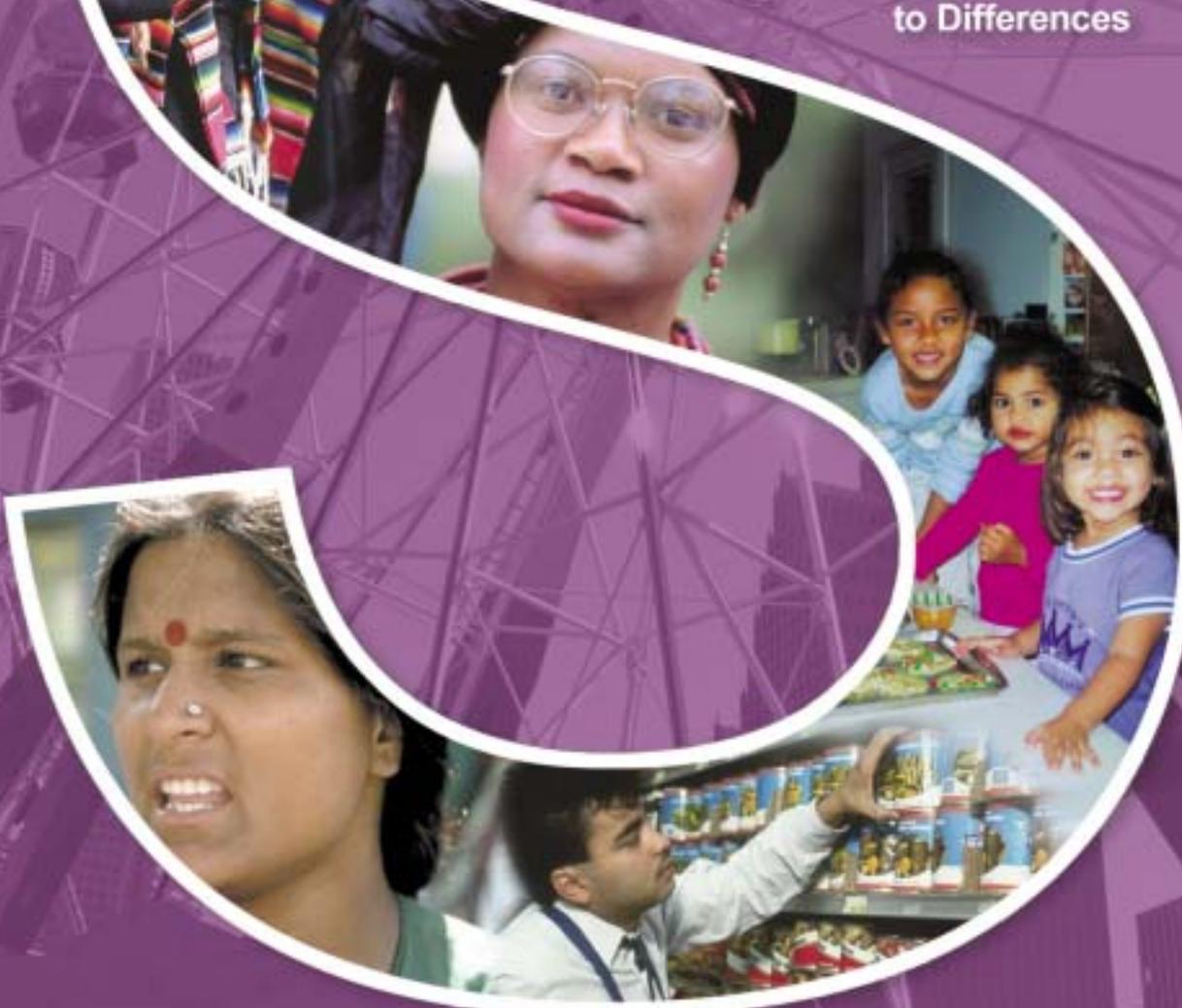


Sensitive  
to Differences



GOVERNMENTAL FUNDS

# Governmental Funds

**General Fund** - The General Fund is used to account for sources and uses of financial resources applicable to the general government operation of the City. All general operating revenues and expenditures that are not restricted and, therefore, accounted for in another fund, are recorded in the General Fund.

**Debt Service Fund** - The Debt Service Fund is used to account for the payment of interest and principal on all general long-term debt other than debt issued for and serviced by Enterprise Funds.

**Capital Projects Fund** - The Capital Projects Fund accounts for all resources used for the acquisition and/or construction of capital facilities by the City, except those financed by Enterprise Funds.

**Grants Fund** - The Grants Fund is used to account for grant resources received from various local, state and national agencies and organizations. The use of these resources is restricted to a particular function of the city by the grantor.

**Nonmajor Funds** - Nonmajor Funds did not meet the established criteria for major fund status. They are used to account for the proceeds of specific revenue sources (other than capital projects) that are restricted to expenditures for special purposes. All Nonmajor funds have been presented; however only certain sub-funds have legally adopted budgets. Nonmajor funds are:

- Public Safety Special Fund
  - Budgeted: Asset Forfeiture, Auto Dealers, Police Special Services and Houston Emergency Center
  - Not budgeted: Child Safety Fund, Helmets for Bicycle Safety
- Public Works Special Fund
  - Budgeted: Building Inspection, Sign Administration, Street and Drainage Maintenance and Signal Maintenance
- Health and Housing Special Fund
  - Not budgeted: Health Special, Housing Special, Homeless Families Program and Housing Replacement Insurance
- Parks & Recreation Special Fund
  - Budgeted: Parks Special
  - Not budgeted: MacGregor Parks Endowment
- Other Special Revenue Fund
  - Budgeted: Cable Television and Houston Transtar
  - Not budgeted: Disaster Recovery, Municipal Courts Technology, MNC Memorial City Way, W.A.T.E.R., Special City Deposit, John Battaglia Trust, Inc. Fund, AAA Contingency, Houston Foundation and March of Dimes

**CITY OF HOUSTON, TEXAS**  
**GENERAL FUND**  
**Balance Sheet**  
**June 30, 2003**  
*(With comparative amounts for 2002)*  
*amounts expressed in thousands*

	<b>2003</b>	<b>2002</b>
<b>Assets</b>		
Equity in pooled cash and investments	\$ 72,406	\$ 27,730
Receivables, net of allowances		
Accounts receivable	6,637	14,659
Property taxes receivable, net	79,527	75,251
Sales taxes receivable	55,715	56,355
Mixed beverage taxes receivable	1,915	1,954
Franchise taxes receivable	36,552	37,499
Special assessments receivable	37,680	35,688
Due from other funds	9,565	28,919
Inventory	21,074	24,344
Prepaid items	1,642	1,581
<b>Total assets</b>	<b>\$ 322,713</b>	<b>\$ 303,980</b>
 <b>Liabilities and fund balance</b>		
<b>Liabilities</b>		
Accounts payable	\$ 27,863	\$ 40,554
Accrued payroll liabilities	29,344	13,783
Contracts and retainages payable	289	255
Due to other funds	330	2,305
Due to other governments	5,909	4,005
Advances and deposits	7,251	4,862
Claims and judgments	3,361	2,957
Compensated absences	7,794	6,319
Deferred revenue	104,536	112,902
<b>Total liabilities</b>	<b>186,677</b>	<b>187,942</b>
 <b>Fund balance</b>		
Reserved for imprest cash and prepaids	1,772	1,737
Reserved for equipment acquisitions and other capital outlay	8,089	4,675
Reserved for inventory	21,074	24,344
Unreserved fund balance		
Designated - Sign abatement	2,074	2,073
Designated - Rainy day fund	20,000	5,000
Undesignated	83,027	78,209
<b>Total fund balance</b>	<b>136,036</b>	<b>116,038</b>
<b>Total liabilities and fund balance</b>	<b>\$ 322,713</b>	<b>\$ 303,980</b>

**CITY OF HOUSTON, TEXAS**  
**GENERAL FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended June 30, 2003**  
*(With comparative amounts for 2002)*  
*amounts expressed in thousands*

	<u>2003</u>	<u>2002</u>
<b>Revenues</b>		
Taxes and assessments		
Property Taxes	\$ 636,028	\$ 612,834
Industrial Assessments	15,014	15,642
Sales Tax	322,538	341,952
Franchise Tax	160,673	175,360
Mixed Beverage Tax	7,572	7,514
Bingo Tax	246	251
Licenses and permits	15,334	12,559
Charges for services	127,234	119,760
Intergovernmental - grants	15,385	12,263
Fines and forfeits	44,620	37,587
Contributions	864	1,483
Investment income	7,571	8,775
Other	12,524	11,329
Total revenues	<u>1,365,603</u>	<u>1,357,309</u>
<b>Expenditures</b>		
Current		
General government	130,094	138,082
Public safety	731,322	715,329
Public works	183,455	191,198
Health	51,596	55,077
Parks and recreation	54,067	55,999
Library	33,485	35,264
Retiree benefits	21,440	17,787
Capital outlay	21,108	43,750
Total expenditures	<u>1,226,567</u>	<u>1,252,486</u>
Other financing sources (uses)		
Proceeds from issuance of debt	23,500	44,000
Transfers in	49,440	24,100
Transfers out	(191,978)	(169,000)
Total other financing sources (uses)	<u>(119,038)</u>	<u>(100,900)</u>
Change in fund balance	19,998	3,923
Fund balances, July 1 (As Restated)	<u>116,038</u>	<u>112,115</u>
<b>Fund balances, June 30</b>	<u><u>\$ 136,036</u></u>	<u><u>\$ 116,038</u></u>

**CITY OF HOUSTON, TEXAS**  
**DEBT SERVICE FUND**  
**Balance Sheet**  
**June 30, 2003**  
*(With comparative amounts for 2002)*  
*amounts expressed in thousands*

	<b>2003</b>	<b>2002</b>
<b>Assets</b>		
Equity in pooled cash and investments	\$ 100,442	\$ 101,998
Receivables, net of allowances		
Accounts receivable	1	1
Due from other funds	24	659
<b>Total assets</b>	<b>\$ 100,467</b>	<b>\$ 102,658</b>
 <b>Liabilities and fund balance</b>		
Liabilities		
Accounts payable	\$ 933	\$ 482
Total liabilities	933	482
 <b>Fund balance</b>		
Reserved for debt service	99,534	102,176
Total fund balance	99,534	102,176
<b>Total liabilities and fund balance</b>	<b>\$ 100,467</b>	<b>\$ 102,658</b>

**CITY OF HOUSTON, TEXAS**  
**DEBT SERVICE FUND**  
**Schedule of Budgeted and Actual Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	2003			Variance with Final Budget- Pos (Neg)	2002 Actual
	Budget Amounts		Actual		
	Original	Final			
<b>Revenues</b>					
Investment income	\$ 4,154	\$ 4,154	\$ 4,146	\$ (8)	\$ 5,304
Other	589	589	758	169	30
Total revenues	<u>4,743</u>	<u>4,743</u>	<u>4,904</u>	<u>161</u>	<u>5,334</u>
<b>Expenditures</b>					
Debt service principal	120,754	120,754	120,754	-	110,899
Debt service interest	103,665	103,772	87,438	16,334	86,548
Debt service fiscal agent & fees	1,500	4,028	4,098	(70)	4,413
Total expenditures	<u>225,919</u>	<u>228,554</u>	<u>212,290</u>	<u>16,264</u>	<u>201,860</u>
<b>Other financing sources (uses)</b>					
Proceeds from refunded debt	-	-	285,801	285,801	442,735
Transfers in	218,749	218,749	202,353	(16,396)	207,315
Transfers out	-	-	-	-	(5,492)
Payment to escrow agent for refunded bonds	-	-	(283,410)	(283,410)	(433,192)
Total other financing sources (uses)	<u>218,749</u>	<u>218,749</u>	<u>204,744</u>	<u>(14,005)</u>	<u>211,366</u>
Change in fund balance	(2,427)	(5,062)	(2,642)	2,420	14,840
Fund balances, July 1 (As Restated)	<u>103,596</u>	<u>103,596</u>	<u>102,176</u>	<u>(1,420)</u>	<u>87,336</u>
<b>Fund balances, June 30</b>	<u>\$ 101,169</u>	<u>\$ 98,534</u>	<u>\$ 99,534</u>	<u>\$ 1,000</u>	<u>\$ 102,176</u>

**CITY OF HOUSTON, TEXAS**  
**CAPITAL PROJECTS FUND**  
**Balance Sheet**  
**June 30, 2003**  
*(With comparative amounts for 2002)*  
*amounts expressed in thousands*

	<b>2003</b>	<b>2002</b>
<b>Assets</b>		
Equity in pooled cash and investments	\$ 84,174	\$ 83,986
Receivables, net of allowances		
Accounts receivable	1,100	1,857
Due from other funds	576	565
Total assets	\$ 85,850	\$ 86,408
 <b>Liabilities and fund balance</b>		
Accounts payable	\$ 16,958	\$ 5,450
Contracts and retainages payable	7,694	7,448
Due to other funds	3,652	10,045
Due to other governments	432	432
Advances and deposits	11	126
Total liabilities	28,747	23,501
 <b>Fund balance</b>		
Reserved fund balance	45	43
Unreserved fund balance		
Designated	57,058	62,864
Total fund balance	57,103	62,907
 <b>Total liabilities and fund balance</b>	\$ 85,850	\$ 86,408

**CITY OF HOUSTON, TEXAS**  
**CAPITAL PROJECTS FUND**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	<u>2003</u>	<u>2002</u>
<b>Revenues</b>		
Intergovernmental - grants	\$ 6,123	\$ 21,919
Investment income	2,083	3,107
Other	5,717	222
Total revenues	<u>13,923</u>	<u>25,248</u>
<b>Expenditures</b>		
Current		
General government	45,583	46,568
Public safety	68,487	8,768
Public works	123,949	93,025
Parks and recreation	12,295	12,461
Library	5,523	2,459
Total expenditures	<u>255,837</u>	<u>163,281</u>
<b>Other financing sources (uses)</b>		
Proceeds from issuance of debt	186,431	129,494
Capital Lease	53,379	-
Transfers in	140	13,553
Transfers out	(3,840)	-
Total other financing sources (uses)	<u>236,110</u>	<u>143,047</u>
Change in fund balance	(5,804)	5,014
Fund balances, July 1	<u>62,907</u>	<u>57,893</u>
<b>Fund balances, June 30</b>	<u>\$ 57,103</u>	<u>\$ 62,907</u>

**CITY OF HOUSTON, TEXAS**  
**GRANTS FUND**  
**Balance Sheet**  
**June 30, 2003**  
*(With comparative amounts for 2002)*  
*amounts expressed in thousands*

	<b>2003</b>	<b>2002</b>
<b>Assets</b>		
Equity in pooled cash and investments	\$ 13,182	\$ 17,951
Accounts receivable	101,723	122,631
Due from other funds	126	210
Due from other governments	11,548	7,786
Inventory	1,267	2,399
Total assets	127,846	150,977
 <b>Liabilities and fund balance</b>		
<b>Liabilities</b>		
Accounts payable	4,608	-
Accrued payroll liabilities	1,506	3,193
Contracts and retainages payable	1,490	3,051
Due to other funds	1,682	2,387
Deferred revenue	113,856	137,870
Total liabilities	123,142	146,501
 <b>Fund balance</b>		
Reserved for inventory	1,267	2,399
Reserved for debt service	3,437	2,077
Total fund balance	4,704	4,476
 <b>Total liabilities and fund balance</b>	<b>\$ 127,846</b>	<b>\$ 150,977</b>

**CITY OF HOUSTON, TEXAS  
GRANTS FUND**

**Schedule of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended June 30, 2003  
(With comparative amounts for 2002)  
amounts expressed in thousands**

	<b>2003</b>	<b>2002</b>
<b>Revenues</b>		
Intergovernmental - grants	\$ 124,747	\$ 125,138
Investment income	314	312
Total revenues	125,061	125,450
<b>Expenditures</b>		
Current		
Public safety	7,739	11,089
Public works	4,212	2,226
Health	44,980	49,675
Housing and Community Development	59,398	57,907
Parks and recreation	5,039	2,422
Library	3,465	2,313
Total expenditures	124,833	125,632
<b>Other financing sources (uses)</b>		
Transfers out	-	-
Total other financing sources (uses)	-	-
Change in fund balance	228	(182)
Fund balances, July 1	4,476	4,658
<b>Fund balances, June 30</b>	\$ 4,704	\$ 4,476

**CITY OF HOUSTON, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Balance Sheet**  
**June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	<u><i>Nonmajor Funds</i></u>	
	<b>Public Safety Special Fund</b>	<b>Public Works Special Fund</b>
<b>Assets</b>		
Equity in pooled cash and investments	\$ 12,581	\$ 30,640
Receivables, net of allowances		
Accounts receivable	528	121
Due from other funds	90	22
Due from other governments	1,065	569
Inventory	-	-
Restricted cash and cash equivalents		
Investments	-	-
Accrued interest receivable	-	-
Total assets	<u>\$ 14,264</u>	<u>\$ 31,352</u>
<b>Liabilities and fund balance</b>		
Liabilities		
Accounts payable	\$ 1,414	\$ 2,022
Accrued payroll liabilities	512	1,181
Contracts and retainages payable	-	-
Due to other funds	2,628	200
Advances and deposits	106	261
Other liabilities	3	387
Deferred revenue	-	-
Liabilities payable from restricted assets		
Advances and deposits	-	-
Total liabilities	<u>4,663</u>	<u>4,051</u>
Fund balance		
Reserved for revolving fund and other	-	-
Unreserved fund balance		
Designated	-	-
Undesignated	<u>9,601</u>	<u>27,301</u>
Total fund balance	<u>9,601</u>	<u>27,301</u>
<b>Total liabilities and fund balance</b>	<u>\$ 14,264</u>	<u>\$ 31,352</u>

(Continued)

<i>Nonmajor Funds</i>				
<b>Health &amp; Housing Special Fund</b>	<b>Parks &amp; Recreation Special Fund</b>	<b>Other Special Revenue Fund</b>	<b>2003</b>	<b>2002</b>
\$ 4,985	\$ 2,748	\$ 30,850	\$ 81,804	\$ 79,803
998	99	1,119	2,865	3,871
-	34	-	146	5,004
-	-	-	1,634	2,842
-	5	-	5	2
-	-	-	-	7,628
-	-	-	-	5
<u>\$ 5,983</u>	<u>\$ 2,886</u>	<u>\$ 31,969</u>	<u>\$ 86,454</u>	<u>\$ 99,155</u>
\$ 180	\$ 246	\$ 35	\$ 3,897	\$ 5,587
1	93	37	1,824	1,537
(34)	-	362	328	15,940
5	4	1	2,838	3,215
-	63	-	430	472
163	-	3,304	3,857	3,556
860	104	-	964	1,145
-	-	-	-	3,490
<u>1,175</u>	<u>510</u>	<u>3,739</u>	<u>14,138</u>	<u>34,942</u>
-	-	8,319	8,319	15,785
2	-	2,157	2,159	-
<u>4,806</u>	<u>2,376</u>	<u>17,754</u>	<u>61,838</u>	<u>48,428</u>
<u>4,808</u>	<u>2,376</u>	<u>28,230</u>	<u>72,316</u>	<u>64,213</u>
<u>\$ 5,983</u>	<u>\$ 2,886</u>	<u>\$ 31,969</u>	<u>\$ 86,454</u>	<u>\$ 99,155</u>

**CITY OF HOUSTON, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	<i>Nonmajor Funds</i>		
	<b>Public Safety Special Fund</b>	<b>Public Works Special Fund</b>	<b>Health &amp; Housing Special Fund</b>
<b>Revenues</b>			
Licenses and permits	\$ 845	\$ 18,784	\$ -
Charges for services	13,825	3,001	-
Intergovernmental - grants	-	623	-
Contributions	-	-	-
Investment income	540	723	164
Other	5,795	1,008	358
Total revenues	<u>21,005</u>	<u>24,139</u>	<u>522</u>
<b>Expenditures</b>			
Current			
General government	3,195	-	-
Public safety	32,942	-	-
Public works	-	50,837	-
Health	-	-	57
Housing and community development	-	-	1,002
Parks and recreation	-	-	-
Capital outlay	762	2,488	86
Total expenditures	<u>36,899</u>	<u>53,325</u>	<u>1,145</u>
<b>Other financing sources (uses)</b>			
Net proceeds from refunded debt	1,000	-	-
Transfers in	13,859	40,439	-
Transfers out	(458)	(1,184)	(400)
Other financing uses	-	-	-
Total other financing sources (uses)	<u>14,401</u>	<u>39,255</u>	<u>(400)</u>
Change in fund balance	(1,493)	10,069	(1,023)
Fund balances, July 1 (As Restated - see Note 2 C)	<u>11,094</u>	<u>17,232</u>	<u>5,831</u>
<b>Fund balances, June 30</b>	<u>\$ 9,601</u>	<u>\$ 27,301</u>	<u>\$ 4,808</u>

(Continued)

<i>Nonmajor Funds</i>			
<b>Parks &amp; Recreation Special Fund</b>	<b>Other Special Revenue Fund</b>	<b>2003</b>	<b>2002</b>
\$ 83	\$ -	\$ 19,712	\$ 20,543
5,058	2,279	24,163	27,952
-	7,720	8,343	5,971
-	-	-	2,079
105	904	2,436	4,019
246	19,624	27,031	21,636
<u>5,492</u>	<u>30,527</u>	<u>81,685</u>	<u>82,200</u>
-	3,881	7,076	7,355
-	-	32,942	17,095
-	-	50,837	41,999
-	-	57	25
-	-	1,002	897
5,497	4,110	9,607	7,569
106	87	3,529	3,255
<u>5,603</u>	<u>8,078</u>	<u>105,050</u>	<u>78,195</u>
-	-	1,000	-
-	-	54,298	32,980
(21)	(21,767)	(23,830)	(9,228)
-	-	-	(119)
<u>(21)</u>	<u>(21,767)</u>	<u>31,468</u>	<u>23,633</u>
(132)	682	8,103	27,638
<u>2,508</u>	<u>27,548</u>	<u>64,213</u>	<u>36,575</u>
<u>\$ 2,376</u>	<u>\$ 28,230</u>	<u>\$ 72,316</u>	<u>\$ 64,213</u>

**CITY OF HOUSTON, TEXAS**  
**ASSET FORFEITURE FUND**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	<b>2003</b>		<b>Actual</b>	<b>Variance with Final Budget- Pos (Neg)</b>	<b>2002 Actual</b>
	<b>Budget Amounts</b>	<b>Budget Amounts</b>			
	<b>Original</b>	<b>Final</b>			
<b>Revenues</b>					
Confiscations	\$ 7,100	\$ 7,100	\$ 5,375	\$ (1,725)	\$ 6,258
Investment income	260	260	118	(142)	266
Other	70	70	-	(70)	-
Total revenues	<u>7,430</u>	<u>7,430</u>	<u>5,493</u>	<u>(1,937)</u>	<u>6,524</u>
<b>Expenditures</b>					
Public safety	8,809	8,809	6,650	2,159	7,456
Capital outlay	140	140	318	(178)	255
Total expenditures	<u>8,949</u>	<u>8,949</u>	<u>6,968</u>	<u>1,981</u>	<u>7,711</u>
Change in fund balance	(1,519)	(1,519)	(1,475)	44	(1,187)
Fund balances, July 1	<u>2,230</u>	<u>2,230</u>	<u>2,230</u>	<u>-</u>	<u>3,417</u>
Fund balances, June 30	<u>\$ 711</u>	<u>\$ 711</u>	<u>\$ 755</u>	<u>\$ 44</u>	<u>\$ 2,230</u>

**CITY OF HOUSTON, TEXAS**  
**AUTO DEALERS FUND**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	<b>2003</b>			<b>Variance with Final Budget- Pos (Neg)</b>	<b>2002 Actual</b>
	<b>Budget Amounts</b>				
	<b>Original</b>	<b>Final</b>	<b>Actual</b>		
<b>Revenues</b>					
Licenses and permits	\$ 900	\$ 900	\$ 845	\$ (55)	\$ 877
Charges for services	233	233	1,016	783	572
Investment income	335	335	62	(273)	100
Other	525	525	456	(69)	647
Total revenues	<u>1,993</u>	<u>1,993</u>	<u>2,379</u>	<u>386</u>	<u>2,196</u>
<b>Expenditures</b>					
Public safety	2,231	2,231	2,854	(623)	1,789
Capital outlay	123	123	82	41	-
Total expenditures	<u>2,354</u>	<u>2,354</u>	<u>2,936</u>	<u>(582)</u>	<u>1,789</u>
Change in fund balance	(361)	(361)	(557)	(196)	407
Fund balances, July 1	<u>1,560</u>	<u>1,560</u>	<u>1,560</u>	<u>-</u>	<u>1,153</u>
Fund balances, June 30	<u>\$ 1,199</u>	<u>\$ 1,199</u>	<u>\$ 1,003</u>	<u>\$ (196)</u>	<u>\$ 1,560</u>

**CITY OF HOUSTON, TEXAS**  
**BUILDING INSPECTION FUND**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	<b>2003</b>			<b>Variance with Final Budget- Pos (Neg)</b>	<b>2002 Actual</b>
	<b>Budget Amounts</b>		<b>Actual</b>		
	<b>Original</b>	<b>Final</b>			
<b>Revenues</b>					
Licenses and permits	\$ 15,338	\$ 15,338	\$ 16,899	\$ 1,561	\$ 17,812
Charges for services	2,586	2,586	3,001	415	3,187
Investment income	329	329	224	(105)	400
Other	624	624	563	(61)	248
Total revenues	<u>18,877</u>	<u>18,877</u>	<u>20,687</u>	<u>1,810</u>	<u>21,647</u>
<b>Expenditures</b>					
Public works	21,007	21,007	19,282	1,725	19,073
Capital outlay	1,134	1,134	205	929	600
Total expenditures	<u>22,141</u>	<u>22,141</u>	<u>19,487</u>	<u>2,654</u>	<u>19,673</u>
<b>Other financing sources (uses)</b>					
Transfers in	-	-	-	-	172
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>172</u>
Change in fund balance	(3,264)	(3,264)	1,200	4,464	2,146
Fund balances, July 1	<u>6,105</u>	<u>6,105</u>	<u>6,105</u>	<u>-</u>	<u>3,959</u>
Fund balances, June 30	<u>\$ 2,841</u>	<u>\$ 2,841</u>	<u>\$ 7,305</u>	<u>\$ 4,464</u>	<u>\$ 6,105</u>

**CITY OF HOUSTON, TEXAS**  
**CABLE TELEVISION FUND**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	<u>2003</u>			<b>Variance with Final Budget- Pos (Neg)</b>	<u>2002 Actual</u>
	<u>Budget Amounts</u>				
	<u>Original</u>	<u>Final</u>	<u>Actual</u>		
<b>Revenues</b>					
Charges for services	\$ 1,392	\$ 1,494	\$ 1,641	\$ 147	\$ 1,694
Investment income	41	13	4	(9)	15
Other	4	4	3	(1)	67
Total revenues	<u>1,437</u>	<u>1,511</u>	<u>1,648</u>	<u>137</u>	<u>1,776</u>
<b>Expenditures</b>					
General government	1,635	1,899	1,845	54	1,198
Capital outlay	30	32	12	20	5
Total expenditures	<u>1,665</u>	<u>1,931</u>	<u>1,857</u>	<u>74</u>	<u>1,203</u>
Change in fund balance	(228)	(420)	(209)	211	573
Fund balances, July 1	<u>609</u>	<u>609</u>	<u>609</u>	<u>-</u>	<u>36</u>
Fund balances, June 30	<u>\$ 381</u>	<u>\$ 189</u>	<u>\$ 400</u>	<u>\$ 211</u>	<u>\$ 609</u>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON TRANSTAR FUND**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	<u>2003</u>			<b>Variance with Final Budget- Pos (Neg)</b>	<b>2002 Actual</b>
	<b>Budget Amounts</b>		<u>Actual</u>		
	<u>Original</u>	<u>Final</u>			
<b>Revenues</b>					
Charges for services	\$ 622	\$ 630	\$ 638	\$ 8	\$ 622
Intergovernmental - grants	1,034	1,035	1,035	-	1,019
Investment income	26	20	15	(5)	25
Total revenues	<u>1,682</u>	<u>1,685</u>	<u>1,688</u>	<u>3</u>	<u>1,666</u>
<b>Expenditures</b>					
General government	1,712	1,625	1,587	38	1,695
Capital outlay	90	90	75	15	88
Total expenditures	<u>1,802</u>	<u>1,715</u>	<u>1,662</u>	<u>53</u>	<u>1,783</u>
Change in fund balance	(120)	(30)	26	56	(117)
Fund balances, July 1	<u>(3)</u>	<u>(3)</u>	<u>(3)</u>	<u>-</u>	<u>114</u>
Fund balances, June 30	<u>\$ (123)</u>	<u>\$ (33)</u>	<u>\$ 23</u>	<u>\$ 56</u>	<u>\$ (3)</u>

**CITY OF HOUSTON, TEXAS**  
**PARKS SPECIAL FUND**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	<u>2003</u>		<u>Actual</u>	<u>Variance with Final Budget- Pos (Neg)</u>	<u>2002 Actual</u>
	<u>Budget Amounts</u>	<u>Budget Amounts</u>			
	<u>Original</u>	<u>Final</u>			
<b>Revenues</b>					
Licenses and permits	\$ 110	\$ 118	\$ 83	\$ (35)	\$ 116
Charges for services	7,806	7,857	5,058	(2,799)	7,033
Investment income	200	189	101	(88)	198
Other	163	139	246	107	192
Total revenues	<u>8,279</u>	<u>8,303</u>	<u>5,488</u>	<u>(2,815)</u>	<u>7,539</u>
<b>Expenditures</b>					
Parks and recreation	8,203	8,331	5,497	2,834	7,569
Capital outlay	783	679	106	573	247
Total expenditures	<u>8,986</u>	<u>9,010</u>	<u>5,603</u>	<u>3,407</u>	<u>7,816</u>
<b>Other financing sources (uses)</b>					
Transfers out	(1,500)	(21)	(21)	-	(1,491)
Total other financing sources (uses)	<u>(1,500)</u>	<u>(21)</u>	<u>(21)</u>	<u>-</u>	<u>(1,491)</u>
Change in fund balance	(2,207)	(728)	(136)	592	(1,768)
Fund balances, July 1	<u>2,401</u>	<u>2,401</u>	<u>2,401</u>	<u>-</u>	<u>4,169</u>
Fund balances, June 30	<u>\$ 194</u>	<u>\$ 1,673</u>	<u>\$ 2,265</u>	<u>\$ 592</u>	<u>\$ 2,401</u>

**CITY OF HOUSTON, TEXAS**  
**POLICE SPECIAL SERVICES FUND**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	<b>2003</b>			<b>Variance with Final Budget- Pos (Neg)</b>	<b>2002 Actual</b>
	<b>Budget Amounts</b>		<b>Actual</b>		
	<b>Original</b>	<b>Final</b>			
<b>Revenues</b>					
Charges for services	\$ 3,655	\$ 3,104	\$ 3,127	\$ 23	\$ 2,116
Investment income	230	230	211	(19)	298
Other	148	214	636	422	810
Total revenues	<u>4,033</u>	<u>3,548</u>	<u>3,974</u>	<u>426</u>	<u>3,224</u>
<b>Expenditures</b>					
Public safety	3,182	4,119	3,943	176	1,445
Capital outlay	50	375	362	13	206
Total expenditures	<u>3,232</u>	<u>4,494</u>	<u>4,305</u>	<u>189</u>	<u>1,651</u>
<b>Other financing sources (uses)</b>					
Transfers out	(530)	(458)	(458)	-	(291)
Total other financing sources (uses)	<u>(530)</u>	<u>(458)</u>	<u>(458)</u>	<u>-</u>	<u>(291)</u>
Change in fund balance	271	(1,404)	(789)	615	1,282
Fund balances, July 1	<u>5,096</u>	<u>5,096</u>	<u>5,096</u>	<u>-</u>	<u>3,814</u>
Fund balances, June 30	<u>\$ 5,367</u>	<u>\$ 3,692</u>	<u>\$ 4,307</u>	<u>\$ 615</u>	<u>\$ 5,096</u>

**CITY OF HOUSTON, TEXAS**  
**SIGN ADMINISTRATION FUND**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	<b>2003</b>			<b>Variance with Final Budget- Pos (Neg)</b>	<b>2002 Actual</b>
	<b>Budget Amounts</b>		<b>Actual</b>		
	<b>Original</b>	<b>Final</b>			
<b>Revenues</b>					
Licenses and permits	\$ 1,648	\$ 1,624	\$ 1,885	\$ 261	\$ 1,738
Investment income	55	54	51	(3)	85
Other	-	-	6	6	2
Total revenues	<u>1,703</u>	<u>1,678</u>	<u>1,942</u>	<u>264</u>	<u>1,825</u>
<b>Expenditures</b>					
Public works	1,885	1,840	1,786	54	1,606
Capital outlay	61	458	1	457	43
Total expenditures	<u>1,946</u>	<u>2,298</u>	<u>1,787</u>	<u>511</u>	<u>1,649</u>
<b>Other financing sources (uses)</b>					
Transfers out	(12)	-	-	-	(59)
Total other financing sources (uses)	<u>(12)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(59)</u>
Change in fund balance	(255)	(620)	155	775	117
Fund balances, July 1	<u>1,063</u>	<u>1,063</u>	<u>1,063</u>	<u>-</u>	<u>946</u>
Fund balances, June 30	<u>\$ 808</u>	<u>\$ 443</u>	<u>\$ 1,218</u>	<u>\$ 775</u>	<u>\$ 1,063</u>

**CITY OF HOUSTON, TEXAS**  
**STREET AND DRAINAGE MAINTENANCE FUND**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	<b>2003</b>			<b>Variance with Final Budget- Pos (Neg)</b>	<b>2002 Actual</b>
	<b>Budget Amounts</b>				
	<b>Original</b>	<b>Final</b>	<b>Actual</b>		
<b>Revenues</b>					
Investment income	\$ 400	\$ 400	\$ 448	\$ 48	\$ 530
Other	50	49	439	390	296
Total revenues	<u>450</u>	<u>449</u>	<u>887</u>	<u>438</u>	<u>826</u>
<b>Expenditures</b>					
Public works	13,041	31,530	29,230	2,300	20,608
Capital outlay	3,099	3,438	2,282	1,156	1,731
Total expenditures	<u>16,140</u>	<u>34,968</u>	<u>31,512</u>	<u>3,456</u>	<u>22,339</u>
<b>Other financing sources (uses)</b>					
Transfers in	26,598	27,180	40,439	13,259	26,357
Transfers out	(1,677)	(1,500)	(1,100)	400	(1,440)
Total other financing sources (uses)	<u>24,921</u>	<u>25,680</u>	<u>39,339</u>	<u>13,659</u>	<u>24,917</u>
Change in fund balance	9,231	(8,839)	8,714	17,553	3,404
Fund balances, July 1	<u>10,064</u>	<u>10,064</u>	<u>10,064</u>	-	<u>6,660</u>
Fund balances, June 30	<u>\$ 19,295</u>	<u>\$ 1,225</u>	<u>\$ 18,778</u>	<u>\$ 17,553</u>	<u>\$ 10,064</u>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON EMERGENCY CENTER FUND**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	<u>2003</u>			<b>Variance with Final Budget- Pos (Neg)</b>	<b>2002 Actual</b>
	<b>Budget Amounts</b>		<b>Actual</b>		
	<b>Original</b>	<b>Final</b>			
<b>Revenues</b>					
Charges for services	\$ 4,538	\$ 14,291	\$ 4,307	\$ (9,984)	\$ 2,723
Total revenues	<u>4,538</u>	<u>14,291</u>	<u>4,307</u>	<u>(9,984)</u>	<u>2,723</u>
<b>Expenditures</b>					
Public safety	4,538	14,291	18,672	(4,381)	3,217
Total expenditures	<u>4,538</u>	<u>14,291</u>	<u>18,672</u>	<u>(4,381)</u>	<u>3,217</u>
<b>Other financing sources (uses)</b>					
Proceeds from capital lease	-	-	1,000	1,000	-
Transfers in	-	-	13,859	13,859	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>14,859</u>	<u>14,859</u>	<u>-</u>
Change in fund balance	-	-	494	494	(494)
Fund balances, July 1	<u>(494)</u>	<u>(494)</u>	<u>(494)</u>	<u>-</u>	<u>-</u>
Fund balances, June 30	<u>\$ (494)</u>	<u>\$ (494)</u>	<u>\$ -</u>	<u>\$ 494</u>	<u>\$ (494)</u>

**CITY OF HOUSTON, TEXAS**  
**SIGNAL MAINTENANCE FUND**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2003**  
*(With comparative totals for 2002)*  
*amounts expressed in thousands*

	<b>2003</b>			<b>Variance with Final Budget- Pos (Neg)</b>	<b>2002 Actual</b>
	<b>Budget Amounts</b>				
	<b>Original</b>	<b>Final</b>	<b>Actual</b>		
<b>Revenues</b>					
Intergovernmental - grants	\$ 760	\$ 736	\$ 623	\$ (113)	\$ 760
Total revenues	<u>760</u>	<u>736</u>	<u>623</u>	<u>(113)</u>	<u>760</u>
<b>Expenditures</b>					
Public works	712	652	539	113	712
Total expenditures	<u>712</u>	<u>652</u>	<u>539</u>	<u>113</u>	<u>712</u>
<b>Other financing sources (uses)</b>					
Transfers out	(48)	(84)	(84)	-	(48)
Total other financing sources (uses)	<u>(48)</u>	<u>(84)</u>	<u>(84)</u>	<u>-</u>	<u>(48)</u>
Change in fund balance	-	-	-	-	-
Fund balances, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>