

NON-MAJOR SPECIAL REVENUE FUNDS

Description

Non-Major Special Revenue Funds are multi-year funds, which operate year-to-year under separate ordinances. The funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for its stated purposes.

FISCAL YEAR 2025 BUDGET

Fund Summary

Fund Name : Community Health & Assessment
Business Area : Houston Health Department
Fund No./Bus. Area No. : 2020 / 3800

	FY2024 Current Budget	FY2024 Estimate	FY2025 Estimate
Beginning Fund Balance	4,307,349	4,307,349	4,495,388
Current Revenues	691,817	817,000	500,000
Total Available Resources	4,999,166	5,124,349	4,995,388
Maintenance and Operations	4,674,115	628,961	1,500,000
Total Expenditures	4,674,115	628,961	1,500,000
Planned Ending Fund Balance	325,051	4,495,388	3,495,388
Total Budget	4,999,166	5,124,349	4,995,388

Fund Balance Distribution

Non-Spendable	0	0	0
Restricted	325,051	4,495,388	3,495,388
Committed	0	0	0
Assigned	0	0	0
Unassigned	0	0	0

The above summarizes the FY2024 Budget, the FY2024 Estimate and the FY2025 Estimate for the Community Health & Assessment Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Community Health & Assessment Special Revenue Fund was established to address the Houston Health Department's priority of preventing the spread of communicable diseases and optimizing well being through human services. This fund was carried over from Hurricane Ike donations and the remaining balance will be used to provide health care services to the community.

FISCAL YEAR 2025 BUDGET

Fund Summary

Fund Name : Fifth Ward Voluntary Relocation
Business Area : Houston Health Department
Fund No./Bus. Area No. : 2011 / 3800

	FY2024 Current Budget	FY2024 Estimate	FY2025 Estimate
Beginning Fund Balance	0	0	4,221,971
Current Revenues	5,000,000	5,071,971	71,971
Total Available Resources	5,000,000	5,071,971	4,293,942
Maintenance and Operations	5,000,000	850,000	4,221,971
Total Expenditures	5,000,000	850,000	4,221,971
Planned Ending Fund Balance	0	4,221,971	71,971
Total Budget	5,000,000	5,071,971	4,293,942

Fund Balance Distribution

Non-Spendable	0	0	0
Restricted	0	0	0
Committed	0	4,221,971	71,971
Assigned	0	0	0
Unassigned	0	0	0

The above summarizes the FY2024 Budget, the FY2024 Estimate, and the FY2025 Estimate for the Fifth Ward Voluntary Relocation Fund. Also included are the beginning and ending fund balances, total revenues, and total expenditures.

Ordinance 2023-0803 was adopted approving the creation of the Fifth Ward Voluntary Relocation Fund, establishing the sources and uses of the funds therein for the voluntary relocation of Fifth Ward/Kashmere Gardens residents living in proximity to the contaminated Union Pacific Railroad site; appropriating and transferring \$5 million out of the General Fund, fund balance and transferring such funds to the fund; appropriating any and all funds received into the fund for the purposes set out herein and authorized expenditures consistent with the purpose thereof.

FISCAL YEAR 2025 BUDGET

Fund Summary

Fund Name : Fire Training Services Fund
Business Area : Fire Department
Fund No./Bus. Area No. : 2210 / 1200

	FY2024 Current Budget	FY2024 Estimate	FY2025 Estimate
Beginning Fund Balance	1,628,890	1,628,890	1,728,890
Current Revenues	232,386	250,000	225,000
Total Available Resources	1,861,276	1,878,890	1,953,890
Maintenance and Operations	137,142	150,000	1,180,000
Total Expenditures	137,142	150,000	1,180,000
Planned Ending Fund Balance	1,724,134	1,728,890	773,890
Total Budget	1,861,276	1,878,890	1,953,890

Fund Balance Distribution

Non-Spendable	0	0	0
Restricted	0	0	0
Committed	1,724,134	1,728,890	773,890
Assigned	0	0	0
Unassigned	0	0	0

The above summarizes the FY2024 Budget, the FY2024 Estimate and the FY2025 Estimate for the Fire Training Services Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Fire Department Training Services Fund receives all funds generated by the Houston Fire Department Training Academy from fees charged to non-City of Houston entities for training in various fire protection disciplines including rescue and hazardous materials. Revenue collected will be used to support and provide resources useful to the Val Jahnke Training Facility.

FISCAL YEAR 2025 BUDGET

Fund Summary

Fund Name : Housing Special Revenue Fund
Business Area : Housing & Community Development
Fund No./Bus. Area No. : 2000 / 3200

	<u>FY2024 Current Budget</u>	<u>FY2024 Estimate</u>	<u>FY2025 Estimate</u>
Beginning Fund Balance	38,093	38,093	46,342
Current Revenues	0	8,779	0
Total Available Resources	<u>38,093</u>	<u>46,872</u>	<u>46,342</u>
Maintenance and Operations	38,093	530	0
Total Expenditures	<u>38,093</u>	<u>530</u>	<u>0</u>
Planned Ending Fund Balance	<u>0</u>	<u>46,342</u>	<u>46,342</u>
Total Budget	<u><u>38,093</u></u>	<u><u>46,872</u></u>	<u><u>46,342</u></u>

Fund Balance Distribution

Non-Spendable	0	0	0
Restricted	0	46,342	46,342
Committed	0	0	0
Assigned	0	0	0
Unassigned	0	0	0

The above summarizes the FY2024 Budget, FY2024 Estimate and the FY2025 Estimate for the Housing Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Housing Special Revenue Fund originated as a result of proceeds from the sale of City owned multi-family properties under what was previously known as the Resolution Trust Corporation. The Housing and Community Development Department uses these funds to support emergent housing needs and promote affordable housing initiatives.

FISCAL YEAR 2025 BUDGET

Fund Summary

Fund Name : Library Special Revenue
Business Area : Library
Fund No./Bus. Area No. : 2500 / 3400

	<u>FY2024 Current Budget</u>	<u>FY2024 Estimate</u>	<u>FY2025 Estimate</u>
Beginning Fund Balance	1,166,241	1,166,241	1,300,717
Current Revenues	524,576	524,576	500,000
Total Available Resources	<u>1,690,817</u>	<u>1,690,817</u>	<u>1,800,717</u>
Maintenance and Operations	1,156,557	390,100	535,000
Total Expenditures	<u>1,156,557</u>	<u>390,100</u>	<u>535,000</u>
Planned Ending Fund Balance	<u>534,260</u>	<u>1,300,717</u>	<u>1,265,717</u>
Total Budget	<u><u>1,690,817</u></u>	<u><u>1,690,817</u></u>	<u><u>1,800,717</u></u>

Fund Balance Distribution

Non-Spendable	0	0	0
Restricted	534,260	1,300,717	1,265,717
Committed	0	0	0
Assigned	0	0	0
Unassigned	0	0	0

The above summarizes the FY2024 Budget, FY2024 Estimate, and FY2025 Estimate for the Library Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues, and total expenditures.

This fund was originally known as the "Slaughter Fund." The Houston Public Library (HPL) was the recipient of Henry Lee Slaughter, Jr. Trust Fund. Funding was received and deposited by the City in FY2007. The original "Slaughter Fund" has been exhausted and was used for the intended purpose. The Houston Public Library now uses this fund as a "Special Revenue Fund" to deposit gifts and donations. The deposited gifts and donations will be available for use for the intended purpose of the donor.

The fund is currently used to support the Mayor's Office for Adult Literacy (MOAL). MOAL was established in June of 2018 with a corporate donation from CITGO Petroleum Corporation. MOAL will focus on adult literacy and creating awareness of its impact on Houston's economy, communities, families, and individuals. Operations will be managed by HPL, with staff reporting to the HPL Director or the directors' designee. The program will be sustained with funds raised through the Mayor's Annual Literacy Breakfast, other fundraising efforts, and allocated funds from the Houston Center for Literacy. The funds will be used for the sole purpose of administrating adult literacy efforts through MOAL.

FISCAL YEAR 2025 BUDGET

Fund Summary

Fund Name : Nuisance Abatement Special Revenue Fund
Business Area : Legal
Fund No./Bus. Area No. : 2214 / 9000

	FY2024 Current Budget	FY2024 Estimate	FY2025 Estimate
Beginning Fund Balance	6,220	6,220	6,359
Current Revenues	0	139	139
Total Available Resources	6,220	6,359	6,498
Maintenance and Operations	0	0	0
Total Expenditures	0	0	0
Planned Ending Fund Balance	6,220	6,359	6,498
Total Budget	6,220	6,359	6,498

Fund Balance Distribution

Non-Spendable	0	0	0
Restricted	6,220	6,359	6,498
Committed	0	0	0
Assigned	0	0	0
Unassigned	0	0	0

The above summarizes the FY2024 Budget, the FY2024 Estimate and the FY2025 Estimate for the Nuisance Abatement Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Nuisance Abatement Special Revenue Fund was created pursuant to Section 125.047 of Chapter 125 of the Texas Civil Practice and Remedies Code, which requires that all funds collected pursuant to the Chapter be deposited into a special fund to be used only for the purpose of ongoing nuisance abatement including: regular and overtime compensation for nuisance abatement or enforcement personnel, hiring additional personnel for nuisance abatement as needed, and any other purpose authorized by law.

FISCAL YEAR 2025 BUDGET

Fund Summary

Fund Name : TIRZ Affordable Housing Fund
Business Area : Housing & Community Development
Fund No./Bus. Area No. : 2409 / 3200

	FY2024 Current Budget	FY2024 Estimate	FY2025 Estimate
Beginning Fund Balance	49,203,640	49,203,640	53,928,690
Current Revenues	13,948,186	18,406,446	19,686,220
Total Available Resources	63,151,826	67,610,086	73,614,910
Maintenance and Operations	50,340,466	13,681,396	23,001,151
Total Expenditures	50,340,466	13,681,396	23,001,151
Planned Ending Fund Balance	12,811,360	53,928,690	50,613,759
Total Budget	63,151,826	67,610,086	73,614,910

Fund Balance Distribution

Non-Spendable	0	0	0
Restricted	12,811,360	53,928,690	50,613,759
Committed	0	0	0
Assigned	0	0	0
Unassigned	0	0	0

The above summarizes the FY2024 Budget, FY2024 Estimate and the FY2025 Estimate for the TIRZ Affordable Housing Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The TIRZ Affordable Housing Fund originated as a result of proceeds from the property taxes and TIRZ. The Housing and Community Development Department uses these funds to promote affordable housing initiatives.