

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

RONALD C. GREEN

**To:** Mayor Annise D. Parker  
City Council Members

**From:** Ronald C. Green  
City Controller

**Date:** July 31, 2015

**Subject: June 2015  
Financial Report**

Attached is the Monthly Financial Report for the period ending June 30, 2015.

### GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$249.2 million for FY2015. This is \$2.8 million lower than the projection of the Finance Department. The difference is due to a \$2.8 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$100.9 million above the City's target of holding 7.5% of total expenditures, excluding debt service, in reserve.

We have increased our revenue projection \$11.7 million from last month's projection. Property Tax increased \$5.7 million from higher collection rates and lower TIRZ payments. Industrial Assessments increased \$1.1 million for higher than expected collection rates. Our projection for Sales Tax decreased \$2.5 million to recognize lower May receipts than expected. Receipts were up only 0.39% from last year, and the most recent 3 month average is only 1.45% growth. Other Taxes was increased \$483,000 for higher 4<sup>th</sup> quarter Mixed Beverage receipts. Licenses & Permits was increased \$1.1 million for higher Burglar Alarm, Special Fire, Taxi, and Food Dealer permits. Charges for Services increased \$3.6 million for additional Ambulance revenues. Indirect Interfund was increased \$305,000 for higher recoveries from grants. Miscellaneous/Other was increased \$1 million for higher than expected recoveries and refunds. Lastly, Sale of Capital Assets was increased \$335,000 for additional sales of streets.

The major differences are in only one category:

- (1) Miscellaneous/Other is \$1.5 million lower, as Controller's Office is projecting lower one-time revenue receipts.

Expenditure projections were decreased \$17.2 million from last month's projection. The projection for most departments were decreased to recognize savings in personnel, supplies and services (\$12.4 million) and year-end savings in health benefits (\$4.8 million).

### ENTERPRISE FUNDS

In the Aviation Operating Fund, we have increased our projection for Operating Revenues \$13.5 million for higher landing, terminal, and garage parking revenues. Operating Expenses decreased \$2.6 million for delays in consulting services charges. Non-Operating Revenues increased \$880,000 from a reimbursement from the Greater Houston Convention and Visitors Bureau. These changes caused Operating Transfers to increase \$17 million.

Our projection for the Combined Utility System Operating Fund Operating Revenues decreased \$20.1 million for decreased water usage, driven by higher rainfall in the 4<sup>th</sup> quarter. Operating Expenses decreased \$8.2

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

million reflecting lower personnel and project costs. Non-Operating Revenues was increased \$1.6 million for additional land sales. Operating Transfers decreased \$29.7 million, reflecting lower variable rate debt costs, lower transfer to the Storm Water Fund, and delays in capital spending on vehicles and equipment.

In the Convention & Entertainment Operating Fund, our projection for Operating Revenues increased \$821,000 for higher parking revenues than anticipated.

Finally, in the Storm Water Fund our projection for expenditures decreased \$5.1 million from personnel vacancy savings. This caused Operating Transfers In to decrease \$5.2 million.

We are currently projecting no material changes in the Dedicated Drainage & Street Renewal 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 June 30, 2015, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	4.43%
Combined Utility System	1.91%
Aviation	14.10%
Convention and Entertainment	11.70%

Respectfully submitted,



Ronald C. Green  
City Controller

**City of Houston, Texas**  
**Quarterly Swap Agreements Disclosure**  
**June 30, 2015**

**I. Combined Utility System Swaps**

**A. Combined Utility System Synthetic Fixed Rate Swap**

On September 10, 2004 the City entered into three pay-fixed, receive-variable rate swap agreements (“the 2004B Swaps”) related to the Combined Utility System 2004B auction rate variable interest bonds (“the 2004B Bonds”). The City pre-qualified six firms to submit competitive bids on the swaps. The three firms selected all matched the lowest fixed rate bid of 3.78%. As of August 15, 2012 the City had converted all of the 2004B bonds from auction rate to variable rate demand bonds (“the 2004B bonds”) and SIFMA-Index notes (“the 2012A and 2012B Refunding Bonds”), collectively referred to herein as the “Bonds.”

Objective. The objective of the swaps is to hedge against the potential of rising interest rates associated with the Bonds and to achieve a lower fixed rate than the market rate for traditional fixed rate debt at time of issuance. The City’s goal is that its variable receipts under these swaps equal the variable payments made on the bonds, leaving the fixed payment on the swap, plus dealer and liquidity fees and the fixed spread to SIFMA, as its net interest cost.

Terms. The notional amounts of the swap agreements total \$653.3 million, the principal amount of the associated Bonds. The City’s swap agreements contain scheduled reductions to outstanding notional amounts that follow anticipated payments of principal of the Bonds in varying amounts during the years 2028 to 2034.

Under the terms of the swaps, the City will pay a fixed rate of 3.78% and receive a floating rate equal to 57.6% of One-Month US Dollar LIBOR plus 37 basis points. All agreements were effective September 10, 2004, the original date of issuance of the Bonds. The termination date is May 15, 2034.

Receipts and Payments. For the year ended June 30, 2015, the City earned \$3,074,318 in swap revenue for these swaps and paid \$259,256 of interest on the underlying securities. The contractual rate for the City’s swap payment is 3.78%. The average effective rate for the 2004B bonds, including interest for the Series 2004B bonds, the City’s swap payments, and its dealer and liquidity fees, reduced by swap receipts, was 3.93%. 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 \$165.3 million on June 30, 2015. This value was calculated using the zero-coupon method.

Credit risk. As of this date, the City was not exposed to credit risk because the swaps had a negative fair value. However, should interest rates change and the fair value of the swap become positive, the City would be exposed to credit risk on the swap in the amount of its fair value. If a counterparty’s credit rating falls below rating thresholds established by the agreements, collateral must be posted in varying amounts depending on the credit rating and swap fair value. No collateral has been required to date.

Counterparty	Notional Amount	Fair Value	Counterparty Credit Rating (Moody's/S&P/Fitch)
Goldman Sachs Capital Markets Inc.	\$ 353,325,000	\$ (89,411,879)	A3 /A /A+
JP Morgan Chase	150,000,000	(34,958,768)	Aa3/ A+/AA-
UBS AG	150,000,000	(34,958,768)	A2 /BBB+/A
	<u>\$ 653,325,000</u>	<u>\$ (165,329,415)</u>	

Basis risk. The City is exposed to basis risk on the swaps because the variable payment received is based on a different taxable index from the tax-exempt rate paid by the City on the bonds. Should the relationship between taxable LIBOR and tax-exempt rates move to convergence (because of reductions in tax rates, for example), the expected cost savings may not be realized. For the year ended June 30, 2015 the swap generated positive cash flow with the average variable rate paid on the underlying tax-exempt bonds at 0.04%, or 0.42% lower than the average 0.46% LIBOR-based rate received for the swap.

Remarketing risk. The City faces a risk that the remarketing agent will not be able to sell the variable rate demand bonds at a competitive rate each week. There is no remarketing risk associated with the SIFMA index notes until the end of the respective maturities in 2015 and 2017. Rates may vary considerably as investors shift in and out of the tax-exempt variable rate sector.

Termination risk. The City may terminate for any reason. A counterparty may terminate a swap if the City fails to perform under the terms of the contract. The City's on-going payment obligations under the swap (and to a limited extent, its termination payment obligations) are insured, and counterparties cannot terminate so long as the insurer does not fail to perform. If a swap is terminated, the associated variable-rate bonds would no longer carry synthetic fixed interest rates. Also, if the swap has a negative fair value at termination, the City would be liable to the counterparty for a payment equal to the swap's fair value.

## **B. Combined Utility System Forward Rate Lock/Synthetic Fixed Rate Swap**

On November 1, 2005 the City priced a floating to fixed interest rate exchange agreement swap with Royal Bank of Canada ("RBC") on a forward basis. The City pre-qualified eight firms to submit competitive bids, and RBC submitted the lowest bid of 3.761%.

Objective. The City entered the swap agreement to hedge against the potential of rising interest rates and to achieve a lower fixed rate than the market rate for traditional fixed rate debt. This swap was previously assigned to the 2008A variable rate demand bonds and the 2010B SIFMA Indexed Notes. The swap is currently associated with the 2012C SIFMA Indexed Notes, which refunded the 2010 SIFMA Indexed Notes. The addition of the SIFMA-Indexed Notes diversifies the System's variable rate debt portfolio. Rates on the notes are calculated at SIFMA +60 bps, and the notes expire in 2016.

Terms. The notional amount of the swap is \$249.1 million with the underlying bonds being the Series 2012C Notes. The swap agreement contains scheduled reductions to the outstanding notional amount during the years 2028 to 2034.

Under terms of the swap, the City pays a fixed rate of 3.761% and receives a floating rate equal to 70% of One-Month US Dollar LIBOR. The agreement became effective December 3, 2007 with a termination date of May 15, 2034.

Receipts and Payments. For the year ended June 30, 2015, the City earned \$288,850 swap revenue for its 2012C swap and paid \$113,141 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 4.29%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$64.1 million on June 30, 2015. This value was calculated using the zero-coupon method.

Credit risk. The City's swap policy generally requires that swap counterparties be rated double-A or better by at least one nationally recognized rating agency. As of this date, RBC met this requirement with ratings of Aa3/AA-/AA. Also, under the agreement, if RBC's credit rating falls below double-A, collateral may be requested in varying amounts depending on the credit rating and swap fair value. No collateral has been required to date.

Basis risk. The City will be exposed to basis risk on the swap because the variable payment received is based on a taxable index other than the tax-exempt SIFMA based rate paid by the City on the bonds. In the future, if tax-exempt rates move to convergence with the taxable LIBOR index (because of reductions in tax rates, for example), the expected cost savings may not be realized, resulting in a higher synthetic rate. For the year ended June 30, 2015, the average variable rate paid on the underlying tax-exempt bonds, excluding the fixed credit spread component, was 0.04%, 0.07% lower than the average 0.11% LIBOR-based rate received for the swap.

Termination risk. The City may terminate for any reason. RBC may terminate a swap if the City fails to perform under the terms of the contract. The City's on-going payment obligations under the swap (and to a limited extent, its termination payment obligations) are insured, and RBC cannot terminate so long as the insurer does not fail to perform. If a swap is terminated, the associated variable-rate bonds would no longer carry synthetic fixed interest rates. Also, if the swap has a negative fair value at termination, the City would be liable to the counterparty for a payment equal to the swap's fair value.



# CITY OF HOUSTON

Finance Department

**Annise D. Parker**

Mayor

Finance Department  
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**To:** Mayor Annise D. Parker  
City Council Members

**Date:** July 31, 2015

**Subject:** 12+0 Financial Report

Attached is the 12+0 Financial Report for the period ending June 30, 2015. Fiscal Year 2015 projections are based on twelve months of actual results which will not be finalized until the publication of FY2015 Comprehensive Annual Financial Report.

## **General Fund**

We are currently projecting ending fund balance of \$252 million, which is \$9.2 million higher than last month and 12.7% of expenditures less debt service.

The projection for Revenues and Other Sources decreased by \$8.1 million from last month due to the following forecast changes:

- Property Tax increased by \$1.6 million due to higher collection rate,
- Industrial Assessment increased by \$462,000 due to higher than anticipated collections,
- Sales Tax decreased by \$13.4 million due to lower than anticipated sales tax receipts. The sales tax receipt for May were \$199,000 (0.4%) higher than the same period last year, and \$4.4 million (8%) lower than the budget,
- Licenses and Permits increased by \$848,000 mainly due to higher transportation network company permits as well as dumpster permits,
- Charges for Services increased by \$3.1 million mainly due to Ambulance Fees, Passport Services, and Platting Fees being higher than anticipated,
- Indirect Interfund Services increased by \$305,000 due to increase in indirect cost recovery from grants,
- Municipal Courts Fines and Forfeits decreased by \$1.5 million due to lower ticket issuance,
- Sale of Capital Assets increased by \$335,000 mainly due to an increase in street and easement sales.

The projection for Expenditures and Other Uses decreased by \$17.2 million from last month's projection due to personnel, supplies and services savings in various department of \$12.4 million as well as year-end health benefits adjustment of \$4.8 million.

### **Enterprise, Special Revenue and Other Funds**

We are projecting no change in Enterprise Funds, Special Revenue Funds and all other funds from the 11+1 Report, with the exception of the following:

#### **Convention and Entertainment**

Operating Revenues increased by \$821,000 due to higher parking revenues.

#### **Aviation**

Operating Revenues increased by \$13.5 million due to higher signatory landing, terminal space rental, and garage parking revenue. Operating Expenses decreased by \$2.6 million mainly due to delays in consulting services. Non-Operating Revenues increased by \$880,000 mainly due to reimbursement from Greater Houston Convention and Visitor's Bureau. As a result, Operating Transfers increased by \$17 million.

#### **Storm Water Fund**

Expenditures decreased by \$5.1 million primarily due to vacancy savings. As a result, Operating Transfer-In decreased by \$5.2 million.

#### **Combined Utility System**

Operating Revenues decreased by \$20.1 million mainly due to heavy rainfall in fourth quarter. Operating Expenditures decreased by \$8.2 million mainly due to delays in filling vacant positions and lower than anticipated project costs. Non-Operating Revenues increased by \$1.6 million to reflect land sales. Operating Transfers decreased by \$29.7 million due to lower variable debt service costs, a lower transfer to the Storm Water Fund, and a delay in vehicle and equipment purchases.

#### **Health Benefits**

Revenues decreased by \$9.1 million to reflect refunds of health benefits contributions to various funds as a result of lower claims. This is in compliance with Governmental Accounting Standards Board (GASB) guidance. Expenditures decreased by \$8.7 million due to lower medical claims than anticipated.



### **Property and Casualty Fund**

Revenues and Expenditures decreased by \$4.5 million primarily due to lower claims than anticipated.

### **Asset Forfeiture Fund**

Revenues decreased by \$403,000 due to lower confiscations. Expenditures decreased by \$1.3 million due to decrease in overtime, supplies, and delays in equipment purchases.

### **Auto Dealers Fund**

Revenues decreased by \$373,000 due to lower than anticipated sale of impound vehicles and auto dealers licenses. Expenditures decreased by \$863,000 mainly due to delays in vehicle purchases.

### **BARC Special Revenue Fund**

Expenditures decreased by \$2 million to reflect saving in personnel, supplies, services and delays in equipment purchases.

### **Bayou Greenway 2020 Fund**

Expenditures decreased by \$340,000 due to delays in White Oak Bayou projects.

### **Building Inspection Fund**

Revenues increased by \$3 million due to higher permit activities than anticipated. Expenditures decreased by \$6.4 million due to delays in filling vacant positions, services saving, and delays in capital equipment purchases.

### **Essential Public Health Services Fund**

Expenditures decreased by \$1.1 million due to delays in implementing various Texas 1115 Medicare waiver projects.

### **Forensic Transition Special Fund**

Revenues and Expenditures decreased by \$519,000 due to saving in personnel, supplies, and services.

### **Health Special Revenue Fund**

Expenditures decreased by \$547,000 due to grant reimbursement and savings in supplies and services.

### **Houston Emergency Center Fund**

Revenues decreased by \$704,000 due to lower than anticipated reimbursement for service provided to Houston Airport System and Greater of Houston 911 staff. Expenditures decreased by \$1.5 million mainly due to delays in filling vacant positions.

### **Parking Management Fund**

Revenues increased by \$878,000 due to higher parking fees and violations than anticipated. Expenditures decreased by \$716,000 to reflect saving in personnel, supplies, services, and delays in vehicle purchases.

### **Park Golf Special Fund**

Revenues decreased by \$378,000 mainly due to golf and property rental revenue being lower than anticipated. Expenditures decreased by \$296,000 to reflect savings in personnel.

### **Parks Special Revenue Fund**

Revenues increased by \$283,000 mainly in due to higher building space rentals fees.

### **Police Special Services**

Expenditures decreased by \$298,000 due to saving in personnel, supplies, services, and delays in vehicle purchases.

### **Recycling Expansion Program Fund**

Revenues decreased by \$732,000 mainly due to lower than anticipated recycling revenues and sales of recyclable materials. Expenditures decreased by \$568,000 due to saving in supplies and services.

### **Special Waste Fund**

Expenditures decreased by \$323,000 to reflect personal and services savings.

### **2015 Flood Disaster Event Update**

Included in this report is the financial update pertaining to the 2015 Flood Disaster Event (Fund 5303). As of June 30, 2015, total funding of \$19 million (\$17 million from Budget Stabilization Fund and \$2 million from General Fund) has been transferred to 2015 Flood Disaster Fund. To date, the City has incurred recovery costs of \$367,039.

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Kelly Dowe". The signature is fluid and extends to the right.

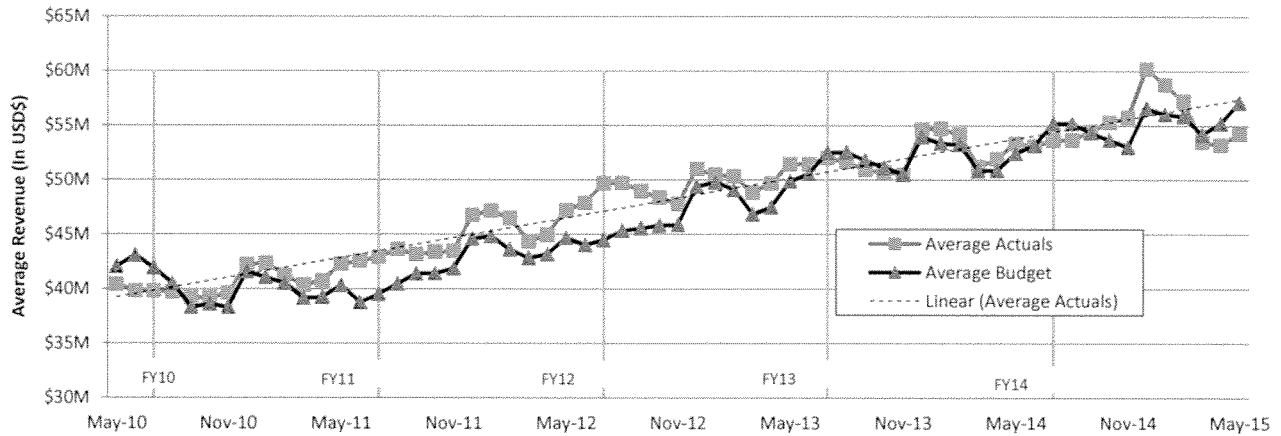
Kelly Dowe  
Director



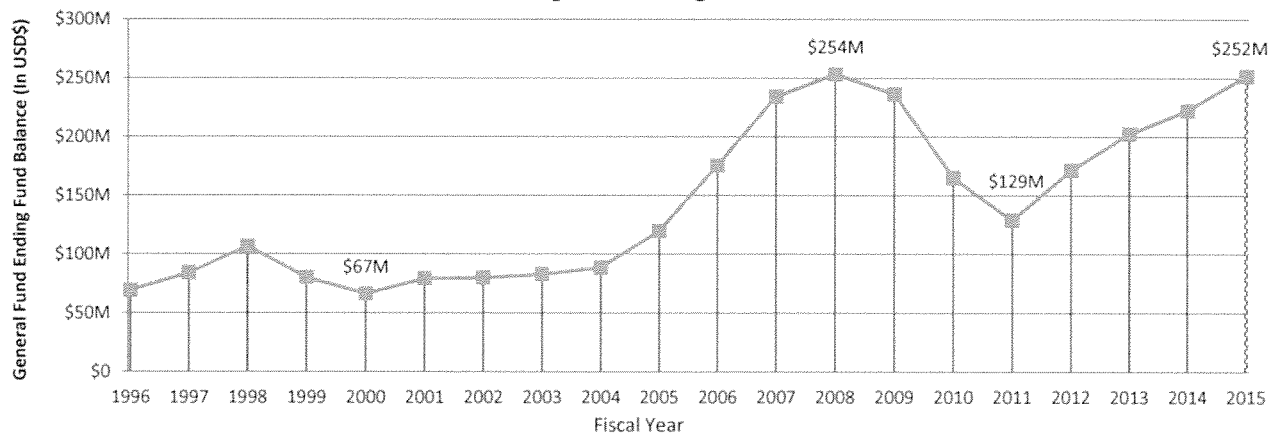
## General Fund (Fund 1000)

# Sales Tax Growth and Comparative Fund Balance

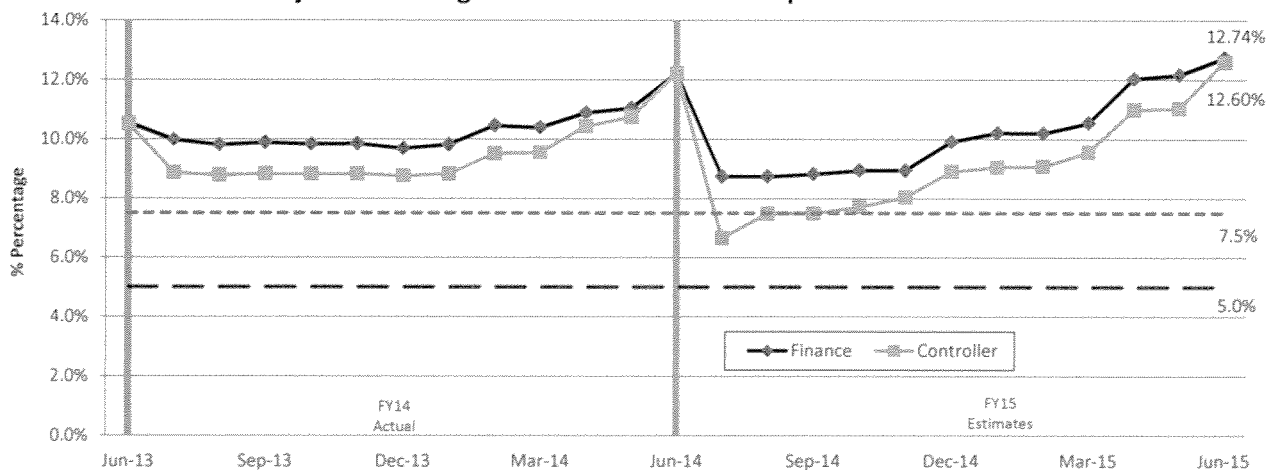
### Sales Tax - Three-month Rolling Average



### Historical Unassigned Ending Fund Balance



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



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



# General Fund (Fund 1000)

For the period ended June 30, 2015  
(amounts expressed in thousands)

Actual YTD  
 Current Budget

FY2015								
	FY2014 Actual	Current Budget	Controller's Projection	Finance Projection	Actual YTD	Controller - Finance Variance	Finance	Controller
<b>Revenues</b>								
General Property Taxes	976,240	1,067,338	1,075,112	1,075,166	1,076,602	(54)		
Industrial Assessments	16,534	15,000	16,138	16,462	15,432	(324)		
Sales Tax	629,441	666,968	663,000	663,242	674,450	(242)		
Other Taxes	14,056	14,168	15,992	15,992	11,751	-		
Electric Franchise	101,054	100,670	100,670	100,565	100,210	105		
Telephone Franchise	43,913	42,225	42,704	42,704	42,704	-		
Gas Franchise	16,493	14,538	14,538	14,538	14,538	-		
Other Franchise	28,529	27,665	30,419	30,360	30,419	59		
Licenses and Permits	35,757	34,504	37,713	38,001	37,713	(288)		
Intergovernmental	20,897	21,619	24,896	24,896	23,202	-		
Charges for Services	56,059	53,070	62,112	61,981	62,112	131		
Direct Interfund Services	43,257	48,453	48,792	48,792	47,328	-		
Indirect Interfund Services	18,558	23,725	23,725	23,725	23,725	-		
Municipal Courts Fines and Forfeits	30,493	31,308	25,184	25,686	24,634	(502)		
Other Fines and Forfeits	4,683	4,673	4,602	4,592	4,570	10		
Interest	2,407	2,401	3,039	3,200	3,039	(161)		
Miscellaneous/Other	15,432	9,170	13,317	14,836	13,214	(1,519)		
<b>Total Revenues</b>	<b>2,053,803</b>	<b>2,177,495</b>	<b>2,201,953</b>	<b>2,204,738</b>	<b>2,205,643</b>	<b>(2,785)</b>		
<b>Expenditures</b>								
Administration & Regulatory Affairs	25,069	30,104	28,879	28,879	28,500	-		
City Council	6,208	11,958	11,958	11,958	9,951	-		
City Secretary	755	893	816	816	809	-		
Controller	8,134	8,590	8,509	8,509	8,014	-		
Finance	16,388	19,804	19,039	19,039	17,989	-		
Fire	452,316	505,365	501,370	501,370	496,754	-		
General Services	49,874	41,610	42,003	42,003	40,211	-		
Health and Human Services	52,985	60,132	59,741	59,741	58,741	-		
Housing and Community Development	1,285	663	640	640	586	-		
Houston Emergency Center	12,171	12,518	12,518	12,518	12,386	-		
Human Resources	3,300	3,590	3,289	3,289	3,288	-		
Information Technology	23,696	24,565	22,659	22,659	21,985	-		
Legal	14,931	16,318	15,111	15,111	14,975	-		
Library	37,906	39,834	38,874	38,874	38,884	-		
Mayor's Office	7,073	8,069	7,703	7,703	7,629	-		
Municipal Courts	24,617	27,929	27,310	27,310	26,720	-		
Neighborhoods	11,154	12,221	11,929	11,929	11,261	-		
Office of Business Opportunity	2,550	2,895	2,759	2,759	2,743	-		
Parks and Recreation	65,876	70,506	68,748	68,748	67,685	-		
Planning and Development	7,505	8,462	7,802	7,802	7,518	-		
Police	723,066	748,020	743,038	743,038	740,711	-		
Public Works and Engineering	33,891	34,247	33,339	33,339	32,682	-		
Solid Waste Management	73,556	75,042	74,377	74,377	70,600	-		
<b>Total Departmental Expenditures</b>	<b>1,654,306</b>	<b>1,763,335</b>	<b>1,742,411</b>	<b>1,742,411</b>	<b>1,720,623</b>	<b>-</b>		
General Government	167,281	230,758	234,833	234,833	199,178	-		
<b>Total Expenditures Other Than Debt</b>	<b>1,821,587</b>	<b>1,994,094</b>	<b>1,977,244</b>	<b>1,977,244</b>	<b>1,919,801</b>	<b>-</b>		
Debt Service Transfer	243,813	264,500	264,500	264,500	264,500	-		
<b>Total Expenditures and Other Uses</b>	<b>2,065,400</b>	<b>2,258,594</b>	<b>2,241,744</b>	<b>2,241,744</b>	<b>2,184,301</b>	<b>-</b>		
<b>Net Current Activity</b>	<b>(11,597)</b>	<b>(81,099)</b>	<b>(39,791)</b>	<b>(37,006)</b>	<b>21,342</b>	<b>(2,785)</b>		
<b>Other Financing Sources (Uses)</b>								
Proceeds from Notes	-	-	-	-	(11,000)	-		
Transfers from Other Funds	26,639	30,139	30,673	30,673	28,089	0		
Sale of Capital Assets	1,017	2,500	35,652	35,652	47,041	0		
<b>Total Other Financing Sources (Uses)</b>	<b>27,656</b>	<b>32,639</b>	<b>66,325</b>	<b>66,325</b>	<b>64,130</b>	<b>0</b>		
<b>Fund Balances</b>								
Fund Balance - Beginning of Year	202,839	222,621	222,621	222,621	222,621	-		
Changes to Designated Fund Balance*	2,720	-	-	-	-	-		
Budgeted Increase/(Decrease) in Fund Balance	16,059	(48,460)	(48,460)	(48,460)	85,472	-		
Change in Inventory/Prepaid Items/Imprest Cash	1,003	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	74,994	77,779	-	(2,785)		
<b>Fund Balance, End of Year***</b>	<b>222,621</b>	<b>174,161</b>	<b>249,155</b>	<b>251,940</b>	<b>308,093</b>	<b>(2,785)</b>		

\*The total designation for the Rainy Day Fund is currently \$3M. The \$17M is 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.

\*\*\*The City desires to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service which is \$148,293 based on current projections. Ordinance 2003-474 requires a 5% fund balance of expenditures less Debt Service. The City will be \$100,863 above 7.5% based on the Controller's Projections for FY2015.

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

City of Houston  
Monthly Financial Report  
2015 Flood Disaster Event - FEMA DR 4223  
June 30, 2015

	TOTALS FOR PROJECT - ALL FUNDS		
	Disaster Summary Outline (DSO) Projected Damage	As of June 30, 2015	Inception of Project to June 30, 2015
<b>REVENUES - Governmental</b>			
Recoveries and Refund			
FEMA/Insurance Reimbursements	\$	-	\$ -
Unreimbursed FEMA Obligations	\$	-	\$ -
Insurance Advance	\$	-	\$ -
0.5% Indirect Mgmt Fee	\$	-	\$ -
Interest Earned	\$	-	\$ -
SubTotal Revenues - Governmental	\$	-	\$ -
<b>REVENUES - CUS</b>			
Recoveries and Refund			
FEMA/Insurance Reimbursements	\$	-	\$ -
Unreimbursed FEMA Obligations	\$	-	\$ -
Insurance Advance	\$	-	\$ -
0.5% Indirect Mgmt Fee	\$	-	\$ -
Interest Earned	\$	-	\$ -
SubTotal Revenues - CUS	\$	-	\$ -
<b>Total Revenues</b>	\$	-	\$ -
<b>EXPENDITURES - Governmental</b>			
Personnel	\$ 4,200,000	\$ 168,284	\$ 168,284
Materials & Supplies		\$ 5,193	\$ 5,193
Contracts	\$ 9,000,000		\$ -
Equipment	\$ 3,100,000		\$ -
Other			\$ -
SubTotal Expenditures - Governmental	\$ 16,300,000	\$ 173,476	\$ 173,476
<b>EXPENDITURES - CUS</b>			
Personnel	\$ 1,200,000	\$ 84,227	\$ 84,227
Materials & Supplies	\$ 1,000,000	\$ 109,335	\$ 109,335
Contracts	\$ 22,000,000		\$ -
Equipment	\$ 800,000		\$ -
Other			\$ -
SubTotal Expenditures - CUS	\$ 25,000,000	\$ 193,562	\$ 193,562
<b>Total Expenditures</b>	\$ 41,300,000	\$ 367,039	\$ 367,039
<b>NET CURRENT ACTIVITY</b>		\$ (367,039)	\$ (367,039)
<b>OTHER FINANCIAL ACTIVITY</b>			
Transfers IN / (OUT)			
General Fund	\$	2,000,000	\$ 2,000,000
Budget Stabilization Fund	\$	17,000,000	\$ 17,000,000
<b>Total Other Financial Activity</b>	\$	19,000,000	\$ 19,000,000
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other uses</b>	\$	18,632,961	\$ 18,632,961

**Key Facts:**

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

Aviation Operating Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2015					
	FY2014 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Landing Area	\$ 88,342	\$ 96,698	\$ 92,041	\$ 97,581	\$ 97,198	\$ 97,198
Bldg and Ground Area	186,505	203,106	194,874	201,287	201,288	201,288
Parking and Concession	172,701	169,612	180,164	181,744	181,744	181,744
Other	4,559	4,019	4,597	4,934	4,934	4,934
Total Operating Revenues	<u>452,107</u>	<u>473,435</u>	<u>471,676</u>	<u>485,546</u>	<u>485,164</u>	<u>485,164</u>
<b>Operating Expenses</b>						
Personnel	108,520	114,927	114,643	101,458	102,700	102,700
Supplies	8,822	9,457	9,476	7,835	8,089	8,089
Services	149,957	171,892	178,152	153,668	162,715	162,715
Non-Capital Outlay	1,338	2,087	2,255	1,352	1,352	1,352
Total Operating Expenses	<u>268,637</u>	<u>298,364</u>	<u>304,526</u>	<u>264,313</u>	<u>274,856</u>	<u>274,856</u>
Operating Income (Loss)	<u>183,470</u>	<u>175,071</u>	<u>167,150</u>	<u>221,233</u>	<u>210,308</u>	<u>210,308</u>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	5,498	5,269	5,969	6,014	6,014	6,014
Other	3,219	3,990	6,989	7,998	7,998	7,998
Total Non-Operating Rev (Exp)	<u>8,717</u>	<u>9,259</u>	<u>12,958</u>	<u>14,012</u>	<u>14,012</u>	<u>14,012</u>
Income (Loss) Before Operating Transfers	<u>192,187</u>	<u>184,330</u>	<u>180,108</u>	<u>235,245</u>	<u>224,320</u>	<u>224,320</u>
<b>Operating Transfers</b>						
Interfund Transfer - Oper Reserve	3,236	2,000	2,000	1,121	3,027	3,027
Debt Service Principal	46,516	54,219	54,219	54,191	54,219	54,219
Debt Service Interest	51,567	55,819	55,819	54,775	56,665	56,665
Renewal and Replacement	0	0	0	2,550	2,550	2,550
Capital Improvement	92,747	72,292	68,070	8,049	107,859	107,859
Total Operating Transfers	<u>194,066</u>	<u>184,330</u>	<u>180,108</u>	<u>120,686</u>	<u>224,320</u>	<u>224,320</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>(1,879)</u>	\$ <u>0</u>	\$ <u>0</u>	<u>114,559</u>	\$ <u>0</u>	\$ <u>0</u>

**About the Fund:**

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

Convention and Entertainment Facilities Operating Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

		FY2015				
	FY2014 Actual	Adopted Budget	Current Budget	YTD	Controllers Projection	Finance Projection
<b>Operating Revenues</b>						
Facility Rentals	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380
Parking	9,744	8,904	8,904	10,273	10,273	10,273
Contract Cleaning	0	0	0	0	0	0
Total Operating Revenues	<u>11,124</u>	<u>10,284</u>	<u>10,284</u>	<u>11,653</u>	<u>11,653</u>	<u>11,653</u>
<b>Operating Expenses</b>						
Personnel	603	204	204	174	174	174
Supplies	0	0	0	0	0	0
Services	596	163	163	67	108	108
Total Operating Expenses	<u>1,199</u>	<u>367</u>	<u>367</u>	<u>241</u>	<u>282</u>	<u>282</u>
Operating Income (Loss)	<u>9,925</u>	<u>9,917</u>	<u>9,917</u>	<u>11,412</u>	<u>11,371</u>	<u>11,371</u>
<b>Non-Operating Revenues (Expenses)</b>						
Hotel Occupancy Tax						
Current	88,416	89,750	89,750	92,286	92,286	92,286
Delinquent	1,703	1,300	1,300	1,425	1,425	1,425
Net Hotel Occupancy Tax	<u>90,119</u>	<u>91,050</u>	<u>91,050</u>	<u>93,711</u>	<u>93,711</u>	<u>93,711</u>
Interest Income	8,398	240	240	294	294	294
Capital Outlay	0	0	0	0	0	0
Other Interest	(333)	(1,060)	(1,060)	(651)	(651)	(651)
Other	292	292	292	1,530	1,530	1,530
Total Non-Operating Rev (Exp)	<u>98,476</u>	<u>90,522</u>	<u>90,522</u>	<u>94,884</u>	<u>94,884</u>	<u>94,884</u>
Income (Loss) Before Operating Transfers	<u>108,401</u>	<u>100,439</u>	<u>100,439</u>	<u>106,296</u>	<u>106,255</u>	<u>106,255</u>
<b>Operating Transfers</b>						
Transfers for Interest	4,386	5,775	6,921	4,713	4,713	4,713
Transfers for Principal	17,719	16,031	16,031	16,031	16,096	16,096
Transfer to Component Unit	71,991	76,925	76,925	75,600	79,562	79,562
Transfers to General Fund	1,380	1,380	1,380	1,380	1,380	1,380
Transfers to Debt Service	0	0	0	0	0	0
Total Operating Transfers	<u>95,476</u>	<u>100,111</u>	<u>101,257</u>	<u>97,724</u>	<u>101,751</u>	<u>101,751</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ 12,925</u>	<u>\$ 328</u>	<u>\$ (818)</u>	<u>\$ 8,572</u>	<u>\$ 4,504</u>	<u>\$ 4,504</u>

**About the Fund:**

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



Combined Utility System Fund  
For the period ending June 30, 2015  
(amounts expressed in thousands)

		FY2015				
	FY2014 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Water Sales	\$ 499,912	\$ 510,712	\$ 510,712	\$ 486,806	\$ 486,806	\$ 486,806
Sewer Sales	441,300	449,414	449,414	434,121	434,121	434,121
Penalties	9,456	16,000	16,000	8,579	8,579	8,579
Other	10,650	10,310	10,310	10,501	10,501	10,501
Total Operating Revenues	<u>961,318</u>	<u>986,436</u>	<u>986,436</u>	<u>940,007</u>	<u>940,007</u>	<u>940,007</u>
<b>Operating Expenses</b>						
Personnel	157,463	176,418	169,084	163,532	163,540	163,540
Supplies	40,200	45,653	46,668	43,045	44,725	44,725
Electricity and Gas	47,224	51,123	51,123	50,283	50,788	50,788
Contracts & Other Payments	137,687	153,301	159,551	130,667	142,394	142,394
Non-Capital Equipment	2,562	4,371	4,577	3,075	3,259	3,259
Total Operating Expenses	<u>385,136</u>	<u>430,866</u>	<u>431,003</u>	<u>390,602</u>	<u>404,706</u>	<u>404,706</u>
Operating Income (Loss)	<u>576,182</u>	<u>555,570</u>	<u>555,433</u>	<u>549,405</u>	<u>535,301</u>	<u>535,301</u>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	4,956	5,519	5,519	5,200	5,200	5,200
Sale of Property, Mains and Scrap	2,713	400	400	3,321	3,321	3,321
Other	6,449	14,441	14,441	14,106	14,815	14,815
Impact Fees	27,238	21,000	21,000	33,908	33,908	33,908
CWA & TRA Contracts (P & I)	(18,875)	(18,064)	(18,064)	(18,064)	(18,064)	(18,064)
Total Non-Operating Rev (Exp)	<u>22,481</u>	<u>23,296</u>	<u>23,296</u>	<u>38,471</u>	<u>39,180</u>	<u>39,180</u>
Income (Loss) Before Operating Transfers	<u>598,663</u>	<u>578,866</u>	<u>578,729</u>	<u>587,876</u>	<u>574,481</u>	<u>574,481</u>
<b>Operating Transfers</b>						
Debt Service Transfer	395,911	428,210	428,210	405,448	405,448	405,448
Interfund Transfer	784	0	0	0	0	0
Transfer to PIB - Water & Sewer	13,094	12,039	12,039	12,039	12,039	12,039
Transfer to Capital Project Fund	110,000	65,000	65,000	65,000	65,000	65,000
Pension Liability Interest	4,705	4,732	4,732	3,479	4,732	4,732
Equipment Acquisition	17,046	25,593	25,456	12,841	12,961	12,961
Transfer to Stormwater	27,564	42,002	42,002	35,187	36,827	36,827
Total Operating Transfers	<u>569,104</u>	<u>577,576</u>	<u>577,439</u>	<u>533,994</u>	<u>537,007</u>	<u>537,007</u>
Net Current Activity						
Operating Fund Only	<u>\$ 29,559</u>	<u>\$ 1,290</u>	<u>\$ 1,290</u>	<u>\$ 53,882</u>	<u>\$ 37,474</u>	<u>\$ 37,474</u>

**About the Fund:**

The Combined Utility System Fund, which includes Fund 8300, Fund 8301, and Fund 8305, is an enterprise fund which accounts for operation of the City's water and wastewater facilities. The fund provides for the operation of the City's treated and untreated water, as well as, receives and process wastewater generated in a service area that includes the City, certain municipalities and unincorporated communities in the Houston metropolitan area. Some of the City's largest customers are other cities and water authorities which supply water to their own customers.

Dedicated Drainage & Street Renewal Fund  
For the period ending June 30, 2015  
(amounts expressed in thousands)

	FY2014 Actual	Adopted Budget	Current Budget	FY2015 YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Drainage Charge Revenue <sup>(1)</sup>	\$ 106,663	\$ 105,927	\$ 105,927	\$ 113,296	\$ 104,928	\$ 104,928
Interfund Drainage Fee	6,875	6,878	6,878	6,859	6,859	6,859
Charges for Services	603	1,307	1,307	397	542	542
Licenses & Permits	1,780	1,143	1,143	2,443	2,483	2,483
Street Milling and Sales Earnings	800	950	950	1,163	1,226	1,226
Metro Intergovernmental Revenue	56,103	57,082	57,082	46,630	57,082	57,082
Operating Recoveries & Refunds	38	250	250	0	50	50
Miscellaneous/Other	61	93	93	(697)	85	85
Total Revenues	<u>172,923</u>	<u>173,630</u>	<u>173,630</u>	<u>170,091</u>	<u>173,255</u>	<u>173,255</u>
<b>Expenditures</b>						
Personnel	30,539	35,274	33,948	32,669	32,802	32,802
Supplies	10,250	14,283	13,087	11,654	12,749	12,749
Other Services	15,597	21,313	32,525	25,758	35,779	35,779
Capital Outlay	3,226	5,201	5,511	2,694	2,695	2,695
Total Expenditures	<u>59,612</u>	<u>76,071</u>	<u>85,071</u>	<u>72,775</u>	<u>84,025</u>	<u>84,025</u>
Net Current Activity	113,311	97,559	88,559	97,316	89,230	89,230
<b>Other Financing Sources (Uses)</b>						
Interest Income	589	500	500	455	500	500
Transfer In - General Fund <sup>(2)</sup>	22,110	32,500	32,500	40,931	40,931	40,931
Transfer Out - Commercial Paper Agent Fees	(762)	(800)	(800)	(760)	(900)	(900)
Transfer Out - Capital Projects	(126,542)	(131,000)	(153,347)	(132,958)	(152,468)	(152,468)
Transfer Out - Special Revenue	(23,897)	(14,012)	(14,012)	(14,012)	(14,012)	(14,012)
Total Other Financing Sources (Uses)	<u>(128,502)</u>	<u>(112,812)</u>	<u>(135,159)</u>	<u>(106,344)</u>	<u>(125,949)</u>	<u>(125,949)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)						
	(15,191)	(15,253)	(46,600)	(9,028)	(36,719)	(36,719)
Fund Balance, Beginning of Year	<u>84,569</u>	<u>69,378</u>	<u>69,378</u>	<u>69,378</u>	<u>69,378</u>	<u>69,378</u>
Fund Balance, End of Year	<u>\$ 69,378</u>	<u>\$ 54,125</u>	<u>\$ 22,778</u>	<u>\$ 60,350</u>	<u>\$ 32,659</u>	<u>\$ 32,659</u>

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:

	FY2015		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund (\$0.118 of City's Ad Valorem Tax Levy)	\$ 192,158	\$ 199,501	\$ 199,501
Less Street & Drainage Debt Service (General Fund)	<u>(159,658)</u>	<u>(158,570)</u>	<u>(158,570)</u>
Captured Revenues <sup>(2)</sup> (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>32,500</u>	<u>40,931</u>	<u>40,931</u>
Note: Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of June 30, 2015) is \$3.200 billion. The portion of the debt associated with drainage and street improvements is estimated at \$1.36 billion.			

The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.

Storm Water Fund  
For the period ending June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Other Interfund Services	\$ 0	\$ 88	\$ 88	\$ 0	\$ 75	\$ 75
Miscellaneous	113	30	30	41	44	44
Total Revenues	113	118	118	41	119	119
<b>Expenditures</b>						
Personnel	20,141	21,786	21,420	19,170	19,192	19,192
Supplies	2,180	2,506	2,506	1,841	1,972	1,972
Other Services	15,815	12,799	13,165	10,728	12,433	12,433
Capital Outlay	2,711	3,606	3,606	2,698	2,702	2,702
Total Expenditures	40,847	40,697	40,697	34,437	36,299	36,299
Net Current Activity	(40,734)	(40,579)	(40,579)	(34,396)	(36,180)	(36,180)
<b>Other Financing Sources (Uses)</b>						
Interest Income	69	60	60	36	50	50
Transfers In - CUS	27,564	42,002	42,002	35,187	36,827	36,827
Transfers In - DD&SRF	23,897	14,012	14,012	14,012	14,012	14,012
Transfer Out - Pension Liability Interest	(685)	(688)	(688)	(688)	(688)	(688)
Discretionary Debt - Drainage	(13,109)	(14,807)	(14,807)	(14,147)	(14,147)	(14,147)
Total Other Financing Sources (Uses)	37,736	40,579	40,579	34,400	36,054	36,054
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(2,998)	0	0	4	(126)	(126)
Fund Balance, Beginning of Year	5,124 *	2,126	2,126	2,126	2,126	2,126
Fund Balance, End of Year	\$ 2,126	\$ 2,126	\$ 2,126	\$ 2,130	\$ 2,000	\$ 2,000

\* Fund Balance includes \$124 in Prepaids.

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

Health Benefits Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014 Actual	Adopted Budget	Current Budget	FY2015 YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
City Medical Plans	\$ 314,151	\$ 321,757	\$ 321,757	\$ 323,942	\$ 305,771	\$ 305,771
City Dental Plans	9,874	10,278	10,278	10,276	10,276	10,276
City Life Insurance Plans	5,488	5,808	5,808	5,705	5,705	5,705
Vision	2,346	2,363	2,363	2,652	2,652	2,652
Health Flexible Spending Account	2,914	2,950	2,950	3,341	3,341	3,341
Dependent Care Reimbursement	301	265	265	316	316	316
<b>Operating Revenues</b>	<u>335,074</u>	<u>343,421</u>	<u>343,421</u>	<u>346,231</u>	<u>328,060</u>	<u>328,060</u>
<b>Operating Expenses</b>						
Medicare Advantage	20,757	24,366	24,058	23,320	23,320	23,320
City Medical Plan Claims - Cigna	270,981	290,606	290,608	274,770	274,770	274,770
City Dental Plan Claims	9,874	10,278	10,278	10,276	10,276	10,276
Vision	2,346	2,363	2,363	2,652	2,652	2,652
City Life Insurance Plans	5,488	5,808	5,808	5,705	5,705	5,705
Administrative Costs	6,330	7,163	7,469	6,397	6,397	6,397
Health Flexible Spending Account	2,914	2,950	2,950	3,341	3,341	3,341
Dependent Care	301	265	265	289	316	316
<b>Operating Expenses</b>	<u>318,991</u>	<u>343,799</u>	<u>343,799</u>	<u>326,750</u>	<u>326,777</u>	<u>326,777</u>
Operating Income (Loss)	16,083	(378)	(378)	19,481	1,284	1,284
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	378	405	405	511	511	511
Prior Year Expense Recovery	147	0	0	22	22	22
Miscellaneous Revenue	4,135	0	0	396	396	396
Performance Guarantees	0	0	0	0	0	0
Medicare Part D - Subsidy	30	0	0	0	0	0
Medicare Part D - Distribution				(30)	(30)	(30)
<b>Non-Operating Revenues (Expenses)</b>	<u>4,690</u>	<u>405</u>	<u>405</u>	<u>899</u>	<u>899</u>	<u>899</u>
Net Income (Loss)	20,773	27	27	20,380	2,183	2,183
Net Assets, Beginning of Year	9,316	30,089	30,089	30,089	30,089	30,089
Net Assets, End of Year	<u>\$ 30,089</u>	<u>\$ 30,116</u>	<u>\$ 30,116</u>	<u>\$ 50,469</u>	<u>\$ 32,272</u>	<u>\$ 32,272</u>

**About the Fund:**

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

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

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

Long-Term Disability Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Contributions	\$ 1,257	\$ 1,270	\$ 1,270	\$ 1,278	\$ 1,278	\$ 1,278
GASB 10 Operating Transfer	0	0	0	0	0	0
<b>Operating Revenues</b>	<u>1,257</u>	<u>1,270</u>	<u>1,270</u>	<u>1,278</u>	<u>1,278</u>	<u>1,278</u>
<b>Operating Expenses</b>						
Management Consulting Services	22	70	70	0	22	22
Claims Payment Services	110	165	165	103	165	165
Employee Medical Claims	174	1,316	1,316	1,208	1,316	1,316
Maintenance and Operating	0	0	0	0	0	0
Interfund Transfer	0	0	0	0	0	0
<b>Operating Expenses</b>	<u>306</u>	<u>1,551</u>	<u>1,551</u>	<u>1,311</u>	<u>1,503</u>	<u>1,503</u>
Operating Income (Loss)	951	(281)	(281)	(33)	(225)	(225)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	63	62	62	66	66	66
Transfers to General Fund	0	0	0	0	0	0
Prior Year Expense Recovery	0	0	0	0	0	0
<b>Non-Operating Revenues (Expenses)</b>	<u>63</u>	<u>62</u>	<u>62</u>	<u>66</u>	<u>66</u>	<u>66</u>
Residual Equity Transfer	0	0	0	0	0	0
Net Income (Loss)	1,014	(219)	(219)	33	(159)	(159)
Net Assets, Beginning of Year	<u>444</u>	<u>1,458</u>	<u>1,458</u>	<u>1,458</u>	<u>1,458</u>	<u>1,458</u>
Net Assets, End of Year	<u>\$ 1,458</u>	<u>\$ 1,239</u>	<u>\$ 1,239</u>	<u>\$ 1,491</u>	<u>\$ 1,299</u>	<u>\$ 1,299</u>

**About the Fund:**

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

Property and Casualty Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2015					
	FY2014 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Interfund Legal Services	\$ 25,499	\$ 37,551	\$ 33,977	\$ 26,228	\$ 29,460	\$ 29,460
<b>Operating Revenues</b>	<u>25,499</u>	<u>37,551</u>	<u>33,977</u>	<u>26,228</u>	<u>29,460</u>	<u>29,460</u>
<b>Operating Expenses</b>						
Personnel	7,358	8,206	8,206	8,063	8,066	8,066
Supplies	122	156	156	69	73	73
Services:						
Insurance Fees/Adm.	11,865	14,284	10,735	10,369	10,270	10,270
Claims and Judgments	2,896	12,724	11,124	8,131	8,264	8,264
Other Services	3,237	2,181	3,756	2,576	2,787	2,787
Capital Outlay	27	0	0	0	0	0
<b>Operating Expenses</b>	<u>25,505</u>	<u>37,551</u>	<u>33,977</u>	<u>29,208</u>	<u>29,460</u>	<u>29,460</u>
Operating Income (Loss)	(6)	(0)	0	(2,980)	0	0
<b>Nonoperating Revenues (Expenses)</b>						
Interest Income	0	0	0	1	0	0
<b>Nonoperating Revenues (Expenses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
Net Income (Loss)	(6)	(0)	0	(2,979)	0	0
Net Assets, Beginning of Year	<u>77</u>	<u>71</u>	<u>71</u>	<u>71</u>	<u>71</u>	<u>71</u>
Net Assets, End of Year	<u>\$ 71</u>	<u>\$ 71</u>	<u>\$ 71</u>	<u>\$ (2,908)</u>	<u>\$ 71</u>	<u>\$ 71</u>

**About the Fund:**

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

Workers' Compensation Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Current Budget</u>	<u>YTD</u>	<u>Controller's Projection</u>	<u>Finance Projection</u>
<b>Operating Revenues</b>						
Contributions	\$ 23,805	\$ 26,170	\$ 22,421	\$ 22,394	\$ 22,420	\$ 22,420
<b>Operating Revenues</b>	<u>23,805</u>	<u>26,170</u>	<u>22,421</u>	<u>22,394</u>	<u>22,420</u>	<u>22,420</u>
<b>Operating Expenses</b>						
Personnel	2,543	3,343	2,991	3,038	3,038	3,038
Supplies	47	74	77	46	76	76
Current Year Claims	20,769	22,255	18,844	17,936	18,844	18,844
Services	488	495	506	403	470	470
Non-Capital Outlay	2	10	11	5	6	6
<b>Operating Expenses</b>	<u>23,849</u>	<u>26,177</u>	<u>22,429</u>	<u>21,428</u>	<u>22,434</u>	<u>22,434</u>
Operating Income (Loss)	(44)	(7)	(8)	966	(14)	(14)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	22	7	8	14	14	14
Other	22	0	0	0	0	0
<b>Non-Operating Revenues (Expenses)</b>	<u>44</u>	<u>7</u>	<u>8</u>	<u>14</u>	<u>14</u>	<u>14</u>
Net Income (Loss)	0	0	0	980	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 980</u>	<u>\$ 0</u>	<u>\$ 0</u>

**About the Fund:**

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

Asset Forfeiture Special Revenue Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Confiscations	\$ 8,829	\$ 7,750	\$ 7,750	\$ 6,654	\$ 6,654	\$ 6,654
Interest Income	46	49	49	53	53	53
Other		0	0	(54)	(54)	(54)
Total Revenues	<u>8,875</u>	<u>7,799</u>	<u>7,799</u>	<u>6,653</u>	<u>6,653</u>	<u>6,653</u>
<b>Expenditures</b>						
Personnel	2,871	3,200	3,200	2,570	2,611	2,611
Supplies	3,956	1,473	3,303	2,516	2,530	2,530
Other Services	1,462	1,847	2,241	1,036	1,180	1,180
Capital Purchases	275	0	385	370	370	370
Non-Capital Purchases	127	5,080	2,470	712	712	712
Total Expenditures	<u>8,691</u>	<u>11,600</u>	<u>11,600</u>	<u>7,204</u>	<u>7,403</u>	<u>7,403</u>
Net Current Activity	184	(3,801)	(3,802)	(551)	(750)	(750)
Fund Balance, Beginning of Year	<u>6,500</u>	<u>6,684</u>	<u>6,684</u>	<u>6,684</u>	<u>6,684</u>	<u>6,684</u>
Fund Balance, End of Year	<u>\$ 6,684</u>	<u>\$ 2,883</u>	<u>\$ 2,882</u>	<u>\$ 6,133</u>	<u>\$ 5,934</u>	<u>\$ 5,934</u>

Auto Dealers  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Auto Dealers Licenses	\$ 2,911	\$ 2,565	\$ 2,565	2,126	\$ 2,126	\$ 2,126
Vehicle Storage Notification	251	245	245	304	304	304
Vehicle Auction Fees	230	220	220	247	247	247
Interest Income	31	32	32	33	33	33
Other	3,635	4,001	4,001	3,980	3,980	3,980
Total Revenues	<u>7,058</u>	<u>7,063</u>	<u>7,063</u>	<u>6,690</u>	<u>6,690</u>	<u>6,690</u>
<b>Expenditures</b>						
Personnel	3,416	3,638	3,638	3,578	3,655	3,655
Supplies	190	496	629	421	421	421
Other Services	1,276	1,974	1,702	1,670	1,670	1,670
Capital Purchases	42	1,230	1,370	519	685	685
Total Expenditures	<u>4,924</u>	<u>7,338</u>	<u>7,338</u>	<u>6,188</u>	<u>6,431</u>	<u>6,431</u>
<b>Other Financing Sources (Uses)</b>						
Transfers Out	(1,533)	(1,500)	(1,500)	(1,419)	(1,544)	(1,544)
Total Other Financing Sources (Uses)	<u>(1,533)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,419)</u>	<u>(1,544)</u>	<u>(1,544)</u>
Net Current Activity	601	(1,775)	(1,775)	(918)	(1,284)	(1,284)
Fund Balance, Beginning of Year	<u>3,760</u>	<u>4,361</u>	<u>4,361</u>	<u>4,361</u>	<u>4,361</u>	<u>4,361</u>
Fund Balance, End of Year	<u>\$ 4,361</u>	<u>\$ 2,586</u>	<u>\$ 2,586</u>	<u>\$ 3,443</u>	<u>\$ 3,077</u>	<u>\$ 3,077</u>



BARC Special Revenue Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014 Actual	Adopted Budget	Current Budget	FY2015		
				YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Licenses & Fees	\$ 1,225	\$ 1,181	\$ 1,181	\$ 1,482	\$ 1,486	\$ 1,486
Interest	34	42	42	50	50	50
Animal Adoption	213	205	205	218	218	218
Contributions	272	90	90	193	193	193
Recoveries and Refund	0	0	0	1	1	1
Other Revenue	2	0	0	2	2	2
Total Revenues	<u>1,746</u>	<u>1,518</u>	<u>1,518</u>	<u>1,946</u>	<u>1,950</u>	<u>1,950</u>
<b>Expenditures</b>						
Personnel	5,663	7,773	7,573	6,513	6,513	6,513
Supplies	1,217	1,488	1,712	1,473	1,477	1,477
Other Services	1,478	2,605	2,614	1,943	2,156	2,156
Capital Outlay	70	300	236	7	7	7
Non-Capital Outlay	2	47	77	74	74	74
Total Expenditures	<u>8,430</u>	<u>12,213</u>	<u>12,213</u>	<u>10,010</u>	<u>10,227</u>	<u>10,227</u>
Net Current Activity	<u>(6,684)</u>	<u>(10,696)</u>	<u>(10,696)</u>	<u>(8,063)</u>	<u>(8,277)</u>	<u>(8,277)</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	7,176	10,090	10,090	10,090	10,090	10,090
Total Other Financing Sources (Uses)	<u>7,176</u>	<u>10,090</u>	<u>10,090</u>	<u>10,090</u>	<u>10,090</u>	<u>10,090</u>
Net Current Activity	492	(605)	(605)	2,027	1,813	1,813
Fund Balance, Beginning of Year	<u>783</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>
Fund Balance, End of Year	<u>\$ 1,275</u>	<u>\$ 670</u>	<u>\$ 670</u>	<u>\$ 3,302</u>	<u>\$ 3,088</u>	<u>\$ 3,088</u>

Bayou Greenway 2020 Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014 Actual	Adopted Budget	Current Budget	FY2015		
				YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Charges for Services	0	0	799	777	777	777
Other Revenue	0	0	0	0	0	0
Interest	0	0	2	2	2	2
Total Revenues	<u>0</u>	<u>0</u>	<u>801</u>	<u>779</u>	<u>779</u>	<u>779</u>
<b>Expenditures</b>						
Personnel	0	0	656	417	417	417
Supplies	0	0	61	10	10	10
Other Services	0	0	84	34	34	34
Capital Outlay	0	0	0	0	0	0
Non-Capital Outlay	0	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>801</u>	<u>461</u>	<u>461</u>	<u>461</u>
Net Current Activity	<u>0</u>	<u>0</u>	<u>0</u>	<u>318</u>	<u>318</u>	<u>318</u>
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 318</u>	<u>\$ 318</u>	<u>\$ 318</u>

Building Inspection Special Revenue Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014 Actual	Adopted Budget	Current Budget	FY2015		
				YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Permits and Licenses	\$ 58,089	\$ 54,190	\$ 54,190	\$ 65,083	\$ 65,087	\$ 65,087
Charges for Services	15,643	14,707	14,707	15,254	15,287	15,287
Other	1,820	2,206	2,206	2,736	2,730	2,730
Interest Income	185	171	171	225	290	290
Total Revenues	<u>75,737</u>	<u>71,274</u>	<u>71,274</u>	<u>83,298</u>	<u>83,394</u>	<u>83,394</u>
<b>Expenditures</b>						
Personnel	42,079	52,095	48,278	48,259	48,281	48,281
Supplies	922	1,303	1,303	759	862	862
Other Services	10,944	16,112	17,156	11,142	12,995	12,995
Capital Outlay	2,156	5,461	4,765	1,210	1,233	1,233
Non-Capital Outlay	806	1,078	479	166	167	167
Total Expenditures	<u>56,907</u>	<u>76,049</u>	<u>71,981</u>	<u>61,536</u>	<u>63,538</u>	<u>63,538</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers Out	(6,824)	(962)	(6,530)	(6,530)	(6,530)	(6,530)
Total Other Financing Sources (Uses)	<u>(6,824)</u>	<u>(962)</u>	<u>(6,530)</u>	<u>(6,530)</u>	<u>(6,530)</u>	<u>(6,530)</u>
Net Current Activity	12,006	(5,737)	(7,237)	15,232	13,326	13,326
Fund Balance, Beginning of Year	<u>15,165</u>	<u>27,171</u>	<u>27,171</u>	<u>27,171</u>	<u>27,171</u>	<u>27,171</u>
Fund Balance, End of Year	<u>\$ 27,171</u>	<u>\$ 21,434</u>	<u>\$ 19,934</u>	<u>\$ 42,403</u>	<u>\$ 40,497</u>	<u>\$ 40,497</u>

Building (Court) Security Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014 Actual	Adopted Budget	Current Budget	FY2015		
				YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 829	\$ 866	\$ 866	\$ 670	\$ 700	\$ 700
Total Revenues	<u>829</u>	<u>866</u>	<u>866</u>	<u>670</u>	<u>700</u>	<u>700</u>
<b>Expenditures</b>						
Personnel	0	0	0	0	0	0
Supplies	0	100	10	0	0	0
Other Services	773	769	769	731	760	760
Equipment	0	0	0	0	0	0
Total Expenditures	<u>773</u>	<u>869</u>	<u>779</u>	<u>731</u>	<u>760</u>	<u>760</u>
Net Current Activity	56	(3)	87	(61)	(60)	(60)
Fund Balance, Beginning of Year	<u>22</u>	<u>78</u>	<u>78</u>	<u>78</u>	<u>78</u>	<u>78</u>
Fund Balance, End of Year	<u>\$ 78</u>	<u>\$ 75</u>	<u>\$ 165</u>	<u>\$ 17</u>	<u>\$ 18</u>	<u>\$ 18</u>

Cable TV  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 4,289	\$ 4,254	\$ 4,254	\$ 3,554	\$ 4,640	\$ 4,640
Total Revenues	<u>4,289</u>	<u>4,254</u>	<u>4,254</u>	<u>3,554</u>	<u>4,640</u>	<u>4,640</u>
<b>Expenditures</b>						
Maintenance and Operations	6,340	3,975	4,273	3,629	4,197	4,197
Equipment	303	150	75	21	21	21
Debt Services	0	358	358	358	358	358
Total Expenditures	<u>6,643</u>	<u>4,483</u>	<u>4,707</u>	<u>4,008</u>	<u>4,577</u>	<u>4,577</u>
Net Current Activity	(2,354)	(229)	(453)	(455)	63	63
Fund Balance, Beginning of Year	<u>2,891</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>	<u>537</u>
Fund Balance, End of Year	<u>\$ 537</u>	<u>\$ 308</u>	<u>\$ 84</u>	<u>\$ 82</u>	<u>\$ 600</u>	<u>\$ 600</u>

Child Safety Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Interest on Investments	\$ 7	\$ 20	\$ 20	5	\$ 5	\$ 5
Municipal Courts Collections	2,454	2,400	2,400	2,496	2,496	2,496
Harris County Collections	833	815	815	776	776	776
Total Revenues	<u>3,294</u>	<u>3,235</u>	<u>3,235</u>	<u>3,277</u>	<u>3,277</u>	<u>3,277</u>
<b>Expenditures</b>						
School Crossing Guard Program	3,441	3,232	3,337	2,440	3,337	3,337
Miscellaneous Parts and Supplies	3	3	3	0	0	0
Total Expenditures	<u>3,444</u>	<u>3,235</u>	<u>3,340</u>	<u>2,440</u>	<u>3,337</u>	<u>3,337</u>
Net Current Activity	(150)	(105)	(105)	838	(60)	(60)
Fund Balance, Beginning of Year	<u>209</u>	<u>60</u>	<u>60</u>	<u>60</u>	<u>60</u>	<u>60</u>
Fund Balance, End of Year	<u>\$ 60</u>	<u>\$ (45)</u>	<u>\$ (45)</u>	<u>\$ 898</u>	<u>\$ 0</u>	<u>\$ 0</u>

Contractor Responsibility Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 390	\$ 422	\$ 422	\$ 956	\$ 956	\$ 956
Total Revenues	<u>390</u>	<u>422</u>	<u>422</u>	<u>956</u>	<u>956</u>	<u>956</u>
<b>Expenditures</b>						
Personnel	117	123	123	125	125	125
Supplies	0	0	0	0	0	0
Other Services	503	788	830	309	309	309
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Debt Services and Other Uses	800	400	400	400	400	400
Total Expenditures	<u>1,420</u>	<u>1,311</u>	<u>1,353</u>	<u>834</u>	<u>834</u>	<u>834</u>
Net Current Activity	(1,030)	(889)	(931)	122	122	122
Fund Balance, Beginning of Year	<u>3,075</u>	<u>2,045</u>	<u>2,045</u>	<u>2,045</u>	<u>2,045</u>	<u>2,045</u>
Fund Balance, End of Year	\$ <u>2,045</u>	\$ <u>1,156</u>	\$ <u>1,114</u>	\$ <u>2,167</u>	\$ <u>2,167</u>	\$ <u>2,167</u>

Digital Automated Red Light Enforcement Program Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

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

Digital Houston Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Interest Income	\$ 7	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Total Revenues	<u>7</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<b>Expenditures</b>						
Personnel	357	466	466	303	303	303
Supplies	3	9	9	2	2	2
Other Services	83	103	82	29	40	40
Capital Equipment	-	0	0	0	0	0
Non-Capital Equipment	60	30	51	15	16	16
Total Expenditures	<u>503</u>	<u>607</u>	<u>607</u>	<u>349</u>	<u>361</u>	<u>361</u>
Net Current Activity	(496)	(603)	(603)	(346)	(357)	(357)
Fund Balance, Beginning of Year	<u>1,192</u>	<u>\$ 696</u>	<u>\$ 696</u>	<u>\$ 696</u>	<u>\$ 696</u>	<u>\$ 696</u>
Fund Balance, End of Year	<u>\$ 696</u>	<u>\$ 93</u>	<u>\$ 93</u>	<u>\$ 350</u>	<u>\$ 339</u>	<u>\$ 339</u>

Essential Public Health Services Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 12,056	\$ 14,299	\$ 14,299	\$ 17,614	\$ 17,614	\$ 17,614
Total Revenues	<u>12,056</u>	<u>14,299</u>	<u>14,299</u>	<u>17,614</u>	<u>17,614</u>	<u>17,614</u>
<b>Expenditures</b>						
Personnel	3,813	10,390	10,134	7,273	7,273	7,273
Supplies	356	639	726	583	583	583
Other Services	2,499	5,749	5,577	4,213	4,450	4,450
Non-Capital Purchases	299	591	671	379	379	379
Capital Purchases	87	0	350	275	275	275
Total Expenditures	<u>7,054</u>	<u>17,369</u>	<u>17,458</u>	<u>12,723</u>	<u>12,960</u>	<u>12,960</u>
Net Current Activity	5,002	(3,070)	(3,159)	4,891	4,654	4,654
Fund Balance, Beginning of Year	<u>2,565</u>	<u>7,567</u>	<u>7,567</u>	<u>7,567</u>	<u>7,567</u>	<u>7,567</u>
Fund Balance, End of Year	<u>\$ 7,567</u>	<u>\$ 4,497</u>	<u>\$ 4,408</u>	<u>\$ 12,458</u>	<u>\$ 12,221</u>	<u>\$ 12,221</u>

Forensic Transition Special Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Police Services	\$ 15,896	\$ 11,295	\$ 11,295	\$ 10,042	\$ 10,776	\$ 10,776
Unclaimed Fines & Forfeitures	0	0	0	0	0	0
Recoveries & Refunds	37	0	0	0	0	0
Total Revenues	<u>15,933</u>	<u>11,296</u>	<u>11,296</u>	<u>10,042</u>	<u>10,777</u>	<u>10,776</u>
<b>Expenditures</b>						
Personnel	12,108	10,947	10,947	10,724	10,724	10,724
Supplies	538	150	150	10	15	15
Other Services	3,145	199	199	36	37	37
Capital Purchases	26	0	0	0	0	0
Non-Capital Purchases	91	0	0	0	0	0
Total Expenditures	<u>15,908</u>	<u>11,295</u>	<u>11,295</u>	<u>10,771</u>	<u>10,776</u>	<u>10,776</u>
Net Current Activity	25	0	0	(728)	0	0
Fund Balance, Beginning of Year	<u>0</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>
Fund Balance, End of Year	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ (703)</u>	<u>\$ 25</u>	<u>\$ 25</u>

Health Special Revenue Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 2,789	\$ 2,517	\$ 2,517	\$ 2,419	\$ 2,441	\$ 2,441
Total Revenues	<u>2,789</u>	<u>2,517</u>	<u>2,517</u>	<u>2,419</u>	<u>2,441</u>	<u>2,441</u>
<b>Expenditures</b>						
Personnel	1,075	1,039	1,039	972	972	972
Supplies	384	534	512	284	286	286
Other Services	927	1,647	1,952	1,276	1,463	1,463
Non-Capital Purchases	62	84	124	77	77	77
Capital Purchases	42	365	169	126	127	127
Total Expenditures	<u>2,490</u>	<u>3,669</u>	<u>3,796</u>	<u>2,735</u>	<u>2,925</u>	<u>2,925</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	<u>800</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
Total Operating Transfers	<u>800</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
Net Current Activity	1,099	(752)	(879)	84	(84)	(84)
Fund Balance, Beginning of Year	<u>4,440</u>	<u>5,539</u>	<u>5,539</u>	<u>5,539</u>	<u>5,539</u>	<u>5,539</u>
Fund Balance, End of Year	<u>\$ 5,539</u>	<u>\$ 4,787</u>	<u>\$ 4,660</u>	<u>\$ 5,623</u>	<u>\$ 5,455</u>	<u>\$ 5,455</u>

Historic Preservation Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014 Actual	Adopted Budget	Current Budget	FY2015 YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Interest Income	\$ 7	\$ 3	\$ 3	\$ 8	\$ 8	\$ 8
Charges for Services	341	225	225	962	962	962
Other Interfund Services	0	0	0	0	0	0
Total Revenues	<u>348</u>	<u>228</u>	<u>228</u>	<u>970</u>	<u>\$ 970</u>	<u>\$ 970</u>
<b>Expenditures</b>						
Supplies & Other Services	263	509	509	286	290	290
Total Expenditures	<u>263</u>	<u>509</u>	<u>509</u>	<u>286</u>	<u>290</u>	<u>290</u>
Net Current Activity	85	(281)	(281)	684	680	680
Fund Balance, Beginning of Year	<u>935</u>	<u>1,020</u>	<u>1,020</u>	<u>1,020</u>	<u>1,020</u>	<u>1,020</u>
Fund Balance, End of Year	<u>\$ 1,020</u>	<u>\$ 739</u>	<u>\$ 739</u>	<u>\$ 1,704</u>	<u>\$ 1,700</u>	<u>\$ 1,700</u>

Houston Civic Events Special Revenue Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014 Actual	Adopted Budget	Current Budget	FY2015 YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 0	\$ 0	\$ 0	\$ 37	\$ 33	\$ 33
Interest Income	0	0	0	5	12	12
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>42</u>	<u>45</u>	<u>45</u>
<b>Expenditures</b>						
Personnel	0	1,677	1,829	1,701	1,938	1,938
Supplies	0	72	91	91	72	72
Other Services	0	276	365	358	276	276
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>2,025</u>	<u>2,286</u>	<u>2,151</u>	<u>2,286</u>	<u>2,286</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	0	2,025	2,025	1,872	2,241	2,241
Total Operating Transfers	<u>0</u>	<u>(0)</u>	<u>(0)</u>	<u>1,872</u>	<u>2,241</u>	<u>2,241</u>
Net Current Activity	0	(0)	(261)	(237)	0	0
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (260)</u>	<u>\$ (237)</u>	<u>\$ 0</u>	<u>\$ 0</u>

Houston Emergency Center  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 24,206	\$ 26,017	\$ 26,017	\$ 23,146	\$ 25,445	\$ 25,445
Total Revenues	<u>24,206</u>	<u>26,017</u>	<u>26,017</u>	<u>23,146</u>	<u>25,445</u>	<u>25,445</u>
<b>Expenditures</b>						
Maintenance and Operations	23,800	26,017	26,399	23,662	24,922	24,922
Total Expenditures	<u>23,800</u>	<u>26,017</u>	<u>26,399</u>	<u>23,662</u>	<u>24,922</u>	<u>24,922</u>
Net Current Activity	406	0	(382)	(516)	523	523
Fund Balance, Beginning of Year	<u>3,401</u>	<u>3,807</u>	<u>3,807</u>	<u>3,807</u>	<u>3,807</u>	<u>3,807</u>
Fund Balance, End of Year	<u>\$ 3,807</u>	<u>\$ 3,807</u>	<u>\$ 3,425</u>	<u>\$ 3,291</u>	<u>\$ 4,330</u>	<u>\$ 4,330</u>

Houston Transtar Center  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Other Grant Awards	\$ 1,789	\$ 1,605	\$ 1,605	\$ 1,750	\$ 1,750	\$ 1,750
Other Service Charges	629	645	645	637	637	637
Misc. Revenue	1	0	0	2	2	2
Interest Income	18	18	18	17	17	17
Total Revenues	<u>2,437</u>	<u>2,268</u>	<u>2,268</u>	<u>2,406</u>	<u>2,406</u>	<u>2,406</u>
<b>Expenditures</b>						
Maintenance and Operations	2,309	2,915	2,915	2,580	2,606	2,606
Total Expenditures	<u>2,309</u>	<u>2,915</u>	<u>2,915</u>	<u>2,580</u>	<u>2,606</u>	<u>2,606</u>
Net Current Activity	128	(647)	(647)	(174)	(200)	(200)
Fund Balance, Beginning of Year	<u>2,286</u>	<u>2,414</u>	<u>2,414</u>	<u>2,414</u>	<u>2,414</u>	<u>2,414</u>
Fund Balance, End of Year	<u>\$ 2,414</u>	<u>\$ 1,767</u>	<u>\$ 1,767</u>	<u>\$ 2,240</u>	<u>\$ 2,214</u>	<u>\$ 2,214</u>



Juvenile Case Manager  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 1,340	\$ 1,356	\$ 1,356	\$ 1,251	\$ 1,268	\$ 1,268
Total Revenues	<u>1,340</u>	<u>1,356</u>	<u>1,356</u>	<u>1,251</u>	<u>1,268</u>	<u>1,268</u>
<b>Expenditures</b>						
Personnel	1,161	1,628	1,628	1,400	1,400	1,400
Supplies	4	5	7	6	6	6
Other Services and Charges	160	246	240	126	163	163
Non Capital Purchases	0	0	4	4	4	4
Total Expenditures	<u>1,325</u>	<u>1,879</u>	<u>1,879</u>	<u>1,536</u>	<u>1,573</u>	<u>1,573</u>
Net Current Activity	15	(523)	(523)	(285)	(305)	(305)
Fund Balance, Beginning of Year	<u>1,751</u>	<u>1,766</u>	<u>1,766</u>	<u>1,766</u>	<u>1,766</u>	<u>1,766</u>
Fund Balance, End of Year	<u>\$ 1,766</u>	<u>\$ 1,243</u>	<u>\$ 1,243</u>	<u>\$ 1,481</u>	<u>\$ 1,461</u>	<u>\$ 1,461</u>

Laboratory Operations and Maintenance Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014 Actual	FY2015				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 461	\$ 399	\$ 399	\$ 483	\$ 483	\$ 483
Total Revenues	<u>461</u>	<u>399</u>	<u>399</u>	<u>483</u>	<u>483</u>	<u>483</u>
<b>Expenditures</b>						
Personnel	0	0	0	0	0	0
Supplies	137	0	101	95	100	100
Other Services	340	579	462	373	380	380
Non-Capital Purchases	0	0	9	0	1	1
Capital Purchases	0	0	7	7	7	7
Total Expenditures	<u>477</u>	<u>579</u>	<u>579</u>	<u>475</u>	<u>488</u>	<u>488</u>
Net Current Activity	(16)	(180)	(180)	8	(5)	(5)
Fund Balance, Beginning of Year	<u>326</u>	<u>310</u>	<u>310</u>	<u>310</u>	<u>310</u>	<u>310</u>
Fund Balance, End of Year	<u>\$ 310</u>	<u>\$ 130</u>	<u>\$ 130</u>	<u>\$ 318</u>	<u>\$ 305</u>	<u>\$ 305</u>

Maintenance Renewal and Replacement Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Interest Income	\$ 0	0	18	18	18	18
Total Revenues	<u>0</u>	<u>0</u>	<u>18</u>	<u>18</u>	<u>18</u>	<u>18</u>
<b>Expenses</b>						
Personnel	0	5,934	5,627	5,442	5,442	5,442
Supplies	0	1,052	1,088	1,159	1,159	1,159
Other Services	0	7,285	7,459	7,143	7,449	7,449
Capital Purchases	0	0	148	57	82	82
Non-Capital Purchases	0	0	4	4	4	4
Total Expenses	<u>0</u>	<u>14,271</u>	<u>14,326</u>	<u>13,805</u>	<u>14,136</u>	<u>14,136</u>
<b>Operating Transfers</b>						
Operating Transfers In	0	14,271	14,271	14,271	14,271	14,271
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Transfers	<u>0</u>	<u>14,271</u>	<u>14,271</u>	<u>14,271</u>	<u>14,271</u>	<u>14,271</u>
Net Current Activity	0	0	(37)	484	153	153
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (37)</u>	<u>\$ 484</u>	<u>\$ 153</u>	<u>\$ 153</u>

Parking Management Special Revenue Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Parking Violations	\$ 10,031	\$ 9,780	\$ 9,780	\$ 10,234	\$ 10,234	\$ 10,234
Parking Fees	8,731	8,215	8,215	9,707	9,657	9,657
Permit Fees	346	283	283	356	356	356
Other Revenue	56	2	2	19	19	19
Interest Income	37	34	34	40	40	40
Total Revenues	<u>19,201</u>	<u>18,314</u>	<u>18,314</u>	<u>20,356</u>	<u>20,306</u>	<u>20,306</u>
<b>Expenses</b>						
Personnel	4,253	4,786	4,786	4,609	4,609	4,609
Supplies	465	717	714	449	463	463
Other Services	4,159	5,418	5,375	4,387	4,526	4,526
Capital Outlay	272	142	165	61	61	61
Non-Capital Outlay	20	267	290	223	223	223
Total Expenses	<u>9,169</u>	<u>11,330</u>	<u>11,330</u>	<u>9,729</u>	<u>9,882</u>	<u>9,882</u>
Net Current Activity	<u>10,032</u>	<u>6,984</u>	<u>6,984</u>	<u>10,627</u>	<u>10,424</u>	<u>10,424</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In (Out)	(9,403)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
Transfers for Interest	(1,519)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)
Total Other Financing Sources (Uses)	<u>(10,922)</u>	<u>(8,674)</u>	<u>(8,674)</u>	<u>(8,674)</u>	<u>(8,674)</u>	<u>(8,674)</u>
Net Current Activity	(890)	(1,690)	(1,690)	1,954	1,750	1,750
Fund Balance, Beginning of Year	<u>2,929</u>	<u>2,039</u>	<u>2,039</u>	<u>2,039</u>	<u>2,039</u>	<u>2,039</u>
Fund Balance, End of Year	<u>\$ 2,039</u>	<u>\$ 350</u>	<u>\$ 350</u>	<u>\$ 3,993</u>	<u>\$ 3,789</u>	<u>\$ 3,789</u>

Parks Golf Special Revenue Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Concessions	\$ 1,656	\$ 1,672	\$ 1,672	\$ 1,626	\$ 1,632	\$ 1,632
Rental of Property	921	1,147	1,147	866	870	870
Interest Income	7	6	6	10	10	10
Golf	3,175	3,623	3,623	3,087	3,096	3,096
Other	48	41	41	31	31	31
Total Revenues	<u>5,807</u>	<u>6,489</u>	<u>6,489</u>	<u>5,620</u>	<u>5,639</u>	<u>5,639</u>
<b>Expenses</b>						
Personnel	3,769	4,306	4,306	3,912	3,923	3,923
Supplies	863	857	857	699	776	776
Other Services	896	1,052	1,052	916	1,015	1,015
Capital Outlay	0	245	245	55	245	245
Total Expenses	<u>5,528</u>	<u>6,460</u>	<u>6,460</u>	<u>5,582</u>	<u>5,959</u>	<u>5,959</u>
Net Current Activity	279	29	29	38	(320)	(320)
Fund Balance, Beginning of Year	<u>1,085</u>	<u>1,364</u>	<u>1,364</u>	<u>1,364</u>	<u>1,364</u>	<u>1,364</u>
Fund Balance, End of Year	<u>\$ 1,364</u>	<u>\$ 1,393</u>	<u>\$ 1,393</u>	<u>\$ 1,402</u>	<u>\$ 1,044</u>	<u>\$ 1,044</u>

Parks Special Revenue Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Concessions	\$ 346	\$ 364	\$ 364	\$ 373	\$ 373	\$ 373
Facility Admissions/User Fees	72	63	63	91	91	91
Program Fees	315	434	434	481	481	481
Rental of Property	465	526	526	623	740	740
Licenses and Permits	293	213	213	224	224	224
Interest Income	44	50	50	52	52	52
Tennis	181	190	190	182	182	182
Other	638	105	105	195	195	195
Total Revenues	<u>2,354</u>	<u>1,945</u>	<u>1,945</u>	<u>2,221</u>	<u>2,338</u>	<u>2,338</u>
<b>Expenses</b>						
Personnel	463	521	521	426	426	426
Supplies	340	577	473	350	354	354
Other Services	614	1,245	2,166	1,481	1,840	1,840
Capital Purchases	0	0	0	2	2	2
Non-Capital Purchases	3	0	0	0	0	0
Total Expenses	<u>1,420</u>	<u>2,343</u>	<u>3,160</u>	<u>2,259</u>	<u>2,622</u>	<u>2,622</u>
Net Current Activity	934	(398)	(1,215)	(38)	(284)	(284)
Fund Balance, Beginning of Year	<u>5,908</u>	<u>6,842</u>	<u>6,842</u>	<u>6,842</u>	<u>6,842</u>	<u>6,842</u>
Fund Balance, End of Year	<u>\$ 6,842</u>	<u>\$ 6,444</u>	<u>\$ 5,627</u>	<u>\$ 6,804</u>	<u>\$ 6,558</u>	<u>\$ 6,558</u>

Police Special Services Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Police Fees	\$ 3,213	\$ 3,687	\$ 3,687	\$ 1,997	\$ 2,373	2,373
Interest Income	34	200	200	39	39	39
Other	2,459	2,530	2,530	2,923	2,923	2,923
Interfund Transfers	5,362	4,925	4,925	3,694	4,925	4,925
Total Revenues	<u>11,068</u>	<u>11,342</u>	<u>11,342</u>	<u>8,654</u>	<u>10,260</u>	<u>10,260</u>
<b>Expenditures</b>						
Personnel	7,669	9,225	9,137	7,601	7,588	7,588
Supplies	894	592	576	171	171	171
Other Services	1,670	2,760	2,808	1,501	1,515	1,515
Capital Purchases	1,786	140	195	89	89	89
Non-Capital Purchases	9	10	10	2	2	2
Total Expenditures	<u>12,028</u>	<u>12,726</u>	<u>12,726</u>	<u>9,364</u>	<u>9,366</u>	<u>9,366</u>
Net Current Activity	(960)	(1,384)	(1,384)	(710)	895	895
Fund Balance, Beginning of Year	<u>6,872</u>	<u>5,912</u>	<u>5,912</u>	<u>5,912</u>	<u>5,912</u>	<u>5,912</u>
Fund Balance, End of Year	<u>\$ 5,912</u>	<u>\$ 4,528</u>	<u>\$ 4,528</u>	<u>\$ 5,202</u>	<u>\$ 6,807</u>	<u>\$ 6,807</u>

Recycling Expansion Program Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2014	FY2015				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 1,126	\$ 1,967	\$ 1,967	\$ 764	\$ 760	\$ 760
Interest Income	14	26	26	19	19	19
Miscellaneous	32	44	44	36	36	36
Interfund Transfers	0	0	0	0	0	0
Total Revenues	<u>1,172</u>	<u>2,037</u>	<u>2,037</u>	<u>819</u>	<u>815</u>	<u>815</u>
<b>Expenditures</b>						
Personnel	172	162	162	136	136	136
Supplies	4	134	134	0	0	0
Other Services	9	420	420	7	7	7
Capital/Non-Capital Purchases	0	0	0	4	4	4
Total Expenditures	<u>185</u>	<u>716</u>	<u>716</u>	<u>147</u>	<u>147</u>	<u>147</u>
<b>Operating Transfers</b>						
Operating Transfers In	680	0	0	0	0	0
Operating Transfers (Out)	(852)	(1,882)	(2,461)	(2,461)	(2,461)	(2,461)
Total Operating Transfers	<u>(172)</u>	<u>(1,882)</u>	<u>(2,461)</u>	<u>(2,461)</u>	<u>(2,461)</u>	<u>(2,461)</u>
Net Current Activity	815	(561)	(1,140)	(1,789)	(1,793)	(1,793)
Fund Balance, Beginning of Year	<u>1,690</u>	<u>2,505</u>	<u>2,505</u>	<u>2,505</u>	<u>2,505</u>	<u>2,505</u>
Fund Balance, End of Year	<u>\$ 2,505</u>	<u>\$ 1,944</u>	<u>\$ 1,365</u>	<u>\$ 716</u>	<u>\$ 712</u>	<u>\$ 712</u>

Special Waste Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2015					
	FY2014 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 2,767	\$ 2,758	\$ 2,758	\$ 2,787	\$ 2,788	\$ 2,788
Total Revenues	<u>2,767</u>	<u>2,758</u>	<u>2,758</u>	<u>2,787</u>	<u>2,788</u>	<u>2,788</u>
<b>Expenditures</b>						
Personnel	2,198	3,003	3,003	2,773	2,773	2,773
Supplies	36	37	65	43	44	44
Other Services	123	229	1,661	564	575	575
Non-Capital Purchases	122	54	55	52	52	52
Capital Purchases	59	72	355	343	343	343
Total Expenditures	<u>2,538</u>	<u>3,395</u>	<u>5,139</u>	<u>3,775</u>	<u>3,787</u>	<u>3,787</u>
Net Current Activity	229	(637)	(2,381)	(988)	(999)	(999)
Fund Balance, Beginning of Year	<u>3,332</u>	<u>3,561</u>	<u>3,561</u>	<u>3,561</u>	<u>3,561</u>	<u>3,561</u>
Fund Balance, End of Year	<u>\$ 3,561</u>	<u>\$ 2,924</u>	<u>\$ 1,180</u>	<u>\$ 2,573</u>	<u>\$ 2,562</u>	<u>\$ 2,562</u>

Supplemental Environmental Protection  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2015					
	FY2014 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 115	\$ 110	\$ 110	\$ 33	\$ 33	\$ 33
Interest Income	1	2	2	0	0	0
Total Revenues	<u>116</u>	<u>112</u>	<u>112</u>	<u>33</u>	<u>33</u>	<u>33</u>
<b>Expenditures</b>						
Personnel Services	10	52	51	42	42	42
Supplies	26	0	25	61	61	61
Other Services	3	47	48	8	8	8
Capital Purchases	0	35	35	56	56	56
Non-Capital Purchases	0	29	29	0	0	0
Total Expenditures	<u>39</u>	<u>163</u>	<u>188</u>	<u>166</u>	<u>167</u>	<u>167</u>
Net Current Activity	77	(52)	(76)	(134)	(134)	(134)
Fund Balance, Beginning of Year	<u>131</u>	<u>208</u>	<u>208</u>	<u>208</u>	<u>208</u>	<u>208</u>
Fund Balance, End of Year	<u>\$ 208</u>	<u>\$ 155</u>	<u>\$ 132</u>	<u>\$ 74</u>	<u>\$ 74</u>	<u>\$ 74</u>

Swimming Pool Safety Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2015					
	FY2014 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 1,125	\$ 1,053	\$ 1,053	\$ 1,075	\$ 1,076	\$ 1,076
Total Revenues	<u>1,125</u>	<u>1,053</u>	<u>1,053</u>	<u>1,075</u>	<u>1,076</u>	<u>1,076</u>
<b>Expenditures</b>						
Personnel	752	1,029	1,029	920	920	920
Supplies	12	15	17	4	4	4
Other Services	24	52	61	41	49	49
Non-Capital Purchases	1	15	33	17	18	18
Capital Purchases	0	48	19	0	0	0
Total Expenditures	<u>789</u>	<u>1,159</u>	<u>1,159</u>	<u>982</u>	<u>991</u>	<u>991</u>
Net Current Activity	336	(106)	(106)	93	85	85
Fund Balance, Beginning of Year	<u>461</u>	<u>797</u>	<u>797</u>	<u>797</u>	<u>797</u>	<u>797</u>
Fund Balance, End of Year	<u>\$ 797</u>	<u>\$ 691</u>	<u>\$ 691</u>	<u>\$ 890</u>	<u>\$ 882</u>	<u>\$ 882</u>

Technology Fee Fund  
For the period ended June 30, 2015  
(amounts expressed in thousands)

	FY2015					
	FY2014 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Municipal Court Fines	\$ 1,368	\$ 1,372	\$ 1,372	\$ 1,097	\$ 1,110	\$ 1,110
Interest Income	3	3	3	2	2	2
Total Revenues	<u>1,371</u>	<u>1,375</u>	<u>1,375</u>	<u>1,099</u>	<u>1,112</u>	<u>1,112</u>
<b>Expenditures</b>						
Other Services	952	964	964	882	950	950
Equipment	38	0	0	0	0	0
Debt Service	350	-	-	0	0	0
Capital Purchases	0	225	225	113	175	175
Total Expenditures	<u>1,340</u>	<u>1,189</u>	<u>1,189</u>	<u>995</u>	<u>1,125</u>	<u>1,125</u>
Net Current Activity	31	186	186	104	(13)	(13)
Fund Balance, Beginning of Year	<u>109</u>	<u>140</u>	<u>140</u>	<u>140</u>	<u>140</u>	<u>140</u>
Fund Balance, End of Year	<u>\$ 140</u>	<u>\$ 326</u>	<u>\$ 326</u>	<u>\$ 244</u>	<u>\$ 127</u>	<u>\$ 127</u>

**City of Houston, Texas**  
**Commercial Paper Issued and Available**  
**For the period ended June 30, 2015**  
**(amounts expressed in millions)**

<b>COMMERCIAL PAPER</b>	<b>Draws FY15</b>	<b>Draws Month</b>	<b>Refunded FY15</b>	<b>Amount Available to be Drawn</b>	<b>Amount Outstanding</b>
<b>General Obligation</b>					
<i><u>Voter Authorized 2001 &amp; 2006 Election</u></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	15.00	0.00	90.00	94.90	30.10
Series H-2	0.00	0.00	0.00	90.20	9.80
Series J	10.00	0.00	35.00	115.00	10.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	57.00	0.00	77.45	43.00	57.00
Series E2- Equipment & Capital	35.00	0.00	30.00	35.00	35.00
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
<b>Total General Obligation</b>	<b>117.00</b>	<b>0.00</b>	<b>232.45</b>	<b>733.10</b>	<b>141.90</b>
<b>Combined Utility System</b>					
Series B-1	0.00	0.00	0.00	100.00	0.00
Series B-2	0.00	0.00	0.00	150.00	0.00
Series B-3	70.00	0.00	0.00	5.00	70.00
Series B-4	50.00	50.00	0.00	50.00	50.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
<b>Total Combined Utility System</b>	<b>120.00</b>	<b>50.00</b>	<b>0.00</b>	<b>655.00</b>	<b>120.00</b>
<b>Airport System</b>					
Series A&B	48.30	0.00	0.00	100.50	49.50
<b>Total Airport System</b>	<b>48.30</b>	<b>0.00</b>	<b>0.00</b>	<b>100.50</b>	<b>49.50</b>
<b>Totals</b>	<b>\$285.30</b>	<b>\$50.00</b>	<b>\$232.45</b>	<b>\$1,488.60</b>	<b>\$311.40</b>

**City of Houston, Texas**  
**Total Outstanding Debt**  
**For the period ended June 30, 2015**  
**(amounts expressed in thousands)**

	June 30, 2015	June 30, 2014
<b>Payable from Ad Valorem Taxes</b>		
Public Improvement Bonds <sup>(a)</sup>	2,447,340	2,422,445
Commercial Paper Notes <sup>(b)</sup>	141,900	257,350
Pension Obligations	594,640	601,430
Certificates of Obligations	16,360	18,660
<b>Subtotal</b>	<b>3,200,240</b>	<b>3,299,885</b>
<b>Payable from Sources Other Than Ad Valorem Taxes</b>		
<b>Combined Utility System</b>		
Combined Utility System Revenue Bonds	5,917,480	5,600,910
Combined Utility System Commercial Paper Notes <sup>(c)</sup>	120,000	180,000
Water and Sewer System Revenue Bonds <sup>(d)</sup>	144,534	279,811
Contract Revenue Obligations - CWA	85,925	98,900
<b>Airport System</b>		
Airport System Sr. Lien Bonds <sup>(e)</sup>	449,660	449,660
Airport System Subordinate Lien	1,711,170	1,766,285
Airport System Sr. Lien Commercial Paper Notes <sup>(f)</sup>	49,500	1,200
Airport System Inferior Lien Contracts <sup>(g)</sup>	17,760	23,075
Airport Special Facilities Revenue Bonds <sup>(h)</sup>	813,845	666,900
<b>Hotel Occupancy Tax and Civic Parking</b>		
Facilities Revenue Bonds <sup>(i)</sup>	641,316	563,596
Hotel Occupancy Tax And Parking Revenue Commercial Paper <sup>(j)</sup>	0	42,000
<b>Subtotal</b>	<b>9,951,190</b>	<b>9,672,337</b>
<b>Total Debt Payable by the City</b>	<b>\$13,151,430</b>	<b>\$12,972,222</b>

(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 \$ 87.2 million accreted value of capital appreciation bonds at this date and \$80 million last year.

(e) The Houston Airport System issued Senior Lien Revenue bonds on August 20, 2009.

(f) City Council has authorized \$150 million of Airport Senior Lien Commercial Paper Notes Series A and B.

(g) Under a sublease agreement, the Houston Airport System has agreed to make sublease payments that include the debt service payments on the Series 1997A Special Facilities Bonds that financed the Automated People Mover ("APM") at George Bush Airport. These sublease payments constitute Inferior Lien Obligations under the Airport bond ordinances.

(h) All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues. Does not include \$17.8 million for Series 1997A Special Facilities Bonds. See footnote (g).

(i) Includes \$135.9 million accreted value of capital appreciation bonds at this date and \$126.4 million last year.

(j) The City has authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Commercial Paper.



**City of Houston, Texas**  
**Voter-Authorized Obligations**  
**For the period ended June 30, 2015**  
**(amounts expressed in thousands)**

<u>Purposes</u>	<u>Voter Authorized</u>	<u>Approved by City Council for Issuance as Commercial Paper Notes</u>	<u>Commercial Paper Issued <sup>(a)</sup></u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
<b>November 2001 Election</b>					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 470,300	\$ 3,700	\$ 3,700
Parks and Recreation	80,000	80,000	80,000	0	0
Police and Fire Departments	82,000	82,000	82,000	0	0
Permanent and General Improvements <sup>(b)</sup>	80,000	80,000	80,000	0	0
Public Libraries	40,000	40,000	40,000	0	0
Low Income Housing	20,000	20,000	10,985	9,015	9,015
<b>Total</b>	<b>\$ 776,000</b>	<b>\$ 776,000</b>	<b>\$ 763,285</b>	<b>\$ 12,715</b>	<b>\$ 12,715</b>
<b>November 2006 Election</b>					
Streets, Bridges, Traffic Control	\$ 320,000	\$ 219,950	\$ 76,260	\$ 143,690	\$ 243,740
Parks and Recreation	55,000	55,000	55,000	0	0
Public Safety	135,000	135,000	107,055	27,945	27,945
Permanent and General Improvements <sup>(b)</sup>	60,000	60,000	56,450	3,550	3,550
Public Libraries	37,000	37,000	37,000	0	0
Low Income Housing	18,000	18,008	3,500	14,508	14,500
<b>Total</b>	<b>\$ 625,000</b>	<b>\$ 524,958</b>	<b>\$ 335,265</b>	<b>\$ 189,693</b>	<b>\$ 289,735</b>
<b>November 2012 Election</b>					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	50,890	4,000	46,890	162,000
Public Safety	144,000	74,143	0	74,143	144,000
Permanent and General Improvements <sup>(b)</sup>	57,000	29,393	5,750	23,643	51,250
Public Libraries	28,000	13,545	2,850	10,695	25,150
Low Income Housing	15,000	2,000	0	2,000	15,000
<b>Total</b>	<b>\$ 410,000</b>	<b>\$ 169,971</b>	<b>\$ 12,600</b>	<b>\$ 157,371</b>	<b>\$ 397,400</b>
<b>Combined Total (2001, 2006, 2012 Elections)</b>	<b>\$ 1,811,000</b>	<b>\$ 1,470,929</b>	<b>\$ 1,111,150</b>	<b>\$ 359,779</b>	<b>\$ 699,850</b>

(a) As of June 30, 2015

(b) Includes Public Health and Solid Waste Management

Note: This schedule sets forth the categories of bond authorization approved by the voters in elections held in November of 2001 (the "2001 Election") and November of 2006 (the "2006 Election"), and November of 2012 (the "2012 Election"), the amount of each such authorization approved by City Council for issuance as Commercial Paper Notes, the amount of commercial paper issued as of year-end, and the amount of commercial paper approved but unissued. The City has issued all bonds authorized at the election held in November of 1997.

# CITY OF HOUSTON

## RETIREE MEDICAL UNFUNDED ACCRUED LIABILITIES

6/30/2015  
(amount expressed in millions)

	<u>Date of Most Recent Valuation or Estimate</u>	<u>Present Value of Benefits <sup>(2)</sup></u>	<u>Unfunded Accrued Liabilities</u>	<u>Annual OPEB Cost <sup>(4)</sup></u>
Entry Age Normal <sup>(1)</sup>	6/30/2013	\$3,001.2	\$2,089.8 <sup>(3)</sup>	\$214.0

Note (1) Entry Age Normal is a cost method used to identify the value of benefits for the fiscal year 2012  
Present Value of Benefits is a measure of total liability at the date of valuation  
Both medical and life benefits are included.

Note (2) Total present value of all expected future benefits based on actuarial assumptions  
and reflects new plan provisions effective 05/01/2013.

Note (3) Based on Aon Consulting's updated estimate to reflects new plan provisions effective 05/01/2013.

Note (4) The Annual OPEB (Other Post Employment Benefits) Cost is the actuarial calculated annual amount the City should  
contribute to fund the unfunded accrued liabilities over 30 years remaining average expected working life.  
The City currently funds on a "pay as you go" basis. The City has paid \$39.8 million current fiscal year to date.  
For FY2014 the City paid \$38.6 million for the retiree health insurance costs.

# CITY OF HOUSTON

## PENSION FUND PAYMENTS AND UNFUNDED LIABILITY SUMMARY

6/30/2015

### PAYMENTS

(amount expressed in thousands)

	FY2014	City Payment Contribution	Employee Payment Rate	FY 2015	
				Adopted Budget	Year to Date Actual
Firefighters Plan					
General Fd. & Other Fds.	\$ 63,758	33.2%	9.00%	\$ 91,232	\$ 92,316
Total Firefighters Plan	63,758			91,232	92,316
Police Plan					
General Fd. & Other Fds.	103,000	\$ 113,000	9.% / 10.25% <sup>1</sup>	113,000	113,000
Pension Bonds	0			0	0
Total Police Plan	103,000			113,000	113,000
Municipal Plan					
General Fund	51,354	25.36%	5% / None <sup>2</sup>	58,828	55,644
Other Funds	78,097	25.36%	5% / None <sup>2</sup>	95,125	90,788
Total Municipal Plan	129,451			153,953	146,432
Total All Three Plans	<u>\$296,209</u>			<u>\$358,185</u>	<u>\$351,748</u>

### UNFUNDED ACCRUED LIABILITY AND FUNDED STATUS

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

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

Note 2: City contribution rate based on Meet and Confer Agreement with Houston Municipal Employees Pension System  
(Fourth Amendment, June 27, 2007, Change in Member Contributions: effective January 1, 2008, new hires do not contribute).

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

	FY2014 Actual	FY2015 Budget	FY2015 June	FY2015 (1) YTD AVG.	Overtime FY2014 Actual	Overtime FY2015 Budget	Overtime (1) FY2015 YTD
<b>ENTERPRISE FUNDS</b>							
Aviation	1,272.5	1,404.5	1,201.7	1,221.0	90.7	61.2	71.8
PW & E - Combined Utility System	2,046.9	2,259.3	2,015.2	2,014.3	165.6	128.6	151.9
<b>TOTAL ENTERPRISE FUNDS</b>	<b>3,319.4</b>	<b>3,663.8</b>	<b>3,216.9</b>	<b>3,235.3</b>	<b>256.3</b>	<b>189.8</b>	<b>223.7</b>
<b>GENERAL FUND</b>							
<b>GENERAL FUND MUNICIPAL</b>							
Administration and Regulatory Affairs	200.7	204.6	199.6	200.9	0.8	0.7	1.2
City Secretary	10.7	12.0	8.7	9.9	0.0	0.0	0.4
Controller's Office	65.3	64.5	62.2	62.1	0.0	0.0	0.0
Council Office	74.6	87.5	77.9	76.5	0.0	0.0	0.0
Finance Department	106.5	118.7	113.4	111.4	0.0	0.0	0.0
Fire Department	116.6	115.6	108.4	106.5	0.5	0.5	0.7
General Services	193.5	137.6	134.4	136.9	7.6	3.1	3.8
Health & Human Services	557.4	470.8	539.7	554.6	7.6	2.6	8.9
Housing & Community Development	2.0	2.0	1.0	1.3	0.0	0.0	0.0
Human Resources	31.1	35.0	31.4	32.0	0.0	0.0	0.0
Information Technology	153.6	173.2	160.4	159.3	2.7	2.4	2.5
Legal	119.7	127.5	120.4	121.6	0.0	0.0	0.0
Library	474.1	485.9	474.2	469.8	0.0	0.0	0.0
Mayor's Office	57.6	48.9	48.5	48.6	0.9	0.0	0.0
Municipal Courts Department	291.5	300.6	294.5	298.5	0.1	0.0	0.7
Neighborhoods	102.8	115.0	104.5	105.5	0.7	1.8	2.0
Office of Business Opportunity	26.4	30.0	27.8	28.1	0.0	0.0	0.0
Parks & Recreation	658.2	711.3	728.3	650.3	12.1	2.5	13.4
Planning & Development	76.1	78.8	71.7	71.8	0.0	0.0	0.1
Police Department	1,125.0	1,158.9	1,086.8	1,102.3	32.8	28.8	30.9
Public Works and Engineering	13.5	15.0	14.5	14.5	0.2	0.1	0.1
Solid Waste Management	433.1	438.6	431.9	437.6	25.8	31.6	38.3
<b>SUBTOTAL MUNICIPAL</b>	<b>4,890.0</b>	<b>4,932.0</b>	<b>4,840.2</b>	<b>4,800.0</b>	<b>91.8</b>	<b>74.1</b>	<b>103.0</b>
<b>GENERAL FUND CADETS</b>							
Fire Department	123.0	177.8	95.9	139.1	0.0	0.0	0.0
Police Department	88.1	112.5	115.4	91.2	0.0	0.0	0.0
<b>SUBTOTAL CADETS</b>	<b>211.1</b>	<b>290.3</b>	<b>211.3</b>	<b>230.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

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

	FY2014 Actual	FY2015 Budget	FY2015 June	FY2015 (1) YTD AVG.	Overtime FY2014 Actual	Overtime FY2015 Budget	Overtime (1) FY2015 YTD
<b>GENERAL FUND CLASSIFIED</b>							
Fire Department	3,704.2	3,876.2	3,916.5 (4)	3,831.9 (4)	277.0	286.0	288.0
Police Department	5,143.8	5,194.0	5,078.3	5,100.4	146.6 (2)	101.0 (2)	250.3
<b>SUBTOTAL CLASSIFIED</b>	<b>8,848.0</b>	<b>9,070.2</b>	<b>8,994.8</b>	<b>8,932.3</b>	<b>423.6</b>	<b>387.0</b>	<b>538.3</b>
<b>TOTAL GENERAL FUND</b>	<b>13,949.1</b>	<b>14,292.5</b>	<b>14,046.3</b>	<b>13,962.6</b>	<b>515.4</b>	<b>461.1</b>	<b>641.3</b>
<b>GRANTS &amp; OTHER FUNDS (3)</b>							
Administration and Regulatory Affairs	158.8	190.1	172.7	167.7	1.1	0.8	1.1
Finance Department	10.7	52.5	43.0	42.8	0.0	0.0	0.0
Fleet Management	311.4	375.0	350.7	353.6	14.5	7.7	16.1
General Services	61.3	142.8	135.5	135.4	0.0	4.0	2.1
Health & Human Services	590.6	207.8	685.6	659.1	1.5	0.8	1.9
Housing & Community Development	161.6	0.0	154.3	163.2	0.2	0.0	0.2
Houston Emergency Center	234.0	239.0	231.3	230.6	9.8	9.6	11.9
Human Resources	213.9	239.5	214.0	221.3	1.0	0.0	0.4
Information Technology	53.7	55.7	49.8	51.8	0.0	0.0	0.0
Legal	53.2	56.5	53.4	54.7	0.0	0.0	0.0
Library	23.4	5.0	15.0	17.1	0.0	0.0	0.0
Mayor's Office	26.8	32.7	47.8	42.6	0.2	0.7	0.9
Municipal Courts Department	18.4	24.0	20.6	20.0	0.0	0.0	0.0
Neighborhoods	47.9	0.0	45.7	45.6	0.9	0.0	1.1
Office of Business Opportunity	2.0	2.0	2.0	2.0	0.0	0.0	0.0
Parks & Recreation	88.1	109.5	115.8	100.7	5.1	4.5	2.7
Planning	11.6	11.5	10.4	8.2	0.0	0.0	0.0
Police Department - Cadet	26.8	0.0	15.0	22.8	0.0	0.0	0.0
Police Department - Classified	162.0	76.0	95.7	118.8	6.6	116.6	5.6
Police Department - Municipal	127.5	105.0	78.0	92.3	2.5 (2)	2.1	1.4
Public Works and Engineering	1,655.8	1,810.5	1,596.3	1,592.3	106.3	82.0	127.4
Solid Waste Management	2.1	2.0	2.0	2.5	0.0	0.0	0.0
<b>TOTAL GRANTS &amp; SPECIAL FUNDS</b>	<b>4,041.6</b>	<b>3,737.1</b>	<b>4,134.6</b>	<b>4,145.1</b>	<b>149.7</b>	<b>228.8</b>	<b>172.8</b>
<b>CITY-WIDE TOTAL</b>	<b>21,310.1</b>	<b>21,693.4</b>	<b>21,397.8</b>	<b>21,343.0</b>	<b>921.4</b>	<b>879.7</b>	<b>1,037.8</b>

(1) YTD numbers measure the periods 07/01/2014 through 6/30/2015.

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

(3) FY2015 Budget does not include Grant FTEs.

(4) Fire department FTEs do not include classified employees on phasedown.

## **Fund Descriptions**

### **General Fund (1000)**

General Revenues (i.e. property taxes, sales taxes, franchise fees, Municipal Courts fines, etc.) are budgeted and received in the General Fund for the support of most basic city services. Operations and services for public safety, financial services, libraries, solid waste management, health, most parks and recreation services, street traffic control, esplanade mowing and citywide administration are included in the General Fund.

### **Enterprise Funds**

#### **Aviation Operating Fund (8001)**

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

#### **Convention and Entertainment Facilities Operating Fund (8601)**

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

#### **Combined Utility System Fund (8300, 8301, 8305)**

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

### **Risk Management Funds**

#### **Health Benefits Fund (9000)**

The Health Benefits Fund, an Internal Service Fund administered by the Human Resources Department, was established in 1984 to centralize the financial transactions for the City's benefit plans. Health Benefits Effective May 1, 2011, the City elected to be substantially self-insured and awarded CIGNA a three year contract with two (2) one-year renewal options for 4 new health plans. The new health benefits model is composed of four (4) plans, all of which have heavy emphasis on a wellness component, and includes; 1) a limited network HMO-type plan, 2) an open access PPO-type plan with no out-of-network coverage, 3) a consumer driven high deductible Health Plan (CDHP), partnered with a health reimbursement account, and 4) a specific plan for retirees, mostly those under age 65, who live outside the limited network service area but who live in Texas. Effective 08/01/11, all 65+ Medicare eligible retirees must enroll in the 6 MA plans or opt out. These plans are supported by contributions from the city and participants. The Fund also includes two dental plans, a dental/health maintenance organization (DHMO) and a dental indemnity plan. Both plans are supported exclusively by participants.

#### **Long Term Disability Fund (9001)**

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

#### **Property and Casualty Fund (1004)**

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

#### **Workers' Compensation Fund (1011)**

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

## **Special Revenue Funds**

### **Asset Forfeiture Fund (2202, 2203, 2204)**

This fund is administered by the Houston Police Department (HPD). The City receives forfeited funds resulting from HPD's role in drug-related seizures. This fund provides resources beyond HPD's General Fund budget for crime enforcement. Specifically, this fund is used to address the drug problem in a manner consistent with the department's Comprehensive Narcotics Plan.

### **Auto Dealers Fund (2200)**

This fund is budgeted to pay the license fees paid by tow truck drivers and various automotive sales, repair, storage and salvage dealers to finance a portion of the Police Department's enforcement efforts regarding privately owned storage lots. This fund is also administered by the Police Department.

### **BARC Special Revenue Fund (2427)**

BARC (Bureau of Animal Regulation and Care) is authorized to receive funds from any source for the purpose of supporting the maintenance and operation of the City's animal shelter facilities and programs. This fund is administered by the Administration and Regulatory Affairs Department.

### **Bayou Greenway 2020 Fund (2106)**

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

### **Building Inspection Fund (2301)**

This fund includes all construction and building permit revenues and expenditures for inspections and permitting activities. Outdoor sign license fees are received in this fund for enforcement of the City's sign ordinance. This fund is administered by the Public Works and Engineering (PWE) Department.

### **Building (Court) Security Fund (2206)**

This Fund was established in FY1997 and is administered by the Municipal Courts Department. This fund includes all security related contractual expenditures and additional security enhancements for the courts. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The mission of the Municipal Court Building Security Fund is to protect the health and welfare of civilians and employees by ensuring that adequate equipment, procedures, and personnel are present at all court facilities.

### **Cable TV Fund (2401, 2428)**

This fund, under certain cable television franchise agreements with the City, receives contributions on a subscriber basis. This fund is used for public access cable television programming and related costs in the Cable Television Special Fund. The Mayor's Office is responsible for administering this fund.

### **Child Safety Fund (2209)**

This fund is used to account for monies received for public, parochial and private school crossing guard programs. Revenues to the fund comes from an assessment of Municipal Court fee's on non-criminal municipal violations and a portion of each vehicle registration authorized by Harris County. The Police Department administers this fund.

### **Contractors Responsibility (2424)**

The Contractors Responsibility Fund was created for the Pay or Play Program (POP), which is administered by the Office of Business Opportunity. The Pay or Play program is designated to foster the health care options for the citizens of Houston and Harris County area, create a level playing field for contractors bidding on City of Houston projects and defray the cost of the local uninsured workforce.

### **Dedicated Drainage & Street Renewal Fund (2310)**

Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31, 2012) is \$3.47 billion. The portion of the debt associated with drainage and street improvements is estimated at \$1.69 billion. The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.

### **Digital Automated Red Light Enforcement Program Fund (2212)**

This fund tracks the financial and accounting balances from all penalties and fees collected and all costs associated with the operation and enforcement of the photographic traffic monitoring system. While no new tickets will be issued, this fund remains open while the City collects outstanding penalties and fees and pays the fund's expenses. This fund is administered by the Finance Department. In FY2015, the Digital Automated Red Light Enforcement Program (DARLEP) function will be reported in the General Fund (Fund 1000) therefore, closing out Fund 2212.

**Digital Houston Fund (2422)**

This fund is used by the City of Houston to build a citywide wireless broadband Wi-Fi mesh network that will provide affordable high-speed internet access for residents and visitors to Houston; thus creating a digital future for Houstonians through a digital literacy effort in support of achieving Houston's educational workforce and educational goals. This fund is administered by the Library Department.

**Essential Public Health Services (2010)**

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

**Forensic Transition Special Fund (2213)**

The Forensic Transition Special Fund was created for the transition of forensic operations from the Houston Police Department to the independent Houston Forensics Science Local Government Corporation (LGC). The fund's 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 Statistics, Geriatric Dental Program, and donated fund for community activities or special events coordinated by Children and Family Services Division and Community Health Services Division.

**Historic Preservation Fund (2306)**

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

**Houston Civic Events Fund (2429)**

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

**Houston Emergency Center Fund (2205)**

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

**Houston TranStar Center Fund (2402)**

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

**Juvenile Case Manager Fund (2211)**

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

**Laboratory Operation and Maintenance Fund (2008)**

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



**Maintenance Renewal and Replacement Fund (2105)**

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

**Parking Management Fund (8700)**

This fund is responsible for managing and providing on-street parking alternatives to the citizens in the Greater Houston area. This fund is administered by the Administration and Regulatory Affairs Department.

**Parks Golf Special Fund (2104)**

This fund was created to receive all City revenues derived from all City-owned golf facilities, whether operated by the City or private entities, including all related concessions fees, to be used exclusively for the maintenance, operating and improvements of any or all such golf courses.

**Parks Special Revenue Fund (2100)**

This fund is used to account for revenues and certain expenditures related to operations of the City's municipal golf courses and youth programs. This fund is administered by the Parks and Recreation Department.

**Police Special Services Fund (2201)**

This fund is used to account for activities that are not covered under the General Fund Budget. The activities include joint police operations, security and traffic control, undercover support services and use of HPD facilities. The Police Department administers this fund.

**Recycling Expansion Program Fund (2305)**

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

**Special Waste Fund (2423)**

The Health and Human Services Special Waste Fund pertains to fees issuance of permits or registration certificate. The Fats, Oil, and Grease (FOG) section is responsible for the permitting of all special waste generators, transporters and biological pretreaters in the City of Houston. The goal of the FOG program is to prevent the infiltration of fats, oils, and grease into the sanitary sewer, and to assure that the City's infrastructure and the health of the citizens are protected.

**Storm Water Fund (2302)**

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

**Supplemental Environmental Protection Fund (2404)**

This fund is for the advancement of the goals of clean air and water and to enhance the community environment impacted by criminal environmental violators. This fund is administered by the Police Department.

**Swimming Pool Safety Fund (2009)**

This fund receives proceeds from enforcing municipal, state and federal pool and spa safety standards. State and federal pool and safety standards apply to all pools and spas serving more than two dwellings; in accordance with the requirements, operators of pool and spas at apartment or condominium projects are required to obtain permits and to comply with the standards. The fees collected in pursuant of swimming pool and spa safety are used for the purposes of activities related to permitting, inspecting, monitoring, abating, controlling, educating and enforcement of municipal, state and federal standards. This fund is administered by the Health and Human Services Department.

**Technology Fee Fund (2207)**

This Fund was established in FY2001 and is administered by the Municipal Courts Department. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The purpose of the fund is to finance technological enhancements for the Municipal Courts and maintain systems to operate in an efficient manner.