

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

CHRIS B. BROWN

**To:** Mayor Sylvester Turner  
City Council Members

**From:** Chris B. Brown  
City Controller

**Date:** January 26, 2018

**Subject:** December 2017  
Financial Report

Attached is the Monthly Financial Report for the period ending December 31, 2017.

**GENERAL FUND**

The Controller's Office is projecting an ending fund balance of \$197.0 million for FY2018. This is \$4.5 million lower than the projection of the Finance Department. The difference is due to a \$4.5 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$43.6 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

Our revenue projection increased \$12 million from the November report. We increased our projection for Sales Tax revenues by \$10 million, reflecting higher than expected receipts for the first 5 months of the fiscal year. Intergovernmental was decreased \$1 million to reflect delays in reporting for the Section 1115 Health Waiver Program in the Health Department. Finally, we increased our projection for Interest \$3 million, from higher than expected cash balances.

The major differences are in two categories:

- (1) Sales Tax is \$2.0 million lower, as Controller's Office is using 1% growth.
- (2) Telephone Franchise is \$1.5 million lower, as Controller's Office is waiting on further FY18 actual receipts.

Expenditure projections were decreased \$1 million from the November report. This is \$41.1 million higher than the Adopted Budget. Health was decreased \$1.1 million for delays in reporting the 1115 Health Waiver program (see revenue decrease above). Police was increased \$4.4 million reflecting redeployment of classified personnel, offset by a corresponding decrease of \$4.4 million to General Government.

**ENTERPRISE FUNDS**

In the Aviation Operating Fund, our projection for Operating Expenses decreased \$22.9 million for savings in personnel, supplies, and services. Non-Operating Revenues increased \$2.5 million for higher interest revenues. These changes caused the Operating Transfers to increase \$25.4 million.

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

Our projections in the Combined Utility System Fund Operating Expenses decreased \$7.8 million, reflecting delays in filling vacant positions, program implementations for compliance, and maintenance. Operating Transfers decreased \$2 million for a debt service refund on the 2017B first lien debt series.

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

**COMMERCIAL PAPER AND BONDS**

The City's practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure. As of December 31, 2017, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	0.50%
Combined Utility System	1.10%
Aviation	15.55%
Convention and Entertainment	19.50%

Respectfully submitted,



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Chris B. Brown  
City Controller

**City of Houston, Texas**  
**Quarterly Swap Agreements Disclosure**  
**December 31, 2017**

**Combined Utility System Swaps**

**General Terms:**

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.

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 swaps become positive, the City would be exposed to credit risk on the swaps 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.

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.

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 at the time of the termination the swap has a negative fair value, the City would be liable to the counterparty for a payment equal to the swap's fair value.

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.

**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 One-Month US Dollar Libor plus 48.5 basis points.

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 six months ended December 31, 2017, the City received \$3,567,521 in swap revenue for these swaps and paid \$3,041,981 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 4.22%. 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 \$158.6 million on December 31, 2017. This value was calculated using the zero-coupon method.

Counterparty	Notional Amount	Fair Value	Counterparty Credit Rating (Moody's/S&P/Fitch)
Goldman Sachs Capital Markets Inc.	\$ 353,325,000	\$ (585,766,545)	NR /A+ /A+
JP Morgan Chase	150,000,000	(36,411,184)	Aa3/ A+/AA-
Wells Fargo	150,000,000	(36,411,184)	Aa2 /AA-/AA-
	\$ 653,325,000	\$ (158,588,913)	

#### **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%. 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. On August 1, 2016, the City refunded 2012C SIFMA Index Notes to CUS 2016C Libor Index. Rates on the notes are calculated at 70% of One-Month US Dollar LIBOR plus 60 basis points.

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 six months ended December 31, 2017, the City received \$1,083,567 in swap revenue for its 2016C swap and paid \$1,873,536 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 4.38%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$62.3 million on December 31, 2017. This value was calculated using the zero-coupon method.



# CITY OF HOUSTON

Finance Department

Sylvester Turner

Mayor

Finance Department  
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To: Mayor Sylvester Turner  
City Council Members

Date: January 26, 2018

Subject: 6+6 Financial Report

Attached is the 6+6 Financial Report for the period ending December 31, 2017. Fiscal Year 2018 projections are based on six months of actual results and six months of projections.

## General Fund

Our revenue projection is \$19.2 million higher than Adopted Budget and \$11.7 million higher than the 5+7 Report. The variance from the prior month's projection is primarily due to:

- \$10 million increase in Sales Tax to reflect higher than anticipated receipts,
- \$3 million increase in Interest due to higher cash receipts,
- \$1.3 million increase in Telephone Franchise due to higher than anticipated franchise collections,
- \$350,000 decrease in Other Fines and Forfeits due to lower than anticipated collections on liens,
- \$370,000 decrease in Charges for Services due to lower than anticipated demolition and weed cutting activities,
- \$807,000 decrease in Licenses and Permits due to lower than anticipated dumpster permit fees,
- \$1 million decrease in Intergovernmental due to delays in reporting of the 1115 Health Waiver program. As a result, expenditures will also decrease.

### General Fund Revenues (amounts expressed in thousands)

Category	FY17 Actual	FY18 Adopted Budget	FY18 Current Projection	Variance Over/(Under)
Property Tax	\$1,153,991	\$1,158,297	\$1,158,297	-
Sales Tax	631,993	627,000	637,000	10,000
Franchise Fees	190,586	180,082	181,381	1,299
Other	375,245	360,833	368,738	7,905
<b>Total</b>	<b>\$2,351,815</b>	<b>\$2,326,212</b>	<b>\$2,345,416</b>	<b>19,204</b>

Our expenditure projection is \$41.1 million higher than the Adopted Budget and \$959,000 lower than the 5+7 Report. The variance from the prior month's projection is primarily due to:

- \$4.4 million increase in Police Department due to the hiring of civilians to fill administrative roles vacated by police officers identified for redeployment; offset by a decrease in General Government contingency,
- \$1.1 million decrease in expenditures due to delays in reporting of the 1115 Health Waiver program.

**General Fund Expenditures (amounts expressed in thousands)**

Category	FY17 Actual	FY18 Adopted Budget	FY18 Current Projection	Variance Over/(Under)
Police	\$826,716	\$827,311	\$832,649	5,338
Fire	504,629	481,151	495,348	14,197
Other Departments	694,952	696,063	717,637	21,574
Debt Service/PAYGO	293,156	367,893	367,893	-
<b>Total</b>	<b>\$2,319,453</b>	<b>\$2,372,418</b>	<b>\$2,413,527</b>	<b>41,109</b>

We are currently projecting an ending fund balance of \$201.6 million, which is approximately 9.9% of estimated expenditures less debt service and pay-as-you-go (PAYGO) transfers.

**Fund Balance (amounts expressed in thousands)**

Category	FY17 Actual	FY18 Adopted *Budget	FY18 Current Projection	Variance Over/(Under)
Fund Balance - Beginning of Year	\$236,947	\$225,277	\$269,560	44,283
Changes to Designated Fund Balance	-	107	107	-
Budgeted Increase/(Decrease) in Fund Balance	32,362	(46,206)	(68,111)	(21,905)
Change in Inventory/Prepaid Items/Imprest Cash	251	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$269,560</b>	<b>\$179,178</b>	<b>\$201,556</b>	<b>\$22,378</b>
% of Expenditures Less Debt Service and PAYGO	13.3%	8.9%	9.9%	0.9%

\* The estimated beginning fund balance at the time of budget adoption.

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 5+7 Report.

**Aviation**

Operating Expenses decreased by \$22.9 million mainly due to savings in personnel, supplies and services. Non-Operating Revenues increased by \$2.5 million due to an increase in interest on pooled investments and marketing fees. As a result, Operating Transfers increased by \$25.4 million.

**Combined Utilities System**

Operating Expenses decreased by \$7.8 million primarily due to delays in filling vacant positions, program implementation for regulatory compliance operation and maintenance activities. Operating Transfers decreased by \$2 million primarily due to a debt service refund on the first lien debt series 2017B.

**Health Benefits Fund**

Revenues decreased by \$705,000 due to lower enrollment and plan/tier changes. Non-Operating Revenues increased by \$1 million mainly due to interest on pooled investments. Expenditures decreased by \$6.1 million primarily due to lower claims.

**Essential Public Health Services Fund**

Revenues decreased by \$1.3 million due to delays in reporting of the 1115 Health Waiver program.

**Forensic Transition Special Fund**

Revenues and expenditures decreased by \$1.2 million to reflect personnel savings.

**Parks Special Revenue Fund**

Revenues increased by \$985,000 due to the sale of Memorial Hermann/Cambridge Easement.

**Disaster Recovery**

**Advanced Requests** - As of December 31, 2017, the City has requested advanced funding (federal share) of \$362.3 million for Category A & B. To date, we have received a total of \$163 million (\$105.1 million for debris removal and \$57.9 million for emergency protective services).

**Requests** – In addition, a total of eight projects were submitted to FEMA totaling \$67 million and more projects are planned for submission in the upcoming weeks.

<i>FEMA Category (amounts expressed in millions)</i>	<i>Requested Value</i>	<i>Federal Share</i>	<i>Funds Received</i>
<i>Project Submissions:</i>			
* Emergency Protective Services – Cat B	\$ 50.8	\$ 50.8	\$ 21.2
Buildings and Equipment – Cat E	\$ 16.2	\$ 14.6	\$ -
<b>Total</b>	<b>\$ 67.0</b>	<b>\$ 65.4</b>	<b>\$ 21.2</b>

\* \$21.2 million received for Cat B was submitted as part of the advanced funding request.

The City also received a \$50 million grant from the State of Texas, and has collected \$49.8 million in property insurance proceeds.

**Houston Economy**

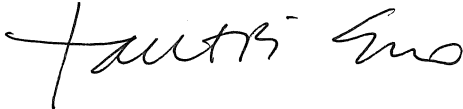
**Energy** – The average oil price of \$57.88 for the month of December 2017 was 2.2% higher than prior month’s average price of \$56.64. Comparing from the same period last year, the price has increased

by 11.37%. The average oil rig count of 748 for the month of December 2017 was 1.4% higher than prior month's count of 738. The rig count year-over-year comparison for the month of December increased by 47.53%.

**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 3,070,100 in November 2017, up approximately 1.6% year-over-year. As stated by the Greater Houston Partnership in January's Economy at a Glance publication, Houston added 48,500 jobs in 12 months ending in November 2017, and the retail, transportation, warehousing, utilities, professional and business services accounted for the increase in Houston's gain over the past 12 months.

**Home Sales** – The latest report prepared by the Houston Association of Realtors (HAR) for the month of December 2017, shows the total single-family home sales of 6,875 were 4.1% higher compared to December 2016 of 6,606. The median price rose by 1.7% to \$230,000 while the average price decreased by 0.6% to \$292,174. Single-family inventory decreased from 3.4 months' supply to 3.2 months year-over-year.

Sincerely,

A handwritten signature in black ink, appearing to read "Tantri Emo". The signature is fluid and cursive, with a large initial "T" and "E".

Tantri Emo  
Interim-Director



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

**Finance - Major Variances from Adopted Budget**

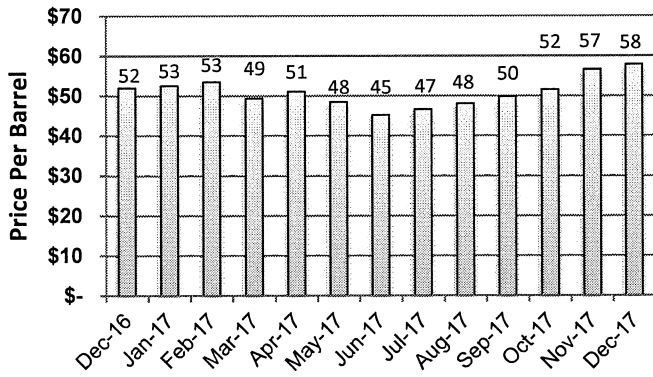
<u>Revenues</u>		Variance Over/(Under)*
Month Reported	Revenue Detail	
October	<b>Intergovernmental</b> Increase in Ambulance Supplemental Payment Program (ASPP) reimbursement	7,456
December	<b>Sales Tax</b> Increase to reflect higher than anticipated sales tax receipts	10,000
	<b>Telephone Franchise</b> Increase to reflect higher than anticipated telephone franchise tax	1,299
	<b>Licenses and Permits</b> Decrease due to lower than anticipated dumpster permit fees	(807)
	<b>Intergovernmental</b> Decrease primarily due to delays in reporting of the 1115 Health Waiver program	(1,024)
	<b>Charges for Services</b> Decrease due to lower than anticipated demolition & weed cutting activities	(370)
	<b>Other Fines and Forfeits</b> Decrease due to lower than anticipated fines & forfeits related to liens collection	(350)
	<b>Interest</b> Increase to reflect higher than anticipated cash receipts	3,000
	<b>Total Revenues</b>	<b>19,204</b>
	<b>Fund Balance</b> Additional Beginning Fund Balance	44,283
<b>Total Financial Resources</b>		<b>63,487</b>
<u>Expenditures</u>		
Month Reported	Expenditure Detail	
July	<b>Public Safety</b> Increase to reflect an adjustment to the fire classified pension contribution rate	13,300
	Increase to fund classified fire employee pay raises	6,000
	Increase to fund an additional police cadet class	982
October	Increase primarily due to ASPP billing and collection fees	897
December	Increase in Police due to redeployment of classified personnel	4,356
<b>Total Public Safety</b>		<b>25,535</b>
July	<b>Other Adjustments</b> Increase due to elimination of one-time deferral of the interlocal payment to the Houston Zoo	5,000
	Increase due to elimination of one-time deferral lease payment to Public Works for 611 Walker	4,888
August	Increase to reflect unanticipated costs related to Hurricane Harvey not reimbursed by FEMA	11,000
December	Decrease primarily due to delays in reporting of the 1115 Health Waiver program	(1,109)
	Increase primarily due to complete communities project	150
	Decrease in General Government contingency	(4,356)
<b>Total Other Adjustments</b>		<b>15,573</b>
<b>Total Expenditures</b>		<b>41,108</b>

\*Total may reflect slight variances due to rounding.

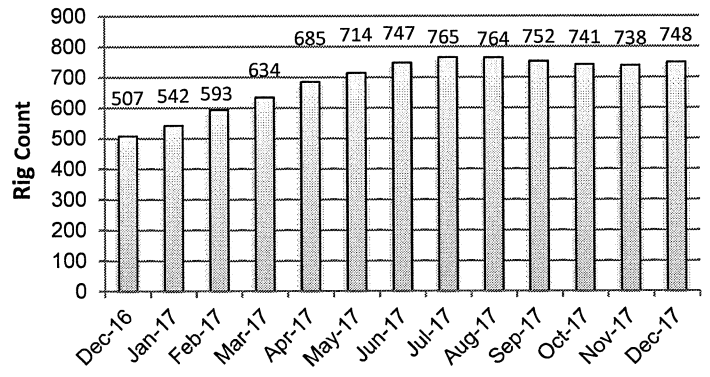


# Key Economic Indicators

## Crude Oil Prices

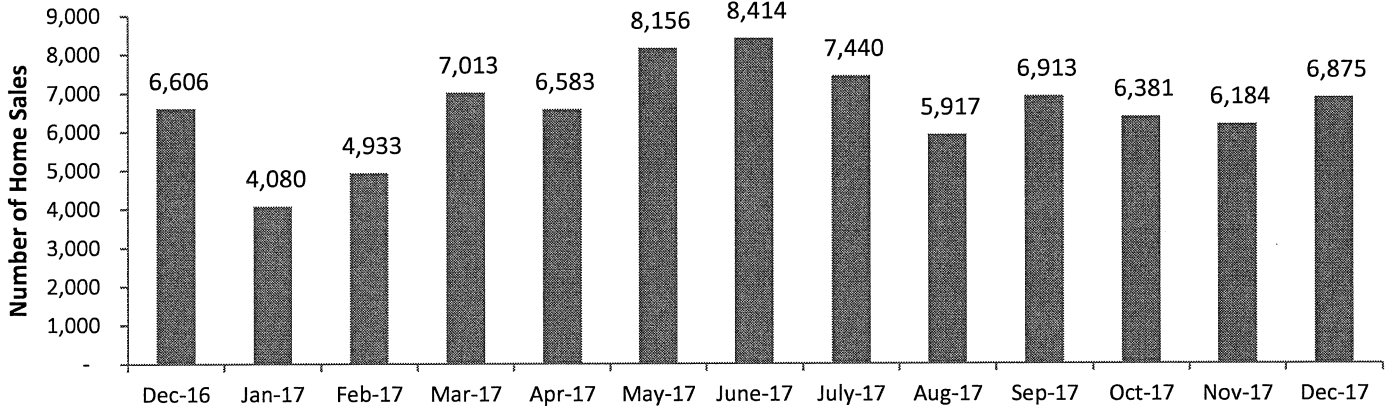


## Oil Rig Count



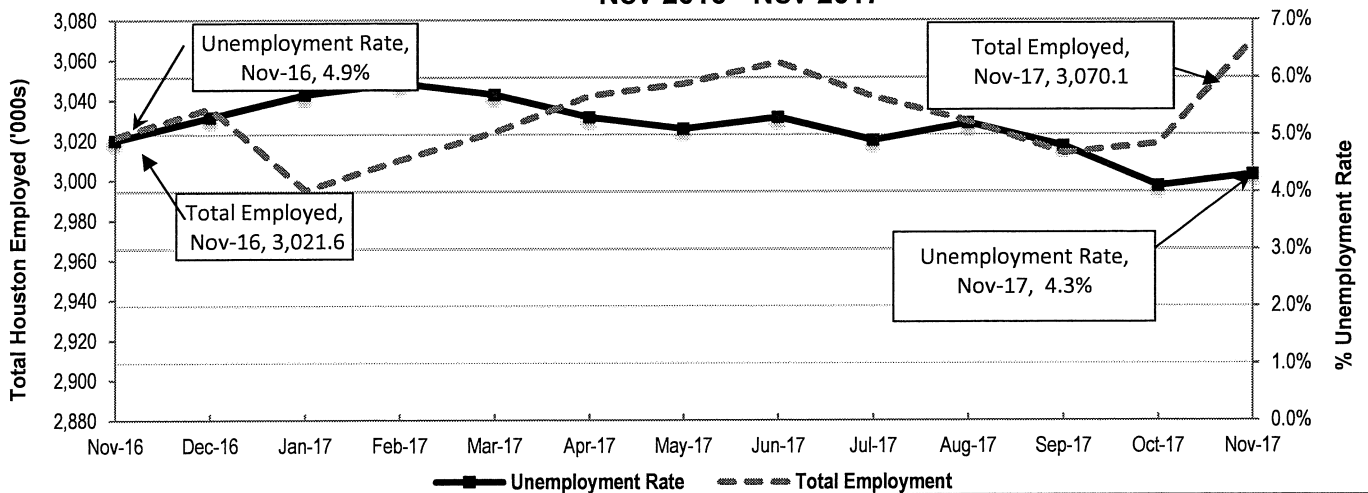
Oil prices show an increase of 2.2% in December from November. Compared to December 2016, oil prices are up by 11.37%. Rig counts show an increase of 1.4% in December from November. Compared to December 2016, rig counts are up by 47.53%.  
 Source: US Energy Information Administration & Baker Hughes Rig Counts

## Single Family Home Sales



Single-family home sales showed an increase of 11.2% in December from November. According to HAR, single-family home sales totaled 6,875 units compared to 6,606 units a year earlier, an increase of 4.1%.  
 Source: HAR.COM

## Houston Total Employed Nonfarm versus Unemployment Rate Nov 2016 - Nov 2017

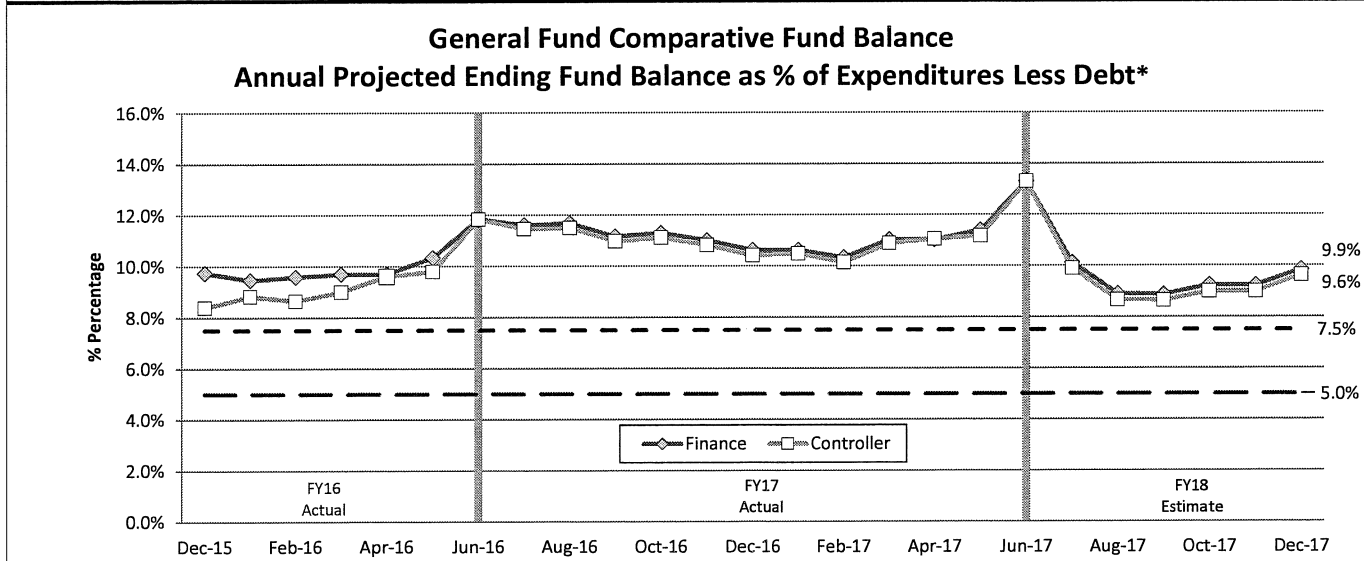
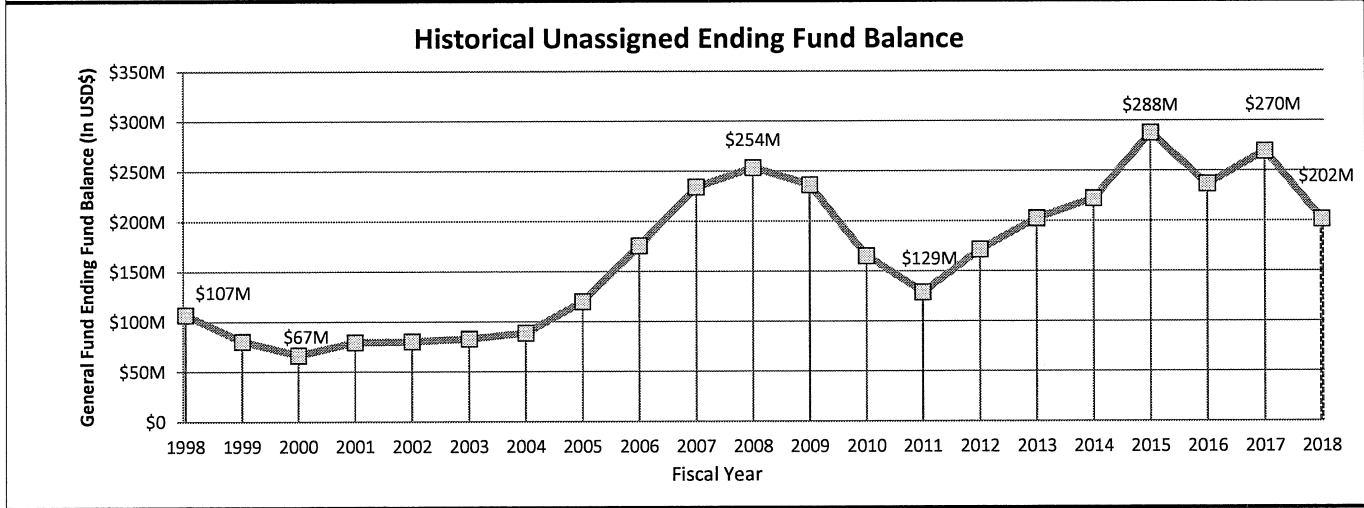
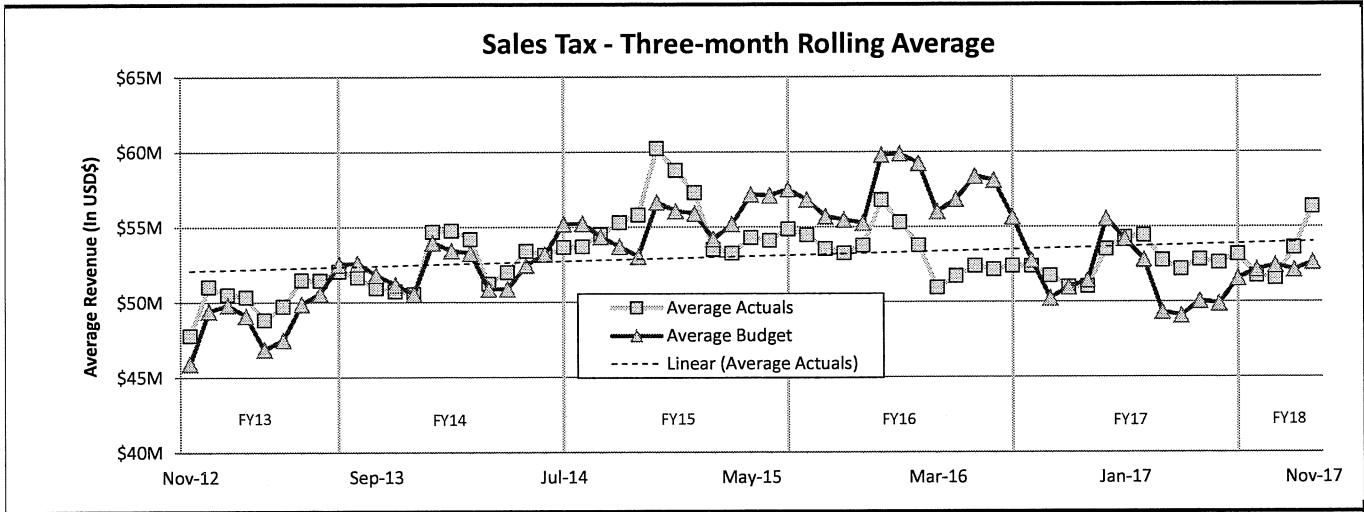


The Total Employed rate shows a slight increase from November 2016 of 3,021.6 to November 2017 of 3,070.1. The Unemployment rate shows a decrease from November 2016 of 4.9% to November 2017 of 4.3%.  
 Source: Bureau of Labor Statistics



General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance



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







**General Fund (Fund 1000)**  
For the period ended December 31, 2017  
(amounts expressed in thousands)

Actual YTD  
Current Budget

FY2018									
	FY2017	Adopted	Current	Controller's	Finance	Actual YTD	Controller -		
	Actual	Budget	Budget	Projection	Projection		Finance		
							Variance		
<b>Revenues</b>									
General Property Taxes	1,153,991	1,158,297	1,158,297	1,158,297	1,158,297	279,739	-		✓
Industrial Assessments	19,291	17,917	17,917	17,500	17,917	145	(417)		✓
Sales Tax	631,993	627,000	627,000	635,000	637,000	321,537	(2,000)		✓
Other Taxes	16,896	17,413	17,413	17,000	17,413	3,857	(413)		✓
Electric Franchise	102,654	102,270	102,270	102,000	102,270	50,842	(270)		✓
Telephone Franchise	41,928	37,215	37,215	37,000	38,514	19,840	(1,514)		✓
Gas Franchise	15,016	13,791	13,791	13,500	13,791	6,895	(291)		✓
Other Franchise	30,988	26,806	26,806	26,500	26,806	14,928	(306)		✓
Licenses and Permits	38,020	35,342	35,342	35,338	34,535	15,515	803		✓
Intergovernmental	71,040	71,062	71,062	77,494	77,494	33,949	-		✓
Charges for Services	60,046	60,830	60,830	60,600	60,462	27,068	138		✓
Direct Interfund Services	53,523	54,859	54,859	54,859	54,859	24,936	-		✓
Indirect Interfund Services	27,399	29,001	29,001	29,001	29,001	14,189	-		✓
Municipal Courts Fines and Forfeits	22,122	21,371	21,371	21,000	21,371	8,487	(371)		✓
Other Fines and Forfeits	4,778	4,094	4,094	4,000	3,745	1,329	255		✓
Interest	5,051	3,000	3,000	6,000	6,000	1,604	-		✓
Miscellaneous/Other	25,876	13,138	13,138	13,000	13,135	55,191	(135)		✓
<b>Total Revenues</b>	<b>2,320,612</b>	<b>2,293,406</b>	<b>2,293,406</b>	<b>2,308,089</b>	<b>2,312,610</b>	<b>880,051</b>	<b>(4,521)</b>		✓
<b>Expenditures</b>									
Administration & Regulatory Affairs	29,369	28,143	28,143	28,143	28,143	8,917	-		✓
City Council	10,728	9,978	9,978	9,978	9,978	3,854	-		✓
City Secretary	708	889	889	889	889	384	-		✓
Controller	8,175	8,621	8,621	8,621	8,621	4,275	-		✓
Finance	17,281	19,052	19,052	19,052	19,052	8,776	-		✓
Fire	504,629	481,151	481,151	495,348	495,348	252,537	-		✓
General Services	39,715	42,209	42,209	42,209	42,209	17,257	-		✓
Housing and Community Development	520	493	493	493	493	296	-		✓
Houston Emergency Center	10,248	9,762	9,762	9,762	9,762	2,440	-		✓
Houston Health Department	65,631	67,131	67,131	66,022	66,022	26,614	-		✓
Human Resources	2,981	3,171	3,171	3,171	3,171	1,435	-		✓
Information Technology	21,391	17,068	17,068	17,068	17,068	7,975	-		✓
Legal	15,078	16,094	16,094	16,094	16,094	7,272	-		✓
Library	41,532	40,569	40,569	40,569	40,569	19,801	-		✓
Mayor's Office	7,648	7,473	7,473	7,473	7,473	4,732	-		✓
Municipal Courts	27,492	30,434	30,434	30,434	30,434	14,217	-		✓
Neighborhoods	11,143	11,486	11,486	11,486	11,486	5,165	-		✓
Office of Business Opportunity	2,915	3,049	3,049	3,049	3,049	1,413	-		✓
Parks and Recreation	72,462	70,215	70,215	75,215	75,215	33,310	-		✓
Planning and Development	3,989	3,508	3,508	3,658	3,658	1,691	-		✓
Police	826,716	827,311	827,383	832,649	832,649	424,463	-		✓
Public Works and Engineering	30,618	33,339	33,339	33,339	33,339	15,128	-		✓
Solid Waste Management	84,111	80,161	80,161	80,161	80,161	41,281	-		✓
<b>Total Departmental Expenditures</b>	<b>1,835,080</b>	<b>1,811,307</b>	<b>1,811,379</b>	<b>1,834,883</b>	<b>1,834,883</b>	<b>903,233</b>	<b>-</b>		✓
General Government	191,217	193,218	193,146	210,751	210,751	69,892	-		✓
<b>Total Expenditures Other Than Debt</b>	<b>2,026,297</b>	<b>2,004,525</b>	<b>2,004,525</b>	<b>2,045,634</b>	<b>2,045,634</b>	<b>973,125</b>	<b>-</b>		✓
Transfer to Special Revenues	-	-	-	-	-	-	-		✓
Captured Revenue Transfer to DDSRF	34,741	34,109	34,109	34,109	34,109	-	-		✓
Debt Service Transfer	258,415	333,784	333,784	333,784	333,784	-	-		✓
<b>Total Expenditures and Other Uses</b>	<b>2,319,453</b>	<b>2,372,418</b>	<b>2,372,418</b>	<b>2,413,527</b>	<b>2,413,527</b>	<b>973,125</b>	<b>-</b>		✓
<b>Net Current Activity</b>	<b>1,159</b>	<b>(79,012)</b>	<b>(79,012)</b>	<b>(105,438)</b>	<b>(100,917)</b>	<b>(93,074)</b>	<b>(4,521)</b>		✓
<b>Other Financing Sources (Uses)</b>									
Transfers from Other Funds	20,901	18,265	18,265	18,265	18,265	9,884	-		✓
Sale of Capital Assets	10,302	14,540	14,540	14,540	14,540	3,715	-		✓
<b>Total Other Financing Sources (Uses)</b>	<b>31,203</b>	<b>32,806</b>	<b>32,806</b>	<b>32,806</b>	<b>32,806</b>	<b>13,600</b>	<b>-</b>		✓
<b>Fund Balances</b>									
Fund Balance - Beginning of Year	236,947	269,560	269,560	269,560	269,560	269,560	-		✓
Changes to Designated Fund Balance*	-	107	107	107	107	-	-		✓
Budgeted Increase/(Decrease) in Fund Balance	32,362	(46,206)	(46,206)	(46,206)	(46,206)	(79,474)	-		✓
Change in Inventory/Prepaid Items/Imprest Cash	251	-	-	-	-	-	-		✓
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(26,426)	(21,905)	-	(4,521)		✓
<b>Fund Balance, End of Year***</b>	<b>269,560</b>	<b>223,461</b>	<b>223,461</b>	<b>197,035</b>	<b>201,556</b>	<b>190,086</b>	<b>(4,521)</b>		✓

\*The total designation for the Budget Stabilization Fund is currently \$1,233. The \$20 million was transferred to the Disaster Recovery Fund.

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

\*\*\*According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service and Pay-As-You-Go (PAYGO) which is \$153,423 based on current projections. The City will be \$43,612 above 7.5% based on the Controller's Projections for FY2018.

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

**Harvey - Disaster Recovery Funds (5303, 5304, 8044, 8386)**  
For the period ended December 31, 2017  
(in thousands)

	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
				Current Fiscal Year	Inception To-date		
<b>Cash Inflows</b>							
FEMA Cash Advance Category A	\$ -	\$ 105,081	\$ 105,081	\$ 233,513	\$ 233,513		
FEMA Cash Advance Category B	-	57,935	57,935	128,745	128,745		
FEMA Reimbursements	-	-	-	-	-		
State Assistance	-	50,000	50,000	50,000	50,000		
Transfer from Budget Stabilization Fund	-	20,000	20,000	20,000	20,000		
Insurance Advance	7,000	49,750	49,750	70,750	100,000		
<b>Total Inflows</b>	<b>\$ 7,000</b>	<b>\$ 282,766</b>	<b>\$ 282,766</b>	<b>\$ 503,008</b>	<b>\$ 532,258</b>		
<b>Cash Outflows</b>				<b>FEMA Share</b>			
Debris Removal (Category A)	3,495	12,828	12,828	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B)*	729	22,860	22,860	128,745	128,745	TBD	128,745
Roads and Bridges (Category C) *	-	-	-	TBD	TBD	65,000	650,000
Water Control Facilities (Category D)*	-	133	133	TBD	TBD	100,000	1,000,000
Buildings and Equipment (Category E)*	158	159	159	11,815	11,815	26,927	269,269
Utilities (Category F)*	-	-	-	TBD	TBD	13,979	139,785
Parks Recreational Areas, and Other Facilities (Category G)*	-	-	-	TBD	TBD	2,783	27,827
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ 4,381</b>	<b>\$ 35,980</b>	<b>\$ 35,980</b>	<b>\$ 374,073</b>	<b>\$ 374,073</b>	<b>\$ 234,634</b>	<b>\$ 2,475,086</b>
<b>Net Current Flows</b>	<b>2,619</b>	<b>246,786</b>	<b>246,786</b>	<b>128,935</b>	<b>158,185</b>		

\*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.

**Notes:**

1. DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
2. FEMA Disaster Declaration made August 25, 2017.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. Emergency Purchase Orders (EPOs) and Congregate Sheltering costs are included in Cash Advance Category B projections.
5. Amounts transferred from the Budget Stabilization Fund per Ord. #2017-667, are to be replenished by August 2019.
6. This analysis tracks inflows, outflows based on entries into SAP by the spending departments.
7. Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
8. Insurance receipts are recorded into the General Fund.
9. Projections include reimbursements for City properties managed by Local Government Corporations (LGC) such as Houston First.
10. Includes \$65K of the Houston Airport System's Harvey expenses, which may not be reimbursable by FEMA.

**Harvey - General Government Disaster Recovery Fund 5303**  
For the period ended December 31, 2017  
(in thousands)

	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
				Current Fiscal Year	Inception To-date		
<b>Cash Inflows</b>							
FEMA Cash Advance Category A	\$ -	\$ 105,081	\$ 105,081	\$ 233,513	\$ 233,513		
FEMA Cash Advance Category B	-	57,935	57,935	128,745	128,745		
FEMA Reimbursements	-	-	-	-	-		
State Assistance	-	50,000	50,000	50,000	50,000		
Transfer from Budget Stabilization Fund	-	20,000	20,000	20,000	20,000		
Insurance Advance	-	-	-	TBD	TBD		
<b>Total Inflows</b>	<b>\$ -</b>	<b>\$ 233,016</b>	<b>\$ 233,016</b>	<b>\$ 432,258</b>	<b>\$ 432,258</b>		
<b>Cash Outflows</b>				FEMA Share			
Debris Removal (Category A)	3,495	12,828	12,828	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B)*	153	21,958	21,958	128,745	128,745	TBD	128,745
Roads and Bridges (Category C) *	-	-	-	TBD	TBD	65,000	650,000
Water Control Facilities (Category D)*	-	-	-	-	-	-	-
Buildings and Equipment (Category E)*	-	-	-	11,815	11,815	26,514	265,140
Utilities (Category F)*	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G)*	-	-	-	TBD	TBD	2,783	27,827
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ 3,648</b>	<b>\$ 34,786</b>	<b>\$ 34,786</b>	<b>\$ 374,073</b>	<b>\$ 374,073</b>	<b>\$ 120,243</b>	<b>\$ 1,331,172</b>
<b>Net Current Flows</b>	<b>(3,648)</b>	<b>198,230</b>	<b>198,230</b>	<b>58,185</b>	<b>58,185</b>		

*\*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.*

**Notes:**

1. DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
2. FEMA Disaster Declaration made August 25, 2017.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. Emergency Purchase Orders (EPOs) and Congregate Sheltering costs are included in Cash Advance Category B projections.
5. Amounts transferred from the Budget Stabilization Fund per Ord. #2017-667, are to be replenished by August 2019.
6. This analysis tracks inflows, outflows based on entries into SAP by the spending departments.
7. Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
8. Insurance receipts are recorded into the General Fund.
9. Projections include reimbursements for City properties managed by Local Government Corporations (LGC) such as Houston First.

**Harvey - Storm Water Disaster Recovery Fund 5304**  
For the period ended December 31, 2017  
(in thousands)

	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
				Current Fiscal Year	Inception To-date		
<b>Cash Inflows</b>							
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B	-	-	-	-	-		
FEMA Reimbursements	-	-	-	-	-		
Insurance Reimbursements	-	-	-	-	-		
Transfer from Budget Stabilization Fund	-	-	-	-	-		
Insurance Advance	-	-	-	TBD	TBD		
<b>Total Inflows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TBD</b>	<b>TBD</b>		
<b>Cash Outflows</b>				FEMA Share			
Debris Removal (Category A)	-	-	-	-	-	-	-
Emergency Protective Measures (Category B)*	-	3	3	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) *	-	-	-	-	-	-	-
Water Control Facilities (Category D)*	-	-	-	-	-	-	-
Buildings and Equipment (Category E)*	-	-	-	-	-	-	-
Utilities (Category F)*	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G)*	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
<b>Net Current Flows</b>	<b>-</b>	<b>(3)</b>	<b>(3)</b>	<b>TBD</b>	<b>TBD</b>		

*\*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.*

**Notes:**

- DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
- FEMA Disaster Declaration made August 25, 2017.
- Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
- Emergency Purchase Orders (EPOs) and Congregate Sheltering costs are included in Cash Advance Category B projections.
- Amounts transferred from the Budget Stabilization Fund per Ord. #2017-667, are to be replenished by August 2019.
- This analysis tracks inflows, outflows based on entries into SAP by the spending departments.
- Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
- Insurance receipts are recorded into the General Fund.

**Harvey - Aviation Disaster Recovery O&M Fund 8044**  
For the period ended December 31, 2017  
(in thousands)

	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
				Current Fiscal Year	Inception To-date		
<b>Cash Inflows</b>							
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B	-	-	-	-	-		
FEMA Reimbursements	-	-	-	-	-		
Insurance Reimbursements	-	-	-	-	-		
Transfer from Budget Stabilization Fund	-	-	-	-	-		
Insurance Advance	-	-	-	TBD	TBD		
<b>Total Inflows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TBD</b>	<b>TBD</b>		
<b>Cash Outflows</b>				FEMA Share			
Debris Removal (Category A)	-	-	-	-	-	-	-
Emergency Protective Measures (Category B)*	-	67	67	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) *	-	-	-	-	-	-	-
Water Control Facilities (Category D)*	-	-	-	-	-	-	-
Buildings and Equipment (Category E)*	78	79	79	TBD	TBD	413	4,129
Utilities (Category F)*	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G)*	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ 78</b>	<b>\$ 146</b>	<b>\$ 146</b>	<b>TBD</b>	<b>TBD</b>	<b>\$ 413</b>	<b>\$ 4,129</b>
<b>Net Current Flows</b>	<b>(78)</b>	<b>(146)</b>	<b>(146)</b>	<b>TBD</b>	<b>TBD</b>		

*\*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.*

**Notes:**

1. DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
2. FEMA Disaster Declaration made August 25, 2017.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. Emergency Purchase Orders (EPOs) and Congregate Sheltering costs are included in Cash Advance Category B projections.
5. Amounts transferred from the Budget Stabilization Fund per Ord. #2017-667, are to be replenished by August 2019.
6. This analysis tracks inflows, outflows based on entries into SAP by the spending departments.
7. Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
8. Insurance receipts are recorded into the General Fund.
9. Includes \$65K of the Houston Airport System's Harvey expenses, which may not be reimbursable by FEMA.

**Harvey - Combined Utility System Disaster Recovery Fund 8386**  
For the period ended December 31, 2017  
(in thousands)

	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
				Current Fiscal Year	Inception To-date		
<b>Cash Inflows</b>							
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B	-	-	-	-	-		
FEMA Reimbursements	-	-	-	-	-		
Insurance Reimbursements	-	-	-	-	-		
Transfer from Budget Stabilization Fund	-	-	-	-	-		
Insurance Advance	-	-	-	TBD	TBD		
<b>Total Inflows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TBD</b>	<b>TBD</b>		
<b>Cash Outflows</b>				FEMA Share			
Debris Removal (Category A)	-	-	-	-	-	-	-
Emergency Protective Measures (Category B)*	576	832	832	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) *	-	-	-	-	-	-	-
Water Control Facilities (Category D)*	-	133	133	TBD	TBD	100,000	1,000,000
Buildings and Equipment (Category E)*	80	80	80	-	-	-	-
Utilities (Category F)*	-	-	-	TBD	TBD	13,979	139,785
Parks Recreational Areas, and Other Facilities (Category G)*	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ 655</b>	<b>\$ 1,045</b>	<b>\$ 1,045</b>	<b>TBD</b>	<b>TBD</b>	<b>\$ 113,979</b>	<b>\$ 1,139,785</b>
<b>Net Current Flows</b>	<b>(655)</b>	<b>(1,045)</b>	<b>(1,045)</b>	<b>TBD</b>	<b>TBD</b>		

*\*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.*

**Notes:**

1. DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
2. FEMA Disaster Declaration made August 25, 2017.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. Emergency Purchase Orders (EPOs) and Congregate Sheltering costs are included in Cash Advance Category B projections.
5. Amounts transferred from the Budget Stabilization Fund per Ord. #2017-667, are to be replenished by August 2019.
6. This analysis tracks inflows, outflows based on entries into SAP by the spending departments.
7. Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
8. Insurance receipts are recorded into the General Fund.

**City of Houston**  
**Quarterly Financial Report**  
**Flood Disaster Event(s)**  
**December 31, 2017**

	TOTALS FOR PROJECT - ALL FUNDS				
	Disaster Summary Outline (DSO) Projected Damage		2nd Qtr Only		Inception of Project to Dec 31, 2017
	DR 4223	DR 4269	DR 4223	DR 4269	
<b>REVENUES - Governmental</b>					
Recoveries and Refund					
FEMA/Insurance Reimbursements			\$ 206,811	\$ 20,638	\$ 4,977,042
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ 85,770
Interest Earned			\$ -	\$ -	\$ 141,408
Subtotal Revenues - Governmental			\$ 206,811	\$ 20,638	\$ 5,204,220
<b>REVENUES - Stormwater</b>					
Recoveries and Refund					
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ -
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -
Interest Earned			\$ -	\$ -	\$ 20
Subtotal Revenues - Stormwater			\$ -	\$ -	\$ 20
<b>REVENUES - CUS</b>					
Recoveries and Refund					
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ 176,814
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -
Interest Earned			\$ -	\$ -	\$ 3,365
Subtotal Revenues - CUS			\$ -	\$ -	\$ 180,179
<b>Total Revenues</b>			\$ 206,811	\$ 20,638	\$ 5,384,420
<b>EXPENDITURES - Governmental</b>					
Personnel	\$ 4,200,000	\$ 2,519,734	\$ (26,108)	\$ -	\$ 2,381,992
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	\$ (26,108)	\$ -	\$ 11,044,742
<b>EXPENDITURES - CUS</b>					
Personnel	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 183,367
Materials & Supplies	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 124,239
Contracts	\$ 22,000,000	\$ -	\$ -	\$ -	\$ 2,342,155
Equipment	\$ 800,000	\$ -	\$ -	\$ -	\$ 1,999
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures - CUS	\$ 25,000,000	\$ -	\$ -	\$ -	\$ 2,651,760
<b>EXPENDITURES - Stormwater</b>					
Personnel			\$ -	\$ -	\$ 110,005
Materials & Supplies			\$ -	\$ -	\$ -
Contracts			\$ -	\$ -	\$ -
Equipment			\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -
Subtotal Expenditures - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 110,005
<b>Total Expenditures</b>	\$ 41,300,000	\$ 3,056,270	\$ (26,108)	\$ -	\$ 13,806,508
<b>NET CURRENT ACTIVITY</b>			\$ 232,919	\$ 20,638	\$ (8,422,088)
<b>OTHER FINANCIAL ACTIVITY</b>					
LOAN IN / (OUT)					
General Fund			\$ -	\$ -	\$ 2,000,000
Budget Stabilization Fund			\$ -	\$ -	\$ -
TRANSFER FROM GENERAL FUND			\$ -	\$ -	\$ 6,000,000
<b>Total Other Financial Activity</b>			\$ -	\$ -	\$ 8,000,000
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other uses</b>			\$ 232,919	\$ 20,638	\$ (422,088)

**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%.





Aviation Operating Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Landing Area	\$ 88,046	\$ 92,770	\$ 92,770	\$ 45,191	\$ 92,770	\$ 92,770
Bldg and Ground Area	221,181	216,409	216,409	109,580	216,409	216,409
Parking and Concession	178,888	180,250	180,250	91,234	180,250	180,250
Other	5,452	5,432	5,432	2,967	5,432	5,432
Total Operating Revenues	<u>493,568</u>	<u>494,861</u>	<u>494,861</u>	<u>248,972</u>	<u>494,861</u>	<u>494,861</u>
<b>Operating Expenses</b>						
Personnel	56,721	111,755	111,755	52,056	101,899	101,899
Supplies	7,795	9,318	9,305	3,133	8,211	8,211
Services	181,557	187,281	187,294	83,026	176,346	176,346
Non-Capital Outlay	669	2,486	2,486	79	1,428	1,428
Total Operating Expenses	<u>246,742</u>	<u>310,840</u>	<u>310,840</u>	<u>138,294</u>	<u>287,885</u>	<u>287,885</u>
Operating Income (Loss)	<u>246,825</u>	<u>184,021</u>	<u>184,021</u>	<u>110,678</u>	<u>206,976</u>	<u>206,976</u>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	9,306	9,000	9,000	5,861	11,000	11,000
Other	7,678	0	0	276	529	529
Total Non-Operating Rev (Exp)	<u>16,984</u>	<u>9,000</u>	<u>9,000</u>	<u>6,137</u>	<u>11,529</u>	<u>11,529</u>
Income (Loss) Before Operating Transfers	<u>263,809</u>	<u>193,021</u>	<u>193,021</u>	<u>116,815</u>	<u>218,505</u>	<u>218,505</u>
<b>Operating Transfers</b>						
Interfund Transfer - Oper Reserve	192	1,559	1,559	0	1,559	1,559
Debt Service Principal	57,761	58,587	58,587	55,585	61,115	61,115
Debt Service Interest	65,571	67,358	67,358	36,299	64,830	64,830
Renewal and Replacement	35,543	20,000	20,000	0	20,000	20,000
Capital Improvement	47,058	45,517	45,517	0	71,001	71,001
Total Operating Transfers	<u>206,125</u>	<u>193,021</u>	<u>193,021</u>	<u>91,884</u>	<u>218,505</u>	<u>218,505</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ 57,684</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>24,931</u>	<u>\$ (0)</u>	<u>\$ (0)</u>

**About the Fund:**

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

Convention and Entertainment Facilities Operating Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controllers Projection	Finance Projection
<b>Operating Revenues</b>						
Facility Rentals	\$ 1,490	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449
Parking	10,794	10,969	10,969	3,087	10,969	10,969
Contract Cleaning	0	0	0	0	0	0
Total Operating Revenues	<u>12,284</u>	<u>12,418</u>	<u>12,418</u>	<u>4,536</u>	<u>12,418</u>	<u>12,418</u>
<b>Operating Expenses</b>						
Personnel	107	186	186	87	186	186
Supplies	0	0	0	1	0	0
Services	132	132	132	0	132	132
Total Operating Expenses	<u>239</u>	<u>318</u>	<u>318</u>	<u>88</u>	<u>318</u>	<u>318</u>
Operating Income (Loss)	<u>12,045</u>	<u>12,100</u>	<u>12,100</u>	<u>4,448</u>	<u>12,100</u>	<u>12,100</u>
<b>Non-Operating Revenues (Expenses)</b>						
Hotel Occupancy Tax						
Current	80,551	83,500	83,500	39,367	83,500	83,500
Delinquent	2,331	1,500	1,500	1,315	1,500	1,500
Net Hotel Occupancy Tax	<u>82,882</u>	<u>85,000</u>	<u>85,000</u>	<u>40,682</u>	<u>85,000</u>	<u>85,000</u>
Interest Income	(1,173)	350	350	147	350	350
Capital Outlay	0	0	0	0	0	0
Other Interest	120	(226)	(226)	(113)	(226)	(226)
Other	292	292	292	292	292	292
Total Non-Operating Rev (Exp)	<u>82,121</u>	<u>85,416</u>	<u>85,416</u>	<u>41,008</u>	<u>85,416</u>	<u>85,416</u>
Income (Loss) Before Operating Transfers	<u>94,166</u>	<u>97,516</u>	<u>97,516</u>	<u>45,456</u>	<u>97,516</u>	<u>97,516</u>
<b>Operating Transfers</b>						
Transfers for Interest	14,605	14,614	14,614	7,310	14,614	14,614
Transfers for Principal	11,498	12,126	12,126	6,019	12,126	12,126
Transfer to Component Unit	69,564	68,796	68,796	31,180	68,796	68,796
Transfers to General Fund	1,490	1,449	1,449	1,449	1,449	1,449
Transfers to Debt Service	70	75	75	0	75	75
Total Operating Transfers	<u>97,227</u>	<u>97,060</u>	<u>97,060</u>	<u>45,958</u>	<u>97,060</u>	<u>97,060</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ (3,061)</u>	<u>\$ 456</u>	<u>\$ 456</u>	<u>\$ (502)</u>	<u>\$ 456</u>	<u>\$ 456</u>

<p>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.</p>
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Combined Utility System Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Operating Revenues</b>						
Water Sales	\$ 547,054	\$ 572,233	\$ 572,233	\$ 287,052	\$ 572,233	\$ 572,233
Sewer Sales	475,392	489,489	489,489	245,768	489,489	489,489
Penalties	12,458	13,200	13,200	5,044	13,200	13,200
Other	9,578	9,948	9,948	5,328	9,948	9,948
Total Operating Revenues	<u>1,044,482</u>	<u>1,084,870</u>	<u>1,084,870</u>	<u>543,192</u>	<u>1,084,870</u>	<u>1,084,870</u>
<b>Operating Expenses</b>						
Personnel	101,680	190,961	190,961	91,887	185,498	185,498
Supplies	40,105	45,295	45,795	19,448	45,295	45,295
Electricity and Gas	41,361	47,694	47,694	18,782	47,694	47,694
Contracts & Other Payments	154,953	180,215	180,835	61,898	177,915	177,915
Non-Capital Equipment	1,460	2,702	2,816	519	2,702	2,702
Total Operating Expenses	<u>339,559</u>	<u>466,867</u>	<u>468,101</u>	<u>192,534</u>	<u>459,104</u>	<u>459,104</u>
Operating Income (Loss)	<u>704,923</u>	<u>618,003</u>	<u>616,769</u>	<u>350,658</u>	<u>625,766</u>	<u>625,766</u>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	8,657	7,748	7,748	5,475	7,748	7,748
Sale of Property, Mains and Scrap	4,835	710	710	14,503	710	710
Other	23,355	10,685	10,685	6,138	15,574	15,574
Impact Fees	19,566	20,000	20,000	8,863	20,000	20,000
CWA & TRA Contracts (P & I)	(7,204)	(6,399)	(6,399)	(4,961)	(6,399)	(6,399)
Total Non-Operating Rev (Exp)	<u>49,209</u>	<u>32,744</u>	<u>32,744</u>	<u>30,018</u>	<u>37,633</u>	<u>37,633</u>
Income (Loss) Before Operating Transfers	<u>754,132</u>	<u>650,747</u>	<u>649,513</u>	<u>380,676</u>	<u>663,399</u>	<u>663,399</u>
<b>Operating Transfers</b>						
Debt Service Transfer	452,300	504,646	504,646	319,176	502,646	502,646
CWA & TRA Contracts (P & I) Luce Bayou	12,749	690	690	185	690	690
Transfer to PIB - Water & Sewer	9,149	11,862	11,862	908	11,862	11,862
Transfer to Capital Project Fund	70,000	70,000	70,000	70,000	70,000	70,000
Pension Liability Interest	4,722	4,750	4,750	593	4,750	4,750
Equipment Acquisition	9,505	47,736	46,502	3,940	47,736	47,736
Transfer to Stormwater	52,246	55,784	55,784	21,394	55,784	55,784
Total Operating Transfers	<u>610,671</u>	<u>695,468</u>	<u>694,234</u>	<u>416,196</u>	<u>693,468</u>	<u>693,468</u>
Net Current Activity						
Operating Fund Only	<u>\$ 143,461</u>	<u>\$ (44,721)</u>	<u>\$ (44,721)</u>	<u>\$ (35,520)</u>	<u>\$ (30,069)</u>	<u>\$ (30,069)</u>

**About the Fund:**

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

Dedicated Drainage & Street Renewal Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Drainage Charge Revenue <sup>(1)</sup>	\$ 101,970	\$ 106,557	\$ 106,557	\$ 52,766	\$ 106,557	\$ 106,557
Interfund Drainage Fee	7,119	7,102	7,102	3,560	7,102	7,102
Charges for Services	1,661	649	649	490	649	649
Licenses & Permits	2,280	2,003	2,003	819	2,003	2,003
Street Milling and Concrete Sales Earnings	936	835	835	135	835	835
Metro Intergovernmental Revenue	59,214	49,530	49,530	20,035	49,530	49,530
Operating Recoveries & Refunds	0	50	50	0	50	50
Miscellaneous/Other	88	135	135	11	135	135
<b>Total Revenues</b>	<u>173,268</u>	<u>166,861</u>	<u>166,861</u>	<u>77,816</u>	<u>166,861</u>	<u>166,861</u>
<b>Expenditures</b>						
Personnel	35,942	38,392	38,392	19,039	38,392	38,392
Supplies	12,121	13,051	13,051	5,226	13,051	13,051
Other Services	26,619	29,331	29,331	10,803	29,331	29,331
Capital Outlay	3,663	11,110	11,110	445	11,110	11,110
<b>Total Expenditures</b>	<u>78,345</u>	<u>91,884</u>	<u>91,884</u>	<u>35,513</u>	<u>91,884</u>	<u>91,884</u>
Net Current Activity	94,923	74,977	74,977	42,303	74,977	74,977
<b>Other Financing Sources (Uses)</b>						
Interest Income	647	500	500	513	500	500
Transfer In - General Fund <sup>(2)</sup>	34,762	34,108	34,108	0	34,108	34,108
Transfer In - Special Revenue Fund	1,533	0	0	0	0	0
Transfer Out - Commercial Paper Agent Fees	(738)	(805)	(805)	(301)	(805)	(805)
Transfer Out - Capital Projects	(114,461)	(117,787)	(117,787)	(29,334)	(117,787)	(117,787)
Transfer Out - Other	(2,000)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Transfer Out - Other CH 380	(3,708)	(2,978)	(2,978)	(1,016)	(2,978)	(2,978)
<b>Total Other Financing Sources (Uses)</b>	<u>(83,965)</u>	<u>(89,462)</u>	<u>(89,462)</u>	<u>(32,638)</u>	<u>(89,462)</u>	<u>(89,462)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	10,958	(14,485)	(14,485)	9,665	(14,485)	(14,485)
Bad Debt Expense	(4,346)	0	0	0	0	0
Fund Balance, Beginning of Year	50,390	57,002	57,002	57,002	57,002	57,002
<b>Fund Balance, End of Year</b>	<u>\$ 57,002</u>	<u>\$ 42,517</u>	<u>\$ 42,517</u>	<u>\$ 66,667</u>	<u>\$ 42,517</u>	<u>\$ 42,517</u>

Note:

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

	FY2018		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund (\$0.118 equivalent of City's Ad Valorem Tax Levy)	\$ 192,639	\$ 192,639	\$ 0
Less Street & Drainage Debt Service (General Fund)	(158,531)	(158,531)	0
<b>Captured Revenues <sup>(2)</sup></b> (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>\$ 34,108</u>	<u>\$ 34,108</u>	<u>\$ 0</u>

Note:

Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31) is \$3.978 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 ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Other Interfund Services	\$ 0	\$ 88	\$ 88	\$ 0	\$ 43	\$ 43
Miscellaneous	47	30	30	57	66	66
Total Revenues	<u>47</u>	<u>118</u>	<u>118</u>	<u>57</u>	<u>109</u>	<u>109</u>
<b>Expenditures</b>						
Personnel	22,115	23,660	23,660	12,247	23,660	23,660
Supplies	1,451	2,044	2,044	508	2,044	2,044
Other Services	14,764	15,920	15,920	7,468	15,920	15,920
Capital Outlay	3,077	5,705	5,705	571	5,705	5,705
Total Expenditures	<u>41,407</u>	<u>47,329</u>	<u>47,329</u>	<u>20,794</u>	<u>47,329</u>	<u>47,329</u>
Net Current Activity	(41,360)	(47,211)	(47,211)	(20,737)	(47,220)	(47,220)
<b>Other Financing Sources (Uses)</b>						
Interest Income	107	60	60	67	69	69
Transfers In - General Fund	10,000	0	0	0	0	0
Transfers In - CUS	52,246	55,784	55,784	21,394	55,784	55,784
Transfers In - DD&SRF	2,000	2,500	2,500	2,500	2,500	2,500
Transfer Out - Pension Liability Interest	(691)	(691)	(691)	(266)	(691)	(691)
Transfer Out -Discretionary Debt	(16,139)	(16,190)	(16,190)	(4,724)	(16,190)	(16,190)
Total Other Financing Sources (Uses)	<u>47,523</u>	<u>41,463</u>	<u>41,463</u>	<u>18,971</u>	<u>41,472</u>	<u>41,472</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	6,163	(5,748)	(5,748)	(1,766)	(5,748)	(5,748)
Fund Balance, Beginning of Year	<u>5,820</u>	<u>11,983</u>	<u>11,983</u>	<u>11,983</u>	<u>11,983</u>	<u>11,983</u>
Fund Balance, End of Year	<u>\$ 11,983</u>	<u>\$ 6,235</u>	<u>\$ 6,235</u>	<u>\$ 10,217</u>	<u>\$ 6,235</u>	<u>\$ 6,235</u>

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

Health Benefits Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
City Medical Plans	\$ 333,296	\$ 361,276	\$ 361,276	\$ 179,909	\$ 360,572	\$ 360,572
City Dental Plans	11,195	11,481	11,481	5,664	11,481	11,481
City Life Insurance Plans	6,390	6,916	6,916	3,327	6,916	6,916
Vision	2,934	3,053	3,053	1,489	3,053	3,053
Health Flexible Spending Account	4,425	4,500	4,500	2,439	4,500	4,500
Dependent Care Reimbursement	403	475	475	209	475	475
<b>Operating Revenues</b>	<b>358,643</b>	<b>387,701</b>	<b>387,701</b>	<b>193,037</b>	<b>386,997</b>	<b>386,997</b>
<b>Operating Expenses</b>						
Medicare Advantage	26,310	28,457	28,457	13,717	28,457	28,457
City Medical Plan Claims - Cigna	307,892	324,867	324,867	153,658	318,737	318,737
City Dental Plan Claims	11,195	11,481	11,481	5,664	11,481	11,481
Vision	2,934	3,053	3,053	1,490	3,053	3,053
City Life Insurance Plans	6,389	6,916	6,916	3,327	6,916	6,916
Administrative Costs	6,806	7,836	7,836	2,923	7,834	7,834
Health Flexible Spending Account	4,580	4,680	4,680	2,505	4,680	4,680
Dependent Care	403	475	475	209	475	475
<b>Operating Expenses</b>	<b>366,509</b>	<b>387,765</b>	<b>387,765</b>	<b>183,493</b>	<b>381,633</b>	<b>381,633</b>
Operating Income (Loss)	(7,866)	(64)	(64)	9,544	5,364	5,364
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	525	450	450	355	685	685
Prior Year Expense Recovery	68	0	0	226	226	226
Miscellaneous Revenue	734	0	0	558	558	558
Performance Guarantees	0	0	0	0	0	0
Medicare Part D - Distribution	0	0	0	0	0	0
<b>Non-Operating Revenues (Expenses)</b>	<b>1,327</b>	<b>450</b>	<b>450</b>	<b>1,139</b>	<b>1,469</b>	<b>1,469</b>
Net Income (Loss)	(6,539)	386	386	10,683	6,833	6,833
Net Assets, Beginning of Year	23,968	17,429	17,429	17,429	17,429	17,429
Net Assets, End of Year	\$ 17,429	\$ 17,815	\$ 17,815	\$ 28,112	\$ 24,262	\$ 24,262

**About the Fund:**

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

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

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

Long-Term Disability Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Contributions	\$ 1,321	\$ 1,297	\$ 1,297	\$ 659	\$ 1,297	\$ 1,297
<b>Operating Revenues</b>	<u>1,321</u>	<u>1,297</u>	<u>1,297</u>	<u>659</u>	<u>1,297</u>	<u>1,297</u>
<b>Operating Expenses</b>						
Management Consulting Services	23	24	24	0	24	24
Claims Payment Services	152	160	160	52	160	160
Employee Medical Claims	887	1,480	1,480	740	1,480	1,480
<b>Operating Expenses</b>	<u>1,062</u>	<u>1,664</u>	<u>1,664</u>	<u>792</u>	<u>1,664</u>	<u>1,664</u>
Operating Income (Loss)	259	(367)	(367)	(133)	(367)	(367)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	98	83	83	60	83	83
<b>Non-Operating Revenues (Expenses)</b>	<u>98</u>	<u>83</u>	<u>83</u>	<u>60</u>	<u>83</u>	<u>83</u>
Net Income (Loss)	357	(284)	(284)	(73)	(284)	(284)
Net Assets, Beginning of Year	<u>1,238</u>	<u>1,595</u>	<u>1,595</u>	<u>1,595</u>	<u>1,595</u>	<u>1,595</u>
Net Assets, End of Year	<u>\$ 1,595</u>	<u>\$ 1,311</u>	<u>\$ 1,311</u>	<u>\$ 1,522</u>	<u>\$ 1,311</u>	<u>\$ 1,311</u>

**About the Fund:**

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



Property and Casualty Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Operating Revenues</b>						
Interfund Legal Services	\$ 24,330	\$ 35,486	\$ 35,486	\$ 12,855	\$ 45,160	\$ 45,160
Recoveries, Prior and Misc.	0	0	0	0	0	0
<b>Operating Revenues</b>	<u>24,330</u>	<u>35,486</u>	<u>35,486</u>	<u>12,855</u>	<u>45,160</u>	<u>45,160</u>
<b>Operating Expenses</b>						
Personnel	8,084	8,566	8,566	3,797	8,566	8,566
Supplies	155	180	182	54	182	182
Services:	0					
Insurance Fees/Adm.	10,367	11,347	11,347	10,020	21,021	21,021
Claims and Judgments	3,429	11,850	11,850	1,014	11,450	11,450
Other Services	2,289	3,543	3,542	1,452	3,942	3,942
Capital Outlay	0	0	0	0	0	0
<b>Operating Expenses</b>	<u>24,324</u>	<u>35,486</u>	<u>35,486</u>	<u>16,337</u>	<u>45,160</u>	<u>45,160</u>
Operating Income (Loss)	6	0	0	(3,482)	(0)	(0)
<b>Nonoperating Revenues (Expenses)</b>						
Interest Income	0	0	0	0	0	0
<b>Nonoperating Revenues (Expenses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	6	0	0	(3,482)	(0)	(0)
Net Assets, Beginning of Year	75	81	81	81	81	81
Net Assets, End of Year	<u>\$ 81</u>	<u>\$ 81</u>	<u>\$ 81</u>	<u>\$ (3,401)</u>	<u>\$ 81</u>	<u>\$ 81</u>

**About the Fund:**

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

Workers' Compensation Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Contributions	\$ 21,825	\$ 22,690	\$ 22,690	\$ 12,082	\$ 22,690	22,690
<b>Operating Revenues</b>	<u>21,825</u>	<u>22,690</u>	<u>22,690</u>	<u>12,082</u>	<u>22,690</u>	<u>22,690</u>
<b>Operating Expenses</b>						
Personnel	3,291	3,578	3,578	1,748	3,578	3,578
Supplies	49	65	56	9	56	56
Current Year Claims	18,061	18,081	18,081	9,463	18,081	18,081
Services	405	979	984	362	984	984
Capital Outlay	0	0	0	0	0	0
Non-Capital Outlay	25	4	8	4	8	8
<b>Operating Expenses</b>	<u>21,831</u>	<u>22,707</u>	<u>22,707</u>	<u>11,586</u>	<u>22,707</u>	<u>22,707</u>
Operating Income (Loss)	(6)	(17)	(17)	496	(17)	(17)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	3	17	17	11	17	17
Prior Year Recoveries	0	0	0	0	0	0
Other	3	0	0	0	0	0
<b>Non-Operating Revenues (Expenses)</b>	<u>6</u>	<u>17</u>	<u>17</u>	<u>11</u>	<u>17</u>	<u>17</u>
Net Income (Loss)	0	0	0	507	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 507</u>	<u>\$ 0</u>	<u>0</u>

**About the Fund:**

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

Asset Forfeiture Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Confiscations	\$ 7,119	\$ 4,811	\$ 4,811	\$ 3,310	\$ 4,811	\$ 4,811
Interest Income	64	38	38	37	38	38
Other	0	0	0	0	0	0
Total Revenues	<u>7,183</u>	<u>4,849</u>	<u>4,849</u>	<u>3,347</u>	<u>4,849</u>	<u>4,849</u>
<b>Expenditures</b>						
Personnel	3,314	3,900	3,900	1,380	3,900	3,900
Supplies	1,761	2,038	2,015	532	2,016	2,016
Other Services	1,091	1,620	1,976	570	1,975	1,975
Capital Purchases	89	0	23	0	23	23
Non-Capital Purchases	550	2,442	2,086	9	2,086	2,086
Total Expenditures	<u>6,805</u>	<u>10,000</u>	<u>10,000</u>	<u>2,491</u>	<u>10,000</u>	<u>10,000</u>
Net Current Activity	378	(5,151)	(5,151)	856	(5,151)	(5,151)
Fund Balance, Beginning of Year	<u>5,306</u>	<u>5,684</u>	<u>5,684</u>	<u>5,684</u>	<u>5,684</u>	<u>5,684</u>
Fund Balance, End of Year	<u>\$ 5,684</u>	<u>\$ 533</u>	<u>\$ 533</u>	<u>\$ 6,540</u>	<u>\$ 533</u>	<u>\$ 533</u>

Auto Dealers Special Revenue Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Auto Dealers Licenses	\$ 2,775	\$ 2,742	\$ 2,742	1,013	\$ 2,742	\$ 2,742
Vehicle Storage Notification	394	335	335	233	335	335
Vehicle Auction Fees	334	271	271	176	271	271
Interest Income	28	31	31	18	31	31
Other	3,905	3,631	3,631	1,532	3,631	3,631
Total Revenues	<u>7,436</u>	<u>7,010</u>	<u>7,010</u>	<u>2,972</u>	<u>7,010</u>	<u>7,010</u>
<b>Expenditures</b>						
Personnel	3,875	3,979	3,979	1,882	3,979	3,979
Supplies	320	371	371	264	371	371
Other Services	1,544	1,798	1,823	800	1,810	1,810
Capital Purchases	2	500	475	0	488	488
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>5,741</u>	<u>6,648</u>	<u>6,648</u>	<u>2,946</u>	<u>6,648</u>	<u>6,648</u>
<b>Other Financing Sources (Uses)</b>						
Transfers Out	(1,600)	(1,640)	(1,640)	(766)	(1,640)	(1,640)
Total Other Financing Sources (Uses)	<u>(1,600)</u>	<u>(1,640)</u>	<u>(1,640)</u>	<u>(766)</u>	<u>(1,640)</u>	<u>(1,640)</u>
Net Current Activity	95	(1,278)	(1,278)	(740)	(1,278)	(1,278)
Fund Balance, Beginning of Year	<u>2,206</u>	<u>2,301</u>	<u>2,301</u>	<u>2,301</u>	<u>2,301</u>	<u>2,301</u>
Fund Balance, End of Year	<u>\$ 2,301</u>	<u>\$ 1,023</u>	<u>\$ 1,023</u>	<u>\$ 1,561</u>	<u>\$ 1,023</u>	<u>\$ 1,023</u>

BARC Special Revenue Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Licenses & Fees	\$ 1,881	\$ 1,790	\$ 1,790	\$ 877	\$ 1,790	\$ 1,790
Interest	20	42	42	11	42	42
Animal Adoption	225	180	180	82	180	180
Contributions	167	120	120	252	120	120
Recoveries and Refund	0	0	0	0	0	0
Other Revenue	2	0	0	0	0	0
Total Revenues	<u>2,295</u>	<u>2,132</u>	<u>2,132</u>	<u>1,222</u>	<u>2,132</u>	<u>2,132</u>
<b>Expenditures</b>						
Personnel	7,935	8,671	8,671	3,805	8,671	8,671
Supplies	1,388	1,610	1,610	714	1,610	1,610
Other Services	2,143	2,888	2,853	1,112	2,853	2,853
Capital Outlay	13	0	35	0	35	35
Non-Capital Outlay	7	0	0	0	0	0
Total Expenditures	<u>11,486</u>	<u>13,169</u>	<u>13,169</u>	<u>5,631</u>	<u>13,169</u>	<u>13,169</u>
Net Current Activity	<u>(9,191)</u>	<u>(11,037)</u>	<u>(11,037)</u>	<u>(4,409)</u>	<u>(11,037)</u>	<u>(11,037)</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	9,187	8,024	8,024	0	8,024	8,024
Total Other Financing Sources (Uses)	<u>9,187</u>	<u>8,024</u>	<u>8,024</u>	<u>0</u>	<u>8,024</u>	<u>8,024</u>
Net Current Activity	(4)	(3,013)	(3,013)	(4,409)	(3,013)	(3,013)
Fund Balance, Beginning of Year	<u>3,535</u>	<u>3,531</u>	<u>3,531</u>	<u>3,531</u>	<u>3,531</u>	<u>3,531</u>
Fund Balance, End of Year	<u>\$ 3,531</u>	<u>\$ 518</u>	<u>\$ 518</u>	<u>\$ (878)</u>	<u>\$ 518</u>	<u>\$ 518</u>

Bayou Greenway 2020 Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Charges for Services	\$ 1,022	1,443	1,443	617	1,443	1,443
Other Revenue	0	0	0	0	0	0
Interest	9	6	6	6	6	6
Total Revenues	<u>1,030</u>	<u>1,449</u>	<u>1,449</u>	<u>623</u>	<u>1,449</u>	<u>1,449</u>
<b>Expenditures</b>						
Personnel	829	998	998	455	998	998
Supplies	14	47	47	2	47	47
Other Services	45	155	155	38	155	155
Capital Outlay	0	275	275	0	275	275
Non-Capital Outlay	0	0	0	0	0	0
Total Expenditures	<u>887</u>	<u>1,476</u>	<u>1,476</u>	<u>495</u>	<u>1,476</u>	<u>1,476</u>
Net Current Activity	<u>143</u>	<u>(27)</u>	<u>(27)</u>	<u>128</u>	<u>(27)</u>	<u>(27)</u>
Fund Balance, Beginning of Year	<u>763</u>	<u>906</u>	<u>906</u>	<u>906</u>	<u>906</u>	<u>906</u>
Fund Balance, End of Year	<u>\$ 906</u>	<u>\$ 879</u>	<u>\$ 879</u>	<u>\$ 1,034</u>	<u>\$ 879</u>	<u>\$ 879</u>

Building Inspection Special Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Permits and Licenses	\$ 59,777	\$ 58,593	\$ 58,593	\$ 29,522	\$ 58,593	\$ 58,593
Charges for Services	14,613	14,422	14,422	7,128	14,422	14,422
Other	2,433	2,363	2,363	1,001	2,363	2,363
Interest Income	420	383	383	253	383	383
Total Revenues	<u>77,243</u>	<u>75,761</u>	<u>75,761</u>	<u>37,904</u>	<u>75,761</u>	<u>75,761</u>
<b>Expenditures</b>						
Personnel	55,417	60,340	60,340	28,636	60,340	60,340
Supplies	738	995	995	298	995	995
Other Services	14,105	22,074	22,074	6,548	22,074	22,074
Capital Outlay	2,378	6,739	6,739	6	6,739	6,739
Non-Capital Outlay	426	1,237	1,237	78	1,237	1,237
Total Expenditures	<u>73,064</u>	<u>91,385</u>	<u>91,385</u>	<u>35,566</u>	<u>91,385</u>	<u>91,385</u>
Net Current Activity	<u>4,179</u>	<u>(15,624)</u>	<u>(15,624)</u>	<u>2,338</u>	<u>(15,624)</u>	<u>(15,624)</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers Out	(2,616)	(3,583)	(3,583)	(1,684)	(3,583)	(3,583)
Operating Transfers In	0	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>(2,616)</u>	<u>(3,583)</u>	<u>(3,583)</u>	<u>(1,684)</u>	<u>(3,583)</u>	<u>(3,583)</u>
Net Current Activity	<u>1,563</u>	<u>(19,207)</u>	<u>(19,207)</u>	<u>654</u>	<u>(19,207)</u>	<u>(19,207)</u>
Fund Balance, Beginning of Year	<u>34,198</u>	<u>35,761</u>	<u>35,761</u>	<u>35,761</u>	<u>35,761</u>	<u>35,761</u>
Fund Balance, End of Year	<u>\$ 35,761</u>	<u>\$ 16,554</u>	<u>\$ 16,554</u>	<u>\$ 36,415</u>	<u>\$ 16,554</u>	<u>\$ 16,554</u>

Cable Television Special Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 4,551	\$ 3,752	\$ 3,752	\$ 1,148	\$ 3,752	\$ 3,752
Total Revenues	<u>4,551</u>	<u>3,752</u>	<u>3,752</u>	<u>1,148</u>	<u>3,752</u>	<u>3,752</u>
<b>Expenditures</b>						
Maintenance and Operations	4,061	3,961	3,951	1,004	3,951	3,951
Equipment	176	250	260	2	260	260
Debt Services	0	0	0	0	0	0
Total Expenditures	<u>4,237</u>	<u>4,211</u>	<u>4,211</u>	<u>1,006</u>	<u>4,211</u>	<u>4,211</u>
Net Current Activity	<u>314</u>	<u>(459)</u>	<u>(459)</u>	<u>142</u>	<u>(459)</u>	<u>(459)</u>
Fund Balance, Beginning of Year	<u>1,247</u>	<u>1,561</u>	<u>1,561</u>	<u>1,561</u>	<u>1,561</u>	<u>1,561</u>
Fund Balance, End of Year	<u>\$ 1,561</u>	<u>\$ 1,102</u>	<u>\$ 1,102</u>	<u>\$ 1,703</u>	<u>\$ 1,102</u>	<u>\$ 1,102</u>

Child Safety Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Interest on Investments	\$ 14	\$ 20	\$ 20	\$ 11	\$ 20	\$ 20
Municipal Courts Collections	2,624	2,585	2,585	1,249	2,585	2,585
Harris County Collections	795	824	824	331	824	824
<b>Total Revenues</b>	<u>3,433</u>	<u>3,429</u>	<u>3,429</u>	<u>1,591</u>	<u>3,429</u>	<u>3,429</u>
<b>Expenditures</b>						
School Crossing Guard Program	3,538	3,426	3,426	762	3,426	3,426
Miscellaneous Parts and Supplies	1	3	3	0	3	3
<b>Total Expenditures</b>	<u>3,539</u>	<u>3,429</u>	<u>3,429</u>	<u>762</u>	<u>3,429</u>	<u>3,429</u>
Net Current Activity	(106)	0	0	829	0	0
Fund Balance, Beginning of Year	109	3	3	3	3	3
<b>Fund Balance, End of Year</b>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 832</u>	<u>\$ 3</u>	<u>\$ 3</u>

Contractor Responsibility Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 1,339	\$ 1,181	\$ 1,181	\$ 456	\$ 1,181	\$ 1,181
<b>Total Revenues</b>	<u>1,339</u>	<u>1,181</u>	<u>1,181</u>	<u>456</u>	<u>1,181</u>	<u>1,181</u>
<b>Expenditures</b>						
Personnel	142	148	148	72	148	148
Supplies	0	1	1	1	1	1
Other Services	170	198	198	162	198	198
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Debt Services and Other Uses	400	400	400	0	400	400
<b>Total Expenditures</b>	<u>712</u>	<u>747</u>	<u>747</u>	<u>235</u>	<u>747</u>	<u>747</u>
Net Current Activity	627	434	434	221	434	434
Fund Balance, Beginning of Year	2,564	3,191	3,191	3,191	3,191	3,191
<b>Fund Balance, End of Year</b>	<u>\$ 3,191</u>	<u>\$ 3,625</u>	<u>\$ 3,625</u>	<u>\$ 3,412</u>	<u>\$ 3,625</u>	<u>\$ 3,625</u>

Essential Public Health Services Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	Adopted Budget	Current Budget	FY2018		
				YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 22,501	\$ 25,447	\$ 25,447	\$ 4,821	\$ 24,189	\$ 24,189
Total Revenues	<u>22,501</u>	<u>25,447</u>	<u>25,447</u>	<u>4,821</u>	<u>24,189</u>	<u>24,189</u>
<b>Expenditures</b>						
Personnel	12,896	18,441	18,441	6,845	18,441	18,441
Supplies	694	1,381	1,381	273	1,401	1,401
Other Services	7,229	8,972	8,972	2,353	8,860	8,860
Non-Capital Purchases	263	310	310	36	370	370
Capital Purchases	28	45	45	0	77	77
Total Expenditures	<u>21,110</u>	<u>29,149</u>	<u>29,149</u>	<u>9,507</u>	<u>29,149</u>	<u>29,149</u>
Net Current Activity	1,391	(3,702)	(3,702)	(4,686)	(4,960)	(4,960)
Fund Balance, Beginning of Year	<u>11,520</u>	<u>12,911</u>	<u>12,911</u>	<u>12,911</u>	<u>12,911</u>	<u>12,911</u>
Fund Balance, End of Year	<u>\$ 12,911</u>	<u>\$ 9,209</u>	<u>\$ 9,209</u>	<u>\$ 8,225</u>	<u>\$ 7,951</u>	<u>\$ 7,951</u>

Forensic Transition Special Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	Adopted Budget	Current Budget	FY2018		
				YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Police Services	\$ 6,180	\$ 7,239	\$ 7,239	\$ 1,395	\$ 6,013	\$ 6,013
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	<u>6,180</u>	<u>7,239</u>	<u>7,239</u>	<u>1,395</u>	<u>6,013</u>	<u>6,013</u>
<b>Expenditures</b>						
Personnel	6,123	7,213	7,213	1,621	5,987	5,987
Supplies	0	2	2	0	2	2
Other Services	59	24	24	10	24	24
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>6,182</u>	<u>7,239</u>	<u>7,239</u>	<u>1,631</u>	<u>6,013</u>	<u>6,013</u>
Net Current Activity	(2)	0	0	(236)	0	0
Fund Balance, Beginning of Year	<u>26</u>	<u>24</u>	<u>24</u>	<u>24</u>	<u>24</u>	<u>24</u>
Fund Balance, End of Year	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ (212)</u>	<u>\$ 24</u>	<u>\$ 24</u>

Health Special Revenue Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 3,314	\$ 3,681	\$ 3,681	\$ 1,315	\$ 3,681	\$ 3,681
Total Revenues	<u>3,314</u>	<u>3,681</u>	<u>3,681</u>	<u>1,315</u>	<u>3,681</u>	<u>3,681</u>
<b>Expenditures</b>						
Personnel	1,601	2,179	2,179	828	2,179	2,179
Supplies	311	554	516	80	552	552
Other Services	1,498	2,928	2,808	624	2,772	2,772
Non-Capital Purchases	10	120	132	0	120	120
Capital Purchases	0	24	170	0	182	182
Total Expenditures	<u>3,420</u>	<u>5,805</u>	<u>5,805</u>	<u>1,532</u>	<u>5,805</u>	<u>5,805</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	400	400	400	0	400	400
Total Operating Transfers	<u>400</u>	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>400</u>
Net Current Activity	294	(1,724)	(1,724)	(217)	(1,724)	(1,724)
Fund Balance, Beginning of Year	<u>5,806</u>	<u>6,100</u>	<u>6,100</u>	<u>6,100</u>	<u>6,100</u>	<u>6,100</u>
Fund Balance, End of Year	<u>\$ 6,100</u>	<u>\$ 4,376</u>	<u>\$ 4,376</u>	<u>\$ 5,883</u>	<u>\$ 4,376</u>	<u>\$ 4,376</u>

Historic Preservation Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Interest Income	\$ 18	\$ 13	\$ 13	\$ 11	\$ 13	\$ 13
Charges for Services	238	250	250	108	250	250
Other Interfund Services	3	0	0	0	0	0
Total Revenues	<u>259</u>	<u>263</u>	<u>263</u>	<u>119</u>	<u>263</u>	<u>263</u>
<b>Expenditures</b>						
Supplies & Other Services	357	437	437	89	437	437
Total Expenditures	<u>357</u>	<u>437</u>	<u>437</u>	<u>89</u>	<u>437</u>	<u>437</u>
Net Current Activity	(98)	(174)	(174)	30	(174)	(174)
Fund Balance, Beginning of Year	<u>1,839</u>	<u>1,741</u>	<u>1,741</u>	<u>1,741</u>	<u>1,741</u>	<u>1,741</u>
Fund Balance, End of Year	<u>\$ 1,741</u>	<u>\$ 1,567</u>	<u>\$ 1,567</u>	<u>\$ 1,771</u>	<u>\$ 1,567</u>	<u>\$ 1,567</u>



Houston Emergency Center Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 25,884	\$ 25,635	\$ 25,635	\$ 7,232	\$ 25,883	\$ 25,883
Total Revenues	<u>25,884</u>	<u>25,635</u>	<u>25,635</u>	<u>7,232</u>	<u>25,883</u>	<u>25,883</u>
<b>Expenditures</b>						
Maintenance and Operations	25,205	27,635	27,635	12,323	27,635	27,635
Total Expenditures	<u>25,205</u>	<u>27,635</u>	<u>27,635</u>	<u>12,323</u>	<u>27,635</u>	<u>27,635</u>
Net Current Activity	679	(2,000)	(2,000)	(5,091)	(1,752)	(1,752)
Fund Balance, Beginning of Year	<u>4,133</u>	<u>4,812</u>	<u>4,812</u>	<u>4,812</u>	<u>4,812</u>	<u>4,812</u>
Fund Balance, End of Year	<u>\$ 4,812</u>	<u>\$ 2,812</u>	<u>\$ 2,812</u>	<u>\$ (279)</u>	<u>\$ 3,060</u>	<u>\$ 3,060</u>

Houston Transtar Center Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Other Grant Awards	\$ 1,737	\$ 1,741	\$ 1,741	\$ 657	\$ 1,741	\$ 1,741
Other Service Charges	683	694	694	372	694	694
Misc. Revenue	0	0	0	0	0	0
Interest Income	16	15	15	8	15	15
Total Revenues	<u>2,436</u>	<u>2,450</u>	<u>2,450</u>	<u>1,037</u>	<u>2,450</u>	<u>2,450</u>
<b>Expenditures</b>						
Maintenance and Operations	2,733	2,860	2,860	975	2,777	2,777
Total Expenditures	<u>2,733</u>	<u>2,860</u>	<u>2,860</u>	<u>975</u>	<u>2,777</u>	<u>2,777</u>
Net Current Activity	(297)	(410)	(410)	62	(327)	(327)
Fund Balance, Beginning of Year	<u>1,574</u>	<u>1,277</u>	<u>1,277</u>	<u>1,277</u>	<u>1,277</u>	<u>1,277</u>
Fund Balance, End of Year	<u>\$ 1,277</u>	<u>\$ 867</u>	<u>\$ 867</u>	<u>\$ 1,339</u>	<u>\$ 950</u>	<u>\$ 950</u>

Juvenile Case Manager Fee Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 1,164	\$ 1,165	\$ 1,165	\$ 433	\$ 1,165	\$ 1,165
Total Revenues	<u>1,164</u>	<u>1,165</u>	<u>1,165</u>	<u>433</u>	<u>1,165</u>	<u>1,165</u>
<b>Expenditures</b>						
Personnel	1,555	1,741	1,741	750	1,741	1,741
Supplies	4	12	12	3	12	12
Other Services and Charges	90	113	113	31	113	113
Non Capital Purchases	13	10	10	0	10	10
Total Expenditures	<u>1,662</u>	<u>1,876</u>	<u>1,876</u>	<u>784</u>	<u>1,876</u>	<u>1,876</u>
Net Current Activity	(498)	(711)	(711)	(351)	(711)	(711)
Fund Balance, Beginning of Year	<u>1,375</u>	<u>877</u>	<u>877</u>	<u>877</u>	<u>877</u>	<u>877</u>
Fund Balance, End of Year	<u>\$ 877</u>	<u>\$ 166</u>	<u>\$ 166</u>	<u>\$ 526</u>	<u>\$ 166</u>	<u>\$ 166</u>

Laboratory Operations and Maintenance Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 468	\$ 531	\$ 531	\$ 305	\$ 593	\$ 593
Total Revenues	<u>468</u>	<u>531</u>	<u>531</u>	<u>305</u>	<u>593</u>	<u>593</u>
<b>Expenditures</b>						
Personnel	0	0	0	0	0	0
Supplies	114	72	72	26	72	72
Other Services	451	558	538	196	538	538
Non-Capital Purchases	2	0	20	17	20	20
Capital Purchases	22	0	0	0	0	0
Total Expenditures	<u>589</u>	<u>630</u>	<u>630</u>	<u>239</u>	<u>630</u>	<u>630</u>
Net Current Activity	(121)	(99)	(99)	66	(37)	(37)
Fund Balance, Beginning of Year	<u>318</u>	<u>197</u>	<u>197</u>	<u>197</u>	<u>197</u>	<u>197</u>
Fund Balance, End of Year	<u>\$ 197</u>	<u>\$ 98</u>	<u>\$ 98</u>	<u>\$ 263</u>	<u>\$ 160</u>	<u>\$ 160</u>

Maintenance Renewal and Replacement Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Interest Income	\$ 25	\$ 0	\$ 0	\$ 37	\$ 37	\$ 37
Other Revenue	12	0	0	2	2	2
Total Revenues	<u>36</u>	<u>0</u>	<u>0</u>	<u>39</u>	<u>39</u>	<u>39</u>
<b>Expenses</b>						
Personnel	5,909	6,894	6,894	3,178	6,894	6,894
Supplies	1,210	2,288	2,355	254	2,344	2,344
Other Services	8,853	11,735	11,393	2,793	11,404	11,404
Capital Purchases	0	0	275	207	275	275
Non-Capital Purchases	46	5	5	(1)	5	5
Total Expenses	<u>16,018</u>	<u>20,922</u>	<u>20,922</u>	<u>6,431</u>	<u>20,922</u>	<u>20,922</u>
<b>Operating Transfers</b>						
Operating Transfers In	17,886	20,922	20,922	5,231	20,922	20,922
Operating Transfers Out ***	0	0	0	0	0	0
Total Operating Transfers	<u>17,886</u>	<u>20,922</u>	<u>20,922</u>	<u>5,231</u>	<u>20,922</u>	<u>20,922</u>
Net Current Activity	1,904	0	(0)	(1,162)	38	38
Fund Balance, Beginning of Year	<u>1,530</u>	<u>3,434</u>	<u>3,434</u>	<u>3,434</u>	<u>3,434</u>	<u>3,434</u>
Fund Balance, End of Year	<u>\$ 3,434</u>	<u>\$ 3,434</u>	<u>\$ 3,434</u>	<u>\$ 2,272</u>	<u>\$ 3,472</u>	<u>\$ 3,472</u>

Municipal Court Building Security Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 592	\$ 641	\$ 641	\$ 220	\$ 641	\$ 641
Total Revenues	<u>592</u>	<u>641</u>	<u>641</u>	<u>220</u>	<u>641</u>	<u>641</u>
<b>Expenditures</b>						
Personnel	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	612	705	705	337	705	705
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>612</u>	<u>705</u>	<u>705</u>	<u>337</u>	<u>705</u>	<u>705</u>
Net Current Activity	(20)	(64)	(64)	(117)	(64)	(64)
Fund Balance, Beginning of Year	<u>109</u>	<u>89</u>	<u>89</u>	<u>89</u>	<u>89</u>	<u>89</u>
Fund Balance, End of Year *	<u>\$ 89</u>	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ (28)</u>	<u>\$ 25</u>	<u>\$ 25</u>

Municipal Court Technology Fee Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Municipal Court Fines	\$ 788	\$ 790	\$ 790	\$ 293	\$ 781	\$ 781
Interest Income	11	8	8	8	17	17
Misc.	250	300	300	42	300	300
Total Revenues	<u>1,049</u>	<u>1,098</u>	<u>1,098</u>	<u>343</u>	<u>1,098</u>	<u>1,098</u>
<b>Expenditures</b>						
Personnel	168	190	190	86	190	190
Supplies	3	10	10	0	10	10
Other Services	168	450	450	288	450	450
Capital Purchases	8	115	115	11	115	115
Total Expenditures	<u>347</u>	<u>765</u>	<u>765</u>	<u>385</u>	<u>765</u>	<u>765</u>
Net Current Activity	702	333	333	(42)	333	333
Fund Balance, Beginning of Year	<u>770</u>	<u>1,472</u>	<u>1,472</u>	<u>1,472</u>	<u>1,472</u>	<u>1,472</u>
Fund Balance, End of Year	<u>\$ 1,472</u>	<u>\$ 1,805</u>	<u>\$ 1,805</u>	<u>\$ 1,430</u>	<u>\$ 1,805</u>	<u>\$ 1,805</u>

Parking Management Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Parking Violations	\$ 9,702	\$ 10,367	\$ 10,367	\$ 3,036	\$ 10,367	\$ 10,367
Parking Fees	11,044	9,786	9,786	4,578	9,786	9,786
Permit Fees	330	341	341	133	341	341
Other Revenue	20	21	21	79	21	21
Interest Income	57	34	34	28	34	34
Total Revenues	<u>21,153</u>	<u>20,550</u>	<u>20,550</u>	<u>7,854</u>	<u>20,550</u>	<u>20,550</u>
<b>Expenses</b>						
Personnel	4,766	5,293	5,267	2,396	5,267	5,267
Supplies	305	619	619	117	619	619
Other Services	4,618	6,817	6,628	2,130	6,628	6,628
Capital Outlay	40	228	443	0	443	443
Non-Capital Outlay	0	68	68	1	68	68
Total Expenses	<u>9,729</u>	<u>13,026</u>	<u>13,026</u>	<u>4,644</u>	<u>13,026</u>	<u>13,026</u>
Net Current Activity	<u>11,424</u>	<u>7,524</u>	<u>7,524</u>	<u>3,209</u>	<u>7,524</u>	<u>7,524</u>
<b>Other Financing Sources (Uses)</b>						
Transfers (to) from Special	0	0	0	0	0	0
Operating Transfers - In (Out)	(10,123)	(7,000)	(7,000)	(3,500)	(7,000)	(7,000)
Transfers for Interest	(1,169)	(1,169)	(1,169)	0	(1,169)	(1,169)
Total Other Financing Sources (Uses)	<u>(11,292)</u>	<u>(8,169)</u>	<u>(8,169)</u>	<u>(3,500)</u>	<u>(8,169)</u>	<u>(8,169)</u>
Net Current Activity	132	(645)	(645)	(291)	(645)	(645)
Fund Balance, Beginning of Year	<u>2,348</u>	<u>2,480</u>	<u>2,480</u>	<u>2,480</u>	<u>2,480</u>	<u>2,480</u>
Fund Balance, End of Year	<u>\$ 2,480</u>	<u>\$ 1,835</u>	<u>\$ 1,835</u>	<u>\$ 2,189</u>	<u>\$ 1,835</u>	<u>\$ 1,835</u>

Parks Golf Special Revenue Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Concessions	\$ 1,601	\$ 1,694	\$ 1,694	\$ 777	\$ 1,694	\$ 1,694
Rental of Property	900	929	929	448	929	929
Interest Income	11	10	10	8	10	10
Golf	3,092	3,199	3,199	1,434	3,199	3,199
Other	22	30	30	19	29	29
Total Revenues	<u>5,626</u>	<u>5,862</u>	<u>5,862</u>	<u>2,686</u>	<u>5,862</u>	<u>5,862</u>
<b>Expenses</b>						
Personnel	4,157	4,434	4,434	1,958	4,434	4,434
Supplies	706	722	720	388	721	721
Other Services	815	840	842	392	842	842
Non-Capital Outlay	5	0	0	0	0	0
Total Expenses	<u>5,683</u>	<u>5,996</u>	<u>5,996</u>	<u>2,738</u>	<u>5,996</u>	<u>5,996</u>
Net Current Activity	(57)	(134)	(134)	(52)	(135)	(135)
Fund Balance, Beginning of Year	<u>1,106</u>	<u>1,049</u>	<u>1,049</u>	<u>1,049</u>	<u>1,049</u>	<u>1,049</u>
Fund Balance, End of Year	<u>\$ 1,049</u>	<u>\$ 915</u>	<u>\$ 915</u>	<u>\$ 997</u>	<u>\$ 914</u>	<u>\$ 914</u>

Parks Special Revenue Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Concessions	\$ 392	\$ 424	\$ 424	\$ 240	\$ 424	\$ 424
Facility Admissions/User Fees	142	136	136	45	136	136
Program Fees	533	519	519	121	519	519
Rental of Property	653	632	632	215	632	632
Licenses and Permits	187	174	174	57	174	174
Interest Income	80	62	62	50	62	62
Tennis	174	187	187	76	187	187
Sale of Capital Assets-Land/Streets	0	0	0	985	985	985
Other	335	180	180	40	180	180
Total Revenues	<u>2,495</u>	<u>2,314</u>	<u>2,314</u>	<u>1,829</u>	<u>3,299</u>	<u>3,299</u>
<b>Expenses</b>						
Personnel	571	843	843	303	843	843
Supplies	556	696	701	257	701	701
Other Services	958	1,259	1,254	344	1,254	1,254
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Total Expenses	<u>2,084</u>	<u>2,798</u>	<u>2,798</u>	<u>904</u>	<u>2,798</u>	<u>2,798</u>
<b>Operating Transfers</b>						
Operating Transfers (Out)	0	(2,000)	(2,000)	(1,000)	(2,000)	(2,000)
Total Operating Transfers	<u>0</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(1,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>
Net Current Activity	411	(2,484)	(2,484)	(75)	(1,499)	(1,499)
Fund Balance, Beginning of Year	<u>7,071</u>	<u>7,482</u>	<u>7,482</u>	<u>7,482</u>	<u>7,482</u>	<u>7,482</u>
Fund Balance, End of Year	<u>\$ 7,482</u>	<u>\$ 4,997</u>	<u>\$ 4,997</u>	<u>\$ 7,406</u>	<u>\$ 5,982</u>	<u>\$ 5,982</u>

Planning & Development Special Revenue Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Tower Application Fees	\$ 6	\$ 4	\$ 4	\$ 5	\$ 6	\$ 6
Admin. Fees - License & Permits	341	320	320	165	320	320
Hazardous Materials Permit	0	1	1	0	0	0
Hotel & Motel Ordinance	11	8	8	4	4	4
Platting Fees	6,205	6,241	6,241	3,026	6,241	6,241
Interest Income	12	5	5	15	30	30
Other Service Charges	58	34	34	35	36	36
<b>Total Revenues</b>	<u>6,633</u>	<u>6,613</u>	<u>6,613</u>	<u>3,250</u>	<u>6,637</u>	<u>6,637</u>
<b>Expenditures</b>						
Personnel	3,665	4,425	4,425	1,877	4,425	4,425
Supplies	29	120	120	12	120	120
Other Services	1,359	2,075	2,075	429	2,075	2,075
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	50	50	0	50	50
<b>Total Expenditures</b>	<u>5,053</u>	<u>6,670</u>	<u>6,670</u>	<u>2,318</u>	<u>6,670</u>	<u>6,670</u>
Net Current Activity	1,580	(57)	(57)	932	(33)	(33)
Fund Balance, Beginning of Year	416	1,996	1,996	1,996	1,996	1,996
<b>Fund Balance, End of Year</b>	<u>\$ 1,996</u>	<u>\$ 1,939</u>	<u>\$ 1,939</u>	<u>\$ 2,928</u>	<u>\$ 1,963</u>	<u>\$ 1,963</u>

Police Special Services Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Police Fees	\$ 2,418	\$ 4,046	\$ 4,046	\$ 2,174	\$ 4,046	\$ 4,046
Interest Income	50	60	60	42	60	60
Other	2,401	2,095	2,095	636	2,095	2,095
Interfund Transfers	4,834	980	980	245	980	980
<b>Total Revenues</b>	<u>9,703</u>	<u>7,181</u>	<u>7,181</u>	<u>3,097</u>	<u>7,181</u>	<u>7,181</u>
<b>Expenditures</b>						
Personnel	8,048	6,771	6,096	3,339	6,096	6,096
Supplies	382	660	1,157	363	1,149	1,149
Other Services	850	1,742	1,406	336	1,414	1,414
Capital Purchases	307	75	484	0	484	484
Non-Capital Purchases	0	3	108	96	108	108
Interfund Transfers	211	222	222	0	222	222
<b>Total Expenditures</b>	<u>9,798</u>	<u>9,473</u>	<u>9,473</u>	<u>4,134</u>	<u>9,473</u>	<u>9,473</u>
Net Current Activity	(95)	(2,292)	(2,292)	(1,037)	(2,292)	(2,292)
Fund Balance, Beginning of Year	7,077	6,982	6,982	6,982	6,982	6,982
<b>Fund Balance, End of Year</b>	<u>\$ 6,982</u>	<u>\$ 4,690</u>	<u>\$ 4,690</u>	<u>\$ 5,945</u>	<u>\$ 4,690</u>	<u>\$ 4,690</u>

Recycling Revenue Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 476	\$ 220	\$ 220	\$ 128	\$ 220	\$ 220
Interest Income	12	0	0	7	5	5
Miscellaneous	196	54	54	5	49	49
Interfund Transfers	0	0	0	0	0	0
Total Revenues	<u>684</u>	<u>274</u>	<u>274</u>	<u>140</u>	<u>274</u>	<u>274</u>
<b>Expenditures</b>						
Personnel	301	309	309	137	309	309
Supplies	(1)	2	2	(0)	2	2
Other Services	635	1,284	1,284	233	1,284	1,284
Capital/Non-Capital Purchases	99	0	0	0	0	0
Total Expenditures	<u>1,034</u>	<u>1,595</u>	<u>1,595</u>	<u>370</u>	<u>1,595</u>	<u>1,595</u>
<b>Operating Transfers</b>						
Operating Transfers In	3,794	3,794	3,794	0	3,794	3,794
Operating Transfers (Out)	(2,771)	(2,771)	(2,771)	0	(2,771)	(2,771)
Total Operating Transfers	<u>1,023</u>	<u>1,023</u>	<u>1,023</u>	<u>0</u>	<u>1,023</u>	<u>1,023</u>
Net Current Activity	673	(298)	(298)	(229)	(298)	(298)
Fund Balance, Beginning of Year	600	1,273	1,273	1,273	1,273	1,273
Fund Balance, End of Year	<u>\$ 1,273</u>	<u>\$ 975</u>	<u>\$ 975</u>	<u>\$ 1,043</u>	<u>\$ 975</u>	<u>\$ 975</u>

Special Waste Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 3,093	\$ 2,937	\$ 2,937	\$ 1,467	\$ 2,937	\$ 2,937
Other Interfund Services	0	0	1,200	226	1,200	1,200
Total Revenues	<u>3,093</u>	<u>2,937</u>	<u>4,137</u>	<u>1,693</u>	<u>4,137</u>	<u>4,137</u>
<b>Expenditures</b>						
Personnel	3,558	3,785	3,785	1,866	3,785	3,785
Supplies	55	73	52	32	73	73
Other Services	352	351	342	115	337	337
Non-Capital Purchases	6	19	34	5	19	19
Capital Purchases	0	70	85	7	85	85
Total Expenditures	<u>3,971</u>	<u>4,298</u>	<u>4,298</u>	<u>2,025</u>	<u>4,298</u>	<u>4,298</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	1,014	1,200	0	0	0	0
Total Operating Transfers	<u>1,014</u>	<u>1,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	136	(161)	(161)	(332)	(161)	(161)
Fund Balance, Beginning of Year	2,391	2,527	2,527	2,527	2,527	2,527
Fund Balance, End of Year	<u>\$ 2,527</u>	<u>\$ 2,366</u>	<u>\$ 2,366</u>	<u>\$ 2,195</u>	<u>\$ 2,366</u>	<u>\$ 2,366</u>

Swimming Pool Safety Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 1,105	\$ 1,118	\$ 1,118	\$ 540	\$ 1,118	\$ 1,118
Total Revenues	<u>1,105</u>	<u>1,118</u>	<u>1,118</u>	<u>540</u>	<u>1,118</u>	<u>1,118</u>
<b>Expenditures</b>						
Personnel	1,085	1,161	1,161	587	1,161	1,161
Supplies	23	19	19	3	16	16
Other Services	52	72	72	30	75	75
Non-Capital Purchases	0	5	5	0	5	5
Capital Purchases	0	24	24	0	24	24
Total Expenditures	<u>1,160</u>	<u>1,281</u>	<u>1,281</u>	<u>620</u>	<u>1,281</u>	<u>1,281</u>
Net Current Activity	(56)	(163)	(163)	(80)	(163)	(163)
Fund Balance, Beginning of Year	<u>919</u>	<u>863</u>	<u>863</u>	<u>863</u>	<u>863</u>	<u>863</u>
Fund Balance, End of Year	\$ <u>863</u>	\$ <u>700</u>	\$ <u>700</u>	\$ <u>784</u>	\$ <u>700</u>	\$ <u>700</u>

Tourism Promotion Special Revenue Fund  
For the period ended December 31, 2017  
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 42	\$ 38	\$ 38	\$ 16	\$ 38	\$ 38
Interest Income	8	6	6	11	6	6
Miscellaneous Revenue	5	0	0	0	0	0
Total Revenues	<u>55</u>	<u>44</u>	<u>44</u>	<u>27</u>	<u>44</u>	<u>44</u>
<b>Expenditures</b>						
Personnel	2,438	2,443	\$ 2,443	1,150	2,443	2,443
Supplies	105	136	136	30	136	136
Other Services	16,685	16,676	16,676	4,176	16,676	16,676
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	1	0	0	0	0	0
Total Expenditures	<u>19,229</u>	<u>19,256</u>	<u>19,256</u>	<u>5,356</u>	<u>19,256</u>	<u>19,256</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	3,413	2,212	2,212	6,040	2,212	2,212
Component Unit	16,906	17,001	17,001	0	17,001	17,001
Total Operating Transfers	<u>20,319</u>	<u>19,212</u>	<u>19,212</u>	<u>6,040</u>	<u>19,212</u>	<u>19,212</u>
Net Current Activity	1,145	0	0	711	0	0
Fund Balance, Beginning of Year	<u>242</u>	<u>1,387</u>	<u>1,387</u>	<u>1,387</u>	<u>1,387</u>	<u>1,387</u>
Fund Balance, End of Year	\$ <u>1,387</u>	\$ <u>1,388</u>	\$ <u>1,388</u>	\$ <u>2,098</u>	\$ <u>1,388</u>	\$ <u>1,388</u>



**City of Houston, Texas**  
**Commercial Paper Issued and Available**  
**Voter-Authorized Obligations**  
**(amounts expressed in millions)**

<b>COMMERCIAL PAPER</b>	<b>Draws FY18</b>	<b>Draws Month</b>	<b>Refunded FY18</b>	<b>Amount Available to be Drawn</b>	<b>Amount Outstanding</b>
<b>General Obligation</b>					
<i><b>Voter Authorized 2001 &amp; 2006 &amp; 2012 Election</b></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	10.00	5.00	95.10	120.00	5.00
Series H-2	25.00	5.00	89.80	95.00	5.00
Series J	0.00	0.00	10.00	125.00	0.00
<i><b>Non-Voter Authorized</b></i>					
Series E1-Equipment & Capital	20.00	10.00	45.00	90.00	10.00
Series E2- Equipment & Capital	0.00	0.00	35.00	70.00	0.00
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
<b>Total General Obligation</b>	<b>55.00</b>	<b>20.00</b>	<b>274.90</b>	<b>905.00</b>	<b>20.00</b>
<b>Combined Utility System</b>					
Series B-1	0.00	0.00	0.00	90.00	10.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	0.00	0.00	0.00	75.00	0.00
Series B-4	50.00	25.00	0.00	40.00	60.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
<b>Total Combined Utility System</b>	<b>50.00</b>	<b>25.00</b>	<b>0.00</b>	<b>630.00</b>	<b>70.00</b>
<b>Airport System</b>					
Series A&B	8.00		0.00	55.00	95.00
<b>Total Airport System</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>55.00</b>	<b>95.00</b>
<b>Convention &amp; Entertainment</b>					
Series A	50.21	0.00	0.00	24.79	50.21
<b>Total Convention and Entertainment</b>	<b>50.21</b>	<b>0.00</b>	<b>0.00</b>	<b>24.79</b>	<b>50.21</b>
<b>Totals</b>	<b>\$163.21</b>	<b>\$45.00</b>	<b>\$274.90</b>	<b>\$1,614.79</b>	<b>\$235.21</b>

**City of Houston, Texas**  
**Total Outstanding Debt**  
**Voter-Authorized Obligations**  
**(amounts expressed in thousands)**

	December 31, 2017	December 31, 2016
<b>Payable from Ad Valorem Taxes</b>		
Public Improvement Bonds <sup>(a)</sup>	2,358,330	2,320,605
Commercial Paper Notes <sup>(b)</sup>	20,000	154,900
Pension Obligations	1,584,750	587,375
Certificates of Obligations	15,750	16,360
<b>Subtotal</b>	<b>3,978,830</b>	<b>3,079,240</b>
<b>Payable from Sources Other Than Ad Valorem Taxes</b>		
<b>Combined Utility System</b>		
Combined Utility System Revenue Bonds	5,882,895	5,804,650
Combined Utility System Commercial Paper Notes <sup>(c)</sup>	70,000	120,000
Water and Sewer System Revenue Bonds <sup>(d)</sup>	165,427	156,703
Contract Revenue Obligations - CWA	64,300	67,755
Combined Utility System Subordinate Lien	169,160	88,295
<b>Airport System</b>		
Airport System Sr. Lien Bonds <sup>(e)</sup>	420,420	430,645
Airport System Subordinate Lien	1,524,335	1,590,590
Airport System Sr. Lien Commercial Paper Notes <sup>(f)</sup>	95,000	87,000
Airport System Inferior Lien Contracts <sup>(g)</sup>	0	6,240
Airport Special Facilities Revenue Bonds <sup>(h)</sup>	803,380	808,685
<b>Hotel Occupancy Tax and Civic Parking</b>		
Facilities Revenue Bonds <sup>(i)</sup>	592,035	609,538
Hotel Occupancy Tax And Parking Revenue Commercial Paper <sup>(j)</sup>	50,210	0
<b>Subtotal</b>	<b>9,837,162</b>	<b>9,770,101</b>
<b>Total Debt Payable by the City</b>	<b>\$13,815,992</b>	<b>\$12,849,341</b>

- (a) In Nov 2001 voters authorized \$776 million in tax bonds. In Nov 2006 voters authorized \$625million in tax bonds. In Nov 2012 voters authorized 1 \$410 million in tax bonds and Nov 2017 an addtioonal \$495 million.
- (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 \$108.1 million accreted value of capital appreciation bonds at this date and \$99.4 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 Series 1997A Special Facilities. Bonds which was paid off on July 5,2017. It shows a balance of \$6.2 million outstanding for month ending September 2016 See footnote (g).
- (i) Includes \$152.3 million accreted value of capital appreciation bonds at this date and \$148.3 million last year.
- (j) The City authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Commercial Paper in Oct 2013.

**City of Houston, Texas**  
**Voter-Authorized Obligations**  
**For the period end December 31, 2017**  
**(amounts expressed in thousands)**

<u>Purposes</u>	<u>Voter Authorized</u>	<u>Approved by City Council for Issuance as Commercial Paper Notes</u>	<u>Commercial Paper Issued <sup>(a)</sup></u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
<b>November 2001 Election</b>					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 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 <sup>(b)</sup>	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
<b>Total</b>	<b>776,000</b>	<b>776,000</b>	<b>773,300</b>	<b>2,700</b>	<b>2,700</b>
<b>November 2006 Election</b>					
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 <sup>(b)</sup>	60,000	60,000	59,500	500	500
Public Libraries	37,000	37,000	36,900	100	100
Low Income Housing	18,000	18,000	4,977	13,023	13,023
<b>Total</b>	<b>\$ 625,000</b>	<b>\$ 524,950</b>	<b>\$ 367,942</b>	<b>\$ 157,008</b>	<b>\$ 257,058</b>
<b>November 2012 Election</b>					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	143,880	47,100	96,780	118,900
Public Safety	144,000	138,558	40,248	98,310	103,752
Permanent and General Improvements <sup>(b)</sup>	57,000	57,000	17,196	39,804	39,804
Public Libraries	28,000	28,000	19,756	8,244	8,244
Low Income Housing	15,000	4,208	8	4,200	14,992
<b>Total</b>	<b>\$ 410,000</b>	<b>\$ 371,646</b>	<b>\$ 124,308</b>	<b>\$ 247,338</b>	<b>\$ 285,692</b>
<b>November 2017 Election</b>					
Streets, Bridges, Traffic Control	\$ -	-	\$ -	\$ -	\$ -
Parks and Recreation	104,000	-	-	-	104,000
Public Safety	159,000	-	-	-	159,000
Permanent and General Improvements <sup>(b)</sup>	109,000	-	-	-	109,000
Public Libraries	123,000	-	-	-	123,000
Low Income Housing	-	-	-	-	\$ -
<b>Total</b>	<b>\$ 495,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 495,000</b>
<b>Combined Total (2001, 2006, 2012 and 2017 Elections)</b>	<b>\$ 2,306,000</b>	<b>\$ 1,672,596</b>	<b>\$ 1,265,550</b>	<b>\$ 407,046</b>	<b>\$ 1,040,450</b>

(a) As of December 31, 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"), and November of 2017 (the "2017 Election") the amount of each such authorization approved by City Council for issuance as Commercial Paper Notes, the amount of commercial paper issued as of year-end, and the amount of commercial paper approved but unissued. The City has issued all bonds authorized at the election held in November of 1997.

# CITY OF HOUSTON

## RETIREE MEDICAL UNFUNDED ACCRUED LIABILITIES

12/31/2017  
(amounts expressed in millions)

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	<u>Date of Most Recent Measurement</u>	<u>Present Value of Benefits <sup>(2)</sup></u>	<u>Unfunded Accrued Liabilities</u>	<u>Annual OPEB Cost <sup>(4)</sup></u>
Entry Age Normal <sup>(1)</sup>	6/30/2017	\$3,348.6	\$2,152.9 <sup>(3)</sup>	\$189.0

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Note (1) Entry Age Normal is a cost method used to identify the value of benefits for the fiscal year 2016. 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 2017. The PVB is reported to the City on a biennial basis 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 July 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 the remaining 30 years of average expected working life. The City currently funds on a "pay as you go" basis. The City has paid **\$22.2 million** in the current fiscal year to date. For fiscal year 2017 the City paid \$53.5 million for the retiree health insurance costs.

# CITY OF HOUSTON

## PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

12/31/2017

### PAYMENTS

(amounts expressed in thousands)

	FY 2018				
	Payments FY 2017	City Payment Contribution <sup>1</sup>	Employee Payment Rate	Current Budget	Year to Date Actual
<b>Firefighter Plan</b>					
General Fd. & Other Fds. <sup>2</sup>	\$ 93,658	31.89%	10.5%	\$ 70,330	\$ 41,956
<b>Total Firefighter Plan</b>	93,658			70,330	41,956
<b>Police Plan</b>					
General Fd. & Other Fds.	133,000	31.77%	10.5%	143,193	68,585
Pension Bonds	0			0	0
<b>Total Police Plan</b>	133,000			143,193	68,585
<b>Municipal Plan</b>					
General Fund	66,968	8.17%	Group A: 8%	63,437	31,187
Other Funds	111,551	+	Group B: 4%	115,521	54,310
<b>Total Municipal Plan</b>	178,519	\$124M	Group D <sup>3</sup> : 2%	178,958	85,497
<b>Total All Three Plans</b>	\$ 405,177			\$ 392,482	\$ 196,038

### NET PENSION LIABILITY AND FUNDED STATUS <sup>4</sup>

	Date of Most Recent Measurement	Net Pension Liability (\$ millions) <sup>5</sup>	Net Position as % of Liabilities
Firefighters Plan	6/30/2017	648.6	86.1%
Police Plan	6/30/2017	2,050.9	68.5%
Municipal Plan	6/30/2017	2,356.8	52.5%

Note 1: City contribution amount is based on SB2190.

Note 2: The Current Budget does not include an additional \$13.3M estimated in the July 31, 2017 MOFR, current estimated total is \$83.6M.

Note 3: In addition to the 2% employee contribution for Group D, beginning with the first full pay period after January 1, 2018, 1% will be deducted for a cash balance plan.

Note 4: Reported per FY2017 CAFR.

Note 5: Net pension liability substantially decreased due to pension reforms.

**City of Houston, Texas**  
**Civic Art Program Appropriation**  
**For the period ended December 31, 2017**  
**(amounts expressed in thousands)**

<u>Program</u>	<u>Appropriated</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>
<b>Public Improvements</b>					
Police	\$ 362	\$ 186	\$ 77	\$ 26	\$ 73
Fire	681	457	4	0	220
Houston Emergency Center	1	0	0	0	1
Public Works	188	93	0	0	95
Solid Waste	13	0	13	0	0
Library	785	455	107	1	222
Parks & Recreation	348	80	154	78	36
Health	365	272	17	5	71
Mayor	49	49	0	0	0
General Government	182	0	42	0	140
<b>Total Public Improvements</b>	<b>\$ 2,974</b>	<b>\$ 1,592</b>	<b>\$ 414</b>	<b>\$ 110</b>	<b>\$ 858</b>
Airport System	\$ 5,545	\$ 3,120	\$ 2,263	\$ 162	\$ -
Combined Utility System	584	258	4	322	0
Convention & Entertainment	1,735	0	1,306	15	414
<b>Citywide Totals</b>	<b>\$ 10,838</b>	<b>\$ 4,970</b>	<b>\$ 3,987</b>	<b>\$ 609</b>	<b>\$ 1,272</b>

**FY2018 FULL TIME EQUIVALENT (FTE) REPORT**  
**(1 FTE Equals 2,088 Hours Per Year)**

	FY2017 Actual	FY2018 Budget	FY2018 December	FY2018 (1) YTD AVG	Overtime FY2017 Actual	Overtime FY2018 Budget	Overtime (1) FY2018 YTD
<b>ENTERPRISE FUNDS</b>							
Aviation	1,151.9	1,199.8	1,135.2	1,124.7	61.2	55.1	73.0
PW & E - Combined Utility System	2,102.6	2,225.4	2,083.5	2,079.5	152.2	126.9	187.7
<b>TOTAL ENTERPRISE FUNDS</b>	<b>3,254.5</b>	<b>3,425.2</b>	<b>3,218.7</b>	<b>3,204.2</b>	<b>213.4</b>	<b>182.0</b>	<b>260.7</b>
<b>GENERAL FUND</b>							
<b>GENERAL FUND MUNICIPAL</b>							
Administration and Regulatory Affairs	207.5	192.8	187.8	193.0	1.6	1.1	2.7
City Secretary	8.9	10.7	9.7	9.4	0.0	0.2	0.0
Controller's Office	57.8	62.5	63.0	62.0	0.0	0.0	0.0
Council Office	76.2	86.0	70.4	73.6	0.0	0.0	0.0
Finance Department	102.2	110.7	99.2	100.9	0.0	0.0	0.0
Fire Department	109.1	109.8	107.6	107.4	0.5	0.5	0.9
General Services	129.7	134.1	127.4	130.0	5.4	4.5	3.9
Housing & Community Development	0.7	0.5	3.7	1.9	0.0	0.0	0.0
Houston Health Department	443.3	434.7	435.0	430.6	4.3	3.2	6.1
Human Resources	29.0	27.5	20.3	24.1	0.0	0.0	0.0
Information Technology	143.1	108.3	101.8	106.0	2.2	1.9	3.5
Legal	114.0	116.4	109.0	107.0	0.0	0.0	0.0
Library	466.1	467.9	479.4	474.3	0.0	0.0	0.0
Mayor's Office	48.7	44.7	45.2	46.9	0.4	0.0	0.5
Municipal Courts Department	280.0	280.2	272.9	273.9	0.0	0.0	0.0
Neighborhoods	103.1	106.6	105.2	102.1	0.8	0.6	1.2
Office of Business Opportunity	27.7	29.5	26.2	26.6	0.0	0.0	0.0
Parks & Recreation	680.3	696.8	613.2	666.0	13.2	5.1	18.3
Planning & Development	32.3	29.1	27.1	28.8	0.0	0.0	0.0
Police Department	1,107.3	1,040.2	1,059.5	1,068.7	34.4	5.0	66.3
Public Works and Engineering	13.6	14.7	12.8	12.8	0.2	0.1	0.4
Solid Waste Management	439.6	428.7	438.2	429.3	86.4	37.5	108.3
<b>SUBTOTAL MUNICIPAL</b>	<b>4,620.2</b>	<b>4,532.4</b>	<b>4,414.6</b>	<b>4,475.3</b>	<b>149.4</b>	<b>59.7</b>	<b>212.1</b>
<b>GENERAL FUND CADETS</b>							
Fire Department	94.6	61.4	0.0	42.3	0.0	0.0	0.0
Police Department	176.2	137.7	135.0	127.8	0.0	0.0	0.0
<b>SUBTOTAL CADET</b>	<b>270.8</b>	<b>199.1</b>	<b>135.0</b>	<b>170.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**FY2018 FULL TIME EQUIVALENT (FTE) REPORT**  
**(1 FTE Equals 2,088 Hours Per Year)**

	FY2017 Actual	FY2018 Budget	FY2018 December	FY2018 (1) YTD AVG	FY2017 Actual Overtime	FY2018 Budget Overtime	FY2018 YTD Overtime (1)
<b>GENERAL FUND CLASSIFIED</b>							
Fire Department	4,054.2 (4)	4,119.3	4,029.3 (4)	4,038.7 (4)	177.4	116.1	247.4
Police Department	5,081.0	5,118.5	5,058.3	5,056.3	276.3 (2)	36.1	782.7 (2)
<b>SUBTOTAL CLASSIFIED</b>	<b>9,135.2</b>	<b>9,237.8</b>	<b>9,087.6</b>	<b>9,095.0</b>	<b>453.7</b>	<b>152.2</b>	<b>1,030.1</b>
<b>TOTAL GENERAL FUND</b>	<b>14,026.2</b>	<b>13,969.3</b>	<b>13,637.2</b>	<b>13,740.4</b>	<b>603.1</b>	<b>211.9</b>	<b>1,242.2</b>
<b>GRANTS &amp; OTHER FUNDS (3)</b>							
Administration and Regulatory Affairs	177.7	195.2	168.4	167.9	1.9	0.9	2.4
Finance Department	41.2	62.5	49.6	47.7	0.0	0.0	0.0
Fleet Management	367.0	387.2	371.9	364.5	32.7	26.7	46.6
General Services	122.8	141.1	130.7	131.1	3.3	4.1	4.4
Housing & Community Development	145.8	0.0	137.7	138.7	0.3	0.0	0.3
Houston Emergency Center	230.5	253.6	224.1	228.6	12.7	11.4	21.2
Houston Health Department	680.0	286.3	835.4	836.0	6.1	2.1	13.7
Human Resources	228.1	239.5	220.1	221.6	0.0	0.0	0.0
Information Technology	50.0	99.7	92.5	82.3	0.0	0.0	0.3
Legal	53.6	56.0	53.5	52.7	0.0	0.0	0.0
Library	7.9	0.0	5.0	5.6	0.0	0.0	0.0
Mayor's Office	49.6	42.5	55.2	53.7	1.4	1.0	1.5
Municipal Courts Department	21.0	23.0	14.6	19.7	0.0	0.0	0.0
Neighborhoods	39.6	0.0	38.7	36.7	0.6	0.0	1.0
Office of Business Opportunity	2.0	2.0	2.0	2.0	0.0	0.0	0.0
Parks & Recreation	113.4	124.0	107.0	111.7	3.0	2.5	4.0
Planning	49.9	59.0	52.6	50.4	0.0	0.0	0.0
Police Department - Cadet	40.9	0.0	0.0	1.2	0.0	0.0	0.0
Police Department - Classified	68.0	51.0	64.8	66.3	6.0 (2)	86.8	10.8 (2)
Police Department - Municipal	56.8	37.0	47.9	48.5	1.5	4.1	0.8
Public Works and Engineering	1,696.0	1,816.4	1,677.2	1,677.4	103.5	83.1	156.4
Solid Waste Management	4.0	4.0	3.0	3.2	0.1	0.0	0.2
<b>TOTAL GRANTS &amp; OTHER FUNDS</b>	<b>4,245.8</b>	<b>3,880.0</b>	<b>4,351.9</b>	<b>4,347.5</b>	<b>173.1</b>	<b>222.7</b>	<b>263.6</b>
<b>CITY-WIDE TOTAL</b>	<b>21,526.5</b>	<b>21,274.5</b>	<b>21,207.8</b>	<b>21,292.1</b>	<b>989.6</b>	<b>616.6</b>	<b>1,766.5</b>

(1) YTD numbers measure the periods 07/01/2017 through 12/31/2017.  
(2) Includes overtime hours from grants and special funds except Auto Dealers.  
(3) FY2018 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.

#### **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.

#### **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.

### **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)**

This fund is used to account for the long-term sick leave benefits for eligible City employees. The LTO Fund is funded solely by the City through premiums charged to the departments based on the number of employees covered by the plan. Such premiums cover the cost of all benefits (claims) to the employees and third party administrative fees. This fund is administered by the Human Resources Department.

**Property and Casualty Fund (1004)**

This fund records the transactions of the City's self-insurance program for lost and personnel action claims. The Administration and Regulatory Affairs Department oversees the insurance functions while the Legal Department administers the claims portion. Revenue is generated from premiums assessed to other funds; premiums are based on projected expenditures.

**Workers' Compensation Fund (1011)**

This fund was established to collect and report all costs of compliance to statutes related to Workers Compensation. The revenues are derived through charging the departments an administrative premium semi-monthly per employee plus all direct costs related to claim expenditures, which includes indemnity, medical and disability payments. This fund is administered by the Human Resources Department. 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 Special Revenue Fund (2200)**

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

This fund is administered by the Houston Parks and Recreation Department (HPARD). This fund was created to manage the HPARD's maintenance of the White Oak Bayou Trail based upon the Bayou Greenways 2020 initiative agreement entered between the City of Houston and the Houston Parks Board, Inc. in December 2013.

**Building Inspection Special 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.

**Cable Television Special 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. 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 come from an assessment of Municipal Court fees on non-criminal municipal violations and a portion of each vehicle registration authorized by Harris County. The Police Department administers this fund.

**Contractor Responsibility Fund (2424)**

This fund is managed by the Office of Business Opportunity (OBO) and governed by Executive Order 1-7. Funds are collected through the implementation of the Pay or Play Program, which is administered by OBO. The revenue collected in the Contractor Responsibility Fund is used to offset the cost of uninsured citizens in the Houston and Harris County area.

**Essential Public Health Services Fund (2010)**

This 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 as defined by Chapter 121 of the Texas Health and Safety Code. This fund is administered by the Houston Health Department.

**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)**

This fund includes several programs that are supported by ordinances including ambulance permits, food and drug, vital statistics, international travel immunizations, Geriatric Dental Program and specific public health purposes. This fund is administered by the Houston Health Department.

**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 (Police, Fire/EMS computer Aided Dispatch System, Radio System and Records Management Systems) into one state of the art facility. This fund is administered by the Houston Emergency Center Department.

**Houston TranStar Center Fund (2402)**

This fund was established for planning, design, operation and maintenance of transportation and emergency management operations within the greater Houston area. Funding is derived from revenue received from member agencies and is prorated based on occupancy and use of center facilities. This fund is administered by the Public Works and Engineering Department.

**Juvenile Case Manager Fee Fund (2211)**

This fund was established 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 Operations and Maintenance Fund (2008)**

This fund is solely designated for laboratory operations and maintenance for the retention of all revenue from laboratory fees. It pertains to Ordinance Amending Chapter 21 of the Code of Ordinance relating to laboratory fee. This fund is administered by the Houston Health Department.

**Maintenance Renewal and Replacement Fund (MRR) (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 Department and Parks and Recreation Department.

**Municipal Court Building 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.

**Municipal Court 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.

**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 Revenue Fund (2104)**

This fund was created to receive the revenues derived from all golf facilities, whether operated by the City or private entities, including all related concession fee revenues which are to be used exclusively for the maintenance, operation and improvement to any or all such golf courses.

**Parks Special Revenue Fund (2100)**

This is a Parks and Recreation Department fund for revenue from revenue generating activities and certain expenditures related to operations of the City's municipal tennis centers. As well as supplementing youth programs.

**Planning and Development Special Revenue Fund (2308)**

This fund was established in FY2016 to support development-related services such as: subdivision plat review, permit review and one half of the lot size/minimum building line program. The fund is administered by the Planning and Development Department.

**Police Special Services Fund (2201)**

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

**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 Houston Health Department.

**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.