes	1,418,998	1,504,362	1,504,362	1,504,362	1,504,362	2,792	-	-	✓	✓
Industrial Assessments	30,456	27,685	27,685	25,281	27,685	85	(2,404)	-	✓	⚠
Sales Tax	902,468	902,316	902,316	891,000	902,316	81,355	(11,316)	-	✓	⚠
Other Taxes	19,604	23,955	23,955	23,800	23,955	2,064	(155)	-	✓	✓
Electric Franchise	99,809	98,620	98,620	98,238	98,620	8,115	(382)	-	✓	✓
Telephone Franchise	10,889	12,264	12,264	12,229	12,264	-	(35)	-	✓	✓
Gas Franchise	16,231	16,777	16,777	16,777	16,777	1,396	-	-	✓	✓
Other Franchise	14,733	18,484	18,484	18,389	18,484	-	(95)	-	✓	✓
Licenses and Permits	36,110	35,397	35,397	35,227	35,397	2,807	(170)	-	✓	✓
Intergovernmental	41,508	31,512	31,512	31,512	31,512	2,867	-	-	✓	✓
Charges for Services	103,715	87,722	87,722	88,000	87,722	9,800	278	-	✓	✓
Direct Interfund Services	74,451	80,215	80,215	80,215	80,215	5,744	-	-	✓	✓
Indirect Interfund Services	25,164	30,564	30,564	30,564	30,564	745	-	-	✓	✓
Municipal Courts Fines and Forfeits	16,822	19,019	19,019	18,263	19,019	1,526	(756)	-	✓	✓
Other Fines and Forfeits	3,179	2,354	2,354	2,335	2,354	176	(19)	-	✓	✓
Interest	22,048	21,893	21,893	19,400	21,893	1,149	(2,493)	-	✓	⚠
Miscellaneous/Other	14,397	12,681	12,681	12,751	12,681	930	70	-	✓	✓
Total Revenues	2,850,582	2,925,821	2,925,821	2,908,343	2,925,821	121,551	(17,478)	-	✓	⚠
Expenditures										
Administration & Regulatory Affairs	36,304	28,885	28,885	28,885	28,885	1,464	-	-	✓	✓
City Council	14,319	19,246	19,246	19,246	19,246	3,876	-	-	✓	✓
City Secretary	1,051	812	812	812	812	53	-	-	✓	✓
Controller	10,374	10,978	10,978	10,978	10,978	745	-	-	✓	✓
Finance	21,793	23,049	23,049	23,049	23,049	1,614	-	-	✓	✓
Fire	678,625	659,035	659,035	659,035	659,035	54,354	-	-	✓	✓
General Services	46,202	46,233	46,233	46,233	46,233	3,556	-	-	✓	✓
Housing and Community Development	2,472	1,610	1,610	1,610	1,610	7	-	-	✓	✓
Houston Emergency Center	9,395	8,822	8,822	8,822	8,822	-	-	-	✓	✓
Houston Health Department	58,819	50,013	50,013	50,013	50,013	3,251	-	-	✓	✓
Houston Public Works	1,193	1,159	1,159	1,159	1,159	102	-	-	✓	✓
Human Resources	1,173	1,425	1,425	1,425	1,425	434	-	-	✓	✓
Legal	18,179	18,662	18,662	18,662	18,662	1,235	-	-	✓	✓
Library	53,031	50,057	50,057	50,057	50,057	3,235	-	-	✓	✓
Mayor's Office	8,691	8,129	8,129	8,129	8,129	501	-	-	✓	✓
Municipal Courts	30,298	26,029	26,029	26,029	26,029	1,662	-	-	✓	✓
Neighborhoods	12,994	7,480	7,480	7,480	7,480	697	-	-	✓	✓
Office of Business Opportunity	4,757	4,842	4,842	4,842	4,842	310	-	-	✓	✓
Parks and Recreation	93,125	89,068	89,068	89,068	89,068	5,946	-	-	✓	✓
Planning and Development	2,943	3,086	3,086	3,086	3,086	167	-	-	✓	✓
Police	1,065,461	1,110,813	1,110,813	1,110,813	1,110,813	87,138	-	-	✓	✓
Solid Waste Management	108,501	101,401	101,401	101,401	101,401	3,670	-	-	✓	✓
Total Departmental Expenditures	2,279,700	2,270,834	2,270,834	2,270,834	2,270,834	174,017	-	-	✓	✓
General Government	246,740	268,937	268,937	268,937	268,937	47,651	-	-	✓	✓
Total Expenditures Other Than Debt	2,526,440	2,539,771	2,539,771	2,539,771	2,539,771	221,668	-	-	✓	✓
Captured Revenue Transfer to DDSRF	135,947	183,835	183,835	183,835	183,835	-	-	-	✓	✓
Debt Service Transfer	380,860	324,165	324,165	324,165	324,165	-	-	-	✓	✓
Total Expenditures and Other Uses	3,043,247	3,047,770	3,047,770	3,047,770	3,047,770	221,668	-	-	✓	✓
Net Current Activity	(192,665)	(121,950)	(121,950)	(139,427)	(121,950)	(100,116)	(17,478)	-		
Other Financing Sources (Uses)										
Transfers from Other Funds	7,916	43,602	43,602	43,602	43,602	1,773	-	-	✓	✓
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	-	✓	✓
Sale of Capital Assets	41,297	2,500	2,500	2,500	2,500	16	-	-	✓	✓
Total Other Financing Sources (Uses)	49,213	46,102	46,102	46,102	46,102	1,789	-	-	✓	✓
Fund Balances										
Fund Balance - Beginning of Year	566,720	421,501	421,501	421,501	421,501	421,501	-	-		
Changes to Designated Fund Balance*	(887)	(97)	(97)	(97)	(97)	-	-	-		
Budgeted Increase/(Decrease) in Fund Balance	(143,452)	(75,847)	(75,847)	(75,847)	(75,847)	(98,328)	-	-		
Change in Inventory/Prepaid Items/Imprest Cash	(880)	-	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(17,478)	-	-	(17,478)	-		
Fund Balance, End of Year***	421,501	345,556	345,556	328,078	345,557	323,173	(17,478)	-		

*The total designation for the Budget Stabilization Fund is approximately \$14.4 million by the end of FY2026. In FY2025, \$23 million was transferred to Disaster Recovery Fund (Fund 5303) for May 2024 Derecho and Hurricane Beryl. \$12 million will be replenished in FY2026 and the remaining will be replenished in FY2027.

**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 \$190,483 based on current projections. The City will be \$137,595 above 7.5% based on the Controller's Projections, and \$155,074 above 7.5% based on Finance's Projections for FY2026.

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 July 31, 2025
(amounts expressed in thousands)

Enterprise

	Beginning of FY2026 Fund Balance	Unaudited Preliminary FY2025	FY2026 Current Budget	FY2026 Actual YTD	Controller's Projection	Finance Projection	Finance	Controller
Aviation		688,708	738,703	67,050	738,703	738,703	✓	✓
Convention and Entertainment Facilities		124,448	133,815	22,687	133,815	133,815	✓	✓
Combined Utility System		1,855,082	2,078,406	190,807	2,078,406	2,078,406	✓	✓
DDSRF-Ad Valorem**	176,106	146,755	184,835	553	184,835	184,835	✓	✓
DDSRF-Drainage Charge**	274,876	123,759	121,020	11,462	121,020	121,020	✓	✓
DDSRF-Metro ET AL**	(46,070)	54,287	160,363	61	160,363	160,363	✓	✓
Storm Water**	10,281	83,982	164,554	4,116	164,554	164,554	✓	✓

Risk Management

Health Benefits	55,400	431,877	437,167	36,616	437,167	437,167	✓	✓
Long-Term Disability	10,142	1,618	1,551	138	1,551	1,551	✓	✓
Property and Casualty	(5,057)	43,379	61,706	-	61,706	61,706	✓	✓
Workers' Compensation	(317)	37,051	41,353	2,449	41,353	41,353	✓	✓

Special Revenue

Asset Forfeiture Fund	9,502	4,934	2,041	397	2,041	2,041	✓	✓
Auto Dealers Special Revenue Fund	16,093	12,592	12,591	818	12,591	12,591	✓	✓
BARC Special Revenue Fund	2,043	15,984	14,826	109	14,826	14,826	✓	✓
Bayou Greenway 2020 Fund	1,486	777	959	5	959	959	✓	✓
Building Inspection Special Fund	14,526	103,948	118,608	10,795	118,608	118,608	✓	✓
Cable Television Special Fund	3,407	2,702	2,974	12	2,974	2,974	✓	✓
Child Safety Fund	952	2,976	3,124	284	3,124	3,124	✓	✓
Container Lease Fund	6,130	5,207	5,744	461	5,744	5,744	✓	✓
Contractors Responsibility Fund	2,335	1,190	1,321	88	1,321	1,321	✓	✓
Essential Public Health Services Fund	44,663	10,587	9,030	141	9,030	9,030	✓	✓
Forensic Transition Special Fund	71	371	300	(10)	300	300	✓	✓
Health Special Revenue Fund	2,722	7,352	7,799	206	7,799	7,799	✓	✓
Historic Preservation Fund	2,531	588	430	47	430	430	✓	✓
Houston Emergency Center Fund	988	27,460	29,620	2,148	29,620	29,620	✓	✓
Houston Opioid Abatement Fund	4,431	2,196	503	14	503	503	✓	✓
Houston Transtar Center Fund	4,699	3,287	3,248	19	3,248	3,248	✓	✓
Laboratory Operations & Maintenance Fund	522	511	522	36	522	522	✓	✓
Local Youth Diversion Fund	1,920	727	706	69	706	706	✓	✓
Maintenance Renewal & Replacement Fund	8,824	44,872	50,229	28	50,229	50,229	✓	✓
Municipal Court Building Security Fund	1,232	674	592	64	592	592	✓	✓
Municipal Court Technology Fee Fund	1,243	625	870	54	870	870	✓	✓
Municipal Jury Fund	63	14	14	1	14	14	✓	✓
Parks Golf Special Fund	1,858	8,588	8,799	675	8,799	8,799	✓	✓
ParkHouston Special Revenue Fund	5,854	18,823	20,232	1,451	20,232	20,232	✓	✓
Park Special Revenue Fund	3,942	3,520	3,502	194	3,502	3,502	✓	✓
Planning & Development Special Rev. Fund	7,418	9,063	9,409	721	9,409	9,409	✓	✓
Police Special Services Fund	6,521	8,135	31,082	320	31,082	31,082	✓	✓
Recycling Revenue Fund	4,948	1,874	5,048	31	5,048	5,048	✓	✓
Special Waste Transportation & Inspection Fund	3,641	4,264	5,181	297	5,181	5,181	✓	✓
Swimming Pool Safety Fund	635	1,357	1,239	160	1,239	1,239	✓	✓
Tourism Promotion Special Revenue Fund	1,710	18,792	26,650	14	26,650	26,650	✓	✓

* 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 July 31, 2025
(amounts expressed in thousands)

	Expenditures*					Net Current Activity (Proj.)	End of FY2026 Fund Balance (Proj.)	Finance	Controller
	Unaudited Preliminary FY2025	FY2026 Current Budget	FY2026 Actual YTD	Controller's Projection	Finance Projection				
Enterprise									
Aviation	672,572	738,703	65,499	738,703	738,703	-		✓	✓
Convention and Entertainment Facilities	124,312	133,639	22,700	133,639	133,639	176		✓	✓
Combined Utility System	1,672,791	2,067,791	348,047	2,067,791	2,067,791	10,615		✓	✓
DDSRF-Ad Valorem**	86,843	170,464	5,334	170,464	170,464	14,371	190,477	✓	✓
DDSRF-Drainage Charge**	88,107	151,429	2,459	151,429	151,429	(30,409)	244,467	✓	✓
DDSRF-Metro ET AL**	104,892	160,363	6,311	160,363	160,363	-	(46,070)	✓	✓
Storm Water**	73,701	166,444	4,126	166,444	166,444	(1,890)	8,391	✓	✓
Risk Management									
Health Benefits	414,570	441,802	39,396	441,802	441,802	(4,635)	50,765	✓	✓
Long-Term Disability	922	1,160	74	1,160	1,160	391	10,533	✓	✓
Property and Casualty	48,436	61,706	1,687	61,706	61,706	-	(5,057)	✓	✓
Workers' Compensation	37,368	41,353	2,110	41,353	41,353	-	(317)	✓	✓
Special Revenue									
Asset Forfeiture Fund	3,739	10,000	756	10,000	10,000	(7,959)	1,543	✓	✓
Auto Dealers Special Revenue Fund	10,744	13,360	1,239	13,360	13,360	(769)	15,324	✓	✓
BARC Special Revenue Fund	15,321	16,033	1,082	16,033	16,033	(1,207)	836	✓	✓
Bayou Greenway 2020 Fund	1,004	1,267	80	1,267	1,267	(308)	1,178	✓	✓
Building Inspection Special Fund	107,662	123,022	7,125	123,022	123,022	(4,414)	10,112	✓	✓
Cable Television Special Fund	4,064	4,866	96	4,866	4,866	(1,892)	1,515	✓	✓
Child Safety Fund	2,083	3,124	-	3,124	3,124	-	952	✓	✓
Container Lease Fund	1,944	3,973	50	3,973	3,973	1,771	7,901	✓	✓
Contractors Responsibility Fund	980	940	16	940	940	381	2,716	✓	✓
Essential Public Health Services Fund	14,221	23,499	1,528	23,499	23,499	(14,469)	30,194	✓	✓
Forensic Transition Special Fund	345	300	13	300	300	-	71	✓	✓
Health Special Revenue Fund	8,160	10,203	417	10,203	10,203	(2,404)	318	✓	✓
Historic Preservation Fund	257	439	-	439	439	(9)	2,522	✓	✓
Houston Emergency Center Fund	30,391	32,098	1,797	32,098	32,098	(2,478)	(1,490)	✓	✓
Houston Opioid Abatement Fund	281	2,360	21	2,360	2,360	(1,857)	2,574	✓	✓
Houston Transtar Center Fund	2,572	3,596	126	3,596	3,596	(348)	4,351	✓	✓
Laboratory Operations & Maintenance Fund	382	600	6	600	600	(78)	444	✓	✓
Local Youth Diversion Fund	433	785	41	785	785	(79)	1,841	✓	✓
Maintenance Renewal & Replacement Fund	37,458	43,925	2,411	43,925	43,925	6,304	15,128	✓	✓
Municipal Court Building Security Fund	376	514	-	514	514	78	1,310	✓	✓
Municipal Court Technology Fee Fund	989	1,563	-	1,563	1,563	(693)	550	✓	✓
Municipal Jury Fund	-	-	-	-	-	14	77	✓	✓
Parks Golf Special Fund	8,975	9,209	697	9,209	9,209	(410)	1,448	✓	✓
ParkHouston Special Revenue Fund	15,320	19,860	1,024	19,860	19,860	372	6,226	✓	✓
Park Special Revenue Fund	2,907	4,288	97	4,288	4,288	(786)	3,156	✓	✓
Planning & Development Special Rev. Fund	9,089	12,117	470	12,117	12,117	(2,708)	4,710	✓	✓
Police Special Services Fund	8,283	32,172	590	32,172	32,172	(1,090)	5,431	✓	✓
Recycling Revenue Fund	2,023	3,653	50	3,653	3,653	1,395	6,343	✓	✓
Special Waste Transportation & Inspection Fund	3,837	7,159	331	7,159	7,159	(1,978)	1,663	✓	✓
Swimming Pool Safety Fund	1,733	1,553	143	1,553	1,553	(314)	321	✓	✓
Tourism Promotion Special Revenue Fund	19,374	26,634	264	26,634	26,634	16	1,726	✓	✓

* 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
July 2025

DESCRIPTION	Estimates			Actuals Inception to Date as of 07/31/2025		
	DR 4781	DR 4798	Combined	DR 4781	DR 4798	Combined
INFLOWS						
FEMA Reimbursement*	\$ 24,341,650	\$ 39,639,347	\$ 63,980,997	\$ 12,334,574	\$ -	\$ 12,334,574
FEMA Advance	\$ 12,541,738	\$ 52,448,433	\$ 64,990,171	\$ 12,541,738	\$ 52,637,297	\$ 65,179,035
State Reimbursement	\$ 10,043,998	\$ 16,932,603	\$ 26,976,601	\$ 8,196,080	\$ 14,456,076	\$ 22,652,156
Budget Stabilization Fund (BSF)	\$ 19,000,000	\$ 4,000,000	\$ 23,000,000	\$ 19,000,000	\$ 4,000,000	\$ 23,000,000
Total Inflows	\$ 65,927,385	\$ 113,020,383	\$ 178,947,769	\$ 52,072,391	\$ 71,093,373	\$ 123,165,764
OUTFLOWS**						
<i>Emergency Protective Measures:</i>						
Category A	\$ 40,175,992	\$ 67,730,412	\$ 107,906,405	\$ 35,314,732	\$ 58,849,027	\$ 94,163,760
Category B	\$ 5,297,823	\$ 25,502,662	\$ 30,800,485	\$ 2,385,732	\$ 17,268,674	\$ 19,654,406
<i>Permanent Work:</i>						
Categories C-G	\$ 3,704,035	\$ 29,550,632	\$ 33,254,667	\$ -	\$ -	\$ -
Sub Total - Disaster Costs All Categories	\$ 49,177,850	\$ 122,783,707	\$ 171,961,557	\$ 37,700,464	\$ 76,117,701	\$ 113,818,166
<i>Other:</i>						
BSF Replenishment	\$ 19,000,000	\$ 4,000,000	\$ 23,000,000	\$ -	\$ -	\$ -
Total Outflows	\$ 68,177,850	\$ 126,783,707	\$ 194,961,557	\$ 37,700,464	\$ 76,117,701	\$ 113,818,166
NET ACTIVITY	\$ (2,250,464)	\$ (13,763,324)	\$ (16,013,788)	\$ 14,371,926	\$ (5,024,328)	\$ 9,347,598

*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 July 31, 2025
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY26	Draws Month	Refunded FY26	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i><u>Voter Authorized 2001, 2006, 2012, 2017, and 2022 Elections</u></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	0.00	0.00	0.00	80.00	45.00
Series H-2	0.00	0.00	0.00	40.00	60.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	0.00	0.00	0.00	45.00	55.00
Series E2- Equipment & Capital	0.00	0.00	0.00	90.00	10.00
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	0.00	0.00	0.00	855.00	170.00
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	71.00	71.00	0.00	279.00	71.00
Total Airport System	71.00	71.00	0.00	279.00	71.00
Convention & Entertainment					
Series B	0.00	0.00	0.00	50.00	0.00
Series C-1	0.00	0.00	0.00	125.00	0.00
Series C-2	122.50	122.50	0.00	0.00	200.00
Total Convention and Entertainment	122.50	122.50	0.00	175.00	200.00
Totals	\$193.50	\$193.50	\$0.00	\$2,309.00	\$441.00

City of Houston, Texas
Total Outstanding Debt
For the period end July 31, 2025
(amounts expressed in thousands)

	July 31, 2025	July 31, 2024
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	2,070,810	2,253,915
Commercial Paper Notes ^(b)	170,000	-
Pension Obligations	1,367,370	1,404,470
Certificates of Obligations	-	2,595
Subtotal	3,608,180	3,660,980
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,615,925	5,901,900
Combined Utility System Commercial Paper Notes ^(c)	-	-
Water and Sewer System Revenue Bonds ^(d)	110,406	122,237
Contract Revenue Obligations - CWA	60,320	40,055
Combined Utility System Subordinate Lien	406,720	419,695
Subtotal	6,193,371	6,483,887
Airport System		
Airport System Subordinate Lien	2,244,045	2,370,395
Airport System Sr. Lien Commercial Paper Notes ^(e)	71,000	-
Rental Car Special Facilities Revenue Bonds	34,015	43,645
Conduit debt: Special Facilities Revenue Bonds ^(f)	2,099,225	1,035,015
Subtotal	4,448,285	3,449,055
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ^(g)	456,841	489,921
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B		18,000 ⁽ⁱ⁾
Flexible Rate Notes, Series C1&C2 ^(h)	200,000	
Subtotal	656,841	507,921
Total City Debt	\$14,906,677	\$14,101,843

- (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, and B-7: \$100 million.
- (d) As of July 31, 2025, total outstanding includes \$85.10 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 July 31, 2025, total outstanding includes \$152.85 million accreted value of capital appreciation bonds.
- (h) The City authorized \$125 million of the Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series C-1 and \$200 million of the Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes Series C-2.
- (i) The City authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series A in 2017. Flexible Rate Notes, Series B \$50MM in May 2019. Series A is no longer outstanding and Series B is still outstanding is set to expire on May 2026.

City of Houston, Texas
Voter-Authorized Obligations
For the period end July 31, 2025
(amounts expressed in thousands)

<u>Purposes</u>	<u>Voter Authorized</u>	<u>Approved by City Council for Issuance as Commercial Paper Notes</u>	<u>Commercial Paper Issued ^(a)</u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
November 2001 Election					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 471,300	\$ 2,700	\$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements ^(b)	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
Total	\$ 776,000	\$ 776,000	\$ 773,300	\$ 2,700	\$ 2,700
November 2006 Election					
Streets, Bridges, Traffic Control ^(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	14,106	3,894	3,894
Total	\$ 625,000	\$ 524,950	\$ 396,354	\$ 128,596	\$ 228,646
November 2012 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	166,000	165,652	348	348
Public Safety	144,000	144,000	144,000	-	-
Permanent and General Improvements ^(b)	57,000	57,000	57,000	-	-
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	\$ 399,900	\$ 10,100	\$ 10,100
November 2017 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	104,000	104,000	24,879	79,121	79,121
Public Safety	159,000	159,000	144,438	14,562	14,562
Permanent and General Improvements ^(b)	109,000	109,000	74,200	34,800	34,800
Public Libraries	123,000	123,000	58,899	64,101	64,101
Low Income Housing	-	-	-	-	-
Total	\$ 495,000	\$ 495,000	\$ 302,416	\$ 192,584	\$ 192,584
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	\$ 1,103,670	\$ 799,280	\$ 904,330

(a) As of July 31, 2025.

(b) Includes Public Health and Solid Waste Management.

(c) TWBD FIF Loan Addition to the City: PIB2021D \$10,100 and PIB2021E \$8,583. Payments are associated with Taylor Gully Flood and Wynnewood Acres Flood Mitigation.

Note: This schedule sets forth the categories of bond authorization approved by the voters in elections held in November of 2001 (the "2001 Election"), November of 2006 (the "2006 Election"), November of 2012 (the "2012 Election"), November of 2017 (the "2017 Election"), and 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 issued \$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.