



General Fund (Fund 1000)

For the period ended December 31, 2013
(amounts expressed in thousands)

Actual YTD
Current Budget

	FY2014						Controller - Finance	Controller
	FY2013 Actual	Current Budget	Controller's Projection	Finance Projection	Actual YTD	Finance Variance		
Revenues								
General Property Taxes	910,034	945,408	979,103	984,225	165,069	(5,122)		
Industrial Assessments	29,845	15,000	14,000	15,000	241	(1,000)		
Sales Tax	600,256	629,602	623,507	629,602	313,811	(6,095)		
Other Taxes	10,083	9,995	12,000	10,995	3,437	1,005		
Electric Franchise	103,941	100,526	100,526	100,526	49,961	-		
Telephone Franchise	45,143	44,623	44,623	44,323	22,212	300		
Gas Franchise	19,194	16,492	16,492	16,492	8,246	-		
Other Franchise	27,026	26,812	26,812	26,812	13,352	-		
Licenses and Permits	34,220	32,819	32,275	33,532	16,423	(1,257)		
Intergovernmental	12,354	21,063	18,811	18,811	3,845	-		
Charges for Services	42,232	47,759	46,027	47,712	19,501	(1,685)		
Direct Interfund Services	43,520	46,455	46,425	46,425	21,340	-		
Indirect Interfund Services	16,908	20,558	19,558	19,558	9,446	-		
Municipal Courts Fines and Forfeits	31,814	33,799	31,375	31,225	13,406	150		
Other Fines and Forfeits	4,666	4,648	4,279	4,731	2,171	(452)		
Interest	3,081	3,000	2,000	3,000	740	(1,000)		
Miscellaneous/Other	10,129	8,058	6,725	8,058	4,538	(1,333)		
Total Revenues	1,944,446	2,006,617	2,024,538	2,041,027	667,739	(16,489)		
Expenditures								
Administration & Regulatory Affairs	27,746	26,012	25,909	25,909	15,740	-		
City Council	6,012	6,613	6,613	6,613	3,009	-		
City Secretary	775	862	862	862	363	-		
Controller	7,553	8,398	8,398	8,398	3,923	-		
Finance	10,267	18,021	17,944	17,944	8,875	-		
Fire	433,176	452,290	462,754	462,754	228,563	-		
General Services	48,641	49,879	49,657	49,657	19,981	-		
Health and Human Services	43,955	55,684	53,415	53,415	25,099	-		
Housing and Community Development	2,483	1,348	1,348	1,348	338	-		
Houston Emergency Center	11,856	12,171	12,171	12,171	6,086	-		
Human Resources	3,466	3,494	3,494	3,494	1,494	-		
Information Technology	18,394	21,650	21,739	21,739	9,329	-		
Legal	13,779	15,233	15,233	15,233	7,226	-		
Library	33,315	38,360	37,900	37,900	18,052	-		
Mayor's Office	6,125	7,072	7,072	7,072	3,372	-		
Municipal Courts	22,185	25,366	25,210	25,210	12,147	-		
Neighborhoods	10,090	11,327	11,305	11,305	5,029	-		
Office of Business Opportunity	2,254	2,574	2,559	2,559	1,174	-		
Parks and Recreation	64,098	66,463	66,128	66,128	31,352	-		
Planning and Development	7,120	7,758	7,758	7,758	3,665	-		
Police	697,465	722,745	724,045	724,045	356,808	-		
Public Works and Engineering	37,383	35,119	35,114	35,114	16,276	-		
Solid Waste Management	68,935	70,555	70,555	70,555	31,844	-		
Total Departmental Expenditures	1,577,073	1,658,994	1,667,183	1,667,183	809,748	-		
General Government	128,425	169,201	185,318	185,318	45,165	-		
Total Expenditures Other Than Debt	1,705,498	1,828,195	1,852,501	1,852,501	854,913	-		
Debt Service Transfer	240,203	243,000	243,813	243,813	-	-		
Total Expenditures and Other Uses	1,945,701	2,071,195	2,096,314	2,096,314	854,913	-		
Net Current Activity	(1,255)	(64,578)	(71,776)	(55,287)	(187,174)	(16,489)		
Other Financing Sources (Uses)								
Proceeds from Notes	10,666	-	-	-	-	-		
Transfers from Other Funds	30,742	27,770	28,542	28,542	10,258	0		
Sale of Capital Assets	4,602	2,500	2,500	2,500	779	-		
Total Other Financing Sources (Uses)	46,010	30,270	31,042	31,042	11,037	0		
Fund Balances								
Fund Balance - Beginning of Year	171,677	202,793	202,793	202,793	202,793	-		
Changes to Designated Fund Balance*	(15,000)	1,000	1,000	1,000	-	-		
Budgeted Increase/(Decrease) in Fund Balance	44,755	(34,308)	(34,308)	(34,308)	(176,137)	-		
Change in Inventory/Prepaid Items/Imprest Cash	1,361	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	(6,426)	10,063	-	(16,489)		
Fund Balance, End of Year***	202,793	169,485	163,059	179,548	26,656	(16,489)		

*The Rainy day Fund of \$20 million became unassigned in FY2011. In FY2012, the City reassigned \$5M to the Rainy Day Fund and another \$15M in FY2013. The total designation for the Rainy Day Fund is currently \$20M. In FY2014, the City designated \$1.72M 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 less Debt Service which is \$138,938 based on current projections. Ordinance 2003-474 requires a 5% fund balance of expenditures less Debt Service. The City will be \$24,122 above 7.5% based on the Controller's Projections for FY2014.

- Indicates projection exceeds 5% or \$5M of budget expenditures or projected revenues are 5% or \$5M less than current budget