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: November 4, 2016

Subject: **September 2016 Financial Report**

Attached is the Monthly Financial Report for the period ending September 30, 2016.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of $223.2 million for FY2017. This is $3.7 million lower than the projection of the Finance Department. The difference is due to a $3.7 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be $70.7 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

Our revenue projection is unchanged from our August projection.

The major differences are in three categories:

(1) Sales Tax is $3.8 million higher, as Controller's Office is using Dr. Gilmer's April 2016 projection, less an additional 2%, for a total decrease of 3.09%.

(2) Other Franchise is $1.2 million lower, as Controller's Office is projecting lower Cable and Solid Waste Hauler receipts than Finance.

(3) Licenses and Permits is $2.8 million lower, as Controller's Office is projecting trends similar to FY2016.

Expenditure projections increased $3.1 million from last month's report. This is $17.6 million higher than the Adopted Budget. Our projection for City Council increased $1.6 million primarily for Council District Service Fund rollover. Mayor's Office was increased $500,000 for additional community events. Parks was increased $933,000 for additional Park Rangers personnel. Solid Waste was increased $1 million to purchase refuse carts. These increases were netted with first quarter vacancy savings in numerous departments.

ENTERPRISE FUNDS

In the Aviation Operating Fund, our projection for Operating Expenses decreased $9.5 million for savings in personnel and contracts. This change caused the Operating Transfer to increase $9.5 million.

Our projection for the Combined Utility System Fund Operating Expenses decreased $3 million for savings in personnel.

Finally, our projection in the Dedicated Drainage & Street Renewal Fund for expenditures decreased $1.9 million for vehicles received in FY2016.

We are currently projecting no material changes in the Convention & Entertainment Operating 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 September 30, 2016, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	4.41%
Combined Utility System	0.96%
Aviation	15.22%
Convention and Entertainment	12.38%

Respectfully submitted,

Chris B. Brown
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
September 30, 2016

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 September10, 2004, the original date of issuance of the Bonds. The termination date is May 15, 2034.

Receipts and Payments. For the three months ended September 30, 2016, the City received $1,076,864.86 in swap revenue for these swaps and paid $882,271.33 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 4.30%. 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 $235 million on September 30, 2016. 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	$ (126,972,161)	A3 /A /A+
JP Morgan Chase	150,000,000	(53,904,547)	Aa3/ A+/AA-
UBS AG	150,000,000	(53,904,547)	A1 /A+/A+
	$ 653,325,000	$ (234,781,255)	

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 three months ended September 30, 2016, the swap generated positive cash flow with the average variable rate paid on the underlying tax-exempt bonds at 0.53%, or 0.12% lower than the average 0.65% 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. On August 1, 2016, CUS refunded 2012C SIFMA Index Notes to CUS 2016C Libor Index.

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 March 3, 2007, with a termination date of May 15, 2034.

On September 19, 2015, Royal Bank of Canada (RBC) novated $249,075,000 notional amount to Wells Fargo.

Receipts and Payments. For the three months ended September 30, 2016, the City earned $212,712.46 in swap revenue for its 2016C swap and paid $308,369.41 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 4.51%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of $95.4 million on September 30, 2016. 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 three months ended September 30, 2016, the average variable rate paid on the underlying tax-exempt bonds, excluding the fixed credit spread component, was 0.48%, 0.15% higher than the average 0.33% 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
P.O. Box 1562
Houston, Texas 77251-1562

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To: Mayor Sylvester Turner
City Council Members

Date: November 4, 2016

Subject: 3+9 Financial Report

Attached is the 3+9 Financial Report for the period ending September 30, 2016. Fiscal Year 2017 projections are based on three months of actual results and nine months of projections.

General Fund

Our revenue projection is $11.3 million higher than Adopted Budget and remains unchanged from the 2+10 Report.

General Fund Revenues (amounts expressed in thousands)

Category	FY16 Preliminary Unaudited	FY17 Adopted Budget	FY17 Current Projection	Variance Over/(Under)
Property Tax	$1,098,664	$1,133,191	$1,144,481	$11,290
Sales Tax	640,476	615,000	615,000	-
Franchise Fees	191,169	192,785	192,785	-
Other	370,538	357,437	357,437	-
Total	**$2,300,847**	**$2,298,413**	**$2,309,703**	**$11,290**

Our expenditure projection is $17.6 million higher than Adopted Budget and $3.1 million higher than the 2+10 Report. The variance from prior month projection is primarily due to:

- $1.8 million increase to reflect Council District Service Fund rollover savings of $1.6 million as well as prior year's City Council unspent funds of $264,000,
- $1.0 million increase in Solid Waste to purchase refuse carts that are no longer eligible for capital funding,
- $848,000 increase in Parks to hire additional Park Rangers to deter increased drug activity at City parks and,
- $500,000 increase in the transfer to the Mayor's Office of Special Events due to increased community events throughout the City and various events leading up to the Super Bowl, and
- Finally, these expenditure increases are offset by first quarter vacancy savings of $1.1 million.

General Fund Expenditures (amounts expressed in thousands)

Category	FY16 Preliminary Unaudited	FY17 Adopted Budget	FY17 Current Projection	Variance Over/(Under)
Police	$800,918	$811,296	$825,897	$14,601
Fire	504,177	504,652	504,635	(17)
Other Departments	696,811	699,266	702,328	3,062
Debt Service/PAYGO	346,000	293,156	293,156	-
Total	$2,347,906	$2,308,370	$2,326,016	$17,646

As a result of these changes, and with the greater than anticipated beginning fund balance, we are currently projecting an ending fund balance of $227 million, which is approximately 11.2% of estimated expenditures less debt service and pay-as-you-go (PAYGO) transfers.

Fund Balance (amounts expressed in thousands)

Category	FY16 Preliminary Unaudited	FY17 Adopted Budget	FY17 Current Projection	Variance Over/(Under)
Fund Balance - Beginning of Year	$287,843	$196,394	$242,926	$46,532
Changes to Designated Fund Balance	-	300	300	$0
Budgeted Increase/(Decrease) in Fund Balance	(47,059)	(9,957)	(16,313)	($6,356)
Change in Inventory/Prepaid Items/Imprest Cash	2,142	-	-	-
Fund Balance, End of Year	$242,926	$186,737	$226,913	$40,176
% of Expenditures Less Debt Service and PAYGO	12.1%	9.3%	11.2%	1.9%

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

Enterprise, Special Revenue and Other Funds

We are projecting the following forecast changes in Enterprise Funds, Special Revenue Funds and other funds from the 2+10 Report.

Aviation

Operating Expenses decreased by $9.5 million mainly due to delays in filling vacant positions and contract savings. As a result, Operating Transfers increased by $9.5 million.

Combined Utility System

Operating Expenses decreased by $3 million due to delays in filling vacant positons.

Dedicated Drainage & Street Renewal Fund

Expenditures decreased by $1.2 million mainly due to vehicle purchases received in FY2016.

Building Inspection Fund

Expenditures decreased by $1.9 million due to delays in filling vacant positons.

Houston Economy

Energy – The average oil price of $45.18 for the month of September was 1.0% higher than prior month's average price of $44.72. Compared to last year the price has dropped slightly by 0.7%. The average oil rig count of 416 for the month of September was 4.8% higher than prior month's count of 397. The rig count year-over-year comparison for the month of September showed a decrease of 36%.

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 2,991,700 in August 2016, up approximately 0.72% year-over-year. Houston's unemployment rate remained unchanged in August at 5.8% from prior month.

Home Sales – According to the latest report prepared by the Houston Association of Realtors (HAR) for the month of September 2016, single-family home sales (6,652 units) were down 0.5% compared to last year (6,685 units), however on a year-to-date basis, home sales are up 1.3%. The median price rose 4.8 percent to a September high of $219,990 while the average price increased 2.4 percent to $277,849, also a September record.

Sincerely,

Kelly Dowe

Director

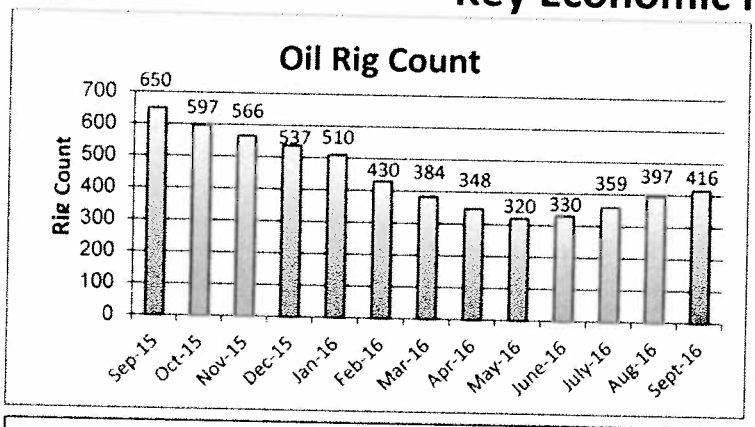
General Fund (Fund 1000)
(amounts expressed in thousands)

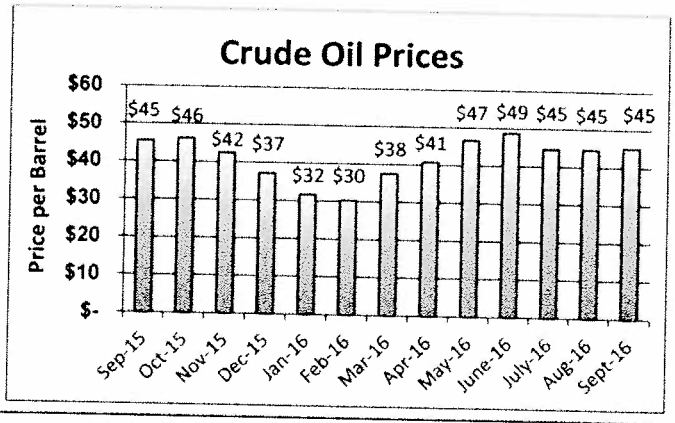
Finance - Major Variances from Adopted Budget

Month Reported	Revenues	Variance Over/(Under)
	General Property Taxes	
July	Property Tax calculation adjustment based on updated US Census Bureau	5,183
August	Property Tax calculation adjustment based on disaster declaration for April Tax Day Flood	6,107
	Total General Property Taxes	**11,290**
	Total Revenues	**11,290**

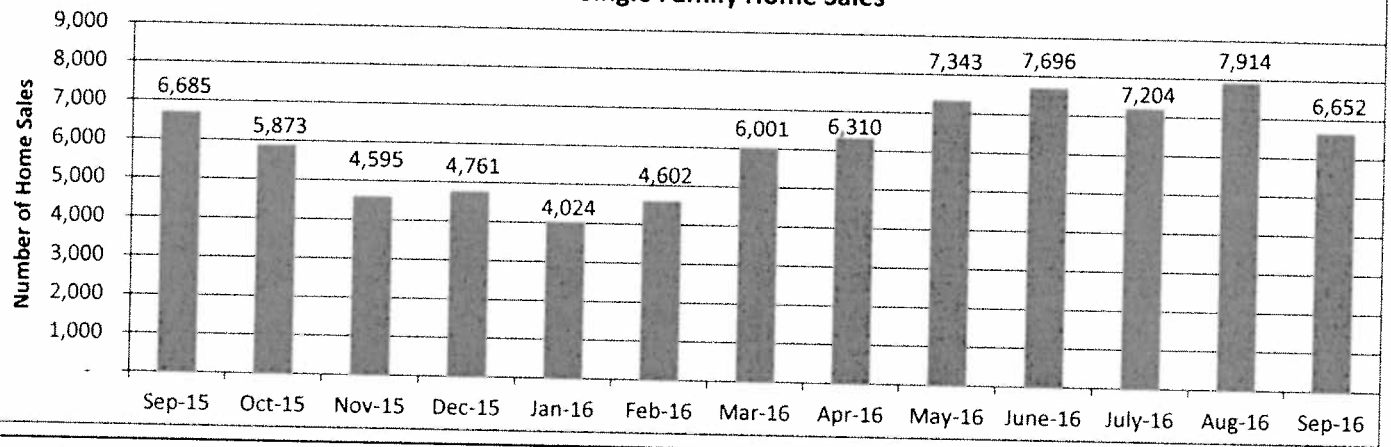
	Expenditures	
	Public Safety	
July	Elimination of a one-time planned deferral payment to the Houston Police Officers Pension System	12,500
July	Increase Police overtime to target key areas experiencing increased drug activity	2,000
September	Prior year City Council funds allocated to the Houston Police Department	101
	Total Public Safety	**14,601**
	Other Adjustments	
September	First quarter vacancy savings	(1,072)
September	Council District Service Fund rollover	1,559
September	Purchase refuse carts that are no longer eligible for capital funding	1,000
September	Hire additional Park Rangers to deter increased drug activity at City parks	848
September	Increase transfer to the Mayor's Office of Special Events	500
September	Allocation of prior year City Council unspent funds	163
September	Other Expenditure Adjustments	47
	Total Other Adjustments	**3,045**
	Total Expenditures	**17,646**

Key Economic Indicators

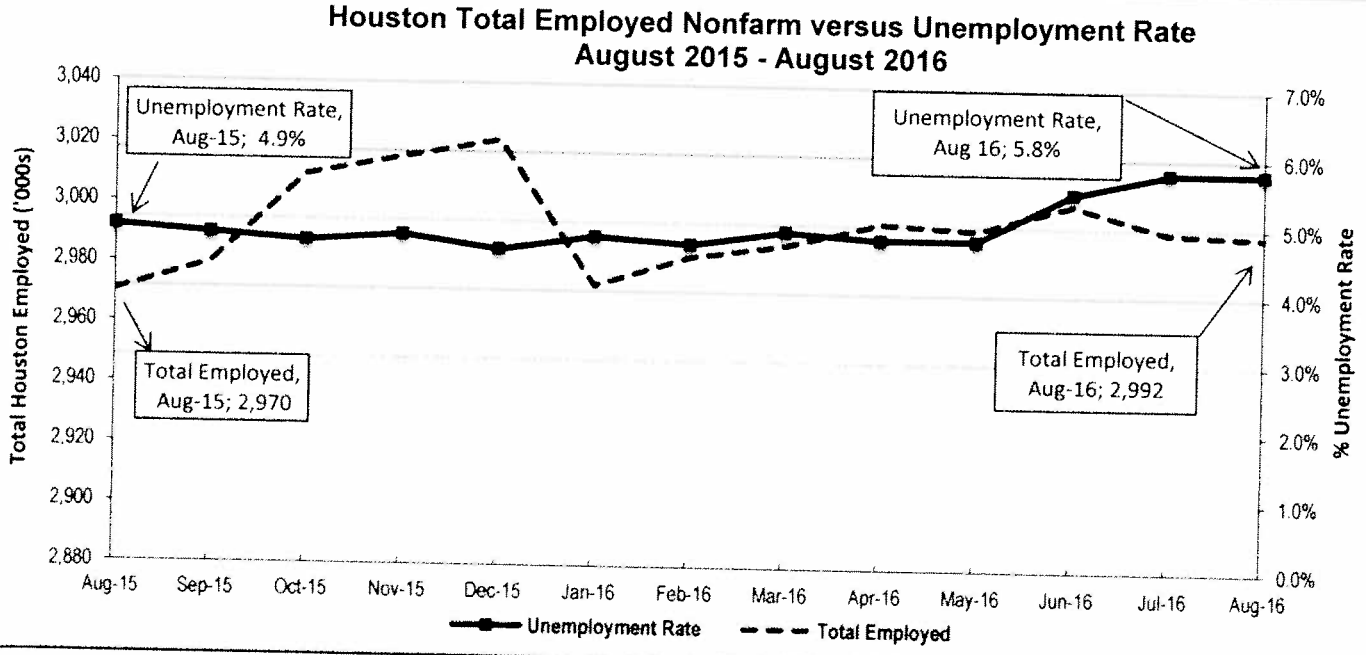




Rig counts show an increase of 4.8% in September from August. Compared to September 2015, rig counts are down by 36%. Oil prices remain flat between August 2016 to September 2016 and year over year.
Source: US Energy Information Administration & Baker Hughes Rig Counts



Single-family home sales show a decrease in September from August. According to HAR, single-family home sales totaled 6,652 units compared to 6,685 units a year earlier, a decrease of 0.5 %.

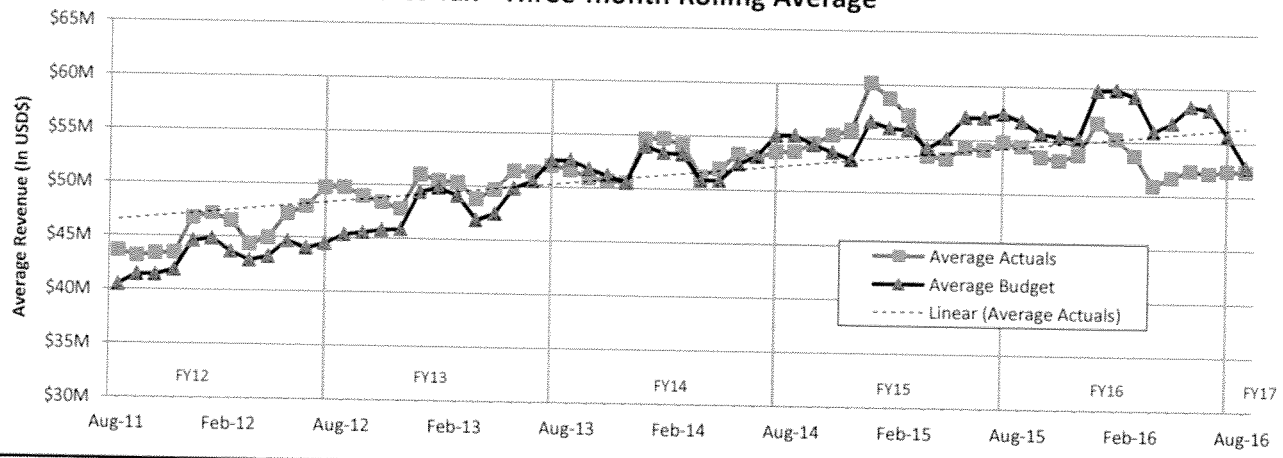


The Total Employed rate shows a slight increase from August 2015 of 2,970 to August 2016 of 2,992.
The Unemployment rate shows a slight increase from August 2015 of 4.9% to August 2016 of 5.8%.
Source: Bureau of Labor Statistics

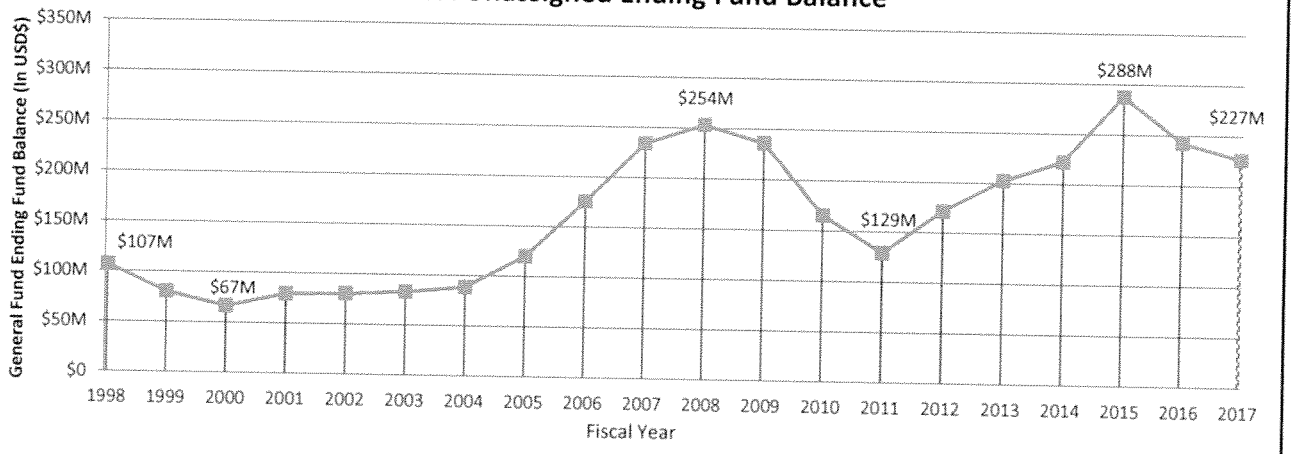
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

Sales Tax - Three-month Rolling Average

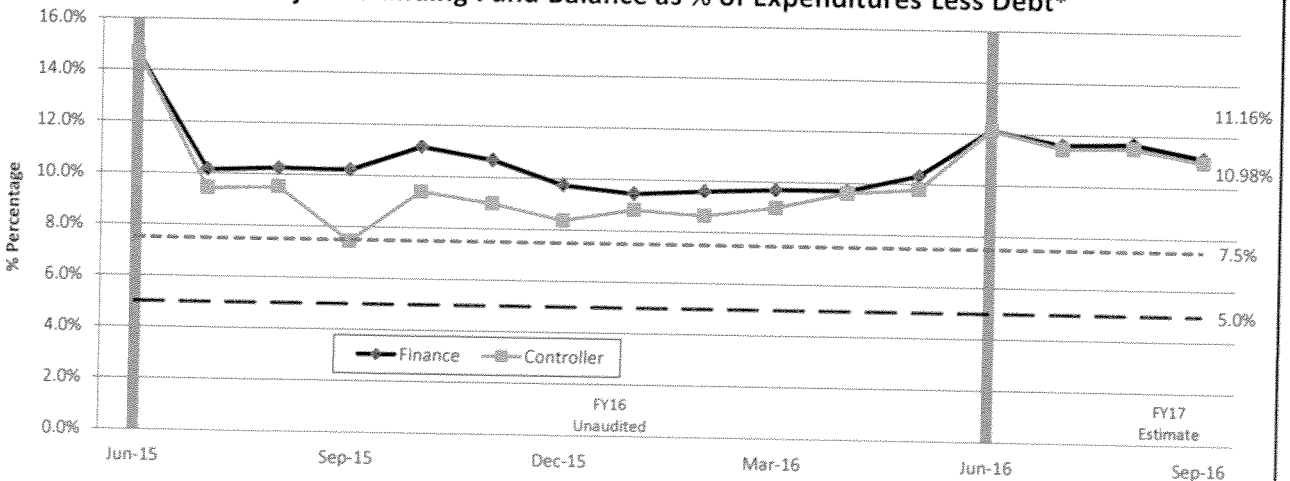


Historical Unassigned Ending Fund Balance



General Fund Comparative Fund Balance

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



*According to the financiall 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).

CITY OF HOUSTON
TEXAS

General Fund (Fund 1000)

For the period ended September 30, 2016
(amounts expressed in thousands)

Actual YTD
Current Budget

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 Controller's Projection	FY2017 Finance Projection	FY2017 Actual YTD	Controller - Finance Variance	Finance	Controller
Revenues									
General Property Taxes	1,098,664	1,133,191	1,133,191	1,144,481	1,144,481	12,451	-	✓	✓
Industrial Assessments	19,239	18,043	18,043	17,500	18,043	59	(543)	✓	✓
Sales Tax	640,476	615,000	615,000	618,796	615,000	152,163	3,796	✓	✓
Other Taxes	16,271	16,909	16,909	16,500	16,909	66	(409)	✓	✓
Electric Franchise	101,212	102,030	102,030	101,500	102,030	25,333	(530)	✓	✓
Telephone Franchise	43,061	42,000	42,000	41,250	42,000	10,571	(750)	✓	✓
Gas Franchise	14,840	15,016	15,016	15,000	15,016	3,754	(16)	✓	✓
Other Franchise	32,056	33,739	33,739	32,500	33,739	8,335	(1,239)	✓	✓
Licenses and Permits	39,608	41,811	41,811	39,000	41,811	8,048	(2,811)	✓	§
Intergovernmental	53,663	70,151	70,151	70,151	70,151	4,196	-	✓	✓
Charges for Services	62,530	58,698	58,698	58,815	58,698	14,454	117	✓	✓
Direct Interfund Services	54,024	53,897	53,897	53,897	53,897	11,757	-	✓	✓
Indirect Interfund Services	26,611	27,436	27,436	27,436	27,436	6,699	-	✓	✓
Municipal Courts Fines and Forfeits	24,960	22,812	22,812	22,500	22,812	4,804	(312)	✓	✓
Other Fines and Forfeits	4,952	4,306	4,306	4,100	4,306	1,005	(206)	✓	✓
Interest	3,700	3,000	3,000	3,000	3,000	756	-	✓	✓
Miscellaneous/Other	22,367	13,825	13,825	13,000	13,825	2,147	(825)	✓	§
Total Revenues	**2,258,234**	**2,271,864**	**2,271,864**	**2,279,426**	**2,283,154**	**266,598**	**(3,728)**	✓	✓
Expenditures									
Administration & Regulatory Affairs	29,241	30,523	30,523	30,437	30,437	4,594	-	✓	✓
City Council	17,465	10,329	10,329	11,888	11,888	1,846	-	§	§
City Secretary	685	908	908	878	878	162	-	✓	✓
Controller	8,038	8,887	8,887	8,887	8,887	1,869	-	✓	✓
Finance	17,657	19,622	19,622	19,583	19,583	3,870	-	✓	✓
Fire	504,177	504,652	504,652	504,635	504,635	121,414	-	✓	✓
General Services	40,706	41,223	41,223	41,056	41,056	7,655	-	✓	✓
Housing and Community Development	490	533	533	533	533	219	-	✓	✓
Houston Emergency Center	10,495	10,148	10,148	10,148	10,148	2,537	-	✓	✓
Houston Health Department	61,248	65,639	65,639	65,360	65,360	15,124	-	✓	✓
Human Resources	3,390	3,054	3,054	3,054	3,054	699	-	✓	✓
Information Technology	22,274	23,363	23,363	23,363	23,363	4,976	-	✓	✓
Legal	15,485	16,046	16,046	16,046	16,046	3,659	-	✓	✓
Library	39,695	40,917	40,917	40,852	40,852	8,655	-	✓	✓
Mayor's Office	8,000	7,696	7,696	8,196	8,196	3,165	-	§	§
Municipal Courts	27,705	29,562	29,562	29,456	29,456	6,681	-	✓	✓
Neighborhoods	12,472	11,705	11,705	11,721	11,721	2,493	-	✓	✓
Office of Business Opportunity	2,835	3,049	3,049	2,995	2,995	728	-	✓	✓
Parks and Recreation	70,164	73,139	73,139	74,072	74,072	18,359	-	✓	✓
Planning and Development	5,804	4,189	4,189	4,099	4,099	953	-	✓	✓
Police	800,918	811,296	813,296	825,897	825,897	200,190	-	§	§
Public Works and Engineering	30,667	31,944	31,944	31,901	31,901	8,271	-	✓	✓
Solid Waste Management	74,564	80,913	80,913	81,913	81,913	18,512	-	✓	✓
Total Departmental Expenditures	**1,804,175**	**1,829,337**	**1,831,337**	**1,846,970**	**1,846,970**	**436,631**	**-**	✓	✓
General Government	197,731	185,877	183,877	185,890	185,890	31,024	-	✓	✓
Total Expenditures Other Than Debt	**2,001,906**	**2,015,214**	**2,015,214**	**2,032,860**	**2,032,860**	**467,655**	**-**	§	§
Transfer to Special Revenues	27,758	(23,544)	(23,544)	(23,544)	(23,544)	-	-		
Captured Revenue Transfer to DDSRF	22,288	34,741	34,741	34,741	34,741	-	-		
Debt Service Transfer	295,954	281,959	281,959	281,959	281,959	-	-		
Total Expenditures and Other Uses	**2,347,906**	**2,308,370**	**2,308,370**	**2,326,016**	**2,326,016**	**467,655**	**-**	§	§
Net Current Activity	**(89,672)**	**(36,506)**	**(36,506)**	**(46,590)**	**(42,862)**	**(201,057)**	**(3,728)**		
Other Financing Sources (Uses)									
Transfers from Other Funds	33,633	12,049	12,049	12,049	12,049	8,119	-	✓	✓
Sale of Capital Assets	7,934	14,500	14,500	14,500	14,500	1,363	-	✓	✓
Total Other Financing Sources (Uses)	**41,567**	**26,549**	**26,549**	**26,549**	**26,549**	**9,483**	**-**	✓	✓
Fund Balances									
Fund Balance - Beginning of Year	287,843	241,880	241,880	241,880	241,880	241,880	-		
Changes to Designated Fund Balance*	-	300	300	300	300	-	-		
Budgeted Increase/(Decrease) in Fund Balance	(48,105)	(9,957)	(9,957)	(9,957)	(9,957)	(191,574)	-		
Change in Inventory/Prepaid Items/Imprest Cash	2,142	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(10,084)	(6,356)	-	(3,728)		
Fund Balance, End of Year*	**241,880**	**232,223**	**232,223**	**222,139**	**225,867**	**50,306**	**(3,728)**		

*The total designation for the Budget Stabilization Fund is currently $11.2M. The $9M 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 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service and Pay-As-You-Go (PAYGO) which is $152,465 based on current projections. The City will be $69,675 above 7.5% based on the Controller's Projections for FY2017.

§ 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
Flood Disaster Event(s)
September 30, 2016

	TOTALS FOR PROJECT - ALL FUNDS				
	Disaster Summary Outline (DSO) Projected Damage		1st Qtr Only		Inception of Project to September 30, 2016
	DR 4223	DR 4269	DR 4223	DR 4269	
REVENUES - Governmental					
Recoveries and Refund					
FEMA/Insurance Reimbursements			$ -	$ -	$ 4,183,353
Unreimbursed FEMA Obligations			$ -	$ -	$ -
Insurance Advance			$ -	$ -	$ -
0.5% Indirect Mgmt. Fee			$ -	$ -	$ -
Interest Earned			$ 15,866	$ -	$ 105,820
Subtotal Revenues - Governmental			$ 15,866	$ -	$ 4,289,173
REVENUES - Stormwater					
Recoveries and Refund					
FEMA/Insurance Reimbursements			$ -	$ -	$ -
Unreimbursed FEMA Obligations			$ -	$ -	$ -
Insurance Advance			$ -	$ -	$ -
0.5% Indirect Mgmt. Fee			$ -	$ -	$ -
Interest Earned			$ -	$ -	$ 20
Subtotal Revenues - Stormwater			$ -	$ -	$ 20
REVENUES - CUS					
Recoveries and Refund					
FEMA/Insurance Reimbursements			$ -	$ -	$ 22,887
Unreimbursed FEMA Obligations			$ -	$ -	$ -
Insurance Advance			$ -	$ -	$ -
0.5% Indirect Mgmt. Fee			$ -	$ -	$ -
Interest Earned			$ -	$ -	$ 1,209
Subtotal Revenues - CUS			$ -	$ -	$ 24,096
Total Revenues			$ 15,866	$ -	$ 4,313,288
EXPENDITURES - Governmental					
Personnel	$ 4,200,000	$ 2,519,734	$ (104,601)	$ 19,002	$ 2,424,371
Materials & Supplies	$ -	$ -	$ -	$ -	$ 13,879
Contracts	$ 9,000,000	$ 374,681	$ 22,157	$ 2,950,002	$ 7,505,103
Equipment	$ 3,100,000	$ 161,855	$ -	$ -	$ (119,027)
Other	$ -	$ -	$ -	$ (3,435)	$ 26,995
Subtotal Expenditures - Governmental	$ 16,300,000	$ 3,056,270	$ (82,444)	$ 2,965,569	$ 9,851,321
EXPENDITURES - CUS					
Personnel	$ 1,200,000	$ -	$ 175	$ -	$ 183,367
Materials & Supplies	$ 1,000,000	$ -	$ -	$ -	$ 124,239
Contracts	$ 22,000,000	$ -	$ 52,697	$ -	$ 608,020
Equipment	$ 800,000	$ -	$ -	$ -	$ 1,999
Other	$ -	$ -	$ -	$ -	$ -
Subtotal Expenditures - CUS	$ 25,000,000	$ -	$ 52,872	$ -	$ 917,625
EXPENDITURES - Stormwater					
Personnel			$ (15)	$ -	$ 110,005
Materials & Supplies			$ -	$ -	$ -
Contracts			$ -	$ -	$ -
Equipment			$ -	$ -	$ -
Other			$ -	$ -	$ -
Subtotal Expenditures - Stormwater	$ -		$ (15)	$ -	$ 110,005
Total Expenditures	$ 41,300,000	$ 3,056,270	$ (29,587)	$ 2,965,569	$ 10,878,951
NET CURRENT ACTIVITY			$ 45,453	$ (2,965,569)	$ (6,565,663)
OTHER FINANCIAL ACTIVITY					
LOAN IN / (OUT)					
General Fund			$ -	$ -	$ 2,000,000
Budget Stabilization Fund			$ -	$ -	$ 9,000,000
Total Other Financial Activity			$ -		$ 11,000,000
Excess (deficiency) of revenues and other financing sources over expenditures and other uses			**$ 45,453**	**$ (2,965,569)**	**$ 4,434,337**

Key Facts:

1. DR 4223 - Disaster Incident Period was from May 4, 2015 through June 22, 2015.
2. DR 4269 - Disaster Incident Period was from April 17, 2016 through April 30, 2016.
3. FEMA Disaster Declarations were on May 29, 2015 & April 25, 2016, respectively
4. City of Houston was declared for all categories for Public Assistance.
5. Disaster cost share : Federal 75% COH 25%.
5. Ineligible cost not reimbursable by FEMA reversed out from Fund 5303 to respective Departments. The local share of disaster cost was charged to GF.

Aviation Operating Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Prreliminary 2,016	FY2016 Adopted Budget	FY2016 Current Budget	FY2016 YTD	FY2016 Controller's Projection	FY2016 Finance Projection
Operating Revenues						
Landing Area	$ 90,192	$ 92,866	$ 92,866	$ 21,957	$ 92,866	$ 92,866
Bldg and Ground Area	211,089	212,722	212,722	53,716	212,722	212,722
Parking and Concession	178,604	185,203	185,203	45,955	185,203	185,203
Other	6,121	4,484	4,484	1,320	4,484	4,484
Total Operating Revenues	486,006	495,275	495,275	122,948	495,275	495,275
Operating Expenses						
Personnel	102,686	114,614	114,614	26,456	108,337	108,337
Supplies	8,150	9,562	9,437	1,798	9,146	9,146
Services	172,318	183,349	183,472	37,964	180,762	180,762
Non-Capital Outlay	1,114	2,162	2,164	159	1,968	1,968
Total Operating Expenses	284,268	309,687	309,687	66,377	300,213	300,213
Operating Income (Loss)	201,738	185,588	185,588	56,571	195,062	195,062
Non-Operating Revenues (Expenses)						
Interest Income	6,986	6,450	6,450	2,006	6,450	6,450
Other	1,783	0	0	120	0	0
Total Non-Operating Rev (Exp)	8,769	6,450	6,450	2,126	6,450	6,450
Income (Loss) Before Operating Transfers	210,507	192,038	192,038	58,697	201,512	201,512
Operating Transfers						
Interfund Transfer - Oper Reserve	860	2,000	2,000	0	2,000	2,000
Debt Service Principal	57,288	58,635	58,635	15,434	58,635	58,635
Debt Service Interest	50,563	87,028	87,028	17,634	87,028	87,028
Renewal and Replacement	2,705	0	0	7,396	7,396	7,396
Capital Improvement	7,267	44,375	44,375	0	46,453	46,453
Total Operating Transfers	118,683	192,038	192,038	40,464	201,512	201,512
Net Income (Loss) Operating Fund Only	$ 91,824	$ 0	$ 0	18,233	$ 0	$ 0

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 September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary 2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controllers Projection	FY2017 Finance Projection
Operating Revenues						
Facility Rentals	$ 1,380	$ 1,490	$ 1,490	$ 1,490	$ 1,490	$ 1,490
Parking	11,051	10,922	10,922	1,477	10,922	10,922
Contract Cleaning	0	0	0	0	0	0
Total Operating Revenues	12,431	12,412	12,412	2,967	12,412	12,412
Operating Expenses						
Personnel	414	293	293	39	293	293
Supplies	0	0	0	0	0	0
Services	103	132	132	7	132	132
Total Operating Expenses	517	425	425	46	425	425
Operating Income (Loss)	11,914	11,987	11,987	2,921	11,987	11,987
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	87,197	85,000	85,000	22,554	85,000	85,000
Delinquent	1,436	1,250	1,250	531	1,250	1,250
Net Hotel Occupancy Tax	88,633	86,250	86,250	23,085	86,250	86,250
Interest Income	287	300	300	95	300	300
Capital Outlay	0	0	0	0	0	0
Other Interest	(235)	(230)	(230)	(5)	(230)	(230)
Other	376	292	292	292	292	292
Total Non-Operating Rev (Exp)	89,061	86,612	86,612	23,467	86,612	86,612
Income (Loss) Before Operating Transfers	100,975	98,599	98,599	26,388	98,599	98,599
Operating Transfers						
Transfers for Interest	13,420	14,836	14,836	3,789	14,836	14,836
Transfers for Principal	11,407	11,568	11,568	2,680	11,568	11,568
Transfer to Component Unit	74,753	70,336	70,336	18,080	70,336	70,336
Transfers to General Fund	1,380	1,490	1,490	1,490	1,490	1,490
Transfers to Debt Service	65	70	70	0	70	70
Total Operating Transfers	101,025	98,300	98,300	26,039	98,300	98,300
Net Income (Loss) Operating Fund Only	$ (50)	$ 299	$ 299	$ 349	$ 299	$ 299

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 September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Operating Revenues						
Water Sales	$ 530,399	$ 542,300	$ 542,300	$ 152,999	$ 542,300	$ 542,300
Sewer Sales	463,359	476,474	476,474	131,939	476,474	476,474
Penalties	10,403	9,600	9,600	3,599	9,600	9,600
Other	9,461	9,222	9,222	1,886	9,222	9,222
Total Operating Revenues	1,013,622	1,037,596	1,037,596	290,423	1,037,596	1,037,596
Operating Expenses						
Personnel	169,512	187,465	187,465	44,403	184,500	184,500
Supplies	43,718	44,096	44,096	10,676	44,096	44,096
Electricity and Gas	48,099	45,976	45,976	8,598	45,976	45,976
Contracts & Other Payments	141,553	177,098	177,222	22,480	177,098	177,098
Non-Capital Equipment	3,402	2,559	2,559	130	2,559	2,559
Total Operating Expenses	406,284	457,194	457,318	86,287	454,229	454,229
Operating Income (Loss)	607,338	580,402	580,278	204,136	583,367	583,367
Non-Operating Revenues (Expenses)						
Interest Income	6,542	7,503	7,503	1,893	7,503	7,503
Sale of Property, Mains and Scrap	2,032	1,280	1,280	260	1,280	1,280
Other	17,370	15,622	15,622	3,939	15,622	15,622
Impact Fees	27,279	23,000	23,000	9,062	23,000	23,000
CWA & TRA Contracts (P & I)	(17,671)	(7,204)	(7,204)	(2,849)	(7,204)	(7,204)
Total Non-Operating Rev (Exp)	35,552	40,201	40,201	12,305	40,201	40,201
Income (Loss) Before Operating Transfers	642,890	620,603	620,479	216,441	623,568	623,568
Operating Transfers						
Debt Service Transfer	429,997	472,938	472,938	3,032	472,938	472,938
CWA & TRA Contracts (P & I) Luce Bayou	13	143	143	(13)	143	143
Transfer to PIB - Water & Sewer	9,891	9,149	9,149	890	9,149	9,149
Transfer to Capital Project Fund	65,000	70,000	70,000	70,000	70,000	70,000
Pension Liability Interest	2,763	4,745	4,745	605	4,745	4,745
Equipment Acquisition	13,912	41,741	42,956	3,129	41,741	41,741
Transfer to Stormwater	39,903	52,821	51,482	11,180	52,821	52,821
Total Operating Transfers	561,479	651,537	651,413	88,823	651,537	651,537
Net Current Activity Operating Fund Only	$ 81,411	$ (30,934)	$ (30,934)	$ 127,618	$ (27,969)	$ (27,969)

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 September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Drainage Charge Revenue [1]	$ 112,115	$ 106,557	$ 106,557	$ 24,841	$ 106,557	$ 106,557
Interfund Drainage Fee	7,098	7,102	7,102	1,775	7,102	7,102
Charges for Services	603	649	649	6	649	649
Licenses & Permits	2,573	2,003	2,003	636	2,003	2,003
Street Milling and Sales Earnings	776	935	935	59	935	935
Metro Intergovernmental Revenue	58,366	61,566	61,566	0	61,566	61,566
Operating Recoveries & Refunds	47	50	50	0	50	50
Miscellaneous/Other	806	98	98	10	98	98
Total Revenues	182,384	178,960	178,960	27,327	178,960	178,960
Expenditures						
Personnel	33,641	37,117	37,117	9,068	36,877	36,877
Supplies	11,710	13,017	13,017	2,823	13,017	13,017
Other Services	28,100	27,331	27,331	3,809	27,331	27,331
Capital Outlay	33,258	12,039	12,039	504	11,076	11,076
Total Expenditures	106,709	89,504	89,504	16,204	88,301	88,301
Net Current Activity	75,675	89,456	89,456	11,123	90,659	90,659
Other Financing Sources (Uses)						
Interest Income	382	500	500	160	500	500
Transfer In - General Fund [2]	50,046	34,741	34,741	0	34,741	34,741
Transfer In - Capital Project	1,250	0	0	0	0	0
Transfer Out - Commercial Paper Agent Fees	(632)	(589)	(589)	(79)	(589)	(589)
Transfer Out - Capital Projects	(78,689)	(134,813)	(134,813)	(11,119)	(134,813)	(134,813)
Transfer Out - Special Revenue	(16,575)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Total Other Financing Sources (Uses)	(44,218)	(102,161)	(102,161)	(13,038)	(102,161)	(102,161)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	31,457	(12,705)	(12,705)	(1,915)	(11,502)	(11,502)
Fund Balance, Beginning of Year	27,672	59,129	59,129	59,129	59,129	59,129
Fund Balance, End of Year	$ 59,129	$ 46,424	$ 46,424	$ 57,214	$ 47,627	$ 47,627

Note:

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

	FY2017 Adopted Budget	FY2017 Projection	FY2017 Year to Date Actual
Property Tax Revenue - General Fund *($0.118 equivalent of City's Ad Valorem Tax Levy)	$ 186,664	$ 186,664	$ 0
Less Street & Drainage Debt Service (General Fund)	(151,923)	(151,923)	0
Captured Revenues [2] (to be transferred to Dedicated Drainage & Street Renewal Fund)	$ 34,741	$ 34,741	$ 0

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 September 30, 2016) is $3.059 billion. The portion of the debt associated with drainage and street improvements is estimated at $1.23 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 September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Other Interfund Services	$ 0	$ 88	$ 88	$ 0	$ 88	$ 88
Miscellaneous	1,250	30	30	0	30	30
Total Revenues	1,250	118	118	0	118	118
Expenditures						
Personnel	20,442	22,093	22,093	5,543	22,093	22,093
Supplies	1,568	1,967	1,967	308	1,967	1,967
Other Services	13,174	13,265	13,265	2,428	13,265	13,265
Capital Outlay	420	6,129	6,129	39	6,129	6,129
Total Expenditures	35,604	43,454	43,454	8,318	43,454	43,454
Net Current Activity	(34,354)	(43,336)	(43,336)	(8,318)	(43,336)	(43,336)
Other Financing Sources (Uses)						
Interest Income	39	60	60	16	60	60
Transfers In - CUS	39,903	52,821	52,821	11,180	52,821	52,821
Transfers In - DD&SRF	12,948	2,000	2,000	2,000	2,000	2,000
Transfer Out - Pension Liability Interest	(690)	(691)	(691)	(270)	(691)	(691)
Discretionary Debt - Drainage	(14,096)	(14,606)	(14,606)	(4,818)	(14,606)	(14,606)
Total Other Financing Sources (Uses)	38,104	39,585	39,585	8,108	39,585	39,585
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	3,750	(3,751)	(3,751)	(210)	(3,751)	(3,751)
Fund Balance, Beginning of Year	2,070 *	5,820	5,820	5,820	5,820	5,820
Fund Balance, End of Year	$ 5,820	$ 2,069	$ 2,069	$ 5,610	$ 2,069	$ 2,069

* Fund Balance includes $70 in Prepaids.

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

CITY OF HOUSTON
TEXAS

Health Benefits Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Operating Revenues						
City Medical Plans	$ 314,853	$ 331,438	$ 331,438	$ 83,397	$ 331,438	$ 331,438
City Dental Plans	10,936	10,981	10,981	2,794	10,981	10,981
City Life Insurance Plans	6,113	6,484	6,484	1,585	6,484	6,484
Vision	2,827	3,008	3,008	731	3,008	3,008
Health Flexible Spending Account	4,005	4,500	4,500	1,091	4,500	4,500
Dependent Care Reimbursement	355	375	375	96	375	375
Operating Revenues	339,089	356,786	356,786	89,694	356,786	356,786
Operating Expenses						
Medicare Advantage	24,843	27,223	27,223	6,488	27,223	27,223
City Medical Plan Claims - Cigna	292,023	302,411	302,411	78,223	302,411	302,411
City Dental Plan Claims	10,936	10,981	10,981	2,794	10,981	10,981
Vision	2,827	3,008	3,008	731	3,008	3,008
City Life Insurance Plans	6,112	6,484	6,484	1,585	6,484	6,484
Administrative Costs	7,328	9,300	9,300	1,570	9,300	9,300
Health Flexible Spending Account	4,028	4,630	4,630	1,091	4,630	4,630
Dependent Care	355	375	375	96	375	375
Operating Expenses	348,452	364,412	364,412	92,578	364,412	364,412
Operating Income (Loss)	(9,363)	(7,626)	(7,626)	(2,884)	(7,626)	(7,626)
Non-Operating Revenues (Expenses)						
Interest Income	477	486	486	128	486	486
Prior Year Expense Recovery	15	0	0	0	0	0
Miscellaneous Revenue	1,047	0	0	0	0	0
Medicare Part D - Distribution	0	0	0	0	0	0
Non-Operating Revenues (Expenses)	1,539	486	486	128	486	486
Net Income (Loss)	(7,824)	(7,140)	(7,140)	(2,756)	(7,140)	(7,140)
Net Assets, Beginning of Year	31,791	23,967	23,967	23,967	23,967	23,967
Net Assets, End of Year	$ 23,967	$ 16,827	$ 16,827	$ 21,211	$ 16,827	$ 16,827

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 September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Operating Revenues						
Contributions	$ 1,306	$ 1,284	$ 1,284	$ 329	$ 1,284	$ 1,284
Operating Revenues	1,306	1,284	1,284	329	1,284	1,284
Operating Expenses						
Management Consulting Services	73	24	24	0	24	24
Claims Payment Services	125	170	170	20	170	170
Employee Medical Claims	776	1,451	1,451	363	1,451	1,451
Operating Expenses	974	1,645	1,645	383	1,645	1,645
Operating Income (Loss)	332	(361)	(361)	(54)	(361)	(361)
Non-Operating Revenues (Expenses)						
Interest Income	107	74	74	22	74	74
Non-Operating Revenues (Expenses)	107	74	74	22	74	74
Net Income (Loss)	439	(287)	(287)	(32)	(287)	(287)
Net Assets, Beginning of Year	829	1,268	1,268	1,268	1,268	1,268
Net Assets, End of Year	$ 1,268	$ 981	$ 981	$ 1,236	$ 981	$ 981

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 September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Operating Revenues						
Interfund Legal Services	$ 23,426	$ 35,396	$ 35,396	$ 407	$ 35,396	$ 35,396
Recoveries, Prior and Misc.	0	0	0	$ 0	0	$ 0
Operating Revenues	23,426	35,396	35,396	407	35,396	35,396
Operating Expenses						
Personnel	7,821	8,381	8,381	1,993	8,381	8,381
Supplies	129	165	178	35	165	165
Services:	0					
Insurance Fees/Adm.	10,556	11,365	11,365	292	11,365	11,365
Claims and Judgments	2,335	11,950	11,782	514	11,950	11,950
Other Services	2,585	3,536	3,691	271	3,536	3,536
Capital Outlay	0	0	0	0	0	0
Operating Expenses	23,426	35,396	35,396	3,106	35,396	35,396
Operating Income (Loss)	0	0	0	(2,699)	0	0
Nonoperating Revenues (Expenses)						
Interest Income	0	0	0	0	0	0
Nonoperating Revenues (Expenses)	0	0	0	0	0	0
Net Income (Loss)	0	0	0	(2,699)	0	0
Net Assets, Beginning of Year	75	75	75	75	75	75
Net Assets, End of Year	$ 75	$ 75	$ 75	$ (2,624)	$ 75	$ 75

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 September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary 2,016	FY2016 Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	$ 20,320	$ 21,532	$ 21,532	$ 5,399	$ 21,532	21,532
Operating Revenues	20,320	21,532	21,532	5,399	21,532	21,532
Operating Expenses						
Personnel	3,122	3,678	3,678	757	3,678	3,678
Supplies	45	70	70	4	70	70
Current Year Claims	16,611	17,196	17,196	4,464	17,196	17,196
Services	485	594	577	68	577	577
Capital Outlay	72	0	0	0	0	0
Non-Capital Outlay	9	6	23	13	23	23
Operating Expenses	20,344	21,544	21,544	5,306	21,544	21,544
Operating Income (Loss)	(24)	(12)	(12)	93	(12)	(12)
Non-Operating Revenues (Expenses)						
Interest Income	23	12	12	4	12	12
Prior Year Recoveries	0	0	0	0	0	0
Other	1	0	0	0	0	0
Non-Operating Revenues (Expenses)	24	12	12	4	12	12
Net Income (Loss)	0	0	0	97	0	0
Net Assets, Beginning of Year	0	0	0	0	0	0
Net Assets, End of Year	$ 0	$ 0	$ 0	$ 97	$ 0	0

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

Asset Forfeiture Special Revenue Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Confiscations	$ 5,119	$ 5,979	$ 5,979	$ 1,881	$ 5,979	$ 5,979
Interest Income	47	24	24	12	24	24
Other	0	0	0	0	0	0
Total Revenues	5,166	6,003	6,003	1,893	6,003	6,003
Expenditures						
Personnel	1,954	3,300	3,300	626	3,300	3,300
Supplies	1,560	997	1,941	928	1,934	1,934
Other Services	1,492	1,569	1,569	491	1,579	1,579
Capital Purchases	160	0	57	56	57	57
Non-Capital Purchases	488	2,582	1,581	3	1,578	1,578
Total Expenditures	5,654	8,448	8,448	2,104	8,448	8,448
Net Current Activity	(488)	(2,445)	(2,445)	(211)	(2,445)	(2,445)
Fund Balance, Beginning of Year	5,794	5,306	5,306	5,306	5,306	5,306
Fund Balance, End of Year	$ 5,306	$ 2,861	$ 2,861	$ 5,095	$ 2,861	$ 2,861

Auto Dealers
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Auto Dealers Licenses	$ 2,736	$ 2,700	$ 2,700	637	$ 2,700	$ 2,700
Vehicle Storage Notification	364	298	298	94	298	298
Vehicle Auction Fees	294	220	220	78	220	220
Interest Income	26	32	32	6	32	32
Other	3,800	3,650	3,650	882	3,650	3,650
Total Revenues	7,220	6,900	6,900	1,697	6,900	6,900
Expenditures						
Personnel	3,707	4,105	4,105	954	4,105	4,105
Supplies	467	404	404	229	404	404
Other Services	1,707	1,777	1,777	352	1,777	1,777
Capital Purchases	732	125	125	0	125	125
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	6,613	6,411	6,411	1,535	6,411	6,411
Other Financing Sources (Uses)						
Transfers Out	(1,736)	(1,600)	(1,600)	(441)	(1,600)	(1,600)
Total Other Financing Sources (Uses)	(1,736)	(1,600)	(1,600)	(441)	(1,600)	(1,600)
Net Current Activity	(1,129)	(1,111)	(1,111)	(279)	(1,111)	(1,111)
Fund Balance, Beginning of Year	3,338	2,209	2,209	2,209	2,209	2,209
Fund Balance, End of Year	$ 2,209	$ 1,098	$ 1,098	$ 1,930	$ 1,098	$ 1,098

BARC Special Revenue Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Licenses & Fees	$ 1,663	$ 1,380	$ 1,380	$ 445	$ 1,380	$ 1,380
Interest	66	42	42	7	42	42
Animal Adoption	179	120	120	62	120	120
Contributions	133	100	100	33	100	100
Recoveries and Refund	0	0	0	0	0	0
Other Revenue	7	0	0	0	0	0
Total Revenues	2,048	1,642	1,642	547	1,642	1,642
Expenditures						
Personnel	7,417	8,756	8,756	1,990	8,756	8,756
Supplies	1,437	1,880	1,880	256	1,880	1,880
Other Services	2,315	3,140	3,140	522	3,140	3,140
Capital Outlay	238	19	19	13	19	19
Non-Capital Outlay	7	11	11	0	11	11
Total Expenditures	11,414	13,806	13,806	2,781	13,806	13,806
Net Current Activity	(9,366)	(12,164)	(12,164)	(2,235)	(12,164)	(12,164)
Other Financing Sources (Uses)						
Operating Transfers - In	9,524	9,524	9,524	0	9,524	9,524
Total Other Financing Sources (Uses)	9,524	9,524	9,524	0	9,524	9,524
Net Current Activity	158	(2,640)	(2,640)	(2,235)	(2,640)	(2,640)
Fund Balance, Beginning of Year	3,341	3,499	3,499	3,499	3,499	3,499
Fund Balance, End of Year	$ 3,499	$ 859	$ 859	$ 1,264	$ 859	$ 859

Bayou Greenway 2020 Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Charges for Services	$ 982	1,330	1,330	258	1,330	1,330
Other Revenue	0	0	0	0	0	0
Interest	4	0	0	2	2	2
Total Revenues	986	1,330	1,330	260	1,332	1,332
Expenditures						
Personnel	572	897	897	155	897	897
Supplies	12	45	45	1	45	45
Other Services	45	111	111	10	111	111
Capital Outlay	0	175	175	0	175	175
Non-Capital Outlay	0	0	0	0	0	0
Total Expenditures	629	1,228	1,228	167	1,228	1,228
Net Current Activity	357	102	102	93	104	104
Fund Balance, Beginning of Year	406	763	763	763	763	763
Fund Balance, End of Year	$ 763	$ 865	$ 865	$ 856	$ 867	$ 867

Building Inspection Special Revenue Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Permits and Licenses	$ 67,042	$ 63,793	$ 63,793	$ 14,882	$ 63,793	$ 63,793
Charges for Services	14,821	14,952	14,952	4,565	14,952	14,952
Other	2,527	2,651	2,651	314	2,651	2,651
Interest Income	448	285	285	91	285	285
Total Revenues	84,838	81,681	81,681	19,852	81,681	81,681
Expenditures						
Personnel	51,848	60,293	60,293	13,666	58,971	58,971
Supplies	656	1,119	1,119	105	1,119	1,119
Other Services	11,836	18,433	18,433	2,900	18,433	18,433
Capital Outlay	2,611	10,875	10,875	1,245	10,345	10,345
Non-Capital Outlay	54	1,191	1,191	18	1,191	1,191
Total Expenditures	67,005	91,911	91,911	17,935	90,059	90,059
Net Current Activity	17,833	(10,230)	(10,230)	1,917	(8,378)	(8,378)
Other Financing Sources (Uses)						
Operating Transfers Out	(24,510)	(3,580)	(3,580)	(382)	(3,580)	(3,580)
Operating Transfers In	0	0	0	0	0	0
Total Other Financing Sources (Uses)	(24,510)	(3,580)	(3,580)	(382)	(3,580)	(3,580)
Net Current Activity	(6,677)	(13,810)	(13,810)	1,535	(11,958)	(11,958)
Fund Balance, Beginning of Year	41,023	34,346	34,346	34,346	34,346	34,346
Fund Balance, End of Year	$ 34,346	$ 20,536	$ 20,536	$ 35,881	$ 22,388	$ 22,388

Building (Court) Security Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 814	$ 750	$ 750	$ 142	$ 750	$ 750
Total Revenues	814	750	750	142	750	750
Expenditures						
Personnel	1	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	709	710	710	145	710	710
Equipment	0	0	0	0	0	0
Total Expenditures	710	710	710	145	710	710
Net Current Activity	104	40	40	(3)	40	40
Fund Balance, Beginning of Year	5	109	109	109	109	109
Fund Balance, End of Year *	$ 109	$ 149	$ 149	$ 106	$ 149	$ 149

Cable TV
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 4,837	$ 5,311	$ 5,311	$ 4	$ 5,311	$ 5,311
Total Revenues	4,837	5,311	5,311	4	5,311	5,311
Expenditures						
Maintenance and Operations	3,891	4,225	4,225	476	4,225	4,225
Equipment	111	1,330	1,330	32	1,330	1,330
Debt Services	303	0	0	0	0	0
Total Expenditures	4,305	5,555	5,555	508	5,555	5,555
Net Current Activity	532	(244)	(244)	(505)	(244)	(244)
Fund Balance, Beginning of Year	713	1,245	1,245	1,245	1,245	1,245
Fund Balance, End of Year	$ 1,245	$ 1,001	$ 1,001	$ 740	$ 1,001	$ 1,001

Child Safety Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Interest on Investments	$ 14	$ 20	$ 20	$ 3	$ 20	$ 20
Municipal Courts Collections	2,674	2,585	2,585	692	2,585	2,585
Harris County Collections	850	824	824	168	824	824
Total Revenues	3,538	3,429	3,429	863	3,429	3,429
Expenditures						
School Crossing Guard Program	3,432	3,426	3,426	(792)	3,426	3,426
Miscellaneous Parts and Supplies	1	3	3	0	3	3
Total Expenditures	3,433	3,429	3,429	(792)	3,429	3,429
Net Current Activity	105	0	0	1,655	0	0
Fund Balance, Beginning of Year	3	108	108	108	108	108
Fund Balance, End of Year	$ 108	$ 108	$ 108	$ 1,763	$ 108	$ 108

Contractor Responsibility Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 1,130	$ 864	$ 864	$ 325	$ 864	$ 864
Total Revenues	1,130	864	864	325	864	864
Expenditures						
Personnel	136	144	144	36	144	144
Supplies	0	1	1	0	1	1
Other Services	98	327	327	1	327	327
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	634	872	872	37	872	872
Net Current Activity	496	(8)	(8)	288	(8)	(8)
Fund Balance, Beginning of Year	2,068	2,564	2,564	2,564	2,564	2,564
Fund Balance, End of Year	$ 2,564	$ 2,556	$ 2,556	$ 2,852	$ 2,556	$ 2,556

Digital Houston Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Interest Income	$ 2	$ 0	$ 0	$ 0	$ 0	$ 0
Total Revenues	2	0	0	0	0	0
Expenditures						
Personnel	295	0	0	9	0	0
Supplies	0	0	0	(0)	0	(0)
Other Services	47	0	0	0	0	0
Capital Equipment	0	0	0	0	0	0
Non-Capital Equipment	1	0	0	0	0	0
Total Expenditures	343	0	0	9	0	(0)
	0					
Net Current Activity	(341)	0	0	(9)	0	0
Fund Balance, Beginning of Year	353	12	12	12	12	12
Fund Balance, End of Year	$ 12	$ 12	$ 12	$ 3	$ 12	$ 12

Essential Public Health Services Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 17,231	$ 24,694	$ 24,694	$ 5,051	$ 24,694	$ 24,694
Total Revenues	17,231	24,694	24,694	5,051	24,694	24,694
Expenditures						
Personnel	11,595	16,771	16,771	3,123	16,771	16,771
Supplies	659	755	812	164	922	922
Other Services	4,987	7,967	7,844	1,683	7,744	7,744
Non-Capital Purchases	351	566	576	16	566	566
Capital Purchases	147	50	106	(22)	106	106
Total Expenditures	17,739	26,109	26,109	4,964	26,109	26,109
Net Current Activity	(508)	(1,415)	(1,415)	87	(1,415)	(1,415)
Fund Balance, Beginning of Year	12,520	12,012	12,012	12,012	12,012	12,012
Fund Balance, End of Year	$ 12,012	$ 10,597	$ 10,597	$ 12,099	$ 10,597	$ 10,597

Forensic Transition Special Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Police Services	$ 9,025	$ 8,545	$ 8,545	$ 1,258	$ 8,545	$ 8,545
Interest Income	0	0	0	0	0	0
Unclaimed Fines & Forfeitures	0	0	0	0	0	0
Recoveries & Refunds	0	0	0	0	0	0
Total Revenues	9,025	8,545	8,545	1,258	8,545	8,545
Expenditures						
Personnel	8,946	8,484	8,434	1,828	8,434	8,434
Supplies	0	32	32	2	32	32
Other Services	78	29	79	26	79	79
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	9,024	8,545	8,545	1,856	8,545	8,545
Net Current Activity	1	0	0	(598)	0	0
Fund Balance, Beginning of Year	25	26	26	26	26	26
Fund Balance, End of Year	$ 26	$ 26	$ 26	$ (572)	$ 26	$ 26

Health Special Revenue Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 2,792	$ 3,623	$ 3,623	$ 499	$ 3,623	$ 3,623
Total Revenues	2,792	3,623	3,623	499	3,623	3,623
Expenditures						
Personnel	971	1,731	1,731	371	1,731	1,731
Supplies	213	506	464	108	469	469
Other Services	1,537	2,740	2,624	357	2,619	2,619
Non-Capital Purchases	16	58	58	6	58	58
Capital Purchases	21	96	254	0	254	254
Total Expenditures	2,758	5,131	5,131	842	5,131	5,131
Operating Transfers						
Operating Transfers In (Out)	400	400	400	0	400	400
Total Operating Transfers	400	400	400	0	400	400
Net Current Activity	434	(1,108)	(1,108)	(343)	(1,108)	(1,108)
Fund Balance, Beginning of Year	5,391	5,825	5,825	5,825	5,825	5,825
Fund Balance, End of Year	$ 5,825	$ 4,717	$ 4,717	$ 5,482	$ 4,717	$ 4,717

Historic Preservation Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Uaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Interest Income	$ 15	$ 8	$ 8	$ 4	$ 8	$ 8
Charges for Services	356	325	325	46	325	325
Other Interfund Services	0	0	0	0	0	0
Total Revenues	371	333	333	50	333	333
Expenditures						
Supplies & Other Services	234	459	459	52	459	459
Total Expenditures	234	459	459	52	459	459
Net Current Activity	137	(126)	(126)	(2)	(126)	(126)
Fund Balance, Beginning of Year	1,702	1,839	1,839	1,839	1,839	1,839
Fund Balance, End of Year	$ 1,839	$ 1,713	$ 1,713	$ 1,837	$ 1,713	$ 1,713

Houston Emergency Center
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 24,706	$ 25,639	$ 25,639	$ 4,757	$ 25,639	$ 25,639
Total Revenues	24,706	25,639	25,639	4,757	25,639	25,639
Expenditures						
Maintenance and Operations	25,817	27,762	27,762	6,027	27,762	27,762
Total Expenditures	25,817	27,762	27,762	6,027	27,762	27,762
Net Current Activity	(1,111)	(2,123)	(2,123)	(1,270)	(2,123)	(2,123)
Fund Balance, Beginning of Year	5,221	4,110	4,110	4,110	4,110	4,110
Fund Balance, End of Year	$ 4,110	$ 1,987	$ 1,987	$ 2,840	$ 1,987	$ 1,987

Houston Transtar Center
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Other Grant Awards	$ 1,604	$ 1,600	$ 1,600	$ 421	$ 1,600	$ 1,600
Other Service Charges	658	643	643	208	643	643
Misc. Revenue	19	1	1	0	1	1
Interest Income	17	15	15	4	15	15
Total Revenues	2,298	2,259	2,259	633	2,259	2,259
Expenditures						
Maintenance and Operations	2,889	3,191	3,191	432	3,163	3,163
Total Expenditures	2,889	3,191	3,191	432	3,163	3,163
Net Current Activity	(591)	(932)	(932)	201	(904)	(904)
Pension Bond Proceeds	0	0	0	0	0	0
Fund Balance, Beginning of Year	2,100	1,509	1,509	1,509	1,509	1,509
Fund Balance, End of Year	$ 1,509	$ 577	$ 577	$ 1,710	$ 605	$ 605

Juvenile Case Manager
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 1,261	$ 1,179	$ 1,179	$ 281	$ 1,179	$ 1,179
Other Service Charges	0	0	0	0	0	0
Misc. Revenue	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0
Total Revenues	1,261	1,179	1,179	281	1,179	1,179
Expenditures						
Personnel	1,301	1,813	1,813	376	1,813	1,813
Supplies	7	17	17	0	17	17
Other Services and Charges	139	125	125	17	125	125
Non Capital Purchases	0	80	80	0	80	80
Total Expenditures	1,447	2,035	2,035	393	2,035	2,035
Net Current Activity	(186)	(856)	(856)	(112)	(856)	(856)
Pension Bond Proceeds	0	0	0	0	0	0
Fund Balance, Beginning of Year	1,561	1,375	1,375	1,375	1,375	1,375
Fund Balance, End of Year	$ 1,375	$ 519	$ 519	$ 1,263	$ 519	$ 519

Laboratory Operations and Maintenance Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 494	$ 464	$ 464	$ 136	$ 464	$ 464
Total Revenues	494	464	464	136	464	464
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	266	160	160	23	160	160
Other Services	433	534	510	152	510	510
Non-Capital Purchases	0	0	3	0	3	3
Capital Purchases	8	0	21	0	21	21
Total Expenditures	707	694	694	175	694	694
Net Current Activity	(213)	(230)	(230)	(39)	(230)	(230)
Fund Balance, Beginning of Year	531	318	318	318	318	318
Fund Balance, End of Year	$ 318	$ 88	$ 88	$ 279	$ 88	$ 88

Maintenance Renewal and Replacement Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Interest Income	$ 52	$ 20	$ 20	$ 4	$ 20	$ 20
Other Revenue	25	0	0	0	0	0
Total Revenues	77	20	20	4	20	20
Expenses						
Personnel	5,866	6,684	6,684	1,535	6,684	6,684
Supplies	1,720	2,139	2,104	222	2,104	2,104
Other Services	7,822	9,013	9,002	821	9,002	9,002
Capital Purchases	34	70	70	0	70	70
Non-Capital Purchases	0	0	46	0	46	46
Total Expenses	15,442	17,906	17,906	2,578	17,906	17,906
Operating Transfers						
Operating Transfers In	16,411	17,886	17,886	0	17,886	17,886
Operating Transfers Out ***	(200)	0	0	0	0	0
Total Operating Transfers	16,211	17,886	17,886	0	17,886	17,886
Net Current Activity	846	0	(0)	(2,575)	(0)	(0)
Fund Balance, Beginning of Year	685	1,531	1,531	1,531	1,531	1,531
Fund Balance, End of Year	$ 1,531	$ 1,531	$ 1,531	$ (1,044)	$ 1,531	$ 1,531

***FY2016 Capital Purchase Includes $200K Transfer to Capital

Parking Management Special Revenue Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Parking Violations	$ 10,816	$ 10,381	$ 10,381	$ 2,232	$ 10,381	$ 10,381
Parking Fees	10,495	9,683	9,683	2,157	9,683	9,683
Permit Fees	361	302	302	72	302	302
Other Revenue	102	21	21	2	21	21
Interest Income	50	34	34	13	34	34
Total Revenues	21,824	20,421	20,421	4,476	20,421	20,421
Expenses						
Personnel	4,700	5,166	5,121	1,225	5,121	5,121
Supplies	384	631	631	56	631	631
Other Services	5,195	6,745	6,676	1,385	6,676	6,676
Capital Outlay	83	199	312	40	312	312
Non-Capital Outlay	(3)	68	68	0	68	68
Total Expenses	10,359	12,810	12,810	2,706	12,810	12,810
Net Current Activity	11,465	7,611	7,611	1,770	7,611	7,611
Other Financing Sources (Uses)						
Transfers (to) from Special	0	0	0	0	0	0
Operating Transfers - In (Out)	(9,664)	(7,000)	(7,000)	(1,750)	(7,000)	(7,000)
Transfers for Interest	(1,674)	(1,169)	(1,169)	0	(1,169)	(1,169)
Total Other Financing Sources (Uses	(11,338)	(8,169)	(8,169)	(1,750)	(8,169)	(8,169)
Net Current Activity	127	(558)	(558)	20	(558)	(558)
Fund Balance, Beginning of Year	2,071	2,198	2,198	2,198	2,198	2,198
Fund Balance, End of Year	$ 2,198	$ 1,640	$ 1,640	$ 2,218	$ 1,640	$ 1,640

Parks Golf Special Revenue Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Concessions	$ 1,561	$ 1,607	$ 1,607	$ 344	$ 1,607	$ 1,607
Rental of Property	880	1,037	1,037	215	1,037	1,037
Interest Income	11	7	7	3	7	7
Golf	3,175	3,546	3,546	700	3,534	3,534
Other	25	0	0	11	12	12
Total Revenues	5,652	6,197	6,197	1,274	6,197	6,197
Expenses						
Personnel	4,004	4,501	4,501	1,033	4,501	4,501
Supplies	735	790	785	191	785	785
Other Services	1,050	986	991	148	991	991
Capital Outlay	177	0	0	0	0	0
Total Expenses	5,965	6,277	6,277	1,373	6,277	6,277
Net Current Activity	(313)	(80)	(80)	(98)	(80)	(80)
Fund Balance, Beginning of Year	1,420	1,107	1,107	1,107	1,107	1,107
Fund Balance, End of Year	$ 1,107	$ 1,028	$ 1,028	$ 1,009	$ 1,028	$ 1,028

Parks Special Revenue Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Concessions	$ 415	$ 358	$ 358	$ 72	$ 346	$ 346
Facility Admissions/User Fees	114	94	94	31	89	89
Program Fees	505	515	515	93	515	515
Rental of Property	613	706	706	168	706	706
Licenses and Permits	176	195	195	46	195	195
Interest Income	59	52	52	18	52	52
Tennis	188	187	187	44	187	187
Other	159	110	110	90	127	127
Total Revenues	2,229	2,216	2,216	561	2,216	2,216
Expenses						
Personnel	504	581	581	143	581	581
Supplies	304	638	638	151	638	638
Other Services	904	1,275	1,275	142	1,275	1,275
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	5	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Total Expenses	1,717	2,494	2,494	436	2,494	2,494
Net Current Activity	512	(278)	(278)	124	(278)	(278)
Fund Balance, Beginning of Year	6,561	7,073	7,073	7,073	7,073	7,073
Fund Balance, End of Year	$ 7,073	$ 6,795	$ 6,795	$ 7,198	$ 6,795	$ 6,795

Planning & Development Special Revenue Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Tower Application Fees	$ 2	$ 2	$ 2	$ 0	$ 2	$ 2
Admin. Fees - License & Permits	99	592	592	74	592	592
Hazardous Materials Permit	0	0	0	0	0	0
Hotel & Motel Ordinance	5	2	2	5	5	5
Platting Fees	3,086	6,495	6,495	1,418	6,477	6,477
Interest Income	1	0	0	1	0	0
Other Service Charges	8	0	0	14	15	15
Total Revenues	3,201	7,091	7,091	1,512	7,092	7,092
Expenditures						
Personnel	1,779	4,781	4,781	913	4,781	4,781
Supplies	10	120	120	0	120	120
Other Services	996	2,106	2,106	27	2,106	2,106
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	50	50	0	50	50
Total Expenditures	2,785	7,057	7,057	941	7,057	7,057
Net Current Activity	416	34	34	571	35	35
Fund Balance, Beginning of Year	0	416	416	416	416	416
Fund Balance, End of Year	$ 416	$ 450	$ 450	$ 987	$ 451	$ 451

Police Special Services Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Police Fees	$ 3,230	$ 2,491	$ 2,491	$ 193	$ 2,491	$ 2,491
Interest Income	48	60	60	14	60	60
Other	2,249	2,111	2,111	146	2,111	2,111
Interfund Transfers	5,023	3,000	3,000	0	3,000	3,000
Total Revenues	10,550	7,662	7,662	353	7,662	7,662
Expenditures						
Personnel	8,440	6,609	6,609	690	6,609	6,609
Supplies	63	1,522	1,522	14	1,522	1,522
Other Services	1,021	2,022	2,022	232	2,022	2,022
Capital Purchases	505	308	308	0	308	308
Non-Capital Purchases	0	20	20	0	20	20
State of Texas' 50% Share	0	0	0	0	0	0
Interfund Transfers	217	211	211	0	211	211
Total Expenditures	10,246	10,692	10,692	936	10,692	10,692
Pension Bond Proceeds	0	0	0	0	0	0
Net Current Activity	304	(3,030)	(3,030)	(583)	(3,030)	(3,030)
Fund Balance, Beginning of Year	6,764	7,068	7,068	7,068	7,068	7,068
Fund Balance, End of Year	$ 7,068	$ 4,038	$ 4,038	$ 6,485	$ 4,038	$ 4,038

Recycling Revenue Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 357	$ 501	$ 501	$ 232	$ 501	$ 501
Interest Income	12	0	0	1	1	1
Miscellaneous	137	54	54	11	53	53
Interfund Transfers	0	0	0	0	0	0
Total Revenues	507	555	555	243	555	555
Expenditures						
Personnel	199	290	290	82	290	290
Supplies	2	7	7	1	2	2
Other Services	605	2,880	2,880	1	2,985	2,985
Capital/Non-Capital Purchases	15	100	100	0	0	0
Total Expenditures	821	3,277	3,277	85	3,277	3,277
Operating Transfers						
Operating Transfers In	1,557	5,494	5,494	0	5,494	5,494
Operating Transfers (Out)	(2,771)	(2,771)	(2,771)	0	(2,771)	(2,771)
Total Operating Transfers	(1,214)	2,723	2,723	0	2,723	2,723
Net Current Activity	(1,529)	0	0	159	0	0
Fund Balance, Beginning of Year	2,129	600	600	600	600	600
Fund Balance, End of Year	$ 600	$ 600	$ 600	$ 759	$ 600	$ 600

Special Waste Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 2,901	$ 2,879	$ 2,879	$ 620	$ 2,879	$ 2,879
Total Revenues	2,901	2,879	2,879	620	2,879	2,879
Expenditures						
Personnel	3,051	3,744	3,744	907	3,744	3,744
Supplies	38	156	125	8	137	137
Other Services	1,312	263	294	117	275	275
Non-Capital Purchases	4	57	57	0	64	64
Capital Purchases	0	384	384	0	384	384
Total Expenditures	4,405	4,604	4,604	1,032	4,604	4,604
Operating Transfers						
Operating Transfers In (Out)	1,097	1,200	1,200	0	1,200	1,200
Total Operating Transfers	1,097	1,200	1,200	0	1,200	1,200
Net Current Activity	(407)	(525)	(525)	(412)	(525)	(525)
Fund Balance, Beginning of Year	2,805	2,398	2,398	2,398	2,398	2,398
Fund Balance, End of Year	$ 2,398	$ 1,873	$ 1,873	$ 1,986	$ 1,873	$ 1,873

Supplemental Environmental Protection
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2016 Adopted Budget	FY2016 Current Budget	FY2016 YTD	FY2016 Controller's Projection	FY2016 Finance Projection
Revenues						
Current Revenues	$ 74	$ 0	$ 0	$ 0	$ 0	$ 0
Interest Income	1	0	0	0	0	0
Total Revenues	75	0	0	0	0	0
Expenditures						
Personnel Services	9	0	0	0	0	0
Supplies	20	0	0	0	0	0
Other Services	3	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Interfund Transfers	97	0	0	0	0	0
Total Expenditures	129	0	0	0	0	0
Net Current Activity	(54)	0	0	0	0	0
Fund Balance, Beginning of Year	54	0	0	0	0	0
Fund Balance, End of Year	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

Swimming Pool Safety Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 1,133	$ 1,225	$ 1,225	$ 252	$ 1,225	$ 1,225
Total Revenues	1,133	1,225	1,225	252	1,225	1,225
Expenditures						
Personnel	1,019	1,088	1,088	280	1,088	1,088
Supplies	37	17	17	6	17	17
Other Services	48	74	74	5	74	74
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	24	24	0	24	24
Total Expenditures	1,104	1,203	1,203	291	1,203	1,203
Net Current Activity	29	22	22	(39)	22	22
Fund Balance, Beginning of Year	893	922	922	922	922	922
Fund Balance, End of Year	$ 922	$ 944	$ 944	$ 883	$ 944	$ 944

Technology Fee Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Municipal Court Fines	$ 946	$ 807	$ 807	$ 189	$ 807	$ 807
Interest Income	4	3	3	2	3	3
Misc.	0	480	480	62	480	480
Total Revenues	950	1,290	1,290	253	1,290	1,290
Expenditures						
Personnel	84	189	189	48	189	189
Supplies	0	0	0	0	0	0
Other Services	321	376	376	38	376	376
Equipment	32	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Capital Purchases	0	350	350	0	350	350
Total Expenditures	437	915	915	86	915	915
Net Current Activity	513	375	375	167	375	375
Fund Balance, Beginning of Year	257	770	770	770	770	770
Fund Balance, End of Year	$ 770	$ 1,145	$ 1,145	$ 937	$ 1,145	$ 1,145

Tourism Promotion Special Revenue Fund
For the period ended September 30, 2016
(amounts expressed in thousands)

	Unaudited Preliminary FY2016	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 42	$ 32 #	32	$ 9	$ 32	$ 32
Interest Income	5	6	6	3	6	6
Miscellaneous Revenue	5	0	0	0	0	0
Total Revenues	52	38	38	12	38	38
Expenditures						
Personnel	2,128	2,395 #	2,395	591	2,513	2,513
Supplies	97	98	98	16	128	128
Other Services	542	17,704	17,704	131	17,707	17,707
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Total Expenditures	2,767	20,198	20,198	738	20,349	20,349
Operating Transfers						
Operating Transfers In (Out)	2,611	2,507	2,507	1,712	3,007	3,007
Component Unit	342	17,652	17,652	0	17,290	17,290
Total Operating Transfers	2,953	20,159	20,159	1,712	20,297	20,297
Net Current Activity	238	(0)	(0)	986	(13)	(13)
Fund Balance, Beginning of Year	4	242	242	242	242	242
Fund Balance, End of Year	$ 242	$ 242	$ 242	$ 1,228	$ 229	$ 229

CITY OF HOUSTON
TEXAS

City of Houston, Texas
Commercial Paper Issued and Available
For the period end September 30, 2016
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY17	Draws Month	Refunded FY17	Amount Available to be Drawn	Amount Outstanding
General Obligation					
Voter Authorized 2001 & 2006 &2012 Election					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	0.00	0.00	0.00	74.90	50.10
Series H-2	10.00	0.00	0.00	55.20	44.80
Series J	0.00	0.00	0.00	115.00	10.00
Non-Voter Authorized					
Series E1-Equipment & Capital	15.00	0.00	0.00	85.00	15.00
Series E2- Equipment & Capital	10.00	0.00	0.00	55.00	15.00
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	**35.00**	**0.00**	**0.00**	**740.10**	**134.90**
Combined Utility System					
Series B-1	0.00	0.00	0.00	80.00	20.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	0.00	0.00	0.00	75.00	0.00
Series B-4	0.00	0.00	0.00	60.00	40.00
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**	**640.00**	**60.00**
Airport System					
Series A&B	0.00	0.00	0.00	63.00	87.00
Total Airport System	**0.00**	**0.00**	**0.00**	**63.00**	**87.00**
Totals	**$35.00**	**$0.00**	**$0.00**	**$1,443.10**	**$281.90**

City of Houston, Texas
Total Outstanding Debt
For the period end September 30, 2016
(amounts expressed in thousands)

	September 30, 2016	September 30, 2015
Payable from Ad Valorem Taxes		
Public Improvement Bonds [a]	2,320,605	2,447,340
Commercial Paper Notes [b]	134,900	156,900
Pension Obligations	587,375	594,640
Certificates of Obligations	16,360	16,360
Subtotal	**3,059,240**	**3,215,240**
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,964,895	5,908,360
Combined Utility System Commercial Paper Notes [c]	60,000	120,000
Water and Sewer System Revenue Bonds [d]	154,578	146,404
Contract Revenue Obligations - CWA	71,855	85,925
Combined Utility System Subordinate Lien	25,915	0
Airport System		
Airport System Sr. Lien Bonds [e]	430,645	440,385
Airport System Subordinate Lien	1,590,590	1,654,040
Airport System Sr. Lien Commercial Paper Notes [f]	87,000	59,500
Airport System Inferior Lien Contracts [g]	6,240	12,155
Airport Special Facilities Revenue Bonds [h]	808,685	813,845
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds [i]	605,995	621,174
Subtotal	**9,806,398**	**9,861,788**
Total Debt Payable by the City	**$12,865,638**	**$13,077,028**

(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 $ 97.2 million accreted value of capital appreciation bonds at this date and $89 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 $225 million of inferior lien appropriation facilities which increased to $450 million in May 2016.

(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 $6.2 million for Series 1997A Special Facilities Bonds. See footnote (g).

(i) Includes $144.8 million accreted value of capital appreciation bonds at this date and $140 million last year.

City of Houston, Texas
Voter-Authorized Obligations
For the period end September 30, 2016
(amounts expressed in thousands)

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued [a]	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
November 2001 Election					
Streets, Bridges, Traffic Control	$ 474,000	$ 474,000	$ 471,300	$ 2,700	$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements [b]	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	11,985	8,015	8,015
Total	**776,000**	**776,000**	**765,285**	**10,715**	**10,715**
November 2006 Election					
Streets, Bridges, Traffic Control	$ 320,000	$ 219,950	$ 76,715	$ 143,235	$ 243,285
Parks and Recreation	55,000	55,000	55,000	$ -	$ -
Public Safety	135,000	135,000	116,405	$ 18,595	$ 18,595
Permanent and General Improvements [b]	60,000	60,000	60,000	$ -	$ -
Public Libraries	37,000	37,000	36,900	$ 100	$ 100
Low Income Housing	18,000	18,008	8,875	$ 9,133	$ 9,125
Total	**$ 625,000**	**$ 524,958**	**$ 353,895**	**$ 171,063**	**$ 271,105**
November 2012 Election					
Streets, Bridges, Traffic Control	$ -	$ -	$ -	$ -	$ -
Parks and Recreation	166,000	122,332	24,000	98,332	142,000
Public Safety	144,000	128,567	8,018	120,549	135,982
Permanent and General Improvements [b]	57,000	50,334	8,663	41,671	48,337
Public Libraries	28,000	28,000	10,195	17,805	17,805
Low Income Housing	15,000	3,100	0	3,100	15,000
Total	**$ 410,000**	**$ 332,333**	**$ 50,876**	**$ 281,457**	**$ 359,124**
Combined Total (2001, 2006, 2012 Elections)	**$ 1,811,000**	**$ 1,633,291**	**$ 1,170,056**	**$ 463,235**	**$ 640,944**

(a) As of September 30, 2016

(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

9/30/2016
(amount expressed in millions)

	Date of Most Recent Measurement	Present Value of Benefits [2]	Unfunded Accrued Liabilities	Annual OPEB Cost [4]
Entry Age Normal [1]	6/30/2016	$3,437.7	$2,055.0 [3]	$200.4

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) The present value of benefits (PVB) reflected above is based on actuarial assumptions reported to the City in August of 2015. The PVB is reported to the City on a Biennial bases with interim reports. The current interim report from the actuary estimates an increase in normal cost of 3% as well as an estimated increase in payroll of 3% prospectively.

Note (3) Based on new plan provisions effective 07/01/2014.

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 $9.8 million current fiscal year to date.
For FY2016 the City paid $53.7 million for the retiree health insurance costs.

CITY OF HOUSTON

PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

9/30/2016

PAYMENTS

(amount expressed in thousands)

		FY 2017			
	Payments FY2016	City Payment Contribution [1,2]	Employee Payment Rate	Budget	Year to Date Actual
Firefighters Plan					
General Fd. & Other Fds.	$ 94,288	33.2%	9.00%	$ 91,618	$ 23,337
Total Firefighters Plan	94,288			91,618	23,337
Police Plan [3]					
General Fd. & Other Fds.	148,500	$ 33,870	9% / 10.25%	$ 134,784	36,831
Pension Bonds	0			0	0
Total Police Plan	148,500			134,784	36,831
Municipal Plan [4]					
General Fund	60,447	29.36%	5% / None	68,308	16,841
Other Funds	101,796	29.36%	5% / None	114,122	27,944
Total Municipal Plan	162,243			182,430	44,785
Total All Three Plans	$405,031			$408,832	$104,953

NET PENSION LIABILITY AND FUNDED STATUS[5]

	Date of Most Recent Measurement	Net Pension Liability ($ millions)	Net Position as % of Liabilities
Firefighters Plan	6/30/2015	577.7	87.0%
Police Plan	6/30/2015	2,688.3	61.6%
Municipal Plan	6/30/2015	2,308.3	51.6%

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 is scheduled to be paid in FY2017 in the amount of $33.87M

Note 4: Per SAP current budget for Municipal Plan

Note 5: Reported per FY2015 CAFR, will be updated upon issuance of audited FY2016 CAFR.

City of Houston, Texas
Civic Art Program Appropriation
For the period ended September 30, 2016
(amounts expressed in thousands)

Program	Appropriated	Pre-Encumbered	Encumbered	Expended	Available
Public Improvements					
Police	$ 567	$ 189	$ 317	$ 8	$ 53
Fire	377	337	0	0	40
Houston Emergency Center	0	0	0	0	0
Public Works	126	93	32	0	1
Solid Waste	20	0	20	0	0
Library	880	537	172	7	164
Parks & Recreation	471	267	181	8	15
Health	350	280	0	0	70
Mayor	49	49	0	0	0
General Government	108	0	38	2	68
Total Public Improvements	$ 2,948	$ 1,752	$ 760	$ 25	$ 411
Airport System	$ 4,479	$ 1,934	$ 2,393	$ 152	$ -
Combined Utility System	393	34	20	1	338
Convention & Entertainment	1,009	0	0	1,009	0
Citywide Totals	**$ 8,829**	**$ 3,720**	**$ 3,173**	**$ 1,187**	**$ 749**

FY2017 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2016 Actual	FY2017 Budget	FY2017 September	FY2017 (1) YTD AVG	Overtime FY2016 Actual	Overtime FY2017 Budget	Overtime (1) FY2017 YTD
ENTERPRISE FUNDS							
Aviation	1,187.4	1,299.9	1,152.4	1,160.9	58.2	33.8	57.8
PW & E - Combined Utility System	2,019.5	2,233.9	2,084.4	2,072.8	160.1	123.5	151.3
TOTAL ENTERPRISE FUNDS	**3,206.9**	**3,533.8**	**3,236.8**	**3,233.7**	**218.3**	**157.3**	**209.1**
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	204.4	214.3	209.5	210.8	1.2	1.1	1.2
City Secretary	9.1	11.2	8.6	8.6	0.1	0.2	0.0
Controller's Office	60.3	64.5	57.9	58.5	0.0	0.0	0.0
Council Office	77.6	88.0	74.7	77.4	0.0	0.0	0.0
Finance Department	106.8	116.4	100.5	99.7	0.0	0.0	0.0
Fire Department	111.4	113.9	110.9	109.6	0.5	0.4	0.4
General Services	133.3	136.2	126.7	127.4	4.4	3.5	7.1
Housing & Community Development	0.5	1.0	0.0	0.7	0.2	0.0	0.0
Houston Health Department	443.0	443.9	433.6	449.5	4.7	2.7	4.8
Human Resources	33.2	28.8	31.4	30.4	0.0	0.0	0.0
Information Technology	154.6	158.5	143.8	143.8	2.2	2.4	2.2
Legal	120.0	119.9	116.2	116.0	0.0	0.0	0.0
Library	466.0	465.8	464.9	466.1	0.0	0.0	0.0
Mayor's Office	49.5	45.7	49.5	49.4	0.0	0.0	0.0
Municipal Courts Department	290.5	293.1	283.4	283.7	0.2	0.0	0.0
Neighborhoods	105.9	107.6	102.2	102.4	1.7	0.6	0.3
Office of Business Opportunity	28.2	30.0	27.6	26.5	0.0	0.0	0.0
Parks & Recreation	643.4	688.4	647.7	753.7	14.5	5.2	19.3
Planning & Development	59.5	34.1	32.9	33.0	0.3	0.0	0.0
Police Department	1,102.6	1,101.6	1,103.9	1,093.8	32.1	29.5	34.8
Public Works and Engineering	12.4	15.0	13.0	12.9	0.1	0.1	0.1
Solid Waste Management	436.3	436.3	446.5	444.3	71.4	37.9	75.4
SUBTOTAL MUNICIPAL	**4,648.5**	**4,714.2**	**4,585.4**	**4,698.2**	**133.6**	**83.6**	**145.6**
GENERAL FUND CADETS							
Fire Department	107.1	125.2	113.9	103.9	0.0	0.0	0.0
Police Department	140.5	174.1	212.0	192.6	0.0	0.0	0.0
SUBTOTAL CADET	**247.6**	**299.3**	**325.9**	**296.5**	**0.0**	**0.0**	**0.0**

FY2017 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2016 Actual	FY2017 Budget	FY2017 September	FY2017 (1) YTD AVG	Overtime FY2016 Actual	Overtime FY2017 Budget	Overtime (1) FY2017 YTD
GENERAL FUND CLASSIFIED							
Fire Department	3,991.3 (4)	4,069.8	4,007.4 (4)	4,036.6 (4)	244.1	166.3	185.3
Police Department	5,082.3	5,187.7	5,130.4	5,097.2	271.1 (2)	98.8	231.4 (2)
SUBTOTAL CLASSIFIED	**9,073.6**	**9,257.5**	**9,137.8**	**9,133.8**	**515.2**	**265.1**	**416.7**
TOTAL GENERAL FUND	**13,969.7**	**14,271.0**	**14,049.1**	**14,128.5**	**648.8**	**348.7**	**562.3**
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	175.0	198.6	176.0	177.7	0.9	1.0	2.1
Finance Department	39.2	56.1	39.7	39.3	0.0	0.0	0.0
Fleet Management	348.8	387.2	371.2	367.4	22.4	18.4	34.0
General Services	126.9	141.0	122.6	123.4	3.2	4.0	4.3
Housing & Community Development	158.1	0.0	141.3	161.0	0.2	0.0	0.2
Houston Emergency Center	235.2	251.3	225.2	230.3	12.3	11.4	15.1
Houston Health Department	652.2	271.5	675.7	741.5	4.1	5.4	5.2
Human Resources	230.4	247.1	226.3	228.9	0.0	0.0	0.0
Information Technology	54.9	54.7	47.3	47.3	0.0	0.0	0.0
Legal	53.5	56.0	52.9	53.5	0.0	0.0	0.0
Library	13.6	0.0	8.0	9.1	0.0	0.0	0.0
Mayor's Office	48.8	43.0	39.8	48.0	1.2	1.0	1.2
Municipal Courts Department	18.8	24.0	22.0	19.7	0.0	0.0	0.0
Neighborhoods	42.1	0.0	39.5	46.4	1.3	0.0	0.6
Office of Business Opportunity	2.0	2.0	2.0	2.0	0.0	0.0	0.0
Parks & Recreation	103.9	124.4	109.9	113.8	4.4	3.0	4.4
Planning	21.9	58.0	50.9	49.8	0.0	0.0	0.0
Police Department - Cadet	16.7	0.0	0.0	0.0	0.0	0.0	0.0
Police Department - Classified	81.1	63.0	73.0	72.5	6.1 (2)	86.4	7.5 (2)
Police Department - Municipal	67.8	41.0	54.4	58.9	1.8	2.6	1.9
Public Works and Engineering	1,618.4	1,787.2	1,685.8	1,665.5	113.3	88.4	118.9
Solid Waste Management	2.4	4.0	4.0	4.0	0.0	0.0	0.1
TOTAL GRANTS & OTHER FUNDS	**4,111.7**	**3,810.1**	**4,167.5**	**4,260.0**	**171.2**	**221.6**	**195.5**
CITY-WIDE TOTAL	**21,288.3**	**21,614.9**	**21,453.4**	**21,622.2**	**1,038.3**	**727.6**	**966.9**

(1) YTD numbers measure the periods 07/01/2016 through 9/30/2016.
(2) Includes overtime hours from grants and special funds except Auto Dealers.
(3) FY2017 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 Airport. Activities of the department include: operations, maintenance, planning and construction, public service and administration. The Department coordinates its activities with the Federal Aviation Administration (FAA), other federal and state agencies, the airlines, and tenants of the airport facilities.

Convention and Entertainment Facilities Operating Fund (8601)

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

Combined Utility System Fund (8300, 8301, 8305)

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

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.

Special Revenue Funds

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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.

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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.

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Essential Public Health Services (2010)
The Essential Public Health Services Fund was created for the purpose of offsetting costs associated with the administration of Medicaid Transformation Waiver projects and to perform other essential public health services. This fund will capture the costs and reimbursement of the expenses for the projects. The expected reimbursements are for costs that are incurred for the expansion of health and human services.

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

Health Special Revenue Fund (2002)
Health Special Revenue Fund contains several revenue generating activities that are supported by ordinances, including the following: Consumer Foods Technology Fee, Ambulance Permit Fee, Vital Statics, Geriatric Dental Program, and donated fund for community activities or special events coordinated by Children and Family Services Division and Community Health Services Division.

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

Houston Emergency Center Fund (2205)
This fund consolidates the City's four separate emergency services into one state of the art facility. This fund is administered by the Houston Emergency Center.

Houston TranStar Center Fund (2402)
Houston TranStar Center, formerly known as the Greater Houston Transportation & Emergency Management Center, was built through a cooperative effort among the City of Houston, Harris County, Metropolitan Transit Authority (METRO) and the Texas Department of Transportation (TxDOT). The center houses personnel responsible for and/or involved with transportation and emergency management planning and operations in the Houston/Harris County area. Funding for the center is received from each member agency and is prorated based on occupancy and use of center facilities.

Juvenile Case Manager Fund (2211)
This Fund was established in FY2009 and is administered by the Municipal Courts Department. This fund includes expenditures for the salary, benefits, and operational costs related to the Juvenile Case Manager staff. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The mission of the Juvenile Case Manager Fee Fund is to partner with school districts within the City of Houston in an effort to increase school attendance and reduce truancy through early identification, assessment and prevention services, to enhance the accountability of students and families, and to limit a juvenile's exposure to the criminal justice system.

Laboratory Operation and Maintenance Fund (2008)
The Laboratory Operations and Maintenance Fund is designated for the retention of all revenues from laboratory fees. All laboratory fees charged and revenues collected are to defray the costs associated with the purchase, maintenance, operation, and utilization of City Laboratories, including but not limited to, infrastructure, equipment, supplies, software, and hardware systems, and with performing public health surveillance tests.

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.

Essential Public Health Services (2010)
The Essential Public Health Services Fund was created for the purpose of offsetting costs associated with the administration of Medicaid Transformation Waiver projects and to perform other essential public health services. This fund will capture the costs and reimbursement of the expenses for the projects. The expected reimbursements are for costs that are incurred for the expansion of health and human services.

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

Health Special Revenue Fund (2002)
Health Special Revenue Fund contains several revenue generating activities that are supported by ordinances, including the following: Consumer Foods Technology Fee, Ambulance Permit Fee, Vital Statics, Geriatric Dental Program, and donated fund for community activities or special events coordinated by Children and Family Services Division and Community Health Services Division.

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

Houston Emergency Center Fund (2205)
This fund consolidates the City's four separate emergency services into one state of the art facility. This fund is administered by the Houston Emergency Center.

Houston TranStar Center Fund (2402)
Houston TranStar Center, formerly known as the Greater Houston Transportation & Emergency Management Center, was built through a cooperative effort among the City of Houston, Harris County, Metropolitan Transit Authority (METRO) and the Texas Department of Transportation (TxDOT). The center houses personnel responsible for and/or involved with transportation and emergency management planning and operations in the Houston/Harris County area. Funding for the center is received from each member agency and is prorated based on occupancy and use of center facilities.

Juvenile Case Manager Fund (2211)
This Fund was established in FY2009 and is administered by the Municipal Courts Department. This fund includes expenditures for the salary, benefits, and operational costs related to the Juvenile Case Manager staff. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The mission of the Juvenile Case Manager Fee Fund is to partner with school districts within the City of Houston in an effort to increase school attendance and reduce truancy through early identification, assessment and prevention services, to enhance the accountability of students and families, and to limit a juvenile's exposure to the criminal justice system.

Laboratory Operation and Maintenance Fund (2008)
The Laboratory Operations and Maintenance Fund is designated for the retention of all revenues from laboratory fees. All laboratory fees charged and revenues collected are to defray the costs associated with the purchase, maintenance, operation, and utilization of City Laboratories, including but not limited to, infrastructure, equipment, supplies, software, and hardware systems, and with performing public health surveillance tests.

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.

Planning & Development Special Revenue Fund (2308)
The fund is administered by the Planning and Development Department. This fund was established in December 2015 to support development-related services such as: subdivision plat review, permit review and one half of the lot size/minimum building line program.

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

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

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.

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