

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

	Unaudited Preliminary FY2012	FY2013					Variance between Controller and Finance
		Adopted Budget	Current Budget	% of Budget	Controller's Projection	Finance Projection	
Revenues							
General Property Taxes	\$ 866,141	\$ 900,197	\$ 900,197	48%	\$ 884,769	\$ 900,197	15,428
Industrial Assessments	37	14,800	14,800	1%	27,700	29,563	1,863
Sales Tax	546,796	577,373	577,373	31%	570,666	577,373	6,707
Other Taxes	9,801	9,685	9,685	1%	9,685	9,685	0
Electric Franchise	99,765	103,697	103,697	5%	103,697	103,697	0
Telephone Franchise	45,466	44,606	44,606	2%	44,606	44,606	0
Gas Franchise	22,009	19,194	19,194	1%	19,194	19,194	0
Other Franchise	25,520	24,175	24,175	1%	23,932	24,175	243
Licenses and Permits	24,586	29,502	29,502	2%	28,856	29,502	646
Intergovernmental	12,124	10,332	10,332	1%	9,907	10,332	425
Charges for Services	43,988	45,321	45,321	2%	43,396	45,321	1,925
Direct Interfund Services	40,746	43,959	43,959	2%	43,959	43,959	0
Indirect Interfund Services	18,255	16,850	16,850	1%	16,850	16,850	0
Municipal Courts Fines and Forfeits	34,416	34,486	34,486	2%	31,482	34,486	3,004
Other Fines and Forfeits	2,774	5,051	5,051	0%	5,051	5,051	0
Interest	4,433	4,000	4,000	0%	3,000	4,000	1,000
Miscellaneous/Other	4,012	8,064	8,064	0%	6,245	8,064	1,819
Total Revenues	1,800,869	1,891,292	1,891,292	100%	1,872,995	1,906,055	33,060
Expenditures							
Administration & Regulatory Affairs	25,980	28,127	28,127	1%	28,127	28,127	0
City Council	5,478	6,352	6,352	0%	6,352	6,352	0
City Secretary	730	836	836	0%	836	836	0
Controller	6,945	7,375	7,375	0%	7,375	7,375	0
Finance	22,027	11,277	11,277	1%	11,277	11,277	0
Fire	421,847	433,391	433,218	22%	433,270	433,270	0
General Services	45,649	49,020	49,020	3%	49,020	49,020	0
Health and Human Services	39,977	42,381	42,381	2%	42,542	42,542	0
Housing and Community Dev.	599	2,429	2,429	0%	2,514	2,514	0
Houston Emergency Center	11,550	11,855	11,855	1%	11,855	11,855	0
Human Resources	3,036	3,246	3,246	0%	3,246	3,246	0
Information Technology	16,743	19,269	19,442	1%	19,442	19,442	0
Legal	12,499	14,112	14,112	1%	14,112	14,112	0
Library	31,469	33,326	33,326	2%	33,362	33,362	0
Mayor's Office	5,335	6,113	6,113	0%	6,113	6,113	0
Municipal Courts	21,224	24,136	24,136	1%	24,136	24,136	0
Neighborhoods	9,131	10,320	10,320	1%	10,320	10,320	0
Office of Business Opportunity	1,966	2,352	2,352	0%	2,352	2,352	0
Parks and Recreation	63,356	64,403	64,403	3%	64,457	64,457	0
Planning and Development	6,657	7,545	7,545	0%	7,550	7,550	0
Police	641,660	697,567	697,567	36%	697,652	697,652	0
Public Works and Engineering	37,332	35,659	35,659	2%	35,659	35,659	0
Solid Waste Management	66,750	69,373	69,373	4%	69,373	69,373	0
Total Departmental Expenditures	1,497,940	1,580,464	1,580,464	81%	1,580,942	1,580,942	0
General Government	93,632	126,330	126,330	6%	126,245	126,245	0
Total Expenditures Other Than Debt	1,591,572	1,706,794	1,706,794	88%	1,707,187	1,707,187	0
Budgeted Debt Service	220,507	241,100	241,100	12%	241,100	241,100	0
Debt Service Transfer	220,507	241,100	241,100	0	241,100	241,100	0
Total Expenditures and Other Uses	1,812,079	1,947,894	1,947,894	100%	1,948,287	1,948,287	0
Net Current Activity	(11,210)	(56,602)	(56,602)		(75,292)	(42,232)	33,060
Other Financing Sources (Uses)							
Proceeds from Notes	0	0	0		10,955	10,955	0
Transfers from Other Funds	53,144	27,078	27,078		27,238	27,238	0
Sale of Capital Assets	1,504	4,500	4,500		4,500	4,500	0
Total Other Financing Sources (Uses)	54,648	31,578	31,578		42,693	42,693	0
Fund Balance							
Fund Balance - Beginning of Year	129,041	168,429	168,429		168,429	168,429	0
Changes to Designated Fund Balance*	(7,720)	(5,000)	(5,000)		(5,000)	(5,000)	0
Budgeted Increase/(Decrease) in Fund Balance	43,438	(25,024)	(25,024)		(25,024)	(25,024)	0
Change in Inventory/Prepaid Items/Imprest Cash	3,670	0	0		0	0	0
(Budget Gap)/Increase in Fund Balance**	0	0	0		(7,575)	25,485	33,060
Fund Balance, End of Year***	168,429	138,405	138,405		130,830	163,890	33,060

*The Rainy Day Fund Fund of \$20 million became unassigned in FY2011. In 2012, the City reassigned \$5 million to the Rainy Day Fund and another \$5million to the FY2013 Budget. The total designation for the Rainy Day Fund is \$10 million. In FY2012, the City also provides for the designation of \$2.72 million out of the General Fund fund balance as restricted in the event that DARLEP collections are insufficient (Ordinance 2012-98).

**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 \$128,039 based on current expenditure projections. Ordinance 2003-474 requires a 5% fund balance of expenditures before Debt Service. The City of Houston will be \$2,791 above 7.5% based on the Controller's projections for Fiscal Year 2013.