



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:** December 7, 2018

**Subject:** **October 2018  
Financial Report**

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

**GENERAL FUND**

The Controller's Office is projecting an ending fund balance of \$227 million for FY2019. This is \$3.7 million lower than the projection of the Finance Department. The difference is due to a \$3.7 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$71.068 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 is unchanged from the August report.

There are no major differences between our revenue projection (greater than \$1 million) and that of the Finance Department.

Total expenditure projections are unchanged from the September report. The projection reflects an increase of \$8.7 million in expenditures related to the HOPE Meet and Confer Agreement with a corresponding decrease of \$8.7 million in General Government expenditures.

**ENTERPRISE FUNDS**

We are projecting no changes from the August report 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.

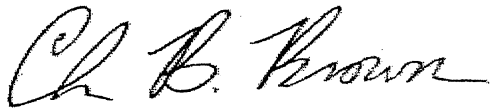
**Mayor Sylvester Turner  
City Council Members  
October Monthly Financial Report**

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

General Obligation	2.45%
Combined Utility System	0.30%
Aviation	4.13%
Convention and Entertainment	23.20%

Respectfully submitted,



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Chris B. Brown  
City Controller



# CITY OF HOUSTON

Finance Department

**Sylvester Turner**

Mayor

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

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

**Date:** December 7, 2018

**Subject:** 4+8 Financial Report

Attached is the 4+8 Financial Report for the period ending October 31, 2018. Fiscal Year 2019 projections are based on four months of actual results and eight months of projections.

## General Fund

Our revenue projection is \$11.6 million lower than the Adopted Budget and remains unchanged from the 3+9 Report.

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

Category	Unaudited Preliminary FY18 *	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	657,700	-
Franchise Fees	185,774	176,846	176,846	-
Other	1,307,636	359,439	365,126	5,687
<b>Total</b>	<b>\$3,340,232</b>	<b>\$2,394,798</b>	<b>\$2,383,197</b>	<b>(11,601)</b>

\*FY18 Unaudited Preliminary includes Pension Obligation Bonds proceeds and issuance.

Our expenditure projection remains unchanged from the Adopted Budget and the 3+9 Report.

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

Category	Unaudited Preliminary FY18 *	FY19 Adopted Budget	FY19 Current Projection	FY19 Variance Over/(Under)
Police	\$1,586,081	\$871,262	\$873,147	1,885
Fire	497,337	503,460	505,101	1,641
Other Departments	847,743	711,948	708,422	(3,526)
Debt Service/PAYGO	350,523	392,745	392,745	-
<b>Total</b>	<b>\$3,281,684</b>	<b>\$2,479,414</b>	<b>\$2,479,414</b>	<b>-</b>

\*FY18 Unaudited Preliminary includes Pension Obligation Bonds proceeds and issuance.

We are currently projecting an ending fund balance of \$231.3 million, which is \$109,000 higher than the 3+9 Report and 11.1% of estimated expenditures less debt service and pay-as-you-go (PAYGO).

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

Category	Unaudited Preliminary FY18 *	FY19 Adopted Budget*	FY19 Current Projection	FY19 Variance Over/(Under)
Fund Balance - Beginning of Year	\$269,560	\$275,810	\$328,333	52,523
Changes to Designated Fund Balance	-	(821)	(821)	-
Budgeted Increase/(Decrease) in Fund Balance	58,549	(84,617)	(96,217)	(11,600)
Change in Inventory/Prepaid Items/Imprest Cash	224	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$328,333</b>	<b>\$190,372</b>	<b>\$231,295</b>	<b>\$40,923</b>
% of Expenditures Less Debt Service and PAYGO	11.2%	9.1%	11.1%	2.0%

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

A summary of all variances from the Adopted Budget that have been reported year-to-date is included in the attachment to this letter.

**Enterprise, Special Revenue and Other Funds**

We are projecting no forecast changes in the Enterprise Funds, Special Revenue Funds and other funds from the 3+9 Report.

**Disaster Recovery**

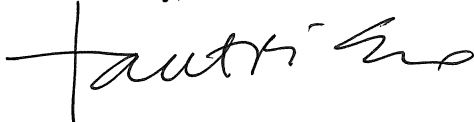
As of October 31, 2018, a total of seventy-one projects were submitted to FEMA totaling \$172.3 million and more projects are planned for submission in the upcoming weeks.

FEMA Category (amounts expressed in millions)	Requested Value	Federal Share	Funds Received
<b>Project Submissions:</b>			
Emergency Protective Services - Cat B*	\$ 150.81	\$ 145.73	\$ 21.20
Building and Equipment - Cat E	\$ 21.49	\$ 19.34	\$ -
<b>Total</b>	<b>\$ 172.29</b>	<b>\$ 165.06</b>	<b>\$ 21.20</b>

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

The City has also received an additional \$2.1 million in property insurance proceeds and \$2.1 million in FEMA reimbursement for congregate shelter.

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)
	<b>Total Revenues</b>	<b>(11,601)</b>
	<b>Fund Balance</b>	
	Additional Beginning Fund Balance	52,523
	<b>Total Financial Resources</b>	<b>40,922</b>
Expenditures		
Month Reported	Expenditure Detail	
August	<b>Public Safety</b>	
	Increase in Fire for ambulance and safety equipment purchases	1,412
	<b>Total Public Safety</b>	<b>1,412</b>
August	<b>Other Adjustments</b>	
	Decrease in General Government to cover ambulance and safety equipment purchases in Fire	(1,412)
September	Increase in various departments to reflect the HOPE Meet and Confer Agreement	8,731
	Decrease in General Government to cover the HOPE Meet and Confer Agreement	(8,731)
	<b>Total Other Adjustments</b>	<b>(1,412)</b>
	<b>Total Expenditures</b>	<b>-</b>

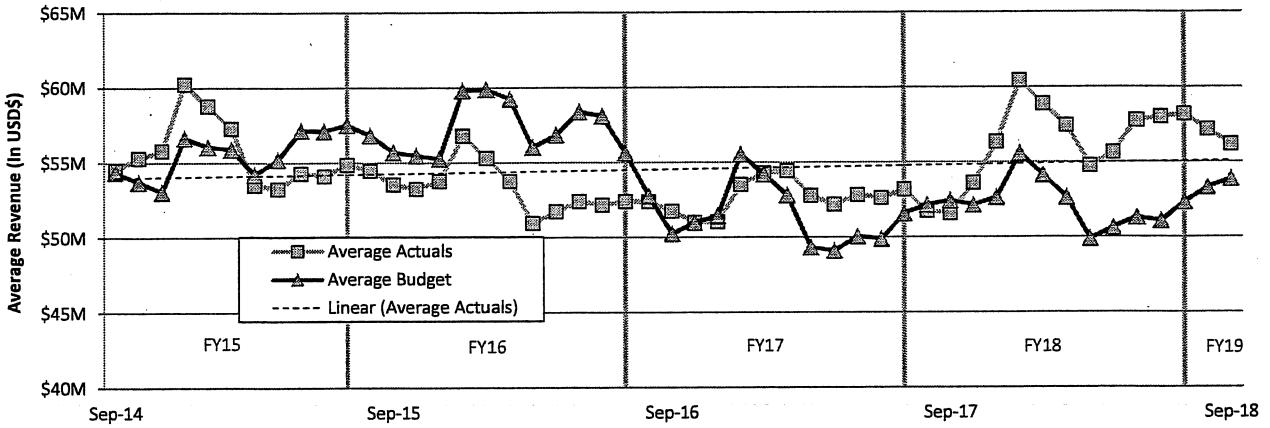
\*Total may reflect slight variances due to rounding.



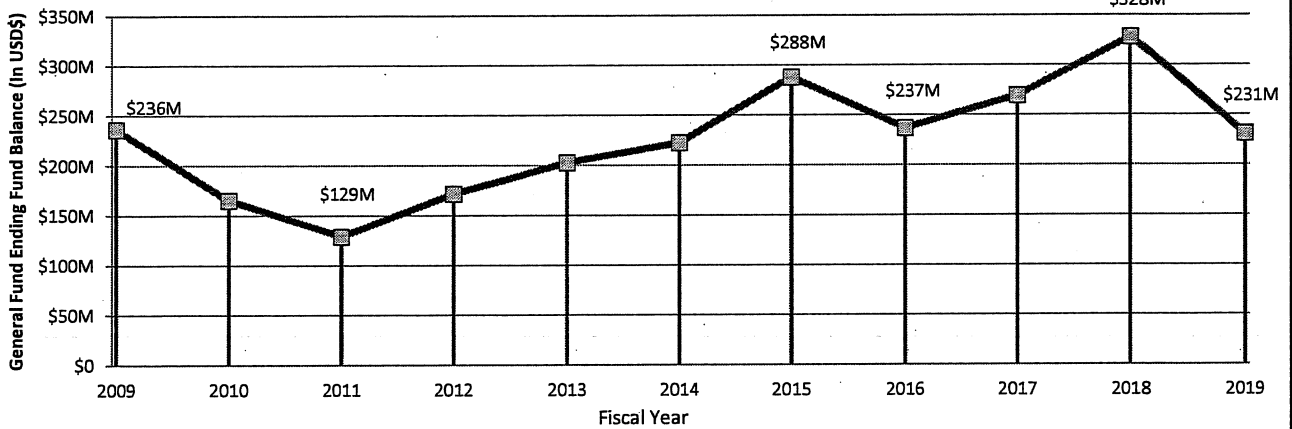
# General Fund (Fund 1000)

## Sales Tax Growth and Comparative Fund Balance

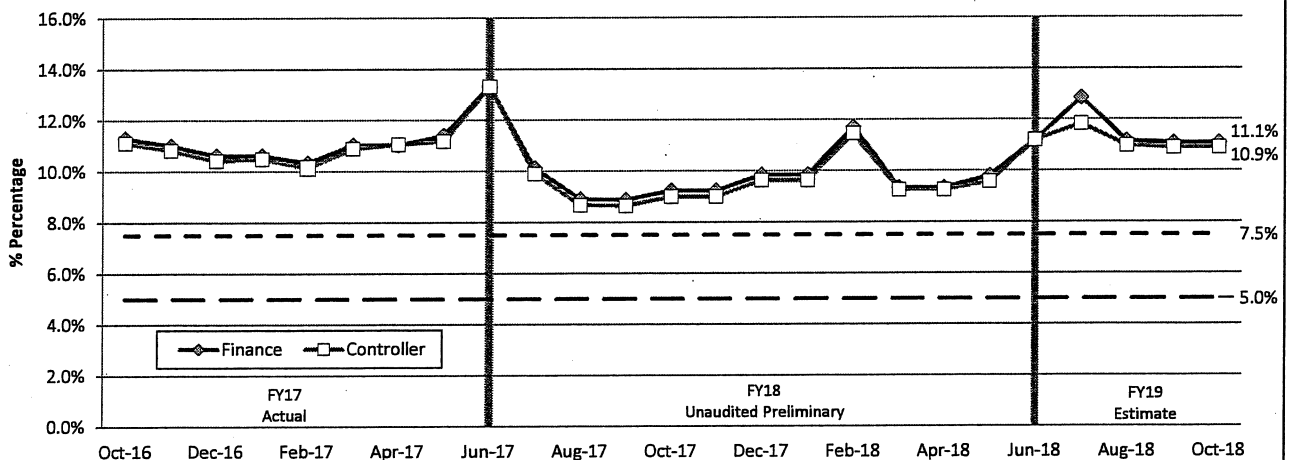
### Sales Tax - Three-month Rolling Average



### Historical Unassigned Ending Fund Balance



### General Fund Comparative Fund Balance Annual Projected Ending Fund Balance as % of Expenditures Less Debt\*



\*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 October 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	Controller - Finance Variance		
<b>Revenues</b>									
General Property Taxes	1,172,543	1,200,813	1,200,813	1,183,524	1,183,525	11,832	(1)		
Industrial Assessments	18,278	19,463	19,463	19,000	19,463	1	(463)		
Sales Tax	674,279	657,700	657,700	657,862	657,700	218,400	162		
Other Taxes	17,370	18,011	18,011	17,750	18,011	4,614	(261)		
Electric Franchise	102,260	100,841	100,841	100,500	100,841	33,470	(341)		
Telephone Franchise	39,704	36,687	36,687	36,500	36,687	12,560	(187)		
Gas Franchise	13,791	12,324	12,324	12,000	12,324	4,108	(324)		
Other Franchise	30,019	26,994	26,994	26,750	26,994	9,462	(244)		
Licenses and Permits	33,412	32,859	32,859	32,500	32,859	10,226	(359)		
Intergovernmental	76,390	66,152	66,152	66,152	66,152	30,169	-		
Charges for Services	58,034	54,880	54,880	54,500	54,880	18,630	(380)		
Direct Interfund Services	54,449	58,505	58,505	58,505	58,505	17,664	-		
Indirect Interfund Services	28,910	29,246	29,246	29,246	29,246	7,516	-		
Municipal Courts Fines and Forfeits	20,980	21,591	21,591	21,000	21,591	6,939	(591)		
Other Fines and Forfeits	4,021	3,978	3,978	3,489	3,978	961	(489)		
Interest	7,531	6,011	6,011	6,011	6,011	2,180	-		
Miscellaneous/Other	53,564	18,747	18,747	18,500	18,747	2,925	(247)		
<b>Total Revenues</b>	<b>2,405,535</b>	<b>2,364,802</b>	<b>2,364,802</b>	<b>2,343,789</b>	<b>2,347,514</b>	<b>391,657</b>	<b>(3,725)</b>		
<b>Expenditures</b>									
Administration & Regulatory Affairs	26,613	29,139	29,633	29,633	29,633	5,719	-		
City Council	9,294	10,330	10,488	10,488	10,488	2,501	-		
City Secretary	801	929	972	972	972	255	-		
Controller	8,794	8,578	8,759	8,759	8,759	2,609	-		
Finance	17,542	18,726	19,050	19,050	19,050	5,207	-		
Fire	497,337	503,460	505,101	505,101	505,101	164,651	-		
General Services	40,275	43,058	43,317	43,317	43,317	11,460	-		
Housing and Community Development	439	503	503	503	503	350	-		
Houston Emergency Center	9,762	9,762	9,762	9,762	9,762	2,441	-		
Houston Health Department	66,275	56,041	57,030	57,030	57,030	19,180	-		
Houston Public Works	31,719	29,224	29,267	29,267	29,267	9,283	-		
Human Resources	3,018	2,720	2,780	2,780	2,780	783	-		
Information Technology	16,204	17,620	17,892	17,892	17,892	5,861	-		
Legal	14,990	15,999	16,330	16,330	16,330	4,796	-		
Library	40,633	41,268	42,043	42,043	42,043	13,620	-		
Mayor's Office	7,465	7,211	7,340	7,340	7,340	3,614	-		
Municipal Courts	29,349	29,992	30,547	30,547	30,547	9,016	-		
Neighborhoods	11,012	11,256	11,451	11,451	11,451	3,284	-		
Office of Business Opportunity	3,075	3,648	3,713	3,713	3,713	1,057	-		
Parks and Recreation	75,899	76,167	77,131	77,131	77,131	25,004	-		
Planning and Development	3,372	4,218	4,283	4,283	4,283	1,039	-		
Police	1,586,081	871,262	873,147	873,147	873,147	276,131	-		
Solid Waste Management	75,116	80,257	80,976	80,976	80,976	24,976	-		
<b>Total Departmental Expenditures</b>	<b>2,575,065</b>	<b>1,871,370</b>	<b>1,881,513</b>	<b>1,881,513</b>	<b>1,881,513</b>	<b>592,837</b>	<b>-</b>		
General Government	356,096	215,299	205,156	205,156	205,156	54,741	-		
<b>Total Expenditures Other Than Debt</b>	<b>2,931,161</b>	<b>2,086,669</b>	<b>2,086,669</b>	<b>2,086,669</b>	<b>2,086,669</b>	<b>647,578</b>	<b>-</b>		
Transfer to Special Revenues	-	-	-	-	-	-	-		
Captured Revenue Transfer to DDSRF	34,399	50,540	50,540	50,540	50,540	-	-		
Debt Service Transfer	316,124	342,205	342,205	342,205	342,205	-	-		
<b>Total Expenditures and Other Uses</b>	<b>3,281,684</b>	<b>2,479,414</b>	<b>2,479,414</b>	<b>2,479,414</b>	<b>2,479,414</b>	<b>647,578</b>	<b>-</b>		
<b>Net Current Activity</b>	<b>(876,149)</b>	<b>(114,612)</b>	<b>(114,612)</b>	<b>(135,625)</b>	<b>(131,900)</b>	<b>(255,921)</b>	<b>(3,725)</b>		
<b>Other Financing Sources (Uses)</b>									
Transfers from Other Funds	20,617	27,873	27,873	27,873	27,873	7,600	-		
Pension Bond Proceeds	909,990	-	-	-	-	-	-		
Sale of Capital Assets	4,090	2,123	2,123	7,810	7,810	6,755	-		
<b>Total Other Financing Sources (Uses)</b>	<b>934,697</b>	<b>29,996</b>	<b>29,996</b>	<b>35,683</b>	<b>35,683</b>	<b>14,355</b>	<b>-</b>		
<b>Fund Balances</b>									
Fund Balance - Beginning of Year	269,560	328,333	328,333	328,333	328,333	328,333	-		
Changes to Designated Fund Balance*	-	(821)	(821)	(821)	(821)	-	-		
Budgeted Increase/(Decrease) in Fund Balance	58,549	(84,616)	(84,616)	(84,616)	(84,616)	(241,566)	-		
Change in Inventory/Prepaid Items/Imprest Cash	224	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(15,326)	(11,601)	-	(3,725)		
<b>Fund Balance, End of Year***</b>	<b>328,333</b>	<b>242,896</b>	<b>242,896</b>	<b>227,570</b>	<b>231,295</b>	<b>86,767</b>	<b>(3,725)</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 \$156,500 based on current projections. The City will be \$71,070 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 October 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		
<b>Cash Inflows <sup>(6)</sup></b>								
FEMA Cash Advance Category A	\$ 105,081	\$ -	\$ -	\$ 105,081	\$ 128,432	\$ 233,513		
FEMA Cash Advance Category B <sup>(4,9)</sup>	56,570	-	-	56,570	70,810	127,380		
FEMA Reimbursements	1,365	2,075	2,075	3,440	2,075	3,440		
State Assistance	50,000	-	-	50,000	-	50,000		
Transfer from Budget Stabilization Fund <sup>(5)</sup>	20,000	-	-	20,000	-	20,000		
Transfer from Other Funds	5,000	-	-	5,000	-	5,000		
Insurance Advance <sup>(8)</sup>	100,000	2,125	2,125	102,125	2,500	102,500		
<b>Total Inflows</b>	<b>\$ 338,016</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>	<b>\$ 342,216</b>	<b>\$ 203,817</b>	<b>\$ 541,833</b>		
<b>Cash Outflows <sup>(6)</sup></b>								
					FEMA Share			
Debris Removal (Category A) <sup>(9,7)</sup>	48,607	522	9,573	58,180	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B)* <sup>(3,10)</sup>	56,827	9	49	56,875	128,745	128,745	TBD	128,745
Roads and Bridges (Category C) <sup>(3)</sup>	-	-	-	-	TBD	TBD	65,000	650,000
Water Control Facilities (Category D)* <sup>(3)</sup>	-	-	-	-	TBD	TBD	100,000	1,000,000
Buildings and Equipment (Category E)* <sup>(3)</sup>	519	-	20	539	11,815	11,815	26,927	269,269
Utilities (Category F)* <sup>(3)</sup>	-	-	-	-	TBD	TBD	13,979	139,785
Parks Recreational Areas, and Other Facilities (Category G)* <sup>(3)</sup>	-	-	-	-	TBD	TBD	2,783	27,827
Direct/Indirect Administrative Cost	12,327	4,146	1,884	14,211	TBD	TBD	TBD	TBD
Insurance Premium	24,674	-	-	24,674	TBD	TBD	TBD	24,674
Transfer to Other Funds <sup>(11)</sup>	-	-	2,500	2,500	NA	NA	NA	TBD
Insurance Proceeds Allocations <sup>(12)</sup>	19,168	-	-	19,168	NA	NA	NA	100,000
<b>Total Outflows</b>	<b>\$ 162,122</b>	<b>\$ 4,676</b>	<b>\$ 14,026</b>	<b>\$ 176,148</b>	<b>\$ 374,073</b>	<b>\$ 374,073</b>	<b>\$ 234,634</b>	<b>\$ 2,599,760</b>
<b>Net Current Flows</b>	<b>\$ 175,895</b>	<b>\$ (476)</b>	<b>\$ (9,826)</b>	<b>\$ 166,068</b>				

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

**Notes:**

- DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
- FEMA Disaster Declaration made August 25, 2017.
- Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
- Emergency Purchase Orders (EPOs) 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, 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 the maximum payout of \$100M for City's flooding policies and wind driven maximum payout of \$2.5M.
- 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.
- \$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.
- 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 October 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		
<b>Cash Inflows</b> <sup>(6)</sup>								
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	2,075	2,075	3,440	2,075	3,440		
State Assistance	50,000	-	-	50,000	-	50,000		
Transfer from Budget Stabilization Fund <sup>(5)</sup>	20,000	-	-	20,000	-	20,000		
Transfer from Other Funds	-	-	-	-	-	-		
Insurance Advance <sup>(8)</sup>	100,000	2,125	2,125	102,125	2,500	102,500		
<b>Total Inflows</b>	<b>\$ 333,016</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>	<b>\$ 337,216</b>	<b>\$ 203,817</b>	<b>\$ 536,833</b>		
<b>Cash Outflows</b> <sup>(6)</sup>								
					FEMA Share			
Debris Removal (Category A) <sup>(3,7)</sup>	48,604	522	9,573	58,177	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B) * <sup>(9)</sup>	48,029	-	-	48,029	128,745	128,745	TBD	128,745
Roads and Bridges (Category C) * <sup>(9)</sup>	-	-	-	-	TBD	TBD	65,000	650,000
Water Control Facilities (Category D) * <sup>(9)</sup>	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E) * <sup>(9)</sup>	-	-	-	-	11,815	11,815	26,514	265,140
Utilities (Category F) * <sup>(9)</sup>	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G) * <sup>(9)</sup>	-	-	-	-	TBD	TBD	2,783	27,827
Direct/Indirect Administrative Cost	12,327	4,146	1,884	14,211	TBD	TBD	TBD	TBD
Insurance Premium	24,674	-	-	24,674	TBD	TBD	TBD	24,674
Transfer to Other Funds <sup>(10)</sup>	-	-	2,500	2,500	NA	NA	NA	TBD
Insurance Proceeds Allocations <sup>(11)</sup>	19,168	-	-	19,168	NA	NA	NA	100,000
<b>Total Outflows</b>	<b>\$ 152,802</b>	<b>\$ 4,667</b>	<b>\$ 13,957</b>	<b>\$ 166,759</b>	<b>\$ 374,073</b>	<b>\$ 374,073</b>	<b>\$ 120,243</b>	<b>\$ 1,455,846</b>
<b>Net Current Flows</b>	<b>\$ 180,214</b>	<b>\$ (467)</b>	<b>\$ (9,758)</b>	<b>\$ 170,457</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).
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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 and wind driven maximum payout of \$2.5M.
9. Projections include reimbursements for City properties managed by Local Government Corporations (LGC) such as Houston First (HFC).
10. \$2.5M has been loaned to HCD for pre-contract expenditures related to the CDBG-DR contract and expected to be repaid before end of FY2019.
11. Insurance proceeds have been allocated pursuant to lease agreement amendment approved by City Council on 05/22/2018.

**Harvey - Storm Water Disaster Recovery Fund 5304 <sup>(1,2)</sup>**  
 For the period ended October 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		
<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>(5)</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>				
<i>*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.</i>								

**Notes:**

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

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

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

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

**Notes:**

1. DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
2. FEMA Disaster Declaration made August 25, 2017.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. This analysis tracks inflows, outflows based on entries into SAP by the spending departments.
5. Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
6. Includes \$65K of the Houston Airport System's Harvey expenses, which may not be reimbursable by FEMA.

**Harvey - Combined Utility System Disaster Recovery Fund 8386** <sup>(1,2)</sup>  
For the period ended October 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		
<b>Cash Inflows</b> <sup>(4)</sup>								
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B	-	-	-	-	-	-		
FEMA Reimbursements	-	-	-	-	-	-		
Insurance Reimbursements	-	-	-	-	-	-		
Transfer from Budget Stabilization Fund	-	-	-	-	-	-		
Transfer from Other Funds	-	-	-	-	-	-		
Insurance Advance	-	-	-	-	TBD	TBD		
<b>Total Inflows</b>	\$ -	\$ -	\$ -	\$ -	TBD	TBD		
<b>Cash Outflows</b> <sup>(4)</sup>					FEMA Share			
Debris Removal (Category A) <sup>(3,5)</sup>	-	-	-	-	-	-	-	-
Emergency Protective Measures (Category B) <sup>(3)</sup>	8,701	9	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	100,000	1,000,000
Buildings and Equipment (Category E) <sup>(3)</sup>	257	-	-	257	-	-	-	-
Utilities (Category F) <sup>(3)</sup>	-	-	-	-	TBD	TBD	13,979	139,785
Parks Recreational Areas, and Other Facilities (Category G) <sup>(3)</sup>	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-	-
<b>Total Outflows</b>	\$ 8,958	\$ 9	\$ 49	\$ 9,007	TBD	TBD	\$ 113,979	\$ 1,139,785
<b>Net Current Flows</b>	\$ (8,958)	\$ (9)	\$ (49)	(9,007)				

*\*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).
- 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 October 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					
<b>Enterprise</b>									
Aviation		520,567	519,159	180,006	519,159	519,159	✓	✓	
Convention and Entertainment Facilities		97,880	100,621	42,211	100,621	100,621	✓	✓	
Combined Utility System		1,125,315	1,149,090	405,138	1,149,090	1,149,090	✓	✓	
Dedicated Drainage & Street Renewal**	65,388	211,649	222,548	35,399	222,548	222,548	✓	✓	
Storm Water**	7,227	61,809	61,077	15,244	61,077	61,077	✓	✓	
<b>Risk Management</b>									
Health Benefits	29,229	387,411	411,400	134,941	411,400	411,400	✓	✓	
Long-Term Disability	4,090	1,449	1,389	495	1,389	1,389	✓	✓	
Property and Casualty	82	37,940	45,712	1,116	45,712	45,712	✓	✓	
Worker's Compensation	-	23,070	27,249	8,957	27,249	27,249	✓	✓	
<b>Special Revenue</b>									
Asset Forfeiture Fund	6,321	9,149	5,130	2,004	5,130	5,130	✓	✓	
Auto Dealers Special Revenue Fund	2,072	7,564	7,299	2,468	7,299	7,299	✓	✓	
BARC Special Revenue Fund	2,825	10,290	11,475	601	11,475	11,475	✓	✓	
Bayou Greenway 2020 Fund	698	1,236	1,347	408	1,347	1,347	✓	✓	
Building Inspection Special Fund	33,729	92,096	78,131	28,713	78,131	78,131	✓	✓	
Cable Television Special Fund	2,825	5,160	4,578	17	4,578	4,578	✓	✓	
Child Safety Fund	119	3,466	3,405	1,098	3,405	3,405	✓	✓	
Contractors Responsibility Fund	3,137	788	1,191	140	1,191	1,191	✓	✓	
Essential Public Health Services Fund	15,781	24,406	15,632	5,440	15,632	15,632	✓	✓	
Forensic Transition Special Fund	5	2,821	2,656	330	2,656	2,656	✓	✓	
Health Special Revenue Fund	6,266	3,376	3,544	1,061	3,544	3,544	✓	✓	
Historic Preservation Fund	1,820	284	270	163	270	270	✓	✓	
Houston Emergency Center Fund	5,202	25,806	26,134	5,778	26,134	26,134	✓	✓	
Houston Transtar Center Fund	1,575	2,493	3,000	865	3,000	3,000	✓	✓	
Juvenile Case Manager Fee Fund	662	1,080	1,176	374	1,176	1,176	✓	✓	
Laboratory Operations & Maintenance Fund	273	487	573	173	573	573	✓	✓	
Maintenance Renewal & Replacement Fund	7,174	20,992	20,922	5,312	20,922	20,922	✓	✓	
Municipal Court Building Security Fund	119	549	647	188	647	647	✓	✓	
Municipal Court Technology Fee Fund	2,006	1,095	1,115	261	1,115	1,115	✓	✓	
Parking Management Fund	2,110	20,064	20,526	5,734	20,526	20,526	✓	✓	
Parks Golf Special Fund	1,275	5,585	5,255	1,791	5,255	5,255	✓	✓	
Parks Special Revenue Fund	6,916	3,433	2,320	715	2,320	2,320	✓	✓	
Planning & Development Special Rev. Fund	3,774	7,411	6,775	2,856	6,775	6,775	✓	✓	
Police Special Services Fund	4,782	6,750	6,403	3,737	9,468	9,468	✓	✓	
Recycling Revenue Fund	1,527	4,195	4,207	1,090	4,207	4,207	✓	✓	
Special Waste Fund	2,708	4,306	4,346	1,163	4,346	4,346	✓	✓	
Swimming Pool Safety Fund	796	1,161	1,161	440	1,161	1,161	✓	✓	
Tourism Promotion Special Revenue Fund	2,592	19,971	19,932	6,309	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 October 31, 2018

(amounts expressed in thousands)

	Expenditures*					Net Current Activity (Proj.)	End of Year Fund Balance (Proj.)	Finance	Controller
	Unaudited Preliminary FY2018	FY2019 Current Budget	FY2019 Actual YTD	Controller's Projection	Finance Projection				
<b>Enterprise</b>									
Aviation	466,520	519,159	135,165	519,159	519,159	-		✓	✓
Convention and Entertainment Facilities	100,037	102,530	41,859	102,530	102,530	(1,909)		✓	✓
Combined Utility System	1,071,525	1,193,496	229,449	1,193,496	1,193,496	(44,406)		✓	✓
Dedicated Drainage & Street Renewal**	203,263	227,970	55,096	227,970	227,970	(5,422)	59,966	✓	✓
Storm Water**	66,569	67,816	17,956	67,816	67,816	(6,738)	489	✓	✓
<b>Risk Management</b>									
Health Benefits	375,611	409,635	132,905	409,635	409,635	1,765	30,994	✓	✓
Long-Term Disability	(1,046)	1,695	148	1,695	1,695	(306)	3,784	✓	✓
Property and Casualty	37,939	45,712	4,654	45,712	45,712	-	82	✓	✓
Worker's Compensation	23,055	27,249	8,787	27,249	27,249	-		✓	✓
<b>Special Revenue</b>									
Asset Forfeiture Fund	8,512	10,600	1,981	10,600	10,600	(5,470)	851	✓	✓
Auto Dealers Special Revenue Fund	7,793	9,472	2,608	9,371	9,371	(2,072)	-	✓	✓
BARC Special Revenue Fund	10,996	13,154	3,464	13,154	13,154	(1,679)	1,146	✓	✓
Bayou Greenway 2020 Fund	1,444	1,347	290	1,347	1,347	-	698	✓	✓
Building Inspection Special Fund	94,128	91,471	25,437	91,471	91,471	(13,340)	20,389	✓	✓
Cable Television Special Fund	3,896	4,171	636	4,171	4,171	408	3,232	✓	✓
Child Safety Fund	3,350	3,405	(871)	3,405	3,405	-	119	✓	✓
Contractors Responsibility Fund	843	1,325	202	1,325	1,325	(134)	3,003	✓	✓
Essential Public Health Services Fund	21,536	28,982	7,651	28,982	28,982	(13,350)	2,431	✓	✓
Forensic Transition Special Fund	2,840	2,656	628	2,656	2,656	-	5	✓	✓
Health Special Revenue Fund	3,210	5,757	1,541	5,757	5,757	(2,213)	4,053	✓	✓
Historic Preservation Fund	205	387	58	387	387	(117)	1,703	✓	✓
Houston Emergency Center Fund	25,416	28,432	8,413	28,432	28,432	(2,298)	2,904	✓	✓
Houston Transtar Center Fund	2,195	3,169	407	3,169	3,169	(169)	1,406	✓	✓
Juvenile Case Manager Fee Fund	1,295	1,520	354	1,520	1,520	(344)	318	✓	✓
Laboratory Operations & Maintenance Fund	411	569	168	569	569	4	277	✓	✓
Maintenance Renewal & Replacement Fund	17,252	21,072	4,968	21,072	21,072	(150)	7,024	✓	✓
Municipal Court Building Security Fund	519	660	159	660	660	(13)	106	✓	✓
Municipal Court Technology Fee Fund	561	864	447	864	864	251	2,257	✓	✓
Parking Management Fund	20,434	21,949	5,316	21,949	21,949	(1,423)	686	✓	✓
Parks Golf Special Fund	5,359	5,402	1,877	5,602	5,602	(347)	928	✓	✓
Parks Special Revenue Fund	3,999	5,559	1,271	5,559	5,559	(3,239)	3,677	✓	✓
Planning & Development Special Rev. Fund	5,633	8,033	1,880	8,033	8,033	(1,258)	2,516	✓	✓
Police Special Services Fund	8,950	8,960	1,541	8,960	8,960	508	5,290	✓	✓
Recycling Revenue Fund	3,941	5,283	799	5,283	5,283	(1,076)	451	✓	✓
Special Waste Fund	4,125	5,947	1,569	5,947	5,947	(1,601)	1,107	✓	✓
Swimming Pool Safety Fund	1,229	1,685	437	1,685	1,685	(524)	272	✓	✓
Tourism Promotion Special Revenue Fund	18,766	20,232	4,955	20,232	20,232	(300)	2,292	✓	✓

\* 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 October 31, 2018**  
**(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	5.00	5.00	0.00	95.00	30.00
Series H-2	10.00	0.00	0.00	75.00	25.00
Series J	0.00	0.00	0.00	125.00	0.00
<i><b>Non-Voter Authorized</b></i>					
Series E1-Equipment & Capital	10.00	0.00	0.00	70.00	30.00
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
<b>Total General Obligation</b>	<b>25.00</b>	<b>5.00</b>	<b>0.00</b>	<b>830.00</b>	<b>95.00</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	20.00	20.00	25.00	55.00	20.00
Series B-4	0.00	0.00	100.00	100.00	0.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
<b>Total Combined Utility System</b>	<b>20.00</b>	<b>20.00</b>	<b>220.00</b>	<b>680.00</b>	<b>20.00</b>
<b>Airport System</b>					
Series A&B	6.00	0.00	0.00	122.53	27.47
<b>Total Airport System</b>	<b>6.00</b>	<b>0.00</b>	<b>0.00</b>	<b>122.53</b>	<b>27.47</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>\$51.00</b>	<b>\$25.00</b>	<b>\$220.00</b>	<b>\$1,632.53</b>	<b>\$217.47</b>



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

	October 31, 2018	October 31, 2017
<b>Payable from Ad Valorem Taxes</b>		
Public Improvement Bonds <sup>(a)</sup>	2,195,915	2,135,185
Commercial Paper Notes <sup>(b)</sup>	95,000	254,900
Pension Obligations	1,576,435	579,605
Certificates of Obligations	14,670	15,750
<b>Subtotal</b>	<b>3,882,020</b>	<b>2,985,440</b>
<b>Payable from Sources Other Than Ad Valorem Taxes</b>		
<b>Combined Utility System</b>		
Combined Utility System Revenue Bonds	6,119,455	6,063,585
Combined Utility System Commercial Paper Notes <sup>(c)</sup>	20,000	45,000
Water and Sewer System Revenue Bonds <sup>(d)</sup>	173,063	163,936
Contract Revenue Obligations - CWA	64,300	67,755
Combined Utility System Subordinate Lien	276,070	88,295
<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>	27,473	95,000
Airport System Inferior Lien Contracts <sup>(g)</sup>	-	-
Airport Special Facilities Revenue Bonds <sup>(h)</sup>	934,965	803,380
<b>Hotel Occupancy Tax and Civic Parking</b>		
Facilities Revenue Bonds <sup>(i)</sup>	571,611	589,376
Hotel Occupancy Tax And Parking Revenue Commercial Paper <sup>(j)</sup>	75,000	-
<b>Subtotal</b>	<b>10,197,387</b>	<b>9,861,082</b>
<b>Total Debt Payable by the City</b>	<b>\$14,079,407</b>	<b>\$12,846,522</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 \$115.7 million accreted value of capital appreciation bonds at this date and \$106.6 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 \$153.7 million accreted value of capital appreciation bonds at this date and \$150 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 October 31, 2018**  
**(amounts expressed in thousands)**

<u>Purposes</u>	<u>Voter Authorized</u>	<u>Approved by City Council for Issuance as Commercial Paper Notes</u>	<u>Commercial Paper Issued <sup>(a)</sup></u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
<b>November 2001 Election</b>					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 471,300	\$ 2,700	\$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements <sup>(b)</sup>	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
<b>Total</b>	<b>776,000</b>	<b>776,000</b>	<b>773,300</b>	<b>2,700</b>	<b>2,700</b>
<b>November 2006 Election</b>					
Streets, Bridges, Traffic Control	\$ 320,000	\$ 219,950	\$ 75,565	\$ 144,385	\$ 244,435
Parks and Recreation	55,000	55,000	55,000	-	-
Public Safety	135,000	135,000	135,000	-	-
Permanent and General Improvements <sup>(b)</sup>	60,000	60,000	60,000	-	-
Public Libraries	37,000	37,000	36,900	100	100
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>368,496</b>	<b>156,454</b>	<b>256,504</b>
<b>November 2012 Election</b>					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	166,000	70,633	95,367	95,367
Public Safety	144,000	144,000	52,593	91,408	91,407
Permanent and General Improvements <sup>(b)</sup>	57,000	57,000	22,809	34,191	34,191
Public Libraries	28,000	28,000	26,009	1,991	1,991
Low Income Housing	15,000	5,308	8	5,300	14,992
<b>Total</b>	<b>410,000</b>	<b>400,308</b>	<b>172,051</b>	<b>228,257</b>	<b>237,949</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>\$ 1,313,847</b>	<b>\$ 485,377</b>	<b>\$ 992,153</b>

(a) As of October 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.