

General Fund (Fund 1000)
Comparative Projections
Controller's Office and Finance
For the period ended September 30, 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%	\$ 890,409	\$ 900,197	9,788
Industrial Assessments	37	14,800	14,800	1%	27,700	29,563	1,863
Sales Tax	546,796	577,373	577,373	31%	574,500	577,373	2,873
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	45,370	45,321	45,321	2%	43,396	45,321	1,925
Direct Interfund Services	41,469	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	4,070	8,064	8,064	0%	6,245	8,064	1,819
Total Revenues	1,803,032	1,891,292	1,891,292	100%	1,882,469	1,906,055	23,586
Expenditures							
Administration & Regulatory Affairs	25,999	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	7,684	0%	7,892	7,892	0
Finance	22,027	11,277	11,277	1%	11,277	11,277	0
Fire	420,198	433,391	433,270	22%	433,270	433,270	0
General Services	45,689	49,020	49,020	3%	49,020	49,020	0
Health and Human Services	40,123	42,381	42,382	2%	42,542	42,542	0
Housing and Community Dev.	599	2,429	2,514	0%	2,514	2,514	0
Houston Emergency Center	11,550	11,855	11,855	1%	11,855	11,855	0
Human Resources	3,119	3,246	3,246	0%	3,246	3,246	0
Information Technology	16,857	19,269	19,442	1%	19,442	19,442	0
Legal	12,531	14,112	14,112	1%	14,112	14,112	0
Library	31,607	33,326	33,362	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	1,998	2,352	2,352	0%	2,352	2,352	0
Parks and Recreation	63,156	64,403	64,457	3%	64,457	64,457	0
Planning and Development	6,657	7,545	7,550	0%	7,550	7,550	0
Police	640,887	697,567	697,652	36%	697,652	697,652	0
Public Works and Engineering	37,218	35,659	35,659	2%	35,659	35,659	0
Solid Waste Management	65,749	69,373	69,373	4%	69,373	69,373	0
Total Departmental Expenditures	1,494,807	1,580,464	1,581,091	81%	1,581,459	1,581,459	0
General Government	97,500	126,330	125,704	6%	127,872	127,872	0
Total Expenditures Other Than Debt	1,592,307	1,706,794	1,706,795	88%	1,709,331	1,709,331	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	1,812,814	1,947,894	1,947,895	100%	1,950,431	1,950,431	0
Net Current Activity	(9,782)	(56,602)	(56,603)		(67,962)	(44,376)	23,586
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	169,751	169,751		169,751	169,751	0
Changes to Designated Fund Balance*	(7,720)	(5,000)	(5,000)		(5,000)	(5,000)	0
Budgeted Increase/(Decrease) in Fund Balance	44,866	(25,024)	(25,025)		(25,024)	(25,024)	0
Change in Inventory/Prepaid Items/Imprest Cash	3,564	0	0		0	0	0
(Budget Gap)/Increase in Fund Balance**	0	0	0		(245)	23,341	23,586
Fund Balance, End of Year***	169,751	139,727	139,726		139,482	163,068	23,586

*The Rainy Day Fund of \$20 million became unassigned in FY2011. In 2012, the City reassigned \$5 million to the Rainy Day Fund and another \$5 million 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 collectors 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 \$128,200 based on current expenditure projections. Ordinance 2003-474 requires a 5% fund balance of expenditures before Debt Service. The City of Houston will be \$11,282 above 7.5% based on the Controller's projections for Fiscal Year 2013.