

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: January 30, 2015

Subject: December 2014
Financial Report

Attached is the Monthly Financial Report for the period ending December 31, 2014.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$176.8 million for FY2015. This is \$19.8 million lower than the projection of the Finance Department. The difference is due to a \$19.8 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$28 million above the City's target of holding 7.5% of total expenditures, excluding debt service, in reserve.

We have increased our revenue projection \$6.6 million from last month's projection. Our projection for Property Taxes increased \$1.4 million from higher taxable values, net of higher TIRZ payments. Sales Tax increased \$2.6 million, recognizing higher receipts in January, earned in November. We have also increased our projection for Other Taxes \$500,000, for continued higher Mixed Beverage receipts. Charges for Services has increased \$917,000 for continued higher Ambulance fee receipts. Finally, we increased our projection for Sale of Capital Assets \$928,000 for higher sales of streets/easements than expected.

The major differences are in six categories:

- (1) Property Taxes are \$3.4 million lower as Controller's Office is using a lower ending Taxable Values projection than Finance.
- (2) Industrial Assessments are \$1 million lower as Controller's Office is using a lower valuation and collection rate than Finance.
- (3) Sales Tax is \$4.2 million lower, as Controller's Office is using Dr. Gilmer's April 2014 growth estimate of 3.3%, and adjusting to actual as monthly receipts are determined.
- (4) Charges for Services are \$5.4 million lower, primarily from lower Ambulance collections projections by Controller's.
- (5) Municipal Courts Fines and Forfeits are \$1.8 million lower, primarily from lower trending of moving violation receipts by Controller's.
- (6) Miscellaneous/Other is \$1.7 million lower, as Controller's Office is projecting lower one-time revenue receipts.

Expenditure projections were decreased \$10.6 million from last month's projection. Most departments' projections were reduced for savings in personnel (\$8.1 million) and savings in health benefits (\$5.7 million). In addition to these decreases, the projection for ARA increased \$461,000 for the Chapter 46 Vehicles-For-Hire program. General Services was increased \$300,000 for a city-wide space utilization study. Solid Waste was increased \$346,000 for additional personnel. General Government was increased \$11.4 million, primarily for a transfer from Debt Service to cover a higher transfer to Dedicated Drainage and Street Renewal Fund (\$8.4 million), and increased funding for Forensic LGC (\$2.2 million).

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

ENTERPRISE FUNDS

In the Combined Utility System Operating Fund, our projection for Operating Revenues decreased \$15.3 million continued lower water consumption. Operating Expenses were also decreased \$5.1 million for lower personnel costs, chemical costs, and project costs. Non-operating Revenues increased \$10.2 million mainly for higher Impact Fee revenues, from continued development.

Our projection in the Convention & Entertainment Operating Fund for Non-Operating Revenues increased \$1.2 million to reflect an additional sale of land (Houston Center for the Arts).

Finally, our projection for Dedicated Drainage & Street Renewal Fund revenues was increased \$8.8 million for higher transfers from the General Fund, while expenses were decreased \$1.1 million for savings in personnel.

We are currently projecting no material changes in the Aviation Operating Fund and Stormwater Fund this month.

COMMERCIAL PAPER AND BONDS

The City's practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure. As of December 31, 2014, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	2.70%
Combined Utility System	0.00%
Aviation	14.39%
Convention and Entertainment	18.91%

Respectfully submitted,



Ronald C. Green
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
December 31, 2014

I. Combined Utility System Swaps

A. Combined Utility System Synthetic Fixed Rate Swap

On September 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 September 10, 2004, the original date of issuance of the Bonds. The termination date is May 15, 2034.

Receipts and Payments. For the six months ended December 31, 2014, the City earned \$1,522,225 in swap revenue for these swaps and paid \$131,010 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 \$181.5 million on December 31, 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	\$ (98,185,309)	Baa1 /A /A
JP Morgan Chase	150,000,000	(41,683,426)	Aa3/ A+/A+
UBS AG	150,000,000	(41,683,426)	A2 /A /A
	<u>\$ 653,325,000</u>	<u>\$ (181,552,161)</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 six months ended December 31, 2014 the swap generated positive cash flow with the average variable rate paid on the underlying tax-exempt bonds at 0.04%, or 0.42% lower than the average 0.46% 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 six months ended December 31, 2014, the City earned \$135,950 swap revenue for its 2012C swap and paid \$54,865 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, reduced by swap receipts was 4.3%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$71.1 million on December 31, 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 six months ended December 31, 2014, the average variable rate paid on the underlying tax-exempt bonds, excluding the fixed credit spread component, was 0.05%, 0.06% lower than the average 0.11% 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
P.O. Box 1562
Houston, Texas 77251-1562

T. 832-393-9051
F. 832-393-9116
www.houstontx.gov

To: Mayor Annise D. Parker
City Council Members

Date: January 30, 2015

Subject: 6+6 Financial Report

Attached is the 6+6 Financial Report for the period ending December 31, 2014. Fiscal Year 2015 projections are based on six months of actual results and six months of projections.

General Fund

We are currently projecting ending fund balance of \$196.7 million, which is \$19.1 million higher than last month and 9.9% of expenditures less debt service.

The projection for Revenues and Other Sources increased by \$8.5 million from last month due to the following forecast changes:

- Property Tax increased by \$4.8 million due to higher taxable value than anticipated,
- Charges for Services increased by \$1.7 million mainly due to Platting Fees being higher than anticipated,
- Licenses and Permits increased by \$595,000 mainly due to code amendment on Chapter 46 (Vehicles for Hire) resulting in higher permitting activities,
- Miscellaneous/Other revenue increased by \$615,000 mainly due to higher than anticipated in recoveries and refunds for Standby Fees,
- Sale of Capital Assets increased by \$928,000 due to increased land sales.

The projection for Expenditures and Other Uses decreased by \$10.6 million from last month mainly due to the following:

- \$8.1 million decrease in various departments due to personnel savings initiatives such as delays in hiring and positions eliminated,
- \$5.7 million decrease in various departments due to lower health benefits costs,
- \$461,000 increase in Administration and Regulatory Affairs for costs associated with Chapter 46 (Vehicles for Hire) Ordinance 2014-754,

- \$346,000 increase in Solid Waste Management for increased personnel,
- \$300,000 increase in General Services for a citywide space utilization study,
- \$2.2 million increase in General Government to reflect potential additional funding for the Houston Forensic Services Local Government Corporation,
- Budget transfer from Debt Services to General Government in the amount of \$8.4 million to reflect higher captured revenue transfer to Dedicated Drainage and Street Renewal Fund as a result of debt refunding savings as well as a higher taxable value than anticipated.

Enterprise, Special Revenue and Other Funds

We are projecting no change in Enterprise Funds, Special Revenue Funds and all other funds from the 5+7 Report, with the exception of the following:

Combined Utility System

Operating Revenues decreased by \$15.3 million due to decreased water consumption. Operating Expenditures decreased by \$5.1 million due to delays in filling vacant positions, lower chemical costs, and lower than anticipated project costs.

Non-Operating Revenues increased by \$10.2 million to reflect land sales and higher Impact Fee Revenues as a result of continuing robust development.

Convention & Entertainment

Non-Operating Revenues increased by \$1.2 million due to the sale of Houston Center for the Arts.

Dedicated Drainage & Street Renewal Fund

Revenues increased by \$8.8 million mainly due to higher captured revenue transfer from General Fund. Expenditures decreased by \$1.1 million mainly due to delays in filling vacant positions.

Health Benefits Fund

Revenues decreased by \$9.4 million to reflect refunds of health benefits contributions as a result of lower projected claims. This is in compliance with Governmental Accounting Standards Board (GASB) guidance.

Building Inspection Fund

Revenues increased by \$7.1 million primarily due to increased permit activity. Expenditures decreased by \$498,000 primarily due to delays in filling vacant positions.

Forensic Transition Special Fund

Revenues and Expenditures decreased by \$1 million due to personnel savings.

Parks Special Revenue Fund

Expenditures increased by \$817,000 due to increase in land and ground maintenance to reflect the agreement for Cooperative Purchasing with Harris County Department of Education (Ordinance # 2014-1140).

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

Sincerely,



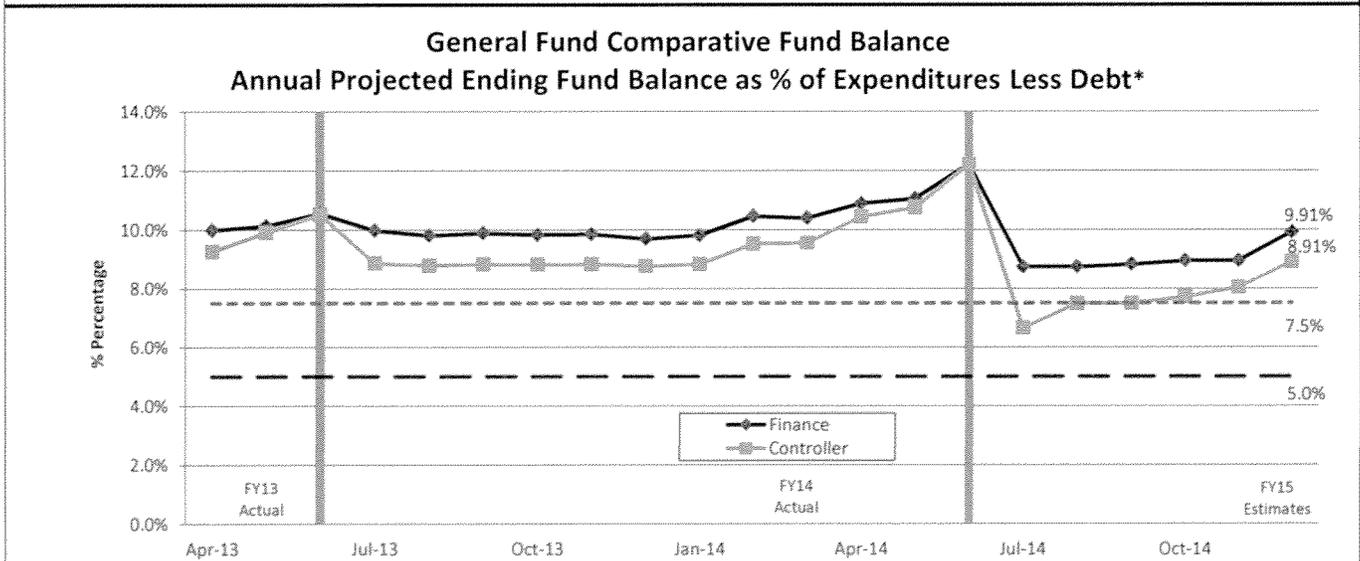
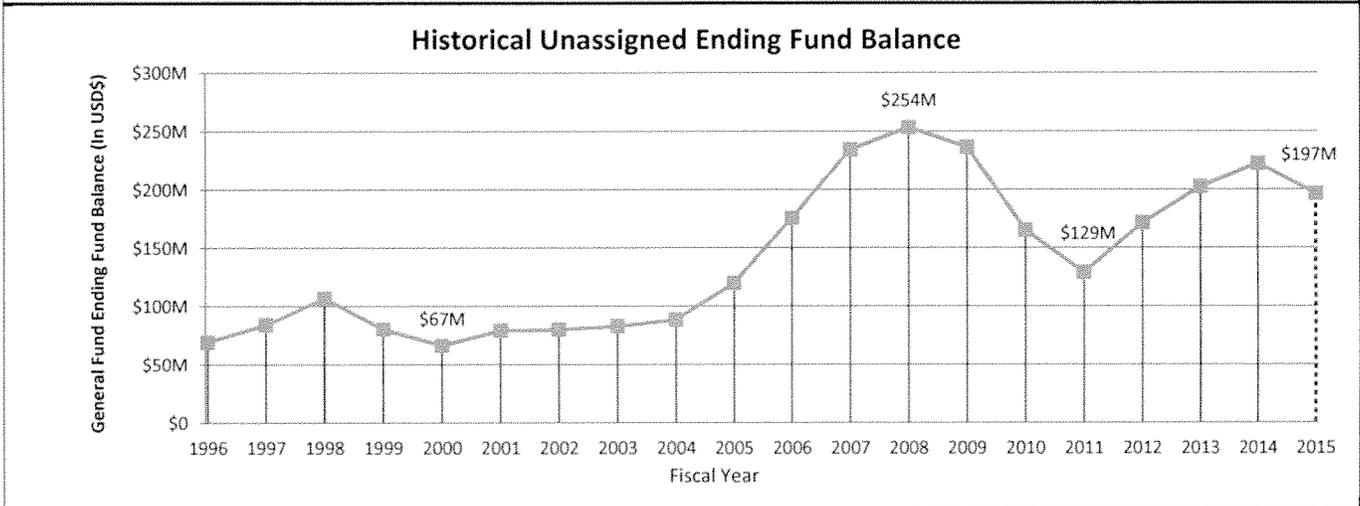
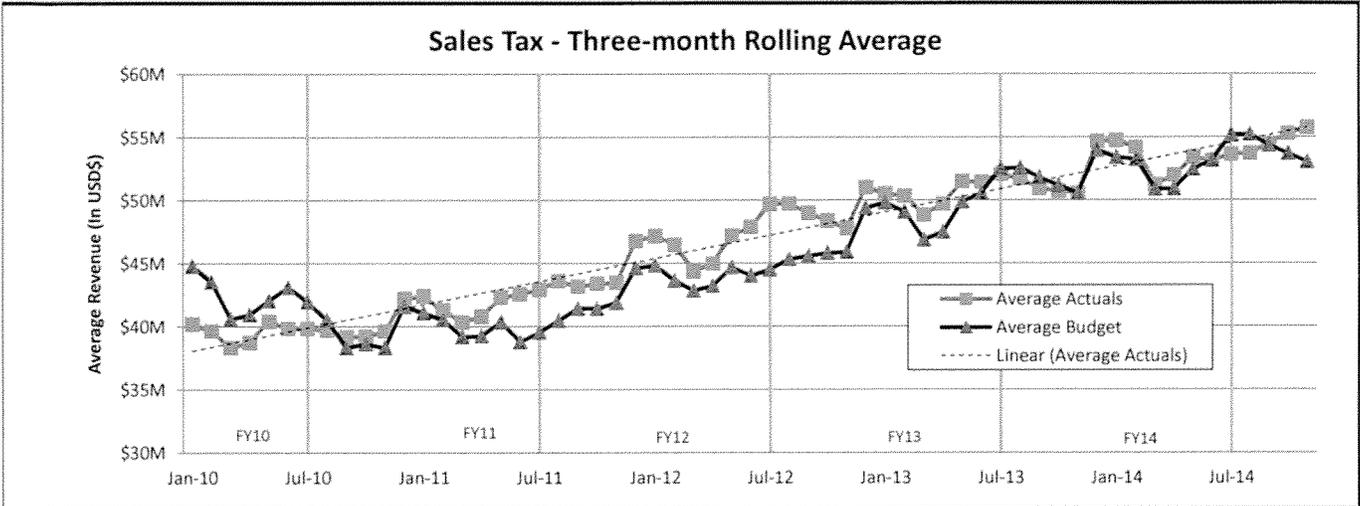
Kelly Dowe

Director



General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance



*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 December 31, 2014
(amounts expressed in thousands)

Actual YTD
 Current Budget

FY2015								
	FY2014 Actual	Current Budget	Controller's Projection	Finance Projection	Actual YTD	Controller - Finance Variance		
Revenues								
General Property Taxes	976,240	1,067,338	1,068,780	1,072,174	263,097	(3,394)		
Industrial Assessments	16,534	15,000	15,000	16,000	105	(1,000)		
Sales Tax	629,441	666,968	662,726	666,968	340,492	(4,242)		
Other Taxes	14,056	14,168	14,150	14,168	3,756	(18)		
Electric Franchise	101,054	100,670	100,670	100,672	49,981	(2)		
Telephone Franchise	43,913	42,225	41,625	42,225	21,486	(600)		
Gas Franchise	16,493	14,538	14,538	14,538	7,269	-		
Other Franchise	28,529	27,665	27,913	28,832	14,415	(919)		
Licenses and Permits	35,757	34,504	35,001	35,417	17,181	(416)		
Intergovernmental	20,897	21,619	21,619	21,619	5,404	-		
Charges for Services	56,059	53,070	53,054	58,499	32,346	(5,445)		
Direct Interfund Services	43,257	48,453	48,403	48,403	23,195	-		
Indirect Interfund Services	18,558	23,725	23,725	23,725	11,784	-		
Municipal Courts Fines and Forfeits	30,493	31,308	27,000	28,843	12,157	(1,843)		
Other Fines and Forfeits	4,683	4,673	4,333	4,596	2,131	(263)		
Interest	2,407	2,401	2,350	2,401	856	(51)		
Miscellaneous/Other	15,432	9,170	8,141	9,792	3,178	(1,651)		
Total Revenues	2,053,803	2,177,495	2,169,028	2,188,872	808,833	(19,844)		
Expenditures								
Administration & Regulatory Affairs	25,069	29,593	29,800	29,800	18,846	-		
City Council	6,208	11,958	11,958	11,958	3,266	-		
City Secretary	755	905	893	893	408	-		
Controller	8,134	8,634	8,590	8,590	3,959	-		
Finance	16,388	19,399	19,372	19,372	9,569	-		
Fire	452,316	506,798	505,219	505,219	252,091	-		
General Services	49,874	41,130	41,466	41,466	17,719	-		
Health and Human Services	52,985	57,012	57,304	57,304	27,811	-		
Housing and Community Development	1,285	667	662	662	355	-		
Houston Emergency Center	12,171	12,386	12,386	12,386	6,193	-		
Human Resources	3,300	3,600	3,590	3,590	1,562	-		
Information Technology	23,696	24,040	23,565	23,565	10,756	-		
Legal	14,931	16,492	16,018	16,018	7,555	-		
Library	37,906	39,978	39,384	39,384	18,913	-		
Mayor's Office	7,073	8,042	8,001	8,001	4,445	-		
Municipal Courts	24,617	28,076	27,929	27,929	12,778	-		
Neighborhoods	11,154	12,210	12,151	12,151	5,553	-		
Office of Business Opportunity	2,550	2,913	2,895	2,895	1,415	-		
Parks and Recreation	65,876	70,176	69,402	69,402	32,645	-		
Planning and Development	7,505	8,406	7,937	7,937	3,601	-		
Police	723,066	758,826	750,157	750,157	369,658	-		
Public Works and Engineering	33,891	34,118	34,100	34,100	15,938	-		
Solid Waste Management	73,556	73,691	73,932	73,932	34,635	-		
Total Departmental Expenditures	1,654,306	1,769,050	1,756,711	1,756,711	859,669	-		
General Government	167,281	216,544	227,108	227,108	67,888	-		
Total Expenditures Other Than Debt	1,821,587	1,985,594	1,983,819	1,983,819	927,557	-		
Debt Service Transfer	243,813	273,000	264,569	264,569	-	-		
Total Expenditures and Other Uses	2,065,400	2,258,594	2,248,388	2,248,388	927,557	-		
Net Current Activity	(11,597)	(81,099)	(79,360)	(59,516)	(118,724)	(19,844)		
Other Financing Sources (Uses)								
Proceeds from Notes	-	-	-	-	-	-		
Transfers from Other Funds	26,639	30,139	30,139	30,139	15,126	(0)		
Sale of Capital Assets	1,017	2,500	3,428	3,428	3,110	0		
Total Other Financing Sources (Uses)	27,656	32,639	33,567	33,567	18,237	0		
Fund Balances								
Fund Balance - Beginning of Year	202,839	222,621	222,621	222,621	222,621	-		
Changes to Designated Fund Balance*	2,720	-	-	-	-	-		
Budgeted Increase/(Decrease) in Fund Balance	16,059	(48,460)	(48,460)	(48,460)	(100,488)	-		
Change in Inventory/Prepaid Items/Imprest Cash	1,003	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	2,667	22,511	-	(19,844)		
Fund Balance, End of Year***	222,621	174,161	176,828	196,672	122,133	(19,844)		

*The total designation for the Rainy Day Fund is currently \$20M.

**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 \$148,786 based on current projections. Ordinance 2003-474 requires a 5% fund balance of expenditures less Debt Service. The City will be \$28,042 above 7.5% based on the Controllers Projections for FY2015.

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

Aviation Operating Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Landing Area	\$ 88,342	\$ 96,698	\$ 96,698	\$ 48,823	\$ 95,698	\$ 95,698
Bldg and Ground Area	186,505	203,106	203,106	100,266	203,106	203,106
Parking and Concession	172,701	169,612	169,612	92,712	172,800	172,800
Other	4,559	4,019	4,019	2,159	4,019	4,019
Total Operating Revenues	<u>452,107</u>	<u>473,435</u>	<u>473,435</u>	<u>243,960</u>	<u>475,623</u>	<u>475,623</u>
Operating Expenses						
Personnel	108,520	114,927	114,927	51,272	106,188	106,188
Supplies	8,822	9,457	9,444	3,827	9,595	9,595
Services	149,957	171,892	177,853	72,891	171,109	171,109
Non-Capital Outlay	1,338	2,087	2,302	267	2,377	2,377
Total Operating Expenses	<u>268,637</u>	<u>298,364</u>	<u>304,526</u>	<u>128,257</u>	<u>289,269</u>	<u>289,269</u>
Operating Income (Loss)	<u>183,470</u>	<u>175,071</u>	<u>168,909</u>	<u>115,703</u>	<u>186,354</u>	<u>186,354</u>
Non-Operating Revenues (Expenses)						
Interest Income	5,498	5,269	5,269	3,017	5,269	5,269
Other	3,219	3,990	3,990	3,245	5,914	5,914
Total Non-Operating Rev (Exp)	<u>8,717</u>	<u>9,259</u>	<u>9,259</u>	<u>6,262</u>	<u>11,183</u>	<u>11,183</u>
Income (Loss) Before Operating Transfers	<u>192,187</u>	<u>184,330</u>	<u>178,168</u>	<u>121,965</u>	<u>197,537</u>	<u>197,537</u>
Operating Transfers						
Interfund Transfer - Oper Reserve	3,236	2,000	2,000	1,027	2,000	2,000
Debt Service Principal	46,516	54,219	54,219	27,109	54,219	54,219
Debt Service Interest	51,567	55,819	55,819	19,859	54,194	54,194
Capital Improvement	92,747	72,292	66,130	8,049	87,124	87,124
Total Operating Transfers	<u>194,066</u>	<u>184,330</u>	<u>178,168</u>	<u>56,044</u>	<u>197,537</u>	<u>197,537</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>(1,879)</u>	\$ <u>0</u>	\$ <u>(0)</u>	<u>65,921</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 December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				Finance Projection
		Adopted Budget	Current Budget	YTD	Controllers Projection	
Operating Revenues						
Facility Rentals	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380
Parking	9,744	8,904	8,904	5,316	8,904	8,904
Contract Cleaning	0	0	0	0	0	0
Total Operating Revenues	<u>11,124</u>	<u>10,284</u>	<u>10,284</u>	<u>6,696</u>	<u>10,284</u>	<u>10,284</u>
Operating Expenses						
Personnel	603	204	204	88	204	204
Supplies	0	0	0	0	0	0
Services	596	163	163	36	163	163
Total Operating Expenses	<u>1,199</u>	<u>367</u>	<u>367</u>	<u>124</u>	<u>367</u>	<u>367</u>
Operating Income (Loss)	<u>9,925</u>	<u>9,917</u>	<u>9,917</u>	<u>6,572</u>	<u>9,917</u>	<u>9,917</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	88,416	89,750	89,750	46,249	89,750	89,750
Delinquent	1,703	1,300	1,300	588	1,300	1,300
Net Hotel Occupancy Tax	<u>90,119</u>	<u>91,050</u>	<u>91,050</u>	<u>46,837</u>	<u>91,050</u>	<u>91,050</u>
Interest Income	(8,559)	240	240	142	240	240
Capital Outlay	0	0	0	0	0	0
Other Interest	(333)	(1,060)	(1,060)	(292)	(1,060)	(1,060)
Other	292	292	292	1,530	1,530	1,530
Total Non-Operating Rev (Exp)	<u>81,519</u>	<u>90,522</u>	<u>90,522</u>	<u>48,217</u>	<u>91,760</u>	<u>91,760</u>
Income (Loss) Before Operating Transfers	<u>91,444</u>	<u>100,439</u>	<u>100,439</u>	<u>54,789</u>	<u>101,677</u>	<u>101,677</u>
Operating Transfers						
Transfers for Interest	4,386	5,775	5,775	1,825	5,775	5,775
Transfers for Principal	17,719	16,031	16,031	8,212	16,031	16,031
Transfer to Component Unit	71,991	76,925	76,925	41,787	76,925	76,925
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>95,476</u>	<u>100,111</u>	<u>100,111</u>	<u>53,204</u>	<u>100,111</u>	<u>100,111</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ (4,032)</u>	<u>\$ 328</u>	<u>\$ 328</u>	<u>\$ 1,585</u>	<u>\$ 1,566</u>	<u>\$ 1,566</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 December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Water Sales	\$ 499,912	\$ 510,712	\$ 510,712	\$ 261,822	\$ 501,260	\$ 501,260
Sewer Sales	441,300	449,414	449,414	225,103	438,562	438,562
Penalties	9,456	16,000	16,000	3,385	16,000	16,000
Other	10,650	10,310	10,310	5,364	10,310	10,310
Total Operating Revenues	<u>961,318</u>	<u>986,436</u>	<u>986,436</u>	<u>495,674</u>	<u>966,132</u>	<u>966,132</u>
Operating Expenses						
Personnel	157,463	176,418	176,418	81,857	169,524	169,524
Supplies	40,200	45,653	45,038	19,420	43,594	43,594
Electricity and Gas	47,224	51,123	51,123	24,852	51,123	51,123
Contracts & Other Payments	137,687	153,301	154,061	53,992	153,517	153,517
Non-Capital Equipment	2,562	4,371	4,376	1,094	4,436	4,436
Total Operating Expenses	<u>385,136</u>	<u>430,866</u>	<u>431,016</u>	<u>181,215</u>	<u>422,194</u>	<u>422,194</u>
Operating Income (Loss)	<u>576,182</u>	<u>555,570</u>	<u>555,420</u>	<u>314,459</u>	<u>543,938</u>	<u>543,938</u>
Non-Operating Revenues (Expenses)						
Interest Income	4,956	5,519	5,519	2,640	5,519	5,519
Sale of Property, Mains and Scrap	2,713	400	400	1,260	1,260	1,260
Other	6,449	14,441	14,441	8,920	15,879	15,879
Impact Fees	27,238	21,000	21,000	15,279	33,908	33,908
CWA & TRA Contracts (P & I)	(18,875)	(18,064)	(18,064)	(16,841)	(18,064)	(18,064)
Total Non-Operating Rev (Exp)	<u>22,481</u>	<u>23,296</u>	<u>23,296</u>	<u>11,258</u>	<u>38,502</u>	<u>38,502</u>
Income (Loss) Before Operating Transfers	<u>598,663</u>	<u>578,866</u>	<u>578,716</u>	<u>325,717</u>	<u>582,440</u>	<u>582,440</u>
Operating Transfers						
Debt Service Transfer	395,911	428,210	428,210	234,378	428,210	428,210
Interfund Transfer	784	0	0	0	0	0
Transfer to PIB - Water & Sewer	13,094	12,039	12,039	1,337	12,039	12,039
Transfer to Capital Project Fund	110,000	65,000	65,000	65,000	65,000	65,000
Pension Liability Interest	4,705	4,732	4,732	626	4,732	4,732
Equipment Acquisition	17,046	25,593	25,443	6,074	25,601	25,601
Transfer to Stormwater	27,564	42,002	42,002	9,580	42,002	42,002
Total Operating Transfers	<u>569,104</u>	<u>577,576</u>	<u>577,426</u>	<u>316,995</u>	<u>577,584</u>	<u>577,584</u>
Net Current Activity						
Operating Fund Only	<u>\$ 29,559</u>	<u>\$ 1,290</u>	<u>\$ 1,290</u>	<u>\$ 8,722</u>	<u>\$ 4,856</u>	<u>\$ 4,856</u>

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 December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Drainage Charge Revenue ⁽¹⁾	\$ 106,663	\$ 105,927	\$ 105,927	\$ 57,184	\$ 105,927	\$ 105,927
Interfund Drainage Fee	6,875	6,878	6,878	3,430	6,878	6,878
Charges for Services	603	1,307	1,307	129	896	896
Licenses & Permits	1,780	1,143	1,143	1,106	2,211	2,211
Street Milling and Sales Earnings	800	950	950	405	950	950
Metro Intergovernmental Revenue	56,103	57,082	57,082	16,747	57,082	57,082
Operating Recoveries & Refunds	38	250	250	0	250	250
Miscellaneous/Other	61	93	93	23	93	93
Total Revenues	<u>172,923</u>	<u>173,630</u>	<u>173,630</u>	<u>79,024</u>	<u>174,287</u>	<u>174,287</u>
Expenditures						
Personnel	30,539	35,274	35,274	15,757	33,385	33,385
Supplies	10,250	14,283	14,243	5,067	14,005	14,005
Other Services	15,597	21,313	21,385	6,604	21,727	21,727
Capital Outlay	3,226	5,201	5,169	400	5,129	5,129
Total Expenditures	<u>59,612</u>	<u>76,071</u>	<u>76,071</u>	<u>27,828</u>	<u>74,246</u>	<u>74,246</u>
Net Current Activity	113,311	97,559	97,559	51,196	100,041	100,041
Other Financing Sources (Uses)						
Interest Income	589	500	500	281	500	500
Transfer In - General Fund ⁽²⁾	22,110	32,500	32,500	0	40,931	40,931
Transfer Out - Commercial Paper Agent Fees	(762)	(800)	(800)	(274)	(800)	(800)
Transfer Out - Capital Projects	(126,542)	(131,000)	(162,347)	(57,181)	(162,347)	(162,347)
Transfer Out - Special Revenue	(23,897)	(14,012)	(14,012)	(14,012)	(14,012)	(14,012)
Total Other Financing Sources (Uses)	<u>(128,502)</u>	<u>(112,812)</u>	<u>(144,159)</u>	<u>(71,186)</u>	<u>(135,728)</u>	<u>(135,728)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(15,191)	(15,253)	(46,600)	(19,990)	(35,687)	(35,687)
Fund Balance, Beginning of Year	93,801	78,610	78,610	78,610	78,610	78,610
Fund Balance, End of Year	<u>\$ 78,610</u>	<u>\$ 63,357</u>	<u>\$ 32,010</u>	<u>\$ 58,620</u>	<u>\$ 42,923</u>	<u>\$ 42,923</u>

Note:

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

	FY2015		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund (\$0.118 of City's Ad Valorem Tax Levy)	\$ 192,158	\$ 199,501	\$ 0
Less Street & Drainage Debt Service (General Fund)	(159,658)	(158,570)	0
Captured Revenues ⁽²⁾ (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>32,500</u>	<u>40,931</u>	<u>0</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 December 31, 2014) is \$3.330 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 December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Interfund Services	\$ 0	\$ 88	\$ 88	\$ 0	\$ 78	\$ 78
Miscellaneous	113	30	30	40	50	50
Total Revenues	<u>113</u>	<u>118</u>	<u>118</u>	<u>40</u>	<u>128</u>	<u>128</u>
Expenditures						
Personnel	20,141	21,786	21,786	9,625	21,556	21,556
Supplies	2,180	2,506	2,506	889	2,506	2,506
Other Services	15,815	12,799	12,799	4,549	13,029	13,029
Capital Outlay	2,711	3,606	3,606	643	3,606	3,606
Total Expenditures	<u>40,847</u>	<u>40,697</u>	<u>40,697</u>	<u>15,706</u>	<u>40,697</u>	<u>40,697</u>
Net Current Activity	(40,734)	(40,579)	(40,579)	(15,666)	(40,569)	(40,569)
Other Financing Sources (Uses)						
Interest Income	69	60	60	26	50	50
Transfers In - CUS	27,564	42,002	42,002	9,580	42,002	42,002
Transfers In - DD&SRF	23,897	14,012	14,012	14,012	14,012	14,012
Transfer Out - Pension Liability Interest	(685)	(688)	(688)	(279)	(688)	(688)
Transfer Out - Capital Projects	0	0	0	0	0	0
Discretionary Debt - Drainage	(13,109)	(14,807)	(14,807)	(5,046)	(14,807)	(14,807)
Total Other Financing Sources (Uses)	<u>37,736</u>	<u>40,579</u>	<u>40,579</u>	<u>18,293</u>	<u>40,569</u>	<u>40,569</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(2,998)	0	0	2,627	0	0
Fund Balance, Beginning of Year	<u>5,000</u>	<u>2,002</u>	<u>2,002</u>	<u>2,002</u>	<u>2,002</u>	<u>2,002</u>
Fund Balance, End of Year	<u>\$ 2,002</u>	<u>\$ 2,002</u>	<u>\$ 2,002</u>	<u>\$ 4,629</u>	<u>\$ 2,002</u>	<u>\$ 2,002</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 December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
City Medical Plans	\$ 314,151	\$ 321,757	\$ 321,757	\$ 162,746	\$ 315,439	\$ 315,439
City Dental Plans	9,874	10,278	10,278	5,083	10,278	10,278
City Life Insurance Plans	5,488	5,808	5,808	2,815	5,808	5,808
Vision	2,346	2,363	2,363	1,311	2,363	2,363
Health Flexible Spending Account	2,914	2,950	2,950	1,641	2,950	2,950
Dependent Care Reimbursement	301	265	265	166	265	265
Operating Revenues	<u>335,074</u>	<u>343,421</u>	<u>343,421</u>	<u>173,762</u>	<u>337,103</u>	<u>337,103</u>
Operating Expenses						
Medicare Advantage	20,757	24,366	24,058	11,739	23,521	23,521
City Medical Plan Claims - Cigna	270,981	290,606	290,608	136,578	283,147	283,147
City Dental Plan Claims	9,874	10,278	10,278	5,083	10,278	10,278
Vision	2,346	2,363	2,363	1,311	2,363	2,363
City Life Insurance Plans	5,488	5,808	5,808	2,815	5,808	5,808
Administrative Costs	6,330	7,163	7,469	3,300	7,098	7,098
Health Flexible Spending Account	2,914	2,950	2,950	1,641	2,950	2,950
Dependent Care	301	265	265	166	265	265
Operating Expenses	<u>318,991</u>	<u>343,799</u>	<u>343,799</u>	<u>162,633</u>	<u>335,430</u>	<u>335,430</u>
Operating Income (Loss)	16,083	(378)	(378)	11,129	1,673	1,673
Non-Operating Revenues (Expenses)						
Interest Income	378	405	405	243	405	405
Prior Year Expense Recovery	147	0	0	0	0	0
Miscellaneous Revenue	4,135	0	0	5	5	5
Medicare Part D - Subsidy	30	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>4,690</u>	<u>405</u>	<u>405</u>	<u>248</u>	<u>410</u>	<u>410</u>
Net Income (Loss)	20,773	27	27	11,377	2,083	2,083
Net Assets, Beginning of Year	9,316	30,089	30,089	30,089	30,089	30,089
Net Assets, End of Year	<u>\$ 30,089</u>	<u>\$ 30,116</u>	<u>\$ 30,116</u>	<u>\$ 41,466</u>	<u>\$ 32,172</u>	<u>\$ 32,172</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 December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Contributions	\$ 1,257	\$ 1,270	\$ 1,270	\$ 638	\$ 1,270	\$ 1,270
GASB 10 Operating Transfer	0	0	0	0	0	0
Operating Revenues	<u>1,257</u>	<u>1,270</u>	<u>1,270</u>	<u>638</u>	<u>1,270</u>	<u>1,270</u>
Operating Expenses						
Management Consulting Services	22	70	70	0	70	70
Claims Payment Services	110	165	165	20	165	165
Employee Medical Claims	174	1,316	1,316	552	1,316	1,316
Maintenance and Operating	0	0	0	0	0	0
Interfund Transfer	0	0	0	0	0	0
Operating Expenses	<u>306</u>	<u>1,551</u>	<u>1,551</u>	<u>572</u>	<u>1,551</u>	<u>1,551</u>
Operating Income (Loss)	951	(281)	(281)	66	(281)	(281)
Non-Operating Revenues (Expenses)						
Interest Income	63	62	62	34	62	62
Transfers to General Fund	0	0	0	0	0	0
Prior Year Expense Recovery	0	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>63</u>	<u>62</u>	<u>62</u>	<u>34</u>	<u>62</u>	<u>62</u>
Residual Equity Transfer	0	0	0	0	0	0
Net Income (Loss)	1,014	(219)	(219)	100	(219)	(219)
Net Assets, Beginning of Year	<u>444</u>	<u>1,458</u>	<u>1,458</u>	<u>1,458</u>	<u>1,458</u>	<u>1,458</u>
Net Assets, End of Year	<u>\$ 1,458</u>	<u>\$ 1,239</u>	<u>\$ 1,239</u>	<u>\$ 1,558</u>	<u>\$ 1,239</u>	<u>\$ 1,239</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 December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Interfund Legal Services	\$ 25,499	\$ 37,551	\$ 37,551	\$ 9,428	\$ 37,551	\$ 37,551
Operating Revenues	<u>25,499</u>	<u>37,551</u>	<u>37,551</u>	<u>9,428</u>	<u>37,551</u>	<u>37,551</u>
Operating Expenses						
Personnel	7,358	8,206	8,206	4,136	8,206	8,206
Supplies	122	156	156	26	156	156
Services:						
Insurance Fees/Adm.	11,865	14,284	14,284	307	14,284	14,284
Claims and Judgments	2,896	12,724	11,124	7,108	12,190	12,190
Other Services	3,237	2,181	3,781	1,000	2,715	2,715
Capital Outlay	27	0	0	0	0	0
Operating Expenses	<u>25,505</u>	<u>37,551</u>	<u>37,551</u>	<u>12,576</u>	<u>37,551</u>	<u>37,551</u>
Operating Income (Loss)	(6)	(0)	(0)	(3,148)	0	0
Nonoperating Revenues (Expenses)						
Interest Income	0	0	0	1	1	1
Nonoperating Revenues (Expenses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
Net Income (Loss)	(6)	(0)	(0)	(3,147)	1	1
Net Assets, Beginning of Year	77	71	71	71	71	71
Net Assets, End of Year	\$ <u>71</u>	\$ <u>71</u>	\$ <u>71</u>	\$ <u>(3,076)</u>	\$ <u>72</u>	\$ <u>72</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 December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Contributions	\$ 23,805	\$ 26,170	\$ 26,170	\$ 10,993	\$ 26,170	\$ 26,170
Operating Revenues	<u>23,805</u>	<u>26,170</u>	<u>26,170</u>	<u>10,993</u>	<u>26,170</u>	<u>26,170</u>
Operating Expenses						
Personnel	2,543	3,343	3,343	1,523	3,329	3,329
Supplies	47	74	74	15	75	75
Current Year Claims	20,769	22,255	22,255	8,530	22,255	22,255
Services	488	495	495	113	509	509
Capital Outlay	0	0	0	0	0	0
Non-Capital Outlay	2	10	10	4	10	10
Operating Expenses	<u>23,849</u>	<u>26,177</u>	<u>26,177</u>	<u>10,185</u>	<u>26,177</u>	<u>26,177</u>
Operating Income (Loss)	(44)	(7)	(7)	808	(7)	(7)
Non-Operating Revenues (Expenses)						
Interest Income	22	7	7	6	7	7
Prior Year Recoveries	0	0	0	0	0	0
Other	22	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>44</u>	<u>7</u>	<u>7</u>	<u>6</u>	<u>7</u>	<u>7</u>
Net Income (Loss)	0	0	0	814	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 814</u>	<u>\$ 0</u>	<u>\$ 0</u>

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 December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 8,829	\$ 7,750	\$ 7,750	\$ 3,612	\$ 7,750	\$ 7,750
Interest Income	46	49	49	28	49	49
Total Revenues	<u>8,875</u>	<u>7,799</u>	<u>7,799</u>	<u>3,640</u>	<u>7,799</u>	<u>7,799</u>
Expenditures						
Personnel	2,871	3,200	3,200	858	3,200	3,200
Supplies	3,956	1,473	2,851	1,624	2,852	2,851
Other Services	1,462	1,847	1,759	586	1,758	1,759
Capital Purchases	250	0	267	44	267	267
Non-Capital Purchases	127	5,080	3,523	2	3,523	3,523
Total Expenditures	<u>8,666</u>	<u>11,600</u>	<u>11,600</u>	<u>3,114</u>	<u>11,600</u>	<u>11,600</u>
Net Current Activity	209	(3,801)	(3,801)	526	(3,801)	(3,801)
Fund Balance, Beginning of Year	<u>6,500</u>	<u>6,709</u>	<u>6,709</u>	<u>6,709</u>	<u>6,709</u>	<u>6,709</u>
Fund Balance, End of Year	<u>\$ 6,709</u>	<u>\$ 2,908</u>	<u>\$ 2,908</u>	<u>\$ 7,235</u>	<u>\$ 2,908</u>	<u>\$ 2,908</u>

Auto Dealers
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	\$ 2,911	\$ 2,565	\$ 2,565	1,054	\$ 2,565	\$ 2,565
Vehicle Storage Notification	251	245	245	143	245	245
Vehicle Auction Fees	230	220	220	101	220	220
Interest Income	31	32	32	17	32	32
Other	3,635	4,001	4,001	1,674	4,001	4,001
Total Revenues	<u>7,058</u>	<u>7,063</u>	<u>7,063</u>	<u>2,990</u>	<u>7,063</u>	<u>7,063</u>
Expenditures						
Personnel	3,416	3,638	3,638	1,831	3,638	3,638
Supplies	190	496	629	307	629	629
Other Services	1,276	1,974	1,702	689	1,701	1,702
Capital Purchases	42	1,230	1,370	71	1,370	1,370
Non-Capital Purchases		0	0	0		0
Debt Service & Other Uses		0	0	0	0	0
Total Expenditures	<u>4,924</u>	<u>7,338</u>	<u>7,338</u>	<u>2,898</u>	<u>7,338</u>	<u>7,338</u>
Other Financing Sources (Uses)						
Transfers Out	(1,533)	(1,500)	(1,500)	(645)	(1,500)	(1,500)
Total Other Financing Sources (Uses)	<u>(1,533)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>(645)</u>	<u>(1,500)</u>	<u>(1,500)</u>
Net Current Activity	601	(1,775)	(1,775)	(554)	(1,775)	(1,775)
Fund Balance, Beginning of Year	<u>3,760</u>	<u>4,361</u>	<u>4,361</u>	<u>4,361</u>	<u>4,361</u>	<u>4,361</u>
Fund Balance, End of Year	<u>\$ 4,361</u>	<u>\$ 2,586</u>	<u>\$ 2,586</u>	<u>\$ 3,807</u>	<u>\$ 2,587</u>	<u>\$ 2,587</u>

BARC Special Revenue Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Licenses & Fees	\$ 1,225	\$ 1,181	\$ 1,181	\$ 630	\$ 1,180	\$ 1,180
Interest	34	42	42	35	42	42
Animal Adoption	213	205	205	108	205	205
Contributions	272	90	90	121	90	90
Other Revenue	2	0	0	1	1	1
Total Revenues	<u>1,746</u>	<u>1,518</u>	<u>1,518</u>	<u>896</u>	<u>1,518</u>	<u>1,518</u>
Expenditures						
Personnel	5,663	7,773	7,773	3,162	7,773	7,773
Supplies	1,217	1,488	1,481	655	1,481	1,481
Other Services	1,478	2,605	2,612	958	2,612	2,612
Capital Outlay	70	300	278	7	278	278
Non-Capital Outlay	2	47	69	53	69	69
Total Expenditures	<u>8,430</u>	<u>12,213</u>	<u>12,213</u>	<u>4,834</u>	<u>12,213</u>	<u>12,213</u>
Net Current Activity	<u>(6,684)</u>	<u>(10,696)</u>	<u>(10,696)</u>	<u>(3,938)</u>	<u>(10,695)</u>	<u>(10,695)</u>
Other Financing Sources (Uses)						
Operating Transfers - In	7,176	10,090	10,090	10,090	10,090	10,090
Total Other Financing Sources (Uses)	<u>7,176</u>	<u>10,090</u>	<u>10,090</u>	<u>10,090</u>	<u>10,090</u>	<u>10,090</u>
Net Current Activity	492	(605)	(605)	6,152	(605)	(605)
Fund Balance, Beginning of Year	<u>783</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>
Fund Balance, End of Year	<u>\$ 1,275</u>	<u>\$ 670</u>	<u>\$ 670</u>	<u>\$ 7,427</u>	<u>\$ 670</u>	<u>\$ 670</u>

Bayou Greenway 2020 Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	0	0	777	388	777	777
Other Revenue	0	0	0	1,500	1,500	1,500
Interest	0	0	0	5	7	7
Total Revenues	<u>0</u>	<u>0</u>	<u>777</u>	<u>1,893</u>	<u>2,284</u>	<u>2,284</u>
Expenditures						
Personnel	0	0	656	193	656	656
Supplies	0	0	46	5	46	46
Other Services	0	0	75	10	1,575	1,575
Capital Outlay	0	0	0	0	0	0
Non-Capital Outlay	0	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>777</u>	<u>208</u>	<u>2,277</u>	<u>2,277</u>
Net Current Activity	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,685</u>	<u>7</u>	<u>7</u>
Fund Balance, Beginning of Year	<u>0</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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,685</u>	<u>\$ 7</u>	<u>\$ 7</u>

Building Inspection Special Revenue Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Permits and Licenses	\$ 58,089	\$ 54,190	\$ 54,190	\$ 33,865	\$ 60,985	\$ 60,985
Charges for Services	15,643	14,707	14,707	7,567	14,968	14,968
Other	1,820	2,206	2,206	1,041	2,161	2,161
Interest Income	185	171	171	135	220	220
Total Revenues	75,737	71,274	71,274	42,608	78,334	78,334
Expenditures						
Personnel	42,079	52,095	52,095	23,560	49,879	49,879
Supplies	922	1,303	1,303	398	1,302	1,302
Other Services	10,944	16,112	17,112	4,953	16,257	16,257
Capital Outlay	2,155	5,461	5,060	350	5,461	5,461
Non-Capital Outlay	806	1,078	479	124	1,079	1,079
Total Expenditures	56,906	76,049	76,049	29,385	73,978	73,978
Other Financing Sources (Uses)						
Operating Transfers Out	(6,824)	(962)	(962)	(393)	(962)	(962)
Total Other Financing Sources (Uses)	(6,824)	(962)	(962)	(393)	(962)	(962)
Net Current Activity	12,007	(5,737)	(5,737)	12,830	3,394	3,394
Fund Balance, Beginning of Year	15,167	27,174	27,174	27,174	27,174	27,174
Fund Balance, End of Year	\$ 27,174	\$ 21,437	\$ 21,437	\$ 40,004	\$ 30,568	\$ 30,568

Building (Court) Security Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 829	\$ 866	\$ 866	\$ 316	\$ 755	\$ 755
Total Revenues	829	866	866	316	755	755
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	0	100	100	0	64	64
Other Services	773	769	769	298	769	769
Equipment	0	0	0	0	0	0
Total Expenditures	773	869	869	298	833	833
Net Current Activity	56	(3)	(3)	18	(78)	(78)
Fund Balance, Beginning of Year	22	78	78	78	78	78
Fund Balance, End of Year	\$ 78	\$ 75	\$ 75	\$ 96	\$ 0	\$ 0

Cable TV
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 4,289	\$ 4,254	\$ 4,254	\$ 1,124	\$ 4,254	\$ 4,254
Total Revenues	<u>4,289</u>	<u>4,254</u>	<u>4,254</u>	<u>1,124</u>	<u>4,254</u>	<u>4,254</u>
Expenditures						
Maintenance and Operations	6,340	3,975	4,049	1,421	4,049	4,049
Equipment	303	150	75	21	75	75
Debt Services	0	358	358	0	358	358
Total Expenditures	<u>6,643</u>	<u>4,483</u>	<u>4,483</u>	<u>1,442</u>	<u>4,483</u>	<u>4,483</u>
Net Current Activity	(2,354)	(229)	(229)	(318)	(229)	(229)
Fund Balance, Beginning of Year	<u>2,891</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>
Fund Balance, End of Year	<u>\$ 537</u>	<u>\$ 308</u>	<u>\$ 308</u>	<u>\$ 219</u>	<u>\$ 308</u>	<u>\$ 308</u>

Child Safety Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest on Investments	\$ 7	\$ 20	\$ 20	5	\$ 20	\$ 20
Municipal Courts Collections	2,454	2,400	2,400	1,224	2,400	2,400
Harris County Collections	833	815	815	352	815	815
Total Revenues	<u>3,294</u>	<u>3,235</u>	<u>3,235</u>	<u>1,581</u>	<u>3,235</u>	<u>3,235</u>
Expenditures						
School Crossing Guard Program	3,441	3,232	3,232	823	3,232	3,232
Miscellaneous Parts and Supplies	3	3	3	0	3	3
Total Expenditures	<u>3,444</u>	<u>3,235</u>	<u>3,235</u>	<u>823</u>	<u>3,235</u>	<u>3,235</u>
Net Current Activity	(150)	0	0	758	0	0
Fund Balance, Beginning of Year	<u>209</u>	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>
Fund Balance, End of Year	<u>\$ 59</u>	<u>\$ 59</u>	<u>\$ 59</u>	<u>\$ 817</u>	<u>\$ 59</u>	<u>\$ 59</u>

Contractor Responsibility Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 390	\$ 422	\$ 422	\$ 321	\$ 422	\$ 422
Total Revenues	<u>390</u>	<u>422</u>	<u>422</u>	<u>321</u>	<u>422</u>	<u>422</u>
Expenditures						
Personnel	117	123	123	62	123	123
Supplies	0	0	0	0	0	0
Other Services	503	788	788	29	830	830
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Debt Services and Other Uses	800	400	400	0	400	400
Total Expenditures	<u>1,420</u>	<u>1,311</u>	<u>1,311</u>	<u>91</u>	<u>1,353</u>	<u>1,353</u>
Net Current Activity	(1,030)	(889)	(889)	230	(931)	(931)
Fund Balance, Beginning of Year	<u>3,075</u>	<u>2,045</u>	<u>2,045</u>	<u>2,045</u>	<u>2,045</u>	<u>2,045</u>
Fund Balance, End of Year	<u>\$ 2,045</u>	<u>\$ 1,156</u>	<u>\$ 1,156</u>	<u>\$ 2,275</u>	<u>\$ 1,114</u>	<u>\$ 1,114</u>

Digital Automated Red Light Enforcement Program Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Red Light Enforcement Revenue	\$ 596	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	2	0	0	0	0	0
Total Revenues	<u>598</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	598	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
State of Texas' Share	0	0	0	0	0	0
Total Expenditures	<u>598</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses)						
Transfer Out	0	0	0	0	0	0
Transfer In	0	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	0	0	0	0	0	0
Fund Balance, Beginning of Year	<u>0</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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Digital Houston Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 7	\$ 4	\$ 4	\$ 2	\$ 4	\$ 4
Total Revenues	<u>7</u>	<u>4</u>	<u>4</u>	<u>2</u>	<u>4</u>	<u>4</u>
Expenditures						
Personnel	357	466	466	172	328	328
Supplies	3	9	9	0	9	9
Other Services	83	103	103	7	103	103
Capital Equipment	-	0	0	0	0	0
Non-Capital Equipment	60	30	30	(0)	30	30
Total Expenditures	<u>503</u>	<u>607</u>	<u>607</u>	<u>179</u>	<u>470</u>	<u>470</u>
Net Current Activity	(496)	(603)	(603)	(177)	(466)	(466)
Fund Balance, Beginning of Year	<u>1,192</u>	<u>\$ 696</u>	<u>\$ 696</u>	<u>\$ 696</u>	<u>\$ 696</u>	<u>\$ 696</u>
Fund Balance, End of Year	<u>\$ 696</u>	<u>\$ 93</u>	<u>\$ 93</u>	<u>\$ 519</u>	<u>\$ 230</u>	<u>\$ 230</u>

Essential Public Health Services Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 12,056	\$ 14,299	\$ 14,299	\$ 7,392	\$ 14,336	\$ 14,336
Total Revenues	<u>12,056</u>	<u>14,299</u>	<u>14,299</u>	<u>7,392</u>	<u>14,336</u>	<u>14,336</u>
Expenditures						
Personnel	3,813	10,390	10,168	3,309	10,401	10,401
Supplies	356	639	610	215	589	589
Other Services	2,499	5,749	5,967	1,788	5,763	5,763
Non-Capital Purchases	299	591	486	58	478	478
Capital Purchases	87	0	228	208	227	227
Total Expenditures	<u>7,054</u>	<u>17,369</u>	<u>17,459</u>	<u>5,578</u>	<u>17,458</u>	<u>17,458</u>
Net Current Activity	5,002	(3,070)	(3,160)	1,814	(3,122)	(3,122)
Fund Balance, Beginning of Year	<u>2,565</u>	<u>7,567</u>	<u>7,567</u>	<u>7,567</u>	<u>7,567</u>	<u>7,567</u>
Fund Balance, End of Year	<u>\$ 7,567</u>	<u>\$ 4,497</u>	<u>\$ 4,407</u>	<u>\$ 9,381</u>	<u>\$ 4,445</u>	<u>\$ 4,445</u>

Forensic Transition Special Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Services	\$ 15,896	\$ 14,090	\$ 14,090	\$ 4,834	\$ 11,492	\$ 11,492
Unclaimed Fines & Forfeitures	0	0	0	0	0	0
Recoveries & Refunds	37	0	0	0	0	0
Total Revenues	<u>15,933</u>	<u>14,090</u>	<u>14,090</u>	<u>4,835</u>	<u>11,492</u>	<u>11,492</u>
Expenditures						
Personnel	12,108	13,741	13,741	5,911	11,208	11,208
Supplies	538	150	150	(6)	122	122
Other Services	3,145	199	199	19	162	162
Capital Purchases	51	0	0	0	0	0
Non-Capital Purchases	91	0	0	0	0	0
Total Expenditures	<u>15,933</u>	<u>14,090</u>	<u>14,090</u>	<u>5,924</u>	<u>11,492</u>	<u>11,492</u>
Net Current Activity	0	0	0	(1,089)	0	0
Fund Balance, Beginning of Year	<u>0</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>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,089)</u>	<u>\$ 0</u>	<u>\$ 0</u>

Health Special Revenue Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 2,789	\$ 2,517	\$ 2,517	\$ 1,206	\$ 2,517	\$ 2,517
Total Revenues	<u>2,789</u>	<u>2,517</u>	<u>2,517</u>	<u>1,206</u>	<u>2,517</u>	<u>2,517</u>
Expenditures						
Personnel	1,075	1,039	1,039	468	1,039	1,039
Supplies	384	534	496	174	492	492
Other Services	927	1,647	1,658	641	1,793	1,793
Non-Capital Purchases	62	84	159	21	150	150
Capital Purchases	42	365	444	126	322	322
Total Expenditures	<u>2,490</u>	<u>3,669</u>	<u>3,796</u>	<u>1,430</u>	<u>3,796</u>	<u>3,796</u>
Operating Transfers						
Operating Transfers In (Out)	<u>800</u>	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>400</u>
Total Operating Transfers	<u>800</u>	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>400</u>
Net Current Activity	1,099	(752)	(879)	(224)	(879)	(879)
Fund Balance, Beginning of Year	<u>4,440</u>	<u>5,539</u>	<u>5,539</u>	<u>5,539</u>	<u>5,539</u>	<u>5,539</u>
Fund Balance, End of Year	<u>\$ 5,539</u>	<u>\$ 4,787</u>	<u>\$ 4,660</u>	<u>\$ 5,315</u>	<u>\$ 4,660</u>	<u>\$ 4,660</u>

Historic Preservation Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 7	\$ 3	\$ 3	\$ 4	\$ 3	\$ 3
Charges for Services	341	225	225	188	300	300
Other Interfund Services	0	0	0	0	0	0
Total Revenues	<u>348</u>	<u>228</u>	<u>228</u>	<u>192</u>	<u>\$ 303</u>	<u>\$ 303</u>
Expenditures						
Supplies & Other Services	263	509	509	201	509	509
Total Expenditures	<u>263</u>	<u>509</u>	<u>509</u>	<u>201</u>	<u>509</u>	<u>509</u>
Net Current Activity	85	(281)	(281)	(10)	(206)	(206)
Fund Balance, Beginning of Year	<u>935</u>	<u>1,020</u>	<u>1,020</u>	<u>1,020</u>	<u>1,020</u>	<u>1,020</u>
Fund Balance, End of Year	<u>\$ 1,020</u>	<u>\$ 739</u>	<u>\$ 739</u>	<u>\$ 1,010</u>	<u>\$ 814</u>	<u>\$ 814</u>

Houston Civic Events Special Revenue Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 0	\$ 0	\$ 0	\$ 15	\$ 17	\$ 17
Interest Income	0	0	0	5	12	12
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>20</u>	<u>29</u>	<u>29</u>
Expenditures						
Personnel	0	1,677	1,677	785	1,677	1,677
Supplies	0	72	72	59	72	72
Other Services	0	276	276	94	305	305
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>2,025</u>	<u>2,025</u>	<u>939</u>	<u>2,054</u>	<u>2,054</u>
Operating Transfers						
Operating Transfers In (Out)	0	2,025	2,025	1,641	2,025	2,025
Total Operating Transfers	<u>0</u>	<u>2,025</u>	<u>2,025</u>	<u>1,641</u>	<u>2,025</u>	<u>2,025</u>
Net Current Activity	0	0	0	722	0	0
Fund Balance, Beginning of Year	<u>0</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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 722</u>	<u>\$ 0</u>	<u>\$ 0</u>

Houston Emergency Center
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 24,206	\$ 26,017	\$ 26,017	\$ 10,636	\$ 26,017	\$ 26,017
Total Revenues	<u>24,206</u>	<u>26,017</u>	<u>26,017</u>	<u>10,636</u>	<u>26,017</u>	<u>26,017</u>
Expenditures						
Maintenance and Operations	23,792	26,017	26,017	12,451	26,017	26,017
Total Expenditures	<u>23,792</u>	<u>26,017</u>	<u>26,017</u>	<u>12,451</u>	<u>26,017</u>	<u>26,017</u>
Net Current Activity	414	0	0	(1,815)	0	0
Fund Balance, Beginning of Year	<u>3,401</u>	<u>3,815</u>	<u>3,815</u>	<u>3,815</u>	<u>3,815</u>	<u>3,815</u>
Fund Balance, End of Year	<u>\$ 3,815</u>	<u>\$ 3,815</u>	<u>\$ 3,815</u>	<u>\$ 2,000</u>	<u>\$ 3,815</u>	<u>\$ 3,815</u>

Houston Transtar Center
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Grant Awards	\$ 1,789	\$ 1,605	\$ 1,605	\$ 813	\$ 1,605	\$ 1,605
Other Service Charges	629	645	645	322	645	645
Misc. Revenue	1	0	0	0	0	0
Interest Income	18	18	18	9	18	18
Total Revenues	<u>2,437</u>	<u>2,268</u>	<u>2,268</u>	<u>1,144</u>	<u>2,268</u>	<u>2,268</u>
Expenditures						
Maintenance and Operations	2,309	2,915	2,915	1,167	2,915	2,915
Total Expenditures	<u>2,309</u>	<u>2,915</u>	<u>2,915</u>	<u>1,167</u>	<u>2,915</u>	<u>2,915</u>
Net Current Activity	128	(647)	(647)	(23)	(647)	(647)
Fund Balance, Beginning of Year	<u>2,286</u>	<u>2,414</u>	<u>2,414</u>	<u>2,414</u>	<u>2,414</u>	<u>2,414</u>
Fund Balance, End of Year	<u>\$ 2,414</u>	<u>\$ 1,767</u>	<u>\$ 1,767</u>	<u>\$ 2,391</u>	<u>\$ 1,767</u>	<u>\$ 1,767</u>

Juvenile Case Manager
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,340	\$ 1,356	\$ 1,356	\$ 608	\$ 1,356	\$ 1,356
Total Revenues	<u>1,340</u>	<u>1,356</u>	<u>1,356</u>	<u>608</u>	<u>1,356</u>	<u>1,356</u>
Expenditures						
Personnel	1,161	1,628	1,628	680	1,628	1,628
Supplies	4	5	5	3	5	5
Other Services and Charges	160	246	246	48	246	246
Total Expenditures	<u>1,325</u>	<u>1,879</u>	<u>1,879</u>	<u>731</u>	<u>1,879</u>	<u>1,879</u>
Net Current Activity	15	(523)	(523)	(123)	(523)	(523)
Fund Balance, Beginning of Year	<u>1,751</u>	<u>1,766</u>	<u>1,766</u>	<u>1,766</u>	<u>1,766</u>	<u>1,766</u>
Fund Balance, End of Year	<u>\$ 1,766</u>	<u>\$ 1,243</u>	<u>\$ 1,243</u>	<u>\$ 1,643</u>	<u>\$ 1,243</u>	<u>\$ 1,243</u>

Laboratory Operations and Maintenance Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 461	\$ 399	\$ 399	\$ 229	\$ 429	\$ 429
Total Revenues	<u>461</u>	<u>399</u>	<u>399</u>	<u>229</u>	<u>429</u>	<u>429</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	137	0	50	30	50	50
Other Services	340	579	522	214	522	522
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	7	7	7	7
Total Expenditures	<u>477</u>	<u>579</u>	<u>579</u>	<u>251</u>	<u>579</u>	<u>579</u>
Net Current Activity	(16)	(180)	(180)	(22)	(150)	(150)
Fund Balance, Beginning of Year	<u>326</u>	<u>310</u>	<u>310</u>	<u>310</u>	<u>310</u>	<u>310</u>
Fund Balance, End of Year	<u>\$ 310</u>	<u>\$ 130</u>	<u>\$ 130</u>	<u>\$ 288</u>	<u>\$ 160</u>	<u>\$ 160</u>

Maintenance Renewal and Replacement Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 0	0	0	1	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
Expenses						
Personnel	0	5,934	5,934	2,562	5,934	5,934
Supplies	0	1,052	1,063	482	1,063	1,063
Other Services	0	7,285	7,142	2,598	7,142	7,142
Capital Purchases	0	0	128	8	128	128
Non-Capital Purchases	0	0	4	0	4	4
Total Expenses	<u>0</u>	<u>14,271</u>	<u>14,271</u>	<u>5,650</u>	<u>14,271</u>	<u>14,271</u>
Operating Transfers						
Operating Transfers In	0	14,271	14,271	7,135	14,271	14,271
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Transfers	<u>0</u>	<u>14,271</u>	<u>14,271</u>	<u>7,135</u>	<u>14,271</u>	<u>14,271</u>
Net Current Activity	0	0	0	1,486	0	0
Fund Balance, Beginning of Year	<u>0</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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,486</u>	<u>\$ 0</u>	<u>\$ 0</u>

Parking Management Special Revenue Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Parking Violations	\$ 10,031	\$ 9,780	\$ 9,780	\$ 4,756	\$ 9,780	\$ 9,780
Parking Fees	8,731	8,215	8,215	4,303	8,215	8,215
Permit Fees	346	283	283	155	283	283
Other Revenue	56	2	2	10	8	8
Interest Income	37	34	34	20	34	34
Total Revenues	<u>19,201</u>	<u>18,314</u>	<u>18,314</u>	<u>9,244</u>	<u>18,320</u>	<u>18,320</u>
Expenses						
Personnel	4,253	4,786	4,786	2,228	4,636	4,636
Supplies	465	717	717	303	717	717
Other Services	4,159	5,418	5,728	2,266	5,728	5,728
Capital Outlay	272	142	180	61	180	180
Non-Capital Outlay	20	267	269	12	269	269
Total Expenses	<u>9,169</u>	<u>11,330</u>	<u>11,680</u>	<u>4,870</u>	<u>11,530</u>	<u>11,530</u>
Net Current Activity	<u>10,032</u>	<u>6,984</u>	<u>6,634</u>	<u>4,375</u>	<u>6,790</u>	<u>6,790</u>
Other Financing Sources (Uses)						
Operating Transfers - In (Out)	(9,403)	(7,000)	(6,650)	(3,500)	(6,650)	(6,650)
Transfers for Interest	(1,519)	(1,674)	(1,674)	0	(1,674)	(1,674)
Total Other Financing Sources (Uses)	<u>(10,922)</u>	<u>(8,674)</u>	<u>(8,324)</u>	<u>(3,500)</u>	<u>(8,324)</u>	<u>(8,324)</u>
Net Current Activity	(890)	(1,689)	(1,689)	875	(1,534)	(1,534)
Fund Balance, Beginning of Year	<u>2,929</u>	<u>2,039</u>	<u>2,039</u>	<u>2,039</u>	<u>2,039</u>	<u>2,039</u>
Fund Balance, End of Year	<u>\$ 2,039</u>	<u>\$ 350</u>	<u>\$ 350</u>	<u>\$ 2,914</u>	<u>\$ 505</u>	<u>\$ 505</u>

Parks Golf Special Revenue Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 1,656	\$ 1,672	\$ 1,672	\$ 813	\$ 1,672	\$ 1,672
Rental of Property	921	1,147	1,147	471	1,147	1,147
Interest Income	7	6	6	6	6	6
Golf	3,175	3,623	3,623	1,576	3,623	3,623
Other	48	41	41	18	41	41
Total Revenues	<u>5,807</u>	<u>6,489</u>	<u>6,489</u>	<u>2,884</u>	<u>6,489</u>	<u>6,489</u>
Expenses						
Personnel	3,769	4,306	4,306	1,979	4,306	4,306
Supplies	863	857	857	357	857	857
Other Services	896	1,052	1,052	462	1,052	1,052
Capital Outlay	0	245	245	0	245	245
Total Expenses	<u>5,528</u>	<u>6,460</u>	<u>6,460</u>	<u>2,798</u>	<u>6,460</u>	<u>6,460</u>
Net Current Activity	279	29	29	86	29	29
Fund Balance, Beginning of Year	<u>1,085</u>	<u>1,364</u>	<u>1,364</u>	<u>1,364</u>	<u>1,364</u>	<u>1,364</u>
Fund Balance, End of Year	<u>\$ 1,364</u>	<u>\$ 1,393</u>	<u>\$ 1,393</u>	<u>\$ 1,450</u>	<u>\$ 1,393</u>	<u>\$ 1,393</u>

Parks Special Revenue Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 346	\$ 364	\$ 364	\$ 196	\$ 364	\$ 364
Facility Admissions/User Fees	72	63	63	39	63	63
Program Fees	315	434	434	208	434	434
Rental of Property	465	526	526	220	506	506
Licenses and Permits	293	213	213	111	213	213
Interest Income	44	50	50	27	50	50
Tennis	181	190	190	88	190	190
Other	638	105	105	79	125	125
Total Revenues	<u>2,354</u>	<u>1,945</u>	<u>1,945</u>	<u>968</u>	<u>1,945</u>	<u>1,945</u>
Expenses						
Personnel	463	521	521	217	521	521
Supplies	340	577	473	117	473	473
Other Services	614	1,245	2,166	327	2,166	2,166
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	3	0	0	0	0	0
Total Expenses	<u>1,420</u>	<u>2,343</u>	<u>3,160</u>	<u>661</u>	<u>3,160</u>	<u>3,160</u>
Net Current Activity	934	(398)	(1,215)	307	(1,215)	(1,215)
Fund Balance, Beginning of Year	<u>5,908</u>	<u>6,842</u>	<u>6,842</u>	<u>6,842</u>	<u>6,842</u>	<u>6,842</u>
Fund Balance, End of Year	<u>\$ 6,842</u>	<u>\$ 6,444</u>	<u>\$ 5,627</u>	<u>\$ 7,149</u>	<u>\$ 5,627</u>	<u>\$ 5,627</u>

Police Special Services Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Police Fees	\$ 3,213	\$ 3,687	\$ 3,687	\$ 714	\$ 3,687	3,687
Interest Income	34	200	200	20	200	200
Other	2,459	2,530	2,530	390	2,530	2,530
Interfund Transfers	5,362	4,925	4,925	1,231	4,925	4,925
Total Revenues	<u>11,068</u>	<u>11,342</u>	<u>11,342</u>	<u>2,356</u>	<u>11,342</u>	<u>11,342</u>
Expenditures						
Personnel	7,669	9,225	9,225	3,093	9,225	9,225
Supplies	894	592	619	52	619	619
Other Services	1,670	2,760	2,677	315	2,677	2,677
Capital Purchases	1,786	140	195	89	195	195
Non-Capital Purchases	9	10	10		10	10
Total Expenditures	<u>12,028</u>	<u>12,726</u>	<u>12,726</u>	<u>3,549</u>	<u>12,726</u>	<u>12,726</u>
Net Current Activity	(960)	(1,384)	(1,384)	(1,193)	(1,384)	(1,384)
Fund Balance, Beginning of Year	<u>6,872</u>	<u>5,912</u>	<u>5,912</u>	<u>5,912</u>	<u>5,912</u>	<u>5,912</u>
Fund Balance, End of Year	<u>\$ 5,912</u>	<u>\$ 4,528</u>	<u>\$ 4,528</u>	<u>\$ 4,719</u>	<u>\$ 4,528</u>	<u>\$ 4,528</u>

Recycling Expansion Program Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 1,126	\$ 1,967	\$ 1,967	\$ 521	\$ 1,630	\$ 1,630
Interest Income	14	26	26	9	26	26
Miscellaneous	32	44	44	19	44	44
Interfund Transfers	0	0	0	0	0	0
Total Revenues	<u>1,172</u>	<u>2,037</u>	<u>2,037</u>	<u>549</u>	<u>1,700</u>	<u>1,700</u>
Expenditures						
Personnel	172	162	162	54	237	237
Supplies	4	134	134	0	134	134
Other Services	9	420	420	5	341	341
Capital/Non-Capital Purchases	0	0	0	4	4	4
Total Expenditures	<u>185</u>	<u>716</u>	<u>716</u>	<u>63</u>	<u>716</u>	<u>716</u>
Operating Transfers						
Operating Transfers In	680	0	0	0	0	0
Operating Transfers (Out)	(852)	(1,882)	(1,882)	0	(2,461)	(2,461)
Total Operating Transfers	<u>(172)</u>	<u>(1,882)</u>	<u>(1,882)</u>	<u>0</u>	<u>(2,461)</u>	<u>(2,461)</u>
Net Current Activity	815	(561)	(561)	486	(1,477)	(1,477)
Fund Balance, Beginning of Year	<u>1,690</u>	<u>2,505</u>	<u>2,505</u>	<u>2,505</u>	<u>2,505</u>	<u>2,505</u>
Fund Balance, End of Year	<u>\$ 2,505</u>	<u>\$ 1,944</u>	<u>\$ 1,944</u>	<u>\$ 2,991</u>	<u>\$ 1,028</u>	<u>\$ 1,028</u>

Special Waste Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 2,767	\$ 2,758	\$ 2,758	\$ 1,423	\$ 2,758	\$ 2,758
Total Revenues	<u>2,767</u>	<u>2,758</u>	<u>2,758</u>	<u>1,423</u>	<u>2,758</u>	<u>2,758</u>
Expenditures						
Personnel	2,198	3,003	3,003	1,408	3,003	3,003
Supplies	36	37	53	22	36	36
Other Services	123	229	1,647	83	1,630	1,630
Non-Capital Purchases	122	54	54	46	54	54
Capital Purchases	59	72	381	343	415	415
Total Expenditures	<u>2,538</u>	<u>3,395</u>	<u>5,138</u>	<u>1,902</u>	<u>5,138</u>	<u>5,138</u>
Net Current Activity	229	(637)	(2,380)	(479)	(2,380)	(2,380)
Fund Balance, Beginning of Year	<u>3,332</u>	<u>3,561</u>	<u>3,561</u>	<u>3,561</u>	<u>3,561</u>	<u>3,561</u>
Fund Balance, End of Year	<u>\$ 3,561</u>	<u>\$ 2,924</u>	<u>\$ 1,181</u>	<u>\$ 3,082</u>	<u>\$ 1,181</u>	<u>\$ 1,181</u>

Supplemental Environmental Protection
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 115	\$ 110	\$ 110	\$ 8	\$ 110	\$ 110
Interest Income	1	2	2	0	2	2
Total Revenues	<u>116</u>	<u>112</u>	<u>112</u>	<u>8</u>	<u>112</u>	<u>112</u>
Expenditures						
Personnel Services	10	52	52	20	52	52
Supplies	26	0	0	61	61	61
Other Services	3	47	47	6	47	47
Capital Purchases	0	35	35	56	56	56
Non-Capital Purchases	0	29	29	0	29	29
Total Expenditures	<u>39</u>	<u>163</u>	<u>163</u>	<u>142</u>	<u>245</u>	<u>245</u>
Net Current Activity	77	(52)	(52)	(134)	(134)	(134)
Fund Balance, Beginning of Year	<u>131</u>	<u>208</u>	<u>208</u>	<u>208</u>	<u>208</u>	<u>208</u>
Fund Balance, End of Year	<u>\$ 208</u>	<u>\$ 155</u>	<u>\$ 156</u>	<u>\$ 74</u>	<u>\$ 75</u>	<u>\$ 75</u>

Swimming Pool Safety Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,125	\$ 1,053	\$ 1,053	\$ 514	\$ 1,053	\$ 1,053
Total Revenues	<u>1,125</u>	<u>1,053</u>	<u>1,053</u>	<u>514</u>	<u>1,053</u>	<u>1,053</u>
Expenditures						
Personnel	752	1,029	1,029	465	1,029	1,029
Supplies	12	15	14	3	14	14
Other Services	24	52	53	16	53	53
Non-Capital Purchases	1	15	15	0	15	15
Capital Purchases	0	48	48	0	48	48
Total Expenditures	<u>789</u>	<u>1,159</u>	<u>1,159</u>	<u>484</u>	<u>1,159</u>	<u>1,159</u>
Net Current Activity	336	(106)	(106)	30	(106)	(106)
Fund Balance, Beginning of Year	<u>461</u>	<u>797</u>	<u>797</u>	<u>797</u>	<u>797</u>	<u>797</u>
Fund Balance, End of Year	<u>\$ 797</u>	<u>\$ 691</u>	<u>\$ 691</u>	<u>\$ 827</u>	<u>\$ 691</u>	<u>\$ 691</u>

Technology Fee Fund
For the period ended December 31, 2014
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Court Fines	\$ 1,368	\$ 1,372	\$ 1,372	\$ 547	\$ 1,275	\$ 1,275
Interest Income	3	3	3	1	3	3
Total Revenues	<u>1,371</u>	<u>1,375</u>	<u>1,375</u>	<u>548</u>	<u>1,278</u>	<u>1,278</u>
Expenditures						
Other Services	952	964	964	415	964	964
Debt Service	350	-	-	0	225	225
Capital Purchases	0	225	225	0	0	0
Total Expenditures	<u>1,340</u>	<u>1,189</u>	<u>1,189</u>	<u>415</u>	<u>1,189</u>	<u>1,189</u>
Net Current Activity	31	186	186	133	89	89
Fund Balance, Beginning of Year	<u>109</u>	<u>140</u>	<u>140</u>	<u>140</u>	<u>140</u>	<u>140</u>
Fund Balance, End of Year	<u>\$ 140</u>	<u>\$ 326</u>	<u>\$ 326</u>	<u>\$ 273</u>	<u>\$ 229</u>	<u>\$ 229</u>

City of Houston, Texas
Commercial Paper Issued and Available
For the period ended December 31, 2014
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY15	Draws Month	Refunded FY15	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i><u>Voter Authorized 2001 & 2006 Election</u></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	5.00	0.00	90.00	104.90	20.10
Series H-2	0.00	0.00	0.00	90.20	9.80
Series J	10.00	0.00	35.00	115.00	10.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	30.00	10.00	77.45	70.00	30.00
Series E2- Equipment & Capital	20.00	0.00	30.00	50.00	20.00
Series E2- Metro Street Projects	0.00	0.00	0.00	30.00	0.00
Series K-1	0.00	0.00	0.00	100.00	0.00
Series K-2	0.00	0.00	0.00	100.00	0.00
Total General Obligation	65.00	10.00	232.45	735.10	89.90
Combined Utility System					
Series B-1	0.00	0.00	0.00	100.00	0.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	0.00	0.00	0.00	75.00	0.00
Series B-4	0.00	0.00	0.00	100.00	0.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
Total Combined Utility System	0.00	0.00	0.00	700.00	0.00
Airport System					
Series A&B	33.30	15.00	0.00	115.50	34.50
Total Airport System	33.30	15.00	0.00	115.50	34.50
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	\$98.30	\$25.00	\$232.45	\$1,583.60	\$166.40

City of Houston, Texas
Total Outstanding Debt
For the period ended December 31, 2014
(amounts expressed in thousands)

	December 31, 2014	December 31, 2013
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	2,619,645	2,561,515
Commercial Paper Notes ^(b)	89,900	202,350
Pension Obligations	601,430	607,775
Certificates of Obligations	18,660	20,870
Subtotal	3,329,635	3,392,510
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,853,515	5,682,995
Combined Utility System Commercial Paper Notes ^(c)	0	25,000
Water and Sewer System Revenue Bonds ^(d)	140,695	276,174
Contract Revenue Obligations - CWA	85,925	98,900
Airport System		
Airport System Sr. Lien Bonds ^(e)	449,660	449,660
Airport System Subordinate Lien	1,711,170	1,766,285
Airport System Sr. Lien Commercial Paper Notes ^(f)	34,500	0
Airport System Inferior Lien Contracts ^(g)	17,760	23,075
Airport Special Facilities Revenue Bonds ^(h)	663,480	666,320
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ⁽ⁱ⁾	576,801	556,940
Hotel Occupancy Tax And Parking Revenue Commercial Paper ^(j)	42,000	42,000
Subtotal	9,575,506	9,587,349
Total Debt Payable by the City	\$12,905,141	\$12,979,859

- (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 \$ 83.4 million accreted value of capital appreciation bonds at this date and \$75.9 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 \$17.8 million for Series 1997A Special Facilities Bonds. See footnote (g).
- (i) Includes \$133.3 million accreted value of capital appreciation bonds at this date and \$119.7 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 December 31, 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	12,485	7,515	7,515
Total	\$ 776,000	\$ 776,000	\$ 767,485	\$ 8,515	\$ 8,515
November 2006 Election					
Streets, Bridges, Traffic Control	\$ 320,000	\$ 219,950	\$ 76,260	\$ 143,690	\$ 243,740
Parks and Recreation	55,000	55,000	55,000	0	0
Public Safety	135,000	135,000	104,055	30,945	30,945
Permanent and General Improvements ^(b)	60,000	60,000	54,750	5,250	5,250
Public Libraries	37,000	37,000	37,000	0	0
Low Income Housing	18,000	18,008	1,000	17,008	17,000
Total	\$ 625,000	\$ 524,958	\$ 328,065	\$ 196,893	\$ 296,935
November 2012 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	50,890	1,000	49,890	165,000
Public Safety	144,000	74,143	0	74,143	144,000
Permanent and General Improvements ^(b)	57,000	29,393	3,250	26,143	53,750
Public Libraries	28,000	13,545	1,350	12,195	26,650
Low Income Housing	15,000	2,000	0	2,000	15,000
Total	\$ 410,000	\$ 169,971	\$ 5,600	\$ 164,371	\$ 404,400
Combined Total (2001, 2006, 2012 Elections)	\$ 1,811,000	\$ 1,470,929	\$ 1,101,150	\$ 369,779	\$ 709,850

(a) As of December 31, 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

12/31/2014
(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⁾	6/30/2013	\$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 \$20.0 million current fiscal year to date.
For FY2014 the City paid \$38.6 million for the retiree health insurance costs.

CITY OF HOUSTON

PENSION FUND PAYMENTS AND UNFUNDED LIABILITY SUMMARY

12/31/2014

PAYMENTS

(amount expressed in thousands)

	FY2014	FY 2015			
		City Payment Rate	Employee Payment Rate	Adopted Budget	Year to Date Actual
Firefighters Plan					
General Fd. & Other Fds.	\$ 63,758	23.9%	9.00%	\$ 91,232	\$ 47,144
Total Firefighters Plan	<u>63,758</u>			<u>91,232</u>	<u>47,144</u>
Police Plan					
General Fd. & Other Fds.	103,000	Note 1	9.00% / 10.25%	113,000	
Pension Bonds	<u>0</u>			<u>0</u>	56,500
Total Police Plan	<u>103,000</u>			<u>113,000</u>	<u>56,500</u>
Municipal Plan					
General Fund	51,354	Note 2	5% / None	58,828	27,700
Other Funds	78,097	Note 2	5% / None	95,125	45,193
Total Municipal Plan	<u>129,451</u>			<u>153,953</u>	<u>72,893</u>
Total All Three Plans	<u>\$296,209</u>			<u>\$358,185</u>	<u>\$176,537</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	7/1/2014	1,021.0	81.0%
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.

FY2015 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours per year)

	FY2014 Actual	FY2015 Budget	FY2015 December	FY2015 (1) YTD AVG.	Overtime FY2014 Actual	Overtime FY2015 Budget	Overtime (1) FY2015 YTD
ENTERPRISE FUNDS							
Aviation	1,272.5	1,404.5	1,235.3	1,242.5	90.7	61.2	76.1
PW & E - Combined Utility System	2,055.2	2,259.3	2,027.3	2,021.7	165.6	128.6	142.5
TOTAL ENTERPRISE FUNDS	3,327.7	3,663.8	3,262.6	3,264.2	256.3	189.8	218.6
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	200.7	204.6	203.8	201.3	0.8	0.7	1.1
City Secretary	10.7	12.0	9.8	10.3	0.0	0.0	0.7
Controller's Office	65.3	64.5	61.6	62.8	0.0	0.0	0.0
Council Office	74.6	87.5	75.0	77.4	0.0	0.0	0.0
Finance Department	107.8	118.7	112.3	111.5	0.0	0.0	0.0
Fire Department	116.6	115.6	107.3	106.3	0.5	0.5	0.8
General Services	193.5	137.6	141.2	137.4	7.6	3.1	6.1
Health & Human Services	557.4	470.8	563.6	555.5	7.6	2.6	9.9
Housing & Community Development	2.0	2.0	1.0	1.6	0.0	0.0	0.0
Human Resources	31.1	35.0	31.6	32.0	0.0	0.0	0.0
Information Technology	153.6	173.2	158.1	161.4	2.7	2.4	3.0
Legal	119.7	127.5	119.6	121.5	0.0	0.0	0.0
Library	474.1	485.9	468.1	467.9	0.0	0.0	0.0
Mayor's Office	57.6	48.9	46.4	47.5	0.9	0.0	0.0
Municipal Courts Department	291.5	300.6	299.5	301.9	0.1	0.0	0.0
Neighborhoods	102.8	115.0	108.0	105.0	0.7	1.8	1.1
Office of Business Opportunity	26.4	30.0	28.9	29.1	0.0	0.0	0.0
Parks & Recreation	658.2	711.3	611.7	669.8	12.1	2.5	13.2
Planning & Development	76.1	78.8	70.5	71.0	0.0	0.0	0.0
Police Department	1,125.0	1,158.9	1,098.1	1,115.1	32.8	28.8	30.8
Public Works and Engineering	13.4	15.0	14.9	14.8	0.2	0.1	0.2
Solid Waste Management	433.1	438.6	450.0	437.2	25.8	31.6	30.2
SUBTOTAL MUNICIPAL	4,891.2	4,932.0	4,781.0	4,838.3	91.8	74.1	97.1
GENERAL FUND CADETS							
Fire Department	123.0	177.8	136.9	153.3	0.0	0.0	0.0
Police Department	88.1	112.5	96.1	91.8	0.0	0.0	0.0
SUBTOTAL CADETS	211.1	290.3	233.0	245.1	0.0	0.0	0.0

FY2015 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours per year)

	FY2014 Actual	FY2015 Budget	FY2015 December	FY2015 (1) YTD AVG.	Overtime FY2014 Actual	Overtime FY2015 Budget	Overtime (1) FY2015 YTD
GENERAL FUND CLASSIFIED							
Fire Department	3,704.2	3,876.2	3,826.5 (4)	3,795.1 (4)	277.0	286.0	295.7
Police Department	5,143.8	5,194.0	5,117.5	5,100.8	146.6 (2)	101.0 (2)	226.6
SUBTOTAL CLASSIFIED	8,848.0	9,070.2	8,944.0	8,895.9	423.6	387.0	522.3
TOTAL GENERAL FUND	13,950.3	14,292.5	13,958.0	13,979.3	515.4	461.1	619.4
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	158.8	190.1	167.6	163.1	1.1	0.8	1.2
Finance Department	15.5	52.5	41.2	40.7	0.0	0.0	0.0
Fleet Management	311.4	375.0	355.3	355.0	14.5	7.7	14.8
General Services	61.3	142.8	129.5	155.4	0.0	4.0	1.1
Health & Human Services	590.6	207.8	627.1	644.3	1.5	0.8	1.3
Housing & Community Development	161.6	0.0	160.2	167.2	0.2	0.0	0.2
Houston Emergency Center	234.0	239.0	230.5	232.4	9.8	9.6	11.5
Human Resources	213.9	239.5	224.3	223.8	1.0	0.0	0.7
Information Technology	53.7	55.7	52.6	54.1	0.0	0.0	0.0
Legal	53.2	56.5	54.9	55.7	0.0	0.0	0.0
Library	23.4	5.0	18.0	18.5	0.0	0.0	0.0
Mayor's Office	26.8	32.7	40.6	41.6	0.2	0.7	0.8
Municipal Courts Department	18.1	24.0	18.5	19.2	0.0	0.0	0.0
Neighborhoods	47.9	0.0	45.4	45.7	0.9	0.0	0.1
Office of Business Opportunity	2.0	2.0	2.0	2.0	0.0	0.0	0.0
Parks & Recreation	88.1	109.5	91.4	101.8	5.1	4.5	3.2
Planning	11.6	11.5	7.5	7.6	0.0	0.0	0.0
Police Department - Cadet	26.8	0.0	0.0	0.0	0.0	0.0	0.0
Police Department - Classified	162.0	76.0	99.8	140.8	6.6	116.6	6.1
Police Department - Municipal	127.5	105.0	86.9	101.8	2.5 (2)	2.1	1.7
Public Works and Engineering	1,655.9	1,810.5	1,591.2	1,589.7	106.3	82.0	101.6
Solid Waste Management	2.1	2.0	2.1	2.7	0.0	0.0	0.1
TOTAL GRANTS & SPECIAL FUNDS	4,046.2	3,737.1	4,046.6	4,163.1	149.7	228.8	144.4
CITY-WIDE TOTAL	21,324.2	21,693.4	21,267.2	21,406.6	921.4	879.7	982.4

(1) YTD numbers measure the periods 07/01/2014 through 12/31/2014.

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

(3) FY2015 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.

Bayou Greenway 2020 Fund (2106)

The Bayou Greenway 2020 Fund is administered by the Houston Parks Department. This fund was created to manage the maintenance of the Bayou Greenways 2020 project based upon the Bayou Greenways 2020 initiative entered between the City of Houston and the Houston Parks Board, Inc. in December 2013.

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. In FY2015, the Digital Automated Red Light Enforcement Program (DARLEP) function will be reported in the General Fund (Fund 1000) therefore, closing out Fund 2212.

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 Civic Events Fund (2429)

The fund is administered by the Mayor's Office. This fund was created to promote consistent quality, family-oriented entertainment to Houston citizens and visitors. It is used to enhance the image of the City and highlight Houston's diverse culture. In addition to event production, the Mayor's Office of Special Events processes requests for special events, parade and street function permits, evaluates event co-sponsorship on city property, and provides production assistance for sponsored, co-sponsored, or fee-paid events.

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.

Maintenance Renewal and Replacement Fund (2105)

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

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.

Storm Water Fund (2302)

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

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. 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.