

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.
- Transfer to Capital Projects includes funding for the Local Drainage Program (LDP) and generator for the Kashmere Gardens Resilience Hub.
- Sixth cadet class for the Houston Police Department.
- 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 2025 BUDGET

Business Area Program Summary

Business Area: General Government

Bus. Area No : 9900

Budget By Program (\$ in thousands):

Program	FY2023 Actual		FY2024 Estimate		FY2025 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	215,450	128,354	228,162	137,589	77,700	155,079
Outside Consulting Professional Services	0	2,421	0	3,013	0	3,513
Post-Employment Benefits	0	9,105	0	22,017	0	24,646
Debt Service and Interfund Transfers	0	95,797	0	154,206	0	121,638
Total	215,450	235,677	228,162	316,825	77,700	304,876

FTEs by Program:

Program	FY2023 Actual		FY2024 Estimate		FY2025 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

FISCAL YEAR 2025 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 efficiently.

Mayor's Priority: Government that Works

(\$ in thousands)

Fund	FY2023 Actual		FY2024 Estimate		FY2025 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	215,450	128,354	228,162	137,589	77,700	155,079

Staffing:

Fund	FY2023 Actual		FY2024 Estimate		FY2025 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	FY2023 Actual	FY2024 Target	FY2024 Estimate	FY2025 Target
Expenditures Adopted Budget vs Actual Utilization	103%	98%	111%	98%
Revenues Adopted Budget vs Actual Utilization	98%	100%	102%	100%

FISCAL YEAR 2025 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. 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	FY2023 Actual		FY2024 Estimate		FY2025 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	2,421	0	3,013	0	3,513

Staffing:

Fund	FY2023 Actual		FY2024 Estimate		FY2025 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	FY2023 Actual	FY2024 Target	FY2024 Estimate	FY2025 Target
Expenditures Adopted Budget vs. Actual Utilization	50%	98%	78%	98%

FISCAL YEAR 2025 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: Government that Works

(\$ in thousands)

Fund	FY2023 Actual		FY2024 Estimate		FY2025 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	9,105	0	22,017	0	24,646

Staffing:

Fund	FY2023 Actual		FY2024 Estimate		FY2025 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	FY2023 Actual	FY2024 Target	FY2024 Estimate	FY2025 Target
Expenditures Adopted Budget vs Actual Utilization	94.3%	98%	96%	98%

FISCAL YEAR 2025 BUDGET

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)

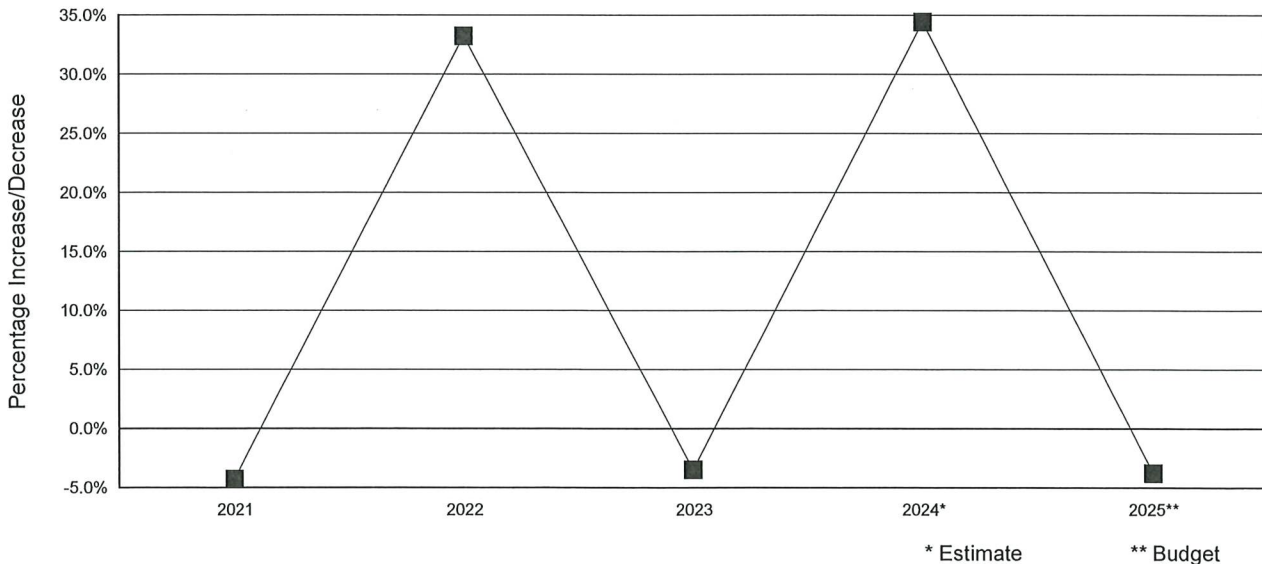
Fund	FY2023 Actual		FY2024 Estimate		FY2025 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	95,797	0	154,206	0	121,638

FISCAL YEAR 2025 BUDGET

Business Area Budget Summary

Fund Name :		General Fund			
Business Area :		General Government			
Fund No. /Bus. Area No. :		1000 / 9900			
		FY2023 Actual	FY2024 Current Budget	FY2024 Estimate	FY2025 Budget
Expenditures	Personnel Services	9,104,502	22,017,000	22,017,000	37,741,372
	Other Services and Charges	125,495,761	140,602,154	140,602,154	145,496,570
	Equipment	5,279,479	0	0	0
	Total M & O Expenditures	139,879,742	162,619,154	162,619,154	183,237,942
	Debt Service & Other Uses	95,797,372	154,205,567	154,205,567	121,638,293
	Total Expenditure	235,677,114	316,824,721	316,824,721	304,876,235
Revenues		215,449,410	224,500,208	228,161,986	77,700,382
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 FY2025 Budget includes:				
	<ul style="list-style-type: none"> o Limited Purpose Annexation Sales Tax payments of \$83.7 million. o Transfer of \$43.1 million to the Maintenance Renewal and Replacement Special Revenue Fund (Fund 2105). o \$31.3 million for 380 payments (\$12 million Bayou Greenways 2020). o Transfer of \$32.1 million to the Houston Forensic Science Local Government Corporation (LGC). o Transfer of \$8 million to the Local Drainage Program (LDP). o \$899,289 for generator for the Kashmere Gardens Resilience Hub. o \$2.7 million for a sixth cadet class for the Houston Police Department. o \$10.7 million for OPEB Trust Fund (Classified \$7.6 million, Civilian \$3.1 million). o Lease payments of \$8.3 million for 611 Walker (\$7.7 million) and 2805 McKinney (\$601,520). o \$4 million for elections. o \$8.5 million for energy contingency (\$2 million fuel, \$6.5 million electricity). 				

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



FISCAL YEAR 2025 BUDGET

Business Area Revenues Summary

Business Area : General Government

Business Area No. : 9900

Category	FY2023 Actual	FY2024 Current Budget	FY2024 Estimate	FY2025 Budget
Charges for Services	2,386,506	2,462,117	2,454,892	2,510,757
Electric Franchise	1,022,055	1,018,843	1,018,843	1,482,861
Indirect Interfund Services	16,162,048	19,579,724	19,579,724	20,593,040
Intergovernmental	188,348,506	190,822,581	187,173,878	45,589,774
Miscellaneous/Other	1,079,708	2,095,493	2,011,763	2,692,500
Other Fines and Forfeits	0	0	24	0
Other Resources	6,450,587	8,521,450	15,922,862	4,831,450
Grand Total	215,449,410	224,500,208	228,161,986	77,700,382