

Monthly Financial and Operations Report
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OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

RONALD C. GREEN

To: Mayor Annise D. Parker
City Council Members

From: Ronald C. Green
City Controller

Date: July 25, 2014

**Subject: June 2014
Financial Report**

Attached is the Monthly Financial Report for the period ending June 30, 2014.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$204.9 million for FY2014. This is \$4.7 million lower than the projection of the Finance Department. The difference is due to a \$4.7 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$67.5 million above the City's target of holding 7.5% of total expenditures, excluding debt service, in reserve.

We have decreased our revenue projection \$2.7 million under last month's projection. Property Tax was decreased \$4.5 million for higher 380 Agreement payments. Sales Tax was decreased \$1.7 million for May's actual receipt being lower than expected. Other Taxes was increased \$1.1 million for a higher than expected 4th quarter Mixed Beverage tax receipt. Licenses & Permits was increased \$1.2 million for higher Burglar Alarm and Special Fire permit receipts. Charges for Services was increased \$3 million for Ambulance Fees, Platting Fees, and Police Services fees received. Direct Interfund was decreased \$646,000 for lower billable charges. Municipal Courts Fines & Forfeits was decreased \$294,000 for lower Moving Violation revenues. Miscellaneous/Other was decreased \$377,000 for lower Recoveries and Refunds receipts in June. Finally, Sale of Capital Assets was decreased \$833,000 for lower than expected sale of land.

The major differences are in three categories:

- (1) Sales Tax is \$1.2 million lower, as Controller's Office is expecting lower receipts for June.
- (2) Municipal Courts Fines and Forfeits are \$1.3 million lower, as Controller's Office is projecting lower Moving Violation receipts.
- (3) Miscellaneous/Other is \$1.9 million lower, as Controller's Office is reflecting lower non-recurring receipts expected in June.

Expenditure projections were decreased \$9.6 million from last month's projection. Several department projections were decreased for year-end savings totaling approximately \$3.5 million. General Government was also decreased \$6.1 million to reflect a refund of excess health insurance contributions from the Health Benefits Fund.

ENTERPRISE FUNDS

In the Aviation Operating Fund, we have increased our projection for Operating Revenues \$6.3 million for higher than expected garage and concession revenues. Operating Expenses were decreased \$5.1 million for savings in personnel, supplies, and services. Non-Operating Revenues was increased \$2.3 million for additional prior year revenue adjustments. These changes caused the Operating Transfer projection to increase \$13.8 million.

Our projection for the Combined Utility System Operating Expenses decreased \$5.9 million for additional year-end savings across numerous categories. Operating Transfers decreased \$14.7 million for lower Debt Service costs of

**Mayor Annise D. Parker
City Council Members
June Monthly Financial Report**

\$13.5 million, for lower variable rate costs, a lower transfer to Storm Water of \$297,000, and lower transfer for equipment of \$894,000.

In the Convention & Entertainment Facilities Operating Fund, our projection for Operating Revenues increased \$1.2 million for higher than expected garage parking revenues.

Our projection for the Storm Water Fund expenditures decreased \$343,000 for lower personnel costs, construction materials, and vehicle maintenance costs. Operating Transfers was also decreased \$343,000 reflecting a lower transfer in from CUS.

There were no material changes in the Dedicated Drainage & Street Renewal Fund.

HEALTH BENEFITS FUND

I would like to bring to your attention the FY2014 Projected Ending Fund Balance in the Health Benefits Fund has decreased \$4.7 million due to lower expenses of \$14 million, and lower revenue projections. The revenue reflects refunds of health benefits contributions of \$19 million. The ending fund balance is now projected at \$43 million, compared to the original budget amount of \$9 million, an increase of \$34 million. Under current Governmental Accounting Standards Board (GASB) guidance, and discussions with our outside auditor, we can hold fund balance up to approximately \$43 million. These refunds are reflected in the General Fund only in this report, but savings in the Enterprise and Special Funds will occur prior to the issuance of FY2014 final numbers. Estimates are \$1.6 million in the CUS fund, \$1 million in the Aviation fund, \$100,000 in the C&E fund, and \$2.7 million in the Special and Grant funds.

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 June 30, 2014, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	8.5%
Combined Utility System	3.0%
Aviation	17.5%
Convention and Entertainment	20.8%

Respectfully submitted,



Ronald C. Green
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
June 30, 2014

I. Combined Utility System Swaps

A. Combined Utility System Synthetic Fixed Rate Swap

On June 10, 2004, the City entered into three pay-fixed, receive-variable rate swap agreements (“the 2004B Swaps”) related to the Combined Utility System 2004B auction rate variable interest bonds (“the 2004B Bonds”). The City pre-qualified six firms to submit competitive bids on the swaps. The three firms selected all matched the lowest fixed rate bid of 3.78%. As of August 15, 2012, the City had converted all of the 2004B bonds from auction rate to variable rate demand bonds (“the 2004B bonds”) and SIFMA-Index notes (“the 2012A and 2012B Refunding Bonds”), collectively referred to herein as the “Bonds.”

Objective. The objective of the swaps is to hedge against the potential of rising interest rates associated with the Bonds and to achieve a lower fixed rate than the market rate for traditional fixed rate debt at time of issuance. The City’s goal is that its variable receipts under these swaps equal the variable payments made on the bonds, leaving the fixed payment on the swap, plus dealer and liquidity fees and the fixed spread to SIFMA, as its net interest cost.

Terms. The notional amounts of the swap agreements total \$653.3 million, the principal amount of the associated Bonds. The City’s swap agreements contain scheduled reductions to outstanding notional amounts that follow anticipated payments of principal of the Bonds in varying amounts during the years 2028 to 2034.

Under the terms of the swaps, the City will pay a fixed rate of 3.78% and receive a floating rate equal to 57.6% of One-Month US Dollar LIBOR plus 37 basis points. All agreements were effective June 10, 2004, the original date of issuance of the Bonds. The termination date is May 15, 2034.

Receipts and Payments. For the fiscal year ended June 30, 2014, the City earned \$3,096,909.94 in swap revenue for these swaps and paid \$355,561.86 of interest on the underlying securities. The contractual rate for the City’s swap payment is 3.78%. The average effective rate for the 2004B bonds, including interest for the Series 2004B bonds, the City’s swap payments, and its dealer and liquidity fees, reduced by swap receipts, was 3.94%. In contrast, the comparable fixed rate the City paid on its Combined Utility System Series 2004A bonds was 5.08%.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of \$148 million on June 30, 2014. This value was calculated using the zero-coupon method.

Credit risk. As of this date, the City was not exposed to credit risk because the swaps had a negative fair value. However, should interest rates change and the fair value of the swap become positive, the City would be exposed to credit risk on the swap in the amount of its fair value. If a counterparty’s credit rating falls below rating thresholds established by the agreements, collateral must be posted in varying amounts depending on the credit rating and swap fair value. No collateral has been required to date.

Counterparty	Notional Amount	Fair Value	Counterparty Credit Rating (Moody's/S&P/Fitch)
Goldman Sachs Capital Markets Inc.	\$ 353,325,000	\$ (80,022,090)	Baa1 /A /A
JP Morgan Chase	150,000,000	(33,972.443)	Aa3/ A+/A+
UBS AG	150,000,000	(33,972.443)	A2 /A /A
	<u>\$ 653,325,000</u>	<u>\$ (147,966,976)</u>	

Basis risk. The City is exposed to basis risk on the swaps because the variable payment received is based on a different taxable index from the tax-exempt rate paid by the City on the bonds. Should the relationship between taxable LIBOR and tax-exempt rates move to convergence (because of reductions in tax rates, for example), the expected cost savings may not be realized. For the fiscal year ended June 30, 2014, the swap generated positive cash flow with the average variable rate paid on the underlying tax-exempt bonds at 0.05%, or 0.42% lower than the average 0.47% LIBOR-based rate received for the swap.

Remarketing risk. The City faces a risk that the remarketing agent will not be able to sell the variable rate demand bonds at a competitive rate each week. There is no remarketing risk associated with the SIFMA index notes until the end of the respective maturities in 2015 and 2017. Rates may vary considerably as investors shift in and out of the tax-exempt variable rate sector.

Termination risk. The City may terminate for any reason. A counterparty may terminate a swap if the City fails to perform under the terms of the contract. The City's on-going payment obligations under the swap (and to a limited extent, its termination payment obligations) are insured, and counterparties cannot terminate so long as the insurer does not fail to perform. If a swap is terminated, the associated variable-rate bonds would no longer carry synthetic fixed interest rates. Also, if the swap has a negative fair value at termination, the City would be liable to the counterparty for a payment equal to the swap's fair value.

B. Combined Utility System Forward Rate Lock/Synthetic Fixed Rate Swap

On November 1, 2005, the City priced a floating to fixed interest rate exchange agreement swap with Royal Bank of Canada ("RBC") on a forward basis. The City pre-qualified eight firms to submit competitive bids, and RBC submitted the lowest bid of 3.761%.

Objective. The City entered the swap agreement to hedge against the potential of rising interest rates and to achieve a lower fixed rate than the market rate for traditional fixed rate debt. This swap was previously assigned to the 2008A variable rate demand bonds and the 2010B SIFMA Indexed Notes. The swap is currently associated with the 2012C SIFMA Indexed Notes, which refunded the 2010 SIFMA Indexed Notes. The addition of the SIFMA-Indexed Notes diversifies the System's variable rate debt portfolio. Rates on the notes are calculated at SIFMA +60 bps, and the notes expire in 2016.

Terms. The notional amount of the swap is \$249.1 million with the underlying bonds being the Series 2012C Notes. The swap agreement contains scheduled reductions to the outstanding notional amount during the years 2028 to 2034.

Under terms of the swap, the City pays a fixed rate of 3.761% and receives a floating rate equal to 70% of One-Month US Dollar LIBOR. The agreement became effective December 3, 2007 with a termination date of May 15, 2034.

Receipts and Payments. For the fiscal year ended June 30, 2014, the City earned \$299,317 swap revenue for its 2012C swap and paid \$149,926 on the underlying notes. The contractual rate for the City's swap payment is 3.761%. The average effective rate for the bonds, including the City's swap payments and a fixed component of 0.59%, was 4.3%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$55.7 million on June 30, 2014. This value was calculated using the zero-coupon method.

Credit risk. The City's swap policy generally requires that swap counterparties be rated double-A or better by at least one nationally recognized rating agency. As of this date, RBC met this requirement with ratings of Aa3/AA-/AA. Also, under the agreement, if RBC's credit rating falls below double-A, collateral may be requested in varying amounts depending on the credit rating and swap fair value. No collateral has been required to date.

Basis risk. The City will be exposed to basis risk on the swap because the variable payment received is based on a taxable index other than the tax-exempt SIFMA based rate paid by the City on the bonds. In the future, if tax-exempt rates move to convergence with the taxable LIBOR index (because of reductions in tax rates, for example), the expected cost savings may not be realized, resulting in a higher synthetic rate. For the fiscal year ended June 30, 2014, the average variable rate paid on the underlying tax-exempt bonds, excluding the fixed credit spread component, was 0.06%, 0.06% lower than the average 0.12% LIBOR-based rate received for the swap.

Termination risk. The City may terminate for any reason. RBC may terminate a swap if the City fails to perform under the terms of the contract. The City's on-going payment obligations under the swap (and to a limited extent, its termination payment obligations) are insured, and RBC cannot terminate so long as the insurer does not fail to perform. If a swap is terminated, the associated variable-rate bonds would no longer carry synthetic fixed interest rates. Also, if the swap has a negative fair value at termination, the City would be liable to the counterparty for a payment equal to the swap's fair value.



CITY OF HOUSTON

Finance Department

Annise D. Parker

Mayor

Finance Department
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Houston, Texas 77251-1562

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To: Mayor Annise D. Parker
City Council Members

Date: July 25, 2014

Subject: 12+0 Financial Report

Attached is the 12+0 Financial Report for the period ending June 30, 2014. Fiscal Year 2014 projections are based on twelve months of actual results which will not be finalized until the publication of FY2014 Comprehensive Annual Financial Report.

General Fund

We are currently projecting an ending fund balance of \$210 million, which is approximately \$6 million more than last month and 11.4% of expenditures less debt service payments.

The projection for Revenues and Other Sources decreased by \$3.7 million from last month due to the following forecast changes:

- Property Tax decreased by \$5.6 million due to higher tax reimbursements,
- Industrial Assessment increased by \$939,000 due to higher than anticipated collections,
- Sales Tax decreased by \$500,000 due to lower than anticipated sales tax receipts. The sales tax receipt for May were \$844,000 (1.7%) higher than the same period last year,
- Other Taxes increased by \$475,000 mainly due to higher receipts for Mixed Beverage Tax,
- Other Franchise Fees increased by \$300,000 mainly due to higher than anticipated Cable TV Franchise Fees and Solid Waste Hauler Franchise Fees,
- Licenses and Permits increased by \$483,000 mainly due to Burglar Alarm Permits and Special Fire Permits being higher than anticipated,
- Charges for Services increased by \$2.9 million mainly due to Ambulance Fees, Police Services, and Extra Garbage Container Fees being higher than anticipated,

- Direct Interfund Services decreased by \$646,000 due to lower than anticipated charge back services to Houston Permit Center and Houston Transtar,
- Municipal Courts Fines and Forfeits decreased by \$703,000 mainly due to lower ticket issuance,
- Miscellaneous/Other revenue decreased by \$640,000 mainly due to lower than projected reimbursement from CenterPoint Energy,
- Sale of Capital Assets decreased by \$833,000 due to a delay in land sales.

The projection for Expenditures and Other Uses decreased by \$9.6 million from last month's projection due personnel, supplies, and services saving in various departments of \$3.5 million as well as year-end health benefits adjustment of \$6.1 million.

Enterprise, Special Revenue and Other Funds

We are projecting no change in Enterprise Funds, Special Revenue Funds and all other funds from the 11+1 Report, with the exception of the following:

Aviation

Operating Revenues increased by \$6.3 million mainly due to higher garage parking and concession revenues. Operating Expenses decreased by \$5.1 million due to personnel, supplies, and services saving. Non-Operating Revenues increased by \$2.3 million mainly due to prior year revenues charges adjustments to the airlines. As a result, Operating Transfers increased by \$13.8 million.

Combined Utility System

Operating Expenditures decreased by \$5.9 million due to lower than anticipated insurance premiums, electricity, chemical costs, assessments charges, infrastructure maintenance services, and fuel. Operating Transfers decreased by \$14.7 million mainly due to lower variable debt service costs of \$13.5 million, a lower transfer to the Storm Water Fund of \$297,000, and a delay in purchasing equipment services of \$894,000.

Convention & Entertainment

Operating Revenues increased by \$1.2 million mainly due to higher garage parking revenues.

Storm Water Fund

Expenditures decreased by \$343,000 mainly due to lower costs in personnel, construction work services, vehicle maintenance and fuel. The Operating Transfer-In decreased by \$343,000 due to less funding needed from the CUS Fund attributable to Storm Water's expenditure savings.

Health Benefits

Revenues decreased by \$18.9 million to reflect refunds of health benefits contribution as a result of lower projected claims. This is in compliance with Governmental Accounting Standards Board (GASB) guidance. Expenditures decreased by \$14.2 million mainly due to lower medical claims than anticipated.

Long Term Disability

Expenditures decreased by \$1.1 million mainly due to actuarial adjustments for medical claims.

Property and Casualty Fund

Revenues and Expenditures decreased by \$2.2 million due to costs for legal services being less than anticipated.

Workers' Compensation Fund

Operating Revenues and Expenditures decreased \$838,000 due to lower claims than anticipated.

Asset Forfeiture Fund

Revenues increased by \$1.8 million due to higher confiscations. Expenditures decreased by \$1 million mainly due to savings in supplies and services, and delays in equipment purchases.

Auto Dealers Fund

Expenditures decreased by \$305,000 mainly due to delays in equipment purchases.

BARC Special Revenue Fund

Expenditures decreased by \$290,000 to reflect savings in personnel, supplies, and services.

Building Inspection Fund

Revenues increased by \$2.3 million mainly due to higher permit activities than anticipated.

Essential Public Health Services Fund

Expenditures decreased by \$1 million mainly due to delays in implementing various Texas 1115 Medicare waiver projects.

Forensic Transition Special Fund

Revenues and Expenditures decreased by \$450,000 due to savings in supplies and services as well as transfers to General Fund.

Parking Management Fund

Revenues increased by \$509,000 mainly due to higher parking fees and violations than anticipated. Expenditures decreased by \$883,000 to reflect saving in personnel, supplies, services, and delays in equipment purchases.

Parks Golf Special Fund

Expenditures decreased by \$402,000 to reflect savings in personnel.

Parks Special Revenue Fund

Revenues increased by \$286,000 mainly due to increase in miscellaneous revenue for tree removal and mitigation.

Police Special Services Fund

Expenditures decreased by \$387,000 due to personnel, supplies and services savings.

Recycling Expansion Program Fund

Revenues decreased by \$458,000 mainly due to lower than anticipated recycling revenues. Expenditures decreased by \$495,000 due to savings in personnel and services.

Special Waste Fund

Expenditures decreased by \$1.7 million mainly due to delays in construction projects and vehicles purchase.

If you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kelly Dowe".

Kelly Dowe

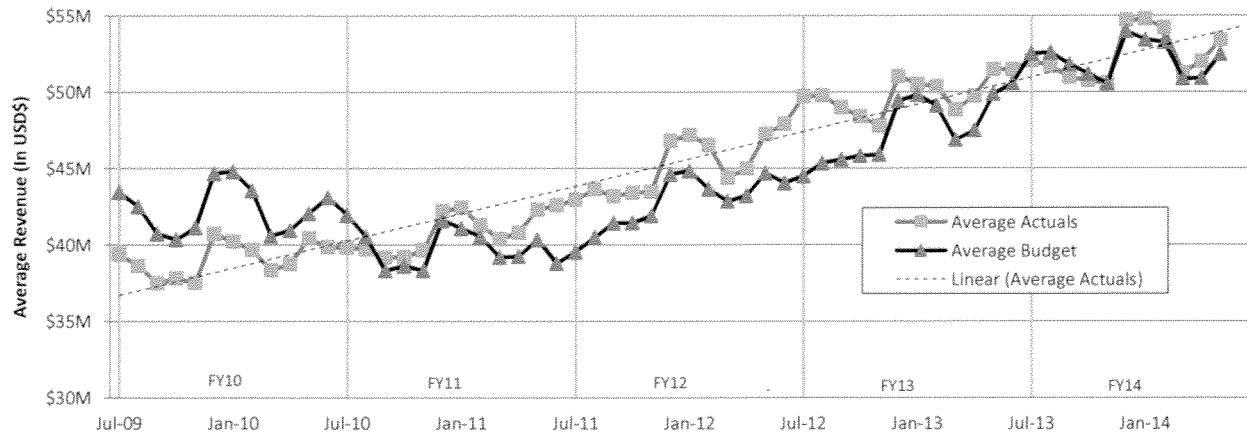
Director



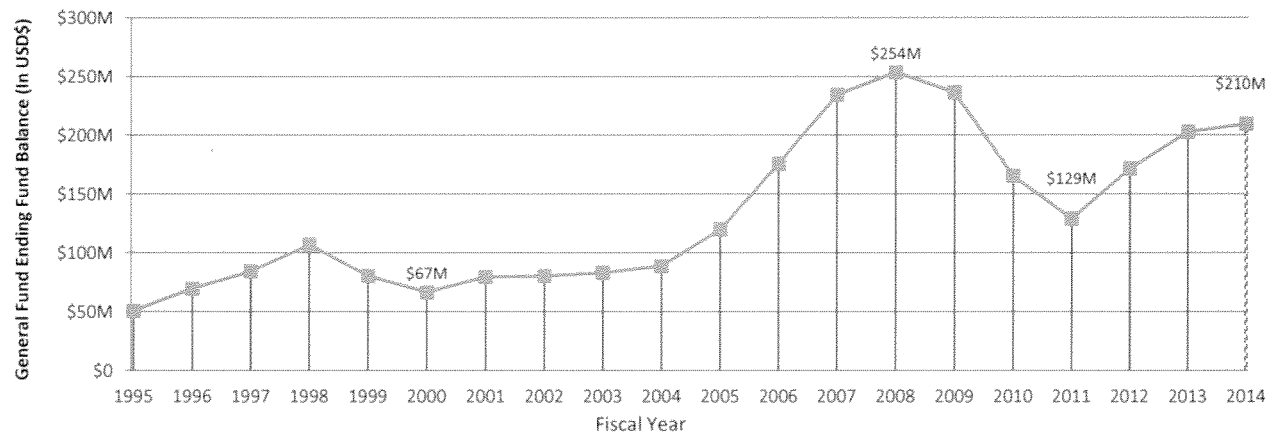
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

Sales Tax - Three-month Rolling Average

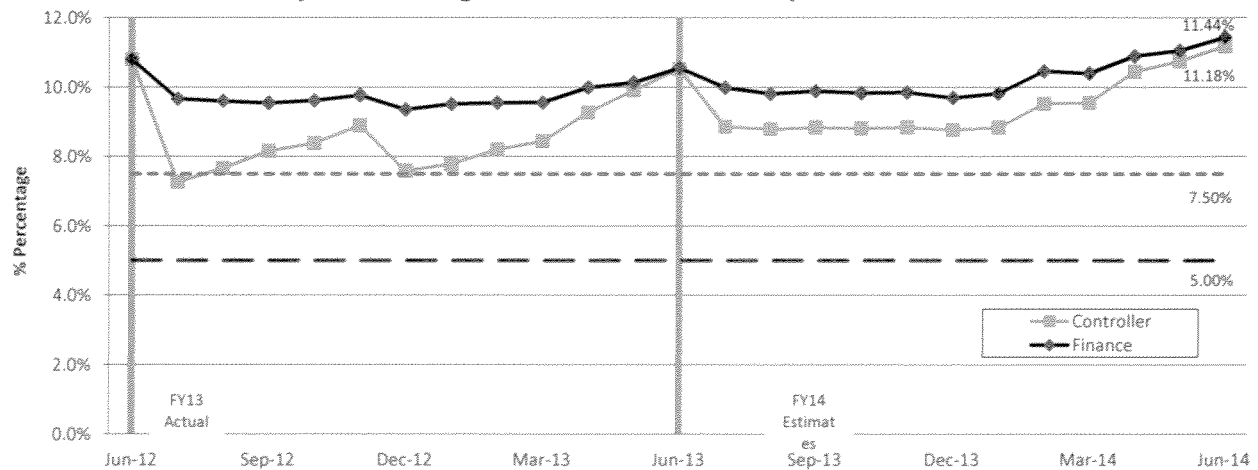


Historical Unassigned Ending Fund Balance



General Fund Comparative Fund Balance

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



*The City desires to maintain an ending fund balance equal to 7.5% of expenditures before debt service. Ordinance 2003-474 requires a 5% fund balance of expenditures before debt service.



General Fund (Fund 1000)

For the period ended June 30, 2014
(amounts expressed in thousands)

Actual YTD
Current Budget

FY2014							Controller - Finance	Controller
	FY2013 Actual	Current Budget	Controller's Projection	Finance Projection	Actual YTD	Controller - Finance Variance		
Revenues								
General Property Taxes	910,034	945,408	975,015	974,228	978,366	787	<div><div></div></div>	<div><div></div></div>
Industrial Assessments	29,845	15,000	15,896	15,939	15,896	(43)	<div><div></div></div>	<div><div></div></div>
Sales Tax	600,256	629,602	631,305	632,500	581,145	(1,195)	<div><div></div></div>	<div><div></div></div>
Other Taxes	10,083	9,995	14,146	14,109	10,304	37	<div><div></div></div>	<div><div></div></div>
Electric Franchise	103,941	100,526	100,526	100,545	100,162	(19)	<div><div></div></div>	<div><div></div></div>
Telephone Franchise	45,143	44,623	43,525	43,647	43,647	(122)	<div><div></div></div>	<div><div></div></div>
Gas Franchise	19,194	16,492	16,493	16,493	16,493	-	<div><div></div></div>	<div><div></div></div>
Other Franchise	27,026	26,812	27,177	27,813	27,813	(636)	<div><div></div></div>	<div><div></div></div>
Licenses and Permits	34,220	32,819	35,766	35,737	35,758	29	<div><div></div></div>	<div><div></div></div>
Intergovernmental	12,354	21,063	19,219	19,219	20,015	-	<div><div></div></div>	<div><div></div></div>
Charges for Services	42,232	47,759	51,614	51,934	51,614	(320)	<div><div></div></div>	<div><div></div></div>
Direct Interfund Services	43,520	46,455	45,275	45,275	43,877	-	<div><div></div></div>	<div><div></div></div>
Indirect Interfund Services	16,908	20,558	18,886	18,886	18,409	-	<div><div></div></div>	<div><div></div></div>
Municipal Courts Fines and Forfeits	31,814	33,799	29,349	30,605	29,349	(1,256)	<div><div></div></div>	<div><div></div></div>
Other Fines and Forfeits	4,666	4,648	4,579	4,605	4,579	(26)	<div><div></div></div>	<div><div></div></div>
Interest	3,081	3,000	2,406	2,407	2,194	(1)	<div><div></div></div>	<div><div></div></div>
Miscellaneous/Other	10,129	8,058	14,527	16,422	14,607	(1,895)	<div><div></div></div>	<div><div></div></div>
Total Revenues	1,944,446	2,006,617	2,045,704	2,050,364	1,994,228	(4,660)	<div><div></div></div>	<div><div></div></div>
Expenditures								
Administration & Regulatory Affairs	27,746	25,911	25,500	25,500	25,029	-	<div><div></div></div>	<div><div></div></div>
City Council	6,012	6,682	6,264	6,264	6,184	-	<div><div></div></div>	<div><div></div></div>
City Secretary	775	862	862	862	753	-	<div><div></div></div>	<div><div></div></div>
Controller	7,553	8,398	8,398	8,398	8,105	-	<div><div></div></div>	<div><div></div></div>
Finance	10,267	19,190	19,190	19,190	16,322	-	<div><div></div></div>	<div><div></div></div>
Fire	433,176	457,884	457,884	457,884	451,833	-	<div><div></div></div>	<div><div></div></div>
General Services	48,641	50,907	50,090	50,090	47,874	-	<div><div></div></div>	<div><div></div></div>
Health and Human Services	43,956	53,419	53,268	53,268	52,017	-	<div><div></div></div>	<div><div></div></div>
Housing and Community Development	2,483	1,348	1,348	1,348	1,285	-	<div><div></div></div>	<div><div></div></div>
Houston Emergency Center	11,856	12,171	12,171	12,171	12,171	-	<div><div></div></div>	<div><div></div></div>
Human Resources	3,467	3,559	3,496	3,496	3,208	-	<div><div></div></div>	<div><div></div></div>
Information Technology	18,394	24,650	24,034	24,034	23,343	-	<div><div></div></div>	<div><div></div></div>
Legal	13,779	15,468	15,001	15,001	14,737	-	<div><div></div></div>	<div><div></div></div>
Library	33,315	38,359	38,359	38,359	37,802	-	<div><div></div></div>	<div><div></div></div>
Mayor's Office	6,125	7,159	7,084	7,084	6,989	-	<div><div></div></div>	<div><div></div></div>
Municipal Courts	22,185	25,210	25,210	25,210	24,620	-	<div><div></div></div>	<div><div></div></div>
Neighborhoods	10,090	11,433	11,312	11,312	10,542	-	<div><div></div></div>	<div><div></div></div>
Office of Business Opportunity	2,254	2,638	2,570	2,570	2,529	-	<div><div></div></div>	<div><div></div></div>
Parks and Recreation	64,098	66,530	66,530	66,530	64,590	-	<div><div></div></div>	<div><div></div></div>
Planning and Development	7,120	7,744	7,744	7,744	7,362	-	<div><div></div></div>	<div><div></div></div>
Police	697,417	727,711	727,711	727,711	722,164	-	<div><div></div></div>	<div><div></div></div>
Public Works and Engineering	37,383	35,105	34,515	34,515	34,017	-	<div><div></div></div>	<div><div></div></div>
Solid Waste Management	68,935	72,150	72,150	72,150	69,531	-	<div><div></div></div>	<div><div></div></div>
Total Departmental Expenditures	1,577,027	1,674,488	1,670,691	1,670,691	1,643,007	-	<div><div></div></div>	<div><div></div></div>
General Government	128,425	174,186	161,186	161,186	142,795	-	<div><div></div></div>	<div><div></div></div>
Total Expenditures Other Than Debt	1,705,452	1,848,674	1,831,877	1,831,877	1,785,802	-	<div><div></div></div>	<div><div></div></div>
Debt Service Transfer	240,203	243,813	243,813	243,813	243,813	-	<div><div></div></div>	<div><div></div></div>
Total Expenditures and Other Uses	1,945,655	2,092,487	2,075,690	2,075,690	2,029,615	-	<div><div></div></div>	<div><div></div></div>
Net Current Activity	(1,209)	(85,870)	(29,986)	(25,326)	(35,387)	(4,660)		
Other Financing Sources (Uses)								
Proceeds from Notes	10,666	-	-	-	-	-	<div><div></div></div>	<div><div></div></div>
Transfers from Other Funds	30,742	27,770	29,254	29,254	22,524	0	<div><div></div></div>	<div><div></div></div>
Sale of Capital Assets	4,602	2,500	1,017	1,017	1,631	(0)	<div><div></div></div>	<div><div></div></div>
Total Other Financing Sources (Uses)	46,010	30,270	30,271	30,271	24,156	(0)	<div><div></div></div>	<div><div></div></div>
Fund Balances								
Fund Balance - Beginning of Year	171,677	202,839	202,839	202,839	202,839	-		
Changes to Designated Fund Balance*	(15,000)	1,000	1,740	1,740	-	-		
Budgeted Increase/(Decrease) in Fund Balance	44,801	(55,601)	(34,308)	(34,308)	(11,231)	-		
Change in Inventory/Prepaid Items/Imprest Cash	1,361	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	34,593	39,253	-	(4,660)		
Fund Balance, End of Year***	202,839	148,238	204,864	209,524	191,608	(4,660)		

*The Rainy day Fund of \$20 million became unassigned in FY2011. In FY2012, the City reassigned \$5M to the Rainy Day Fund and another \$15M in FY2013. The total designation for the Rainy Day Fund is currently \$20M. In FY2014, the City designated \$1.72M out of the General Fund fund balance as restricted in the event that DARLEP collections are insufficient (Ordinance 2012-98)

**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.

***The City desires to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service which is \$137,391 based on current projections. Ordinance 2003-474 requires a 5% fund balance of expenditures less Debt Service. The City will be \$67,473 above 7.5% based on the Controllers Projections for FY2014.

- Indicates projection exceeds 5% or 55M of budget expenditures or projected revenues are 5% or 55M less than current budget

Aviation Operating Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013 Actual	FY2014				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Landing Area	\$ 91,059	\$ 91,929	\$ 91,985	\$ 94,105	\$ 91,391	\$ 91,391
Bldg and Ground Area	181,701	191,418	192,262	193,752	192,523	192,523
Parking and Concession	155,361	153,706	165,645	172,096	172,096	172,096
Other	4,872	3,827	4,300	4,479	4,479	4,479
Total Operating Revenues	<u>432,993</u>	<u>440,880</u>	<u>454,192</u>	<u>464,432</u>	<u>460,489</u>	<u>460,489</u>
Operating Expenses						
Personnel	104,162	106,492	105,717	99,666	100,681	100,681
Supplies	7,344	9,145	9,676	8,668	8,668	8,668
Services	140,019	160,824	166,428	147,187	159,841	159,841
Non-Capital Outlay	1,112	1,922	1,994	1,339	1,988	1,988
Total Operating Expenses	<u>252,637</u>	<u>278,383</u>	<u>283,815</u>	<u>256,860</u>	<u>271,178</u>	<u>271,178</u>
Operating Income (Loss)	<u>180,356</u>	<u>162,497</u>	<u>170,377</u>	<u>207,572</u>	<u>189,311</u>	<u>189,311</u>
Non-Operating Revenues (Expenses)						
Interest Income	7,029	6,301	5,444	5,499	5,499	5,499
Other	2,001	3,156	966	3,243	3,243	3,243
Total Non-Operating Rev (Exp)	<u>9,030</u>	<u>9,457</u>	<u>6,410</u>	<u>8,741</u>	<u>8,741</u>	<u>8,741</u>
Income (Loss) Before Operating Transfers	<u>189,386</u>	<u>171,954</u>	<u>176,787</u>	<u>216,313</u>	<u>198,052</u>	<u>198,052</u>
Operating Transfers						
Interfund Transfer - Oper Reserve	2,767	2,000	2,000	3,236	3,236	3,236
Debt Service Principal	43,882	46,515	46,515	46,516	46,516	46,516
Debt Service Interest	75,655	74,299	74,299	51,567	51,567	51,567
Capital Improvement	65,343	49,140	53,973	10,723	96,733	96,733
Total Operating Transfers	<u>187,647</u>	<u>171,954</u>	<u>176,787</u>	<u>112,042</u>	<u>198,052</u>	<u>198,052</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>1,739</u>	\$ <u>0</u>	\$ <u>0</u>	<u>104,271</u>	\$ <u>0</u>	\$ <u>0</u>

About the Fund:

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 and the airlines and tenants of the airport facilities.

Convention and Entertainment Facilities Operating Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

		FY2014				
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controllers Projection	Finance Projection
Operating Revenues						
Facility Rentals	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380
Parking	8,992	8,317	8,517	9,744	9,744	9,744
Contract Cleaning	0	0	0	0	0	0
Total Operating Revenues	<u>10,372</u>	<u>9,697</u>	<u>9,897</u>	<u>11,124</u>	<u>11,124</u>	<u>11,124</u>
Operating Expenses						
Personnel	549	280	346	322	322	322
Supplies	0	0	0	0	0	0
Services	1,064	864	554	492	492	492
Total Operating Expenses	<u>1,613</u>	<u>1,144</u>	<u>900</u>	<u>814</u>	<u>814</u>	<u>814</u>
Operating Income (Loss)	<u>8,759</u>	<u>8,553</u>	<u>8,997</u>	<u>10,310</u>	<u>10,310</u>	<u>10,310</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	74,904	76,000	83,566	83,690	83,690	83,690
Delinquent	1,421	1,520	1,320	1,436	1,436	1,436
Net Hotel Occupancy Tax	<u>76,325</u>	<u>77,520</u>	<u>84,886</u>	<u>85,126</u>	<u>85,126</u>	<u>85,126</u>
Interest Income	(144)	400	310	238	238	238
Capital Outlay	(1,827)	0	0	0	0	0
Other Interest	(61)	(472)	(130)	(217)	(217)	(217)
Other	413	292	292	0	292	292
Total Non-Operating Rev (Exp)	<u>74,706</u>	<u>77,740</u>	<u>85,358</u>	<u>85,147</u>	<u>85,439</u>	<u>85,439</u>
Income (Loss) Before Operating Transfers	<u>83,465</u>	<u>86,293</u>	<u>94,355</u>	<u>95,457</u>	<u>95,749</u>	<u>95,749</u>
Operating Transfers						
Transfers for Interest	5,104	4,386	4,416	4,386	4,386	4,386
Transfers for Principal	16,085	17,719	17,719	17,719	17,719	17,719
Transfer to Component Unit	61,282	62,467	70,584	70,584	70,584	70,584
Transfers to General Fund	1,380	1,380	1,380	1,380	1,380	1,380
Transfers to Debt Service	0	0	0	0	0	0
Total Operating Transfers	<u>83,851</u>	<u>85,952</u>	<u>94,099</u>	<u>94,069</u>	<u>94,069</u>	<u>94,069</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>(386)</u>	\$ <u>341</u>	\$ <u>256</u>	\$ <u>1,388</u>	\$ <u>1,680</u>	\$ <u>1,680</u>

About the Fund:

The Convention and Entertainment Facilities operating fund is an enterprise fund that accounts for the operation of the City's six major entertainment centers and City-owned parking garages: Jesse H. Jones Hall, Bayou Place, Houston Center for The Arts, Gus S. Wortham Center, George R. Brown Convention Center, Tranquility Park garage and Civic Center garage.

Combined Utility System Fund
For the period ending June 30, 2014
(amounts expressed in thousands)

	FY2014					
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Water Sales	\$ 485,485	\$ 520,454	\$ 520,454	\$ 512,225	\$ 520,454	\$ 520,454
Sewer Sales	426,888	444,996	444,996	441,775	444,996	444,996
Penalties	9,456	9,000	9,000	22,109	9,000	9,000
Other	9,474	10,762	10,762	10,458	10,762	10,762
Total Operating Revenues	931,303	985,212	985,212	986,567	985,212	985,212
Operating Expenses						
Personnel	152,069	170,089	166,589	158,629	158,682	158,682
Supplies	41,047	49,119	47,319	42,102	41,829	41,829
Electricity and Gas	58,498	48,469	48,469	46,814	47,213	47,213
Contracts & Other Payments	125,233	141,638	157,789	125,689	139,011	139,011
Non-Capital Equipment	2,520	3,140	3,089	2,316	2,679	2,679
Total Operating Expenses	379,367	412,455	423,255	375,550	389,414	389,414
Operating Income (Loss)	551,936	572,757	561,957	611,017	595,798	595,798
Non-Operating Revenues (Expenses)						
Interest Income	6,059	5,729	5,729	4,957	5,729	5,729
Sale of Property, Mains and Scrap	1,292	400	400	2,588	400	400
Other	16,223	13,717	13,717	13,843	13,717	13,717
Impact Fees	17,382	17,500	17,500	27,238	27,238	27,238
CWA & TRA Contracts (P & I)	(19,663)	(18,875)	(18,875)	(18,875)	(18,875)	(18,875)
Total Non-Operating Rev (Exp)	21,293	18,471	18,471	29,751	28,209	28,209
Income (Loss) Before Operating Transfers	573,229	591,228	580,428	640,768	624,007	624,007
Operating Transfers						
Debt Service Transfer	399,144	439,574	429,574	395,626	395,775	395,775
Interfund Transfer	0	800	800	631	800	800
Transfer to PIB - Water & Sewer	15,807	13,094	13,094	13,094	13,094	13,094
Transfer to Capital Project Fund	55,212	65,000	110,000	110,000	110,000	110,000
Pension Liability Interest	3,814	4,724	4,724	3,452	4,724	4,724
Equipment Acquisition	11,715	26,792	23,601	15,273	15,525	15,525
Transfer to Stormwater	38,774	45,557	28,949	25,781	28,029	28,029
Total Operating Transfers	524,466	595,541	610,741	563,857	567,947	567,947
Net Current Activity						
Operating Fund Only	\$ 48,763	\$ (4,313)	\$ (30,313)	\$ 76,911	\$ 56,060	\$ 56,060

About the Fund:

The Combined Utility System Fund, which includes Fund 8300, Fund 8301, and Fund 8305, is an enterprise fund which accounts for operation of the City's water and wastewater facilities. 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.

Dedicated Drainage & Street Renewal Fund - 2310
For the period ending June 30, 2014
(amounts expressed in thousands)

	FY2014					
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Drainage Charge Revenue ⁽¹⁾	\$ 105,434	\$ 103,258	\$ 103,258	\$ 121,746	\$ 103,937	\$ 103,937
Interfund Drainage Fee	6,850	1,622	1,622	1,614	1,614	1,614
Charges for Services	496	1,294	1,294	468	613	613
Licenses & Permits	1,104	918	918	1,760	1,781	1,781
Street Milling and Sales Earnings	1,210	950	950	790	815	815
Metro Intergovernmental Revenue	51,200	56,103	56,103	45,292	56,103	56,103
Operating Recoveries & Refunds	0	1,000	1,000	0	50	50
Miscellaneous/Other	145	162	162	61	61	61
Total Revenues	<u>166,439</u>	<u>165,307</u>	<u>165,307</u>	<u>171,731</u>	<u>164,974</u>	<u>164,974</u>
Expenditures						
Personnel	29,010	32,481	31,561	30,796	30,838	30,838
Supplies	12,152	12,983	12,677	10,459	10,992	10,992
Other Services	11,830	16,308	17,256	14,260	15,169	15,169
Capital Outlay	2,006	3,485	3,763	3,138	3,293	3,293
Total Expenditures	<u>54,998</u>	<u>65,257</u>	<u>65,257</u>	<u>58,653</u>	<u>60,292</u>	<u>60,292</u>
Net Current Activity	111,441	100,050	100,050	113,078	104,682	104,682
Other Financing Sources (Uses)						
Interest Income	824	500	500	589	600	600
Transfer In - General Fund ⁽²⁾	12,097	11,100	11,100	22,110	22,110	22,110
Transfer Out - Commercial Paper Agent Fees	(765)	(800)	(800)	(654)	(762)	(762)
Transfer Out - Capital Projects	(94,713)	(110,000)	(120,000)	(112,054)	(121,000)	(121,000)
Transfer Out - Special Revenue	(11,154)	(10,000)	(25,000)	(23,897)	(23,897)	(23,897)
Total Other Financing Sources (Uses)	<u>(93,711)</u>	<u>(109,200)</u>	<u>(134,200)</u>	<u>(113,906)</u>	<u>(122,949)</u>	<u>(122,949)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	17,730	(9,150)	(34,150)	(828)	(18,267)	(18,267)
Fund Balance, Beginning of Year	<u>76,070</u>	<u>93,800</u>	<u>93,800</u>	<u>93,800</u>	<u>93,800</u>	<u>93,800</u>
Fund Balance, End of Year	<u>\$ 93,800</u>	<u>\$ 84,650</u>	<u>\$ 59,650</u>	<u>\$ 92,972</u>	<u>\$ 75,533</u>	<u>\$ 75,533</u>

Note:

1. The Drainage Charge Revenue YTD includes all amounts billed. There is typically a 21 day lag between the billed and collected amounts.
2. This amount is based on the Captured Ad Valorem Tax Revenue as calculated below:

	FY2014		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund (\$0.118 of City's Ad Valorem Tax Levy)	\$ 166,976	\$ 178,282	\$ 178,282
Less Street & Drainage Debt Service (General Fund)	<u>(155,876)</u>	<u>(156,172)</u>	<u>(156,172)</u>
Captured Revenues ⁽²⁾ (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>11,100</u>	<u>22,110</u>	<u>22,110</u>

Note:

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 June 30, 2014) is \$3.299 billion. The portion of the debt associated with drainage and street improvements is estimated at \$1.45 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
For the period ending June 30, 2014
(amounts expressed in thousands)

	FY2014					
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Interfund Services	\$ 0	\$ 88	\$ 88	\$ 0	\$ 0	\$ 0
Miscellaneous	7	30	30	93	93	93
Total Revenues	<u>7</u>	<u>118</u>	<u>118</u>	<u>93</u>	<u>93</u>	<u>93</u>
Expenditures						
Personnel	20,347	21,794	21,595	20,389	20,411	20,411
Supplies	2,203	2,600	2,925	2,025	2,125	2,125
Other Services	10,417	16,868	16,868	15,252	16,047	16,047
Capital Outlay	2,179	3,748	3,622	1,951	2,711	2,711
Total Expenditures	<u>35,146</u>	<u>45,010</u>	<u>45,010</u>	<u>39,617</u>	<u>41,294</u>	<u>41,294</u>
Net Current Activity	(35,139)	(44,892)	(44,892)	(39,524)	(41,201)	(41,201)
Other Financing Sources (Uses)						
Interest Income	37	50	50	69	69	69
Transfers In - CUS	38,774	45,557	45,557	25,781	28,029	28,029
Transfers In - DD&SRF	11,153	10,000	10,000	23,897	23,897	23,897
Transfer Out - Pension Liability Interest	(565)	(606)	(606)	(685)	(685)	(685)
Transfer Out - Capital Projects	(67)	0	0	0	0	0
Discretionary Debt - Drainage	(11,786)	(13,109)	(13,109)	(13,109)	(13,109)	(13,109)
Total Other Financing Sources (Uses)	<u>37,546</u>	<u>41,892</u>	<u>41,892</u>	<u>35,953</u>	<u>38,201</u>	<u>38,201</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	2,407	(3,000)	(3,000)	(3,571)	(3,000)	(3,000)
Fund Balance, Beginning of Year	<u>2,593</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Fund Balance, End of Year	<u>\$ 5,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 1,429</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>

Note: The Storm Water Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.

Health Benefits Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013 Actual	Adopted Budget	Current Budget	FY2014 YTD	Controller's Projection	Finance Projection
Operating Revenues						
City Medical Plans	\$ 313,256	\$ 334,668	\$ 334,668	\$ 336,733	\$ 314,125	\$ 314,125
City Dental Plans	9,726	10,037	10,037	9,872	9,872	9,872
City Life Insurance Plans	5,810	6,430	6,430	5,488	5,488	5,488
Vision	369	3,275	3,275	2,346	2,346	2,346
Health Flexible Spending Account	1,938	2,200	2,200	2,927	2,914	2,914
Dependent Care Reimbursement	235	260	260	301	301	301
Operating Revenues	<u>331,334</u>	<u>356,870</u>	<u>356,870</u>	<u>357,667</u>	<u>335,046</u>	<u>335,046</u>
Operating Expenses						
Medicare Advantage	18,256	19,114	19,114	20,757	20,757	20,757
City Medical Plan Claims - Cigna	271,499	309,429	309,429	257,923	257,923	257,923
City Dental Plan Claims	9,726	10,037	10,037	9,872	9,872	9,872
Vision	369	3,275	3,275	2,346	2,346	2,346
City Life Insurance Plans	5,810	6,430	6,430	5,488	5,488	5,488
Administrative Costs	5,104	6,363	6,363	6,178	6,152	6,152
Health Flexible Spending Account	1,940	2,200	2,200	2,914	2,914	2,914
Dependent Care	235	260	260	301	301	301
Operating Expenses	<u>312,939</u>	<u>357,108</u>	<u>357,108</u>	<u>305,779</u>	<u>305,753</u>	<u>305,753</u>
Operating Income (Loss)	18,395	(238)	(238)	51,888	29,293	29,293
Non-Operating Revenues (Expenses)						
Interest Income	213	200	200	379	379	379
Prior Year Expense Recovery	262	0	0	135	147	147
Miscellaneous Revenue	4,491	0	0	875	4,134	4,134
Non-Operating Revenues (Expenses)	<u>4,966</u>	<u>200</u>	<u>200</u>	<u>1,389</u>	<u>4,660</u>	<u>4,660</u>
Net Income (Loss)	23,361	(38)	(38)	53,277	33,953	33,953
Net Assets, Beginning of Year	(14,128)	9,233	9,233	9,233	9,233	9,233
Net Assets, End of Year	<u>\$ 9,233</u>	<u>\$ 9,195</u>	<u>\$ 9,195</u>	<u>\$ 62,510</u>	<u>\$ 43,186</u>	<u>\$ 43,186</u>

About the Fund:

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.

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 a vision plan, two dental plans, a dental/health maintenance organization (DHMO) and a dental indemnity plan. All three plans are supported exclusively by participants.

Long-Term Disability Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013	FY2014				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 1,222	\$ 1,221	\$ 1,221	\$ 1,257	\$ 1,257	\$ 1,257
Operating Revenues	<u>1,222</u>	<u>1,221</u>	<u>1,221</u>	<u>1,257</u>	<u>1,257</u>	<u>1,257</u>
Operating Expenses						
Management Consulting Services	17	65	65	0	23	23
Claims Payment Services	130	170	170	97	111	111
Employee Medical Claims	1,779	1,245	1,245	174	174	174
Operating Expenses	<u>1,926</u>	<u>1,480</u>	<u>1,480</u>	<u>271</u>	<u>308</u>	<u>308</u>
Operating Income (Loss)	(704)	(259)	(259)	986	949	949
Non-Operating Revenues (Expenses)						
Interest Income	85	105	105	63	63	63
Non-Operating Revenues (Expenses)	<u>85</u>	<u>105</u>	<u>105</u>	<u>63</u>	<u>63</u>	<u>63</u>
Net Income (Loss)	(619)	(154)	(154)	1,049	1,012	1,012
Net Assets, Beginning of Year	1,063	444	444	444	444	444
Net Assets, End of Year	<u>\$ 444</u>	<u>\$ 290</u>	<u>\$ 290</u>	<u>\$ 1,493</u>	<u>\$ 1,456</u>	<u>\$ 1,456</u>

About the Fund:

The Long Term Disability (LTD) Plan is a self-insured program accounted for as an internal service fund. Established in 1985 and revised in 1996 as part of the Income Protection Plan (IPP) (renamed the Compensable Sick Leave Plan (CSL) in October 1996), the plan provides paid long-term sick leave for City employees.

Property and Casualty Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013	FY2014				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Interfund Legal Services	\$ 24,595	\$ 35,766	\$ 34,825	\$ 23,535	\$ 30,602	\$ 30,602
Operating Revenues	<u>24,595</u>	<u>35,766</u>	<u>34,825</u>	<u>23,535</u>	<u>30,602</u>	<u>30,602</u>
Operating Expenses						
Personnel	6,332	7,730	7,745	7,392	7,396	7,396
Supplies	118	167	182	119	119	119
Services:						
Insurance Fees/Adm.	11,752	13,243	12,314	11,863	11,959	11,959
Claims and Judgments	4,729	12,825	12,725	2,690	7,921	7,921
Other Services	1,660	1,795	1,831	1,445	3,180	3,180
Capital Outlay	0	7	28	27	27	27
Operating Expenses	<u>24,591</u>	<u>35,766</u>	<u>34,825</u>	<u>23,535</u>	<u>30,602</u>	<u>30,602</u>
Operating Income (Loss)	4	0	0	0	0	0
Net Assets, Beginning of Year	<u>73</u>	<u>77</u>	<u>77</u>	<u>77</u>	<u>77</u>	<u>77</u>
Net Assets, End of Year	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ 77</u>

About the Fund:

The Property and Casualty Fund was established to monitor the financial requirements of the Property and Risk Management Programs. This activity is primarily self-funded. The revenue is generated from assessed premiums to the other funds. These premiums are based upon projected expenditures. All risk to the City's assets (except Workers Compensation, Life, Health Benefits, and Long Term Disability) fall within the scope of this fund.

Workers' Compensation Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2014					
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 20,277	\$ 21,310	\$ 24,833	\$ 24,943	\$ 24,005	\$ 24,005
Operating Revenues	20,277	21,310	24,833	24,943	24,005	24,005
Operating Expenses						
Personnel	2,588	3,287	3,160	2,748	2,647	2,647
Supplies	41	54	54	45	47	47
Current Year Claims	16,448	17,550	21,171	20,619	20,846	20,846
Services	1,135	435	463	437	475	475
Capital Outlay	5	0	0	0	0	0
Non-Capital Outlay	52	6	7	2	2	2
Operating Expenses	20,269	21,332	24,855	23,851	24,017	24,017
Operating Income (Loss)	8	(22)	(22)	1,092	(12)	(12)
Non-Operating Revenues (Expenses)						
Interest Income	(8)	22	22	12	12	12
Other	0	0	0	0	0	0
Non-Operating Revenues (Expenses)	(8)	22	22	12	12	12
Net Income (Loss)	0	0	0	1,104	0	0
Net Assets, Beginning of Year	0	0	0	0	0	0
Net Assets, End of Year	\$ 0	\$ 0	\$ 0	\$ 1,104	\$ 0	\$ 0

About the Fund:

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.

Asset Forfeiture Special Revenue Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013	FY2014				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 9,142	\$ 6,578	\$ 6,578	\$ 8,829	\$ 8,829	\$ 8,829
Interest Income	47	51	51	46	46	46
Total Revenues	<u>9,189</u>	<u>6,629</u>	<u>6,629</u>	<u>8,875</u>	<u>8,875</u>	<u>8,875</u>
Expenditures						
Personnel	3,680	3,000	3,000	2,869	2,873	2,873
Supplies	972	4,263	4,665	3,919	3,971	3,971
Other Services	1,457	1,995	1,799	1,293	1,517	1,517
Capital Purchases	384	3,342	2,802	250	250	250
Non-Capital Purchases	276	0	334	127	127	127
Total Expenditures	<u>6,769</u>	<u>12,600</u>	<u>12,600</u>	<u>8,458</u>	<u>8,738</u>	<u>8,738</u>
Net Current Activity	2,420	(5,971)	(5,971)	389	137	137
Fund Balance, Beginning of Year	<u>4,080</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
Fund Balance, End of Year	<u>\$ 6,500</u>	<u>\$ 529</u>	<u>\$ 529</u>	<u>\$ 6,889</u>	<u>\$ 6,637</u>	<u>\$ 6,637</u>

Auto Dealers
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013	FY2014				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	\$ 3,151	\$ 3,264	\$ 3,264	2,343	\$ 2,343	\$ 2,343
Vehicle Storage Notification	230	220	220	251	251	251
Vehicle Auction Fees	206	242	242	230	230	230
Interest Income	35	42	42	29	31	31
Other	3,594	3,027	3,027	3,635	4,201	4,201
Total Revenues	<u>7,216</u>	<u>6,795</u>	<u>6,795</u>	<u>6,487</u>	<u>7,056</u>	<u>7,056</u>
Expenditures						
Personnel	3,149	3,536	3,536	3,437	3,471	3,471
Supplies	230	335	335	190	190	190
Other Services	1,260	1,243	1,424	1,124	1,465	1,465
Capital Purchases	607	400	219	42	42	28
Non-Capital Purchases	0	0	0	0		14
Total Expenditures	<u>5,246</u>	<u>5,514</u>	<u>5,514</u>	<u>4,793</u>	<u>5,168</u>	<u>5,168</u>
Other Financing Sources (Uses)						
Transfers Out	(1,095)	(1,263)	(1,263)	(1,147)	(1,263)	(1,263)
Total Other Financing Sources (Uses)	<u>(1,095)</u>	<u>(1,263)</u>	<u>(1,263)</u>	<u>(1,147)</u>	<u>(1,263)</u>	<u>(1,263)</u>
Net Current Activity	875	18	18	547	625	625
Fund Balance, Beginning of Year	<u>2,885</u>	<u>3,760</u>	<u>3,760</u>	<u>3,760</u>	<u>3,760</u>	<u>3,760</u>
Fund Balance, End of Year	<u>\$ 3,760</u>	<u>\$ 3,778</u>	<u>\$ 3,778</u>	<u>\$ 4,307</u>	<u>\$ 4,385</u>	<u>\$ 4,385</u>

BARC Special Revenue Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013	Adopted	Current	FY2014	Controller's	Finance
	Actual	Budget	Budget	YTD	Projection	Projection
Revenues						
Licenses & Fees	\$ 1,091	\$ 1,047	\$ 1,047	\$ 1,224	\$ 1,225	\$ 1,225
Interest	35	49	49	34	34	34
Animal Adoption	193	251	251	213	213	213
Contributions	89	40	40	272	272	272
Other Revenue	17	0	0	2	2	2
Total Revenues	1,425	1,387	1,387	1,744	1,746	1,746
Expenditures						
Personnel	5,506	6,252	5,780	5,716	5,724	5,724
Supplies	840	942	1,265	1,193	1,205	1,205
Other Services	1,588	1,729	1,734	1,381	1,632	1,632
Capital Outlay	0	0	82	70	69	69
Non-Capital Outlay	16	0	62	2	2	2
Total Expenditures	7,950	8,923	8,923	8,362	8,632	8,632
Other Financing Sources (Uses)						
Operating Transfers - In	6,329	7,176	7,176	7,176	7,176	7,176
Total Other Financing Sources (Uses)	6,329	7,176	7,176	7,176	7,176	7,176
Net Current Activity	(196)	(360)	(360)	558	290	290
Fund Balance, Beginning of Year	979	783	783	783	783	783
Fund Balance, End of Year	\$ 783	\$ 423	\$ 423	\$ 1,341	\$ 1,073	\$ 1,073

Building Inspection Special Revenue Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013	Adopted	Current	FY2014	Controller's	Finance
	Actual	Budget	Budget	YTD	Projection	Projection
Revenues						
Permits and Licenses	\$ 46,932	\$ 43,397	\$ 43,397	\$ 58,089	\$ 58,089	\$ 58,089
Charges for Services	14,854	15,980	15,980	15,639	15,639	15,639
Other	2,033	2,405	2,405	1,804	1,804	1,804
Interest Income	165	171	171	185	201	201
Total Revenues	<u>63,984</u>	<u>61,953</u>	<u>61,953</u>	<u>75,717</u>	<u>75,733</u>	<u>75,733</u>
Expenditures						
Personnel	38,451	45,034	43,047	42,467	42,540	42,540
Supplies	792	1,077	1,070	812	866	866
Other Services	8,992	12,619	12,945	10,438	11,645	11,645
Capital Outlay	486	6,603	2,592	2,155	2,521	2,521
Non-Capital Outlay	109	219	1,307	806	1,695	1,695
Total Expenditures	<u>48,830</u>	<u>65,552</u>	<u>60,961</u>	<u>56,678</u>	<u>59,267</u>	<u>59,267</u>
Other Financing Sources (Uses)						
Operating Transfers Out	<u>(10,962)</u>	<u>(962)</u>	<u>(6,824)</u>	<u>(6,824)</u>	<u>(6,824)</u>	<u>(6,824)</u>
Total Other Financing Sources (Uses)	<u>(10,962)</u>	<u>(962)</u>	<u>(6,824)</u>	<u>(6,824)</u>	<u>(6,824)</u>	<u>(6,824)</u>
Net Current Activity	4,192	(4,561)	(5,832)	12,215	9,642	9,642
Fund Balance, Beginning of Year	<u>10,975</u>	<u>15,167</u>	<u>15,167</u>	<u>15,167</u>	<u>15,167</u>	<u>15,167</u>
Fund Balance, End of Year	\$ 15,167	\$ 10,606	\$ 9,335	\$ 27,382	\$ 24,809	\$ 24,809

Building (Court) Security Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

		FY2014				
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 892	\$ 900	\$ 900	\$ 820	\$ 835	\$ 835
Total Revenues	<u>892</u>	<u>900</u>	<u>900</u>	<u>820</u>	<u>835</u>	<u>835</u>
Expenditures						
Personnel	882	-	-	0	-	-
Other Services	0	763	763	725	760	760
Total Expenditures	<u>882</u>	<u>763</u>	<u>763</u>	<u>725</u>	<u>760</u>	<u>760</u>
Net Current Activity	10	137	137	95	75	75
Fund Balance, Beginning of Year	<u>12</u>	<u>22</u>	<u>22</u>	<u>22</u>	<u>22</u>	<u>22</u>
Fund Balance, End of Year	<u>\$ 22</u>	<u>\$ 159</u>	<u>\$ 159</u>	<u>\$ 117</u>	<u>\$ 97</u>	<u>\$ 97</u>

Cable TV
For the period ended June 30, 2014
(amounts expressed in thousands)

		FY2014				
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 4,131	\$ 4,214	\$ 4,214	\$ 3,156	\$ 4,101	\$ 4,101
Total Revenues	<u>4,131</u>	<u>4,214</u>	<u>4,214</u>	<u>3,156</u>	<u>4,101</u>	<u>4,101</u>
Expenditures						
Maintenance and Operations	3,806	5,940	6,337	5,723	6,223	6,223
Equipment	3	342	0	0	0	0
Debt Services	0	358	303	303	303	303
Total Expenditures	<u>3,809</u>	<u>6,640</u>	<u>6,640</u>	<u>6,025</u>	<u>6,526</u>	<u>6,526</u>
Net Current Activity	322	(2,426)	(2,426)	(2,869)	(2,425)	(2,425)
Fund Balance, Beginning of Year	<u>2,569</u>	<u>2,891</u>	<u>2,891</u>	<u>2,891</u>	<u>2,891</u>	<u>2,891</u>
Fund Balance, End of Year	<u>\$ 2,891</u>	<u>\$ 465</u>	<u>\$ 465</u>	<u>\$ 22</u>	<u>\$ 466</u>	<u>\$ 466</u>

Child Safety Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013	FY2014				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest on Investments	\$ 12	\$ 20	\$ 20	7	\$ 7	\$ 7
Municipal Courts Collections	2,424	2,300	2,300	2,475	2,475	2,475
Harris County Collections	862	770	770	811	811	811
Total Revenues	<u>3,298</u>	<u>3,090</u>	<u>3,090</u>	<u>3,293</u>	<u>3,293</u>	<u>3,293</u>
Expenditures						
School Crossing Guard Program	3,311	3,087	3,087	2,387	3,441	3,441
Miscellaneous Parts and Supplies	3	3	3	3	3	3
Total Expenditures	<u>3,314</u>	<u>3,090</u>	<u>3,090</u>	<u>2,390</u>	<u>3,444</u>	<u>3,444</u>
Net Current Activity	(16)	0	0	903	(151)	(151)
Fund Balance, Beginning of Year	<u>225</u>	<u>209</u>	<u>209</u>	<u>209</u>	<u>209</u>	<u>209</u>
Fund Balance, End of Year	<u>\$ 209</u>	<u>\$ 209</u>	<u>\$ 209</u>	<u>\$ 1,112</u>	<u>\$ 58</u>	<u>\$ 58</u>

Contractors Responsibility Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013	FY2014				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 738	\$ 472	\$ 472	\$ 389	\$ 390	\$ 390
Total Revenues	<u>738</u>	<u>472</u>	<u>472</u>	<u>389</u>	<u>390</u>	<u>390</u>
Expenditures						
Personnel	112	118	118	118	118	118
Supplies	0	0	0	0	0	0
Other Services	386	593	593	502	502	502
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Debt Services and Other Uses	0	400	800	800	800	800
Total Expenditures	<u>498</u>	<u>1,111</u>	<u>1,511</u>	<u>1,420</u>	<u>1,420</u>	<u>1,420</u>
Net Current Activity	240	(639)	(1,039)	(1,031)	(1,030)	(1,030)
Fund Balance, Beginning of Year	<u>2,835</u>	<u>3,075</u>	<u>3,075</u>	<u>3,075</u>	<u>3,075</u>	<u>3,075</u>
Fund Balance, End of Year	<u>\$ 3,075</u>	<u>\$ 2,436</u>	<u>\$ 2,036</u>	<u>\$ 2,044</u>	<u>\$ 2,045</u>	<u>\$ 2,045</u>

Digital Automated Red Light Enforcement Program Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013 Actual	Adopted Budget	Current Budget	FY2014 YTD	Controller's Projection	Finance Projection
Revenues						
Red Light Enforcement Revenue	\$ 159	\$ 3,032	\$ 3,032	\$ 596	\$ 596	\$ 596
Interest Income	1	20	20	1	1	1
Total Revenues	<u>160</u>	<u>3,052</u>	<u>3,052</u>	<u>597</u>	<u>597</u>	<u>597</u>
Expenditures						
Personnel	0	0	0	(6)	0	0
Supplies	0	2	2	0	0	0
Other Services	281	1,992	1,992	320	597	597
Debt Service	0	0	0	0	0	0
State of Texas' Share	0	519	519	0	0	0
Total Expenditures	<u>281</u>	<u>2,513</u>	<u>2,513</u>	<u>314</u>	<u>597</u>	<u>597</u>
Net Current Activity	(121)	539	539	283	0	0
Fund Balance, Beginning of Year	<u>121</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 539</u>	<u>\$ 539</u>	<u>\$ 283</u>	<u>\$ 0</u>	<u>\$ 0</u>

Digital Houston Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013 Actual	Adopted Budget	Current Budget	FY2014 YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 14	\$ 12	\$ 12	\$ 7	\$ 7	\$ 7
Total Revenues	<u>14</u>	<u>12</u>	<u>12</u>	<u>7</u>	<u>7</u>	<u>7</u>
Expenditures						
Personnel	177	439	439	360	360	360
Supplies	11	10	6	3	3	3
Other Services	205	123	92	81	82	82
Capital Equipment	-	0	0	0	0	0
Non-Capital Equipment	26	25	60	60	60	60
Total Expenditures	<u>419</u>	<u>598</u>	<u>598</u>	<u>503</u>	<u>505</u>	<u>505</u>
Net Current Activity	(405)	(586)	(586)	(496)	(498)	(498)
Fund Balance, Beginning of Year	<u>1,597</u>	<u>\$ 1,192</u>	<u>\$ 1,192</u>	<u>\$ 1,192</u>	<u>\$ 1,192</u>	<u>\$ 1,192</u>
Fund Balance, End of Year	<u>\$ 1,192</u>	<u>\$ 606</u>	<u>\$ 606</u>	<u>\$ 696</u>	<u>\$ 694</u>	<u>\$ 694</u>

Essential Public Health Services Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013 Actual	Adopted Budget	Current Budget	FY2014 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 2,565	\$ 14,279	\$ 14,279	\$ 12,052	\$ 12,052	\$ 12,052
Total Revenues	<u>2,565</u>	<u>14,279</u>	<u>14,279</u>	<u>12,052</u>	<u>12,052</u>	<u>12,052</u>
Expenditures						
Personnel	0	7,439	7,833	3,973	3,973	3,973
Supplies	0	524	607	357	385	385
Other Services	0	7,378	5,087	2,379	2,587	2,587
Non-Capital Purchases	0	591	872	299	317	317
Capital Purchases	<u>0</u>	<u>0</u>	<u>205</u>	<u>87</u>	<u>87</u>	<u>87</u>
Total Expenditures	<u>0</u>	<u>15,932</u>	<u>14,604</u>	<u>7,095</u>	<u>7,349</u>	<u>7,349</u>
Net Current Activity	2,565	(1,653)	(325)	4,957	4,703	4,703
Fund Balance, Beginning of Year	<u>0</u>	<u>2,565</u>	<u>2,565</u>	<u>2,565</u>	<u>2,565</u>	<u>2,565</u>
Fund Balance, End of Year	\$ <u>2,565</u>	\$ <u>912</u>	\$ <u>2,240</u>	\$ <u>7,522</u>	\$ <u>7,268</u>	\$ <u>7,268</u>

Forensic Transition Special Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013 Actual	Adopted Budget	Current Budget	FY2014 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 0	\$ 19,918	\$ 19,918	\$ 15,307	\$ 16,240	\$ 16,240
Unclaimed Fines & Forfeitures	0	0	0	6	0	0
Recoveries & Refunds	0	0	0	36	36	36
Total Revenues	0	19,918	19,918	15,350	16,276	16,276
Expenditures						
Personnel	0	15,434	15,434	12,423	12,244	12,244
Supplies	0	617	617	537	540	540
Other Services	0	3,627	3,627	2,945	3,350	3,350
Capital Purchases	0	0	0	51	51	51
Non-Capital Purchases	0	240	240	91	91	91
Total Expenditures	0	19,918	19,918	16,047	16,276	16,276
Net Current Activity	0	0	0	(697)	0	0
Fund Balance, Beginning of Year	0	0	0	0	0	0
Fund Balance, End of Year	\$ 0	\$ 0	\$ 0	\$ (697)	\$ 0	\$ 0

Health Special Revenue Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2014					
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 2,268	\$ 2,888	\$ 2,488	\$ 3,170	\$ 3,578	\$ 3,578
Total Revenues	<u>2,268</u>	<u>2,888</u>	<u>2,488</u>	<u>3,170</u>	<u>3,578</u>	<u>3,578</u>
Expenditures						
Personnel	983	918	1,283	1,086	1,086	1,086
Supplies	400	520	589	381	446	446
Other Services	571	1,669	1,348	898	1,040	1,040
Non-Capital Purchases	77	34	94	62	41	41
Capital Purchases	0	365	409	41	62	62
Total Expenditures	<u>2,031</u>	<u>3,506</u>	<u>3,723</u>	<u>2,469</u>	<u>2,675</u>	<u>2,675</u>
Operating Transfers						
Operating Transfers In (Out)	0	400	400	400	800	800
Total Operating Transfers	<u>0</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>800</u>	<u>800</u>
Net Current Activity	237	(218)	(835)	1,101	1,703	1,703
Fund Balance, Beginning of Year	<u>4,203</u>	<u>4,440</u>	<u>4,440</u>	<u>4,440</u>	<u>4,440</u>	<u>4,440</u>
Fund Balance, End of Year	<u>\$ 4,440</u>	<u>\$ 4,222</u>	<u>\$ 3,605</u>	<u>\$ 5,541</u>	<u>\$ 6,143</u>	<u>\$ 6,143</u>

Historic Preservation Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2014					
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 8	\$ 13	\$ 13	\$ 6	\$ 13	\$ 13
Charges for Services	240	200	200	341	341	341
Other Interfund Services	5	0	0	0	0	0
Total Revenues	<u>253</u>	<u>213</u>	<u>213</u>	<u>347</u>	<u>\$ 354</u>	<u>\$ 354</u>
Expenditures						
Supplies & Other Services	157	652	672	262	359	359
Total Expenditures	<u>157</u>	<u>652</u>	<u>672</u>	<u>262</u>	<u>359</u>	<u>359</u>
Net Current Activity	96	(439)	(459)	85	(5)	(5)
Fund Balance, Beginning of Year	<u>839</u>	<u>935</u>	<u>935</u>	<u>935</u>	<u>935</u>	<u>935</u>
Fund Balance, End of Year	<u>\$ 935</u>	<u>\$ 496</u>	<u>\$ 476</u>	<u>\$ 1,020</u>	<u>\$ 930</u>	<u>\$ 930</u>

Houston Emergency Center
For the period ended June 30, 2014
(amounts expressed in thousands)

		FY2014				
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 23,262	\$ 25,190	\$ 25,190	\$ 21,572	\$ 24,990	\$ 24,990
Total Revenues	<u>23,262</u>	<u>25,190</u>	<u>25,190</u>	<u>21,572</u>	<u>24,990</u>	<u>24,990</u>
Expenditures						
Maintenance and Operations	<u>22,384</u>	<u>25,190</u>	<u>25,415</u>	<u>23,588</u>	<u>25,415</u>	<u>25,415</u>
Total Expenditures	<u>22,384</u>	<u>25,190</u>	<u>25,415</u>	<u>23,588</u>	<u>25,415</u>	<u>25,415</u>
Net Current Activity	878	0	(225)	(2,016)	(425)	(425)
Fund Balance, Beginning of Year	<u>2,523</u>	<u>3,401</u>	<u>3,401</u>	<u>3,401</u>	<u>3,401</u>	<u>3,401</u>
Fund Balance, End of Year	<u>\$ 3,401</u>	<u>\$ 3,401</u>	<u>\$ 3,176</u>	<u>\$ 1,385</u>	<u>\$ 2,976</u>	<u>\$ 2,976</u>

Houston Transtar Center
For the period ended June 30, 2014
(amounts expressed in thousands)

		FY2014				
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Grant Awards	\$ 1,626	\$ 1,861	\$ 1,861	\$ 1,789	\$ 1,789	\$ 1,789
Other Service Charges	606	629	629	629	629	629
Misc. Revenue	(3)	0	0	1	1	1
Interest Income	<u>20</u>	<u>23</u>	<u>23</u>	<u>18</u>	<u>19</u>	<u>19</u>
Total Revenues	<u>2,249</u>	<u>2,513</u>	<u>2,513</u>	<u>2,437</u>	<u>2,438</u>	<u>2,438</u>
Expenditures						
Maintenance and Operations	<u>2,010</u>	<u>2,861</u>	<u>2,861</u>	<u>2,288</u>	<u>2,480</u>	<u>2,480</u>
Total Expenditures	<u>2,010</u>	<u>2,861</u>	<u>2,861</u>	<u>2,288</u>	<u>2,480</u>	<u>2,480</u>
Net Current Activity	239	(348)	(348)	149	(42)	(42)
Fund Balance, Beginning of Year	<u>2,047</u>	<u>2,286</u>	<u>2,286</u>	<u>2,286</u>	<u>2,286</u>	<u>2,286</u>
Fund Balance, End of Year	<u>\$ 2,286</u>	<u>\$ 1,938</u>	<u>\$ 1,938</u>	<u>\$ 2,435</u>	<u>\$ 2,244</u>	<u>\$ 2,244</u>

Juvenile Case Manager
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2014					
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,241	\$ 1,246	\$ 1,246	\$ 1,321	\$ 1,340	\$ 1,340
Total Revenues	<u>1,241</u>	<u>1,246</u>	<u>1,246</u>	<u>1,321</u>	<u>1,340</u>	<u>1,340</u>
Expenditures						
Personnel	1,066	1,308	1,247	1,200	1,210	1,210
Supplies	3	4	4	4	4	4
Other Services and Charges	48	95	156	166	178	178
Total Expenditures	<u>1,117</u>	<u>1,407</u>	<u>1,407</u>	<u>1,370</u>	<u>1,392</u>	<u>1,392</u>
Net Current Activity	124	(161)	(161)	(49)	(52)	(52)
Fund Balance, Beginning of Year	<u>1,627</u>	<u>1,751</u>	<u>1,751</u>	<u>1,751</u>	<u>1,751</u>	<u>1,751</u>
Fund Balance, End of Year	<u>\$ 1,751</u>	<u>\$ 1,590</u>	<u>\$ 1,590</u>	<u>\$ 1,702</u>	<u>\$ 1,699</u>	<u>\$ 1,699</u>

Laboratory Operations and Maintenance Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2014					
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 485	\$ 399	\$ 399	\$ 437	\$ 437	\$ 437
Total Revenues	<u>485</u>	<u>399</u>	<u>399</u>	<u>437</u>	<u>437</u>	<u>437</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	161	88	143	137	137	137
Other Services	315	505	450	415	433	433
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>476</u>	<u>593</u>	<u>593</u>	<u>552</u>	<u>570</u>	<u>570</u>
Net Current Activity	9	(194)	(194)	(115)	(133)	(133)
Fund Balance, Beginning of Year	<u>317</u>	<u>326</u>	<u>326</u>	<u>326</u>	<u>326</u>	<u>326</u>
Fund Balance, End of Year	<u>\$ 326</u>	<u>\$ 132</u>	<u>\$ 132</u>	<u>\$ 211</u>	<u>\$ 193</u>	<u>\$ 193</u>

Parking Management Special Revenue Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013	FY2014				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Parking Violations	\$ 10,443	\$ 10,022	\$ 10,022	\$ 10,030	\$ 10,030	\$ 10,030
Parking Fees	8,396	8,390	8,390	8,873	8,848	8,848
Permit Fees	308	312	312	346	346	346
Other Revenue	18	10	10	28	28	28
Interest Income	47	50	50	37	39	39
Total Revenues	<u>19,212</u>	<u>18,784</u>	<u>18,784</u>	<u>19,315</u>	<u>19,291</u>	<u>19,291</u>
Expenses						
Personnel	3,960	4,708	4,708	4,297	4,298	4,298
Supplies	724	583	535	457	476	476
Other Services	3,107	6,251	6,226	3,998	4,457	4,457
Capital Outlay	13	94	125	48	48	48
Non-Capital Outlay	12	220	262	244	245	245
Total Expenses	<u>7,816</u>	<u>11,856</u>	<u>11,856</u>	<u>9,045</u>	<u>9,524</u>	<u>9,524</u>
Net Current Activity	<u>11,396</u>	<u>6,928</u>	<u>6,928</u>	<u>10,270</u>	<u>9,767</u>	<u>9,767</u>
Other Financing Sources (Uses)						
Operating Transfers - In (Out)	(9,494)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
Transfers for Interest	(1,513)	(1,519)	(1,519)	(1,519)	(1,519)	(1,519)
Total Other Financing Sources (Use)	<u>(11,007)</u>	<u>(9,019)</u>	<u>(9,019)</u>	<u>(9,019)</u>	<u>(9,019)</u>	<u>(9,019)</u>
Net Current Activity	389	(2,091)	(2,091)	1,250	748	748
Fund Balance, Beginning of Year	<u>2,540</u>	<u>2,929</u>	<u>2,929</u>	<u>2,929</u>	<u>2,929</u>	<u>2,929</u>
Fund Balance, End of Year	<u>\$ 2,929</u>	<u>\$ 838</u>	<u>\$ 838</u>	<u>\$ 4,179</u>	<u>\$ 3,677</u>	<u>\$ 3,677</u>

Parks Golf Special Revenue Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013	FY2014				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 1,558	\$ 1,379	\$ 1,379	\$ 1,639	\$ 1,639	\$ 1,639
Rental of Property	1,014	1,141	1,141	911	911	911
Interest Income	6	5	5	6	7	7
Golf	3,407	3,566	3,566	3,137	3,327	3,327
Other	26	44	44	49	53	53
Total Revenues	<u>6,011</u>	<u>6,135</u>	<u>6,135</u>	<u>5,742</u>	<u>5,937</u>	<u>5,937</u>
Expenses						
Personnel	3,722	4,219	4,219	3,806	3,817	3,817
Supplies	716	951	914	849	977	977
Other Services	858	1,004	1,041	864	978	978
Total Expenses	<u>5,296</u>	<u>6,174</u>	<u>6,174</u>	<u>5,519</u>	<u>5,772</u>	<u>5,772</u>
Net Current Activity	715	(39)	(39)	223	165	165
Fund Balance, Beginning of Year	<u>369</u>	<u>1,084</u>	<u>1,084</u>	<u>1,084</u>	<u>1,084</u>	<u>1,084</u>
Fund Balance, End of Year	<u>\$ 1,084</u>	<u>\$ 1,045</u>	<u>\$ 1,045</u>	<u>\$ 1,307</u>	<u>\$ 1,249</u>	<u>\$ 1,249</u>

Parks Special Revenue Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

		FY2014				
	FY2013	Adopted	Current		Controller's	Finance
	Actual	Budget	Budget	YTD	Projection	Projection
Revenues						
Concessions	\$ 346	\$ 363	\$ 363	\$ 346	\$ 346	\$ 346
Facility Admissions/User Fees	70	62	62	72	72	72
Program Fees	465	483	483	315	315	315
Rental of Property	590	579	579	465	465	465
Licenses and Permits	463	202	202	292	293	293
Interest Income	51	70	70	41	41	41
Tennis	203	190	190	181	181	181
Other	114	78	78	638	638	638
Total Revenues	<u>2,302</u>	<u>2,027</u>	<u>2,027</u>	<u>2,350</u>	<u>2,351</u>	<u>2,351</u>
Expenses						
Personnel	464	517	517	467	468	468
Supplies	315	579	607	339	619	619
Other Services	480	1,156	1,116	598	1,104	1,104
Capital Purchases	0	0	9	0	9	9
Non-Capital Purchases	0	0	3	3	3	3
Total Expenses	<u>1,259</u>	<u>2,252</u>	<u>2,252</u>	<u>1,407</u>	<u>2,203</u>	<u>2,203</u>
Operating Transfers						
Operating Transfers (Out)	0	0	0	0	0	0
Total Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	1,043	(225)	(225)	943	148	148
Fund Balance, Beginning of Year	<u>4,866</u>	<u>5,909</u>	<u>5,909</u>	<u>5,909</u>	<u>5,909</u>	<u>5,909</u>
Fund Balance, End of Year	<u>\$ 5,909</u>	<u>\$ 5,684</u>	<u>\$ 5,684</u>	<u>\$ 6,852</u>	<u>\$ 6,057</u>	<u>\$ 6,057</u>

Police Special Services Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

		FY2014				
	FY2013	Adopted	Current		Controller's	Finance
	Actual	Budget	Budget	YTD	Projection	Projection
Revenues						
Police Fees	\$ 2,476	\$ 2,697	\$ 2,697	\$ 3,034	\$ 3,241	3,241
Interest Income	59	200	200	31	31	31
Other	910	915	915	2,458	2,459	2,459
Interfund Transfers	6,513	4,925	4,925	4,131	5,362	5,362
Total Revenues	<u>9,958</u>	<u>8,737</u>	<u>8,737</u>	<u>9,655</u>	<u>11,093</u>	<u>11,093</u>
Expenditures						
Personnel	7,298	7,741	7,741	7,563	7,563	7,563
Supplies	232	420	983	893	893	893
Other Services	900	2,802	1,436	1,378	1,385	1,385
Capital Purchases	78	0	1,854	1,786	1,786	1,786
Non-Capital Purchases	17	1,060	9	9	9	9
Total Expenditures	<u>8,525</u>	<u>12,023</u>	<u>12,023</u>	<u>11,628</u>	<u>11,636</u>	<u>11,636</u>
Net Current Activity	1,433	(3,286)	(3,286)	(1,974)	(543)	(543)
Fund Balance, Beginning of Year	<u>5,439</u>	<u>6,872</u>	<u>6,872</u>	<u>6,872</u>	<u>6,872</u>	<u>6,872</u>
Fund Balance, End of Year	<u>\$ 6,872</u>	<u>\$ 3,586</u>	<u>\$ 3,586</u>	<u>\$ 4,898</u>	<u>\$ 6,329</u>	<u>\$ 6,329</u>

Recycling Expansion Program Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013	FY2014				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 941	\$ 1,995	\$ 1,995	\$ 1,126	\$ 1,450	\$ 1,450
Interest Income	19	38	38	13	14	14
Miscellaneous	44	47	47	32	32	32
Interfund Transfers	0	0	0	0	0	0
Total Revenues	<u>1,004</u>	<u>2,080</u>	<u>2,080</u>	<u>1,171</u>	<u>1,496</u>	<u>1,496</u>
Expenditures						
Personnel	245	255	255	174	174	174
Supplies	1	134	134	4	130	130
Other Services	601	421	421	9	11	11
Capital/Non-Capital Purchases	7	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>854</u>	<u>810</u>	<u>810</u>	<u>187</u>	<u>315</u>	<u>315</u>
Operating Transfers						
Operating Transfers In	0	0	0	0	0	0
Operating Transfers (Out)	<u>(460)</u>	<u>(1,882)</u>	<u>(1,882)</u>	<u>852</u>	<u>(1,882)</u>	<u>(1,882)</u>
Total Operating Transfers	<u>(460)</u>	<u>(1,882)</u>	<u>(1,882)</u>	<u>852</u>	<u>(1,882)</u>	<u>(1,882)</u>
Net Current Activity	(310)	(612)	(612)	1,836	(701)	(701)
Fund Balance, Beginning of Year	<u>2,001</u>	<u>1,691</u>	<u>1,691</u>	<u>1,691</u>	<u>1,691</u>	<u>1,691</u>
Fund Balance, End of Year	\$ 1,691	\$ 1,079	\$ 1,079	\$ 3,527	\$ 990	\$ 990

Special Waste Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

		FY2014				
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 2,463	\$ 2,588	\$ 2,588	\$ 2,774	\$ 2,774	\$ 2,774
Total Revenues	<u>2,463</u>	<u>2,588</u>	<u>2,588</u>	<u>2,774</u>	<u>2,774</u>	<u>2,774</u>
Expenditures						
Personnel	1,946	2,090	2,090	2,316	2,317	2,317
Supplies	34	80	84	36	45	45
Other Services	66	949	1,963	116	173	173
Non-Capital Purchases	25	185	266	122	164	164
Capital Purchases	0	1,576	476	59	65	65
Total Expenditures	<u>2,071</u>	<u>4,880</u>	<u>4,879</u>	<u>2,649</u>	<u>2,764</u>	<u>2,764</u>
Net Current Activity	392	(2,292)	(2,291)	125	10	10
Fund Balance, Beginning of Year	<u>2,940</u>	<u>3,332</u>	<u>3,332</u>	<u>3,332</u>	<u>3,332</u>	<u>3,332</u>
Fund Balance, End of Year	\$ 3,332	\$ 1,040	\$ 1,041	\$ 3,457	\$ 3,342	\$ 3,342

Supplemental Environmental Protection
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2014					
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 85	\$ 102	\$ 102	\$ 115	\$ 115	\$ 115
Interest Income	1	2	2	1	1	1
Total Revenues	<u>86</u>	<u>104</u>	<u>104</u>	<u>116</u>	<u>116</u>	<u>116</u>
Expenditures						
Supplies	52	49	92	26	26	26
Personnel Services	0	0	0	10	10	10
Other Services	18	41	41	3	3	3
Capital Purchases	0	110	67	0	0	0
Non-Capital Purchases	6	0	0	0	0	0
Total Expenditures	<u>76</u>	<u>200</u>	<u>200</u>	<u>39</u>	<u>39</u>	<u>39</u>
Net Current Activity	10	(96)	(96)	77	77	77
Fund Balance, Beginning of Year	<u>121</u>	<u>131</u>	<u>131</u>	<u>131</u>	<u>131</u>	<u>131</u>
Fund Balance, End of Year	\$ <u>131</u>	\$ <u>35</u>	\$ <u>35</u>	\$ <u>208</u>	\$ <u>208</u>	\$ <u>208</u>

Swimming Pool Safety Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2014					
	FY2013 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 985	\$ 975	\$ 975	\$ 1,125	\$ 1,126	\$ 1,126
Total Revenues	<u>985</u>	<u>975</u>	<u>975</u>	<u>1,125</u>	<u>1,126</u>	<u>1,126</u>
Expenditures						
Personnel	655	730	730	760	761	761
Supplies	15	26	26	11	12	12
Other Services	40	158	158	21	31	31
Non-Capital Purchases	1	2	2	1	1	1
Capital Purchases	0	12	12	0	0	0
Total Expenditures	<u>711</u>	<u>928</u>	<u>928</u>	<u>793</u>	<u>805</u>	<u>805</u>
Net Current Activity	274	47	47	332	321	321
Fund Balance, Beginning of Year	<u>187</u>	<u>461</u>	<u>461</u>	<u>461</u>	<u>461</u>	<u>461</u>
Fund Balance, End of Year	\$ <u>461</u>	\$ <u>508</u>	\$ <u>508</u>	\$ <u>793</u>	\$ <u>782</u>	\$ <u>782</u>

Technology Fee Fund
For the period ended June 30, 2014
(amounts expressed in thousands)

	FY2013 Actual	Adopted Budget	Current Budget	FY2014 YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Court Fines	\$ 1,164	\$ 1,205	\$ 1,205	\$ 1,355	\$ 1,372	\$ 1,372
Interest Income	5	6	6	3	3	3
Total Revenues	<u>1,169</u>	<u>1,211</u>	<u>1,211</u>	<u>1,358</u>	<u>1,375</u>	<u>1,375</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	1,045	1,010	972	923	970	970
Equipment	0	0	0	0	0	0
Debt Service	350	350	350	350	350	350
Capital Purchases	0	0	38	38	38	38
Total Expenditures	<u>1,395</u>	<u>1,360</u>	<u>1,360</u>	<u>1,311</u>	<u>1,358</u>	<u>1,358</u>
Net Current Activity	(226)	(149)	(149)	47	17	17
Fund Balance, Beginning of Year	<u>335</u>	<u>109</u>	<u>109</u>	<u>109</u>	<u>109</u>	<u>109</u>
Fund Balance, End of Year	<u>\$ 109</u>	<u>\$ (40)</u>	<u>\$ (40)</u>	<u>\$ 156</u>	<u>\$ 126</u>	<u>\$ 126</u>

City of Houston, Texas
Commercial Paper Issued and Available
For the period ended June 30, 2014
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY14	Draws Month	Refunded FY14	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<u>Voter Authorized 2001 & 2006 Election</u>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	20.00	0.00	0.00	19.90	105.10
Series H-2	0.00	0.00	0.00	90.20	9.80
Series J	35.00	10.00	0.00	90.00	35.00
<u>Non-Voter Authorized</u>					
Series E1-Equipment & Capital	25.00	5.00	22.55	22.55	77.45
Series E2- Equipment & Capital	30.00	10.00	4.30	44.30	25.70
Series E2- Metro Street Projects	0.00	0.00	2.70	25.70	4.30
Series K-1	0.00	0.00	0.00	100.00	0.00
Series K-2	0.00	0.00	0.00	100.00	0.00
Total General Obligation	110.00	25.00	29.55	567.65	257.35
Combined Utility System					
Series B-1	0.00	0.00	0.00	100.00	0.00
Series B-2	55.00	0.00	0.00	20.00	55.00
Series B-3	25.00	0.00	0.00	50.00	25.00
Series B-4	100.00	0.00	0.00	0.00	100.00
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
Total Combined Utility System	180.00	0.00	0.00	520.00	180.00
Airport System					
Series A&B	1.20	0.00	0.00	148.80	1.20
Total Airport System	1.20	0.00	0.00	148.80	1.20
Convention & Entertainment					
Series A	0.00	0.00	0.00	33.00	42.00
Total Convention and Entertainment	0.00	0.00	0.00	33.00	42.00
Totals	\$291.20	\$25.00	\$29.55	\$1,269.45	\$480.55

City of Houston, Texas
Total Outstanding Debt
For the period ended June 30, 2014
(amounts expressed in thousands)

	June 30, 2014	June 30, 2013
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	2,422,445	2,561,515
Commercial Paper Notes ^(b)	257,350	176,900
Pension Obligations	601,430	607,775
Certificates of Obligations	18,660	11,870
Subtotal	3,299,885	3,358,060
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,600,910	5,751,435
Combined Utility System Commercial Paper Notes ^(c)	180,000	0
Water and Sewer System Revenue Bonds ^(d)	279,811	282,753
Contract Revenue Obligations - CWA	98,900	112,320
Airport System		
Airport System Sr. Lien Bonds ^(e)	449,660	449,660
Airport System Subordinate Lien	1,766,285	1,818,055
Airport System Sr. Lien Commercial Paper Notes ^(f)	1,200	0
Airport System Inferior Lien Contracts ^(g)	23,075	28,115
Airport Special Facilities Revenue Bonds ^(h)	666,900	670,520
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ⁽ⁱ⁾	563,596	575,621
Hotel Occupancy Tax And Parking Revenue Commercial Paper ^(j)	42,000	42,000
Subtotal	9,672,337	9,730,479
Total Debt Payable by the City	\$12,972,222	\$13,088,539

(a) In Nov 2001 voters authorized \$776 million in tax bonds. In Nov 2006 voters authorized \$625million in tax bonds.
In Nov 2012 voters authorized an additional \$410 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: \$100 million and K2: \$100 million.

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

(d) Includes \$ 80 million accreted value of capital appreciation bonds at this date and \$71.8 million last year.

(e) The Houston Airport System issued Senior Lien Revenue bonds on August 20, 2009.

(f) City Council has authorized \$150 million of Airport Senior Lien Commercial Paper Notes Series A and B.

(g) Under a sublease agreement, the Houston Airport System has agreed to make sublease payments that include the debt service payments on the Series 1997A Special Facilities Bonds that financed the Automated People Mover ("APM") at George Bush Airport. These sublease payments constitute Inferior Lien Obligations under the Airport bond ordinances.

(h) All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues. Does not include \$23.1 million for Series 1997A Special Facilities Bonds. See footnote (g).

(i) Includes \$126.4 million accreted value of capital appreciation bonds at this date and \$112.3 million last year.

(j) The City has authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Commercial Paper.

City of Houston, Texas
Voter-Authorized Obligations
For the period ended June 30, 2014
(amounts expressed in thousands)

<u>Purposes</u>	<u>Voter Authorized</u>	<u>Approved by City Council for Issuance as Commercial Paper Notes</u>	<u>Commercial Paper Issued ^(a)</u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
November 2001 Election					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 473,000	\$ 1,000	\$ 1,000
Parks and Recreation	80,000	80,000	80,000	0	0
Police and Fire Departments	82,000	82,000	82,000	0	0
Permanent and General Improvements ^(b)	80,000	80,000	80,000	0	0
Public Libraries	40,000	40,000	40,000	0	0
Low Income Housing	20,000	20,000	13,185	6,815	6,815
Total	\$ 776,000	\$ 776,000	\$ 768,185	\$ 7,815	\$ 7,815
November 2006 Election					
Streets, Bridges, Traffic Control	\$ 320,000	\$ 219,950	\$ 76,560	\$ 143,390	\$ 243,440
Parks and Recreation	55,000	55,000	50,000	5,000	5,000
Public Safety	135,000	135,000	98,055	36,945	36,945
Permanent and General Improvements ^(b)	60,000	60,000	53,450	6,550	6,550
Public Libraries	37,000	37,000	37,000	0	0
Low Income Housing	18,000	13,633	1,000	12,633	17,000
Total	\$ 625,000	\$ 520,583	\$ 316,065	\$ 204,518	\$ 308,935
November 2012 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	24,190	0	24,190	166,000
Public Safety	144,000	21,793	0	21,793	144,000
Permanent and General Improvements ^(b)	57,000	18,843	550	18,293	56,450
Public Libraries	28,000	8,195	1,350	6,845	26,650
Low Income Housing	15,000	0	0	0	15,000
Total	\$ 410,000	\$ 73,021	\$ 1,900	\$ 71,121	\$ 408,100
Combined Total (2001, 2006, 2012 Elections)	\$ 1,811,000	\$ 1,369,604	\$ 1,086,150	\$ 283,454	\$ 724,850

(a) As of June 30, 2014

(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"), 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.

CITY OF HOUSTON

RETIREE MEDICAL UNFUNDED ACCRUED LIABILITIES

6/30/2014
(amount expressed in millions)

	<u>Date of Most Recent Valuation or Estimate</u>	<u>Present Value of Benefits ⁽²⁾</u>	<u>Unfunded Accrued Liabilities</u>	<u>Annual OPEB Cost ⁽⁴⁾</u>
Entry Age Normal ⁽¹⁾	6/30/2012	\$3,001.2	\$2,089.8 ⁽³⁾	\$214.0

Note (1) Entry Age Normal is a cost method used to identify the value of benefits for the fiscal year 2012
Present Value of Benefits is a measure of total liability at the date of valuation
Both medical and life benefits are included.

Note (2) Total present value of all expected future benefits based on actuarial assumptions
and reflects new plan provisions effective 05/01/2013.

Note (3) Based on Aon Consulting's updated estimate to reflects new plan provisions effective 05/01/2013.

Note (4) The Annual OPEB (Other Post Employment Benefits) Cost is the actuarial calculated annual amount the City should
contribute to fund the unfunded accrued liabilities over 30 years remaining average expected working life.
The City currently funds on a "pay as you go" basis. The City has paid \$38.6 million current fiscal year to date.
For FY2013 the City paid \$34.9 million for the retiree health insurance costs.

CITY OF HOUSTON

PENSION FUND PAYMENTS AND UNFUNDED LIABILITY SUMMARY

6/30/2014

PAYMENTS

(amount expressed in thousands)

	FY2013	City Payment Rate	Employee Payment Rate	FY 2014	
				Adopted Budget	Year to Date Actual
Firefighters Plan					
General Fd. & Other Fds.	\$ 61,966	23.9%	9.00%	\$ 61,592	\$ 63,631
Total Firefighters Plan	61,966			61,592	63,631
Police Plan					
General Fd. & Other Fds.	84,500	Note 1	9.00% / 10.25%	103,000	
Pension Bonds	0			0	103,000
Total Police Plan	84,500			103,000	103,000
Municipal Plan					
General Fund	47,555	Note 2	5% / None	50,892	53,183
Other Funds	65,672	Note 2	5% / None	74,613	76,532
Total Municipal Plan	113,227			125,505	129,715
Total All Three Plans	<u>\$259,693</u>			<u>\$290,097</u>	<u>\$296,346</u>

UNFUNDED ACCRUED LIABILITY AND FUNDED STATUS

	Date of Most Recent Valuation or Estimate	Unfunded Accrued Liability (\$ millions)	Assets as % of Liabilities
Firefighters Plan	7/1/2013	532.6	86.6%
Police Plan	7/1/2013	939.0	81.3%
Municipal Plan	7/1/2013	1,746.9	57.7%

Note 1: City contribution based on Meet and Confer Agreement with Houston Police Officers Pension System

(Agreement Between Houston Police Officers' Pension System and City of Houston,

Article II - Change in Member Contributions, September 18, 2004). The City committed to pay the flat amount of \$84.5 million in FY13.

Note 2: City contribution based on Meet and Confer Agreement with Houston Municipal Employees Pension System

(Fourth Amendment, June 27, 2007, Change in Member Contributions: effective January 1, 2008, new hires do not contribute).

The City committed to the greater of \$108.5M or 21.36% of payroll FY13.

FY2014 FULL TIME EQUIVALENT (FTE) REPORT **(1 FTE Equals 2,088 Hours per year)**

	FY2013 Actual	FY2014 Budget	FY2014 (1) June	FY2014 (1) YTD AVG.	Overtime FY2013 Actual	Overtime FY2014 Budget	Overtime (1) FY2014 YTD
ENTERPRISE FUNDS							
Aviation	1,279.5	1,360.0	1,270.3	1,272.5	60.0	50.0	90.7
PW & E - Combined Utility System	2,079.4	2,261.4	2,046.7	2,055.2	158.1	135.4	165.6
TOTAL ENTERPRISE FUNDS	3,358.9	3,621.4	3,317.0	3,327.7	218.1	185.4	256.3
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	239.6	208.4	200.5	200.7	0.7	1.1	0.8
City Secretary	10.7	12.0	10.5	10.7	0.0	0.0	0.0
Controller's Office	64.9	67.1	63.8	65.3	0.0	0.0	0.0
Council Office	77.7	83.2	78.8	74.6	0.0	0.0	0.0
Finance Department	60.4	112.4	118.0	107.8	0.0	0.0	0.0
Fire Department	117.0	127.0	115.0	116.6	0.4	0.5	0.5
General Services	187.3	194.1	201.7	193.5	6.3	6.4	7.6
Health & Human Services	466.6	484.2	568.5	557.4	4.1	0.0	7.6
Housing & Community Development	2.0	2.0	2.0	2.0	0.0	0.0	0.0
Human Resources	34.4	33.0	30.9	31.1	0.0	0.0	0.0
Information Technology	142.2	155.2	164.2	153.6	2.1	1.7	2.7
Legal	116.4	120.6	119.2	119.7	0.0	0.0	0.0
Library	405.2	484.7	475.4	474.1	0.0	0.0	0.0
Mayor's Office	55.8	59.0	58.7	57.6	0.5	0.2	0.9
Municipal Courts Department	268.6	293.3	295.3	291.5	0.2	0.1	0.1
Neighborhoods	103.3	113.4	101.6	102.8	1.1	0.7	0.7
Office of Business Opportunity	25.1	27.7	28.0	26.4	0.0	0.0	0.0
Parks & Recreation	635.4	695.0	776.0	658.2	9.0	2.7	12.1
Planning & Development	75.2	79.8	75.0	76.1	0.0	0.0	0.0
Police Department	1,160.0	1,127.8	1,130.9	1,125.0	32.2	25.0	32.8
Public Works and Engineering	14.6	15.0	13.5	13.4	0.1	0.1	0.2
Solid Waste Management	442.1	441.2	432.5	433.1	28.9	29.6	25.8
SUBTOTAL MUNICIPAL	4,704.5	4,936.1	5,060.0	4,891.2	85.6	68.1	91.8
GENERAL FUND CADETS							
Fire Department	26.7	143.0	107.0	123.0	0.0	0.0	0.0
Police Department	120.7	102.9	94.0	88.1	0.0	0.0	0.0
SUBTOTAL CADETS	147.4	245.9	201.0	211.1	0.0	0.0	0.0

FY2014 FULL TIME EQUIVALENT (FTE) REPORT (1 FTE Equals 2,088 Hours per year)

	FY2013 Actual	FY2014 Budget	FY2014 (1) June	FY2014 (1) YTD AVG.	Overtime FY2013 Actual	Overtime FY2014 Budget	Overtime (1) FY2014 YTD
GENERAL FUND CLASSIFIED							
Fire Department	3,768.1	3,741.1	3,796.0 (4)	3,704.2 (4)	258.6	227.6	277.0
Police Department	5,196.1	5,172.0	5,137.2	5,143.8	100.3 (2)	95.6 (2)	146.6
SUBTOTAL CLASSIFIED	8,964.2	8,913.1	8,933.2	8,848.0	358.9	323.2	423.6
TOTAL GENERAL FUND	13,816.1	14,095.1	14,194.2	13,950.3	444.5	391.3	515.4
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	158.7	174.1	154.5	158.8	0.8	1.0	1.1
Finance Department	8.2	24.7	24.5	15.5	0.1	0.1	0.0
Fleet Management	257.6	300.9	351.3	311.4	10.1	9.1	14.5
General Services	58.9	60.0	64.4	61.3	0.1	0.8	0.0
Health & Human Services	513.2	146.8	606.0	590.6	2.3	0.7	1.5
Housing & Community Development	159.0	0.0	157.0	161.6	0.0	0.0	0.2
Houston Emergency Center	228.5	242.3	231.5	234.0	14.0	10.4	9.8
Human Resources	200.2	234.6	222.4	213.9	0.6	0.1	1.0
Information Technology	45.5	57.2	57.6	53.7	0.1	0.0	0.0
Legal	47.5	56.9	57.9	53.2	0.0	0.0	0.0
Library	48.2	5.0	20.1	23.4	0.0	0.0	0.0
Mayor's Office	28.5	17.5	27.9	26.8	0.0	0.2	0.2
Municipal Courts Department	35.0	20.0	21.0	18.1	0.0	0.0	0.0
Neighborhoods	50.0	0.0	47.3	47.9	1.1	0.0	0.9
Office of Business Opportunity	2.0	2.0	2.0	2.0	0.0	0.0	0.0
Parks & Recreation	88.1	91.0	110.0	88.1	3.9	4.4	5.1
Planning	11.9	17.5	8.9	11.6	0.0	0.0	0.0
Police Department - Cadet	29.8	0.0	0.0	26.8	0.0	0.0	0.0
Police Department - Classified	18.2	101.0	144.2	162.0	3.0	109.2	6.6
Police Department - Municipal	12.6	102.2	119.2	127.5	1.0 (2)	1.8	2.5
Public Works and Engineering	1,671.5	1,820.0	1,612.8	1,655.9	104.3	84.6	106.3
Solid Waste Management	2.9	3.0	3.0	2.1	0.0	0.0	0.0
TOTAL GRANTS & SPECIAL FUNDS	3,676.0	3,476.7	4,043.5	4,046.2	141.4	222.4	149.7
CITY-WIDE TOTAL	20,851.0	21,193.2	21,554.7	21,324.2	804.0	799.1	921.4

(1) YTD numbers measure the periods 07/01/2013 through 6/30/2014.

(2) Includes overtime hours from grants and special funds except Auto Dealers

(3) FY2014 Budget does not include Grant FTEs.

(4) Fire department FTEs do not include classified employees on phasedown.

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 Field. 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 six major entertainment centers and City-owned parking garages: Jesse H. Jones Hall, Bayou Place, Houston Center for The Arts, Gus S. Wortham Center, George R. Brown Convention Center, Tranquility Park garage and Civic Center 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.

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)

The Long Term Disability (LTD) Plan is a self-insured program accounted for as an internal service fund. Established in 1985 and revised in 1996 as part of the Income Protection Plan (IPP) (renamed the Compensable Sick Leave Plan (CSL) in October 1996), the plan provides paid long-term sick leave for City employees.

Property and Casualty Fund (1004)

The Property and Casualty Fund was established to monitor the financial requirements of the Property and Risk Management Programs. This activity is primarily self-funded. The revenue is generated from assessed premiums to the other funds. These premiums are based upon projected expenditures. All risk to the City's assets (except Workers Compensation, Life, Health Benefits, and Long Term Disability) fall within the scope of this fund.

Workers' Compensation Fund (1011)

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 Fund (2200)

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

Building Inspection 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.

Building (Court) Security Fund (2206)

This Fund was established in FY1997 and is administered by the Municipal Courts Department. This fund includes all security related contractual expenditures and additional security enhancements for the courts. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. 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, procedures, and personnel are present at all court facilities.

Cable TV 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 in the Cable Television Special Fund. 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 comes from an assessment of Municipal Court fee's on non-criminal municipal violations and a portion of each vehicle registration authorized by Harris County. The Police Department administers this fund.

Contractors Responsibility (2424)

The Contractors Responsibility Fund was created for the Pay or Play Program (POP), which is administered by the Office of Business Opportunity. The Pay or Play program is designated to foster the health care options for the citizens of Houston and Harris County area, create a level playing field for contractors bidding on City of Houston projects and defray the cost of the local uninsured workforce.

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.

Digital Automated Red Light Enforcement Program Fund (2212)

This fund tracks the financial and accounting balances from all penalties and fees collected and all costs associated with the operation and enforcement of the photographic traffic monitoring system. While no new tickets will be issued, this fund remains open while the City collects outstanding penalties and fees and pays the fund's expenses. This fund is administered by the Finance Department.

Digital Houston Fund (2422)

This fund is used by the City of Houston to build a citywide wireless broadband Wi-Fi mesh network that will provide affordable high-speed internet access for residents and visitors to Houston; thus creating a digital future for Houstonians through a digital literacy effort in support of achieving Houston's educational workforce and educational goals. This fund is administered by the Library Department.

Essential Public Health Services (2010)

The Essential Public Health Services 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. This fund will capture the costs and reimbursement of the expenses for the projects. The expected reimbursements are for costs that are incurred for the expansion of health and human services.

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)

Health Special Revenue Fund contains several revenue generating activities that are supported by ordinances, including the following: Consumer Foods Technology Fee, Ambulance Permit Fee, Vital Statics, Geriatric Dental Program, and donated fund for community activities or special events coordinated by Children and Family Services Division and Community Health Services Division.

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 into one state of the art facility. This fund is administered by the Houston Emergency Center.

Houston TranStar Center Fund (2402)

Houston TranStar Center, formerly known as the Greater Houston Transportation & Emergency Management Center, was built through a cooperative effort among the City of Houston, Harris County, Metropolitan Transit Authority (METRO) and the Texas Department of Transportation (TxDOT). The center houses personnel responsible for and/or involved with transportation and emergency management planning and operations in the Houston/Harris County area. Funding for the center is received from each member agency and is prorated based on occupancy and use of center facilities.

Juvenile Case Manager Fund (2211)

This Fund was established in FY2009 and is administered by the Municipal Courts Department. This fund includes expenditures for the salary, benefits, and operational costs related to the Juvenile Case Manager staff. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The mission of the Juvenile Case Manager Fee 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 students and families, and to limit a juvenile's exposure to the criminal justice system.

Laboratory Operation and Maintenance Fund (2008)

The Laboratory Operations and Maintenance Fund is designated for the retention of all revenues from laboratory fees. All laboratory fees charged and revenues collected are to defray the costs associated with the purchase, maintenance, operation, and utilization of City Laboratories, including but not limited to, infrastructure, equipment, supplies, software, and hardware systems, and with performing public health surveillance tests.

Parking Management Fund (8700)

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 Fund (2104)

This fund was created to receive all City revenues derived from all City-owned golf facilities, whether operated by the City or private entities, including all related concessions fees, to be used exclusively for the maintenance, operating and improvements of any or all such golf courses.

Parks Special Revenue Fund (2100)

This fund is used to account for revenues and certain expenditures related to operations of the City's municipal golf courses and youth programs. This fund is administered by the Parks and Recreation 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 HPD facilities. The Police Department administers this fund.

Recycling Expansion Program 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 Fund (2423)

The Health and Human Services Special Waste Fund pertains to fees issuance of permits or registration certificate. The Fats, Oil, and Grease (FOG) section is responsible for the permitting of all special waste generators, transporters and biological pretreaters in the City of Houston. The goal of the FOG program is to prevent the infiltration of fats, oils, and grease into the sanitary sewer, and to assure that the City's infrastructure and the health of the citizens are protected.

Supplemental Environmental Protection Fund (2404)

This fund is for the advancement of the goals of clean air and water and to enhance the community environment impacted by criminal environmental violators. This fund is administered by the Police 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 Health and Human Services Department.

Technology Fee Fund (2207)

This Fund was established in FY2001 and is administered by the Municipal Courts Department. This fund includes expenditures for hardware/software maintenance and support, and debt repayment for the court's current case management system (ICMS). The final debt service payment is planned for FY14. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The purpose of the fund is to finance technological enhancements for the Municipal Courts and maintain systems to operate in an efficient manner.