

Monthly Financial and Operations Report  
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\* Monthly Financial and Operations Report total may reflect slight variances due to rounding.



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:** February 1, 2019

**Subject: December 2018  
Financial Report**

Attached is the Monthly Financial Report for the period ending December 31, 2018.

**GENERAL FUND**

The Controller's Office is projecting an ending fund balance of \$240.2 million for FY2019. This is \$18.3 million lower than the projection of the Finance Department. The difference is due to an \$18.3 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$83.6 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

Our revenue projection increased by \$15 million from the November report. We increased our projection for Sales Tax revenue by \$10 million, reflecting higher than expected receipts for the first 5 months of the fiscal year. Interest revenue was increased by \$2 million due to higher than expected actuals. Miscellaneous Other revenue was increased by \$1.8 million to reflect a one-time payment from Distributed Antenna System (DAS) for right of way/network nodes fees. Finally, we increased Sale of Capital Assets to reflect higher than anticipated receipts from the sale of land at Fuqua by \$653 thousand.

The major differences are in three categories:

- (1) Sales Tax is \$12 million lower, as Controller's Office is using 1% growth based on Dr. Bill Gilmer's September 2018 estimates.
- (2) Other franchise revenue is lower by \$1 million to reflect higher than anticipated revenues.
- (3) Intergovernmental revenue is lower by \$1.8 million to mostly reflect an anticipated increase in ambulance revenue.

Expenditure projections were increased by \$2 million from the December report. This is \$2.1 million higher than the Adopted Budget.

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

**ENTERPRISE FUNDS**

In the Aviation Operating Fund, our projection for Operating Revenues decreased \$749 thousand to reflect decreases in buildings and grounds revenues. Operating Expenses decreased by \$10.4 million for savings in personnel, supplies, services and capital outlay. Non-Operating Revenues increased \$4.7 million for higher interest revenues. These changes caused the Operating Transfers to increase by \$14.4 million.

There are no changes in the projections for Convention and Entertainment Operating Fund, the Combined Utility System Fund, the Storm Water Fund, or the Dedicated Drainage & Street Renewal 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 December 31, 2018, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	2.57%
Combined Utility System	0.90%
Aviation	4.36%
Convention and Entertainment	23.12%

Respectfully submitted,



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Chris B. Brown  
City Controller

**City of Houston, Texas**  
**Quarterly Swap Agreements Disclosure**  
**December 31, 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 variable rate demand bonds.

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 15, 2018, the City amended the floating rate received to 58.55% of the ten-year USD-CMS rate.

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

Receipts and Payments. For the six months ended December 31, 2018, the City received \$5,788,809 in swap revenue for these swaps and paid \$4,893,009 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 4.09%. 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 \$141 million on December 31, 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	\$ (76,150,174.16)	NR /A+ /A+
JP Morgan Chase	150,000,000	(32,328,666.59)	Aa3/ A+/AA
Wells Fargo	150,000,000	(32,892,570.67)	Aa2 /A+/AA-
	\$ 653,325,000	\$ (141,371,411.42)	

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

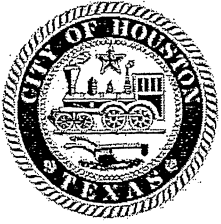
On November 1, 2005, the City priced a floating to fixed interest rate exchange agreement swap with Royal Bank of Canada (“RBC”) on a forward basis. The City pre-qualified eight firms to submit competitive bids, and RBC submitted the lowest bid of 3.761%. The addition of the SIFMA-Indexed Notes diversifies the System’s variable rate debt portfolio. This swap was previously assigned to the 2008A variable rate demand bonds and the 2010B SIFMA Indexed Notes. Later, 2012C SIFMA Indexed Notes refunded 2010 SIFMA Indexed Notes. On August 1, 2016, the City refunded 2012C SIFMA Index Notes to CUS 2016C Libor Index. On August 1, 2018, the City refunded 2016C to CUS 2018C. The new rate on the note is calculated at 70% of One-Month US Dollar LIBOR plus 36 basis points.

Terms. The notional amount of the swap is \$249.1 million with the underlying bonds being the Series 2018C 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. On November 15, 2018, the City amended the floating rate received to 58.55% of the ten-year USD-CMS rate.

Receipts and Payments. For six months ended December 31, 2018, the City received \$2,036,476 in swap revenue for its 2018C swap and paid \$2,435,728 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 4.07%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$54 million on December 31, 2018. This value was calculated using the zero-coupon method.



# CITY OF HOUSTON

Finance Department

Sylvester Turner

Mayor

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

**Date:** February 1, 2019

**Subject:** 6+6 Financial Report

Attached is the 6+6 Financial Report for the period ending December 31, 2018. Fiscal Year 2019 projections are based on six months of actual results and six months of projections.

## General Fund

Our revenue projection is \$17.7 million higher than the Adopted Budget and \$29.3 million higher than the 5+7 Report. The variance from the prior month's projection is primarily due to:

- \$22.3 million increase in Sales Tax to reflect higher than anticipated receipts,
- \$2 million increase in Interest to reflect higher than anticipated cash receipts,
- \$1.7 million increase in Miscellaneous/Other to reflect a one-time payment related to Distributed Antenna System (DAS) for right of way/network nodes fee,
- \$1.5 million increase in Charges for Services to reflect higher than anticipated ambulance transports,
- \$943,000 increase in Sale of Capital Assets to reflect higher than anticipated land sale,
- \$790,000 increase in Other Franchise to reflect higher than anticipated Cable TV Franchise Tax,
- \$439,000 increase in Other Taxes primarily due to higher than anticipated Mixed Beverage Tax,
- \$255,000 increase in Telephone Franchise due to higher than anticipated Telephone Franchise Tax,
- \$623,000 decrease in Intergovernmental due to lower than anticipated Ambulance Supplemental Payment Program (ASPP) reimbursement.

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

<b>Category</b>	<b>FY18 Actual *</b>	<b>FY19 Adopted Budget</b>	<b>FY19 Current Projection</b>	<b>FY19 Variance Over/(Under)</b>
Property Tax	\$1,172,543	\$1,200,813	\$1,183,525	(17,288)
Sales Tax	674,279	657,700	679,995	22,295
Franchise Fees	185,774	176,846	177,891	1,045
Other	1,307,636	359,439	371,090	11,651
<b>Total</b>	<b>\$3,340,232</b>	<b>\$2,394,798</b>	<b>\$2,412,501</b>	<b>17,703</b>

\*FY18 Actual includes Pension Obligation Bonds proceeds and issuance.

Our expenditure projection is \$2.1 million higher than the Adopted Budget and the 5+7 Report primarily due to increase in recycling collection services and recycling truck rental in Solid Waste Management.

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

<b>Category</b>	<b>FY18 Actual *</b>	<b>FY19 Adopted Budget</b>	<b>FY19 Current Projection</b>	<b>FY19 Variance Over/(Under)</b>
Police	\$1,586,081	\$871,262	\$873,147	1,885
Fire	497,337	503,460	505,101	1,641
Other Departments	847,728	711,948	710,544	(1,404)
Debt Service/PAYGO	350,523	392,745	392,745	-
<b>Total</b>	<b>\$3,281,669</b>	<b>\$2,479,414</b>	<b>\$2,481,537</b>	<b>2,123</b>

\*FY18 Actual includes Pension Obligation Bonds proceeds and issuance.

We are currently projecting an ending fund balance of \$258.5 million, which is \$27.2 million higher than the 5+7 Report and 12.4% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

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

<b>Category</b>	<b>FY18 Actual *</b>	<b>FY19 Adopted Budget*</b>	<b>FY19 Current Projection</b>	<b>FY19 Variance Over/(Under)</b>
Fund Balance - Beginning of Year	\$269,560	\$275,810	\$328,347	52,537
Changes to Designated Fund Balance	-	(821)	(821)	-
Budgeted Increase/(Decrease) in Fund Balance	58,563	(84,617)	(69,036)	15,581
Change in Inventory/Prepaid Items/Imprest Cash	224	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$328,347</b>	<b>\$190,372</b>	<b>\$258,490</b>	<b>\$68,118</b>
% of Expenditures Less Debt Service and PAYGO	11.2%	9.1%	12.4%	3.3%

\* 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 the Enterprise Funds, Special Revenue Funds and other funds from the 5+7 Report.

### Aviation

Operating Revenues decreased by \$749,000 primarily due to lower than anticipated concession revenues. Operating Expenses decreased by \$10.4 million due to personnel, supplies and services savings. Non-Operating Revenues increased by \$4.7 million primarily due to higher than anticipated interest. As a result, Operating Transfer increased by \$14.4 million.

### Forensic Transition Special Fund

Revenues and Expenditures decreased by \$578,000 primarily due to personnel savings.

### Police Special Services Fund

Expenditures increased by \$304,000 due to higher than anticipated aircraft engine repairs and security system.

### Disaster Recovery

As of December 31, 2018, a total of 119 projects were submitted to FEMA totaling \$210.8 million and more projects are planned for submission in the upcoming weeks.

<b>FEMA Category (amounts expressed in millions)</b>	<b>Requested Value</b>	<b>Federal Share</b>	<b>Funds Received</b>
<b>Project Submissions:</b>			
Emergency Protective Services - Cat B*	\$ 157.7	\$ 152.5	\$ 21.2
Building and Equipment - Cat E	\$ 53.1	\$ 47.8	\$ -
<b>Total</b>	<b>\$ 210.8</b>	<b>\$ 200.3</b>	<b>\$ 21.2</b>

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

## Houston Economy

**Energy** – The average oil price of \$49.52 for the month of December 2018 was 13.1% lower than prior month's average price of \$56.96. Comparing from the same period last year, the price has decreased by 14.4%. The average oil rig count of 880 for the month of December 2018 was 0.5% lower than prior month's count. The rig count year-over-year comparison for the month of December increased by 17.7%.

**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 3,177,800 in November 2018, up approximately 3.7% year-over-year. As stated by Greater Houston Partnership in December's Economy at a Glance publication, the nine-county metro Houston area will create 71,000 jobs in 2019. Employment will grow in all sectors, with health care, construction and administrative services turning in the strongest performances.



**Home Sales** – The latest report prepared by the Houston Association of Realtors (HAR) for the month of December 2018, shows the total single-family home sales of 6,543 were 4.1% lower compared to December 2017 of 6,825. The median price rose by 3.4% to \$240,000 and the average price increased by 4.7% to \$306,314. Single-family inventory increased from 3.2 months' supply to 3.5 months year-over-year.

Sincerely,

A handwritten signature in black ink that reads "William Jones for TE". The signature is written in a cursive style with a large initial "W" and "J".

Tantri Emo

Director



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

**Finance - Major Variances from Adopted Budget**

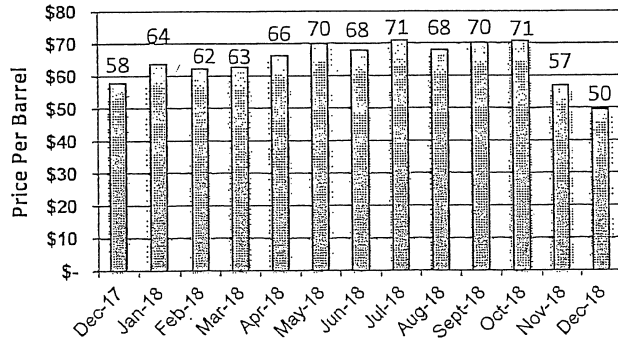
<u>Revenues</u>		Variance Over/(Under)*	
Month Reported	Revenue Detail		
July	<b>Sale of Capital Assets</b> Increase due to higher than anticipated street and easement sales	5,687	
August	<b>General Property Taxes</b> Decrease due to lower than budgeted population estimate (U.S Census Bureau as of May 24, 2018)	(17,288)	
December	<b>Sales Tax</b> Increase due to higher than anticipated sales tax receipts	22,295	
	<b>Other Taxes</b> Increase primarily due to higher than anticipated mixed beverage tax	439	
	<b>Telephone Franchise</b> Increase due to higher than anticipated telephone franchise tax	255	
	<b>Other Franchise Tax</b> Increase primarily due to higher than anticipated cable TV franchise fees	790	
	<b>Intergovernmental</b> Decrease in Ambulance Supplemental Payment Program (ASPP) reimbursement	(623)	
	<b>Charges for Services</b> Increase due to higher than anticipated ambulance transports	1,500	
	<b>Interest</b> Increase to reflect higher than anticipated cash receipts	2,000	
	<b>Miscellaneous/other</b> Increase primarily due to Distributed Antenna System (DAS) for right of way/network nodes fee	1,705	
	<b>Sale of Capital Assets</b> Increase due to higher than anticipated land sales	943	
	<b>Total Revenues</b>		<b>17,703</b>
	<b>Fund Balance</b> Additional Beginning Fund Balance		52,537
<b>Total Financial Resources</b>		<b>70,240</b>	
<u>Expenditures</u>			
Month Reported	Expenditure Detail		
August	<b>Public Safety</b> Increase in Fire for ambulance and safety equipment purchases	1,412	
	<b>Total Public Safety</b>		<b>1,412</b>
August	<b>Other Adjustments</b> Decrease in General Government to cover ambulance and safety equipment purchases in Fire	(1,412)	
September	Increase in various departments to reflect the HOPE Meet and Confer Agreement	8,731	
	Decrease in General Government to cover the HOPE Meet and Confer Agreement	(8,731)	
December	Increase in Solid Waste Department to reflect recycling collection services	1,901	
	Increase in Solid Waste Department to reflect recycling truck rental	187	
	Other expenditure adjustments	35	
<b>Total Other Adjustments</b>		<b>711</b>	
<b>Total Expenditures</b>		<b>2,123</b>	

\*Total may reflect slight variances due to rounding.

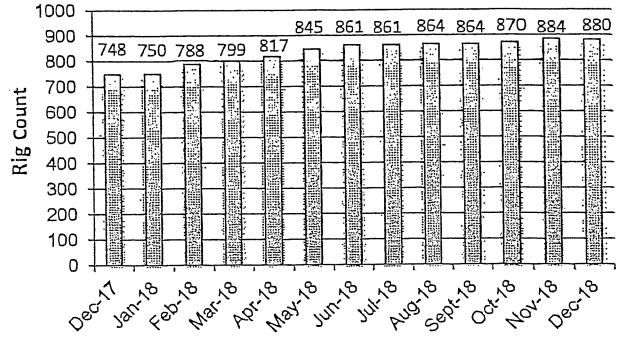


# Key Economic Indicators

### Crude Oil Prices



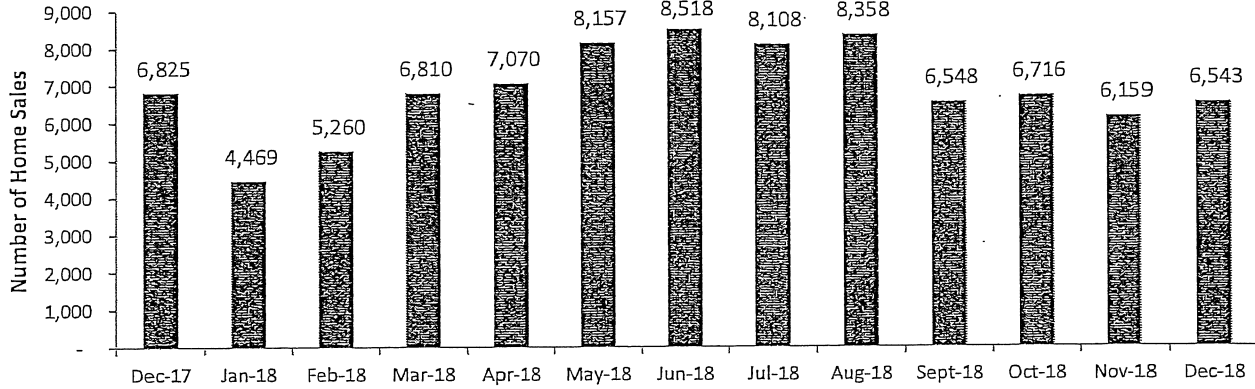
### Oil Rig Count



Oil prices show a decrease of 13.1% in December from November. Compared to December 2017, oil prices are down by 14.4%. Rig counts show a decrease of 0.5% in December from November. Compared to December 2017, rig counts are up by 17.7%.

Source: US Energy Information Administration & Baker Hughes Rig Counts

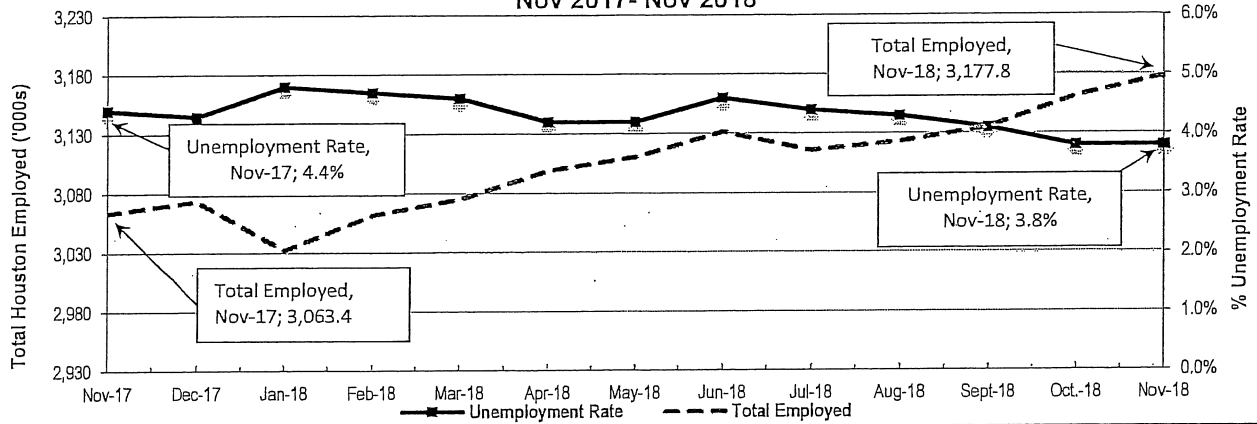
### Single Family Home Sales



Single-family home sales showed an increase of 6.2% in December from November. According to HAR, single-family home sales totaled 6,543 units compared to 6,825 units a year earlier, a decrease of 4.1%.

Source: HAR.COM

### Houston Total Employed Nonfarm versus Unemployment Rate Nov 2017- Nov 2018



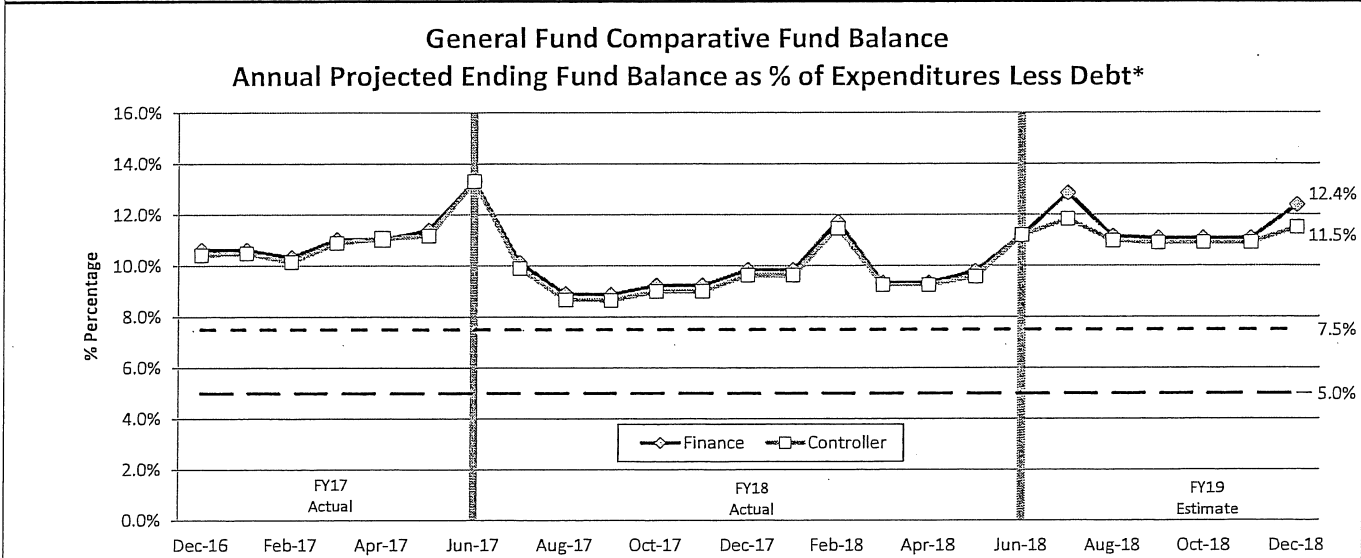
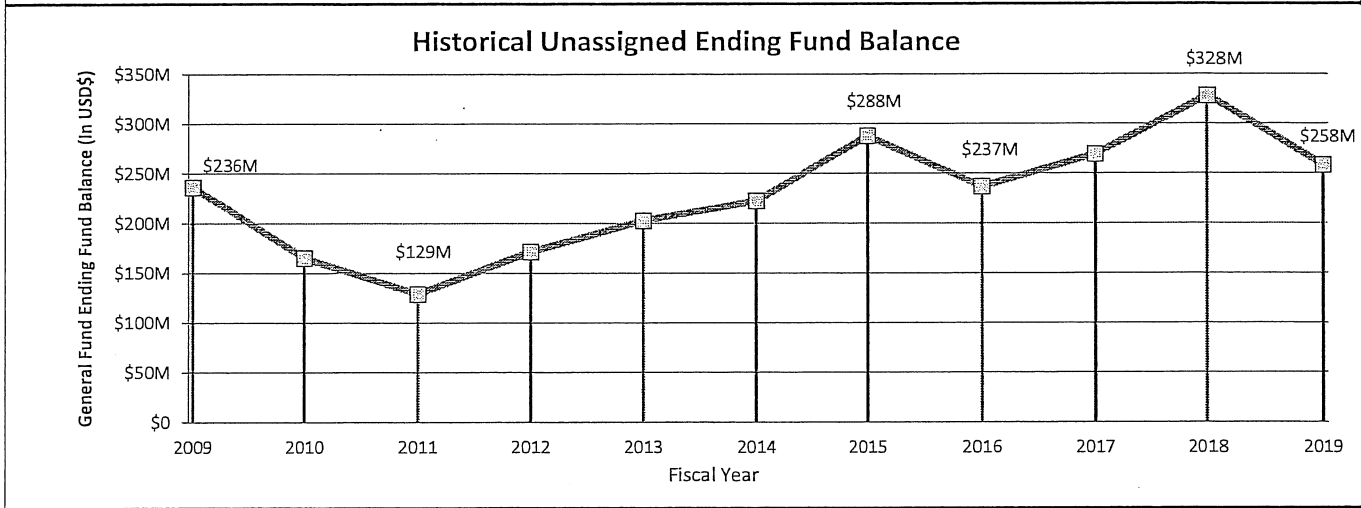
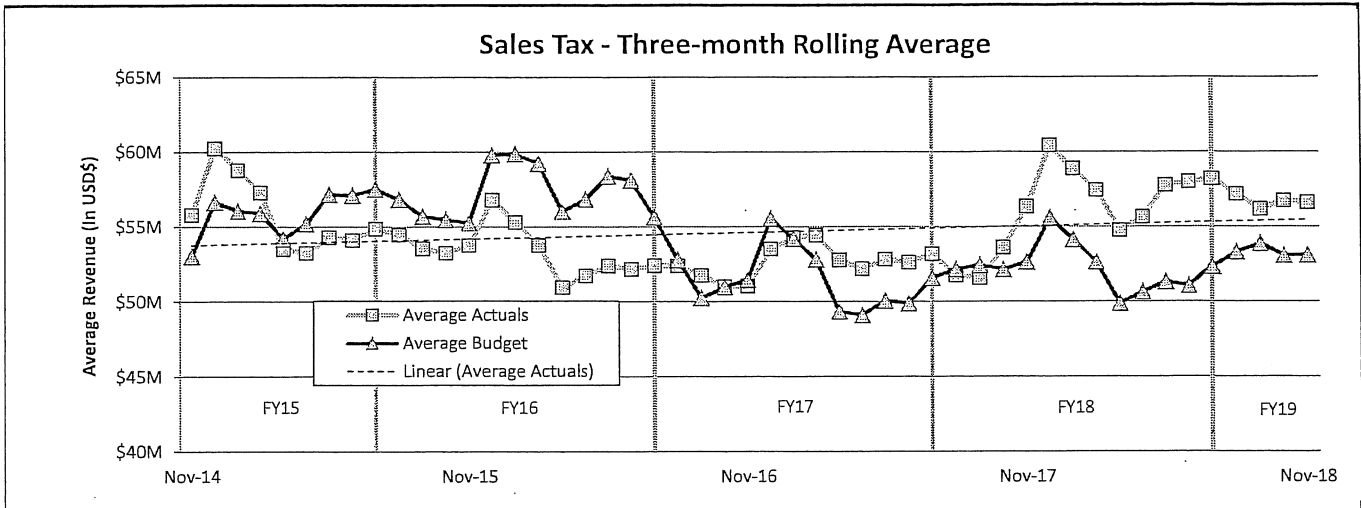
The Total Employed shows a slight increase from November 2017 of 3,063 to November 2018 of 3,178.

The Unemployment rate shows a decrease from November 2017 of 4.4% to November 2018 of 3.8%. Source: Bureau of Labor Statistics



# General Fund (Fund 1000)

## Sales Tax Growth and Comparative Fund Balance



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





**General Fund (Fund 1000)**  
 For the period ended December 31, 2018  
 (amounts expressed in thousands)

Actual YTD  
 Current Budget

	FY2019						Actual YTD	Controller - Finance Variance	Finance	Controller
	FY2018 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD				
<b>Revenues</b>										
General Property Taxes	1,172,543	1,200,813	1,200,813	1,183,524	1,183,525	259,968	(1)			
Industrial Assessments	18,278	19,463	19,463	19,000	19,463	1	(463)			
Sales Tax	674,279	657,700	657,700	668,000	679,995	345,481	(11,995)			
Other Taxes	17,370	18,011	18,011	18,250	18,450	4,614	(200)			
Electric Franchise	102,260	100,841	100,841	100,500	100,841	49,988	(341)			
Telephone Franchise	39,704	36,687	36,687	36,500	36,942	18,874	(442)			
Gas Franchise	13,791	12,324	12,324	12,000	12,324	6,162	(324)			
Other Franchise	30,019	26,994	26,994	26,750	27,784	14,304	(1,034)			
Licenses and Permits	33,412	32,859	32,859	32,500	32,859	16,209	(359)			
Intergovernmental	76,390	66,152	66,152	65,529	65,529	30,190	-			
Charges for Services	58,034	54,880	54,880	54,500	56,380	28,458	(1,880)			
Direct Interfund Services	54,449	58,505	58,505	61,056	61,056	28,753	-			
Indirect Interfund Services	28,910	29,246	29,246	26,695	26,695	13,237	-			
Municipal Courts Fines and Forfeits	20,980	21,591	21,591	21,000	21,591	9,932	(591)			
Other Fines and Forfeits	4,021	3,978	3,978	3,489	3,978	1,578	(489)			
Interest	7,531	6,011	6,011	8,011	8,011	2,997	-			
Miscellaneous/Other	53,564	18,747	18,747	20,300	20,452	5,953	(152)			
<b>Total Revenues</b>	<b>2,405,535</b>	<b>2,364,802</b>	<b>2,364,802</b>	<b>2,357,604</b>	<b>2,375,875</b>	<b>836,699</b>	<b>(18,271)</b>			
<b>Expenditures</b>										
Administration & Regulatory Affairs	26,613	29,139	29,633	29,633	29,633	11,377	-			
City Council	9,294	10,330	10,488	10,488	10,488	4,062	-			
City Secretary	801	929	972	972	972	389	-			
Controller	8,794	8,578	8,759	8,759	8,759	3,901	-			
Finance	17,542	18,726	19,050	19,050	19,050	9,223	-			
Fire	497,337	503,460	505,101	505,101	505,101	250,504	-			
General Services	40,260	43,058	43,317	43,317	43,317	17,678	-			
Housing and Community Development	439	503	503	503	503	397	-			
Houston Emergency Center	9,762	9,762	9,762	9,762	9,762	2,441	-			
Houston Health Department	66,275	56,041	57,030	57,030	57,030	27,330	-			
Houston Public Works	31,719	29,224	29,267	29,267	29,267	14,367	-			
Human Resources	3,018	2,720	2,780	2,780	2,780	1,294	-			
Information Technology	16,204	17,620	17,892	17,892	17,892	8,253	-			
Legal	14,990	15,999	16,330	16,330	16,330	7,208	-			
Library	40,633	41,268	42,043	42,043	42,043	20,370	-			
Mayor's Office	7,465	7,211	7,340	7,340	7,340	4,564	-			
Municipal Courts	29,349	29,992	30,547	30,547	30,547	13,784	-			
Neighborhoods	11,012	11,256	11,451	11,451	11,451	5,069	-			
Office of Business Opportunity	3,075	3,648	3,713	3,713	3,713	1,531	-			
Parks and Recreation	75,899	76,167	77,131	77,131	77,131	37,303	-			
Planning and Development	3,372	4,218	4,283	4,318	4,318	1,567	-			
Police	1,586,081	871,262	873,147	873,147	873,147	424,266	-			
Solid Waste Management	75,116	80,257	80,976	83,064	83,064	38,520	-			
<b>Total Departmental Expenditures</b>	<b>2,575,050</b>	<b>1,871,370</b>	<b>1,881,513</b>	<b>1,883,636</b>	<b>1,883,636</b>	<b>905,398</b>	<b>-</b>			
General Government	356,096	215,299	205,156	205,156	205,156	77,572	-			
<b>Total Expenditures Other Than Debt</b>	<b>2,931,146</b>	<b>2,086,669</b>	<b>2,086,669</b>	<b>2,088,792</b>	<b>2,088,792</b>	<b>982,970</b>	<b>-</b>			
Transfer to Special Revenues	-	-	-	-	-	-	-			
Captured Revenue Transfer to DDSRF	34,399	50,540	50,540	50,540	50,540	-	-			
Debt Service Transfer	316,124	342,205	342,205	342,205	342,205	-	-			
<b>Total Expenditures and Other Uses</b>	<b>3,281,669</b>	<b>2,479,414</b>	<b>2,479,414</b>	<b>2,481,537</b>	<b>2,481,537</b>	<b>982,970</b>	<b>-</b>			
<b>Net Current Activity</b>	<b>(876,134)</b>	<b>(114,612)</b>	<b>(114,612)</b>	<b>(123,933)</b>	<b>(105,662)</b>	<b>(146,271)</b>	<b>(18,271)</b>			
<b>Other Financing Sources (Uses)</b>										
Transfers from Other Funds	20,617	27,873	27,873	27,873	27,873	10,319	-			
Pension Bond Proceeds	909,990	-	-	-	-	-	-			
Sale of Capital Assets	4,090	2,123	2,123	8,753	8,753	7,713	-			
<b>Total Other Financing Sources (Uses)</b>	<b>934,697</b>	<b>29,996</b>	<b>29,996</b>	<b>36,626</b>	<b>36,626</b>	<b>18,033</b>	<b>-</b>			
<b>Fund Balances</b>										
Fund Balance - Beginning of Year	269,560	328,347	328,347	328,347	328,347	328,347	-			
Changes to Designated Fund Balance*	-	(821)	(821)	(821)	(821)	-	-			
Budgeted Increase/(Decrease) in Fund Balance	58,563	(84,616)	(84,616)	(84,616)	(84,616)	(128,238)	-			
Change in Inventory/Prepaid Items/Imprest Cash	224	-	-	-	-	-	-			
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(2,691)	15,580	-	(18,271)			
<b>Fund Balance, End of Year***</b>	<b>328,347</b>	<b>242,910</b>	<b>242,910</b>	<b>240,219</b>	<b>258,490</b>	<b>200,109</b>	<b>(18,271)</b>			

\*The total designation for the Budget Stabilization Fund is approximately \$867 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 \$156,659 based on current projections. The City will be \$83,560 above 7.5% based on the Controller's Projections for FY2019.

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

\*\*\*\*Total may reflect slight variances due to rounding.

**Harvey - Disaster Recovery Funds (5303, 5304, 8044, 8386) <sup>(1,2)</sup>**  
 For the period ended December 31, 2018  
 (in thousands)

	FY2018 Actual	MTD Actual	YTD Actual	Inception to- date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows <sup>(6)</sup></b>								
FEMA Cash Advance Category A	\$ 105,081	\$ -	\$ -	\$ 105,081	\$ 128,432	\$ 233,513		
FEMA Cash Advance Category B <sup>(4,9)</sup>	56,570	-	-	56,570	70,810	127,380		
FEMA Reimbursements	1,365	-	2,075	3,440	2,075	3,440		
State Assistance	50,000	-	-	50,000	-	50,000		
Transfer from Budget Stabilization Fund <sup>(5)</sup>	20,000	-	-	20,000	-	20,000		
Transfer from Other Funds	5,000	-	-	5,000	-	5,000		
Insurance Advance <sup>(8)</sup>	100,000	45	2,545	102,545	2,628	102,628		
<b>Total Inflows</b>	<b>\$ 338,016</b>	<b>\$ 45</b>	<b>\$ 4,620</b>	<b>\$ 342,636</b>	<b>\$ 203,945</b>	<b>\$ 541,961</b>		
<b>Cash Outflows <sup>(6)</sup></b>								
					FEMA Share			
Debris Removal (Category A) <sup>(3,7)</sup>	48,607	2,743	12,497	61,105	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B) * <sup>(5,10)</sup>	56,827	-	49	56,875	190,000	190,000	TBD	190,000
Roads and Bridges (Category C) * <sup>(3)</sup>	-	-	-	-	TBD	TBD	100	1,000
Water Control Facilities (Category D) * <sup>(3)</sup>	-	-	-	-	TBD	TBD	1,000	10,000
Buildings and Equipment (Category E) * <sup>(3)</sup>	519	-	20	539	11,815	11,815	62,500	625,000
Utilities (Category F) * <sup>(3)</sup>	-	-	-	-	TBD	TBD	115,626	1,156,257
Parks Recreational Areas, and Other Facilities (Category G) * <sup>(3)</sup>	-	-	-	-	TBD	TBD	4,000	40,000
Direct/Indirect Administrative Cost	12,327	-	1,884	14,211	TBD	TBD	TBD	TBD
Insurance Premium	24,674	-	-	24,674	TBD	TBD	TBD	24,674
Transfer to Other Funds <sup>(11)</sup>	-	-	2,500	2,500	NA	NA	NA	TBD
Insurance Proceeds Allocations <sup>(12)</sup>	19,168	611	611	19,779	NA	NA	NA	102,628
<b>Total Outflows</b>	<b>\$ 162,122</b>	<b>\$ 3,355</b>	<b>\$ 17,562</b>	<b>\$ 179,684</b>	<b>\$ 435,328</b>	<b>\$ 435,328</b>	<b>\$ 209,172</b>	<b>\$ 2,409,018</b>
<b>Net Current Flows</b>	<b>\$ 175,895</b>	<b>\$ (3,310)</b>	<b>\$ (12,942)</b>	<b>\$ 162,952</b>				

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

**Notes:**

1. DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
2. FEMA Disaster Declaration made August 25, 2017.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. Emergency Purchase Orders (EPOs) and Congregate Sheltering costs are included in Cash Advance Category B projections.
5. Amounts transferred from the Budget Stabilization Fund per Ord. #2017-667, are to be replenished by FY2020.
6. This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
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, wind driven maximum payout of \$2.5M, and other damages maximum payout of \$128K.
9. Projections include reimbursements for City properties managed by Local Government Corporations (LGC) such as Houston First.
10. Includes \$65K of the Houston Airport System's Harvey expenses, which may not be reimbursable by FEMA.
11. \$2.5M has been loaned to HCD for pre-contract expenditures related to the CDBG-DR contract and expected to be repaid before end of FY2019.
12. 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 <sup>(1,2)</sup>**  
 For the period ended December 31, 2018  
 (in thousands)

	FY2018 Actual	MTD Actual	YTD Actual	Inception to- date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows <sup>(6)</sup></b>								
FEMA Cash Advance Category A <sup>(4,5)</sup>	\$ 105,081	\$ -	\$ -	\$ 105,081	\$ 128,432	\$ 233,513		
FEMA Cash Advance Category B	56,570	-	-	56,570	70,810	127,380		
FEMA Reimbursements	1,365	-	2,075	3,440	2,075	3,440		
State Assistance	50,000	-	-	50,000	-	50,000		
Transfer from Budget Stabilization Fund <sup>(5)</sup>	20,000	-	-	20,000	-	20,000		
Transfer from Other Funds	-	-	-	-	-	-		
Insurance Advance <sup>(8)</sup>	100,000	45	2,545	102,545	2,628	102,628		
<b>Total Inflows</b>	<b>\$ 333,016</b>	<b>\$ 45</b>	<b>\$ 4,620</b>	<b>\$ 337,636</b>	<b>\$ 203,945</b>	<b>\$ 536,961</b>		
<b>Cash Outflows <sup>(6)</sup></b>								
					FEMA Share			
Debris Removal (Category A) <sup>(9,7)</sup>	48,604	2,743	12,497	61,102	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B) * <sup>(9)</sup>	48,029	-	-	48,029	190,000	190,000	TBD	190,000
Roads and Bridges (Category C) * <sup>(9)</sup>	-	-	-	-	TBD	TBD	100	1,000
Water Control Facilities (Category D) * <sup>(9)</sup>	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E) * <sup>(9)</sup>	-	-	-	-	11,815	11,815	62,087	620,871
Utilities (Category F) * <sup>(9)</sup>	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G) * <sup>(9)</sup>	-	-	-	-	TBD	TBD	4,000	40,000
Direct/Indirect Administrative Cost	12,327	-	1,884	14,211	TBD	TBD	TBD	TBD
Insurance Premium	24,674	-	-	24,674	TBD	TBD	TBD	24,674
Transfer to Other Funds <sup>(10)</sup>	-	-	2,500	2,500	NA	NA	NA	TBD
Insurance Proceeds Allocations <sup>(11)</sup>	19,168	611	611	19,779	NA	NA	NA	102,628
<b>Total Outflows</b>	<b>\$ 152,802</b>	<b>\$ 3,355</b>	<b>\$ 17,493</b>	<b>\$ 170,296</b>	<b>\$ 435,328</b>	<b>\$ 435,328</b>	<b>\$ 92,133</b>	<b>\$ 1,238,632</b>
<b>Net Current Flows</b>	<b>\$ 180,214</b>	<b>\$ (3,310)</b>	<b>\$ (12,874)</b>	<b>\$ 167,341</b>				

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

**Notes:**

1. DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
2. FEMA Disaster Declaration made August 25, 2017.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. Emergency Purchase Orders (EPOs) and Congregate Sheltering costs are included in Cash Advance Category B projections.
5. Amounts transferred from the Budget Stabilization Fund per Ord. #2017-667, are to be replenished by August 2019.
6. This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
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, wind driven maximum payout of \$2.5M, and other damages maximum payout of \$128K.
9. Projections include reimbursements for City properties managed by Local Government Corporations (LGC) such as Houston First (HFC).
10. \$2.5M has been loaned to HCD for pre-contract expenditures related to the CDBG-DR contract and expected to be repaid before end of FY2019.
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 <sup>(1,2)</sup>**  
 For the period ended December 31, 2018  
 (in thousands)

	FY2018 Actual	MTD Actual	YTD Actual	Inception to- date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows <sup>(4)</sup></b>								
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	-	-
<b>Total Inflows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TBD</b>	<b>TBD</b>		
<b>Cash Outflows <sup>(4)</sup></b>					FEMA Share			
Debris Removal (Category A) <sup>(5,5)</sup>	-	-	-	-	-	-	-	-
Emergency Protective Measures (Category B)* <sup>(5)</sup>	14	-	-	14	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) * <sup>(5)</sup>	-	-	-	-	-	-	-	-
Water Control Facilities (Category D)* <sup>(5)</sup>	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E)* <sup>(5)</sup>	-	-	-	-	-	-	-	-
Utilities (Category F)* <sup>(5)</sup>	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G)* <sup>(5)</sup>	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ 14</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
<b>Net Current Flows</b>	<b>\$ (14)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(14)</b>				
<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).
- This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
- 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.

**Harvey - Aviation Disaster Recovery O&M Fund 8044** <sup>(1,2)</sup>  
 For the period ended December 31, 2018  
 (in thousands)

	FY2018 Actual	MTD Actual	YTD Actual	Inception to- date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows</b> <sup>(4)</sup>								
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		
Insurance Advance	-	-	-	-	TBD	TBD		
<b>Total Inflows</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>		
<b>Cash Outflows</b> <sup>(4)</sup>								
					FEMA Share			
Debris Removal (Category A) <sup>(3,5)</sup>	3	-	-	3	TBD	TBD	TBD	TBD
Emergency Protective Measures (Category B)* <sup>(3,6)</sup>	83	-	-	83	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) * <sup>(3)</sup>	-	-	-	-	-	-	-	-
Water Control Facilities (Category D)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E)* <sup>(3)</sup>	262	-	20	282	TBD	TBD	413	4,129
Utilities (Category F)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ 348</b>	<b>\$ -</b>	<b>\$ 20</b>	<b>\$ 368</b>	<b>TBD</b>	<b>TBD</b>	<b>\$ 413</b>	<b>\$ 4,129</b>
<b>Net Current Flows</b>	<b>\$ 4,652</b>	<b>\$ -</b>	<b>\$ (20)</b>	<b>\$ 4,632</b>				

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

**Notes:**

1. DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
2. FEMA Disaster Declaration made August 25, 2017.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
5. 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.
6. 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 <sup>(1,2)</sup>  
 For the period ended December 31, 2018  
 (in thousands)

	FY2018 Actual	MTD Actual	YTD Actual	Inception to- date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows <sup>(4)</sup></b>								
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		
<b>Total Inflows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TBD</b>	<b>TBD</b>		
<b>Cash Outflows <sup>(4)</sup></b>								
					FEMA Share			
Debris Removal (Category A) <sup>(3,5)</sup>	-	-	-	-	-	-	-	-
Emergency Protective Measures (Category B) <sup>(3)</sup>	8,701	-	49	8,750	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) <sup>(3)</sup>	-	-	-	-	-	-	-	-
Water Control Facilities (Category D) <sup>(3)</sup>	-	-	-	-	TBD	TBD	1,000	10,000
Buildings and Equipment (Category E) <sup>(3)</sup>	257	-	-	257	-	-	-	-
Utilities (Category F) <sup>(3)</sup>	-	-	-	-	TBD	TBD	115,626	1,156,257
Parks Recreational Areas, and Other Facilities (Category G) <sup>(3)</sup>	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ 8,958</b>	<b>\$ -</b>	<b>\$ 49</b>	<b>\$ 9,007</b>	<b>TBD</b>	<b>TBD</b>	<b>\$ 116,626</b>	<b>\$ 1,166,257</b>
<b>Net Current Flows</b>	<b>\$ (8,958)</b>	<b>\$ -</b>	<b>\$ (49)</b>	<b>(9,007)</b>				
*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.								

**Notes:**

1. DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
2. FEMA Disaster Declaration made August 25, 2017.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
5. 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.

**City of Houston**  
**Quarterly Financial Report**  
**Flood Disaster Event(s)**  
**December 31, 2018**

	TOTALS FOR PROJECT - ALL FUNDS					
	Disaster Summary Outline (DSO) Projected Damage		2 <sup>nd</sup> Qtr. Only		Actual FY 2018	Inception of Project to Dec 31, 2018
	DR 4223	DR 4269	DR 4223	DR 4269		
<b>REVENUES - Governmental</b>						
Recoveries and Refund						
FEMA/Insurance Reimbursements			\$ 33,602	\$ 1,572,987	\$ 85,900	\$ 8,347,499
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -	\$ 85,770
Interest Earned			\$ -	\$ 330,280	\$ -	\$ 471,688
Subtotal Revenues - Governmental			\$ 33,602	\$ 1,903,267	\$ 85,900	\$ 8,904,958
<b>REVENUES - Stormwater</b>						
Recoveries and Refund						
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ -	\$ -
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -	\$ -
Interest Earned			\$ -	\$ -	\$ -	\$ 20
Subtotal Revenues - Stormwater			\$ -	\$ -	\$ -	\$ 20
<b>REVENUES - CUS</b>						
Recoveries and Refund						
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ -	\$ 3,488,155
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -	\$ -
Interest Earned			\$ -	\$ (3,365)	\$ -	\$ -
Subtotal Revenues - CUS			\$ -	\$ (3,365)	\$ -	\$ 3,488,155
<b>Total Revenues</b>			\$ 33,602	\$ 1,899,902	\$ 85,900	\$ 12,393,133
<b>EXPENDITURES - Governmental</b>						
Personnel	\$ 4,200,000	\$ 2,519,734	\$ (20,072)	\$ -	\$ -	\$ 2,297,283
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,787
Contracts	\$ 9,000,000	\$ 374,681	\$ -	\$ -	\$ -	\$ 8,960,443
Equipment	\$ 3,100,000	\$ 161,855	\$ -	\$ -	\$ -	\$ (119,027)
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,705
Subtotal Expenditures - Governmental	\$ 16,300,000	\$ 3,056,270	\$ (20,072)	\$ -	\$ -	\$ 11,169,191
<b>EXPENDITURES - CUS</b>						
Personnel	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 183,367
Materials & Supplies	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 124,239
Contracts	\$ 22,000,000	\$ -	\$ 8,437	\$ -	\$ -	\$ 2,404,502
Equipment	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,999
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures - CUS	\$ 25,000,000	\$ -	\$ 8,437	\$ -	\$ -	\$ 2,714,107
<b>EXPENDITURES - Stormwater</b>						
Personnel			\$ -	\$ -	\$ -	\$ 110,005
Materials & Supplies			\$ -	\$ -	\$ -	\$ -
Contracts			\$ -	\$ -	\$ -	\$ -
Equipment			\$ -	\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,005
<b>Total Expenditures</b>	\$ 41,300,000	\$ 3,056,270	\$ (11,635)	\$ -	\$ -	\$ 13,993,303
<b>NET CURRENT ACTIVITY</b>			\$ 45,237	\$ 1,899,902	\$ 85,900	\$ (1,600,170)
<b>OTHER FINANCIAL ACTIVITY</b>						
LOAN IN / (OUT)						
General Fund			\$ -	\$ -	\$ -	\$ 2,000,000
Budget Stabilization Fund			\$ -	\$ -	\$ -	\$ -
TRANSFER FROM GENERAL FUND			\$ -	\$ -	\$ -	\$ 6,000,000
<b>Total Other Financial Activity</b>			\$ -	\$ -	\$ -	\$ 8,000,000
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other uses</b>			\$ 45,237	\$ 1,899,902	\$ 85,900	\$ 6,399,830

**Key Facts:**

1. DR 4223 - Disaster Incident Period was from May 4, 2015 through June 22, 2015.
2. DR 4269 - Disaster Incident Period was from April 17, 2016 through April 30, 2016.
3. FEMA Disaster Declarations were on May 29, 2015 & April 25, 2016, respectively.
4. City of Houston was declared for all categories for Public Assistance.
5. Disaster cost share : Federal 75% COH 25%.



Aviation Operating Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Operating Revenues</b>						
Landing Area	\$ 95,779	\$ 95,459	\$ 95,459	\$ 48,750	\$ 95,459	\$ 95,459
Bldg and Ground Area	220,214	218,391	218,391	109,495	216,142	216,142
Parking and Concession	185,035	186,000	186,000	96,468	187,500	187,500
Other	9,836	5,717	5,717	2,958	5,717	5,717
Total Operating Revenues	<u>510,863</u>	<u>505,567</u>	<u>505,567</u>	<u>257,671</u>	<u>504,818</u>	<u>504,818</u>
<b>Operating Expenses</b>						
Personnel	133,253	107,963	107,963	52,570	105,501	105,501
Supplies	8,136	9,389	9,381	3,605	8,694	8,694
Services	183,154	195,855	196,377	88,176	189,508	189,508
Non-Capital Outlay	1,778	2,907	2,393	748	1,995	1,995
Total Operating Expenses	<u>326,321</u>	<u>316,114</u>	<u>316,114</u>	<u>145,099</u>	<u>305,698</u>	<u>305,698</u>
Operating Income (Loss)	<u>184,542</u>	<u>189,453</u>	<u>189,453</u>	<u>112,572</u>	<u>199,120</u>	<u>199,120</u>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	13,349	13,000	13,000	9,110	18,250	18,250
Other	(1,805)	592	592	(535)	51	51
Total Non-Operating Rev (Exp)	<u>11,544</u>	<u>13,592</u>	<u>13,592</u>	<u>8,575</u>	<u>18,301</u>	<u>18,301</u>
Income (Loss) Before Operating Transfers	<u>196,086</u>	<u>203,045</u>	<u>203,045</u>	<u>121,147</u>	<u>217,421</u>	<u>217,421</u>
<b>Operating Transfers</b>						
Interfund Transfer - Oper Reserve	879	1,000	1,000	0	1,000	1,000
Debt Service Principal	83,561	56,922	56,922	24,622	56,922	56,922
Debt Service Interest	70,047	65,622	65,622	32,275	65,622	65,622
Renewal and Replacement	9,486	15,000	15,000	0	15,000	15,000
Capital Improvement	53,658	64,501	64,501	3,520	78,877	78,877
Total Operating Transfers	<u>217,631</u>	<u>203,045</u>	<u>203,045</u>	<u>60,417</u>	<u>217,421</u>	<u>217,421</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ (21,545)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 60,730</u>	<u>\$ 0</u>	<u>\$ 0</u>

**About the Fund:**

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

Convention and Entertainment Facilities Operating Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controllers Projection	Finance Projection
<b>Operating Revenues</b>						
Facility Rentals	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449
Parking	6,434	9,530	9,530	4,005	9,530	9,530
Contract Cleaning	0	0	0	0	0	0
Total Operating Revenues	<u>7,883</u>	<u>10,979</u>	<u>10,979</u>	<u>5,454</u>	<u>10,979</u>	<u>10,979</u>
<b>Operating Expenses</b>						
Personnel	196	250	250	135	225	225
Supplies	0	0	0	0	0	0
Services	73	112	112	20	112	112
Total Operating Expenses	<u>269</u>	<u>362</u>	<u>362</u>	<u>155</u>	<u>337</u>	<u>337</u>
Operating Income (Loss)	<u>7,614</u>	<u>10,617</u>	<u>10,617</u>	<u>5,299</u>	<u>10,642</u>	<u>10,642</u>
<b>Non-Operating Revenues (Expenses)</b>						
Hotel Occupancy Tax						
Current	86,608	87,000	87,000	41,986	87,000	87,000
Delinquent	2,809	2,000	2,000	633	2,000	2,000
Net Hotel Occupancy Tax	<u>89,417</u>	<u>89,000</u>	<u>89,000</u>	<u>42,619</u>	<u>89,000</u>	<u>89,000</u>
Interest Income	288	350	350	197	350	350
Capital Outlay	0	0	0	0	0	0
Other Interest	(192)	(241)	(241)	(114)	(241)	(241)
Other	292	292	292	292	292	292
Total Non-Operating Rev (Exp)	<u>89,804</u>	<u>89,401</u>	<u>89,401</u>	<u>42,994</u>	<u>89,401</u>	<u>89,401</u>
Income (Loss) Before Operating Transfers	<u>97,419</u>	<u>100,018</u>	<u>100,018</u>	<u>48,293</u>	<u>100,043</u>	<u>100,043</u>
<b>Operating Transfers</b>						
Transfers for Interest	13,543	14,902	14,902	7,333	14,902	14,902
Transfers for Principal	11,164	12,984	12,984	6,383	12,984	12,984
Transfer to Component Unit	73,346	72,513	72,513	32,777	72,513	72,513
Transfers to General Fund	1,449	1,449	1,449	1,449	1,449	1,449
Transfers to Debt Service	75	80	80	0	80	80
Total Operating Transfers	<u>99,576</u>	<u>101,928</u>	<u>101,928</u>	<u>47,942</u>	<u>101,928</u>	<u>101,928</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>(2,158)</u>	\$ <u>(1,910)</u>	\$ <u>(1,910)</u>	\$ <u>351</u>	\$ <u>(1,885)</u>	\$ <u>(1,885)</u>

<p>About the Fund:  The Convention and Entertainment Facilities operating fund is an enterprise fund that accounts for the operation of the City's five major entertainment centers and City-owned parking garages: Jesse H. Jones Hall, Bayou Place, Gus S. Wortham Center, George R. Brown Convention Center, and Theater District Garage.</p>
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Combined Utility System Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Operating Revenues</b>						
Water Sales	\$ 555,729	\$ 573,903	\$ 573,903	\$ 291,553	\$ 573,903	\$ 573,903
Sewer Sales	477,161	503,217	503,217	247,042	503,217	503,217
Penalties	10,672	14,400	14,400	6,614	14,400	14,400
Other	10,967	10,116	10,116	5,621	10,116	10,116
Total Operating Revenues	<u>1,054,529</u>	<u>1,101,636</u>	<u>1,101,636</u>	<u>550,830</u>	<u>1,101,636</u>	<u>1,101,636</u>
<b>Operating Expenses</b>						
Personnel	184,084	191,333	191,333	93,663	191,333	191,333
Supplies	44,460	47,819	48,415	20,098	47,819	47,819
Electricity and Gas	44,274	53,948	53,948	21,388	53,948	53,948
Contracts & Other Payments	155,307	185,777	186,423	61,998	185,777	185,777
Non-Capital Equipment	1,549	4,917	5,206	446	4,917	4,917
Total Operating Expenses	<u>429,674</u>	<u>483,794</u>	<u>485,325</u>	<u>197,593</u>	<u>483,794</u>	<u>483,794</u>
Operating Income (Loss)	<u>624,855</u>	<u>617,842</u>	<u>616,311</u>	<u>353,237</u>	<u>617,842</u>	<u>617,842</u>
<b>Non-Operating Revenues (Expenses)</b>						
Interest on Investments	12,271	7,764	7,764	8,424	7,764	7,764
Sale of Property, Mains & Scrap	14,941	2,210	2,210	258	2,210	2,210
Other	22,831	17,480	17,480	8,600	17,480	17,480
Impact Fees	20,743	20,000	20,000	11,528	20,000	20,000
HAWC Debt Service	0	0	0	0	0	0
CWA & TRA Contracts (Prin.&Int.)	(6,393)	(6,385)	(6,385)	(4,908)	(6,385)	(6,385)
Total Non-Operating Rev (Exp)	<u>64,393</u>	<u>41,069</u>	<u>41,069</u>	<u>23,902</u>	<u>41,069</u>	<u>41,069</u>
Income (Loss) Before Operating Transfers	<u>689,248</u>	<u>658,911</u>	<u>657,380</u>	<u>377,139</u>	<u>658,911</u>	<u>658,911</u>
<b>Operating Transfers</b>						
System Debt Service Transfer	473,877	507,957	507,957	331,874	507,957	507,957
CWA & TRA Contracts (P & I) Luce Bayou	12,694	3,801	3,801	761	3,801	3,801
Transfer to PIB - Water & Sewer	9,080	7,775	7,775	730	7,775	7,775
Transfer to Capital Project Fund	70,000	70,000	70,000	70,000	70,000	70,000
Pension Liability Prin & Int	5,555	6,537	6,537	855	6,537	6,537
Equipment Acquisition	10,275	51,880	53,936	6,889	51,880	51,880
Transfer to Storm Water	53,978	55,367	51,780	18,536	55,367	55,367
Total Operating Transfers	<u>635,459</u>	<u>703,317</u>	<u>701,786</u>	<u>429,645</u>	<u>703,317</u>	<u>703,317</u>
Net Current Activity						
Operating Fund Only	<u>\$ 53,789</u>	<u>\$ (44,406)</u>	<u>\$ (44,406)</u>	<u>\$ (52,506)</u>	<u>\$ (44,406)</u>	<u>\$ (44,406)</u>

**About the Fund:**

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



Dedicated Drainage & Street Renewal Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Drainage Charge Revenue <sup>(1)</sup>	\$ 106,359	\$ 104,557	\$ 104,557	\$ 53,329	\$ 104,557	\$ 104,557
Interfund Drainage Fee	7,126	7,121	7,121	3,566	7,121	7,121
Charges for Services	426	490	490	119	490	490
Licenses & Permits	1,661	2,003	2,003	612	2,003	2,003
Street Milling and Sales Earnings	663	760	760	307	760	760
Metro Intergovernmental Revenue	50,599	56,080	56,080	0	56,080	56,080
Operating Recoveries & Refunds	25	62	62	8	62	62
Miscellaneous/Other	1,180	135	135	23	135	135
<b>Total Revenues</b>	<b>168,039</b>	<b>171,208</b>	<b>171,208</b>	<b>57,964</b>	<b>171,208</b>	<b>171,208</b>
<b>Expenditures</b>						
Personnel	45,330	38,819	38,819	18,451	38,819	38,819
Supplies	10,649	11,852	11,852	4,840	11,852	11,852
Other Services	21,482	32,595	32,498	6,670	32,595	32,595
Capital Outlay	1,156	14,167	14,264	1,186	14,167	14,167
<b>Total Expenditures</b>	<b>78,617</b>	<b>97,433</b>	<b>97,433</b>	<b>31,147</b>	<b>97,433</b>	<b>97,433</b>
Net Current Activity	89,422	73,775	73,775	26,817	73,775	73,775
<b>Other Financing Sources (Uses)</b>						
Interest Income	1,020	800	800	725	800	800
Transfers In - General Fund	34,399	50,540	50,540	0	50,540	50,540
Pension Bond Proceeds	8,104	0	0	0	0	0
Debt Service Principal	(48)	0	0	0	0	0
Debt Service Interest	0	(339)	(339)	0	(339)	(339)
Transfers In - Special Revenue	87	0	0	0	0	0
Transfers Out - Comm'l Paper Agent Fees	(784)	(811)	(811)	(303)	(811)	(811)
Transfers Out - Capital Projects	(117,402)	(120,787)	(120,787)	(50,679)	(120,787)	(120,787)
Transfers Out - To Storm Water	(2,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)
Transfers Out Ch380 Trans Other Fund	(3,912)	(3,101)	(3,101)	(362)	(3,101)	(3,101)
<b>Total Other Financing Sources (Uses)</b>	<b>(81,036)</b>	<b>(79,198)</b>	<b>(79,198)</b>	<b>(56,119)</b>	<b>(79,198)</b>	<b>(79,198)</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)</b>						
Other Financing (Uses)	8,386	(5,423)	(5,423)	(29,302)	(5,423)	(5,423)
Bad Debt Expense	0	0	0	0	0	0
Fund Balance, Beginning of Year	57,002	65,388	65,388	65,388	65,388	65,388
Fund Balance, End of Year	\$ 65,388	\$ 59,965	\$ 59,965	\$ 36,086	\$ 59,965	\$ 59,965

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:

	FY2019		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund (\$0.118 equivalent of City's Ad Valorem Tax Levy)	\$ 200,306	\$ 200,306	\$ 0
Less Street & Drainage Debt Service (General Fund)	(149,766)	(149,766)	0
Captured Revenues <sup>(2)</sup> (to be transferred to Dedicated Drainage & Street Renewal Fund)	\$ 50,540	\$ 50,540	\$ 0

Note:

Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31) is \$3.887 billion. The portion of the debt associated with drainage and street improvements is estimated at \$1.025 billion.

Storm Water Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Other Interfund Services	\$ 0	\$ 88	\$ 88	\$ 0	\$ 88	\$ 88
Miscellaneous	139	42	42	48	42	42
Total Revenues	<u>139</u>	<u>130</u>	<u>130</u>	<u>48</u>	<u>130</u>	<u>130</u>
<b>Expenditures</b>						
Personnel	28,286	24,299	24,299	10,870	24,299	24,299
Supplies	1,137	1,762	1,512	429	1,762	1,762
Other Services	19,069	17,267	17,322	7,394	17,267	17,267
Capital Outlay	1,225	7,574	7,769	799	7,574	7,574
Total Expenditures	<u>49,717</u>	<u>50,902</u>	<u>50,902</u>	<u>19,492</u>	<u>50,902</u>	<u>50,902</u>
Net Current Activity	(49,578)	(50,772)	(50,772)	(19,444)	(50,772)	(50,772)
<b>Other Financing Sources (Uses)</b>						
Interest Income	131	80	80	47	80	80
Transfers In - General Fund	0	0	0	0	0	0
Transfers In - CUS	53,978	55,367	55,367	18,536	55,367	55,367
Transfers In - DD&SRF	2,500	5,500	5,500	5,500	5,500	5,500
Pension Bond Obligation Proceeds	5,061	0	0	0	0	0
Transfer Out - Pension Liability Interest	0	0	0	0	0	0
Transfer Out -Capital Project	(900)	0	0	0	0	0
Transfer Out -Special Revenue	(87)	0	0	0	0	0
Debit Service Principal	(757)	(903)	(903)	(359)	(903)	(903)
Transfer Out -Discretionary Debt	(15,108)	(16,011)	(16,011)	(4,561)	(16,011)	(16,011)
Total Other Financing Sources (Uses)	<u>44,818</u>	<u>44,033</u>	<u>44,033</u>	<u>19,163</u>	<u>44,033</u>	<u>44,033</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(4,760)	(6,739)	(6,739)	(281)	(6,739)	(6,739)
Fund Balance, Beginning of Year	<u>11,987</u>	<u>7,227</u>	<u>7,227</u>	<u>7,227</u>	<u>7,227</u>	<u>7,227</u>
Fund Balance, End of Year	<u>\$ 7,227</u>	<u>\$ 488</u>	<u>\$ 488</u>	<u>\$ 6,946</u>	<u>\$ 488</u>	<u>\$ 488</u>

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



Health Benefits Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
City Medical Plans	\$ 359,331	\$ 382,592	\$ 382,592	\$ 188,003	\$ 382,592	\$ 382,592
City Dental Plans	11,333	11,495	11,495	5,713	11,495	11,495
City Life Insurance Plans	6,688	7,323	7,323	3,390	7,323	7,323
Vision	3,073	3,655	3,655	1,776	3,655	3,655
Health Flexible Spending Account	4,806	5,200	5,200	2,260	5,200	5,200
Dependent Care Reimbursement	434	435	435	204	435	435
<b>Operating Revenues</b>	<u>385,665</u>	<u>410,700</u>	<u>410,700</u>	<u>201,346</u>	<u>410,700</u>	<u>410,700</u>
<b>Operating Expenses</b>						
Medicare Advantage	28,479	29,192	29,192	15,548	29,192	29,192
City Medical Plan Claims - Cigna	314,151	342,396	342,396	159,083	342,396	342,396
City Dental Plan Claims	11,333	11,495	11,495	5,713	11,495	11,495
Vision	3,074	3,655	3,655	1,776	3,655	3,655
City Life Insurance Plans	6,688	7,323	7,323	3,389	7,323	7,323
Administrative Costs	6,471	9,759	9,759	3,099	9,759	9,759
Health Flexible Spending Account	4,981	5,380	5,380	2,329	5,380	5,380
Dependent Care	434	435	435	204	435	435
<b>Operating Expenses</b>	<u>375,611</u>	<u>409,635</u>	<u>409,635</u>	<u>191,141</u>	<u>409,635</u>	<u>409,635</u>
Operating Income (Loss)	10,054	1,065	1,065	10,205	1,065	1,065
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	851	700	700	665	700	700
Prior Year Expense Recovery	224	0	0	6	0	0
Miscellaneous Revenue	671	0	0	932	0	0
Performance Guarantees	0	0	0	0	0	0
Medicare Part D - Distribution	0	0	0	0	0	0
<b>Non-Operating Revenues (Expenses)</b>	<u>1,746</u>	<u>700</u>	<u>700</u>	<u>1,603</u>	<u>700</u>	<u>700</u>
Net Income (Loss)	11,800	1,765	1,765	11,808	1,765	1,765
Net Assets, Beginning of Year	17,429	29,229	29,229	29,229	29,229	29,229
Net Assets, End of Year	<u>\$ 29,229</u>	<u>\$ 30,994</u>	<u>\$ 30,994</u>	<u>\$ 41,037</u>	<u>\$ 30,994</u>	<u>\$ 30,994</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 December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Contributions	\$ 1,313	\$ 1,309	\$ 1,309	\$ 650	\$ 1,309	\$ 1,309
<b>Operating Revenues</b>	<u>1,313</u>	<u>1,309</u>	<u>1,309</u>	<u>650</u>	<u>1,309</u>	<u>1,309</u>
<b>Operating Expenses</b>						
Management Consulting Services	24	25	25	0	25	25
Claims Payment Services	148	160	160	44	160	160
Employee Medical Claims	(1,218)	1,510	1,510	755	1,510	1,510
<b>Operating Expenses</b>	<u>(1,046)</u>	<u>1,695</u>	<u>1,695</u>	<u>799</u>	<u>1,695</u>	<u>1,695</u>
Operating Income (Loss)	2,359	(386)	(386)	(149)	(386)	(386)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	136	80	80	93	186	186
<b>Non-Operating Revenues (Expenses)</b>	<u>136</u>	<u>80</u>	<u>80</u>	<u>93</u>	<u>186</u>	<u>186</u>
Net Income (Loss)	2,495	(306)	(306)	(56)	(200)	(200)
Net Assets, Beginning of Year	<u>1,595</u>	<u>4,090</u>	<u>4,090</u>	<u>4,090</u>	<u>4,090</u>	<u>4,090</u>
Net Assets, End of Year	<u>\$ 4,090</u>	<u>\$ 3,784</u>	<u>\$ 3,784</u>	<u>\$ 4,034</u>	<u>\$ 3,890</u>	<u>\$ 3,890</u>

**About the Fund:**

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

Property and Casualty Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Operating Revenues</b>						
Interfund Legal Services	\$ 37,940	\$ 45,712	\$ 45,712	\$ 4,799	\$ 45,712	\$ 45,712
<b>Operating Revenues</b>	<u>37,940</u>	<u>45,712</u>	<u>45,712</u>	<u>4,799</u>	<u>45,712</u>	<u>45,712</u>
<b>Operating Expenses</b>						
Personnel	7,572	8,655	8,655	3,768	8,655	8,655
Supplies	134	180	168	16	180	180
Services:						
Insurance Fees/Adm.	24,267	21,561	21,561	846	21,561	21,561
Claims and Judgments	2,952	10,950	10,600	1,621	10,950	10,950
Other Services	3,012	4,366	4,715	969	4,366	4,366
Capital Outlay	2	0	13	0	0	0
<b>Operating Expenses</b>	<u>37,939</u>	<u>45,712</u>	<u>45,712</u>	<u>7,220</u>	<u>45,712</u>	<u>45,712</u>
Operating Income (Loss)	1	0	0	(2,421)	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>
<b>Pension Bond Proceeds</b>	0	0	0	0	0	0
Net Income (Loss)	1	0	0	(2,421)	0	0
Net Assets, Beginning of Year	<u>81</u>	<u>82</u>	<u>82</u>	<u>82</u>	<u>82</u>	<u>82</u>
Net Assets, End of Year	<u>\$ 82</u>	<u>\$ 82</u>	<u>\$ 82</u>	<u>\$ (2,339)</u>	<u>\$ 82</u>	<u>\$ 82</u>

**About the Fund:**

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

Workers' Compensation Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Contributions	\$ 23,040	\$ 27,230	\$ 27,230	\$ 13,438	\$ 27,230	\$ 27,230
<b>Operating Revenues</b>	<u>23,040</u>	<u>27,230</u>	<u>27,230</u>	<u>13,438</u>	<u>27,230</u>	<u>27,230</u>
<b>Operating Expenses</b>						
Personnel	3,480	5,432	5,432	2,571	5,432	5,432
Supplies	43	185	184	32	184	184
Current Year Claims	18,704	20,290	20,290	10,018	20,290	20,290
Services	814	1,220	1,218	389	1,218	1,218
Capital Outlay	0	114	114	2	114	114
Non-Capital Outlay	14	8	11	0	11	11
<b>Operating Expenses</b>	<u>23,055</u>	<u>27,249</u>	<u>27,249</u>	<u>13,012</u>	<u>27,249</u>	<u>27,249</u>
Operating Income (Loss)	(15)	(19)	(19)	426	(19)	(19)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	12	19	19	13	17	17
Prior Year Recoveries	0	0	0	0	0	0
Other	3	0	0	2	2	2
<b>Non-Operating Revenues (Expenses)</b>	<u>15</u>	<u>19</u>	<u>19</u>	<u>15</u>	<u>19</u>	<u>19</u>
Net Income (Loss)	0	0	0	441	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>\$ 441</u>	<u>\$ 0</u>	<u>\$ 0</u>

<p><b>About the Fund:</b>  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.</p>
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Asset Forfeiture Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Confiscations	\$ 9,047	\$ 5,103	\$ 5,103	\$ 3,327	\$ 5,103	\$ 5,103
Interest Income	102	27	27	62	71	71
Other	0	0	0	0	0	0
Total Revenues	<u>9,149</u>	<u>5,130</u>	<u>5,130</u>	<u>3,389</u>	<u>5,174</u>	<u>5,174</u>
<b>Expenditures</b>						
Personnel	4,730	4,400	4,400	2,202	4,669	4,669
Supplies	1,029	1,730	1,561	203	1,566	1,566
Other Services	1,085	1,732	1,739	738	1,732	1,732
Capital Purchases	185	0	323	43	323	323
Non-Capital Purchases	1,483	2,738	2,577	32	2,310	2,310
Total Expenditures	<u>8,512</u>	<u>10,600</u>	<u>10,600</u>	<u>3,218</u>	<u>10,600</u>	<u>10,600</u>
Net Current Activity	637	(5,470)	(5,470)	171	(5,426)	(5,426)
Fund Balance, Beginning of Year	<u>5,684</u>	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>
Fund Balance, End of Year	<u>\$ 6,321</u>	<u>\$ 851</u>	<u>\$ 851</u>	<u>\$ 6,492</u>	<u>\$ 895</u>	<u>\$ 895</u>

Auto Dealers Special Revenue Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Auto Dealers Licenses	\$ 2,706	\$ 2,718	\$ 2,718	\$ 1,097	\$ 2,718	\$ 2,718
Vehicle Storage Notification	436	450	450	190	450	450
Vehicle Auction Fees	366	350	350	150	350	350
Interest Income	42	31	31	26	31	31
Other	4,014	3,750	3,750	2,269	3,847	3,847
Total Revenues	<u>7,564</u>	<u>7,299</u>	<u>7,299</u>	<u>3,732</u>	<u>7,396</u>	<u>7,396</u>
<b>Expenditures</b>						
Personnel	3,908	4,246	4,246	2,046	4,246	4,246
Supplies	385	418	418	288	418	418
Other Services	1,876	1,696	2,097	585	2,030	2,030
Capital Purchases	38	1,462	1,061	0	1,027	1,027
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>6,207</u>	<u>7,822</u>	<u>7,822</u>	<u>2,919</u>	<u>7,721</u>	<u>7,721</u>
<b>Other Financing Sources (Uses)</b>						
Transfers Out	(1,586)	(1,650)	(1,650)	(893)	(1,650)	(1,650)
Total Other Financing Sources (Uses)	<u>(1,586)</u>	<u>(1,650)</u>	<u>(1,650)</u>	<u>(893)</u>	<u>(1,650)</u>	<u>(1,650)</u>
Net Current Activity	(229)	(2,173)	(2,173)	(80)	(1,975)	(1,975)
Fund Balance, Beginning of Year	<u>2,301</u>	<u>2,072</u>	<u>2,072</u>	<u>2,072</u>	<u>2,072</u>	<u>2,072</u>
Fund Balance, End of Year	<u>\$ 2,072</u>	<u>\$ (101)</u>	<u>\$ (101)</u>	<u>\$ 1,992</u>	<u>\$ 97</u>	<u>\$ 97</u>



BARC Special Revenue Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Licenses & Fees	\$ 1,733	\$ 1,620	\$ 1,620	\$ 698	\$ 1,620	\$ 1,620
Interest	18	22	22	16	22	22
Animal Adoption	180	180	180	64	180	180
Contributions	334	130	130	93	129	129
Recoveries and Refund	0	0	0	0	0	0
Other Revenue	1	0	0	1	1	1
Total Revenues	<u>2,266</u>	<u>1,952</u>	<u>1,952</u>	<u>872</u>	<u>1,952</u>	<u>1,952</u>
<b>Expenditures</b>						
Personnel	7,360	8,642	8,642	3,699	8,642	8,642
Supplies	1,293	1,564	1,518	567	1,518	1,518
Other Services	2,322	2,913	2,959	1,122	2,957	2,957
Capital Outlay	0	35	35	37	37	37
Non-Capital Outlay	21	0	0	0	0	0
Total Expenditures	<u>10,996</u>	<u>13,154</u>	<u>13,154</u>	<u>5,425</u>	<u>13,154</u>	<u>13,154</u>
Net Current Activity	<u>(8,730)</u>	<u>(11,202)</u>	<u>(11,202)</u>	<u>(4,553)</u>	<u>(11,202)</u>	<u>(11,202)</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	8,024	9,524	9,524	2,381	9,524	9,524
Total Other Financing Sources (Uses)	<u>8,024</u>	<u>9,524</u>	<u>9,524</u>	<u>2,381</u>	<u>9,524</u>	<u>9,524</u>
Net Current Activity	(706)	(1,678)	(1,678)	(2,172)	(1,678)	(1,678)
Fund Balance, Beginning of Year	<u>3,531</u>	<u>2,825</u>	<u>2,825</u>	<u>2,825</u>	<u>2,825</u>	<u>2,825</u>
Fund Balance, End of Year	<u>\$ 2,825</u>	<u>\$ 1,147</u>	<u>\$ 1,147</u>	<u>\$ 653</u>	<u>\$ 1,147</u>	<u>\$ 1,147</u>

Bayou Greenway 2020 Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Charges for Services	\$ 1,222	\$ 1,338	\$ 1,338	\$ 504	\$ 1,338	\$ 1,338
Other Revenue	0	0	0	0	0	0
Interest	14	9	9	8	9	9
Total Revenues	<u>1,236</u>	<u>1,347</u>	<u>1,347</u>	<u>512</u>	<u>1,347</u>	<u>1,347</u>
<b>Expenditures</b>						
Personnel	901	1,022	1,022	421	1,023	1,023
Supplies	19	42	42	0	42	42
Other Services	52	83	83	10	83	83
Capital Outlay	0	200	200	0	200	200
Non-Capital Outlay	0	0	0	0	0	0
Total Expenditures	<u>972</u>	<u>1,347</u>	<u>1,347</u>	<u>431</u>	<u>1,347</u>	<u>1,347</u>
Operating Transfer						
Operating Transfer Out	<u>(472)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>(472)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	<u>(208)</u>	<u>(0)</u>	<u>(0)</u>	<u>81</u>	<u>(0)</u>	<u>(0)</u>
Fund Balance, Beginning of Year	<u>906</u>	<u>698</u>	<u>698</u>	<u>698</u>	<u>698</u>	<u>698</u>
Fund Balance, End of Year	<u>\$ 698</u>	<u>\$ 698</u>	<u>\$ 698</u>	<u>\$ 779</u>	<u>\$ 698</u>	<u>\$ 698</u>

Building Inspection Special Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Permits and Licenses	\$ 61,446	\$ 58,967	\$ 58,967	\$ 32,365	\$ 58,967	\$ 58,967
Charges for Services	15,799	16,012	16,012	8,215	16,012	16,012
Other	2,355	2,646	2,646	675	2,646	2,646
Interest Income	569	506	506	364	506	506
Total Revenues	<u>80,169</u>	<u>78,131</u>	<u>78,131</u>	<u>41,619</u>	<u>78,131</u>	<u>78,131</u>
<b>Expenditures</b>						
Personnel	68,933	60,365	60,365	29,560	60,365	60,365
Supplies	711	909	909	216	909	909
Other Services	13,217	18,123	18,784	6,231	18,475	18,475
Capital Outlay	13	7,392	6,731	2,585	7,040	7,040
Non-Capital Outlay	186	600	600	103	600	600
Total Expenditures	<u>83,060</u>	<u>87,389</u>	<u>87,389</u>	<u>38,695</u>	<u>87,389</u>	<u>87,389</u>
Net Current Activity	<u>(2,891)</u>	<u>(9,258)</u>	<u>(9,258)</u>	<u>2,924</u>	<u>(9,258)</u>	<u>(9,258)</u>
<b>Other Financing Sources (Uses)</b>						
Debt Service Principal	(67)	0	0	0	0	0
Operating Transfers Out	(11,001)	(4,082)	(4,082)	(1,908)	(4,082)	(4,082)
Pension Obligation Bond Proceeds	11,927	0	0	0	0	0
Operating Transfers In	0	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>859</u>	<u>(4,082)</u>	<u>(4,082)</u>	<u>(1,908)</u>	<u>(4,082)</u>	<u>(4,082)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	(2,032)	(13,340)	(13,340)	1,016	(13,340)	(13,340)
Fund Balance, Beginning of Year	<u>35,761</u>	<u>33,729</u>	<u>33,729</u>	<u>33,729</u>	<u>33,729</u>	<u>33,729</u>
Fund Balance, End of Year	<u>\$ 33,729</u>	<u>\$ 20,389</u>	<u>\$ 20,389</u>	<u>\$ 34,745</u>	<u>\$ 20,389</u>	<u>\$ 20,389</u>

Cable Television Special Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 5,160	\$ 4,579	\$ 4,579	\$ 1,047	\$ 4,579	\$ 4,579
Total Revenues	<u>5,160</u>	<u>4,579</u>	<u>4,579</u>	<u>1,047</u>	<u>4,579</u>	<u>4,579</u>
<b>Expenditures</b>						
Maintenance and Operations	3,884	3,911	3,911	993	3,911	3,911
Equipment	12	10	10	0	10	10
Debt Services	0	250	250	0	250	250
Total Expenditures	<u>3,896</u>	<u>4,171</u>	<u>4,171</u>	<u>993</u>	<u>4,171</u>	<u>4,171</u>
Net Current Activity	1,264	408	408	55	408	408
Fund Balance, Beginning of Year	<u>1,561</u>	<u>2,825</u>	<u>2,825</u>	<u>2,825</u>	<u>2,825</u>	<u>2,825</u>
Fund Balance, End of Year	<u>\$ 2,825</u>	<u>\$ 3,233</u>	<u>\$ 3,233</u>	<u>\$ 2,880</u>	<u>\$ 3,233</u>	<u>\$ 3,233</u>

Child Safety Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Interest on Investments	\$ 19	\$ 20	\$ 20	\$ 17	\$ 20	\$ 20
Municipal Courts Collections	2,622	2,585	2,585	1,263	2,585	2,585
Harris County Collections	825	800	800	362	800	800
<b>Total Revenues</b>	<u>3,466</u>	<u>3,405</u>	<u>3,405</u>	<u>1,642</u>	<u>3,405</u>	<u>3,405</u>
<b>Expenditures</b>						
School Crossing Guard Program	3,347	3,402	3,402	(871)	3,402	3,402
Miscellaneous Parts and Supplies	3	3	3	1	3	3
<b>Total Expenditures</b>	<u>3,350</u>	<u>3,405</u>	<u>3,405</u>	<u>(870)</u>	<u>3,405</u>	<u>3,405</u>
Net Current Activity	116	0	0	2,512	0	0
Fund Balance, Beginning of Year	<u>3</u>	<u>119</u>	<u>119</u>	<u>119</u>	<u>119</u>	<u>119</u>
<b>Fund Balance, End of Year</b>	<u>\$ 119</u>	<u>\$ 119</u>	<u>\$ 119</u>	<u>\$ 2,631</u>	<u>\$ 119</u>	<u>\$ 119</u>

Contractor Responsibility Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 788	\$ 1,191	\$ 1,191	\$ 257	\$ 1,191	\$ 1,191
<b>Total Revenues</b>	<u>788</u>	<u>1,191</u>	<u>1,191</u>	<u>257</u>	<u>1,191</u>	<u>1,191</u>
<b>Expenditures</b>						
Personnel	118	152	152	51	152	152
Supplies	1	1	1	0	1	1
Other Services	324	772	772	162	906	906
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Debt Services and Other Uses	400	400	400	0	400	400
<b>Total Expenditures</b>	<u>843</u>	<u>1,325</u>	<u>1,325</u>	<u>213</u>	<u>1,459</u>	<u>1,459</u>
Net Current Activity	(55)	(134)	(134)	44	(268)	(268)
Fund Balance, Beginning of Year	<u>3,192</u>	<u>3,137</u>	<u>3,137</u>	<u>3,137</u>	<u>3,137</u>	<u>3,137</u>
<b>Fund Balance, End of Year</b>	<u>\$ 3,137</u>	<u>\$ 3,003</u>	<u>\$ 3,003</u>	<u>\$ 3,181</u>	<u>\$ 2,869</u>	<u>\$ 2,869</u>

Essential Public Health Services Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	Adopted Budget	Current Budget	FY2019		
				YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 24,406	\$ 15,632	\$ 15,632	\$ 5,481	\$ 15,632	\$ 15,632
Total Revenues	<u>24,406</u>	<u>15,632</u>	<u>15,632</u>	<u>5,481</u>	<u>15,632</u>	<u>15,632</u>
<b>Expenditures</b>						
Personnel	14,364	19,212	19,212	8,186	19,212	19,212
Supplies	638	1,162	1,064	263	1,071	1,071
Other Services	6,374	8,190	8,361	3,023	8,356	8,356
Non-Capital Purchases	134	418	345	1	342	342
Capital Purchases	26	0	0	0	0	0
Total Expenditures	<u>21,536</u>	<u>28,982</u>	<u>28,982</u>	<u>11,474</u>	<u>28,982</u>	<u>28,982</u>
Net Current Activity	2,870	(13,350)	(13,350)	(5,993)	(13,350)	(13,350)
Fund Balance, Beginning of Year	<u>12,911</u>	<u>15,781</u>	<u>15,781</u>	<u>15,781</u>	<u>15,781</u>	<u>15,781</u>
Fund Balance, End of Year	<u>\$ 15,781</u>	<u>\$ 2,431</u>	<u>\$ 2,431</u>	<u>\$ 9,788</u>	<u>\$ 2,431</u>	<u>\$ 2,431</u>

Forensic Transition Special Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	Adopted Budget	Current Budget	FY2019		
				YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Police Services	\$ 2,787	\$ 2,656	\$ 2,656	\$ 638	\$ 2,078	\$ 2,078
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	34	0	0	0	0	0
Total Revenues	<u>2,821</u>	<u>2,656</u>	<u>2,656</u>	<u>638</u>	<u>2,078</u>	<u>2,078</u>
<b>Expenditures</b>						
Personnel	2,780	2,629	2,629	880	2,051	2,051
Supplies	0	0	0	0	0	0
Other Services	60	27	27	8	27	27
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>2,840</u>	<u>2,656</u>	<u>2,656</u>	<u>888</u>	<u>2,078</u>	<u>2,078</u>
Net Current Activity	(19)	0	0	(250)	0	0
Fund Balance, Beginning of Year	<u>24</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
Fund Balance, End of Year	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ (245)</u>	<u>\$ 5</u>	<u>\$ 5</u>

Health Special Revenue Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 2,976	\$ 3,144	\$ 3,144	\$ 1,603	\$ 3,144	\$ 3,144
Total Revenues	<u>2,976</u>	<u>3,144</u>	<u>3,144</u>	<u>1,603</u>	<u>3,144</u>	<u>3,144</u>
<b>Expenditures</b>						
Personnel	1,875	2,325	2,325	1,162	2,325	2,325
Supplies	155	380	328	79	340	340
Other Services	1,176	2,692	2,589	540	2,524	2,524
Non-Capital Purchases	4	80	225	134	225	225
Capital Purchases	0	280	290	173	344	344
Total Expenditures	<u>3,210</u>	<u>5,757</u>	<u>5,757</u>	<u>2,088</u>	<u>5,757</u>	<u>5,757</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	400	400	400	0	400	400
Total Operating Transfers	<u>400</u>	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>400</u>
Net Current Activity	166	(2,213)	(2,213)	(485)	(2,213)	(2,213)
Fund Balance, Beginning of Year	<u>6,100</u>	<u>6,266</u>	<u>6,266</u>	<u>6,266</u>	<u>6,266</u>	<u>6,266</u>
Fund Balance, End of Year	\$ <u>6,266</u>	\$ <u>4,053</u>	\$ <u>4,053</u>	\$ <u>5,781</u>	\$ <u>4,053</u>	\$ <u>4,053</u>

Historic Preservation Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Interest Income	\$ 24	\$ 20	\$ 20	\$ 17	\$ 20	\$ 20
Charges for Services	224	250	250	178	250	250
Other Interfund Services	36	0	0	0	0	0
Total Revenues	<u>284</u>	<u>270</u>	<u>270</u>	<u>195</u>	<u>270</u>	<u>270</u>
<b>Expenditures</b>						
Supplies & Other Services	205	387	387	88	387	387
Total Expenditures	<u>205</u>	<u>387</u>	<u>387</u>	<u>88</u>	<u>387</u>	<u>387</u>
Net Current Activity	79	(117)	(117)	107	(117)	(117)
Fund Balance, Beginning of Year	<u>1,741</u>	<u>1,820</u>	<u>1,820</u>	<u>1,820</u>	<u>1,820</u>	<u>1,820</u>
Fund Balance, End of Year	\$ <u>1,820</u>	\$ <u>1,703</u>	\$ <u>1,703</u>	\$ <u>1,927</u>	\$ <u>1,703</u>	\$ <u>1,703</u>

Houston Emergency Center Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 25,806	\$ 26,134	\$ 26,134	\$ 7,462	\$ 26,134	\$ 26,134
Total Revenues	<u>25,806</u>	<u>26,134</u>	<u>26,134</u>	<u>7,462</u>	<u>26,134</u>	<u>26,134</u>
<b>Expenditures</b>						
Maintenance and Operations	25,416	28,432	28,432	12,632	28,432	28,432
Total Expenditures	<u>25,416</u>	<u>28,432</u>	<u>28,432</u>	<u>12,632</u>	<u>28,432</u>	<u>28,432</u>
Net Current Activity	390	(2,298)	(2,298)	(5,170)	(2,298)	(2,298)
Fund Balance, Beginning of Year	<u>4,812</u>	<u>5,202</u>	<u>5,202</u>	<u>5,202</u>	<u>5,202</u>	<u>5,202</u>
Fund Balance, End of Year	<u>\$ 5,202</u>	<u>\$ 2,904</u>	<u>\$ 2,904</u>	<u>\$ 32</u>	<u>\$ 2,904</u>	<u>\$ 2,904</u>

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Houston Transtar Center Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Other Grant Awards	\$ 1,780	\$ 2,101	\$ 2,101	\$ 1,076	\$ 2,101	\$ 2,101
Other Service Charges	694	884	884	471	880	880
Misc. Revenue	0	0	0	0	0	0
Interest Income	19	15	15	16	19	19
Total Revenues	<u>2,493</u>	<u>3,000</u>	<u>3,000</u>	<u>1,563</u>	<u>3,000</u>	<u>3,000</u>
<b>Expenditures</b>						
Maintenance and Operations	2,196	3,169	3,169	804	3,169	3,169
Total Expenditures	<u>2,196</u>	<u>3,169</u>	<u>3,169</u>	<u>804</u>	<u>3,169</u>	<u>3,169</u>
Net Current Activity	297	(169)	(169)	759	(169)	(169)
Fund Balance, Beginning of Year	<u>1,277</u>	<u>1,574</u>	<u>1,574</u>	<u>1,574</u>	<u>1,574</u>	<u>1,574</u>
Fund Balance, End of Year	<u>\$ 1,574</u>	<u>\$ 1,405</u>	<u>\$ 1,405</u>	<u>\$ 2,333</u>	<u>\$ 1,405</u>	<u>\$ 1,405</u>

Juvenile Case Manager Fee Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 1,080	\$ 1,176	\$ 1,176	\$ 532	\$ 1,176	\$ 1,176
Total Revenues	<u>1,080</u>	<u>1,176</u>	<u>1,176</u>	<u>532</u>	<u>1,176</u>	<u>1,176</u>
<b>Expenditures</b>						
Personnel	1,220	1,400	1,400	447	1,400	1,400
Supplies	4	17	17	0	17	17
Other Services and Charges	71	98	98	38	98	98
Non Capital Purchases	0	5	5	0	5	5
Total Expenditures	<u>1,295</u>	<u>1,520</u>	<u>1,520</u>	<u>485</u>	<u>1,520</u>	<u>1,520</u>
Net Current Activity	(215)	(344)	(344)	47	(344)	(344)
Fund Balance, Beginning of Year	<u>877</u>	<u>662</u>	<u>662</u>	<u>662</u>	<u>662</u>	<u>662</u>
Fund Balance, End of Year	<u>\$ 662</u>	<u>\$ 318</u>	<u>\$ 318</u>	<u>\$ 709</u>	<u>\$ 318</u>	<u>\$ 318</u>

Laboratory Operations and Maintenance Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 487	\$ 573	\$ 573	\$ 229	\$ 573	\$ 573
Total Revenues	<u>487</u>	<u>573</u>	<u>573</u>	<u>229</u>	<u>573</u>	<u>573</u>
<b>Expenditures</b>						
Personnel	0	0	0	0	0	0
Supplies	33	46	46	(5)	46	46
Other Services	360	523	503	220	501	501
Non-Capital Purchases	18	0	0	0	2	2
Capital Purchases	0	0	20	19	20	20
Total Expenditures	<u>411</u>	<u>569</u>	<u>569</u>	<u>234</u>	<u>569</u>	<u>569</u>
Net Current Activity	76	4	4	(5)	4	4
Fund Balance, Beginning of Year	<u>197</u>	<u>273</u>	<u>273</u>	<u>273</u>	<u>273</u>	<u>273</u>
Fund Balance, End of Year	<u>\$ 273</u>	<u>\$ 277</u>	<u>\$ 277</u>	<u>\$ 268</u>	<u>\$ 277</u>	<u>\$ 277</u>

Maintenance Renewal and Replacement Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Interest Income	\$ 62	\$ 0	\$ 0	\$ 67	\$ 67	\$ 67
Other Revenue	8	0	0	39	39	39
Total Revenues	<u>70</u>	<u>0</u>	<u>0</u>	<u>106</u>	<u>106</u>	<u>106</u>
<b>Expenses</b>						
Personnel	6,194	7,093	7,093	3,111	7,093	7,093
Supplies	1,488	2,337	2,260	318	2,260	2,260
Other Services	9,356	11,637	11,707	4,556	11,707	11,707
Capital Purchases	214	0	7	3	7	7
Non-Capital Purchases	0	5	5	0	5	5
Total Expenses	<u>17,252</u>	<u>21,072</u>	<u>21,072</u>	<u>7,988</u>	<u>21,072</u>	<u>21,072</u>
<b>Operating Transfers</b>						
Operating Transfers In	20,922	20,922	20,922	5,231	20,922	20,922
Operating Transfers Out	0	0	0	0	0	0
Total Operating Transfers	<u>20,922</u>	<u>20,922</u>	<u>20,922</u>	<u>5,231</u>	<u>20,922</u>	<u>20,922</u>
Net Current Activity	3,740	(150)	(150)	(2,652)	(44)	(44)
Fund Balance, Beginning of Year	<u>3,434</u>	<u>7,174</u>	<u>7,174</u>	<u>7,174</u>	<u>7,174</u>	<u>7,174</u>
Fund Balance, End of Year	<u>\$ 7,174</u>	<u>\$ 7,024</u>	<u>\$ 7,024</u>	<u>\$ 4,522</u>	<u>\$ 7,130</u>	<u>\$ 7,130</u>

Municipal Court Building Security Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Current Revenues	\$ 549	\$ 647	\$ 647	\$ 268	\$ 647	\$ 647
Total Revenues	<u>549</u>	<u>647</u>	<u>647</u>	<u>268</u>	<u>647</u>	<u>647</u>
<b>Expenditures</b>						
Personnel	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	519	660	660	279	660	660
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>519</u>	<u>660</u>	<u>660</u>	<u>279</u>	<u>660</u>	<u>660</u>
Net Current Activity	30	(13)	(13)	(11)	(13)	(13)
Fund Balance, Beginning of Year	<u>89</u>	<u>119</u>	<u>119</u>	<u>119</u>	<u>119</u>	<u>119</u>
Fund Balance, End of Year	<u>\$ 119</u>	<u>\$ 106</u>	<u>\$ 106</u>	<u>\$ 108</u>	<u>\$ 106</u>	<u>\$ 106</u>



Municipal Court Technology Fee Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Municipal Court Fines	\$ 731	\$ 798	\$ 798	\$ 356	\$ 782	\$ 782
Interest Income	22	17	17	17	33	33
Misc.	342	300	300	0	300	300
Total Revenues	<u>1,095</u>	<u>1,115</u>	<u>1,115</u>	<u>373</u>	<u>1,115</u>	<u>1,115</u>
<b>Expenditures</b>						
Personnel	189	206	206	105	206	206
Supplies	0	10	10	0	10	10
Other Services	373	533	533	442	533	533
Capital Purchases	0	115	115	0	115	115
Total Expenditures	<u>562</u>	<u>864</u>	<u>864</u>	<u>547</u>	<u>864</u>	<u>864</u>
Net Current Activity	533	251	251	(174)	251	251
Fund Balance, Beginning of Year	<u>1,472</u>	<u>2,005</u>	<u>2,005</u>	<u>2,005</u>	<u>2,005</u>	<u>2,005</u>
Fund Balance, End of Year	\$ <u>2,005</u>	\$ <u>2,256</u>	\$ <u>2,256</u>	\$ <u>1,831</u>	\$ <u>2,256</u>	\$ <u>2,256</u>

Parking Management Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Parking Violations	\$ 8,899	\$ 9,767	\$ 9,767	\$ 3,558	\$ 9,767	\$ 9,767
Parking Fees	10,307	10,363	10,363	5,174	10,437	10,437
Permit Fees	325	341	341	129	341	341
Other Revenue	467	21	21	2	21	21
Interest Income	66	34	34	43	50	50
Total Revenues	<u>20,064</u>	<u>20,526</u>	<u>20,526</u>	<u>8,906</u>	<u>20,616</u>	<u>20,616</u>
<b>Expenses</b>						
Personnel	4,839	5,757	5,757	2,458	5,757	5,757
Supplies	363	574	574	127	574	574
Other Services	4,890	6,937	6,815	2,774	6,815	6,815
Capital Outlay	101	545	667	67	667	667
Non-Capital Outlay	24	68	68	0	68	68
Total Expenses	<u>10,217</u>	<u>13,881</u>	<u>13,881</u>	<u>5,426</u>	<u>13,881</u>	<u>13,881</u>
Net Current Activity	<u>9,847</u>	<u>6,645</u>	<u>6,645</u>	<u>3,480</u>	<u>6,735</u>	<u>6,735</u>
<b>Other Financing Sources (Uses)</b>						
Transfers (to) from Special	0	0	0	0	0	0
Operating Transfers - In (Out)	(9,414)	(7,000)	(7,000)	(3,500)	(7,000)	(7,000)
Transfers for Interest	(803)	(1,068)	(1,068)	0	(1,068)	(1,068)
Total Other Financing Sources (Uses)	<u>(10,217)</u>	<u>(8,068)</u>	<u>(8,068)</u>	<u>(3,500)</u>	<u>(8,068)</u>	<u>(8,068)</u>
Net Current Activity	(370)	(1,423)	(1,423)	(20)	(1,333)	(1,333)
Fund Balance, Beginning of Year	<u>2,480</u>	<u>2,110</u>	<u>2,110</u>	<u>2,110</u>	<u>2,110</u>	<u>2,110</u>
Fund Balance, End of Year	\$ <u>2,110</u>	\$ <u>687</u>	\$ <u>687</u>	\$ <u>2,090</u>	\$ <u>777</u>	\$ <u>777</u>

Parks Golf Special Revenue Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Concessions	\$ 1,703	\$ 1,720	\$ 1,720	\$ 828	\$ 1,720	\$ 1,720
Rental of Property	881	757	757	363	757	757
Interest Income	18	10	10	13	10	10
Golf	2,951	2,737	2,737	1,188	2,737	2,737
Other	32	31	31	15	31	31
Total Revenues	<u>5,585</u>	<u>5,255</u>	<u>5,255</u>	<u>2,407</u>	<u>5,255</u>	<u>5,255</u>
<b>Expenses</b>						
Personnel	3,867	3,925	3,925	1,857	3,925	3,925
Supplies	632	620	597	309	614	614
Other Services	860	857	880	493	1,063	1,063
Non-Capital Outlay	0	0	0	0	0	0
Total Expenses	<u>5,359</u>	<u>5,402</u>	<u>5,402</u>	<u>2,659</u>	<u>5,602</u>	<u>5,602</u>
Net Current Activity	226	(147)	(147)	(252)	(347)	(347)
Fund Balance, Beginning of Year	<u>1,049</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>
Fund Balance, End of Year	<u>\$ 1,275</u>	<u>\$ 1,128</u>	<u>\$ 1,128</u>	<u>\$ 1,023</u>	<u>\$ 928</u>	<u>\$ 928</u>

Parks Special Revenue Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
<b>Revenues</b>						
Concessions	\$ 499	\$ 474	\$ 474	\$ 236	\$ 474	\$ 474
Facility Admissions/User Fees	111	143	143	49	143	143
Program Fees	445	541	541	155	541	541
Rental of Property	547	611	611	213	611	611
Licenses and Permits	171	175	175	74	175	175
Interest Income	111	81	81	65	81	81
Tennis	183	170	170	95	170	170
Sale of Capital Assets-Land/Streets	0	0	0	0	0	0
Other	1,366	125	125	45	125	125
Total Revenues	<u>3,433</u>	<u>2,320</u>	<u>2,320</u>	<u>932</u>	<u>2,320</u>	<u>2,320</u>
<b>Expenses</b>						
Personnel	677	852	852	392	852	852
Supplies	499	697	697	149	697	697
Other Services	823	1,394	1,394	273	1,394	1,394
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>1,999</u>	<u>2,943</u>	<u>2,943</u>	<u>814</u>	<u>2,943</u>	<u>2,943</u>
<b>Operating Transfers</b>						
Operating Transfers (Out)	<u>(2,000)</u>	<u>(2,615)</u>	<u>(2,615)</u>	<u>(1,308)</u>	<u>(2,615)</u>	<u>(2,615)</u>
Total Operating Transfers	<u>(2,000)</u>	<u>(2,615)</u>	<u>(2,615)</u>	<u>(1,308)</u>	<u>(2,615)</u>	<u>(2,615)</u>
Net Current Activity	(566)	(3,238)	(3,238)	(1,190)	(3,238)	(3,238)
Fund Balance, Beginning of Year	<u>7,482</u>	<u>6,916</u>	<u>6,916</u>	<u>6,916</u>	<u>6,916</u>	<u>6,916</u>
Fund Balance, End of Year	<u>\$ 6,916</u>	<u>\$ 3,678</u>	<u>\$ 3,678</u>	<u>\$ 5,726</u>	<u>\$ 3,678</u>	<u>\$ 3,678</u>

Planning & Development Special Revenue Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				Controller's Projection	Finance Projection
		Adopted Budget	Current Budget	YTD			
<b>Revenues</b>							
Tower Application Fees	\$ 8	\$ 10	\$ 10	\$ 3	\$ 10	\$ 10	
Admin. Fees - License & Permits	363	341	341	192	341	341	
Hazardous Materials Permit	0	1	1	0	1	1	
Hotel & Motel Ordinance	9	7	7	6	7	7	
Platting Fees	6,925	6,319	6,319	3,619	6,308	6,308	
Interest Income	40	30	30	40	40	40	
Other Service Charges	66	68	68	40	69	69	
Total Revenues	<u>7,411</u>	<u>6,776</u>	<u>6,776</u>	<u>3,900</u>	<u>6,776</u>	<u>6,776</u>	
<b>Expenditures</b>							
Personnel	3,859	5,222	5,222	2,133	5,222	5,222	
Supplies	39	123	123	35	123	123	
Other Services	1,735	2,688	2,688	464	2,688	2,688	
Capital Purchases	0	0	0	0	0	0	
Non-Capital Purchases	0	0	0	0	0	0	
Total Expenditures	<u>5,633</u>	<u>8,033</u>	<u>8,033</u>	<u>2,632</u>	<u>8,033</u>	<u>8,033</u>	
Net Current Activity	1,778	(1,257)	(1,257)	1,268	(1,257)	(1,257)	
Fund Balance, Beginning of Year	<u>1,996</u>	<u>3,774</u>	<u>3,774</u>	<u>3,774</u>	<u>3,774</u>	<u>3,774</u>	
Fund Balance, End of Year	<u>\$ 3,774</u>	<u>\$ 2,517</u>	<u>\$ 2,517</u>	<u>\$ 5,042</u>	<u>\$ 2,517</u>	<u>\$ 2,517</u>	

Police Special Services Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				Controller's Projection	Finance Projection
		Adopted Budget	Current Budget	YTD			
<b>Revenues</b>							
Police Fees	\$ 3,066	\$ 3,241	\$ 3,241	\$ 660	\$ 3,191	\$ 3,191	
Interest Income	81	60	60	65	110	110	
Other	2,623	2,122	2,122	3,155	5,187	5,187	
Interfund Transfers	980	980	980	245	980	980	
Total Revenues	<u>6,750</u>	<u>6,403</u>	<u>6,403</u>	<u>4,125</u>	<u>9,468</u>	<u>9,468</u>	
<b>Expenditures</b>							
Personnel	5,574	5,583	5,583	1,966	5,583	5,583	
Supplies	1,355	351	405	(257)	392	392	
Other Services	1,825	2,260	2,190	830	2,523	2,523	
Capital Purchases	94	685	701	0	685	685	
Non-Capital Purchases	102	81	81	0	81	81	
Interfund Transfers	0	0	0	0	0	0	
Total Expenditures	<u>8,950</u>	<u>8,960</u>	<u>8,960</u>	<u>2,539</u>	<u>9,264</u>	<u>9,264</u>	
Net Current Activity	(2,200)	(2,557)	(2,557)	1,586	204	204	
Fund Balance, Beginning of Year	<u>6,982</u>	<u>4,782</u>	<u>4,782</u>	<u>4,782</u>	<u>4,782</u>	<u>4,782</u>	
Fund Balance, End of Year	<u>\$ 4,782</u>	<u>\$ 2,225</u>	<u>\$ 2,225</u>	<u>\$ 6,368</u>	<u>\$ 4,986</u>	<u>\$ 4,986</u>	

Recycling Revenue Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 343	\$ 372	\$ 372	\$ 135	\$ 372	\$ 372
Interest Income	25	0	0	15	0	0
Miscellaneous	33	40	40	36	40	40
Interfund Transfers	0	0	0	0	0	0
Total Revenues	<u>401</u>	<u>412</u>	<u>412</u>	<u>186</u>	<u>412</u>	<u>412</u>
<b>Expenditures</b>						
Personnel	267	403	403	132	403	403
Supplies	0	5	5	0	5	5
Other Services	903	2,103	2,103	910	2,103	2,103
Capital/Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>1,170</u>	<u>2,511</u>	<u>2,511</u>	<u>1,042</u>	<u>2,511</u>	<u>2,511</u>
<b>Operating Transfers</b>						
Operating Transfers In	3,794	3,794	3,794	949	3,794	3,794
Operating Transfers (Out)	(2,771)	(2,771)	(2,771)	0	(2,771)	(2,771)
Total Operating Transfers	<u>1,023</u>	<u>1,023</u>	<u>1,023</u>	<u>949</u>	<u>1,023</u>	<u>1,023</u>
Net Current Activity	254	(1,076)	(1,076)	93	(1,076)	(1,076)
Fund Balance, Beginning of Year	<u>1,273</u>	<u>1,527</u>	<u>1,527</u>	<u>1,527</u>	<u>1,527</u>	<u>1,527</u>
Fund Balance, End of Year	<u>\$ 1,527</u>	<u>\$ 451</u>	<u>\$ 451</u>	<u>\$ 1,620</u>	<u>\$ 451</u>	<u>\$ 451</u>

Special Waste Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 3,106	\$ 3,146	\$ 3,146	\$ 1,636	\$ 3,146	\$ 3,146
Other Interfund Services	1,200	1,200	1,200	292	1,200	1,200
Total Revenues	<u>4,306</u>	<u>4,346</u>	<u>4,346</u>	<u>1,929</u>	<u>4,346</u>	<u>4,346</u>
<b>Expenditures</b>						
Personnel	3,754	4,839	4,839	2,179	4,839	4,839
Supplies	56	76	74	32	75	75
Other Services	250	304	304	81	303	303
Non-Capital Purchases	58	63	63	4	63	63
Capital Purchases	7	665	667	451	667	667
Total Expenditures	<u>4,125</u>	<u>5,947</u>	<u>5,947</u>	<u>2,747</u>	<u>5,947</u>	<u>5,947</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	0	0	0	0	0	0
Total Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	181	(1,601)	(1,601)	(818)	(1,601)	(1,601)
Fund Balance, Beginning of Year	<u>2,527</u>	<u>2,708</u>	<u>2,708</u>	<u>2,708</u>	<u>2,708</u>	<u>2,708</u>
Fund Balance, End of Year	<u>\$ 2,708</u>	<u>\$ 1,107</u>	<u>\$ 1,107</u>	<u>\$ 1,890</u>	<u>\$ 1,107</u>	<u>\$ 1,107</u>

Swimming Pool Safety Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 1,161	\$ 1,161	\$ 1,161	\$ 611	\$ 1,161	\$ 1,161
Total Revenues	<u>1,161</u>	<u>1,161</u>	<u>1,161</u>	<u>611</u>	<u>1,161</u>	<u>1,161</u>
<b>Expenditures</b>						
Personnel	1,138	1,330	1,330	575	1,330	1,330
Supplies	9	13	14	5	15	15
Other Services	82	227	226	27	225	225
Non-Capital Purchases	0	10	10	0	10	10
Capital Purchases	0	105	105	50	105	105
Total Expenditures	<u>1,229</u>	<u>1,685</u>	<u>1,685</u>	<u>657</u>	<u>1,685</u>	<u>1,685</u>
Net Current Activity	(68)	(524)	(524)	(46)	(524)	(524)
Fund Balance, Beginning of Year	<u>864</u>	<u>796</u>	<u>796</u>	<u>796</u>	<u>796</u>	<u>796</u>
Fund Balance, End of Year	<u>\$ 796</u>	<u>\$ 272</u>	<u>\$ 272</u>	<u>\$ 750</u>	<u>\$ 272</u>	<u>\$ 272</u>

Tourism Promotion Special Revenue Fund  
For the period ended December 31, 2018  
(amounts expressed in thousands)

	FY2018 Actual	FY2019				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 34	\$ 38	\$ 38	\$ 23	\$ 38	\$ 38
Interest Income	30	6	6	31	33	33
Miscellaneous Revenue	0	0	0	1	1	1
Total Revenues	<u>64</u>	<u>44</u>	<u>44</u>	<u>54</u>	<u>72</u>	<u>72</u>
<b>Expenditures</b>						
Personnel	2,349	2,477	2,477	1,293	2,477	2,477
Supplies	91	148	148	58	146	146
Other Services	16,325	17,306	17,306	4,276	17,308	17,308
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	1	0	0	0	0	0
Total Expenditures	<u>18,766</u>	<u>19,932</u>	<u>19,932</u>	<u>5,626</u>	<u>19,932</u>	<u>19,932</u>
<b>Operating Transfers</b>						
Operating Transfers In	2,712	2,212	2,212	1,712	2,212	2,212
Operating Transfers (Out)	0	(300)	(300)	0	(300)	(300)
Component Unit	17,196	17,676	17,676	4,561	17,676	17,676
Total Operating Transfers	<u>19,907</u>	<u>19,588</u>	<u>19,588</u>	<u>6,273</u>	<u>19,588</u>	<u>19,588</u>
Net Current Activity	1,205	(300)	(300)	701	(272)	(272)
Fund Balance, Beginning of Year	<u>1,387</u>	<u>2,592</u>	<u>2,592</u>	<u>2,592</u>	<u>2,592</u>	<u>2,592</u>
Fund Balance, End of Year	<u>\$ 2,592</u>	<u>\$ 2,292</u>	<u>\$ 2,292</u>	<u>\$ 3,293</u>	<u>\$ 2,320</u>	<u>\$ 2,320</u>

**City of Houston, Texas**  
**Commercial Paper Issued and Available**  
**For the period end December 31, 2018**  
**(amounts expressed in millions)**

<b>COMMERCIAL PAPER</b>	<b>Draws FY19</b>	<b>Draws Month</b>	<b>Refunded FY19</b>	<b>Amount Available to be Drawn</b>	<b>Amount Outstanding</b>
<b>General Obligation</b>					
<i><b><u>Voter Authorized 2001 &amp; 2006 &amp; 2012 Election</u></b></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	5.00	0.00	0.00	95.00	30.00
Series H-2	10.00	0.00	0.00	75.00	25.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><b><u>Non-Voter Authorized</u></b></i>					
Series E1-Equipment & Capital	10.00	0.00	0.00	70.00	30.00
Series E2- Equipment & Capital	5.00	5.00	0.00	55.00	15.00
Series E2- Metro Street Projects	0.00	0.00	0.00	30.00	0.00
Series K-1	0.00	0.00	0.00	200.00	0.00
Series K-2	0.00	0.00	0.00	100.00	0.00
<b>Total General Obligation</b>	<b>30.00</b>	<b>5.00</b>	<b>0.00</b>	<b>825.00</b>	<b>100.00</b>
<b>Combined Utility System</b>					
Series B-1	0.00	0.00	95.00	100.00	0.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	60.00	20.00	25.00	15.00	60.00
Series B-4	0.00	0.00	100.00	100.00	0.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
<b>Total Combined Utility System</b>	<b>60.00</b>	<b>20.00</b>	<b>220.00</b>	<b>640.00</b>	<b>60.00</b>
<b>Airport System</b>					
Series A&B	13.00	0.00	0.00	115.53	34.47
<b>Total Airport System</b>	<b>13.00</b>	<b>0.00</b>	<b>0.00</b>	<b>115.53</b>	<b>34.47</b>
<b>Convention &amp; Entertainment</b>					
Series A	0.00	0.00	0.00	0.00	75.00
<b>Total Convention and Entertainment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75.00</b>
<b>Totals</b>	<b>\$103.00</b>	<b>\$25.00</b>	<b>\$220.00</b>	<b>\$1,580.53</b>	<b>\$269.47</b>

**City of Houston, Texas**  
**Total Outstanding Debt**  
**For the period end December 31, 2018**  
**(amounts expressed in thousands)**

	<u>December 31,</u> <u>2018</u>	<u>December 31,</u> <u>2017</u>
<b>Payable from Ad Valorem Taxes</b>		
Public Improvement Bonds <sup>(a)</sup>	2,195,915	2,358,330
Commercial Paper Notes <sup>(b)</sup>	100,000	20,000
Pension Obligations	1,576,435	1,584,750
Certificates of Obligations	14,670	15,750
<b>Subtotal</b>	<b>3,887,020</b>	<b>3,978,830</b>
<b>Payable from Sources Other Than Ad Valorem Taxes</b>		
<b>Combined Utility System</b>		
Combined Utility System Revenue Bonds	5,928,790	5,882,895
Combined Utility System Commercial Paper Notes <sup>(c)</sup>	60,000	70,000
Water and Sewer System Revenue Bonds <sup>(d)</sup>	174,637	165,427
Contract Revenue Obligations - CWA	64,300	64,300
Combined Utility System Subordinate Lien	441,895	169,160
<b>Airport System</b>		
Airport System Sr. Lien Bonds <sup>(e)</sup>	-	420,420
Airport System Subordinate Lien	1,935,450	1,524,335
Airport System Sr. Lien Commercial Paper Notes <sup>(f)</sup>	34,473	95,000
Airport System Inferior Lien Contracts <sup>(g)</sup>	-	-
Airport Special Facilities Revenue Bonds <sup>(h)</sup>	934,965	803,380
<b>Hotel Occupancy Tax and Civic Parking</b>		
Facilities Revenue Bonds <sup>(i)</sup>	573,916	592,035
Hotel Occupancy Tax And Parking Revenue Commercial Paper <sup>(j)</sup>	75,000	50,210
<b>Subtotal</b>	<b>10,223,426</b>	<b>9,837,162</b>
<b>Total Debt Payable by the City</b>	<b>\$14,110,446</b>	<b>\$13,815,992</b>

- (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. In Nov 2017 voters authorized \$495 million in tax bonds.
- (b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs Series E-1: \$100 million, E-2: \$100 million, G-1: \$75 million, G-2: \$125 million, H-2: \$100 million, J: \$125 million, K1: \$200 million and K2: \$100 million.
- (c) The City has authorized \$700 million in Combined Utility System Commercial Paper Notes.
- (d) Includes \$117.3 million accreted value of capital appreciation bonds at this date and \$108.1 million last year.
- (e) The Houston Airport System issued Senior Lien Revenue bonds on August 20, 2009.
- (f) City Council has authorized Airport Senior Lien Commercial Paper Notes Series A&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 \$156.0 million accreted value of capital appreciation bonds at this date and \$152.3 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 December 31, 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 <sup>(a)</sup></u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
<b>November 2001 Election</b>					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 471,300	\$ 2,700	\$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements <sup>(b)</sup>	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
<b>Total</b>	<b>776,000</b>	<b>776,000</b>	<b>773,300</b>	<b>2,700</b>	<b>2,700</b>
<b>November 2006 Election</b>					
Streets, Bridges, Traffic Control	\$ 320,000	\$ 219,950	\$ 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 <sup>(b)</sup>	60,000	60,000	60,000	-	-
Public Libraries	37,000	37,000	37,000	-	-
Low Income Housing	18,000	18,000	6,031	\$ 11,969	\$ 11,969
<b>Total</b>	<b>\$ 625,000</b>	<b>\$ 524,950</b>	<b>\$ 368,596</b>	<b>\$ 156,354</b>	<b>\$ 256,404</b>
<b>November 2012 Election</b>					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	166,000	71,633	94,367	94,367
Public Safety	144,000	144,000	52,933	91,068	91,067
Permanent and General Improvements <sup>(b)</sup>	57,000	57,000	22,809	34,191	34,191
Public Libraries	28,000	28,000	26,009	1,991	1,991
Low Income Housing	15,000	5,308	8	5,300	14,992
<b>Total</b>	<b>\$ 410,000</b>	<b>\$ 400,308</b>	<b>\$ 173,391</b>	<b>\$ 226,917</b>	<b>\$ 236,609</b>
<b>November 2017 Election</b>					
Streets, Bridges, Traffic Control	\$ -	-	\$ -	\$ -	\$ -
Parks and Recreation	104,000	16,876	-	16,876	104,000
Public Safety	159,000	25,864	-	25,864	159,000
Permanent and General Improvements <sup>(b)</sup>	109,000	28,142	-	28,142	109,000
Public Libraries	123,000	27,084	-	27,084	123,000
Low Income Housing	-	-	-	-	\$ -
<b>Total</b>	<b>\$ 495,000</b>	<b>\$ 97,966</b>	<b>\$ -</b>	<b>\$ 97,966</b>	<b>\$ 495,000</b>
<b>Combined Total (2001, 2006, 2012 and 2017 Elections)</b>	<b>\$ 2,306,000</b>	<b>\$ 1,799,224</b>	<b>\$ 1,315,287</b>	<b>\$ 483,937</b>	<b>\$ 990,713</b>

(a) As of December 31, 2018

(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

## OTHER POST EMPLOYMENT BENEFIT(OPEB) LIABILITIES

12/31/2018  
(amounts expressed in millions)

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	<u>Date of Most Recent Measurement</u>	<u>Present Value of Benefits <sup>(2)</sup></u>	<u>Total OPEB Liabilities</u>	<u>Annual OPEB Expense <sup>(4)</sup></u>
Entry Age Normal <sup>(1)</sup>	6/30/2017	\$3,766.4	\$2,449.6 <sup>(3)</sup>	\$166.0

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Note (1) Entry Age Normal is a cost method where the present value of the projected benefit for an individual is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age. Benefit included are health, prescriptions, dental, vision and life insurance.

Note (2) Present value is all future benefit payments for current retirees and active employees taking into account assumptions about demographics, turnover, mortality, disability, retirement, health care trends and other actuarial assumptions.

Note (3) The requirement for OPEB liability has changed under GASB 74 and 75 and is reported on pages 110 and 111 of FY2018 CAFR.

Note (4) The Annual OPEB (Other Post Employment Benefits) expense is the cost of retiree medical benefits incurred in this fiscal year. By recognizing the actuarially calculated amount each year the City of Houston plans to incur all its OPEB costs, on average, by the time each employee retires. The City has paid **\$23.581 million** in the current fiscal year to date. In fiscal year 2018, the City paid \$57.135 million in retiree health insurance costs.

# CITY OF HOUSTON

## PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

12/31/2018

### PAYMENTS

(amounts expressed in thousands)

	Payments FY 2018	FY 2019			
		City Payment Contribution <sup>1</sup>	Employee Payment Rate	Current Budget	Year to Date Actual
<b>Firefighter Plan</b>					
General Fd. & Other Fds.	\$ 83,010	32.99%	10.5%	\$ 85,601	\$ 42,958
<b>Total Firefighter Plan</b>	<b>83,010</b>			<b>85,601</b>	<b>42,958</b>
<b>Police Plan</b>					
General Fd. & Other Fds.	137,143	31.85%	10.5%	143,304	71,345
Pension Bonds	750,000			-	-
<b>Total Police Plan</b>	<b>887,143</b>			<b>143,304</b>	<b>71,345</b>
<b>Municipal Plan</b>					
General Fund	63,433		Group A: 8%	64,547	30,557
Other Funds	108,129	8.27%	Group B: 4%	118,345	54,528
Pension Bonds	250,000	+	Group D <sup>2</sup> : 3%	-	-
<b>Total Municipal Plan</b>	<b>421,562</b>	<b>\$127.44M</b>		<b>182,892</b>	<b>85,085</b>
<b>Total All Three Plans</b>	<b>\$ 1,391,715</b>			<b>\$ 411,797</b>	<b>\$ 199,388</b>

### NET PENSION LIABILITY AND FUNDED STATUS<sup>3</sup>

	Date of Most Recent Measurement	Net Pension Liability (\$ millions) <sup>4</sup>	Net Position as % of Liabilities
Firefighters Plan	6/30/2018	644.7	86.6%
Police Plan	6/30/2018	1,258.8	81.3%
Municipal Plan	6/30/2018	2,124.5	58.5%

Note 1: City contribution rates are based on SB2190.

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

Note 3: Reported per FY2018 CAFR.

Note 4: Net pension liability substantially decreased due to pension reforms.

City of Houston, Texas  
Civic Art Program Appropriation  
For the period ended December 31, 2018  
(amounts expressed in thousands)

<u>Program</u>	<u>Appropriated</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>
<b>Public Improvements</b>					
Police	\$ 306	\$ 143	\$ 84	\$ 5	\$ 74
Fire	845	671	8	1	165
Houston Emergency Center	1	0	0	0	1
Public Works	188	47	46	0	95
Solid Waste	13	0	13	0	0
Library	781	446	40	72	223
Parks & Recreation	254	101	114	0	39
Health	492	409	12	1	70
Mayor	49	48	0	0	1
General Government	181	0	41	1	139
<b>Total Public Improvements</b>	<u>\$ 3,110</u>	<u>\$ 1,865</u>	<u>\$ 358</u>	<u>\$ 80</u>	<u>\$ 807</u>
Airport System	\$ 6,575	\$ 5,194	\$ 1,310	\$ 71	\$ -
Combined Utility System	687	371	5	0	311
Convention & Entertainment	5	0	0	5	0
<b>Citywide Totals</b>	<u><u>\$ 10,377</u></u>	<u><u>\$ 7,430</u></u>	<u><u>\$ 1,673</u></u>	<u><u>\$ 156</u></u>	<u><u>\$ 1,118</u></u>

**FY2019 FULL TIME EQUIVALENT (FTE) REPORT**  
**(1 FTE Equals 2,088 Hours Per Year)**

	FY2018 Actual	FY2019 Budget	FY2019 December	FY2019 (1) YTD AVG	Overtime FY2018 Actual	Overtime FY2019 Budget	Overtime (1) FY2019 YTD AVG
<b>ENTERPRISE FUNDS</b>							
Aviation	1,117.8	1,164.8	1,078.1	1,088.6	74.8	46.8	77.6
HPW - Combined Utility System	2,088.7	2,217.8	2,070.5	2,083.3	182.3	125.9	187.7
<b>TOTAL ENTERPRISE FUNDS</b>	<b>3,206.5</b>	<b>3,382.6</b>	<b>3,148.6</b>	<b>3,171.9</b>	<b>257.1</b>	<b>172.7</b>	<b>265.3</b>
<b>GENERAL FUND</b>							
<b>GENERAL FUND MUNICIPAL</b>							
Administration and Regulatory Affairs	190.0	191.0	184.3	186.9	1.7	1.1	0.9
City Secretary	9.5	10.0	9.9	9.6	0.4	0.0	0.0
Controller's Office	60.3	60.6	51.6	53.4	0.0	0.0	0.0
Council Office	78.1	82.7	71.5	73.4	0.0	0.0	0.0
Finance Department	103.1	110.8	104.9	103.4	0.0	0.0	0.0
Fire Department	107.4	108.2	102.8	104.2	0.9	0.6	1.0
General Services	129.9	159.0	141.7	144.6	3.8	5.2	3.3
Housing & Community Development	0.5	0.5	3.6	3.8	0.0	0.0	0.0
Houston Health Department	426.2	402.6	335.0	412.5	5.6	2.5	6.3
Houston Public Works	12.8	8.7	7.4	7.8	0.2	0.1	0.0
Human Resources	26.7	21.5	23.0	24.5	0.0	0.0	0.0
Information Technology	104.0	108.6	90.5	93.5	3.1	1.8	2.7
Legal	107.1	115.6	107.0	105.4	0.1	0.0	0.0
Library	471.7	467.5	460.1	468.8	0.0	0.0	0.0
Mayor's Office	45.1	42.2	42.4	42.9	0.4	0.0	0.1
Municipal Courts Department	268.4	271.6	259.8	262.8	0.0	0.0	0.0
Neighborhoods	102.1	110.1	97.6	98.6	0.8	0.4	0.4
Office of Business Opportunity	27.7	35.0	25.3	27.4	0.0	0.0	0.0
Parks & Recreation	696.8	704.0	587.6	663.4	5.1	6.8	0.0
Planning & Development	27.0	29.3	26.0	27.2	0.0	0.0	0.0
Police Department	1,048.7	975.6	969.3	988.9	51.1	10.0	41.9
Solid Waste Management	424.2	432.3	413.8	414.0	103.5	38.2	105.6
<b>SUBTOTAL MUNICIPAL</b>	<b>4,467.3</b>	<b>4,447.4</b>	<b>4,115.1</b>	<b>4,317.0</b>	<b>176.7</b>	<b>66.7</b>	<b>162.2</b>
<b>GENERAL FUND CADETS</b>							
Fire Department	44.8	93.0	74.0	109.5	0.0	0.0	0.0
Police Department	134.1	186.8	104.9	133.9	0.0	0.0	0.0
<b>SUBTOTAL CADET</b>	<b>178.9</b>	<b>279.8</b>	<b>178.9</b>	<b>243.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**FY2019 FULL TIME EQUIVALENT (FTE) REPORT**  
**(1 FTE Equals 2,088 Hours Per Year)**

	FY2018 Actual	FY2019 Budget	FY2019 December	FY2019 (1) YTD AVG	Overtime FY2018 Actual	Overtime FY2019 Budget	Overtime (1) FY2019 YTD AVG
<b>GENERAL FUND CLASSIFIED</b>							
Fire Department	3,995.5 (4)	4,005.0	3,957.1 (4)	3,941.6 (4)	168.6	175.9	187.8
Police Department	5,059.7	5,155.4	5,169.6	5,119.5	217.6 (2)	84.0	238.0 (2)
<b>SUBTOTAL CLASSIFIED</b>	<b>9,055.2</b>	<b>9,160.4</b>	<b>9,126.7</b>	<b>9,061.1</b>	<b>386.2</b>	<b>259.9</b>	<b>425.8</b>
<b>TOTAL GENERAL FUND</b>	<b>13,701.4</b>	<b>13,887.6</b>	<b>13,420.7</b>	<b>13,621.5</b>	<b>562.9</b>	<b>326.6</b>	<b>588.0</b>
<b>GRANTS &amp; OTHER FUNDS (3)</b>							
Administration and Regulatory Affairs	169.4	201.0	172.0	169.5	2.2	1.0	0.7
Finance Department	47.2	60.4	50.2	48.1	0.0	0.0	0.0
Fleet Management	366.3	387.3	361.6	365.5	40.6	35.3	36.4
General Services	130.9	146.8	129.4	131.0	3.7	4.0	2.6
Housing & Community Development	142.6	0.0	179.3	176.7	0.3	0.0	0.2
Houston Emergency Center	228.0	264.0	230.4	237.4	18.1	11.6	14.5
Houston Health Department	791.6	309.8	804.6	796.7	10.9	7.7	8.7
Houston Public Works	1,676.6	1,802.4	1,631.4	1,644.3	118.5	91.1	104.1
Human Resources	219.2	278.5	259.5	268.1	0.0	0.5	0.2
Information Technology	86.4	96.8	86.5	87.3	0.2	0.0	0.0
Legal	52.7	56.0	50.7	50.0	0.0	0.0	0.0
Library	5.7	0.0	6.0	6.0	0.0	0.0	0.0
Mayor's Office	53.8	42.5	57.6	57.2	1.1	0.8	1.1
Municipal Courts Department	16.0	18.5	10.0	12.3	0.0	0.0	0.0
Neighborhoods	36.9	0.0	34.1	35.1	0.6	0.0	0.2
Office of Business Opportunity	1.6	2.0	1.0	1.2	0.0	0.0	0.0
Parks & Recreation	124.0	115.0	98.1	109.3	2.1	2.4	0.2
Planning	54.0	65.0	49.3	54.7	0.2	0.0	0.6
Police Department - Cadet	1.0	0.0	23.9	22.5	0.0	0.0	0.0
Police Department - Classified	63.0	30.0	53.0	55.2	8.1 (2)	83.4	6.9 (2)
Police Department - Municipal	44.3	27.0	39.1	37.5	0.7	2.1	0.5
Solid Waste Management	3.3	5.0	4.0	3.2	0.2	0.1	0.1
<b>TOTAL GRANTS &amp; OTHER FUNDS</b>	<b>4,314.5</b>	<b>3,908.0</b>	<b>4,331.7</b>	<b>4,368.8</b>	<b>207.5</b>	<b>240.0</b>	<b>177.0</b>
<b>CITY-WIDE TOTAL</b>	<b>21,222.4</b>	<b>21,178.2</b>	<b>20,901.0</b>	<b>21,162.2</b>	<b>1,027.5</b>	<b>739.3</b>	<b>1,030.3</b>

(1) YTD numbers measure the periods 07/01/2018 through 12/31/2018.

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

(3) FY2019 Budget does not include grants FTEs.

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

## **Fund Descriptions**

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

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

### **Enterprise Funds**

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

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

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

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

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

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

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

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

#### **Storm Water Fund (2302)**

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

### **Risk Management Funds**

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

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

**Long Term Disability Fund (9001)**

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

**Property and Casualty Fund (1004)**

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

**Workers' Compensation Fund (1011)**

This fund was established to collect and report all costs of compliance to statutes related to Workers Compensation. The revenues are derived through charging the departments an administrative premium semi-monthly per employee plus all direct costs related to claim expenditures, which includes indemnity, medical and disability payments. This fund is administered by the Human Resources Department. The Workers' Compensation Fund is a revolving fund administered by the Human Resources Department. The Fund was established to centralize the financial transactions in the areas of Accident Prevention, Loss Control and Workers' Compensation.

**Special Revenue Funds**

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

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

**Auto Dealers Special Revenue Fund (2200)**

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

**BARC Special Revenue Fund (2427)**

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

**Bayou Greenway 2020 Fund (2106)**

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

**Building Inspection Special Fund (2301)**

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

**Cable Television Special Fund (2401, 2428)**

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

**Child Safety Fund (2209)**

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

**Contractor Responsibility Fund (2424)**

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

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

This fund was created for the purpose of offsetting costs associated with the administration of Medicaid Transformation Waiver projects and to perform other essential public health services as defined by Chapter 121 of the Texas Health and Safety Code. This fund is administered by the Houston Health Department.

**Forensic Transition Special Fund (2213)**

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

**Health Special Revenue Fund (2002)**

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

**Historic Preservation Fund (2306)**

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

**Houston Emergency Center Fund (2205)**

This fund consolidates the City's four separate emergency services (Police, Fire/EMS computer Aided Dispatch System, Radio System and Records Management Systems) into one state of the art facility. This fund is administered by the Houston Emergency Center Department.

**Houston TranStar Center Fund (2402)**

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

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

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

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

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

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

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



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

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

**Municipal Court Technology Fee Fund (2207)**

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

**Parking Management Fund (8700)**

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

**Parks Golf Special Revenue Fund (2104)**

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

**Parks Special Revenue Fund (2100)**

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

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

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

**Police Special Services Fund (2201)**

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

**Recycling Revenue Fund (2305)**

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

**Special Waste Fund (2423)**

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

**Swimming Pool Safety Fund (2009)**

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

**Tourism Promotion Special Revenue Fund (2429)**

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