

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: April 24, 2015

Subject: **March 2015
Financial Report**

Attached is the Monthly Financial Report for the period ending March 31, 2015.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$190.2 million for FY2015. This is \$19.7 million lower than the projection of the Finance Department. The difference is due to a \$19.7 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$40.9 million above the City's target of holding 7.5% of total expenditures, excluding debt service, in reserve.

We have increased our revenue projection \$8.4 million from last month's projection. Our projection for Property Tax increased \$592,000 for higher taxable values and lower delinquent collections. Other Taxes increased \$1.3 million from a higher 3rd quarter receipt for Mixed Beverages. Licenses & Permits was increased \$373,000 for higher burglar alarm permits and administrative fees. Intergovernmental was increased \$339,000 for higher Tax Increment Reinvestment Zones (TIRZ) administrative fees. Charges for Services was increased \$4.3 mainly for Ambulance fees. Direct Interfund was increased \$672,000 for higher airport police services charges. Indirect Interfund was decreased \$305,000 for lower costs recovered from other funds. Municipal Courts Fines and Forfeits was decreased \$544,000 for lower trending of receipts. Finally, Miscellaneous/Other was increased \$1.1 million. This was due to an increase of \$2 million for payment in lieu of taxes, net of a decrease of \$1 million for an estimated recoupment of revenue from Medicare.

The major differences are in six categories:

- (1) Property Taxes are \$4.2 million lower as Controller's Office is using a lower ending Taxable Values and Delinquent Collections 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 \$3.9 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. The most recent receipt (February) was up only 2.86% over the prior year.
- (4) Licenses and Permits are \$1.3 million lower, primarily from lower trending projections by Controller's Office in numerous revenue sources.
- (5) Municipal Courts Fines and Forfeits are \$2.1 million lower, primarily from lower trending of moving violation receipts by Controller's Office.
- (6) Miscellaneous/Other is \$4.8 million lower, as Controller's Office is projecting lower one-time revenue receipts.

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

Expenditure projections were decreased \$854,000 from last month's projection. Various departments were adjusted for increases in Interfund Vehicle Services for \$3 million and Application Services for \$700,000. This was offset by decreases of \$3 million for savings in Fuel, and \$1.6 million in Fire for savings on the Work Demands Analysis.

ENTERPRISE FUNDS

In the Aviation Operating Fund, our projection for Operating Expenses decreased \$3 million, mainly for lower property insurance premiums, electricity and natural gas, and interfund vehicle services. Non-operating Revenues increased \$378,000 from a reclass in sales of land from a grant fund to the operating fund. These changes caused the projection for Operating Transfers to increase \$3.3 million.

We are currently projecting no material changes in the Combined Utility System, Convention & Entertainment, Dedicated Drainage & Street Renewal, 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 March 31, 2015, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	3.53%
Combined Utility System	0.00%
Aviation	14.03%
Convention and Entertainment	11.70%

Respectfully submitted,



Ronald C. Green
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
March 31, 2015

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 nine months ended March 31, 2015, the City earned \$2,282,955 in swap revenue for these swaps and paid \$155,625 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 3.13%. 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 \$199.8 million on March 31, 2015. 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	\$ (108,029,012)	Baa1 /A /A
JP Morgan Chase	150,000,000	(45,862,455)	Aa3/ A+/A+
UBS AG	150,000,000	(45,862,455)	A2 /A /A
	<u>\$ 653,325,000</u>	<u>\$ (199,753,922)</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 nine months ended March 31, 2015 the swap generated positive cash flow with the average variable rate paid on the underlying tax-exempt bonds at 0.03%, or 0.43% 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 nine months ended March 31, 2015, the City earned \$208,415 swap revenue for its 2012C swap and paid \$67,421 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 3.6%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$79.4 million on March 31, 2015. 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 nine months ended March 31, 2015, the average variable rate paid on the underlying tax-exempt bonds, excluding the fixed credit spread component, was 0.04%, 0.07% 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
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To: Mayor Annise D. Parker
City Council Members

Date: April 24, 2015

Subject: 9+3 Financial Report

Attached is the 9+3 Financial Report for the period ending March 31, 2015. Fiscal Year 2015 projections are based on nine months of actual results and three months of projections.

General Fund

We are currently projecting ending fund balance of \$209.9 million, which is \$6.9 million higher than last month and 10.6% of expenditures less debt service.

The projection for Revenues and Other Sources increased by \$6 million from last month due to the following forecast changes:

- Property Taxes increased by \$1.4 million due to higher taxable value,
- Other Taxes increased by \$901,000 due to higher receipts for Mixed Beverage Tax,
- Licenses and Permits increased by \$868,000 mainly due to Plan Review Fees, Miscellaneous Health Permits and Limousine Permits being higher than anticipated,
- Intergovernmental increased by \$339,000 in Tax Incremental Reinvestment Zones (TIRZ) administrative fees due to higher TIRZ taxable values,
- Charges for Services increased by \$225,000 mainly due to Fire Fighting Services, Police Public Safety Reports Fees, and Passport Service Fees being higher than anticipated,
- Direct Interfund Services increased by \$672,000 mainly due to higher than anticipated Interfund Airport Police Services,
- Indirect Interfund Services decreased by \$305,000 due to lower cost recovery from other funds,

- Municipal Courts Fines and Forfeits decreased by \$1.7 million mainly due to lower ticket issuance,
- Miscellaneous/Other revenue increased by \$3.6 million mainly due to higher than anticipated Payment in Lieu of Taxes from Houston Refining.

The projection for Expenditures and Other Uses decreased by \$854,000 from last month mainly due to the following:

- \$1.6 million decrease in Fire Department due to lower than anticipated cost for the Work Demands Analysis,
- Adjustment in various departments for increases in Interfund Vehicle Services (\$3 million) and Application Services (\$700,000) which are offset by savings in Fuel of \$3 million.

Enterprise, Special Revenue and Other Funds

We are projecting no change in Enterprise Funds, Special Revenue Funds and all other funds from the 8+4 Report, with the exception of the following:

Aviation

Operating Expenses decreased by \$3 million mainly due to lower property insurance fees, electricity and natural gas consumption, and interfund vehicle services. Non-Operating Revenues increased by \$378,000 due to reclassification in the sale of land from grant fund to operating fund. As a result, Operating Transfers increased by \$3.3 million.

Health Benefits

Revenues increased by \$412,000 mainly due to refunds for performance guarantees.

Workers' Compensation

Operating Revenues and Expenditures decreased by \$3.7 million mainly due to lower claims than anticipated.

Asset Forfeiture Fund

Revenues decreased by \$709,000 due to lower confiscation. Expenditures decreased by \$2.8 million mainly due to delays in equipment purchases.

Houston Civic Events Special Revenue Fund

Expenditures increased by \$261,000 due to personnel cost for the Protocol office.

Houston Emergency Center

Expenditures increased by \$250,000 due to the cost of renovation at the Houston Emergency Center.

Parks Special Revenue Fund

Expenditures decreased by \$538,000 due to delays in Phase II construction project of Houston Wilderness Park.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Kelly Dowe', with a stylized flourish extending to the right.

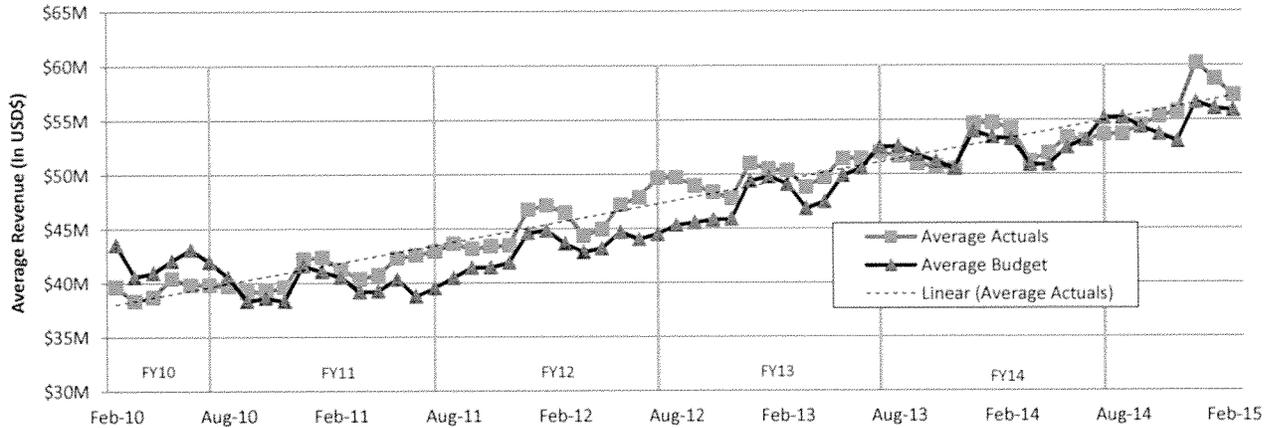
Kelly Dowe
Director



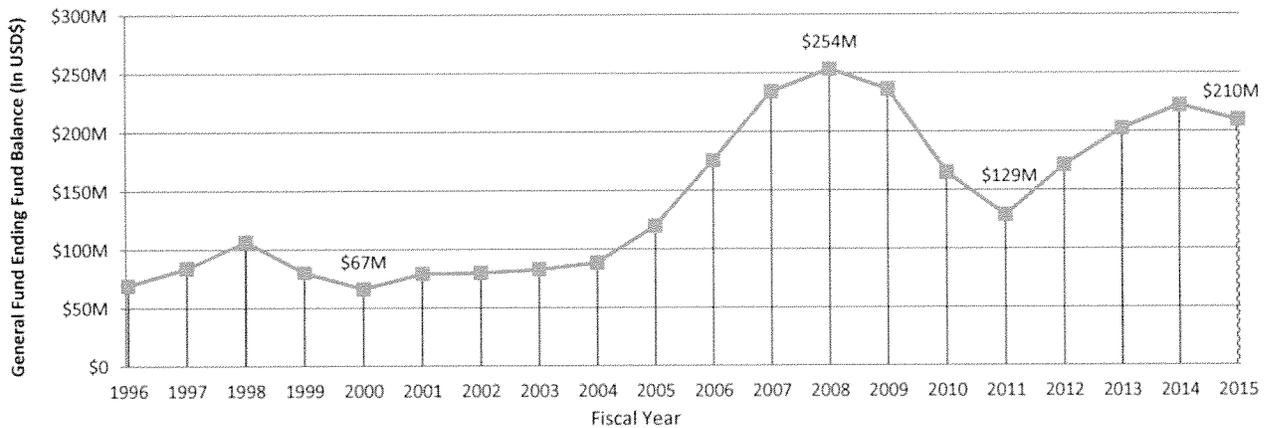
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

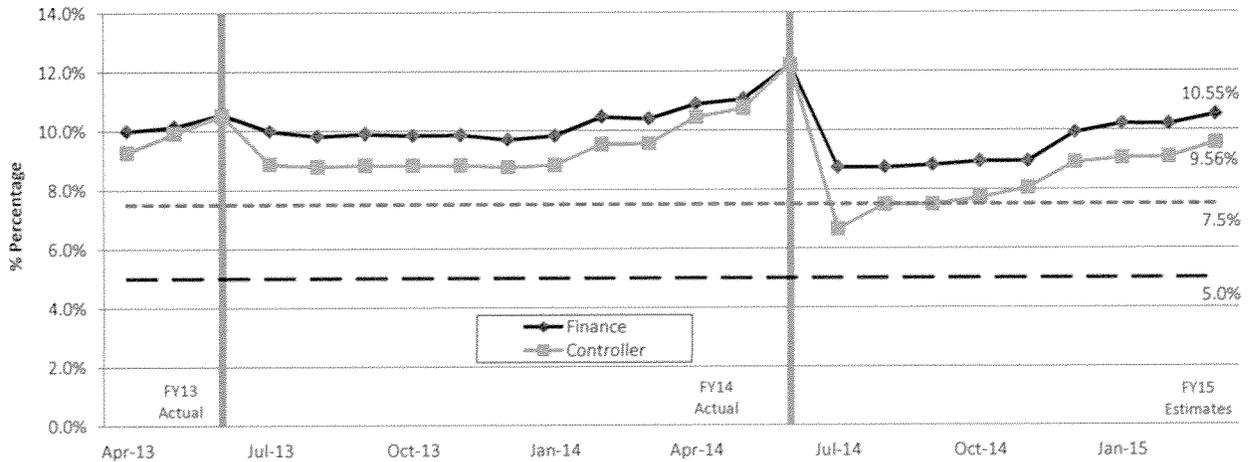
Sales Tax - Three-month Rolling Average



Historical Unassigned Ending Fund Balance



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



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



General Fund (Fund 1000)

For the period ended March 31, 2015
(amounts expressed in thousands)

Actual YTD
Current Budget

	FY2015						Controller - Finance	Controller - Finance
	FY2014 Actual	Current Budget	Controller's Projection	Finance Projection	Actual YTD	Variance		
Revenues								
General Property Taxes	976,240	1,067,338	1,069,372	1,073,551	1,155,839	(4,179)		
Industrial Assessments	16,534	15,000	15,000	16,000	132	(1,000)		
Sales Tax	629,441	666,968	666,585	670,468	505,068	(3,883)		
Other Taxes	14,056	14,168	15,500	15,815	7,637	(315)		
Electric Franchise	101,054	100,670	100,670	100,572	75,087	98		
Telephone Franchise	43,913	42,225	42,295	42,586	32,306	(291)		
Gas Franchise	16,493	14,538	14,538	14,538	10,904	-		
Other Franchise	28,529	27,665	29,510	30,317	22,175	(807)		
Licenses and Permits	35,757	34,504	35,836	37,138	27,631	(1,302)		
Intergovernmental	20,897	21,619	24,924	24,924	13,467	-		
Charges for Services	56,059	53,070	58,019	58,772	47,391	(753)		
Direct Interfund Services	43,257	48,453	49,004	49,004	35,591	-		
Indirect Interfund Services	18,558	23,725	23,420	23,420	17,883	-		
Municipal Courts Fines and Forfeits	30,493	31,308	25,014	27,143	18,648	(2,129)		
Other Fines and Forfeits	4,683	4,673	4,448	4,461	3,423	(13)		
Interest	2,407	2,401	2,600	3,000	1,979	(400)		
Miscellaneous/Other	15,432	9,170	10,063	14,836	7,351	(4,773)		
Total Revenues	2,053,803	2,177,495	2,186,798	2,206,545	1,982,512	(19,747)		
Expenditures								
Administration & Regulatory Affairs	25,069	29,593	30,104	30,104	23,597	-		
City Council	6,208	11,958	11,958	11,958	5,220	-		
City Secretary	755	905	893	893	602	-		
Controller	8,134	8,634	8,590	8,590	5,954	-		
Finance	16,388	19,799	19,633	19,633	13,555	-		
Fire	452,316	506,798	505,187	505,187	373,762	-		
General Services	49,874	41,130	41,610	41,610	26,635	-		
Health and Human Services	52,985	57,012	60,132	60,132	47,217	-		
Housing and Community Development	1,285	667	663	663	449	-		
Houston Emergency Center	12,171	12,386	12,518	12,518	9,290	-		
Human Resources	3,300	3,600	3,530	3,530	2,432	-		
Information Technology	23,696	24,040	23,565	23,565	16,143	-		
Legal	14,931	16,492	15,566	15,566	11,229	-		
Library	37,906	39,978	39,384	39,384	27,660	-		
Mayor's Office	7,073	8,042	8,069	8,069	6,149	-		
Municipal Courts	24,617	28,076	27,929	27,929	19,960	-		
Neighborhoods	11,154	12,210	12,151	12,151	8,304	-		
Office of Business Opportunity	2,550	2,913	2,895	2,895	2,056	-		
Parks and Recreation	65,876	70,176	69,906	69,906	48,771	-		
Planning and Development	7,505	8,406	8,062	8,062	5,439	-		
Police	723,066	758,826	748,020	748,020	553,391	-		
Public Works and Engineering	33,891	34,265	34,247	34,247	24,743	-		
Solid Waste Management	73,556	73,691	74,792	74,792	51,822	-		
Total Departmental Expenditures	1,654,306	1,769,597	1,759,404	1,759,404	1,284,380	-		
General Government	167,281	224,497	230,529	230,529	117,847	-		
Total Expenditures Other Than Debt	1,821,587	1,994,094	1,989,933	1,989,933	1,402,227	-		
Debt Service Transfer	243,813	264,500	264,500	264,500	264,500	-		
Total Expenditures and Other Uses	2,065,400	2,258,594	2,254,433	2,254,433	1,666,727	-		
Net Current Activity	(11,597)	(81,099)	(67,635)	(47,888)	315,785	(19,747)		
Other Financing Sources (Uses)								
Proceeds from Notes	-	-	-	-	-	-		
Transfers from Other Funds	26,639	30,139	30,286	30,286	21,592	-		
Sale of Capital Assets	1,017	2,500	4,919	4,919	4,702	(0)		
Total Other Financing Sources (Uses)	27,656	32,639	35,205	35,205	26,294	(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)	342,079	-		
Change in Inventory/Prepaid Items/Imprest Cash	1,003	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	16,030	35,776	-	(19,747)		
Fund Balance, End of Year***	222,621	174,161	190,191	209,938	564,700	(19,747)		

*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 \$149,245 based on current projections. Ordinance 2003-474 requires a 5% fund balance of expenditures less Debt Service. The City will be \$40,947 above 7.5% based on the Controller's Projections for FY2015.

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

Aviation Operating Fund
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Landing Area	\$ 88,342	\$ 96,698	\$ 96,698	\$ 72,488	\$ 92,042	\$ 92,042
Bldg and Ground Area	186,505	203,106	203,106	149,850	194,874	194,874
Parking and Concession	172,701	169,612	169,612	133,900	180,164	180,164
Other	4,559	4,019	4,019	3,664	4,596	4,596
Total Operating Revenues	<u>452,107</u>	<u>473,435</u>	<u>473,435</u>	<u>359,902</u>	<u>471,676</u>	<u>471,676</u>
Operating Expenses						
Personnel	108,520	114,927	114,927	76,354	102,367	102,367
Supplies	8,822	9,457	9,484	5,566	8,860	8,860
Services	149,957	171,892	177,686	112,395	164,133	164,133
Non-Capital Outlay	1,338	2,087	2,429	832	2,079	2,079
Total Operating Expenses	<u>268,637</u>	<u>298,364</u>	<u>304,526</u>	<u>195,147</u>	<u>277,440</u>	<u>277,440</u>
Operating Income (Loss)	<u>183,470</u>	<u>175,071</u>	<u>168,909</u>	<u>164,755</u>	<u>194,236</u>	<u>194,236</u>
Non-Operating Revenues (Expenses)						
Interest Income	5,498	5,269	5,269	4,462	5,969	5,969
Other	3,219	3,990	3,990	4,887	6,989	6,989
Total Non-Operating Rev (Exp)	<u>8,717</u>	<u>9,259</u>	<u>9,259</u>	<u>9,349</u>	<u>12,958</u>	<u>12,958</u>
Income (Loss) Before Operating Transfers	<u>192,187</u>	<u>184,330</u>	<u>178,168</u>	<u>174,104</u>	<u>207,194</u>	<u>207,194</u>
Operating Transfers						
Interfund Transfer - Oper Reserve	3,236	2,000	2,000	1,027	3,027	3,027
Debt Service Principal	46,516	54,219	54,219	40,664	54,219	54,219
Debt Service Interest	51,567	55,819	55,819	37,124	56,665	56,665
Renewal and Replacement	0	0	0	2,550	2,550	2,550
Capital Improvement	92,747	72,292	66,130	8,049	90,732	90,732
Total Operating Transfers	<u>194,066</u>	<u>184,330</u>	<u>178,168</u>	<u>89,414</u>	<u>207,193</u>	<u>207,193</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ (1,879)</u>	<u>\$ 0</u>	<u>\$ (0)</u>	<u>84,690</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 March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controllers Projection	Finance Projection
Operating Revenues						
Facility Rentals	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380
Parking	9,744	8,904	8,904	7,412	9,452	9,452
Contract Cleaning	0	0	0	0	0	0
Total Operating Revenues	<u>11,124</u>	<u>10,284</u>	<u>10,284</u>	<u>8,792</u>	<u>10,832</u>	<u>10,832</u>
Operating Expenses						
Personnel	603	204	204	137	211	211
Supplies	0	0	0	0	0	0
Services	596	163	163	54	125	125
Total Operating Expenses	<u>1,199</u>	<u>367</u>	<u>367</u>	<u>191</u>	<u>336</u>	<u>336</u>
Operating Income (Loss)	<u>9,925</u>	<u>9,917</u>	<u>9,917</u>	<u>8,601</u>	<u>10,496</u>	<u>10,496</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	88,416	89,750	89,750	68,009	90,509	90,509
Delinquent	1,703	1,300	1,300	968	1,000	1,000
Net Hotel Occupancy Tax	<u>90,119</u>	<u>91,050</u>	<u>91,050</u>	<u>68,977</u>	<u>91,509</u>	<u>91,509</u>
Interest Income	8,398	240	240	222	290	290
Capital Outlay	0	0	0	0	0	0
Other Interest	(333)	(1,060)	(1,060)	(651)	(944)	(944)
Other	292	292	292	1,628	1,530	1,530
Total Non-Operating Rev (Exp)	<u>98,476</u>	<u>90,522</u>	<u>90,522</u>	<u>70,176</u>	<u>92,385</u>	<u>92,385</u>
Income (Loss) Before Operating Transfers	<u>108,401</u>	<u>100,439</u>	<u>100,439</u>	<u>78,777</u>	<u>102,881</u>	<u>102,881</u>
Operating Transfers						
Transfers for Interest	4,386	5,775	5,775	2,891	6,878	6,878
Transfers for Principal	17,719	16,031	16,031	12,122	16,031	16,031
Transfer to Component Unit	71,991	76,925	76,925	61,927	77,115	77,115
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>78,320</u>	<u>101,404</u>	<u>101,404</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ 12,925</u>	<u>\$ 328</u>	<u>\$ 328</u>	<u>\$ 457</u>	<u>\$ 1,477</u>	<u>\$ 1,477</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 March 31, 2015
(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	\$ 369,211	\$ 501,260	\$ 501,260
Sewer Sales	441,300	449,414	449,414	324,628	438,562	438,562
Penalties	9,456	16,000	16,000	6,333	10,000	10,000
Other	10,650	10,310	10,310	7,864	10,310	10,310
Total Operating Revenues	<u>961,318</u>	<u>986,436</u>	<u>986,436</u>	<u>708,036</u>	<u>960,132</u>	<u>960,132</u>
Operating Expenses						
Personnel	157,463	176,418	174,605	122,220	166,138	166,138
Supplies	40,200	45,653	45,638	30,826	42,112	42,112
Electricity and Gas	47,224	51,123	51,123	37,157	50,857	50,857
Contracts & Other Payments	137,687	153,301	155,274	90,019	150,118	150,118
Non-Capital Equipment	2,562	4,371	4,376	1,657	3,674	3,674
Total Operating Expenses	<u>385,136</u>	<u>430,866</u>	<u>431,016</u>	<u>281,879</u>	<u>412,899</u>	<u>412,899</u>
Operating Income (Loss)	<u>576,182</u>	<u>555,570</u>	<u>555,420</u>	<u>426,157</u>	<u>547,233</u>	<u>547,233</u>
Non-Operating Revenues (Expenses)						
Interest Income	4,956	5,519	5,519	3,887	5,519	5,519
Sale of Property, Mains and Scrap	2,713	400	400	1,944	1,937	1,937
Other	6,449	14,441	14,441	10,662	14,316	14,316
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)	(17,002)	(18,064)	(18,064)
Total Non-Operating Rev (Exp)	<u>22,481</u>	<u>23,296</u>	<u>23,296</u>	<u>14,770</u>	<u>37,616</u>	<u>37,616</u>
Income (Loss) Before Operating Transfers	<u>598,663</u>	<u>578,866</u>	<u>578,716</u>	<u>440,927</u>	<u>584,849</u>	<u>584,849</u>
Operating Transfers						
Debt Service Transfer	395,911	428,210	428,210	235,749	423,710	423,710
Interfund Transfer	784	0	0	0	0	0
Transfer to PIB - Water & Sewer	13,094	12,039	12,039	12,039	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	3,479	4,732	4,732
Equipment Acquisition	17,046	25,593	25,443	8,352	19,269	19,269
Transfer to Stormwater	27,564	42,002	42,002	24,929	42,002	42,002
Total Operating Transfers	<u>569,104</u>	<u>577,576</u>	<u>577,426</u>	<u>349,548</u>	<u>566,752</u>	<u>566,752</u>
Net Current Activity						
Operating Fund Only	\$ <u>29,559</u>	\$ <u>1,290</u>	\$ <u>1,290</u>	\$ <u>91,379</u>	\$ <u>18,097</u>	\$ <u>18,097</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 March 31, 2015
(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	\$ 85,178	\$ 104,928	\$ 104,928
Interfund Drainage Fee	6,875	6,878	6,878	5,144	6,878	6,878
Charges for Services	603	1,307	1,307	238	896	896
Licenses & Permits	1,780	1,143	1,143	1,771	2,211	2,211
Street Milling and Sales Earnings	800	950	950	539	850	850
Metro Intergovernmental Revenue	56,103	57,082	57,082	30,859	57,082	57,082
Operating Recoveries & Refunds	38	250	250	0	125	125
Miscellaneous/Other	61	93	93	(737)	93	93
Total Revenues	<u>172,923</u>	<u>173,630</u>	<u>173,630</u>	<u>122,992</u>	<u>173,063</u>	<u>173,063</u>
Expenditures						
Personnel	30,539	35,274	35,170	24,115	33,090	33,090
Supplies	10,250	14,283	13,956	7,727	12,475	12,475
Other Services	15,597	21,313	21,385	11,665	34,604	34,604
Capital Outlay	3,226	5,201	5,560	1,126	3,956	3,956
Total Expenditures	<u>59,612</u>	<u>76,071</u>	<u>76,071</u>	<u>44,633</u>	<u>84,125</u>	<u>84,125</u>
Net Current Activity	113,311	97,559	97,559	78,359	88,938	88,938
Other Financing Sources (Uses)						
Interest Income	589	500	500	375	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)	(510)	(800)	(800)
Transfer Out - Capital Projects	(126,542)	(131,000)	(162,347)	(86,268)	(152,468)	(152,468)
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>(100,415)</u>	<u>(125,849)</u>	<u>(125,849)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(15,191)	(15,253)	(46,600)	(22,056)	(36,911)	(36,911)
Fund Balance, Beginning of Year	84,569	69,378	69,378	69,378	69,378	69,378
Fund Balance, End of Year	<u>\$ 69,378</u>	<u>\$ 54,125</u>	<u>\$ 22,778</u>	<u>\$ 47,322</u>	<u>\$ 32,467</u>	<u>\$ 32,467</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 March 31, 2015) is \$3.170 billion. The portion of the debt associated with drainage and street improvements is estimated at \$1.36 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 March 31, 2015
(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	21,420	14,368	19,660	19,660
Supplies	2,180	2,506	2,506	1,364	2,519	2,519
Other Services	15,815	12,799	13,165	7,368	16,025	16,025
Capital Outlay	2,711	3,606	3,606	1,130	2,493	2,493
Total Expenditures	<u>40,847</u>	<u>40,697</u>	<u>40,697</u>	<u>24,230</u>	<u>40,697</u>	<u>40,697</u>
Net Current Activity	(40,734)	(40,579)	(40,579)	(24,190)	(40,569)	(40,569)
Other Financing Sources (Uses)						
Interest Income	69	60	60	31	50	50
Transfers In - CUS	27,564	42,002	42,002	24,929	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)	(688)	(688)	(688)
Discretionary Debt - Drainage	(13,109)	(14,807)	(14,807)	(14,092)	(14,807)	(14,807)
Total Other Financing Sources (Uses)	<u>37,736</u>	<u>40,579</u>	<u>40,579</u>	<u>24,192</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	0	0
Fund Balance, Beginning of Year	<u>5,124</u> *	<u>2,126</u>	<u>2,126</u>	<u>2,126</u>	<u>2,126</u>	<u>2,126</u>
Fund Balance, End of Year	<u>\$ 2,126</u>	<u>\$ 2,126</u>	<u>\$ 2,126</u>	<u>\$ 2,128</u>	<u>\$ 2,126</u>	<u>\$ 2,126</u>

* Fund Balance includes \$124 in Prepaids.

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 March 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	\$ 243,472	\$ 315,175	\$ 315,175
City Dental Plans	9,874	10,278	10,278	7,618	10,251	10,251
City Life Insurance Plans	5,488	5,808	5,808	4,242	5,693	5,693
Vision	2,346	2,363	2,363	1,968	2,394	2,394
Health Flexible Spending Account	2,914	2,950	2,950	2,456	3,275	3,275
Dependent Care Reimbursement	301	265	265	238	315	315
Operating Revenues	<u>335,074</u>	<u>343,421</u>	<u>343,421</u>	<u>259,994</u>	<u>337,103</u>	<u>337,103</u>
Operating Expenses						
Medicare Advantage	20,757	24,366	24,058	17,484	23,258	23,258
City Medical Plan Claims - Cigna	270,981	290,606	290,608	208,406	283,147	283,147
City Dental Plan Claims	9,874	10,278	10,278	7,618	10,251	10,251
Vision	2,346	2,363	2,363	1,968	2,394	2,394
City Life Insurance Plans	5,488	5,808	5,808	4,242	5,692	5,692
Administrative Costs	6,330	7,163	7,469	4,483	7,098	7,098
Health Flexible Spending Account	2,914	2,950	2,950	2,456	3,275	3,275
Dependent Care	301	265	265	238	315	315
Operating Expenses	<u>318,991</u>	<u>343,799</u>	<u>343,799</u>	<u>246,895</u>	<u>335,430</u>	<u>335,430</u>
Operating Income (Loss)	16,083	(378)	(378)	13,099	1,673	1,673
Non-Operating Revenues (Expenses)						
Interest Income	378	405	405	371	405	405
Prior Year Expense Recovery	147	0	0	22	22	22
Miscellaneous Revenue	4,135	0	0	395	395	395
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>788</u>	<u>822</u>	<u>822</u>
Net Income (Loss)	20,773	27	27	13,887	2,495	2,495
Net Assets, Beginning of Year	<u>9,316</u>	<u>30,089</u>	<u>30,089</u>	<u>30,089</u>	<u>30,089</u>	<u>30,089</u>
Net Assets, End of Year	<u>\$ 30,089</u>	<u>\$ 30,116</u>	<u>\$ 30,116</u>	<u>\$ 43,976</u>	<u>\$ 32,584</u>	<u>\$ 32,584</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 March 31, 2015
(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	\$ 957	\$ 1,276	\$ 1,276
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>957</u>	<u>1,276</u>	<u>1,276</u>
Operating Expenses						
Management Consulting Services	22	70	70	0	22	22
Claims Payment Services	110	165	165	88	165	165
Employee Medical Claims	174	1,316	1,316	988	1,316	1,316
Operating Expenses	<u>306</u>	<u>1,551</u>	<u>1,551</u>	<u>1,076</u>	<u>1,503</u>	<u>1,503</u>
Operating Income (Loss)	951	(281)	(281)	(119)	(227)	(227)
Non-Operating Revenues (Expenses)						
Interest Income	63	62	62	49	65	65
Non-Operating Revenues (Expenses)	<u>63</u>	<u>62</u>	<u>62</u>	<u>49</u>	<u>65</u>	<u>65</u>
Net Income (Loss)	1,014	(219)	(219)	(70)	(162)	(162)
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>\$ 1,388</u>	<u>\$ 1,296</u>	<u>\$ 1,296</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 March 31, 2015
(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	\$ 12,904	\$ 33,977	\$ 33,977
Operating Revenues	<u>25,499</u>	<u>37,551</u>	<u>37,551</u>	<u>12,904</u>	<u>33,977</u>	<u>33,977</u>
Operating Expenses						
Personnel	7,358	8,206	8,206	6,115	8,186	8,186
Supplies	122	156	156	47	153	153
Services:						
Insurance Fees/Adm.	11,865	14,284	14,284	448	10,730	10,730
Claims and Judgments	2,896	12,724	11,124	7,598	12,254	12,254
Other Services	3,237	2,181	3,781	1,909	2,654	2,654
Capital Outlay	27	0	0	0	0	0
Operating Expenses	<u>25,505</u>	<u>37,551</u>	<u>37,551</u>	<u>16,116</u>	<u>33,977</u>	<u>33,977</u>
Operating Income (Loss)	(6)	(0)	(0)	(3,213)	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)	(3,212)	1	1
Net Assets, Beginning of Year	77	72	72	72	72	72
Net Assets, End of Year	<u>\$ 72</u>	<u>\$ 72</u>	<u>\$ 72</u>	<u>\$ (3,140)</u>	<u>\$ 73</u>	<u>\$ 73</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 March 31, 2015
(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	\$ 15,971	\$ 22,420	\$ 22,420
Operating Revenues	<u>23,805</u>	<u>26,170</u>	<u>26,170</u>	<u>15,971</u>	<u>22,420</u>	<u>22,420</u>
Operating Expenses						
Personnel	2,543	3,343	3,329	2,284	2,987	2,987
Supplies	47	74	77	22	76	76
Current Year Claims	20,769	22,255	22,215	12,409	18,844	18,844
Services	488	495	546	279	516	516
Non-Capital Outlay	2	10	10	4	6	6
Operating Expenses	<u>23,849</u>	<u>26,177</u>	<u>26,177</u>	<u>14,998</u>	<u>22,429</u>	<u>22,429</u>
Operating Income (Loss)	(44)	(7)	(7)	973	(9)	(9)
Non-Operating Revenues (Expenses)						
Interest Income	22	7	7	9	9	9
Other	22	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>44</u>	<u>7</u>	<u>7</u>	<u>9</u>	<u>9</u>	<u>9</u>
Net Income (Loss)	0	0	0	982	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>\$ 982</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 March 31, 2015
(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	\$ 5,517	\$ 7,042	\$ 7,042
Interest Income	46	49	49	41	48	48
Other		0	0	(40)	(40)	(40)
Total Revenues	<u>8,875</u>	<u>7,799</u>	<u>7,799</u>	<u>5,518</u>	<u>7,050</u>	<u>7,050</u>
Expenditures						
Personnel	2,871	3,200	3,200	1,314	3,300	3,300
Supplies	3,956	1,473	3,144	1,785	2,620	2,620
Other Services	1,462	1,847	2,376	833	1,899	1,899
Capital Purchases	275	0	368	316	330	330
Non-Capital Purchases	127	5,080	2,511	410	615	615
Total Expenditures	<u>8,691</u>	<u>11,600</u>	<u>11,600</u>	<u>4,658</u>	<u>8,764</u>	<u>8,764</u>
Net Current Activity	184	(3,801)	(3,802)	860	(1,713)	(1,713)
Fund Balance, Beginning of Year	<u>6,500</u>	<u>6,684</u>	<u>6,684</u>	<u>6,684</u>	<u>6,684</u>	<u>6,684</u>
Fund Balance, End of Year	<u>\$ 6,684</u>	<u>\$ 2,883</u>	<u>\$ 2,882</u>	<u>\$ 7,544</u>	<u>\$ 4,971</u>	<u>\$ 4,971</u>

Auto Dealers
For the period ended March 31, 2015
(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	1,681	\$ 2,565	\$ 2,565
Vehicle Storage Notification	251	245	245	216	245	245
Vehicle Auction Fees	230	220	220	149	220	220
Interest Income	31	32	32	25	32	32
Other	3,635	4,001	4,001	3,050	4,001	4,001
Total Revenues	<u>7,058</u>	<u>7,063</u>	<u>7,063</u>	<u>5,122</u>	<u>7,063</u>	<u>7,063</u>
Expenditures						
Personnel	3,416	3,638	3,638	2,797	3,638	3,638
Supplies	190	496	629	341	629	629
Other Services	1,276	1,974	1,702	1,070	1,702	1,702
Capital Purchases	42	1,230	1,370	99	1,370	1,370
Total Expenditures	<u>4,924</u>	<u>7,338</u>	<u>7,338</u>	<u>4,309</u>	<u>7,338</u>	<u>7,338</u>
Other Financing Sources (Uses)						
Transfers Out	(1,533)	(1,500)	(1,500)	(1,056)	(1,500)	(1,500)
Total Other Financing Sources (Uses)	<u>(1,533)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,056)</u>	<u>(1,500)</u>	<u>(1,500)</u>
Net Current Activity	601	(1,775)	(1,775)	(243)	(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>\$ 4,118</u>	<u>\$ 2,586</u>	<u>\$ 2,586</u>

BARC Special Revenue Fund
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Licenses & Fees	\$ 1,225	\$ 1,181	\$ 1,181	\$ 1,064	\$ 1,310	\$ 1,310
Interest	34	42	42	46	46	46
Animal Adoption	213	205	205	168	205	205
Contributions	272	90	90	153	160	160
Other Revenue	2	0	0	2	2	2
Total Revenues	<u>1,746</u>	<u>1,518</u>	<u>1,518</u>	<u>1,432</u>	<u>1,723</u>	<u>1,723</u>
Expenditures						
Personnel	5,663	7,773	7,573	4,799	7,310	7,310
Supplies	1,217	1,488	1,537	1,029	1,743	1,743
Other Services	1,478	2,605	2,748	1,453	2,804	2,804
Capital Outlay	70	300	278	7	278	278
Non-Capital Outlay	2	47	77	65	77	77
Total Expenditures	<u>8,430</u>	<u>12,213</u>	<u>12,213</u>	<u>7,354</u>	<u>12,212</u>	<u>12,212</u>
Net Current Activity	<u>(6,684)</u>	<u>(10,696)</u>	<u>(10,696)</u>	<u>(5,921)</u>	<u>(10,489)</u>	<u>(10,489)</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)	4,169	(399)	(399)
Fund Balance, Beginning of Year	783	1,275	1,275	1,275	1,275	1,275
Fund Balance, End of Year	<u>\$ 1,275</u>	<u>\$ 670</u>	<u>\$ 670</u>	<u>\$ 5,444</u>	<u>\$ 876</u>	<u>\$ 876</u>

Bayou Greenway 2020 Fund
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Charges for Services	0	0	777	582	799	799
Other Revenue	0	0	0	0	0	0
Interest	0	0	0	2	2	2
Total Revenues	<u>0</u>	<u>0</u>	<u>777</u>	<u>584</u>	<u>801</u>	<u>801</u>
Expenditures						
Personnel	0	0	656	298	656	656
Supplies	0	0	46	8	61	61
Other Services	0	0	75	15	84	84
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>321</u>	<u>801</u>	<u>801</u>
Net Current Activity	<u>0</u>	<u>0</u>	<u>0</u>	<u>263</u>	<u>0</u>	<u>0</u>
Fund Balance, Beginning of Year	0	0	0	0	0	0
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 263</u>	<u>\$ 0</u>	<u>\$ 0</u>

Building Inspection Special Revenue Fund
For the period ended March 31, 2015
(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	\$ 49,023	\$ 62,776	\$ 62,776
Charges for Services	15,643	14,707	14,707	11,356	14,700	14,700
Other	1,820	2,206	2,206	2,000	2,707	2,707
Interest Income	185	171	171	208	274	274
Total Revenues	<u>75,737</u>	<u>71,274</u>	<u>71,274</u>	<u>62,587</u>	<u>80,457</u>	<u>80,457</u>
Expenditures						
Personnel	42,079	52,095	51,320	35,703	48,377	48,377
Supplies	922	1,303	1,303	591	898	898
Other Services	10,944	16,112	17,887	8,223	14,028	14,028
Capital Outlay	2,156	5,461	5,060	1,005	5,424	5,424
Non-Capital Outlay	806	1,078	479	128	982	982
Total Expenditures	<u>56,907</u>	<u>76,049</u>	<u>76,049</u>	<u>45,650</u>	<u>69,709</u>	<u>69,709</u>
Other Financing Sources (Uses)						
Operating Transfers Out	(6,824)	(962)	(962)	(962)	(6,530)	(6,530)
Total Other Financing Sources (Uses)	<u>(6,824)</u>	<u>(962)</u>	<u>(962)</u>	<u>(962)</u>	<u>(6,530)</u>	<u>(6,530)</u>
Net Current Activity	12,006	(5,737)	(5,737)	15,975	4,218	4,218
Fund Balance, Beginning of Year	<u>15,165</u>	<u>27,171</u>	<u>27,171</u>	<u>27,171</u>	<u>27,171</u>	<u>27,171</u>
Fund Balance, End of Year	<u>\$ 27,171</u>	<u>\$ 21,434</u>	<u>\$ 21,434</u>	<u>\$ 43,146</u>	<u>\$ 31,389</u>	<u>\$ 31,389</u>

Building (Court) Security Fund
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 829	\$ 866	\$ 866	\$ 474	\$ 700	\$ 700
Total Revenues	<u>829</u>	<u>866</u>	<u>866</u>	<u>474</u>	<u>700</u>	<u>700</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	0	100	100	0	0	0
Other Services	773	769	769	498	760	760
Equipment	0	0	0	0	0	0
Total Expenditures	<u>773</u>	<u>869</u>	<u>869</u>	<u>498</u>	<u>760</u>	<u>760</u>
Net Current Activity	56	(3)	(3)	(24)	(60)	(60)
Fund Balance, Beginning of Year	<u>22</u>	<u>78</u>	<u>78</u>	<u>78</u>	<u>78</u>	<u>78</u>
Fund Balance, End of Year	<u>\$ 78</u>	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ 54</u>	<u>\$ 18</u>	<u>\$ 18</u>

Cable TV
For the period ended March 31, 2015
(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	\$ 2,290	\$ 4,675	\$ 4,675
Total Revenues	<u>4,289</u>	<u>4,254</u>	<u>4,254</u>	<u>2,290</u>	<u>4,675</u>	<u>4,675</u>
Expenditures						
Maintenance and Operations	6,340	3,975	4,049	2,549	4,273	4,273
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>2,570</u>	<u>4,707</u>	<u>4,707</u>
Net Current Activity	(2,354)	(229)	(229)	(280)	(32)	(32)
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>\$ 257</u>	<u>\$ 505</u>	<u>\$ 505</u>

Child Safety Fund
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest on Investments	\$ 7	\$ 20	\$ 20	6	\$ 10	\$ 10
Municipal Courts Collections	2,454	2,400	2,400	1,893	2,485	2,485
Harris County Collections	833	815	815	549	785	785
Total Revenues	<u>3,294</u>	<u>3,235</u>	<u>3,235</u>	<u>2,448</u>	<u>3,280</u>	<u>3,280</u>
Expenditures						
School Crossing Guard Program	3,441	3,232	3,232	1,580	3,337	3,337
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>1,580</u>	<u>3,340</u>	<u>3,340</u>
Net Current Activity	(150)	0	0	867	(60)	(60)
Fund Balance, Beginning of Year	<u>209</u>	<u>60</u>	<u>60</u>	<u>60</u>	<u>60</u>	<u>60</u>
Fund Balance, End of Year	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 927</u>	<u>\$ 0</u>	<u>\$ 0</u>

Contractor Responsibility Fund
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 390	\$ 422	\$ 422	\$ 562	\$ 555	\$ 555
Total Revenues	<u>390</u>	<u>422</u>	<u>422</u>	<u>562</u>	<u>555</u>	<u>555</u>
Expenditures						
Personnel	117	123	123	93	123	123
Supplies	0	0	0	0	0	0
Other Services	503	788	788	197	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>290</u>	<u>1,353</u>	<u>1,353</u>
Net Current Activity	(1,030)	(889)	(889)	272	(798)	(798)
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>\$ 2,317</u>	<u>\$ 1,247</u>	<u>\$ 1,247</u>

Digital Automated Red Light Enforcement Program Fund
For the period ended March 31, 2015
(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 March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 7	\$ 4	\$ 4	\$ 3	\$ 4	\$ 4
Total Revenues	<u>7</u>	<u>4</u>	<u>4</u>	<u>3</u>	<u>4</u>	<u>4</u>
Expenditures						
Personnel	357	466	466	227	303	303
Supplies	3	9	9	0	6	6
Other Services	83	103	103	21	43	43
Capital Equipment	-	0	0	0	0	0
Non-Capital Equipment	60	30	30	(0)	14	14
Total Expenditures	<u>503</u>	<u>607</u>	<u>607</u>	<u>248</u>	<u>365</u>	<u>365</u>
Net Current Activity	(496)	(603)	(603)	(245)	(361)	(361)
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>\$ 451</u>	<u>\$ 335</u>	<u>\$ 335</u>

Essential Public Health Services Fund
For the period ended March 31, 2015
(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	\$ 17,588	\$ 17,602	\$ 17,602
Total Revenues	<u>12,056</u>	<u>14,299</u>	<u>14,299</u>	<u>17,588</u>	<u>17,602</u>	<u>17,602</u>
Expenditures						
Personnel	3,813	10,390	10,063	5,166	7,501	7,501
Supplies	356	639	680	333	468	468
Other Services	2,499	5,749	5,789	3,550	5,325	5,325
Non-Capital Purchases	299	591	659	103	578	578
Capital Purchases	87	0	267	208	389	389
Total Expenditures	<u>7,054</u>	<u>17,369</u>	<u>17,458</u>	<u>9,360</u>	<u>14,261</u>	<u>14,261</u>
Net Current Activity	5,002	(3,070)	(3,159)	8,228	3,341	3,341
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>\$ 4,408</u>	<u>\$ 15,795</u>	<u>\$ 10,908</u>	<u>\$ 10,908</u>

Forensic Transition Special Fund
For the period ended March 31, 2015
(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	\$ 7,432	\$ 10,271	\$ 10,271
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>7,432</u>	<u>10,271</u>	<u>10,271</u>
Expenditures						
Personnel	12,108	13,741	13,741	8,322	10,017	10,017
Supplies	538	150	150	(5)	109	109
Other Services	3,145	199	199	23	145	145
Capital Purchases	26	0	0	0	0	0
Non-Capital Purchases	91	0	0	0	0	0
Total Expenditures	<u>15,908</u>	<u>14,090</u>	<u>14,090</u>	<u>8,341</u>	<u>10,271</u>	<u>10,271</u>
Net Current Activity	25	0	0	(909)	0	0
Fund Balance, Beginning of Year	0	25	25	25	25	25
Fund Balance, End of Year	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ (884)</u>	<u>\$ 25</u>	<u>\$ 25</u>

Health Special Revenue Fund
For the period ended March 31, 2015
(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	\$ 1,854	\$ 2,548	\$ 2,548
Total Revenues	<u>2,789</u>	<u>2,517</u>	<u>2,517</u>	<u>1,854</u>	<u>2,548</u>	<u>2,548</u>
Expenditures						
Personnel	1,075	1,039	1,039	721	961	961
Supplies	384	534	496	256	515	515
Other Services	927	1,647	1,693	919	1,790	1,790
Non-Capital Purchases	62	84	124	43	79	79
Capital Purchases	42	365	444	126	127	127
Total Expenditures	<u>2,490</u>	<u>3,669</u>	<u>3,796</u>	<u>2,065</u>	<u>3,472</u>	<u>3,472</u>
Operating Transfers						
Operating Transfers In (Out)	800	400	400	0	400	400
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)	(211)	(524)	(524)
Fund Balance, Beginning of Year	4,440	5,539	5,539	5,539	5,539	5,539
Fund Balance, End of Year	<u>\$ 5,539</u>	<u>\$ 4,787</u>	<u>\$ 4,660</u>	<u>\$ 5,328</u>	<u>\$ 5,015</u>	<u>\$ 5,015</u>

Historic Preservation Fund
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 7	\$ 3	\$ 3	\$ 6	\$ 7	\$ 7
Charges for Services	341	225	225	288	325	325
Other Interfund Services	0	0	0	0	0	0
Total Revenues	<u>348</u>	<u>228</u>	<u>228</u>	<u>294</u>	<u>\$ 332</u>	<u>\$ 332</u>
Expenditures						
Supplies & Other Services	263	509	509	242	456	456
Total Expenditures	<u>263</u>	<u>509</u>	<u>509</u>	<u>242</u>	<u>456</u>	<u>456</u>
Net Current Activity	85	(281)	(281)	52	(124)	(124)
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>\$ 1,072</u>	<u>\$ 896</u>	<u>\$ 896</u>

Houston Civic Events Special Revenue Fund
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 0	\$ 0	\$ 0	\$ 24	\$ 33	\$ 33
Interest Income	0	0	0	5	12	12
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>29</u>	<u>45</u>	<u>45</u>
Expenditures						
Personnel	0	1,677	1,677	1,157	1,938	1,938
Supplies	0	72	84	81	72	72
Other Services	0	276	264	201	276	276
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>1,440</u>	<u>2,286</u>	<u>2,286</u>
Operating Transfers						
Operating Transfers In (Out)	0	(0)	(0)	1,641	2,241	2,241
Total Operating Transfers	<u>0</u>	<u>(0)</u>	<u>(0)</u>	<u>1,641</u>	<u>2,241</u>	<u>2,241</u>
Net Current Activity	0	0	0	230	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>\$ 230</u>	<u>\$ 0</u>	<u>\$ 0</u>

Houston Emergency Center
For the period ended March 31, 2015
(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	\$ 17,510	\$ 26,149	\$ 26,149
Total Revenues	<u>24,206</u>	<u>26,017</u>	<u>26,017</u>	<u>17,510</u>	<u>26,149</u>	<u>26,149</u>
Expenditures						
Maintenance and Operations	<u>23,800</u>	<u>26,017</u>	<u>26,017</u>	<u>18,298</u>	<u>26,399</u>	<u>26,399</u>
Total Expenditures	<u>23,800</u>	<u>26,017</u>	<u>26,017</u>	<u>18,298</u>	<u>26,399</u>	<u>26,399</u>
Net Current Activity	406	0	0	(788)	(250)	(250)
Fund Balance, Beginning of Year	<u>3,401</u>	<u>3,807</u>	<u>3,807</u>	<u>3,807</u>	<u>3,807</u>	<u>3,807</u>
Fund Balance, End of Year	<u>\$ 3,807</u>	<u>\$ 3,807</u>	<u>\$ 3,807</u>	<u>\$ 3,019</u>	<u>\$ 3,557</u>	<u>\$ 3,557</u>

Houston Transtar Center
For the period ended March 31, 2015
(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	\$ 1,217	\$ 1,645	\$ 1,645
Other Service Charges	629	645	645	480	645	645
Misc. Revenue	1	0	0	1	0	0
Interest Income	18	18	18	13	18	18
Total Revenues	<u>2,437</u>	<u>2,268</u>	<u>2,268</u>	<u>1,711</u>	<u>2,308</u>	<u>2,308</u>
Expenditures						
Maintenance and Operations	<u>2,309</u>	<u>2,915</u>	<u>2,915</u>	<u>1,864</u>	<u>2,791</u>	<u>2,791</u>
Total Expenditures	<u>2,309</u>	<u>2,915</u>	<u>2,915</u>	<u>1,864</u>	<u>2,791</u>	<u>2,791</u>
Net Current Activity	128	(647)	(647)	(153)	(483)	(483)
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>\$ 2,261</u>	<u>\$ 1,931</u>	<u>\$ 1,931</u>

Juvenile Case Manager
For the period ended March 31, 2015
(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	\$ 909	\$ 1,356	\$ 1,356
Total Revenues	<u>1,340</u>	<u>1,356</u>	<u>1,356</u>	<u>909</u>	<u>1,356</u>	<u>1,356</u>
Expenditures						
Personnel	1,161	1,628	1,628	1,027	1,433	1,433
Supplies	4	5	5	4	5	5
Other Services and Charges	160	246	242	68	163	163
Non Capital Purchases	0	0	4	4	4	4
Total Expenditures	<u>1,325</u>	<u>1,879</u>	<u>1,879</u>	<u>1,103</u>	<u>1,605</u>	<u>1,605</u>
Net Current Activity	15	(523)	(523)	(194)	(249)	(249)
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>\$ 1,572</u>	<u>\$ 1,517</u>	<u>\$ 1,517</u>

Laboratory Operations and Maintenance Fund
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 461	\$ 399	\$ 399	\$ 345	\$ 485	\$ 485
Total Revenues	<u>461</u>	<u>399</u>	<u>399</u>	<u>345</u>	<u>485</u>	<u>485</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	137	0	102	72	93	93
Other Services	340	579	461	335	454	454
Non-Capital Purchases	0	0	9	0	9	9
Capital Purchases	0	0	7	7	23	23
Total Expenditures	<u>477</u>	<u>579</u>	<u>579</u>	<u>414</u>	<u>579</u>	<u>579</u>
Net Current Activity	(16)	(180)	(180)	(69)	(94)	(94)
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>\$ 241</u>	<u>\$ 216</u>	<u>\$ 216</u>

Maintenance Renewal and Replacement Fund
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 0	0	0	10	18	18
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>10</u>	<u>18</u>	<u>18</u>
Expenses						
Personnel	0	5,934	5,934	3,949	5,574	5,574
Supplies	0	1,052	1,063	941	1,251	1,251
Other Services	0	7,285	7,142	4,281	7,331	7,331
Capital Purchases	0	0	128	20	128	128
Non-Capital Purchases	0	0	4	4	4	4
Total Expenses	<u>0</u>	<u>14,271</u>	<u>14,271</u>	<u>9,196</u>	<u>14,289</u>	<u>14,289</u>
Operating Transfers						
Operating Transfers In	0	14,271	14,271	14,271	14,271	14,271
Operating Transfers Out	0	0	0	0	0	0
Total Operating Transfers	<u>0</u>	<u>14,271</u>	<u>14,271</u>	<u>14,271</u>	<u>14,271</u>	<u>14,271</u>
Net Current Activity	0	0	0	5,085	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>\$ 5,085</u>	<u>\$ 0</u>	<u>\$ 0</u>

Parking Management Special Revenue Fund
For the period ended March 31, 2015
(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	\$ 7,525	\$ 9,805	\$ 9,805
Parking Fees	8,731	8,215	8,215	6,550	8,902	8,902
Permit Fees	346	283	283	254	289	289
Other Revenue	56	2	2	42	18	18
Interest Income	37	34	34	28	34	34
Total Revenues	<u>19,201</u>	<u>18,314</u>	<u>18,314</u>	<u>14,399</u>	<u>19,048</u>	<u>19,048</u>
Expenses						
Personnel	4,253	4,786	4,786	3,361	4,607	4,607
Supplies	465	717	714	373	717	717
Other Services	4,159	5,418	5,728	3,257	4,896	4,896
Capital Outlay	272	142	180	61	159	159
Non-Capital Outlay	20	267	272	12	219	219
Total Expenses	<u>9,169</u>	<u>11,330</u>	<u>11,680</u>	<u>7,063</u>	<u>10,598</u>	<u>10,598</u>
Net Current Activity	<u>10,032</u>	<u>6,984</u>	<u>6,634</u>	<u>7,336</u>	<u>8,450</u>	<u>8,450</u>
Other Financing Sources (Uses)						
Operating Transfers - In (Out)	(9,403)	(7,000)	(6,650)	(5,250)	(7,000)	(7,000)
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>(5,250)</u>	<u>(8,674)</u>	<u>(8,674)</u>
Net Current Activity	(890)	(1,689)	(1,689)	2,086	(224)	(224)
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>\$ 4,125</u>	<u>\$ 1,815</u>	<u>\$ 1,815</u>

Parks Golf Special Revenue Fund
For the period ended March 31, 2015
(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	\$ 1,150	\$ 1,660	\$ 1,660
Rental of Property	921	1,147	1,147	632	978	978
Interest Income	7	6	6	8	9	9
Golf	3,175	3,623	3,623	2,198	3,336	3,336
Other	48	41	41	25	34	34
Total Revenues	<u>5,807</u>	<u>6,489</u>	<u>6,489</u>	<u>4,013</u>	<u>6,017</u>	<u>6,017</u>
Expenses						
Personnel	3,769	4,306	4,306	2,922	4,055	4,055
Supplies	863	857	857	515	858	858
Other Services	896	1,052	1,052	692	1,097	1,097
Capital Outlay	0	245	245	26	245	245
Total Expenses	<u>5,528</u>	<u>6,460</u>	<u>6,460</u>	<u>4,155</u>	<u>6,255</u>	<u>6,255</u>
Net Current Activity	279	29	29	(142)	(238)	(238)
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>\$ 1,222</u>	<u>\$ 1,126</u>	<u>\$ 1,126</u>

Parks Special Revenue Fund
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 346	\$ 364	\$ 364	\$ 265	\$ 338	\$ 338
Facility Admissions/User Fees	72	63	63	62	76	76
Program Fees	315	434	434	286	429	429
Rental of Property	465	526	526	391	566	566
Licenses and Permits	293	213	213	149	190	190
Interest Income	44	50	50	39	45	45
Tennis	181	190	190	125	181	181
Other	638	105	105	144	190	190
Total Revenues	<u>2,354</u>	<u>1,945</u>	<u>1,945</u>	<u>1,461</u>	<u>2,015</u>	<u>2,015</u>
Expenses						
Personnel	463	521	521	322	521	521
Supplies	340	577	473	194	473	473
Other Services	614	1,245	2,166	1,063	1,626	1,626
Capital Purchases	0	0	0	2	2	2
Non-Capital Purchases	3	0	0	0	0	0
Total Expenses	<u>1,420</u>	<u>2,343</u>	<u>3,160</u>	<u>1,581</u>	<u>2,622</u>	<u>2,622</u>
Net Current Activity	934	(398)	(1,215)	(120)	(607)	(607)
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>\$ 6,722</u>	<u>\$ 6,235</u>	<u>\$ 6,235</u>

Police Special Services Fund
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Fees	\$ 3,213	\$ 3,687	\$ 3,687	\$ 1,364	\$ 2,800	2,800
Interest Income	34	200	200	30	200	200
Other	2,459	2,530	2,530	1,775	2,530	2,530
Interfund Transfers	5,362	4,925	4,925	2,463	4,925	4,925
Total Revenues	<u>11,068</u>	<u>11,342</u>	<u>11,342</u>	<u>5,632</u>	<u>10,456</u>	<u>10,456</u>
Expenditures						
Personnel	7,669	9,225	9,137	4,932	7,711	7,711
Supplies	894	592	576	96	227	227
Other Services	1,670	2,760	2,808	701	1,589	1,589
Capital Purchases	1,786	140	195	89	159	159
Non-Capital Purchases	9	10	10		0	0
Total Expenditures	<u>12,028</u>	<u>12,726</u>	<u>12,726</u>	<u>5,818</u>	<u>9,687</u>	<u>9,687</u>
Net Current Activity	(960)	(1,384)	(1,384)	(186)	769	769
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>\$ 5,726</u>	<u>\$ 6,681</u>	<u>\$ 6,681</u>

Recycling Expansion Program Fund
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,126	\$ 1,967	\$ 1,967	\$ 640	\$ 1,498	\$ 1,498
Interest Income	14	26	26	14	18	18
Miscellaneous	32	44	44	24	35	35
Interfund Transfers	0	0	0	0	0	0
Total Revenues	<u>1,172</u>	<u>2,037</u>	<u>2,037</u>	<u>678</u>	<u>1,551</u>	<u>1,551</u>
Expenditures						
Personnel	172	162	162	96	162	162
Supplies	4	134	134	0	134	134
Other Services	9	420	420	6	420	420
Capital/Non-Capital Purchases	0	0	0	4	0	0
Total Expenditures	<u>185</u>	<u>716</u>	<u>716</u>	<u>106</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)	572	(1,626)	(1,626)
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>\$ 3,077</u>	<u>\$ 879</u>	<u>\$ 879</u>

Special Waste Fund
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 2,767	\$ 2,758	\$ 2,758	\$ 2,167	\$ 2,758	\$ 2,758
Total Revenues	<u>2,767</u>	<u>2,758</u>	<u>2,758</u>	<u>2,167</u>	<u>2,758</u>	<u>2,758</u>
Expenditures						
Personnel	2,198	3,003	3,003	2,082	3,003	3,003
Supplies	36	37	53	33	46	46
Other Services	123	229	1,647	113	666	666
Non-Capital Purchases	122	54	54	52	52	52
Capital Purchases	59	72	382	343	343	343
Total Expenditures	<u>2,538</u>	<u>3,395</u>	<u>5,139</u>	<u>2,622</u>	<u>4,110</u>	<u>4,110</u>
Net Current Activity	229	(637)	(2,381)	(455)	(1,352)	(1,352)
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>\$ 1,180</u>	<u>\$ 3,106</u>	<u>\$ 2,209</u>	<u>\$ 2,209</u>

Supplemental Environmental Protection
For the period ended March 31, 2015
(amounts expressed in thousands)

	FY2014 Actual	FY2015				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 115	\$ 110	\$ 110	\$ 21	\$ 28	\$ 28
Interest Income	1	2	2	1	1	1
Total Revenues	<u>116</u>	<u>112</u>	<u>112</u>	<u>22</u>	<u>29</u>	<u>29</u>
Expenditures						
Personnel Services	10	52	52	29	46	46
Supplies	26	0	0	61	61	61
Other Services	3	47	47	6	26	26
Capital Purchases	0	35	35	56	56	56
Non-Capital Purchases	0	29	29	0	0	0
Total Expenditures	<u>39</u>	<u>163</u>	<u>163</u>	<u>152</u>	<u>188</u>	<u>188</u>
Net Current Activity	77	(52)	(52)	(130)	(159)	(159)
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>\$ 78</u>	<u>\$ 49</u>	<u>\$ 49</u>

Swimming Pool Safety Fund
For the period ended March 31, 2015
(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	\$ 748	\$ 1,161	\$ 1,161
Total Revenues	<u>1,125</u>	<u>1,053</u>	<u>1,053</u>	<u>748</u>	<u>1,161</u>	<u>1,161</u>
Expenditures						
Personnel	752	1,029	1,029	701	1,029	1,029
Supplies	12	15	14	3	14	14
Other Services	24	52	53	22	54	54
Non-Capital Purchases	1	15	35	1	21	21
Capital Purchases	0	48	28	0	0	0
Total Expenditures	<u>789</u>	<u>1,159</u>	<u>1,159</u>	<u>727</u>	<u>1,118</u>	<u>1,118</u>
Net Current Activity	336	(106)	(106)	21	43	43
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>\$ 818</u>	<u>\$ 840</u>	<u>\$ 840</u>

Technology Fee Fund
For the period ended March 31, 2015
(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	\$ 822	\$ 1,175	\$ 1,175
Interest Income	3	3	3	1	2	2
Total Revenues	<u>1,371</u>	<u>1,375</u>	<u>1,375</u>	<u>823</u>	<u>1,177</u>	<u>1,177</u>
Expenditures						
Other Services	952	964	964	494	950	950
Debt Service	350	-	-	0	0	0
Capital Purchases	0	225	225	104	175	175
Total Expenditures	<u>1,340</u>	<u>1,189</u>	<u>1,189</u>	<u>598</u>	<u>1,125</u>	<u>1,125</u>
Net Current Activity	31	186	186	225	52	52
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>\$ 365</u>	<u>\$ 192</u>	<u>\$ 192</u>

City of Houston, Texas
Commercial Paper Issued and Available
For the period ended March 31, 2015
(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	15.00	0.00	90.00	94.90	30.10
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	42.00	0.00	77.45	58.00	42.00
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	150.00	0.00
Series K-2	0.00	0.00	0.00	100.00	0.00
Total General Obligation	87.00	0.00	232.45	763.10	111.90
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	48.30	15.00	0.00	100.50	49.50
Total Airport System	48.30	15.00	0.00	100.50	49.50
Totals	\$135.30	\$15.00	\$232.45	\$1,563.60	\$161.40

City of Houston, Texas
Total Outstanding Debt
For the period ended March 31, 2015
(amounts expressed in thousands)

	March 31, 2015	March 31, 2014
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	2,447,340	2,422,445
Commercial Paper Notes ^(b)	111,900	212,350
Pension Obligations	594,640	601,430
Certificates of Obligations	16,360	18,660
Subtotal	3,170,240	3,254,885
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,956,560	5,755,330
Combined Utility System Commercial Paper Notes ^(c)	0	115,000
Water and Sewer System Revenue Bonds ^(d)	142,616	278,015
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)	49,500	1,000
Airport System Inferior Lien Contracts ^(g)	17,760	23,075
Airport Special Facilities Revenue Bonds ^(h)	828,845	662,730
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ⁽ⁱ⁾	641,047	560,238
Hotel Occupancy Tax And Parking Revenue Commercial Paper ^(j)	0	42,000
Subtotal	9,883,083	9,752,232
Total Debt Payable by the City	\$13,053,323	\$13,007,117

- (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: \$150 million and K2: \$100 million.
- (c) The City has authorized \$700 million in Combined Utility System Commercial Paper Notes.
- (d) Includes \$ 85.3 million accreted value of capital appreciation bonds at this date and \$77.8million 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 \$135.7 million accreted value of capital appreciation bonds at this date and \$123.1 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 March 31, 2015
(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	9,985	10,015	10,015
Total	\$ 776,000	\$ 776,000	\$ 764,985	\$ 11,015	\$ 11,015
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	108,555	26,445	26,445
Permanent and General Improvements ^(b)	60,000	60,000	55,750	4,250	4,250
Public Libraries	37,000	37,000	37,000	0	0
Low Income Housing	18,000	18,008	3,000	15,008	15,000
Total	\$ 625,000	\$ 524,958	\$ 335,565	\$ 189,393	\$ 289,435
November 2012 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	50,890	2,000	48,890	164,000
Public Safety	144,000	74,143	0	74,143	144,000
Permanent and General Improvements ^(b)	57,000	29,393	5,750	23,643	51,250
Public Libraries	28,000	13,545	2,850	10,695	25,150
Low Income Housing	15,000	2,000	0	2,000	15,000
Total	\$ 410,000	\$ 169,971	\$ 10,600	\$ 159,371	\$ 399,400
Combined Total (2001, 2006, 2012 Elections)	\$ 1,811,000	\$ 1,470,929	\$ 1,111,150	\$ 359,779	\$ 699,850

(a) As of March 31, 2015

(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

3/31/2015
(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 reflect 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 \$30.0 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

3/31/2015

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	\$ 68,077
Total Firefighters Plan	<u>63,758</u>			<u>91,232</u>	<u>68,077</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>	<u>82,577</u>
Total Police Plan	<u>103,000</u>			<u>113,000</u>	<u>82,577</u>
Municipal Plan					
General Fund	51,354	Note 2	5% / None	58,828	40,571
Other Funds	<u>78,097</u>	Note 2	5% / None	<u>95,125</u>	<u>66,194</u>
Total Municipal Plan	<u>129,451</u>			<u>153,953</u>	<u>106,765</u>
Total All Three Plans	<u><u>\$296,209</u></u>			<u><u>\$358,185</u></u>	<u><u>\$257,419</u></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	7/1/2014	1,798.0	58.1%

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).

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).

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

	FY2014 Actual	FY2015 Budget	FY2015 March	FY2015 (1) YTD AVG.	Overtime FY2014 Actual	Overtime FY2015 Budget	Overtime (1) FY2015 YTD
ENTERPRISE FUNDS							
Aviation	1,272.5	1,404.5	1,197.5	1,226.7	90.7	61.2	72.0
PW & E - Combined Utility System	2,046.9	2,259.3	2,023.1	2,020.4	165.6	128.6	146.5
TOTAL ENTERPRISE FUNDS	3,319.4	3,663.8	3,220.6	3,247.1	256.3	189.8	218.5
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	200.7	204.6	200.2	201.2	0.8	0.7	1.1
City Secretary	10.7	12.0	9.8	10.2	0.0	0.0	0.5
Controller's Office	65.3	64.5	61.3	62.1	0.0	0.0	0.0
Council Office	74.6	87.5	75.5	76.6	0.0	0.0	0.0
Finance Department	106.5	118.7	110.0	111.4	0.0	0.0	0.0
Fire Department	116.6	115.6	107.9	106.3	0.5	0.5	0.7
General Services	193.5	137.6	136.2	137.5	7.6	3.1	3.4
Health & Human Services	557.4	470.8	552.2	558.0	7.6	2.6	9.4
Housing & Community Development	2.0	2.0	1.0	1.4	0.0	0.0	0.0
Human Resources	31.1	35.0	32.7	32.0	0.0	0.0	0.0
Information Technology	153.6	173.2	155.0	159.7	2.7	2.4	2.5
Legal	119.7	127.5	123.0	121.5	0.0	0.0	0.0
Library	474.1	485.9	467.2	469.0	0.0	0.0	0.0
Mayor's Office	57.6	48.9	52.7	48.1	0.9	0.0	0.0
Municipal Courts Department	291.5	300.6	294.4	300.1	0.1	0.0	0.0
Neighborhoods	102.8	115.0	106.2	105.6	0.7	1.8	1.2
Office of Business Opportunity	26.4	30.0	26.9	28.4	0.0	0.0	0.0
Parks & Recreation	658.2	711.3	611.5	648.9	12.1	2.5	11.8
Planning & Development	76.1	78.8	72.5	71.3	0.0	0.0	0.0
Police Department	1,125.0	1,158.9	1,089.4	1,106.6	32.8	28.8	29.9
Public Works and Engineering	13.5	15.0	14.8	14.9	0.2	0.1	0.2
Solid Waste Management	433.1	438.6	438.4	438.1	25.8	31.6	29.1
SUBTOTAL MUNICIPAL	4,890.0	4,932.0	4,738.8	4,808.9	91.8	74.1	89.8
GENERAL FUND CADETS							
Fire Department	123.0	177.8	136.4	142.3	0.0	0.0	0.0
Police Department	88.1	112.5	109.2	91.2	0.0	0.0	0.0
SUBTOTAL CADETS	211.1	290.3	245.6	233.5	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 March	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	3,841.5 (4)	3,814.5 (4)	277.0	286.0	296.3
Police Department	5,143.8	5,194.0	5,089.9	5,106.0	146.6 (2)	101.0 (2)	236.4
SUBTOTAL CLASSIFIED	8,848.0	9,070.2	8,931.4	8,920.5	423.6	387.0	532.7
TOTAL GENERAL FUND	13,949.1	14,292.5	13,915.8	13,962.9	515.4	461.1	622.5
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	158.8	190.1	174.9	166.2	1.1	0.8	1.2
Finance Department	10.7	52.5	45.1	42.1	0.0	0.0	0.0
Fleet Management	311.4	375.0	351.8	354.4	14.5	7.7	14.4
General Services	61.3	142.8	133.6	135.4	0.0	4.0	1.9
Health & Human Services	590.6	207.8	660.4	651.5	1.5	0.8	2.0
Housing & Community Development	161.6	0.0	161.5	164.9	0.2	0.0	0.2
Houston Emergency Center	234.0	239.0	228.4	230.4	9.8	9.6	12.4
Human Resources	213.9	239.5	221.3	223.3	1.0	0.0	0.5
Information Technology	53.7	55.7	49.2	52.7	0.0	0.0	0.0
Legal	53.2	56.5	53.9	55.1	0.0	0.0	0.0
Library	23.4	5.0	15.0	17.7	0.0	0.0	0.0
Mayor's Office	26.8	32.7	43.0	41.5	0.2	0.7	0.7
Municipal Courts Department	18.1	24.0	20.9	19.8	0.0	0.0	0.0
Neighborhoods	47.9	0.0	44.9	45.6	0.9	0.0	0.2
Office of Business Opportunity	2.0	2.0	2.0	2.0	0.0	0.0	0.0
Parks & Recreation	88.1	109.5	96.9	99.1	5.1	4.5	2.5
Planning	11.6	11.5	9.3	7.7	0.0	0.0	0.0
Police Department - Cadet	26.8	0.0	15.0	22.4	0.0	0.0	0.0
Police Department - Classified	162.0	76.0	97.9	125.8	6.6	116.6	5.8
Police Department - Municipal	127.5	105.0	84.9	96.0	2.5 (2)	2.1	1.5
Public Works and Engineering	1,655.8	1,810.5	1,595.4	1,591.2	106.3	82.0	112.4
Solid Waste Management	2.1	2.0	2.0	2.7	0.0	0.0	0.0
TOTAL GRANTS & SPECIAL FUNDS	4,041.3	3,737.1	4,107.3	4,147.5	149.7	228.8	155.7
CITY-WIDE TOTAL	21,309.8	21,693.4	21,243.7	21,357.5	921.4	879.7	996.7

(1) YTD numbers measure the periods 07/01/2014 through 3/31/2015.
(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.