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.
- Claims and Judgment payments related to lawsuits filed against the City.

Business Area Budget Summary

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

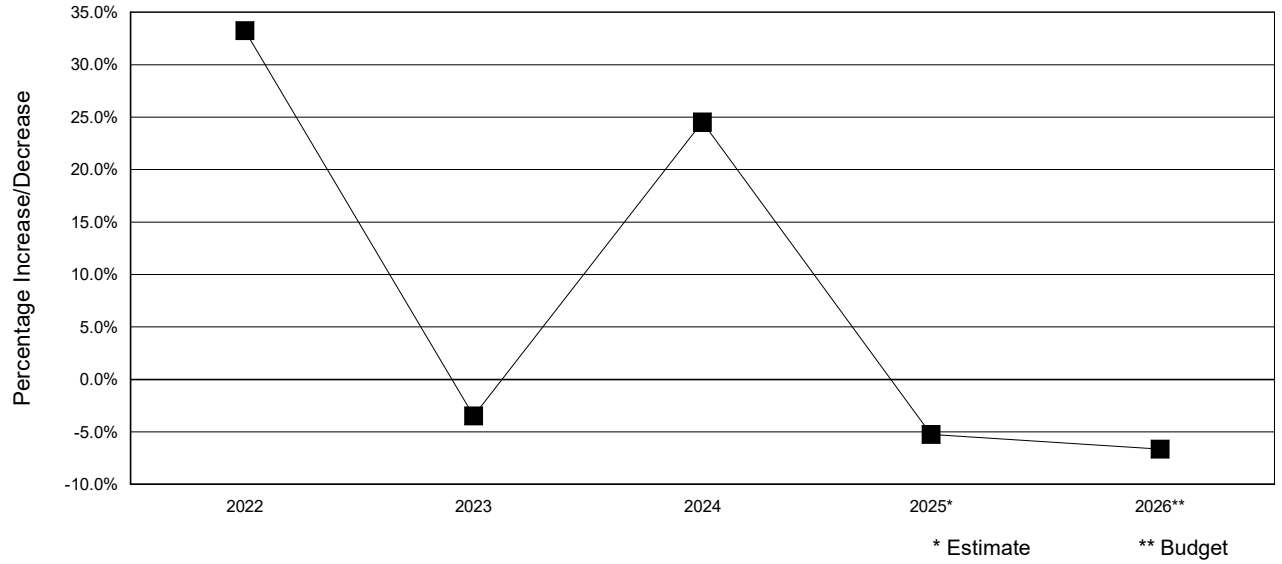
		FY2024 Actual	FY2025 Current Budget	FY2025 Estimate	FY2026 Budget
Expenditures	Personnel Services	11,860,765	13,867,202	13,867,202	**14,507,062**
	Other Services and Charges	134,980,498	140,969,167	140,969,167	**123,136,889**
	Total M & O Expenditures	146,841,263	154,836,369	154,836,369	**137,643,951**
	Debt Service & Other Uses	146,635,959	123,263,293	123,263,293	**121,965,381**
	Total Expenditure	293,477,222	278,099,662	278,099,662	**259,609,332**
Revenues		228,967,435	77,700,382	134,981,848	**72,216,880**
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 FY2026 Budget includes:

- o Limited Purpose Annexation Sales Tax payments of $84.5 million.
- o Transfer of $50.1 million to the Maintenance Renewal and Replacement Special Revenue Fund (Fund 2105).
- o $32.1 million for 380 payments ($12 million Bayou Greenways 2020).
- o Transfer of $33 million to the Houston Forensic Science Local Government Corporation (LGC).
- o Lease payments of $6.8 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



Business Area Revenues Summary

Business Area : General Government
Business Area No. : 9900

Category	FY2024 Actual	FY2025 Current Budget	FY2025 Estimate	FY2026 Budget
Charges for Services	2,804,604	2,510,757	2,875,971	**2,842,050**
Electric Franchise	1,137,193	1,482,861	1,182,861	**1,138,710**
Indirect Interfund Services	19,579,724	20,593,040	20,593,040	**26,210,478**
Intergovernmental	183,505,960	45,589,774	41,147,509	**27,433,945**
Miscellaneous/Other	1,483,622	2,692,500	4,841,597	**1,002,500**
Other Fines and Forfeits	24	0	0	**0**
Other Resources	20,456,308	4,831,450	64,340,870	**13,589,197**
Grand Total	**228,967,435**	**77,700,382**	**134,981,848**	**72,216,880**

Business Area Program Summary

Business Area: General Government
Bus. Area No : 9900

Budget By Program ($ in thousands):

Program	FY2024 Actual		FY2025 Estimate		FY2026 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	228,967	131,980	134,982	137,456	72,217	120,124
Outside Consulting Professional Services	0	3,000	0	3,513	0	3,013
Post-Employment Benefits	0	11,861	0	13,867	0	14,507
Debt Service and Interfund Transfers	0	146,636	0	123,263	0	121,965
Total	**228,967**	**293,477**	**134,982**	**278,099**	**72,217**	**259,609**

FTEs by Program:

Program	FY2024 Actual		FY2025 Estimate		FY2026 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**

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	FY2024 Actual		FY2025 Estimate		FY2026 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	228,967	131,980	134,982	137,456	72,217	120,124

Staffing:

Fund	FY2024 Actual		FY2025 Estimate		FY2026 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	FY2024 Actual	FY2025 Target	FY2025 Estimate	FY2026 Target
Expenditures Adopted Budget vs Actual Utilization	103%	98%	91%	98%
Revenues Adopted Budget vs Actual Utilization	102%	100%	174%	100%

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	FY2024 Actual		FY2025 Estimate		FY2026 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	3,000	0	3,513	0	3,013

Staffing:

Fund	FY2024 Actual		FY2025 Estimate		FY2026 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	FY2024 Actual	FY2025 Target	FY2025 Estimate	FY2026 Target
Expenditures Adopted Budget vs. Actual Utilization	78.97%	98%	98%	98%

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	FY2024 Actual		FY2025 Estimate		FY2026 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	11,861	0	13,867	0	14,507

Staffing:

Fund	FY2024 Actual		FY2025 Estimate		FY2026 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	FY2024 Actual	FY2025 Target	FY2025 Estimate	FY2026 Target
Expenditures Adopted Budget vs Actual Utilization	57.68%	98%	98%	98%

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:

To effectively manage debt service payments and interfund transfers.

Mayor's Priority: Government that Works

($ in thousands)

Fund	FY2024 Actual		FY2025 Estimate		FY2026 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	146,636	0	123,263	0	121,965