



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 30, 2024

**Subject:** July 2024 Monthly Financial Report

Attached is the Monthly Financial Report for the month ended July 31, 2024.

### GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$307.0 million for FY2025. This is \$18.6 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 \$117.3 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 FY2025 beginning fund balance is \$33.2 million higher than the FY2024 ending fund balance reported in the June 30, 2024, Monthly Financial Report. The increase is due to year-end adjustments to revenues and expenditures that will not be final until the FY2024 Annual Comprehensive Financial Report is published.

We have increased our revenue projection by \$8.5 million from our FY2025 Trends report, as follows:

- Property Tax increased by \$6.3 million due to the revision of the city's population estimate as of July 1, 2023, released by the U.S. Census Bureau.
- Sale of Capital Assets increased by \$2.2 million due to higher than anticipated land sales.

Our expenditure projection remains unchanged from the FY2025 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 percent of the total outstanding debt for each type of debt in a variable rate structure. As of July 31, 2024, the ratio of unhedged variable rate debt for each type of outstanding debt was:

**Mayor John Whitmire  
City Council Members  
July 2024 Monthly Financial Report**

General Obligation.....	0.00%
Combined Utility System.....	0.00%
Aviation.....	0.00%
Convention and Entertainment .....	3.67%

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 30, 2024

**Subject:** 1+11 Financial Report

Attached is the 1+11 Financial Report for the period ending July 31, 2024. Fiscal Year 2025 projections are based on one month of actual results and eleven months of projections.

**General Fund**

**Fiscal Year 2024**

In accordance with government accounting standards for government funds, the final revenues for FY2024 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 2024 until August 31.

The current preliminary undesigned fund balance for the General Fund is \$517 million which is approximately \$31 million higher than our June MoFR projection. The results are not final until the publication of the FY2024 Annual Comprehensive Financial Report.

**Fiscal Year 2025**

Our revenue projection is \$2.2 million higher than the Adopted Budget to reflect higher than anticipated land sales.

**General Fund Revenues** (amounts expressed in thousands)

Category	Unaudited Preliminary FY2024	FY25 Adopted Budget	FY25 Current Projection	FY25 Variance Over/(Under)
Property Tax	\$1,374,100	\$1,427,475	\$1,427,475	-
Sales Tax	882,199	893,382	893,382	-
Franchise Fees	141,398	150,545	150,545	-
Other	518,183	382,740	384,980	2,240
<b>Total</b>	<b>\$2,915,880</b>	<b>\$2,854,142</b>	<b>\$2,856,382</b>	<b>2,240</b>

Our expenditure projection remains at budget.

**General Fund Expenditures** (amounts expressed in thousands)

Category	Unaudited Preliminary FY2024	FY25 Adopted Budget	FY25 Current Projection	FY25 Variance Over/(Under)
Police	\$1,009,091	\$1,043,608	\$1,043,608	-
Fire	584,726	636,191	636,191	-
Other Departments	814,771	850,232	850,232	-
Debt Service/PAYGO	475,303	516,397	516,397	-
<b>Total</b>	<b>\$2,883,891</b>	<b>\$3,046,428</b>	<b>\$3,046,428</b>	<b>-</b>

We are currently projecting the ending fund balance of \$325.6 million, which is \$2.2 million higher than the Adopted Budget and 12.9% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

**Fund Balance** (amounts expressed in thousands)

Category	Unaudited Preliminary FY2024	FY25 Adopted Budget*	FY25 Current Projection	FY25 Variance Over/(Under)
Fund Balance - Beginning of Year	\$485,382	\$467,776	\$516,580	48,804
Changes to Designated Fund Balance	(1,327)	(887)	(887)	-
Budgeted Increase/(Decrease) in Fund Balance	31,989	(192,286)	(190,046)	2,240
Change in Inventory/Prepaid Items/Imprest Cash	536	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$516,580</b>	<b>\$274,603</b>	<b>\$325,647</b>	<b>\$51,044</b>
% of Expenditures Less Debt Service and PAYGO	21.4%	10.9%	12.9%	2.0%

\* 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,

Melissa Dubowski  
Director of Finance



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

**Finance - Major Variances from Adopted Budget**

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<u>Revenues</u>		Variance Over/(Under)*
Month Reported	Revenue Detail	
July	Sale of Capital Assets	
	Increase to reflect higher than anticipated land sales	2,240
	<b>Total Revenues</b>	<b>2,240</b>
	<b>Fund Balance</b>	
	Additional Beginning Fund Balance	48,804
	<b>Total Financial Resources</b>	<b>51,044</b>

<u>Expenditures</u>		
Month Reported	Expenditure Detail	
	<b>Total Expenditures</b>	-

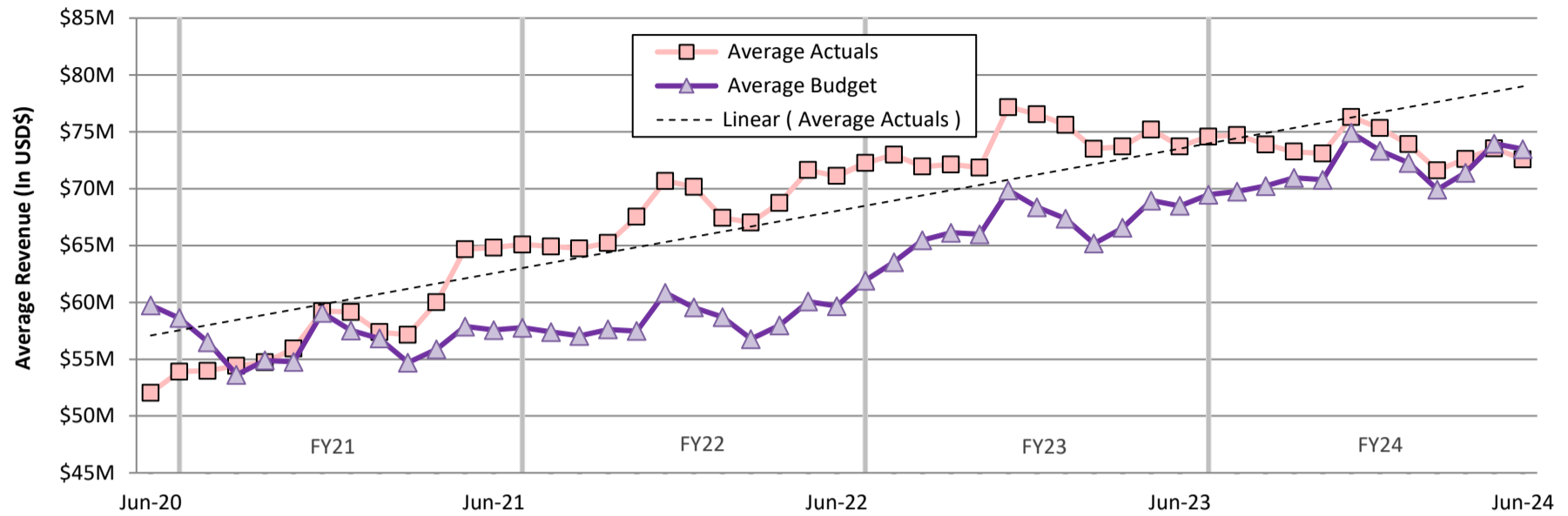
\*Total may reflect slight variances due to rounding.



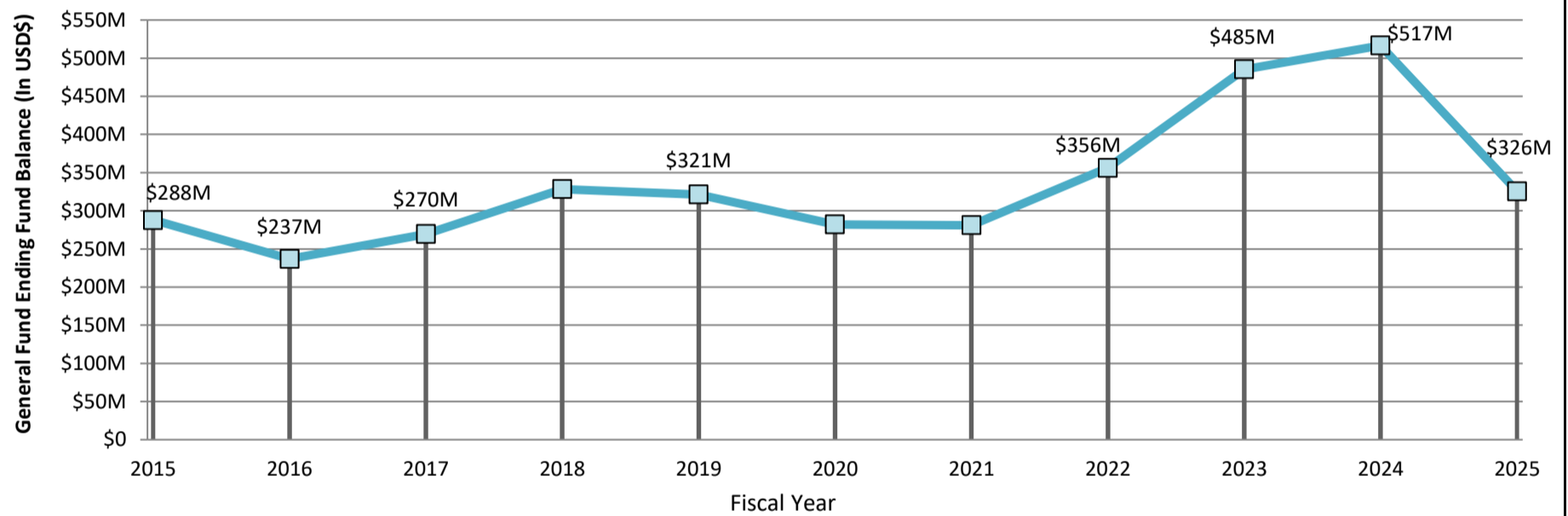
## General Fund (Fund 1000)

# Sales Tax Growth and Comparative Fund Balance

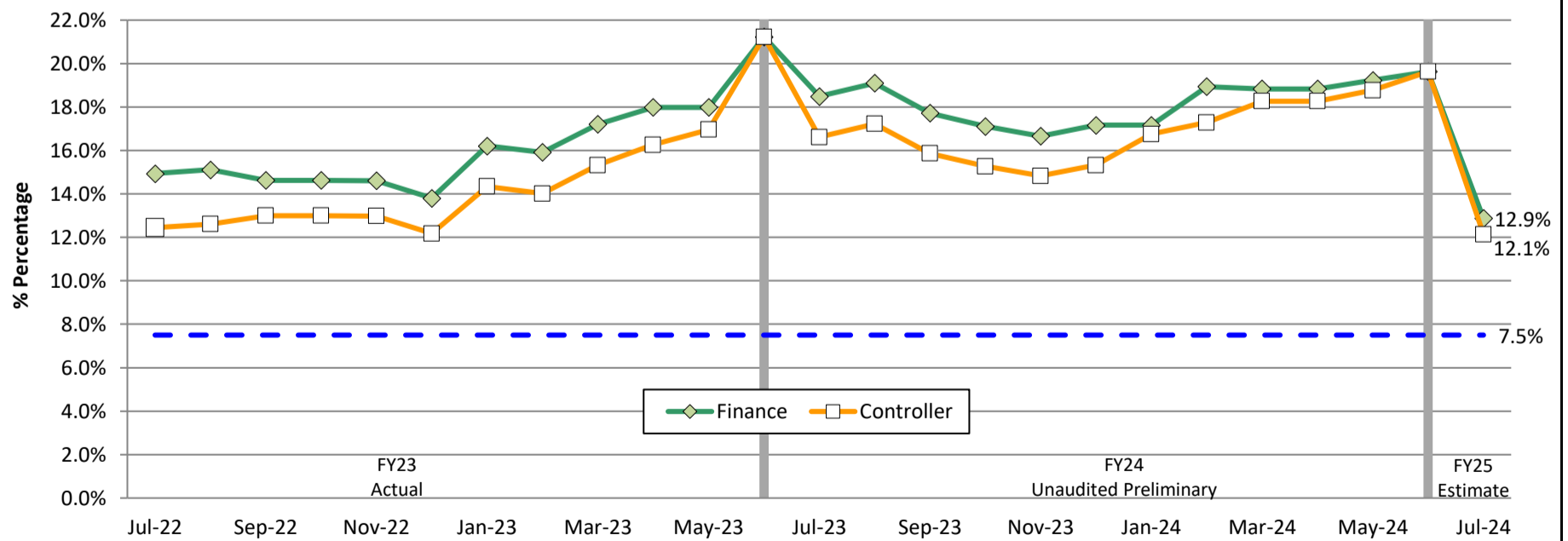
### Sales Tax - Three-month Rolling Average



### 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, 2024  
 (amounts expressed in thousands)

Actual YTD  
 Current Budget

	FY2025						Controller - Finance Variance	Controller Finance	Controller
	Unaudited Preliminary FY2024	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD			
<b>Revenues</b>									
General Property Taxes	1,374,100	1,427,475	1,427,475	1,427,475	1,427,475	39	0		✓
Industrial Assessments	27,635	27,277	27,277	25,281	27,277	-	(1,996)		✓
Sales Tax	882,199	893,382	893,382	886,000	893,382	71,350	(7,382)		✓
Other Taxes	21,902	24,896	24,896	23,800	24,896	-	(1,096)		✓
Electric Franchise	98,625	100,445	100,445	98,388	100,445	8,239	(2,057)		✓
Telephone Franchise	12,617	14,860	14,860	15,000	14,860	-	140		✓
Gas Franchise	14,597	16,210	16,210	14,000	16,210	1,349	(2,210)		✓
Other Franchise	15,559	19,030	19,030	19,000	19,030	-	(30)		✓
Licenses and Permits	35,137	33,736	33,736	33,682	33,736	2,912	(54)		✓
Intergovernmental	175,648	50,248	50,248	50,248	50,248	11,120	-		✓
Charges for Services	87,970	81,309	81,309	81,200	81,309	8,673	(109)		✓
Direct Interfund Services	69,108	75,061	75,061	75,061	75,061	5,587	-		✓
Indirect Interfund Services	25,984	24,871	24,871	24,871	24,871	724	-		✓
Municipal Courts Fines and Forfeits	16,986	17,063	17,063	16,500	17,063	1,268	(563)		✓
Other Fines and Forfeits	3,473	3,043	3,043	3,000	3,043	251	(43)		✓
Interest	22,503	20,993	20,993	19,400	20,993	1,200	(1,593)		✓
Miscellaneous/Other	17,218	13,709	13,709	12,100	13,709	485	(1,609)		✓
<b>Total Revenues</b>	<b>2,901,261</b>	<b>2,843,609</b>	<b>2,843,609</b>	<b>2,825,006</b>	<b>2,843,609</b>	<b>113,197</b>	<b>(18,603)</b>		✓
<b>Expenditures</b>									
Administration & Regulatory Affairs	33,662	35,486	35,486	35,486	35,486	1,529	-		✓
City Council	13,655	15,250	15,250	15,250	15,250	714	-		✓
City Secretary	895	944	944	944	944	66	-		✓
Controller	8,687	10,553	10,553	10,553	10,553	798	-		✓
Finance	21,368	24,021	24,021	24,021	24,021	1,563	-		✓
Fire	584,726	636,191	636,191	636,191	636,191	59,384	-		✓
General Services	46,130	46,899	46,899	46,899	46,899	3,288	-		✓
Housing and Community Development	2,187	1,654	1,654	1,654	1,654	17	-		✓
Houston Emergency Center	10,155	10,155	10,155	10,155	10,155	-	-		✓
Houston Health Department	53,402	54,138	54,138	54,138	54,138	3,428	-		✓
Houston Public Works	25,013	22,971	22,971	22,971	22,971	99	-		✓
Human Resources	1,157	1,425	1,425	1,425	1,425	583	-		✓
Legal	17,730	19,113	19,113	19,113	19,113	1,457	-		✓
Library	49,222	51,758	51,758	51,758	51,758	3,198	-		✓
Mayor's Office	8,338	8,692	8,692	8,692	8,692	495	-		✓
Municipal Courts	29,136	30,123	30,123	30,123	30,123	1,978	-		✓
Neighborhoods	12,019	14,418	14,418	14,418	14,418	750	-		✓
Office of Business Opportunity	5,077	5,588	5,588	5,588	5,588	309	-		✓
Parks and Recreation	95,536	89,120	89,120	89,120	89,120	5,899	-		✓
Planning and Development	4,114	3,486	3,486	3,486	3,486	216	-		✓
Police	1,009,091	1,043,608	1,043,608	1,043,608	1,043,608	106,161	-		✓
Solid Waste Management	96,171	99,562	99,562	99,562	99,562	5,513	-		✓
<b>Total Departmental Expenditures</b>	<b>2,127,471</b>	<b>2,225,154</b>	<b>2,225,154</b>	<b>2,225,154</b>	<b>2,225,154</b>	<b>197,444</b>	<b>-</b>		✓
General Government	281,117	304,876	304,876	304,876	304,876	43,706	-		✓
<b>Total Expenditures Other Than Debt</b>	<b>2,408,588</b>	<b>2,530,031</b>	<b>2,530,031</b>	<b>2,530,031</b>	<b>2,530,031</b>	<b>241,149</b>	<b>-</b>		✓
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	-	-		✓
<b>Total Expenditures and Other Uses</b>	<b>2,883,891</b>	<b>3,046,428</b>	<b>3,046,428</b>	<b>3,046,428</b>	<b>3,046,428</b>	<b>241,149</b>	<b>-</b>		✓
<b>Net Current Activity</b>	<b>17,370</b>	<b>(202,819)</b>	<b>(202,819)</b>	<b>(221,422)</b>	<b>(202,819)</b>	<b>(127,953)</b>	<b>(18,603)</b>		✓
<b>Other Financing Sources (Uses)</b>									
Transfers from Other Funds	3,887	7,781	7,781	7,781	7,781	1,730	(0)		✓
Sale of Capital Assets	10,732	2,752	2,752	4,992	4,992	2,459	-		✓
<b>Total Other Financing Sources (Uses)</b>	<b>14,619</b>	<b>10,533</b>	<b>10,533</b>	<b>12,773</b>	<b>12,773</b>	<b>4,188</b>	<b>(0)</b>		✓
<b>Fund Balances</b>									
Fund Balance - Beginning of Year	485,382	516,580	516,580	516,580	516,580	516,580	-		✓
Changes to Designated Fund Balance*	(1,327)	(887)	(887)	(887)	(887)	-	-		✓
Budgeted Increase/(Decrease) in Fund Balance	31,989	(192,286)	(192,286)	(192,286)	(192,286)	(123,765)	-		✓
Change in Inventory/Prepaid Items/Imprest Cash	536	0	-	-	-	-	-		✓
(Budgeted Gap)/Increase in Fund Balance**	-	0	-	(16,363)	2,240	-	(18,603)		✓
<b>Fund Balance, End of Year***</b>	<b>516,580</b>	<b>323,407</b>	<b>323,407</b>	<b>307,044</b>	<b>325,647</b>	<b>392,815</b>	<b>(18,603)</b>		✓

\*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 \$189,752 based on current projections. The City will be \$117,291 above 7.5% based on the Controller's Projections, and \$135,895 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 July 31, 2024  
 (amounts expressed in thousands)

	Beginning of FY2025 Fund Balance	Revenues*				Controller's Projection	Finance Projection	Finance	Controller
		Unaudited Preliminary FY2024	FY2025 Current Budget	FY2025 Actual YTD					
<b>Enterprise</b>									
Aviation		651,801	697,674	62,237	697,674	697,674	✓	✓	
Convention and Entertainment Facilities		120,501	123,525	19,861	123,525	123,525	✓	✓	
Combined Utility System		1,818,798	2,007,127	143,875	2,007,127	2,007,127	✓	✓	
DDSRF-Ad Valorem**	129,496	124,583	136,537	382	136,537	136,537	✓	✓	
DDSRF-Drainage Charge**	245,546	124,548	121,020	11,820	121,020	121,020	✓	✓	
DDSRF-Metro ET AL**	(38,678)	35,803	98,404	3	98,404	98,404	✓	✓	
Storm Water**	3,705	54,135	100,025	3,409	100,025	100,025	✓	✓	
<b>Risk Management</b>									
Health Benefits	44,508	404,608	434,114	36,707	434,114	434,114	✓	✓	
Long-Term Disability	9,446	1,541	1,513	137	1,513	1,513	✓	✓	
Property and Casualty	(581)	50,301	66,554	493	66,554	66,554	✓	✓	
Workers' Compensation	13	34,260	41,333	2,539	41,333	41,333	✓	✓	
<b>Special Revenue</b>									
Asset Forfeiture Fund	8,341	4,425	2,041	140	2,041	2,041	✓	✓	
Auto Dealers Special Revenue Fund	14,238	13,645	14,226	630	14,226	14,226	✓	✓	
BARC Special Revenue Fund	1,394	14,505	14,700	97	14,700	14,700	✓	✓	
Bayou Greenway 2020 Fund	1,713	1,077	1,101	65	1,101	1,101	✓	✓	
Building Inspection Special Fund	18,398	101,326	102,786	8,178	102,786	102,786	✓	✓	
Cable Television Special Fund	4,806	2,990	3,483	15	3,483	3,483	✓	✓	
Child Safety Fund	3	3,118	3,205	58	3,205	3,205	✓	✓	
Container Lease Fund	2,939	4,870	4,835	396	4,835	4,835	✓	✓	
Contractors Responsibility Fund	2,125	1,433	1,246	159	1,246	1,246	✓	✓	
Essential Public Health Services Fund	48,117	12,196	9,613	145	9,613	9,613	✓	✓	
Forensic Transition Special Fund	63	371	369	(55)	369	369	✓	✓	
Health Special Revenue Fund	7,216	8,275	7,908	185	7,908	7,908	✓	✓	
Historic Preservation Fund	2,207	421	305	28	305	305	✓	✓	
Houston Emergency Center Fund	3,980	28,687	30,357	797	30,357	30,357	✓	✓	
Houston Opioid Abatement Fund	2,516	2,693	503	8	503	503	✓	✓	
Houston Transtar Center Fund	3,595	2,718	2,738	12	2,738	2,738	✓	✓	
Laboratory Operations & Maintenance Fund	402	409	463	38	463	463	✓	✓	
Local Youth Diversion Fund	1,614	727	642	55	642	642	✓	✓	
Maintenance Renewal & Replacement Fund	9,417	43,264	43,247	29	43,247	43,247	✓	✓	
Municipal Court Building Security Fund	828	672	592	51	592	592	✓	✓	
Municipal Court Technology Fee Fund	1,602	688	769	45	769	769	✓	✓	
Municipal Jury Fund	49	14	11	1	11	11	✓	✓	
Parks Golf Special Fund	2,292	8,366	8,444	548	8,444	8,444	✓	✓	
ParkHouston Special Revenue Fund	6,433	18,943	19,844	1,151	19,844	19,844	✓	✓	
Park Special Revenue Fund	4,513	13,217	3,287	176	3,287	3,287	✓	✓	
Planning & Development Special Rev. Fund	9,507	9,829	8,886	992	8,886	8,886	✓	✓	
Police Special Services Fund	6,382	8,561	9,623	79	9,623	9,623	✓	✓	
Recycling Revenue Fund	1,378	737	4,314	22	4,314	4,314	✓	✓	
Special Waste Transportation & Inspection Fund	3,216	4,584	5,129	275	5,129	5,129	✓	✓	
Swimming Pool Safety Fund	1,018	1,428	1,481	125	1,481	1,481	✓	✓	
Tourism Promotion Special Revenue Fund	7,628	24,233	24,503	9	24,503	24,503	✓	✓	

\* 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, 2024  
 (amounts expressed in thousands)

	Expenditures*					Net Current Activity (Proj.)	End of FY2025 Fund Balance (Proj.)	Finance	Controller
	Unaudited Preliminary FY2024	FY2025 Current Budget	FY2025 Actual YTD	Controller's Projection	Finance Projection				
<b>Enterprise</b>									
Aviation	571,363	697,674	51,256	697,674	697,674	-		✓	✓
Convention and Entertainment Facilities	119,622	123,086	19,859	123,086	123,086	439		✓	✓
Combined Utility System	1,551,966	2,009,349	339,380	2,009,349	2,009,349	(2,222)		✓	✓
DDSRF-Ad Valorem**	80,523	146,933	7,150	146,933	146,933	(10,396)	119,100	✓	✓
DDSRF-Drainage Charge**	77,676	144,276	3,678	144,276	144,276	(23,256)	222,290	✓	✓
DDSRF-Metro ET AL**	77,856	102,682	4,993	102,682	102,682	(4,278)	(42,956)	✓	✓
Storm Water**	62,511	99,525	3,412	99,525	99,525	500	4,205	✓	✓
<b>Risk Management</b>									
Health Benefits	400,960	436,553	36,482	436,553	436,553	(2,439)	42,069	✓	✓
Long-Term Disability	1,003	1,150	-	1,150	1,150	363	9,809	✓	✓
Property and Casualty	50,882	66,554	4,035	66,554	66,554	-	(581)	✓	✓
Workers' Compensation	34,247	41,333	2,367	41,333	41,333	-	13	✓	✓
<b>Special Revenue</b>									
Asset Forfeiture Fund	3,018	7,000	36	7,000	7,000	(4,959)	3,382	✓	✓
Auto Dealers Special Revenue Fund	9,629	13,479	793	13,479	13,479	747	14,985	✓	✓
BARC Special Revenue Fund	14,628	15,237	1,063	15,237	15,237	(537)	857	✓	✓
Bayou Greenway 2020 Fund	934	1,270	81	1,270	1,270	(169)	1,544	✓	✓
Building Inspection Special Fund	103,646	111,966	9,784	111,966	111,966	(9,180)	9,218	✓	✓
Cable Television Special Fund	4,158	5,167	435	5,167	5,167	(1,684)	3,122	✓	✓
Child Safety Fund	3,166	3,205	-	3,205	3,205	-	3	✓	✓
Container Lease Fund	3,618	4,949	67	4,949	4,949	(114)	2,825	✓	✓
Contractors Responsibility Fund	811	1,076	9	1,076	1,076	170	2,295	✓	✓
Essential Public Health Services Fund	12,167	22,908	1,017	22,908	22,908	(13,295)	34,822	✓	✓
Forensic Transition Special Fund	326	369	27	369	369	-	63	✓	✓
Health Special Revenue Fund	7,360	11,409	447	11,409	11,409	(3,501)	3,715	✓	✓
Historic Preservation Fund	175	439	4	439	439	(134)	2,073	✓	✓
Houston Emergency Center Fund	29,727	33,174	1,982	33,174	33,174	(2,817)	1,163	✓	✓
Houston Opioid Abatement Fund	177	2,345	15	2,345	2,345	(1,842)	674	✓	✓
Houston Transtar Center Fund	2,970	3,527	89	3,527	3,527	(789)	2,806	✓	✓
Laboratory Operations & Maintenance Fund	411	591	10	591	591	(128)	274	✓	✓
Local Youth Diversion Fund	390	836	37	836	836	(194)	1,420	✓	✓
Maintenance Renewal & Replacement Fund	35,807	41,428	3,679	41,428	41,428	1,819	11,235	✓	✓
Municipal Court Building Security Fund	438	498	-	498	498	94	922	✓	✓
Municipal Court Technology Fee Fund	677	1,313	2	1,313	1,313	(544)	1,058	✓	✓
Municipal Jury Fund	-	-	-	-	-	11	60	✓	✓
Parks Golf Special Fund	8,039	9,364	545	9,364	9,364	(920)	1,372	✓	✓
ParkHouston Special Revenue Fund	14,805	19,822	917	19,822	19,822	22	6,455	✓	✓
Park Special Revenue Fund	12,655	4,122	109	4,122	4,122	(835)	3,678	✓	✓
Planning & Development Special Rev. Fund	10,666	12,366	775	12,366	12,366	(3,480)	6,027	✓	✓
Police Special Services Fund	9,615	10,221	473	10,221	10,221	(598)	5,784	✓	✓
Recycling Revenue Fund	3,333	3,265	104	3,265	3,265	1,049	2,427	✓	✓
Special Waste Transportation & Inspection Fund	3,661	5,699	273	5,699	5,699	(570)	2,646	✓	✓
Swimming Pool Safety Fund	1,623	2,108	140	2,108	2,108	(627)	391	✓	✓
Tourism Promotion Special Revenue Fund	18,995	24,598	256	24,598	24,598	(95)	7,533	✓	✓

\* Expenditures include non-operating expenditures

\*\* Dedicated Drainage Fund and Storm Water Fund are not technically Enterprise Funds, but are grouped with the Combined Utility System for clarity

⚠ Indicates projection exceeds 5% or \$5M of budget expenditures

**City of Houston, Texas**  
**Commercial Paper Issued and Available**  
**For the period end July 31, 2024**  
**(amounts expressed in millions)**

<b>COMMERCIAL PAPER</b>	<b>Draws FY25</b>	<b>Draws Month</b>	<b>Refunded FY25</b>	<b>Amount Available to be Drawn</b>	<b>Amount Outstanding</b>
<b>General Obligation</b>					
<i><b>Voter Authorized 2001; 2006; 2012, 2017, and 2022 Elections</b></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	0.00	0.00	24.00	125.00	0.00
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
<i><b>Non-Voter Authorized</b></i>					
Series E1-Equipment & Capital	0.00	0.00	50.00	100.00	0.00
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
<b>Total General Obligation</b>	<b>0.00</b>	<b>0.00</b>	<b>91.00</b>	<b>1,025.00</b>	<b>0.00</b>
<b>Combined Utility System</b>					
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
<b>Total Combined Utility System</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>
<b>Airport System</b>					
Series A&B	0.00	0.00	0.00	350.00	0.00
<b>Total Airport System</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	<b>0.00</b>
<b>Convention &amp; Entertainment</b>					
Series A	0.00	0.00	0.00	57.00	18.00
Series B	0.00	0.00	0.00	50.00	0.00
<b>Total Convention and Entertainment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>107.00</b>	<b>18.00</b>
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$91.00</b>	<b>\$2,482.00</b>	<b>\$18.00</b>

**City of Houston, Texas**  
**Total Outstanding Debt**  
**For the period end July 31, 2024**  
**(amounts expressed in thousands)**

	<b>July 31, 2024</b>	<b>July 31, 2023</b>
<b>Payable from Ad Valorem Taxes</b>		
Public Improvement Bonds <sup>(a)</sup>	2,253,915	1,481,110
Commercial Paper Notes <sup>(b)</sup>	0	275,400
Pension Obligations	1,404,470	1,438,420
Certificates of Obligations	2,595	10,985
<b>Subtotal</b>	<b>3,660,980</b>	<b>3,205,915</b>
<b>Payable from Sources Other Than Ad Valorem Taxes</b>		
<b><u>Combined Utility System</u></b>		
Combined Utility System Revenue Bonds	5,901,900	6,057,355
Combined Utility System Commercial Paper Notes <sup>(c)</sup>	0	25,000
Water and Sewer System Revenue Bonds <sup>(d)</sup>	122,237	134,421
Contract Revenue Obligations - CWA	40,055	44,570
Combined Utility System Subordinate Lien	419,695	432,490
<b><u>Airport System</u></b>		
Airport System Subordinate Lien	2,370,395	2,493,320
Airport System Sr. Lien Commercial Paper Notes <sup>(e)</sup>	0	0
Airport Special Facilities Revenue Bonds <sup>(f)</sup>	1,078,660	1,116,920
<b><u>Hotel Occupancy Tax and Civic Parking</u></b>		
Facilities Revenue Bonds <sup>(g)</sup>	489,921	521,323
Hotel Occupancy Tax And Parking Revenue		
Flexible Rate Notes, Series A&B <sup>(h)</sup>	18,000	20,000
<b>Subtotal</b>	<b>10,440,863</b>	<b>10,845,399</b>
<b>Total Debt Payable by the City</b>	<b>\$14,101,843</b>	<b>\$14,051,314</b>

- (a) In November 2001, voters authorized \$776 million in tax bonds. In November 2006, voters authorized \$625 million in tax bond. In November 2012, voters authorized \$410 million in tax bonds. In November 2017, voters authorized \$495 million in tax bond. 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 July 31, 2024, total outstanding includes \$92.66 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, 2024, total outstanding includes \$159.6 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 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 July 31, 2024**  
**(amounts expressed in thousands)**

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued <sup>(a)</sup>	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
<b>November 2006 Election</b>					
Streets, Bridges, Traffic Control <sup>(c)</sup>	\$ 320,000	\$ 219,950	\$ 97,248	\$ 122,702	\$ 222,752
Parks and Recreation	55,000	55,000	55,000	-	-
Public Safety	135,000	135,000	135,000	-	-
Permanent and General Improvements <sup>(b)</sup>	60,000	60,000	60,000	-	-
Public Libraries	37,000	37,000	37,000	-	-
Low Income Housing	18,000	18,000	10,731	7,269	7,269
<b>Total</b>	<b>\$ 625,000</b>	<b>\$ 524,950</b>	<b>\$ 394,979</b>	<b>\$ 129,971</b>	<b>\$ 230,021</b>
<b>November 2012 Election</b>					
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	-	-
Permanent and General Improvements <sup>(b)</sup>	57,000	57,000	55,078	1,922	1,922
Public Libraries	28,000	28,000	28,000	-	-
Low Income Housing	15,000	15,000	5,248	9,752	9,752
<b>Total</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	<b>\$ 394,978</b>	<b>\$ 15,022</b>	<b>\$ 15,022</b>
<b>November 2017 Election</b>					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	104,000	104,000	21,081	82,919	82,919
Public Safety	159,000	159,000	67,605	91,395	91,395
Permanent and General Improvements <sup>(b)</sup>	109,000	109,000	64,624	44,376	44,376
Public Libraries	123,000	123,000	50,403	72,597	72,597
Low Income Housing	-	-	-	-	-
<b>Total</b>	<b>\$ 495,000</b>	<b>\$ 495,000</b>	<b>\$ 203,713</b>	<b>\$ 291,287</b>	<b>\$ 291,287</b>
<b>November 2022 Election</b>					
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	-	-	-	-	-
<b>Total</b>	<b>\$ 478,000</b>	<b>\$ 473,000</b>	<b>\$ 5,000</b>	<b>\$ 468,000</b>	<b>\$ 473,000</b>
<b>Combined Total (2006, 2012, 2017 and 2022 Elections)</b>	<b>\$ 2,008,000</b>	<b>\$ 1,902,950</b>	<b>\$ 998,670</b>	<b>\$ 904,280</b>	<b>\$ 1,009,330</b>

(a) As of July 31, 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 LTO Fund is funded solely by the City through premiums charged to the departments based on the number of employees covered by the plan. Such premiums cover the cost of all benefits (claims) to the employees and third party administrative fees. This fund is administered by the Human Resources Department.

### **Property and Casualty Fund (1004)**

This fund records the transactions of the City's self-insurance program for lost and personnel action claims. The Administration and Regulatory Affairs Department oversees the insurance functions while the Legal Department administers the claims portion. Revenue is generated from premiums assessed to other funds; premiums are based on projected expenditures.

### **Workers' Compensation Fund (1011)**

This fund was established to collect and report all costs of compliance to statutes related to Workers Compensation. The revenues are derived through charging the departments an administrative premium semi-monthly per employee plus all direct costs related to claim expenditures, which includes indemnity, medical and disability payments. This fund is administered by the Human Resources Department. The Workers' Compensation Fund is a revolving fund administered by the Human Resources Department. The Fund was established to centralize the financial transactions in the areas of Accident Prevention, Loss Control and Workers' Compensation.

## **Special Revenue Funds**

### **Asset Forfeiture Fund (2202, 2203, 2204)**

This fund is administered by the Houston Police Department (HPD). The City receives forfeited funds resulting from HPD's role in drug-related seizures. This fund provides resources beyond HPD's General Fund budget for crime enforcement. Specifically, this fund is used to address the drug problem in a manner consistent with the department's Comprehensive Narcotics Plan.

### **Auto Dealers Special Revenue Fund (2200)**

This fund is budgeted to collect the license fees paid by tow truck drivers and various automotive sales, repair, storage and salvage dealers to finance a portion of the Houston Police Department's enforcement efforts regarding privately owned storage lots. This fund is also administered by the Houston Police Department.

### **BARC Special Revenue Fund (2427)**

BARC (Bureau of Animal Regulation and Care) is authorized to receive funds from any source for the purpose of supporting the maintenance and operation of the City's animal shelter facilities and programs. This fund is administered by the Administration and Regulatory Affairs Department.

### **Bayou Greenway 2020 Fund (2106)**

This fund is administered by the Houston Parks and Recreation Department (HPARD). This fund was created to manage the HPARD's maintenance of the White Oak Bayou Trail based upon the Bayou Greenways 2020 initiative agreement entered between the City of Houston and the Houston Parks Board, Inc. in December 2013.

### **Building Inspection Special Fund (2301)**

This fund includes all construction and building permit revenues and expenditures for inspections and permitting activities. Outdoor sign license fees are received in this fund for enforcement of the City's sign ordinance. This fund is administered by the 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 FY 1997 and is administered by the Municipal Courts Department. The fund includes all security related contractual expenditures and additional security enhancements for the courts. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. The mission of the Municipal Court Building Security Fund is to protect the health and welfare of civilians and employees by ensuring that adequate equipment, procedure, and personnel are present at all court facilities.

**Municipal Jury Fund (2215)**

The fund was created in January of FY2020 and is administered by the Municipal Courts Department. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. Funds shall only be used to fund juror reimbursements and otherwise finance jury services.

**Municipal Court Technology Fee Fund (2207)**

This fund was established in FY 2001 and is administered by the Municipal Courts Department. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. The purpose of the fund is to finance technological enhancements for the Municipal Courts and maintain systems to operate in an efficient manner.

**ParkHouston Special Revenue Fund (8700)**

This Fund was formerly named the "Parking Management Fund". This fund is responsible for managing and providing on-street parking alternatives to the citizens in the Greater Houston area. This fund is administered by the Administration and Regulatory Affairs Department.

**Parks Golf Special Revenue Fund (2104)**

This fund was created to receive the revenues derived from all golf facilities, whether operated by the City or private entities, including all related concession fee revenues which are to be used exclusively for the maintenance, operation and improvement to any or all such golf courses.

**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.

