

## 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 2024 BUDGET**

**Business Area Program Summary**

**Business Area: General Government**

**Bus. Area No : 9900**

**Budget By Program (\$ in thousands):**

Program	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	198,533	133,274	217,868	127,272	224,500	127,643
Outside Consulting Professional Services	0	0	0	3,195	0	3,013
Post-Employment Benefits	0	0	0	12,849	0	22,223
Debt Service and Interfund Transfers	0	110,936	0	95,963	0	131,437
<b>Total</b>	<b>198,533</b>	<b>244,211</b>	<b>217,868</b>	<b>239,279</b>	<b>224,500</b>	<b>284,316</b>

**FTEs by Program:**

Program	FY2022 Actual		FY2023 Estimate		FY2024 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
<b>Total:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**FISCAL YEAR 2024 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 efficient.

**Mayor's Priority:** Sound Financial Management.

(\$ in thousands)

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	198,533	133,274	217,868	127,272	224,500	127,643

**Staffing:**

Fund	FY2022 Actual		FY2023 Estimate		FY2024 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	FY2022 Actual	FY2023 Target	FY2023 Estimate	FY2024 Target
Expenditures Adopted Budget vs Actual Utilization	112%	98%	106%	98%
Revenues Adopted Budget vs Actual Utilization	76%	100%	99%	100%

**FISCAL YEAR 2024 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. Profession services include expert advise, 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:** Sound Financial Management

(\$ in thousands)

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	0	0	3,195	0	3,013

**Staffing:**

Fund	FY2022 Actual		FY2023 Estimate		FY2024 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	FY2022 Actual	FY2023 Target	FY2023 Estimate	FY2024 Target
Expenditures Adopted Budget vs. Actual Utilization	N/A	98%	62%	98%

**FISCAL YEAR 2024 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:** Sound Financial Management

(\$ in thousands)

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	0	0	12,849	0	22,223

**Staffing:**

Fund	FY2022 Actual		FY2023 Estimate		FY2024 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	FY2022 Actual	FY2023 Target	FY2023 Estimate	FY2024 Target
Expenditures Adopted Budget vs Actual Utilization	N/A	98%	96%	98%

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**FISCAL YEAR 2024 BUDGET**

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**Business Area Program Detail**

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**Business Area : General Government**

**Bus Area No. : 9900**

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**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:**

To effectively manage debt service payments and interfund transfers.

**Mayor's Priority:** Other

(\$ in thousands)

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	110,936	0	95,963	0	131,437

**FISCAL YEAR 2024 BUDGET**

**Business Area Budget Summary**

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

		FY2022 Actual	FY2023 Current Budget	FY2023 Estimate	FY2024 Budget
Expenditures	Personnel Services	11,836,634	12,848,700	12,848,700	22,222,760
	Other Services and Charges	121,437,496	125,185,615	125,185,615	130,656,399
	Equipment	0	5,281,230	5,281,230	0
	Total M & O Expenditures	133,274,130	143,315,545	143,315,545	152,879,159
	Debt Service & Other Uses	110,936,428	95,963,202	95,963,202	131,436,767
	<b>Total Expenditure</b>	<b>244,210,558</b>	<b>239,278,747</b>	<b>239,278,747</b>	<b>284,315,926</b>

Revenues	198,532,851	219,867,837	217,868,075	224,500,208
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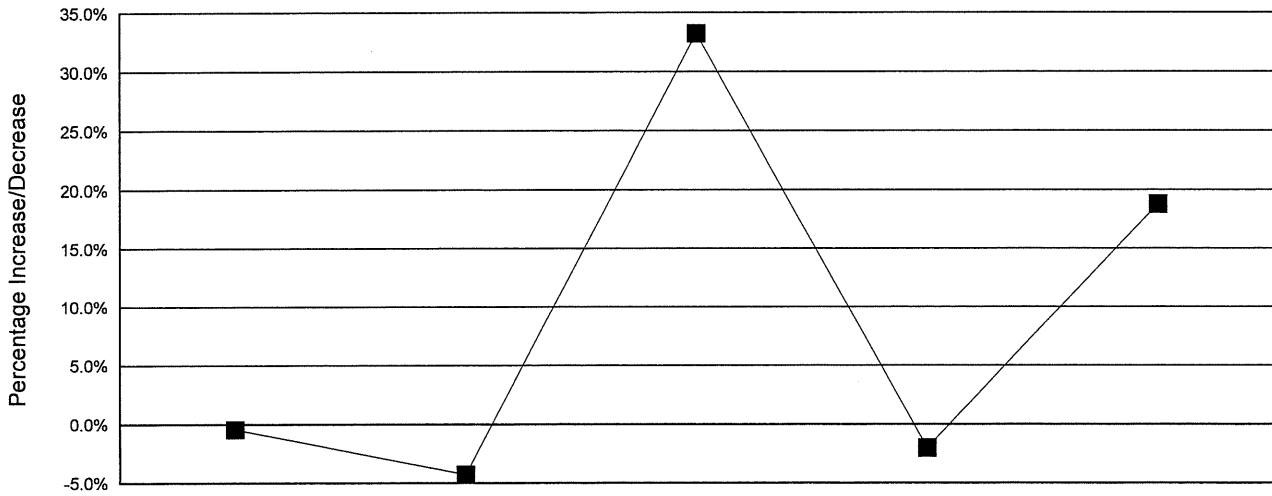
Staffing	Full-Time Equivalents - Civilian	0.0	0.0	0.0	0.0
	Full-Time Equivalents - Classified	0.0	0.0	0.0	0.0
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	0.0
	Total	0.0	0.0	0.0	0.0
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	0.0

**Significant Budget Changes and Highlights**

The FY2024 Budget includes:

- o Limited Purpose Annexation Sales Tax payments of \$80.2 million.
- o Transfer of \$42.9 million to the Maintenance Renewal and Replacement Special Revenue Fund (Fund 2105).
- o \$29.5 million for 380 payments (\$12 million Bayou Greenways 2020).
- o Transfer of \$29.1 million to the Houston Forensic Science Local Government Corporation (LGC).
- o Transfer of \$20 million to the Local Drainage Program (LDP).
- o \$8.6 million for OPEB Trust Fund (Classified \$6.1 million, Civilian \$2.5 million).
- o Lease payments of \$6.3 million for 611 Walker (\$5.7 million) and 2805 McKinney (\$600,000).
- o \$4 million for elections (General and Run-off).
- o \$4 million energy contingency (\$2 million fuel, \$2 million electricity).
- o \$2.5 million for Cybersecurity.
- o Transfer of \$1.8 million for Houston Recovery Center.
- o Transfer of \$1.8 million to the Capital Project Fund (Fund 4515) for the sidewalk project.

**General Fund  
 General Government  
 Year over Year Expenditure Change**



\* Estimate

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**FISCAL YEAR 2024 BUDGET**

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**Business Area Revenues Summary**

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**Business Area : General Government**

**Business Area No. : 9900**

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<b>Category</b>	<b>FY2022 Actual</b>	<b>FY2023 Current Budget</b>	<b>FY2023 Estimate</b>	<b>FY2024 Budget</b>
Charges for Services	2,221,563	2,349,937	2,284,383	<b>2,462,117</b>
Electric Franchise	1,158,667	1,289,400	1,076,039	<b>1,018,843</b>
Indirect Interfund Services	19,747,767	16,162,048	16,162,048	<b>19,579,724</b>
Interest	1,371,820	0	0	<b>0</b>
Intergovernmental	163,684,714	191,510,837	190,160,449	<b>190,822,581</b>
Miscellaneous/Other	3,667,481	1,564,500	1,194,041	<b>2,095,493</b>
Other Resources	6,680,839	6,991,115	6,991,115	<b>8,521,450</b>
<b>Grand Total</b>	<u><u>198,532,851</u></u>	<u><u>219,867,837</u></u>	<u><u>217,868,075</u></u>	<u><u>224,500,208</u></u>