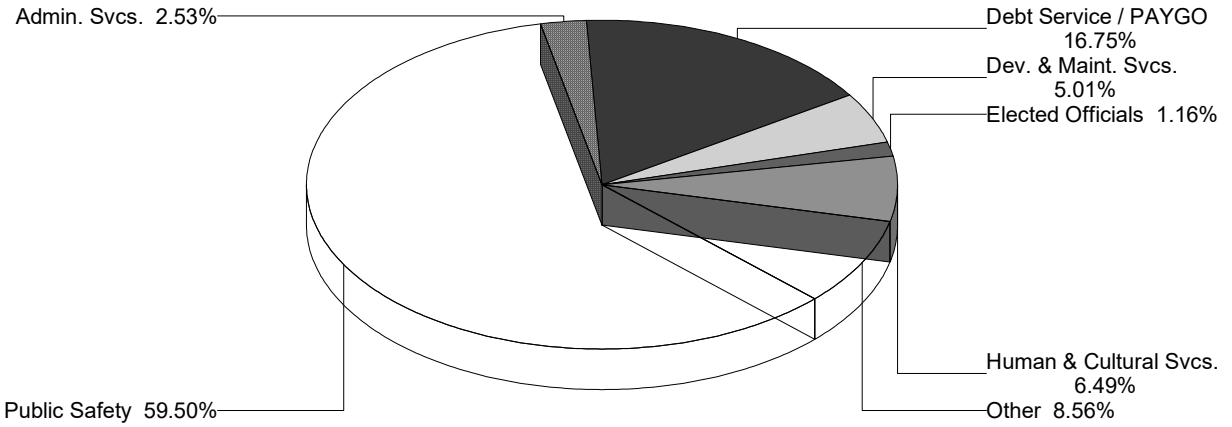
GENERAL FUND EXPENDITURES/OTHER USES SUMMARY

General Fund Expenditures and other uses make up the largest portion of the City's FY2026 Budget. These expenditures and other uses are funded by revenues from property and sales taxes, franchise fees, licenses and permits, charges for services, miscellaneous categories, and other sources. (For a detailed explanation, see the General Fund Resources Summary).

FY2026 General Fund expenditures and other uses are allocated among twenty-three (23) departments and six (6) functional areas; the functional areas include: Public Safety, Development and Maintenance Services, Human and Cultural Services, Administrative Services, Elected Officials, and Other. The following graph illustrates the allocation of these expenditures and other uses. Please note that the Public Safety and Human and Cultural Services categories are supported by expenditures in all other categories.

GENERAL FUND EXPENDITURES/OTHER USES FY2026 BUDGET



Total = $3,033,169,592

OVERVIEW

The largest single category of expenditures and other uses in FY2026 is Public Safety (59.50%), followed by Debt Service/PAYGO (16.75%), Other (8.56%), Human and Cultural Services (6.49%), Development and Maintenance Services (5.01%), Administrative Services (2.53%), and Elected Officials (1.16%).

The General Fund is dominated by public safety costs. While the public safety category makes up a majority of the total costs, it is important to note that other expenditure categories such as debt, general government, maintenance, and administrative services provide support for public safety activities. Those public safety activities could not operate without the support. Further, it is widely recognized that many of the human and cultural services the City provides indirectly reduce crime by actively engaging at-risk groups. In many ways those services are public safety costs as well.

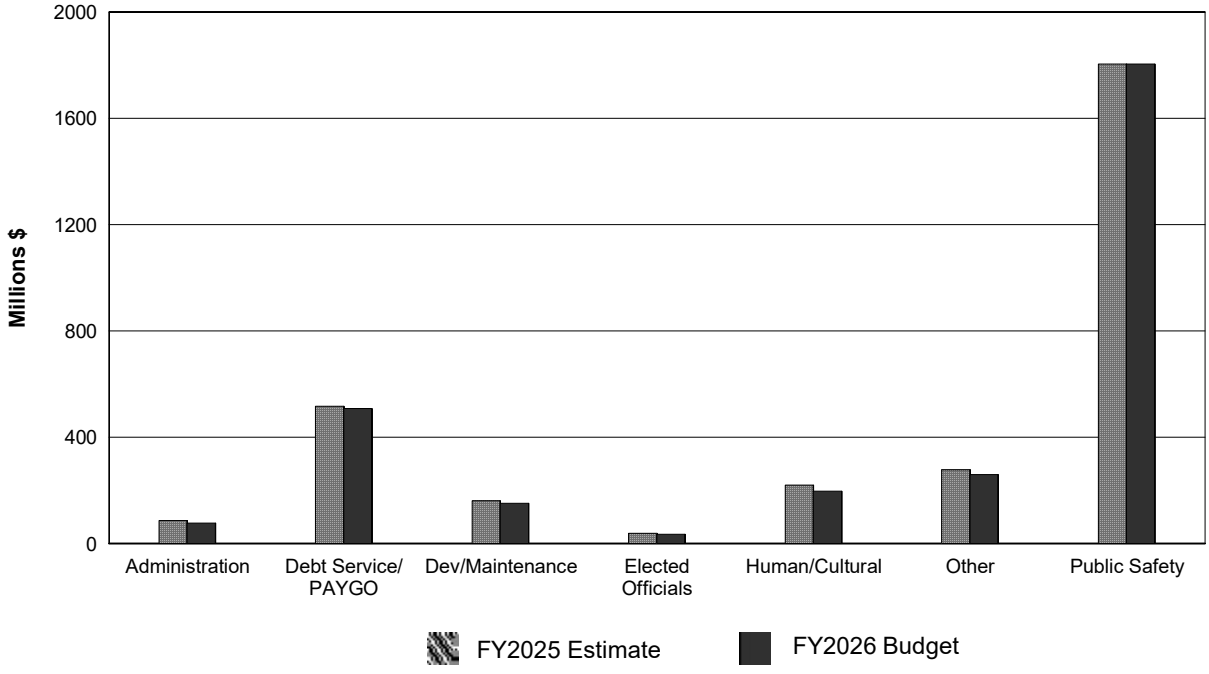
Section 140.0045 of the Texas Local Government Code mandates that local governments are to report expenditures for (1) directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action that these expenditures must be listed as a line-item in the political subdivision's proposed budget, and (2) notices required by law to be published in a newspaper by political subdivision.

Costs for lobbying contract services are included in the General Fund Budget, which is recorded under the legal services account. Lobbying contract services are managed by the Mayor's Office Intergovernmental Relations. The scope of services for the contract(s) includes, but is not limited to, identifying and preparing potential proactive legislation, assisting in tracking adverse legislation, advocating and advancing the City's position on legislation. The FY2026 Budget includes an estimated cost of $150,000, a decrease of $500,000 from FY2025 Estimate of $650,000 due to the ending of the 89th legislative session.

Additionally, the FY2026 Budget includes $550,000 for advertising services, no change compared to the FY2025 Estimate of $550,000. Advertising services includes costs such as notices required by law to be published in a newspaper.

The following graph compares the FY2025 Estimate and FY2026 Budget grouped by function.

General Fund Expenditures/Other Uses
FY2025 Estimate vs. FY2026 Budget



The FY2026 Budget for General Fund expenditures/other uses of $3,033 million is $74.5 million lower than the FY2025 Estimate of $3,108 million.