



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: August 3, 2018

Subject: June 2018
Financial Report

Attached is the Monthly Financial Report for the period ending June 30, 2018.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$318 million for FY2018. This is \$3 million lower than the projection of the Finance Department. The difference is due to a \$3 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$98 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 \$11.7 million from the May report. The primary increases are as follows:

- Sales Tax revenues increased \$6 million due to higher receipts earned through May.
- Telephone Franchise Revenue increased \$1.5 million due to a larger than anticipated increase in telephone access lines.
- Other Franchise revenue increased \$1.3 million due to a larger than anticipated increase in cable lines.
- Charges for Services increased \$749 thousand due to increased revenues for police services and passport fees.
- Direct Interfund Services increased \$885 thousand due to Airport Police Services and Fines and Forfeits.

The major differences between our revenue projection and that of the Finance Department is in one category:

- (1) Sales Tax is \$1.8 million lower, as the Controller's Office is projecting the last month flat.

Expenditure projections are \$23 million lower than the May report.

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

ENTERPRISE FUNDS

In the Combined Utility Operating Fund, we are projecting an increase in revenues of \$8.9 million, with the majority of increases reflected in Interest Income, Fire Sprinkler and Meter Installation Fees, and contributions from water authorities. Expenses are estimated to decrease by \$37 million in both Operating Expenses and Operating Transfers. A \$14 million decrease in Operating Expenses is expected due to \$1 million of Personnel savings and a \$13 million decrease in Contracts and Other Payments due to delays in program implementation for regulatory compliance operation and maintenance activities. A \$23 million decrease in Operating Transfers is expected, mainly due to higher Swap Interest Earnings, delays in loan closings and savings in Debt Refundings.

The expenditures in the Dedicated Drainage & Street Renewal Fund is expected to decrease by \$927 thousand mainly due to savings in personnel, supplies and services.

Finally, our projection for Storm Water Fund revenues decreased by \$1.1 million due to less transfers needed from the Combined Utility System to cover the Texas Water Development Board loan payment related to the Flood Control Program. The loan payment was delayed until FY19. Expenditures are expected to decrease by \$795 thousand, mainly due to delays in receiving vehicles and a decrease in the purchase of manhole covers and inlet drainage grates with locks.

We are projecting no material changes in the Aviation Operating Fund and the Convention and Entertainment Operating Fund.

COMMERCIAL PAPER AND BONDS

The City's practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure. As of June 30, 2018, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	1.84%
Combined Utility System	3.30%
Aviation	12.06%
Convention and Entertainment	22.25%

Respectfully submitted,



Chris B. Brown
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
June 30, 2018

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. On June 27, 2018, due to tax reform, the City remarketed the 2012B Bonds to floating rate notes.

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

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

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

Receipts and Payments. For the twelve months ended June 30, 2018, the City received \$8,195,350 in swap revenue for these swaps and paid \$7,322,510 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 4.25%. 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 \$128.2 million on June 30, 2018. 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	\$ (69,328,962)	NR /A+ /A+
JP Morgan Chase	150,000,000	(29,432,801)	Aa3/ A+/AA-
Wells Fargo	150,000,000	(29,432,801)	Aa2 /A+/AA-
	\$ 653,325,000	\$ (128,194,563)	

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 twelve months ended June 30, 2018, the City received \$2,664,612 in swap revenue for its 2016C swap and paid \$4,173,185 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 4.36%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$48.9 million on June 30, 2018. This value was calculated using the zero-coupon method.



CITY OF HOUSTON

Finance Department

Sylvester Turner

Mayor

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

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

To: Mayor Sylvester Turner
City Council Members

Date: August 3, 2018

Subject: 12+0 Financial Report

Attached is the 12+0 Financial Report for the period ending June 30, 2018. Fiscal Year 2018 projections are based on twelve months of actual results, however, invoices for goods and services provided in Fiscal Year 2018 do continue to come in. These expenses continue to be recorded as accruals to Fiscal Year 2018 until August 31st, so the results are not final until the publication of the FY2018 Comprehensive Annual Financial Report.

Next month we will begin presenting this Monthly Financial Report for Fiscal Year 2019. At the time of the FY2019 Adopted budget formulation, the beginning fund balance was estimated to be \$276 million. In this 12+0 Financial Report, we are currently projecting that this balance will be \$321 million, an increase of \$45 million. This increase in projected fund balance from the time that budget was first presented is primarily due to:

- \$15.9 million in Sales Tax,
- \$1.5 million in Charges for Services primarily due to higher than anticipated fee collections and public safety reimbursements,
- \$1.2 million in Licenses and Permits primarily due to service related permits,
- \$1.2 million in Interest,
- \$885,000 in Direct Interfund Services due to higher than anticipated reimbursements for police airport services,
- \$752,000 in Other Franchise,
- \$648,000 in Telephone Franchise,
- \$626,000 in Other Fines and Forfeits, and
- \$23.2 million in expenditure savings.

The remainder of this report compare changes from the prior 11+1 Financial Report.

General Fund

Our revenue projection is \$1,007.6 billion higher than the Adopted Budget and \$8.1 million higher than the 11+1 Report. The variance from the prior month's projections is primarily due to:

- \$5.5 million increase in Sales Tax to reflect higher than anticipated receipts,
- \$885,000 increase in Direct Interfund Services primarily due to an accounting correction to properly reflect the reimbursements for police airport services,

- \$752,000 increase in Other Franchise primarily due to higher than anticipated cable TV franchise fees,
- \$648,000 increase in Telephone Franchise fees due to higher than anticipated telephone franchise tax,
- \$626,000 increase in Other Fines and Forfeits primarily due to higher than anticipated false alarm penalties and interest earnings,
- \$474,000 increase in Licenses and Permits due to higher than anticipated permits for taxicab and burglar alarms,
- \$978,000 decrease in Industrial Assessment due to lower than anticipated collections.

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	\$1,172,376	14,079
Sales Tax	631,993	627,000	670,600	43,600
Franchise Fees	190,586	180,082	185,427	5,345
Other	375,245	360,833	1,305,406	944,573
Total	\$2,351,815	\$2,326,212	\$3,333,809	1,007,597

Our expenditure projection is \$910.3 million higher than the Adopted Budget and \$23.2 million lower than the 11+1 Report. The variance is due to:

- \$23.2 million savings in personnel, supplies and services for various departments.

General Fund Expenditures (amounts expressed in thousands)

Category	FY17 Actual	FY18 Adopted Budget	FY18 Current Projection	Variance Over/(Under)
Police	\$826,716	\$827,311	\$1,585,281	757,970
Fire	504,629	481,151	495,172	14,021
Other Departments	694,952	696,063	851,766	155,703
Debt Service/PAYGO	293,156	367,893	350,524	(17,369)
Total	\$2,319,453	\$2,372,418	\$3,282,743	910,325

We are currently projecting the ending fund balance of \$320.7 million, which is \$31.3 million higher than the 11+1 Report and 10.9% of 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)	51,066	97,272
Change in Inventory/Prepaid Items/Imprest Cash	251	-	-	-
Fund Balance, End of Year	\$269,560	\$179,178	\$320,733	\$141,555
% of Expenditures Less Debt Service and PAYGO	13.3%	8.9%	10.9%	2.0%

* 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 11+1 Report.

Combined Utility System

Operating Revenues increased by \$735,000 due to higher than anticipated fire sprinkler and meter installation fees. Operating Expenses decreased by \$14.2 million primarily due to delays in program implementation for regulatory compliance operation and maintenance activities, as well as personnel, supplies and services savings. Non-Operating Revenues increased by \$8.2 million mainly due to higher contributions from water authorities and interest from pooled investments. Operating Transfers decrease by \$22.9 million primarily due to higher interest earnings, delays in loan closing, and savings from refunding of several first lien series.

Dedicated Drainage & Street Renewal Fund

Expenditures decreased by \$927,000 primarily due to savings in personnel, supplies and services.

Storm Water Fund

Expenditures decreased by \$1.5 million mainly due to delays in vehicle purchases, vacancy savings, and lower maintenance attributed to Phase I of the Storm Water Action Team (SWAT) Initiative. As a result, Operating Transfers In decreased by \$1.2 million and Operating Transfer Out increased by \$756,000.

Health Benefits

Revenues decreased by \$790,000 due to lower than anticipated active employee health insurance surcharge. Expenditures decreased by \$6.3 million primarily due to lower than anticipated claims.

Property & Casualty Fund

Revenues and Expenditures decreased by \$10.8 million due to lower than anticipated costs for legal services.

Workers' Compensation Fund

Operating Revenues and Expenditures decreased by \$723,000 due to lower than anticipated claims.

Auto Dealers Fund

Revenues decreased by \$258,000 due to lower than anticipated fee issuance.

BARC Fund

Expenditures decreased by \$1.1 million to reflect savings in personnel, supplies, and services.

Building Inspection Fund

Revenues increased by \$2.8 million due to higher than anticipated permit activities. Expenditures decreased by \$4.5 million primarily due to savings in personnel, supplies, services, and delays in capital equipment purchases. Operating Transfers Out increased by \$2.3 million due to debt service pre-payments.

Cable TV Fund

Revenues increased by \$424,000 due to higher cable TV franchise fees. Expenditures decreased by \$677,000 primarily due to Public Education Government (PEG) contract savings.

Essential Public Health Services Fund

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

Forensic Transition Special Fund

Revenues and Expenditures decreased by \$1.7 million due to vacancy savings.

Health Special Revenue Fund

Revenues decreased by \$267,000 primarily due to deferred reimbursement from Medicaid Administration Claims.

Houston Emergency Center Fund

Revenues decreased by \$301,000 due to lower than anticipated reimbursement for 911 staff. Expenditures decreased by \$2.1 million to reflect savings in personnel, supplies, and services.

Maintenance Renewal and Replacement

Expenditures decreased by \$2 million primarily due to vacancy savings, and Harvey related projects reprioritization.

Parking Management Fund

Revenues increased by \$1.5 million primarily due to higher than anticipated parking fees and violations. Expenditures decreased by \$853,000 to reflect savings in personnel, supplies, services, and delays in vehicle purchases.

Parks Golf Special Fund

Expenditures decreased by \$257,000 primarily due to vacancy savings.

Parks Special Revenue Fund

Expenditures decreased by \$801,000 to reflect savings in savings in personnel, supplies, and services.

Planning and Development Special Fund

Revenues increased \$659,000 primarily due to higher than anticipated platting activities. Expenditures decreased by \$754,000 to reflect savings in personnel, supplies and services.

Police Special Service Fund

Revenues decreased by \$1.7 million primarily due to an accounting correction related to interfund airport police services in the amount of \$1.2 million to the General Fund. Expenditures decreased by \$3.5 million to reflect the \$1.2 million accounting correction and \$2.3 million savings in personnel, supplies, services.

Recycling Expansion Program Fund

Expenditures decreased by \$419,000 primarily due to savings in personnel, supplies, and services.

Tourism Promotion Special Revenue Fund

Expenditures decreased by \$369,000 to primarily due to savings in personnel, supplies and services.

Disaster Recovery

Requests – As of June 30, 2018, a total of twenty-four projects were submitted to FEMA totaling \$100.5 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	\$ 81.9	\$ 80.8	\$ 21.2
Buildings and Equipment – Cat E	\$ 18.6	\$ 16.7	\$ -
Total	\$ 100.5	\$ 97.6	\$ 21.2

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

Houston Economy

Energy – The average oil price of \$67.87 for the month of June 2018 was 3.0% lower than prior month's average price of \$69.98. Comparing from the same period last year, the price has increased by 50.22% The average oil rig count of 861 for the month of June 2018 was 1.9% higher than prior month's count of 845. The rig count year-over-year comparison for the month of June increased by 15.29%.

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 3,252,932 in May 2018, up approximately 6.72% year-over-year. As stated by Greater Houston Partnership in June's Economy at a Glance publication, Houston added 79,200 jobs in 12 months ending in May 2018 and the manufacturing, construction and retail sectors 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 June 2018, shows the total single-family home sales of 8,518 were 1.2% higher compared to June 2017 of 8,414. The median price rose by 2.6% to \$245,000 and the average price increased by 4.3% to \$316,463. Single-family inventory decreased from 4.2 months' supply to 4.1 months year-over-year.

Sincerely,



Tantri Emo
Director



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

Finance - Major Variances from Adopted Budget

Revenues		Variance Over/(Under)*	
Month Reported	Revenue Detail		
October	Intergovernmental Increase in Ambulance Supplemental Payment Program (ASPP) reimbursement	7,456	
December	Sales Tax Increase to reflect higher than anticipated sales tax receipts	10,000	
	Telephone Franchise Increase to reflect higher than anticipated telephone franchise tax	1,299	
	Licenses and Permits Decrease due to lower than anticipated dumpster permit fees	(807)	
	Intergovernmental Decrease primarily due to delays in reporting of the 1115 Health Waiver program	(1,024)	
	Charges for Services Decrease due to lower than anticipated demolition & weed cutting activities	(370)	
	Other Fines and Forfeits Decrease due to lower than anticipated fines & forfeits related to liens collection	(350)	
	Interest Increase to reflect higher than anticipated cash receipts	3,000	
	February	Industrial Assessments Increase due to higher than anticipated taxable valuation	1,460
Sales Tax Increase due to higher than anticipated sales tax receipts		17,700	
Telephone Franchise Increase due to higher than anticipated telephone franchise fees		349	
Other Franchise Increase primarily due to higher than anticipated cable TV franchise fees		2,153	
Licenses and Permits Decrease due to lower than anticipated permits issuance and renewals		(1,581)	
Charges for Services Decrease primarily due to lower than anticipated ambulance transports		(5,016)	
Direct Interfund Services Decrease primarily due to lower chargeback for police services		(747)	
Municipal Courts Fines and Forfeits Decrease primarily due to court closures and lower citation issuance during Hurricane Harvey		(522)	
Other Fines and Forfeits Decrease primarily due to lower than anticipated false alarm penalties		(219)	
Sale of Capital Assets Decrease primarily due to the delays in real estate sales		(10,478)	
March		General Property Taxes Increase due to higher taxable value assessments	14,079
		Telephone Franchise Increase due to higher than anticipated telecommunication franchise fees	156
	Licenses and Permits Decrease in licenses and permits primarily due to anticipated receipts	(720)	
	Miscellaneous/Other Increase due to Towers' lawsuit settlement	40,058	
	Other Financing Sources (Uses) Increase due to Pension Obligation Bond proceeds and issuance	909,990	
May	Sales Tax Increase due to higher than anticipated sales tax receipts	10,400	
	Licenses and Permits Increase due to service related permits	733	
	Charges for Services Increase primarily due to higher than anticipated fee collections, and public safety reimbursements	1,502	
	Interest Increase to reflect higher than anticipated cash receipts	1,000	



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

Finance - Major Variances from Adopted Budget

June	Sales Tax	
	Increase due to higher than anticipated sales tax receipts	5,500
	Direct Interfund Services	
	Increase primarily due to an accounting correction to properly reflect the reimbursements for police airport services	885
	Other Franchise	
	Increase primarily due to higher than anticipated cable TV franchise fees	752
	Telephone Franchise	
	Increase due to higher than anticipated telephone franchise tax	648
	Other Fines and Forfeits	
	Increase primarily due to higher than anticipated false alarm penalties and interest earnings	626
	Licenses and Permits	
	Increase due to higher than anticipated permits for taxicab and burglar alarms	474
	Interest	
	Increase to reflect higher than anticipated cash receipts	155
	Intergovernmental	
Increase primarily due to higher than anticipated 1115 Health Waiver reimbursements	102	
Industrial Assessments		
Decrease primarily driven by lower than anticipated collections	(978)	
Other Adjustments	(70)	
Total Revenues	1,007,595	
Fund Balance		
Additional Beginning Fund Balance	44,283	
Total Financial Resources	1,051,878	

Expenditures

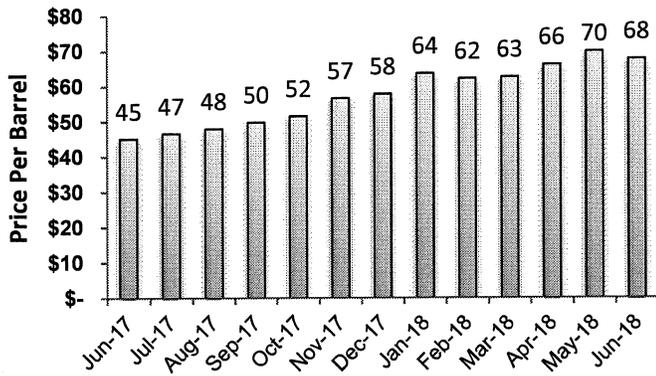
Month Reported	Expenditure Detail	
July	Public Safety	
	Increase to reflect an adjustment to the fire classified pension contribution rate	13,300
	Increase to fund classified fire employee pay raises	6,000
October	Increase to fund an additional police cadet class	982
	Increase primarily due to ASPP billing and collection fees	897
December	Increase in Police due to redeployment of classified personnel	4,356
March	Increase in Police due to Pension Obligation Bond proceeds and issuance	753,890
	Increase to fund overtime for Anti-Gang initiative	500
	Total Public Safety	779,925
July	Other Adjustments	
	Increase due to elimination of one-time deferral of the interlocal payment to the Houston Zoo	5,000
August	Increase due to elimination of one-time deferral lease payment to Public Works for 611 Walker	4,888
	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)
February	Decrease primarily due to the delayed issuance of the Pension Obligation Bonds (POB)	(17,370)
	Decrease primarily due to restricted accounts adjustment	(6,216)
	Decrease in General Government primarily due to lower than anticipated claims and judgements, retirees' health benefits costs, and legal services	(10,000)
	Other expenditure adjustments	501
March	Increase in General Government due to Pension Obligation Bond proceeds and issuance	156,100
	Increase due to legal fees related to Towers' lawsuit settlement	11,000
	Increase to reflect unanticipated costs related to Hurricane Harvey not reimbursed by FEMA	4,000
June	Budgeted compensation contingency not realized	(10,000)
	Vacancy savings	(8,402)
	Decrease due to savings in refuse disposal	(2,266)
	Contract savings for Enterprise Financial Risk Management and PMAM for accounting & auditing services	(1,217)
	Decrease due to Council District Service Project	(1,000)
	Other expenditure adjustments	(305)
	Total Other Adjustments	130,398
	Total Expenditures	910,323

*Total may reflect slight variances due to rounding.

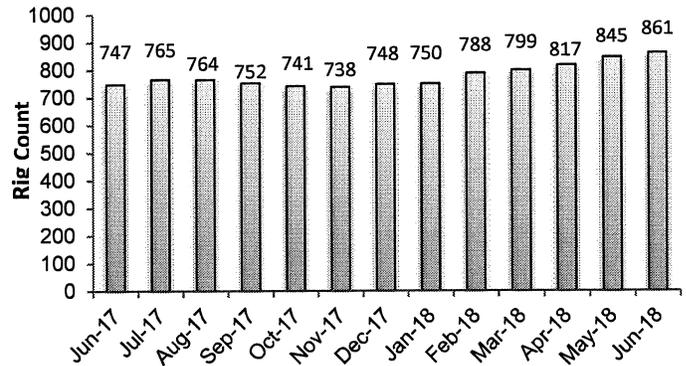


Key Economic Indicators

Crude Oil Prices

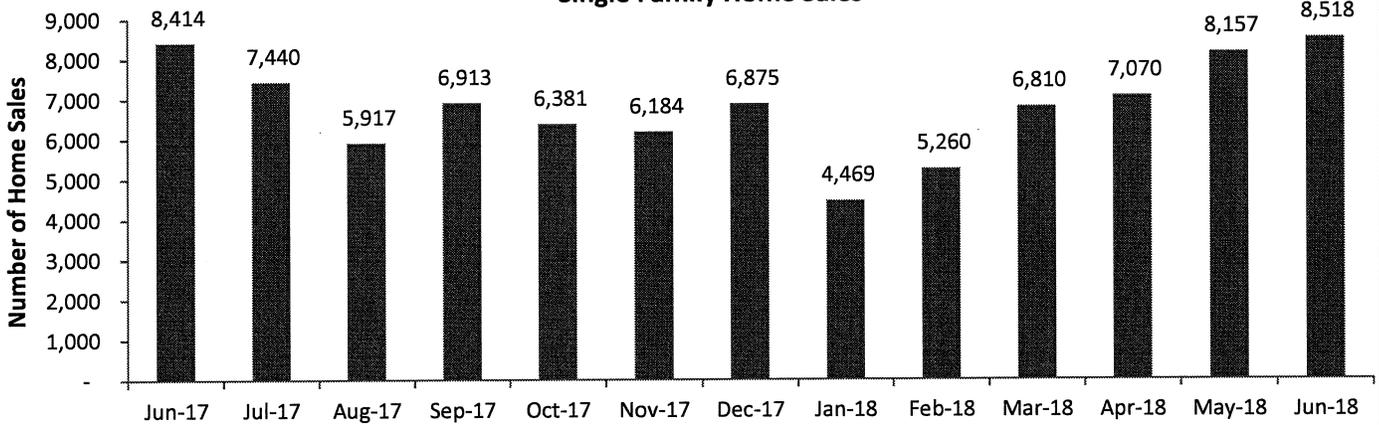


Oil Rig Count



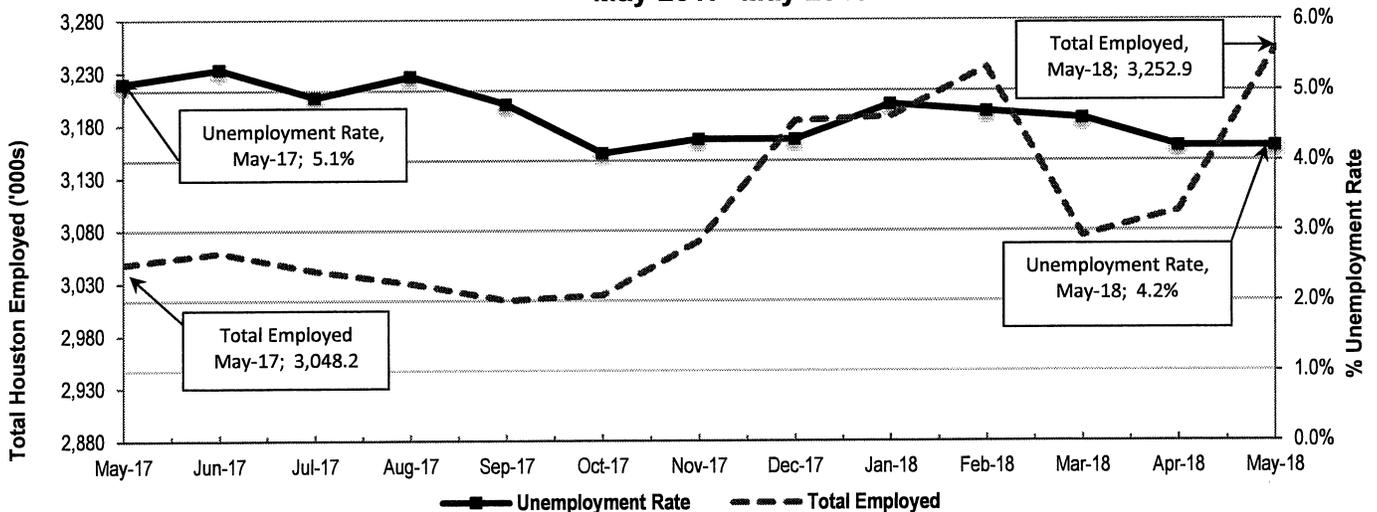
Oil prices show a decrease of 3.0% in June from May. Compared to June 2017, oil prices are up by 50.22%. Rig counts show an increase of 1.9% in June from May. Compared to June 2017, rig counts are up by 15.29%.
 Source: US Energy Information Administration & Baker Hughes Rig Counts

Single Family Home Sales



Single-family home sales showed an increase of 4.4% in June from May. According to HAR, single-family home sales totaled 8,518 units compared to 8,414 units a year earlier, an increase of 1.2%.
 Source: HAR.COM

Houston Total Employed Nonfarm versus Unemployment Rate May 2017- May 2018

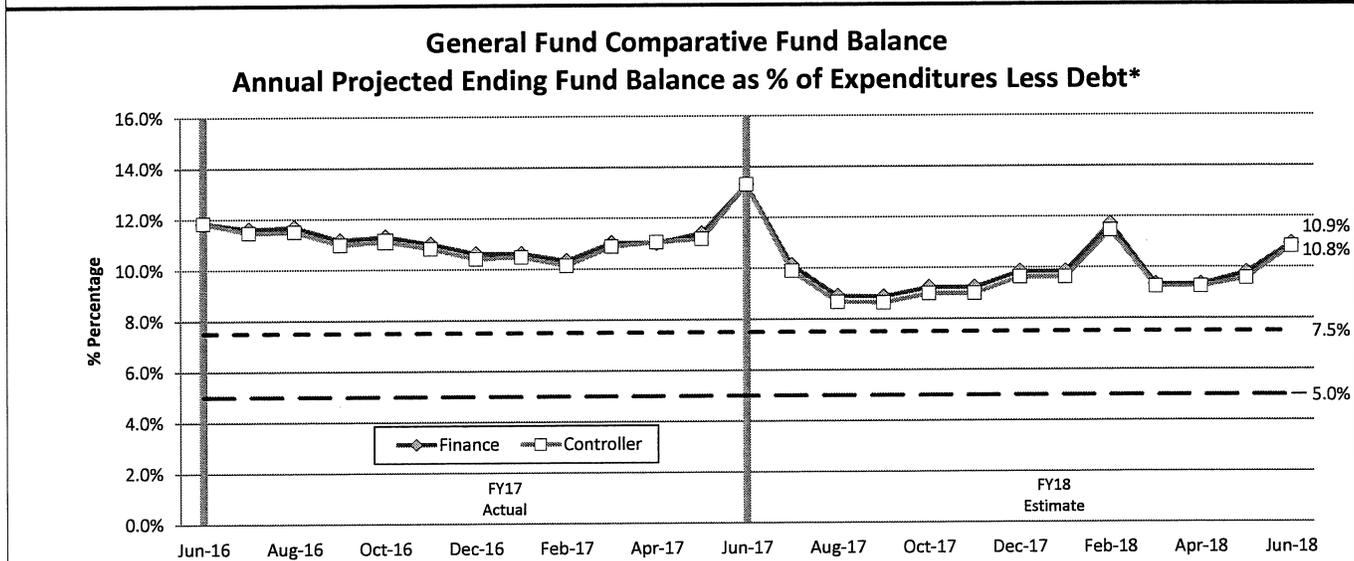
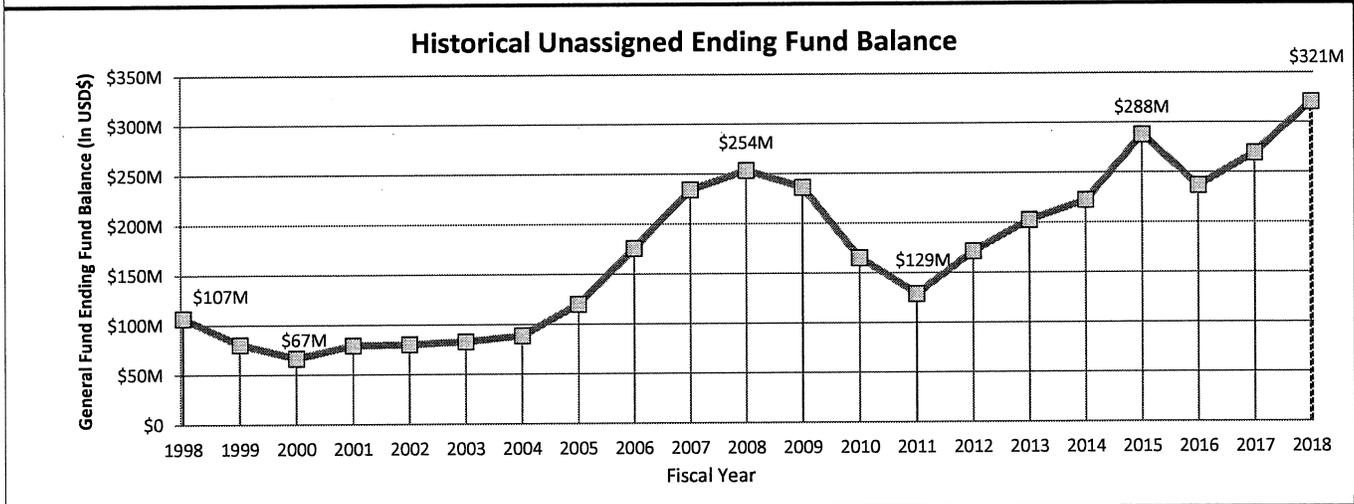
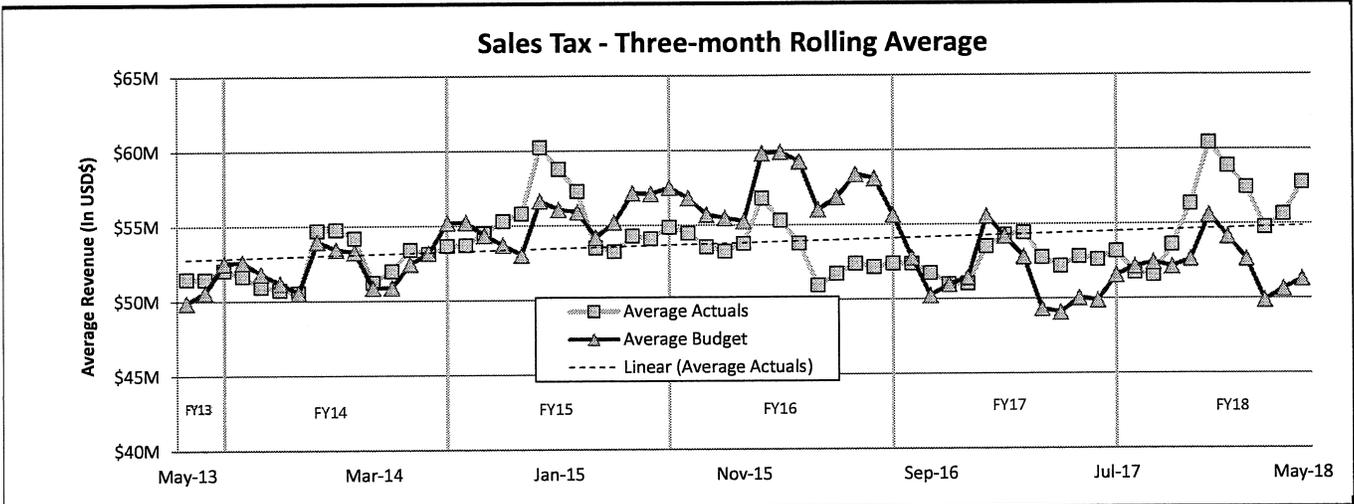


The Total Employed rate shows a slight increase from May 2017 of 3,048 to May 2018 of 3,253. The Unemployment rate shows a decrease from May 2017 of 5.1% to May 2018 of 4.2%. Source: Bureau of Labor Statistics



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 June 30, 2018
(amounts expressed in thousands)

Actual YTD
Current Budget

	FY2018								
	FY2017 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD	Controller - Finance Variance		Controller
Revenues									
General Property Taxes	1,153,991	1,158,297	1,158,297	1,172,237	1,172,376	1,171,651	(139)		✓
Industrial Assessments	19,291	17,917	17,917	18,300	18,399	15,878	(99)		✓
Sales Tax	631,993	627,000	627,000	668,781	670,600	658,141	(1,819)		✓
Other Taxes	16,896	17,413	17,413	17,370	17,370	12,491	-		✓
Electric Franchise	102,654	102,270	102,270	102,000	102,260	101,919	(260)		✓
Telephone Franchise	41,928	37,215	37,215	39,666	39,666	39,666	-		✓
Gas Franchise	15,016	13,791	13,791	13,791	13,791	13,791	-		✓
Other Franchise	30,988	26,806	26,806	29,600	29,710	29,442	(110)		✓
Licenses and Permits	38,020	35,342	35,342	33,300	33,441	33,243	(141)		✓
Intergovernmental	71,040	71,062	71,062	77,595	77,595	56,967	-		✓
Charges for Services	60,046	60,830	60,830	56,901	56,949	56,901	(48)		✓
Direct Interfund Services	53,523	54,859	54,859	54,997	54,997	51,365	-		✓
Indirect Interfund Services	27,399	29,001	29,001	29,001	29,001	28,626	-		✓
Municipal Courts Fines and Forfeits	22,122	21,371	21,371	20,893	20,849	20,348	44		✓
Other Fines and Forfeits	4,778	4,094	4,094	4,153	4,153	3,527	-		✓
Interest	5,051	3,000	3,000	7,155	7,155	7,155	-		✓
Miscellaneous/Other	25,876	13,138	13,138	53,002	53,161	51,997	(159)		✓
Total Revenues	2,320,612	2,293,406	2,293,406	2,398,742	2,401,473	2,353,108	(2,731)		✓
Expenditures									
Administration & Regulatory Affairs	29,369	28,143	28,179	26,737	26,737	22,555	-		✓
City Council	10,728	9,978	10,893	9,141	9,141	9,116	-		✓
City Secretary	708	889	910	796	796	796	-		✓
Controller	8,175	8,621	8,613	8,820	8,820	8,534	-		✓
Finance	17,281	19,052	19,053	17,096	17,096	16,751	-		✓
Fire	504,629	481,151	495,172	495,172	495,172	494,486	-		✓
General Services	39,715	42,209	42,002	41,952	41,952	37,549	-		✓
Housing and Community Development	520	493	501	501	501	401	-		✓
Houston Emergency Center	10,248	9,762	9,762	9,762	9,762	9,762	-		✓
Houston Health Department	65,631	67,131	66,093	66,093	66,093	65,229	-		✓
Houston Public Works	30,618	33,339	29,660	30,885	30,885	30,589	-		✓
Human Resources	2,981	3,171	3,189	3,061	3,061	2,948	-		✓
Information Technology	21,391	17,068	17,230	16,070	16,070	16,052	-		✓
Legal	15,078	16,094	16,084	14,986	14,986	14,704	-		✓
Library	41,532	40,569	40,693	40,641	40,641	40,439	-		✓
Mayor's Office	7,648	7,473	7,458	7,458	7,458	7,449	-		✓
Municipal Courts	27,492	30,434	30,335	29,559	29,559	28,811	-		✓
Neighborhoods	11,143	11,486	11,358	10,951	10,951	10,699	-		✓
Office of Business Opportunity	2,915	3,049	3,332	3,094	3,094	2,966	-		✓
Parks and Recreation	72,462	70,215	74,588	75,319	75,319	74,240	-		✓
Planning and Development	3,989	3,508	3,645	3,389	3,389	3,351	-		✓
Police	826,716	827,311	1,585,281	1,585,281	1,585,281	1,586,598	-		✓
Solid Waste Management	84,111	80,161	80,490	74,764	74,764	71,054	-		✓
Total Departmental Expenditures	1,835,080	1,811,307	2,584,521	2,571,528	2,571,528	2,555,079	-		✓
General Government	191,217	193,218	370,914	360,691	360,691	331,676	-		✓
Total Expenditures Other Than Debt	2,026,297	2,004,525	2,955,435	2,932,219	2,932,219	2,886,755	-		✓
Transfer to Special Revenues	-	-	-	-	-	-	-		✓
Captured Revenue Transfer to DDSRF	34,741	34,109	34,399	34,399	34,399	-	-		✓
Debt Service Transfer	258,415	333,784	333,494	316,125	316,125	350,523	-		✓
Total Expenditures and Other Uses	2,319,453	2,372,418	3,323,328	3,282,743	3,282,743	3,237,278	-		✓
Net Current Activity	1,159	(79,012)	(1,029,922)	(884,001)	(881,270)	(884,170)	(2,731)		✓
Other Financing Sources (Uses)									
Transfers from Other Funds	20,901	18,265	18,265	18,212	18,212	16,316	-		✓
Pension Bond Proceeds	-	-	-	909,990	909,990	909,990	-		✓
Sale of Capital Assets	10,302	14,540	14,540	4,134	4,134	4,090	-		✓
Total Other Financing Sources (Uses)	31,203	32,806	32,806	932,336	932,336	930,397	-		✓
Fund Balances									
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)	(997,116)	(997,116)	(997,116)	46,227	-		✓
Change in Inventory/Prepaid Items/Imprest Cash	251	-	-	-	-	-	-		✓
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	1,045,451	1,048,182	-	(2,731)		✓
Fund Balance, End of Year***	269,560	223,461	(727,449)	318,002	320,733	315,787	(2,731)		✓

*The total designation for the Budget Stabilization Fund is approximately \$45 thousand. \$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 \$219,916 based on current projections. The City will be \$98,085 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 June 30, 2018
(in thousands)

	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
				Current Fiscal Year	Inception To-date		
Cash Inflows							
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		
Transfer from Other Funds	-	5,000	5,000	5,000	5,000		
Insurance Advance	-	100,000	100,000	100,000	100,000		
Total Inflows	\$ -	\$ 338,016	\$ 338,016	\$ 537,258	\$ 537,258		
Cash Outflows				FEMA Share			
Debris Removal (Category A)	84	47,164	47,164	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B)*	10,741	45,670	45,670	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)*	201	394	394	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	-	3,297	3,297	TBD	TBD	TBD	TBD
Insurance Premium	-	24,674	24,674	TBD	TBD	TBD	24,674
Transfer to Other Funds	-	5,000	5,000	NA	NA	NA	5,000
Insurance Proceeds Allocation	-	10,000	10,000	NA	NA	NA	100,000
Total Outflows	\$ 11,027	\$ 136,332	\$ 136,332	\$ 374,073	\$ 374,073	\$ 234,634	\$ 2,604,760
Net Current Flows	\$ (11,027)	\$ 201,685	\$ 201,685	\$ 163,185	\$ 163,185		
<i>*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.</i>							

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 FY2020.
- 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.
- Received the maximum payout of \$100M for City's flooding policies.
- Projections include reimbursements for City properties managed by Local Government Corporations (LGC) such as Houston First.
- Includes \$65K of the Houston Airport System's Harvey expenses, which may not be reimbursable by FEMA.
- \$5M has been loaned to HCD as seed money for the Direct Assistance for Limited Home Repair (DALHR) until reimbursement from the Texas General Land Office (GLO).
- Insurance proceeds have been allocated pursuant to lease agreement amendment approved by City Council on 05-22-2018.

Harvey - General Government Disaster Recovery Fund 5303
For the period ended June 30, 2018
(in thousands)

	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
				Current Fiscal Year	Inception To-date		
Cash Inflows							
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		
Transfer from Other Funds	-	-	-	-	-		
Insurance Advance	-	100,000	100,000	100,000	100,000		
Total Inflows	\$ -	\$ 333,016	\$ 333,016	\$ 532,258	\$ 532,258		
Cash Outflows							
				FEMA Share			
Debris Removal (Category A)	84	47,160	47,160	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B)*	9,399	36,879	36,879	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		3,297	3,297	TBD	TBD	TBD	TBD
Insurance Premium		24,674	24,674	TBD	TBD	TBD	24,674
Transfer to Other Funds		5,000	5,000	NA	NA	NA	5,000
Insurance Proceeds Allocations		10,000	10,000	NA	NA	NA	100,000
Total Outflows	\$ 9,483	\$ 127,011	\$ 127,011	\$ 374,073	\$ 374,073	\$ 120,243	\$ 1,460,846
Net Current Flows	\$ (9,483)	\$ 206,005	\$ 206,005	\$ 158,185	\$ 158,185		

*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 FY2020.
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. Received the maximum payout of \$100M for City's flooding policies.
9. Projections include reimbursements for City properties managed by Local Government Corporations (LGC) such as Houston First.
10. \$5M has been loaned to HCD as seed money for the Direct Assistance for Limited Home Repair (DALHR) until reimbursement from the Texas General Land Office (GLO).
11. Insurance proceeds have been allocated pursuant to lease agreement amendment approved by City Council on 05-22-2018.

Harvey - Storm Water Disaster Recovery Fund 5304
For the period ended June 30, 2018
(in thousands)

	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
				Current Fiscal Year	Inception To-date		
Cash Inflows							
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B	-	-	-	-	-		
FEMA Reimbursements	-	-	-	-	-		
Insurance Reimbursements	-	-	-	-	-		
Transfer from Budget Stabilization Fund	-	-	-	-	-		
Transfer from Other Funds	-	-	-	-	-		
Insurance Advance	-	-	-	TBD	TBD		
Total Inflows	\$ -	\$ -	\$ -	TBD	TBD		
Cash Outflows							
				FEMA Share			
Debris Removal (Category A)	-	-	-	-	-	-	-
Emergency Protective Measures (Category B)*	11	14	14	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	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-
Total Outflows	\$ 11	\$ 14	\$ 14	TBD	TBD	TBD	TBD
Net Current Flows	(11)	(14)	(14)	TBD	TBD		

**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 FY2020.
- 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.
- Received the maximum payout of \$100M for City's flooding policies.

Harvey - Aviation Disaster Recovery O&M Fund 8044
For the period ended June 30, 2018
(in thousands)

	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
				Current Fiscal Year	Inception To-date		
Cash Inflows							
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B	-	-	-	-	-		
FEMA Reimbursements	-	-	-	-	-		
Insurance Reimbursements	-	-	-	-	-		
Transfer from Budget Stabilization Fund	-	-	-	-	-		
Transfer from Other Funds	-	5,000	5,000	5,000	5,000		
Insurance Advance	-	-	-	TBD	TBD		
Total Inflows	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		
Cash Outflows				FEMA Share			
Debris Removal (Category A)	-	3	3	TBD	TBD	TBD	TBD
Emergency Protective Measures (Category B)*	16	83	83	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) *	-	-	-	-	-	-	-
Water Control Facilities (Category D)*	-	-	-	-	-	-	-
Buildings and Equipment (Category E)*	201	286	286	TBD	TBD	413	4,129
Utilities (Category F)*	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G)*	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-
Total Outflows	\$ 218	\$ 372	\$ 372	TBD	TBD	\$ 413	\$ 4,129
Net Current Flows	(218)	\$ 4,628	\$ 4,628	TBD	TBD		
<i>*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.</i>							

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 FY2020.
- 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.
- Received the maximum payout of \$100M for City's flooding policies..
- 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 June 30, 2018
(in thousands)

	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
				Current Fiscal Year	Inception To-date		
Cash Inflows							
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
FEMA Cash Advance Category B	-	-	-	-	-	-	-
FEMA Reimbursements	-	-	-	-	-	-	-
Insurance Reimbursements	-	-	-	-	-	-	-
Transfer from Budget Stabilization Fund	-	-	-	-	-	-	-
Transfer from Other Funds	-	-	-	-	-	-	-
Insurance Advance	-	-	-	TBD	TBD	-	-
Total Inflows	\$ -	\$ -	\$ -	TBD	TBD		
Cash Outflows				FEMA Share			
Debris Removal (Category A)	-	-	-	-	-	-	-
Emergency Protective Measures (Category B)*	1,316	8,694	8,694	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)*	-	107	107	-	-	-	-
Utilities (Category F)*	-	-	-	TBD	TBD	13,979	139,785
Parks Recreational Areas, and Other Facilities (Category G)*	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-
Total Outflows	\$ 1,316	\$ 8,935	\$ 8,935	TBD	TBD	\$ 113,979	\$ 1,139,785
Net Current Flows	(1,316)	(8,935)	(8,935)	TBD	TBD		

**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 FY2020.
- 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.
- Received the maximum payout of \$100M for City's flooding policies..

City of Houston
Quarterly Financial Report
Flood Disaster Event(s)
June 30, 2018

TOTALS FOR PROJECT - ALL FUNDS					
	Disaster Summary Outline (DSO) Projected Damage		4th Qtr Only		Inception of Project to June 30, 2018
	DR 4223	DR 4269	DR 4223	DR 4269	
	REVENUES - Governmental				
Recoveries and Refund					
FEMA/Insurance Reimbursements			\$ -	\$ 1,540,315	\$ 6,654,838
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ 85,770
Other			\$ -	\$ -	\$ 141,408
Interest Earned			\$ -	\$ -	\$ -
Subtotal Revenues - Governmental			\$ -	\$ 1,540,315	\$ 6,882,016
REVENUES - Stormwater					
Recoveries and Refund					
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ -
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -
Interest Earned			\$ -	\$ -	\$ 20
Subtotal Revenues - Stormwater			\$ -	\$ -	\$ 20
REVENUES - CUS					
Recoveries and Refund					
FEMA/Insurance Reimbursements			\$ -	\$ 830,763	\$ 1,007,577
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -
Interest Earned			\$ -	\$ -	\$ 3,365
Subtotal Revenues - CUS			\$ -	\$ 830,763	\$ 1,010,942
Total Revenues			\$ -	\$ 2,371,079	\$ 7,892,979
EXPENDITURES - Governmental					
Personnel	\$ 4,200,000	\$ 2,519,734	\$ (9,776)	\$ -	\$ 2,336,407
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	\$ (9,776)	\$ -	\$ 10,999,157
EXPENDITURES - CUS					
Personnel	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 183,367
Materials & Supplies	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 124,239
Contracts	\$ 22,000,000	\$ -	\$ -	\$ -	\$ 2,396,065
Equipment	\$ 800,000	\$ -	\$ -	\$ -	\$ 1,999
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures - CUS	\$ 25,000,000	\$ -	\$ -	\$ -	\$ 2,705,670
EXPENDITURES - Stormwater					
Personnel			\$ -	\$ -	\$ 110,005
Materials & Supplies			\$ -	\$ -	\$ -
Contracts			\$ -	\$ -	\$ -
Equipment			\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -
Subtotal Expenditures - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 110,005
Total Expenditures	\$ 41,300,000	\$ 3,056,270	\$ (9,776)	\$ -	\$ 13,814,832
NET CURRENT ACTIVITY			\$ 9,776	\$ 2,371,079	\$ (5,921,854)
OTHER FINANCIAL ACTIVITY					
LOAN IN / (OUT)					
General Fund			\$ -	\$ -	\$ 2,000,000
Budget Stabilization Fund			\$ -	\$ -	\$ -
TRANSFER FROM GENERAL FUND					
			\$ -	\$ -	\$ 6,000,000
Total Other Financial Activity			\$ -	\$ -	\$ 8,000,000
Excess (deficiency) of revenues and other financing sources over expenditures and other uses			\$ 9,776	\$ 2,371,079	\$ 2,078,146

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 June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Landing Area	\$ 88,046	\$ 92,770	\$ 92,956	\$ 93,058	\$ 92,614	\$ 92,614
Bldg and Ground Area	221,181	216,409	216,409	216,648	216,264	216,264
Parking and Concession	178,888	180,250	182,023	184,816	182,061	182,061
Other	5,452	5,432	5,592	5,744	5,823	5,823
Total Operating Revenues	<u>493,568</u>	<u>494,861</u>	<u>496,980</u>	<u>500,266</u>	<u>496,761</u>	<u>496,761</u>
Operating Expenses						
Personnel	56,721	111,755	107,685	104,190	105,425	105,425
Supplies	7,795	9,318	10,023	7,915	8,128	8,128
Services	181,557	187,281	190,620	178,089	182,418	182,418
Non-Capital Outlay	669	2,486	2,512	1,775	1,819	1,819
Total Operating Expenses	<u>246,742</u>	<u>310,840</u>	<u>310,840</u>	<u>291,969</u>	<u>297,790</u>	<u>297,790</u>
Operating Income (Loss)	<u>246,825</u>	<u>184,021</u>	<u>186,140</u>	<u>208,297</u>	<u>198,971</u>	<u>198,971</u>
Non-Operating Revenues (Expenses)						
Interest Income	9,306	9,000	12,000	13,354	12,000	12,000
Other	7,678	0	500	681	719	719
Total Non-Operating Rev (Exp)	<u>16,984</u>	<u>9,000</u>	<u>12,500</u>	<u>14,035</u>	<u>12,719</u>	<u>12,719</u>
Income (Loss) Before Operating Transfers	<u>263,809</u>	<u>193,021</u>	<u>198,640</u>	<u>222,332</u>	<u>211,690</u>	<u>211,690</u>
Operating Transfers						
Interfund Transfer - Oper Reserve	192	1,559	1,559	879	1,559	1,559
Debt Service Principal	57,761	58,587	58,587	83,561	88,883	88,883
Debt Service Interest	65,571	67,358	67,358	74,643	65,622	65,622
Renewal and Replacement	35,543	20,000	20,000	9,486	9,486	9,486
Capital Improvement	47,058	45,517	51,136	0	46,140	46,140
Total Operating Transfers	<u>206,125</u>	<u>193,021</u>	<u>198,640</u>	<u>168,569</u>	<u>211,690</u>	<u>211,690</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>57,684</u>	\$ <u>0</u>	\$ <u>0</u>	<u>53,763</u>	\$ <u>0</u>	\$ <u>0</u>

About the Fund:

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

Convention and Entertainment Facilities Operating Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controllers Projection	
Operating Revenues						
Facility Rentals	\$ 1,490	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449
Parking	10,793	10,969	10,969	5,361	6,367	6,367
Contract Cleaning	0	0	0	0	0	0
Total Operating Revenues	<u>12,283</u>	<u>12,418</u>	<u>12,418</u>	<u>6,810</u>	<u>7,816</u>	<u>7,816</u>
Operating Expenses						
Personnel	107	186	186	197	197	197
Supplies	0	0	0	0	0	0
Services	132	132	132	71	82	82
Total Operating Expenses	<u>239</u>	<u>318</u>	<u>318</u>	<u>268</u>	<u>279</u>	<u>279</u>
Operating Income (Loss)	<u>12,044</u>	<u>12,100</u>	<u>12,100</u>	<u>6,542</u>	<u>7,537</u>	<u>7,537</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	80,551	83,500	83,500	84,414	84,406	84,406
Delinquent	2,331	1,500	1,500	2,809	2,413	2,413
Net Hotel Occupancy Tax	<u>82,882</u>	<u>85,000</u>	<u>85,000</u>	<u>87,223</u>	<u>86,819</u>	<u>86,819</u>
Interest Income	(1,173)	350	350	288	350	350
Capital Outlay	0	0	0	0	0	0
Other Interest	(230)	(226)	(226)	(226)	(226)	(226)
Other	292	292	292	292	292	292
Total Non-Operating Rev (Exp)	<u>81,771</u>	<u>85,416</u>	<u>85,416</u>	<u>87,577</u>	<u>87,235</u>	<u>87,235</u>
Income (Loss) Before Operating Transfers	<u>93,815</u>	<u>97,516</u>	<u>97,516</u>	<u>94,119</u>	<u>94,772</u>	<u>94,772</u>
Operating Transfers						
Transfers for Interest	14,605	14,614	14,614	13,543	13,543	13,543
Transfers for Principal	11,498	12,126	12,126	11,164	11,164	11,164
Transfer to Component Unit	69,564	68,796	68,796	71,001	71,001	71,001
Transfers to General Fund	1,490	1,449	1,449	1,449	1,449	1,449
Transfers to Debt Service	70	75	75	75	75	75
Total Operating Transfers	<u>97,227</u>	<u>97,060</u>	<u>97,060</u>	<u>97,232</u>	<u>97,232</u>	<u>97,232</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ (3,412)</u>	<u>\$ 456</u>	<u>\$ 456</u>	<u>\$ (3,113)</u>	<u>\$ (2,460)</u>	<u>\$ (2,460)</u>

About the Fund:

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

Combined Utility System Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Water Sales	\$ 547,054	\$ 572,233	\$ 572,233	\$ 554,051	\$ 562,038	\$ 562,038
Sewer Sales	475,392	489,489	489,489	478,554	484,354	484,354
Penalties	12,458	13,200	13,200	10,672	13,200	13,200
Other	9,578	9,948	9,948	10,951	11,005	11,005
Total Operating Revenues	<u>1,044,482</u>	<u>1,084,870</u>	<u>1,084,870</u>	<u>1,054,228</u>	<u>1,070,597</u>	<u>1,070,597</u>
Operating Expenses						
Personnel	177,272	190,961	188,911	184,039	183,822	183,822
Supplies	40,105	45,295	46,940	44,314	47,154	47,154
Electricity and Gas	41,361	47,693	47,693	42,208	44,986	44,986
Contracts & Other Payments	154,954	180,215	180,999	143,409	165,944	165,944
Non-Capital Equipment	1,460	2,702	2,707	1,473	1,810	1,810
Total Operating Expenses	<u>415,152</u>	<u>466,866</u>	<u>467,250</u>	<u>415,443</u>	<u>443,716</u>	<u>443,716</u>
Operating Income (Loss)	<u>629,330</u>	<u>618,004</u>	<u>617,620</u>	<u>638,785</u>	<u>626,881</u>	<u>626,881</u>
Non-Operating Revenues (Expenses)						
Interest on Investments	8,657	7,748	7,748	12,294	15,000	15,000
Sale of Property, Mains and Scrap	4,835	710	710	14,931	15,197	15,197
Other	23,355	10,685	10,685	14,067	16,265	16,265
Impact Fees	19,566	20,000	20,000	20,743	20,743	20,743
CWA & TRA Contracts (P & I)	(7,204)	(6,399)	(6,399)	(6,399)	(6,399)	(6,399)
Total Non-Operating Rev (Exp)	<u>49,209</u>	<u>32,744</u>	<u>32,744</u>	<u>55,636</u>	<u>60,806</u>	<u>60,806</u>
Income (Loss) Before Operating Transfers	<u>678,539</u>	<u>650,748</u>	<u>650,364</u>	<u>694,421</u>	<u>687,687</u>	<u>687,687</u>
Operating Transfers						
System Debt Service Transfer	452,300	504,646	504,646	470,983	484,865	484,865
CWA & TRA Contracts (P & I) Luce Bayou	12,749	690	690	1,353	1,353	1,353
Transfer to PIB - Water & Sewer	9,149	11,862	11,862	9,080	11,862	11,862
Transfer to Capital Project Fund	70,000	70,000	70,000	70,000	70,000	70,000
Pension Liability Interest	4,721	4,750	4,750	3,844	4,750	4,750
Equipment Acquisition	9,505	47,736	47,352	9,940	12,861	12,861
Transfer to Stormwater	52,246	55,784	55,784	49,078	54,584	54,584
Total Operating Transfers	<u>610,670</u>	<u>695,468</u>	<u>695,084</u>	<u>614,278</u>	<u>640,275</u>	<u>640,275</u>
Net Current Activity						
Operating Fund Only	<u>\$ 67,869</u>	<u>\$ (44,720)</u>	<u>\$ (44,720)</u>	<u>\$ 80,143</u>	<u>\$ 47,412</u>	<u>\$ 47,412</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 June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Drainage Charge Revenue ⁽¹⁾	\$ 103,181	\$ 106,557	\$ 106,557	\$ 110,067	\$ 104,461	\$ 104,461
Interfund Drainage Fee	7,119	7,102	7,102	7,126	7,126	7,126
Charges for Services	451	649	649	325	420	420
Licenses & Permits	2,280	2,003	2,003	1,661	1,667	1,667
Street Milling and Sales Earnings	902	760	760	517	760	760
Metro Intergovernmental Revenue	59,214	49,530	49,530	25,592	50,599	50,599
Operating Recoveries & Refunds	34	87	87	25	25	25
Miscellaneous/Other	87	173	173	886	896	896
Total Revenues	173,268	166,861	166,861	146,198	165,954	165,954
Expenditures						
Personnel	35,942	38,392	38,392	45,329	45,543	45,543
Supplies	12,121	13,051	13,051	10,253	10,680	10,680
Other Services	26,619	29,331	29,331	18,073	24,105	24,105
Capital Outlay	3,663	11,110	11,110	1,156	1,255	1,255
Total Expenditures	78,345	91,884	91,884	74,811	81,583	81,583
Net Current Activity	94,923	74,977	74,977	71,387	84,371	84,371
Other Financing Sources (Uses)						
Interest Income	647	500	500	1,021	1,029	1,029
Transfer In - General Fund ⁽²⁾	34,762	34,108	34,108	34,399	34,399	34,399
Transfer In - Special Revenue Fund	1,533	0	0	87	87	87
Pension Obligation Bond Proceeds	0	0	0	8,104	8,104	8,104
Debt Service Principal	0	0	0	(48)	(48)	(48)
Debt Service Interest	0	0	0	0	(60)	(60)
Transfer Out - Commercial Paper Agent Fees	(738)	(805)	(805)	(693)	(811)	(811)
Transfer Out - Capital Projects	(114,461)	(117,787)	(117,787)	(102,623)	(123,787)	(123,787)
Transfers Out - To Storm Water	(2,000)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Transfer Out - Other CH 380	(3,708)	(2,978)	(2,978)	(1,593)	(3,624)	(3,624)
Total Other Financing Sources (Uses)	(83,965)	(89,462)	(89,462)	(63,846)	(87,211)	(87,211)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	10,958	(14,485)	(14,485)	7,541	(2,840)	(2,840)
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
Fund Balance, End of Year	\$ 57,002	\$ 42,517	\$ 42,517	\$ 64,543	\$ 54,162	\$ 54,162

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	\$ 192,639
Less Street & Drainage Debt Service (General Fund)	(158,531)	(158,240)	(158,240)
Captured Revenues ⁽²⁾	\$ 34,108	\$ 34,399	\$ 34,399
(to be transferred to Dedicated Drainage & Street Renewal Fund)			

Note:

Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of June 30) is \$3.813 billion. The portion of the debt associated with drainage and street improvements is estimated at \$1.025 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 June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Other Interfund Services	\$ 0	\$ 88	\$ 88	\$ 0	\$ 0	\$ 0
Miscellaneous	47	30	30	125	134	134
Total Revenues	<u>47</u>	<u>118</u>	<u>118</u>	<u>125</u>	<u>134</u>	<u>134</u>
Expenditures						
Personnel	22,115	23,660	27,721	28,277	28,405	28,405
Supplies	1,451	2,044	1,403	970	1,122	1,122
Other Services	14,764	15,920	19,792	16,478	19,602	19,602
Capital Outlay	3,073	5,705	2,487	1,076	1,498	1,498
Total Expenditures	<u>41,403</u>	<u>47,329</u>	<u>51,403</u>	<u>46,801</u>	<u>50,627</u>	<u>50,627</u>
Net Current Activity	(41,356)	(47,211)	(51,285)	(46,676)	(50,493)	(50,493)
Other Financing Sources (Uses)						
Interest Income	107	60	60	131	133	133
Transfers In - General Fund	10,000	0	0	0	0	0
Transfers In - CUS	52,246	55,784	55,784	49,078	54,584	54,584
Transfers In - DD&SRF	2,000	2,500	2,500	2,500	2,500	2,500
Pension Bond Obligation Proceeds	0	0	0	5,061	5,061	5,061
Transfer Out - Pension Liability Interest	(691)	(691)	(691)	0	0	0
Transfer Out -Capital Project	0	0	(900)	(900)	(900)	(900)
Transfer Out -Special Revenue	(1,533)	0	(87)	(87)	(87)	(87)
Debit Service Principal	0	0	0	(757)	(757)	(757)
Transfer Out -Discretionary Debt	(14,606)	(16,190)	(15,190)	(15,108)	(15,108)	(15,108)
Total Other Financing Sources (Uses)	<u>47,523</u>	<u>41,463</u>	<u>41,476</u>	<u>39,918</u>	<u>45,426</u>	<u>45,426</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	6,167	(5,748)	(9,809)	(6,758)	(5,067)	(5,067)
Fund Balance, Beginning of Year	<u>5,820</u>	<u>11,987</u>	<u>11,987</u>	<u>11,987</u>	<u>11,987</u>	<u>11,987</u>
Fund Balance, End of Year	<u>\$ 11,987</u>	<u>\$ 6,239</u>	<u>\$ 2,178</u>	<u>\$ 5,229</u>	<u>\$ 6,920</u>	<u>\$ 6,920</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 June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
City Medical Plans	\$ 333,296	\$ 361,276	\$ 361,276	\$ 359,319	\$ 359,319	\$ 359,319
City Dental Plans	11,195	11,481	11,481	11,333	11,333	11,333
City Life Insurance Plans	6,390	6,916	6,916	6,688	6,688	6,688
Vision	2,934	3,053	3,053	3,074	3,074	3,074
Health Flexible Spending Account	4,425	4,500	4,500	4,805	4,805	4,805
Dependent Care Reimbursement	403	475	475	434	434	434
Operating Revenues	<u>358,643</u>	<u>387,701</u>	<u>387,701</u>	<u>385,653</u>	<u>385,653</u>	<u>385,653</u>
Operating Expenses						
Medicare Advantage	26,310	28,457	28,457	28,562	28,562	28,562
City Medical Plan Claims - Cigna	307,892	324,867	324,867	309,235	313,235	313,235
City Dental Plan Claims	11,195	11,481	11,481	11,333	11,333	11,333
Vision	2,934	3,053	3,053	3,074	3,074	3,074
City Life Insurance Plans	6,389	6,916	6,916	6,688	6,688	6,688
Administrative Costs	6,806	7,836	7,836	6,243	6,243	6,243
Health Flexible Spending Account	4,580	4,680	4,680	4,966	4,966	4,966
Dependent Care	403	475	475	434	434	434
Operating Expenses	<u>366,509</u>	<u>387,765</u>	<u>387,765</u>	<u>370,535</u>	<u>374,535</u>	<u>374,535</u>
Operating Income (Loss)	(7,866)	(64)	(64)	15,118	11,118	11,118
Non-Operating Revenues (Expenses)						
Interest Income	525	450	450	852	852	852
Prior Year Expense Recovery	68	0	0	224	224	224
Miscellaneous Revenue	734	0	0	659	659	659
Performance Guarantees	0	0	0	0	0	0
Medicare Part D - Distribution	0	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>1,327</u>	<u>450</u>	<u>450</u>	<u>1,735</u>	<u>1,735</u>	<u>1,735</u>
Net Income (Loss)	(6,539)	386	386	16,853	12,853	12,853
Net Assets, Beginning of Year	<u>23,968</u>	<u>17,429</u>	<u>17,429</u>	<u>17,429</u>	<u>17,429</u>	<u>17,429</u>
Net Assets, End of Year	<u>\$ 17,429</u>	<u>\$ 17,815</u>	<u>\$ 17,815</u>	<u>\$ 34,282</u>	<u>\$ 30,282</u>	<u>\$ 30,282</u>

About the Fund:

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

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

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

Long-Term Disability Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 1,321	\$ 1,297	\$ 1,297	\$ 1,313	\$ 1,313	\$ 1,313
Operating Revenues	<u>1,321</u>	<u>1,297</u>	<u>1,297</u>	<u>1,313</u>	<u>1,313</u>	<u>1,313</u>
Operating Expenses						
Management Consulting Services	23	24	24	0	24	24
Claims Payment Services	152	160	160	137	150	150
Employee Medical Claims	887	1,480	1,480	1,480	1,480	1,480
Operating Expenses	<u>1,062</u>	<u>1,664</u>	<u>1,664</u>	<u>1,617</u>	<u>1,654</u>	<u>1,654</u>
Operating Income (Loss)	259	(367)	(367)	(304)	(341)	(341)
Non-Operating Revenues (Expenses)						
Interest Income	98	83	83	136	136	136
Non-Operating Revenues (Expenses)	<u>98</u>	<u>83</u>	<u>83</u>	<u>136</u>	<u>136</u>	<u>136</u>
Net Income (Loss)	357	(284)	(284)	(168)	(205)	(205)
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>\$ 1,427</u>	<u>\$ 1,390</u>	<u>\$ 1,390</u>

About the Fund:

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

Property and Casualty Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Interfund Legal Services	\$ 24,330	\$ 35,486	\$ 49,136	\$ 36,423	\$ 37,909	\$ 37,909
Operating Revenues	<u>24,330</u>	<u>35,486</u>	<u>49,136</u>	<u>36,423</u>	<u>37,909</u>	<u>37,909</u>
Operating Expenses						
Personnel	8,084	8,566	8,566	7,572	7,598	7,598
Supplies	155	180	160	129	136	136
Services:						
Insurance Fees/Adm.	10,367	11,347	25,235	24,267	24,297	24,297
Claims and Judgments	3,429	11,850	10,450	2,736	2,827	2,827
Other Services	2,289	3,543	4,702	2,800	3,049	3,049
Capital Outlay	0	0	23	2	2	2
Operating Expenses	<u>24,324</u>	<u>35,486</u>	<u>49,136</u>	<u>37,506</u>	<u>37,909</u>	<u>37,909</u>
Operating Income (Loss)	6	0	0	(1,083)	0	0
Interest Income	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Pension Bond Proceeds	0	0	0	0	0	0
Net Income (Loss)	6	0	0	(1,083)	0	0
Net Assets, Beginning of Year	<u>75</u>	<u>81</u>	<u>81</u>	<u>81</u>	<u>81</u>	<u>81</u>
Net Assets, End of Year	<u>\$ 81</u>	<u>\$ 81</u>	<u>\$ 81</u>	<u>\$ (1,002)</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 June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 21,825	\$ 22,690	\$ 23,838	\$ 24,214	\$ 23,101	23,101
Operating Revenues	<u>21,825</u>	<u>22,690</u>	<u>23,838</u>	<u>24,214</u>	<u>23,101</u>	<u>23,101</u>
Operating Expenses						
Personnel	3,291	3,578	3,578	3,485	3,485	3,485
Supplies	49	65	58	41	42	42
Current Year Claims	18,061	18,081	19,225	18,877	18,762	18,762
Services	405	979	980	758	829	829
Capital Outlay	0	0	0	0	0	0
Non-Capital Outlay	25	4	14	12	14	14
Operating Expenses	<u>21,831</u>	<u>22,707</u>	<u>23,855</u>	<u>23,173</u>	<u>23,132</u>	<u>23,132</u>
Operating Income (Loss)	(6)	(17)	(17)	1,041	(31)	(31)
Non-Operating Revenues (Expenses)						
Interest Income	3	17	17	28	28	28
Prior Year Recoveries	0	0	0	0	0	0
Other	3	0	0	2	3	3
Non-Operating Revenues (Expenses)	<u>6</u>	<u>17</u>	<u>17</u>	<u>30</u>	<u>31</u>	<u>31</u>
Net Income (Loss)	0	0	0	1,071	0	0
Net Assets, Beginning of Year	0	0	0	0	0	0
Net Assets, End of Year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,071</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 June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 7,119	\$ 4,811	\$ 4,811	\$ 9,052	\$ 9,047	\$ 9,047
Interest Income	64	38	38	102	102	102
Other	0	0	0	0	0	0
Total Revenues	<u>7,183</u>	<u>4,849</u>	<u>4,849</u>	<u>9,154</u>	<u>9,149</u>	<u>9,149</u>
Expenditures						
Personnel	3,314	3,900	3,900	3,811	4,673	4,673
Supplies	1,761	2,038	1,629	932	970	970
Other Services	1,091	1,620	2,102	1,064	1,279	1,279
Capital Purchases	89	0	308	185	212	212
Non-Capital Purchases	550	2,442	2,061	1,151	1,151	1,151
Total Expenditures	<u>6,805</u>	<u>10,000</u>	<u>10,000</u>	<u>7,143</u>	<u>8,285</u>	<u>8,285</u>
Net Current Activity	378	(5,151)	(5,151)	2,011	864	864
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>\$ 7,695</u>	<u>\$ 6,548</u>	<u>\$ 6,548</u>

Auto Dealers Special Revenue Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	\$ 2,775	\$ 2,742	\$ 2,742	2,706	\$ 2,706	\$ 2,706
Vehicle Storage Notification	394	335	335	436	436	436
Vehicle Auction Fees	334	271	271	366	366	366
Interest Income	28	31	31	42	42	42
Other	3,905	3,631	3,631	4,014	4,014	4,014
Total Revenues	<u>7,436</u>	<u>7,010</u>	<u>7,010</u>	<u>7,564</u>	<u>7,564</u>	<u>7,564</u>
Expenditures						
Personnel	3,875	3,979	3,979	3,862	3,874	3,874
Supplies	320	372	412	384	384	384
Other Services	1,544	1,798	2,218	1,872	1,873	1,873
Capital Purchases	2	500	40	38	38	38
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>5,741</u>	<u>6,649</u>	<u>6,649</u>	<u>6,156</u>	<u>6,169</u>	<u>6,169</u>
Other Financing Sources (Uses)						
Transfers Out	(1,600)	(1,640)	(1,640)	(1,586)	(1,586)	(1,586)
Total Other Financing Sources (Uses)	<u>(1,600)</u>	<u>(1,640)</u>	<u>(1,640)</u>	<u>(1,586)</u>	<u>(1,586)</u>	<u>(1,586)</u>
Net Current Activity	95	(1,279)	(1,279)	(178)	(191)	(191)
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>\$ 1,022</u>	<u>\$ 1,022</u>	<u>\$ 2,123</u>	<u>\$ 2,110</u>	<u>\$ 2,110</u>

BARC Special Revenue Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Licenses & Fees	\$ 1,881	\$ 1,790	\$ 1,790	\$ 1,733	\$ 1,733	\$ 1,733
Interest	20	42	42	18	18	18
Animal Adoption	225	180	180	180	180	180
Contributions	167	120	120	334	334	334
Recoveries and Refund	0	0	0	1	1	1
Other Revenue	2	0	0	0	0	0
Total Revenues	<u>2,295</u>	<u>2,132</u>	<u>2,132</u>	<u>2,266</u>	<u>2,266</u>	<u>2,266</u>
Expenditures						
Personnel	7,935	8,671	8,671	7,365	7,365	7,365
Supplies	1,388	1,610	1,610	1,260	1,285	1,285
Other Services	2,143	2,888	2,853	2,181	2,300	2,300
Capital Outlay	13	0	35	0	0	0
Non-Capital Outlay	7	0	0	21	21	21
Total Expenditures	<u>11,486</u>	<u>13,169</u>	<u>13,169</u>	<u>10,827</u>	<u>10,971</u>	<u>10,971</u>
Net Current Activity	<u>(9,191)</u>	<u>(11,037)</u>	<u>(11,037)</u>	<u>(8,561)</u>	<u>(8,705)</u>	<u>(8,705)</u>
Other Financing Sources (Uses)						
Operating Transfers - In	9,187	8,024	8,024	4,409	8,024	8,024
Total Other Financing Sources (Uses)	<u>9,187</u>	<u>8,024</u>	<u>8,024</u>	<u>4,409</u>	<u>8,024</u>	<u>8,024</u>
Net Current Activity	(4)	(3,013)	(3,013)	(4,152)	(681)	(681)
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>\$ (621)</u>	<u>\$ 2,850</u>	<u>\$ 2,850</u>

Bayou Greenway 2020 Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Charges for Services	\$ 1,021	1,443	1,443	1,222	1,336	1,336
Other Revenue	0	0	0	0	0	
Interest	9	6	6	14	10	10
Total Revenues	<u>1,030</u>	<u>1,449</u>	<u>1,449</u>	<u>1,236</u>	<u>1,345</u>	<u>1,345</u>
Expenditures						
Personnel	829	998	888	900	900	900
Supplies	13	47	32	11	11	11
Other Services	45	155	83	48	48	48
Capital Outlay	0	275	472	0	0	0
Non-Capital Outlay	0	0	0	472	472	472
Total Expenditures	<u>887</u>	<u>1,476</u>	<u>1,476</u>	<u>1,432</u>	<u>1,432</u>	<u>1,432</u>
Net Current Activity	<u>143</u>	<u>(27)</u>	<u>(27)</u>	<u>(196)</u>	<u>(86)</u>	<u>(86)</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>\$ 711</u>	<u>\$ 820</u>	<u>\$ 820</u>

Building Inspection Special Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Permits and Licenses	\$ 59,777	\$ 58,593	\$ 58,593	\$ 61,734	\$ 61,735	\$ 61,735
Charges for Services	14,613	14,422	14,422	15,788	15,787	15,787
Other	2,433	2,363	2,363	2,347	2,355	2,355
Interest Income	420	383	383	569	569	569
Total Revenues	<u>77,243</u>	<u>75,761</u>	<u>75,761</u>	<u>80,438</u>	<u>80,446</u>	<u>80,446</u>
Expenditures						
Personnel	55,417	60,340	62,207	68,937	69,164	69,164
Supplies	738	995	995	650	787	787
Other Services	14,105	22,074	22,074	14,201	15,721	15,721
Capital Outlay	2,378	6,739	6,749	13	13	13
Non-Capital Outlay	426	1,237	1,228	82	82	82
Total Expenditures	<u>73,064</u>	<u>91,385</u>	<u>93,253</u>	<u>83,883</u>	<u>85,767</u>	<u>85,767</u>
Net Current Activity	<u>4,179</u>	<u>(15,624)</u>	<u>(17,492)</u>	<u>(3,445)</u>	<u>(5,321)</u>	<u>(5,321)</u>
Other Financing Sources (Uses)						
Debt Service Principal	0	0	0	(67)	(67)	(67)
Operating Transfers Out	(2,616)	(3,583)	(3,583)	(3,007)	(8,893)	(8,893)
Pension Obligation Bond Proceeds	0	0	0	11,927	11,927	11,927
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>8,853</u>	<u>2,967</u>	<u>2,967</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	1,563	(19,207)	(21,075)	5,408	(2,354)	(2,354)
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>\$ 14,686</u>	<u>\$ 41,169</u>	<u>\$ 33,407</u>	<u>\$ 33,407</u>

Cable Television Special Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 4,551	\$ 3,752	\$ 3,752	\$ 3,804	\$ 4,985	\$ 4,985
Total Revenues	<u>4,551</u>	<u>3,752</u>	<u>3,752</u>	<u>3,804</u>	<u>4,985</u>	<u>4,985</u>
Expenditures						
Maintenance and Operations	4,089	3,961	3,958	3,423	3,522	3,522
Equipment	148	250	253	11	11	11
Debt Services	0	0	0	0	0	0
Total Expenditures	<u>4,237</u>	<u>4,211</u>	<u>4,211</u>	<u>3,434</u>	<u>3,533</u>	<u>3,533</u>
Net Current Activity	314	(459)	(459)	370	1,452	1,452
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>\$ 1,931</u>	<u>\$ 3,013</u>	<u>\$ 3,013</u>

Child Safety Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	Adopted Budget	Current Budget	FY2018		
				YTD	Controller's Projection	Finance Projection
Interest on Investments	\$ 14	\$ 20	\$ 20	\$ 19	\$ 19	\$ 19
Municipal Courts Collections	2,624	2,585	2,585	2,622	2,622	2,622
Harris County Collections	795	824	824	767	767	767
Total Revenues	<u>3,433</u>	<u>3,429</u>	<u>3,429</u>	<u>3,408</u>	<u>3,408</u>	<u>3,408</u>
Expenditures						
School Crossing Guard Program	3,538	3,426	3,347	2,476	3,347	3,347
Miscellaneous Parts and Supplies	1	3	3	0	3	3
Total Expenditures	<u>3,539</u>	<u>3,429</u>	<u>3,350</u>	<u>2,476</u>	<u>3,350</u>	<u>3,350</u>
Net Current Activity	(106)	0	79	932	58	58
Fund Balance, Beginning of Year	<u>109</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
Fund Balance, End of Year	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 82</u>	<u>\$ 935</u>	<u>\$ 61</u>	<u>\$ 61</u>

Contractor Responsibility Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	Adopted Budget	Current Budget	FY2018		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,339	\$ 1,181	\$ 1,181	\$ 788	\$ 788	\$ 788
Total Revenues	<u>1,339</u>	<u>1,181</u>	<u>1,181</u>	<u>788</u>	<u>788</u>	<u>788</u>
Expenditures						
Personnel	142	148	148	118	119	119
Supplies	0	1	1	1	1	1
Other Services	170	198	328	324	328	328
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Debt Services and Other Uses	400	400	400	400	400	400
Total Expenditures	<u>712</u>	<u>747</u>	<u>877</u>	<u>843</u>	<u>848</u>	<u>848</u>
Net Current Activity	627	434	304	(55)	(60)	(60)
Fund Balance, Beginning of Year	<u>2,565</u>	<u>3,192</u>	<u>3,192</u>	<u>3,192</u>	<u>3,192</u>	<u>3,192</u>
Fund Balance, End of Year	<u>\$ 3,192</u>	<u>\$ 3,626</u>	<u>\$ 3,496</u>	<u>\$ 3,137</u>	<u>\$ 3,132</u>	<u>\$ 3,132</u>

Essential Public Health Services Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 22,501	\$ 25,447	\$ 25,447	\$ 24,271	\$ 24,406	\$ 24,406
Total Revenues	<u>22,501</u>	<u>25,447</u>	<u>25,447</u>	<u>24,271</u>	<u>24,406</u>	<u>24,406</u>
Expenditures						
Personnel	12,896	18,441	18,441	14,537	14,537	14,537
Supplies	694	1,381	1,251	632	638	638
Other Services	7,229	8,972	9,115	6,063	6,225	6,225
Non-Capital Purchases	263	310	310	134	137	137
Capital Purchases	28	45	32	26	26	26
Total Expenditures	<u>21,110</u>	<u>29,149</u>	<u>29,149</u>	<u>21,392</u>	<u>21,563</u>	<u>21,563</u>
Net Current Activity	1,391	(3,702)	(3,702)	2,879	2,843	2,843
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>15,790</u>	\$ <u>15,754</u>	\$ <u>15,754</u>

Forensic Transition Special Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Police Services	\$ 6,180	\$ 7,239	\$ 7,239	\$ 2,654	\$ 2,798	\$ 2,798
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
Transfer from General Fund	0	0	0	34	34	34
Total Revenues	<u>6,180</u>	<u>7,239</u>	<u>7,239</u>	<u>2,688</u>	<u>2,832</u>	<u>2,832</u>
Expenditures						
Personnel	6,123	7,213	4,537	2,772	2,774	2,774
Supplies	0	2	2	0	0	0
Other Services	59	24	59	58	58	58
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>4,598</u>	<u>2,830</u>	<u>2,832</u>	<u>2,832</u>
Net Current Activity	(2)	0	2,641	(142)	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>2,665</u>	\$ <u>(118)</u>	\$ <u>24</u>	\$ <u>24</u>

Health Special Revenue Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	Adopted Budget	Current Budget	FY2018		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,314	\$ 3,681	\$ 3,681	\$ 2,936	\$ 2,936	\$ 2,936
Total Revenues	<u>3,314</u>	<u>3,681</u>	<u>3,681</u>	<u>2,936</u>	<u>2,936</u>	<u>2,936</u>
Expenditures						
Personnel	1,601	2,179	2,199	1,831	1,832	1,832
Supplies	311	554	554	145	181	181
Other Services	1,498	2,928	2,592	1,255	1,467	1,467
Non-Capital Purchases	10	120	168	4	109	109
Capital Purchases	0	24	292	0	0	0
Total Expenditures	<u>3,420</u>	<u>5,805</u>	<u>5,805</u>	<u>3,235</u>	<u>3,589</u>	<u>3,589</u>
Operating Transfers						
Operating Transfers In (Out)	400	400	400	400	400	400
Total Operating Transfers	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
Net Current Activity	294	(1,724)	(1,724)	101	(253)	(253)
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>\$ 6,201</u>	<u>\$ 5,847</u>	<u>\$ 5,847</u>

Historic Preservation Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	Adopted Budget	Current Budget	FY2018		
				YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 18	\$ 13	\$ 13	\$ 24	\$ 24	\$ 24
Charges for Services	238	250	250	224	250	250
Other Interfund Services	3	0	0	36	36	36
Total Revenues	<u>259</u>	<u>263</u>	<u>263</u>	<u>284</u>	<u>310</u>	<u>310</u>
Expenditures						
Supplies & Other Services	<u>357</u>	<u>437</u>	<u>437</u>	<u>205</u>	<u>208</u>	<u>208</u>
Total Expenditures	<u>357</u>	<u>437</u>	<u>437</u>	<u>205</u>	<u>208</u>	<u>208</u>
Net Current Activity	(98)	(174)	(174)	79	102	102
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>\$ 1,820</u>	<u>\$ 1,843</u>	<u>\$ 1,843</u>

Houston Emergency Center Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	Adopted Budget	Current Budget	FY2018		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 25,884	\$ 25,635	\$ 25,635	\$ 22,500	\$ 25,632	\$ 25,632
Total Revenues	<u>25,884</u>	<u>25,635</u>	<u>25,635</u>	<u>22,500</u>	<u>25,632</u>	<u>25,632</u>
Expenditures						
Maintenance and Operations	25,205	27,635	27,773	25,166	25,632	25,632
Total Expenditures	<u>25,205</u>	<u>27,635</u>	<u>27,773</u>	<u>25,166</u>	<u>25,632</u>	<u>25,632</u>
Net Current Activity	679	(2,000)	(2,138)	(2,666)	0	0
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>2,674</u>	\$ <u>2,146</u>	\$ <u>4,812</u>	\$ <u>4,812</u>

Houston Transtar Center Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	Adopted Budget	Current Budget	FY2018		
				YTD	Controller's Projection	Finance Projection
Revenues						
Other Grant Awards	\$ 1,737	\$ 1,741	\$ 1,741	\$ 1,760	\$ 1,777	\$ 1,777
Other Service Charges	683	694	694	694	694	694
Misc. Revenue	0	0	0	0	0	0
Interest Income	16	15	15	19	19	19
Total Revenues	<u>2,436</u>	<u>2,450</u>	<u>2,450</u>	<u>2,473</u>	<u>2,490</u>	<u>2,490</u>
Expenditures						
Maintenance and Operations	2,733	2,860	2,860	2,069	2,283	2,283
Total Expenditures	<u>2,733</u>	<u>2,860</u>	<u>2,860</u>	<u>2,069</u>	<u>2,283</u>	<u>2,283</u>
Net Current Activity	(297)	(410)	(410)	404	207	207
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>1,681</u>	\$ <u>1,484</u>	\$ <u>1,484</u>

Juvenile Case Manager Fee Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,164	\$ 1,165	\$ 1,165	\$ 1,069	\$ 1,089	\$ 1,089
Total Revenues	<u>1,164</u>	<u>1,165</u>	<u>1,165</u>	<u>1,069</u>	<u>1,089</u>	<u>1,089</u>
Expenditures						
Personnel	1,555	1,741	1,741	1,221	1,221	1,221
Supplies	4	12	12	6	6	6
Other Services and Charges	90	113	113	72	72	72
Non Capital Purchases	13	10	10	0	0	0
Total Expenditures	<u>1,662</u>	<u>1,876</u>	<u>1,876</u>	<u>1,299</u>	<u>1,299</u>	<u>1,299</u>
Net Current Activity	(498)	(711)	(711)	(230)	(210)	(210)
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>\$ 647</u>	<u>\$ 667</u>	<u>\$ 667</u>

Laboratory Operations and Maintenance Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 468	\$ 531	\$ 531	\$ 487	\$ 487	\$ 487
Total Revenues	<u>468</u>	<u>531</u>	<u>531</u>	<u>487</u>	<u>487</u>	<u>487</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	115	72	72	45	45	45
Other Services	451	557	538	324	324	324
Non-Capital Purchases	2	0	20	18	18	18
Capital Purchases	22	0	0	0	0	0
Total Expenditures	<u>589</u>	<u>630</u>	<u>630</u>	<u>387</u>	<u>387</u>	<u>387</u>
Net Current Activity	(121)	(99)	(99)	100	100	100
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>\$ 297</u>	<u>\$ 297</u>	<u>\$ 297</u>

Maintenance Renewal and Replacement Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 25	\$ 0	\$ 0	\$ 63	\$ 63	\$ 63
Other Revenue	12	0	0	8	8	8
Total Revenues	<u>36</u>	<u>0</u>	<u>0</u>	<u>70</u>	<u>70</u>	<u>70</u>
Expenses						
Personnel	5,909	6,894	6,769	6,245	6,245	6,245
Supplies	1,210	2,288	1,857	1,376	1,383	1,383
Other Services	8,853	11,735	13,570	7,504	12,621	12,621
Capital Purchases	0	0	218	214	214	214
Non-Capital Purchases	46	5	5	(0)	0	0
Total Expenses	<u>16,018</u>	<u>20,922</u>	<u>22,419</u>	<u>15,339</u>	<u>20,464</u>	<u>20,464</u>
Operating Transfers						
Operating Transfers In	17,886	20,922	20,922	20,922	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>20,922</u>	<u>20,922</u>	<u>20,922</u>
Net Current Activity	1,905	0	(1,497)	5,652	528	528
Fund Balance, Beginning of Year	<u>1,529</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>1,937</u>	\$ <u>9,086</u>	\$ <u>3,962</u>	\$ <u>3,962</u>

Municipal Court Building Security Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 592	\$ 641	\$ 641	\$ 544	\$ 622	\$ 622
Total Revenues	<u>592</u>	<u>641</u>	<u>641</u>	<u>544</u>	<u>622</u>	<u>622</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	612	705	705	692	692	692
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>612</u>	<u>705</u>	<u>705</u>	<u>692</u>	<u>692</u>	<u>692</u>
Net Current Activity	(20)	(64)	(64)	(148)	(70)	(70)
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>(59)</u>	\$ <u>19</u>	\$ <u>19</u>

Municipal Court Technology Fee Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Municipal Court Fines	\$ 788	\$ 790	\$ 790	\$ 724	\$ 736	\$ 736
Interest Income	11	8	8	22	22	22
Misc.	250	300	300	342	342	342
Total Revenues	<u>1,049</u>	<u>1,098</u>	<u>1,098</u>	<u>1,088</u>	<u>1,100</u>	<u>1,100</u>
Expenditures						
Personnel	168	190	190	189	189	189
Supplies	3	10	10	0	2	2
Other Services	168	450	454	371	400	400
Capital Purchases	8	115	111	12	12	12
Total Expenditures	<u>347</u>	<u>765</u>	<u>765</u>	<u>572</u>	<u>603</u>	<u>603</u>
Net Current Activity	702	333	333	516	497	497
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>\$ 1,988</u>	<u>\$ 1,969</u>	<u>\$ 1,969</u>

Parking Management Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Parking Violations	\$ 9,702	\$ 10,367	\$ 10,367	\$ 8,016	\$ 8,784	\$ 8,784
Parking Fees	11,044	9,786	9,786	10,923	11,036	11,036
Permit Fees	330	341	341	325	325	325
Other Revenue	20	21	21	467	467	467
Interest Income	57	34	34	66	66	66
Total Revenues	<u>21,153</u>	<u>20,550</u>	<u>20,550</u>	<u>19,797</u>	<u>20,679</u>	<u>20,679</u>
Expenses						
Personnel	4,766	5,293	5,267	4,834	4,834	4,834
Supplies	305	619	609	336	430	430
Other Services	4,618	6,817	6,410	4,680	5,528	5,528
Capital Outlay	40	228	545	101	254	254
Non-Capital Outlay	0	68	93	24	26	26
Total Expenses	<u>9,729</u>	<u>13,026</u>	<u>12,925</u>	<u>9,975</u>	<u>11,072</u>	<u>11,072</u>
Net Current Activity	<u>11,424</u>	<u>7,524</u>	<u>7,625</u>	<u>9,821</u>	<u>9,608</u>	<u>9,608</u>
Other Financing Sources (Uses)						
Transfers (to) from Special	0	0	0	0	0	0
Operating Transfers - In (Out)	(10,123)	(7,000)	(7,000)	(803)	(7,000)	(7,000)
Transfers for Interest	(1,169)	(1,169)	(1,169)	(7,000)	(803)	(803)
Total Other Financing Sources (Uses)	<u>(11,292)</u>	<u>(8,169)</u>	<u>(8,169)</u>	<u>(7,803)</u>	<u>(7,803)</u>	<u>(7,803)</u>
Net Current Activity	132	(645)	(544)	2,019	1,805	1,805
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>\$ 1,936</u>	<u>\$ 4,499</u>	<u>\$ 4,285</u>	<u>\$ 4,285</u>

Parks Golf Special Revenue Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Concessions	\$ 1,601	\$ 1,694	\$ 1,694	\$ 1,703	\$ 1,703	\$ 1,703
Rental of Property	900	929	929	881	881	881
Interest Income	11	10	10	18	18	18
Golf	3,070	3,199	3,199	2,951	2,951	2,951
Other	44	30	30	41	41	41
Total Revenues	<u>5,626</u>	<u>5,862</u>	<u>5,862</u>	<u>5,594</u>	<u>5,594</u>	<u>5,594</u>
Expenses						
Personnel	4,157	4,434	4,434	3,821	3,821	3,821
Supplies	706	722	680	610	632	632
Other Services	815	840	883	789	836	836
Non-Capital Outlay	5	0	0	0	0	0
Total Expenses	<u>5,683</u>	<u>5,996</u>	<u>5,996</u>	<u>5,220</u>	<u>5,289</u>	<u>5,289</u>
Net Current Activity	(57)	(134)	(134)	375	305	305
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>\$ 914</u>	<u>\$ 1,423</u>	<u>\$ 1,354</u>	<u>\$ 1,354</u>

Parks Special Revenue Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Concessions	\$ 392	\$ 424	\$ 424	\$ 497	\$ 497	\$ 497
Facility Admissions/User Fees	142	136	136	111	111	111
Program Fees	533	519	519	445	445	445
Rental of Property	653	632	632	547	547	547
Licenses and Permits	187	174	174	172	172	172
Interest Income	80	62	62	111	111	111
Tennis	174	187	187	183	183	183
Sale of Capital Assets-Land/Streets	0	0	0	985	985	985
Other	335	180	180	107	107	107
Total Revenues	<u>2,495</u>	<u>2,314</u>	<u>2,314</u>	<u>3,158</u>	<u>3,158</u>	<u>3,158</u>
Expenses						
Personnel	571	843	843	677	677	677
Supplies	556	696	704	496	499	499
Other Services	957	1,259	1,252	812	821	821
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>2,083</u>	<u>2,798</u>	<u>2,798</u>	<u>1,985</u>	<u>1,997</u>	<u>1,997</u>
Operating Transfers						
Operating Transfers (Out)	0	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Total Operating Transfers	<u>0</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>
Net Current Activity	412	(2,484)	(2,484)	(827)	(839)	(839)
Fund Balance, Beginning of Year	<u>7,071</u>	<u>7,483</u>	<u>7,483</u>	<u>7,483</u>	<u>7,483</u>	<u>7,483</u>
Fund Balance, End of Year	<u>\$ 7,483</u>	<u>\$ 4,998</u>	<u>\$ 4,998</u>	<u>\$ 6,656</u>	<u>\$ 6,643</u>	<u>\$ 6,643</u>

Planning & Development Special Revenue Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Tower Application Fees	\$ 6	\$ 4	\$ 4	\$ 8	\$ 8	\$ 8
Admin. Fees - License & Permits	341	320	320	363	363	363
Hazardous Materials Permit	0	1	1	0	0	0
Hotel & Motel Ordinance	11	8	8	9	9	9
Platting Fees	6,205	6,241	6,241	6,922	6,922	6,922
Interest Income	12	5	5	40	40	40
Other Service Charges	58	34	34	66	66	66
Total Revenues	<u>6,633</u>	<u>6,613</u>	<u>6,613</u>	<u>7,408</u>	<u>7,408</u>	<u>7,408</u>
Expenditures						
Personnel	3,665	4,425	4,425	3,861	3,861	3,861
Supplies	29	120	120	33	38	38
Other Services	1,359	2,075	2,075	1,187	1,783	1,783
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	50	50	0	0	0
Total Expenditures	<u>5,053</u>	<u>6,670</u>	<u>6,670</u>	<u>5,081</u>	<u>5,682</u>	<u>5,682</u>
Net Current Activity	1,580	(57)	(57)	2,327	1,726	1,726
Fund Balance, Beginning of Year	<u>416</u>	<u>1,996</u>	<u>1,996</u>	<u>1,996</u>	<u>1,996</u>	<u>1,996</u>
Fund Balance, End of Year	<u>\$ 1,996</u>	<u>\$ 1,939</u>	<u>\$ 1,939</u>	<u>\$ 4,323</u>	<u>\$ 3,722</u>	<u>\$ 3,722</u>

Police Special Services Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Fees	\$ 2,418	\$ 4,046	\$ 4,046	\$ 5,010	\$ 4,243	\$ 4,243
Interest Income	50	60	60	81	81	81
Other	2,401	2,095	2,095	2,498	2,626	2,626
Interfund Transfers	4,834	980	980	980	980	980
Total Revenues	<u>9,703</u>	<u>7,181</u>	<u>7,181</u>	<u>8,569</u>	<u>7,930</u>	<u>7,930</u>
Expenditures						
Personnel	8,048	6,771	7,375	7,902	5,938	5,938
Supplies	382	660	1,668	1,345	1,016	1,016
Other Services	850	1,742	2,230	1,740	1,776	1,776
Capital Purchases	307	75	695	94	94	94
Non-Capital Purchases	0	3	198	102	102	102
Interfund Transfers	211	222	222	0	0	0
Total Expenditures	<u>9,798</u>	<u>9,473</u>	<u>12,388</u>	<u>11,183</u>	<u>8,926</u>	<u>8,926</u>
Net Current Activity	(95)	(2,292)	(5,207)	(2,614)	(996)	(996)
Fund Balance, Beginning of Year	<u>7,077</u>	<u>6,982</u>	<u>6,982</u>	<u>6,982</u>	<u>6,982</u>	<u>6,982</u>
Fund Balance, End of Year	<u>\$ 6,982</u>	<u>\$ 4,690</u>	<u>\$ 1,775</u>	<u>\$ 4,368</u>	<u>\$ 5,986</u>	<u>\$ 5,986</u>

Recycling Revenue Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 476	\$ 220	\$ 220	\$ 343	\$ 350	\$ 350
Interest Income	12	0	0	25	25	25
Miscellaneous	196	54	54	33	33	33
Interfund Transfers	0	0	0	0	0	0
Total Revenues	<u>684</u>	<u>274</u>	<u>274</u>	<u>401</u>	<u>408</u>	<u>408</u>
Expenditures						
Personnel	301	309	309	267	267	267
Supplies	(1)	2	2	(2)	(2)	(2)
Other Services	635	1,284	1,284	912	912	912
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>1,177</u>	<u>1,177</u>	<u>1,177</u>
Operating Transfers						
Operating Transfers In	3,794	3,794	3,794	3,794	3,794	3,794
Operating Transfers (Out)	(2,771)	(2,771)	(2,771)	(2,771)	(2,771)	(2,771)
Total Operating Transfers	<u>1,023</u>	<u>1,023</u>	<u>1,023</u>	<u>1,023</u>	<u>1,023</u>	<u>1,023</u>
Net Current Activity	673	(298)	(298)	247	254	254
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>\$ 1,520</u>	<u>\$ 1,527</u>	<u>\$ 1,527</u>

Special Waste Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 3,093	\$ 2,937	\$ 2,937	\$ 3,152	\$ 3,152	\$ 3,152
Other Interfund Services	0	0	1,200	635	1,143	1,143
Total Revenues	<u>3,093</u>	<u>2,937</u>	<u>4,137</u>	<u>3,786</u>	<u>4,295</u>	<u>4,295</u>
Expenditures						
Personnel	3,558	3,785	3,785	3,753	3,753	3,753
Supplies	55	73	56	53	95	95
Other Services	352	351	310	237	308	308
Non-Capital Purchases	6	19	60	58	58	58
Capital Purchases	0	70	88	7	7	7
Total Expenditures	<u>3,971</u>	<u>4,298</u>	<u>4,298</u>	<u>4,108</u>	<u>4,221</u>	<u>4,221</u>
Operating Transfers						
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)	(321)	74	74
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>\$ 2,206</u>	<u>\$ 2,601</u>	<u>\$ 2,601</u>

Swimming Pool Safety Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,105	\$ 1,118	\$ 1,118	\$ 1,161	\$ 1,161	\$ 1,161
Total Revenues	<u>1,105</u>	<u>1,118</u>	<u>1,118</u>	<u>1,161</u>	<u>1,161</u>	<u>1,161</u>
Expenditures						
Personnel	1,085	1,161	1,178	1,138	1,138	1,138
Supplies	23	19	10	8	8	8
Other Services	52	72	77	64	68	68
Non-Capital Purchases	0	5	5	0	0	0
Capital Purchases	0	24	28	0	0	0
Total Expenditures	<u>1,160</u>	<u>1,281</u>	<u>1,298</u>	<u>1,211</u>	<u>1,214</u>	<u>1,214</u>
Net Current Activity	(56)	(163)	(180)	(50)	(53)	(53)
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>701</u>	\$ <u>684</u>	\$ <u>813</u>	\$ <u>810</u>	\$ <u>810</u>

Tourism Promotion Special Revenue Fund
For the period ended June 30, 2018
(amounts expressed in thousands)

	FY2017 Actual	FY2018				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 42	\$ 38	\$ 38	\$ 34	\$ 34	\$ 34
Interest Income	8	6	6	30	30	30
Miscellaneous Revenue	5	0	0	0	0	0
Total Revenues	<u>55</u>	<u>44</u>	<u>44</u>	<u>64</u>	<u>64</u>	<u>64</u>
Expenditures						
Personnel	2,438	2,443	\$ 2,443	2,350	2,350	2,350
Supplies	105	136	139	82	91	91
Other Services	16,685	16,676	16,673	15,914	15,955	15,955
Non-Capital Purchases	0	0	0	1	300	300
Capital Purchases	1	0	0	0	0	0
Total Expenditures	<u>19,229</u>	<u>19,256</u>	<u>19,256</u>	<u>18,347</u>	<u>18,696</u>	<u>18,696</u>
Operating Transfers						
Operating Transfers In (Out)	3,413	2,212	2,212	2,712	2,712	2,712
Component Unit	16,906	17,001	17,001	12,582	16,290	16,290
Total Operating Transfers	<u>20,319</u>	<u>19,212</u>	<u>19,212</u>	<u>15,294</u>	<u>19,002</u>	<u>19,002</u>
Net Current Activity	1,145	0	0	(2,989)	370	370
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>(1,602)</u>	\$ <u>1,757</u>	\$ <u>1,757</u>

City of Houston, Texas
Commercial Paper Issued and Available
For the period end June 30, 2018
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY18	Draws Month	Refunded FY18	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i>Voter Authorized 2001 & 2006 & 2012 & 2017 Election</i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	30.00	10.00	95.10	100.00	25.00
Series H-2	35.00	0.00	89.80	85.00	15.00
Series J	0.00	0.00	10.00	125.00	0.00
<i>Non-Voter Authorized</i>					
Series E1-Equipment & Capital	30.00	0.00	45.00	80.00	20.00
Series E2- Equipment & Capital	10.00	0.00	35.00	60.00	10.00
Series E2- Metro Street Projects	0.00	0.00	0.00	30.00	0.00
Series K-1	0.00	0.00	0.00	200.00	0.00
Series K-2	0.00	0.00	0.00	100.00	0.00
Total General Obligation	105.00	10.00	274.90	855.00	70.00
Combined Utility System					
Series B-1	85.00	0.00	0.00	5.00	95.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	25.00	25.00	0.00	50.00	25.00
Series B-4	90.00	0.00	0.00	0.00	100.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
Total Combined Utility System	200.00	25.00	0.00	480.00	220.00
Airport System					
Series A&B	18.00	0.00	83.53	128.53	21.47
Total Airport System	18.00	0.00	83.53	128.53	21.47
Convention & Entertainment					
Series A	75.00	0.00	0.00	0.00	75.00
Total Convention and Entertainment	75.00	0.00	0.00	0.00	75.00
Totals	\$398.00	\$35.00	\$358.43	\$1,463.53	\$386.47

City of Houston, Texas
Total Outstanding Debt
For the period end June 30, 2018
(amounts expressed in thousands)

	June 30, 2018	June 30, 2017
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	2,151,850	2,135,185
Commercial Paper Notes ^(b)	70,000	239,900
Pension Obligations	1,576,435	579,605
Certificates of Obligations	14,670	15,750
Subtotal	3,812,955	2,970,440
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,927,760	6,063,585
Combined Utility System Commercial Paper Notes ^(c)	220,000	20,000
Water and Sewer System Revenue Bonds ^(d)	169,932	160,970
Contract Revenue Obligations - CWA	64,300	67,755
Combined Utility System Subordinate Lien	276,070	88,295
Airport System		
Airport System Sr. Lien Bonds ^(e)	420,420	430,645
Airport System Subordinate Lien	1,678,775	1,590,590
Airport System Sr. Lien Commercial Paper Notes ^(f)	21,473	87,000
Airport System Inferior Lien Contracts ^(g)	0	6,240
Airport Special Facilities Revenue Bonds ^(h)	934,965	803,380
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ⁽ⁱ⁾	599,074	616,653
Hotel Occupancy Tax And Parking Revenue Commercial Paper ^(j)	75,000	0
Subtotal	10,387,769	9,935,113
Total Debt Payable by the City	\$14,200,724	\$12,905,553

- (a) In Nov 2001 voters authorized \$776 million in tax bonds. In Nov 2006 voters authorized \$625 million in tax bonds. In Nov 2012 voters authorized \$410 million in tax bonds and Nov 2017 an additioonal \$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 \$112.6 million accreted value of capital appreciation bonds at this date and \$103.6 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&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.
- (i) Includes \$159.4 million accreted value of capital appreciation bonds at this date and \$155.0 million last year.
- (j) The City authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Commercial Paper in Oct 2017.

City of Houston, Texas
Voter-Authorized Obligations
For the period end June 30, 2018
(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 ^(a)</u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
November 2001 Election					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 471,300	\$ 2,700	\$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements ^(b)	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
Total	776,000	776,000	773,300	2,700	2,700
November 2006 Election					
Streets, Bridges, Traffic Control	\$ 320,000	\$ 219,950	\$ 75,565	\$ 144,385	\$ 244,435
Parks and Recreation	55,000	55,000	55,000	-	-
Public Safety	135,000	135,000	135,000	-	-
Permanent and General Improvements ^(b)	60,000	60,000	59,500	500	500
Public Libraries	37,000	37,000	36,900	100	100
Low Income Housing	18,000	18,000	6,031	11,969	11,969
Total	\$ 625,000	\$ 524,950	\$ 367,996	\$ 156,954	\$ 257,004
November 2012 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	143,880	65,633	78,247	100,367
Public Safety	144,000	138,558	47,093	91,466	96,907
Permanent and General Improvements ^(b)	57,000	57,000	18,309	38,691	38,691
Public Libraries	28,000	28,000	23,212	4,788	4,788
Low Income Housing	15,000	4,208	8	4,200	14,992
Total	\$ 410,000	\$ 371,646	\$ 154,254	\$ 217,392	\$ 255,746
November 2017 Election					
Streets, Bridges, Traffic Control	\$ -	-	\$ -	\$ -	\$ -
Parks and Recreation	104,000	-	-	-	104,000
Public Safety	159,000	-	-	-	159,000
Permanent and General Improvements ^(b)	109,000	6,831	-	6,831	109,000
Public Libraries	123,000	2,797	-	2,797	123,000
Low Income Housing	-	-	-	-	\$ -
Total	\$ 495,000	\$ 9,628	\$ -	\$ 9,628	\$ 495,000
Combined Total (2001, 2006, 2012 and 2017 Elections)	\$ 2,306,000	\$ 1,682,224	\$ 1,295,550	\$ 386,674	\$ 1,010,450

(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

6/30/2018
(amounts expressed in millions)

	<u>Date of Most Recent Measurement</u>	<u>Present Value of Benefits ⁽²⁾</u>	<u>Unfunded Accrued Liabilities</u>	<u>Annual OPEB Cost ⁽⁴⁾</u>
Entry Age Normal ⁽¹⁾	6/30/2017	\$3,348.6	\$2,439.0 ⁽³⁾	\$166.0

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 bases with interim reports. The current interim report from the actuary estimates an increase in normal cost of 3% as well as an estimated increase in payroll of 3% prospectively.

Note (3) Based on new plan provisions effective July 1, 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 30 years remaining average expected working life. The City currently funds on a "pay as you go" basis. The City has paid **\$44.482 million** in the current fiscal year to date. In the fiscal year 2017 City paid \$53.5 million in retiree health insurance costs.

CITY OF HOUSTON

PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

6/30/2018

PAYMENTS

(amounts expressed in thousand)

	FY 2018				
	Payments FY 2017	City Payment Contribution ¹	Employee Payment Rate	Current Budget	Year to Date Actual
Firefighter Plan					
General Fd. & Other Fds.	\$ 93,658	31.89%	10.5%	\$ 83,398	\$ 83,016
Total Firefighter Plan	93,658			83,398	83,016
Police Plan					
General Fd. & Other Fds.	133,000	31.77%	10.5%	142,856	131,301
Pension Bonds ²	-			750,000	750,000
Total Police Plan	133,000			892,856	881,301
Municipal Plan					
General Fund	66,968		Group A: 8%	65,492	63,352
Other Funds	111,551	8.17%	Group B: 4%	28,478	40,851
Pension Bonds ²	-	+	Group D ³ : 2%	250,000	250,000
		\$124M		250,000	250,000
Total Municipal Plan	178,519			343,970	354,203
Total All Three Plans	\$ 405,177			\$ 1,320,224	\$ 1,318,520

NET PENSION LIABILITY AND FUNDED STATUS⁴

	Date of Most Recent Measurement	Net Pension Liability (\$millions) ⁵	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: Proceeds from Pension Obligation Bond Series 2017 were delivered to the pension system in December 2017.

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 June 30, 2018
(amounts expressed in thousands)

<u>Program</u>	<u>Appropriated</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>
Public Improvements					
Police	\$ 362	\$ 185	\$ 46	\$ 56	\$ 75
Fire	845	676	4	0	165
Houston Emergency Center	2	0	0	0	2
Public Works	188	90	3	0	95
Solid Waste	13	0	13	0	0
Library	785	453	107	29	196
Parks & Recreation	364	103	113	137	11
Health	488	416	6	24	42
Mayor	49	48	0	0	1
General Government	182	0	42	1	139
Total Public Improvements	\$ 3,278	\$ 1,971	\$ 334	\$ 247	\$ 726
Airport System	\$ 5,576	\$ 4,000	\$ 1,381	\$ 195	\$ -
Combined Utility System	584	258	5	10	311
Convention & Entertainment	1,735	0	1,429	115	191
Citywide Totals	<u>\$ 11,173</u>	<u>\$ 6,229</u>	<u>\$ 3,149</u>	<u>\$ 567</u>	<u>\$ 1,228</u>

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

	FY2017 Actual	FY2018 Budget	FY2018 June	FY2018 (1) YTD AVG	Overtime FY2017 Actual	Overtime FY2018 Budget	Overtime (1) FY2018 YTD AVG
ENTERPRISE FUNDS							
Aviation	1,151.9	1,199.8	1,102.3	1,117.8	61.2	55.1	74.8
HPW - Combined Utility System	2,102.6	2,225.4	2,089.3	2,084.3	152.1	126.9	182.3
TOTAL ENTERPRISE FUNDS	3,254.5	3,425.2	3,191.6	3,202.1	213.3	182.0	257.1
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	207.5	192.8	187.9	190.0	1.3	1.1	1.7
City Secretary	8.9	10.7	9.6	9.5	0.0	0.2	0.4
Controller's Office	57.8	62.5	57.9	60.3	0.0	0.0	0.0
Council Office	76.2	86.0	73.2	73.2	0.9	0.0	0.0
Finance Department	102.2	110.7	105.1	103.1	0.0	0.0	0.0
Fire Department	109.1	109.8	107.1	107.4	0.5	0.5	0.9
General Services	129.7	134.1	137.7	129.9	5.4	4.5	3.8
Housing & Community Development	0.7	0.5	3.0	2.5	0.0	0.0	0.0
Houston Health Department	443.3	434.7	448.4	426.1	4.3	3.2	5.6
Houston Public Works	13.6	14.7	12.6	12.8	0.2	0.1	0.2
Human Resources	27.0	27.5	30.0	26.7	0.0	0.0	0.0
Information Technology	143.1	108.3	99.5	104.0	2.2	1.9	3.1
Legal	114.0	116.4	104.7	107.1	0.0	0.0	0.1
Library	466.1	467.9	466.3	471.7	0.0	0.0	0.0
Mayor's Office	48.7	44.7	41.9	45.1	0.4	0.0	0.4
Municipal Courts Department	278.4	280.2	260.1	268.4	0.0	0.0	0.0
Neighborhoods	103.1	106.6	99.1	102.1	0.8	0.6	0.8
Office of Business Opportunity	27.7	29.5	28.3	27.7	0.0	0.0	0.0
Parks & Recreation	680.3	696.8	882.1	671.1	13.2	5.1	17.9
Planning & Development	32.3	29.1	27.6	28.0	0.0	0.0	0.0
Police Department	1,107.3	1,040.2	1,023.4	1,048.7	34.4	5.0	51.1
Solid Waste Management	439.6	428.7	419.2	424.2	86.4	37.5	103.5
SUBTOTAL MUNICIPAL	4,616.6	4,532.4	4,624.7	4,439.6	150.0	59.7	189.5
GENERAL FUND CADETS							
Fire Department	106.0	61.4	66.7	41.4	0.0	0.0	0.0
Police Department	176.2	137.7	144.3	134.1	0.0	0.0	0.0
SUBTOTAL CADET	282.2	199.1	211.0	175.5	0.0	0.0	0.0

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

	FY2017 Actual	FY2018 Budget	FY2018 June	FY2018 (1) YTD AVG	Overtime FY2017 Actual	Overtime FY2018 Budget	Overtime (1) FY2018 YTD AVG
GENERAL FUND CLASSIFIED							
Fire Department	4,054.2 (4)	4,119.3	3,989.1 (4)	4,025.5 (4)	177.4	116.1	193.8 (5)
Police Department	5,081.0	5,118.5	5,064.1	5,059.7	276.3 (2)	36.1	500.1 (2)(5)
SUBTOTAL CLASSIFIED	9,135.2	9,237.8	9,053.2	9,085.2	453.7	152.2	693.9
TOTAL GENERAL FUND	14,034.0	13,969.3	13,888.9	13,700.3	603.7	211.9	883.4
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	177.7	195.2	173.9	169.4	1.9	0.9	2.2
Finance Department	41.2	62.5	47.5	49.2	0.0	0.0	0.0
Fleet Management	367.0	387.2	364.4	366.3	32.7	26.7	40.6
General Services	123.3	141.1	131.6	130.9	3.1	4.1	3.7
Housing & Community Development	145.8	0.0	148.9	142.6	0.3	0.0	0.3
Houston Emergency Center	230.5	253.6	225.3	228.0	12.7	11.4	18.1
Houston Health Department	680.0	286.3	800.3	826.6	6.1	2.1	10.9
Houston Public Works	1,696.0	1,816.4	1,675.4	1,676.5	103.5	83.1	118.5
Human Resources	225.1	239.5	219.1	219.2	0.0	0.0	0.0
Information Technology	50.0	99.7	89.6	86.4	0.0	0.0	0.2
Legal	53.6	56.0	52.5	52.7	0.0	0.0	0.0
Library	7.9	0.0	6.0	5.7	0.0	0.0	0.0
Mayor's Office	49.6	42.5	61.2	53.8	1.4	1.0	1.1
Municipal Courts Department	21.0	23.0	12.0	16.0	0.0	0.0	0.0
Neighborhoods	39.6	0.0	36.2	36.9	0.6	0.0	0.6
Office of Business Opportunity	2.0	2.0	1.0	1.6	0.0	0.0	0.0
Parks & Recreation	113.4	124.0	103.4	112.0	3.8	2.5	3.5
Planning	49.9	59.0	54.2	51.4	0.0	0.0	0.2
Police Department - Cadet	40.9	0.0	0.0	1.0	0.0	0.0	0.0
Police Department - Classified	68.0	51.0	57.7	63.0	6.0 (2)	86.8	8.1 (2)
Police Department - Municipal	56.8	37.0	35.8	44.3	1.5	4.1	0.7
Solid Waste Management	4.0	4.0	4.0	3.3	0.1	0.0	0.2
TOTAL GRANTS & OTHER FUNDS	4,243.3	3,880.0	4,300.0	4,336.8	173.7	222.7	208.9
CITY-WIDE TOTAL	21,531.8	21,274.5	21,380.5	21,239.2	990.7	616.6	1,349.4

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

(5) Includes overtime hours related to Hurricane Harvey.

(1) YTD numbers measure the periods 07/01/2017 through 6/30/2018.

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

(3) FY2018 Budget does not include grants FTEs.

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.