



# Harris County Fiscal Year 2023-2024 Budget Process

Updated 7/18/2023

# Meeting Agenda



## Budget Presentation

Budget Timeline

Budget Breakdown

County Revenue Sources and Projections

## Budget Activity

Balancing Act Tool

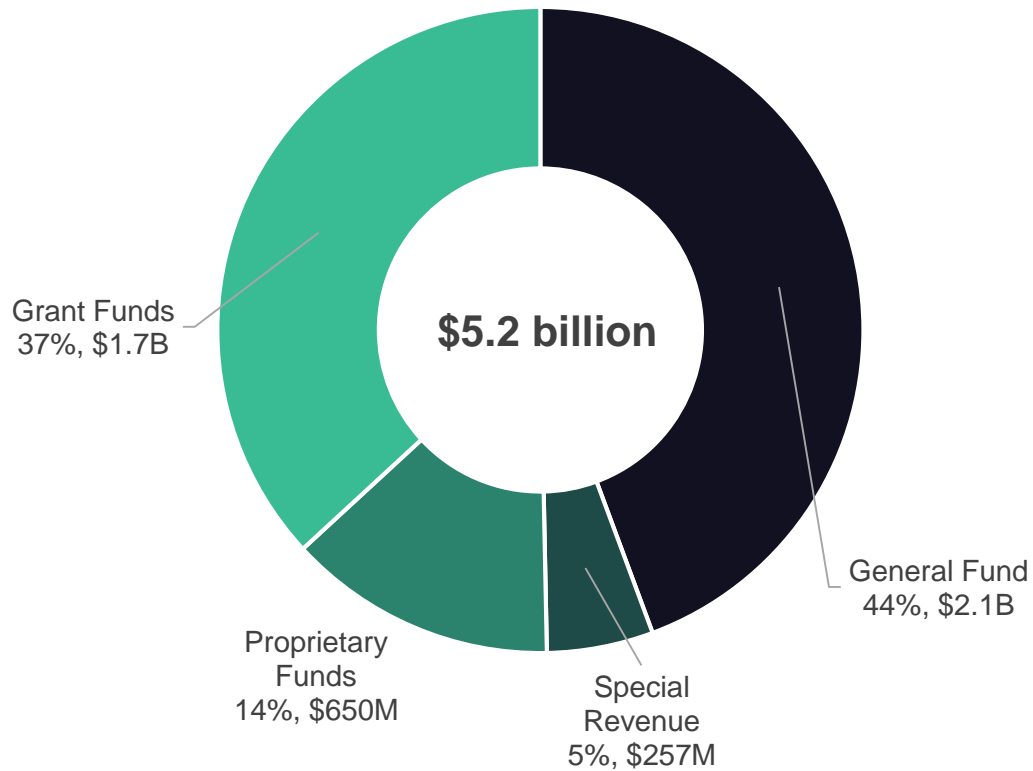
Q&A



# Budget Timeline



# Where the Money Comes From – Fiscal Year 2023 Operating Budget



## Fiscal 2023 Operating Budget by Revenue Source

**General Fund:** is the County's largest fund. General Fund revenue is used to fund County operations and is collected primarily from property taxes, and fees for County services.

**Grant Funds:** are required to support specific programs and initiatives. The County receives funding from Federal, State and other special or private grantors.

**Special Revenue Funds:** Used to account for the funds of specific revenue sources that are restricted to a specific purpose.

**Proprietary Funds:** Used to account for operations that are financed similar to those in the private sector, where the determination of net income is appropriate for sound financial administration.

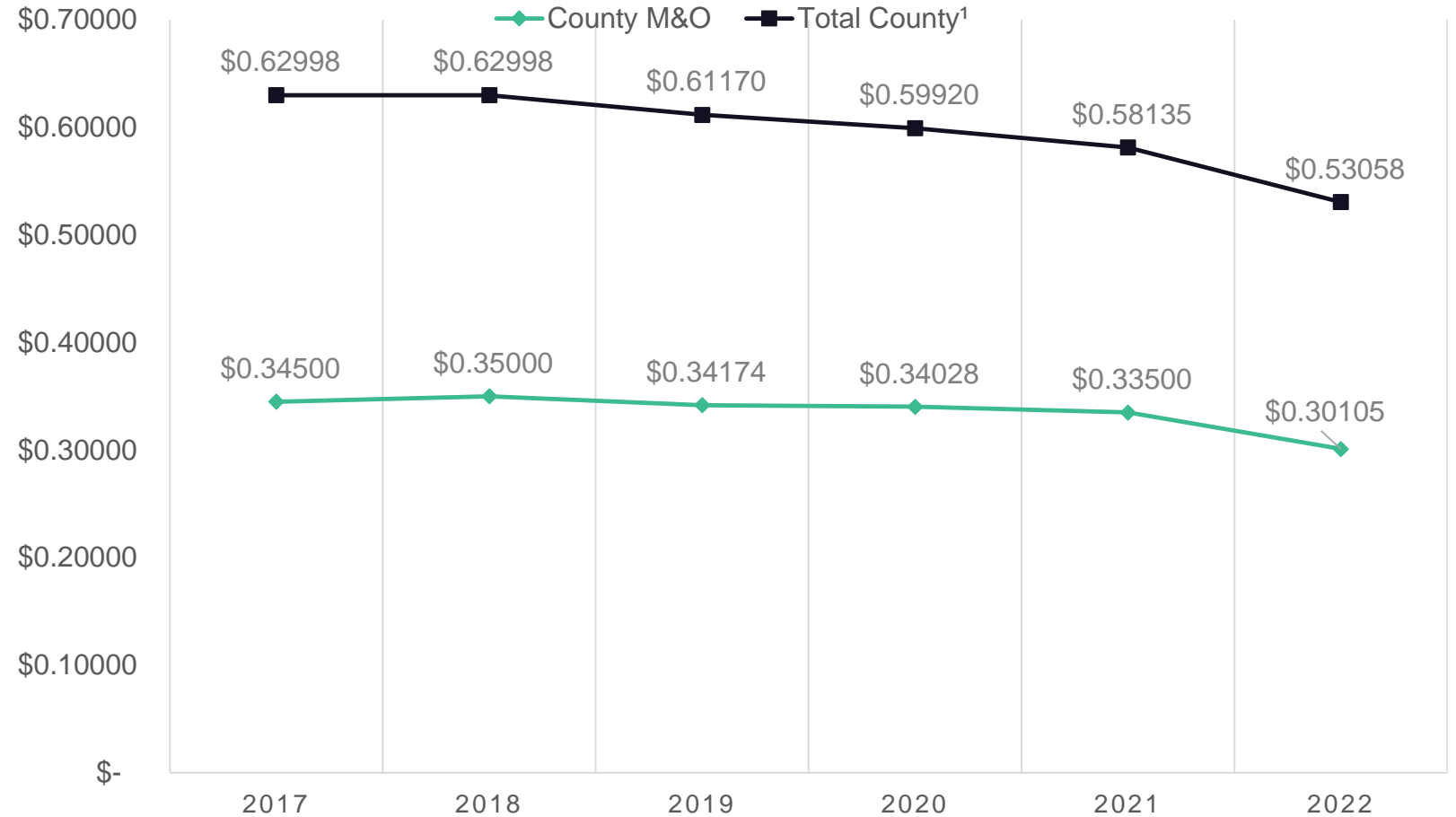


# Adopted Budget Fiscal Year 2023 Tax Rates

## Harris County Taxing Jurisdictions and Rates

**Operation & Maintenance Rate:** The portion of the tax rate which funds the County's general operating funds.

**Debt Service Rate:** The portion of the tax rate funds the County's Debt payments for the fiscal year.



<sup>1</sup> Total County is both maintenance and operations (M&O) and debt service for the County, Flood Control, Port and Hospital District.

# Budget Revenue Types

## PRIMARY FUNDING SOURCE:

### **GENERAL FUND**

Your taxpayer dollars at work. The county's chief operating fund with maximum flexibility on how funds can be spent.

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## RESTRICTED-USE FUNDING SOURCES:

### **DEBT SERVICE**

Payment on ad valorem tax-supported bonds

### **PROPRIETARY FUNDS**

Enterprise + Internal Service funds

### **SPECIAL REVENUE**

Specific revenue sources, such as donation programs

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## **INDEPENDENT TAXING AUTHORITIES**

The Hospital District, the Flood Control District, and the Port of Houston Authority



# Vision

Harris County will build a more dynamic, vibrant and resilient community while being inclusive, equitable and transparent in all that we do.

## Goal Areas



**Economic  
Opportunity**



**Environment**



**Flooding**



**Governance  
& Customer  
Service**



**Housing**



**Justice &  
Safety**



**Public  
Health**

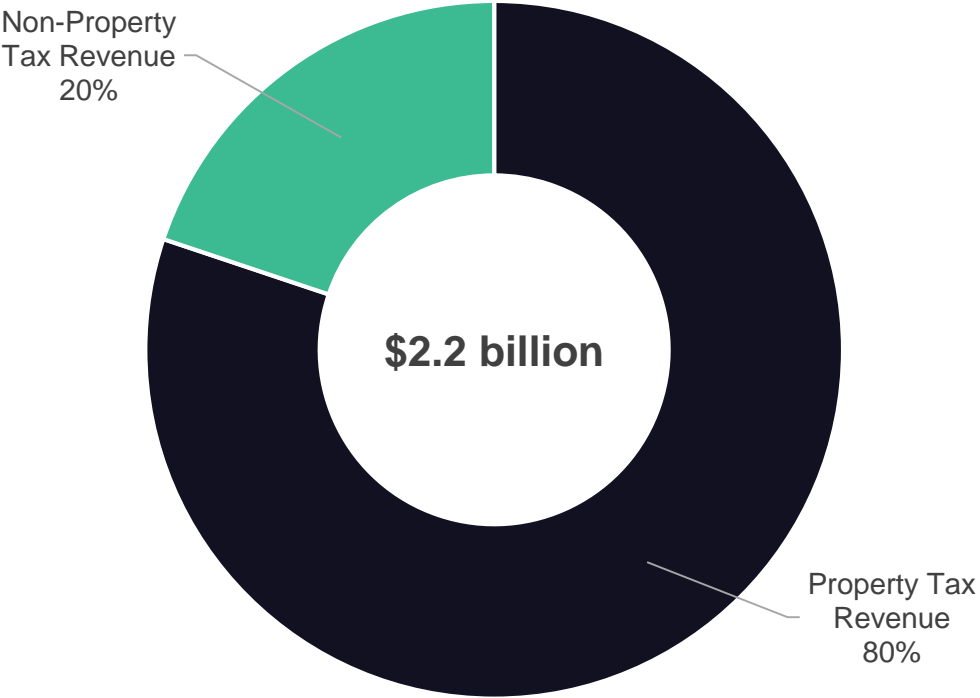


**Transportation**

Priority outcomes and outcome measures, as approved by the Harris County Commissioners Court on September 14, 2021, are grounded in these eight goal areas.



# Where the Money Comes From – Fiscal Year 2024 General Fund Revenue.



## Fiscal Year 2023 General Fund by Revenue Source

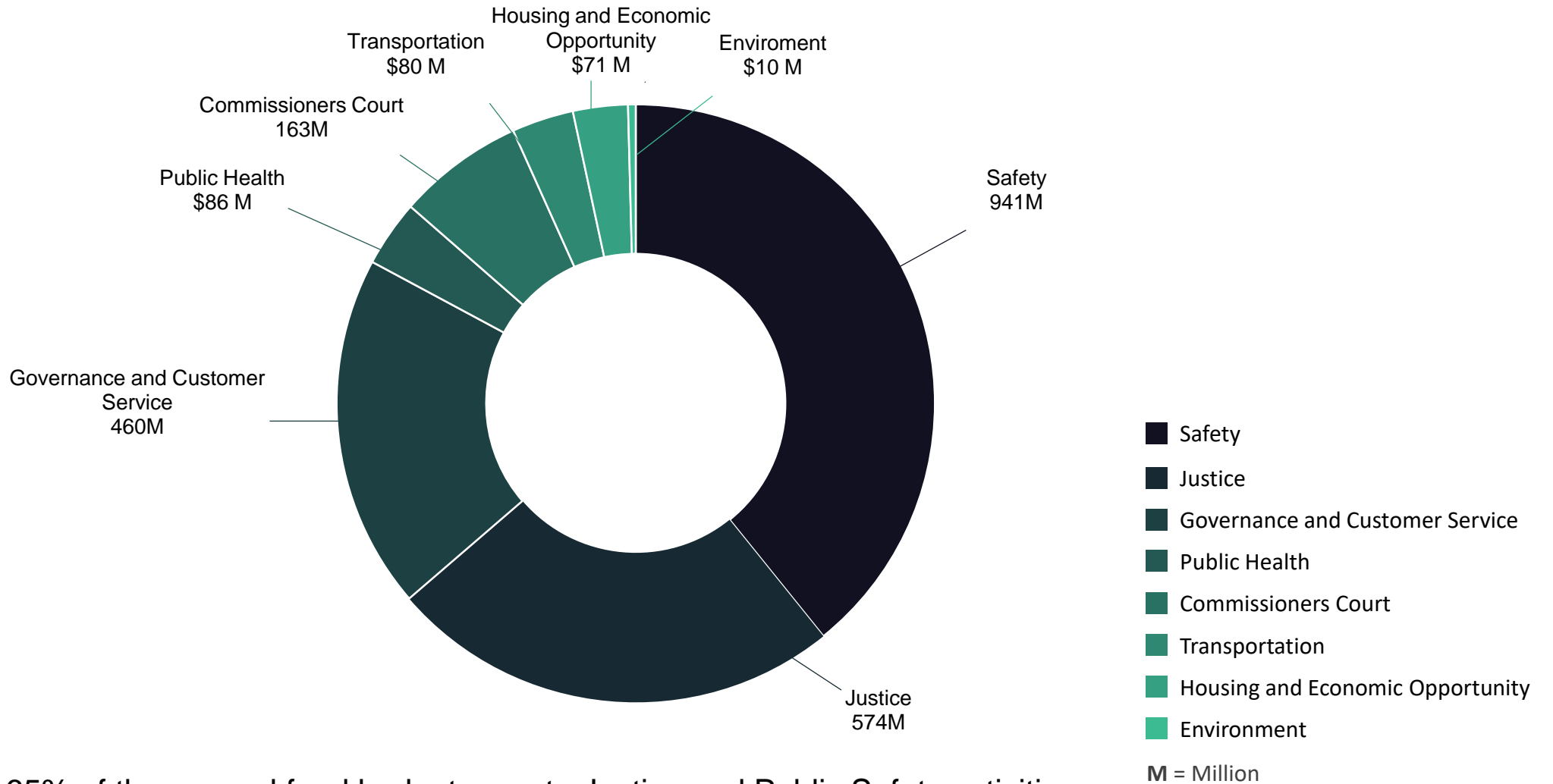
### Non- Property Tax Revenue Major Sources:

- \$99M- Contract patrol programs
- \$54M Motor vehicle sales tax
- \$39M Vehicle registration fee
- \$35M Fees of office





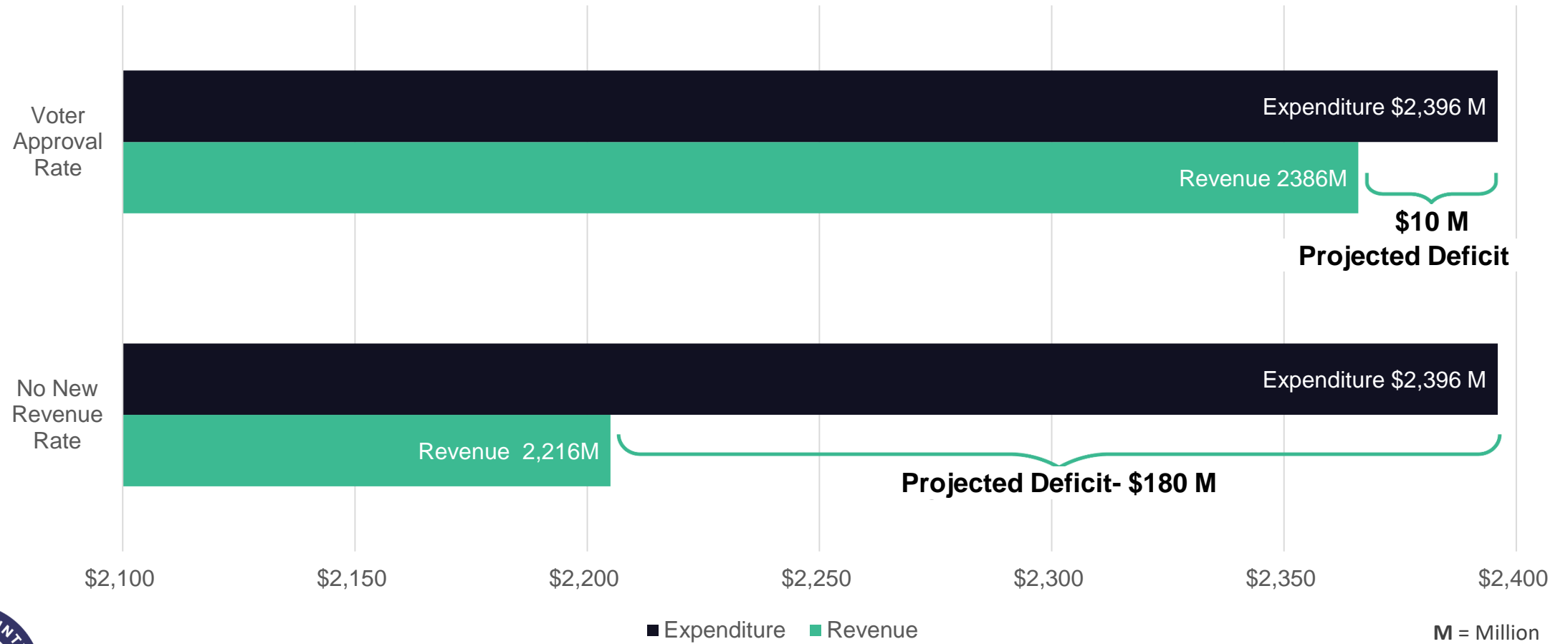
# Continuing Level of Service General Fund Fiscal Year 2024 Budget by Goal Area



❖ 65% of the general fund budget goes to Justice and Public Safety activities



# FY 2024 Projected Budget Shortfall by Tax Rate



# Balancing Act Slide





# Thank you for attending!

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**To view Harris County's FY 2022-2023 budget and to explore data, visit**  
[www.budget.harriscountytexas.gov](http://www.budget.harriscountytexas.gov)

**To learn more about what is going on in your precinct or to contact your commissioner with questions or additional input, visit them at:**

Precinct 1 Commissioner Rodney Ellis: [www.hcp1.net](http://www.hcp1.net)

Precinct 2 Commissioner Adrian Garcia: [www.hcp2.com](http://www.hcp2.com)

Precinct 3 Commissioner Tom Ramsey: [www.pct3.com](http://www.pct3.com)

Precinct 4 Commissioner Lesley Briones: [www.hcp4.net](http://www.hcp4.net)