CITY OF HOUSTON

PROPOSED OPERATING BUDGET

For the Period
July 1, 2026 to June 30, 2027

John Whitmire

Mayor



"This budget will raise less revenue from property taxes than last year's budget by an amount of $1,785,260, which is a 0.12% decrease from last year's budget."

FY2027 PROPOSED BUDGET

TABLE OF CONTENTS

	Page
Elected Officials	iii
GFOA Distinguished Budget Presentation Award	iv
City of Houston Organization Chart	vi

OVERVIEW OF THE CITY AND BUDGET

Mayor's Budget Message Accompanying Proposed Budget	1
Connecting Budget to Strategy	4
Citywide Revenue Summary	13
Citywide Expenditure Summary	14
Citywide Personnel Summary	15
Supplementary Information	I - 1
Guide to Read the Operating Budget	I - 2
Authority	I - 6
Brief Description of the Funds Used in Budget Process	I - 7
Significant Budgetary Policies	I - 14
Operating Budget Process	I - 16
Houston At A Glance	I - 20
Houston Interactive	I - 25
Financial Policies	I - 34
General Fund	II - 1
General Fund Summary	II - 2
General Fund Resources Summary	II - 4
General Fund Expenditures/Other Uses Summary	II - 18
Public Safety Departments	III - 1
Fire Department	III - 2
Houston Emergency Center	III - 14
Municipal Courts Department	III - 24
Police Department	III - 40
Development and Maintenance Services Departments	IV - 1
Fleet Management Department	IV - 2
General Services	IV - 16
Houston Public Works	IV - 36
Solid Waste Management	IV - 71
Planning and Development	IV - 88

	Page
Human and Cultural Services Departments	V - 1
Convention and Entertainment Facilities	V - 2
Houston Airport System	V - 8
Housing and Community Development	V - 22
Houston Health Department	V - 26
Library	V - 90
Neighborhoods	V - 104
Parks and Recreation	V - 120
Administrative Services Departments	VI - 1
Administration and Regulatory Affairs	VI - 2
City Secretary	VI - 24
Finance Department	VI - 28
Houston Information Technology Services	VI - 46
Human Resources	VI - 72
Legal	VI - 92
Office of Business Opportunity	VI - 112
Elected Officials	VII - 1
City Controller	VII - 2
City Council	VII - 12
Mayor's Office	VII - 18
Other	VIII - 1
General Government	VIII - 2
General Debt Service and Pay-As-You-Go Capital Transfers	VIII - 10
Capital Improvement Plan Summary	IX - 1
Debt and Debt Service	X - 1
General Obligation Debt Service Summary	X - 2
Debt Service Fund Budget	X - 5
Principal and Interest Payable from Ad Valorem Taxes	X - 6
FY2026 Annual Financing Plan	X - 8
Fund Summary	XI - 1
Appendices	XII - 1
Glossary	XII - 2
General Fund Revenue by Category	XII - 17
General Fund Expenditure Summary	XII - 21
Revenue Supported Debt Service Schedules	XII - 26
Non-Major Special Revenue Funds	XII - 31
Budget Summary by Fund	XII - 40
Tax Increment Reinvestment Zones	XII - 49
Tax Rate Worksheet	XII - 50

John Whitmire, Mayor

Council Members

Amy Peck	District A
Tarsha Jackson	District B
Abbie Kamin	District C
Carolyn Evans-Shabazz	District D
Fred Flickinger	District E
Tiffany D. Thomas	District F
Mary Nan Huffman	District G
Mario Castillo	District H
Joaquin Martinez	District I
Edward Pollard	District J
Martha Castex-Tatum	District K
Julian Ramirez	At-Large, Position 1
Willie Davis	At-Large, Position 2
Twila Carter	At-Large, Position 3
Alejandra Salinas	At-Large, Position 4
Sallie Alcorn	At-Large, Position 5

Chris Hollins, City Controller

Melissa Dubowski
Chief Business Officer/Director of Finance

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Houston
Texas

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD WINNER

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Houston for its annual budget presentation for the fiscal year beginning July 1, 2025.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

Current and former employees of the Finance Department who contributed to the development of the FY2026 and FY2027 Annual Budgets are listed below:

Sana Ali
Yang Chen
Alejandra Garcia
Jorge Guzman
Julianne Lacsina
Albert Lopez
Alfonso Pena
Linda Shelton
Miguel Tamayo
Franisha Wells-Moore
Careale Brown
Kate Dang
Donella Gomillion
Perlina Hernandez
Paula Lichanpanit
Victor Mejia
Korey Ray
Elizabeth Sosa
Alma Tamborello
Kendra Wu
William Bryant
Melissa Dubowski
Christopher Gonzales
Andy Kwie
Jabrelle Lipscomb
Elvira Ontiveros
Crystal Rivera
LaToya Stephenson
Maribel Torres
Fan Zhi

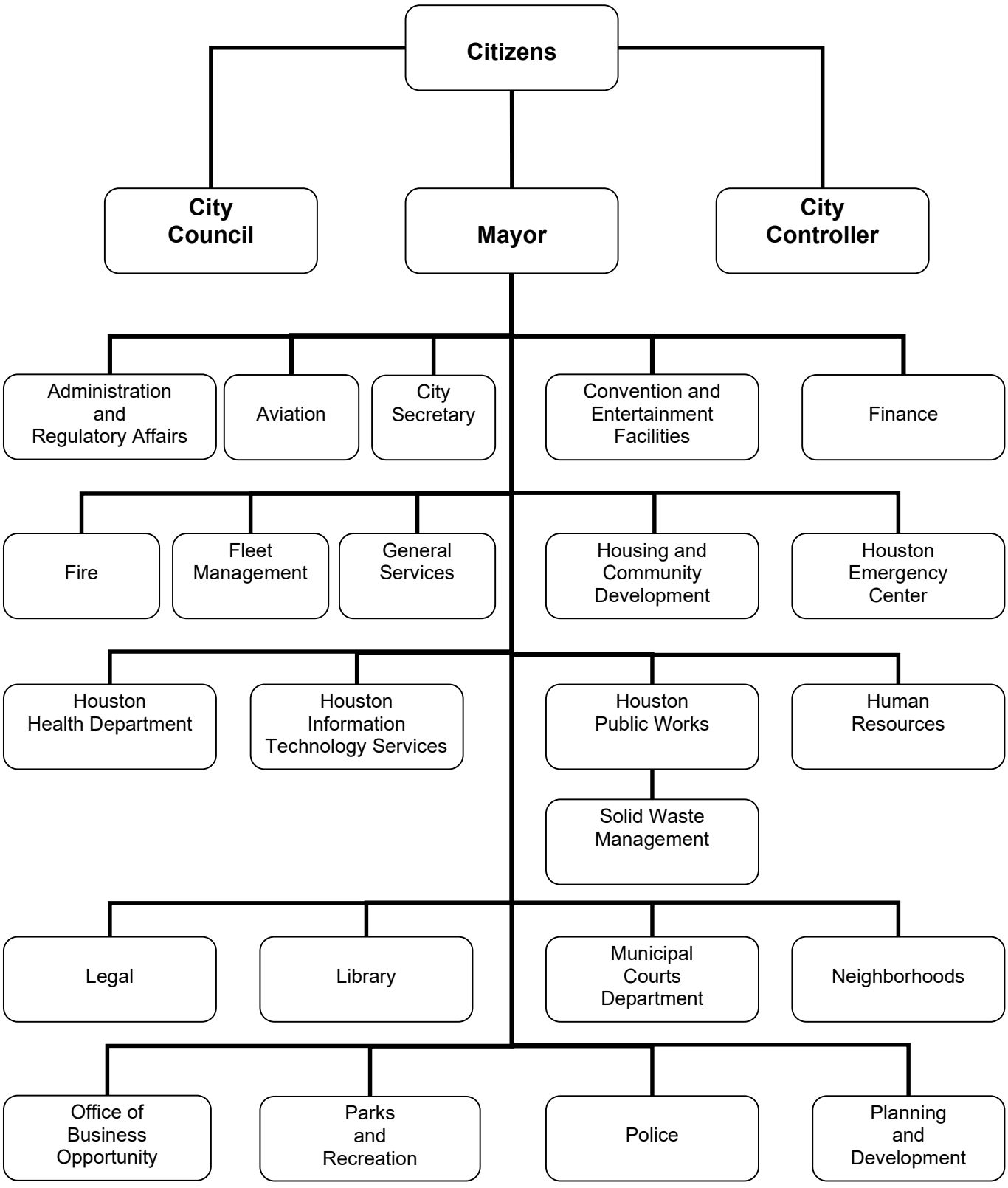
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Special Thanks

Patrick Jankowski
Greater Houston Partnership

ORGANIZATION CHART



CITY OF HOUSTON

John Whitmire
Mayor

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To the People of Houston, Honorable Members of City Council, and the Honorable City Controller:

It is my honor to present the proposed budget for Fiscal Year 2027, covering July 1, 2026 through June 30, 2027. This budget totals $7.5 billion across all funds excluding transfers—an increase of $384 million, or 5.4 percent, from the FY2026 current budget.

Financial Outlook

This budget marks a turning point for the City of Houston. It builds on the progress we made last year while advancing long-overdue structural reforms that strengthen our financial foundation and preserve critical services.

When I took office, I committed to addressing inefficiencies and restoring accountability. In our first year, we conducted one of the most comprehensive operational reviews in the City's history. That work—captured in the Citywide Efficiency Study—identified waste, duplication, and structural challenges that had weakened service delivery. Over the past year, we acted decisively on those findings. The FY2026 budget reflected those actions, including a voluntary retirement initiative that reset our cost structure while maintaining essential services.

We are continuing that momentum.

This budget reinforces our commitment to infrastructure. Following the settlement reached at the end of FY2025, we fully funded our obligations in FY2026. In FY2027, we go further—continuing to increase investment in streets and drainage to address aging infrastructure and reduce flooding risk. Fixing Houston's infrastructure is not just a promise—it is a sustained priority.

Public safety remains our top priority. This budget continues funding our agreements with police and fire, supporting recruitment and retention. It also invests in five police cadet classes and eleven fire cadet classes, including accelerated programs to bring personnel online faster. Additional funding for overtime ensures continuity of service as we rebuild staffing levels.

Structural Budget Reforms

After stabilizing operations and improving efficiency, we must now address Houston's long-term fiscal trajectory.

Absent reform, the General Fund is not sustainable. For more than a decade, Houston has operated under two revenue caps, forcing a nearly 20 percent reduction in the tax rate while demand for services and infrastructure has continued to grow. At the same time, Houston has not adopted standard financial practices used by peer cities.

This budget corrects that.

Council Members: Amy Peck Tarsha Jackson Abbie Kamin Carolyn Evans-Shabazz Fred Flickinger Tiffany D. Thomas Mary Nan Huffman Mario Castillo Joaquin Martinez Edward Pollard Martha Castex-Tatum Julian Ramirez Willie Davis Twila Carter Alejandra Salinas Sallie Alcorn
Controller: Chris Hollins

Transitioning Solid Waste to a Municipal Utility

This reform will generate $116 million in General Fund relief by consolidating operations within the Houston Public Works Combined Utility System. It also establishes a $5 monthly administrative fee to create a stable funding source, improve service delivery, and align Houston with other major cities—while minimizing the impact on households.

Establishing a Right-of-Way Rental Fee

This budget includes $104 million in new General Fund revenue through a right-of-way fee on water and wastewater utilities. This is a standard practice across major Texas cities, which typically charge between 4% and 14% of gross revenues. Houston will begin at a conservative 5% rate.

Together, these reforms deliver approximately $220 million in structural improvement and position Houston to sustainably fund core services while planning for the future.

General Fund Overview

Expenditures

The FY2027 General Fund budget totals $3.16 billion, a slight decrease of $11.1 million from FY2026. This reduction reflects the transition of Solid Waste operations into the Combined Utility System.

Public safety accounts for $2 billion, or 75.3 percent of General Fund spending excluding debt service and PAYGO. This includes funding for cadet classes and compensation increases of 3.5 percent for municipal employees, 8 percent for police, and 3 percent for fire.

Additionally, departments achieved $12.6 million in cost reductions through efficiency measures.

Revenue

Houston continues to operate under one of the most restrictive revenue environments in the country due to both local and state-imposed caps.

Property tax revenue, which makes up 48 percent of General Fund revenue, is projected at $1.50 billion—an increase of 3.5 percent over FY2026.

Sales tax, representing 30.1 percent of revenue, is projected at $942.2 million, a 2.3 percent increase. These projections remain conservative and account for ongoing economic uncertainty.

Long-Term Liabilities

Credit rating agencies have identified three major structural risks: pension liabilities, OPEB, and the revenue cap. Houston has already taken meaningful steps to address pensions and OPEB, and this budget continues that progress.

The City's pension liability currently stands at $1.7 billion. This budget maintains responsible contributions to ensure long-term sustainability and protect retirement security for current and retired employees.

Fund Balance

At the start of this budget process, Houston faced a projected $209 million gap. Through disciplined cost control and structural reforms, that gap has been reduced to $25 million.

This budget includes an ending fund balance of $273.8 million, or 10.5 percent of expenditures—well above the City's 7.5 percent policy minimum. It also fully replenishes the Budget Stabilization Fund.

Closing

This is a transformational budget.

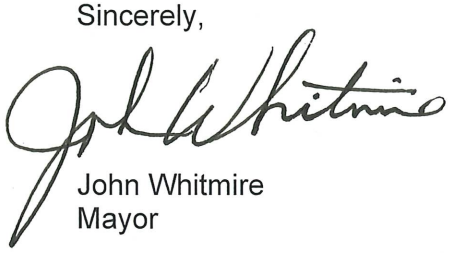
For years, Houston operated under constraints that put us at a disadvantage—without dedicated funding for solid waste, without standard right-of-way charges, and under dual revenue caps. This budget begins correcting that imbalance.

We are putting Houston on equal footing with our peers. More importantly, we are building a model that is sustainable, disciplined, and focused on delivering results for the people we serve.

Houston has the talent, resilience, and determination to meet this moment. This budget reflects our commitment to doing the hard work required to secure the City's future.

Let's go to work.

Sincerely,



John Whitmire
Mayor

Connecting Budget to Strategy

Overview

Outcome Based Budgeting (OBB) is a budgeting approach used by governments where budget decisions are made based on expected outcomes or results. This method shifts the focus from the amount of money spent on a particular program or project to the actual impact it has on society. The goal of outcome-based budgeting is to ensure that public resources are used effectively and efficiently to achieve desired results and meet the needs of citizens.

OBB helps the Finance Department better communicate how much the City is spending on services and programs to the public, and in turn, assist the Houston City Council to make budget decisions based on performance and results.

The Mayor's Administration reviewed its performance management approach during the FY2025 Citywide Efficiency Study and found that only 6% of the City's performance measures focused on outcomes for Houston and Houstonians. In response, the City has prioritized strengthening its performance management framework to better align resources with results.

Building on this effort, the City conducted a comprehensive refinement of its program inventory to ensure programs accurately reflect how services are delivered, function as clear units of analysis for budgeting and performance management and promote greater accountability and transparency. In coordination with the Mayor's Office, departments also undertook a structured review of Key Performance Indicators (KPIs) to better align with program goals and expand measurement across outputs, efficiency, effectiveness, outcomes, and equity. The FY2025 Efficiency Study found that many KPIs were overly focused on outputs and that most programs measured only a limited set of performance dimensions. In response, the City is shifting toward outcome-oriented measures that more clearly capture the impact of services on residents and communities.

Updated KPIs are incorporated into the FY2027 budget, with further refinement underway as departments finalize measures and strengthen data systems to support consistent, reliable reporting. As these measures mature, they will provide clearer insight into program performance, improve resource allocation decisions, and more effectively demonstrate results to Houstonians.

To operationalize this framework, the City is implementing the Turn the Curve (TTC) methodology. This approach equips departments to use performance data to assess trends, identify contributing factors, engage partners, and define targeted actions to improve results. By linking performance data directly to operational decision-making, TTC strengthens the connection between strategy, execution, and resource allocation.

OBB aims to transform the City leadership makes decisions on the allocation of financial resources by focusing on the expected results and outcomes of City programs and services. OBB will equip the City to navigate fiscal challenges and improve the quality of services provided.

Connecting Budget to Strategy

OBB Opportunities and Elements

The benefits of OBB are enabled by the key elements of strategic guidance, program budgeting, performance measures, and Houstonian input. Each of the elements as described in the following section.

1. Houstonian Input

An increased emphasis on opportunities for public input into the budgeting process better informs the City's funding priorities and ensures that dollars are allocated towards programs and projects desired by the public.

2. Strategic Guidance

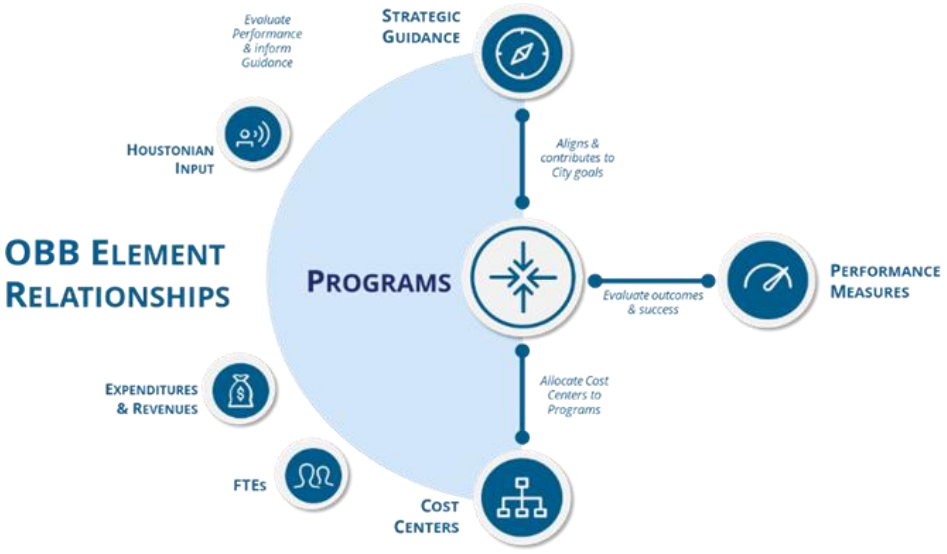
Expanded Mayoral Strategic Guidance provides direction before budget formulation on City Priorities and Initiatives to which City programs and enhancements align.

3. Program Budgeting

Programs are groupings of related services aimed at accomplishing a shared outcome. Programs provide discrete budgetary units for which responsibility for results is assigned so resources can be allocated based on performance and desired outcomes. The FY25 budget publication reorients department sections around the program budgeting construct and significantly expands the Connecting Budget to Strategy section.

4. Performance Measures

Performance measures are linked to each program and are used to evaluate how successful programs are at helping achieve their stated goals and furthering the Mayor's priorities and initiatives. Performance measures help City stakeholders evaluate how successful expenditures are helping achieve the desired outcomes so that resource allocation decisions will be increasingly based on measurable result.



Connecting Budget to Strategy

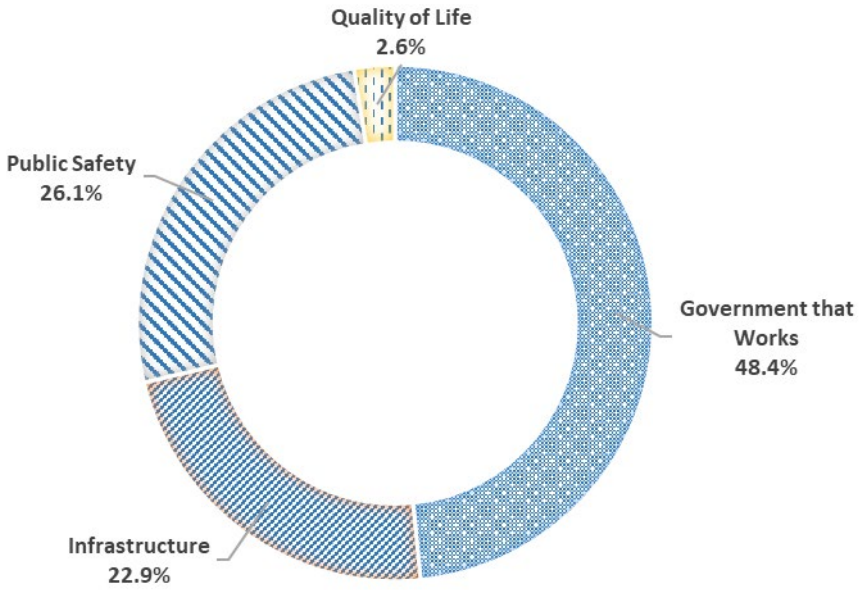
Strategic Guidance Summary

Strategic Guidance provides direction during budget formulation on the Mayor's Priorities and Initiatives which department programs and enhancements should support and advance. The Mayor's Priorities for the City of Houston are ***Public Safety***, ***Infrastructure, Government that Works, and Quality of Life***. These priorities will guide the strategic direction of operations the City through Mayor Whitmire's administration.

Budget Summary by Mayor's Priority

The chart and table below show the operating budget (all funds) broken out by Mayor's Priority.

Priority	FY2025 Actual	FY2026 Current Budget	FY2027 Proposed	Variance FY27 Proposed/FY26 Budget	% Change
Government that Works	3,017,060	3,345,846	3,634,815	288,969	8.6%
Infrastructure	1,339,354	1,609,248	1,716,111	106,862	6.6%
Public Safety	1,791,444	1,934,015	1,961,529	27,514	1.4%
Quality of Life	209,362	231,554	192,420	(39,135)	-16.9%
Total Mayor Priorities	**6,357,220**	**7,120,663**	**7,504,874**	**384,210**	**5.4%**



Connecting Budget to Strategy

Mayor's Priority: Public Safety

Mayor Whitmire is committed to ensuring that safety and security of everyone that lives, works, and visits the City of Houston. With the overarching goals of preventing crime and superior response to emergencies, this year's budget will support efforts geared towards 1) improving collaboration with key stakeholders, 2) addressing systemic issues within department operations, and 3) recruiting and retaining talent. The City seeks to employ multifaceted approaches to address concerns around mental health, substance abuse, and rehabilitation, which each have an impact on public safety.

The strategic objectives for the Public Safety priority are to:

1. Increase the number of police offices and firefighters
2. Strengthen Houston's Community Policing Programs
3. Improve police officer and firefighter retention and attrition rates
4. Equip first responders with the skill to better address mental health situations
5. Provide second change programs that integrate former offenders back into the community
6. Increase the use of technology to enhance crime fighting capabilities
7. Collaborate with schools, nonprofits and businesses to increase youth engagement outside of the classroom

Allocation by Department *($ in Thousands)*	**FY2027 Budget**
Administration and Regulatory Affairs	$22,094
Department of Neighborhoods	$842
Fire Department	$644,339
General Services	$14,779
Houston Airport System	$3,490
Houston Emergency Center	$32,898
Houston Health Department	$28,972
Legal	$7,767
Municipal Courts Department	$14,267
Office of Business Opportunity	$522
Parks and Recreation	$3,862
Police Department	$1,187,698
Totals	**$1,961,529**

Connecting Budget to Strategy

Allocation by Fund *($ in Thousands)*	**FY2027 Budget**
Asset Forfeiture Fund - Justice	$3,495
Asset Forfeiture Fund - State	$3,369
Asset Forfeiture Fund - Treasury	$1,836
Auto Dealers Special Revenue Fund	$10,456
BARC Special Revenue Fund	$16,933
Essential Public Health Services Fund	$627
General Fund	$1,858,305
HAS-Revenue Fund	$3,490
Health Special Revenue Fund	$8,048
Houston Emergency Center Fund	$32,898
Human Trafficking Response and Recovery Fund	$196
Laboratory Operations and Maintenance Fund	$1,021
Local Youth Diversion Fund	$851
Maintenance Renewal and Replacement Fund	$2,836
Police Special Services Fund	$9,872
Special Waste Transportation and Inspection Fund	$5,651
Swimming Pool Safety Fund	$1,645
Totals	**$1,961,529**

Mayor's Priority: Infrastructure

As the fourth largest city in our nation and one of the fastest growing cities, it is important that the City of Houston's infrastructure is able to sustain its growing population. To mitigate the impact of natural disasters and chronic stressors such as the City's aging infrastructure, air quality, and flooding, the City plans to enhance existing efforts and seek opportunities for internal and external partnerships to address these efforts. As a city of opportunity, the programming that supports this priority helps the city become more attractive to industries and people looking to call Houston home.

The strategic objectives for Infrastructure are to:

1. Repairing the City's aging water mains
2. Reduce traffic congestion and fix City streets
3. Ensure that City's infrastructure accommodates growth and meets community needs
4. Ensure the City is equitable, resilient, inclusive, and affordable
5. Remains a leader in climate adaption and mitigation
6. Continue to grow our economy

Connecting Budget to Strategy

Allocation by Department *($ in Thousands)*	**FY2027 Budget**
Department of Neighborhoods	$870
Finance Department	$821
General Services	$69,406
Houston Airport System	$347,633
Houston Health Department	$1,554
Houston Public Works	$1,264,798
Mayor's Office	$1,250
Parks and Recreation	$17,372
Planning & Development	$12,407
Totals	**$1,716,111**

Allocation by Fund *($ in Thousands)*	**FY2027 Budget**
Building Inspection Special Fund	$115,026
Combined Utility System Gen Pur Fund	$124,597
DDSRF - Ad Valorem Tax	$18,481
DDSRF - Drainage Charge	$8,580
DDSRF - Metro ET AL	$103,850
Essential Public Health Services Fund	$971
General Fund	$48,917
HAS-Revenue Fund	$347,633
Houston TranStar Center Fund	$3,750
Maintenance Renewal and Replacement Fund	$40,903
Park Special Revenue Fund	$814
Planning and Development Special Revenue Fund	$12,076
Storm Water Fund	$95,607
Water and Sewer Operating Fund	$794,906
Totals	**$1,716,111**

Connecting Budget to Strategy

Mayor's Priority: Government that Works

Mayor Whitmire believes that all Houstonians should receive top-tier services, performed at the highest ethical standards. He considers the best government is to be the one that a taxpayer does not have to think about because it works as it should. This warrants that the operations of the local government be performed with fiscal transparency, accountability, and resiliency. As the City matures in its implementation of OBB, the City will be able to maximize its resources to achieve desired outcomes.

The strategic objectives for the Government that Works are to:

1. Move towards a structurally balanced budget by identifying expenditure reductions and new recurring revenue sources
2. Continue to reduce long-term liabilities
3. Effectively manage and leverage state and federal grant dollars and partnerships
4. Maintain a strong credit rating
5. Promote the growth of minority and women owned businesses
6. Embrace innovation in the delivery of City services

Allocation by Department *($ in Thousands)*	**FY2027 Budget**
Administration and Regulatory Affairs	$45,061
City Controller	$11,587
City Council	$16,966
City Secretary	$822
Convention & Entertainment	$141,085
Department of Neighborhoods	$2,602
Finance Department	$23,081
Fire Department	$74,632
General Debt Service	$537,737
General Government	$288,936
General Services	$3,039
Housing & Community Development	$1,289
Houston Airport System	$427,275
Houston Emergency Center	$8,593
Houston Health Department	$34,451
Houston Public Works	$1,846,659
Human Resources	$1,425
Legal	$8,892
Library	$9,646
Mayor's Office	$31,654
Municipal Courts Department	$14,817
Office of Business Opportunity	$5,708
Parks and Recreation	$37,221
Planning & Development	$1,341
Police Department	$60,297
Totals	**$3,634,815**

Connecting Budget to Strategy

Allocation by Fund *($ in Thousands)*	**FY2027 Budget**
Asset Forfeiture Fund - Justice	$350
Asset Forfeiture Fund - Treasury	$10
Auto Dealers Special Revenue Fund	$2,950
Building Inspection Special Fund	$9,777
C&E - Facility Operating Fund	$141,085
Child Safety Fund	$3,310
Combined Utility System Gen Pur Fund	$565,393
Combined Utility System Operating Fund	$60,000
Contractor Responsibility Fund	$1,127
DDSRF - Ad Valorem Tax	$227,802
DDSRF - Drainage Charge	$150,223
DDSRF - Metro ET AL	$62,532
Essential Public Health Services Fund	$9,770
General Fund	$1,153,041
HAS-Revenue Fund	$427,275
Health Special Revenue Fund	$2,856
Houston Opioid Abatement Fund	$13
Municipal Court Building Security Fund	$528
Municipal Court Technology Fee Fund	$1,377
ParkHouston Special Revenue Fund	$20,535
Parking Benefit District Fund	$52
Parks Golf Special Revenue Fund	$404
Police Special Services Fund	$175
Storm Water Fund	$30,430
Tourism Promotion Special Revenue Fund	$24,501
Water and Sewer Operating Fund	$739,299
Totals	**$3,634,815**

Mayor's Priority: Quality of Life

Throughout Mayor Whitmire's career, he has been a champion for equity. He understands that equity is the glue needed to bring Houston together. It is important to the City to create an environment where: 1) individuals, families, and businesses thrive and 2) visitors feel welcomed. The programming that supports this priority will place emphasis on endeavors that speak to the vibrancy of the City's cultural scenes, promote access to care, and foster strong community relationships.

The strategic objectives for the Quality of Life are to:

1. Protecting the laws and ordinances that encourage diversity and equity
2. Ensure quality affordable housing options

Connecting Budget to Strategy

3. Provide vibrant and enjoyable activity, parks, and recreation centers
4. Promote healthy, safe, livable, and connected neighborhoods

Allocation by Department *($ in Thousands)*	**FY2027 Budget**
Department of Neighborhoods	$3,056
Houston Health Department	$40,913
Houston Public Works	$44,760
Legal	$2,187
Library	$41,199
Mayor's Office	$3,247
Municipal Courts Department	$586
Parks and Recreation	$48,027
Planning & Development	$2,043
Police Department	$6,402
Totals	**$192,420**

Allocation by Fund *($ in Thousands)*	**FY2027 Budget**
Asset Forfeiture Fund - State	$40
Cable Television Special Fund	$17
DDSRF - Metro ET AL	$870
Essential Public Health Services Fund	$26,053
General Fund	$96,930
Health Special Revenue Fund	$6,055
Historic Preservation Fund	$448
Houston Opioid Abatement Fund	$1,293
Maintenance Renewal and Replacement Fund	$447
Park Special Revenue Fund	$3,446
Parks Golf Special Revenue Fund	$8,880
Planning and Development Special Revenue Fund	$817
Police Special Services Fund	$3
State Cable TV Franchise Fee	$3,231
Water and Sewer Operating Fund	$43,890
Totals	**$192,420**

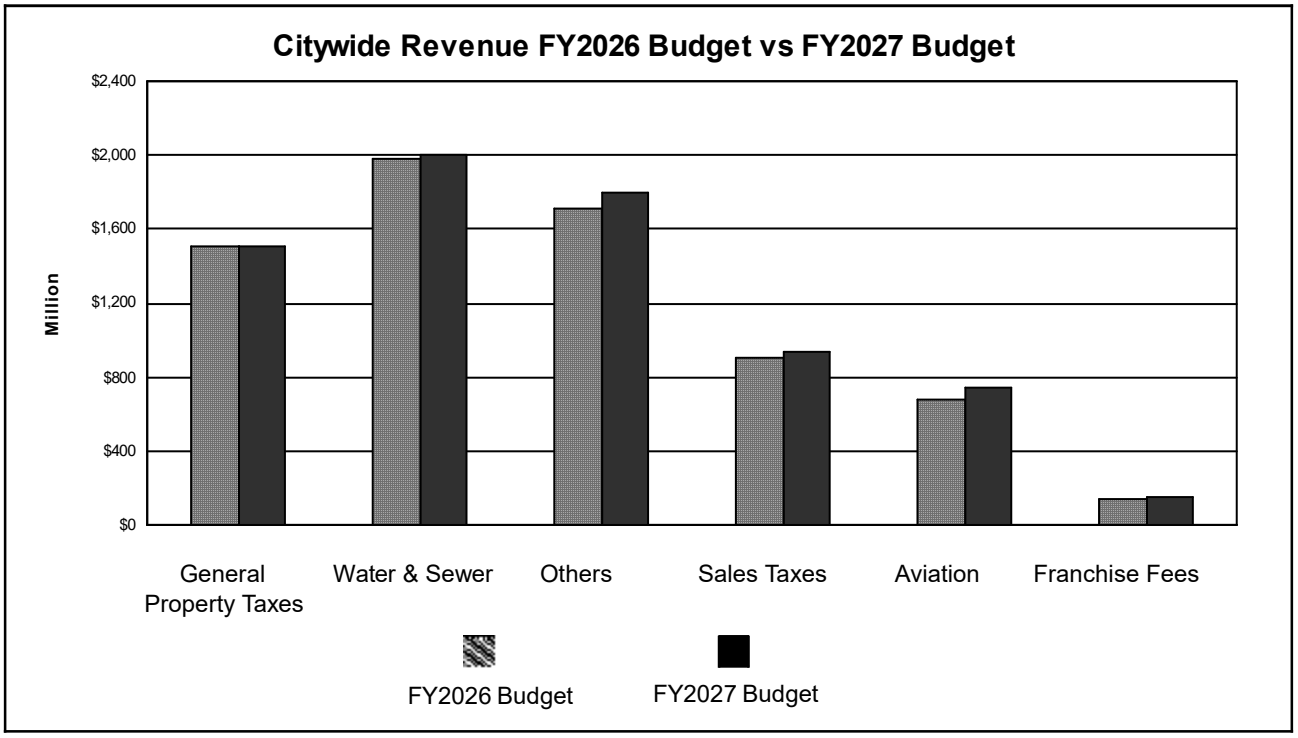
CITYWIDE REVENUE SUMMARY

Listed below are the resources for all City funds by category. All City funds include General, Special, and Enterprise, as well as interfund eliminations. Totals do not include Service Chargeback and Internal Service Funds. The largest revenue source for the City is collection from the City's Combined Utility System for water and sewer charges, which are projected to increase by approximately 0.86%. The second largest source of revenues is general property taxes, which are projected to decrease by approximately 0.07%. Together these two sources account for approximately 49.07% of all City revenues.

CITYWIDE REVENUE BY SUMMARY
($ in Millions)

Revenue Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget	FY2027 vs FY2026 Budget	% of Total
Water & Sewer	1,670	1,984	1,915	2,001	0.86%	28.02%
General Property Taxes	1,421	1,504	1,452	1,503	-0.07%	21.05%
Sales Taxes	919	902	921	942	4.43%	13.19%
Aviation	634	685	685	746	8.91%	10.44%
Other	517	612	595	582	-4.90%	8.15%
Intergovernmental	193	198	215	327	65.15%	4.58%
Charges for Services	301	318	312	313	-1.57%	4.38%
Franchise Fees	152	147	149	149	1.36%	2.09%
Other Tax	135	146	130	137	-6.16%	1.92%
Interfund Services	117	126	125	132	4.76%	1.85%
Licenses and Permits	134	133	130	132	-0.75%	1.85%
Interest Income	135	120	128	114	-5.00%	1.60%
Fines and Forfeits	33	34	36	35	2.94%	0.49%
Industrial Assessment	30	28	28	28	0.00%	0.39%
Total Revenue	**6,391**	**6,937**	**6,821**	**7,141**	**2.94%**	**100.00%**

Total may reflect slight variances due to rounding.



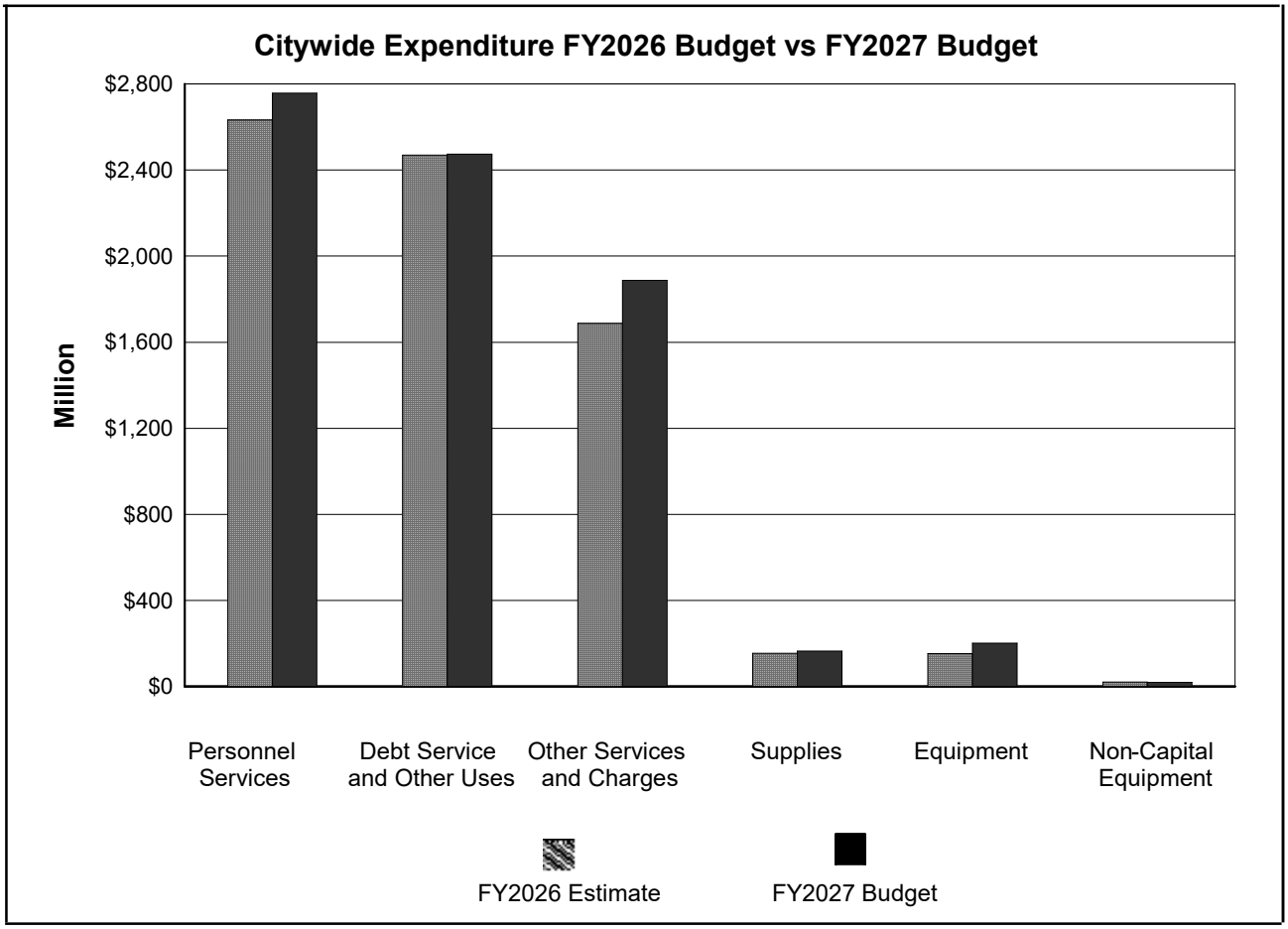
CITYWIDE EXPENDITURE SUMMARY

Listed below are the expenditures for all City funds by category. All City funds include General, Special, and Enterprise, as well as interfund eliminations. Totals do not include Service Chargeback and Internal Service Funds. Personnel services, accounting for less than 50%, is the largest expenditure category projected at 36.73%. The second largest City expenditure is payment of principal and interest on long-term debt, which is 32.97% of total expenditures. Together these two categories account for approximately 69.70% of all City expenditures.

CITYWIDE EXPENDITURE BY CATEGORY
($ in Millions)

Expenditure Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget	FY2027 vs FY2026 Budget	% of Total
Personnel Services	2,530	2,633	2,588	2,757	4.75%	36.73%
Debt Service and Other Uses	2,261	2,470	2,407	2,474	0.16%	32.97%
Other Services and Charges	1,269	1,687	1,649	1,887	11.86%	25.14%
Equipment	150	153	115	202	32.03%	2.69%
Supplies	134	155	157	165	6.45%	2.20%
Non-Capital Equipment	13	22	16	20	-9.09%	0.27%
Total Expenditure	**6,357**	**7,120**	**6,932**	**7,505**	**5.41%**	**100.00%**

Total may reflect slight variances due to rounding.



CITYWIDE PERSONNEL SUMMARY

Fund / Business Area	Full-Time Equivalents (FTEs)				Overtime FTEs		
	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget	FY2025 Actual	FY2026 Current Budget	FY2027 Budget
GENERAL FUND							
Public Safety							
Fire/Cadets	151.1	95.5	95.5	156.1	0.0	0.0	0.0
Fire/Civilian	95.0	91.3	89.6	95.2	1.6	0.8	1.5
Fire/Classified	3,602.9	3,993.0	3,993.0	3,895.9	651.1	693.5	421.8
Municipal Courts Department	219.2	190.0	186.5	191.4	0.0	0.0	0.0
Police/Cadets	145.1	157.3	190.3	158.1	0.0	0.0	0.0
Police/Civilian	820.7	746.3	636.0	709.8	36.3	8.5	7.3
Police/Classified	5,109.6	5,203.7	5,223.8	5,424.6	301.6	202.8	136.8
Total Public Safety	**10,143.6**	**10,477.1**	**10,414.7**	**10,631.1**	**990.6**	**905.6**	**567.4**
Development & Maintenance Services							
General Services	135.0	116.5	112.4	115.0	3.7	0.8	1.0
Houston Public Works	9.0	8.0	8.0	7.9	0.0	0.0	0.0
Planning & Development	17.1	16.7	10.8	14.4	0.0	0.0	0.0
Solid Waste Management	401.0	432.4	374.7	0.0	90.1	55.2	0.0
Total Development & Maintenance Services	**562.1**	**573.6**	**505.9**	**137.3**	**93.8**	**56.0**	**1.0**
Human & Cultural Services							
Housing & Community Development	0.1	0.2	0.2	0.2	0.0	0.0	0.0
Houston Health Department	330.1	303.4	293.1	214.6	4.1	2.7	0.5
Library	457.9	439.9	435.7	443.0	0.2	0.0	0.0
Neighborhoods	73.8	39.7	36.8	41.6	0.2	0.0	0.0
Parks & Recreation	593.0	604.9	594.5	573.2	23.7	4.3	6.0
Total Human & Cultural Services	**1,454.9**	**1,388.1**	**1,360.3**	**1,272.6**	**28.2**	**7.0**	**6.5**
Administrative Services							
Administration and Regulatory Affairs	156.0	93.0	81.8	84.4	3.3	0.4	0.4
City Secretary	7.4	6.3	5.6	6.4	0.0	0.0	0.0
Finance Department	118.9	113.5	110.9	113.7	0.0	0.0	0.0
Human Resources	36.8	36.2	36.2	36.2	0.0	0.0	0.0
Legal	94.7	89.8	82.6	86.0	0.0	0.0	0.0
Office of Business Opportunity	31.1	36.9	33.0	37.1	0.0	0.0	0.0
Total Administrative Services	**444.9**	**375.7**	**350.1**	**363.8**	**3.3**	**0.4**	**0.4**
Elected Officials							
City Controller	54.6	59.7	59.0	60.0	0.0	0.0	0.0
City Council	75.5	88.8	84.6	91.6	0.0	0.0	0.0
Mayor's Office	30.9	29.2	28.1	29.3	0.0	0.0	0.0
Total Elected Officials	**161.0**	**177.7**	**171.7**	**180.9**	**0.0**	**0.0**	**0.0**
Total GENERAL FUND	**12,766.5**	**12,992.2**	**12,802.7**	**12,585.7**	**1,115.9**	**969.0**	**575.3**

CITYWIDE PERSONNEL SUMMARY

Fund / Business Area	Full-Time Equivalents (FTEs)				Overtime FTEs		
	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget	FY2025 Actual	FY2026 Current Budget	FY2027 Budget
ENTERPRISE FUNDS							
Aviation	1,319.2	1,369.4	1,371.7	1,383.2	68.6	38.1	43.2
HPW - Combined Utility System	2,113.3	2,109.9	1,828.7	2,530.1	208.3	213.8	292.4
Total Enterprise Funds	**3,432.5**	**3,479.3**	**3,200.4**	**3,913.3**	**276.9**	**251.9**	**335.6**
SPECIAL REVENUE FUNDS							
ARA - BARC Special Revenue Fund	109.2	110.8	116.0	117.3	0.9	0.3	0.3
ARA - ParkHouston Special Revenue Fund	74.7	85.1	85.1	87.0	2.3	3.0	2.0
GSD - Maintenance Renewal & Replacement	66.8	74.0	67.8	74.0	3.4	2.8	3.0
HEC - Houston Emergency Center Fund	189.1	230.0	199.4	239.3	32.5	18.8	16.3
HHD - Essential Public Health Services Fund	101.8	139.1	115.4	237.1	0.2	0.0	0.0
HHD - Health Special Revenue Fund	67.4	41.2	41.2	104.2	3.3	14.6	2.1
HHD - Houston Opioid Abatement Fund	1.0	4.7	0.8	5.0	0.0	0.0	0.0
HHD - Special Waste Transportation & Inspection	45.0	57.1	42.1	41.0	2.7	2.0	1.4
HHD - Swimming Pool Safety Fund	17.6	11.3	12.2	10.8	0.0	0.7	0.3
HPD - Asset Forfeiture Fund/Civilians	0.0	0.0	0.0	0.0	0.2	0.0	0.0
HPD - Asset Forfeiture Fund/Classified	0.0	0.0	0.0	0.0	19.7	24.2	37.0
HPD - Auto Dealers Special Revenue/Civilians	8.5	10.0	8.4	10.0	1.2	1.0	1.0
HPD - Auto Dealers Special Revenue/Classified	19.9	22.0	22.3	22.0	11.7	5.2	4.7
HPD - Forensic Transition Special Fund/Civilians	2.7	2.0	0.2	0.0	0.0	0.0	0.0
HPD - Police Special Services Fund/Civilians	1.7	2.0	1.3	2.0	0.4	2.9	1.3
HPD - Police Special Services Fund/Classified	0.0	0.0	0.0	0.0	41.9	106.2	43.0
HPL - Historic Preservation Fund	0.0	0.0	1.5	1.5	0.0	0.0	0.0
HPW - Building Inspection Special Fund	618.7	677.0	612.4	656.1	33.6	34.0	37.1
HPW - DDSRF-Drainage Charge	21.4	21.0	18.3	20.0	2.1	3.7	3.8
HPW - DDSRF-Metro ET AL	391.0	428.6	407.5	453.9	39.6	28.7	27.9
HPW - Houston TranStar Center Fund	7.3	10.0	7.5	9.0	0.0	0.0	0.0
HPW - Storm Water Fund	324.9	355.2	346.4	408.7	21.8	18.7	16.8
MCD - Local Youth Diversion Fund	4.1	8.0	5.3	8.0	0.0	0.0	0.0
MYR - Cable Television Special Fund	12.2	14.7	14.5	13.0	0.0	0.0	0.0
MYR - Tourism Promotion Special Revenue Fund	20.1	22.0	20.3	25.0	0.4	0.4	0.3
OBO - Contractor Responsibility Fund	1.5	2.0	2.0	4.0	0.0	0.0	0.0
PD - Planning & Development Special Revenue	52.8	62.5	47.4	60.5	0.0	1.0	0.2
PRD - Bayou Greenway 2020 Fund	13.8	16.8	9.3	0.0	0.3	0.0	0.0
PRD - Maintenance Renewal & Replacement	13.0	14.0	13.2	13.0	0.7	0.1	0.1
PRD - Park Special Revenue Fund	14.0	18.0	13.3	15.5	0.1	0.0	0.0
PRD - Parks Golf Special Revenue Fund	46.8	59.4	43.4	50.5	6.8	2.7	2.5
SWD - Container Lease Fund	6.6	8.0	6.8	0.0	1.5	2.6	0.0
SWD - Recycling Revenue Fund	3.9	3.0	2.6	0.0	0.2	0.3	0.0
Total Special Revenue Funds	**2,257.5**	**2,509.5**	**2,283.9**	**2,688.4**	**227.5**	**273.9**	**201.1**
Total General, Enterprise and Special Funds	**18,456.5**	**18,981.0**	**18,287.0**	**19,187.4**	**1,620.3**	**1,494.8**	**1,112.0**

CITYWIDE PERSONNEL SUMMARY

Fund / Business Area	Full-Time Equivalents (FTEs)				Overtime FTEs		
	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget	FY2025 Actual	FY2026 Current Budget	FY2027 Budget
INTERNAL SVC./SERVICE CHARGEBACK							
ARA - Central Svc Revolving	0.0	175.9	148.0	183.5	0.0	5.7	5.5
ARA - Property and Casualty	4.9	4.0	5.0	5.0	0.0	0.0	0.0
FIN - Central Svc Revolving	55.1	168.6	156.4	182.0	0.0	0.0	0.0
FMD - Fleet Management	346.5	336.9	308.3	318.8	41.2	24.8	24.2
GSD - Project Cost Recovery	41.2	50.0	49.0	48.4	0.0	0.0	0.0
HITS - Central Svc Revolving	193.4	270.3	270.3	318.9	2.7	2.2	2.7
HPW - Project Cost Recovery	321.9	449.1	344.8	406.0	2.7	5.5	5.4
HR - Central Svc Revolving	185.7	218.0	203.0	223.0	0.0	0.0	0.0
HR - Health Benefits	41.8	45.0	42.0	45.0	0.0	0.0	0.0
HR - Workers' Compensation	59.5	62.0	54.0	61.0	0.1	0.0	0.0
LGL - Property and Casualty	59.5	62.7	62.7	61.8	0.0	0.0	0.0
LGL - Workers' Compensation	2.0	2.0	2.0	2.0	0.0	0.0	0.0
PD - Central Svc Revolving	8.7	8.5	7.2	7.5	0.0	0.0	0.0
Total Internal Svc./Service Chargeback	**1,320.2**	**1,853.0**	**1,652.7**	**1,862.9**	**46.7**	**38.2**	**37.8**
Total FTEs	**19,776.7**	**20,834.0**	**19,939.7**	**21,050.3**	**1,667.0**	**1,533.0**	**1,149.8**


CITY OF HOUSTON
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SUPPLEMENTARY INFORMATION

Guide to Read the Operating Budget..... I - 2
Authority..... I - 6
Brief Description of the Funds Used in Budget Process..... I - 7
Significant Budgetary Policies..... I - 14
Operating Budget Process..... I - 16
Houston At A Glance..... I - 20
Houston Interactive..... I - 25
Financial Policies..... I - 34

GUIDE TO READ THE OPERATING BUDGET

This section explains the format and contents of the FY2027 Budget document. The major sections of the budget are described below.

THE MAYOR'S BUDGET MESSAGE

The Mayor's budget message to the City Council outlines the priorities upon which the FY2027 Budget was prepared. Service highlights and significant changes are discussed.

CONNECTING BUDGET TO STRATEGY

This section outlines the connection between strategy and budget by focusing on budget allocation by priority, key initiatives, and key performance indicators.

SUPPLEMENTARY INFORMATION

This section provides a City of Houston fact sheet with leading economic indicators, the authorization for the budget, and a detailed discussion of the budget methodology. An economic forecast, overview of the budget, overview of funds, and financial and budgetary policies are also presented. Summary information for all funds is presented by department.

GENERAL FUND

This section includes a fund summary, a General Fund resources summary, and a General Fund expenditure summary.

BUDGET BY DEPARTMENT

This section includes the department's budget grouped by function. Note that beginning in FY2027 the functions of Solid Waste Management now fall within the Houston Public Works Department. The functions and their component departments are as follows:

PUBLIC SAFETY AND JUSTICE

- Fire
- Houston Emergency Center
- Municipal Courts
- Police

DEVELOPMENT AND MAINTENANCE SERVICES

- Fleet Management
- General Services
- Planning and Development
- Houston Public Works
  - Solid Waste Management

HUMAN AND CULTURAL SERVICES

- Convention and Entertainment
- Department of Neighborhoods
- Houston Airport System
- Housing and Community Development
- Houston Health Department
- Library
- Parks and Recreation

ADMINISTRATIVE SERVICES

- Administration and Regulatory Affairs
- City Secretary
- Finance
- Houston Information Technology Services
- Human Resources
- Legal
- Office of Business Opportunity

ELECTED OFFICIALS

- City Controller
- City Council
- Mayor's Office

OTHER

- General Fund Debt Service
- General Government

- Department Description and Mission

  This form includes a brief narrative outlining the department's responsibilities, short- and long-term goals.

- Summary of All Programs by Department

  This form summarizes all programs of the department by revenues, expenditures, and staffing levels for the FY2025 Actual, FY2026 Estimate, and FY2027 Budget.

- Detail of Programs by Department and Funds

  This form provides the details of the department's program listed by funds. The form includes a description of the programs, goals, Mayor's Priority, performance measures, revenues, expenditures, and staffing levels; listed by funds, for the FY2025 Actual, FY2026 Estimate, and FY2027 Budget. The FY2026 Estimate (FY2026 Projected) is based on the March 2026 Monthly Financial Report (MoFR) for General, Enterprise, Special Revenue, and Internal Service Funds.

- Department/Budget Summary by Funds

  This form includes summaries of expenditures, revenues, and staffing levels for the FY2025 Actual, FY2026 Budget, FY2026 Estimate, FY2027 Budget and FY2027 highlights of services or new programs. Also included is a graph that presents the historical year over year expenditure change from FY2023 through FY2027.

- Department Revenue Summary

  This form provides departmental revenue information by revenue source for the FY2025 Actual, FY2026 Budget, FY2026 Estimate and FY2027 Budget.

Related totals in the above section may vary slightly due to rounding.

CAPITAL AND EQUIPMENT

The Capital and Equipment Program has its own budget cycle which is included in the Capital Improvement Plan (CIP). A 5-year plan is adopted by City Council annually detailing planned appropriations. After adoption of the plan the outlined programs are presented to City Council for appropriation separately.

DEBT SERVICE FUNDS

This section consists of a narrative explaining the purpose of these funds, highlights of the FY2027 Budget, the reserve policy, and Fund Summary tables. In addition, this section includes the Annual Financing Plan (AFP), which outlines the proposed schedule for various debt issuances in the upcoming fiscal year.

FUNDS SUMMARY

The funds summary is grouped by Enterprise Funds, Special Revenue Fund, Internal Service Funds, and Service Chargeback Funds. In general, the Fund Summary includes the following items for the FY2026 Budget, the FY2026 Estimate, and the FY2027 Budget:

- Beginning fund balance/equity
- Current and projected revenues
- Current and projected expenditures
- Planned ending fund balance
- Fund balance distribution, where appropriate

Enterprise Funds

The City of Houston has three Enterprise Fund operations: Aviation, Convention and Entertainment Facilities and the Combined Utility System. Aviation's Airport Capital Outlay Fund and Combined Utility System's Water and Sewer System Operating Fund are separate funds for the purchase of capital outlay items. The Combined Utility System Water and Sewer Operating Fund pay the debt service, in addition to making operating transfers to the Combined Utility System General Purpose Fund. The fund is used for capital outlays, discretionary payments, transfers to Storm Water, and other permissible activities.

Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources, which are restricted to expenditures for specified purposes. In FY2027, the Special Revenue Funds include the following:

- Asset Forfeiture Fund
- Auto Dealers Special Revenue Fund
- BARC Special Revenue Fund
- Bayou Greenway 2020 Fund
- Building Inspection Special Fund
- Cable Television Special Fund
- Child Safety Fund
- Container Lease Fund
- Contractor Responsibility Fund
- Dedicated Drainage and Street Renewal Fund- Ad Valorem Tax
- Dedicated Drainage and Street Renewal Fund- Drainage Charge
- Dedicated Drainage and Street Renewal Fund- METRO ET AL
- Essential Public Health Services Fund
- Forensic Transition Special Fund
- Health Special Revenue Fund
- Historic Preservation Fund
- Houston Emergency Center Fund
- Houston Opioid Abatement Fund
- Houston TranStar Center Fund
- Human Trafficking Response and Recovery Fund
- Laboratory Operations and Maintenance Fund
- Local Youth Diversion Fund
- Maintenance Renewal and Replacement Fund
- Municipal Court Building Security Fund
- Municipal Court Technology Fee Fund
- Municipal Jury Fund
- ParkHouston Special Revenue Fund
- Parks Golf Special Revenue Fund
- Park Special Revenue Fund
- Planning and Development Special Revenue Fund
- Police Special Services Fund
- Recycling Revenue Fund
- Special Waste Transportation and Inspection Fund
- Storm Water Fund
- Swimming Pool Safety Fund
- Tourism Promotion Special Revenue Fund

Internal Service Funds

Internal Service Funds are established for the purpose of providing services to City departments on a cost-reimbursement basis. Services provided by personnel in this fund type are charged to the department receiving the services. The Internal Service Funds section includes the following operations in FY2027:

- Health Benefits Fund
- Long-Term Disability Fund

The presentation format for the Internal Service Funds is identical to the Enterprise Funds.

Service Chargeback Funds

Service Chargeback Funds, previously known as Revolving Funds, are also established to provide services on a cost-reimbursement basis and as an administrative convenience. In these funds, supplies and services are delivered or acquired on behalf of a department, which is charged back for its portion of the expense. Unlike Internal Service Funds, Service Chargeback Funds have a zero balance at year end – the revenues received by these funds from the departments they provide services to are equal to the amount of these funds' expenditures. For example, the Central Services Revolving Fund pays the electrical bills for departments and is then reimbursed. This procedure also allows for the accurate allocation of costs by departments and funds that use the modified accrual basis of accounting. These funds are sub-funds of the General Fund.

The Service Chargeback Funds section includes the following operations in FY2027:

- Fleet Management Fund
- Property and Casualty Fund
- Workers' Compensation Fund
- Central Services Revolving Fund
- Project Cost Recovery Fund

APPENDICES

This section includes the glossary, which defines key budget terms as well as revenue and expenditure line-item details for the General Fund. These include line-item details for the FY2025 Actual, FY2026 Budget, FY2026 Estimate and FY2027 Budget.

Also included are schedules for Revenue Supported Debt Service, Non-Major Special Revenue Funds, Budget Summary by Fund, as well as a Summary of the FY2027 City Council actions and FY2027 Budget Ordinance. A Departmental Cross Reference is included in the appendices. This is an alphabetical listing by department, of all funds and where they are in the FY2027 Operating Budget, by section, and page number.

AUTHORITY

The City of Houston's Operating Budget is proposed and approved in accordance with state law, the City Charter, and the City Code of Ordinances.

- The Mayor submits the Operating Budget and the Capital Improvement Plan (CIP) to the City Council for approval. The Operating Budget and Capital Improvement Plan include the following features:
  - Revenues, expenditures, and fund balances for FY2025 Actual, FY2026 Estimate, and the proposed budget for FY2027,
  - All City funds over which the City Council has discretionary approval authority,
  - All projects for which appropriations will be made in the subsequent fiscal year, and
  - All outstanding obligations and indebtedness of the City.
- The City Council then reviews the Operating Budget and Capital Improvement Plan under the following actions:
  - Calls, publicizes, and conducts public hearings on the Operating Budget and CIP,
  - Proposes and approves recommended changes to the Operating Budget and CIP, and
  - Considers a separate ordinance, which approves the Operating Budget, a motion which adopts the Capital Improvement Plan, and ordinances which appropriate funds for approved budgetary purposes and projects.
- After the City Controller certifies that funds are available for all appropriations; the Council is presented with an appropriation ordinance.

Prior to the first day of the fiscal year, the City Council is authorized by the City Charter to adopt an ordinance appropriating funds to support the operations of City government. The ordinance usually appropriates most of the proposed budget. The level of appropriation will vary by fund, given the fiscal condition of the fund. This appropriation serves as an interim spending plan authorization until the General Appropriation Ordinance is considered by the City Council. At the time of General Appropriation, most of the property tax revenue has been received and the City Controller is able to certify that funds are available for the entire budget.

BRIEF DESCRIPTION OF THE FUNDS USED IN BUDGET PROCESS

The City of Houston's financial management and accounting structure encompasses the ongoing operations and capital programs of twenty-one General Fund departments plus General Government and General Fund Debt Service, approximately fifty-five separate funds, and numerous independent entities or operations for which the City acts as trustee.

Governmental Funds

General revenues (i.e., property taxes, sales tax, franchise fees, municipal court fines, etc.) are budgeted and received in the General Fund for the support of most basic City services. Operations and services for public safety, financial services, libraries, health, most parks and recreation services, street traffic control, esplanade mowing, and citywide administration are included in the General Fund.

Enterprise Funds

Three of the City's operating departments operate similar to private enterprises. Their operations and long-term debt are covered entirely by user fees or dedicated revenue sources.

The Combined Utility System is managed by the Houston Public Works Department (HPW) and comprised of three separate funds: The Water and Sewer System Operating Fund 8300, the Combined Utility System Operating Fund 8301, and the Combined Utility System General Purpose Fund 8305. The three funds function as Enterprise Funds and account for all maintenance, operation, reserve, and debt service requirements for the Combined Utility System. Beginning in FY2027, the combined utility system will also include solid waste in alignment with Chapter 1502 of the Texas Government Code. All capital outlay expenses for the Houston Airport System are budgeted in the Houston Airport System Capital Outlay Fund in full compliance with bond ordinances. Convention and Entertainment Facilities is managed by Houston First Corporation (HFC) who leases, manages, operates, maintains, develops, and redevelops existing department facilities. HFC also collects, administers, and audits Hotel Occupancy Tax (HOT) receipts, concession revenues and license fees. Budgets covering maintenance and operations, reserves, and debt service for each of these funds are presented in the budget.

- Houston Airport System Revenue Fund
- Houston Airport System Capital Outlay Fund
- Combined Utility System
- Convention and Entertainment Facilities

Special Revenue Funds

The proceeds of dedicated revenue sources are budgeted and received in several Special Revenue Funds. The following describes the City’s Special Revenue Funds:

- Asset Forfeiture Fund. The City receives forfeited funds resulting from Houston Police Department's (HPD) role in multi-faceted criminal investigations. This fund provides resources beyond HPD's General Fund budget and are restricted to law enforcement purposes. Specifically, this fund must be managed in accordance with state and federal mandates. This fund is administered by the Houston Police Department.

- Auto Dealers Special Revenue Fund. This fund is budgeted to collect the license and contract fees paid by vehicle storage lots, towing industry and various automotive sales, repair and salvage dealers. In addition, the Auto Dealers Special Revenue Fund is tasked with the disposal of abandoned vehicles, which includes collection of notification fees, city release fees, auction fees, and overages collection. These fees are used to finance a portion of the Auto Dealers regulatory and inspection efforts regarding these businesses. This fund is administered by the Houston Police Department.

- BARC Special Revenue Fund. This fund exists to fund the operation and maintenance of the City of Houston's Bureau of Animal Regulation and Care (BARC) animal shelter facilities and animal enforcement. The fund is authorized to receive funds from any source for the purpose of supporting the maintenance and operation of the City's animal shelter facilities and programs. The fund is administered by the Administration & Regulatory Affairs Department

- Bayou Greenway 2020 Fund. The fund was created to manage the Houston Parks and Recreation Department's maintenance of the White Oak Bayou Trail based upon the Bayou Greenways 2020 initiative agreement entered between the City of Houston and the Houston Parks Board, Inc. in December 2013. The fund will be discontinued and end in FY2026. No remaining personnel or operational cost will be budgeted beyond FY2026. This fund is administered by the Houston Parks and Recreation Department.

- Building Inspection Special Fund. This fund captures revenues and expenses solely for Building Code Enforcement and City Engineering services related to private and public permitting, inspection, and plan review, and supports enforcement of neighborhood abatements and associated lien recovery. The fund is administered by the Houston Public Works Department.

- Cable Television Special Fund. This fund, under certain cable television franchise agreements with the City, receives contributions on a subscriber basis. This fund is used for public access cable television programming and related costs. This fund is administered by the Mayor's Office.

- Child Safety Fund. This fund accounts for monies received to fund public, parochial, and private school crossing guard programs operating within the City of Houston. Revenues to the fund are from the assessment of Municipal Court fees on non-criminal municipal violations and a portion of each vehicle registration authorized by Harris County. The fund is administered by the Houston Police Department.

- Container Lease Fund. The fund was created in FY2023 and is administered by the Solid Waste Department. This fund was created to receive the revenues from container lease fees which are to be used exclusively for both black and green containers purchase and maintenance, parts, and tools replacement, rolling stock, and personnel to support deliveries. Effective FY2027, this fund will be closed with the expenditures and revenues moving to the Water and Sewer System Operating Fund as part of the consolidation effort. The Solid Waste Department will be restructured as a division within Houston Public Works.

- Contractor Responsibility Fund. Funds are collected through the implementation of the Pay or Play Program. The revenue collected in the Contractor Responsibility Fund is used to provide services to and offset the cost of uninsured citizens in the Houston and Harris County area. Both the Pay or Play Program and this fund are administered by the Office of Business Opportunity and governed by Executive Order 1-7.

- Dedicated Drainage and Street Renewal Fund – Ad Valorem Tax (DDSRF-Ad Valorem Tax). Prior to FY2021, this fund was a part of DDSRF-Fund 2310. The DDSRF funds group provides a dedicated, pay-as-you-go fund for enhancement, improvement and ongoing renewal of Houston's drainage and streets, as well as traffic control operations. This fund is funded by Ad Valorem Tax and is administered by the Houston Public Works Department.

- Dedicated Drainage and Street Renewal Fund – Drainage Charge (DDSRF-Drainage). The DDSRF funds group provides a dedicated, pay-as-you-go fund for enhancement, improvement and ongoing renewal of Houston's drainage and streets, as well as traffic control operations. This fund is funded by the Drainage Fee and is administered by the Houston Public Works Department.

- Dedicated Drainage and Street Renewal Fund – METRO Et Al (DDSRF-Metro Et Al). Prior to FY2021, this fund was a part of DDSRF-Fund 2310. The DDSRF funds group provides a dedicated, pay-as-you-go fund for enhancement, improvement and ongoing renewal of Houston's drainage and streets, as well as traffic control operations. This fund is primarily funded by reimbursements under the Metro General Mobility Program and is administered by the Houston Public Works Department.

- Essential Public Health Services Fund. This fund was created for the purpose of offsetting costs

associated with the administration of Medicaid Transformation Waiver projects and to perform other essential public health services as defined by Chapter 121 of the Texas Health and Safety Code. This fund is administered by the Houston Health Department.

- Forensic Transition Special Fund. This fund provides a funding structure that segregates, manages, and accounts for all costs related to HPD personnel assigned to the Houston Forensic Science Center (HFSC), and supports the migration of HPD staff and positions back to HPD on a timetable suitable for the HFSC. Costs incurred by the fund will be reimbursed by the HFSC. The fund has no personnel or associated expenditures remaining, and the FY2027 budget has been reduced to zero. The fund may be used in the future only if additional filled full-time positions are transitioned to the Houston Forensic Science Center. The fund is administered by the Houston Police Department.

- Health Special Revenue Fund. This fund includes several programs that are supported by ordinances including ambulance permits, food and drug, vital statistics, Veteran Affairs, Medicaid Administration Claims, Congregate Meals, and specific public health purposes. This fund is administered by the Houston Health Department.

- Historic Preservation Fund. The fund was originally established in FY2010 utilizing funds set aside from the sale of historic fire stations by the City in FY2009. In 2011, Houston Public Library (HPL) was added to the fund to increase the promotion of historic preservation library buildings and programs. The use of the historic buildings and programs, administered by Houston Public Library (HPL), provides funding for the future maintenance, and needs of the historic Julia Ideson Building. This fund is administered by the Planning and Development Department and the Houston Public Library.

- Houston Emergency Center Fund. This fund consolidates the City's four separate emergency services (Police, Fire/EMS Computer Aided Dispatch System, Radio System and Records Management Systems) into one state of the art facility. This fund is administered by the Houston Emergency Center Department.

- Houston Opioid Abatement Fund. This fund was established in FY2024 for the receipt of monies obtained under a statewide opioid settlement agreement and distributed by Texas Opioid Abatement Trust Company to the city of Houston for the purpose of addressing the public health emergency pertaining to the opioid crisis. This fund is administered by the Houston Health Department.

- Houston TranStar Center Fund. This fund was established for the planning, design, operation and maintenance of transportation and emergency management operations within the greater Houston area. Funding is derived from revenue received from member agencies and is prorated based on occupancy and use of center facilities. This fund is administered by the Houston Public Works Department.

- Human Trafficking Response and Recovery Fund. The City receives forfeited funds from offenses involving prostitution and human trafficking (HT). Funds must be used solely to provide services to victims of those offenses. This fund is administered by Houston Police Department.

- Laboratory Operations and Maintenance Fund. This fund is solely designated for laboratory operations and maintenance for the retention of all revenue from laboratory fees. It pertains to Ordinance Amending Chapter 21 of the Code of Ordinance relating to laboratory fees. This fund is administered by the Houston Health Department.

- Local Youth Diversion Fund. Previously known as Juvenile Case Manager Fee Fund, this fund includes expenditures for the salary, benefits, and operational costs related to the staff. Revenue is generated from the funds portion of the local consolidated fee dictated by section 134.103 of the Texas Local Government Code. The mission of the fund is to partner with school districts within the City of Houston in an effort to increase school attendance and reduce truancy through early identification, assessment and prevention services, to enhance the accountability of students and families, and to limit a juvenile's exposure to the criminal justice system. This fund was established in FY2009 and is administered by the Municipal Courts Department.

- Maintenance Renewal and Replacement Fund (MRR). This fund was created for maintenance and replacement of building systems and operational components as well as protecting the City of Houston's investments. This fund recognizes the shared responsibility of the City and its departments to maintain or replace existing building systems and operational components including security systems as they approach the end of their life cycle. This fund also addresses development and maintenance of the physical infrastructure of these facilities. This fund is administered, in partnership, by the General Services Department and Houston Parks and Recreation Department.

- Municipal Court Building Security Fund. This fund was established in FY1997, and it includes security related contractual expenditures and additional security enhancements for the courts. Revenue is generated from the fund's allocation of the Local Consolidated Fee as specified in Section 134.103 of the Texas Local Government Code. The mission of the Municipal Court Building Security Fund is to protect the health and welfare of civilians and employees by ensuring that adequate equipment, procedure, and personnel are present at all court facilities. This fund is administered by the Municipal Courts Department.

- Municipal Court Technology Fee Fund. This fund was established in FY2001, and the revenue is generated from the fund's allocation of the Local Consolidated Fee as specified in Section 134.103 of the Texas Local Government Code. The purpose of the fund is to finance technological enhancements, and maintain current technological systems to ensure court efficiencies. This fund is administered by the Municipal Courts Department.

- Municipal Jury Fund. This fund was established in January of 2020, and the revenue is generated from the fund's allocation of the Local Consolidated Fee as specified in Section 134.103 of the Texas Local Government Code. The purpose of the fund is to finance jury related costs. This fund is administered by the Municipal Courts Department.

- ParkHouston Special Revenue Fund. Previously known as Parking Management Fund, this fund supports the activities of the ParkHouston Division of the Administration & Regulatory Affairs Department. The division is responsible for the application of ordinances that govern vehicles parked in the public right-of-way, the issuance, management, and enforcement of a variety of permits related to parking in the public right-of-way, and the management and revenue collection of parking meters. The division is responsible for managing and providing on-street parking alternatives for the citizens in the Greater Houston area. This fund is administered by the Administration and Regulatory Affairs Department.

- Parks Golf Special Revenue Fund. This fund was created in June of 2011, to receive the revenues derived from all golf facilities, whether operated by the City or private entities, including all related concession fee revenues which are to be used exclusively for the maintenance, operation, and improvement to any or all such golf courses. This fund is administered by the Houston Parks and Recreation Department.

- Parks Special Revenue Fund. This fund accounts for revenue from revenue-generating activities and certain expenditures related to the operations of Parks facilities; as well as supplementing programs, services, and activities offered within the department. This fund is administered by the Houston Parks and Recreation Department.

- Planning and Development Special Revenue Fund. This fund was established in FY2016 to support development-related services such as: subdivision plat review, permit review, and one half of the lot size/minimum building line program. This fund is administered by the Planning and Development Department.

- Police Special Services Fund. This fund is a collection of monies for restricted use. The activities include joint police operations and undercover support services with outside law enforcement agencies, combatting Human Trafficking, and traffic control. The fund is administered by the Houston Police Department

- Recycling Revenue Fund. This fund was created to allocate dedicated funds to be used for the expansion and implementation of the City's Recycling Programs. Efforts include citywide tree waste recycling, additional neighborhood depository sites, curbside recycling, and increased education and outreach. These efforts allow the City to improve its current landfill diversion rate. Effective FY2027, this fund will be closed with the expenditures of the fund and revenues from sale of

recyclable materials moving to the Water and Sewer System Operating Fund as part of the consolidation effort. The Solid Waste Department will be restructured as a division within Houston Public Works.

- Special Waste Transportation and Inspection Fund. The purpose of this fund is to prevent the infiltration of fats, oils, and grease into the sanitary sewer system, and to assure that the City's infrastructure and the health of the citizens are protected. All fees collected are expended only for the costs of permitting, inspecting, monitoring, controlling, educating and enforcing any violation pertaining to the management and disposal of the city-regulated waste. This fund is administered by the Houston Health Department.

- Storm Water Fund. This fund receives revenues from the Combined Utility System Fund. Funds are transferred to this fund to support storm water drainage operation and maintenance activities. The core purpose is to provide the best level of maintenance to the storm water infrastructure with the resources provided and to maintain flow of storm water free of debris and foreign objects that cause flooding. This fund is administered by the Houston Public Works Department.

- Swimming Pool Safety Fund. This fund receives proceeds from enforcing municipal, state and federal pool and spa safety standards. State and federal pool and safety standards apply to all pools and spas serving more than two dwellings; in accordance with the requirements, operators of pools and spas at apartment or condominium projects are required to obtain permits and to comply with the standards. The fees collected in pursuant of swimming pool and spa safety are used for the purposes of activities related to permitting, inspecting, monitoring, abating, controlling, educating and enforcement of municipal, state, and federal standards. This fund is administered by the Houston Health Department.

- Tourism Promotion Special Revenue Fund. Previously known as Houston Civic Events Fund, this fund was created to enhance the City of Houston's image through coordination of the civic celebration program; management of the City's art and cultural plan; promotion of business travel and hotel occupancy; and execution of protocol services. This fund is administered by the Mayor's Office.

Internal Service Funds

Internal Service Funds were established for the purpose of providing services to the City departments on a cost-reimbursement basis. These funds are shown in the Internal Service Funds section of the budget document. Included are the following:

- Health Benefits Fund. This fund was created to account for the financial activity of the City's medical and health-related plans. Employee, retiree, and the city premium contributions are budgeted as revenues. The following are budgeted as expenditures: self-insured medical claims; medical, dental, vision and life insurance premiums; health and dependent care Flexible Spending Account funding; and health benefits program administrative costs. This fund is administered by the Human Resources Department.

- Long-Term Disability (LTD) Fund. This fund is used to account for the long-term sick leave benefits for eligible City employees. The LTD Fund is funded solely by the City through premiums charged to the departments based on the number of employees covered by the plan. Such premiums cover the cost of all benefits (claims) to the employees and third-party administrative fees. This fund is administered by the Human Resources Department.

Service Chargeback Funds

Service Chargeback Funds, previously known as Revolving Funds, are established to provide services to other City departments on a cost-reimbursement basis and are shown in the Service Chargeback Funds section. Included are the following:

- Central Services Revolving Fund. This fund provides goods and services to operating departments. The receiving department's budget is charged for the actual cost incurred by the Central Services Revolving Fund, with the revolving fund revenue account credited by the same amount. As an

example, citywide temporary personnel costs are budgeted in this fund. This fund is administered by the General Services Department, Administration and Regulatory Affairs, Houston Information Technology Services, Planning & Development, Human Resources, and Finance Department.

- Fleet Management Fund. The fund is used to account for fleet maintenance and fuel operations for citywide departments. This fund is administered by the Fleet Department

- Property and Casualty Fund. This fund records the transactions of the City's self-insurance program for property loss, personnel action claims, and purchases of insurance policies such as coverage for City property and tort claims. The Administration and Regulatory Affairs Department oversees the insurance functions, including the City's commercial property insurance program and insurance claim and disaster recoveries while the Legal Department administers the claims portion. Revenue is generated from premiums assessed to other funds. These premiums are based on projected expenditures. This Fund is administered by the Legal Department and the Administration and Regulatory Affairs Department.

- Workers' Compensation Fund. This fund was established to collect and report all costs of compliance with statutes related to Workers Compensation and loss prevention. The revenues are derived through charging the departments an administrative premium semi-monthly per employee plus all direct costs related to claim expenditures, which includes indemnity, medical and disability payments. This fund is administered by the Human Resources Department.

- Project Cost Recovery Fund. This fund is used to pay the costs of department employees who directly and indirectly work on Capital Improvement Plan (CIP) related projects. These costs are then recovered from the appropriate CIP project fund. This fund is administered by the Houston Public Works Department and General Services Department.

Equipment Acquisition Consolidated Fund

The Equipment Acquisition Consolidated Fund supports the acquisition of durable capital assets for all General Fund departments. Historically, funding has come from issuing Commercial Paper for the purchase of such capital assets. This fund is administered by the Finance Department.

Debt Service Funds

General Obligation (GO) debt is secured by and payable from the receipts of an annual ad valorem tax levied, within legal limits, on taxable property within the City. The City has covenanted to assess, levy and collect an ad valorem tax in each calendar year, within applicable limitations, sufficient to pay the principal and interest on all outstanding obligations payable in such Tax Year. Such obligations include: (i) Public improvement bonds, (ii) Certificates of obligation, (iii) Certain obligations to fund a portion of the City's unfunded actuarial accrued liability to the City's pension programs, and (iv) General obligation on commercial paper notes.

The primary source of funds to make obligated payments is the General Fund, which annually transfers the legally required amount into the Debt Service Fund. The Debt Service Fund accumulates the resources necessary to pay the principal and interest on all outstanding obligations payable in that fiscal year.

The Debt Service Fund makes payments for arbitrage rebates and administrative fees to administer the debt program.

The City's tax rate for Fiscal Year 2026 (Tax Year 2025) was $0.519190 (per $100 assessed valuation), which includes $0.115931 for debt service. This debt service tax rate determines the amount of funds that the General Fund is legally required to transfer into the Debt Service Fund.

Trust and Agency Funds

Comprehensive budgets for trust and agency funds are not included in the City's budget due to City Council's limited authority to program expenditures.

Trust and Agency Funds are used to account for assets held by a government unit as trustee, or agent for the individuals, private organizations, other governmental units, and/or other funds. The City has created trust and agency funds for Tax Increment Reinvestment Zones (TIRZ) since FY1991. As development occurs in each zone, taxes generated by the increase in value attributable to those improvements, or "tax increment", are captured in separate funds set up for each TIRZ. TIRZ funds are then used to pay for approved project costs. Examples of typical costs include infrastructure improvements in water, sanitary sewer and storm water systems, lighting, paving on public right-of-way, streetscaping, impact fees, and debt service on bonds sold for the same purpose. Contributions from other taxing jurisdictions participating in the TIRZ are collected by each respective jurisdiction and sent to the City for deposit in the TIRZ funds. These funds are administered by the Mayor's Office of Economic Development/TIRZ.

Capital Project Funds

Funding for major capital improvement projects, regardless of funding source, is presented in the five-year Capital Improvement Plan (CIP). Debt service requirements are budgeted in the General Debt Service Fund or Enterprise Funds where applicable. Funding for each capital project, including site acquisition, engineering and design, construction and initial equipment purchases (including environmental and civic art) required to make a facility operational are included in the CIP. Primary funding sources for the CIP are as follows:

- Commercial paper notes and Public Improvement Bond proceeds.
- Revenue Bond proceeds (e.g., bonds supported by Combined Utility System fees, Houston Airport System revenues, Convention and Entertainment Facilities revenue/hotel occupancy tax).
- Operating funds or capital reserve funds (e.g., operating budget funds).
- Contributions from private or other public sources (e.g., local private developers, other local governments and authorities, and state or federal agencies) participating in the City-sponsored projects.
- Grants such as Community Development Block Grant (CDBG).
- Tax Increment Reinvestment Zones (TIRZ).

These funds are administered by the Finance Department.

Other Financial Funds

Comprehensive budgets for certain entities are not included in the City's budget or the CIP due to the City Council's limited authority to program expenditures. They are included in the City's Annual Comprehensive Financial Report.

- Federal and state grants are accepted by the City and accounted for based upon each grant's respective fiscal period, which usually differs from that of the City (July 1 - June 30). If a grant requires a local match in whole or in part, the budget includes expenditures and revenues that pertain to these aspects of the grant in the receiving department or fund. If applicable (grant is more than $400,000.00 or requires an annual cash match), these grants and contracts are approved by Council action.

- The City's three pension funds are governed by independent boards and are maintained separately from the operating, debt service, and capital funds. Contributions from both the employees and employer (City) are also maintained separately for the Deferred Compensation and Long-Term Disability programs.

- Other funds established by the City Council or the City Controller to account for contributions from private individuals (e.g., Library Gift Endowment Fund; Houston Parks Board Trust Fund; Water Fund (Water Aid to Elderly Residents); Houston Economic Development; and the Battaglia Trust Fund) are dedicated to specific unbudgeted but public purposes.

SIGNIFICANT BUDGETARY POLICIES

Basis of Budgeting and Accounting

The basis of budgeting and the basis of accounting used in the preparation of the City's annual financial report are the same for all governmental funds (general fund, special revenue fund, debt service fund, and capital projects) without exception. Revenues and expenditures are budgeted consistent with the City's financial statements, which are prepared in accordance with GAAP for all governmental funds.

Governmental funds are accounted for on a modified accrual basis. This means that revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, with the exception of long-term liability.

Significant receivables (revenues) and liabilities (expenditures) are recorded in the prior year's budget up to sixty days after fiscal year end if they represent earned income or expenditures as of June 30, the last day of the fiscal year. This includes the cost of employees' time as well as supplies, services, and equipment delivered by June 30.

For Enterprise Funds, the budgeting and accounting basis are the same except for depreciation and non-current expenses. Enterprise Funds are accounted for on a full accrual basis. Revenues and expenses are recorded when they are earned/incurred. Enterprise Funds focus on expenses related to maintenance and operations, equipment purchases, and exclude depreciation and other allocations related to income determination. Revenues received and expenses paid for goods and services delivered by June 30 are credited or charged to the current fiscal year's budget.

Encumbrance accounting is used to reserve funds committed to vendors for supplies, services and equipment throughout the year in all funds. However, encumbrances for items not delivered by June 30 are canceled and re-established against the new fiscal year's budget for all operating budgets. Encumbrances do not establish expenditures/expenses or liabilities. Appropriations and encumbrances for capital project funds are maintained in effect until they are liquidated.

Reserves

In every budget since FY1982, the City's fund balance level has been a critical component of the City's financial management program. Likewise, the General Debt Service Fund balances have been budgeted to provide adequate reserves for debt service payments in the first seven months of the subsequent fiscal year. Pension fund contributions and employee health care costs have been funded with reserve components through the budget as well. These budgetary policies were recognized by City Council in the adoption of the financial policies previously mentioned.

Reserves exist in two forms:

- Those specifically created by ordinance, and
- Those maintained as unappropriated or unassigned ending fund balance.

Most of the City's budgetary reserves take the form of ending fund balances and are consequently the result of financial activity as presented in the City's financial statements.

General Fund Reserves

The following table shows the ending unassigned fund balance, the actual year end maintenance and operating costs for preceding fiscal years, the estimated year-end costs for the current fiscal year, and the proposed year-end costs for the subsequent fiscal year.

Historical Data FY2000 – FY2027
General Fund Available Fund Balances
($ thousands)

Fiscal Year	Unassigned Ending Fund Balance	M&O Expenditures
FY2000	66,590	1,064,160
FY2001	79,432	1,105,408
FY2002	80,335	1,206,160
FY2003	83,027	1,199,766
FY2004	88,659	1,235,994
FY2005	120,042	1,279,879
FY2006	175,832	1,368,746
FY2007	234,535	1,459,076
FY2008	253,514	1,567,484
FY2009	236,275	1,668,700
FY2010	165,383	1,676,367
FY2011	129,040	1,680,038
FY2012	171,677	1,590,044
FY2013	202,842	1,705,450
FY2014	222,620	1,821,588
FY2015	287,842	1,964,412
FY2016	236,946	2,001,911
FY2017	269,558	2,026,297
FY2018	328,346	2,931,146
FY2019	321,436	2,072,672
FY2020	282,068	2,063,529
FY2021	281,202	2,050,824
FY2022	356,331	2,219,090
FY2023	485,383	2,286,200
FY2024	566,726	2,420,540
FY2025 Actual	480,864	2,543,406
FY2026 Estimate	299,911	2,656,966
FY2027 Budget	273,822	2,619,456

OPERATING BUDGET PROCESS

The general framework for the Operating Budget process is presented in Exhibit 1. Formalization of the process began in FY1988 with the establishment of basic policies. In FY1989, City Council approved an ordinance requiring a monthly financial status report from the Finance and Administration Department (renamed Finance Department) and the Office of the City Controller.

The budgetary process was further strengthened with the adoption of the integrated budgeting and planning resolution and budget calendar ordinance in FY1989. This resolution includes linking plans and budgets for the General, Enterprise, and Special Revenue Funds and the Capital Improvement Plan (CIP). The integrated approach also calls for service impact information, input from the public and elected officials, and linking current budgets with five-year forecasts. The budget calendar ordinance requires the development of a budget calendar with specific dates for the presentation of several phases of the budget as illustrated in Exhibit 2.

The amendment process for the budget is governed by Section 102.009 (b) (c) of the Texas Local Government Code which stipulates that after final approval of the budget, the City Council must spend funds only in strict compliance with the budget, except in an emergency. The City Council may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget using reasonably diligent thought and attention. If Council amends the original budget to meet an emergency, Council shall file a copy of the resolution amending the budget with the City Secretary, and the City Secretary shall attach the copy to the original budget.

In April and May 2026, the Finance Department begins briefing Council on the preparation of the FY2027 Budget. After departments submit their budgets, a series of meetings with the Finance Department are conducted to evaluate and determine the requests that would be incorporated into the Mayor's Budget. Budget workshops are held by the Budget and Fiscal Affairs Committee starting in May.

CAPITAL IMPROVEMENT PLAN PROCESS

The process to prepare and adopt the five-year Capital Improvement Plan (CIP) for FY2027-FY2031 generally follows the same procedures as the Operating Budget. Refer to Exhibits 2 and 3 for schedule and comparison.

City is exploring various options for citizen input including in person, virtual, and other methods for public engagement in the CIP process.

In February, departmental CIP submissions were received, reviewed, and evaluated by the Finance Department. CIP reviews and discussions between City departments and Finance were held in March and April. Upon completion of an evaluation period with the mayor, a proposed FY2027-FY2031 CIP will be prepared for presentation to City Council for review and adoption.

Enterprise Fund capital projects will vary from the prior year as each respective enterprise/revenue bond fund program is adjusted due to revenue and costs impacts. Enterprise projects and Public Improvement Bond (PIB) funded projects will be implemented over the next five years and are included in the FY2027-FY2031 CIP.

EXHIBIT 1
OPERATING BUDGET PROCESS

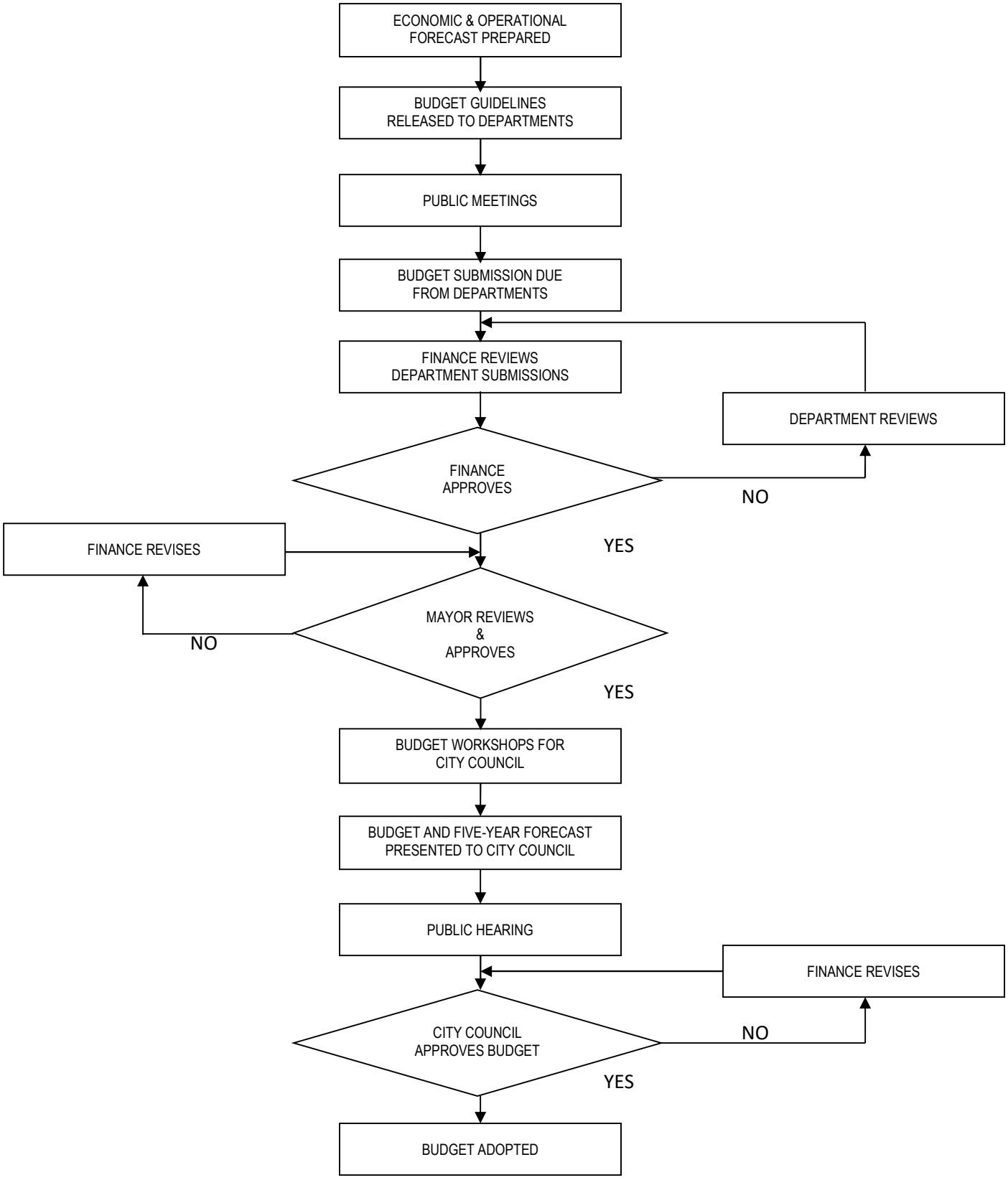
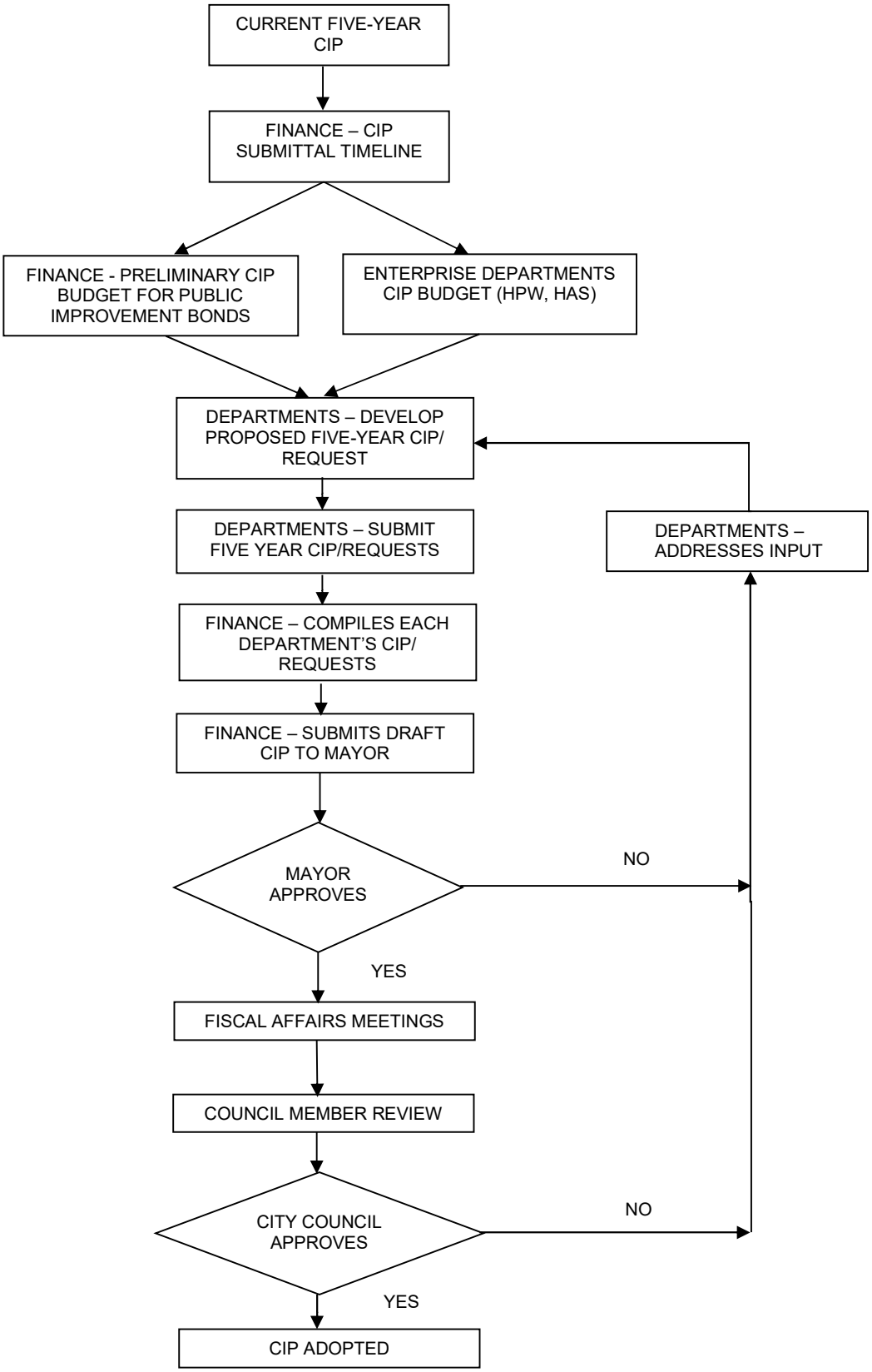


EXHIBIT 2

MONTH	OPERATING BUDGET ACTIVITIES	CAPITAL IMPROVEMENT PLAN ACTIVITIES	GRANT ACTIVITIES
December January	Operating budget preparation instructions and materials distributed	CIP preparation instructions and materials distributed to departments	N/A
February - March	Departments submit operating budget requests	Departments submit CIP requests	HCDD submitted and published the draft Action Plan for Disaster Recovery HCDD develops and publishes the draft Program Year 2026 Annual Action Plan for public comment (CDBG, HOME, HOPWA & ESG) Public Hearing on the Program Year 2025 Annual Action Plan held
April	Finance analyzes and consolidates Operating Budget	Executive review of Proposed Projects	Program Year 2026 Annual Action Plan submitted for Council approval Council approves the submission of the Program Year 2026 Annual Action Plan
May	Council Budget Workshops continue Public Meetings on Budget	N/A	N/A
May	Mayor proposes Operating Budget	N/A	Program Year 2026 Annual Action Plan including CDBG, HOME, HOPWA, and ESG annual applications submitted to HUD
May - June	Council approves Operating Budget	Mayor proposes CIP Council approves Capital Improvement Plan	N/A

EXHIBIT 3
CIP PREPARATION PROCESS



HOUSTON AT A GLANCE

The City of Houston was founded on August 30, 1836, by brothers Augustus Chapman Allen and John Kirby Allen, and named after General Sam Houston. The City of Houston's simple 19th century city seal – the noble locomotive (heralding Houston's spirit of progress) and the humble plow (symbol of the agricultural empire of Texas from which Houston would draw her wealth), clearly speaks to the roots of Houston's economy and to the visionary leadership of its citizens.

POPULATION AND DEMOGRAPHICS

7.8 million

residents for Houston-Pasadena-The Woodlands MSA

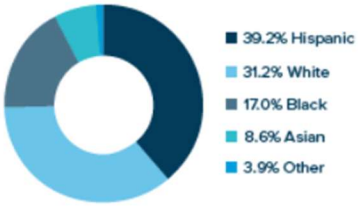
Nation's 5th most populous metro area

Metro Houston ranks between Arizona and Washington by population

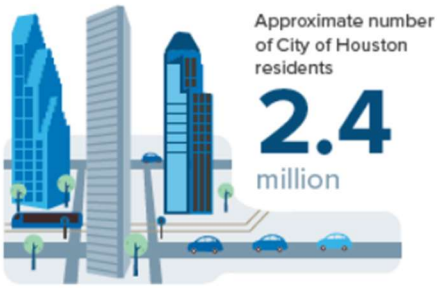


Race/Ethnicity: Houston MSA

Houston today mirrors the U.S. in 4 decades



1 in 4 Houstonians born outside the U.S.



Approximate number of City of Houston residents

2.4 million

Houston is the nation's 4TH most populous city

GLOBAL PRESENCE

15 foreign governments

maintaining trade and commercial offices

41 Active International Chambers of Commerce or Trade Associations

In '22, cargo activity at the Houston Ship Channel

supported 1.5 million

direct, indirect, and induced jobs across the state of Texas.

146 Houston firms

operate more than 5,400 subsidiary locations across 109 countries

2 international airports

George Bush Intercontinental **(IAH)**
William P. Hobby Airports **(HOU)**

Houston Airport System

72 international destinations

129 domestic destinations

201 non-stop destinations

$373.7 billion

in trade was handled by the Houston-Galveston Customs District in '24
*Numbers may not sum due to rounding

$122.5 billion in imports (in '24)

$251.2 billion in exports (in '24)



Houston is the #1 exporting metro

The Houston Ship Channel is ranked

1st U.S. port in foreign waterborne tonnage

1st U.S. port in total foreign and domestic waterborne tonnage

Port Houston is the busiest Gulf Coast container port

2ND U.S. port in total foreign cargo value



5,000+ Houston companies doing business abroad

1,800+ Houston firms report foreign ownership

Since '21, more than **250 foreign-owned** firms have announced projects in Metro Houston.

19 sister-city relationships

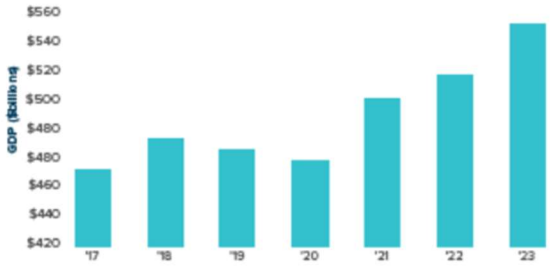
18 foreign banks are located in Houston from 10 nations

Source: Greater Houston Partnership. "*Houston Briefs: Talking Points.*" Q1/26, pp 1.

ECONOMY

If Houston were a country, it would rank as the 23rd largest economy in the world, between Belgium and Taiwan

Metro Houston - '18-'23 Real GDP ($ billions '17 constant dollars)



Houston – The Woodlands – Sugar Land MSA GDP has grown at a

2.3 compound annual growth rate
percent Since '18, after adjusting for inflation

7TH largest U.S. metro economy

26 Fortune 500 Companies call Houston home

EMPLOYMENT

3.5 million jobs in the Houston MSA



Health, Education, and Business & Professional Services account for over **1 in 4** of the region's jobs

The goods-producing sector accounts for nearly **1 in 6** of the region's jobs



Industry Share of Houston MSA Employment

- **20.5%** Trade, Transportation, and Utilities
- **15.8%** Professional and Business Services
- **13.7%** Private Education and Health Services
- **13.5%** Government
- **10.6%** Leisure and Hospitality
- **9.2%** Mining, Logging and Construction
- **6.8%** Manufacturing
- **5.2%** Finance Activities
- **0.8%** Information
- **3.9%** Other Services

INDUSTRIES

The Texas Medical Center is the world's largest medical complex.

TMC employs 120,000+ workers



$3 billion in construction projects underway

50 million developed square feet

10 million annual patient encounters

180,000+ annual surgeries

Houston is home to 76,530 engineers and architects and related techs.

Approximately **237,100** people work in the region's manufacturing industry sector

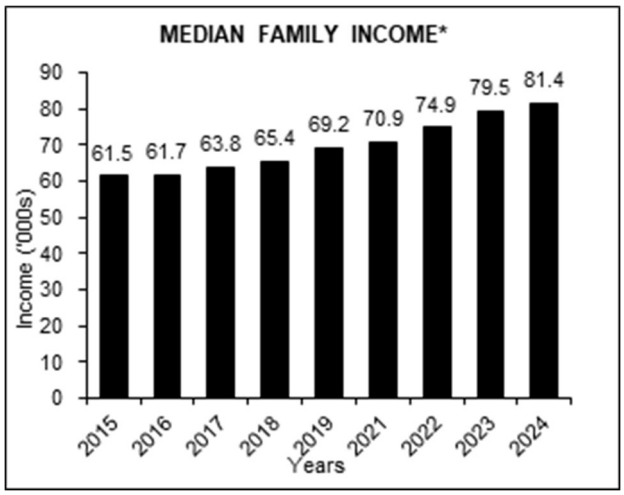
Houston has more than **500** aviation and aerospace-related companies

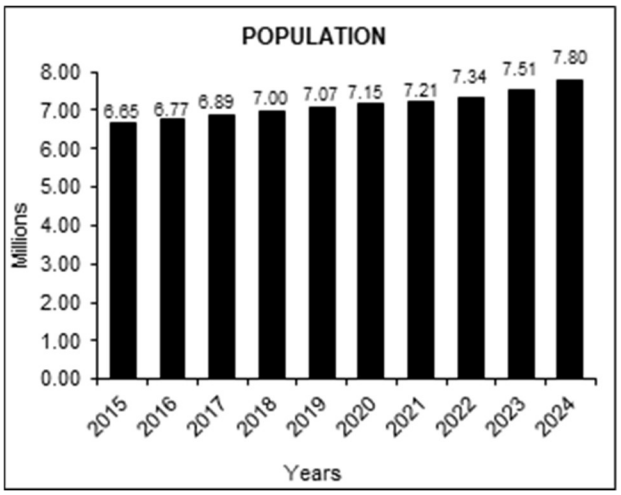
Houston is home to **7,800** tech related firms and more than 1,900 venture-backed startups

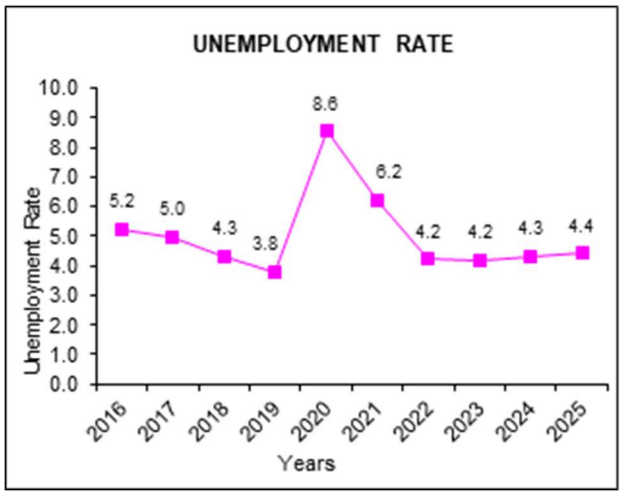
Houston employs 84,860 workers in computer & mathematical occupations

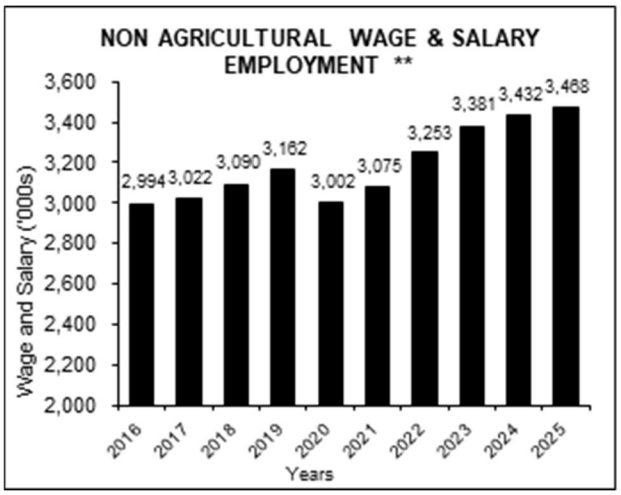
Source: Greater Houston Partnership. "*Houston Briefs: Talking Points.*" Q1/26, pp 2.

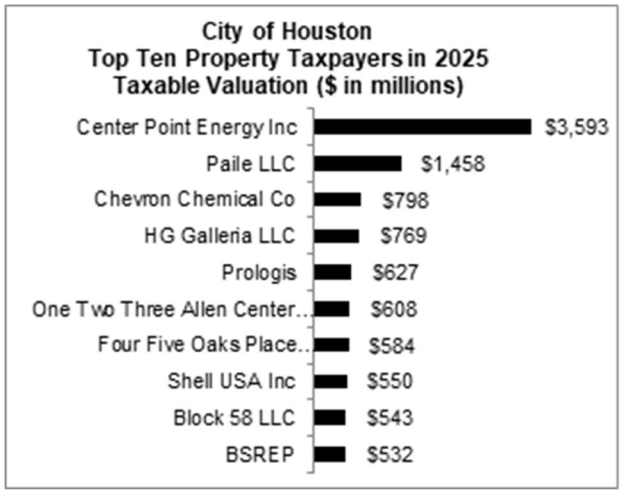
HOUSTON MSA AT A GLANCE

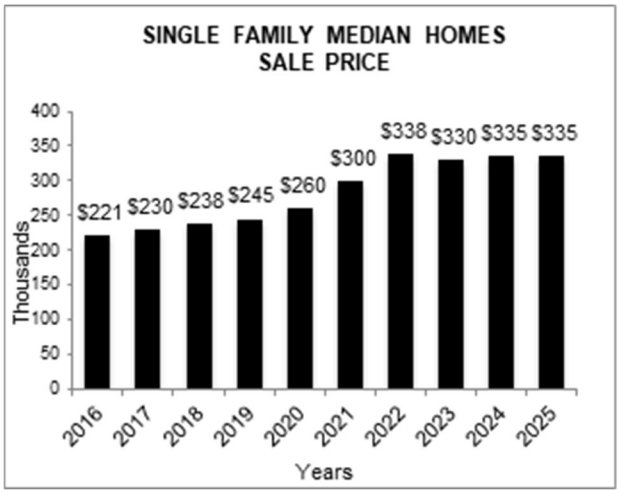












** 2020 Data Unavailable Due to Covid-19 Pandemic*
***Seasonally Adjusted*

Source: US Census Bureau, S Bureau of Labor Statistics, Harris County Appraisal District.

The Houston MSA contains 64 independent school districts (ISDs) and 43 state-approved charter management organizations. In fall '24, public schools in the Houston metro area enrolled nearly 1.3 million students, almost one in four school children in Texas. The Houston Independent School District (HISD) is the ninth-largest public school system in the nation and the largest in Texas. In the '23- '24 school year, HISD operated 274 campuses and enrolled more than 175,000 students.

Colleges and universities in the Houston area enrolled nearly 443,000 students across 33 academic institutions in fall '24, according to the Texas Higher Education Coordinating Board.

- Of the students enrolled in colleges and universities in the Houston area, 47 percent of them are attending a community college.
- Houston MSA benefits from three Tier I research universities in proximity: Rice University, University of Houston and Texas A&M University.

INSTITUTIONS OF HIGHER EDUCATION

Greater Houston Area*, Fall 2024

TWO-YEAR COMMUNITY COLLEGES	FALL 2024 ENROLLMENT
Lone Star College System District	78,274
Houston Community College System	43,719
San Jacinto College	31,607
Blinn College	17,549
Lee College	8,287
Lamar Institute of Technology	5,717
Alvin Community College	5,517
Wharton County Junior College	5,512
College of the Mainland Community College District	5,162
Brazosport College	3,208
Galveston College	2,412
Texas State Technical College - Fort Bend	1,071
	208,035 STUDENTS
FOUR-YEAR OR ABOVE	**FALL 2024 ENROLLMENT**
Texas A&M University	70,667
University of Houston	47,775
Sam Houston State University	20,340
Lamar University	16,658
University of Houston-Downtown	13,732
Prairie View A&M University	10,042
Rice University	8,849
Texas Southern University	8,742
University of Houston-Clear Lake	8,140
The University of Texas Health Science Center at Houston	5,003
University of St. Thomas	4,301
Houston Christian University	4,276
The Texas A&M University System Health Science Center	3,727
University of Houston-Victoria	3,619
The University of Texas Medical Branch at Galveston	3,258
Texas A&M University at Galveston	2,134
Baylor College of Medicine	1,740
South Texas College of Law	1,092
The University of Texas M. D. Anderson Cancer Center	357
Texas Chiropractic College	261
University of Houston Medical School	206
	234,919 STUDENTS
	TOTAL 442,954 STUDENTS

*Note: Some colleges listed are located outside the Houston MSA but within a 100-mile radius, referred to as "Greater Houston."
Source: Texas Higher Ed Enrollment

Source: Greater Houston Partnership. "*Houston Facts.*" July 2025, pp 34.

ARTS AND ENTERTAINMENT

Houston provides a wide variety of arts and entertainment including theater arts, museums, and sports. The City is home to the Houston Livestock Show and Rodeo, which is the largest rodeo in the world. Texas has 57 cultural districts, of which 7 are in Houston (Texas Commission on the Arts). Houston is one of only a few U.S cities with resident professional companies in the four disciplines of performing arts: ballet, opera, symphony, and theater. Houston's Theater District, located in downtown Houston, spans 17 blocks, and houses 13,000 seats at its five flagship theaters: Alley Theatre, Hobby Center for the Performing Arts, Jones Hall, Bayou Music Center, and Wortham Theater Center. The Theater District also includes one venue dedicated solely to dance: Houston Ballet's Center for Dance.

The Houston Museum District is one of the country's most visited and diverse cultural centers with 19 museums. These museums provide rich experiences in art, history, culture, nature, and science.

Houston has professional sports teams including those representing football, baseball, basketball, and soccer.

Houston has established itself as a destination for hosting major sporting events along with World Series, USA Gymnastics Men's Visa Championship, Major League Soccer All Star Game, NCAA Men's Final Four, Amateur Athletic Union Junior Olympic Games, NBA All-Star Game, 2015 Major League Lacrosse All-Star Game. Houston hosted its third Super Bowl in 2017, five PGA tour Championships, U.S. Women's Open Tournament in 2020, the NCAA Men's Basketball Championship Final Four in 2023, as well as the College Football National Championship in 2024. In 2026, for the first time in history, Houston will host FIFA World Cup matches.

The section below highlights the professional sports teams that call Houston or the Greater Houston area home.



Sources: 1. Greater Houston Partnership. "*Houston Facts."* July 2025 pp 46-51.
2. Texas Commission on the Arts (www.arts.texas.gov).

HOUSTON INTERACTIVE

Every year, the City of Houston uses technology to better serve and communicate with citizens. Our City's website—Houstontx.gov—was recently updated to include interactive features that promote connectivity with customers while improving navigation features and accessibility. Although there are many valuable City webpages, the following webpages are highlighted for public-facing, interactive features.

Office of Emergency Management Website

Houston Office of Emergency Management (OEM) houstonoem.org is the go-to website for City residents and departments to help them prepare for, cope with, and recover from the effects of natural and man-made disasters. The OEM website includes information on how to sign up for Emergency alerts, how to prepare for emergencies, the current Emergency Operations Center actitation level, OEM plans and programs including Healthcare Emergency Plans houstonoem.org/about-us/#plans-and-programs, as well as a guide to disaster preparedness and updates on live events. The OEM website is accessible in many languages.

Website Address: houstonoem.org



Figure 1 – Office of Emergency Management Homepage

American Rescue Plan Act

Signed on March 11, 2021, the American Rescue Plan Act (ARPA) is a $1.9 trillion measure designed to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses.

The American Rescue Plan will deliver $350 billion for eligible state, local, territorial, and Tribal governments to respond to the COVID-19 emergency and replace lost revenue for governments.

Congress has allocated Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to tens of thousands of eligible state, local, territorial, and Tribal governments, including $45.6 billion for cities.

The Act states that funding can be used to:

- Respond to public health emergency with respect to COVID-19 or its negative economic impacts,
- Provide premium pay to workers performing essential work during COVID-19 public health emergency,
- For the provision of government services to the extent of the reduction in revenue due to COVID-19 public health emergency,
- To make necessary investments in water, sewer, or broadband infrastructure,
- Additional funding for the Houston Airport System, Emergency Rental Relief, stimulus checks, and tax credits are also part of the ARPA.

Like most state and local governments across the nation, the City of Houston faced record revenue loss due to the COVID-19 pandemic; this lost revenue would have funded critical services for many Houstonians. Fortunately, the City of Houston received $607.8 million in Local Fiscal Recovery Funds (LFRF) from the ARPA Funds for the provision of government services due to revenue losses during the COVID-19 public health emergency, to maintain and sustain critical services. Additional priority projects that address homelessness, behavioral health, and solid waste are being considered.

Website Address: houstontx.gov/arpa/

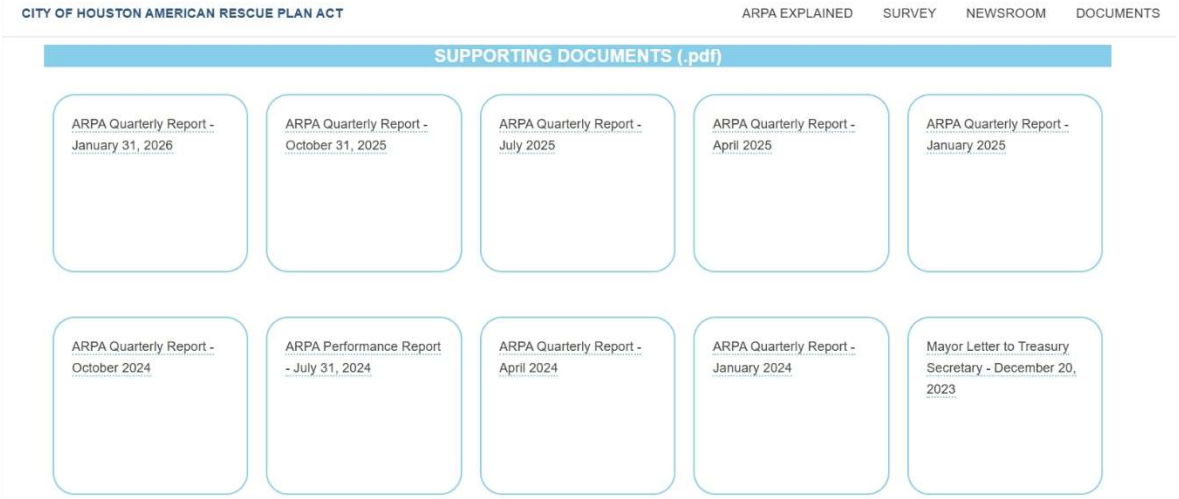


Figure 2 – American Rescue Plan Act Documents page

Houston Recovers

Following the devastation from Hurricane Harvey, the City of Houston created a webpage to help Houstonians affected by flooding. Houston Recovers is a focal point for information on debris cleanup, repair permits, mold prevention, mosquito control, flood risk reduction, housing assistance, donations, volunteer opportunities, business recovery resources and much more. The City teamed up with local and non-profit entities to give citizens a powerful resource during difficult times. This webpage also includes links to local, state, and federal resources for those impacted by the 2024 Derecho and Tornado. Visit Houston Recovers to find out more.

Website Address: HoustonRecovers.org

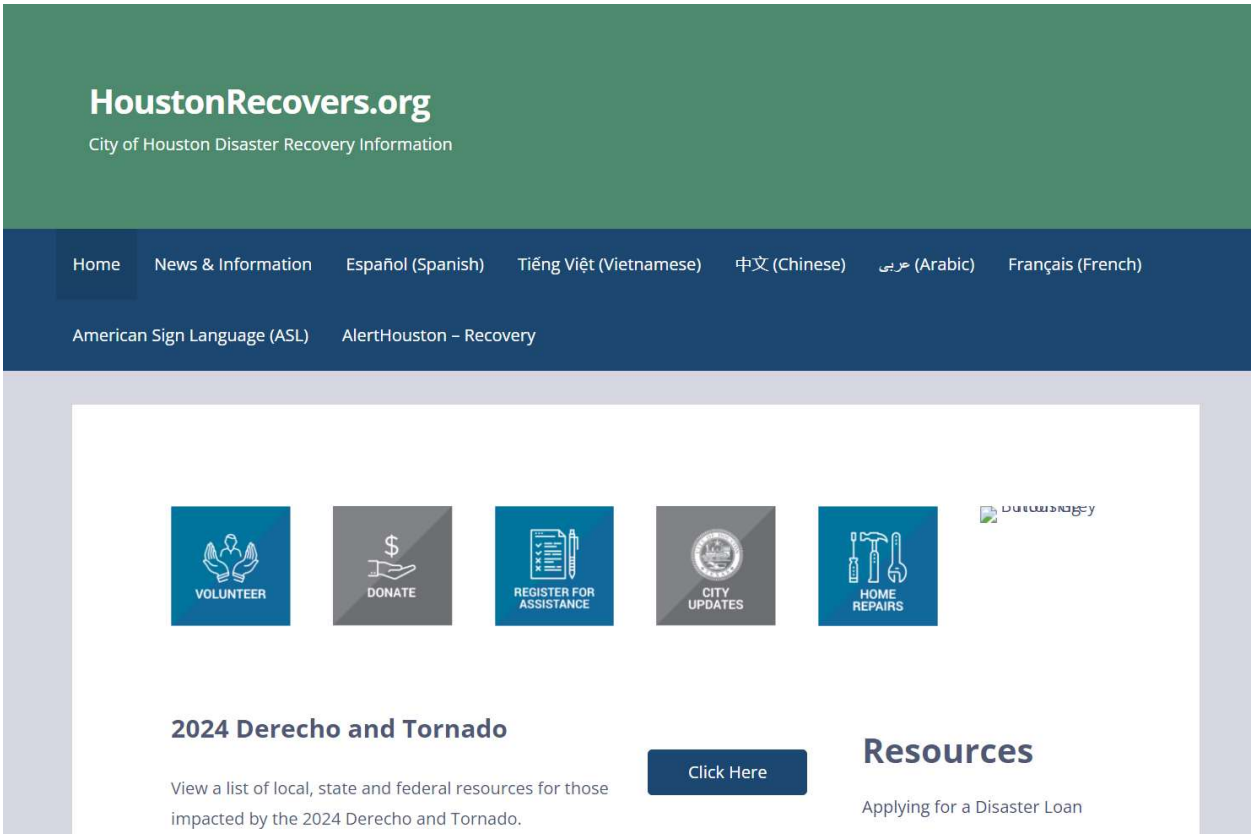


Figure 3 – Houston Recovers Homepage

Open Finance

In April 2021, the City of Houston created the Open Finance initiative to provide more transparency about the City's finances. This initiative includes publishing relevant, accessible datasets about the City's budget, checkbook, and payroll. It also provides simple data visualizations to help the public explore the City's financial activities. Houstonians can benefit from data that helps measure policy efforts, increase government operational and process efficiency, provide deeper analytical insights, and increase citizen participation. Increased transparency through open data initiatives enhances the collaboration between residents and their elected leaders. These efforts empower residents to get involved and understand the City's financial activities.

Website Address: data.houstontx.gov/pages/openfinance

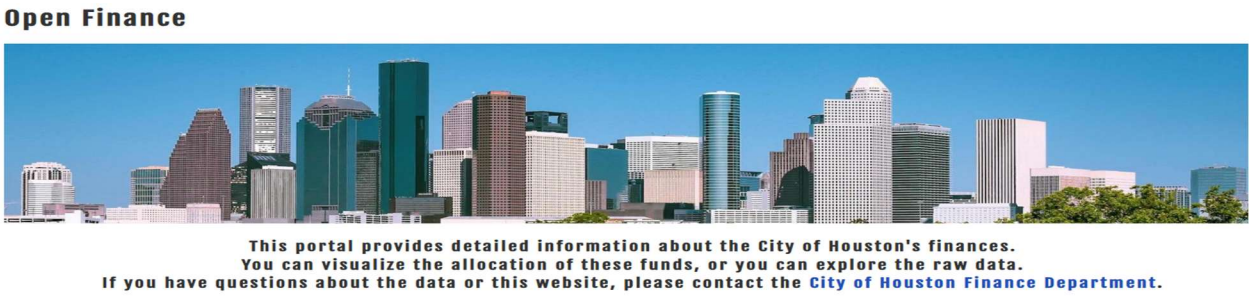


Figure 4 – Open Finance Homepage

Budget Bootcamp

Budget Bootcamp is a city website application that provides an interactive experience with city budget information through an easy-to-use dashboard. Budget Bootcamp was created during Houston's inaugural Houston Hackathon and was the first project officially launched. Budget Bootcamp provides citizens with an educational walk-through of the City's budget data – both for the most recently adopted budget, as well as all adopted budgets since Fiscal Year 2010. Check out this data visualization tool below to gain a better understanding of the City's finances.

Website Address: houstontx.gov/finance/budgetbootcamp.html

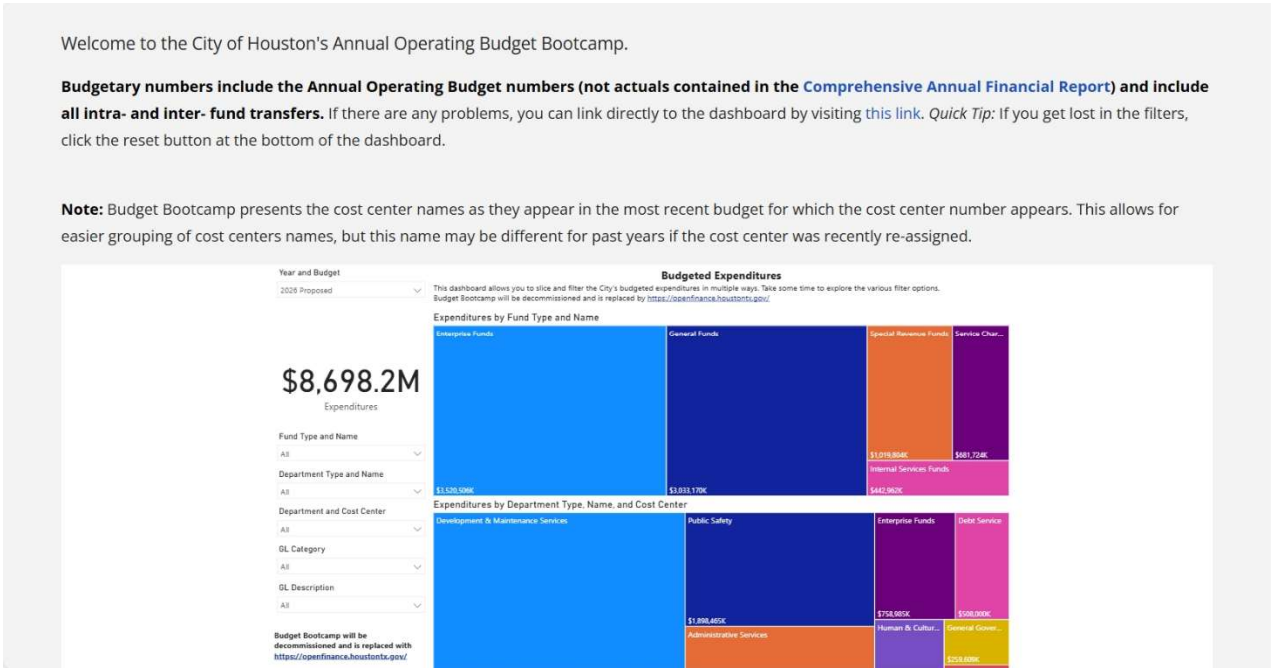


Figure 5 – Budget Bootcamp Homepage

Houston Airports Passenger Website

The Houston Airport System fly2houston.com is the go-to website for IAH and HOU passengers, as well as for friends and family transporting passengers to and from each airport. The website includes a flight search feature and TSA wait times; parking availability, rental vehicle rates and reservations; airport maps and lounge directory; security and international travel information; airline information and a list of non-stop destinations worldwide; a complete searchable guide to dining (with menus) and shopping; ground transportation; the airport art collection and Harmony in the Air live concert schedules; and a list of nearby hotels with airport shuttles. There is also a link to provide online feedback, as well as a newsroom for the media.

Website Address: fly2houston.com

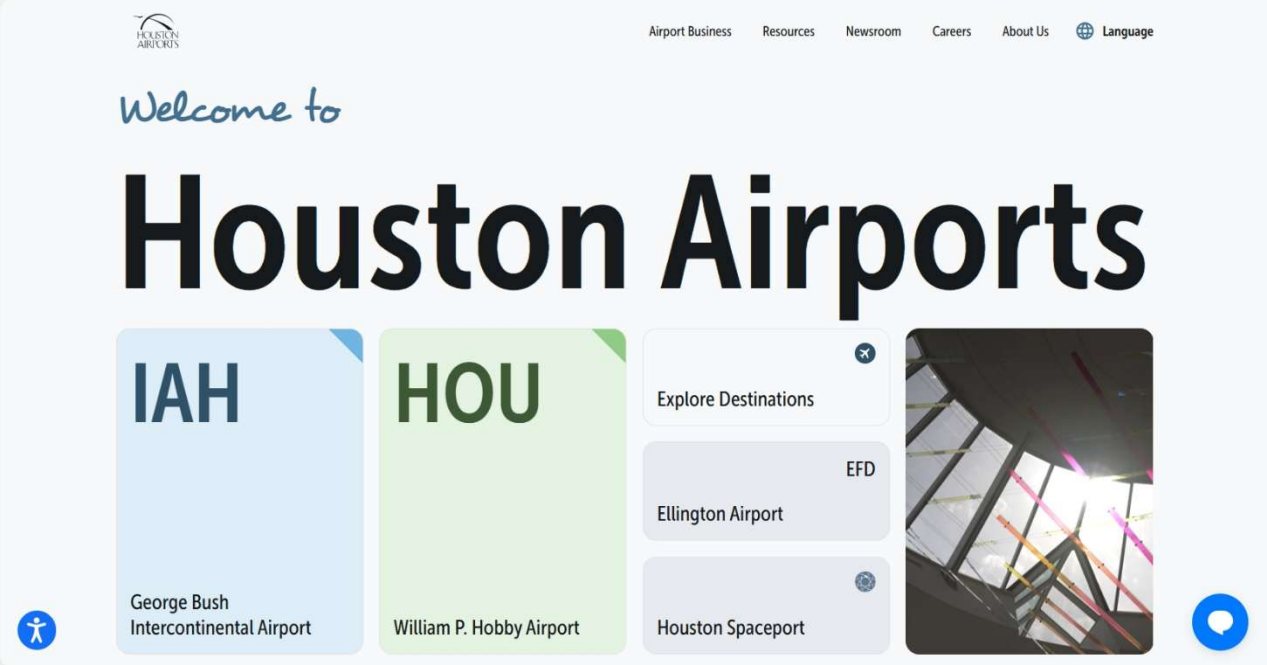


Figure 6 – Houston Airports Systems Homepage

IAH & HOU Interactive Maps

The Houston Airport System's IAH & HOU browser-based interactive maps (app download not required) provide turn-by-turn wayfinding, including walking time estimates, between any two points at the airport for passengers. Find your way from curb to gate and back with ease. Each website provides a convenient search tool for restaurants, cellphone charging stations, shop listing and many other activities.

IAH Website Address:

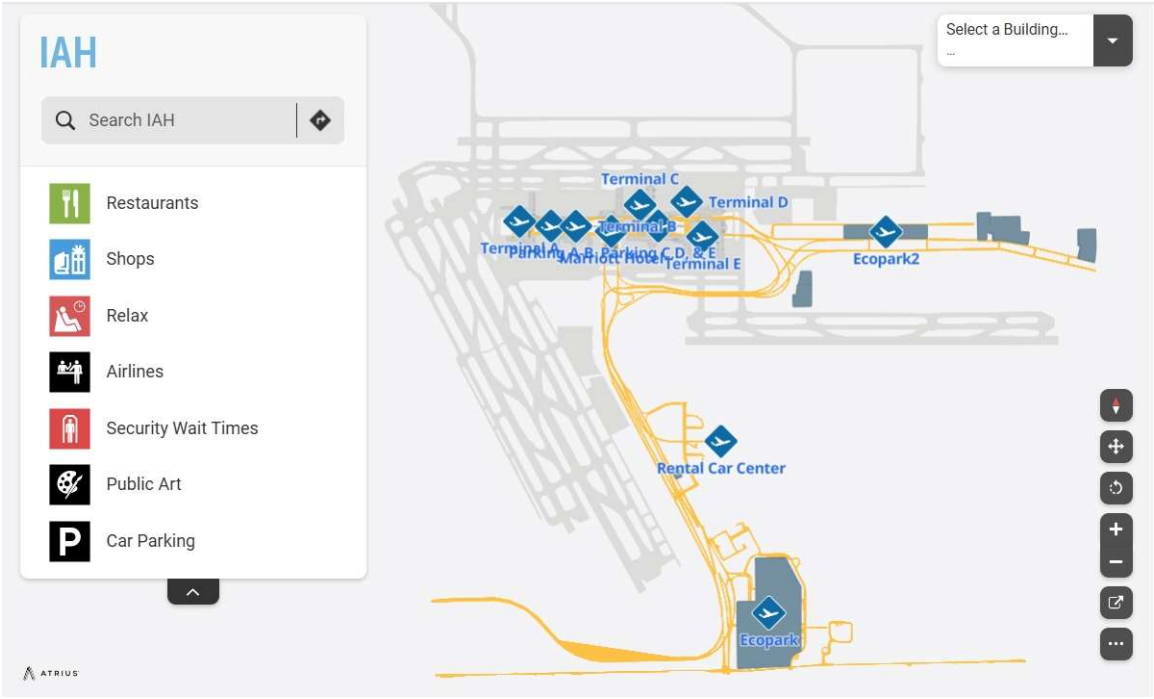


Figure 7 – Bush (IAH) Airport Interactive Map

HOU Website Address:

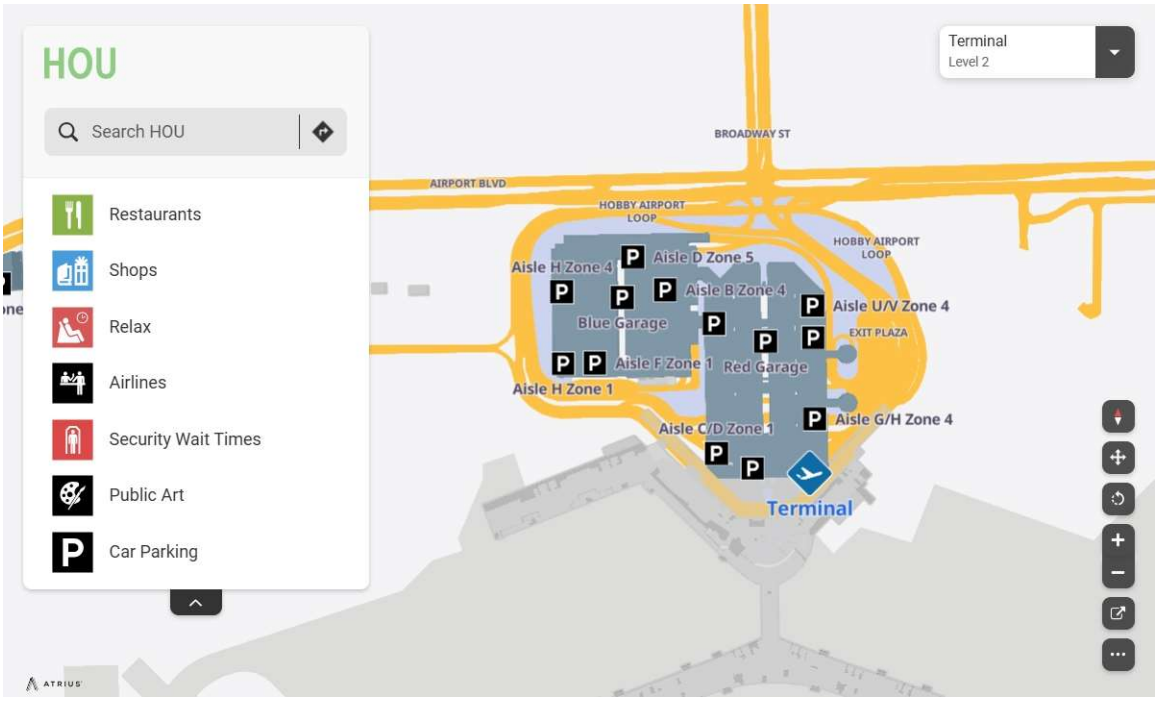


Figure 8 – Hobby (HOU) Airport Interactive Map

Helpful Mobile Applications

Houston 311

iOS Android

The Houston 311 app makes reporting issues easier than ever. The app uses GPS to identify your real-time location and allows you to add photos to your service request. Reports are automatically sent to the City's 311 system and routed to city departments for resolution.

Houston Public Library

iOS Android

The Houston Public Library catalog, access to your account, information about library locations, and more is now available through your mobile device. Wherever you go, you can now search for books, DVDs, audiobooks, and e-books, and place holds or renew items - all from your phone! You can also check out our latest reading recommendations, ask one of our professional librarians a question, find out about upcoming library events or classes, or follow our blog and tweets.

Park Houston

iOS Android

The City of Houston has partnered with Parkmobile to provide a convenient way to pay for parking using your mobile phone. The ParkHouston app takes the stress out of parking. No more searching for coins. With ParkHouston, starting your parking session takes just a few seconds. You can extend your session on-the-go (where permitted), as well as save "Favorite" locations. Users can also opt-in to receive notifications prior to their parking session expiring.

HTX Collects

iOS Android

Rollout! is a simple app to make figuring out the City of Houston's trash pickup easy! Forget about peeking outside to see if your neighbor's bins are out. With Rollout! we use your phone to determine your location and instantly let you view your schedule for your neighborhood. You can set up reminders to notify you when to take out your trash and to make sure you don't miss recycling day again.

Helpful Webpages

Houston-HDHHS

The Houston Department of Health and Human Services webpage is very easy to use and is a fast way to access information on services offered by the City of Houston Health Department for all Houstonians. For more information visit houstonhealth.org.

Ready Houston

The Ready Houston webpage is the Houston Region's official emergency preparedness webpage, brought to you by the City of Houston Office of Public Safety and Homeland Security. Its goal is to provide an all-inclusive, singular mobile resource for Houston-area residents to access accurate and timely information before and in the event of an emergency. The webpage includes options to receive local weather and public health alerts, plan and keep track of your family and emergency contacts, build a kit, track your supplies, and receive notices when it's time to restock, stay informed with direct access to emergency radio, news, and weather updates, gain more information and watch videos on disaster preparedness, and use the emergency alert to notify your emergency contacts of your location. For more information, visit readyhoustontx.gov.

COHHR

The City of Houston's Human Resources webpage provides access to a guidebook for municipal employees, as well as links to employee news and information on training, policy documentation and other useful resources. Real-time COH employee notifications are also featured on this webpage. For more information visit houstontx.gov/hr.

FINANCIAL POLICIES

The basic policies related to the City's financial and budgetary policies were formalized on November 10, 1987. These policies were expanded in subsequent years with the adoption of the Integrated Budgeting and Planning Resolution (88-87) as well as Ordinance No. 2003-474, dated May 21, 2003. New policies were adopted by Ordinance No. 2014-1078 in December 2014. In May 2018, the policies were amended by Ordinance No. 2018-390 to revise and update the amended and restated financial policies as a result of the two-year requirement. The policies were again revised and updated by Ordinance Nos. 2020-999 and 2023-726. The most recent ordinance discussing the City's financial policies is Ordinance No. 2026-350, dated April 22, 2026.

The intent of the City's policies is to protect public assets and to foster reliance on public information for decision-making purposes at all levels both internally and externally. The policies establish a framework within which the Mayor, City Council, City Controller, Finance Director, and all department directors shall establish the presence of integrity, ethics, competence and a positive control environment. Managers and supervisory personnel are responsible for establishing, executing, and maintaining the financial policies and procedures at the detail level within their specific business units.

A. Definitions

Accounting Transactions – All financial/accounting entries required to be recorded in the City's general ledger system, by the due date outlined in this policy including but not limited to fiscal year-end expenditure and revenue accruals except for the following: (a) Other Post-Employment Benefits (OPEB) - Health, (b) OPEB – Long Term Disability (LTD), (c) Workers Compensation, (d) Pension, (e) OPEB Trust Fund, (f) TIRZ Assets, (g) Legal Liability, (h) Grant Equalization, (i) Arbitrage, (j) Project Cost Recovery, (k) Compensated Absences, and (l) Final Residual Transfer from Revenue Fund to Appropriate Other Funds as Required by Ordinance/Policy. This definition is intended to align with section K.5.

Advance Refunding – A refunding under the federal tax code in which the refunded obligation is not redeemed for a period of more than 90 days after the issuance of the refunding issue.

Asset Renewal and Replacement – Cyclic repair and replacement of an asset's components [e.g., roofs, electrical systems, heating, ventilation, and air conditioning (HVAC) equipment, paving, replacement vehicles, computer servers, computer networks, and telephony systems] that extends the useful life and/or retains the usable condition of facilities, fleet, and systems not normally contained in the annual operating budget. Included are major building and infrastructure systems and components that have a maintenance cycle in excess of one year.

Balanced Budget – Budget in which revenues and other resources will be sufficient to support expenditures or uses within the fiscal year.

BFA – Budget and Fiscal Affairs Committee of City Council.

Budget Stabilization Fund, formerly called the "Rainy Day Fund" – Cash reserves available for any lawful use in the event of an emergency including temporary cash flow shortages, major disasters, economic instability, and other emergencies as determined by the City. A temporary cash flow shortage is a period of time where cash inflows are not sufficient to cover required outflows, even after the normal means for managing cash flow have been exhausted. Major disasters are any natural catastrophe including, but not limited to, hurricanes, tornados, floods, severe drought, and explosions, chemical or biological threats, or acts of terrorism. Economic instability is an unforeseen, unbudgeted dire financial situation affecting revenue and/or government spending such as declining property and sales tax revenues over the prior fiscal year and/or a very significant, rapid increase in inflation. Other emergencies are any unusual occasion or instance, unforeseen and/or unanticipated, for which the City expends funds in its efforts to save lives and to protect property, public health and safety or to lessen or avert the threat of catastrophe or major disaster.

FINANCIAL POLICIES

Component Units – As defined by the Governmental Accounting Standards Board (GASB), component units are legally separate organizations that the City must include as part of its financial reporting entity for fair presentation.

Current Refunding – Refunding transaction where the refunded obligation will mature or be redeemed within 90 days from the date of issuance of the refunding issue.

Current Replacement Value - The standard industry cost and/or engineering estimate of materials, supplies, and labor required to replace a facility or item of equipment at its existing size and functional capability, and to meet applicable regulatory codes. When estimating Current Replacement Value, it should be assumed that code-compliant materials and systems will be used to replace the existing asset. Current Replacement Value is to be estimated for reconstructing an asset as it currently exists, without further modifications or improvements.

Finance Working Group – Composed of the Mayor and City Controller (as used in connection with the activities of the Finance Working Group, other than the chairing of Finance Working Group meetings, the term "Mayor" or "City Controller" includes the designee of such office holder who may only be a City employee accountable to the designating office holder) and, upon the request of either the Mayor or City Controller, may also include:

- City Attorney or designees
- Finance Director or designees
- Other appropriate department directors or their designees
- Financial Advisor
- Bond Counsel
- Independent Auditor
- Any member of City Council interested in attending, or designee
- Others deemed necessary for the individual financing

Financial Advisor – With respect to a new issue of municipal securities, commonly refers to an individual or firm that advises the issuer or other obligated person on matters pertinent to the issue, such as structure, timing, marketing, fairness of pricing, terms and bond ratings. A financial advisor may also be employed to provide advice on subjects unrelated to a new issue of municipal securities, such as advising on cash flow and investment matters in connection with outstanding municipal securities.

Fiscal Note – Brief, high-level written estimate of the budgetary and fiscal impacts that may result from implementation of an ordinance, motion or resolution.

Fund Balance – Difference between fund assets and fund liabilities, also known as equity (for enterprise funds, fund balance is referred to as "Net Position" in line with GASB rules).

Major Renovation – Projects for the substantial rehabilitation or replacement of more than one building or building systems.

Non-Recurring Expenditures – Expenditures not expected to be funded each year. Examples include one-time transfers and one-time purchases**.**

Non-Recurring Revenues – Revenues that cannot be relied upon in future budget periods. Examples include, but are not limited to, Fund Balance, the sale of land (other than City rights-of-way), infrequent, irregular sales of City assets, bond refunding savings, infrequent, irregular revenues from development agreements, interlocal

agreements, other contracts, short-term grants and one-time transfers, such as litigation settlements or non-routine transfers of fund balance from other funds.

Operating Maintenance – Preventive maintenance, where equipment, vehicles, and computer hardware are maintained before breakdown occurs in an attempt to avoid failures, and corrective maintenance, where equipment, vehicles, and computer hardware are maintained after breakdown occurs to bring it back to working order.

PAYGO – "Pay-As-You-Go" capital funding is the process of paying for capital expenditures at the time the cost is incurred instead of using credit or debt for the purchase. PAYGO expenditures at the City are those capital expenditures that were historically funded by credit or debt and are now paid for with cash.

Recurring Expenditures – Expenditures expected to be funded each year in order to maintain current/status quo service levels. Recurring Expenditures appear in the budget each year. Examples include salaries, benefits, supplies and services, debt and recurring pass-through expenditures; long-term contractual obligations should also be considered, including availability payments related to participation in a public-private partnership. Other expenditures including, but not limited to, supplies, services, and transfers are recurring to the extent that expenditure levels in the current year match the expenditure levels in the previous year. For example, if computer supplies to support operations are needed every year and budgeted every year, this expenditure is considered recurring.

Recurring Revenues – Revenues expected to continue year to year with a reasonable degree of predictability. Examples include property taxes, sales taxes, licenses and permits, charges for services, fines and forfeits, franchise fees and recurring pass-through revenues. Small routine right-of-way sales are also considered Recurring Revenues, but all other land sales are Non-Recurring (one-time) Revenues. This does not include Fund Balance.

Structural Balanced Budget – Budget that balances Recurring Revenues and Recurring Expenditures and the current portion of all known long-term liabilities within the current fiscal year, including but not limited to: other post-employment benefits (OPEBs); compensated absences; and current annual service cost plus interest on unfunded pension liabilities, which is the difference between the total pension liability and the value of assets set aside in a pension plan to pay benefits, plus amortization of the unfunded liabilities over a program period (this definition is intended to align with the pension-related language in Section G.2.).

FINANCIAL POLICIES

	CURRENT STATUS
B. General Policies	
1. With respect to the interpretation and application of these policies, the City shall comply with all applicable federal and state laws, the City Charter and Code of City Ordinances, Financial Accounting Standards Board (FASB) and Governmental Accounting Standards Board (GASB) standards, and all bond covenants, whether existing or hereafter provided, and associated ordinances relating to all budget, accounting, reporting, disclosure, and finance activities, and financial policies. In any conflict between these policies and such governing law, standards or documents, such governing law, standards or documents shall prevail.	In Compliance
2. The City will seek out, apply for, and effectively administer Federal, State, and other grants that address the City's priorities and policy objectives and provide a positive benefit to the city. Local tax dollars will not be used to make up for material losses of grant aid without first City Council reviewing and approving the program and its merits as a budgetary increment.	In Compliance
3. The proposed operating budget and proposed five-year Capital Improvement Plan (CIP) for each year shall include statements indicating whether they are in compliance with each relevant adopted financial policy. The adopted budget shall include a comprehensive listing of all adopted financial policies indicating whether the City is in compliance with each policy; beginning in FY2020, there shall be a statement explaining why the City is, or is not, in compliance with said policy. Where the City is not in compliance, the statement shall also include a plan for how the City will achieve compliance.	In Compliance
4. The City's financial policies shall be reviewed at least every two years by the Mayor or the Mayor's designee; the results of the review are to be presented to BFA, and any proposed amendments are to be presented to City Council for consideration.	In Compliance
C. General Fund Reserve Policies	
1. The City will maintain Fund Balance as additional insurance against disasters, emergencies, and economic instability. The City's desired minimum unassigned Fund Balance for any given fiscal year is 7.5% of General Fund expenditures for that fiscal year, excluding debt service payments and transfers for pay-as-you-go (PAYGO) capital expenditures.	In Compliance

FINANCIAL POLICIES

	CURRENT STATUS
2. Unassigned Fund Balance in excess of the desired minimum is to be available for appropriation by City Council and shall normally be used to fund Non-Recurring Expenditures. In the event a balanced budget is not attainable, that Fund Balance may be used for Recurring Expenditures and to achieve budget balance: a. If the budget imbalance is expected to last for no more than one year and can be corrected with use of Fund Balance available in excess of the desired minimum; or b. If the budget imbalance is expected to continue beyond one year, provided that Fund Balance in excess of the desired minimum is used to achieve balance as part of a corresponding plan to close the gap through revenue increases and/or expenditure reductions. (Note: this is intended to align with Section G.3.'s requirement that proposed use of Non-Recurring Revenues for Recurring Expenditures must be accompanied by a justification to City Council and a plan to end dependence on Non-Recurring Revenue sources)	In Compliance
3. The unassigned Fund Balance may be temporarily reduced below the desired minimum when required for response to major disasters or to provide short-term resources in the event of economic instability or revenue shortfalls related to circumstances beyond the City's control. Any proposed use of Fund Balance which decreases Fund Balance below the desired minimum shall include a justification presented to City Council and shall require approval from two-thirds of the City Council present and voting. Once the event causing use of Fund Balance below the desired minimum has concluded, the City shall allocate sufficient funds to restore unassigned Fund Balance to at least 7.5% of General Fund expenditures (excluding debt service payments and transfers for pay-as-you-go (PAYGO) capital expenditures) by the end of the second subsequent full fiscal year.	In Compliance
4. In addition to the Fund Balance, the City shall maintain a separate Budget Stabilization Fund in an amount not less than the greater of (a) 1% of Adopted Budget General Fund expenditures (excluding debt service payments and transfers for pay-as-you-go (PAYGO) capital expenditures) or (b) $25 million, which may be used in accordance with the definition of the fund. Transfers necessary to meet this requirement shall occur by July 31 of each fiscal year. Any proposed use of the Budget Stabilization Fund shall be accompanied by a justification to City Council and shall require approval from two-thirds of the City Council present and voting. When an event causing use of the Budget Stabilization Fund (BSF) has concluded, to restore the Budget Stabilization Fund to at least minimum levels: (i). If the event does not qualify for reimbursement as a state or federally declared disaster, the City shall allocate sufficient funds within 365 days of the date the funds are transferred out of the BSF. (ii). If the event does qualify for reimbursement as a state or federally declared disaster, the City shall allocate sufficient funds by the end of second subsequent full fiscal year.	In Compliance

FINANCIAL POLICIES

CURRENT STATUS

D. Enterprise Funds Reserve Policy

1. Each enterprise fund, as defined by GASB, shall have an appropriate written methodology for determining minimum and maximum cash reserves to serve as a margin or buffer for meeting obligations, mitigating risks, and ensuring stable services and fees. Factors to be considered in determining minimum and maximum cash reserves include any controlling bond covenants or indentures, as well as each fund's risk and revenue volatility, and other considerations such as cash funding of capital projects. The methodology for determining minimum and maximum cash reserves should define reserves in terms of days of operating cash on hand and should identify components of cash reserves. — In Compliance

E. Special Revenue Fund Reserve Policy

1. The proposed and adopted operating budget each year shall include the budgets of all special revenue funds that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. — In Compliance

2. Certain special revenue funds shall have an appropriate written methodology for determining minimum and maximum cash reserves to serve as a margin or buffer for meeting obligations, mitigating risks, and ensuring stable services and fees. Any fiscal year-end fund balance that exceeds the established maximum cash reserve of the special revenue fund may be transferred to the General Fund, subject to City Council approval of an ordinance revising the ordinance establishing such special revenue fund and specifically authorizing such transfers, where such City Council approval is required. — In Compliance

F. Internal Service Fund Health Benefits Fund Reserve Policies

1. The City will fund a catastrophic and general claim risk reserve for unexpected large losses related to self-insurance healthcare costs managed by a third-party plan administrator and paid through an internal service fund. The following reserves will be maintained within the fund: — In Compliance

   a. Claim Reserve – Periodically, and at least once every fiscal year, it will be determined by the Human Resources Department in conjunction with the Finance Department whether the fund has a funded liability to pay claims that have already been incurred but not reported as of that day. The plan is also obligated to cover the cost of administering run-out claims in the event that any of the self-insured programs are terminated.

   b. Contingency Reserve – This reserve augments the Claim Reserve and represents an estimate for claim events that are unforeseen and catastrophic. The Contingency Reserve covers costs associated with such unexpected claims and provides financial capacity for smoothing the catastrophic and general claims payments. The amount of the Contingency Reserve shall be maintained at the minimum of 10% of annual claims up to a maximum of 60 days of average claims expense paid over the prior fiscal year (12 months) for each self-insured program.

      This Contingency Reserve also supports:

FINANCIAL POLICIES

CURRENT STATUS

i. Maintaining cost effective and competitive benefits during periods of economic downturn, reduced revenues or higher expenses;

ii. Maintaining cost effective and competitive benefits during periods of high medical cost trends, substantial insurance/reinsurance rate increases and an ability to absorb multiple catastrophic medical claims occurring simultaneously; and

iii. Maintaining flexibility in the fund regarding calculating the degree and amount of risk it is willing to assume on a self-funded basis.

Such reserves will be funded by the City and subscriber (active and retiree) contributions as determined appropriate by the Human Resources Department in conjunction with the Finance Department. Subscriber funds are first in and first out in claim payments; therefore, any excess health benefit contributions are City funds.

G. Operating Budget Policies – Revenues and Expenditures

1. The City will adopt a Balanced Budget annually, with each fiscal year's budget presented to and passed by City Council before the beginning of that fiscal year and in accordance with state law, the City Charter, and local ordinances. — In Compliance

2. All post-employment and employee benefit systems will be financed in a manner to fully and systematically fund all liabilities, with the City making all necessary payments in compliance with contractual obligations and statutory requirements and in a manner that results in full amortization of liabilities over a closed 30-year period. City Council shall be fully informed if sufficient funds are not allocated in the current budget. — In Progress

3. The City's annual proposed and adopted budgets and a presentation to City Council shall identify the extent to which Recurring Revenues are aligned with Recurring Expenditures. If circumstances dictate use of Non-Recurring Revenues for Recurring Expenditures in any fund, justification must be presented to City Council with a plan to end dependence on Non-Recurring Revenue sources. — In Compliance

4. Each enterprise fund of the City shall maintain revenues which support the full (direct and indirect) cost of the services provided. (NOTE: This is not intended to preclude appropriate use of fund balance in line with enterprise fund balance policy described in Section D.1. above). — In Compliance

5. A comprehensive analysis of City fees and rates shall be performed on a rotation basis no later than every five years by Finance Department or an independent outside third-party contractor as deemed feasible in conjunction with the Department administering the fee, except for impact fees, which shall be made no later than every ten years, and presented to BFA. Legislatively mandated or contractually required fees are exempted from the comprehensive analysis. Fees may be adjusted by ordinance during the interim period based on supplemental analysis whenever there have been significant changes in the method, level or cost of service delivery (including automatic fee and rate adjustments per City ordinance). — In Progress

6. All General Fund revenues and resources, not including those identified in the adopted budget as Beginning Fund Balance – Unassigned, received in a fiscal year in excess of the adopted and amended annual operating budget (for same fiscal year) shall be designated to the Fund Balance and shall not be appropriated for expenditures except — In Compliance

FINANCIAL POLICIES

CURRENT STATUS

by ordinance. Pass-through funds not included in this calculation include, but are not limited to:

a. Sales Tax Revenues – pass-through payments related to strategic partnership agreements and transfers related to Chapter 380 agreements;

b. Property Tax – pass-through transfer amount to the Dedicated Drainage and Street Renewal Fund for captured revenue and transfers related to Chapter 380 agreements;

c. Municipal Service Fees revenues – pass-through transfer amount to Police Special Service Fund for police services in certain reinvestment zones; and

d. Other collection revenues – payment to vendors based on commission-based contracts.

7. A City employee compensation study shall be performed by an independent outside third-party contractor and presented to BFA at least every three years by the Human Resources Department in conjunction with the Finance Department. The compensation study shall review total compensation to include salary, overtime, medical benefits, paid leave, physical training leave, disability insurance, life insurance, retirement benefits, educational assistance programs, and all other compensation elements, and shall include appropriate comparisons to relevant competing employers from the public, non-profit and/or private sectors. — In Progress

8. Operating Maintenance funding will be prioritized each year to ensure capital facilities and equipment are sufficiently maintained and maintenance is not deferred to future years. To implement this policy, funding for Operating Maintenance of General Fund facilities shall be increased by at least 0.25% biennially beginning in FY2020 and continuing until annual funding reaches at least 2% of Current Replacement Value at which time it will remain constant. — In Compliance

9. All Requests for Council Action that request funding not in the adopted budget (e.g., establishing a new service not in the budget, increasing enforcement above the level established in the budget, etc.) must be accompanied by a Fiscal Note that includes start-up costs of the program or project and the projected operating and maintenance costs for a minimum of five years, as well as identification of corresponding budgetary savings or other funding source necessary to meet funding needs. — In Compliance

H. Capital Asset Management Policies

1. The five-year CIP shall be presented to and passed by City Council annually before the end of the preceding fiscal year. — In Compliance

2. Capital projects may not be included in the CIP without identified funding. Identified funding includes funds that are reasonably anticipated such as grants that have been awarded but not yet funded. Identified funding may also include proceeds from an anticipated future bond election. — In Compliance

3. A five-year operating budget impact projection for all projects shall be reported in the CIP. — In Compliance

FINANCIAL POLICIES

	CURRENT STATUS
4. All CIP-related Requests for Council Action must include a Fiscal Note that includes design and construction costs of the program/project and the projected operating and maintenance costs for a minimum of five years, as well as a reference to the item in the CIP where funding for the request is designated.	In Compliance
5. Beginning in FY2019, over the five-year CIP, an average of 2% of the Current Replacement Value of all General Fund facilities shall be included for capital maintenance in each fiscal year of the CIP and every CIP thereafter. Such funds may be used on any owned General Fund facility.	In Compliance
6. Except as required by law or legal agreements, proceeds from the sale of land or other assets shall be designated to the General Fund; and except as required by law or legal agreements, no City bond covenants, or similar agreements shall prohibit such designation or limit the use of such proceeds.	In Compliance

I. Long-Term Financial Planning Policies

1. A five-year General Fund financial forecast shall be presented to BFA and provided to City Council annually in advance of the release of the proposed budget. The five-year forecast will include: a. An in-depth analysis of economic conditions, revenues, expenditures, and all long-term obligations including debt, pensions, health benefits, accrued leave, and investment in facilities, fleet, and information technology; b. A plan for eliminating any funding shortfalls that would prevent adoption of a Balanced Budget in any year covered by the five-year forecast; and c. Identification of requirements for achieving a Structural Balanced Budget in the upcoming fiscal year and the subsequent fiscal year, including a list of options for eliminating any funding shortfalls preventing achievement of a Structural Balanced Budget for the upcoming fiscal year and the subsequent fiscal year.	In Compliance
2. Annually, the City shall use an independent outside third-party actuary to project the costs of its pension plans and unfunded liabilities for a period of 30 years or some other appropriate time horizon recommended by the City's actuary and approved by City Council. Costs shall be projected using the plans' assumed investment rates of return and shall include an appropriate number of downside scenarios (at least one) anticipating lower investment rates of return.	In Compliance
3. When a union contract is presented to City Council for adoption, supporting materials provided to the Council shall include an actuarial report estimating the impact of the proposed union agreement on pension system costs.	In Compliance

J. Debt Management Policies

1. It is the City's goal to at least maintain the current credit ratings on each type of City credit or enterprise fund as of the date of adoption of these policies.	Not in Compliance

FINANCIAL POLICIES

		CURRENT STATUS
2.	The debt service Fund Balance as of each fiscal year end relating to debt secured by ad valorem taxes shall be no less than debt service payments due within the first 180 days of the following fiscal year.	In Compliance
3.	A standardized presentation format for proposed debt transactions will be adopted by BFA. Presentations of debt transactions to BFA shall at least include the following information: revenue source securing the debt uses of the debt proceeds, estimated weighted average life of the debt, estimated change to the overall weighted average life of outstanding debt, estimated present value savings as applicable, estimated true interest cost, anticipated date of pricing, and closing.	In Compliance
4.	Any capital project financed through the issuance of bonds shall be financed for a period not to exceed the average expected life of the assets.	In Compliance
5.	Each fiscal year, the City will use that year's General Obligation (GO) debt service payment as a baseline to establish an index reflecting 4% annual growth in the City's GO debt service (i.e., if the current fiscal year's debt service is $100, then the debt service index for subsequent years would be $104, $108.16, $112.49, $116.99, etc.). If any proposed action by the City (e.g., adoption of the CIP, or Council authorization of debt issuance) is to cause the GO debt service schedule as projected by the City's Financial Advisor to exceed the index in FY2019 and/or any subsequent year(s), a funding mechanism (e.g., reduced expenditures or increased revenue) must be identified to offset the amount(s) by which the proposed debt service payment(s) exceed the index. For purposes of this section, "identification" of a funding mechanism is satisfied by presentation to BFA and/or City Council prior to any action that would incur GO debt.	In Compliance
6.	To reduce the General Fund transfer for debt service while remaining in compliance with all relevant bond or other debt covenants and indentures, the maximum annual General Fund transfer for debt service is to be maintained at 20% of General Fund revenues (excluding state and federal grants) until FY2019. Beginning in FY2019 and in each subsequent fiscal year, the maximum annual General Fund transfer for debt service is to be reduced by 0.5% annually until it reaches 12% of General Fund revenues (excluding state and federal grants), at which point the maximum is to be held constant and remain at 12%.	In Compliance
7.	The City will maintain average weighted General Obligation bond maturities of 12 years or less.	In Compliance
8.	When refunding debt, excluding special facility debt, the average weighted maturity of the refunded bonds may not be extended by more than one year unless approved by a two-thirds vote of the City Council present and voting.	In Compliance

FINANCIAL POLICIES

CURRENT STATUS

9. Excluding special facility debt, and other than periodic refunding of commercial paper in accordance with routine City business, the City may initiate a refunding of outstanding debt when: — In Compliance
   a. A refinancing is expected to relieve the City of financially restrictive covenants;
   b. A refinancing is expected to significantly reduce the remaining term of the debt being refunded; or
   c. At the transaction's initiation, the City's financial advisors project net present value savings of at least:

      i. 3% for Current Refundings, unless the final maturity of the refunded bonds is less than five years, in which case the bonds may be refunded for any savings if the final maturity of the bonds refunded is not extended; and

      ii. 5% for Advance Refundings, unless the final maturity of the refunded bonds is less than five years, in which case the bonds may be refunded for any savings if the final maturity of the bonds refunded is not extended.

   The Finance Working Group will be responsible for confirming that one of the above conditions exists.

10. All City financings must be approved by the Finance Working Group and must first be analyzed for long-term affordability and compliance with the City's financial policies and other legal or administrative requirements. — In Compliance

11. The City shall review all outstanding debt at least annually for the purposes of identifying refunding opportunities. — In Compliance

12. A formal procurement process shall be conducted by the Finance Working Group periodically when selecting underwriters in order to promote fairness, objectivity, and transparency. The process will be an open process that will allow the pool to remain open and allow the addition of new firms on an ongoing basis. The selection committee shall report results to BFA and present the approved list of underwriters for the following year. Criteria for inclusion shall include questions related to the areas listed below to distinguish firms' qualifications and experience, including but not limited to: — In Compliance

    a. Relevant experience of the firm and the individuals assigned to the issuer, and the identification and experience of the individual in charge of day-to-day management of the bond sale, including both the investment banker(s) and the underwriter(s);

    b. A description of the firm's bond distribution capabilities including the experience of the individual primarily responsible for underwriting the proposed bonds. The firm's ability to access both retail and institutional investors should be described;

    c. Demonstration of the firm's understanding of the issuer's financial situation, including ideas on how the issuer should approach financing issues such as bond structures, credit rating strategies, and investor marketing strategies;

    d. Demonstration of the firm's knowledge of local political, economic, legal, or other issues that may affect the proposed financing;

FINANCIAL POLICIES

CURRENT STATUS

e. Documentation of the underwriter's participation in the issuer's recent competitive sales or the competitive sales of other issuers in the same state;

f. Analytic capability of the firm and assigned investment banker(s);

g. Access to sources of current market information to provide bond pricing data before, during, and after the sale; and

h. Any finder's fees, fee splitting, or other contractual arrangements of the firm that could present a real or perceived conflict of interest, as well as any pending investigation of the firm or enforcement or disciplinary actions taken within the past three years by the Securities and Exchange Commission, the Municipal Securities Rulemaking Board, or any other regulatory agency.

K. Accounting, Auditing and Financial Reporting Policies

1. Single Audit Report or other audits of Federal and State grant funds will be performed in compliance with applicable provisions of the Single Audit Act, applicable Office of Management and Budget Circulars, and other relevant federal, state and local rules, and regulations. — In Compliance

2. Annual financial statements will be prepared in accordance with Generally Accepted Accounting Principles. — In Compliance

3. An annual audit will be performed by an independent public accounting firm in accordance with Generally Accepted Government Auditing Standards, and the opinion will be included in the Annual Comprehensive Financial Report (ACFR). The final published ACFR will be made public and uploaded to the City's website no later than 180 days after the last day of the City's fiscal year in accordance with state law. — In Compliance

4. To the extent practicable, all Component Units of the City must follow all City accounting, audit, and financial reporting policies. — In Compliance

5. The City will complete a year-end soft close of its books within 6 working days after August 31st of each year. The Accounting Transactions will be booked in a timely manner and General Ledger accounts will be reconciled by departmental unit to facilitate the year-end soft close. — In Progress

6. The Single Audit Report (SAR) (annual audit) will be uploaded to the Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the fiscal year. The SAR and the accompanying auditor's letter to management shall be released to City Council and published prominently on the City's website within 30 days of receipt from the auditor. — In Compliance

7. At least every two years, the Finance Working Group shall develop and update a written disclosure policy consistent with federal securities law and the City's continuing disclosure undertakings with respect to the City's outstanding debt. — In Compliance

L. Internal Control Over Financial Reporting Policies

1. The City's internal control structure will be based on the Committee of Sponsoring Organizations of the Treadway Commission on Fraudulent Financial Reporting framework — Not in Compliance

and comprised of the following five elements: (a) Control Environment – Factors include integrity and ethical values, commitment to competence, leadership philosophy and operating style, assignment of authority and responsibility, and policies and procedures; (b) Risk Assessment – Routine assessment of risk and its impact on internal controls; (c) Control Activities – Such as segregation of duties, authorization of transactions, retention of records, supervision or monitoring of operations, physical safeguards, etc.; (d) Information and Communication – Policies and procedures are documented and accessible; and (e) Monitoring – Assessment of the quality of performance over time and to determine whether controls are effective and track resolution achievements of identified problems.

2. The Single Audit Report as addressed in K.6. above shall include a report on the sufficiency of the City's internal controls over financial reporting and shall include or be accompanied by management's response to the report; these shall also be released to City Council and published prominently on the City's website within 30 calendar days of receipt (for the report) or completion (for management's response if not included in the report). — In Compliance

M. Local Economic Development Policies

1. The City shall define its scope of economic development emphasis through three distinct priorities: — In Compliance

   Priority 1: Foster increased economic opportunity for underserved Houstonians with the goal of reducing poverty and unemployment. To this end, the City shall prioritize financial incentive programs and resources to targeted areas (distressed, declining, brownfield or poor performing) that have poverty and unemployment rates above the City average to enhance their long-term sustainability.

   Priority 2: Through collaborative development of partnerships and strategic use of incentive programs to leverage third party financial resources, and with an emphasis on fostering technology and innovation, continue to support the defined industries (Energy, Aerospace, Manufacturing and Distribution, Biotech and Medical) that make up our competitive advantage and are recognized as the dominant economic contributors to the employment and capital base.

   Priority 3: Create programs designed to address a specific development deficiency within a defined geographic boundary with the intended outcome of stabilizing the local area. The City shall perform market and business analyses to identify target areas to focus its efforts. Priorities will be established to address specific development deficiencies, high poverty and/or unemployment areas, inadequate quality of life, assets, housing disparities, and insufficient access to food.

2. The City shall utilize varied market and business analyses and reports compiled by Mayor's Office of Economic Development Division or third-party sources to identify target areas to focus its efforts. Priorities will be established to address specific development deficiencies, high poverty and/or unemployment areas, inadequate quality of life, assets, housing disparities, and insufficient access to food. Upon identifying target areas that are distressed or otherwise deficient in relation to any economic development priority listed above, with primary emphasis on areas where poverty, unemployment, and/or underemployment above the City average are identified, the City shall establish the criteria, guidelines and performance metric by which to evaluate projects submitted for certain incentive consideration. — In Compliance

FINANCIAL POLICIES

CURRENT STATUS

3. The City shall determine the most appropriate economic development program(s) available to address one or more economic development priorities, and where applicable, engage public or private partners to contribute financial or other resources to achieve the desired economic or development outcome. — In Compliance

4. The City shall set forth project eligibility and/or scoring criteria to include: minimum job creation, minimum compensation levels, minimum private investment, justification for public participation, qualifying public improvements (including City infrastructure), term of incentive, financial viability of developer, public purpose for financial assistance, and where applicable total project costs. Project eligibility and scoring criteria shall give clear preference and greater weight to projects that offer community benefits including, but not limited to: employee compensation above the minimum required; provision of employee health benefits; hiring/employment of people living in communities identified as having poverty, underemployment, and/or unemployment above the city average; open opportunities for employment and job training for individuals with barriers to employment (specifically, individuals with criminal records and low educational attainment); and quality workforce housing for families earning no more than 120 percent of the Houston metropolitan area's median family income. Specific minimum thresholds for all criteria shall be reflected in local ordinances or policies governing use of economic development tools such as grants, loans, tax abatements, and other programs. — In Compliance

5. Standardized application and evaluation formats will be adopted by the Economic Development Committee or the equivalent appropriate committee as defined by the Mayor for use in consideration of economic development projects. — In Compliance

6. The standard application format for economic development projects shall include, but is not limited to, the following: — In Compliance

   a. Name of the applicant;
   b. General nature of the applicant's investment;
   c. Relationship between the applicant's industry and the types of jobs to be created by the applicant;
   d. Relative level of the applicant's investment per job to be created by the applicant;
   e. Number of each type of job to be created by the applicant, distinguishing between temporary/seasonal vs. permanent jobs, part-time vs. full-time jobs, and newly created vs. retained jobs;
   f. Wages, salaries, and benefits to be offered by the applicant to the job holders for each type of job, the ability of the applicant to locate or relocate in another state, or another city in the region;
   g. Impact the project will have on the City;
   h. Specific plans and goals for delivery of community benefits such as those identified in Section M.4. above;
   i. The City's proposed investment in the project, including total investment and investment per job proposed for creation;
   j. Project applicant's performance on other City-incentivized projects during the five years preceding the date of application, where applicable; and

FINANCIAL POLICIES

CURRENT STATUS

k. Projected market value of the proposed project.

7. The standard evaluation criteria for economic development projects shall include, but are not limited to, the following: — In Compliance

   a. Scope and appropriateness of economic development tools;
   b. Eligibility in accordance with Section M.4. above;
   c. Compliance with the City's standard application format; and
   d. Performance for any prior approved projects.

8. The Mayor's designee, in conjunction with the City Attorney, shall establish procedures by which the City shall recoup its investment in the event a project fails to comply with the terms of its agreement for projects receiving local city incentives. — In Compliance

9. The Mayor's designee shall report annually to the Economic Development Committee (and/or any other committee charged with overseeing economic development activities) detailing the progress of each active project in which the City has provided an incentive. A project shall not be deemed inactive and removed from the report until the project has achieved its goals or the City has recouped its investment. Such reports shall be published prominently on the City's website within 30 calendar days of presentation to the appropriate committee. Annual reports shall include, but are not limited to, the following: — In Compliance

   a. Amount of the investment each recipient committed to expend or allocate;
   b. Amount of the investment each recipient expended or allocated;
   c. Market value of the property of each recipient as determined by appraiser;
   d. Number of jobs each recipient of an incentive committed to create;
   e. Number of new jobs each recipient actually created, the range of actual salaries with benefits component of the new jobs created, and the number of jobs created that provide health benefits for employee;
   f. Community benefits to be delivered as part of the project agreement; and
   g. Community benefits delivered, including identification of any areas where benefits delivered did not meet projected levels specified in the project agreement.
   h. For Chapter 380 agreements, tax abatements and Texas Enterprise Zone endorsements, annual reporting shall also include:
      i. The projected economic value to the City at the time of execution of the agreement through the respective project's completion;
      ii. Any alterations to the projected economic value to the City;
      iii. Economic benefits realized by the City since the execution of the respective agreements; and
      iv. Analysis of the positive and negative impacts (economic and otherwise) on the community and immediately surrounding communities.

10. The Mayor's designee shall hold a public hearing for each recommended economic development project at least 10 days before the City Council may vote on the proposed project's application. This hearing may be held before the Economic Development Committee or other appropriate City Council committee established by the Mayor; the — In Compliance

proposal and related unrestricted information shall be made available to the public at least three days prior to the public hearing.

N. Tax Increment Reinvestment Zone (TIRZ) Policies

The Mayor's Office of Economic Development (MOED) will manage, administer and govern the City of Houston's Tax Increment Reinvestment Zone (TIRZ) Program in accordance with the guidelines defined in the TIRZ Administrative Procedures developed in 2023 and in alignment with the TIRZ Policies reflected in this section. The MOED will be required to present the compliance of items #1- #5 below to the Economic Development Committee on an annual basis if any actions were approved by council in the prior year. For any council-approved action that is noncompliant, the MOED must provide the rationale for noncompliance. — In Progress

1. Creation: Tax Increment Reinvestment Zones will be considered only when the area proposed clearly demonstrates a nexus between the proposed eligible TIRZ projects and economic growth spurred by new investment within the proposed geographic boundary. Evidence must demonstrate: — In Progress
   a. At least 50% projected increase in the Assessed Value from development during the initial TIRZ term life (30 years or as defined in the TIRZ creation document);
   b. Clearly defined goals, defined projects, and a plan for attracting private investment;
   c. Immediate or near term "committed or known" private investment within year one; and
   d. Ability to meet stated development and revenue goals reflected in an Economic Impact Study.

2. Life Extensions: The life extension of an existing TIRZ will be evaluated and considered for any of the following scenarios: — In Compliance
   a. Is required to secure financing for an approved project to expedite construction;
   b. Will provide for additional time to complete an approved project;
   c. Will generate revenue for projects reflected in a project plan if supported by a planned new investment; or
   d. Is needed to leverage new local, state, federal or philanthropic funding.

3. Termination: Termination will be recommended if: — In Progress
   a. A TIRZ has either met the objectives defined in the zone's project plan; or
   b. A TIRZ has "underperformed" and has been unsuccessful at meeting the objectives defined in the Zone's project plan after 15 years from its creation.

4. Boundary Adjustments: — In Compliance
   a. Annexations into existing Zones will be evaluated and considered for any of the following scenarios:
      i. Further the objectives of the TIRZ's project plan;
      ii. Will attract private investment in the proposed area;

FINANCIAL POLICIES

CURRENT STATUS

iii. Support an application to the state or federal housing agency for the development and construction of low-income housing; or
iv. Support an application for state, federal, or philanthropic funding for transportation, park, or other infrastructure.

b. De-annexations will be evaluated and considered if the reduction in the boundary will either:
i. Increase the revenue generated in the area remaining after the reduction; or
ii. Increase the City's capacity to designate other areas for Tax Increment Financing considering the 25% statutory limitation.

5. Non-Contiguous TIRZ: Non-Contiguous TIRZs will be evaluated and considered on a case-by-case basis where the criteria in Chapter 311 are met. Additional considerations must include an alignment between the area proposed for annexation with the existing TIRZ and the existing TIRZ's capacity to generate revenue sufficient to meet its project plan objectives and to fund public capital infrastructure in the proposed area that is likely to encourage private investment or spur economic development. — In Progress

6. TIRZ Performance: Mayor's Office of Economic Development Division will engage regularly with each TIRZ Board to assess and evaluate the TIRZ's performance relative to the goals, revenue generation, and timeline for the delivery of capital projects stated in the project plan. — In Progress

   TIRZs that are either not performing or underperforming to the project plan will be required to provide an action plan that will encourage and attract private investment ultimately increasing the revenue generated within the Zone to construct projects as defined in the project plan.

7. TIRZ Budgets and Capital Improvement Plans: The Annual Budget and CIP will be presented to City Council for approval only after the operating budget and capital projects have been reviewed and approved by the Mayor or designee, Finance, Houston Public Works, and the TIRZ/Redevelopment Authority Boards. — In Compliance

   The budget will only reflect projects with identified funding sources (including existing funding sources or approved future funding sources) and contain a minimal capital reserve as established by the Finance Department.

8. Debt Authorization and Issuance: The City's Finance Department and the TIRZ Bond Team will work cooperatively on all bond related matters including "pre-issuance" meetings, appointment of bond-related providers to ensure governance and to benefit from the City's providers which may have lower issuance cost options. — In Compliance

GENERAL FUND

General Fund Summary..... II - 2
General Fund Resources Summary..... II - 4
General Fund Expenditures/Other Uses Summary..... II - 18

GENERAL FUND SUMMARY

Fund Name: General Fund
Fund No. : 1000

		FY2025 Actual	FY2026 Adopted	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance - Unassigned	$	566,725,633	380,797,520	480,864,435	480,864,435	**299,911,342**
Revenue and Other Sources						
General Property Taxes		1,420,880,716	1,504,361,909	1,504,361,909	1,451,748,624	**1,502,576,649**
Industrial Assessment		30,455,728	27,685,183	27,685,183	27,685,183	**27,583,699**
Sales Taxes		919,289,096	902,315,939	902,315,939	920,597,620	**942,203,000**
Other Tax		23,694,989	23,955,000	23,955,000	23,955,000	**23,955,000**
Electric Franchise		100,070,351	98,620,231	98,620,231	98,612,615	**101,199,794**
Telephone Franchise		13,918,147	12,264,020	12,264,020	12,346,015	**10,555,683**
Gas Franchise		16,232,157	16,777,389	16,777,389	16,777,389	**16,494,114**
Other Franchise		20,916,977	18,484,018	18,484,018	21,119,425	**19,952,477**
Licenses and Permits		36,111,889	35,396,786	35,396,786	33,858,902	**22,704,019**
Intergovernmental		75,939,840	31,511,945	31,511,945	54,678,897	**153,297,353**
Charges for Services		103,880,042	87,722,252	87,722,252	101,913,842	**96,358,291**
Direct Interfund Services		76,970,873	80,214,983	80,214,983	80,033,837	**85,880,327**
Indirect Interfund Services		25,847,740	30,563,968	30,563,968	30,563,968	**29,579,196**
Municipal Courts Fines and Forfeits		17,015,826	19,018,745	19,018,745	19,018,745	**19,345,060**
Other Fines and Forfeits		3,439,800	2,354,385	2,354,385	2,531,117	**2,292,265**
Interest		22,047,613	21,893,000	21,893,000	19,567,340	**19,032,600**
Miscellaneous/Other		15,650,378	12,680,990	12,680,990	19,456,134	**14,653,701**
Total Revenue and Other Sources		2,922,362,162	2,925,820,743	2,925,820,743	2,934,464,653	**3,087,663,228**
Other Resources						
Sale of Capital Assets		41,368,170	2,500,000	2,500,000	2,956,080	**2,693,628**
Transfers From Other Funds		12,389,241	43,602,288	43,602,288	46,692,528	**41,543,306**
Total Other Resources		53,757,411	46,102,288	46,102,288	49,648,608	**44,236,934**
Total Available Resources		3,542,845,206	3,352,720,551	3,452,787,466	3,464,977,696	**3,431,811,504**
Expenditures and Other Uses						
Public Safety						
Fire Department		680,373,832	659,035,100	732,262,375	732,262,375	**718,970,217**
Houston Emergency Center		9,395,161	8,822,493	8,822,493	8,822,493	**8,593,127**
Municipal Courts Department		30,315,489	26,029,069	25,617,242	25,148,288	**26,912,787**
Police Department		1,064,519,068	1,110,813,360	1,131,190,938	1,131,190,938	**1,218,334,289**
Public Safety		1,784,603,550	1,804,700,022	1,897,893,048	1,897,424,094	**1,972,810,420**
Development & Maintenance Services						
General Services		48,049,974	46,232,975	46,507,209	46,507,209	**47,431,834**
Houston Public Works		1,194,983	1,159,156	1,153,038	1,153,038	**1,202,224**
Planning & Development		2,944,741	3,085,508	3,026,596	2,273,617	**2,763,562**
Solid Waste Management		109,026,607	101,400,918	103,514,999	103,514,999	**0**
Development & Maintenance Services		161,216,305	151,878,557	154,201,842	153,448,863	**51,397,620**

GENERAL FUND SUMMARY

Fund Name: General Fund
Fund No. : 1000

	FY2025 Actual	FY2026 Adopted	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Human & Cultural Services					
Department of Neighborhoods	13,023,673	7,479,611	6,740,053	6,421,039	**7,370,409**
Housing & Community Development	2,312,316	1,609,795	1,866,527	1,866,527	**1,289,103**
Houston Health Department	58,865,076	50,013,297	51,501,242	51,501,242	**41,887,989**
Library	53,056,078	50,056,632	50,531,503	50,531,503	**50,531,503**
Parks and Recreation	93,056,854	89,068,251	88,056,026	88,056,026	**88,543,386**
Human & Cultural Services	220,313,997	198,227,586	198,695,351	198,376,337	**189,622,390**
Administrative Services					
Administration and Regulatory Affairs	36,439,000	28,885,315	28,527,114	28,231,435	**29,636,005**
City Secretary	1,051,479	812,463	792,722	739,338	**822,140**
Finance Department	21,814,871	23,048,557	23,341,373	23,341,373	**23,902,807**
Human Resources	1,187,177	1,424,732	1,424,732	1,424,732	**1,424,732**
Legal	19,016,247	18,661,565	18,586,571	17,581,946	**18,845,160**
Office of Business Opportunity	4,758,559	4,841,785	4,944,867	4,586,959	**5,103,167**
Administrative Services	84,267,333	77,674,417	77,617,379	75,905,783	**79,734,011**
Elected Officials					
City Controller	10,394,233	10,978,175	11,042,841	10,941,784	**11,586,692**
City Council (1)	15,049,092	19,246,137	22,566,698	22,566,698	**16,965,724**
Mayor's Office	8,693,457	8,128,958	8,065,406	8,065,406	**8,402,614**
Elected Officials	34,136,782	38,353,270	41,674,945	41,573,888	**36,955,030**
Other					
General Government	258,868,247	268,936,672	290,237,100	290,237,100	**288,936,454**
Total Expenditures Other than Debt / PAYGO	2,543,406,214	2,539,770,524	2,660,319,665	2,656,966,065	**2,619,455,925**
Debt Service and PAYGO Capital					
Captured Revenue Transfer to DDSRF	135,946,652	183,834,744	183,834,744	183,834,744	**215,031,733**
Trans to PIB Bonds Debt Service	380,860,426	324,165,004	324,168,146	324,168,146	**322,705,042**
Debt Service and PAYGO Capital Projects	516,807,078	507,999,748	508,002,890	508,002,890	**537,736,775**
Total Expenditures and Other Uses	3,060,213,292	3,047,770,272	3,168,322,555	3,164,968,955	**3,157,192,700**
Fund Balance - Unassigned	482,631,914	304,950,279	284,464,911	300,008,741	**274,618,804**
Total Budget	3,542,845,206	3,352,720,551	3,452,787,466	3,464,977,696	**3,431,811,504**
Changes to Unassigned Fund Balance	(887,114)	(97,399)	(97,399)	(97,399)	**(796,854)**
Prepaid Items and Imprest Cash	(880,365)	0	0	0	**0**
Ending Fund Balance - Unassigned	480,864,435	304,852,880	284,367,512	299,911,342	**273,821,950**
Amount Assigned for:					
Budget Stabilization Fund Reserve (2)	2,434,062	14,397,705	14,397,705	14,397,705	**26,194,559**
Ending Fund Balance - Unassigned	480,864,435	304,852,880	284,367,512	299,911,342	**273,821,950**
Total Ending Fund Balance $	483,298,497	319,250,585	298,765,217	314,309,047	**300,016,509**

(1) Cty Council budget includes funding for Council District Service Project Programs.

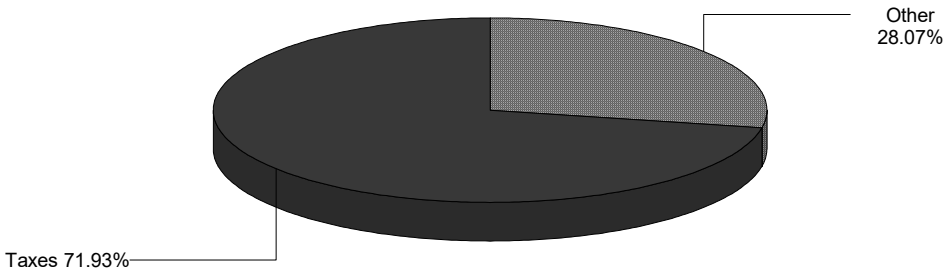
(2) The FY2027 Budget Stabilization Fund Reserve Target is $26.2 million representing an amount not less than the greater of (a) 1% of Adopted Budget General Fund expenditures (excluding debt service payments and transfers for pay-as-you-go (PAYGO) capital expenditures) or (b) $25 million. In FY2025, $23 million was transferred to the Disaster Recovery Fund (Fund 5303) for Derecho and Hurricane Beryl. $12 million is replenished in FY2026 and the remaining will be replenished in FY2027 to be in compliance with Financial Policies.

The General Fund Summary in some cases may not agree with some of the departmental totals due to prior year restatements.

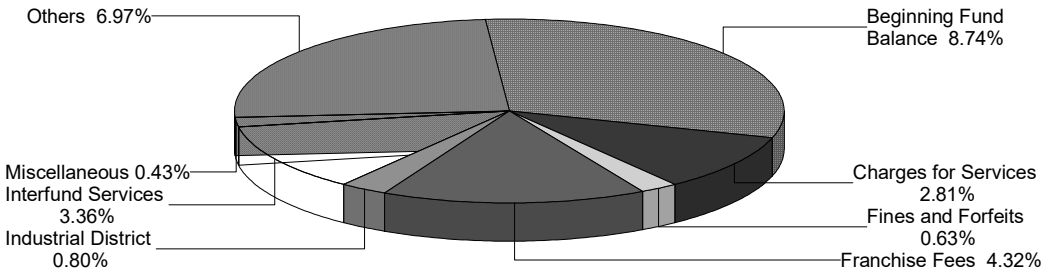
GENERAL FUND RESOURCES SUMMARY

The General Fund is the City of Houston's largest operating fund. With total resources of $3.4 billion budgeted in FY2027, this fund relies heavily on various forms of revenue to finance its operations. As illustrated below, approximately 72% percent of the total resources in the General Fund are from taxes, mainly property and sales taxes.

GENERAL FUND RESOURCES
FY2027 BUDGET



COMPOSITION OF OTHER (ABOVE)



The composition of the FY2027 General Fund resources is listed below:

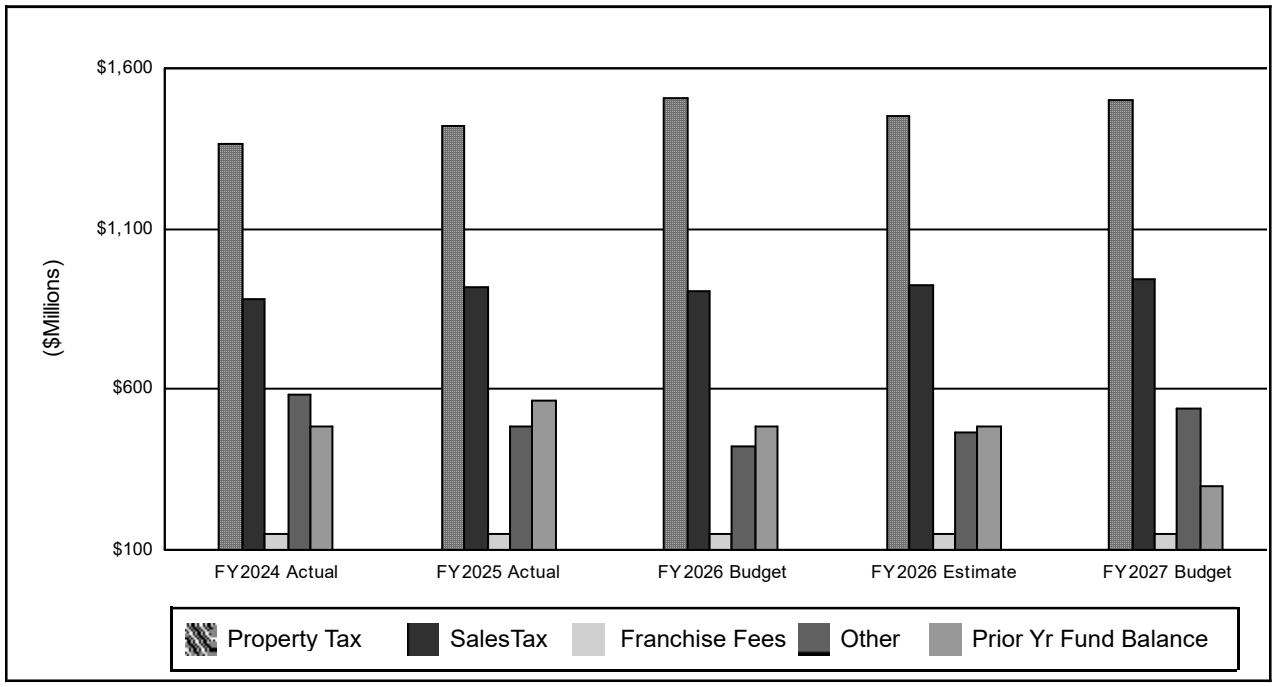
RESOURCE CATEGORIES	RESOURCE FY2027 BUDGET*	% OF TOTAL BUDGET
Taxes:		
Property Taxes	1,502,577	43.78%
Sales Taxes	942,203	27.45%
Other Tax	23,955	0.70%
Franchise Fees	148,202	4.32%
Industrial District	27,584	0.80%
Licenses and Permits	22,704	0.66%
Intergovernmental	153,297	4.48%
Charges for Services	96,358	2.81%
Interfund Services	115,460	3.36%
Fines and Forfeits	21,637	0.63%
Interest	19,033	0.55%
Miscellaneous/Other	14,654	0.43%
Total Revenue	3,087,664	89.97%
Sale of Capital Assets	2,694	0.08%
Transfers In	41,543	1.21%
Beginning FY2027 Fund Balance	299,911	8.74%
TOTAL RESOURCES	3,431,812	100.00%

* Dollars in Thousands

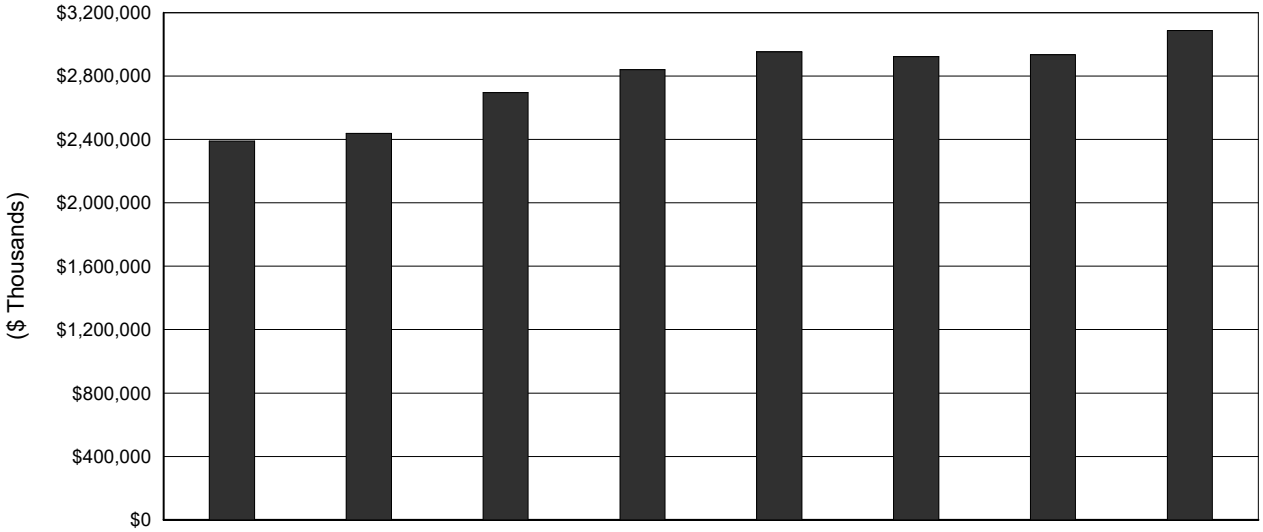
Total may reflect slight variances due to rounding

The graph below provides a four-year comparison of the City's resources in millions of dollars.

RELATIONSHIP OF GENERAL FUND RESOURCES
FY2024 THROUGH FY2027



Total General Fund Revenue



FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Budget
$2,390,314	$2,439,219	$2,695,794	$2,840,103	$2,951,822	$2,922,362	$2,934,465	$3,087,663

Table I below provides the FY2027 General Fund revenue budget by categories. As shown, the total revenue is expected to be $3.1 billion or $153.2 million higher than the projected FY2026 revenue.

Table I

FY2027 Revenue Budget
Compared with FY2026 Estimate

Category	Projected Revenue ($ Thousands) FY2026 Estimate	FY2027 Budget	Increase / (Decrease)
General Property Taxes	1,451,749	1,502,577	50,828
Industrial Assessment	27,685	27,584	(101)
Sales Taxes	920,598	942,203	21,605
Other Tax	23,955	23,955	0
Electric Franchise	98,613	101,200	2,587
Telephone Franchise	12,346	10,556	(1,790)
Gas Franchise	16,777	16,494	(283)
Other Franchise	21,119	19,952	(1,167)
Licenses and Permits	33,859	22,704	(11,155)
Intergovernmental	54,679	153,298	98,619
Charges for Services	101,914	96,358	(5,556)
Direct Interfund Services	80,034	85,880	5,846
Indirect Interfund Services	30,564	29,579	(985)
Municipal Courts Fines and Forfeits	19,019	19,345	326
Other Fines and Forfeits	2,531	2,292	(239)
Interest	19,567	19,033	(534)
Miscellaneous/Other	19,456	14,654	(4,802)
Total	**2,934,465**	**3,087,664**	**153,199**

Taxes

Property Taxes

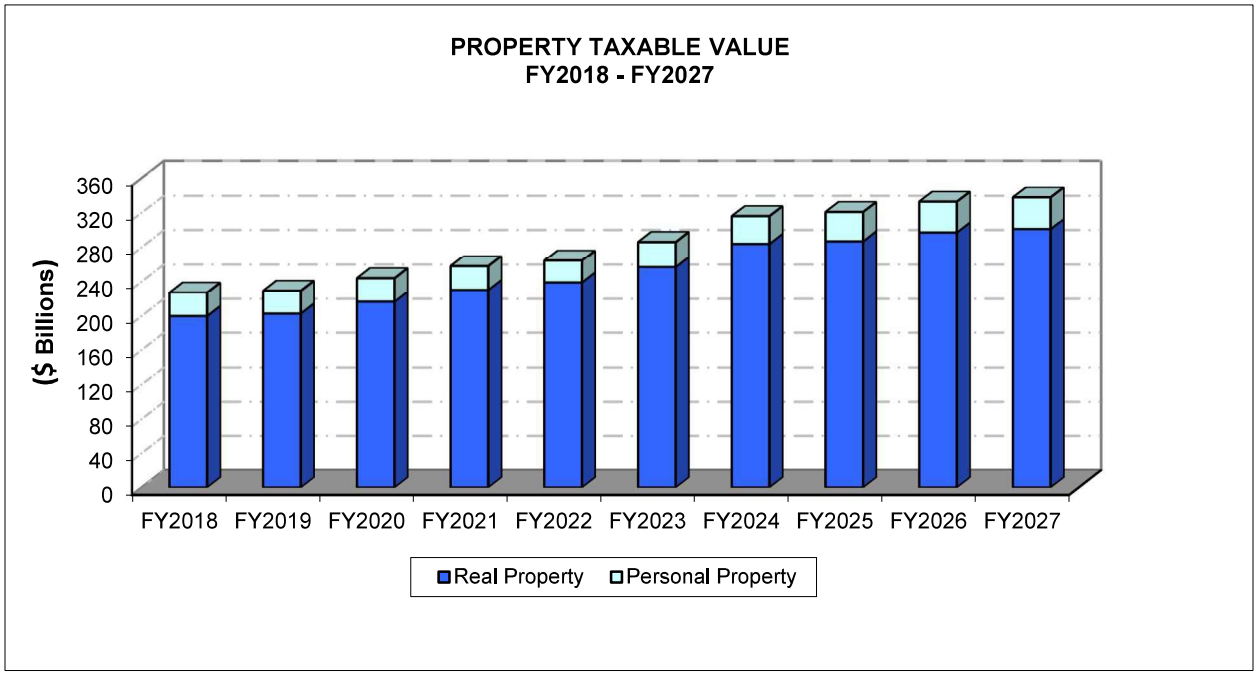
General property taxes are ad valorem taxes levied on the assessed valuation of real and personal property. Taxable values for all real and personal property within the City, depending on their locations, are established by the Harris Central Appraisal District (HCAD), Montgomery Central Appraisal District (MCAD) or Fort Bend Central Appraisal District (FBCAD), collectively Central Appraisal Districts (CAD), based upon market values as of January 1st. City Council approves exemptions such as homestead, 65 and over, disabled as well as Freeport exemptions and then sets a tax rate according to the state law. The current tax rate for Tax Year 2025 (FY2026) for the City of Houston is 51.919 cents per $100 of taxable value. The tax rate for Tax Year 2026 (FY2027) for the City of Houston is currently estimated to be 51.919 cents per $100 of taxable value

Based upon the adopted tax rate set by Council and taxable value as assessed by CAD, tax bills are generated and sent to taxpayers by the Harris County Tax Office around mid-November. Payment is due by January 31st of the following year. Taxes not paid by the due date are delinquent and subject to penalties and interest charges. Taxpayers who wish to appeal values set by CAD may do so if taxes on the uncontested value are paid timely.

Occasionally, taxes are overpaid as a result of errors in appraisal or an overpayment by a taxpayer. The Harris County Tax Office refunds such payments based upon the Texas Property Tax Code and documentation supplied by the taxpayers. Fluctuations in collections reflect changes in assessed property values, collection efforts, and tax rate.

Our assumption for the FY2027 value is $343.2 billion, which is net of the current senior/disabled exemption of $260,000. The estimated taxable value is then reduced by the estimated incremental value of properties within the Tax Increment Reinvestment Zones (TIRZ). The taxable value net of TIRZ is estimated at $294.0 billion. The CAD's typically provides the Certified Estimate City on April 30, 2026 which is the basis for the value assumption below.

Below is a graph showing the ten-year history of property taxable values in Houston, with the $343.2 billion estimate shown for FY2027.



CITY OF HOUSTON APPRAISED VALUE
($ Millions)

Fiscal Year	Tax Year	Real Property	Personal Property	Total Value
2005	2004	86,433	19,467	105,900
2006	2005	91,827	19,293	111,120
2007	2006	99,483	20,858	120,341
2008	2007	112,241	23,214	135,455
2009	2008	125,982	23,645	149,628
2010	2009	125,999	24,094	150,093
2011	2010	120,546	22,360	142,905
2012	2011	122,747	22,279	145,026
2013	2012	128,081	23,670	151,752
2014	2013	141,684	25,714	167,398
2015	2014	160,088	26,956	187,043
2016	2015	175,512	28,267	203,779
2017	2016	192,510	28,023	220,533
2018	2017	200,189	27,131	227,319
2019	2018	203,040	26,474	229,514
2020	2019	216,505	27,494	243,999
2021	2020	230,615	27,376	257,990
2022	2021	239,372	25,372	264,744
2023	2022	256,575	28,592	285,167
2024	2023	283,795	31,962	315,757
2025	2024	286,998	34,297	321,294
2026	2025	296,459	36,157	332,615
2027	2026	306,366	36,871	343,237

Property Tax Collections

In November 2004, Proposition No. 1 was passed amending the City Charter to limit the annual increase in total ad valorem tax revenues. The increase is capped at the lower of the increase in Consumer Price Index (CPI) plus the growth in population or 4.5% over the prior fiscal year. In addition, in November 2006, Proposition H was passed to further increase the applicable revenue limitations by $90 million.

The FY2027 property tax revenue estimate assumes the above taxable value growth and a tax rate of $0.51919. This results in a net revenue of $1.50 billion. This revenue is an increase of $50.8 million or 3.50% from the FY2026 revenue estimate of $1.45 billion and only contemplates revenue growth based on growth in property values. Although the proposed budget does not contemplate budgeting at the Prop 1 cap level, the calculation is performed below for verification that the proposed budged complies with the Prop 1 cap. The Finance Department applied the 2025 inflation rate of 1.2914% and 0% for the population growth for purposes of calculating Proposition 1. This results in a net revenue of $1.52 billion. This revenue is an increase of $70.9 million or 4.88% from the estimated FY2026 revenue of $1.45 billion. The property tax rate will be adjusted accordingly to levy revenues no higher than the Proposition 1 and Proposition H limitation and the limitations imposed by Senate Bill 2.

The Proposition 1 and Proposition H revenue limitation is calculated with the following assumptions.

Population (1)	
July 1, 2003	2,009,669
July 1, 2004	2,012,626 + 0.1471%
July 1, 2005	2,076,189 + 3.1582%

CPI (2)		
2003	163.7	
2004	169.5	+ 3.5431%
2005	175.6	+ 3.5988%

July 1, 2006	2,144,491 + 3.2898%		2006	180.6 + 2.8474%
July 1, 2007	2,208,180 + 2.9699%		2007	183.8 + 1.7929%
July 1, 2008	2,244,615 + 1.6500%		2008	189.967 + 3.3339%
July 1, 2009	2,257,926 + 0.5930%		2009	190.495 + 0.2779%
July 1, 2010	2,099,451 - 7.0186%		2010	194.172 + 1.9302%
July 1, 2011	2,145,146 + 2.1765%		2011	200.495 + 3.2564%
July 1, 2012	2,160,821 + 0.7307%		2012	204.213 + 1.8544%
July 1, 2013	2,195,914 + 1.6241%		2013	207.574 + 1.6458%
July 1, 2014	2,239,558 + 1.9875%		2014	213.365 + 2.7898%
July 1, 2015	2,296,224 + 2.5302%		2015	213.039 - 0.1528%
July 1, 2016	2,303,482 + 0.3161%		2016	216.414 + 1.5842%
July 1, 2017	2,312,717 + 0.4009%		2017	220.657 + 1.9606%
July 1, 2018	2,325,502 + 0.5528%		2018	225.927 + 2.3883%
July 1, 2019	2,320,268 - 0.2251%		2019	228.799 + 1.2712%
July 1, 2020	2,304,580 - 0.6761%		2020	229.161 + 0.1582%
July 1, 2021	2,288,250 - 0.7086%		2021	238.975 + 4.2826%
July 1, 2022	2,302,878 + 0.6393%		2022	258.660 + 8.2373%
July 1, 2023	2,314,157 + 0.4898%		2023	267.607 + 3.4590%
July 1, 2024	2,390,125 + 3.2828%		2024	274.201 + 2.4641%
July 1, 2025	TBD		2025	277.742 + 1.2914%

Proposition 1	($ In Thousand)
FY2005 Actual	$671,294
Population Increase 2004	0.1471%
CPI Increase 2004	3.5431%
FY2006 CAP	$696,066
Population Increase 2005	3.1582%
CPI Increase 2005	3.5988%
FY2007 CAP	$743,100
Population Increase 2006	3.2898%
CPI Increase 2006	2.8474%
FY2008 CAP	$788,705
Population Increase 2007	2.9699%
CPI Increase 2007	1.7929%
FY2009 CAP	$826,269
Population Increase 2008	1.6500%
CPI Increase 2008	3.3339%
FY2010 CAP	$867,450
Population Increase 2009	0.5930%
CPI Increase 2009	0.2779%
FY2011 CAP	$875,005
Population Decrease 2010	-7.0186%
CPI Increase 2010	1.9302%
FY2012 CAP	$875,005
Population Increase 2011	2.1765%
CPI Increase 2011	3.2564%
FY2013 CAP	$922,543
Population Increase 2012	0.7307%
CPI Increase 2012	1.8544%
FY2014 CAP	$946,392
Population Increase 2013	1.6241%
CPI Increase 2013	1.6458%
FY2015 CAP	$977,338
Population Increase 2014	1.9875%
CPI Increase 2014	2.7898%
FY2016 CAP	$1,024,029
Population Increase 2015	2.5302%
CPI Decrease 2015	-0.1528%
FY2017 CAP	$1,048,375

Population Increase 2016	0.3161%
CPI Increase 2016	1.5842%
FY2018 CAP	$1,068,297
Population Increase 2017	0.4009%
CPI Increase 2017	1.9606%
FY2019 CAP	$1,093,525
Population Increase 2018	0.5528%
CPI Increase 2018	2.3883%
FY2020 CAP	$1,125,687
Population Decrease 2019	-0.2251%
CPI Increase 2019	1.2712%
FY2021 CAP	$1,140,985
Population Decrease 2020	-0.6761%
CPI Increase 2020	0.1582%
FY2022 CAP	$ 1,140,985
Population Decrease 2021	-0.7086%
CPI Increase 2021	4.2826%
FY2023 CAP	$ 1,181,768
Population Increase 2022	0.6393%
CPI Increase 2022	8.2373%
FY2024 CAP	$ 1,286,668
Population Increase 2023	0.4898%
CPI Increase 2023	3.4590%
FY2025 CAP	$1,337,475
Population Increase 2024	3.2828%
CPI Increase 2024	2.4641%
FY2026 CAP (3)	$1,414,362
Population Increase 2025	TBD
CPI Increase 2025	1.2914%
FY2027 CAP (4)	$1,432,627
Proposition H	$90,000
FY2027 CAP (5a)	**$1,522,627**

FY2026 Estimate	$ 1,504,362
FY2027 CAP (4), (5b)	$ 1,607,104
Final FY2027 CAP (the Lower FY2027 CAP)	**$ 1,522,627**

(1) Population numbers based upon the US Census Bureau estimate most recently published when deciding limits of each respective year's property tax revenue budget increase.
(2) CPI increase based on the change in the CPI-U for Houston-Pasadena-The Woodlands, Texas as published by the Bureau of Labor Statistics, for the preceding calendar year.
(3) Population number from U.S. Census Bureau has yet to be received.
(4) Includes amounts resulting from termination of or reduced participation in tax increment reinvestment zones and annexations.
(5) The revenue cap is calculated:
    a. In accordance with Proposition H, to increase the applicable revenue limitation by $90 million.
    b. Based on 4.5% increase from FY2026 Estimate plus the balance of Prop H supplement.

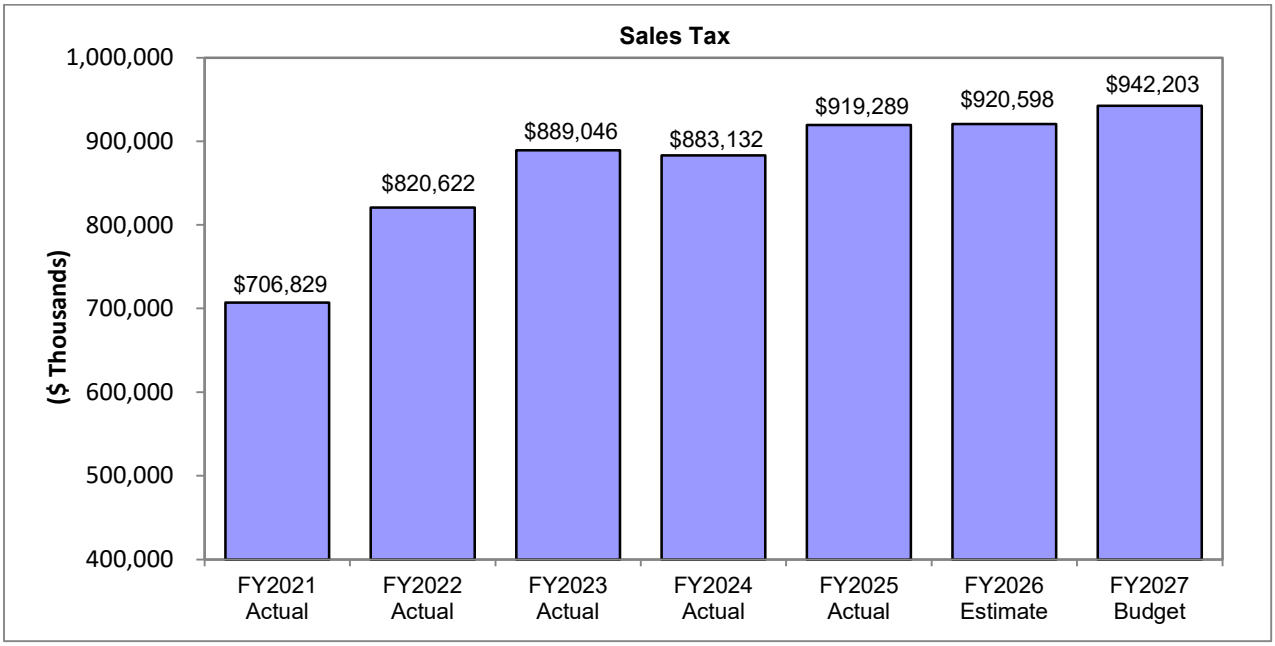
Sales Tax

General sales and use taxes are imposed upon the sale or consumption of certain goods and services at the point of sale. In the City of Houston, a $0.0825 sales and use tax is applied for every dollar of sales. The Metropolitan Transit Authority (METRO) receives $0.01, and the State of Texas receives $0.0625. The State Comptroller remits a $0.01 share to the City, after withholding a 2% service charge.

The sales tax projections are derived from econometric models which take into account the sectors of the Houston economy and estimates of employment, income, oil prices, population, and Primary Metropolitan Statistical Area (PMSA) retail sales.

The FY2027 budget amount of $942.2 million assumes a 2.4% increase from the FY2026 estimate of $920.6 million. When considering this fiscal year's sales tax revenues we've taken into consideration the various federal government initiatives and the impacts to our economy. Inflation rates continue to be high and fuel prices are on the rise as a result of the ongoing Iranian war. We are also expecting to see an increase in sales tax earnings, from the World Cup, during the first quarter of the fiscal year.

The following graph provides a seven-year comparison of the City's Sales Tax revenue.



Industrial District Assessments

The City of Houston has Industrial District Contract Agreements with more than 100 companies located within the Houston Extra-Territorial Jurisdiction (ETJ), for a period of fifteen years. A contractually reduced ad valorem assessed valuation fee is calculated and billed annually to each company in lieu of the property being annexed and subject to City of Houston property taxes. Industrial District Assessments are based on current year property values provided by HCAD. The City expects to collect $27.6 million in FY2027.

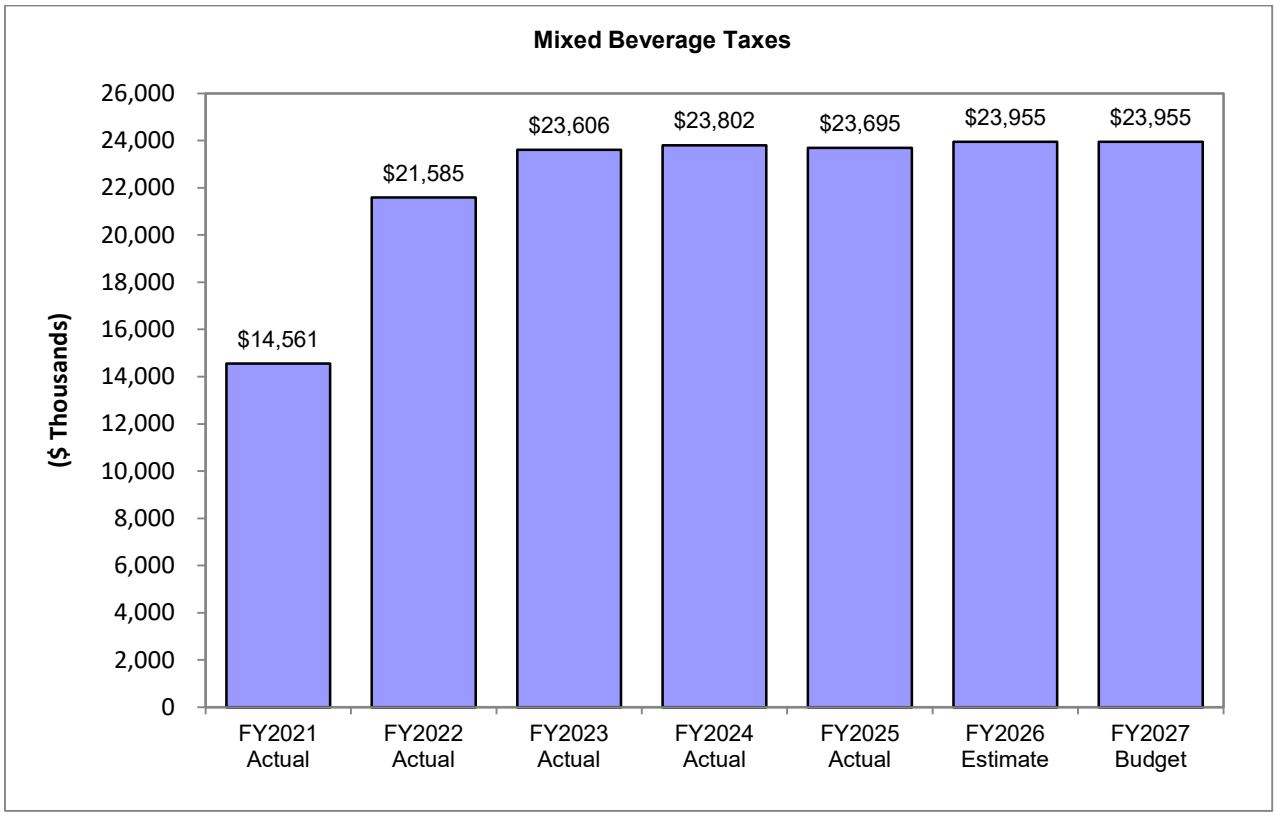
Mixed Beverage Tax

Following the end of each calendar month, the State Comptroller allocates 10.7143% of the mixed beverage tax received to the counties and cities.

Mixed beverage tax allocation amounts are dependent upon the timing and accuracy of taxpayer's returns and payments, but generally represent taxes remitted to the Comptroller's Office during the calendar month, immediately preceding the month the allocation is distributed.

The FY2027 budget is $24 million, which is flat from FY2026 estimate of $24 million. FY2027 budget reflects a trend of slowing in collections received in FY2026.

The following graph shows the seven-year comparison of the City's mixed beverage tax revenue.



Franchise Fees

Franchise fees are paid by companies, entities, or persons for the privilege of using public property for private purposes. Franchise agreements have been granted to numerous utilities and other enterprises, either directly by the City of Houston or by the State of Texas, including CenterPoint Energy, AT&T, several cable television firms, and others.

Changes in franchise revenue depend on many factors including economic fluctuations, rate charges, customer usage, franchise agreement changes and legislative actions. In FY2020, franchise revenue for cable and telephone decreased as a result of Texas Senate Bill 1152. This continues to impact the amount of compensation the local municipalities receive from companies that are occupying the rights-of-way to provide both cable/video services and telecommunications services by allowing these providers to pay only one fee.

Electric Franchise

Electric franchise fees are paid to the City for the right to conduct an electric light and power business and to use the City's rights-of-way for that business.

There are two companies in Houston that pay electric franchise fees: CenterPoint Energy Houston Electric ("CenterPoint") and Entergy. CenterPoint pays approximately 99.8% of the electric franchise fees paid to the City, which represents approximately $97.4 million per year.

Prior to electric deregulation, which became effective on January 1, 2002, electricity franchise payments were calculated as a percentage of the electric company's gross revenues from sales to customers located within the City limits. Under this payment formula, electric franchise fees to the City fluctuated from $80 million to as much as $90 million per year.

From January 2002 through June 2005, franchise payments were no longer calculated based on a percentage of gross revenues but instead were based on kilowatt hour consumption by customers within the City limits. During this period, electric franchise revenues dropped significantly, averaging $75 million each year.

In July 2005, the City and CenterPoint entered into a new franchise agreement for a term of 30 years. The new agreement establishes a base franchise fee to the City of approximately $96 million per fiscal year, payable monthly, which is adjusted annually based on kilowatt hours delivered in the City.

The FY2026 electric franchise fee estimate is $97.5 million. The FY2027 electric franchise fee estimate of $100.1 million is approximately 2.7% higher than the FY2026 estimate. The increase in revenue reflects an increase of 2.26% Kilowatt hour consumption for calendar year 2025 from 2024 due to weather and usage.

The City of Houston exercises original jurisdiction over the rates, operations and services of these electric utilities for the Houston area.

Natural Gas Franchise

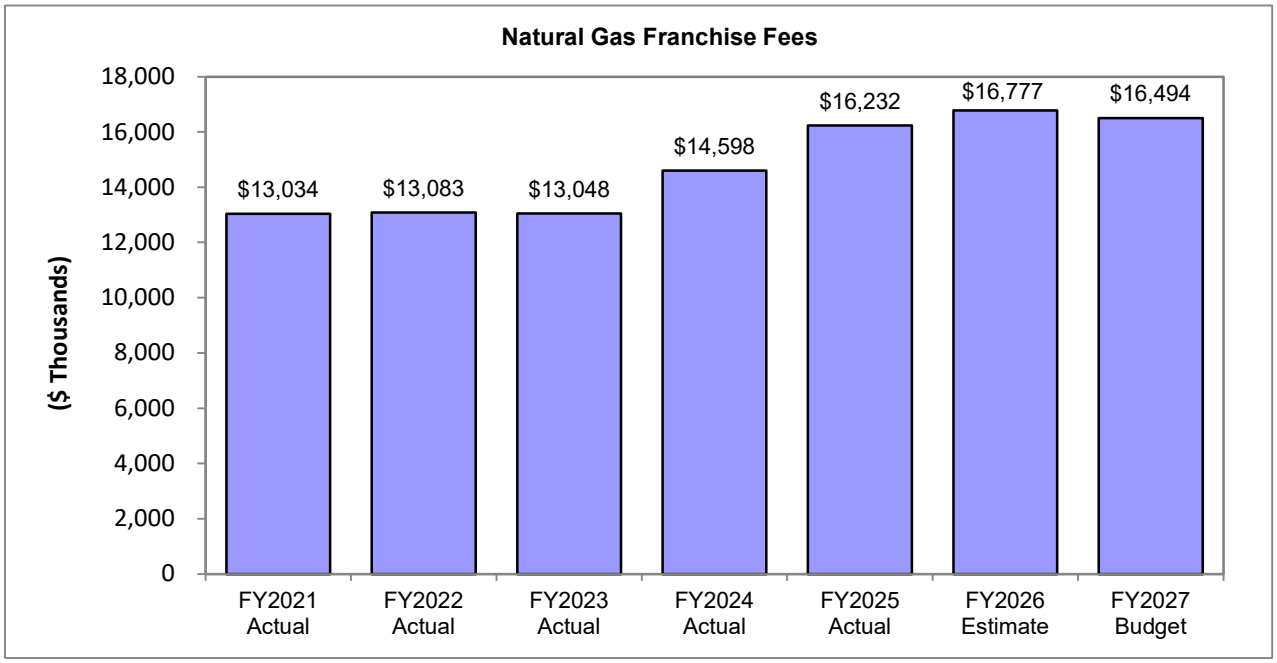
Like electric franchise fees, natural gas franchise fees are paid by utilities that use the City's rights-of-way for the transportation, delivery, sale and distribution of natural gas to customers in the City.

There are three companies in Houston that pay natural gas franchise fees: CenterPoint Energy Resources Corporation ("CenterPoint" – formerly Entex), SíEnergy L.P. and Universal Natural Gas. CenterPoint pays approximately 99.9% of the natural gas franchise fees paid to the City, which represents approximately $16.8 million per year.

CenterPoint's fees are paid monthly and are based on 5% of gross receipts on a rolling 3-year average. For FY2027, franchise fees are based on CenterPoint's 2023, 2024 and 2025 gross revenues.

The estimate for FY2026 natural gas franchise fees is approximately $16.8 million. The FY2027 natural gas franchise fee estimate is $16.5 million, a 1.8% decrease. CenterPoint's calendar year 2025 revenues were $345.6 million compared to calendar year 2022's revenues of $363.8 million, a decrease of 5.0%. All of the account revenues, except for Transportation revenues, were lower in 2025 compared with 2022. Commercial, Industrial, and Miscellaneous account revenues in 2025 reflect the highest decrease of 13.85%, 8.73% and 7.02%, respectively, compared to 2022's accounts.

The graph below provides a seven-year comparison of the City's natural gas franchise fee revenue.



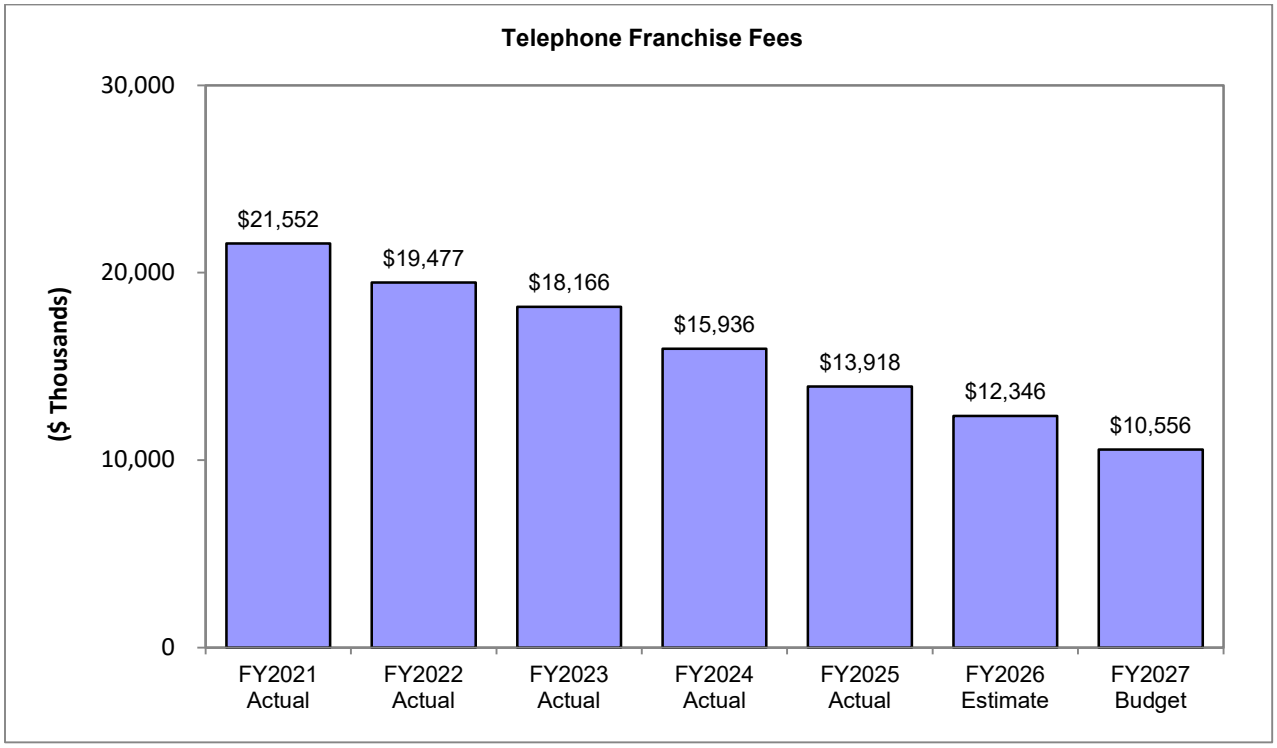
The City of Houston exercises original jurisdiction over the rates, operations and services of these natural gas utilities for the Houston area.

Telephone Franchise

Since deregulation of this industry in 2000, the telephone franchise fee paid to municipalities in Texas is derived by applying an "access line rate," assigned by the Public Utilities Commission of Texas (PUCT) and adjusted annually for inflation. The access line rates in effect during FY2027 are as follows: residential ($2.14); non-residential ($7.14); and point-to-point ($20.09).

The FY2026 estimate for telephone franchise fee is $12.3 million. The FY2027 projection of $10.6 million is a 13.8% decrease from FY2026 estimate due to the continued impact of SB 1152 and the long-term decline in access lines sold by the industry to consumers.

The following graph below provides a seven-year comparison of the City's telephone franchise fee revenue.



Cable TV Franchise Fees

Currently, Comcast Cable, DIRECTV and Suddenlink are the cable television/video service-providers operating in Houston under state-issued certificates of franchise authority that pay the City of Houston 5% of their gross revenues from sales to Houston customers under the terms of the state franchise. The largest of these franchisees is Comcast, which accounts for approximately 79.9% of the total cable franchise revenue projection for FY2027. The FY2027 projection of $8.5 million reflects a 12.6% decrease from the FY26 estimate.

Solid Waste Hauler Franchise Fees

Solid waste haulers pay fees to compensate the City for the use of City streets. Approximately 111 active solid waste hauler franchisees pay 4% of gross revenues from transporting commercial solid and industrial wastes that originate within the City limits. The FY2027 estimate of $11.4 million reflects a 3.6% increase from the FY2026 estimate.

Other Revenues

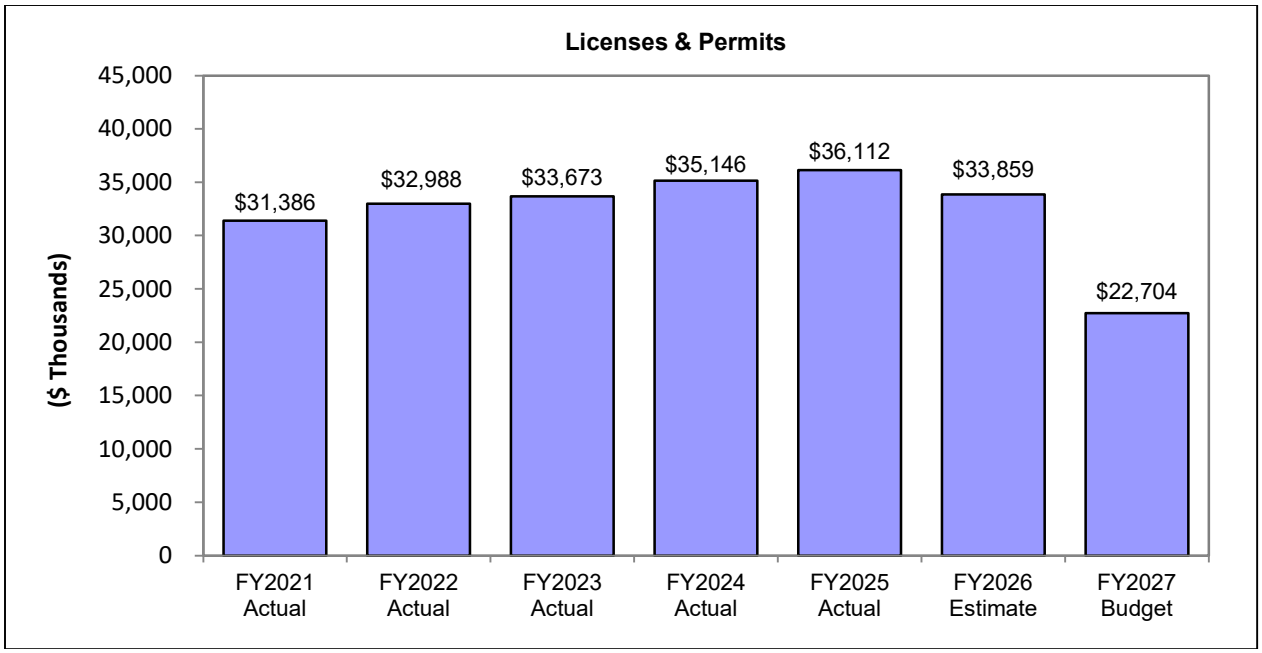
Right-of-Way Rental

The FY2027 budget introduces a new revenue stream designed to more accurately reflect the value of public assets used in the delivery of essential services. At the center of this initiative is the implementation of a Right-of-Way Rental intergovernmental transfer from the Combined Utility System, calculated at 5% of current fiscal year gross revenues of the system. This approach formalizes a long-recognized relationship, the utility system relies on access to municipally-owned streets, corridors, and underground pathways to operate efficiently and serve the community. This revenue is akin to the concept of the City charging franchise fees to privately-owned utilities for their use of the Right-of-Way, as described on page II - 12.

By establishing this transfer, the City creates a structured mechanism to be compensated for that access. Rather than viewing public right-of-way as an implicit or cost-free resource, the FY2027 budget reframes it as a shared asset that carries measurable value. The 5% fee is a conservative approach to begin implementation of a revenue stream that aligns with practices seen in other municipalities. At the same time, because the fee is tied to gross revenues, it scales naturally with utility performance creating a stable yet responsive funding stream. Further diversifying the sources of General Fund revenues also provides stability to mitigate the impact of other volatile streams, like sales tax. The FY2027 revenue is estimated at $103.6 million.

Licenses and Permits

The Licenses and Permits category includes such items as special fire, food dealer, burglar alarm, dumpster permits, and many other permits. The FY2027 revenue is estimated at $22.7 million, which is 33% lower than the FY2026 estimate.



Ambulance Fees

City of Houston Code of Ordinance Chapter 4 permits the City to provide Emergency Medical Services including ambulance transport to the public and permits the City to partially recover the cost of providing those services. The base and variable fee structure is addressed under Section 4.13.

The City contracts with a third-party vendor for the billing and collection of Emergency Medical Services. The revenue projection for Emergency Medical Services provided by the City of Houston for FY2027 is $82 million, which is equal to the FY2026 estimate.

Other Charges for Services

Other charges for services include miscellaneous copy fees, public safety report fees, vending machine concessions, vehicle storage, hazardous material response, and others. The FY2027 revenues projection is $14.3 million, which is $5.6 million lower than the FY2026 estimate of $19.9 million.

Interfund Direct Charges

The General Fund charges the Houston Airport System for airport police service, which is the responsibility of Houston Police Department (HPD). The FY2027 projection of $49.2 million is 5.5 million higher than the FY2026 estimate.

The Aviation Enterprise Fund also pays for fire protection provided by the Fire Department to the Houston Airport System. The FY2027 projection of $28 million is $0.5 million lower than the FY2026 estimate of $28.5 million.

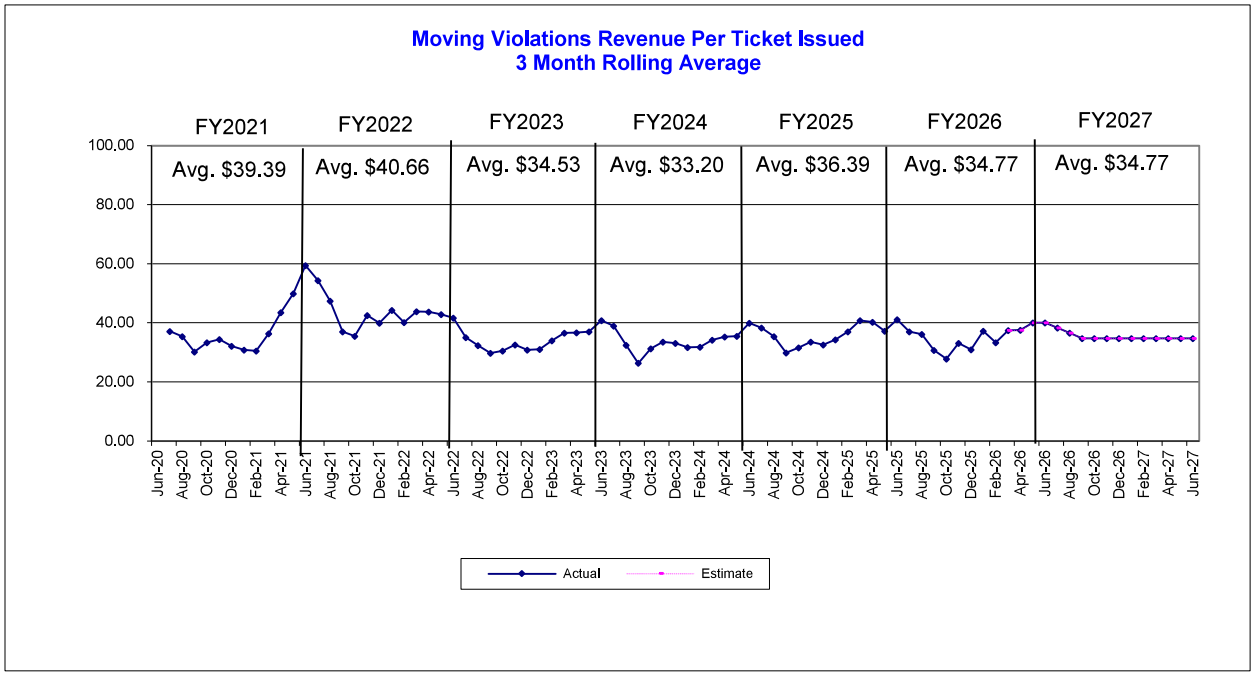
Payments received for other direct services performed by the General Fund are recovered throughout the year. The FY2027 projection of $8.6 million is $0.9 million higher than the FY2026 estimate of $7.7 million.

Indirect Cost Recovery

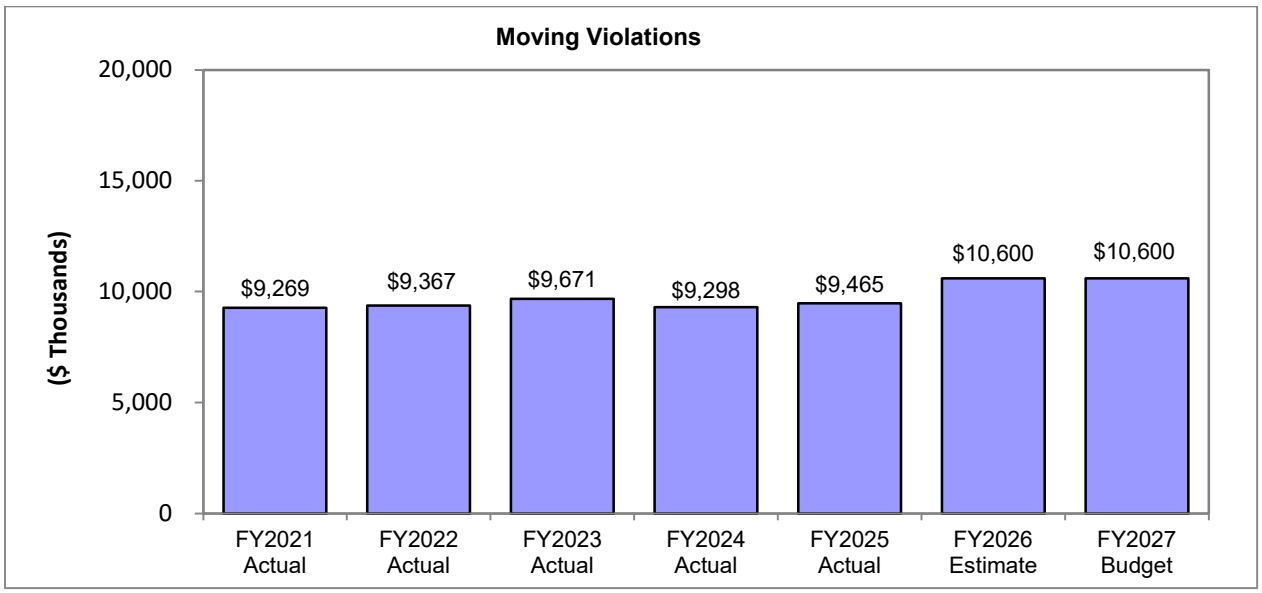
The General Fund provides citywide central support services and recovers the cost of these services through allocation of indirect costs. These amounts are determined through the preparation of an annual cost allocation plan, which distributes administrative overhead costs to General Fund operating departments and to other funds. For FY2027, the proposed plan calls for cost recoveries totaling $29.6 million, a decrease of $1.0 million in indirect interfund revenue from the FY2026 estimate of $30.6 million.

Moving Violations

In FY2027, we project 304,850 Moving Violations to be issued. Total Moving Violations revenue budgeted is $10.6 million, which results in an average of $34.77 for each Moving Violation filed in FY2027.



The graph below provides a seven-year comparison of the City's Moving Violations revenue.



Other Municipal Courts Fines and Forfeitures

The FY2027 Other Municipal Court Fines and Forfeitures are projected at $8.7 million.

Miscellaneous/Other

The FY2027 revenue is estimated at $14.7 million, which is approximately $4.8 million lower than FY2026 estimate of $19.5 million. This is primarily due to higher than anticipated reimbursements from CenterPoint Energy and Verizon Rebates in FY2026.

All Other Revenues

Estimated revenues in remaining categories have been calculated using simple trend analysis, as well as operational and collections information from the collecting department. These revenues are estimated at $3.4 million in FY2027.

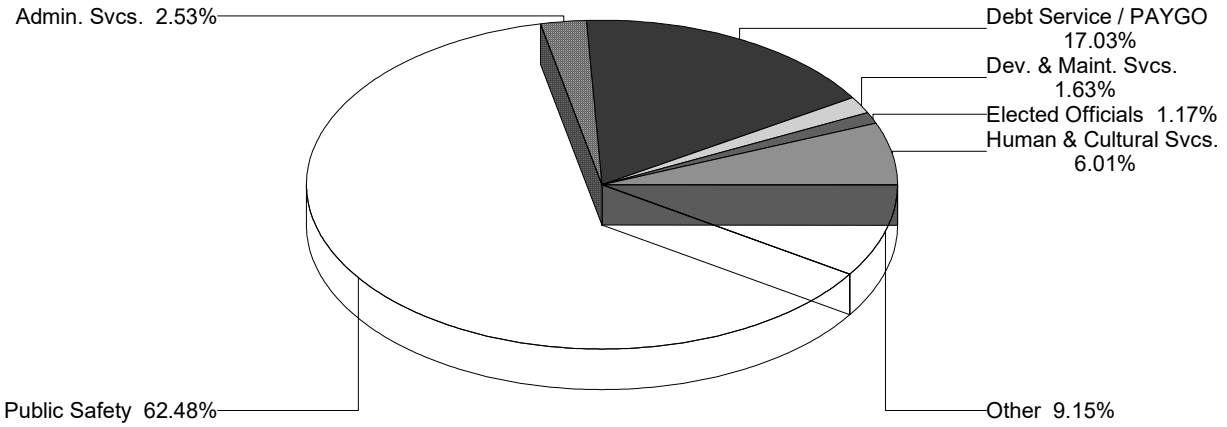
A detailed listing of General Fund revenues by category are presented in the appendices.

GENERAL FUND EXPENDITURES/OTHER USES SUMMARY

General Fund Expenditures and other uses make up the largest portion of the City's FY2027 Budget. These expenditures and other uses are funded by revenues from property and sales taxes, franchise fees, licenses and permits, charges for services, miscellaneous categories, and other sources. (For a detailed explanation, see the General Fund Resources Summary).

FY2027 General Fund expenditures and other uses are allocated among twenty-two (22) departments and six (6) functional areas; the functional areas include: Public Safety, Development and Maintenance Services, Human and Cultural Services, Administrative Services, Elected Officials, and Other. The following graph illustrates the allocation of these expenditures and other uses. Please note that the Public Safety and Human and Cultural Services categories are supported by expenditures in all other categories.

GENERAL FUND EXPENDITURES/OTHER USES FY2027 BUDGET



Total = $3,157,192,700

OVERVIEW

The largest single category of expenditures and other uses in FY2027 is Public Safety (62.48%), followed by Debt Service/PAYGO (17.03%), Other (9.15%), Human and Cultural Services (6.01%), Administrative Services (2.53%), Development and Maintenance Services (1.63%), and Elected Officials (1.17%).

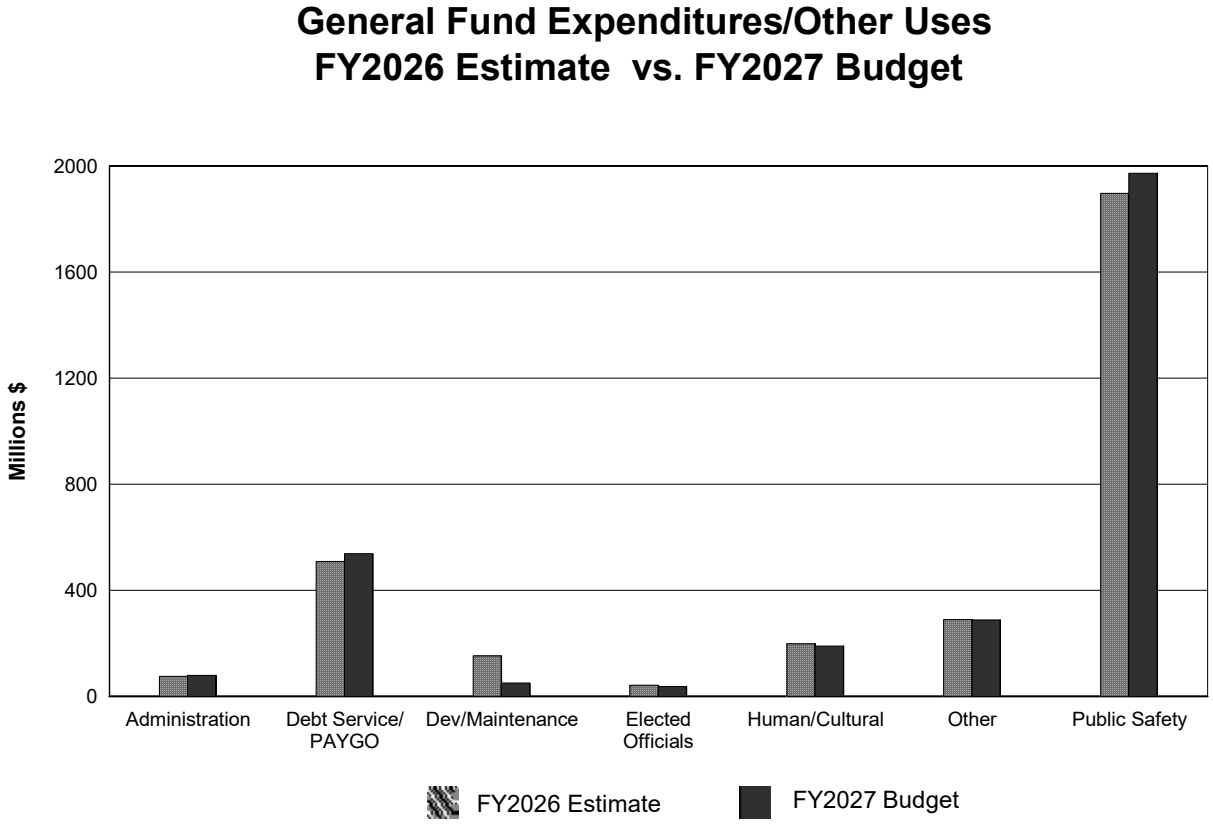
The General Fund is dominated by public safety costs. While the public safety category makes up a majority of the total costs, it is important to note that other expenditure categories such as debt, general government, maintenance, and administrative services provide support for public safety activities. Those public safety activities could not operate without the support. Further, it is widely recognized that many of the human and cultural services the City provides indirectly reduce crime by actively engaging at-risk groups. In many ways those services are public safety costs as well.

Section 140.0045 of the Texas Local Government Code mandates that local governments are to report expenditures for (1) directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action that these expenditures must be listed as a line-item in the political subdivision's proposed budget, and (2) notices required by law to be published in a newspaper by political subdivision.

Costs for lobbying contract services are included in the General Fund Budget, which is recorded under the legal services account. Lobbying contract services are managed by the Mayor's Office Intergovernmental Relations. The scope of services for the contract(s) includes, but is not limited to, identifying and preparing potential proactive legislation, assisting in tracking adverse legislation, advocating and advancing the City's position on legislation. The FY2027 Budget includes an estimated cost of $900,000, an increase of $500,000 from FY2026 Estimate of $400,000 related to the upcoming legislative session.

Additionally, the FY2027 Budget includes $667,450 for advertising services, an increase of 0.74% compared to the FY2026 Estimate of $662,555. Advertising services includes costs such as notices required by law to be published in a newspaper.

The following graph compares the FY2026 Estimate and FY2027 Budget grouped by function.



The FY2027 Budget for General Fund expenditures/other uses of $3,157 million is $7.8 million lower than the FY2026 Estimate of $3,165 million.


CITY OF HOUSTON
TEXAS

PUBLIC SAFETY DEPARTMENTS

Fire Department..... III - 2
Houston Emergency Center..... III - 14
Municipal Courts Department..... III - 24
Police Department..... III - 40

FIRE DEPARTMENT

Department Description and Mission

The Houston Fire Department's (HFD) primary mission is to save lives, protect property, and serve our community with courage, commitment, and compassion. The mission is accomplished through fire prevention, inspections, public education, emergency medical services, fire response, and investigation services. Additionally, the fire department provides emergency responses to hazardous material incidents, technical rescue incidents, and aircraft rescue and fire fighting incidents at our airports.

The department is organized into five major programs: Executive Services, Emergency Response and Rescue, Community Fire Prevention and Risk Reduction, Firefighter Health and Safety, and Administrative Services.

The HFD possesses the highest Public Protection Classification (PPC) rating of 1 from the Insurance Service Organization (ISO) and is the world's largest fire department to be awarded accreditation from the Commission on Fire Accreditation International (CFAI).

Business Area Budget Summary

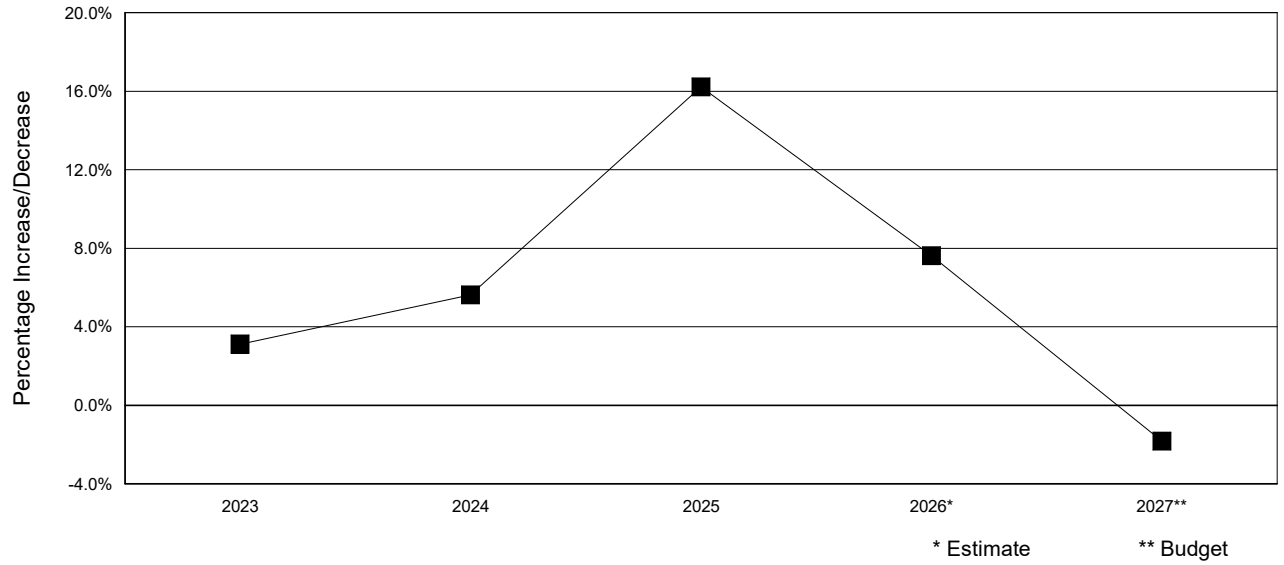
Fund Name : General Fund
Business Area : Fire Department
Fund No. /Bus. Area No. : 1000 / 1200

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	604,960,176	645,175,086	645,302,699	**628,592,008**
	Supplies	10,288,828	13,734,639	13,649,832	**11,636,989**
	Other Services and Charges	62,625,371	69,720,974	69,678,168	**74,472,544**
	Equipment	24,040	0	0	**0**
	Total M & O Expenditures	677,898,415	728,630,699	728,630,699	**714,701,541**
	Debt Service & Other Uses	2,475,417	3,631,676	3,631,676	**4,268,676**
	Total Expenditure	680,373,832	732,262,375	732,262,375	**718,970,217**
Revenues		136,242,029	116,683,848	137,728,931	**132,851,690**
Staffing	Full-Time Equivalents - Civilian	95.0	91.3	89.6	**95.2**
	Full-Time Equivalents - Classified	3,602.9	3,993.0	3,993.0	**3,895.9**
	Full-Time Equivalents - Cadets	151.1	95.5	95.5	**156.1**
	Total	3,849.0	4,179.8	4,178.1	**4,147.2**
	Full-Time Equivalents - Overtime	652.7	694.3	695.8	**423.3**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and classified and municipal employees contractual pay increases.
- The FY2027 Budget continues funding of a $10 million increase compared to FY2024 baseline in special and other pays, to include assignment and education pays.
- The FY2027 Budget provides funding of a $9 million increase compared to FY2026 Adopted Budget in classified overtime.
- The FY2027 Budget includes:
  - Continuation of initial paramedic training classes;
  - Eleven new cadet classes; and
  - Annualized cost of prior year's classes.

General Fund
Fire Department
Year over Year Expenditure Change



Program Staffing Summary

Business Area : Fire Department
Business Area No. : 1200

Program	FY2025 Actual FTEs	FY2025 Actual Costs $	FY2026 Estimate FTEs	FY2026 Estimate Costs $	FY2027 Budget FTEs	FY2027 Budget Costs $
Administrative Services						
Civilian	5.8		7.2		**5.9**	
Classified	10.1		20.7		**14.2**	
Cadets	0.0		0.0		**0.0**	
Total	16.0	59,923,109	27.9	65,510,776	**20.1**	**70,362,895**
Community Fire Prevention and Risk Reduction						
Civilian	19.7		14.3		**20.4**	
Classified	181.6		228.1		**168.8**	
Cadets	0.0		0.0		**0.0**	
Total	201.3	35,440,880	242.4	36,876,335	**189.2**	**34,299,082**
Emergency Response and Rescue						
Civilian	48.8		46.9		**49.2**	
Classified	3,378.7		3,689.6		**3,673.7**	
Cadets	151.1		95.5		**156.1**	
Total	3,578.6	570,595,571	3,831.9	612,567,103	**3,879.0**	**597,154,414**
Executive Services						
Civilian	8.8		12.4		**8.8**	
Classified	27.8		44.4		**30.2**	
Cadets	0.0		0.0		**0.0**	
Total	36.7	7,378,334	56.8	8,346,042	**39.0**	**7,624,381**
Firefighter Health and Safety						
Civilian	11.8		8.8		**10.9**	
Classified	4.6		10.3		**9.0**	
Cadets	0.0		0.0		**0.0**	
Total	16.5	4,560,521	19.1	5,330,444	**19.9**	**5,260,769**
Debt Service and Interfund Transfers						
Civilian	0.0		0.0		**0.0**	
Classified	0.0		0.0		**0.0**	
Cadets	0.0		0.0		**0.0**	
Total	0.0	2,475,417	0.0	3,631,676	**0.0**	**4,268,676**
Grand Total						
Civilian	95.0		89.6		**95.2**	
Classified	3,602.9		3,993.0		**3,895.9**	
Cadets	151.1		95.5		**156.1**	
Grand Total	**3,849.1**	**680,373,832**	**4,178.1**	**732,262,376**	**4,147.2**	**718,970,217**

Total may reflect slight variances due to rounding.

Business Area Revenues Summary

Business Area : Fire Department
Business Area No. : 1200

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	87,325,586	71,261,946	85,107,193	**84,941,300**
Direct Interfund Services	27,827,991	27,399,241	28,539,424	**28,005,762**
Intergovernmental	3,477,241	3,400,000	8,259,573	**5,000,000**
Licenses and Permits	10,263,602	9,307,661	9,461,661	**9,296,000**
Miscellaneous/Other	6,190,084	4,565,000	5,565,000	**4,665,000**
Other Fines and Forfeits	1,052,516	750,000	750,000	**750,000**
Other Resources	105,009	0	46,080	**193,628**
Grand Total	**136,242,029**	**116,683,848**	**137,728,931**	**132,851,690**

Business Area Program Summary

Business Area: **Fire Department**
Bus. Area No : **1200**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	2,925	59,923	2,571	65,511	1,569	70,363
Community Fire Prevention and Risk Reduction	16,548	35,441	15,195	36,876	15,011	34,299
Emergency Response and Rescue	114,010	570,596	117,133	612,567	113,601	597,154
Executive Services	2,766	7,378	2,830	8,346	2,671	7,624
Firefighter Health and Safety	(6)	4,561	0	5,330	0	5,261
Debt Service and Interfund Transfers	0	2,475	0	3,632	0	4,269
Total	**136,243**	**680,374**	**137,729**	**732,262**	**132,852**	**718,970**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	16.0	1.3	27.9	1.5	20.1	1.0
Community Fire Prevention and Risk Reduction	201.3	29.3	242.4	44.4	189.2	23.1
Emergency Response and Rescue	3,578.6	619.0	3,831.9	645.4	3,879.0	397.0
Executive Services	36.7	2.3	56.8	3.8	39.0	1.3
Firefighter Health and Safety	16.5	0.9	19.1	0.9	19.9	0.8
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**3,849.1**	**652.8**	**4,178.1**	**696.0**	**4,147.2**	**423.2**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Fire Department

Bus Area No. : 1200

Administrative Services

Description:

This program includes the costs for centralized department functions, including budget planning and management, accounts payable and receivable, purchasing, information technology, human resources, and fleet management. It also includes general costs for items that support the operations of the entire department, including fees for annual lease agreements, fees for EMS billing, the chargeback for fuel, as well as the procurement of fire station furniture and fixtures.

Goal:

Advance the department's mission, vision, and values by providing excellent, timely, and cost-effective customer service. Plan, direct, and coordinate activities that ensure adequate resources and personnel are available to support the operations of the department.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	2,925	59,923	2,571	65,511	1,569	70,363

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	16.0	1.3	27.9	1.5	20.1	1.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Expenditures Adopted Budget vs Actual Utilization	107%	98%	111%	98%
Revenues Adopted Budget vs Actual Utilization	126%	100%	118%	100%

Business Area Program Detail

Business Area : Fire Department

Bus Area No. : 1200

Community Fire Prevention and Risk Reduction

Description:

This program includes the Life Safety Bureau (LSB), Fire Investigation, Juvenile FireStoppers, Public Education/Community Outreach, and the Permits/Revenues Office. LSB provides fire and life safety compliance inspections to determine fire protection system requirements and potential problems in areas, such as water supplies, exit locations, and construction materials; advises on fire code and standard interpretation and compliance and investigates complaints of fire/life safety hazards. Fire Investigation provides quality investigations for determining the origins and causes of fires, and the apprehension of persons responsible when a crime has occurred. Fire Investigation also serves as a law enforcement agency for the department. In response to fires started by juveniles, the HFD offers intervention services (Juvenile FireStoppers counseling) to ensure that the fire setting behavior will cease. Public Education/Community Outreach coordinates and delivers public education and community interaction programming with a focus on fire safety education and awareness, as well as fire service education for the public. The Permits/Revenues office provides customers with professional assistance in obtaining special fire, fire alarm, and false alarm permits, as well as fire inspections and plan reviews.

Goal:

LSB will achieve minimum levels of Fire Code compliance through comprehensive Fire and Life Safety inspections. Fire Investigation will provide quality investigations to determine the origins and causes of fires and apprehension of persons responsible when a crime has occurred. All juveniles identified as involved in fire-play or fire setting behavior will be referred to Juvenile FireStoppers for educational and other intervention services to ensure the behavior ceases. Public Education/Community Outreach will offer programs/services matching identified community risks. Permits/Revenue will provide needed customer service to those seeking various fire permits.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	16,548	35,441	15,195	36,876	15,011	34,299

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	201.3	29.3	242.4	44.4	189.2	23.1

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Arson Clearance Rate	26%	25%	25%	25%
Inspection Activities	30,000	30,000	35,000	35,000
Juvenile FireStoppers Referrals	30	40	40	40
Public Education Session and Community Interaction Attendees	N/A	30,000	75,000	60,000
Public Education Session and Community Interaction Engagements	500	1,000	1,000	1,000
Public Service Announcement (PSA) Campaigns	N/A	12	12	12
Smoke Alarm Installs	500	400	1,200	500

Business Area Program Detail

Business Area : Fire Department

Bus Area No. : 1200

Emergency Response and Rescue

Description:

This program includes Emergency Operations, Emergency Medical Services, Dispatch, and Special Emergency Operations. Emergency Operations and Emergency Medical Services provides structural fire suppression and basic and advanced life support emergency medical aid and transportation. Dispatch manages the infrastructure and equipment for communication between responders, emphasizing the expert coordination and swift movement of both fire and emergency medical service units. Special Operations focuses on technical rescue, hazardous materials mitigation, and airport rescue fire fighting services.

Goal:

The goal of this program is to ensure that there are adequate resources and personnel to operate an effective, efficient, and safe emergency response program. This includes operation of an EMS program with a designated level of out-of-hospital emergency medical care that meets the needs of the community, and an effective, efficient, and safe fire suppression program directed toward controlling and/or extinguishing fires to protect people from injury or death and reduce property loss.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	114,010	570,596	117,133	612,567	113,601	597,154

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	3,578.6	619.0	3,831.9	645.4	3,879.0	397.0

Business Area Program Detail

Business Area : Fire Department
Bus Area No. : 1200

Emergency Response and Rescue

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Call Processing Time - Alarm Answer and Alarm Dispatch (minutes/seconds)	3:30	3:30	3:30	3:30
First Unit EMS - 300 Series - All Incidents, Response Time 90th percentile (minutes/seconds)	15:00	15:00	15:00	15:00
First Unit EMS - Heart Problem/Chest Pain, Stroke, Breathing Problem, Response Time 90th percentile (minutes/seconds)	13:49	13:49	13:00	13:00
First Unit Fire 100 Series - All incidents, Response Time 90th percentile (minutes/seconds)	13:00	13:00	13:00	12:00
Paramedics Available for Coverage	378	450	390	530
Peak Time Ambulance Units in Service	5	5	5	5
Total Incidents - EMS (300 Series)	329,429	309,464	328,225	320,000
Total Incidents - Fire (100 Series)	8,043	8,043	7,834	8,043
Total Incidents - Other	74,644	65,493	73,471	75,000
Water Rescue and Strike Team Readiness - Personnel Trained	15	15	17	24

Business Area Program Detail

Business Area : Fire Department

Bus Area No. : 1200

Executive Services

Description:

This program includes the Office of the Director and Executive level personnel who provide leadership for all aspects of HFD operations in the execution of the department's goals. Executive level staff engage stakeholders to advocate for resources for the department and manage the strategic direction of the department. This program also includes the HFD Professional Standards Office that investigates all allegations of employee misconduct including but not limited to violations of state or federal laws, violations of department rules and regulations, or any complaint referred by the Office of Inspector General (OIG). The program also includes the HFD Public Information Office.

Goal:

To ensure executive oversight services, support, and leadership to all functions of HFD, provide timely and accurate information to the public, and provide internal mechanisms to monitor employee behavior.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	2,766	7,378	2,830	8,346	2,671	7,624

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	36.7	2.3	56.8	3.8	39.0	1.3

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Cadets that Start Training	485	410	504	490
Classified Attrition	187	170	170	170
Complaints Against Employees	160	160	135	120
Media Releases	750	700	700	700
Social Media Impact	N/A	3,000,000	6,000,000	5,000,000

Business Area Program Detail

Business Area : Fire Department
Bus Area No. : 1200

Firefighter Health and Safety

Description:
This program will provide for the overall wellness and fitness of HFD members in a way that will maintain fire fighters' physical and mental capabilities. This program will ensure that supplies and equipment used in operations are structurally safe and provide the necessary elements of protection.

Goal:
To establish a comprehensive program that is consistent with industry standards, the standard operating guidelines of the Houston Fire Department, and the City of Houston. To maintain a response capability that is safe and effective. This goal refers to the need to assure the safety of fire personnel and prevent or mitigate hazards inherent to the job.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	(6)	4,561	0	5,330	0	5,261

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	16.5	0.9	19.1	0.9	19.9	0.8

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Fire Hose Tested for Safety Compliance (in feet)	454,080	410,000	467,000	450,000
Firefighters Compliant with Gear Cleaning Standard	95%	100%	99%	100%
Ground Ladders Tested for Safety Compliance (in feet)	12,000	12,000	9,000	12,000
Members Seen by the HFD Staff Psychologist Team	325	325	400	400
NFPA Compliant Medical Physical and Cancer Screenings	673	0	0	1,800

Business Area Program Detail

Business Area : Fire Department
Bus Area No. : 1200

Debt Service and Interfund Transfers

Description:
Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:
To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	2,475	0	3,632	0	4,269

HOUSTON EMERGENCY CENTER

Department Description and Mission

The mission of the Houston Emergency Center (HEC) is to provide the citizens of Houston with the most efficient, accurate, and professional service when processing their life-threatening calls. HEC, in coordination with the Office of Emergency Management (OEM), protects life and property by operating the public safety communications' system and by coordinating and managing emergency situations. The Information Technology division is responsible for the administration, maintenance, and operations of the Police, Fire/EMS Computer Aided Dispatch system, radio system, and Records Management Systems.

Business Area Budget Summary

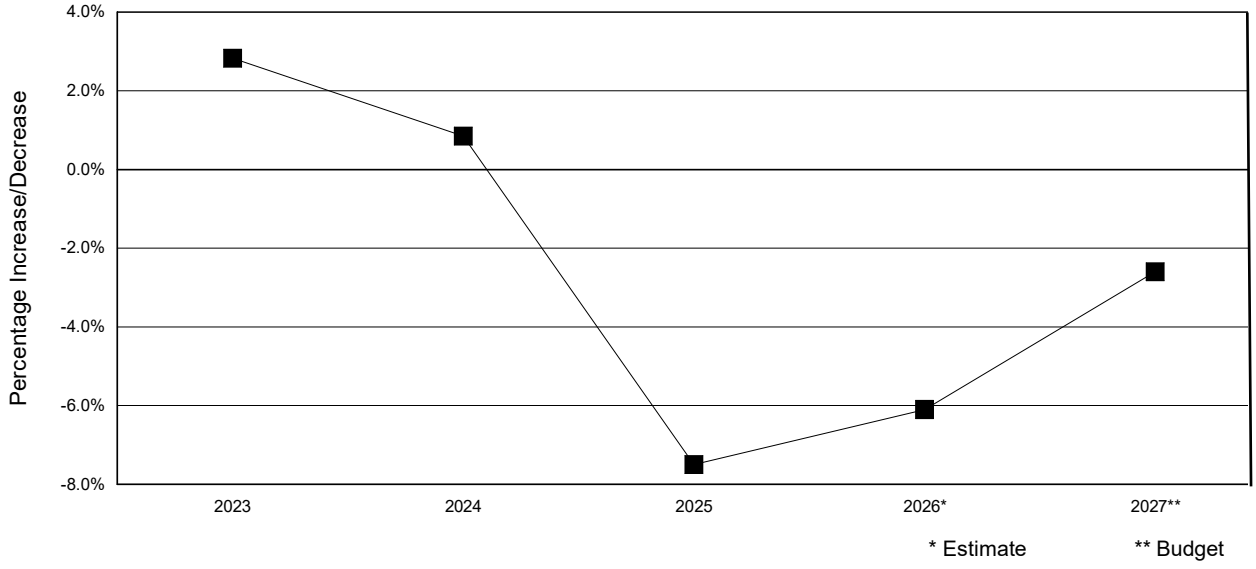
Fund Name : General Fund
Business Area : Houston Emergency Center
Fund No. /Bus. Area No. : 1000 / 1500

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Debt Service & Other Uses	9,395,161	8,822,493	8,822,493	**8,593,127**
	Total Expenditure	9,395,161	8,822,493	8,822,493	**8,593,127**
Revenues		0	0	0	**0**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0	0	0	**0**

Significant Budget Changes and Highlights

- The only expense in the fund is a transfer to support the General Fund portion of Houston Emergency Center Special Fund (Fund 2205).
- The FY2027 Budget includes a reduction of $318,967 for department savings initiatives.

General Fund
Houston Emergency Center
Year over Year Expenditure Change



Business Area Budget Summary

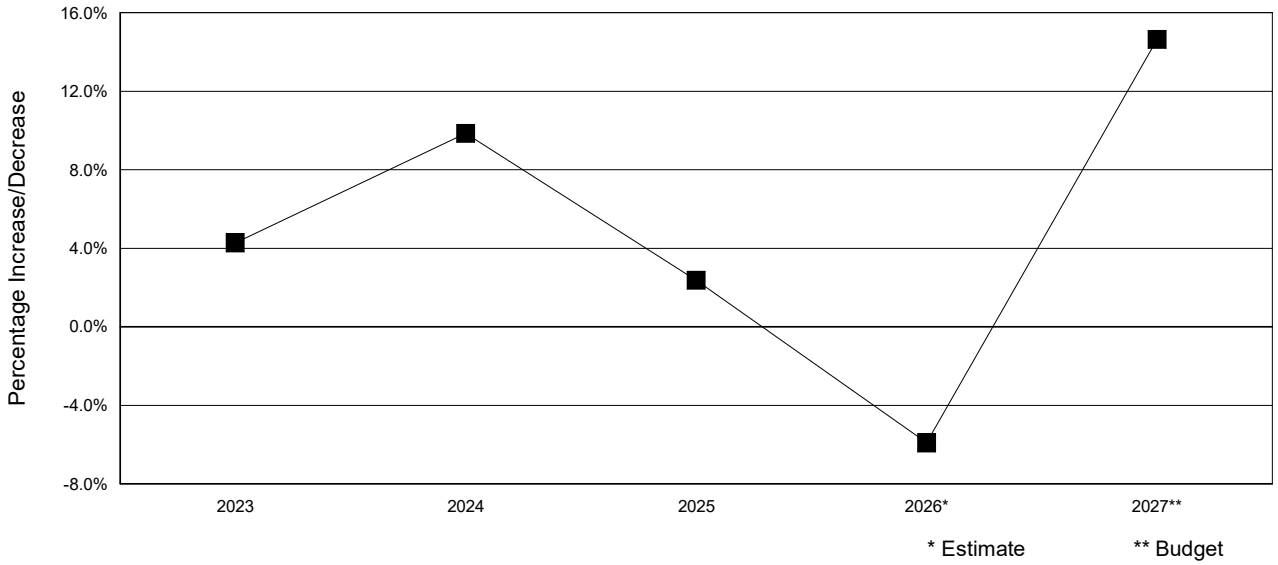
Fund Name : Houston Emergency Center Fund
Business Area : Houston Emergency Center
Fund No. /Bus. Area No. : 2205 / 1500

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	23,266,280	23,691,953	21,630,317	**25,273,799**
	Supplies	150,232	93,288	98,288	**246,288**
	Other Services and Charges	7,079,140	7,463,957	6,967,822	**7,377,465**
	Non-Capital Equipment	1,775	0	0	**0**
	Total M & O Expenditures	30,497,427	31,249,198	28,696,427	**32,897,552**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	30,497,427	31,249,198	28,696,427	**32,897,552**
Revenues		29,627,287	29,619,680	28,199,739	**30,344,781**
Staffing	Full-Time Equivalents - Civilian	189.1	230.0	199.4	**239.3**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	189.1	230.0	199.4	**239.3**
	Full-Time Equivalents - Overtime	32.5	18.8	30.3	**16.3**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes a $8,593,127 transfer from General Fund to support Houston Emergency Center activities.

Houston Emergency Center Fund
Houston Emergency Center
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Houston Emergency Center
Business Area No. : 1500

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	19,117,329	20,517,187	19,047,246	**21,421,654**
Direct Interfund Services	280,000	280,000	280,000	**280,000**
Interest	64,966	0	50,000	**50,000**
Other Resources	10,164,992	8,822,493	8,822,493	**8,593,127**
Grand Total	**29,627,287**	**29,619,680**	**28,199,739**	**30,344,781**

Business Area Program Summary

Business Area: **Houston Emergency Center**
Bus. Area No : **1500**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	7,673	8,493	7,644	8,074	7,910	8,654
Emergency Call Center - 911	20,612	20,578	20,556	20,622	22,435	24,244
Emergency Management	1,342	1,426	0	0	0	0
Debt Service and Interfund Transfers	0	9,395	0	8,822	0	8,593
Total	**29,627**	**39,892**	**28,200**	**37,518**	**30,345**	**41,491**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	15.3	2.6	17.7	2.6	19.4	1.3
Emergency Call Center - 911	162.9	29.9	181.7	27.7	219.9	15.0
Emergency Management	10.9	0.0	0.0	0.0	0.0	0.0
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**189.1**	**32.5**	**199.4**	**30.3**	**239.3**	**16.3**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Houston Emergency Center

Bus Area No. : 1500

Administrative Services

Description:

Citywide Outcome includes core public safety functions such as targeted police deployment and fire safety measures. This Citywide Outcome encompasses public safety enhancements to develop and maintain a quick, operationally effective, nationwide 9-1-1 system for emergency services.

Goal:

Create an environment for the department processes to run more smoothly, efficiently, and effectively by implementing strategies to attract and retain employee critical position levels at 100% or greater.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Houston Emergency Center Fund	7,673	8,493	7,644	8,074	7,910	8,654

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Houston Emergency Center Fund	15.3	2.6	17.7	2.6	19.4	1.3

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Employee critical position retention	225	225	225	225
Training hours per call taker	146	151	146	151
Expenditures Adopted Budget vs Actual Utilization	92%	98%	92%	98%
Revenues Adopted Budget vs Actual Utilization	98%	100%	95%	100%

Business Area Program Detail

Business Area : Houston Emergency Center

Bus Area No. : 1500

Emergency Call Center - 911

Description:

Provides the 9-1-1 infrastructure to include fiscal management, IT services, records management, HR functions, training, and staff services. These services provide for the critical functionality used throughout the department (i.e. desktop services, voice and network, cyber-security, communication platforms, financial reporting, budgeting, grant management, and staff management, to include hiring, payroll services, and more).

Goal:

Receive, answer, and process emergency 9-1-1 calls by identifying caller location promptly and dispatching the calls effectively according to established operating policies.

Mayor's Priority: Public Safety

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Houston Emergency Center Fund	20,612	20,578	20,556	20,622	22,435	24,244

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Houston Emergency Center Fund	162.9	29.9	181.7	27.7	219.9	15.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of 9-1-1 calls received and processed	N/A	N/A	N/A	2,100,000
% of high-priority emergency calls where dispatch occurred without error or delay	N/A	N/A	N/A	67%
Average 9-1-1 call answering time (in seconds)	N/A	N/A	N/A	10
% of total calls reviewed that meet established call handling standards (protocol adherence, timeliness, and accuracy)	N/A	N/A	N/A	95%
% of emergency (9-1-1) calls answered within 15 seconds in alignment with national standards	80.71%	90%	90%	90%
% of non-emergency calls answered within 20 seconds	33.91%	80%	80%	80%

Business Area Program Detail

Business Area : Houston Emergency Center

Bus Area No. : 1500

Emergency Management

Description:

Provides programs and activities to City residents and departments to help them prepare for, cope with, and recover from the effects of natural and man-made disasters. Done through all four phases of Emergency Management preparedness, response, and recovery.

Goal:

Prepare for any disasters, natural and otherwise, and keep the community safe by minimizing damage caused by emergencies and disasters, prevent and ease the impact of disasters, and coordinating and implementing various efforts, including but not limited to, rescue efforts, implementing emergency services, and protecting the City's infrastructure.

Mayor's Priority: Public Safety

Program Notes:

The Emergency Management operations for this program transitioned to Houston Public Works during fiscal year 2025 and is no longer included within the Houston Emergency Center's programs.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Houston Emergency Center Fund	1,342	1,426	0	0	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Houston Emergency Center Fund	10.9	0.0	0.0	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of Activation preparedness events	17	N/A	N/A	N/A
Training hours per FTE - Office of Emergency Management (OEM)	165	N/A	N/A	N/A

Business Area Program Detail

Business Area : Houston Emergency Center
Bus Area No. : 1500

Debt Service and Interfund Transfers

Description:
Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:
To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	9,395	0	8,822	0	8,593


CITY OF HOUSTON
TEXAS

MUNICIPAL COURTS DEPARTMENT
Department Description and Mission

The mission of the Municipal Courts Department is to provide an accessible legal forum for individuals to have their court matters heard in a fair and efficient manner while holding to a high standard of integrity, professionalism, and customer service. The Department represents the City of Houston's third branch of government and provides a legal venue for individuals charged with jurisdictional violations of State law and/or City Ordinance. The Houston Municipal Courts is the largest municipal court in Texas with the greatest number of cases filed annually.

The Municipal Courts Department has eight Programs: Administrative Services, Court Operations, Cash Management, Collections and Compliance, Public Information, Judicial Operations, Truancy Prevention/Youth Engagement, and Debt Services and Interfund Transfers. These work collectively to provide key services to the public. The Municipal Courts Department also oversees various specialized community-based dockets including Teen Court, Property Disposition, Impact, Prostitution Diversion, Veteran's Court, Safe Harbor, and Homeless Outreach. Additionally, the Municipal Courts Department manages the budgetary and operational functions of four Special Revenue Funds that include the Court Building Security Fund (2206), Court Technology Fund (2207), Local Youth Diversion Fund (2211), and the Municipal Jury Fund (2215).

Staff are comprised of full-time Judges, including the Presiding Judge, Associate Presiding Judge, Administrative Judge, Associate Judges (part-time), and Adjudication Hearing Officers (full and part-time), Deputy Director/Clerk of the Court, Assistant Director, supporting managers, supervisors, and administrative staff. Our mission is accomplished through the dedicated efforts of this talented team of professionals.

Full-service courts are located at the central Herbert W. Gee Courthouse, Southeast Command, Westside Command, and North Command. These Courts handle arraignments, bench trials, and function as Annex courts for off-docket matters. The central and Westside courts also handle jury trials. There are two Annex courts that operate one day per week at the Kingwood and Clear Lake satellite locations. All jail dockets are held at the Joint Processing Center, including magistrate and blood search warrant services for law enforcement.

The Municipal Courts Department has various fee-based services in place including weddings, notaries, driving record printing, record expungement, and passport services. These programs were implemented to enhance the services to the communities we serve and provide greater public access to key programs.

In partnership with the Administrative and Regulatory Affairs Department, the Municipal Courts Department oversees the civil adjudication process for parking citation disputes and boot hearings. The Department also collaborates with the Department of Neighborhoods to oversee the civil adjudication hearing process for ordinance violations related to dangerous buildings, airport, and building code violations.

Business Area Budget Summary

Fund Name : General Fund
Business Area : Municipal Courts Department
Fund No. /Bus. Area No. : 1000 / 1600

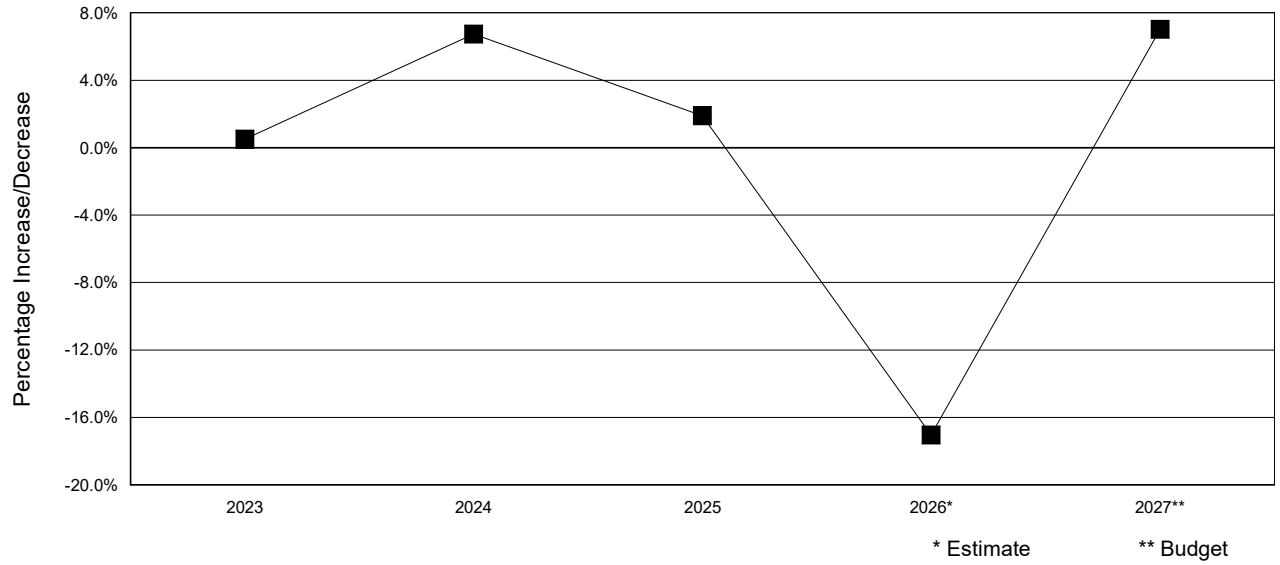
		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	24,512,196	19,700,434	19,281,326	**20,811,189**
	Supplies	147,798	154,177	161,399	**176,989**
	Other Services and Charges	5,509,793	5,762,631	5,705,563	**5,874,609**
	Non-Capital Equipment	15,237	0	0	**50,000**
	Total M & O Expenditures	30,185,024	25,617,242	25,148,288	**26,912,787**
	Debt Service & Other Uses	130,465	0	0	**0**
	Total Expenditure	30,315,489	25,617,242	25,148,288	**26,912,787**
Revenues		18,176,497	20,199,155	20,199,155	**20,592,749**
Staffing	Full-Time Equivalents - Civilian	219.2	190.0	186.5	**191.4**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	219.2	190.0	186.5	**191.4**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

o The FY2027 Budget includes:
- Continuation of community outreach dockets including Homeless Recovery, Veterans, Prostitution Diversion, Teen Court, and Safe Harbor Court.
- Contractual funding for IT-related maintenance agreements, court noticing mail services costs, contract language and court reporting services, citation book printing costs, interfund accounts, and jury summoning costs.
- Contractual cost escalations for jury summonsing, building security, and armored car services.
- The continuation of the Court's internal revenue-generating initiatives.

General Fund
Municipal Courts Department
Year over Year Expenditure Change



Business Area Budget Summary

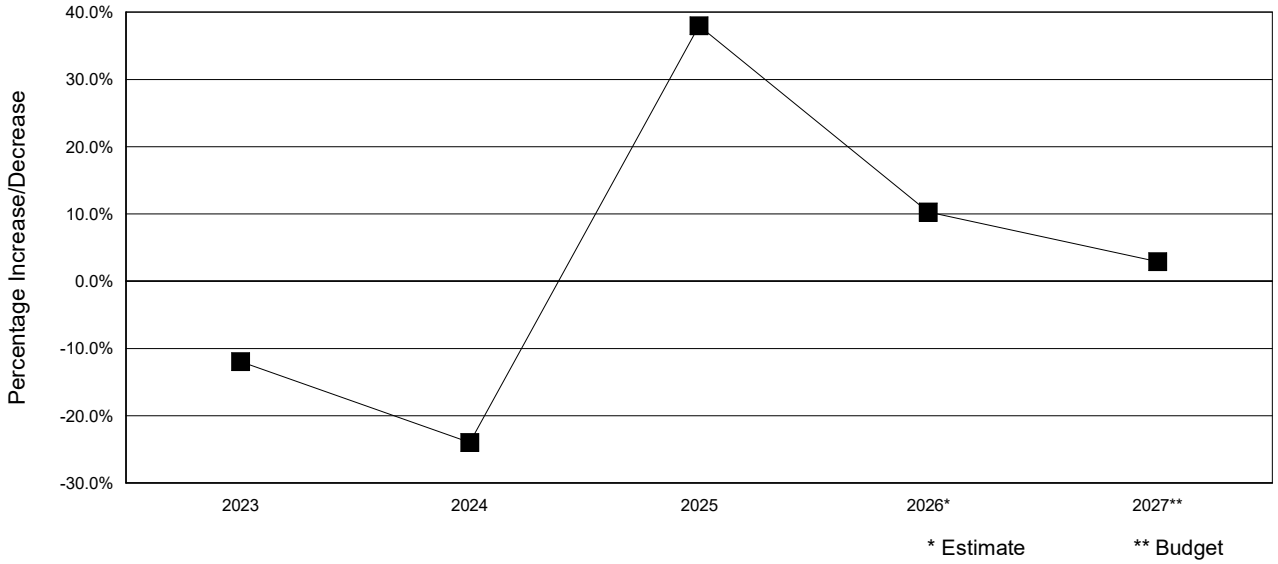
Fund Name : Municipal Court Building Security Fund
Business Area : Municipal Courts Department
Fund No. /Bus. Area No. : 2206 / 1600

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	13,966	16,100	16,100	**16,100**
	Other Services and Charges	451,717	497,430	497,430	**512,353**
	Total M & O Expenditures	465,683	513,530	513,530	**528,453**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	465,683	513,530	513,530	**528,453**
Revenues		679,338	592,112	744,455	**797,000**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget includes funding for contract security guard services at all Municipal Court facilities.
- The FY2027 Budget includes retiree health benefits costs.
- The FY2027 Revenue Budget includes specified allocation of the Local Consolidated Fee of $4.90 collected by the City of Houston (COH) for each paid conviction of a Class "C" misdemeanor offense dated on/after January 1, 2020. The City of Houston continues to collect the previous fee of $3 on all offenses dated on/before December 31, 2019.

Municipal Court Building Security Fund
Municipal Courts Department
Year over Year Expenditure Change



Business Area Budget Summary

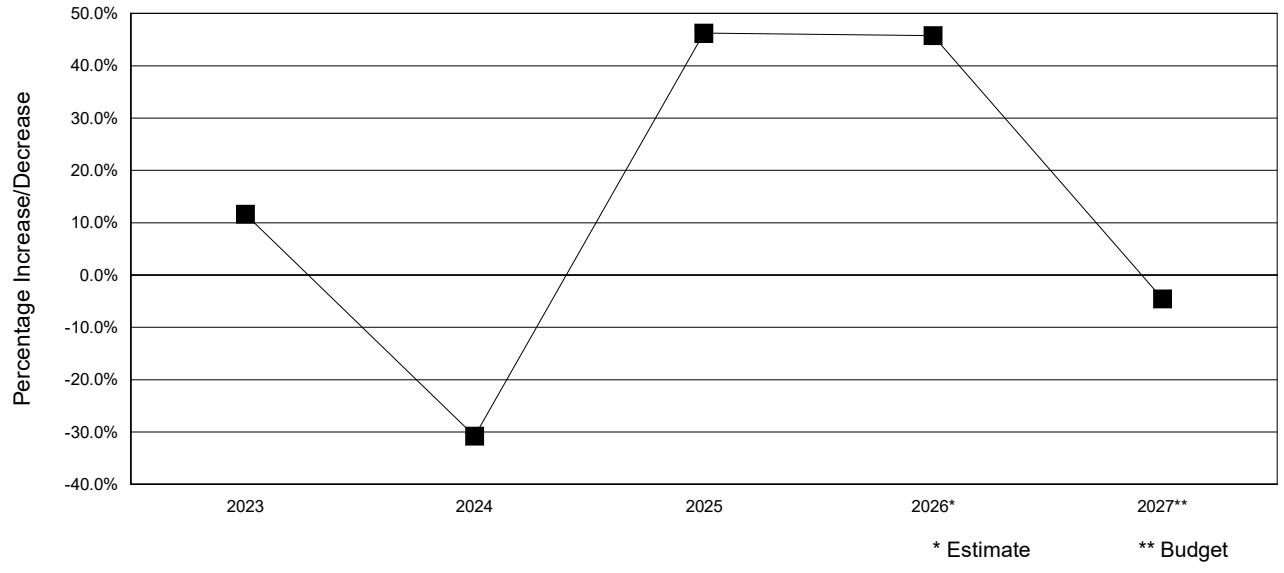
Fund Name : Municipal Court Technology Fee Fund
Business Area : Municipal Courts Department
Fund No. /Bus. Area No. : 2207 / 1600

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Supplies	0	10,000	10,000	**10,000**
	Other Services and Charges	989,640	1,422,522	1,382,522	**1,236,741**
	Equipment	0	130,000	50,000	**130,000**
	Total M & O Expenditures	989,640	1,562,522	1,442,522	**1,376,741**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	989,640	1,562,522	1,442,522	**1,376,741**
Revenues		679,963	870,000	670,000	**864,000**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget includes funding for the Municipal Courts Department's various IT-related maintenance and contractual agreements that support the Municipal Court's case management system (CSMART) and other hardware and software.

Municipal Court Technology Fee Fund
Municipal Courts Department
Year over Year Expenditure Change



Business Area Budget Summary

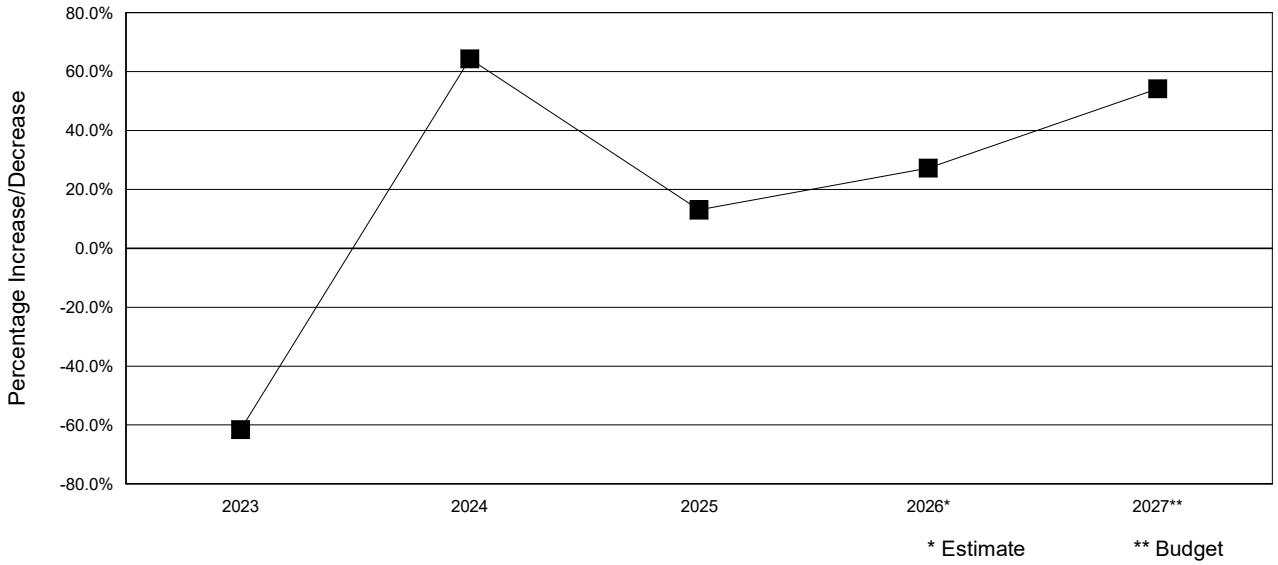
Fund Name : Local Youth Diversion Fund
Business Area : Municipal Courts Department
Fund No. /Bus. Area No. : 2211 / 1600

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	385,895	729,682	492,093	**787,217**
	Supplies	9,256	15,500	15,500	**15,500**
	Other Services and Charges	38,652	38,696	43,379	**47,353**
	Non-Capital Equipment	0	1,000	1,000	**1,000**
	Total M & O Expenditures	433,803	784,878	551,972	**851,070**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	433,803	784,878	551,972	**851,070**
Revenues		733,015	706,300	810,438	**853,300**
Staffing	Full-Time Equivalents - Civilian	4.1	8.0	5.3	**8.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	4.1	8.0	5.3	**8.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget provides funding for the Local Youth Diversion Program's various initiatives related to truancy prevention and youth engagement at targeted Houston ISD, Spring Branch ISD, and Aldine ISD campuses.
- The FY2027 Budget provides funding for the Teen Court Program operational costs.
- The FY2027 Budget is supported by a continuation of grant funding through the Office of the Governor Public Safety Office, Criminal Justice Division's Juvenile Justice and Truancy Prevention Grant Program for the MCD Juvenile Case Manager Truancy Prevention Initiative.

Local Youth Diversion Fund
Municipal Courts Department
Year over Year Expenditure Change



Business Area Budget Summary

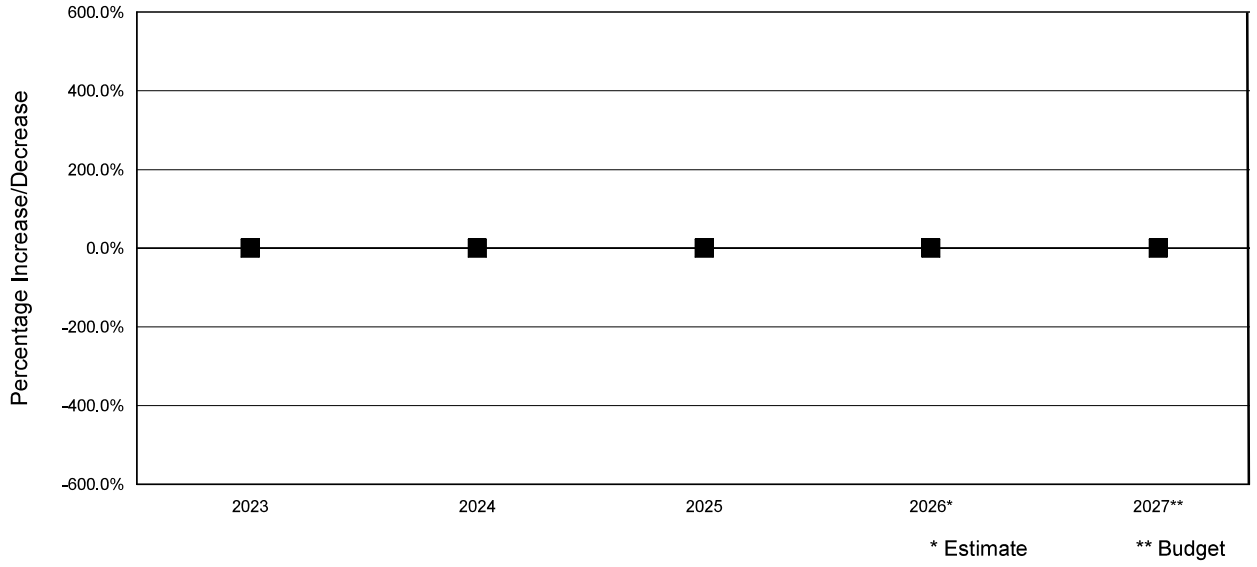
Fund Name : Municipal Jury Fund
Business Area : Municipal Courts Department
Fund No. /Bus. Area No. : 2215 / 1600

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	0	0	0	**0**
Revenues		14,542	13,900	16,367	**18,000**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0	0	0	**0**

Significant Budget Changes and Highlights

o There are no expenditures budgeted in FY2027 due to the limited fund balance.

Municipal Jury Fund
Municipal Courts Department
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Municipal Courts Department
Business Area No. : 1600

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Direct Interfund Services	539,409	578,770	578,770	**603,449**
Interest	146,806	76,692	168,943	**170,000**
Miscellaneous/Other	1,360,579	1,486,960	1,394,096	**1,590,040**
Municipal Courts Fines and Forfeits	18,235,046	20,237,445	20,297,006	**20,760,360**
Other Fines and Forfeits	1,515	1,600	1,600	**1,200**
Grand Total	**20,283,355**	**22,381,467**	**22,440,415**	**23,125,049**

Business Area Program Summary

Business Area: **Municipal Courts Department**
Bus. Area No : **1600**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	19,550	8,333	21,629	8,524	22,272	8,708
Cash Management Services	0	3,505	0	2,832	0	3,422
Collections and Compliance	0	2,840	0	2,493	0	2,686
Court Operations	0	7,408	0	4,834	0	5,283
Judicial Operations	0	8,240	0	7,218	0	7,727
Public Information	0	940	0	882	0	586
Truancy Prevention/Youth Engagement	733	809	810	874	853	1,256
Debt Service and Interfund Transfers	0	130	0	0	0	0
Total	**20,283**	**32,205**	**22,439**	**27,657**	**23,125**	**29,668**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	12.5	0.0	10.5	0.0	10.5	0.0
Cash Management Services	40.5	0.0	36.4	0.0	38.7	0.0
Collections and Compliance	31.7	0.0	30.0	0.0	30.3	0.0
Court Operations	73.0	0.0	55.0	0.0	55.1	0.0
Judicial Operations	52.2	0.0	46.5	0.0	48.2	0.0
Public Information	5.9	0.0	4.8	0.0	4.8	0.0
Truancy Prevention/Youth Engagement	7.5	0.0	8.6	0.0	11.8	0.0
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**223.3**	**0.0**	**191.8**	**0.0**	**199.4**	**0.0**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Municipal Courts Department

Bus Area No. : 1600

Administrative Services

Description:

This Program includes oversight of budgeting, procurement, financial reporting, audit compliance, and contract administration, and includes funding for all Interfund accounts. This Program also has oversight of facility maintenance, central mailroom operations, safety/security initiatives, and staff wellness and training initiatives.

Goal:

The goal of this Program is to ensure timely and accurate financial reporting and audit compliance for internal and external stakeholders, continuous monitoring of revenue and expenditures to meet budget targets, and regular review of all contracts, vendor compliance, and procurement processes to adhere with City of Houston policies and procedures. The goal is to also provide consistent training and initiatives that enhance staff safety and wellness.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	18,176	6,877	20,199	6,567	20,593	6,803
Municipal Court Building Security Fund	679	466	744	514	797	528
Municipal Court Technology Fee Fund	680	990	670	1,443	864	1,377
Municipal Jury Fund	15	0	16	0	18	0
Total	**19,550**	**8,333**	**21,629**	**8,524**	**22,272**	**8,708**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	12.5	0.0	10.5	0.0	10.5	0.0
Municipal Court Building Security Fund	0.0	0.0	0.0	0.0	0.0	0.0
Municipal Court Technology Fee Fund	0.0	0.0	0.0	0.0	0.0	0.0
Municipal Jury Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**12.5**	**0.0**	**10.5**	**0.0**	**10.5**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Percentage of Favorable Audit Compliance	N/A	100%	100%	100%
Percentage of Timely Security Incident Reporting	N/A	100%	100%	100%
Expenditures Adopted Budget vs. Actual Utilization	98%	98%	96%	98%
Revenues Adopted Budget vs. Actual Utilization	101%	100%	100%	100%

Business Area Program Detail

Business Area : Municipal Courts Department

Bus Area No. : 1600

Cash Management Services

Description:

This Program provides oversight of various cash management functions including cashiering services at all court locations for the processing of traffic and non-traffic case payments, and providing fee-based notary/printing services and passport application processing services. This Program also has oversight of central money room operations, contract armored car services, daily reconciliation of cash and credit card transactions including a quality control review process, and facilitating jail bonding services.

Goal:

The goal of this Program is to provide services to the public that ensure accurate processing of monetary transactions, effective cash management and financial practices, and adherence to internal and external cash handling policies. The goal is to also accurately process passport applications in compliance with federal requirements.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	3,505	0	2,832	0	3,422

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	40.5	0.0	36.4	0.0	38.7	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Annual Collection of Fines & Fees at Public Service Counter (in millions)	N/A	N/A	N/A	$25
Average number of hours to process drop-off surety bonds (bail bonds prepared by a surety, defendant or authorized agent)	N/A	N/A	N/A	72
Percentage of resets (requests to reschedule a court date submitted by an attorney or authorized representative) processed within 72 hour time frame.	N/A	N/A	N/A	90%
% of pre-court transactions reviewed for Quality Assurance.	60%	50%	60%	50%
Number of passport applications accepted and reviewed by the City as an authorized agent for the U.S. Department of State	N/A	2,300	1,800	1,800

Business Area Program Detail

Business Area : Municipal Courts Department

Bus Area No. : 1600

Collections and Compliance

Description:

This Program includes oversight of internal and external collection efforts, alternative payment options including the Deferred Payment Program, compliance with internal and external policies including policy development, and compliance with regular and ad-hoc audit processes. This Program also oversees the processing of court actions received by mail, and supports the City of Houston 311 system by providing information on court-related inquiries.

Goal:

The goal of this Program is to provide valuable services to the public that increase compliance with court orders including through internal and external collection efforts, offering alternative payment options, ensuring the timely processing of payments and court actions received by mail, and providing responses to court-related inquiries. This Program also ensures adherence to existing internal and external policies and procedures through regular and ad-hoc audits.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	2,840	0	2,493	0	2,686

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	31.7	0.0	30.0	0.0	30.3	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of mail requests processed to ensure court compliance.	N/A	N/A	N/A	27,600
% of individuals who remain current and in compliance with court-ordered Deferred Payment Program agreements.	66%	60%	63%	65%
Revenue Collected through the Court's Deferred Payment Program (in millions)	$2.0	$2.0	$2.2	$2.4
Revenue Collected through the Court's One Call Solution Center (in millions)	$1.3	$1.1	$1.3	$1.1
Revenue Collected through External Vendors (in millions)	$7.5	$6.0	$7.0	N/A

Business Area Program Detail

Business Area : Municipal Courts Department

Bus Area No. : 1600

Court Operations

Description:

This Program includes oversight of three areas:
Pre-Court Services that include scanning, data entry, affiant, quality assurance processes, and record retention; Courtroom Services that provide courtroom and docket support; and Post-Court Services that include warrant verification services to law enforcement, bond and appellate administration, the processing of requests for record expunction and non-disclosure, and passport application processing.

Goal:

The goal of this Program is to provide services to the public that ensure accurate citation information processing and efficient courtroom operations. The goal is to also facilitate warrant verification services for law enforcement, ensure accurate passport application processing, and the timely processing of court record expungement and non-disclosure requests.

Mayor's Priority: Public Safety

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	7,408	0	4,834	0	5,283

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	73.0	0.0	55.0	0.0	55.1	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Average number of days to process an expungement	N/A	N/A	N/A	35
Number of court case records securely deleted from the case management system to protect personal privacy and comply with legal record retention requirements	N/A	N/A	N/A	1,200,000
% of customers who report satisfaction with court services during the fiscal year (rated ‘agree’ or ‘strongly agree’ on customer surveys)	95%	90%	90%	90%
% of manually entered court cases reviewed for accuracy through quality assurance	94%	50%	75%	50%
Average time (in minutes) to confirm the status of Municipal Court warrants for law enforcement requests	1.0	4.0	1.5	4.0

Business Area Program Detail

Business Area : Municipal Courts Department

Bus Area No. : 1600

Judicial Operations

Description:

This Program provides the public with oversight of regular and special dockets, wedding service, language access and transcription services, jury administration, courtroom/facility security, and facilitates parking/ordinance adjudication hearings. This Program also supports law enforcement through officer scheduling, processing search warrants, and providing magistrate services.

Goal:

The goal of this Program is to provide fair and equal access to the legal system through the oversight of regular and specialized dockets, the adjudication process for parking and ordinance violations, and through key programs and services including language access. The goal is also to provide support to law enforcement through various services.

Mayor's Priority: Public Safety

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	8,240	0	7,218	0	7,727

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	52.2	0.0	46.5	0.0	48.2	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of total court cases adjudicated through specialized court dockets (Homeless Court, Veteran's Court, Safe Harbor, Prostitute Diversion Program).	N/A	N/A	N/A	3%
Number of court cases provided with interpreter services	N/A	N/A	N/A	2,350
% of cases disposed (completed or closed) compared to cases filed during the fiscal year	97%	100%	84%	100%
% of jurors summoned compared with jurors who appear for jury duty	20%	18%	19%	18%
Average wait time (in hours) defendants spend in court during jury trials (from check-in to adjudication)	1.3	2.0	1.3	2.0
Average Wait Time for Defendants Scheduled for Trials by Judge (in minutes)	22	30	24	28

Business Area Program Detail

Business Area : Municipal Courts Department

Bus Area No. : 1600

Public Information

Description:

This Program provides oversight of public information functions including clearance letters for employment/military purposes, timely response to requests for court-related information and media inquiries, coordinating press releases, regular review and updates to the Court's web information, and posting Court-related information on social media platforms. This Program also supports the passport application scheduling process, coordinates community outreach initiatives and court tours, and serves as the Court's council and legislative liaison.

Goal:

The goal of this Program is to provide various services to internal and external stakeholders that increase transparency, and enhance public awareness and access to court information through social media communications and press releases, and participation in community outreach events, and hosting court tours.

Mayor's Priority: Quality of Life

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	940	0	882	0	586

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	5.9	0.0	4.8	0.0	4.8	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of individuals requesting open records who report a positive experience (“great” or “excellent”) with in-person service, based on survey responses	N/A	N/A	N/A	95%
Average number of Houston Municipal Court public information requests handled per administrative assistant staff member per month.	N/A	N/A	N/A	1,680
% of Houston Municipal Court public information requests completed within 10 business days as required by state law	N/A	100%	100%	100%
Number of community engagement activities and events conducted to increase awareness of public safety and Municipal Court services.	15	15	10	10
Number of Houston Municipal Court public information requests processed	3,900	3,900	3,900	3,900

Business Area Program Detail

Business Area : Municipal Courts Department

Bus Area No. : 1600

Truancy Prevention/Youth Engagement

Description:

This Program provides youth truancy prevention and intervention services and support at partner school district middle and high school campuses, support the Court's Teen Court Program, and to provide meaningful youth engagement activities during school breaks.

Goal:

The goal of this Program is to provide dedicated case management services to partner school districts middle and high school campuses in an effort to reduce truancy levels and limit juvenile exposure to the criminal justice system through early identification and assessment, mentoring, social service referrals, and student engagement activities. The goal is to also increase accountability, awareness, and participation of students and families.

Mayor's Priority: Public Safety

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	375	0	322	0	405
Local Youth Diversion Fund	733	434	810	552	853	851
Total	**733**	**809**	**810**	**874**	**853**	**1,256**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	3.4	0.0	3.3	0.0	3.8	0.0
Local Youth Diversion Fund	4.1	0.0	5.3	0.0	8.0	0.0
Total	**7.5**	**0.0**	**8.6**	**0.0**	**11.8**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of participants who successfully completed the Youth Diversion Program	N/A	N/A	N/A	25%
Average number of student cases managed by each Juvenile Case Manager during the year	N/A	N/A	N/A	100
# of student engagement activities conducted by Juvenile Case Manager staff, including monthly Teen Court sessions and after-school or school-break programs	100	100	100	100
# of youth served by the Court's truancy prevention program	5,000	4,500	4,500	4,500
% of partner school campuses reporting a positive program impact (e.g., student attendance, engagement, and staff relationships)	100%	100%	100%	100%

Business Area Program Detail

Business Area : Municipal Courts Department

Bus Area No. : 1600

Debt Service and Interfund Transfers

Description:

This Program includes a specific budget allocation provided by Finance for the Municipal Courts Department's portion of City-wide debt service payments.

Goal:

The goal of this Program is to effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	130	0	0	0	0

POLICE DEPARTMENT
Department Description and Mission

The mission of the Houston Police Department is to foster a healthy, professional, and compassionate Department that earns mutual trust with our community by providing the highest quality community-based policing and problem-solving services.

Purpose: We actively work with each other and our community to build a safe and thriving Houston for everyone.

DEPARTMENT SHORT TERM GOALS

The short-term objectives of the department are based on the current staffing of the department. Depending on the final approved budget, these goals may be modified to match the resources available.

1. ENHANCE PUBLIC SAFETY AND SECURITY

1.1 **Less crime:** Attain a Group A National Incident Based Reporting System (NIBRS) crime rate at or below that of previous fiscal year.

1.2 **Rapid response:** Maintain average response times for Priority Code 1 and 2 calls.
- a. Priority Code 1 calls in the 4-6 minute range.
- b. Priority Code 2 calls in the 8-12 minute range.

1.3 **Calls for Service response:** Meet or exceed a 1% increase in the percentage of calls handled through call diversion programs and improved online reporting with the new RMS.

1.4 **Safer Roadways:** Reduce the number of traffic fatalities below the average for the prior five fiscal years.

1.5 **Clearance Rates:** Increase clearance rates on NIBRS Group A – Violent Crime.

2. MAINTAIN PUBLIC CONFIDENCE AND SATISFACTION THROUGH COMMMUNITY TRUST

2.1 **Satisfied citizens:** Reduce the number of external complaints below that of previous fiscal year.

2.2 **Public Satisfaction**: Conduct a citizen satisfaction survey.

2.3 **Effective outreach:** Increase the effectiveness of the department's outreach efforts.
- a. Enhance outreach via social media engagements by optimizing use of platforms for targeted communication.
- b. Enhance outreach to special needs populations.

3. INCREASE ACCOUNTABILITY TO THE COMMUNITY THROUGH OPERATIONAL EXCELLENCE

3.1 **Process improvement:** Maintain current International Organization for Standardization (ISO) 9001 certifications.

3.2 **Fiscal stewardship:** Budget utilization rates demonstrate sound management of funds provided by City Council.

3.3 **Professional standards:** Increase the availability of information both internally and externally regarding the conduct of officers and department initiatives to build more legitimacy and public trust.

3.4 **Professional standards:** Maintain reporting and public release of Body Worn Camera Semi-Annual Report, Response to Resistance (Use of Force) Report, and Racial Profiling Report.

4. MAINTAIN OR INCREASE PRODUCTIVITY

4.1 **Sufficient capacity:** Increase classified staffing versus previous fiscal year-end total.

4.2 **Process Improvement:** Improve the quality of the customer experience through the use of alternatives to dispatched calls such as online reporting and teleserve.

4.3 **Employee Safety:** Evaluate and procure equipment to improve the safety of classified personnel.

4.4 **Resource economy:** Maintain a positive disposal-intake ratio in the property room for property eligible for disposal.

4.5 **Employee Wellness:** Increase personnel awareness and knowledge related to wellness issues (i.e. risk factors for suicidal behavior, problem-solving methods, and effective intervention strategies).

5. ORGANIZATIONAL PERFORMANCE THROUGH PROFESSIONAL DEVELOPMENT

5.1 **Training:** Increase the use of Scenario-Based Training (SBT).

5.2 **Training:** Deliver training that reinforces department's values of Honor, Integrity, and Respect.

5.3 **Training:** Deliver rank-relevant training to all supervisors and managers that includes either technical or leadership components.

5.4 **Training:** Maintain video roll-call training and virtual online training to supplement the classroom training, to educate employees in a timely manner.

DEPARTMENT LONG TERM GOALS

This longer-term plan consists of strategies with a horizon of greater than 12 months. It is more of a plan or to-do list for this year and the subsequent years, but the priorities were not intended to be objectives, with a specific target and timeline. Certainly, there will be indicators of success that can be quantified and presented to the Command and Administration at appropriate intervals.

1. ENHANCE PUBLIC SAFETY AND SECURITY

Vision: Protect the City of Houston and its residents with proactive, focused crime fighting strategies by making Houston the safest city.

- **1.1** Respond to calls expeditiously.
- **1.2** Reduce violent crime.
- **1.3** Improve traffic safety.
- **1.4** Improve investigative workflow.
- **1.5** Increase clearances for violent crimes.

2. MAINTAIN PUBLIC CONFIDENCE AND SATISFACTION THROUGH COMMMUNITY TRUST

Vision: HPD remains a trusted public sector organization that serves all Houstonians.

- **2.1** Communicate transparently ensuring fair accountability.
- **2.2** Grow victim outreach by fostering cooperation and collaboration.
- **2.3** Measure public confidence by conducting a citizen satisfaction survey.
- **2.4** Participate in positive non-enforcement activities to build relationships.

3. INCREASE ACCOUNTABILITY TO THE COMMUNITY THROUGH OPERATIONAL EXCELLENCE

Vision: Implement best business practices to ensure resources for efficient and effective service while ensuring that employees are held to the highest standards.

- **3.1** Create a strategic technology roadmap to foster long term sustainability.
- **3.2** Leverage technology to improve performance.
- **3.3** Enhance data-driven policing capabilities.
- **3.4** Conduct process improvement exercises.

4. MAINTAIN OR INCREASE PRODUCTIVITY

Vision: Align civilian and classified workforce with 21st Century Policing Strategies; while retaining and wisely investing limited public resources for efficient services.

4.1 Increase classified staffing versus FY2026 year-end total.

4.2 Improve the quality of the customer experience through the use of alternatives to dispatched calls.

4.3 Evaluate and procure equipment to improve the safety and effectiveness of personnel.

4.4 Maintain a positive disposal-intake ratio in the property room for property eligible for disposal.

5. ORGANIZATIONAL PERFORMANCE THROUGH PROFESSIONAL DEVELOPMENT

Vision: HPD remains the most professional law enforcement agency in the country by providing personnel with the training and support they need to be successful.

5.1 Reinforce the department's core values of Honor, Integrity and Respect.

5.2 Develop effective leaders through mentorships and specialized training.

5.3 Enhance officer safety through scenario-based training and de-escalation training.

5.4 Prioritize employee wellness for a healthy workforce.

Business Area Budget Summary

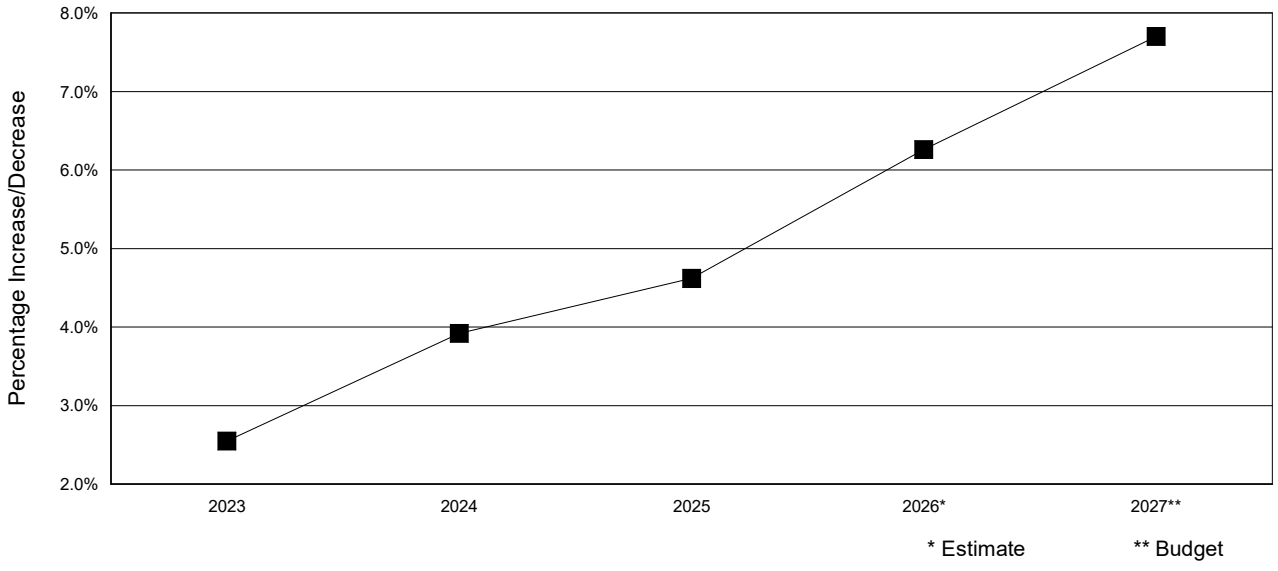
Fund Name : General Fund
Business Area : Police Department
Fund No. /Bus. Area No. : 1000 / 1000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	965,894,876	1,001,088,381	1,001,088,381	**1,078,784,014**
	Supplies	5,270,868	5,285,792	6,287,255	**6,714,801**
	Other Services and Charges	92,649,217	124,559,546	123,493,946	**132,775,474**
	Equipment	291,803	56,000	76,952	**40,000**
	Non-Capital Equipment	412,304	201,219	244,404	**20,000**
	Total M & O Expenditures	1,064,519,068	1,131,190,938	1,131,190,938	**1,218,334,289**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	1,064,519,068	1,131,190,938	1,131,190,938	**1,218,334,289**
Revenues		77,280,459	79,117,890	81,008,667	**87,358,412**
Staffing	Full-Time Equivalents - Civilian	820.7	746.3	636.0	**709.8**
	Full-Time Equivalents - Classified	5,109.6	5,203.7	5,223.8	**5,424.6**
	Full-Time Equivalents - Cadets	145.1	157.3	190.3	**158.1**
	Total	6,075.4	6,107.3	6,050.1	**6,292.5**
	Full-Time Equivalents - Overtime	337.9	211.3	231.1	**144.1**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal and classified employees contractual pay increases.
- o The FY2027 Budget includes funding for five cadet classes as well as continued annualized costs of prior-year cadet classes as they transition to full-time police officers.
- o The FY2027 Budget includes a reduction of $1.5 million for department savings initiatives associated with Employment Program for Retired Officers (EPRO) program, which consists of retired officers working on a part-time, temporary basis.
- o The FY2027 Budget includes a reduction of $7.4 million for department savings initiatives associated with HPD civilian vacancies.

General Fund
Police Department
Year over Year Expenditure Change



Business Area Budget Summary

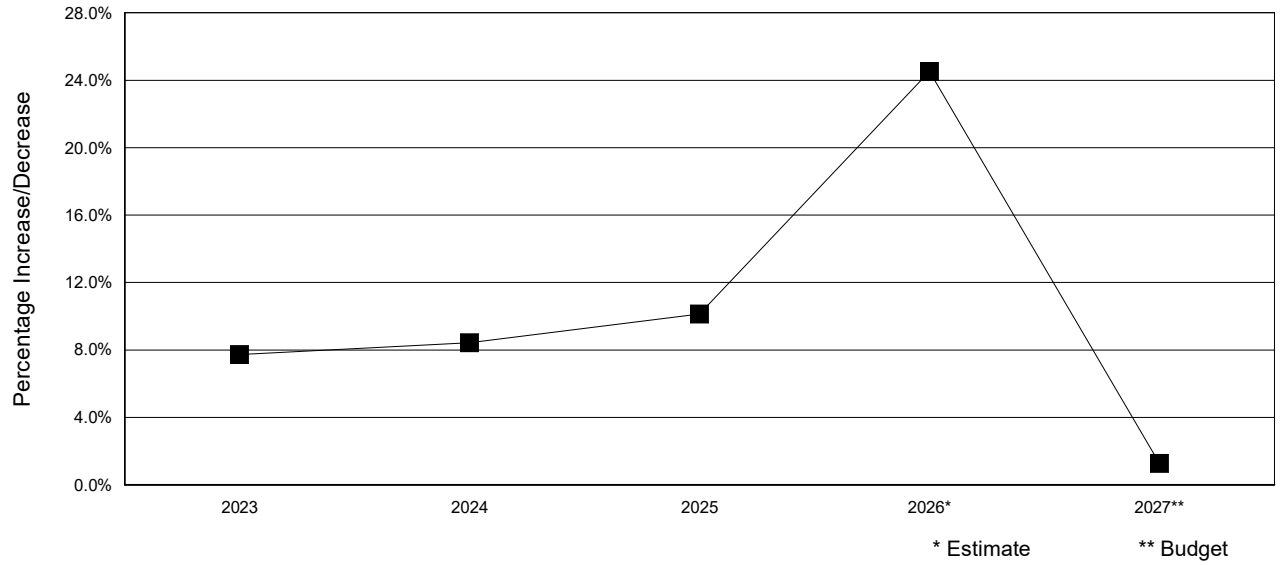
Fund Name : Auto Dealers Special Revenue Fund
Business Area : Police Department
Fund No. /Bus. Area No. : 2200 / 1000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	4,819,594	5,486,707	5,486,707	**5,994,480**
	Supplies	380,514	477,700	477,700	**507,700**
	Other Services and Charges	2,238,638	2,745,402	2,622,769	**2,956,851**
	Equipment	287,719	1,900,000	1,900,000	**997,000**
	Total M & O Expenditures	7,726,465	10,609,809	10,487,176	**10,456,031**
	Debt Service & Other Uses	2,904,331	2,750,000	2,750,000	**2,950,000**
	Total Expenditure	10,630,796	13,359,809	13,237,176	**13,406,031**
Revenues		13,027,985	12,591,300	12,591,300	**12,466,300**
Staffing	Full-Time Equivalents - Civilian	8.5	10.0	8.4	**10.0**
	Full-Time Equivalents - Classified	19.9	22.0	22.3	**22.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	28.4	32.0	30.7	**32.0**
	Full-Time Equivalents - Overtime	12.9	6.2	6.3	**5.7**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal and classified employees contractual pay increases.
- The FY2027 Budget includes funding totaling $497,000 for the purchase of new vehicles that may not be received in FY2026.

Auto Dealers Special Revenue Fund
Police Department
Year over Year Expenditure Change



Business Area Budget Summary

Fund Name : Police Special Services Fund
Business Area : Police Department
Fund No. /Bus. Area No. : 2201 / 1000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	6,174,965	15,666,314	10,684,495	**7,085,464**
	Supplies	256,222	464,299	236,009	**162,500**
	Other Services and Charges	1,902,436	3,012,039	2,671,728	**2,735,605**
	Equipment	19,237	1,229,180	35,301	**65,000**
	Non-Capital Equipment	11,242	304,565	87,817	**2,000**
	Total M & O Expenditures	8,364,102	20,676,397	13,715,350	**10,050,569**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	8,364,102	20,676,397	13,715,350	**10,050,569**
Revenues		8,717,522	31,082,170	13,653,436	**9,413,367**
Staffing	Full-Time Equivalents - Civilian	1.7	2.0	1.3	**2.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	1.7	2.0	1.3	**2.0**
	Full-Time Equivalents - Overtime	42.3	109.1	74.5	**44.3**

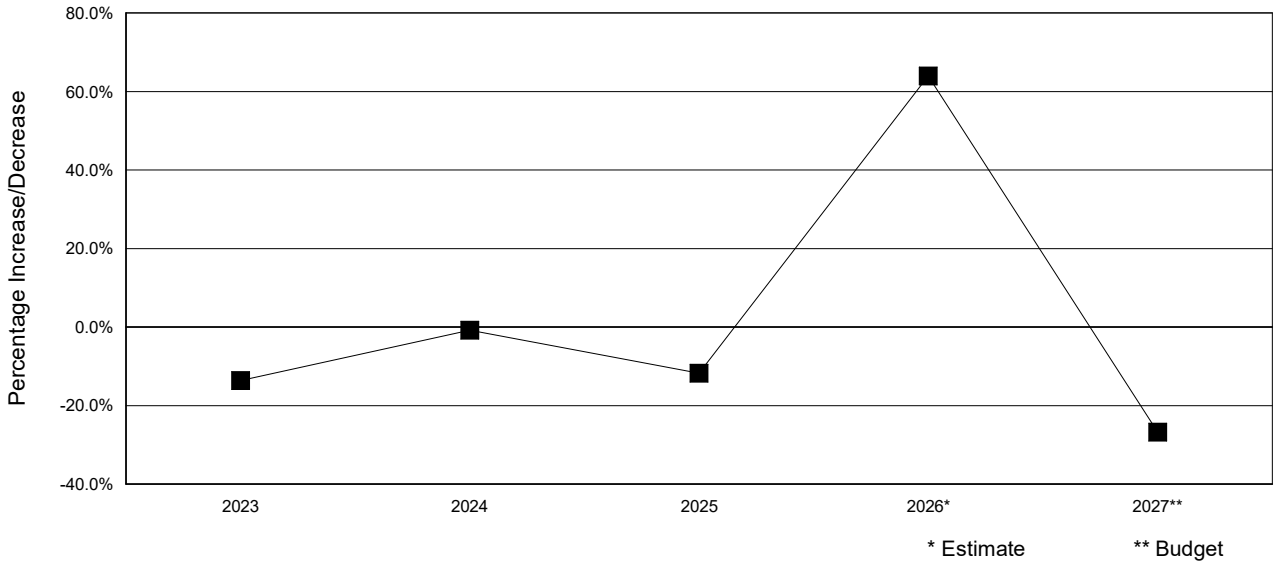
Significant Budget Changes and Highlights

o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

o The FY2027 Budget includes funding for the continuation of the Human Trafficking Unit.

o The FY2027 Budget continues FY2026 service levels with associated accounting for:
- Law Enforcement Officers Standards in Education (LEOSE) – Funds received by the State and designated for training of police personnel.
- Donations and contributions from private companies to designated divisions/commands.
- Tax Increment Reinvestment Zones (TIRZ) - Main Street/Market Square Redevelopment Authority – Municipal Service Fee per agreement to defray some of the costs incurred for district programs.
- Reimbursements from outside law enforcement agencies for participation in joint police operations.

Police Special Services Fund
Police Department
Year over Year Expenditure Change



Business Area Budget Summary

Fund Name : Asset Forfeiture Fund
Business Area : Police Department
Fund No. /Bus. Area No. : 2202 / 2203 / 2204 / 1000

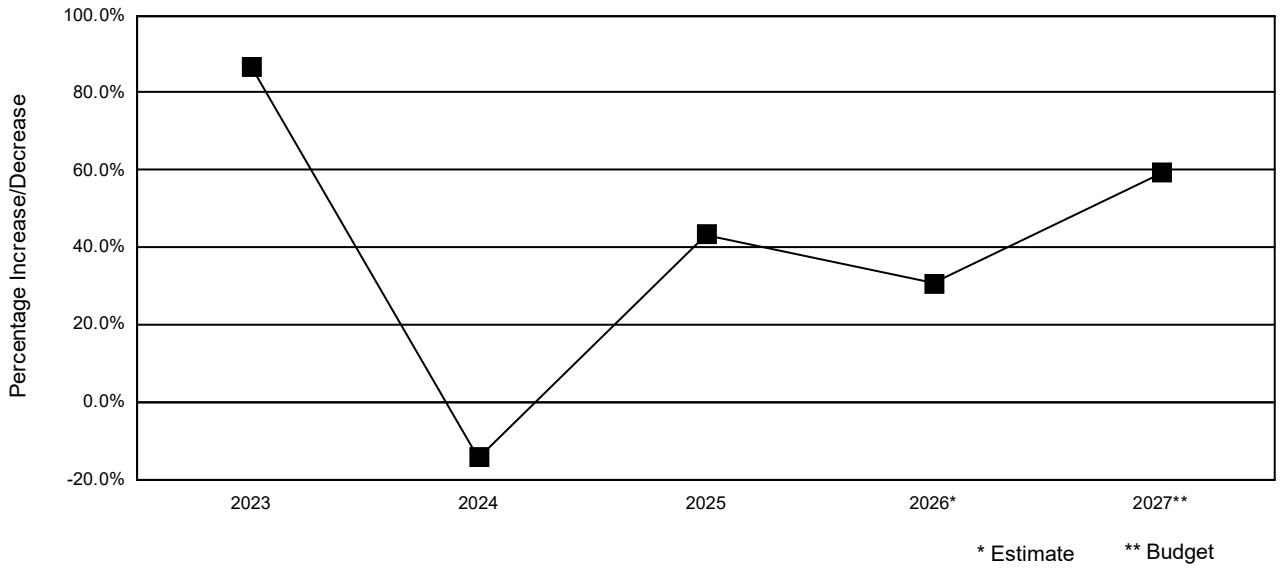
		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	2,483,677	3,125,000	3,125,000	**5,140,000**
	Supplies	451,585	621,295	586,480	**998,000**
	Other Services and Charges	1,273,555	960,435	1,372,636	**970,000**
	Equipment	165,440	65,075	65,000	**0**
	Non-Capital Equipment	0	4,231,202	565,268	**1,992,000**
	Total M & O Expenditures	4,374,257	9,003,007	5,714,384	**9,100,000**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	4,374,257	9,003,007	5,714,384	**9,100,000**
Revenues		4,934,852	2,040,812	3,915,314	**2,030,812**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	19.9	24.2	24.3	**37.0**

Significant Budget Changes and Highlights

o Operates programs to deter, disrupt, and dismantle criminal enterprises.

o The FY2027 budget includes capital funding for investigative operations, technology updates, and tactical equipment for critical law enforcement operations.

Asset Forfeiture Fund
Police Department
Year over Year Expenditure Change



Business Area Budget Summary

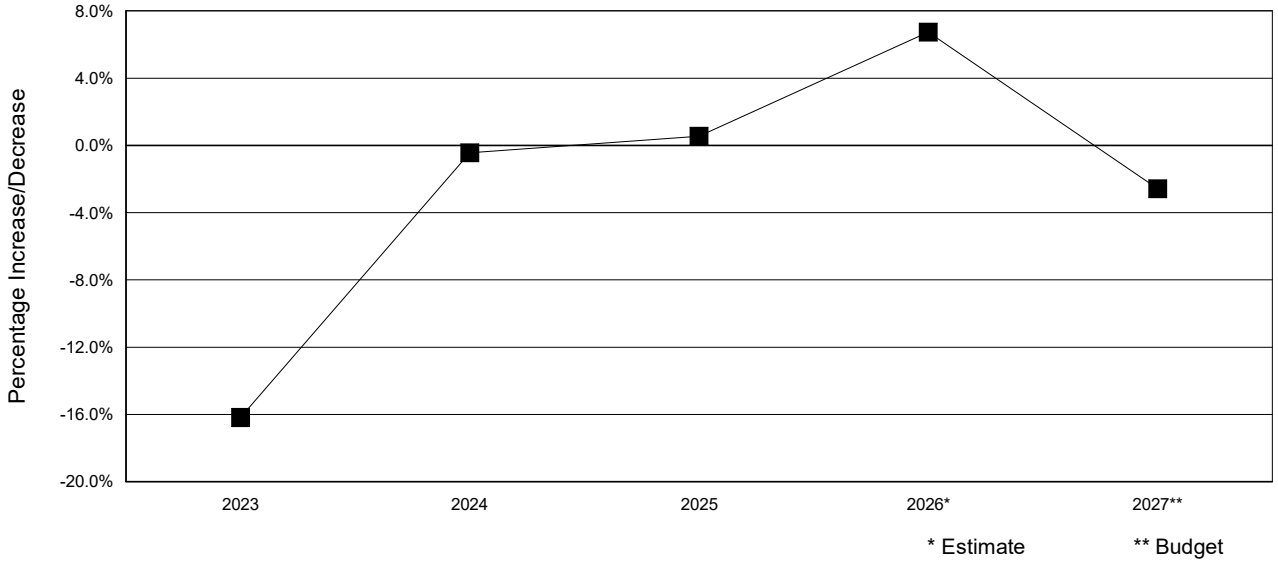
Fund Name : Child Safety Fund
Business Area : Police Department
Fund No. /Bus. Area No. : 2209 / 1000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Other Services and Charges	3,183,386	3,397,482	3,397,482	**3,310,000**
	Total M & O Expenditures	3,183,386	3,397,482	3,397,482	**3,310,000**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	3,183,386	3,397,482	3,397,482	**3,310,000**
Revenues		3,253,142	3,268,672	3,268,672	**3,310,000**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- Continues maintaining crossing guards in accordance with City Ordinance No. 91 - 939, which established crossing guard services for elementary schools as priority followed by services for secondary schools.

Child Safety Fund
Police Department
Year over Year Expenditure Change



Business Area Budget Summary

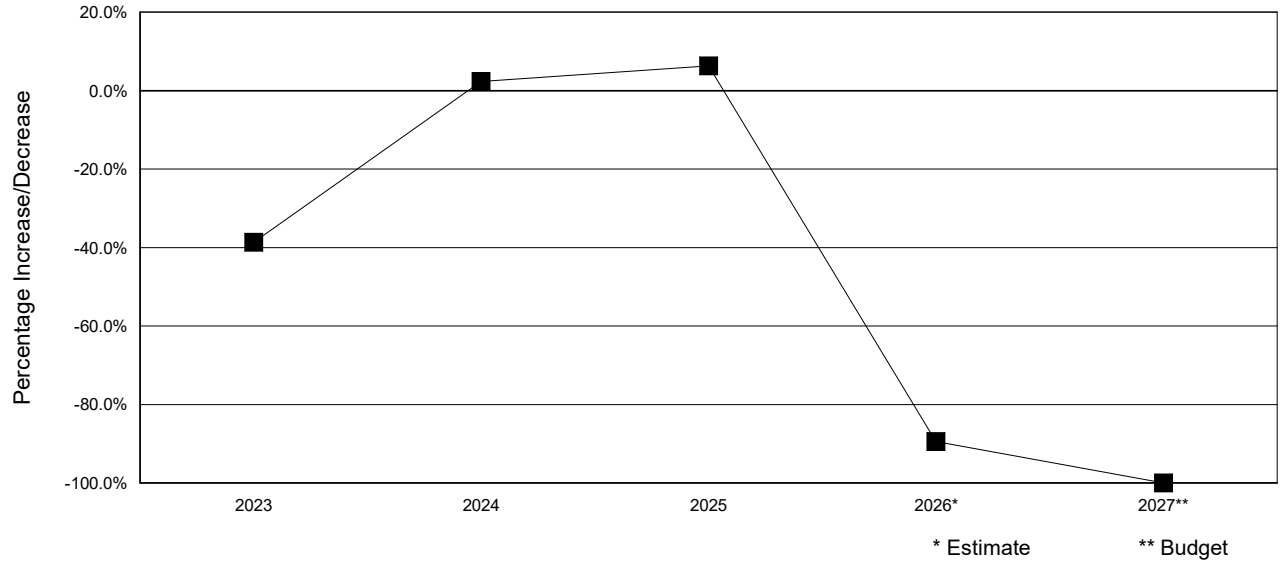
Fund Name : Forensic Transition Special Fund
Business Area : Police Department
Fund No. /Bus. Area No. : 2213 / 1000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	341,265	76,901	31,598	**0**
	Other Services and Charges	5,585	4,988	4,988	**0**
	Total M & O Expenditures	346,850	81,889	36,586	**0**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	346,850	81,889	36,586	**0**
Revenues		347,873	300,344	36,586	**0**
Staffing	Full-Time Equivalents - Civilian	2.7	2.0	0.2	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	2.7	2.0	0.2	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The Fund has fully transitioned to zero full-time employees. As a result, there are no remaining personnel or associated expenditures, and the FY2027 budget has been reduced to zero.
- The Fund may be used in the future only if additional filled full-time positions are transitioned to the Houston Forensic Science Center.

Forensic Transition Special Fund
Police Department
Year over Year Expenditure Change



Business Area Budget Summary

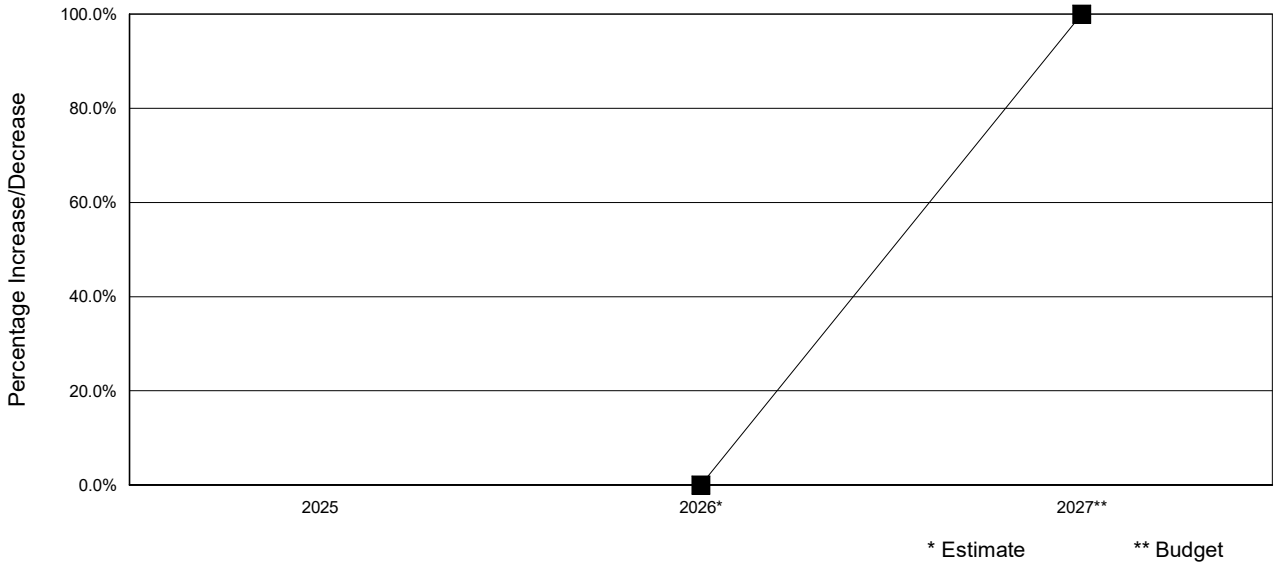
Fund Name : Human Trafficking Response and Recovery Fund
Business Area : Police Department
Fund No. /Bus. Area No. : 2217 / 1000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Supplies	0	0	0	**175,737**
	Other Services and Charges	0	0	0	**20,000**
	Total M & O Expenditures	0	0	0	**195,737**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	0	0	0	**195,737**
Revenues		0	0	214,000	**104,000**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The fund was created in FY2026 in accordance with City Ordinance No. 2025-924 with zero beginning fund balance. The City receives forfeited funds from offenses involving prostitution and human trafficking.
- The FY2027 budget includes funding for services that assist human trafficking victims.

Human Trafficking Response and Recovery Fund
Police Department
Year over Year Expenditure Change



Program Staffing Summary

Business Area : Police Department
Business Area No. : 1000

Program	FY2025 Actual FTEs	FY2025 Actual Costs $	FY2026 Estimate FTEs	FY2026 Estimate Costs $	FY2027 Budget FTEs	FY2027 Budget Costs $
Administrative Services						
Civilian	132.2		95.9		**89.0**	
Classified	83.2		126.1		**165.0**	
Cadets	0.0		0.0		**0.0**	
Total	215.4	36,295,040	222.0	45,352,370	**254.0**	**57,346,769**
Airport Systems						
Civilian	19.4		20.8		**38.0**	
Classified	186.1		195.1		**193.0**	
Cadets	0.0		0.0		**0.0**	
Total	205.5	37,827,465	215.9	40,613,210	**231.0**	**45,445,362**
Community Outreach & Victim Services						
Civilian	64.4		35.7		**30.0**	
Classified	50.0		15.0		**17.0**	
Cadets	0.0		0.0		**0.0**	
Total	114.4	15,282,184	50.7	6,100,195	**47.0**	**6,401,548**
Employee Services/Wellness						
Civilian	43.0		29.3		**23.0**	
Classified	41.2		43.5		**35.0**	
Cadets	0.0		0.0		**0.0**	
Total	84.2	56,658,961	72.8	65,636,599	**58.0**	**71,557,167**
Homeland Security/Special Events						
Civilian	32.4		32.0		**26.8**	
Classified	266.1		273.8		**239.0**	
Cadets	0.0		0.0		**0.0**	
Total	298.5	57,098,127	305.8	62,495,041	**265.8**	**56,504,416**
Investigations						
Civilian	81.4		78.7		**105.0**	
Classified	1,316.9		1,352.6		**1,277.0**	
Cadets	0.0		0.0		**0.0**	
Total	1,398.3	226,623,564	1,431.3	240,624,750	**1,382.0**	**254,199,991**
Joint Processing Center Unit						
Civilian	5.2		0.0		**0.0**	
Classified	21.4		0.0		**0.0**	
Cadets	0.0		0.0		**0.0**	
Total	26.6	17,982,835	0.0	14,000,000	**0.0**	**15,500,000**
Mental Health						
Civilian	1.1		1.4		**2.0**	
Classified	36.5		38.4		**44.0**	
Cadets	0.0		0.0		**0.0**	
Total	37.6	6,841,241	39.8	7,223,974	**46.0**	**8,428,294**

Program Staffing Summary

Business Area : Police Department
Business Area No. : 1000

Program	FY2025 Actual FTEs	FY2025 Actual Costs $	FY2026 Estimate FTEs	FY2026 Estimate Costs $	FY2027 Budget FTEs	FY2027 Budget Costs $
Police Patrol						
Civilian	51.7		50.5		**69.0**	
Classified	2,524.8		2,585.9		**2,914.6**	
Cadets	0.0		0.0		**0.0**	
Total	2,576.5	408,560,998	2,636.4	445,730,719	**2,983.6**	**480,753,614**
Strategic Operations						
Civilian	358.7		259.5		**287.0**	
Classified	293.6		298.7		**260.0**	
Cadets	0.0		0.0		**0.0**	
Total	652.3	157,950,063	558.2	166,866,976	**547.0**	**181,524,555**
Traffic Enforcement						
Civilian	25.8		24.0		**31.0**	
Classified	142.4		147.2		**143.0**	
Cadets	0.0		0.0		**0.0**	
Total	168.2	27,451,723	171.2	28,924,393	**174.0**	**29,686,065**
Training						
Civilian	18.3		18.1		**21.0**	
Classified	167.3		169.8		**159.0**	
Cadets	145.1		190.3		**158.1**	
Total	330.7	39,941,927	378.2	40,973,689	**338.1**	**44,098,845**
Debt Service and Interfund Transfers						
Civilian	0.0		0.0		**0.0**	
Classified	0.0		0.0		**0.0**	
Cadets	0.0		0.0		**0.0**	
Total	0.0	2,904,331	0.0	2,750,000	**0.0**	**2,950,000**
Grand Total						
Civilian	833.6		645.9		**721.8**	
Classified	5,129.5		5,246.1		**5,446.6**	
Cadets	145.1		190.3		**158.1**	
Grand Total	**6,108.2**	**1,091,418,459**	**6,082.3**	**1,167,291,916**	**6,326.5**	**1,254,396,626**

Total may reflect slight variances due to rounding.

Business Area Revenues Summary

Business Area : Police Department
Business Area No. : 1000

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	5,257,265	28,567,006	9,148,522	**6,247,512**
Direct Interfund Services	41,831,814	43,794,759	43,794,759	**49,246,869**
Indirect Interfund Services	1,300,641	1,379,490	1,379,490	**1,560,241**
Interest	1,147,712	839,484	1,289,105	**949,812**
Intergovernmental	28,066,930	306,364	676,698	**676,698**
Licenses and Permits	3,203,508	3,256,394	3,256,394	**3,256,394**
Miscellaneous/Other	21,841,464	18,208,200	20,217,877	**18,023,900**
Other Fines and Forfeits	798,168	826,400	1,085,300	**875,400**
Other Resources	4,114,331	31,223,091	33,839,830	**33,846,065**
Grand Total	**107,561,833**	**128,401,188**	**114,687,975**	**114,682,891**

Business Area Program Summary

Business Area: **Police Department**
Bus. Area No : **1000**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	3,702	36,295	4,843	45,352	3,742	57,347
Airport Systems	41,832	37,827	43,795	40,613	49,247	45,445
Community Outreach & Victim Services	1	15,283	1	6,100	2	6,402
Employee Services/Wellness	0	56,659	0	65,637	0	71,557
Homeland Security/Special Events	1,919	57,099	6,574	62,495	2,146	56,504
Investigations	25,902	226,624	25,235	240,625	23,477	254,200
Joint Processing Center Unit	0	17,983	0	14,000	0	15,500
Mental Health	427	6,841	426	7,224	427	8,428
Police Patrol	1,685	408,561	1,575	445,731	1,452	480,754
Strategic Operations	3,882	157,951	3,998	166,867	3,740	181,525
Traffic Enforcement	27,385	27,452	27,501	28,924	29,686	29,686
Training	825	39,941	741	40,974	764	44,099
Debt Service and Interfund Transfers	0	2,904	0	2,750	0	2,950
Total	**107,560**	**1,091,420**	**114,689**	**1,167,292**	**114,683**	**1,254,397**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	215.4	22.6	222.0	6.5	254.0	4.2
Airport Systems	205.5	49.6	215.9	48.1	231.0	42.7
Community Outreach & Victim Services	114.4	4.7	50.7	0.8	47.0	0.4
Employee Services/Wellness	84.2	0.6	72.8	0.9	58.0	0.5
Homeland Security/Special Events	298.5	72.5	305.8	72.6	265.8	30.4
Investigations	1,398.3	83.4	1,431.3	58.7	1,382.0	56.2
Joint Processing Center Unit	26.6	1.7	0.0	0.0	0.0	0.0
Mental Health	37.6	2.3	39.8	1.6	46.0	1.6
Police Patrol	2,576.5	111.8	2,636.4	108.7	2,983.6	74.3
Strategic Operations	652.3	45.0	558.2	23.7	547.0	13.3
Traffic Enforcement	168.2	11.9	171.2	9.5	174.0	2.5
Training	330.7	6.9	378.2	5.1	338.1	3.1
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**6,108.2**	**413.0**	**6,082.3**	**336.2**	**6,326.5**	**229.2**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Police Department

Bus Area No. : 1000

Administrative Services

Description:

The Administrative Services program provides support for leadership and executive support from the Office of Budget and Finance, Legal Services, Risk Management, GSD Liaison, and Organizational Development.

Goal:

Provide operational support and adequate resources and maintain sound financial governance to each division within HPD.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Asset Forfeiture Fund - Justice	0	63	0	188	0	350
Asset Forfeiture Fund - State	0	68	0	0	0	0
Asset Forfeiture Fund - Treasury	0	0	0	0	0	10
Child Safety Fund	3,253	3,183	3,269	3,397	3,310	3,310
General Fund	144	32,849	1,407	41,592	162	53,502
Police Special Services Fund	305	132	167	175	270	175
Total	**3,702**	**36,295**	**4,843**	**45,352**	**3,742**	**57,347**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Asset Forfeiture Fund - Justice	0.0	0.0	0.0	0.0	0.0	0.0
Asset Forfeiture Fund - State	0.0	0.1	0.0	0.0	0.0	0.0
Asset Forfeiture Fund - Treasury	0.0	0.0	0.0	0.0	0.0	0.0
Child Safety Fund	0.0	0.0	0.0	0.0	0.0	0.0
General Fund	215.4	22.5	222.0	6.5	254.0	4.2
Police Special Services Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**215.4**	**22.6**	**222.0**	**6.5**	**254.0**	**4.2**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Maintain public information request response time of 10 business days or less.	7.00	10.00	7.12	10.00
Perform divisional process audits annually	74	50	50	50
Expenditures Adopted Budget vs. Actual Utilization	101%	98%	100%	98%
Revenues Adopted Budget vs. Actual Utilization	134%	100%	89%	100%

Business Area Program Detail

Business Area : Police Department
Bus Area No. : 1000

Airport Systems

Description:
For the Airport Systems program, the Airport–IAH Division is based at the George Bush Intercontinental Airport (IAH) and the Airport-Hobby Division is based at William P. Hobby (HOU) Airport. Operations for both divisions consist of 24/7 police support by patrolling passenger screening checkpoints, boarding gates, and anywhere else in the terminals where there might be a breach of security, weapons, bomb threat or other threat to safety and security.

Goal:
Maintain a safe environment for both domestic and international travelers in and around IAH and HOU airports.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	41,832	37,827	43,795	40,613	49,247	45,445

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	205.5	49.6	215.9	48.1	231.0	42.7

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Decrease annual auto thefts and burglaries on airport and surrounding properties	234	300	214	300
Decrease response time to Priority 3 calls (suspicious package/person/vehicle, non-hazardous property, disturbances, missing persons, parole violators, trespassers, etc.) at IAH (minutes)	11.4	6.0 to 18.0	12.6	6.0 to 18.0

Business Area Program Detail

Business Area : Police Department

Bus Area No. : 1000

Community Outreach & Victim Services

Description:

Community Outreach & Victim Services programs are relational policing initiatives designed to facilitate public safety throughout greater Houston. Victim services programs provide resources and referrals that facilitate healing and restoration for crime victims, based on their specific needs. Outreach programs focus on crime prevention, community service, youth services, and encourage positive interactions between law enforcement and the greater Houston community.

Goal:

Build safer and stronger communities, HPD will implement community-oriented policing strategies that encourage positive interaction between law enforcement and the communities they proudly serve.

Mayor's Priority: Quality of Life

Program Notes:

Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Asset Forfeiture Fund - Justice	0	33	0	0	0	0
Asset Forfeiture Fund - State	0	42	0	25	0	40
Asset Forfeiture Fund - Treasury	0	109	0	0	0	0
General Fund	0	15,095	0	6,073	0	6,359
Police Special Services Fund	1	4	1	2	2	3
Total	**1**	**15,283**	**1**	**6,100**	**2**	**6,402**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Asset Forfeiture Fund - Justice	0.0	0.0	0.0	0.0	0.0	0.0
Asset Forfeiture Fund - State	0.0	0.3	0.0	0.2	0.0	0.3
Asset Forfeiture Fund - Treasury	0.0	0.0	0.0	0.0	0.0	0.0
General Fund	114.4	4.4	50.7	0.6	47.0	0.1
Police Special Services Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**114.4**	**4.7**	**50.7**	**0.8**	**47.0**	**0.4**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Increase community outreach program participation (annual participants)	163,312	200,000	106,444	125,000
Increase Positive Interaction Program (PIP) participation (annual participants)	4,710	6,000	2,268	4,000
Increase Domestic Abuse Response Team (DART) service calls	4,441	5,000	0	N/A

Business Area Program Detail

Business Area : Police Department

Bus Area No. : 1000

Employee Services/Wellness

Description:

The Employee Services/Wellness program is responsible for job postings, hiring and promotions, processing performance evaluations, managing employee benefits, psychological evaluations, and department-wide employee wellbeing. In addition, this program also includes the Phase Down which provides officers an option to receive cash distribution of paid time off, sick, vacation, and compensatory time leave balances.

Goal:

Effectively care for the behavioral and emotional health and welfare for the workforce and their families. Creating and maintaining a culture of wellness by promoting, supporting, and advocating a wellness program organization.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	56,659	0	65,637	0	71,557

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	84.2	0.6	72.8	0.9	58.0	0.5

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Increase Peer Support mentors annually	196	198	198	210
Increase Psychological Service appointments for employee wellness	7,506	9,000	7,106	8,500
Maintain number of volunteers for Police and Clergy Alliance (PACA) annually	79	85	89	90

Business Area Program Detail

Business Area : Police Department

Bus Area No. : 1000

Homeland Security/Special Events

Description:

The Homeland Security/Special Events Program leads planning and coordination of all department activities associated with preventing, protecting against, responding to, and recovering from intentional acts of terrorism and accidental/natural catastrophic incidents. This program operates in conjunction with other local, state, and federal law enforcement partners, other local government officials, emergency responders from all disciplines in the Houston metropolitan region, and private sector critical infrastructure stakeholders. In addition, this program coordinates all special events within the City of Houston and staffs police resources for all city-sponsored special events.

Goal:

Provide a safe environment for special events and freedom of assembly activity in the City of Houston. In addition, to prevent both domestic and foreign threats to the Houston area; respond to and mitigate all public safety concerns surrounding catastrophic events to include natural disasters.

Mayor's Priority: Public Safety

Program Notes:

Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	34	55,176	197	55,931	30	54,246
Police Special Services Fund	1,885	1,923	6,377	6,564	2,116	2,258
Total	**1,919**	**57,099**	**6,574**	**62,495**	**2,146**	**56,504**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	298.5	61.3	305.8	32.4	265.8	19.5
Police Special Services Fund	0.0	11.2	0.0	40.2	0.0	10.9
Total	**298.5**	**72.5**	**305.8**	**72.6**	**265.8**	**30.4**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Maintain response capabilities to special events annually	311	350	894	500
Maintain ship channel patrol hours annually	1,062	1,150	937	1,150
Increase mounted patrol community service events annually	230	N/A	N/A	N/A
Number of mounted patrol deployments and community service events annually	237	400	276	N/A

Business Area Program Detail

Business Area : Police Department

Bus Area No. : 1000

Investigations

Description:

The Investigations Program has citywide responsibility for delivering a diverse array of specialized investigative police services to Houston and the surrounding area. In addition to combining the Criminal Investigations and Special Investigations Commands, this program is also responsible for the review and verification of all gang-related crimes in Houston (Gang Division) and investigates allegations of misconduct against HPD employees by acting as a fact-finding entity with a three-fold purpose to protect the public, protect the department, and to protect the employee (Internal Affairs Division).

Goal:

Conduct proactive and reactive investigations to solve crimes committed in the City of Houston.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Asset Forfeiture Fund - Justice	2,882	649	1,771	2,565	0	1,428
Asset Forfeiture Fund - State	1,974	2,205	1,228	1,014	2,031	3,037
Asset Forfeiture Fund - Treasury	79	46	917	100	0	794
Auto Dealers Special Revenue Fund	13,028	7,726	12,591	10,487	12,466	10,456
Forensic Transition Special Fund	348	347	37	37	0	0
General Fund	4,193	212,251	4,104	221,887	4,485	233,299
Human Trafficking Response and Recovery Fund	0	0	214	0	104	196
Police Special Services Fund	3,398	3,400	4,373	4,535	4,391	4,990
Total	**25,902**	**226,624**	**25,235**	**240,625**	**23,477**	**254,200**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Asset Forfeiture Fund - Justice	0.0	4.4	0.0	8.6	0.0	8.9
Asset Forfeiture Fund - State	0.0	8.0	0.0	7.3	0.0	7.2
Asset Forfeiture Fund - Treasury	0.0	0.0	0.0	0.0	0.0	2.9
Auto Dealers Special Revenue Fund	28.4	12.9	30.7	6.3	32.0	5.7
Forensic Transition Special Fund	2.7	0.0	0.2	0.0	0.0	0.0
General Fund	1,365.5	40.4	1,399.1	13.8	1,348.0	9.2
Human Trafficking Response and Recovery Fund	0.0	0.0	0.0	0.0	0.0	0.0
Police Special Services Fund	1.7	17.7	1.3	22.7	2.0	22.3
Total	**1,398.3**	**83.4**	**1,431.3**	**58.7**	**1,382.0**	**56.2**

Business Area Program Detail

Business Area : Police Department

Bus Area No. : 1000

Investigations

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Reduce National Incident Based Reporting System (NIBRS) crimes against persons	66,500	60,000	62,813	58,000
Reduce National Incident Based Reporting System (NIBRS) crimes against property	131,289	125,000	115,076	110,000
Reduce National Incident Based Reporting System (NIBRS) crimes against society	14,201	13,000	14,327	13,000
Transparency in critical incidents. Percentage of body worn camera released within 30 days of incident.	100%	100%	100%	100%

Business Area Program Detail

Business Area : Police Department

Bus Area No. : 1000

Joint Processing Center Unit

Description:

The Joint Processing Center (JPC) is responsible for the booking and processing of all prisoners arrested by the Houston Police Department as well as facilitating all necessary investigative holds on such prisoners.

Goal:

Safely process persons arrested or charged in the City of Houston.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	17,983	0	14,000	0	15,500

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	26.6	1.7	0.0	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Harris County Average Processing Time at the JPC to Service HPD arrests (minutes)	32	30	47	30
Reduce DWI technicians' processing time (minutes)	346	300	352	300

Business Area Program Detail

Business Area : Police Department

Bus Area No. : 1000

Mental Health

Description:

The Mental Health Program provides assistance to consumers through various programs, some of which include, the Crisis Intervention Response Team, Homeless Outreach Team, Crisis Intervention Training, Clinician Officer Remote Evaluation, and the Chronic Consumer Stabilization Initiative.

Goal:

Better address mental health issues in the City of Houston in collaboration with the community and non-profit organizations.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	6,402	0	6,798	0	8,000
Police Special Services Fund	427	439	426	426	427	428
Total	**427**	**6,841**	**426**	**7,224**	**427**	**8,428**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	37.6	0.4	39.8	0.2	46.0	0.3
Police Special Services Fund	0.0	1.9	0.0	1.4	0.0	1.3
Total	**37.6**	**2.3**	**39.8**	**1.6**	**46.0**	**1.6**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Increase daily outreach to homeless communities and individuals. Counts the number of daily contacts annually	8,937	9,500	6,882	8,000
Increase number of calls taken relating to Citywide mental health crisis (CIT) annually	6,310	7,000	7,196	7,000
Reduce number of chronic consumer repeat calls annually	56	50	48	50
Reduce number of officer responses to non-law-enforcement events annually	4,098	4,000	3,656	4,000

Business Area Program Detail

Business Area : Police Department

Bus Area No. : 1000

Police Patrol

Description:

The Police Patrol Program is comprised of HPD's Patrol Regions 1, 2, and 3 Commands. Each command is responsible for the oversight and operations of patrol within the City of Houston, pertaining to each command's region. Police Patrol plays an important role in public service by responding to incidents, and also deterring and preventing crimes throughout the City of Houston.

Goal:

Enhance the quality of life in the City of Houston by working cooperatively with the public to prevent crime, enforce the laws, preserve the peace, and provide a safe environment. Furthermore, expeditiously respond to calls for service and build trust within the community.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Asset Forfeiture Fund - Justice	0	865	0	1,822	0	2,067
Asset Forfeiture Fund - State	0	0	0	0	0	332
Asset Forfeiture Fund - Treasury	0	0	0	0	0	1,042
General Fund	0	405,945	1	442,282	0	475,780
Police Special Services Fund	1,685	1,751	1,574	1,627	1,452	1,533
Total	**1,685**	**408,561**	**1,575**	**445,731**	**1,452**	**480,754**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Asset Forfeiture Fund - Justice	0.0	6.8	0.0	8.2	0.0	13.4
Asset Forfeiture Fund - State	0.0	0.0	0.0	0.0	0.0	0.0
Asset Forfeiture Fund - Treasury	0.0	0.0	0.0	0.0	0.0	4.3
General Fund	2,576.5	94.0	2,636.4	90.7	2,983.6	47.3
Police Special Services Fund	0.0	11.0	0.0	9.8	0.0	9.3
Total	**2,576.5**	**111.8**	**2,636.4**	**108.7**	**2,983.6**	**74.3**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Maintain Average Response Time (Minutes) for Police Calls for Service (Priority 1 Calls)	5.4	6.0	5.5	6.0
Maintain Average Response Time (Minutes) for Police Calls for Service (Priority 2 Calls)	11.8	11.5	10.6	11.5

Business Area Program Detail

Business Area : Police Department

Bus Area No. : 1000

Strategic Operations

Description:

The Strategic Operations program is responsible for ensuring the effective and efficient operation and use of resources by its divisions. Divisions included in this program are Records, Planning and Data Governance, Field Operations, Investigative Operations, Strategic Operations, Organizational Support Command, Professional Development Command, Emergency Communications, Patrol Operations, Command Center, Property and Detention, and Fleet Management.

Goal:

Provide administrative, analytical and logistical support to allow the efficient use of department resources to support the department's goals and mission.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Asset Forfeiture Fund - Justice	0	296	0	0	0	0
General Fund	3,682	157,235	3,998	166,743	3,740	181,359
Police Special Services Fund	200	420	0	124	0	166
Total	**3,882**	**157,951**	**3,998**	**166,867**	**3,740**	**181,525**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Asset Forfeiture Fund - Justice	0.0	0.3	0.0	0.0	0.0	0.0
General Fund	652.3	44.7	558.2	23.7	547.0	13.3
Police Special Services Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**652.3**	**45.0**	**558.2**	**23.7**	**547.0**	**13.3**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Maintain error rate below 3% on all police reports submitted in National Incident-Base Reporting System (NIBRS)	0.48%	1.00%	2.60%	1.00%
Maintain percentage of property submitted in under 30 minutes	91%	95%	88%	95%

Business Area Program Detail

Business Area : Police Department

Bus Area No. : 1000

Traffic Enforcement

Description:

The Traffic Enforcement Program works to protect the safety of the public by enforcing laws to curtail unsafe/illegal driving practices. Units include the DWI Task Force, Mobility Response Team, Motorcycle Detail, Radar Task Force, and Highway Interdiction.

Goal:

Enhance mobility and roadway safety through enforcement and education to combat unsafe driving, DWI, fatalities and aggressive road rage behaviors.

Mayor's Priority: Public Safety

Program Notes:

Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	27,385	27,452	27,501	28,924	29,686	29,686

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	168.2	11.9	171.2	9.5	174.0	2.5

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Increase highway interdictions to reduce criminal activity annually	60	75	57	70
Increase traffic enforcement and mobility management in high-incident areas	37,513	50,000	45,968	50,000
Reduce percentage vehicle, bicycle and pedestrian fatalities	2.25%	N/A	N/A	N/A

Business Area Program Detail

Business Area : Police Department

Bus Area No. : 1000

Training

Description:

The Training Program is responsible for directing, supervising, counseling, and managing cadets during their training at the Police Academy. In addition, this program is also responsible for recruiting applicants, conducting background investigations, and making recommendations to the Chief of Police regarding the suitability of applicants; continuing education through in-service training for current employees.

Goal:

Provide training for all HPD personnel to ensure that all employees can safely, effectively, and constitutionally serve the public and City of Houston.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	9	39,645	6	40,710	8	43,600
Police Special Services Fund	816	296	735	264	756	499
Total	**825**	**39,941**	**741**	**40,974**	**764**	**44,099**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	330.7	6.4	378.2	4.7	338.1	2.6
Police Special Services Fund	0.0	0.5	0.0	0.4	0.0	0.5
Total	**330.7**	**6.9**	**378.2**	**5.1**	**338.1**	**3.1**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Maximize police cadet class count (percent of classes filled)	62%	100%	106%	100%
Meet percentage of Texas Commission on Law Enforcement (TCOLE) legally required pass rate on all attempts for police cadets	99%	98%	99%	98%
Percentage completion of mandated courses according to defined training mandate for all HPD personnel annually	74%	100%	89%	100%

Business Area Program Detail

Business Area : Police Department
Bus Area No. : 1000

Debt Service and Interfund Transfers

Description:
Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:
Effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Auto Dealers Special Revenue Fund	0	2,904	0	2,750	0	2,950

DEVELOPMENT AND MAINTENANCE SERVICES DEPARTMENTS

Fleet Management Department..... IV - 2
General Services..... IV - 16
Houston Public Works..... IV - 36
Solid Waste Management..... IV - 71
Planning and Development..... IV - 88

FLEET MANAGEMENT

Department Description and Mission

The mission of the Fleet Management Department (FMD) is to provide the City of Houston with the best value fleet management services. FMD oversees the lifecycle activities of more than 13,000 city operated vehicles and equipment units. Vehicle/equipment service is performed by in-house staff and contracted providers. FMD's 22 garage locations and 67 refueling sites.

The vision of FMD is to be recognized as the best managed fleet in the country. The department has assembled a strategic plan with the following objectives in pursuit of this vision.

Fleet Effectiveness

- Fleet sized and built to meet City needs and objectives.
- Vehicle specifications optimized for intended purpose and targeted service levels.
- Asset service and replacement prioritized based on risk and essential services.

Fleet Availability

- Vehicles readily available and prepared for intended purpose and targeted service levels.

Fleet Reliability

- Vehicles perform their intended function through targeted service levels without issue.

Fleet Efficiency

- The lifecycle costs of fleet vehicles are minimized for targeted service levels through cost and process controls.

Short Term Goals

- Optimize control and efficiency of contracted services.
- Fill vacant mechanic positions.
- Increased accountability through effective performance reporting.
- Reductions in operating costs.
- Development of in-house training program.
- Development of quality assurance program.
- Rapid disposal and optimized financial return on end-of-life vehicles.
- Preventive maintenance enhancements.
- Improve data systems (maintenance, equipment availability and location, fuel, mileage, parts).
- Improve communications with garage staff.
- Ensure vehicle fuel availability under all conditions.
- Improved fuel transaction tracking.

FLEET MANAGEMENT

Long Term Goals

- Continuous improvement.
- Optimize cost and process controls.
- Develop the best workforce possible.
- Maximize fleet value and benefits.
- Minimize fleet related risk.
- Optimized control and value of contracted services.
- Optimize vehicle pool (FleetShare) efficiency and effectiveness.
- Recognized as the best managed fleet in the country.

Business Area Budget Summary

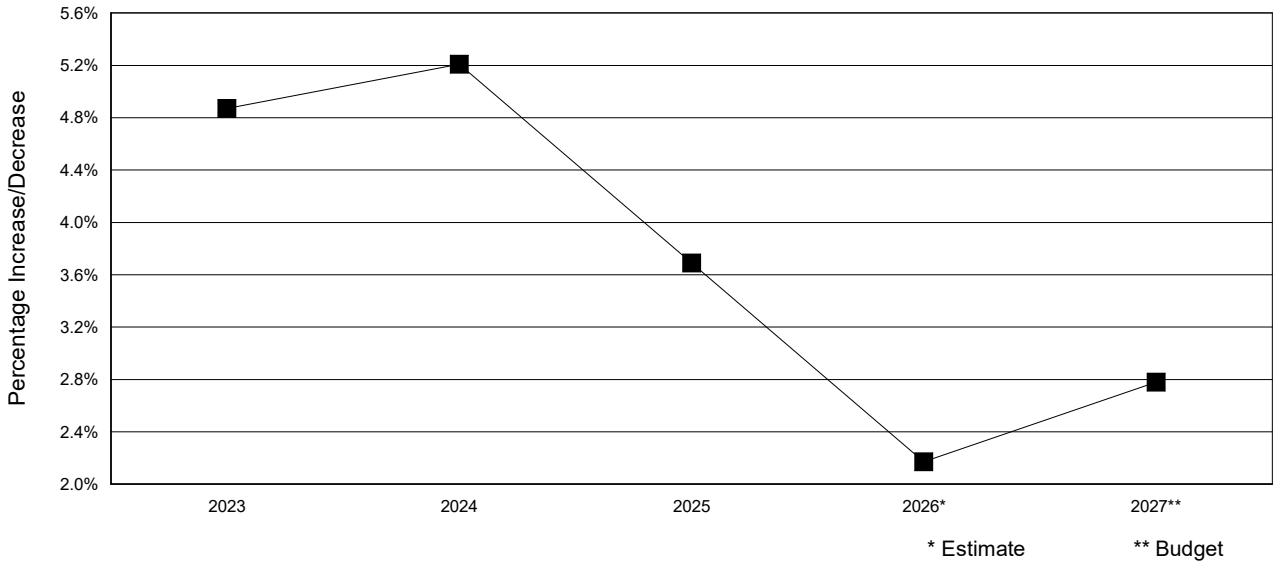
Fund Name : Fleet Management Fund
Business Area : Fleet Management Department
Fund No. /Bus. Area No. : 1005 / 6700

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	37,660,029	34,568,199	34,144,706	**35,019,097**
	Supplies	50,504,582	52,857,248	54,458,988	**56,437,770**
	Other Services and Charges	19,693,873	23,154,573	21,976,326	**22,196,376**
	Equipment	89,936	20,000	20,000	**20,000**
	Non-Capital Equipment	825	0	0	**0**
	Total M & O Expenditures	107,949,245	110,600,020	110,600,020	**113,673,243**
	Debt Service & Other Uses	300,000	0	0	**0**
	Total Expenditure	108,249,245	110,600,020	110,600,020	**113,673,243**
Revenues		108,249,245	110,600,020	110,600,020	**113,673,243**
Staffing	Full-Time Equivalents - Civilian	346.5	336.9	308.3	**318.8**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	346.5	336.9	308.3	**318.8**
	Full-Time Equivalents - Overtime	41.2	24.8	30.9	**24.2**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- o The FY2027 Budget includes a reduction of $2,351,163 for department savings initiatives.
- o The FY2027 Budget provides continued fleet management support to departments citywide.
- o The FY2027 Budget realigns the organization with improved span of control ratio.

Fleet Management Fund
Fleet Management Department
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Fleet Management Department
Business Area No. : 6700

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	28	0	16	**0**
Direct Interfund Services	106,967,977	109,696,837	109,645,812	**112,709,716**
Miscellaneous/Other	1,281,240	903,183	954,192	**963,527**
Grand Total	**108,249,245**	**110,600,020**	**110,600,020**	**113,673,243**

Business Area Program Summary

Business Area: **Fleet Management Department**
Bus. Area No : **6700**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Business Support	0	1,856	0	2,880	0	2,495
Executive Oversight	264	5,568	0	5,892	0	6,023
Fleet Operations	79,827	54,646	81,013	52,724	83,020	55,575
Fleetshare Management	795	542	954	642	964	733
Fuel Management	27,363	26,969	28,633	29,802	29,689	29,906
Human Capital Management	0	733	0	0	0	0
Outside Services	0	13,703	0	15,067	0	15,205
Parts Management	0	3,932	0	3,593	0	3,736
Debt Service and Interfund Transfers	0	300	0	0	0	0
Total	**108,249**	**108,249**	**110,600**	**110,600**	**113,673**	**113,673**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Business Support	6.3	0.0	6.8	0.0	8.0	0.0
Executive Oversight	3.0	0.0	3.0	0.0	4.0	0.0
Fleet Operations	273.2	35.6	243.1	26.7	255.7	20.4
Fleetshare Management	2.8	0.0	2.9	0.0	3.0	0.0
Fuel Management	8.7	0.8	9.8	0.8	6.0	0.4
Human Capital Management	5.0	0.0	3.3	0.0	0.0	0.0
Outside Services	5.0	0.0	5.2	0.1	5.0	0.1
Parts Management	42.5	4.8	34.2	3.3	37.1	3.3
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**346.5**	**41.2**	**308.3**	**30.9**	**318.8**	**24.2**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Fleet Management Department

Bus Area No. : 6700

Business Support

Description:

Responsible for fleet planning and the following vehicle lifecycle activities: vehicle budgeting, specification, procurement, acquisition, on-boarding, assignment, preventive maintenance scheduling, performance monitoring and reporting, and disposal. Oversees the collection and reporting of vehicle maintenance information. Analyzes performance and maintenance data to identify issues and optimize performance. Oversees maintenance software systems and vehicle databases.

Goal:

Optimize asset processing and control. Optimize collection and reporting of accurate and reliable operating information.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Fleet Management Fund	0	1,856	0	2,880	0	2,495

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Fleet Management Fund	6.3	0.0	6.8	0.0	8.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Vehicle disposal processed 2 weeks from requests	100%	100%	100%	100%
Vehicle On-boarding complete 2 weeks from delivery	100%	98%	99%	98%
Vehicle purchase package complete and submitted within 6 weeks of quote	100%	100%	100%	100%

Business Area Program Detail

Business Area : Fleet Management Department

Bus Area No. : 6700

Executive Oversight

Description:

Provides strategic and operational leadership to the department. Sets goals, strategies, and performance indicators necessary to ensure an efficient and effective execution of the department's mission. Develops plans, policies, and procedures to align all department activities with City objectives. Responsible for communication of department information to internal and external stakeholders. Oversees budget development and adherence.

Goal:

Department fulfills mission and achieves vision through execution of well-defined plans, strategies, objectives, and goals.

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Fleet Management Fund	264	5,568	0	5,892	0	6,023

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Fleet Management Fund	3.0	0.0	3.0	0.0	4.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of Electric Vehicles Purchased	361	N/A	N/A	N/A
Rolling stock equipment in the City's fleet	13,351	13,000	13,156	13,000
Expenditures Adopted Budget vs Actual Utilization	99%	98%	101%	98%
Revenues Adopted Budget vs Actual Utilization	99%	98%	101%	98%

Business Area Program Detail

Business Area : Fleet Management Department

Bus Area No. : 6700

Fleet Operations

Description:

Responsible for management and oversight of all vehicle maintenance activities at each of the 24 garage locations. Works with customer departments to meet vehicle and equipment readiness requirements. Performs maintenance and repairs of vehicles and equipment used by City of Houston departments.

Goal:

Ensure vehicles readily available for intended purpose and targeted service levels, vehicles perform reliably. Minimized fleet maintenance. Vehicles maintained in a safe state of repair.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Fleet Management Fund	79,827	54,646	81,013	52,724	83,020	55,575

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Fleet Management Fund	273.2	35.6	243.1	26.7	255.7	20.4

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Preventive maintenance inspections performed within target Interval	84%	90%	75%	90%
Vehicle availability: maintain critical operational readiness	89%	93%	92%	93%

Business Area Program Detail

Business Area : Fleet Management Department

Bus Area No. : 6700

Fleetshare Management

Description:

Responsible for management and oversight of the City's shared motor pool for all City departments. This includes the procurement and deployment of vehicles, administration of the reservations system, analysis of vehicle utilization, vehicle maintenance, onboarding and training of users, and customer service.

Goal:

Ensure motor pool availability and manage costs to provide best value for the City.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Fleet Management Fund	795	542	954	642	964	733

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Fleet Management Fund	2.8	0.0	2.9	0.0	3.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
FleetShare vehicle utilization hours	50,216	50,000	71,059	50,000

Business Area Program Detail

Business Area : Fleet Management Department

Bus Area No. : 6700

Fuel Management

Description:

Responsible for acquisition of unleaded gasoline, diesel, and jet fuel for citywide use. Manages inventory and distribution of fuel at 67 city refueling sites. Conducts daily fuel site inspections to ensure operating compliance with local, state, and federal regulation. Repairs, monitors, and maintains fuel sites to keep fuel readily available for City use. Oversees the City of Houston 's Fuel Card Program.

Goal:

Minimize costs and risk associated with fuel purchasing, storage, and distribution.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Fleet Management Fund	27,363	26,969	28,633	29,802	29,689	29,906

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Fleet Management Fund	8.7	0.8	9.8	0.8	6.0	0.4

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Station compliance -TCEQ inspections passed	100%	100%	100%	100%
Station uptime - % of operational dispensers	96%	95%	89%	95%

Business Area Program Detail

Business Area : Fleet Management Department

Bus Area No. : 6700

Human Capital Management

Description:

Manages the implementation and administration of the FMD training and personnel development program, oversees quality assurance activities, creates and administers employee policies and procedures based on industry best practices, regulatory compliance, and departmental strategic initiatives. Oversees strategic recruiting and retention plans.

Goal:

Create a skilled and high performing workforce.

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Fleet Management Fund	0	733	0	0	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Fleet Management Fund	5.0	0.0	3.3	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Employee training hours	19,223	11,200	11,634	11,200
Technician recruiting: community hiring events	18	N/A	N/A	N/A
Technician vacancies	14%	N/A	N/A	N/A
Training: automotive high school interns	11	N/A	N/A	N/A

Business Area Program Detail

Business Area : Fleet Management Department

Bus Area No. : 6700

Outside Services

Description:

Responsible for overseeing contracted maintenance/repairs of vehicles and equipment used by City departments. The Outside Services Division works with vendors and customer departments to meet vehicle and equipment readiness requirements in a cost-effective manner. Reviews purchase requisitions and completes invoice receivers in SAP.

Goal:

Optimize value achieved from contracted services through cost and performance controls

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Fleet Management Fund	0	13,703	0	15,067	0	15,205

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Fleet Management Fund	5.0	0.0	5.2	0.1	5.0	0.1

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Invoices Processed: Early Pay Discounts	60%	N/A	N/A	N/A
Percentage of City's Vehicle at the external vendor repair facility over 8 months	0.3%	4%	0.4%	4%
Vendor in-person contacts per week	15	10	7	10

Business Area Program Detail

Business Area : Fleet Management Department

Bus Area No. : 6700

Parts Management

Description:

Responsible for management of the FMD inventory and distribution system for spare parts and vehicle maintenance related supplies. Oversees 24 parts warehouse locations, reviews outside services and purchase requisitions for contract compliance, and completes invoice receivers in SAP. Establishes third-party vendor contracts, and conducts compliance meetings and contract reviews with vendors.

Goal:

Efficiently and effectively optimize the purchase, inventory, and distribution of spare parts and supplies

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Fleet Management Fund	0	3,932	0	3,593	0	3,736

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Fleet Management Fund	42.5	4.8	34.2	3.3	37.1	3.3

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Inventory accuracy	90%	93%	94%	93%
Invoices processed: early payment discounts	60%	N/A	N/A	N/A
Part availability: 'A' Classification Parts	87%	85%	75%	85%

Business Area Program Detail

Business Area : Fleet Management Department

Bus Area No. : 6700

Debt Service and Interfund Transfers

Description:

Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:

To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Fleet Management Fund	0	300	0	0	0	0

GENERAL SERVICES

Department Description and Mission

General Services Department's mission is to deliver excellent client service and provide facilities that meet the needs of those who visit and work in them.

Short Term Goals

- Continue to address Facility Condition Assessments.
- Continue restoration of facilities damaged by Hurricane Harvey.
- Continue to address Fire Marshall inspection deficiencies and secure Certificates of Occupancy.
- Continue to monitor power demand response systems for load shedding during peak demand periods.
- Maintain and continuously enhance the implemented automated work order system to ensure long-term efficiency and reliability.
- Strengthen security by continuing preparedness training, auditing access controls, implementing an investigation case-management system, conducting quarterly facility assessments, and ensuring security standards are integrated into construction projects.
- Complete data inventory of facilities for the purposes of accuracy in energy benchmarking (per AP 3-40).
- Pilot an Energy Performance Contract (or contracts) to assess utility savings potential across a wider portfolio of facilities and to comply with AP 3-40.
- Launch internal Revolving Loan Fund, with seed funding from DOE and improve internal collaboration on utility rebate eligible projects.
- Incorporate energy performance as a core consideration in CIP budgeting to address non-compliant facilities.
- Continue storm and waste water interceptor maintenance at existing facilities to satisfy applicable regulatory compliance requirements
- Continue lead abatement activities at HPD shooting ranges to satisfy applicable environmental and safety compliance requirements.

Long Term Goals

- Improve Facility Condition index for all city buildings.
- Develop and maintain a Capital Reinvestment Plan.
- Develop and implement resiliency design strategies for City facilities.
- Coordinate with Mayor's Office, City departments and other governmental agencies in creating City-wide Master plan to identify opportunities for co-location of City facilities and shared resources (Metropolitan Multi Service Center, 5900 Teague and Kingwood HPD/HFD).
- Coordinate with the Houston Parks and Recreation Department, the Buffalo Bayou Partnership, and the Houston Parks Board to transfer “clean” and usable properties to the City as part of the Bayou Greenway 2020 project.
- Execute a comprehensive and internally driven preventive maintenance plan to improve long-term building performance across City facilities.
- Enhance and strengthen real time monitoring through CCTV and access control integration.
- Implement consistent and uniform security standards across all City infrastructure, including libraries, health facilities, multi-service centers, solid waste locations, and public works facilities.
- Enhance and develop the skills of second and third tier supervisors through the International Facility Management Association’s (IFMA) training program.
- Take advantage of the market conditions to reduce rental expenses.
- Continue implementing LEED™ standards to improve building quality and their impact on the environment.
- Reduce Energy Use Intensity (EUI) for GSD buildings.
- Improve demand response capabilities, reducing demand billing and leveraging demand response rebate opportunities.
- Maintain long-term regulatory compliance for storm and waste water interceptors by aligning maintenance with ongoing new construction and renovation projects.

Business Area Budget Summary

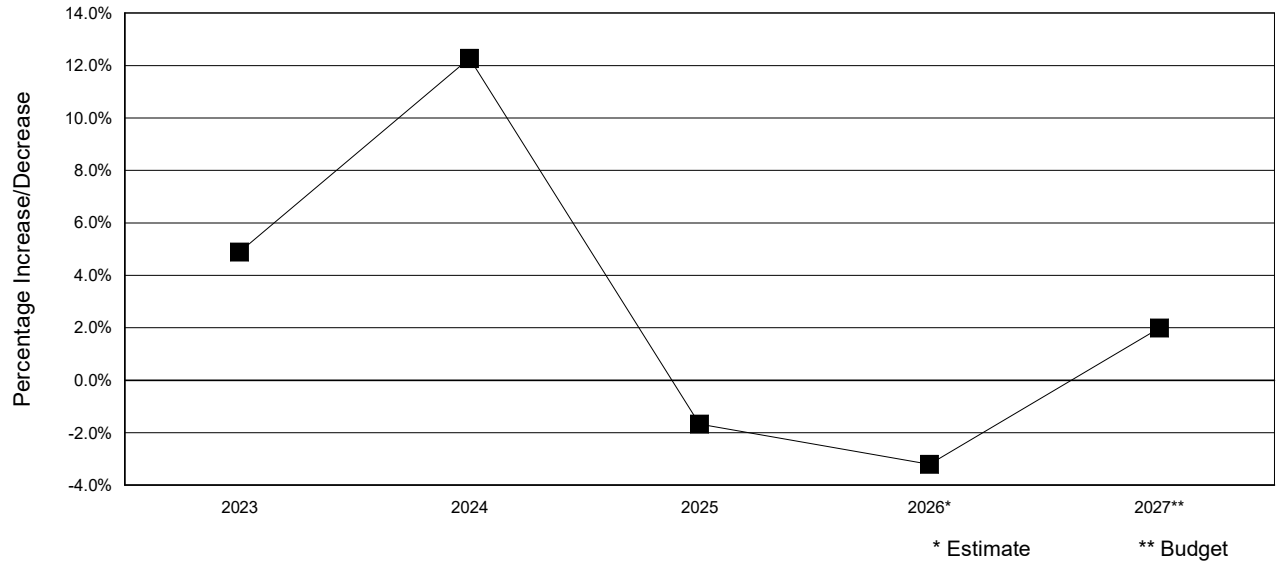
Fund Name : General Fund
Business Area : General Services
Fund No. /Bus. Area No. : 1000 / 2500

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	13,911,120	11,824,573	11,824,573	**12,011,021**
	Supplies	517,323	346,382	537,284	**456,600**
	Other Services and Charges	31,176,120	32,656,644	32,465,742	**33,284,603**
	Equipment	6,113	0	0	**0**
	Non-Capital Equipment	448	0	0	**0**
	Total M & O Expenditures	45,611,124	44,827,599	44,827,599	**45,752,224**
	Debt Service & Other Uses	2,438,850	1,679,610	1,679,610	**1,679,610**
	Total Expenditure	48,049,974	46,507,209	46,507,209	**47,431,834**
Revenues		3,885,583	4,820,987	4,136,672	**4,092,960**
Staffing	Full-Time Equivalents - Civilian	135.0	116.5	112.4	**115.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	135.0	116.5	112.4	**115.0**
	Full-Time Equivalents - Overtime	3.7	0.8	2.9	**1.0**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- o The FY2027 Budget includes an increase of $1,530,267 for security services for BARC and Houston Public Library (HPL).
- o The FY2027 Budget includes a reduction of $286,685 for department savings initiatives.

General Fund
General Services
Year over Year Expenditure Change



Business Area Budget Summary

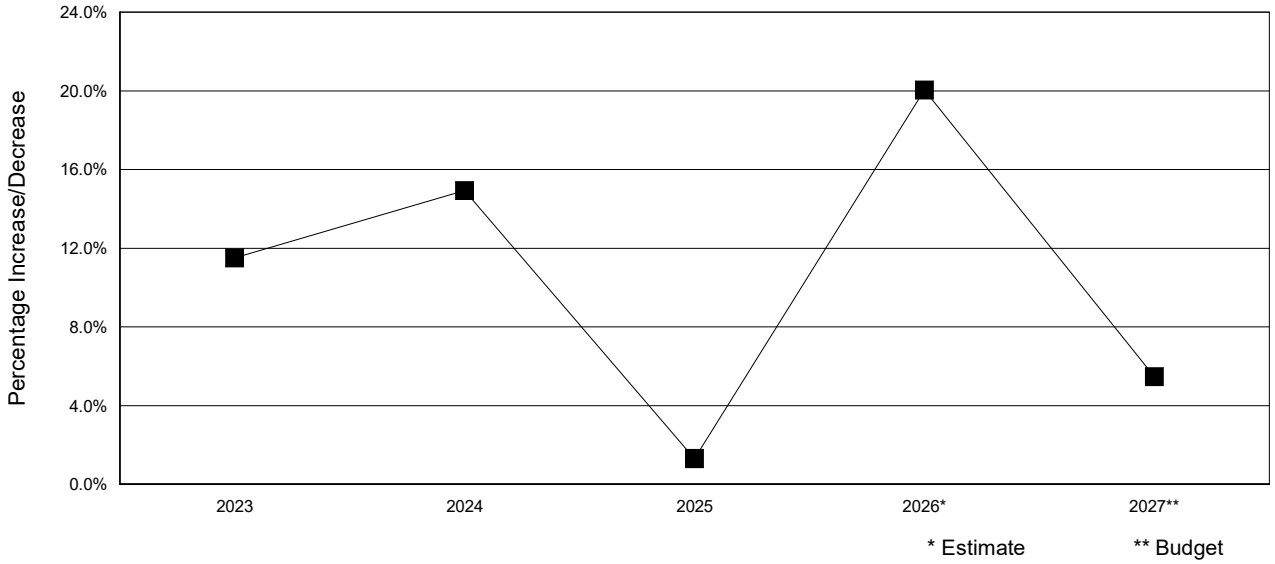
Fund Name : Project Cost Recovery Fund
Business Area : General Services
Fund No. /Bus. Area No. : 1001 / 2500

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	6,311,353	7,565,068	7,565,068	**8,050,994**
	Other Services and Charges	292,017	361,701	361,701	**309,402**
	Total M & O Expenditures	6,603,370	7,926,769	7,926,769	**8,360,396**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	6,603,370	7,926,769	7,926,769	**8,360,396**
Revenues		6,603,370	7,926,769	7,926,769	**8,360,396**
Staffing	Full-Time Equivalents - Civilian	41.2	50.0	49.0	**48.4**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	41.2	50.0	49.0	**48.4**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

Project Cost Recovery Fund
General Services
Year over Year Expenditure Change



Business Area Budget Summary

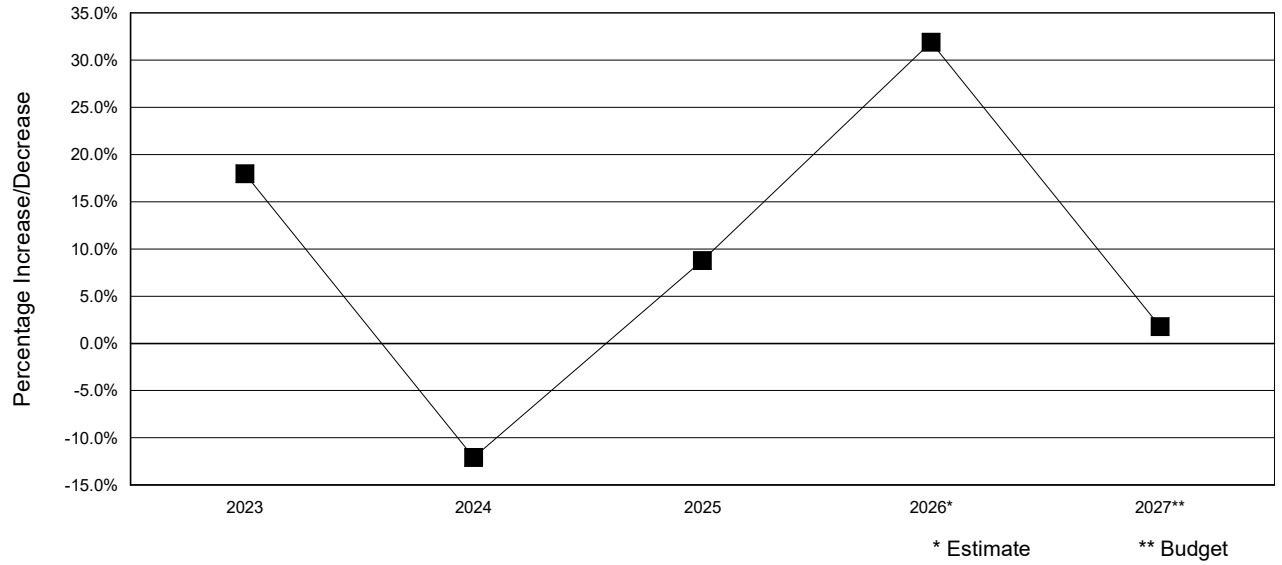
Fund Name : Central Service Revolving Fund
Business Area : General Services
Fund No. /Bus. Area No. : 1002 / 2500

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Other Services and Charges	100,827,714	143,445,121	132,978,811	**135,358,437**
	Total M & O Expenditures	100,827,714	143,445,121	132,978,811	**135,358,437**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	100,827,714	143,445,121	132,978,811	**135,358,437**
Revenues		100,827,714	143,445,121	132,978,811	**135,358,437**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- o According to the EPA's Green Power Partnership, the City of Houston ranks 1st in the nation among government municipalities for green power. In addition, the City of Houston ranks 19th in the nation among the top 100 EPA green partners.
- o The FY2027 Electricity Budget is 6.51% lower than the FY2026 Current Electricity Budget due to lower projected electricity costs.
- o The FY2027 Natural Gas Budget is 16.91% higher than the FY2026 Current Natural Gas Budget due to increased natural gas costs.
- o The FY2027 Budget includes citywide funding for electricity and natural gas.

Central Service Revolving Fund
General Services
Year over Year Expenditure Change



Business Area Budget Summary

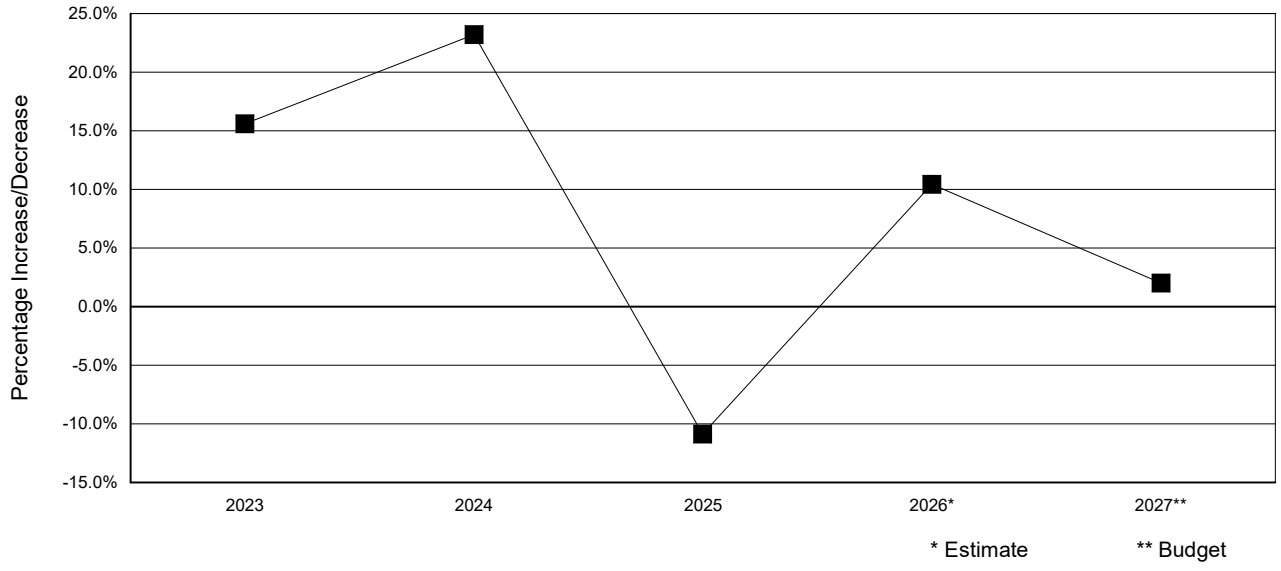
Fund Name : Maintenance Renewal and Replacement Fund
Business Area : General Services
Fund No. /Bus. Area No. : 2105 / 2500

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	6,945,739	7,137,461	7,137,461	**7,924,552**
	Supplies	718,474	772,000	772,000	**792,000**
	Other Services and Charges	27,586,771	31,084,241	30,952,046	**31,070,718**
	Equipment	65,317	0	121,801	**0**
	Non-Capital Equipment	419	4,606	15,000	**4,606**
	Total M & O Expenditures	35,316,720	38,998,308	38,998,308	**39,791,876**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	35,316,720	38,998,308	38,998,308	**39,791,876**
Revenues		38,757,808	44,937,505	45,192,333	**43,294,635**
Staffing	Full-Time Equivalents - Civilian	66.8	74.0	67.8	**74.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	66.8	74.0	67.8	**74.0**
	Full-Time Equivalents - Overtime	3.4	2.8	3.8	**3.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes a transfer from General Fund for $42.9 Million.

Maintenance Renewal and Replacement Fund
General Services
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : General Services
Business Area No. : 2500

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	637,060	647,634	506,426	**505,707**
Direct Interfund Services	110,365,719	155,242,758	144,192,056	**146,878,601**
Interest	134,692	135,000	389,828	**300,000**
Miscellaneous/Other	313,888	302,485	343,770	**427,485**
Other Resources	38,623,116	44,802,505	44,802,505	**42,994,635**
Grand Total	**150,074,475**	**201,130,382**	**190,234,585**	**191,106,428**

Business Area Program Summary

Business Area: General Services
Bus. Area No : 2500

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	46	13,972	0	16,583	0	1,359
Energy Management	100,828	100,828	132,979	132,979	135,358	150,800
Facilities Design and Construction	6,603	7,198	7,927	8,334	8,183	8,563
Facilities Environmental Management	0	1,596	0	2,187	178	2,350
Facilities Maintenance	38,983	51,104	44,154	51,284	42,065	53,044
Facilities Security	3,489	13,315	5,046	12,844	5,194	12,606
Real Estate Management	125	346	129	521	129	540
Debt Service and Interfund Transfers	0	2,439	0	1,680	0	1,680
Total	**150,074**	**190,798**	**190,235**	**226,412**	**191,107**	**230,942**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	12.1	0.0	7.0	0.0	3.0	0.0
Energy Management	0.0	0.0	0.0	0.0	0.0	0.0
Facilities Design and Construction	43.1	0.0	51.0	0.0	48.4	0.0
Facilities Environmental Management	2.2	0.0	3.0	0.0	5.0	0.0
Facilities Maintenance	145.8	5.6	130.2	5.1	142.0	3.2
Facilities Security	36.8	1.5	35.0	1.6	36.0	0.8
Real Estate Management	2.0	0.0	2.0	0.0	3.0	0.0
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**242.0**	**7.1**	**228.2**	**6.7**	**237.4**	**4.0**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : General Services

Bus Area No. : 2500

Administrative Services

Description:

This program provides comprehensive support to ensure efficient operations across the department and ensure compliance with City programs. The division is responsible for responding to City Council requests, drafting Requests for Council Action, compliance with the City's MWBE and Pay or Play programs, processing Design and Construction pay applications, coordinating employee training programs, and managing responses to public information requests. Through these functions, the division promotes transparency, accountability, and effective service delivery.

Goal:

Provide prompt and efficient resolution to City Council and citizen requests, maintain equity standards through contract compliance, timely payment of invoices, and ensure that all GSD employees have access to training and skill development.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	46	13,972	0	16,583	0	1,359

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	12.1	0.0	7.0	0.0	3.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Average number of business days to respond to a Texas Public Information Act request	N/A	N/A	N/A	4
Review and approve 100% of Design and Construction contractor pay applications for compliance and supporting documentation within 5 business days of receipt	N/A	N/A	N/A	5
% of survey participants who are "satisfied" or "very satisfied" with their job	N/A	N/A	N/A	70%
Average time to prepare Requests for Council Action	N/A	N/A	N/A	45 Days
Expenditures Adopted Budget vs Actual Utilization	92%	98%	96%	98%
Revenues Adopted Budget vs. Actual Utilization	90%	100%	95%	100%

Business Area Program Detail

Business Area : General Services

Bus Area No. : 2500

Energy Management

Description:

This program assesses opportunities, oversees strategies, and coordinates on projects that enhance energy efficiency at GSD maintained facilities. This program focuses on reducing EUI (Energy Use Intensity), curbing costs associated with consumption and demand of electricity, enhancing resilience, and supporting renewable energy. This program manages a new Internal Revolving Loan Fund, leverages utility rebates from eligible projects, seeks funding opportunities through loans and grants, coordinates with local partners on resilience strategies, and assists with utility service set-up and transfers for City facilities.

Goal:

Support the City's mission to lead the global energy transition through strategic partnerships and fiscal management.

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	100,828	100,828	132,979	132,979	135,358	135,358
General Fund	0	0	0	0	0	15,442
Total	**100,828**	**100,828**	**132,979**	**132,979**	**135,358**	**150,800**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	0.0	0.0	0.0	0.0	0.0	0.0
General Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Business Area Program Detail

Business Area : General Services
Bus Area No. : 2500

Energy Management

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Grant funded Energy efficiency/solar generation projects managed	N/A	N/A	N/A	6
Total rebates received from utility partners for energy efficient projects	N/A	N/A	N/A	$100,000
% of GSD managed buildings updated and/or validated in Energy Star Portfolio Manager (ESPM)	40	40	61	40
Megawatt Hours of electricity produced by GSD solar projects at City of Houston facilities.	150,000 kWh	150,000 kWh	169,815 kWh	150 MWh
Reduce energy consumption (in MWh) at City Hall, City Hall Annex and Houston Permitting Center through SECO LoanSTAR work	12%	10%	12.3%	12%
Number of energy assessments on City buildings	4	4	0	N/A
Reduce energy consumption at City Hall, City Hall Annex and Houston Permitting Center through LED Lighting Retrofits	12%	10%	12%	10%

Business Area Program Detail

Business Area : General Services

Bus Area No. : 2500

Facilities Design and Construction

Description:

Provides Capital Improvement Project planning; manages the design and construction of City facilities for all departments except HAS; facilitates tenant improvements; manages construction and coordinates moves; tracks, monitors, and manages civic art administration, and provides in-house planning and design services.

Goal:

Plan, design and construct building and ancillary facilities as well as parks in a manner that is consistent with City policies and that meets the goals and objectives of the various client departments. Projects include new construction, restorations, and renovations.

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	595	0	407	0	380
Project Cost Recovery Fund	6,603	6,603	7,927	7,927	8,183	8,183
Total	**6,603**	**7,198**	**7,927**	**8,334**	**8,183**	**8,563**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	1.9	0.0	2.0	0.0	1.0	0.0
Project Cost Recovery Fund	41.2	0.0	49.0	0.0	47.4	0.0
Total	**43.1**	**0.0**	**51.0**	**0.0**	**48.4**	**0.0**

Business Area Program Detail

Business Area : General Services

Bus Area No. : 2500

Facilities Design and Construction

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of projects that have contracted construction costs that fall with the original construction budget	N/A	N/A	N/A	70%
Average customer satisfaction score (on a 1-5 scale) with project management services	N/A	N/A	N/A	4
Average duration (in months) from Design Procurement to Permitting Submission for projects valued at $1-10 Million dollars	N/A	N/A	N/A	6
Duration of time from RFP to work order	N/A	N/A	N/A	7
Percentage of projects completed within change order budget target (5% for ground up and 10% for renovation)	N/A	N/A	N/A	50%
Number of Job Order/Task Order projects completed	200	200	80	N/A
Number of projects per Project Manager	8	8	11	N/A
Percentage of vacant Project Manager positions	10%	10%	23%	N/A

Business Area Program Detail

Business Area : General Services

Bus Area No. : 2500

Facilities Environmental Management

Description:

Provides general environmental consultation services including managing contracts for mold, asbestos, lead, sampling, remediation, and demolition. Disinfecting facilities, maintaining and monitoring oil/water separators, grease and grit traps, and the removal and replacement of old underground fuel storage tanks including soil and groundwater remediation and testing.

Goal:

Ensure compliance with local, state and federal requirements on any type of project. Reduce backlog and increase rate at which oil/water separators are maintained.

Mayor's Priority: Public Safety

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,596	0	2,187	0	2,172
Project Cost Recovery Fund	0	0	0	0	178	178
Total	**0**	**1,596**	**0**	**2,187**	**178**	**2,350**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	3.2	0.0	4.0	0.0	5.0	0.0
Project Cost Recovery Fund	-1.0	0.0	-1.0	0.0	0.0	0.0
Total	**2.2**	**0.0**	**3.0**	**0.0**	**5.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of inspections that result in a documented violation(s) of interceptors	N/A	N/A	N/A	0%
% of maintenance work completed requiring re-work	N/A	N/A	N/A	0%
Average response time to environmental complaints	N/A	N/A	N/A	70%
Client satisfaction survey through the call center	N/A	N/A	N/A	70%
Number of dangerous buildings inspected before demolished	100	100	1	N/A
Number of Environmental projects completed	450	450	324	N/A

Business Area Program Detail

Business Area : General Services

Bus Area No. : 2500

Facilities Maintenance

Description:

Provides operational services to Police, Fire, Health, Library, ARA, and Municipal Courts. Services include, but are not limited to, janitorial, land and ground maintenance, pest control, and alarm monitoring.

Goal:

Provide maintenance and support services for our client departments' facilities to help ensure that they can perform their core operational services.

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	2,396	17,703	1,480	15,248	1,296	16,088
Maintenance Renewal and Replacement Fund	36,587	33,401	42,674	36,036	40,769	36,956
Total	**38,983**	**51,104**	**44,154**	**51,284**	**42,065**	**53,044**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	81.0	2.3	64.4	1.5	70.0	0.3
Maintenance Renewal and Replacement Fund	64.8	3.3	65.8	3.6	72.0	2.9
Total	**145.8**	**5.6**	**130.2**	**5.1**	**142.0**	**3.2**

Business Area Program Detail

Business Area : General Services

Bus Area No. : 2500

Facilities Maintenance

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of maintenance work completed requiring re-work	N/A	N/A	N/A	5%
% of quarterly preventative landscaping inspections completed by the department to review and validate maintenance services completed by third-party contractors	N/A	N/A	N/A	25%
% of survey respondents who are "satisfied" or "very satisfied" with the services delivered by the department (incl. overall maintenance, response time, safety adherence, communication/project milestone updates)	N/A	N/A	N/A	70%
% of work orders responded to within the designated time frame per the Priority level	N/A	N/A	N/A	70%
Average Cost per work order for HVAC Electrical and Plumbing (MEPs)	N/A	N/A	N/A	<=$450
Expenditures Adopted Budget vs. Actual Utilization - MRR	98%	98%	98%	N/A
Number of contract amendments	7	7	1	N/A
Number of maintenance work orders completed	23,000	23,000	32,858	N/A
Revenue Adopted Budget vs. Actual Utilization - MRR	100%	100%	100%	N/A

Business Area Program Detail

Business Area : General Services

Bus Area No. : 2500

Facilities Security

Description:

Manages physical security of all City facilities including closed circuit TV, access control, and intrusion alarm systems; manages citywide security services contract; investigates City lost/stolen assets and employee policy violations as well as processes over 45,000 access requests annually. Also provide support to various departments for periodic security inspections, management support for employees of concern, and offer training in security-related topics (active shooter, workplace violence prevention, situational awareness, etc.).

Goal:

Promote a secure environment in City of Houston workspaces through controlling access, continuous inspection and assessment of security equipment and infrastructure, investigating loss and wrongdoing, and promoting a security culture through training and awareness.

Mayor's Priority: Public Safety

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	1,318	11,399	2,527	9,882	2,668	9,770
Maintenance Renewal and Replacement Fund	2,171	1,916	2,519	2,962	2,526	2,836
Total	**3,489**	**13,315**	**5,046**	**12,844**	**5,194**	**12,606**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	34.8	1.4	33.0	1.4	34.0	0.7
Maintenance Renewal and Replacement Fund	2.0	0.1	2.0	0.2	2.0	0.1
Total	**36.8**	**1.5**	**35.0**	**1.6**	**36.0**	**0.8**

Business Area Program Detail

Business Area : General Services
Bus Area No. : 2500

Facilities Security

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of investigations cases completed within the internal pre-defined timeframe	N/A	N/A	N/A	70%
% of water treatment and wastewater facilities inspected	N/A	N/A	N/A	80%
% of work orders or support requests completed per quarter without return service	N/A	N/A	N/A	70%
Average customer satisfaction rating services provided by the Badging Office as "good" or" excellent"	N/A	N/A	N/A	90%
Invoice turnaround time to FIN for vendor payment	N/A	N/A	N/A	7 days
Card Access changes processed	20,000	20,000	18,013	N/A
City identification badges processed	10,000	10,000	7,589	N/A
Number of investigations	180	180	173	N/A
Number of major security projects completed	15	15	44	N/A
Number of security Incidents	120	120	39	N/A
Number of special events requiring security staffing	75	75	104	N/A

Business Area Program Detail

Business Area : General Services

Bus Area No. : 2500

Real Estate Management

Description:

Manage the city's real estate portfolio, in terms of: net present value of real estate, building/facility management, and legal considerations. Further, review cases concerning water and utility easements, and eminent domain services.

Goal:

Develop and implement policies and procedures to expedite the acquisition, disposition and leasing of the City's real estate portfolio while realizing the greatest value to the City of Houston.

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	125	346	129	521	129	540

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	2.0	0.0	2.0	0.0	3.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of real estate acquisitions and depositions processed through at least one milestone (approval, listing, or closure)	N/A	N/A	N/A	100%
Percent increase in Estimated Gross License Revenue (Antenna Tower License Renewals)	N/A	N/A	N/A	>=4.5%
Renewal Timeliness Rate (45-Day Council Agenda or Non-Compliance Agenda Compliance)	N/A	N/A	N/A	90%
Review and approve 100% of Design and Construction contractor pay applications for compliance and supporting documentation within 5 business days of receipt	N/A	N/A	N/A	>=5%
Rental checks received every month	18	18	21	N/A

Business Area Program Detail

Business Area : General Services
Bus Area No. : 2500

Debt Service and Interfund Transfers

Description:
Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:
To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	2,439	0	1,680	0	1,680


CITY OF HOUSTON
TEXAS

HOUSTON PUBLIC WORKS

Department Description and Mission

Houston Public Works (HPW) is the largest and most diverse public works organization in the country, responsible for creating a strong foundation for Houston to thrive. HPW is responsible for streets and drainage, production and distribution of water, collection, and treatment of wastewater, solid waste, and permitting and regulation of public and private construction covering a 671-square mile service area.

Department Short Term Goals

General Fund

- Continue to improve the Joint Referral Committee (JRC) transaction process to streamline and reduce processing times.
- Improve the JRC website to better communicate the JRC process to constituents.
- Continue to facilitate the sale of streets and easements through the Joint Referral Committee.

Capital Projects Fund

- Implement process for alternative delivery methods (CMAR) to deliver critical consent decree projects.
- Update the performance evaluation criteria for Contractors and Construction Management and Inspection Services.
- Create a flow chart for the processes that each specific project type would need from the start of the design to the completion of construction and closing. Continue to improve process to deliver CIP projects.
- Performance Metrics Implementation: Establish key performance indicators (KPIs) to measure project success and regularly monitor and report on these metrics. This could include metrics related to project timelines, budget adherence, and overall project quality.
- Execute current Northeast Water Plant Project expansion design and construction plan to meet or exceed performance measure standards.

Building Inspection Fund

- Establish a coordinated customer outreach team to include customer education, communication tools, feedback channels, and reporting.
- Improve cross-training with the development of an online knowledge center, scheduled code training, and certification and continuing education unit (CEU) offerings.
- Improve customer payment experience by expanding payment options through process modernization.
- Develop and implement holistic approaches to streamline the after-hours plan review program that emphasizes partnership with development community.
- Create financial transparency and develop a forward-looking Permitting Center consistent with community needs and interests.
- Launch the Metropolitan Multiservice Center expansion plan.

Transportation and Drainage Operations Fund

- Achieve the Transportation & Drainage Operations (Storm Water Maintenance Branch) annual performance targets and be responsive to 311 requests from the citizens.
- Continue to implement the Mayor's Street Rehabilitation Initiative.
- Manage existing traffic calming devices, provide information about the Neighborhood Traffic Management Program (NTMP) process, and respond to inquiries from constituents, council, and others about the NTMP.

TranStar Fund

- Continue to upgrade TranStar's building infrastructure with technological and physical enhancements.
- Identify and explore different options to fund and maintain future building expansion plans.
- Expand the Incident Management program to transportation incidents in neighboring communities throughout the Southeast Texas region.

Combined Utility System Fund

- Monitor City's use of groundwater to maintain compliance with mandates of Harris Galveston Coastal Subsidence District.
- Maintain compliance with Texas Commission on Environmental Quality (TCEQ) and Environmental Protection Agency (EPA) clean and safe drinking water standards, as well as American Water Works Association (AWWA) Partnership for Safe Water standards.
- Replace obsolete automated meter reading infrastructure to maintain the continuity of the meter reading process, ensure continued accurate billing of customer water consumption, facilitate the provision of water consumption data collection, and monitor usage patterns for all customers within the City of Houston.
- Implement a new network operations center that ensures a highly secure and reliable application infrastructure, network infrastructure, and support services.
- Enhance customer account services through the development and implementation of a robust work management system to enhance the planning, scheduling, and prioritization of customer requests.

Solid Waste Management

- Reassess the organizational structure to enhance efficiency and streamline operations.
- Optimize and right-size all current routes to maximize the efficiency of available personnel.
- Provide leadership training to ensure management embodies the principles of effective leadership and team development.

Department Long Term Goals

General Fund

- Develop the JRC process to be fully automated from the submission of the JRC application to the completion of the transactions.

Capital Projects Fund

- Accept All Construction Work by Council within 12 months of Substantial Completion Date.
- Professional Contracts to Council Award within 6 months.
- Continue to improve process to deliver CIP projects on efficiency and productivity.
- Create a flow chart for the processes that each specific project type would need from the start of the design to the completion of construction and closing.
- Continue the integration of CIMS (Capital Improvement Management System) to GIS mapping system.
- Continuation of Aurigo training and fine-tuning.
- Expansion of Inspector and Project Management Basics training program and process manual.
- Develop and implement strategies to optimize resource allocation across projects, ensuring that skills and manpower are utilized efficiently.
- Implement Project Management principles and methodologies across Houston Public Works.

Building Inspection Fund

- Streamline commercial and residential plan review processes to include pre-development strategies and improve online service channels.
- Replace legacy software with HouPermits: an intuitive, workflow driven permitting system.
- Develop multi-disciplined and universal service providers to meet universal needs of customers.
- Standardize onboarding and customer service training.
- Develop and implement new Pedestrian Accessibility Review Program (PAR) application process that ties in with Cityworks.
- Facilitate the completion of the American Disability Act (ADA) Self-Evaluation for the City of Houston and oversee efforts to develop an updated ADA Transition plan, collaborating with interdepartmental partners and disability community.

Transportation and Drainage Operations Fund

- Improve efficiency and effectiveness in daily operations.
- Improve responsiveness to public requests via 311.
- Continue pursuing better streets and better drainage.

TranStar Fund

- Maximize service through leveraging resources and inter-agency coordination.
- Expand opportunities to increase public-private partnerships and increase the public’s awareness and use of our services.

Combined Utility System Fund

- Continue to train and develop a group of professional water and wastewater managers and operators to ensure continued reliable and efficient operation of the utility in the coming decades.

- Continue neighborhood sanitary sewer rehabilitation program. This will provide a reliable system to the citizens and reduce repair costs in the future.

- Continue fire hydrant rehabilitation program. This will provide reliable water access to City firefighters in response to future fire emergency calls that protect citizen lives and property.

- Expand Wireless Broadband Network (WBN) by improving network connectivity used by service lines to access remote sites.

- Expand the water loss and conservation programs through continuous implementation of recommendations from the Black and Veatch water loss report and increased engagement with customers regarding water consumption.

Solid Waste Management

- Fleet & Equipment Upgrades: Invest in modern vehicles to improve efficiency, reduce maintenance costs, and lower environmental impact.

- Sustainability Initiatives: Develop and implement long-term waste diversion strategies, such as expanding recycling programs and composting initiatives.

- Smart Waste Management Integration: Leverage data-driven technologies, such as route optimization software, IoT sensors, and AI-driven analytics to enhance operational efficiency and service delivery.

- Workforce Development & Retention: Establish comprehensive training and career development programs to ensure staff remains skilled, engaged, and equipped to handle evolving industry challenges.

- Community Engagement & Education: Strengthen partnerships with local communities, schools, and businesses to promote waste reduction, recycling education, and responsible disposal practices.

- Public-Private Partnerships (PPP): Explore collaborations with private entities to improve waste collection, recycling, and innovative waste management solutions.

- Emergency Preparedness & Disaster Waste Management: Develop a robust strategy for handling waste and debris during and after natural disasters or emergencies to ensure a rapid and efficient response.

Business Area Budget Summary

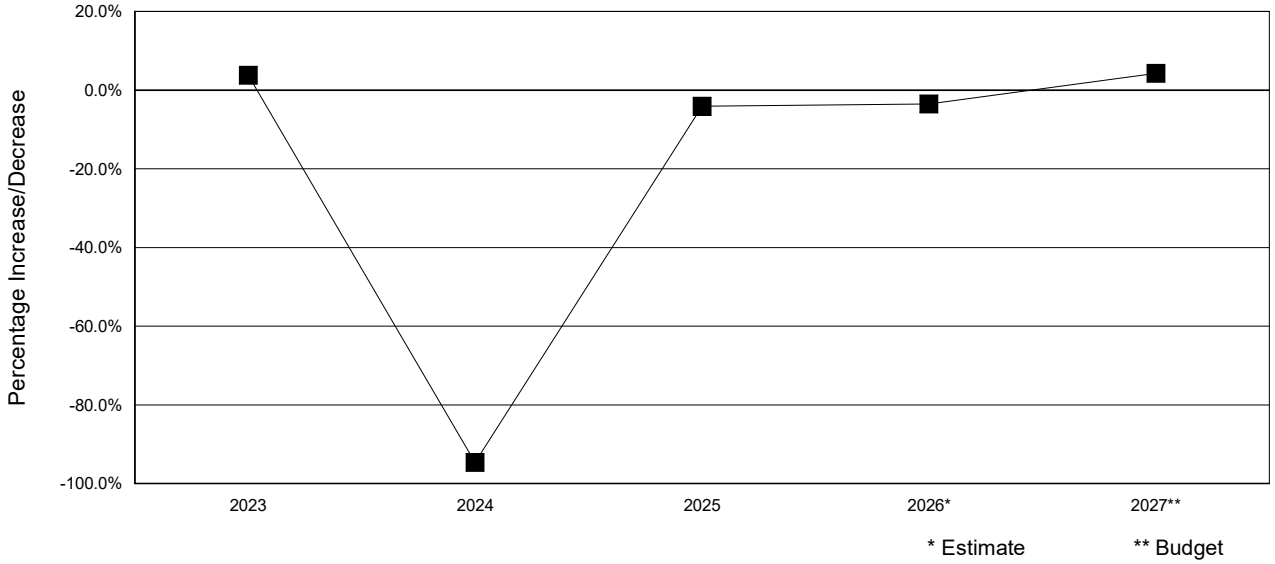
Fund Name : General Fund
Business Area : Houston Public Works
Fund No. /Bus. Area No. : 1000 / 2000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	1,056,176	1,022,157	1,022,157	**1,069,476**
	Supplies	0	2,475	0	**2,475**
	Other Services and Charges	138,807	128,406	130,881	**130,273**
	Total M & O Expenditures	1,194,983	1,153,038	1,153,038	**1,202,224**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	1,194,983	1,153,038	1,153,038	**1,202,224**
Revenues		7,969,814	2,931,700	3,347,227	**2,954,040**
Staffing	Full-Time Equivalents - Civilian	9.0	8.0	8.0	**7.9**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	9.0	8.0	8.0	**7.9**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- Office of City Engineer Division will continue to improve the Joint Referral Committee (JRC) transaction process to streamline and reduce processing times.

General Fund
Houston Public Works
Year over Year Expenditure Change



Business Area Budget Summary

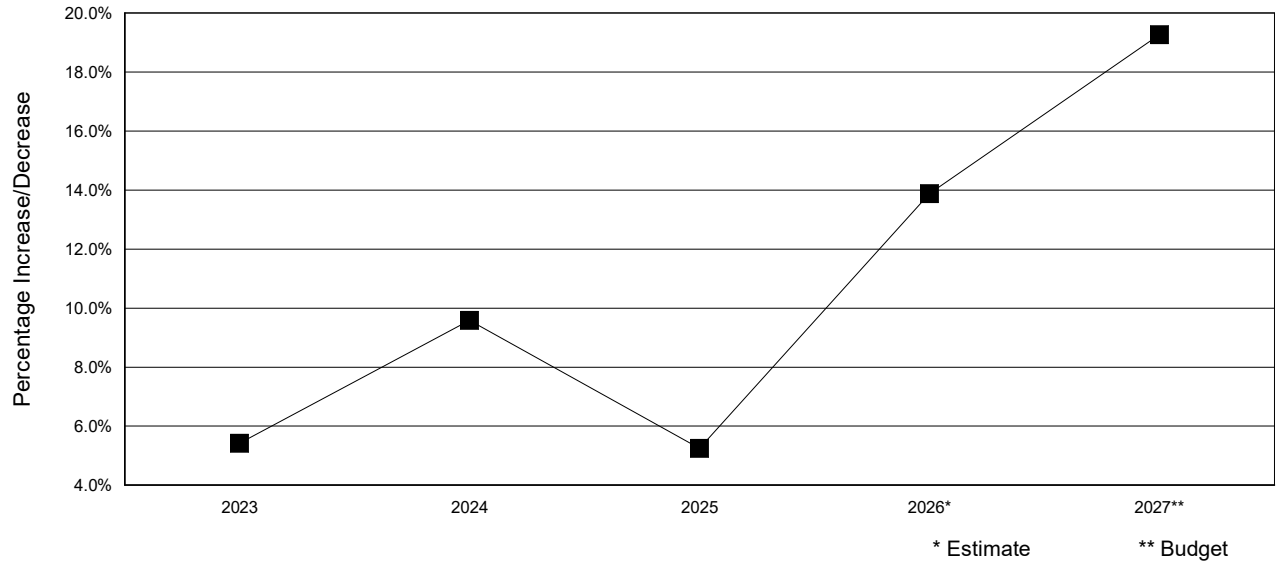
Fund Name : Project Cost Recovery Fund
Business Area : Houston Public Works
Fund No. /Bus. Area No. : 1001 / 2000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	45,992,221	64,193,459	49,958,844	**60,118,883**
	Supplies	63,344	323,260	290,990	**306,100**
	Other Services and Charges	7,875,317	11,176,173	10,923,641	**11,631,677**
	Equipment	0	950,000	100,000	**750,000**
	Non-Capital Equipment	107,617	257,350	267,300	**592,040**
	Total M & O Expenditures	54,038,499	76,900,242	61,540,775	**73,398,700**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	54,038,499	76,900,242	61,540,775	**73,398,700**
Revenues		54,038,499	76,900,242	61,540,775	**73,398,700**
Staffing	Full-Time Equivalents - Civilian	321.9	449.1	344.8	**406.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	321.9	449.1	344.8	**406.0**
	Full-Time Equivalents - Overtime	2.7	5.5	4.5	**5.4**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual increases.
- o The FY2027 Budget continues to support the East Water Purification Plant Expansion.
- o The FY2027 Budget provides funding for B2G Now and LCP Tracker Payroll reporting system.
- o The FY2027 Budget reflects personnel decrease as a result of department's re-organization.

Project Cost Recovery Fund
Houston Public Works
Year over Year Expenditure Change



Business Area Budget Summary

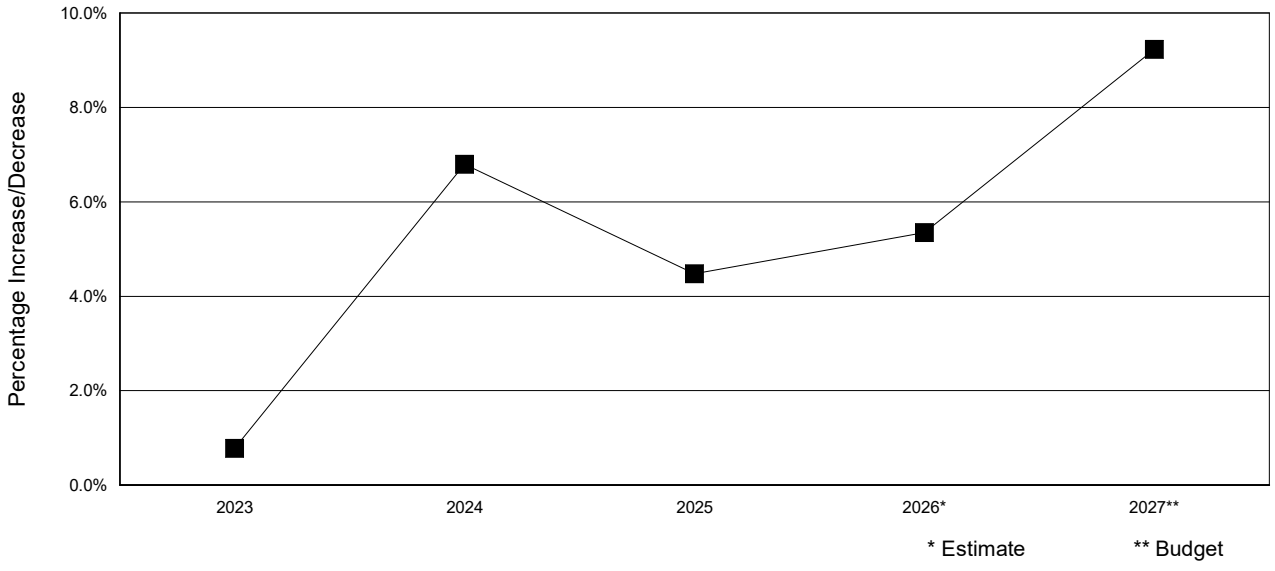
Fund Name : Building Inspection Special Fund
Business Area : Houston Public Works
Fund No. /Bus. Area No. : 2301 / 2000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	75,082,244	81,968,954	77,550,643	**84,647,908**
	Supplies	273,329	379,000	280,365	**376,480**
	Other Services and Charges	24,683,346	30,835,251	28,476,224	**32,038,794**
	Equipment	3,015,458	3,558,500	1,615,950	**1,927,202**
	Non-Capital Equipment	465,228	329,040	377,650	**1,026,316**
	Total M & O Expenditures	103,519,605	117,070,745	108,300,832	**120,016,700**
	Debt Service & Other Uses	4,931,823	5,951,220	5,951,250	**4,785,700**
	Total Expenditure	108,451,428	123,021,965	114,252,082	**124,802,400**
Revenues		104,026,435	118,607,900	114,525,415	**119,469,400**
Staffing	Full-Time Equivalents - Civilian	618.7	677.0	612.4	**656.1**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	618.7	677.0	612.4	**656.1**
	Full-Time Equivalents - Overtime	33.6	34.0	46.7	**37.1**

Significant Budget Changes and Highlights

- o FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- o FY2027 revenue budget includes $8.7 million transfer from Storm Water Fund.
- o FY2027 budget includes $2.1 million for Cost of Service study.
- o FY2027 budget includes $2.8 million to be transferred to Contributed Capital Project Fund (Fund 4515) for the design and development of new permitting system.
- o FY2027 budget includes $1.9 million for new and replacement of capital equipment.

Building Inspection Special Fund
Houston Public Works
Year over Year Expenditure Change



Business Area Budget Summary

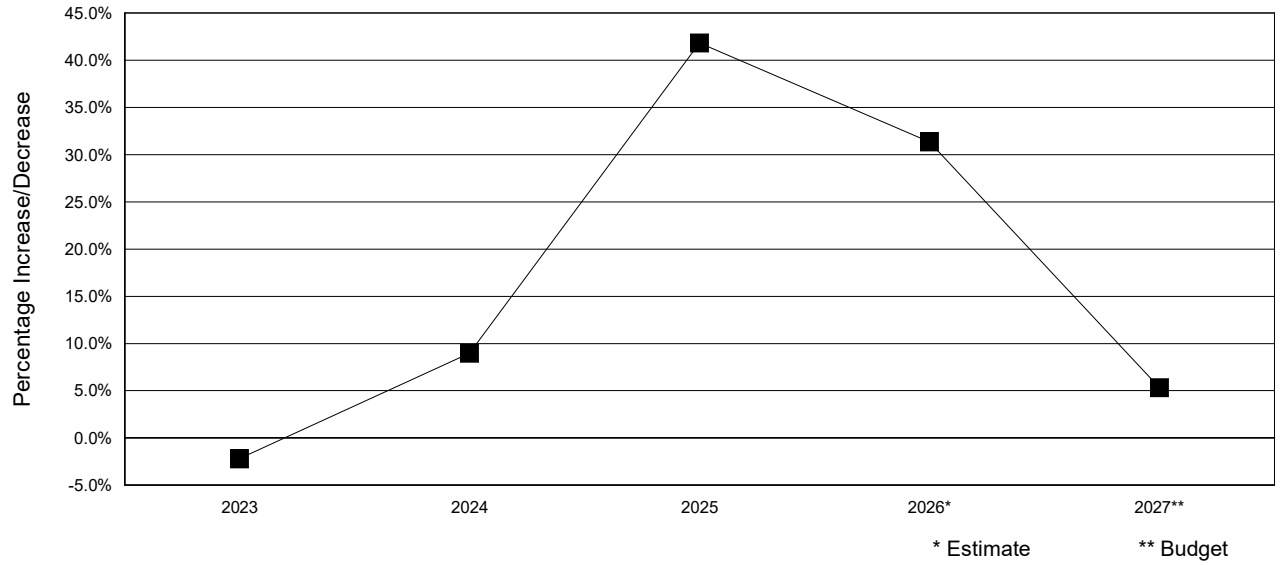
Fund Name : Storm Water Fund
Business Area : Houston Public Works
Fund No. /Bus. Area No. : 2302 / 2000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	28,249,585	31,772,931	31,612,463	**39,732,888**
	Supplies	689,287	1,073,335	1,096,060	**1,072,590**
	Other Services and Charges	23,289,599	59,904,245	57,950,790	**48,858,551**
	Equipment	19,136,900	8,478,950	5,248,561	**8,027,450**
	Non-Capital Equipment	128,273	132,870	121,170	**519,920**
	Total M & O Expenditures	71,493,644	101,362,331	96,029,044	**98,211,399**
	Debt Service & Other Uses	19,606,455	23,777,581	23,649,681	**27,826,388**
	Total Expenditure	91,100,099	125,139,912	119,678,725	**126,037,787**
Revenues		103,422,511	164,553,500	112,817,500	**123,576,600**
Staffing	Full-Time Equivalents - Civilian	324.9	355.2	346.4	**408.7**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	324.9	355.2	346.4	**408.7**
	Full-Time Equivalents - Overtime	21.8	18.7	15.6	**16.8**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- o Includes funding to maintain the City's Texas Pollutant Discharge Elimination System Storm Water Permit.
- o Includes $9 million funding for the implementation of the Roadside Ditch Re-establishment program.
- o Includes $8.8 million funding to be transferred to Building Inspection Fund to cover the integration of Department of Neighborhoods.
- o Includes $19.2 million funding rolled over from FY2026 to fund the demolition of the unsafe buildings that pose a risk to the Storm Water system on behalf of Department of Neighborhoods.
- o Provides for the de-silting, re-grading and establishment of proper elevation in roadside ditches.
- o Provides for the inspection, repair and maintenance of damaged inlets, manholes and storm sewers.
- o Provides for the maintenance of off-road channels, detention ponds and drainage easements, mowing and herbicide application in the City's right-of-way.
- o Provides for the sweeping of the City's downtown streets and major thoroughfares.

Storm Water Fund
Houston Public Works
Year over Year Expenditure Change



Business Area Budget Summary

Fund Name : DDSRF - Drainage Charge
Business Area : Houston Public Works
Fund No. /Bus. Area No. : 2310 / 2000

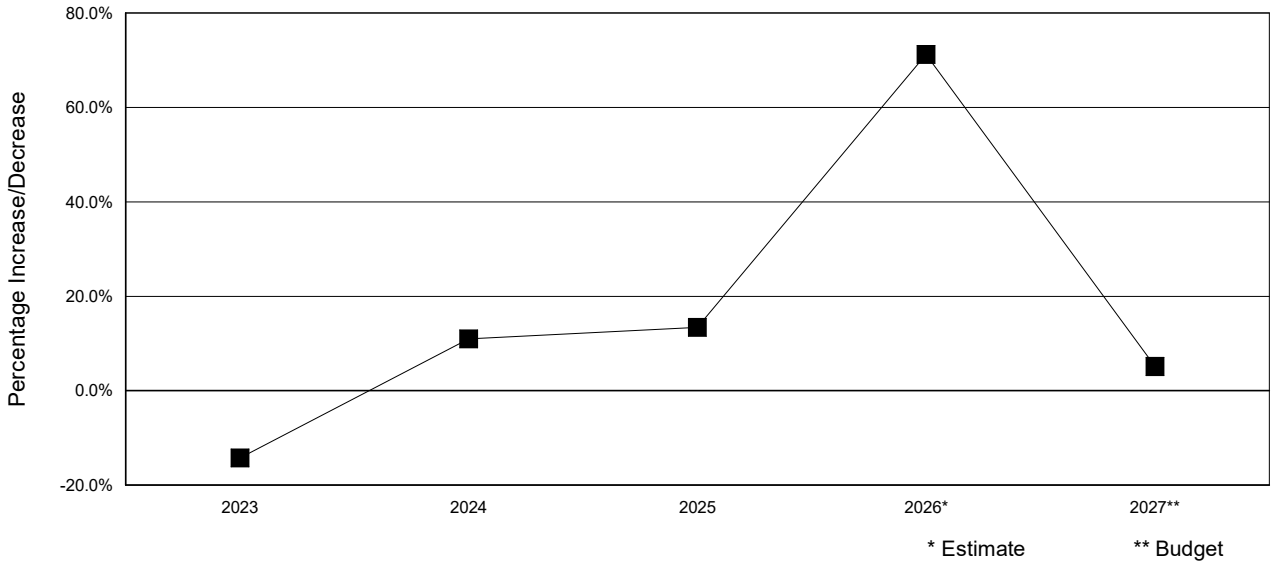
		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	2,443,980	2,248,071	1,865,243	**2,257,400**
	Supplies	107,515	75,300	76,895	**83,100**
	Other Services and Charges	1,101,728	6,182,500	6,174,621	**6,107,900**
	Equipment	0	0	0	**120,000**
	Non-Capital Equipment	0	3,000	3,000	**15,000**
	Total M & O Expenditures	3,653,223	8,508,871	8,119,759	**8,583,400**
	Debt Service & Other Uses	84,545,239	142,920,000	142,920,000	**150,220,000**
	Total Expenditure	88,198,462	151,428,871	151,039,759	**158,803,400**
Revenues		118,833,584	121,019,800	125,019,800	**120,169,800**
Staffing	Full-Time Equivalents - Civilian	21.4	21.0	18.3	**20.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	21.4	21.0	18.3	**20.0**
	Full-Time Equivalents - Overtime	2.1	3.7	1.7	**3.8**

Significant Budget Changes and Highlights

o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

o Includes $149.7 million to continue to fund CIP projects related to drainage and streets.

DDSRF - Drainage Charge
Houston Public Works
Year over Year Expenditure Change



Business Area Budget Summary

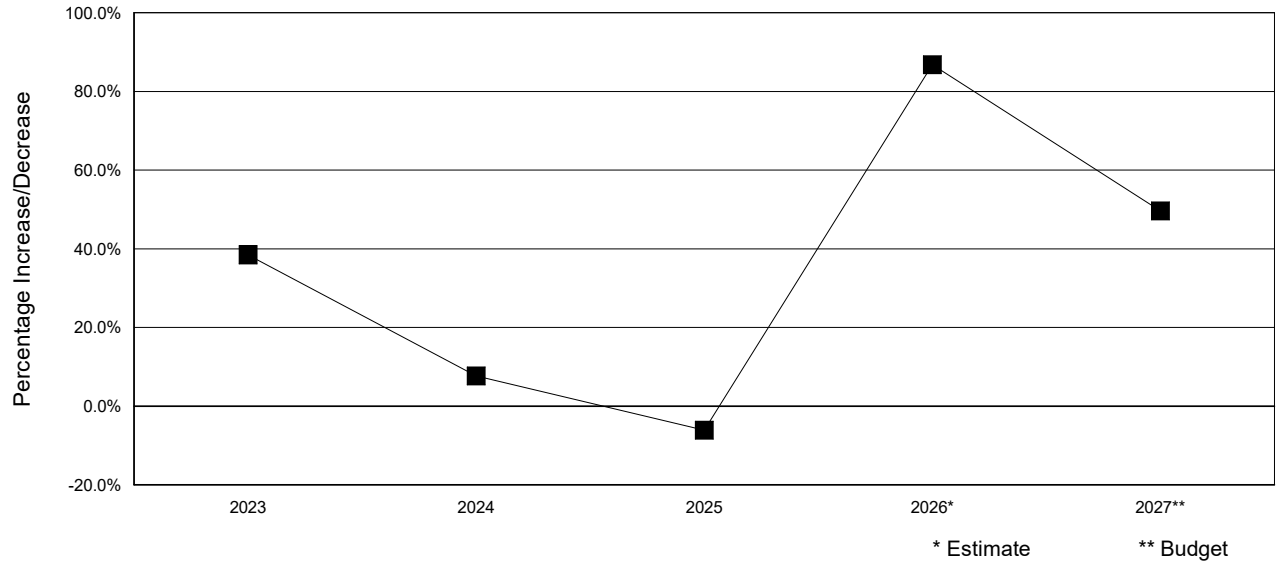
Fund Name : DDSRF - Ad Valorem Tax
Business Area : Houston Public Works
Fund No. /Bus. Area No. : 2311 / 2000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Supplies	0	1,350,000	1,350,000	**1,350,000**
	Other Services and Charges	760,000	2,608,400	2,638,400	**5,747,200**
	Equipment	14,032,199	14,337,400	9,132,296	**11,383,600**
	Non-Capital Equipment	11,736	0	0	**0**
	Total M & O Expenditures	14,803,935	18,295,800	13,120,696	**18,480,800**
	Debt Service & Other Uses	73,322,123	152,168,200	151,486,700	**227,801,900**
	Total Expenditure	88,126,058	170,464,000	164,607,396	**246,282,700**
Revenues		146,754,824	184,834,744	188,834,744	**219,031,733**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- o Includes $215 million transfer from the General Fund for captured tax revenues to comply with Jones Waston Settlement Agreement.
- o Includes $11.4 million in funding for capital equipment, with $7.3 million for prior years rollovers.
- o Includes $224.4 million in funding for CIP street and drainage projects.
- o Includes $3.4 million in funding for 380 Agreements.

DDSRF - Ad Valorem Tax
Houston Public Works
Year over Year Expenditure Change



Business Area Budget Summary

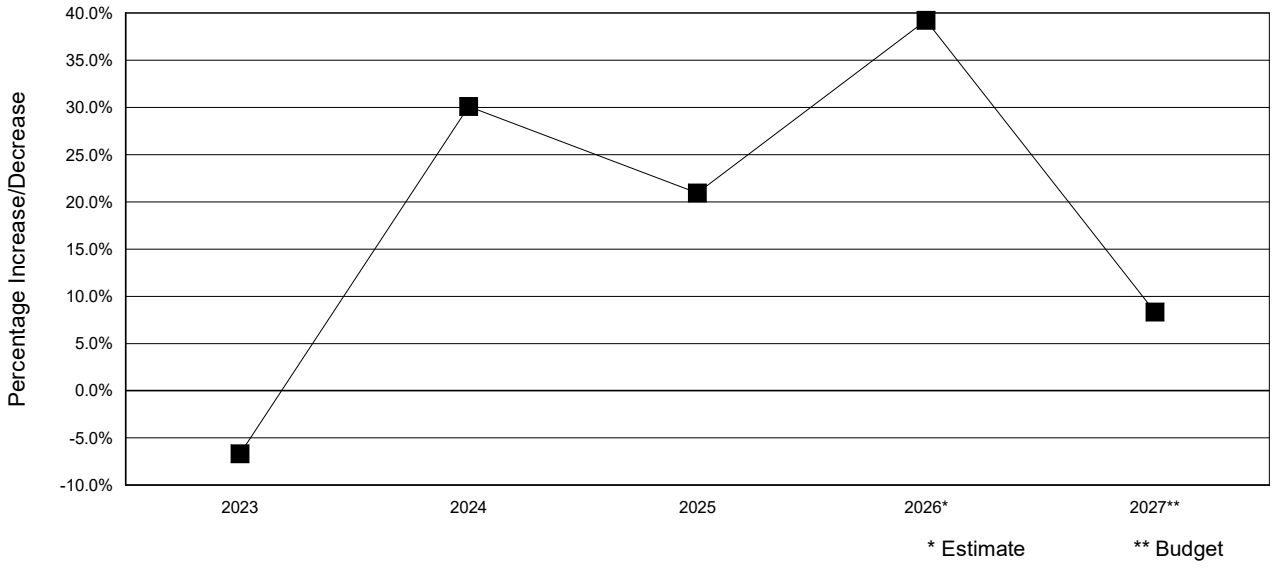
Fund Name : DDSRF - Metro ET AL
Business Area : Houston Public Works
Fund No. /Bus. Area No. : 2312 / 2000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	38,511,557	45,896,144	41,788,492	**47,606,196**
	Supplies	11,357,342	11,749,573	11,524,075	**11,844,019**
	Other Services and Charges	60,349,985	74,742,218	72,954,052	**77,187,257**
	Equipment	32,767,253	520,000	446,428	**263,100**
	Non-Capital Equipment	89,277	191,950	190,950	**665,828**
	Total M & O Expenditures	143,075,414	133,099,885	126,903,997	**137,566,400**
	Debt Service & Other Uses	(32,183,914)	27,263,091	27,500,000	**29,686,065**
	Total Expenditure	110,891,500	160,362,976	154,403,997	**167,252,465**
Revenues		112,014,659	160,363,091	154,705,509	**167,252,465**
Staffing	Full-Time Equivalents - Civilian	391.0	428.6	407.5	**453.9**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	391.0	428.6	407.5	**453.9**
	Full-Time Equivalents - Overtime	39.6	28.7	38.7	**27.9**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- o FY2027 Budget includes $29.3 million for street and signal light electricity costs.
- o FY2027 Budget includes $29.7 million to support HPD Traffic Enforcement Program in General Fund.
- o FY2027 Budget Includes $869,700 to support Mayor's Office for People with Disabilities in Department of Neighborhood.
- o Continuation of METRO reimbursements to cover the costs of asphalt skin patches, street resurfacing, street maintenance, concrete repair, bridge maintenance, signal maintenance, signal engineering, and traffic operation ($165.6 million from Metro).

DDSRF - Metro ET AL
Houston Public Works
Year over Year Expenditure Change



Business Area Budget Summary

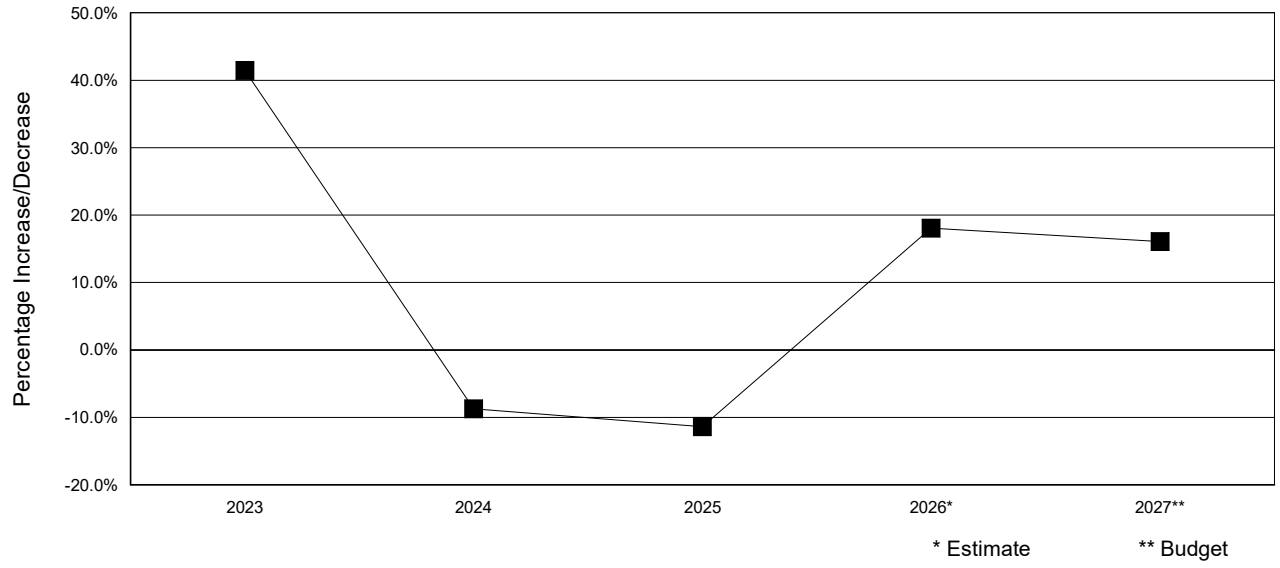
Fund Name : Houston TranStar Center Fund
Business Area : Houston Public Works
Fund No. /Bus. Area No. : 2402 / 2000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	1,176,562	1,482,461	1,147,868	**1,370,700**
	Supplies	57,558	83,660	83,660	**83,700**
	Other Services and Charges	1,485,845	1,849,900	1,849,900	**2,225,600**
	Non-Capital Equipment	15,669	180,000	148,757	**70,000**
	Total M & O Expenditures	2,735,634	3,596,021	3,230,185	**3,750,000**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	2,735,634	3,596,021	3,230,185	**3,750,000**
Revenues		3,291,147	3,247,800	3,247,800	**3,272,800**
Staffing	Full-Time Equivalents - Civilian	7.3	10.0	7.5	**9.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	7.3	10.0	7.5	**9.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- o Includes funding for roof repair, window leaks, chiller replacement and other facility maintenance projects for the Houston TranStar Center.
- o Includes funding to continue public outreach initiatives to promote traffic safety programs in FY2027.
- o Oversees audio/visual improvements to consortium conference rooms, including METRO and TxDOT's Emergency Operations Centers.
- o Maintains readiness for multi-agency, multi-jurisdictional emergency response efforts at the Houston TranStar Center.

Houston TranStar Center Fund
Houston Public Works
Year over Year Expenditure Change



Business Area Budget Summary

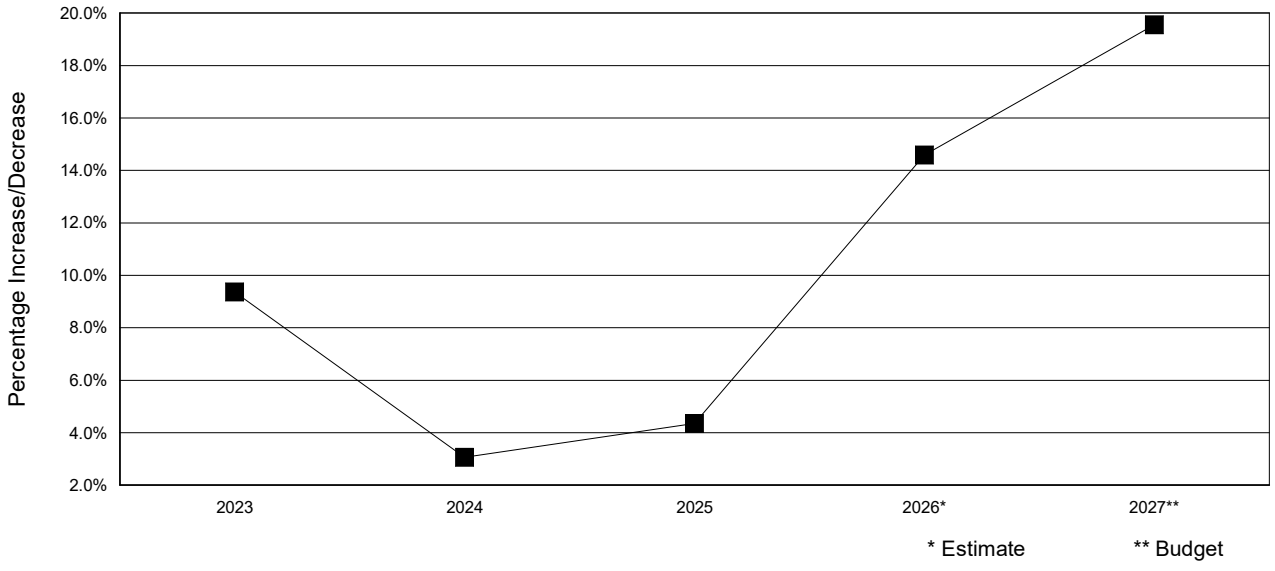
Fund Name : Water and Sewer Operating Fund
Business Area : Houston Public Works
Fund No. /Bus. Area No. : 8300 / 2000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	245,140,101	250,751,873	231,860,510	**311,053,326**
	Supplies	82,289,888	96,471,300	97,424,528	**107,021,628**
	Other Services and Charges	339,179,260	503,043,904	496,401,818	**633,397,367**
	Equipment	309,481	1,289,500	1,289,500	**1,166,000**
	Non-Capital Equipment	1,689,899	3,100,100	3,332,600	**6,815,200**
	Total M & O Expenditures	668,608,629	854,656,677	830,308,956	**1,059,453,521**
	Debt Service & Other Uses	483,335,723	525,629,500	489,674,581	**518,642,200**
	Total Expenditure	1,151,944,352	1,380,286,177	1,319,983,537	**1,578,095,721**
Revenues		1,758,047,184	2,077,861,526	2,021,612,558	**2,107,505,319**
Staffing	Full-Time Equivalents - Civilian	2,113.3	2,109.9	1,828.7	**2,530.1**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	2,113.3	2,109.9	1,828.7	**2,530.1**
	Full-Time Equivalents - Overtime	208.3	213.8	175.9	**292.4**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- o The FY2027 Budget includes a water and sewer rate study increase of 8% as approved by City Council Ordinance 2021-515 on June 23, 2021.
- o FY2027 Budget includes $117 million increase due to the Solid Waste Department being restructured as a division within Houston Public Works Department.

Water and Sewer Operating Fund
Houston Public Works
Year over Year Expenditure Change



Business Area Budget Summary

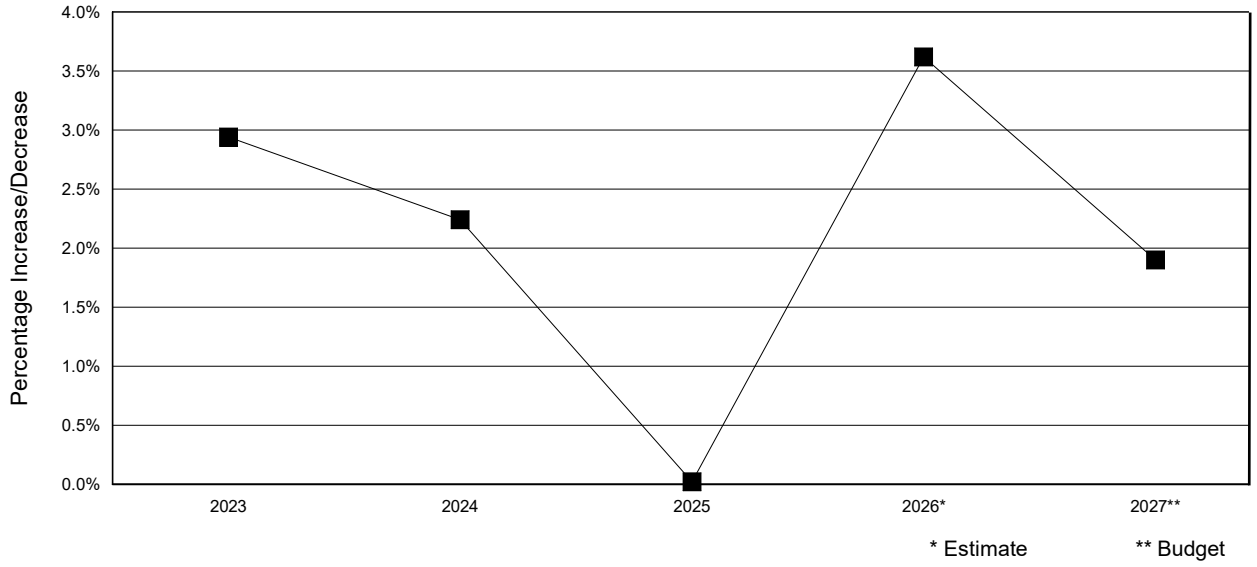
Fund Name : Combined Utility System Operating Fund
Business Area : Houston Public Works
Fund No. /Bus. Area No. : 8301 / 2000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Debt Service & Other Uses	518,919,238	553,261,200	537,712,355	**547,954,000**
	Total Expenditure	518,919,238	553,261,200	537,712,355	**547,954,000**
Revenues		518,482,460	553,261,200	537,366,954	**547,954,000**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0	0	0	**0**

Significant Budget Changes and Highlights

- The FY2027 Budget includes a decrease from FY2026 Budget in debt service transfers due to decreased debt service payments.

Combined Utility System Operating Fund
Houston Public Works
Year over Year Expenditure Change



Business Area Budget Summary

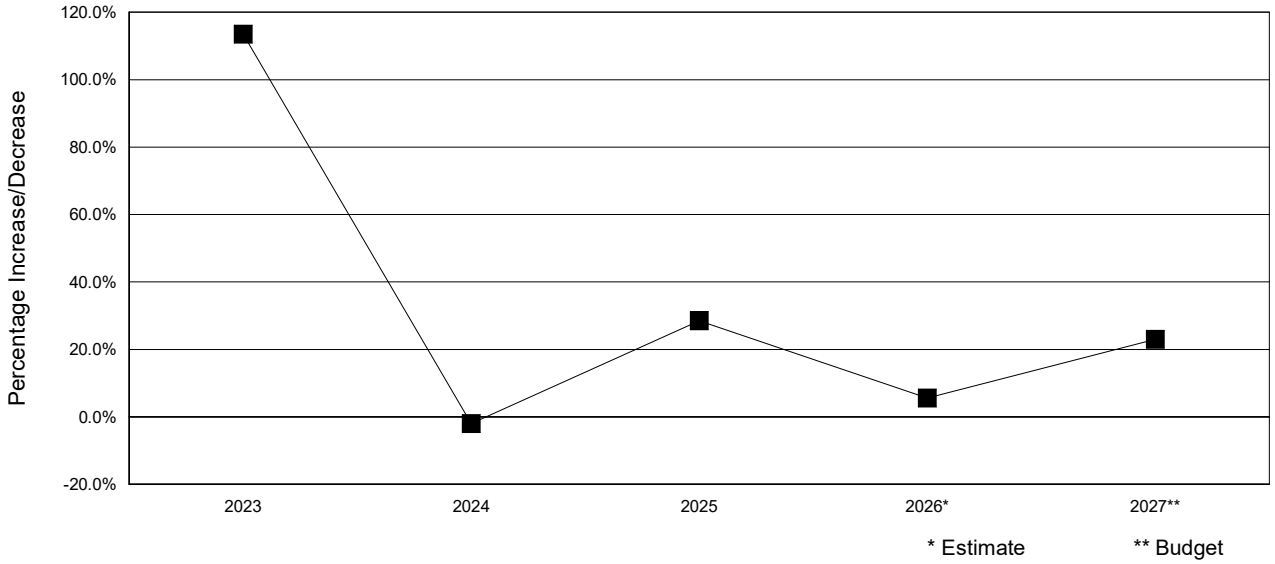
Fund Name : Combined Utility System Gen Pur Fund
Business Area : Houston Public Works
Fund No. /Bus. Area No. : 8305 / 2000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Other Services and Charges	37,568,939	45,519,921	42,716,007	**173,771,600**
	Equipment	77,738,668	118,857,479	91,592,179	**174,489,400**
	Total M & O Expenditures	115,307,607	164,377,400	134,308,186	**348,261,000**
	Debt Service & Other Uses	468,521,509	530,738,200	481,944,972	**409,546,807**
	Total Expenditure	583,829,116	695,115,600	616,253,158	**757,807,807**
Revenues		15,283,386	8,155,000	7,593,824	**7,571,886**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- o Capital Acquisition Budget of $174.5 million includes $52.2 million for capital equipment rollovers from prior years.
- o Transfer to CUS Operating of $67.8 million to fund regulatory compliance activities.
- o Transfer to Stormwater decreases by $4.3 million from FY2026 Budget due to less funding needed to cover the Stormwater O&M costs.
- o The FY2027 Budget includes $18.3 million to fund citywide 311 activities.
- o The FY2027 Budget includes a new Right-of-Way Fee paid to General Fund for 5% of gross CUS revenues.
- o FY2027 Budget includes an increase of $87.9 million for the purchase and buildout of 1600 Smith Building.
- o Transfer to Capital projects of $150 million to cover Pay-As-You-Go funding for CUS capital projects in FY2027.
- o The FY2027 Budget includes $17 million increase due to the Solid Waste Department being restructured as a division within Houston Public Works Department.

Combined Utility System Gen Pur Fund
Houston Public Works
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Houston Public Works
Business Area No. : 2000

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	1,796,320,635	2,116,521,326	2,050,471,174	**2,134,929,490**
Direct Interfund Services	58,315,062	82,338,342	65,700,875	**78,784,840**
Indirect Interfund Services	9,035,200	8,563,900	8,563,900	**9,833,700**
Interest	65,899,277	57,615,000	66,469,400	**60,759,000**
Intergovernmental	113,013,322	160,973,871	155,512,498	**167,863,245**
Licenses and Permits	84,242,069	85,696,600	84,504,670	**88,819,000**
Miscellaneous/Other	59,239,221	36,594,820	66,953,740	**44,472,195**
Other Fines and Forfeits	188,468	1,028,900	1,375,400	**1,175,340**
Other Franchise	492,352	505,200	505,200	**505,200**
Other Resources	755,418,897	921,898,544	830,555,249	**905,014,733**
Grand Total	**2,942,164,503**	**3,471,736,503**	**3,330,612,106**	**3,492,156,743**

Business Area Program Summary

Business Area: **Houston Public Works**
Bus. Area No : **2000**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	643,173	217,675	737,710	214,000	756,397	502,155
Bulk Collection	0	0	0	0	0	18,385
Container Lease	0	0	0	0	5,540	3,344
Engineering and Construction	49,992	42,868	63,128	56,962	76,137	87,691
Heavy Trash Collection	0	0	0	0	0	8,558
Houston Permitting Center	104,026	99,857	111,067	97,013	129,246	124,374
Houston TranStar	3,291	2,736	3,248	3,230	3,273	3,750
Houston Water	1,660,637	556,594	1,867,457	747,024	1,940,458	846,249
Mayor's Office for People with Disabilities	0	886	0	766	0	870
Recycling Collection	0	0	0	0	0	4,642
Residential Drop Off Collection	0	0	0	0	0	8,960
Transportation & Drainage Operations	481,038	200,021	548,003	198,587	581,106	192,173
Utility Billing	7	65,010	0	65,435	0	67,775
Debt Service and Interfund Transfers	0	1,613,783	0	1,860,838	0	1,916,461
Total	**2,942,164**	**2,799,430**	**3,330,613**	**3,243,855**	**3,492,157**	**3,785,387**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	332.1	0.6	341.0	0.9	449.1	11.3
Bulk Collection	0.0	0.0	0.0	0.0	167.8	33.7
Container Lease	0.0	0.0	0.0	0.0	6.3	1.4
Engineering and Construction	260.3	2.6	283.5	4.5	488.3	7.6
Heavy Trash Collection	0.0	0.0	0.0	0.0	82.8	15.4
Houston Permitting Center	610.0	33.7	603.3	46.8	593.7	36.8
Houston TranStar	7.3	0.0	7.5	0.0	9.0	0.0
Houston Water	1,506.8	188.0	1,386.1	147.3	1,534.5	187.9
Mayor's Office for People with Disabilities	4.5	0.0	5.1	0.0	0.0	0.0
Recycling Collection	0.0	0.0	0.0	0.0	45.2	8.7
Residential Drop Off Collection	0.0	0.0	0.0	0.0	49.2	10.3
Transportation & Drainage Operations	706.6	61.3	741.9	54.2	786.0	44.6
Utility Billing	379.9	21.9	205.2	29.4	279.8	25.7
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**3,807.5**	**308.1**	**3,573.6**	**283.1**	**4,491.7**	**383.4**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Administrative Services

Description:

Provides support to HPW, including financial services, debt and asset management, information technology services, administrative and payroll services, emergency management, internal audit, and facility management.

Goal:

Ensure continued operations of Houston Public Works by providing administrative, financial, information technology, and other support services.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Building Inspection Special Fund	0	4,040	0	4,851	0	4,991
Combined Utility System Gen Pur Fund	15,269	68,121	7,588	33,469	7,572	223,664
Combined Utility System Operating Fund	518,482	0	537,367	0	547,954	0
DDSRF - Drainage Charge	0	3	0	3	0	3
DDSRF - Metro ET AL	13	27,052	27,381	31,270	29,775	32,846
General Fund	7,945	1,195	3,341	1,153	2,954	1,202
Project Cost Recovery Fund	4,046	10,404	5,506	12,146	6,635	16,186
Storm Water Fund	0	1,155	0	3,809	0	2,604
Water and Sewer Operating Fund	97,418	105,705	156,527	127,299	161,507	220,659
Total	**643,173**	**217,675**	**737,710**	**214,000**	**756,397**	**502,155**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Building Inspection Special Fund	10.1	0.0	11.0	0.0	7.0	0.0
Combined Utility System Gen Pur Fund	0.0	0.0	0.0	0.0	0.0	0.0
Combined Utility System Operating Fund	0.0	0.0	0.0	0.0	0.0	0.0
DDSRF - Drainage Charge	0.0	0.0	0.0	0.0	0.0	0.0
DDSRF - Metro ET AL	3.9	0.0	4.0	0.0	6.0	0.0
General Fund	9.0	0.0	8.0	0.0	7.9	0.0
Project Cost Recovery Fund	55.9	0.1	54.9	0.0	75.4	0.0
Storm Water Fund	1.5	0.0	1.0	0.0	2.5	0.0
Water and Sewer Operating Fund	251.7	0.5	262.1	0.9	350.3	11.3
Total	**332.1**	**0.6**	**341.0**	**0.9**	**449.1**	**11.3**

Business Area Program Detail

Business Area : Houston Public Works
Bus Area No. : 2000

Administrative Services

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Expenditures Adopted Budget vs Actual Utilization	86%	98%	93%	98%
Revenues Adopted Budget vs Actual Utilization	92%	100%	96%	100%

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Bulk Collection

Description:

Provides bi-monthly curbside yard waste collections and disposal services to more than 393,000 households within its service area.

Goal:

Divert grass clippings, leaves, and small branches from the landfill thereby reducing the cost of disposal while repurposing vegetative materials for mulching and composting.

Mayor's Priority: Quality of Life

Program Notes:

This program includes operations previously under the Solid Waste Department that are transitioning to the Houston Public Works department beginning in FY2027. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Water and Sewer Operating Fund	0	0	0	0	0	18,385

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Water and Sewer Operating Fund	0.0	0.0	0.0	0.0	167.8	33.7

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Tons of tree and yard waste collected	N/A	N/A	N/A	18,300

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Container Lease

Description:

Supports appropriate maintenance and purchasing of both black and green containers, replacing parts and tools, rolling stock, and personnel to support deliveries in the four solid waste operations quadrants.

Goal:

Provide a convenient and efficient means to contain and dispose of municipal solid waste and recyclables while generating a revenue stream to cover expenses.

Mayor's Priority: Quality of Life

Program Notes:

This program includes operations previously under the Solid Waste Department that are transitioning to the Houston Public Works department beginning in FY2027. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Water and Sewer Operating Fund	0	0	0	0	5,540	3,344

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Water and Sewer Operating Fund	0.0	0.0	0.0	0.0	6.3	1.4

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Total number of containers replaced or repaired	N/A	N/A	N/A	19,200

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Engineering and Construction

Description:

Manages and delivers large scale reconstruction and new construction CIP projects of City of Houston existing roadway, drainage, water and wastewater infrastructure.

Goal:

Innovate, design, and construct Houston's public infrastructure improvement, so that quality capital projects are delivered timely, within budget, and with minimum inconvenience to the public, while protecting the public health, safety, and welfare of citizens.

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Building Inspection Special Fund	0	0	9,459	13,751	9,374	15,331
Combined Utility System Gen Pur Fund	0	39	0	107	0	2,209
DDSRF - Ad Valorem Tax	0	0	0	0	0	56
DDSRF - Metro ET AL	0	0	0	0	0	4,706
Project Cost Recovery Fund	49,992	42,829	53,669	43,104	66,763	51,211
Storm Water Fund	0	0	0	0	0	5,605
Water and Sewer Operating Fund	0	0	0	0	0	8,573
Total	**49,992**	**42,868**	**63,128**	**56,962**	**76,137**	**87,691**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Building Inspection Special Fund	0.0	0.0	0.0	0.0	85.4	2.1
Combined Utility System Gen Pur Fund	0.0	0.0	0.0	0.0	0.0	0.0
DDSRF - Ad Valorem Tax	0.0	0.0	0.0	0.0	0.0	0.0
DDSRF - Metro ET AL	0.0	0.0	0.0	0.0	26.0	0.0
Project Cost Recovery Fund	260.3	2.6	283.5	4.5	289.6	2.0
Storm Water Fund	0.0	0.0	0.0	0.0	31.1	0.0
Water and Sewer Operating Fund	0.0	0.0	0.0	0.0	56.2	3.5
Total	**260.3**	**2.6**	**283.5**	**4.5**	**488.3**	**7.6**

Business Area Program Detail

Business Area : Houston Public Works
Bus Area No. : 2000

Engineering and Construction

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Complete 90% of Floodplain Inspections within 7 days	N/A	N/A	N/A	90%
Award Notice to Proceed (NTPs) within 30 Days	N/A	30	30	30
Complete at least 90% of construction projects within the approved work authorization timeframe	83%	90%	90%	90%
Rehabilitate 1,000 lane miles of roads annually	N/A	1,000	1000	1000

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Heavy Trash Collection

Description:

Provides bi-monthly curbside bulky waste collection to more than 393,000 households within its service area.

Goal:

Improve the on-time collection rate of bulky waste collection services to meet service demands.

Mayor's Priority: Quality of Life

Program Notes:

This program includes operations previously under the Solid Waste Department that are transitioning to the Houston Public Works department beginning in FY2027. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Water and Sewer Operating Fund	0	0	0	0	0	8,558

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Water and Sewer Operating Fund	0.0	0.0	0.0	0.0	82.8	15.4

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Total tons of heavy trash collected	N/A	N/A	N/A	230,000

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Houston Permitting Center

Description:

The Houston Permitting Center combines the majority of the City of Houston's permitting and licensing into one convenient location. We opened in June 2011 with a mission to help customers achieve their goals while complying with the City's regulations. Providing excellent service, streamlining business processes, implementing innovative technologies, and proactively engaging customers are all cornerstones of our mission.

Goal:

Provide timely and accurate plan reviews and inspections, ensure compliance with maintenance standards, and ensure safety and accountability.

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Building Inspection Special Fund	104,026	98,594	105,067	89,699	110,096	99,695
Combined Utility System Gen Pur Fund	0	0	0	0	0	1,051
DDSRF - Drainage Charge	0	0	0	0	0	1,134
Storm Water Fund	0	1,263	6,000	7,314	19,150	20,993
Water and Sewer Operating Fund	0	0	0	0	0	1,501
Total	**104,026**	**99,857**	**111,067**	**97,013**	**129,246**	**124,374**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Building Inspection Special Fund	604.1	33.6	596.3	46.7	563.7	35.0
Combined Utility System Gen Pur Fund	0.0	0.0	0.0	0.0	0.0	0.0
DDSRF - Drainage Charge	0.0	0.0	0.0	0.0	7.0	1.3
Storm Water Fund	5.9	0.1	7.0	0.1	11.0	0.1
Water and Sewer Operating Fund	0.0	0.0	0.0	0.0	12.0	0.4
Total	**610.0**	**33.7**	**603.3**	**46.8**	**593.7**	**36.8**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Respond to 100% of 311 cases within 7 days	N/A	N/A	N/A	100%
Achieve and maintain a target of reviewing at least 80% of construction plans within 7 business days	N/A	80%	55%	80%

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Houston TranStar

Description:

Provides coordinated, innovative transportation and emergency management services to the region.

Goal:

Improve travel safety and reliability, and expands and enhances the Traffic Incident Management Program throughout the region. Enhance emergency planning, coordination of resources and delivery of information during hazardous events, and to increase the public's awareness and use of TranStar's services.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Houston TranStar Center Fund	3,291	2,736	3,248	3,230	3,273	3,750

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Houston TranStar Center Fund	7.3	0.0	7.5	0.0	9.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of stalled vehicles towed for free under the Tow and Go Program	40,500	39,415	39,415	41,386
Number of Website/Map views per year	244,910,311	150,000,000	150,000,000	150,000,000

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Houston Water

Description:

Houston Water consists of approximately 1500 drinking water and wastewater professionals including engineers, scientists, and facility operations and maintenance personnel. The City of Houston Water and Wastewater Utility is a regulated public health agency governed by federal and state laws. Our staff maintains professional licenses issued by the Texas Board of Professional Engineers, the Texas Commission on Environmental Quality and other public health agencies.

Our business is managed in accordance with a threefold mission of protecting public health, protecting the environment and providing superior customer service.

We are proud of our drinking water product and services. As residents within the City of Houston community, we are committed to serve and protect the drinking water health of our customers.

The City of Houston drinking water system maintains a "Superior" rating, the highest rating for water quality issued by the Texas Commission on Environmental Quality. Our customers should be confident that the drinking water quality protects their health and well being. The City of Houston wastewater system has consistently been awarded Gold and Silver awards from the National Association of Clean Water Agencies, in recognition of our ability to produce wastewater discharges in compliance with federal regulations that protect the public and the aquatic environment.

Our drinking water and wastewater utility serves approximately 2.2 million customers daily. Pipelines and physical facilities are geographically located throughout a four county service area, in excess of 600 square miles.

Notable projects include: Raw Surface Water System Expansion, Surface Water Purification Plant Expansion, Wastewater Collection System rehabilitation, Neighborhood Pipeline Replacements, Security System Enhancements, Watershed Management and Source Water Production.

Goal:

Annual replacement of 3% of 7,199 miles of transmission and distribution lines to improve service reliability and reduce water loss.

Percentage of Water Line Repairs Completed Within the 7-Day Service Level Agreement (SLA).

Resolve 100% of SSO service requests within 7 days of initiation to reduce environmental and health impacts.

Assess 100% of wastewater lines annually to identify and address issues through cleaning and repairs as needed, aiming to achieve a 90% reduction in Sanitary Sewer Overflows (SSOs) from baseline levels.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Combined Utility System Gen Pur Fund	14	33,483	6	81,406	0	103,343
Project Cost Recovery Fund	1	805	2,366	6,291	0	6,001
Water and Sewer Operating Fund	1,660,622	522,306	1,865,085	659,327	1,940,458	736,905
Total	**1,660,637**	**556,594**	**1,867,457**	**747,024**	**1,940,458**	**846,249**

Staffing:

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Houston Water

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Combined Utility System Gen Pur Fund	0.0	0.0	0.0	0.0	0.0	0.0
Project Cost Recovery Fund	5.7	0.0	6.4	0.0	41.0	3.4
Water and Sewer Operating Fund	1,501.1	188.0	1,379.7	147.3	1,493.5	184.5
Total	**1,506.8**	**188.0**	**1,386.1**	**147.3**	**1,534.5**	**187.9**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Annual Replacement of 3% of 7,199 miles of transmission and distribution lines	N/A	3%	3%	3%
Assess 10% of wastewater lines annually	N/A	100%	100%	100%
Percentage of water line repairs Completed within 7 days	N/A	100%	65%	100%
Resolve 95% of SSO service requests within 48-hours of initiation	N/A	100%	100%	100%

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Mayor's Office for People with Disabilities

Description:

Serves as the primary advocate for the needs and rights of residents and visitors with disabilities by providing constituent services, accessible program support, accessible infrastructure development, and communications.

Goal:

Facilitate the delivery of services. Act as liaison to Houston Commission on Disabilities, City Council, and other City departments. Make recommendations to public and private entities regarding the development of policy and legislation. Establish fundamental local, state, and national partnerships to promote community awareness.

Mayor's Priority: Quality of Life

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Building Inspection Special Fund	0	886	0	0	0	0
DDSRF - Ad Valorem Tax	0	0	0	105	0	0
DDSRF - Metro ET AL	0	0	0	661	0	870
Total	**0**	**886**	**0**	**766**	**0**	**870**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Building Inspection Special Fund	4.5	0.0	5.1	0.0	0.0	0.0
DDSRF - Ad Valorem Tax	0.0	0.0	0.0	0.0	0.0	0.0
DDSRF - Metro ET AL	0.0	0.0	0.0	0.0	0.0	0.0
Total	**4.5**	**0.0**	**5.1**	**0.0**	**0.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Linear feet of sidewalks improved through the Pedestrian Accessibility Review (PAR) program	18,494	22,694	22,694	22,694
Number of constituents provided with information and referral services	620	700	700	700
Number of constituents reached through trainings and presentations	2,790	3,000	3,000	3,000
Number of pedestrian accessibility review program/sidewalk repair applications reviewed and processed	100	120	120	120

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Recycling Collection

Description:

Provides bi-weekly residential collection and disposal to more than 393,000 households within its service area.

Goal:

Increase collection tonnage, diversion rate, and reduce contamination rate of recyclable materials.

Mayor's Priority: Quality of Life

Program Notes:

This program includes operations previously under the Solid Waste Department that are transitioning to the Houston Public Works department beginning in FY2027. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Water and Sewer Operating Fund	0	0	0	0	0	4,642

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Water and Sewer Operating Fund	0.0	0.0	0.0	0.0	45.2	8.7

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Average number of curbside recycling stops completed weekly	N/A	N/A	N/A	165,500

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Residential Drop Off Collection

Description:

Provides convenient drop-off collection sites at neighborhood depositories and recycling centers for Houston residents to properly dispose of waste, recyclables, and household hazardous waste.

Goal:

Provide an added convenience for residents to dispose of items in addition to their curbside collection schedule.

Mayor's Priority: Quality of Life

Program Notes:

This program includes operations previously under the Solid Waste Department that are transitioning to the Houston Public Works department beginning in FY2027. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Water and Sewer Operating Fund	0	0	0	0	0	8,960

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Water and Sewer Operating Fund	0.0	0.0	0.0	0.0	49.2	10.3

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Total drop-offs (by count) at waste collection sites	N/A	N/A	N/A	67,000

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Transportation & Drainage Operations

Description:

Maintains and improves the City's transportation & drainage infrastructure. Includes the Build Houston Forward program.

Goal:

Provide the City of Houston with properly maintained and functional drainage system infrastructure, as well as keeps streets and bridges functional and safe while maintaining traffic safety and mobility.

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Combined Utility System Gen Pur Fund	0	-973	0	0	0	0
DDSRF - Ad Valorem Tax	146,755	14,804	188,835	13,016	219,032	18,425
DDSRF - Drainage Charge	118,834	1,092	125,020	5,693	120,170	5,595
DDSRF - Metro ET AL	112,001	116,022	127,324	94,972	137,476	99,144
General Fund	25	0	6	0	1	0
Storm Water Fund	103,423	69,076	106,818	84,906	104,427	69,009
Total	**481,038**	**200,021**	**548,003**	**198,587**	**581,106**	**192,173**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Combined Utility System Gen Pur Fund	0.0	0.0	0.0	0.0	0.0	0.0
DDSRF - Ad Valorem Tax	0.0	0.0	0.0	0.0	0.0	0.0
DDSRF - Drainage Charge	2.0	0.0	0.0	0.0	0.0	0.0
DDSRF - Metro ET AL	387.1	39.6	403.5	38.7	421.9	27.9
General Fund	0.0	0.0	0.0	0.0	0.0	0.0
Storm Water Fund	317.5	21.7	338.4	15.5	364.1	16.7
Total	**706.6**	**61.3**	**741.9**	**54.2**	**786.0**	**44.6**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Repair 90% of traffic signal malfunctions within 6 hours	N/A	N/A	N/A	90%
Stripe 6,000,000 linear feet of new or re-stripe existing transverse pavement markings	N/A	N/A	N/A	6,000,000
Re-establish 500 miles of roadside ditches annually	N/A	500	500	500

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Utility Billing

Description:

Produces water/sewer/drainage bills; receives and processes invoice payments and responds to billing inquiries for water/sewer/drainage utility customers as well as provides excellent customer service through our call center within the City of Houston. Provides timely and accurate meter reads for billing, to approve, install, maintain, and read all commercial and residential water meters.

Goal:

Meet service delivery needs of utility subscribers through accurate billing, quality customer service, efficient remittance processing, and collections services. Ensures timely and accurate meter reads for billing by approving, installing, maintaining, and reading of all commercial and residential water meters.

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Combined Utility System Gen Pur Fund	0	14,638	0	19,326	0	17,995
DDSRF - Drainage Charge	0	2,559	0	2,424	0	1,852
Water and Sewer Operating Fund	7	47,813	0	43,685	0	47,928
Total	**7**	**65,010**	**0**	**65,435**	**0**	**67,775**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Combined Utility System Gen Pur Fund	0.0	0.0	0.0	0.0	0.0	0.0
DDSRF - Drainage Charge	19.4	2.1	18.3	1.7	13.0	2.5
Water and Sewer Operating Fund	360.5	19.8	186.9	27.7	266.8	23.2
Total	**379.9**	**21.9**	**205.2**	**29.4**	**279.8**	**25.7**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Maintain 99% accuracy on monthly water bills	N/A	N/A	N/A	99%
Resolve 99% of customer requests for utility bill relief within 30 days	N/A	N/A	N/A	99%
Replace 25,000 meters with smart meters within one year, targeting at least 90% completion using a contractor proven through pilot testing to ensure performance and scalability	N/A	25,000	25,000	25,000

Business Area Program Detail

Business Area : Houston Public Works

Bus Area No. : 2000

Debt Service and Interfund Transfers

Description:

Budget allocations included in this section reflect debt service payments and/or interfund transfers. Major transfers include internal transfers between Combined Utility System funds to pay for debt service and consent decree obligations, transfers to CIP funds to pay for infrastructure projects, and transfers to Stormwater fund to cover O&M costs for maintenance of the City's drainage system.

Goal:

To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Building Inspection Special Fund	0	4,932	0	5,951	0	4,786
Combined Utility System Gen Pur Fund	0	468,522	0	481,945	0	409,547
Combined Utility System Operating Fund	0	518,919	0	537,712	0	547,954
DDSRF - Ad Valorem Tax	0	73,322	0	151,487	0	227,802
DDSRF - Drainage Charge	0	84,545	0	142,920	0	150,220
DDSRF - Metro ET AL	0	-32,184	0	27,500	0	29,686
Storm Water Fund	0	19,606	0	23,650	0	27,826
Water and Sewer Operating Fund	0	476,120	0	489,673	0	518,640
Total	**0**	**1,613,783**	**0**	**1,860,838**	**0**	**1,916,461**


CITY OF HOUSTON
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Business Area Budget Summary

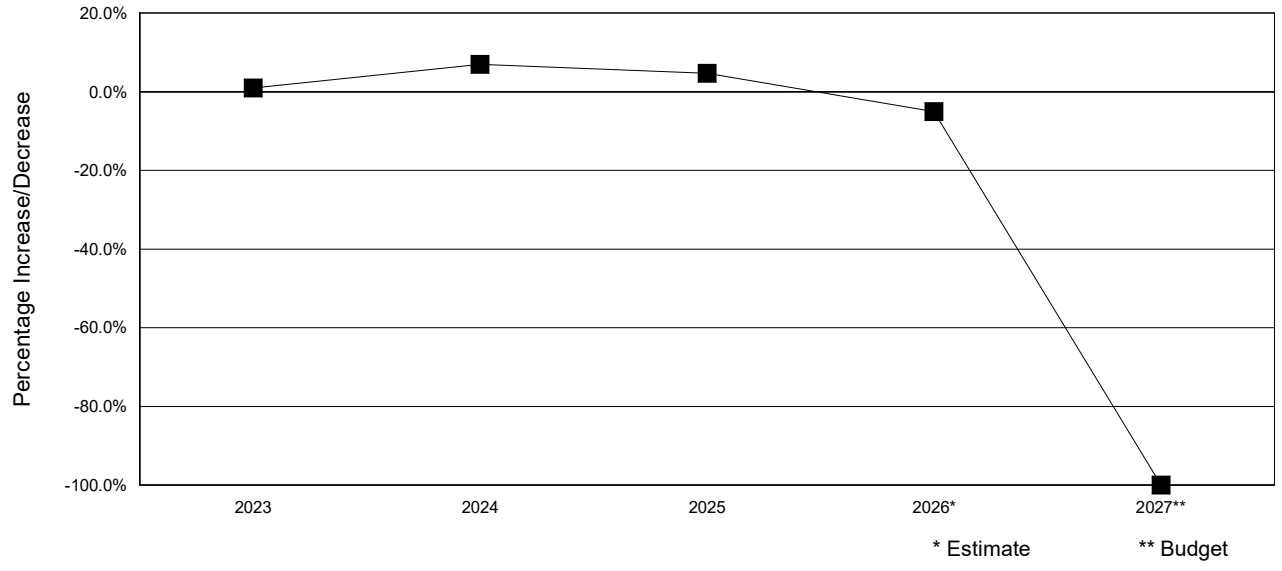
Fund Name : General Fund
Business Area : Solid Waste Management
Fund No. /Bus. Area No. : 1000 / 2100

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	45,780,946	42,662,398	41,450,931	**0**
	Supplies	400,754	231,907	189,937	**0**
	Other Services and Charges	62,645,661	60,565,694	57,758,754	**0**
	Equipment	207,666	29,000	226,133	**0**
	Non-Capital Equipment	(8,420)	26,000	26,000	**0**
	Total M & O Expenditures	109,026,607	103,514,999	99,651,755	**0**
	Debt Service & Other Uses	0	0	3,863,244	**0**
	Total Expenditure	109,026,607	103,514,999	103,514,999	**0**
Revenues		5,705,107	6,512,240	6,110,053	**0**
Staffing	Full-Time Equivalents - Civilian	401.0	432.4	374.7	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	401.0	432.4	374.7	**0.0**
	Full-Time Equivalents - Overtime	90.1	55.2	81.9	**0.0**

Significant Budget Changes and Highlights

- The Solid Waste Management Department is consolidating into Houston Public Works in FY2027. All personnel and operational expenses will be transferred and budgeted in the Combined Utility System Water and Sewer Operating Fund.

General Fund
Solid Waste Management
Year over Year Expenditure Change



Business Area Budget Summary

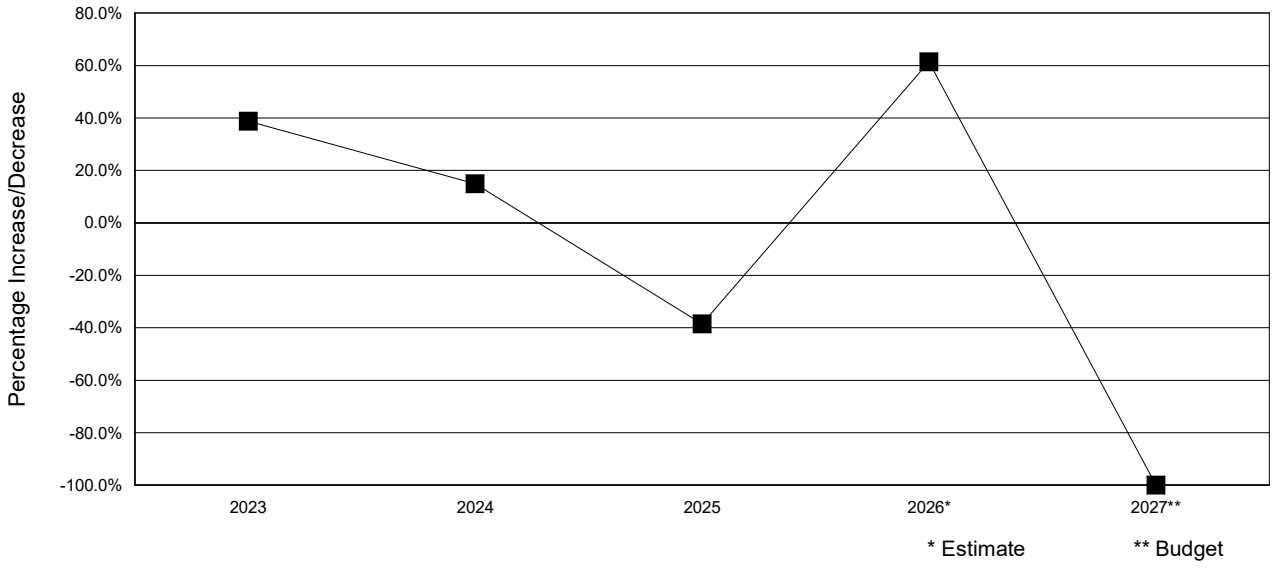
Fund Name : Recycling Revenue Fund
Business Area : Solid Waste Management
Fund No. /Bus. Area No. : 2305 / 2100

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	346,650	294,714	247,838	**0**
	Supplies	5,135	18,428	8,076	**0**
	Other Services and Charges	1,232,322	2,785,796	1,967,421	**0**
	Equipment	0	0	675,019	**0**
	Non-Capital Equipment	66,000	66,000	66,000	**0**
	Total M & O Expenditures	1,650,107	3,164,938	2,964,354	**0**
	Debt Service & Other Uses	488,532	488,532	488,532	**0**
	Total Expenditure	2,138,639	3,653,470	3,452,886	**0**
Revenues		1,874,410	5,048,244	5,019,603	**0**
Staffing	Full-Time Equivalents - Civilian	3.9	3.0	2.6	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	3.9	3.0	2.6	**0.0**
	Full-Time Equivalents - Overtime	0.2	0.3	0.0	**0.0**

Significant Budget Changes and Highlights

- The Recycling Revenue Fund will be discontinued and end in FY2027. All personnel and operational expenses will be transferred and budgeted in the Combined Utility System Water and Sewer Operating Fund.

Recycling Revenue Fund
Solid Waste Management
Year over Year Expenditure Change



Business Area Budget Summary

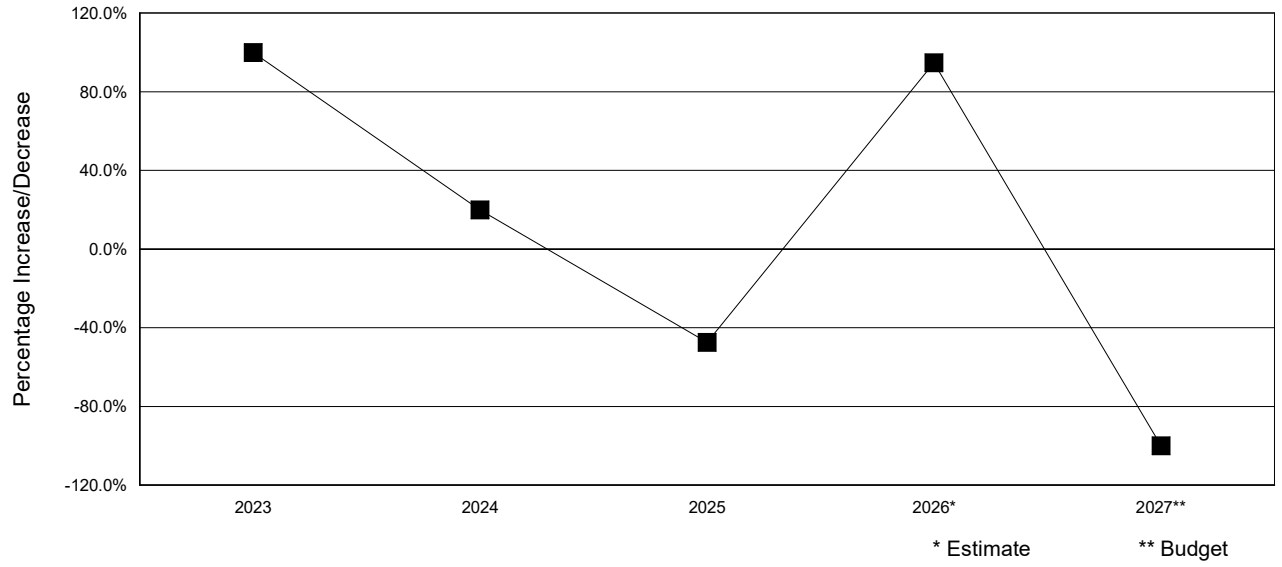
Fund Name : Container Lease Fund
Business Area : Solid Waste Management
Fund No. /Bus. Area No. : 2313 / 2100

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	723,419	875,913	740,277	**0**
	Supplies	16,796	111,100	65,597	**0**
	Other Services and Charges	449,535	486,343	504,978	**0**
	Equipment	0	0	470,871	**0**
	Non-Capital Equipment	71,461	2,500,000	2,000,000	**0**
	Total M & O Expenditures	1,261,211	3,973,356	3,781,723	**0**
	Debt Service & Other Uses	680,000	0	0	**0**
	Total Expenditure	1,941,211	3,973,356	3,781,723	**0**
Revenues		5,207,288	5,744,000	5,654,900	**0**
Staffing	Full-Time Equivalents - Civilian	6.6	8.0	6.8	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	6.6	8.0	6.8	**0.0**
	Full-Time Equivalents - Overtime	1.5	2.6	1.4	**0.0**

Significant Budget Changes and Highlights

- The Container Lease Fund will be discontinued and end in FY2027. All personnel and operational expenses will be transferred and budgeted in the Combined Utility System Water and Sewer Operating Fund.

Container Lease Fund
Solid Waste Management
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Solid Waste Management
Business Area No. : 2100

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	8,198,519	8,944,000	8,597,716	**0**
Direct Interfund Services	383,774	422,451	454,190	**0**
Interest	290,342	224,000	437,000	**0**
Licenses and Permits	2,335,997	2,782,000	2,306,217	**0**
Miscellaneous/Other	1,578,077	1,068,289	1,126,189	**0**
Other Fines and Forfeits	96	500	0	**0**
Other Resources	0	3,863,244	3,863,244	**0**
Grand Total	**12,786,805**	**17,304,484**	**16,784,556**	**0**

Business Area Program Summary

Business Area: **Solid Waste Management**
Bus. Area No : **2100**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	5,705	12,402	6,110	11,388	0	0
Container Lease	5,207	1,291	5,655	4,017	0	0
Curbside Recycling Collections	0	7,699	0	11,311	0	0
Environmental Maintenance	0	34,471	0	1,765	0	0
Heavy Trash Collections	0	17,225	0	22,598	0	0
Illegal Dumping	0	1,549	0	1,234	0	0
Residential Drop-Off Collections	1,874	5,979	5,020	6,835	0	0
Residential Waste Collections	0	20,767	0	29,524	0	0
Sponsorships	0	3,095	0	6,111	0	0
Yard Waste Collection	0	7,460	0	11,614	0	0
Debt Service and Interfund Transfers	0	1,169	0	4,352	0	0
Total	**12,786**	**113,107**	**16,785**	**110,749**	**0**	**0**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	80.1	2.8	101.7	5.6	0.0	0.0
Container Lease	6.8	1.5	9.2	1.6	0.0	0.0
Curbside Recycling Collections	38.7	12.4	36.6	15.0	0.0	0.0
Environmental Maintenance	8.9	0.2	9.9	0.1	0.0	0.0
Heavy Trash Collections	84.7	24.9	53.6	12.1	0.0	0.0
Illegal Dumping	12.2	0.2	14.1	0.0	0.0	0.0
Residential Drop-Off Collections	49.1	7.8	41.7	3.2	0.0	0.0
Residential Waste Collections	96.9	32.3	87.2	34.4	0.0	0.0
Sponsorships	0.0	0.0	0.0	0.0	0.0	0.0
Yard Waste Collection	34.1	9.7	30.1	11.3	0.0	0.0
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**411.5**	**91.8**	**384.1**	**83.3**	**0.0**	**0.0**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Solid Waste Management

Bus Area No. : 2100

Administrative Services

Description:

Includes department leadership and daily activities performed in addition to operations administration, financial services, hiring, and other support services in alignment with the Mayor's priorities and City standards.

Goal:

Provide sustainable waste management services for a cleaner and greener City.

Mayor's Priority: Government that Works

Program Notes:

Operations reporting under this program are transitioning to the Houston Public Works department beginning in FY2027.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Container Lease Fund	0	1	0	0	0	0
General Fund	5,705	12,402	6,110	11,388	0	0
Recycling Revenue Fund	0	-1	0	0	0	0
Total	**5,705**	**12,402**	**6,110**	**11,388**	**0**	**0**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Container Lease Fund	0.0	0.0	0.0	0.0	0.0	0.0
General Fund	79.9	2.8	101.7	5.6	0.0	0.0
Recycling Revenue Fund	0.2	0.0	0.0	0.0	0.0	0.0
Total	**80.1**	**2.8**	**101.7**	**5.6**	**0.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Expenditures Adopted Budget vs Actual Utilization	105%	98%	102%	N/A
Revenues Adopted Budget vs. Actual Utilization	84%	100%	97%	N/A

Business Area Program Detail

Business Area : Solid Waste Management

Bus Area No. : 2100

Container Lease

Description:

Supports appropriate maintenance and purchasing of both black and green containers, replacing parts and tools, rolling stock, and personnel to support deliveries in the four solid waste operations quadrants.

Goal:

Provide a convenient and efficient means to contain and dispose of municipal solid waste and recyclables while generating a revenue stream to cover expenses.

Mayor's Priority: Quality of Life

Program Notes:

Operations reporting under this program are transitioning to the Houston Public Works department beginning in FY2027.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Container Lease Fund	5,207	1,260	5,655	3,782	0	0
General Fund	0	31	0	235	0	0
Total	**5,207**	**1,291**	**5,655**	**4,017**	**0**	**0**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Container Lease Fund	6.6	1.5	6.8	1.4	0.0	0.0
General Fund	0.2	0.0	2.4	0.2	0.0	0.0
Total	**6.8**	**1.5**	**9.2**	**1.6**	**0.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of Days to Repair, Replace, and/or Provide New Container(s)	5	5	16	N/A

Business Area Program Detail

Business Area : Solid Waste Management
Bus Area No. : 2100

Curbside Recycling Collections

Description:
Provides bi-weekly residential collection and disposal to more than 393,000 households within its service area.

Goal:
Increase collection tonnage, diversion rate, and reduce contamination rate of recyclable materials.

Mayor's Priority: Quality of Life

Program Notes:
Operations reporting under this program are transitioning to the Houston Public Works department beginning in FY2027.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	7,699	0	11,311	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	38.7	12.4	36.6	15.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Increase Diversion Rate of Recyclable Materials	64%	67%	9%	N/A
Increase On-Time Collection Rate	66%	68%	N/A	N/A
Reduce Citywide Recycling Contamination Rate	40%	34%	42%	N/A

Business Area Program Detail

Business Area : Solid Waste Management

Bus Area No. : 2100

Environmental Maintenance

Description:

Provides remediation services for spill clean-ups, property damage, and other miscellaneous support functions for all SWM divisions.

Goal:

Reduce environmental hazards by maximizing performance in response to mitigating spills.

Mayor's Priority: Infrastructure

Program Notes:

Operations reporting under this program are transitioning to the Houston Public Works department beginning in FY2027.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	34,471	0	1,765	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	8.9	0.2	9.9	0.1	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Reduce Response Time (in minutes)	45	45	45	N/A

Business Area Program Detail

Business Area : Solid Waste Management
Bus Area No. : 2100

Heavy Trash Collections

Description:
Provides bi-monthly curbside bulky waste collection to more than 393,000 households within its service area.

Goal:
Improve the on-time collection rate of bulky waste collection services to meet service demands.

Mayor's Priority: Quality of Life

Program Notes:
Operations reporting under this program are transitioning to the Houston Public Works department beginning in FY2027.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	17,225	0	22,598	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	84.7	24.9	53.6	12.1	0.0	0.0
Total	**84.7**	**24.9**	**53.6**	**12.1**	**0.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Maintain Daily Routes Covered	27	27	N/A	N/A

Business Area Program Detail

Business Area : Solid Waste Management

Bus Area No. : 2100

Illegal Dumping

Description:

The SWM Illegal Dumping Program, in accordance with "One Clean Houston" program, addresses illegal dumping, and focuses on three key areas of impact: Rapid clean-up, Better enforcement, and Prevention and education. This program takes action against the pervasive problem that negatively impacts the health, safety, and quality of many communities throughout the City of Houston.

Goal:

Prioritize and utilize mechanisms to enhance clean-up efforts and combats illegal dumping by third parties and reduce blight in distressed communities, as well as implement enhanced efforts to prevent and reduce illegal dumping by utilizing video surveillance and code enforcement officers to aggressively pursue violators and issue fines.

Mayor's Priority: Quality of Life

Program Notes:

Operations reporting under this program are transitioning to the Houston Public Works department beginning in FY2027.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,549	0	1,234	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	12.2	0.2	14.1	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Average Days to Resolve Cases	26.75	10	26	N/A
Illegal Dumping Cases Investigated	8,646	9,776	8,517	N/A
Illegal Dumping Cases Resolved	5,576	5,830	3,619	N/A

Business Area Program Detail

Business Area : Solid Waste Management

Bus Area No. : 2100

Residential Drop-Off Collections

Description:

Provides convenient drop-off collection sites at neighborhood depositories and recycling centers for Houston residents to properly dispose of waste, recyclables, and household hazardous waste.

Goal:

Provide an added convenience for residents to dispose of items in addition to their curbside collection schedule.

Mayor's Priority: Quality of Life

Program Notes:

Operations reporting under this program are transitioning to the Houston Public Works department beginning in FY2027.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	4,328	0	3,871	0	0
Recycling Revenue Fund	1,874	1,651	5,020	2,964	0	0
Total	**1,874**	**5,979**	**5,020**	**6,835**	**0**	**0**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	45.4	7.6	39.1	3.2	0.0	0.0
Recycling Revenue Fund	3.7	0.2	2.6	0.0	0.0	0.0
Total	**49.1**	**7.8**	**41.7**	**3.2**	**0.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Decrease Average Wait Time to Dispose of Waste at Neighborhood Depositories (in minutes)	15	15	20	N/A
Maintain Accessibility and the Number of Operating Days at Neighborhood Depositories Sites and Recycling Centers	6	6	5	N/A

Business Area Program Detail

Business Area : Solid Waste Management

Bus Area No. : 2100

Residential Waste Collections

Description:

Provides weekly residential household garbage collection services to more than 393,000 households within its service area.

Goal:

Ensure proper waste collection and disposal of non-hazardous solid waste in time.

Mayor's Priority: Quality of Life

Program Notes:

Operations reporting under this program are transitioning to the Houston Public Works department beginning in FY2027.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	20,767	0	29,524	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	96.9	32.3	87.2	34.4	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Increase Quantity of Equipment to Accommodate for the City's Growth and Expansion	984	253	124	N/A
Maintain the Number of Residential Routes	95	89	N/A	N/A

Business Area Program Detail

Business Area : Solid Waste Management

Bus Area No. : 2100

Sponsorships

Description:

Provides qualifying Homeowner's Associations the opportunity to obtain waste collection services beyond those provided by the City through a waste contractor of their choice.

Goal:

Increase the number of Homeowner's Associations participating in the Sponsorship Program.

Mayor's Priority: Quality of Life

Program Notes:

Operations reporting under this program are transitioning to the Houston Public Works department beginning in FY2027.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	3,095	0	6,111	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	0.0	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Maintain Number of Customers in Program	180	180	169	N/A

Business Area Program Detail

Business Area : Solid Waste Management

Bus Area No. : 2100

Yard Waste Collection

Description:

Provides bi-monthly curbside yard waste collections and disposal services to more than 393,000 households within its service area.

Goal:

Divert grass clippings, leaves, and small branches from the landfill thereby reducing the cost of disposal while repurposing vegetative materials for mulching and composting.

Mayor's Priority: Quality of Life

Program Notes:

Operations reporting under this program are transitioning to the Houston Public Works department beginning in FY2027.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	7,460	0	11,614	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	34.1	9.7	30.1	11.3	0.0	0.0
Total	**34.1**	**9.7**	**30.1**	**11.3**	**0.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Maintain Daily Routes Covered	27	26	N/A	N/A
Maintain Yard Waste Diversion (in tonnage)	22,844	5,100	6,654	N/A

Business Area Program Detail

Business Area : Solid Waste Management
Bus Area No. : 2100

Debt Service and Interfund Transfers

Description:
Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:
To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Container Lease Fund	0	680	0	0	0	0
General Fund	0	0	0	3,863	0	0
Recycling Revenue Fund	0	489	0	489	0	0
Total	**0**	**1,169**	**0**	**4,352**	**0**	**0**


CITY OF HOUSTON
TEXAS

PLANNING AND DEVELOPMENT

Department Description and Mission

Mission:

The mission of the Planning & Development Department is to guide Houston's growth through responsible planning, thoughtful development, and collaborative partnerships that enhance quality of life, support economic opportunity, and foster an adaptive and inclusive city for all residents. This mission is carried out by:

- Administering land-development regulations that promote orderly and sustained growth.
- Encouraging development practices that expand access to safe, quality, and affordable housing.
- Preserving and strengthening neighborhood character and long-term stability.
- Delivering accurate data, mapping, and analytical resources to inform public decision-making.
- Advancing plans and policies that support a safe, reliable, and affordable multimodal transportation system.

Department Short Term Goals:

- 80% of residential permit reviews approved in 2 rounds and under 30 days.
- Reduce the days for plat recordation appointments from 30 plus days to 14 days.
- Decrease in the percentage of subdivision plat applications reviewed annually without deferrals by staff by 30%.
- Continue to improve Plat Tracker.
- Streamline review process for sidewalks.
- Implement AI assistance to improve response time and effectiveness to inquiries received through phone and emails.
- Reduce the number of days to process Minimum Lot Size and Minimum Building Line from 120 days to 90 days.
- Test out third-party data sources for active transportation analysis.
- Continue to develop bike plan to connect neighborhoods to trail systems.
- Continue to develop a sidewalk plan.
- Continue to develop design guidelines for two historic districts.
- Advance 80% of Historic Certificate of Appropriateness (COA) applications accepted into Historic Preservation Tracker to Houston Archaeological & Historic Commission (HAHC) within 22 days.
- Continue to improve Historic Preservation Tracker
- Create an internal dashboard to track address editing productivity.
- Continue to integrate and cross train addressing staff and HEC GIS team while working on next-gen 911 data compliance.

Department Long Term Goals:

- Implement AI technology to assist the public and customers with development regulations and department procedures.
- Develop a comprehensive transportation planning tool taking into account previously developed plans to determine priorities for funding or supporting other agency led projects.
- Complete a comprehensive historic resource survey of all of Houston to identify important historic resources that the City may consider for historic protections.
- Continuous improvements to the quality of GIS data and maps, increasing self-serve mapping projects (web maps, dashboards, etc.) for the public.

The following briefly describes the function of each program in the Planning & Development Department:

The Community & Regional Services Program facilitates the long–term stability of Houston neighborhoods through planning efforts and community engagement. It administers ordinances as required by Chapters 28 (Prohibited Yard Parking), Chapter 40 (Civility Ordinance) & Chapter 42 (Minimum Lot Size/Building Line) of the Code of Ordinances and handles boundary changes; compiles and provides demographic information and maps.

The Transportation Planning Program supports long-term growth and development by developing and maintaining transportation plans/programs, coordinating with transportation agencies, and prioritizing safety.

The Administrative Services Program supports the core functions of the department by providing internal administrative, financial, and managerial support. The division supports the mission of the department by providing the public with access to resources and information in a timely manner.

The GIS (Geographic Information System) Program provides resources and staff for creating and maintaining the City's underlying geospatial data for all City uses, supporting all departments, applications, and map requests. This group provides high quality data to both the public and private sectors, Houston Emergency Center (911), and other emergency services agencies.

The Development Services and Design Review Program ensures the orderly development of land within the City of Houston and its extraterritorial jurisdiction, as well as compliance of individual development projects with the City Code of Ordinances, local and state regulations.

The Historic Preservation Program serves to strengthen and support historic preservation in the City.

Business Area Budget Summary

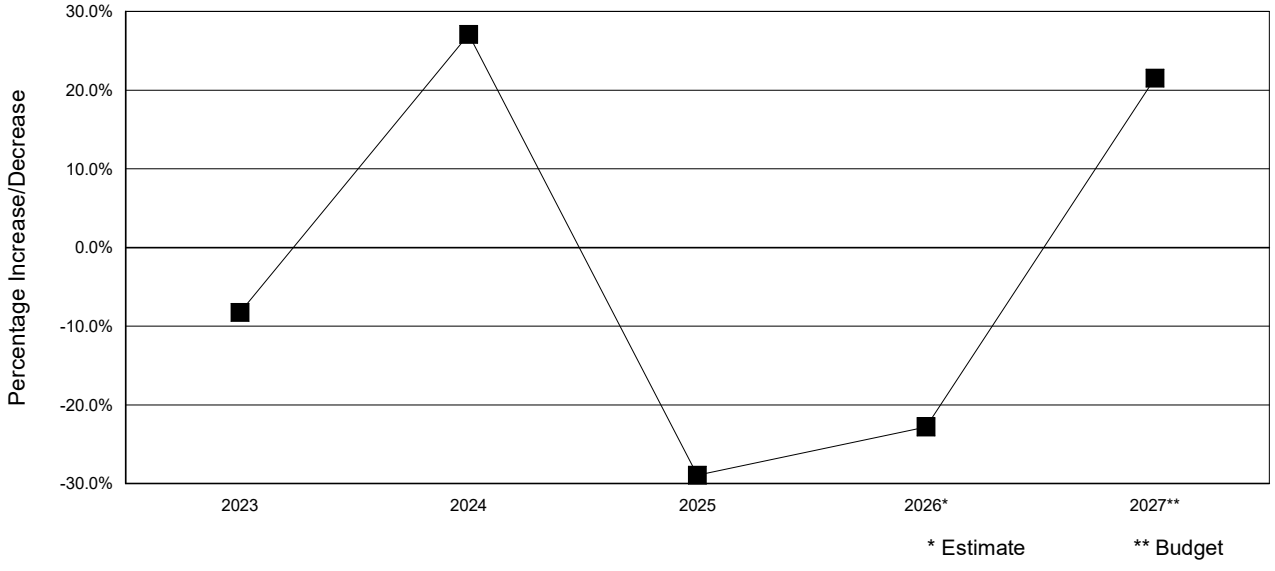
Fund Name : General Fund
Business Area : Planning & Development
Fund No. /Bus. Area No. : 1000 / 7000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	2,633,807	2,320,235	1,567,256	**2,079,995**
	Supplies	10,123	15,525	14,159	**15,628**
	Other Services and Charges	300,811	690,836	692,202	**667,939**
	Total M & O Expenditures	2,944,741	3,026,596	2,273,617	**2,763,562**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	2,944,741	3,026,596	2,273,617	**2,763,562**
Revenues		3,514	3,000	4,000	**3,500**
Staffing	Full-Time Equivalents - Civilian	17.1	16.7	10.8	**14.4**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	17.1	16.7	10.8	**14.4**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes a reduction of $280,438 for department savings initiatives.

General Fund
Planning & Development
Year over Year Expenditure Change



Business Area Budget Summary

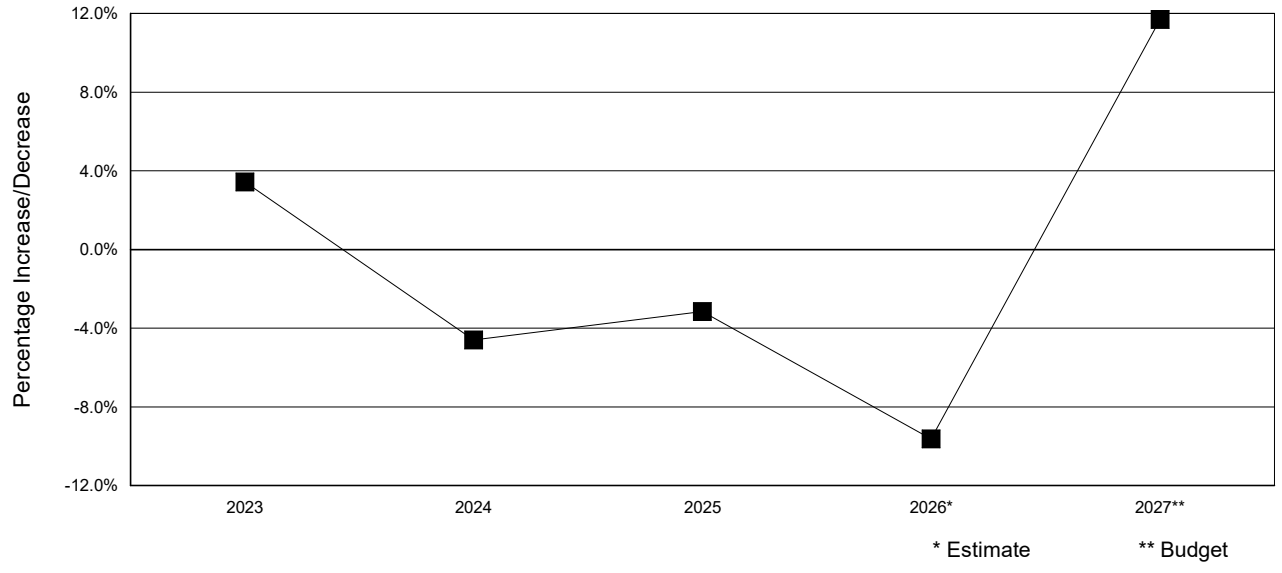
Fund Name : Central Service Revolving Fund
Business Area : Planning & Development
Fund No. /Bus. Area No. : 1002 / 7000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	1,261,922	1,274,667	1,056,142	**1,228,305**
	Supplies	4,280	25,466	18,156	**25,466**
	Other Services and Charges	177,890	255,305	230,787	**204,070**
	Total M & O Expenditures	1,444,092	1,555,438	1,305,085	**1,457,841**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	1,444,092	1,555,438	1,305,085	**1,457,841**
Revenues		1,444,092	1,555,438	1,305,085	**1,457,841**
Staffing	Full-Time Equivalents - Civilian	8.7	8.5	7.2	**7.5**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	8.7	8.5	7.2	**7.5**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes a reduction of $99,088 for department savings initiatives.

Central Service Revolving Fund
Planning & Development
Year over Year Expenditure Change



Business Area Budget Summary

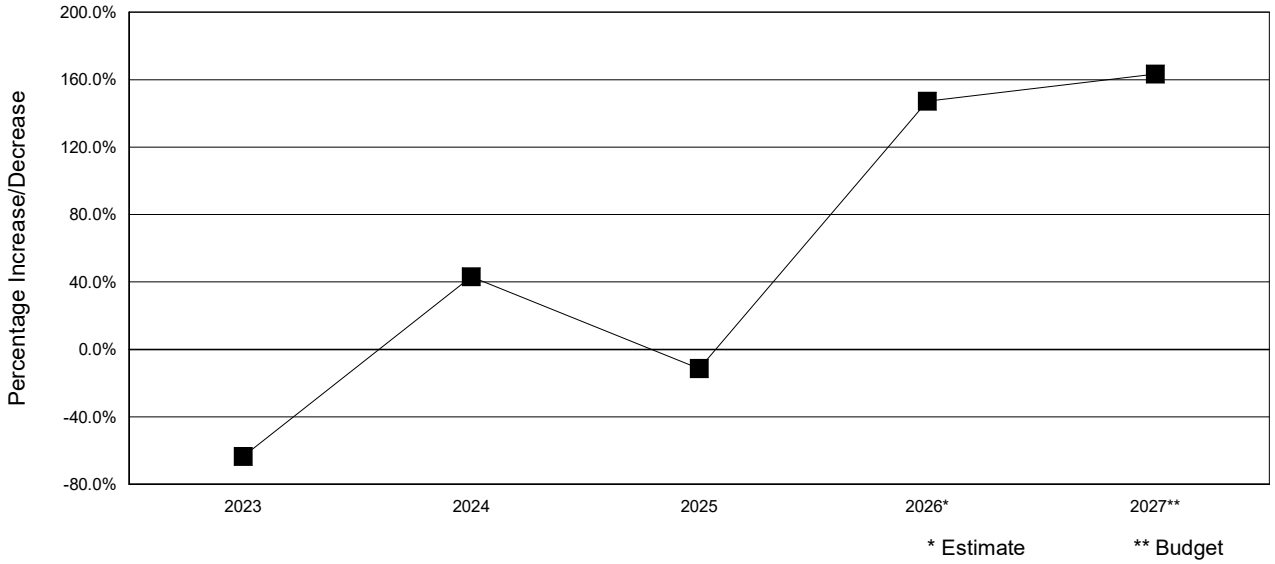
Fund Name : Historic Preservation Fund
Business Area : Planning & Development
Fund No. /Bus. Area No. : 2306 / 7000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Supplies	667	230	1,230	**1,250**
	Other Services and Charges	20,045	149,645	49,990	**133,637**
	Total M & O Expenditures	20,712	149,875	51,220	**134,887**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	20,712	149,875	51,220	**134,887**
Revenues		84,329	80,000	100,000	**100,000**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

o Continue the public education program that explains the benefits of preserving historic structures.

Historic Preservation Fund
Planning & Development
Year over Year Expenditure Change



Business Area Budget Summary

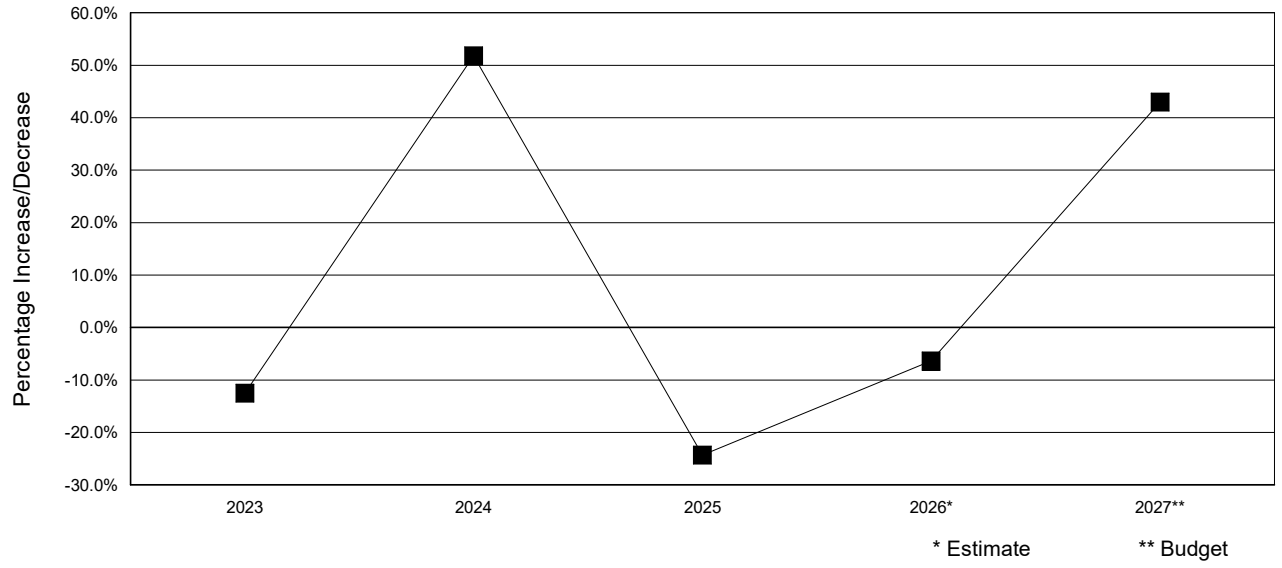
Fund Name : Planning and Development Special Revenue Fund
Business Area : Planning & Development
Fund No. /Bus. Area No. : 2308 / 7000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	6,280,928	7,667,971	5,914,666	**7,884,034**
	Supplies	88,378	263,132	130,959	**241,022**
	Other Services and Charges	3,262,827	4,185,641	2,971,225	**4,767,753**
	Equipment	800	0	0	**0**
	Total M & O Expenditures	9,632,933	12,116,744	9,016,850	**12,892,809**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	9,632,933	12,116,744	9,016,850	**12,892,809**
Revenues		9,059,960	9,409,188	7,885,613	**7,992,588**
Staffing	Full-Time Equivalents - Civilian	52.8	62.5	47.4	**60.5**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	52.8	62.5	47.4	**60.5**
	Full-Time Equivalents - Overtime	0.0	1.0	0.1	**0.2**

Significant Budget Changes and Highlights

o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

Planning and Development Special Revenue Fund
Planning & Development
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Planning & Development
Business Area No. : 7000

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	8,267,728	8,629,181	7,166,755	**7,264,293**
Direct Interfund Services	1,444,092	1,555,438	1,305,085	**1,457,841**
Interest	362,496	344,974	363,465	**367,129**
Licenses and Permits	459,091	461,859	405,390	**410,483**
Miscellaneous/Other	58,488	56,174	54,003	**54,183**
Grand Total	**10,591,895**	**11,047,626**	**9,294,698**	**9,553,929**

Business Area Program Summary

Business Area: **Planning & Development**
Bus. Area No : **7000**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	4	1,591	4	1,298	4	1,341
Community & Regional Planning	0	1,125	0	892	0	1,091
Development Services, Design Review and Support Services	8,998	8,714	7,828	8,234	7,933	12,076
GIS (Geographic Information System) Services	1,444	1,444	1,305	1,305	1,458	1,458
Historic Preservation	146	939	158	834	159	952
Transportation Planning	0	229	0	84	0	331
Total	**10,592**	**14,042**	**9,295**	**12,647**	**9,554**	**17,249**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	7.0	0.0	3.3	0.0	3.5	0.0
Community & Regional Planning	8.1	0.0	6.7	0.0	8.2	0.0
Development Services, Design Review and Support Services	43.9	0.0	41.1	0.1	53.5	0.2
GIS (Geographic Information System) Services	8.7	0.0	7.2	0.0	7.5	0.0
Historic Preservation	8.9	0.0	6.3	0.0	7.0	0.0
Transportation Planning	2.0	0.0	0.8	0.0	2.7	0.0
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**78.6**	**0.0**	**65.4**	**0.1**	**82.4**	**0.2**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Planning & Development
Bus Area No. : 7000

Administrative Services

Description:
Provides administrative, financial, communication and managerial support for the department.

Goal:
The Planning and Development Department's goal is to closely align our deliverables to match with all departments strategies and the Mayor's priorities.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	4	1,591	4	1,298	4	1,341

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	7.0	0.0	3.3	0.0	3.5	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Expenditures Adopted Budget vs Actual Utilization	79%	98%	75%	98%
Revenues Adopted Budget vs Actual Utilization	99%	100%	84%	100%

Business Area Program Detail

Business Area : Planning & Development

Bus Area No. : 7000

Community & Regional Planning

Description:

Facilitates the long-term stability of Houston through planning efforts and administers ordinances as required by Chapters 28 (Prohibited Yard Parking) & 42 (Minimum Building Line/Lot Size) of the Code of Ordinances; support boundary changes; compiles and provides demographic information and maps; and conducts community engagement activities for department initiatives.

Goal:

The Planning and Development Department's goal is to closely align our deliverables to match with all departments strategies and the Mayor's priorities.

Mayor's Priority: Quality of Life

Program Notes:

This program's name has been updated from Community & Regional Services to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,125	0	892	0	1,091

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	8.1	0.0	6.7	0.0	8.2	0.0

Business Area Program Detail

Business Area : Planning & Development
Bus Area No. : 7000

Community & Regional Planning

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of land use-related state bills reviewed and analyzed within 5 business days to support timely City action.	N/A	N/A	N/A	80%
Average number of calendar days to process Chapter 42 Minimum Lot Size land development ordinances	N/A	N/A	N/A	90
# of applications processed for Special Minimum Lot Size, Building Line and Prohibited Yard Parking Programs annually	40	65	73	70
# of lots protected through neighborhood regulations (Minimum Lot Size, and Building Line) with at least 51% community support at time of adoption	2,259	2,100	804	1,200
Number of community based projects implemented annually	0	N/A	N/A	N/A
Number of community based projects initiated and/or implemented annually	N/A	2	3	N/A
Number of new Civility Ordinance areas reviewed annually	3	N/A	N/A	N/A
Number of state bills reviewed during the legislative session	N/A	200	0	N/A
Number of community plans and programs created annually, as defined by the Resilient Houston Plan: Action Plan 12	N/A	N/A	N/A	N/A

Business Area Program Detail

Business Area : Planning & Development

Bus Area No. : 7000

Development Services, Design Review and Support Services

Description:

Reviews subdivision plat proposals, public and private street layouts, and general land plans as part of the initial stage of the development process for compliance with applicable land development codes and state law. Reviews projects at permit stage of the development process for compliance with applicable land development codes (including, but not limited to, Chapter 42 - Subdivision, Development and Platting; Chapter 28 - Regulation of Towers, Location of Hotels, and Hazardous Enterprises; Chapter 26 - Off-Street Parking & Loading; Chapter 33 - Trees, Shrubs, and Screening Fences).

Goal:

The Planning and Development Department's goal is to closely align our deliverables to match with all departments strategies and the Mayor's priorities.

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Planning and Development Special Revenue Fund	8,998	8,714	7,828	8,234	7,933	12,076

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Planning and Development Special Revenue Fund	43.9	0.0	41.1	0.1	53.5	0.2

Business Area Program Detail

Business Area : Planning & Development
Bus Area No. : 7000

Development Services, Design Review and Support Services

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of residential permit applications reviewed within 7 days	N/A	N/A	N/A	80%
# of Extension of Approvals, Name Changes, Certificate of Compliance, Development Plat Variances, Parking Variances, Amending Plats, Tower & Hotel/Motel applications processed annually	N/A	500	480	450
# of recordation appointments, which is the last step in the platting process, completed monthly	1,685	N/A	1,037	1,400
# of subdivision plat applications reviewed annually	3,131	3,200	2,253	3,000
% of subdivision plat applications reviewed annually without deferrals by staff	N/A	85%	85%	85%
Number of commercial applications received annually	4,803	3,800	3,100	N/A
Number of public notification mailouts processed	N/A	19,250	19,572	N/A
Number of residential applications received annually	13,011	11,500	7,275	N/A
Percentage of commercial projects reviewed in 13 business days	93%	N/A	N/A	N/A
Percentage of commercial projects reviewed in 7 business days	N/A	80%	60%	N/A
Percentage of Extension of Approvals, Name Changes, Certificate of Compliance, Development Plat Variances, Parking Variances, Amending Plats, Tower & Hotel/Motel applications processed annually without deferrals by staff	N/A	85%	85%	N/A
Percentage of public notification mailouts completed by the legally required deadline for the Development Services, Community & Regional Services, Transportation Planning, and Historic Preservation programs	100%	100%	100%	N/A
Percentage of residential projects reviewed in 10 business days	75%	N/A	N/A	N/A
Percentage of residential projects reviewed in 7 business days	N/A	80%	64%	N/A

Business Area Program Detail

Business Area : Planning & Development

Bus Area No. : 7000

GIS (Geographic Information System) Services

Description:

Creates and maintains the City's underlying geospatial data for all departments' applications and map requests. Assigns official City addresses and coordinates with emergency providers within the City, county, and regional agencies to ensure accurate, effective emergency services; and provides mapping and analysis for data, training, testing, and debugging to ensure product quality. Annually updates City's demographic data and performs analysis of administrative boundary modifications and additions.

Goal:

The Planning and Development Department's goal is to closely align our deliverables to match with all departments strategies and the Mayor's priorities.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	1,444	1,444	1,305	1,305	1,458	1,458

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	8.7	0.0	7.2	0.0	7.5	0.0

Business Area Program Detail

Business Area : Planning & Development
Bus Area No. : 7000

GIS (Geographic Information System) Services

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of city employees enrolled in GIS classes who complete the courses taken	N/A	N/A	N/A	95%
Average number of business days to process and complete ETJ release petitions with goal of 45 days	N/A	N/A	N/A	5
# of maps & map dashboards/applications created monthly (routine, ad-hoc, special requests)	N/A	30	350	350
# of monthly requests completed to verify City boundaries for service delivery and taxation purposes	N/A	50	53	50
% of demographics and map requests completed within established timeframe (3 business days for map and GIS project requests, and 5 business days for demographics requests)	100%	N/A	100%	95%
% of maps & map dashboards/applications requests completed within 3-5 days depending on complexities	N/A	95%	100%	95%
% of new address assignment requests completed within 5 days	N/A	95%	100%	98%
General inquiries answered within 5 days	99%	N/A	N/A	N/A
Number of final subdivision plat applications with addresses assigned in the City's full purpose area created monthly	53	54	54	N/A
Percentage of applications with addresses assigned within the two-week platting review cycle	85%	92%	93%	N/A

Business Area Program Detail

Business Area : Planning & Development

Bus Area No. : 7000

Historic Preservation

Description:

Maintains Houston's architectural history through preservation initiatives. Administers, and fulfills the duties prescribed by, ordinances as required by Chapter 33, Article VII, of the Code of Ordinances. Reviews applications for Certificates of Appropriateness, Landmark Designations and Protected Landmark Designations.

Goal:

The Planning and Development Department's goal is to closely align our deliverables to match with all departments strategies and the Mayor's priorities.

Mayor's Priority: Quality of Life

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Historic Preservation Fund	84	21	100	51	100	135
Planning and Development Special Revenue Fund	62	918	58	783	59	817
Total	**146**	**939**	**158**	**834**	**159**	**952**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Historic Preservation Fund	0.0	0.0	0.0	0.0	0.0	0.0
Planning and Development Special Revenue Fund	8.9	0.0	6.3	0.0	7.0	0.0
Total	**8.9**	**0.0**	**6.3**	**0.0**	**7.0**	**0.0**

Business Area Program Detail

Business Area : Planning & Development

Bus Area No. : 7000

Historic Preservation

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of Certificates of Appropriateness (COA) overturned on appeal by the Historic Preservation Appeals Board (HPAB) where the Appeals uphold staff's original recommendation	N/A	N/A	N/A	80%
% of COAs approved administratively out of total COAs approved per month	N/A	N/A	N/A	10%
% of Historic Certificates of Appropriateness (COA) applications deferred by staff or the Houston Archaeological and Historical Commission annually	N/A	N/A	N/A	10%
% of Historic Certificates of Appropriateness (COA) applications submitted to Houston Archaeological & Historical Commission (HAHC) within 22 days of the applications being accepted into Historic Preservation Tracker (HPT)	N/A	N/A	N/A	90%
% of staff report recommendations approved monthly by HAHC	N/A	N/A	N/A	90%
# of Historic COA, Landmark & Protected Landmark, and Historic Districts applications processed annually	412	300	345	350
Number of Historic Certificates of Appropriateness (COA) applications administratively approved (AA) annually	108	120	96	N/A
Percentage of Historic COA, Landmark & Protected Landmark, and Historic Districts applications approved by the Houston Archaeological and Historical Commission annually	87%	80%	88%	N/A

Business Area Program Detail

Business Area : Planning & Development

Bus Area No. : 7000

Transportation Planning

Description:

Supports long-term growth and development by developing and maintaining transportation plans, programs, coordinating with multi-modal transportation agencies, and maintaining Major Thoroughfare Freeway Plan.

Goal:

The Planning and Development Department's goal is to closely align our deliverables to match with all departments strategies and the Mayor's priorities.

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	229	0	84	0	331

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	2.0	0.0	0.8	0.0	2.7	0.0

Business Area Program Detail

Business Area : Planning & Development
Bus Area No. : 7000

Transportation Planning

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of local and regional mobility studies/plans in which the department participates	N/A	12	9	10
# of proposed amendments reviewed annually as part of Houston's Major Thoroughfare and Freeway Plan (MTFP) — the City's blueprint for major streets, highways, transit corridors, and key connectors"	13	12	6	10
% of completion to update High Injury Network Data Base Annually	100%	100%	100%	100%
Number of potential pedestrian safety projects identified by review of the High Injury Network	11	N/A	N/A	N/A
Number of Sidewalk projects funded through Sidewalk In Lieu of fee annually	0	N/A	N/A	N/A
Number of Transportation Planning engagement meetings	16	N/A	N/A	N/A
Number of Transportation Planning studies completed annually	4	N/A	N/A	N/A
Number of Vision Zero projects underway	0	N/A	N/A	N/A
Percentage of Major Thoroughfare and Freeway Plan amendments reviewed and processed annually	100%	100%	100%	N/A
Update High Injury Network Data Base Annually	N/A	1	1	N/A

HUMAN AND CULTURAL SERVICES DEPARTMENTS

Convention and Entertainment Facilities..... V - 2
Houston Airport System..... V - 8
Housing and Community Development..... V - 22
Houston Health Department..... V - 26
Library..... V - 90
Neighborhoods..... V - 104
Parks and Recreation..... V - 120

CONVENTION AND ENTERTAINMENT FACILITIES

Description and Mission

The Houston City Council approved the consolidation of the City's Convention & Entertainment Facilities Department (CEFD) into the Houston Convention Center Hotel Corporation, effective July 1, 2011, in order to improve the coordination of the City's convention and entertainment services by bringing various entities responsible for generating and spending City hotel occupancy tax ("HOT") revenues under one governing body. In connection with the consolidation, the Hotel Corporation reconstituted and renamed itself as the "Houston First Corporation," which assumed the primary roles and responsibilities of the department. To accomplish this, the Hotel Corporation amended its bylaws and articles of incorporation to broaden its authority to accomplish its expanded duties and responsibilities. The Corporation has the authority to exercise all rights and privileges of a Texas nonprofit corporation and, as a governmental unit within the meaning of Chapter 101 of the Texas Civil Practice Remedies Code, its operations are governmental and not proprietary functions. The Corporation is governed by the board of directors appointed and approved by the Mayor and the City Council.

The Corporation (a) leases all previously existing department facilities and department managed facilities; (b) operates, manages, maintains, develops, and redevelops those existing facilities; (c) has been assigned and now administers all of the department's obligations and responsibilities, as well as, its revenue budgeted as part of the department's budget, including, but not limited to, municipal HOT receipts, license fees, and concession revenues; and (d) as the City's agent, collects, administers, and audits HOT funds in accordance with terms of City ordinances. The City entered an Interlocal agreement with the Corporation, whereby the Corporation leases all existing department facilities and department managed facilities. The Consolidation Interlocal Agreement's initial term expires on December 31, 2026, but will be extended automatically until June 30, 2041, unless canceled by either party on or before June 30, 2026.

Short Term Goals

- Continue our efforts to collect additional HOT and parking revenues and find ways to further diversity and increase our revenues.
- Complete Phase I of the South GRB Convention Center expansion and development of the Convention District.
- Continue booking convention business into the new George R. Brown South Expansion.
- Continue efforts to activate the Avenida area and encourage the successful transformation of the Convention District.
- Increase visitation to Houston with focus on domestic, Mexico, and other international markets.

Long Term Goals

- Continue to emphasize and focus on our efforts to attract conventions, meetings, and tradeshows to Houston.
- Complete Phases II & III of both the GRB Convention Center and the Convention District development.
- Support and expand the cultural arts offerings for Houstonians and visitors.
- Promote and expand the new unified Houston branding.
- Complete long-term destination development.
- Strengthen, grow, and broaden the visitor and hospitality economy.
- Increase resiliency through reserves replenishment.

Business Area Budget Summary

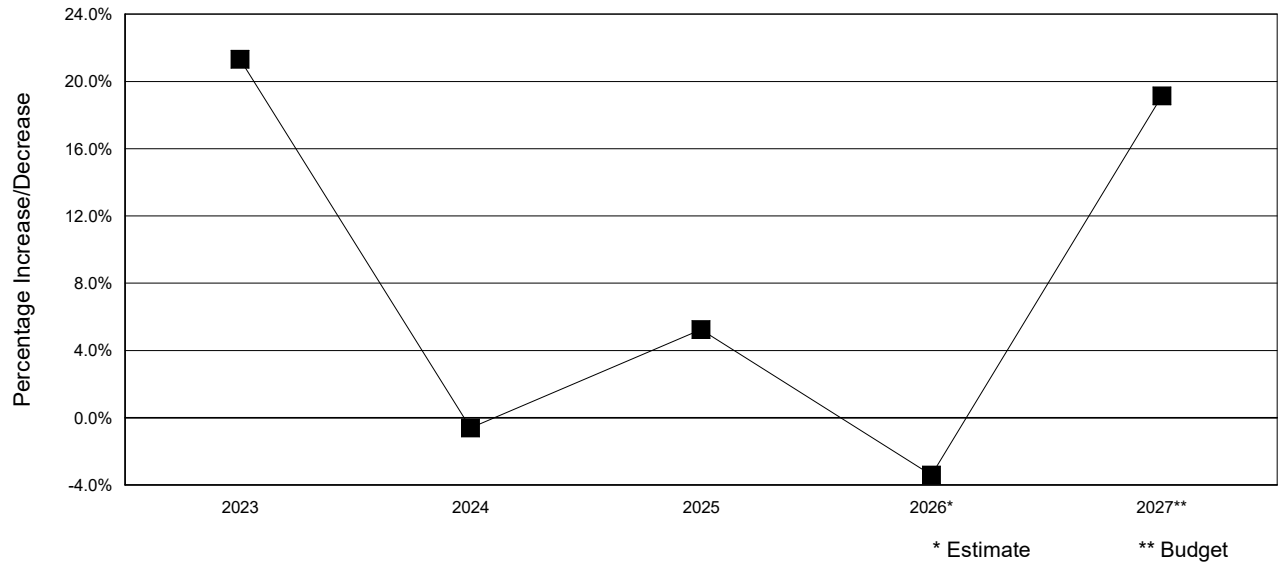
Fund Name : C&E - Facility Operating Fund
Business Area : Convention & Entertainment
Fund No. /Bus. Area No. : 8601 / 4200

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	(892,863)	247,073	247,073	**247,073**
	Other Services and Charges	111,698	112,000	112,000	**136,200**
	Total M & O Expenditures	(781,165)	359,073	359,073	**383,273**
	Debt Service & Other Uses	123,373,837	133,279,940	118,063,584	**140,701,348**
	Total Expenditure	122,592,672	133,639,013	118,422,657	**141,084,621**
Revenues		123,411,738	133,814,568	118,142,487	**141,333,348**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

o The FY2027 revenues are projected to increase due to increased pledged revenues associated with the 2026 GRB Expansion Project bonds.

C&E - Facility Operating Fund
Convention & Entertainment
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Convention & Entertainment
Business Area No. : 4200

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	11,141,048	11,054,418	11,119,849	**22,915,111**
Interest	787,401	520,000	897,624	**520,000**
Miscellaneous/Other	291,583	291,583	291,583	**5,323,634**
Other Tax	111,191,706	121,948,567	105,833,431	**112,574,603**
Grand Total	**123,411,738**	**133,814,568**	**118,142,487**	**141,333,348**

Business Area Program Summary

Business Area: **Convention & Entertainment**
Bus. Area No : **4200**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administration Services	123,412	-23	118,142	368	141,333	392
Debt Service and Interfund Transfers	0	122,616	0	118,055	0	140,693
Total	**123,412**	**122,593**	**118,142**	**118,423**	**141,333**	**141,085**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administration Services	0.0	0.0	0.0	0.0	0.0	0.0
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Convention & Entertainment

Bus Area No. : 4200

Administration Services

Description:

Provides budget management and accounting for health benefits retirees, facility, parking, and hotel occupancy tax (HOT) revenues.

Goal:

Ensure timely recording of revenues and expenditures for the department.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
C&E - Facility Operating Fund	123,412	-23	118,142	368	141,333	392

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
C&E - Facility Operating Fund	0.0	0.0	0.0	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Expenditures Adopted Budget vs Actual Utilization	100%	98%	89%	98%
Revenues Adopted Budget vs Actual Utilization	100%	100%	88%	100%

Business Area Program Detail

Business Area : Convention & Entertainment
Bus Area No. : 4200

Debt Service and Interfund Transfers

Description:
Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:
To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
C&E - Facility Operating Fund	0	122,616	0	118,055	0	140,693

AVIATION FUND

Department Description and Mission

MISSION: We exist to connect the people, businesses, cultures and economies of the world to Houston.

VISION: Establish Houston Airport System as a 5-star global air service gateway, a source of pride for Houstonians and the actively preferred choice for connecting passengers.

STRATEGIC PRIORITIES:

- Make our passengers happy.
- Act responsibly to achieve social, environmental and economic stability.
- Build platforms for future success.
- Invest in our partnerships and our employees.

CORE VALUES (R.I.S.E.): Relationships, Innovation, Service and Excellence

Short Term Goals

FY2027

- Complete the Terminal B Transformation program at IAH.
- Complete the seven-gate expansion and baggage hall improvement project at HOU.
- Complete a number of passenger experience enhancements at both airports (e.g. restroom remodeling, new concessions buildouts, gate furniture replacement).
- Commence strategic airfield projects that will ensure the safety and efficiency of the three airfields we manage.
- Ensure the safety and well-being of our co-workers, passengers, partners and contractors, while we expand and renew our terminals and facilities.
- Take appropriate measures to manage costs, while developing aeronautical and non-aeronautical revenues to maintain fiscal health for the Houston Airport System.
- Poise the Houston Airport System to continue providing world-class facilities and customer service as passenger traffic levels grow with the Houston economy.
- Utilize grant opportunities provided to the Houston Airport System to manage debt, reduce capital outlay and maximize progress toward achievement of HAS Strategic and Capital Improvement Plan goals.

Long Term Goals

- Improve facilities and expand services to enhance the passenger experience with the end goal of achieving and maintaining Skytrax ratings of 5 stars at both IAH (4 star) and HOU (5 star).
- Commence a Domestic Terminal Program at IAH to provide additional passenger, concessions and airline capacity to meet the forecast growth in the Houston Region.
- Commence an expansion program for the air cargo facilities at IAH.
- Continue developing the Houston Spaceport to capture the tremendous growth projected for the space industry.
- Maintain debt service coverage ratio of at least 1.5x while implementing significant capital improvements to our Domestic and International facilities at IAH and HOU.
- Maintain airline cost per enplaned passenger (CPE) within levels that will keep IAH and HOU competitive with our peer airports.
- Invest approximately 2% of the gross book value of HAS capital assets annually into capital renewal.

Business Area Budget Summary

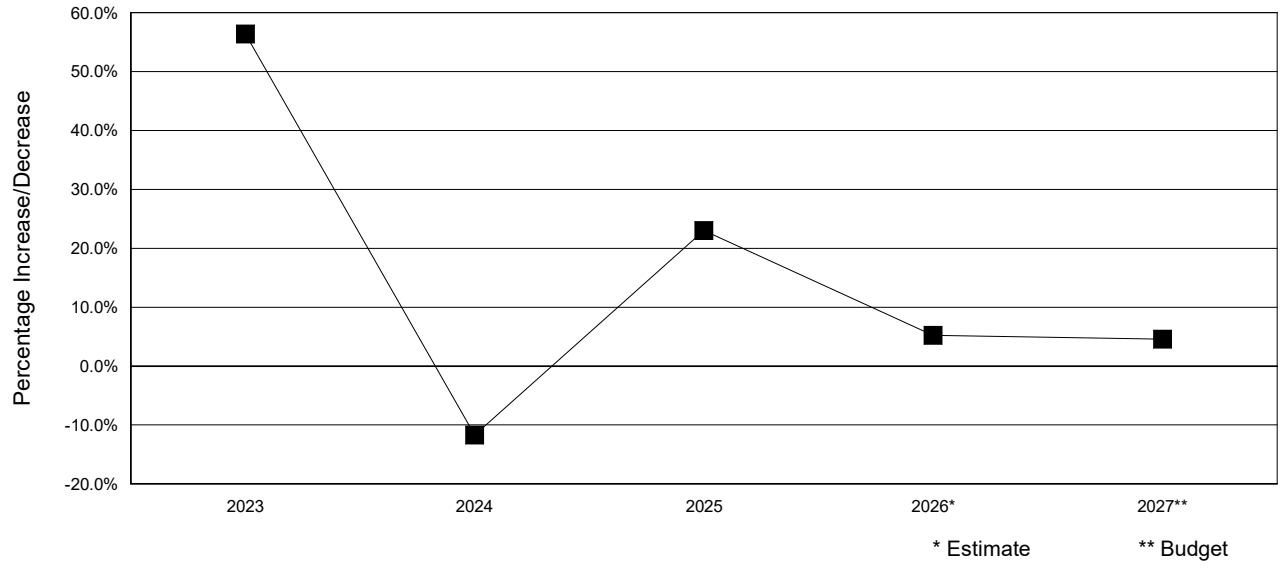
Fund Name : HAS-Revenue Fund
Business Area : Houston Airport System
Fund No. /Bus. Area No. : 8001 / 2800

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	150,913,856	150,187,493	151,244,824	**168,176,932**
	Supplies	10,821,018	10,329,498	9,878,509	**10,305,300**
	Other Services and Charges	220,191,527	321,961,704	309,967,425	**328,820,415**
	Non-Capital Equipment	1,935,946	3,720,261	2,484,470	**3,123,901**
	Total M & O Expenditures	383,862,347	486,198,956	473,575,228	**510,426,548**
	Debt Service & Other Uses	323,625,421	258,241,764	270,865,492	**267,971,320**
	Total Expenditure	707,487,768	744,440,720	744,440,720	**778,397,868**
Revenues		680,959,707	744,440,720	744,440,720	**778,397,868**
Staffing	Full-Time Equivalents - Civilian	1,319.2	1,369.4	1,371.7	**1,383.2**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	1,319.2	1,369.4	1,371.7	**1,383.2**
	Full-Time Equivalents - Overtime	68.6	38.1	43.8	**43.2**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- o The FY2027 Budget provides funding to secure our airport system, to provide world class customer service, grow our non-airline revenues, and plan for the modernization and expansion of our facilities.
- o The FY2027 Budget includes funding for the debt service of $166 million. The debt service expense is also anticipated to be funded from Passenger Facility Charges (PFCs).
- o Funding for Planning studies will be funded in Fund (8001) since they are O&M in nature.

HAS-Revenue Fund
Houston Airport System
Year over Year Expenditure Change



Business Area Budget Summary

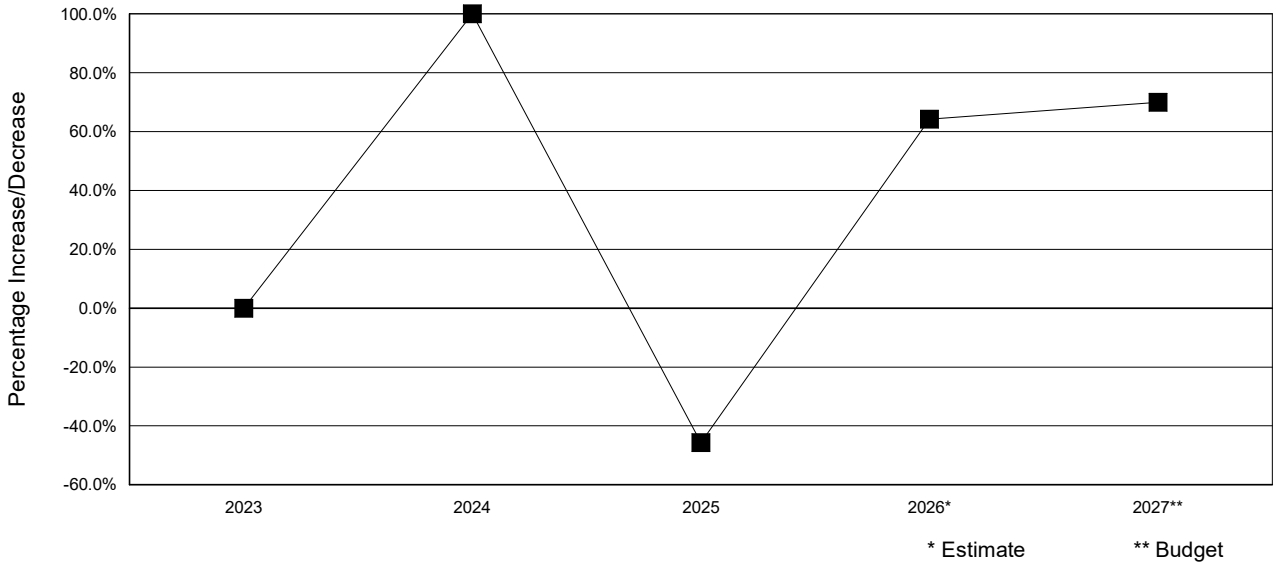
Fund Name : HAS-AIF Capital Outlay
Business Area : Houston Airport System
Fund No. /Bus. Area No. : 8012 / 2800

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Equipment	8,111,792	20,282,100	13,320,905	**22,638,423**
	Total M & O Expenditures	8,111,792	20,282,100	13,320,905	**22,638,423**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	8,111,792	20,282,100	13,320,905	**22,638,423**
Revenues		70,984	20,282,100	13,320,905	**22,638,423**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- o The FY2027 Budget for Fund 8012 includes $22.6 million for rolling stock, Aircraft Rescue and Fire Fighting (ARFF) training equipment, and technology.
- o The FY2027 Budget includes a $17.3 million funding for new and carryover rolling stock requests, including $9.2 million for Houston Airport System, and $8.1 million funding for AFRR vehicles and training equipment.
- o The FY2027 Budget includes $4.5 million funding for end-of-life items for technology which includes switches, routers, and servers and technology for new initiatives, and $0.2 million for capital custodial equipment.

HAS-AIF Capital Outlay
Houston Airport System
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Houston Airport System
Business Area No. : 2800

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	633,802,960	685,072,097	685,301,892	**745,830,688**
Direct Interfund Services	543,454	0	10,329	**0**
Interest	41,827,643	36,223,692	36,223,692	**30,000,000**
Licenses and Permits	3,460,933	1,500,000	1,651,188	**1,500,000**
Miscellaneous/Other	1,022,246	1,471,581	1,080,221	**1,067,180**
Other Fines and Forfeits	0	0	48	**0**
Other Resources	373,455	40,455,450	33,494,255	**22,638,423**
Grand Total	**681,030,691**	**764,722,820**	**757,761,625**	**801,036,291**

Business Area Program Summary

Business Area: **Houston Airport System**
Bus. Area No : **2800**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	47,144	78,309	72,170	88,490	54,822	102,409
Commercial Development	142,377	13,438	144,380	56,954	152,568	63,135
Finance	0	0	0	3,271	0	3,490
Infrastructure	192	111,810	227	126,534	150	138,969
Maintenance	26	4	0	0	0	0
Marketing, Air Service Development & Communications	0	3,898	0	4,341	0	5,294
Operations Management	5	116,302	2	139,454	0	145,741
Terminal Management	491,288	69,723	540,982	69,065	593,497	75,348
Debt Service and Interfund Transfers	0	322,117	0	269,653	0	266,651
Total	**681,032**	**715,601**	**757,761**	**757,762**	**801,037**	**801,037**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	206.0	1.1	196.6	0.7	203.3	0.7
Commercial Development	32.3	0.1	35.6	0.1	36.1	0.1
Finance	0.0	0.0	22.0	0.0	22.9	0.0
Infrastructure	344.2	14.4	351.2	11.5	354.0	9.8
Maintenance	0.0	0.0	0.0	0.0	0.0	0.0
Marketing, Air Service Development & Communications	20.3	0.0	22.0	0.0	22.0	0.0
Operations Management	316.8	23.1	354.3	16.9	361.1	18.7
Terminal Management	399.6	29.9	390.0	14.6	383.8	13.9
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**1,319.2**	**68.6**	**1,371.7**	**43.8**	**1,383.2**	**43.2**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Houston Airport System

Bus Area No. : 2800

Administrative Services

Description:

Administrative Services consists of the Director's Office, External Affairs, Finance, HCM, and Technology. These divisions support the entire Houston Airport System.

Goal:

Assist the divisions with meeting their goals and initiatives.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
HAS-AIF Capital Outlay	4	1,273	13,321	1,954	22,638	4,920
HAS-Revenue Fund	47,140	77,036	58,849	86,536	32,184	97,489
Total	**47,144**	**78,309**	**72,170**	**88,490**	**54,822**	**102,409**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
HAS-AIF Capital Outlay	0.0	0.0	0.0	0.0	0.0	0.0
HAS-Revenue Fund	206.0	1.1	196.6	0.7	203.3	0.7
Total	**206.0**	**1.1**	**196.6**	**0.7**	**203.3**	**0.7**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Days of cash on hand	> 450 Days	> 450 Days	> 450 Days	> 450 Days
Employee trainings focused on passengers	13	N/A	N/A	N/A
Revenue per passenger	N/A	>20	10.16	>=10.21
Expenditures Adopted Budget vs Actual Utilization	100%	98%	100%	98%
Revenues Adopted Budget vs Actual Utilization	95%	100%	100%	100%

Business Area Program Detail

Business Area : Houston Airport System

Bus Area No. : 2800

Commercial Development

Description:

Commercial Development Group's primary function is to find ways for HAS to improve/grow non-airline revenue. Non-airline revenue consists of parking, terminal concessions, auto rental concessions, and facility rentals. The largest non-airline revenue for HAS is parking. HAS has 2 ecopark lots at IAH and one at HOU. There are currently four-garages at IAH and one at HOU.

Goal:

Grow non-airline revenues.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
HAS-Revenue Fund	142,377	13,438	144,380	56,954	152,568	63,135

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
HAS-Revenue Fund	32.3	0.1	35.6	0.1	36.1	0.1

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
HOU receipts per ecopark parking transaction	$40.84	N/A	N/A	N/A
HOU receipts per garage parking transaction	$45.07	N/A	N/A	N/A
IAH receipts per ecopark parking transaction	$32.27	N/A	N/A	N/A
IAH receipts per garage parking transaction	$43.13	N/A	N/A	N/A

Business Area Program Detail

Business Area : Houston Airport System

Bus Area No. : 2800

Finance

Description:

The finance section works to maintain financial health, support strategic planning, and ensure long-term sustainability of airport operations.

Goal:

A key goal of the finance department in an airport is to ensure financial sustainability by effectively managing revenues, controlling costs, and optimizing investments.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
HAS-Revenue Fund	0	0	0	3,271	0	3,490

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
HAS-Revenue Fund	0.0	0.0	22.0	0.0	22.9	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Accounts Payable CIP Avg Days to Process	N/A	<=20	15.8	<=20
Accounts Payable O&M Avg Days to Process	N/A	<=20	14.1	<=20

Business Area Program Detail

Business Area : Houston Airport System

Bus Area No. : 2800

Infrastructure

Description:

Plans, designs, constructs and maintains capital assets.

Goal:

Achieve opening day fresh for our facilities by achieving maintenance and construction goals in addition to building a platform for future success.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
HAS-AIF Capital Outlay	39	5,516	0	4,447	0	6,233
HAS-Revenue Fund	153	106,294	227	122,087	150	132,736
Total	**192**	**111,810**	**227**	**126,534**	**150**	**138,969**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
HAS-AIF Capital Outlay	0.0	0.0	0.0	0.0	0.0	0.0
HAS-Revenue Fund	344.2	14.4	351.2	11.5	354.0	9.8
Total	**344.2**	**14.4**	**351.2**	**11.5**	**354.0**	**9.8**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
CIP budget vs actual utilization	100%	N/A	N/A	N/A
CIP projects completed	100%	N/A	N/A	N/A

Business Area Program Detail

Business Area : Houston Airport System

Bus Area No. : 2800

Maintenance

Description:

Ensuring that the airport's physical infrastructure and facilities are in optimal working condition. Additionally, they aim to endure efficient, and continuous operation of airport infrastructure by performing preventive maintenance, complying with safety regulations, minimizing downtime, and optimizing resources.

Goal:

Extend asset lifespans, enhance the passenger experience, and support sustainable practices while quickly addressing any emergencies or system failures.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
HAS-AIF Capital Outlay	26	0	0	0	0	0
HAS-Revenue Fund	0	4	0	0	0	0
Total	**26**	**4**	**0**	**0**	**0**	**0**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
HAS-AIF Capital Outlay	0.0	0.0	0.0	0.0	0.0	0.0
HAS-Revenue Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of Corrective maintenance complete on schedule	N/A	>=95%	87%	>=90%
% of Scheduled maintenance complete on time	N/A	>=95%	82%	>=90%
Skyway Uptime	N/A	>=99.5%	99.6%	>=99.5%
Subway Uptime	N/A	>=99.5%	99.7%	>=99.5%

Business Area Program Detail

Business Area : Houston Airport System
Bus Area No. : 2800

Marketing, Air Service Development & Communications

Description:
Targeting and understanding the passenger's needs.

Goal:
Expand air service to Houston while seeking to gain a better understanding of our passengers and their needs/wants.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
HAS-Revenue Fund	0	3,898	0	4,341	0	5,294

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
HAS-Revenue Fund	20.3	0.0	22.0	0.0	22.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
ASQ Score-Overall-HOU (Quarterly Report)	N/A	4.35	4.2	4.2
ASQ Score-Overall-IAH (Quarterly Report)	N/A	4.35	3.9	4
Number of air carriers	28	N/A	Pending	Pending
Number of destinations	189	190	Pending	Pending
Number of domestic enplanements	23.8M	31.2M	Pending	Pending
Number of International enplanements	5.8M	6.4M	Pending	Pending

Business Area Program Detail

Business Area : Houston Airport System

Bus Area No. : 2800

Operations Management

Description:

Comprised of airside, landside, and security groups at IAH, HOU and EFD. Operations ensures that the airfield, taxiways, and traffic is safe for passengers and the public.

Goal:

Provide a safe, secure, and efficient environment at all three airports.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
HAS-AIF Capital Outlay	0	1,039	0	6,439	0	9,820
HAS-Revenue Fund	5	115,263	2	133,015	0	135,921
Total	**5**	**116,302**	**2**	**139,454**	**0**	**145,741**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
HAS-AIF Capital Outlay	0.0	0.0	0.0	0.0	0.0	0.0
HAS-Revenue Fund	316.8	23.1	354.3	16.9	361.1	18.7
Total	**316.8**	**23.1**	**354.3**	**16.9**	**361.1**	**18.7**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
HOU - Overall Monthly Roadway Travel Congestion	N/A	<=0.5%	0.3%	<=1.5%
IAH -Overall Monthly Roadway Travel Congestion	N/A	<=0.5%	0.7%	<=1.5%
Number of Federal Airport Regulation 139 discrepancies at HOU	0	N/A	N/A	N/A
Number of Federal Airport Regulation 139 discrepancies at EFD	0	N/A	N/A	N/A
Number of Federal Airport Regulation 139 discrepancies at IAH	0	N/A	N/A	N/A

Business Area Program Detail

Business Area : Houston Airport System
Bus Area No. : 2800

Terminal Management

Description:
Oversight of the customer service and custodial aspects at both IAH and HOU.

Goal:
Ensure safety, efficiency, and a seamless passenger experience through effective coordination and resource optimization.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
HAS-AIF Capital Outlay	3	285	0	481	0	1,666
HAS-Revenue Fund	491,285	69,438	540,982	68,584	593,497	73,682
Total	**491,288**	**69,723**	**540,982**	**69,065**	**593,497**	**75,348**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
HAS-AIF Capital Outlay	0.0	0.0	0.0	0.0	0.0	0.0
HAS-Revenue Fund	399.6	29.9	390.0	14.6	383.8	13.9
Total	**399.6**	**29.9**	**390.0**	**14.6**	**383.8**	**13.9**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Achieve IAH Skytrax Rating of 5 stars	5	>=4.35%	N/A	4.3
Maintain Skytrax rating of 5 stars at HOU	5	>=4.35%	N/A	5
Restroom Feedback Ratio-HOU	N/A	>=94%	95.6%	>=94%
Restroom Feedback Ratio-IAH	N/A	>=87%	93.2%	>=90%
Restroom Feedback Ratio-IAH FIS	N/A	>=82%	95.4%	>=93%
Restroom Feedback Ratio-IAH Terminal A	N/A	>=93%	87.0%	>=86%
Restroom Feedback Ratio-IAH Terminal D	N/A	>=93%	96.4%	>=93%

Business Area Program Detail

Business Area : Houston Airport System

Bus Area No. : 2800

Debt Service and Interfund Transfers

Description:

Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:

To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
HAS-Revenue Fund	0	322,117	0	269,653	0	266,651

HOUSING AND COMMUNITY DEVELOPMENT

Department Description and Mission

The mission of the Housing and Community Development Department (HCD) is to make investments that serve Houstonians' housing and community needs by creating safe, resilient homes and vibrant, healthy communities where residents can thrive. This is achieved through a plethora of executed approaches:

Housing Affordability

- Expanding Houston's affordable housing stock by prioritizing investments in diverse multifamily development projects, including permanent supportive housing for our most vulnerable population
- Creating opportunities to realize the dream of homeownership by investing in the construction and financing of new multifamily and single-family homes affordable to low-to-moderate income households, while ensuring long-term affordability
- Supporting existing homeowners in preserving their homes through targeted repair and reconstruction programs

Homelessness

- Along with the regional Continuum of Care, mental healthcare partners, healthcare partners, non-profit service providers, and public safety partners, develop and implement a variety of approaches to resolving chronic homelessness and ending street homelessness

Disaster Recovery | Resiliency

- Leveraging disaster recovery resources to ensure comprehensive recovery and enhanced resiliency for both the City and residents impacted by disasters

Strategic Partnerships and Community Support

- Leading in state and national conversations on housing solutions for the homeless and the affordable housing crisis, setting the agenda for innovative, scalable strategies
- Supporting our nonprofit partners by providing financial assistance to organizations that deliver essential services to residents, including healthcare, childcare, job training, legal services, and intervention and prevention programs for our most vulnerable
- Strengthening partnerships with key entities like the Housing Alliance HTX, Houston Housing Finance Corporation, tax increment districts, and local nonprofits to maximize funding and streamline the delivery of affordable housing citywide

Public Infrastructure

- Enhancing Houston's public infrastructure by funding the construction and renovation of essential neighborhood facilities and amenities. This includes parks, libraries, and neighborhood centers

Department Short-Term Goals

HCD's immediate objectives over the next calendar year include:

- Complete and implement the Houston and Harris County Housing Affordability Strategy
- Opening of 419 Emancipation, the Triage, Treatment, and Transitional homeless facility, and meeting funding milestones and operational metrics
- DR21 and DR24-funded generator programs coming online to provide resiliency to city and neighborhood facilities
- DR21 and DR24 Single family "recovery" housing to assist disaster-impacted households with improved housing
- DR24, CDBG, HOME Multiple Family NOFAs focused on building new multiple family housing and the rehabilitation of existing multiple family housing

Department Long-Term Goals

HCD's long-term objectives include:

- Implement MOU with Midtown TIRZ to manage Midtown's affordable housing increment
- Continue to enhance Houston's homeless response by planning for additional homeless housing options, establishing long-term sustainable funding and strengthening coordination at federal, local, and philanthropic levels, ensuring ongoing leadership and innovative solutions
- Enhance the quality and quantity of affordable housing in Houston and ensure public policy supports the development of diverse multi-family housing options to meet the city's needs
- Strategically leverage a diverse array of federal, state, and local funding sources, including disaster recovery and Community Development Block Grants, to enhance and expand Houston's housing infrastructure

Business Area Budget Summary

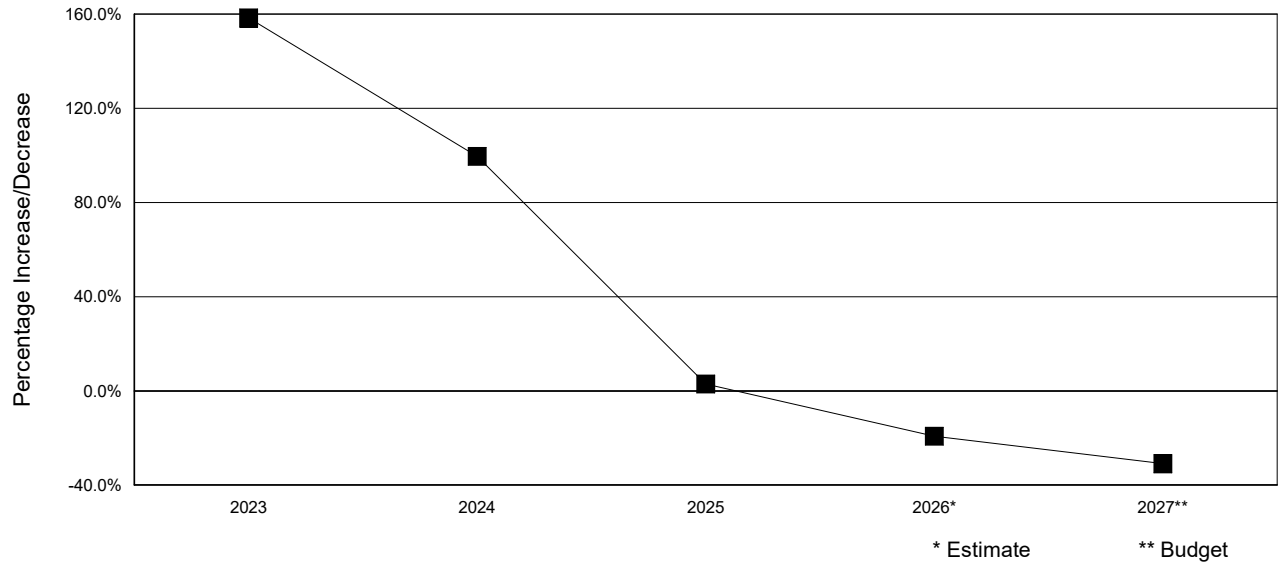
Fund Name : General Fund
Business Area : Housing & Community Development
Fund No. /Bus. Area No. : 1000 / 3200

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	929,265	473,853	473,853	**221,491**
	Other Services and Charges	1,383,051	1,392,674	1,392,674	**1,067,612**
	Total M & O Expenditures	2,312,316	1,866,527	1,866,527	**1,289,103**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	2,312,316	1,866,527	1,866,527	**1,289,103**
Revenues		0	0	0	**0**
Staffing	Full-Time Equivalents - Civilian	0.1	0.2	0.2	**0.2**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.1	0.2	0.2	**0.2**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits and pension contributions.
- o The FY2027 Budget includes a reduction of $24,288 for department savings initiatives.
- o FY2027 Budget includes funding to support the mission of the Housing and Community Development Department (HCD) to make investments that serve Houstonians' housing and community needs by creating safe, resilient homes and vibrant, healthy communities where residents can thrive.

General Fund
Housing & Community Development
Year over Year Expenditure Change



Business Area Program Summary

Business Area: **Housing & Community Development**
Bus. Area No : **3200**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	0	2,312	0	1,867	0	1,289

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	0.1	0.0	0.2	0.0	0.2	0.0

Business Area Program Detail

Business Area : Housing & Community Development
Bus Area No. : 3200

Administrative Services

Description:
Supplemental funding to assist in managing the grants, cover restricted account charges, and administrative costs.

Goal:
Cover ineligible grant expenditures.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	2,312	0	1,867	0	1,289

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.1	0.0	0.2	0.0	0.2	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Expenditures Adopted Budget vs Actual Utilization	140%	98%	116%	98%

HOUSTON HEALTH DEPARTMENT

Department Description and Mission

Mission Statement: The mission of the Houston Health Department is to work in partnership with the community to promote and protect the health and social well-being of Houstonians and the environment in which they live.

Vision: Self-sufficient families and individuals in safe and healthy communities.

Values:

- Accountability
- Quality
- Integrity
- Teamwork/Cooperation
- Innovation
- Pro-action
- Compassion
- Competency
- Diversity
- Efficiency
- Acceptance/Objectivity

- Protect the community from communicable diseases.
- Optimize the health of mothers, infants, and children.
- Promote environmental health.
- Promote well-being through human services.
- Reduce the incidence of chronic disease.
- Prepare for a health disaster.
- Provide the community with information.

Department Short-Term Goals

- Prevent the spread of communicable diseases.
- Assure quality and accessible community-wide health and human services.
- Protect against environmental hazards.
- Educate, promote, and encourage healthy behaviors.
- Collect, analyze, and disseminate health data.
- Improve the public health infrastructure.
- Provide leadership, planning, and policy development.
- Assure a competent public health workforce.

Department Long-Term Goals

- Improve communicable/infectious disease identification and control.
- Improve the environment and environmental outcomes in the City.
- Improve departmental infrastructure to provide effective and efficient service.
- Improve access to health information.

Business Area Budget Summary

Fund Name : General Fund
Business Area : Houston Health Department
Fund No. /Bus. Area No. : 1000 / 3800

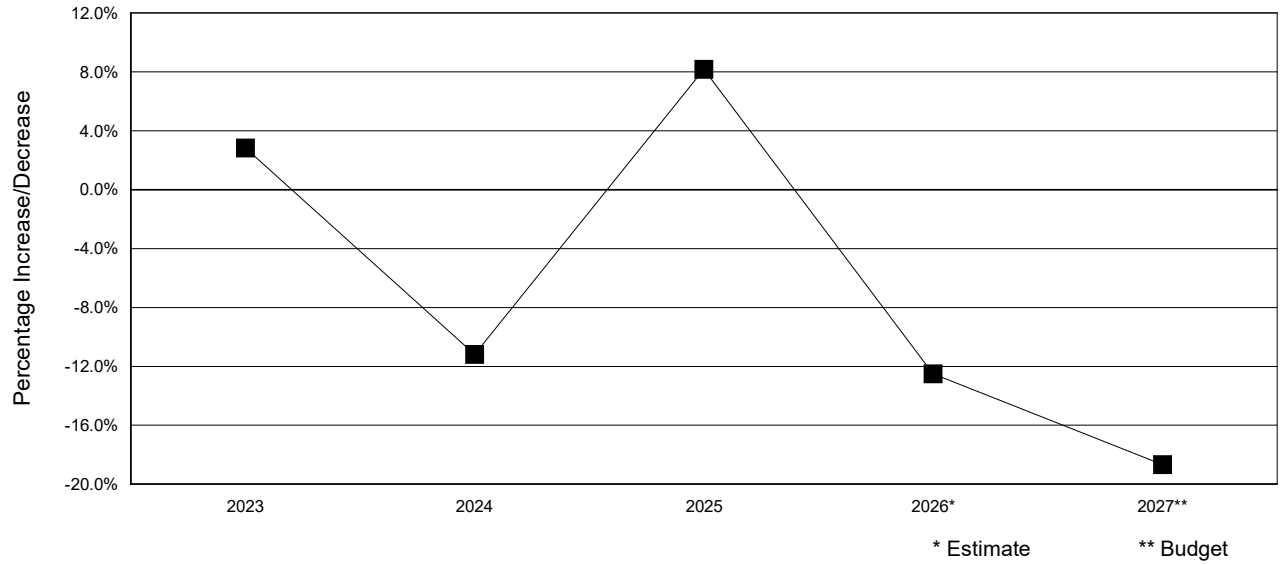
		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	40,486,712	36,202,123	36,202,123	**27,373,950**
	Supplies	1,337,781	1,483,112	1,472,194	**1,228,050**
	Other Services and Charges	12,388,763	13,296,086	13,407,891	**12,931,189**
	Equipment	39,740	289,308	190,931	**218,800**
	Non-Capital Equipment	18,198	107,392	104,882	**136,000**
	Total M & O Expenditures	54,271,194	51,378,021	51,378,021	**41,887,989**
	Debt Service & Other Uses	4,593,882	123,221	123,221	**0**
	Total Expenditure	58,865,076	51,501,242	51,501,242	**41,887,989**
Revenues		15,850,996	15,250,000	13,563,395	**3,378,800**
Staffing	Full-Time Equivalents - Civilian	330.1	303.4	293.1	**214.6**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	330.1	303.4	293.1	**214.6**
	Full-Time Equivalents - Overtime	4.1	2.7	4.3	**0.5**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

- The FY2027 Budget includes the reallocation of both the revenue and expenditure budgets for Consumer Food, Vital Statistics, and Garage Parking between the General Fund and the Health Department's special revenue funds. The reallocation was done to allow for increased transparency, resulting in visibility into both the cost and revenues associated with these programs. Expenditures were reallocated between the General Fund, the Essential Public Health Services Fund, and the Health Special Revenue Fund, resulting in a net impact of $0 to the General Fund.

General Fund
Houston Health Department
Year over Year Expenditure Change



Business Area Budget Summary

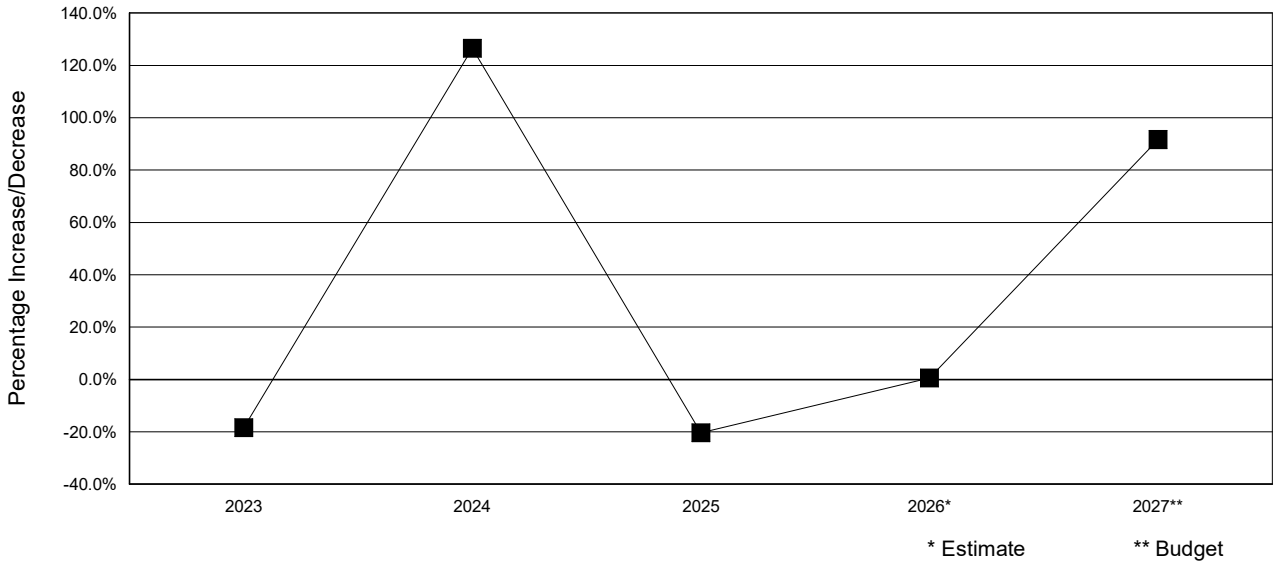
Fund Name : Health Special Revenue Fund
Business Area : Houston Health Department
Fund No. /Bus. Area No. : 2002 / 3800

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	4,967,634	4,801,912	4,801,912	**10,711,936**
	Supplies	240,982	233,088	233,088	**262,490**
	Other Services and Charges	3,575,739	3,679,884	3,668,501	**5,327,619**
	Equipment	15,522	75,000	75,000	**584,900**
	Non-Capital Equipment	190	69,900	69,900	**71,700**
	Total M & O Expenditures	8,800,067	8,859,784	8,848,401	**16,958,645**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	8,800,067	8,859,784	8,848,401	**16,958,645**
Revenues		7,584,386	7,799,000	6,547,615	**17,520,404**
Staffing	Full-Time Equivalents - Civilian	67.4	41.2	41.2	**104.2**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	67.4	41.2	41.2	**104.2**
	Full-Time Equivalents - Overtime	3.3	14.6	14.6	**2.1**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes the reallocation of both the $10.4 million revenue and $3.4 million expenditure budgets for Consumer Food, Vital Statistics, and Garage Parking from the General Fund, resulting in a net impact of $7 million. The reallocation was done to allow for increased transparency, resulting in visibility into both the cost and revenues associated with these programs.

Health Special Revenue Fund
Houston Health Department
Year over Year Expenditure Change



Business Area Budget Summary

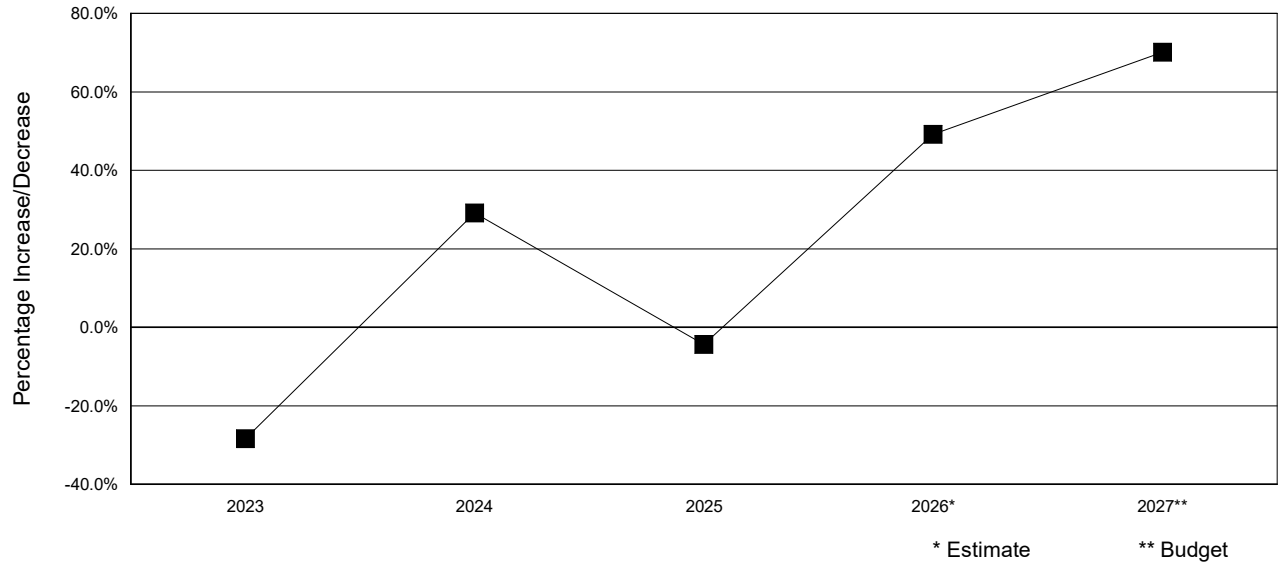
Fund Name : Laboratory Operations and Maintenance Fund
Business Area : Houston Health Department
Fund No. /Bus. Area No. : 2008 / 3800

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Supplies	160,301	181,300	181,300	**187,000**
	Other Services and Charges	241,914	418,863	418,863	**414,200**
	Equipment	0	0	0	**420,000**
	Total M & O Expenditures	402,215	600,163	600,163	**1,021,200**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	402,215	600,163	600,163	**1,021,200**
Revenues		513,483	522,300	571,900	**551,900**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget includes funding to support maintenance agreements, additional laboratory supplies, operating equipment used in laboratory testing, and testing services.
- The FY2027 Budget includes funding for laboratory equipment purchases.

Laboratory Operations and Maintenance Fund
Houston Health Department
Year over Year Expenditure Change



Business Area Budget Summary

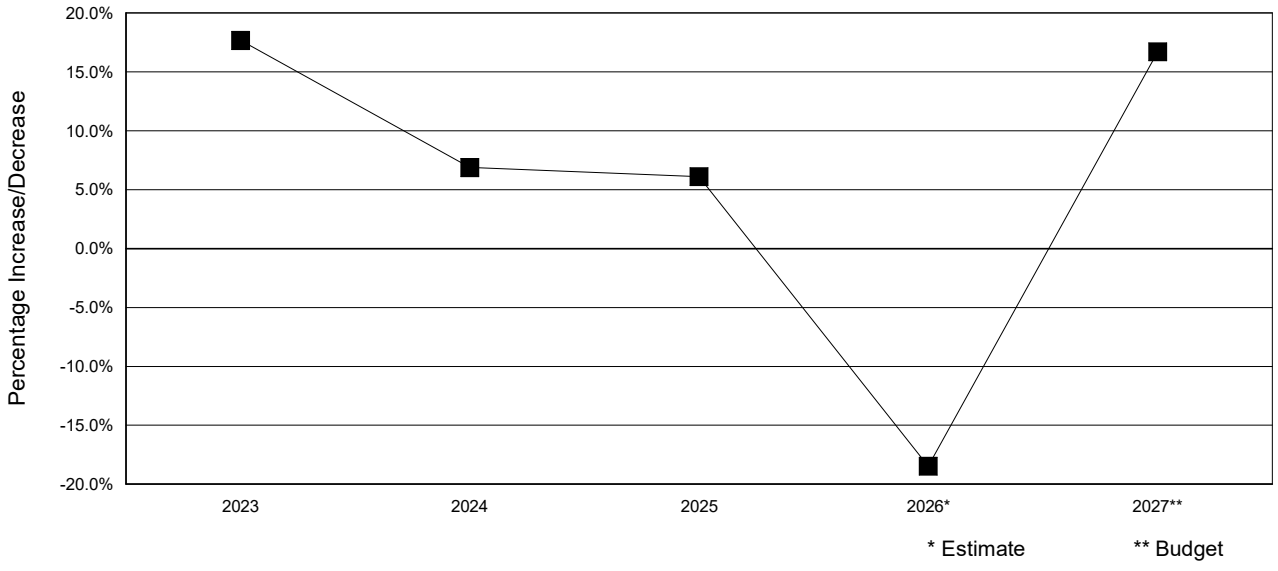
Fund Name : Swimming Pool Safety Fund
Business Area : Houston Health Department
Fund No. /Bus. Area No. : 2009 / 3800

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	1,557,112	1,020,282	1,129,766	**1,197,505**
	Supplies	21,966	21,400	18,100	**21,400**
	Other Services and Charges	81,791	438,281	257,449	**353,072**
	Equipment	68,390	69,000	0	**69,000**
	Non-Capital Equipment	0	4,500	4,500	**4,500**
	Total M & O Expenditures	1,729,259	1,553,463	1,409,815	**1,645,477**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	1,729,259	1,553,463	1,409,815	**1,645,477**
Revenues		1,356,296	1,239,400	1,201,500	**1,220,100**
Staffing	Full-Time Equivalents - Civilian	17.6	11.3	12.2	**10.8**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	17.6	11.3	12.2	**10.8**
	Full-Time Equivalents - Overtime	0.0	0.7	0.4	**0.3**

Significant Budget Changes and Highlights

- The FY2027 Budget includes funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes funding for equipment that was deferred from FY2026.

Swimming Pool Safety Fund
Houston Health Department
Year over Year Expenditure Change



Business Area Budget Summary

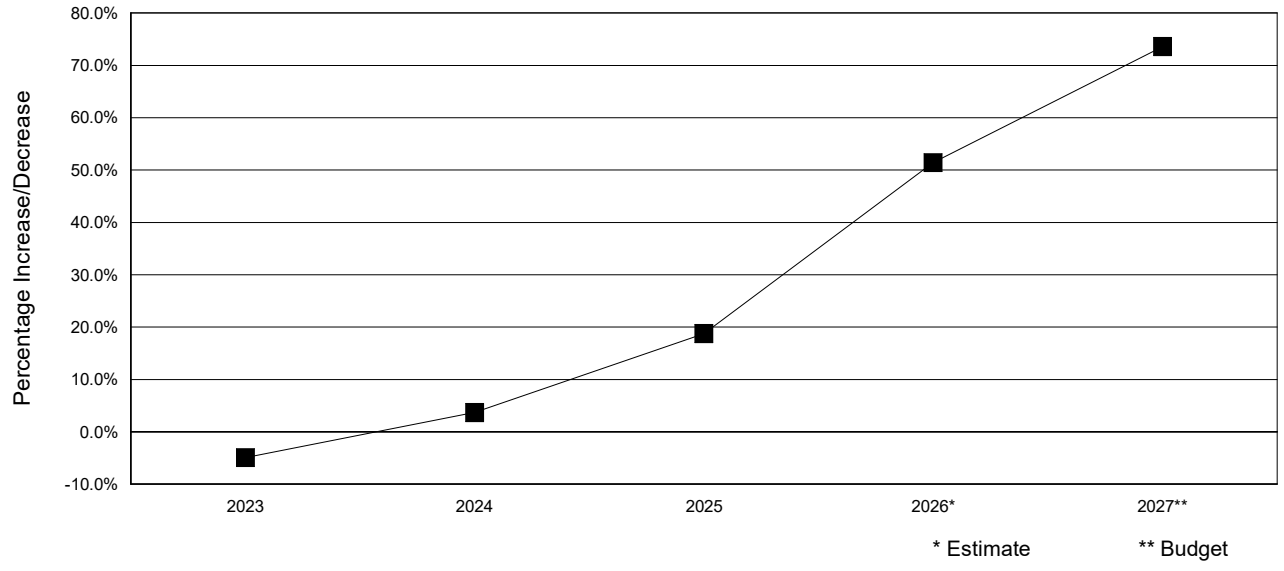
Fund Name : Essential Public Health Services Fund
Business Area : Houston Health Department
Fund No. /Bus. Area No. : 2010 / 3800

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	10,100,223	14,657,517	12,655,724	**27,008,187**
	Supplies	404,059	415,420	386,115	**456,950**
	Other Services and Charges	3,694,344	8,421,996	8,508,689	**9,950,362**
	Equipment	38,195	0	0	**0**
	Non-Capital Equipment	0	4,000	4,000	**4,000**
	Total M & O Expenditures	14,236,821	23,498,933	21,554,528	**37,419,499**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	14,236,821	23,498,933	21,554,528	**37,419,499**
Revenues		10,587,111	9,030,000	9,360,790	**9,038,000**
Staffing	Full-Time Equivalents - Civilian	101.8	139.1	115.4	**237.1**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	101.8	139.1	115.4	**237.1**
	Full-Time Equivalents - Overtime	0.2	0.0	0.2	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes funding for the Quality Assurance team to review the department's processes, policies, and standard operations procedures.
- The FY2027 Budget includes the reallocation of both the revenue and expenditure budgets for Health Centers, Oral Health, See-to-Succeed, and Tuberculosis Control between the Essential Public Health Services Fund and the General Fund, resulting in a net impact of $7.3 million. The reallocation was done to allow for increased transparency, resulting in visibility into both the cost and revenues associated with these programs.

Essential Public Health Services Fund
Houston Health Department
Year over Year Expenditure Change



Business Area Budget Summary

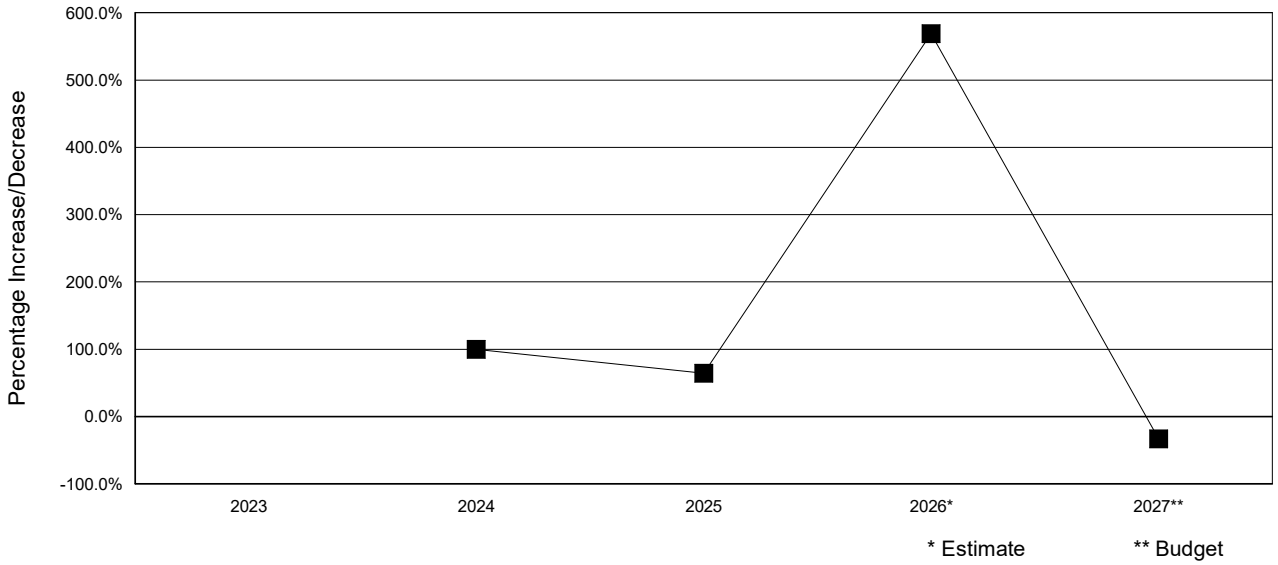
Fund Name : Houston Opioid Abatement Fund
Business Area : Houston Health Department
Fund No. /Bus. Area No. : 2216 / 3800

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	24,897	514,795	104,461	**654,933**
	Supplies	26,912	289,000	289,000	**32,950**
	Other Services and Charges	239,638	1,543,573	1,543,773	**606,150**
	Non-Capital Equipment	0	12,500	12,500	**12,500**
	Total M & O Expenditures	291,447	2,359,868	1,949,734	**1,306,533**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	291,447	2,359,868	1,949,734	**1,306,533**
Revenues		2,196,034	503,000	692,382	**503,000**
Staffing	Full-Time Equivalents - Civilian	1.0	4.7	0.8	**5.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	1.0	4.7	0.8	**5.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

Houston Opioid Abatement Fund
Houston Health Department
Year over Year Expenditure Change



Business Area Budget Summary

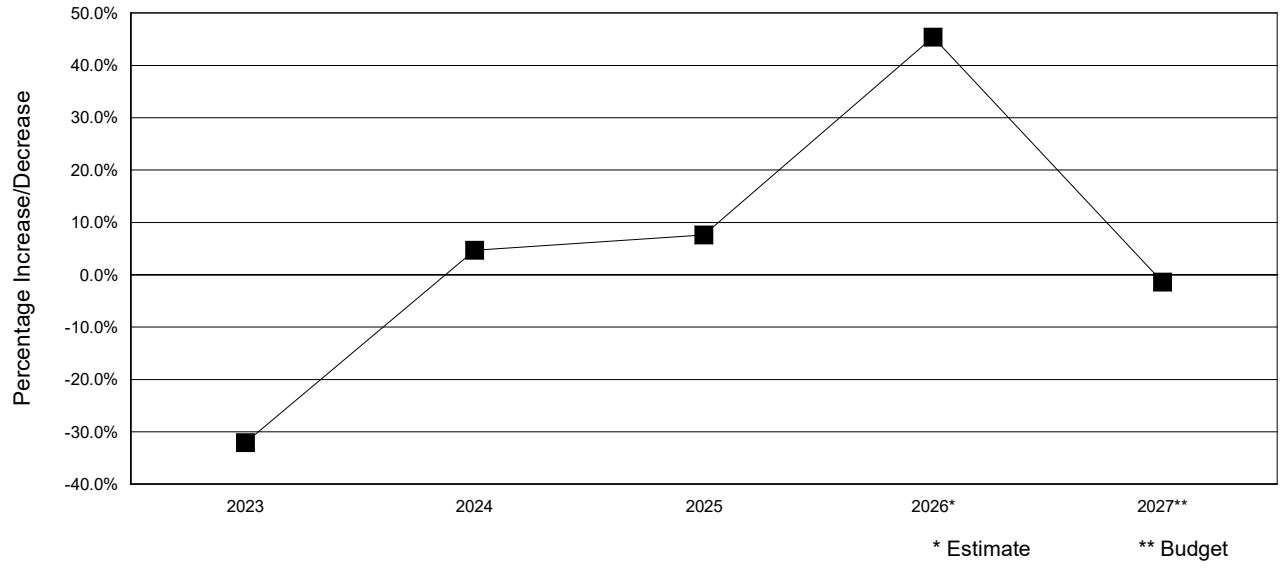
Fund Name : Special Waste Transportation and Inspection Fund
Business Area : Houston Health Department
Fund No. /Bus. Area No. : 2423 / 3800

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	3,335,070	5,640,845	4,135,779	**4,293,284**
	Supplies	47,195	124,465	124,465	**68,100**
	Other Services and Charges	429,915	875,474	961,123	**778,736**
	Equipment	99,403	474,900	474,900	**474,900**
	Non-Capital Equipment	30,421	43,000	36,000	**36,000**
	Total M & O Expenditures	3,942,004	7,158,684	5,732,267	**5,651,020**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	3,942,004	7,158,684	5,732,267	**5,651,020**
Revenues		4,613,618	5,181,200	5,181,200	**5,513,200**
Staffing	Full-Time Equivalents - Civilian	45.0	57.1	42.1	**41.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	45.0	57.1	42.1	**41.0**
	Full-Time Equivalents - Overtime	2.7	2.0	2.1	**1.4**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes carry-over of vehicles purchase from prior year.

Special Waste Transportation and Inspection Fund
Houston Health Department
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Houston Health Department
Business Area No. : 3800

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	4,106,911	4,118,300	3,756,437	**3,811,300**
Direct Interfund Services	748,425	1,200,000	1,550,000	**1,550,000**
Indirect Interfund Services	3,977,099	3,000,000	3,000,000	**3,000,000**
Interest	1,944,199	1,410,300	1,680,440	**1,410,400**
Intergovernmental	3,157,627	5,121,000	4,571,812	**5,172,804**
Licenses and Permits	14,491,912	15,310,500	13,422,911	**13,775,100**
Miscellaneous/Other	11,421,973	8,613,300	8,735,682	**8,604,300**
Other Fines and Forfeits	864	1,500	1,500	**1,500**
Other Resources	2,852,914	750,000	400,000	**400,000**
Grand Total	**42,701,924**	**39,524,900**	**37,118,782**	**37,725,404**

Business Area Program Summary

Business Area: **Houston Health Department**
Bus. Area No : **3800**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	715	23,364	3,413	23,861	12,209	31,891
Adolescent Health Services	0	0	0	0	0	2,039
Apartment Compliance	291	1,475	0	1,475	0	782
Area Agency on Aging	0	0	0	0	3,500	3,632
Behavioral Health	2,217	292	692	1,950	498	1,981
Care Coordination	0	0	0	0	0	2,064
Chronic Disease & Wellness	362	1,485	250	2,054	250	2,990
Client Access	0	0	0	0	400	1,039
Clinical Health	1,911	15,481	1,428	14,926	0	0
Communications	0	0	0	0	0	1,170
Community and Children's Environmental Health (Lead Reduction)	0	113	0	1,773	0	16
Community Re-Entry (Criminal Rehabilitation and Prevention)	0	2	0	0	0	2,488
Consumer Health - Ambulance Safety & Permitting	866	388	604	346	615	627
Consumer Health - Fat, Oils, Grease (FOG)/Special Waste	4,614	3,942	5,181	4,447	5,513	5,651
Consumer Health - Food Safety	11,500	5,175	8,396	4,672	8,342	7,421
Consumer Health - Swimming Pool Safety & Permitting	1,356	1,729	1,202	1,410	1,220	1,645
Criminal Rehabilitation and Prevention	0	1,615	0	1,585	0	0
Data Science	0	0	0	0	0	383
Disease Control and Prevention	1,151	4,994	20	4,076	0	0
Epidemiology	0	0	0	0	0	668
Health Centers	0	0	0	0	1,200	12,975
Healthy Families Houston	12,127	3,971	9,656	7,866	0	436
Human Services	2,045	6,596	3,253	7,671	0	0
Human Trafficking	80	93	0	83	0	0
Lab	513	4,825	572	5,113	552	6,739
Multi-Service Centers	379	3,025	0	3,103	681	5,006
My Brother's Keeper	0	7	0	0	0	376
Nurse Family Partnership	0	0	0	0	0	141
Oral Health	0	0	0	0	18	3,619
Outbreak Management Unit	0	0	0	0	0	128
Pharmacy	0	0	0	81	0	0
Pollution Control	53	2,346	0	2,491	0	3,160
Public Health Education	0	394	0	392	0	359
See To Succeed	1	0	0	0	1	1,769
Tuberculosis	0	0	0	0	0	2,134
Vital Statistics	2,521	2,360	2,452	2,098	2,726	2,561

Business Area Program Summary

Business Area: **Houston Health Department**
Bus. Area No : **3800**

Debt Service and Interfund Transfers	0	4,594	0	123	0	0
Total	**42,702**	**88,266**	**37,119**	**91,596**	**37,725**	**105,890**

Business Area Program Summary

Business Area: **Houston Health Department**
Bus. Area No : **3800**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	76.1	0.3	74.3	1.2	102.3	0.0
Adolescent Health Services	0.0	0.0	0.0	0.0	9.4	0.0
Apartment Compliance	26.0	1.0	10.0	0.0	6.6	0.1
Area Agency on Aging	0.0	0.0	0.0	0.0	5.3	0.0
Behavioral Health	1.0	0.0	0.8	0.0	10.4	0.0
Care Coordination	0.0	0.0	0.0	0.0	19.5	0.0
Chronic Disease & Wellness	12.3	0.0	14.7	0.0	23.6	0.0
Client Access	0.0	0.0	0.0	0.0	12.8	0.0
Clinical Health	115.6	0.5	101.6	0.2	0.0	0.0
Communications	0.0	0.0	0.0	0.0	8.2	0.0
Community and Children's Environmental Health (Lead Reduction)	1.0	0.0	2.0	0.0	0.0	0.0
Community Re-Entry (Criminal Rehabilitation and Prevention)	0.0	0.0	0.0	0.0	18.0	0.0
Consumer Health - Ambulance Safety & Permitting	4.6	0.2	3.8	0.9	3.0	0.1
Consumer Health - Fat, Oils, Grease (FOG)/Special Waste	45.0	2.7	42.1	2.1	41.0	1.4
Consumer Health - Food Safety	48.5	4.5	37.3	16.4	60.8	1.8
Consumer Health - Swimming Pool Safety & Permitting	17.6	0.0	12.2	0.4	10.8	0.3
Criminal Rehabilitation and Prevention	14.1	0.0	12.0	0.0	0.0	0.0
Data Science	0.0	0.0	0.0	0.0	1.5	0.0
Disease Control and Prevention	33.1	0.0	30.0	0.0	0.0	0.0
Epidemiology	0.0	0.0	0.0	0.0	5.0	0.0
Health Centers	0.0	0.0	0.0	0.0	85.8	0.0
Healthy Families Houston	31.1	0.0	34.4	0.0	2.9	0.0
Human Services	26.4	0.2	25.3	0.0	0.0	0.0
Human Trafficking	0.3	0.0	1.0	0.0	0.0	0.0
Lab	35.1	0.0	36.7	0.0	42.3	0.0
Multi-Service Centers	29.6	0.4	30.7	0.0	33.9	0.0
My Brother's Keeper	0.0	0.0	0.0	0.0	2.0	0.0
Nurse Family Partnership	0.0	0.0	0.0	0.0	0.0	0.0
Oral Health	0.0	0.0	0.0	0.0	29.8	0.0
Outbreak Management Unit	0.0	0.0	0.0	0.0	0.5	0.0
Pharmacy	0.0	0.0	3.6	0.0	0.0	0.0
Pollution Control	19.8	0.3	14.3	0.4	23.0	0.4
Public Health Education	4.2	0.0	4.5	0.0	3.1	0.0
See To Succeed	0.0	0.0	0.0	0.0	17.8	0.0
Tuberculosis	0.0	0.0	0.0	0.0	14.4	0.0
Vital Statistics	21.7	0.2	13.5	0.0	19.0	0.2

Business Area Program Summary

Business Area: **Houston Health Department**
Bus. Area No : **3800**

Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**563.1**	**10.3**	**504.8**	**21.6**	**612.7**	**4.3**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Administrative Services

Description:

This program provides support for leadership and executive support which includes development, monitoring, and recording of the budget, accounts receivables, and the procurement of goods and services for the department. Over $7M of the expenditure budget is for Restricted Account Services.

Goal:

Ensure executive oversight services, support, and leadership to all functions of HHD. Support the budget process through development, monitoring, and reporting along with receiving and procuring goods and services needed to efficiently and effectively operate the department.

Mayor's Priority: Government that Works

Program Notes:

Communications activities previously included in this program are now reported under the Communications program. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	106	2,979	93	5,022	9,000	9,770
General Fund	244	20,145	3,100	18,968	3,004	21,813
Health Special Revenue Fund	365	240	220	-129	200	295
Houston Opioid Abatement Fund	0	0	0	0	5	13
Total	**715**	**23,364**	**3,413**	**23,861**	**12,209**	**31,891**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	14.8	0.0	17.7	0.0	33.4	0.0
General Fund	61.3	0.3	56.6	1.2	68.8	0.0
Health Special Revenue Fund	0.0	0.0	0.0	0.0	0.0	0.0
Houston Opioid Abatement Fund	0.0	0.0	0.0	0.0	0.1	0.0
Total	**76.1**	**0.3**	**74.3**	**1.2**	**102.3**	**0.0**

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Administrative Services

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of new hires who remain employed within the department after 3 years	N/A	N/A	N/A	70%
Average number of business days for department hiring managers to complete interviews and selection after candidate referral	N/A	N/A	N/A	20
# of financial audit findings	0	0	0	0
% of active grants that have at least 95% utilization by the grant deadline	78%	95%	80%	95%
Average Number of Business Days to Convert a Purchase Requisition into a Purchase Order	17.9	<30	8	<30
Average Number of Business Days to set up new contracts into the pay or play system	N/A	<=7	5	N/A
Average number of days an invoice is processed upon receipt	12	<15	11	N/A
Number of pay or play audit findings	N/A	0	0	N/A
Expenditures Adopted Budget vs Actual Utilization	89%	98%	96%	98%
Revenues Adopted Budget vs Actual Utilization	108%	100%	94%	100%

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Adolescent Health Services

Description:

The Bureau of Youth and Adolescent Health operates through the adolescent health framework and works with partners, local organizations, and our communities to improve the health and well-being of adolescents.

Goal:

Physical health - health promotion, sexual health, pregnancy prevention, connect to PCP, tobacco use prevention ;
Mental & behavioral health - awareness, destigmatization, mental health promotion, coping strategies, peer-to-peer counseling, substance use, connect to community resources. ;
Social determinants of health - cradle to career; improve opportunities; access and support; education, housing, workforce, employment opportunities; partnerships, connect to community resources. ;
Violence prevention - systemic and policy changes (Justice Council); change outcomes of interaction with law enforcement and justice system, decrease recidivism, second chances, crime prevention through environmental design training (CPTED)

Mayor's Priority: Quality of Life

Program Notes:

This program was established as part of the restructuring of the former Human Services program. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	0	1,767
General Fund	0	0	0	0	0	272
Total	**0**	**0**	**0**	**0**	**0**	**2,039**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	7.8	0.0
General Fund	0.0	0.0	0.0	0.0	1.6	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**9.4**	**0.0**

Business Area Program Detail

Business Area : Houston Health Department
Bus Area No. : 3800

Adolescent Health Services

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of participants in adolescent health services programs	N/A	N/A	N/A	2,300
% of African American/Black youth with no new convictions 6 months after program completion.	N/A	N/A	N/A	90%
% of youth participants who demonstrate increased knowledge of sexual risk avoidance strategies based on pre- and post-survey results enrolled in the HHD Sexual Risk Avoidance Education (SRAE) programs	N/A	N/A	N/A	75%
Average number of days it takes for youth violence prevention programs to connect with a young person after a referral	N/A	N/A	N/A	2
% of youth clients with no new convictions during or up to 6 months after participation in HHD Youth Violence Prevention programs.	99%	>=90%	99%	>=90%

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Apartment Compliance

Description:

The Apartment Compliance Program is aimed at ensuring safe and habitable living conditions within apartment complexes. Primarily, the program receives and manages complaints from tenants regarding health, safety, or habitability issues within their apartment units. These complaints are promptly investigated and works with property owners and managers to address issues and ensure compliance.

Goal:

Protect against environmental and consumer hazards.

Mayor's Priority: Public Safety

Program Notes:

This program's name has been updated from Environmental Health to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	291	1,385	0	1,475	0	782
Health Special Revenue Fund	0	90	0	0	0	0
Swimming Pool Safety Fund	0	0	0	0	0	0
Total	**291**	**1,475**	**0**	**1,475**	**0**	**782**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	8.8	0.1	10.0	0.0	6.6	0.1
Health Special Revenue Fund	17.2	0.9	0.0	0.0	0.0	0.0
Swimming Pool Safety Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**26.0**	**1.0**	**10.0**	**0.0**	**6.6**	**0.1**

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Apartment Compliance

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of apartment compliance investigations performed by the Bureau of Pollution Control and Prevention	N/A	N/A	N/A	4,700
# of apartment compliance outreach activities (e.g., flyers, community meetings, educational events, or information fairs) conducted in zip codes with the greatest housing-related health and safety concerns"	N/A	N/A	N/A	6
# of complaints received for pest control, sewer overflows, HVAC, hot-water, or other actionable issues	N/A	N/A	N/A	4,400
Apartment site visits per investigator per month conducted by the Bureau of Pollution Control and Prevention	N/A	N/A	N/A	60
% of apartment-related reports submitted by residents (e.g., mold, pests, or unsafe living conditions) that received a completed supervisory review due to being unresolved or requiring further investigation	100%	100%	100%	80%
Cases investigated in 311 system within 10 business days of filing the case	100%	100%	100%	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Area Agency on Aging

Description:

The Harris County Area Agency on Aging (HCAAA) is a part of a nationwide federal grant program authorized by the Older Americans Act of 1965. The City of Houston is the grantee agency responsible for providing services in Harris County under a contract between the City of Houston and the Texas Health and Human Services Commission (HHSC).

Goal:

It is the mission of HCAAA to promote well-being and a quality of life with dignity for older adults and their caregivers in our communities through access to services for eligible people. This is accomplished through a comprehensive and coordinated continuum of services and opportunities so that older adults can live dignified, independent, and productive lives. Eligible recipients must be 60 years of age or older, or another individual serving as the caregiver. Services include Case Management, Information, Referral and Assistance, Home Delivered and Congregate Meal Centers, Benefits Counseling, Health Maintenance Services, Health and Safety Residential Repair, Income Support, Transportation, Emergency Response, Caregiver Support Coordination, Prescription Assistance, Evidence-Based Intervention Programs, and Mental Health Screenings.

Mayor's Priority: Quality of Life

Program Notes:

This program was established as part of the restructuring of the former Human Services program. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	0	0	0	0	89
Health Special Revenue Fund	0	0	0	0	3,500	3,543
Total	**0**	**0**	**0**	**0**	**3,500**	**3,632**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	0.0	0.0	0.0	0.0
Health Special Revenue Fund	0.0	0.0	0.0	0.0	5.3	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**5.3**	**0.0**

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Area Agency on Aging

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of clients receiving health maintenance services (vision, hearing, dental, incontinence supplies, nutritional supplements)	N/A	N/A	N/A	600
# of seniors in priority zip codes in need of meals that are provided with meals	N/A	N/A	N/A	4,635
% of eligible dental clients that have dental issues resolved based on the completion of authorized work	N/A	N/A	N/A	70%
% of participants who rated evidence based programs (including Tai Chi for Fall Prevention and Bingocize®) as "very good" or "excellent" in the client satisfaction surveys	N/A	N/A	N/A	85%
Average cost to provide a home-delivered meal to a senior	N/A	N/A	N/A	$6.40

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Behavioral Health

Description:

Behavioral Health implements a public health strategy to address substance use and mental health across Houston through integrated, evidence-based initiatives: FRONTLINES+ strengthens first responder capacity by equipping Houston Fire Department personnel with overdose response tools, training, and direct linkage pathways to care.;
CHASM+ provides a framework for surveillance, prevention, education, and treatment by leveraging real-time overdose data, community-based partnerships, and evidence-based interventions.;
The Peer Wellness Specialist (PWS) program delivers youth and young adult peer-led mental health support in schools and community settings.
These programs are all enhanced by advanced public health surveillance, including overdose monitoring and wastewater analysis, to identify emerging drug trends and guide timely, targeted responses, alongside community education initiatives that promote awareness and prevention.

Goal:

Implement a data-driven, community-level, health promotion approach to educate, inform and saturate health-promoting opioid overdose prevention practices.

Mayor's Priority: Quality of Life

Program Notes:

This program's name has been updated from Opioid Abatement Services to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	0	416
General Fund	21	1	0	0	0	272
Houston Opioid Abatement Fund	2,196	291	692	1,950	498	1,293
Total	**2,217**	**292**	**692**	**1,950**	**498**	**1,981**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	3.8	0.0
General Fund	0.0	0.0	0.0	0.0	1.6	0.0
Houston Opioid Abatement Fund	1.0	0.0	0.8	0.0	5.0	0.0
Total	**1.0**	**0.0**	**0.8**	**0.0**	**10.4**	**0.0**

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Behavioral Health

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of annual opioid overdose deaths reported by Houston Fire Department/Emergency Medical Service transport units	N/A	N/A	N/A	<25
# of educational sessions conducted per educator per month	N/A	N/A	N/A	8
# of youth receiving Peer Wellness Specialist (PWS) support	N/A	N/A	N/A	1,000
% of overdose patients treated by the Houston Fire Department's Emergency Medical Services who receive early education and referral for substance use help	N/A	N/A	N/A	20%
% of Peer Wellness Specialist participants who improved their understanding of core support values after training (via knowledge test assessment)	N/A	N/A	N/A	80%
Number of Naloxone Nasal Sprays Distributed	N/A	500	1,740	N/A
Number of ONEbox Naloxone Emergency Kits deployed	N/A	15	20	N/A
Number of wastewater samples tested and analyzed	N/A	4,000	416	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Care Coordination

Description:

Care Coordination provides information and referral, education, and follow-up for individuals needing assistance to address medical, behavioral health and social service needs. Pathways, is a program within Care Coordination unit. Pathways is a nationally certified, evidence-based, and pay for performance.

Goal:

Identify and address individual and population-level risk factors that can lead to poor health and wellness outcomes through a sustainable care coordination system.

Mayor's Priority: Quality of Life

Program Notes:

This program was established as part of the restructuring of the former Human Services program. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	0	1,588
General Fund	0	0	0	0	0	476
Total	**0**	**0**	**0**	**0**	**0**	**2,064**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	16.7	0.0
General Fund	0.0	0.0	0.0	0.0	2.8	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**19.5**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of client assessments completed in the Community Cares program per staff per month	N/A	N/A	N/A	30
# of people connected to services through enrollment in the Community Cares program.	N/A	N/A	N/A	1,032
% of clients rating the program as "very good" or "excellent" on the Customer Satisfaction Survey.	N/A	N/A	N/A	80%
% of participants demonstrating improvement in mental health within 6-9 months of program enrollment.	N/A	N/A	N/A	70%
% of participants referred to health services who successfully accessed care within 30 days	N/A	N/A	N/A	70%

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Chronic Disease & Wellness

Description:

The Chronic Disease & Wellness program offers community programming about chronic diseases and conditions that are the most common, costly, and preventable of all health problems. Health risk behaviors, behaviors you can change, cause much of the illness, suffering, and early death related to chronic diseases and conditions.

Goal:

Implement public health programming, develop policy and facilitate community collaborations that promote healthy lifestyles that empower people to prevent and manage chronic diseases. We implement evidence- and practice-based programming, policy, environmental, and system change interventions for chronic disease prevention. Focus areas are diabetes, hypertension, obesity, and tobacco use.

Mayor's Priority: Quality of Life

Program Notes:

This program's name has been updated from Chronic Disease Prevention and Management to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	1,107	0	1,225	0	2,053
General Fund	92	204	0	740	0	779
Health Special Revenue Fund	270	174	250	89	250	158
Total	**362**	**1,485**	**250**	**2,054**	**250**	**2,990**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	10.3	0.0	10.7	0.0	17.5	0.0
General Fund	2.0	0.0	4.0	0.0	6.1	0.0
Health Special Revenue Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**12.3**	**0.0**	**14.7**	**0.0**	**23.6**	**0.0**

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Chronic Disease & Wellness

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of evidence-based chronic disease education classes implemented to support prevention and self-management efforts focused on hypertension, heart health, diabetes, obesity, and nutrition.	N/A	N/A	N/A	80
# of participants per class in community based public health interventions targeting chronic disease risk factors	N/A	N/A	N/A	8
% of clients who scored 80% or higher on a health knowledge post-assessment after completing a diabetes or chronic disease class	N/A	N/A	N/A	80%
% of clients with improved or controlled blood sugar levels over time (A1C below 9, a measure of average blood sugar taken 2-3 months after baseline), based on follow-up test results taken at least 3 months after their starting point	N/A	N/A	N/A	60%
Voucher redemption rate for $30 Farmers Market Nutrition Program (FMNP) fruit and vegetable vouchers distributed to Women, Infants and Children participating in WIC services	N/A	N/A	N/A	80%
Number of evidence-based chronic disease educational workshop participants that completed the workshop	9	N/A	N/A	N/A
Number of evidence-based chronic disease or diabetes self-management education participants that completed the 6-week series	N/A	50	50	N/A
Number of Lay Leader Training Cohorts Completed for Chronic Disease Self-Management	2	4	2	N/A
Number of Participants in Community Based Health Programs Addressing Chronic Disease or Diabetes Risk Factors	N/A	8,250	13,837	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Client Access

Description:

This program works with families to identify and assist with applications for resources that improve the quality of life.

Goal:

The primary goal of the program is to link families with Medicaid, Harris Health services, and other medical coverages in order to secure a primary healthcare provider and avoid using 9-1-1 for non-emergencies.

Mayor's Priority: Quality of Life

Program Notes:

This program was established as part of the restructuring of the former Human Services program. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	0	639
Health Special Revenue Fund	0	0	0	0	400	400
Total	**0**	**0**	**0**	**0**	**400**	**1,039**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	7.8	0.0
Health Special Revenue Fund	0.0	0.0	0.0	0.0	5.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**12.8**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of clients referred to client access	N/A	N/A	N/A	5,600
# of HHD clients who are certified for a third-party payor source for medical care (includes private insurance and financial assistance programs)	N/A	N/A	N/A	4,000
% of clients assisted with payor source enrollment who attend an initial medical appointment within 3-6 months of obtaining coverage	N/A	N/A	N/A	65%
% of total clients who completed eligibility certification for health services and live in zip codes with the greatest health needs	N/A	N/A	N/A	85%
Average number of eligibility applications processed per staff member per month	N/A	N/A	N/A	45

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Clinical Health

Description:

The Clinical Health program interventions can prevent disease or detect disease early when treatment is more effective. The health centers protect the health and social well-being of all Houstonians. They provide patient services to meet the community's present and future needs in family planning, immunizations, tuberculosis diagnosis, care for sexually transmitted diseases, and dental care.

Goal:

Provide access to low-cost, high-quality clinical and preventive health services.

Mayor's Priority: Public Safety

Program Notes:

This program has been restructured and its activities are now reported under Oral Health, See To Succeed and Health Centers programs.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	34	2,623	12	2,862	0	0
General Fund	879	11,510	366	10,682	0	0
Health Special Revenue Fund	998	1,348	1,050	1,382	0	0
Total	**1,911**	**15,481**	**1,428**	**14,926**	**0**	**0**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	17.5	0.0	24.7	0.2	0.0	0.0
General Fund	89.2	0.3	68.4	0.0	0.0	0.0
Health Special Revenue Fund	8.9	0.2	8.5	0.0	0.0	0.0
Total	**115.6**	**0.5**	**101.6**	**0.2**	**0.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of clients served for family planning visits	3,807	5,700	3,306	N/A
Number of clients served for preventative dental service	6,615	6,000	5,049	N/A
Number of clients served for Sexually Transmitted Disease clinic visits	19,217	14,000	17,111	N/A
Number of children served for vision screening and service	10,000	9,000	10,000	9,000

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Communications

Description:

The Houston Health Department's communications unit serves as the central voice of the organization, responsible for ensuring that accurate, timely, and clear information reaches clients, staff, partners, and the broader community. It develops and manages messaging across multiple channels, including internal communications, media relations, social media, and digital platforms. By translating complex medical and operational information into accessible language, the unit helps build trust, reduce confusion, and keep all audiences informed.

Goal:

The unit also plays a critical role in supporting organizational priorities and protecting the department's reputation. It collaborates closely with the mayor's office, clinical leaders, administrators, and public health experts to craft strategic messaging around client care services, health initiatives, policy changes, and community outreach efforts. In times of crisis, such as public health emergencies or operational disruptions, the communications team carries out the mayor's coordinated response efforts, ensuring consistent messaging and minimizing misinformation.

In addition, the communications unit drives engagement by highlighting the department's impact, sharing client success stories, and promoting health education. It monitors public perception, analyzes communication effectiveness, and adapts strategies to better reach diverse audiences. Through thoughtful storytelling and proactive outreach, the unit informs, and strengthens relationships between the department and the c

Mayor's Priority: Infrastructure

Program Notes:

This program was established from communications activities previously included within the Administrative Services program. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	0	825
General Fund	0	0	0	0	0	345
Total	**0**	**0**	**0**	**0**	**0**	**1,170**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	6.0	0.0
General Fund	0.0	0.0	0.0	0.0	2.2	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**8.2**	**0.0**

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Communications

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of public health briefings conducted	N/A	N/A	N/A	4
% of HHD programs that rated communications services as "very good" or "excellent"	N/A	N/A	N/A	80%
% of people in priority zip codes who reported increased awareness of key public health topics through the Health Department (e.g., disease prevention, vaccines, emergency preparedness)	N/A	N/A	N/A	75%
% of people who reported increased awareness of key public health topics through the Health Department (e.g., disease prevention, vaccines, emergency preparedness)	N/A	N/A	N/A	70%
Average number of business days for completing a request for public information materials	N/A	N/A	N/A	10

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Community and Children's Environmental Health (Lead Reduction)

Description:

The primary purpose of the program is to assist owners in reducing lead paint hazards to prevent lead poisoning of occupants – especially children under six years of age. Peeling or cracking lead paint is the most common cause of lead poisoning in young children, who can swallow lead dust that lands on windowsills, floors, and toys. The program also has some funding to address conditions that pose other health risks to occupants, including excess moisture that leads to mold growth; vermin infestation; conditions that pose the risk of falls or other injuries; fire and electrical hazards; and others.

Goal:

Maximize the combination of children protected from lead-based paint exposure in pre-1978 owner/rental housing units, where lead hazards are controlled by targeting pre-1978 rental units, renter-occupied and vacant units, with residential turnover rates >45% per 15-month period. Promote fair housing and environmental justice by developing and maintaining a public Environmental Safe Housing Registry for the City of Houston. Prepare for climate change by maximizing the combination of lead hazard reduction and energy consumption reduction in all houses receiving lead hazard reduction in the City of Houston.

Mayor's Priority: Public Safety

Program Notes:

This program's name has been updated from Lead Reduction to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	113	0	488	0	0
General Fund	0	0	0	0	0	16
Special Waste Transportation and Inspection Fund	0	0	0	1,285	0	0
Total	**0**	**113**	**0**	**1,773**	**0**	**16**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	1.0	0.0	2.0	0.0	0.0	0.0
General Fund	0.0	0.0	0.0	0.0	0.0	0.0
Special Waste Transportation and Inspection Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**1.0**	**0.0**	**2.0**	**0.0**	**0.0**	**0.0**

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Community and Children's Environmental Health (Lead Reduction)

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of homes built pre-1978 that have received lead based paint hazard reduction services	N/A	N/A	N/A	375
% of homes that have received lead based paint hazard reduction services in identified disadvantaged areas	N/A	N/A	N/A	90%
% of pre-1978 homes in eligible census tracts that receive a lead inspection	N/A	N/A	N/A	15%
Average client satisfaction score of 4 or greater on a scale of 1-5	N/A	N/A	N/A	4
Average number of calendar days from qualification to clearance (lab confirmed test to confirmed removal of lead)	N/A	N/A	N/A	90
Number of lead inspection/risk assessments completed	217	150	314	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Community Re-Entry (Criminal Rehabilitation and Prevention)

Description:

In partnership with area middle and high school administrators, this service seeks to reduce juvenile involvement in the criminal justice system, increase student attendance through early identification, assessment and prevention services, and enhance the accountability of client students and families.

Goal:

Limit exposure to the justice system and improve school attendance by providing early intervention measures and social service referrals to student clients and their families.

Mayor's Priority: Quality of Life

Program Notes:

This program was established as part of the restructuring of the former Criminal Rehabilitation and Prevention program. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	0	2,488
General Fund	0	2	0	0	0	0
Total	**0**	**2**	**0**	**0**	**0**	**2,488**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	18.0	0.0
General Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**18.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of program participants who did not receive a new conviction within 3 years of completing the community re-entry program	N/A	N/A	N/A	80%
% of program participants who had a safe place to live for at least 6 months (not a shelter or temporary housing) when they completed the community re-entry program	N/A	N/A	N/A	70%
% of program participants who stayed employed for at least 6 months after completing the community re-entry program	N/A	N/A	N/A	80%
Average number of participants supported by each case manager per month in the community re-entry program	N/A	N/A	N/A	10
# of participants who enroll in and completed the community re-entry program	801	750	485	500

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Consumer Health - Ambulance Safety & Permitting

Description:

The EMS Program permits private ambulance companies in the City of Houston. All ambulances must be inspected and pass inspection prior to operating in the City of Houston. The three types of inspections are routine, re-inspections, and spot inspections.

Goal:

Ensure ambulance companies within the city limits of Houston are operating in compliance with Chapter 4 to protect and improve patient outcome.

Mayor's Priority: Public Safety

Program Notes:

This program's name has been updated from Ambulance Safety and Permitting to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	0	0	0	0	0
Health Special Revenue Fund	866	388	604	346	615	627
Total	**866**	**388**	**604**	**346**	**615**	**627**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	0.0	0.0	0.0	0.0
Health Special Revenue Fund	4.6	0.2	3.8	0.9	3.0	0.1
Total	**4.6**	**0.2**	**3.8**	**0.9**	**3.0**	**0.1**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of ambulance Inspections and consultative visits per inspector per month	N/A	N/A	N/A	130
% of ambulances compliant with safety standards during first inspection	N/A	N/A	N/A	60%
% of ambulances permitted in low-income zip code	N/A	N/A	N/A	80%
% of total ambulance companies found operating without a permit	N/A	N/A	N/A	5%
# of ambulance inspections and consultative visits completed	2,734	1,500	3,175	2,438
Total Number of Private Ambulance Permits Issued During the Fiscal Year	705	500	679	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Consumer Health - Fat, Oils, Grease (FOG)/Special Waste

Description:

The FOG (Fats, Oil, and Grease) Special Waste program tracks waste, such as fat, oil, and grease, from commercial and residential establishments. Monitoring these waste products ensures that our city's environment is protected from pollutants that may harm individuals and ecosystems.

Goal:

Making proper grease disposal common knowledge throughout the City of Houston and ensuring waste generators, transporters, and disposal sites, operate in accordance with Chapter 47 Article XI and the Clear Water Act, thereby eliminating all Sanitary Sewer Overflow (SSO) caused by grease.

Mayor's Priority: Public Safety

Program Notes:

This program's name has been updated from Special Waste to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Special Waste Transportation and Inspection Fund	4,614	3,942	5,181	4,447	5,513	5,651

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Special Waste Transportation and Inspection Fund	45.0	2.7	42.1	2.1	41.0	1.4

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of Fats Oil, and Grease or Special Waste inspections per investigator per month	N/A	N/A	N/A	159
# of sanitary sewer overflows reported	N/A	N/A	N/A	10
% Fats, Oil, and Grease inspections completed on time	N/A	N/A	N/A	95%
Index of grease related sewer overflows occurring in low-income zip codes compared to all other zip codes	N/A	N/A	N/A	1
# of Fats Oil, and Grease or Special Waste inspections and investigations performed by the Bureau of Consumer Health	35,698	33,000	32,781	33,896
Number of special waste transport vehicle inspections completed	594	753	637	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Consumer Health - Food Safety

Description:

The Food Safety Inspection program is responsible for routine inspections and compliance investigations, in accordance with federal, state, and local laws, for all food establishments and food dealers, such as, restaurants, grocery stores, medical facilities, specialized food establishments, mobile food units, wholesale food establishments, and catering businesses.

Goal:

Protect the public from disease, disability, and death that can result from food and waterborne illness.

Mayor's Priority: Public Safety

Program Notes:

This program's name has been updated from Food Safety to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	9,131	1,837	8,094	1,829	0	0
Health Special Revenue Fund	2,369	3,338	302	2,843	8,342	7,421
Total	**11,500**	**5,175**	**8,396**	**4,672**	**8,342**	**7,421**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	19.6	2.5	15.2	2.7	0.0	0.0
Health Special Revenue Fund	28.9	2.0	22.1	13.7	60.8	1.8
Total	**48.5**	**4.5**	**37.3**	**16.4**	**60.8**	**1.8**

Business Area Program Detail

Business Area : Houston Health Department
Bus Area No. : 3800

Consumer Health - Food Safety

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of food facility inspections and consultative visits per inspector per month	N/A	N/A	N/A	70
# of suspected foodborne illness cases investigated	N/A	N/A	N/A	417
% of establishments in priority zip codes passing inspection on first try	N/A	N/A	N/A	85%
% of food establishments that meet health and safety requirements at their first inspection	N/A	N/A	N/A	85%
# of retail food facility inspections and consultative visits (includes food trucks, "brick and mortar" facilities, and temporary food events)	38,925	38,821	34,955	27,924
Number of devices installed on mobile food units inspected	1,164	1,126	136	N/A
Number of food establishment complaints received	2,961	2,554	3,057	N/A
Number of technology and administrative fees to support information technology and administering transactions and services	22,426	27,000	20,381	N/A
Percentage of food establishments inspected within 30 days of the risk-adjusted due date	80%	95%	70%	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Consumer Health - Swimming Pool Safety & Permitting

Description:

The Pool Program utilizes available resources to enforce City of Houston ordinances, State, and Federal codes while including the promotion of swimming pool safety and drowning prevention. The program permits commercial aquatic facilities and ensures compliance through inspections. Additionally, the program is responsible for responding to residential swimming pool complaints regarding noncompliance and pool safety.

Goal:

Ensure compliance of all pool/spa operators through education and enforcement of applicable codes.

Mayor's Priority: Public Safety

Program Notes:

This program's name has been updated from Swimming Pool Safety and Permitting to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Swimming Pool Safety Fund	1,356	1,729	1,202	1,410	1,220	1,645

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Swimming Pool Safety Fund	17.6	0.0	12.2	0.4	10.8	0.3

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of aquatic facility inspections per investigator per month	N/A	N/A	N/A	75
# of aquatic facility inspections performed	N/A	N/A	N/A	5,559
# of pools closed by HHD for critical health and safety violations	N/A	N/A	N/A	1,341
% of swimming pools and other aquatic facilities that pass health and safety inspections	N/A	N/A	N/A	60%
Index of pool and aquatic facility inspections closed in low-income zip codes compared to other areas	N/A	N/A	N/A	1
Number of Permits Issued for Public Pool Inspections	5,607	6,031	5,456	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Criminal Rehabilitation and Prevention

Description:

In partnership with area middle and high school administrators, this service seeks to reduce juvenile involvement in the criminal justice system, increase student attendance through early identification, assessment and prevention services, and enhance the accountability of client students and families.

Goal:

Limit exposure to the justice system and improve school attendance by providing early intervention measures and social service referrals to student clients and their families.

Mayor's Priority: Public Safety

Program Notes:

This program has been restructured and its activities are now reported under My Brother's Keeper and Community Re-Entry (Criminal Rehabilitation and Prevention)

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	1,601	0	1,585	0	0
General Fund	0	14	0	0	0	0
Total	**0**	**1,615**	**0**	**1,585**	**0**	**0**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	14.1	0.0	12.0	0.0	0.0	0.0
General Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**14.1**	**0.0**	**12.0**	**0.0**	**0.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of unduplicated participants enrolled in the Community Reentry Network Program	818	750	818	N/A
Number of youth enrolled in the My Brother's Keeper (MBK) ReDirect Program	64	45	64	N/A
Percentage of participants convicted of a crime within 6 months of enrollment in the MBK ReDirect Program, excluding new clients	1.56%	<10%	1.56%	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Data Science

Description:

The Data Science program serves to enhance environmental integration, statistical analysis, visualization and communication of health event data alone and in combination with other explanatory variables. The program data integration role includes assessing health event data alongside air pollution, weather, social vulnerability, flooding, and wastewater data as well as integrating multiple sources of health event data to gain a fuller picture (e.g., 911, Emergency Department, Medical Examiner, Vitals, Houston Police Department). The Wastewater program serves to collect and analyze WW samples for early detection of outbreaks. The results of the analysis are used to: (1) provide information to HHD leadership to make decisions on public health interventions; (2) minimize impact of health emergencies on the community; and (3) improve vaccination rates for preventable diseases.

Goal:

Expand wastewater pathogen assays assessed. Increase data products automation, while integrating additional data sources.

Mayor's Priority: Infrastructure

Program Notes:

This is a new program for FY2027, reflecting alignment with the City's program framework and operations. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	0	145
General Fund	0	0	0	0	0	238
Total	**0**	**0**	**0**	**0**	**0**	**383**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	1.5	0.0
General Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**1.5**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of wastewater samples collected, tested, and reported	N/A	N/A	N/A	4,180
# of website hits on the wastewater dashboard	N/A	N/A	N/A	1,000
% of Houston neighborhoods with the greatest health and environmental risk that are included in the city's wastewater surveillance network	N/A	N/A	N/A	85%
% of routine reports completed within established turnaround times by report type	N/A	N/A	N/A	75%
% of scheduled air quality monitoring hours completed through programs like Asthma Air Aware, RABITS, and CHEQR	N/A	N/A	N/A	50%

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Disease Control and Prevention

Description:

The Disease Control and Prevention program plays a significant role in communicable disease surveillance, outbreak response, immunization delivery and screening, care, and treatment.

Goal:

Develop and implement policies, programs and infrastructure for preventing infectious disease, controlling outbreaks, and responding to emerging infectious disease threats.

Mayor's Priority: Public Safety

Program Notes:

This program has been restructured and its activities are now reported under Epidemiology and Tuberculosis programs.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	1,368	0	1,641	0	0
General Fund	1,151	3,626	20	2,435	0	0
Total	**1,151**	**4,994**	**20**	**4,076**	**0**	**0**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	13.1	0.0	11.8	0.0	0.0	0.0
General Fund	20.0	0.0	18.2	0.0	0.0	0.0
Total	**33.1**	**0.0**	**30.0**	**0.0**	**0.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of clients for immunization visits	9,962	10,000	3,739	N/A
Number of clients for tuberculosis visits	967	1,300	1,130	N/A
Percentage of investigations of infectious diseases initiated within 24 hours of receipt	90%	85%	93%	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Epidemiology

Description:

The Bureau of Epidemiology works in partnership with health care providers, state, local, and federal public health agencies, and other stakeholders to protect the health of residents and visitors to Houston by identifying opportunities to prevent and control the spread of illness, collaborating to interrupt disease transmission, and providing information to stakeholders to address concerns associated with notifiable diseases in Texas.

Goal:

To protect public health by investigating conditions on the Texas notifiable conditions list and working with partners to interrupt disease transmission.

Mayor's Priority: Public Safety

Program Notes:

This program was established as part of the restructuring of the former Disease Control and Prevention program. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	0	77
General Fund	0	0	0	0	0	591
Total	**0**	**0**	**0**	**0**	**0**	**668**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	1.0	0.0
General Fund	0.0	0.0	0.0	0.0	4.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**5.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of notifiable diseases and condition reports investigated per investigator per month	N/A	N/A	N/A	200
# of notifiable diseases and conditions investigated by the Bureau of Epidemiology	N/A	N/A	N/A	131,387
% of high priority vaccine preventable disease reports (measles, polio, pertussis, mumps, meningococcal meningitis, hepatitis A) investigated with no secondary case developed or detected, indicating prevention of potential outbreak	N/A	N/A	N/A	95%
% of high priority vaccine-preventable disease cases (measles, polio, pertussis, and mumps) in under-resourced zip codes compared to those in other zip codes.	N/A	N/A	N/A	75%
Rate of reported cases of high-priority vaccine-preventable diseases (measles, polio, pertussis, and mumps) per 100,000 residents in Houston	N/A	N/A	N/A	<1.5 per 100,000

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Health Centers

Description:

The Clinical Health program interventions can prevent disease or detect disease early when treatment is more effective. The health centers protect the health and social well-being of all Houstonians. They provide patient services to meet the community's present and future needs in family planning, immunizations, tuberculosis diagnosis, care for sexually transmitted diseases, and dental care.

Goal:

Provide access to low-cost, high-quality clinical and preventive health services.

Mayor's Priority: Quality of Life

Program Notes:

This program was established as part of the restructuring of the former Clinical Health program. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	0	11,363
General Fund	0	0	0	0	0	251
Health Special Revenue Fund	0	0	0	0	1,200	1,361
Total	**0**	**0**	**0**	**0**	**1,200**	**12,975**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	76.8	0.0
General Fund	0.0	0.0	0.0	0.0	1.0	0.0
Health Special Revenue Fund	0.0	0.0	0.0	0.0	8.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**85.8**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of total patient visits across all services (Immunization, Family Planning, STI, and TB) at Health Department clinics	N/A	N/A	N/A	28,000
% of clients rating their satisfaction with clinical services as "very good" or "excellent"	N/A	N/A	N/A	86%
% of clients served who reside in underserved, high-priority ZIP codes.	N/A	N/A	N/A	51%
% of clients who are up to date on recommended immunizations by 2 years of age	N/A	N/A	N/A	85%
Average number of patients per session per provider rate for sexual health services	N/A	N/A	N/A	6

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Healthy Families Houston

Description:

We are a free, evidence-based, intensive, home visitation program. We focus on strengthening family bonds, improving healthy child growth and development, encouraging healthy birth spacing, decreasing child abuse and neglect, and linking clients to needed resources and services.

Goal:

Improve access to health, social, and environmental services for families and young children.

Mayor's Priority: Quality of Life

Program Notes:

This program's name has been updated from Family Health to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	10,448	1,169	9,256	5,260	0	96
General Fund	1,279	2,489	0	2,376	0	340
Health Special Revenue Fund	400	313	400	230	0	0
Total	**12,127**	**3,971**	**9,656**	**7,866**	**0**	**436**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	8.2	0.0	14.4	0.0	0.9	0.0
General Fund	19.0	0.0	17.0	0.0	2.0	0.0
Health Special Revenue Fund	3.9	0.0	3.0	0.0	0.0	0.0
Total	**31.1**	**0.0**	**34.4**	**0.0**	**2.9**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of families enrolled in the Healthy Families Houston program	N/A	N/A	N/A	100
# of home visits per staff per month	N/A	N/A	N/A	20
% of children with a medical home/primary care provider	N/A	N/A	N/A	95%
% of clients initiating breastfeeding after delivery	N/A	N/A	N/A	100%
% of Women, Infant and Children's Nutrition (WIC) Program eligible clients in Healthy Families Houston receiving WIC services	N/A	N/A	N/A	100%
Percentage of family cases that result in having a primary care clinic (medical home), health insurance and/or financial assistance.	96%	95%	100%	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Human Services

Description:

The Human Services program works to eliminate health disparities and improve access to care through the organization and coordination of various services and resources including systems of care programming, programming to promote healthy behaviors, facilitating individual and family assessment and care coordination, community mobilization projects, and the coordination of recreational and social activities.

Goal:

Collaborate with individuals, families, and available community resources to eliminate health disparities and ensure access to quality health and social services.

Mayor's Priority: Quality of Life

Program Notes:

This program has been restructured and its activities are now reported under Adolescent Health Services, Area Agency on Aging, Care Coordination and Client Access programs.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	2,787	0	2,984	0	0
General Fund	165	1,500	0	1,442	0	0
Health Special Revenue Fund	1,880	2,309	3,253	3,245	0	0
Total	**2,045**	**6,596**	**3,253**	**7,671**	**0**	**0**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	17.1	0.2	15.9	0.0	0.0	0.0
General Fund	8.0	0.0	8.4	0.0	0.0	0.0
Health Special Revenue Fund	1.3	0.0	1.0	0.0	0.0	0.0
Total	**26.4**	**0.2**	**25.3**	**0.0**	**0.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of congregate meals provided to senior citizens at three multi-services centers	23,349	26,900	25,365	N/A
Number of transportation services from rides that older citizens received	N/A	7,800	6,216	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Human Trafficking

Description:

The Anti-Human Trafficking program will lay the groundwork for comprehensively addressing human trafficking as a public health and safety issue through community-based partnerships with service providers, law enforcement, and elected officials from all levels of government.

Goal:

Ensure the City of Houston has a unified, coordinated response that is initiated at scale for victims of Human Trafficking.

Mayor's Priority: Public Safety

Program Notes:

This program has been retired as part of updates to the City's program framework.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	80	93	0	83	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.3	0.0	1.0	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of direct services provided to confirmed and potential victims of trafficking (quarterly)	N/A	N/A	N/A	N/A
Number of shelter bed and hotel nights for confirmed and potential victims of trafficking	N/A	N/A	N/A	N/A
Percentage municipal court diversion program participants who completed program requirements	N/A	N/A	N/A	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Lab

Description:

The Bureau of Laboratory Services serves as a regional laboratory for Texas Public Health Region 6/5 as well as the main laboratory for Houston Health Department medical facilities. Our dedicated personnel provides high-quality clinical and environmental laboratory support.

Goal:

Provide accurate and precise analytical data in support of disease prevention, control, and surveillance programs. Serve as a conduit for scientific data and information in support of public health programs. Serve as a center of excellence using our expertise. Reference resources in the areas of biological and chemical issues of public health importance. Collaborate with partners to coordinate scientific analysis of environmental and human samples to identify, quantify, and monitor potential threats. Collaborate in the detection, monitoring, and response to food safety issues. Provide leadership for laboratory improvement in areas of public health importance. Fulfill a partnership role in local, state, and national disaster preparedness and response.

Mayor's Priority: Public Safety

Program Notes:

This program's name has been updated from Public Health Laboratory to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	4,423	0	4,513	0	5,718
Laboratory Operations and Maintenance Fund	513	402	572	600	552	1,021
Total	**513**	**4,825**	**572**	**5,113**	**552**	**6,739**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	35.1	0.0	36.7	0.0	42.3	0.0
Laboratory Operations and Maintenance Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**35.1**	**0.0**	**36.7**	**0.0**	**42.3**	**0.0**

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Lab

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of laboratory tests performed across all testing areas, including clinical and environmental	N/A	N/A	N/A	35,000
% of customers that rank services received as “extremely satisfied” or “satisfied”	N/A	N/A	N/A	80%
% of external lab accuracy checks that were passed to confirm reliable test results	N/A	N/A	N/A	85%
% of performed tests that meet established turnaround time goals	N/A	N/A	N/A	95%
% of test requests (primarily TB, HIV, and STI) fulfilled for City of Houston clinics that provide services to underserved populations	N/A	N/A	N/A	50%
Number of environmental and clinical laboratory tests performed	380,734	450,000	347,881	N/A
Number of Laboratory Test Samples Analyzed for Microbiological and Chemical Contamination	119,080	120,000	72,846	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Multi-Service Centers

Description:

The Multi-Service Centers provide space to a variety of agencies that offer human service programming and service linkage for families with health care and social service needs. Additionally, these sites offer space for community meetings and events.

Goal:

Ensure neighborhood access to quality services that enhance health and social well-being.

Mayor's Priority: Quality of Life

Program Notes:

This program's name has been updated from Community Center Operations to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	96	0	96	20	909
General Fund	330	2,929	0	3,007	373	3,542
Health Special Revenue Fund	49	0	0	0	288	555
Total	**379**	**3,025**	**0**	**3,103**	**681**	**5,006**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	1.7	0.0	1.8	0.0	0.0	0.0
General Fund	27.9	0.4	28.9	0.0	30.8	0.0
Health Special Revenue Fund	0.0	0.0	0.0	0.0	3.1	0.0
Total	**29.6**	**0.4**	**30.7**	**0.0**	**33.9**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of community engagement events held at Multi-Service Centers located in priority or high-need zip codes	N/A	N/A	N/A	200
% of clients rating their satisfaction with Multi-service Center access to services as "Very Good" or "Excellent"	N/A	N/A	N/A	86%
% of community members visiting Multi-Service Centers surveyed who indicate that their needs were met	N/A	N/A	N/A	90%
% of leasable space that is leased in the Multi-Service Centers	N/A	N/A	N/A	90%
# of community member visits to Multi-Service Centers for services provided by HHD and partner organizations	634,502	300,000	556,836	545,800

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

My Brother's Keeper

Description:

My Brother's Keeper Houston improves future outcomes for our youth and children. This translates to better economic conditions for families, access to quality education, improved health outcomes, a well-trained workforce, greater access to resources, and safer neighborhoods.

Goal:

The Six Milestones:
Getting a Healthy Start and Entering School Ready to Learn
Reading at Grade Level by Third Grade
Graduating from High School Ready for College and Career
Completing Postsecondary Education or Training
Successfully Entering the Workforce
Keeping Kids on Track and Giving Them Second Chances

Mayor's Priority: Quality of Life

Program Notes:

This program was established as part of the restructuring of the former Criminal Rehabilitation and Prevention program. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	0	376
General Fund	0	7	0	0	0	0
Total	**0**	**7**	**0**	**0**	**0**	**376**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	2.0	0.0
General Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**2.0**	**0.0**

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

My Brother's Keeper

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of boys and young men of color (BYMOC) served in Houston Health Department (HHD) funded My Brother's Keeper programs	N/A	N/A	N/A	200
# of collaborative projects/activities with external organizations to expand resources, strengthen community impact, and support youth success	N/A	N/A	N/A	12
% of participants ages 17+ who achieve a key education or employment milestone within 12 months of their most recent engagement with the program	N/A	N/A	N/A	65%
% of youth participants who demonstrate academic progress by grade advancement or on-time graduation during or following participation in MBK aligned programming	N/A	N/A	N/A	85%
Average number of days to onboard new partner organizations for collaborative efforts under My Brother’s Keeper	N/A	N/A	N/A	14

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Nurse Family Partnership

Description:

Nurse-Family Partnership is a health program that assists low-income women who are pregnant with their first child. Program participants are paired with a registered nurse who educates, helps you to develop useful skills and monitors your progress from pregnancy until the baby's second birthday.

Goal:

Improve the success of your pregnancy by promoting positive health-related behaviors; improve your baby's health, development, and safety by helping you to become a compassionate and competent care-giver; enhance your overall well-being by encouraging goal-planning for pregnancy, educational achievement, and employment.

Enhance families' material support by providing links to health and social services and to promote supportive relationships among family and friends. Each family partners with a well-trained registered nurse early in the mother's pregnancy. The mother then receives ongoing nurse home visits through her child's second birthday. Nurses adhere to developmentally-appropriate guidelines in assessing the child's growth and development.

Mayor's Priority: Quality of Life

Program Notes:

This is a new program for FY2027, reflecting alignment with the City's program framework and operations. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	0	141

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of clients enrolled in the Nurse Family Partnership program	N/A	N/A	N/A	200
# of completed home visits per month per Nurse Home Visitor (NHV)	N/A	N/A	N/A	35
% of clients "satisfied" or "very satisfied" with NFP services	N/A	N/A	N/A	90%
% of clients referred to mental and behavioral health services based on the Patient Health Questionnaire-9 (PHQ-9) results	N/A	N/A	N/A	90%
% of infants born above the low birth weight mark.	N/A	N/A	N/A	90%

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Oral Health

Description:

The Houston Health Department has been providing high-quality, income-friendly dental services to the Houston community for over 30 years. We offer comprehensive dental care to adults and children (starting at six months) as well as teach them how to maintain good oral health by flossing daily, brushing their teeth twice a day, and scheduling regular dental checkups.

Goal:

The goal of the Dental Health Bureau is to improve access to dental care for vulnerable populations by providing a dental home for children, mothers, and seniors. The Bureau's Project Saving Smiles missions, bring preventative services such as sealant placement and oral health education to at risk children. The program's goal is to reduce the incidence of cavities and direct the student and their families to a dental home. These initiatives have been show to impact the overall well-being of these communities.

Mayor's Priority: Quality of Life

Program Notes:

This program was established as part of the restructuring of the former Clinical Health program. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	18	3,580
General Fund	0	0	0	0	0	1
Health Special Revenue Fund	0	0	0	0	0	38
Total	**0**	**0**	**0**	**0**	**18**	**3,619**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	29.8	0.0
General Fund	0.0	0.0	0.0	0.0	0.0	0.0
Health Special Revenue Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**29.8**	**0.0**

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Oral Health

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of students who received dental screenings and preventive care through Project Saving Smiles, a school-linked oral health program	N/A	N/A	N/A	3,066
# of underserved clients identified as eligible for Title V, a federal program that helps low-income children and families access oral health care, through oral health screenings and education	N/A	N/A	N/A	900
% of clients treated at the dental clinics who have no cavities identified within 6 months of their initial visit	N/A	N/A	N/A	39%
% of students with an identified oral health problem during routine screening who are linked to or provided follow-up care	N/A	N/A	N/A	10%
Average number of patients seen per provider per session in dental clinics	N/A	N/A	N/A	6

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Outbreak Management Unit

Description:

The Outbreak Management Unit (OMU) is a disease containment rapid response unit. OMU responds to communicable diseases of public health concern by supporting or leading special operations or forming the core unit to build from when responding to these events. OMU prioritizes settings and groups at increased risk for severe health outcomes and large-scale transmission to have a higher impact in terms of disease burden.

Goal:

The program aims to strengthen HHD's capacity to respond to public health threats and reduce transmission of communicable diseases by ensuring rapid response, timely prevention, and effective mitigation strategies.

Mayor's Priority: Public Safety

Program Notes:

This is a new program for FY2027, reflecting alignment with the City's program framework and operations. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	0	0	0	0	128

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	0.0	0.0	0.5	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of outbreak related investigations completed	N/A	N/A	N/A	100
% of investigations that include outreach to or impact assessment for high-risk or underserved populations	N/A	N/A	N/A	80%
% of outbreak related investigations initiated within 24 hours of receipt	N/A	N/A	N/A	90%
% of outbreaks responded to with public health intervention in the form of testing, vaccination, prophylaxis, pubic notice, or others.	N/A	N/A	N/A	90%
Average number of days to close an outbreak investigation	N/A	N/A	N/A	30

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Pharmacy

Description:

The Health Care Services program provides pharmacy services including dispensing, storing, and distributing medication and vaccines.

Goal:

Provide oversight for Class D pharmacies as required by the Texas State Board of Pharmacy.

Mayor's Priority: Public Safety

Program Notes:

This program's name has been updated from Pharmacy Services to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	0	0	81	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	3.6	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of clinic pharmacies with findings/Corrective Action Plans (CAPs) following an internal inspection/inventory check that are resolved within 72 hours	N/A	N/A	N/A	95%
% of deviation from periodic automatic replenishment (PAR) level	N/A	N/A	N/A	1%
% of medications/devices wasted (expired/damaged) per clinic	N/A	N/A	N/A	5%
Annual ($) cost savings to the health department by using the federal 340B discount program to purchase medications	N/A	N/A	N/A	$500,000
# of medications distributed to Health Clinics	17,775	N/A	16,480	15,000

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Pollution Control

Description:

The Bureau is comprised of multiple programs all working towards our goal. We investigate complaints and events related to pollution, both indoors and outdoors. We collaborate with other local, state, and federal entities for investigations, enforcement, and research. We conduct surveillance of the rivers and bayous, and maintain a network of air quality monitors throughout the city. We deploy our mobile monitoring labs, environmental investigators, and resources to assist with emergency responses. Our Special Initiatives team assists the community with permitting and conducting policy reviews for existing and new sites. Our Community Outreach efforts help to promote the empowerment of residents and citizen science opportunities.

Goal:

Protect public health by improving the quality of ambient and indoor air, water, and land in Houston.

Mayor's Priority: Public Safety

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	0	547
General Fund	53	2,346	0	2,491	0	2,613
Total	**53**	**2,346**	**0**	**2,491**	**0**	**3,160**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	5.5	0.0
General Fund	19.8	0.3	14.3	0.4	17.5	0.4
Total	**19.8**	**0.3**	**14.3**	**0.4**	**23.0**	**0.4**

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Pollution Control

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of 311 cases that were closed and marked resolved.	N/A	N/A	N/A	100%
% of mobile air quality screenings in communities with the greatest environmental health concerns	N/A	N/A	N/A	50%
% of pollution complaint reports submitted by citizens (air, water and waste) that receive supervisory review for unresolved issues and further investigation	N/A	N/A	N/A	80%
Average number of calendar days to complete a priority 1 investigation	N/A	N/A	N/A	1
# of air, water, and waste investigations performed by the Bureau of Pollution Control and Prevention	3,218	2,000	3,549	9,000
Number of site visits as part of the Clean Rivers program	814	798	798	N/A
Percentage of 311 Cases Investigated Within the standard of 10 Business Days	100%	100%	100%	N/A
Percentage of air quality inspections within 24 hours of the initial complaint	100%	100%	100%	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Public Health Education

Description:

The Public Health Education program provides education and community-wide policy, system, and environmental interventions which play a key role in fostering community partnerships to support public health preparedness and response, increase opportunities for healthy eating, active living, and tobacco-free living in order to prevent chronic disease, improve health, and enhance quality of life.

Goal:

Support healthy lifestyles through awareness, education, evidence based health promotion activities, preparedness, and response.

Mayor's Priority: Quality of Life

Program Notes:

This program's name has been updated from Health Education and Outreach to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	394	0	392	0	359

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	4.2	0.0	4.5	0.0	3.1	0.0
Total	**4.2**	**0.0**	**4.5**	**0.0**	**3.1**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of community members that participated in a public health education session (i.e., classes, presentations, workshops) or received health education content through community engagement	N/A	N/A	N/A	180
# of community-based health education sessions conducted per month	N/A	N/A	N/A	12
# of community-based public health education initiatives delivered in priority zip codes with the greatest health needs	N/A	N/A	N/A	75%
% of community participants with increased and/or retained knowledge after attending Office of Public Health Education led education sessions	N/A	N/A	N/A	75%
% of programs rating their satisfaction with technical assistance support requests for program-specific health education as "good" or "very good"	N/A	N/A	N/A	85%
Number of health and wellness observance health promotion activities completed	15	12	12	N/A

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

See To Succeed

Description:

See to Succeed is a public-private partnership kid's vision program that addresses the critical need of sight and eyecare by providing comprehensive eye exams and glasses to school-age students in Houston and surrounding areas. We work with area school districts and charter schools to bus children field-trip style to our high-volume vision clinics during the day.

Goal:

The goal of the program is to enhance the academic experience and outcome for children that have vision impairment that can be improved with glasses.

Mayor's Priority: Quality of Life

Program Notes:

This program was established as part of the restructuring of the former Clinical Health program. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	0	277
General Fund	0	0	0	0	1	1,492
Health Special Revenue Fund	1	0	0	0	0	0
Total	**1**	**0**	**0**	**0**	**1**	**1,769**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	5.5	0.0
General Fund	0.0	0.0	0.0	0.0	12.3	0.0
Health Special Revenue Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**17.8**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of volunteer hours per student	N/A	N/A	N/A	1
% of participating students who demonstrated improved academic performance after their vision exams	N/A	N/A	N/A	80%
% of schools in participating in See to Succeed that are designated as Title I.	N/A	N/A	N/A	83%
% of students receiving glasses within 8 weeks after the exam	N/A	N/A	N/A	80%
# of students receiving vision exams	9,777	9,000	10,500	9,500

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Tuberculosis

Description:

The Tuberculosis (TB) program works with the CDC and the State of Texas to elimination TB in Houston.

Goal:

Our mission is to reduce the prevalence of tuberculosis in the greater Houston area. We screen, identify, and treat individuals with TB. We partner with TB providers to ensure optimal TB care.

Mayor's Priority: Public Safety

Program Notes:

This program was established as part of the restructuring of the former Disease Control and Prevention program. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Essential Public Health Services Fund	0	0	0	0	0	2
General Fund	0	0	0	0	0	2,132
Total	**0**	**0**	**0**	**0**	**0**	**2,134**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Essential Public Health Services Fund	0.0	0.0	0.0	0.0	0.0	0.0
General Fund	0.0	0.0	0.0	0.0	14.4	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**	**14.4**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of TB medication doses given per week per field staff	N/A	N/A	N/A	50
% of newly diagnosed tuberculosis cases with a standard treatment plan (under 12 months) who complete treatment within 12 months	N/A	N/A	N/A	77%
% of tuberculosis cases, suspected cases, and infected contacts who received medical evaluation at HHD clinic within 30 days of report date.	N/A	N/A	N/A	75%
Tuberculosis case rate per 100,000 U.S.-born non-Hispanic Black residents in Houston	N/A	N/A	N/A	6.6
Tuberculosis case rate per 100,000 U.S.-born residents in Houston	N/A	N/A	N/A	5.4

Business Area Program Detail

Business Area : Houston Health Department

Bus Area No. : 3800

Vital Statistics

Description:

The Bureau of Vital Statistics handles the acceptance, preservation, and distribution of birth and death records. Core functions include record retention, processing amendments, serving as a liaison to the Texas Department of State Health Services, providing funeral home relations, and issuing certified birth and death certificates to the public.

Goal:

Serve residents of Houston by issuing birth and death certificates and maintaining statutory compliance through excellence in business practices.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	2,135	1,759	1,983	1,254	0	0
Health Special Revenue Fund	386	601	469	844	2,726	2,561
Total	**2,521**	**2,360**	**2,452**	**2,098**	**2,726**	**2,561**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	19.1	0.2	10.7	0.0	0.0	0.0
Health Special Revenue Fund	2.6	0.0	2.8	0.0	19.0	0.2
Total	**21.7**	**0.2**	**13.5**	**0.0**	**19.0**	**0.2**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of certificates issued per employee per month (both online and in-person)	N/A	N/A	N/A	840
# of community organization partnerships to expand access to vital records services (e.g., birth and death certificates) for underserved residents	N/A	N/A	N/A	3
% of customers that rank services received as 'extremely satisfied' or 'very satisfied'	N/A	N/A	N/A	80%
% of requests for birth or death certificates that were successfully fulfilled by the Health Department	N/A	N/A	N/A	95%
# of certificates (birth and death) issued (both online and in-person)	119,912	90,000	114,407	88,000

Business Area Program Detail

Business Area : Houston Health Department
Bus Area No. : 3800

Debt Service and Interfund Transfers

Description:
Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:
Effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	4,594	0	123	0	0


CITY OF HOUSTON
TEXAS

LIBRARY

Department Description and Mission

Mission

Linking YOU to the world

Vision

To be the most trusted source of information, fostering a connected and informed community where all Houstonians have equitable access to resources and innovative tools to thrive in a global society.

Core Values

1. **Access to Information -** Ensuring open, equitable access to information resources that empower and educate.
2. **Community Connection -** Fostering a sense of belonging, engagement, and support for all Houston residents.
3. **Equity -** Committing to fair and inclusive practices, ensuring that services and resources are accessible to all.
4. **Innovation -** Embracing change, new technologies, and creative solutions to meet evolving community needs.
5. **Lifelong Learning -** Promoting learning at all stages of life, supporting personal and professional growth.

Short Term Goals

1. Grow non-City funding by expanding alternative funding sources including grants and exploring fee-based services i.e. out of area cards, printing, etc.
2. Prioritize high impact services by maintaining and/or expanding operating hours and preserving access to core collections both physical and digital.
3. Maintain service levels with a more flexible, efficient staffing structure.
4. Evaluate all programs, services, and partnerships using data (attendance, card usage, impact) to identify consolidations or eliminations to streamline services.

Long Term Goals

1. Build a resilient library system by growing diversified revenue streams and establishing sustainable cost structures.
2. Align programs to measurable community impact. Focus long-term investment in high-impact areas such as passports, digital literacy, and early education using data to guide decisions.
3. Sustain equitable access across all communities ensuring consistent access to library services, technology, and programs.
4. Strengthen strategic partnerships and system visibility with organizations like Friends groups, schools, and other civic agencies to extend reach, share resources, and reinforce the library’s role as essential infrastructure.

Business Area Budget Summary

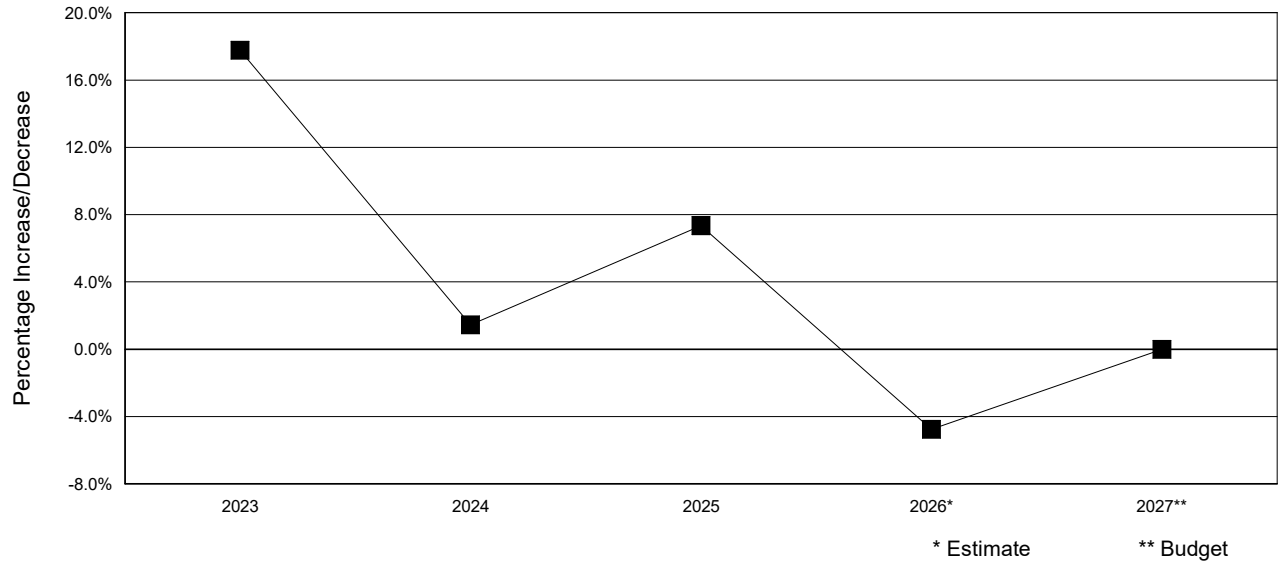
Fund Name : General Fund
Business Area : Library
Fund No. /Bus. Area No. : 1000 / 3400

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	38,504,969	36,715,808	36,715,808	**37,865,224**
	Supplies	275,167	252,143	292,143	**217,143**
	Other Services and Charges	6,295,094	6,726,571	6,686,571	**7,525,086**
	Non-Capital Equipment	7,230,848	6,086,981	6,086,981	**4,924,050**
	Total M & O Expenditures	52,306,078	49,781,503	49,781,503	**50,531,503**
	Debt Service & Other Uses	750,000	750,000	750,000	**0**
	Total Expenditure	53,056,078	50,531,503	50,531,503	**50,531,503**
Revenues		1,114,578	1,043,450	927,490	**926,450**
Staffing	Full-Time Equivalents - Civilian	457.9	439.9	435.7	**443.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	457.9	439.9	435.7	**443.0**
	Full-Time Equivalents - Overtime	0.2	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes a reduction of $1,174,728 for department savings initiatives.

General Fund
Library
Year over Year Expenditure Change



Business Area Budget Summary

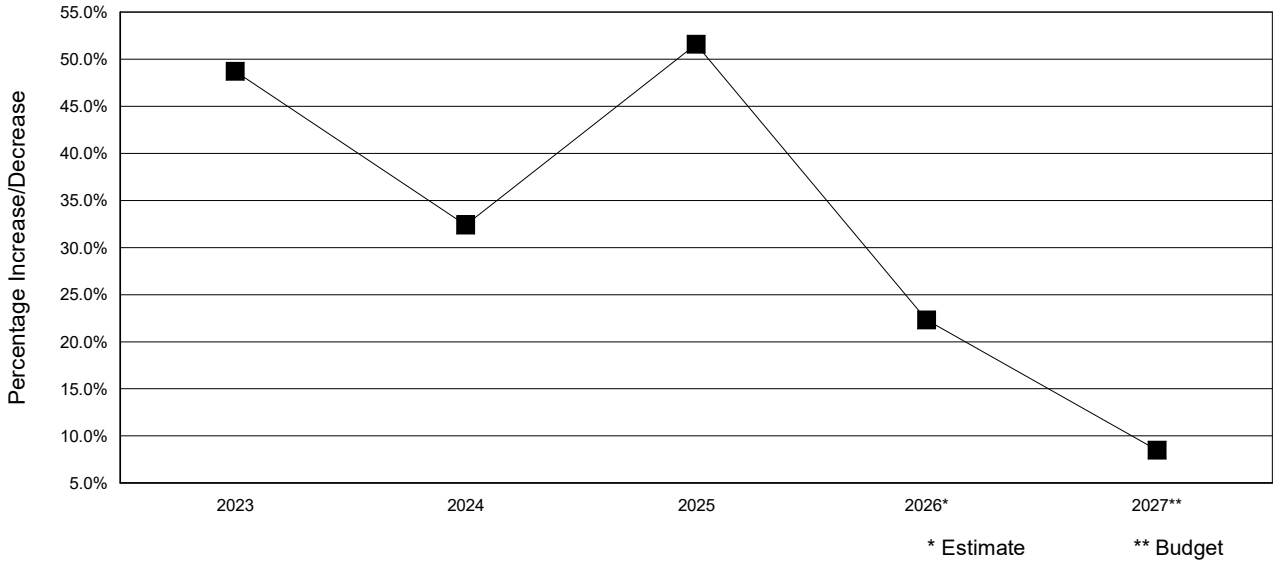
Fund Name : Historic Preservation Fund
Business Area : Library
Fund No. /Bus. Area No. : 2306 / 3400

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	0	0	18,467	**84,525**
	Other Services and Charges	236,108	288,800	270,333	**228,800**
	Total M & O Expenditures	236,108	288,800	288,800	**313,325**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	236,108	288,800	288,800	**313,325**
Revenues		503,349	350,000	507,157	**400,000**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	1.5	**1.5**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	1.5	**1.5**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes 1.5 FTEs for HPL Special Events at the Julia Ideson Building.
- Promotes the preservation of the Houston Public Library Historic Preservation Buildings.

Historic Preservation Fund
Library
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Library
Business Area No. : 3400

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	1,746,451	1,378,450	1,425,107	**1,317,950**
Miscellaneous/Other	-128,524	15,000	9,540	**8,500**
Grand Total	**1,617,927**	**1,393,450**	**1,434,647**	**1,326,450**

Business Area Program Summary

Business Area: Library
Bus. Area No : 3400

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	1,243	9,121	927	8,227	126	9,646
Library Collections	0	9,572	0	9,167	0	8,279
Library Operations	0	24,700	0	23,545	800	24,621
Library Spaces	0	2,181	0	1,717	0	1,111
Literacy and Educational Programs	0	1,274	0	2,289	0	2,432
Special Events	503	236	507	289	400	313
TECHLink	(129)	5,458	0	4,837	0	4,442
Debt Service and Interfund Transfers	0	750	0	750	0	0
Total	**1,617**	**53,292**	**1,434**	**50,821**	**1,326**	**50,844**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	28.7	0.0	18.1	0.0	37.1	0.0
Library Collections	31.1	0.0	35.0	0.0	32.6	0.0
Library Operations	327.8	0.2	306.2	0.0	313.5	0.0
Library Spaces	14.6	0.0	8.8	0.0	8.0	0.0
Literacy and Educational Programs	11.0	0.0	22.6	0.0	23.2	0.0
Special Events	0.0	0.0	1.5	0.0	1.5	0.0
TECHLink	44.7	0.0	45.0	0.0	28.6	0.0
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**457.9**	**0.2**	**437.2**	**0.0**	**444.5**	**0.0**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Library

Bus Area No. : 3400

Administrative Services

Description:

This program provides executive support, strategy, program implementation, partnerships, and supports the HPL Foundation to increase library donations. Oversees communications, branding, public relations, and digital tools (website, chat, online reference / customer helpdesk, reservations, searchable knowledge base, etc.). Manages budget, contracts, restricted accounts, accounts receivables, and procurement. In addition, supports HPL Foundation to increase donations for Library programs and projects.

Goal:

Ensure efficient utilization of all funds, receive donations/grants from private funds to support programs and projects. Timely receive & book revenue.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	1,243	9,121	927	8,227	126	9,646

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	28.7	0.0	18.1	0.0	37.1	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of employees reporting that the are "fully engaged" or "somewhat engaged" in their work	N/A	N/A	N/A	75%
% of invoice payments processed within payment terms	N/A	N/A	N/A	90%
Employee turnover rate	N/A	N/A	N/A	20%
Annual foundation donation/grants	$1,533,586	$1,000,000	$1,200,000	N/A
Texas Library Accreditation	Yes	Yes	N/A	N/A
Average turnaround time for customer responses to the online helpline	3 days	3 days	1.8 days	N/A
Customer Satisfaction	N/A	85%	86.8%	N/A
Expenditures Adopted Budget vs Actual Utilization	102%	98%	101%	98%
Revenues Adopted Budget vs Actual Utilization	153%	100%	103%	100%

Business Area Program Detail

Business Area : Library

Bus Area No. : 3400

Library Collections

Description:

Performs the selection, acquisition, cataloging, and processing of all library materials to provide a wide array resources for all ages that reflect the cultures and diversity of Houston. Oversees fleet, supply and mail distribution, and transportation activities. Manages library cards and LEARNINGLink school partnerships.

Goal:

Provide a comprehensive collection of both print and digital materials for the city.

Mayor's Priority: Quality of Life

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	9,572	0	9,167	0	8,279

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	31.1	0.0	35.0	0.0	32.6	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of customers who report they can find the library materials they are looking for (via survey).	N/A	N/A	N/A	90%
% of library cardholders who actively used library services during the fiscal year	N/A	N/A	N/A	25%
% of total print book titles reflecting diverse cultures, languages, or lived experiences, based on an independent audit	N/A	N/A	N/A	19%
# of electronic item checkouts	4,928,295	5,000,000	6,200,000	6,300,000
# of physical item checkouts	3,828,258	3,750,000	3,700,000	3,750,000
Average number of times newly added library materials are checked out during the fiscal year	4	5	4	5
Annual number of registered cardholders	2,200,000	2,300,000	2,100,000	N/A
Percentage of material collection budget allocated to E-Materials	50%	N/A	N/A	N/A

Business Area Program Detail

Business Area : Library

Bus Area No. : 3400

Library Operations

Description:

This program provides oversight and execution of all aspects of library operations and services, including passports, and grants. Manages public operations, customer service delivery, technology access, staff engagement initiatives, and compliance training and development for staff in Neighborhood Libraries, Central Library, and History Research Centers. Provides system-wide operations, customer service, technology and compliance training and development for staff.

Goal:

Provide equitable access and customer service to library resources, services, and programs. Ensure adequately trained and informed staff to support library operations and customer services.

Mayor's Priority: Quality of Life

Program Notes:

This program has been restructured and its activities are now reported under the History Research Centers program and the Neighborhood Libraries and Central program. Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued or moved to another program to align with the City's program framework.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	24,700	0	23,545	800	24,621

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	327.8	0.2	306.2	0.0	313.5	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Annual in-house library visits	2,200,000	2,300,000	2,303,647	N/A
Annual number of passport & photos processed	49,751	N/A	N/A	N/A
Number of community outreach events	1,000	1,100	950	N/A
Number of hours spent on training (goal increase by 5%)	12,536	N/A	N/A	N/A
Annual revenue from Passport Services	$1,000,768	$900,000	$800,000	N/A

Business Area Program Detail

Business Area : Library

Bus Area No. : 3400

Library Spaces

Description:

This program is responsible for all elements of the library's facilities and buildings including exhibit galleries, civic art, furniture, workspace maintenance, library shelving, equipment, development plans, safety, wellness, emergency preparedness, and security necessary to ensure that every library space is optimized for service to Houston's residents.

Goal:

Provide modern, safe, and accessible library spaces for library services.

Mayor's Priority: Quality of Life

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	2,181	0	1,717	0	1,111

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	14.6	0.0	8.8	0.0	8.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of reported Security incidents at library locations	N/A	N/A	N/A	3,500
% of gallery exhibits and/or artist presentations reflecting diverse cultures, languages, or lived experiences	N/A	N/A	N/A	40%
% of library locations receiving upholstery cleaning at least once during the fiscal year	N/A	N/A	N/A	35%
Average percentage of gallery areas actively used for exhibits during the fiscal year	N/A	N/A	N/A	80%
Total attendance at community group meetings held in library spaces during the fiscal year	65,332	54,000	75,000	75,000
Annual number of community meeting rooms reserved	13,000	14,000	20,000	N/A
Number of exhibitions displayed	45	15	40	N/A
Number of facilities cleaned	10	12	15	N/A
Number of facility renovation and maintenance oversight.	73	N/A	N/A	N/A

Business Area Program Detail

Business Area : Library

Bus Area No. : 3400

Literacy and Educational Programs

Description:

This program provides oversight and execution of all aspects of public program development and delivery. Manages program grants, literacy education programs, community outreach, and special events for all ages.

Goal:

Provide a variety of educational programs that celebrate Houston's unique culture for all ages, while fostering a skilled, well-prepared workforce and community.

Mayor's Priority: Quality of Life

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,274	0	2,289	0	2,432

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	11.0	0.0	22.6	0.0	23.2	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of program attendees reporting that the program has improved their skills or knowledge (via survey)	N/A	N/A	N/A	80%
Average attendance per adult program during the fiscal year	N/A	N/A	N/A	14
Average attendance per youth program during the fiscal year	N/A	N/A	N/A	16
% of Literacy and Educational program participants reporting satisfaction and positive experience with the program (via survey)	95%	85%	95%	85%
Annual number of program attendees	159,052	160,000	175,000	180,000
Annual number of students served for program	60,000	60,000	60,000	N/A
Annual number of workforce literacy classes attendees	7,000	8,000	9,000	N/A
Number of Early Literacy Support Program participants	49,000	50,000	56,000	N/A

Business Area Program Detail

Business Area : Library
Bus Area No. : 3400

Special Events

Description:
The generated income from the rental of the spaces provides a source of funding for the enhancement and maintenance needs of the historic Julia Ideson Building and other historic buildings within the Houston Public Library Systems.

Goal:
Establish a sustainable model that generates revenue to support Houston Public Library's historic buildings. .

Mayor's Priority: Quality of Life

Program Notes:
This program's name has been updated from The Historic Preservation Fund to Special Events, with no changes to its scope or activities. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Historic Preservation Fund	503	236	507	289	400	313

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Historic Preservation Fund	0.0	0.0	1.5	0.0	1.5	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of available event hours booked and utilized for community or private events at the Julia Ideson Building during the fiscal year	N/A	N/A	N/A	30%
% of special event clients who report satisfaction with event coordination services (via survey)	N/A	N/A	N/A	85%
% of total special events net revenue generated from photo shoots during the fiscal year	N/A	N/A	N/A	20%
Net revenue from special events (revenue minus direct event costs)	N/A	N/A	N/A	$540,000
# of events hosted in historic buildings	85	100	109	100
# of facility and furniture improvement projects completed at the Julia Ideson Building during the fiscal year	7	6	12	10
Annual amount of revenue from special events	$380,000	$350,000	$520,000	N/A

Business Area Program Detail

Business Area : Library

Bus Area No. : 3400

TECHLink

Description:

Provides oversight and execution of all aspects of TECHLink operations and services, including public operations, customer service delivery, and technology access.

Goal:

Provide equitable access and customer service to allow for creativity through TECHLink locations.

Mayor's Priority: Quality of Life

Program Notes:

This is a new program established from the former Digital Strategies program. Other Digital Strategies functions have been transferred to the Houston Information Technology Services (HITS) department and are now reported under the Houston Public Library IT Support Program. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	(129)	5,458	0	4,837	0	4,442

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	44.7	0.0	45.0	0.0	28.6	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of available TECHLink equipment hours that are actively used during the fiscal year	N/A	N/A	N/A	45%
% of TECHLink users who return for an additional visit within the fiscal year	N/A	N/A	N/A	60%
% of TECHLink workshop participants reporting improved skills (via survey)	N/A	N/A	N/A	80%
Average number of participants per TECHLink workshop during the fiscal year	N/A	N/A	N/A	4.25
# of Visitors using TECHLink Locations during the fiscal year	28,019	27,000	29,000	30,000

Business Area Program Detail

Business Area : Library
Bus Area No. : 3400

Debt Service and Interfund Transfers

Description:
Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:
Effectively manages debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	750	0	750	0	0


CITY OF HOUSTON
TEXAS

NEIGHBORHOODS

Department Description and Mission

MISSION STATEMENT
The Department of Neighborhoods works with residents and community partners to enhance the quality of life for Houstonians by fostering strong, inclusive, and empowered communities. Through outreach, strategic partnerships, and responsive service, we address community needs through programs including:

- Mayor's Assistance Office
- Office of Gang Prevention and Intervention
- Office of Neighborhood Engagement
- Office of New Americans and Language Access
- Office of Veterans and Military Affairs
- Office for People with Disabilities
- Human Trafficking and Domestic Violence

Our commitment is to lead positive changes in our community through partnership, advocacy, and education to ensure every Houstonian has the opportunity to thrive in a safe, supportive, and connected community.

Department Short Term Goals

1. **Strengthen Community Engagement**
   - Expand outreach efforts to connect more residents with available programs and services.
   - Host neighborhood forums to encourage dialogue between city departments and community members.
   - Increase participation in local initiatives through targeted awareness campaigns.
   - Launch volunteer-driven community engagement projects.
2. **Increase Support for Vulnerable Communities**
   - Align assistance programs with community needs.
   - Develop workshops to educate residents on gang and human trafficking prevention and available support resources.
   - Strengthen language access services to support Houston's diverse communities.
   - Create volunteer opportunities to help with resource distribution and direct community support initiatives.
3. **Advance Public Safety and Intervention Efforts**
   - Implement gang prevention and intervention programs in high-risk areas.
   - Collaborate with law enforcement and social service organizations to improve victim support for human trafficking and domestic violence.
   - Organize public education campaigns to raise awareness on safety-related issues.
4. **Expand Educational Opportunities**
   - Enhance youth leadership programs connecting youth with professionals in various fields.
   - Increase access to adult education programs and post-secondary credentials.
   - Recruit volunteers to assist with tutoring, career coaching, and educational workshops.
5. **Improve Accessibility and Assistance Through the Mayor's Assistance Office**
   - Develop online and in-person support channels for residents seeking assistance.
   - Increase collaboration between city departments to enhance service delivery.
   - Continue support for the Super Neighborhood Councils that are volunteer driven to support residents' ability to navigate city services.
6. **Expand Volunteer Engagement Across Programs**
   - Establish a citywide volunteer network to assist with various department initiatives.
   - Recognize and celebrate volunteers through appreciation events and awards.
   - Provide training programs for volunteers to enhance their ability to serve the community effectively.
   - Create new partnerships with organizations to expand the reach and impact of volunteer efforts.

Department Long Term Goals

Making government services more accessible – especially through data and technology.
Acquiring funding is directed at amplifying current services to meet the needs of Houston's growing population.
Working in collaboration with others to connect residents to resources.
Making it easier for residents to engage on a neighborhood and citywide level.

Business Area Budget Summary

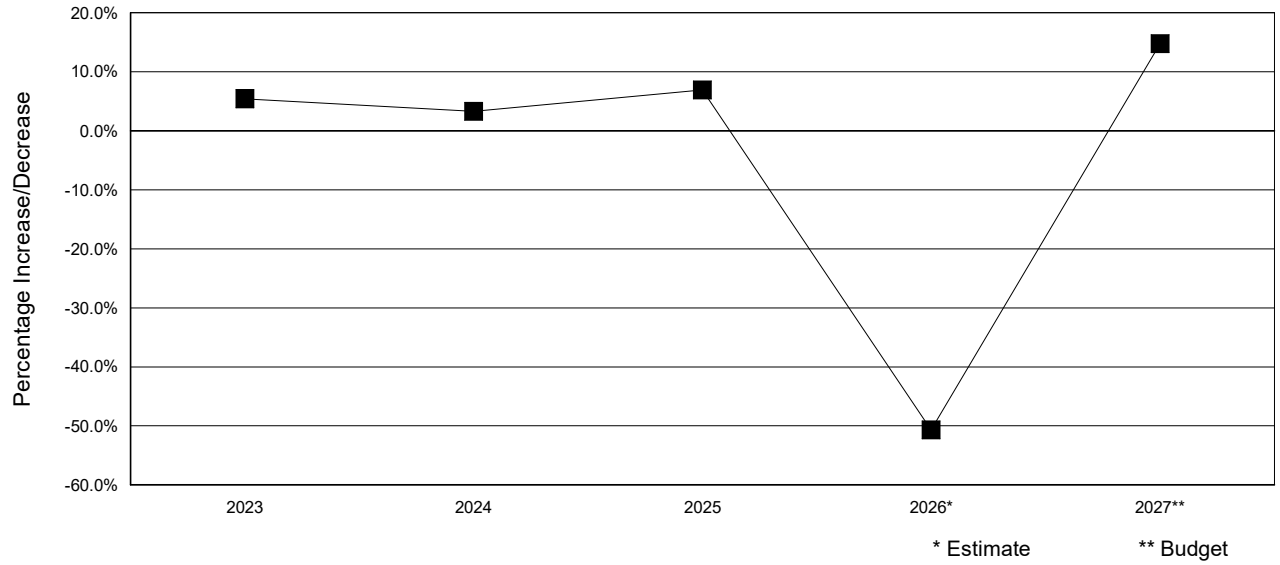
Fund Name : General Fund
Business Area : Department of Neighborhoods
Fund No. /Bus. Area No. : 1000 / 1100

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	8,617,024	5,030,885	4,711,871	**5,834,327**
	Supplies	85,257	38,150	39,350	**44,140**
	Other Services and Charges	4,307,092	1,669,418	1,668,218	**1,491,942**
	Equipment	14,300	1,600	1,600	**0**
	Total M & O Expenditures	13,023,673	6,740,053	6,421,039	**7,370,409**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	13,023,673	6,740,053	6,421,039	**7,370,409**
Revenues		2,045,873	243,145	145,523	**1,113,411**
Staffing	Full-Time Equivalents - Civilian	73.8	39.7	36.8	**41.6**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	73.8	39.7	36.8	**41.6**
	Full-Time Equivalents - Overtime	0.2	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes a reduction of $286,040 for department savings initiatives.
- The FY2027 Budget includes the consolidation of Office People Disabilities from Houston Public Works.

General Fund
Department of Neighborhoods
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Department of Neighborhoods
Business Area No. : 1100

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	1,257,664	0	600	**600**
Direct Interfund Services	0	243,145	143,423	**1,112,811**
Miscellaneous/Other	32,008	0	1,500	**0**
Other Fines and Forfeits	756,201	0	0	**0**
Grand Total	**2,045,873**	**243,145**	**145,523**	**1,113,411**

Business Area Program Summary

Business Area: **Department of Neighborhoods**
Bus. Area No : **1100**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	0	3,333	2	2,634	0	2,602
Code Enforcement	2,046	6,681	0	0	0	0
Mayor's Assistance Office	0	1,190	0	1,504	0	1,365
Office Human Trafficking And Domestic Violence	0	-2	144	86	243	243
Office of Education & Youth Engagement	0	0	0	209	0	239
Office Of Gang Prevention And Intervention	0	789	0	608	0	599
Office Of Neighborhood Engagement	0	636	0	816	0	883
Office Of New Americans And Immigrant Communities	0	397	0	395	0	438
Office of People with Disabilities	0	0	0	0	870	870
Office Of Veterans And Military Affairs	0	0	0	169	0	131
Total	**2,046**	**13,024**	**146**	**6,421**	**1,113**	**7,370**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	5.0	0.0	9.6	0.0	10.5	0.0
Code Enforcement	44.5	0.2	0.0	0.0	0.0	0.0
Mayor's Assistance Office	10.4	0.0	11.4	0.0	9.4	0.0
Office Human Trafficking And Domestic Violence	0.0	0.0	1.0	0.0	1.0	0.0
Office of Education & Youth Engagement	0.0	0.0	1.0	0.0	1.0	0.0
Office Of Gang Prevention And Intervention	6.1	0.0	4.8	0.0	4.7	0.0
Office Of Neighborhood Engagement	5.0	0.0	6.0	0.0	6.0	0.0
Office Of New Americans And Immigrant Communities	2.8	0.0	2.0	0.0	3.0	0.0
Office of People with Disabilities	0.0	0.0	0.0	0.0	5.0	0.0
Office Of Veterans And Military Affairs	0.0	0.0	1.0	0.0	1.0	0.0
Total:	**73.8**	**0.2**	**36.8**	**0.0**	**41.6**	**0.0**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Department of Neighborhoods

Bus Area No. : 1100

Administrative Services

Description:

Provides executive support and leadership to all divisions of the department. Provides all divisions with services in budget, purchasing, receiving grants, receiving funds, and account payables.

Goal:

Standardizing processes, guiding discussions through processes and editing processes for efficiency

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	3,333	2	2,634	0	2,602

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	5.0	0.0	9.6	0.0	10.5	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Expenditures Adopted Budget vs. Actual Utilization	90%	98%	86%	98%
Revenues Adopted Budget vs. Actual Utilization	79%	100%	60%	100%

Business Area Program Detail

Business Area : Department of Neighborhoods

Bus Area No. : 1100

Code Enforcement

Description:

Enforces City codes pertaining to dangerous buildings, weeded lots, junked motor vehicles, and unlawfully placed signs upon the City's right-of-way. Responds to emergencies caused by natural disaster. Provides timely and effective customer service to the public. Note: Beginning in FY2026, the Code Enforcement program—along with its associated operations and budget—will transition from the Department of Neighborhoods to the Houston Public Works department.

Goal:

Enforce and monitor City of Houston residential code enforcement policy through inspection and the abatement of blight in Houston communities to increase public safety and health.

Mayor's Priority: Quality of Life

Program Notes:

This program has been retired as part of updates to the City's program framework. Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	2,046	6,681	0	0	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	44.5	0.2	0.0	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Average daily inspections	250	N/A	N/A	N/A
Average days from request to initial inspection	45	N/A	N/A	N/A
Dangerous buildings demolished	325	N/A	N/A	N/A
Dangerous buildings secured/make safe	415	N/A	N/A	N/A
Junk motor vehicles resolved	400	N/A	N/A	N/A
Rate of voluntary compliance (as % of closed projects)	87%	N/A	N/A	N/A
Weeded lot cuts	13,500	N/A	N/A	N/A

Business Area Program Detail

Business Area : Department of Neighborhoods

Bus Area No. : 1100

Mayor's Assistance Office

Description:

Coordinate responses, requests, and resolutions for constituent concerns, city services, and field investigations. Facilitate civic engagement through the oversight of the Super Neighborhood program, community programs, and collaboration with Civic Clubs, Neighborhood Organizations, and Homeowner Associations.

Goal:

Build civic capacity, fostering community and connecting and improving residents' access to services.

Mayor's Priority: Quality of Life

Program Notes:

This program's name has been updated from Community Engagement to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,190	0	1,504	0	1,365

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	10.4	0.0	11.4	0.0	9.4	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of meetings and events where Mayor's Assistance Office staff presented information about Department of Neighborhoods' programs during the fiscal year.	N/A	N/A	N/A	150
# of super neighborhood meetings and community events attended by Mayor's Assistance Office staff	N/A	N/A	N/A	200
% active of super neighborhoods receiving grant dollars	N/A	N/A	N/A	100%
% of outreach materials meeting established language and accessibility standards.	N/A	N/A	N/A	100%
% of Super Neighborhoods that have established by-laws and conduct community meetings	N/A	N/A	N/A	100%
Council Inquiries - worked/completed	433	325	280	N/A
Request for service - worked/completed	7,019	5,500	8,000	N/A
Served through civic engagement programs	34,972	30,000	40,000	N/A
Super Neighborhood Meetings facilitated	241	180	140	N/A

Business Area Program Detail

Business Area : Department of Neighborhoods

Bus Area No. : 1100

Office Human Trafficking And Domestic Violence

Description:

Partnership with local shelters, community-based organizations, and service providers to support confirmed and potential victims of human trafficking through essential services, including shelter, legal assistance, and case management. Collaborates with municipal departments to implement human trafficking prevention programs, raise awareness, and provide training to professionals in healthcare and other sectors. Ensures victims are connected with necessary resources for safety, recovery, and reintegration into society.

Goal:

Addressing the root causes of obstacles / barriers that impede individual's potential to improve their quality of life

Mayor's Priority: Public Safety

Program Notes:

This program's name has been updated from Human Trafficking to better reflect program alignment.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	-2	144	86	243	243

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	1.0	0.0	1.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of nights stay in shelter given to residents seeking safety from violence and/or trafficking	1,470	1,600	1,600	1,600
Number of direct services provided to confirmed and potential victims of trafficking	1,531	2,300	900	2,300
Number of Municipal Court Diversion program participants who completed program requirements	16	30	35	30

Business Area Program Detail

Business Area : Department of Neighborhoods

Bus Area No. : 1100

Office of Education & Youth Engagement

Description:

Promotes and provides access to equitable education and job opportunities for youth in the Houston Area through corporate partners, governmental entities and community organizations.

Goal:

Supporting the family unit and the organizations which support them to improve the quality of life

Mayor's Priority: Quality of Life

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	0	0	209	0	239

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	1.0	0.0	1.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of summer job opportunities for youth	N/A	25,000	15,000	25,000
# of youth supported & needs met through resource accessibility	N/A	10,000	11,000	10,000

Business Area Program Detail

Business Area : Department of Neighborhoods

Bus Area No. : 1100

Office Of Gang Prevention And Intervention

Description:

Develops and implements programs that serve youth, families, and communities through direct services, collaboration, outreach, education, and policy development.

Goal:

Supporting the family unit and the organizations which support them to improve the quality of life

Mayor's Priority: Public Safety

Program Notes:

This program's name has been updated from Gang Prevention and Intervention Services to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	789	0	608	0	599

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	6.1	0.0	4.8	0.0	4.7	0.0

Business Area Program Detail

Business Area : Department of Neighborhoods
Bus Area No. : 1100

Office Of Gang Prevention And Intervention

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of youth participants in gang prevention and intervention programs, events, and presentations during the fiscal year	N/A	N/A	N/A	3,000
% of outreach materials meeting established language and accessibility standards.	N/A	N/A	N/A	100%
% of youth participants assessed as needing additional services who are referred to and connected with appropriate external support services	N/A	N/A	N/A	100%
% of youth who complete the goals stated in their case management service plan within 90 days	N/A	N/A	N/A	100%
Number of educational and gang awareness presentations	130	90	200	N/A
Number of professionals/adults trained	1,336	800	500	N/A
Percent of Anti-Gang Program youth who completed program services	89%	80%	85%	N/A
Percent of Anti-Gang Program youth who reoffend	0%	3%	3%	N/A
Percentage of presentation participants with increased knowledge of anti-social behaviors and resistance strategies	N/A	100%	100%	N/A
Youth served through Anti-Gang Programs	5,654	6,000	2,300	N/A

Business Area Program Detail

Business Area : Department of Neighborhoods

Bus Area No. : 1100

Office Of Neighborhood Engagement

Description:

Coordinates, promotes, and plans innovative civic engagement programs and volunteerism throughout the City of Houston with assistance of community and nonprofit stakeholders.

Goal:

Build civic capacity, fostering community and connecting and improving residents' access to services.

Mayor's Priority: Quality of Life

Program Notes:

This program's name has been updated from Neighborhood Initiatives to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	636	0	816	0	883

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	5.0	0.0	6.0	0.0	6.0	0.0

Business Area Program Detail

Business Area : Department of Neighborhoods
Bus Area No. : 1100

Office Of Neighborhood Engagement

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of residents participating in city-supported civic engagement activities	N/A	N/A	N/A	4,000
% of outreach materials meeting established language and accessibility standards.	N/A	N/A	N/A	100%
% of residents who say the event was helpful and met their needs (based on survey responses of “Yes or No" to the question "Was this event helpful?")	N/A	N/A	N/A	90%
Estimated dollar value of volunteer hours provided to the City of Houston and of the services provided to the community through department partnerships during the fiscal year	N/A	N/A	N/A	$ 600,000
Dollars saved by City of Houston and area non-profits via the use of volunteer labor	$393,843	$2,147,961	$ 403,000	N/A
Number of hours dedicated by volunteers to complete projects sponsored by the City and/or nonprofit organizations to benefit Houstonians effected by hardships	11,725	13,260	12,000	N/A
Number of neighborhood initiatives coordinated such as AMOS, Neighborhood Academy, University, and Bandit Sign program.	154	237	120	N/A
Number of projects completed using volunteer labor	381	322	780	N/A
Number of volunteer participants	2,688	4,000	2,700	N/A
Number of youth leadership events facilitated	104	122	100	N/A

Business Area Program Detail

Business Area : Department of Neighborhoods

Bus Area No. : 1100

Office Of New Americans And Immigrant Communities

Description:

Partners with community-based organizations and volunteers to reach out to Houston's diverse community of immigrants, ex-patriates and refugees to facilitate their successful civic, economic, and cultural integration as members of our community. Facilitates local immigration policy and City's Language Access Plan that enables the City's departments to better communicate and serve non-English speakers and immigrant communities.

Goal:

Addressing the root causes of obstacles / barriers that impede individual's potential to improve their quality of life

Mayor's Priority: Quality of Life

Program Notes:

This program's name has been updated from New American Services to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	397	0	395	0	438

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	2.8	0.0	2.0	0.0	3.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of city departments with staff who successfully completed Language Access training	N/A	N/A	N/A	100%
% of outreach materials meeting established language and accessibility standards.	N/A	N/A	N/A	100%
# of COH employees trained in Language Access to provide translation and interpretation services to non-English speaking residents	135	300	0	300
Number of citizenship forums	8	10	8	N/A
Number of immigrant and refugee residents served	74,119	100,000	35,000	N/A
Number of individuals screened for citizenship application process	434	700	700	N/A
Number of interpretation services provided	9,672	2,500	16,000	N/A
Number of program and outreach efforts facilitated	160	40	140	N/A
Percentage of individuals screened that complete citizenship applications	37%	60%	25%	N/A
Percentage of users satisfied with language service delivered via interpretation stations or app	94%	98%	99%	N/A

Business Area Program Detail

Business Area : Department of Neighborhoods

Bus Area No. : 1100

Office of People with Disabilities

Description:

Promotes and provides access to equitable education and job opportunities for youth in the Houston Area through corporate partners, governmental entities and community organizations.

Goal:

Addressing the root causes of obstacles / barriers that impede individual's potential to improve their quality of life

Mayor's Priority: Infrastructure

Program Notes:

This is a new program for FY2027, reflecting alignment with the City's program framework and operations. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	0	0	0	870	870

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	0.0	0.0	5.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of ADA-focused community meetings, outreach events and trainings organized	N/A	N/A	N/A	50
% of outreach materials meeting established language and accessibility standards.	N/A	N/A	N/A	100%
% of people trained in ADA accessibility practices and policies who scored 80% or higher on the training post-test	N/A	N/A	N/A	80%

Business Area Program Detail

Business Area : Department of Neighborhoods

Bus Area No. : 1100

Office Of Veterans And Military Affairs

Description:

Provides central coordination and support for veteran service organizations in Houston. Assists veterans and their families by providing guidance on health and education benefits, housing, employment and other resources. Also, serves as liaison to the Veterans Affairs Department (Federal) and other governmental agencies serving veterans and the military. Note: Beginning in FY2026, this program will include veteran services previously supported by the Mayor's Office, as reflected in the associated performance measures. This change marks the establishment of the Veterans Affairs program within the Department of Neighborhoods.

Goal:

Addressing the root causes of obstacles / barriers that impede individual's potential to improve their quality of life

Mayor's Priority: Quality of Life

Program Notes:

This program's name has been updated from Veterans' Affairs to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	0	0	169	0	131

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	1.0	0.0	1.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of residents, including veterans and the family of veterans, connected to City services or community programs that address the needs of veterans	N/A	N/A	N/A	1,100
# of veteran-focused resource events and presentations organized during the fiscal year	N/A	N/A	N/A	10
% of outreach materials meeting established language and accessibility standards.	N/A	N/A	N/A	100%
% of residents who say the event was helpful and met their needs (based on survey responses of "Yes or No" to the question "Was this event helpful?")	N/A	N/A	N/A	90%
# of veterans and military members supported and needs met through resources accessibility	1,100	1,100	1,250	N/A
# of veterans community events hosted/attended	525	525	100	N/A

PARKS AND RECREATION

Department Description and Mission

The mission of the Houston Parks and Recreation Department (HPARD) is to enhance the quality of urban life by providing safe, well-maintained parks and offering affordable programming for our community. What began over a century ago with two facilities – Sam Houston Park and Hermann Park – has grown to over 380, showcasing a wide variety of amenities and services. Our vast portfolio includes swimming pools, community centers, tennis/pickleball and basketball courts, fitness centers, golf courses, hike and bike trails, skate parks, dog parks, and nature preserve areas, just to name a few. One of HPARD's crowning achievements is earning an accreditation through the Commission for Accreditation of Park and Recreation Agencies and the National Recreation and Park Association (CAPRA-NRPA). CAPRA-NRPA accredits park and recreation agencies for excellence in operation and service. This benchmark achievement is tangible proof of HPARD's commitment to first-rate service and community engagement. It is also evidence of our continued effort to remain one of the best parks and recreation operations in the nation.

The vision of HPARD is "The pursuit of a park system that is equitable and balanced and provides engaging programming for people of all abilities and socio-economic levels." Of all the things that make living in Houston so enjoyable, high on the list are city parks. We take pride in the stewardship of the city's greenspace and delivering upon our goals:

Short-Term Goals

- Maintain and operate facilities and trails within HPARD using existing resources available.
- Maintain the grounds for all parks, esplanades, libraries, and multi-purpose centers.
- Maintain the park's tree inventory throughout the city.
- Offer a variety of Community Center programs and recreational activities in parks to serve our citizens.
- Develop strategic partnerships with Harris County and other agencies to cost share on park development projects and support enhanced park maintenance.
- Work with partners to revitalize playgrounds, pools, tennis courts and sports fields so every community has safe and accessible park amenities,

Long-Term Goals

- Adhere to the NRPA standards so that the department may stay in compliance with accreditation mandates.
- Acquire and develop new park land and facilities with Capital Improvement Plan (CIP) funding, Houston Parks Board (HPB) and private partners.
- Search and apply for grants to supplement funding for recreational and sports programs offered to the public.
- Pursue opportunities with private partners to adopt esplanades and support enhancement of playgrounds and sports fields.
- Continue to develop and strive to offer quality parks in every community.

Business Area Budget Summary

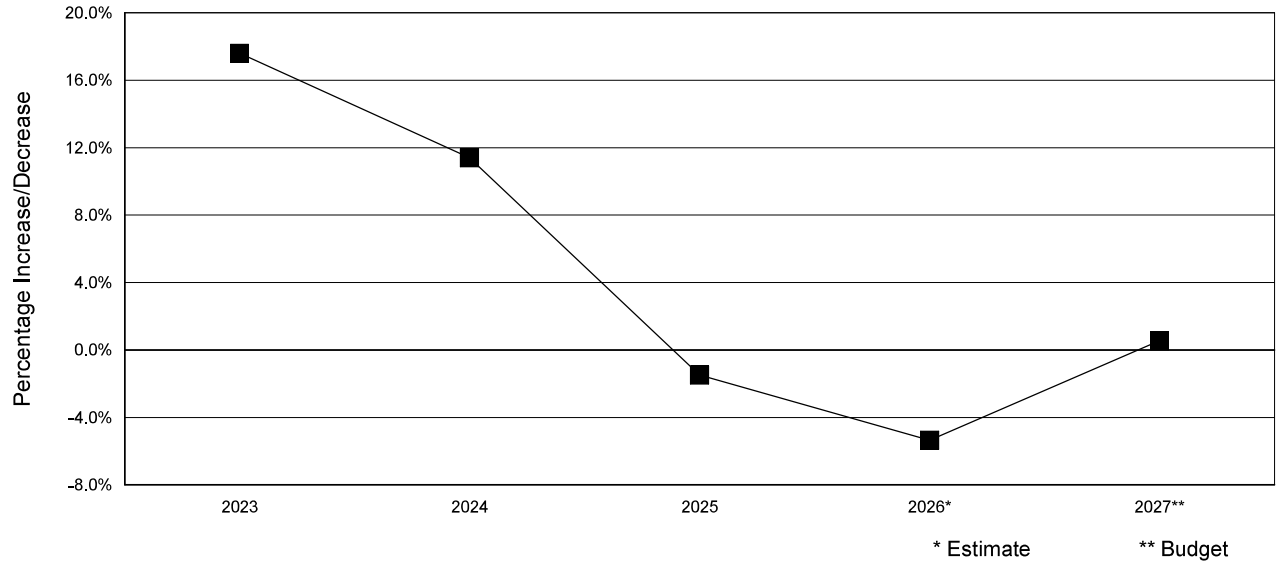
Fund Name : General Fund
Business Area : Parks and Recreation
Fund No. /Bus. Area No. : 1000 / 3600

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	48,882,574	43,816,012	43,816,012	**45,394,481**
	Supplies	3,290,398	3,111,980	3,124,370	**3,231,255**
	Other Services and Charges	39,798,767	39,911,059	39,898,669	**38,700,675**
	Non-Capital Equipment	19,840	151,700	151,700	**151,700**
	Total M & O Expenditures	91,991,579	86,990,751	86,990,751	**87,478,111**
	Debt Service & Other Uses	1,065,275	1,065,275	1,065,275	**1,065,275**
	Total Expenditure	93,056,854	88,056,026	88,056,026	**88,543,386**
Revenues		1,645,215	1,040,467	1,005,267	**1,040,267**
Staffing	Full-Time Equivalents - Civilian	593.0	604.9	594.5	**573.2**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	593.0	604.9	594.5	**573.2**
	Full-Time Equivalents - Overtime	23.7	4.3	5.9	**6.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- Maintain and upkeep park grounds, facilities, and trails to offer high-quality recreational experiences to citizens who will benefit from programs offered at community centers, aquatic facilities, sports complexes, playgrounds, the adaptive recreation facility, and Lake Houston Wilderness Park.
- The FY2027 Budget includes a reduction of $300,000 for department savings initiatives.

General Fund
Parks and Recreation
Year over Year Expenditure Change



Business Area Budget Summary

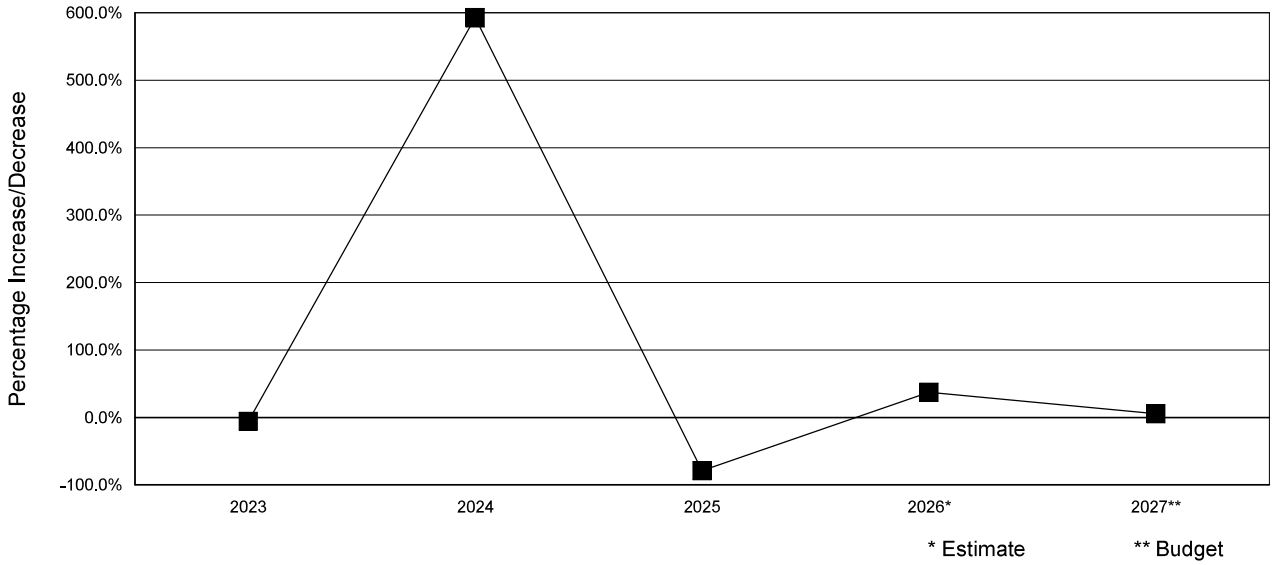
Fund Name : Park Special Revenue Fund
Business Area : Parks and Recreation
Fund No. /Bus. Area No. : 2100 / 3600

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	1,041,643	1,135,352	890,031	**1,033,929**
	Supplies	351,821	986,100	986,100	**996,240**
	Other Services and Charges	1,542,342	2,106,274	2,103,153	**2,169,970**
	Equipment	0	60,000	60,000	**60,000**
	Total M & O Expenditures	2,935,806	4,287,726	4,039,284	**4,260,139**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	2,935,806	4,287,726	4,039,284	**4,260,139**
Revenues		3,519,404	3,501,800	3,714,527	**3,292,500**
Staffing	Full-Time Equivalents - Civilian	14.0	18.0	13.3	**15.5**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	14.0	18.0	13.3	**15.5**
	Full-Time Equivalents - Overtime	0.1	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, pension contribution and municipal employees contractual pay increases.
- o The FY2027 Budget includes expenditures for repairs to ballfield lights and grounds.
- o FY2027 Revenues Budget includes $500,000 funding from Astro Golf Foundation (AGF) to maintain, operate, repair, replace, and renovate city parks' amenities.
- o Supplements operational maintenance at Lake Houston Wilderness Park and Sports Fields.

Park Special Revenue Fund
Parks and Recreation
Year over Year Expenditure Change



Business Area Budget Summary

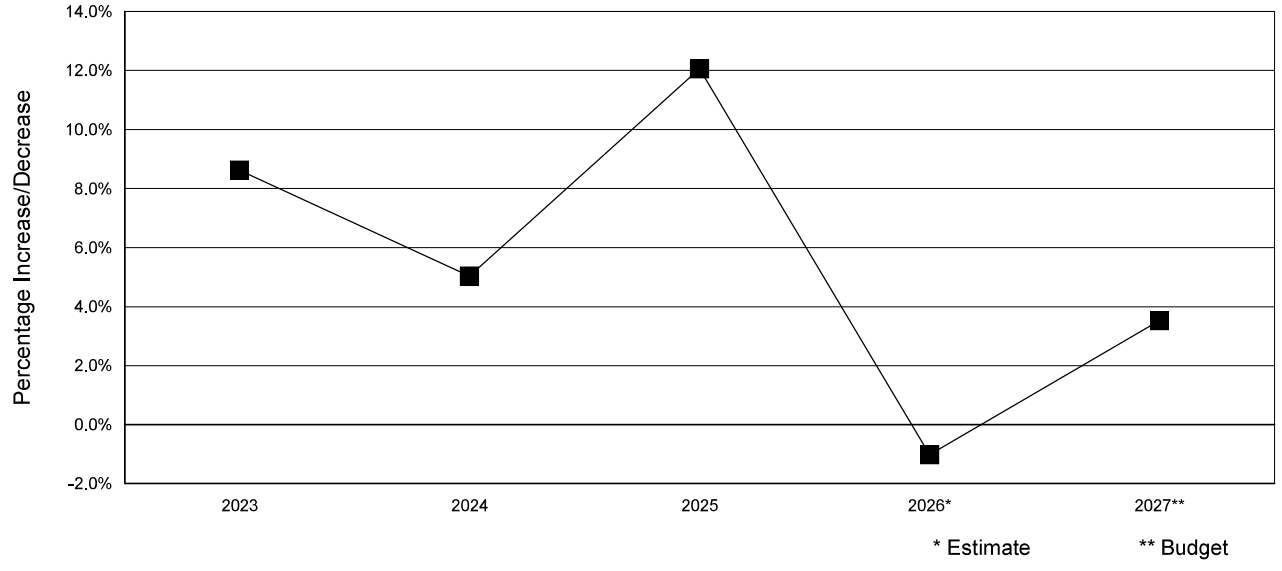
Fund Name : Parks Golf Special Revenue Fund
Business Area : Parks and Recreation
Fund No. /Bus. Area No. : 2104 / 3600

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	4,687,694	4,858,683	4,237,057	**4,553,123**
	Supplies	1,495,660	1,333,736	1,733,735	**1,701,480**
	Other Services and Charges	2,173,401	2,312,415	2,293,343	**2,625,507**
	Total M & O Expenditures	8,356,755	8,504,834	8,264,135	**8,880,110**
	Debt Service & Other Uses	704,078	704,078	704,078	**404,078**
	Total Expenditure	9,060,833	9,208,912	8,968,213	**9,284,188**
Revenues		8,588,958	8,799,100	8,979,088	**9,182,900**
Staffing	Full-Time Equivalents - Civilian	46.8	59.4	43.4	**50.5**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	46.8	59.4	43.4	**50.5**
	Full-Time Equivalents - Overtime	6.8	2.7	6.1	**2.5**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- Administers the operation and maintenance of City operated and privatized golf courses to achieve the highest standards both in performance and customer service.
- FY2027 Budget includes additional expenses for the operation and maintenance of the Professional Golfers' Association (PGA) Annual Tournament at Memorial Golf Course.
- FY2027 Budget includes funding for golf carts loan payment.

Parks Golf Special Revenue Fund
Parks and Recreation
Year over Year Expenditure Change



Business Area Budget Summary

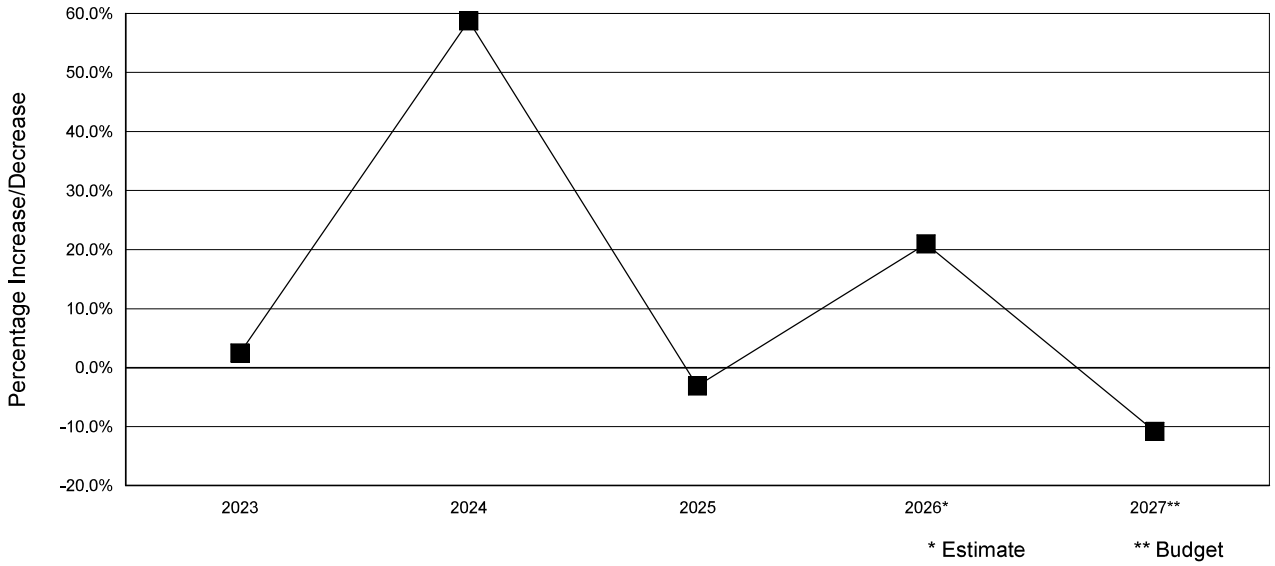
Fund Name : Maintenance Renewal and Replacement Fund
Business Area : Parks and Recreation
Fund No. /Bus. Area No. : 2105 / 3600

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	1,050,809	1,032,582	1,032,582	**1,060,141**
	Supplies	65,728	95,600	300,406	**95,600**
	Other Services and Charges	2,956,129	3,798,763	3,593,957	**3,238,231**
	Total M & O Expenditures	4,072,666	4,926,945	4,926,945	**4,393,972**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	4,072,666	4,926,945	4,926,945	**4,393,972**
Revenues		6,113,809	5,291,960	5,291,960	**5,336,026**
Staffing	Full-Time Equivalents - Civilian	13.0	14.0	13.2	**13.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	13.0	14.0	13.2	**13.0**
	Full-Time Equivalents - Overtime	0.7	0.1	0.1	**0.1**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes a $5.3 million transfer from the General Fund.
- The FY2027 Budget includes funding for preventative maintenance/replacement of irrigation controllers and systems at sports fields and esplanades.

Maintenance Renewal and Replacement Fund
Parks and Recreation
Year over Year Expenditure Change



Business Area Budget Summary

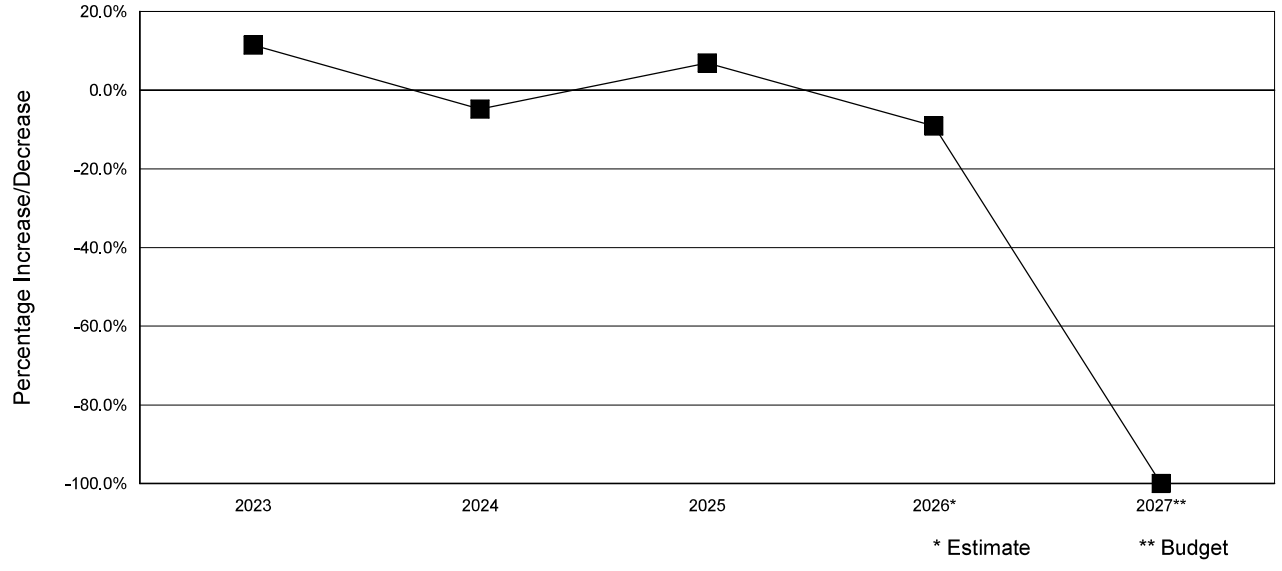
Fund Name : Bayou Greenway 2020 Fund
Business Area : Parks and Recreation
Fund No. /Bus. Area No. : 2106 / 3600

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	947,302	1,191,189	835,623	**0**
	Supplies	22,111	40,600	40,600	**0**
	Other Services and Charges	28,536	35,036	30,727	**0**
	Total M & O Expenditures	997,949	1,266,825	906,950	**0**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	997,949	1,266,825	906,950	**0**
Revenues		776,569	959,000	46,000	**0**
Staffing	Full-Time Equivalents - Civilian	13.8	16.8	9.3	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	13.8	16.8	9.3	**0.0**
	Full-Time Equivalents - Overtime	0.3	0.0	0.4	**0.0**

Significant Budget Changes and Highlights

- Houston Parks Board has ended their contract with Houston Parks and Recreation Department. As a result, Bayou Greenway 2020 Fund has no remaining personnel or associated expenditures.

Bayou Greenway 2020 Fund
Parks and Recreation
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Parks and Recreation
Business Area No. : 3600

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	11,468,718	11,920,867	11,166,674	**11,454,367**
Interest	288,334	242,000	269,000	**237,000**
Intergovernmental	1,216,000	608,000	608,000	**608,000**
Licenses and Permits	161,197	183,000	183,000	**170,000**
Miscellaneous/Other	1,095,897	1,046,500	1,218,184	**1,046,300**
Other Fines and Forfeits	0	0	24	**0**
Other Resources	6,413,809	5,591,960	5,591,960	**5,336,026**
Grand Total	**20,643,955**	**19,592,327**	**19,036,842**	**18,851,693**

Business Area Program Summary

Business Area: Parks and Recreation
Bus. Area No : 3600

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Adaptive Sports and Recreation	4	842	5	918	5	837
Administrative Services	1,683	21,916	1,587	20,436	2,120	21,393
Aquatic Centers Operation	0	3,001	0	3,092	0	3,844
Community Center Operations	265	12,107	244	10,917	293	11,143
Executive Oversight	1,642	1,797	1,000	1,644	0	0
Facilities Maintenance	5,878	14,022	4,969	14,949	5,268	14,588
Golf Operations	8,589	8,356	8,979	8,264	9,183	8,880
Grounds Maintenance	1,269	20,051	783	18,065	586	17,973
Lake Houston Wilderness Park	400	1,286	451	1,330	410	1,391
Natural Resources Management	0	368	0	558	0	624
Park Development and Renovation	0	808	0	714	0	0
Park Safety and Security	0	3,929	0	3,868	0	3,862
Recreation and Fitness	605	2,512	688	2,558	634	2,405
Tennis Operations	309	1,277	331	1,309	353	1,555
Urban Forestry	0	2,552	0	2,364	0	2,159
Debt Service and Interfund Transfers	0	15,300	0	15,911	0	15,828
Total	**20,644**	**110,124**	**19,037**	**106,897**	**18,852**	**106,482**

Business Area Program Summary

Business Area: Parks and Recreation
Bus. Area No : 3600

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Adaptive Sports and Recreation	8.7	0.0	8.8	0.0	8.5	0.0
Administrative Services	16.8	0.0	9.3	0.0	21.5	0.0
Aquatic Centers Operation	32.6	0.0	40.0	0.0	40.0	0.0
Community Center Operations	156.9	0.0	161.9	0.0	132.2	0.0
Executive Oversight	12.2	0.0	10.5	0.0	0.0	0.0
Facilities Maintenance	74.4	5.5	83.1	0.5	83.8	0.5
Golf Operations	46.8	6.8	43.4	6.1	50.5	2.5
Grounds Maintenance	226.7	12.8	205.5	4.5	199.8	4.2
Lake Houston Wilderness Park	13.9	0.1	13.1	0.0	13.0	0.0
Natural Resources Management	3.7	0.0	6.9	0.0	6.6	0.0
Park Development and Renovation	0.0	0.0	0.0	0.0	0.0	0.0
Park Safety and Security	39.2	5.4	40.6	1.4	40.6	1.4
Recreation and Fitness	19.8	0.0	19.4	0.0	18.3	0.0
Tennis Operations	14.2	0.0	17.3	0.0	22.6	0.0
Urban Forestry	14.7	1.0	13.9	0.0	14.8	0.0
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**680.6**	**31.6**	**673.7**	**12.5**	**652.2**	**8.6**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Parks and Recreation
Bus Area No. : 3600

Adaptive Sports and Recreation

Description:
Offers a variety of recreational, sporting and quality of life programming for people with disabilities. Opportunities include structured classes, a fitness room, a full court gym, an indoor heated pool for use by people with disabilities, a beep baseball field, a tennis court, a quarter-mile outdoor trail, and an urban garden.

Goal:
Provide leisure and wellness programs and services for persons with disabilities to enhance quality of life.

Mayor's Priority: Quality of Life

Program Notes:
Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	837	0	902	0	820
Park Special Revenue Fund	4	5	5	16	5	17
Total	**4**	**842**	**5**	**918**	**5**	**837**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	8.7	0.0	8.8	0.0	8.5	0.0
Park Special Revenue Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**8.7**	**0.0**	**8.8**	**0.0**	**8.5**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of Participants - Adaptive Recreation Program	98,158	105,000	75,000	75,000
Adaptive Recreation Rentals	12	N/A	N/A	N/A
Number of New Participants Identified via Registration Forms	55	100	51	N/A
Revenue – Adaptive Recreation Building Rentals	N/A	$6,000	$4,162	N/A

Business Area Program Detail

Business Area : Parks and Recreation

Bus Area No. : 3600

Administrative Services

Description:

Offers executive leadership and operational oversight for the department. The program manages strategic partnerships, marketing, and communications functions, including media/press relations, social media, web presence, graphic needs, brand and logo usage. The program integrates comprehensive financial management—including budgeting, accounting, grants, and interfund-chargebacks/restricted activity—supporting Purchasing, HR, IT, Fleet and payroll functions. The support from this program allows all other programs to operate effectively to sustain and manage Houston's park system.

Goal:

To provide executive leadership and operational support through strategic communications, financial oversight, and administrative services to ensure the effective management of department resources and partnerships to grow and meet department operational goals.

Mayor's Priority: Government that Works

Program Notes:

This program includes functions and performance measures consolidated from the former Executive Oversight program.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	21,916	0	20,436	780	21,393
Park Special Revenue Fund	1,683	0	1,587	0	1,340	0
Total	**1,683**	**21,916**	**1,587**	**20,436**	**2,120**	**21,393**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	16.8	0.0	9.3	0.0	21.5	0.0
Park Special Revenue Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**16.8**	**0.0**	**9.3**	**0.0**	**21.5**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Community Volunteer Hours	4,969	N/A	1,283	2,000
Number of completed media graphic projects supporting Parks outreach and programming	N/A	400	591	500
Number of Grants Applied For	17	12	15	25
Expenditures Adopted Budget vs Actual Utilization	102%	98%	98%	98%
Revenues Adopted Budget vs Actual Utilization	114%	100%	97%	100%

Business Area Program Detail

Business Area : Parks and Recreation

Bus Area No. : 3600

Aquatic Centers Operation

Description:

Operates 38 pool sites and offers programs such as Lifeguard Development, Lifeguard Certification, Learn-to-Swim, Open and Lap Swim.

Goal:

Provide quality leisure and aquatic programming for youth, adults, and seniors at municipal aquatic centers to enhance swim proficiency, health and fitness, and quality of life for citizens.

Mayor's Priority: Quality of Life

Program Notes:

Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	3,001	0	3,092	0	3,844

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	32.6	0.0	40.0	0.0	40.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of Participants - Aquatics Program	52,944	50,000	49,352	50,000
Number of Lifeguard Recruiting Activities Conducted	N/A	50	70	N/A
Number of Pools that Pass HHD Annual Operational Readiness Inspection	N/A	37	38	N/A
Pools Opened	104	N/A	N/A	N/A
Recruiting Outreach	1,000	N/A	N/A	N/A
Routine Pool Maintenance	40	N/A	N/A	N/A
Total Number of Pool Locations Opened during Operating Period	N/A	31	31	N/A

Business Area Program Detail

Business Area : Parks and Recreation
Bus Area No. : 3600

Community Center Operations

Description:
Oversees the operations and programming for HPARD's 59 Community Centers and various Fitness Centers. The program provides year-round engagement for youth, adults, and seniors through a wide array of initiatives, instructional sports, and outreach. Additionally, the program offers nature and environmental education, specialty arts and crafts, and a variety of fitness activities designed to promote active lifestyles and wellness at HPARD facilities.

Goal:
To deliver high-quality leisure and wellness programming for youth, adults, and seniors at HPARD Community Centers. The program aims to provide safe, enriching environments for after-school and summer youth activities and foster environmental stewardship through nature education.

Mayor's Priority: Quality of Life

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	11,926	3	10,442	3	10,625
Park Special Revenue Fund	265	181	241	475	290	518
Total	**265**	**12,107**	**244**	**10,917**	**293**	**11,143**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	156.9	0.0	161.9	0.0	132.2	0.0
Park Special Revenue Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**156.9**	**0.0**	**161.9**	**0.0**	**132.2**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of After-School Program Participants	91,653	75,000	70,382	75,000
Number of Community Center Weight Room Participants	257,366	175,000	97,109	140,000
Number of Senior Program Participants	149,979	126,000	137,444	130,000
Number of Summer Enrichment Program Participants	48,727	40,000	36,035	40,000
Number of Teen Program Participants	87,038	45,000	50,502	50,000

Business Area Program Detail

Business Area : Parks and Recreation

Bus Area No. : 3600

Executive Oversight

Description:

The director, directs, controls and manages all parks, parkways, esplanades, trails, playgrounds and recreation buildings and other improvements on park property belonging to or under the control of the city. Council liaison, Strategic partnerships and the Communications office report to director. Communications office serves as direct liaison to the Mayor's Office of Communications and manages all of the department's communication functions including media/press relations, social media, web presence, graphic needs, brand and logo usage, and public information requests.

Goal:

Ensure executive oversight services, support, and leadership to all functions of HPARD, including, partners, grants research and development, volunteer and event planning and execution, and conservancy's liaison for the department. The Communications Office's goal is to provide a continued flow of departmental information to the Mayor's Communications Office, respond to media/press requests and public information requests, and provide communications support for all HPARD divisions to inform the public of the department's programs and activities.

Mayor's Priority: Government that Works

Program Notes:

This program has been consolidated, and its activities are now reported under the Administrative Services program for the Park and Recreation Department. Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued or moved to another program to align with the City's program framework.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	1,642	1,797	1,000	1,644	0	0
Park Special Revenue Fund	0	0	0	0	0	0
Total	**1,642**	**1,797**	**1,000**	**1,644**	**0**	**0**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	12.2	0.0	10.5	0.0	0.0	0.0
Park Special Revenue Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**12.2**	**0.0**	**10.5**	**0.0**	**0.0**	**0.0**

Business Area Program Detail

Business Area : Parks and Recreation
Bus Area No. : 3600

Executive Oversight

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Community Volunteer Hours	4,969	N/A	1,283	N/A
Number of completed media graphic projects supporting Parks outreach and programming	N/A	400	591	N/A
Number of Grants Applied For	17	12	15	N/A
Media Releases	N/A	N/A	N/A	N/A
Number of Grants Awarded	11	8	3	N/A
Number of social media posts promoting parks programs and services	N/A	2,000	N/A	N/A
Number of Views from Social Media Posts & Website Visits	612,820	130,000	3,885,225	N/A
Number of Volunteer Hours from Community Members	N/A	26,000	N/A	N/A
Percentage of Grants Awarded of Total Applied	65%	70%	20%	N/A

Business Area Program Detail

Business Area : Parks and Recreation
Bus Area No. : 3600

Facilities Maintenance

Description:
Oversees the comprehensive operation of specialized trade sections, including Carpentry, HVAC, Plumbing, Electrical, Park & Playground Inspection, and Graffiti Abatement. This program manages HPARD's infrastructure by coordinating and directing the planning, maintenance, construction, and renovation of all HPARD's facilities and park assets.

Goal:
To enhance the quality of life for all citizens by providing safe, accessible, and maintained park facilities and amenities.

Mayor's Priority: Infrastructure

Program Notes:
Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	3	9,506	3	9,634	258	9,827
Maintenance Renewal and Replacement Fund	5,875	3,745	4,966	4,508	5,010	3,947
Park Special Revenue Fund	0	771	0	807	0	814
Total	**5,878**	**14,022**	**4,969**	**14,949**	**5,268**	**14,588**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	64.1	4.8	72.9	0.4	73.8	0.4
Maintenance Renewal and Replacement Fund	10.3	0.7	10.2	0.1	10.0	0.1
Park Special Revenue Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**74.4**	**5.5**	**83.1**	**0.5**	**83.8**	**0.5**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of Facilities Work Orders Completed	8,197	8,500	6,312	7,000
Number of Playgrounds Inspected	708	1,200	376	600
Average Number of Days to Complete Work Order	19.94	21.00	12.86	N/A
Number of Park Sites Improved (GSD Projects)	24	8	N/A	N/A
Percentage of Work Orders Completed of Total Received	71%	74%	96%	N/A

Business Area Program Detail

Business Area : Parks and Recreation
Bus Area No. : 3600

Golf Operations

Description:

Oversees the operation and management of the City of Houston's municipal golf portfolio, including the Memorial Park Golf Course and the Sharpstown Golf Course. Memorial Park Golf Course is a PGA Tour-Level facility. The program provides accessible and affordable golfing opportunities for players of all ages and skill levels while ensuring top-tier course conditions and a high-quality experience for all patrons citywide.

Goal:

To provide a premier golfing experience for local, state, and national visitors by maintaining high-quality course conditions and hosting world-class events, such as the PGA Houston Open at Memorial Park. The program is committed to offering affordable recreational access for all ages and fostering the growth of the game through youth development and community engagement.

Mayor's Priority: Quality of Life

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Parks Golf Special Revenue Fund	8,589	8,356	8,979	8,264	9,183	8,880

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Parks Golf Special Revenue Fund	46.8	6.8	43.4	6.1	50.5	2.5

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of Driving Range Users	341,632	375,000	330,000	350,000
Number of Golf Rounds Played	108,599	110,000	120,000	120,000
Revenue - Golf Driving Range	$2.1M	$2.2M	$2.0M	$2.0M
Revenue - Golf Rounds	$3.7M	$3.4M	$3.8M	$3.5M

Business Area Program Detail

Business Area : Parks and Recreation

Bus Area No. : 3600

Grounds Maintenance

Description:

Oversees the daily maintenance of Houston's parkland, esplanades, greenspaces, and urban forest. The division also maintains greenspace for certain city facilities, including Houston Public Libraries, Bayou Greenway and Health Department multi-service centers.

Goal:

Ensure the grounds for Parks, Libraries, and the Health Department multi-service centers are maintained in the most efficient and effective way possible.

Mayor's Priority: Quality of Life

Program Notes:

Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Bayou Greenway 2020 Fund	777	998	46	907	0	0
General Fund	0	18,298	0	15,627	0	16,367
Maintenance Renewal and Replacement Fund	238	328	326	419	326	447
Park Special Revenue Fund	254	427	411	1,112	260	1,159
Total	**1,269**	**20,051**	**783**	**18,065**	**586**	**17,973**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Bayou Greenway 2020 Fund	13.8	0.3	9.3	0.4	0.0	0.0
General Fund	207.9	12.4	190.6	4.1	193.8	4.2
Maintenance Renewal and Replacement Fund	2.7	0.0	3.0	0.0	3.0	0.0
Park Special Revenue Fund	2.3	0.1	2.6	0.0	3.0	0.0
Total	**226.7**	**12.8**	**205.5**	**4.5**	**199.8**	**4.2**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Average Number of Days in between Mowing Cycles for City Esplanades	39	30	35	30
Average Number of Days in between Mowing Cycles for City Parks & Plazas	23	18	19	18
Average Number of Days in between Mowing Cycles for City Trails	25	21	18	21
Number of Irrigation Work Order Repairs Completed	1,364	820	631	N/A
Number of Park Grounds Inspections Conducted	327	1,260	N/A	N/A

Business Area Program Detail

Business Area : Parks and Recreation
Bus Area No. : 3600

Lake Houston Wilderness Park

Description:
Offers multiple recreational activities, camping, lodging, and serves as an event venue for tourism. Managed by HPARD Greenspace Division, the site of nearly 5,000 acres offers over 20 miles of trails for hiking and recreational activities including biking, kayaking, birding, fishing, and more. The program delivers an exceptional nature experience away from the bustling city.

Goal:
Offer an amazing nature outdoor experience; as well as overnight stays in our cabins, lodges, and dining hall.

Mayor's Priority: Quality of Life

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	918	0	898	0	925
Park Special Revenue Fund	400	368	451	432	410	466
Total	**400**	**1,286**	**451**	**1,330**	**410**	**1,391**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	11.2	0.1	10.4	0.0	10.5	0.0
Park Special Revenue Fund	2.7	0.0	2.7	0.0	2.5	0.0
Total	**13.9**	**0.1**	**13.1**	**0.0**	**13.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of Cabin (Lodge & Lakeside), and Dining Hall Reservations	565	475	530	500
Number of Lake Houston Wilderness Park Patrons	72,627	85,000	85,000	85,000
Revenue - Cabin (Lodge & Lakeside), and Dining Hall (in Thousands)	$228	$200	$230	$230

Business Area Program Detail

Business Area : Parks and Recreation

Bus Area No. : 3600

Natural Resources Management

Description:

The Houston Parks and Recreation Department is committed to preserving and protecting the natural resources of the City of Houston's park system for present and future generations. The Natural Resources Management Program (NRMP) works to preserve the biodiversity and natural heritage of Houston and surrounding areas by supporting green space preservation, protecting and restoring natural communities, and cultivating a sense of environmental awareness through research, education, and stewardship.

Goal:

Manage and provide oversite of the department's green spaces and natural areas within the Houston's urban environment.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	368	0	558	0	624

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	3.7	0.0	6.9	0.0	6.6	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of Natural Habitat Acres Restored	65	40	43	40
Number of Number of Natural Resources Management Projects Completed	8	7	5	5
Number of Plants Propagated	10,010	8,000	8,412	8,000

Business Area Program Detail

Business Area : Parks and Recreation
Bus Area No. : 3600

Park Development and Renovation

Description:
Improves and upgrades parks through HPARD Communities initiative. These improvements include new playground equipment, new furnishings, sidewalk upgrades, fencing improvements, and landscaping.

Goal:
Complete several parks upgrades each year.

Mayor's Priority: Quality of Life

Program Notes:
Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	808	0	714	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	0.0	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of Park Renovation Projects Completed (Facilities)	77	12	18	N/A

Business Area Program Detail

Business Area : Parks and Recreation
Bus Area No. : 3600

Park Safety and Security

Description:
Oversees 24/7 security operations and dispatch services for all HPARD-operated facilities and parks. In coordination with the other city departments, the program enhances public safety and facility security through proactive monitoring and rapid response.

Goal:
To deter criminal activity and unauthorized behavior across the park system through the strategic deployment of surveillance technology, proactive patrols, and inter-agency collaboration. The program aims to foster a safe, welcoming environment for all citizens utilizing HPARD parks and facilities.

Mayor's Priority: Public Safety

Program Notes:
Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	3,929	0	3,868	0	3,862

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	39.2	5.4	40.6	1.4	40.6	1.4

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of Park Security Dispatch Responses	4,753	4,500	3,381	3,500
Number of Park Violation Citations Issued	1,041	500	148	500
Number of Vehicle Miles Patrolled by Park Rangers	269,366	250,000	183,693	200,000
Average Time to Respond and Resolve Dispatch Requests (Hours)	4.00	4.50	N/A	N/A

Business Area Program Detail

Business Area : Parks and Recreation
Bus Area No. : 3600

Recreation and Fitness

Description:
Oversees the operation and programming for HPARD Adult Sports, Soccer, Skatepark and other recreational sections. This program provides year-round engagement opportunities for youth, adults, and seniors through diverse offerings such as competitive leagues, instructional programming, and specialized wellness activities.

Goal:
To deliver high-quality recreation, sports, and fitness programming for youth, adults, and seniors across various HPARD parks and facilities. By fostering leisure, health, and the constructive use of free time, the program aims to measurably enhance the physical wellness and overall quality of life for all citizens.

Mayor's Priority: Quality of Life

Program Notes:
Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	2,142	0	2,104	0	1,953
Park Special Revenue Fund	605	370	688	454	634	452
Total	**605**	**2,512**	**688**	**2,558**	**634**	**2,405**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	18.8	0.0	18.4	0.0	18.3	0.0
Park Special Revenue Fund	1.0	0.0	1.0	0.0	0.0	0.0
Total	**19.8**	**0.0**	**19.4**	**0.0**	**18.3**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of Adult Sports Program Facility Rentals	2,706	2,000	1,410	1,750
Number of Adult Sports Program Participants	79,860	70,000	80,000	75,000
Revenue - Adult Sports Program (in Thousands)	$227	$200	$221	$215
Number of Soccer For Success Program Participants	83,500	57,375	90,000	N/A
Number of Visitors at Jamail Skatepark	11,697	10,000	6,818	N/A

Business Area Program Detail

Business Area : Parks and Recreation
Bus Area No. : 3600

Tennis Operations

Description:
Manages 3 tennis centers – Memorial Park, Lee LeClear, and Homer Ford, along with over 200 community tennis sites. It administers the Youth Tennis program which fosters youth development and community engagement.

Goal:
Offer all ages a great tennis experience, which includes 3 major tennis centers and community tennis courts across the city.

Mayor's Priority: Quality of Life

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	463	0	566	0	721
Park Special Revenue Fund	309	814	331	743	353	834
Total	**309**	**1,277**	**331**	**1,309**	**353**	**1,555**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	6.2	0.0	10.3	0.0	12.6	0.0
Park Special Revenue Fund	8.0	0.0	7.0	0.0	10.0	0.0
Total	**14.2**	**0.0**	**17.3**	**0.0**	**22.6**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of Tennis Court Rentals	61,963	53,000	63,000	60,000
Number of Youth Tennis Program Participants	24,223	26,152	22,000	24,000
Revenue - Tennis Center Operations (in Thousands)	$309	$367	$320	$340

Business Area Program Detail

Business Area : Parks and Recreation
Bus Area No. : 3600

Urban Forestry

Description:
Oversees the City of Houston's tree canopy. This includes the review of plans, planting, pruning, and removal of trees from parks, esplanades and all city-owned property. The program manages tree development and the removal of hazardous forestry.

Goal:
Manage and oversee the department's green spaces and natural areas within the Houston's urban environment.

Mayor's Priority: Infrastructure

Program Notes:
Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	2,552	0	2,364	0	2,159

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	14.7	1.0	13.9	0.0	14.8	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Average Number of Days to Complete 311 Work Orders	96.00	75.00	129.22	80.00
Average Number of Days to Inspect 311 Service Requests	2.00	10.00	4.22	5.00
Number of Tree Plans Reviewed for Protected Trees	2,274	1,265	1,713	1,500
Number of Trees Planted	28,027	30,000	12,246	15,000
Number of Trees Removed	4,684	1,725	1,722	1,725
Number of Trees Trimmed	8,026	3,500	2,167	2,500
Number of 311 Service Requests Received	6,494	6,100	4,078	N/A

Business Area Program Detail

Business Area : Parks and Recreation

Bus Area No. : 3600

Debt Service and Interfund Transfers

Description:

Budget allocations included in this section reflect debt service payments and/or interfund transfers. This program also includes the expenditure transfer to the Houston Zoo (FY2026 Budget $13,911,446).

Goal:

To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	14,596	0	15,207	0	15,424
Parks Golf Special Revenue Fund	0	704	0	704	0	404
Total	**0**	**15,300**	**0**	**15,911**	**0**	**15,828**


CITY OF HOUSTON
TEXAS

ADMINISTRATIVE SERVICES DEPARTMENTS

Administration and Regulatory Affairs..... VI - 2
City Secretary..... VI - 24
Finance Department..... VI - 28
Houston Information Technology Services..... VI - 46
Human Resources..... VI - 72
Legal..... VI - 92
Office of Business Opportunity..... VI - 112

ADMINISTRATION AND REGULATORY AFFAIRS
Department Description and Mission

The Administration and Regulatory Affairs (ARA) Department provides efficient and logical solutions to administrative and regulatory challenges. Our goal is to provide increasing value to Houstonians via a customer-driven team that pursues continual improvement to operational efficiency and service excellence.

Department Short Term Goals

- **311**: Together with HITS, (i) complete Phase II of the Customer Relations Management System enhancement to enable better transparency in the service request process to users of the 311 system mainly through establishment of the parent/child relationship between service requests; (ii) implement a chat feature that allows users to interact with 311 agents via SMS; (iii) establish a better feedback loop that allows customers to have input into the premature closure of service requests by the designated departments responsible for correcting the service issue.
- **BARC**: (a) identify a non-profit partner to begin a proof of concept regarding separating the roles of enforcement and outreach; (b) begin the renovations on the existing BARC animal shelter; (c) perform an assessment of the Houston BARC Foundation to determine whether the organization is still viable and whether sufficient donor capacity exists for animal welfare causes. If the result is positive, shepherd the appointment of a new BARC Foundation Board and Executive Director to lead fundraising activity for BARC; (d) Increase low cost spay and neuter services through the new partnership with the Bissell Foundation; (e) optimize the number of live releases through a non-profit partnership with an outreach partner; (f) begin efforts to work with Harris County to achieve economies of scale in procuring items of common use such as animal medications and shelter supplies.
- **ParkHouston**: (a) continue to implement the micromobility curfew and partner with HPD for ongoing enforcement; (b) pilot new parking programs and meter operations to maximize the efficient use of the City's curb space while assisting neighborhoods with congestion and parking issues.
- **Payroll**: (a) Work with HITS to fully automate the report and reconciliation functions of the biweekly payroll process; (b) work with HITS and HR to fully transition the City’s 457 plans to new vendors.
- **Regulatory Permitting**: (a) continue to implement the new short-term rentals ordinance; (b) continue enforcement and towing of illegal pedicab vehicles; (c) Continue to monitor changes in the vehicle-for-hire industry to adapt regulations as necessary.
- **Risk Management**: (a) Explore alternatives to traditional insurance while working on 2027 property insurance renewal; (b) work with HPW and HAS to identify operationally-specific property insurance; (c) work with HPW and GSD to manage attritional losses; (d) purchase FEMA-required insurance for vehicles and other FEMA-mandated “obtain and maintain” insurance coverage.
- **Utility Regulation**: Continue to represent the City in reviewing legislation, filed rate cases, and PUC/RRC administrative rulemakings to determine impact on various classes of utility customers and comment and participate as necessary.
- **Records Management**: assist City Departments in archiving/storage/digitization/destruction in advance of the move of more than 4,000 employees to 1600 Smith Street; examine the feasibility and lay out the framework for the official City of Houston archives; fully automate the records archival and retrieval system; update records retention policy.

Department Long Term Goals

- Continue to work with local, state, and federal government agencies to better serve the needs of the residents of the City of Houston through our regulatory functions.
- Establish a long-term, sustainable fundraising program to supplement the BARC budget for the care of the animals in our shelter; establish the new adoption center at a desirable satellite location.
- Transform 311 Help & Information into the top municipal citizen engagement center in the United States.
- Fully automate the payroll process.

Business Area Budget Summary

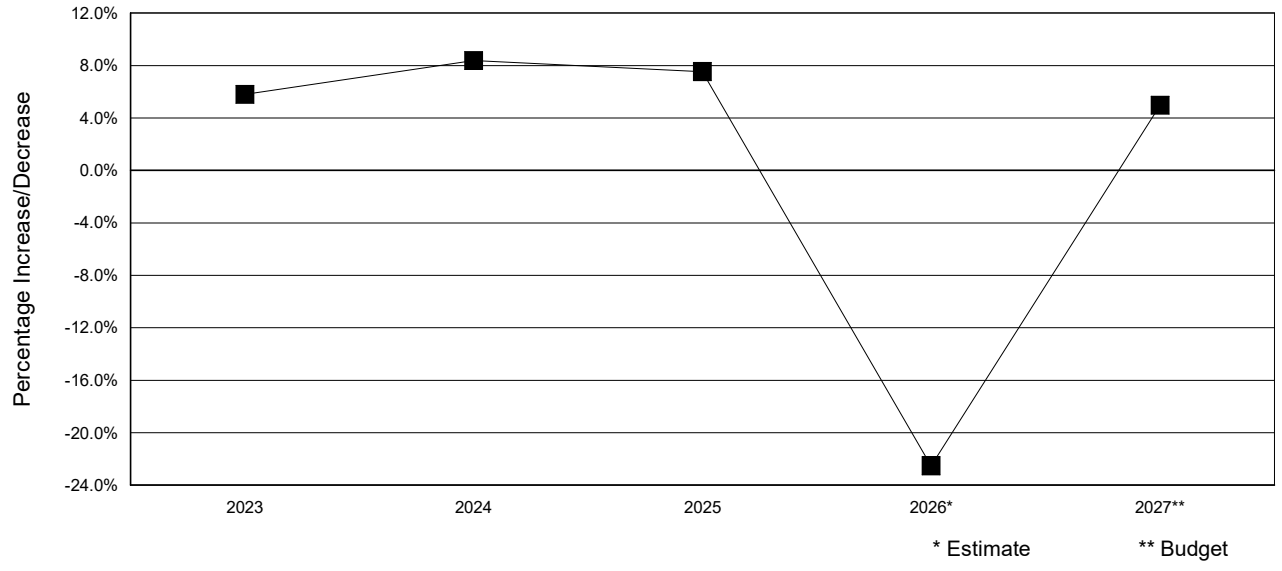
Fund Name : General Fund
Business Area : Administration and Regulatory Affairs
Fund No. /Bus. Area No. : 1000 / 6500

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	17,555,823	10,564,901	10,269,222	**10,452,862**
	Supplies	52,084	95,458	95,458	**87,193**
	Other Services and Charges	4,251,402	4,362,449	4,362,449	**4,339,158**
	Equipment	33,030	0	0	**0**
	Non-Capital Equipment	985	5,700	5,700	**5,700**
	Total M & O Expenditures	21,893,324	15,028,508	14,732,829	**14,884,913**
	Debt Service & Other Uses	14,545,676	13,498,606	13,498,606	**14,751,092**
	Total Expenditure	36,439,000	28,527,114	28,231,435	**29,636,005**
Revenues		172,939,964	163,784,612	167,976,181	**166,217,909**
Staffing	Full-Time Equivalents - Civilian	156.0	93.0	81.8	**84.4**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	156.0	93.0	81.8	**84.4**
	Full-Time Equivalents - Overtime	3.3	0.4	0.0	**0.4**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes a reduction of $833,173 for department savings initiatives.

General Fund
Administration and Regulatory Affairs
Year over Year Expenditure Change



Business Area Budget Summary

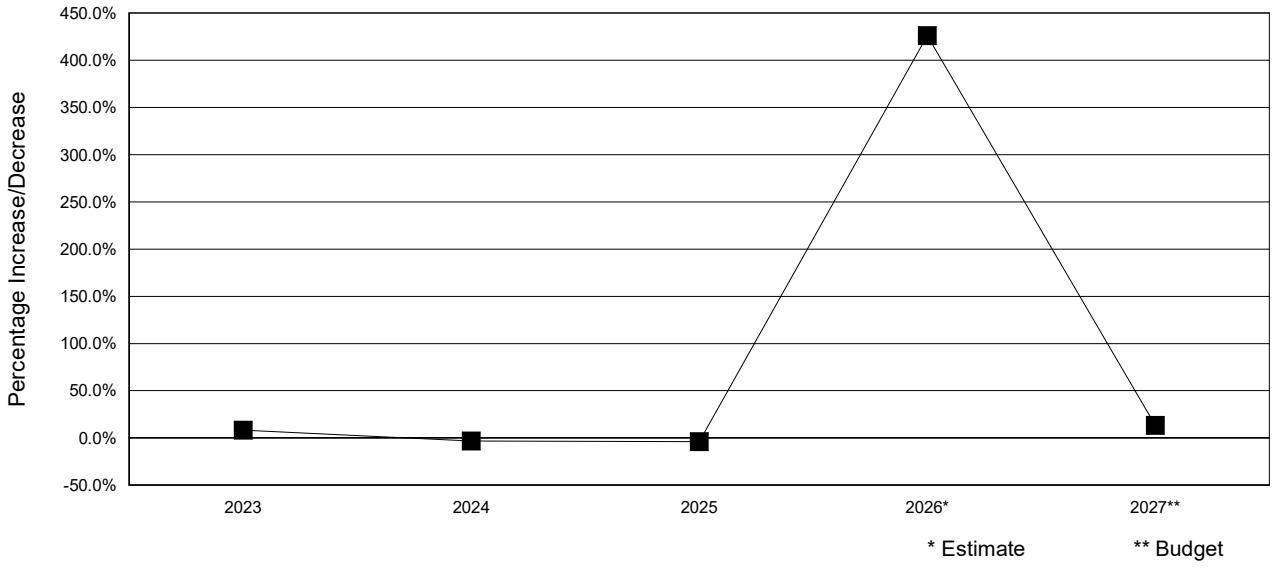
Fund Name : Central Service Revolving Fund
Business Area : Administration and Regulatory Affairs
Fund No. /Bus. Area No. : 1002 / 6500

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	0	15,119,340	14,137,815	**16,453,588**
	Supplies	409,586	588,878	572,850	**572,850**
	Other Services and Charges	3,528,863	5,820,911	5,987,484	**6,422,390**
	Equipment	0	4,985	4,985	**0**
	Non-Capital Equipment	0	20,000	20,000	**20,000**
	Total M & O Expenditures	3,938,449	21,554,114	20,723,134	**23,468,828**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	3,938,449	21,554,114	20,723,134	**23,468,828**
Revenues		3,938,449	21,554,114	20,723,134	**23,468,828**
Staffing	Full-Time Equivalents - Civilian	0.0	175.9	148.0	**183.5**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	175.9	148.0	**183.5**
	Full-Time Equivalents - Overtime	0.0	5.7	5.7	**5.5**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, and pension contributions, and municipal employees contractual pay increases.
- o FY2027 Budget includes funding transfer from Houston Public Works Combined Utility System General Purpose Fund for ARA's Houston 311 and HPW's Customer Account Services consolidation.
- o The FY2027 monthly garage rates are stated below:
  - Hobby $85.26
  - Tranquility City Pays All Access Card $113.40
  - Tranquility Electric Vehicles $153.00
  - Lot C $77.55
  - City Hall Annex $51.76.

Central Service Revolving Fund
Administration and Regulatory Affairs
Year over Year Expenditure Change



Business Area Budget Summary

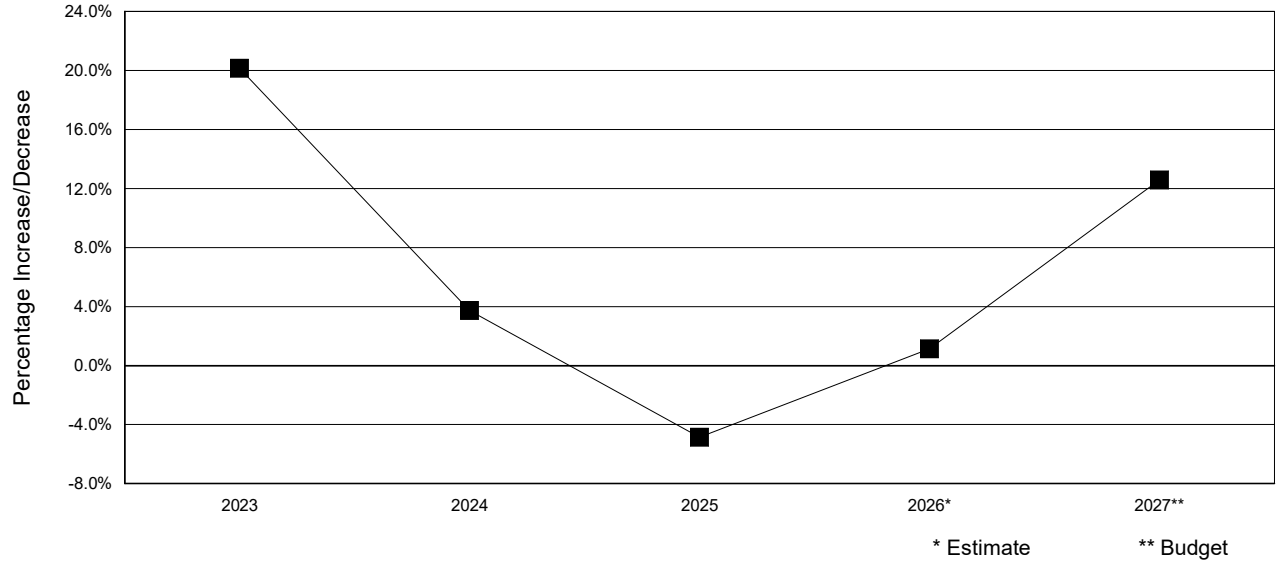
Fund Name : Property and Casualty Fund
Business Area : Administration and Regulatory Affairs
Fund No. /Bus. Area No. : 1004 / 6500

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	983,870	697,345	831,422	**948,338**
	Supplies	354	2,300	1,850	**2,300**
	Other Services and Charges	25,332,540	32,150,374	25,780,033	**29,010,032**
	Total M & O Expenditures	26,316,764	32,850,019	26,613,305	**29,960,670**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	26,316,764	32,850,019	26,613,305	**29,960,670**
Revenues		26,316,764	32,850,019	26,613,305	**29,960,670**
Staffing	Full-Time Equivalents - Civilian	4.9	4.0	5.0	**5.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	4.9	4.0	5.0	**5.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes $28.4 million for the City's property insurance policy. This represents a decrease of 10% ($3.2 million) from the FY2026 Budget of $31.6 million.

Property and Casualty Fund
Administration and Regulatory Affairs
Year over Year Expenditure Change



Business Area Budget Summary

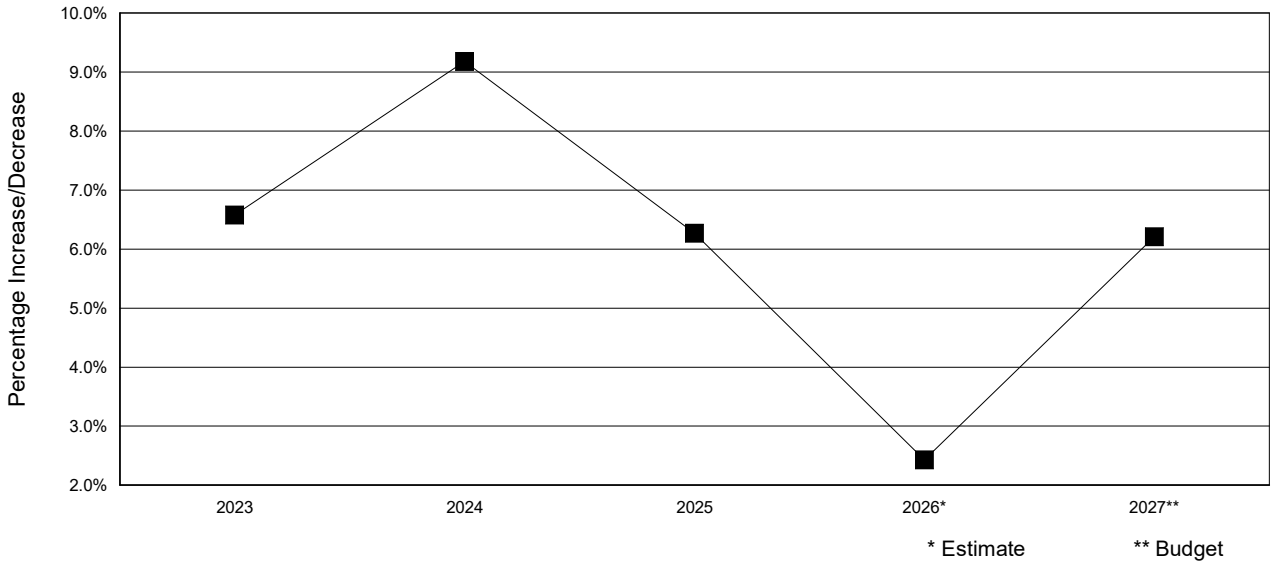
Fund Name : BARC Special Revenue Fund
Business Area : Administration and Regulatory Affairs
Fund No. /Bus. Area No. : 2427 / 6500

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	10,227,585	10,572,399	11,280,368	**12,176,253**
	Supplies	1,277,265	1,233,175	1,222,848	**1,283,523**
	Other Services and Charges	3,861,436	3,943,413	3,431,881	**3,193,257**
	Equipment	188,832	283,727	3,755	**279,972**
	Non-Capital Equipment	9,277	730	4,536	**0**
	Total M & O Expenditures	15,564,395	16,033,444	15,943,388	**16,933,005**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	15,564,395	16,033,444	15,943,388	**16,933,005**
Revenues		16,005,670	14,826,183	14,826,020	**16,228,092**
Staffing	Full-Time Equivalents - Civilian	109.2	110.8	116.0	**117.3**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	109.2	110.8	116.0	**117.3**
	Full-Time Equivalents - Overtime	0.9	0.3	0.4	**0.3**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes funding from General Fund in the amount of $14.8 million.
- BARC will be funded at $7.08 per capita in FY2027, which represents an increase of 3.06% compared to $6.87 per capita in FY2026.

BARC Special Revenue Fund
Administration and Regulatory Affairs
Year over Year Expenditure Change



Business Area Budget Summary

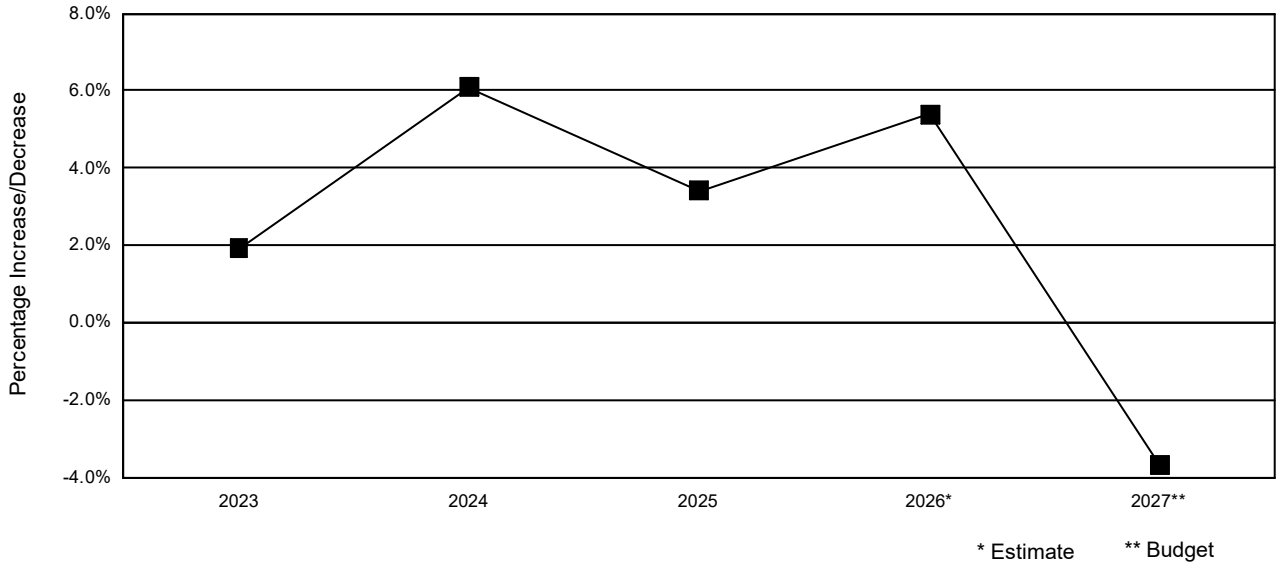
Fund Name : ParkHouston Special Revenue Fund
Business Area : Administration and Regulatory Affairs
Fund No. /Bus. Area No. : 8700 / 6500

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	7,542,597	7,706,344	7,706,344	**8,507,620**
	Supplies	342,208	331,295	331,295	**348,100**
	Other Services and Charges	6,488,434	6,959,692	6,959,692	**6,531,760**
	Equipment	3,345	6,465	6,465	**6,000**
	Non-Capital Equipment	0	0	0	**0**
	Total M & O Expenditures	14,376,584	15,003,796	15,003,796	**15,393,480**
	Debt Service & Other Uses	5,899,664	6,365,576	6,365,576	**5,192,844**
	Total Expenditure	20,276,248	21,369,372	21,369,372	**20,586,324**
Revenues		20,204,642	20,232,150	21,391,392	**20,645,856**
Staffing	Full-Time Equivalents - Civilian	74.7	85.1	85.1	**87.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	74.7	85.1	85.1	**87.0**
	Full-Time Equivalents - Overtime	2.3	3.0	3.0	**2.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes ParkHouston's transfer to General Fund of $4.2 million.
- The FY2027 Budget includes funding for a parking data-analytics platform and Application Programming Interface (API) to display public available parking spaces of $349,000.

ParkHouston Special Revenue Fund
Administration and Regulatory Affairs
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Administration and Regulatory Affairs
Business Area No. : 6500

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	11,458,976	12,438,605	13,531,773	**13,187,801**
Direct Interfund Services	30,481,816	37,181,504	46,221,872	**52,406,693**
Electric Franchise	99,002,585	97,481,521	97,535,025	**100,122,204**
Gas Franchise	16,232,157	16,777,389	16,777,389	**16,494,114**
Interest	222,433	132,000	247,745	**235,745**
Licenses and Permits	15,505,498	14,676,736	15,090,171	**14,478,766**
Miscellaneous/Other	1,914,081	2,547,799	2,989,104	**2,444,445**
Other Fines and Forfeits	11,743,278	11,437,743	12,172,907	**11,892,335**
Other Franchise	20,916,977	18,484,018	21,119,425	**19,952,477**
Other Resources	18,009,541	29,825,743	13,498,606	**14,751,092**
Telephone Franchise	13,918,147	12,264,020	12,346,015	**10,555,683**
Grand Total	**239,405,489**	**253,247,078**	**251,530,032**	**256,521,355**

Business Area Program Summary

Business Area: **Administration and Regulatory Affairs**
Bus. Area No : **6500**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	157,256	11,813	156,487	12,235	155,353	11,922
Animal Services	16,006	15,564	14,826	15,943	16,228	16,933
Citywide Customer Helpline - 311	3,650	6,622	15,521	15,521	18,285	18,285
Executive Oversight	0	2,588	0	2,828	0	2,986
On-Street Parking Management	20,205	14,377	21,391	15,003	20,645	15,394
Regulatory Permitting	15,972	4,809	16,692	4,874	16,049	5,161
Risk Management	26,316	26,317	26,613	26,613	29,961	29,961
Debt Service and Interfund Transfers	0	20,445	0	19,864	0	19,943
Total	**239,405**	**102,535**	**251,530**	**112,881**	**256,521**	**120,585**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	56.1	0.2	49.0	0.0	45.7	0.2
Animal Services	109.2	0.9	116.0	0.4	117.3	0.3
Citywide Customer Helpline - 311	63.9	2.9	148.0	5.7	183.5	5.5
Executive Oversight	7.2	0.0	6.0	0.0	6.9	0.0
On-Street Parking Management	74.7	2.3	85.1	3.0	87.0	2.0
Regulatory Permitting	28.8	0.2	26.8	0.0	31.8	0.2
Risk Management	4.9	0.0	5.0	0.0	5.0	0.0
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**344.8**	**6.5**	**435.9**	**9.1**	**477.2**	**8.2**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Administration and Regulatory Affairs

Bus Area No. : 6500

Administrative Services

Description:

Manage the private use of the City of Houston's public rights-of-way and collect franchise fees. Provides budget management, accounting and remuneration services. Manages citywide records, oversees citywide mail services and disposal of City assets that are beyond their useful lives. Process payments for postage service, print shop service, W2 forms and garage fees.

Goal:

Provide proactive, responsive, reliable and timely services for the administrative functions of budget, citywide payroll, accounts receivable/payable, franchise, records management, mail services, and asset management to our client departments.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	3,938	3,938	5,203	5,203	5,184	5,184
General Fund	153,318	7,875	151,284	7,032	150,169	6,738
Total	**157,256**	**11,813**	**156,487**	**12,235**	**155,353**	**11,922**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	0.0	0.0	0.0	0.0	0.0	0.0
General Fund	56.1	0.2	49.0	0.0	45.7	0.2
Total	**56.1**	**0.2**	**49.0**	**0.0**	**45.7**	**0.2**

Business Area Program Detail

Business Area : Administration and Regulatory Affairs

Bus Area No. : 6500

Administrative Services

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of payroll processing activities handled through automation	N/A	N/A	N/A	60%
% of Invoices processed within payment terms	N/A	N/A	N/A	100%
# of new franchise compliance reviews	3	5	10	10
% of Early Payment Discounts Captured where eligible	90%	100%	90%	100%
% of paychecks issued without errors requiring correction	97%	100%	100%	100%
# of new solid waste franchises	27	10	15	N/A
Complete record destruction requests	96%	N/A	N/A	N/A
Payroll customer services satisfaction survey	100%	N/A	N/A	N/A
Revenue generated from auctions	$3,303,184	$2,000,000	$3,500,000	N/A
Expenditures Adopted Budget vs Actual Utilization	91%	98%	95%	98%
Revenues Adopted Budget vs Actual Utilization	98%	100%	99%	100%

Business Area Program Detail

Business Area : Administration and Regulatory Affairs

Bus Area No. : 6500

Animal Services

Description:

Animal wellness, preventive procedures, provide animal shelter, and wellness services. City wide spay/neuter services, protection of public health, and licensing of pets. Community engagement and public relations, animal adoptions, temporary fostering, and animal transfer and rescue programs.

Goal:

Provide quality and preventive medical care to animals in facility to prevent the spread of communicable diseases. Provide humane care of animals brought to the shelter. Decrease stray animal population within the Houston city limits by providing low cost and no cost spay/neuter services. Enforce state and City animal laws in an effort to protect citizens from animal diseases and attacks, and increase compliance for licensing pets with City ordinances. Increase community awareness of BARC to Houstonians to encourage responsible pet ownership. Provide support of BARC's activities within the Houston communities to increase outreach. Support live release initiatives for animals in BARC's care to find permanent homes/placement for animals. Provide community education programs for Houstonians to promote live release initiatives and programs.

Mayor's Priority: Public Safety

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
BARC Special Revenue Fund	16,006	15,564	14,826	15,943	16,228	16,933

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
BARC Special Revenue Fund	109.2	0.9	116.0	0.4	117.3	0.3
Total	**109.2**	**0.9**	**116.0**	**0.4**	**117.3**	**0.3**

Business Area Program Detail

Business Area : Administration and Regulatory Affairs

Bus Area No. : 6500

Animal Services

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of reported animal bites associated with roaming animals	N/A	N/A	N/A	1,500
% of animals transferred through rescue partnerships	N/A	N/A	N/A	40%
Total annual revenue generated by the BARC Wellness Center through veterinary and wellness services	N/A	N/A	N/A	465,000
# of Spay/Neuter Surgeries Completed (In-house + Contract Services)	9,115	12,000	9,500	9,500
% of high-risk animal incidents (Priorities 1, 2, 3) resolved (aggressive animals, bites, immediate threats; contact made and/or enforcement response completed)	N/A	95%	98%	95%
Total animal intakes (from the field & over the counter)	21,999	20,000	22,000	22,000
# of animals trapped, neutered, and returned	969	800	970	N/A
# of completed service calls for animal control officers	32,661	35,000	35,000	N/A
# of microchipped animals	9,925	11,000	10,425	N/A
# of total service calls for animal control officers	53,902	N/A	N/A	N/A
Animal live release rate	80%	75%	78%	N/A

Business Area Program Detail

Business Area : Administration and Regulatory Affairs

Bus Area No. : 6500

Citywide Customer Helpline - 311

Description:

Houston's non-emergency online service directory and service request site. This program offers the ability to report City service issues and make requests through phone, email, or mobile application.

Goal:

As the City's frontline to City services' information, our goal is to provide customer friendly service answering the questions of the citizens of Houston.

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	0	0	15,521	15,521	18,285	18,285
General Fund	3,650	6,622	0	0	0	0
Total	**3,650**	**6,622**	**15,521**	**15,521**	**18,285**	**18,285**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	0.0	0.0	148.0	5.7	183.5	5.5
General Fund	63.9	2.9	0.0	0.0	0.0	0.0
Total	**63.9**	**2.9**	**148.0**	**5.7**	**183.5**	**5.5**

Business Area Program Detail

Business Area : Administration and Regulatory Affairs

Bus Area No. : 6500

Citywide Customer Helpline - 311

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of 311 calls handled	N/A	N/A	N/A	1,000,000
# of Water Customer Service calls handled	N/A	N/A	N/A	500,000
Average number of calls per 311 agent per day	N/A	N/A	N/A	100
Average number of calls per Water Customer Service agent per day	N/A	N/A	N/A	25
Average time (in seconds) for a Water Customer Service agent to answer a call once a customer is in a queue	N/A	N/A	N/A	60
% of total 311 service requests submitted through self-service digital channels (website portal or mobile app).	22%	24%	22%	25%
Average time (in seconds) for a 311 agent to answer a call once a customer is in a queue	177	120	165	120
Average handle time (seconds)	196	170	187	N/A
Calls answered	84%	85%	85%	N/A
Escalated Service Requests as of % of Total Service Requests Created	4%	3%	5%	N/A
Service Requests Created	526,360	450,000	450,000	N/A

Business Area Program Detail

Business Area : Administration and Regulatory Affairs

Bus Area No. : 6500

Executive Oversight

Description:

Maintains authority and management over all the divisions in ARA to establish and share departmental goals and visions which align with the City's mission.

Goal:

Establish and share departmental goals and visions which align with the City's mission.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	2,588	0	2,828	0	2,986

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	7.2	0.0	6.0	0.0	6.9	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of Houston Employee Assessment and Review (HEAR) performance plans and assessments completed on time and in accordance with City requirements	N/A	N/A	N/A	100%
City costs of utility rate case participation compared to utility ratepayer savings	N/A	$1:$100	$1:$1,000	$1:$100
Process improvements initiated	5	4	5	5
Response to media and elected officials' requests within established timelines	100%	100%	100%	100%
Service requests completed in Service Level Agreement time frame (2 business days)	100%	100%	100%	100%

Business Area Program Detail

Business Area : Administration and Regulatory Affairs

Bus Area No. : 6500

On-Street Parking Management

Description:

Responsible for management of the City's public parking spaces, issuing parking permits, collecting citation and permit payments, responding to customer inquiries and oversight of the parking citation management database, enforcing city and state parking codes by issuing warnings and citations, maintaining, and collecting revenue from parking pay stations, maintaining and servicing the City's off-street paid parking lots. The Washington Parking Benefit District (WPBD) comprises of 350 metered parking spaces and the City shares revenue with the District for public improvement projects per CH 26, Article XI of the City Code. The meter revenue split is 60 percent net of costs. The PBD Advisory Committee is charged with developing the project list for the district per Sec. 26-701 in the Code of Ordinances.

Goal:

To respond to Houstonians timely, resolving their City on-street parking concerns, ensuring compliance of on-street parking with parking regulations and increase meter transactions to generate meter revenue for Parking Benefit District Improvements.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
ParkHouston Special Revenue Fund	20,123	14,321	21,315	14,815	20,569	15,342
Parking Benefit District Fund	82	56	76	188	76	52
Total	**20,205**	**14,377**	**21,391**	**15,003**	**20,645**	**15,394**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
ParkHouston Special Revenue Fund	74.7	2.3	85.1	3.0	87.0	2.0
Parking Benefit District Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**74.7**	**2.3**	**85.1**	**3.0**	**87.0**	**2.0**

Business Area Program Detail

Business Area : Administration and Regulatory Affairs
Bus Area No. : 6500

On-Street Parking Management

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of Citations Paid Within 30 Days of Issuance	N/A	N/A	N/A	45%
% of delinquent parking citations paid after vehicle booting	N/A	N/A	N/A	99%
% of total paid parking transactions made through mobile payment (digital payment adoption rate)	N/A	N/A	N/A	52%
Average operating cost to maintain and operate each City-managed paid parking space.	N/A	N/A	N/A	$167/space/year
# of parking citations issued	226,236	218,055	228,840	226,236
# of parking citations paid	150,325	143,411	152,210	147,493
# of meter transactions	3,092,951	3,151,179	3,170,540	N/A
# of vehicle boots applied	2,310	2,171	3,181	N/A
# of Washington Avenue Parking Benefit District meter transactions	33,889	38,855	35,225	N/A
Parking occupancy at peak (ideal standard is occupancy is less than or equal to 85%) - City Hall Area (Tues-Thurs, 10AM-2PM)	N/A	85%	64%	N/A
Parking occupancy at peak (ideal standard is occupancy is less than or equal to 85%) - Harris County (M-F, 11AM - 3PM)	N/A	76%	47%	N/A
Parking occupancy at peak (ideal standard is occupancy is less than or equal to 85%) - Market Square (Sat, 10AM-2PM)	N/A	75%	66%	N/A

Business Area Program Detail

Business Area : Administration and Regulatory Affairs

Bus Area No. : 6500

Regulatory Permitting

Description:

Issues licenses and permits to the operators and drivers of several different categories of vehicles-for-hire services in compliance with State/City regulation. Engages in compliance investigations, permit processing, and fee collection activities associated with over 50 types of commercial permits and administers and regulates the permitting and billing program for burglar alarms and panic alarms.

Goal:

Regulate Vehicle for Hire operations on public streets and commercial concerns for the safety of Houstonians and the betterment of their quality of life. Promote public health and safety, and community standards for Houstonians, and to permit and regulate burglar alarms for compliance according to ordinance.

Mayor's Priority: Public Safety

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	15,972	4,809	16,692	4,874	16,049	5,161

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	28.8	0.2	26.8	0.0	31.8	0.2

Business Area Program Detail

Business Area : Administration and Regulatory Affairs
Bus Area No. : 6500

Regulatory Permitting

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of licensing and regulatory permit compliance inspections completed	N/A	N/A	N/A	12,000
% of City-issued licenses and permits renewed before expiration	N/A	N/A	N/A	72.47%
% of licensing and regulatory permit compliance inspections resulting in a violation	N/A	N/A	N/A	6.50%
Average number of inspections completed per enforcement officer	N/A	N/A	N/A	1,100
Average number of permit and registration applications processed per staff member	N/A	N/A	N/A	1,935
Total revenue collected during the fiscal year from City-issued business licenses and regulatory permits	N/A	N/A	N/A	16,179,692
Alcohol site survey completion (days)	9.2	13	13	N/A
Houston Permitting Center (HPC) ARA service time (minutes)	5.4	10	10	N/A
Houston Permitting Center (HPC) ARA wait time (minutes)	6.5	15	15	N/A
HPC - ARA customer satisfaction survey rating	100%	100%	100%	N/A
HPC - ARA Regulatory Permitting walk-in customers served	39,069	20,000	30,000	N/A

Business Area Program Detail

Business Area : Administration and Regulatory Affairs

Bus Area No. : 6500

Risk Management

Description:

Administers insurance coverage for City buildings and related personal property and assets including, but not limited to: property, terrorism, boiler and machinery, crime, fine arts, electronic equipment protection, fidelity, surety, inland marine, cyber, and Notary Public program

Goal:

Identify and effectively manage risk to reduce the City's financial exposure and also to provide prompt and accurate expert insurance advisory services to City departments

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Property and Casualty Fund	26,316	26,317	26,613	26,613	29,961	29,961

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Property and Casualty Fund	4.9	0.0	5.0	0.0	5.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of COPE (Construction, Occupancy, Protection, Exposure) underwriting data completed for City insured property.	N/A	N/A	N/A	65%
% of insurance advisory service requests from City departments completed within established response timeframes	N/A	N/A	N/A	100%
Net Cost of City's Property Insurance Program per $100 of Total Insured Value	N/A	N/A	N/A	$0.177
Compliance with the FEMA Stafford Act insurance obligations in relation to post disaster assistance	100%	100%	100%	100%
Maintain commercial insurance policies with no lapse in coverage	100%	100%	100%	100%
Comply with insurance policy requirements to file an insurance claim and achieve an insurance recovery	100%	100%	100%	N/A

Business Area Program Detail

Business Area : Administration and Regulatory Affairs

Bus Area No. : 6500

Debt Service and Interfund Transfers

Description:

Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:

To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	14,545	0	13,498	0	14,750
ParkHouston Special Revenue Fund	0	5,900	0	6,366	0	5,193
Total	**0**	**20,445**	**0**	**19,864**	**0**	**19,943**


CITY OF HOUSTON
TEXAS

CITY SECRETARY

Department Description and Mission

The Office of the City Secretary is responsible for recording the minutes of City Council meetings and maintaining all official City records. The activities of the City Secretary include: preparing the Council meeting agenda, administering City elections, receiving vendor bid proposals, and processing Council motions, resolutions and ordinances.

Business Area Budget Summary

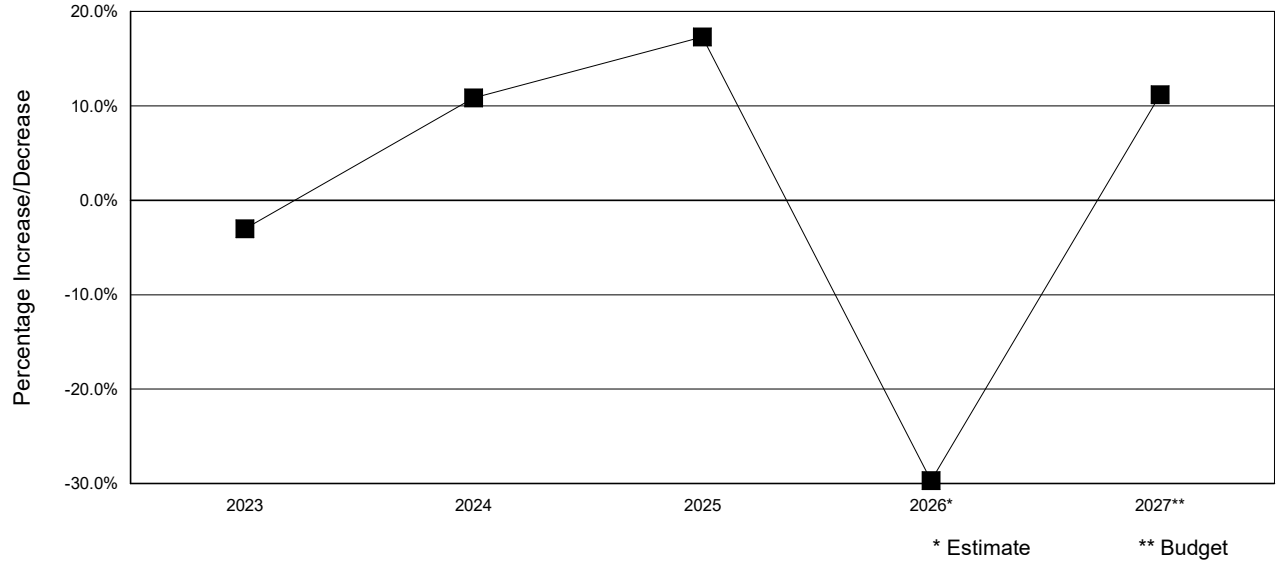
Fund Name : General Fund
Business Area : City Secretary
Fund No. /Bus. Area No. : 1000 / 7500

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	930,048	666,773	613,389	**693,901**
	Supplies	709	480	6,480	**6,480**
	Other Services and Charges	120,722	125,469	119,469	**121,759**
	Total M & O Expenditures	1,051,479	792,722	739,338	**822,140**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	1,051,479	792,722	739,338	**822,140**
Revenues		0	0	0	**0**
Staffing	Full-Time Equivalents - Civilian	7.4	6.3	5.6	**6.4**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	7.4	6.3	5.6	**6.4**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

General Fund
City Secretary
Year over Year Expenditure Change



Business Area Program Summary

Business Area: City Secretary
Bus. Area No : 7500

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administration Services	0	1,051	0	739	0	822

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administration Services	7.4	0.0	5.6	0.0	6.4	0.0

Business Area Program Detail

Business Area : City Secretary

Bus Area No. : 7500

Administration Services

Description:

This program provides support for the City Secretary as the official custodian of all papers and records City Council proceedings.

Goal:

To ensure City records and City Council Minutes are accurately recorded for the public.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,051	0	739	0	822

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	7.4	0.0	5.6	0.0	6.4	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Expenditures Adopted Budget vs Actual Utilization	111%	98%	91%	98%

FINANCE

Department Description and Mission

The Finance Department's mission is to safeguard the fiscal integrity of the City, its component units, and other dependent entities, and enable other City stakeholders to do the same.

The Finance Department's strategic objectives are to:

- Promote fiscal responsibility.
- Provide high-quality financial services and information to the Mayor's Office, City Council, City departments, and citizens.
- Seek maximum disaster recovery reimbursement from all applicable funding sources.
- Improve process execution internally and citywide.
- Engage staff and provide them with the resources they need to get the job done.

Department goals include:

- Promote fiscal responsibility:
    - Encourage and enable compliance with the City's Financial Policies.
    - Increase collection rates on accounts receivable through improved vendor performance.
    - Implement outcome-based budgeting citywide.
    - Complete in-depth budget reviews on all city departments.
    - Continue using data-driven analysis to provide accurate revenue estimates.

- Provide high-quality financial services and information to the Mayor's Office, City Council, City departments, and citizens:
    - Develop structurally-budgeted operating and capital budget proposals for the Mayor that maximize City resources and promote the Administration's priorities.
    - Work with operating departments to create efficiencies by centralizing financial work functions.
    - Promote financial transparency to provide useful financial information to all stakeholders.
    - Produce meaningful and useful strategy, planning, budgeting, reporting, and administrative support to council members, staff, and members of the Mayor's administration.

- Seek maximum disaster recovery reimbursement from all applicable sources:
    - Continue site inspections in the area of Hazard Mitigation to reduce or eliminate long-term risk to City properties from future disasters.
    - Secure funding opportunities from federal, state, and private sources.
    - Ensure compliance with all applicable federal and state requirements.
    - Monitor cash flow forecasting for recovery purposes.
    - Effectively manage spend and compliance of selected federal grants.

- Improve process execution internally and citywide:
    - Document controls, written procedures, instruction manuals, training curriculum, and metrics/goals for all remaining financial management and procurement processes.
    - Create a data warehousing environment for operational and financial data that enables citywide access to useful business intelligence and analytics, and external access to open data.
    - Implement new financial forecasting, budgeting, and reporting software system.
    - Identify and achieve savings through procurement, active cost management, centralization, and business process improvements.
    - Collaborate with Internal stakeholders to increase engagement with local small business.
    - Streamline contract management and sourcing.

Business Area Budget Summary

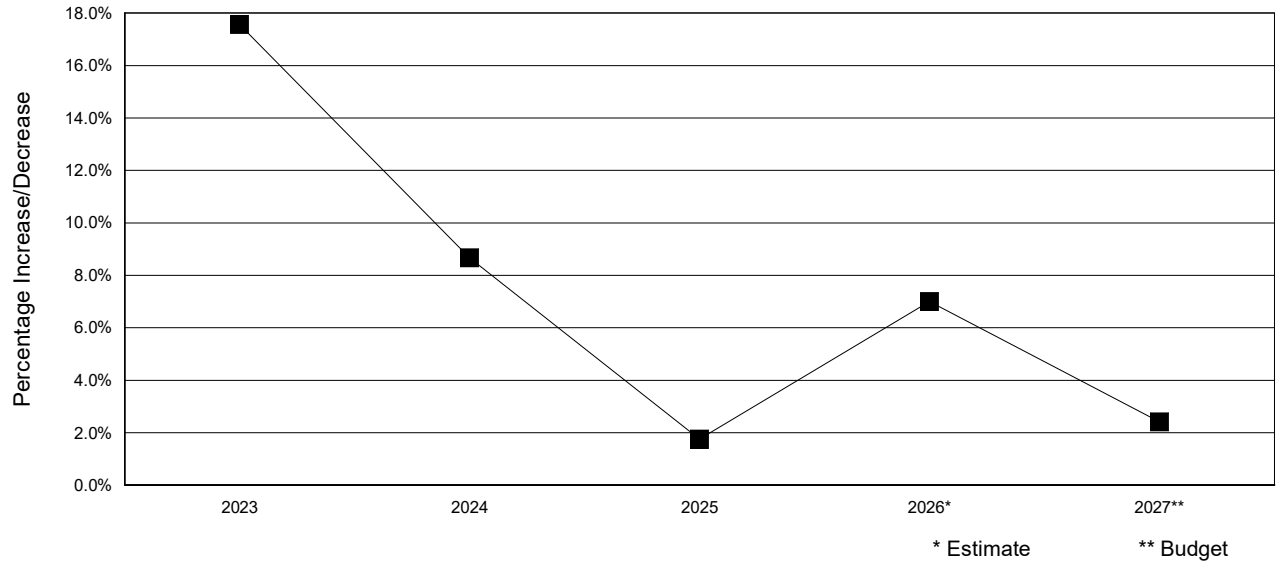
Fund Name : General Fund
Business Area : Finance Department
Fund No. /Bus. Area No. : 1000 / 6400

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	16,953,547	17,819,146	17,904,467	**18,616,441**
	Supplies	51,204	76,165	86,666	**86,651**
	Other Services and Charges	4,734,398	5,357,597	5,261,775	**5,199,715**
	Equipment	22,822	88,465	88,465	**0**
	Non-Capital Equipment	2,900	0	0	**0**
	Total M & O Expenditures	21,764,871	23,341,373	23,341,373	**23,902,807**
	Debt Service & Other Uses	50,000	0	0	**0**
	Total Expenditure	21,814,871	23,341,373	23,341,373	**23,902,807**
Revenues		2,388,975,395	2,455,548,836	2,418,674,232	**2,492,520,049**
Staffing	Full-Time Equivalents - Civilian	118.9	113.5	110.9	**113.7**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	118.9	113.5	110.9	**113.7**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

General Fund
Finance Department
Year over Year Expenditure Change



Business Area Budget Summary

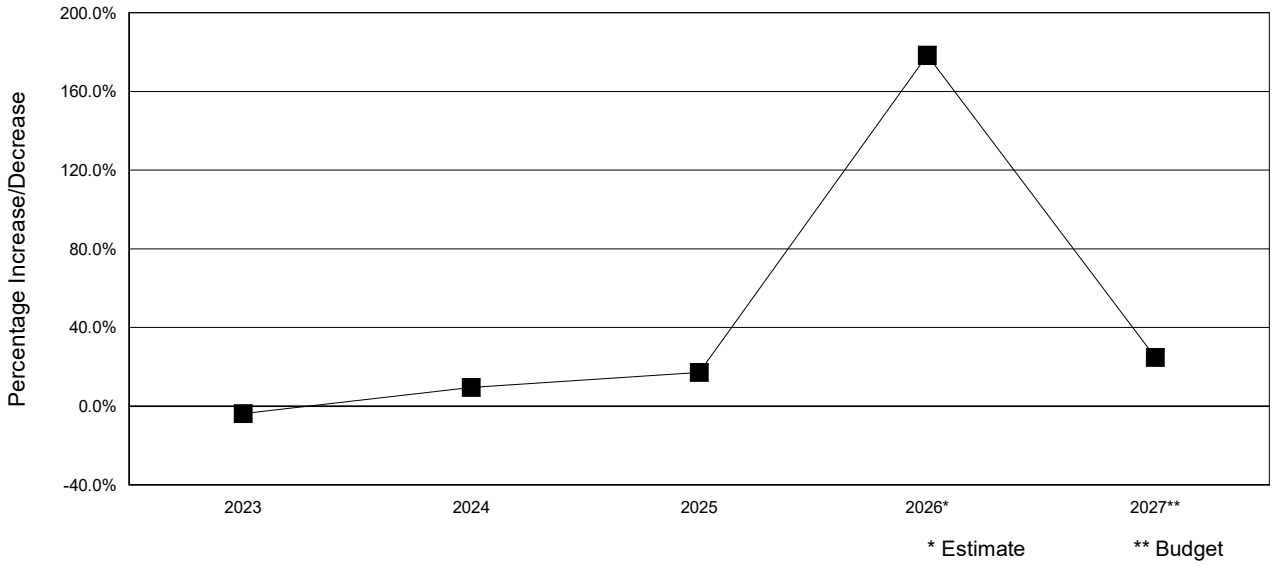
Fund Name : Central Service Revolving Fund
Business Area : Finance Department
Fund No. /Bus. Area No. : 1002 / 6400

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	7,325,986	21,344,547	20,525,535	**25,337,401**
	Supplies	5,425	104,164	129,298	**106,980**
	Other Services and Charges	808,488	1,502,661	1,913,939	**2,845,044**
	Equipment	5,280	74,352	106,677	**0**
	Total M & O Expenditures	8,145,179	23,025,724	22,675,449	**28,289,425**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	8,145,179	23,025,724	22,675,449	**28,289,425**
Revenues		8,145,179	23,025,724	22,675,449	**28,289,425**
Staffing	Full-Time Equivalents - Civilian	55.1	168.6	156.4	**182.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	55.1	168.6	156.4	**182.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.8	**0.0**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- o The FY2027 Budget includes the consolidation of procurement functions.

Central Service Revolving Fund
Finance Department
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Finance Department
Business Area No. : 6400

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	84,802	77,160	85,779	**77,360**
Direct Interfund Services	8,263,665	23,679,552	23,320,658	**28,984,465**
General Property Taxes	1,420,880,716	1,504,361,909	1,451,748,624	**1,502,576,649**
Interest	22,047,540	21,893,000	19,400,000	**18,698,000**
Miscellaneous/Other	2,834,067	2,265,000	2,215,000	**4,305,000**
Other Fines and Forfeits	25,699	27,000	27,000	**10,000**
Other Tax	23,694,989	23,955,000	23,955,000	**23,955,000**
Sales Taxes	919,289,096	902,315,939	920,597,620	**942,203,000**
Grand Total	**2,397,120,574**	**2,478,574,560**	**2,441,349,681**	**2,520,809,474**

Business Area Program Summary

Business Area: **Finance Department**
Bus. Area No : **6400**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Accounting and Financial Reporting	3,999	8,427	5,055	9,804	6,748	11,610
Administrative Services	0	1,722	0	1,993	0	1,905
Capital Projects and Debt Management	360	1,443	422	1,628	1,181	2,451
Citywide Procurement and Contract Management	2,657	9,645	6,339	12,329	12,951	16,299
Disaster Cost Recovery Management	0	508	0	616	0	821
Energy Management	371	371	606	606	462	462
Financial Management Services	2,026	2,906	12,140	12,891	10,906	11,902
Financial Planning & Budgetary Services	0	1,839	0	2,586	0	2,967
Grants Management	79	885	86	1,241	77	1,298
Performance Improvement	0	278	0	378	0	504
Treasury	2,387,627	1,885	2,416,701	1,943	2,488,483	1,971
Total	**2,397,119**	**29,909**	**2,441,349**	**46,015**	**2,520,808**	**52,190**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Accounting and Financial Reporting	48.2	0.0	53.1	0.0	65.1	0.0
Administrative Services	4.0	0.0	3.7	0.0	3.9	0.0
Capital Projects and Debt Management	14.2	0.0	10.7	0.0	15.9	0.0
Citywide Procurement and Contract Management	61.3	0.0	77.2	0.0	100.6	0.0
Disaster Cost Recovery Management	4.2	0.0	4.0	0.0	5.5	0.0
Energy Management	2.2	0.0	2.7	0.0	2.3	0.0
Financial Management Services	15.5	0.0	88.0	0.8	71.2	0.0
Financial Planning & Budgetary Services	11.2	0.0	14.3	0.0	15.8	0.0
Grants Management	7.7	0.0	8.0	0.0	8.4	0.0
Performance Improvement	1.9	0.0	1.9	0.0	3.0	0.0
Treasury	3.6	0.0	3.7	0.0	4.0	0.0
Total:	**174.0**	**0.0**	**267.3**	**0.8**	**295.7**	**0.0**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Finance Department

Bus Area No. : 6400

Accounting and Financial Reporting

Description:

Directs the financial reporting and operations of internal controls, cost and fee analysis, capital fixed assets, trusts and funds management, accounts receivable, accounts payable, and the annual audit for the City of Houston. Develop annual indirect cost allocation plans in accordance with 2 CFR 200.

Goal:

Financial Reporting and Operations review and monitoring will result in efficient and accurate outcomes ensuring compliance with standards, laws, and regulations in order to be cost effective.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	3,778	3,778	4,312	4,312	5,991	5,991
General Fund	221	4,649	743	5,492	757	5,619
Total	**3,999**	**8,427**	**5,055**	**9,804**	**6,748**	**11,610**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	29.9	0.0	30.2	0.0	45.2	0.0
General Fund	18.3	0.0	22.9	0.0	19.9	0.0
Total	**48.2**	**0.0**	**53.1**	**0.0**	**65.1**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Collection Rate for EMS	49%	48%	49%	50%
Collection Rate for Vendor Managed Revenues	52%	50%	50%	50%
Cost per Invoice	$38	$48	$40	$51
Invoice Payments Processed within Payment Terms	93%	90%	90%	90%

Business Area Program Detail

Business Area : Finance Department

Bus Area No. : 6400

Administrative Services

Description:

This program provides support for leadership and executive support which includes development, monitoring and recording of the budget, accounts receivables, and the procurement of goods and services for the department.

Goal:

To ensure executive oversight services, support, and leadership to all functions of the Finance Department. Support the budget process through development, monitoring, and reporting along with receiving and procuring goods and services needed to operate the department efficiently and effectively.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,722	0	1,993	0	1,905

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	4.0	0.0	3.7	0.0	3.9	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Expenditures Adopted Budget vs Actual Utilization	94%	98%	100%	98%
Revenues Adopted Budget vs Actual Utilization	101%	100%	98%	100%

Business Area Program Detail

Business Area : Finance Department

Bus Area No. : 6400

Capital Projects and Debt Management

Description:

Engage all departments in the annual preparation of the five-year Capital Improvement Plan (CIP). Work with Administration and City Council to Adopt the CIP annually. Once adopted, review and approve RCAs in NOVUS as compared to the plan. Monitor capital budgets and spending. Maintain asset replacement models and bring forth the equipment models. Approve RCAs in Novus based on the plan amounts. Maintain asset replacement model for Fleet and IT, with the possibility of others coming online. Monitoring and reporting on capital budgets and spending. Serve as chair of the Finance Working Group responsible for all debt issuance and managing liquidity facilities. Analysis of pension and Other Post-Employment Benefits (OPEB) matters.

Goal:

Adopt the annual Capital Improvement Plan before the end of preceding fiscal year. Maintain the active CIP in SAP with the most up to date information. Manage any requests from the departments and the Administration in a way that is fiscally responsible, while providing the highest benefit to the citizens. Track and evaluate all debt refunding opportunities to achieve the lowest possible cost of borrowing. Maintain credit ratings and ensure a sufficient debt service fund balance. Ensure compliance with applicable laws and ensure annual actuarial valuation reports are completed.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	344	344	392	392	1,151	1,151
General Fund	16	1,099	30	1,236	30	1,300
Total	**360**	**1,443**	**422**	**1,628**	**1,181**	**2,451**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	1.8	0.0	2.9	0.0	7.4	0.0
General Fund	12.4	0.0	7.8	0.0	8.5	0.0
Total	**14.2**	**0.0**	**10.7**	**0.0**	**15.9**	**0.0**

Business Area Program Detail

Business Area : Finance Department

Bus Area No. : 6400

Capital Projects and Debt Management

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of calendar days before the end of the fiscal year that the Capital Improvement Plan is finalized for Mayoral review	N/A	N/A	N/A	30 days (May 31)
Percentage of department budget update requests processed in the city's financial system within established Treasury & Capital Management division timeframes	N/A	N/A	N/A	85%
Percentage of required valuation reports for the City’s pension systems submitted on time to the Texas Pension Review Board	N/A	N/A	N/A	100%
Number of outstanding debt (General Obligation, Combined Utility System, Houston Airport System, and Convention and Entertainment) reviewed for refunding opportunities to reduce borrowing costs	4	4	4	4
Capital Improvement Plan Adopted Before End of Preceding Fiscal Year	July 1, 2025	June 30, 2025	June 24, 2026	N/A
Ensures Submission of Three Actuarial Valuation Reports to Pension Review Board Annually	April 30, 2025	April 30, 2026	April 30, 2026	N/A
Debt Service Expenditures as % of General Fund Revenues	18%	17%	17%	17%

Business Area Program Detail

Business Area : Finance Department

Bus Area No. : 6400

Citywide Procurement and Contract Management

Description:

Manage the full procurement process for the purchase of goods and services on behalf of client departments, and provide oversight for any departmental delegated procurement authority. Assist client departments with developing purchase specifications, scopes of service, and all other necessary information for solicitation development. Work with the vendor community, including certified MWBE firms, to competitively procure needed goods and services. Provide contract management and vendor performance evaluations.

Goal:

Ensure timely, compliant procurement of necessary goods and services on behalf of client city departments. Protect the City's interests by ensuring public funds are being used to their highest and best use through competitive, open, and fair procurements. Safeguard the City's interest and reduce risks by ensuring procurements are compliant to all state, federal, and local procurement policies and procedures.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	1,546	1,546	5,139	5,139	9,701	9,701
General Fund	1,111	8,099	1,200	7,190	3,250	6,598
Total	**2,657**	**9,645**	**6,339**	**12,329**	**12,951**	**16,299**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	10.6	0.0	35.3	0.0	60.6	0.0
General Fund	50.7	0.0	41.9	0.0	40.0	0.0
Total	**61.3**	**0.0**	**77.2**	**0.0**	**100.6**	**0.0**

Business Area Program Detail

Business Area : Finance Department

Bus Area No. : 6400

Citywide Procurement and Contract Management

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of contracts evaluated against documented performance metrics (contract terms, quality, timeliness, cost)	N/A	N/A	N/A	> 10%
% total procurement spend made outside of a City contract.	N/A	N/A	N/A	< 30%
Average number of bidders/proposers per project	N/A	N/A	N/A	5
Percentage of procurements processed as emergency purchase orders during the fiscal year	N/A	N/A	N/A	< 10%
Average number of calendar days to complete Direct Award procurements from project acceptance to council award	36	45	33	45
Average number of calendar days to complete formal Invitation to Bid "ITB" procurement projects, from project acceptance to council award	185	120	182	120
Average number of calendar days to complete formal Requests for Proposals, Requests for Qualifications, and Best Value Bids to Council Award	253	180	268	180

Business Area Program Detail

Business Area : Finance Department

Bus Area No. : 6400

Disaster Cost Recovery Management

Description:

Oversee disaster cost recovery for city owned assets. This includes managing and reporting federal and state grants related to declared disasters.

Goal:

Seek maximum disaster cost recovery reimbursement from all applicable sources. Continue site inspections in Hazard Mitigation to reduce or eliminate long-term risk to City properties from future disasters. Secure funding opportunities from federal, state, and other sources. Ensure compliance with all applicable federal and state requirements.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	508	0	616	0	821

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	4.2	0.0	4.0	0.0	5.5	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
For New Disasters, Identify, and Submit Damaged City Assets within 60 Days of the Disaster's Recovery Scoping Meeting	60 days	60 days	60 days	60 days
Number of Project Worksheet (PW) Close Out Requests Submitted to the State/FEMA	8	15	36	10

Business Area Program Detail

Business Area : Finance Department
Bus Area No. : 6400

Energy Management

Description:
This program manages the energy and natural gas costs of the City of Houston. This process includes but is not limited to contract energy and natural gas rates negotiations with companies, monitoring of the respective markets, and annual projections. Additionally, the program supports the City's efforts to increase investments in renewable energy and restore the Houston area's natural resources.

Goal:
Support the City's mission to lead the global energy transition through strategic partnerships and fiscal management.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	371	371	606	606	462	462

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	2.2	0.0	2.7	0.0	2.3	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Amount ($) of Utility Rebates Received for Energy Projects	$6,625.53	$186,497	$3,000	$7,000
Annual Energy Consumption (kWh)	1,123,584,869	1,358,324,301	1,177,352,712	1,250,000,000
Demand Response Program	N/A	$250,000	N/A	$250,000
% Renewable Energy for Electricity Contract	100%	N/A	N/A	N/A
Tree Planting Initiative (Goal of 100,000 Trees Planted by 2024 Based on Electricity Contract Incentive)	20,447	N/A	N/A	N/A

Business Area Program Detail

Business Area : Finance Department

Bus Area No. : 6400

Financial Management Services

Description:

Manages all aspects of financial management on behalf of client departments to ensure fiscal integrity. This process includes: 1) maintaining the fiscal and financial integrity of records and information; 2) providing information that supports the client department's management of public resources through the annual budgeting process and long-term forecasting; 3) providing timely and accurate information to client departments to support daily operations inclusive of, but not limited to budget management and monitoring; 4) providing support services including improvement reviews of internal financial controls and processes; and 5) preparing and delivering financial information pertaining to client department operations, services, and issues to key stakeholder. Serves as the primary liaison between the various divisions within the Finance Department.

Goal:

To champion the Finance Department's mission to safeguard the fiscal integrity of the City, its component units, and other dependent entities by providing the necessary support and guidance to client departments thus ensuring sound fiscal management.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	2,026	2,026	12,140	12,140	10,906	10,906
General Fund	0	880	0	751	0	996
Total	**2,026**	**2,906**	**12,140**	**12,891**	**10,906**	**11,902**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	10.6	0.0	84.6	0.8	65.5	0.0
General Fund	4.9	0.0	3.4	0.0	5.7	0.0
Total	**15.5**	**0.0**	**88.0**	**0.8**	**71.2**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of Client Departments Supported	4	5	9	9
Receive an Outstanding Rating (5) from Client Departments	4.2	5	4.4	5

Business Area Program Detail

Business Area : Finance Department

Bus Area No. : 6400

Financial Planning & Budgetary Services

Description:

Develop and manage the City's Operating Budget, long-range financial planning, monthly financial reporting, and ad-hoc financial analysis.

Goal:

To improve the City's financial position by providing recommendations based on comprehensive financial analysis.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,839	0	2,586	0	2,967

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	11.2	0.0	14.3	0.0	15.8	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of planned quarterly financial review meetings completed by Financial Planning & Analysis analysts with City departments to identify emerging issues, support budget accuracy, and maintain proactive communication	N/A	N/A	N/A	75%
Average number of business days from the close of each month to finalize revenue and expenditure projections for inclusion in the Monthly Financial Report	N/A	N/A	N/A	7
Citywide General Fund Expenditures Adopted Budget vs Actual Utilization	100%	98%	104%	98%
Citywide General Fund Revenues Adopted Budget vs Actual Utilization	104%	100%	100%	100%
Unassigned Fund Balance as % of General Fund Expenditures less Debt Service and PAYGO	18.9%	16.5%	11.3%	10.5%

Business Area Program Detail

Business Area : Finance Department

Bus Area No. : 6400

Grants Management

Description:

Grants Management is tasked with directing and monitoring grant acquisition, management, and compliance procedures to ensure consistent use by City Departments and compliance with all applicable federal, state, and local regulations.

Goal:

The goals of Grants Management are to: 1) provide written guidelines to ensure consistency in the City's grant acquisition and management process across grant administering departments; 2) encourage departments to responsibly pursue external funding that can be reasonably managed while serving the needs of the City; 3) ensure grant audits are being conducted in an appropriate manner and City Departments are audit ready; 4) coordinate grant acquisition among City Departments; 5) generate grant revenue recovery to capture whether grants are being sought by City Departments and reporting their respective revenues; and 6) achieve zero audit findings in each annual audit.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	79	79	86	86	77	77
General Fund	0	806	0	1,155	0	1,221
Total	**79**	**885**	**86**	**1,241**	**77**	**1,298**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	0.0	0.0	0.7	0.0	1.0	0.0
General Fund	7.7	0.0	7.3	0.0	7.4	0.0
Total	**7.7**	**0.0**	**8.0**	**0.0**	**8.4**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Audit Findings	0	0	0	0
Complete and Upload Single Audit Report to the Federal Audit Clearing House within 30 Calendar Days of Receipt of the Auditors' Report(s)	30 days	N/A	30 days	30 days
Number of Grants Placed in Closing Status in SAP	100	75	80	75

Business Area Program Detail

Business Area : Finance Department

Bus Area No. : 6400

Performance Improvement

Description:

Performance Improvement Program works with departments to identify and implement innovative solutions that improve customer service and modernize government operations. This division also implements performance management processes and systems to ensure continued process excellence.

Goal:

To create lasting and substantial improvements in the way the City operates.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	278	0	378	0	504

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	1.9	0.0	1.9	0.0	3.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of Turn the Curve Performance Measures showing improvement	N/A	N/A	N/A	60%
Number of Turn the Curve Plans Developed	N/A	N/A	N/A	164
Client Satisfaction Score	90%	90%	N/A	90%
Number of In-House Consulting Engagements	24	24	24	N/A
Number of Lean Six Sigma Green Belts Certified	6	6	3	N/A

Business Area Program Detail

Business Area : Finance Department

Bus Area No. : 6400

Treasury

Description:

Forecast all City taxes (property, sales, and mixed beverage) based on economic modeling. Collect and account for revenues in SAP. Ensure compliance with all applicable state laws. Perform the annual Truth in Taxation and setting of the property tax rate within 60 days of receipt of the certified roll as provided by state statute. Research, analyze, and provide recommendations of proposed tax laws and ensuring compliance with passed laws. Monitor the General Fund cash flows and ensure sufficient funds are available for day-to-day operations. Manage the merchant services contract for handling of payments via point of sale or web.

Goal:

To provide accurate forecasting on Tax Revenues by ensuring estimate is within +/- 2%. Adherence to state statutes on the adoption of the property tax rate and the Truth in Taxation process. Provide accurate recommendations on proposed legislative changes.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	2,387,627	1,885	2,416,701	1,943	2,488,483	1,971

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	3.6	0.0	3.7	0.0	4.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Average number of business days to reconcile Master , Fire, and Finance bank accounts once Electronic Bank Statement is received.	N/A	N/A	N/A	3
Number of revenue transactions processed and recorded by Treasury (sales tax, mixed beverage, property tax) during the fiscal year	N/A	N/A	N/A	190
% variance between budgeted (forecasted) and actual Mixed Beverage Tax revenues during the fiscal year.	-4.8%	1.1%	1.1%	1.1%
% variance between budgeted (forecasted) and actual Property Tax revenues during the fiscal year.	-0.5%	0.1%	0.1%	0.4%
% variance between budgeted (forecasted) and actual Sales Tax revenues during the fiscal year.	2.9%	6.4%	2%	7.3%

HOUSTON INFORMATION TECHNOLOGY SERVICES

Department Description and Mission

Houston IT Services (HITS) provides 24/7/365 enterprise technology services to all city departments and the nearly 6.5 million people who live in the Houston extended metro region.

Department Mission: Provide solutions that serve, protect, and enlighten the residents and visitors of Houston.

Department Vision: HITS will be a catalyst for the transformation of Houston into a digital city for all.

Core Values: Humility - Integrity - Trust - Service

HITS Guiding Principles

Business needs to drive IT solutions. Utilize a government structure to align efforts with business goals. Identify and exploit common business functions and processes across departments when implementing new technologies. Leverage existing technology platforms before procuring new systems that perform similar or duplicative functions. Leverage process automation and machine learning (ML) to speed operational adjustments and augment human intervention. Evaluate business processes for re-design opportunities. Buy before build leverage commercial off-the-shelf solutions over custom commercial off-the-shelf or internally developed solutions.

HITS Strategic Priorities

- Optimize City operations to align business needs to ensure security, reliability, resiliency, cost, and operating efficiencies.

  Goal 1: Build next-generation IT foundation and capabilities to enhance mobility, collaboration, capacity, and agility.
  Goal 2: Security & risk management controls align with the City's risk tolerance and external factors.
  Goal 3: Leverage City assets & capabilities to decrease operating expenses, increase the City's competitive and economic opportunities.

- Improve data-driven decision making through better data access across City departments to produce actionable analysis, better decision making, and transparency.

  Goal 4: Leverage data & analytics to provide timely and actionable insights.

- Engage citizens through connected mobile and digital experiences to increase accessibility, participation, and satisfaction.

  Goal 5: Leverage City assets to provide easy and convenient access to City services for all constituents.

- Inspire and empower employees to do their best work by developing and aligning their skills to support the strategy and leveraging the power of mobility and collaboration.

  Goal 6: Develop, retain, and recruit top-tiered workforce.

Business Area Budget Summary

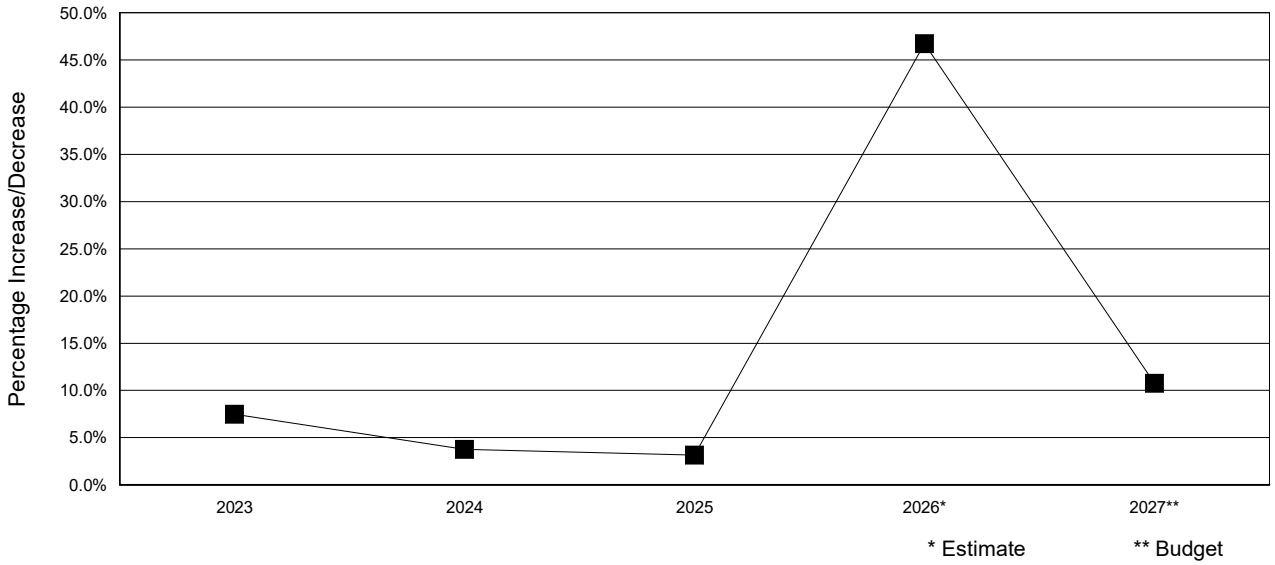
Fund Name : Central Service Revolving Fund
Business Area : Houston Information Technology Services
Fund No. /Bus. Area No. : 1002 / 6800

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	30,309,528	41,051,437	41,051,437	**50,644,460**
	Supplies	437,036	1,104,932	1,104,932	**622,351**
	Other Services and Charges	63,483,905	93,802,341	93,802,341	**94,352,691**
	Equipment	1,461,953	9,721,282	9,721,282	**15,737,083**
	Total M & O Expenditures	95,692,422	145,679,992	145,679,992	**161,356,585**
	Debt Service & Other Uses	3,600,000	0	0	**0**
	Total Expenditure	99,292,422	145,679,992	145,679,992	**161,356,585**
Revenues		99,292,422	145,679,992	145,679,992	**161,356,585**
Staffing	Full-Time Equivalents - Civilian	193.4	270.3	270.3	**318.9**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	193.4	270.3	270.3	**318.9**
	Full-Time Equivalents - Overtime	2.7	2.2	2.2	**2.7**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- o The FY2027 Budget includes a reduction of $3,533,796 for department savings initiatives.
- o The FY2027 Budget includes the consolidation of 14 FTEs as well as supplies and services to support Houston Public Library technology.
- o The FY2027 Budget includes the consolidation of 4 FTEs to support Houston Airport System technology.

Central Service Revolving Fund
Houston Information Technology Services
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Houston Information Technology Services
Business Area No. : 6800

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	1,442,955	1,462,105	1,462,105	**1,462,105**
Direct Interfund Services	97,849,467	144,217,887	144,217,887	**159,894,480**
Grand Total	**99,292,422**	**145,679,992**	**145,679,992**	**161,356,585**

Business Area Program Summary

Business Area: **Houston Information Technology Services**
Bus. Area No : **6800**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	8,459	5,659	6,673	6,673	6,536	6,535
Citywide Customer Service Request -311 Program	1,234	1,234	1,422	1,422	1,745	1,745
Community Development and Regulation Applications Program	1,399	1,399	1,388	1,388	1,682	1,682
Cybersecurity Program	4,955	4,955	7,904	7,903	8,403	8,403
Data Center Services Program	9,711	9,311	10,373	10,373	10,459	10,459
End User Compute Services Program	11,313	10,913	12,131	12,131	12,326	12,326
Enterprise Applications Program	21,550	21,550	23,623	23,623	25,430	25,430
Houston Emergency Center Support Program	4,616	4,616	4,166	4,166	4,564	4,564
Houston Fire Department IT Support Program	2,083	2,083	2,593	2,593	3,850	3,850
Houston Police Department IT Support Program	0	0	40,105	40,105	46,596	46,597
Houston Public Library IT Support Program	0	0	0	0	2,177	2,177
Houston Public Works IT Support Program	265	265	1,376	1,377	2,055	2,055
Legal IT Support Program	109	109	471	471	487	487
Municipal Courts Technology Support Program	1,083	1,083	1,086	1,086	1,289	1,289
Network Services Program	6,573	6,573	5,869	5,869	6,553	6,553
Parks and Recreation IT Support Program	0	0	282	282	289	289
Project Management Program	2,301	2,301	1,944	1,944	2,104	2,104
Public Safety Radio Communications Program	7,058	7,058	7,467	7,467	7,452	7,452
Telecommunications Support Services Program	16,583	16,583	16,807	16,807	17,360	17,360
Debt Service and Interfund Transfers	0	3,600	0	0	0	0
Total	**99,292**	**99,292**	**145,680**	**145,680**	**161,357**	**161,357**

Business Area Program Summary

Business Area: **Houston Information Technology Services**
Bus. Area No : **6800**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	16.8	0.0	17.2	0.0	18.0	0.0
Citywide Customer Service Request -311 Program	1.9	0.0	1.7	0.0	2.0	0.0
Community Development and Regulation Applications Program	2.9	0.0	2.6	0.0	3.2	0.0
Cybersecurity Program	5.6	0.0	5.1	0.0	9.7	0.0
Data Center Services Program	11.8	0.0	9.8	0.0	12.6	0.0
End User Compute Services Program	26.0	0.3	22.1	0.3	27.6	0.4
Enterprise Applications Program	33.6	0.0	32.3	0.0	36.5	0.0
Houston Emergency Center Support Program	15.6	0.4	12.0	0.2	13.2	0.3
Houston Fire Department IT Support Program	7.7	0.0	13.9	0.0	15.7	0.0
Houston Police Department IT Support Program	0.0	0.0	78.5	0.0	84.6	0.2
Houston Public Library IT Support Program	0.0	0.0	0.0	0.0	14.0	0.0
Houston Public Works IT Support Program	0.7	0.0	8.5	0.0	9.5	0.0
Legal IT Support Program	1.0	0.0	2.6	0.0	3.0	0.0
Municipal Courts Technology Support Program	5.6	0.0	6.1	0.0	6.5	0.0
Network Services Program	11.6	0.2	9.1	0.3	13.5	0.2
Parks and Recreation IT Support Program	0.0	0.0	3.5	0.0	2.0	0.0
Project Management Program	12.2	0.0	11.4	0.0	10.4	0.0
Public Safety Radio Communications Program	30.4	1.8	25.5	1.4	26.1	1.6
Telecommunications Support Services Program	10.0	0.0	8.4	0.0	10.8	0.0
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**193.4**	**2.7**	**270.3**	**2.2**	**318.9**	**2.7**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Houston Information Technology Services

Bus Area No. : 6800

Administrative Services

Description:

Provides support for the HITS department through the facilitation of procurements, contract renewals, quotations, council actions and correspondences, and general daily operational support.

Goal:

Ensure the efficient management of resources allocated to the HITS department in support of enterprise and department specific functions.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	8,459	5,659	6,673	6,673	6,536	6,535

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	16.8	0.0	17.2	0.0	18.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Expenditures Adopted Budget vs Actual Utilization	96%	98%	100%	98%
Revenues Adopted Budget vs Actual Utilization	96%	98%	100%	98%

Business Area Program Detail

Business Area : Houston Information Technology Services

Bus Area No. : 6800

Citywide Customer Service Request -311 Program

Description:

City of Houston's non-emergency request service center. This program allows users to submit service requests through phone and web.

Goal:

Ensure system availability and uptime. Increase service request through web and mobile channels. Provide intuitive and streamlined experience for the public non-emergency request process.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	1,234	1,234	1,422	1,422	1,745	1,745

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	1.9	0.0	1.7	0.0	2.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of service request submitted online vs call in-take	23.72%	13%	23.30%	15%
% of system uptime and availability	100%	98%	100%	98%

Business Area Program Detail

Business Area : Houston Information Technology Services

Bus Area No. : 6800

Community Development and Regulation Applications Program

Description:

Application and technology that supports permitting and inspection functionalities within City departments.

Goal:

Ensure system availability and uptime. Streamline permitting and inspection processes and applications across City departments.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	1,399	1,399	1,388	1,388	1,682	1,682

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	2.9	0.0	2.6	0.0	3.2	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of system uptime and availability	99.83%	98%	100%	98%

Business Area Program Detail

Business Area : Houston Information Technology Services
Bus Area No. : 6800

Cybersecurity Program

Description:
This program is responsible for Enterprise Cybersecurity policy, vulnerability management & incident response.

Goal:
Reduce cybersecurity-related risk to the confidentiality, integrity, and availability of City systems, data and information.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	4,955	4,955	7,904	7,903	8,403	8,403

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	5.6	0.0	5.1	0.0	9.7	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of threat groups tracked (output)	43	41	44	41
% of vulnerabilities remediated within specified timeframe	33%	75%	44.50%	75%

Business Area Program Detail

Business Area : Houston Information Technology Services
Bus Area No. : 6800

Data Center Services Program

Description:
Provides enterprise IT infrastructure services, including Active Directory services, data center management, on premise and cloud server and storage services, monitoring, patching, and backup services.

Goal:
Maximize system availability and uptime to provide enhanced data center services to applications that provide services to City of Houston employees, departments, and citizens.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	9,711	9,311	10,373	10,373	10,459	10,459

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	11.8	0.0	9.8	0.0	12.6	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of system uptime and availability	100%	98%	99%	98%
% of tickets resolved within defined service levels	87.50%	85%	90.80%	85%

Business Area Program Detail

Business Area : Houston Information Technology Services
Bus Area No. : 6800

End User Compute Services Program

Description:
Provides enterprise end user compute services, including desktop management, patching and support services, Office 365 Collaboration services and service desk support.

Goal:
Maximize end user productivity of employees utilizing City provided computers and utilizing collaboration services to support departmental and City initiatives. Provide excellent customer service to end users with their device needs and service desk support to quickly resolve issues.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	11,313	10,913	12,131	12,131	12,326	12,326

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	26.0	0.3	22.1	0.3	27.6	0.4

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of computers supported by HITS (output)	7,580	7,178	7,037	7,178
% of tickets resolved within defined service levels	86%	85%	84%	85%
Customer Satisfaction Surveys	4.78	4	4.7	4

Business Area Program Detail

Business Area : Houston Information Technology Services

Bus Area No. : 6800

Enterprise Applications Program

Description:

Technology applications that are foundational to City operations which serve all City functions such as the City website, ERP, the help desk application, document management, productivity tools, database management, data analytics and GIS systems.

Goal:

Ensure system availability and uptime. Promote technology investment adoption and standards to improve efficiency and create economies of scale.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	21,550	21,550	23,623	23,623	25,430	25,430

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	33.6	0.0	32.3	0.0	36.5	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of major enterprise applications managed (output)	38	38	38	38
% of system uptime and availability	99.69%	98%	99.96%	98%

Business Area Program Detail

Business Area : Houston Information Technology Services

Bus Area No. : 6800

Houston Emergency Center Support Program

Description:

Program responsible for providing applications and infrastructure support for 911 call management used to contact First Responders.

Goal:

Ensuring system availability, redundancy, capacity, agility, resiliency, and uptime. Program goals to be achieved through proper maintenance, updates, and services.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	4,616	4,616	4,166	4,166	4,564	4,564

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	15.6	0.4	12.0	0.2	13.2	0.3

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of system uptime and availability	99.91%	98%	96.22%	98%
% of tickets resolved within defined service levels	99.98%	85%	99.75%	85%

Business Area Program Detail

Business Area : Houston Information Technology Services

Bus Area No. : 6800

Houston Fire Department IT Support Program

Description:

Program responsible for providing application and infrastructure support to first responders at HFD.

Goal:

Ensure system availability, capacity, and uptime. Program goals to be achieved through proper maintenance, updates, and services.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	2,083	2,083	2,593	2,593	3,850	3,850

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	7.7	0.0	13.9	0.0	15.7	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of system uptime and availability	99.95%	98%	99.95%	98%
% of tickets resolved within defined service levels	87%	85%	81%	85%

Business Area Program Detail

Business Area : Houston Information Technology Services
Bus Area No. : 6800

Houston Police Department IT Support Program

Description:
Program responsible for providing application and infrastructure support to first responders at Houston Police Department.

Goal:
Ensure system availability, capacity, and uptime. Program goals to be achieved through proper maintenance, updates, and services.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	0	0	40,105	40,105	46,596	46,597

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	0.0	0.0	78.5	0.0	84.6	0.2

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Performance Measures are in development for this new program	N/A	N/A	N/A	N/A

Business Area Program Detail

Business Area : Houston Information Technology Services

Bus Area No. : 6800

Houston Public Library IT Support Program

Description:

Program responsible for providing infrastructure support to the Houston Public Library.

Goal:

Ensures reliable access to public service computers and internet sessions so patrons can confidently use essential digital services. Program goals are achieved through proper system maintenance, updates, and support to sustain availability, capacity, and high-quality user experience

Mayor's Priority: Quality of Life

Program Notes:

This is a newly established program reflecting the realignment of functions from the former Digital Strategies program, previously within the Houston Public Library. Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	0	0	0	0	2,177	2,177

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	0.0	0.0	0.0	0.0	14.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Annual number of computer users	288,000	290,000	266,000	270,000
Annual number of devices connected to HPL Wi-Fi	400,000	405,000	388,000	405,000
Annual number of virtual visits	3,600,000	3,700,000	3,865,000	N/A
Annual number of Wi-Fi sessions	13,505,166	N/A	N/A	N/A

Business Area Program Detail

Business Area : Houston Information Technology Services

Bus Area No. : 6800

Houston Public Works IT Support Program

Description:

Application and Information technology that supports Houston Public Works operations.

Goal:

Ensure system availability and uptime. Promote Houston Public Works operational efficiencies and business process automation through technology enhancements.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	265	265	1,377	1,377	2,055	2,055

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	0.7	0.0	8.5	0.0	9.5	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Performance Measures are in development for this new program	N/A	N/A	N/A	N/A

Business Area Program Detail

Business Area : Houston Information Technology Services

Bus Area No. : 6800

Legal IT Support Program

Description:

Application and Information technology that supports the Legal Department operations.

Goal:

Ensure system availability and uptime. Promote the City's Legal operational efficiencies and business process automation through technology enhancements.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	109	109	471	471	487	487

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	1.0	0.0	2.6	0.0	3.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Performance Measures are in development for this new program	N/A	N/A	N/A	N/A

Business Area Program Detail

Business Area : Houston Information Technology Services

Bus Area No. : 6800

Municipal Courts Technology Support Program

Description:

Application and Information technology that supports Municipal Court Case Management operations.

Goal:

Ensure system availability and uptime. Promote Municipal Court operational efficiencies and business process automation through technology enhancements.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	1,083	1,083	1,086	1,086	1,289	1,289

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	5.6	0.0	6.1	0.0	6.5	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of system uptime and availability	99.97%	98%	100%	98%

Business Area Program Detail

Business Area : Houston Information Technology Services
Bus Area No. : 6800

Network Services Program

Description:
Provides data network design, administration, maintenance and support services citywide. Includes firewall administration and VPN.

Goal:
Ensure efficient and reliable connectivity throughout the data network infrastructure, with external entities/cloud services, and with the internet as a whole.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	6,573	6,573	5,869	5,869	6,553	6,553

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	11.6	0.2	9.1	0.3	13.5	0.2

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of network uptime and availability	99.85%	98%	99.25%	98%
% of tickets resolved within defined service levels	91.54%	85%	93.75%	85%

Business Area Program Detail

Business Area : Houston Information Technology Services

Bus Area No. : 6800

Parks and Recreation IT Support Program

Description:

Application and Information technology that supports the Parks and Recreation Department operations.

Goal:

Ensure system availability and uptime. Promote the Parks and Recreation Department's operational efficiencies and business process automation through technology enhancements.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	0	0	282	282	289	289

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	0.0	0.0	3.5	0.0	2.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Performance Measures are in development for this new program	N/A	N/A	N/A	N/A

Business Area Program Detail

Business Area : Houston Information Technology Services

Bus Area No. : 6800

Project Management Program

Description:

Program responsible for managing technology program and project delivery across City departments.

Goal:

Deliver committed projects according to agreed upon scope, quality, budget and schedule. Communicate project priority and status. Identify risk, issue, and actions on projects.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	2,301	2,301	1,944	1,944	2,104	2,104

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	12.2	0.0	11.4	0.0	10.4	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of projects meeting established targets	74%	75%	81%	75%

Business Area Program Detail

Business Area : Houston Information Technology Services

Bus Area No. : 6800

Public Safety Radio Communications Program

Description:

Program responsible for providing first responder radio system coverage throughout the Houston Metro area.

Goal:

Ensure system availability, capacity, and uptime. Program goals to be achieved through proper maintenance, updates, and services.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	7,058	7,058	7,467	7,467	7,452	7,452

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	30.4	1.8	25.5	1.4	26.1	1.6

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of external partners accessing the radio network (output)	35	35	35	35
% of system uptime and availability	99.95%	100%	100%	100%
Size of radio fleet managed by program (output)	21,332	21,054	21,432	21,054

Business Area Program Detail

Business Area : Houston Information Technology Services
Bus Area No. : 6800

Telecommunications Support Services Program

Description:
Provides voice and communications services including Voice over IP (VoIP), call center platforms, facsimile and other analog and digital communication technologies.

Goal:
Maximize system availability and uptime to enable reliable and flexible voice communications in support of City operations and to enable public engagement.

Mayor's Priority: Infrastructure

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	16,583	16,583	16,807	16,807	17,360	17,360

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	10.0	0.0	8.4	0.0	10.8	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of wireless devices managed (output)	27,325	26,029	29,349	26,029
% of tickets resolved within defined service levels	98.15%	85%	98.64%	85%
Enterprise phone system availability	99.84%	98%	100%	98%

Business Area Program Detail

Business Area : Houston Information Technology Services
Bus Area No. : 6800

Debt Service and Interfund Transfers

Description:
Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:
To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	0	3,600	0	0	0	0


CITY OF HOUSTON
TEXAS

HUMAN RESOURCES

Department Description and Mission

The Human Resources Department supports the City's most valuable asset—its people—by fostering a culture that prioritizes employee well-being, growth, and engagement. At the center of our strategy is one powerful theme: Connection—connection with client departments through true partnership and demonstrated value, connection that enhances and optimizes the HR service experience, and connection that strengthens collaboration and trust across the organization.

At the heart of the City's success is its workforce, and HR champions a people-first culture that values every employee's journey. From recruitment to retirement, the department is committed to creating an environment where employees feel supported, heard, and empowered to grow. HR recruits highly qualified individuals, offering meaningful public service careers that create lasting impact in the community.

As a strategic partner, Human Resources cultivates a workplace where employees and departments are connected through responsive, efficient, and high-quality service delivery. Through its nine divisions, HR provides essential services including recruitment and staffing for Municipal and Classified Fire personnel; onboarding, background verification, and drug testing for all employees; processing personnel actions; facilitating organizational management; administering the Family and Medical Leave program; ensuring compliance with city policies; and developing and administering Fire promotional and Police entrance examinations.

Human Resources designs and manages classification and compensation programs to attract and retain a competitive workforce while promoting transparency, innovation, and recognition. The department embraces technology to streamline processes, improve efficiency, and safeguard employee data. HR also provides structured processes for addressing employee concerns and grievances and coordinates the activities of the Civil Service Commissions.

The department administers a comprehensive suite of benefits supporting active and retired employees and their dependents, including wellness initiatives and the Employee Assistance Program (EAP). HR also oversees the City's Safety and Workers' Compensation programs, fostering a culture of accountability and collaboration to reduce workplace injuries, control costs, and support productivity.

Through learner-focused programming and strategic partnerships, Human Resources advances organizational development and career growth, promoting an engaged and high-performing workforce. The department also invests in the future through initiatives such as the Grow Your Own Workforce program, which includes the Summer Jobs Program, career expos, and outreach efforts that introduce youth to municipal careers.

Guided by a commitment to integrity, compassion, and excellence, the Human Resources Department works collaboratively to build a resilient, diverse, and people-centered workforce that reflects and serves the community.

Mission
Our mission is to serve as a trusted strategic partner by delivering innovative and equitable Human Resources solutions that foster a people-first culture. We attract, develop, and support a safe-minded, skilled, and engaged workforce dedicated to excellence in public service.

Vision
Our vision is to be a beacon of Human Resources excellence inspiring connection and collaboration.

Values
Accountability, Civility, Inclusion, Integrity, and Knowledge.

Strategic Drivers
Transparency, Responsiveness, Analytics, Collaboration, and Connection.

Business Area Budget Summary

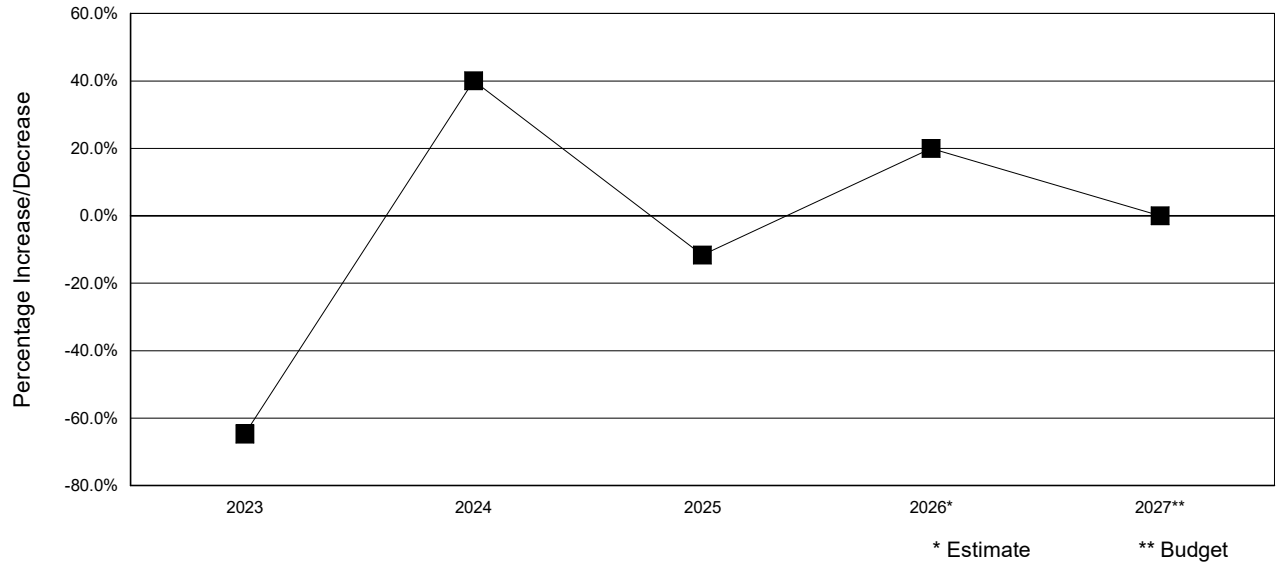
Fund Name : General Fund
Business Area : Human Resources
Fund No. /Bus. Area No. : 1000 / 8000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	1,166,146	1,415,782	1,415,782	**1,415,782**
	Supplies	3,461	8,150	8,150	**8,150**
	Other Services and Charges	17,570	800	800	**800**
	Total M & O Expenditures	1,187,177	1,424,732	1,424,732	**1,424,732**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	1,187,177	1,424,732	1,424,732	**1,424,732**
Revenues		(2,910)	0	0	**0**
Staffing	Full-Time Equivalents - Civilian	36.8	36.2	36.2	**36.2**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	36.8	36.2	36.2	**36.2**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget allocates funding for the Summer Jobs Program, which will provide opportunities to 362 interns, aged 16 to 24 to work across various City departments for 8 weeks. The overall budget remains flat, with an intern hourly pay rate of $14 per hour.

General Fund
Human Resources
Year over Year Expenditure Change



Business Area Budget Summary

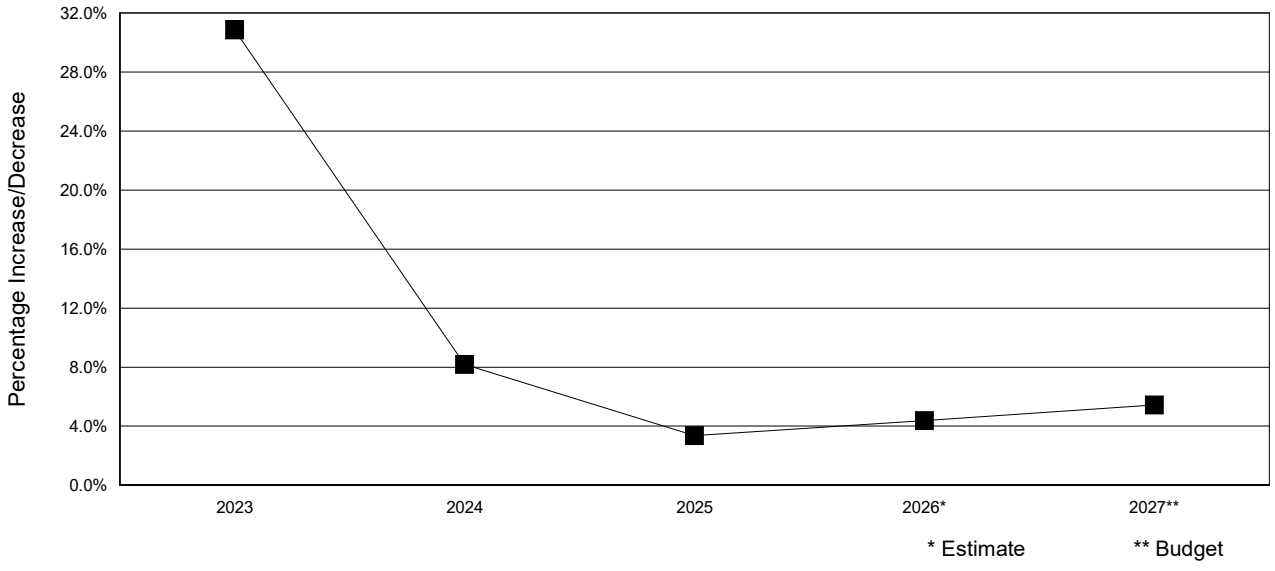
Fund Name : Central Service Revolving Fund
Business Area : Human Resources
Fund No. /Bus. Area No. : 1002 / 8000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	21,556,764	25,881,997	24,804,556	**28,003,311**
	Supplies	90,261	64,450	95,279	**59,844**
	Other Services and Charges	22,376,771	25,056,181	21,003,043	**20,399,676**
	Equipment	22,610	52,977	43,895	**29,040**
	Non-Capital Equipment	22,684	11,213	47,068	**0**
	Total M & O Expenditures	44,069,090	51,066,818	45,993,841	**48,491,871**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	44,069,090	51,066,818	45,993,841	**48,491,871**
Revenues		44,069,090	51,066,818	45,993,841	**48,491,871**
Staffing	Full-Time Equivalents - Civilian	185.7	218.0	203.0	**223.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	185.7	218.0	203.0	**223.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes a reduction of $3,431,507 for department savings initiatives.
- The FY2027 Budget includes the consolidation of Fleet and General Services Departments' learning and development function.
- The FY2027 Budget includes a $1.8 million decrease in Miscellaneous Other Services related to FY2026 building improvement expenses for the Center for Public Leadership and Learning's new office location.
- The FY2027 Budget provides funding of $13.3 million for two contingent workforce contracts.
- The FY2027 Budget provides funding of $675,000 for a new consolidated occupational testing contract.

Central Service Revolving Fund
Human Resources
Year over Year Expenditure Change



Business Area Budget Summary

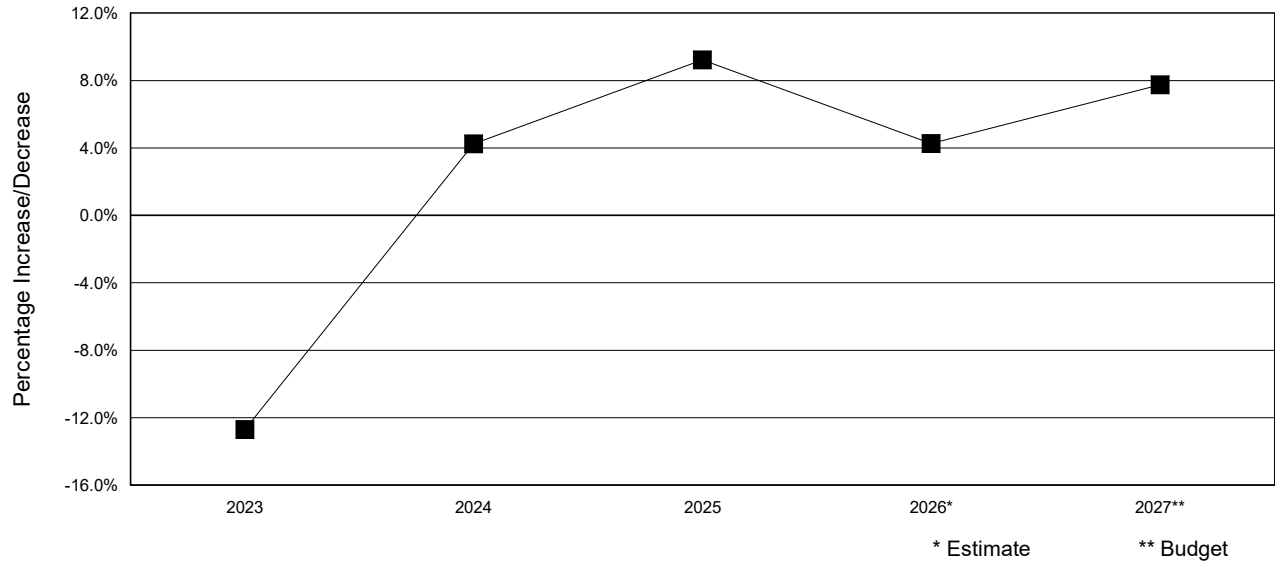
Fund Name : Workers' Compensation Fund
Business Area : Human Resources
Fund No. /Bus. Area No. : 1011 / 8000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	7,541,211	7,559,271	6,985,252	**8,019,783**
	Supplies	33,590	53,215	41,157	**34,542**
	Other Services and Charges	29,387,542	33,008,340	31,423,954	**33,301,216**
	Equipment	158,181	339,171	249,990	**343,190**
	Non-Capital Equipment	858	3,621	3,459	**0**
	Total M & O Expenditures	37,121,382	40,963,618	38,703,812	**41,698,731**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	37,121,382	40,963,618	38,703,812	**41,698,731**
Revenues		37,437,103	41,353,195	39,093,389	**42,104,368**
Staffing	Full-Time Equivalents - Civilian	59.5	62.0	54.0	**61.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	59.5	62.0	54.0	**61.0**
	Full-Time Equivalents - Overtime	0.1	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget reflects a 4.2% or $1.2 million increase in claims expense, primarily driven by a 2.7% rise in cost for medical services and increases in reserves for historical and new claims. This increase is partially offset by a $1 million decrease for one-time Center for Public Leadership and Learning buildout expenses completed in FY2026. Additionally, the FY2027 Budget includes funding for seven safety vehicles.
- The Workers' Compensation Fund's administrative rate (per employee per pay period) is based on all projected program administrative costs including third-party administrative fees. The proposed FY2027 rate will continue to be $16.46 per employee.

Workers' Compensation Fund
Human Resources
Year over Year Expenditure Change



Business Area Budget Summary

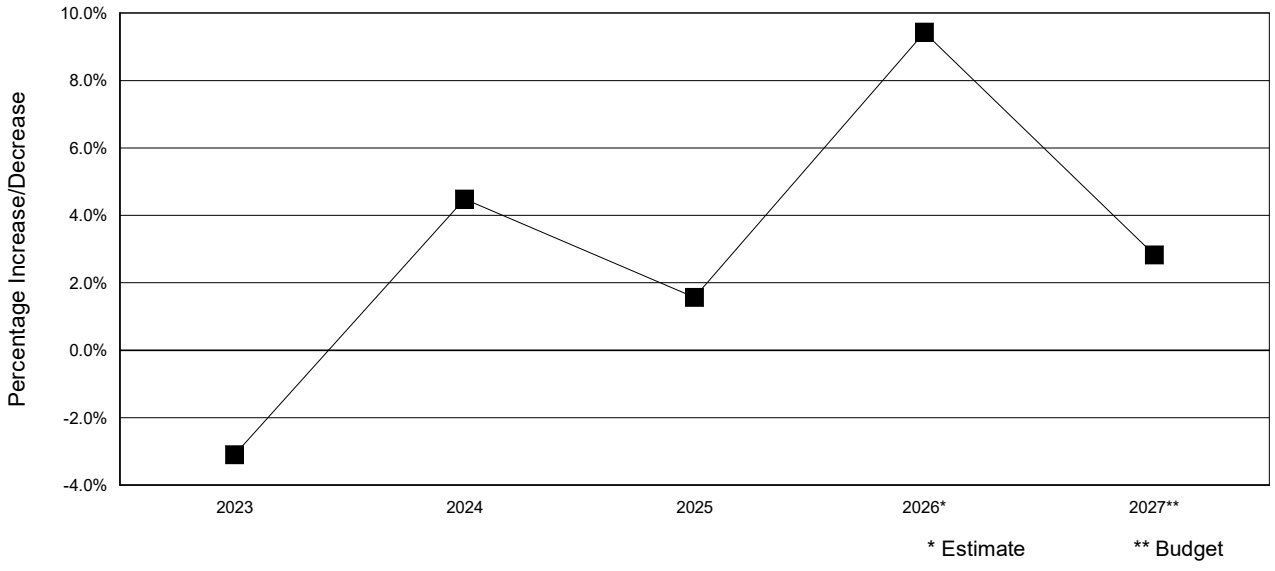
Fund Name : Health Benefits Fund
Business Area : Human Resources
Fund No. /Bus. Area No. : 9000 / 8000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	4,939,247	5,416,564	5,255,416	**5,761,095**
	Supplies	54,962	60,643	36,428	**26,995**
	Other Services and Charges	408,695,197	447,236,082	447,391,430	**459,757,107**
	Equipment	9,940	24,462	16,143	**14,520**
	Non-Capital Equipment	35,753	5,405	43,740	**2,000**
	Total M & O Expenditures	413,735,099	452,743,156	452,743,157	**465,561,717**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	413,735,099	452,743,156	452,743,157	**465,561,717**
Revenues		419,275,811	437,166,882	434,141,340	**468,541,459**
Staffing	Full-Time Equivalents - Civilian	41.8	45.0	42.0	**45.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	41.8	45.0	42.0	**45.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The Active and Retiree subscriber rates will remain flat at the start of the new plan year on January 1, 2027. Effective July 1, 2026, the City departments' contribution rates will increase by 12.3%. The FY2027 medical insurance contribution split is 19% employee / 81% City.
- The FY2027 Budget includes a $16.8 million increase in Cigna medical plan, partially offset by a $3.5 million decrease in Medicare Advantage plans and a $487,600 decrease in supplemental plans.

Health Benefits Fund
Human Resources
Year over Year Expenditure Change



Business Area Budget Summary

Fund Name : Long Term Disability Fund
Business Area : Human Resources
Fund No. /Bus. Area No. : 9001 / 8000

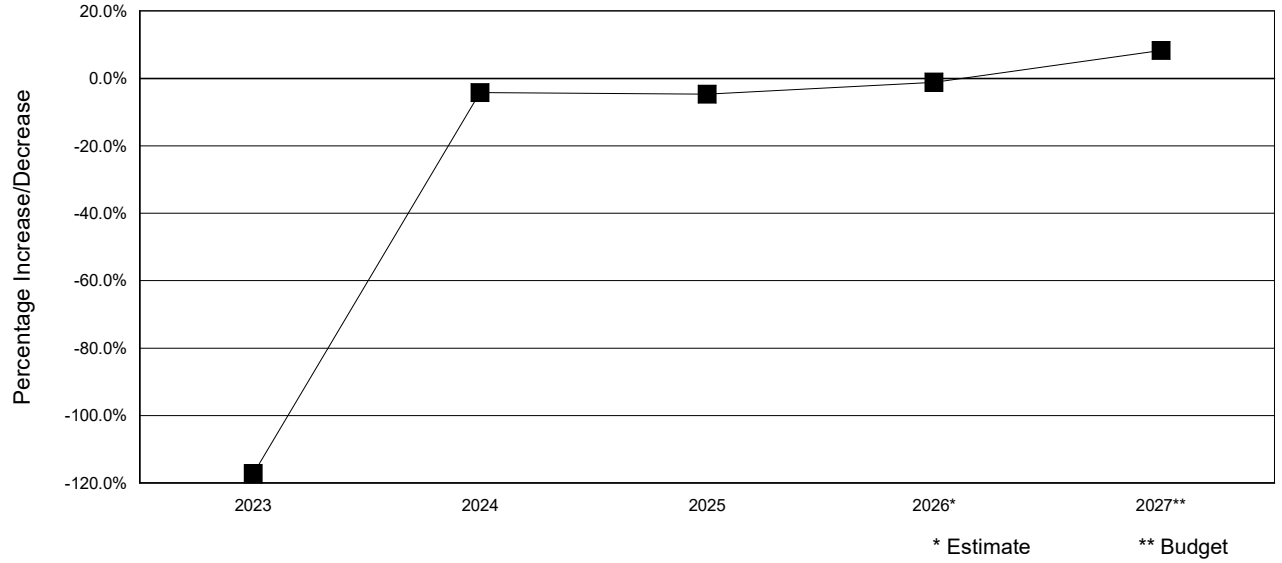
		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Other Services and Charges	956,686	1,160,130	945,910	**1,024,612**
	Total M & O Expenditures	956,686	1,160,130	945,910	**1,024,612**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	956,686	1,160,130	945,910	**1,024,612**
Revenues		973,669	1,551,365	966,989	**1,032,312**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget reflects a decrease of $135,518, or 11.7%, compared to the FY2026 Current Budget, is primarily due to a reduction in claimants (95 claimants in the FY2026 Budget vs. 80 claimants in the FY2027 Budget).

- The proposed FY2027 Long Term Disability rate is descreasing from $6.80 in FY2026 per month per eligible active employee to $3.80 in FY2027 to maintain a stable fund balance.

Long Term Disability Fund
Human Resources
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Human Resources
Business Area No. : 8000

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	23,716,910	28,026,354	28,318,139	**31,636,973**
Direct Interfund Services	58,215,907	65,591,776	57,320,966	**59,581,578**
Interest	4,055,982	3,050,000	3,513,904	**3,510,000**
Miscellaneous/Other	415,763,964	434,470,130	431,042,550	**465,441,459**
Grand Total	**501,752,763**	**531,138,260**	**520,195,559**	**560,170,010**

Business Area Program Summary

Business Area: **Human Resources**
Bus. Area No : **8000**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Benefits Administration	419,276	413,735	434,141	452,743	469,573	466,587
Contingent Workforce Management	17,992	17,992	13,255	13,256	0	0
HR Client Services	23,487	23,513	28,037	27,299	44,916	42,440
Long Term Disability Program	974	957	967	946	0	0
Occupational Risk Management	37,437	37,121	39,093	38,704	42,104	41,699
Summer Jobs Program	0	1,173	0	1,425	0	1,425
Workforce Training & Upskilling	2,587	2,578	4,703	5,438	3,577	6,051
Total	**501,753**	**497,069**	**520,196**	**539,811**	**560,170**	**558,202**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Benefits Administration	41.8	0.0	42.0	0.0	45.0	0.0
Contingent Workforce Management	1.5	0.0	2.0	0.0	0.0	0.0
HR Client Services	164.8	0.0	174.0	0.0	190.0	0.0
Long Term Disability Program	0.0	0.0	0.0	0.0	0.0	0.0
Occupational Risk Management	59.5	0.1	54.0	0.0	61.0	0.0
Summer Jobs Program	36.8	0.0	36.2	0.0	36.2	0.0
Workforce Training & Upskilling	19.4	0.0	27.0	0.0	33.0	0.0
Total:	**323.8**	**0.1**	**335.2**	**0.0**	**365.2**	**0.0**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Human Resources

Bus Area No. : 8000

Benefits Administration

Description:

A self-insured program managing benefits for more than 56,000 employees, retirees, and dependents. Responsibilities include health, dental, vision, life, long term disability, and flexible spending plans. Leads initiatives to promote wellness and mental health, while strengthening financial oversight through enhanced controls, reporting, and accountability, supported through an integrated “BE WELL” approach that promotes overall health and well-being.

Goal:

To deliver high-quality, cost-effective, and sustainable benefits through strategic procurement and contract management, robust financial oversight and reporting, enhanced analytics, and member education. These efforts ensure strong fiscal stewardship, improved health outcomes, and a competitive, member-focused benefits program.

Mayor's Priority: Government that Works

Program Notes:

This program’s name has been updated from Employee Benefits Administration to better reflect program alignment. It now includes activities consolidated from the former Long Term Disability Program, which is no longer a separate program. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying ‘N/A’ for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Health Benefits Fund	419,276	413,735	434,141	452,743	468,541	465,562
Long Term Disability Fund	0	0	0	0	1,032	1,025
Total	**419,276**	**413,735**	**434,141**	**452,743**	**469,573**	**466,587**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Health Benefits Fund	41.8	0.0	42.0	0.0	45.0	0.0
Long Term Disability Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**41.8**	**0.0**	**42.0**	**0.0**	**45.0**	**0.0**

Business Area Program Detail

Business Area : Human Resources

Bus Area No. : 8000

Benefits Administration

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of employees enrolled in Healthy Pregnancy/Healthy Babies programs with successful outcome, as reported by the case manager	N/A	N/A	N/A	25%
% of employees that completed chronic disease management programs	N/A	N/A	N/A	35%
% of field workers that participate in wellness programs	N/A	N/A	N/A	40%
Average cost of claims from chronic disease management programs per FTE	N/A	N/A	N/A	35%
% of employees who engage in preventive care (e.g., annual physical exams, screenings).	N/A	75%	65%	65%
# of EAP employee training attendees (employee attendance)	3,500	N/A	N/A	N/A
# of wellness events (Health Education Series, Wellness on Wheels, Departmental Classes/ events, Health Fair & Tabling Events)	1,000	N/A	N/A	N/A
% of employee participation in Wellness Program for discounted rate	73%	N/A	N/A	N/A
% of spousal participation in Wellness Program for discounted rate (participation in health maintenance activities defined as completion of health assessment and physical exam)	76%	N/A	N/A	N/A

Business Area Program Detail

Business Area : Human Resources

Bus Area No. : 8000

Contingent Workforce Management

Description:

This program is utilized by all departments as a vital component of the staffing strategy for peak load, pilot programs, grants, citywide events, and special needs. The City uses more than 500 temporary employees at any given time in diverse classifications (professional/technical, IT, administrative, and service/maintenance). Workforce Management is a strategic initiative designed to deliver cost and process efficiencies by automating the acquisition of contract labor.

Goal:

Provide continuity of operations to City departments for special projects that require temporary staffing.

Mayor's Priority: Government that Works

Program Notes:

This program has been consolidated, and its activities are now reported under the HR Client Services program.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	17,992	17,992	13,255	13,256	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	1.5	0.0	2.0	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Monthly program run rate for special projects requiring contingent workers	1,498,696	N/A	N/A	N/A
Number of Contingent Workers hired	700	N/A	N/A	N/A

Business Area Program Detail

Business Area : Human Resources

Bus Area No. : 8000

HR Client Services

Description:

To ensure compliance with applicable laws, regulations, and policies while delivering timely and accurate HR services across the employee lifecycle. Key priorities include streamlining hiring and personnel actions, strengthening recruitment and workforce planning through data-driven strategies, administering classified testing and promotional exams within established timelines, and supporting departments in building high-performing teams aligned with operational needs.

Goal:

Ensure compliance with all applicable laws, regulations, and codes so that they City of Houston is able to acquire and maintain a competitive and experienced work force as well as ensuring timely processing of all new hires, promotions, transfers, demotions, and any salary actions. Track applicants and analyze staffing trends. Develop and administer classified promotional exams for Fire and Police Chapter 143 positions in 120 days of receipt of the source material. Assist Fire and Police in timely hiring of trainees through cooperative efforts in scheduling and administering entrance exams.

Mayor's Priority: Government that Works

Program Notes:

This program includes activities consolidated from the former Contingent Workforce Management program, which is no longer a separate program. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	23,490	23,499	28,037	27,299	44,916	42,440
General Fund	(3)	14	0	0	0	0
Total	**23,487**	**23,513**	**28,037**	**27,299**	**44,916**	**42,440**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	164.8	0.0	174.0	0.0	190.0	0.0
General Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	**164.8**	**0.0**	**174.0**	**0.0**	**190.0**	**0.0**

Business Area Program Detail

Business Area : Human Resources
Bus Area No. : 8000

HR Client Services

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of corrective actions (at each level) issued to municipal employees within the fiscal year	N/A	N/A	N/A	>=10%
% of full-time employees who continuously work for the City for 5 years after completing the 1-year probationary period	N/A	N/A	N/A	90%
% of technical job classifications hired within 12 months of implementation	N/A	80%	80%	90%
Average number of Calendar Days for Municipal Candidates to Advance through the Interview and Selection Stages of the Hiring Process	N/A	< 30 days	15 days	14 days
Department Time in Hiring Stages: Average Number of Calendar Days for Municipal Candidates to Complete Interview and Selection Process	N/A	<15 days	30 days	N/A
Employee Retention Rate	N/A	>90%	98%	N/A
Time to fill (days) - Average number of days from requisition posting to job offer for a fiscal year	<90	N/A	N/A	N/A
Turnover rate - Percentage of employees that separated during the twelve month period	<10%	N/A	N/A	N/A

Business Area Program Detail

Business Area : Human Resources

Bus Area No. : 8000

Long Term Disability Program

Description:

The Long Term Disability (LTD) Plan is a self-insured program accounted for as an internal service fund. Established in 1985 and revised in 1996 as a part of the Income Protection Plan (renamed the Compensable Sick Leave Plan (CSL) in October, 1996), the plan provides paid long-term sick leave for City employees. Employees hired after September 1, 1985 are automatically covered under CSL. In October 1985, employees hired prior to September 1, 1985 had an opportunity to select the LTD plan or stay with Modified Sick Plan (MSP). Effective September 1, 2001 the Meet and Confer Agreement established Paid Time Off (PTO) for police classified officers. This replaces their participation in the LTD plan.

Goal:

This plan is paid for by the City in order to protect the income of employees who become disabled.

Mayor's Priority: Government that Works

Program Notes:

This program has been consolidated, and its activities are now reported under the Benefits Administration program.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Long Term Disability Fund	974	957	967	946	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Long Term Disability Fund	0.0	0.0	0.0	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Average number of claimants per month (Employees on Long Term Disability receiving claim payments)	85	N/A	N/A	N/A

Business Area Program Detail

Business Area : Human Resources

Bus Area No. : 8000

Occupational Risk Management

Description:

A self-insured program that oversees workers' compensation and safety operations, including claims management, workplace inspections, regulatory compliance, and return-to-work programs. Its primary goal is to reduce the frequency and severity of employee incidents and vehicle accidents while increasing safety awareness through the enhancement of the Zero is Possible (ZIP) program.

Goal:

To reduce the frequency and severity of workplace injuries and vehicle incidents while minimizing associated costs and productivity loss. Key priorities include strengthening safety awareness through the Zero is Possible (ZIP) program, ensuring timely claims processing and monitoring, facilitating early and effective return-to-work efforts, and collaborating with departments to build a culture of safety, accountability, and continuous risk reduction.

Mayor's Priority: Government that Works

Program Notes:

This program's name has been updated from Risk Management to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Workers' Compensation Fund	37,437	37,121	39,093	38,704	42,104	41,699

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Workers' Compensation Fund	59.5	0.1	54.0	0.0	61.0	0.0

Business Area Program Detail

Business Area : Human Resources

Bus Area No. : 8000

Occupational Risk Management

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of classified employees with an injury date during the fiscal year who return to work within the date range specified in the state-adopted Medical Disability Guidelines corresponding to their compensable injury.	N/A	N/A	N/A	85%
% of employees receiving safety training within 90 days of hire.	N/A	N/A	N/A	60%
% of safety investigations completed within 90 days of an injury, including documented corrective actions.	N/A	N/A	N/A	90%
Total recordable incident rate (TRIR) - total number of recordable injuries and illnesses per 100 full-time employees	N/A	N/A	N/A	35%
# of documented facility safety inspections and work site observations.	1,967	N/A	N/A	1,650
Fiscal Year Reinjury Rate	N/A	<15%	6%	N/A
Return to work within 7 days of injury - percentage of employees with a Workers' Compensation case that return to work within seven days of a Workers' Compensation injury	82%	N/A	N/A	N/A
Return to work within maximum disability guideline - percentage of employees with a Workers' Compensation case that return to work within the maximum disability	83%	N/A	N/A	N/A

Business Area Program Detail

Business Area : Human Resources

Bus Area No. : 8000

Summer Jobs Program

Description:

A workforce development initiative that provides a “learn and earn” opportunity for 362 youth and young adults (ages 16 – 24), offering job readiness training, mentoring, financial literacy education, transportation assistance, and hand-on municipal experience.

Goal:

To expand access to meaningful summer employment opportunities that connect youth to career exploration and workforce readiness. Key priorities include strengthening partnerships with local employers, enhancing skill development and training, and supporting informed career decision-making to prepare participants for long-term success in a dynamic workforce.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying ‘N/A’ for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,173	0	1,425	0	1,425

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	36.8	0.0	36.2	0.0	36.2	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of participants reporting improved job skills in the post-program self-assessment survey	N/A	N/A	N/A	95%
Participant satisfaction score (on a scale for 1-5) for the Summer Jobs Program	N/A	N/A	N/A	95%
# of Houston youth ages 16–24 enrolled in the Summer Jobs Program - a city program offering paid work experience and career skill-building	362	N/A	N/A	N/A
% of enrolled youth who complete the full 8-week Summer Jobs Program	100%	N/A	N/A	N/A

Business Area Program Detail

Business Area : Human Resources

Bus Area No. : 8000

Workforce Training & Upskilling

Description:

To enhance workforce readiness and organizational effectiveness by expanding access to high-quality, learner-centered training and upskilling opportunities. Key priorities include advancing enterprise learning strategies, leveraging analytics to measure impact, supporting performance management systems, and fostering innovation in learning delivery. These efforts position the program to become a nationally recognized leader in public sector training and workforce development.

Goal:

To enhance workforce readiness and organizational effectiveness by expanding access to high-quality, learner-centered training and upskilling opportunities. Key priorities include advancing enterprise learning strategies, leveraging analytics to measure impact, supporting performance management systems, and fostering innovation in learning delivery. These efforts position the program to become a nationally recognized leader in public sector training and workforce development.

Mayor's Priority: Government that Works

Program Notes:

This program's name has been updated from Talent & Organizational Development to better reflect program alignment. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Central Service Revolving Fund	2,587	2,578	4,703	5,438	3,577	6,051

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Central Service Revolving Fund	19.4	0.0	27.0	0.0	33.0	0.0

Business Area Program Detail

Business Area : Human Resources
Bus Area No. : 8000

Workforce Training & Upskilling

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of Employees enrolled in leadership, management, or supervision training that indicated an increase in job performance at 3 months upon completion of the training based on standard learning evaluation survey responses	N/A	N/A	N/A	5%
Direct Learning Expenditure per employee participating in training during the fiscal year	N/A	N/A	N/A	10%
Number of employees that attended leadership, management, or supervision training during the fiscal year	N/A	N/A	N/A	15%
Number of employees who completed leadership, management, or supervision training during the fiscal year	N/A	N/A	N/A	10%
Employee Engagement Score based on Involved & Evolve Leaders Pulse Survey Results	N/A	85%	80%	>=10%
% of Employees enrolled in leadership, management, or supervision training that indicate 'likely' or 'very likely' to apply their new learning to their job based on the standard learning evaluation survey responses	97%	N/A	N/A	N/A
Learning Engagement: learners 'agree' or 'strongly agree' that their learning needs were met based on the standard learning evaluation survey responses	97%	N/A	N/A	N/A
Learning Hours Facilitated per year	2,800	N/A	N/A	N/A
Likeliness to Recommend	96%	N/A	N/A	N/A
Number of Organizational Development sessions (Engage with and provide support for departments on their employee engagement action plan)	80	N/A	N/A	N/A


CITY OF HOUSTON
TEXAS

LEGAL
Department Description and Mission

The mission of the Legal Department is to provide the City of Houston with the highest quality municipal legal services and to facilitate the operations of the City and protect its interests. The department has created eleven programs that focus on the Mayor's key priorities for the City. The programs focus on the ten areas of substantive law in which the Department is organized except for the Administrative Staff/Services program which primarily focuses on administrative matters. The practice area programs include: Claims & Subrogation, Contracts, General Counsel, General Litigation, Labor Employment & Civil Service, Municipal Prosecution, Neighborhood Services, Office of the Inspector General, Real Estate, and Torts & Civil Rights. The Legal Department's work is funded primarily from the General Fund (Fund 1000) and the Property and Casualty Fund (Fund 1004). Additionally, some legal services related to workers' compensation benefits are funded out of the Workers' Compensation Fund (Fund 1011). In addition, legal services provided to the Housing and Community Development Department are funded out of grant funds (Fund 5000) and legal services provided to the Houston Airport System and Houston Public Works are paid out of the Aviation Fund and Combined Utility System, respectively.

The central duties of the portions of the Legal Department funded from the General Fund include: the preparation of City ordinances and resolutions, research and drafting of legal opinions, preparation of contracts, bond issue representation, deed restriction enforcement, support for the dangerous buildings demolition project, prosecution of violators of City ordinances, and utility regulation. The central duties of the Property Casualty Fund sections include: claims resolution, personnel actions, and representing the City in tort, commercial, and employment litigation.

Department Short Term Goals

- Defending the City in litigation regarding City programs
- Preparation of ordinances related to quality of life issues
- Implementation of legislative mandates affecting the City

Department Long Term Goals

- Implementation of AI assisted software to improve response time and strategic handling of workload
- Working with departments to implement better workflows and proactively identify legal issues
- Recruit and retain high quality professionals
- Improved communication with departments and stakeholders to preempt adverse outcomes

Business Area Budget Summary

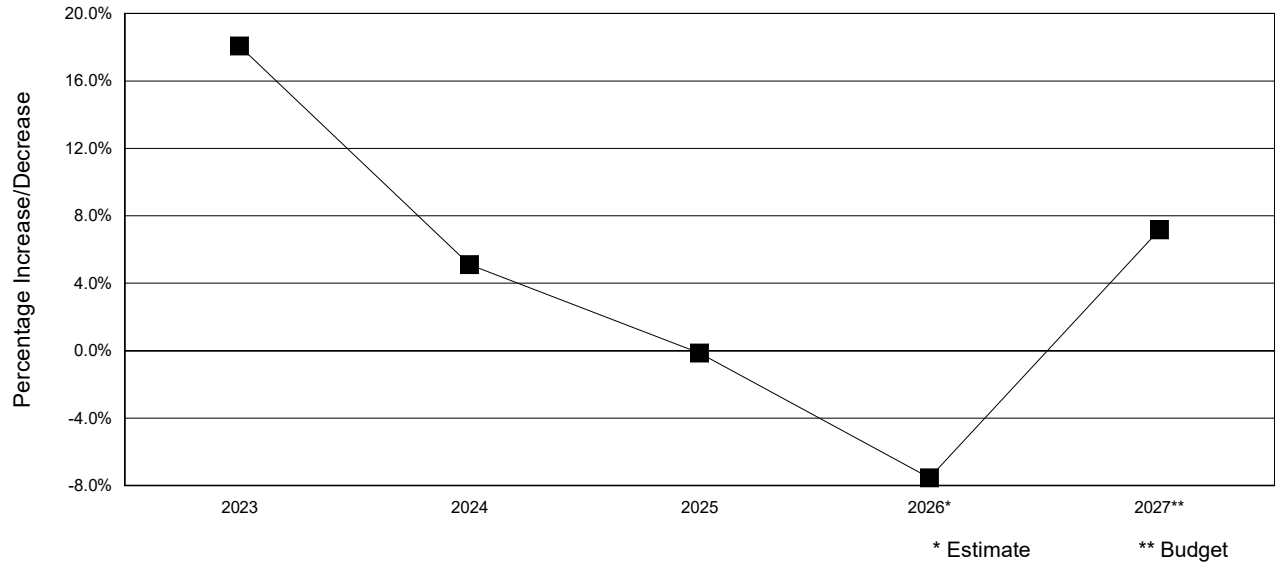
Fund Name : General Fund
Business Area : Legal
Fund No. /Bus. Area No. : 1000 / 9000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	16,602,630	16,324,469	15,319,844	**16,592,262**
	Supplies	105,959	116,162	116,162	**115,967**
	Other Services and Charges	2,307,658	2,145,940	2,145,940	**2,136,931**
	Total M & O Expenditures	19,016,247	18,586,571	17,581,946	**18,845,160**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	19,016,247	18,586,571	17,581,946	**18,845,160**
Revenues		580,201	630,998	510,062	**596,786**
Staffing	Full-Time Equivalents - Civilian	94.7	89.8	82.6	**86.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	94.7	89.8	82.6	**86.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

General Fund
Legal
Year over Year Expenditure Change



Business Area Budget Summary

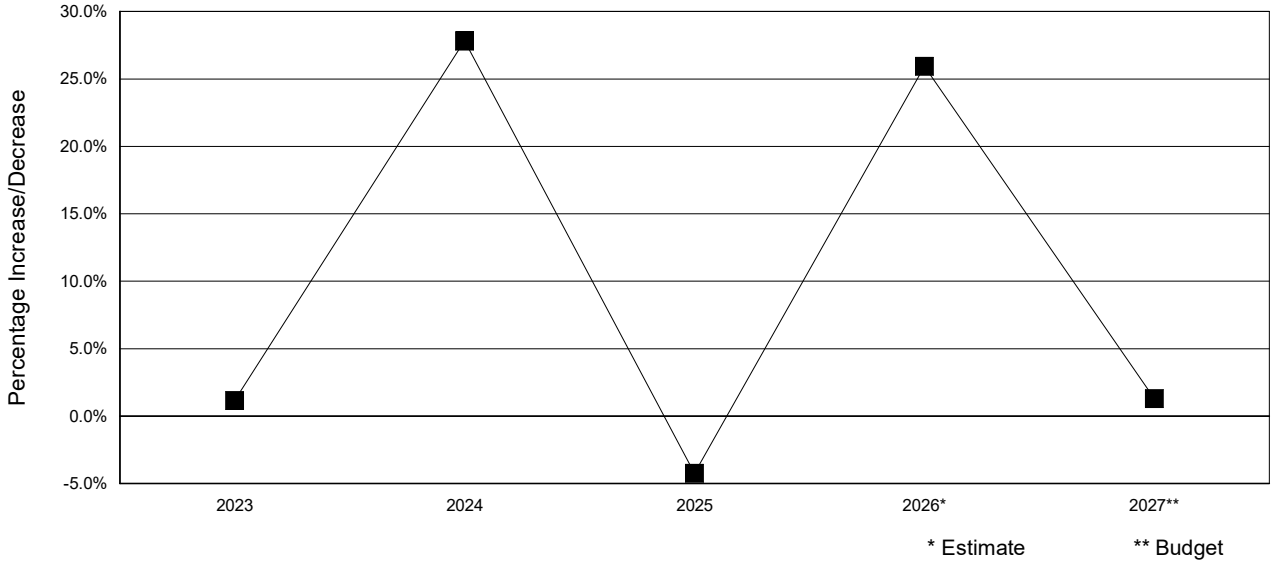
Fund Name : Property and Casualty Fund
Business Area : Legal
Fund No. /Bus. Area No. : 1004 / 9000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	10,300,855	11,299,649	11,299,649	**11,695,758**
	Supplies	62,825	110,525	110,525	**110,525**
	Other Services and Charges	12,549,354	17,446,133	17,446,133	**17,424,882**
	Total M & O Expenditures	22,913,034	28,856,307	28,856,307	**29,231,165**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	22,913,034	28,856,307	28,856,307	**29,231,165**
Revenues		22,913,034	28,856,307	28,856,307	**29,231,165**
Staffing	Full-Time Equivalents - Civilian	59.5	62.7	62.7	**61.8**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	59.5	62.7	62.7	**61.8**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- o The FY2027 Budget for claims, settlements and judgments is approximately $9.4 million, which represents 32% of the total budget.

Property and Casualty Fund
Legal
Year over Year Expenditure Change



Business Area Budget Summary

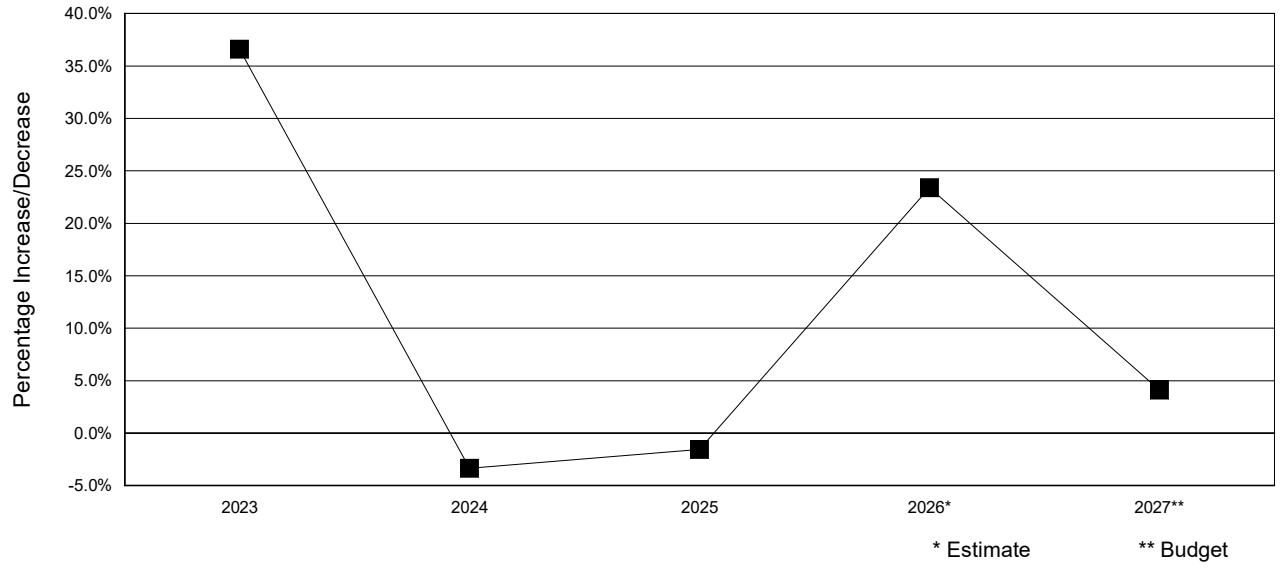
Fund Name : Workers' Compensation Fund
Business Area : Legal
Fund No. /Bus. Area No. : 1011 / 9000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	302,966	361,301	361,301	**374,338**
	Supplies	0	10,040	10,040	**10,040**
	Other Services and Charges	12,755	18,236	18,236	**21,259**
	Total M & O Expenditures	315,721	389,577	389,577	**405,637**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	315,721	389,577	389,577	**405,637**
Revenues		0	0	0	**0**
Staffing	Full-Time Equivalents - Civilian	2.0	2.0	2.0	**2.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	2.0	2.0	2.0	**2.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

Workers' Compensation Fund
Legal
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Legal
Business Area No. : 9000

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	115	1,500	200	**200**
Direct Interfund Services	23,457,447	29,460,505	29,116,639	**29,785,751**
Miscellaneous/Other	35,673	25,300	249,530	**42,000**
Grand Total	**23,493,235**	**29,487,305**	**29,366,369**	**29,827,951**

Business Area Program Summary

Business Area: **Legal**
Bus. Area No : **9000**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	36	4,296	250	3,936	42	4,042
Claims & Subrogation	4,782	5,095	6,141	6,531	6,225	6,631
Contracts	0	2,380	0	2,175	0	2,338
General Counsel	0	2,349	0	2,545	0	2,283
General Litigation	6,737	6,736	8,472	8,472	8,551	8,551
Labor, Employment & Civil Service	5,064	5,071	6,505	6,505	6,592	6,592
Municipal Prosecution	0	4,132	0	3,857	0	4,367
Neighborhood Services	0	1,976	0	2,215	0	2,131
Office of the Inspector General (OIG)	617	1,905	400	1,619	423	1,692
Real Estate	385	2,385	135	1,415	327	2,187
Torts & Civil Rights	5,872	5,920	7,464	7,558	7,668	7,668
Total	**23,493**	**42,245**	**29,367**	**46,828**	**29,828**	**48,482**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	9.7	0.0	7.0	0.0	7.0	0.0
Claims & Subrogation	12.9	0.0	13.0	0.0	13.0	0.0
Contracts	14.3	0.0	10.5	0.0	12.3	0.0
General Counsel	14.6	0.0	15.2	0.0	13.0	0.0
General Litigation	18.5	0.0	20.4	0.0	19.9	0.0
Labor, Employment & Civil Service	11.6	0.0	12.0	0.0	12.0	0.0
Municipal Prosecution	21.9	0.0	18.9	0.0	22.8	0.0
Neighborhood Services	13.4	0.0	13.5	0.0	12.4	0.0
Office of the Inspector General (OIG)	9.1	0.0	8.0	0.0	8.0	0.0
Real Estate	12.2	0.0	9.5	0.0	10.5	0.0
Torts & Civil Rights	18.0	0.0	19.3	0.0	18.9	0.0
Total:	**156.2**	**0.0**	**147.3**	**0.0**	**149.8**	**0.0**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Legal
Bus Area No. : 9000

Administrative Services

Description:
Provides the administrative and IT support to the Legal department by opening case files, assigning subpoenas, supporting procurement actions, handling litigation support, and attending other IT and administrative matters.

Goal:
Facilitate efficient and seamless departmental operations within the given fiscal year.

Mayor's Priority: Government that Works

Program Notes:
Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	36	4,296	250	3,936	42	4,042

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	9.7	0.0	7.0	0.0	7.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of eDiscovery matters handled	66	65	168	N/A
Number of subpoenas assigned	171	170	169	N/A
Number of Torts and Civil Rights cases opened	256	250	288	N/A

Business Area Program Detail

Business Area : Legal
Bus Area No. : 9000

Claims & Subrogation

Description:
Handles liability tort claims, subrogation claims, workers' compensation cases.

Goal:
Provide legal advice to City departments and elected officials. Process and respond to claims. Assist with subrogation and workers' comp. matters.

Mayor's Priority: Government that Works

Program Notes:
Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Property and Casualty Fund	4,782	4,780	6,141	6,141	6,225	6,225
Workers' Compensation Fund	0	315	0	390	0	406
Total	**4,782**	**5,095**	**6,141**	**6,531**	**6,225**	**6,631**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Property and Casualty Fund	10.9	0.0	11.0	0.0	11.0	0.0
Workers' Compensation Fund	2.0	0.0	2.0	0.0	2.0	0.0
Total	**12.9**	**0.0**	**13.0**	**0.0**	**13.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Average number of claims resolved per coordinator per month	N/A	N/A	N/A	270
Number of claims processed	1,348	1,300	1,409	1,425
Percentage of claims resolved without payment	N/A	N/A	N/A	81%
Percentage of claims resolved without litigation after legal review and negotiation	85%	80%	86%	86%
Number of liability claims with no payment	921	900	1,182	N/A

Business Area Program Detail

Business Area : Legal

Bus Area No. : 9000

Contracts

Description:

Draft and negotiate contracts on behalf of City departments. Work with FIN Department Strategic Purchasing Division to draft ordinances and opinions related to City Council procurement matters. Advise City departments and elected officials on procurement, risk analysis, design and construction, public art, use of public funds, minority and women business contracting, federal procurement matters, and interlocal contracting.

Goal:

Provide comprehensive annual training to Strategic Purchasing to aid in the procurement specialists' understanding of City contracting requirements and best practices.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	2,380	0	2,175	0	2,338

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	14.3	0.0	10.5	0.0	12.3	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Percentage of client-requested procurement legal reviews completed within designated timeframes	N/A	N/A	N/A	80%
Percentage of infrastructure construction contracts reviewed within the timeframe agreed with the City department	N/A	N/A	N/A	80%
Percentage of legal services contracts and purchase orders reviewed within the timeframe agreed with City department	N/A	N/A	N/A	80%
Number of contracts handled	1,115	1,100	595	600
Number of ordinances prepared	166	200	117	115
Number of opinions issued	121	100	62	N/A

Business Area Program Detail

Business Area : Legal

Bus Area No. : 9000

General Counsel

Description:

Draft ordinances and opinions, advises City departments and elected officials on a wide variety of topics, including: elections, public information requests, the Texas open meetings act, ethics and conflicts of interest, redistricting, public finance, ad valorem taxation and utility regulation and franchising.

Goal:

Provide timely legal advice to further City departments' and elected officials' understanding of, and compliance with, local and statutory requirements and ethics standards.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	2,349	0	2,545	0	2,283

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	14.6	0.0	15.2	0.0	13.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of ordinances, resolutions, and/or motions written for City Council's consideration	N/A	N/A	N/A	10
Average number days to provide legal review on the use of council district service funds after receiving all necessary information	N/A	N/A	N/A	3
% of requests for legal opinions on ethics or conflict of interest matters completed within 7 business days of receiving the necessary information	100%	95%	100%	97%
% of Texas public information requests processed in conformance with statutory deadlines	99.8%	95%	98%	98%
Percent of legal reviews provided on the use of Council District Service Funds within 7 business days of receiving the request and all information and details necessary to evaluate the request	100%	95%	100%	N/A

Business Area Program Detail

Business Area : Legal

Bus Area No. : 9000

General Litigation

Description:

Defends the City and its officers and employees in litigation involving claims against the City for breach of contract, copyright infringement, inverse condemnation, construction law, election contests, and miscellaneous other cases. This section is also responsible for initiating litigation to recover money owed to the City in actions involving breach of contract and damage to City property, and for acquiring property through eminent domain proceedings.

Goal:

File condemnation lawsuits, defend the City in lawsuits filed against us, prepare ordinances of public convenience and necessity, and file appellate briefs.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Property and Casualty Fund	6,737	6,736	8,472	8,472	8,551	8,551

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Property and Casualty Fund	18.5	0.0	20.4	0.0	19.9	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of appellate briefs prepared and filed	155	40	114	100
Number of condemnation lawsuits prepared and filed -a legal action to acquire private property for public use	13	15	25	20
Number of public convenience and necessity ordinances prepared	9	10	21	20

Business Area Program Detail

Business Area : Legal

Bus Area No. : 9000

Labor, Employment & Civil Service

Description:

Represents the City at Civil Service Commission hearings, pretermination proceedings and arbitrations, and works with all City departments on any issues related to discipline and employee related policies. Responds to Equal Employment Opportunity Commission (EEOC) matters, provides advice and prepares ordinances related to personnel matters, represents the City in litigation arising from federal and state employment related claims such as Chapter 143, Title VII, the American Disabilities Act and defense of Section 1983 claims. Reviews and/or recommends policies and procedures for implementing new employment related legislation.

Goal:

Successfully defend against all EEOC/TWC (Texas Workforce Commission) discrimination charges, EEOC/TWC lawsuits, Chapter 143 grievances and lawsuits, and negotiate a Meet & Confer Agreement for Houston Police and Fire Fighters.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Property and Casualty Fund	5,064	5,071	6,505	6,505	6,592	6,592

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Property and Casualty Fund	11.6	0.0	12.0	0.0	12.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of labor and employment training sessions provided by the Legal Department to City department staff	N/A	N/A	N/A	4
% of Labor, Employment, and Civil Service legal inquiries from City departments addressed within defined business-day targets	N/A	90%	80%	90%
Number of EEOC and TX Workforce Commission Civil Rights division matters	20	N/A	N/A	N/A
Number of indefinite suspension processing	125	N/A	N/A	N/A
Number of medical separation reviews	25	N/A	N/A	N/A
Training on Employment & Labor Law Matters	N/A	min. rating of 3	4 / rating of 3	N/A

Business Area Program Detail

Business Area : Legal

Bus Area No. : 9000

Municipal Prosecution

Description:

Represents the State and City in most cases filed in the Houston Municipal Courts including traffic, non-traffic, all ordinance violations, property disposition hearings, dangerous dog hearings and appeals, and scire facias matters. Appears in Justice or County Courts on behalf of the State of Texas and/or the City in Cruelly Treated Animal hearings, tow hearings and the appeals from those hearings. Conducts citizen intake regarding direct filing of non-traffic misdemeanors. Advises, assists, and educates police and City inspectors regarding statutory and code enforcement. Drafts search and arrest warrants. Works directly with the chief clerk and presiding judge to solve problems and establish policy for the Municipal Courts. Responds to questions and problems from citizens. Performs numerous special assignments including drafting appellate briefs, assisting with drafting and reviewing ordinances, complaint preparation, legislative analysis, bond forfeitures, and legal research.

Goal:

Achieve just outcomes for the overall betterment of the citizens of the City of Houston.

Mayor's Priority: Public Safety

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	4,132	0	3,857	0	4,367

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	21.9	0.0	18.9	0.0	22.8	0.0

Business Area Program Detail

Business Area : Legal
Bus Area No. : 9000

Municipal Prosecution

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of dangerous dog cases resulting in court-ordered safety measures or removal	N/A	N/A	N/A	80%
% of successful cruelly treated animal and tow hearings and appeals handled by City Prosecutors in Harris County Justice and County Courts at Law	N/A	N/A	N/A	80%
% of trainings provided to enforcement authorities held within 90 days of request	N/A	N/A	N/A	100%
Average number of business days to review warrants and approve them for presentation to the court	N/A	N/A	N/A	10
Number of discovery requests analyzed and reviewed related to Municipal prosecution cases pursuant to statutory requirements	2,483	3,000	3,959	3,500
Number of adjudications facilitated for the various civil cases handled by City Prosecutors in Houston Municipal Courts and Harris County Courts	64	45	80	N/A
Number of trainings provided pertaining to criminal law and enforcement in Municipal Courts to various City enforcement officials	10	6	15	N/A

Business Area Program Detail

Business Area : Legal

Bus Area No. : 9000

Neighborhood Services

Description:

Neighborhood Services interfaces directly with residents and neighborhood associations to prosecute nuisances and violations that undermine community stability and quality of life. This work includes removing structures that are dangerous or that attract vagrancy and crime, restoring neighborhood confidence by addressing nuisance properties, and preserving the residential and compatible character of neighborhoods in the absence of zoning. Neighborhood Services is responsible for crime-based nuisance abatement, deed restriction enforcement, dangerous building abatement, T.A.B.C. protest actions, and the title work needed to support these activities. Through these efforts, Neighborhood Services preserves and protects neighborhoods and enhances the general quality of life across the community.

Goal:

Continue serving neighborhoods by maintaining or increasing the number of actions taken in three primary service areas (deed restriction enforcement, dangerous building rulings, and nuisance lawsuits) thereby improving neighborhood safety, stability, and long-term livability.

Mayor's Priority: Public Safety

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,976	0	2,215	0	2,131

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	13.4	0.0	13.5	0.0	12.4	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of dangerous building orders and emergency review approvals presented to the Building Standard Commission or Hearing official	400	400	275	300
Number of deed restrictions reviewed and enforced	550	550	530	550
Number of nuisance lawsuits handled	10	10	15	15

Business Area Program Detail

Business Area : Legal

Bus Area No. : 9000

Office of the Inspector General (OIG)

Description:

Executive Order 1-39 established OIG to investigate and provide legal advice in connection with allegations of employee and other misconduct, with special emphasis on violations of the law. Employee misconduct within the scope of the order is an act by a covered employee relating directly or indirectly to the employee's employment with the City, and violating a state or federal law, a City Ordinance, an Executive Order, an Administrative Procedure, or a Mayor's Policy. The Office of Policing Reform and Accountability is a branch of OIG which acts to execute the plans of the Independent Police Oversight Board in connection with complaints of misconduct against police officers.

Goal:

Investigate and provide legal advice to correct and deter wrongdoing, respond to allegations of misconduct, and provide legal support to the Independent Police Oversight Board.

Mayor's Priority: Public Safety

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,290	0	1,220	0	1,269
Property and Casualty Fund	617	615	400	399	423	423
Total	**617**	**1,905**	**400**	**1,619**	**423**	**1,692**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	6.6	0.0	6.0	0.0	6.0	0.0
Property and Casualty Fund	2.5	0.0	2.0	0.0	2.0	0.0
Total	**9.1**	**0.0**	**8.0**	**0.0**	**8.0**	**0.0**

Business Area Program Detail

Business Area : Legal
Bus Area No. : 9000

Office of the Inspector General (OIG)

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of misconduct cases fully investigated and closed within 180 days	N/A	N/A	N/A	80%
% of misconduct complaints confirmed through investigation that result in corrective action — such as disciplinary measures or required training	N/A	N/A	N/A	85%
% of participants who are "satisfied" or "very satisfied" with OPRA's community outreach efforts	N/A	N/A	N/A	75%
Average number of business days to acknowledge misconduct claims/complaints and attempt scheduling — acknowledgment includes contacting the complainant to confirm receipt and explain next steps	N/A	N/A	N/A	10
Number of misconduct cases handled during the fiscal year — includes all cases opened, active, or completed	391	400	400	400
Number of citizen initiated complaints received by the OPRA office	89	100	200	N/A
Number of confirmations for OIG cases received	391	400	400	N/A
Number of Office of Police Reform and Accountability (OPRA) engagements in community outreach	N/A	N/A	N/A	N/A
Percent of citizens who feel safe in their neighborhood	54%	75%	70%	N/A

Business Area Program Detail

Business Area : Legal
Bus Area No. : 9000

Real Estate

Description:

Provides services related to land sales and acquisitions, leases, abandonments of City easements, encroachments, rights of entry, abstract/title research, easements and related matters; prepares grant and loan agreements for state and federal housing and community development programs and advises the Housing and Community Development Department on compliance with federal and state regulations related to the programs. Handles legal matters related to planning and development issues, including land development regulations, historic preservation, tax increment reinvestment zones created by the City, and economic development agreements negotiated by the City. Represents the City in a variety of matters involving enforcement of and compliance with local, state and federal environmental and airport laws.

Goal:

Facilitate the City's required real estate transactions within the given fiscal year.

Mayor's Priority: Quality of Life

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	385	2,385	135	1,415	327	2,187

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	12.2	0.0	9.5	0.0	10.5	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of agreements prepared that support Homeless and Single-Family Housing initiatives	92	92	174	170
Number of development-related easement dedications reviewed and approved	300	300	208	200
Number of real estate transactions facilitated	1,000	1,000	324	320

Business Area Program Detail

Business Area : Legal

Bus Area No. : 9000

Torts & Civil Rights

Description:

Defends the City and its employees on a wide variety of lawsuits, including claims brought pursuant to Chapter 101 of the Texas Civil Practices and Remedies Code and civil rights claims, including 42 U.S.C. Section 1983, that are filed in state and federal courts. Advises various City departments about legal issues.

Goal:

Balance financial risks and exposures to the City concerning lawsuits and settlements.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	159	209	125	219	228	228
Property and Casualty Fund	5,713	5,711	7,339	7,339	7,440	7,440
Total	**5,872**	**5,920**	**7,464**	**7,558**	**7,668**	**7,668**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	2.0	0.0	2.0	0.0	2.0	0.0
Property and Casualty Fund	16.0	0.0	17.3	0.0	16.9	0.0
Total	**18.0**	**0.0**	**19.3**	**0.0**	**18.9**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of new cases (torts & civil rights) received in fiscal year	N/A	N/A	N/A	240
Average number of cases per attorney	N/A	N/A	N/A	35
# of cases resolved without payment	66	45	46	45
Conservative estimated revenue savings	N/A	$1,500,000	$9,000,000	$9,000,000
Number of civil rights cases defended on behalf of the City of Houston	27	28	30	N/A
Number of settlements for torts and civil right cases on behalf of the City of Houston	52	60	60	N/A
Number of torts cases	204	390	245	N/A


CITY OF HOUSTON
TEXAS

OFFICE OF BUSINESS OPPORTUNITY

Department Description and Mission

The Office of Business Opportunity's vision is to empower a thriving small business community by removing barriers and building connections that spark growth and opportunity across the Houston region. The Office of Business Opportunity (OBO) provides equal representation and advocacy for all small businesses by creating pathways to partnerships, education, and accelerated growth. The department creates a culture of efficiency, transparency, and cooperation amongst all stakeholders while executing its mission with an eye towards conscientious fair play. The ultimate goal of these efforts is to reduce internal and external barriers in contracting and access to other opportunities.

OBO strives to execute its mission through five strategic pillars:

- Visible, Accessible, Equitable, and Expanded Opportunities.
- Internal and External Customer Experience and Education.
- Data Reporting and Technology Advancements.
- Strategic Communication and Media Readiness.
- Workplace Cultural Enhancement and Staff Retention

The primary services offered by OBO comprise of:

Administration Services

This program sets and implements the strategic direction, policy, and long-term goals of the department, manages all budget and personnel matters, analytics, Title VI compliance, and directly engages with the Administration, City Council, and the public in the execution of OBO's mission.

Certification and Designations Division

This program certifies businesses for participation on City and federally funded projects. Certification types include Minority, Women, Small Business Enterprises (MWSBE), Persons with Disabilities Business Enterprises (PDBE), Veteran Owned Small Business Enterprise (VOSB) Service-Disabled Veteran Owned Small Business Enterprise (SDVOSB), Disadvantaged Business Enterprises (DBE), and Airport Concession Disadvantaged Business Enterprises (ACDBE), collectively, "certified firms." As a result of their certification, these businesses may be eligible to participate in MWSBE, DBE, or ACDBE goal credit on goal-oriented and regulated City contracts. Additionally, the Division also designates businesses as a part of the Hire Houston First Program so that they may be eligible for a local preference in the awarding of City contracts. The Division also recognizes the LGBTBE Certification from the National Gay and Lesbian Chamber of Commerce (NGLCC).

Contract Compliance Division

This program enforces local, state, and federal labor standards and prompt payment requirements on contracts in addition to monitoring contracts with MWSBE and DBE/ACDBE goals to ensure compliance with the City's written Good Faith Efforts policy. It ensures maximum contractor compliance with governing requirements, resulting in their employees being paid properly and fulfillment of the committed percentages for engagement of certified small businesses on all related contracts. Members of this team are present at pre-construction and kick-off conferences and progress meetings for construction and goal-oriented contracts to explain the compliance guidelines to contractors and to answer compliance related questions. The team collaborates with City departments in the final evaluation of all goal-related contracts.

Department Services Unit

OBO's Department Services Unit evaluates MWSBE and DBE goal waivers, proposed contract MWSBE and DBE goals, and pre-award MWSBE, and DBE Participation Plans. This Unit assists departments with setting contract-specific goals based on market availability of certified firms and divisible work on each project. The Department Services team also facilitates the Department Services Training Institute, which provides departments with information about common compliance issues and best practices. Along with OBO's Contract Compliance Division, the Unit provides periodic training to the contracting community. This team plays a major role in making the City's procurement process as competitive and diverse as possible.

External Affairs Division: Small Business Hub and Workforce Development

This program:

- Raises awareness of OBO's services and City contracting opportunities through regular presentations to the public at targeted events, bimonthly newsletters, and weekly email notifications. This Division provides one-on-one business development assistance to certified firms. The OBO Small Business Hub, with the assistance of community partners, provides free assistance including business development counseling, financial advice, legal counseling, business resource guides, and business training workshops to businesses in all stages of development that would like to obtain information on how to start, own, operate and/or grow their own businesses.

- Assists in the success of small businesses and entrepreneurs by providing impactful business development and capacity building programs, as well as business support services that include general business guidance and connections to business development organizations and community partner organizations.

- Administers OBO's workforce development initiative which includes coordinating resource fairs, connecting individuals to wrap-around services, and facilitating legal clinics. The initiative also includes the development of a workforce inclusion plan focused on augmenting the local workforce through targeted employment-ready training programs for underemployed and hard to employ individuals and connecting those individuals to tangible opportunities.

Title VI Compliance

OBO is responsible for overseeing citywide compliance with Title VI of the Civil Rights Act of 1964, ensuring that on a departmental level, there is equitable access to the City's programs, activities, and services so that every citizen has the greatest opportunity to achieve and obtain the foundations necessary for self-sufficiency and success. All City departments are responsible for ensuring that no person is subjected to discrimination, excluded from participation in or denied the benefits of its services on the basis of race, color, national origin, sex, age, creed, disability, or English language proficiency.

Department Short Term Goals

- Execute a comprehensive workforce development program geared toward assisting MWSDBE certified firms with hiring and upskilling needs.

- Enhance and expand existing capacity building initiatives to meet the identified needs of the business community.

- Develop additional strategic partnerships with local organizations to increase program visibility and patronage of our services by the business community.

- Continue existing efforts to reengineer the process, policies, and procedures for Contract Compliance monitoring to enhance operational efficiencies, and to ensure that expectations are clear for all stakeholders, with an eye towards quality and customer service.
- Leverage technology and collaboration with internal and external stakeholders to create additional efficiencies.
- Creating more space for educational opportunities around the role and operations of the department.
- Explore new revenue sources, including fees for services provided by the department.

Department Long Term Goals

- Stay abreast of industry best practices to maximize the efficacy and impact of OBO's services and programs.
- Leverage technology options to create efficiencies via automation and build out of dynamic reporting capabilities, thereby improving work performance.
- Align staffing levels with volume of service demands.

Business Area Budget Summary

Fund Name : General Fund
Business Area : Office of Business Opportunity
Fund No. /Bus. Area No. : 1000 / 5100

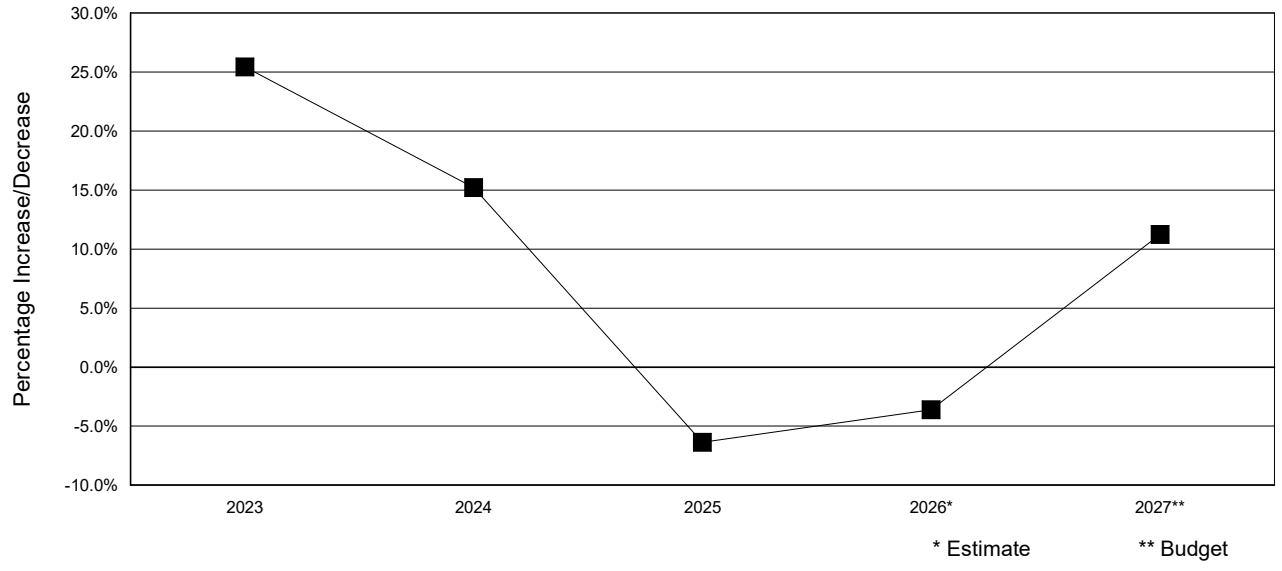
		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	3,476,735	4,165,248	3,807,340	**4,343,176**
	Supplies	23,473	36,962	34,249	**35,659**
	Other Services and Charges	1,258,351	736,955	739,668	**722,132**
	Equipment	0	3,502	3,502	**0**
	Non-Capital Equipment	0	2,200	2,200	**2,200**
	Total M & O Expenditures	4,758,559	4,944,867	4,586,959	**5,103,167**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	4,758,559	4,944,867	4,586,959	**5,103,167**
Revenues		1,059,489	1,322,144	1,267,244	**1,237,113**
Staffing	Full-Time Equivalents - Civilian	31.1	36.9	33.0	**37.1**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	31.1	36.9	33.0	**37.1**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

o The FY2027 Budget includes a reduction of $201,896 for department savings initiatives.

General Fund
Office of Business Opportunity
Year over Year Expenditure Change



Business Area Budget Summary

Fund Name : Contractor Responsibility Fund
Business Area : Office of Business Opportunity
Fund No. /Bus. Area No. : 2424 / 5100

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	143,802	189,822	187,122	**374,970**
	Supplies	0	500	500	**500**
	Other Services and Charges	205,958	119,256	119,256	**121,037**
	Total M & O Expenditures	349,760	309,578	306,878	**496,507**
	Debt Service & Other Uses	630,000	630,000	630,000	**630,000**
	Total Expenditure	979,760	939,578	936,878	**1,126,507**
Revenues		1,189,695	1,321,195	1,346,195	**1,590,000**
Staffing	Full-Time Equivalents - Civilian	1.5	2.0	2.0	**4.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	1.5	2.0	2.0	**4.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

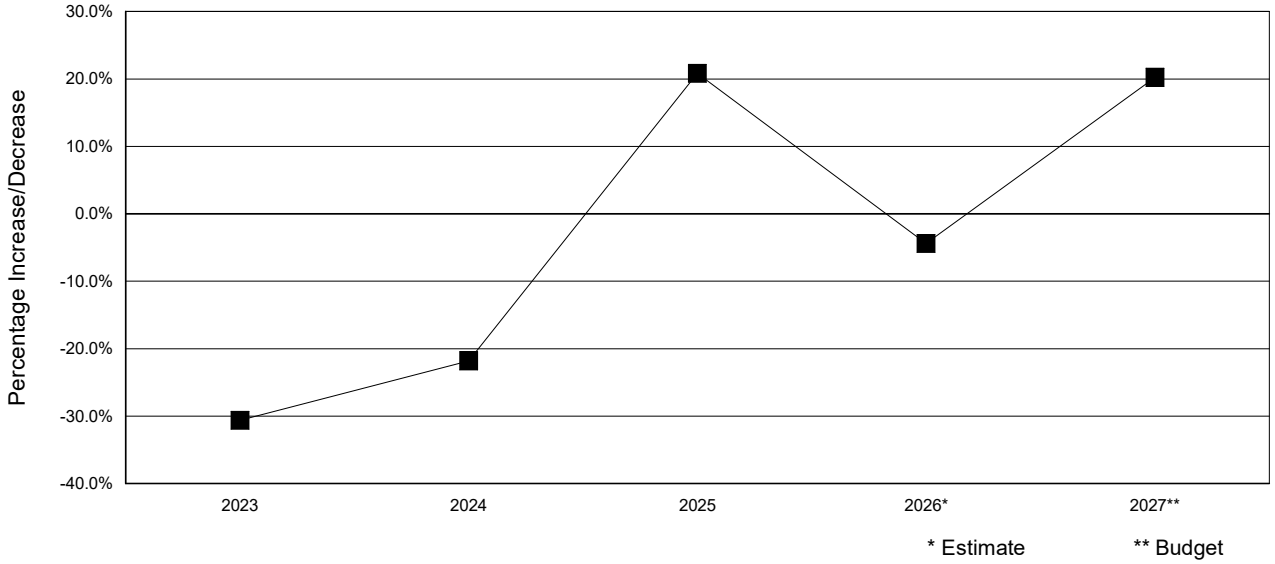
Significant Budget Changes and Highlights

o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

o The FY2027 Budget includes funding to maintain an electronic management system to effectively track all Pay or Play (POP) activities.

o The FY2027 Budget continues to support the Contractor Responsibility Fund initiatives such as the Client Access Program and the Crisis Call Diversion Program.

Contractor Responsibility Fund
Office of Business Opportunity
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Office of Business Opportunity
Business Area No. : 5100

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	684	0	100	**100**
Direct Interfund Services	1,043,600	1,247,144	1,247,144	**1,217,013**
Interest	79,033	65,000	90,000	**90,000**
Miscellaneous/Other	1,125,867	1,331,195	1,276,195	**1,520,000**
Grand Total	**2,249,184**	**2,643,339**	**2,613,439**	**2,827,113**

Business Area Program Summary

Business Area: **Office of Business Opportunity**
Bus. Area No : **5100**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	0	2,032	0	1,486	0	1,524
Business Support and Development	0	407	0	398	0	0
Certification and Designations	1	998	0	1,289	0	1,472
Contract Compliance	2,144	1,260	2,488	1,418	2,827	2,081
Department Services	104	196	125	203	0	0
External Affairs	0	0	0	0	0	522
Workforce Development	0	102	0	99	0	0
Debt Service and Interfund Transfers	0	744	0	631	0	631
Total	**2,249**	**5,739**	**2,613**	**5,524**	**2,827**	**6,230**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	5.8	0.0	5.5	0.0	5.6	0.0
Business Support and Development	3.6	0.0	3.4	0.0	0.0	0.0
Certification and Designations	10.2	0.0	11.0	0.0	13.3	0.0
Contract Compliance	10.4	0.0	12.3	0.0	17.3	0.0
Department Services	1.7	0.0	2.0	0.0	0.0	0.0
External Affairs	0.0	0.0	0.0	0.0	4.9	0.0
Workforce Development	0.9	0.0	0.8	0.0	0.0	0.0
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**32.6**	**0.0**	**35.0**	**0.0**	**41.1**	**0.0**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Office of Business Opportunity

Bus Area No. : 5100

Administrative Services

Description:

This program sets and implements the strategic direction, policy, and long-term goals of the department, manages all budget and personnel matters, analytics, and Title VI compliance, and directly engages with the Mayoral Administration, City Council, and the general public in the execution of OBO's mission.

Goal:

Ensure OBO services are delivered efficiently, effectively, and in the most cost effective manner, resulting in impactful services to Houston's historically underutilized businesses and disenfranchised individuals.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	2,032	0	1,486	0	1,524

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	5.8	0.0	5.5	0.0	5.6	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
MWSBE contract participation - professional services	37%	26%	39%	26%
MWSDBE contract participation - construction	40%	34%	43%	34%
Percentage of citywide compliance with Title VI requirements	100%	100%	100%	100%
MWSBE contract participation - Goods	N/A	15%	15%	N/A
MWSBE contract participation - goods and services	12%	N/A	16%	N/A
MWSBE Other Services	N/A	19%	19%	N/A
Expenditures Adopted Budget vs Actual Utilization	86%	98%	96%	98%
Revenues Adopted Budget vs Actual Utilization	97%	100%	99%	100%

Business Area Program Detail

Business Area : Office of Business Opportunity

Bus Area No. : 5100

Business Support and Development

Description:

The OBO Solutions Center serves as an information clearinghouse for Houstonians wishing to start, operate, or grow a business, regardless of certification.

Goal:

Ensure the success of small businesses and aspiring entrepreneurs by providing impactful business support services that include general business guidance and connection to business development resources, and community partners.

Mayor's Priority: Infrastructure

Program Notes:

This program has been consolidated, and its activities are now reported under the External Affairs program.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	407	0	398	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	3.6	0.0	3.4	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Conduct a Customer Satisfaction Survey for the cohort-based business development and capacity building programs. The goal is to have 100% satisfaction.	97%	100%	100%	N/A
Number of small businesses and aspiring entrepreneurs assisted by the OBO Solutions Center	1,586	2,500	2,300	N/A

Business Area Program Detail

Business Area : Office of Business Opportunity

Bus Area No. : 5100

Certification and Designations

Description:

This program certifies businesses for participation on City and federally funded projects. Certification types include Minority, Women, Small Business Enterprises (MWSBE), Persons with Disabilities Business Enterprises (PDBE), Veteran Owned Small Business Enterprise (VOSBE) Service-Disabled Veteran Owned Business Enterprise (SDVOSB), Disadvantaged Business Enterprises (DBE), and Airport Concession Disadvantaged Business Enterprises (ACDBE), collectively, "certified firms." As a result of their certification, these businesses may be eligible to participate in MWSBE, DBE, or ACDBE goal credit on goal-oriented and regulated City contracts. Additionally, the Division also designates businesses as a part of the Hire Houston First Program so that they may be eligible for a local preference in the awarding of City contracts. The Division also recognizes the LGBTBE Certification from the National Gay and Lesbian Chamber of Commerce (NGLCC).

Goal:

95% of certified firms processed in 90 days or less

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	1	998	0	1,289	0	1,472

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	10.2	0.0	11.0	0.0	13.3	0.0

Business Area Program Detail

Business Area : Office of Business Opportunity
Bus Area No. : 5100

Certification and Designations

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Average number of business days to process certification applications from application submission to final determination	N/A	N/A	N/A	30
Percentage of Minority, Women, and Small Business Enterprises certified as firms in the City of Houston MWSBE Directory within the fiscal year.	N/A	N/A	N/A	80%
Percentage of total dollars awarded to business certified by the City within the fiscal year.	N/A	N/A	N/A	30%
Number of new certified firms	431	1,000	343	400
Number of Disadvantaged Business Enterprise (DBE) and Airport Concessions Disadvantaged Business Enterprise (ACDBE) firms that renewed certification during the fiscal year	745	1,400	132	200
Number of firms approved in the Hire Houston First designations Program	564	300	466	N/A
Number of firms participating in the Hire Houston First designations Program	564	N/A	N/A	N/A
Number of days to process certification for MWSDBE	186	N/A	58	N/A

Business Area Program Detail

Business Area : Office of Business Opportunity

Bus Area No. : 5100

Contract Compliance

Description:

This program enforces local, state, and federal labor standards and prompt payment requirements on contracts in addition to monitoring contracts with MWSBE and DBE/ACDBE goals to ensure compliance with the City's written Good Faith Efforts policy. It ensures maximum contractor compliance with governing requirements, resulting in their employees being paid properly and fulfillment of the committed percentages for engagement of certified small businesses on all related contracts. Members of this team are present at pre-construction and kick-off conferences and progress meetings for construction and goal-oriented contracts to explain the compliance guidelines to contractors and to answer compliance related questions. The team collaborates with City departments in the final evaluation of all goal-related contracts.

Goal:

The percentage of contracts exceeding or meeting MWSBE goals in FY'27

Mayor's Priority: Government that Works

Program Notes:

This program includes activities consolidated from the former Department Services program, which is no longer a separate program. Performance measures displaying only a FY2027 Target indicate a newly reported measure. Measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Contractor Responsibility Fund	1,190	236	1,346	306	1,590	496
General Fund	954	1,024	1,142	1,112	1,237	1,585
Total	**2,144**	**1,260**	**2,488**	**1,418**	**2,827**	**2,081**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Contractor Responsibility Fund	1.5	0.0	2.0	0.0	4.0	0.0
General Fund	8.9	0.0	10.3	0.0	13.3	0.0
Total	**10.4**	**0.0**	**12.3**	**0.0**	**17.3**	**0.0**

Business Area Program Detail

Business Area : Office of Business Opportunity
Bus Area No. : 5100

Contract Compliance

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Average number of business days to complete final compliance review and closeout.	N/A	N/A	N/A	85%
Percentage of construction contracts receiving a 'Satisfactory' rating for compliance with labor standards and prevailing wage requirements at closeout	N/A	N/A	N/A	70%
Percentage of contracts that do not meet a satisfactory rating for labor standards and prevailing wages at closeout.	N/A	N/A	N/A	70%
Percentage of Pay or Play funds collected from contractors selecting the Pay option.	N/A	N/A	N/A	90%
Percentage of closed construction contracts meeting Labor Standards requirements	59%	75%	78%	75%
Percentage of closed contracts meeting or exceeding the awarded contract goal and/or providing the requisite "Good Faith Efforts"	92%	85%	90%	85%
Percentage of new and existing contracts in which vendors choose the "PLAY" option to provide health benefits to employees in a manner that satisfies the City's requirements for the PAY or PLAY Program	100%	80%	78%	N/A

Business Area Program Detail

Business Area : Office of Business Opportunity

Bus Area No. : 5100

Department Services

Description:

This program facilitates compliance with the MWSDBE program by City departments and the contracting community in the award of MWSDBE goal-oriented contracts by offering training, guidance, and technical assistance to city department procurement teams and prime contractors

Goal:

Ensure meaningful participation by MWSDBEs in City contracting by decreasing the number of requests for OBO's review of Pre-Bid Good Faith Effort and Pre-Award Good Faith Effort requests from prime contractors that will result in reduced participation goals.

Mayor's Priority: Government that Works

Program Notes:

This program has been consolidated, and its activities are now reported under the Contract Compliance program.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	104	196	125	203	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	1.7	0.0	2.0	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of Pre-Bid Good Faith Effort and Pre-Award Good Faith Effort reviews	38	N/A	N/A	N/A
Reduction in the number of rejected participation plans submitted by the departments due to department and/or prime contractor error	2	45	3	N/A

Business Area Program Detail

Business Area : Office of Business Opportunity

Bus Area No. : 5100

External Affairs

Description:

Assists in the success of small businesses and entrepreneurs by providing impactful business development and capacity building programs, as well as business support services that include general business guidance and connections to business development organizations and community partner organizations. • Administers OBO's workforce development initiative which includes coordinating resource fairs, connecting individuals to wrap-around services, and facilitating legal clinics

Goal:

% of firms engaged by External Affairs that become COH certified and/or attain a new COH contract opportunity.

Mayor's Priority: Public Safety

Program Notes:

This program was established as part of the consolidation of the former Business Support and Development and Workforce Development programs. Performance measures displaying only a FY2027 Target indicate a newly reported measure.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	0	0	0	0	522

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	0.0	0.0	4.9	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
% of businesses engaged with External Affairs that become certified to participate toward MWSBE and DBE goals or are awarded City contracts during the fiscal year.	N/A	N/A	N/A	25%
Average staff hours required to document services provided to a business.	N/A	N/A	N/A	2
Number of participants who attend workforce development events and complete an on-site job interview	N/A	N/A	N/A	500
Percentage of businesses reporting that services received met their needs for building business capacity or contracting readiness.	N/A	N/A	N/A	95%
Percentage of surveyed businesses that report a favorable perception of OBO services during the fiscal year	N/A	N/A	N/A	95%

Business Area Program Detail

Business Area : Office of Business Opportunity

Bus Area No. : 5100

Workforce Development

Description:

OBO's Workforce Development Initiatives are held bi-annually to support employment efforts by Prime Contractors and Certified Firms.

Goal:

Provide opportunities for employment and direct connections to resources in the community for chronically unemployed and hard to employ individuals in the Houston Area.

Mayor's Priority: Infrastructure

Program Notes:

This program has been consolidated, and its activities are now reported under the External Affairs program.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	102	0	99	0	0

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.9	0.0	0.8	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of attendees at the workforce development events	921	1,000	400	N/A
Percentage of attendees receiving job offers and supportive services at workforce development events	64%	30%	46%	N/A
Percentage of attendees receiving supportive services at workforce development events	33%	N/A	N/A	N/A

Business Area Program Detail

Business Area : Office of Business Opportunity
Bus Area No. : 5100

Debt Service and Interfund Transfers

Description:
Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:
Effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Contractor Responsibility Fund	0	744	0	631	0	631

ELECTED OFFICIALS

City Controller..... VII - 2
City Council..... VII - 12
Mayor's Office..... VII - 18

CITY CONTROLLER

Department Description and Mission

The mission of the Office of the City Controller is to protect the financial integrity of Houston's City government by:

- Providing accurate and timely reports on the City's current financial status.
- Forecasting the City's future financial health through multiple revenue and expense scenarios.
- Certifying to the City Council that funds are available for all appropriations and commitments, while maintaining precise and transparent accounting records.
- Enhancing accountability by conducting audits of operational and financial activities across City departments.
- Certifying that vendors with City contracts are in good standing with respect to City tax obligations.
- Maximizing the use of every City dollar by ensuring investments generate optimal returns and savings.
- Promoting transparency by making essential financial, operational, and service information accessible to all Houstonians in clear, user-friendly formats.
- Introducing innovative ideas and best practices to support City departments in delivering top-tier services to Houstonians.

Department Short-Term Goals:

- Improve service delivery and enhance Houstonians' quality of life through targeted performance audits.
- Identify opportunities for efficiency and revenue-generating strategies to strengthen the City's financial health.
- Increase government transparency by improving the quality and accessibility of financial, operational, and service information.
- Fully implement paperless invoice approvals and relevant document processes.
- Complete the Annual Comprehensive Financial Report (ACFR) by December 15 and release it in a timely manner.
- Generate investment returns that align with our four key priorities: safety, liquidity, return on investment, and legal compliance.
- Strengthen credit ratings for both the investment and debt portfolios.
- Continuously monitor financial markets and pursue debt refinancing opportunities when market conditions are favorable.
- Expand the scale and impact of the Treasury Division's signature event, the Houston Investor Conference.
- Broaden the reach and impact of the BankOn Houston program to reduce unbanked and underbanked populations while enhancing financial literacy across the city.
- Increase the capacity of the Audit Division to meet or exceed audit standards set by other comparable cities and states.

Department Long-Term Goals:

- Maintain a robust quality control system to ensure the Audit Division adheres to applicable auditing standards.
- Expand the Audit Division's initiatives to identify and implement the best practices that improve both the quality of life for Houstonians and City service delivery.
- Strengthen community engagement efforts to foster dialogue with a wide range of stakeholders on tackling the City's most pressing financial and operational challenges.

Business Area Budget Summary

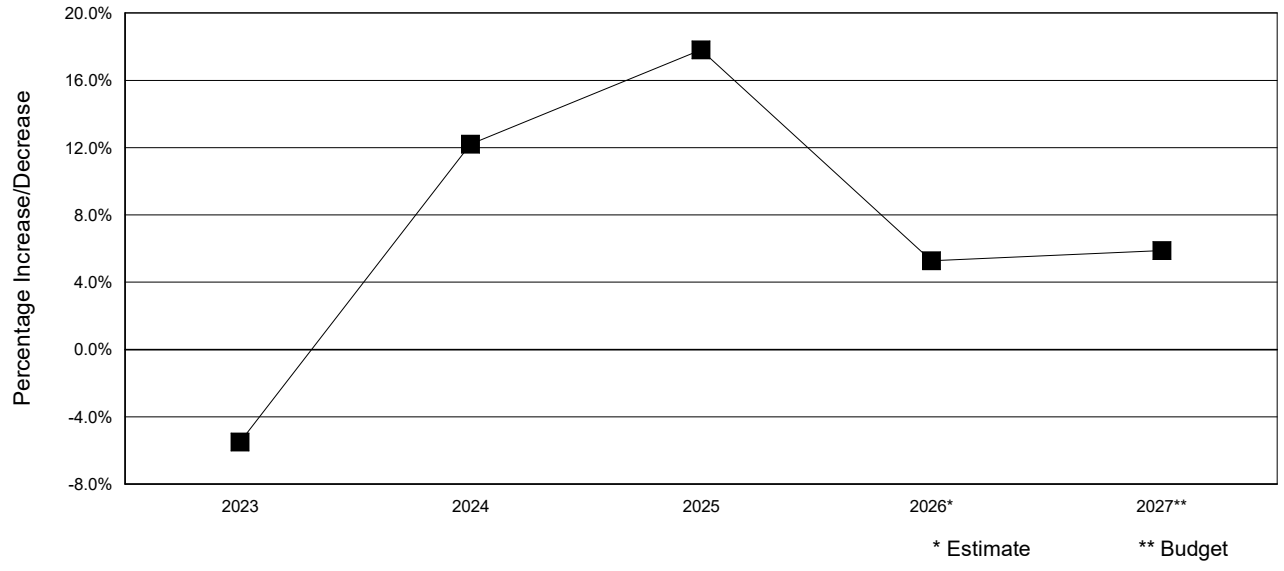
Fund Name : General Fund
Business Area : City Controller
Fund No. /Bus. Area No. : 1000 / 6000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	8,499,713	9,328,502	9,227,445	**9,860,376**
	Supplies	30,249	40,622	40,622	**58,858**
	Other Services and Charges	1,176,512	1,634,781	1,634,781	**1,667,458**
	Equipment	13,600	38,936	38,936	**0**
	Non-Capital Equipment	17,744	0	0	**0**
	Total M & O Expenditures	9,737,818	11,042,841	10,941,784	**11,586,692**
	Debt Service & Other Uses	656,415	0	0	**0**
	Total Expenditure	10,394,233	11,042,841	10,941,784	**11,586,692**
Revenues		0	0	0	**0**
Staffing	Full-Time Equivalents - Civilian	54.6	59.7	59.0	**60.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	54.6	59.7	59.0	**60.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

General Fund
City Controller
Year over Year Expenditure Change



Business Area Program Summary

Business Area: City Controller
Bus. Area No : 6000

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Audit	0	1,859	0	2,725	0	2,920
Executive Oversight	0	923	0	1,131	0	1,185
Financial Reporting	0	1,864	0	1,886	0	1,946
Operations	0	3,730	0	3,609	0	3,876
Treasury	0	1,362	0	1,591	0	1,659
Debt Service and Interfund Transfers	0	656	0	0	0	0
Total	**0**	**10,394**	**0**	**10,942**	**0**	**11,586**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Audit	10.8	0.0	14.1	0.0	14.4	0.0
Executive Oversight	5.7	0.0	7.4	0.0	6.8	0.0
Financial Reporting	9.7	0.0	8.6	0.0	9.5	0.0
Operations	20.6	0.0	21.3	0.0	21.5	0.0
Treasury	7.8	0.0	7.6	0.0	7.8	0.0
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**54.6**	**0.0**	**59.0**	**0.0**	**60.0**	**0.0**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : City Controller

Bus Area No. : 6000

Audit

Description:

Performs audits and projects focused on risk assessment, contract compliance, performance and efficiency, process reviews, ongoing monitoring, and consideration of fraud, waste or abuse.

Goal:

Execute the Audit plan by the end of the fiscal year. Increase the number of short and long-term audits. Assess efficiency, effectiveness and ensure compliance and accountability of City of Houston departments and programs. Enhance transparency and ensure the public trust.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,859	0	2,725	0	2,920

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	10.8	0.0	14.1	0.0	14.4	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Average number of engagements completed by each FTE	2.75	N/A	N/A	N/A
Average number of findings per Quality Review report	N/A	2	2	N/A
Dollar amount of cost/revenue opportunities identified	$6.0M	$2.6M	$2.048M	$2.9M
Maximum business days to issue the report after completion of field work	N/A	45	>45	45
Maximum business days to take appropriate action related to fraud, waste, and abuse hotline reports	1	N/A	N/A	N/A
Percentage of audits scheduled for completion during the fiscal year with reports issued by the projected completion date	N/A	N/A	N/A	75%
Percentage of findings and recommendations agreed to by the auditee (does not include non-response findings)	80%	80%	92%	80%

Business Area Program Detail

Business Area : City Controller

Bus Area No. : 6000

Executive Oversight

Description:

Sets policy for the City Controller's Office; increases accountability by holding City government to the highest standards of integrity and efficiency, and by working to eliminate fraud, waste, and abuse; serves as the independent financial voice for the City of Houston; increases transparency by putting important information about the City's finances, operations, and services at the fingertips of every Houstonian in a language and format they can understand; and brings new ideas and best practices to every City department so that critical services can be delivered to Houstonians at the high standard we all deserve.

Goal:

Through increased accountability, transparency, and innovation, advance a solutions-oriented dialogue on how to enhance service delivery and quality of life for all Houstonians while charting a path toward fiscal sustainability.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	923	0	1,131	0	1,185

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	5.7	0.0	7.4	0.0	6.8	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Annual external newsletter distribution	4	4	4	4
Annual website visitors	70,000	70,000	80,000	85,000
Community events hosted	7	7	7	7
Community events participation	N/A	80	50	75
Median response time to media inquiries	3 hrs	N/A	N/A	N/A
Median response time to public inquiries	1 business day	N/A	N/A	N/A

Business Area Program Detail

Business Area : City Controller

Bus Area No. : 6000

Financial Reporting

Description:

Dedicated to promoting transparency, integrity, and accountability in the city's financial reporting operations. By providing accurate, timely, and comprehensive financial reports, we equip stakeholders with essential information to make informed decisions and uphold responsible stewardship of public resources for the benefit of all residents.

Goal:

To consistently achieve and uphold the highest standards of accuracy in our Annual Comprehensive Financial Report (ACFR), Popular Annual Financial Report (PAFR) Monthly Financial Reports, and comprehensive financial analysis, ensuring that all financial data and insights provided are reliable, transparent, and reflective of the City of Houston's fiscal position and performance.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,864	0	1,886	0	1,946

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	9.7	0.0	8.6	0.0	9.5	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Number of audit findings related to the ACFR	0	N/A	N/A	N/A
Number of days to complete the ACFR once the soft period closes	79	N/A	N/A	N/A
Number of insights reports	N/A	4	6	6
Variance of sales tax forecast from actual	N/A	2.00%	2.00%	2.00%
Expenditures Adopted Budget vs Actual Utilization	98%	98%	100%	98%

Business Area Program Detail

Business Area : City Controller

Bus Area No. : 6000

Operations

Description:

Ensures the availability of funds for city contracts; ensures city invoices and payment requests meet applicable city policies and best practices; maintains the integrity of city records for financial transactions and contracts; maintains internal controls by reconciling cash disbursement against the city's book of accounts; and ensures City vendors do not owe back taxes. Provides the Office of the City Controller with services in human resources, purchasing, and administrative processes to maximize staff productivity.

Goal:

Improve efficiency in processing invoices, certifying contracts, and handling all financial transactions to reduce turnaround time. Ensure the timely completion of all human resources and purchasing functions for the City Controller's Office.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	3,730	0	3,609	0	3,876

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	20.6	0.0	21.3	0.0	21.5	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Early payment discounts secured	$2,000,000	$2,000,000	$1,800,000	$2,000,000
Maximum business days to prepare purchase orders and requisitions after request	5	N/A	N/A	N/A
Number of paper checks remitted	35,000	32,210	35,000	32,210
Number of unclaimed funds captured	N/A	30	700	100
Percent of contracts routed within 3 days of receipt	100%	N/A	N/A	N/A
Percent of ordinance certification processes completed prior to relevant City Council date	100%	100%	99%	100%
Received invoices paid within one week	N/A	100%	93%	100%

Business Area Program Detail

Business Area : City Controller

Bus Area No. : 6000

Treasury

Description:

Manages the City investment portfolio related to the three accounts General Pool, Tax Exempt, and HUD Section 108. Ensures that all investments comply with the Texas Government Code Chapter 2256 of the Public Fund Investment Act. The Treasury Division is also responsible for the City's debt portfolio system (manages the City's commercial paper program, and bond dept financing), consisting of each City credit Airport, Convention & Entertainment, Combined Utility, and General Obligation. The Debt Transparency Report is publicized at the end of the year pursuant to Texas H.B. 1378. Also, the division manages the City's depository banking system.

Goal:

Ensure that the City's investments follow the four pillars safety, liquidity, return, and legal requirements. Ensure that each debt managed and adhere to local and national policies

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,362	0	1,591	0	1,659

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	7.8	0.0	7.6	0.0	7.8	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
City's investment portfolio credit rating maintained with Fitch Ratings	AAAf	AAAf	AAAf	AAAf
City's total return on investment over the Merrill Lynch Custom Benchmark (which consists of Treasury, T-Bill, and Agency)	5 basis points	5 basis points	5 basis points	5 basis points
Maintain healthy cash balance	$11M-$13M	$10M-$14M	$11M-$13M	$10M-$14M
Percent of City debt service paid on a timely basis	100%	100%	100%	100%
Weighted average interest rate of all City's letter of credit commercial paper draws	< 5%	< 5%	< 5%	< 5%

Business Area Program Detail

Business Area : City Controller
Bus Area No. : 6000

Debt Service and Interfund Transfers

Description:
Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:
To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	656	0	0	0	0


CITY OF HOUSTON
TEXAS

CITY COUNCIL

Department Description and Mission

The Houston City Council serves as the legislative body vested with the authority to enact all ordinances and resolutions. Council Members collectively establish policy and introduce legislation. The Council convenes twice weekly to fulfill the responsibilities prescribed by the City Charter.

The body consists of sixteen Council Members, representing eleven geographic districts and five at-large positions. Each Council Member routinely responds to thousands of constituent inquiries, conducts community meetings, and participates in various civic organization engagements.

Business Area Budget Summary

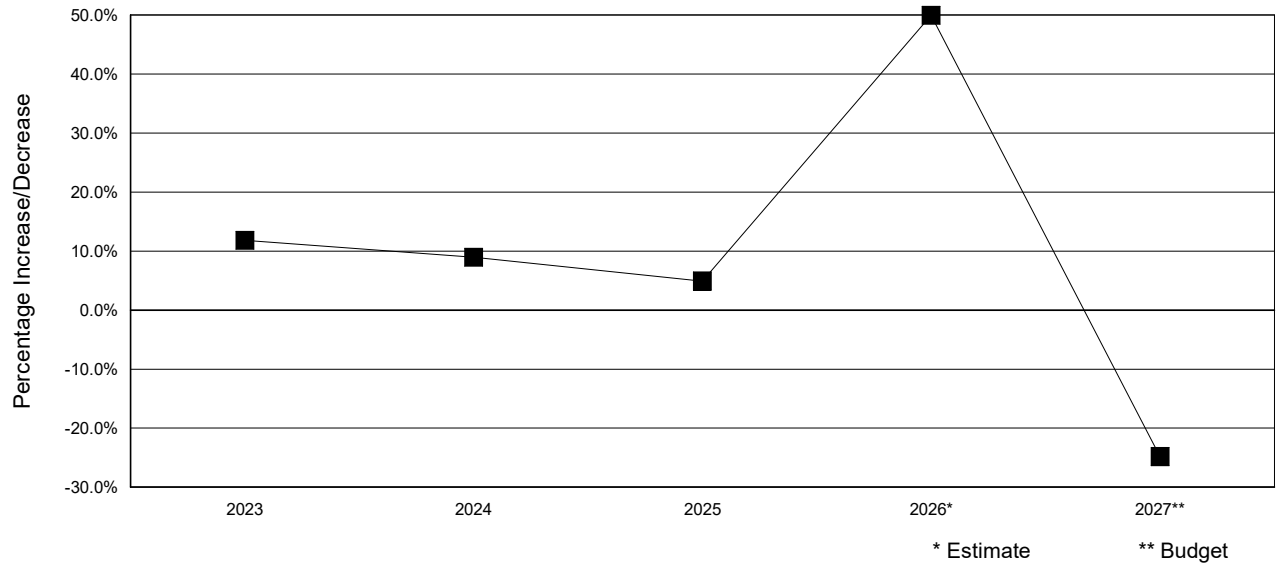
Fund Name : General Fund
Business Area : City Council
Fund No. /Bus. Area No. : 1000 / 5500

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	9,485,026	9,570,141	10,092,280	**10,639,197**
	Supplies	360,243	403,656	315,324	**135,901**
	Other Services and Charges	2,901,313	9,344,929	8,911,122	**6,177,746**
	Equipment	138,500	13,140	13,140	**2,962**
	Non-Capital Equipment	929,778	35,199	35,199	**9,918**
	Total M & O Expenditures	13,814,860	19,367,065	19,367,065	**16,965,724**
	Debt Service & Other Uses	1,234,232	3,199,633	3,199,633	**0**
	Total Expenditure	15,049,092	22,566,698	22,566,698	**16,965,724**
Revenues		0	0	0	**0**
Staffing	Full-Time Equivalents - Civilian	75.5	88.8	84.6	**91.6**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	75.5	88.8	84.6	**91.6**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases, including a salary increase for City Council Members to align with the change in State District Judges' pay.
- o The FY2027 Budget provides funding of $666,510 for each Council office.
- o The FY2027 Budget includes funding of $5,500,000 for the Council District Service Project Program.
- o The FY2026 Estimate reflects utilization of the FY2025 Council District Service Fund rollover amount of $3,323,451.

General Fund
City Council
Year over Year Expenditure Change



Business Area Program Summary

Business Area: **City Council**
Bus. Area No : **5500**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
City Council Offices	0	9,069	0	10,328	0	11,133
Council District Service Program	0	4,746	0	9,039	0	5,833
Debt Service and Interfund Transfers	0	1,234	0	3,200	0	0
Total	**0**	**15,049**	**0**	**22,567**	**0**	**16,966**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
City Council Offices	73.0	0.0	81.9	0.0	88.8	0.0
Council District Service Program	2.5	0.0	2.7	0.0	2.8	0.0
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**75.5**	**0.0**	**84.6**	**0.0**	**91.6**	**0.0**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : City Council

Bus Area No. : 5500

City Council Offices

Description:

Serves as a legislative body with power to enact all ordinances and resolutions. The Council Members determine policy, initiate legislation, and administer duties set forth in the City Charter.

Goal:

Review, and revise existing policies and programs, and develop a strategic plan to better serve existing businesses while attracting new commerce to better stimulate the economy. To develop a long-term sustainable financial plan for the City of Houston by aligning available resources with community priorities in order to provide beneficial, meaningful, and valued services and programs. Develop a strategic plan to better address current and future City expenditure and revenue needs while continuing to provide high quality municipal service. Create financial plans for future growth and future maintenance.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	9,069	0	10,328	0	11,133

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	73.0	0.0	81.9	0.0	88.8	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Expenditures Adopted Budget vs Actual Utilization	99%	98%	117%	98%

Business Area Program Detail

Business Area : City Council

Bus Area No. : 5500

Council District Service Program

Description:

Council District Service Project Program establishes a method to address minor neighborhood issues. Funding for each District Council Member will be allocated (At-Large Council Members not included); an equal amount to be utilized based on neighborhood needs and constituents' input.

Goal:

Repair, maintain, and improve City assets, including streets, sidewalks, sewer systems, buildings, parks, and trails to better serve the community, anticipate future needs and prevent further degradation. Facilitate an ongoing conversation with the constituents that captures all the considerations involved in their communities. Assuring all interests are addressed and reflected with the funds provided via this program.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	4,746	0	9,039	0	5,833

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	2.5	0.0	2.7	0.0	2.8	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of CDSF projects completed	147	300	300	300
# of CDSF projects submitted	294	300	300	300

Business Area Program Detail

Business Area : City Council
Bus Area No. : 5500

Debt Service and Interfund Transfers

Description:
Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:
To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,234	0	3,200	0	0

MAYOR'S OFFICE

Department Description and Mission

The Mayor of Houston is designated by City Charter as the Chief Executive Officer of the City. The Mayor's Office directs, monitors, and coordinates the service delivery and work product of all City departments.

The Mayor's Office responsibilities include the following:

- Overall City policy development and coordination.
- Directing and monitoring all City services, focusing on efficient and responsive delivery of those services.
- Directing management of the City's fiscal policy.
- Responding to information and service inquiries by the public.
- Responding to information inquiries by the press.
- Analysis of legislative issues that affect City government at the state and federal level.
- Promoting and encouraging economic development as a source of fiscal strength for the community.
- Protecting and bettering Houstonians' quality of life.
- Providing constituency services to the citizens of Houston.
- Representing the City's interests in international trade development.
- Improving mobility by directing regional transportation policies.
- Directing infrastructure and environmental policies.
- Directing the City's boards and commissions.
- Directing supervision of the Homeland Security Department.
- Directing the agenda for council and presiding over City Council meetings.

Business Area Budget Summary

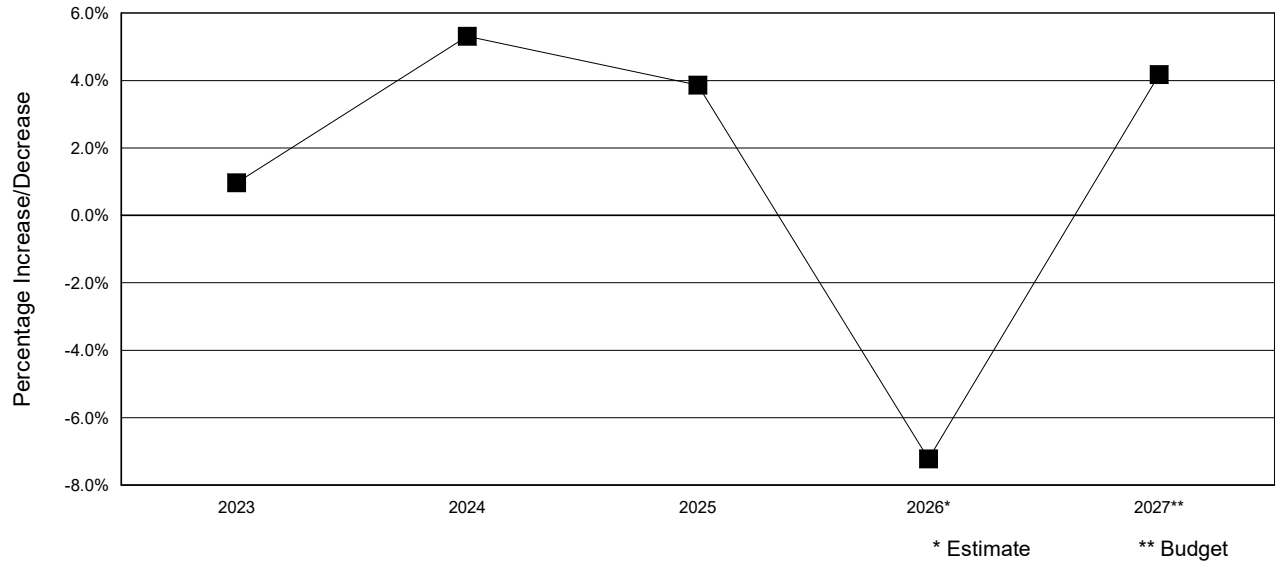
Fund Name : General Fund
Business Area : Mayor's Office
Fund No. /Bus. Area No. : 1000 / 5000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	5,704,907	4,849,134	4,849,134	**5,416,106**
	Supplies	24,425	32,100	32,100	**9,500**
	Other Services and Charges	799,372	930,742	930,742	**660,986**
	Equipment	0	11,865	11,865	**0**
	Non-Capital Equipment	0	3,123	3,123	**0**
	Total M & O Expenditures	6,528,704	5,826,964	5,826,964	**6,086,592**
	Debt Service & Other Uses	2,164,753	2,238,442	2,238,442	**2,316,022**
	Total Expenditure	8,693,457	8,065,406	8,065,406	**8,402,614**
Revenues		32,405,735	30,573,679	30,569,396	**30,472,195**
Staffing	Full-Time Equivalents - Civilian	30.9	29.2	28.1	**29.3**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	30.9	29.2	28.1	**29.3**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

General Fund
Mayor's Office
Year over Year Expenditure Change



Business Area Budget Summary

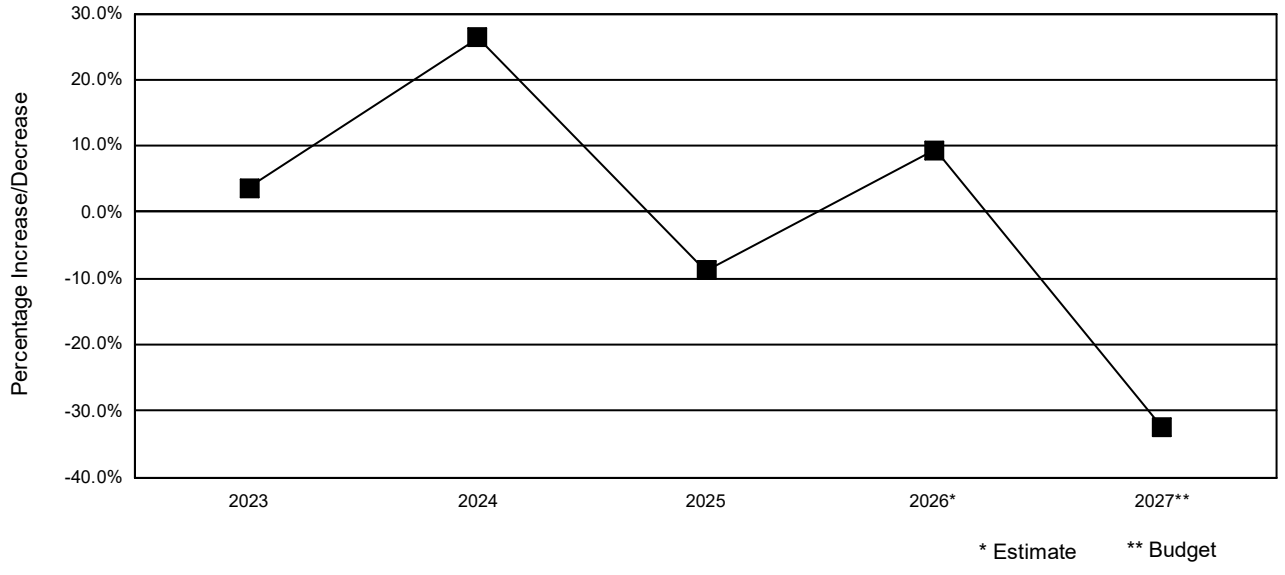
Fund Name : Cable Television Special Fund
Business Area : Mayor's Office
Fund No. /Bus. Area No. : 2428 / 2401 / 5000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	1,294,446	1,513,067	1,513,067	**1,307,176**
	Supplies	8,470	13,000	13,000	**13,000**
	Other Services and Charges	1,926,084	2,196,342	2,143,666	**1,006,466**
	Equipment	1,171,695	1,143,731	1,143,731	**920,842**
	Non-Capital Equipment	0	0	0	**0**
	Total M & O Expenditures	4,400,695	4,866,140	4,813,464	**3,247,484**
	Debt Service & Other Uses	0	0	0	**0**
	Total Expenditure	4,400,695	4,866,140	4,813,464	**3,247,484**
Revenues		3,240,596	2,974,095	2,890,376	**2,143,046**
Staffing	Full-Time Equivalents - Civilian	12.2	14.7	14.5	**13.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	12.2	14.7	14.5	**13.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.
- The FY2027 Budget includes finalizing the integration of equipment in the HTV terminal control facility and chambers control room.

Cable Television Special Fund
Mayor's Office
Year over Year Expenditure Change



Business Area Budget Summary

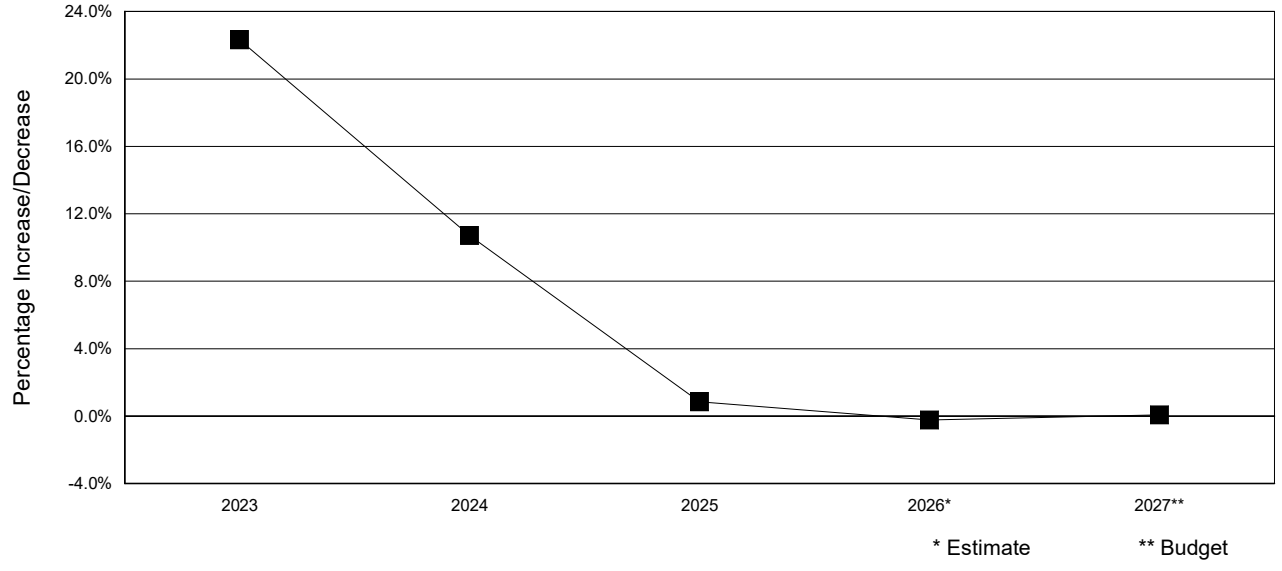
Fund Name : Tourism Promotion Special Revenue Fund
Business Area : Mayor's Office
Fund No. /Bus. Area No. : 2429 / 5000

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	3,066,409	2,874,561	2,874,561	**3,566,417**
	Supplies	33,086	85,547	85,547	**85,547**
	Other Services and Charges	21,141,784	22,484,109	20,098,145	**20,549,162**
	Total M & O Expenditures	24,241,279	25,444,217	23,058,253	**24,201,126**
	Debt Service & Other Uses	300,000	300,000	1,426,499	**300,000**
	Total Expenditure	24,541,279	25,744,217	24,484,752	**24,501,126**
Revenues		24,576,053	26,650,301	23,419,758	**24,163,968**
Staffing	Full-Time Equivalents - Civilian	20.1	22.0	20.3	**25.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	20.1	22.0	20.3	**25.0**
	Full-Time Equivalents - Overtime	0.4	0.4	0.4	**0.3**

Significant Budget Changes and Highlights

o The FY2027 Budget provides funding for health benefits, pension contributions, and municipal employees contractual pay increases.

Tourism Promotion Special Revenue Fund
Mayor's Office
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : Mayor's Office
Business Area No. : 5000

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	1,674,027	2,609,920	2,609,920	**2,609,920**
Industrial Assessment	30,455,728	27,685,183	27,685,183	**27,583,699**
Interest	256,104	200,000	200,000	**200,000**
Intergovernmental	3,000	0	0	**0**
Licenses and Permits	53,323	51,000	93,500	**51,000**
Miscellaneous/Other	24,315,449	26,113,530	22,742,485	**23,218,568**
Other Resources	3,464,753	3,538,442	3,548,442	**3,116,022**
Grand Total	**60,222,384**	**60,198,075**	**56,879,530**	**56,779,209**

Business Area Program Summary

Business Area: **Mayor's Office**
Bus. Area No : **5000**

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Cable Television	3,241	4,400	2,891	4,814	2,143	3,248
Economic Development	32,405	971	30,557	1,054	30,472	1,250
Executive Oversight	0	5,560	12	4,773	1	4,837
Tourism Promotion	24,576	24,238	23,420	23,058	24,164	24,201
Debt Service and Interfund Transfers	0	2,465	0	3,664	0	2,616
Total	**60,222**	**37,634**	**56,880**	**37,363**	**56,780**	**36,152**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Cable Television	12.2	0.0	14.5	0.0	13.0	0.0
Economic Development	4.9	0.0	6.0	0.0	6.0	0.0
Executive Oversight	26.0	0.0	22.1	0.0	23.3	0.0
Tourism Promotion	20.1	0.4	20.3	0.4	25.0	0.3
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**63.2**	**0.4**	**62.9**	**0.4**	**67.3**	**0.3**

Total may reflect slight variances due to rounding.

Business Area Program Detail

Business Area : Mayor's Office

Bus Area No. : 5000

Cable Television

Description:

Effectively communicate to the public relevant information concerning municipal and related governmental and community services.

Goal:

Communicate relevant information about the City of Houston and its municipal, governmental, and community services. Also assist city departments and elected officials to promote local events and disseminate information about services and legislative issues.

Mayor's Priority: Quality of Life

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Cable Television Special Fund	41	-1	26	17	22	17
State Cable TV Franchise Fee	3,200	4,401	2,865	4,797	2,121	3,231
Total	**3,241**	**4,400**	**2,891**	**4,814**	**2,143**	**3,248**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Cable Television Special Fund	0.0	0.0	0.0	0.0	0.0	0.0
State Cable TV Franchise Fee	12.2	0.0	14.5	0.0	13.0	0.0
Total	**12.2**	**0.0**	**14.5**	**0.0**	**13.0**	**0.0**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
average # of community programs broadcast per month	29	66	125	125
Increase production services clientele	30	12	10	10
Increase Set Top Box viewership (Roku, Apple TV, Firestick & Chrome Cast)	200	292	779	600

Business Area Program Detail

Business Area : Mayor's Office

Bus Area No. : 5000

Economic Development

Description:

Develops, implements, and manages citywide policies and procedures for encouraging growth and attracting domestic and international investments to make Houston a more globally competitive city of diverse core industries.

Goal:

Promote economic and community development through the use of a variety of tools. Develop, implement, and manage citywide policies and procedures for economic and community development programs such as Tax Increment Reinvestment Zones (TIRZ), tax abatements, Industrial District Program, Chapter 380 Program, and other incentive programs.

Mayor's Priority: Infrastructure

Program Notes:

Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	32,405	971	30,557	1,054	30,472	1,250

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	4.9	0.0	6.0	0.0	6.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of digital kiosks deployed and activated per contract	100	125	123	125
# of opportunities for training and development for TIRZ board members	2	2	3	2
# of TIRZ program policies developed and implemented	5	5	0	5
# of Green Stormwater Infrastructure and Leadership in Energy and Environmental Design Applications submitted to City Council for approval	4	4	N/A	N/A

Business Area Program Detail

Business Area : Mayor's Office

Bus Area No. : 5000

Executive Oversight

Description:

This program oversees departmental activities and provides support functions to departments such as managing agenda items, internal and external correspondence, developing policies and strategies to optimize the city's position, and managing communications operations.

Goal:

Establish goals and vision for city departments and assist them with reviewing agenda items, provide courteous and effective customer service, coordinate between local organizers and citizens on various opportunities, provide effective counsel and advocacy for the Mayor's policies, and ensure all the communications and goals to oversee all functions including public and media relations are in compliance with the Texas Public Information Act.

Mayor's Priority: Government that Works

Program Notes:

Performance measures displaying 'N/A' for the FY2027 Target indicate the measure has been discontinued as part of ongoing measure updates.

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	5,560	12	4,773	1	4,837

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	26.0	0.0	22.1	0.0	23.3	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Constituent Case Resolution Time (Average Days)	14	14	15	14
# of Boards & Commissions Board Appointees	N/A	250	N/A	N/A
# of Boards & Commissions Fair attendees	150	150	N/A	N/A
# of homeless encampments decommissioned	24	N/A	N/A	N/A
# of homeless individuals housed	2,000	N/A	N/A	N/A
# of participants for Veterans Business EXPO	175	N/A	N/A	N/A
# of summer job opportunities for youth	25,000	N/A	N/A	N/A
# of veterans and military members supported and needs met through resources accessibility	1,100	N/A	N/A	N/A
# of veterans community events hosted/attended	525	N/A	N/A	N/A
# of youth supported & needs met through resource accessibility	10,000	N/A	N/A	N/A

Business Area Program Detail

Business Area : Mayor's Office

Bus Area No. : 5000

Tourism Promotion

Description:

This program promotes Houston's culture and image by building international diplomatic ties, attracting foreign investment and assisting businesses seeking markets abroad.

Goal:

Develop and implement policies for cultural services, help international partners find growth opportunities, create jobs, and produce festivals, parades, and holiday celebrations in Houston.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	-3	0	0	0	0
Tourism Promotion Special Revenue Fund	24,576	24,241	23,420	23,058	24,164	24,201
Total	**24,576**	**24,238**	**23,420**	**23,058**	**24,164**	**24,201**

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	0.0	0.0	0.0	0.0
Tourism Promotion Special Revenue Fund	20.1	0.4	20.3	0.4	25.0	0.3
Total	**20.1**	**0.4**	**20.3**	**0.4**	**25.0**	**0.3**

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
# of arts and businesses engaged or receiving Civic Art Program funds	N/A	30	N/A	5
# of events/ event days	616 / 2,182	616 / 2,182	776 / 2,024	616 / 2,182
# of high level foreign government and trade delegation visits to Houston	45	45	40	45
# of international companies expanding in, creating new offices in, or relocating to Houston	5	10	10	10
% increase in foreign business and leisure travelers	2%	10.0%	10%	10%

Business Area Program Detail

Business Area : Mayor's Office
Bus Area No. : 5000

Debt Service and Interfund Transfers

Description:
Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:
To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	2,165	0	2,238	0	2,316
Tourism Promotion Special Revenue Fund	0	300	0	1,426	0	300
Total	**0**	**2,465**	**0**	**3,664**	**0**	**2,616**

OTHER

General Government..... VIII - 2
General Debt Service and Pay-As-You-Go Capital Transfers..... VIII - 10

GENERAL GOVERNMENT

Department Description and Mission

The General Government Budget includes citywide costs that are not attributable to any single department.

Major revenue sources in General Government are the citywide reimbursement for indirect cost and Municipal Service Fees – TIRZ.

Major expenditure items in General Government include the following:

- Payments related to Limited Purpose Annexation agreements which are offset by sales tax revenues.
- Payments related to Chapter 380 Agreements to promote economic development and stimulating business and commercial activity within the City.
- Transfer to Component Unit includes funding for the Houston Forensic Science Local Government Corporation (LGC).
- Transfer to Special Revenues includes funding sent to the Police Special Service Fund to support HPD overtime enhancement within Tax Increment Reinvestment Zones (TIRZ) which is offset by revenue from the TIRZ.
- Health benefits costs for retiree civilians.
- Tax Appraisal Fees.
- Transfer to the Maintenance Renewal and Replacement (MRR) Special Revenue Fund to improve facility maintenance.
- Lease payments for Bob Lanier Public Works Building at 611 Walker.
- Citywide membership for organizations such as the U.S Conference of Mayors and the Texas Municipal League.
- Other Post-Employment Benefits (OPEB).
- Claims and Judgment payments related to lawsuits filed against the City.

Business Area Budget Summary

Fund Name : General Fund
Business Area : General Government
Fund No. /Bus. Area No. : 1000 / 9900

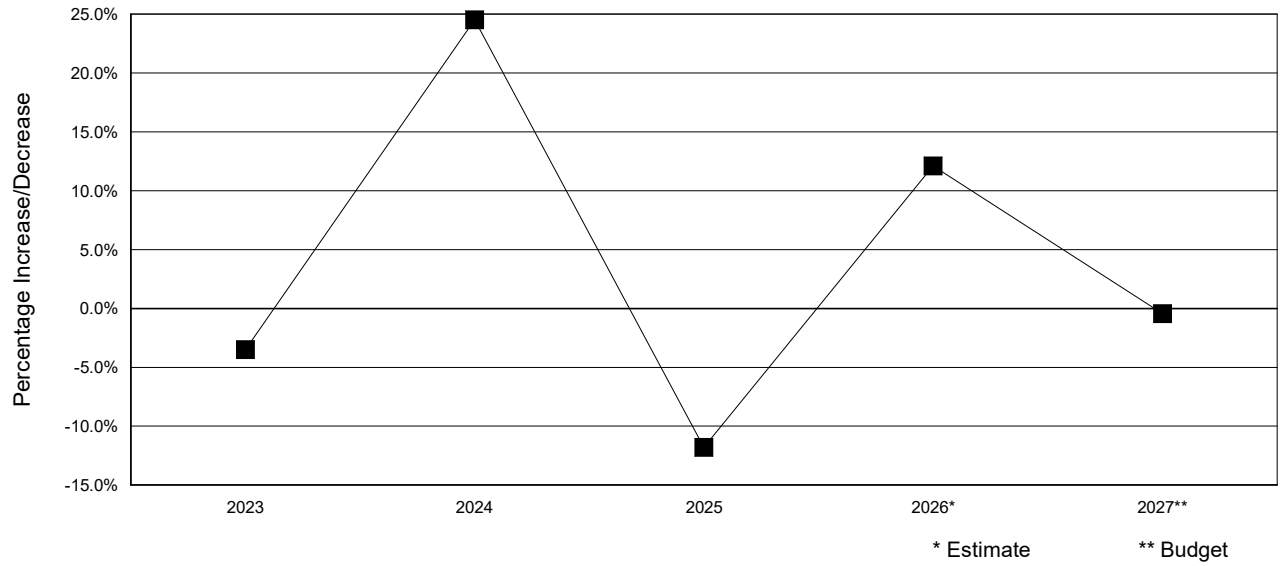
		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Personnel Services	10,671,500	25,293,598	25,293,598	**28,218,737**
	Other Services and Charges	124,959,575	141,138,086	141,138,086	**136,276,448**
	Total M & O Expenditures	135,631,075	166,431,684	166,431,684	**164,495,185**
	Debt Service & Other Uses	123,237,172	123,805,416	123,805,416	**124,441,269**
	Total Expenditure	258,868,247	290,237,100	290,237,100	**288,936,454**
Revenues		110,242,034	72,216,880	96,939,766	**186,543,831**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

The FY2027 Budget includes:

- o Limited Purpose Annexation Sales Tax payments of $82.6 million.
- o Transfer of $48.3 million to the Maintenance Renewal and Replacement Special Revenue Fund (Fund 2105).
- o $32.1 million for 380 payments ($13.8 million Bayou Greenways 2020).
- o Transfer of $37.3 million to the Houston Forensic Science Local Government Corporation (LGC).
- o $10.7 million for OPEB Trust Fund (Classified $7.6 million, Civilian $3.1 million).
- o Lease payments of $5.8 million for 611 Walker.
- o $8.5 million for energy contingency ($2 million fuel, $6.5 million electricity).

General Fund
General Government
Year over Year Expenditure Change



Business Area Revenues Summary

Business Area : General Government
Business Area No. : 9900

Category	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Charges for Services	3,175,516	2,842,050	2,722,018	**2,487,592**
Electric Franchise	1,067,766	1,138,710	1,077,590	**1,077,590**
Indirect Interfund Services	20,593,041	26,210,478	26,210,478	**25,044,955**
Interest	0	0	167,300	**334,600**
Intergovernmental	43,783,259	27,433,945	45,741,324	**147,689,353**
Miscellaneous/Other	1,951,407	1,002,500	5,831,859	**1,002,500**
Other Resources	39,671,045	13,589,197	15,189,197	**8,907,241**
Grand Total	**110,242,034**	**72,216,880**	**96,939,766**	**186,543,831**

Business Area Program Summary

Business Area: General Government
Bus. Area No : 9900

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	110,242	121,496	96,940	137,553	186,544	132,791
Outside Consulting Professional Services	0	3,464	0	3,585	0	3,485
Post-Employment Benefits	0	10,671	0	25,294	0	28,219
Debt Service and Interfund Transfers	0	123,237	0	123,805	0	124,441
Total	**110,242**	**258,868**	**96,940**	**290,237**	**186,544**	**288,936**

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	0.0	0.0	0.0	0.0	0.0	0.0
Outside Consulting Professional Services	0.0	0.0	0.0	0.0	0.0	0.0
Post-Employment Benefits	0.0	0.0	0.0	0.0	0.0	0.0
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Total:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Business Area Program Detail

Business Area : General Government

Bus Area No. : 9900

Administrative Services

Description:

Program consists of citywide costs that are not attributable to any single department which includes: limited purpose annexation payments which are offset by revenues, claims and judgment payments, 611 Walker rent, tax appraisal fees, citywide memberships, and City elections.

Goal:

Manage the City's finances effectively and efficiently.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	110,242	121,496	96,940	137,553	186,544	132,791

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	0.0	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Expenditures Adopted Budget vs Actual Utilization	85%	98%	108%	98%
Revenues Adopted Budget vs Actual Utilization	142%	100%	134%	100%

Business Area Program Detail

Business Area : General Government

Bus Area No. : 9900

Outside Consulting Professional Services

Description:

Consulting and professional services that benefit the entire city. Professional services include expert advice, evaluation, and guidance with regulatory and utility rates, sales/use tax audit and sales/use tax analysis and reporting services, legal pension, disaster recovery, and any other matters where the city values oversight from outside subject matter experts.

Goal:

Review recommendations and implement a smart feasible plan in providing the City with the best possible outcome.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	3,464	0	3,585	0	3,485

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	0.0	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Expenditures Adopted Budget vs. Actual Utilization	43.82%	98%	31.89%	98%

Business Area Program Detail

Business Area : General Government

Bus Area No. : 9900

Post-Employment Benefits

Description:

This program includes the City's General Fund contribution for retiree civilians health insurance and funds the General Fund allocation to the OPEB trust fund for both classified and civilian employees.

Goal:

Effectively manage the City's General Fund contribution for retiree health insurance (civilian) and OPEB trust fund contributions (civilian and classified).

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	10,671	0	25,294	0	28,219

Staffing:

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	0.0	0.0	0.0	0.0	0.0	0.0

Performance Measure:

Performance	FY2025 Actual	FY2026 Target	FY2026 Estimate	FY2027 Target
Expenditures Adopted Budget vs Actual Utilization	83.68%	98%	120.16%	98%

Business Area Program Detail

Business Area : General Government

Bus Area No. : 9900

Debt Service and Interfund Transfers

Description:

Budget allocations included in this section reflect debt service payments and/or interfund transfers. Includes transfers for the MRR Fund, Chapter 380 Agreements, Houston Forensic Science Local Government Corporation, and Houston Recovery Center.

Goal:

Effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	123,237	0	123,805	0	124,441

GENERAL FUND DEBT SERVICE AND PAY-AS-YOU-GO CAPITAL TRANSFERS

The largest revenue source for the General Debt Service Fund is the General Fund, which transfers a portion of ad valorem taxes (property tax receipts) required for principal and interest payments on tax supported debt.

The largest revenue source for Pay-As-You-Go (PAYGO) capital transfers is ad valorem taxes, and the largest recipient is the DDSRF - Ad Valorem Tax Fund (Fund 2311), effective with the start of FY2021. Previously it was combined in the Dedicated Drainage and Street Renewal Fund (Fund 2310).

Business Area Budget Summary

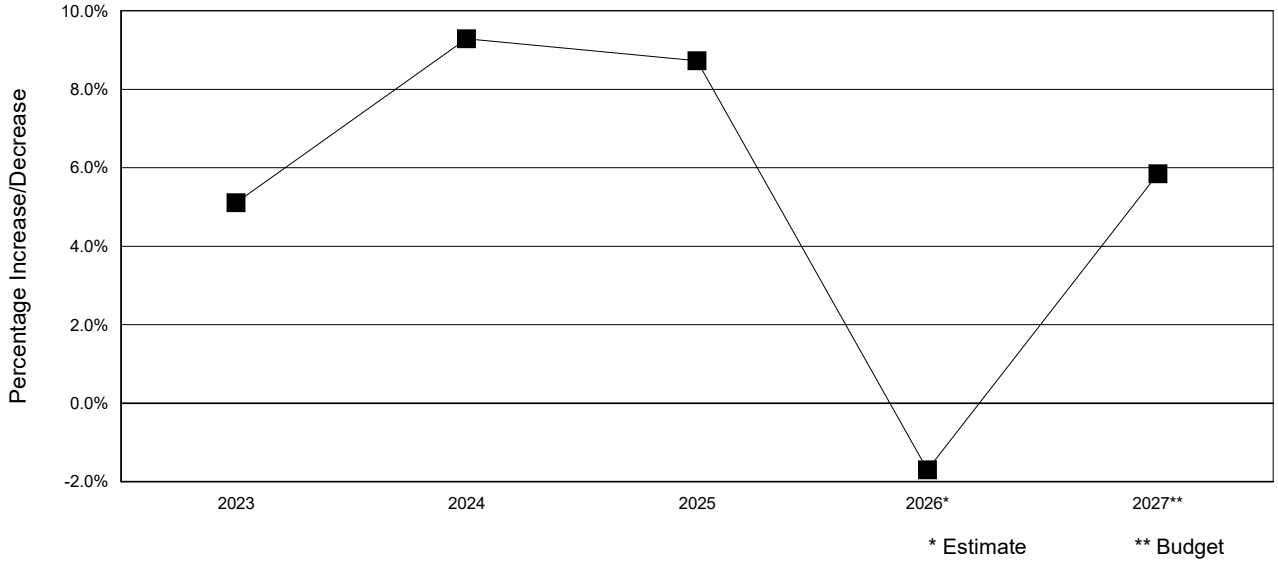
Fund Name : General Fund
Business Area : General Debt Service
Fund No. /Bus. Area No. : 1000 / 9700

		FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Expenditures	Captured Revenue Transfer to DDSRF	135,946,652	183,834,744	183,834,744	**215,031,733**
	Trans to PIB Bonds Debt Service	380,860,426	324,168,146	324,168,146	**322,705,042**
	Debt Service & Other Uses	516,807,078	508,002,890	508,002,890	**537,736,775**
	Total Expenditure	516,807,078	508,002,890	508,002,890	**537,736,775**
Revenues		0	0	0	**0**
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Classified	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	**0.0**
	Total	0.0	0.0	0.0	**0.0**
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	**0.0**

Significant Budget Changes and Highlights

- An estimated $47.3 million is included in FY2027 General Fund for debt service attributed to the Pension Obligation Bonds, Series 2017.
- The FY2027 Budget includes approximately $32.3 million for debt service related to the firefighter settlement.
- On September 5, 2025, Moody's Investor Service affirmed the Houston (TX) General Obligation Limited Tax long-term rating at Aa3; with an outlook of Stable.
- On September 8, 2025, Fitch Investors Service affirmed the Houston (TX) General Obligation Limited Tax long-term rating at AA; with an outlook of Negative.
- An increase of $31.2 million for transfer to DDSRF to comply with the Jones Watson Settlement Agreement.

General Fund
General Debt Service
Year over Year Expenditure Change



Business Area Program Summary

Business Area: General Debt Service
Bus. Area No : 9700

Budget By Program ($ in thousands):

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Debt Service and Interfund Transfers	0	516,807	0	508,003	0	537,737

FTEs by Program:

Program	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Debt Service and Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0

Business Area Program Detail

Business Area : General Debt Service

Bus Area No. : 9700

Debt Service and Interfund Transfers

Description:

Budget allocations included in this section reflect debt service payments and/or interfund transfers.

Goal:

To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2025 Actual		FY2026 Estimate		FY2027 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	516,807	0	508,003	0	537,737


CITY OF HOUSTON
TEXAS

CAPITAL IMPROVEMENT PLAN SUMMARY

The information below reflects last year's FY2026-FY2030 Adopted CIP. As of May 2026, the CIP for FY2027-FY2031 is still being developed. This section will be updated with the Adopted FY2027-FY2031 CIP in the Fiscal Year 2027 Adopted Budget Book.

The Capital Improvement Plan is vital to our City. It is a plan for physical improvements to public facilities and infrastructure throughout Houston. The underlying motive behind these programs is to improve safety, mobility, and lifestyles of Houstonians, and in turn to have a positive impact on the local economy. Recognition of this importance prompted City Council in November 1983 to establish the five-year capital improvement planning process. By resolution, it became City policy to engage in a continuous process that includes annual review, revision, and adoption of a five-year Capital Improvement Plan. Public meetings are also held annually in each City Council District to provide citizens an opportunity to comment on the process and recommend projects to be included in the plan.

The five-year CIP is revised annually to include new projects, reflect changes in priorities, and extend the plan an additional year. The first year of the plan is the City's current fiscal year, which runs from July 1, 2025 through June 30, 2026. The plan is adjusted throughout the year as needs dictate or when changes are made to existing approved projects. This year's CIP continues the Administration's priorities of rehabilitation and replacement of the City's existing infrastructure. The current Adopted CIP can be viewed online at http://houstontx.gov/cip.

Presented below is a summary of the planned appropriations for the Adopted FY2026-FY2030 CIP and a five-year historical comparison:

Enterprise Programs

Enterprise programs include projects that are primarily funded from user-fee supported funds, which address a full range of capital facility and infrastructure improvements and distributed among three programs; Build Houston Forward, Combined Utility System, and Houston Airport System as illustrated in the chart below.

Public Improvement Programs

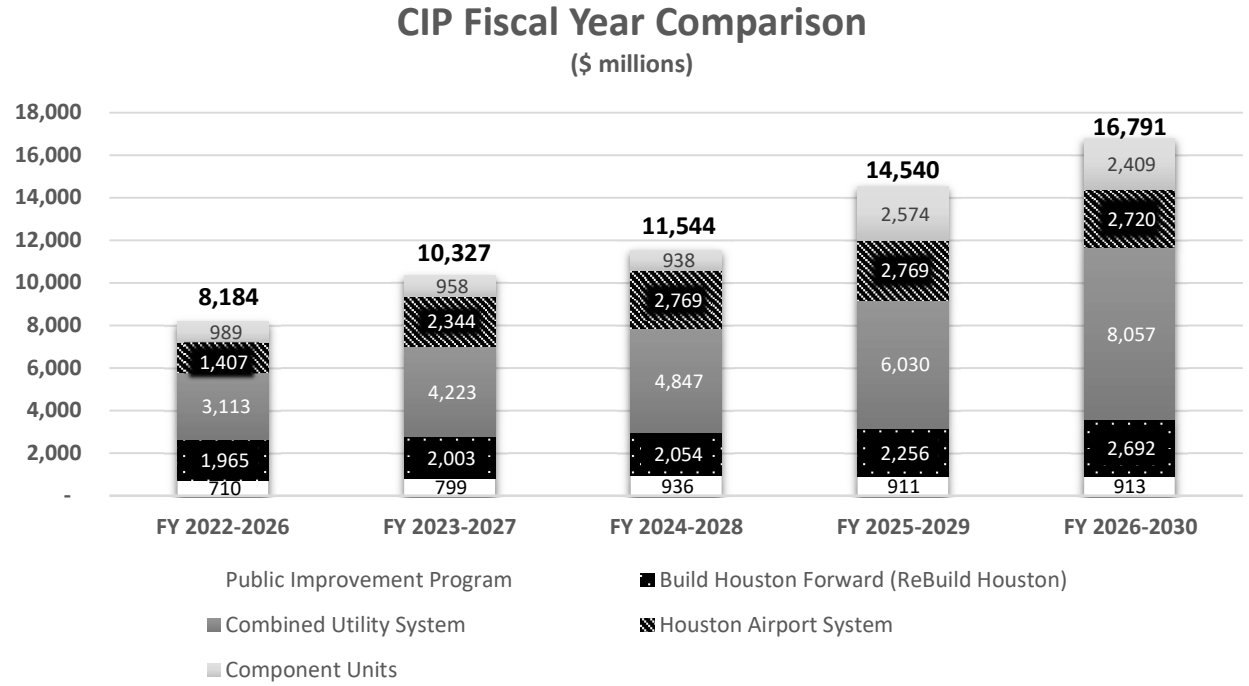
The citizens of Houston approved a Bond Election for $410 million in November 2012, $495 million in November 2017 and $478 million in November 2022. Public improvement projects include vertical and horizontal construction projects for general public use, services, and safety. Significant projects are the continued construction, rehabilitation, and renovation of libraries, health facilities, parks system, solid waste facilities and public safety facilities.

Public improvement programs are funded with both non-debt and debt funding sources. The majority of the FY2026 public improvement program projects will be funded with General Obligation bonds.

Citywide Programs

The Citywide programs include projects that may impact the Houston area citywide or departmental operations. The Citywide programs for FY2026 total about $107 million. The Fleet and Technology programs provide improvements and equipment necessary for City services and business processes. Fleet will use funding to purchase new vehicles for departments citywide.

FY2026-FY2030 Adopted CIP ($ Thousands)						
	2026	**2027**	**2028**	**2029**	**2030**	**2026-2030**
Public Improvement Programs						
Fire	63,867	5,816	7,861	9,335	24,786	111,665
General Government	20,367	114,416	4,939	3,605	1,949	145,276
Health	21,055	19,606	1,902	1,253	763	44,579
Homeless & Housing	1,630	1,630	1,630	-	-	4,890
Library	8,181	4,051	3,068	11,561	3,672	30,533
Parks and Recreation	100,052	7,627	15,909	3,791	5,233	132,612
Police	63,473	5,718	8,037	7,877	5,539	90,644
Solid Waste Management	18,382	2,174	2,212	314	1,024	24,106
Subtotal	**297,006**	**161,038**	**45,558**	**37,736**	**42,966**	**584,304**
Enterprise Programs						
Aviation Facilities	485,850	422,651	524,589	604,844	681,958	2,719,892
Storm Drainage System	366,992	441,262	197,073	129,205	70,005	1,204,537
Street & Traffic Control	267,272	294,757	437,062	301,773	186,888	1,487,752
Wastewater	540,106	763,559	1,345,237	859,238	277,100	3,785,239
Water	891,611	558,432	855,018	666,036	1,300,587	4,271,684
Subtotal	**2,551,831**	**2,480,661**	**3,358,978**	**2,561,097**	**2,516,539**	**13,469,105**
Citywide Programs						
Technology	45,145	24,582	6,918	4,015	2,350	83,010
Fleet	62,246	35,614	45,801	51,054	51,256	245,972
Subtotal	**107,391**	**60,196**	**52,719**	**55,069**	**53,606**	**328,982**
City Programs Total	**2,956,228**	**2,701,895**	**3,457,256**	**2,653,902**	**2,613,111**	**14,382,391**
Component Units	**683,842**	**919,304**	**579,376**	**245,183**	**12,928**	**2,440,633**
Overlap Between Component Units and Public Improvement/Enterprise Programs	(8,000)	(24,000)				(32,000)
Grand Total	**3,632,070**	**3,597,199**	**4,036,632**	**2,899,085**	**2,626,039**	**16,791,025**



Non-Debt Funding Sources

Funding sources which support the CIP include but are not limited to bond proceeds and commercial paper, Metropolitan Transit Authority funds, Harris County funds, Houston Parks Board funds, Federal Aviation Administration funds, Airport Improvement funds, Texas Department of Transportation funds, and Enterprise system user fees. Both Public Improvement and Citywide programs use non-debt funding sources to supplement department needs.

Presented below is a summary of the planned appropriations for FY2026-FY2030 with the percentage of non-debt funding sources used by each program:

General Obligation Bond Summary		
Fiscal Year Planned Appropriations ($ Thousands)		
	2026-2030	**Leverage of Non-Debt Funding**
Public Improvement Programs		
Fire	111,665	0%
General Government	145,276	0%
Health	41,179	8%
Homeless & Housing	4,890	0%
Library	28,833	6%
Parks and Recreation	101,462	23%
Police	90,644	0%
Solid Waste Management	23,426	3%
Subtotal	**547,374**	6%
Citywide Programs		
Technology	80,207	3%
Fleet	216,758	12%
Subtotal	**296,965**	10%
Total	**844,339**	

Impact on Operating Budget

Capital improvement costs in the CIP are classified into two categories: direct project costs and associated increases to annual operational costs. Examples of direct project costs include purchases of land or facilities, design and construction of new facilities or renovation of existing facilities, and initial equipment purchases for new or renovated facilities. Operating costs include staffing, maintenance, or service (including electrical) costs related to new, renovated or expanded facilities. The impacts of operating costs on capital projects are monitored closely for inclusion in the annual operating budget.

Presented below is a summary of the projected General, Aviation and Houston Public Works operational costs associated with the Adopted FY2026-FY2030 CIP:

Fiscal Year Planned Operational Cost ($Thousands)						
	2026	**2027**	**2028**	**2029**	**2030**	**2026-2030**
Equipment	-	-	-	-	-	-
Other	2,880	2,607	6,322	5,210	250	17,269
Personnel	-	-	-	-	-	-
Services	25	25	125	125	100	400
Supplies	-	-	-	-	-	-
Subtotal	**2,905**	**2,632**	**6,447**	**5,335**	**350**	**17,669**
Revenue	-	-	-	-	-	-
Savings	-	-	-	-	-	-
***Subtotal**	**-**	**-**	**-**	**-**	**-**	**-**
Grand total	**2,905**	**2,632**	**6,447**	**5,335**	**350**	**17,669**
Source of Funds						
Aviation	-	-	100	100	100	300
General Fund	2,905	2,632	6,347	5,235	250	17,369
Houston Public Works	-	-	-	-	-	-
Total funds	**2,905**	**2,632**	**6,447**	**5,335**	**350**	**17,669**

***Revenue and savings are shown as offsets to planned operational costs.**

Significant Anticipated Appropriations

The following outlines significant anticipated appropriations within the Capital Improvement Plan for FY2026 for Public Improvement, Enterprise, Component Units and Citywide programs. These projects include all funding sources available to the City of Houston, including partnerships with other governments and private entities. Planned appropriations are correlated to spending. However, due to the nature and length of construction timelines, spending can span multiple fiscal years.

CIP No.	Category/Project Name	FY2026 Planned Appropriation ($Thousands)
Public Improvement Programs		
G-000232	South Central Police Station	$28,400
C-000181	Fire Station 40 Replacement	$18,325
C-FS0104	Fire Station 104	$16,806
Enterprise Programs		
Build Houston Forward		
N-321040	Citywide Street & Traffic Rehabilitation	$120,000
M-410035	Northside High School Area	$46,983
M-410025	Inwood Forest Area	$36,542
Combined Utility System		
S-000056	East Water Purification Plant	$347,030
S-000900	Surface Water Transmission Program	$214,212
R-000265	Wastewater Treatment Plant Improvements	$134,936
Aviation		
A-000764	TERMINAL B REDEVELOPMENT PROGRAM-IAH DRP	$124,000
A-000691	IAH - Central Utility Plant (CUP) Improv	$80,412
A-000725	IAH CONSOLIDATED EMPLOYEE LOT	$57,200
Citywide Programs		
X-680060	HITS - Public Safety CAD Replacement	$9,985
W-208305	HPW - Combined Utility Syst. Gen Purpose	$9,675
W-21ATSH	SWD - Automated Trash Vehicles	$8,142
Component Units		
T-101300	Northpark Drive Overpass Project	$16,988
T-173500	Detention Basin A	$15,000
T-072400	Live Oak St. Improvement Project	$14,714


CITY OF HOUSTON
TEXAS

DEBT AND DEBT SERVICES

General Obligation Debt Service Summary..... X - 2
Debt Service Fund Budget..... X - 5
Principal and Interest Payable from Ad Valorem Taxes..... X - 6
FY2026 Annual Financing Plan..... X - 8

GENERAL OBLIGATION DEBT SERVICE SUMMARY

General Obligation debt is secured by and payable from the receipts of annual ad valorem taxes within legal limits on taxable property within the City. The City has covenanted to assess, levy and collect an ad valorem tax in each calendar year within applicable limitations sufficient to pay the principal and interest on all outstanding obligations payable in such tax year. Such obligations include (1) Public Improvement Bonds, (2) Certificates of Obligation, (3) Certain obligations to fund a portion of the City's unfunded actuarially accrued liability to the City's pension programs, and (4) General obligation commercial paper notes. The debt service requirements, excluding any bond issuance or refunding for FY2027 are estimated to be $398 million.

The largest revenue source for the General Debt Service Fund is the General Fund, which transfers a portion of ad valorem taxes (property tax receipts) required for debt service on the obligations. Within the limits prescribed by law, the City is obligated to assess, levy, and collect annual ad valorem taxes sufficient to pay the principal and interest on the obligations. The Constitution of the State of Texas limits the maximum ad valorem tax rate to $2.50 per $100 assessed valuation for home-rule cities such as the City of Houston. In addition, Proposition 1 limits increases in the City's ad valorem tax revenue by requiring voter approval for increases in ad valorem taxes in future years above a limit equal to the lesser of the actual revenues in the preceding fiscal year plus 4.5%, or a formula that is based upon the actual revenues received in Fiscal Year 2005 adjusted for the cumulative combined rate of inflation and the City's population growth. In addition, in November 2006, Proposition H was passed to further increase the applicable revenue limitations by $90 million. The City's tax rate for Fiscal Year 2026 (tax year 2025) was $0.519190 (per $100 assessed valuation), which consists of $0.403259 for general purposes and $0.115931 for debt service. The Fiscal Year 2027 Budget assumes the City will collect the maximum ad valorem tax revenues allowable under Proposition 1 and H. The tax rate will be adjusted accordingly when the City collects the final tax figures and sets the tax rate.

The second largest source of revenue for the Fund is annual charges to the Combined Utility System to compensate the Debt Service Fund for the cost of paying debt service on assumed annexed water district debt. The Combined Utility System, via the Storm Water Fund, is also charged for debt service payments on certain tax bonds issued for storm water purposes.

Other sources include, but are not limited to, debt service reimbursement for special financings that vary from year to year. Examples of special financings include projects managed by the City but funded by Tax Increment Reinvestment Zones (TIRZ). Interest earned on construction funds (as a result of bonds issued) may be used as a revenue source to help fund debt service and may also be used for expenditures incurred for administering bond programs.

The FY2027 Annual Financing Plan outlines the anticipated sale of City bonds, certificates of obligation, pension bonds, tax and revenue anticipation notes, and commercial paper notes for the upcoming fiscal year. It is expected that the City will issue a total ranging from $75 million to $3.0 billion depending on needs and market conditions.

Tax Bonds and Certificates of Obligation

The Obligations are issued as fixed rate debt, with interest rates being established at the time of issuance and are based on market conditions. The City issues Tax Bonds to provide for permanent financing through refunding of commercial paper notes or refunding previously issued and outstanding Tax Obligations of the City. The City has also issued Pension Obligation Bonds in FY2005 through FY2010, as well as FY2018. Pension Obligation Bonds are payable from and secured by ad valorem taxes and/or revenues to fund Unfunded Actuarial Accrued Liabilities (UAAL) associated with its pension funds.

The City may also issue Certificates of Obligation payable from ad valorem taxes and, in some cases, a pledge of certain City revenues for the purpose of paying any contractual obligations. Certificates of Obligation are issued for special financings and demolitions of dangerous buildings.

The budget includes a reserve sufficient to fund debt service payments for Tax Bonds and Certificates of Obligation. This reserve covers principal and interest payable the first 180 days of the following fiscal year.

Variable Rate Debt - Commercial Paper Notes

Commercial paper programs provide for the issuance of voter-authorized obligations related to the 2006, 2012, 2017 and 2022 bond elections and these series have been implemented to fund various public improvement projects in the Capital Improvement Plan (CIP). These commercial paper programs include:

- Series G with a total authorization of $200 million.
- Series H with a total authorization of $100 million.
- Series J with a total authorization of $125 million.

The City has also authorized two other commercial paper programs under Chapter 1431, Texas Government Code, as amended, which does not require voter authorization. These programs and their uses are:

- Series E with a total authorization of $200 million is primarily used to fund equipment acquisitions, and
- Series K with a total authorization of $700 million is used to provide appropriation capacity to fund capital improvements related to drainage and streets.

The commercial paper programs serve as a management tool to access the credit market to meet cash needs while minimizing the rebate liability on unspent proceeds. The commercial paper notes are refunded periodically into fixed rate tax bonds to limit the City's variable rate exposure and to match the average life of bonds to the life of the assets purchased. Interest on the notes varies depending on the market conditions. The notes may be issued for a period not to exceed 270 days and will bear interest based upon the specified terms, but initially not to exceed 10%. The reserves for the notes are based on the amount projected to be outstanding during the fiscal year. The budget includes reserves for interest on commercial paper notes to provide for fluctuations in interest rates at a rate of 3.75% of the estimated amount to be outstanding during the fiscal year. Currently rates typically range from 2.45-2.75%.

Assumed Bonds

Prior to FY1991, the City had an aggressive annexation program. There were no annexations during FY1991 and FY1992. However, from FY1993 to FY1997 the City completed seven new annexations. Although annexations have benefited the City in economic growth, no additional annexations have occurred since FY1997. Beginning in FY1999, the legislation requires the City to adopt a three-year annexation plan with certain exceptions; only those areas identified in such plan would be eligible for annexation. The City does not currently have a plan in place to annex additional districts. Debt assumed by the City from annexations of various districts within the extra-territorial jurisdiction becomes a part of the City's debt service requirements. As of FY2007, all the debt related to annexation has been refunded.

Ad Valorem Tax Obligations of the City

State law permits the City to incur total bonded indebtedness through the issuance of ad valorem tax bonds in an amount not to exceed 10% of the total appraised valuation of property in the City. The schedule below shows an estimate for the current fiscal year of outstanding debt applicable to the statutory limitation.

(in thousands of dollars)

Appraised Value [1]		$ 449,885,911
Debt Limit, 10% of Appraised Value		$ 44,988,591
Debt applicable to limitation [2]		
Public Improvement Bonds	$ 2,193,400	
Commercial Paper Notes	52,000	
Pension Obligation	1,326,920	
Certificates of Obligation	-	
Total Debt Applicable to Limitation	$ 3,572,320	
Less:		
Amount available for repayment of general obligation debt [3]	(238,804)	
Total debt applicable to limitation		$ 3,333,516

[1] Appraised value for the Fiscal Year 2026 (Tax Year 2025), as of March 6, 2026.

[2] Balance as of March 31, 2026.

[3] Balance as of June 30, 2025.

Outstanding General Obligation Debt

(in thousands of dollars)	FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Budget
OUTSTANDING DEBT:				
Public Improvement Bonds	$ 1,560,020	$ 2,070,810	$ 2,193,400	$ 2,088,301
Commercial Paper Notes	$ 91,000	$ 170,000	$ 78,000	$ 97,835
Pension Obligation	$ 1,404,470	$ 1,367,370	$ 1,326,920	$ 1,282,910
Certificates of Obligation	$ 2,595	$ -	$ -	$ -
TOTAL OUTSTANDING DEBT	$ 3,058,085	$ 3,608,180	$ 3,598,320	$ 3,469,046

DEBT SERVICE FUND BUDGET

Tax Bonds Debt Service Fund Budget

($ Thousands)	FY2025 Actual	FY2026 Budget	FY2026 Estimate	FY2027 Budget
RESOURCES				
Transfers In:				
General Fund for Tax Bonds and COs[1]	380,860	324,165	324,168	322,705
Combined Utility System	18,060	16,607	16,607	34,322
Other Sources	6,519	20,574	20,613	18,481
Inv. Pool Adjustment[3]	10,029	7,265	6,615	7,545
Net Bond Proceeds	135,227	-	317,096	-
Other	1,790	21,000	-	16,500
Total Current Revenues	552,486	389,611	685,099	399,553
Beginning Fund Balance	194,535	251,047	238,803	245,814
Total Resources	747,021	640,657	923,903	645,367
EXPENDITURES				
Debt Service Requirements				
Principal Retirement for Tax Bonds and COs[1]	218,370	198,390	195,942	216,450
Principal Retirement for Commercial Paper[2]	91,251	21,000	316,817	16,500
Interest	151,843	157,156	159,881	161,579
Commercial Paper Fees	2,026	6,485	2,138	2,731
Cost of Issuance Expenses	4,305	-	2,686	-
Escrow Deposit - Bond Refunding	40,300	-	-	-
Other	122	300	624	300
Total Expenditures	508,217	383,331	678,089	397,560
Ending Fund Balance	238,803	257,326	245,814	247,807
Total Expenditures and Ending Fund Balance	747,021	640,657	923,903	645,367

[1] "COs" are Certificates of Obligation.
[2] Figures are representative of budgeted or actual bond issuances/refunding's.
[3] The City reports Investment Pool Adjustment at Fair Value in the ACFR based on the GASB Statement 72 Fair Value Measurement and Application. This may result in gains/loss) in comparison to the Book Value.
Note: Totals may not add due to rounding.

Principal and Interest Payable from Ad Valorem Taxes

Existing debt as of April 15, 2026

Fiscal	Tax Bonds		Pension Obligations	
Year	Principal	Interest	Principal	Interest
2027	172,440,000	101,588,088	44,010,000	59,991,132
2028	179,575,000	93,815,705	47,780,000	57,646,207
2029	159,340,000	85,467,338	60,130,000	55,102,047
2030	129,525,000	77,992,334	64,855,000	51,900,090
2031	114,315,000	71,998,896	81,285,000	48,441,814
2032	106,615,000	66,759,307	87,250,000	44,074,920
2033	103,815,000	61,906,113	51,170,000	39,381,979
2034	130,640,000	57,367,747	31,000,000	36,991,967
2035	91,185,000	51,478,284	78,290,000	35,733,057
2036	75,580,000	47,220,220	72,465,000	31,927,373
2037	76,075,000	43,961,719	62,740,000	28,503,023
2038	71,435,000	40,687,269	43,745,000	25,664,249
2039	73,975,000	37,454,689	47,365,000	23,931,510
2040	76,725,000	34,003,729	51,175,000	22,055,382
2041	59,330,000	30,411,208	75,445,000	20,028,340
2042	82,385,000	27,749,356	59,425,000	16,961,596
2043	85,670,000	23,691,566	63,880,000	14,607,772
2044	52,895,000	19,451,325	68,570,000	12,077,485
2045	50,345,000	16,875,375	73,500,000	9,361,427
2046	45,130,000	14,335,850	78,690,000	6,450,092
2047	48,900,000	12,050,200	84,150,000	3,333,183
2048	52,910,000	9,568,625	-	-
2049	57,175,000	6,878,650	-	-
2050	56,915,000	3,967,013	-	-
2051	40,505,000	1,644,844	-	-
	2,193,400,000	**1,038,325,450**	**1,326,920,000**	**644,164,645**

Fiscal	Tax Certificates		Total		Total
Year	Principal	Interest	Principal	Interest	Debt Service
2027	-	-	216,450,000	161,579,221	378,029,221
2028	-	-	227,355,000	151,461,912	378,816,912
2029	-	-	219,470,000	140,569,385	360,039,385
2030	-	-	194,380,000	129,892,425	324,272,425
2031	-	-	195,600,000	120,440,710	316,040,710
2032	-	-	193,865,000	110,834,227	304,699,227
2033	-	-	154,985,000	101,288,092	256,273,092
2034	-	-	161,640,000	94,359,713	255,999,713
2035	-	-	169,475,000	87,211,341	256,686,341
2036	-	-	148,045,000	79,147,593	227,192,593
2037	-	-	138,815,000	72,464,742	211,279,742
2038	-	-	115,180,000	66,351,518	181,531,518
2039	-	-	121,340,000	61,386,199	182,726,199
2040	-	-	127,900,000	56,059,111	183,959,111
2041	-	-	134,775,000	50,439,548	185,214,548
2042	-	-	141,810,000	44,710,952	186,520,952
2043	-	-	149,550,000	38,299,338	187,849,338
2044	-	-	121,465,000	31,528,810	152,993,810
2045	-	-	123,845,000	26,236,802	150,081,802
2046	-	-	123,820,000	20,785,942	144,605,942
2047	-	-	133,050,000	15,383,382	148,433,382
2048	-	-	52,910,000	9,568,625	62,478,625
2049	-	-	57,175,000	6,878,650	64,053,650
2050	-	-	56,915,000	3,967,013	60,882,013
2051	-	-	40,505,000	1,644,844	42,149,844
	-	**-**	**3,520,320,000**	**1,682,490,095**	**5,202,810,095**

FY2027 ANNUAL FINANCING PLAN

The FY2027 Annual Financing Plan (AFP) is a projected schedule for the sale of City bonds, notes and other financings expected in FY2027. The AFP lists the projected amount of issuance, the timing of the sale, the security for the issue, the issue type (a new issue, redemption or refunding) and the method of sale.

In FY2027, four transactions are being planned (separate or combined) along with continued issuance under the City's commercial paper programs for a total ranging from $75 million to $3.0 billion. The uses for the proceeds from the debt issuances include capital improvements, equipment purchases, and cash flow needs. Included in the range provided above are five liquidity facilities with expiration dates in FY2027 that will need to be either renewed or replaced after a review of whether such liquidity is still needed.

As the name expresses, the AFP is a plan. The timing and amounts of the sales may vary, but the stated programs will generally be carried out within the parameters cited. The FY2027 AFP is outlined below.

Issue	City Component	Planned Issue Size ($ millions)	Timing of Sale	Security for Issue	Issue Type	Planned Method of Sale
TRANS	GO	50-150	Summer '26	Tax Revenue	New Money	Competitive
CP Refunding	GO	50-500	Fall '26	Tax Revenue	Refunding	Negotiated
Refunding	CUS	200-1,000	Fall '26	System Revenue	Refunding	Negotiated
Refunding	CUS	200-1,000	Fall '26	System Revenue	Refunding	Negotiated

FY 2027 Liquidity Needs

Series	City Component	Size ($ millions)	Expiration Date	Purpose
G-1	GO	75	4/9/2027	CIP – Voter Authorized
E-2	GO	100	4/22/2027	CIP – Equipment
2012B	CUS	100	5/21/2027	VRDB Liquidity
B-7	CUS	100	6/1/2027	CIP – System Revenue

Abbreviations

CP – Commercial Paper
GO – General Obligation
CUS – Combined Utility System
VRDB – Variable Rate Demand Bonds
C&E – Convention and Entertainment

FUND SUMMARY

ENTERPRISE FUNDS
- HAS-Revenue Fund ..... XI - 3
- Airport Capital Outlay Fund ..... XI - 4
- C&E - Facility Operating Fund ..... XI - 5
- Combined Utility System -All Funds ..... XI - 6
- Dedicated Drainage & Street Renewal Operating Funds
  - DDSRF - Drainage Charge ..... XI - 7
  - DDSRF - Ad Valorem Tax ..... XI - 8
  - DDSRF - Metro ET AL ..... XI - 9
- Storm Water Fund ..... XI - 10

SPECIAL REVENUE FUNDS
- Administration and Regulatory Affairs
  - BARC Special Revenue Fund ..... XI - 11
  - ParkHouston Special Revenue Fund ..... XI - 12
- General Service / Park and Recreation
  - Maintenance Renewal and Replacement Fund ..... XI - 13
- Houston Health Department
  - Essential Public Health Services Fund ..... XI - 14
  - Health Special Revenue Fund ..... XI - 15
  - Houston Opioid Abatement Fund ..... XI - 16
  - Laboratory Operations and Maintenance Fund ..... XI - 17
  - Special Waste Transportation and Inspection Fund ..... XI - 18
  - Swimming Pool Safety Fund ..... XI - 19
- Houston Public Works
  - Building Inspection Special Fund ..... XI - 20
  - Houston TranStar Center Fund ..... XI - 21
- Mayor's Office
  - Cable Television ..... XI - 22
  - Houston Emergency Center ..... XI - 23
  - Tourism Promotion Special Revenue Fund ..... XI - 24
- Municipal Courts
  - Local Youth Diversion Fund ..... XI - 25
  - Municipal Court Building Security Fund ..... XI - 26
  - Municipal Court Technology Fee Fund ..... XI - 27
  - Municipal Jury Fund ..... XI - 28
- Office of Business Opportunity
  - Contractor Responsibility Fund ..... XI - 29
- Parks and Recreation
  - Bayou Greenway 2020 Fund ..... XI - 30
  - Parks Golf Special Revenue Fund ..... XI - 31
  - Park Special Revenue Fund ..... XI - 32

FUND SUMMARY

Planning & Development/Library

Historic Preservation Fund..... XI - 33

Planning and Development Special Revenue Fund..... XI - 34

Police

Asset Forfeiture Fund..... XI - 35

Auto Dealers Special Revenue Fund..... XI - 36

Child Safety Fund..... XI - 37

Forensic Transition Special Fund..... XI - 38

Human Trafficking Response and Recovery Fund..... XI - 39

Police Special Services Fund..... XI - 40

Solid Waste

Container Lease Fund..... XI - 41

Recycling Revenue Fund..... XI - 42

INTERNAL SERVICES FUNDS

Long Term Disability..... XI - 43

Health Benefits..... XI - 44

SERVICE CHARGEBACK FUNDS

Central Service Revolving Fund..... XI - 45

Fleet Management Fund..... XI - 46

Project Cost Recovery Fund..... XI - 47

Property & Casualty..... XI - 48

Workers' Compensation..... XI - 49

Fund Summary

Fund Name : HAS-Revenue Fund
Business Area : Houston Airport System
Fund No./Bus. Area No. : 8001 / 2800

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	0	0	**0**
Current Revenues	744,440,720	744,440,720	**778,397,868**
Total Available Resources	744,440,720	744,440,720	**778,397,868**
Maintenance and Operations	487,411,919	474,788,191	**511,747,138**
Debt Services	182,072,179	150,953,135	**165,420,312**
Renewal / Replacement Cap. Exps.	15,000,000	18,750,000	**0**
System Improvements	59,647,669	99,686,583	**100,921,466**
Other Interest	308,953	262,811	**308,952**
Total Expenditures	744,440,720	744,440,720	**778,397,868**
Planned Ending Fund Balance	0	0	**0**
Total Budget	744,440,720	744,440,720	**778,397,868**

Fund Summary

Fund Name : HAS-AIF Capital Outlay
Business Area : Houston Airport System
Fund No./Bus. Area No. : 8012 / 2800

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	0	0	**0**
Current Revenues	20,282,100	13,320,905	**22,638,423**
Total Available Resources	20,282,100	13,320,905	**22,638,423**
Maintenance and Operations	20,282,100	13,320,905	**22,638,423**
Total Expenditures	20,282,100	13,320,905	**22,638,423**
Planned Ending Fund Balance	0	0	**0**
Total Budget	20,282,100	13,320,905	**22,638,423**

Fund Summary

Fund Name : C&E - Facility Operating Fund
Business Area : Convention & Entertainment
Fund No./Bus. Area No. : 8601 / 4200

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	112,262,612	112,262,612	**111,982,442**
Current Revenues	133,814,568	118,142,487	**141,333,348**
Total Available Resources	246,077,180	230,405,099	**253,315,790**
Maintenance and Operations	359,073	359,073	**383,273**
Debt Services	131,758,490	116,542,134	**139,179,898**
Other Interfund Transfers	1,521,450	1,521,450	**1,521,450**
Total Expenditures	133,639,013	118,422,657	**141,084,621**
Planned Ending Fund Balance	112,438,167	111,982,442	**112,231,169**
Total Budget	246,077,180	230,405,099	**253,315,790**

Fund Summary

Fund Name : Combined Utility System - All Funds
Business Area : Houston Public Works
Fund No./Bus. Area No. : 8300,8301,8305 / 2000

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	1,392,810,043	1,392,810,043	**1,499,841,153**
Provision for Bad Debt	0	0	**0**
Current Revenues	2,639,277,726	2,566,573,336	**2,663,031,205**
Total Available Resources	4,032,087,769	3,959,383,379	**4,162,872,358**
Maintenance and Operations	1,019,034,077	964,617,142	**1,407,714,521**
Debt Services	602,133,000	586,584,155	**606,338,600**
Operating Transfers	1,007,495,900	922,747,753	**869,804,407**
Total Expenditures	2,628,662,977	2,473,949,050	**2,883,857,528**
Planned Ending Fund Balance	1,403,424,792	1,485,434,329	**1,279,014,830**
Total Budget	4,032,087,769	3,959,383,379	**4,162,872,358**

Fund Summary

Fund Name	:	**DDSRF - Drainage Charge**
Business Area	:	**Houston Public Works**
Fund No./Bus. Area No.	:	**2310 / 2000**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	269,859,364	269,859,364	**243,839,405**
Current Revenues	121,019,800	125,019,800	**120,169,800**
Total Available Resources	390,879,164	394,879,164	**364,009,205**
Maintenance and Operations	8,508,871	8,119,759	**8,583,400**
Operating Transfers	142,920,000	142,920,000	**150,220,000**
Total Expenditures	151,428,871	151,039,759	**158,803,400**
Planned Ending Fund Balance	239,450,293	243,839,405	**205,205,805**
Total Budget	390,879,164	394,879,164	**364,009,205**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	239,450,293	243,839,405	**205,205,805**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Dedicated Drainage and Street Renewal Fund-Drainage Charge. Also included are the beginning and ending fund balances, total revenues and total expenditures.

This fund is to administer the Build Houston Forward initiative in accordance with City of Houston Charter Article IX, Section 22, and Ordinance 2010-879 to enhance quality of life by minimizing flooding and improving mobility, street and bridge infrastructure, public safety and economic vitality. Dedicated Drainage and Street Renewal Fund-Drainage Charge was established in FY2020 (Ordinance 2020-0284) to receive revenues from drainage charges for the purpose set out under Ordinance 2011-0254, and establishes the sources and uses of the funds therein for expenditures as set out under Ordinance 2011-0254, and approves the corresponding expenditures for the uses mentioned herein, to be effective beginning FY2021.

Fund Summary

Fund Name : DDSRF - Ad Valorem Tax
Business Area : Houston Public Works
Fund No./Bus. Area No. : 2311 / 2000

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	174,822,399	174,822,399	**199,049,747**
Current Revenues	184,834,744	188,834,744	**219,031,733**
Total Available Resources	359,657,143	363,657,143	**418,081,480**
Maintenance and Operations	18,295,800	13,120,696	**18,480,800**
Debt Services	3,998,500	3,317,000	**3,401,900**
Operating Transfers	148,169,700	148,169,700	**224,400,000**
Total Expenditures	170,464,000	164,607,396	**246,282,700**
Planned Ending Fund Balance	189,193,143	199,049,747	**171,798,780**
Total Budget	359,657,143	363,657,143	**418,081,480**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	189,193,143	199,049,747	**171,798,780**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Dedicated Drainage and Street Renewal Fund-Ad Valorem Tax Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

This fund is to administer the Build Houston Forward initiative in accordance with City of Houston Charter Article IX, Section 22, and Ordinance 2010-879 to enhance quality of life by minimizing flooding and improving mobility, street and bridge infrastructure, public safety and economic vitality. Dedicated Drainage and Street Renewal Fund-Ad Valorem Tax Fund was established in FY2020 (Ordinance 2020-0284) to receive revenues in an amount pursuant to Section 22(b)(iii) of Article IX of the City Charter of the City of Houston and establishes the sources and uses of the funds therein for expenditures related to drainage or streets, beginning with FY2021.

Fund Summary

Fund Name	:	**DDSRF - Metro ET AL**
Business Area	:	**Houston Public Works**
Fund No./Bus. Area No.	:	**2312 / 2000**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	5,657,467	5,657,467	**5,958,979**
Current Revenues	160,363,091	154,705,509	**167,252,465**
Total Available Resources	166,020,558	160,362,976	**173,211,444**
Maintenance and Operations	133,099,885	126,903,997	**137,566,400**
Operating Transfers	27,263,091	27,500,000	**29,686,065**
Total Expenditures	160,362,976	154,403,997	**167,252,465**
Planned Ending Fund Balance	5,657,582	5,958,979	**5,958,979**
Total Budget	166,020,558	160,362,976	**173,211,444**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	5,657,582	5,958,979	**5,958,979**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Dedicated Drainage and Street Renewal Fund-Metro Et Al. Also included are the beginning and ending fund balances, total revenues and total expenditures.

This fund is to administer the Build Houston Forward initiative in accordance with City of Houston Charter Article IX, Section 22, and Ordinance 2010-879 to enhance quality of life by minimizing flooding and improving mobility, street and bridge infrastructure, public safety, and economic vitality. Dedicated Drainage and Street Renewal Fund-Metro Et Al was established in FY2020 (Ordinance 2020-0284) to receive certain revenues from third-party contracts earmarked and dedicated to drainage or streets, including but not limited to, the Metropolitan Transit Authority of Harris County, Texas ("Metro") under its General Mobility Program, and establishes the sources and uses of the funds therein for drainage or streets, beginning with FY2021.

Fund Summary

Fund Name	:	**Storm Water Fund**
Business Area	:	**Houston Public Works**
Fund No./Bus. Area No.	:	**2302 / 2000**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	12,322,412	12,322,412	**5,461,187**
Current Revenues	164,553,500	112,817,500	**123,576,600**
Total Available Resources	176,875,912	125,139,912	**129,037,787**
Maintenance and Operations	101,362,331	96,029,044	**98,211,399**
Debt Services	23,777,581	23,649,681	**27,826,388**
Total Expenditures	125,139,912	119,678,725	**126,037,787**
Planned Ending Fund Balance	51,736,000	5,461,187	**3,000,000**
Total Budget	176,875,912	125,139,912	**129,037,787**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	51,736,000	5,461,187	**3,000,000**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Storm Water Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

In FY2027, $76.3 million is expected to be spent on the maintenance of rights-of-way and drainage infrastructure such as storm sewers and roadside ditches ($74.5 million), and the Texas Pollutant Discharge Elimination System (TPDES) permit ($1.8 million). $27.8 million is included in debt and transfers, consisting of approximately $16.9 million in principal and interest on the drainage debt, $8.8 million anticipated transfers to Building Inspection Fund to cover the costs of integrating Department of Neighborhood functions, $1.6 million debt service for pension obligation bonds, and $630,000 for Flood Infrastructure Fund loans. In addition, $19.2 million is budgeted to fund the demolition of dangerous buildings on behalf of the Department of Neighborhoods.

Fund Summary

Fund Name	:	**BARC Special Revenue Fund**
Business Area	:	**Administration and Regulatory Affairs**
Fund No./Bus. Area No.	:	**2427 / 6500**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	1,822,281	1,822,281	**704,913**
Current Revenues	14,826,183	14,826,020	**16,228,092**
Total Available Resources	16,648,464	16,648,301	**16,933,005**
Maintenance and Operations	16,033,444	15,943,388	**16,933,005**
Total Expenditures	16,033,444	15,943,388	**16,933,005**
Planned Ending Fund Balance	615,020	704,913	**0**
Total Budget	16,648,464	16,648,301	**16,933,005**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	615,020	704,913	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Bureau of Animal Regulation and Care (BARC) Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

BARC's mission is to promote animal care and to protect the public health through sheltering, pet placement programs, pet ownership education, and animal law enforcement. The vision is to be the nationally recognized model of excellence in animal care and placement where City governments throughout the United States see BARC as the beacon of best practices dedicated to delivering humane, efficient, and high-quality service.

The City Council created the BARC Special Revenue Fund to segregate public donations funding BARC programs from other City revenue, ensuring that donations are used only for the purposes for which they are donated. On November 3, 2010, City Council approved Ordinance 2010-856 creating the BARC Special Revenue Fund transferring a total of $6.1 million from Administration and Regulatory Affair's General Fund.

Since its creation, the BARC Special Revenue Fund has continued to improve the level of service available to citizens. On September 3, 2011, BARC established an in-house wellness clinic dedicated to the prevention of various animal related diseases and illnesses. Since being established, this wellness clinic has been successful in providing low cost and free spay and neuter services.

Currently, the City of Houston Animal Enforcement team has dedicated two animal cruelty officers to work with the Harris County Animal Cruelty Task Force and is committed to the eradication of animal cruelty within the City, County and State. It is our mission to aid and assist all agencies involved without regard to jurisdictional boundaries.

Fund Summary

Fund Name	:	**ParkHouston Special Revenue Fund**
Business Area	:	**Administration and Regulatory Affairs**
Fund No./Bus. Area No.	:	**8700 / 6500**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	2,279,531	2,279,531	**2,301,551**
Current Revenues	20,232,150	21,391,392	**20,645,856**
Total Available Resources	22,511,681	23,670,923	**22,947,407**
Maintenance and Operations	15,003,796	15,003,796	**15,393,480**
Debt Services	940,576	940,576	**667,844**
Other Interfund Transfers	5,425,000	5,425,000	**4,525,000**
Total Expenditures	21,369,372	21,369,372	**20,586,324**
Planned Ending Fund Balance	1,142,309	2,301,551	**2,361,083**
Total Budget	22,511,681	23,670,923	**22,947,407**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	1,142,309	2,301,551	**2,361,083**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, FY2026 Estimate and FY2027 Budget for the ParkHouston Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Parking Management Operating Fund was reclassified as a Special Revenue Fund in FY2011. The fund was renamed as ParkHouston Special Revenue Fund in FY2020. The ParkHouston Special revenue fund is dedicated to enhancing the quality of life for residents and visitors of the City of Houston by encouraging the efficient movement of people and goods throughout the City. This fund is responsible for managing and providing on-street parking alternatives to the citizens in the greater Houston area as well as enforcement of ordinances that govern vehicles parked in the public right-of-way and the management and distribution of a variety of permits.

The ParkHouston Special Revenue Fund also includes the collection of and recording of receipts from parking permits and meters located within the Washington Avenue and Museum Park Parking Benefit Districts (PBDs). Net revenue proceeds collected on behalf of the Benefit Districts are to be used to fund projects such as streetscape improvements within the district boundaries.

Fund Summary

Fund Name : Maintenance Renewal and Replacement Fund

Fund No./Bus. Area No. : 2105 / 2500 / 3600

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	6,892,229	6,892,229	**13,451,269**
Current Revenues	50,229,465	50,484,293	**48,630,661**
Total Available Resources	57,121,694	57,376,522	**62,081,930**
Maintenance and Operations	43,925,253	43,925,253	**44,185,848**
Total Expenditures	43,925,253	43,925,253	**44,185,848**
Planned Ending Fund Balance	13,196,441	13,451,269	**17,896,082**
Total Budget	57,121,694	57,376,522	**62,081,930**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	13,196,441	13,451,269	**17,896,082**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Maintenance Renewal and Replacement (MRR) Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Maintenance Renewal and Replacement Fund was created on June 10, 2014 (Ordinance 2014-602). The fund provides funding for the maintenance and replacement of building systems in order to protect and preserve the City of Houston's assets and investments. This fund recognizes the shared responsibility of the City and its departments to maintain, upgrade, or replace building systems as they approach the end of their useful life cycle. The monitoring of equipment regularly is essential to the development and maintenance of the physical infrastructure and security systems.

The General Services Department will utilize the funding to evaluate and promote proactive maintenance, renewal, and replacement programs for the properties it manages.

The Parks and Recreation Department will utilize the funding to avoid deferred maintenance issues and retain usable condition of its facilities and assets.

Fund Summary

Fund Name : Essential Public Health Services Fund
Business Area : Houston Health Department
Fund No./Bus. Area No. : 2010 / 3800

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	44,646,398	44,646,398	**32,452,660**
Current Revenues	9,030,000	9,360,790	**9,038,000**
Total Available Resources	53,676,398	54,007,188	**41,490,660**
Maintenance and Operations	23,498,933	21,554,528	**37,419,499**
Total Expenditures	23,498,933	21,554,528	**37,419,499**
Planned Ending Fund Balance	30,177,465	32,452,660	**4,071,161**
Total Budget	53,676,398	54,007,188	**41,490,660**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	30,177,465	32,452,660	**4,071,161**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Essential Public Health Services Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Essential Public Health Services Fund was created in FY2013 for the purpose of offsetting costs associated with the administration of Medicaid Transformation Waiver projects and to perform other essential public health services as defined in Chapter 121 of the Texas Health and Safety Code. This fund will capture the costs and reimbursement of the expenses for the projects. The expected reimbursements are for costs that are incurred for the expansion of health and human services.

The Centers for Medicare and Medicaid Services (CMS) approved Texas' request for a new Medicaid Demonstration Waiver in accordance with section 1115 of the Social Security Act. The waiver was approved through September 30, 2016. The waiver allows the state to expand Medicaid managed care while preserving hospital funding and provides incentive payments for health care improvements. Participants who implement the projects will earn payments by meeting performance targets.

As a participant, the City of Houston submitted a plan that identifies projects to carry out as well as the performance targets to be met semi-annually for each project. The Houston Health Department (HHD) will proceed with each project, meet the performance targets, report the progress, and simultaneously request payment for reimbursement. CMS will review reports submitted by the City of Houston and reimburse an assigned value for the project based upon achievement of specific objectives. The assigned value includes 100% reimbursement of the program costs and the required 42% local match for the project.

Fund Summary

Fund Name	:	**Health Special Revenue Fund**
Business Area	:	**Houston Health Department**
Fund No./Bus. Area No.	:	**2002 / 3800**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	2,312,169	2,312,169	**11,383**
Current Revenues	7,799,000	6,547,615	**17,520,404**
Total Available Resources	10,111,169	8,859,784	**17,531,787**
Maintenance and Operations	8,859,784	8,848,401	**16,958,645**
Total Expenditures	8,859,784	8,848,401	**16,958,645**
Planned Ending Fund Balance	1,251,385	11,383	**573,142**
Total Budget	10,111,169	8,859,784	**17,531,787**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	1,251,385	11,383	**573,142**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Health Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures. The Health Special Revenue Fund contains several revenue generating activities that are supported by ordinances, including the following:

1. Consumer Foods Technology Fee - Sec. 20 - 38: Revenue stream that includes the $10 permit technology fee and the $200 mobile unit surveillance monitoring fees established in 2007. These fees are dedicated to the purchase and maintenance of technology used by inspection staff. These fees also provide funding for maintenance of the application software used by field and office staff. The $200 mobile unit surveillance fee supports the application software and hardware that tracks the frequency of visits of mobile food units to any of the 14 approved servicing commissaries in the City.

2. Ambulance Permit Fee - Sec. 4 - 19 - Disposition of certain fees: All fees collected under sections 4-3 and 4-16 of this Code shall be allocated to the Houston Health Department (HHD) to fund the inspection of ambulances and permitting of ambulance operators as required by this chapter.

3. Vital Statistics - Sec. 21 - 225 - Certified copies of records, searches, and amendments: Upon receipt of a completed application form and the applicable fee prescribed by law, the registrar of births, deaths, and stillbirths shall provide certified copies of birth certificates (conventional or wallet size), death certificates and fetal death certificates. The fee for the foregoing certificates shall be an amount equal to that imposed by the Texas Department of Health or Texas Health and Safety Code, whichever is greater. The expedited processing requires an additional fee of $15 to defray the added costs associated with the special handling of the application. The aforesaid expedited processing fee shall be payable for each separate request for document copies submitted on an expedited basis, regardless of the number of different documents or the number of copies specified in the request.

4. Specific public health purposes for HHD as appropriated by Ordinance 2010-692 for Tuberculosis, Re-Entry and Kid's Village Initiative.

5. Donated funds for community activities or special events coordinated by Children and Family Services Division and Community Health Services Division.

6. Geriatric Dental Program - Ordinance 2012-0254 approving and authorizing deposit of all revenue generated from the Geriatric Dental Program, including Medicaid fee-for-services payments and other fees generated from the operation and administration of the program, into the Health Special Revenue Fund to be used exclusively to defray the costs associated with the administration and operation of the program.

Fund Summary

Fund Name : Houston Opioid Abatement Fund
Business Area : Houston Health Department
Fund No./Bus. Area No. : 2216 / 3800

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	4,420,271	4,420,271	**3,162,919**
Current Revenues	503,000	692,382	**503,000**
Total Available Resources	4,923,271	5,112,653	**3,665,919**
Maintenance and Operations	2,359,868	1,949,734	**1,306,533**
Total Expenditures	2,359,868	1,949,734	**1,306,533**
Planned Ending Fund Balance	2,563,403	3,162,919	**2,359,386**
Total Budget	4,923,271	5,112,653	**3,665,919**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	2,563,403	3,162,919	**2,359,386**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Houston Opioid Abatement Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

Texas has participated in agreements with several companies to resolve legal claims for their role in the opioid crisis. Among them are opioid marketing consultant McKinsey, pharmaceutical companies Endo and Teva, and opioid manufacturer Johnson & Johnson (“Janssen”).

In response to the requirements of Senate Bill (SB) 1827, passed by the 87th Texas Legislature in 2021, the Texas Comptroller of Public Accounts publishes statewide opioid settlement agreement records.

SB 1827 requires the state to maintain an Opioid Abatement Account and an Opioid Abatement Trust Fund related to opioid abatement settlements. The account and fund are used to manage payments received by the state from settlements against opioid manufacturers, distributors, or other parties subject to violation of state or federal laws on the manufacture, marketing, distribution, or sale of opioids.

Texas currently expects to receive an estimated $1.6 billion over 18 years from settlement agreements with, and court judgments against, companies related to their role in the opioid crisis. The $1.6 billion includes only funds designated for the Opioid Abatement Trust Fund and Opioid Abatement Account in accordance with statute. The funds will come in at different times as described in the individual settlement agreements. The amount may vary based on future settlements and changes to settlement agreements.

The Abatement Fund will receive 15% of each settlement, and Houston's allocation is 0.04681195.

City Ordinance 2023-457 approved creation of the Houston Opioid Abatement Fund.

Fund Summary

Fund Name	:	**Laboratory Operations and Maintenance Fund**
Business Area	:	**Houston Health Department**
Fund No./Bus. Area No.	:	**2008 / 3800**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	504,745	504,745	**476,482**
Current Revenues	522,300	571,900	**551,900**
Total Available Resources	1,027,045	1,076,645	**1,028,382**
Maintenance and Operations	600,163	600,163	**1,021,200**
Total Expenditures	600,163	600,163	**1,021,200**
Planned Ending Fund Balance	426,882	476,482	**7,182**
Total Budget	1,027,045	1,076,645	**1,028,382**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	426,882	476,482	**7,182**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Laboratory Operations and Maintenance Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Laboratory Operations and Maintenance Fund is designated for the retention of revenues from laboratory fees, which pertains to Chapter 21 of the Code of Ordinances as amended. Laboratory fees charged and revenues collected are to defray the costs associated with the purchase, maintenance, operation, and utilization of the City's laboratories. These include but are not limited to: infrastructure, equipment, supplies, software, hardware systems and with performing public health surveillance tests.

Fund Summary

Fund Name	:	**Special Waste Transportation and Inspection Fund**
Business Area	:	**Houston Health Department**
Fund No./Bus. Area No.	:	**2423 / 3800**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	3,885,218	3,885,218	**3,334,151**
Current Revenues	5,181,200	5,181,200	**5,513,200**
Total Available Resources	9,066,418	9,066,418	**8,847,351**
Maintenance and Operations	7,158,684	5,732,267	**5,651,020**
Total Expenditures	7,158,684	5,732,267	**5,651,020**
Planned Ending Fund Balance	1,907,734	3,334,151	**3,196,331**
Total Budget	9,066,418	9,066,418	**8,847,351**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	1,907,734	3,334,151	**3,196,331**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Special Waste Transportation and Inspection Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Fats, Oil, and Grease (FOG) section is responsible for the permitting of all special waste generators, transporters, and biological pretreaters in the City of Houston. The mentioned entities are regulated by Environmental Investigators who are charged with the responsibility of conducting routine inspections and providing technical knowledge for complaint investigations. Investigators conduct routine inspections to assure that generators are complying with the cleaning requirements and other regulations mandated by the FOG Ordinance. Special waste transporters and biological pretreaters are monitored to assure that waste loads from generators are treated and disposed of properly. The goal of the FOG program is to prevent the infiltration of fats, oils, and grease into the sanitary sewer, and to assure that the City's infrastructure and the health of the citizens are protected. The FOG program is responsible for conducting over 15,000 inspections annually on commercial establishments that includes restaurants, carwashes, laundry mats, and dry cleaners.

Revenue from permitting and collaboration with the Houston Public Works Department is based on inspections and investigations conducted. The revenue is used for numerous reasons to support and provide resources useful to the program, such as personnel cost. Field investigators are supplied with tools such as laptops and network equipment to input daily field activities. In addition, sampling equipment and other supplies are necessary to conduct proper and efficient field investigations. Print shop costs are also pertinent for supplying stakeholders with manifests that are purchased by the section and sold to the stakeholders on an as-needed basis to document the collection, transportation, and disposal of City-regulated waste.

Fund Summary

Fund Name : Swimming Pool Safety Fund
Business Area : Houston Health Department
Fund No./Bus. Area No. : 2009 / 3800

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	637,466	637,466	**429,151**
Current Revenues	1,239,400	1,201,500	**1,220,100**
Total Available Resources	1,876,866	1,838,966	**1,649,251**
Maintenance and Operations	1,553,463	1,409,815	**1,645,477**
Total Expenditures	1,553,463	1,409,815	**1,645,477**
Planned Ending Fund Balance	323,403	429,151	**3,774**
Total Budget	1,876,866	1,838,966	**1,649,251**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	323,403	429,151	**3,774**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Swimming Pool Safety Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Swimming Pool Safety Fund was created on November 17, 2010, by Ordinance 2010-908. The fund receives proceeds from enforcing municipal, state, and federal pool and spa safety standards.

State and federal pool and spa safety standards apply to all pools and spas serving more than two dwellings. In accordance with these requirements, operators of pools and spas at apartment or condominium projects are required to obtain permits and to comply with the requisite standards. The fees collected pursuant to swimming pool and spa safety are used for the purposes of activities related to permitting, inspecting, monitoring, abating, controlling, educating, and enforcement of municipal, state, and federal standards.

Fund Summary

Fund Name : Building Inspection Special Fund
Business Area : Houston Public Works
Fund No./Bus. Area No. : 2301 / 2000

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	13,814,402	13,814,402	**14,087,735**
Current Revenues	118,607,900	114,525,415	**119,469,400**
Total Available Resources	132,422,302	128,339,817	**133,557,135**
Maintenance and Operations	117,070,745	108,300,832	**120,016,700**
Debt Services	1,835,700	1,835,700	**1,968,200**
Other Interfund Transfers	4,115,520	4,115,550	**2,817,500**
Total Expenditures	123,021,965	114,252,082	**124,802,400**
Planned Ending Fund Balance	9,400,337	14,087,735	**8,754,735**
Total Budget	132,422,302	128,339,817	**133,557,135**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	9,400,337	14,087,735	**8,754,735**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Building Inspection Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Building Inspection Fund of the Houston Public Works Department captures revenues and expenses solely for Code Enforcement & Compliance and City Engineering services related to private and public permitting, inspection, and plan review, and supports enforcement of neighborhood abatements and associated lien recovery.

Fund Summary

Fund Name	:	**Houston TranStar Center Fund**
Business Area	:	**Houston Public Works**
Fund No./Bus. Area No.	:	**2402 / 2000**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	4,540,778	4,540,778	**4,558,393**
Current Revenues	3,247,800	3,247,800	**3,272,800**
Total Available Resources	7,788,578	7,788,578	**7,831,193**
Maintenance and Operations	3,596,021	3,230,185	**3,750,000**
Total Expenditures	3,596,021	3,230,185	**3,750,000**
Planned Ending Fund Balance	4,192,557	4,558,393	**4,081,193**
Total Budget	7,788,578	7,788,578	**7,831,193**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	4,192,557	4,558,393	**4,081,193**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Houston TranStar Center Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

Houston TranStar Center Fund is a collaborative program between the City of Houston, Harris County, the Metropolitan Transit Authority of Harris County (METRO) and the Texas Department of Transportation. It coordinates planning, design, operations and maintenance of transportation, homeland security and emergency management functions in the counties surrounding and including the City of Houston.

The four agencies direct 18 service lines at the Center. The members contribute payments to the City of Houston toward the Center's combined functions, and the City in turn manages these funds to support agency employees and functions at the Center.

The Houston TranStar Center Fund incorporates high technology components and multi-agency specialists in a regional Transportation Management Center, Control Center and an Emergency Operations Center. The Consortium also maintains a travel information website (www.houstontranstar.org) and mobile applications that serve an average of 1 million users in a normal month and more than 5 million users during disasters.

Short Term Goals
- o Enhance security measures at the recently expanded TranStar Center Fund facility.
- o Continue to upgrade the building infrastructure with technological enhancements.
- o Upgrade the mobile application with new features to provide better performance for users.
- o Devise new ways to fund and maintain future building expansion plans.
- o Expand the Incident Management program to transportation incidents in the Southeast Texas region.

Long Term Goals
- o Continue to implement, operate and maintain optimal Unified Regional Transportation Management and Emergency Operations.
- o Provide dispatch services and traffic incident clearance to the public.
- o Provide incident management services to first responders (Police, Fire, EMS, Maintenance).
- o Maximize service through leveraging resources and inter-agency coordination.
- o Expand opportunities to increase public-private partnerships.

Fund Summary

Fund Name	:	**Cable Television Special Fund**
Business Area	:	**Mayor's Office**
Fund No./Bus. Area No.	:	**2428 / 2401 / 5000**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	3,607,529	3,607,529	**1,684,441**
Current Revenues	2,974,095	2,890,376	**2,143,046**
Total Available Resources	6,581,624	6,497,905	**3,827,487**
Maintenance and Operations	3,849,968	3,839,151	**3,247,484**
Contract with Non-Profit	1,016,172	974,313	**0**
Total Expenditures	4,866,140	4,813,464	**3,247,484**
Planned Ending Fund Balance	1,715,484	1,684,441	**580,003**
Total Budget	6,581,624	6,497,905	**3,827,487**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	1,715,484	1,684,441	**580,003**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Cable Television Fund (Fund 2401 and 2428). Also included are the beginning and ending fund balances, total revenues and total expenditures.

The purpose of Houston Television (HTV) is to produce and cablecast informational programming, describing services provided by both City departments and related community agencies, and educating the public on utilization of those services.

HTV began operations in 1986 as The Municipal Channel, with the distribution of Houston City Council meetings through a closed-circuit network. Now, HTV provides a variety of informative, educational, and featured programs. HTV produces both live and recorded taped programming, including live gavel-to-gavel coverage of City Council, Planning Commission and other special events. Live streaming is offered as well – HTV channels of programming 24/7, and on demand archive of meetings such as City Council, Planning and Parking Commission, is also available to the public through our website: www.htvhouston.net.

The 82nd legislature passed SB1087, which was signed by the Governor on June 17, 2011, and was effective September 1, 2011. SB1087 requires that fees paid under state franchises be maintained in a separate account and not commingled with revenue from any other source. Any unspent Public, Educational, and Governmental (PEG) fees previously collected from State franchises must be transferred to the separate account. As a result, Ordinance #2011-731 established the Cable TV State Fund (2428).

Fund Summary

Fund Name	:	**Houston Emergency Center Fund**
Business Area	:	**Houston Emergency Center**
Fund No./Bus. Area No.	:	**2205 / 1500**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	3,049,459	3,049,459	**2,552,771**
Current Revenues	29,619,680	28,199,739	**30,344,781**
Total Available Resources	32,669,139	31,249,198	**32,897,552**
Maintenance and Operations	31,249,198	28,696,427	**32,897,552**
Total Expenditures	31,249,198	28,696,427	**32,897,552**
Planned Ending Fund Balance	1,419,941	2,552,771	**0**
Total Budget	32,669,139	31,249,198	**32,897,552**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	1,419,941	2,552,771	**0**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Houston Emergency Center (HEC) fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The mission of HEC is to provide the citizens of Houston with the most efficient, accurate, and professional service when processing their life-threatening calls. The City of Houston's HEC, in coordination with the Office of Emergency Management, protects life and property by operating the Public Safety Communications System and by coordinating and managing emergency situations. The Houston Information Technology Services department is responsible for the administration, maintenance, and operation of the Police, Fire/EMS Computer Aided Dispatch (CAD) System, radio system, and Records Management System.

Department Short Term Goals:
- o Answer 90% of 9-1-1 emergency calls within 15 seconds.
- o Answer 80% of non-emergency calls within 20 seconds.
- o Expansion of the Quality Assurance program.
- o Expansion of the training programs to provide ongoing professional growth opportunities of HEC employees, including technical teamwork enhancement, and required certification of all employees.
- o Cross-train employees to improve call flow.
- o Conduct a discussion-based exercise and an operational-based exercise.
- o Maintain City's grant eligibility by submitting Emergency Management Performance Grant, National Incident Management System Capability Assessment Support Tool, and Texas Regional Response Network reports.

Department Long Term Goals:
- o Improve efficiency over FY2026 baseline.
- o Maintain accreditations of HEC:
  - National Academy of Emergency Medical Dispatch.
  - National Emergency Number Association Emergency Number Personnel.
- o Establish Houston Emergency Communications State-Certified Academy.
- o Civilianization of HEC.
- o Create a disaster recovery site for the CAD System.

Fund Summary

Fund Name	:	**Tourism Promotion Special Revenue Fund**
Business Area	:	**Mayor's Office**
Fund No./Bus. Area No.	:	**2429 / 5000**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	2,324,458	2,324,458	**1,259,464**
Current Revenues	26,650,301	23,419,758	**24,163,968**
Total Available Resources	28,974,759	25,744,216	**25,423,432**
Maintenance and Operations	25,444,217	23,058,253	**24,201,126**
Debt Services	300,000	1,426,499	**300,000**
Total Expenditures	25,744,217	24,484,752	**24,501,126**
Planned Ending Fund Balance	3,230,542	1,259,464	**922,306**
Total Budget	28,974,759	25,744,216	**25,423,432**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	3,230,542	1,259,464	**922,306**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Tourism Promotion Special Revenue Fund (2429). Also included are the beginning and ending fund balances, total revenue and total expenditures.

The Tourism Promotion Special Revenue Fund was created to include special events and civic celebrations, activities designed to promote business travel, hotel occupancy, tourism and arts programs in the City of Houston, as well as protocol services.

The City of Houston Mayor's Office of Special Events (MOSE) produces and permits events that enhance the image of the City and highlight Houston's diverse culture. Events coordinated by this office include citywide and neighborhood festivals, dedications, inaugurations, parades, tree plantings, fun runs, galas, ground-breakings, and holiday celebrations. Civic celebration is vital to the spirit of Houston.

The Mayor’s Office of Trade and International Affairs (MOTIA) supports the Mayor of the City of Houston in encouraging and receiving international delegations by drawing attention to Houston's civic attributes. The office also supports outbound delegations led by Mayor or with Mayoral approval to promote and market Houston as a destination for business, travel, and investment.

The Mayor's Office of Cultural Affairs (MOCA) facilitates the City’s Arts and Cultural Plan. The office develops policies, oversees contracts for grants and cultural services, facilitates Civic Art, temporary art, donations to the City's art collection, community murals and special projects.

Special Cultural Initiatives reserves Hotel Occupancy Tax funds that will promote, develop, and publicize arts destinations, art activities, and arts exhibitions and displays to enhance Houston's image and reputation as an arts city and a destination for cultural tourism.

Fund Summary

Fund Name	:	**Local Youth Diversion Fund**
Business Area	:	**Municipal Courts Department**
Fund No./Bus. Area No.	:	**2211 / 1600**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	1,926,152	1,926,152	**2,184,618**
Current Revenues	706,300	810,438	**853,300**
Total Available Resources	2,632,452	2,736,590	**3,037,918**
Maintenance and Operations	784,878	551,972	**851,070**
Total Expenditures	784,878	551,972	**851,070**
Planned Ending Fund Balance	1,847,574	2,184,618	**2,186,848**
Total Budget	2,632,452	2,736,590	**3,037,918**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	1,847,574	2,184,618	**2,186,848**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Current Budget, the FY2026 Estimate, and the FY2027 Budget for the Municipal Courts Local Youth Diversion Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The mission of the City of Houston Local Youth Diversion Fund is to fund the salary/benefits and operational expenses of Juvenile Case Managers assigned to Houston, Spring Branch, and Aldine Independent School District campuses. Its goal is to reduce truancy and limit juvenile exposure to the criminal justice system through early identification, assessment and prevention services, referrals to social services, and increased student/family accountability. The Municipal Courts Department is responsible for administering the Fund at the direction of City Council and as authorized by Section 134.103 of the Texas Government Code, and Chapter 16/Section 16-9 of the City of Houston Code of Ordinances.

Legislative changes in 2019 created a Local Consolidated Fee of $14 that is collected by the City of Houston for each paid conviction of a Class "C" misdemeanor offense dated on or after January 1, 2020. A specified allocation of the Local Consolidated Fee, $5, is collected as revenue in this Fund. More recent legislative changes include the name change of this Fund to the current "Local Youth Diversion Fund."

The City of Houston will continue to collect both the $5 Juvenile Case Manager Fee, and the $2 Truancy Prevention and Diversion Fee ($1 retained by City of Houston/$1 remitted to State) on all offenses dated on or before December 31, 2019.

Fund Summary

Fund Name : Municipal Court Building Security Fund
Business Area : Municipal Courts Department
Fund No./Bus. Area No. : 2206 / 1600

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	1,147,799	1,147,799	**1,378,724**
Current Revenues	592,112	744,455	**797,000**
Total Available Resources	1,739,911	1,892,254	**2,175,724**
Maintenance and Operations	513,530	513,530	**528,453**
Total Expenditures	513,530	513,530	**528,453**
Planned Ending Fund Balance	1,226,381	1,378,724	**1,647,271**
Total Budget	1,739,911	1,892,254	**2,175,724**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	1,226,381	1,378,724	**1,647,271**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Current Budget, the FY2026 Estimate, and the FY2027 Budget for the Municipal Courts Building Security Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The mission of the Municipal Courts Building Security Fund is to protect the safety and welfare of civilians and employees by ensuring that adequate security equipment, procedures, and personnel are present at all court locations.

Legislative changes in 2019 created a Local Consolidated Fee of $14 that is collected by the City of Houston for each paid conviction of a Class "C" misdemeanor offense dated on or after January 1, 2020. A specified allocation of the Local Consolidated Fee, $4.90, is collected as revenue in this Fund.

The City of Houston will continue to collect a $3.00 Building Security Fee on all offenses dated on or before December 31, 2019.

Fund Summary

Fund Name	:	**Municipal Court Technology Fee Fund**
Business Area	:	**Municipal Courts Department**
Fund No./Bus. Area No.	:	**2207 / 1600**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	1,297,781	1,297,781	**525,259**
Current Revenues	870,000	670,000	**864,000**
Total Available Resources	2,167,781	1,967,781	**1,389,259**
Maintenance and Operations	1,562,522	1,442,522	**1,376,741**
Debt Services	0	0	**0**
Total Expenditures	1,562,522	1,442,522	**1,376,741**
Planned Ending Fund Balance	605,259	525,259	**12,518**
Total Budget	2,167,781	1,967,781	**1,389,259**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	605,259	525,259	**12,518**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Current Budget, the FY2026 Estimate, and the FY2027 Budget for the Municipal Courts Technology Fee Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The mission of this Special Revenue Fund is to provide technological enhancements and support in order to ensure and improve court efficiencies. The Municipal Courts Department (MCD) will continue to partner with the Houston Information Technology Services (HITS) Department to develop and support the Court's Case Management System (CSMART) as well as all other IT-related programs.

The Municipal Courts Department is responsible for administering the Municipal Court Technology Fee Fund at the direction of City Council as authorized by Article 102.0172 of the Texas Code of Criminal Procedure, and Chapter 16, Section 16-13 of the City of Houston Code of Ordinances.

Legislative changes in 2019 created a Local Consolidated Fee of $14 that is collected by the City of Houston for each paid conviction of a Class "C" misdemeanor offense dated on/after January 1, 2020. A specified allocation of the Local Consolidated Fee, $4, is collected as revenue in this Fund.

Fund Summary

Fund Name : Municipal Jury Fund
Business Area : Municipal Courts Department
Fund No./Bus. Area No. : 2215 / 1600

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	63,928	63,928	**80,295**
Current Revenues	13,900	16,367	**18,000**
Total Available Resources	77,828	80,295	**98,295**
Maintenance and Operations	0	0	**0**
Total Expenditures	0	0	**0**
Planned Ending Fund Balance	77,828	80,295	**98,295**
Total Budget	77,828	80,295	**98,295**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	77,828	80,295	**98,295**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Current Budget, the FY2026 Estimate and the FY2027 Budget for the Municipal Jury Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The purpose of this Special Revenue Fund is to provide funding for jury-related costs and services. The Municipal Courts Department is responsible for administering the Municipal Jury Fund at the direction of City Council as authorized by Section 134.154 of the Local Government Code and Chapter 16, and Section 16-14 of the City of Houston Code of Ordinances.

Legislative changes in 2019 created a Local Consolidated Fee of $14 that is collected by the City of Houston for each paid conviction of a Class "C" misdemeanor offense dated on/after January 1, 2020. A specified allocation of the Local Consolidated Fee, $0.10, is collected as revenue in this Fund.

Fund Summary

Fund Name	:	**Contractor Responsibility Fund**
Business Area	:	**Office of Business Opportunity**
Fund No./Bus. Area No.	:	**2424 / 5100**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	2,334,335	2,334,335	**2,743,652**
Current Revenues	1,321,195	1,346,195	**1,590,000**
Total Available Resources	3,655,530	3,680,530	**4,333,652**
Maintenance and Operations	309,578	306,878	**496,507**
Other Interfund Transfers	630,000	630,000	**630,000**
Total Expenditures	939,578	936,878	**1,126,507**
Planned Ending Fund Balance	2,715,952	2,743,652	**3,207,145**
Total Budget	3,655,530	3,680,530	**4,333,652**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	2,715,952	2,743,652	**3,207,145**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Contractor Responsibility Fund (CRF). Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Contractor Responsibility Fund was established with Ordinance 2007-534 in July 2007. Through the implementation of Executive Order 1-7, the City of Houston created the Pay or Play (POP) Program, which is administered by the Office of Business Opportunity (OBO).

The POP Program is designed to create a level playing field for contractors bidding on City of Houston projects and defray the costs of the local uninsured workforce. City contractors subject to POP are required to offer employees health benefits or contribute $1 per hour of work for each covered employee towards the CRF. The revenue was used to support health programs such as the Client Access Program (CAP), Emergency Tele-Health and the Crisis Call Diversion (CCD) Program, as well as the costs associated with administering the program.

The Client Access Program is a collaboration with the Houston Health Department (HHD). HHD works in partnership with the community to promote and protect the health and social well-being of Houstonians and the environment in which they live. OBO's POP program exists to enhance fairness in completion of contracts between bidders that choose to offer a health benefit to their workforce and those that do not. The CAP is intended to impact on the lives of individuals and families that do not have access to health coverage by providing linkage to health services through Harris Health, Title V, Children's Health Insurance Program, etc. The CAP provides access to Federally Qualified Health Centers and Community Health Centers to participants that meet eligibility requirements.

The Crisis Call Diversion Program is an innovative program that co-locates Crisis Phone Counselors from The Harris Center for Mental Health and Intellectual and Developmental Disabilities inside the Houston Emergency Communication Center (HEC), to work alongside Houston Police Department and Houston Fire Department Dispatchers with the mission of assisting callers to 911 with mental health-related concerns. The CCD Program co-locates Crisis Phone Counselors within 911 Dispatch to provide a risk assessment for mental health-related calls to 911 and divert non-imminent risk, non-criminal calls for service away from emergency services and towards a more appropriate mental health response.

Fund Summary

Fund Name : Bayou Greenway 2020 Fund
Business Area : Parks and Recreation
Fund No./Bus. Area No. : 2106 / 3600

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	1,489,523	1,489,523	**628,573**
Current Revenues	959,000	46,000	**0**
Total Available Resources	2,448,523	1,535,523	**628,573**
Maintenance and Operations	1,266,825	906,950	**0**
Total Expenditures	1,266,825	906,950	**0**
Planned Ending Fund Balance	1,181,698	628,573	**628,573**
Total Budget	2,448,523	1,535,523	**628,573**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	1,181,698	628,573	**628,573**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Bayou Greenway 2020 Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Bayou Greenway 2020 Fund was created October 16, 2013, by Ordinance No. 2013-0949. This fund is administered by the Houston Parks and Recreation Department (HPARD) with the intent to manage the maintenance of the Bayou Greenways 2020 project based upon the Bayou Greenways 2020 initiative agreement entered into between the City of Houston and the Houston Parks Board, Inc. (HPB) in December 2013. Revenues are received from HPB for the maintenance of trails and parks developed by HPB.

Fund Summary

Fund Name	:	**Parks Golf Special Revenue Fund**
Business Area	:	**Parks and Recreation**
Fund No./Bus. Area No.	:	**2104 / 3600**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	1,773,592	1,773,592	**1,784,467**
Current Revenues	8,799,100	8,979,088	**9,182,900**
Total Available Resources	10,572,692	10,752,680	**10,967,367**
Maintenance and Operations	8,504,834	8,264,135	**8,880,110**
Operating Transfers	704,078	704,078	**404,078**
Total Expenditures	9,208,912	8,968,213	**9,284,188**
Planned Ending Fund Balance	1,363,780	1,784,467	**1,683,179**
Total Budget	10,572,692	10,752,680	**10,967,367**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	1,363,780	1,784,467	**1,683,179**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Parks Golf Special Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Parks Golf Special Fund was created on June 22, 2011 (Ordinance 2011-547). The fund collects revenues derived from city-owned golf revenue-producing facilities and all related concession fees whether operated by the City or private entities. The monies collected in this fund are to be used exclusively for the maintenance, operation activities, and enhancements of all city-owned golf courses.

These funds are also used for repairs, replacement, and renovations of golf revenue-producing facilities as well as purchasing and maintaining equipment and operational activities at golf revenue-producing facilities.

Fund Summary

Fund Name	:	**Park Special Revenue Fund**
Business Area	:	**Parks and Recreation**
Fund No./Bus. Area No.	:	**2100 / 3600**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	3,914,486	3,914,486	**3,589,729**
Current Revenues	3,501,800	3,714,527	**3,292,500**
Total Available Resources	7,416,286	7,629,013	**6,882,229**
Maintenance and Operations	4,287,726	4,039,284	**4,260,139**
Other Interfund Transfers	0	0	**0**
Total Expenditures	4,287,726	4,039,284	**4,260,139**
Planned Ending Fund Balance	3,128,560	3,589,729	**2,622,090**
Total Budget	7,416,286	7,629,013	**6,882,229**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	871,243	871,243	**871,243**
Committed	2,257,317	2,718,486	**1,750,847**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Park Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

In 1981, City Council directed that revenues from revenue-generating activities should be deposited in a "Park Special Revenue Fund." These funds should be used for repairs, equipment replacement, and renovation of parks revenue producing facilities.

Presently, revenue-generating activities include, but are not limited to:
. Adult sports league registrations and ballfield rentals.
. Park Concessions.
. Tennis and Fitness Centers.
. Youth Summer Enrichment Programs.
. Lake Houston Wilderness Park entrance fees, cabin rentals and campsite reservations.
. Tree Ordinance revenue derived from litigation of replacement/replanting trees.

Fund Summary

Fund Name : Historic Preservation Fund

Fund No./Bus. Area No. : 2306 / 3400 / 7000

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	2,531,926	2,531,926	**2,799,063**
Current Revenues	430,000	607,157	**500,000**
Total Available Resources	2,961,926	3,139,083	**3,299,063**
Maintenance and Operations	438,675	340,020	**448,212**
Total Expenditures	438,675	340,020	**448,212**
Planned Ending Fund Balance	2,523,251	2,799,063	**2,850,851**
Total Budget	2,961,926	3,139,083	**3,299,063**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	2,523,251	2,799,063	**2,850,851**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Historic Preservation Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

Programs within the Historic Preservation Fund are administered by the Planning & Development (P&D) Department and the Houston Public Library (HPL).

The program administered by the Planning & Development (P&D) Department was established to utilize funds set aside from the sale of historic fire stations to promote historic preservation of residential and commercial programs. The program utilizes City funds as seed money to encourage private investment, attract grant funds, and support educational programs that will further preservation efforts in Houston.

The program administered by Houston Public Library (HPL) provides future funding for the maintenance needs of the historic Julia Ideson Building. The building was re-opened to the public on December 5, 2011 after a four-year expansion and restoration project. The project was made possible by a successful $32 million capital campaign conducted by the non-profit Julia Ideson Library Preservation Partners. To help ensure a high level of care for investment on restorations made by taxpayers, private contributors, and a grant from the National Park Service United States Department of the Interior, rental revenues will be deposited into this fund and offset by related expenditures. The net revenues will be available for the maintenance needs of the building. The Julia Ideson Building rental program was launched in November 2011 with the Julia Ideson Library Preservation as partners.

Fund Summary

Fund Name : Planning and Development Special Revenue Fund
Business Area : Planning & Development
Fund No./Bus. Area No. : 2308 / 7000

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	6,869,286	6,869,286	**5,738,049**
Current Revenues	9,409,188	7,885,613	**7,992,588**
Total Available Resources	16,278,474	14,754,899	**13,730,637**
Maintenance and Operations	12,116,744	9,016,850	**12,892,809**
Total Expenditures	12,116,744	9,016,850	**12,892,809**
Planned Ending Fund Balance	4,161,730	5,738,049	**837,828**
Total Budget	16,278,474	14,754,899	**13,730,637**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	4,161,730	5,738,049	**837,828**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Planning and Development Department (P&DD) Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Planning and Development Special Revenue Fund was created in December 2015 by Ordinance 2015-1319. Commencing on January 1, 2016, the fund was established to utilize development related fees for the operation, maintenance and support of the department's related programs and functions. The development related services include: subdivision plat review, permit review, one half of the minimum lot size/minimum building line program, and Major Thoroughfare Freeway Plan.

Fund Summary

Fund Name	:	**Asset Forfeiture Fund**
Business Area	:	**Police Department**
Fund No./Bus. Area No.	:	**2202 / 2203 / 2204 / 1000**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	8,868,258	8,868,258	**7,069,188**
Current Revenues	2,040,812	3,915,314	**2,030,812**
Total Available Resources	10,909,070	12,783,572	**9,100,000**
Maintenance and Operations	9,003,007	5,714,384	**9,100,000**
Other Interfund Transfers	0	0	**0**
Total Expenditures	9,003,007	5,714,384	**9,100,000**
Planned Ending Fund Balance	1,906,063	7,069,188	**0**
Total Budget	10,909,070	12,783,572	**9,100,000**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	1,906,063	7,069,188	**0**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Asset Forfeiture Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Asset Forfeiture Fund was established to account for asset forfeiture proceeds. The Houston Police Department (HPD) receives asset forfeiture proceeds under guidelines set forth by the U.S. Department of Justice, the U.S. Department of the Treasury, and the State of Texas. These forfeiture proceeds are generated as a result of law enforcement efforts against illegal and criminal activity. Proceeds received under the various guidelines must be used for law enforcement purposes.

Asset forfeiture funds are used for overtime expenditures for HPD officers budgeted in the General Fund and for purchases of supplies and materials related to law enforcement programs.

Fund Summary

Fund Name	:	**Auto Dealers Special Revenue Fund**
Business Area	:	**Police Department**
Fund No./Bus. Area No.	:	**2200 / 1000**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	16,641,571	16,641,571	**15,995,695**
Current Revenues	12,591,300	12,591,300	**12,466,300**
Total Available Resources	29,232,871	29,232,871	**28,461,995**
Maintenance and Operations	10,609,809	10,487,176	**10,456,031**
Debt Services	2,750,000	2,750,000	**2,950,000**
Total Expenditures	13,359,809	13,237,176	**13,406,031**
Planned Ending Fund Balance	15,873,062	15,995,695	**15,055,964**
Total Budget	29,232,871	29,232,871	**28,461,995**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	15,873,062	15,995,695	**15,055,964**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Auto Dealers Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Auto Dealers Fund was established to account for the funds that the Houston Police Department (HPD) receives during its enforcement of Chapter 8 of the City's Code of Ordinances. This ordinance was passed in compliance with Texas Senate Bill 226 of the 45th Regular Session. This bill gives cities the right to enact laws regulating automotive dealers and to fix penalties for the violation of these laws. The Auto Dealers' Division is also responsible for coordinating the licensing of tow truck drivers and regulating storage lots.

Senate Bill 226 also requires that "all sums collected from such dealers shall be used by the City for the enforcement, hereof, and for the enforcement of all provisions of the law regulating the sale, theft, or exchange of motor vehicles or parts, or accessories thereto and for no other purpose."

Fund Summary

Fund Name : Child Safety Fund
Business Area : Police Department
Fund No./Bus. Area No. : 2209 / 1000

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	128,810	128,810	**0**
Current Revenues	3,268,672	3,268,672	**3,310,000**
Total Available Resources	3,397,482	3,397,482	**3,310,000**
Maintenance and Operations	3,397,482	3,397,482	**3,310,000**
Total Expenditures	3,397,482	3,397,482	**3,310,000**
Planned Ending Fund Balance	0	0	**0**
Total Budget	3,397,482	3,397,482	**3,310,000**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Child Safety Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

In 1991, the Texas legislature required each municipality with a population greater than 1.3 million to create a Child Safety Fund. The purpose of this fund is to provide funding for public, parochial, and private school crossing guard programs inside the City. Revenues to the fund come from an assessment of a Municipal Court fee of $5.00 on each parking violation, a $1.50 fee for each vehicle registration authorized by Harris County, and up to $25.00 court costs assessed when an offense occurs within a school crossing zone or a parent contributes to school non-attendance.

Adopted in 1991, City Ordinance No. 91-939 stipulates that the first priority for the Child Safety Fund expenditures should be for elementary school crossing guards. Funding is apportioned based on each school district's percentage of the total number of school crossings with paid guards within the City. The ordinance also states that if excess funds are available, funding for secondary school crossing guard services is apportioned in the same manner.

The legislation creating the fund also provides that if a surplus exists after the payment of all covered contract expenses, the excess can be used to pay for programs designed to enhance child safety, health, or nutrition.

The City of Houston pays out 100% of all revenues that come into this fund. The City does not charge administrative expenses for managing this fund, though they are allowable by law. The City has no obligation (or means) for paying out more from the fund than the fund takes in from revenue.

Fund Summary

Fund Name	:	**Forensic Transition Special Fund**
Business Area	:	**Police Department**
Fund No./Bus. Area No.	:	**2213 / 1000**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	45,303	45,303	**45,303**
Current Revenues	300,344	36,586	**0**
Total Available Resources	345,647	81,889	**45,303**
Maintenance and Operations	81,889	36,586	**0**
Total Expenditures	81,889	36,586	**0**
Planned Ending Fund Balance	263,758	45,303	**45,303**
Total Budget	345,647	81,889	**45,303**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	263,758	45,303	**45,303**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Forensic Transition Special Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Forensic Transition Special Fund was created in FY2014 for the transition of forensic operations from the Houston Police Department to the independent Houston Forensics Science Local Government Corporation. The fund's budget covers City of Houston employees that provide services to the corporation. The corporation reimburses the City for services provided. The goal of this fund is to transition to zero full-time employees.

The Forensic Transition Special Fund resources will be used to receive, analyze, and preserve physical evidence while adhering to the highest standards of quality, objectivity, and ethics. Expert testimony that is impartial and scientifically reliable will be provided. The Forensic Transition Special Fund consists of the Crime Laboratory and Identification Divisions. Forensic examination covers multiple scientific disciplines, including Biology/Serology, Controlled Substances, Firearms, Toxicology, Computer Forensics, Crime Scene Unit, Audio-Video, and Latent Prints.

Fund Summary

Fund Name	:	**Human Trafficking Response and Recovery Fund**
Business Area	:	**Police Department**
Fund No./Bus. Area No.	:	**2217 / 1000**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	0	0	**214,000**
Current Revenues	0	214,000	**104,000**
Total Available Resources	0	214,000	**318,000**
Maintenance and Operations	0	0	**195,737**
Total Expenditures	0	0	**195,737**
Planned Ending Fund Balance	0	214,000	**122,263**
Total Budget	0	214,000	**318,000**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	214,000	**122,263**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Human Trafficking Response and Recovery Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Human Trafficking Response and Recovery Fund was created in FY2026 in accordance with City Ordinance No. 2025-924 with zero beginning fund balance. Fund accounts for resources received by the City from forfeitures associated with offenses involving prostitution and human trafficking. In accordance with applicable laws and regulations, these funds are restricted in use and must be dedicated exclusively to supporting victims of such offenses. The fund ensures that financial resources derived from enforcement actions are reinvested into efforts that promote victim recovery, protection, and long-term stability.

Fund Summary

Fund Name	:	**Police Special Services Fund**
Business Area	:	**Police Department**
Fund No./Bus. Area No.	:	**2201 / 1000**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	7,022,961	7,022,961	**6,961,047**
Current Revenues	31,082,170	13,653,436	**9,413,367**
Total Available Resources	38,105,131	20,676,397	**16,374,414**
Maintenance and Operations	20,676,397	13,715,350	**10,050,569**
Other Interfund Transfers	0	0	**0**
Total Expenditures	20,676,397	13,715,350	**10,050,569**
Planned Ending Fund Balance	17,428,734	6,961,047	**6,323,845**
Total Budget	38,105,131	20,676,397	**16,374,414**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	17,428,734	6,961,047	**6,323,845**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Police Special Services Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Police Special Services Fund was created to properly account for monies received by the Houston Police Department (HPD) that are for restricted use. These funds include monies received from other agencies or organizations to reimburse HPD for cost of supplies and services.

Examples of reimbursable services include: HPD participation in joint police operations; security and traffic control for such activities as fun runs, festivals, and bike rides; and staffing for training facilities when used by other agencies. Examples of restricted funds include certain court awards and state training funds.

Fund Summary

Fund Name : Container Lease Fund
Business Area : Solid Waste Management
Fund No./Bus. Area No. : 2313 / 2100

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	6,132,986	6,132,986	**0**
Current Revenues	5,744,000	5,654,900	**0**
Total Available Resources	11,876,986	11,787,886	**0**
Maintenance and Operations	3,973,356	3,781,723	**0**
Total Expenditures	3,973,356	3,781,723	**0**
Planned Ending Fund Balance	7,903,630	8,006,163	**0**
Total Budget	11,876,986	11,787,886	**0**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	7,903,630	8,006,163	**0**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Current Budget, the FY2026 Estimate, and the FY2027 Budget for the Container Lease Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Container Lease Fund was created on November 8, 2022, by Ordinance No. 2022-865, to receive revenue to be used for the appropriate maintenance and purchasing of both refuse and recycling containers, replacing parts and tools, rolling stock, and personnel to support deliveries in the four solid waste operations quadrants.

The activities for this fund will be transferred to the Combined Utility System Water and Sewer Operating Fund starting in FY2027.

Fund Summary

Fund Name	:	**Recycling Revenue Fund**
Business Area	:	**Solid Waste Management**
Fund No./Bus. Area No.	:	**2305 / 2100**

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	4,833,944	4,833,944	**0**
Current Revenues	5,048,244	5,019,603	**0**
Total Available Resources	9,882,188	9,853,547	**0**
Maintenance and Operations	3,164,938	2,964,354	**0**
Other Interfund Transfers	488,532	488,532	**0**
Total Expenditures	3,653,470	3,452,886	**0**
Planned Ending Fund Balance	6,228,718	6,400,661	**0**
Total Budget	9,882,188	9,853,547	**0**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	6,228,718	6,400,661	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Current Budget, the FY2026 Estimate, and the FY2027 Budget for the Recycling Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Recycling Expansion Program was created September 9, 2008, by Ordinance No. 2008-792, to receive funds to be used for the expansion and implementation of the City's Recycling Programs and related services including but not limited to: equipment and materials acquisition, recycling education, and hiring of staff.

The activities for this fund will be transferred to the Combined Utility System Water and Sewer Operating Fund starting in FY2027.

Fund Summary

Fund Name : Long Term Disability Fund
Business Area : Human Resources
Fund No./Bus. Area No. : 9001 / 8000

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	9,460,950	9,460,950	**9,482,029**
Current Revenues	1,551,365	966,989	**1,032,312**
Total Available Resources	11,012,315	10,427,939	**10,514,341**
Maintenance and Operations	1,160,130	945,910	**1,024,612**
Total Expenditures	1,160,130	945,910	**1,024,612**
Planned Ending Fund Balance	9,852,185	9,482,029	**9,489,729**
Total Budget	11,012,315	10,427,939	**10,514,341**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Long Term Disability (LTD) Internal Service Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The LTD plan is a self-insured program established in 1985 that has been modified several times. In 2001, classified police officers were removed from the plan as a result of Meet and Confer negotiations, which replaced their disability plan with a Paid Time Off (PTO) program. Effective September 1, 2008, each new permanent full-time employee (other than classified police officers) is eligible for LTD coverage after one year of employment.

The Human Resources Department administers the plan and coordinates benefits to disabled employees in a way to avoid possible duplication of benefits with other insurance programs. A third-party administrator determines eligibility and pays claims.

Like all internal service funds, the Long Term Disability Fund derives its revenue from other City departments by transfer, through premium charges contained in each department's budget (G/L expense accounts 503060 - Long Term Disability Civilian and/or 503061 - Long Term Disability Classified). These premium charges cover claims payments to eligible disabled employees plus an amount for third-party administrative and actuary fees.

Fund Summary

Fund Name : Health Benefits Fund
Business Area : Human Resources
Fund No./Bus. Area No. : 9000 / 8000

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	43,633,063	43,633,063	**25,031,246**
Current Revenues	437,166,882	434,141,340	**468,541,459**
Total Available Resources	480,799,945	477,774,403	**493,572,705**
Maintenance and Operations	452,743,156	452,743,157	**465,561,717**
Total Expenditures	452,743,156	452,743,157	**465,561,717**
Planned Ending Fund Balance	28,056,789	25,031,246	**28,010,988**
Total Budget	480,799,945	477,774,403	**493,572,705**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Health Benefits Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Health Benefits Fund is an Internal Service Fund established in 1984 to centralize the financial transactions of the City's benefit plans. The benefit plans include health, vision, dental, life insurance, dependent care reimbursement, and a health flexible reimbursement arrangement plan. The City also provides three Medicare plans for all eligible retirees aged 65 and over, who are covered by Medicare. The medical plans are supported by contributions from the City and subscribers.

The City became self-insured effective May 1, 2011, and initially purchased stop-loss insurance. Effective May 1, 2013, the City assumed the financial risk of catastrophic and overall claims liability and discounted the purchase of individual and aggregate stop-loss coverage.

Fund Summary

Fund Name : Central Service Revolving Fund

Fund No./Bus. Area No. : 1002 / 2500 / 6400 / 6500 / 6800 / 7000 / 8000

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	0	0	**0**
Current Revenues	386,327,207	369,356,312	**398,422,987**
Total Available Resources	386,327,207	369,356,312	**398,422,987**
Maintenance and Operations	386,327,207	369,356,312	**398,422,987**
Operating Transfers	0	0	**0**
Total Expenditures	386,327,207	369,356,312	**398,422,987**
Planned Ending Fund Balance	0	0	**0**
Total Budget	386,327,207	369,356,312	**398,422,987**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Central Service Revolving Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Central Service Revolving Fund provides budgetary accounts for a centralized service function that provides for the purchase of goods and/or services for citywide operating departments. This method allows for the purchase of large quantities of goods and services for many departments in a planned and well-managed manner. In addition, it provides for the efficient and effective audit of billings for such purchases.

Appropriations for these accounts are made from the respective operating departmental budgets as a part of the general appropriations ordinance. Sufficient appropriations are authorized from each department to allow for minimal encumbrance balances in each supply and service account in the Central Service Revolving Fund. After the delivery of goods and services, the actual cost is billed to the operating departments. At the end of each fiscal year, the fund is treated as a sub-fund of the General Fund and is not shown as a separate entity in the Annual Comprehensive Financial Report.

The Finance Department is responsible for administering the electricity and natural gas accounts for the City. They are also responsible for providing funding for financial, procurement, and accounts payable and receivable support to client departments within the City. The role of Energy Management is the responsibility of the General Services Department. The Administration and Regulatory Affairs Department manages the reprographics and office services accounts. The communications and data services fees and city-wide copier services are administered by the Houston Information Technology Services Department. The Planning and Development Department provides a centralized service for geographic information system purchases. The Human Resources Department administers the accounts for Contingent Workforce Services (formerly known as Temporary Personnel Services), Human Resources Client Relations Division, and Learning and Development Center. The revenue and expenditure summaries include: General Services, Administration and Regulatory Affairs, Houston Information Technology Services, Planning and Development, Human Resources, and Finance.

Fund Summary

Fund Name : Fleet Management Fund
Business Area : Fleet Management Department
Fund No./Bus. Area No. : 1005 / 6700

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	0	0	**0**
Current Revenues	110,600,020	110,600,020	**113,673,243**
Total Available Resources	110,600,020	110,600,020	**113,673,243**
Maintenance and Operations	110,600,020	110,600,020	**113,673,243**
Total Expenditures	110,600,020	110,600,020	**113,673,243**
Planned Ending Fund Balance	0	0	**0**
Total Budget	110,600,020	110,600,020	**113,673,243**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Fleet Management Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Fleet Management Department (FMD) provides repair, maintenance, and administrative support for all city departments' rolling stock equipment. In conjunction with these functions, it also manages and operates the city-owned fuel sites. Commencing with its formation in 2011, the FMD has gradually consolidated the various independently controlled maintenance and repair locations into the one umbrella operation concluding with the addition of the Houston Public Works maintenance operation in January 2014.

Fund Summary

Fund Name : Project Cost Recovery Fund

Fund No./Bus. Area No. : 1001 / 2000 / 2500

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	0	0	**0**
Current Revenues	84,827,011	69,467,544	**81,759,096**
Total Available Resources	84,827,011	69,467,544	**81,759,096**
Maintenance and Operations	84,827,011	69,467,544	**81,759,096**
Total Expenditures	84,827,011	69,467,544	**81,759,096**
Planned Ending Fund Balance	0	0	**0**
Total Budget	84,827,011	69,467,544	**81,759,096**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Project Cost Recovery Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Project Cost Recovery Fund was established to segregate those activities that are in direct support of the Street, Stormwater, Traffic, Water & Wastewater Capital Improvement Plan (CIP). These activities encompass a variety of service lines within the department, with the majority of the activities in the Capital Projects service line. The costs of these activities are recovered from the appropriate CIP funds through the use of time sheets provided by the service lines. Included in the chargeback is overhead that pays for administrative costs provided by the fund's management and support staff as well as Houston Public Works' allocated costs. An additional amount is included in the surcharge that pays for the fund's indirect cost allocation as calculated by the Finance Department. Lastly, the General Services Department (GSD) expenditures within this fund are also recovered from CIP funds.

The mission and primary areas of focus for the Project Cost Recovery Fund are: To design and construct Houston's public infrastructure so that quality capital projects are delivered timely, within budget and with minimum inconvenience to the public.

Fund Summary

Fund Name : Property and Casualty Fund

Fund No./Bus. Area No. : 1004 / 6500 / 9000

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	0	0	**0**
Current Revenues	61,706,326	55,469,612	**59,191,835**
Total Available Resources	61,706,326	55,469,612	**59,191,835**
Maintenance and Operations	61,706,326	55,469,612	**59,191,835**
Total Expenditures	61,706,326	55,469,612	**59,191,835**
Planned Ending Fund Balance	0	0	**0**
Total Budget	61,706,326	55,469,612	**59,191,835**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, FY2026 Estimate and FY2027 Budget of the Property and Casualty Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Property and Casualty Fund was established to monitor the financial requirements of the Property and Risk Management Programs. Revenue in this fund is generated from assessed premiums to the other funds. These premiums are based upon projected expenditures. It has two distinct parts: one managed by the Legal Department to account for claims against the City, and the other managed by Administration and Regulatory Affairs to account for property and other commercial insurance costs.

The mission of the Legal Department's portion of the Property and Casualty Fund (Claims & Subrogation, General Litigation and Labor, Employment & Civil Service and Torts & Civil Rights) is to defend against claims and tort lawsuits filed against the City, minimize the City's financial exposure, and file affirmative claims on behalf of the City for property damage and subrogation. The Claims and Subrogation, General Litigation and Labor, Employment and Civil Services, and Torts and Civil Rights Sections of the Legal Department are responsible for the investigation and defense of claims against the City, case settlement, and payment of claims and judgments.

The Risk Management Division of the Administration and Regulatory Affairs Department is responsible for administering all citywide non-health related insurance services including, but not limited to: property, terrorism, boiler and machinery, crime, fine arts, electronic equipment protection, notary, fidelity and surety bond insurance. All risks to the City's assets (except Workers' Compensation, Life, and Long-Term Disability) fall within the scope of this fund.

Goals for the divisions where the activity is accounted for in the Property and Casualty Fund are to:

- Manage risk through identification and analysis of exposure to determine level of risk assumption or transfer of risk through commercial insurance for City departments and related agencies;
- Reduce the average amount paid per liability claim and civil rights lawsuits filed against the City;
- Advise City departments on risk management issues to reduce or eliminate tort claim exposure;
- Aggressively defend the City in all matters filed against it to deter meritless lawsuits with exaggerated claims;
- Reduce tort claims exposure by working with the Human Resources Department to identify safety problems and educate employees on how to perform their jobs safely to avoid incidents that damage City property, injure employees and third parties; and
- Identify delinquent accounts owed to the City and increase recoveries on affirmative claims.

Fund Summary

Fund Name : Workers' Compensation Fund

Fund No./Bus. Area No. : 1011 / 8000 / 9000

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	0	0	**0**
Current Revenues	41,353,195	39,093,389	**42,104,368**
Total Available Resources	41,353,195	39,093,389	**42,104,368**
Maintenance and Operations	41,353,195	39,093,389	**42,104,368**
Total Expenditures	41,353,195	39,093,389	**42,104,368**
Planned Ending Fund Balance	0	0	**0**
Total Budget	41,353,195	39,093,389	**42,104,368**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, FY2026 Estimate and FY2027 Budget for the Workers' Compensation Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Workers' Compensation Fund is a service chargeback fund administered by the Human Resources Department. The fund was established to centralize the financial transactions in the areas of workers' compensation, accident prevention, and loss control.

The City's Workers' Compensation Program is self-insured and has a contract with a third party administrator to manage claims activity. All financial liability for indemnity payments, medical costs, and other claims related payments are processed directly to the departments. Department premium rates are based on projected external Third Party Administrator (TPA) fees and internal administrative costs allocated on staffing levels.

The administrative portion of the budget includes staff for an accident prevention unit in the Human Resources Department and a litigation unit in the Legal Department. A prime objective is the elimination of accidents via the implementation, monitoring, and assessment of departments' Accident Prevention Plans. These cooperative efforts have reduced accidents, returned years of productivity, and saved millions in workers' compensation payments. Emphasis on the "return to work" program was accomplished by the adoption of the Work Ability Guidelines, effective April 1, 1995, with a comprehensive revision effective December 16, 2006. These guidelines institute a transitional duty program, which focuses on returning injured employees to work as soon as medically possible, while complying with all federal, state, and local laws.


CITY OF HOUSTON
TEXAS

APPENDICES

Glossary..... XII - 2
General Fund Revenue by Category..... XII - 17
General Fund Expenditure Summary..... XII - 21
Revenue Supported Debt Service Schedules..... XII - 26
Non-Major Special Revenue Funds..... XII - 31
Budget Summary by Fund..... XII - 40
Tax Increment Reinvestment Zones..... XII - 49
Tax Rate Worksheet..... XII - 50

GLOSSARY

ACCOUNT: An accounting unit established to record expenditures or revenues by detailed categories.

ACCOUNTING SYSTEM: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL BASIS: The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

ACFR: Annual Comprehensive Financial Report. Official annual report of a government. In addition to a combined, combining (assembling of data for all funds within a type) and individual balance sheet, the following are also presented as appropriate: (1) statement of revenues, expenditures, and changes in fund balance (all funds); (2) statement of revenues, expenditures, changes in fund balance, budget and actual (for general and special revenue funds); (3) statement of revenues, expenses, and changes in retained earnings (for proprietary funds); and (4) statement of changes in financial position (for proprietary funds).

ACTIVITY: A specific unit of work or service performed (e.g., response to medical emergencies).

ACTIVITY INDICATOR: A quantitative measure of an activity, which assists in analyzing the effectiveness and efficiency of a budget activity unit or program. Indicators may include quality, productivity, or workload measures.

AD VALOREM PROPERTY TAX: General property taxes levied on the assessed valuation of real and personal property.

ADOPT-A-LOT PROGRAM: The Adopt-a-Lot Program provides funding for community groups to purchase tools and equipment to maintain public and privately owned vacant lots in target areas identified by the Neighborhood Protection Program, which have been neglected by the property owners.

ADVANCE REFUNDING: A refunding under the federal tax code in which the refunded obligation is not redeemed for a period of more than 90 days after the issuance of the refunding issue.

AMERICAN RESCUE PLAN ACT (ARPA): Signed into law by President Joe Biden on March 11, 2021, ARPA includes $65.1 billion in federal funding to support municipalities as they continue to respond to the COVID-19 pandemic.

AMERICANS WITH DISABILITIES ACT (ADA): Legislation passed in 1990 that prohibits discrimination against people with disabilities. Under this Act, discrimination against a disabled person is illegal in employment, transportation, public accommodations, communications, and government activities.

ANNEXATION: A process by which a city adds land to its jurisdiction. The City then extends its services, laws, and voting privileges to meet the needs of residents living in the annexed area.

APPROPRIATION: An authorization by City Council, which permits officials to incur obligations and expend City resources. Appropriations are usually made for fixed amounts which extend for a fiscal year. Appropriations for capital improvement projects, however, extend until completion, which usually extends beyond the current fiscal year.

APPROPRIATION ORDINANCE: The official enactment by City Council establishing the legal authority for City officials to obligate and expend City resources.

ARBITRAGE: The simultaneous purchase and sale of the same or an equivalent security to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of bond proceeds in an investment that yields a higher interest rate, resulting in interest revenue in excess of interest costs.

ASSESSED VALUATION: The value placed upon real and personal property by the chief appraiser of the appraisal district as the basis for levying property taxes.

ASSET RENEWAL AND REPLACEMENT: Cyclic repair and replacement of an asset's components [e.g., roofs, electrical systems, heating, ventilation, and air conditioning (HVAC) equipment, paving, replacement vehicles, computer servers, computer networks, and telephony systems] that extends the useful life and/or retains the usable condition of facilities, fleet, and systems not normally contained in the annual operating budget. Included are major building and infrastructure systems and components that have a maintenance cycle in excess of one year.

ASSETS: Property with monetary value owned by the City that can be converted to cash.

AUDIT: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to accomplish some or all of the following:

- ascertain whether financial statements fairly represent financial positions and results of operations;
- test whether transactions have been legally performed;
- ascertain whether transactions have been recorded accurately and consistently;
- ascertain the stewardship of officials responsible for governmental resources; and
- identify areas for possible improvements in accounting practices and procedures.

BALANCE SHEET: A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

BALANCED BUDGET: Budget in which revenues and other resources will be sufficient to support expenditures or uses within the fiscal year.

BASE LAYER: A set of data that other data layers and attributes are referenced to or associated with. Example: A road has three base layers, a right-of-way, a certain type of surface/paving material, and a certain number of lanes.

BASIS: Figure or value that is the starting point in computing gain or loss, depreciation, depletion, and amortization. For example, in an asset sale, gain in proceeds minus basis, where basis is the amount on which depreciation is calculated.

BFA: Budget and Fiscal Affairs Committee of City Council.

BOND: A municipality will issue this debt instrument and agree to repay the face amount of the bond on the designated maturity date. Bonds are primarily used to finance capital projects.

- General Obligation (GO) Bond: This type of bond is secured by the full faith, credit, and taxing power of the municipality.
- Revenue Bond: This type of bond is secured by the revenues from a specific source such as water revenues.

BUDGET: A plan of financial operations including an estimate of proposed expenditures and revenues for a fiscal period. The budget establishes funding levels for continuing service programs, operation and maintenance of public facilities, and principal and interest payments on bonded indebtedness. Recurring replacement of capital outlay and minor new capital outlay items are included.

BUDGET CALENDAR: The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

BUDGET DOCUMENT: The document used by the authority responsible for preparing the budget to present a comprehensive financial program to City Council or another legislative body.

BUDGET AMENDMENT: Transfer of unencumbered appropriation balance or any portion within a department office or agency to another. Budget Amendments can be made to the annual budget ordinance by the vote of the Mayor and City Council, or through a separate ordinance submitted to City Council.

BUDGET ORDINANCE: An ordinance considered and adopted by City Council to formally enact the annual operating budget for a fiscal year.

BUDGET STABILIZATION FUND formerly called the “Rainy Day Fund”: Cash reserves available for any lawful use in the event of an emergency including temporary cash flow shortages, major disasters, economic instability, and other emergencies as determined by the City. A temporary cash flow shortage is a period of time where cash inflows are not sufficient to cover required outflows, even after the normal means for managing cash flow have been exhausted. Major disasters are any natural catastrophe including, but not limited to, hurricanes, tornados, floods, severe drought, explosions, chemical or biological threats, or acts of terrorism. Economic instability is an unforeseen, unbudgeted dire financial situation affecting revenue and/or government spending such as declining property and sales tax revenues over the prior fiscal year and/or a very significant, rapid increase in inflation. Other emergencies are any unusual occasion or instance, unforeseen and/or unanticipated, for which the City expends funds in its efforts to save lives and to protect property, public health, and safety or to lessen or avert the threat of catastrophe or major disaster.

BUDGET UNITS: The basic building blocks of the department budget requests; the principal subdivision of a department’s activities for budget preparation.

BUDGETED FUNDS: Funds that are planned for certain uses but have not been formally or legally appropriated by City Council. The budget document that is submitted for Council approval is composed of budgeted operating funds.

BUSINESS AREA: An organizational unit of financial accounting that represents a separate area of operations or responsibilities within an organization and to which value changes recorded in Financial Accounting can be allocated.

CAD SYSTEM: Computerized Aided Dispatch System (Police and Fire Department). A Computer Aided Dispatch (CAD) System, which performs the decision-making process which allows the Dispatcher to perform the functions required in a more expedient manner. The Computer Aided Dispatch system records incident details and updates, prioritizes events, and identifies the most appropriate units to respond to each incident.

CAPITAL EXPENDITURES: An amount spent to acquire or upgrade productive assets (such as buildings, machinery and equipment, vehicles) in order to increase the capacity or efficiency of a company.

CAPITAL IMPROVEMENT PLAN (CIP): Five-year plan for capital improvement projects detailing the schedule for design, land acquisition, and construction. Funding sources for the projects are also identified.

CAPITAL IMPROVEMENT PROJECT: An investment in the infrastructure or physical plant of the City. Examples include streets and drainage facility construction, fire stations, and major reconstruction or repair of buildings.

CAPITAL OUTLAY: Expenditures for the acquisition of capital assets. Includes the cost of land, buildings, permanent improvements, machinery, large tools, and rolling and stationary equipment.

CAPITAL PROGRAM: A group of capital projects classified according to common purpose and common funding sources.

CAPITAL PROJECT: Any substantial nonrecurring physical improvement with a 15-to-20-year life expectancy. This includes land purchases, new facilities, initial equipment purchases to furnish new facilities, and all related planning, engineering, and architectural design.

CAPS: City Accreditation Program for Supervisors.

CARRY-OVER BALANCE: Balances in each fund at the end of the fiscal year that will be the beginning fund balances of the next fiscal year. Generally, this includes savings (total expenditures that are less than appropriations), canceled encumbrances (contracts completed for less than the encumbered amount), and actual revenues which exceed estimates.

CARRY-OVER EXPENDITURES: Expenditures budgeted and encumbered in one fiscal year for materials, equipment, etc., but not spent until the following fiscal year. These expenditures are re-encumbered at the beginning of the new fiscal year. Therefore, these expenditures must be "carried over," i.e., re-budgeted in the new fiscal year to provide funds when the goods are delivered.

CASH BASIS: The method of accounting in which revenues are recorded when received in cash and expenditures are recorded when actually paid.

CASE MANAGEMENT SYSTEM: An integrated computer system that will network with various systems within several departments such as the Police Department, Municipal Courts Department and the Legal Department to bring about a paperless work environment.

CDBG: Community Development Block Grant. The creation of several grants to replace categorical grant programs, reducing the role of the federal government, and reducing administrative costs by consolidating fifty-seven categorical programs into several block grants.

CERTIFICATES OF OBLIGATION: Debt sold for the purchase of major capital outlay, building demolition, and infrastructure improvements. Property tax and mixed beverage tax receipts are pledged for repayment of principal and interest.

CHAPTER 380 AGREEMENTS: An Economic Development Program established pursuant to Chapter 380 of the Texas Local Government Code and City Ordinance 99-674 that allows the City to grant performance based incentives to promote economic development and to stimulate business and commercial development.

CHART OF ACCOUNTS: Standard classifications by which all financial transactions are recorded and summarized for budgetary and reporting purposes. Revenues and expenditures are classified according to responsible department or division, expenditure or revenue type, and asset or liability (or balance sheet) type.

CLAIMS LAG LIABILITY: An estimate of the value of health insurance claims costs that have not been received and reported at a given time. This lag is caused by delays in billings by doctors and hospitals and by payment requests by health plan participants. This is also sometimes called IBNR (Incurred But Not Reported).

CLEAN NEIGHBORHOOD PROGRAM: Administered by the Solid Waste Management Department. The goal of this program is to make Houston the cleanest large city in the nation.

CLEARANCE RATE: A comparison of the number of cases solved to the actual number of incidents reported to the police and fire departments.

COHGIS: City of Houston Geographic Information System is a database used to capture, store and update geographic data and attributes related to the data. COHGIS is used to analyze, manipulate, and display the data in map or report form.

COMBINED UTILITY SYSTEM: The Combined Utility System is composed of three separate funds: the Water and Sewer System Operating Fund, the Combined Utility System Operating Fund, and the Combined Utility System General Purpose Fund.

COMMERCIAL PAPER (TAX-EXEMPT): Issued by various municipalities as an interim funding tool for capital expenditures. A promissory note secured by pledged revenues and a revolving credit agreement. Maturities range from 1 to 270 days.

COMMITMENT ITEM: Reflect the functional structure of an organization, individual revenues, and expenditure line items within a financial management area.

COMMITMENT ITEM GROUP: A group of commitment items for the purpose of evaluation, such as Personnel, Supplies, etc.

COMPONENT UNITS: As defined by the Governmental Accounting Standards Board (GASB), component units are legally separate organizations that the City must include as part of its financial reporting entity for fair presentation.

CONTINGENCY: A budgetary reserve is usually set aside for emergencies or unforeseen expenditures not otherwise budgeted. A contingency may also be set for a program or service for which the exact costs are not determined.

CONTRACTS: Agreements between the City and vendors covering the purchase of supplies or services.

CONTRACTUAL SERVICES: Expenditure items for services the City receives from an internal service fund or an outside company or governmental agency. Utilities and rent are examples of contractual services.

COST ALLOCATION PLAN: Based on cost accounting principles, costs incurred by General Fund central services departments (e.g. Legal, Human Resources, and Finance) are calculated and allocated to funds that benefit from the services. Costs allocated are from audited, actual expenditures. However, allocations may be performed on a budget basis also. There are two types of cost allocation plans: full cost and 2 CFR 200. The 2 CFR 200 plan is implemented according to restrictive federal guidelines. The full cost plan generally recovers additional costs not allowed under the 2 CFR 200 plan.

COST CENTER: An organizational unit within a controlling area that represents a defined location of cost incurrence.

COST CENTER GROUP: Hierarchical grouping of cost centers created to facilitate data entry and reporting.

COST CENTER OBJECTIVE: A responsibility center in which the manager has the authority to incur costs and is evaluated on the basis of how well costs are controlled.

COVID-19: Coronavirus Disease 2019.

CURRENT REFUNDING: Refunding transaction where the refunded obligation will mature or be redeemed within 90 days from the date of issuance of the refunding issue.

CURRENT REPLACEMENT VALUE: The standard industry cost and/or engineering estimate of materials, supplies, and labor required to replace a facility or item of equipment at its existing size and functional capability, and to meet applicable regulatory codes. When estimating Current Replacement Value, it should be assumed that code-compliant materials and systems will be used to replace the existing asset. Current Replacement Value is to be estimated for reconstructing an asset as it currently exists, without further modifications or improvements.

DEBT SERVICE: Principal and interest payments on outstanding bonds. The series of payments of interest and principal required on a debt over a given period of time to repay an outstanding debt on an obligation resulting from the issuance of bonds, certificates of obligation notes or other debt.

DEBT SERVICE FUND: A governmental fund established to repay principal and interest on outstanding debt.

DEMAND BONDS: Debt issuances with a demand ("put") provision that requires the issuer to repurchase the bonds upon notice from the bondholder at a price equal to the principal plus accrued interest. To ensure their ability to redeem the bonds, issuers of demand bonds frequently enter into standby purchase agreements and purchase and re-marketing agreements.

DEPARTMENT: A major administrative division of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area.

DEVELOPER ADVANCES: Initial investment provided by developers for tax increment reinvestment zone improvements before “tax increment” is generated.

E-GOVERNMENT: The Internet has made it possible for government to provide services electronically on a seven-day-a-week, twenty-four-hour basis or non-stop government. Government services like permits, paying water bills, and paying traffic or parking fines can be done over the Internet. In the future, the City may expand these services to include other services like purchasing and courts case management.

ELA: Enterprise License Agreement. A software site license that is issued to a large company. It typically allows unlimited use of the program throughout the organization, although there may be restrictions and limitations. It always foregoes the need to register the software each time it is installed on another computer; however, there may be a master password that is required to activate each copy.

EMS: Emergency Medical Service. The EMS program is integrated into and administered through Houston Fire Department (HFD). As a result, all EMS personnel are also fire fighters experienced in emergency rescue, extrication, and the suppression and confinement of hazardous materials.

ENCUMBRANCES: Obligations in the form of purchase orders, contracts, or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is released.

ENTERPRISE FUND: A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services, which are entirely or predominantly self-supporting by user charges. This type of fund uses the accrual basis of accounting. The City has three enterprise funds: Aviation, Combined Utility System, and Convention and Entertainment Facilities. These funds are also known as proprietary funds.

ENTRY AGE NORMAL ACTUARIAL COST METHOD also called ENTRY AGE ACTUARIAL COST METHOD: A method which actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age(s). The portion of this actuarial present value allocated to a valuation year is called the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is called the actuarial accrued liability. Under this method, the actuarial gains (losses) are reflected as they occur in a decrease (increase) in the unfunded actuarial accrued liability.

EPA: Environmental Protection Agency. An agency of the federal government charged with a variety of responsibilities relating to protection of the quality of the natural environment, including research and monitoring, promulgation of standards for air and water quality, and control of the introduction of pesticides and other hazardous materials into the environment.

EQUAL EMPLOYMENT OPPORTUNITY (EEO): An independent federal agency created under the Civil Rights Act of 1964, as amended, to police a program (Equal Employment Opportunity) to eliminate discrimination in employment based on race, color, age, sex, national origin, religion, or mental or physical disability.

EQUIPMENT ACQUISITION CONSOLIDATED FUND: The Equipment Acquisition Consolidated Fund supports the acquisition of durable capital assets for all General Fund departments and selected Special Revenue Funds. Historically, funding has come from issuing Commercial Paper for the purchase of such capital assets. In FY2008, a transition began where the cost for capital assets were transferred to the respective departments who are now responsible for the respective debt service. Funding will still come from the issuance of Commercial Paper and other sources. This fund is administered by the Finance Department.

EQUIPMENT ACQUISITION PROGRAM: A program used by the City as an alternative to acquiring capital equipment through cash purchase. This program is financed by certificates of obligation/commercial paper to procure major capital outlay items such as automobiles, trucks, tractors, and computer equipment.

EQUITY PAY ADJUSTMENT: Changes in the rate of compensation for similar positions in a class based on the following: evidence of high levels of employee turnover; disparities between similar jobs within or outside the organization; and/or pay differences among individuals with the same job that are not based on experience or education.

ERP: Enterprise Resource Planning. ERP utilizes ERP software applications to improve the performance of organizations' resource planning, management control, and operational control. ERP software is multi-module application software that integrates activities across functional departments, from product planning, parts purchasing, inventory control, and product distribution to order tracking. ERP software may include application modules for the finance, accounting, and human resources aspects of a business.

ESRI: Environmental Systems Research Institute. International supplier of Geographic Information System (GIS) software, web GIS and geodatabase management applications.

ESTIMATE: Annualized projections of either revenues or expenditures.

ETJ: Extra-Territorial Jurisdiction. Extra Territorial Jurisdiction gives a municipality the right to apply its zoning and sub-division ordinances to nearby properties that are not within the municipality and not incorporated in another municipality.

ETL: Extract Transform Load. Technology used to load data into an information technology system.

EXPENDITURES: Costs of goods received, or services rendered that are recorded in the accounting system. Accounts are kept on an accrual or modified accrual basis and expenditures are recognized whether or not cash payments have been made. When accounts are kept on a cash basis, they are recognized only when cash payments have been made.

EXTRA BOARD ASSIGNMENT: An optional work assignment, which constitutes hours worked in excess of the fire fighter's regular work hours, but less than 182 hours worked within any 24-day work cycle.

FIDUCIARY FUNDS: This category of funds includes Trust and Agency funds that account for assets held by a government as a trustee or agent. Examples of this fund include pension and benefit funds. These funds, depending on their use, can either be on an accrual or modified accrual basis of accounting.

FINANCE WORKING GROUP: Composed of the Mayor and City Controller (as used in connection with the activities of the Finance Working Group, other than the chairing of Finance Working Group meetings, the term "Mayor" or "City Controller" includes the designee of such office holder who may only be a City employee accountable to the designating office holder) and, upon the request of either the Mayor or City Controller, may also include:

- City Attorney or designees
- Finance Director or designees
- Other appropriate department directors or their designees
- Financial Advisor
- Bond Counsel
- Independent Auditor
- Any member of City Council interested in attending, or designee
- Others deemed necessary for the individual financing

FINANCIAL ADVISOR: With respect to a new issue of municipal securities, commonly refers to an individual or firm that advises the issuer or other obligated person on matters pertinent to the issue, such as structure, timing, and marketing, fairness of pricing, terms and bond ratings. A financial advisor may also be employed to provide advice on subjects unrelated to a new issue of municipal securities, such as advising on cash flow and investment matters in connection with outstanding municipal securities.

FISCAL NOTE: Brief, high-level written estimate of the budgetary and fiscal impacts that may result from implementation of an ordinance, motion or resolution.

FISCAL YEAR: A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The City of Houston's fiscal year is from July 1 to June 30.

FIXED RATE OBLIGATION: Debt which bears interest at a fixed rate.

FRANCHISE FEES: A fee levied by the City Council on businesses that use the City's right-of-way to deliver services. This fee is usually charged as a percentage of gross receipts.

FULL FAITH AND CREDIT: A pledge of the general taxing power for payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full-faith-and-credit bonds.

FULL-TIME EQUIVALENT (FTE): Total estimated annual person-hours for all employees expected to fill positions within an organization for all or a portion of a year divided by 2,088. The annual paid hours for a full-time employee working 26.1 pay periods are 2,088, including holidays, vacation, and sick leave. For example, a seasonal employee who works for eight pay periods (approximately four months) would have an FTE of .31 (8pp x 80 hours/2,088). Other terms synonymous with FTE include worker year, staff year, or man year.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying out specific activities or attaining certain objectives.

FUND BALANCE: Difference between fund assets and fund liabilities, also known as equity (for enterprise funds, fund balance is referred to as “Net Position” in line with GASB - Governmental Accounting Standards Board rules).

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards and guidelines used for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local government is the GASB.

GASB: Governmental Accounting Standards Board.

GFOA: Government Finance Officers Association. It is a professional association of approximately 17,500 states, provincial, and local government finance officers in the Unites States and Canada that awards the Distinguished Budget Presentation Award.

GENERAL FUND: The largest fund within the City. It was established to finance and account for the general receipts and expenditures and is operated under a modified accrual basis. This fund may be used for any legitimate municipal purpose. The sources of revenues for this fund include property and sales taxes, licenses and permits, fines, fees, and others. This fund is used for most basic operating services such as public safety, human and cultural services, parks and recreation, public works, and general government administration.

GENERAL OBLIGATION (GO) BONDS: A municipal bond backed by the credit and "taxing power" of the issuing jurisdiction rather than the revenue from a given project.

GIMS: Geographic Information Management System. A computerized map of the water, wastewater and storm water infrastructure systems, whereby the intelligence of the software provides answers to queries about the various systems.

GOVERNMENTAL FUND: A category of funds that includes General, Special Revenue, Capital Projects, and Debt Service funds. Usually under the modified accrual basis of accounting these funds account for the customary governmental activities.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD – STATEMENT 34 (GASB 34): A governmental accounting standard board statement that requires two financial statements of governmental funds: a balance sheet and a statement of revenues, expenditures, and changes in fund balances. In addition, Management’s Discussion and Analysis (MD&A) is required. Funds have been redefined and account groups have been eliminated. Major funds will be reported instead of fund types.

GRANT: Contribution by one government unit of funding source to another. The contribution is usually made to aid in the support of a specified function, i.e., library materials, drug enforcement, etc.

GREEN LIGHTS PROGRAM: A program that promotes energy efficiency and reduction of energy consumption, resulting in lower energy costs.

HALAN: Houston Area Library Automated Network. A customer-service computer network that serves seven public libraries and one community college library in the Houston area.

HAWC: Houston Area Water Corporation. The Houston Area Water Corporation was created under Chapter 431 Transportation Code to aid and assist the City of Houston in establishing Houston's regional groundwater reduction plan for Area Three of the Harris-Galveston Coastal Subsidence District.

HAZCOM: Hazardous Communication Act. A communication program that requires information about the hazards of chemicals used in the workplace is communicated to the employees.

HEALTH BENEFITS FUND: A fund established to account for the City's employee health, dental and life insurance programs. Through assessment to other funds based on payroll, this fund receives revenues which defray claims costs of the City's medical plans and life and dental insurance. Employees and retirees also contribute based on the cost of the insurance plan or HMO (Health Management Organization) in which they are enrolled. This fund includes costs for employees who handle the administrative activity and manage the third party administrative contract.

HCAD: Harris Central Appraisal District.

IBNR: Incurred But Not Reported is a measurement of the value of outstanding claims costs that have not been received and reported.

INCEPTION-TO-DATE: The period during which financial activity has occurred for a multi-year capital project or grant. Such a period begins with the initial authorization of funding by City Council which only rarely coincides with the beginning of the City's fiscal year, July 1.

INDUSTRIAL ASSESSMENT: The industrial assessment's end product is a final report that identifies recommendations of potential energy and energy-related cost-saving measures as well as productivity improvements. The report also estimates the conceptual costs of implementing the findings. The list of Energy Conservation Measures (ECMs), which include productivity improvements, will be prioritized in an action plan for the site to consider for implementation.

INTERFUND TRANSFERS: Transfers of resources from one fund to another, usually for the reimbursement of services provided or for debt service or capital outlay funds.

INTERGOVERNMENTAL REVENUE: Funds received from federal, state and other local government sources in the form of grants, shared revenues and payment in lieu of taxes.

INTERIM FINANCIAL REPORTING: For the City of Houston, this term means monthly financial reports.

INTERNAL SERVICE FUND: Internal Service Funds are established for the purpose of providing services to City departments on a cost-reimbursement basis. Services provided by personnel in this fund type are charged to the department receiving the services. The Internal Service Funds section includes Health Benefits and Long-Term Disability.

IP TELEPHONY: IP Telephony is an abbreviated form of the phrase Internet Protocol Telephony. IP Telephony is a technology term that refers to the combining of the use of voice and data communication lines into a single communication network. Instead of voice and data communications using two separate mediums, the technology consolidates to use one communications network.

ISO: International Organization for Standardization.

JUDGMENT: An amount to be paid or collected by a government as the result of a court decision, including a condemnation award in payment for private property taken for public use.

JUDGMENT BONDS: Bonds issued to finance legal judgments.

JUDGMENT PAYABLE: The liability incurred as the result of a legal judgment.

LARA: Land Assemblage Redevelopment Authority. The Land Assemblage Redevelopment Authority (LARA) is a 13-member board appointed by the Mayor, City Council, Harris County, and the Houston Independent School District. The LARA Authority is organized for the purpose of aiding, assisting, and acting on behalf of the City in the performance of its governmental functions to promote the common good and general welfare of the City and in undertaking and completing one or more projects, as may be defined or determined by the City Council of the City.

LEPC: The Local Emergency Planning Committee is composed of representatives of various Police, Fire, EMS (Emergency Medical Service), Hospitals, Public Health, Private Industry, Red Cross, Salvation Army, Military, Coast Guard, Colleges, private ambulance services, Offices of Emergency Management, and the Public. They do not function in actual emergency situations, but attempt to identify and catalogue potential hazards, identify available resources, mitigate hazards when feasible, and write emergency plans. The role of the LEPC is to anticipate and plan the initial response for foreseeable disasters in their jurisdiction.

LGC: Local Government Corporation. A corporate entity formed by a municipality or county to act on behalf of the government.

LIABILITY: Debt or other legal obligation arising out of a transaction in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LIMITED PURPOSE ANNEXATION: A Strategic Partnership Agreement with local utility districts. The City may annex properties within the district for “limited purposes”. Within these areas, the City levies a 1% sale tax, which is typically split with the utility district. Further, the City collects no ad valorem taxes and provides limited services and in most cases the City provides only health inspection services. Another condition of the Agreement is a deferral of “full purpose” annexation for a period of thirty years.

LIP: Leadership Institute Program. A 20-week course for front-line supervisors, middle managers and executive managers designed to provide training, develop effective communication skills, and present issues future leaders could face as managers.

LONG-TERM DEBT: Debt with a maturity date beyond one year after the date of issuance.

M & O: Maintenance and Operation.

MAINTENANCE RENEWAL AND REPLACEMENT FUND (MRR): This fund is to provide funds needed to maintain and replace systems in buildings and assets as well as to protect the City of Houston’s (City) investments.

MAJOR RENOVATION: Projects for the substantial rehabilitation or replacement of more than one building or building systems.

MATURITY: The date on which the principal or stated value of investments or debt obligations is due and may be reclaimed.

MDT: Mobile Data Terminal.

MEET & CONFER AGREEMENT: The statutorily created process and procedure that allows for election of a majority bargaining agent that has sole and exclusive authority to negotiate with a public employer concerning wages, salaries, rates of pay, hours, working conditions, grievance, labor disputes, other terms and conditions of employment, and other administrative matters of interest to police officers and municipal employees at the City of Houston.

METRO: Metropolitan Transit Authority (MTA). A local transit authority in the Houston area that operates bus, light rail, future commuter rail, and METROLIFT (paratransit) service.

MISSION: A specific task or duty assigned to a person or group of people.

MODIFIED ACCRUAL BASIS: The method of accounting under which revenues are recorded when measurable and available and expenditures are recorded when the transaction is measurable, the liability is incurred and current resources will liquidate the liability.

MOTION: An order or decision of City Council, which is less formal than an ordinance. Motions are used to accept work on construction, issue purchase orders, and appoint members to a board or commission.

MSC: Multi-Service Center.

MUD: Municipal Utility District.

MWDBE: Minority/Women/Disadvantaged Business Enterprise.

NEIGHBORHOOD ORIENTED GOVERNMENT (NOG): A philosophy and/or concept about the delivery of City services. The goal is to make City services more accessible to the people by engaging them in a meaningful way to identify and solve problems in the neighborhoods.

NEIGHBORHOODS-TO-STANDARD: A neighborhood improvement program that brings together a conglomerate of entities, such as local utility companies, local transportation agencies and any other entity that works in conjunction with the City of Houston to revitalize and stabilize older neighborhoods.

NO-NEW-REVENUE TAX RATE: The no-new-revenue tax rate is the tax rate needed to raise the same amount of property tax revenue from the same properties on the tax roll in both the preceding tax year and the current tax year. This rate enables the public to compare taxes for the prior year and the current year.

NON-RECURRING EXPENDITURES: Expenditures not expected to be funded each year. Examples include one-time transfers and one-time purchases.

NON-RECURRING REVENUES: Revenues that cannot be relied upon in future budget periods. Examples include, but are not limited to, Fund Balance, the sale of land (other than City rights-of-way), infrequent irregular sales of City assets, bond refunding savings, infrequent irregular revenues from development agreements, interlocal agreements, other contracts, short-term grants and one-time transfers, such as litigation settlements or non-routine transfers of fund balance from other funds.

OBJECTIVE: A clear statement of a desirable accomplishment within a short-term time span, which represents an interim step or measured progress toward a goal.

OPEB: Other Post-Employment Benefits.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and services delivery activities of the City are controlled, and is required by state law.

OPERATING EXPENDITURE: An ongoing cost for running a product, business, or system. May also include the cost of workers and facility expenses such as rent and utilities.

OPERATING FUNDS: Resources are derived from recurring revenue sources and used to finance on-going operating expenditures and pay-as-you-go capital projects.

OPERATING MAINTENANCE: Preventive maintenance, where equipment, vehicles, and computer hardware are maintained before breakdown occurs in an attempt to avoid failures, and corrective maintenance, where equipment, vehicles, and computer hardware are maintained after breakdown occurs to bring it back to working order.

ORDINANCE: A formal written document signed by the Mayor. An ordinance is the equivalent of a municipal statute, passed by the City Council, or equivalent body, and governing matters not already covered by federal or state law. Ordinances commonly govern matters of municipalities such as zoning, building, safety, etc. Ordinances are used to award contracts, appropriate funds, establish tax abatement districts, amend or add new materials to the Code of Ordinances, or revise anything already done by ordinance.

OUTCOME BASED BUDGETING (OBB): A form of performance-based budgeting that moves from investing in activities and outputs to aligning investments and financial planning to outcomes for which the public is willing to pay.

PAID TIME OFF (PTO): A leave program governing police officers' use of sick and vacation time that became effective in September 2001.

PARKS-TO-STANDARD: A parks improvement program that brings currently developed parks up to a uniform condition, including typical amenities, security, safety, and accessibility. The program also develops and implements standards for programming design and construction; commonly used materials and equipment; compliance with state and national mandates, compliance with the American with Disabilities Act (ADA); and hazardous material abatement.

PAY FOR PERFORMANCE: A performance-based program for municipal employees. Under the program, employees are eligible for a performance-based increase.

PAYGO CAPITAL EXPENDITURES: "Pay-As-You-Go" Capital funding is the process of paying for capital expenditures at the time the cost is incurred instead of using credit or debt for the purchase. PAYGO expenditures at the City are those capital expenditures that were historically funded by credit or debt and are now paid for with cash.

PERFORMANCE MEASURE: A unit of measure for determining a program's effectiveness in achieving its objectives.

PERSONNEL ORDINANCE: A City ordinance that defines the maximum number and type of authorized employee positions.

PERSONNEL SERVICES: The costs associated with compensating employees for their labor (e.g., salaries, wages, insurance, payroll taxes, and retirement contributions).

PHASE DOWN PROGRAM: A program that provides an option to the current lump sum cash distribution of sick, vacation and compensatory time leave balances by allowing police officers to take leave and extend the payment of their accrued Paid Time Off (PTO) and compensatory accounts over a period of time up to and including their total leave balances.

PRIME ACCOUNTS: Accounts established to record expenditures or revenues by major categories.

PRIORITIES: Established preferences in the allocation of resources and services.

PROGRAM: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible.

PROGRAMMATIC BUDGETING: A budgeting method focusing on outputs relating to proposed expenditures grouped into programs, which identify goals and objectives to be accomplished if the program is funded.

PROJECT COST RECOVERY: A revolving fund used to pay the costs of department employees who directly and indirectly work on CIP-related projects. These costs are then recovered from the appropriate CIP project fund.

PROMPT PAYMENT ACT: Act 1993, 73rd Texas State Legislature, ch. 268 effective September 1, 1993, requires that local governments make every effort to pay vendors within 30 days after the receipt of invoice, receipt of goods or performance of service. Any payment made after 30 days is considered overdue and an interest penalty of 1% per month of the payment amount shall be imposed. This penalty is to be paid automatically without the vendor requesting payment.

PROPOSITION 1: Charter Amendment approved by voters in November 2004, which limits the growth of Property Tax revenue to the lower of the increase in population and CPI, or 4.5% over the prior fiscal year.

PROPRIETARY FUNDS: A category of funds that includes Houston Public Works - Public Utilities, Aviation, and Convention and Entertainment Facilities activities. These activities have characteristics (i.e., self-supporting through user fees and charges) similar to private sector entities. These funds are accounted for using the full accrual basis of accounting. These funds are also known as enterprise funds.

PUBLIC IMPROVEMENT BONDS (PIBs): Long-term debt issued to finance the capital improvement projects. Also known as general obligation bonds, these bonds are repaid with property tax receipts.

QUINT: A term used to describe a fire vehicle that has the basic capabilities of both an engine and ladder company. It is equipped with a 500-gallon water tank, 1,500 GPM pump, and storage space for supply/attack hose replicating an engine company. It also has a 75-100 foot aerial ladder, hydraulic extrication tools, and an assortment of ladder truck equipment/tools.

QC/QA: Quality Control/Quality Assurance.

RATING: The creditworthiness of the City as evaluated by independent agencies. The ratings are performed by Standard and Poor's, Fitch, and Moody's Investors Service, usually before the sale of debt.

RECURRING EXPENDITURES: Expenditures expected to be funded each year in order to maintain current/status quo service levels. Recurring Expenditures appear in the budget each year. Examples include salaries, benefits, supplies and services, debt, and recurring pass-through expenditures; long-term contractual obligations should also be considered, including availability payments related to participation in a public-private partnership. Other expenditures including, but not limited to, supplies, services, and transfers are recurring to the extent that expenditure levels in the current year match the expenditure levels in the previous year. For example, if computer supplies to support operations are needed every year and budgeted every year, this expenditure is considered recurring.

RECURRING REVENUES: Revenues expected to continue year to year with a reasonable degree of predictability. Examples include property taxes, sales taxes, licenses and permits, charges for services, fines and forfeits, franchise fees, and recurring pass-through revenues. Small routine right-of-way sales are also considered Recurring Revenues, but all other land sales are Non-Recurring (one-time) Revenues. This does not include Fund Balance.

RESERVE: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOLUTION: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statue.

RESOURCES: Total dollars available for appropriation including estimated revenues, fund transfers and beginning fund balances.

REVENUE: An increase in (sources of) fund financial resources other than from interfund transfers and debt issue proceeds. Revenues should be classified by fund and source.

REVENUE BOND: Legal debt instruments which finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds. In Texas, revenue bonds may or may not be authorized by public referenda.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a future fiscal year, or an end-of-year estimate.

REVOLVING FUND: A special type of fund established to promote improved financial reporting and administrative convenience. The City has five revolving funds: Central Services, Fleet Management, Property and Casualty, and Workers' Compensation. For annual comprehensive financial reporting purposes, funds of this type are considered sub-funds of the General Fund.

RISK MANAGEMENT FUND: To account for the operation of a self-insured retention fund for health services for all City employees and that relate to workers' compensation claims. Claims are primarily administered by an outside agency.

ROW: Right-of-Way.

SAP: Systems, Applications, and Products in Data Processing. The integrated financial purchasing, human resources and payroll system implemented in fiscal year 2007 as the City's financial system for all expenditures and revenues. SAP accesses and unifies data from a full spectrum of enterprise resources, including document management systems including detailed accounting for operating expenditures and revenues, and inception-to-date accounting and reporting for capital projects and grants.

SCHOOLS-TO-STANDARD PROGRAM: This program focuses on the City's infrastructure, such as crossing signs/lights, sidewalks, streetlights, etc. around schools.

SELF- INSURANCE FUND: All or most costs associated with workers compensation and legal claims are funded by the City without insurance policies issued by outside vendors. The City, in effect, is assuming all associated risks and claims and is operating as its own insurance company. Self-insurance became prevalent after policy coverage became unavailable or prohibitively expensive.

SOURCE OF REVENUES: Classification of revenues according to their source or point of origin.

SPA: Special Purpose Annexation. This type of annexation, authorized in the 1999 Legislature, may be conducted as part of a Strategic Partnership Agreement (SPA) with a utility district. It carries less stringent public notice requirements. The annexation typically includes commercial property only. Property (ad valorem) taxes are not levied on properties included in this type of annexation, but the City may levy a sales tax on retail sales conducted in the area. Properties annexed as part of a SPA do not carry the three-year requirement. The SPA identifies which regulations and services, if any, are imposed in the area annexed. It also identifies the amount of sales tax to be levied and how much, if any, will be shared with the district. Finally, the SPA identifies the length of the agreement and the City's options for when and if the City might make the property subject to general-purpose annexation.

SPECIAL REVENUE FUND: A governmental fund established to account for the proceeds of special revenue sources, which are restricted to expenditures for specific purposes.

STATUTE: A type of federal or state law that restricts the time within which legal proceedings may be brought.

STRATEGIC OFFICER STAFFING PROGRAM (SOSP): A program designed to provide temporary staffing throughout the Police Department for positions created by the absence of other officers, or for special assignments established by the department. Police officers volunteering to work SOSP positions are compensated with straight time pay (base salary and longevity) or compensatory time at the department's discretion.

STRUCTURAL BALANCED BUDGET: Budget that balances Recurring Revenues and Recurring Expenditures and the current portion of all known long-term liabilities within the current fiscal year, including but not limited to: Other Post-Employment Benefits (OPEBs); compensated absences; and current annual service cost plus interest on unfunded pension liabilities, which is the difference between the total pension liability and the value of assets set aside in a pension plan to pay benefits, plus amortization of the unfunded liabilities over a program period.

TAX AND REVENUE ANTICIPATION NOTES (TRAN): Notes issued prior to the receipt of taxes or other revenue. These notes are issued to meet temporary cash flow requirements that are repaid with revenue receipts expected later in the year.

TAX INCREMENT REINVESTMENT ZONES (TIRZ): Reinvestment Zones created by the City that use tax increment revenue generated by increased value in the zone to promote development and redevelopment in that zone.

TIRZ REVENUE: Revenue generated by increased value in Tax Increment Reinvestment Zones (TIRZ), created by the City to promote development and redevelopment. As development in each zone occurs, the property taxes generated by the increase in value attributable to those improvements, or "tax increments," are placed in separate funds designated for each zone. In addition to the City of Houston, contributions from Harris County and HISD are collected and deposited to the TIRZ fund.

TAX LEVY: The total amount to be billed for general property taxes for operating and debt service purposes. Revenues will be less than the levy because of delinquencies, tax roll errors, and court cases contesting assessed property value.

TAX RATE: The amount of tax levied for each $100 of assessed property value. The tax rate is applied to the assessed valuation to derive the tax levy.

TAX RATE LIMIT: The maximum legal property tax rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TECHNOLOGY IMPROVEMENT PROGRAM (TIP): The Technology Improvement Program (TIP) provides for the orderly and systematic acquisition of information technology improvements to support the county strategic plan. The TIP is the City's principal tool for communicating and coordinating strategic information technology planning.

TELEMETRY: The science of technology of automatic measurement and transmission of data by wire, radio or other means of remote sources.

TEXAS PUBLIC INFORMATION ACT (TPIA): The Texas Public Information Act is a series of laws incorporated into the Texas Governmental Code that serve to ensure the public has access to information held by the state government.

UNASSIGNED FUND BALANCE: The portion of fund's balance that is not assigned for a specific purpose and is available for general appropriation.

UNIT COST: The cost required to produce a specific product or unit of service.

URBAN FORESTRY PROGRAM: A program in the Parks and Recreation Department's Field Operation Division. Urban Forestry is responsible for a healthy urban forest through tree planting, pruning, and needed tree removal.

USER FEES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

VARIABLE RATE DEBT (VRD): Debt, which bears interest that changes or varies at predetermined intervals (daily, weekly, monthly, etc.) selected by the issuer. The issuer may also have the option to convert the variable rate to a fixed rate. The issue then becomes a fixed-rate obligation and cannot be returned to the variable rate mode.

VISION: Aspirational description of what an organization would like to achieve or accomplish in the mid-term or long-term future. It is intended to serve as a clear guide for choosing current and future courses of action.

VOTER-APPROVAL TAX RATE: The voter-approval tax rate is the calculated maximum rate allowed by law without voter approval. The calculation splits the voter-approval tax rate into two separate components: a no-new revenue maintenance and operations ("M&O") rate and a debt service rate. This provides the taxing unit with about the same amount of tax revenue it spent the previous year for day to day operations, plus an extra 3.5% increase for operations, and sufficient funds to pay debts in the coming year.

WHISTLE BLOWER'S HOTLINE: A telephone service that is available 24 hours a day to provide anonymity in reporting allegations of employee misconduct that is criminal and administrative in nature.

WORKING CAPITAL: The amount by which total current assets exceed total current liabilities.

YIELD: The rate earned on an investment based on the cost of the investment, the interest earned during the period held, and the sale price or redemption value of the investment.

General Fund Revenues by Category

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Taxes					
General Property Taxes					
411010	Incremental Property Tax	17,467,324	0	0	**0**
411020	Current Property Tax	1,300,615,942	1,418,319,515	1,369,135,317	**1,417,204,847**
411030	Current Year Delinquent Property Tax	92,849,326	84,966,163	82,128,361	**84,843,026**
411040	Delinquent Property Tax - Prior Years	602,291	(388,174)	(155,970)	**(161,431)**
411041	Prior Year Delinquent Property Tax-2014	67,822	0	0	**0**
411042	Prior Year Delinquent Property Tax-2015	87,958	(73,134)	(29,386)	**0**
411043	Prior Year Delinquent Property Tax-2016	117,099	(132,661)	(53,304)	**(30,415)**
411044	Prior Year Delinquent Property Tax-2017	142,943	(166,262)	(66,805)	**(55,170)**
411045	Prior Year Delinquent Property Tax-2018	251,938	(198,627)	(79,809)	**(69,144)**
411046	Prior Year Delinquent Property Tax-2019	491,694	(241,297)	(96,954)	**(82,603)**
411047	Prior Year Delinquent Property Tax-2020	598,501	(309,621)	(124,407)	**(100,349)**
411048	Prior Year Delinquent Property Tax-2021	1,069,078	(539,460)	(216,758)	**(128,763)**
411049	Prior Year Delinquent Property Tax-2022	515,551	(377,898)	(151,841)	**(224,347)**
411050	Prior Year Delinquent Property Tax-2023	(10,310,541)	(247,225)	(99,336)	**(157,157)**
411051	Prior Year Delinquent Property Tax-2024	0	741,152	297,798	**(102,814)**
411052	Prior Year Delinquent Property Tax-2025	0	0	0	**308,224**
411179	Prior Year Delinquent Property Tax-2013	(11,365)	0	0	**0**
411180	Penalty & Interest - Current Delinquent	7,139,943	1,389,842	746,629	**772,769**
411190	Penalty&Interest-Delinq. Property Tax	9,514,653	2,386,596	1,282,089	**1,326,976**
411210	Property Tax Rebates	(329,441)	(767,000)	(767,000)	**(767,000)**
Subtotal	General Property Taxes	**1,420,880,716**	**1,504,361,909**	**1,451,748,624**	**1,502,576,649**
412010	Sales Tax	919,289,096	902,315,939	920,597,620	**942,203,000**
Other Tax					
413010	Mixed Beverage Tax	23,694,989	23,955,000	23,955,000	**23,955,000**
Subtotal	Other Tax	**23,694,989**	**23,955,000**	**23,955,000**	**23,955,000**
Total Taxes		**2,363,864,801**	**2,430,632,848**	**2,396,301,244**	**2,468,734,649**
Industrial District Assessment					
415010	Industrial District Assessment	30,455,728	27,685,183	27,685,183	**27,583,699**
Total Industrial District Assessment		**30,455,728**	**27,685,183**	**27,685,183**	**27,583,699**
Franchise Fees					
Electric Franchise					
416010	Electricity Franchise Tax	99,002,585	97,481,521	97,535,025	**100,122,204**
416020	Miscellaneous Franchise Fee	1,067,766	1,138,710	1,077,590	**1,077,590**
Subtotal	Electric Franchise	**100,070,351**	**98,620,231**	**98,612,615**	**101,199,794**
Telephone Franchise					
417010	Telephone Franchise Tax	13,848,327	12,264,020	12,264,020	**10,555,683**
419090	Telecomm Franchise Fees - Prior Year	69,820	0	81,995	**0**
Subtotal	Telephone Franchise	**13,918,147**	**12,264,020**	**12,346,015**	**10,555,683**
Gas Franchise					
418010	Natural Gas Franchise Tax	16,232,157	16,777,389	16,777,389	**16,494,114**
Other Franchise					
419010	Cable TV Franchise Tax	9,035,659	8,159,676	9,737,274	**8,506,482**
419040	Solid Waste Hauler Franchise Fee	10,800,706	10,280,398	11,000,000	**11,401,718**
419050	Spur Track Franchise Fee	0	20,426	20,426	**20,426**
419070	Fiber Optics Franchise Fee	19,379	23,518	23,518	**23,851**
419120	Solid Waste Franchise Fees-Prior Year	1,061,233	0	338,207	**0**
Subtotal	Other Franchise	**20,916,977**	**18,484,018**	**21,119,425**	**19,952,477**
Total Franchise Fees		**151,137,632**	**146,145,658**	**148,855,444**	**148,202,068**
Licenses and Permits					
421010	Special Food Permits	2,184,111	2,543,200	1,529,700	**0**
421020	Food Dealers Permits	5,403,631	5,379,700	5,389,300	**0**
421030	Food Managers Permits	295,883	406,000	179,200	**0**
421040	Mobile Food Vendor Licenses	876,567	934,500	682,000	**0**

General Fund Revenues by Category

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
421100	Occupation Licenses	115,710	118,974	240,000	**174,423**
421110	Sexually Oriented Business Permits	17,000	21,884	21,884	**20,142**
421130	Decals for Coin-Ope.Amusement Machines	176,528	165,248	195,000	**167,025**
421140	Dance Licenses	18,561	24,832	75,810	**73,518**
421150	Liquor Licenses	1,817,088	1,653,258	443,293	**156,263**
421170	Burglar Alarm Permits	8,401,029	8,444,895	8,445,895	**8,284,305**
421180	Special Fire Permits	8,378,898	7,600,000	7,750,000	**7,600,000**
421210	Fire Alarm Permits	536,928	518,661	518,661	**507,000**
421220	School Bus Licenses & Permits	29,085	30,170	30,932	**29,978**
421225	Wheelchair Accessible Svc Pvr	26	0	0	**0**
421230	Taxicab Licenses & Permits	294,165	275,837	275,837	**287,532**
421270	City Election Fees	0	0	11,500	**0**
421280	Other Licenses & Permits	214,627	186,040	186,040	**212,525**
421320	Dumpster Permits	1,918,620	2,330,000	1,903,992	**0**
421570	Limousine Permits	1,567,428	1,273,122	1,767,239	**1,739,211**
421580	Charter Bus Permits	204,099	148,338	193,990	**179,001**
421590	Right-of-way Fee - Permit Ordinances	308,145	283,000	321,200	**323,800**
421600	Jitney Permit & Inspection Fees	13	0	0	**0**
421610	Low Speed Shuttle Permit/Inspection Fees	14,517	6,291	13,000	**10,326**
421620	Pedicab Permits & Inspection Fees	92,828	43,147	105,000	**69,821**
421630	Administrative Fee - Licenses & Permits	3,246,402	3,009,689	3,579,429	**2,869,149**
Total Licenses and Permits		**36,111,889**	**35,396,786**	**33,858,902**	**22,704,019**
Intergovernmental					
422010	Medicaid Title XIX	75,624	70,000	69,950	**0**
422020	Medicaid Title XX	0	0	50	**0**
422122	Municipal Service Fees - TIRZ	18,448,090	15,598,336	32,045,000	**32,045,000**
422141	Intergovernmental Revenue - TIRZ	11,448,504	12,443,609	11,715,327	**12,639,393**
422150	Intergovernmental Revenue - Metro	27,384,716	0	0	**0**
422230	Ambulance Services Supplemental Reimburs	3,477,241	3,400,000	8,259,573	**5,000,000**
422231	Intergov Rev - ARPA	15,105,665	0	2,588,997	**0**
422237	Intergov Rev-Right of Way Fee	0	0	0	**103,612,960**
Total Intergovernmental		**75,939,840**	**31,511,945**	**54,678,897**	**153,297,353**
Charges for Services					
Direct Interfund Services					
424040	Interfund 311	186,166	0	0	**0**
424050	Interfund Fire Protection Services	27,867,923	27,399,241	28,539,424	**28,005,762**
424060	Interfund Airport Police Services	41,831,814	43,794,759	43,794,759	**49,246,869**
424070	Interfund Legal Services	544,413	604,198	260,332	**554,586**
424080	Interfund Payroll Services	1,062,849	892,219	567,131	**629,129**
424110	Other Interfund Services	1,200,989	1,975,354	1,907,371	**2,488,660**
424111	Interfund Building Maintenance	2,941,249	3,870,868	3,286,476	**3,284,768**
424140	Interfund Inventory	(39,932)	0	0	**0**
424160	Interfund Office of Business Opportunity	1,043,600	1,247,144	1,247,144	**1,217,013**
424222	Intfd Insurance Fees	102	0	0	**0**
457010	Interfund Land Disposition	331,700	431,200	431,200	**453,540**
Subtotal	Direct Interfund Services	**76,970,873**	**80,214,983**	**80,033,837**	**85,880,327**
Indirect Interfund Services					
425010	Indirect Cost Recovery - Aviation	3,456,729	5,888,458	5,888,458	**5,673,463**
425030	Indirect Cost Recovery - Combined Utility	9,219,958	11,414,317	11,414,317	**10,164,447**
425050	Indirect Cost Recovery - Auto Dealers	1,277,600	1,353,490	1,353,490	**1,534,241**
425060	Indirect Cost Recovery - Public TV	164,106	167,796	167,796	**165,338**
425070	Indirect Cost Recovery - Building Inspection	1,655,099	1,976,663	1,976,663	**1,873,055**
425080	Indirect Cost Recovery - Street & Drainage	876,142	1,012,930	1,012,930	**1,085,078**
425090	Indirect Cost Recovery - 911 Emergency	150,000	150,000	150,000	**150,000**
425100	Indirect Cost Recovery-Other	5,071,007	5,600,314	5,600,314	**5,933,574**
425110	Indirect Cost Recovery-Grants	3,977,099	3,000,000	3,000,000	**3,000,000**
Subtotal	Indirect Interfund Services	**25,847,740**	**30,563,968**	**30,563,968**	**29,579,196**
Charges for Services					

General Fund Revenues by Category

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
419130	Network Nodes	1,208,974	1,373,400	1,449,514	**1,449,514**
421490	Plan Review Fees	1,550,919	1,465,000	1,525,000	**1,465,000**
426010	Hazardous Materials Response	109,375	110,000	205,617	**120,000**
426030	Ambulance Fees	84,406,965	68,561,946	82,031,300	**82,031,300**
426040	Library Service Charges	3,989	6,000	3,500	**3,500**
426055	External Radio Parts	8,582	41,200	50,000	**50,000**
426057	External Radio Labor	160,459	90,125	162,000	**97,500**
426058	Digital Network	1,674,027	2,609,920	2,609,920	**2,609,920**
426059	External Radio Site Rental	188,070	226,600	209,409	**209,409**
426090	Demolition Fees	616,092	0	0	**0**
426100	Non-Resident Garbage Fee	706,408	752,000	701,107	**0**
426110	Extra Container Garbage Fee	2,407,500	2,542,000	2,500,193	**0**
426120	Weed Cutting Fees	635,517	0	0	**0**
426130	Dental Fees	2,235	2,500	2,500	**0**
426151	Passport Service Fee	1,000,766	900,000	800,000	**800,000**
426240	Limousine Inspection Fees	185,990	158,043	205,000	**204,410**
426260	Police Services	71,091	50,000	76,087	**80,000**
426290	Other Service Charges	667,234	550,392	765,290	**726,014**
426300	Certified Copies Fees	2,072,843	1,932,500	1,932,500	**0**
426330	Miscellaneous Copies Fees	20,930	20,000	24,965	**19,400**
426340	Public Safety Reports Fees	908,427	950,000	945,000	**960,000**
426350	Fire Fighting Services	806,515	805,000	806,000	**805,000**
426370	Training Services	8,987	7,500	5,625	**8,000**
426410	Collection Fees	89,459	80,000	80,000	**80,000**
426420	Building Space Rental Fees	717,353	757,381	698,636	**755,862**
426430	Facility Rental Fees	230,318	250,076	231,425	**233,192**
426480	Securing/Boarding - Nuisance Abatement	5,403	0	0	**0**
426520	External Radio System Fees	2,290,042	1,953,240	1,769,724	**1,586,208**
442071	Short - Term Rentals	0	550,000	1,274,658	**1,342,880**
443160	Vending Machine Concessions	298,824	291,544	169,707	**169,707**
445050	Cell Tower Revenue	510,707	515,885	515,885	**529,475**
447020	Garage Parking Revenue	209,244	170,000	163,280	**22,000**
456165	New Customer Fees	106,797	0	0	**0**
Subtotal	Charges for Services	**103,880,042**	**87,722,252**	**101,913,842**	**96,358,291**
Total Charges for Services		**206,698,655**	**198,501,203**	**212,511,647**	**211,817,814**
Fines and Forfeits					
Municipal Courts Fines and Forfeits					
427010	Moving Violations	9,465,464	11,300,000	10,600,138	**10,600,000**
427030	MCTP Monthly Time Payment Disc	144,494	150,000	110,417	**110,000**
427040	Non-Traffic Fines	2,093,139	2,300,000	2,485,321	**2,485,000**
427050	Failure to Appear Fines	982,414	970,000	998,256	**998,000**
427060	Scire Facias Forfeitures	37,661	52,000	27,666	**28,000**
427100	Local Court Costs	241,103	270,000	288,419	**288,000**
427110	Driver Safety Administration Fees	545,302	630,000	643,519	**644,000**
427130	Local Arrest Fees	638,154	646,000	764,605	**764,000**
427140	State Arrest Fees	9	0	0	**0**
427160	Warrant Fees	7,050	8,000	4,506	**5,000**
427210	Court Costs/Jury Costs	79	75	60	**60**
427220	Suspended Sentence Fees	2,338,013	2,210,670	2,458,282	**2,777,000**
427250	Registration Denial Fee	138,733	132,000	132,000	**137,000**
427260	Dismissal Fees	266,323	235,000	390,556	**391,000**
427280	In-House Collection Fee	117,888	115,000	115,000	**118,000**
Subtotal	Municipal Courts Fines and Forfeits	**17,015,826**	**19,018,745**	**19,018,745**	**19,345,060**
Other Fines and Forfeits					
428030	Release of Liens	136,783	12,000	12,000	**5,000**
428050	False Alarm Penalties	2,592,769	2,257,685	2,163,685	**2,179,465**
428080	Returned Check Charges	2,523	3,700	3,100	**2,800**
428090	Miscellaneous Fines & Forfeitures	62,656	66,000	337,332	**100,000**
428100	Interest on Liens - COH	11,880	15,000	15,000	**5,000**

General Fund Revenues by Category

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
428105	Interest on Liens - Contractor	633,189	0	0	**0**
Subtotal	Other Fines and Forfeits	**3,439,800**	**2,354,385**	**2,531,117**	**2,292,265**
Total Fines and Forfeits		**20,455,626**	**21,373,130**	**21,549,862**	**21,637,325**
Interest					
428060	Other Interest Income	2,194,724	1,900,000	2,567,340	**2,234,600**
432010	Interest on Pooled Investments	19,852,889	19,993,000	17,000,000	**16,798,000**
Total Interest		**22,047,613**	**21,893,000**	**19,567,340**	**19,032,600**
Miscellaneous/Other					
414010	Bingo Fees	225,842	200,000	250,000	**266,000**
431020	Contributions from Others	181,914	544,985	544,985	**544,985**
434150	Streets & Bridges Assessments	7,605	15,000	15,000	**5,000**
434205	Sale of Scrap Metal	(5,052)	15,000	15,000	**0**
434225	Sale of Non-Capital Equip. & Merchandise	218,727	190,000	170,500	**190,000**
434305	Judgments & Claims	43,189	116,000	247,530	**140,000**
434330	Subrogations	108,815	75,000	65,000	**75,000**
434340	Cashier Overages	457	240	440	**40**
434505	Prior Year Expenditure Recovery	(2,814,923)	50,000	(18,059)	**50,000**
434510	Prior Year Revenue	3,745,620	160,289	787,746	**50,000**
452020	Recoveries & Refunds	5,592,013	4,504,100	10,054,330	**4,523,100**
452025	Deployment Reimburse	0	0	0	**250,000**
452030	Miscellaneous Revenue	8,080,321	6,544,300	7,073,577	**8,292,500**
452040	Payment in Lieu of Taxes	266,077	266,076	250,293	**266,076**
453133	E-Billing Credit	(227)	0	(208)	**0**
456255	Miscellaneous Operating Revenue	0	0	0	**1,000**
Total Miscellaneous/Other		**15,650,378**	**12,680,990**	**19,456,134**	**14,653,701**
Other Resources					
434235	Sale of Capital Assets	8,480	50,000	10,000	**50,000**
434240	Sale of Capital Assets-Land/Streets	41,254,681	2,450,000	2,900,000	**2,450,000**
434245	Sale of Capital Assets - Vehicles	105,009	0	46,080	**193,628**
490020	Transfer from Special Revenue Fund	2,904,331	30,013,091	30,250,000	**32,636,065**
490040	Transfer from Water & Sewer Fund	3,463,865	0	0	**0**
490060	Transfer from Civic Center	1,521,450	1,521,450	1,521,450	**1,521,450**
490110	Transfer from Grant	0	0	1,253,331	**0**
490135	Transfer from Trust Fund	0	8,567,747	8,567,747	**3,185,791**
490140	Transfer from Parking Management	4,499,595	3,500,000	5,100,000	**4,200,000**
Total Other Resources		**53,757,411**	**46,102,288**	**49,648,608**	**44,236,934**
Grand Total		**2,976,119,573**	**2,971,923,031**	**2,984,113,261**	**3,131,900,162**

General Fund Expenditure Summary

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
500010	Salary Base Pay - Civilian	233,085,257	227,062,202	208,922,813	**196,350,075**
500015	HOPE Union Business Leave	0	1,100	1,100	**1,100**
500020	Salary Base Pay - Classified	745,537,494	821,762,568	823,688,427	**894,730,556**
500030	Salary Part Time - Civilian	5,079,193	6,187,726	5,697,436	**6,440,013**
500040	Salary Assignment Pay - Classified	13,588,098	15,043,290	14,944,597	**13,641,296**
500045	Patrol Incentive Pay	2,945,756	4,098,624	4,881,278	**4,436,176**
500048	Investigator Pay	953,863	1,397,850	1,131,230	**1,397,850**
500049	Crime Suppression Team Pay	207,346	356,910	367,150	**356,910**
500050	Sal-Edu/Incen-Classfd	23,749,701	23,403,214	24,186,284	**22,065,945**
500060	Overtime - Civilian	12,988,313	5,870,993	10,171,742	**1,724,344**
500070	Overtime - Classified	128,890,966	109,668,211	114,020,632	**73,918,515**
500090	Premium Pay - Civilian	9,009,069	542,221	1,304,292	**516,479**
500100	Premium Pay - Classified	315	0	0	**0**
500110	Bilingual Pay - Civilian	701,450	736,675	803,677	**603,392**
500120	Bilingual Pay - Classified	4,183,659	3,924,166	4,316,017	**3,924,166**
500130	Equipment Allowance-Classified	10,197,614	10,850,081	10,325,632	**10,850,081**
500150	Shift Differential Pay-Classified	3,720,945	5,584,442	5,958,718	**5,584,442**
500160	Training Incent.-Classified	27,245,623	28,628,305	27,867,166	**28,628,305**
500170	Weekend Prem Pay-Classified	3,405,071	4,576,891	4,838,000	**4,576,891**
500180	Temporary Employees	2,312,600	3,084,297	2,866,221	**3,511,136**
500190	Temporary Higher Class Pay	1,704,040	1,583,342	1,589,416	**1,027,979**
500210	Pay for Performance-Municipal	58,261	25,000	2,111	**0**
500240	Interfund HOPE Community Service Usage	0	2,000	0	**2,000**
500250	Interfund HOPE Union Business Usage	128,159	21,437	51,044	**21,437**
501020	Clothing Allowance - Classified	1,598,700	1,539,360	1,607,200	**1,547,361**
501040	Earned Leave - Classified	0	1,168,770	1,168,770	**1,168,770**
501050	Employee Awards	500	21,500	6,500	**6,500**
501070	Pension - Civilian	19,767,849	19,432,683	17,834,727	**16,830,136**
501075	Pension Legacy-Civilian	44,413,369	43,187,252	41,775,153	**40,885,054**
501080	Pension - Fire	87,203,414	95,631,366	95,631,366	**97,619,138**
501090	Pension - Police	167,474,349	158,373,308	161,759,002	**174,081,987**
501100	Phase Down Classified	19,352,041	30,336,218	26,158,027	**27,901,384**
501105	HFD Deferred Cash Out	598,643	2,264,457	2,264,457	**1,900,000**
501110	Strategic Staffing-Classified	684,200	725,000	796,000	**725,000**
501120	Termination Pay - Civilian	13,985,902	2,232,481	3,623,603	**1,205,123**
501130	Termination Pay - Classified	11,900,644	5,879,081	6,981,792	**3,046,171**
501140	Third Party Disability B-Classified	3,715,402	3,955,779	4,603,124	**3,955,779**
501150	Trainees for Classified Service - Cadets	13,663,168	15,916,000	17,639,060	**15,926,970**
501160	Vehicle Allowance - Civilian	71,675	74,160	67,008	**74,160**
501170	Vehicle Allowance - Classified	230,475	220,000	236,574	**220,000**
502010	FICA - Civilian	20,771,476	19,732,821	18,690,263	**17,093,605**
502020	FICA - Classified	14,782,375	15,245,439	15,695,316	**15,824,284**
503010	Health Ins-Act Civilian	37,823,256	33,054,033	32,855,704	**31,502,336**
503015	Basic Life Insurance - Active Civilian	141,349	139,000	117,236	**67,824**
503020	Health Ins.Act-Classified	125,372,351	132,724,373	132,724,373	**148,284,403**
503025	Basic Life Insurance - Active Classified	441,329	485,804	474,949	**301,595**
503040	Health/Life Ins.Ret-Classified	32,300,604	37,413,138	37,413,138	**39,020,539**
503045	OPEB Trust -Classified	0	6,068,059	6,068,059	**7,585,074**
503050	Health/Life Insurance - Retiree Civilian	10,754,389	16,723,800	16,723,800	**17,506,490**
503055	OPEB Trust -Civilian	0	2,501,739	2,501,739	**3,127,173**
503060	Long Term Disability-Civilian	157,855	302,470	271,250	**140,772**
503061	Long Term Disability-Classified	149,127	309,833	317,000	**180,356**

General Fund Expenditure Summary

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
503070	Municipal Pension-Other Classified	8,518	100,804	13,950	**100,804**
503080	Workers Compensation-Classified-Admin	3,866,831	3,823,172	3,846,965	**3,822,908**
503090	Workers Compensation-Civilian-Admin	1,722,300	1,563,196	1,531,119	**1,317,227**
503100	Workers Compensation-Civilian-Claim	3,298,214	1,149,658	2,245,179	**706,220**
503110	Workers Compensation-Classified-Claim	18,350,990	16,777,396	16,687,265	**15,826,540**
504030	Unemployment Claims - Administration	626,928	323,544	938,901	**252,845**
504040	Res For Police Enhanc.-Classified	1,634,700	1,275,000	2,098,539	**1,275,000**
504060	HFD Health Benefits	660,200	947,400	947,400	**947,400**
Total	**Personnel Services**	**1,887,215,916**	**1,946,029,639**	**1,942,249,491**	**1,966,286,016**
511010	Chemical, Gases & Sp	418,894	470,109	612,087	**540,602**
511015	Cleaning & Sanitary	676,085	662,073	723,466	**660,171**
511020	Construction Materia	816,491	424,556	621,928	**465,035**
511025	Electrical Hardware	615,037	626,265	584,155	**597,870**
511030	Mechanical Hardware	885,615	684,089	950,727	**820,423**
511035	Meters Hydrants & Pl	172,784	198,760	200,200	**220,306**
511040	Audiovisual Supplies	70,655	72,071	55,071	**57,271**
511045	Computer Supplies	1,133,926	687,542	514,083	**477,912**
511050	Paper & Printing Sup	171,673	382,721	235,703	**328,673**
511055	Publications & Print	198,157	261,683	299,543	**219,403**
511060	Postage	266,654	223,291	316,311	**295,821**
511070	Misc Office Supplies	1,280,871	1,473,684	1,533,253	**1,431,841**
511075	Library Circulation Supplies	30,000	30,000	24,144	**30,000**
511080	General Laboratory S	408,441	434,250	328,680	**476,250**
511085	Drugs & Medical Chemicals	1,191,422	1,659,301	1,552,537	**1,359,052**
511090	Medical & Surgical Supplies	2,461,574	2,325,120	2,329,826	**2,070,156**
511095	Small Technical & Scientific Equipment	320,997	267,988	350,355	**324,988**
511100	Veterinary & Animal Supplies	183,275	233,154	232,054	**223,718**
511110	Fuel	(49,316)	2,800	2,832	**7,800**
511115	Vehicle Repair & Maintenance Supplies	(487,016)	704,617	749,078	**358,170**
511120	Clothing	4,465,996	6,543,010	7,140,701	**6,629,535**
511125	Food Supplies	540,119	270,671	437,304	**255,822**
511130	Weapons Munitions & Supplies	1,677,693	1,438,283	1,438,283	**1,728,015**
511135	Recreational Supplies	264,384	367,695	381,787	**341,060**
511140	Landscaping & Gardening Supplies	199,364	229,357	229,357	**229,500**
511145	Small Tools & Minor	735,745	672,240	696,549	**599,350**
511150	Misc Parts & Supplies	1,128,386	1,302,706	1,143,917	**1,196,857**
511160	Protective Gear	1,567,061	1,549,000	1,549,699	**1,173,997**
511164	Breathing Apparatus Repair Supplies	328,627	415,987	415,987	**415,987**
511165	Fire Fighting Equipment	602,510	853,014	853,517	**732,844**
Total	**Supplies**	**22,276,104**	**25,466,037**	**26,503,134**	**24,268,429**
520100	Temporary Personnel	5,293,613	3,378,698	3,876,598	**896,886**
520101	Janitorial Services	6,891,669	6,698,846	6,624,259	**6,449,656**
520102	Security Services	8,438,321	6,822,538	7,100,148	**6,661,146**
520103	Subrecipient Contrac	29,669	50,600	324,899	**4,000**
520105	Accounting & Auditing Services	2,430,310	2,587,684	2,587,684	**2,701,511**
520106	Architectural Services	130,403	53,300	175,083	**53,300**
520107	Computer Info/Contr	13,047,448	921,236	823,236	**338,281**
520108	Information Resource Services	84,013	216,483	357,368	**216,483**
520109	Medical, Dental & Laboratory Services	397,735	549,973	466,010	**952,448**
520110	Management Consultin	4,181,945	8,792,648	4,200,282	**3,322,965**
520111	Real Estate Services	103,559	97,537	118,037	**77,337**

General Fund Expenditure Summary

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
520112	Banking Services	254,537	375,625	457,906	**428,737**
520113	Photographic Services	6,647	24,200	4,200	**20,000**
520114	Miscellaneous Suppor	3,951,857	4,113,725	4,646,171	**4,051,243**
520115	Real Estate Lease/Office Rental	9,698,992	9,998,418	9,902,375	**8,907,781**
520116	Parking Services Contract	2,475	7,800	7,315	**7,300**
520117	Security Equipment Services	0	58,050	29,500	**56,500**
520118	Refuse Disposal	25,231,241	23,115,252	19,505,188	**1,677,119**
520119	Computer Eq/SW Mnt	785,602	1,087,267	991,017	**833,070**
520120	Communications Equipment Services	92,881	83,546	91,553	**79,515**
520121	Application Services	980,148	990,000	965,937	**0**
520122	Office Equipment Services	8,322	195,000	100,125	**195,000**
520123	Vehicle & Motor Equipment Services	863,798	790,705	717,972	**806,705**
520124	Other Equipment Serv	675,513	538,683	800,970	**181,132**
520126	Construction Site Wo	175,291	113,827	96,772	**65,878**
520127	Structural Construct	161,858	9,947	43,947	**12,300**
520128	Other Construction Work Services	1,824,335	31,587	117,026	**6,250**
520132	Contracts/Sponsorships	3,184,037	5,215,998	4,500,757	**0**
520136	Billing & Collection Services	5,555,414	5,904,653	5,994,653	**5,584,143**
520138	Zoo Contract	12,324,469	12,491,712	12,491,712	**12,676,340**
520139	Motor Pool Charges	742,416	618,966	577,463	**663,948**
520141	Engineering Services	158,288	104,253	130,692	**80,312**
520142	Classified C.S. Arbitration Cost	45,514	70,333	70,333	**70,333**
520144	Limited Purpose Annexation Payment	73,670,723	84,547,003	84,547,003	**82,631,203**
520145	Criminal Intelligence Services	201,405	306,149	306,200	**306,149**
520146	Contract Instructor Sports	184,286	88,435	88,435	**88,435**
520152	Telemetry Services	1,499,673	2,182,534	2,182,534	**2,208,134**
520153	Protective Gear Cleaning Services	1,088,495	936,000	936,000	**936,000**
520157	Computer Software Ma	1,640,053	1,765,020	1,746,520	**1,945,489**
520159	Non-Sub-recipient Gr	619,841	749,781	956,971	**1,232,000**
520250	CIP Ineligible Expenses	(1)	0	0	**0**
520510	Mail/Delivery Servic	266,497	348,983	306,885	**305,410**
520515	Print Shop Services	609	21,054	23,333	**29,281**
520520	Printing & Reproduction Services	224,687	295,094	370,369	**207,838**
520605	Advertising Services	300,539	671,522	662,555	**667,450**
520710	State/Federal Inspection Fees	180	2,780	30,657	**4,930**
520721	Intergov Exp-JPC	14,000,000	11,046,125	14,000,000	**15,500,000**
520725	Assessments - Other Governments	322,495	646,729	706,729	**865,249**
520730	Tax Appraisal Fees	12,754,269	14,771,667	14,771,667	**15,214,817**
520740	Document Recording/Filing Fees	128,033	8,500	7,875	**8,500**
520745	Third Party Collection Fees	405,150	573,992	483,992	**494,408**
520750	Elections	220,681	0	0	**0**
520755	Contingency	553,066	683,610	465,461	**805,610**
520761	Contributions to Joint Projects	0	43,686	43,686	**0**
520765	Membership & Profess	564,290	760,330	756,880	**753,917**
520780	Juror Compensation	58,458	38,153	40,032	**60,000**
520805	Education & Training	443,851	931,872	791,059	**835,665**
520806	Paramedic/EMT Continuing Edu	88,606	101,658	98,106	**114,682**
520807	Initial/Recert EMS Training	1,351,696	1,761,235	1,764,787	**1,893,688**
520815	Tuition Reimbursement	1,494,968	1,245,325	1,607,641	**1,404,317**
520905	Travel - Training Re	629,790	708,340	640,390	**690,331**
520910	Travel - Non-Trainin	565,834	512,924	512,275	**479,970**
521320	Early Payment Discount	(273,825)	0	(133,066)	**(15,259)**

General Fund Expenditure Summary

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
521404	HVAC Repair and Replacement	175,901	165,580	164,733	**168,326**
521405	Building Maintenance Services	5,144,382	3,342,438	3,072,586	**3,257,036**
521406	Roofing Repair and R	38,207	102,775	102,775	**108,200**
521407	Elevator Repair and	5,686	8,431	8,431	**8,431**
521408	Roll Up Doors Repair and Replacement	9,078	0	14,423	**20,000**
521409	Fire Alarms and Extinguishers	537,914	334,045	403,180	**455,560**
521410	Sewer Services	4,580,962	4,529,623	4,628,472	**3,340,999**
521411	Generator Repair and Maintenance	61,856	7,980	10,980	**7,980**
521412	Plumbing Repair and Maintenance	10,185	70,400	46,200	**35,200**
521413	Pest Control Service	0	200,166	15,000	**107,000**
521415	Land and Grounds Maintenance	3,486,592	2,610,355	2,098,354	**2,433,001**
521420	Infrastructure Maintenance Service	61,543	0	0	**0**
521435	Water Services	(1,410,008)	44,000	258,969	**273,096**
521505	Electricity	16,448	18,000	18,000	**18,000**
521510	Natural Gas	3,126	0	704	**2,500**
521605	Data Services	0	0	456	**0**
521610	Voice Services	162,197	0	0	**0**
521635	Voice Services -Wire	5,463,004	0	44,674	**0**
521705	Equipment Rental	2,008,188	1,663,448	1,972,114	**1,425,448**
521715	Office Equipment Rental	32,376	68,094	60,718	**55,695**
521720	Computer Equipment Rental	15,990	28,202	28,202	**28,202**
521725	Other Rental	1,227,401	1,412,657	1,126,876	**1,357,671**
521726	Ice Machine Rental	227,426	302,622	302,622	**249,170**
521730	Parking Space Rental	480,697	368,880	537,780	**370,520**
521735	Hobby Parking Space Rental	15	0	0	**0**
521905	Legal Services	1,665,325	1,217,675	1,273,768	**1,717,675**
522305	Freight Charges	43,845	26,446	26,389	**26,492**
522405	Management Savings	0	0	0	**(2,500,000)**
522410	Cashier Shortages	143	0	100	**0**
522420	Petty Cash/Change Special Fund	975	500	500	**500**
522425	Miscellaneous Pool Expense/Expenditures	6,516	5,980	34,740	**5,900**
522430	Misc Other Services	11,511,197	14,690,228	12,811,249	**10,302,309**
522431	EMS Equipment Maint	360,761	377,674	377,674	**377,674**
522432	Life Safety Equipment Maintenance	726,023	968,860	968,857	**925,339**
522435	Interest Charges Past Due Accounts	26,936	9,400	163,223	**6,900**
522715	Interfund Electricity	11,749,830	22,892,467	22,892,467	**22,652,384**
522720	Interfund Payroll Services	(135,428)	0	(37,848)	**0**
522721	Interfund HR Client Services	12,041,504	15,923,945	15,822,438	**15,998,824**
522722	Interfund KRONOS Service Chargeback	983,139	958,915	995,382	**1,043,556**
522723	Interfund Drainage Chrg	1,443,001	1,479,220	1,442,800	**1,375,135**
522724	Interfund - Application Services Exp	27,113,040	26,930,569	26,930,569	**25,887,072**
522725	Interfund Postage	211,919	168,244	175,973	**120,409**
522726	Interfund - Data Services Exp	13,014,424	14,955,551	14,955,551	**15,685,645**
522727	Interfund - Voice Services Exp	5,259,670	4,904,268	4,904,268	**4,899,722**
522728	Interfund - Wireless Services Exp	2,254,109	1,952,190	1,952,190	**1,862,493**
522729	Interfund - Voice Labor Exp	248,248	370,860	370,860	**271,374**
522730	Interfund Engineering Services	0	1,398	1,398	**1,398**
522731	Interfund Vehicle Accidents	3,729,868	3,126,565	3,126,565	**3,008,039**
522733	Interfund HR Onboard	604,923	695,312	654,562	**643,308**
522734	Interfund Other-HITS	2,781,838	44,075,891	43,975,891	**53,998,122**
522735	Interfund Parking - HF	635,835	697,998	746,455	**693,455**
522760	Interfund Billing & Collection Service	5,716	0	0	**0**

General Fund Expenditure Summary

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
522765	Interfund Legal Services	22,359,191	16,677,129	16,677,129	**16,677,129**
522775	Intfd Parking - Hobb	205,679	204,456	195,626	**172,035**
522780	Interfund Transit Services	255,119	324,768	322,268	**323,468**
522795	Other Interfund Services	5,229,911	14,627,539	14,262,834	**14,599,549**
522805	Interfund Network Services	897,622	907,644	904,325	**899,091**
522815	Intfd Print Shop Ser	256,858	218,607	249,894	**124,270**
522821	Interfund Permit Ctr Point of Sale Chgb	428,392	198,500	198,500	**170,300**
522822	Interfund Insurance	5,144,647	5,511,694	5,308,177	**5,642,748**
522830	Interfund GIS Services	1,632,481	2,265,146	2,265,146	**2,120,478**
522840	Interfund Permitting Center Rent Chargeback	745,300	651,800	651,800	**831,600**
522844	Interfund Vehicle Services - Tires	6,141,880	6,017,529	6,017,529	**4,243,069**
522845	Interfund Vehicle Services	51,097,720	51,249,105	53,249,105	**33,419,393**
522846	Interfund Vehicle Fuel	20,558,765	22,549,768	23,049,768	**19,282,765**
522847	Interfund Natural Gas	804,075	360,645	360,645	**442,453**
522850	Interfund Radio System Access	6,608,588	7,092,809	7,092,809	**6,481,016**
522865	Interfund HR Risk Management Services	0	435,705	324,122	**324,122**
Total	**Other Services and Charges**	**461,745,420**	**522,858,287**	**518,224,111**	**466,225,079**
560120	Capital Exp-Building & Bldg Improvement	0	50,000	15,931	**0**
560210	Cap Exp - Furniture Fixtures and Equipment	309,110	224,508	422,085	**175,000**
560220	Cap Exp - Vehicles	203,481	99,800	56,000	**83,800**
560230	Cap Exp - Computer Hdw & Sfwr	133,150	72,000	57,105	**0**
560240	Cap Exp - Communication Equipment	15,171	0	0	**0**
560810	Cap Exp-Controlled Equipment	130,702	85,508	100,403	**2,962**
Total	**Equipment**	**791,614**	**531,816**	**651,524**	**261,762**
551010	Non-Cap Ofc Furn	798,086	219,270	208,832	**143,150**
551015	Non-Capital Computer Equipment	165,436	114,292	160,762	**74,700**
551020	Non-Capital Communication Equipment	7,326	112,200	133,861	**112,200**
551025	Non-Capital Scientific/Medical Equipment	1,563	63,700	46,682	**73,000**
551030	Non-Capital Machinery & Equipment	3,261	24,000	24,000	**24,000**
551035	Non-Capital Library books	6,500,000	5,926,981	5,926,981	**4,872,518**
551040	Non-Capital Other	1,164,190	159,071	159,071	**0**
Total	**Non-Capital Equipment**	**8,639,862**	**6,619,514**	**6,660,189**	**5,299,568**
531085	Other Interest	2,447,279	2,477,873	2,477,873	**2,977,873**
532020	Transfers to Capital Projects	26,572,887	3,199,633	3,199,633	**0**
532025	Transfers to Special Revenues	77,855,397	77,157,227	81,020,471	**75,870,903**
532030	Transfers to Trans Debt Service	172,652	3,494,885	3,494,885	**2,744,885**
532040	Transfers to Component Unit	36,408,416	40,331,189	40,331,189	**43,367,845**
532050	Trans to PIB Bonds Debt Service	380,860,426	324,168,146	324,168,146	**322,705,042**
532135	Ch.380 - Transfers to Other Funds	19,280,667	32,153,565	32,153,565	**32,153,565**
532140	Captured Revenue Transfer to DDSRF	135,946,652	183,834,744	183,834,744	**215,031,733**
Total	**Debt Service and Other Uses**	**679,544,376**	**666,817,262**	**670,680,506**	**694,851,846**
Grand Total Expenditures		**3,060,213,292**	**3,168,322,555**	**3,164,968,955**	**3,157,192,700**

REVENUE SUPPORTED DEBT SERVICE
Combined Utility System

Includes Existing Previous Lien and First Lien Bonds as of April 15, 2026

Fiscal Year	Principal	Interest	Total
2027	310,152,293	236,909,840	547,062,133
2028	322,364,307	224,684,657	547,048,964
2029	324,740,964	224,039,674	548,780,638
2030	370,405,000	176,435,557	546,840,557
2031	384,820,000	162,757,580	547,577,580
2032	399,825,000	148,723,547	548,548,547
2033	403,595,000	133,993,473	537,588,473
2034	420,490,000	118,529,833	539,019,833
2035	272,575,000	101,979,926	374,554,926
2036	282,240,000	90,257,709	372,497,709
2037	273,055,000	78,534,298	351,589,298
2038	210,425,000	68,974,022	279,399,022
2039	209,170,000	61,333,160	270,503,160
2040	160,140,000	54,758,290	214,898,290
2041	165,270,000	49,281,908	214,551,908
2042	135,995,000	44,036,565	180,031,565
2043	133,920,000	38,956,727	172,876,727
2044	131,295,000	33,865,821	165,160,821
2045	124,620,000	28,835,483	153,455,483
2046	112,340,000	24,062,178	136,402,178
2047	99,155,000	19,948,951	119,103,951
2048	100,125,000	16,244,066	116,369,066
2049	85,755,000	12,673,086	98,428,086
2050	71,305,000	9,497,813	80,802,813
2051	39,410,000	7,224,059	46,634,059
2052	41,110,000	5,564,754	46,674,754
2053	27,930,000	4,082,179	32,012,179
2054	29,285,000	2,782,527	32,067,527
2055	30,710,000	1,419,081	32,129,081
2056	17,500,000	360,500	17,860,500
	5,672,222,563	**2,180,386,766**	**7,852,609,329**

Notes:
Debt service for the hedged 2004B, 2012A, and 2012B bonds is calculated at the fixed rate of the associated swap, which is 3.7784%.
Debt service for the hedged 2018C bonds is calculated at the fixed rate of the associated swap, which is 3.761%.

REVENUE SUPPORTED DEBT SERVICE
Combined Utility System
Bonds Payable From Gross System Revenue as of April 15, 2026

Fiscal Year	Principal	Interest	Total
2027	3,850,000	3,479,499	7,329,499
2028	4,180,000	3,324,369	7,504,369
2029	4,340,000	3,187,633	7,527,633
2030	4,460,000	3,070,476	7,530,476
2031	4,575,000	2,945,497	7,520,497
2032	4,710,000	2,802,296	7,512,296
2033	4,870,000	2,641,120	7,511,120
2034	5,035,000	2,472,210	7,507,210
2035	5,225,000	2,295,280	7,520,280
2036	1,960,000	2,178,541	4,138,541
2037	2,020,000	2,123,175	4,143,175
2038	2,080,000	2,062,071	4,142,071
2039	2,150,000	1,995,658	4,145,658
2040	2,225,000	1,924,022	4,149,022
2041	2,305,000	1,847,247	4,152,247
2042	2,390,000	1,765,292	4,155,292
2043	2,480,000	1,678,190	4,158,190
2044	2,575,000	1,585,889	4,160,889
2045	2,675,000	1,488,128	4,163,128
2046	2,785,000	1,385,118	4,170,118
2047	2,900,000	1,275,849	4,175,849
2048	3,020,000	1,160,261	4,180,261
2049	3,145,000	1,038,668	4,183,668
2050	3,280,000	910,823	4,190,823
2051	3,415,000	777,704	4,192,704
2052	3,555,000	639,214	4,194,214
2053	3,705,000	494,032	4,199,032
2054	3,865,000	341,840	4,206,840
2055	4,030,000	183,567	4,213,567
2056	2,500,000	51,500	2,551,500
	100,305,000	**53,125,163**	**153,430,163**

REVENUE SUPPORTED DEBT SERVICE
Combined Utility System

Bonds Payable at Subordinate Level as of April 15, 2026

Fiscal Year	Principal	Interest	Total
2027	15,864,341	18,749,100	34,613,441
2028	16,190,178	18,634,283	34,824,461
2029	16,533,888	19,841,897	36,375,785
2030	14,931,866	22,146,160	37,078,026
2031	14,941,556	23,336,645	38,278,201
2032	15,294,557	22,757,613	38,052,170
2033	16,537,680	22,124,707	38,662,387
2034	16,993,607	21,776,083	38,769,690
2035	17,478,345	21,399,695	38,878,040
2036	20,082,082	19,444,305	39,526,387
2037	25,231,047	16,223,184	41,454,231
2038	28,495,274	13,988,625	42,483,899
2039	29,516,579	13,120,423	42,637,002
2040	30,567,629	12,197,316	42,764,945
2041	31,670,118	11,226,272	42,896,389
2042	32,814,443	10,207,199	43,021,642
2043	34,019,270	9,112,870	43,132,140
2044	35,269,912	7,962,105	43,232,017
2045	36,573,441	6,755,378	43,328,819
2046	37,926,810	5,492,210	43,419,020
2047	38,034,302	4,200,693	42,234,995
2048	33,733,778	2,985,927	36,719,706
2049	25,349,071	1,973,292	27,322,363
2050	17,508,624	1,219,135	18,727,758
2051	12,171,257	608,041	12,779,298
2052	4,359,750	164,363	4,524,112
	618,089,407	**327,647,520**	**945,736,927**

Notes:
Includes CUS Subordinate Lien Series 2015E Bonds, 2016D Bonds, 2017C Bonds, 2018B Bonds, 2018F Bonds, 2020E Bonds and certain obligations to Coastal Water Authority pursuant to contract. The City receives contractual payments from four regional water authorities which partially support the Coastal Water Authority obligations. Values above are net of expected regional water authority receipts as provided by Houston Public Works.

REVENUE SUPPORTED DEBT SERVICE
Convention and Entertainment Facilities

Hotel Occupancy Tax and Special Revenue Bonds as of April 15, 2026

Fiscal Year	Principal	Interest	Total
2027	7,245,836	51,383,845	58,629,682
2028	7,130,221	52,364,779	59,495,000
2029	6,839,265	47,563,755	54,403,020
2030	4,583,610	85,886,489	90,470,099
2031	-	70,881,238	70,881,238
2032	1,836,192	79,075,046	80,911,238
2033	3,472,386	87,468,852	90,941,238
2034	9,440,119	96,345,819	105,785,938
2035	35,840,000	69,821,743	105,661,743
2036	38,660,000	67,972,822	106,632,822
2037	40,315,000	66,010,279	106,325,279
2038	41,600,000	63,970,594	105,570,594
2039	43,730,000	61,840,896	105,570,896
2040	45,970,000	59,598,218	105,568,218
2041	48,330,000	57,237,628	105,567,628
2042	51,350,000	54,759,542	106,109,542
2043	53,960,000	52,151,795	106,111,795
2044	56,710,000	49,403,043	106,113,043
2045	59,595,000	46,513,828	106,108,828
2046	58,455,000	43,571,888	102,026,888
2047	61,450,000	40,574,263	102,024,263
2048	23,571,935	78,452,788	102,024,723
2049	22,775,855	79,246,592	102,022,447
2050	22,043,194	79,979,232	102,022,425
2051	65,310,000	36,716,463	102,026,463
2052	68,830,000	33,195,288	102,025,288
2053	72,635,000	29,391,038	102,026,038
2054	72,025,000	25,412,888	97,437,888
2055	76,100,000	21,339,450	97,439,450
2056	80,405,000	17,035,563	97,440,563
2057	84,950,000	12,488,300	97,438,300
2058	89,755,000	7,683,913	97,438,913
2059	94,830,000	2,607,825	97,437,825
	1,449,743,612	**1,727,945,698**	**3,177,689,310**

REVENUE SUPPORTED DEBT SERVICE
Houston Airport System
Subordinate Lien Debt as of April 15, 2026

Fiscal Year	Principal	Interest	Total
2027	146,800,000	134,241,313	281,041,313
2028	156,540,000	128,792,609	285,332,609
2029	169,500,000	121,803,380	291,303,380
2030	180,435,000	113,424,878	293,859,878
2031	186,380,000	104,903,503	291,283,503
2032	189,185,000	97,051,125	286,236,125
2033	73,695,000	88,583,163	162,278,163
2034	77,385,000	84,898,413	162,283,413
2035	81,255,000	81,029,163	162,284,163
2036	85,145,000	77,144,413	162,289,413
2037	89,250,000	73,029,413	162,279,413
2038	93,565,000	68,714,313	162,279,313
2039	98,105,000	64,188,800	162,293,800
2040	73,855,000	59,397,175	133,252,175
2041	77,435,000	55,821,388	133,256,388
2042	71,500,000	52,070,063	123,570,063
2043	74,955,000	48,619,000	123,574,000
2044	78,635,000	44,937,425	123,572,425
2045	82,490,000	41,082,438	123,572,438
2046	86,540,000	37,035,150	123,575,150
2047	90,780,000	32,785,675	123,565,675
2048	85,430,000	28,324,313	113,754,313
2049	65,290,000	24,032,363	89,322,363
2050	68,715,000	20,612,200	89,327,200
2051	72,315,000	17,008,325	89,323,325
2052	76,115,000	13,211,300	89,326,300
2053	80,110,000	9,210,400	89,320,400
2054	44,195,000	4,995,100	49,190,100
2055	46,625,000	2,564,375	49,189,375
	2,802,225,000	**1,729,511,169**	**4,531,736,169**

NON-MAJOR SPECIAL REVENUE FUNDS

Description

Non-Major Special Revenue Funds are multi-year funds, which operate year-to-year under separate ordinances. The funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for its stated purposes.

Fund Summary

Fund Name : Community Health & Assessment
Business Area : Houston Health Department
Fund No./Bus. Area No. : 2020 / 3800

	FY2026 Current Budget	FY2026 Estimate	FY2027 Estimate
Beginning Fund Balance	6,955,493	6,955,493	**5,372,493**
Current Revenues	921,391	2,167,800	**3,500,000**
Total Available Resources	7,876,884	9,123,293	**8,872,493**
Maintenance and Operations	6,922,043	3,750,800	**4,500,000**
Total Expenditures	6,922,043	3,750,800	**4,500,000**
Planned Ending Fund Balance	954,841	5,372,493	**4,372,493**
Total Budget	7,876,884	9,123,293	**8,872,493**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	954,841	5,372,493	**4,372,493**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Community Health & Assessment Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Community Health & Assessment Special Revenue Fund was established to address the Houston Health Department's priority of preventing the spread of communicable diseases and optimizing well being through human services. This fund was carried over from Hurricane Ike donations and the remaining balance will be used to provide health care services to the community.

Fund Summary

Fund Name : End Street Homeless Fund
Business Area : Housing & Community Development
Fund No./Bus. Area No. : 2012 / 3200

	FY2026 Current Budget	FY2026 Estimate	FY2027 Estimate
Beginning Fund Balance	12,193,706	12,193,706	**18,040,967**
Current Revenues	5,771,296	10,317,945	**19,300,000**
Total Available Resources	17,965,002	22,511,651	**37,340,967**
Maintenance and Operations	8,709,455	4,470,684	**19,300,000**
Total Expenditures	8,709,455	4,470,684	**19,300,000**
Planned Ending Fund Balance	9,255,547	18,040,967	**18,040,967**
Total Budget	17,965,002	22,511,651	**37,340,967**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	9,255,547	18,040,967	**18,040,967**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, FY2026 Estimate and FY2027 Estimate for the End Street Homeless Fund. Also included are the beginning and ending fund balances, total revenues, and total expenditures.

The strategy requires $70 million to effectively fund its first year from various sources, including but not limited to the General Fund, State or Federal Fund, Houston First Corporation, METRO, Harris County, TIRZs, Management Districts, Philanthropic Sources, Corporate Partners, and others. The Housing and Community Development Department used these funds for purpose, include but are not limited to ending street homelessness, establishing diversion and rehousing hubs, and restoring public areas.

Fund Summary

Fund Name : Fifth Ward Voluntary Relocation
Business Area : Houston Health Department
Fund No./Bus. Area No. : 2011 / 3800

	FY2026 Current Budget	FY2026 Estimate	FY2027 Estimate
Beginning Fund Balance	5,299,306	5,299,306	**4,604,506**
Current Revenues	0	200,000	**75,000**
Total Available Resources	5,299,306	5,499,306	**4,679,506**
Maintenance and Operations	4,996,854	894,800	**2,500,000**
Total Expenditures	4,996,854	894,800	**2,500,000**
Planned Ending Fund Balance	302,452	4,604,506	**2,179,506**
Total Budget	5,299,306	5,499,306	**4,679,506**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	302,452	4,604,506	**2,179,506**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate, and the FY2027 Budget for the Fifth Ward Voluntary Relocation Fund. Also included are the beginning and ending fund balances, total revenues, and total expenditures.

Ordinance 2023-0803 was adopted approving the creation of the Fifth Ward Voluntary Relocation Fund, establishing the sources and uses of the funds therein for the voluntary relocation of Fifth Ward/Kashmere Gardens residents living in proximity to the contaminated Union Pacific Railroad site; appropriating and transferring $5 million out of the General Fund, fund balance and transferring such funds to the fund; appropriating any and all funds received into the fund for the purposes set out herein and authorized expenditures consistent with the purpose thereof.

Fund Summary

Fund Name : Fire Training Services Fund
Business Area : Fire Department
Fund No./Bus. Area No. : 2210 / 1200

	FY2026 Current Budget	FY2026 Estimate	FY2027 Estimate
Beginning Fund Balance	1,978,350	1,978,350	**1,748,350**
Current Revenues	238,788	250,000	**300,000**
Total Available Resources	2,217,138	2,228,350	**2,048,350**
Maintenance and Operations	559,135	480,000	**500,000**
Total Expenditures	559,135	480,000	**500,000**
Planned Ending Fund Balance	1,658,003	1,748,350	**1,548,350**
Total Budget	2,217,138	2,228,350	**2,048,350**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	0	**0**
Committed	1,658,003	1,748,350	**1,548,350**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate, and the FY2027 Estimate for the Fire Training Services Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Fire Department Training Services Fund receives all funds generated by the Houston Fire Department Training Academy from fees charged to non-City of Houston entities for training in various fire protection disciplines including rescue and hazardous materials. Revenue collected will be used to support and provide resources useful to the Val Jahnke Training Facility.

Fund Summary

Fund Name : Housing Special Revenue Fund
Business Area : Housing & Community Development
Fund No./Bus. Area No. : 2000 / 3200

	FY2026 Current Budget	FY2026 Estimate	FY2027 Estimate
Beginning Fund Balance	16,161	16,161	**37,307**
Current Revenues	0	21,146	**0**
Total Available Resources	16,161	37,307	**37,307**
Maintenance and Operations	16,161	0	**0**
Total Expenditures	16,161	0	**0**
Planned Ending Fund Balance	0	37,307	**37,307**
Total Budget	16,161	37,307	**37,307**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	0	37,307	**37,307**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, FY2026 Estimate and the FY2027 Estimate for the Housing Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Housing Special Revenue Fund originated as a result of proceeds from the sale of City owned multi-family properties under what was previously known as the Resolution Trust Corporation. The Housing and Community Development Department uses these funds to support emergent housing needs and promote affordable housing initiatives.

Fund Summary

Fund Name : Library Special Revenue
Business Area : Library
Fund No./Bus. Area No. : 2500 / 3400

	FY2026 Current Budget	FY2026 Estimate	FY2027 Estimate
Beginning Fund Balance	1,299,784	1,299,784	**1,545,480**
Current Revenues	474,482	474,482	**400,000**
Total Available Resources	1,774,266	1,774,266	**1,945,480**
Maintenance and Operations	1,028,716	228,786	**400,000**
Total Expenditures	1,028,716	228,786	**400,000**
Planned Ending Fund Balance	745,550	1,545,480	**1,545,480**
Total Budget	1,774,266	1,774,266	**1,945,480**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	745,550	1,545,480	**1,545,480**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, FY2026 Estimate, and FY2027 Estimate for the Library Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

This fund was originally known as the “Slaughter Fund.” The Houston Public Library (HPL) was the recipient of Henry Lee Slaughter, Jr. Trust Fund. Funding was received and deposited by the City in FY2007. The original "Slaughter Fund" has been exhausted and was used for the intended purpose. The Houston Public Library now uses this fund as a "Special Revenue Fund" to deposit gifts and donations. The deposited gifts and donations will be available for use for the intended purpose of the donor.

The fund is currently used to support the Mayor's Office for Adult Literacy (MOAL). MOAL was established in June of 2018 with a corporate donation from CITGO Petroleum Corporation. MOAL will focus on adult literacy and creating awareness of its impact on Houston's economy, communities, families, and individuals. Operations will be managed by HPL, with staff reporting to the HPL Director or the directors' designee. The program will be sustained with funds raised through the Mayor's Annual Literacy Breakfast, other fundraising efforts, and allocated funds from the Houston Center for Literacy. The funds will be used for the sole purpose of administrating adult literacy efforts through MOAL.

Fund Summary

Fund Name : Nuisance Abatement Special Revenue Fund
Business Area : Legal
Fund No./Bus. Area No. : 2214 / 9000

	FY2026 Current Budget	FY2026 Estimate	FY2027 Estimate
Beginning Fund Balance	6,647	6,647	**6,804**
Current Revenues	0	157	**157**
Total Available Resources	6,647	6,804	**6,961**
Maintenance and Operations	0	0	**0**
Total Expenditures	0	0	**0**
Planned Ending Fund Balance	6,647	6,804	**6,961**
Total Budget	6,647	6,804	**6,961**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	6,647	6,804	**6,961**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Estimate for the Nuisance Abatement Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The Nuisance Abatement Special Revenue Fund was created pursuant to Section 125.047 of Chapter 125 of the Texas Civil Practice and Remedies Code, which requires that all funds collected pursuant to the Chapter be deposited into a special fund to be used only for the purpose of ongoing nuisance abatement including: regular and overtime compensation for nuisance abatement or enforcement personnel, hiring additional personnel for nuisance abatement as needed, and any other purpose authorized by law.

Fund Summary

Fund Name : TIRZ Affordable Housing Fund
Business Area : Housing & Community Development
Fund No./Bus. Area No. : 2409 / 3200

	FY2026 Current Budget	FY2026 Estimate	FY2027 Estimate
Beginning Fund Balance	48,495,345	48,495,345	**34,949,800**
Current Revenues	18,694,499	18,321,429	**19,148,074**
Total Available Resources	67,189,844	66,816,774	**54,097,874**
Maintenance and Operations	32,497,050	31,866,974	**15,314,177**
Total Expenditures	32,497,050	31,866,974	**15,314,177**
Planned Ending Fund Balance	34,692,794	34,949,800	**38,783,697**
Total Budget	67,189,844	66,816,774	**54,097,874**
Fund Balance Distribution			
Non-Spendable	0	0	**0**
Restricted	34,692,794	34,949,800	**38,783,697**
Committed	0	0	**0**
Assigned	0	0	**0**
Unassigned	0	0	**0**

The above summarizes the FY2026 Budget, FY2026 Estimate and the FY2027 Estimate for the TIRZ Affordable Housing Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

The TIRZ Affordable Housing Fund originated as a result of proceeds from the property taxes and TIRZ. The Housing and Community Development Department uses these funds to promote affordable housing initiatives.

BUDGET SUMMARY BY FUND
($ Thousands)

	General Fund	Airport System*	Conven. & Entertain. Facilities*	Houston Emergency Center
Beginning Fund Balance - Unassigned	299,911	0	111,982	2,553
Revenues and Other Sources	3,131,900	778,398	141,333	30,345
Total Available Resources	3,431,811	778,398	253,315	32,898
Maintenance & Operating Expenditures/Expenses				
Personnel Services	1,966,286	168,178	247	25,275
Supplies	24,268	10,305	0	246
Other Services and Charges	466,225	328,820	136	7,377
Equipment	262	0	0	0
Non-Capital Equipment	5,300	3,124	0	0
Total Maintenance & Operating Expenditures/Expenses	2,462,341	510,427	383	32,898
Debt Service & Other Uses	694,852	267,971	140,701	0
Total Expenditures/Expenses & Other Uses	3,157,193	778,398	141,084	32,898
Fund Balance - Unassigned	274,618	0	112,231	0
Total Budget	3,431,811	778,398	253,315	32,898
Changes to Unassigned Fund Balance	(797)	0	0	0
Ending Fund Balance - Unassigned	273,821	0	112,231	0

* Denotes Beginning Operating Fund Balance

Totals include interfund eliminations and may reflect slight variances due to rounding

BUDGET SUMMARY BY FUND
($ Thousands)

	Municipal Building Security	Municipal Technology Fee	Local Youth Diversion	Police Auto Dealers
Beginning Fund Balance - Unassigned	1,379	525	2,185	15,996
Revenues and Other Sources	797	864	853	12,466
Total Available Resources	2,176	1,389	3,038	28,462
Maintenance & Operating Expenditures/Expenses				
Personnel Services	16	0	787	5,994
Supplies	0	10	16	508
Other Services and Charges	512	1,237	47	2,957
Equipment	0	130	0	997
Non-Capital Equipment	0	0	1	0
Total Maintenance & Operating Expenditures/Expenses	528	1,377	851	10,456
Debt Service & Other Uses	0	0	0	2,950
Total Expenditures/Expenses & Other Uses	528	1,377	851	13,406
Fund Balance - Unassigned	1,648	12	2,187	15,056
Total Budget	2,176	1,389	3,038	28,462
Changes to Unassigned Fund Balance	0	0	0	0
Ending Fund Balance - Unassigned	1,648	12	2,187	15,056

Totals include interfund eliminations and may reflect slight variances due to rounding

BUDGET SUMMARY BY FUND
($ Thousands)

	Police Special Services	Police Asset Forfeit	Forensic Transition Special	Police Child Safety
Beginning Fund Balance - Unassigned	6,961	7,069	45	0
Revenues and Other Sources	9,413	2,031	0	3,310
Total Available Resources	16,374	9,100	45	3,310
Maintenance & Operating Expenditures/Expenses				
Personnel Services	7,085	5,140	0	0
Supplies	163	998	0	0
Other Services and Charges	2,736	970	0	3,310
Equipment	65	0	0	0
Non-Capital Equipment	2	1,992	0	0
Total Maintenance & Operating Expenditures/Expenses	10,051	9,100	0	3,310
Debt Service & Other Uses	0	0	0	0
Total Expenditures/Expenses & Other Uses	10,051	9,100	0	3,310
Fund Balance - Unassigned	6,323	0	45	0
Total Budget	16,374	9,100	45	3,310
Changes to Unassigned Fund Balance	0	0	0	0
Ending Fund Balance - Unassigned	6,323	0	45	0

Totals include interfund eliminations and may reflect slight variances due to rounding

BUDGET SUMMARY BY FUND
($ Thousands)

	DDSRF Drainage Charge	Houston TranStar Center	HPW Storm Water	HPW Building Inspection	HPW Water & Sewer *
Beginning Fund Balance - Unassigned	243,839	4,558	5,461	14,088	1,499,841
Revenues and Other Sources	120,170	3,273	123,577	119,469	2,107,259
Total Available Resources	364,009	7,831	129,038	133,557	3,607,100
Maintenance & Operating Expenditures/Expenses					
Personnel Services	2,257	1,370	39,733	84,648	311,053
Supplies	83	84	1,073	376	107,022
Other Services and Charges	6,108	2,226	48,859	32,039	807,169
Equipment	120	0	8,027	1,927	175,655
Non-Capital Equipment	15	70	520	1,026	6,815
Total Maintenance & Operating Expenditures/Expenses	8,583	3,750	98,212	120,016	1,407,714
Debt Service & Other Uses	150,220	0	27,826	4,786	920,371
Total Expenditures/Expenses & Other Uses	158,803	3,750	126,038	124,802	2,328,085
Fund Balance - Unassigned	205,206	4,081	3,000	8,755	1,279,015
Total Budget	364,009	7,831	129,038	133,557	3,607,100
Changes to Unassigned Fund Balance	0	0	0	0	0
Ending Fund Balance - Unassigned	205,206	4,081	3,000	8,755	1,279,015

* Denotes Beginning Operating Fund Balance

Totals include interfund eliminations and may reflect slight variances due to rounding

BUDGET SUMMARY BY FUND
($ Thousands)

	Contractor Responsibility	Houston Opioid Abatement	Human Trafficking Res. & Rec.	Maintenance Renewal & Replacement	BARC Special Revenue
Beginning Fund Balance - Unassigned	2,744	3,163	214	13,451	705
Revenues and Other Sources	1,590	503	104	48,631	16,228
Total Available Resources	4,334	3,666	318	62,082	16,933
Maintenance & Operating Expenditures/Expenses					
Personnel Services	375	655	0	8,985	12,176
Supplies	1	33	176	888	1,284
Other Services and Charges	121	606	20	34,309	3,193
Equipment	0	0	0	0	280
Non-Capital Equipment	0	13	0	5	0
Total Maintenance & Operating Expenditures/Expenses	497	1,307	196	44,187	16,933
Debt Service & Other Uses	630	0	0	0	0
Total Expenditures/Expenses & Other Uses	1,127	1,307	196	44,187	16,933
Fund Balance - Unassigned	3,207	2,359	122	17,895	0
Total Budget	4,334	3,666	318	62,082	16,933
Changes to Unassigned Fund Balance	0	0	0	0	0
Ending Fund Balance - Unassigned	3,207	2,359	122	17,895	0

Totals include interfund eliminations and may reflect slight variances due to rounding

BUDGET SUMMARY BY FUND
($ Thousands)

	Health Special Revenue	Laboratory Operations & Maintenance	Essential Public Health Services	Special Waste Transp. & Inspection	Swimming Pool Safety
Beginning Fund Balance - Unassigned	11	476	32,453	3,334	429
Revenues and Other Sources	17,520	552	9,038	5,513	1,220
Total Available Resources	17,531	1,028	41,491	8,847	1,649
Maintenance & Operating Expenditures/Expenses					
Personnel Services	10,712	0	27,008	4,293	1,198
Supplies	262	187	457	68	21
Other Services and Charges	5,328	414	9,950	779	353
Equipment	585	420	0	475	69
Non-Capital Equipment	72	0	4	36	5
Total Maintenance & Operating Expenditures/Expenses	16,959	1,021	37,419	5,651	1,646
Debt Service & Other Uses	0	0	0	0	0
Total Expenditures/Expenses & Other Uses	16,959	1,021	37,419	5,651	1,646
Fund Balance - Unassigned	572	7	4,072	3,196	3
Total Budget	17,531	1,028	41,491	8,847	1,649
Changes to Unassigned Fund Balance	0	0	0	0	0
Ending Fund Balance - Unassigned	572	7	4,072	3,196	3

Totals include interfund eliminations and may reflect slight variances due to rounding

BUDGET SUMMARY BY FUND
($ Thousands)

	Park Golf Special	Bayou Greenway 2020	Park Special	ParkHouston Special Revenue
Beginning Fund Balance - Unassigned	1,784	629	3,590	2,301
Revenues and Other Sources	9,183	0	3,293	20,645
Total Available Resources	10,967	629	6,883	22,946
Maintenance & Operating Expenditures/Expenses				
Personnel Services	4,553	0	1,034	8,508
Supplies	1,701	0	996	348
Other Services and Charges	2,626	0	2,170	6,532
Equipment	0	0	60	6
Non-Capital Equipment	0	0	0	0
Total Maintenance & Operating Expenditures/Expenses	8,880	0	4,260	15,394
Debt Service & Other Uses	404	0	0	5,193
Total Expenditures/Expenses & Other Uses	9,284	0	4,260	20,587
Fund Balance - Unassigned	1,683	629	2,623	2,359
Total Budget	10,967	629	6,883	22,946
Changes to Unassigned Fund Balance	0	0	0	0
Ending Fund Balance - Unassigned	1,683	629	2,623	2,359

Totals include interfund eliminations and may reflect slight variances due to rounding

BUDGET SUMMARY BY FUND
($ Thousands)

	Historic Preserv.	P&DD Special Revenue	Tourism Promotion Special Rev	Cable TV
Beginning Fund Balance - Unassigned	2,799	5,738	1,259	1,685
Revenues and Other Sources	500	7,993	24,164	2,143
Total Available Resources	3,299	13,731	25,423	3,828
Maintenance & Operating Expenditures/Expenses				
Personnel Services	85	7,884	3,566	1,307
Supplies	1	241	86	13
Other Services and Charges	362	4,768	20,549	1,007
Equipment	0	0	0	921
Non-Capital Equipment	0	0	0	0
Total Maintenance & Operating Expenditures/Expenses	448	12,893	24,201	3,248
Debt Service & Other Uses	0	0	300	0
Total Expenditures/Expenses & Other Uses	448	12,893	24,501	3,248
Fund Balance - Unassigned	2,851	838	922	580
Total Budget	3,299	13,731	25,423	3,828
Changes to Unassigned Fund Balance	0	0	0	0
Ending Fund Balance - Unassigned	2,851	838	922	580

Totals include interfund eliminations and may reflect slight variances due to rounding

BUDGET SUMMARY BY FUND
($ Thousands)

	Municipal Jury Fund	DDSRF Ad Valorem Tax	DDSRF Metro ET AL	Total Gen. Fund Enterprise & Special
Beginning Fund Balance - Unassigned	80	199,050	5,959	2,498,247
Revenues and Other Sources	18	219,032	167,252	7,140,580
Total Available Resources	98	418,082	173,211	9,638,827
Maintenance & Operating Expenditures/Expenses				
Personnel Services	0	0	47,606	2,758,014
Supplies	0	1,350	11,844	165,109
Other Services and Charges	0	5,747	77,187	1,886,749
Equipment	0	11,384	263	201,646
Non-Capital Equipment	0	0	666	19,666
Total Maintenance & Operating Expenditures/Expenses	0	18,481	137,566	5,031,184
Debt Service & Other Uses	0	227,802	29,686	2,473,692
Total Expenditures/Expenses & Other Uses	0	246,283	167,252	7,504,876
Fund Balance - Unassigned	98	171,799	5,959	2,133,951
Total Budget	98	418,082	173,211	9,638,827
Changes to Unassigned Fund Balance	0	0	0	(797)
Ending Fund Balance - Unassigned	98	171,799	5,959	2,133,154

Totals include interfund eliminations and may reflect slight variances due to rounding

TAX INCREMENT REINVESTMENT ZONES

The City of Houston implements capital improvement projects through a financing mechanism called a Tax Increment Reinvestment Zone (TIRZ). TIRZs use tax increment revenue generated by increased value within the zone to promote development and redevelopment. As development occurs within each zone, the taxes generated by the increase in value attributable to those improvements, or "tax increment", are captured in separate funds set up for each TIRZ. These funds are then used to pay for approved project costs. For a majority of these TIRZs, the City has created a companion redevelopment authority (RDA) to implement the project and financing plan.

The City of Houston has created twenty-eight TIRZs; currently twenty-seven TIRZs are actively led by the City.

- Each TIRZ is created by action of City Council pursuant to a project plan and reinvestment zone financing plan approved by City Council.
- Each TIRZ has a Board of Directors that is appointed by the Mayor and confirmed by City Council; the TIRZ Board is responsible for implementing the project plan approved by City Council.
- Each TIRZ has a termination date incorporated into the ordinance that created it. City Council can extend the term of each TIRZ.
- Each TIRZ Board prepares an annual budget that is submitted to City Council for approval.

The Mayor's Office of Economic Development coordinates the preparation and presentation of the budgets to City Council. These budgets are approved separately from the City's budget.

TIRZ/Authority	Created	Termination	Size (acres)
#1 / St. George Place RDA	12/12/1990	12/31/2045	1,054.60
#2 / Midtown RDA	12/14/1994	12/31/2050	915.56
#3 / Main St./Market Sq. RDA	12/13/1995	12/31/2043	1,061.49
#4 / Village Enclaves RDA	09/25/1996	12/31/2013	1,189.86
#5 / Memorial Heights RDA	12/18/1996	12/31/2048	1,455.73
#6 / Eastside RDA	01/15/1997	12/31/2027	769.99
#7 / OST/Almeda Corridors RDA	05/07/1997	12/31/2038	2,165.31
#8 / Gulfgate RDA	12/10/1997	12/31/2044	8,730.76
#9 / South Post Oak RDA	12/17/1997	12/31/2045	1,775.25
#10 / Lake Houston RDA	12/17/1997	12/31/2048	4,052.66
#11 / Greater Greenspoint RDA	08/26/1998	12/31/2050	3,701.60
#12 / City Park RDA	12/02/1998	12/31/2050	685.22
#13 / Old Sixth Ward RDA	12/22/1998	12/31/2028	249.54
#14 / Fourth Ward RDA	06/09/1999	12/31/2049	276.99
#15 / East Downtown RDA	07/07/1999	12/31/2040	387.02
#16 / Uptown DA	07/07/1999	12/31/2040	2,758.22
#17 / Memorial City RDA	07/21/1999	12/31/2029	998.43
#18 / Fifth Ward RDA	07/21/1999	12/31/2049	1,125.14
#19 / Upper Kirby RDA	07/21/1999	12/31/2040	873.98
#20 / Southwest Houston RDA	12/15/1999	12/31/2040	6,621.76
#21 / Hardy Place RDA	12/17/2003	12/31/2040	1,492.11
#22 / Leland Woods RDA	12/23/2003	12/31/2050	2,616.43
#23 / Harrisburg RDA	10/25/2011	12/31/2040	1,757.87
#24 / Greater Houston RDA	12/18/2012	12/31/2042	7,588.46
#25 / Hiram Clarke/Fort Bend RDA	08/13/2013	12/31/2042	6,110.97
#26 / Sunnyside RDA	11/16/2015	12/31/2045	4,597.03
#27 / Montrose RDA	12/15/2015	12/31/2045	608.14
#28 / Texas Medical Center	12/14/2022	12/31/2052	1,332.44

TAX RATE WORKSHEET

Pursuant to section 26.04(e-5) of the Texas Tax Code, the governing body of a taxing unit shall include as an appendix to the taxing unit's budget for a fiscal year the tax rate calculation forms used by the designated officer or employee of the taxing unit to calculate the no-new-revenue tax rate and the voter-approval tax rate of the taxing unit for the tax year in which the fiscal year begins. At the time of the City's preparation of the Proposed FY2027 Operating Budget, the Texas Comptroller has not made available the tax rate calculation forms for Tax Year 2026. To establish the City's good faith compliance with applicable requirements of the Texas Tax Code, the City has attached to this appendix the completed tax rate calculation forms for last Tax Year 2025. The City will update this appendix by inserting the completed tax rate calculation forms for Tax Year 2026 as soon as practicable after they are available.

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Houston, City	832-393-9099
Taxing Unit Name	Phone *(area code and number)*
Alma.Tamborello@houstontx.gov	www.houstontx.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 268,436,802,407
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 268,436,802,407
4.	**Prior year total adopted tax rate.**	$ 0.519190 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. **Original prior year ARB values:** $ 59,061,878,304	
	B. **Prior year values resulting from final court decisions:** - $ 53,293,038,003	
	C. **Prior year value loss.** Subtract B from A.[3]	$ 5,768,840,301
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**	
	A. **Prior year ARB certified value:** $ 52,920,239,543	
	B. **Prior year disputed value:** - $ 6,096,411,595	
	C. **Prior year undisputed value.** Subtract B from A.[4]	$ 46,823,827,948
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 52,592,668,249

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 321,029,470,656
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: $ 670,670,360 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 1,007,497,450 C. **Value loss.** Add A and B. [6]	$ 1,678,167,810
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. **Prior year market value:** $ 4,885,933 B. **Current year productivity or special appraised value:** - $ 19,170 C. **Value loss.** Subtract B from A. [7]	$ 4,866,763
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 1,683,034,573
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0. [8]	$ 41,796,826,911
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 277,549,609,172
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 1,441,009,815
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 60,056,833
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 1,501,066,648
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] A. **Certified values:** $ 311,578,976,939 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] - $ 47,212,565,460 E. **Total current year value.** Add A and B, then subtract C and D.	$ 264,366,411,479

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13]	
	A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 16,715,144,302	
	B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified r[oll] [15] ..... + $ 8,377,416,365	
	C. **Total value under protest or not certified.** Add A and B.	$ 25,092,560,667
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 289,458,972,146
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 82,262,493
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 5,204,316,575
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 5,286,579,068
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 284,172,393,078
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.528223 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ _____ /$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(c-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.378605 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 321,029,470,656
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 1,215,433,627
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A.** **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + $ 43,794,790 **B.** **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 158,244,877 **C.** **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0 **D.** **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ -114,450,087 **E.** Add Line 31 to 32D.	$ 1,100,983,540
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 284,172,393,078
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.387435 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26] **A.** **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0 **B.** **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27] **A.** **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0 **B.** **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. – $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..... $ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... $ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024..... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.387435 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... $ 0	
	B. Divide Line 41A by Line 33 and multiply by $100..... $ 0.000000 /$100	
	C. Add Line 41B to Line 40.	$ 0.387435 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **– or –** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.400995 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount $ 382,369,817 **B.** Subtract **unencumbered fund amount** used to reduce total debt. – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) – $ 0 **D.** Subtract **amount paid** from other resources – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 382,369,817
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 58,204,813
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 324,165,004
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] 96.60 % **B.** Enter the prior year actual collection rate. 96.60 % **C.** Enter the 2023 actual collection rate. 96.21 % **D.** Enter the 2022 actual collection rate. 97.25 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	96.60 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 335,574,538
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 289,458,972,146
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.115931 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.516926 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[37] **– or –** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 289,458,972,146
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.528223 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.528223 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.516926 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.516926 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[40] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 289,458,972,146
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.516926 /$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.569718 /$100
	B. Unused increment rate (Line 67)	$ 0.024009 /$100
	C. Subtract B from A	$ 0.545709 /$100
	D. Adopted Tax Rate	$ 0.519190 /$100
	E. Subtract D from C	$ 0.026519 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 281,581,210,075
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 74,672,521
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.523479 /$100
	B. Unused increment rate (Line 66)	$ 0.028524 /$100
	C. Subtract B from A	$ 0.494955 /$100
	D. Adopted Tax Rate	$ 0.519190 /$100
	E. Subtract D from C	$ -0.024235 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 277,880,171,716
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.546165 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.546165 /$100
	D. Adopted Tax Rate	$ 0.533640 /$100
	E. Subtract D from C	$ 0.012525 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 247,219,885,068
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 30,964,290
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 105,636,811 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.036494 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.553420 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.387435 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 289,458,972,146
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.000172 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.115931 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.503538 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.519190 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 277,549,609,172
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 284,172,393,078
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.553420 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.528223 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate ..... $ 0.553420 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 69

De minimis rate. ..... $ 0.503538 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [54]

print here ▶ Alma Tamborello
Printed Name of Taxing Unit Representative

sign here ▶ DocuSigned by: Alma Tamborello
Taxing Unit Representative

9/24/2025
Date

[54] Tex. Tax Code §§26.04(c-2) and (d-2)