

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

CHRIS B. BROWN

To: Mayor Sylvester Turner
City Council Members

From: Chris B. Brown
City Controller

Date: January 29, 2016

Subject: December 2015
Financial Report

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

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$171.0 million for FY2016. This is \$27.6 million lower than the projection of the Finance Department. The difference is due to a \$27.6 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$18.1 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

We have decreased our revenue projection \$12.4 million from our November projection. Our projection for Property Tax decreased \$11.3 million to recognize a decrease in delinquent collections, caused by several large refunds. Licenses and Permits was increased \$382,000 for higher Other Permits and Limo Permits. We also increased our projection for Charges for Services \$268,000 for higher trending in Platting and Copy fees. Municipal Courts Fines and Forfeits was decreased an additional \$1.6 million for continued lower receipts from Moving Violations. Other Fines and Forfeits was increased \$279,000 for False Alarm fines. Finally, we increased our projection for Miscellaneous \$501,000 for higher prior year revenues and contributions from others.

The major differences are in five categories:

- (1) Property tax is \$1.5 million lower, as Controller's Office is projecting lower collection rates.
- (2) Industrial Assessments is \$1.2 million lower, as Controller's Office is using a lower valuation and collection rate than Finance.
- (3) Sales Tax is \$21.0 million lower, as Controller's Office is projecting negative growth for FY2016.
- (4) Charges for Services is \$1.0 million higher, as Controller's Office is projecting slightly higher Ambulance and Platting fees.
- (5) Miscellaneous is \$2.9 million lower, as Controller's Office is projecting lower one-time revenue receipts.

Expenditure projections were unchanged from last month's report.

ENTERPRISE FUNDS

Our projection for the Aviation Operating Fund Operating Revenues decreased \$2.1 million for higher reimbursements under the Carrier Incentive Program. Operating Expenses decreased \$5.8 million for savings in personnel and consulting services. Non-Operating Revenues increased \$1.3 million from prior year revenues and sale of land. These changes caused Operating Transfers to increase \$5.0 million.

**Mayor Sylvester Turner
City Council Members
December Monthly Financial Report**

In the Combined Utility System Fund, we have decreased our projection for Non-Operating Expenses \$5.4 million for savings in personnel, fuel, and equipment and pump repair costs. Operating Transfers decreased \$2 million for lower than expected interest rates on variable rate debt.

In the Convention & Entertainment Operating Fund, Non-Operating Revenues decreased \$6.2 million from lower Hotel Occupancy Taxes (HOT). This caused a corresponding decrease of \$6.2 million in Operating Transfers.

We are currently projecting no material changes in the Dedicated Drainage & Street Renewal Fund and the Storm Water Fund this month.

COMMERCIAL PAPER AND BONDS

The City's practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure. As of December 31, 2015, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	5.17%
Combined Utility System	1.95%
Aviation	14.67%
Convention and Entertainment	12.03%

Respectfully submitted,



Chris B. Brown
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
December 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 six months ended December 31, 2015, the City received \$1,551,688 in swap revenue for these swaps and paid \$49,990 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 3.96%. 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 \$185.9 million on December 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	\$ (100,515,074)	A3 /A /A+
JP Morgan Chase	150,000,000	(42,672,500)	Aa3/ A+/AA-
UBS AG	150,000,000	(42,672,500)	A1 /A/A
	<u>\$ 653,325,000</u>	<u>\$ (185,860,074)</u>	

Basis risk. The City is exposed to basis risk on the swaps because the variable payment received is based on a different taxable index from the tax-exempt rate paid by the City on the bonds. Should the relationship between taxable LIBOR and tax-exempt rates move to convergence (because of reductions in tax rates, for example), the expected cost savings may not be realized. For the six months ended December 31, 2015, the swap generated positive cash flow with the average variable rate paid on the underlying tax-exempt bonds at 0.02%, or 0.46% lower than the average 0.48% 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.

On September 16th, Royal Bank of Canada (RBC) novated \$249,075,000 notional amount to Wells Fargo

Receipts and Payments. For the six months ended December 31, 2015, the City earned \$172,762 swap revenue for its 2012C swap and paid \$24,157 on the underlying notes. The contractual rate for the City's swap payment is 3.761%. The average effective rate for the bonds, including the City's swap payments and a fixed component, reduced by swap receipts was 4.24%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$73.5 million on December 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, Wells Fargo Bank met this requirement with ratings of Aa2/AA-/AA. Also, under the agreement, if Wells Fargo Bank's credit rating falls below double-A, collateral

may be requested in varying amounts depending on the credit rating and swap fair value. No collateral has been required to date.

Basis risk. The City will be exposed to basis risk on the swap because the variable payment received is based on a taxable index other than the tax-exempt SIFMA based rate paid by the City on the bonds. In the future, if tax-exempt rates move to convergence with the taxable LIBOR index (because of reductions in tax rates, for example), the expected cost savings may not be realized, resulting in a higher synthetic rate. For the six months ended December 31, 2015, the average variable rate paid on the underlying tax-exempt bonds, excluding the fixed credit spread component, was 0.02%, 0.12% lower than the average 0.14% LIBOR-based rate received for the swap.

Termination risk. The City may terminate for any reason. Wells Fargo Bank 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 Wells Fargo Bank 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

Sylvester Turner

Mayor

Finance Department
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To: Mayor Sylvester Turner
City Council Members

Date: January 29, 2016

Subject: 6+6 Financial Report

Attached is the 6+6 Financial Report for the period ending December 31, 2015. Fiscal Year 2016 projections are based on six months of actual results and six months of projections.

General Fund

We are currently projecting the ending fund balance of \$198.6 million, which is \$19 million lower than last month and 9.7% of expenditures less debt service and pay-as-you-go (PAYGO) transfers.

The projection for Revenues and Other Sources decreased by \$19 million from last month due to the following forecast changes:

- Property Taxes decreased by \$16.2 million due to lower than anticipated delinquent tax collections as a result of large refunds related to litigation to several commercial properties,
- Municipal Courts Fines and Forfeits decreased by \$2.9 million due to lower ticket issuance,
- Interest increased by \$600,000 due to higher cash receipts than anticipated,
- Miscellaneous/Other revenues increased by \$607,000 mainly due to higher prior year take-home vehicle recoveries,
- Transfer from Other Funds decreased by \$1.2 million mainly due to lower than anticipated Hotel Occupancy Tax (HOT),

Projection for Expenditures and Other Uses remained unchanged from last month.

Enterprise, Special Revenue and Other Funds

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

Convention and Entertainment

Non-Operating Revenues decreased by \$6.2 million mainly due to lower than anticipated Hotel Occupancy Tax (HOT) revenues. As a result, Operating Transfers decreased by \$6.2 million.

Aviation

Operating Revenues decreased by \$2.1 million mainly due to higher than anticipated participation in the Carrier Incentive Program. Operating Expenses decreased by \$5.8 million mainly due to personnel saving and delays in consulting services. Non-Operating Revenues increased by \$1.3 million mainly due to prior year recoveries and sale of land. As a result, Operating Transfers increased by \$5 million.

Combined Utility System

Non-Operating Expenses decreased by \$5.4 million mainly due to delay in filling vacant positions, savings from lower fuel costs, and lower equipment and pump repairs. Operating Transfers decreased by \$2 million due to lower than expected interest rates on variable rate debt.

Health Benefits Fund

Non-Operating Revenues increased by \$952,000 due to refunds for performance guarantees.

Asset Forfeiture Fund

Revenues decreased by \$1.4 million to reflect lower confiscations revenue due to the Department of Justice (DOJ) budget cuts as stated in the recent spending bill. As a result, expenditures decreased by \$2.4 million.

Auto Dealers Fund

Revenues decreased by \$350,000 due to lower than anticipated auto dealers licenses and impound vehicles. Expenditures increased by \$276,000 mainly due to delayed vehicle purchases from the prior year.

Building Inspection Fund

Revenues increased by \$11 million due to higher permit activity than anticipated for the first half of the fiscal year. Expenditures decreased by \$2.1 million primarily due to vacancy savings.

Maintenance Renewal and Replacement

Expenditures decreased by \$567,000 due to personnel savings.

Special Waste Fund

Revenues and Expenditures increased by \$1.2 million to reflect a transfer from the Combined Utility System Fund to meet requirements from the Environmental Protection Agency for stronger Fats, Oils and Grease (FOG) programs to prevent sewer overflow.

Houston Economy

Energy – The average oil price of \$37.21 for the month of December was 12.3% lower than prior month's average price of \$42.44. Compared to last year, the price has dropped by 37.2% and the price for West Texas Intermediate oil fell below \$27 in January, a 13 year low. The average oil rig count of 537 for the month of December was 5.2% lower than prior month's count of 566. The rig count year-over-year comparison for the month of December showed a decrease of 65%.

Employment – According to the Bureau of Labor Statistics, the preliminary total nonfarm employment in the Houston-The Woodlands-Sugar Land Metropolitan Statistical Area stood at 3,007,300 in November 2015, up approximately 0.8% year-over-year. Job growth in areas such as education and health services offset layoffs in energy and manufacturing.

Home Sales – Home sales in Houston showed a slight increase of 3.6% in December (4,761 units) over November (4,595 units). According to the latest report prepared by the Houston Association of Realtors (HAR) for the month of December 2015, the total single-family home sales (4,761 units) were 26.2% lower compared to December 2014 (6,451 units). Sales of all property types were down 9.9% (6,988 units) compared to last December. The last quarter of calendar year 2015 was challenging with substantial declines in sales volume. However, we still ended the year with the second-highest number of single family home sales behind 2014.

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

Sincerely,

A handwritten signature in cursive script that reads "Kelly Dowe". The signature is written in black ink and is positioned above the printed name.

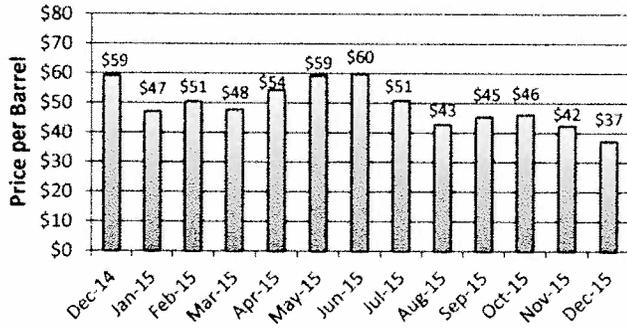
Kelly Dowe

Director

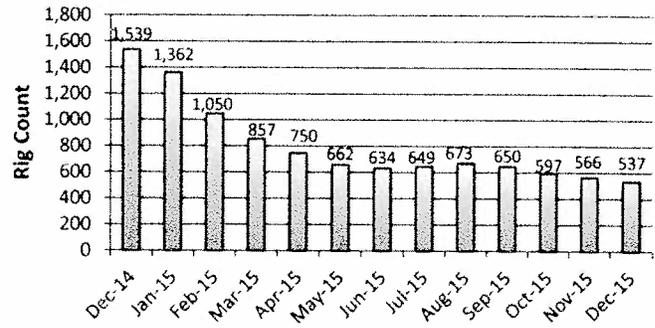


Key Economic Indicators

Crude Oil Prices



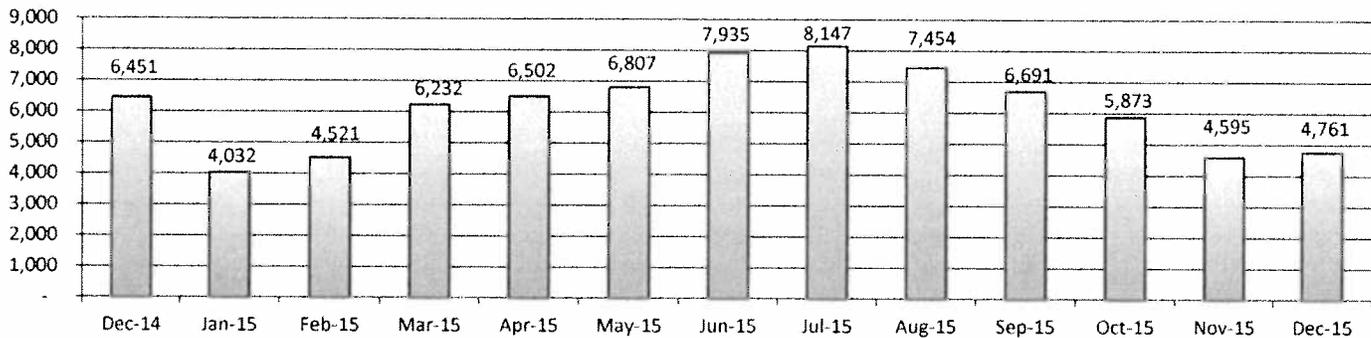
Oil Rig Count



Oil prices show a decrease of 12.3% from Nov to Dec. Compared to Dec 2014, oil prices are down more than 37.2%. Rig counts show a decrease of 5.2% from Nov to Dec. Compared to Dec 2014, rig counts are down by 65.1%.

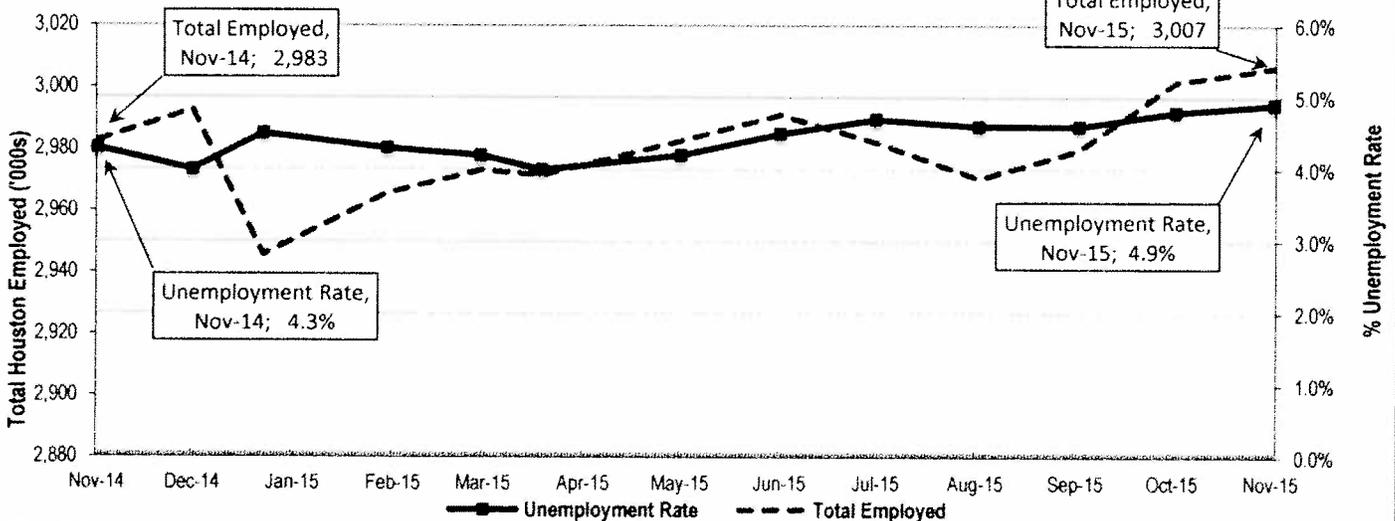
Source: US Energy Information Administration & Baker Hughes Rig Counts

Single Family Home Sales



Single-family home sales showed a slight increase in December. According to HAR, single-family home sales totaled 4,761 units compared to 6,451 a year earlier, a decrease of 26.2%.

Houston Total Employed Nonfarm versus Unemployment Rate November 2014 - November 2015



The Total Employed rate shows an increase from November 2014 of 2,983 to November 2015 of 3,007.

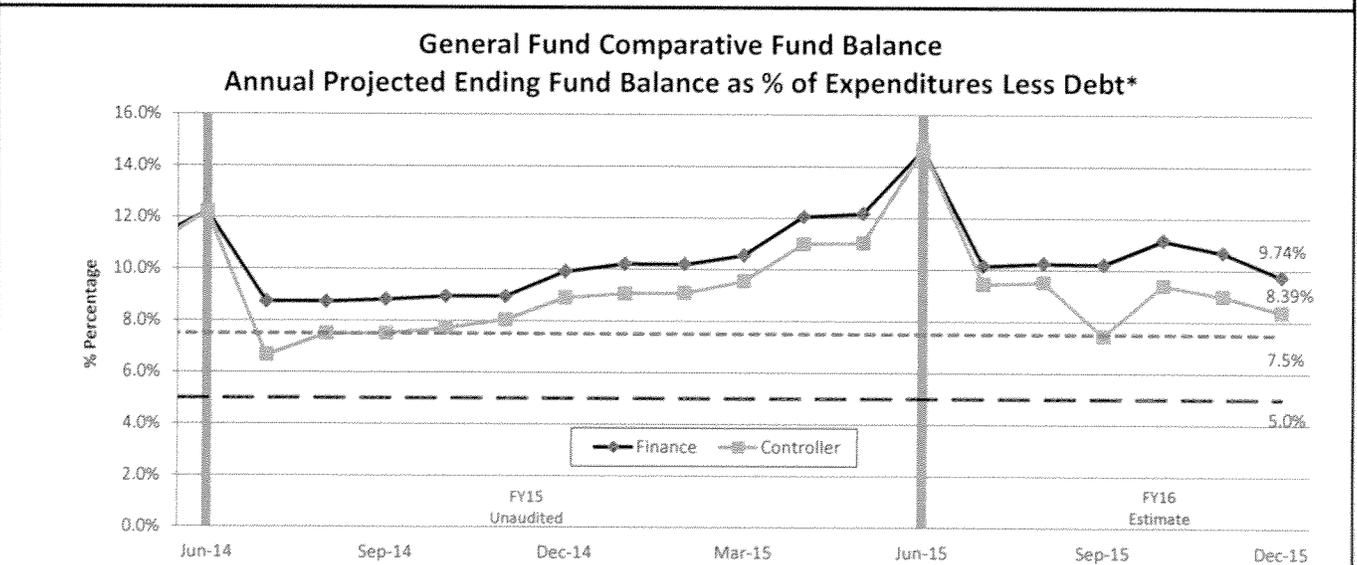
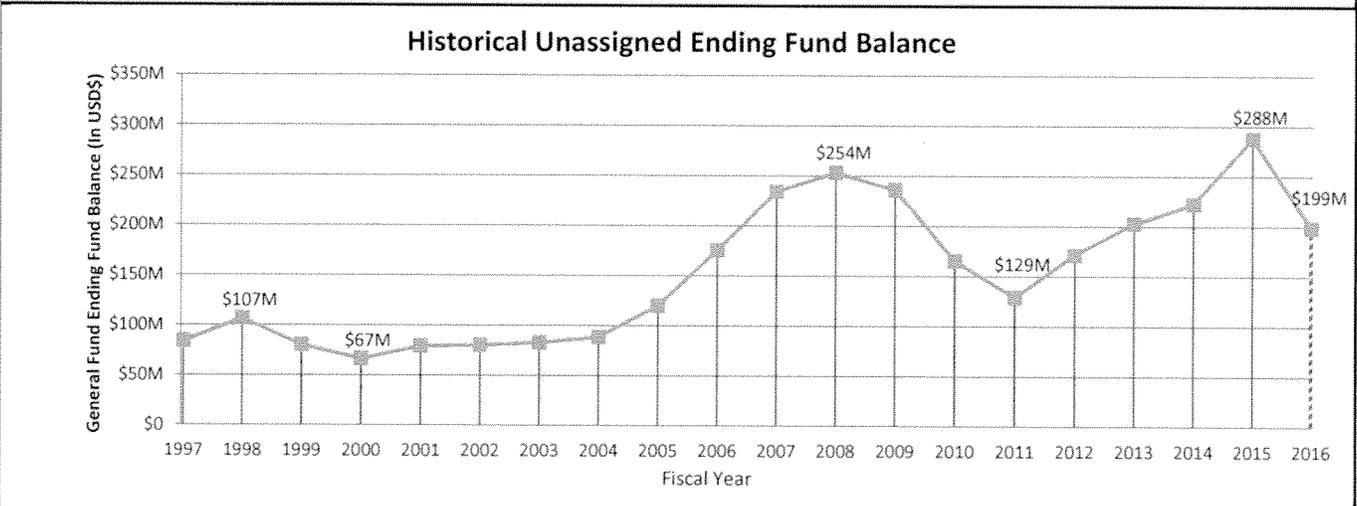
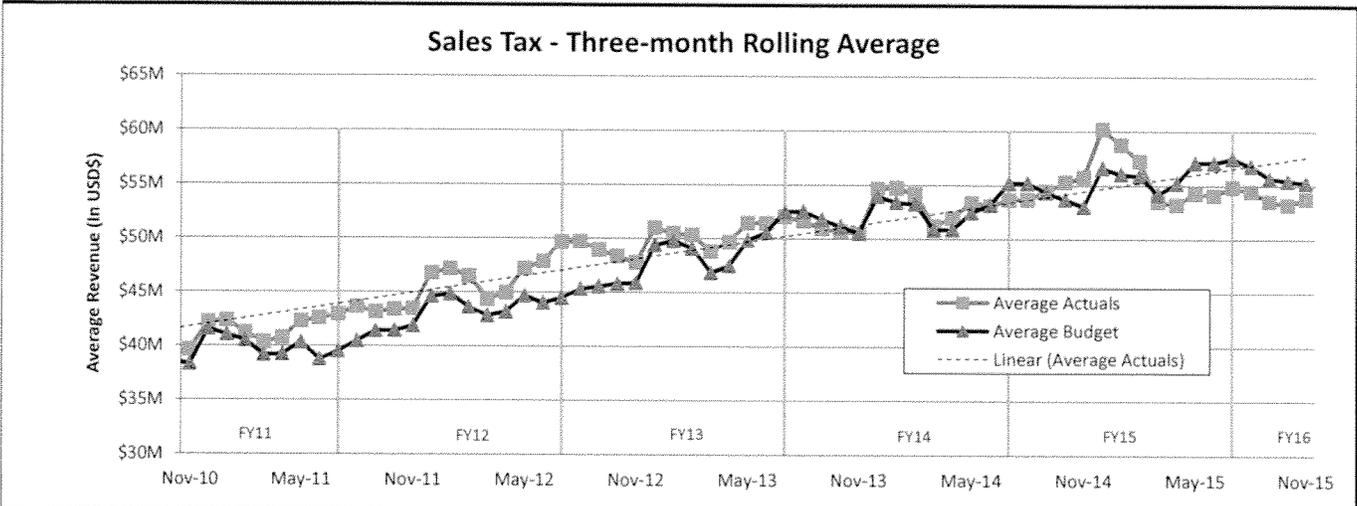
The Unemployment rate shows an increase from November 2014 of 4.3% to November 2015 of 4.9%.

Source: Bureau of Labor Statistics



General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance



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



General Fund (Fund 1000)

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

Actual YTD
Current Budget

	FY2016								
	FY2015 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD	Controller - Finance Variance	Finance	Controller
Revenues									
General Property Taxes	1,074,435	1,114,029	1,114,029	1,100,270	1,101,801	144,407	(1,531)		
Industrial Assessments	16,736	18,200	18,200	17,000	18,200	395	(1,200)		
Sales Tax	667,061	688,837	688,837	629,200	650,200	319,905	(21,000)		
Other Taxes	15,992	16,679	16,679	16,193	16,679	3,885	(486)		
Electric Franchise	100,565	101,142	101,142	101,142	101,142	50,284	-		
Telephone Franchise	43,451	40,865	40,865	40,600	40,866	21,200	(266)		
Gas Franchise	14,538	14,840	14,840	14,840	14,840	7,420	-		
Other Franchise	31,283	30,945	30,945	30,452	31,032	15,747	(580)		
Licenses and Permits	37,999	37,870	37,870	37,662	37,885	18,321	(223)		
Intergovernmental	24,185	26,470	26,470	54,247	54,247	30,463	-		
Charges for Services	63,272	53,207	53,207	61,466	60,449	32,927	1,017		
Direct Interfund Services	47,851	50,705	50,705	50,705	50,705	25,181	-		
Indirect Interfund Services	25,328	26,750	26,750	26,750	26,750	12,959	-		
Municipal Courts Fines and Forfeits	25,447	28,698	28,698	22,411	22,813	10,930	(402)		
Other Fines and Forfeits	4,732	4,156	4,156	4,279	4,128	2,267	151		
Interest	3,040	3,000	3,000	3,400	3,600	1,043	(200)		
Miscellaneous/Other	17,217	12,757	12,757	22,657	25,540	17,293	(2,883)		
Total Revenues	2,213,132	2,269,150	2,269,150	2,233,274	2,260,877	714,627	(27,603)		
Expenditures									
Administration & Regulatory Affairs	28,891	29,526	29,282	29,282	29,282	18,660	-		
City Council	10,592	18,347	19,278	19,278	19,278	4,050	-		
City Secretary	805	889	889	889	889	351	-		
Controller	8,135	8,665	8,664	8,664	8,664	3,927	-		
Finance	18,359	20,525	20,114	20,114	20,114	9,950	-		
Fire	494,140	509,590	508,257	508,257	508,257	251,881	-		
General Services	41,817	41,246	41,020	40,937	40,937	17,103	-		
Health and Human Services	59,550	61,763	61,607	61,607	61,607	24,290	-		
Housing and Community Development	669	689	688	588	588	266	-		
Houston Emergency Center	12,518	12,364	12,364	10,364	10,364	6,182	-		
Human Resources	3,285	3,589	3,540	3,540	3,540	1,661	-		
Information Technology	22,554	24,164	24,147	24,147	24,147	11,272	-		
Legal	15,072	16,181	15,788	15,787	15,787	7,554	-		
Library	38,707	40,003	39,821	39,821	39,821	18,593	-		
Mayor's Office	7,600	8,124	8,043	8,043	8,043	4,929	-		
Municipal Courts	26,863	29,441	29,105	29,105	29,105	13,306	-		
Neighborhoods	12,018	12,238	12,148	12,148	12,148	5,874	-		
Office of Business Opportunity	2,743	2,932	2,900	2,900	2,900	1,490	-		
Parks and Recreation	68,621	70,676	70,630	70,371	70,371	33,809	-		
Planning and Development	7,708	8,464	8,332	8,332	8,332	3,842	-		
Police	741,252	806,992	806,831	802,558	802,558	405,793	-		
Public Works and Engineering	32,260	35,286	35,285	35,285	35,285	15,471	-		
Solid Waste Management	74,794	76,658	76,281	75,017	75,017	31,003	-		
Total Departmental Expenditures	1,728,953	1,838,351	1,835,014	1,827,034	1,827,034	891,257	-		
General Government	235,459	206,903	210,240	211,658	211,658	86,304	-		
Total Expenditures Other Than Debt	1,964,412	2,045,254	2,045,254	2,038,692	2,038,692	977,561	-		
Transfer to Special Revenues	-	27,771	27,771	27,771	27,771	-	-		
Captured Revenue Transfer to DDSRF	-	22,275	22,275	22,275	22,275	-	-		
Debt Service Transfer	264,500	295,954	295,954	295,954	295,954	-	-		
Total Expenditures and Other Uses	2,228,912	2,391,254	2,391,254	2,384,692	2,384,692	977,561	-		
Net Current Activity	(15,780)	(122,104)	(122,104)	(151,418)	(123,815)	(262,934)	(27,603)		
Other Financing Sources (Uses)									
Transfers from Other Funds	31,363	30,725	30,725	29,532	29,532	15,358	(0)		
Sale of Capital Assets	46,652	5,500	5,500	5,500	5,500	3,333	-		
Total Other Financing Sources (Uses)	78,015	36,225	36,225	35,032	35,032	18,692	(0)		
Fund Balances									
Fund Balance - Beginning of Year	222,621	287,843	287,843	287,843	287,843	287,843	-		
Changes to Designated Fund Balance*	-	(453)	(453)	(453)	(453)	-	-		
Budgeted Increase/(Decrease) in Fund Balance	62,235	(85,879)	(85,879)	(85,879)	(85,879)	(244,242)	-		
Change in Inventory/Prepaid Items/Imprest Cash	2,987	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(30,507)	(2,904)	-	(27,603)		
Fund Balance, End of Year***	287,843	201,511	201,511	171,004	198,607	43,601	(27,603)		

*The total designation for the Budget Stabilization Fund is currently \$3.4M. The \$17M was transferred to the 2015 Flood Disaster Fund.

**A negative number in the Controller or Finance projections represents a gap between sources and uses of funds that was not included in the adopted budget. If this gap was not addressed by decreasing uses or increasing the sources of funds, it would require a drawdown of fund balance in order to balance the budget. A positive number represents a projected increase in fund balance.

***According to the financial policies, Ordinance 2014-107B, the City is required to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service and Pay-As-You-Go (PAYGO) which is \$152,902 based on current projections. The City will be \$18,102 above 7.5% based on the Controller's Projections for FY2016.

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

City of Houston
Quarterly Financial Report
2015 Flood Disaster Event - FEMA DR 4223
December 31, 2015

	TOTALS FOR PROJECT - ALL FUNDS		
	Disaster Summary Outline (DSO) Projected Damage	As of December 31, 2015	Inception of Project to December, 2015
REVENUES - Governmental			
Recoveries and Refund			
FEMA/Insurance Reimbursements	\$	-	\$ -
Unreimbursed FEMA Obligations	\$	-	\$ -
Insurance Advance	\$	-	\$ -
0.5% Indirect Mgmt. Fee	\$	-	\$ -
Interest Earned	\$	18,371	\$ 51,230
Subtotal Revenues - Governmental	\$	18,371	\$ 51,230
REVENUES - Stormwater			
Recoveries and Refund			
FEMA/Insurance Reimbursements	\$	-	\$ -
Unreimbursed FEMA Obligations	\$	-	\$ -
Insurance Advance	\$	-	\$ -
0.5% Indirect Mgmt. Fee	\$	-	\$ -
Interest Earned	\$	7	\$ 20
Subtotal Revenues - Stormwater	\$	7	\$ 20
REVENUES - CUS			
Recoveries and Refund			
FEMA/Insurance Reimbursements	\$	-	\$ -
Unreimbursed FEMA Obligations	\$	-	\$ -
Insurance Advance	\$	-	\$ -
0.5% Indirect Mgmt. Fee	\$	-	\$ -
Interest Earned	\$	98	\$ 170
Subtotal Revenues - CUS	\$	98	\$ 170
Total Revenues	\$	18,475	\$ 51,419
EXPENDITURES - Governmental			
Personnel	\$ 4,200,000	\$ 750,255	\$ 4,469,290
Materials & Supplies	\$ -	\$ (9,454)	\$ 604,918
Contracts	\$ 9,000,000	\$ 1,705,775	\$ 5,546,993
Equipment	\$ 3,100,000	\$ 209,917	\$ 209,917
Other	\$ -	\$ 28,000	\$ 32,128
Subtotal Expenditures - Governmental	\$ 16,300,000	\$ 2,684,493	\$ 10,863,246
EXPENDITURES - CUS			
Personnel	\$ 1,200,000	\$ 58,868	\$ 369,582
Materials & Supplies	\$ 1,000,000	\$ -	\$ 114,785
Contracts	\$ 22,000,000	\$ -	\$ 403,436
Equipment	\$ 800,000	\$ -	\$ 1,999
Other	\$ -	\$ -	\$ -
Subtotal Expenditures - CUS	\$ 25,000,000	\$ 58,868	\$ 889,802
EXPENDITURES - Stormwater			
Personnel	\$	9,128	\$ 110,020
Materials & Supplies	\$	9,454	\$ 9,454
Contracts	\$	-	\$ -
Equipment	\$	-	\$ -
Other	\$	-	\$ -
Subtotal Expenditures - Stormwater	\$ -	\$ 18,582	\$ 119,474
Total Expenditures	\$ 41,300,000	\$ 2,761,944	\$ 11,872,523
NET CURRENT ACTIVITY		\$ (2,743,469)	\$ (11,821,104)
OTHER FINANCIAL ACTIVITY			
LOAN IN / (OUT)			
General Fund	\$	-	\$ 2,000,000
Budget Stabilization Fund	\$	-	\$ 17,000,000
Total Other Financial Activity	\$	-	\$ 19,000,000
Excess (deficiency) of revenues and other financing sources over expenditures and other uses		\$ 16,238,056	\$ 7,127,477

Key Facts:

1. Disaster Incident Period was from May 4, 2015 through June 22, 2015.
2. FEMA Disaster Declaration was on May 29, 2015.
3. City of Houston was declared for all categories for Public Assistance.
4. This disaster cost share is 75% Federal and 25% Local.

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

	FY2015 Actual	FY2016				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Landing Area	\$ 93,575	\$ 93,599	\$ 93,599	\$ 46,011	\$ 91,599	\$ 91,599
Bldg and Ground Area	197,039	210,793	210,793	104,769	210,793	210,793
Parking and Concession	180,684	186,616	186,616	90,739	186,616	186,616
Other	4,977	4,269	4,269	2,581	4,145	4,145
Total Operating Revenues	<u>476,275</u>	<u>495,277</u>	<u>495,277</u>	<u>244,100</u>	<u>493,153</u>	<u>493,153</u>
Operating Expenses						
Personnel	114,947	112,162	111,881	51,324	104,252	104,252
Supplies	7,934	9,981	10,041	4,058	9,415	9,415
Services	159,218	175,177	177,268	82,402	174,883	174,883
Non-Capital Outlay	1,352	2,425	2,555	682	2,179	2,179
Total Operating Expenses	<u>283,451</u>	<u>299,745</u>	<u>301,745</u>	<u>138,466</u>	<u>290,729</u>	<u>290,729</u>
Operating Income (Loss)	<u>192,824</u>	<u>195,532</u>	<u>193,532</u>	<u>105,634</u>	<u>202,424</u>	<u>202,424</u>
Non-Operating Revenues (Expenses)						
Interest Income	6,014	6,450	6,450	3,367	6,450	6,450
Other	8,358	0	0	1,914	1,914	1,914
Total Non-Operating Rev (Exp)	<u>14,372</u>	<u>6,450</u>	<u>6,450</u>	<u>5,281</u>	<u>8,364</u>	<u>8,364</u>
Income (Loss) Before Operating Transfers	<u>207,196</u>	<u>201,982</u>	<u>199,982</u>	<u>110,915</u>	<u>210,788</u>	<u>210,788</u>
Operating Transfers						
Interfund Transfer - Oper Reserve	1,121	2,000	2,000	0	2,000	2,000
Debt Service Principal	54,191	60,083	60,083	29,499	60,083	60,083
Debt Service Interest	54,775	75,369	75,369	34,375	75,369	75,369
Renewal and Replacement	3,050	0	0	0	0	0
Capital Improvement	94,021	64,530	62,530	7,267	73,336	73,336
Total Operating Transfers	<u>207,158</u>	<u>201,982</u>	<u>199,982</u>	<u>71,141</u>	<u>210,788</u>	<u>210,788</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ 38</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 39,774</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

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

Convention and Entertainment Facilities Operating Fund
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				
		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	11,010	10,426	10,426	4,999	10,426	10,426
Contract Cleaning	0	0	0	0	0	0
Total Operating Revenues	<u>12,390</u>	<u>11,806</u>	<u>11,806</u>	<u>6,379</u>	<u>11,806</u>	<u>11,806</u>
Operating Expenses						
Personnel	504	191	191	95	191	191
Supplies	0	0	0	0	0	0
Services	128	125	125	19	125	125
Total Operating Expenses	<u>632</u>	<u>316</u>	<u>316</u>	<u>114</u>	<u>316</u>	<u>316</u>
Operating Income (Loss)	<u>11,758</u>	<u>11,490</u>	<u>11,490</u>	<u>6,265</u>	<u>11,490</u>	<u>11,490</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	89,250	92,500	92,500	44,131	86,321	86,321
Delinquent	1,462	1,250	1,250	581	1,250	1,250
Net Hotel Occupancy Tax	<u>90,712</u>	<u>93,750</u>	<u>93,750</u>	<u>44,712</u>	<u>87,571</u>	<u>87,571</u>
Interest Income	294	300	300	136	300	300
Capital Outlay	0	0	0	0	0	0
Other Interest	(879)	(235)	(235)	(117)	(235)	(235)
Other	2,165	292	292	292	292	292
Total Non-Operating Rev (Exp)	<u>92,292</u>	<u>94,107</u>	<u>94,107</u>	<u>45,023</u>	<u>87,928</u>	<u>87,928</u>
Income (Loss) Before Operating Transfers	<u>104,050</u>	<u>105,597</u>	<u>105,597</u>	<u>51,288</u>	<u>99,418</u>	<u>99,418</u>
Operating Transfers						
Transfers for Interest	7,327	11,407	11,407	6,205	11,407	11,407
Transfers for Principal	16,031	13,420	13,420	6,127	13,420	13,420
Transfer to Component Unit	78,680	78,923	78,923	37,243	72,744	72,744
Transfers to General Fund	1,380	1,380	1,380	1,380	1,380	1,380
Transfers to Debt Service	0	65	65	0	65	65
Total Operating Transfers	<u>103,418</u>	<u>105,196</u>	<u>105,196</u>	<u>50,955</u>	<u>99,016</u>	<u>99,016</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>632</u>	\$ <u>401</u>	\$ <u>401</u>	\$ <u>333</u>	\$ <u>402</u>	\$ <u>402</u>

About the Fund:

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

Combined Utility System Fund
For the period ending December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Water Sales	\$ 486,517	\$ 530,919	\$ 530,919	\$ 287,756	\$ 530,919	\$ 530,919
Sewer Sales	434,305	467,172	467,172	246,344	467,172	467,172
Penalties	8,574	9,000	9,000	5,384	9,000	9,000
Other	10,574	9,371	9,371	5,400	9,371	9,371
Total Operating Revenues	<u>939,970</u>	<u>1,016,462</u>	<u>1,016,462</u>	<u>544,884</u>	<u>1,016,462</u>	<u>1,016,462</u>
Operating Expenses						
Personnel	162,186	179,831	179,831	83,993	174,752	174,752
Supplies	44,865	44,869	44,869	20,980	44,357	44,357
Electricity and Gas	50,741	50,321	50,321	23,375	50,321	50,321
Contracts & Other Payments	140,395	204,225	204,475	56,661	202,598	202,598
Non-Capital Equipment	3,145	4,701	4,701	1,225	4,701	4,701
Total Operating Expenses	<u>401,332</u>	<u>483,947</u>	<u>484,197</u>	<u>186,234</u>	<u>476,729</u>	<u>476,729</u>
Operating Income (Loss)	<u>538,638</u>	<u>532,515</u>	<u>532,265</u>	<u>358,650</u>	<u>539,733</u>	<u>539,733</u>
Non-Operating Revenues (Expenses)						
Interest Income	5,398	5,300	5,300	3,111	5,300	5,300
Sale of Property, Mains and Scrap	4,225	1,300	1,300	830	1,300	1,300
Other	2,564	14,726	14,726	8,975	14,726	14,726
Impact Fees	33,908	23,000	23,000	14,952	27,900	27,900
CWA & TRA Contracts (P & I)	(18,026)	(17,684)	(17,684)	(16,074)	(17,684)	(17,684)
Total Non-Operating Rev (Exp)	<u>28,069</u>	<u>26,642</u>	<u>26,642</u>	<u>11,794</u>	<u>31,542</u>	<u>31,542</u>
Income (Loss) Before Operating Transfers	<u>566,707</u>	<u>559,157</u>	<u>558,907</u>	<u>370,444</u>	<u>571,275</u>	<u>571,275</u>
Operating Transfers						
Debt Service Transfer	410,549	445,130	445,130	252,039	438,130	438,130
Transfer to PIB - Water & Sewer	12,039	9,891	9,891	1,092	9,891	9,891
Transfer to Capital Project Fund	65,000	65,000	65,000	65,000	65,000	65,000
Pension Liability Interest	3,736	4,735	4,735	(294)	4,735	4,735
Equipment Acquisition	13,044	29,787	30,747	4,157	29,787	29,787
Transfer to Stormwater	35,755	42,194	40,984	9,509	42,061	42,061
Total Operating Transfers	<u>540,123</u>	<u>596,737</u>	<u>596,487</u>	<u>331,503</u>	<u>589,604</u>	<u>589,604</u>
Net Current Activity						
Operating Fund Only	<u>\$ 26,584</u>	<u>\$ (37,580)</u>	<u>\$ (37,580)</u>	<u>\$ 38,941</u>	<u>\$ (18,329)</u>	<u>\$ (18,329)</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
For the period ending December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Drainage Charge Revenue ⁽¹⁾	\$ 107,361	\$ 104,557	\$ 104,557	\$ 57,704	\$ 104,557	\$ 104,557
Interfund Drainage Fee	6,859	6,859	6,859	3,547	6,859	6,859
Charges for Services	557	660	660	120	537	537
Licenses & Permits	2,479	2,133	2,133	1,402	2,358	2,358
Street Milling and Sales Earnings	1,192	810	810	331	810	810
Metro Intergovernmental Revenue	57,080	58,366	58,366	22,055	58,366	58,366
Operating Recoveries & Refunds	9	50	50	0	25	25
Miscellaneous/Other	(695)	74	74	391	248	248
Total Revenues	<u>174,842</u>	<u>173,509</u>	<u>173,509</u>	<u>85,550</u>	<u>173,760</u>	<u>173,760</u>
Expenditures						
Personnel	32,346	35,417	34,740	16,365	35,417	35,417
Supplies	12,495	14,846	14,523	5,537	14,846	14,846
Other Services	35,101	26,148	26,148	13,203	26,148	26,148
Capital Outlay	36,056	8,568	9,568	676	8,568	8,568
Total Expenditures	<u>115,998</u>	<u>84,979</u>	<u>84,979</u>	<u>35,781</u>	<u>84,979</u>	<u>84,979</u>
Net Current Activity	58,844	88,530	88,530	49,769	88,781	88,781
Other Financing Sources (Uses)						
Interest Income	455	500	500	198	474	474
Transfer In - General Fund ⁽²⁾	40,931	50,046	50,046	0	50,046	50,046
Transfer Out - Commercial Paper Agent Fees	(830)	(965)	(965)	(268)	(965)	(965)
Transfer Out - Capital Projects	(116,269)	(134,000)	(134,000)	(35,151)	(134,000)	(134,000)
Transfer Out - Special Revenue	(24,837)	(14,712)	(14,712)	(14,712)	(14,712)	(14,712)
Total Other Financing Sources (Uses)	<u>(100,550)</u>	<u>(99,131)</u>	<u>(99,131)</u>	<u>(49,933)</u>	<u>(99,157)</u>	<u>(99,157)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(41,706)	(10,601)	(10,601)	(164)	(10,376)	(10,376)
Fund Balance, Beginning of Year	69,378	27,672	27,672	27,672	27,672	27,672
Fund Balance, End of Year	<u>\$ 27,672</u>	<u>\$ 17,071</u>	<u>\$ 17,071</u>	<u>\$ 27,508</u>	<u>\$ 17,296</u>	<u>\$ 17,296</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:

	FY2016		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund (\$0.118 of City's Ad Valorem Tax Levy)	\$ 210,509	\$ 210,509	\$ 0
Less Street & Drainage Debt Service (General Fund)	(160,463)	(160,463)	0
Captured Revenues ⁽²⁾ (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>\$ 50,046</u>	<u>\$ 50,046</u>	<u>\$ 0</u>

Note:
Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31, 2015) is \$3.225 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 December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Interfund Services	\$ 52	\$ 88	\$ 88	\$ 0	\$ 68	\$ 68
Miscellaneous	71	30	30	175	183	183
Total Revenues	<u>123</u>	<u>118</u>	<u>118</u>	<u>175</u>	<u>251</u>	<u>251</u>
Expenditures						
Personnel	18,928	22,590	22,590	9,738	21,640	21,640
Supplies	1,823	2,367	2,367	858	2,367	2,367
Other Services	11,764	13,272	13,272	4,441	14,222	14,222
Capital Outlay	2,702	4,070	4,070	418	4,070	4,070
Total Expenditures	<u>35,217</u>	<u>42,299</u>	<u>42,299</u>	<u>15,455</u>	<u>42,299</u>	<u>42,299</u>
Net Current Activity	(35,094)	(42,181)	(42,181)	(15,280)	(42,048)	(42,048)
Other Financing Sources (Uses)						
Interest Income	36	60	60	28	60	60
Transfers In - CUS	35,755	42,194	42,194	9,509	42,061	42,061
Transfers In - DD&SRF	14,012	14,712	14,712	14,712	14,712	14,712
Transfer Out - Pension Liability Interest	(688)	(690)	(690)	(275)	(690)	(690)
Discretionary Debt - Drainage	<u>(14,147)</u>	<u>(14,096)</u>	<u>(14,096)</u>	<u>(4,920)</u>	<u>(14,096)</u>	<u>(14,096)</u>
Total Other Financing Sources (Uses)	<u>34,968</u>	<u>42,180</u>	<u>42,180</u>	<u>19,054</u>	<u>42,047</u>	<u>42,047</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(126)	(1)	(1)	3,774	(1)	(1)
Fund Balance, Beginning of Year	<u>2,126</u> *	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Fund Balance, End of Year	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 5,774</u>	<u>\$ 2,000</u>	<u>\$ 2,000</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 December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
City Medical Plans	\$ 304,678	\$ 313,727	\$ 313,727	\$ 156,778	\$ 313,727	\$ 313,727
City Dental Plans	10,276	10,833	10,833	5,444	10,833	10,833
City Life Insurance Plans	5,705	6,034	6,034	3,023	6,034	6,034
Vision	2,652	2,668	2,668	1,401	2,668	2,668
Health Flexible Spending Account	3,341	3,500	3,500	1,961	3,500	3,500
Dependent Care Reimbursement	316	325	325	154	325	325
Operating Revenues	<u>326,968</u>	<u>337,087</u>	<u>337,087</u>	<u>168,761</u>	<u>337,087</u>	<u>337,087</u>
Operating Expenses						
Medicare Advantage	23,321	25,408	25,408	12,158	25,408	25,408
City Medical Plan Claims - Cigna	273,793	288,559	288,559	142,775	288,559	288,559
City Dental Plan Claims	10,276	10,833	10,833	5,444	10,833	10,833
Vision	2,652	2,668	2,668	1,401	2,668	2,668
City Life Insurance Plans	5,704	6,034	6,034	3,022	6,034	6,034
Administrative Costs	6,539	9,282	9,282	3,424	9,282	9,282
Health Flexible Spending Account	3,341	3,500	3,500	1,961	3,500	3,500
Dependent Care	289	325	325	154	325	325
Operating Expenses	<u>325,915</u>	<u>346,609</u>	<u>346,609</u>	<u>170,339</u>	<u>346,609</u>	<u>346,609</u>
Operating Income (Loss)	1,053	(9,522)	(9,522)	(1,578)	(9,522)	(9,522)
Non-Operating Revenues (Expenses)						
Interest Income	510	425	425	241	425	425
Prior Year Expense Recovery	22	0	0	0	0	0
Miscellaneous Revenue	396	0	0	952	952	952
Medicare Part D - Distribution	(30)	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>898</u>	<u>425</u>	<u>425</u>	<u>1,193</u>	<u>1,377</u>	<u>1,377</u>
Net Income (Loss)	1,951	(9,097)	(9,097)	(385)	(8,145)	(8,145)
Net Assets, Beginning of Year	30,089	32,040	32,040	32,040	32,040	32,040
Net Assets, End of Year	<u>\$ 32,040</u>	<u>\$ 22,943</u>	<u>\$ 22,943</u>	<u>\$ 31,655</u>	<u>\$ 23,895</u>	<u>\$ 23,895</u>

About the Fund:

The Health Benefits Fund, an Internal Service Fund administered by the Human Resources Department, was established in 1984 to centralize the financial transactions for the City's benefit plans.

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

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

Long-Term Disability Fund
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Contributions	\$ 1,278	\$ 1,279	\$ 1,279	\$ 649	\$ 1,279	\$ 1,279
Operating Revenues	<u>1,278</u>	<u>1,279</u>	<u>1,279</u>	<u>649</u>	<u>1,279</u>	<u>1,279</u>
Operating Expenses						
Management Consulting Services	22	114	114	0	114	114
Claims Payment Services	124	170	170	28	170	170
Employee Medical Claims	<u>1,827</u>	<u>1,382</u>	<u>1,382</u>	<u>691</u>	<u>1,382</u>	<u>1,382</u>
Operating Expenses	<u>1,973</u>	<u>1,666</u>	<u>1,666</u>	<u>719</u>	<u>1,666</u>	<u>1,666</u>
Operating Income (Loss)	(695)	(387)	(387)	(70)	(387)	(387)
Non-Operating Revenues (Expenses)						
Interest Income	<u>66</u>	<u>65</u>	<u>65</u>	<u>38</u>	<u>65</u>	<u>65</u>
Non-Operating Revenues (Expenses)	<u>66</u>	<u>65</u>	<u>65</u>	<u>38</u>	<u>65</u>	<u>65</u>
Net Income (Loss)	(629)	(322)	(322)	(32)	(322)	(322)
Net Assets, Beginning of Year	<u>1,458</u>	<u>829</u>	<u>829</u>	<u>829</u>	<u>829</u>	<u>829</u>
Net Assets, End of Year	<u>\$ 829</u>	<u>\$ 507</u>	<u>\$ 507</u>	<u>\$ 797</u>	<u>\$ 507</u>	<u>\$ 507</u>

About the Fund:

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

Property and Casualty Fund
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Interfund Legal Services	\$ 29,449	\$ 35,743	\$ 35,743	\$ 4,231	\$ 35,397	\$ 35,397
Operating Revenues	<u>29,449</u>	<u>35,743</u>	<u>35,743</u>	<u>4,231</u>	<u>35,397</u>	<u>35,397</u>
Operating Expenses						
Personnel	8,020	8,641	8,641	3,911	8,295	8,295
Supplies	77	157	157	34	157	157
Services:						
Insurance Fees/Adm.	10,372	11,441	11,441	282	11,441	11,441
Claims and Judgments	8,183	12,700	11,950	926	12,700	12,700
Other Services	2,795	2,804	3,554	1,043	2,804	2,804
Capital Outlay	0	0	0	0	0	0
Operating Expenses	<u>29,447</u>	<u>35,743</u>	<u>35,743</u>	<u>6,196</u>	<u>35,397</u>	<u>35,397</u>
Operating Income (Loss)	2	0	0	(1,964)	0	0
Nonoperating Revenues (Expenses)						
Interest Income	1	0	0	0	1	1
Nonoperating Revenues (Expenses)	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
Net Income (Loss)	3	0	0	(1,964)	1	1
Net Assets, Beginning of Year	<u>71</u>	<u>74</u>	<u>74</u>	<u>74</u>	<u>74</u>	<u>74</u>
Net Assets, End of Year	<u>\$ 74</u>	<u>\$ 74</u>	<u>\$ 74</u>	<u>\$ (1,890)</u>	<u>\$ 75</u>	<u>\$ 75</u>

About the Fund:

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

Workers' Compensation Fund
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 21,237	\$ 23,895	\$ 23,895	\$ 9,691	\$ 23,562	\$ 23,562
Operating Revenues	<u>21,237</u>	<u>23,895</u>	<u>23,895</u>	<u>9,691</u>	<u>23,562</u>	<u>23,562</u>
Operating Expenses						
Personnel	2,812	3,550	3,550	1,565	3,533	3,533
Supplies	48	79	79	15	79	79
Current Year Claims	17,950	19,650	19,650	7,138	19,350	19,350
Services	436	534	534	114	534	534
Capital Outlay	0	85	85	0	70	70
Non-Capital Outlay	5	5	5	2	5	5
Operating Expenses	<u>21,251</u>	<u>23,903</u>	<u>23,903</u>	<u>8,834</u>	<u>23,571</u>	<u>23,571</u>
Operating Income (Loss)	(14)	(8)	(8)	857	(9)	(9)
Non-Operating Revenues (Expenses)						
Interest Income	14	8	8	8	8	8
Prior Year Recoveries	0	0	0	1	1	1
Non-Operating Revenues (Expenses)	<u>14</u>	<u>8</u>	<u>8</u>	<u>9</u>	<u>9</u>	<u>9</u>
Net Income (Loss)	0	0	0	866	0	0
Net Assets, Beginning of Year	0	0	0	0	0	0
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 866</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

The Workers' Compensation Fund is a revolving fund administered by the Human Resources Department. The Fund was established to centralize the financial transactions in the areas of Accident Prevention, Loss Control and Workers' Compensation.

Asset Forfeiture Special Revenue Fund
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 6,655	\$ 7,073	\$ 7,073	\$ 2,484	\$ 5,708	\$ 5,708
Interest Income	53	57	57	24	57	57
Other	(40)	0	0	0	0	0
Total Revenues	<u>6,668</u>	<u>7,130</u>	<u>7,130</u>	<u>2,508</u>	<u>5,765</u>	<u>5,765</u>
Expenditures						
Personnel	2,688	3,600	3,600	638	3,400	3,400
Supplies	2,573	2,051	1,898	733	1,698	1,698
Other Services	1,192	2,484	3,022	538	2,172	2,172
Capital Purchases	735	291	291	31	291	291
Non-Capital Purchases	370	3,674	3,289	79	2,139	2,139
Total Expenditures	<u>7,558</u>	<u>12,100</u>	<u>12,100</u>	<u>2,019</u>	<u>9,700</u>	<u>9,700</u>
Net Current Activity	(890)	(4,970)	(4,970)	488	(3,935)	(3,935)
Fund Balance, Beginning of Year	<u>6,684</u>	<u>5,794</u>	<u>5,794</u>	<u>5,794</u>	<u>5,794</u>	<u>5,794</u>
Fund Balance, End of Year	<u>\$ 5,794</u>	<u>\$ 824</u>	<u>\$ 824</u>	<u>\$ 6,282</u>	<u>\$ 1,859</u>	<u>\$ 1,859</u>

Auto Dealers
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	\$ 2,690	\$ 2,900	\$ 2,900	1,055	\$ 2,700	\$ 2,700
Vehicle Storage Notification	304	245	245	180	245	245
Vehicle Auction Fees	247	220	220	138	220	220
Interest Income	33	32	32	13	32	32
Other	3,427	3,600	3,600	1,783	3,450	3,450
Total Revenues	<u>6,701</u>	<u>6,997</u>	<u>6,997</u>	<u>3,169</u>	<u>6,647</u>	<u>6,647</u>
Expenditures						
Personnel	3,557	4,120	4,120	1,810	3,727	3,727
Supplies	422	610	610	353	610	610
Other Services	1,680	2,096	1,762	554	2,096	2,096
Capital Purchases	519	395	1,063	595	1,063	1,063
Total Expenditures	<u>6,178</u>	<u>7,221</u>	<u>7,555</u>	<u>3,312</u>	<u>7,496</u>	<u>7,496</u>
Other Financing Sources (Uses)						
Transfers Out	(1,544)	(1,550)	(1,216)	(706)	(1,550)	(1,550)
Total Other Financing Sources (Uses)	<u>(1,544)</u>	<u>(1,550)</u>	<u>(1,216)</u>	<u>(706)</u>	<u>(1,550)</u>	<u>(1,550)</u>
Net Current Activity	(1,021)	(1,774)	(1,774)	(849)	(2,399)	(2,399)
Fund Balance, Beginning of Year	<u>4,361</u>	<u>3,340</u>	<u>3,340</u>	<u>3,340</u>	<u>3,340</u>	<u>3,340</u>
Fund Balance, End of Year	<u>\$ 3,340</u>	<u>\$ 1,566</u>	<u>\$ 1,566</u>	<u>\$ 2,491</u>	<u>\$ 941</u>	<u>\$ 941</u>

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

	FY2015 Actual	FY2016				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Licenses & Fees	\$ 1,482	\$ 1,345	\$ 1,345	\$ 728	\$ 1,345	\$ 1,345
Interest	54	42	42	39	42	42
Animal Adoption	218	215	215	72	211	211
Contributions	193	150	150	70	150	150
Recoveries and Refund	0	0	0	2	2	2
Other Revenue	3	0	0	4	4	4
Total Revenues	<u>1,950</u>	<u>1,752</u>	<u>1,752</u>	<u>915</u>	<u>1,754</u>	<u>1,754</u>
Expenditures						
Personnel	6,447	8,108	8,108	3,628	7,983	7,983
Supplies	1,479	1,612	1,612	739	1,612	1,612
Other Services	1,967	2,641	2,641	992	2,641	2,641
Capital Outlay	7	0	0	0	0	0
Non-Capital Outlay	74	0	0	0	0	0
Total Expenditures	<u>9,974</u>	<u>12,360</u>	<u>12,360</u>	<u>5,360</u>	<u>12,235</u>	<u>12,235</u>
Net Current Activity	<u>(8,024)</u>	<u>(10,609)</u>	<u>(10,609)</u>	<u>(4,444)</u>	<u>(10,482)</u>	<u>(10,482)</u>
Other Financing Sources (Uses)						
Operating Transfers - In	<u>10,090</u>	<u>9,734</u>	<u>9,734</u>	<u>9,734</u>	<u>9,609</u>	<u>9,609</u>
Total Other Financing Sources (Uses)	<u>10,090</u>	<u>9,734</u>	<u>9,734</u>	<u>9,734</u>	<u>9,609</u>	<u>9,609</u>
Net Current Activity	2,066	(875)	(875)	5,289	(873)	(873)
Fund Balance, Beginning of Year	<u>1,275</u>	<u>3,341</u>	<u>3,341</u>	<u>3,341</u>	<u>3,341</u>	<u>3,341</u>
Fund Balance, End of Year	<u>\$ 3,341</u>	<u>\$ 2,467</u>	<u>\$ 2,467</u>	<u>\$ 8,630</u>	<u>\$ 2,469</u>	<u>\$ 2,469</u>

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

	FY2015 Actual	FY2016				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Charges for Services	\$ 862	950	950	420	949	949
Other Revenue	0	0	0	0	0	0
Interest	2	0	0	2	2	2
Total Revenues	<u>864</u>	<u>950</u>	<u>951</u>	<u>422</u>	<u>951</u>	<u>951</u>
Expenditures						
Personnel	411	811	811	287	811	811
Supplies	11	47	47	3	47	47
Other Services	36	92	92	21	92	92
Capital Outlay	0	0	0	0	0	0
Non-Capital Outlay	0	0	0	0	0	0
Total Expenditures	<u>458</u>	<u>950</u>	<u>950</u>	<u>311</u>	<u>950</u>	<u>950</u>
Net Current Activity	<u>406</u>	<u>0</u>	<u>1</u>	<u>111</u>	<u>1</u>	<u>1</u>
Fund Balance, Beginning of Year	<u>0</u>	<u>406</u>	<u>406</u>	<u>406</u>	<u>406</u>	<u>406</u>
Fund Balance, End of Year	<u>\$ 406</u>	<u>\$ 406</u>	<u>\$ 407</u>	<u>\$ 517</u>	<u>\$ 407</u>	<u>\$ 407</u>

Building Inspection Special Revenue Fund
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Permits and Licenses	\$ 65,083	\$ 55,532	\$ 55,532	\$ 35,743	\$ 66,388	\$ 66,388
Charges for Services	15,269	15,548	15,548	7,719	15,580	15,580
Other	2,756	2,433	2,433	1,201	2,374	2,374
Interest Income	290	270	270	203	407	407
Total Revenues	<u>83,398</u>	<u>73,783</u>	<u>73,783</u>	<u>44,866</u>	<u>84,749</u>	<u>84,749</u>
Expenditures						
Personnel	47,834	57,218	57,218	25,437	54,580	54,580
Supplies	770	1,416	1,416	316	1,076	1,076
Other Services	12,988	20,824	18,898	4,837	20,759	20,759
Capital Outlay	1,257	7,227	9,153	297	7,227	7,227
Non-Capital Outlay	167	861	861	13	861	861
Total Expenditures	<u>63,016</u>	<u>87,546</u>	<u>87,546</u>	<u>30,900</u>	<u>84,503</u>	<u>84,503</u>
Other Financing Sources (Uses)						
Operating Transfers Out	<u>(6,530)</u>	<u>(3,582)</u>	<u>(3,582)</u>	<u>(388)</u>	<u>(3,582)</u>	<u>(3,582)</u>
Total Other Financing Sources (Uses)	<u>(6,530)</u>	<u>(3,582)</u>	<u>(3,582)</u>	<u>(388)</u>	<u>(3,582)</u>	<u>(3,582)</u>
Net Current Activity	13,852	(17,345)	(17,345)	13,578	(3,336)	(3,336)
Fund Balance, Beginning of Year	<u>27,171</u>	<u>41,023</u>	<u>41,023</u>	<u>41,023</u>	<u>41,023</u>	<u>41,023</u>
Fund Balance, End of Year	<u>\$ 41,023</u>	<u>\$ 23,678</u>	<u>\$ 23,678</u>	<u>\$ 54,601</u>	<u>\$ 37,687</u>	<u>\$ 37,687</u>

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

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 679	\$ 743	\$ 743	\$ 360	\$ 679	\$ 679
Total Revenues	<u>679</u>	<u>743</u>	<u>743</u>	<u>360</u>	<u>679</u>	<u>679</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	754	762	762	342	682	682
Equipment	0	0	0	0	0	0
Total Expenditures	<u>754</u>	<u>762</u>	<u>762</u>	<u>342</u>	<u>682</u>	<u>682</u>
Net Current Activity	(75)	(19)	(19)	18	(3)	(3)
Fund Balance, Beginning of Year	<u>78</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
Fund Balance, End of Year *	<u>\$ 3</u>	<u>\$ (16)</u>	<u>\$ (16)</u>	<u>\$ 21</u>	<u>\$ 0</u>	<u>\$ 0</u>

Cable TV
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 4,794	\$ 4,780	\$ 4,780	\$ 1,202	\$ 4,780	\$ 4,780
Total Revenues	<u>4,794</u>	<u>4,780</u>	<u>4,780</u>	<u>1,202</u>	<u>4,780</u>	<u>4,780</u>
Expenditures						
Maintenance and Operations	4,240	4,465	4,465	907	4,465	4,465
Equipment	21	150	150	60	150	150
Debt Services	358	303	303	0	303	303
Total Expenditures	<u>4,619</u>	<u>4,918</u>	<u>4,918</u>	<u>967</u>	<u>4,918</u>	<u>4,918</u>
Net Current Activity	175	(138)	(138)	234	(138)	(138)
Fund Balance, Beginning of Year	<u>537</u>	<u>712</u>	<u>712</u>	<u>712</u>	<u>712</u>	<u>712</u>
Fund Balance, End of Year	<u>\$ 712</u>	<u>\$ 574</u>	<u>\$ 574</u>	<u>\$ 946</u>	<u>\$ 574</u>	<u>\$ 574</u>

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

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Interest on Investments	\$ 7	\$ 20	\$ 20	\$ 7	\$ 20	\$ 20
Municipal Courts Collections	2,496	2,450	2,450	1,264	2,574	2,574
Harris County Collections	777	750	750	419	750	750
Total Revenues	<u>3,280</u>	<u>3,220</u>	<u>3,220</u>	<u>1,690</u>	<u>3,344</u>	<u>3,344</u>
Expenditures						
School Crossing Guard Program	3,337	3,217	3,217	(897)	3,217	3,217
Miscellaneous Parts and Supplies	0	3	3	0	3	3
Total Expenditures	<u>3,337</u>	<u>3,220</u>	<u>3,220</u>	<u>(897)</u>	<u>3,220</u>	<u>3,220</u>
Net Current Activity	(57)	0	0	2,587	124	124
Fund Balance, Beginning of Year	<u>60</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
Fund Balance, End of Year	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 2,590</u>	<u>\$ 127</u>	<u>\$ 127</u>

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

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 956	\$ 574	\$ 574	\$ 496	\$ 574	\$ 574
Total Revenues	<u>956</u>	<u>574</u>	<u>574</u>	<u>496</u>	<u>574</u>	<u>574</u>
Expenditures						
Personnel	124	129	129	68	129	129
Supplies	0	0	0	0	0	0
Other Services	409	549	549	6	549	549
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Debt Services and Other Uses	400	400	400	0	400	400
Total Expenditures	<u>933</u>	<u>1,078</u>	<u>1,078</u>	<u>74</u>	<u>1,078</u>	<u>1,078</u>
Net Current Activity	23	(504)	(504)	422	(504)	(504)
Fund Balance, Beginning of Year	<u>2,045</u>	<u>2,068</u>	<u>2,068</u>	<u>2,068</u>	<u>2,068</u>	<u>2,068</u>
Fund Balance, End of Year	<u>\$ 2,068</u>	<u>\$ 1,564</u>	<u>\$ 1,564</u>	<u>\$ 2,490</u>	<u>\$ 1,564</u>	<u>\$ 1,564</u>

Digital Houston Fund
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 4	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1
Total Revenues	<u>4</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
Expenditures						
Personnel	300	309	309	155	309	309
Supplies	2	0	0	(0)	0	0
Other Services	30	25	24	5	24	24
Capital Equipment	0	0	0	0	0	0
Non-Capital Equipment	15	0	1	1	1	1
Total Expenditures	<u>347</u>	<u>335</u>	<u>335</u>	<u>162</u>	<u>335</u>	<u>335</u>
Net Current Activity	(343)	(335)	(335)	(161)	(334)	(334)
Fund Balance, Beginning of Year	<u>696</u>	<u>353</u>	<u>353</u>	<u>353</u>	<u>353</u>	<u>353</u>
Fund Balance, End of Year	<u>\$ 353</u>	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ 192</u>	<u>\$ 19</u>	<u>\$ 19</u>

Essential Public Health Services Fund
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	Adopted Budget	Current Budget	FY2016		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 17,614	\$ 19,473	\$ 19,473	\$ 2,574	\$ 19,855	\$ 19,855
Total Revenues	<u>17,614</u>	<u>19,473</u>	<u>19,473</u>	<u>2,574</u>	<u>19,855</u>	<u>19,855</u>
Expenditures						
Personnel	7,240	15,257	14,924	5,231	15,257	15,257
Supplies	584	919	715	180	914	914
Other Services	4,182	4,557	5,015	1,434	4,557	4,557
Non-Capital Purchases	380	665	648	59	665	665
Capital Purchases	275	0	96	5	5	5
Total Expenditures	<u>12,661</u>	<u>21,398</u>	<u>21,398</u>	<u>6,909</u>	<u>21,398</u>	<u>21,398</u>
Net Current Activity	4,953	(1,925)	(1,925)	(4,335)	(1,543)	(1,543)
Fund Balance, Beginning of Year	<u>7,561</u>	<u>12,514</u>	<u>12,514</u>	<u>12,514</u>	<u>12,514</u>	<u>12,514</u>
Fund Balance, End of Year	<u>\$ 12,514</u>	<u>\$ 10,589</u>	<u>\$ 10,589</u>	<u>\$ 8,179</u>	<u>\$ 10,971</u>	<u>\$ 10,971</u>

Forensic Transition Special Fund
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	Adopted Budget	Current Budget	FY2016		
				YTD	Controller's Projection	Finance Projection
Revenues						
Police Services	\$ 10,703	\$ 11,321	\$ 11,321	\$ 4,189	\$ 10,052	\$ 10,052
Unclaimed Fines & Forfeitures	0	0	0	0	0	0
Recoveries & Refunds	0	0	0	0	0	0
Total Revenues	<u>10,703</u>	<u>11,321</u>	<u>11,321</u>	<u>4,189</u>	<u>10,052</u>	<u>10,052</u>
Expenditures						
Personnel	10,651	11,029	11,029	4,934	9,760	9,760
Supplies	10	115	115	8	115	115
Other Services	42	177	177	12	177	177
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>10,703</u>	<u>11,321</u>	<u>11,321</u>	<u>4,954</u>	<u>10,052</u>	<u>10,052</u>
Net Current Activity	0	0	0	(765)	0	0
Fund Balance, Beginning of Year	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>
Fund Balance, End of Year	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ (740)</u>	<u>\$ 25</u>	<u>\$ 25</u>

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

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 2,471	\$ 2,611	\$ 2,611	\$ 1,093	\$ 2,611	\$ 2,611
Total Revenues	<u>2,471</u>	<u>2,611</u>	<u>2,611</u>	<u>1,093</u>	<u>2,611</u>	<u>2,611</u>
Expenditures						
Personnel	1,220	1,642	1,642	635	1,642	1,642
Supplies	289	525	391	163	391	391
Other Services	1,307	1,575	1,572	834	1,572	1,572
Non-Capital Purchases	77	84	103	8	103	103
Capital Purchases	126	365	482	0	482	482
Total Expenditures	<u>3,019</u>	<u>4,191</u>	<u>4,191</u>	<u>1,640</u>	<u>4,191</u>	<u>4,191</u>
Operating Transfers						
Operating Transfers In (Out)	400	400	400	0	400	400
Total Operating Transfers	<u>400</u>	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>400</u>
Net Current Activity	(148)	(1,180)	(1,180)	(547)	(1,180)	(1,180)
Fund Balance, Beginning of Year	<u>5,539</u>	<u>5,391</u>	<u>5,391</u>	<u>5,391</u>	<u>5,391</u>	<u>5,391</u>
Fund Balance, End of Year	<u>\$ 5,391</u>	<u>\$ 4,211</u>	<u>\$ 4,211</u>	<u>\$ 4,844</u>	<u>4,211</u>	<u>\$ 4,211</u>

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

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 8	\$ 7	\$ 7	\$ 7	\$ 7	7
Charges for Services	964	922	922	248	922	922
Other Interfund Services	0	0	0	0	0	0
Total Revenues	<u>972</u>	<u>929</u>	<u>929</u>	<u>255</u>	<u>929</u>	<u>929</u>
Expenditures						
Supplies & Other Services	291	760	760	90	760	760
Total Expenditures	<u>291</u>	<u>760</u>	<u>760</u>	<u>90</u>	<u>760</u>	<u>760</u>
Net Current Activity	681	169	169	165	169	169
Fund Balance, Beginning of Year	<u>1,020</u>	<u>1,701</u>	<u>1,701</u>	<u>1,701</u>	<u>1,701</u>	<u>1,701</u>
Fund Balance, End of Year	<u>\$ 1,701</u>	<u>\$ 1,870</u>	<u>\$ 1,870</u>	<u>\$ 1,866</u>	<u>\$ 1,870</u>	<u>\$ 1,870</u>

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

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 37	\$ 22	22	\$ 22	\$ 57	\$ 57
Interest Income	6	10	10	3	10	10
Total Revenues	<u>43</u>	<u>32</u>	<u>32</u>	<u>26</u>	<u>67</u>	<u>67</u>
Expenditures						
Personnel	1,689	2,146	2,146	1,087	2,146	2,146
Supplies	94	136	136	43	136	136
Other Services	371	650	650	173	685	685
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>2,154</u>	<u>2,932</u>	<u>2,932</u>	<u>1,304</u>	<u>2,967</u>	<u>2,967</u>
Operating Transfers						
Operating Transfers In (Out)	1,872	2,531	2,531	1,897	2,531	2,531
Component Unit	243	368	368	0	368	368
Total Operating Transfers	<u>2,115</u>	<u>2,900</u>	<u>2,900</u>	<u>1,897</u>	<u>2,900</u>	<u>2,900</u>
Net Current Activity	4	0	0	619	0	0
Fund Balance, Beginning of Year	<u>0</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
Fund Balance, End of Year	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 624</u>	<u>\$ 4</u>	<u>\$ 4</u>

Houston Emergency Center
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 25,451	\$ 26,245	\$ 26,245	\$ 10,874	\$ 24,315	\$ 24,315
Total Revenues	<u>25,451</u>	<u>26,245</u>	<u>26,245</u>	<u>10,874</u>	<u>24,315</u>	<u>24,315</u>
Expenditures						
Maintenance and Operations	24,035	26,245	26,245	11,834	26,245	26,245
Total Expenditures	<u>24,035</u>	<u>26,245</u>	<u>26,245</u>	<u>11,834</u>	<u>26,245</u>	<u>26,245</u>
Net Current Activity	1,416	0	0	(960)	(1,930)	(1,930)
Fund Balance, Beginning of Year	<u>3,807</u>	<u>5,223</u>	<u>5,223</u>	<u>5,223</u>	<u>5,223</u>	<u>5,223</u>
Fund Balance, End of Year	<u>\$ 5,223</u>	<u>\$ 5,223</u>	<u>\$ 5,223</u>	<u>\$ 4,263</u>	<u>\$ 3,293</u>	<u>\$ 3,293</u>

Houston Transtar Center
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Other Grant Awards	\$ 1,750	\$ 1,415	\$ 1,415	\$ 752	\$ 1,312	\$ 1,312
Other Service Charges	637	658	658	333	658	658
Misc. Revenue	2	0	0	12	12	12
Interest Income	17	18	18	9	18	18
Total Revenues	<u>2,406</u>	<u>2,091</u>	<u>2,091</u>	<u>1,106</u>	<u>2,000</u>	<u>2,000</u>
Expenditures						
Maintenance and Operations	2,720	3,107	3,107	985	3,107	3,107
Total Expenditures	<u>2,720</u>	<u>3,107</u>	<u>3,107</u>	<u>985</u>	<u>3,107</u>	<u>3,107</u>
Net Current Activity	(314)	(1,016)	(1,016)	121	(1,107)	(1,107)
Fund Balance, Beginning of Year	<u>2,414</u>	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>
Fund Balance, End of Year	<u>\$ 2,100</u>	<u>\$ 1,084</u>	<u>\$ 1,084</u>	<u>\$ 2,221</u>	<u>\$ 993</u>	<u>\$ 993</u>

Juvenile Case Manager
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 1,269	\$ 1,436	\$ 1,436	\$ 586	\$ 1,269	\$ 1,269
Total Revenues	<u>1,269</u>	<u>1,436</u>	<u>1,436</u>	<u>586</u>	<u>1,269</u>	<u>1,269</u>
Expenditures						
Personnel	1,356	1,755	1,755	683	1,755	1,755
Supplies	6	11	11	2	11	11
Other Services and Charges	108	121	121	50	121	121
Non Capital Purchases	4	120	120	0	120	120
Total Expenditures	<u>1,474</u>	<u>2,007</u>	<u>2,007</u>	<u>735</u>	<u>2,007</u>	<u>2,007</u>
Net Current Activity	(205)	(571)	(571)	(149)	(738)	(738)
Fund Balance, Beginning of Year	<u>1,766</u>	<u>1,561</u>	<u>1,561</u>	<u>1,561</u>	<u>1,561</u>	<u>1,561</u>
Fund Balance, End of Year	<u>\$ 1,561</u>	<u>\$ 990</u>	<u>\$ 990</u>	<u>\$ 1,412</u>	<u>\$ 823</u>	<u>\$ 823</u>

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

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 483	\$ 539	\$ 539	\$ 264	\$ 539	\$ 539
Total Revenues	<u>483</u>	<u>539</u>	<u>539</u>	<u>264</u>	<u>539</u>	<u>539</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	10	210	140	96	210	210
Other Services	244	501	571	161	501	501
Non-Capital Purchases	1	0	0	0	0	0
Capital Purchases	7	0	0	0	0	0
Total Expenditures	<u>262</u>	<u>711</u>	<u>711</u>	<u>257</u>	<u>711</u>	<u>711</u>
Net Current Activity	221	(172)	(172)	7	(172)	(172)
Fund Balance, Beginning of Year	<u>310</u>	<u>531</u>	<u>531</u>	<u>531</u>	<u>531</u>	<u>531</u>
Fund Balance, End of Year	<u>\$ 531</u>	<u>\$ 359</u>	<u>\$ 359</u>	<u>\$ 538</u>	<u>\$ 359</u>	<u>\$ 359</u>

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

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 18	\$ 20	\$ 20	\$ 19	\$ 20	\$ 20
Prior Year Revenue	0	0	0	12	12	12
Total Revenues	<u>18</u>	<u>20</u>	<u>20</u>	<u>31</u>	<u>32</u>	<u>32</u>
Expenses						
Personnel	5,355	6,446	6,446	2,941	5,880	5,880
Supplies	1,206	1,649	1,641	687	1,641	1,641
Other Services	7,019	8,336	8,344	1,995	8,344	8,344
Capital Purchases	57	0	0	0	0	0
Non-Capital Purchases	4	0	0	0	0	0
Total Expenses	<u>13,641</u>	<u>16,431</u>	<u>16,431</u>	<u>5,623</u>	<u>15,865</u>	<u>15,865</u>
Operating Transfers						
Operating Transfers In	14,271	16,411	16,411	16,411	16,411	16,411
Operating Transfers Out	0	0	0	0	0	0
Total Operating Transfers	<u>14,271</u>	<u>16,411</u>	<u>16,411</u>	<u>16,411</u>	<u>16,411</u>	<u>16,411</u>
Net Current Activity	648	0	0	10,819	578	578
Fund Balance, Beginning of Year	<u>0</u>	<u>648</u>	<u>648</u>	<u>648</u>	<u>648</u>	<u>648</u>
Fund Balance, End of Year	<u>\$ 648</u>	<u>\$ 648</u>	<u>\$ 648</u>	<u>\$ 11,467</u>	<u>\$ 1,226</u>	<u>\$ 1,226</u>

Parking Management Special Revenue Fund
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Parking Violations	\$ 10,385	\$ 9,897	\$ 9,897	\$ 5,425	\$ 10,448	\$ 10,448
Parking Fees	9,596	8,841	8,841	4,729	8,841	8,841
Permit Fees	356	289	289	146	289	289
Other Revenue	19	2	2	25	31	31
Interest Income	40	34	34	21	34	34
Total Revenues	<u>20,396</u>	<u>19,063</u>	<u>19,063</u>	<u>10,346</u>	<u>19,643</u>	<u>19,643</u>
Expenses						
Personnel	4,605	4,845	4,770	2,271	4,770	4,770
Supplies	469	717	627	210	627	627
Other Services	5,009	6,394	6,307	2,536	6,418	6,418
Capital Outlay	61	193	275	0	275	275
Non-Capital Outlay	223	0	4	0	4	4
Total Expenses	<u>10,367</u>	<u>12,260</u>	<u>12,095</u>	<u>5,017</u>	<u>12,095</u>	<u>12,095</u>
Net Current Activity	<u>10,029</u>	<u>6,803</u>	<u>6,967</u>	<u>5,329</u>	<u>7,548</u>	<u>7,548</u>
Other Financing Sources (Uses)						
Operating Transfers - In (Out)	(8,323)	(7,000)	(7,000)	(3,500)	(7,000)	(7,000)
Transfers for Interest	(1,674)	(1,674)	(1,674)	0	(1,674)	(1,674)
Total Other Financing Sources (Uses)	<u>(9,997)</u>	<u>(8,674)</u>	<u>(8,674)</u>	<u>(3,500)</u>	<u>(8,674)</u>	<u>(8,674)</u>
Net Current Activity	32	(1,871)	(1,706)	1,829	(1,126)	(1,126)
Fund Balance, Beginning of Year	<u>2,039</u>	<u>2,071</u>	<u>2,071</u>	<u>2,071</u>	<u>2,071</u>	<u>2,071</u>
Fund Balance, End of Year	<u>\$ 2,071</u>	<u>\$ 200</u>	<u>\$ 365</u>	<u>\$ 3,900</u>	<u>\$ 945</u>	<u>\$ 945</u>

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

	FY2015 Actual	FY2016				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Concessions	\$ 1,632	\$ 1,626	\$ 1,626	\$ 732	\$ 1,626	\$ 1,626
Rental of Property	869	1,075	1,075	449	1,075	1,075
Interest Income	10	7	7	6	7	7
Golf	3,094	3,541	3,541	1,522	3,541	3,541
Other	30	40	40	33	40	40
Total Revenues	<u>5,635</u>	<u>6,289</u>	<u>6,289</u>	<u>2,742</u>	<u>6,289</u>	<u>6,289</u>
Expenses						
Personnel	3,871	4,333	4,333	2,047	4,333	4,333
Supplies	725	844	737	385	737	737
Other Services	926	1,112	1,042	436	1,042	1,042
Capital Outlay	55	0	177	177	177	177
Total Expenses	<u>5,577</u>	<u>6,289</u>	<u>6,289</u>	<u>3,045</u>	<u>6,289</u>	<u>6,289</u>
Net Current Activity	58	0	0	(303)	0	0
Fund Balance, Beginning of Year	<u>1,364</u>	<u>1,422</u>	<u>1,422</u>	<u>1,422</u>	<u>1,422</u>	<u>1,422</u>
Fund Balance, End of Year	<u>\$ 1,422</u>	<u>\$ 1,422</u>	<u>\$ 1,422</u>	<u>\$ 1,119</u>	<u>\$ 1,422</u>	<u>\$ 1,422</u>

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

	FY2015 Actual	FY2016				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Concessions	\$ 376	\$ 354	\$ 354	\$ 201	\$ 354	\$ 354
Facility Admissions/User Fees	91	87	87	53	87	87
Program Fees	481	438	438	160	438	438
Rental of Property	623	575	575	248	575	575
Licenses and Permits	224	190	190	92	190	190
Interest Income	52	45	45	29	45	45
Tennis	182	182	182	89	182	182
Other	155	167	167	54	167	167
Total Revenues	<u>2,184</u>	<u>2,038</u>	<u>2,038</u>	<u>926</u>	<u>2,038</u>	<u>2,038</u>
Expenses						
Personnel	422	527	527	184	527	527
Supplies	350	458	458	82	458	458
Other Services	1,691	1,437	1,431	278	1,431	1,431
Capital Purchases	2	0	6	5	6	6
Non-Capital Purchases	0	0	0	0	0	0
Total Expenses	<u>2,465</u>	<u>2,422</u>	<u>2,422</u>	<u>549</u>	<u>2,422</u>	<u>2,422</u>
Net Current Activity	(281)	(384)	(384)	377	(384)	(384)
Fund Balance, Beginning of Year	<u>6,842</u>	<u>6,561</u>	<u>6,561</u>	<u>6,561</u>	<u>6,561</u>	<u>6,561</u>
Fund Balance, End of Year	<u>\$ 6,561</u>	<u>\$ 6,177</u>	<u>\$ 6,177</u>	<u>\$ 6,938</u>	<u>\$ 6,177</u>	<u>\$ 6,177</u>

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

	FY2015 Actual	FY2016				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Police Fees	\$ 2,312	\$ 2,521	\$ 2,521	\$ 788	\$ 2,332	\$ 2,332
Interest Income	39	60	60	25	60	60
Other	2,937	2,476	2,476	569	2,665	2,665
Interfund Transfers	4,925	4,925	4,925	2,463	4,925	4,925
Total Revenues	<u>10,213</u>	<u>9,982</u>	<u>9,982</u>	<u>3,845</u>	<u>9,982</u>	<u>9,982</u>
Expenditures						
Personnel	7,548	7,551	7,551	2,846	7,551	7,551
Supplies	176	1,711	1,711	31	1,711	1,711
Other Services	1,545	1,801	1,801	596	1,801	1,801
Capital Purchases	89	485	485	0	485	485
Non-Capital Purchases	2	10	10	0	10	10
Total Expenditures	<u>9,360</u>	<u>11,558</u>	<u>11,558</u>	<u>3,473</u>	<u>11,558</u>	<u>11,558</u>
Net Current Activity	853	(1,576)	(1,576)	372	(1,576)	(1,576)
Fund Balance, Beginning of Year	<u>5,912</u>	<u>6,765</u>	<u>6,765</u>	<u>6,765</u>	<u>6,765</u>	<u>6,765</u>
Fund Balance, End of Year	<u>\$ 6,765</u>	<u>\$ 5,189</u>	<u>\$ 5,189</u>	<u>\$ 7,137</u>	<u>\$ 5,189</u>	<u>\$ 5,189</u>

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

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 764	\$ 1,944	\$ 1,944	\$ 209	\$ 1,915	\$ 1,915
Interest Income	19	19	19	3	19	19
Miscellaneous	36	36	36	62	65	65
Interfund Transfers	0	0	0	0	0	0
Total Revenues	<u>819</u>	<u>1,999</u>	<u>1,999</u>	<u>274</u>	<u>1,999</u>	<u>1,999</u>
Expenditures						
Personnel	135	164	164	76	164	164
Supplies	0	8	8	0	8	8
Other Services	6	421	421	8	421	421
Capital/Non-Capital Purchases	4	0	0	12	0	0
Total Expenditures	<u>145</u>	<u>593</u>	<u>593</u>	<u>96</u>	<u>593</u>	<u>593</u>
Operating Transfers						
Operating Transfers In	1,411	577	577	0	577	577
Operating Transfers (Out)	(2,461)	(2,772)	(2,772)	0	(2,772)	(2,772)
Total Operating Transfers	<u>(1,050)</u>	<u>(2,195)</u>	<u>(2,195)</u>	<u>0</u>	<u>(2,195)</u>	<u>(2,195)</u>
Net Current Activity	(376)	(789)	(789)	178	(789)	(789)
Fund Balance, Beginning of Year	<u>2,505</u>	<u>2,129</u>	<u>2,129</u>	<u>2,129</u>	<u>2,129</u>	<u>2,129</u>
Fund Balance, End of Year	<u>\$ 2,129</u>	<u>\$ 1,340</u>	<u>\$ 1,340</u>	<u>\$ 2,307</u>	<u>\$ 1,340</u>	<u>\$ 1,340</u>

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

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 2,792	\$ 2,809	\$ 2,809	\$ 1,519	\$ 2,809	\$ 2,809
Total Revenues	<u>2,792</u>	<u>2,809</u>	<u>2,809</u>	<u>1,519</u>	<u>2,809</u>	<u>2,809</u>
Expenditures						
Personnel	2,593	3,016	3,016	1,441	3,016	3,016
Supplies	38	22	21	16	21	21
Other Services	523	1,468	1,468	849	1,468	1,468
Non-Capital Purchases	52	18	19	0	19	19
Capital Purchases	343	102	102	0	102	102
Total Expenditures	<u>3,548</u>	<u>4,626</u>	<u>4,626</u>	<u>2,306</u>	<u>4,626</u>	<u>4,626</u>
Operating Transfers						
Operating Transfers In (Out)	0	0	0	234	1,200	1,200
Total Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>234</u>	<u>1,200</u>	<u>1,200</u>
Net Current Activity	(756)	(1,817)	(1,817)	(553)	(617)	(617)
Fund Balance, Beginning of Year	<u>3,561</u>	<u>2,805</u>	<u>2,805</u>	<u>2,805</u>	<u>2,805</u>	<u>2,805</u>
Fund Balance, End of Year	<u>\$ 2,805</u>	<u>\$ 988</u>	<u>\$ 988</u>	<u>\$ 2,252</u>	<u>\$ 2,188</u>	<u>\$ 2,188</u>

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

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 32	\$ 30	\$ 30	\$ 9	\$ 20	\$ 20
Interest Income	1	1	1	0	1	1
Total Revenues	<u>33</u>	<u>31</u>	<u>31</u>	<u>9</u>	<u>21</u>	<u>21</u>
Expenditures						
Personnel Services	42	5	35	12	35	35
Supplies	83	35	25	0	25	25
Other Services	8	21	1	0	1	1
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	56	0	0	0	0	0
Total Expenditures	<u>189</u>	<u>61</u>	<u>61</u>	<u>12</u>	<u>61</u>	<u>61</u>
Net Current Activity	(156)	(30)	(30)	(3)	(40)	(40)
Fund Balance, Beginning of Year	<u>208</u>	<u>52</u>	<u>52</u>	<u>52</u>	<u>52</u>	<u>52</u>
Fund Balance, End of Year	<u>\$ 52</u>	<u>\$ 22</u>	<u>\$ 22</u>	<u>\$ 49</u>	<u>\$ 12</u>	<u>\$ 12</u>

Swimming Pool Safety Fund
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,074	\$ 1,191	\$ 1,191	\$ 559	\$ 1,191	\$ 1,191
Total Revenues	<u>1,074</u>	<u>1,191</u>	<u>1,191</u>	<u>559</u>	<u>1,191</u>	<u>1,191</u>
Expenditures						
Personnel	909	1,069	1,069	487	1,069	1,069
Supplies	4	16	16	13	16	16
Other Services	48	61	61	24	61	61
Non-Capital Purchases	17	5	5	0	5	5
Capital Purchases	0	72	72	0	72	72
Total Expenditures	<u>978</u>	<u>1,223</u>	<u>1,223</u>	<u>524</u>	<u>1,223</u>	<u>1,223</u>
Net Current Activity	96	(32)	(32)	35	(32)	(32)
Fund Balance, Beginning of Year	<u>797</u>	<u>893</u>	<u>893</u>	<u>893</u>	<u>893</u>	<u>893</u>
Fund Balance, End of Year	<u>\$ 893</u>	<u>\$ 861</u>	<u>\$ 861</u>	<u>\$ 928</u>	<u>\$ 861</u>	<u>\$ 861</u>

Technology Fee Fund
For the period ended December 31, 2015
(amounts expressed in thousands)

	FY2015 Actual	FY2016				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Court Fines	\$ 1,109	\$ 1,246	\$ 1,246	\$ 459	\$ 1,109	\$ 1,109
Interest Income	2	2	2	1	2	2
Total Revenues	<u>1,111</u>	<u>1,248</u>	<u>1,248</u>	<u>460</u>	<u>1,111</u>	<u>1,111</u>
Expenditures						
Personnel	0	0	0	0	0	100
Other Services	882	642	642	112	642	642
Equipment	113	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Capital Purchases	0	350	350	17	350	250
Total Expenditures	<u>995</u>	<u>992</u>	<u>992</u>	<u>129</u>	<u>992</u>	<u>992</u>
Net Current Activity	116	256	256	331	119	119
Fund Balance, Beginning of Year	<u>140</u>	<u>256</u>	<u>256</u>	<u>256</u>	<u>256</u>	<u>256</u>
Fund Balance, End of Year	<u>\$ 256</u>	<u>\$ 512</u>	<u>\$ 512</u>	<u>\$ 587</u>	<u>\$ 375</u>	<u>\$ 375</u>

City of Houston, Texas
Commercial Paper Issued and Available
For the period ended December 31, 2015
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY16	Draws Month	Refunded FY16	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	0.00	0.00	0.00	94.90	30.10
Series H-2	10.00	0.00	0.00	80.20	19.80
Series J	0.00	0.00	0.00	115.00	10.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	10.00	5.00	0.00	33.00	67.00
Series E2- Equipment & Capital	5.00	5.00	0.00	30.00	40.00
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	25.00	10.00	0.00	708.10	166.90
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	5.00	70.00
Series B-4	0.00	0.00	0.00	50.00	50.00
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	580.00	120.00
Airport System					
Series A&B	20.00	0.00	0.00	80.50	69.50
Total Airport System	20.00	0.00	0.00	80.50	69.50
Totals	\$45.00	\$10.00	\$0.00	\$1,368.60	\$356.40

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

	December 31, 2015	December 31, 2014
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	2,447,340	2,619,645
Commercial Paper Notes ^(b)	166,900	89,900
Pension Obligations	594,640	601,430
Certificates of Obligations	16,360	18,660
Subtotal	3,225,240	3,329,635
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,790,305	5,853,515
Combined Utility System Commercial Paper Notes ^(c)	120,000	0
Water and Sewer System Revenue Bonds ^(d)	148,417	140,695
Contract Revenue Obligations - CWA	71,855	85,925
Combined Utility System Subordinate Lien	25,915	0
Airport System		
Airport System Sr. Lien Bonds ^(e)	440,385	449,660
Airport System Subordinate Lien	1,654,040	1,711,170
Airport System Sr. Lien Commercial Paper Notes ^(f)	69,500	34,500
Airport System Inferior Lien Contracts ^(g)	12,155	17,760
Airport Special Facilities Revenue Bonds ^(h)	813,845	663,480
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ⁽ⁱ⁾	623,542	576,801
Hotel Occupancy Tax And Parking Revenue Commercial Paper ^(j)	0	42,000
Subtotal	9,769,959	9,575,506
Total Debt Payable by the City	\$12,995,199	\$12,905,141

- (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 \$ 90.4 million accreted value of capital appreciation bonds at this date and \$82.7 million last year.
- (e) The Houston Airport System issued Senior Lien Revenue bonds on August 20, 2009.
- (f) City Council has authorized \$150 million of Airport Senior Lien Commercial Paper Notes Series A and B and \$250 million of inferior lien appropriation facilities
- (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 \$142.6 million accreted value of capital appreciation bonds at this date and \$132.1 million last year.
- (j) The City authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Commercial Paper in October 2013, currently there is no commercial paper outstanding

City of Houston, Texas
Voter-Authorized Obligations
For the period ended December 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	\$ 471,300	\$ 2,700	\$ 2,700
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	10,985	9,015	9,015
Total	\$ 776,000	\$ 776,000	\$ 764,285	\$ 11,715	\$ 11,715
November 2006 Election					
Streets, Bridges, Traffic Control	\$ 320,000	\$ 219,950	\$ 76,700	\$ 143,250	\$ 243,300
Parks and Recreation	55,000	55,000	55,000	0	0
Public Safety	135,000	135,000	112,905	22,095	22,095
Permanent and General Improvements ^(b)	60,000	60,000	58,450	1,550	1,550
Public Libraries	37,000	37,000	37,000	0	0
Low Income Housing	18,000	18,008	3,500	14,508	14,500
Total	\$ 625,000	\$ 524,958	\$ 343,555	\$ 181,403	\$ 281,445
November 2012 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	91,726	8,000	83,726	158,000
Public Safety	144,000	107,023	1,850	105,173	142,150
Permanent and General Improvements ^(b)	57,000	38,600	6,750	31,850	50,250
Public Libraries	28,000	24,916	6,710	18,206	21,290
Low Income Housing	15,000	2,000	0	2,000	15,000
Total	\$ 410,000	\$ 264,265	\$ 23,310	\$ 240,955	\$ 386,690
Combined Total (2001, 2006, 2012 Elections)	\$ 1,811,000	\$ 1,565,223	\$ 1,131,150	\$ 434,073	\$ 679,850

(a) As of December 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

12/31/2015
(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⁾	6/30/2014	\$3,437.7	\$2,068.1 ⁽³⁾	\$192.8

Note (1) Entry Age Normal is a cost method used to identify the value of benefits for the fiscal year 2015. 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 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 \$19.2 million current fiscal year to date. For FY2015 the City paid \$39.8 million for the retiree health insurance costs.

CITY OF HOUSTON

PENSION FUND PAYMENTS AND UNFUNDED LIABILITY SUMMARY

12/31/2015

PAYMENTS

(amount expressed in thousands)

	FY2015	FY 2016			
		City Payment Contribution ^{1,2}	Employee Payment Rate	Adopted Budget	Year to Date Actual
Firefighters Plan					
General Fd. & Other Fds.	\$ 92,316	33.2%	9.00%	\$ 93,577	\$ 46,997
Total Firefighters Plan	<u>92,316</u>			<u>93,577</u>	<u>46,997</u>
Police Plan ³					
General Fd. & Other Fds.	113,000	\$ 148,500	9% / 10.25%	\$ 148,500	61,500
Pension Bonds	0			0	0
Total Police Plan	<u>113,000</u>			<u>148,500</u>	<u>61,500</u>
Municipal Plan					
General Fund	55,644	27.36%	5% / None	63,861	30,358
Other Funds	90,788	27.36%	5% / None	103,613	49,532
Total Municipal Plan	<u>146,432</u>			<u>167,474</u>	<u>79,890</u>
Total All Three Plans	<u>\$351,748</u>			<u>\$409,551</u>	<u>\$188,387</u>

UNFUNDED ACCRUED LIABILITY AND FUNDED STATUS

	Date of Most Recent Valuation or Estimate	Unfunded Accrued Liability (\$ millions)	Assets as % of Liabilities
Firefighters Plan	7/1/2014	343.0	91.9%
Police Plan	7/1/2014	1,021.0	81.0%
Municipal Plan	7/1/2014	1,798.0	58.1%

Note 1: City contribution amount is based on Meet and Confer Agreement with Houston Police Officers Pension System
(Agreement Between Houston Police Officers' Pension System and City of Houston, 2011)

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).

Note 3: Per Meet and Confer Sub-Agreement, shortfall payment was made on 7/1/2015 in the amount of \$25.5M

FY2016 FULL TIME EQUIVALENT (FTE) REPORT
 (1 FTE Equals 2,088 Hours Per Year)

	FY2015 Actual	FY2016 Budget	FY2016 December	FY2016 (1) YTD AVG	Overtime FY2015 Actual	Overtime FY2016 Budget	Overtime (1) FY2016 YTD
ENTERPRISE FUNDS							
Aviation	1,221.0	1,299.9	1,225.9	1,195.7	71.8	54.7	65.9
PW & E - Combined Utility System	2,014.3	2,225.9	2,016.3	2,014.3	151.9	103.1	171.1
TOTAL ENTERPRISE FUNDS	3,235.3	3,525.8	3,242.2	3,210.0	223.7	157.8	237.0
GENERAL FUND							
GENEARL FUND MUNICIPAL							
Administration and Regulatory Affairs	200.9	211.1	203.6	202.4	1.2	0.7	1.2
City Secretary	9.9	11.2	9.6	9.4	0.4	0.0	0.2
Controller's Office	62.1	64.4	59.4	61.2	0.0	0.0	0.0
Council Office	76.5	91.2	76.0	77.3	0.0	0.0	0.0
Finance Department	111.4	121.5	103.3	105.9	0.0	0.0	0.0
Fire Department	106.5	114.2	113.0	111.6	0.7	0.4	0.6
General Services	136.9	140.6	135.9	133.5	3.8	3.6	4.5
Health & Human Services	554.6	467.3	469.7	456.8	8.9	2.9	4.2
Housing & Community Development	1.3	2.0	0.0	0.3	0.0	0.0	0.2
Human Resources	32.0	35.5	32.9	33.3	0.0	0.0	0.0
Information Technology	159.3	171.8	158.6	159.6	2.5	2.7	2.7
Legal	121.6	128.6	122.4	121.8	0.0	0.0	0.0
Library	469.8	477.8	460.8	466.9	0.0	0.0	0.0
Mayor's Office	48.6	51.6	50.2	49.3	0.0	0.0	0.0
Municipal Courts Department	298.5	297.5	295.9	297.4	0.7	0.2	0.3
Neighborhoods	105.5	111.3	107.6	106.0	2.0	1.5	1.8
Office of Business Opportunity	28.1	30.0	28.3	28.9	0.0	0.0	0.0
Parks & Recreation	650.3	710.2	601.3	665.9	13.4	5.5	14.9
Planning & Development	71.8	78.9	70.5	70.8	0.1	0.0	0.6
Police Department	1,102.3	1,164.1	1,112.5	1,098.5	30.9	29.7	30.5
Public Works and Engineering	14.5	15.0	12.2	12.2	0.1	0.1	0.1
Solid Waste Management	437.6	452.6	438.7	430.9	38.3	29.6	67.8
SUBTOTAL MUNICIPAL	4,800.0	4,948.4	4,662.4	4,699.9	103.0	76.9	129.6
GENERAL FUND CADETS							
Fire Department	139.1	132.0	88.1	122.9	0.0	0.0	0.0
Police Department	91.2	136.4	167.0	164.8	0.0	0.0	0.0
SUBTOTAL CADET	230.3	268.4	255.1	287.7	0.0	0.0	0.0

FY2016 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2015 Actual	FY2016 Budget	FY2016 December	FY2016 (1) YTD AVG	Overtime FY2015 Actual	Overtime FY2016 Budget	Overtime (1) FY2016 YTD
GENERAL FUND CLASSIFIED							
Fire Department	3,831.9 (4)	3,996.9	3,994.0 (4)	3,953.7 (4)	288.0	254.6	260.6
Police Department	5,100.4	5,181.3	5,065.2	5,072.3	250.3 (2)	103.7	232.5 (2)
SUBTOTAL CLASSIFIED	8,932.3	9,178.2	9,059.2	9,026.0	538.3	358.3	493.1
TOTAL GENERAL FUND	13,962.6	14,395.0	13,976.7	14,013.6	641.3	435.2	622.7
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	167.7	192.8	174.8	176.0	1.1	1.0	1.0
Finance Department	42.8	51.5	38.0	41.0	0.0	0.0	0.0
Fleet Management	353.6	378.3	348.5	346.3	16.1	13.7	22.3
General Services	135.4	144.1	127.2	128.0	2.1	4.0	3.4
Health & Human Services	659.1	255.7	823.3	817.0	1.9	0.7	3.3
Housing & Community Development	163.2	0.0	154.7	167.2	0.2	0.0	0.3
Houston Emergency Center	230.6	245.0	236.6	233.6	11.9	9.5	11.7
Human Resources	221.3	241.1	237.3	227.0	0.4	0.0	0.0
Information Technology	51.8	56.0	57.9	55.3	0.0	0.0	0.0
Legal	54.7	57.5	54.7	52.9	0.0	0.0	0.0
Library	17.1	3.0	13.9	14.3	0.0	0.0	0.0
Mayor's Office	42.6	40.0	47.9	47.7	0.9	0.9	1.4
Municipal Courts Department	20.0	24.0	17.0	19.0	0.0	0.0	0.0
Neighborhoods	45.6	0.0	42.0	42.0	1.1	0.0	1.2
Office of Business Opportunity	2.0	2.0	2.0	2.0	0.0	0.0	0.0
Parks & Recreation	100.7	126.5	94.1	103.4	2.7	4.3	4.7
Planning	8.2	10.5	9.5	9.7	0.0	0.0	0.0
Police Department - Cadet	22.8	0.0	0.0	18.5	0.0	0.0	0.0
Police Department - Classified	118.8	75.0	81.5	87.5	5.6 (2)	108.7	5.3 (2)
Police Department - Municipal	92.3	62.0	67.9	71.5	1.4	1.9	1.5
Public Works and Engineering	1,592.3	1,821.1	1,618.1	1,610.9	127.4	99.6	111.2
Solid Waste Management	2.5	2.0	2.0	2.0	0.0	0.0	0.0
TOTAL GRANTS & OTHER FUNDS	4,145.1	3,788.1	4,248.9	4,272.8	172.8	244.3	167.3
CITY-WIDE TOTAL	21,343.0	21,708.9	21,467.8	21,496.4	1,037.8	837.3	1,027.0

(1) YTD numbers measure the periods 07/01/2015 through 12/31/2015.
(2) Includes overtime hours from grants and special funds except Auto Dealers.
(3) FY2016 Budget does not include grants 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 five major entertainment centers and city-owned parking garages: Jesse H. Jones Hall, Bayou Place, Gus S. Wortham Center, George R. Brown Convention Center and Theater District Garage.

Combined Utility System Fund (8300, 8301, 8305)

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

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 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.