

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 City-wide reimbursement for indirect cost allocation, transfer from Houston First Local Government Corporation (LGC) pertaining to portion of Hotel Occupancy Tax revenue to be disbursed to the Houston Arts and transfer from Parking Management Fund.

Major expenditure items in General Government include the following:

- Payments related to Limited Purpose Annexation agreements which are offset by increased 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 property tax revenue funding sent to the Dedicated Drainage Street and Renewal Fund and funding sent to the Police Special Service Fund to support HPD overtime enhancement within Tax Increment Reinvestment Zones (TIRZs) which is offset by revenue from the TIRZs
- Health benefits costs for retiree civilians
- Contribution payment for the encouragement, promotion, improvement and application of arts to promote tourism which is offset by the revenues received from Houston First Local Government Corporation (LGC) funded by Hotel Occupancy Taxes.
- Tax Appraisal Fees
- Interest related payments for Tax Revenue Anticipation Note (TRANS), Houston Police Officers Pension System (HPOPS) and the Coastal Water Authority (CWA)
- Funding for maintenance renewal and replacement costs to be allocated to facilities condition assessment priority one and priority two items
- Citywide membership costs for organizations such as Greater Houston Partnership and Bay Area Houston Partnership
- Lease payments for Bob Lanier Public Works Building at 611 Walker
- Claims and Judgment payments related to lawsuits filed against the City

Department Organization

| | |
|--------------------|-------------|
| General Government | |
| | 9900 |
| FTEs: | 0 |
| Exp.: | 218,119,856 |

Business Area Budget Summary

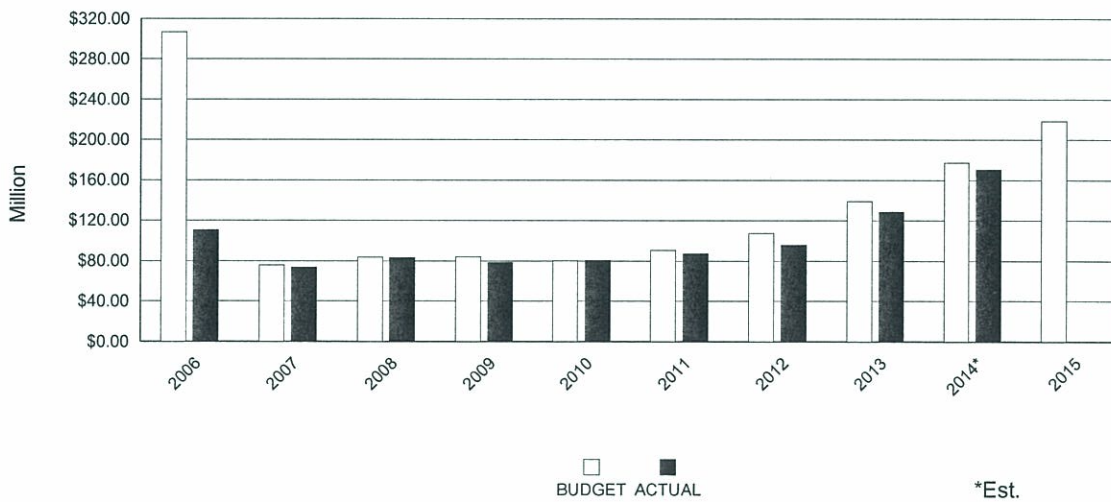
Fund Name : General Fund
 Business Area Name : General Government
 Fund No./Bus. Area No. : 1000 / 9900

| | | FY2013 Actual | FY2014 Current Budget | FY2014 Estimate | FY2015 Budget |
|--------------|------------------------------------|------------------|--------------------------|--------------------|------------------|
| Expenditures | Personnel Services | 12,564,096 | 12,883,703 | 5,883,703 | 14,133,718 |
| | Supplies | 565,632 | 1,000,000 | 1,000,000 | 2,000,000 |
| | Other Services and Charges | 94,971,196 | 111,927,356 | 111,927,356 | 109,110,933 |
| | Total M & O Expenditures | 108,100,924 | 125,811,059 | 118,811,059 | 125,244,651 |
| | Debt Service & Other Uses | 20,324,421 | 51,620,273 | 51,620,273 | 92,875,205 |
| | Total Expenditures | 128,425,345 | 177,431,332 | 170,431,332 | 218,119,856 |
| Revenues | | 62,925,872 | 53,829,848 | 55,281,122 | 62,224,702 |
| 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 FY2015 Budget includes:
- o Limited Purpose Annexation Sales Tax payments of \$48.5 million.
 - o Transfer of \$32.5 million captured revenue to the Dedicated Drainage Street and Renewal Fund.
 - o Transfer of \$21.2 million to the Houston Forensic Science Local Government Corporation (LGC).
 - o \$17.3 million for the encouragement, promotion improvement, and application of the arts to promote tourism, offset by Hotel Occupancy Tax revenue from Houston First.
 - o \$14.5 million for 380 payments (\$5.6 million Bayou Greenway 2020).
 - o \$14.3 million for transfer to the new Maintenance Renewal and Replacement Special Revenue Fund.
 - o \$13.3 million for Claims and Judgment payments related to lawsuits filed against the City.
 - o Contingency funding of \$3.3 million for unplanned expenditures in other General Fund Departments.
 - o Energy Contingency of \$3 million (Fuel \$2 million, Electricity \$1 million).
 - o \$1.5 million for the City of Houston Youth Summer Job Program (SJP).

**General Government
 Current Budget vs Actual Expenditures**



FISCAL YEAR 2015 BUDGET

Business Area Revenue Summary

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

| Commit Item | Description | FY2014 Current Budget | FY2014 Estimate | FY2015 Budget |
|--------------------|--|------------------------------|------------------------|----------------------|
| 9900010003 | General City Wide | | | |
| 416020 | Miscellaneous Franchise Fee | 1,500,000 | 1,500,000 | 1,500,000 |
| 422122 | Municipal Service Fees - TIRZ | 4,729,200 | 4,729,200 | 4,729,200 |
| 422141 | Intergovernmental Revenue - TIRZ | 4,503,773 | 4,937,902 | 5,750,193 |
| 425010 | Indirect Cost Recovery-Aviation | 2,651,941 | 2,651,941 | 2,838,374 |
| 425020 | Indirect Cost Recovery - Civic Center | 328,479 | 328,479 | 233,181 |
| 425030 | Indirect Cost-CUS Fund | 6,173,346 | 6,173,346 | 8,441,300 |
| 425060 | Indirect Cost Recover -Public TV | 40,528 | 40,528 | 108,499 |
| 425070 | Indirect Cost-Building Inspection | 1,438,831 | 1,438,831 | 1,454,707 |
| 425080 | Indirect Cost Recovery-Street & Drainage | 1,120,158 | 1,120,158 | 1,015,054 |
| 425090 | Indirect Cost Recovery-911 Emergency | 110,000 | 110,000 | 110,000 |
| 425100 | Indirect Cost Recovery-Other | 3,603,392 | 3,603,392 | 6,260,244 |
| 426330 | Miscellaneous Copies Fees | 1,200 | 8,107 | 1,200 |
| 434305 | Judgments & Claims | 100,000 | 0 | 100,000 |
| 434330 | Subrogations | 10,000 | 10,000 | 10,000 |
| 434505 | Prior Year Expenditure Recovery | 50,000 | 0 | 50,000 |
| 434510 | Prior Year Revenue | 50,000 | 0 | 50,000 |
| 445050 | Cell Tower Revenue | 250,000 | 250,000 | 250,000 |
| 452020 | Recoveries & Refunds | 800,000 | 800,000 | 800,000 |
| 452030 | Miscellaneous Revenue | 250,000 | 0 | 250,000 |
| 490060 | Transfer from Civic Center | 1,380,000 | 1,380,000 | 1,380,000 |
| 490120 | Transfer from Component Unit | 17,239,000 | 18,699,238 | 19,892,750 |
| 490140 | Transfer from Parking Management | 7,500,000 | 7,500,000 | 7,000,000 |
| Total | General City Wide | 53,829,848 | 55,281,122 | 62,224,702 |
| Total | General Government | 53,829,848 | 55,281,122 | 62,224,702 |

FISCAL YEAR 2015 BUDGET

Business Area Expenditure Summary

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

| Commit Item | Description | FY2013 Actual | FY2014 Current Budget | FY2014 Estimate | FY2015 Budget |
|---------------------------------|--|--------------------|-----------------------|--------------------|--------------------|
| 503040 | Health/Life Ins.Ret-Classified | 762,163 | 0 | 0 | 0 |
| 503050 | Health/Life Insurance - Retiree Civilian | 11,145,207 | 12,883,703 | 5,883,703 | 14,133,718 |
| 503110 | Workers Compensation-Classified-Claim | 656,726 | 0 | 0 | 0 |
| Total | Personnel Services | 12,564,096 | 12,883,703 | 5,883,703 | 14,133,718 |
| 511110 | Fuel | 565,632 | 1,000,000 | 1,000,000 | 2,000,000 |
| Total | Supplies | 565,632 | 1,000,000 | 1,000,000 | 2,000,000 |
| 520110 | Management Consulting Services | 2,119,488 | 731,000 | 731,000 | 639,521 |
| 520112 | Banking Services | 96,929 | 127,800 | 127,800 | 127,800 |
| 520115 | Real Estate Lease/Office Rental | 4,003,049 | 4,650,000 | 4,650,000 | 4,650,000 |
| 520121 | IT Application Svcs | 276,827 | 0 | 0 | 0 |
| 520144 | Limited Purpose Annexation Payment | 41,901,180 | 45,846,132 | 45,846,132 | 48,473,682 |
| 520145 | Criminal Intelligence Services | 855,630 | 3,000,000 | 3,000,000 | 0 |
| 520605 | Advertising Services | 514,777 | 500,000 | 500,000 | 500,000 |
| 520730 | Tax Appraisal Fees | 7,623,228 | 7,650,000 | 7,650,000 | 8,100,000 |
| 520735 | Tax Refunds | 0 | 330,776 | 330,776 | 0 |
| 520750 | Elections | 536,354 | 2,000,000 | 2,000,000 | 0 |
| 520755 | Contingency | 0 | 5,787,013 | 5,787,013 | 5,218,816 |
| 520757 | Maintenance Renewal and Replacement | 0 | 3,000,000 | 3,000,000 | 0 |
| 520760 | Contributions | 14,029,902 | 16,127,910 | 16,127,910 | 17,322,910 |
| 520765 | Membership & Professional Fees | 1,489,114 | 1,685,122 | 1,685,122 | 1,685,122 |
| 521505 | Electricity | 0 | 1,000,000 | 1,000,000 | 1,000,000 |
| 521610 | Voice Services | 760,334 | 0 | 0 | 0 |
| 521905 | Legal Services | 2,013,166 | 1,085,000 | 1,085,000 | 1,585,000 |
| 522205 | Metro Commuter Passes | 742,689 | 720,000 | 720,000 | 720,000 |
| 522430 | Miscellaneous Other Services & Charges | 3,194,016 | 3,664,813 | 3,664,813 | 4,806,292 |
| 522620 | Claims & Judgments | 11,354,299 | 13,017,101 | 13,017,101 | 13,277,101 |
| 522795 | Other Interfund Services | 681,034 | 1,004,689 | 1,004,689 | 1,004,689 |
| 522845 | Interfund Vehicle Services | 2,779,180 | 0 | 0 | 0 |
| Total | Other Services and Charges | 94,971,196 | 111,927,356 | 111,927,356 | 109,110,933 |
| 531085 | Other Interest | 2,952,526 | 4,427,500 | 4,427,500 | 4,927,500 |
| 532015 | Transfers to Convention & Entertainment | 402,568 | 461,402 | 461,402 | 461,402 |
| 532020 | Transfers to Capital Projects | 1,147,150 | 0 | 0 | 0 |
| 532025 | Transfers to Special Revenues | 15,822,177 | 27,051,200 | 27,051,200 | 51,695,867 |
| 532040 | Transfers to Component Unit | 0 | 19,680,171 | 19,680,171 | 21,234,756 |
| 532135 | Ch.380 - Transfers to Other Funds | 0 | 0 | 0 | 14,555,680 |
| Total | Debt Service and Other Uses | 20,324,421 | 51,620,273 | 51,620,273 | 92,875,205 |
| Grand Total Expenditures | | 128,425,345 | 177,431,332 | 170,431,332 | 218,119,856 |