

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.

FISCAL YEAR 2027 BUDGET

Business Area Budget Summary

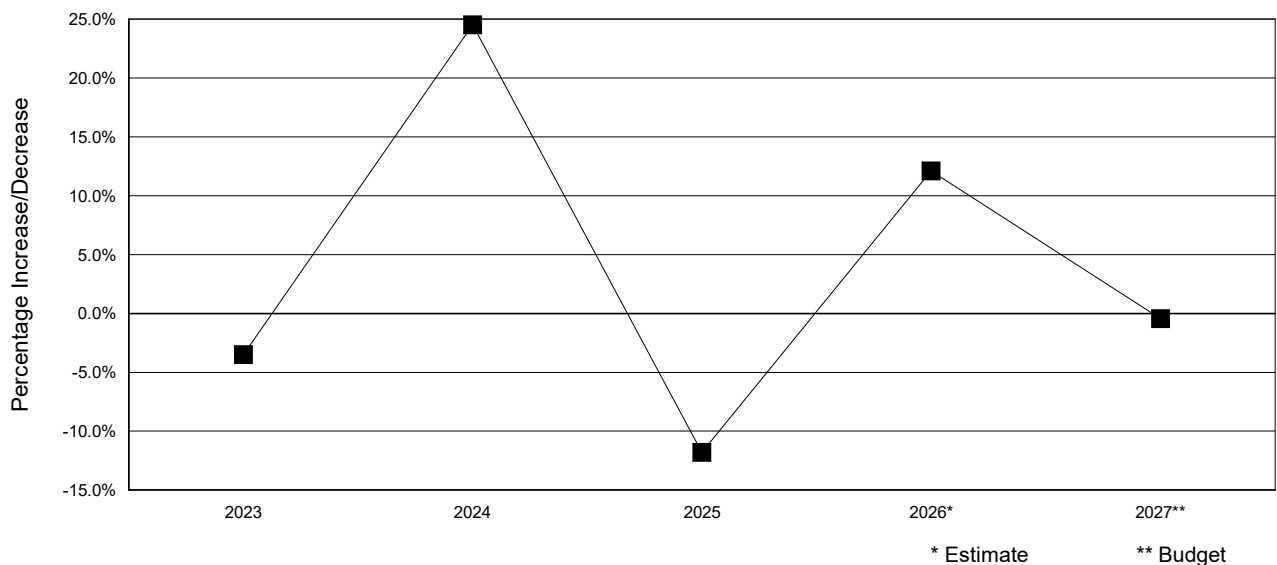
Fund Name : General Fund
Business Area : General Government
Fund No. /Bus. Area No. : 1000 / 9900

		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**



FISCAL YEAR 2027 BUDGET

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	<u>110,242,034</u>	<u>72,216,880</u>	<u>96,939,766</u>	<u>186,543,831</u>

FISCAL YEAR 2027 BUDGET

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

FISCAL YEAR 2027 BUDGET

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%

FISCAL YEAR 2027 BUDGET

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%

FISCAL YEAR 2027 BUDGET

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%

FISCAL YEAR 2027 BUDGET

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