



General Fund (Fund 1000)

For the period ended March 31, 2015
(amounts expressed in thousands)

| | |
|--|----------------|
| | Actual YTD |
| | Current Budget |

| | FY2015 | | | | | | Controller - Finance | Controller - Finance |
|------------------------------------------------|------------------|------------------|-------------------------|--------------------|------------------|-----------------|----------------------|----------------------|
| | FY2014 Actual | Current Budget | Controller's Projection | Finance Projection | Actual YTD | Variance | | |
| Revenues | | | | | | | | |
| General Property Taxes | 976,240 | 1,067,338 | 1,069,372 | 1,073,551 | 1,155,839 | (4,179) | | |
| Industrial Assessments | 16,534 | 15,000 | 15,000 | 16,000 | 132 | (1,000) | | |
| Sales Tax | 629,441 | 666,968 | 666,585 | 670,468 | 505,068 | (3,883) | | |
| Other Taxes | 14,056 | 14,168 | 15,500 | 15,815 | 7,637 | (315) | | |
| Electric Franchise | 101,054 | 100,670 | 100,670 | 100,572 | 75,087 | 98 | | |
| Telephone Franchise | 43,913 | 42,225 | 42,295 | 42,586 | 32,306 | (291) | | |
| Gas Franchise | 16,493 | 14,538 | 14,538 | 14,538 | 10,904 | - | | |
| Other Franchise | 28,529 | 27,665 | 29,510 | 30,317 | 22,175 | (807) | | |
| Licenses and Permits | 35,757 | 34,504 | 35,836 | 37,138 | 27,631 | (1,302) | | |
| Intergovernmental | 20,897 | 21,619 | 24,924 | 24,924 | 13,467 | - | | |
| Charges for Services | 56,059 | 53,070 | 58,019 | 58,772 | 47,391 | (753) | | |
| Direct Interfund Services | 43,257 | 48,453 | 49,004 | 49,004 | 35,591 | - | | |
| Indirect Interfund Services | 18,558 | 23,725 | 23,420 | 23,420 | 17,883 | - | | |
| Municipal Courts Fines and Forfeits | 30,493 | 31,308 | 25,014 | 27,143 | 18,648 | (2,129) | | |
| Other Fines and Forfeits | 4,683 | 4,673 | 4,448 | 4,461 | 3,423 | (13) | | |
| Interest | 2,407 | 2,401 | 2,600 | 3,000 | 1,979 | (400) | | |
| Miscellaneous/Other | 15,432 | 9,170 | 10,063 | 14,836 | 7,351 | (4,773) | | |
| Total Revenues | 2,053,803 | 2,177,495 | 2,186,798 | 2,206,545 | 1,982,512 | (19,747) | | |
| Expenditures | | | | | | | | |
| Administration & Regulatory Affairs | 25,069 | 29,593 | 30,104 | 30,104 | 23,597 | - | | |
| City Council | 6,208 | 11,958 | 11,958 | 11,958 | 5,220 | - | | |
| City Secretary | 755 | 905 | 893 | 893 | 602 | - | | |
| Controller | 8,134 | 8,634 | 8,590 | 8,590 | 5,954 | - | | |
| Finance | 16,388 | 19,799 | 19,633 | 19,633 | 13,555 | - | | |
| Fire | 452,316 | 506,798 | 505,187 | 505,187 | 373,762 | - | | |
| General Services | 49,874 | 41,130 | 41,610 | 41,610 | 26,635 | - | | |
| Health and Human Services | 52,985 | 57,012 | 60,132 | 60,132 | 47,217 | - | | |
| Housing and Community Development | 1,285 | 667 | 663 | 663 | 449 | - | | |
| Houston Emergency Center | 12,171 | 12,386 | 12,518 | 12,518 | 9,290 | - | | |
| Human Resources | 3,300 | 3,600 | 3,530 | 3,530 | 2,432 | - | | |
| Information Technology | 23,696 | 24,040 | 23,565 | 23,565 | 16,143 | - | | |
| Legal | 14,931 | 16,492 | 15,566 | 15,566 | 11,229 | - | | |
| Library | 37,906 | 39,978 | 39,384 | 39,384 | 27,660 | - | | |
| Mayor's Office | 7,073 | 8,042 | 8,069 | 8,069 | 6,149 | - | | |
| Municipal Courts | 24,617 | 28,076 | 27,929 | 27,929 | 19,960 | - | | |
| Neighborhoods | 11,154 | 12,210 | 12,151 | 12,151 | 8,304 | - | | |
| Office of Business Opportunity | 2,550 | 2,913 | 2,895 | 2,895 | 2,056 | - | | |
| Parks and Recreation | 65,876 | 70,176 | 69,906 | 69,906 | 48,771 | - | | |
| Planning and Development | 7,505 | 8,406 | 8,062 | 8,062 | 5,439 | - | | |
| Police | 723,066 | 758,826 | 748,020 | 748,020 | 553,391 | - | | |
| Public Works and Engineering | 33,891 | 34,265 | 34,247 | 34,247 | 24,743 | - | | |
| Solid Waste Management | 73,556 | 73,691 | 74,792 | 74,792 | 51,822 | - | | |
| Total Departmental Expenditures | 1,654,306 | 1,769,597 | 1,759,404 | 1,759,404 | 1,284,380 | - | | |
| General Government | 167,281 | 224,497 | 230,529 | 230,529 | 117,847 | - | | |
| Total Expenditures Other Than Debt | 1,821,587 | 1,994,094 | 1,989,933 | 1,989,933 | 1,402,227 | - | | |
| Debt Service Transfer | 243,813 | 264,500 | 264,500 | 264,500 | 264,500 | - | | |
| Total Expenditures and Other Uses | 2,065,400 | 2,258,594 | 2,254,433 | 2,254,433 | 1,666,727 | - | | |
| Net Current Activity | (11,597) | (81,099) | (67,635) | (47,888) | 315,785 | (19,747) | | |
| Other Financing Sources (Uses) | | | | | | | | |
| Proceeds from Notes | - | - | - | - | - | - | | |
| Transfers from Other Funds | 26,639 | 30,139 | 30,286 | 30,286 | 21,592 | - | | |
| Sale of Capital Assets | 1,017 | 2,500 | 4,919 | 4,919 | 4,702 | (0) | | |
| Total Other Financing Sources (Uses) | 27,656 | 32,639 | 35,205 | 35,205 | 26,294 | (0) | | |
| Fund Balances | | | | | | | | |
| Fund Balance - Beginning of Year | 202,839 | 222,621 | 222,621 | 222,621 | 222,621 | - | | |
| Changes to Designated Fund Balance* | 2,720 | - | - | - | - | - | | |
| Budgeted Increase/(Decrease) in Fund Balance | 16,059 | (48,460) | (48,460) | (48,460) | 342,079 | - | | |
| Change in Inventory/Prepaid Items/Imprest Cash | 1,003 | - | - | - | - | - | | |
| (Budgeted Gap)/Increase in Fund Balance** | - | - | 16,030 | 35,776 | - | (19,747) | | |
| Fund Balance, End of Year*** | 222,621 | 174,161 | 190,191 | 209,938 | 564,700 | (19,747) | | |

*The total designation for the Rainy Day Fund is currently \$20M.

**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 \$149,245 based on current projections. Ordinance 2003-474 requires a 5% fund balance of expenditures less Debt Service. The City will be \$40,947 above 7.5% based on the Controller's Projections for FY2015.

- Indicates projection exceeds 5% or 55M of budget expenditures or projected revenues are 5% or 55M less than current budget.