OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

CHRIS B. BROWN

To: Mayor Sylvester Turner
City Council Members

From: Chris B. Brown
City Controller

Date: May 29, 2020

Subject: **April 2020 Financial Report**

Attached is the Monthly Financial Report for the period ending April 30, 2020.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of $243.8 million for FY2020. This is $17 million lower than the projection of the Finance Department. The difference is due to a $17 million lower revenue projection from the Finance Department. Based on our current projections, the fund balance will be $87 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

Our revenue projection increased by $26 million from the March 2020 report mainly due to following:

- Telephone franchise increased by $4 million due to higher than expected revenues due to SB1152.
- Other franchise increased by $3 million primarily due to higher than expected revenues due to SB1152.
- Intergovernmental revenue increased by $918,000 due to an increase in the ambulance grant for COVID-19.
- Miscellaneous/Other increased by $990,000, mainly due to prior year revenue from a grant reimbursement.
- Sale of Capital Assets increased $17 million due to the sale of land at 1800 Texas.

ENTERPRISE FUNDS

Expenditure estimates are $19 million lower than the March report. This is due to a decrease in deployment expenditures related to COVID-19 for the Fire Department, $7.6 million; the Houston Health Department, $1.3 million; the Parks and Recreation Department, $3.3 million and the Police Department, $4.7 million.

Expenditures are $43.6 million lower than the Adopted Budget.

ENTERPRISE FUNDS

We are projecting no material changes in the Enterprise Funds this month.

Mayor Sylvester Turner
City Council Members
April Monthly Financial Report

COMMERCIAL PAPER AND BONDS

The City's practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure. As of April 30, 2020, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	3.44%
Combined Utility System	3.01%
Aviation	7.51%
Convention and Entertainment	3.28%

Respectfully submitted,



_____
Chris B. Brown
City Controller

CITY OF HOUSTON

Finance Department

Sylvester Turner

Mayor

Finance Department
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Houston, Texas 77251-1562

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To: Mayor Sylvester Turner
City Council Members

Date: May 29, 2020

Subject: 10+2 Financial Report

Attached is the 10+2 Financial Report for the period ending April 30, 2020. Fiscal Year 2020 projections are based on ten months of actual results and two months of projections.

General Fund

Our revenue projection is $9.7 million higher than the Adopted Budget and $23.5 million higher than the 9+3 Report. The variance from the prior month's projections is primarily due to:

- $17.0 million increase in Sale of Capital Assets to reflect higher than anticipated land sale,
- $2.8 million increase in Telephone Franchise due to higher than anticipated telephone franchise fees,
- $1.8 million increase in Other Franchise due to higher than anticipated cable TV franchise fees,
- $990,000 increase in Miscellaneous/Other primarily due to prior year grant reimbursement,
- $918,000 increase in Intergovernmental to reflect eligible reimbursement to healthcare providers under the CARES Act Provider Relief Fund attributable to COVID-19.

General Fund Revenues (amounts expressed in thousands)

Category	FY2019 Actual	FY20 Adopted Budget	FY20 Current Projection	FY20 Variance Over/(Under)
Property Tax	$1,190,243	$1,215,687	$1,215,687	-
Sales Tax	692,271	694,567	680,000	(14,567)
Franchise Fees	179,640	158,411	168,589	10,178
Other	394,128	349,315	363,365	14,050
Total	**$2,456,282**	**$2,417,980**	**$2,427,641**	**9,661**

Our expenditure projection is $43.6 million lower than the Adopted Budget and $19.3 million lower than the 9+3 Report to reflect decrease in various departments due to COVID-19 eligible redeployment that will be funded out of Coronavirus Relief Fund under the CARES Act.

General Fund Expenditures (amounts expressed in thousands)

Category	FY2019 Actual	FY20 Adopted Budget	FY20 Current Projection	FY20 Variance Over/(Under)
Police	$861,974	$899,879	$895,298	(4,581)
Fire	523,617	507,076	492,171	(14,905)
Other Departments	687,081	724,936	700,850	(24,086)
Debt Service/PAYGO	389,627	399,203	399,203	-
Total	**$2,462,299**	**$2,531,094**	**$2,487,521**	**(43,572)**

We are currently projecting an ending fund balance of $261.1 million, which is $42.8 million higher than the 9+3 Report and 12.5% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

Fund Balance (amounts expressed in thousands)

Category	FY2019 Actual	FY20 Adopted Budget*	FY20 Current Projection	FY20 Variance Over/(Under)
Fund Balance - Beginning of Year	$328,347	$299,212	$321,439	22,227
Changes to Designated Fund Balance	-	(452)	(452)	-
Budgeted Increase/(Decrease) in Fund Balance	(6,017)	(113,114)	(59,882)	53,232
Change in Inventory/Prepaid Items/Imprest Cash	(891)	-	-	-
Fund Balance, End of Year	**$321,439**	**$185,646**	**$261,105**	**$75,459**
% of Expenditures Less Debt Service and PAYGO	15.5%	8.7%	12.5%	3.8%

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

A summary of all variances from the Adopted Budget that have been reported year-to-date is included in the attachment to this letter.

Enterprise, Special Revenue and Other Funds

We are projecting the following forecast changes in the Enterprise Funds, Special Revenue Funds and other funds from the 9+3 Report:

Asset Forfeiture Fund

Revenues increased by $1.1 million due to higher than anticipated confiscations.

Bayou Greenway 2020 Fund

Expenditures decreased by $302,000 due to delays in equipment purchases.

Sincerely,

Tantri Emo
Director

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

Finance - Major Variances from Adopted Budget

Month Reported	Revenues Revenue Detail	Variance Over/(Under)*
November	**Intergovernmental**	
	Decrease in Ambulance Supplemental Payment Program (ASPP) reimbursement	(9,594)
	Charges for Services	
	Increase due to higher than anticipated ambulance fees collections	5,000
December	**Sales Tax**	
	Increase due to higher than anticipated sales tax receipts	8,000
	Sale of Capital Assets	
	Increase to reflect higher than anticipated easement sales	1,227
	Transfers from Other Funds	
	Increase due to reimbursement receipts from FEMA for damaged refuse disposal carts during Hurricane Harvey	857
January	**Intergovernmental**	
	Increase due to higher than anticipated 1115 Health Waiver Program reimbursements	326
	Sale of Capital Assets	
	Increase to reflect higher than anticipated easement sales	665
February	**Industrial Assessments**	
	Decrease due to lower than anticipated taxable valuation	(313)
	Other Taxes	
	Increase due to higher than anticipated bingo tax	226
	Telephone Franchise	
	Increase due to higher than anticipated telephone franchise tax	2,875
	Other Franchise Tax	
	Increase due to higher than anticipated cable TV franchise fees	2,688
	Licenses and Permits	
	Increase mainly due to higher than anticipated special food permits and food managers permits	556
	Direct Interfund Services	
	Decrease mainly due to lower than anticipated reimbursement for personnel services	(584)
	Municipal Courts Fines and Forfeits	
	Decrease mainly due to lower than anticipated moving violation receipts and suspended sentence fees	(2,828)
	Other Fines and Forfeits	
	Decrease mainly due to lower than anticipated false alarm penalties	(154)
	Miscellaneous/Other	
	Decrease mainly due to lower than anticipated recoveries and refunds, offset by higher judgments and claims	(183)
	Sale of Capital Assets	
	Increase to reflect higher than anticipated easement sales	282
	Other Adjustments	(68)
March	**Sales Tax**	
	Decrease due to lower than anticipated sales tax receipts	(22,567)
	Other Taxes	
	Decrease due to lower than anticipated mixed beverage tax	(1,459)
	Licenses and Permits	
	Decrease mainly due to lower than anticipated taxicab permits	(504)
	Charges for Services	
	Increase mainly due to higher than anticipated plan review fees and network nodes fee	511
	Indirect Interfund Services	
	Increase due to higher than anticipated indirect cost recovery from grants	200
	Municipal Courts Fines and Forfeits	
	Decrease due to less than anticipated moving violation receipts	(1,586)
	Interest	
	Increase to reflect higher than anticipated cash receipts	430
	Transfers from Other Funds	
	Increase due to reimbursement receipts from FEMA for April Tax Day Flood	2,000
	Sale of Capital Assets	
	Increase to reflect higher than anticipated easement sales	272
	Other Adjustments	(89)
April	**Telephone Franchise**	
	Increase due to higher than anticipated telephone franchise tax	2,789
	Other Franchise Tax	
	Increase due to higher than anticipated cable TV franchise fees	1,825
	Intergovernmental	
	Increase to reflect eligible reimbursement to healthcare providers under the CARES Act Provider Relief Fund attributable to COVID-19	918
	Miscellaneous/Other	
	Increase mainly due to prior year grant reimbursement	990
	Sale of Capital Assets	
	Increase to relect higher than anticipated land sale	16,952
	Total Revenues	**9,660**

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

Finance - Major Variances from Adopted Budget

	Fund Balance	
	Additional Beginning Fund Balance	22,227
	Total Financial Resources	**31,887**

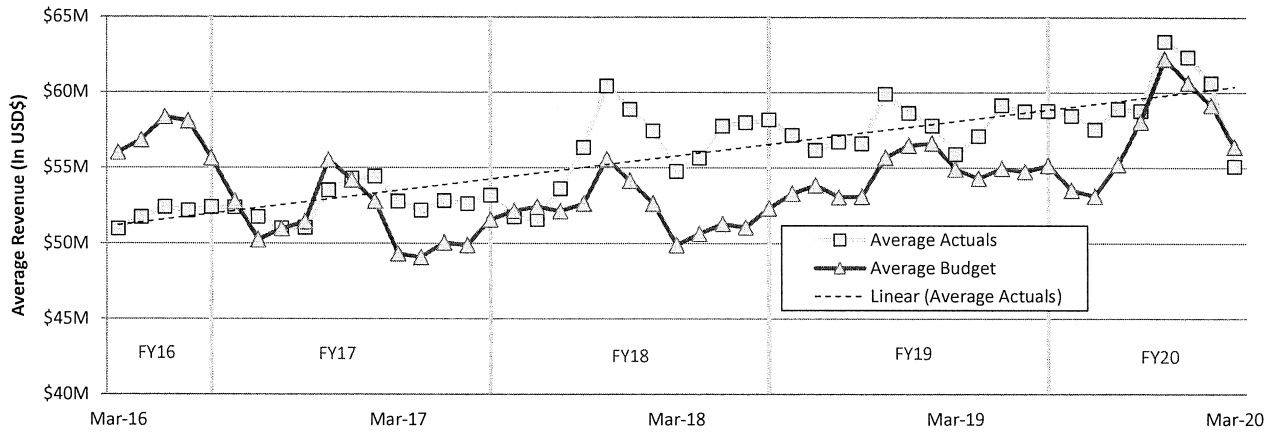
Expenditures

Month Reported	Expenditure Detail	
July	**Public Safety**	
	Increase in Police overtime to enhance public safety	1,500
December	Decrease in Fire to reflect vacancy savings	(227)
	Increase in Police due to Microsoft Cloud software purchase	1,752
	Increase in Police due to Tropical Storm Imelda response	261
February	Increase in Police due to workers compensation payments	4,634
	Increase in Police overtime	1,500
	Total Public Safety	**9,420**
September	**Other Adjustments**	
	Increase in City Council to reflect prior year unutilized Council District Service Fund	1,252
	Increase in Solid Waste Department to reflect recycling collection services	790
	Increase in General Government to reflect consultants for managed competition	200
	Increase in various departments to reflect funding allocation for unspent City Council funds from prior year	413
December	Decrease in various departments to reflect vacancy savings	(3,346)
	Increase in Solid Waste Department to reflect unanticipated Tropical Storm Imelda costs	1,800
	Increase in Solid Waste Department to reflect trash removal activities to prevent mosquito and disease control	1,407
	Increase in Solid Waste Department to reflect compensation plan adjustments	935
	Increase in Solid Waste Department to reflect refuse disposal carts purchase reimbursed from FEMA	846
	Increase in Houston Public Library to restore frontline vacant positions	461
	Increase in Parks and Recreation Department to maintain and improve historic buildings in Sam Houston Park	350
	Other Adjustments	126
January	Increase in Houston Health Department due to higher than anticipated reimbursement for 1115 Health Waiver Program	326
February	Decrease in various departments to reflect vacancy savings	(2,352)
	Decrease in General Government to reflect rental savings	(1,000)
	Increase in Solid Waste Department to reflect overtime	2,250
	Increase in various departments due to an increase in interfund vehicle services offset by electricity and fuel savings	621
	Increase in termination pay	223
	Other Adjustments	128
March	Decrease in various departments to reflect health benefits return due to excess fund balance reserve as a result of lower than anticipated claims, plan/tier changes and lower enrollment, as well as travel savings	(21,676)
	Decrease in General Government to reflect contingency and limited purpose annexation payments due to a lower sales tax projection	(17,914)
	Increase in Solid Waste Department to reflect temporary personnel services	404
	Other Adjustments	51
April	Decrease in various departments to reflect COVID-19 eligible redeployment that will be funded out of Coronavirus Relief Fund under the CARES Act	(19,285)
	Total Other Adjustment	**(52,989)**
	Total Expenditures	**(43,569)**

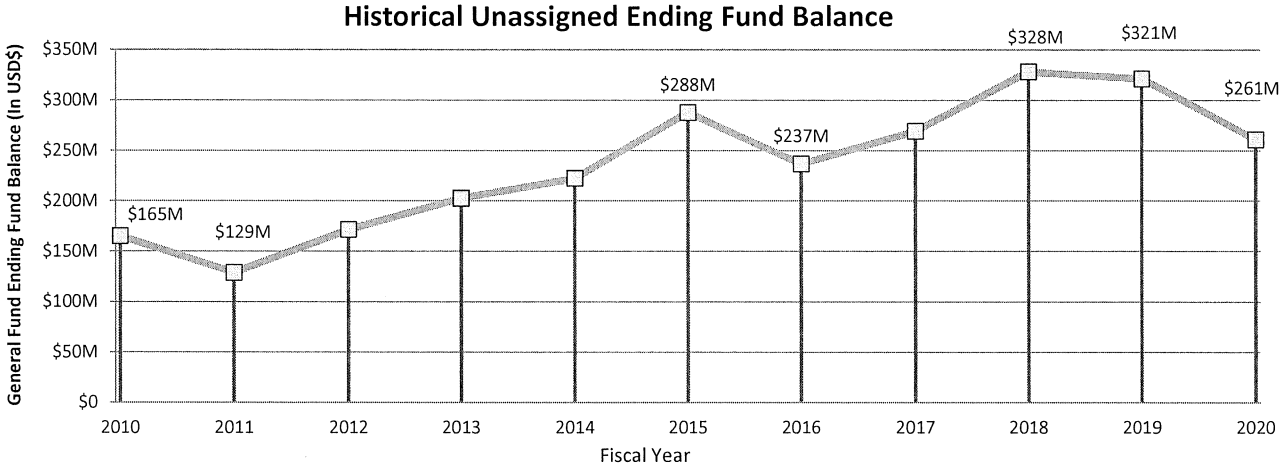
**Total may reflect slight variances due to rounding.*

Sales Tax Growth and Comparative Fund Balance

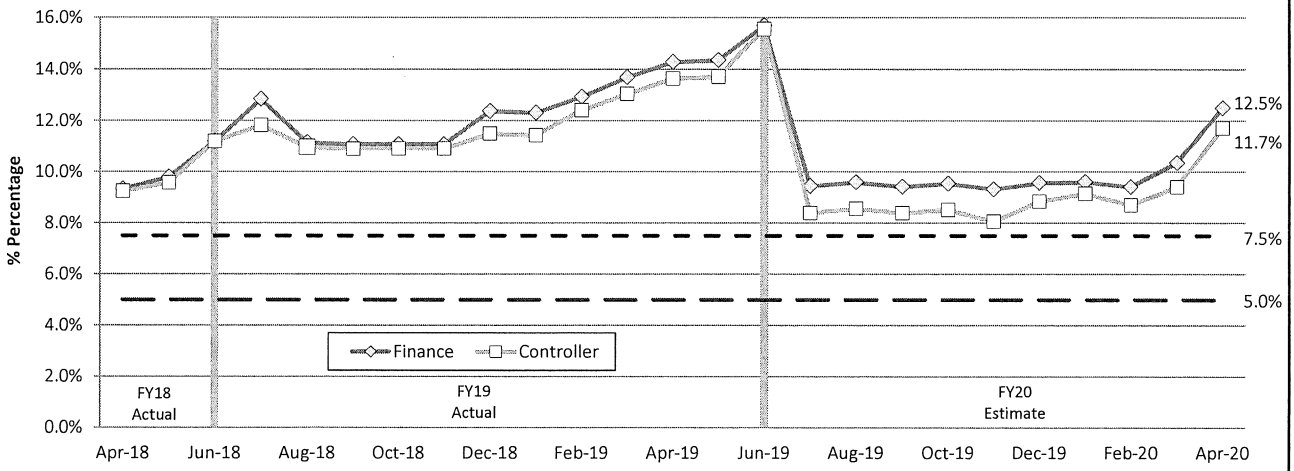
Sales Tax - Three-month Rolling Average



Historical Unassigned Ending Fund Balance



General Fund Comparative Fund Balance
Annual Projected Ending Fund Balance as % of Expenditures Less Debt*



*According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures before debt service and pay-as-you-go (PAYGO).

General Fund (Fund 1000)

For the period ended April 30, 2020
(amounts expressed in thousands)

Actual YTD
Current Budget

	FY2019 Actual	FY2020 Adopted Budget	FY2020 Current Budget	FY2020 Controller's Projection	FY2020 Finance Projection	FY2020 Actual YTD	Controller - Finance Variance	Finance	Controller
Revenues									
General Property Taxes	1,190,243	1,215,687	1,215,687	1,215,745	1,215,687	1,199,179	58	✓	✓
Industrial Assessments	19,755	19,550	19,550	19,000	19,237	351	(237)	✓	✓
Sales Tax	692,271	694,567	694,567	677,451	680,000	589,784	(2,549)		
Other Taxes	18,026	18,792	18,792	17,100	17,333	13,620	(233)		
Electric Franchise	100,590	100,774	100,774	100,450	100,774	83,540	(324)	✓	✓
Telephone Franchise	37,501	25,220	25,220	27,000	30,883	23,947	(3,883)	✓	✓
Gas Franchise	12,324	12,386	12,386	12,000	12,386	10,322	(386)	✓	✓
Other Franchise	29,225	20,031	20,031	21,000	24,546	19,346	(3,546)	✓	✓
Licenses and Permits	35,301	33,969	33,969	33,120	34,021	27,017	(901)	✓	✓
Intergovernmental	60,205	61,051	61,051	52,654	52,654	23,108	-		
Charges for Services	63,839	58,352	58,352	59,906	63,863	56,703	(3,957)	✓	✓
Direct Interfund Services	62,214	63,249	63,249	62,665	62,665	50,240	-	✓	✓
Indirect Interfund Services	26,603	27,691	27,691	27,671	27,871	21,511	(200)	✓	✓
Municipal Courts Fines and Forfeits	21,702	22,572	22,572	18,757	18,158	14,672	599		
Other Fines and Forfeits	3,933	3,965	3,965	3,413	3,747	2,459	(334)		
Interest	11,802	9,011	9,011	9,011	9,441	8,384	(430)	✓	✓
Miscellaneous/Other	24,066	13,838	13,838	14,014	14,844	12,269	(830)	✓	✓
Total Revenues	**2,409,600**	**2,400,705**	**2,400,705**	**2,370,957**	**2,388,110**	**2,156,452**	**(17,153)**		
Expenditures									
Administration & Regulatory Affairs	28,378	29,671	29,616	29,030	29,030	21,979	-	✓	✓
City Council	9,902	10,694	11,946	11,848	11,848	6,802	-	✓	✓
City Secretary	824	957	1,253	1,244	1,244	1,012	-	✓	✓
Controller	7,862	8,467	8,467	8,415	8,415	6,294	-	✓	✓
Finance	16,522	18,881	18,888	17,005	17,005	13,921	-	✓	✓
Fire	523,617	507,076	508,121	492,171	492,171	414,766	-	✓	✓
General Services	41,975	45,197	43,616	43,395	43,395	30,571	-	✓	✓
Housing and Community Development	612	516	516	512	512	426	-	✓	✓
Houston Emergency Center	9,762	9,617	9,617	9,617	9,617	7,213	-	✓	✓
Houston Health Department	58,525	58,540	58,964	57,192	57,192	49,224	-	✓	✓
Houston Public Works	30,914	32,083	31,670	31,551	31,551	19,668	-	✓	✓
Human Resources	2,598	2,566	2,564	2,390	2,390	1,953	-	✓	✓
Information Technology	16,114	6,779	6,714	6,646	6,646	4,772	-	✓	✓
Legal	14,493	15,455	15,541	14,762	14,762	12,317	-	✓	✓
Library	40,560	42,048	42,456	41,896	41,896	33,386	-	✓	✓
Mayor's Office	7,341	7,434	7,584	7,561	7,561	6,243	-	✓	✓
Municipal Courts	28,464	29,832	29,796	29,219	29,219	23,075	-	✓	✓
Neighborhoods	10,909	11,209	11,230	11,019	11,019	8,500	-	✓	✓
Office of Business Opportunity	2,942	3,562	3,616	3,533	3,533	2,809	-	✓	✓
Parks and Recreation	74,956	78,557	79,104	74,314	74,314	58,453	-	✓	✓
Planning and Development	3,366	4,337	4,335	4,042	4,042	3,034	-	✓	✓
Police	861,974	899,879	911,239	895,298	895,298	747,031	-	✓	✓
Solid Waste Management	87,716	84,957	93,437	93,123	93,123	73,187	-	✓	✓
Total Departmental Expenditures	**1,880,326**	**1,908,312**	**1,930,290**	**1,885,779**	**1,885,779**	**1,546,636**	**-**	✓	✓
General Government	192,346	223,579	223,779	202,539	202,539	145,178	-	✓	✓
Total Expenditures Other Than Debt	**2,072,672**	**2,131,891**	**2,154,069**	**2,088,318**	**2,088,318**	**1,691,814**	**-**	✓	✓
Other Adjustments*	(3,384)	(5,200)	(5,200)	(5,200)	(5,200)	-	-		
Captured Revenue Transfer to DDSRF	47,422	47,103	47,103	45,113	45,113	-	-		
Debt Service Transfer	345,589	357,300	357,300	359,290	359,290	352,100	-		
Total Expenditures and Other Uses	**2,462,299**	**2,531,094**	**2,553,272**	**2,487,521**	**2,487,521**	**2,043,914**	**-**	✓	✓
Net Current Activity	**(52,699)**	**(130,389)**	**(152,567)**	**(116,564)**	**(99,411)**	**112,538**	**(17,153)**		
Other Financing Sources (Uses)									
Transfers from Other Funds	20,660	15,099	15,099	17,956	17,956	10,941	-	✓	✓
Sale of Capital Assets	26,022	2,176	2,176	21,443	21,574	21,443	(131)	✓	✓
Total Other Financing Sources (Uses)	**46,682**	**17,275**	**17,275**	**39,399**	**39,530**	**32,386**	**(131)**	✓	✓
Fund Balances									
Fund Balance - Beginning of Year	328,347	321,439	321,439	321,439	321,439	321,439	-		
Changes to Designated Fund Balance**	-	(452)	(452)	(452)	(452)	-	-		
Budgeted Increase/(Decrease) in Fund Balance	(6,017)	(113,114)	(135,292)	(135,292)	(135,292)	144,924	-		
Change in Inventory/Prepaid Items/Imprest Cash	(891)	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance***	-	-	-	58,126	75,410	-	(17,284)		
Fund Balance, End of Year**	**321,439**	**207,873**	**185,695**	**243,821**	**261,105**	**466,363**	**(17,284)**		

*Adjustments includes debt prepayment from Building Inspection Fund.

**The total designation for the Budget Stabilization Fund is approximately $16.3 million. In FY2018, $20 million was transferred to Disaster Recovery Fund (Fund 5303) for Hurricane Harvey and was replenished in FY2020, per the Financial Policies. Subsequently, $5 million was transferred to the COVID-19 Disaster Fund (Fund 5306) for Coronavirus 2019 pandemic which will need to be replenished by FY2022 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 $156,624 based on current projections. The City will be $87,197 above 7.5% based on the Controller's Projections for FY2020.

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.


CITY OF HOUSTON
TEXAS

Fund Summary - Other Funds

For the period ended April 30, 2020
(amounts expressed in thousands)

	Beginning of Year Fund Balance	Revenues* FY2019 Actual	FY2020 Current Budget	FY2020 Actual YTD	Controller's Projection	Finance Projection	Finance	Controller
Enterprise								
Aviation		518,711	492,601	427,012	492,601	492,601	✓	✓
Convention and Entertainment Facilities		97,383	100,606	82,671	91,154	91,154	▒	▒
Combined Utility System		1,119,041	1,184,897	975,653	1,196,359	1,196,359	✓	✓
Dedicated Drainage & Street Renewal**	68,736	218,115	221,110	136,413	220,455	220,455	✓	✓
Storm Water**	6,606	55,837	66,020	50,507	60,749	60,749	▒	▒
Risk Management								
Health Benefits	37,106	393,407	411,789	334,020	377,510	377,510	▒	▒
Long-Term Disability	2,535	289	1,448	1,223	1,452	1,452	✓	✓
Property and Casualty	82	30,538	49,750	26,117	46,521	46,521	✓	✓
Worker's Compensation	-	28,870	31,647	26,011	31,426	31,426	✓	✓
Special Revenue								
Asset Forfeiture Fund	7,547	7,104	4,904	7,075	7,638	7,638	✓	✓
Auto Dealers Special Revenue Fund	2,103	8,015	7,653	6,255	7,653	7,653	✓	✓
BARC Special Revenue Fund	3,106	11,415	11,361	8,664	11,383	11,383	✓	✓
Bayou Greenway 2020 Fund	1,038	1,435	1,381	1,026	1,411	1,411	✓	✓
Building Inspection Special Fund	34,726	89,379	87,717	73,370	89,467	89,467	✓	✓
Cable Television Special Fund	3,863	5,020	4,833	2,067	5,015	5,015	✓	✓
Child Safety Fund	85	3,521	3,420	2,692	3,460	3,460	✓	✓
Contractors Responsibility Fund	2,535	510	495	588	593	593	✓	✓
Essential Public Health Services Fund	7,062	13,879	13,016	13,950	14,023	14,023	✓	✓
Forensic Transition Special Fund	27	1,424	943	461	739	739	✓	✓
Health Special Revenue Fund	5,303	4,122	3,726	3,362	4,792	4,792	✓	✓
Historic Preservation Fund	1,887	303	286	222	286	286	✓	✓
Houston Emergency Center Fund	5,467	25,383	26,574	15,546	26,574	26,574	✓	✓
Houston Transtar Center Fund	2,707	3,181	3,083	2,394	3,047	3,047	✓	✓
Laboratory Operations & Maintenance Fund	194	416	525	358	492	492	✓	✓
Local Truancy Prevention & Diversion Fund	957	1,119	1,180	722	1,027	1,027	✓	✓
Maintenance Renewal & Replacement Fund	8,228	21,116	24,461	18,525	24,666	24,666	✓	✓
Municipal Court Building Security Fund	93	564	597	399	573	573	✓	✓
Municipal Court Technology Fee Fund	2,329	1,088	1,127	824	1,024	1,024	✓	✓
Municipal Jury Fund	-	-	-	2	2	2	✓	✓
Parks Golf Special Fund	727	4,232	5,382	2,649	4,425	4,425	✓	✓
ParkHouston Special Revenue Fund	2,112	21,049	20,985	14,899	17,347	17,347	✓	✓
Parks Special Revenue Fund	3,149	2,165	2,214	1,602	2,214	2,214	✓	✓
Planning & Development Special Rev. Fund	5,516	7,913	7,311	6,698	7,675	7,675	✓	✓
Police Special Services Fund	6,432	9,538	7,706	5,377	9,660	9,660	✓	✓
Recycling Revenue Fund	864	4,185	4,248	1,143	4,248	4,248	✓	✓
Special Waste Transportation & Inspection Fund	1,957	4,475	4,496	3,539	4,533	4,533	✓	✓
Swimming Pool Safety Fund	765	1,325	1,279	1,027	1,315	1,315	✓	✓
Tourism Promotion Special Revenue Fund	2,395	19,487	20,014	14,454	18,888	18,888	✓	✓

* 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 April 30, 2020
(amounts expressed in thousands)

	Expenditures*								
	FY2019 Actual	FY2020 Current Budget	FY2020 Actual YTD	Controller's Projection	Finance Projection	Net Current Activity (Proj.)	End of Year Fund Balance (Proj.)	Finance	Controller
Enterprise									
Aviation	500,332	492,601	369,143	492,601	492,601	-		✓	✓
Convention and Entertainment Facilities	99,674	105,104	74,936	90,729	90,729	425		✓	✓
Combined Utility System	1,132,796	1,232,818	783,607	1,185,846	1,185,846	10,513		✓	✓
Dedicated Drainage & Street Renewal**	214,765	258,519	151,511	227,607	227,607	(7,152)	61,584	✓	✓
Storm Water**	56,460	67,355	48,735	66,154	66,154	(5,404)	1,202	✓	✓
Risk Management									
Health Benefits	385,530	410,635	315,974	378,188	378,188	(678)	36,428	✓	✓
Long-Term Disability	1,844	1,390	1,093	1,390	1,390	63	2,598	✓	✓
Property and Casualty	30,538	49,750	28,757	46,521	46,521	-	82	✓	✓
Worker's Compensation	28,870	31,647	25,440	31,426	31,426	-	-	✓	✓
Special Revenue									
Asset Forfeiture Fund	5,877	8,973	5,003	8,620	8,620	(982)	6,565	✓	✓
Auto Dealers Special Revenue Fund	7,984	8,614	6,546	8,218	8,218	(565)	1,538	✓	✓
BARC Special Revenue Fund	11,134	13,481	9,667	12,312	12,312	(929)	2,177	✓	✓
Bayou Greenway 2020 Fund	1,095	1,423	721	1,110	1,110	301	1,339	✓	✓
Building Inspection Special Fund	88,380	110,164	67,680	96,149	96,149	(6,682)	28,044	✓	✓
Cable Television Special Fund	3,981	4,949	2,685	4,839	4,839	176	4,040	✓	✓
Child Safety Fund	3,556	3,545	815	3,545	3,545	(85)	-	✓	✓
Contractors Responsibility Fund	1,112	1,892	267	1,870	1,870	(1,277)	1,258	✓	✓
Essential Public Health Services Fund	22,598	20,019	12,518	19,394	19,394	(5,371)	1,691	✓	✓
Forensic Transition Special Fund	1,403	766	577	739	739	-	27	✓	✓
Health Special Revenue Fund	5,087	6,389	3,739	6,364	6,364	(1,572)	3,731	✓	✓
Historic Preservation Fund	237	572	126	524	524	(238)	1,649	✓	✓
Houston Emergency Center Fund	25,118	29,449	21,456	28,991	28,991	(2,875)	3,050	✓	✓
Houston Transtar Center Fund	2,048	3,261	1,781	2,721	2,721	326	3,033	✓	✓
Laboratory Operations & Maintenance Fund	495	569	342	569	569	(77)	117	✓	✓
Local Truancy Prevention & Diversion Fund	824	1,473	653	825	825	202	1,159	✓	✓
Maintenance Renewal & Replacement Fund	20,047	24,828	13,488	24,581	24,581	85	8,313	✓	✓
Municipal Court Building Security Fund	590	660	431	660	660	(87)	6	✓	✓
Municipal Court Technology Fee Fund	764	1,219	963	1,052	1,052	(28)	2,301	✓	✓
Municipal Jury Fund	-	-	-	-	-	2	2	✓	✓
Parks Golf Special Fund	4,781	5,152	4,240	5,057	5,057	(632)	95	✓	✓
ParkHouston Special Revenue Fund	21,047	19,437	14,074	19,452	19,452	(2,105)	7	✓	✓
Parks Special Revenue Fund	5,931	3,002	1,482	2,928	2,928	(714)	2,435	✓	✓
Planning & Development Special Rev. Fund	6,172	9,006	5,306	7,820	7,820	(145)	5,371	✓	✓
Police Special Services Fund	7,890	12,293	5,792	9,362	9,362	298	6,730	✓	✓
Recycling Revenue Fund	4,848	4,434	1,034	4,384	4,384	(136)	728	✓	✓
Special Waste Transportation & Inspection Fund	5,224	5,359	3,750	4,908	4,908	(375)	1,582	✓	✓
Swimming Pool Safety Fund	1,356	1,475	891	1,311	1,311	4	769	✓	✓
Tourism Promotion Special Revenue Fund	19,684	20,106	14,095	19,613	19,613	(725)	1,670	✓	✓

* 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 April 30, 2020
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY20	Draws Month	Refunded FY20	Amount Available to be Drawn	Amount Outstanding
General Obligation					
Voter Authorized 2001 & 2006 &2012 Election					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	13.00	8.00	65.00	117.00	8.00
Series H-2	40.00	0.00	40.00	60.00	40.00
Series J	0.00	0.00	0.00	125.00	0.00
Non-Voter Authorized					
Series E1-Equipment & Capital	30.00	10.00	40.00	60.00	40.00
Series E2- Equipment & Capital	48.90	0.00	5.00	36.10	33.90
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	100.00	0.00
Total General Obligation	**131.90**	**18.00**	**150.00**	**803.10**	**121.90**
Combined Utility System					
Series B-1	90.00	25.00	40.00	10.00	90.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	40.00	0.00	60.00	35.00	40.00
Series B-4	80.00	0.00	85.00	20.00	80.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	85.00	0.00	85.00	100.00	0.00
Total Combined Utility System	**295.00**	**25.00**	**270.00**	**490.00**	**210.00**
Airport System					
Series A&B	77.50	10.00	0.00	24.03	125.97
Total Airport System	**77.50**	**10.00**	**0.00**	**24.03**	**125.97**
Convention & Entertainment					
Series A	20.00	0.00	43.00	55.00	20.00
Series B	0.00	0.00	0.00	50.00	0.00
Total Convention and Entertainment	**20.00**	**0.00**	**43.00**	**105.00**	**20.00**
Totals	**$524.40**	**$53.00**	**$463.00**	**$1,422.13**	**$477.87**

City of Houston, Texas
Total Outstanding Debt
For the period end April 30, 2020
(amounts expressed in thousands)

	April 30, 2020	April 30, 2019
Payable from Ad Valorem Taxes		
Public Improvement Bonds [a]	1,888,435	1,990,860
Commercial Paper Notes [b]	121,900	145,000
Pension Obligations	1,523,220	1,536,930
Certificates of Obligations	12,340	13,535
Subtotal	**3,545,895**	**3,686,325**
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	6,109,410	5,993,475
Combined Utility System Commercial Paper Notes [c]	210,000	145,000
Water and Sewer System Revenue Bonds [d]	163,651	177,776
Contract Revenue Obligations - CWA	56,955	60,710
Combined Utility System Subordinate Lien	430,805	441,895
Airport System		
Airport System Subordinate Lien	1,855,340	1,935,450
Airport System Sr. Lien Commercial Paper Notes [e]	125,970	40,473
Airport Special Facilities Revenue Bonds [f]	923,290	929,250
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds [g]	610,077	614,683
Hotel Occupancy Tax And Parking Revenue Flexible Rate Notes, Series A&B (h)	20,000	75,000
Subtotal	**10,505,498**	**10,413,712**
Total Debt Payable by the City	**$14,051,393**	**$14,100,037**

(a) In Nov 2001, voters authorized $776 million in tax bonds. In Nov 2006 voters authorized $625 million in tax bonds. In Nov 2012, voters authorized $410 million in tax bonds. In Nov 2017 voters authorized $495 million in tax bonds.

(b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs Series E-1: $100 million, E-2: $100 million, G-1: $75 million, G-2: $125 million, H-2: $100 million, J: $125 million, K1: $200 million and K2: $100 million.

(c) The City has authorized $700 million in Combined Utility System Commercial Paper Notes.

(d) As of April 2020, total outstanding includes $113.702 million accreted value of capital appreciation bonds.

(e) City Council has authorized Airport Senior Lien Commercial Paper Notes Series A&B with $150 million of appropriation capacity. 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 April 2020, total outstanding includes $163.739 million accreted value of capital appreciation bonds.

(h) The City authorized $75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series A in October 2017, and authorized $50 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series B in May 2019.

City of Houston, Texas
Voter-Authorized Obligations
For the period end April 30, 2020
(amounts expressed in thousands)

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued [a]	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
November 2001 Election					
Streets, Bridges, Traffic Control	$ 474,000	$ 474,000	$ 471,300	$ 2,700	$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements [b]	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
Total	**776,000**	**776,000**	**773,300**	**2,700**	**2,700**
November 2006 Election					
Streets, Bridges, Traffic Control	$ 320,000	$ 219,950	$ 75,565	$ 144,385	$ 244,435
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	6,031	$ 11,969	$ 11,969
Total	**$ 625,000**	**$ 524,950**	**$ 368,596**	**$ 156,354**	**$ 256,404**
November 2012 Election					
Streets, Bridges, Traffic Control	$ -	$ -	$ -	$ -	$ -
Parks and Recreation	166,000	166,000	98,893	67,107	67,107
Public Safety	144,000	144,000	104,275	39,725	39,725
Permanent and General Improvements [b]	57,000	57,000	37,116	19,884	19,884
Public Libraries	28,000	28,000	28,000	0	0
Low Income Housing	15,000	6,188	2,108	4,080	12,892
Total	**$ 410,000**	**$ 401,188**	**$ 270,392**	**$ 130,796**	**$ 139,608**
November 2017 Election					
Streets, Bridges, Traffic Control	$ -	-	$ -	$ -	$ -
Parks and Recreation	104,000	40,357	-	40,357	104,000
Public Safety	159,000	51,455	-	51,455	159,000
Permanent and General Improvements [b]	109,000	65,978	-	65,978	109,000
Public Libraries	123,000	42,503	1,000	41,503	122,000
Low Income Housing	-	-	-	-	$ -
Total	**$ 495,000**	**$ 200,293**	**$ 1,000**	**$ 199,293**	**$ 494,000**
Combined Total (2001, 2006, 2012 and 2017 Elections)	**$ 2,306,000**	**$ 1,902,431**	**$ 1,413,288**	**$ 489,143**	**$ 892,712**

(a) As of April 30, 2020

(b) Includes Public Health and Solid Waste Management

Note: This schedule sets forth the categories of bond authorization approved by the voters in elections held in November of 2001 (the "2001 Election") and November of 2006 (the "2006 Election"), and November of 2012 (the "2012 Election"),and November of 2017 (the "2017 Election") the amount of each such authorization approved by City Council for issuance as Commercial Paper Notes, the amount of commercial paper. issued as of year-end, and the amount of commercial paper approved but unissued. The City has issued all bonds authorized at the election held in November of 1997.

Fund Descriptions

General Fund (1000)

General Revenues (i.e. property taxes, sales taxes, franchise fees, municipal courts fines, etc.) are budgeted and received in the General Fund for the support of most basic City services. Operations and services for public safety, financial services, libraries, solid waste management, health, most parks and recreation services, street traffic control, esplanade mowing and citywide administration are included in the General Fund.

Enterprise Funds

Aviation Operating Fund (8001)
The Aviation Operating Fund is an enterprise fund which accounts for operation of the City's airport system. The airport system is comprised of the George Bush Intercontinental Airport/Houston, William P. Hobby Airport, and Ellington Airport. Activities of the department include: operations, maintenance, planning and construction, public service and administration. The Department coordinates its activities with the Federal Aviation Administration (FAA), other federal and state agencies, the airlines, and tenants of the airport facilities.

Convention and Entertainment Facilities Operating Fund (8601)
The Convention and Entertainment Facilities Operating Fund is an enterprise fund that accounts for the operation of the City's five major entertainment centers and city-owned parking garages: Jesse H. Jones Hall, Bayou Place, Gus S. Wortham Center, George R. Brown Convention Center and Theater District Garage.

Combined Utility System Fund (8300, 8301, 8305)
The Combined Utility System is composed of three separate funds: the Water and Sewer System Operating Fund, the Combined Utility System Operating Fund and the Combined Utility System General Purpose Fund. The fund provides for the operation of the City's treated and untreated water, as well as, receives and process wastewater generated in a service area that includes the City, certain municipalities and unincorporated communities in the Houston metropolitan area. Some of the City's largest customers are other cities and water authorities which supply water to their own customers. This fund is administered by the Public Works & Engineering Department.

Dedicated Drainage & Street Renewal Fund (2310)
Ordinance 2010-879 requires funding in the amount equivalent to proceeds from $0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31, 2012) is $3.47 billion. The portion of the debt associated with drainage and street improvements is estimated at $1.69 billion. The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.

Storm Water Fund (2302)
This fund receives revenue from the Combined Utility System Fund and Dedicated Drainage and Street Renewal Fund. Funds are transferred to this fund to support storm water drainage operation and maintenance activities. The core purpose is to provide the best level of maintenance to the storm water infrastructure with the resources provided and to maintain flow of storm water free of debris and foreign objects that cause flooding.

Risk Management Funds

Health Benefits Fund (9000)
The Health Benefits Fund, an Internal Service Fund administered by the Human Resources Department, was established in 1984 to centralize the financial transactions for the City's benefit plans. Health Benefits Effective May 1, 2011, the City elected to be substantially self-insured and awarded CIGNA a three-year contract with two (2) one-year renewal options for 4 new health plans. The new health benefits model is composed of four (4) plans, all of which have heavy emphasis on a wellness component, and includes; 1) a limited network HMO-type plan, 2) an open access PPO-type plan with no out-of-network coverage, 3) a consumer driven high deductible Health Plan (CDHP), partnered with a health reimbursement account, and 4) a specific plan for retirees, mostly those under age 65, who live outside the limited network service area but who live in Texas. Effective 08/01/11, all 65+ Medicare eligible retirees must enroll in the 6 MA plans or opt out. These plans are supported by contributions from the city and participants. The Fund also includes two dental plans, a dental/health maintenance organization (DHMO) and a dental indemnity plan. Both plans are supported exclusively by participants.

Long Term Disability Fund (9001)
This fund is used to account for the long-term sick leave benefits for eligible City employees. The LTO Fund is funded solely by the City through premiums charged to the departments based on the number of employees covered by the plan. Such premiums cover the cost of all benefits (claims) to the employees and third party administrative fees. This fund is administered by the Human Resources Department.

Property and Casualty Fund (1004)
This fund records the transactions of the City's self-insurance program for lost and personnel action claims. The Administration and Regulatory Affairs Department oversees the insurance functions while the Legal Department administers the claims portion. Revenue is generated from premiums assessed to other funds; premiums are based on projected expenditures.

Workers' Compensation Fund (1011)
This fund was established to collect and report all costs of compliance to statutes related to Workers Compensation. The revenues are derived through charging the departments an administrative premium semi-monthly per employee plus all direct costs related to claim expenditures, which includes indemnity, medical and disability payments. This fund is administered by the Human Resources Department. The Workers' Compensation Fund is a revolving fund administered by the Human Resources Department. The Fund was established to centralize the financial transactions in the areas of Accident Prevention, Loss Control and Workers' Compensation.

Special Revenue Funds

Asset Forfeiture Fund (2202, 2203, 2204)
This fund is administered by the Houston Police Department (HPD). The City receives forfeited funds resulting from HPD's role in drug-related seizures. This fund provides resources beyond HPD's General Fund budget for crime enforcement. Specifically, this fund is used to address the drug problem in a manner consistent with the department's Comprehensive Narcotics Plan.

Auto Dealers Special Revenue Fund (2200)
This fund is budgeted to collect the license fees paid by tow truck drivers and various automotive sales, repair, storage and salvage dealers to finance a portion of the Houston Police Department's enforcement efforts regarding privately owned storage lots. This fund is also administered by the Houston Police Department.

BARC Special Revenue Fund (2427)
BARC (Bureau of Animal Regulation and Care) is authorized to receive funds from any source for the purpose of supporting the maintenance and operation of the City's animal shelter facilities and programs. This fund is administered by the Administration and Regulatory Affairs Department.

Bayou Greenway 2020 Fund (2106)
This fund is administered by the Houston Parks and Recreation Department (HPARD). This fund was created to manage the HPARD's maintenance of the White Oak Bayou Trail based upon the Bayou Greenways 2020 initiative agreement entered between the City of Houston and the Houston Parks Board, Inc. in December 2013.

Building Inspection Special Fund (2301)
This fund includes all construction and building permit revenues and expenditures for inspections and permitting activities. Outdoor sign license fees are received in this fund for enforcement of the City's sign ordinance. This fund is administered by the Public Works and Engineering (PWE) Department.

Cable Television Special Fund (2401, 2428)
This fund, under certain cable television franchise agreements with the City, receives contributions on a subscriber basis. This fund is used for public access cable television programming and related costs. The Mayor's Office is responsible for administering this fund.

Child Safety Fund (2209)
This fund is used to account for monies received for public, parochial and private school crossing guard programs. Revenues to the fund come from an assessment of Municipal Court fees on non-criminal municipal violations and a portion of each vehicle registration authorized by Harris County. The Police Department administers this fund.

Contractor Responsibility Fund (2424)
This fund is managed by the Office of Business Opportunity (OBO) and governed by Executive Order 1-7. Funds are collected through the implementation of the Pay or Play Program, which is administered by OBO. The revenue collected in the Contractor Responsibility Fund is used to offset the cost of uninsured citizens in the Houston and Harris County area.

Essential Public Health Services Fund (2010)
This fund was created for the purpose of offsetting costs associated with the administration of Medicaid Transformation Waiver projects and to perform other essential public health services as defined by Chapter 121 of the Texas Health and Safety Code. This fund is administered by the Houston Health Department.

Forensic Transition Special Fund (2213)
The Forensic Transition Special Fund was created for the transition of forensic operations from the Houston Police Department to the independent Houston Forensics Science Local Government Corporation (LGC). The funds budget covers City of Houston employees that provide services to the Houston Forensic Science LGC.

Health Special Revenue Fund (2002)
This fund includes several programs that are supported by ordinances including ambulance permits, food and drug, vital statistics, international travel immunizations, Geriatric Dental Program and specific public health purposes. This fund is administered by the Houston Health Department.

Historic Preservation Fund (2306)
This fund is administered by the Planning and Development Department and the Houston Public Library. This fund was established in FY2010 to utilize funds set aside from the sale of historic fire stations by the City in FY2009. This fund is used to promote historic preservation programs. It utilizes City funds as seed money to encourage private investment, attract grant funds, and support educational programs that will further preservation efforts in Houston. This fund also provides future funding for the maintenance needs of the historic Julia Ideson Building.

Houston Emergency Center Fund (2205)
This fund consolidates the City's four separate emergency services (Police, Fire/EMS computer Aided Dispatch System, Radio System and Records Management Systems) into one state of the art facility. This fund is administered by the Houston Emergency Center Department.

Houston TranStar Center Fund (2402)
This fund was established for planning, design, operation and maintenance of transportation and emergency management operations within the greater Houston area. Funding is derived from revenue received from member agencies and is prorated based on occupancy and use of center facilities. This fund is administered by the Public Works and Engineering Department.

Laboratory Operations and Maintenance Fund (2008)
This fund is solely designated for laboratory operations and maintenance for the retention of all revenue from laboratory fees. It pertains to Ordinance Amending Chapter 21 of the Code of Ordinance relating to laboratory fee. This fund is administered by the Houston Health Department.

Local Truancy Prevention and Diversion Fund (2211)
This fund was formerly named the "Juvenile Case Manager Fee Fund" created in FY2009 and administered by the Municipal Courts Department (MCD). The name changed occurred in January of FY2020 and continues to be administered by MCD. The fund includes expenditures for the salary, benefits, and operational costs related to the staff. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. The mission of the fund is to partner with school districts within the City of Houston in an effort to increase school attendance and reduce truancy through early identification, assessment and prevention services to enhance the accountability of the students and families, and to limit a juvenile's exposure to the criminal justice system.

Maintenance Renewal and Replacement Fund (MRR) (2105)
This fund is to provide funds needed to maintain and replace systems in buildings and assets as well as to protect the City of Houston's investments. This fund recognizes the shared responsibility of the City and its departments to maintain, upgrade, or replace building systems as they approach the end of their life cycle. This fund also addresses development and maintenance of the physical infrastructure of these facilities. This fund is administered, in partnership, by General Services Department and Parks and Recreation Department.

Municipal Court Building Security Fund (2206)
This Fund was established in FY 1997 and is administered by the Municipal Courts Department. The fund includes all security related contractual expenditures and additional security enhancements for the courts. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. The mission of the Municipal Court Building Security Fund is to protect the health and welfare of civilians and employees by ensuring that adequate equipment, procedure, and personnel are present at all court facilities.

Municipal Jury Fund (2215)
The fund was created in January of FY2020 and is administered by the Municipal Courts Department. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. Funds shall only be used to fund juror reimbursements and otherwise finance jury services.

Municipal Court Technology Fee Fund (2207)
This fund was established in FY 2001 and is administered by the Municipal Courts Department. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. The purpose of the fund is to finance technological enhancements for the Municipal Courts and maintain systems to operate in an efficient manner.

ParkHouston Special Revenue Fund (8700)
This Fund was formerly named the "Parking Management Fund". This fund is responsible for managing and providing on-street parking alternatives to the citizens in the Greater Houston area. This fund is administered by the Administration and Regulatory Affairs Department.

Parks Golf Special Revenue Fund (2104)
This fund was created to receive the revenues derived from all golf facilities, whether operated by the City or private entities, including all related concession fee revenues which are to be used exclusively for the maintenance, operation and improvement to any or all such golf courses.

Parks Special Revenue Fund (2100)
This is a Parks and Recreation Department fund for revenue from revenue generating activities and certain expenditures related to operations of the City's municipal tennis centers. As well as supplementing youth programs.

Planning and Development Special Revenue Fund (2308)
This fund was established in FY2016 to support development-related services such as: subdivision plat review, permit review and one half of the lot size/minimum building line program. The fund is administered by the Planning and Development Department.

Police Special Services Fund (2201)
This fund is used to account for activities that are not covered under the General Fund Budget. The activities include: joint police operations, security and traffic control, undercover support services and use of Houston Police Department facilities. The Houston Police Department administers this fund.

Recycling Revenue Fund (2305)
This fund was created to allocate dedicated funds to be used for the expansion and implementation of the City's Recycling Programs. Efforts include citywide tree waste recycling, additional neighborhood depository sites, curbside recycling and increased education and outreach. These efforts allow the City to improve its current landfill diversion rate. This fund is administered by the Solid Waste Management Department.

Special Waste Transportation and Inspection Fund (2423)
The purpose of this fund is to prevent the infiltration of fats, oils, and grease into the sanitary sewer system, and to assure that the City's infrastructure and health of the citizens are protected. All fees collected are expended only for the costs of permitting, inspecting, monitoring, controlling, educating and enforcing any violation pertaining to the management and disposal of the City-regulated waste. This fund is administered by the Houston Health Department.

Swimming Pool Safety Fund (2009)
This fund receives proceeds from enforcing municipal, state and federal pool and spa safety standards. State and federal pool and safety standards apply to all pools and spas serving more than two dwellings; in accordance with the requirements, operators of pool and spas at apartment or condominium projects are required to obtain permits and to comply with the standards. The fees collected in pursuant of swimming pool and spa safety are used for the purposes of activities related to permitting, inspecting, monitoring, abating, controlling, educating and enforcement of municipal, state and federal standards. This fund is administered by the Houston Health Department.

Tourism Promotion Special Revenue Fund (2429)
Previously known as the Houston Civic Events Fund, this fund is administered by the Mayor's Office. This fund was created to promote tourism through management and coordination of the civic celebration program, city's art and cultural plan, promote business travel and hotel occupancy in the City of Houston as well as protocol services.