



OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

CHRIS B. BROWN

To: Mayor Sylvester Turner
City Council Members

From: Chris B. Brown
City Controller

Date: August 31, 2018

Subject: July 2018
Financial Report

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

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$247 million for FY2019. This is \$21 million lower than the projection of the Finance Department. The difference is due to a \$21 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$90 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve. The FY2019 beginning fund balance is \$30 million higher than the FY2018 ending fund balance as reported in the June 30, 2018 financial report. This is due to year-end adjustments to revenues and expenditures that will not be final until the Comprehensive Annual Financial Report is complete.

We are projecting FY2019 revenues at our Trends Report amounts that was released in May, with the exception of Property Tax.

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

- (1) Property Tax is \$17.3 million lower, as the Controller's Office is using a lower population estimate (U. S. Census Bureau as of May 24, 2018) than Finance (Planning Department), which returns a lower Prop 1 cap estimate.

ENTERPRISE FUNDS

We are projecting no changes from the Proposed Budget amounts in the Aviation Operating Fund, the Convention and Entertainment Operating Fund, the Combined Utility System Fund, the Storm Water Fund, and the Dedicated Drainage & Street Renewal Fund this month.

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

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 July 31, 2018, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	1.84%
Combined Utility System	3.30%
Aviation	11.98%
Convention and Entertainment	22.21%

Respectfully submitted,



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: August 31, 2018

Subject: 1+11 Financial Report

Attached is the 1+11 Financial Report for the period ending July 31, 2018. Fiscal Year 2019 projections are based on one month of actual results and eleven months of projections.

General Fund

Fiscal Year 2018

In accordance with government accounting standards for governmental funds, the final revenues for FY2018 will include revenues earned through June 30 only if they are collected by the end of August. Expenditures through June 30 will include spending incurred before the end of June. These expenses continue to be recorded as accruals to Fiscal Year 2018 until August 31.

The current preliminary undesignated fund balance for the General Fund is \$347.6 million which is approximately \$26.9 million higher than our June MoFR projection. This number is expected to change as goods and services in FY2018 continue to come in. The results are not final until the publication of the FY2018 Comprehensive Annual Financial Report.

Fiscal Year 2019

Our revenue projection is \$5.7 million higher than the Adopted Budget due to higher than expected street and easement sales.

General Fund Revenues (amounts expressed in thousands)

Category	FY18 Preliminary Actual *	FY19 Adopted Budget	FY19 Current Projection	FY19 Variance Over/(Under)
Property Tax	\$1,171,651	\$1,200,813	\$1,200,813	-
Sales Tax	674,279	657,700	657,700	-
Franchise Fees	188,891	176,846	176,846	-
Other	1,301,707	359,439	365,126	5,687
Total	\$3,336,528	\$2,394,798	\$2,400,485	5,687

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

Our expenditure projection remains at budget.

General Fund Expenditures (amounts expressed in thousands)

Category	FY18 Preliminary Actual *	FY19 Adopted Budget	FY19 Current Projection	FY19 Variance Over/(Under)
Police	\$1,583,647	\$871,262	\$871,262	-
Fire	494,289	503,460	503,460	-
Other Departments	830,266	711,948	711,948	-
Debt Service/PAYGO	350,523	392,745	392,745	-
Total	\$3,258,725	\$2,479,414	\$2,479,414	-

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

We are currently projecting the ending fund balance of \$267.8 million, which is \$77.5 million higher than the Adopted Budget and 12.8% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

Fund Balance (amounts expressed in thousands)

Category	FY18 Preliminary Actual	FY19 Adopted Budget*	FY19 Current Projection	FY19 Variance Over/(Under)
Fund Balance - Beginning of Year	\$269,560	\$275,810	\$347,587	71,777
Changes to Designated Fund Balance	-	(821)	(821)	-
Budgeted Increase/(Decrease) in Fund Balance	77,803	(84,617)	(78,929)	5,688
Change in Inventory/Prepaid Items/Imprest Cash	224	-	-	-
Fund Balance, End of Year	\$347,587	\$190,372	\$267,837	\$77,465
% of Expenditures Less Debt Service and PAYGO	12.0%	9.1%	12.8%	3.7%

* 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 Enterprise Funds, Special Revenue Funds and all other funds at budget.

Disaster Recovery

As of July 31, 2018, a total of twenty-four projects were submitted to FEMA totaling \$100.5 million and more projects are planned for submission in the upcoming weeks.

FEMA Category (amounts expressed in millions)	Requested Value	Federal Share	Funds Received
<u>Project Submissions:</u>			
* Emergency Protective Services – Cat B	\$ 81.9	\$ 80.8	\$ 21.2
Buildings and Equipment – Cat E	\$ 18.6	\$ 16.7	\$ -
Total	\$ 100.5	\$ 97.6	\$ 21.2

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

Sincerely,



Tantri Emo
Director



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

Finance - Major Variances from Adopted Budget

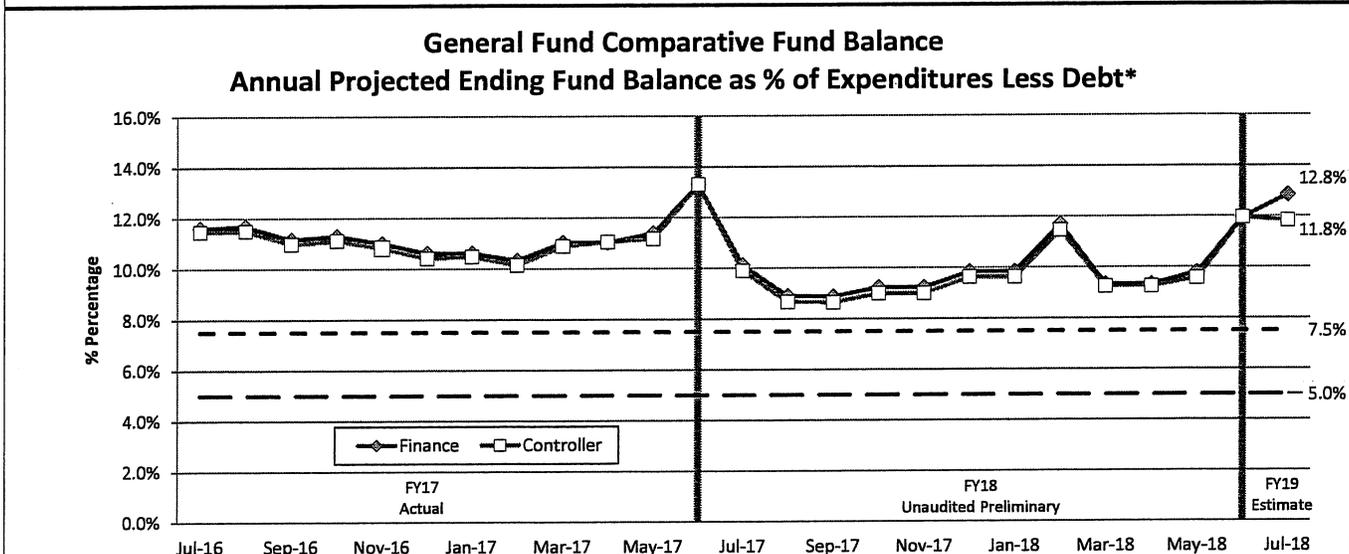
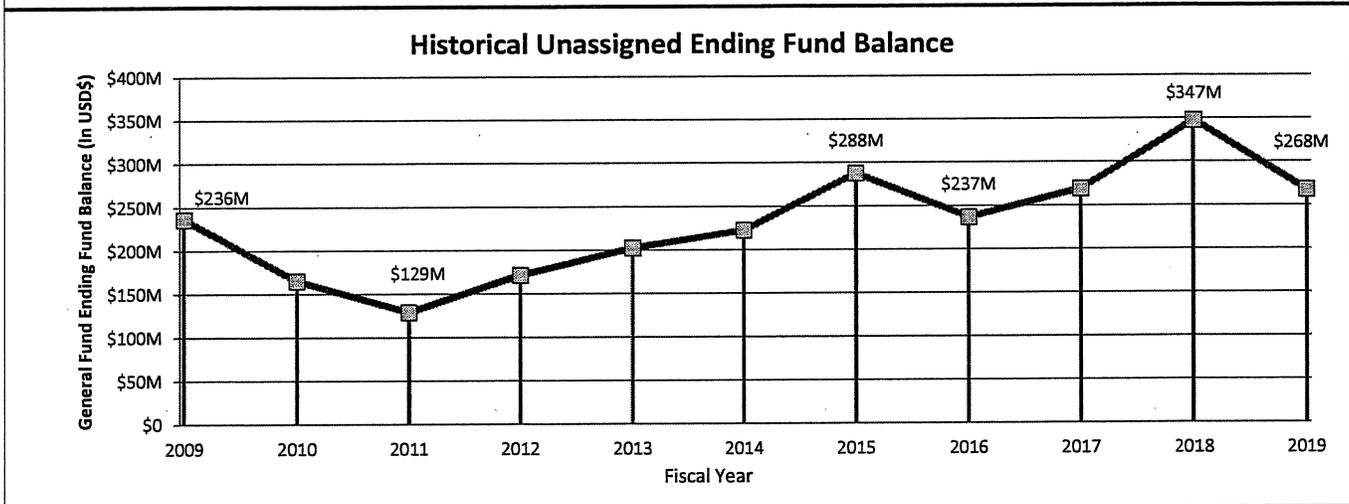
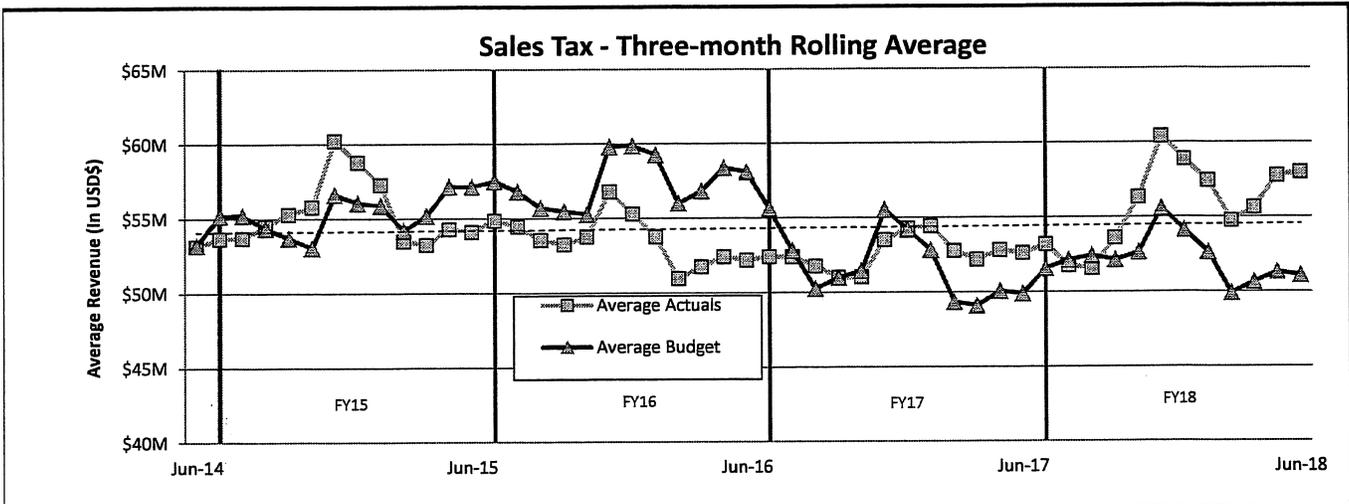
<u>Revenues</u>		Variance Over/(Under)*
Month Reported	Revenue Detail	
July	Other Sources	
	Increase due to higher than anticipated street and easement sales	5,687
	Total Revenues	5,687
	Fund Balance	
	Additional Beginning Fund Balance	71,777
	Total Financial Resources	77,464
<u>Expenditures</u>		
Month Reported	Expenditure Detail	
	Total Expenditures	

*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 July 31, 2018
(amounts expressed in thousands)

Actual YTD
Current Budget

	FY2019						Controller - Finance	Controller	
	Unaudited Preliminary FY2018	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD			Finance Variance
Revenues									
General Property Taxes	1,171,651	1,200,813	1,200,813	1,183,524	1,200,813	2,669	(17,289)	✓	
Industrial Assessments	17,775	19,463	19,463	19,000	19,463	-	(463)	✓	
Sales Tax	674,279	657,700	657,700	657,862	657,700	56,720	162	✓	
Other Taxes	17,370	18,011	18,011	17,750	18,011	-	(261)	✓	
Electric Franchise	102,260	100,841	100,841	100,500	100,841	8,259	(341)	✓	
Telephone Franchise	40,612	36,687	36,687	36,500	36,687	3,126	(187)	✓	
Gas Franchise	13,791	12,324	12,324	12,000	12,324	1,027	(324)	✓	
Other Franchise	32,228	26,994	26,994	26,750	26,994	2,684	(244)	✓	
Licenses and Permits	33,417	32,859	32,859	32,500	32,859	2,340	(359)	✓	
Intergovernmental	76,076	66,152	66,152	66,152	66,152	4,159	-	✓	
Charges for Services	57,100	54,880	54,880	54,500	54,880	4,878	(380)	✓	
Direct Interfund Services	54,378	58,505	58,505	58,505	58,505	4,082	-	✓	
Indirect Interfund Services	28,910	29,246	29,246	29,246	29,246	724	-	✓	
Municipal Courts Fines and Forfeits	20,667	21,591	21,591	21,000	21,591	1,760	(591)	✓	
Other Fines and Forfeits	3,566	3,978	3,978	3,489	3,978	403	(489)	✓	
Interest	7,531	6,011	6,011	6,011	6,011	583	-	✓	
Miscellaneous/Other	52,634	18,747	18,747	18,500	18,747	741	(247)	✓	
Total Revenues	2,404,245	2,364,802	2,364,802	2,343,789	2,364,802	94,155	(21,013)	✓	
Expenditures									
Administration & Regulatory Affairs	26,572	29,139	29,139	29,139	29,139	1,296	-	✓	
City Council	9,349	10,330	10,330	10,330	10,330	566	-	✓	
City Secretary	801	929	929	929	929	56	-	✓	
Controller	8,593	8,578	8,578	8,578	8,578	820	-	✓	
Finance	17,220	18,726	18,726	18,726	18,726	1,179	-	✓	
Fire	494,289	503,460	503,460	503,460	503,460	40,677	-	✓	
General Services	40,643	43,058	43,058	43,058	43,058	1,915	-	✓	
Housing and Community Development	425	503	503	503	503	48	-	✓	
Houston Emergency Center	9,762	9,762	9,762	9,762	9,762	-	-	✓	
Houston Health Department	66,064	56,041	56,041	56,041	56,041	7,437	-	✓	
Houston Public Works	30,967	29,224	29,224	29,224	29,224	83	-	✓	
Human Resources	2,966	2,720	2,720	2,720	2,720	213	-	✓	
Information Technology	16,158	17,620	17,620	17,620	17,620	1,359	-	✓	
Legal	14,837	15,999	15,999	15,999	15,999	1,153	-	✓	
Library	40,601	41,268	41,268	41,268	41,268	2,722	-	✓	
Mayor's Office	7,440	7,211	7,211	7,211	7,211	2,150	-	✓	
Municipal Courts	29,322	29,992	29,992	29,992	29,992	2,079	-	✓	
Neighborhoods	10,829	11,256	11,256	11,256	11,256	707	-	✓	
Office of Business Opportunity	3,013	3,648	3,648	3,648	3,648	264	-	✓	
Parks and Recreation	75,221	76,167	76,167	76,167	76,167	5,429	-	✓	
Planning and Development	3,367	4,218	4,218	4,218	4,218	245	-	✓	
Police	1,583,647	871,262	871,262	871,262	871,262	68,044	-	✓	
Solid Waste Management	74,900	80,257	80,257	80,257	80,257	6,074	-	✓	
Total Departmental Expenditures	2,566,986	1,871,370	1,871,370	1,871,370	1,871,370	144,516	-	✓	
General Government	341,216	215,299	215,299	215,299	215,299	36,700	-	✓	
Total Expenditures Other Than Debt	2,908,202	2,086,669	2,086,669	2,086,669	2,086,669	181,216	-	✓	
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	-	-	✓	
Total Expenditures and Other Uses	3,258,725	2,479,414	2,479,414	2,479,414	2,479,414	181,216	-	✓	
Net Current Activity	(854,480)	(114,612)	(114,612)	(135,625)	(114,612)	(87,061)	(21,013)		
Other Financing Sources (Uses)									
Transfers from Other Funds	18,203	27,873	27,873	27,873	27,873	1,965	-	✓	
Pension Bond Proceeds	909,990	-	-	-	-	-	-	✓	
Sale of Capital Assets	4,090	2,123	2,123	7,810	7,810	6,292	-	✓	
Total Other Financing Sources (Uses)	932,283	29,996	29,996	35,683	35,683	8,258	-	✓	
Fund Balances									
Fund Balance - Beginning of Year	269,560	347,587	347,587	347,587	347,587	347,587	-		
Changes to Designated Fund Balance*	-	(821)	(821)	(821)	(821)	-	-		
Budgeted Increase/(Decrease) in Fund Balance	77,803	(84,616)	(84,616)	(84,616)	(84,616)	(78,803)	-		
Change in Inventory/Prepaid Items/Imprest Cash	224	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(15,326)	5,687	-	(21,013)		
Fund Balance, End of Year***	347,587	262,150	262,150	246,824	267,837	268,784	(21,013)		

*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 \$156,500 based on current projections. The City will be \$90,324 above 7.5% based on the Controller's Projections for FY2018.
 † Indicates projection exceeds 5% or \$5M of budget expenditures or projected revenues are 5% or \$5M less than current budget.
 ****Total may reflect slight variances due to rounding.

Harvey - Disaster Recovery Funds (5303, 5304, 8044, 8386) ^(1,2)
 For the period ended July 31, 2018
 (in thousands)

	Unaudited Preliminary FY2018	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
Cash Inflows ⁽⁶⁾								
FEMA Cash Advance Category A	\$ 105,081	\$ -	\$ -	\$ 105,081	\$ 233,513	\$ 233,513		
FEMA Cash Advance Category B ^(4,9)	57,935	-	-	57,935	128,745	128,745		
FEMA Reimbursements	-	-	-	-	-	-		
State Assistance	50,000	-	-	50,000	50,000	50,000		
Transfer from Budget Stabilization Fund ⁽⁵⁾	20,000	-	-	20,000	20,000	20,000		
Transfer from Other Funds	5,000	-	-	5,000	5,000	5,000		
Insurance Advance ⁽⁸⁾	100,000	-	-	100,000	100,000	100,000		
Total Inflows	\$ 338,016	\$ -	\$ -	\$ 338,016	\$ 537,258	\$ 537,258		
Cash Outflows ⁽⁶⁾								
					FEMA Share			
Debris Removal (Category A) ^(3,7)	47,164	4,820	4,820	51,984	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B) * ^(8,10)	49,614	-	-	49,614	128,745	128,745	TBD	128,745
Roads and Bridges (Category C) * ⁽³⁾	-	-	-	-	TBD	TBD	65,000	650,000
Water Control Facilities (Category D) * ⁽³⁾	133	-	-	133	TBD	TBD	100,000	1,000,000
Buildings and Equipment (Category E) * ⁽³⁾	389	-	-	390	11,815	11,815	26,927	269,269
Utilities (Category F) * ⁽³⁾	-	-	-	-	TBD	TBD	13,979	139,785
Parks Recreational Areas, and Other Facilities (Category G) * ⁽³⁾	-	-	-	-	TBD	TBD	2,783	27,827
Direct/Indirect Administrative Cost	3,297	-	-	3,297	TBD	TBD	TBD	TBD
Insurance Premium	24,674	-	-	24,674	TBD	TBD	TBD	24,674
Transfer to Other Funds	-	-	-	-	NA	NA	NA	TBD
Insurance Proceeds Allocations ⁽¹¹⁾	16,222	-	-	16,222	NA	NA	NA	100,000
Total Outflows	\$ 141,493	\$ 4,820	\$ 4,820	\$ 146,314	\$ 374,073	\$ 374,073	\$ 234,634	\$ 2,599,760
Net Current Flows	\$ 196,524	\$ (4,820)	\$ (4,820)	\$ 191,703	\$ 163,185	\$ 163,185		

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

Notes:

- DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
- FEMA Disaster Declaration made August 25, 2017.
- Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
- Emergency Purchase Orders (EPOs) and Congregate Sheltering costs are included in Cash Advance Category B projections.
- Amounts transferred from the Budget Stabilization Fund per Ord. #2017-667, are to be replenished by FY2020.
- This analysis tracks inflows, outflows based on entries into SAP by the spending departments.
- Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
- Received the maximum payout of \$100M for City's flooding policies.
- Projections include reimbursements for City properties managed by Local Government Corporations (LGC) such as Houston First.
- Includes \$65K of the Houston Airport System's Harvey expenses, which may not be reimbursable by FEMA.
- 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 ^(1,2)
 For the period ended July 31, 2018
 (in thousands)

	Unaudited Preliminary FY2018	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
Cash Inflows ⁽⁶⁾								
FEMA Cash Advance Category A ^(4,9)	\$ 105,081	\$ -	\$ -	\$ 105,081	\$ 233,513	\$ 233,513		
FEMA Cash Advance Category B	57,935	-	-	57,935	128,745	128,745		
FEMA Reimbursements	-	-	-	-	-	-		
State Assistance	50,000	-	-	50,000	50,000	50,000		
Transfer from Budget Stabilization Fund ⁽⁵⁾	20,000	-	-	20,000	20,000	20,000		
Transfer from Other Funds	-	-	-	-	-	-		
Insurance Advance ⁽⁸⁾	100,000	-	-	100,000	100,000	100,000		
Total Inflows	\$ 333,016	\$ -	\$ -	\$ 333,016	\$ 532,258	\$ 532,258		
Cash Outflows ⁽⁶⁾								
					FEMA Share			
Debris Removal (Category A) ^(5,7)	47,160	4,820	4,820	51,980	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B)* ⁽³⁾	40,819	-	-	40,819	128,745	128,745	TBD	128,745
Roads and Bridges (Category C)* ⁽³⁾	-	-	-	-	TBD	TBD	65,000	650,000
Water Control Facilities (Category D)* ⁽³⁾	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E)* ⁽³⁾	-	-	-	-	11,815	11,815	26,514	265,140
Utilities (Category F)*	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G)*	-	-	-	-	TBD	TBD	2,783	27,827
Direct/Indirect Administrative Cost	3,297	-	-	3,297	TBD	TBD	TBD	TBD
Insurance Premium	24,674	-	-	24,674	TBD	TBD	TBD	24,674
Transfer to Other Funds	-	-	-	-	NA	NA	NA	TBD
Insurance Proceeds Allocations ⁽¹⁰⁾	16,222	-	-	16,222	NA	NA	NA	100,000
Total Outflows	\$ 132,172	\$ 4,820	\$ 4,820	\$ 136,993	\$ 374,073	\$ 374,073	\$ 120,243	\$ 1,455,846
Net Current Flows	\$ 200,844	\$ (4,820)	\$ (4,821)	\$ 196,024	\$ 158,185	\$ 158,185		

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

Notes:

- DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
- FEMA Disaster Declaration made August 25, 2017.
- Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
- Emergency Purchase Orders (EPOs) and Congregate Sheltering costs are included in Cash Advance Category B projections.
- Amounts transferred from the Budget Stabilization Fund per Ord. #2017-667, are to be replenished by August 2019.
- This analysis tracks inflows, outflows based on entries into SAP by the spending departments.
- Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
- Received the maximum payout of \$100M for City's flooding policies.
- Projections include reimbursements for City properties managed by Local Government Corporations (LGC) such as Houston First (HFC).
- 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 ^(1,2)
 For the period ended July 31, 2018
 (in thousands)

	Unaudited Preliminary FY2018	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
Cash Inflows ⁽⁴⁾								
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
FEMA Cash Advance Category B	-	-	-	-	-	-	-	-
FEMA Reimbursements	-	-	-	-	-	-	-	-
Insurance Reimbursements	-	-	-	-	-	-	-	-
Transfer from Budget Stabilization Fund	-	-	-	-	-	-	-	-
Transfer from Other Funds	-	-	-	-	-	-	-	-
Insurance Advance	-	-	-	-	TBD	TBD	-	-
Total Inflows	\$ -	\$ -	\$ -	\$ -	TBD	TBD		
Cash Outflows ⁽⁴⁾					FEMA Share			
Debris Removal (Category A) ^(3,5)	-	-	-	-	-	-	-	-
Emergency Protective Measures (Category B) * ⁽³⁾	14	-	-	14	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) * ⁽³⁾	-	-	-	-	-	-	-	-
Water Control Facilities (Category D) * ⁽³⁾	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E) * ⁽³⁾	-	-	-	-	-	-	-	-
Utilities (Category F) * ⁽³⁾	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G) * ⁽³⁾	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-	-
Total Outflows	\$ 14	\$ -	\$ -	\$ 14	TBD	TBD	TBD	TBD
Net Current Flows	\$ (14)	\$ -	\$ -	(14)	TBD	TBD		

**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.
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 ^(1,2)
 For the period ended July 31, 2018
 (in thousands)

	Unaudited Preliminary FY2018	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
Cash Inflows ⁽⁴⁾								
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B	-	-	-	-	-	-		
FEMA Reimbursements	-	-	-	-	-	-		
Insurance Reimbursements	-	-	-	-	-	-		
Transfer from Budget Stabilization Fund	-	-	-	-	-	-		
Transfer from Other Funds	5,000	-	-	5,000	5,000	5,000		
Insurance Advance	-	-	-	-	TBD	TBD		
Total Inflows	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000		
Cash Outflows ⁽⁴⁾								
					FEMA Share			
Debris Removal (Category A) ^(3,5)	3	-	-	3	TBD	TBD	TBD	TBD
Emergency Protective Measures (Category B) * ^(3,6)	83	-	-	83	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) * ⁽³⁾	-	-	-	-	-	-	-	-
Water Control Facilities (Category D) * ⁽³⁾	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E) * ⁽³⁾	282	-	-	282	TBD	TBD	413	4,129
Utilities (Category F) * ⁽³⁾	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G) * ⁽³⁾	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-	-
Total Outflows	\$ 368	\$ -	\$ -	\$ 368	TBD	TBD	\$ 413	\$ 4,129
Net Current Flows	\$ 4,632	\$ -	\$ -	\$ 4,632	TBD	TBD		
<i>*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.</i>								

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.
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 ^(1,2)
For the period ended July 31, 2018
(in thousands)

	Unaudited Preliminary FY2018	MTD Actual	YTD Actual	Inception to-date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
Cash Inflows ⁽⁴⁾								
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B	-	-	-	-	-	-		
FEMA Reimbursements	-	-	-	-	-	-		
Insurance Reimbursements	-	-	-	-	-	-		
Transfer from Budget Stabilization Fund	-	-	-	-	-	-		
Transfer from Other Funds	-	-	-	-	-	-		
Insurance Advance	-	-	-	-	TBD	TBD		
Total Inflows	\$ -	\$ -	\$ -	\$ -	TBD	TBD		
Cash Outflows ⁽⁴⁾								
					FEMA Share			
Debris Removal (Category A) ^(3,5)	-	-	-	-	-	-	-	-
Emergency Protective Measures (Category B) ⁽³⁾	8,698	-	-	8,698	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) ⁽³⁾	-	-	-	-	-	-	-	-
Water Control Facilities (Category D) ⁽³⁾	133	-	-	133	TBD	TBD	100,000	1,000,000
Buildings and Equipment (Category E) ⁽³⁾	107	-	-	107	-	-	-	-
Utilities (Category F) ⁽³⁾	-	-	-	-	TBD	TBD	13,979	139,785
Parks Recreational Areas, and Other Facilities (Category G) ⁽³⁾	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-	-
Total Outflows	\$ 8,938	\$ -	\$ -	\$ 8,939	TBD	TBD	\$ 113,979	\$ 1,139,785
Net Current Flows	\$ (8,938)	\$ -	\$ -	(8,939)	TBD	TBD		
<i>*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.</i>								

Notes:

- DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
- FEMA Disaster Declaration made August 25, 2017.
- Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
- This analysis tracks inflows, outflows based on entries into SAP by the spending departments.
- Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.





Fund Summary - Other Funds

For the period ended July 31, 2018

(amounts expressed in thousands)

	Beginning of Year Fund Balance	Revenues*				Controller's Projection	Finance Projection	Finance	Controller
		Unaudited Preliminary FY2018	FY2019 Current Budget	FY2019 Actual YTD					
Enterprise									
Aviation		514,301	519,159	44,669	519,159	519,159	✓	✓	
Convention and Entertainment Facilities		95,566	100,621	1,489	100,621	100,621	✓	✓	
Combined Utility System		1,119,798	1,149,090	100,479	1,149,090	1,149,090	✓	✓	
Dedicated Drainage & Street Renewal**	76,889	205,935	222,548	9,893	222,548	222,548	✓	✓	
Storm Water**	(1,617)	51,848	61,077	6	61,077	61,077	✓	✓	
Risk Management									
Health Benefits	33,232	387,411	411,400	33,749	411,400	411,400	✓	✓	
Long-Term Disability	1,416	1,449	1,389	124	1,389	1,389	✓	✓	
Property and Casualty	78	37,784	45,712	376	45,712	45,712	✓	✓	
Worker's Compensation	-	23,039	27,249	1,633	27,249	27,249	✓	✓	
Special Revenue									
Asset Forfeiture Fund	6,674	9,149	5,130	242	5,130	5,130	✓	✓	
Auto Dealers Special Revenue Fund	2,071	7,564	7,299	527	7,299	7,299	✓	✓	
BARC Special Revenue Fund	2,836	10,290	11,475	152	11,475	11,475	✓	✓	
Bayou Greenway 2020 Fund	787	1,324	1,347	102	1,347	1,347	✓	✓	
Building Inspection Special Fund	40,044	92,120	78,131	7,188	78,131	78,131	✓	✓	
Cable Television Special Fund	2,227	4,105	4,578	4	4,578	4,578	✓	✓	
Child Safety Fund	61	3,408	3,405	277	3,405	3,405	✓	✓	
Contractors Responsibility Fund	3,137	788	1,191	25	1,191	1,191	✓	✓	
Essential Public Health Services Fund	15,926	24,406	15,632	5,361	15,632	15,632	✓	✓	
Forensic Transition Special Fund	23	2,821	2,656	-	2,656	2,656	✓	✓	
Health Special Revenue Fund	6,316	3,369	3,544	253	3,544	3,544	✓	✓	
Historic Preservation Fund	1,821	284	270	18	270	270	✓	✓	
Houston Emergency Center Fund	5,312	25,806	26,134	1,601	26,134	26,134	✓	✓	
Houston Transtar Center Fund	1,616	2,473	3,000	23	3,000	3,000	✓	✓	
Juvenile Case Manager Fee Fund	658	1,070	1,176	95	1,176	1,176	✓	✓	
Laboratory Operations & Maintenance Fund	281	487	573	29	573	573	✓	✓	
Maintenance Renewal & Replacement Fund	8,883	20,993	20,922	14	20,922	20,922	✓	✓	
Municipal Court Building Security Fund	114	544	647	48	647	647	✓	✓	
Municipal Court Technology Fee Fund	1,988	1,089	1,115	66	1,115	1,115	✓	✓	
Parking Management Fund	3,647	19,181	20,526	1,209	20,526	20,526	✓	✓	
Parks Golf Special Fund	1,333	5,594	5,255	461	5,255	5,255	✓	✓	
Parks Special Revenue Fund	6,645	3,161	2,320	220	2,320	2,320	✓	✓	
Planning & Development Special Rev. Fund	3,781	7,409	6,775	618	6,775	6,775	✓	✓	
Police Special Services Fund	4,544	6,449	6,403	3,057	6,403	6,403	✓	✓	
Recycling Revenue Fund	1,527	4,195	4,207	35	4,207	4,207	✓	✓	
Special Waste Fund	2,700	4,294	4,346	233	4,346	4,346	✓	✓	
Swimming Pool Safety Fund	796	1,161	1,161	107	1,161	1,161	✓	✓	
Tourism Promotion Special Revenue Fund	2,705	19,971	19,932	1,721	19,932	19,932	✓	✓	

* 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 July 31, 2018

(amounts expressed in thousands)

	Expenditures*			Controller's Projection	Finance Projection	Net Current Activity (Proj.)	End of Year Fund Balance (Proj.)	Finance	Controller
	Unaudited Preliminary FY2018	FY2019 Current Budget	FY2019 Actual YTD						
Enterprise									
Aviation	460,538	519,159	38,056	519,159	519,159	-		✓	✓
Convention and Entertainment Facilities	97,726	102,530	3,701	102,530	102,530	(1,909)		✓	✓
Combined Utility System	1,042,497	1,193,496	90,709	1,193,496	1,193,496	(44,406)		✓	✓
Dedicated Drainage & Street Renewal**	186,048	227,970	20,346	227,970	227,970	(5,422)	71,467	✓	✓
Storm Water**	65,452	67,816	2,704	67,816	67,816	(6,738)	(8,355)	✓	✓
Risk Management									
Health Benefits	371,608	409,635	31,497	409,635	409,635	1,765	34,997	✓	✓
Long-Term Disability	1,628	1,695	126	1,695	1,695	(306)	1,110	✓	✓
Property and Casualty	37,787	45,712	992	45,712	45,712	-	78	✓	✓
Worker's Compensation	23,039	27,249	1,676	27,249	27,249	-		✓	✓
Special Revenue									
Asset Forfeiture Fund	8,159	10,600	111	10,600	10,600	(5,470)	1,204	✓	✓
Auto Dealers Special Revenue Fund	7,794	9,472	847	9,472	9,472	(2,173)	(102)	✓	✓
BARC Special Revenue Fund	10,985	13,154	667	13,154	13,154	(1,679)	1,157	✓	✓
Bayou Greenway 2020 Fund	1,443	1,347	75	1,347	1,347	-	787	✓	✓
Building Inspection Special Fund	87,837	91,471	5,107	91,471	91,471	(13,340)	26,704	✓	✓
Cable Television Special Fund	3,439	4,171	136	4,171	4,171	408	2,634	✓	✓
Child Safety Fund	3,350	3,405	(871)	3,405	3,405	-	61	✓	✓
Contractors Responsibility Fund	843	1,325	7	1,325	1,325	(134)	3,003	✓	✓
Essential Public Health Services Fund	21,391	28,982	1,539	28,982	28,982	(13,350)	2,576	✓	✓
Forensic Transition Special Fund	2,822	2,656	160	2,656	2,656	-	23	✓	✓
Health Special Revenue Fund	3,153	5,757	251	5,757	5,757	(2,213)	4,103	✓	✓
Historic Preservation Fund	204	387	4	387	387	(117)	1,704	✓	✓
Houston Emergency Center Fund	25,306	28,432	1,786	28,432	28,432	(2,298)	3,014	✓	✓
Houston Transtar Center Fund	2,134	3,169	60	3,169	3,169	(169)	1,447	✓	✓
Juvenile Case Manager Fee Fund	1,289	1,520	80	1,520	1,520	(344)	314	✓	✓
Laboratory Operations & Maintenance Fund	403	569	2	569	569	4	285	✓	✓
Maintenance Renewal & Replacement Fund	15,544	21,073	1,020	21,073	21,073	(151)	8,732	✓	✓
Municipal Court Building Security Fund	519	660	2	660	660	(13)	101	✓	✓
Municipal Court Technology Fee Fund	573	864	18	864	864	251	2,239	✓	✓
Parking Management Fund	18,014	21,949	441	21,949	21,949	(1,423)	2,223	✓	✓
Parks Golf Special Fund	5,310	5,402	404	5,402	5,402	(147)	1,186	✓	✓
Parks Special Revenue Fund	3,998	5,559	88	5,559	5,559	(3,239)	3,406	✓	✓
Planning & Development Special Rev. Fund	5,624	8,033	362	8,033	8,033	(1,258)	2,523	✓	✓
Police Special Services Fund	8,887	8,960	312	8,960	8,960	(2,557)	1,987	✓	✓
Recycling Revenue Fund	3,941	5,283	29	5,283	5,283	(1,076)	451	✓	✓
Special Waste Fund	4,121	5,947	345	5,947	5,947	(1,601)	1,099	✓	✓
Swimming Pool Safety Fund	1,229	1,685	97	1,685	1,685	(524)	272	✓	✓
Tourism Promotion Special Revenue Fund	18,653	20,232	244	20,232	20,232	(300)	2,405	✓	✓

* 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 July 31, 2018
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY19	Draws Month	Refunded FY19	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i><u>Voter Authorized 2001 & 2006 & 2012 Election</u></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	0.00	0.00	0.00	100.00	25.00
Series H-2	0.00	0.00	0.00	85.00	15.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	0.00	0.00	0.00	80.00	20.00
Series E2- Equipment & Capital	0.00	0.00	0.00	60.00	10.00
Series E2- Metro Street Projects	0.00	0.00	0.00	30.00	0.00
Series K-1	0.00	0.00	0.00	200.00	0.00
Series K-2	0.00	0.00	0.00	100.00	0.00
Total General Obligation	0.00	0.00	0.00	855.00	70.00
Combined Utility System					
Series B-1	0.00	0.00	0.00	5.00	95.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	0.00	0.00	0.00	50.00	25.00
Series B-4	0.00	0.00	0.00	0.00	100.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
Total Combined Utility System	0.00	0.00	0.00	480.00	220.00
Airport System					
Series A&B	0.00	0.00	0.00	128.53	21.47
Total Airport System	0.00	0.00	0.00	128.53	21.47
Convention & Entertainment					
Series A	0.00	0.00	0.00	0.00	75.00
Total Convention and Entertainment	0.00	0.00	0.00	0.00	75.00
Totals	\$0.00	\$0.00	\$0.00	\$1,463.53	\$386.47

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

	<u>July 31, 2018</u>	<u>July 31, 2017</u>
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	2,151,850	2,135,185
Commercial Paper Notes ^(b)	70,000	244,900
Pension Obligations	1,576,435	579,605
Certificates of Obligations	14,670	15,750
Subtotal	<u>3,812,955</u>	<u>2,975,440</u>
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,927,760	6,063,585
Combined Utility System Commercial Paper Notes ^(c)	220,000	20,000
Water and Sewer System Revenue Bonds ^(d)	170,716	161,970
Contract Revenue Obligations - CWA	64,300	67,755
Combined Utility System Subordinate Lien	276,070	88,295
Airport System		
Airport System Sr. Lien Bonds ^(e)	409,685	420,420
Airport System Subordinate Lien	1,608,615	1,524,335
Airport System Sr. Lien Commercial Paper Notes ^(f)	21,473	87,000
Airport System Inferior Lien Contracts ^(g)	-	-
Airport Special Facilities Revenue Bonds ^(h)	934,965	803,380
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ⁽ⁱ⁾	600,299	617,892
Hotel Occupancy Tax And Parking Revenue Commercial Paper ^(j)	75,000	-
Subtotal	<u>10,308,883</u>	<u>9,854,632</u>
Total Debt Payable by the City	<u><u>\$14,121,838</u></u>	<u><u>\$12,830,072</u></u>

- (a) In Nov 2001 voters authorized \$776 million in tax bonds. In Nov 2006 voters authorized \$625million in tax bonds. In Nov 2012 voters authorized \$410 million in tax bonds and Nov 2017 an additional \$495 million.
- (b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs Series E-1: \$100 million, E-2: \$100 million, G-1: \$75 million, G-2: \$125 million, H-2: \$100 million, J: \$125 million, K1: \$200 million and K2: \$100 million.
- (c) The City has authorized \$700 million in Combined Utility System Commercial Paper Notes.
- (d) Includes \$113.4 million accreted value of capital appreciation bonds at this date and \$104.6 million last year.
- (e) The Houston Airport System issued Senior Lien Revenue bonds on August 20, 2009.
- (f) City Council has authorized Airport Senior Lien Commercial Paper Notes Series A&B with \$150 million of appropriation capacity. In May 2016 the Airport Inferior Lien appropriation facilities was also increased from \$225 million to \$450 million.
- (g) Under a sublease agreement, the Houston Airport System has agreed to make sublease payments that include the debt service payments on the Series 1997A Special Facilities Bonds that financed the Automated People Mover ("APM") at George Bush Airport. These sublease payments constitute Inferior Lien Obligations under the Airport bond ordinances.
- (h) All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues. Does not include Series 1997A Special Facilities Bonds which was paid off on July 5,2017.
- (i) Includes \$160.6 million accreted value of capital appreciation bonds at this date and \$156.7 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 July 31, 2018
(amounts expressed in thousands)

Purposes	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued ^(a)	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
November 2001 Election					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 471,300	\$ 2,700	\$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements ^(b)	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
Total	776,000	776,000	773,300	2,700	2,700
November 2006 Election					
Streets, Bridges, Traffic Control	\$ 320,000	\$ 219,950	\$ 75,565	\$ 144,385	\$ 244,435
Parks and Recreation	55,000	55,000	55,000	-	-
Public Safety	135,000	135,000	135,000	-	-
Permanent and General Improvements ^(b)	60,000	60,000	59,500	\$ 500	\$ 500
Public Libraries	37,000	37,000	36,900	\$ 100	\$ 100
Low Income Housing	18,000	18,000	6,031	\$ 11,969	\$ 11,969
Total	\$ 625,000	\$ 524,950	\$ 367,996	\$ 156,954	\$ 257,004
November 2012 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	166,000	65,633	100,367	100,367
Public Safety	144,000	144,000	47,093	96,907	96,907
Permanent and General Improvements ^(b)	57,000	57,000	18,309	38,691	38,691
Public Libraries	28,000	28,000	23,211	4,789	4,789
Low Income Housing	15,000	5,308	8	5,300	14,992
Total	\$ 410,000	\$ 400,308	\$ 154,254	\$ 246,054	\$ 255,746
November 2017 Election					
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 ^(b)	109,000	28,142	-	28,142	109,000
Public Libraries	123,000	27,084	-	27,084	123,000
Low Income Housing	-	-	-	-	\$ -
Total	\$ 495,000	\$ 97,966	\$ -	\$ 97,966	\$ 495,000
Combined Total (2001, 2006, 2012 and 2017 Elections)	\$ 2,306,000	\$ 1,799,224	\$ 1,295,550	\$ 503,674	\$ 1,010,450

(a) As of July 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.

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.