

General Fund (Fund 1000)  
Comparative Projections  
Controller's Office and Finance  
For the period ended February 28, 2011  
(amounts expressed in thousands)

	FY2010 Actual	FY2011					Variance between Controller and Finance
		Adopted Budget	Current Budget	% of Budget	Controller's Projection	Finance Projection	
<b>Revenues</b>							
General Property Taxes	\$ 892,865	\$ 846,136	\$ 846,136	48%	\$ 847,962	\$ 849,162	1,200
Industrial Assessments	15,817	16,000	16,000	1%	15,360	15,360	0
Sales Tax	468,965	473,754	473,754	27%	488,500	488,500	0
Other Taxes	10,577	10,796	10,796	1%	10,250	10,796	546
Electric Franchise	97,248	98,151	98,151	6%	98,151	98,151	0
Telephone Franchise	48,263	46,000	46,000	3%	46,150	46,150	0
Gas Franchise	21,729	21,890	21,890	1%	21,890	21,890	0
Other Franchise	23,628	22,695	22,695	1%	23,365	24,112	747
Licenses and Permits	18,636	17,206	17,206	1%	18,500	18,642	142
Intergovernmental	32,148	59,824	59,824	3%	59,824	59,824	0
Charges for Services	34,156	34,224	34,224	2%	34,895	37,194	2,299
Direct Interfund Services	46,906	44,783	44,783	3%	45,328	45,328	0
Indirect Interfund Services	16,012	16,454	16,454	1%	16,286	16,286	0
Municipal Courts Fines and Forfeits	38,096	36,602	36,602	2%	36,379	36,468	89
Other Fines and Forfeits	2,029	2,320	2,320	0%	2,297	2,525	228
Interest	6,858	6,750	6,750	0%	5,600	5,000	(600)
Miscellaneous/Other	8,215	23,403	23,403	1%	9,189	10,580	1,391
<b>Total Revenues</b>	<b>1,782,148</b>	<b>1,776,988</b>	<b>1,776,988</b>	<b>100%</b>	<b>1,779,926</b>	<b>1,785,968</b>	<b>6,042</b>
<b>Expenditures</b>							
Administration & Regulatory Affairs	30,206	32,634	31,899	2%	31,882	31,882	0
Affirmative Action	2,457	2,609	2,384	0%	2,384	2,384	0
City Council	5,094	5,474	5,474	0%	5,344	5,344	0
City Secretary	685	770	752	0%	752	752	0
Controller	7,115	7,589	7,474	0%	7,492	7,492	0
Convention & Entertainment	1,159	1,198	1,198	0%	0	0	0
Finance	9,908	10,692	10,163	1%	10,163	10,163	0
Fire	435,852	441,082	440,174	23%	448,812	448,812	0
General Services	47,633	48,268	47,388	3%	47,366	47,366	0
Health and Human Services	48,541	48,363	46,180	2%	46,158	46,158	0
Housing and Community Dev.	832	917	885	0%	885	885	0
Houston Emergency Center	11,193	11,232	11,232	1%	11,171	11,171	0
Human Resources	3,181	3,413	3,377	0%	3,377	3,377	0
Information Technology	19,065	19,981	19,200	1%	19,194	19,194	0
Legal	16,311	17,823	17,461	1%	16,802	16,802	0
Library	37,237	37,122	35,779	2%	35,727	35,727	0
Mayor's Office	2,879	3,094	2,990	0%	2,990	2,990	0
Municipal Courts	22,697	23,486	22,820	1%	23,266	23,266	0
Parks and Recreation	67,500	65,468	63,348	3%	63,499	63,499	0
Planning and Development	8,985	8,596	8,242	0%	8,245	8,245	0
Police	662,765	666,611	662,901	35%	663,461	663,461	0
Public Works and Engineering	86,034	85,289	85,152	4%	88,210	88,210	0
Solid Waste Management	68,472	70,279	67,266	4%	66,990	66,990	0
<b>Total Departmental Expenditures</b>	<b>1,595,801</b>	<b>1,611,990</b>	<b>1,593,739</b>	<b>84%</b>	<b>1,604,170</b>	<b>1,604,170</b>	<b>0</b>
General Government	80,566	62,865	78,942	4%	90,679	90,679	0
<b>Total Expenditures Other Than Debt</b>	<b>1,676,367</b>	<b>1,674,855</b>	<b>1,672,681</b>	<b>88%</b>	<b>1,694,849</b>	<b>1,694,849</b>	<b>0</b>
Budgeted Debt Service	254,600	232,545	232,545	12%	232,545	232,545	0
Transfer of Equipment to Departments	(14,580)	(11,707)	(11,707)	-1%	(11,707)	(11,707)	0
Allocation to Public Safety & Drainage	0	0	0	0	0	0	0
Debt Service Transfer	240,020	220,838	220,838	0	220,838	220,838	0
<b>Total Expenditures and Other Uses</b>	<b>1,916,387</b>	<b>1,895,693</b>	<b>1,893,519</b>	<b>100%</b>	<b>1,915,687</b>	<b>1,915,687</b>	<b>0</b>
<b>Net Current Activity</b>	<b>(134,239)</b>	<b>(118,705)</b>	<b>(116,531)</b>		<b>(135,761)</b>	<b>(129,719)</b>	<b>6,042</b>
<b>Other Financing Sources (uses)</b>							
Transfers from other funds	38,658	28,736	28,736		29,147	29,147	0
Pension Bond Proceeds	20,000	0	0		0	0	0
Sale of Capital Assets	6,548	36,050	36,050		6,720	14,668	7,948
<b>Total Other Financing sources (uses)</b>	<b>65,206</b>	<b>64,786</b>	<b>64,786</b>		<b>35,867</b>	<b>43,815</b>	<b>7,948</b>
<b>Fund Balance</b>							
Fund Balance - Beginning of Year	236,311	165,383	165,383		165,383	165,383	0
Changes to Designated Fund Balance*	0	20,000	20,000		20,000	20,000	0
Budgeted Increase/(Decrease) in Fund Balance	(69,033)	(53,919)	(51,745)		(53,919)	(53,919)	0
Prepaid items and imprest cash	(1,895)						
<b>(Budget Gap)/Increase in Fund Balance**</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>(45,975)</b>	<b>(31,985)</b>	<b>13,990</b>
<b>Fund Balance, End of Year***</b>	<b>165,383</b>	<b>131,464</b>	<b>133,638</b>		<b>85,489</b>	<b>99,479</b>	<b>13,990</b>

\*The 2011 Budget provides for the Rainy Day Fund to be included with the General Fund, resulting in a \$20 million increase in the General Fund's Budget

\*\*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.

\*\*\*The City desires to maintain an ending fund balance equal to 7.5% of expenditures before Debt Service which is \$127,114 based on current expenditure projections. Ordinance 2003-474 requires a 5% fund balance of expenditures before Debt Service. The City of Houston will be \$41,625 below 7.5% based on the Controller's projections for Fiscal Year 2011