

General Fund (Fund 1000)
Comparative Projections
Controller's Office and Finance
For the period ended March 31, 2012
(amounts expressed in thousands)

	FY2011 Actual	FY2012					Variance between Controller and Finance
		Adopted Budget	Current Budget	% of Budget	Controller's Projection	Finance Projection	
Revenues							
General Property Taxes	\$ 859,413	\$ 842,478	\$ 842,478	48%	\$ 861,506	\$ 866,267	4,761
Industrial Assessments	14,458	14,800	14,800	1%	13,850	14,800	950
Sales Tax	492,824	518,912	518,912	29%	538,133	545,000	6,867
Other Taxes	10,450	10,806	10,806	1%	9,685	9,685	0
Electric Franchise	98,108	99,694	99,694	6%	99,694	99,694	0
Telephone Franchise	46,722	44,483	44,483	3%	45,600	45,438	(162)
Gas Franchise	21,890	22,009	22,009	1%	22,009	22,009	0
Other Franchise	23,844	24,044	24,044	1%	23,602	24,490	888
Licenses and Permits	18,714	22,241	22,241	1%	21,960	22,088	128
Intergovernmental	58,895	11,161	11,161	1%	12,131	12,131	0
Charges for Services	38,166	40,365	40,365	2%	40,408	40,498	90
Direct Interfund Services	46,034	45,255	45,255	3%	44,018	44,018	0
Indirect Interfund Services	16,328	18,522	18,522	1%	18,506	18,506	0
Municipal Courts Fines and Forfeits	36,319	35,894	35,894	2%	30,661	33,894	3,233
Other Fines and Forfeits	2,903	2,562	2,562	0%	2,489	2,642	153
Interest	5,788	3,000	3,000	0%	4,000	4,000	0
Miscellaneous/Other	11,872	6,740	6,740	0%	6,401	7,090	689
Total Revenues	1,802,728	1,762,966	1,762,966	100%	1,794,653	1,812,250	17,597
Expenditures							
Administration & Regulatory Affairs	31,641	37,237	27,726	2%	26,431	26,431	0
City Council	5,007	5,736	5,736	0%	5,732	5,732	0
City Secretary	747	790	790	0%	803	803	0
Controller	7,389	6,843	6,843	0%	6,965	6,965	0
Finance	9,802	22,419	23,259	1%	23,088	23,088	0
Fire	448,175	419,309	417,647	23%	425,137	425,137	0
General Services	46,079	45,981	45,857	3%	46,555	46,555	0
Health and Human Services	45,614	39,551	39,313	2%	40,067	40,067	0
Housing and Community Dev.	860	620	620	0%	620	620	0
Houston Emergency Center	11,172	11,550	11,550	1%	11,550	11,550	0
Human Resources	3,152	3,169	3,169	0%	3,192	3,192	0
Information Technology	19,073	17,112	18,091	1%	18,095	18,095	0
Legal	16,974	13,719	13,638	1%	13,675	13,675	0
Library	35,305	32,440	32,339	2%	32,353	32,353	0
Mayor's Office	2,930	2,310	2,232	0%	5,487	5,487	0
Municipal Courts	22,837	23,412	21,854	1%	22,151	22,151	0
Neighborhoods	0	0	9,260	1%	9,698	9,698	0
Office of Business Opportunity	2,404	2,018	1,969	0%	2,103	2,103	0
Parks and Recreation	63,133	60,711	60,929	3%	66,295	66,295	0
Planning and Development	8,173	7,272	7,229	0%	7,208	7,208	0
Police	663,420	640,741	636,949	35%	639,179	639,179	0
Public Works and Engineering	83,464	37,519	37,469	2%	37,377	37,377	0
Solid Waste Management	65,543	65,543	64,829	4%	65,493	65,493	0
Total Departmental Expenditures	1,592,894	1,496,002	1,489,298	82%	1,509,254	1,509,254	0
General Government	87,144	102,294	110,568	6%	107,337	107,337	0
Total Expenditures Other Than Debt	1,680,038	1,598,296	1,599,866	88%	1,616,591	1,616,591	0
Budgeted Debt Service	232,544	229,700	220,507	12%	220,507	220,507	0
Transfer of Equipment to Departments	(11,707)	0	0	0%	0	0	0
Debt Service Transfer	220,837	229,700	220,507	0	220,507	220,507	0
Total Expenditures and Other Uses	1,900,875	1,827,996	1,820,373	100%	1,837,098	1,837,098	0
Net Current Activity	(98,147)	(65,030)	(57,407)		(42,445)	(24,848)	17,597
Other Financing Sources (Uses)							
Transfers from Other Funds	23,561	51,480	51,480		53,179	53,179	0
Sale of Capital Assets	13,766	13,550	13,550		1,600	12,150	10,550
Total Other Financing Sources (Uses)	37,327	65,030	65,030		54,779	65,329	10,550
Fund Balance							
Fund Balance - Beginning of Year	165,383	129,041	129,041		129,041	129,041	0
Changes to Designated Fund Balance*	20,000	0	0		(7,720)	(7,720)	0
Budgeted Increase/(Decrease) in Fund Balance	(60,820)	0	7,623		0	0	0
Change in Inventory/Prepaid Items/Imprest Cash	4,478	0	0		0	0	0
(Budget Gap)/Increase in Fund Balance**	0	0	0		12,334	40,481	28,147
Fund Balance, End of Year***	129,041	129,041	136,664		133,655	161,802	28,147

*The 2011 Budget provides for the Rainy Day Fund Fund to be included with the General Fund, resulting in a \$20 million increase in the General Fund's Budget. The 2012 Estimates includes Ordinance 2012-98 which designates \$2.72 million out of the General Fund fund balance as restricted in the event that DARLEP collections are not sufficient. This also includes the redesignation of \$5 million to the Rainy Day 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.

***The City desires to maintain an ending fund balance equal to 7.5% of expenditures before Debt Service which is \$121,244 based on current expenditure projections. Ordinance 2003-474 requires a 5% fund balance of expenditures before Debt Service. The City of Houston will be \$12,411 above 7.5% based on the Controller's projections for Fiscal Year 2012.