

**FISCAL YEAR 2008 BUDGET**

**Citywide Expenditure Summary**

Commitment Item	Description	FY2006 Actual	FY2007 Budget	FY2007 Estimate	FY2008 Budget
500010	Salary Base Pay - Civilian	363,642,931	402,089,484	395,247,745	427,469,766
500020	Salary Base Pay - Classified	425,930,492	446,067,059	448,049,880	472,015,787
500030	Salary Part Time - Civilian	4,800,049	6,272,859	6,930,879	7,334,733
500040	Salary Assignment Pay - Classified	5,385,444	5,991,830	5,875,664	5,919,956
500050	Sal-Edu/Incen-Classfd	10,706,111	10,944,492	11,176,945	11,684,136
500060	Overtime - Civilian	22,320,786	17,764,579	18,986,384	18,634,938
500070	Overtime - Classified	45,644,607	49,120,532	54,744,186	47,223,192
500080	OT-Cls Med Mgmt	45,285	0	0	0
500090	Premium Pay - Civilian	2,099,909	2,393,683	2,050,417	2,352,334
500110	Bilingual Pay - Civilian	963,452	1,087,076	1,030,605	1,150,627
500120	Bilingual Pay - Classified	2,425,431	2,524,401	2,534,161	2,632,717
500130	Equipment Allowance-Classified	9,618,784	9,692,000	9,586,727	9,896,563
500150	Shift Differential Pay-Classified	3,978,679	3,960,421	3,757,910	3,938,205
500160	Training Incent.-Classified	29,650,241	29,764,130	29,819,339	30,307,820
500170	Weekend Prem Pay-Classified	3,601,384	3,522,103	3,169,646	3,498,773
500180	Temporary Employees	2,020,970	1,242,634	1,464,407	1,181,819
500190	Temporary Higher Class Pay	2,642,100	2,515,500	1,863,678	1,967,178
500200	Residency Incentive Payment	185,835	222,646	201,000	205,000
500210	Pay for Performance-Municipal	12,715	325,989	411,067	191,538
501020	Clothing Allowance - Classified	1,235,802	1,288,176	1,322,178	1,322,178
501030	Earned Leave - Civilian	(864,799)	0	0	0
501050	Employee Awards	10,434	51,000	39,587	35,500
501060	Moving Expenses	36,514	15,000	0	15,000
501070	Pension - Civilian	59,526,661	66,516,684	64,670,808	67,502,401
501080	Pension - Fire	48,738,006	50,897,392	52,085,378	54,902,521
501090	Pension - Police	53,000,002	58,315,836	58,308,524	63,035,774
501100	Phase Down Classified	9,786,493	13,358,324	11,210,800	12,140,945
501110	Strategic Staffing-Classified	808,424	1,000,000	1,000,000	1,000,000
501120	Termination Pay - Civilian	7,831,570	6,530,950	5,209,810	6,426,590
501130	Termination Pay - Classified	9,853,945	9,062,826	5,963,873	8,809,849
501140	Third Party Disability B-Classified	2,708,932	3,024,825	3,009,831	3,099,447
501150	Trainees for Classified Service - Cadets	4,005,327	11,639,991	7,664,928	9,668,094
501160	Vehicle Allowance - Civilian	232,753	230,355	245,455	273,753
501170	Vehicle Allowance - Classified	220,150	220,000	220,000	220,000
502010	FICA - Civilian	30,020,879	33,913,911	32,516,060	35,682,384
502020	FICA - Classified	4,543,614	5,024,426	5,511,785	5,526,587
503010	Health/Life Insurance - Active Civilian	53,257,133	62,720,686	59,027,732	66,206,178
503020	Health Ins.Act-Classified	57,650,802	60,904,585	61,523,310	64,397,509
503040	Health/Life Ins.Ret-Classified	24,125,775	27,104,607	26,041,078	26,800,860
503050	Health/Life Insurance - Retiree Civilian	27,675,604	30,013,640	28,940,880	29,921,168
503060	Long Term Disability	2,047,863	2,706,136	2,206,058	2,309,069
503061	Long Term Disability	0	0	0	16,642
503070	Municipal Pension-Other Classified	452,467	475,404	414,700	422,994
503080	Workers Compensation-Classified-Admin	9,592,313	10,725,180	7,533,928	2,193,801
503090	Workers Compensation-Civilian-Admin	8,220,254	10,188,405	8,031,199	3,017,545
503100	Workers Compensation-Civilian-Clm	0	0	1,111,559	7,737,905
503110	Workers Compensation-Classified-Clm	0	0	2,905,849	9,053,285
504010	Pension - GASB 27 Pension Accrual	(1,033,750)	0	0	5,500,000
504020	Compensation Contingency	0	1,767,679	497,710	9,633,884
504030	Unemployment Claims	450,840	789,012	610,588	440,713
504031	Unemployment Claims	0	0	0	894
504040	Res For Police Enhanc.-Classified	175,000	490,000	315,000	20,000
504060	Health Benefits-Fire	0	0	0	650,000
<b>Total Personnel Services</b>		<b>1,349,984,213</b>	<b>1,464,476,448</b>	<b>1,445,039,248</b>	<b>1,545,588,552</b>
511010	Chemical Gases & Special Fluids	18,154,991	19,652,639	19,276,056	19,655,430

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Commitment Item	Description	FY2006 Actual	FY2007 Budget	FY2007 Estimate	FY2008 Budget
511015	Cleaning & Sanitary Supplies	2,047,697	1,969,996	2,136,177	2,207,647
511020	Construction Materials	11,706,688	15,386,987	15,498,590	15,069,557
511025	Electrical Hardware & Parts	4,399,264	4,918,473	4,923,217	4,253,650
511030	Mechanical Hardware & Parts	1,477,488	1,116,486	1,675,007	1,850,942
511035	Meters Hydrants & Plumbing Supplies	1,426,050	1,553,550	876,836	1,691,229
511040	Audiovisual Supplies	325,428	755,626	730,854	748,330
511045	Computer Supplies	2,810,674	3,539,997	3,419,328	3,811,291
511050	Paper & Printing Supplies	1,060,646	1,114,884	1,161,203	1,309,084
511055	Publications & Printed Materials	685,337	825,537	723,991	990,083
511060	Postage	2,910,030	2,862,170	2,754,546	2,746,487
511070	Miscellaneous Office Supplies	3,480,349	3,067,937	2,662,677	2,825,259
511075	Library Circulation Supplies	47,180	37,000	37,000	37,000
511080	General Laboratory Supplies	484,186	436,900	488,620	714,300
511085	Drugs & Medical Chemicals	612,109	1,138,825	1,421,204	1,111,267
511090	Medical & Surgical Supplies	1,901,911	2,219,595	2,116,554	2,232,804
511095	Small Technical & Scientific Equipment	766,122	1,092,738	1,149,808	524,978
511100	Veterinary & Animal Supplies	87,239	120,000	133,000	141,000
511105	Trained Police Animals	1,000	18,000	18,000	18,000
511110	Fuel	21,880,727	22,181,182	24,322,484	27,186,413
511115	Vehicle Repair & Maintenance Supplies	8,042,616	8,608,532	8,457,079	8,814,472
511120	Clothing	3,971,794	5,348,900	4,594,872	5,766,340
511125	Food Supplies	100,719	331,498	242,403	331,610
511130	Weapons Munitions & Supplies	913,459	1,423,900	492,991	1,524,300
511135	Recreational Supplies	386,604	371,940	262,150	264,100
511140	Landscaping & Gardening Supplies	335,290	505,842	450,221	591,926
511145	Small Tools & Minor Equipment	3,006,613	2,574,493	3,163,325	3,032,095
511150	Miscellaneous Parts & Supplies	5,388,757	4,799,659	4,335,769	3,837,708
511155	Inventory Sales	130,054	219,000	197,000	193,500
<b>Total Supplies</b>		<b>98,541,022</b>	<b>108,192,286</b>	<b>107,720,962</b>	<b>113,480,802</b>
520100	Temporary Personnel Services	7,840,643	4,721,015	6,307,926	6,029,628
520101	Janitorial Services	6,376,334	6,248,996	7,370,103	7,055,883
520102	Security Services	12,347,715	15,901,629	15,651,344	15,873,132
520103	Subrecipient Contract Services	2,077,981	3,417,315	3,465,973	2,778,073
520104	Claims Payment Services	0	57,000	5,000	5,000
520105	Accounting & Auditing Services	3,229,734	3,201,498	3,415,986	3,206,442
520106	Architectural Services	154,369	232,139	130,059	701,456
520107	Computer Info/Contr	6,282,497	9,462,201	8,479,883	10,216,114
520108	Information Resource Services	370,168	498,351	362,011	685,690
520109	Medical Dental & Laboratory Services	1,238,092	2,133,884	1,522,564	1,550,310
520110	Management Consulting Services	4,784,897	6,060,695	6,141,625	5,799,892
520111	Real Estate Services	506,907	954,500	550,646	720,860
520112	Banking Services	255,109	367,887	271,600	270,600
520113	Photographic Services	18,418	1,952,620	348,110	1,995,300
520114	Miscellaneous Support Services	9,382,320	11,825,175	11,286,020	14,485,290
520115	Real Estate Lease/Office Rental	8,098,223	7,105,518	7,058,034	7,559,856
520116	Parking Services Contract	11,368,279	11,500,900	11,770,189	11,917,449
520118	Refuse Disposal	25,183,994	29,682,113	29,363,256	30,930,228
520119	Computer Equipment/Software Maintenance	7,177,432	10,431,536	9,026,394	11,116,180
520120	Communications Equipment Services	2,592,795	4,735,892	3,758,362	3,272,600
520121	IT Application Svcs	3,013,842	2,841,438	2,593,865	3,010,832
520122	Office Equipment Services	33,098	93,319	81,321	96,763
520123	Vehicle & Motor Equipment Services	18,657,303	20,741,632	22,698,392	20,339,798
520124	Other Equipment Services	4,920,988	6,008,982	6,803,304	11,068,605
520125	Demolition Services	2,050	100,000	0	0
520126	Construction Site Work Services	3,912	1,877,642	1,631,480	0

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520127	Structural Construction Work Services	117,789	971,934	327,729	1,628,000
520128	Other Construction Work Services	390,726	673,095	285,565	302,800
520129	Sewer Authority Contracts	526,011	530,000	535,000	728,000
520130	Water Authority Contracts	15,997,015	21,653,000	20,200,000	20,200,000
520131	Water Authority Contracts Debt Service	32,217,720	32,874,728	32,874,728	32,641,511
520132	Contracts/Sponsorships	17,320,726	17,423,584	17,445,138	8,003,554
520133	Private Investigative Services	750	108,810	112,000	97,810
520134	Houston Area Water Council Debt Service	6,242,069	9,076,719	9,076,719	0
520136	Billing & Collection Services	1,032,637	1,353,350	1,286,880	1,343,000
520137	C&E Parking Contract Svcs	1,671,311	2,122,665	2,079,293	2,380,000
520138	Zoo Contract	7,686,759	7,835,883	7,835,883	7,901,704
520139	Motor Pool Charges	2,391	6,900	6,400	7,700
520140	Civic Arts	0	200,000	200,000	0
520141	Engineering Services	7,686,442	2,054,925	1,799,601	2,369,000
520142	Classified C.S. Arbitration Cost	74,813	75,000	107,942	105,000
520143	Credit/Bank Card Services	1,354,308	1,372,200	1,371,780	1,327,442
520144	Limited Purpose Annexation Payment	17,618,302	20,414,069	20,414,069	22,005,322
520145	Criminal Intelligence Services	676,351	671,000	600,619	716,000
520146	Contract Instructor Sports	320,507	369,930	326,400	331,600
520510	Mail/Delivery Services	145,873	511,760	473,123	205,876
520515	Print Shop Services	432,051	349,109	419,718	514,677
520520	Printing & Reproduction Services	781,791	1,017,528	824,036	1,121,021
520605	Advertising Services	13,821,872	13,427,116	14,186,096	14,759,910
520705	Insurance Fees	7,604,852	13,520,595	11,312,958	13,548,442
520710	State/Federal Inspection Fees	1,404,315	1,407,810	1,408,500	1,687,500
520715	Arbitrage Expenses	0	5,000	5,000	5,000
520720	Fines	270	105,000	102,500	50,000
520725	Assessments - Other Governments	1,279,318	1,562,500	1,510,200	1,464,100
520730	Tax Appraisal Fees	5,044,869	5,546,551	5,546,551	6,018,008
520735	Tax Refunds	1,098,221	1,464,555	998,761	1,075,000
520740	Document Recording/Filing Fees	125,452	33,870	94,370	33,570
520745	Third Party Collection Fees	(6,716)	100	0	100
520750	Elections	2,294,336	2,500,000	4,000,000	2,400,000
520755	Contingency	5,000	3,978,351	9,922,972	9,925,443
520760	Contributions	9,890,057	9,310,000	10,100,076	10,036,000
520765	Membership & Professional Fees	1,592,239	1,905,223	1,858,584	1,948,920
520805	Education & Training	2,742,240	4,203,671	3,446,743	4,008,757
520810	Human Relations Training	88,349	75,000	75,000	75,000
520815	Tuition Reimbursement	1,136,471	1,131,744	1,138,910	1,223,240
520905	Travel - Training Related	873,445	1,301,961	1,047,489	1,143,204
520910	Travel - Non-Training Related	468,501	764,422	751,923	835,137
521305	Indirect Cost Recovery Payment	7,372,593	7,091,734	7,224,513	7,183,230
521310	Small Diff. -GR/IR	0	0	1	0
521405	Building Maintenance Services	31,792,929	37,094,415	36,281,423	37,480,190
521410	Sewer Services	4,194,444	3,815,745	3,902,975	3,897,990
521415	Land and Grounds Maintenance	3,612,550	4,110,561	4,240,084	4,037,035
521420	Infrastructure Maintenance Service	12,268,232	11,508,109	11,591,919	12,377,000
521430	Katrina Support Services	(267,734)	0	0	0
521435	Water Services	1,705,603	1,955,675	1,959,760	1,996,422
521440	Steam/Chilled Water Services	715,233	613,000	566,902	650,000
521445	Houston Area Water Council Maintenance	330,518	11,533,571	12,229,127	8,860,806
521505	Electricity	150,474,931	155,062,470	140,798,498	154,604,601
521510	Natural Gas	14,076,621	16,433,732	11,932,459	14,426,774
521605	Data Services	2,807,553	3,732,201	3,650,780	2,996,245
521610	Voice Services	10,019,566	11,689,993	11,197,332	11,234,033
521615	Radio Communications	3,675	1,683	217,500	186,250

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Commitment Item	Description	FY2006 Actual	FY2007 Budget	FY2007 Estimate	FY2008 Budget
521620	Voice Equipment	0	0	0	668,409
521625	Voice Labor	0	0	0	270,862
521705	Vehicle/Equipment Rental/Lease	1,712,192	1,166,397	1,248,675	1,343,832
521715	Office Equipment Rental	1,291,165	1,152,352	1,049,199	1,277,550
521720	Computer Equipment Rental	22,999	52,200	50,600	30,500
521725	Other Rental	1,338,151	1,556,955	1,489,952	1,620,190
521730	Parking Space Rental	1,127,106	990,308	990,943	943,248
521905	Legal Services	3,370,256	3,912,036	3,611,262	3,133,650
522205	Metro Commuter Passes	692,664	726,580	726,498	748,453
522305	Freight Charges	20,835	37,689	43,190	75,450
522410	Cashier Shortages	7,671	1,250	1,225	1,200
522415	Banking Over/Short	0	300	300	300
522430	Miscellaneous Other Services & Charges	10,606,769	6,619,833	6,263,914	6,981,784
522435	Interest Charges Past Due Accounts	763	0	8,825	0
522620	Claims & Judgments	6,669,666	8,883,000	7,849,209	6,640,000
522705	Interfund Environmental Inspection	350,004	350,000	350,000	450,000
522710	Interfund Utility Cut Repairs	0	0	400,000	420,000
522715	Interfund Electrical Maintenance	16,567	19,710	16,710	18,710
522720	Interfund Payroll Services	349,244	0	0	0
522725	Intfd Traf Signal Instal	0	500	500	500
522730	Interfund Engineering Services	0	10,226	72,000	100,000
522735	Interfund Communication Equipment Repair	243,057	285,550	245,890	288,770
522740	Interfund Police Service	19,122,581	20,766,200	19,744,967	19,830,552
522750	Intfd Land/Prop Apprais	0	221,600	221,600	221,600
522755	Interfund Fire Protection Service	11,955,586	14,179,200	14,065,170	14,630,889
522760	Interfund Billing & Collection Service	199,958	272,850	272,850	272,850
522765	Interfund Legal Services	0	759,250	749,000	865,225
522770	Interfund Relocation Services	0	3,500	3,500	0
522775	Interfund Utility Services	591,912	500,000	510,519	536,247
522780	Interfund Photo Copy Services	1,382,476	1,326,588	1,311,239	1,341,974
522790	Interfund Inventory Adjustments	96,705	0	23,680	30,000
522795	Other Interfund Services	3,598,571	2,976,700	1,698,800	2,410,066
522800	Cost of Goods Sold	(156,724)	250	262	0
522805	Interfund Network Services	1,099,401	330,490	330,490	525,490
522810	Interfund Carpentry & Painting	0	263,800	263,800	225,580
522815	Interfund Defensive Driving Service	0	2,800	2,800	2,850
522820	Interfund EB Cape Training	1,694	2,310	2,310	2,000
522825	3-1-1 Services	0	1,700,000	1,700,000	1,700,000
531160	Issuance Expense Cost-Commercial Paper	345,893	440,000	440,000	344,828
<b>Total Other Services and Charges</b>		<b>602,840,409</b>	<b>680,216,848</b>	<b>657,760,067</b>	<b>672,737,464</b>
560120	Capital Exp-Building and Bldg Improvement	854,447	2,111,050	1,757,992	1,474,272
560140	Improvements other than Buildings	69,371	418,250	0	1,523,000
560210	Furniture Fixtures and Equipment	5,522,340	1,255,296	1,869,892	3,850,130
560220	Vehicles	3,472,350	13,031,680	8,522,832	14,822,942
560230	Computer HW and Developed SW	1,629,729	4,563,073	2,151,301	7,508,940
560240	Communication Equipment	232,911	1,968,579	905,159	1,431,499
560260	Infrastructure	77,155	3,919,179	3,358,000	3,174,549
<b>Total Equipment</b>		<b>11,858,303</b>	<b>27,267,107</b>	<b>18,565,176</b>	<b>33,785,332</b>
551005	Fixed Assets Restatement	(51,229)	0	0	0
551010	Non-Capital Office Furniture & Equipment	171,061	1,024,939	974,963	609,126
551015	Non-Capital Computer Equipment	2,408,656	3,261,333	2,950,153	3,236,932
551020	Non-Capital Communication Equipment	602,684	1,921,798	1,788,036	2,500,238
551025	Non-Capital Scientific/Medical Equipment	151,813	143,810	128,610	64,500
551030	Non-Capital Machinery & Equipment	186,020	344,969	278,232	310,450

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551035	Non-Capital Library books	0	6,007,398	5,752,898	<b>6,286,548</b>
551040	Non-Capital Other	297,043	600,958	638,948	<b>1,570,000</b>
551045	Non-Capital Vehicles/Rolling Stock	0	121,694	54,300	<b>49,000</b>
560990	AMS Fixed Asset Reversal	0	0	53,280	<b>0</b>
<b>Total Non-Capital Equipment</b>		<b>3,766,048</b>	<b>13,426,899</b>	<b>12,619,420</b>	<b>14,626,794</b>
531010	Amortization Expense	21,357,867	337,035	0	<b>0</b>
531060	Contract Tax Obligation Interest	14,841,577	0	0	<b>0</b>
531065	Revenue Bonds Interest	(19,362,381)	0	0	<b>0</b>
531085	Other Interest	14,295,806	15,351,135	14,461,405	<b>14,446,166</b>
531130	Interest Apportionment Transfer Out	5,325,598	0	0	<b>0</b>
531135	Interfund Transfers	11,122	0	8,734,768	<b>819,877</b>
531140	Transfers for Principal	7,230,000	8,300,000	4,136,667	<b>10,200,000</b>
531145	Transfers for Interest	7,137,731	7,723,425	4,147,563	<b>8,076,458</b>
531150	Discretionary Debt	835,851	2,000,000	2,000,000	<b>5,170,000</b>
531170	Rev Bonds COI	0	268,474	236,595	<b>0</b>
532005	Transfers to General Fund	1,028,330	1,100,000	1,036,679	<b>7,094,800</b>
532015	Transfers to Convention & Entertainment	1,000,000	1,451,916	1,497,138	<b>1,536,903</b>
532025	Transfers to Special Revenues	8,270,304	10,746,996	10,641,996	<b>12,332,873</b>
532030	Transfers to Trans Debt Service	627,281	628,482	628,081	<b>619,431</b>
532035	Transf-Spec Nonrecr	291,541	1,733,000	1,733,000	<b>0</b>
532050	Trans to PIB Bonds Debt Service	215,257,075	230,079,298	229,686,246	<b>231,014,666</b>
532055	Transfers to Certification of Obligation	6,343,996	7,021,627	5,472,160	<b>7,579,250</b>
532070	Transfer to Consolidated Fund	0	3,500,000	0	<b>0</b>
532080	System Debt Service Transfers	323,927,521	388,806,376	380,106,828	<b>429,256,238</b>
532085	Renewal & Replacement Transfer	0	7,000,000	0	<b>4,700,000</b>
532095	Transfer to Stormwater Fund	31,300,000	34,836,618	33,926,000	<b>37,734,520</b>
532100	Trans to CUS Operating	212,929,903	260,298,059	293,762,419	<b>348,460,721</b>
532105	Transf to CUS Gen	54,239,248	57,421,513	105,998,784	<b>115,883,851</b>
532110	System Improvement Transfers	108,008,646	67,125,962	94,624,536	<b>74,323,749</b>
532115	System Operating Reserve	4,421,201	4,772,147	1,130,976	<b>2,000,000</b>
532200	Transfer to Fleet/Equipment Int.Svc. fund	0	0	0	<b>21,427,609</b>
<b>Total Debt Service and Other Uses</b>		<b>1,019,318,217</b>	<b>1,110,502,063</b>	<b>1,193,961,841</b>	<b>1,332,677,112</b>
<b>Grand Total Expenditures</b>		<b><u>3,086,308,212</u></b>	<b><u>3,404,081,651</u></b>	<b><u>3,435,662,502</u></b>	<b><u>3,712,896,056</u></b>

Totals do not include interfund eliminations