

Monthly Financial and Operations Report  
Table of Contents

	Page
<b>INTRODUCTION</b>	
Controller's Office Letter of Transmittal.....	i
Finance Department Letter of Transmittal.....	iii
<b>GENERAL FUND</b>	
Comparative Projections.....	1
Controller's Office Projections.....	2
Finance Department Projections.....	3
General Government.....	4
Katrina Recovery Fund .....	5
Statement of Cash Transactions and Projections.....	6
<b>ENTERPRISE FUNDS</b>	
Aviation.....	7
Convention and Entertainment Facilities .....	8
Parking Management.....	9
Combined Utility System.....	10
Stormwater Fund.....	11
Internal Service Fund.....	12
<b>BOND AND CONSTRUCTION FUNDS</b>	
Commercial Paper Issued and Available .....	13
Summarized Construction/Bond Funds Status Report .....	14
Total Outstanding Debt.....	15
<b>PERFORMANCE INFORMATION AND TREND INDICATORS</b>	
Full Time Equivalent Report (FTE).....	16-17
Retiree Medical Unfunded Accrued Liabilities.....	18
City Pension Fund Contribution Summary.....	19
Red Light Camera Program.....	20
Departmental Performance Measures.....	21-23
Trend Indicators.....	24-37

**OFFICE OF THE CITY CONTROLLER**

**CITY OF HOUSTON  
INTEROFFICE CORRESPONDENCE**

**To:** Mayor Bill White  
City Council Members

**From:** Annise D. Parker  
City Controller

**Date:** May 23, 2008

**Subject: April 2008  
Financial Report**

Attached is the Monthly Financial and Operations Report for the period ending April 30, 2008.

**GENERAL FUND**

We are now projecting an end of year budget surplus of \$4.1 million, down \$3.5 million from last month's report. This is the net impact of a \$5.2 million increase in projected departmental expenditures and a \$1.7 million increase in our overall revenue projection.

Based on the latest property value data from HCAD, we are increasing our projection for Property Taxes by \$292,000. Our projection for Interest revenue is up about a million dollars due to higher than anticipated cash balances. We are also increasing our projection for Sale of Capital Assets by just under a million dollars to reflect funds received from the sale of portions of Shearn and Calumet Streets.

Our projection for expenditures by the Finance Department has increased \$556,000 from last month's report to reflect the transfer of administrative costs associated with the Tax Increment Reinvestment Zone group. There is also an anticipated increase of \$416,000 in Police Department spending to cover increased fuel costs. Rising fuel costs are also impacting other city departments, prompting an increase of just under \$4 million dollars in the General Government line item.

**ENTERPRISE FUNDS**

The projection for Other Non-operating Revenue for the Aviation Department has increased \$290,000 due to higher than anticipated salary recoveries for engineering services costs.

In the Convention & Entertainment Facilities Operating fund we have increased our expense projection for Services by about half a million dollars to reflect higher costs for flood mitigation improvements in the underground parking garages.

Our projection for the Combined Utility System Operating Revenues has declined by \$2.9 million. Once again, this is due to lower water and sewer sales. Helping to offset this revenue decline is a \$1.6 million decrease in projected Operating Expenses. This is the net impact of savings from staff vacancies and lower chemical costs coupled with increased spending for unexpected repairs at two sludge disposal facilities.

**Mayor Bill White**  
**City Council Members**  
**April 2008 Monthly Financial and Operations Report**  
**Page 2**

The only change in our projection for the Parking Management fund is an increase of \$500,000 for Metered Parking Revenues, reflecting year-to-date trends.

We are not projecting any significant changes in the Stormwater fund this month.

**COMMERCIAL PAPER AND BONDS**

The City's practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure. The City plans to refund most of its Airport System commercial paper in the next several months, as well as \$250 million of auction rate debt. Convention and Entertainment maintains a higher percentage of variable rate debt due to agreements with the Hotel Corporation.

As of April 30, 2008 the ratio for each type of outstanding debt was:

General Obligation	18.4%
Combined Utility System	11.5%
Aviation	23.1%
Convention and Entertainment	29.4%

In April and May 2008 the City converted or refunded \$902 million of Combined Utility auction rate bonds with variable rate demand bonds. Rates on these bonds have come down from highs over 6% to less than 2%.

Respectfully submitted,



Annise D. Parker  
City Controller



# CITY OF HOUSTON

Finance Department

## Interoffice

Correspondence

**To:** Mayor Bill White  
Members of City Council

**From:** Michelle Mitchell, Director  
Finance Department

**Date:** May 22, 2008

**Subject: APRIL MONTHLY FINANCIAL AND  
OPERATIONS REPORT**

Attached is the Monthly Financial and Operations Report for the period ending April 30, 2008.

### **General Fund**

Our projection for FY2008 General Fund revenue is \$6.6 million higher than last month on a net basis.

- The increase of \$3 million in Property Tax is based on a projected annual collection rate of 97.16% compared with the original budget projection of 96.5%. This is 0.4% more than last year's final collection rate. Through April, the collection is actually 0.8% ahead of last year.
- Sales Tax projection increased by \$2.3 million based on a 5.4% increase in base collection for the last three months of this fiscal year.
- Licenses and Permits increased by \$760,000 due to higher projection for Special Fire Permits and Burglar Alarm Permits.
- Our Interest projection increased by \$1 million as a result of maintaining higher cash balances.

Other Resources include an increase of \$1 million for the Sale of Assets due to revenue from street abandonment.

Our overall projection for FY2008 General Fund expenditures increased by \$5.1 million from last month's report. Most of this change is the result of the \$4 million General Appropriation approved by City Council for General Government to cover the cost of fuel; \$556,000 for Finance due to the transfer of budget and related cost for the TIRZ division; and an increase in fuel cost for Police in the amount of \$416,000.

We are projecting an ending unreserved undesignated fund balance of \$252 million, which is 16.1% of estimated expenditures less debt service. This does not include the rainy day fund or sign abatement fund. The total unreserved fund balance is projected to be \$274 million.

May 22, 2008

### **Enterprise Funds**

- Aviation
  - Net revenue increased by \$405,000 from the prior month due to \$290,000 in Salary Recovery plus \$115,000 in Landing Area revenue. This resulted in a corresponding increase of \$405,000 to Capital Improvement.
- Convention and Entertainment Facilities
  - Operating Revenue remained unchanged from the prior month.
  - Operating Expenditures increased by \$551,000 due to higher than anticipated Flood Mitigation Project costs.
- Parking Management Operating Fund
  - Operating Revenue increased by \$575,000 as a result of increased events.
  - Operating Expenditures remained unchanged from the prior month.
- Combined Utility System
  - Water and Sewer sales projection decreased by \$2.9 million as a result of continued mild and wet weather.
  - Operating expenditures decreased by \$1.9 million as the net effect of a decrease in personnel costs of \$2.1 million, a \$1.3 million decrease for chemicals due to lowered pumpage, which is offset by an increase of \$853,000 for infrastructure repairs, and \$700,000 increase for vehicle motor service repairs.
- Fleet /Equipment Internal Service Fund
  - Net revenue increased by \$1 million as result of sale of property in the amount of \$778,000 and interest in the amount of \$222,000.

### **Katrina Aid & Recovery Fund**

The Governor's Department of Emergency Management (GDEM) audit of the Interim Housing Program continues. The audit of the Furniture segment, totaling \$37 million is almost completed. The GDEM is scheduled to begin the review of the Household Goods segment, totaling \$1.7 million, shortly. The city continues to work with FEMA on three pending Project Worksheets (PW's) totaling \$268,000. The city received notice on April 28, 2008 that the first-level appeal to the FEMA Regional Director of PW 749-0, F&A Professional Services, in the amount of \$1.8 million was denied. The second-level appeal of this PW to FEMA National Director is being prepared. On April 30, 2008, the City Council through General Appropriation authorized the transfer of \$1 million to the Community Health and Assessment Fund and \$1.9 million to the Limited Use Roadway and Mobility Capital Fund from the Katrina Fund.

Please let me know if you have any questions.



Michelle Mitchell, Director

General Fund  
Comparative Projections  
Controller's Office and Finance  
For the period ended April 30, 2008  
(amounts expressed in thousands)

		FY2008					Variance between
	Unaudited Preliminary FY2007	Adopted Budget	Current Budget	% of Budget	Controller's Projection	Finance Projection	Controller and Finance
<b>Revenues</b>							
General Property Taxes	\$ 748,792	\$ 796,368	\$ 796,368	47%	\$ 829,541	\$ 832,743	3,202
Industrial Assessments	15,823	15,700	15,700	1%	17,000	17,500	500
Sales Tax	461,417	477,217	477,217	28%	488,100	492,840	4,740
Other Taxes	9,992	10,163	10,163	1%	10,225	10,626	401
Electric Franchise	99,534	98,080	98,080	6%	98,080	98,094	14
Telephone Franchise	50,434	48,000	48,000	3%	49,000	49,150	150
Gas Franchise	20,790	21,507	21,507	1%	21,507	21,526	19
Other Franchise	18,793	16,890	15,965	1%	19,600	19,665	65
Licenses and Permits	18,637	19,053	19,978	1%	20,210	20,703	493
Intergovernmental	41,576	35,339	35,339	2%	34,495	34,495	0
Charges for Services	44,844	43,385	42,290	2%	40,346	40,305	(41)
Direct Interfund Services	42,052	47,281	47,281	3%	44,597	44,597	0
Indirect Interfund Services	12,712	14,354	14,354	1%	10,326	10,326	0
Municipal Courts Fines and Forfeits	44,936	42,572	42,572	2%	36,500	36,500	0
Other Fines and Forfeits	5,362	2,758	2,758	0%	3,993	4,517	524
Interest	15,059	11,950	11,950	1%	14,130	14,130	0
Miscellaneous/Other	4,530	7,372	7,372	0%	10,067	10,330	263
Total Revenues	1,655,283	1,707,989	1,706,894	100%	1,747,717	1,758,047	10,330
<b>Expenditures</b>							
Administration & Regulatory Affairs	18,763	0	20,464	1%	19,712	19,712	0
Affirmative Action	1,641	2,285	2,310	0%	2,310	2,310	0
City Council	4,084	5,069	5,090	0%	5,090	5,090	0
City Secretary	652	740	743	0%	743	743	0
Controller	6,125	6,711	6,741	0%	6,741	6,741	0
Convention & Entertainment	5,816	1,154	1,154	0%	1,154	1,154	0
Finance and Administration	0	27,897	0	0%	0	0	0
Finance	4,771	0	7,912	0%	7,912	7,912	0
Fire	360,542	387,775	395,476	22%	387,285	387,285	0
General Services	41,942	43,151	43,845	2%	43,845	43,845	0
Health and Human Services	47,248	50,231	51,295	3%	51,083	51,083	0
Housing and Community Dev.	826	513	537	0%	537	537	0
Houston Emergency Center	9,728	10,837	10,741	1%	10,741	10,741	0
Human Resources	2,449	2,689	2,712	0%	2,535	2,535	0
Information Technology	12,920	13,626	16,986	1%	16,986	16,986	0
Legal	12,921	14,160	14,238	1%	13,955	13,955	0
Library	32,257	34,824	34,983	2%	34,983	34,983	0
Mayor's Office	3,061	3,002	3,019	0%	3,019	3,019	0
Municipal Courts - Administration	14,165	15,276	16,481	1%	15,413	15,413	0
Municipal Courts - Justice	4,586	4,824	4,872	0%	4,824	4,824	0
Parks and Recreation	60,633	62,765	64,454	4%	64,766	64,766	0
Planning and Development	7,545	8,336	8,313	0%	7,987	7,987	0
Police	581,785	601,869	616,781	34%	617,765	617,765	0
Public Works and Engineering	83,765	92,169	94,052	5%	93,766	93,766	0
Solid Waste Management	70,702	72,392	75,145	4%	74,045	74,045	0
Total Departmental Expenditures	1,388,927	1,462,295	1,498,344	83%	1,487,197	1,487,197	0
General Government	69,997	76,581	83,481	5%	83,481	83,481	0
Total Expenditures Other Than Debt	1,458,924	1,538,876	1,581,825	88%	1,570,678	1,570,678	0
Budgeted Debt Service	209,000	229,600	229,600	13%	229,600	229,600	0
Transfer of Equipment to Departments	0	0	(20,250)	-1%	(20,250)	(20,250)	0
Allocation to Public Safety & Drainage	0	0	13,500	0	13,500	13,500	0
Debt Service Transfer	209,000	229,600	222,850	0	222,850	222,850	0
Total Expenditures and Other Uses	1,667,924	1,768,476	1,804,675	100%	1,793,528	1,793,528	0
Net Current Activity	(12,641)	(60,487)	(97,781)		(45,811)	(35,481)	10,330
Transfers from other funds	4,542	9,500	10,595		10,595	10,595	
Pension Bond Proceeds	63,000	35,000	35,000		35,000	35,000	
Proceeds from Contracts	-						
Sale of Capital Assets	4,757	3,500	3,500		4,365	4,500	
Change in Misc Other Reserves	1,950						
Unreserved Fund Balance, Beginning of Year	197,904	259,512	259,512		259,512	259,512	
Unreserved Fund Balance, End of Year	\$ 259,512	\$ 247,025	\$ 210,826		\$ 263,661	\$ 274,126	
Designated for Sign Abatement	(2,070)	(2,070)	(2,070)		(2,070)	(2,070)	
Designated for Rainy Day Fund	(20,000)	(20,000)	(20,000)		(20,000)	(20,000)	
Undesignated Fund Balance, End of Year	\$ 237,442	\$ 224,955	\$ 188,756		\$ 241,591	\$ 252,056	

General Fund  
Controller's Office  
For the period ended April 30, 2008  
(amounts expressed in thousands)

	FY2008							
	Unaudited Preliminary FY2007	Adopted Budget	Current Budget	Current Month	YTD	Controller's Projection	Variance from Current Budget	% Variance
<b>Revenues</b>								
General Property Taxes	\$ 748,792	\$ 796,368	\$ 796,368	\$ (36,533)	\$ 808,250	\$ 829,541	\$ 33,173	4.2%
Industrial Assessments	15,823	15,700	15,700	0	11,978	17,000	1,300	8.3%
Sales Tax	461,417	477,217	477,217	34,974	404,722	488,100	10,883	2.3%
Other Taxes	9,992	10,163	10,163	2,732	7,979	10,225	62	0.6%
Electric Franchise	99,534	98,080	98,080	8,041	81,350	98,080	0	0.0%
Telephone Franchise	50,434	48,000	48,000	4,015	40,999	49,000	1,000	2.1%
Gas Franchise	20,790	21,507	21,507	1,792	17,922	21,507	0	0.0%
Other Franchise	18,793	16,890	15,965	1,495	16,675	19,600	3,635	22.8%
Licenses and Permits	18,637	19,053	19,978	1,735	16,726	20,210	232	1.2%
Intergovernmental	41,576	35,339	35,339	9,103	27,016	34,495	(844)	-2.4%
Charges for Services	44,844	43,385	42,290	3,499	32,827	40,346	(1,944)	-4.6%
Direct Interfund Services	42,052	47,281	47,281	5,717	27,565	44,597	(2,684)	-5.7%
Indirect Interfund Services	12,712	14,354	14,354	586	8,553	10,326	(4,028)	-28.1%
Municipal Courts Fines and Forfeits	44,936	42,572	42,572	4,069	30,833	36,500	(6,072)	-14.3%
Other Fines and Forfeits	5,362	2,758	2,758	272	3,529	3,993	1,235	44.8%
Interest	15,059	11,950	11,950	1,689	12,401	14,130	2,180	18.2%
Miscellaneous/Other	4,530	7,372	7,372	144	9,385	10,067	2,695	36.6%
<b>Total Revenues</b>	<b>1,655,283</b>	<b>1,707,989</b>	<b>1,706,894</b>	<b>43,330</b>	<b>1,558,710</b>	<b>1,747,717</b>	<b>40,823</b>	<b>2.4%</b>
<b>Expenditures</b>								
Administration & Regulatory Affairs	18,763	0	20,464	143	15,819	19,712	752	3.7%
Affirmative Action	1,641	2,285	2,310	183	1,675	2,310	0	0.0%
City Council	4,084	5,069	5,090	423	3,951	5,090	0	0.0%
City Secretary	652	740	743	57	526	743	0	0.0%
Controller	6,125	6,711	6,741	573	5,200	6,741	0	0.0%
Convention & Entertainment	5,816	1,154	1,154	(413)	917	1,154	0	0.0%
Finance and Administration	0	27,897	0	0	0	0	0	0.0%
Finance	4,771	0	7,912	2,030	6,026	7,912	0	0.0%
Fire	360,542	387,775	395,476	33,923	318,909	387,285	8,191	2.1%
General Services	41,942	43,151	43,845	3,693	34,711	43,845	0	0.0%
Health and Human Services	47,248	50,231	51,295	4,710	38,896	51,083	212	0.4%
Housing and Community Dev.	826	513	537	58	176	537	0	0.0%
Houston Emergency Center	9,728	10,837	10,741	2,706	8,132	10,741	0	0.0%
Human Resources	2,449	2,689	2,712	195	1,975	2,535	177	6.5%
Information Technology	12,920	13,626	16,986	1,297	13,367	16,986	0	0.0%
Legal	12,921	14,160	14,238	1,189	11,248	13,955	283	2.0%
Library	32,257	34,824	34,983	2,968	27,285	34,983	0	0.0%
Mayor's Office	3,061	3,002	3,019	242	2,408	3,019	0	0.0%
Municipal Courts - Administration	14,165	15,276	16,481	1,284	12,230	15,413	1,068	6.5%
Municipal Courts - Justice	4,586	4,824	4,872	425	3,931	4,824	48	1.0%
Parks and Recreation	60,633	62,765	64,454	5,394	49,467	64,766	(312)	-0.5%
Planning and Development	7,545	8,336	8,313	560	5,990	7,987	326	3.9%
Police	581,785	601,869	616,781	52,865	505,143	617,765	(984)	-0.2%
Public Works and Engineering	83,765	92,169	94,052	7,220	70,012	93,766	286	0.3%
Solid Waste Management	70,702	72,392	75,145	6,491	60,043	74,045	1,100	1.5%
<b>Total Departmental Expenditures</b>	<b>1,388,927</b>	<b>1,462,295</b>	<b>1,498,344</b>	<b>128,216</b>	<b>1,198,037</b>	<b>1,487,197</b>	<b>11,147</b>	<b>0.7%</b>
General Government	69,997	76,581	83,481	6,519	58,684	83,481	0	0.0%
<b>Total Expenditures Other Than Debt</b>	<b>1,458,924</b>	<b>1,538,876</b>	<b>1,581,825</b>	<b>134,735</b>	<b>1,256,721</b>	<b>1,570,678</b>	<b>11,147</b>	<b>0.7%</b>
Budgeted Debt Service	209,000	229,600	229,600	0	179,992	229,600	0	0.0%
Transfer of Equipment to Departments	0	0	(20,250)	0	(20,250)	(20,250)	0	0.0%
Allocation to Public Safety & Drainage	0	0	13,500	0	0	13,500	0	0.0%
Debt Service Transfer	209,000	229,600	222,850	0	159,742	222,850	0	0.0%
<b>Total Expenditures and Other Uses</b>	<b>1,667,924</b>	<b>1,768,476</b>	<b>1,804,675</b>	<b>134,735</b>	<b>1,416,463</b>	<b>1,793,528</b>	<b>11,147</b>	<b>0.6%</b>
<b>Net Current Activity</b>	<b>(12,641)</b>	<b>(60,487)</b>	<b>(97,781)</b>	<b>(91,405)</b>	<b>142,247</b>	<b>(45,811)</b>	<b>51,970</b>	
Transfers from other funds	4,542	9,500	10,595	404	7,457	10,595	0	
Pension Bond Proceeds	63,000	35,000	35,000	0	35,000	35,000	0	
Proceeds from Contracts	-	-	-	-	-	-	-	
Sale of Capital Assets	4,757	3,500	3,500	1,540	4,982	4,365	865	
Change in Misc Other Reserves	1,950	-	-	-	-	-	-	
Unreserved Fund Balance, Beg. of Year	197,904	259,512	259,512	259,512	259,512	259,512	0	
Unreserved Fund Balance, End of Year	259,512	247,025	210,826	170,051	449,198	263,661	52,835	
Designated for Sign Abatement	(2,070)	(2,070)	(2,070)	-	-	(2,070)	0	
Designated for Rainy Day Fund	(20,000)	(20,000)	(20,000)	-	-	(20,000)	0	
<b>Undesignated Fund Balance, End of Year</b>	<b>\$ 237,442</b>	<b>\$ 224,955</b>	<b>\$ 188,756</b>	<b>\$ 170,051</b>	<b>\$ 449,198</b>	<b>\$ 241,591</b>	<b>\$ 52,835</b>	

General Fund  
Finance  
For the period ended April 30, 2008  
(amounts expressed in thousands)

	FY2008							
	Unaudited Preliminary FY2007	Adopted Budget	Current Budget	Current Month	YTD	Finance Projection	Variance from Current Budget	% Variance
<b>Revenues</b>								
General Property Taxes	\$ 748,792	\$ 796,368	796,368	\$ (36,533)	\$ 808,250	\$ 832,743	36,375	4.6%
Industrial Assessments	15,823	15,700	15,700	0	11,978	17,500	1,800	11.5%
Sales Tax	461,417	477,217	477,217	34,974	404,722	492,840	15,623	3.3%
Other Taxes	9,992	10,163	10,163	2,732	7,979	10,626	463	4.6%
Electric Franchise	99,534	98,080	98,080	8,041	81,350	98,094	14	0.0%
Telephone Franchise	50,434	48,000	48,000	4,015	40,999	49,150	1,150	2.4%
Gas Franchise	20,790	21,507	21,507	1,792	17,922	21,526	19	0.1%
Other Franchise	18,793	16,890	15,965	1,495	16,675	19,665	3,700	23.2%
Licenses and Permits	18,637	19,053	19,978	1,735	16,726	20,703	725	3.6%
Intergovernmental	41,576	35,339	35,339	9,103	27,016	34,495	(844)	-2.4%
Charges for Services	44,844	43,385	42,290	3,499	32,827	40,305	(1,985)	-4.7%
Direct Interfund Services	42,052	47,281	47,281	5,717	27,565	44,597	(2,684)	-5.7%
Indirect Interfund Services	12,712	14,354	14,354	586	8,553	10,326	(4,028)	-28.1%
Municipal Courts Fines and Forfeits	44,936	42,572	42,572	4,069	30,833	36,500	(6,072)	-14.3%
Other Fines and Forfeits	5,362	2,758	2,758	272	3,529	4,517	1,759	63.8%
Interest	15,059	11,950	11,950	1,689	12,401	14,130	2,180	18.2%
Miscellaneous/Other	4,530	7,372	7,372	144	9,385	10,330	2,958	40.1%
<b>Total Revenues</b>	<b>1,655,283</b>	<b>1,707,989</b>	<b>1,706,894</b>	<b>43,330</b>	<b>1,558,710</b>	<b>1,758,047</b>	<b>51,153</b>	<b>3.0%</b>
<b>Expenditures</b>								
Administration & Regulatory Affairs	18,763	0	20,464	143	15,819	19,712	752	3.7%
Affirmative Action	1,641	2,285	2,310	183	1,675	2,310	0	0.0%
City Council	4,084	5,069	5,090	423	3,951	5,090	0	0.0%
City Secretary	652	740	743	57	526	743	0	0.0%
Controller	6,125	6,711	6,741	573	5,200	6,741	0	0.0%
Convention & Entertainment	5,816	1,154	1,154	(413)	917	1,154	0	0.0%
Finance and Administration	0	27,897	0	0	0	0	0	0.0%
Finance	4,771	0	7,912	2,030	6,026	7,912	0	0.0%
Fire	360,542	387,775	395,476	33,923	318,909	387,285	8,191	2.1%
General Services	41,942	43,151	43,845	3,693	34,711	43,845	0	0.0%
Health and Human Services	47,248	50,231	51,295	4,710	38,896	51,083	212	0.4%
Housing and Community Dev.	826	513	537	58	176	537	0	0.0%
Houston Emergency Center	9,728	10,837	10,741	2,706	8,132	10,741	0	0.0%
Human Resources	2,449	2,689	2,712	195	1,975	2,535	177	6.5%
Information Technology	12,920	13,626	16,986	1,297	13,367	16,986	0	0.0%
Legal	12,921	14,160	14,238	1,189	11,248	13,955	283	2.0%
Library	32,257	34,824	34,983	2,968	27,285	34,983	0	0.0%
Mayor's Office	3,061	3,002	3,019	242	2,408	3,019	0	0.0%
Municipal Courts - Administration	14,165	15,276	16,481	1,284	12,230	15,413	1,068	6.5%
Municipal Courts - Justice	4,586	4,824	4,872	425	3,931	4,824	48	1.0%
Parks and Recreation	60,633	62,765	64,454	5,394	49,467	64,766	(312)	-0.5%
Planning and Development	7,545	8,336	8,313	560	5,990	7,987	326	3.9%
Police	581,785	601,869	616,781	52,865	505,143	617,765	(984)	-0.2%
Public Works and Engineering	83,765	92,169	94,052	7,220	70,012	93,766	286	0.3%
Solid Waste Management	70,702	72,392	75,145	6,491	60,043	74,045	1,100	1.5%
<b>Total Departmental Expenditures</b>	<b>1,388,927</b>	<b>1,462,295</b>	<b>1,498,344</b>	<b>128,216</b>	<b>1,198,037</b>	<b>1,487,197</b>	<b>11,147</b>	<b>0.7%</b>
General Government	69,997	76,581	83,481	6,519	58,684	83,481	0	0.0%
<b>Total Expenditures Other Than Debt</b>	<b>1,458,924</b>	<b>1,538,876</b>	<b>1,581,825</b>	<b>134,735</b>	<b>1,256,721</b>	<b>1,570,678</b>	<b>11,147</b>	<b>0.7%</b>
Budgeted Debt Service	209,000	229,600	229,600	0	179,992	229,600	0	0.0%
Transfer of Equipment to Departments	0	0	(20,250)	0	(20,250)	(20,250)	0	0.0%
Allocation to Public Safety & Drainage	0	0	13,500	0	0	13,500	0	0.0%
Debt Service Transfer	209,000	229,600	222,850	0	159,742	222,850	0	0.0%
<b>Total Expenditures and Other Uses</b>	<b>1,667,924</b>	<b>1,768,476</b>	<b>1,804,675</b>	<b>134,735</b>	<b>1,416,463</b>	<b>1,793,528</b>	<b>11,147</b>	<b>0.6%</b>
<b>Net Current Activity</b>	<b>(12,641)</b>	<b>(60,487)</b>	<b>(97,781)</b>	<b>(91,405)</b>	<b>142,247</b>	<b>(35,481)</b>	<b>62,300</b>	
Transfers from other funds	4,542	9,500	10,595	404	7,457	10,595	0	
Pension Bond Proceed	63,000	35,000	35,000	-	35,000	35,000	0	
Proceeds from Contracts	-	-	-	-	-	-	-	
Sale of Capital Assets	4,757	3,500	3,500	1,540	4,982	4,500	1,000	
Change in Misc Other Reserves	1,950	-	-	-	-	-	-	
Unreserved Fund Balance, Beg. of Year	197,904	259,512	259,512	259,512	259,512	259,512	0	
Unreserved Fund Balance, End of Year	259,512	247,025	210,826	170,051	449,198	274,126	63,300	
Designated for Sign Abatement	(2,070)	(2,070)	(2,070)	-	-	(2,070)	-	
Designated for Rainy Day Fund	(20,000)	(20,000)	(20,000)	-	-	(20,000)	-	
<b>Undesignated Fund Balance, End of Year</b>	<b>\$ 237,442</b>	<b>\$ 224,955</b>	<b>\$ 188,756</b>	<b>\$ 170,051</b>	<b>\$ 449,198</b>	<b>\$ 252,056</b>	<b>\$ 63,300</b>	



General Fund  
General Government  
For the period ended April 30, 2008  
(amounts expressed in thousands)

	Unaudited Preliminary FY2007	FY2008						
		Adopted Budget	Current Budget	Current Month	YTD	YTD as % of Current Budget	Controller's Projection	Finance Projection
Non-Dept. Exp. and Other Uses								
General Government								
Insurance-Civilian (Retirees)	18,801	19,134	18,734	3,044	15,445	82.4%	18,734	18,734
Total Personnel Services	18,801	19,134	18,734	3,044	15,445	82.4%	18,734	18,734
Accounting and Auditing Svcs	(21)	40	40	0	0	0.0%	40	40
Advertising Svcs	168	225	175	18	164	93.7%	175	175
Legal Services	1,542	1,285	1,185	50	617	52.1%	1,185	1,185
Management Consulting Svcs.	299	183	283	99	233	82.3%	283	283
Misc Support Svcs	5	0	0	0	0	0.0%	0	0
Real Estate Lease	4,462	4,978	4,706	(15)	4,799	102.0%	4,706	4,706
Parking Space Rental	2	0	0	0	0	0.0%	0	0
METRO Commuter Passes	593	600	600	0	216	36.0%	600	600
Limited Purpose Annexation Pmts.	19,982	22,005	24,000	3,146	14,878	62.0%	24,000	24,000
Tax Appraisal Fees	5,272	6,018	6,320	0	6,320	100.0%	6,320	6,320
Elections	2,471	2,400	2,000	0	1,820	91.0%	2,000	2,000
Claims and Judgments	9,009	6,000	7,500	0	6,282	83.8%	7,500	7,500
Contingency/Reserve	0	6,622	5,139	0	0	0.0%	5,139	5,139
Misc Other Services and Charges	1,266	1,229	1,229	(28)	911	74.1%	1,229	1,229
Membership and Professional Fees	726	726	726	175	610	84.0%	726	726
Total Other Services and Charges	45,776	52,311	53,903	3,445	36,850	68.4%	53,903	53,903
Other Financing Uses								
Debt Service-Interest	5,420	4,752	4,460	0	244	5.5%	4,460	4,460
Transfers to Conv & Entertain	0	383	383	30	145	37.9%	383	383
Transfer to Fleet/Equipment	0		6,000	0	6,000	100.0%	6,000	6,000
Transfers to Consolidated Fund	0	0	0	0	0	0.0%	0	0
Total Other Financing Uses	5,420	5,135	10,843	30	6,389	58.9%	10,843	10,843
Total General Government	69,997	76,581	83,481	6,519	58,684	70.3%	83,481	83,481

**KATRINA AID & RECOVERY  
MONTHLY FINANCIAL & OPERATING REPORT  
As of April 30, 2008**

Amounts in Whole Dollars

<b>RECOVERIES &amp; REIMBURSEMENT</b>	<b>Received</b>	<b>Receivable (Payable)</b>	<b>Total I-T-D Thru Apr'08 (A)</b>	<b>Projected June'08 - EOP</b>	<b>Total I-T-D Thru EOP</b>	<b>% of Total</b>
<b>FEMA Grants:</b>						
Housing	\$296,677,849	(\$12,655,731)	\$284,022,118	(\$20,173)	\$284,001,945	92.5%
Non-Housing	\$21,122,200	(\$31,724)	\$21,090,476	\$267,166	\$21,357,642	7.0%
<b>FEMA Grant Administration Fees:</b>						
Housing	\$202,555	\$1,233,806	\$1,436,361	(\$101)	\$1,436,260	0.5%
Non-Housing	\$105,323	\$21,481	\$126,803	(\$266)	\$126,538	0.0%
<b>Subtotal FEMA Reimbursements</b>	<b>\$318,107,926</b>	<b>(\$11,432,169)</b>	<b>\$306,675,757</b>	<b>\$246,626</b>	<b>\$306,922,383</b>	<b>100.0%</b>
<b>TOTAL RECOVERIES &amp; REIMBURSEMENT</b>	<b>\$318,107,926</b>	<b>(\$11,432,169)</b>	<b>\$306,675,757</b>	<b>\$246,626</b>	<b>\$306,922,383</b>	<b>100.0%</b>

<b>EXPENDITURES - HOUSING</b>	<b>Actual Paid Inception to Date</b>	<b>Other Expended/ Incurred (B)</b>	<b>Total I-T-D Thru Apr'08</b>	<b>Projected June'08 - EOP (C)</b>	<b>Total I-T-D Thru EOP</b>	<b>% of Total</b>
<b>Direct Assistance - Housing</b>						
Rent	\$154,399,457	\$712,868	\$155,163,183	\$0	\$155,163,183	54.5%
Utilities	\$40,739,509	\$353,120	\$41,092,629	\$0	\$41,092,629	14.4%
Furniture	\$36,613,864	\$0	\$36,984,387	\$0	\$36,984,387	13.0%
Household Goods	\$1,597,993	\$0	\$1,227,470	\$0	\$1,227,470	0.4%
<b>Subtotal Direct Assistance</b>	<b>\$233,350,823</b>	<b>\$1,065,988</b>	<b>\$234,467,669</b>	<b>\$0</b>	<b>\$234,467,669</b>	<b>82.3%</b>
Program Delivery & Management	\$50,037,679	(\$23,251)	\$50,014,427	(\$0)	\$50,014,427	17.6%
Other Materials & Services	\$479,076	\$0	\$479,076	\$0	\$479,076	0.2%
<b>Total Housing Expenses</b>	<b>\$283,867,578</b>	<b>\$1,042,737</b>	<b>\$284,961,172</b>	<b>(\$0)</b>	<b>\$284,961,172</b>	<b>100.0%</b>
<b>EXPENDITURES - NON HOUSING</b>						
<b>City Dept Personnel Costs</b>						
City Personnel - Labor & Benefits (S/T)	\$182,021	\$11,411	\$193,432	\$0	\$193,432	0.8%
City Personnel - Labor & Benefits (O/T)	\$6,638,322	\$6,071,563	\$12,709,885	\$0	\$12,709,885	53.6%
<b>Subtotal City Personnel</b>	<b>\$6,820,343</b>	<b>\$6,082,974</b>	<b>\$12,903,317</b>	<b>\$0</b>	<b>\$12,903,317</b>	<b>54.4%</b>
<b>Other City Dept Costs</b>						
Materials & Supplies	\$335,888	\$33,524	\$369,412	\$0	\$369,412	1.6%
Force Equipment	\$180,037	\$1,025,542	\$1,205,579	\$0	\$1,205,579	5.1%
Rentals - Equipment & Other	\$531,541	\$0	\$531,541	\$0	\$531,541	2.2%
Contract Services	\$6,459,808	\$0	\$6,459,808	\$0	\$6,459,808	27.2%
Professional Services	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal City Depts</b>	<b>\$14,327,617</b>	<b>\$7,142,040</b>	<b>\$21,469,657</b>	<b>\$0</b>	<b>\$21,469,657</b>	<b>90.5%</b>
<b>Katrina Administration Costs</b>						
PW Administration	\$1,139,490	\$0	\$1,139,490	\$0	\$1,139,490	4.8%
Financial & Operations Management	\$1,037,527	\$48,724	\$1,086,250	\$31,600	\$1,117,850	4.7%
<b>Subtotal Katrina Administration</b>	<b>\$2,177,017</b>	<b>\$48,724</b>	<b>\$2,225,740</b>	<b>\$31,600</b>	<b>\$2,257,340</b>	<b>9.5%</b>
<b>Total Non Housing Expenses</b>	<b>\$16,504,633</b>	<b>\$7,190,764</b>	<b>\$23,695,397</b>	<b>\$31,600</b>	<b>\$23,726,997</b>	<b>100.0%</b>
<b>Grand Total Housing &amp; Non Housing</b>	<b>\$300,372,211</b>	<b>\$8,233,500</b>	<b>\$308,656,569</b>	<b>\$31,600</b>	<b>\$308,688,169</b>	

<b>Excess (deficiency) of FEMA reimbursements over expenses - Housing</b>	<b>(\$939,055)</b>	<b>(\$959,227)</b>
<b>Excess (deficiency) of FEMA reimbursements over expenses - Non Housing</b>	<b>(\$1,041,758)</b>	<b>(\$806,558)</b>
<b>Total Excess (Deficiency) of FEMA Reimbursements</b>	<b>(\$1,980,812)</b>	<b>(\$1,765,786)</b>
<b>Other Receipts and Sources of Funding</b>		
Advance from Fund 405	\$10,000,000	\$10,000,000
Transfer to General Fund	(\$2,200,000)	(\$7,100,000)
Transfer to Community Health and Assessment Fund	(\$1,000,000)	(\$1,000,000)
Transfer to Limited Use Roadway and Mobility Fund	(\$1,900,000)	(\$1,900,000)
<b>Net Fund 405 Advance Available to Katrina Fund</b>	<b>\$4,900,000</b>	<b>\$0</b>
Interest Earned on Pooled Investments	\$3,237,187	\$3,407,187
Interest Repaid/Repayable to FEMA	(\$2,094,994)	(\$2,194,994)
Interest Attributable to Fund 405 Advance & Contributions	(\$1,142,193)	(\$1,212,193)
<b>Net Interest Available to Katrina Fund</b>	<b>\$0</b>	<b>\$0</b>
<b>Contributions from Others</b>	<b>\$1,030,050</b>	<b>\$1,030,050</b>

**REFERENCES**

- (A) Non Housing FEMA Grants include \$7,142,038 recorded in the General Fund  
 (B) Includes expenses through month end that have been invoiced and not yet paid, or expenses incurred that have not yet been invoiced.  
 Other Expended/Incurred amount includes \$7,142,038 of expenses recorded in General Fund.  
 (C) Includes expenses to be incurred after the month of the report

General Fund  
Statement of Cash Transactions  
For the period ended April 30, 2008  
(amounts expressed in thousands)

	Month Ended	FY 2008 YTD
	\$	\$
Cash Balance, Beginning of Month	509,912	171,835
RECEIPTS:		
Balance Sheet Transactions	15,645	19,808
TRANS Proceeds	-	115,885
Short-term Borrowings	-	-
Taxable Note Proceeds	-	-
Ad Valorem Tax	14,685	858,930
Industrial Assessments	-	494
Sales Tax	35,763	404,853
Bingo Tax	-	201
Mixed Beverage Tax	2,731	10,414
Electric Franchise Fees	8,041	73,309
Telephone Franchise Fees	9,094	46,198
Natural Gas Franchise Fees	1,792	16,130
Other Franchise Fees	212	16,212
Licenses and Permits	1,694	15,698
Intergovernmental	176	24,989
Charge for Services	3,225	33,555
Direct Interfund Services	5,715	36,685
Indirect Interfund Services	586	940
Municipal Courts Fines	4,069	30,960
Interfund - Any Lawful Purpose	-	35,000
Interfund - Disaster Recovery Fund	-	-
Interfund - all other funds	-	-
Other Fines & Forfeitures	286	3,803
Interest Apportionment	1,690	13,950
Other	2,127	21,589
Total Receipts - F&A	107,532	1,779,604
DISBURSEMENTS:		
Balance Sheet Transactions	(5,419)	(17,804)
Vendor Payment	(15,691)	(148,626)
Payroll Expenses	(97,099)	(987,050)
Workers' Compensation	(1,487)	(12,705)
Operating Transfer Out	(2,739)	(38,207)
Supplies	(2,062)	(17,901)
Contract Services	(2,756)	(16,662)
Rental & Leasings	(52)	(5,781)
Utilities	(5,667)	(51,964)
TRANS/BORROWING Repayment	(76,667)	(76,667)
Taxable Note Principal and Interest	-	-
TIRZ Payment	(50,647)	(50,647)
Interfund - Transfer to Rainy Day Fund	-	-
Interfund - Transfer to Debt Service	(63,108)	(222,850)
Interfund - all other funds	(195)	(1,520)
Capital Outlay	-	-
Other	(0)	(9,200)
Total Disbursements - F&A	(323,589)	(1,657,584)
Net Increase (Decrease) in Cash	(216,057)	122,020
Cash Balance, End of Month	\$ 293,855	\$ 293,855

Note: Totals may not add up exactly due to rounding

Aviation Operating Fund  
For the period ended April 30, 2008  
(amounts expressed in thousands)

	Unaudited Preliminary FY2007	Adopted Budget	Current Budget	FY2008 YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Landing Area	\$ 93,681	\$ 111,924	\$ 100,636	\$ 83,154	\$ 100,751	\$ 100,751
Bldg and Ground Area	200,563	200,987	209,690	176,457	209,690	209,690
Parking and Concession	119,994	122,178	130,564	108,760	130,631	130,631
Other	4,284	3,405	3,437	2,777	3,437	3,437
Total Operating Revenues	<u>418,522</u>	<u>438,494</u>	<u>444,327</u>	<u>371,148</u>	<u>444,509</u>	<u>444,509</u>
<b>Operating Expenses</b>						
Personnel	89,601	93,889	90,159	71,412	86,459	86,459
Supplies	7,383	8,514	8,518	4,979	7,676	7,676
Services	116,063	135,185	133,797	98,834	124,599	124,599
Non-Capital Outlay	957	1,098	1,185	821	1,041	1,041
Total Operating Expenses	<u>214,004</u>	<u>238,686</u>	<u>233,659</u>	<u>176,046</u>	<u>219,775</u>	<u>219,775</u>
Operating Income (Loss)	<u>204,518</u>	<u>199,808</u>	<u>210,668</u>	<u>195,102</u>	<u>224,734</u>	<u>224,734</u>
<b>Nonoperating Revenues (Expenses)</b>						
Interest Income	26,847	26,000	30,400	25,596	30,400	30,400
Other	979	0	0	219	219	219
Total Nonoperating Rev (Exp)	<u>27,826</u>	<u>26,000</u>	<u>30,400</u>	<u>25,815</u>	<u>30,619</u>	<u>30,619</u>
Income (Loss) Before Operating Transfers	<u>232,344</u>	<u>225,808</u>	<u>241,068</u>	<u>220,917</u>	<u>255,353</u>	<u>255,353</u>
<b>Operating Transfers</b>						
Interfund Transfer - Oper Reserve	1,115	2,000	2,000	0	1,796	1,796
Debt Service Principal	33,385	45,245	45,245	38,338	46,005	46,005
Debt Service Interest	88,081	99,538	99,538	96,112	111,331	111,331
Renewal and Replacement	0	4,700	4,700	0	0	0
Capital Improvement	109,763	74,325	89,585	30,968	96,221	96,221
Total Operating Transfers	<u>232,344</u>	<u>225,808</u>	<u>241,068</u>	<u>165,418</u>	<u>255,353</u>	<u>255,353</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	<u>55,499</u>	\$ <u>0</u>	\$ <u>0</u>

**About the Fund:**

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

Convention and Entertainment Facilities Operating Fund  
For the period ended April 30, 2008  
(amounts expressed in thousands)

	Unaudited Preliminary FY2007	Adopted Budget	Current Budget	FY2008 YTD	Controllers Projection	Finance Projection
<b>Operating Revenues</b>						
Facility Rentals	\$ 6,617	\$ 5,732	\$ 5,732	\$ 5,175	\$ 5,900	\$ 5,900
Parking	9,010	9,297	9,297	7,476	9,672	9,672
Food and Beverage Concessions	4,722	4,446	4,446	2,827	4,191	4,191
Contract Cleaning	204	200	200	331	332	332
Total Operating Revenues	<u>20,553</u>	<u>19,675</u>	<u>19,675</u>	<u>15,809</u>	<u>20,095</u>	<u>20,095</u>
<b>Operating Expenses</b>						
Personnel	8,904	8,659	8,692	7,513	8,944	8,944
Supplies	1,224	625	1,375	849	1,286	1,286
Services	25,349	29,586	29,962	20,217	27,530	27,530
Total Operating Expenses	<u>35,477</u>	<u>38,870</u>	<u>40,029</u>	<u>28,579</u>	<u>37,760</u>	<u>37,760</u>
Operating Income (Loss)	<u>(14,924)</u>	<u>(19,195)</u>	<u>(20,354)</u>	<u>(12,770)</u>	<u>(17,665)</u>	<u>(17,665)</u>
<b>Nonoperating Revenues (Expenses)</b>						
Hotel Occupancy Tax						
Current	57,635	52,000	52,000	58,705	60,000	60,000
Delinquent	1,074	900	900	670	1,073	1,073
Advertising Services	(13,014)	(11,960)	(11,960)	(10,233)	(13,800)	(13,800)
Promotion Contracts	(10,921)	(10,036)	(10,036)	(8,587)	(11,580)	(11,580)
Contracts/Sponsorships	(1,784)	(2,050)	(2,055)	(1,567)	(1,961)	(1,961)
Net Hotel Occupancy Tax	<u>32,990</u>	<u>28,854</u>	<u>28,849</u>	<u>38,988</u>	<u>33,732</u>	<u>33,732</u>
Interest Income	2,694	2,400	2,400	2,141	2,547	2,547
Capital Outlay	16	(4,975)	(4,418)	(512)	(1,504)	(1,504)
Non-Capital Outlay	(44)	(97)	(99)	(28)	(52)	(52)
Other Interest	(1,262)	(2,000)	(2,000)	(1,341)	(1,741)	(1,741)
Other	4,019	1,796	1,796	1,495	2,233	2,233
Total Nonoperating Rev (Exp)	<u>38,413</u>	<u>25,978</u>	<u>26,528</u>	<u>40,743</u>	<u>35,215</u>	<u>35,215</u>
Income (Loss) Before Operating Transfers	<u>23,489</u>	<u>6,783</u>	<u>6,174</u>	<u>27,973</u>	<u>17,550</u>	<u>17,550</u>
<b>Operating Transfers</b>						
Transfers for Interest	7,511	7,848	7,848	6,491	8,204	8,204
Transfers for Principal	8,300	10,200	9,565	6,084	9,199	9,199
Transfers to Capital Projects	0	0	60	60	60	60
Interfund Transfers Out	93	820	820	400	1,146	1,146
Miller Outdoor Theater Transfer	(1,187)	(1,154)	(1,154)	(915)	(1,310)	(1,310)
Transfers to(from) Special	0	(277)	(277)	0	(3,000)	(3,000)
Total Operating Transfers	<u>14,717</u>	<u>17,437</u>	<u>16,862</u>	<u>12,120</u>	<u>14,299</u>	<u>14,299</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>8,772</u>	\$ <u>(10,654)</u>	\$ <u>(10,688)</u>	\$ <u>15,853</u>	\$ <u>3,251</u>	\$ <u>3,251</u>

**About the Fund:**

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

Parking Management Operating Fund  
For the period ended April 30, 2008  
(amounts expressed in thousands)

	FY2008				
	Adopted Budget	Current Budget	YTD	Controllers Projection	Finance Projection
<b>Operating Revenues</b>					
Parking Violations	\$ 7,400	\$ 7,400	\$ 6,292	\$ 7,550	\$ 7,550
Residential Parking Permit	26	26	24	26	26
Boot Fees	126	126	194	236	236
Metered Parking	2,442	2,442	2,732	3,458	3,458
Surface Lot Parking	1,300	1,300	1,026	1,200	1,200
Contract Parking Fees	334	334	406	449	449
Valet Parking Operator Permit Fee	0	0	20	25	25
Commercial Vehicle Permit Fee	0	0	225	275	275
Newsrack Permit and Decal Fee	0	0	9	23	23
Total Operating Revenues	<u>11,628</u>	<u>11,628</u>	<u>10,928</u>	<u>13,242</u>	<u>13,242</u>
<b>Operating Expenses</b>					
Personnel	2,921	2,939	2,148	2,759	2,759
Supplies	194	222	93	154	154
Services	965	969	407	795	795
Total Operating Expenses	<u>4,080</u>	<u>4,130</u>	<u>2,648</u>	<u>3,708</u>	<u>3,708</u>
Operating Income (Loss)	<u>7,548</u>	<u>7,498</u>	<u>8,280</u>	<u>9,534</u>	<u>9,534</u>
<b>Nonoperating Revenues (Expenses)</b>					
Interest Income	0	0	67	75	75
Capital Outlay	(149)	(151)	(84)	(150)	(150)
Non-Capital Outlay	0	(9)	(6)	(9)	(9)
Other	0	0	2	2	2
Total Nonoperating Rev (Exp)	<u>(149)</u>	<u>(160)</u>	<u>(21)</u>	<u>(82)</u>	<u>(82)</u>
Income (Loss) Before Operating Transfers	<u>7,399</u>	<u>7,338</u>	<u>8,259</u>	<u>9,452</u>	<u>9,452</u>
<b>Operating Transfers</b>					
Transfers for Interest	228	184	0	140	140
Transfers for Principal	0	0	0	0	0
Interfund Transfers Out	6,000	6,000	3,000	6,000	6,000
Transfers to(from) Special	1,107	1,107	0	1,107	1,107
Total Operating Transfers	<u>7,335</u>	<u>7,291</u>	<u>3,000</u>	<u>7,247</u>	<u>7,247</u>
Net Income (Loss)					
Operating Fund Only	\$ <u>64</u>	\$ <u>47</u>	\$ <u>5,259</u>	\$ <u>2,205</u>	\$ <u>2,205</u>

**About the Fund:**

The Parking Management Facilities Operating Fund is an enterprise fund that accounts for the operation of the City's on-street parking management program which, includes metered parking and curb space management. The Parking Management Division of the Convention & Entertainment Facilities Department manages this fund. It is the Division's goal to provide safe and sufficient parking to residents, businesses and guests.

Combined Utility System Fund  
For the period ended April 30, 2008  
(amounts expressed in thousands)

	Unaudited Preliminary FY2007	FY2008				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Water Sales	\$ 317,640	\$ 350,277	\$ 350,277	\$ 270,864	\$ 333,301	333,301
Sewer Sales	296,885	324,530	324,530	249,478	307,325	307,325
Penalties	6,736	6,300	6,300	6,469	8,200	8,200
Other	5,742	6,794	6,794	5,094	6,401	6,401
Total Operating Revenues	<u>627,003</u>	<u>687,901</u>	<u>687,901</u>	<u>531,905</u>	<u>655,227</u>	<u>655,227</u>
<b>Operating Expenses</b>						
Personnel	123,056	139,181	136,786	107,188	129,217	129,217
Supplies	36,023	34,162	35,671	29,062	35,733	35,733
Electricity and Gas	65,454	66,665	66,261	54,144	66,095	66,095
Contracts & Other Payments	96,896	101,114	107,404	77,910	101,184	101,184
Non-Capital Equipment	1,652	4,433	4,433	1,335	1,686	1,686
Total Operating Expenses	<u>323,081</u>	<u>345,555</u>	<u>350,555</u>	<u>269,639</u>	<u>333,915</u>	<u>333,915</u>
Operating Income (Loss)	<u>303,922</u>	<u>342,346</u>	<u>337,346</u>	<u>262,266</u>	<u>321,312</u>	<u>321,312</u>
<b>Nonoperating Revenues (Expenses)</b>						
Interest Income	21,232	19,453	19,453	18,308	22,000	22,000
Sale of Property, Mains and Scrap	4,626	2,268	2,268	3,689	8,818	8,818
Other	8,600	7,790	7,790	7,392	8,095	8,095
Impact Fees	20,999	21,578	21,578	27,134	27,134	27,134
HAWC	(8,999)	0	0	8	0	0
CWA & TRA Contracts (P & I)	<u>(32,875)</u>	<u>(32,642)</u>	<u>(32,642)</u>	<u>(30,397)</u>	<u>(32,642)</u>	<u>(32,642)</u>
Total Nonoperating Rev (Exp)	<u>13,583</u>	<u>18,447</u>	<u>18,447</u>	<u>26,134</u>	<u>33,405</u>	<u>33,405</u>
Income (Loss) Before Operating Transfers	<u>317,505</u>	<u>360,793</u>	<u>355,793</u>	<u>288,400</u>	<u>354,717</u>	<u>354,717</u>
<b>Operating Transfers</b>						
Debt Service Transfer	259,389	287,539	280,050	165,052	282,090	282,090
Transfer to PIB - Water & Sewer	24,651	26,066	26,066	25,804	25,804	25,804
Discretionary Debt-Stormwater	0	0	0	0	0	0
Pension Liability Interest	4,566	4,566	4,566	1,216	4,566	4,566
Equipment Acquisition	7,772	17,270	12,770	6,618	12,405	12,405
Transfer to Stormwater	<u>34,056</u>	<u>37,735</u>	<u>37,735</u>	<u>31,041</u>	<u>37,735</u>	<u>37,735</u>
Total Operating Transfers	<u>330,434</u>	<u>373,176</u>	<u>361,187</u>	<u>229,731</u>	<u>362,600</u>	<u>362,600</u>
Net Current Activity						
Operating Fund Only	\$ <u>(12,929)</u>	\$ <u>(12,383)</u>	\$ <u>(5,394)</u>	\$ <u>58,669</u>	\$ <u>(7,883)</u>	\$ <u>(7,883)</u>

**About the Fund:**

The Combined Utility System Fund 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, receive 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.

Stormwater Fund  
For the period ending April 30, 2008  
(amounts expressed in thousands)

	Unaudited Preliminary FY2007	Adopted Budget	Current Budget	FY2008 YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Miscellaneous	\$ 108	\$ 70	\$ 70	\$ 74	\$ 91	\$ 91
Total Revenues	<u>108</u>	<u>70</u>	<u>70</u>	<u>74</u>	<u>91</u>	<u>91</u>
<b>Expenditures</b>						
Personnel	16,728	19,201	19,296	15,108	18,152	18,152
Supplies	2,102	2,232	2,232	2,074	2,640	2,640
Other Services	10,639	11,368	10,633	6,229	9,935	9,935
Capital Outlay	1,625	1,683	2,418	628	2,355	2,355
Total Expenditures	<u>31,094</u>	<u>34,484</u>	<u>34,579</u>	<u>24,039</u>	<u>33,082</u>	<u>33,082</u>
<b>Other Financing Sources (Uses)</b>						
Interest Income	312	251	251	165	251	251
Transfers In - CUS	34,056	37,735	37,735	31,041	37,735	37,735
Transfer Out - Pension Liability Interest	(662)	(666)	(666)	(666)	(666)	(666)
Transfer Out - Discretionary Debt Stormwater	(2,130)	(5,170)	(5,170)	(3,793)	(5,170)	(5,170)
Total Other Financing Sources (Uses)	<u>31,576</u>	<u>32,150</u>	<u>32,150</u>	<u>26,747</u>	<u>32,150</u>	<u>32,150</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	590	(2,264)	(2,359)	2,782	(841)	(841)
<b>Pension Bond Proceeds</b>	0	0	0	0	0	0
Fund Balance, Beginning of Year	<u>2,762</u>	<u>3,352</u>	<u>3,352</u>	<u>3,352</u>	<u>3,352</u>	<u>3,352</u>
Fund Balance, End of Year	<u>\$ 3,352</u>	<u>\$ 1,088</u>	<u>\$ 993</u>	<u>\$ 6,134</u>	<u>\$ 2,511</u>	<u>\$ 2,511</u>

The Stormwater Fund provides for the maintenance and repair of drainage infrastructure, such as storm sewers and roadside ditches. The City undertook a major restructuring of its water, sewer and drainage financing at the end of FY2004. This restructuring created a new Combined Utility System with the capacity to transfer funds from its surplus amounts to the Stormwater Fund to support stormwater drainage operations and maintenance.

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



Fleet/Equipment Internal Service Fund  
For the period ended April 30, 2008  
(amounts expressed in thousands)

	Unaudited Preliminary FY2007	Adopted Budget	Current Budget	FY2008 YTD	Controller's Projection	Finance Projection
<b>Expenditure</b>						
Non-Capital Purchase	0	0	0	0	0	0
Capital Purchase	0	0	6,000	0	6,000	6,000
<b>Total Operating Expenditure</b>	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>
<b>Non-Operating Transfers Revenues (Expenditures)</b>						
Sale of Property, Mains and Scrap	0	0	0	778	0	778
Interest Income	0	0	0	222	0	222
Transfer from General Fund	0	20,250	26,250	26,250	26,250	26,250
Transfer to PIB Debt Service		(20,250)	(20,250)	0	(20,250)	(20,250)
Other	0	0	0	0	0	0
<b>Total Non-Operating Transfers Revenues (Expenditures)</b>	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>27,250</u>	<u>6,000</u>	<u>7,000</u>
Net Current Activity	0	0	0	27,250	0	1,000
Fund Balance, Beginning of Year	0	0	0	0	0	0
<b>Fund Balance, End of Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 26,311</u>	<u>0</u>	<u>\$ 0</u>

**About the Fund:**

The Equipment Acquisition Revolving Fund is a new Internal Service Fund that is being created in the FY2008 Budget. This Fund will allocate and collect the full costs of operations, maintenance, depreciation and financing cost of equipments to the departments. On December 12, 2008 the City Council approved a transfer of \$6 million from the General Fund to Internal Service Fund for Public Safety Equipment.

**City of Houston, Texas**  
**Commercial Paper Issued and Available**  
**as of April 30, 2008**  
**(amounts expressed in millions)**

<b>COMMERCIAL PAPER</b>	<b>Draws FY08</b>	<b>Draws Month</b>	<b>Refunded FY08</b>	<b>Amount Available to be Drawn</b>	<b>Amount Outstanding</b>
<b>General Obligation</b>					
Voter Authorized 2001 Election					
<i>Series D</i>	80.00	10.00	(65.55)	50.00	384.45
<i>Series G</i>	10.00	0.00	0.00	266.00	10.00
Voter Authorized 2006 Election					
<i>Series D</i>	0.00	0.00	0.00	65.55	0.00
<i>Series E Equipment and Capital</i>					
<i>Equipment &amp; Capital Series E1</i>	76.62	3.13	(57.92)	78.00	94.07
<i>Miscellaneous Land Series E1</i>	7.93	6.42	0.00	0.00	7.93
<i>Equipment &amp; Capital Series E2</i>	0.00	0.00	0.00	55.00	0.00
<i>Metro Street Projects Series E2</i>	34.61	5.45	(41.40)	58.01	32.00
<i>Cotswold Project</i>	0.85	0.00	(0.85)	0.00	0.00
<i>West Eleventh Street Park</i>	0.00	0.00	(4.05)	0.00	0.00
<i>Friends of Libraries</i>	0.00	0.00	(0.20)	0.00	0.00
<i>Series F: Drainage</i>	50.00	0.00	(65.20)	122.00	17.50
<b>Total General Obligation</b>	260.01	25.00	(235.17)	694.56	545.95
<b>Combined Utility System</b> ( <i>Series A</i> )	190.00	0.00	(503.70)	773.50	126.50
<b>Airport System</b> ( <i>Series A,B, &amp; C</i> )	31.00	8.00	(43.00)	217.00	83.00
<b>Convention &amp; Entertainment</b> ( <i>Series A</i> )	8.30	0.00	0.00	31.20	43.80
<b>Totals</b>	<b>\$ 489.31</b>	<b>\$ 33.00</b>	<b>\$ (781.87)</b>	<b>\$ 1,716.26</b>	<b>\$ 799.25</b>

**City of Houston, Texas**  
**Summarized Construction/Bond Fund Status Report**  
**For the period ended April 30, 2008**  
**(amounts expressed in thousands)**

<b>Purpose</b>	<b>Available for Appropriation</b>
<b>Dangerous Buildings</b>	
Total Dangerous Buildings Funds	\$ 6,301
<b>Equipment Acquisition and Other Capital</b>	
Total Equipment Acquisition and Other Capital	92,149
<b>Public Improvement</b>	
Total Fire Department	5,622
Total Housing	6,039
Total General Improvement	26,848
Total Public Health and Welfare	2,794
Total Public Library	19,323
Total Parks and Recreation	16,509
Total Police Department	7,162
Total Solid Waste	4,717
Total Storm Sewer	48,516
Total Street & Bridge except Metro	126,084
Street & Bridge - Metro Projects	12,695
Total Public Improvement	276,308
<b>Airport</b>	
Total Airport	366,058
<b>Convention and Entertainment Facilities</b>	
Total Convention and Entertainment	35,033
<b>Combined Utility System</b>	
Total Combined Utility System - Any Purpose	199,843
Combined Utility System - Restricted Purposes	60,900
Total Combined Utility System	260,743
<b>Total All Purposes</b>	\$ 1,036,591

**City of Houston, Texas**  
**Total Outstanding Debt**  
**April 30, 2008 and April 30, 2007**  
**(amounts expressed in thousands)**

	April 30, 2008	April 30, 2007
<b>Payable from Ad Valorem Taxes</b>		
Public Improvement Bonds (a)	\$ 1,798,150	\$ 1,760,090
GO Commercial Paper Notes (b)	545,950	462,500
Pension Obligations	532,431	515,933
Certificates of Obligations (c)	88,875	82,232
Subtotal	<u>2,965,406</u>	<u>2,820,755</u>
<b>Payable from Sources Other Than Ad Valorem Taxes</b>		
Combined Utility System		
Combined Utility System Revenue Bonds	4,150,565	3,547,080
Combined Utility System Commercial Paper Notes (d)	126,500	407,200
Water and Sewer System Revenue Bonds (e)	932,158	947,517
Airport System		
Airport System Revenue Bonds	2,133,030	2,119,770
Airport System Sr. Lien Commercial Paper Notes (f)	83,000	90,000
Airport System Inferior Lien Contracts (g)	49,700	53,360
Airport Special Facilities Revenue Bonds (h)	588,765	590,920
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds (i)	615,963	624,222
Hotel Occupancy Tax Commercial Paper (j)	43,800	33,500
Contract Revenue Obligations - CWA, TRA	184,645	331,525
Subtotal	<u>8,908,126</u>	<u>8,745,094</u>
<b>Total Debt Payable by the City</b>	<u><u>\$ 11,873,532</u></u>	<u><u>\$ 11,565,849</u></u>

- (a) In November 2001 the voters authorized \$776 million in tax bonds, including \$316 million authorized as commercial paper but not yet drawn (Series D and G). In November 2006 voters authorized an additional \$625 million in tax bonds, including \$66 million authorized as Series D commercial paper but not yet drawn.
- (b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs Series D: \$500 million, E: \$325 million, F: \$139.5 million, and G: \$276 million. As of the date above, these amounts were outstanding: Series D: \$384.45 million, E: \$119.0 million, F: \$17.5 million, and G: \$10.0 million.
- (c) Includes \$2.4 million accreted value of capital appreciation certificates at this date and \$2.0 million last year.
- (d) The City has authorized issuance of \$900 million Combined Utility System Commercial Paper Notes.
- (e) Includes \$162.0 million accreted value of capital appreciation bonds at this date and \$160.7 million last year.
- (f) City Council has authorized \$150 million Airport Senior Lien Commercial Paper Notes Series A and B and \$150 million Inferior Lien Commercial Paper Notes Series C.
- (g) Under a sublease agreement, the City 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 \$49.7 million for Series 1997A Special Facilities Bonds. See footnote (g).
- (i) Includes \$54.2 million accreted value of capital appreciation bonds at this date and \$40.9 million last year.
- (j) The City has authorized \$75 million Subordinate Lien Hotel Occupancy Tax and Parking Revenue Commercial Paper.

**FY2008 FULL TIME EQUIVALENT (FTE) REPORT**  
**(1 FTE Equals 2,088 Hours per year)**

	FY2007 Actual	FY2008 Budget	FY2008 April	FY2008 (1) YTD AVG.	Overtime FY2007 Actual	Overtime FY2008 Budget	Overtime (1) FY2008 YTD
<b>ENTERPRISE FUNDS</b>							
Aviation	1,560.3	1,618.5	1,551.3	1,524.4	62.4	52.5	57.3
Convention and Entertainment Facilities	111.1	117.5	124.5	118.1	5.4	3.1	4.5
PW & E - Combined Utility System	2,121.2	2,342.6	2,169.7	2,150.7	122.6	110.4	130.9
PW & E - Parking Management	0.0	62.0	50.2	54.6	0.0	0.3	0.4
<b>TOTAL ENTERPRISE FUNDS</b>	<b>3,792.6</b>	<b>4,140.6</b>	<b>3,895.7</b>	<b>3,847.8</b>	<b>190.4</b>	<b>166.3</b>	<b>193.1</b>
<b>GENERAL FUND</b>							
<b>GENERAL FUND MUNICIPAL</b>							
Administration and Regulatory Affairs	0.0	0.0 (2)	261.0	260.8	0.0	0.0	2.0
City Secretary	11.6	12.6	11.3	11.1	0.0	0.0	0.0
Controller's Office	72.9	76.7	76.9	74.1	0.8	0.0	0.1
Convention and Entertainment Facilities	54.6	0.0	0.5	0.5	0.2	0.0	0.0
Council Office	68.1	77.5	74.7	70.4	0.0	0.0	0.0
Finance & Administration	308.3	354.2 (2)	0.0	0.0	1.7	1.1	0.0
Finance Department	0.0	0.0 (2)	55.5	54.7	0.0	0.0	0.0
Fire Department	277.6	286.0	263.7	261.0	9.4	10.0	9.0
General Services	221.1	234.0	228.2	226.4	7.1	7.3	10.2
Health & Human Services	712.8	721.4	669.6	659.7	13.0	10.5	17.7
Housing & Community Development	0.0	0.0	1.8	1.1	0.0	0.0	0.0
Human Resources	37.9	42.6	38.9	39.1	0.0	0.0	0.0
Information Technology	128.6	139.1 (2)	149.1	137.6	0.4	0.9	0.4
Legal	152.8	164.6	155.5	158.9	0.0	0.0	0.0
Library	481.8	527.0	505.8	491.9	2.7	4.7	3.1
Mayor's Affirmative Action	25.8	36.1	34.0	32.3	0.0	0.0	0.0
Mayor's Office	43.5	38.5	37.5	40.1	0.0	0.0	0.0
Municipal Courts - Administration	289.0	240.9	261.3	258.3	1.9	0.8	0.7
Municipal Courts - Justice	47.6	52.6	49.2	49.3	0.0	0.0	0.0
Parks & Recreation	804.0	924.8	758.8	791.9	10.1	7.2	12.2
Planning & Development	96.6	105.2	97.6	96.1	0.0	0.0	0.0
Police Department	1,173.3	1,239.2	1,263.0	1,184.1	64.5	51.5	79.2
Public Works and Engineering	503.2	550.4	514.1	501.8	45.2	21.5	55.4
Solid Waste Management	514.9	629.0	608.4	600.6	31.7	40.1	56.4
<b>SUBTOTAL MUNICIPAL</b>	<b>6,026.0</b>	<b>6,452.4</b>	<b>6,116.4</b>	<b>6,001.8</b>	<b>188.7</b>	<b>155.6</b>	<b>246.4</b>
<b>GENERAL FUND CADETS</b>							
Fire Department	103.0	122.4	47.2	112.5	0.0	0.0	0.0
Police Department	130.9	202.7	157.4	181.6	0.0	0.0	0.0
<b>SUBTOTAL CADETS</b>	<b>233.9</b>	<b>325.1</b>	<b>204.6</b>	<b>294.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**FY2008 FULL TIME EQUIVALENT (FTE) REPORT**  
**(1 FTE Equals 2,088 Hours per year)**

	FY2007 Actual	FY2008 Budget	FY2008 April	FY2008 (1) YTD AVG.	Overtime FY2007 Actual	Overtime FY2008 Budget	Overtime (1) FY2008 YTD
<b>GENERAL FUND CLASSIFIED</b>							
Fire Department	3,743.1	3,848.4	3,869.9 (3)	3,816.9 (3)	327.2 (3)	299.3 (3)	176.8 (3)
Police Department	4,761.3	4,930.6	4,919.8	4,846.5	539.2 (4)	179.4 (4)	516.8 (4)
<b>SUBTOTAL CLASSIFIED</b>	<b>8,504.4</b>	<b>8,779.0</b>	<b>8,789.7</b>	<b>8,663.4</b>	<b>866.4</b>	<b>478.7</b>	<b>693.6</b>
<b>TOTAL GENERAL FUND</b>	<b>14,764.3</b>	<b>15,556.5</b>	<b>15,110.7</b>	<b>14,959.3</b>	<b>1,055.1</b>	<b>634.3</b>	<b>940.0</b>
<b>GRANTS &amp; SPECIAL FUNDS</b>							
Administration and Regulatory Affairs							
General Services	6.0	6.0	5.0	4.6	0.0	0.0	0.0
Health & Human Services	57.1	90.9	66.8	65.2	0.3	1.1	0.0
Housing & Community Development	428.2	0.0	481.0	487.6	7.5	0.0	8.5
Houston Emergency Center	126.4	0.0	142.6	135.2	0.1	0.0	0.1
Human Resources	237.6	270.0	247.4	242.4	10.4	13.3	20.5
Information Technology	74.1	79.5	67.1	70.4	0.1	0.0	0.2
Legal	24.8	5.0	3.0	3.3	0.0	0.0	0.0
Library	41.0	37.0	46.7	44.1	0.0	0.0	0.0
Mayor's Office	3.4	0.0	11.0	9.5	0.0	0.0	0.1
Municipal Courts	24.5	9.0	22.4	24.4	0.2	0.7	0.1
Parks & Recreation	22.8	28.6	22.5	25.0	0.0	0.0	0.0
Planning	100.5	116.0	97.6	97.7	5.2	5.3	5.7
Police Department - Classified	0.0	4.0	3.0	3.2	0.0	0.0	0.0
Police Department - Municipal	19.0	40.0	33.0	30.8	2.2	100.4	5.7
Public Works and Engineering	68.8	38.0 (5)	104.3	107.6	4.9	1.1	6.5
	1,229.8	1,403.5	1,282.6	1,266.8	84.0	67.1	94.9
<b>TOTAL GRANTS &amp; SPECIAL FUNDS</b>	<b>2,464.0</b>	<b>2,127.5</b>	<b>2,636.0</b>	<b>2,617.8</b>	<b>114.9</b>	<b>189.0</b>	<b>142.3</b>
<b>CITY-WIDE TOTAL</b>	<b>21,020.9</b>	<b>21,824.6</b>	<b>21,642.4</b>	<b>21,424.9</b>	<b>1,360.4</b>	<b>989.6</b>	<b>1,275.4</b>

(1) YTD numbers measure the periods 7/01/2007 through 4/30/2008.

(2) F&A FTEs split into Finance Department and Administration and Regulatory Affairs, and 19 F&A FTEs are transferred to Information Technology starting in February 2008. As of the end of January 2008, F&A's YTD Avg and Overtime YTD Avg FTEs are 326.9 and 1.7, respectively.

(3) Fire FTEs have been adjusted to reflect 46.7 hours per work week.

(4) Includes overtime hours from the Asset Forfeiture and Police Special Funds.

(5) FY2008 Budget does not include Grant FTEs.

CITY OF HOUSTON

# RETIREE MEDICAL UNFUNDED ACCRUED LIABILITIES

4/30/2008  
(amount expressed in millions)

	<u>Date of Most Recent Valuation or Estimate</u>	<u>Present Value of Benefits (2)</u>	<u>Unfunded Accrued Liabilities</u>	<u>Annual Required Contribution</u>
Entry Age Normal (1)	6/30/2006	4,718.9	3,237.7	326.5

Note (1) :Entry Age Normal is a cost method used to identify the value of benefits for the fiscal year 2007  
Present Value of Benefits is a measure of total liability or obligation  
Both medical and life benefits are included; however, life benefits account for only 0.7% of the total liability

Note (2) :Total present value of all expected future benefits, based on actuarial assumptions

## CITY OF HOUSTON

# PENSION FUND PAYMENTS AND UNFUNDED LIABILITY SUMMARY

4/30/2008

## PAYMENTS

	FY07 Actual (\$1,000)	FY 08			
		City Payment Rate	Employee Payment Rate	Annual Payment (\$1,000)	Year to Date (\$1,000)
Firefighters Plan					
General Fd. & Other Fds.	52,864	23.8%	9.00%	54,903	45,377
Total Firefighters Plan	52,864			54,903	45,377
Police Plan					
General Fd. & Other Fds.	28,000	Note 1	9.00% / 10.25%	28,000	28,000
Pension Bonds	30,000			35,000	35,000
Total Police Plan	58,000			63,000	63,000
Municipal Plan					
General Fund	1,289	Note 2	5% / None	36,668	31,027
Other Funds	37,711	Note 2	5% / None	38,332	32,435
Pension Bonds	33,000			0	0
Total Municipal Plan (Note 2)	72,000			75,000	63,462
Total All Three Plans	182,864			192,903	171,839

## UNFUNDED ACCRUED LIABILITY AND FUNDED STATUS

	Date of Most Recent Valuation or Estimate	Unfunded Accrued Liability (\$ millions)	Assets as % of Liabilities
Firefighters Plan	7/1/2007	258.7	91%
Police Plan	7/1/2007	852.8	78%
Municipal Plan	7/1/2007	935.0	70%

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

(Agreement Between Houston Police Officers' Pension System and City of Houston,  
Article II - Change in Member Contributions, September 18, 2004).

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

(Fourth Amendment, June 27, 2007 - Change in Member Contributions effective January 1, 2008, for new hires).



**HOUSTON POLICE DEPARTMENT  
FOR THE MONTH ENDING APRIL 30, 2008 (83.33% OF FISCAL YEAR)  
DIGITAL AUTOMATED RED LIGHT ENFORCEMENT PROGRAM**

**PROGRAM MEASUREMENTS**

<b>Notice Disposition</b>	<b>April</b>	<b>FY2008</b>
Notices Issued	17,434	187,543
Notices Dismissed / Undeliverable-Admin or Hearing	11	835
Notices Paid	3,104	109,798
Notices Outstanding	14,319	76,910
Percentage of Notices Paid	18%	59%

<b>Funds</b>	<b>April</b>	<b>FY2008</b>
Collections	\$1,114,206	\$10,300,005
Expenses paid	\$314,983	\$3,112,479
FY2008 Program Total	<u>\$799,223</u>	<u>\$7,187,526</u>
State of Texas' 50% Share <sup>(1)</sup>	\$399,612	\$3,042,233
City's Share <sup>(2)</sup>	\$399,612	\$4,145,293

<sup>(1)</sup> Beginning Sept 2007, State receives 50% of collections after expenses.

<sup>(2)</sup> Proceeds after Sept 1, 2007 may be used only to fund traffic safety programs.

<b>Issuances</b>	<b>April</b>	<b>FY2008</b>
Average (weighted) events for all individual sites per month	283	621

<b>Events Per Site</b>	<b>April</b>	<b>FY2008</b>
Highest avg. events per site (year-to-date): Eastbound West Road @ N Frwy W Service Rd		8,618
Lowest avg. events per site (year-to-date): Northbound N Shepherd @ N Loop W S Service Road		300
Highest avg. events per site this month: Northbound Wilcrest @ Southwest Freeway, East Service Road	1,261	
Lowest avg. events per site this month (TIE): Southbound Southwest Freeway, West Service Road @ Fondren & East Freeway Westbound Service Road @ Uvalde	43	

**CITY OF HOUSTON PERFORMANCE REPORT  
FOR THE MONTH ENDING April 30, 2008 (83.33% OF FISCAL YEAR)**

Department Performance Measure	FY2007			FY2008		
	Actual	YTD	% Actual	Objective	YTD	% Objective
<b>AFFIRMATIVE ACTION</b>						
Applications Processed	1,387	1,067	76.9%	1,500	1,583	105.5%
Days to Process New Applicants	17	18	105.9%	30	22	152.9%
Field Audits	1,152	907	78.7%	1,500	1,279	85.3%
Payrolls Audited	8,840	7,498	84.8%	10,000	11,872	118.7%
SBE/MWDBE Owners Trained	8,048	7,417	92.2%	2,500	6,542	261.7%
City Employees Trained	6,455	4,979	77.1%	3,000	5,034	167.8%
MOPD Citizens Assistance Request	5,064	4,227	83.5%	3,000	4,587	152.9%
OSBC Getting Started Packets Distributed	9,000	7,617	84.6%	7,500	6,198	82.6%
MWBE Monitoring Correspondence	249,699	222,393	89.1%	125,000	140,641	112.5%
<b>AVIATION</b>						
Passenger Enplanements	51,460,000	37,995,000	73.8%	51,460,000	42,996,560	83.6%
Cargo Tonnage	828,870,000	606,291	0.1%	828,870,000	726,183,456	87.6%
Cost per Enplanement	\$7.85	\$8.00	101.9%	<\$8.38	\$8.03	95.8%
Non-Airline Revenue/Enplaned Passenger (\$)	\$5.15	\$4.56	88.5%	>\$4.70	\$5.40	114.9%
Maintain fleet in service ratio of 99%	99%	99%	100.0%	99%	99%	100.0%
<b>GENERAL SERVICES</b>						
<b>Design &amp; Construction</b>						
Days to Issue Notice to Proceeds (NTP)	30.0	30.0	100.0%	30	30.0	100.0%
<b>Property Mgmt. (Work Orders Compl.)</b>	44,284	37,005	83.6%	35,000	37,179	106.2%
<b>Security Management</b>						
Number of Reported Incidents						
Investigated upon Receipts	972	821	84.5%	575	629	109.4%
<b>CONVENTION &amp; ENTERTAINMENT FACILITIES</b>						
Days Booked-GRB Convention Center	2,427	1,708	70.4%	2,783	2,236	80.3%
Days Booked-Wortham Theatre Center	1,067	646	60.5%	525	500	95.2%
Days Booked-Jones Hall	369	322	87.3%	300	288	96.0%
Occupancy Days-GRB Convention Center	2,009	1,761	87.7%	2,465	1,803	73.1%
Occupancy Days-Wortham Theatre Center	561	477	85.0%	578	489	84.6%
Occupancy Days-Jones Hall	254	222	87.4%	246	229	93.1%
Occupancy Days-Theatre District Parks Hall	155	96	61.9%	120	136	113.3%
Customer Satisfaction (Periodic)-GRB Convention Center	92.0%	92.0%	100.0%	98%	92.0%	93.9%
Customer Satisfaction (Periodic)-Wortham Theatre Center	99.1%	99.1%	100.0%	97%	95.2%	98.7%
Customer Satisfaction (Periodic)-Jones Hall	95.7%	95.7%	100.0%	99%	99.2%	99.9%
Customer Satisfaction (Periodic)-Theater District Parking	N/A	Not Available	N/A	73%	Not Available	N/A
<b>FINANCE/ADMINISTRATION &amp; REGULATORY AFFAIRS</b>						
Avg Days to Award Procurement Contracts	95.47	92.97	NA	130	107.87	N/A
3-1-1 Avg Time Customer in Queue (seconds)	94.99	94.92	NA	30.00	70.39	N/A
Liens Collections	\$5,122,281	\$4,058,009	79.2%	\$5,122,281	\$3,422,150	66.8%
Ambulance Revenue per Transport	\$195.74	\$195.30	99.8%	\$200.00	\$207.03	103.5%
Cable Company Complaints	458	398	86.9%	1,053	254	24.1%
Deferred Compensation Participation	70.28%	N/A	NA	75.00%	71.10%	N/A
Audits Completed	61	48	78.7%	90	37	41.1%
<b>FIRE DEPARTMENT</b>						
First Response Time (Minutes)	7.4	7.4	N/A	7.5	7.4	N/A
First Response Time-EMS (Minutes)	9.4	9.4	N/A	9.7	8.1	N/A
Ambulance Response Time (Minutes)	10.3	10.2	N/A	10.3	10.2	N/A
<b>HEALTH &amp; HUMAN SERVICES</b>						
Environmental Inspections	89,927	81,637	90.8%	102,000	79,818	78.3%
First Trimester Prenatal Enrollment	29.9%	18.6%	N/A	42.0%	26.2%	N/A
WIC Client Satisfaction	95.0%	92.5%	N/A	95.0%	93.7%	N/A
Immunization Compliance (2 Yr. Olds)	76.6%	76.6%	N/A	75.0%	75.9%	N/A
TB Therapy Completed	90.2%	90.2%	N/A	90.0%	93.9%	N/A

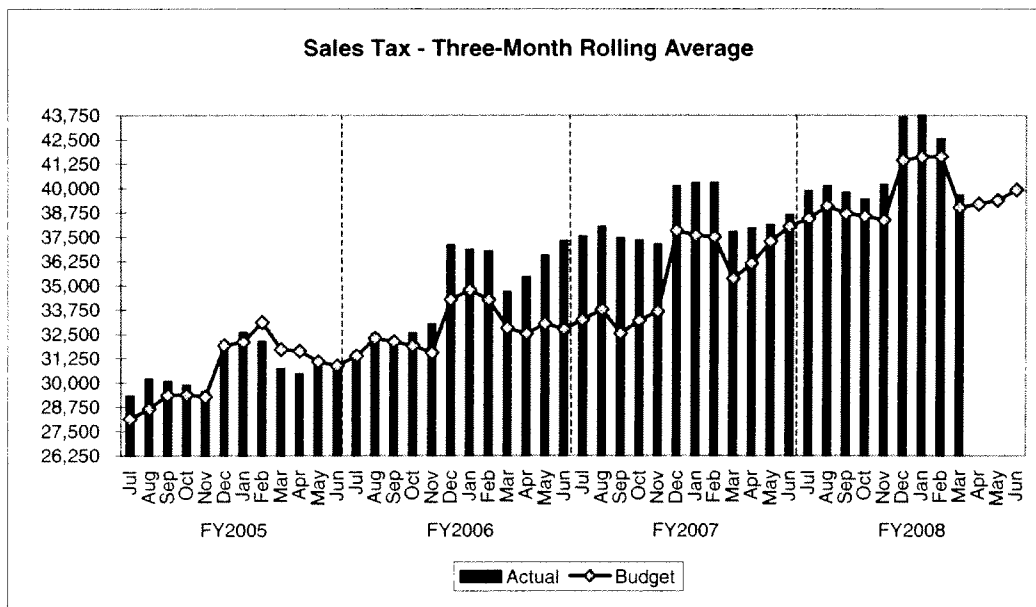
**CITY OF HOUSTON PERFORMANCE REPORT  
FOR THE MONTH ENDING April 30, 2008 (83.33% OF FISCAL YEAR)**

Department Performance Measure	FY2007			FY2008		
	Actual	YTD	% Actual	Objective	YTD	% Objective
<b>HOUSING</b>						
Housing Units Assisted	3,090	1,274	41.2%	3,627	3,565	98.3%
Council Actions on HUD Projects	186	151	81.2%	150	120	80.0%
Annual Spending (Millions)	\$4	\$4	100.0%	\$50	\$4	8.0%
<b>HUMAN RESOURCES</b>						
Total Jobs Filled - (As Vacancies Occur)	4,091	3,249	79.4%	4,000	2,742	68.6%
Days to Fill Jobs	60	60	100.0%	60	45	75.0%
Training Courses Conducted	19	19	100.0%	140	81	57.9%
Lost Time Injuries (As They Occur)	457	200	43.8%	450	466	103.6%
<b>LEGAL</b>						
Deed Restriction Complaints Received	738	601	81.4%	786	800	101.8%
Deed Restriction Lawsuits Filed	34	28	82.4%	36	27	75.0%
Deed Restriction Warning Letters Sent	380	302	79.5%	401	384	95.8%
<b>LIBRARY</b>						
Total Circulation	5,202,524	4,632,856	89.1%	6,107,300	4,644,807	76.1%
Juvenile Circulation	2,701,005	2,416,530	89.5%	2,820,900	2,311,213	81.9%
Customer Satisfaction(Three/Year)	94%	Not Available	N/A	90%	86%	95.6%
Reference Questions Answered	777,237	803,958	103.4%	908,800	951,030	104.6%
In-House Computer Users	839,727	746,265	88.9%	1,214,500	727,767	59.9%
Public Computer Training Classes Held	1,183	1,062	89.8%	1,000	1,322	132.2%
Public Computer Training Attendance	7,971	7,122	89.3%	9,000	7,904	87.8%
<b>MUNICIPAL COURTS</b>						
Total Case Filings	1,189,904	981,674	N/A	1,247,771	895,167	71.7%
Total Dispositions	1,027,887	845,630	N/A	1,052,135	890,021	84.6%
Cost per Disposition	\$13.71	\$14.17	N/A	\$14.52	\$13.74	N/A
Average Time Defendant Spends in Court - Trial By Judge	N/A	N/A	N/A	N/A	1.14 hours	N/A
Average Time Defendant Spends in Court - Trial By Jury	N/A	N/A	N/A	N/A	2.57 hours	N/A
Average Time Officer Spends in Court	N/A	N/A	N/A	N/A	3.51 hours	N/A
<b>PARKS &amp; RECREATION</b>						
Registrants in Youth Sports Programs	28,957	22,473	77.6%	20,100	18,332	91.2%
Registrants in Adult Fitness & Craft Programs	3,796	3,353	88.3%	4,443	3,529	79.4%
Number of Teams Registered in Adult Sports Programs	1,263	999	79.1%	1,400	653	46.6%
Golf Rounds Played at Privatized Courses	69,548	55,178	79.3%	63,500	57,003	89.8%
Golf Rounds Played at COH - Operated Courses	159,636	129,696	81.2%	160,000	127,815	79.9%
Work Orders Completed-Parks and Comm. Ctr Facilities	21,415	17,145	80.1%	21,500	17,513	81.5%
<b>Vehicle Downtime-Days out of Service (avg):</b>						
Light Duty	15	14	NA	14	15	N/A
Tractors	27	29	NA	14	26	N/A
Small/Heavy Equipment	44	43	NA	28	35	N/A
Mower	25	27	NA	7	19	N/A
Parts	11	12	NA	5	9	N/A
Kelly	12	12	NA	10	12	N/A
<b>Grounds Maintenance Cycle-Days:</b>						
Esplanades	8	8	NA	10	13	N/A
Parks & Plazas	8	8	NA	10	12	N/A
Bikes & Hikes Trails	7	7	NA	10	11	N/A
<b>PLANNING &amp; DEVELOPMENT</b>						
Development Plats	1,284	972	75.7%	1,200	931	77.6%
Plats Recorded	1,432	1,373	95.9%	1,500	1,168	77.9%
Subdivision Plats Reviewed	4,845	3,843	79.3%	2,054	3,173	154.5%
Develop Houston Hope Plans	0	0.0%	0.0%	0	0.0%	0.0%
Houston Hope Committee Meetings	0	0.0%	0.0%	0	0.0%	0.0%

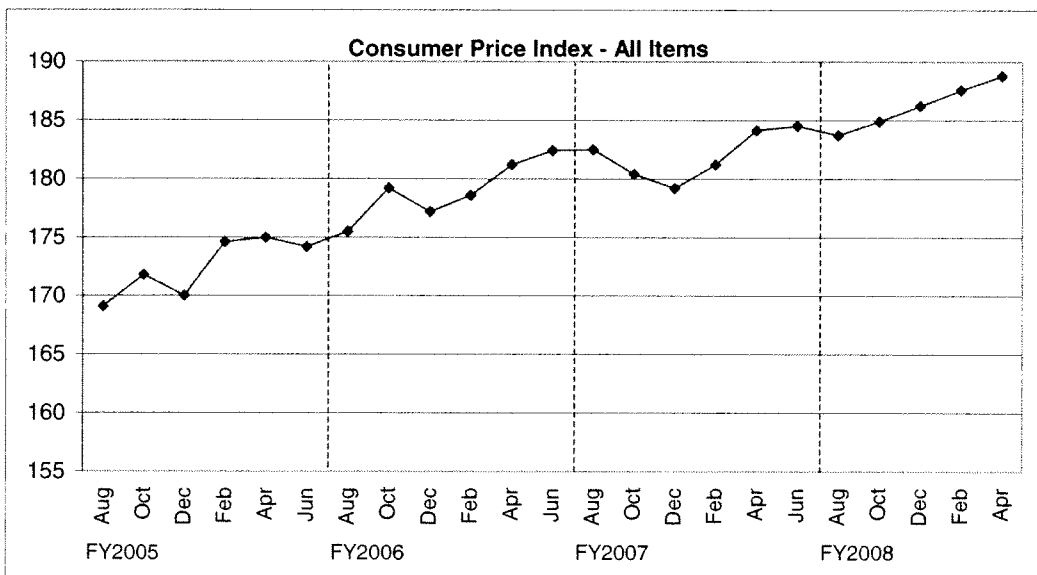
**CITY OF HOUSTON PERFORMANCE REPORT  
FOR THE MONTH ENDING April 30, 2008 (83.33% OF FISCAL YEAR)**

Department Performance Measure	FY2007			FY2008		
	Actual	YTD	% Actual	Objective	YTD	% Objective
<b>HOUSTON POLICE</b>						
Response Time (Code 1)-Minutes	5.0	5.0	100.0%	4.9	4.7	104.3%
Violent Crime Clearance Rate	25.4%	25.5%	100.4%	38.8%	31.6%	81.4%
Crime Lab Cases Completed	43.0%	40.9%	95.1%	90.0%	N/A	0.0%
Fleet Availability	92.0%	94.0%	102.2%	90.0%	96.0%	106.7%
Complaints - Total Cases	333	277	83.2%	300	324	108.0%
Total Cases Reviewed by Citizens Review Committee	116	95	81.9%	200	98	49.0%
Records Processed	492,938	404,274	82.0%	663,276	494,934	74.6%
<b>PUBLIC WORKS AND ENGINEERING</b>						
<b>Maintenance and Right-of-Way</b>						
Asphalt For Potholes/Skin Patches (Tons)	16,178	14,024	86.7%	16,000	14,146	88.4%
Roadside Ditch Regrading/Cleaned (Miles)	327	264	80.8%	345	291	84.3%
Storm Sewers Cleaned (Miles)	372	296	79.6%	350	320	91.4%
Storm Sewer Inlets/Manholes Cleaned/Inspected	134,787	109,231	81.0%	130,900	113,823	87.0%
In-House Overlay (Lane Miles)	265	213	80.5%	280	235	83.9%
<b>ECRE</b>						
Storm/Street Annual Appropriation as of % of CIP	104.8%	38.7%	36.9%	100.0%	56.8%	56.8%
Waste/Wastewater Annual Appropriation as of % of CIP	101.2%	54.3%	53.7%	100.0%	76.5%	76.5%
Safe Sidewalk Program - PAR -% completed in 180 days	N/A	N/A	0.0%	N/A	N/A	0.0%
Safe Sidewalk Program - Schools/Thoroughfares -% completed in 18 months	N/A	N/A	0.0%	N/A	N/A	0.0%
Overlay of thoroughfares (Lane miles, by contract)	N/A	N/A	0.0%	N/A	N/A	0.0%
<b>Traffic and Transportation</b>						
Traffic Signal Maintenance Completed within 72 hours	99.00%	98.9%	99.9%	95.0%	98.1%	103.3%
Roadway & Sidewalk Obstruction Permits processed within 10 days	98.61%	99.0%	100.4%	100.0%	96.6%	96.6%
<b>Water and Sewer - Utility Maintenance</b>						
Rehabilitate/renew 950,000 linear feet (3%) of collection system annually	990,650	825,769	83.4%	950,000	801,256	84.3%
Rehabilitate or renew 1000 fire hydrants (2%) annually	1,729	1,016	58.8%	1,500	1,156	77.1%
Water repairs completed within 12 days for calls received from 311	94.0%	93.0%	98.9%	90.0%	95.0%	105.6%
Wastewater repairs completed within 15 days for calls received from 311	93.0%	92.0%	98.9%	90.0%	92.0%	102.2%
Percent of meters read and located monthly	95.10%	94.9%	99.8%	97.0%	87.5%	90.2%
Collection Rate	99.67%	99.3%	99.6%	99.0%	99.4%	100.4%
<b>Planning &amp; Development</b>						
Complete Plan Review on new single family residence in 7 days	98.0%	100.0%	0.0%	90.0%	100.0%	111.1%
Average number of Re-submittals in Plan Review	3	4	0.0%	2	3	151.0%
Customer service rating (Scale of 1-5)	3	3	0.0%	4	3	85.8%
<b>SOLID WASTE MANAGEMENT</b>						
Cost per Unit Served-Excludes Recycling and Special Collections Programs	\$14.14	\$14.14	100.0%	\$14.78	\$14.91	100.9%
Units with Recycling	162,000	162,000	100.0%	162,000	162,000	100.0%
Tires Disposed	98,866	76,408	77.3%	100,000	59,602	59.6%

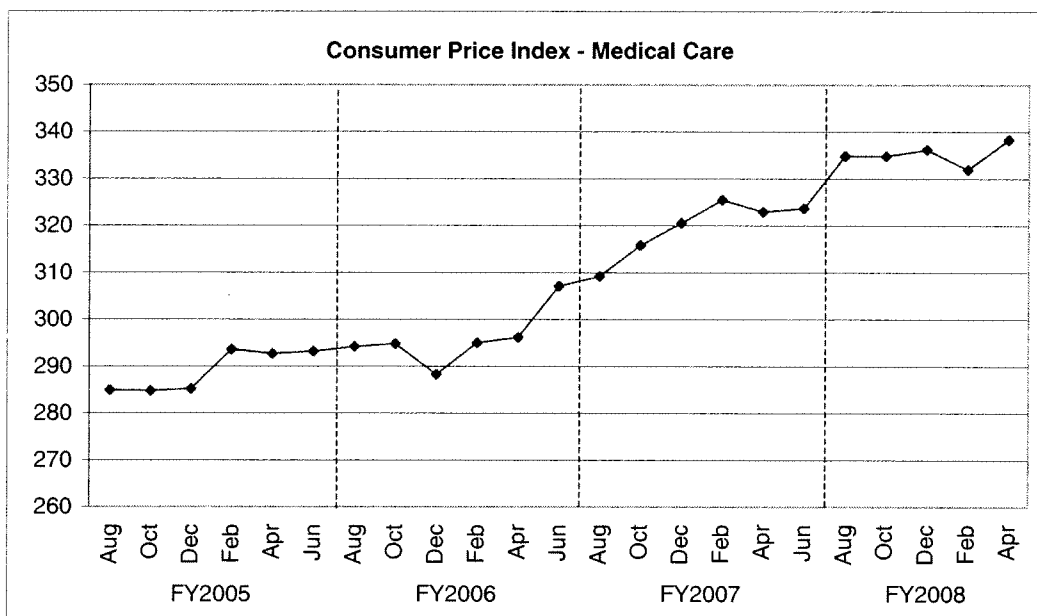
## TREND INDICATORS - LOCAL ECONOMY



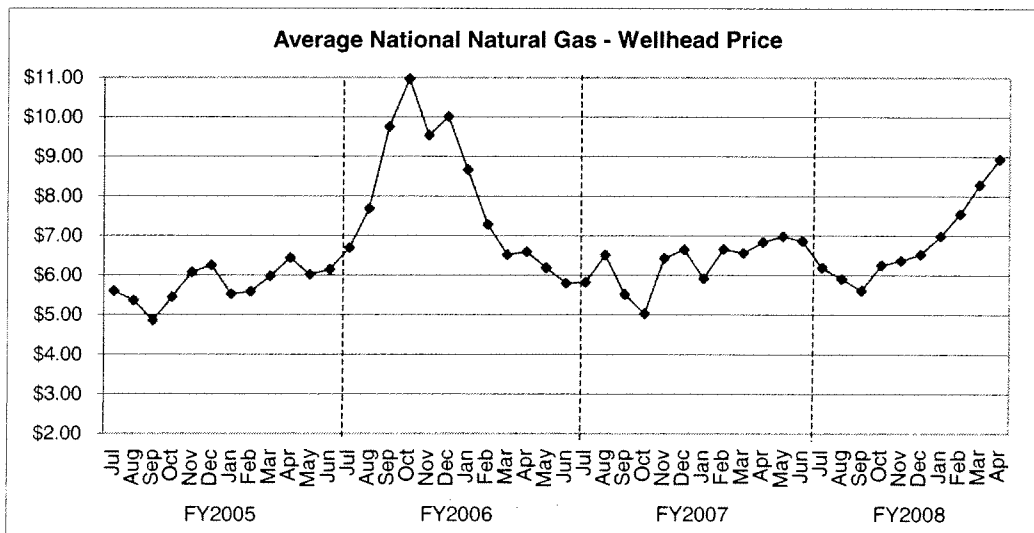
## TREND INDICATORS - LOCAL ECONOMY



Source: Bureau of Labor Statistics - Houston, Galveston, Brazoria TX

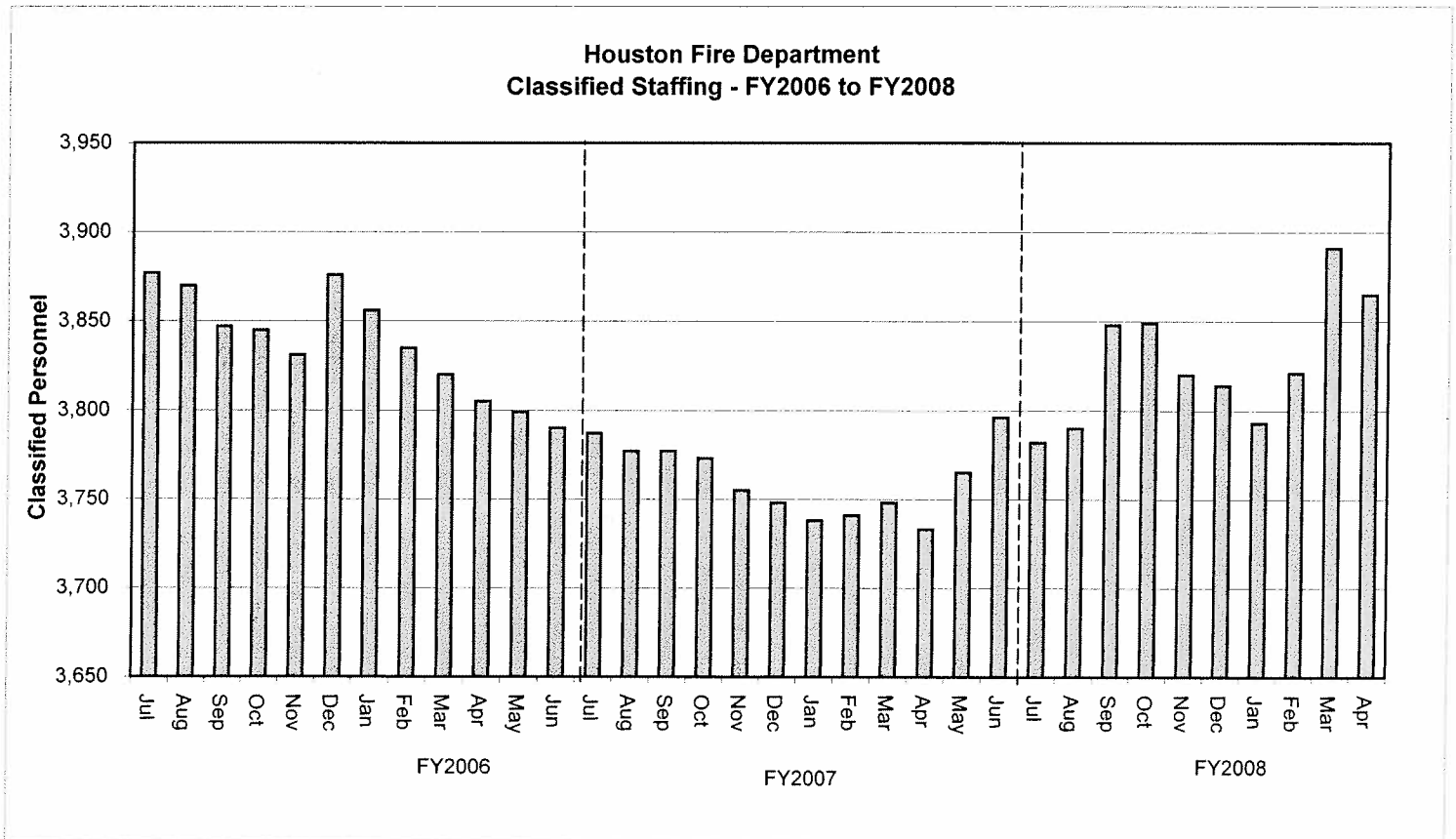
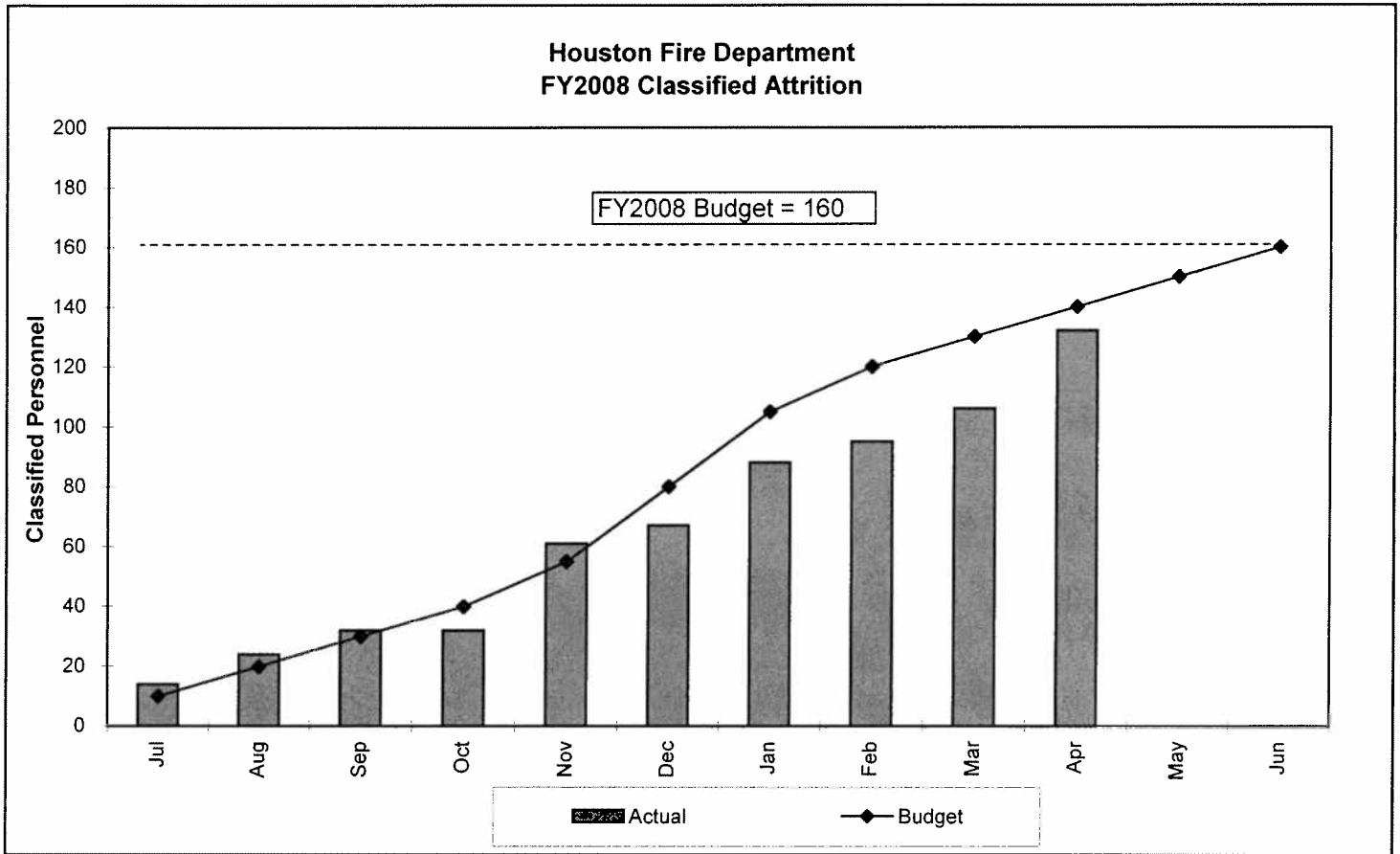


Source: Bureau of Labor Statistics - Houston, Galveston, Brazoria TX



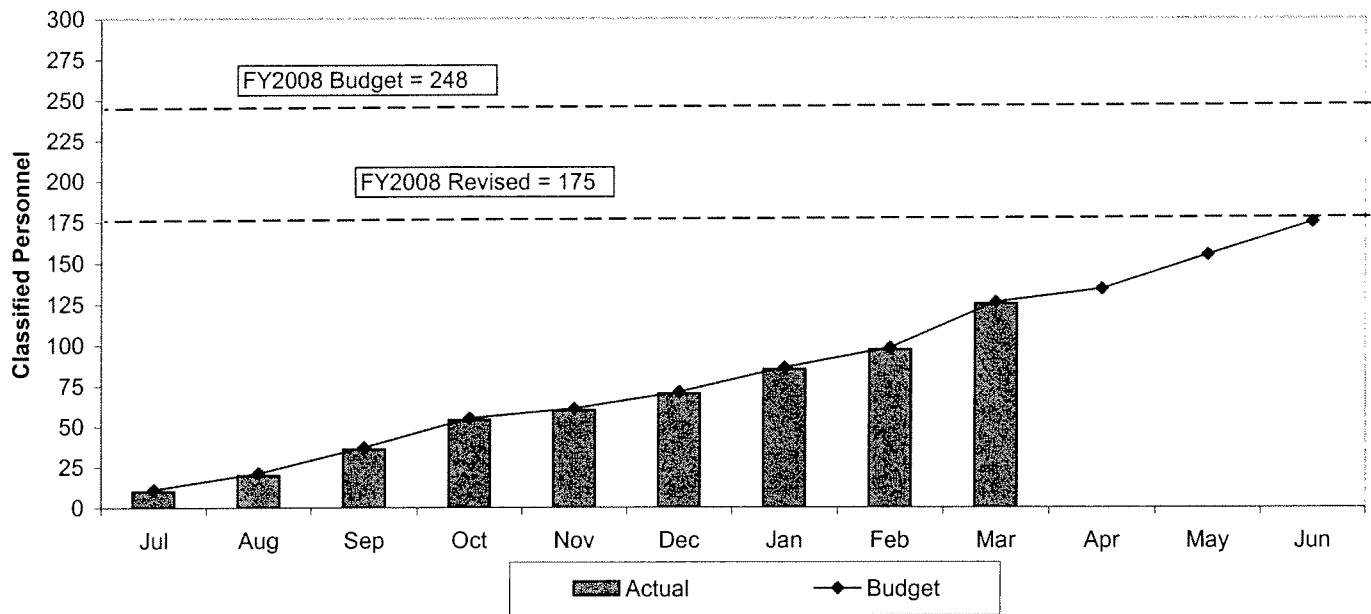
Source: Energy Information Administration/Natural Gas Monthly

## TREND INDICATORS - RETIREMENTS

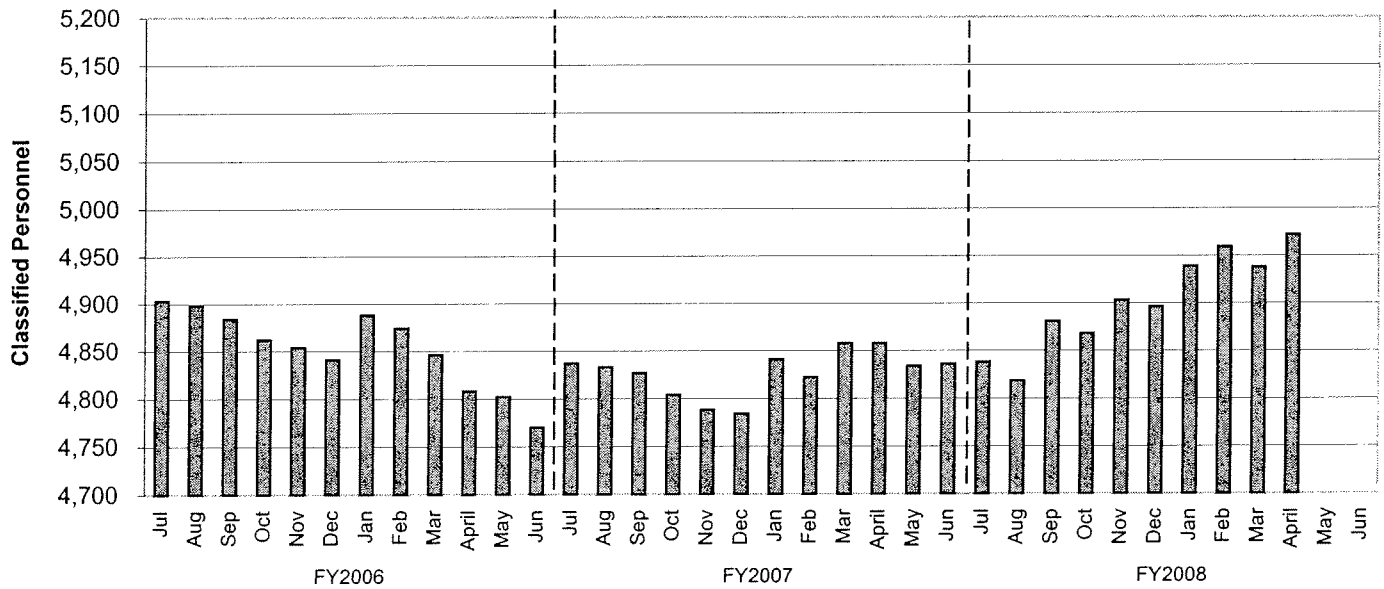


## TREND INDICATORS - HIRING AND RETIREMENTS

**Houston Police Department  
FY2008 Classified Attrition**

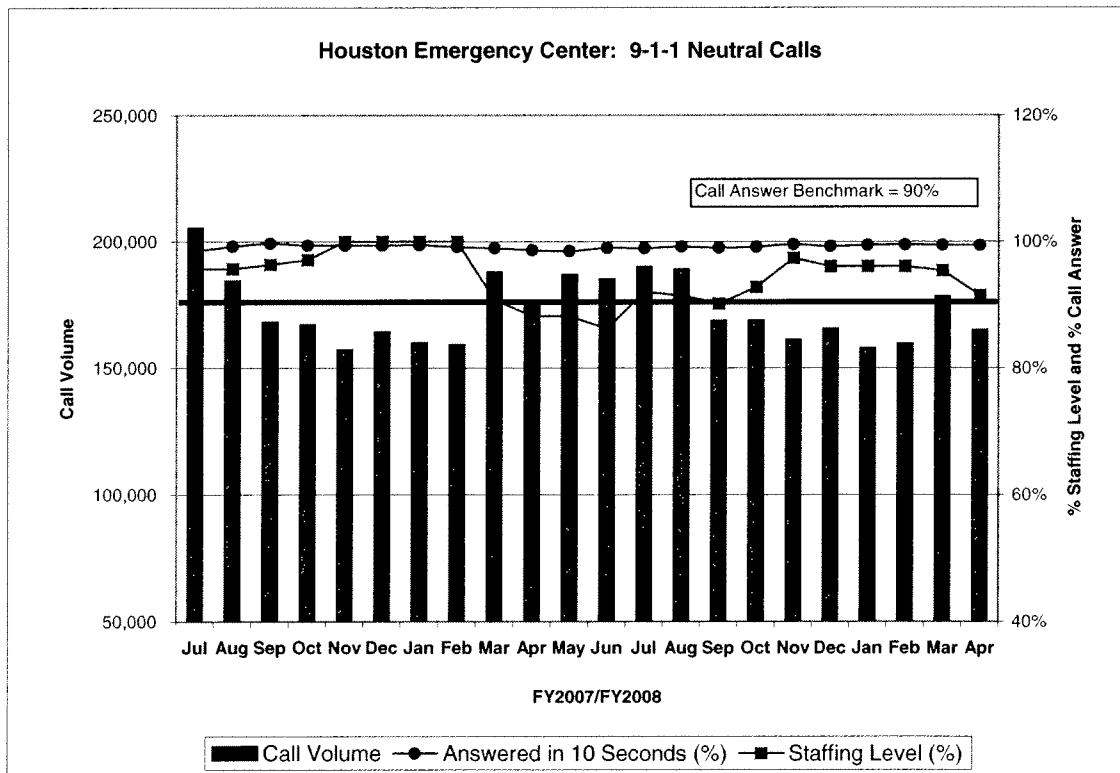
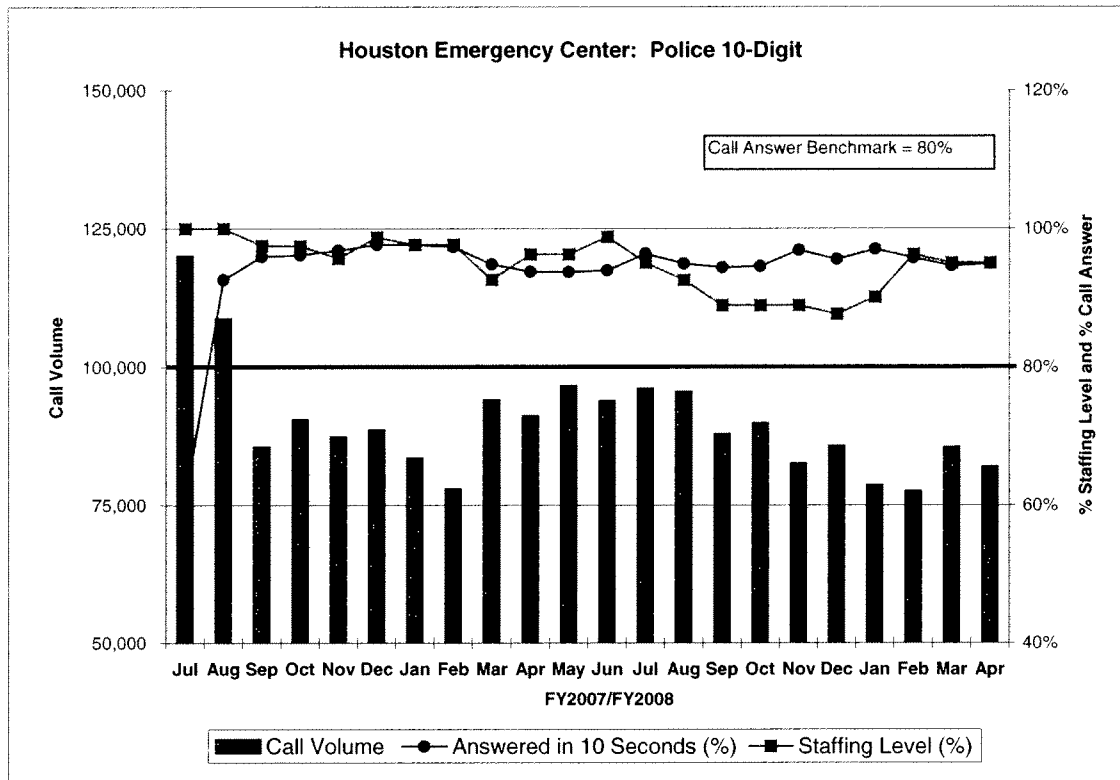


**Houston Police Department  
Classified Staffing - FY2006 to FY2008**



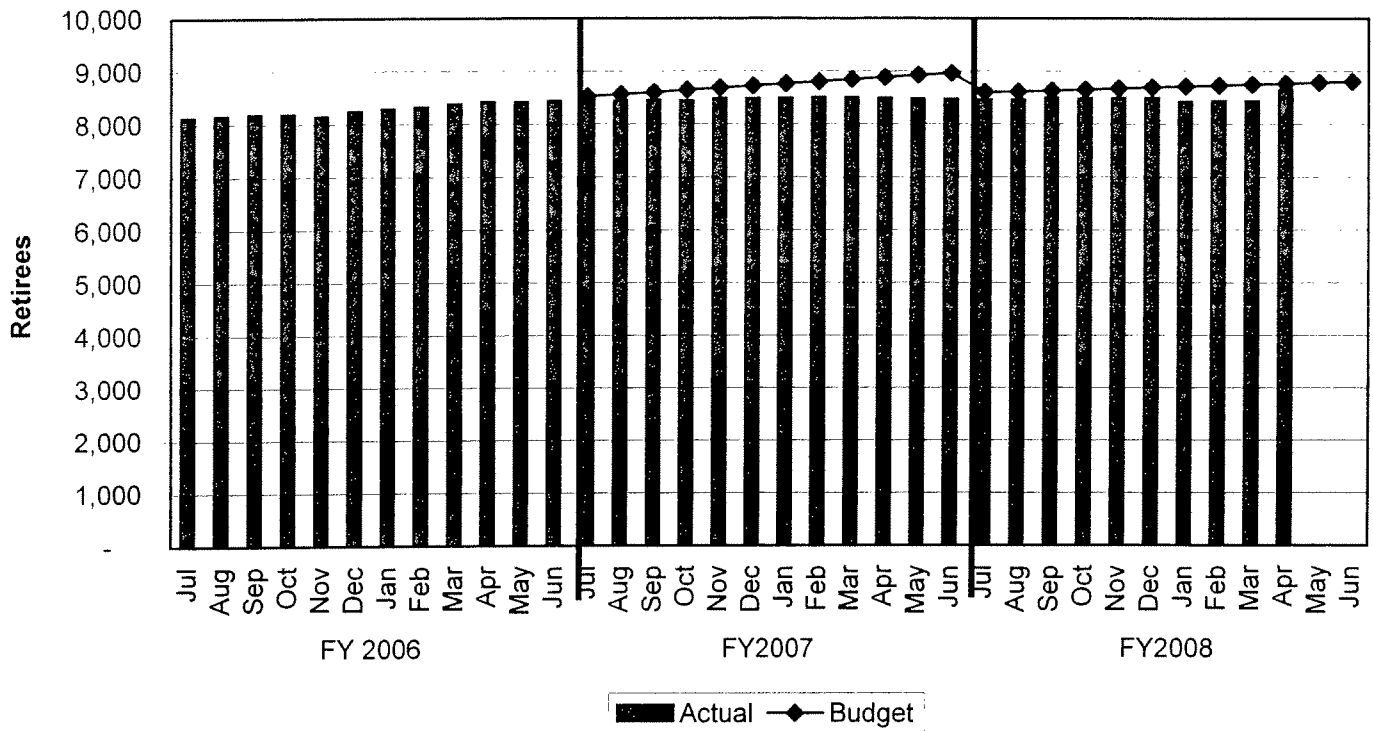


## TREND INDICATORS - HOUSTON EMERGENCY CENTER



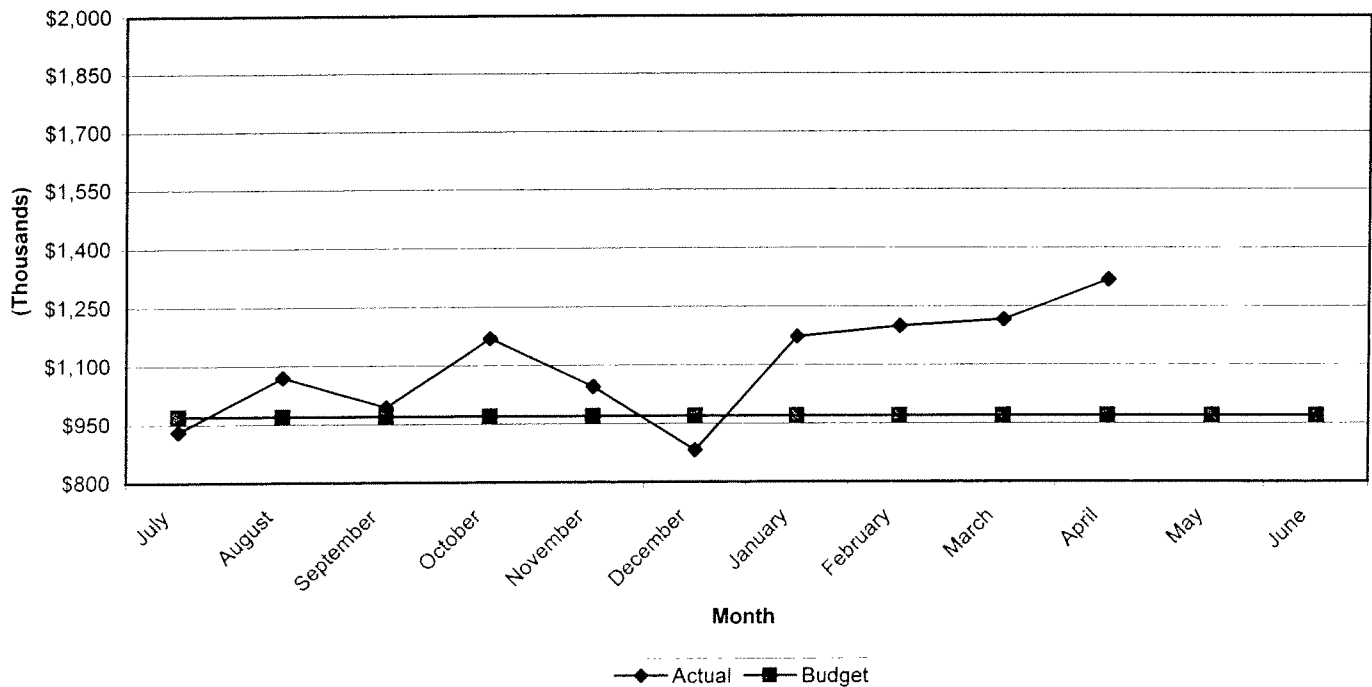
## TREND INDICATORS - RETIREMENTS

### Retirees Receiving Health Benefits



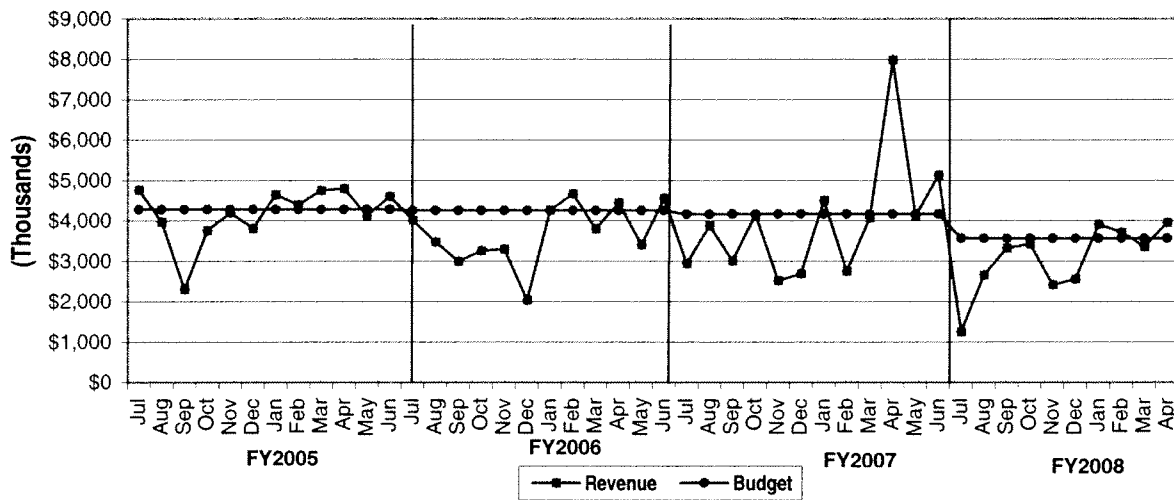
## TREND INDICATORS - PARKING MANAGEMENT

### Total Parking Management Revenue



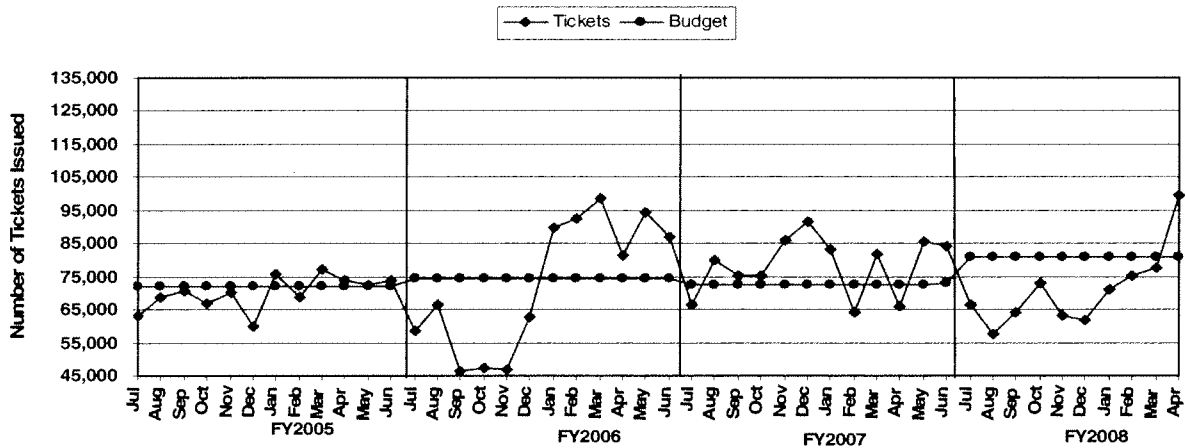
## TREND INDICATORS - MUNICIPAL COURTS

### Total Municipal Courts Revenue



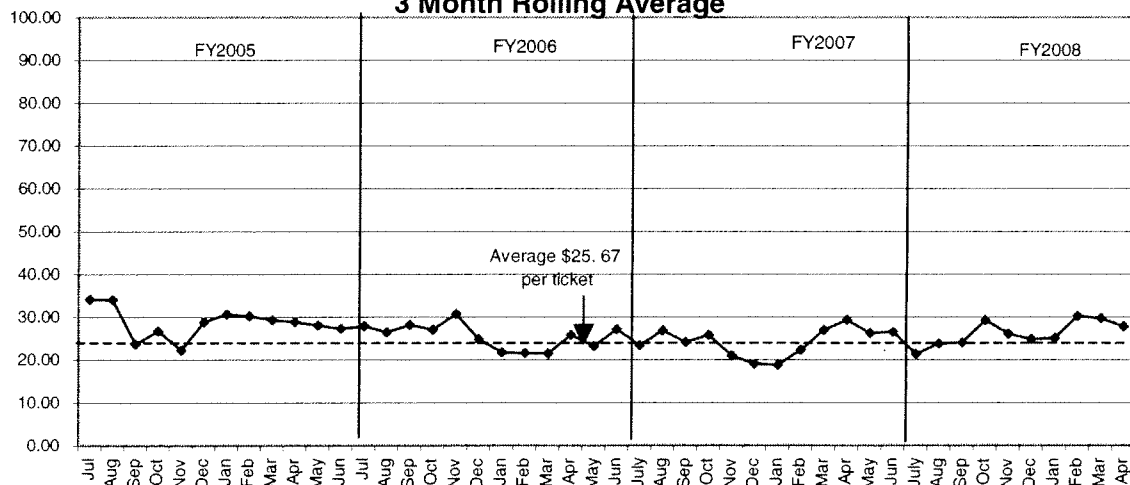
FY2008 does not include Parking Revenue which is now reported in the Parking Management Fund.

### Number of Traffic Citations Issued



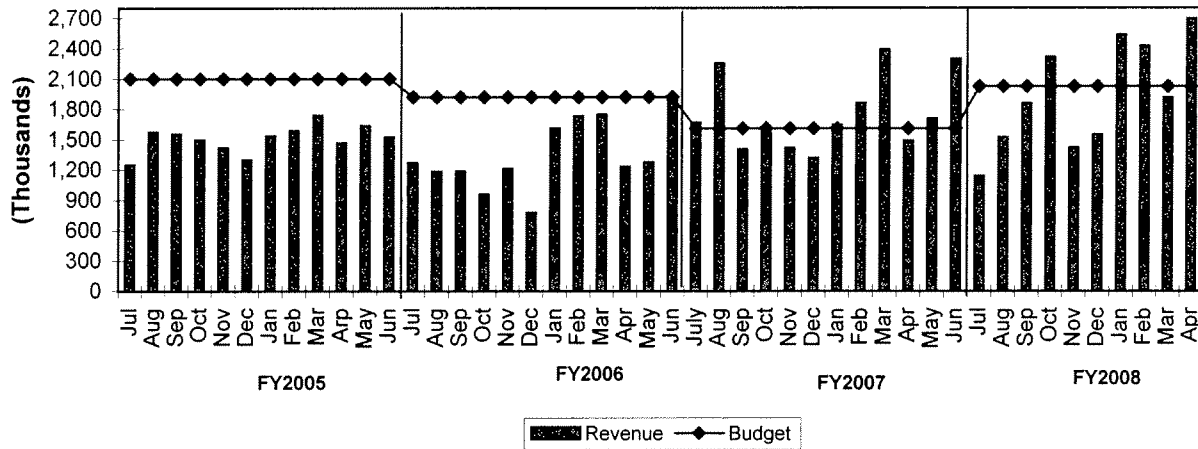
Note: Tickets issued primarily by the Houston Police Department.

### Moving Violations Revenue Per Ticket Issued (427010) 3 Month Rolling Average

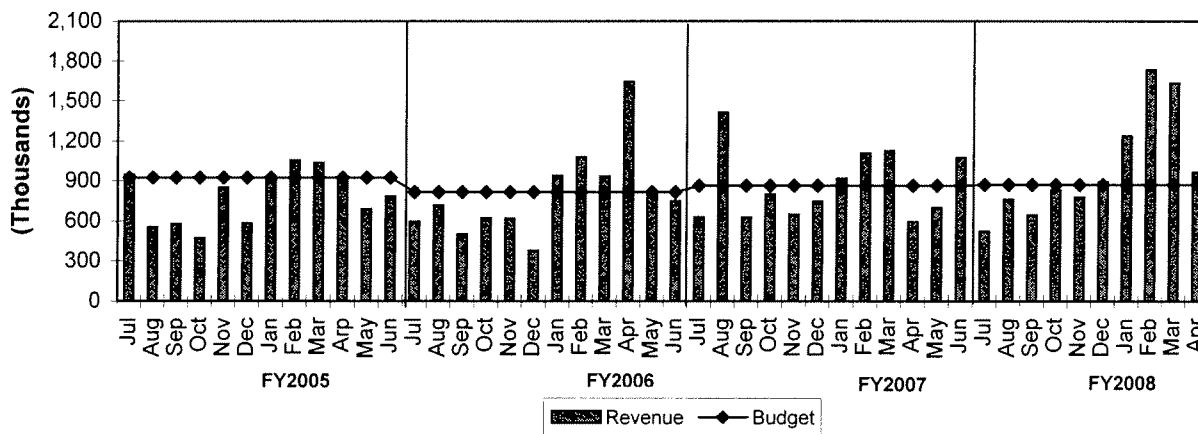


## TREND INDICATORS - MUNICIPAL COURTS

### Moving Violations Collections vs Budget

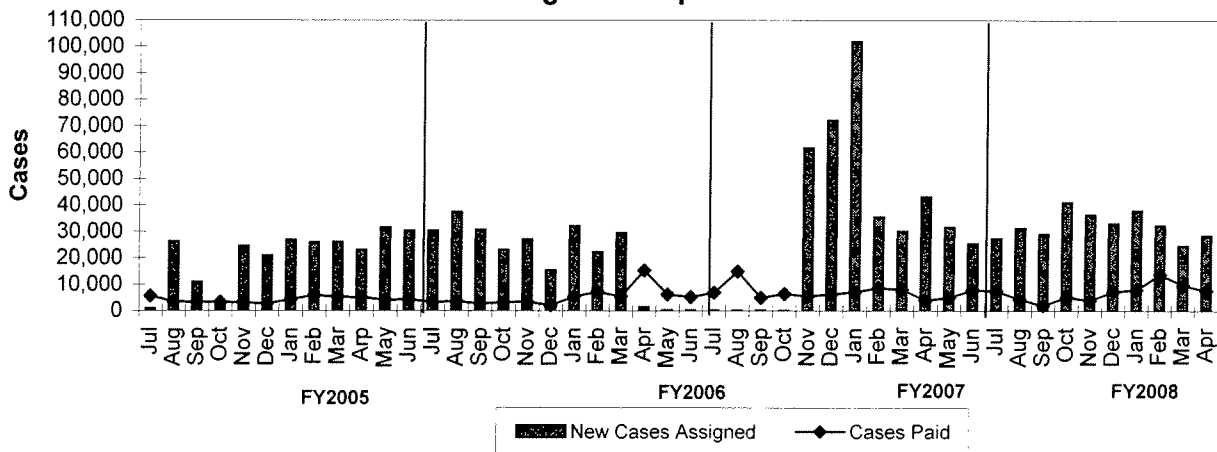


### Total Delinquent Collections vs Budget\*



\*Net of fees and expenses paid to Linebarger

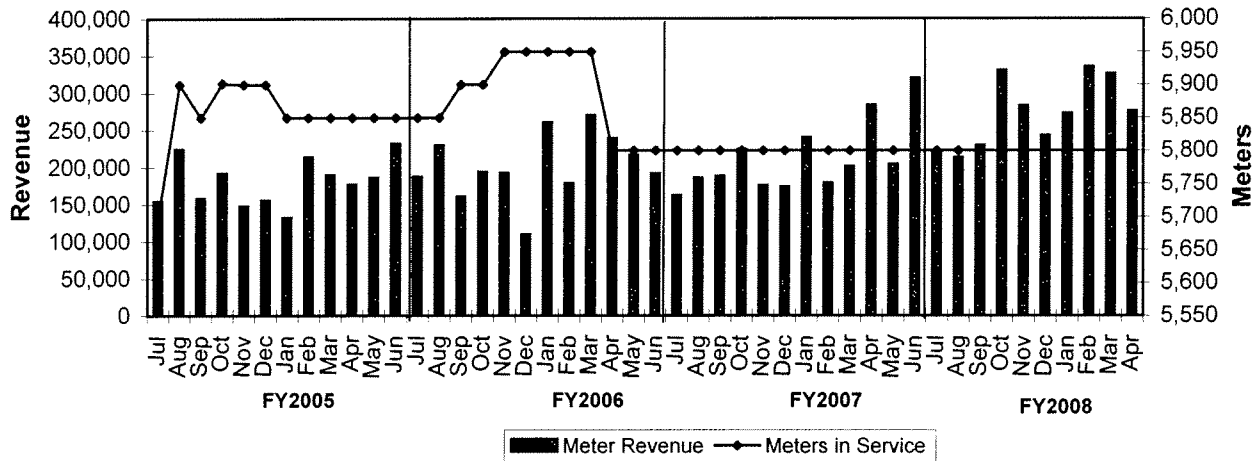
### Traffic, Non-Traffic & Failure to Appear Linebarger Delinquent Collection Rates



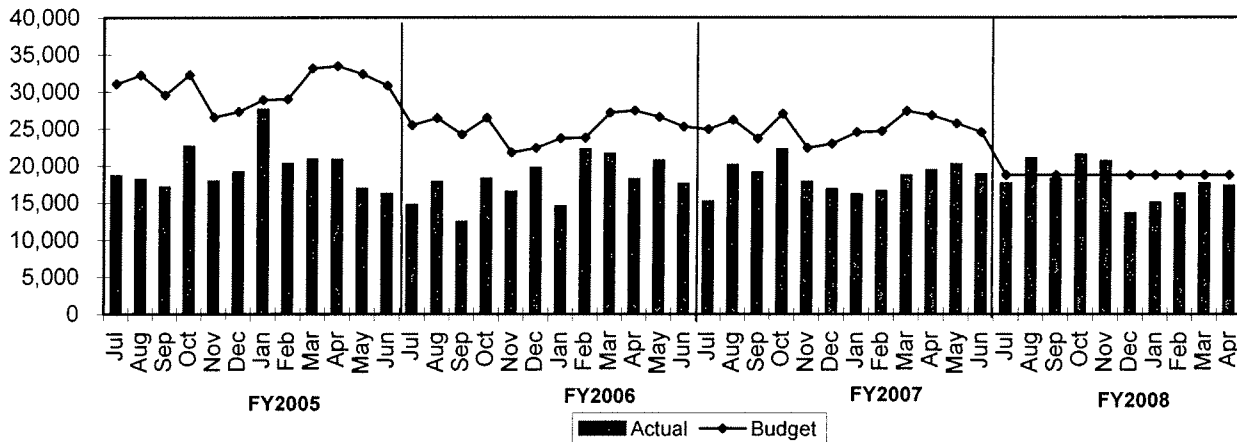
\*Excludes Delinquent Parking Collections

## TREND INDICATORS - MUNICIPAL COURTS

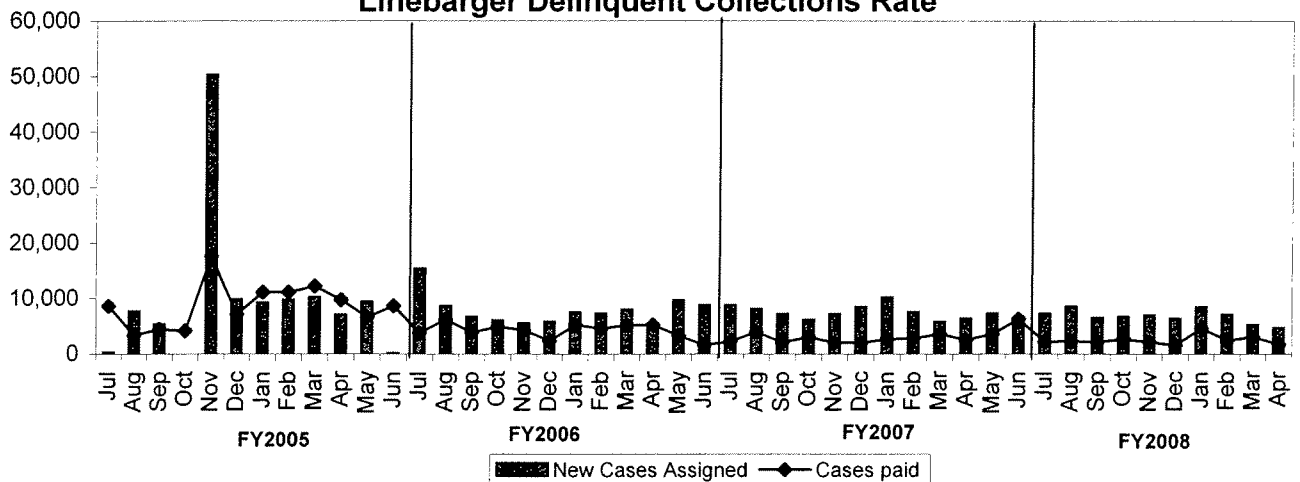
### Meter Revenue vs # Meters in Service



### Parking Violations vs Budget

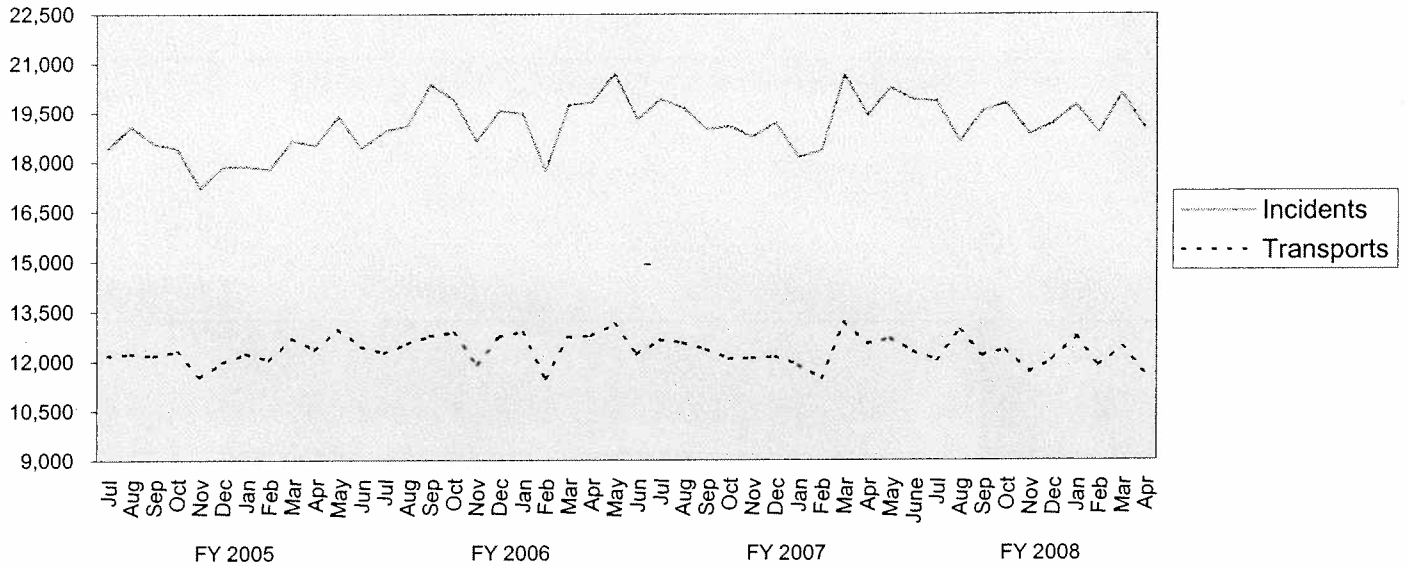


### Parking Meter Violations Linebarger Delinquent Collections Rate

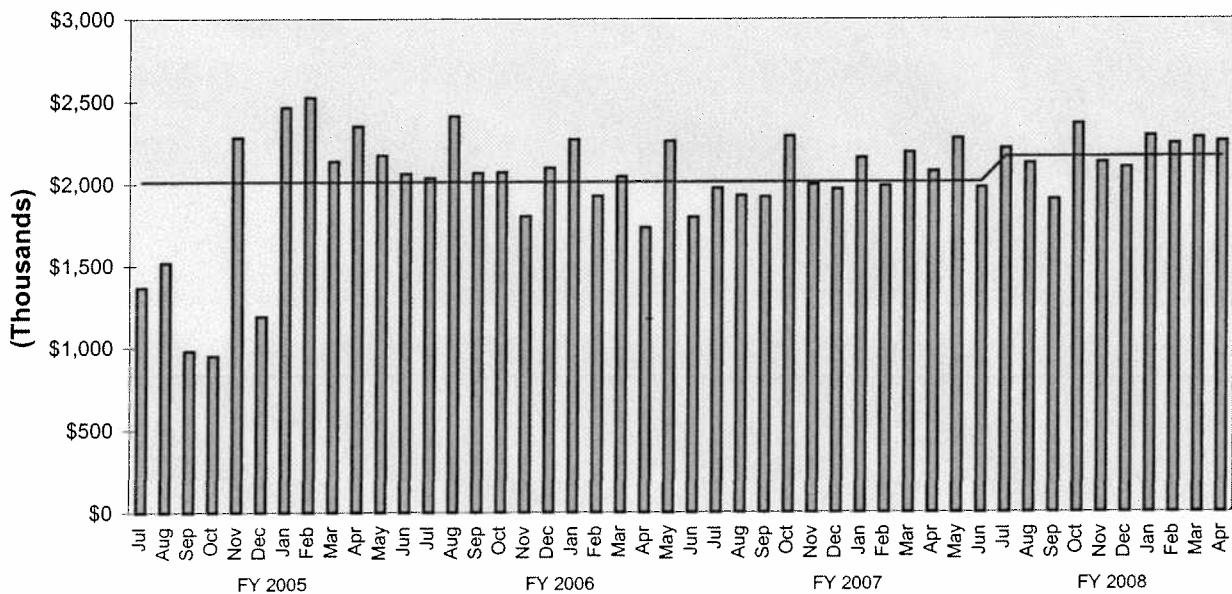


## TREND INDICATORS - AMBULANCE SERVICES

### EMS Incidents and Transports



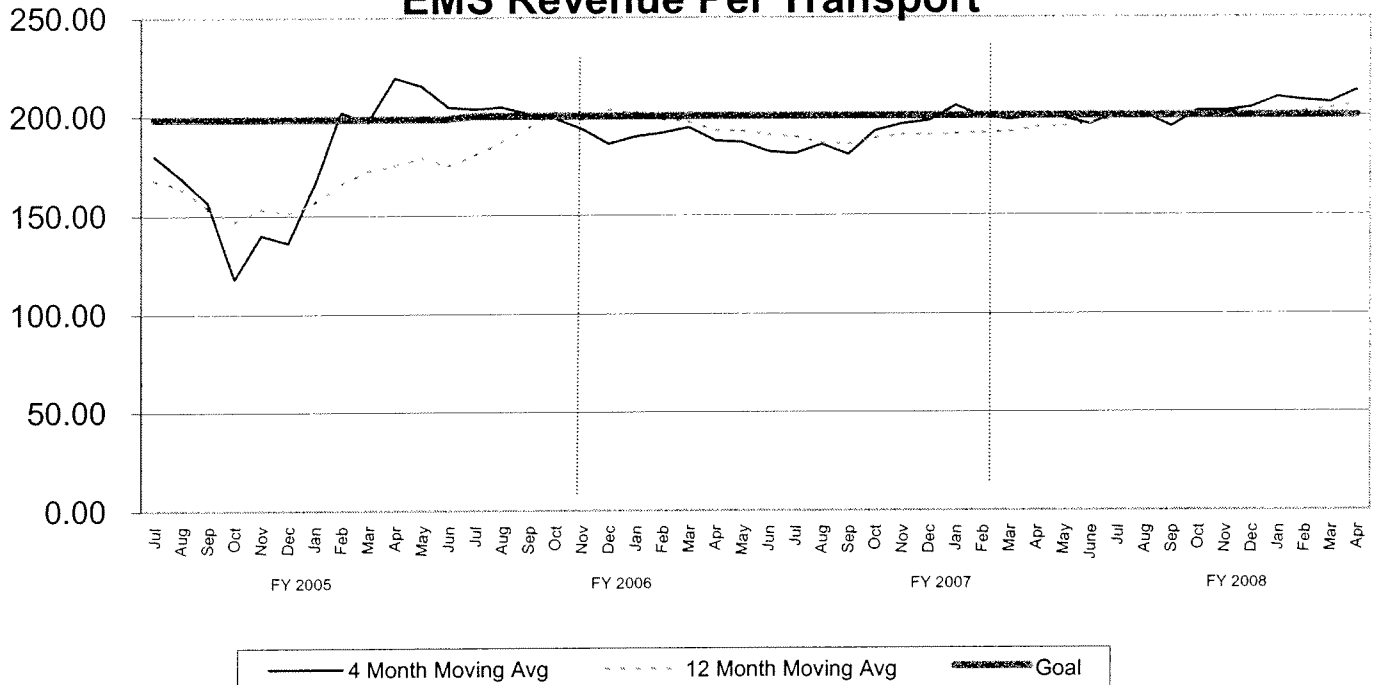
### EMS Revenue (Net Collections \*\*)



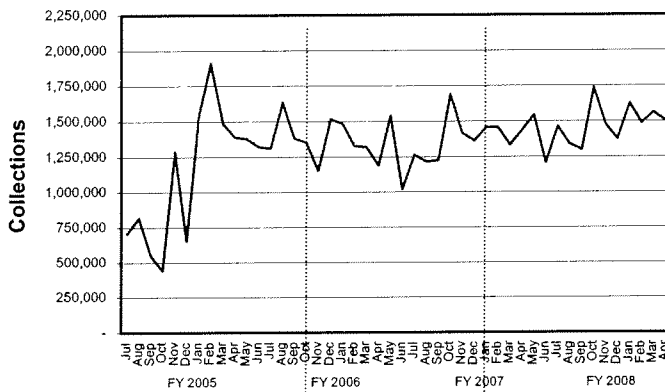
\*\* The net collections for April 2008 were computed using a 12-month average of the Contractor's Invoice

## TREND INDICATORS - AMBULANCE SERVICES

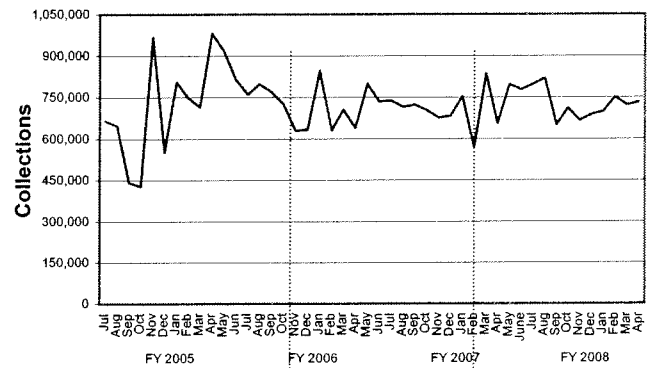
### 4 Month and 12 Month Moving Average EMS Revenue Per Transport



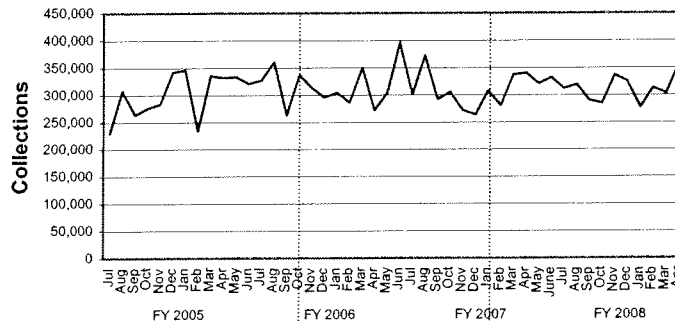
#### EMS - Gross Medicare/Caid Revenue



#### EMS - Gross Private Insurance Revenue

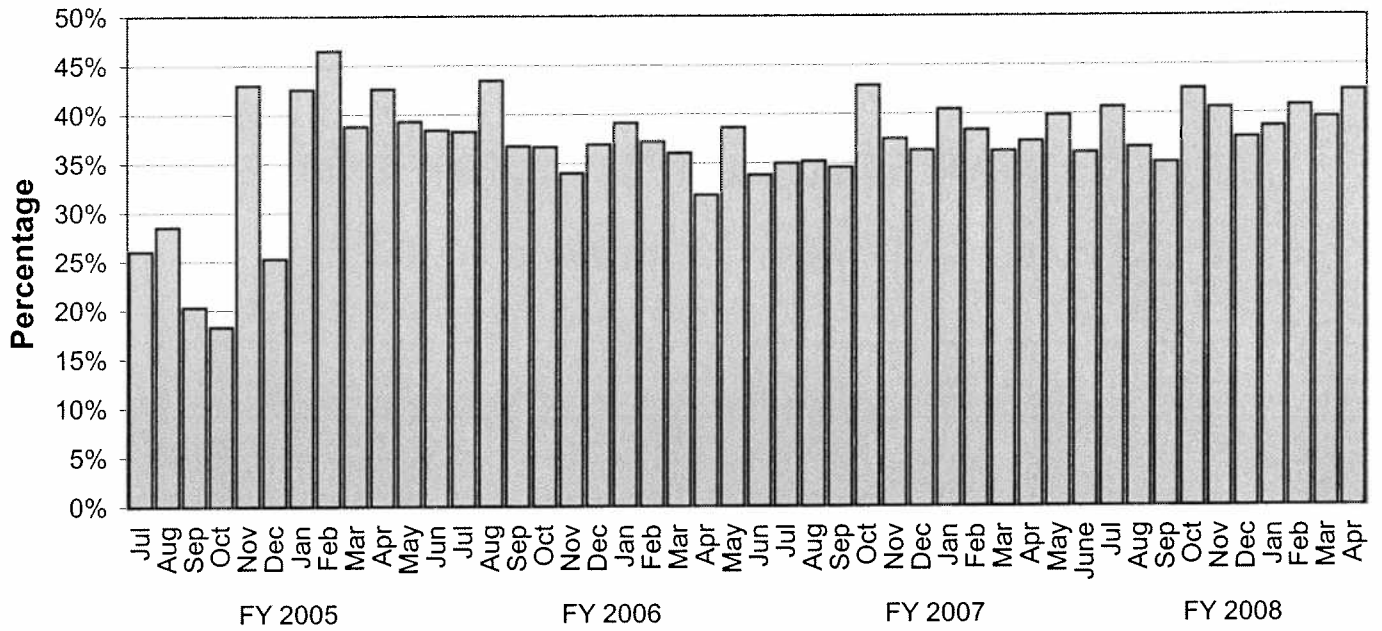


#### EMS - Gross Self-Pay Revenue



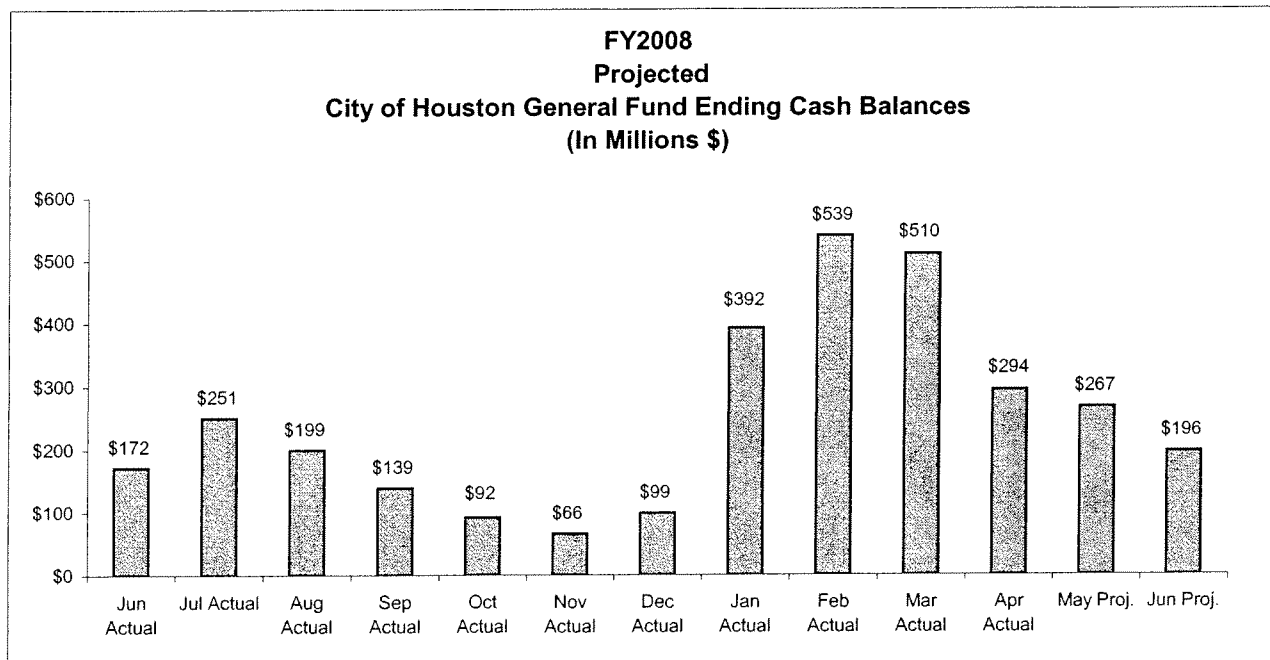
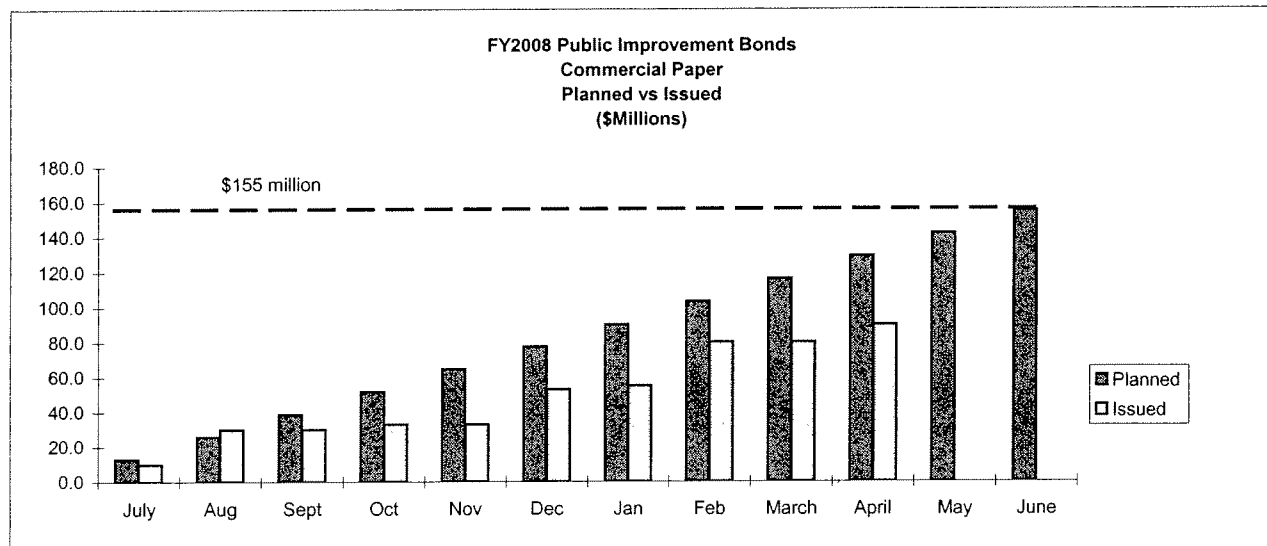
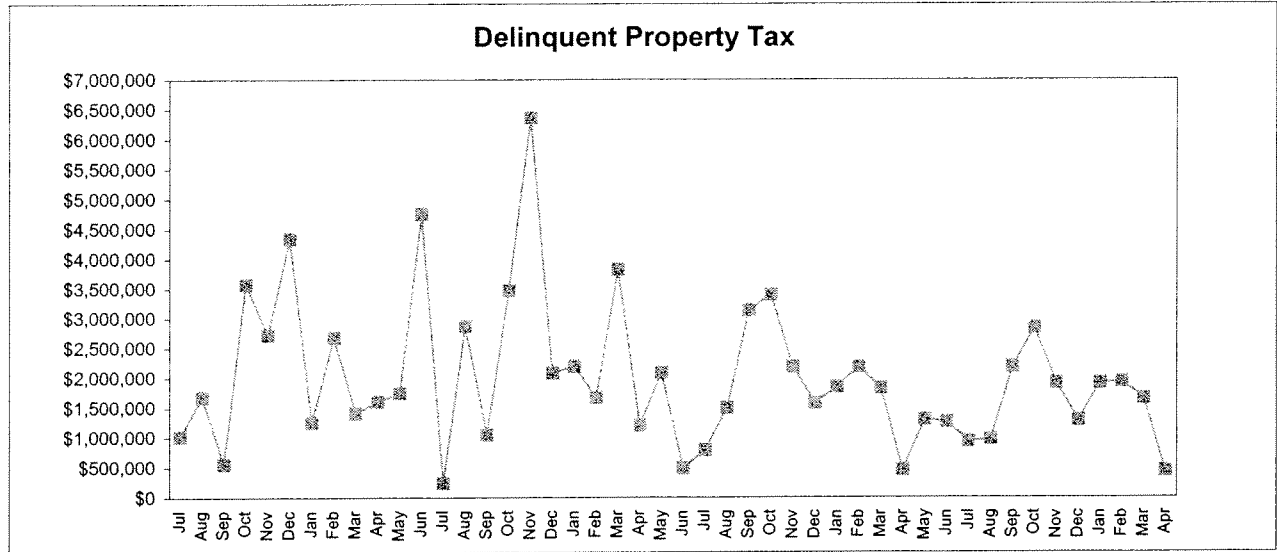
## TREND INDICATORS - AMBULANCE SERVICES

### EMS - Gross Collection Percentage

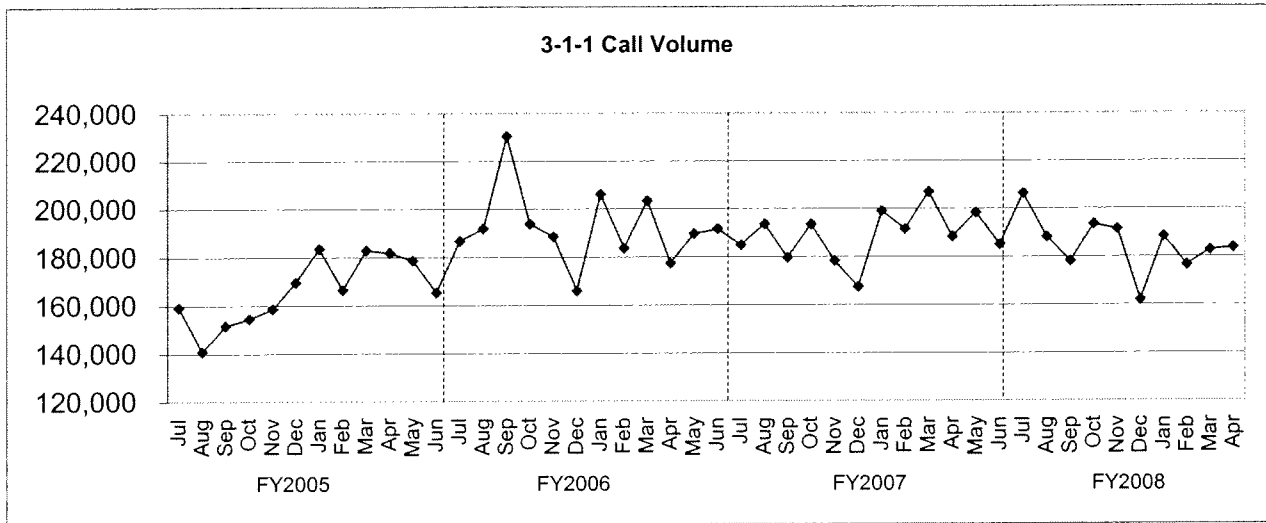




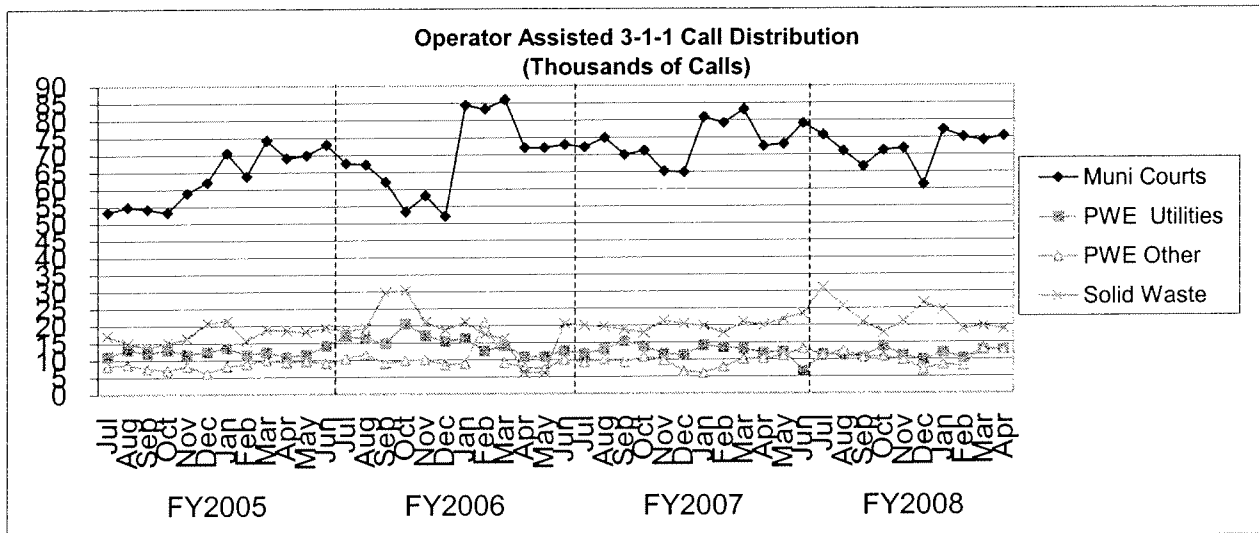
## TREND INDICATORS - MISCELLANEOUS



## TREND INDICATORS - MISCELLANEOUS



3-1-1 became fully operational in August 2001



4 largest users of operator assisted 3-1-1 calls.