Monthly Financial and Operations Report
Table of Contents

	Page
INTRODUCTION	
Controller's Office Letter of Transmittal	i
Finance Department Letter of Transmittal	vi
Finance - Major Variances from Adopted Budget	xii
Key Economic Indicators	xv
Sales Tax Growth and General Fund Comparative Fund Balance	xvi
I. GENERAL FUND	
Comparative Projections	I - 1
2015 Memorial Day Flood Report	I - 2
II. ENTERPRISE FUNDS	
Aviation	II - 1
Convention and Entertainment Facilities	II - 2
Combined Utility System	II - 3
Dedicated Drainage and Street Renewal	II - 4
Storm Water Fund	II - 5
III. RISK MANAGEMENT FUNDS	
Health Benefits	III - 1
Long-Term Disability	III - 2
Property and Casualty	III - 3
Workers' Compensation	III - 4
IV. SPECIAL REVENUE FUNDS	
Asset Forfeiture	IV - 1
Auto Dealers	IV - 1
BARC	IV - 2
Bayou Greenway 2020	IV - 2
Building Inspection	IV - 3
Building (Court) Security	IV - 3
Cable Television	IV - 4
Child Safety	IV - 4
Contractor's Responsibility	IV - 5
Digital Houston	IV - 5
Essential Public Health Services	IV - 6
Forensic Transition Special	IV - 6
Health Special Revenue	IV - 7
Historic Preservation	IV - 7
Houston Emergency Center	IV - 8
Houston Transtar	IV - 8
Juvenile Case Manager Fund	IV - 9
Laboratory Operation & Maintenance	IV - 9
Maintenance Renewal and Replacement	IV - 10
Parking Management	IV - 10
Parks Golf Special Fund	IV - 11
Parks Special	IV - 11
Planning & Development Special Revenue	IV - 12
Police Special	IV - 12
Recycling Expansion Program Fund	IV - 13
Special Waste	IV - 13
Supplemental Environmental Protection Fund	IV - 14
Swimming Pool Safety Fund	IV - 14
Technology Fee Fund	IV - 15
Tourism Promotion Special Revenue Fund	IV - 15
V. OTHER FUNDS	
Commercial Paper Issued and Available	V - 1
Total Outstanding Debt	V - 2
Voter Authorized Obligations	V - 3
Retiree Medical Unfunded Accrued Liabilities	V - 4
City Pension Fund Contribution Summary	V - 5
Civic Art Program Appropriation	V - 6
VI. APPENDICES	
FTE Report	VI - 1
Fund Descriptions	VI - 3

OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

CHRIS B. BROWN

To: Mayor Sylvester Turner
City Council Members

From: Chris B. Brown
City Controller

Date: July 28, 2017

Subject: **June 2017 Financial Report**

Attached is the Monthly Financial Report for the period ending June 30, 2017.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of $249.1 million for FY2017. This is $7.3 million lower than the projection of the Finance Department. The difference is due to a $7.3 million lower revenue projection from the Controller's Office. Based on our current projections, the fund balance will be $96.7 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

We have increased our revenue projection $10.5 million from our May projection. Property Tax was decreased $1.2 million for lower than expected actual receipts. Industrial Assessments was increased $860,000 for higher actual receipts. Sales Tax was increased $5.0 million for higher than expected May receipts. Telephone Franchise was decreased $985,000 for lower than projected actual receipts. Direct Interfund was decreased $1.6 million for lower chargebacks to Public Works and Planning. Municipal Courts Fines & Forfeits increased $509,000 for higher actual receipts. Interest was increased $301,000 for higher than anticipated interest earnings. Miscellaneous/Other was increased $6.6 million to reflect lawsuit settlements. Finally, Sale of Capital Assets was increased $733,000 for higher sales of streets. There were also small increases/decreases in several other revenue categories.

The major differences are in three categories:

(1) Property Tax is $1.8 million lower, as Controller's is projecting lower receipts for the year-end accrual.

(2) Sales tax is $3.5 million lower, as Controller's is projecting lower receipts for June.

(3) Charges for Services is $1.2 million lower, as Controller's is projecting lower year-end accruals.

Expenditure projections were decreased $10.4 million from last month's report. This is $18.0 million higher than the Adopted Budget. Most departments projections were decreased a total of $11.7 million to reflect final savings in personnel, supplies, and services, offset by an increase of $1.3 million to Fire, for higher than expected termination pay costs.

ENTERPRISE FUNDS

In the Aviation Operating Fund, our projection for Operating Revenues increased $5.9 million for higher terminal space rentals, parking, and concession revenues. Operating Expenses increased $4.7 million due to higher water and sewer charges. These changes caused Operating Transfers to increase $1.3 million.

In the Convention & Entertainment Operating Fund, we increased our projection for Non-Operating Revenues $357,000 for higher delinquent Hotel Occupancy Tax (HOT) receipts.

Our projections in the Combined Utility System Fund Operating Revenues was increased $908,000 for higher permit fees. Operating Expenses decreased $19.6 million, for lower program implementation costs, maintenance, personnel, and utilities. Non-Operating Revenues increased $4.9 million for sales of property and interest income. Operating Transfers decreased $18 million for delays in capital equipment purchases and lower variable rate costs.

In the Storm Water Fund, our projection for expenditures decreased $5 million mainly for contract implementation delays in the Storm Water Action Team (SWAT) and equipment purchases.

Finally, our projection for the Dedicated Drainage & Street Renewal Fund for expenditures decreased $8 million mainly for delays in capital projects and equipment purchases.

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, 2017, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	8.08%
Combined Utility System	0.31%
Aviation	15.25%
Convention and Entertainment	12.16%

Respectfully submitted,

Chris B. Brown
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
June 30, 2017

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 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." On June 1, 2017, the City remarketed the 2012B Bonds changing the index from SIFMA-Index to 70% of Libor.

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.

On November 7, 2016, UBS AG novated $150,000,000 notional amount to Wells Fargo Bank, N.A.

Receipts and Payments. For the twelve months ended June 30, 2017, the City received $5,046,277.15 in swap revenue for these swaps and paid $4,331,142.03 of interest on the underlying securities. The contractual rate for the City's swap payment is 3.78%. The average effective rate for the 2004B bonds, including interest for the Series 2004B bonds, the City's swap payments, and its dealer and liquidity fees, reduced by swap receipts, was 4.31%. 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 $167 million on June 30, 2017. 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	$ (90,514,857)	NR /A+ /A+
JP Morgan Chase	150,000,000	(38,427,024)	Aa3/ A+/AA-
Wells Fargo	150,000,000	(38,427,024)	Aa2 /AA-/AA
	$ 653,325,000	$ (167,368,907)	

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 twelve months ended June 30, 2017, the swap generated positive cash flow with the average variable rate paid on the underlying tax-exempt bonds at 0.65%, or 0.11% lower than the average 0.76% 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 ongoing payment obligations under the swap (and to a limited extent, its termination payment obligations) are insured, and counterparties cannot terminate so long as the insurer does not fail to perform. If a swap is terminated, the associated variable-rate bonds would no longer carry synthetic fixed interest rates. Also, if the swap has a negative fair value at termination, the City would be liable to the counterparty for a payment equal to the swap's fair value.

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

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

Objective. The City entered the swap agreement to hedge against the potential of rising interest rates and to achieve a lower fixed rate than the market rate for traditional fixed rate debt. This swap was previously assigned to the 2008A variable rate demand bonds and the 2010B SIFMA Indexed Notes. The swap is currently associated with the 2012C SIFMA Indexed Notes, which refunded the 2010 SIFMA Indexed Notes. The addition of the SIFMA-Indexed Notes diversifies the System's variable rate debt portfolio. Rates on the notes are calculated at SIFMA +60 bps, and the notes expire in 2016. On August 1, 2016, CUS refunded 2012C SIFMA Index Notes to CUS 2016C Libor Index.

Terms. The notional amount of the swap is $249.1 million with the underlying bonds being the Series 2016C Notes. The swap agreement contains scheduled reductions to the outstanding notional amount during the years 2028 to 2034.

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

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

Receipts and Payments. For the nine months ended June 30, 2017, the City earned $1,202,488.36 in swap revenue for its 2016C swap and paid $1,354,291.94 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 4.42%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of $65.9 million on June 30, 2017. This value was calculated using the zero-coupon method.

Credit risk. The City's swap policy generally requires that swap counterparties be rated double-A or better by at least one nationally recognized rating agency. As of this date, Wells Fargo Bank met this requirement with ratings

of Aa2/AA-/AA. Also, under the agreement, if Wells Fargo Bank's credit rating falls below double-A, collateral may be requested in varying amounts depending on the credit rating and swap fair value. No collateral has been required to date.

Basis risk. The City will be exposed to basis risk on the swap because the variable payment received is based on a taxable index other than the tax-exempt SIFMA based rate paid by the City on the bonds. In the future, if tax-exempt rates move to convergence with the taxable LIBOR index (because of reductions in tax rates, for example), the expected cost savings may not be realized, resulting in a higher synthetic rate. For the twelve months ended June 30, 2017, the average variable rate paid on the underlying tax-exempt bonds, excluding the fixed credit spread component, was 0.54%, 0.06% higher than the average 0.48% LIBOR-based rate received for the swap.

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

CITY OF HOUSTON
Finance Department

Sylvester Turner
Mayor

Finance Department
P.O. Box 1562
Houston, Texas 77251-1562

T. 832-393-9051
F. 832-393-9116
www.houstontx.gov

To: Mayor Sylvester Turner
City Council Members

Date: July 28, 2017

Subject: 12+0 Financial Report

Attached is the 12+0 Financial Report for the period ending June 30, 2017. Fiscal Year 2017 projections are based on twelve months of actual results, however, invoices for goods and services provided in Fiscal Year 2017 do continue to come in. These expenses continue to be recorded as accruals to Fiscal Year 2017 until August 31st, so the results are not final until the publication of the FY2017 Comprehensive Annual Financial Report.

Next month we will begin presenting this Monthly Financial Report for Fiscal Year 2018. At the time of the FY2018 Adopted budget formulation, the beginning fund balance was estimated to be $225 million. In this 12+0 Financial Report, we are currently projecting that this balance will be $256 million, an increase of $31 million. This increase in projected fund balance from the time that budget was first presented is primarily due to:

- $10 million in Sales Taxes,
- $8 million in Miscellaneous/Other Revenue, primarily due to lawsuit settlement,
- $1 million in Interest,
- $600,000 in Street and Easement Sales,
- $600,000 in Licenses and Permits, and
- $10 million in expenditure savings.

The remainder of this report compares changes from the prior 11+1 Financial Report:

General Fund

Our revenue projection is $47.1 million higher than the Adopted Budget and $13.2 million higher than the 11+1 Report. The variance from the prior month's projection is primarily due to:

- $6.3 million increase in Miscellaneous/Other Revenue primarily due to lawsuit settlement,
- $6.1 million increase in Sales Tax to reflect higher than anticipated May sales tax receipts,
- $733,000 increase in Sales of Capital Assets due to higher than anticipated streets and easements sales,
- $559,000 increase in Licenses and Permits due to higher than anticipated receipts,
- $330,000 increase in Municipal Courts Fines and Forfeits due to higher than anticipated receipts,
- $301,000 increase in Interests due to higher cash receipts,

– $1.6 million decrease in Direct Interfund Services primarily due to lower than anticipated chargeback services to Public Works and Engineering and Planning Department.

General Fund Revenues (amounts expressed in thousands)

Category	FY16 Actual	FY17 Adopted Budget	FY17 Current Projection	Variance Over/(Under)
Property Tax	$1,098,664	$1,133,191	$1,158,377	$25,186
Sales Tax	640,476	615,000	631,129	16,129
Franchise Fees	191,169	192,785	188,445	(4,340)
Other	370,538	357,437	367,604	10,167
Total	**$2,300,847**	**$2,298,413**	**$2,345,555**	**$47,142**

Our expenditure projection is $18 million higher than the Adopted Budget and $10.4 million less than the 11+1 Report, primarily due to:

– $11.7 million savings in personnel, supplies, and services for various departments, offset by $1.3 million transfer to Fire Department for termination pay as a result of attrition.

General Fund Expenditures (amounts expressed in thousands)

Category	FY16 Actual	FY17 Adopted Budget	FY17 Current Projection	Variance Over/(Under)
Police	$800,918	$811,296	$823,455	$12,159
Fire	504,177	504,652	506,557	1,905
Other Departments	696,816	699,266	703,196	3,930
Debt Service/PAYGO	346,000	293,156	293,156	-
Total	**$2,347,911**	**$2,308,370**	**$2,326,364**	**$17,994**

We are currently projecting the ending fund balance of $256.4 million, which is $23.6 million higher than the 11+1 Report and 12.6% of expenditures less debt service and pay-as-you-go (PAYGO) transfers.

Fund Balance (amounts expressed in thousands)

Category	FY16 Actual	FY17 Adopted Budget	FY17 Current Projection	Variance Over/(Under)
Fund Balance - Beginning of Year	$287,843	$196,394	$236,947	$40,553
Changes to Designated Fund Balance	-	300	300	-
Budgeted Increase/(Decrease) in Fund Balance	(47,064)	(9,957)	19,191	29,148
Change in Inventory/Prepaid Items/Imprest Cash	(3,832)	-	-	-
Fund Balance, End of Year	**$236,947**	**$186,737**	**$256,438**	**$69,701**
% of Expenditures Less Debt Service and PAYGO	11.8%	9.3%	12.6%	3.3%

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

Enterprise, Special Revenue and Other Funds

We are projecting the following forecast changes in Enterprise Funds, Special Revenue Funds and other funds from the 11+1 Report.

Aviation

Operating Revenues increased by $5.9 million primarily due to higher terminal space rental and garage parking revenues. Operating Expenses increased by $4.7 million primarily due to higher than anticipated water and sewer charges. As a result, Operating Transfers increased by $1.3 million.

Convention & Entertainment

Non-Operating Revenues increased by $357,000 primarily due to higher than anticipated delinquent Hotel Occupancy Tax (HOT) collections.

Combined Utilities System

Operating Revenues increased by $908,000 due to higher than anticipated permit fees. Operating Expenses decreased by $19.6 million primarily due to delays in program implementation for regulatory compliance operation and maintenance activities, as well as personnel savings and lower than anticipated electricity and gas costs. Non-Operating Revenues increased by $4.9 million due to land sales and higher interest income. Operating Transfers decreased by $17.9 million primarily due to delays in capital equipment purchases and lower variable interest rate payments.

Dedicated Drainage & Street Renewal Fund

Expenditures decreased by $7.9 million primarily due to delays in capital projects and capital equipment purchases.

Storm Water

Expenditures decreased by $4.9 million primarily due to contract implementation delays related to the Storm Water Action Team (SWAT) Program and delays in capital equipment purchases.

Health Benefits Fund

Revenues decreased by $624,000 due to employee plan shifts and rate change effective May 1, 2017.

Long Term Disability Fund

Expenditures decreased by $585,000 due to lower than anticipated medical claims.

Property & Casualty Fund

Revenues and Expenditures decreased by $9.5 million due to lower than anticipated costs for legal services.

Workers' Compensation Fund

Operating Revenues and Expenditures decreased by $227,000 due to lower claims than anticipated.

Asset Forfeiture Fund

Revenues decreased by $261,000 due to lower than anticipated confiscations. Expenditures increased by $607,000 due to overtime and equipment purchases.

Auto Dealers Fund

Revenues increased by $536,000 due to higher than anticipated licenses and fees. Expenditures decreased by $275,000 to reflect savings in personnel, supplies, services and delays in equipment purchases.

BARC Fund

Expenditures decreased by $468,000 to reflect savings in personnel, supplies, and services.

Bayou Greenway 2020 Fund

Expenditures decreased by $343,000 to reflect savings in personnel, supplies, and services.

Building Inspection Fund

Revenues increased by $1.8 million primarily due higher than anticipated permit activities. Expenditures decreased by $3.7 million to reflect savings in personnel, supplies, services, and capital equipment purchases.

Cable TV

Expenditures decreased by $1.2 million to reflect delays in equipment purchases.

Essential Public Health Services Fund

Expenditures decreased by $1.5 million to reflect contract savings and delays in equipment purchases.

Health Special Revenue Fund

Revenues increased by $384,000 primarily due to prior year grants reimbursements. Expenditures decreased by $390,000 to reflect contract savings and delays in equipment purchases.

Houston Emergency Center Fund

Expenditures decreased by $2.2 million to reflect savings in personnel, supplies and services.

Houston TranStar

Expenditures decreased by $483,000 primarily due to lower than anticipated building maintenance services.

Maintenance Renewal and Replacement

Expenditures decreased by $1.2 million to reflect savings in personnel, supplies and services.

Parking Management Fund

Revenues increased by $343,000 primarily due to higher than anticipated parking fees and violations. Expenditures decreased by $2.8 million to reflect savings in personnel, supplies, services, and delays in vehicle purchases.

Parks Special Revenue Fund

Expenditures decreased by $486,000 to reflect contract savings.

Planning and Development Special Fund

Revenues increased $290,000 primarily due to higher than anticipated platting fees. Expenditures decreased by $742,000 to reflect savings in personnel, supplies and services.

Police Special Services Fund

Revenues decreased by $334,000 primarily due to lower than anticipated police services to outside law enforcement agencies. Expenditures decreased by $1.9 million to reflect savings in personnel, supplies and services.

Special Waste Fund

Expenditures decreased by $443,000 primarily due to delays in vehicle purchases.

Tourism Promotion Special Revenue Fund

Expenditures decreased by $1.2 million primarily due to project delays.

Houston Economy

Energy – The average oil price of $45.18 for the month of June was 6.8% lower than prior month's average price of $48.48. Compared to last year, the price has decreased by 7.3%. The average oil rig count of 747 for the month of June was 4.6% higher than prior month's count of 714. The rig count year-over-year comparison for the month of June showed an increase of 126.4%.

Employment – According to the Bureau of Labor Statistics, the preliminary total nonfarm employment in the Houston-The Woodlands-Sugar Land Metropolitan Statistical Area stood at 3,048,200 in May 2017, up approximately 1.5% year-over-year. As stated by Greater Houston Partnership in July's Economy At a Glance publication, Houston added 45,300 jobs in the 12 months ending in May '17, a significant improvement over the comparable period a year earlier, when the region added only 4,000 jobs.

Home Sales – The latest report prepared by the Houston Association of Realtors for the month of June 2017 shows the total single-family home sales of 8,414 were 8.3% higher compared to June 2016 of 7,771. The Houston housing market showed huge gains as home prices and sales volume reached new heights, keeping 2017 on track for a record year.

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

Sincerely,

Kelly Dowe
Director

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

Finance - Major Variances from Adopted Budget

Revenues

Month Reported		Variance Over/(Under)
	General Property Taxes	
July	Property Tax calculation adjustment based on updated US Census Bureau	5,183
	Total July Revenues	**5,183**
	General Property Taxes	
August	Property Tax calculation adjustment based on disaster declaration for April Tax Day Flood	6,107
	Total August Revenues	**6,107**
	Intergovernmental	
October	Increase in Ambulance Supplemental Payment Program reimbursement	2,856
	Total October Revenues	**2,856**
	Telephone Franchise	
	Decrease in Telephone Franchise Fees being lower than anticipated	(1,094)
	Other Franchise	
	Decrease in Cable TV Franchise Fees being lower than anticipated	(4,110)
	Licenses and Permits	
	Decrease in Miscellaneous Health Permits due to suspension of the program and lower Dumpster Permits	(2,955)
	Charges for Services	
	Increase mainly in police services reimbursement at the airports	299
December	**Municipal Courts Fines and Forfeits**	
	Decrease in Municipal Fines and Forfeits due to reduce citations issued	(947)
	Other Fines and Forfeits	
	Increase in Fines and Forfeits being higher than anticipated	59
	Interest	
	Increase in Interest due to higher cash receipts	1,000
	Miscellaneous/Other	
	Increase mainly from the death benefits to COH as beneficiary	151
	Sale of Capital Assets	
	Increase in sale of properties at 2311 Texas Avenue and “The Center” at 3550 West Dallas Street	5,436
	Total December Revenues	**(2,161)**
	Sales Tax	
	Increase in Sales Tax due to higher receipts	6,000
	Other Franchise	
	Increase in Cable TV Franchise higher than anticipated	802
	Licenses and Permits	
	Increase in service related permits due to Super Bowl LI	363
	Intergovernmental	
	Decrease in Municipal Service Fees due to lower police overtime services from TIRZ	(1,594)
	Charges for Services	
	Increase in passport and police services higher than anticipated	122
	Direct Interfund Services	
	Increase primarily due to reimbursement for building maintenance services	273
February	**Indirect Interfund Services**	
	Decrease is related to lower than anticipated Indirect Cost Recovery Grants	(264)
	Municipal Courts Fines and Forfeits	
	Decrease in Municipal Courts Fines and Forfeits due to lower than anticipated receipts	(494)
	Other Fines and Forfeits	
	Decrease due to lower than anticipated revenues	(236)
	Miscellaneous/Other	
	Increase is primarily due to Super Bowl LI reimbursement	5,500
	Transfers from other Funds	
	Increase due to higher than anticipated revenues	110
	Sale of Capital Assets	
	Decrease due to the real estate sale deferral offset by an increase in the sale of 815 Dorsett	(10,457)
	Total February Revenues	**125**

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

Finance - Major Variances from Adopted Budget

March	**General Property Taxes**	
	Property Tax increase based on lower than anticipated TIRZ payments	13,896
	Direct Interfund Services	
	Increase in Interfund Airport Police Services due to greater police presence at Houston airports	1,411
	Industrial Assessments	
	Increase in revenue due to higher than anticipated industrial assessment billings	279
	Miscellaneous/Other	
	Decrease in Miscellaneous revenue due to lower than anticipated Payments in Lieu of Taxes (PILOT)	(1,482)
	Other Revenue	
	Increase in revenue primarily due to higher than anticipated revenues	140
	Total March Revenues	**14,244**
May	**Sales Tax**	
	Increase in Sales Tax due to higher receipts	4,000
	Miscellaneous/Other	
	Increase primarily due to prior year grants reimbursement	1,851
	Interest	
	Increase in Interest due to higher cash receipts	750
	Other Fines and Forfeits	
	Increase primarily due to higher than anticipated collection	381
	Charges for Services	
	Increase primarily due to higher than anticipated weed cutting revenues	374
	Indirect Interfund Services	
	Increase due to higher than anticipated indirect cost recovery from grants	195
	Total March Revenues	**7,552**
June	**Miscellaneous/Other**	
	Increase primarily due to lawsuit settlement	6,329
	Sales Tax	
	Increase in Sales Tax due to than higher receipts	6,129
	Sale of Capital Assets	
	Increase due to higher than anticipated sale of streets and easements	733
	Licenses and Permits	
	Increase in service related permits	559
	Municipal Courts Fines and Forfeits	
	Increase due to higher than anticipated receipts	330
	Interest	
	Increase in Interest due to higher cash receipts	301
	Charges for Services	
	Increase due to higher than anticipated passport fees	176
	Intergovernmental	
	Increase due to higher than anticipated federal reimbursements	127
	Other Revenue Adjustments	
	Increase due to higher than anticipated receipts	166
	Direct Interfund Services	
	Decrease due to lower than anticipated chargeback services to Public Works and Planning Department	(1,614)
	Total June Revenues	**13,236**
	Total Revenues	**47,142**
	Additional Beginning Fund Balance	40,553
	Total Resources	**87,695**

Expenditures

July	**Public Safety**	
	Elimination of a one-time planned deferral payment to the Houston Police Officers Pension System	12,500
	Increase Police overtime to target key areas experiencing increased drug activity	2,000
September	Prior year City Council funds allocated to the Houston Police Department	101
	Total Public Safety	**14,601**

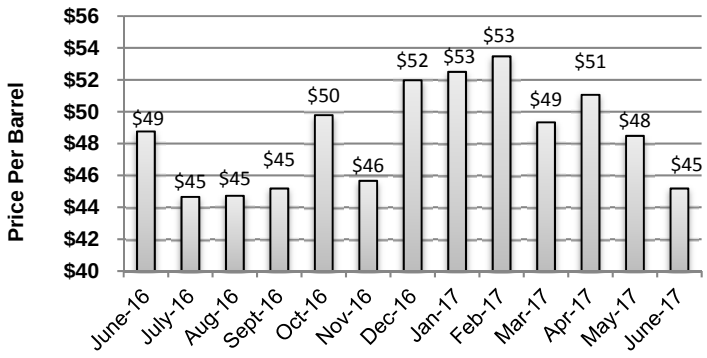
General Fund (Fund 1000)
(amounts expressed in thousands)

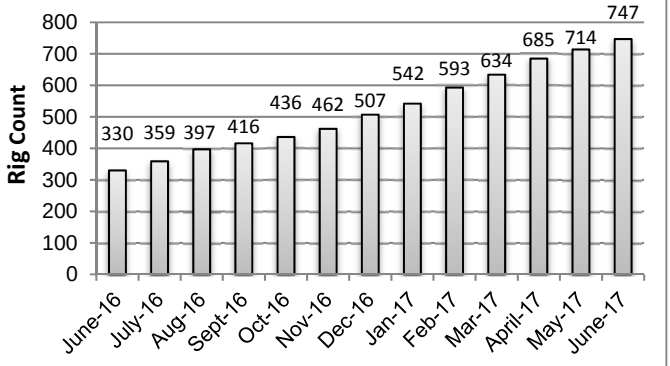
Finance - Major Variances from Adopted Budget

September	**Other Adjustments**	
	First quarter vacancy savings	(1,072)
	Council District Service Fund rollover	1,559
	Purchase refuse carts that are no longer eligible for capital funding	1,000
	Hire additional Park Rangers to deter increased drug activity at City parks	848
	Increase transfer to the Mayor's Office of Special Events	500
	Allocation of prior year City Council unspent funds	163
	Other Expenditure Adjustments	47
December	Second quarter vacancy savings	(678)
	Fuel savings	(3,002)
	Interfund Vehicle Services savings	(1,038)
	SWAT Program Funding	10,000
February	Lower transfer to Recycling Fund due to decrease in glass disposal removal	(1,700)
	Vacancy Savings	(1,635)
	Decrease due to lower transfer out for TIRZ police services	(1,500)
	Service chargeback savings	(1,157)
	Costs related to Super Bowl LI activities	5,500
	Solid Waste overtime	3,146
	Refuse disposal overages	1,471
	Increase in funding for Houston Forensic Center transfer	740
	Increase in building maintenance services for Public Works and Fleet	333
	Other Expenditure Adjustments	92
March	Other Expenditure Adjustments	148
June	Lower than anticipated claims and judgements	(3,500)
	Vacancy savings	(2,823)
	Interfund Vehicle Services savings	(1,157)
	Fuel savings	(1,131)
	Delays in the purchase of refuse carts	(700)
	Contract savings for Enterprise Financial Risk Management	(700)
	Other Expenditure Adjustments	(360)
	Total Other Adjustments	**3,393**
	Total Expenditures	**17,994**

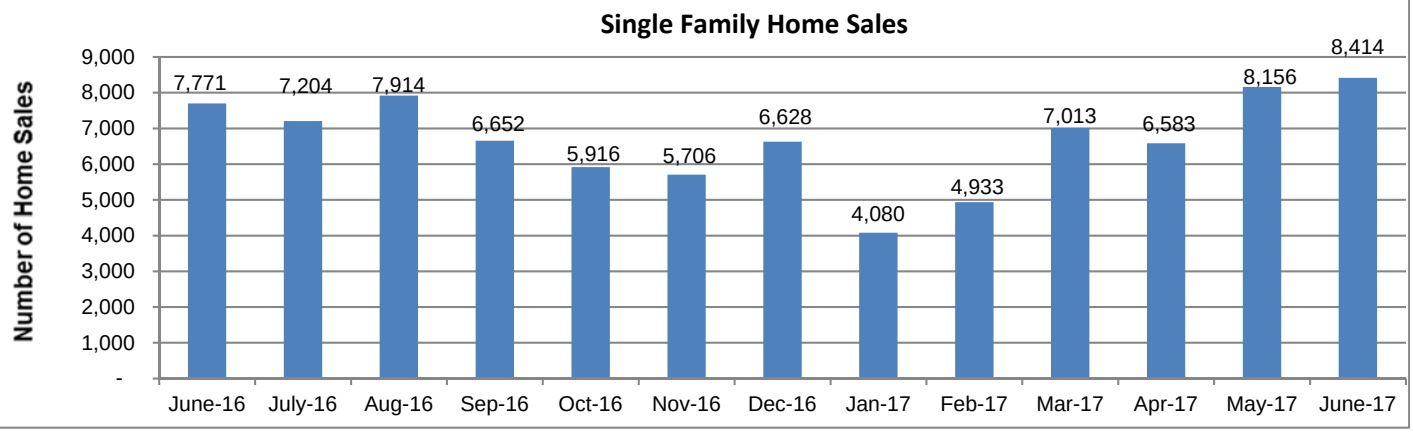
Total may reflect slight variances due to rounding.

Key Economic Indicators

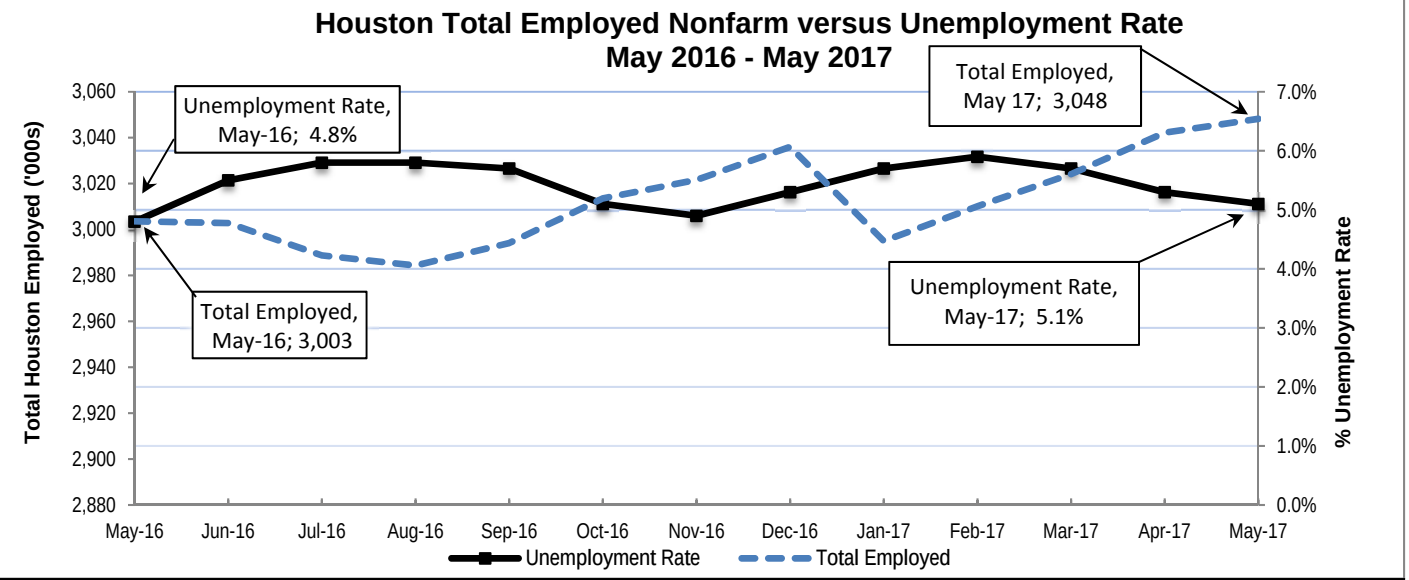




Oil prices show a decrease of 6.8% in June from May. Compared to June 2016, oil prices are down by 7.3%. Rig counts show an increase of 4.6% in June from May. Compared to June 2016, rig counts are up by 126.4%.
Source: US Energy Information Administration & Baker Hughes Rig Counts



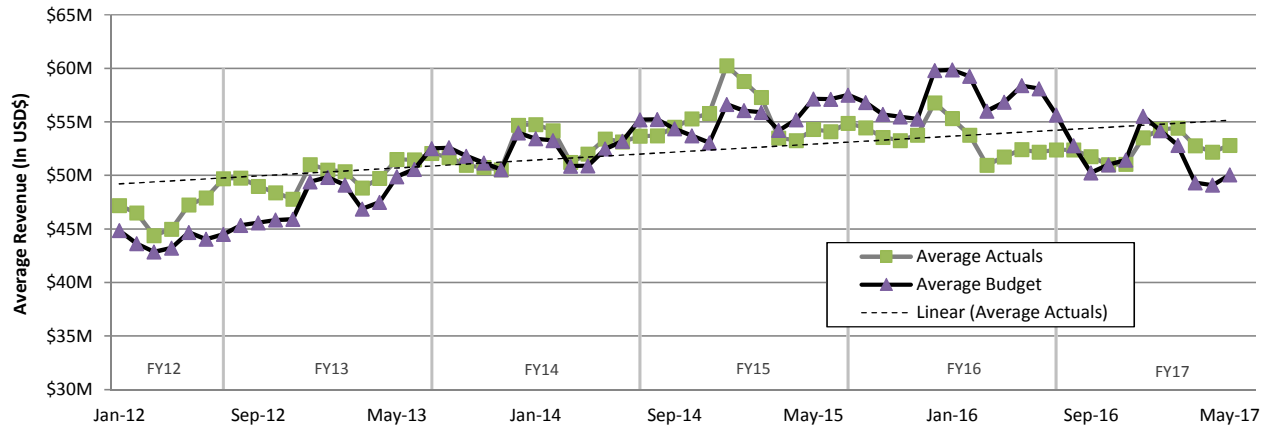
Single-family home sales showed an increase in June from May. According to HAR, single-family home sales totaled 8,414 units compared to 7,771 units a year earlier, an increase of 8.3 %.
Source: HAR.COM



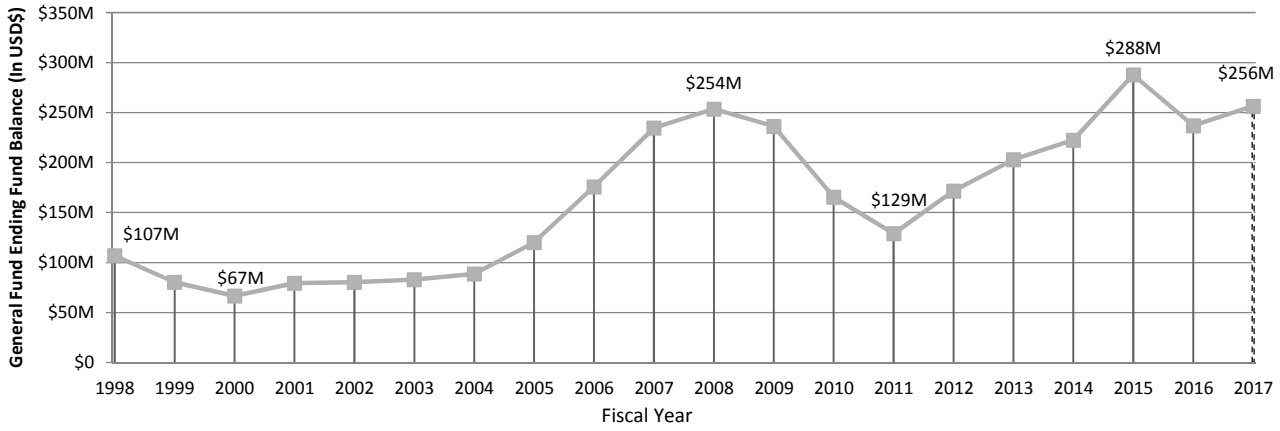
The Total Employed rate shows a slight increase from May 2016 of 3,003 to May 2017 of 3,048.
The Unemployment rate shows an increase from May 2016 of 4.8% to May 2017 of 5.1%.
Source: Bureau of Labor Statistics

Sales Tax Growth and Comparative Fund Balance

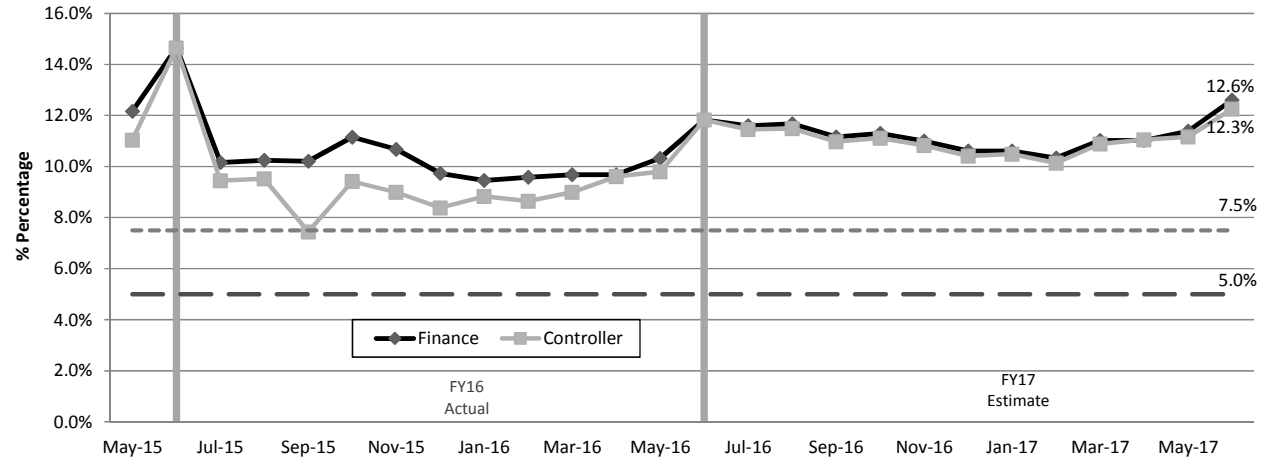
Sales Tax - Three-month Rolling Average



Historical Unassigned Ending Fund Balance



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



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

General Fund (Fund 1000)

For the period ended June 30, 2017
(amounts expressed in thousands)

Actual YTD
Current Budget

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 Controller's Projection	FY2017 Finance Projection	FY2017 Actual YTD	Controller - Finance Variance	Finance	Controller
Revenues									
General Property Taxes	1,098,664	1,133,191	1,133,191	1,156,569	1,158,377	1,156,569	(1,808)	✓	✓
Industrial Assessments	19,239	18,043	18,043	18,360	18,446	18,198	(86)	✓	✓
Sales Tax	640,476	615,000	615,000	627,627	631,129	622,384	(3,502)	✓	✓
Other Taxes	16,271	16,909	16,909	16,896	16,909	12,487	(13)	✓	✓
Electric Franchise	101,212	102,030	102,030	102,092	102,092	102,092	-	✓	✓
Telephone Franchise	43,061	42,000	42,000	41,015	40,906	38,243	109	✓	✓
Gas Franchise	14,840	15,016	15,016	15,016	15,016	15,016	-	✓	✓
Other Franchise	32,056	33,739	33,739	30,523	30,431	28,353	92	!	!
Licenses and Permits	39,608	41,811	41,811	39,283	39,778	39,204	(495)	✓	!
Intergovernmental	53,663	70,151	70,151	71,540	71,540	52,857	-	✓	✓
Charges for Services	62,553	58,698	58,698	58,510	59,669	58,493	(1,159)	✓	✓
Direct Interfund Services	54,024	53,897	53,897	53,967	53,967	53,069	-	✓	✓
Indirect Interfund Services	26,611	27,436	27,436	27,399	27,399	27,097	-	✓	✓
Municipal Courts Fines and Forfeits	24,960	22,812	22,812	21,423	21,701	21,303	(278)	✓	!
Other Fines and Forfeits	4,952	4,306	4,306	4,485	4,509	4,478	(24)	✓	✓
Interest	3,700	3,000	3,000	5,051	5,051	5,051	-	✓	✓
Miscellaneous/Other	22,367	13,825	13,825	26,043	26,174	25,572	(131)	✓	✓
Total Revenues	**2,258,257**	**2,271,864**	**2,271,864**	**2,315,799**	**2,323,094**	**2,280,466**	**(7,295)**	✓	✓
Expenditures									
Administration & Regulatory Affairs	29,241	30,523	30,555	29,485	29,485	26,731	-	✓	✓
City Council	17,465	10,329	11,956	11,678	11,678	10,270	-	✓	✓
City Secretary	685	908	908	706	706	706	-	✓	✓
Controller	8,038	8,887	8,888	8,335	8,335	8,160	-	✓	✓
Finance	17,657	19,622	19,625	17,525	17,525	17,195	-	✓	✓
Fire	504,177	504,652	506,557	506,557	506,557	504,183	-	✓	✓
General Services	40,706	41,223	41,276	41,276	41,276	39,753	-	✓	✓
Housing and Community Development	490	533	533	509	509	503	-	✓	✓
Houston Emergency Center	10,495	10,148	10,247	10,247	10,247	10,247	-	✓	✓
Houston Health Department	61,248	65,639	65,692	65,641	65,641	64,955	-	✓	✓
Human Resources	3,390	3,054	3,056	3,006	3,006	2,955	-	✓	✓
Information Technology	22,274	23,363	23,450	21,565	21,565	21,227	-	✓	✓
Legal	15,485	16,046	16,046	15,239	15,239	14,999	-	✓	✓
Library	39,695	40,917	40,931	40,601	40,601	40,489	-	✓	✓
Mayor's Office	8,000	7,696	7,717	7,713	7,713	7,658	-	✓	✓
Municipal Courts	27,705	29,562	29,158	27,725	27,725	27,399	-	✓	✓
Neighborhoods	12,472	11,705	11,765	11,175	11,175	10,898	-	✓	✓
Office of Business Opportunity	2,835	3,049	3,049	2,928	2,928	2,901	-	✓	✓
Parks and Recreation	70,169	73,139	73,481	73,589	73,589	71,098	-	✓	✓
Planning and Development	5,804	4,189	4,438	4,049	4,049	3,971	-	✓	✓
Police	800,918	811,296	823,455	823,455	823,455	816,782	-	✓	✓
Public Works and Engineering	30,667	31,944	31,067	30,889	30,889	28,503	-	✓	✓
Solid Waste Management	74,564	80,913	83,746	83,698	83,698	81,089	-	✓	✓
Total Departmental Expenditures	**1,804,180**	**1,829,337**	**1,847,596**	**1,837,591**	**1,837,591**	**1,812,672**	**-**	✓	✓
General Government	197,731	185,877	199,193	195,617	195,617	163,526	-	✓	✓
Total Expenditures Other Than Debt	**2,001,911**	**2,015,214**	**2,046,789**	**2,033,208**	**2,033,208**	**1,976,198**	**-**	✓	✓
Transfer to Special Revenues	27,758	(23,544)	(23,544)	(23,544)	(23,544)	-	-		
Captured Revenue Transfer to DDSRF	22,288	34,741	34,741	34,741	34,741	-	-		
Debt Service Transfer	295,954	281,959	281,959	281,959	281,959	293,156	-		
Total Expenditures and Other Uses	**2,347,911**	**2,308,370**	**2,339,945**	**2,326,364**	**2,326,364**	**2,269,354**	**-**	✓	✓
Net Current Activity	**(89,654)**	**(36,506)**	**(68,081)**	**(10,565)**	**(3,270)**	**11,112**	**(7,295)**		
Other Financing Sources (Uses)									
Transfers from Other Funds	34,656	12,049	12,049	12,159	12,159	11,718	-	✓	✓
Sale of Capital Assets	7,934	14,500	14,500	10,302	10,302	10,302	-	!	!
Total Other Financing Sources (Uses)	**42,590**	**26,549**	**26,549**	**22,461**	**22,461**	**22,021**	**-**	!	!
Fund Balances									
Fund Balance - Beginning of Year	287,843	236,947	236,947	236,947	236,947	236,947	-		
Changes to Designated Fund Balance*	-	300	300	300	300	-	-		
Budgeted Increase/(Decrease) in Fund Balance	(47,064)	(9,957)	(41,532)	(41,532)	(41,532)	33,133	-		
Change in Inventory/Prepaid Items/Imprest Cash	(3,832)	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	53,428	60,723	-	(7,295)		
Fund Balance, End of Year*	**236,947**	**227,290**	**195,715**	**249,143**	**256,438**	**270,080**	**(7,295)**		

*The total designation for the Budget Stabilization Fund is currently $20.1M.

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

***According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service and Pay-As-You-Go (PAYGO) which is $152,491 based on current projections. The City will be $96,653 above 7.5% based on the Controller's Projections for FY2017.

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

City of Houston
Quarterly Financial Report
Flood Disaster Events
June 30, 2017

	TOTALS FOR PROJECT - ALL FUNDS				
	Disaster Summary Outline (DSO) Projected Damage		4th Qtr Only		Inception of Project to June 30, 2017
	DR 4223	DR 4269	DR 4223	DR 4269	
REVENUES - Governmental					
Recoveries and Refund					
FEMA/Insurance Reimbursements			$ 143,962	$ 173,301	$ 4,500,615
Unreimbursed FEMA Obligations			$ -	$ -	$ -
Insurance Advance			$ -	$ -	$ -
0.5% Indirect Mgmt. Fee			$ -	$ -	$ -
Other			$ -	$ -	$ 85,770
Interest Earned			$ 11,341	$ -	$ 141,408
Subtotal Revenues - Governmental			$ 155,303	$ 173,301	$ 4,727,793
REVENUES - Stormwater					
Recoveries and Refund					
FEMA/Insurance Reimbursements			$ -	$ -	$ -
Unreimbursed FEMA Obligations			$ -	$ -	$ -
Insurance Advance			$ -	$ -	$ -
0.5% Indirect Mgmt. Fee			$ -	$ -	$ -
Other			$ -	$ -	$ -
Interest Earned			$ -	$ -	$ 20
Subtotal Revenues - Stormwater			$ -	$ -	$ 20
REVENUES - CUS					
Recoveries and Refund					
FEMA/Insurance Reimbursements			$ -	$ -	$ 22,887
Unreimbursed FEMA Obligations			$ -	$ -	$ -
Insurance Advance			$ -	$ -	$ -
0.5% Indirect Mgmt. Fee			$ -	$ -	$ -
Interest Earned			$ (500)	$ -	$ 3,365
Subtotal Revenues - CUS			$ (500)	$ -	$ 26,252
Total Revenues			$ 154,803	$ 173,301	$ 4,754,065
EXPENDITURES - Governmental					
Personnel	$ 4,200,000	$ 2,519,734	$ (11,722)	$ -	$ 2,409,770
Materials & Supplies	$ -	$ -	$ -	$ -	$ 13,787
Contracts	$ 9,000,000	$ 374,681	$ -	$ -	$ 8,751,285
Equipment	$ 3,100,000	$ 161,855	$ -	$ -	$ (119,027)
Other	$ -	$ -	$ -	$ -	$ 16,705
Subtotal Expenditures - Governmental	$ 16,300,000	$ 3,056,270	$ (11,722)	$ -	$ 11,072,520
EXPENDITURES - CUS					
Personnel	$ 1,200,000	$ -	$ -	$ -	$ 183,367
Materials & Supplies	$ 1,000,000	$ -	$ -	$ -	$ 124,239
Contracts	$ 22,000,000	$ -	$ 171,957	$ -	$ 2,277,110
Equipment	$ 800,000	$ -	$ -	$ -	$ 1,999
Other	$ -	$ -	$ -	$ -	$ -
Subtotal Expenditures - CUS	$ 25,000,000	$ -	$ 171,957	$ -	$ 2,586,715
EXPENDITURES - Stormwater					
Personnel			$ -	$ -	$ 110,005
Materials & Supplies			$ -	$ -	$ -
Contracts			$ -	$ -	$ -
Equipment			$ -	$ -	$ -
Other			$ -	$ -	$ -
Subtotal Expenditures - Stormwater	$ -		$ -	$ -	$ 110,005
Total Expenditures	$ 41,300,000	$ 3,056,270	$ 160,235	$ -	$ 13,769,240
NET CURRENT ACTIVITY			$ (5,432)	$ 173,301	$ (9,015,175)
OTHER FINANCIAL ACTIVITY					
LOAN IN / (OUT)					
General Fund			$ -	$ -	$ 2,000,000
Budget Stabilization Fund			$ (9,000,000)	$ -	$ -
TRANSFER FROM GENERAL FUND			$ 6,000,000	$ -	$ 6,000,000
Total Other Financial Activity			$ (3,000,000)	$ -	$ 8,000,000
Excess (deficiency) of revenues and other financing sources over expenditures and other uses			$ (3,005,432)	$ 173,301	$ (1,015,175)

Key Facts:

1. DR 4223 - Disaster Incident Period was from May 4, 2015 through June 22, 2015.
2. DR 4269 - Disaster Incident Period was from April 17, 2016 through April 30, 2016.
3. FEMA Disaster Declarations were on May 29, 2015 & April 25, 2016, respectively.
4. City of Houston was declared for all categories for Public Assistance.
5. Disaster cost share: Federal 75% COH 25%.
6. $6M transferred from general fund to cover local share and/or to repay BSF.

Aviation Operating Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Operating Revenues						
Landing Area	$ 86,870	$ 92,866	$ 92,866	$ 87,778	$ 87,778	$ 87,778
Bldg and Ground Area	216,018	212,722	212,722	221,295	218,295	218,295
Parking and Concession	177,686	185,203	178,535	179,665	179,665	179,665
Other	7,955	4,484	4,814	6,304	6,305	6,305
Total Operating Revenues	488,529	495,275	488,937	495,042	492,043	492,043
Operating Expenses						
Personnel	123,872	114,614	110,776	103,926	103,926	103,926
Supplies	8,140	9,562	9,371	7,810	8,360	8,360
Services	176,329	183,349	183,416	165,467	171,749	171,749
Non-Capital Outlay	1,114	2,162	2,286	679	804	804
Total Operating Expenses	309,455	309,687	305,849	277,882	284,839	284,839
Operating Income (Loss)	179,074	185,588	183,088	217,160	207,204	207,204
Non-Operating Revenues (Expenses)						
Interest Income	6,986	6,450	6,450	9,306	9,306	9,306
Other	1,279	0	500	553	553	553
Total Non-Operating Rev (Exp)	8,265	6,450	6,950	9,859	9,859	9,859
Income (Loss) Before Operating Transfers	187,339	192,038	190,038	227,019	217,063	217,063
Operating Transfers						
Interfund Transfer - Oper Reserve	860	2,000	2,000	192	340	340
Debt Service Principal	57,288	58,635	58,635	57,761	58,635	58,635
Debt Service Interest	52,370	87,028	85,028	65,569	87,028	87,028
Renewal and Replacement	2,705	0	0	35,543	35,543	35,543
Capital Improvement	49,558	44,375	44,375	0	35,517	35,517
Total Operating Transfers	162,781	192,038	190,038	159,065	217,063	217,063
Net Income (Loss) Operating Fund Only	$ 24,558	$ 0	$ 0	67,954	$ 0	$ 0

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

Convention and Entertainment Facilities Operating Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controllers Projection	FY2017 Finance Projection
Operating Revenues						
Facility Rentals	$ 1,380	$ 1,490	$ 1,490	$ 1,490	$ 1,490	$ 1,490
Parking	11,051	10,922	10,922	9,959	10,788	10,788
Contract Cleaning	0	0	0	0	0	0
Total Operating Revenues	12,431	12,412	12,412	11,449	12,278	12,278
Operating Expenses						
Personnel	414	293	293	267	297	297
Supplies	0	0	0	0	0	0
Services	(51)	132	132	75	107	107
Total Operating Expenses	363	425	425	342	404	404
Operating Income (Loss)	12,068	11,987	11,987	11,107	11,874	11,874
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	87,197	85,000	85,000	82,971	82,971	82,971
Delinquent	1,436	1,250	1,250	2,331	2,331	2,331
Net Hotel Occupancy Tax	88,633	86,250	86,250	85,302	85,302	85,302
Interest Income	(598)	300	300	386	386	386
Capital Outlay	0	0	0	0	0	0
Other Interest	1,942	(230)	(230)	(120)	(120)	(120)
Other	251	292	292	292	292	292
Total Non-Operating Rev (Exp)	90,228	86,612	86,612	85,860	85,860	85,860
Income (Loss) Before Operating Transfers	102,296	98,599	98,599	96,967	97,734	97,734
Operating Transfers						
Transfers for Interest	13,420	14,836	14,836	14,716	14,716	14,716
Transfers for Principal	11,407	11,568	11,568	11,498	11,498	11,498
Transfer to Component Unit	74,753	70,336	70,336	69,724	70,336	70,336
Transfers to General Fund	1,380	1,490	1,490	1,490	1,490	1,490
Transfers to Debt Service	65	70	70	70	70	70
Total Operating Transfers	101,025	98,300	98,300	97,498	98,110	98,110
Net Income (Loss) Operating Fund Only	$ 1,271	$ 299	$ 299	$ (531)	$ (376)	$ (376)

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

Combined Utility System Fund
For the period ending June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Operating Revenues						
Water Sales	$ 529,859	$ 542,300	$ 542,300	$ 544,531	$ 542,300	$ 542,300
Sewer Sales	462,786	476,474	476,474	472,222	476,474	476,474
Penalties	10,403	9,600	9,600	13,866	9,600	9,600
Other	9,461	9,222	9,222	10,129	10,129	10,129
Total Operating Revenues	1,012,509	1,037,597	1,037,597	1,040,748	1,038,503	1,038,503
Operating Expenses						
Personnel	169,512	187,465	185,293	177,760	177,816	177,816
Supplies	43,730	44,096	47,611	41,374	41,079	41,079
Electricity and Gas	48,099	45,976	45,976	38,279	40,376	40,376
Contracts & Other Payments	148,026	177,098	175,754	142,764	151,843	151,843
Non-Capital Equipment	3,402	2,559	2,567	1,378	1,407	1,407
Total Operating Expenses	412,769	457,194	457,201	401,555	412,521	412,521
Operating Income (Loss)	599,740	580,403	580,396	639,193	625,982	625,982
Non-Operating Revenues (Expenses)						
Interest Income	6,542	7,503	7,503	8,668	8,668	8,668
Sale of Property, Mains and Scrap	2,032	1,280	1,280	4,810	4,810	4,810
Other	17,370	15,622	15,622	14,235	15,852	15,852
Impact Fees	27,279	23,000	23,000	19,566	19,566	19,566
CWA & TRA Contracts (P & I)	(17,684)	(7,204)	(7,204)	(7,204)	(7,204)	(7,204)
Total Non-Operating Rev (Exp)	35,539	40,201	40,201	40,075	41,692	41,692
Income (Loss) Before Operating Transfers	635,279	620,604	620,597	679,268	667,674	667,674
Operating Transfers						
Debt Service Transfer	427,568	472,938	472,938	449,379	457,338	457,338
CWA & TRA Contracts (P & I) Luce Bayou	(10)	143	143	124	143	143
Transfer to PIB - Water & Sewer	9,891	9,149	9,149	9,149	9,149	9,149
Transfer to Capital Project Fund	65,000	70,000	70,000	70,000	70,000	70,000
Pension Liability Interest	2,763	4,745	4,745	3,535	4,745	4,745
Equipment Acquisition	13,912	41,741	41,735	9,509	10,065	10,065
Transfer to Stormwater	39,868	52,821	52,821	48,047	52,821	52,821
Total Operating Transfers	558,992	651,537	651,531	589,743	604,261	604,261
Net Current Activity						
Operating Fund Only	$ 76,287	$ (30,933)	$ (30,934)	$ 89,525	$ 63,413	$ 63,413

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, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Drainage Charge Revenue [1]	$ 105,279	$ 106,557	$ 106,557	$ 108,060	$ 106,557	$ 106,557
Interfund Drainage Fee	7,098	7,102	7,102	7,119	7,119	7,119
Charges for Services	603	649	649	355	475	475
Licenses & Permits	2,573	2,003	2,003	2,280	2,290	2,290
Street Milling and Sales Earnings	776	935	935	765	935	935
Metro Intergovernmental Revenue	58,366	61,566	61,566	36,485	61,566	61,566
Operating Recoveries & Refunds	47	50	50	0	1	1
Miscellaneous/Other	806	98	98	87	73	73
Total Revenues	175,548	178,960	178,960	155,151	179,016	179,016
Expenditures						
Personnel	33,641	37,117	37,117	35,992	36,090	36,090
Supplies	12,002	13,017	13,017	12,172	12,824	12,824
Other Services	33,181	27,331	27,331	25,165	27,945	27,945
Capital Outlay	33,658	12,039	12,039	3,666	3,702	3,702
Total Expenditures	112,482	89,504	89,504	76,995	80,561	80,561
Net Current Activity	63,066	89,456	89,456	78,156	98,455	98,455
Other Financing Sources (Uses)						
Interest Income	382	500	500	647	650	650
Transfer In - General Fund [2]	50,046	34,741	34,741	34,763	34,763	34,763
Transfer In - Capital Project	1,250	0	0	0	0	0
Transfer Out - Commercial Paper Agent Fees	(632)	(589)	(589)	(645)	(786)	(786)
Transfer Out - Capital Projects	(78,446)	(134,813)	(134,813)	(93,613)	(117,687)	(117,687)
Transfer Out - Special Revenue	(12,948)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Total Other Financing Sources (Uses)	(40,348)	(102,161)	(102,161)	(60,848)	(85,060)	(85,060)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	22,718	(12,705)	(12,705)	17,308	13,395	13,395
Fund Balance, Beginning of Year	27,672	50,390	50,390	50,390	50,390	50,390
Fund Balance, End of Year	$ 50,390	$ 37,685	$ 37,685	$ 67,698	$ 63,785	$ 63,785

Note:

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

	FY2017 Adopted Budget	FY2017 Projection	FY2017 Year to Date Actual
Property Tax Revenue - General Fund *($0.118 equivalent of City's Ad Valorem Tax Levy)	$ 186,664	$ 186,686	$ 186,686
Less Street & Drainage Debt Service (General Fund)	(151,923)	(151,923)	(151,923)
Captured Revenues [2] (to be transferred to Dedicated Drainage & Street Renewal Fund)	$ 34,741	$ 34,763	$ 34,763

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) is $2.970 billion. The portion of the debt associated with drainage and street improvements is estimated at $1.14 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, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Other Interfund Services	$ 1	$ 88	$ 88	$ 0	$ 0	$ 0
Miscellaneous	1,249	30	30	40	40	40
Total Revenues	1,250	118	118	40	40	40
Expenditures						
Personnel	20,442	22,093	22,093	22,127	22,182	22,182
Supplies	1,568	1,967	1,862	1,381	1,528	1,528
Other Services	13,139	13,265	23,008	11,713	16,128	16,128
Capital Outlay	420	6,129	6,490	3,073	3,077	3,077
Total Expenditures	35,569	43,454	53,453	38,294	42,915	42,915
Net Current Activity	(34,319)	(43,336)	(53,335)	(38,254)	(42,875)	(42,875)
Other Financing Sources (Uses)						
Interest Income	39	60	60	107	107	107
Transfers In - General Fund	0	0	0	10,000	10,000	10,000
Transfers In - CUS	39,868	52,821	52,821	48,047	52,821	52,821
Transfers In - DD&SRF	12,948	2,000	2,000	2,000	2,000	2,000
Transfer Out - Pension Liability Interest	(690)	(691)	(691)	(691)	(691)	(691)
Discretionary Debt - Drainage	(14,096)	(14,606)	(14,606)	(14,606)	(14,606)	(14,606)
Total Other Financing Sources (Uses)	38,069	39,585	39,585	44,857	49,632	49,632
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	3,750	(3,751)	(13,750)	6,603	6,757	6,757
Fund Balance, Beginning of Year	2,070 *	5,820	5,820	5,820	5,820	5,820
Fund Balance, End of Year	$ 5,820	$ 2,069	$ (7,930)	$ 12,423	$ 12,577	$ 12,577

* Fund Balance includes $70 in Prepaids.

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

CITY OF HOUSTON
TEXAS

Health Benefits Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Operating Revenues						
City Medical Plans	$ 314,854	$ 331,438	$ 331,438	$ 333,287	$ 333,287	$ 333,287
City Dental Plans	10,936	10,981	10,981	11,195	11,195	11,195
City Life Insurance Plans	6,113	6,484	6,484	6,389	6,389	6,389
Vision	2,827	3,008	3,008	2,934	2,934	2,934
Health Flexible Spending Account	4,005	4,500	4,500	4,425	4,425	4,425
Dependent Care Reimbursement	355	375	375	403	403	403
Operating Revenues	339,090	356,786	356,786	358,633	358,633	358,633
Operating Expenses						
Medicare Advantage	24,843	27,223	27,223	26,309	26,310	26,310
City Medical Plan Claims - Cigna	292,023	302,411	302,411	307,252	308,407	308,407
City Dental Plan Claims	10,936	10,981	10,981	11,195	11,195	11,195
Vision	2,827	3,008	3,008	2,934	2,934	2,934
City Life Insurance Plans	6,112	6,484	6,484	6,389	6,389	6,389
Administrative Costs	7,320	9,300	9,300	6,688	6,715	6,715
Health Flexible Spending Account	4,028	4,630	4,630	4,425	4,425	4,425
Dependent Care	355	375	375	403	403	403
Operating Expenses	348,444	364,412	364,412	365,595	366,778	366,778
Operating Income (Loss)	(9,354)	(7,626)	(7,626)	(6,962)	(8,145)	(8,145)
Non-Operating Revenues (Expenses)						
Interest Income	477	486	486	525	525	525
Prior Year Expense Recovery	16	0	0	68	68	68
Miscellaneous Revenue	1,047	0	0	734	734	734
Performance Guarantees	0	0	0	0	0	0
Medicare Part D - Distribution	0	0	0	0	0	0
Non-Operating Revenues (Expenses)	1,540	486	486	1,327	1,327	1,327
Net Income (Loss)	(7,814)	(7,140)	(7,140)	(5,635)	(6,818)	(6,818)
Net Assets, Beginning of Year	31,791	23,977	23,977	23,977	23,977	23,977
Net Assets, End of Year	$ 23,977	$ 16,837	$ 16,837	$ 18,342	$ 17,159	$ 17,159

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, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Operating Revenues						
Contributions	$ 1,306	$ 1,284	$ 1,284	$ 1,321	$ 1,321	$ 1,321
Operating Revenues	1,306	1,284	1,284	1,321	1,321	1,321
Operating Expenses						
Management Consulting Services	73	24	24	0	24	24
Claims Payment Services	125	170	170	140	150	150
Employee Medical Claims	776	1,451	1,451	887	887	887
Operating Expenses	974	1,645	1,645	1,027	1,061	1,061
Operating Income (Loss)	332	(361)	(361)	294	260	260
Non-Operating Revenues (Expenses)						
Interest Income	77	74	74	98	98	98
Non-Operating Revenues (Expenses)	77	74	74	98	98	98
Net Income (Loss)	409	(287)	(287)	392	358	358
Net Assets, Beginning of Year	829	1,238	1,238	1,238	1,238	1,238
Net Assets, End of Year	$ 1,238	$ 951	$ 951	$ 1,630	$ 1,596	$ 1,596

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, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Operating Revenues						
Interfund Legal Services	$ 23,426	$ 35,396	$ 35,396	$ 23,297	$ 24,260	$ 24,260
Recoveries, Prior and Misc.	0	0	0	$ 0	0	$ 0
Operating Revenues	23,426	35,396	35,396	23,297	24,260	24,260
Operating Expenses						
Personnel	7,821	8,381	8,381	8,084	8,087	8,087
Supplies	129	165	188	148	149	149
Services:	0					
Insurance Fees/Adm.	10,556	11,365	11,365	10,366	10,551	10,551
Claims and Judgments	2,335	11,950	11,032	2,631	3,383	3,383
Other Services	2,585	3,536	4,431	2,075	2,091	2,091
Capital Outlay	0	0	0	0	0	0
Operating Expenses	23,426	35,396	35,396	23,305	24,260	24,260
Operating Income (Loss)	0	0	0	(7)	85	85
Nonoperating Revenues (Expenses)						
Interest Income	0	0	0	0	0	0
Nonoperating Revenues (Expenses)	0	0	0	0	0	0
Net Income (Loss)	0	0	0	(7)	85	85
Net Assets, Beginning of Year	75	75	75	75	75	75
Net Assets, End of Year	$ 75	$ 75	$ 75	$ 68	$ 160	$ 160

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, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	Finance Projection
Operating Revenues						
Contributions	$ 20,320	$ 21,532	$ 21,532	$ 22,300	$ 21,859	21,859
Operating Revenues	20,320	21,532	21,532	22,300	21,859	21,859
Operating Expenses						
Personnel	3,122	3,678	3,678	3,293	3,292	3,292
Supplies	45	70	70	48	47	47
Current Year Claims	16,611	17,196	17,196	18,059	16,135	16,135
Services	485	594	577	387	2,378	2,378
Capital Outlay	72	0	0	0	0	0
Non-Capital Outlay	9	6	23	25	25	25
Operating Expenses	20,344	21,544	21,544	21,812	21,876	21,876
Operating Income (Loss)	(24)	(12)	(12)	488	(17)	(17)
Non-Operating Revenues (Expenses)						
Interest Income	23	12	12	17	17	17
Prior Year Recoveries	0	0	0	0	0	0
Other	1	0	0	0	0	0
Non-Operating Revenues (Expenses)	24	12	12	17	17	17
Net Income (Loss)	0	0	0	505	0	0
Net Assets, Beginning of Year	0	0	0	0	0	0
Net Assets, End of Year	$ 0	$ 0	$ 0	$ 505	$ 0	0

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

Asset Forfeiture Special Revenue Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

		FY2017				
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	$ 5,119	$ 5,979	$ 5,979	$ 7,119	$ 7,119	$ 7,119
Interest Income	47	24	24	64	64	64
Other	0	0	0	0	0	0
Total Revenues	5,166	6,003	6,003	7,183	7,183	7,183
Expenditures						
Personnel	1,954	3,300	3,300	2,750	3,357	3,357
Supplies	1,560	997	2,025	1,717	1,764	1,764
Other Services	1,492	1,569	1,484	1,041	1,041	1,041
Capital Purchases	160	0	91	89	89	89
Non-Capital Purchases	488	2,582	1,548	550	550	550
Total Expenditures	5,654	8,448	8,448	6,147	6,801	6,801
Net Current Activity	(488)	(2,445)	(2,445)	1,036	382	382
Fund Balance, Beginning of Year	5,794	5,306	5,306	5,306	5,306	5,306
Fund Balance, End of Year	$ 5,306	$ 2,861	$ 2,861	$ 6,342	$ 5,688	$ 5,688

Auto Dealers
For the period ended June 30, 2017
(amounts expressed in thousands)

		FY2017				
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	$ 2,736	$ 2,700	$ 2,700	2,775	$ 2,775	$ 2,775
Vehicle Storage Notification	364	298	298	394	394	394
Vehicle Auction Fees	294	220	220	334	334	334
Interest Income	26	32	32	28	28	28
Other	3,800	3,650	3,650	3,905	3,905	3,905
Total Revenues	7,220	6,900	6,900	7,436	7,436	7,436
Expenditures						
Personnel	3,707	4,105	4,105	3,856	3,856	3,856
Supplies	467	404	429	319	319	319
Other Services	1,710	1,777	1,777	1,537	1,549	1,549
Capital Purchases	732	125	100	0	0	0
Non-Capital Purchases	0	0	0	2	2	2
Total Expenditures	6,616	6,411	6,411	5,714	5,726	5,726
Other Financing Sources (Uses)						
Transfers Out	(1,736)	(1,600)	(1,600)	(1,594)	(1,600)	(1,600)
Total Other Financing Sources (Uses)	(1,736)	(1,600)	(1,600)	(1,594)	(1,600)	(1,600)
Net Current Activity	(1,132)	(1,111)	(1,111)	128	110	110
Fund Balance, Beginning of Year	3,338	2,206	2,206	2,206	2,206	2,206
Fund Balance, End of Year	$ 2,206	$ 1,095	$ 1,095	$ 2,334	$ 2,316	$ 2,316

BARC Special Revenue Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Licenses & Fees	$ 1,663	$ 1,380	$ 1,380	$ 1,880	$ 1,880	$ 1,880
Interest	66	42	42	19	19	19
Animal Adoption	179	120	120	225	225	225
Contributions	133	100	100	169	169	169
Recoveries and Refund	0	0	0	0	0	0
Other Revenue	7	0	0	2	2	2
Total Revenues	2,048	1,642	1,642	2,295	2,295	2,295
Expenditures						
Personnel	7,417	8,756	8,756	7,939	7,939	7,939
Supplies	1,437	1,880	1,880	1,366	1,394	1,394
Other Services	2,279	3,140	3,105	2,096	2,188	2,188
Capital Outlay	238	19	54	13	13	13
Non-Capital Outlay	7	11	11	7	7	7
Total Expenditures	11,378	13,806	13,806	11,421	11,541	11,541
Net Current Activity	(9,330)	(12,164)	(12,164)	(9,126)	(9,246)	(9,246)
Other Financing Sources (Uses)						
Operating Transfers - In	9,524	9,524	9,524	6,782	9,280	9,280
Total Other Financing Sources (Uses)	9,524	9,524	9,524	6,782	9,280	9,280
Net Current Activity	194	(2,640)	(2,640)	(2,344)	34	34
Fund Balance, Beginning of Year	3,341	3,535	3,535	3,535	3,535	3,535
Fund Balance, End of Year	$ 3,535	$ 895	$ 895	$ 1,191	$ 3,569	$ 3,569

Bayou Greenway 2020 Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Charges for Services	$ 982	1,330	1,330	1,022	1,323	1,323
Other Revenue	0	0	0	0	0	0
Interest	4	0	0	9	9	9
Total Revenues	986	1,330	1,330	1,031	1,332	1,332
Expenditures						
Personnel	572	897	897	829	829	829
Supplies	12	45	45	14	14	14
Other Services	45	111	111	42	42	42
Capital Outlay	0	175	175	0	0	0
Non-Capital Outlay	0	0	0	0	0	0
Total Expenditures	629	1,228	1,228	885	885	885
Net Current Activity	357	102	102	146	447	447
Fund Balance, Beginning of Year	406	763	763	763	763	763
Fund Balance, End of Year	$ 763	$ 865	$ 865	$ 909	$ 1,210	$ 1,210

Building Inspection Special Revenue Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Permits and Licenses	$ 67,056	$ 78,310	$ 63,793	$ 59,857	$ 59,857	$ 59,857
Charges for Services	14,821	2,447	14,952	14,636	14,636	14,636
Other	2,513	639	2,651	2,398	2,398	2,398
Interest Income	448	285	285	420	420	420
Total Revenues	84,838	81,681	81,681	77,311	77,311	77,311
Expenditures						
Personnel	51,848	60,293	60,293	55,427	55,552	55,552
Supplies	656	1,119	1,119	663	764	764
Other Services	11,984	18,433	18,433	10,956	12,643	12,643
Capital Outlay	2,611	10,875	10,875	2,643	2,875	2,875
Non-Capital Outlay	54	1,191	1,191	422	485	485
Total Expenditures	67,153	91,911	91,911	70,111	72,319	72,319
Net Current Activity	17,685	(10,230)	(10,230)	7,200	4,992	4,992
Other Financing Sources (Uses)						
Operating Transfers Out	(24,510)	(3,580)	(3,580)	(2,926)	(3,580)	(3,580)
Operating Transfers In	0	0	0	0	0	0
Total Other Financing Sources (Uses)	(24,510)	(3,580)	(3,580)	(2,926)	(3,580)	(3,580)
Net Current Activity	(6,825)	(13,810)	(13,810)	4,274	1,412	1,412
Fund Balance, Beginning of Year	41,023	34,198	34,198	34,198	34,198	34,198
Fund Balance, End of Year	$ 34,198	$ 20,387	$ 20,387	$ 38,472	$ 35,610	$ 35,610

Building (Court) Security Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 814	$ 750	$ 750	$ 583	$ 591	$ 591
Total Revenues	814	750	750	583	591	591
Expenditures						
Personnel	1	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	709	710	710	568	600	600
Equipment	0	0	0	0	0	0
Total Expenditures	710	710	710	568	600	600
Net Current Activity	104	40	40	15	(9)	(9)
Fund Balance, Beginning of Year	5	109	109	109	109	109
Fund Balance, End of Year *	$ 109	$ 149	$ 149	$ 124	$ 100	$ 100

Cable TV
For the period ended June 30, 2017
(amounts expressed in thousands)

		FY2017				
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	$ 4,837	$ 5,310	$ 5,310	$ 3,439	$ 4,284	$ 4,284
Total Revenues	4,837	5,310	5,310	3,439	4,284	4,284
Expenditures						
Maintenance and Operations	3,889	4,224	4,291	3,561	3,575	3,575
Equipment	111	1,330	1,031	176	176	176
Debt Services	303	0	0	0	0	0
Total Expenditures	4,303	5,554	5,322	3,737	3,751	3,751
Net Current Activity	534	(244)	(12)	(298)	533	533
Fund Balance, Beginning of Year	713	1,247	1,247	1,247	1,247	1,247
Fund Balance, End of Year	$ 1,247	$ 1,003	$ 1,235	$ 949	$ 1,780	$ 1,780

Child Safety Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

		FY2017				
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Interest on Investments	$ 14	$ 20	$ 20	$ 14	$ 14	$ 14
Municipal Courts Collections	2,674	2,585	2,585	2,624	2,624	2,624
Harris County Collections	851	824	824	794	794	794
Total Revenues	3,539	3,429	3,429	3,432	3,432	3,432
Expenditures						
School Crossing Guard Program	3,432	3,426	3,538	2,531	3,539	3,539
Miscellaneous Parts and Supplies	1	3	0	0	0	0
Total Expenditures	3,433	3,429	3,538	2,531	3,539	3,539
Net Current Activity	106	0	(109)	901	(107)	(107)
Fund Balance, Beginning of Year	3	109	109	109	109	109
Fund Balance, End of Year	$ 109	$ 109	$ 0	$ 1,010	$ 2	$ 2

Contractor Responsibility Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 1,130	$ 864	$ 864	$ 1,339	$ 1,339	$ 1,339
Total Revenues	1,130	864	864	1,339	1,339	1,339
Expenditures						
Personnel	136	144	144	142	142	142
Supplies	0	1	1	0	0	0
Other Services	98	327	327	169	176	176
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Debt Services and Other Uses	400	400	400	400	400	400
Total Expenditures	634	872	872	711	718	718
Net Current Activity	496	(8)	(8)	628	621	621
Fund Balance, Beginning of Year	2,068	2,564	2,564	2,564	2,564	2,564
Fund Balance, End of Year	$ 2,564	$ 2,556	$ 2,556	$ 3,192	$ 3,185	$ 3,185

Digital Houston Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

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

Essential Public Health Services Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 17,192	$ 24,694	$ 24,694	$ 22,501	$ 22,501	$ 22,501
Total Revenues	17,192	24,694	24,694	22,501	22,501	22,501
Expenditures						
Personnel	11,595	16,771	16,771	13,047	13,047	13,047
Supplies	659	755	742	676	688	688
Other Services	5,440	7,967	8,143	6,926	7,271	7,271
Non-Capital Purchases	351	566	392	246	246	246
Capital Purchases	147	50	61	28	28	28
Total Expenditures	18,192	26,109	26,109	20,923	21,280	21,280
Net Current Activity	(1,000)	(1,415)	(1,415)	1,578	1,221	1,221
Fund Balance, Beginning of Year	12,520	11,520	11,520	11,520	11,520	11,520
Fund Balance, End of Year	$ 11,520	$ 10,105	$ 10,105	$ 13,098	$ 12,741	$ 12,741

Forensic Transition Special Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Police Services	$ 9,025	$ 8,545	$ 8,545	$ 5,811	$ 6,964	$ 6,964
Interest Income	0	0	0	0	0	0
Unclaimed Fines & Forfeitures	0	0	0	0	0	0
Recoveries & Refunds	0	0	0	0	0	0
Total Revenues	9,025	8,545	8,545	5,811	6,964	6,964
Expenditures						
Personnel	8,946	8,484	7,115	6,182	6,906	6,906
Supplies	0	32	32	1	1	1
Other Services	78	29	79	57	57	57
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	9,024	8,545	7,226	6,240	6,964	6,964
Net Current Activity	1	0	1,319	(429)	0	0
Fund Balance, Beginning of Year	25	26	26	26	26	26
Fund Balance, End of Year	$ 26	$ 26	$ 1,345	$ (403)	$ 26	$ 26

Health Special Revenue Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 2,773	$ 3,623	$ 3,623	$ 3,117	$ 3,121	$ 3,121
Total Revenues	2,773	3,623	3,623	3,117	3,121	3,121
Expenditures						
Personnel	971	1,731	1,731	1,601	1,601	1,601
Supplies	213	506	592	343	397	397
Other Services	1,537	2,740	2,499	1,479	1,757	1,757
Non-Capital Purchases	16	58	55	10	10	10
Capital Purchases	21	96	254	0	0	0
Total Expenditures	2,758	5,131	5,131	3,433	3,765	3,765
Operating Transfers						
Operating Transfers In (Out)	400	400	400	400	400	400
Total Operating Transfers	400	400	400	400	400	400
Net Current Activity	415	(1,108)	(1,108)	84	(244)	(244)
Fund Balance, Beginning of Year	5,391	5,806	5,806	5,806	5,806	5,806
Fund Balance, End of Year	$ 5,806	$ 4,698	$ 4,698	$ 5,890	$ 5,562	$ 5,562

Historic Preservation Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Interest Income	$ 15	$ 8	$ 8	$ 19	$ 19	$ 19
Charges for Services	356	325	325	242	242	242
Other Interfund Services	0	0	0	0	0	0
Total Revenues	371	333	333	260	260	260
Expenditures						
Supplies & Other Services	234	459	459	345	345	345
Total Expenditures	234	459	459	345	345	345
Net Current Activity	137	(126)	(126)	(85)	(85)	(85)
Fund Balance, Beginning of Year	1,702	1,839	1,839	1,839	1,839	1,839
Fund Balance, End of Year	$ 1,839	$ 1,713	$ 1,713	$ 1,754	$ 1,754	$ 1,754

Houston Emergency Center
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 24,706	$ 25,639	$ 25,639	$ 23,958	$ 25,845	$ 25,845
Total Revenues	24,706	25,639	25,639	23,958	25,845	25,845
Expenditures						
Maintenance and Operations	25,794	27,762	27,762	25,032	25,466	25,466
Total Expenditures	25,794	27,762	27,762	25,032	25,466	25,466
Net Current Activity	(1,088)	(2,123)	(2,123)	(1,074)	379	379
Fund Balance, Beginning of Year	5,221	4,133	4,133	4,133	4,133	4,133
Fund Balance, End of Year	$ 4,133	$ 2,010	$ 2,010	$ 3,059	$ 4,512	$ 4,512

Houston Transtar Center
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Other Grant Awards	$ 1,669	$ 1,600	$ 1,600	$ 1,604	$ 1,748	$ 1,748
Other Service Charges	658	643	643	683	683	683
Misc. Revenue	19	1	1	0	1	1
Interest Income	17	15	15	16	15	15
Total Revenues	2,363	2,259	2,259	2,303	2,447	2,447
Expenditures						
Maintenance and Operations	2,889	3,191	3,256	2,686	2,773	2,773
Total Expenditures	2,889	3,191	3,256	2,686	2,773	2,773
Net Current Activity	(526)	(932)	(997)	(383)	(326)	(326)
Fund Balance, Beginning of Year	2,100	1,574	1,574	1,574	1,574	1,574
Fund Balance, End of Year	$ 1,574	$ 642	$ 577	$ 1,191	$ 1,248	$ 1,248

Juvenile Case Manager
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 1,261	$ 1,179	$ 1,179	$ 1,147	$ 1,160	$ 1,160
Total Revenues	1,261	1,179	1,179	1,147	1,160	1,160
Expenditures						
Personnel	1,301	1,813	1,813	1,556	1,560	1,560
Supplies	7	17	17	4	8	8
Other Services and Charges	139	125	125	83	93	93
Non Capital Purchases	0	80	80	14	14	14
Total Expenditures	1,447	2,035	2,035	1,657	1,675	1,675
Net Current Activity	(186)	(856)	(856)	(510)	(515)	(515)
Fund Balance, Beginning of Year	1,561	1,375	1,375	1,375	1,375	1,375
Fund Balance, End of Year	$ 1,375	$ 519	$ 519	$ 865	$ 860	$ 860

Laboratory Operations and Maintenance Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 494	$ 464	$ 464	$ 467	$ 467	$ 467
Total Revenues	494	464	464	467	467	467
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	266	160	124	115	117	117
Other Services	433	534	546	395	408	408
Non-Capital Purchases	0	0	3	2	2	2
Capital Purchases	8	0	21	22	22	22
Total Expenditures	707	694	694	534	549	549
Net Current Activity	(213)	(230)	(230)	(67)	(82)	(82)
Fund Balance, Beginning of Year	531	318	318	318	318	318
Fund Balance, End of Year	$ 318	$ 88	$ 88	$ 251	$ 236	$ 236

Maintenance Renewal and Replacement Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Interest Income	$ 52	$ 20	$ 20	$ 25	$ 25	$ 25
Other Revenue	25	0	0	12	12	12
Total Revenues	77	20	20	36	37	37
Expenses						
Personnel	5,866	6,684	6,542	5,912	5,912	5,912
Supplies	1,721	2,139	1,860	1,132	1,383	1,383
Other Services	7,822	9,013	9,183	8,095	9,358	9,358
Capital Purchases	34	70	275	0	0	0
Non-Capital Purchases	0	0	46	46	46	46
Total Expenses	15,443	17,906	17,906	15,185	16,700	16,700
Operating Transfers						
Operating Transfers In	16,411	17,886	17,886	17,886	17,886	17,886
Operating Transfers Out ***	(200)	0	0	0	0	0
Total Operating Transfers	16,211	17,886	17,886	17,886	17,886	17,886
Net Current Activity	845	0	0	2,738	1,223	1,223
Fund Balance, Beginning of Year	685	1,530	1,530	1,530	1,530	1,530
Fund Balance, End of Year	$ 1,530	$ 1,530	$ 1,530	$ 4,268	$ 2,753	$ 2,753

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

Parking Management Special Revenue Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Parking Violations	$ 11,700	$ 10,381	$ 10,381	$ 8,861	$ 9,778	$ 9,778
Parking Fees	10,495	9,683	9,683	10,955	10,939	10,939
Permit Fees	361	302	302	330	330	330
Other Revenue	102	21	21	20	36	36
Interest Income	50	34	34	57	57	57
Total Revenues	22,708	20,421	20,421	20,223	21,140	21,140
Expenses						
Personnel	4,700	5,166	4,987	4,764	4,764	4,764
Supplies	384	631	631	309	411	411
Other Services	5,188	6,745	6,811	4,485	4,814	4,814
Capital Outlay	83	199	312	40	40	40
Non-Capital Outlay	3	68	68	0	0	0
Total Expenses	10,358	12,810	12,810	9,599	10,029	10,029
Net Current Activity	12,350	7,611	7,611	10,624	11,111	11,111
Other Financing Sources (Uses)						
Transfers (to) from Special	0	0	0	0	0	0
Operating Transfers - In (Out)	(10,687)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
Transfers for Interest	(1,674)	(1,169)	(1,169)	(1,169)	(1,169)	(1,169)
Total Other Financing Sources (Uses)	(12,361)	(8,169)	(8,169)	(8,169)	(8,169)	(8,169)
Net Current Activity	(11)	(558)	(558)	2,455	2,942	2,942
Fund Balance, Beginning of Year	2,359	2,348	2,348	2,348	2,348	2,348
Fund Balance, End of Year	$ 2,348	$ 1,790	$ 1,790	$ 4,803	$ 5,290	$ 5,290

Parks Golf Special Revenue Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Concessions	$ 1,561	$ 1,607	$ 1,607	$ 1,601	$ 1,602	$ 1,602
Rental of Property	880	1,037	1,037	900	900	900
Interest Income	11	7	7	11	11	11
Golf	3,175	3,546	3,546	3,070	3,070	3,070
Other	25	0	0	44	45	45
Total Revenues	5,652	6,197	6,197	5,626	5,627	5,627
Expenses						
Personnel	4,004	4,501	4,501	4,112	4,117	4,117
Supplies	735	790	785	693	727	727
Other Services	1,050	986	985	842	914	914
Capital Outlay	177	0	6	5	5	5
Total Expenses	5,966	6,277	6,277	5,652	5,764	5,764
Net Current Activity	(314)	(80)	(80)	(26)	(136)	(136)
Fund Balance, Beginning of Year	1,420	1,106	1,106	1,106	1,106	1,106
Fund Balance, End of Year	$ 1,106	$ 1,027	$ 1,027	$ 1,080	$ 970	$ 970

Parks Special Revenue Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Concessions	$ 415	$ 358	$ 358	$ 379	$ 379	$ 379
Facility Admissions/User Fees	114	94	94	142	142	142
Program Fees	505	515	515	533	533	533
Rental of Property	613	706	706	653	653	653
Licenses and Permits	176	195	195	187	187	187
Interest Income	59	52	52	80	80	80
Tennis	188	187	187	174	174	174
Other	159	110	110	346	346	346
Total Revenues	2,229	2,216	2,216	2,492	2,492	2,492
Expenses						
Personnel	504	581	581	569	574	574
Supplies	304	638	716	552	564	564
Other Services	906	1,275	1,347	941	1,020	1,020
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	5	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Total Expenses	1,719	2,494	2,644	2,062	2,158	2,158
Net Current Activity	510	(278)	(428)	431	335	335
Fund Balance, Beginning of Year	6,561	7,071	7,071	7,071	7,071	7,071
Fund Balance, End of Year	$ 7,071	$ 6,793	$ 6,643	$ 7,502	$ 7,406	$ 7,406

Planning & Development Special Revenue Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Tower Application Fees	$ 2	$ 2	$ 2	$ 6	$ 6	$ 6
Admin. Fees - License & Permits	99	592	592	340	340	340
Hazardous Materials Permit	0	0	0	0	0	0
Hotel & Motel Ordinance	5	2	2	11	11	11
Platting Fees	3,086	6,495	6,495	6,192	6,203	6,203
Interest Income	1	0	0	13	13	13
Other Service Charges	8	0	0	58	58	58
Total Revenues	3,201	7,091	7,091	6,619	6,631	6,631
Expenditures						
Personnel	1,779	4,781	4,482	3,660	3,666	3,666
Supplies	10	120	120	21	29	29
Other Services	996	2,106	2,106	1,086	1,677	1,677
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	50	50	0	0	0
Total Expenditures	2,785	7,057	6,759	4,767	5,371	5,371
Net Current Activity	416	34	333	1,852	1,260	1,260
Fund Balance, Beginning of Year	0	416	416	416	416	416
Fund Balance, End of Year	$ 416	$ 450	$ 749	$ 2,268	$ 1,676	$ 1,676

Police Special Services Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Police Fees	$ 3,230	$ 2,491	$ 2,491	$ 2,135	$ 2,496	$ 2,496
Interest Income	48	60	60	50	50	50
Other	2,249	2,111	2,111	2,310	2,370	2,370
Interfund Transfers	5,023	3,000	3,000	4,835	4,835	4,835
Total Revenues	10,550	7,662	7,662	9,330	9,751	9,751
Expenditures						
Personnel	8,440	6,609	7,544	8,043	7,994	7,994
Supplies	63	1,522	1,491	381	381	381
Other Services	1,012	2,022	1,993	828	835	835
Capital Purchases	505	308	308	307	307	307
Non-Capital Purchases	0	20	80	0	0	0
Interfund Transfers	217	211	211	211	211	211
Total Expenditures	10,237	10,692	11,627	9,770	9,728	9,728
Net Current Activity	313	(3,030)	(3,965)	(440)	23	23
Fund Balance, Beginning of Year	6,764	7,077	7,077	7,077	7,077	7,077
Fund Balance, End of Year	$ 7,077	$ 4,047	$ 3,112	$ 6,637	$ 7,100	$ 7,100

Recycling Revenue Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 357	$ 501	$ 501	$ 476	$ 476	$ 476
Interest Income	12	0	0	12	12	12
Miscellaneous	137	54	54	196	196	196
Interfund Transfers	0	0	0	0	0	0
Total Revenues	507	555	555	684	685	685
Expenditures						
Personnel	199	290	290	301	301	301
Supplies	2	2	7	2	2	2
Other Services	605	2,985	2,880	635	794	794
Capital/Non-Capital Purchases	15	0	100	99	99	99
Total Expenditures	821	3,277	3,277	1,038	1,196	1,196
Operating Transfers						
Operating Transfers In	1,557	5,494	5,494	3,794	3,794	3,794
Operating Transfers (Out)	(2,771)	(2,771)	(2,771)	(2,771)	(2,771)	(2,771)
Total Operating Transfers	(1,214)	2,723	2,723	1,023	1,023	1,023
Net Current Activity	(1,529)	0	0	669	511	511
Fund Balance, Beginning of Year	2,129	600	600	600	600	600
Fund Balance, End of Year	$ 600	$ 600	$ 600	$ 1,269	$ 1,111	$ 1,111

Special Waste Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 2,894	$ 2,879	$ 2,879	$ 3,093	$ 3,088	$ 3,088
Total Revenues	2,894	2,879	2,879	3,093	3,088	3,088
Expenditures						
Personnel	3,051	3,744	3,744	3,543	3,563	3,563
Supplies	38	156	100	55	63	63
Other Services	1,312	263	449	328	371	371
Non-Capital Purchases	4	57	53	6	6	6
Capital Purchases	0	384	257	0	0	0
Total Expenditures	4,405	4,604	4,604	3,932	4,003	4,003
Operating Transfers						
Operating Transfers In (Out)	1,097	1,200	1,200	693	1,019	1,019
Total Operating Transfers	1,097	1,200	1,200	693	1,019	1,019
Net Current Activity	(414)	(525)	(525)	(146)	104	104
Fund Balance, Beginning of Year	2,805	2,391	2,391	2,391	2,391	2,391
Fund Balance, End of Year	$ 2,391	$ 1,866	$ 1,866	$ 2,245	$ 2,495	$ 2,495

Supplemental Environmental Protection
For the period ended June 30, 2017
(amounts expressed in thousands)

		FY2017				
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	$ 74	$ 0	$ 0	$ 0	$ 0	$ 0
Interest Income	1	0	0	0	0	0
Total Revenues	75	0	0	0	0	0
Expenditures						
Personnel Services	9	0	0	0	0	0
Supplies	20	0	0	0	0	0
Other Services	3	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Interfund Transfers	97	0	0	0	0	0
Total Expenditures	129	0	0	0	0	0
Net Current Activity	(54)	0	0	0	0	0
Fund Balance, Beginning of Year	54	0	0	0	0	0
Fund Balance, End of Year	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

Swimming Pool Safety Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

		FY2017				
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	$ 1,130	$ 1,225	$ 1,225	$ 1,105	$ 1,105	$ 1,105
Total Revenues	1,130	1,225	1,225	1,105	1,105	1,105
Expenditures						
Personnel	1,019	1,088	1,087	1,167	1,085	1,085
Supplies	37	17	25	23	23	23
Other Services	48	74	66	51	54	54
Non-Capital Purchases	0	0	1	0	0	0
Capital Purchases	0	24	24	0	0	0
Total Expenditures	1,104	1,203	1,203	1,241	1,162	1,162
Net Current Activity	26	22	22	(136)	(57)	(57)
Fund Balance, Beginning of Year	893	919	919	919	919	919
Fund Balance, End of Year	$ 919	$ 941	$ 941	$ 783	$ 862	$ 862

Technology Fee Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Municipal Court Fines	$ 946	$ 807	$ 807	$ 776	$ 786	$ 786
Interest Income	4	3	3	11	11	11
Misc.	0	480	480	229	250	250
Total Revenues	950	1,290	1,290	1,016	1,047	1,047
Expenditures						
Personnel	84	189	189	168	168	168
Supplies	0	0	2	3	3	3
Other Services	321	376	610	167	173	173
Equipment	32	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Capital Purchases	0	350	114	7	7	7
Total Expenditures	437	915	915	345	351	351
Net Current Activity	513	375	375	671	696	696
Fund Balance, Beginning of Year	257	770	770	770	770	770
Fund Balance, End of Year	$ 770	$ 1,145	$ 1,145	$ 1,441	$ 1,466	$ 1,466

Tourism Promotion Special Revenue Fund
For the period ended June 30, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017 Adopted Budget	FY2017 Current Budget	FY2017 YTD	FY2017 Controller's Projection	FY2017 Finance Projection
Revenues						
Current Revenues	$ 42	$ 32	$ 32	$ 42	$ 42	$ 42
Interest Income	5	6	6	8	8	8
Miscellaneous Revenue	5	0	0	5	5	5
Total Revenues	52	38	38	55	55	55
Expenditures						
Personnel	2,128	2,395	$ 2,470	2,433	2,434	2,434
Supplies	97	98	98	95	105	105
Other Services	542	17,704	17,835	12,773	16,698	16,698
Non-Capital Purchases	0	0	0	1	0	0
Capital Purchases	0	0	0	0	0	0
Total Expenditures	2,767	20,197	20,403	15,302	19,237	19,237
Operating Transfers						
Operating Transfers In (Out)	2,611	2,507	2,507	1,779	3,413	3,413
Component Unit	342	17,652	17,652	16,473	16,906	16,906
Total Operating Transfers	2,953	20,159	20,159	18,252	20,319	20,319
Net Current Activity	238	0	(206)	3,006	1,137	1,137
Fund Balance, Beginning of Year	4	242	242	242	242	242
Fund Balance, End of Year	$ 242	$ 242	$ 36	$ 3,248	$ 1,379	$ 1,379

CITY OF HOUSTON
TEXAS

City of Houston, Texas
Commercial Paper Issued and Available
For the period end June 30, 2017
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY17	Draws Month	Refunded FY17	Amount Available to be Drawn	Amount Outstanding
General Obligation					
Voter Authorized 2001 & 2006 &2012 Election					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	40.00	0.00	0.00	34.90	90.10
Series H-2	35.00	10.00	0.00	30.20	69.80
Series J	0.00	0.00	0.00	115.00	10.00
Non-Voter Authorized					
Series E1-Equipment & Capital	35.00	10.00	0.00	65.00	35.00
Series E2- Equipment & Capital	30.00	10.00	0.00	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	200.00	0.00
Series K-2	0.00	0.00	0.00	100.00	0.00
Total General Obligation	**140.00**	**30.00**	**0.00**	**685.10**	**239.90**
Combined Utility System					
Series B-1	80.00	0.00	90.00	90.00	10.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	70.00	0.00	70.00	75.00	0.00
Series B-4	60.00	0.00	90.00	90.00	10.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
Total Combined Utility System	**210.00**	**0.00**	**250.00**	**680.00**	**20.00**
Airport System					
Series A&B	0.00	0.00	0.00	63.00	87.00
Total Airport System	**0.00**	**0.00**	**0.00**	**63.00**	**87.00**
Totals	**$350.00**	**$30.00**	**$250.00**	**$1,428.10**	**$346.90**

City of Houston, Texas
Total Outstanding Debt
For the period end June 30, 2017
(amounts expressed in thousands)

	June 30, 2017	June 30, 2016
Payable from Ad Valorem Taxes		
Public Improvement Bonds [a]	2,135,185	2,320,605
Commercial Paper Notes [b]	239,900	99,900
Pension Obligations	579,605	587,375
Certificates of Obligations	15,750	16,360
Subtotal	**2,970,440**	**3,024,240**
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	6,063,585	5,964,895
Combined Utility System Commercial Paper Notes [c]	20,000	60,000
Water and Sewer System Revenue Bonds [d]	160,970	152,481
Contract Revenue Obligations - CWA	67,755	71,855
Combined Utility System Subordinate Lien	88,295	25,915
Airport System		
Airport System Sr. Lien Bonds [e]	430,645	440,385
Airport System Subordinate Lien	1,590,590	1,654,040
Airport System Sr. Lien Commercial Paper Notes [f]	87,000	87,000
Airport System Inferior Lien Contracts [g]	6,240	12,155
Airport Special Facilities Revenue Bonds [h]	803,380	808,685
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds [i]	616,653	631,984
Subtotal	**9,935,113**	**9,909,395**
Total Debt Payable by the City	**$12,905,553**	**$12,933,635**

(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: $200 million and K2: $100 million.

(c) The City has authorized $700 million in Combined Utility System Commercial Paper Notes.

(d) Includes $103.6 million accreted value of capital appreciation bonds at this date and $95.1 million last year.

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

(f) City Council has authorized Airport Senior Lien Commercial Paper Notes Series A and B with $150 million of appropriation capacity In May 2016 the Airport Inferior Lien appropriation facilities was also increased from $225 million to $450 million.

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

(h) All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues. Does not include $6.2 million for Series 1997A Special Facilities Bonds. See footnote (g).

(i) Includes $155 million accreted value of capital appreciation bonds at this date and $151.1 million last year.

City of Houston, Texas
Voter-Authorized Obligations
For the period end June 30, 2017
(amounts expressed in thousands)

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued [a]	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
November 2001 Election					
Streets, Bridges, Traffic Control	$ 474,000	$ 474,000	$ 471,300	$ 2,700	$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements [b]	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	13,885	6,115	6,115
Total	**776,000**	**776,000**	**767,185**	**8,815**	**8,815**
November 2006 Election					
Streets, Bridges, Traffic Control	$ 320,000	$ 219,950	$ 76,565	$ 143,385	$ 243,435
Parks and Recreation	55,000	55,000	55,000	$ -	$ -
Public Safety	135,000	135,000	135,000	$ -	$ -
Permanent and General Improvements [b]	60,000	60,000	60,000	$ -	$ -
Public Libraries	37,000	37,000	36,900	$ 100	$ 100
Low Income Housing	18,000	18,000	8,867	$ 9,133	$ 9,133
Total	**$ 625,000**	**$ 524,958**	**$ 372,332**	**$ 152,618**	**$ 252,668**
November 2012 Election					
Streets, Bridges, Traffic Control	$ -	$ -	$ -	$ -	$ -
Parks and Recreation	166,000	122,332	41,500	80,832	124,500
Public Safety	144,000	128,567	25,775	102,792	118,225
Permanent and General Improvements [b]	57,000	50,334	13,580	36,754	43,420
Public Libraries	28,000	28,000	16,045	11,955	11,955
Low Income Housing	15,000	3,108	8	3,100	14,992
Total	**$ 410,000**	**$ 332,341**	**$ 96,908**	**$ 235,433**	**$ 313,092**
Combined Total (2001, 2006, 2012 Elections)	**$ 1,811,000**	**$ 1,633,299**	**$ 1,236,425**	**$ 396,866**	**$ 574,575**

(a) As of June 30, 2017

(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

6/30/2017
(amount expressed in millions)

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

Note (1) Entry Age Normal is a cost method used to identify the value of benefits for the fiscal year 2015
Present Value of Benefits is a measure of total liability at the date of valuation.
Both medical and life benefits are included.

Note (2) The present value of benefits (PVB) reflected above is based on actuarial assumptions reported to the City in August of 2015. The PVB is reported to the City on a Biennial bases with interim reports. The current interim report from the actuary estimates an increase in normal cost of 3% as well as an estimated increase in payroll of 3% prospectively.

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

Note (4) The Annual OPEB (Other Post Employment Benefits) Cost is the actuarial calculated annual amount the City should contribute to fund the unfunded accrued liabilities over 30 years remaining average expected working life.
The City currently funds on a "pay as you go" basis. The City has paid **$39.8 million** current fiscal year to date.
For FY2016 the City paid $53.7 million for the retiree health insurance costs.

CITY OF HOUSTON

PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

6/30/2017

PAYMENTS

(amount expressed in thousands)

	Payments FY 2016	FY 2017 City Payment Contribution [1,2]	FY 2017 Employee Payment Rate	FY 2017 Current Budget	FY 2017 Year to Date Actual
Firefighters Plan					
General Fd. & Other Fds.	$ 94,288	33.2%	9.00%	$ 92,223	$ 93,658
Total Firefighters Plan	$ 94,288			$ 92,223	$ 93,658
Police Plan [3]					
General Fd. & Other Fds.	$ 148,500	$ 33,870	9% / 10.25%	$ 146,291	$ 143,520
Pension Bonds	$ -			$ -	$ -
Total Police Plan	$ 148,500			$ 146,291	$ 143,520
Municipal Plan					
General Fund	$ 60,447	29.36%	5% / None	$ 68,717	$ 66,979
Other Funds	$ 101,796	29.36%	5% / None	$ 119,716	$ 111,463
Total Municipal Plan	$ 162,243			$ 188,433	$ 178,442
Total All Three Plans	$405,031			$426,947	$415,620

NET PENSION LIABILITY AND FUNDED STATUS[4]

	Date of Most Recent Measurement	Net Pension Liability ($ millions)	Net Position as % of Liabilities
Firefighters Plan	6/30/2016	900.0	80.6%
Police Plan	6/30/2016	2,540.8	61.6%
Municipal Plan	6/30/2016	2,634.4	47.7%

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

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

Note 3: Per Meet and Confer Sub-Agreement, shortfall payment is scheduled to be paid in FY2017 in the amount of $14.28M.

Note 4: Reported per FY2016 CAFR.

City of Houston, Texas
Civic Art Program Appropriation
For the period ended June 30, 2017
(amounts expressed in thousands)

Program	Appropriated	Pre-Encumbered	Encumbered	Expended	Available
Public Improvements					
Police	$ 588	$ 189	$ 104	$ 221	$ 74
Fire	561	406	0	0	155
Houston Emergency Center	2	0	0	0	2
Public Works	126	93	0	32	1
Solid Waste	20	0	13	7	0
Library	950	537	15	165	233
Parks & Recreation	506	64	222	169	51
Health	365	295	0	0	70
Mayor	49	49	0	0	0
City Council	6	0	0	6	0
General Government	184	0	38	2	144
Total Public Improvements	$ 3,357	$ 1,633	$ 392	$ 602	$ 730
Airport System	$ 5,885	$ 2,891	$ 2,437	$ 546	$ 11
Combined Utility System	383	53	1	21	308
Convention & Entertainment	2,220	0	0	1,992	228
Citywide Totals	**$ 11,845**	**$ 4,577**	**$ 2,830**	**$ 3,161**	**$ 1,277**

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

	FY2016 Actual	FY2017 Budget	FY2017 June	FY2017 (1) YTD AVG	Overtime FY2016 Actual	Overtime FY2017 Budget	Overtime (1) FY2017 YTD
ENTERPRISE FUNDS							
Aviation	1,187.4	1,299.9	1,134.9	1,151.9	58.2	33.8	61.2
PW & E - Combined Utility System	2,031.6	2,233.9	2,044.3	2,102.6	160.1	123.5	152.2
TOTAL ENTERPRISE FUNDS	**3,219.0**	**3,533.8**	**3,179.2**	**3,254.5**	**218.3**	**157.3**	**213.4**
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	203.7	214.3	198.4	207.5	1.2	1.1	1.6
City Secretary	9.1	11.2	9.7	8.9	0.1	0.2	0.0
Controller's Office	60.3	64.5	58.8	57.8	0.0	0.0	0.0
Council Office	77.6	88.0	74.6	76.2	0.0	0.0	0.0
Finance Department	105.8	116.4	104.5	102.2	0.0	0.0	0.0
Fire Department	107.4	113.9	109.4	109.1	0.5	0.4	0.5
General Services	133.3	136.2	131.6	129.7	4.4	3.5	5.4
Housing & Community Development	0.5	1.0	1.0	0.7	0.2	0.0	0.0
Houston Health Department	443.0	443.9	438.7	443.3	4.7	2.7	4.3
Human Resources	33.2	28.8	28.0	29.0	0.0	0.0	0.0
Information Technology	154.6	158.5	142.5	143.1	2.2	2.4	2.2
Legal	120.0	119.9	110.5	114.0	0.0	0.0	0.0
Library	466.0	465.8	477.8	466.1	0.0	0.0	0.0
Mayor's Office	49.5	45.7	47.5	48.7	0.0	0.0	0.4
Municipal Courts Department	280.5	293.1	277.1	280.0	0.2	0.0	0.0
Neighborhoods	105.9	107.6	106.1	103.1	1.7	0.6	0.8
Office of Business Opportunity	28.2	30.0	28.5	27.7	0.0	0.0	0.0
Parks & Recreation	643.4	688.4	803.2	680.3	14.5	5.2	13.2
Planning & Development	59.5	34.1	31.7	32.3	0.3	0.0	0.0
Police Department	1,037.8	1,101.6	1,097.4	1,107.3	32.1	29.5	34.4
Public Works and Engineering	12.6	15.0	13.1	13.6	0.1	0.1	0.2
Solid Waste Management	436.3	436.3	426.7	439.6	71.4	37.9	86.4
SUBTOTAL MUNICIPAL	**4,568.2**	**4,714.2**	**4,716.8**	**4,620.2**	**133.6**	**83.6**	**149.4**
GENERAL FUND CADETS							
Fire Department	117.1	125.2	66.5	94.6	0.0	0.0	0.0
Police Department	140.5	174.1	129.6	176.2	0.0	0.0	0.0
SUBTOTAL CADET	**257.6**	**299.3**	**196.1**	**270.8**	**0.0**	**0.0**	**0.0**

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

	FY2016 Actual	FY2017 Budget	FY2017 June	FY2017 (1) YTD AVG	Overtime FY2016 Actual	Overtime FY2017 Budget	Overtime (1) FY2017 YTD
GENERAL FUND CLASSIFIED							
Fire Department	4,001.3 (4)	4,069.8	4,107.7 (4)	4,054.2 (4)	244.1	166.3	177.4
Police Department	5,100.4	5,187.7	5,049.6	5,081.0	271.1 (2)	98.8	276.3 (2)
SUBTOTAL CLASSIFIED	**9,101.7**	**9,257.5**	**9,157.3**	**9,135.2**	**515.2**	**265.1**	**453.7**
TOTAL GENERAL FUND	**13,927.5**	**14,271.0**	**14,070.2**	**14,026.2**	**648.8**	**348.7**	**603.1**
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	175.0	198.6	175.3	177.7	0.9	1.0	1.9
Finance Department	39.2	56.1	45.0	41.2	0.0	0.0	0.0
Fleet Management	348.8	387.2	363.0	367.0	22.4	18.4	32.7
General Services	126.9	141.0	125.3	122.8	3.2	4.0	3.3
Housing & Community Development	158.1	0.0	138.0	145.8	0.2	0.0	0.3
Houston Emergency Center	235.2	251.3	226.6	230.5	12.3	11.4	12.7
Houston Health Department	652.2	271.5	684.9	680.0	4.1	5.4	6.1
Human Resources	230.4	247.1	226.1	228.1	0.0	0.0	0.0
Information Technology	54.9	54.7	51.0	50.0	0.0	0.0	0.0
Legal	53.5	56.0	53.9	53.6	0.0	0.0	0.0
Library	13.6	0.0	7.3	7.9	0.0	0.0	0.0
Mayor's Office	48.8	43.0	51.9	49.6	1.2	1.0	1.4
Municipal Courts Department	18.8	24.0	22.0	21.0	0.0	0.0	0.0
Neighborhoods	42.1	0.0	36.5	39.6	1.3	0.0	0.6
Office of Business Opportunity	2.0	2.0	2.0	2.0	0.0	0.0	0.0
Parks & Recreation	103.9	124.4	120.7	113.4	4.4	3.0	3.0
Planning	21.9	58.0	47.3	49.9	0.0	0.0	0.0
Police Department - Cadet	16.7	0.0	0.0	40.9	0.0	0.0	0.0
Police Department - Classified	81.1	63.0	64.6	68.0	6.1 (2)	86.4	6.0 (2)
Police Department - Municipal	67.8	41.0	52.3	56.8	1.8	2.6	1.5
Public Works and Engineering	1,632.6	1,787.2	1,662.3	1,696.0	113.3	88.4	103.5
Solid Waste Management	2.4	4.0	4.7	4.0	0.0	0.0	0.1
TOTAL GRANTS & OTHER FUNDS	**4,125.9**	**3,810.1**	**4,160.7**	**4,245.8**	**171.2**	**221.6**	**173.1**
CITY-WIDE TOTAL	**21,272.4**	**21,614.9**	**21,410.1**	**21,526.5**	**1,038.3**	**727.6**	**989.6**

(1) YTD numbers measure the periods 07/01/2016 through 6/30/2017.
(2) Includes overtime hours from grants and special funds except Auto Dealers.
(3) FY2017 Budget does not include grants FTEs.
(4) Fire department FTEs do not include classified employees on phasedown.

Fund Descriptions

General Fund (1000)

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

Enterprise Funds

Aviation Operating Fund (8001)

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

Convention and Entertainment Facilities Operating Fund (8601)

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

Combined Utility System Fund (8300, 8301, 8305)

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

Risk Management Funds

Health Benefits Fund (9000)

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

Long Term Disability Fund (9001)

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

Property and Casualty Fund (1004)

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

Workers' Compensation Fund (1011)

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

Special Revenue Funds

Asset Forfeiture Fund (2202, 2203, 2204)
This fund is administered by the Houston Police Department (HPD). The City receives forfeited funds resulting from HPD's role in drug-related seizures. This fund provides resources beyond HPD's General Fund budget for crime enforcement. Specifically, this fund is used to address the drug problem in a manner consistent with the department's Comprehensive Narcotics Plan.

Auto Dealers Fund (2200)
This fund is budgeted to pay the license fees paid by tow truck drivers and various automotive sales, repair, storage and salvage dealers to finance a portion of the Police Department's enforcement efforts regarding privately owned storage lots. This fund is also administered by the Police Department.

BARC Special Revenue Fund (2427)
BARC (Bureau of Animal Regulation and Care) is authorized to receive funds from any source for the purpose of supporting the maintenance and operation of the City's animal shelter facilities and programs. This fund is administered by the Administration and Regulatory Affairs Department.

Bayou Greenway 2020 Fund (2106)
The Bayou Greenway 2020 Fund is administered by the Houston Parks Department. This fund was created to manage the maintenance of the Bayou Greenways 2020 project based upon the Bayou Greenways 2020 initiative entered between the City of Houston and the Houston Parks Board, Inc. in December 2013.

Building Inspection Fund (2301)
This fund includes all construction and building permit revenues and expenditures for inspections and permitting activities. Outdoor sign license fees are received in this fund for enforcement of the City's sign ordinance. This fund is administered by the Public Works and Engineering (PWE) Department.

Building (Court) Security Fund (2206)
This Fund was established in FY1997 and is administered by the Municipal Courts Department. This fund includes all security related contractual expenditures and additional security enhancements for the courts. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The mission of the Municipal Court Building Security Fund is to protect the health and welfare of civilians and employees by ensuring that adequate equipment, procedures, and personnel are present at all court facilities.

Cable TV Fund (2401, 2428)
This fund, under certain cable television franchise agreements with the City, receives contributions on a subscriber basis. This fund is used for public access cable television programming and related costs in the Cable Television Special Fund. The Mayor's Office is responsible for administering this fund.

Child Safety Fund (2209)
This fund is used to account for monies received for public, parochial and private school crossing guard programs. Revenues to the fund comes from an assessment of Municipal Court fee's on non-criminal municipal violations and a portion of each vehicle registration authorized by Harris County. The Police Department administers this fund.

Contractors Responsibility (2424)
The Contractors Responsibility Fund was created for the Pay or Play Program (POP), which is administered by the Office of Business Opportunity. The Pay or Play program is designated to foster the health care options for the citizens of Houston and Harris County area, create a level playing field for contractors bidding on City of Houston projects and defray the cost of the local uninsured workforce.

Dedicated Drainage & Street Renewal Fund (2310)
Ordinance 2010-879 requires funding in the amount equivalent to proceeds from $0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31, 2012) is $3.47 billion. The portion of the debt associated with drainage and street improvements is estimated at $1.69 billion. The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.

Digital Houston Fund (2422)
This fund is used by the City of Houston to build a citywide wireless broadband Wi-Fi mesh network that will provide affordable high-speed internet access for residents and visitors to Houston; thus creating a digital future for Houstonians through a digital literacy effort in support of achieving Houston's educational workforce and educational goals. This fund is administered by the Library Department.

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

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

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

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

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

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

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

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

Maintenance Renewal and Replacement Fund (2105)
This fund is to provide funds needed to maintain and replace systems in buildings and assets as well as to protect the City of Houston's investments. This fund recognizes the shared responsibility of the City and its departments to maintain, upgrade, or replace building systems as they approach the end of their life cycle. This fund also addresses development and maintenance of the physical infrastructure of these facilities. This fund is administered, in partnership, by General Services and Houston Parks and Recreation departments.

Parking Management Fund (8700)
This fund is responsible for managing and providing on-street parking alternatives to the citizens in the Greater Houston area. This fund is administered by the Administration and Regulatory Affairs Department.

Parks Golf Special Fund (2104)
This fund was created to receive all City revenues derived from all City-owned golf facilities, whether operated by the City or private entities, including all related concessions fees, to be used exclusively for the maintenance, operating and improvements of any or all such golf courses.

Parks Special Revenue Fund (2100)
This fund is used to account for revenues and certain expenditures related to operations of the City's municipal golf courses and youth programs. This fund is administered by the Parks and Recreation Department.

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

Police Special Services Fund (2201)
This fund is used to account for activities that are not covered under the General Fund Budget. The activities include joint police operations, security and traffic control, undercover support services and use of HPD facilities. The Police Department administers this fund.

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

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

Storm Water Fund (2302)
This fund receives revenue from the Combined Utility System Fund and Dedicated Drainage and Street Renewal Fund. Funds are transferred to this fund to support storm water drainage operation and maintenance activities. The core purpose is to provide the best level of maintenance to the storm water infrastructure with the resources provided and to maintain flow of storm water free of debris and foreign objects that cause flooding.

Supplemental Environmental Protection Fund (2404)
This fund is for the advancement of the goals of clean air and water and to enhance the community environment impacted by criminal environmental violators. This fund is administered by the Police Department.

Swimming Pool Safety Fund (2009)
This fund receives proceeds from enforcing municipal, state and federal pool and spa safety standards. State and federal pool and safety standards apply to all pools and spas serving more than two dwellings; in accordance with the requirements, operators of pool and spas at apartment or condominium projects are required to obtain permits and to comply with the standards. The fees collected in pursuant of swimming pool and spa safety are used for the purposes of activities related to permitting, inspecting, monitoring, abating, controlling, educating and enforcement of municipal, state and federal standards. This fund is administered by the Health and Human Services Department.

Technology Fee Fund (2207)
This Fund was established in FY2001 and is administered by the Municipal Courts Department. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The purpose of the fund is to finance technological enhancements for the Municipal Courts and maintain systems to operate in an efficient manner.

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