



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:** March 29, 2019

**Subject:** February 2019  
Financial Report

Attached is the Monthly Financial Report for the period ending February 28, 2019.

**GENERAL FUND**

The Controller's Office is projecting an ending fund balance of \$259.5 million for FY2019. This is \$10.8 million lower than the projection of the Finance Department. The difference is due to a \$10.8 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$102.7 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

Our revenue projection increased by \$17.5 million from the January report. Our projection for Sales Tax increased by \$11 million to reflect Dr. Bill Gilmer's medium estimate for FY2019. Other Franchise revenue increased by \$1.5 million to reflect higher than anticipated Cable Franchise revenue. Licenses and Permits increased \$810 thousand to reflect higher than anticipated Special Fire Permits and Special Food Permits. Charges for Services increased by \$1.5 million to reflect higher than anticipated Ambulance fees. Direct Inter-fund revenues increased by \$1.7 million to reflect higher than expected chargebacks for police services at the airports. Interest income increased by \$1 million to reflect higher than anticipated cash receipts.

The major differences between the Controller's and Finance's revenue projection (greater than \$1 million) are in two categories:

- (1) Sales tax is \$5.8 million lower, as the Controller's office is using lower growth rate for the remaining 5 months.
- (2) Other Franchise Revenue is lower by \$1 million, due to a more conservative revenue estimate.

Expenditure projections increased by \$2.9 million from the January report, primarily due to 1) a \$3.3 million decrease in various departments for health benefits due to plan/tier changes and lower enrollment; 2) a \$3.1 million decrease in Debt Service due to lower captured revenue transfers to the Dedicated Drainage and Street Renewal Fund; 3) a \$2.7 million increase in the Solid Waste Department due to higher than anticipated refuse disposal, overtime and temporary services; 4) a \$1.6 million increase in the Houston Health Department for jail health due to delays in the opening of the Joint Processing Center, offset by a decrease in the Houston Police Department; 5) a \$1.5 million increase in Houston Public Works for street lights and LED retro-fit payments. This is \$421,000 higher than the Adopted Budget.

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

**ENTERPRISE FUNDS**

In the Aviation Operating Fund, revenues increased by \$500,000 mainly due to higher than anticipated retail concession and garage parking revenue which is offset by a decrease in auto rental concessions. Operating Expenses increased by \$1.1 million primarily due to higher than anticipated reimbursement for police services, management consulting services and electricity, offset by personnel savings and insurance fees. Non-Operating Revenue increased by \$463,000 due to higher interest on pooled investments. As a result, Operating Transfers decreased by \$132,000.

In the Combined Utility System Operating Fund, Operating Revenues decreased by \$13.7 million due to lower than anticipated water and sewer sales. Operating Expenses decreased by \$11.5 million primarily due to personnel savings, lower electricity usage and contract implementation delays. Non-Operating Revenues increased by \$13.7 million due to higher interest on pooled investment and impact fees.

In the Convention & Entertainment Operating Fund, Operating Revenues decreased by \$395,000 mainly due to lower than anticipated parking revenue. Non-Operating Revenues decreased by \$3 million primarily due to lower than anticipated Hotel Occupancy Tax. As a result, Operating Transfers decreased by \$3.7 million.

In the Storm Water Fund, expenditures decreased by \$6.1 million due to delays in vehicle purchases, personnel savings, and lower interfund services for vehicle repairs and fuel.

In the Dedicated Drainage & Street Renewal Fund, revenues decreased by \$2.8 million, primarily due to lower than anticipated transfers from the General Fund. Expenditures increased by \$12.5 million due to higher than anticipated spending for capital projects and infrastructure maintenance services, offset by a decrease in claims and judgements, delays in vehicle purchases and personnel savings.

**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 February 28, 2019, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	3.20%
Combined Utility System	1.56%
Aviation	4.57%
Convention and Entertainment	22.29%

Respectfully submitted,



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Chris B. Brown  
City Controller



# CITY OF HOUSTON

Finance Department

**Sylvester Turner**

Mayor

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

**Date:** March 29, 2019

**Subject:** 8+4 Financial Report

Attached is the 8+4 Financial Report for the period ending February 28, 2019. Fiscal Year 2019 projections are based on eight months of actual results and four months of projections.

## General Fund

Our revenue projection is \$27.8 million higher than the Adopted Budget and \$10.1 million higher than the 7+5 Report. The variance from prior month's projection is mainly due to:

- \$4.7 million increase in Sales Tax to reflect higher than anticipated receipts,
- \$1.7 million increase in Direct Interfund Services due to higher chargeback for police services at the airports,
- \$1.5 million increase in Other Franchise primarily due to cable TV franchise fees,
- \$1.4 million increase in Licenses and Permits due to higher than anticipated special fire and food permits,
- \$1 million increase in Interest to reflect higher than anticipated cash receipts,
- \$591,000 increase in Charges for Services mainly due to higher than anticipated ambulance fees; offset by lower certified copies fees,
- \$397,000 increase in Sale of Capital Assets due to higher than anticipated easement sales,
- \$257,000 decrease in Intergovernmental due to lower than anticipated 1115 Health Waiver Program reimbursement. As a result, expenditures will also decrease,
- \$262,000 decrease in Electric Franchise due to lower than anticipated franchise fees,
- \$741,000 decrease in Miscellaneous/Other due to lower than anticipated claim settlements; offset by higher rated deduction for the take home vehicle program.

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

Category	FY18 Actual *	FY19 Adopted Budget	FY19 Current Projection	FY19 Variance Over/(Under)
Property Tax	\$1,172,543	\$1,200,813	\$1,183,525	(17,288)
Sales Tax	674,279	657,700	684,700	27,000
Franchise Fees	185,774	176,846	179,307	2,461
Other	1,307,636	359,439	375,058	15,619
<b>Total</b>	<b>\$3,340,232</b>	<b>\$2,394,798</b>	<b>\$2,422,590</b>	<b>27,792</b>

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

Our expenditure projection is \$421,000 higher than the Adopted Budget and \$2.9 million lower than the 7+5 Report. The variance from prior month's projection is primarily due to:

- \$3.3 million decrease in various departments for health benefits due to plan/tier changes and lower enrollment,
- \$3.1 million decrease in Debt Service due to lower captured revenue transfer to Dedicated Drainage and Street Renewal Fund,
- \$424,000 decrease in various departments for savings for Interfund Vehicle Services and IT chargebacks offset by an increase in Fuel,
- \$255,000 decrease in Houston Health Department due to lower than anticipated reimbursement for 1115 Health Waiver Program,
- \$2.7 million increase in Solid Waste Department due to higher than anticipated refuse disposal, overtime and temporary services,
- \$1.6 million increase in Houston Health Department for jail health due to delays in the opening of the Joint Processing Center, offset by a decrease in Houston Police Department,
- \$1.5 million increase in Houston Public Works for street lights and LED retro-fit payments.

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

Category	FY18 Actual *	FY19 Adopted Budget	FY19 Current Projection	FY19 Variance Over/(Under)
Police	\$1,586,081	\$871,262	\$870,776	(486)
Fire	497,337	503,460	503,761	301
Other Departments	847,728	711,948	715,671	3,723
Debt Service/PAYGO	350,523	392,745	389,627	(3,118)
<b>Total</b>	<b>\$3,281,669</b>	<b>\$2,479,414</b>	<b>\$2,479,835</b>	<b>421</b>

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

We are currently projecting an ending fund balance of \$270.3 million, which is \$13 million higher than the 7+5 Report and 12.9% 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)	(57,245)	27,372
Change in Inventory/Prepaid Items/Imprest Cash	224	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$328,347</b>	<b>\$190,372</b>	<b>\$270,281</b>	<b>\$79,909</b>
% of Expenditures Less Debt Service and PAYGO	11.2%	9.1%	12.9%	3.8%

\* 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 7+5 Report.

**Aviation**

Operating Revenues increased by \$500,000 primarily due to higher than anticipated garage parking revenue and retail concession, offset by a decreased in auto rental concessions. Operating Expenses increased by \$1.1 million mainly due to higher than anticipated electricity, management consulting services and reimbursement for police services offset by personnel savings and insurance fees. Non-Operating Revenue increased by \$463,000 due to higher interest on pooled investments. As a result, Operating Transfers decreased by \$132,000.

**Combined Utilities System**

Operating Revenues decreased by \$13.7 million due to lower than anticipated water and sewer sales. Operating Expenses decreased by \$11.5 million primarily due to personnel savings, lower electricity usage and contract implementation delays. Non-Operating Revenues increased by \$13.7 million due to higher interest on pooled investment and impact fees.

**Convention and Entertainment**

Operating Revenues decreased by \$395,000 primarily due to lower than anticipated parking revenue. Non-Operating Revenues decreased by \$3 million mainly due to lower than anticipated Hotel Occupancy Tax. As a result, Operating Transfers decreased by \$3.7 million.

**Dedicated Drainage and Street Renewal Fund**

Revenues decreased by \$2.8 million mainly due to lower than anticipated transfer from General Fund. Expenditures increased by \$12.5 million due to higher than anticipated spending for capital projects

and infrastructure maintenance services, offset by a decrease in claims and judgements, delays in vehicle purchase and personnel savings.

### **Storm Water**

Expenditures decreased by \$6.1 million due to delays in vehicle purchase, personnel savings, lower interfund services for vehicle repairs and fuel.

### **Health Benefits Fund**

Revenues decreased by \$8.1 million mainly due to plan/tier changes and lower enrollment. Non-Operating Revenues increased by \$1.4 million for performance guarantee and interest on pooled investment. Expenditures decreased by \$13.5 million due to lower than anticipated claims and administration expenses.

### **Property & Casualty Fund**

Revenues and Expenditures decreased by \$4.6 million due to lower insurance premiums and personnel savings.

### **Workers' Compensation**

Revenues and Expenditures increased by \$1.7 million due to higher than anticipated claims.

### **Asset Forfeiture Fund**

Revenues increased by \$324,000 due to higher than anticipated confiscations. Expenditures decreased by \$2.8 million due to savings in overtime and delays in equipment purchases.

### **Auto Dealers Fund**

Expenditures decreased by \$843,000 due to savings in personnel, supplies, services and delays in equipment purchases.

### **BARC Fund**

Expenditures decreased by \$1.1 million due to savings in personnel and services.

### **Building Inspection Fund**

Revenues increased by \$6.4 million due to higher than anticipated permit activities. Expenditures decreased by \$5.8 million primarily due to savings in personnel, supplies, services and delays in equipment purchases. Operating Transfer Out increased by \$5.2 million due to debt services pre-payment.

### **Contractor Responsibility Fund**

Revenues decreased by \$696,000 due to lower than anticipated Pay-or-Play revenues.

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

Revenues decreased by \$1.7 million due to lower than anticipated 1115 Waiver program reimbursement. Expenditures decreased by \$7.7 million due to savings in personnel, supplies, and services.

### **Forensic Transition Special Fund**

Revenues and Expenditures decreased by \$652,000 primarily due to personnel savings.

### **Health Special Revenue Fund**

Expenditures decreased by \$530,000 due to delays in the food certification program.

### **Houston Transtar**

Expenditures decreased by \$442,000 primarily due to personnel savings and lower than anticipated advertising cost.

### **Juvenile Case Manager**

Expenditures decreased by \$642,000 due to personnel savings.

### **Maintenance Renewal and Replacement Fund**

Expenditures increased by \$837,000 due to emergency projects prioritization.

### **Parking Management Fund**

Revenues increased \$374,000 primarily due to higher than anticipated metered parking and residential parking permits. Expenditures decreased by \$257,000 due to savings in personnel and services.

### **Parks Golf Special Fund**

Revenues decreased by \$1 million due to lower than anticipated golf fees. Expenditures decreased by \$359,000 to reflect personnel savings.

### **Planning and Development Special Fund**

Revenues increased \$434,000 primarily due to higher than anticipated platting fees. Expenditures decreased by \$854,000 due to savings in personnel and services.

### **Police Special Services Fund**

Revenues increased by \$1.1 million primarily due to higher than anticipated police service to outside law enforcement agencies. Expenditures increased by \$428,000 due to increase in personnel, supplies and services.

**Tourism Promotion Special Revenue Fund**

Revenues decreased by \$379,000 primarily due to lower than anticipated Hotel Occupancy Tax. Expenditures decreased by \$499,000 due to savings in personnel and services.

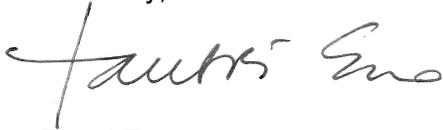
**Disaster Recovery**

As of February 28, 2019, a total of 160 projects were submitted to FEMA totaling \$254.2 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*	\$ 158.8	\$ 153.6	\$ 21.2
Building and Equipment - Cat E	\$ 85.0	\$ 76.7	\$ -
Parks, Recreational and Other Facilities - Cat G	\$ 10.5	\$ 9.4	\$ -
<b>Total</b>	<b>\$ 254.2</b>	<b>\$ 239.6</b>	<b>\$ 21.2</b>

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

Sincerely,



Tantri Emo

Director



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

Finance - Major Variances from Adopted Budget

Revenues		Variance Over/(Under)*	
Month Reported	Revenue Detail		
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	
	February	<b>Sales Tax</b> Increase due to higher than anticipated sales tax receipts	4,705
		<b>Electric Franchise</b> Decrease due to lower than anticipated franchise fees	(262)
		<b>Telephone Franchise</b> Increase due to higher than anticipated telephone franchise tax	142
		<b>Other Franchise Tax</b> Increase primarily due to higher than anticipated cable TV franchise fees	1,537
<b>Licenses and Permits</b> Increase primarily due to higher than anticipated special fire and food permits		1,356	
<b>Intergovernmental</b> Decrease due to lower than anticipated 1115 Health Waiver reimbursements		(257)	
<b>Charges for Services</b> Increase mainly due to higher than anticipated ambulance fees collections, offset by lower certified copies fee		591	
<b>Direct Interfund Services</b> Increase due to higher chargeback for police services		1,677	
<b>Indirect Interfund Services</b> Decrease due to lower than anticipated indirect cost recovery from grants		(77)	
<b>Other Fines and Forfeits</b> Increase due to higher than anticipated collections		21	
<b>Interest</b> Increase due to reflect higher than anticipated cash receipts		1,000	
<b>Miscellaneous/other</b> Decrease primarily due to lower than anticipated claim settlement, offset by higher rate deduction for take home vehicle program		(741)	
<b>Sale of Capital Assets</b> Increase due to higher than anticipated easement sales		397	
<b>Total Revenues</b>		<b>27,792</b>	
<b>Fund Balance</b>			
Additional Beginning Fund Balance		52,537	
<b>Total Financial Resources</b>		<b>80,329</b>	



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

**Finance - Major Variances from Adopted Budget**

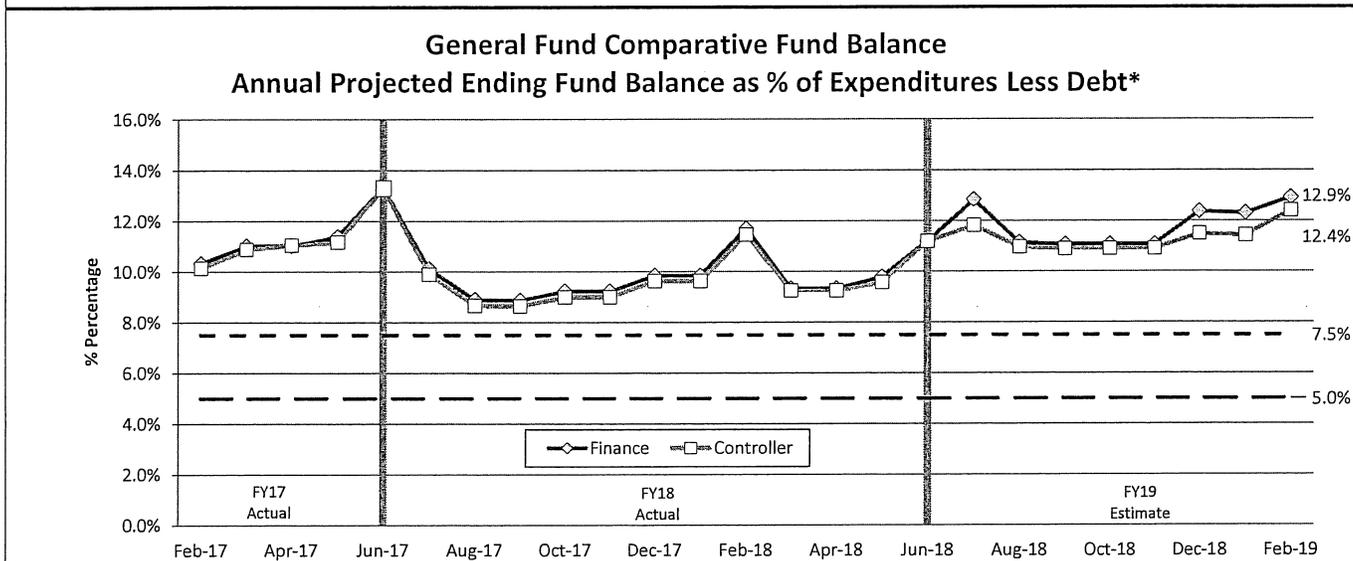
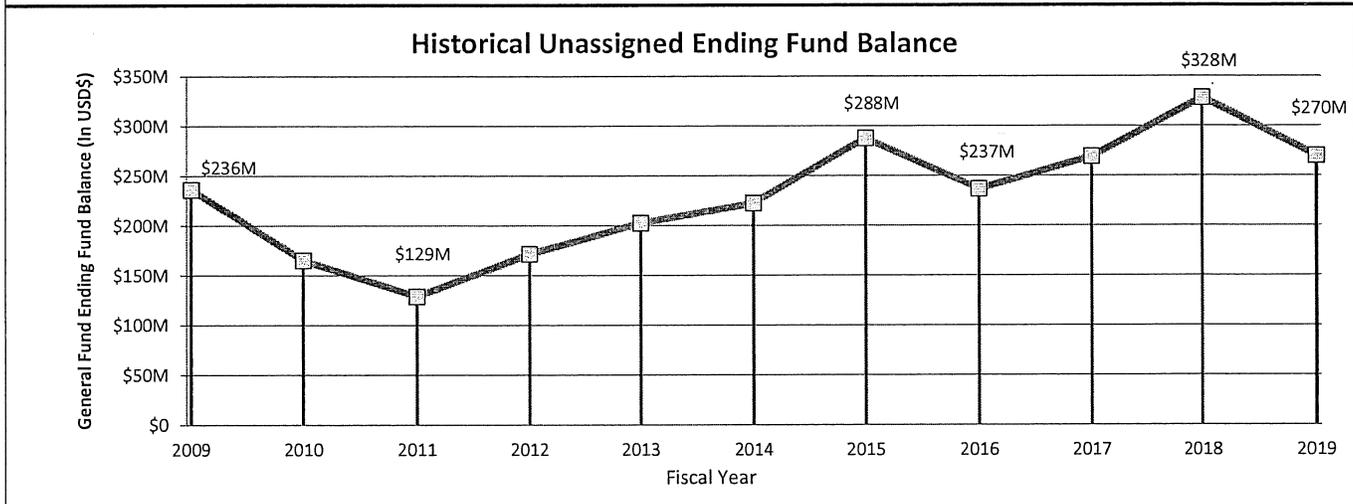
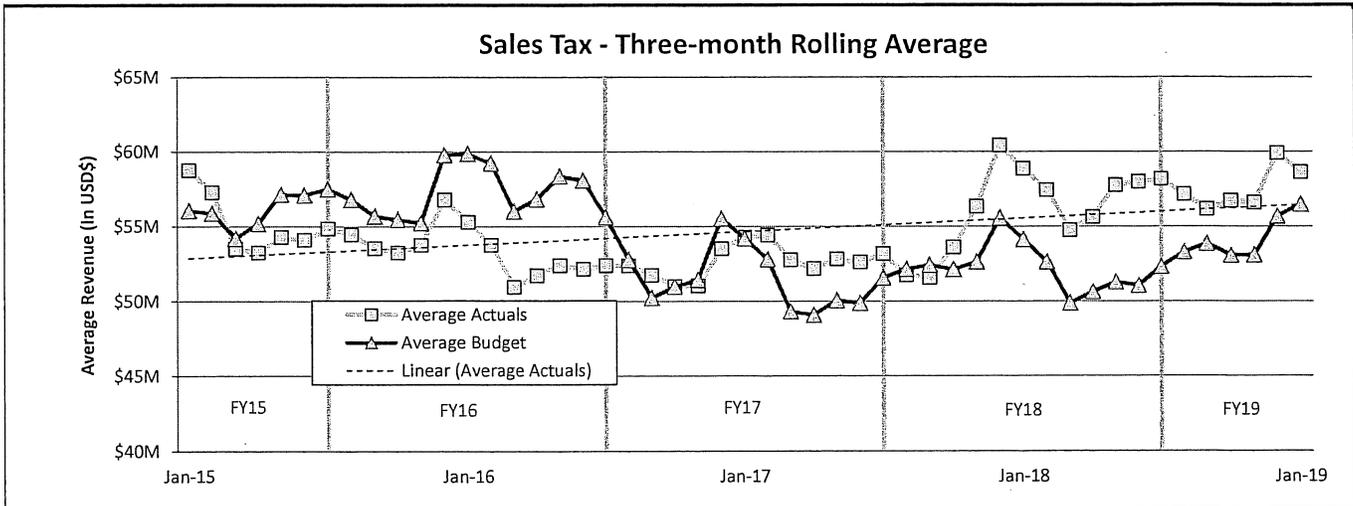
<u>Expenditures</u>	
Month Reported	Expenditure Detail
August	<b>Public Safety</b>
	Increase in Fire for ambulance and safety equipment purchases 1,412
February	Decrease in Police due to delays in opening the Joint Processing Center (1,555)
	<b>Total Public Safety (143)</b>
August	<b>Other Adjustments</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
January	Increase in City Council to reflect prior year unutilized Council District Service Funds 1,209
	Decrease in various departments to reflect health benefits plan/tier changes and lower enrollment (3,346)
	Decrease in Debt Service due to lower captured revenue transfer to Dedicated Drainage and Street Renewal Fund (3,118)
	Decrease in various departments for savings for Interfund Vehicle Services and IT chargebacks offset by an increase in Fuel (424)
	Decrease in Houston Health Department due to lower than anticipated reimbursement for 1115 Health Waiver program (255)
February	Increase in Solid Waste Department to reflect refuse disposal services 1,767
	Increase in Houston Health Department for jail health personnel due to delays in opening the Joint Processing Center 1,555
	Increase in Houston Public Works for street lights and LED retro-fit payments 1,532
	Increase in Solid Waste Department to reflect temporary personnel services and overtime 953
	Other expenditure adjustments (20)
	<b>Total Other Adjustments 564</b>
	<b>Total Expenditures 421</b>

\*Total may reflect slight variances due to rounding.



## 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 February 28, 2019  
 (amounts expressed in thousands)

Actual YTD  
 Current Budget

	FY2019						Controller - Finance Variance	Finance	Controller
	FY2018	Adopted	Current	Controller's	Finance	Actual YTD			
	Actual	Budget	Budget	Projection	Projection				
<b>Revenues</b>									
General Property Taxes	1,172,543	1,200,813	1,200,813	1,183,524	1,183,525	1,293,457	(1)		
Industrial Assessments	18,278	19,463	19,463	19,000	19,463	1	(463)		
Sales Tax	674,279	657,700	657,700	678,946	684,700	445,943	(5,754)		
Other Taxes	17,370	18,011	18,011	18,250	18,450	9,113	(200)		
Electric Franchise	102,260	100,841	100,841	100,500	100,578	66,852	(78)		
Telephone Franchise	39,704	36,687	36,687	36,500	37,084	25,123	(584)		
Gas Franchise	13,791	12,324	12,324	12,000	12,324	8,216	(324)		
Other Franchise	30,019	26,994	26,994	28,287	29,321	19,689	(1,034)		
Licenses and Permits	33,412	32,859	32,859	33,310	34,215	22,358	(905)		
Intergovernmental	76,390	66,152	66,152	65,273	65,273	36,924	-		
Charges for Services	58,034	54,880	54,880	56,000	56,971	38,116	(971)		
Direct Interfund Services	54,449	58,505	58,505	62,733	62,733	38,647	-		
Indirect Interfund Services	28,910	29,246	29,246	26,618	26,618	14,479	-		
Municipal Courts Fines and Forfeits	20,980	21,591	21,591	21,000	21,591	13,709	(591)		
Other Fines and Forfeits	4,021	3,978	3,978	3,489	3,999	2,279	(510)		
Interest	7,531	6,011	6,011	9,011	9,011	5,667	-		
Miscellaneous/Other	53,564	18,747	18,747	20,300	19,711	15,366	589		
<b>Total Revenues</b>	<b>2,405,535</b>	<b>2,364,802</b>	<b>2,364,802</b>	<b>2,374,741</b>	<b>2,385,567</b>	<b>2,055,939</b>	<b>(10,826)</b>		
<b>Expenditures</b>									
Administration & Regulatory Affairs	26,613	29,139	29,633	29,547	29,547	16,983	-		
City Council	9,294	10,330	11,696	11,708	11,708	5,586	-		
City Secretary	801	929	972	968	968	524	-		
Controller	8,794	8,578	8,759	8,711	8,711	5,324	-		
Finance	17,542	18,726	19,050	18,970	18,970	11,361	-		
Fire	497,337	503,460	505,101	503,761	503,761	330,693	-		
General Services	40,260	43,058	43,317	43,046	43,046	23,552	-		
Housing and Community Development	439	503	503	519	519	464	-		
Houston Emergency Center	9,762	9,762	9,762	9,762	9,762	4,882	-		
Houston Health Department	66,275	56,041	57,030	58,991	58,991	41,302	-		
Houston Public Works	31,719	29,224	29,267	30,695	30,695	20,857	-		
Human Resources	3,018	2,720	2,780	2,752	2,752	1,700	-		
Information Technology	16,204	17,620	17,892	18,166	18,166	10,829	-		
Legal	14,990	15,999	16,330	16,192	16,192	9,561	-		
Library	40,633	41,268	42,043	42,080	42,080	26,947	-		
Mayor's Office	7,465	7,211	7,340	7,372	7,372	5,470	-		
Municipal Courts	29,349	29,992	30,547	30,200	30,200	18,375	-		
Neighborhoods	11,012	11,256	11,451	11,374	11,374	6,605	-		
Office of Business Opportunity	3,075	3,648	3,713	3,681	3,681	1,974	-		
Parks and Recreation	75,899	76,167	77,131	77,020	77,020	49,136	-		
Planning and Development	3,372	4,218	4,283	4,337	4,337	2,016	-		
Police	1,586,081	871,262	873,147	870,776	870,776	564,473	-		
Solid Waste Management	75,116	80,257	80,976	84,900	84,900	52,200	-		
<b>Total Departmental Expenditures</b>	<b>2,575,050</b>	<b>1,871,370</b>	<b>1,882,722</b>	<b>1,885,528</b>	<b>1,885,528</b>	<b>1,210,814</b>	<b>-</b>		
General Government	356,096	215,299	203,947	204,680	204,680	101,343	-		
<b>Total Expenditures Other Than Debt</b>	<b>2,931,146</b>	<b>2,086,669</b>	<b>2,086,669</b>	<b>2,090,208</b>	<b>2,090,208</b>	<b>1,312,157</b>	<b>-</b>		
Transfer to Special Revenues	-	-	-	-	-	-	-		
Captured Revenue Transfer to DDSRF	34,399	50,540	50,540	47,422	47,422	-	-		
Debt Service Transfer	316,124	342,205	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>2,479,835</b>	<b>2,479,835</b>	<b>1,654,362</b>	<b>-</b>		
<b>Net Current Activity</b>	<b>(876,134)</b>	<b>(114,612)</b>	<b>(114,612)</b>	<b>(105,094)</b>	<b>(94,268)</b>	<b>401,577</b>	<b>(10,826)</b>		
<b>Other Financing Sources (Uses)</b>									
Transfers from Other Funds	20,617	27,873	27,873	27,873	27,873	10,699	-		
Pension Bond Proceeds	909,990	-	-	-	-	-	-		
Sale of Capital Assets	4,090	2,123	2,123	9,150	9,150	7,849	-		
<b>Total Other Financing Sources (Uses)</b>	<b>934,697</b>	<b>29,996</b>	<b>29,996</b>	<b>37,023</b>	<b>37,023</b>	<b>18,549</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)	420,126	-		
Change in Inventory/Prepaid Items/Imprest Cash	224	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	16,545	27,371	-	(10,826)		
<b>Fund Balance, End of Year***</b>	<b>328,347</b>	<b>242,910</b>	<b>242,910</b>	<b>259,455</b>	<b>270,281</b>	<b>748,473</b>	<b>(10,826)</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 \$156,766 based on current projections. The City will be \$102,689 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 February 28, 2019  
(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	1,368	3,456	4,821	3,456	4,821		
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	26	2,673	102,673	2,756	102,756		
<b>Total Inflows</b>	<b>\$ 338,016</b>	<b>\$ 1,394</b>	<b>\$ 6,128</b>	<b>\$ 344,144</b>	<b>\$ 205,454</b>	<b>\$ 543,470</b>		
<b>Cash Outflows <sup>(6)</sup></b>								
					FEMA Share			
Debris Removal (Category A) <sup>(3,7)</sup>	48,607	5,263	17,760	66,368	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B) * <sup>(3,10)</sup>	56,827	1,935	1,984	58,811	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>	-	-	-	-	TBD	TBD	1,000	10,000
Buildings and Equipment (Category E) * <sup>(9)</sup>	519	-	29	548	11,815	11,815	62,500	625,000
Utilities (Category F) * <sup>(9)</sup>	-	-	-	-	TBD	TBD	115,626	1,156,257
Parks Recreational Areas, and Other Facilities (Category G) * <sup>(9)</sup>	-	-	-	-	TBD	TBD	4,000	40,000
Direct/Indirect Administrative Cost	12,327	1,971	5,338	17,665	TBD	TBD	TBD	TBD
Insurance Premium	24,674	-	-	24,674	TBD	TBD	TBD	24,674
Transfer to Other Funds <sup>(11)</sup>	-	-	-	-	NA	NA	NA	TBD
Insurance Proceeds Allocations <sup>(12)</sup>	19,168	-	611	19,779	NA	NA	NA	102,628
<b>Total Outflows</b>	<b>\$ 162,122</b>	<b>\$ 9,169</b>	<b>\$ 25,724</b>	<b>\$ 187,846</b>	<b>\$ 435,328</b>	<b>\$ 435,328</b>	<b>\$ 209,172</b>	<b>\$ 2,409,018</b>
<b>Net Current Flows</b>	<b>\$ 175,894</b>	<b>\$ (7,775)</b>	<b>\$ (19,597)</b>	<b>\$ 156,298</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 February 28, 2019  
 (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>(4,9)</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	1,368	3,456	4,821	3,456	4,821		
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	26	2,673	102,673	2,756	102,756		
<b>Total Inflows</b>	<b>\$ 333,016</b>	<b>\$ 1,394</b>	<b>\$ 6,128</b>	<b>\$ 339,144</b>	<b>\$ 205,454</b>	<b>\$ 538,470</b>		
<b>Cash Outflows <sup>(6)</sup></b>								
					FEMA Share			
Debris Removal (Category A) <sup>(3,7)</sup>	48,604	5,263	17,761	66,365	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B) * <sup>(3)</sup>	48,029	1,935	1,935	49,964	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>(3)</sup>	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E) * <sup>(3)</sup>	-	-	-	-	11,815	11,815	62,087	620,871
Utilities (Category F) * <sup>(3)</sup>	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G) * <sup>(3)</sup>	-	-	-	-	TBD	TBD	4,000	40,000
Direct/Indirect Administrative Cost	12,327	1,971	1,838	14,165	TBD	TBD	TBD	TBD
Insurance Premium	24,674	-	-	24,674	TBD	TBD	TBD	24,674
Transfer to Other Funds <sup>(10)</sup>	-	-	-	-	NA	NA	NA	TBD
Insurance Proceeds Allocations <sup>(11)</sup>	19,168	-	611	19,779	NA	NA	NA	102,628
<b>Total Outflows</b>	<b>\$ 152,802</b>	<b>\$ 9,169</b>	<b>\$ 22,145</b>	<b>\$ 174,947</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>\$ (7,775)</b>	<b>\$ (16,017)</b>	<b>\$ 164,197</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. 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 February 28, 2019  
 (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>	14	-	-	14	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>	-	-	-	-	-	-	-	-
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>\$ 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>				

*\*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.

Harvey - Aviation Disaster Recovery O&M Fund 8044 <sup>(1,2)</sup>  
 For the period ended February 28, 2019  
 (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	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 <sup>(4)</sup></b>								
					FEMA Share			
Debris Removal (Category A) <sup>(3,5)</sup>	3	-	-	3	TBD	TBD	TBD	TBD
Emergency Protective Measures (Category B)* <sup>(3,5)</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>	<b>TBD</b>	<b>TBD</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.
- 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 February 28, 2019  
 (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	-	9	266	-	-	-	-
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	-	-	3,500	3,500	TBD	TBD	TBD	TBD
Insurance Premium	-	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ 8,958</b>	<b>\$ -</b>	<b>\$ 3,558</b>	<b>\$ 12,516</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>\$ (3,558)</b>	<b>(12,516)</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.



## Fund Summary - Other Funds

For the period ended February 28, 2019  
(amounts expressed in thousands)

	Beginning of Year Fund Balance	Revenues*				Controller's Projection	Finance Projection	Finance	Controller
		FY2018 Actual	FY2019 Current Budget	FY2019 Actual YTD					
<b>Enterprise</b>									
Aviation		522,000	519,159	349,782	524,082	524,082	✓	✓	
Convention and Entertainment Facilities		97,880	100,621	70,291	97,266	97,266	✓	✓	
Combined Utility System		1,125,315	1,149,090	753,403	1,149,090	1,149,090	✓	✓	
Dedicated Drainage & Street Renewal**	65,388	211,649	222,548	101,779	219,736	219,736	✓	✓	
Storm Water**	7,227	61,809	61,077	29,954	61,112	61,112	✓	✓	
<b>Risk Management</b>									
Health Benefits	29,229	387,411	411,400	269,791	404,663	404,663	✓	✓	
Long-Term Disability	4,090	1,449	1,389	993	1,493	1,493	✓	✓	
Property and Casualty	82	37,940	45,712	7,342	41,088	41,088	✓	✓	
Worker's Compensation	-	23,055	27,249	18,174	28,925	28,925	✓	✓	
<b>Special Revenue</b>									
Asset Forfeiture Fund	6,321	9,149	5,130	4,535	5,508	5,508	✓	✓	
Auto Dealers Special Revenue Fund	2,072	7,564	7,299	5,240	7,581	7,581	✓	✓	
BARC Special Revenue Fund	2,825	10,290	11,475	5,967	11,324	11,324	✓	✓	
Bayou Greenway 2020 Fund	698	1,236	1,347	905	1,442	1,442	✓	✓	
Building Inspection Special Fund	33,729	92,096	78,131	56,848	84,512	84,512	✓	✓	
Cable Television Special Fund	2,825	5,160	4,578	2,101	4,605	4,605	✓	✓	
Child Safety Fund	120	3,466	3,405	2,195	3,436	3,436	✓	✓	
Contractors Responsibility Fund	3,137	788	1,191	339	495	495	✓	✓	
Essential Public Health Services Fund	15,781	24,406	15,632	13,797	13,911	13,911	✓	✓	
Forensic Transition Special Fund	5	2,821	2,656	1,006	1,426	1,426	✓	✓	
Health Special Revenue Fund	6,266	3,376	3,544	1,987	3,740	3,740	✓	✓	
Historic Preservation Fund	1,820	284	270	230	275	275	✓	✓	
Houston Emergency Center Fund	5,202	25,806	26,134	12,470	26,134	26,134	✓	✓	
Houston Transtar Center Fund	1,574	2,493	3,000	1,570	3,000	3,000	✓	✓	
Juvenile Case Manager Fee Fund	662	1,080	1,176	721	1,180	1,180	✓	✓	
Laboratory Operations & Maintenance Fund	273	487	573	295	575	575	✓	✓	
Maintenance Renewal & Replacement Fund	7,174	20,992	20,922	5,378	21,071	21,071	✓	✓	
Municipal Court Building Security Fund	119	549	647	363	597	597	✓	✓	
Municipal Court Technology Fee Fund	2,005	1,095	1,115	806	1,127	1,127	✓	✓	
Parking Management Fund	2,110	20,064	20,526	12,222	20,991	20,991	✓	✓	
Parks Golf Special Fund	1,275	5,585	5,255	2,862	4,252	4,252	✓	✓	
Parks Special Revenue Fund	6,916	3,433	2,320	1,336	2,254	2,254	✓	✓	
Planning & Development Special Rev. Fund	3,775	7,411	6,776	5,187	7,209	7,209	✓	✓	
Police Special Services Fund	4,782	6,750	6,403	5,181	10,822	10,822	✓	✓	
Recycling Revenue Fund	1,527	4,195	4,207	1,198	4,168	4,168	✓	✓	
Special Waste Fund	2,708	4,306	4,346	2,910	4,470	4,470	✓	✓	
Swimming Pool Safety Fund	796	1,161	1,161	794	1,253	1,253	✓	✓	
Tourism Promotion Special Revenue Fund	2,592	19,971	19,932	10,315	19,580	19,580	✓	✓	

\* Revenues include non-operating revenues

\*\* Dedicated Drainage Fund and Storm Water Fund are not technically Enterprise Funds, but are grouped with the Combined Utility System for clarity

⚠ Indicates projected revenues are 5% or \$5M less than Current Budget



## Fund Summary - Other Funds

For the period ended February 28, 2019

(amounts expressed in thousands)

	Expenditures*					Net Current Activity (Proj.)	End of Year Fund Balance (Proj.)	Finance	Controller
	FY2018 Actual	FY2019 Current Budget	FY2019 Actual YTD	Controller's Projection	Finance Projection				
<b>Enterprise</b>									
Aviation	514,777	519,159	276,242	524,082	524,082	-		✓	✓
Convention and Entertainment Facilities	100,037	102,530	70,016	98,809	98,809	(1,543)		✓	✓
Combined Utility System	1,070,154	1,193,496	714,299	1,135,496	1,135,496	13,594		✓	✓
Dedicated Drainage & Street Renewal**	203,263	227,970	122,079	240,470	240,470	(20,734)	44,654	!	!
Storm Water**	66,569	67,816	30,367	61,742	61,742	(629)	6,598	✓	✓
<b>Risk Management</b>									
Health Benefits	375,611	409,635	260,486	396,151	396,151	8,512	37,741	✓	✓
Long-Term Disability	(1,046)	1,695	1,061	1,695	1,695	(202)	3,888	✓	✓
Property and Casualty	37,939	45,712	9,507	41,088	41,088	-	82	✓	✓
Worker's Compensation	23,055	27,249	17,943	28,925	28,925	-	-	!	!
<b>Special Revenue</b>									
Asset Forfeiture Fund	8,512	10,600	3,884	7,783	7,783	(2,275)	4,046	✓	✓
Auto Dealers Special Revenue Fund	7,793	9,472	5,211	8,528	8,528	(947)	1,125	✓	✓
BARC Special Revenue Fund	10,996	13,154	7,118	12,029	12,029	(705)	2,120	✓	✓
Bayou Greenway 2020 Fund	1,444	1,347	576	1,347	1,347	95	793	✓	✓
Building Inspection Special Fund	94,128	91,471	52,649	90,862	90,862	(6,350)	27,379	✓	✓
Cable Television Special Fund	3,896	4,171	1,805	4,171	4,171	435	3,259	✓	✓
Child Safety Fund	3,349	3,405	(870)	3,556	3,556	(120)	-	✓	✓
Contractors Responsibility Fund	843	1,325	383	1,689	1,689	(1,194)	1,943	!	!
Essential Public Health Services Fund	21,536	28,982	15,079	21,313	21,313	(7,402)	8,379	✓	✓
Forensic Transition Special Fund	2,840	2,656	1,080	1,426	1,426	-	5	✓	✓
Health Special Revenue Fund	3,210	5,757	2,866	5,227	5,227	(1,487)	4,779	✓	✓
Historic Preservation Fund	205	387	123	387	387	(112)	1,708	✓	✓
Houston Emergency Center Fund	25,416	28,432	16,542	28,432	28,432	(2,298)	2,904	✓	✓
Houston Transtar Center Fund	2,196	3,169	1,152	2,727	2,727	273	1,847	✓	✓
Juvenile Case Manager Fee Fund	1,295	1,520	593	878	878	302	964	✓	✓
Laboratory Operations & Maintenance Fund	411	569	315	540	540	35	308	✓	✓
Maintenance Renewal & Replacement Fund	17,252	21,072	11,302	21,909	21,909	(838)	6,336	✓	✓
Municipal Court Building Security Fund	519	660	337	578	578	19	138	✓	✓
Municipal Court Technology Fee Fund	562	864	598	819	819	308	2,313	✓	✓
Parking Management Fund	20,434	21,949	10,521	21,692	21,692	(701)	1,408	✓	✓
Parks Golf Special Fund	5,359	5,402	3,332	5,243	5,243	(991)	284	✓	✓
Parks Special Revenue Fund	3,999	5,559	2,388	5,552	5,552	(3,298)	3,618	✓	✓
Planning & Development Special Rev. Fund	5,633	8,033	3,656	7,179	7,179	30	3,805	✓	✓
Police Special Services Fund	8,950	8,960	4,200	9,922	9,922	900	5,682	!	!
Recycling Revenue Fund	3,941	5,283	1,231	5,138	5,138	(970)	557	✓	✓
Special Waste Fund	4,125	5,947	3,569	5,833	5,833	(1,362)	1,346	✓	✓
Swimming Pool Safety Fund	1,229	1,685	868	1,554	1,554	(301)	494	✓	✓
Tourism Promotion Special Revenue Fund	18,766	20,232	10,192	19,733	19,733	(153)	2,439	✓	✓

\* Expenditures include non-operating expenditures

\*\* Dedicated Drainage Fund and Storm Water Fund are not technically Enterprise Funds, but are grouped with the Combined Utility System for clarity

! Indicates projection exceeds 5% or \$5M of budget expenditures

**City of Houston, Texas**  
**Commercial Paper Issued and Available**  
**For the period end February 28, 2019**  
**(amounts expressed in millions)**

COMMERCIAL PAPER	Draws FY19	Draws Month	Refunded FY19	Amount Available to be Drawn	Amount Outstanding
<b>General Obligation</b>					
<i><b>Voter Authorized 2001 &amp; 2006 &amp; 2012 Election</b></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	20.00	5.00	0.00	80.00	45.00
Series H-2	15.00	0.00	0.00	70.00	30.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><b>Non-Voter Authorized</b></i>					
Series E1-Equipment & Capital	15.00	0.00	0.00	65.00	35.00
Series E2- Equipment & Capital	5.00	0.00	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>55.00</b>	<b>5.00</b>	<b>0.00</b>	<b>800.00</b>	<b>125.00</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	0.00	25.00	15.00	60.00
Series B-4	45.00	20.00	100.00	55.00	45.00
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>105.00</b>	<b>20.00</b>	<b>220.00</b>	<b>595.00</b>	<b>105.00</b>
<b>Airport System</b>					
Series A&B	19.00	6.00	0.00	109.53	40.47
<b>Total Airport System</b>	<b>19.00</b>	<b>6.00</b>	<b>0.00</b>	<b>109.53</b>	<b>40.47</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>\$179.00</b>	<b>\$31.00</b>	<b>\$220.00</b>	<b>\$1,504.53</b>	<b>\$345.47</b>

**City of Houston, Texas**  
**Total Outstanding Debt**  
**For the period end February 28, 2019**  
**(amounts expressed in thousands)**

	February 28, 2019	February 28, 2018
<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>	125,000	20,000
Pension Obligations	1,576,435	1,584,750
Certificates of Obligations	14,670	15,750
<b>Subtotal</b>	<b>3,912,020</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>	105,000	120,000
Water and Sewer System Revenue Bonds <sup>(d)</sup>	176,173	166,882
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>	40,473	105,000
Airport System Inferior Lien Contracts <sup>(g)</sup>	-	-
Airport Special Facilities Revenue Bonds <sup>(h)</sup>	929,250	934,965
<b>Hotel Occupancy Tax and Civic Parking</b>		
Facilities Revenue Bonds <sup>(i)</sup>	576,166	594,308
Hotel Occupancy Tax And Parking Revenue Commercial Paper <sup>(j)</sup>	75,000	50,210
<b>Subtotal</b>	<b>10,272,497</b>	<b>10,032,475</b>
<b>Total Debt Payable by the City</b>	<b>\$14,184,517</b>	<b>\$14,011,305</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 \$118.8 million accreted value of capital appreciation bonds at this date and \$109.5 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 \$158.2 million accreted value of capital appreciation bonds at this date and \$154.6 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 February 28, 2019**  
**(amounts expressed in thousands)**

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued <sup>(a)</sup>	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
<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	81,051	84,949	84,949
Public Safety	144,000	144,000	57,433	86,568	86,567
Permanent and General Improvements <sup>(b)</sup>	57,000	57,000	27,391	29,609	29,609
Public Libraries	28,000	28,000	27,509	491	491
Low Income Housing	15,000	5,308	8	5,300	14,992
<b>Total</b>	<b>\$ 410,000</b>	<b>\$ 400,308</b>	<b>\$ 193,391</b>	<b>\$ 206,917</b>	<b>\$ 216,609</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>\$ 1,335,287</b>	<b>\$ 463,937</b>	<b>\$ 970,713</b>

(a) As of February 28, 2019

(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.

## **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.