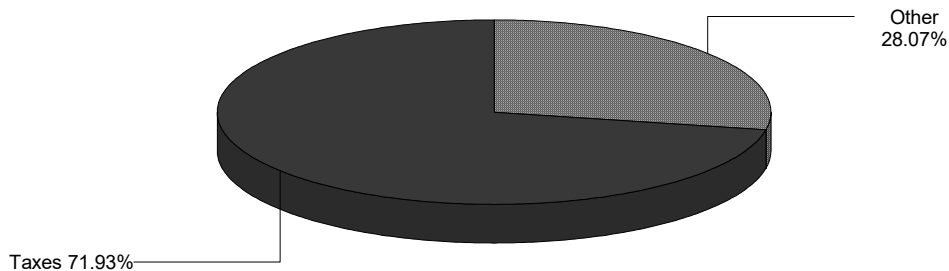


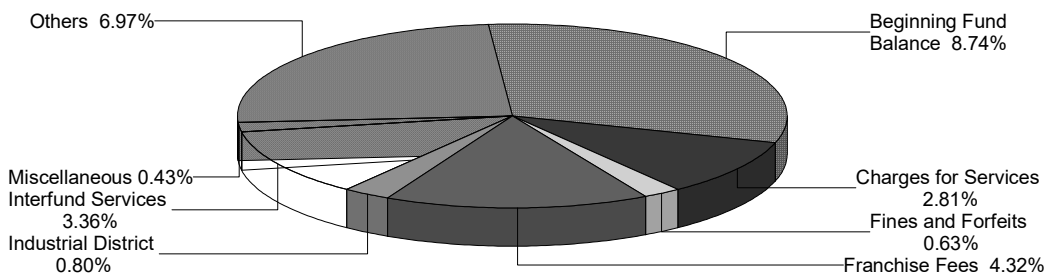
## GENERAL FUND RESOURCES SUMMARY

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)



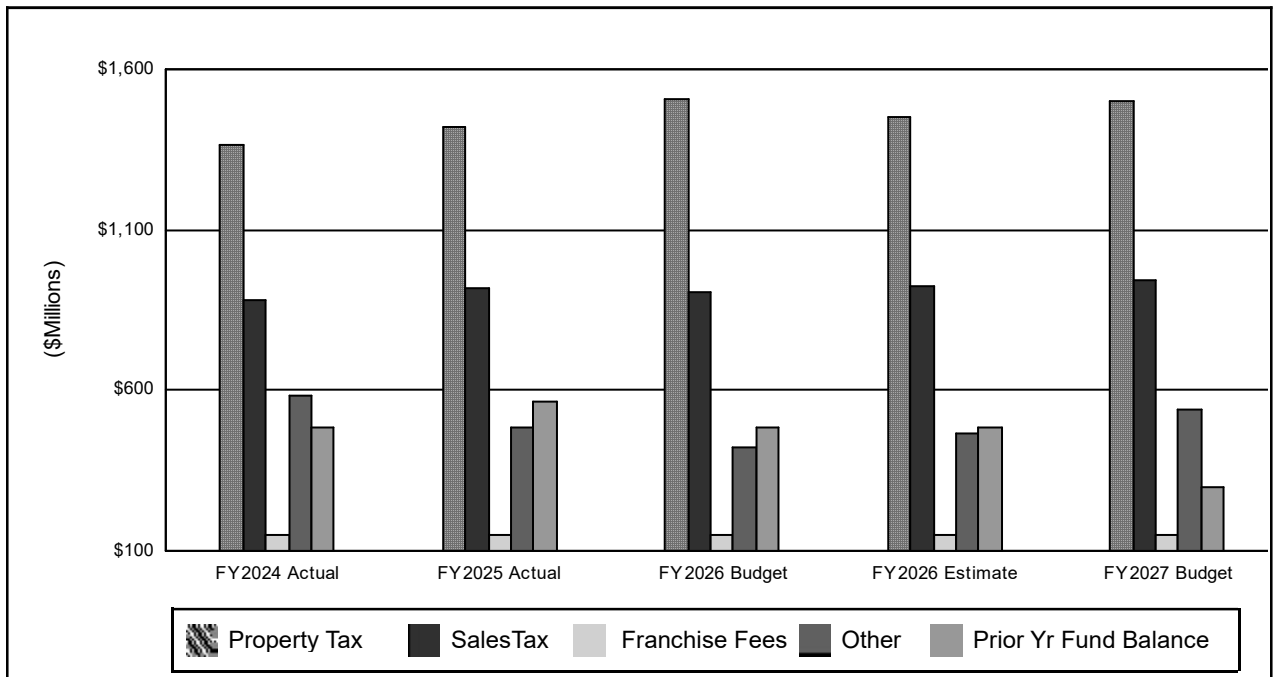
**FISCAL YEAR 2027 BUDGET**

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

<b>RESOURCE CATEGORIES</b>	<b>RESOURCE FY2027 BUDGET*</b>	<b>% OF TOTAL BUDGET</b>
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%
<b>Total Revenue</b>	<b>3,087,664</b>	<b>89.97%</b>
Sale of Capital Assets	2,694	0.08%
Transfers In	41,543	1.21%
Beginning FY2027 Fund Balance	299,911	8.74%
<b>TOTAL RESOURCES</b>	<b>3,431,812</b>	<b>100.00%</b>
* 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**

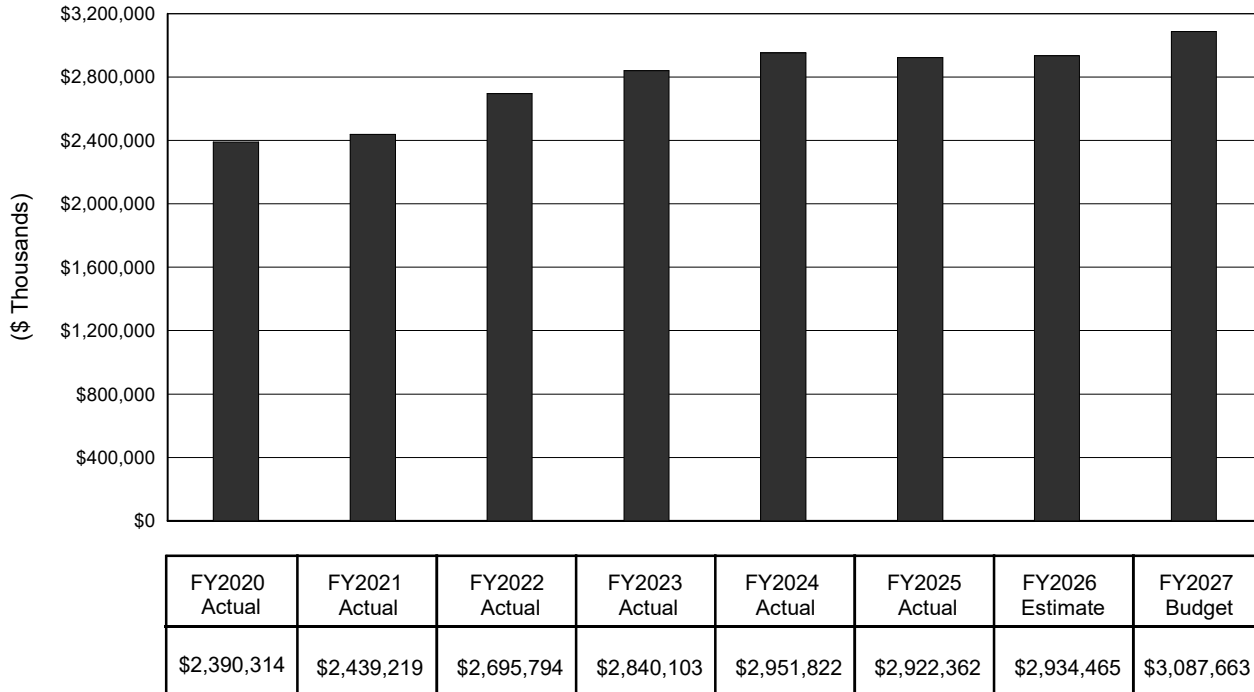


Table I below provides the FY2027 General Fund revenue budget by categories. As shown, the total revenue is expected to be \$3.1 billion or \$153.2 million higher than the projected FY2026 revenue.

**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)
<b>Total</b>	<b>2,934,465</b>	<b>3,087,664</b>	<b>153,199</b>

**Taxes**

Property Taxes

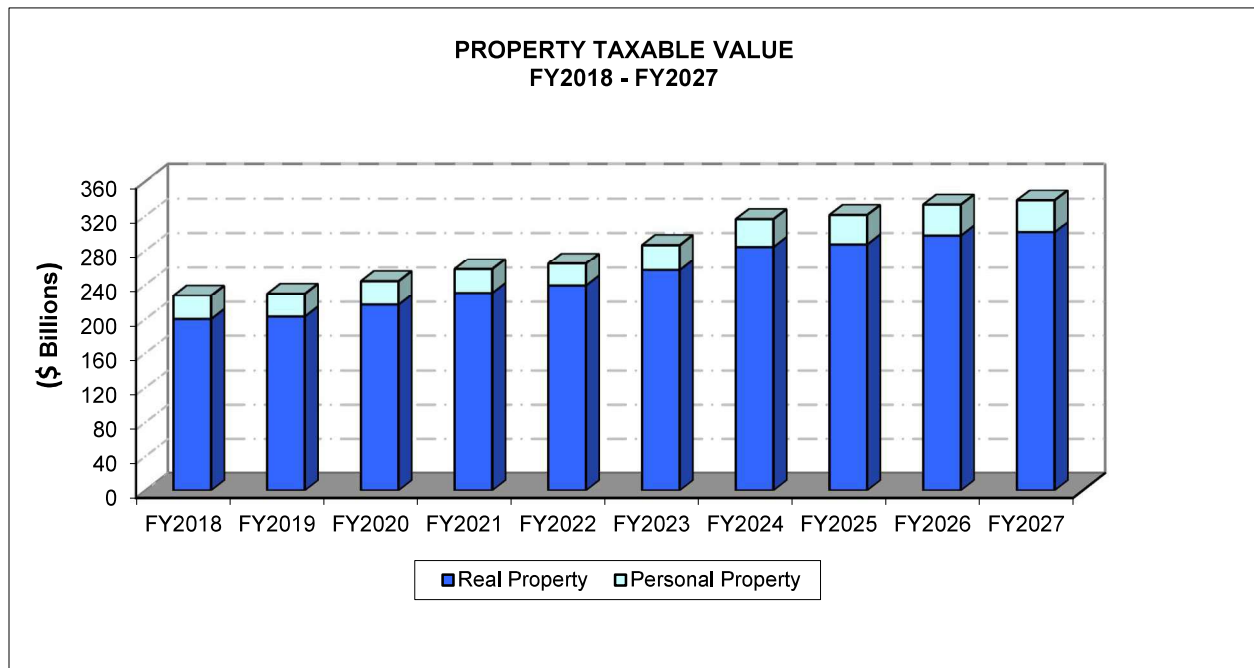
General property taxes are ad valorem taxes levied on the assessed valuation of real and personal property. Taxable values for all real and personal property within the City, depending on their locations, are established by the Harris Central Appraisal District (HCAD), Montgomery Central Appraisal District (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)

<u>Fiscal Year</u>	<u>Tax Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Value</u>
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 budget 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.

<u>Population (1)</u>		<u>CPI (2)</u>		
July 1, 2003	2,009,669	2003	163.7	
July 1, 2004	2,012,626 + 0.1471%	2004	169.5	+ 3.5431%
July 1, 2005	2,076,189 + 3.1582%	2005	175.6	+ 3.5988%

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**FISCAL YEAR 2027 BUDGET**

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

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**FISCAL YEAR 2027 BUDGET**

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

Proposition H	<u>\$90,000</u>
<b>FY2027 CAP (5a)</b>	<b>\$1,522,627</b>

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

- (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.

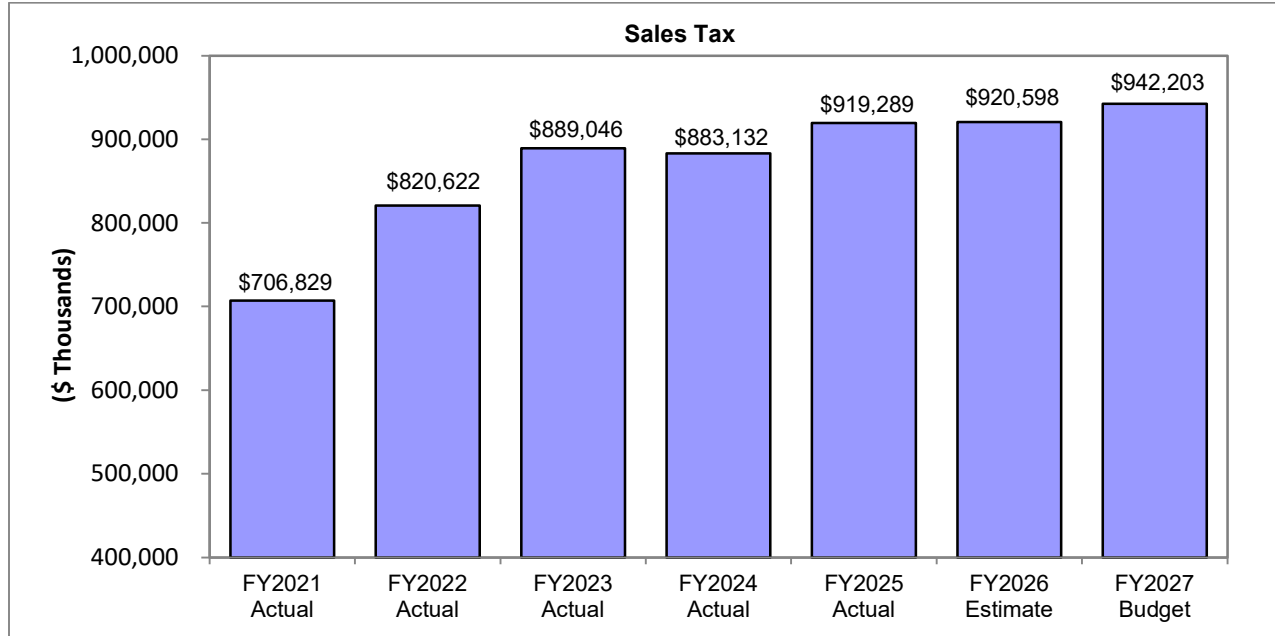
Sales Tax

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.

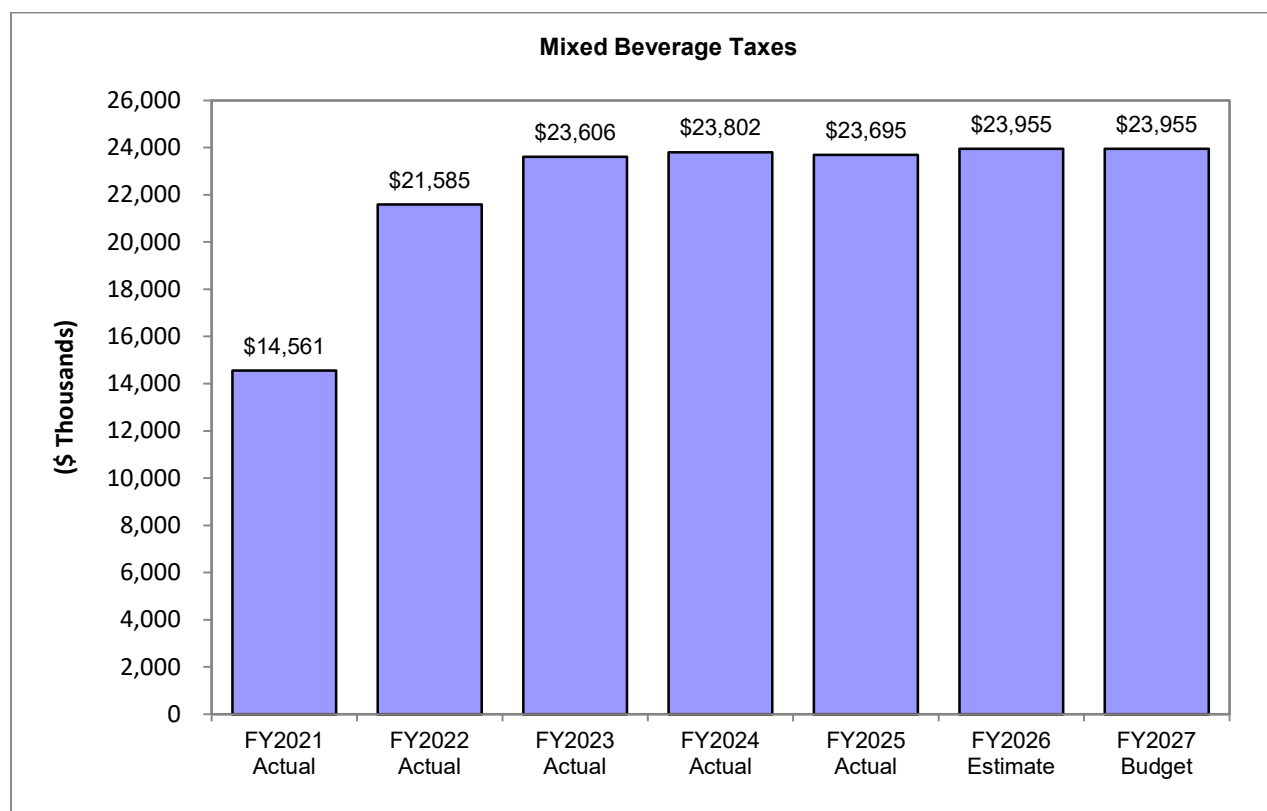
Mixed Beverage Tax

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

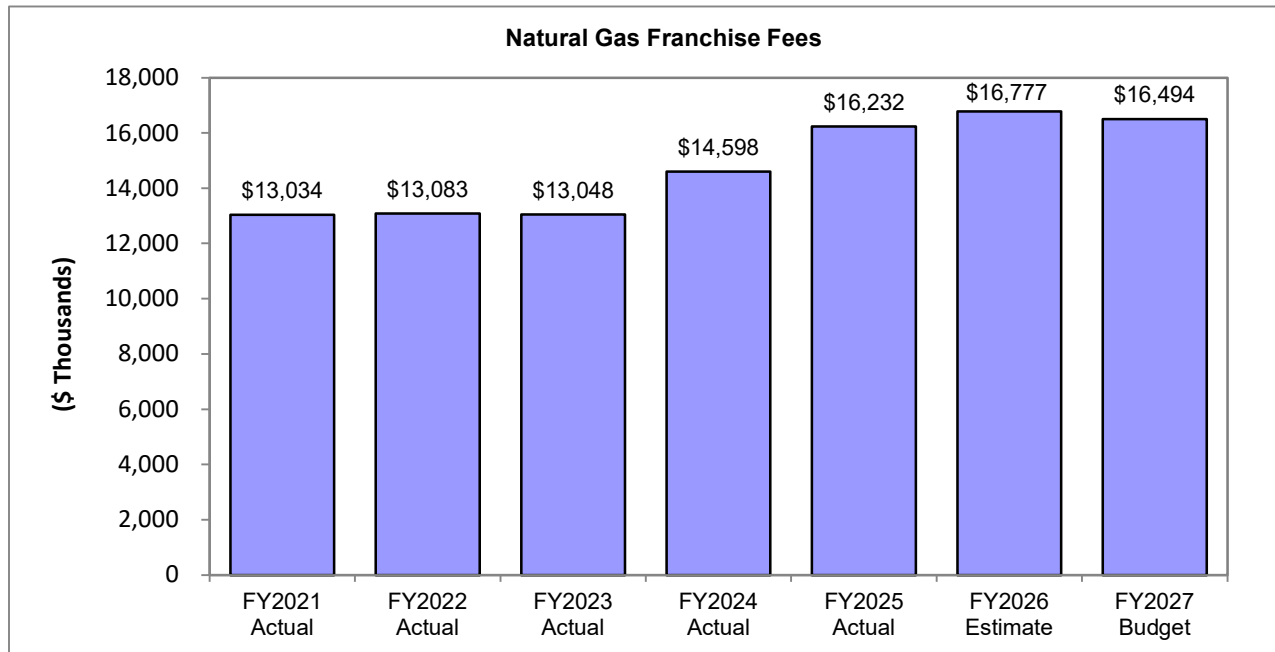
Like electric franchise fees, natural gas franchise fees are paid by utilities that use the City’s rights-of-way for the transportation, delivery, sale and distribution of natural gas to customers in the City.

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.



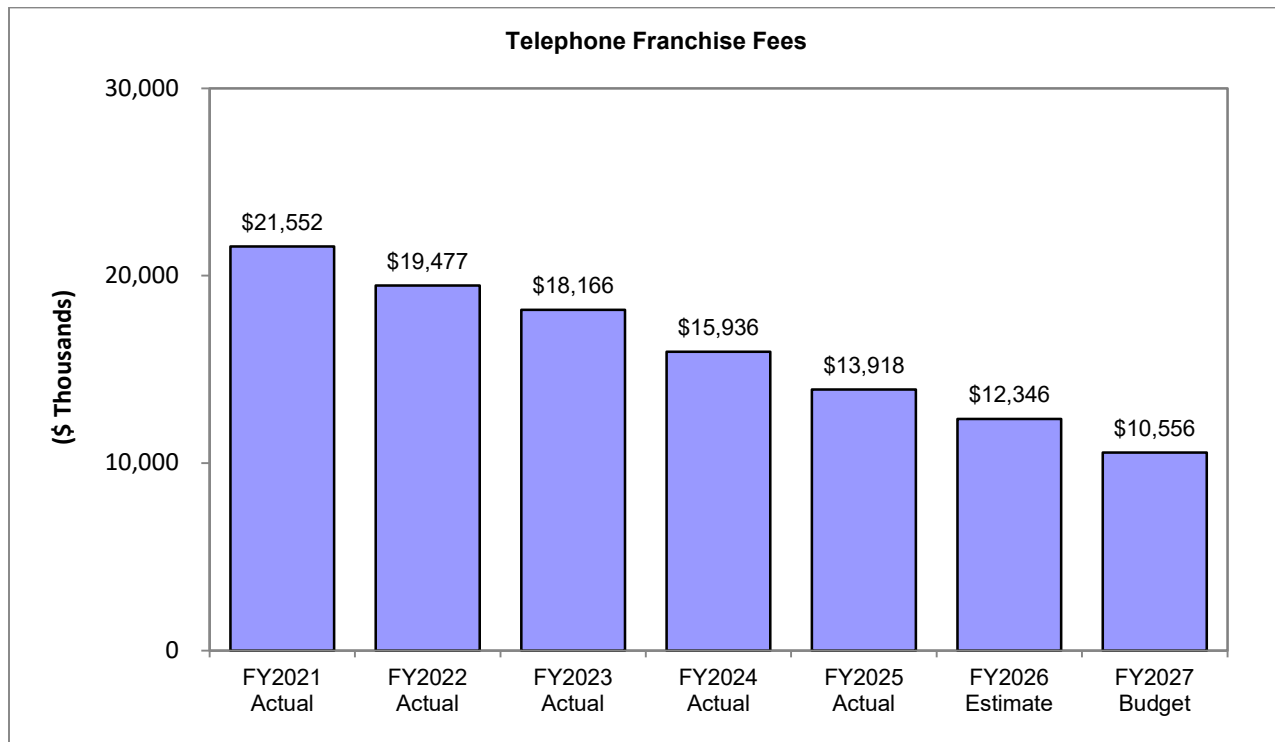
The City of Houston exercises original jurisdiction over the rates, operations and services of these natural gas utilities for the Houston area.

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**

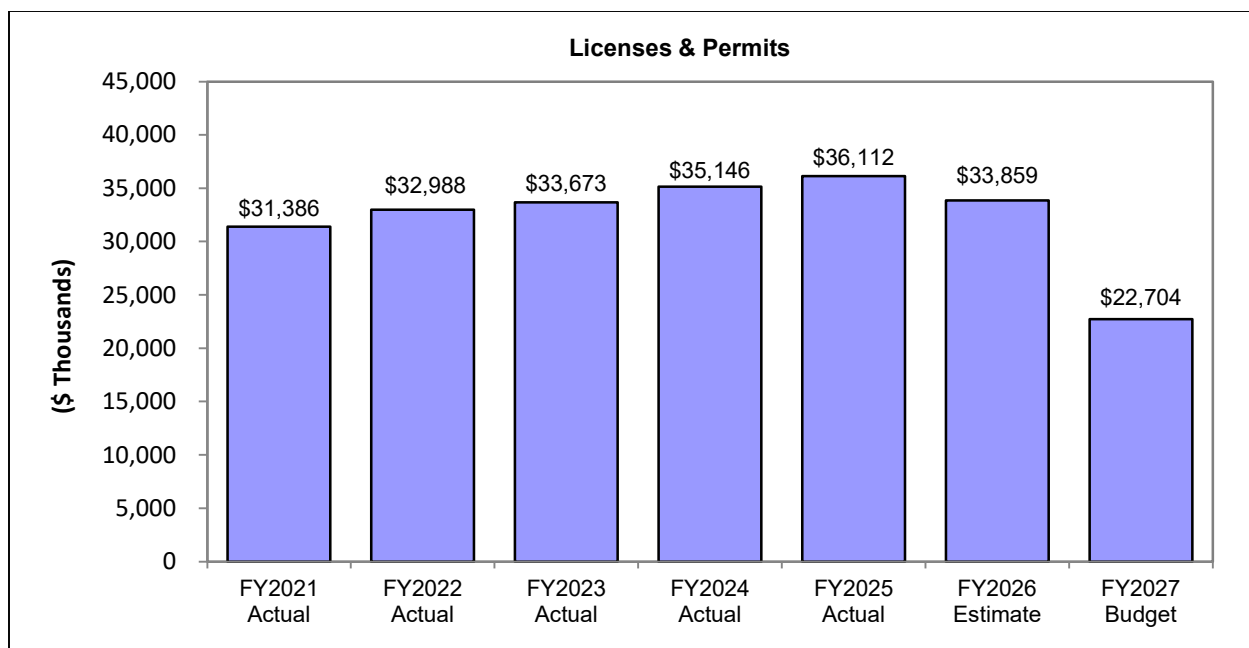
Right-of-Way Rental

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.

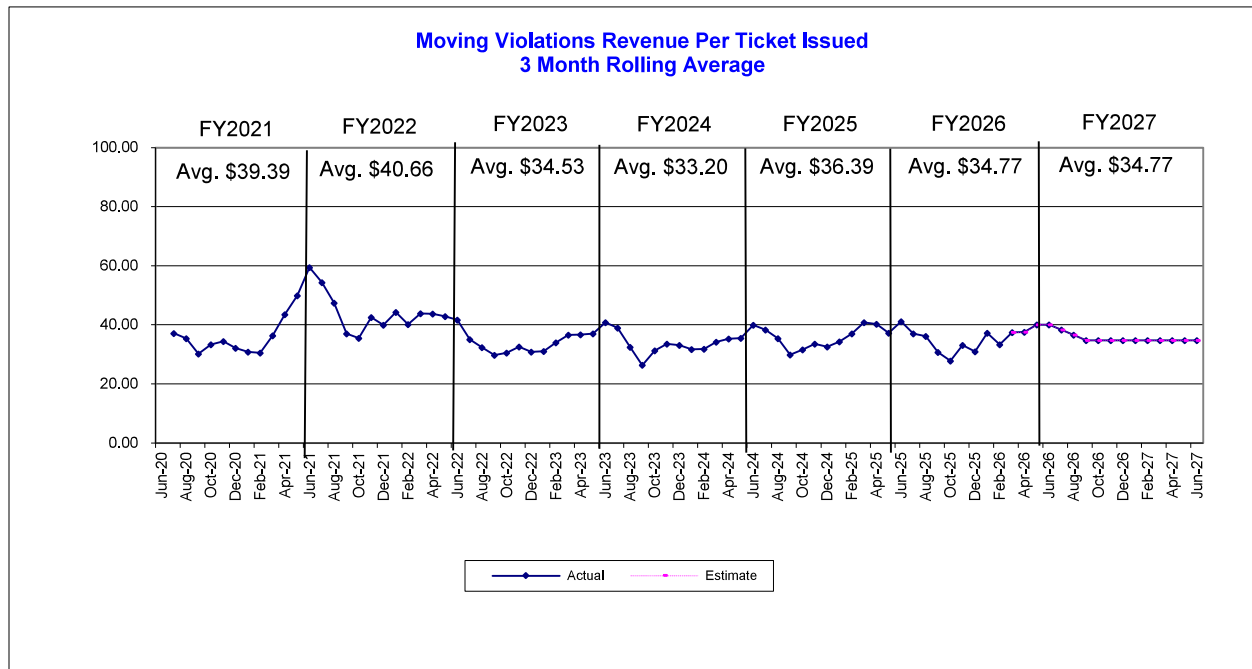
Payments received for other direct services performed by the General Fund are recovered throughout the year. The FY2027 projection of \$8.6 million is \$0.9 million higher than the FY2026 estimate of \$7.7 million.

Indirect Cost Recovery

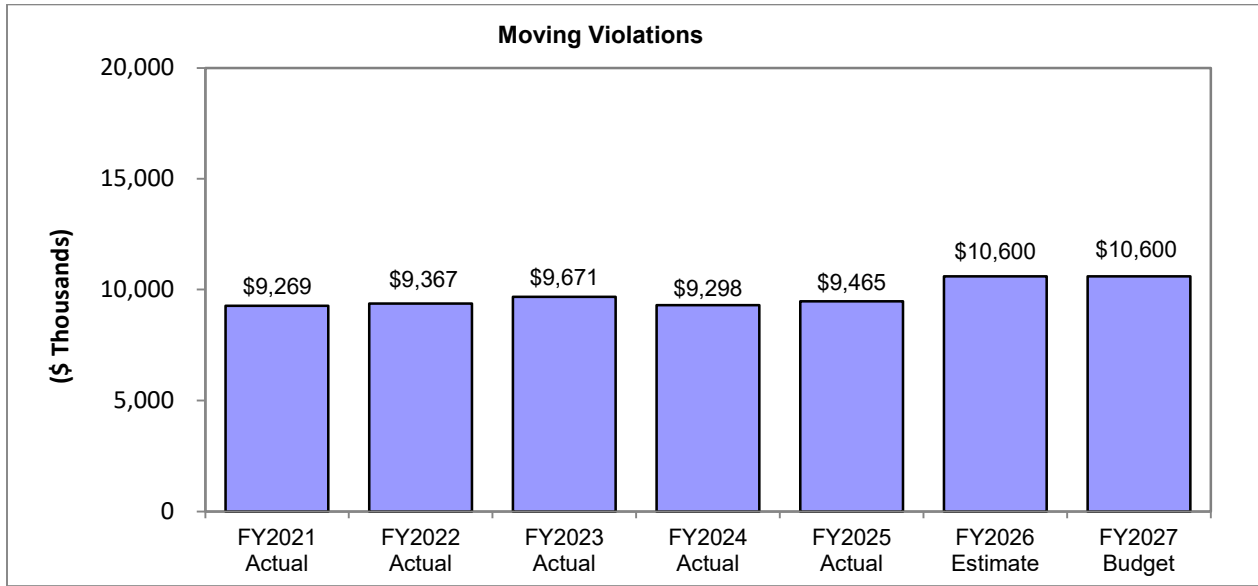
The General Fund provides citywide central support services and recovers the cost of these services through allocation of indirect costs. These amounts are determined through the preparation of an annual cost allocation plan, which distributes administrative overhead costs to General Fund operating departments 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.