

FISCAL YEAR 2027 BUDGET

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

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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	42,218,989
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	189,953,390
Administrative Services					
Administration and Regulatory Affairs	36,439,000	28,885,315	28,527,114	28,231,435	30,136,005
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	5,178,167
Administrative Services	84,267,333	77,674,417	77,617,379	75,905,783	80,309,011
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	2,620,361,925
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	3,158,098,700
Fund Balance - Unassigned	482,631,914	304,950,279	284,464,911	300,008,741	273,712,804
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)	(805,914)
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	272,906,890
Amount Assigned for:					
Budget Stabilization Fund Reserve (2)	2,434,062	14,397,705	14,397,705	14,397,705	26,203,619
Ending Fund Balance - Unassigned	480,864,435	304,852,880	284,367,512	299,911,342	272,906,890
Total Ending Fund Balance	\$ 483,298,497	319,250,585	298,765,217	314,309,047	299,110,509

(1) City 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.