

**Fiscal Year 2025**

# **ADOPTED BUDGET**

**HARRIS COUNTY**



**COUNTY OF HARRIS**



**ADOPTED ANNUAL BUDGET**

**FISCAL YEAR 2025**

**OCTOBER 1, 2024 – SEPTEMBER 30, 2025**

**COMMISSIONERS COURT**

**Lina Hidalgo**

County Judge

**Rodney Ellis**

Commissioner, Precinct 1

**Adrian Garcia**

Commissioner, Precinct 2

**Tom S. Ramsey, P.E.**

Commissioner, Precinct 3

**Lesley Briones**

Commissioner, Precinct 4

**PREPARED BY THE OFFICES OF COUNTY ADMINISTRATION AND  
MANAGEMENT AND BUDGET**

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Daniel Ramos, Budget Director

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# Commissioners Court



**Lina Hidalgo**

County Judge



**Rodney Ellis**

Precinct 1



**Adrian Garcia**

Precinct 2



**Tom S. Ramsey, P.E.**

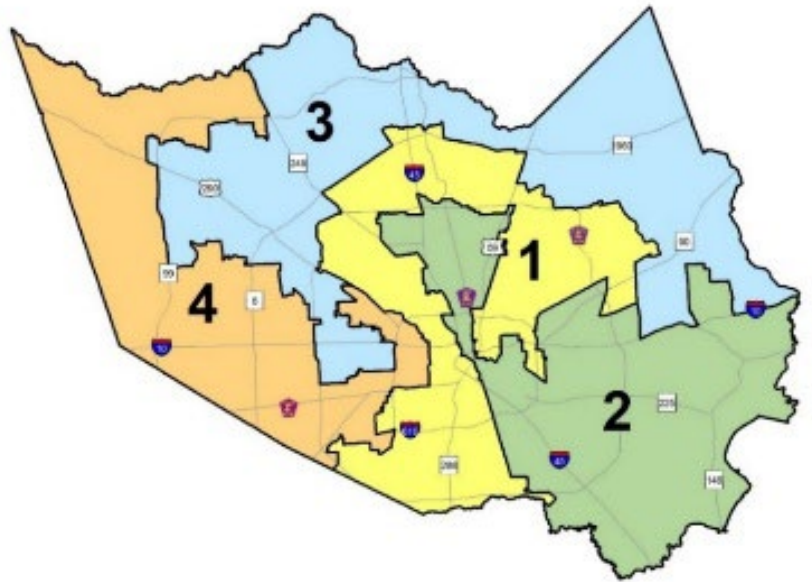
Precinct 3



**Lesley Briones**

Precinct 4

*Harris County Precincts*



## Message from the Budget Director

Honorable Judge and Commissioners:

I am pleased to present the adopted budget for Harris County, encompassing both the General Fund, the Harris County Toll Road Authority (HCTRA), Harris County Hospital District, and the Flood Control District.

During FY25, Harris County was directly impacted by multiple weather events: the Spring 2024 Flood, the May Windstorm, and Hurricane Beryl, which have fiscal implications. In Texas, there are state-sanctioned options for taxation of disaster areas, and Harris County has exercised that statute to help the County recover by raising additional funds. This budget adoption takes a portion of those funds and reinvests a portion of it into the Public Contingency Fund to aid in the clean-up after these weather events and to prepare for future disasters. The budget also reflects the Commissioners' Court decision to go to the voters for a \$100M increase to Harris County Flood Control's revenue to ensure the County's infrastructure and, thus, residents are better prepared for future disasters.

Additionally, OMB sought to reduce the County's general fund deficit sustainably in this budget while better aligning spending with the recently adopted strategic plan. To that effort, OMB outlined revenue generation and saving opportunities as a part of a 5-year plan to reduce the deficit, of which \$26M of options are incorporated in this year's budget. The County's investments made in this budget are defined by the goals and objectives as part of the strategic framework that the Court approved in April of this year. This budget reflects the County's commitment to the justice system, with three new district courts opening and a historic investment in the Public Defender. This budget includes \$50M for compensation to implement the compensation and pay equity study currently being conducted for County employees.

Outside of the adopted operating budget, the County issues long-term debt instruments such as bonds to fund capital improvements, such as infrastructure improvements, transportation systems, and more. In FY24, Harris County issued \$1.7B of new debt to fund these types of initiatives. All the while, the County has maintained a high credit rating by demonstrating a low default risk.



**Daniel Ramos**  
Executive Director  
Harris County Office of Management and Budget

## Distinguished Budget Presentation Award Winner

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Harris County for its annual budget presentation for the fiscal year beginning October 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communication device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

PRESENTED TO

**Harris County  
Texas**

For the Fiscal Year Beginning

**October 01, 2023**

*Christopher P. Morill*

Executive Director

## Adopted Budget and Tax Rates for Fiscal Year 2025

On September 19, 2024, Commissioners Court adopted FY2025 budgets for Harris County and the Harris County Flood Control District. The Court also adopted the Harris County tax rates for tax year 2024 which corresponds to County fiscal year 2025. The Flood Control tax rates, previously adopted by Commissioners Court on August 15, 2024, are higher than the Voter Approval Rate and are therefore subject to a tax rate election on November 5, 2024 at which the voters may approve or reject the adopted rates. If the adopted tax rates are rejected by the voters, the 2024 Flood Control tax rates will revert to the Voter Approval Rate.

Property taxes related to both the Maintenance & Operations (M&O) and Debt Service (I&S) components for Harris County and Harris County Flood Control District are presented below to ensure compliance with Texas Local Government Code § 111.068, which requires select information to be presented in 18-point font.

### Harris County Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$244,831,565, which is a 10.67 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$60,564,868.

**The record vote for the adoption of the FY2025 Harris County budget was:**

For: Commissioners Rodney Ellis, Adrian Garcia, Leslie Briones, County Judge Lina Hidalgo

Against: Commissioner Tom Ramsay

The Harris County property tax rates per \$100 of taxable value for the preceding and current fiscal years are:

Property Tax Rates (per \$100)	FY24	FY25
Adopted M&O Tax Rate	0.30281	0.33454
Adopted I&S (Debt) Tax Rate	0.04726	0.05075
<b>Total Adopted Tax Rate</b>	<b>0.35007</b>	<b>0.38529</b>
<hr/>		
No New Revenue (NNR) M&O Tax Rate	-	0.30101
No New Revenue (NNR) I&S (Debt) Tax Rate	-	0.05075
<b>Total No New Revenue (NNR) Tax Rate</b>	<b>-</b>	<b>0.35176</b>
<hr/>		
Voter Approval (VAR) M&O Tax Rate	-	0.33454
Voter Approval (VAR) I&S (Debt) Tax Rate	-	0.05075
<b>Total Voter Approval (VAR) Tax Rate</b>	<b>-</b>	<b>0.38529</b>

The total amount of County Debt Obligations secured by property taxes, as defined by Texas Government Code section 1201.002, is \$2,413,465,960.75.

### Harris County Flood Control District Budget

The adopted tax rate for 2024 is higher than the Voter Approval Rate and is subject to a tax rate election on November 5, 2024. The 2024 tax rate and resulting description of the adopted budget required by Texas Local Government Code § 111.068 will be different depending on whether the voters approve or reject the adopted tax rates.

The following budget statement is applicable if the voters approve the 2024 tax rates adopted by Commissioners Court.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$118,974,926, which is a 59.66 percent increase from last year's budget. The property tax



revenue to be raised from new property added to the tax roll this year is \$7,697,442.

If the voters reject the 2024 adopted tax rates, the Flood Control tax rates will revert to the Voter Approval Rate and the following budget impact statement is applicable.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$16,183,440, which is an 8.1 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$5,212,317.

**The record vote for the adoption of the FY2025 Harris County Flood Control District budget was:**

For: Commissioners Rodney Ellis, Adrian Garcia, Leslie Briones, Tom Ramsay, County Judge Lina Hidalgo

Against: none

The Harris County Flood Control District property tax rates per \$100 of taxable value for the preceding and current fiscal years are:

Property Tax Rates (per \$100)	FY24	FY25
Adopted M&O Tax Rate	0.02010	0.03774
Adopted I&S (Debt) Tax Rate	0.01095	0.01123
<b>Total Adopted Tax Rate</b>	<b>0.03105</b>	<b>0.04897</b>
No New Revenue (NNR) M&O Tax Rate	-	0.01977
No New Revenue (NNR) I&S (Debt) Tax Rate	-	0.01123
<b>Total No New Revenue (NNR) Tax Rate</b>	<b>-</b>	<b>0.03100</b>
Voter Approval (VAR) M&O Tax Rate	-	0.02193
Voter Approval (VAR) I&S (Debt) Tax Rate	-	0.01123
<b>Total Voter Approval (VAR) Tax Rate</b>	<b>-</b>	<b>0.03316</b>

The total amount of Harris County Flood Control District Debt Obligations secured by property taxes, as defined by Texas Government Code section 1201.002, is \$1,276,460,000.00

# Harris County 2024 Tax Rates and Fiscal Year 2025 Adopted Annual Budget

The Harris County Commissioners Court sets the 2024 tax rates for Harris County, the Harris County Flood Control District, the Hospital District, and the Port of Houston Authority. Separate tax rates are set for Maintenance and Operations (M&O) and Debt Service (I&S). M&O tax rate increases are capped by state statute unless voters approve a higher rate at an election. On August 15, 2024, Commissioners Court adopted 2024 tax rates for the Flood Control District that will require a tax rate election in November. The tax rate timeline for 2024 is below and shows the expedited Flood Control process that was required to accommodate the election filing deadline:

Flood Control District	County, Hospital District and Port of Houston
Vote to propose tax rates (August 6)	Vote to propose tax rates (September 10)
Hold a hearing (August 15)	Hold a hearing (September 19)
Adopt rates (August 15)	Formally vote to adopt rates (September 19)

Tax rates were calculated using a certified estimate of taxable values provided by the Harris Central Appraisal District (HCAD) in late July. The County can adopt rates using this certified estimate or may choose to wait and adopt rates based on the certified roll which HCAD provided near the end of August.

The range of tax rates Commissioners Court can adopt is set by statute and cannot exceed the “Voter Approval Rate” (VAR) without an election. If Commissioners Court fails to adopt rates, the rates revert to the “No-New Revenue” (NNR) rates. The Tax Office transmitted the tax rate calculations to Commissioners Court for the County and Flood Control on August 6, 2024, transmitted the calculations for the Port on August 15, 2024, and the Hospital District on September 10, 2024.

This book covers Harris County and Harris County Flood Control District. Budget details for the Hospital District dba Harris Health System and the Port of Houston Authority are presented independently.

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# Overview of Harris County



## County Government

Harris County is a political subdivision of the State of Texas and Commissioners Court is the governing body of the County. It is composed of the County Judge elected from the County at large, and four Commissioners, each elected from separate County precincts, all elected for four-year terms. The County Judge is the presiding officer of Commissioners Court. Within Harris County government, there are 87 operating departments, each with an elected official or appointed department head.

In August 2021, the Office of County Administration was created by Commissioners Court to provide day-to-day oversight of County government, as well as coordination with all County elected officials. Some of the agencies with an appointed department head, which previously reported to Commissioners Court, now report through the County Administrator. The County Administrator, who also serves as the County Budget Officer, works to implement goals and policy set by Commissioners Court.

By statute, each year the County Budget Officer must propose a budget and Commissioners Court must approve a budget. The budget appropriates funds to County departments, affiliated agencies, and specific reserve accounts. The budget is a vital policy document which sets priorities for the coming year.

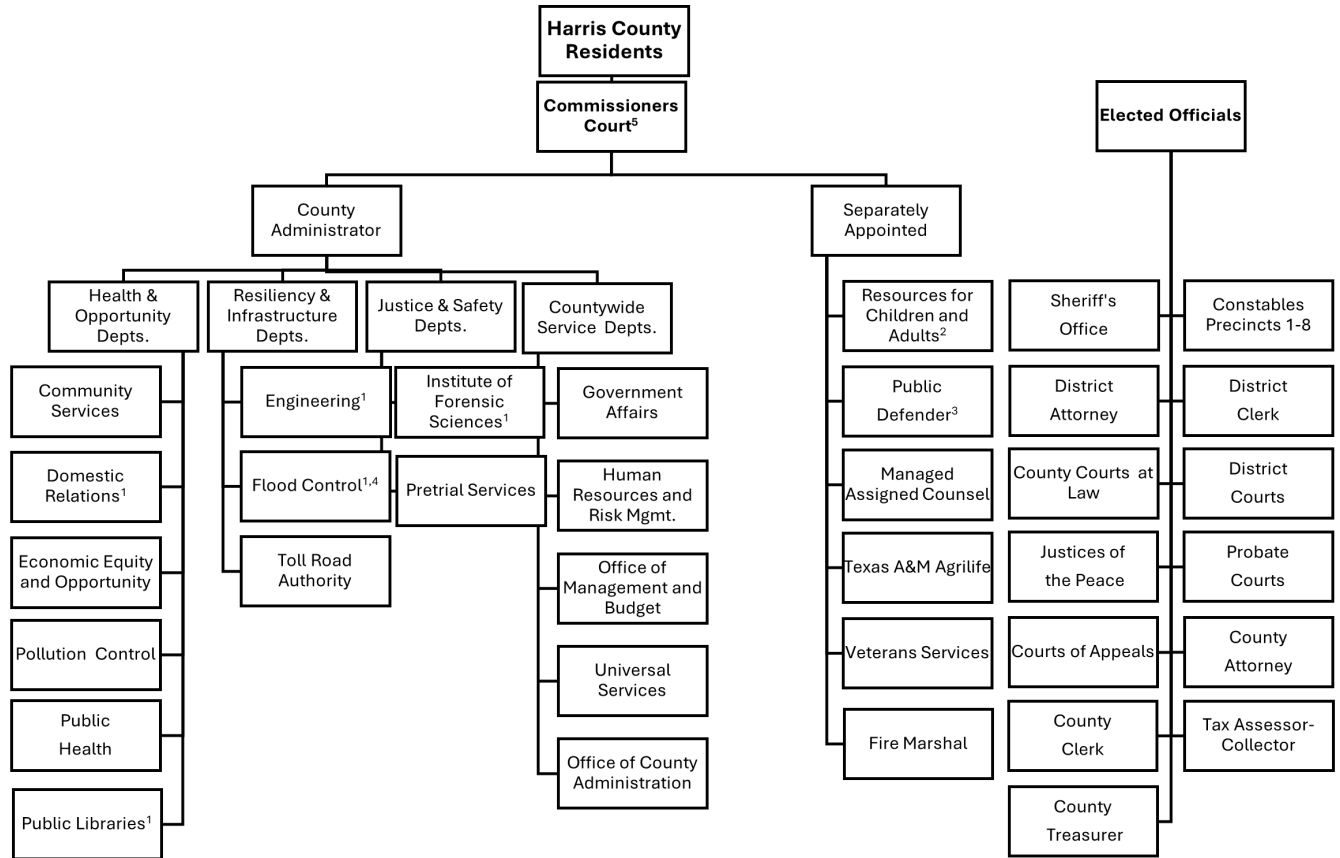
Commissioners Court must approve budgets for the following funds and departments in advance of the next fiscal year, which are covered in this Volume I Budget Book:

- General Fund (including the Public Improvement Contingency Fund and mobility transfers from HCTRA)
- Harris County Toll Road Authority (HCTRA)
- Harris County Flood Control District

Finally, though operations are managed by an appointed board, Commissioners Court also approves the budget for the Hospital District dba Harris Health System (HHS).



### Countywide Organizational Chart



**Other Departments**

- **County Auditor** appointed by District Judges
- **Purchasing Agent** appointed by Purchasing Board
- **Juvenile Probation director** appointed by Juvenile Board
- **Office of Court Management director** appointed by County Criminal Courts at Law Judges
- **District Court Management director** appointed by District Judges
- **Children’s Assessment Center director** appointed by a separate board
- **Civil Service Commission** appointed by Commissioners Court, Sheriff, and District Attorney
- **Law Library director** appointed by County Attorney

**Notes**

<sup>1</sup> Hiring and firing of department head by the County Administrator require ratification by Commissioners Court.  
<sup>2</sup> Hiring and firing of department head done by a board or group of elected officials other than Commissioners Court.  
<sup>3</sup> Hiring and firing of department head by Commissioners Court must consider recommendations of a separate board.  
<sup>4</sup> County Administrator serves as the Flood Control Manager with the rights and responsibilities set forth in statute to provide oversight of the Flood Control District. A separate Executive Director retains the day-to-day operational duties and powers.  
<sup>5</sup> County Judge oversees the Department of Homeland Security and Emergency Management.

## County Profile

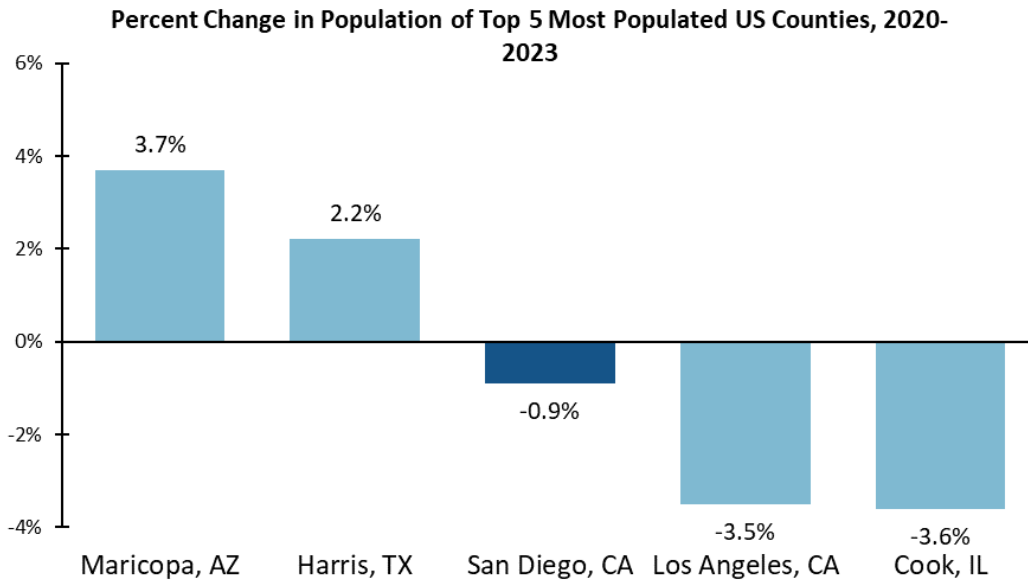
Founded in 1836 and organized in 1837, Harris County is divided into four precincts and governed by a Commissioners Court.

Harris County, Texas is the third largest County in the United States and the largest in Texas, with 2.2M more residents than the next most-populous Texas County. It is home to 4.8M people, including the 2.3M residents of Houston, the County's seat. Covering 1,777 square miles on the Texas Gulf Coast, the County is home to the Port of Houston, and the population is roughly split equally between incorporated and unincorporated areas. Harris County is unique among all counties in the nation for having an unincorporated area with a population of more than 2M residents. If unincorporated Harris County were a city, it would be the second largest city in Texas and the fifth largest city in the U.S. Besides Houston, the County contains all or part of 33 other cities and 12 large unincorporated population clusters, also known as Census Designated Places.

With a real GDP of \$495B, Harris County accounts for 21% of Texas' economic activity and 16% of its population. Its workforce is 2.4M strong, with 67.3% of the population 16 years and older employed. The region's economy is anchored by energy and related industries, but recent years have seen growth in manufacturing, construction, government, education & health services. The Port of Houston, the largest Gulf Coast port and the 5<sup>th</sup> busiest in the U.S., has also increased its business steadily over the past few years and currently ranks number one in the U.S. in foreign waterborne tonnage. Overall, the County's economy contains more than 100,000 employers. This includes the headquarters of 24 Fortune 500 companies. Out of the 24 companies, the energy sector has dominated the economy.

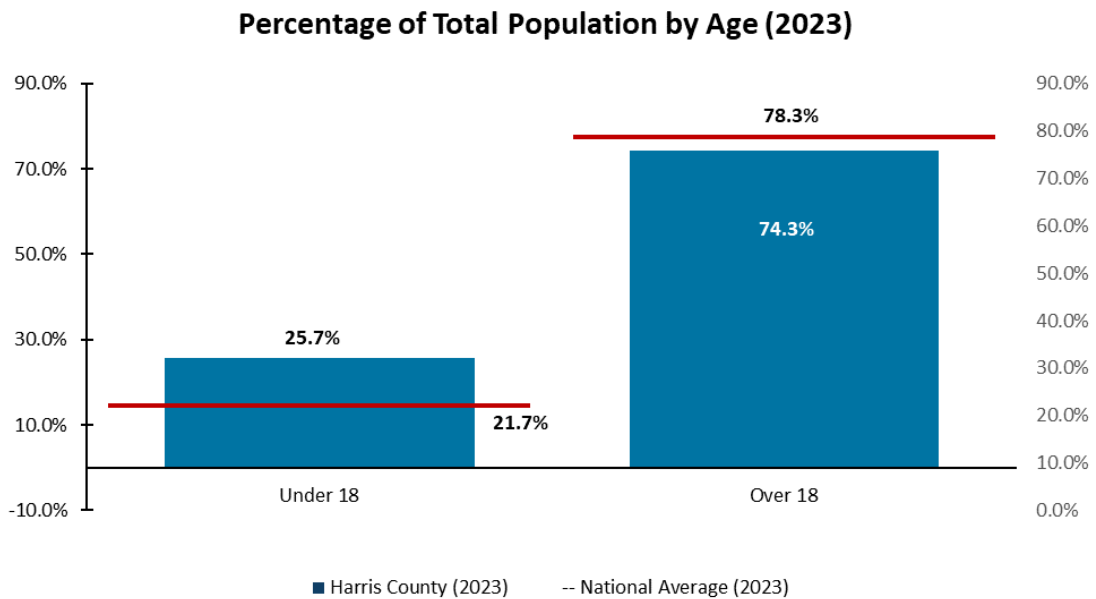
## Population Growth

According to the US Census Bureau, between 2020 and 2023 Harris County's population grew by 2.2%, in line with the state's overall growth. Harris County continues to grow as fast or faster than other large counties. As the population grows, the demand for services increases, particularly as the growth has concentrated in the unincorporated parts, where the County is the primary provider of municipal services.



## Age

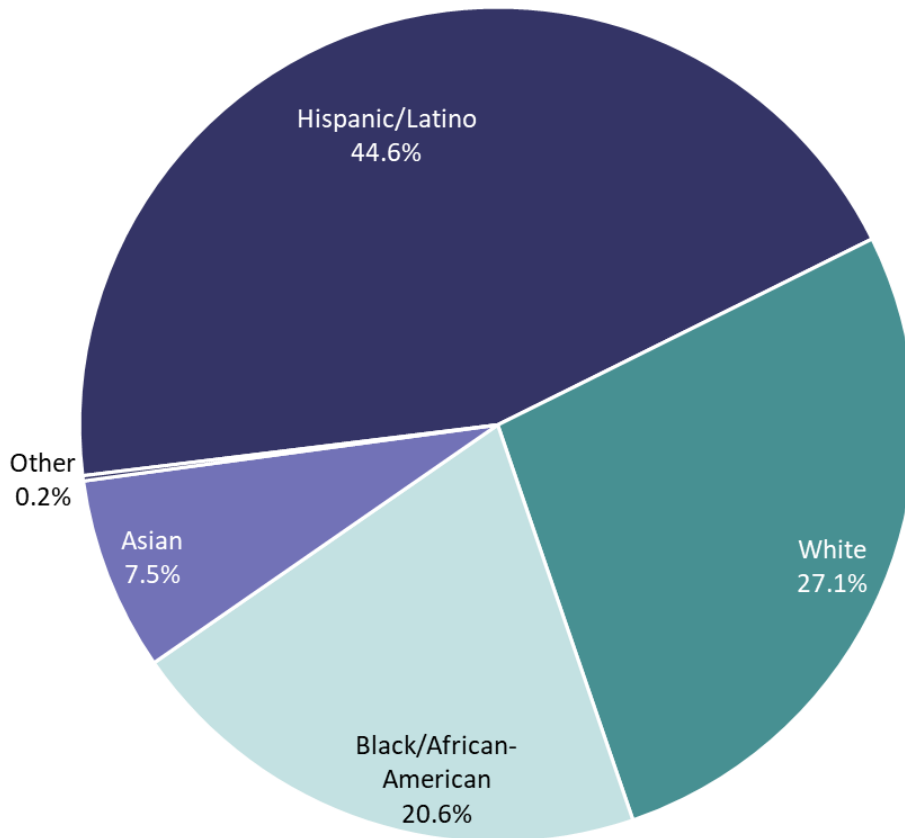
Like much of the nation, the population of Harris County is aging. The share of Harris County’s population that is under 18 has stayed flat from 2020 to 2023 but remains higher than the national average of 21.7%. The population over 18 has stayed flat as well but remains lower than the national average of 78.3%.



### Diversity

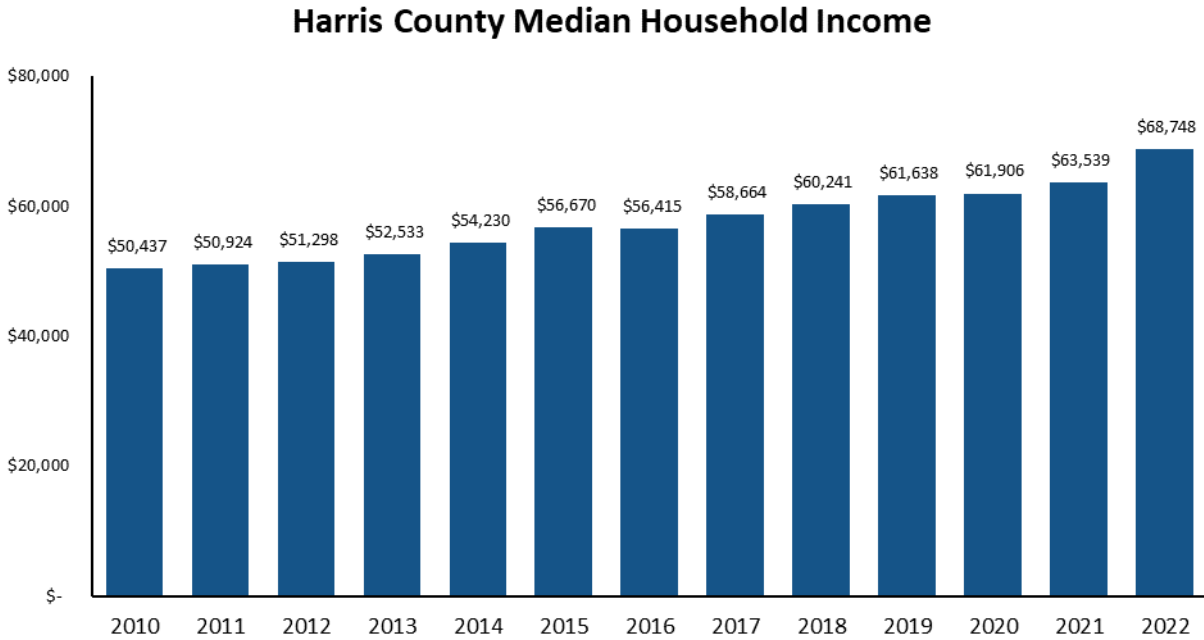
Harris County is one of the most diverse places in the country. More than a quarter of its residents are foreign born and close to half of the population speaks a language other than English at home. In total, 145 languages are spoken in the County.

### Harris County Population Demographics (2023)



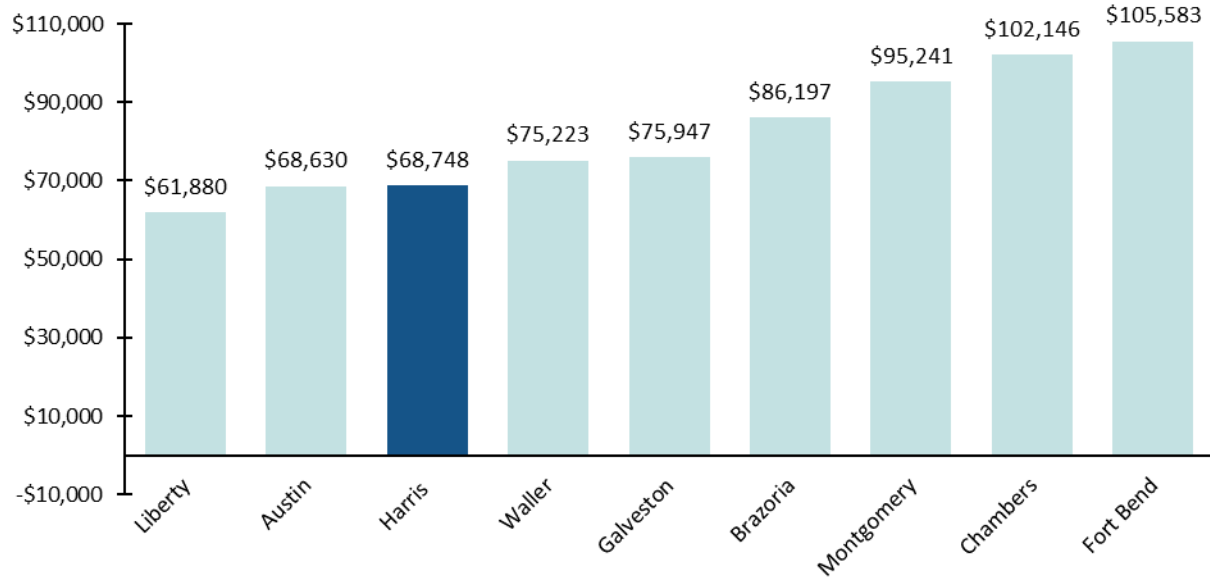
The County’s Hispanic/Latino population grew from 43% in 2020 to 44.6% in 2023. Black/African American population grew from 18.7% in 2020 to 20.6% in 2023, while the population that identifies as Other has fallen from 3.3% in 2020 to 0.2% in 2023.

## Median Household Income



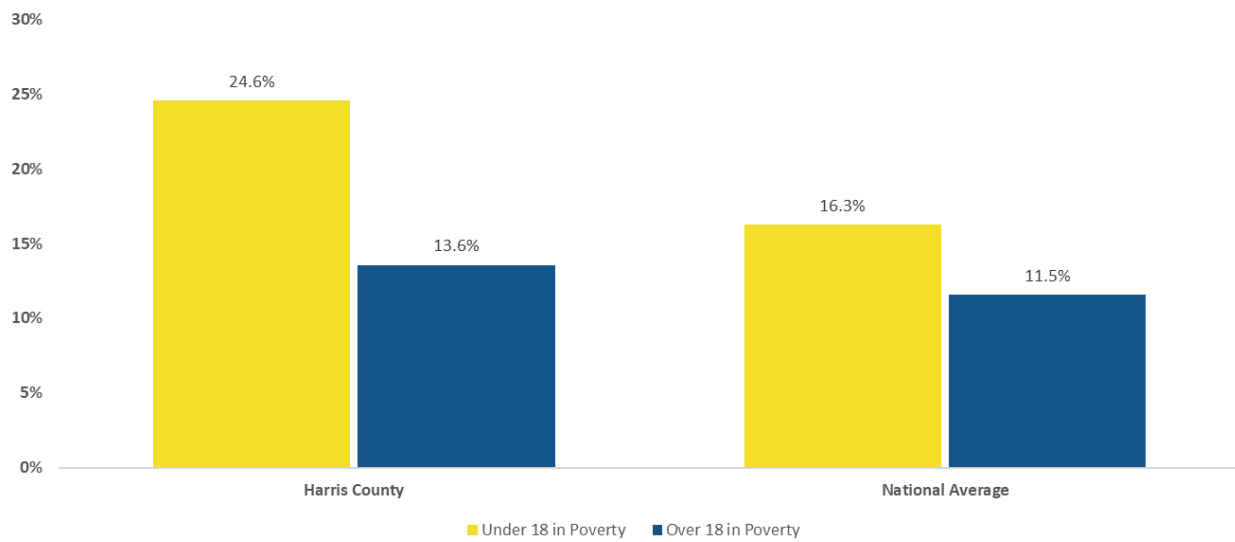
While Harris County’s median household income has grown steadily over the last 12 years, median household income in Harris County is slightly lower than the state overall (\$68,748 versus \$72,279), and lags almost all the surrounding counties in the greater Houston Metro Area. Of area counties, only Liberty and Austin Counties have a lower median household income.

### Median Household Income by County (2023)



### Poverty Rate

#### Poverty Rate Harris County & US Average (2023)



The County's poverty rate is higher than the national average (16.4% versus 12.6%) for all age groups. The greatest area of disparity is for residents under 18 years, with a poverty rate of more than 8.3% above the national average.

While Harris County poverty has increased from a peak of 15.9% in 2020 to 16.4% in 2023, the rate of increase is slower than in surrounding counties. Generally, poverty rates are higher among people living in urban areas than those living in suburban or rural areas, but a multitude of factors may contribute to a slower decline in the County's poverty rate. The gap in rate of decline largely reflects differences in the overall racial and ethnic makeup of the County population. Although poverty rates increased for all racial and Hispanic origin groups, racial disparity in poverty and median household income persists. Black and Hispanic residents continue to be over-represented in the population in poverty relative to their representation in the overall population. Nearly 65.2% of Harris County residents are Hispanic/Latino or Black, highest among all surrounding counties. The growing concentration of poverty has been a concern within past decades, and poor neighborhoods tend to cluster disadvantages that stall upward mobility over time.

# Executive Summary





Every year, Harris County Commissioners Court sets the budget for Harris County government, including 87 operating departments and agencies. The budget includes General funds and Special Revenue funds which support County services. The budget also includes debt service, with a set of recommended capital projects submitted by County departments.

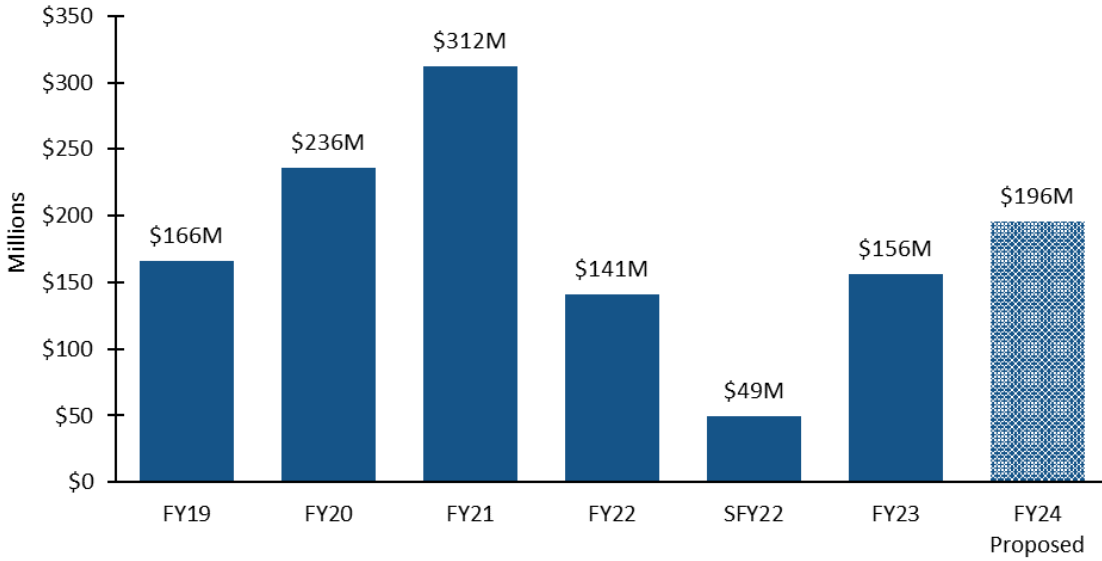
In preparation for Fiscal Year 2025, the Office of Management and Budget (OMB) has worked with County Departments on cataloguing and forecasting County cost drivers to update the FY24 Budget and develop a Current Level of Service (CLS) forecast. The CLS is intended to provide a comprehensive and transparent pre-decisional projection of the County budget that includes inflationary factors, changes to federal or state mandates, operations, and any financial decisions during the current fiscal year.

### Financial Strengths

Harris County's liquidity position is robust. After accounting for the funds restricted for mobility and infrastructure, the balance of cash and investments in governmental funds totals \$1.98 billion. This amount provides 201 days of cash on hand (DCOH) based on governmental expenditures, excluding those for mobility and infrastructure. Harris County is also fortunate to have a stable property tax base through the pandemic and strong support from grants. Over the past decade, the tax base has shown notable resilience and growth. The taxable assessed value has grown at a compound annual rate of 6.7% through the 2024 tax year, significantly outpacing the compound annual growth rate of the urban consumer price index, which stands at 2.8%. As FY24 closes, more than half of County departments used supplemental grant funding to support or enhance public services. The cumulative impact of grant funds is nearly \$650M through the first ten months of FY23, including funding from: ARPA, Community Development Block Grant (CDBG) programs, and Flood Control. Over the course of FY23, the County has lived within its General Fund budget with projected spending in line with new revenue.

With two months remaining in FY24, the unencumbered (available) balance in the Contingency Fund is \$172M, plus nearly \$21M of encumbered funds set aside to respond to two major weather events in 2024. Harris County continues to replenish this fund and the General Fund via reimbursements from FEMA for past disasters, primarily COVID, and expects to receive \$202M in additional FEMA reimbursements, which are currently under review by either FEMA or Texas Department of Emergency Management."

**Public Contingency Fund Historical Balance**



All these factors allow the County to maintain the current level of service for core County operations, while making strategic investments in our public safety and justice systems.

**Economy, Growth and Tax Impacts**

Following two consecutive years of valuation increases over 12%, and a decade of increases averaging 6.7%, the County experienced relatively flat growth for Tax Year 2024.

While 2021 and 2022 were extraordinary from a valuation perspective, Harris County has a long track record of strong economic growth and property valuation increases. Below are the original certified taxable property values since 2014 and the amount of new construction added to the tax roll each year.

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 <sup>1</sup>
Taxable Value (\$B)	347B	392B	421B	438B	450B	483B	505B	521B	586B	658B	666B
% Change	12.1%	13.1%	7.3%	3.9%	2.7%	7.4%	4.6%	3.1%	12.4%	12.2%	1.2%
New Construction (\$B)	8.1B	10.8B	12.0B	12.0B	10.5B	9.9B	12.3B	11.2B	12.4B	13.8B	15.7B

<sup>1</sup> Certified estimate used for comparison. Certified values will not be available until the end of August 2024.

Although the large taxable value increases of prior years’ did not continue in 2024, there are tools in place to moderate the impact of large taxable value increases on residential property owners when they do occur. First, annual valuation increases for residential homestead properties are capped at 10%. Using 2023 as an example, this 10% cap resulted in more than 90% of County homesteads having 2023 taxable values below their appraisal. The County also provides a 20% exemption for residential homesteads and an additional \$320,000 exemption for homesteads of senior and disabled property owners which further reduces the tax burden.

Apart from these caps and exemptions, Texas statute limits the total amount of taxes the County can generate from

existing properties without calling for a tax rate election. The limit is a targeted maximum increase of 3.5% per year unless the County was impacted by a declared disaster, in which case an 8% cap applies. As the County has been impacted by a declared disaster this year, Commissioners Court directed the Tax Office to calculate the 2024 Voter Approval Rate (VAR) using an 8% “Disaster” multiplier instead of the normal 3.5% rate. This higher multiplier is estimated to generate an additional \$89M in tax year 2024, but it is important to note this is a one-year increase only which would be deducted when calculating the tax levy for 2025.

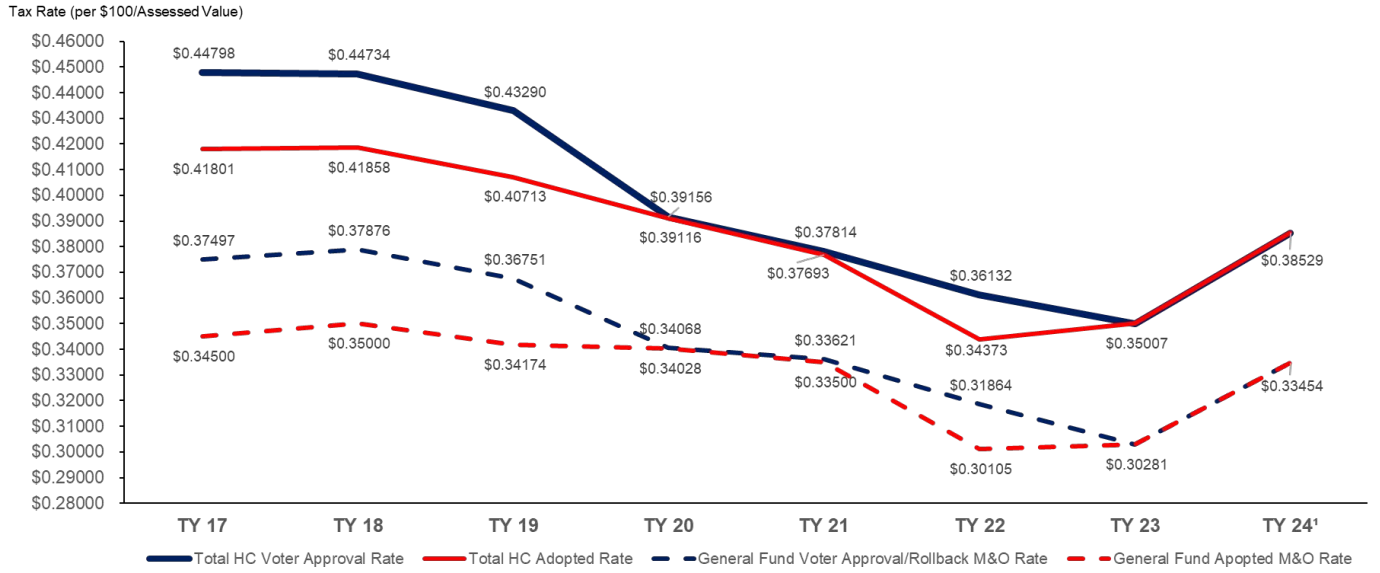
When rates are adopted at less than the 3.5% cap, the County can accrue the difference between the maximum (Voter Approval Rate) and the adopted rate and apply that unused increment in any of the following three years. The County will not have any unused increment available to adjust the 2024 tax rate.

At its August 15, 2024, meeting, Commissioners Court adopted a Flood Control tax rate that was above the VAR and called for a tax rate election on November 5 at which the voters will decide whether to approve or reject the proposed rate. If an election is called and subsequently rejected by the voters, the tax rate will revert to the VAR.

After more than a decade of holding the overall tax rate steady, the County lowered its combined tax rate every year since 2019, in part to offset large increases in property values and to comply with the state revenue caps. Historical Court-adopted tax rates and 2024 proposed rates per \$100 of taxable value are shown in the following table. Unlike previous years with large taxable value growth, 2024 saw a 1.1% drop in values for existing properties. This negative value growth means tax rates must increase if additional revenue is to be generated. About 12% of the tax rate increase proposed for 2024 is caused by the drop in taxable value, with the remaining 88% of the increase due to increased revenue generation.

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Proposed
County	0.41923	0.41656	0.41801	0.41858	0.40713	0.39116	0.37693	0.34373	0.35007	0.38529
Flood Control	0.02733	0.02829	0.02831	0.02877	0.02792	0.03142	0.03349	0.03055	0.03105	0.04897
Port of Houston	0.01342	0.01334	0.01256	0.01155	0.01074	0.00991	0.00872	0.00799	0.00574	0.00615
Hospital District	0.17000	0.17179	0.17110	0.17108	0.16591	0.16671	0.16221	0.14831	0.14343	0.16348
<b>Combined Total</b>	<b>0.62998</b>	<b>0.62998</b>	<b>0.62998</b>	<b>0.62998</b>	<b>0.61170</b>	<b>0.59920</b>	<b>0.58135</b>	<b>0.53058</b>	<b>0.53029</b>	<b>0.60389</b>

### Harris County Total & M&O Tax Rates - Voter Approval vs. Adopted



<sup>1</sup>Proposed tax rate

### Current Level of Service

Starting in March of 2024, OMB engaged County departments in the Current Level of Service (CLS) process to project the costs of maintaining the same level of service from one fiscal year to the next. OMB partnered with department and subject matter experts to forecast key budget drivers like facility maintenance, fleet operations, utilities, cost of living adjustments, employee benefits-related expenses, changes to state law, as well as unplanned budget adjustments to services.

Thanks to prudent financial management, the County is currently in a strong financial position— with a balanced annual budget, strong cash reserves, and top credit rating. However, the results of the CLS forecast show that Harris County’s financial picture is becoming more challenging due to factors outside the County’s control. State-mandated revenue caps combined with state mandated minimum spending on law enforcement, growing healthcare costs, and significant increases in the cost of providing legal representation for indigent defendants, as well continued state mandated inmate outsourcing have caused a fiscal reckoning for the County.

Throughout FY24 Court approved \$21M of recurring transfers that were unplanned. These recurring transfers, coupled with the increased costs to departments’ operations, severely limit the investment possibilities for FY25.

In April, OMB presented the FY25 CLS forecast of \$2,657M in planned expenses for the county, which included \$50M for the Pay Equity study. The forecast projected a \$130M deficit for FY25 based on the VAR revenue forecast of \$2,527M, the maximum tax rate Court can set without voter approval. Under a NNR forecast of \$2,458M, the deficit would be \$199M. Through Commissioners Court guidance for the FY25 budget process, the County was able to balance the budget and make several targeted investments for this upcoming fiscal year, described in the Budget Recommendations section. The figure below represents the FY25 CLS forecast, as of June 2024.

	Revenue	Expenditure	Surplus/(Deficit)
FY25 NNR	2,458M	2,657M	(199M)
FY25 VAR	2,527M	2,657M	(130M)

## Key Budget Drivers

The FY25 Budget was prepared in a time of tremendous change and uncertainty. Factors driving the difficult choices required in the budget process included: inflation, jail costs, increased utility costs, and increased health care costs.

### Jail Costs

Despite continued investments in the County's justice-related departments, the jail population growth has caused \$85M in additional spending on the County's jail. In November 2023, the Texas Commission on Jail Standards reduced the number of variance beds available for utilization at Harris County jail facilities. The Harris County Sheriff's Office lost the use of 580 variance beds, in increments of 144, every month beginning December 2023. Additional inmate outsourcing was therefore needed to ensure Harris County can house all inmates while meeting minimum jail standards for staffing officer-to-inmate ratios. In addition to the surge in population, the proportion of inmates that are high-risk has increased, necessitating additional staffing and the need to outsource inmates to private facilities. Overtime for jail staff is currently 16.1% of the overall labor budget for the Sheriff's Department.

In FY24 the County continued to outsource inmates to Garza County, LaSalle Correctional Center, and Tallahatchie Correctional Facility. Additionally, the County added more outsourcing beds at Tallahatchie Correctional Facility at a cost of \$52M. This cost will be borne fully by the County's General Fund.

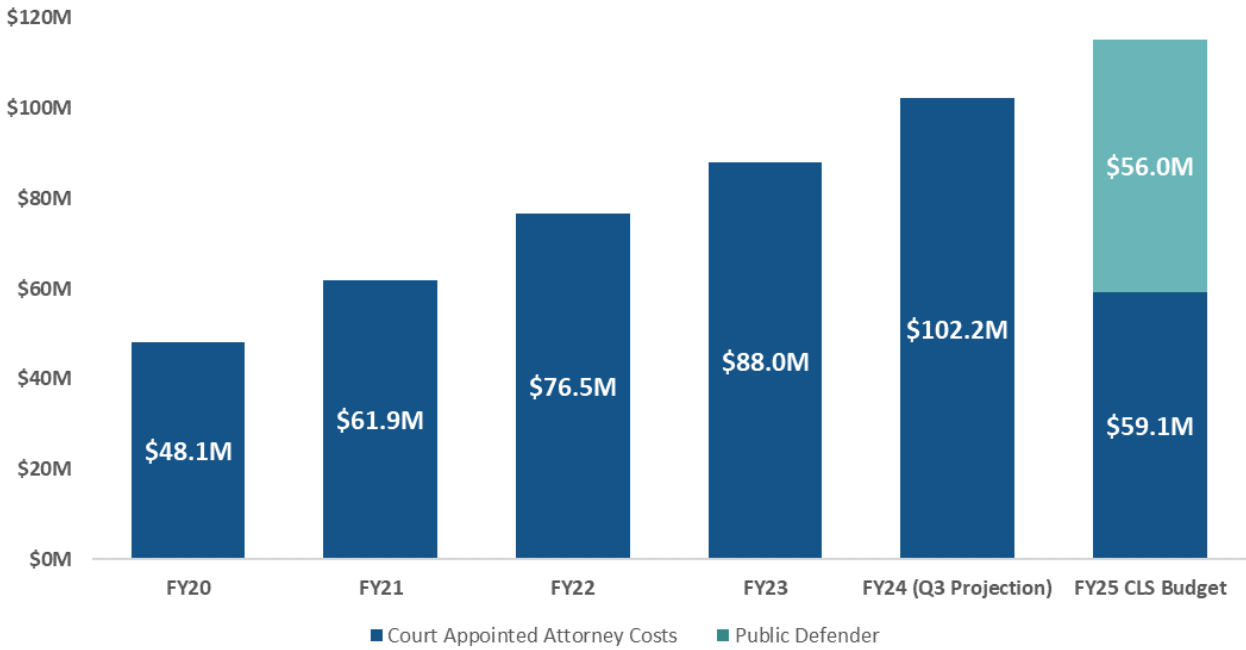
In FY25, there will be an increase to the overall budget totaling \$1.9M for various increases to services to manage the jail. The FY25 budget includes \$827K of General Fund appropriation for continued maintenance to the Offender Management Software and an additional \$651K for increased inmate food expenses. The adopted budget also includes \$10M in additional jail medical costs. The budget proposal reflects a recommendation to transition the FY24 jail medical overage (\$23M) to the Harris Health System tax rate.

### Indigent Defense

Over the last three fiscal years Harris County has seen massive cost increases for *indigent defense*, or county-provided criminal defense services for persons accused of a crime that cannot afford to pay for their own legal representation. In FY23 and the annualized SFY22 budgets, the County averaged \$82.3M in indigent defense costs annually. In FY24 alone, Commissioners Court approved a supplemental appropriation of \$29.1M due to cost overruns for court appointed attorney fees, for a total projected spend of \$102.2M.

The unanticipated costs are attributed to a combination of significant increases in the number of cases, as well as a change in fee structure approved by District and County judges in FY23. The chart below illustrates actual expenses for court appointed attorneys representing indigent defendants over the last five years.

### Harris County Indigent Defense Spending



In FY25 Harris County will budget more for indigent defense spending overall, but, at the direction of Commissioners Court, funding will be reallocated from Court Appointed Attorneys towards the Public Defender’s Office. The Public Defender’s FY25 Budget will include an additional \$11.7M to support the second-year expansion of the office to represent 50% of all indigent defense cases by FY26.

### Natural Disasters

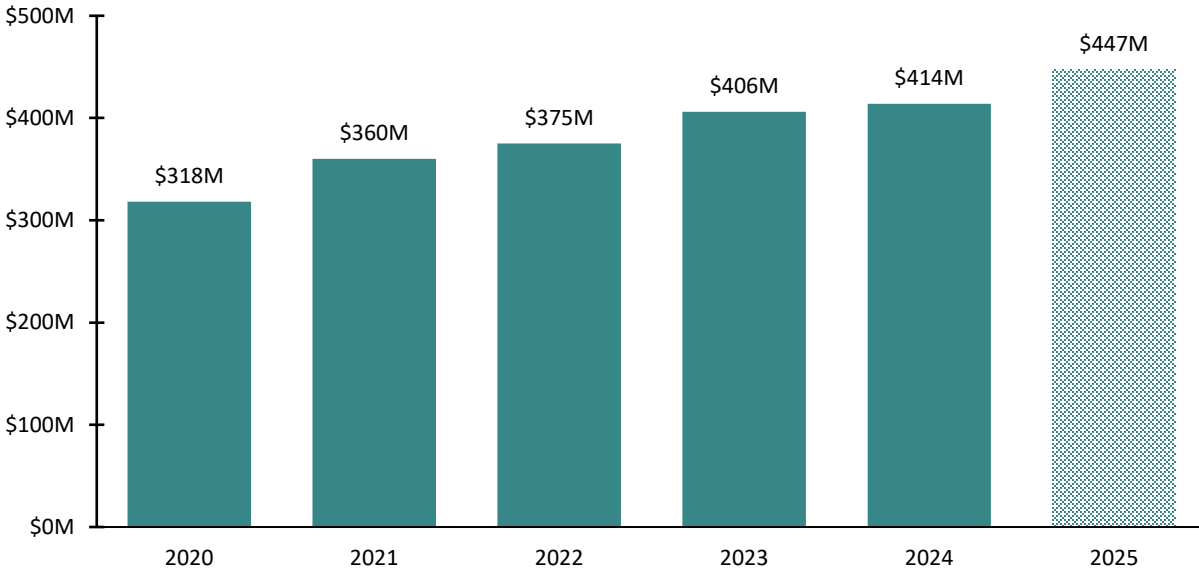
Harris County was impacted by three severe weather events in fiscal year 2024. Hurricane Beryl, the May 16<sup>th</sup> Derecho, and the May 2<sup>nd</sup> flooding event. All three events required the activation of the Public Improvement Contingency Fund (PIC) for emergency repairs, cleanup, and monitoring. A federal disaster was declared for Hurricane Beryl, and a combined federal declaration was made for the May weather events. Harris County estimates \$50M in county expenditures to support clean up, recovery, and restoration from these events. The County expects to be reimbursed for 70% of eligible response costs by FEMA.

### Health Care Costs

Harris County provides generous medical benefits to its employees and retirees compared to peer organizations and benchmark survey data. For 2024, the health claims forecast is \$414M, which represents a 2% increase from 2023 and nearly 30% increase from just four years ago. Several factors point towards a substantial increase in medical costs in 2025 including inflationary pressure, prescription drug spending, and behavioral health utilization. The projected 2025 health claims amount is \$447M, but implementation of a Medicare Advantage Prescription Drug plan and an Accountable Care Organization

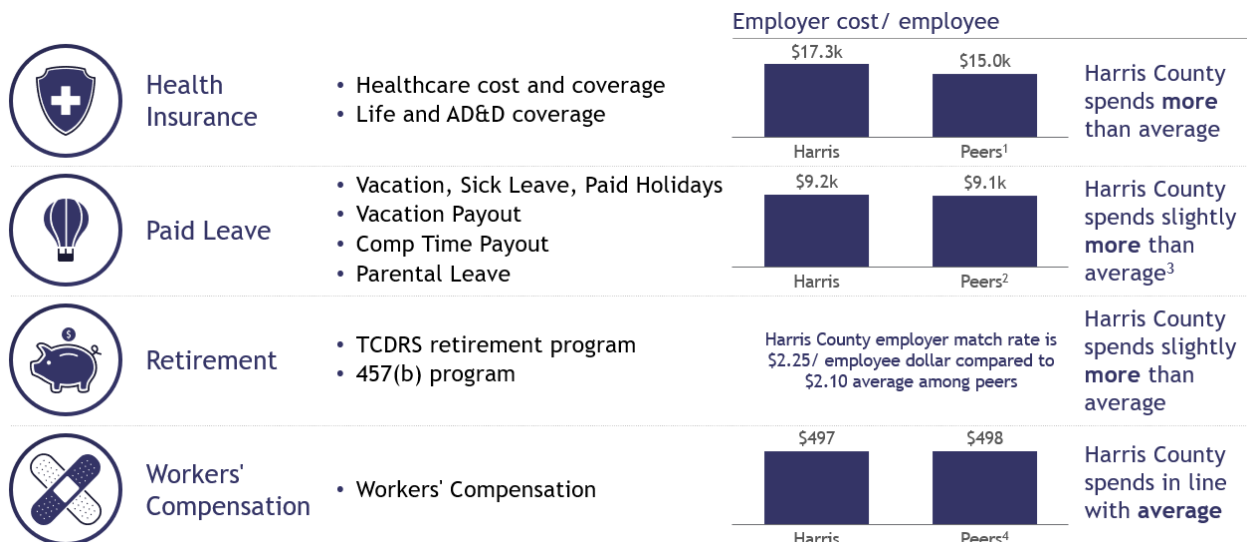
plan should result in healthcare savings. The county will continue to monitor projections when the new plan year begins.

### County Medical Claims



The adopted budget increases the County’s healthcare contribution by \$20.8M, raising the cost per employee from \$18,030 to \$19,182 due to substantial medical inflation anticipated in 2025.

Furthermore, Harris County spends more than peers on insurance, paid leave, and retirement while spending in line with peers on Worker's Compensation.



1. Travis and Bexar County; 2. Avg. TX LA OK AR State & Local Sector; 3. Employer cost/ employee comparison excludes paid parental leave; 4. Dallas, Tarrant, Bexar, and Collin County; Source: Bureau of Labor Statistics



### Contract Patrol

Harris County allows the Sheriff’s Department and Constable Precincts to enter into contractual agreements with businesses, homeowner associations, independent school districts, and municipal utility districts to provide dedicated patrol deputies within their area. The current policy requires that contracts starting in the middle of the fiscal year be reimbursed for 100% of the cost of the deputies. In subsequent years, entities can lower their commitment to 70% or 80% of deputies time and cost. Below is a chart of how much the County spends and receives as part of the contract patrol program (in millions).

After the passage of the budget in September, OMB recommends updates to the contract patrol rate to reflect cost increases. In FY24 the rate was updated by 6.6%, which was primarily driven by the 4% COLA for constable deputies as well as 7% for constable supervisors and civilians.

	FY20	FY21	FY22	FY23	FY24
<b><i>Number of Contracted Officers</i></b>	<b>975</b>	<b>1,015</b>	<b>1,040</b>	<b>1,142</b>	<b>1,201</b>
Cost Covered by Customers	\$71.9M	\$78.6M	\$82.5M	\$95.0M	\$104.8M
Cost Covered by County	\$25.6M	\$27.9M	\$29.4M	\$31.6M	\$34.9M
<b>Total Cost</b>	<b>\$97.5M</b>	<b>\$106.5M</b>	<b>\$111.9M</b>	<b>\$126.6M</b>	<b>\$139.7M</b>

### Federal Aid and American Rescue Plan

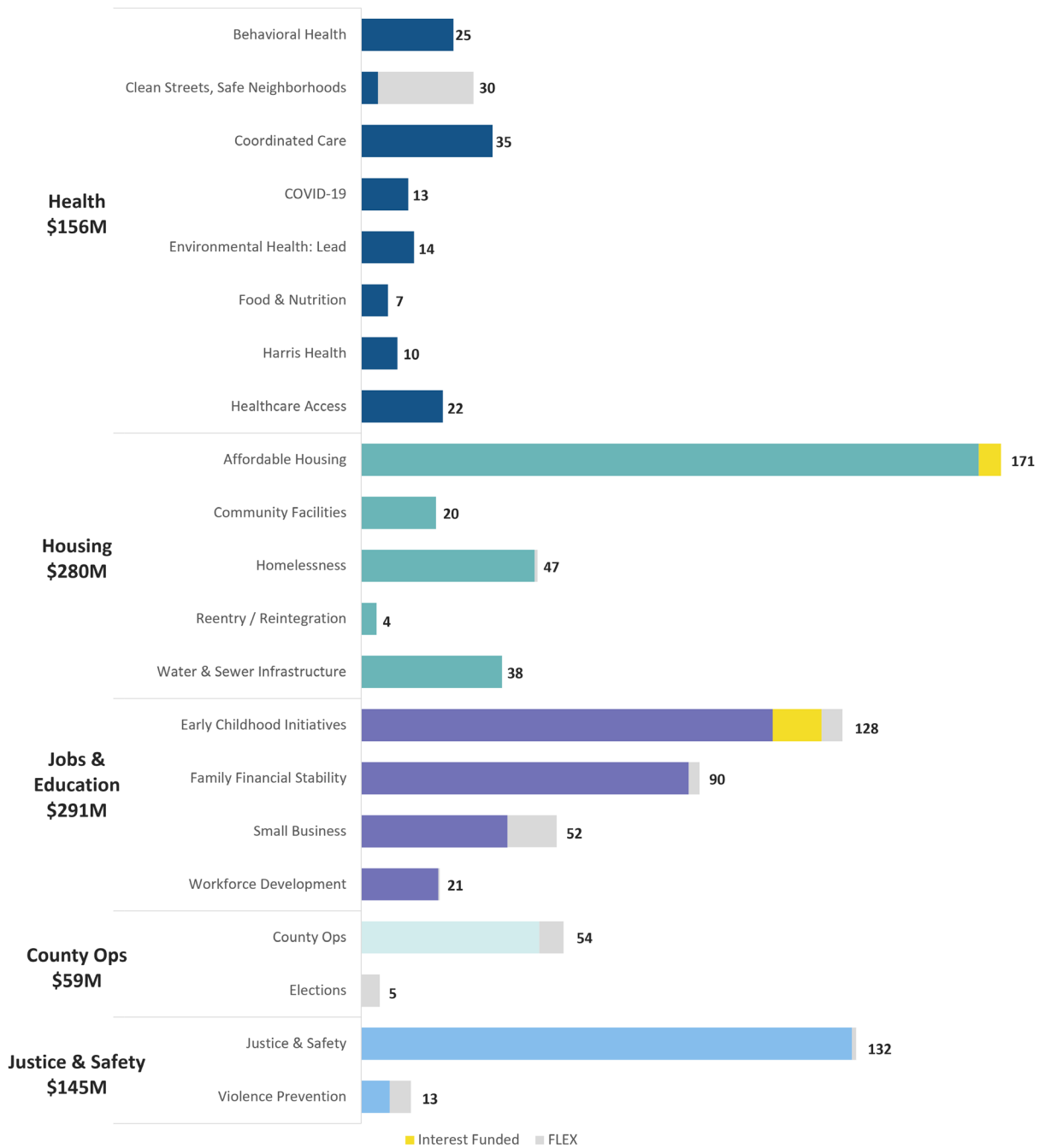
The County has made swift use of federal recovery dollars, fully allocating U.S. Treasury funding made available via the CARES Act and Consolidated Appropriations Act. The ARPA Coronavirus State and Local Fiscal Recovery Fund provided a direct grant of \$915.5M to Harris County, of which \$985.9M has been allocated and \$815M has been fully obligated.

ARPA funds must be obligated by the end of 2024; the period of performance extends to 2026. Commissioners Court has identified Health, Housing, Jobs & Education, Justice & Safety, and County Operations as investment priorities and established an equity framework to guide investments. Input from over 1,000 community members informed creation of target focus areas and priority outcomes.

Details about the community engagement process and active programs, together with our annual Recovery Plan submitted to the U.S. Treasury, can be found at [HarrisCountyARPA.org](https://www.harriscountyarpa.org).

Below is a summary of ARPA funding committed through June 2024:

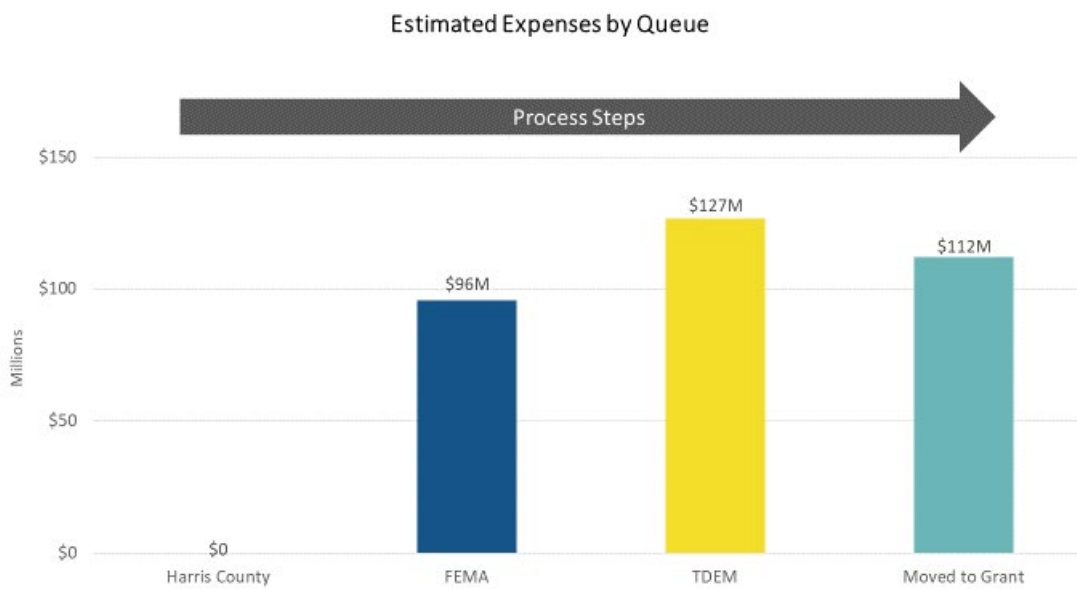
Funds committed by Harris County  
Commissioners Court through June 2024 (\$M)



In FY25, the County will focus on project delivery and assessing options for sustainable funding where needed. The FY25 budget assumes \$9.3M in ARPA to fund General Fund operations.

### FEMA Public Assistance Program for COVID-19

Through July 2024, a total of 91 projects in the amount of \$239M have been obligated under FEMA’s Public Assistance Program for COVID-19. The County will continue to work with FEMA and the Texas Department of Emergency Management to seek reimbursement for eligible expenses, and an additional \$96M is estimated to be obligated by the end of FY25. As demonstrated by prior events such as Hurricane Harvey, final resolution of outstanding projects and funding from FEMA takes time pending necessary audits, reviews, and appeals. FEMA has approved \$127M in reimbursements, which is awaiting the Texas Department of Emergency Management (TDEM) review to be recognized by the County Auditor.



# Budget Plan



### Approved Revenues and Expenditures

The adopted FY25 appropriation plan for Harris County’s General Fund is \$2,669M, which includes \$2,669M in projected total revenue\*.

Commissioners Court adopted a Flood Control tax rate that, if it is approved by the voters at an election in November, is expected to generate \$241.1M. If the voters do not approve of the higher rate, it will default back to the VAR which is \$141M. The recommended HCTRA appropriation is \$775M<sup>†</sup> and \$288M of total transfers to the Mobility Fund. Commissioners’ Court also approves the budget and tax rate for the Harris County Hospital District (Harris Health). The Harris Health adopted budget reflects the recommendation of their management and board.

	General Fund	Flood Control	HCTRA	Harris Health <sup>‡</sup>
Revenue	\$2,669M	\$241M	\$1,000M	\$2,549M
Expenditures	\$2,669M	\$241M	\$775M	\$2,549M
Transfers	-	-	\$288M	-

\* OMB’s estimated revenue will differ from the Auditor’s estimate as described in the Revenue section.

<sup>†</sup> HCTRA Revenue consist of Operating revenue + Investment Income; HCTRA Expenditures consists of Operating Expenses + Debt Service + PAYGO.

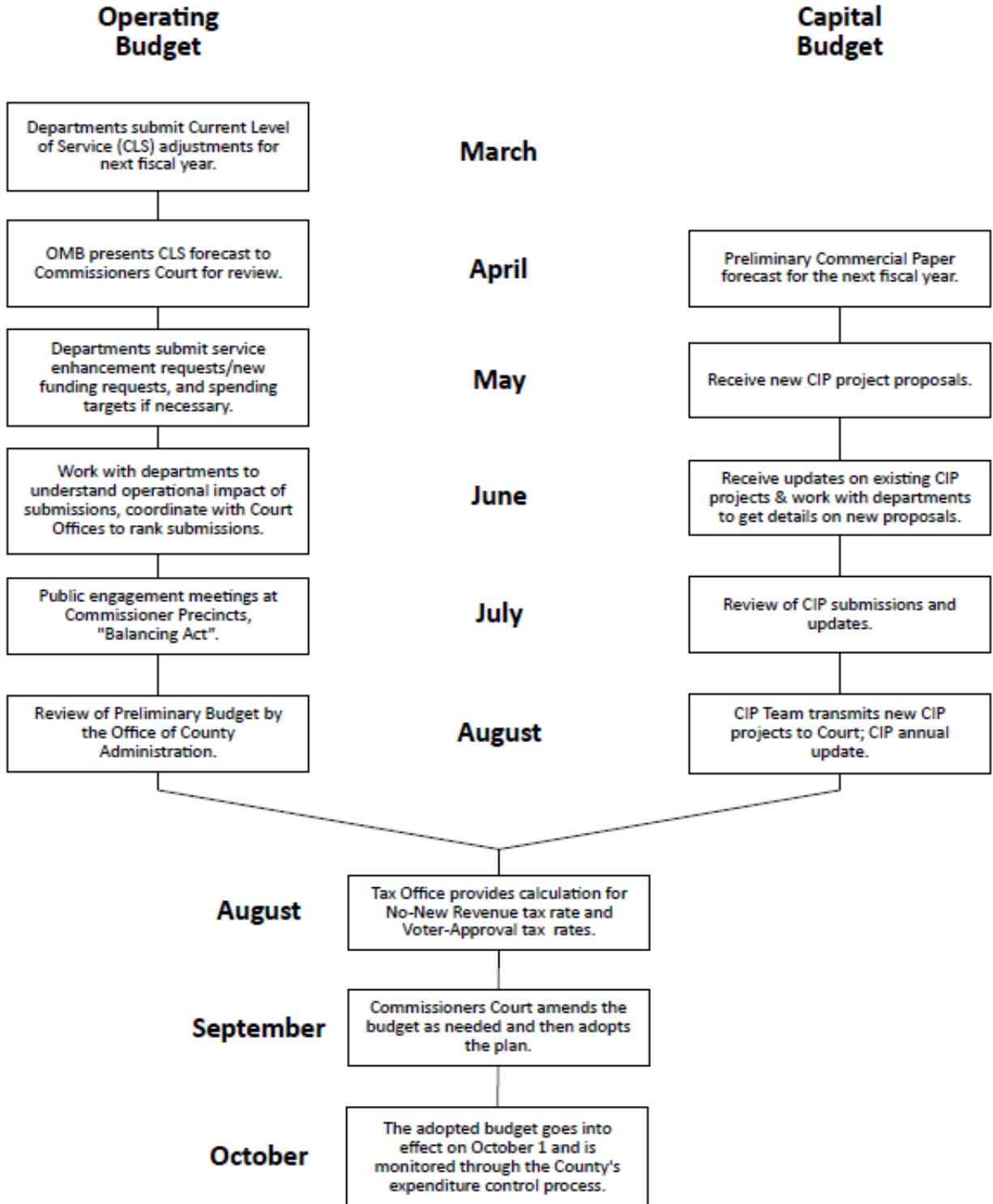
<sup>‡</sup>Harris Health’s adopted budget is based on the VAR that includes \$997M of Ad Valorem Tax Revenue.

# Budget Process and Policies

**IN**

### Budget Process Timeline

As the County’s new fiscal year begins, OMB has created a budget process timeline to help highlight key dates for the FY25 budget cycle. More key dates may be added or removed from this outline in the coming year, and OMB will communicate updates to departments on a regular basis.



### Fiscal Year Change

Prior to March 2022, the County’s fiscal year ran from March 1st through February 28th. In 2022, to better align the county’s budgeting and appropriations cycle with tax rate setting timelines, the fiscal year was changed to October 1 through September 30. This change required a short, 7-month transition year from March 1, 2022 through September 30, 2022. The following table shows the various abbreviations and corresponding dates for each fiscal year.

FY21	FY22	SFY22	FY23	FY24	FY25
FY2021	FY2022	SFY 2022	FY2023	FY2024	FY2025
3/1/20- 2/28/21	3/1/21- 2/28/22	3/1/22- 9/30/22	10/1/22- 9/30/23	10/1/23- 9/30/24	10/1/24- 9/30/25

It should be noted that “Tax Years” (TY) are different than the fiscal year and cover very different periods. For reference, the 2024 tax rates (Tax Year 2024) are set in September 2024, while the associated tax revenue is received in County FY25.



## Outcome Budgeting

In late 2020, with support from Commissioners Court, OMB embarked on a redesign of the County's budget process. Previously, decision-makers looked at historical spending and focused on the topline allocation to a department or agency. This process emphasized past allocations over present performance and did not make clear the connection between funding choices and community outcomes.

The County's new approach, *outcome budgeting*, reorients the budget process around the actual programs and services provided. In outcome budgeting, decision-makers no longer need to rely on topline allocations as a proxy for real data about what the County is doing for its constituents. They can ask directly: "What is the community impact of our services? And at what level should they be funded?"

In the FY24 budget cycle, the Commissioners Court formulated Goal Area Committees (GACs) that met with individual departments using Department Progress Meetings (DPMs) to understand strategic priorities and service delivery. The services and program structure served as the basis for ongoing conversations with departments on spend, performance, and resource needs for service efficiency.

## Strategic Objectives

Outcome budgeting, like all budget processes, is an exercise in prioritization. To guide this process, Commissioners Court has identified six goals and 23 objectives as part of the strategic framework that the Court approved in April of this year:

- **Make Harris County Safer and More Just:**
  - Reduce violent crime across the County
  - Reduce criminal legal system exposure that does not advance public safety
  - Improve safety and health conditions in the jail
  - Reduce racial, ethnic, and economic disparities in the criminal legal system
  - Increase efficiency across the legal system
- **Improve Physical and Mental Health Outcomes Across All Communities**
  - Improve the health behaviors of community members
  - Increase access to quality health care, including preventive and behavioral health
  - Improve children's health outcomes
- **Minimize the Impact of Climate Change and Disasters**
  - Reduce GHG emissions from County operations by 40% by 2030
  - Enhance disaster preparedness and resiliency
  - Equitably reduce the health, economic, and other impacts of climate change and disasters
  - Encourage residents, businesses, and public entities to significantly reduce their environmental footprint for the health of our region
- **Make Our Economy More Inclusive**
  - Grow the number of minority- and women-owned businesses
  - Provide workers with training and other support (e.g., childcare) to participate fully in the local economy

- Ensure that Harris County remains the best place in the region to start and grow a business
- Foster more family-wage jobs that ensure worker safety, benefits, and stability across all educational levels
- **Help Residents Achieve Housing Stability**
  - Build and preserve affordable housing, particularly for low-income families
  - Reduce eviction and foreclosure rates among residents
  - Transition people experiencing homelessness into permanent housing
- **Connect Our Community with Safe, Reliable, Equitably Distributed, and Well-Maintained Infrastructure**
  - Expand and optimize transit options
  - Ensure safety and security for all using the county's transportation network in alignment with the County's Vision Zero plan
  - Increase access to safe, clean, and enjoyable green space
  - Improve the condition and resilience of county transportation, flood control, and other infrastructure

The strategic framework was informed by one-on-one meetings with each Commissioners Court member, a special meeting of Commissioners Court held on April 1, 2024, several workshops and meetings with the Strategic Planning Committee—which consists of representatives from each Commissioners Court office, multiple workshops with and other feedback from leadership from OCA-reporting departments, County Champions from a wide range of County departments, a community survey, a County employee survey, and community engagement charettes hosted individually by each member of Commissioners Court.

The strategic framework serves as the launching point for the development of a strategic plan, which will include initiatives that help the County achieve the objectives and make progress toward the goals set out in the strategic framework. Ultimately, the strategic planning process should result in a countywide system of strategic performance measurement and reporting that is directly linked to and guides budget and other resource allocation decisions, while also aligning the work of departments and County partners with the County's strategic plan.

## Programs and Services

Harris County seeks to improve Strategic Objectives through its programs and services. Historically, these activities have been difficult to evaluate: the County lacked a standardized catalogue of programs and services and did not track costs consistently at the program and service level. This year OMB worked with departments to create a standardized catalogue, defining services as an amenity, or set of amenities that addresses a specific community or governmental problem. A service should have an identifiable "customer" and a specific strategy to make them better off. Services are bundled together to form a *program*, a collection of services that work together to provide a community benefit. Altogether, OMB

has catalogued over 700 services and 300 programs, described further in Volume II – Department Detail. Illustrative example of programs and services is listed below.

Program	Service
	Financial Services
	Human Resources
<b>Administration and Support Services</b>	IT
	Communications
	Case Management
<b>Bail Hearing</b>	Bail Hearing
<b>Holistic Defense Services</b>	Holistic Defense Services

### Performance Measures

To better understand if a department is achieving its objectives, or if progress is being made towards Commissioners Court Strategic Objectives, departments have developed performance measures to track results at the service, program, and department levels. The multi-level approach allows the County to evaluate operational performance, program objectives, and overall department performance.

Each performance measure will fall into one of three categories:

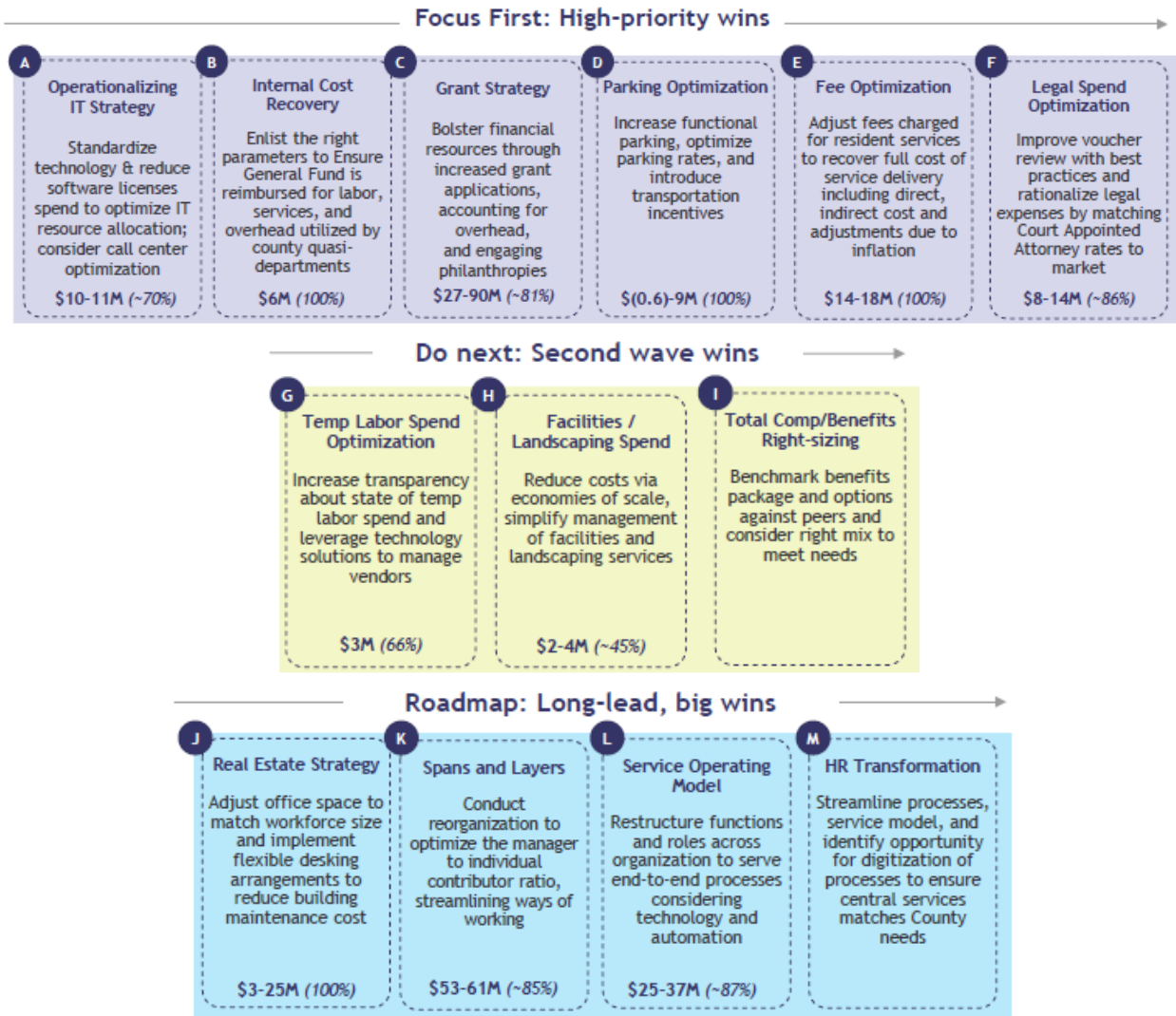
- How much did we do? These measures typically capture the quantity of work received or performed.
- How well did we do it? These measures typically capture the quality of the work performed.
- Is anyone better off? These measures describe the net effect on the community and typically require the most thought.

The County has made significant progress in the curation of performance measures and creating a consistent cadence of data reporting every quarter. However, this is an iterative process. As departments continue to align departmental strategic priorities with services provided and get better visibility into their data, there will be changes to the measures provided.

### Five-Year Financial Plan

In anticipation of potential future budget shortfalls caused by rising cost inflation, higher spending, and state revenue caps, OMB commissioned a study to prepare a five-year financial plan. The study was completed in May 2024. The study found that planned spending for the upcoming year exceeds new revenue and, unless action is taken, General Fund spending will exceed total available resources within the next five years.

The study also identified opportunities to reduce costs and increase revenue, primarily focusing on those departments reporting to the Office of County Administration. Below is a summary of the opportunities identified and the potential financial impact for the County including the portion of the impact that affects the General Fund shown in parenthesis.



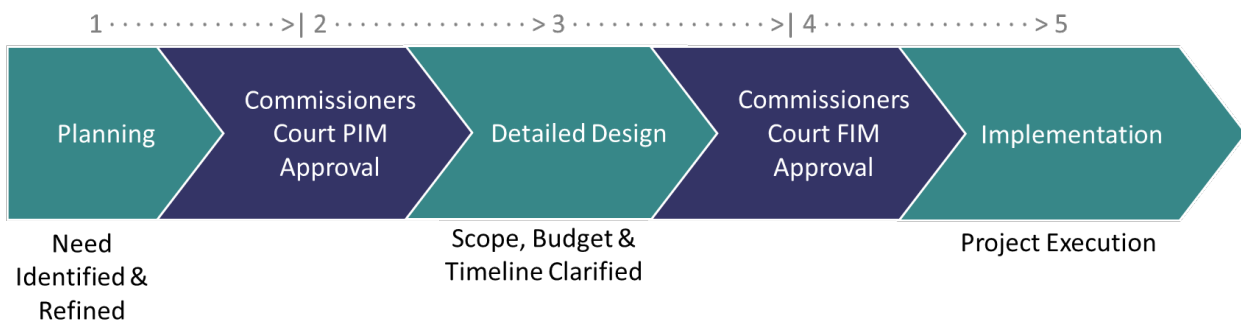
Some opportunities are relatively easy to achieve while others will require substantial time and effort to realize the identified financial gains. For budget purposes, OMB is assuming the following \$26.3M of enhancements/savings will be realized in FY2025. These figures are estimates that have been further refined and discussed in the Revenue Section of this report.

5-Year Plan Options Assumed in the FY2025 Budget		\$M
<b>Revenue Enhancements</b>		
Engineering permit fee increases		2.0
Increase Constable Fees of Office (primarily eviction-related fees)		2.0
Higher recovery of indirect support costs from grants		2.0
Reinstate indirect cost recovery from HCTRA, incl. recovering past years' indirect cost (22-25)		17.8
Higher recovery from HCTRA for Constable Toll Road officer support costs		1.5
<b>Subtotal – Revenue Enhancements</b>		<b>25.3</b>
<b>Expense Reduction</b>		
Laptop standardization		1.0
<b>Total Revenue Enhancements + Expense Reductions</b>		<b>26.3</b>

### Capital Improvements Plan (CIP)

As part of the annual budget process, Harris County reassesses its capital improvement plans for facilities, information technology, capital equipment purchases, flood risk reduction, transportation, and other areas. Some operating budget requests may also be included in this program, if OMB determines that they are better addressed through CIP projects. Most precinct-led CIP projects, including precinct road and park projects, are not managed by OMB and are not reflected in the CIP section of the Budget Book.

The capital project development process aims to increase transparency and standardization and to ensure that capital resources are allocated in alignment with County goals and objectives. The plan shown in later sections includes the use of mobility funds, debt funds, grant funds, and other capital project funds necessary to support capital projects over the next fiscal year.



## Basis of Budgeting

The County's accounting records for governmental fund types and agency funds are maintained on a modified accrual basis. Revenues are recorded when available and measurable, and expenditures are recorded when the services or goods are received and the liabilities are incurred. Encumbrances are recorded during the year. Property tax revenues are subject to accrual and are considered available to the extent collected within 60 days after the end of the fiscal year. Proprietary/internal service funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses when incurred.

Harris County budgets are developed on a cash basis. Revenues are typically recognized only when collected and expenditures are recognized when paid. Under State law, the budget cannot be exceeded in any expenditure group. In addition, the total of the budgets for the General Fund and certain Special Revenue Funds cannot be increased once the budgets are adopted unless certified by the County Auditor and approved by Commissioners Court.

Appropriations in the Capital Improvements Plan and Grant Funds are made on a project basis rather than on an annual basis and are normally carried forward until the projects are completed. On a case-by-case basis, other appropriations may be carried forward into a subsequent fiscal year: for example, for a one-time, multi-year program, or to cover an out-of-the-ordinary encumbrance related to the prior fiscal year.

## Budget Controls

Under Texas statute, the County Auditor is responsible for assuring that the County complies with the limitations set forth in the budget. The primary level of budget control is the department. While the budget now contains figures at the program and service level, these more specific budgets will not be binding and may be slightly modified within a department as the Adopted Budget is uploaded into PeopleSoft. The County Auditor implements policies and procedures to assure that departments do not exceed their annual budget allocations. Departments cannot issue new purchase orders unless they have an unused budget sufficient to pay the purchase order. In addition, the Auditor's Office creates a payroll encumbrance equal to the projected payroll for the remainder of the fiscal year.

**Revenue**



### Introduction

The General Fund is the primary fund for County operations and administration and includes all revenues that are not otherwise restricted or designated for use in another fund.

Over the last decade, two revenue categories accounted for over 90% of the County’s General Fund revenue. Tax revenue has averaged about 80% of the total (est. 79% for FY2024) and Charges for Services, which includes the Contract Patrol program and Motor Vehicle Sales Taxes among other things, currently makes up about 12% of the General Fund revenue.

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Proj.
Tax Revenue	77%	79%	79%	80%	79%	78%	81%	81%	78%	80%
Charges for Services	15%	14%	14%	13%	13%	12%	12%	12%	13%	12%
% of General Fund	92%	93%	93%	93%	92%	90%	93%	93%	91%	92%

The County averaged 6.2% General Fund revenue growth between 2015 and 2020, but the rate of growth has slowed to an average of 4.1% since 2020 and is not expected to see future periods with sustained revenue growth at pre-2020 levels due to the imposition of a lower tax revenue cap in 2020 by the Texas State Legislature. Total General Fund revenue (taxes plus non-tax revenue but excluding transfers in) for the last ten fiscal years is shown below.

\$ in M	2015	2016	2017	2018	2019	2020	2021	2022	SFY22*	2023	2024 Proj
General Fund Rev.	1,529	1,668	1,801	1,831	1,920	2,063	1,991	2,116	320	2,186	2,425
Annual Change		9%	8%	2%	5%	7%	-3%	6%	n/a	3%	11%

\* SFY22 was a 7-month fiscal year to facilitate a change in fiscal year start date from March to October.

### Projected FY25 General Fund Revenue

The FY2024 projected and FY2025 recommended County General Fund revenues are:

	FY2024 Projected	FY2025 Recommended
M&O Tax Revenue Estimate	\$1,906M	\$2,132M
Non-Tax Revenue Estimate*	\$527M	\$537M
<b>Total FY25 Projected Revenue</b>	<b>\$2,433M</b>	<b>\$2,669M</b>

\*incl. \$4M of other taxes (occupation taxes and rendition penalties)

The OMB revenue budget is based on an assumption the Voter Approval Rate is adopted, which for 2024 is calculated using an 8% disaster rate multiplier. Estimated FY2025 revenue is \$2,669M, of which \$89M is the result of the one-time disaster rate multiplier that will be backed-out in next year’s tax rate



calculation. In practical terms, this means the FY2026 M&O tax revenue that would normally increase by about \$115M at the VAR is likely to only grow about \$25M over the FY2025 revenue. The following table shows projected M&O tax revenue for FY24, FY25 at the VAR disaster rate, and FY26-FY2029 assuming 2% annual new construction growth and adopted tax rates at the VAR (3.5% increase on existing properties).

\$ in M	Proj. FY 2024	Est. FY 2025	Est. FY 2026	Est. FY 2027	Est. FY 2028	Est. FY 2029
M&O Tax Revenue	\$1,906	\$2,132	\$2,157	\$2,277	\$2,404	\$2,538
Annual Change	--	11.9%	1.2%	5.6%	5.6%	5.6%

These revenue projections are based on the 2024 tax rates calculated using HCAD’s July 25th certified estimate and non-tax revenue estimates developed in coordination with the Auditor’s Revenue Accounting section.

By statute, the FY25 revenue budget must match the Auditor’s Final Estimate of Available Resources. OMB’s estimated revenue, however, differs from the Auditor’s estimate, most notably because the Auditor’s estimate excludes certain items with the expectation that those items can later be certified as “supplemental” revenue when the amounts are known and/or when funds are received.

The OMB estimate, on the other hand, tries to account for many of these items up-front. While the Auditor’s Office is statutorily responsible for the estimate of resources that determines the maximum budget appropriation, OMB’s figures are for information purposes and are intended to reflect a more comprehensive projection which includes reasonable estimates of supplemental revenue that will be certified by the Auditor over the course of the year. That said, OMB’s estimates only include known or reasonably expected sources of revenue. It is likely some new, currently unknown sources of revenue will come in during the year but due to the inherent uncertainty, OMB did not try to guess an amount to include in the initial estimate, preferring instead to treat these as supplemental revenue that can help offset unexpected costs that occur during the year.

### Tax Revenue

The 2024 tax rates adopted by Commissioners Court determine the tax revenue for County Fiscal Year 2025. Tax revenue for the coming year is estimated based on the adopted tax rate multiplied by the county’s certified taxable value of properties after adjusting for anticipated future value reductions, most commonly stemming from resolved property value disputes and tax exemptions granted after the initial tax roll.

The amount of the original taxable value that is ultimately lost has been rising for several years but has seen a particularly big increase in the 2023 tax year so far. Based on prior years, OMB assumed the original tax levy would drop by about 3.4% in 2023 but, after reviewing 2023 activity to-date, OMB’s estimated 2024 levy decrease is closer to 4.6% of the original roll.

Based on the OMB-recommended tax rate, total FY2025 M&O property tax revenue is estimated to be \$2,132M which is an increase of \$226M over the projection for FY24. Of this increase, approximately \$52M will come from new properties and \$174M will come from higher taxes on existing properties. For reference, the average residential homestead will pay \$168 more in County taxes than last year (this doesn't include changes to Flood Control, Port of Houston, and Hospital District taxes) based on a combination of a higher average taxable homestead value (\$379K vs. \$357K) and the higher tax rate.

## Non-Tax Revenue

The OMB FY25 non-tax revenue projection is \$537M, which is \$42M higher than the estimate in the April CLS presentation. The difference is primarily the result of OMB recommended revenue enhancements, many of which are the result of the five-year plan study. Those changes relative to CLS are:

- \$18M recommended increase from HCTRA for indirect costs (a \$13.9M one-time true-up for prior years plus \$4M for FY2025)
- \$9M recommended one-time increase related to interest generated from investing ARPA funds
- \$7M increase in trueing up various fees of office, reimbursements, grant indirect costs, and building permit fees
- \$2M increase in motor vehicle sales tax fees
- \$2M increase Federal SCAAP estimate
- \$1M net increase in all other accounts

An emphasis for FY2025 is to better recover the costs of support that other funds (including grants) and agencies receive from the County's general fund. Examples of functions paid out of the general fund that may directly benefit operations funded from other sources include information technology, payroll, legal, finance and audit, purchasing, etc. The \$18M above for HCTRA indirect cost represents back-payments for the last three years plus the support cost reimbursement for FY2025. Grants are another recipient of general fund support but currently the general fund receives little or no reimbursement for services rendered to many of the County's grants. Starting in FY25, Harris County will move forward with a 5% overhead rate for all eligible grants.

The following table compares the FY23 actual, FY24 projected and FY25 estimated amounts by revenue category.

Revenue Category	FY2023 (Act)	FY2024 (Proj)	FY2025 (Est)
Charges For Services	\$274M	\$280M	\$297M
Intergovernmental	93	103	99
Miscellaneous	64	89	80
Non-Operating	28	29	29
Transfers In	22	8	14
Fines	15	11	11
Lease/User Fees	1	2	2
Charges To Departments	-	1	-
Taxes Other than Ad Valorem Tax	4	4	4
<b>Total Non-Tax</b>	<b>\$501M</b>	<b>\$527M</b>	<b>\$537M</b>

A relatively small number of fees and other revenue sources make up most of the non-tax revenue. As shown in the following table, the top ten revenue account are projected to comprise nearly 72% of total FY2024 General Fund non-tax revenues.

Revenue Source	FY2024 (Proj)	FY2025 (Est)	% of Total FY24 Non-Tax
Patrol Contracts (Incl. ISDs)*	\$105.0M	\$111.9M	19.9%
Motor Vehicle Sales Tax Fees	59.9	60.3	11.4%
Auto Registration Fees	38.5	39.5	7.3%
Fees of Office – Various Charges	37.2	40.2	7.1%
Mixed Beverage Taxes	32.0	33.0	6.1%
County Litigation Settlements	28.9	1.6	5.5%
Interest Earnings on Cash Balances	27.7	28.0	5.3%
Toll Road Reimbursement for Constable Services	21.0	21.6	4.0%
Property Tax Commissions	15.3	15.5	2.9%
Auto Registration Collection Fees	14.5	14.7	2.8%
<b>Total Top Ten Revenue Accts</b>	<b>\$380M</b>	<b>\$366M</b>	<b>72%</b>

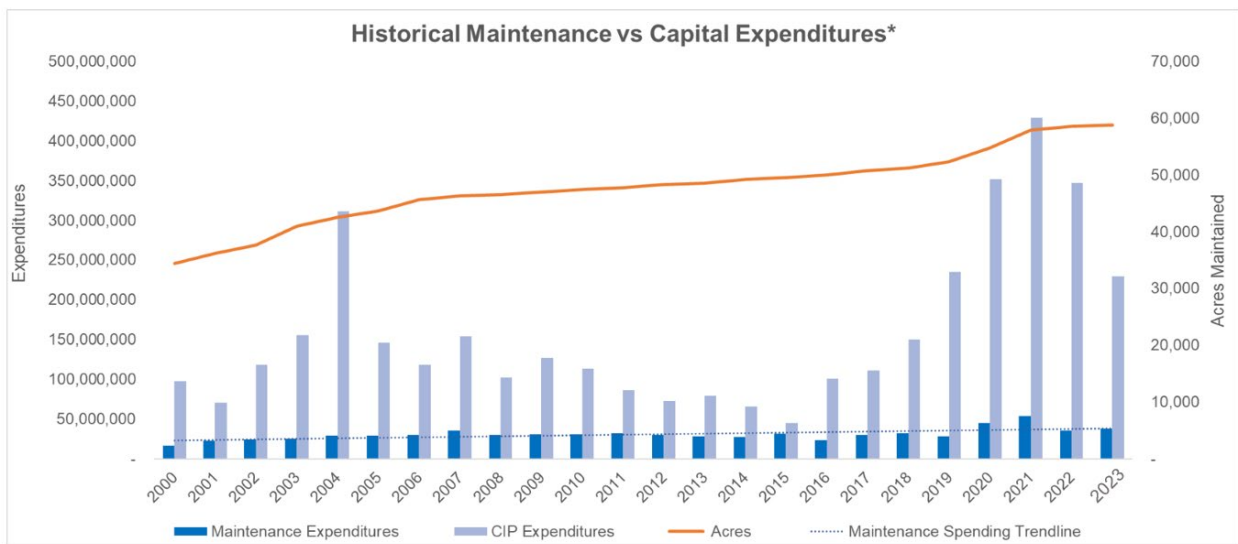
\* All revenue generated from contract patrol program is appropriated to corresponding law enforcement departments to pay for positions and non-labor. The county receives less money than contract patrol costs and the difference is paid out of the general fund.

FY2025 County litigation settlement revenue represents anticipated payments from existing settlements only. Despite the large amount of revenue generated by settlement in FY2024, OMB does not include estimated revenue for any potential legal settlements until the actual settlement amounts and timing are known.

### Flood Control District

The Harris County Flood Control District is a special purpose district created by the Texas Legislature in 1937 and governed by Harris County Commissioners Court. The Flood Control District's jurisdictional boundaries coincide with Harris County and covers 23 primary watersheds and 1,777 square miles.

While the amount of acreage included in the Flood Control District's portfolio nearly doubled since 2000, maintenance spending did not keep pace, resulting in a deferred maintenance challenge (see figure/graph below). This deferred maintenance issue is exacerbated by the volume of new capital investments coming online now and in the next several years. New infrastructure includes more than \$5 billion dollars of projects through the 2018 Bond Program and an additional \$843 million dollars in projects funded through Community Development Block Grant (CDBG) Mitigation and Disaster Recovery programs.



source: Harris County Flood Control District\*

Flood Control's financial challenges increased in 2022 after Commissioners Court was unable to agree on a tax rate and defaulted to the No New Revenue (NNR) rate. This resulted in FY23 tax revenue \$25M below what the Court could have authorized. Because each year's adopted rate becomes the starting point for the following year's tax calculation, the maximum revenue for all future years was decreased by \$25M as well. In most cases, when a jurisdiction adopts a rate below the Voter Approval Rate (VAR), it can increase the following year's rate to make up the difference (this is the unused increment component

\*Expenditures are inflation adjusted and reflect 2024 dollars.

of the annual tax rate calculation). In this case, however, Flood Control’s adopted tax rate dropped below \$.025 in tax year 2022 which, by state statute, reclassified it to a “Special District” which allows for a higher annual tax rate increase but makes it ineligible to apply the unused increment in future years. The District’s M&O tax rates for the last ten years are shown below.

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
M&O Tax Rate	0.02620	0.02745	0.02736	0.02738	0.02670	0.02649	0.02599	0.02043	0.02010	0.03774

To address Flood Control’s maintenance demands, which includes maintaining system capacity, reducing the risk of system failures, and managing new bond and CDBG-funded infrastructure coming online over the next five years, Commissioners Court adopted a 2024 Flood Control M&O tax rate of \$.03774 which is expected to allow for a 67-year infrastructure rehabilitation and replacement cycle. The adopted rate is \$.01581 higher than the VAR and ultimate approval is up to the voters who will be asked to approve the rate at an election to be held on November 5, 2024. If the rate increase is rejected by the voters, the Flood Control rate will revert to the calculated VAR of \$.02193. The revenue difference between the proposed rate and the VAR is just over \$100M.

Tax Rate	2025 Budget
<b>Voter Approval Rate</b>	\$140,400,000
<b>Adopted Rate</b>	\$241,100,000

The adopted 2024 tax rate is expected to generate more revenue than is needed for current year maintenance in FY2025. The reason for “overshooting” current year maintenance needs in FY2025 is because of the rapid expansion of flood control infrastructure over the next five years combined with insufficient maintenance funding for existing infrastructure. The new bond and CDBG infrastructure will result in future M&O cost increases that will grow faster than Flood Control is able to increase its revenue under the statutory revenue caps. Furthermore, maintenance funding for Flood Control’s existing portfolio of \$5.7B in infrastructure assets only supports a 270-year repair and replacement lifecycle resulting in \$700M to \$1B in estimated deferred maintenance. Given the annual cap on revenue increases and because it isn’t practical or cost effective to hold tax rate elections every year, the recommended approach is to possibly over-collect for current maintenance needs in FY25 and set aside any surplus in reserve to offset future year needs. Revenues within FY25 and FY26 will also support startup costs for the scale-up of operations (to include adding new staff, equipment, facilities, and contracts, as well as addressing up-front design/engineering, right-of-way acquisition, and permitting approvals that may be required for major maintenance projects).

# Debt Service

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## Overview

The County issues long-term debt instruments such as general obligation bonds, certificates of obligation, and revenue bonds to fund capital improvements such as infrastructure improvements, transportation system, machinery and equipment, vehicles, flood mitigation, and other capital needs. The County also issues short-term debt instruments, such as commercial paper, to provide interim financing for various long-capital projects and the financing of shorter-term assets that have depreciation schedules such as vehicles and technology.

In FY2024, Harris County was in the bond market twice, issuing long-term debt for: Road, Certificates of Obligation (CO), and Permanent Improvement Bonds (PIB) (\$750.9M), and HCTRA (\$950M), for a total of \$1.7B of new debt. The County will be issuing HOT Bonds in an amount not to exceed \$35M to fund the roof and sound system of the NRG Park Facility. The County also had several transactions relating to short-term debt in the form of commercial paper. The dealer for the issuance of Commercial Paper programs Series programs Series H & H-2 (Flood) and Series K (Toll Road) was replaced. In addition, the credit facility for Series D-3 (PIB) will be replaced, and the credit agreements for Series C (Road) and Series H will be renewed.

Harris County is proud to have AAA rating from Moody's, S&P, Fitch, and KBRA Rating agencies for our General Obligation (GO) credit. The County has been able to maintain the highest credit rating allowed by being able to demonstrate a low default risk. The Harris County Toll Road Revenue credit is the highest rated Toll Road in the United States, with ratings of AA/Aa1/Aa-. These ratings keep our bonds in high demand among investors, which in turn keeps our borrowing costs low.

The Interest & Sinking (I&S) tax rate is established by including all the County's mandatory debt service payments for the upcoming fiscal year, as well as any commercial paper repayments that meets the amended definition of debt defined in HB 1869. The I&S rate is calculated by adjusting the debt service by (1) the unencumbered fund balance; (2) the amount paid from other resources; and (3) the collection rate. To calculate the I&S rate, the total amount of GO debt service is divided by the total property assessments, as calculated by HCAD.

## Types of Debt Instruments

### **Long-term debt instruments include:**

General Obligation (GO) Bonds and Certificates of Obligation (CO) are direct obligations backed by the full faith and credit of the County and secured by the receipt of annual ad valorem taxes. The County issues both voter authorized and non-voted GO bonds. The County currently issues the following GO bonds to finance capital assets:

- Road Bonds
- Permanent Improvement Bonds
- Flood Control Bonds
- Toll Road Tax & Subordinate Lien Bonds
- Tax & Subordinate Lien Revenue (HOT) Bonds

Revenue Bonds are generally payable from the pledged revenue generated by the respective activity for which the bonds are issued. The County issues the following revenue bonds:

- Toll Road Senior Lien Revenue Bonds
- Toll Road First Lien Revenue Bonds

### **Short-term debt instruments include:**

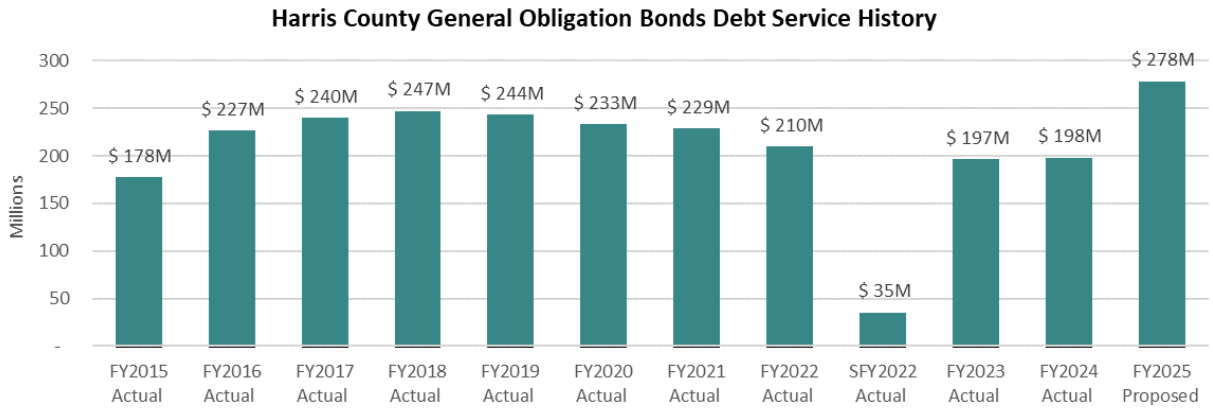
General Obligation (GO) Commercial Paper is a general obligation of the County secured by ad valorem taxes to provide interim financing for various short-term assets and long-term capital assets. There are currently ten GO commercial paper programs totaling \$2.15B in total authority.

Revenue Commercial Paper is payable from pledged revenue of the Harris County Toll Road Authority to provide interim financing of capital assets. There are two commercial paper programs for Toll Road in the total amount of \$350M.



### Historical Debt Service

Historically, Harris County has leveraged its strong credit rating to issue debt to make investments into County infrastructure such as roads and parks. OMB has endeavored to balance the amount of debt service Harris County residents would be responsible for with the need for new infrastructure as the County grew in population. As new debt is added or refunded the strategy is to fill in gaps in maturities that keeps the debt service stable. As seen in the chart below, Harris County will pay off approximately \$278.5M of its General Obligation debt in FY25. Also shown later in this section, HCFCD will pay off \$67.4M in FY25. As debt is paid off it will decrease the Interest and Sinking component of the tax rate, unless replaced by new debt. The issuance of new debt in FY24 (Road, Permanent Improvement Bonds and Certificates of Obligation) in the total amount of \$750.9M increased the General Obligation outstanding bonds with principals maturing from 2025 to 2054 which increased the debt service in FY25.



The chart below shows historically that the I&S rate for the County’s debt service has remained reasonably consistent over the years. However, the Flood Control’s part of the rate will continue to increase as we issue debt from the 2018 voted authority. Even as we add new Flood Control debt, taxable assessed values continue to increase through assessments and new construction, and it has kept our overall I&S rate low. In tax years 2020 and 2021, the County chose to pay debt service on the unlimited tax road bonds from HCTRA surplus funds.

	TY2014	TY2015	TY2016	TY2017	TY2018	TY2019	TY2020	TY2021	TY2022	TY2023	TY2024
<b>Harris County</b>											
Constitutional Debt Service	0.04802	0.05237	0.05111	0.05234	0.05084	0.04711	0.05088	0.04193	0.03084	0.03398	0.03602
Road Debt Service	0.02382	0.02139	0.02045	0.02067	0.01774	0.01828	-	-	0.01184	0.01328	0.01476
<b>Harris County Total</b>	<b>0.07184</b>	<b>0.07376</b>	<b>0.07156</b>	<b>0.07301</b>	<b>0.06858</b>	<b>0.06539</b>	<b>0.05088</b>	<b>0.04193</b>	<b>0.04268</b>	<b>0.04726</b>	<b>0.05078</b>
<b>Flood Control District</b>											
Debt Service	0.00116	0.00113	0.00084	0.00095	0.00139	0.00122	0.00493	0.0075	0.01012	0.01095	0.01122
<b>Total Debt Service</b>	<b>0.07300</b>	<b>0.07489</b>	<b>0.07240</b>	<b>0.07396</b>	<b>0.06997</b>	<b>0.06661</b>	<b>0.05581</b>	<b>0.04943</b>	<b>0.05280</b>	<b>0.05821</b>	<b>0.06200</b>

**Harris County & Flood Control District Authorized/Unissued Bonds**

As of: 6/30/2024

	Election	(Amounts in Thousands)	
		Original Authorization	Unissued Authorization
<b>Limited Tax:</b>			
Civil Justice Center	1999	119,000	33,000
Parks	2015	60,000	11,040
Forensic Center	2007	80,000	5,180
Parks	2022	200,000	200,000
Public Safety	2022	100,000	100,000
Total Limited Tax Bonds		<b>559,000</b>	<b>419,220</b>
<b>Unlimited Tax</b>			
Road	2015	700,000	302,780
Road	2022	900,000	900,000
Total Unlimited Tax Bonds		<b>1,600,000</b>	<b>1,202,780</b>
<b>Toll Road Unlimited Tax and Revenue</b>			
Toll Road	1983	900,000	15,148
Total TR Unlimited Tax Bonds		<b>900,000</b>	<b>15,148</b>
<b>Flood Control District Limited Tax Bonds</b>			
Flood	2018	2,500,000	1,491,775
Total FC Limited Tax Bonds		<b>2,500,000</b>	<b>1,491,775</b>
<b>Total County &amp; Flood Control District</b>		<b>5,559,000</b>	<b>3,128,923</b>

### Road and Park Bonds

The Texas Constitution authorizes the County to levy, with voter approval, a tax, without legal limit as to rate, to pay debt service on County Road bonds. Road bonds are issued to finance land acquisition, construction, development, maintenance and operation of County roads and bridges.

Parks are considered a permanent improvement. The Texas Constitution authorizes the County to levy a tax rate up to 0.80 tax rate limitation, to pay debt service on the permanent improvement bonds. The bonds are issued for the purpose of financing land acquisition, development, improvement, and maintenance of County parks.

Road and Park bonds can be issued under voted authority. The debt payments for Road and Park bonds in FY25 will be approximately \$97.8M. In fiscal year 2024, the County issued approximately \$222M in road bonds.

The County issues road bonds for the purpose and amount specified in the bond election. The County also uses Commercial Paper Notes, Series C and Series C-2 to fund road projects. The County uses Commercial Paper Notes, Series B and Series D to fund park projects. The notes issued are counted against voted authority and the outstanding notes will eventually roll into long term bonds to restore the commercial paper capacity.

The table represents road and parks authorized but unissued bonds as of June 30, 2024:

Bond Election	Authorized Amount	Issued	Unissued	Encumbrances	Remaining Budget
2015 Road bonds	700,000,000	397,220,000	302,780,000	98,200,617	204,579,383
2022 Road bonds	900,000,000	-	900,000,000	-	900,000,000
2015 Park bonds	60,000,000	48,960,000	11,040,000	7,318,068	3,721,932
2022 Park bonds	200,000,000	-	200,000,000	-	200,000,000
<b>Total</b>	<b>1,860,000,000</b>	<b>446,180,000</b>	<b>1,413,820,000</b>	<b>105,518,685</b>	<b>1,308,301,315</b>

### Permanent Improvement Bonds (PIB)

The Texas Constitution authorizes the County to levy a tax rate up to 0.80 tax rate limitation to pay debt service on the permanent improvement bonds. Permanent Improvement Bonds are issued to finance construction, buildings, improvements, juvenile facilities, public facilities, parks, vehicles, machinery and equipment, and other capital needs. The bonds are a combination of voted and non-voted authority.

For voted projects, the County issues bonds and/or uses Commercial Paper Notes, Series B, Series D and Series D-2 for the purpose and amount specified in the voted authorization. Notes issued are counted against voted authority and will eventually roll into long term bonds.

Non-voted projects are funded by Commercial Paper Notes, Series A-1, Series D, Series D-2, and Series D-3. Notes issued to finance capital assets with useful life of less than five years will be repaid from tax collections, while notes issued to finance capital assets with a longer useful life will be refunded with bonds.

The debt payments for Permanent Improvement Bonds in FY25 will be approximately \$131.1M.

The table represents authorized but unissued bonds as of June 30, 2024:

Bond Election	Authorized Amount	Issued	Unissued	Remaining Budget
1999 Civil Justice Center	119,000,000	86,000,000	33,000,000	33,000,000
2007 Forensic Center	80,000,000	74,820,000	5,180,000	5,180,000
2022 Public Safety	100,000,000	-	100,000,000	100,000,000
<b>Total</b>	<b>299,000,000</b>	<b>160,820,000</b>	<b>138,180,000</b>	<b>138,180,000</b>

### Flood Control Contract Tax

The Flood Control Contract Tax Bonds are special obligations of the HCFCF, secured by a pledge on the County’s payments to the HCFCF under the Flood Control Project Contract. The County and the District have entered into a contract, as amended and restated, to which the County has agreed to make payments to the District to enable the District to provide certain flood control projects for the benefit of the County. The County’s payments to the District are secured by and payable from the County’s \$0.80 tax rate limit.

The FY25 budget assumes \$45.6M in debt payments supported by Flood Control Contract Tax.

### Flood Control District

The Flood Bonds are obligations of the HCFCF, secured by a pledge and payable from the District’s \$0.30 tax rate limit. Flood bonds require voters’ approval. The bonds are issued to finance flood control projects including purchasing lands, easements, rights-of-way, and structures and for the acquisition and construction of improvements, including detention basins, channel modifications, and other works suitable for use in connection with flood damage reduction.

HCFCF bonds are used on the 2018 Flood Control Bond Program (2018 Bond Program). The 2018 Bond Program consists of 181 “Bond IDs,” which represent logical groupings of projects. Aside from a small reserve of \$87M, the entirety of the \$2.5B in bond authority has been allocated to a particular Bond ID. As of July 2024, work has started on all 181 Bond IDs: 42 have been completed, 20 are in construction, 60 are in design or engineering, and 59 are in earlier stages like feasibility or right-of-way acquisition.

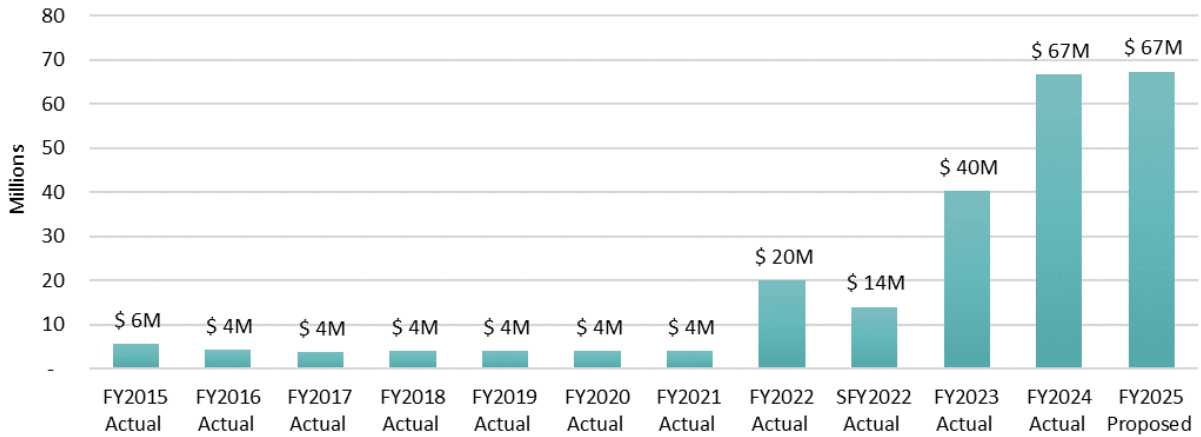
HCFCF uses Commercial Paper Notes, Series H, and Series H-2 or issues bonds to fund flood control projects. The issuance of notes is counted against voted authority and the outstanding notes will be refunded with bonds to restore the commercial paper capacity.

The table represents authorized but unissued bonds as of June 30, 2024:

Bond Election	Authorized Amount	Issued	Unissued	Encumbrances	Available Budget
2018 Flood Bonds	2,500,000,000	1,008,225,000	1,491,775,000	133,559,922	1,358,215,078
<b>Total</b>	<b>2,500,000,000</b>	<b>1,008,225,000</b>	<b>1,491,775,000</b>	<b>133,559,922</b>	<b>1,358,215,078</b>

Flood Control bonds require voted authority. The debt payments for Flood bonds in FY25 will be \$67.4M.

### Flood Control District Debt Service History

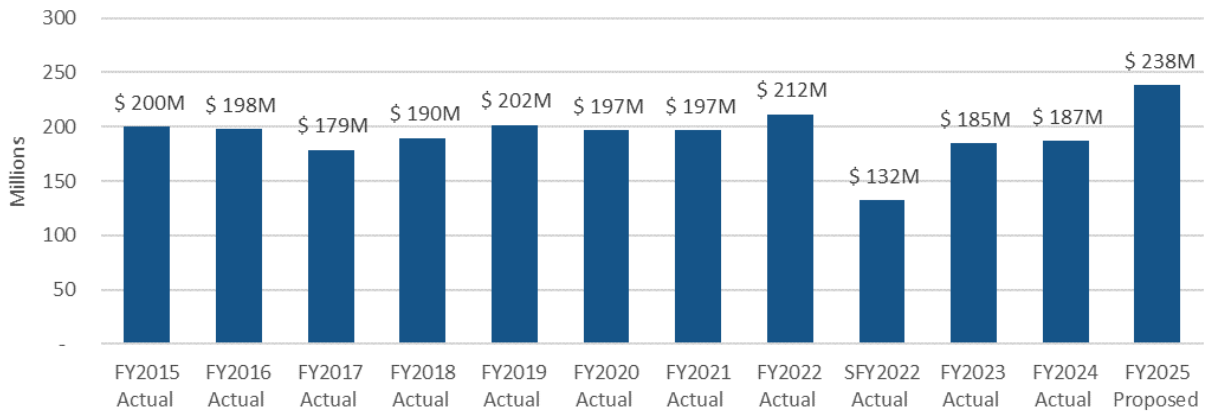


### Harris County Toll Road Authority

The County is authorized to issue Toll Road Unlimited Tax and Subordinate Revenue Bonds, Toll Road Senior Lien Revenue Bonds and Toll Road First Lien Revenue Bonds pursuant to Chapters 1207 and 1371, Texas Government Code, as amended, Chapter 284, Texas Transportation Code. All Toll Road bonds are payable from toll revenues. The bonds are issued to finance construction, acquisition, and improvement of the County’s toll roads.

The County issues Toll Road bonds or uses Commercial Paper Notes, Series K and Series K-2, to finance toll road projects. Notes issued are eventually rolled into long term bonds to restore the commercial paper capacity.

### Harris County Toll Road Bonds Debt Service History



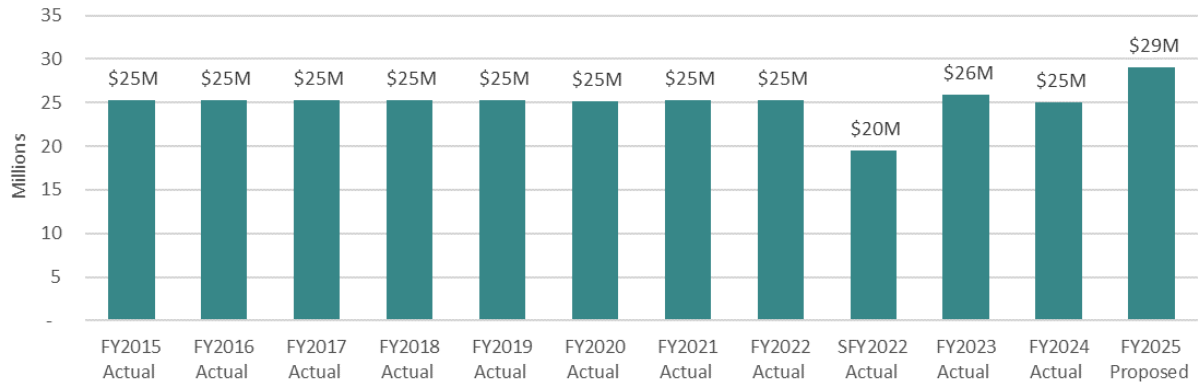
The HCTRA Budget assumes \$238.1M in debt service payments in FY25. HCTRA’s debt service has increased due to new bond issues to support construction on several large projects, including the Ship Channel Bridge replacement, Hardy Downtown Connector, SH225 partial interchange at the Sam Houston Tollway, and improvements to the Hardy Toll Road interchange with Beltway 8 and the Sam Houston Tollway.

### Hotel Occupancy Tax

The Tax and Subordinate Lien Revenue bonds are supported by the County’s Hotel Occupancy Tax (HOT) are used for authorized County purposes including the construction of public works at NRG Park for the purposes of attracting visitors and promoting tourism. The County has pledged its \$0.80 ad valorem tax rate and the receipts of the hotel occupancy tax to the payment of the bonds. Although the County pledged its ad valorem taxes, HOT bonds debt service is paid from hotel occupancy tax revenues and no tax has been levied to pay on these bonds. The debt service projection assumes a bond sale to replace the NRG stadium roof and sound system, secured solely by HOT revenues.

The HOT fund assumes \$29M in debt payments in FY25.

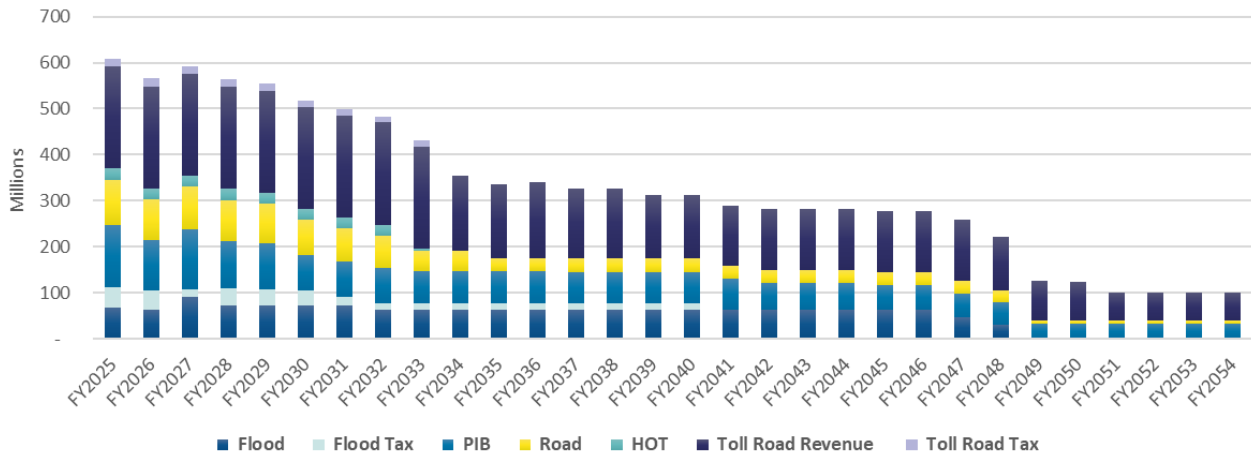
### Harris County HOT Bonds Debt Service History



### Overall Debt to Maturity

Harris County manages a debt portfolio equating to \$6.3B in outstanding debt. The below bar chart represents annual debt service payments composed of principal and interest from FY2025 through maturity of the bonds. Debt service payments are paid semi-annually.

### Debt Service through Maturity

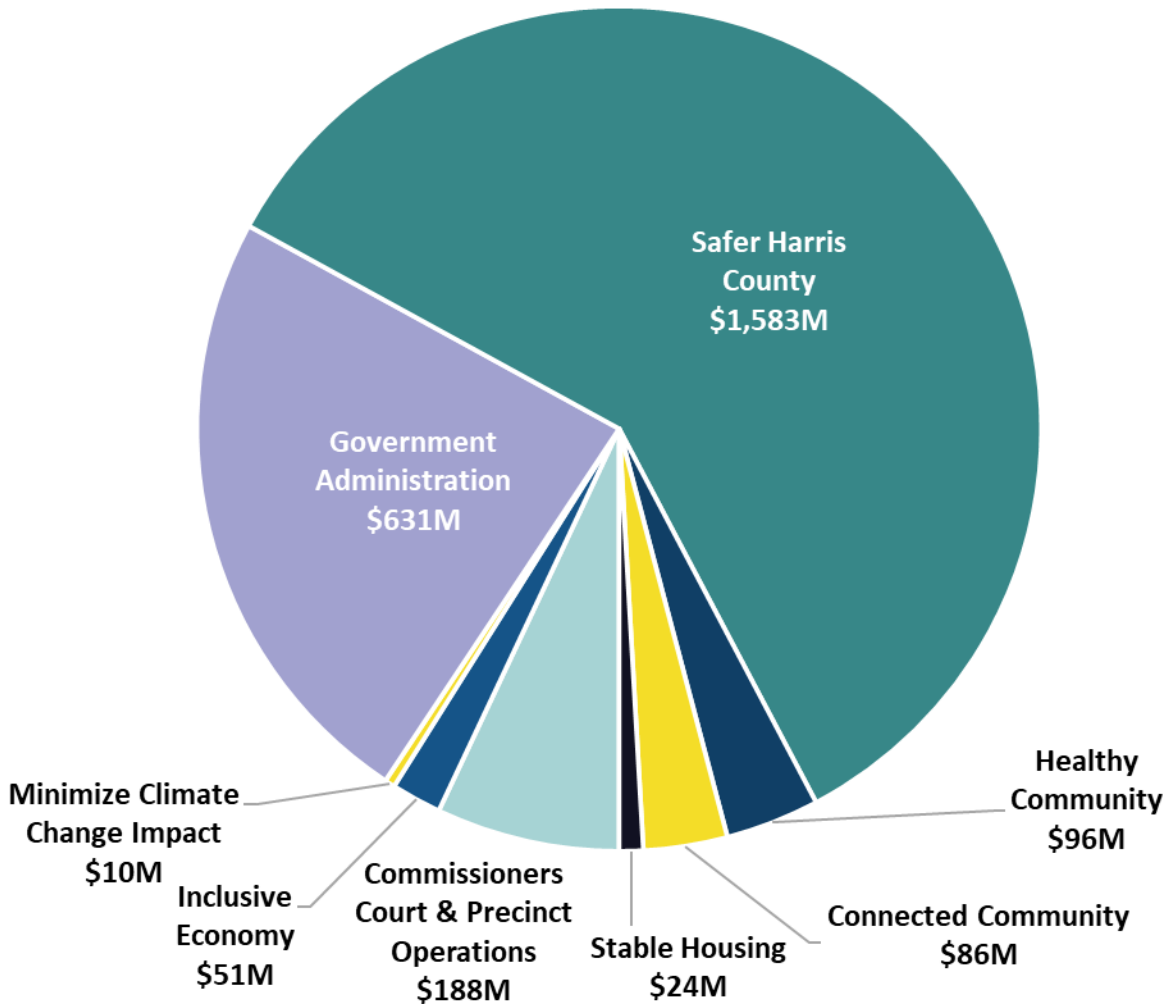


# Budget Recommendations

VMI



## FY25 Adopted General Fund Budget



FY25 Adopted Budget recommends \$2,669M of appropriations, of which \$2,438M is allocated to departments and \$231M allocated to General Administration to cover certain nondepartmental administrative costs like TIRZ payments, legal costs, property insurance, annual software maintenance costs, and countywide investments (see "[Department 202 Budget Detail](#)"). These amounts exclude the County's unallocated fund balance and Commissioner Court offices' carryover funds.

## Make Harris County Safer and More Just

Residents deserve to live safely. Yet, addressing safety only through traditional criminal legal system solutions has led to jail overcrowding, court backlogs, and strains on the county budget. We can make our communities safer and support victims through effective, holistic approaches that prevent violence and trauma, narrow racial and ethnic disparities, elevate both the efficiency and fairness of the justice system, center rehabilitation, and minimize unnecessary legal system exposure.

### Focused Objective: Reduce violent crime across the county.

**Key budget recommendations** for this Focused Objective include:

- Investing \$1.3M to provide the newly created HCSO District 6 office supervisors.
- Sustaining \$3.1M from lapse in grant funding for the VIPER (Violent Persons Warrants Task Force) Program.
- Investing \$1.5M in overtime to help reduce the backlog of open criminal cases.
- Investing \$1M in the Teledeputy Program, which allows deputies to work overtime at the Emergency Dispatch Center (EDC) specifically to respond to calls for service that do not require an on-scene law enforcement.
- Investing \$468K in elected official raises for the Constables and Sheriff.

**Key budget recommendations** for this Focused Objective include:

- Increasing the Public Defender's budget by \$11.7M, to support the second year of its expansion to represent 50% of all cases by FY26.
- Investing \$8.5M for the remaining three out of six new Criminal District Courts, approved by the Texas State Legislature, to provide additional trial capacity and assist with processing of the court backlog:
  - District Attorney's Office \$3.5M
  - Public Defender's Office \$1.0M
  - District Courts \$1.0M
  - District Clerk's Office \$901K
  - Sheriff's Office \$754K
  - Pretrial Services \$738K
  - Community Supervision \$625K
- Increasing funding for the Institute of Forensic Sciences by \$2.0M to acquire equipment necessary to ensure accreditation standards for chain of custody, sustain necessary maintenance and calibration cycles for equipment, and support purchasing power for crime lab supplies in the face of rising vendor costs for DNA testing kits.
- Funding an additional \$1M for the Institute of Forensic Sciences to provide decedent transport internally by hiring 11 positions and eliminating contractor costs.

- Sustaining \$1.7M in lapsing grant funds, for the District Attorney, to provide victims assistance communication and coordination as well as a newly required county grant match, following changes to available funding for the Victims of Crime Act (VOCA).
- Maintaining a \$1.2M supplemental appropriation, for the District Courts, to address the Harris Center Competency evaluation backlog.
- Investing an additional \$400K for Pretrial Services to hire 4 additional Pretrial Officer positions to comply with the Public Safety Report requirement under Texas Senate Bill 6, and free up time and capacity to existing staff.
- Funding an additional \$350K in the District Clerk's Office for 4 additional Clerk positions to 24-Hour Hearing Court, as well as complying with State of Texas mandates for restitution payments.
- Funding an additional \$500k to expand the RISE program.
- Funding an additional \$1M to expand the HART program into a new district and bring the services in-house.

### Focused Objective: Improve safety and health conditions in the jail.

**Key budget recommendations** for this Focused Objective include:

- Investing \$385K in HCSO Detention to manage the HR workload more effectively and establish a dedicated team to process detention officer applicants year-round.
- Sustaining \$1M from lapse in grant funding for Jail Based Competency Restoration, JBRC is more effective at reducing wait times for treatment, improving restoration rates, and reducing the competency and jail populations.
- Invested \$696K for contract expansion to 24/7 medical care at LaSalle Facility.
- Increasing HCSO Medical budget by \$10.1M for additional services and equipment maintenance.
- Transferring \$39.3M of inmate outsourcing cost from ARPA to General Fund.
- Sustaining \$11.3M in funding for additional inmate outsourcing to Tallahatchie Correctional Facility.

### Focused Objective: Reduce racial, ethnic, and economic disparities in the criminal legal system.

**Key budget recommendations** for this Focused Objective include:

- Providing \$725K of additional funding for the District Courts (\$250K) and the County Courts (\$475K) to meet demand for interpreter services in the courtrooms and overall language access services.
- Investing an additional \$315K for the District Courts to maintain adequate funding for indigent defense case transcripts (\$300K), and budget for an increase in medication hearings (\$15K) witnessed throughout FY24.
- Funding Probate Court #4 for \$35K to budget for administrative fee increases by the staffing agency used for ward visitations.

**Focused Objective: Increase efficiency across the legal system.**

**Key budget recommendations** for this Focused Objective include:

- Sustaining \$1.1M in lapsing grant funds for the Office of Managed Assigned Council to oversee and manage the court appointed attorneys list within the County Criminal Courts, following the final year of a Texas Indigent Defense Commission (TIDC) grant to establish the office.
- 380K to support the justice innovation team in their work to support the Harris County justice system.

**Budget Overview**

Below is an overview of actuals for SFY22 and FY23, as well as the Adopted FY24 Budget and the FY25 Adopted Budget for each department within the *Make Harris County Safer* goal area. Certain departments are also planned to receive transfers at the beginning of FY25 to their adjusted budget – these departments and the transfer amounts are included in a separate table below.

Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
14th Court of Appeals	-	4,171	38,881	38,881
1st Court of Appeals	-	6,334	38,881	38,881
Community Supervision	2,017,147	3,487,540	4,110,116	4,738,731
Constable, Precinct 1	30,571,862	51,498,887	49,108,913	50,122,803
Constable, Precinct 2	7,164,564	12,870,704	12,227,590	12,524,122
Constable, Precinct 3	12,617,530	23,113,753	20,950,166	21,429,016
Constable, Precinct 4	39,848,754	67,773,494	66,361,426	67,466,687
Constable, Precinct 5	28,685,304	49,528,064	48,829,729	49,562,927
Constable, Precinct 6	6,388,193	10,750,451	12,053,393	12,586,487
Constable, Precinct 7	8,711,861	14,292,892	16,307,891	16,588,748
Constable, Precinct 8	5,855,176	9,980,932	10,494,620	10,724,887
County Courts	12,512,909	20,309,931	22,763,313	23,740,878
County Courts Court Appointed Attorney Fees	5,992,799	14,871,291	9,600,000	5,600,000
District Attorney	64,367,952	103,100,950	116,116,536	116,132,630
District Clerk	24,946,877	38,151,770	47,227,075	48,948,691

Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
District Courts	19,542,163	32,131,045	36,456,289	39,406,757
District Courts Court Appointed Attorney Fees	38,639,848	73,169,985	63,500,000	53,500,000
Domestic Relations	4,417,717	7,263,503	7,944,943	8,151,376
Fire Marshal	6,761,386	12,207,917	12,542,585	13,147,407
Harris County Resources for Children and Adults	16,963,526	27,830,294	30,510,373	31,330,193
Institute of Forensic Sciences	22,647,441	37,678,092	41,555,180	45,049,463
Justice of the Peace, 1-1	1,436,449	2,356,819	2,602,185	2,647,062
Justice of the Peace, 1-2	1,378,262	2,243,731	2,730,787	2,822,973
Justice of the Peace, 2-1	664,364	1,191,170	1,268,258	1,297,255
Justice of the Peace, 2-2	568,987	1,044,953	1,165,473	1,252,335
Justice of the Peace, 3-1	1,107,470	1,855,077	2,067,736	2,104,770
Justice of the Peace, 3-2	814,310	1,210,881	1,444,034	1,494,603
Justice of the Peace, 4-1	1,928,871	3,401,970	3,593,741	3,648,055
Justice of the Peace, 4-2	989,398	1,608,809	1,833,341	1,875,375
Justice of the Peace, 5-1	1,271,734	2,338,974	2,685,539	2,730,637
Justice of the Peace, 5-2	1,933,211	3,024,049	3,582,775	3,659,789
Justice of the Peace, 6-1	572,542	982,478	1,078,545	1,119,711
Justice of the Peace, 6-2	434,841	852,474	1,000,566	1,026,080
Justice of the Peace, 7-1	711,597	1,212,690	1,433,089	1,463,211
Justice of the Peace, 7-2	595,941	994,802	1,234,709	1,262,527
Justice of the Peace, 8-1	810,878	1,246,801	1,473,817	1,511,216
Justice of the Peace, 8-2	482,361	806,554	1,031,367	1,054,577
Juvenile Probation	49,558,573	86,666,119	93,212,970	98,010,152
Office of Managed Assigned Counsel	820,358	2,207,199	2,252,664	3,345,288
Pretrial Services	13,327,784	23,798,596	27,953,755	29,151,690
Probate Court No. 1	1,080,743	1,802,249	2,002,603	2,036,049
Probate Court No. 2	957,975	1,556,215	1,768,842	1,801,599
Probate Court No. 3	3,341,228	5,560,315	6,038,513	6,082,327
Probate Court No. 4	1,024,838	1,745,466	1,934,105	2,002,551
Probate Court No. 5	-	-	1,713,193	1,657,092
Public Defender	18,769,383	30,241,846	43,047,988	56,032,593

Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
Sheriff - Detention	163,535,851	282,489,413	301,901,978	306,522,599
Sheriff - Medical	57,320,778	94,884,649	97,379,232	108,568,632
Sheriff - Patrol & Administration	160,633,711	263,318,125	293,112,002	305,778,154
Sheriff's Civil Service	154,929	284,363	338,914	333,676
<b>Total</b>	<b>844,880,376</b>	<b>1,430,948,787</b>	<b>1,531,620,621</b>	<b>1,583,122,143</b>

## Improve Physical and Mental Health Outcomes Across All Communities

According to the US Centers for Disease Control (CDC), Harris County scores lower than peer counties on resident health outcomes, and severe disparities exist across communities in those outcomes. We will continue addressing the social determinants of health through County services to equitably improve health outcomes.

### Focused Objective: Improve the health behaviors of community members.

**Key budget recommendations** for this Focused Objective include:

- Increasing \$560k to expand the Crisis Intervention Response Team (CIRT) with an additional 6 clinicians from The Harris Center for Mental Health and IDD.
- Increasing \$1M in general funds to cover increased bed costs and security at the Harris County Psychiatric Center (HCPC).

### Focused Objective: Increase access to quality health care, including preventive and behavioral health.

**Key budget recommendations** for this Focused Objective include:

- Sustaining \$3.5M in general funds for comprehensive Project ACCESS support that covers health, housing, and legal intervention support.
- Sustaining FY24 supplemental of \$4.4M specifically for equitable expansion of community health initiatives, such as mobile health pods, increasing access to health care across the county.
- Reducing Public Health Services fees and services by \$350K by eliminating a duplicative conference.
- Committing continued ARPA funding up to \$5.8M to support access to the full spectrum of reproductive healthcare options for low-income, uninsured Harris County residents to help individuals achieve desired reproductive life goals.
- Allocating continued funding up to \$6M in ARPA funding to expand Chronic Disease Prevention and create 20 positions to support the program in efforts to reduce the prevalence and impact of chronic disease-causing risk behaviors in Harris County.
- Committing continued up to \$23.7M in ARPA funding to (1) support 11 programs to expand access to counseling services for youth and families, treatment for substance use, and growing the behavioral health workforce, and (2) to empower community members with tools and training to support each other's emotional health, strengthening community behavioral health, emotional wellness, and resiliency.
- Reducing Public Health's general fund budget by approximately \$1M and transferring the costs and associated positions to a PHS Donation/Special Revenue Fund.
- 1.5M for wrap around services for victims of domestic violence.

**Focused Objective: Improve children's health outcomes.**

**Key budget recommendations** for this Focused Objective include:

- Committing continued funding of up to \$7.7M in ARPA funding to support Maternal and Child Health programs.
- Recurring \$7.5M in federal grant funding for the regional Special Supplemental Nutrition Program for Women, Infants, and Children.
- Increased funding of \$1.4M for Maternal mental and children’s health program.

**Budget Overview**

Below is an overview of actuals for SFY22 and FY23, as well as the Adopted FY24 Budget and the FY25 Adopted Budget for each department within the *Improve Physical and Mental Health Outcomes Across All Communities* goal area. Certain departments are also planned to receive transfers at the beginning of FY25 to their adjusted budget – these departments and the transfer amounts are included in a separate table below.

Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
Children's Assessment Center	6,132,436	10,004,083	10,636,098	10,838,850
Public Health Services	23,359,611	44,709,043	56,113,006	59,927,592
Texas A&M Agrilife	558,228	845,147	1,119,555	1,129,923
The Harris Center for Mental Health	13,455,850	23,067,171	23,067,171	24,067,171
<b>Total</b>	<b>43,506,125</b>	<b>78,625,444</b>	<b>90,935,830</b>	<b>95,963,536</b>



## Minimize the impact of climate change and disasters

Flooding, extreme heat, increasingly intense storms, and other climate-induced risks continue to plague our region, along with environmental and human-caused threats and hazards. We will equitably champion climate adaptation, resilience, and mitigation strategies as well as respond to environmental hazards to make Harris County a sustainable and livable county for decades to come.

### Focused Objective: Reduce GHG emissions from County operations by 40% by 2030.

**Key budget recommendations** for this Focused Objective include:

- Allocating \$400K in utilities savings from Office of Sustainability initiatives and investments to the Revolving Energy Efficiency Fund to implement energy efficiency projects within Harris County's facilities portfolio.
- Investing \$60M to expand and re-equip the County's main South Central Plant with new, energy-efficient variable frequency drive (VFD) chillers and upgrade related pumps and cooling towers to save energy and reduce GHG emissions.
- Securing a \$3.4M loan at 0.25% interest with the Texas State Energy Conservation Office to replace 1970s-era chillers at 1111 Fannin with new, variable speed chillers that are expected to provide over 40% energy savings.
- Investing \$3.9M in an electric vehicle pilot to reduce GHG emissions and fleet cost.

### Focused Objective- Equitably reduce the health, economic, and other impacts of climate change and disasters.

**Key budget recommendations** for this Focused Objective include:

- Increasing Pollution Control Services' budget by \$215k to fund increased lab operating costs and field work requirements.
- Continued commitment of up to \$20M in ARPA funding to the Lead Abatement and Prevention program to include a Healthy Homes Initiative, focused on raising awareness of lead-related issues in "hot spot" areas.

### Focused Objective: Enhance disaster preparedness and resiliency.

**Key budget recommendations** for this Focused Objective include:

- Providing the County Judge's Office with up to \$3M in non-voted debt funding per biennium for general use, which can be used on vehicles, equipment, and other investments for disaster preparedness and the Office of Homeland Security and Emergency Management.
- Transferred the Risk Management and FEMA reimbursement responsibilities from HRRM to OMB to better coordinate financial management of disaster response.
- Proposing an increased Flood Control tax rate to voters dedicated to accelerating and improving maintenance of flood mitigation infrastructure, with some resources supporting resilient and

nature-based flood control solutions—including acquiring property along channels, especially natural and earthen channels—that reduce flood risk and total lifecycle maintenance costs.

**Focused Objective: Encourage residents, businesses, and public entities to significantly reduce their environmental footprint for the health of our region.**

**Key budget recommendations** for this Focused Objective include:

- Leading the Texas Solar for All Coalition, which secured \$249.7M in grant funding from the EPA’s Solar for All program for investments in solar energy for not only Harris County but also for other municipalities and non-profit organizations throughout Texas, including Dallas County, Houston, Austin, San Antonio, Opportunity Home San Antonio, Waco, the Texas Energy Poverty Research Institute, Clean Energy Fund of Texas, and the Houston Advanced Research Center.
- Installing more than 30 MW of community solar and batter storage in Harris County through the Solar for All program. Harris County will invest alongside EPA to maximize the number of County residents who can benefit from lower energy bills.

**Budget Overview**

Below is an overview of actuals for SFY22 and FY23, as well as the Adopted FY24 Budget and the FY25 Adopted Budget for each department within the *Minimize the impact of climate change and disasters* goal area. Certain departments are also planned to receive transfers at the beginning of FY25 to their adjusted budget – these departments and the transfer amounts are included in a separate table below.

Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
Pollution Control	4,617,317	7,773,000	10,243,594	10,372,916
<b>Total</b>	<b>4,617,317</b>	<b>7,773,000</b>	<b>10,243,594</b>	<b>10,372,916</b>

## Make Our Economy More Inclusive

Education, income, and wealth disparities across races, ethnicities, and gender persist for Harris County, despite a growing economy. We will expand access to high-paying, quality jobs and opportunities to build wealth for all residents, so all are included in regional prosperity.

### Focused Objective: Grow the number of minority- and women-owned businesses.

**Key budget recommendations** for this Focused Objective include:

- Allocating \$1M in general funds for an updated County-wide disparity study to continue the County's MWBE program.
- Continued funding for three Vendor Diversity Project Monitors to support the increase in MWBE project monitoring using \$309K in general funds.
- Committing up to \$6.4M in ARPA funds for the Harris Hub small business assistance program to provide hands-on tailored technical assistance and accelerator grants to small businesses and entrepreneurs.
- Continued commitment of up to \$600K in FLEX funds for a comprehensive evaluation of the Harris Hub Program to ensure program metrics and ARPA requirements are being met.
- Funding an additional \$634K for the Department of Economic Equity and Opportunity to improve programming and policies for workers, small businesses, and economic development opportunities.
- Funding an additional 600k for additional support staff for the Department of Economic Equity and Opportunity for expanded operations.

### Focused Objective: Provide workers with training and other support (e.g. childcare) to participate fully in the local economy.

**Key budget recommendations** for this Focused Objective include:

- Allocating \$7.9M in ARPA funds to the Early Childhood Impact Fund to support the Texas Children's Hospital UpWORDS Program, First3Years Safe Babies Program, and The Alliance Home-Based Child Care Program.
- Investing \$1.5M in ARPA funds to support County Connections to contract with 63 organizations across the County to provide summer enrichment programs for school age children to address educational disparities throughout the County.
- Investing \$48M in ARPA funds to support the Child Care Capacity: Contracted Slots Pilot Program to contract with centers and serve 1,000 families.

### Focused Objective: Ensure that Harris County remains the best place in the region to start and grow a business.

**Key budget recommendations** for this Focused Objective include:

- In FY24 Commissioners Court approved a 100% property tax credit for childcare facilities to assist with the increased cost of operations of their facilities.

**Focused Objective: Foster more family-wage jobs that ensure worker safety, benefits, and stability across all educational levels.**

**Key budget recommendations** for this Focused Objective include:

- Continued funding of three Wage Rate Monitors to support the increase in compliance monitoring to ensure county contractors are meeting prevailing wage and fringe benefits requirements, using \$309K in general funds.
- Committing \$9.7M in ARPA funds for participating organizations to implement the Hire Up Harris Program providing high-quality job training programs that offer residents technical or sectoral-based training, licenses, degrees, or other industry-recognized qualifications, coupled with career success training, a concrete pipeline to employment, and wraparound services support.
- Investing \$10.9M for the Apprenticeship Advantage Program to expand and create opportunities for Harris County residents experiencing under-employment by providing support and financial resources to increase successful completion of programs and transition to work.

**Budget Overview**

Below is an overview of actuals for SFY22 and FY23, as well as the Adopted FY24 Budget and the FY25 Adopted Budget for each department within the *Make Our Economy More Inclusive* goal area. Certain departments are also planned to receive transfers at the beginning of FY25 to their adjusted budget – these departments and the transfer amounts are included in a separate table below.

Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
Economic Equity & Opportunity	2,777,031	5,130,572	6,521,020	8,758,487
Library	22,258,660	38,210,175	42,381,681	42,464,687
<b>Total</b>	<b>25,035,691</b>	<b>43,340,747</b>	<b>48,902,701</b>	<b>51,223,174</b>

## Help Residents Achieve Housing Stability

Over half of Harris County renter households (and more than 35% of all households) paid more than 30% of their income on housing costs in 2022 (defined by the U.S. Department of Housing and Urban Development as housing cost–burdened), as the pandemic exacerbated housing inequities. We will develop policies and make investments to address the shortfall of affordable housing and enable people to access and stay in safe and stable housing environments.

### Focused Objective: Build and preserve affordable housing, particularly for low-income families.

**Key budget recommendations** for this Focused Objective include:

- Continued funding of 13 new full-time positions in the Housing and Community Development Department to support the successful implementation and monitoring of affordable housing projects using ARPA funds.
- Continued funding of up to \$15M in ARPA funds to purchase more than 100 single-family homes, many of which will go into the county's Community Land Trust program to provide and preserve long-term affordable housing.
- Investing up to \$7.3M in ARPA funds for the acquisition and pre-development of the Yellow Cab Project, which will comprise of a mix of single-family and multi-family units with community space, green space, and walkable and pedestrian friendly amenities.
- Continued purchasing of the land under the Kingsland Park multi-family development, creating five new affordable units and preserving 141 existing ones, using up to \$4.2M in ARPA funds.
- Establishing a policy allowing applications for tax exemptions from certain low-income housing projects, under Texas Tax Code 11.1825, of up to \$1.5M total.
- Providing up to \$20M investment in housing and relocation assistance due to construction impacts as a part of the Hardy Downtown Connector project.

### Focused Objective: Reduce eviction and foreclosure rates among residents.

**Key budget recommendations** for this Focused Objective include:

- Investing up to \$108K of County funds for a lapsing grant from the National Center for State Courts to sustain a pilot project in Justice Courts Precinct 1 Place 2 and Precinct 2 Place 2, that established a full-time eviction diversion team to collect data and implement strategies to reduce the harm of eviction.

### Focused Objective: Transition people experiencing homelessness into permanent housing.

**Key budget recommendations for this Focused Objective include:**

- Continued allocation of \$329K in general funds for 4 full-time positions previously funded by a federal Victims of Crime Act (VOCA) grant that will not be renewed in FY24. This funding for Harris County Resources for Children and Adults will retain existing housing case management services to foster youth at risk of homelessness.

### Budget Overview

Below is an overview of actuals for SFY22 and FY23, as well as the Adopted FY24 Budget and the FY25 Adopted Budget for each department within the *Help Residents Achieve Housing Stability* goal area. Certain departments are also planned to receive transfers at the beginning of FY25 to their adjusted budget – these departments and the transfer amounts are included in a separate table below.

Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
Housing and Community Development	15,715,559	19,886,286	23,486,201	22,652,799
Veterans Services	793,624	1,373,966	1,478,890	1,745,366
<b>Total</b>	<b>16,509,183</b>	<b>21,260,252</b>	<b>24,965,091</b>	<b>24,398,165</b>

## Connect Our Community with Safe, Reliable, Equitably Distributed, and Well-Maintained Infrastructure

Harris County is responsible for maintaining thousands of miles of roadway, as well as bridges, channels, culverts, sidewalks, and other infrastructure. Historically, public investment in infrastructure has not been distributed across communities based on need. We will modernize our infrastructure and use all available mobility options to improve quality of life, advance equity, and strengthen our economy.

### Focused Objective: Expand and optimize transit options.

**Key initiatives** included in the budget for the Focused Objective:

- Allocating \$50M of bond funding to multimodal transportation investments in pedestrian and bicycle infrastructure.
- Providing \$55M in METRO General Mobility Program revenue received in FY24 to precincts that can be used on, among other things, pedestrian, and bicycle transportation infrastructure.

### Focused Objective: Ensure safety and security for all using the county's transportation network in alignment with the County's Vision Zero plan.

**Key budget recommendations** for this Focused Objective include:

- Allocating \$50M of bond funding to address safety issues on a substantial portion of a high-injury network identified in Harris County's Vision Zero Action Plan. Vision Zero has been adopted by Commissioners Court with the goal of eliminating fatalities and serious injuries on the transportation system.
- Investing in the Barrier Free program in FY24 to accelerate the transformation of the County's existing 820 lane-mile toll road system to an all-electronic roadway.

### Focused Objective: Increase access to safe, clean and enjoyable green space.

**Key budget recommendations** for this Focused Objective include:

- Provide up to \$200M in investments to County park and trail facilities from voted debt, including investments on new construction and maintenance.
- Provide precincts with up to \$15M in non-voted debt funding per biennium for general use, which can include improvements to park facilities.

### Focused Objective: Improve the condition and resilience of county transportation, flood control, and other infrastructure.

**Key budget recommendations** for this Focused Objective include:

- Proposing a tax rate to voters that will provide an extra \$100M annually to Flood Control to accelerate and improve infrastructure rehabilitation and replacement from a 283-year lifecycle to once every 67 years. These funds will be invested in replacement of aging flood control structures

and assets, sediment removal and erosion repairs, scaling up in-house maintenance construction teams, and implementing new resilient and nature-based solutions that are aligned to other objectives, and which reduce risks and total lifecycle maintenance costs.

- Allocating \$200M in bond funding to improve neighborhood drainage, which will decrease flooding risk in neighborhoods, while improving the resiliency of the transportation network during disasters.
- Maintaining \$287.7M in HCTRA surplus revenue mobility transfers to precincts and County departments to support eligible, mobility-nexus projects, activities, and initiatives.
- Allocating \$100M in bond funding to improve road quality where it is most needed.
- Providing precincts with up to \$15M in non-voted debt funding per biennium for general use, which can include improvements to community centers and other infrastructure.
- Creating a Facility Fund during FY24 to track expenditures by facility and capture income from real estate sales to reinvest in our facilities.
- Providing \$5.7M to Flood Control to improve maintenance capabilities and coverage, including \$1.6M for replacing outdated equipment and \$1.2M in labor budget for 17 positions.
- Allocating \$1.5M to Flood Control to further establish Flood Control’s Asset Management Program to manage maintenance equitably and efficiently, including 4 positions and \$328K in labor budget.
- Providing 6 positions and \$965K in additional labor budget to Flood Control to support resilience, grants, and strategic initiatives.
- Providing 4 positions and \$470K in labor budget to Flood Control for CDBG & 2018 Flood Control Bond Program support.

### Budget Overview

Below is an overview of actuals for SFY22 and FY23, as well as the Adopted FY24 Budget and the FY25 Adopted Budget for each department within the *Connect our community with safe, reliable, equitably distributed, and well-maintained infrastructure* goal area. Certain departments are also planned to receive transfers at the beginning of FY25 to their adjusted budget – these departments and the transfer amounts are included in a separate table below.

Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
Engineering	37,510,382	64,100,436	79,270,033	85,847,746
<b>Total</b>	<b>37,510,382</b>	<b>64,100,436</b>	<b>79,270,033</b>	<b>85,847,746</b>



## Government Administration/Other

### Background

Over several months in the fall of 2023, stakeholders from all court offices participated in developing the strategic framework. Each goal was deliberated on and given thoughtful consideration. The framework represents the counties road map to achieving better outcomes. This Government Administration/Other section is not a goal within the County's Strategic Framework, but a collection of investment decisions and departments that did not tie directly to the framework, but still support the core functions of the county.

**Key budget recommendations** for this Focused Objective include:

- \$20M transferred to the contingency fund to plan for future emergency events.
- Sustaining \$11M in investment to sustain in house collections in county attorney.
- Investing \$2.5M in Universal Service's cyber security initiatives.
- Funding an additional \$2M in Universal Services for increased cost on Microsoft contracts.
- Transferring \$1.5M of County Attorney expenses to other special funds.
- Investing \$940K in elected official raises for County and Probate Court Judges, County Treasurer, District Attorney, Tax Assessor Collector, District Clerk, Justices of the Peace, and other elected officials.
- \$700K to modernize Human Resources and Talent Acquisition in Harris County.
- Investing an additional \$200k to the Veterans Services Department to fund a new staff attorney to assist recently incarcerated veterans.
- Transferring 5 FTEs in the Engineering Permitting service from General Fund to Fire Code for a General Fund savings of \$724K.
- Reducing Universal Services' non-labor budget by \$1.9M thanks to savings achieved in software contract renegotiations or consolidation.
- Reducing Universal Services' non-labor budget by \$3M for consulting and technology services that are no longer needed.
- Allocating up to \$3M dollars in commercial paper for the first phase of the centralized replacement of laptops and computers for County departments.

### Budget Overview

Below is an overview of actuals for SFY22 and FY23, as well as the Adopted FY24 Budget and the FY25 Adopted Budget for each department within the *Government Administration/Other* section. Certain departments are also planned to receive transfers at the beginning of FY25 to their adjusted budget – these departments and the transfer amounts are included in a separate table below.

Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
Appraisal District	7,000,537	14,289,154	14,960,000	18,310,000
Auditor's Office	15,690,402	25,998,877	29,026,567	29,445,311
County Attorney	19,410,754	35,591,783	44,140,993	44,267,864
County Clerk	11,710,263	17,897,743	34,369,271	41,004,107
County Treasurer	723,530	1,200,630	1,345,032	1,711,130
Elections Administration	8,771,809	14,561,532	-	-
Elections Operations	18,712,100	12,916,017	24,620,276	17,510,948
General Administration	122,859,231	75,387,116	55,613,078	231,487,394
Human Resources and Risk Management	4,914,023	8,783,298	10,371,708	7,107,301
Intergovernmental & Global Affairs	872,605	1,480,679	2,396,402	3,559,618
Office of County Administration	2,717,996	6,328,559	21,011,114	24,697,705
Office of Management & Budget	4,096,020	6,661,863	6,618,089	10,680,483
Purchasing Agent	6,180,252	10,136,104	13,647,642	16,157,348
Tax Assessor-Collector	19,267,560	33,451,638	37,885,223	40,604,499
Universal Services	42,835,496	73,080,957	93,727,129	96,203,017
Universal Services Repair & Replacement	12,109,043	12,903,625	16,600,000	18,600,000
Universal Services Utilities & Leases	12,905,256	23,297,701	29,483,935	29,483,935
<b>Total</b>	<b>310,776,877</b>	<b>373,967,276</b>	<b>435,816,459</b>	<b>630,830,660</b>

### Commissioners Court

#### Budget Overview

Below is an overview of actuals for SFY22 and FY23, as well as the Adopted FY24 Budget and the FY25 Adopted Budget for each department within the Commissioners Court goal area. Note, the FY25 Adopted Budget only reflects new funding amounts, and Commissioners Court Carryover will be included in the adopted budget:

Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
Harris County Judge's Office	5,855,769	9,230,733	11,103,671	11,693,412
Commissioner Precinct 1	20,359,101	48,844,178	42,285,500	43,992,030
Commissioner Precinct 2	24,682,462	37,980,424	42,285,500	43,992,030
Commissioner Precinct 3	26,442,970	39,035,052	42,285,500	43,992,030
Commissioner Precinct 4	21,203,351	34,513,925	42,285,500	43,992,030
<b>Total</b>	<b>98,543,653</b>	<b>169,604,312</b>	<b>180,245,671</b>	<b>187,661,532</b>

Department Name	75% of Estimated Opening Balance	FY25 New Budget	FY25 Total Adopted
Harris County Judge's Office	-	11,693,412	11,693,412
Commissioner, Pct 1	30,957,537	43,992,030	74,949,567
Commissioner, Pct 2	19,580,042	43,992,030	63,572,072
Commissioner, Pct 3	11,429,094	43,992,030	55,421,124
Commissioner, Pct 4	18,679,042	43,992,030	62,671,072
<b>Total</b>	<b>80,645,715</b>	<b>187,661,532</b>	<b>268,307,247</b>

### General Government - Department 202 Expenditure Budget Detail

Department 202 is a General Administration department in the budgeting and accounting system designed to capture expenditures that cannot be allocated to a specific department due to the county-wide nature of the costs. Capital Reserve is also budgeted in Department 202 but is not shown here.

Description	SFY22 Actuals	FY23 Adopted	FY24 Adopted	FY25 Adopted
Annual TIRZ Payments	14,374,849	15,656,134	16,308,140	32,308,140*
Litigation Costs	5,102,983	11,000,000	12,500,000	14,000,000
Jail Outsourcing	-	-	12,000,000	52,990,000
Patrol Contracts	-	4,436,000	15,909,606	21,843,206
Annual Property Insurance	6,409,600	7,666,689	7,666,689	9,566,689
Misc. Fees & Services	6,781,163	2,950,049	7,879,000	8,505,285
PIC Contribution	-	-	-	20,000,000
ACT Collections Software	-	-	4,000,000	4,500,000
District Attorney Budget Restoration	-	-	-	4,500,000
EPIC Annual Maintenance (Jail & Harris Center)	-	3,200,000	3,200,000	3,600,000
Final Benefits	4,622,952	3,307,803	3,010,394	2,960,094
Hospital District Reimbursement (Juvenile Detention)	643,830	1,750,000	2,000,000	2,600,000
Inmate Care - Memorial Hermann/St. Josephs	3,768,241	500,000	1,515,686	3,515,686
Cadence/AMEX Service Charges	578,009	767,593	1,113,563	2,376,520
Audit Fees/Studies	709,820	950,000	1,000,000	1,400,000
Cybersecurity Insurance	-	1,000,000	1,000,000	1,000,000

\* In FY24 the county entered into TIRZ 20, which accounts for the anticipated increase in FY25. However, the higher payments on the General Fund will be offset by higher revenue.

Description	SFY22 Actuals	FY23 Adopted	FY24 Adopted	FY25 Adopted
Annual Memberships	295,209	450,000	510,000	540,000
HR Based Claims/Torts	254,694	400,000	400,000	600,000
Pay Equity Implementation				48,600,000
Bilingual Pay Incentive		-	-	2,800,000
Inflation and Investments		22,996,814		
ARPA Backouts			(34,400,000)	
Vacancy Savings			(5,000,000)	(6,000,000)
Lease backout				(850,810)
<b>Total</b>	<b>47,859,230</b>	<b>92,031,082</b>	<b>55,613,078</b>	<b>231,487,394</b>

# Capital Program Recommendations

VMI

Harris County's Capital Improvement Plan (CIP) includes projects that involve investment in County assets. These assets can be tangible, like a building or specialized equipment, or intangible, like custom software. These projects are typically funded by County debt and are paid back through ad valorem taxes, HCTRA revenue, and partner funding such as grants. This section discusses the County's capital plan with a focus on FY25.

### FY25 Capital Plan

Harris County will continue to make significant capital investments, with the largest share of investment going to infrastructure projects and a significant share devoted to projects that make Harris County safer and more just.

The data shown for FY25 are planned program needs. As projects become further defined, costs or scope and timelines may change and not all projects may go forward. Furthermore, additional needs may be identified through the year. The data below presents a plan, not necessarily a formal budget.

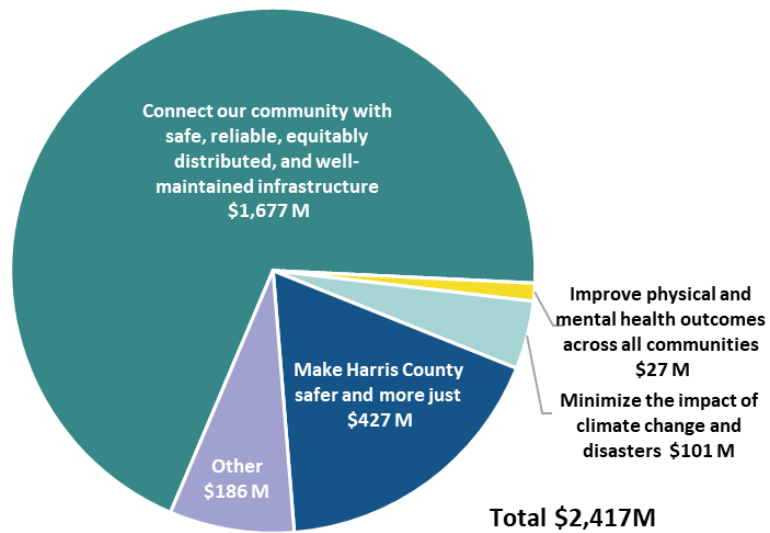
### Projected FY25 Capital Plan Needs

Overall, it is estimated that the Harris County capital plan will need approximately \$2.4B in resources expected for approved projects in the next fiscal year. This represents a notable increase from \$1.8B in FY24 as many projects and programs are entering construction phases across many goal areas, including major portions of the 2018 Flood Control Bond, Ship Channel Bridge, Hardy Downtown Connector, Riverside Health and Safety Complex, new HCSO headquarters at 5910 Navigation, and various 2022 Public Safety Bond projects.

### Projected FY25 Capital Plan Funding Sources

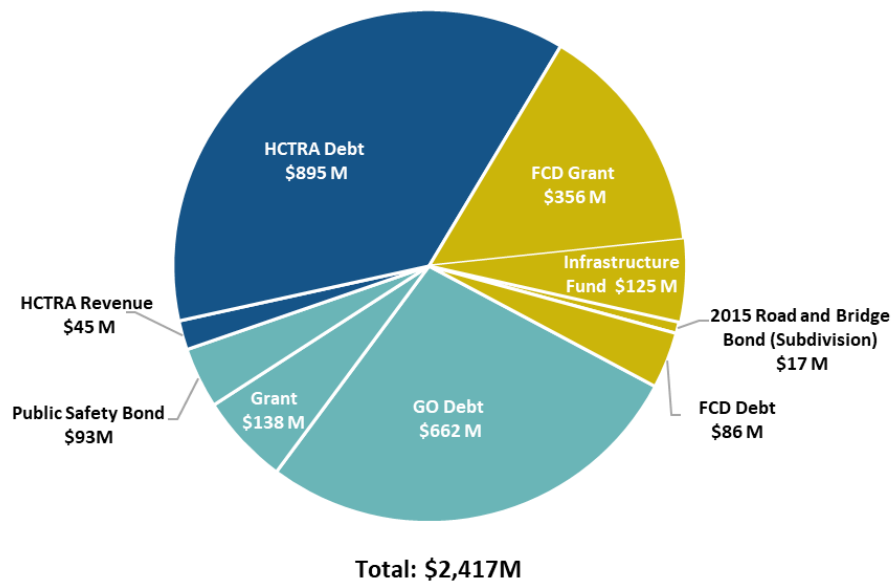
The projected sources for these funds are presented in the chart below. This year's estimates reflect significantly increased funding from CDBG-MIT grants for the 2018 Flood Control Bond program, including the Road and Bridge Subdivision Drainage Program. Additionally in summer 2024 Harris County issued a \$450M Certificate of Obligation to fund new construction of and improvements to County facilities, some of which is included in General Obligation (GO) Debt.

**FY25 Capital Program by Goal Area**



- Connect our community with safe, reliable, equitably distributed, and well-maintained infrastructure
- Improve physical and mental health outcomes across all communities
- Minimize the impact of climate change and disasters
- Make Harris County safer and more just
- Other

**FY25 Capital Program by Funding Source**



- GO
- HCTRA
- Flooding



## FY25 Capital Projects

### Approved Projects in Progress

Some of the notable initiatives underway include:

- 2018 Flood Control Bond Program – significant initial investment in “worst-first” projects to achieve equitable flood mitigation; significant construction using CDBG-MIT grant funds on both the HCED-led Road and Bridge Subdivision Drainage Program and the FCD-led portion of the Bond Program is expected to begin in FY25.
- Ship Channel Bridge – largest single CIP investment in County history to replace the outdated bridge and improve safety for drivers and Ship Channel users.
- Riverside Health and Safety Complex – The complex will repurpose historical buildings to host the ACCESS Harris initiative and community engagement centers. Additionally, a new building will serve as the headquarters for Harris County Public Health.
- Adult Detention Facility Renovation – The program will address urgent deferred maintenance needs at adult detention facilities, including security, emergency generators, fire alarms, fire sprinklers, communications, elevators, plumbing, electrical, heating, ventilation, and air conditioning (HVAC) to ensure detention facilities can operate safely in the coming years.
- Investments in Voting – Upgrading voting equipment across the county, including additional marking machines, controllers, ballot scanners, and related equipment to accommodate upcoming elections. Capital investments have been approved for upgrades in voting equipment storage facilities, including shelving and other warehouse infrastructure.
- 1010 Lamar renovations – The recently acquired 20-story building will be renovated and upgraded inside and out to optimize space utilization and mechanical, electrical, and plumbing systems.
- Commissioners Court office non-voted debt – Commissioners Court authorized non-voted debt to be allocated to Commissioners Court offices to improve facilities and purchase equipment or vehicles to directly support our residents.

### Voted Authority

A significant part of the debt that Harris County incurs is authorized by voters at elections. In November 2022, Harris County voters approved the issuance of up to \$1.2B of debt, including up to \$100M for public safety projects, up to \$900M for road and bridge projects, and up to \$200M for parks and trails. Furthermore, while having its own tax rate, board of directors, and debt rating, the Harris Health System received voter approval to issue up to \$2.5B in bonds in November 2023.

- **Public Safety Bond (up to \$100M):** Commissioners Court has already approved up to \$92.69M in funding for 8 projects and program administration, including two renovated patrol district headquarters, a vehicular crimes processing facility, and various training facilities for the Sheriff academy, precision driving, firearms, active shooter response, and swift water rescue. Budget has been transferred to Engineering for design work, real estate acquisition, and make-ready work on several of these projects.

- **Road and Bridge (up to \$900M)/Parks and Trails (up to \$200M):** While these projects are managed by precincts and not formally reflected as a part of OMB's CIP, these large bond authorizations will impact tax rates and County operations. Commissioners Court has authorized 10% of total voted authority to be allocated to Engineering for project management and administration. OMB has begun issuing budget to precincts for these projects.

### Continuous Projects

There are 24 continuous (formerly called "ongoing") projects for items like capital maintenance and equipment that represent a significant investment in County infrastructure. These projects were authorized for \$153.1M in FY24, and we expect a request for a total authorization of at least \$148.1M for FY25.

Continuous projects are projects that have no specific end date or target, but still represent significant capital investments in County facilities, property, or intangible assets, like software. These are commonly used for specialized equipment purchases and capital facility & IT projects. The largest continuous projects include purchases of vehicles, one-time cyber security investments, law enforcement radio replacement, and upgrades to HVAC, lighting, and other building systems.

### FY25 Adopted Potential Projects

In preparing the FY25 CIP Plan, OMB has gathered proposals for potential new CIP projects from County departments. OMB has received 67 new project requests across multiple strategic frameworks\*

#### Countywide New CIP Project Proposals

OMB solicited proposals from all departments for additional projects that have not yet been approved by Commissioners Court. The 67 potential projects total over \$228M across several Goal Areas:

- **Make Harris County safer and more just (\$78M):** 27 projects were adopted by various safety and justice departments. These projects vary in size and include:
  - Universal Services proposal to replace the current JWEB criminal justice software with a modern "integration platform" which allows for data to be instantly shared among justice agencies.
  - Expansion of new office space for the Fire Marshal's Office at 2318 Atascocita.
- **Improve physical and mental health outcomes across all communities (\$14M):** Harris County Public Health has adopted 13 projects to enhance Public Health's service. These include:
  - New construction for a birthing center to enhance access to critical medical and social services for birthing people and newborns.
  - Lab expansion for Mosquito Vector Control program to expand testing ability.
  - Purchasing a mobile dental unit to increase and expand dental services to Harris County citizens.

\* Not all projects will start in FY25, and not all projects may ultimately go forward due to project feasibility/desirability, but OMB wants to provide a full inventory of department requests. Any projects will go through the standard Investment Memo process for Commissioners Court approval before launch.

- Help residents achieve housing stability (~\$6M): 2 projects were adopted by the Housing and Community Development Department for an affordable housing program.
- Minimize the impact of climate change and disasters (~\$1M): 1 project from Pollution Control Services to upgrade analytical equipment.
- Connect our community with safe, reliable, equitably distributed, and well-maintained infrastructure (~\$0.5M): 5 projects were adopted from various departments to improve Harris County's public facing infrastructure.
- Others (~\$130M): 19 projects adopted by various Harris County entities including building renovations at various locations and hardware and software upgrades to support Harris County functions including:
  - Replacing and upgrading Harris County fuel stations with new fuel pumps, piping, and advanced monitoring technology.
  - Replacing the existing Vehicle Maintenance Center to accommodate a growing fleet and reduce vehicle maintenance time.

# All Other Funds

**IX**

The following funds include revenue from special sources or funds that are allocated to specific needs due to legal, operational, or other considerations. Residual resources in these other special funds carry over from year to year. As such, the Adopted Budget will be based not only on new revenue, but also available resources at the end of FY24.

### Contingency Fund, R&R Fund

Most of the allocations from the Contingency Fund are for specific, one-time expenses that respond to COVID or other unexpected events. For the purposes of allocating the Contingency Fund, OMB proposes to allocate the current remaining balances and make specific adjustments where funds are no longer needed.

Department	Public Contingency Fund (1020)			
	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
035-CE SHARED SERVICES	2,064,450	18,321,615	22,635,460	32,915,087
100-CJ HARRIS COUNTY JUDGE	-	83,860	-	-
101-CMP1 COMMISSIONER PCT 1	-	509,975	-	-
102-CMP2 COMMISSIONER PCT. 2	-	1,650,000	1,722,330	1,390,550
202-GA GENERAL ADMINISTRATION	3,831,055	133,422,019	171,355,966	190,296,472
208-CE COUNTY ENGINEER	4,880	159,921	-	-
213-FM FIRE MARSHAL	58,591	-	-	-
275-PH PUBLIC HEALTH	6,790,374	5,658,370	-	-
285-PL PUBLIC LIBRARY DEPARTMENT	62,555	164,942	27,052	1,852
289-CSD COMMUNITY SERVICES DIVISION	341,250	1,594,317	8,847	-
292-US UNIVERSAL SERVICES	-	26,774	-	-
293-US REPAIR & REPLACEMENT	-	113,409	133	-
301-CNP1 CONSTABLE PRECINCT 1	2,200,000	176,675	-	-
516-CCO ELECTION COSTS	104,791	258,067	-	207,708
541-SO DETENTION	2,827,736	1,137,334	-	-
542-SO MEDICAL	2,061,981	802,775	-	-
545-DA DISTRICT ATTORNEY'S OFFICE	-	-	-	-
550-DCO DISTRICT CLERK OFFICE	-	-	-	-
840-JVP JUVENILE PROBATION OFFICE	-	-	-	-
<b>Total</b>	<b>20,347,662</b>	<b>164,080,053</b>	<b>195,749,788</b>	<b>224,811,669</b>

COVID Response and Recovery Fund (1030)				
Department	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
101-CMP1 COMMISSIONER PCT 1	1,129,418	2,000,000	-	-
201-BMD BUDGET MANAGEMENT DEPT	-	-	-	-
202-GA GENERAL ADMINISTRATION	40,000,000	13,408,728	160,434	154,753
212-HUMAN RESOURCE RISK MANAGEMENT	26,861	-	-	-
275-PH PUBLIC HEALTH	9,547,762	702,207	-	-
289-CSD COMMUNITY SERVICES DIVISION	604,979	216,424	-	-
292-US UNIVERSAL SERVICES	594,821	580,028	59,113	56,223
540-SO SHERIFF	1,250,979	-	-	-
541-SO DETENTION	6,564,269	1,642,848	-	-
542-SO MEDICAL	-	370,500	-	-
<b>Total</b>	<b>59,719,090</b>	<b>18,920,735</b>	<b>219,547</b>	<b>210,976</b>

### Facility Fund

The Facility Fund was created in FY24 to improve the financial management of County real estate and facility maintenance and management. It is used for non-debt-eligible facility expenses, including both labor and non-labor, and the sale and purchase of County real estate.

Facility Fund (1035)				
Department	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
202-General Admin	-	-	-	31,520,553
208-Engineering	-	-	-	32,274,663
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,795,216</b>

### Energy Efficiency Fund

The Energy Efficiency Fund is used to serve as a continuous source of funding for implementation of energy efficiency projects within Harris County’s facilities portfolio.

Energy Efficiency Fund (1045)				
Department	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
200-Office of County Administration	-	88,386	67,199	387,022
<b>Total</b>	<b>-</b>	<b>88,386</b>	<b>67,199</b>	<b>387,022</b>

### Mobility Fund

The Mobility Fund consists of transfers of surplus revenue from HCTRA which fund eligible transportation projects throughout the County. Eligible uses are governed by Section 284.0031 of the Texas Transportation Code and include the study, design, construction, maintenance, repair, or operation of roads, streets, highways, or other related facilities.

Mobility Fund (1070)			
Department	75% Estimated Beginning @ 10/1/24	New Revenue FY25	FY25 Adopted
035-Engineering	49,026,561	11,185,000	60,211,561
101-Commissioner Pct 1	79,801,332	60,500,000	140,301,332
102-Commissioner Pct 2	72,147,485	60,500,000	132,647,485
103-Commissioner Pct 3	39,917,961	60,500,000	100,417,961
104-Commissioner Pct 4	68,669,207	60,500,000	129,169,207
202-General Admin	91,383,158	15,607,631	106,990,789
208-Engineering	9,639,785	34,515,000	44,154,785
510-County Attorney	129,631	857,369	987,000
615-Purchasing	-	350,000	350,000
<b>Total</b>	<b>410,715,120</b>	<b>304,515,000</b>	<b>715,230,120</b>

### Infrastructure Fund

The Infrastructure Fund was created in FY21 following a one-time transfer of \$300M of surplus toll road revenue from HCTRA, of which \$230M was allocated to the County’s Road and Bridge Subdivision Drainage Program (Subdivision Program). Infrastructure Fund monies are restricted by Section 284.0031 of the Texas Transportation Code.

Infrastructure Fund (1080)				
Department	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
208-Engineering	21,758,295	54,436,543	307,930,258	189,260,639
<b>Total</b>	<b>21,758,295</b>	<b>54,436,543</b>	<b>307,930,258</b>	<b>189,260,639</b>

### IJIS Fund

The Integrated Justice Information System (IJIS) Fund was created in FY24 to fund expenses related to the IJIS Delivery Team at Universal Services.

Department	Integrated Justice Info System Fund (1015)			
	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
292 - Universal Services	-	-	397,000	356,468
<b>Total</b>	-	-	<b>397,000</b>	<b>356,468</b>

### American Rescue Plan

In 2021, following passage of the American Rescue Plan Act (ARPA), the U.S. Treasury allocated \$915 million in Coronavirus Local Fiscal Recovery Funds to Harris County, with a goal of accelerating recovery from the economic and public health impacts of the COVID-19 pandemic. Commissioners Court quickly adopted a governance approach, established an equity framework to guide project selection and delivery, and identified major investment priorities to ensure a holistic recovery.

Since then, Commissioners Court has committed \$931 million across five priorities:

- Health - \$155 million
- Housing - \$280 million
- Jobs & Education - \$292 million
- Justice & Safety - \$145 million

Portfolio	Focus Area	ARPA Local Fiscal Recovery Funds (\$M)	Interest Funded (\$M)	FLEX Fund (\$M)	Total Committed (June 2024)
<b>Health</b>	Food & Nutrition	7.1	-	-	7.1
	Clean Streets, Safe Neighborhoods	4.5	-	25.5	30.0
	COVID-19	12.6	-	-	12.6
	Coordinated Care	35.1	-	-	35.1
	Environmental Health: Lead	14.1	-	0.1	14.2
	Healthcare Access	21.8	-	-	21.8
	Behavioral Health	24.6	-	-	24.6
	Harris Health	9.7	-	-	9.7
	<b>Health Total</b>		<b>129.5</b>	<b>-</b>	<b>25.6</b>
<b>Housing</b>	Reentry / Reintegration	4.2	-	-	4.2



Portfolio	Focus Area	ARPA Local Fiscal Recovery Funds (\$M)	Interest Funded (\$M)	FLEX Fund (\$M)	Total Committed (June 2024)
	Water & Sewer Infrastructure	37.6	-	-	37.6
	Community Facilities	20.0	-	-	20.0
	Homelessness	46.3	-	0.7	47.1
	Affordable Housing	164.8	6.0	-	170.8
<b>Housing Total</b>		<b>272.9</b>	<b>6.0</b>	<b>0.7</b>	<b>279.6</b>
<b>Jobs &amp; Education</b>	Workforce Development	20.6	-	0.4	21.0
	Small Business	39.1	-	13.1	52.2
	Early Childhood Initiatives	109.9	13.0	5.6	128.5
	Family Financial Stability	87.4	-	2.9	90.3
<b>Jobs &amp; Education Total</b>		<b>257.0</b>	<b>13.0</b>	<b>22.0</b>	<b>292.0</b>
<b>Justice &amp; Safety</b>	Violence Prevention	7.6	-	5.6	13.2
	Justice & Safety	131.0	-	1.1	132.1
<b>Justice &amp; Safety Total</b>		<b>138.6</b>	<b>-</b>	<b>6.7</b>	<b>145.3</b>
<b>County Ops</b>	Elections	-	-	5.0	5.0
	County Ops	47.5	-	6.5	54.0
<b>County Ops Total</b>		<b>47.5</b>	<b>-</b>	<b>11.5</b>	<b>59.0</b>
<b>Total Committed (June 2024)</b>		<b>845.5</b>	<b>19.0</b>	<b>66.5</b>	<b>931.0</b>

### Debt Service and Capital Funds

Used to account for the County’s capital fund resources allocated for construction of capital projects. Capital Funds can be raised by issuing debt and can be paid back over a period by making scheduled debt service payments. Debt Service funds account for the funds reserved for the required scheduled payments of principal and interest on long-term debt obligations of the County. The budgeted debt service payments will fluctuate if the County refunds outstanding bonds or issues new debt.

Fiscal Year 2024-25					
Various Fund Level Appropriations					
HARRIS COUNTY (HC) DEBT SERVICE FUNDS		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
4105	Road Refunding 2010A Debt Service	-	-	-	-
4106	Road Refunding 2011A Debt Service	-	-	-	-
4107	Road Refunding 2012A Debt Service	70,418,450	516,775	-	-
4108	Road Refunding 2012B Debt Service	9,237,400	146,700	7,702,464	3,967,931
4109	Road Refunding 2014A Debt Service	6,727,500	3,363,750	10,257,765	164,130
4110	Road Refunding 2015A Debt Service	10,054,500	5,027,250	15,182,876	50,354,956
4111	Road Refunding 2017 Debt Service	6,461,450	755,350	9,811,692	8,539,907
4112	Road Refunding 2019 Debt Service	13,374,500	106,375	4,417,496	-
4113	Road Refunding 2021 Debt Service	5,927,854	997,235	9,492,318	7,439,812
4114	Road Refunding 2022A Debt Service	257,169,301	7,464,875	72,090,599	53,497,226
4115	Road Refunding 2023A Debt Service	-	101,116,508	4,627,729	6,006,831
4116	Road Refunding 2024A Debt Service	-	-	-	22,662,039
4370	Road Refunding Bond Series 2019A	-	-	-	-
4371	COI Road Refunding 2021	5,249	-	-	-
4372	HC COI ROAD REF 2022A	149,678	316,750	-	-
4373	HC COI ROAD REF 2023A	-	-	299,461	-
4374	HC COI ROAD REF 2024A	-	-	-	463,887
4601	HC/FC Agreement 2008A Refunding	355,555	-	-	-
4603	HC/FC Agreement 2014A	2,914,500	2,792,000	2,947,846	29,194,359
4604	HC/FC Agreement 2014B	996,668	710,000	22,792,099	248,892
4605	HC/FC Agreement 2015B Refunding	1,398,000	1,403,000	1,421,893	1,437,602
4606	HC/FC Agreement 2017A	7,678,000	7,674,000	11,023,246	14,443,446
4608	HC/FC Agreement 2019A D1	33,900,332	34,145,000	8,360,296	830,353
4701	Commercial Paper Series A-1 - Technology	29,815,502	23,942,365	29,330,977	71,160,981
4702	Commercial Paper Series B - Parks	102,279	30,482,120	317,606	493,073
4703	Commercial Paper Series C - Roads & Bridge	150,604,134	43,823,710	3,135,692	4,834,234
4704	Commercial Paper Series D/2002 - PIB	99,624,912	59,552,422	26,443,193	12,433,170
4705	Flood Control Agreement Commercial Paper Program	-	-	-	-
4706	Commercial Paper Series D2	28,814,042	68,447,809	2,478,287	2,349,396
4707	Commercial Paper Series D3	50,434,582	59,403,003	4,526,169	1,385,289
4708	DS Commercial Paper J1 2020	195,281	810,547	1,467,594	1,043,034
4709	Commercial Paper Series C-2 DS	-	-	-	896,852
4805	HC PIB Refunding Bond 2009A Debt Service	-	-	-	-
4809	HC PIB Refunding Bond 2011A Debt Service	-	-	-	-
4810	HC PIB Refunding Bond 2012A Debt Service	60,165,581	45,161	-	-
4811	HC Tax PIB Ref 2012B Debt Service	6,265,023	75,612	6,513,769	-
4812	HC Tax PIB Ref Series 2015A Debt Service	21,168,433	3,231,019	14,751,513	15,224,607
4813	HC Tax PIB Ref Series 2015B Debt Service	2,955,000	327,750	1,023,328	5,944,097
4814	PIB Refunding 2017A Debt Service	17,431,450	2,590,725	26,095,763	23,362,031
4815	PIB Refunding Series 2019	390,500	195,250	3,526,287	3,513,340
4816	PIB Refunding Series 2019	-	-	-	-
4817	HC PIB REF SER 2020A DS	22,878,700	3,548,600	48,820,626	48,784,943
4818	HC PIB REF SER 2021 DS	2,155,526	541,819	3,554,734	3,729,464

Fiscal Year 2024-25					
Various Fund Level Appropriations					
HARRIS COUNTY (HC) DEBT SERVICE FUNDS		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
4819	HC PIB REF SER 2021A DS	3,310,533	2,098,225	8,581,978	8,645,437
4820	HC PIB REF SER 2022A DS	96,204,452	2,943,419	50,126,718	47,065,168
4821	HC PIB REF SER 2023A DS	-	131,303,256	6,321,260	8,778,924
4822	HC PIB TAX&REV CO SER 2024 DS	-	-	-	22,896,220
4823	HC PIB REF SER 2024A DS	-	-	-	5,688,686
4850	HC PIB REF SER 2020A COI	-	-	-	-
4851	HC PIB REF SER 2021 COI	3,120	-	-	-
4852	HC PIB REF SER 2021A COI	312,377	-	-	-
4853	HC PIB REF COI 22A	57,769	123,084	-	-
4854	HC PIB REFUND COI 23A	-	-	360,711	-
4855	HC PIB TAX&REV CO SER 2024 COI	-	-	-	698,256
4856	HC PIB REF SER 2024A COI	-	-	-	263,115
4902	HC Tax & Sub Lien Rev Ref 2012A Debt Service	137,021,467	-	-	-
4903	HC Tax & Sub Lien Hot B	3,280,000	3,444,000	8,995	-
4904	HC Tax & Sub Lien Hot Bond	-	-	-	-
4905	HC HOT REV REF SER 2022A DS	118,445,582	5,219,550	5,013,281	5,435,541
4906	HC HOT REV REF SER 2022A COI	70,968	147,059	-	-
4907	HC HOT TAX SUBORD REV 22 DS	-	34,254,009	3,887,727	4,162,341
4908	HC HOT TAX SUBORD REV 22 COI	-	138,095	13,590	-
4921	Revenue Refunding Bonds, Series 2002	-	16,210,000	16,275,584	17,478,939
<b>Total</b>		<b>1,278,476,150</b>	<b>659,434,177</b>	<b>443,003,162</b>	<b>515,518,509</b>

### Special Revenue Funds

Used to account for the proceeds of specific revenue sources that are statutorily/legally restricted or committed to expenditures for specified purposes other than capital projects or debt service. Special Revenue funds for Harris County are numerous and include the Flood Control District, Sports & Convention Corporation, and Hotel Occupancy Tax Revenue.

Fiscal Year 2024-25					
Various Fund Level Appropriations					
HC SPECIAL REVENUE FUNDS		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
2101	Hotel Occupancy Tax Revenue	15,576,885	40,496,771	97,779,397	102,437,750
2102	Public Art Fund	-	-	2,000,000	1,848,175
2106	District Court Records Archive	420,261	45,487	265,034	34,468
2111	Port Security Program	254,320	584,295	1,470,610	1,467,049
2116	DSRIP (Delivery Sys Reform Incent Pmt) Prog.-PHS	2,043,888	4,752,007	6,524,237	1,695,148
2117	Charity Care Fud	-	-	8,701,450	31,238,124

Fiscal Year 2024-25					
Various Fund Level Appropriations					
HC SPECIAL REVENUE FUNDS		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
2121	Deed Restriction Enforcement	-	-	24,480	26,550
2126	Concession Fee	93,561	68,855	8,303,357	9,933,485
2131	Care for Elders-CSD	-	-	15,662	15,662
2136	Hay Center Youth Program	68,491	188,619	722,255	538,963
2141	Prep For Adult Living (PAL)	-	-	115,585	144,342
2146	Child Support Enforcement	-	-	305,737	330,549
2151	Family Protection	87,039	34,071	240,280	233,717
2156	Utility Bill Assistance Program-CSD	144,842	366,035	15,954	17,091
2161	Probate Court Support	498,991	437,908	1,747,825	2,218,167
2162	Probate Administrator	-	-	-	319,145
2166	Appellate Judicial System	363,009	660,529	925,389	1,210,417
2171	County Attorney Admin Toll Road Fund*	1,282,780	1,774,522	36,337,217	67,920,407
2181	Courthouse Security Justice Court	-	-	2,516,379	2,911,171
2186	County Clerk Records Management	2,668,765	4,363,924	8,465,591	11,866,525
2187	District Clerk Records Management	538,629	2,801,098	5,026,180	5,168,280
2188	General Admin Records Management	60,928	44,329	267,601	202,076
2189	County Clerk Court Technology	205,627	-	-	-
2190	County Clerk Records Archive	1,529,881	1,145,221	18,005,091	25,845,464
2191	CTS Records Management	89,463	-	80	86
2192	District Clerk Court Technology	-	1,801	164,168	65,702
2193	County-Wide Records Mgt-Criminal Courts	227,930	16,837	59,421	67,474
2194	County Clerk Records Mgt - SB41	-	438,499	1,122,128	1,186,551
2201	Donation Fund	30,317	783,883	2,296,406	3,663,912
2202	Juror Donation Programs	19,500	14,001	86,224	119,610
2203	Library Donation	58,826	142,177	286,633	1,937,451
2210	Court Facility Fee Fund	-	-	5,292,118	7,761,961
2211	County Clerk of the Court Fund	-	1,815,497	3,876,543	4,397,289
2212	District Clerk of the Court Fund	-	3,990,420	7,296,458	8,164,040
2213	Language Access Fund	-	500,000	1,518,201	1,769,397
2214	Judicial Education & Support Fund	-	18,176	126,968	132,010
2215	Justice Court Support Fund	-	10,932	10,226,904	14,748,009
2216	Justice Court Technology	587,510	1,128,955	2,629,332	2,086,144
2221	Child Abuse Prevention	-	-	172,694	193,261
2226	Bail Bond Board	5119	25,372	115,678	106,261
2231	DA First Chance Inter Program	-	-	208,338	220,685
2236	Juvenile Case Manager Fee	408,550	797,855	4,438,992	3,711,410
2241	Tax Office - Chapter 19*	265,011	1,001,088	700,283	968,726
2246	Star Drug Court Program	177,996	348,144	2,366,986	2,184,088
2251	County and District Technology	95,526	20,662	640,832	439,274
2256	Stormwater Management	-	14,610	-	-
2261	DA Divert Program	438,399	819,584	4,611,405	5,110,490
2266	Gulf of Mexico Energy Sec Act	-	4,400,000	13,915,291	18,713,005
2271	Veterinary Public Health	565,025	718,101	2,049,830	2,013,288

Fiscal Year 2024-25					
Various Fund Level Appropriations					
HC SPECIAL REVENUE FUNDS		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
2272	VPH Donations Fund	-	19,917	210,030	205,452
2276	Pollution Control DPT Mitigation	67,026	1,178	-	-
2277	PCS TCEQ SEP Funds	-	-	3,286	3,286
2278	San Jacinto Wetlands Project	-	-	-	-
2279	Household Hazardous Waste Center	-	11,527	-	-
2280	Supplemental Environmental Program	-	-	-	-
2296	Environmental Enforcement	22,832	45,602	115,662	141,169
2301	Community Development Financial Sureties	-	33,148	3,806,885	4,054,426
2306	Election Services	2,737,398	7,193,537	3,801,823	3,917,043
2311	Criminal Courts Audio-Visual Equipment	-	-	67,887	71,507
2316	Medicaid Admin Claim Reimburse	1,697,440	1,720,532	2,116,522	2,046,812
2321	Dispute Resolution	699,637	1,216,677	4,523,722	5,933,629
2326	Fire Code Fee	4,102,672	6,190,757	23,928,571	29,775,184
2327	Boarding Home Fines & Fees	-	-	247,433	304,067
2331	LEOSE Law Enforcement	444,394	347,192	575,012	737,535
2336	Juvenile Probation Fee	-	133	581,667	665,592
2341	Food Permit Fees	2,085,210	3,847,313	6,279,324	7,774,945
2346	Court Reporter Service	1,365,845	2,046,283	7,329,463	7,723,123
2351	Juvenile Delinquency Prevention Fee	-	-	189	212
2356	Supplemental Guardianship	56,572	182,779	2,133,223	2,012,512
2361	Courthouse Security Fee	1,309,065	2,504,166	4,300,553	4,077,457
2376	FPM Property Maintenance	-	30	75,184	77,526
2381	IFS Training	4,533	8,146	38,419	27,326
2386	County Law Library	1,184,348	2,097,316	7,235,169	9,490,605
2391	Environmental Settlements	208,825	194,637	5,787,783	6,120,633
2401	TIRZ Affordable - Non Interest	-	-	-	2
2402	TIRZ Affordable Housing - Interest Bearing	-	52,150	4,111,699	4,326,348
2403	CSD (Community Svcs Dept) Non-Grant Restricted Fd	308,006	5,212,400	6,428,206	1,065,577
2404	CSD Transit Restricted Fund	293,907	467,324	1,491,010	1,505,721
2411	Pool Permit Fees	85,893	75,399	226,562	551,124
2420	County Jury Fund SB346	-	308,074	2,308,086	2,551,044
2421	Time Payment Fund SB346	-	-	534,894	642,363
2701	CAD/RMS Project	-	507,052	716,486	654,919
2704	El Franco Lee	-	-	333,337	350,890
2705	HC Partnership Fund	763271	86,573	295,825	1,101,307
<b>Total</b>		<b>46,243,943</b>	<b>109,140,103</b>	<b>353,581,136</b>	<b>445,292,185</b>

HC FLOOD CONTROL DISTRICT OPERATIONS		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
2890	FCD- General/Operations/Maintenance/Construction	65,128,439	97,841,486	128,200,000	274,119,681

HC FLOOD CONTROL DISTRICT OPERATIONS		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
3501	Regional Flood Control Projects	111,235	185,584	10,484,827	12,621,567
3502	Flood Control Capital Projects (Budgeted)	20,529,668	48,778,316	162,265,959	175,553,872
3503	FC Flood Resilience Trust Mobility	-	-	-	-
3601	FCD - Bonds 2004A - Construction	36	-	-	-
3602	FC Improvement Bonds 2007 Projects	6,614	-	-	-
3609	Commercial Paper - Series F, Capital Projects	-7,042	-	-	-
3619	Commercial Paper 2017 Series H, Capital Projects	117,668,304	119,426,072	861,399,529	716,927,303
3629	Commercial Paper 2017 Series H2, Capital Projects	20,224,615	2,756,625	202,973,684	184,065,058
<b>Total</b>		<b>223,661,869</b>	<b>268,988,082</b>	<b>1,365,323,999</b>	<b>1,418,287,481</b>

HC FLOOD CONTROL DEBT SERVICE FUNDS		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
2810	FC Contract Tax Ref 2019A, COI	-	-	-	-
4302	FC COI CONT TAX REF 2020A	2,797	-	-	-
4303	FC COI IMP REF 2021A	274,188	-	-	-
4304	FC COI IMP REF 2022A	534,653	535,376	-	-
4305	FC COI IMP REF 2023A	-	513,806	528,847	-
4402	Ref Impr Ref Bd 2014 Debt Service	1,812,753	905,000	2,742,880	7,899,931
4403	FC Impr Ref Bd 2015A Debt Service	2,113,172	1,055,025	3,230,726	3,197,909
4404	FC IMPR REF SER 2020A DS	16,093,602	4,920,875	27,503,343	27,561,321
4405	FC IMPR REF SER 2021A DS	16,668,461	5,260,575	28,304,900	28,449,811
4406	FC IMPR REF SER 2022A DS	473,152,272	5,496,980	27,876,439	24,666,624
4407	FC IMPR REF SER 2023A DS	-	226,343,524	14,601,114	14,825,331
4450	C/P 2017 Series H Debt Service	218,575,117	223,410,899	6,043,383	16,216,224
4451	FC CP Series H2 Debt Service	20,725,447	4,459,926	474,690	1,308,061
4501	FC Contract Tax Refunding 2008A Debt Service	-	-	-	-
4503	FC Contract Tax Bond 2014A Debt Service	2,912,087	1,455,625	4,369,137	29,960,235
4504	FC Tax Bond 2014B Debt Service	713,031	356,020	23,246,375	22,533,074
4505	FC Contract Tax Bond 2015B Debt Service	1,402,528	701,075	2,105,079	2,106,318
4506	FC Contract Tax Refunding 2017A Debt Service	7,675,638	3,837,400	14,811,288	21,743,450
4508	FC Contract Tax Refunding 2019A Debt Service	33,939,349	990,500	40,995,599	7,859,623
<b>Total</b>		<b>796,595,095</b>	<b>480,242,606</b>	<b>196,833,800</b>	<b>208,327,912</b>

HC FLOOD CONTROL GRANT FUNDS - ROLLOVER		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
2601	Federal Grants	58,368,118	51,369,324	733,858,419	1,973,903,889
2602	State Grants	19,448	6,069,482	87,826	58,309,044
2603	Local Grants	-	730,502	44,433,114	41,772,591
2699	Grant Match	3,488,546	7,534,715	263,566,945	255,153,787
<b>Total</b>		<b>61,876,112</b>	<b>65,704,023</b>	<b>1,041,946,304</b>	<b>2,329,139,311</b>

### 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. Proprietary funds are either enterprise or internal service. Proprietary funds for Harris County include the HCTRA, vehicle maintenance, radio operations, inmate industries, health insurance, and risk management services.

Fiscal Year 2024-25					
Various Fund Level Appropriations					
HC PROPRIETARY FUNDS - Internal Service Funds		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
5101	Central Service - Vehicle Maintenance	22,705,940	44,270,421	59,957,347	54,633,678
5102	Public Safety Technology Services	4,383,434	7,615,246	21,975,260	23,427,363
5103	Inmate Industries	56,859	102,735	254,992	239,904
5104	Health Insurance Trust Management	247,828,906	419,692,850	493,009,992	526,669,388
5121	Workers' Compensation	4,559,804	32,746,158	47,745,774	50,661,898
5122	Risk Management	276,841	74,078	3,857,368	3,968,790
5123	Unemployment Insurance	564,156	1,204,199	7,487,015	7,930,587
<b>Total</b>		<b>280,375,940</b>	<b>505,705,686</b>	<b>634,287,748</b>	<b>667,531,608</b>

HC PROPRIETARY FUNDS - Enterprise Funds		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
5201	Parking Facilities	2,238,877	3,576,666	33,533,532	18,492,325
<b>Total</b>		<b>2,238,877</b>	<b>3,576,666</b>	<b>33,533,532</b>	<b>18,492,325</b>

HC PROPRIETARY FUNDS-Toll Road Authority Operations		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
5301	TRA Revenue Collections	563,148,496	649,134,476	1,670,177,610	1,875,328,472
<b>Transfers-out Revenues</b>		<b>563,148,496</b>	<b>649,134,476</b>	<b>1,670,177,610</b>	<b>1,875,328,472</b>

5302	TRA Operation and Maintenance	138,838,417	245,124,836	385,361,003	407,740,087
5310	TRA Tunnel/Ferry Operations & Maintenance	3,003,522	5,945,338	12,354,979	13,204,379
5315	Flood Resilience Trust Reserve	-	155,000,000	80,000,000	80,000,000
<b>Operations and Maintenance**</b>		<b>141,841,939</b>	<b>406,070,174</b>	<b>477,715,982</b>	<b>500,944,466</b>

5321	TRA Renewal/Replacement	15,720,470	27,702,740	244,985,316	230,603,495
5501	Toll Road Construction	17,511,299	90,917,878	661,718,488	704,347,360
5510	TRA Tunnel Ferry Rev PL Construction	2,353,812	1,815,502	68,821,126	30,000,000
5520	TRA Ser 02 Tax/Rev Construction	75,621	37,222	349,076	349,063
5523	TRA 2008B Construction	518,066	903,258	3,059,903	2,706,233
5524	TRA 2009A Construction	-	13,485	511,147	382,368

HC PROPRIETARY FUNDS-Toll Road Authority Operations		SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
5525	TRA 2009C Construction	426,434	449,555	3,909,271	5,578,246
5529	TRA CP 2017 Ser E1 Construction	14,193,343	4,903,039	4,017,052	907,819
5539	TRA CP 2017 Ser E2 Construction	20,310,276	12,288,280	18,423,425	14,224,180
5540	TRA 2018A Construction	6,177,350	1,500,331	15,225,607	12,147,009
5541	TRA REV REF 1ST LN SER 21 Construction	40,388,813	42,874,762	10,231,987	7,045,188
5542	HCTRA Revenue Refunding 1st Lien Series 2024A Construction	-	-	-	699,377,092
5549	TRA Commercial Paper Series 2022K	36,587,388	79,244,419	102,135,214	183,473,985
5559	TRA Commercial Paper Series 2023 K2	-	1,772,525	149,503,958	125,075,651
<b>Construction/Renewal/Replacement</b>		<b>154,262,872</b>	<b>264,422,993</b>	<b>1,282,891,570</b>	<b>2,016,217,689</b>

HC TOLL ROAD AUTHORITY DEBT SERVICE		SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
5344	HCTRA 2019A SR Lien Rev COI	-	-	-	-
5345	TRA REV REF 1ST LN SER 21 COI	35,436	-	-	-
5346	TRA Rev Ref 1st Lien Series 2022A COI	521,241	55,057	10,140	-
5347	Toll Road Rev Ref 1st Lien Series 2023A COI	-	604,310	660,928	-
5348	Toll Road Rev Ref 1st Lien Series 2024A COI	-	-	-	37,532
5729	TRA C/P 2017 Series E1 Debt Service	182,323	-	-	-
5731	TRA Rev Ref Ser 2004A Debt Service Reserve	10,905,760	-	1,945	1,974
5732	TRA Ser 2005A Debt Service Reserve	5,094,240	9,424,066	585,517	431,307
5733	TRA - 2006A Debt Service Reserve	-	4,570,098	349,931	253,013
5734	TRA - 2008B Revenue Reserve	-	15,809,596	780,692	404,619
5735	HCTRA 2009A Revenue Reserve	-	3,696,240	26,008,392	26,578,263
5736	TRA 2009C Sr Lien Revenue Reserve	-	-	23,678,234	24,324,414
5737	TRA - 2018A Sr Lien Debt Service Reserve	-	-	27,468,945	28,119,938
5738	TRA Rev Ref 1STLn Ser 2021 RSV	-	-	42,288,485	44,790,683
5739	TRA C/P 2017 Series E2 Debt Service	86,015	-	-	-
5749	2022 Commercial Paper Series K	36,718,929	76,680,873	105,081,500	190,399,564
5759	2023 Commercial Paper Series K2	-	500,000	150,000,000	129,871,100
5802	TRA - 2007B Revenue Debt Service	3,201,085	23,327,577	419,532	-
5806	TRA Refunding 2010D Sr Lien Debt Service	-	-	-	-
5808	TRA 2012B Sr Lien Revenue Debt Service	6,258	-	-	-
5809	TRA 2012C Sr Lien Rev Debt Service	4,236,447	-	-	-
5811	TRA 2015B Sr Lien Rev Debt Service	2,948,270	4,858,835	34,001,608	34,995,336
5812	TRA 2016A Sr Lien Revenue B	9,716,833	16,154,008	89,783,609	87,586,519
5813	TRA - 2018A Sr Lien Rev Debt Service	11,128,449	18,658,020	75,266,775	59,118,378
5816	HCTRA 2019A SR Lien Rev DS	1,332,721	2,282,378	3,553,264	3,653,124
5820	Toll Road Revenue Series 2021	6,235,892	10,615,916	41,021,302	41,670,348
5821	Toll Road Revenue Series 2022A	241,817,074	5,275,427	18,666,961	37,470,771
5822	Toll Road Revenue Series 2023A	-	169,869,923	7,976,342	17,619,414
5823	Toll Road Revenue Series 2024A	-	-	-	59,888,497
5851	TRA 1997 Tax Ref Debt Service	728,098	859,725	18,830,249	9,717,757



HC TOLL ROAD AUTHORITY DEBT SERVICE		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
5852	HCTRA - 2007C Tax Road Debt Service	3,940,167	6,239,185	34,166,364	33,666,156
<b>Total</b>		<b>338,835,238</b>	<b>369,481,232</b>	<b>700,600,715</b>	<b>830,598,707</b>

Various Fund Level Appropriations					
HC CAPITAL PROJECT FUNDS - BUDGETED		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
3002	Metro Designated Projects	19,100,399	14,453,960	148,389,759	192,795,043
3021	Road Capital Projects	9,774,126	9,049,643	46,216,905	49,276,064
3201	Building/Park/Library Capital Project	3,278,477	1,998,391	10,321,520	7,783,569
<b>Total</b>		<b>32,153,001</b>	<b>25,501,994</b>	<b>204,928,184</b>	<b>249,854,676</b>

Fiscal Year 2024-25					
Various Fund Level Appropriations					
HC CAPITAL PROJECT FUNDS - ROLLOVER		SFY22	FY23	FY24	FY25
		Actuals	Actuals	Adopted	Adopted
3001	Metro Street Improvement Project	1,100	6,679	1,303,932	1,368,102
3102	Road Refunding 2004 B Construction	99,029	24,036	26,444	49,947
3103	Roads 2006B Construction	147,608	269,628	5,656,618	5,259,182
3109	Comm Paper Ser C - Road & Bridge	45,561,184	89,446,735	299,584,695	355,544,163
3129	Commercial Paper Capital Project Series C-2	-	-	-	200,778,698
3226	HOT Tax SUB Revenue 22 Construction	-	8,028,719	25,857,890	8,832,287
3227	PIB CO Series 2024 Construction	-	-	-	450,000,000
3229	Comm Paper Ser A-1, Technology	22,599,680	38,954,363	79,409,817	66,782,899
3239	Comm Paper Ser B - Parks/Libraries	213,963	687,756	29,636,541	55,088,676
3249	Comm Paper PIB Ser D/2002	27,658,531	67,297,499	162,454,764	191,417,334
3259	Comm Paper Series D2	33,327,951	47,737,402	231,114,587	279,675,856
3269	Comm Paper Series D3	55,729,502	52,261,681	139,353,459	198,322,509
3279	Comm Paper Series J1	3,528	173,493	53,751,829	51,452,103
<b>Total</b>		<b>185,342,076</b>	<b>304,887,990</b>	<b>1,028,150,576</b>	<b>1,864,571,756</b>

Fiscal Year 2024-25				
Various Fund Level Appropriations				
HC OTHER FUNDS	SFY22	FY23	FY24	FY25
	Actuals	Actuals	Adopted	Adopted
5211 Commissary-Sheriff (Memo Only)	3,989,449	5,831,021	19,878,966	22,466,267
5212 Payroll Commissary-Sheriff (Memo Only)	72,487	-165,829	464,732	518,073
<b>Total</b>	<b>4,061,936</b>	<b>5,665,192</b>	<b>20,343,698</b>	<b>22,984,340</b>

Various Fund Level Appropriations				
HC GRANT FUNDS - ROLLOVER	SFY22	FY23	FY24	FY25
	Actuals	Actuals	Adopted	Adopted
2601 Federal Grants	280,022,334	522,710,275	2,234,797,121	720,833,379
2602 State Grants	19,234,649	46,876,464	34,365,852	29,939,993
2603 Local Grants	1,026,462	1,852,747	49,838,217	4,450,269
2604 Other Grant Funds	2,755,188	2,469,167	6,478,925	9,086,103
2650 CARES Act Fund	3,815,514	-	-	-
2651 ARPA	34,439,720	155,736,885	686,061,106	414,222,913
2688 Grant Program Income	672,754	1,246,426	3,530,408	5,992,966
2699 Grant Match	7,517,625	22,968,480	302,704,595	32,582,316
<b>Total</b>	<b>349,484,246</b>	<b>753,860,445</b>	<b>3,317,776,224</b>	<b>1,217,107,940</b>

### Other Funds

As noted above, the Adopted Budget is based on the FEAR.

HARRIS COUNTY FORFEITED ASSET FUNDS - MEMO ONLY*	Funds/Departments			
	SFY22 Actual	FY23 Actual	FY24 Adopted	FY25 Adopted
<b><u>2053 CONSTABLE PCT. 2 CHAPTER 18 STATE FORFEITURE</u></b>				
302 Constable Pct. 2				
<b>Total</b>	32,918	-	76,899	81,403
<b><u>2014 CONSTABLE PCT. 2 FED FORFEITURE ASSETS-USJ</u></b>				
302 Constable Pct. 2				
<b>Total</b>	21,829	-	931	136,252
<b><u>2071 CONSTABLE PCT. 2 STATE FORFEITURE ASSETS</u></b>				
302 Constable Pct. 2				
<b>Total</b>	6,828	3,279	92,664	244,848
<b><u>2035 CONSTABLE PCT. 2 FED FORFEITURE ASSETS-UST</u></b>				
302 Constable Pct. 2				
<b>Total</b>	-	-	11	11
<b><u>2054 DA SPECIAL INVESTIGATION FUND</u></b>				
545 District Attorney				
<b>Total</b>	344,912	557,410	978,836	1,287,116
<b><u>2176 DA HOT CHECK DEPOSITORY FUND</u></b>				
545 District Attorney				
<b>Total</b>	-	-	52,520	80,452
<b><u>2015 CONSTABLE PCT. 3 FED FORFEITURE ASSETS</u></b>				
303 Constable Pct. 3				
<b>Total</b>	-	12,571	21,410	11,287
<b><u>2072 CONSTABLE PCT. 3 STATE FORFEITURE ASSETS</u></b>				
303 Constable Pct. 3				
<b>Total</b>	7,584	65,804	111,582	66,878
<b><u>2016 CONSTABLE PCT. 4 FED FORFEITURE ASSETS-USJ</u></b>				
304 Constable Pct. 4				
<b>Total</b>	-	-	69,447	72,870
<b><u>2073 CONSTABLE Pct. 4 STATE FORFEITURE ASSETS</u></b>				
304 Constable Pct. 4				
<b>Total</b>	17,468	236,799	362,259	413,956
<b><u>2036 CONSTABLE PCT. 4 FED FORFEITURE ASSETS-UST</u></b>				
304 Constable Pct. 4				
<b>Total</b>	-	-	1,383	1,426
<b><u>2033 DISTRICT ATTORNEY FORFEITED ASSETS - TREASURER</u></b>				

545	District Attorney				
		<b>Total</b>	-	-	92,653
					101,788
<b><u>2011 DISTRICT ATTORNEY FORFEITED ASSETS - JUSTICE</u></b>					
545	District Attorney				
		<b>Total</b>	-	171,312	886,952
					585,751
<b><u>2031 CONSTABLE SEIZED ASSETS - TREASURY</u></b>					
301	Constable Pct. 1				
		<b>Total</b>	-	-	264
					287
<b><u>2012 CONSTABLE FORFEITED ASSETS - JUSTICE</u></b>					
301	Constable Pct. 1				
		<b>Total</b>	36,373	-	108,418
					114,731
<b><u>2017 CONSTABLE PCT. 5 FED FORFEITURE ASSETS-USJ</u></b>					
305	Constable Pct. 5				
		<b>Total</b>	-	-	200,820
					315,420
<b><u>2074 CONSTABLE PCT. 5 STATE FORFEITURE ASSETS</u></b>					
305	Constable Pct. 5				
		<b>Total</b>	180	-	872,541
					976,262
<b><u>2037 CONSTABLE PCT. 5 FED FORFEITURE ASSETS-UST</u></b>					
305	Constable Pct. 5				
		<b>Total</b>	-	-	1,107
					1,140
<b><u>2090 SHERIFF STATE FORFEITURE ASSETS - CH47</u></b>					
540	Sheriff's Department				
		<b>Total</b>	-	-	92,764
					100,934
<b><u>2078 CONSTABLE PCT. 6 STATE FORFEITURE ASSETS</u></b>					
306	Constable Pct. 6				
		<b>Total</b>	11,742	3,500	52,972
					56,384
<b><u>2079 CONSTABLE PCT. 7 STATE FORFEITURE ASSETS</u></b>					
307	Constable Pct. 7				
		<b>Total</b>	2,420	37,693	62,643
					87,492
<b><u>2080 CONSTABLE PCT. 8 STATE FORFEITURE ASSETS</u></b>					
308	Constable Pct. 8				
		<b>Total</b>	50,297	28,475	95,265
					167,348
<b><u>2018 CONSTABLE PCT. 8 FEDERAL FORFEITED ASSETS JUSTICE</u></b>					
308	Constable Pct. 8				
		<b>Total</b>	-	-	1,766
					8,704
<b><u>2032 SHERIFFS FORFEITED ASSETS - TREASURY</u></b>					
540	Sheriff's Department				
		<b>Total</b>	838,159	105,572	3,071
					72,830
<b><u>2013 SHERIFFS FORFEITED ASSETS - JUSTICE</u></b>					
540	Sheriff's Department				

	<b>Total</b>	76,166	766,247	1,110,208	40,493
<b><u>2075 SHERIFFS FORFEITED ASSETS - STATE</u></b>					
540	<i>Sheriff's Department</i>				
	<b>Total</b>	665,524	647,222	444,594	881,912
<b><u>2076 DISTRICT ATTORNEY FORFEITED ASSETS - STATE</u></b>					
545	<i>District Attorney</i>				
	<b>Total</b>	1,211,405	3,751,863	7,665,298	5,456,702
<b><u>2077 CONSTABLE FORFEITED ASSETS - STATE</u></b>					
301	<i>Constable Pct. 1</i>				
	<b>Total</b>	3,877	14,311	87,070	141,696
<b><u>2091 FORFEITED ASSETS - COMMISSIONERS COURT</u></b>					
202	<i>General Administration</i>				
	<b>Total</b>	17,024	1,903,755	1,031,131	464,826
<b><u>2092 FORFEITED ASSETS - FIRE MARSHAL</u></b>					
213	<i>Fire Marshal</i>				
	<b>Total</b>	-	-	2,321	2,609
<b><u>2034 CA FORFEITED ASSETS US TREASURY SP PROSEC</u></b>					
510	<i>County Attorney</i>				
	<b>Total</b>	105,584	156,431	484,399	347,995
<b><u>2051 CH 18 STATE FORFEITED ASSETS - SHERIFF</u></b>					
540	<i>Sheriff</i>				
	<b>Total</b>	115,218	190,427	170,771	198,634
<b><u>2052 CH 18 STATE FORFEITED ASSETS - CONSTABLE 4</u></b>					
304	<i>Constable Precinct 4</i>				
	<b>Total</b>	-	-	949,534	1,128,697
<b><u>2056 CH 18 STATE FORFEITED ASSETS - CONSTABLE 1</u></b>					
301	<i>Constable Precinct 1</i>				
	<b>Total</b>	219,618	352,100	387,489	506,134
<b><u>2057 CH 18 STATE FORFEITED ASSETS - CONSTABLE 3</u></b>					
303	<i>Constable Precinct 3</i>				
	<b>Total</b>	29,313	5,048	149	5,682
<b><u>2058 CH 18 STATE FORFEITED ASSETS - CONSTABLE 5</u></b>					
305	<i>Constable Precinct 5</i>				
	<b>Total</b>	-	56,638	285,288	279,484
<b><u>2059 CH 18 STATE FORFEITED ASSETS - CONSTABLE 6</u></b>					
306	<i>Constable Precinct 6</i>				
	<b>Total</b>	-	-	9,067	9,796
<b><u>2055 CH 18 FORFEITED ASSETS FIRE MARSHAL</u></b>					
213	<i>Fire Marshal</i>				
	<b>Total</b>	1,469	4,077	27,517	85,238

<b>2081 CA FORFEITED ASSETS STATE SP UNIT</b>					
<i>510 County Attorney</i>					
<b>Total</b>	25,709	63,522	144,717	57,960	
<b>2082 Constable PCT 1 CH59 Human Trafficking</b>					
<i>301 Constable Precinct 1</i>					
<b>Total</b>	-	-	-	6,061	
<b>2083 District Attorney CH59 Human Trafficking</b>					
<i>545 District Attorney</i>					
<b>Total</b>	-	-	-	32,590	
<b>Total</b>	<b>3,841,618</b>	<b>9,134,055</b>	<b>17,038,731</b>	<b>14,632,079</b>	

# Appendix



## Appendix A – Department Budgets

## General Fund Budgets

Dept	Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
91	Appraisal District	7,000,537	14,289,154	14,960,000	18,310,000
100	Harris County Judge's Office	5,855,769	9,230,733	11,103,671	11,693,412
101	Commissioner Precinct 1	20,359,101	48,844,178	42,285,500	43,992,030
102	Commissioner Precinct 2	24,682,462	37,980,424	42,285,500	43,992,030
103	Commissioner Precinct 3	26,442,970	39,035,052	42,285,500	43,992,030
104	Commissioner Precinct 4	21,203,351	34,513,925	42,285,500	43,992,030
200	Office of County Administration	2,717,996	6,328,559	21,011,114	24,697,705
201	Office of Management & Budget	4,096,020	6,661,863	6,618,089	10,680,483
202	General Administration	122,859,231	75,387,116	55,613,078	231,487,394
204	Intergovernmental & Global Affairs	872,605	1,480,679	2,396,402	3,559,618
205	Economic Equity & Opportunity	2,777,031	5,130,572	6,521,020	8,758,487
208	Engineering	37,510,382	64,100,436	79,270,033	85,847,746
212	Human Resources and Risk Management	4,914,023	8,783,298	10,371,708	7,107,301
213	Fire Marshal	6,761,386	12,207,917	12,542,585	13,147,407
270	Institute of Forensic Sciences	22,647,441	37,678,092	41,555,180	45,049,463
272	Pollution Control	4,617,317	7,773,000	10,243,594	10,372,916
275	Public Health Services	23,359,611	44,709,043	56,113,006	59,927,592
283	Veterans Services	793,624	1,373,966	1,478,890	1,745,366
285	Library	22,258,660	38,210,175	42,381,681	42,464,687
286	Domestic Relations	4,417,717	7,263,503	7,944,943	8,151,376
289	Housing and Community Development	15,715,559	19,886,286	23,486,201	22,652,799
292	Universal Services	42,835,496	73,080,957	93,727,129	96,203,017



Dept	Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
293	Universal Services Repair & Replacement	12,109,043	12,903,625	16,600,000	18,600,000
296	The Harris Center for Mental Health	13,455,850	23,067,171	23,067,171	24,067,171
298	Universal Services Utilities & Leases	12,905,256	23,297,701	29,483,935	29,483,935
301	Constable, Precinct 1	30,571,862	51,498,887	49,108,913	50,122,803
302	Constable, Precinct 2	7,164,564	12,870,704	12,227,590	12,524,122
303	Constable, Precinct 3	12,617,530	23,113,753	20,950,166	21,429,016
304	Constable, Precinct 4	39,848,754	67,773,494	66,361,426	67,466,687
305	Constable, Precinct 5	28,685,304	49,528,064	48,829,729	49,562,927
306	Constable, Precinct 6	6,388,193	10,750,451	12,053,393	12,586,487
307	Constable, Precinct 7	8,711,861	14,292,892	16,307,891	16,588,748
308	Constable, Precinct 8	5,855,176	9,980,932	10,494,620	10,724,887
311	Justice of the Peace, 1-1	1,436,449	2,356,819	2,602,185	2,647,062
312	Justice of the Peace, 1-2	1,378,262	2,243,731	2,730,787	2,822,973
321	Justice of the Peace, 2-1	664,364	1,191,170	1,268,258	1,297,255
322	Justice of the Peace, 2-2	568,987	1,044,953	1,165,473	1,252,335
331	Justice of the Peace, 3-1	1,107,470	1,855,077	2,067,736	2,104,770
332	Justice of the Peace, 3-2	814,310	1,210,881	1,444,034	1,494,603
341	Justice of the Peace, 4-1	1,928,871	3,401,970	3,593,741	3,648,055
342	Justice of the Peace, 4-2	989,398	1,608,809	1,833,341	1,875,375
351	Justice of the Peace, 5-1	1,271,734	2,338,974	2,685,539	2,730,637
352	Justice of the Peace, 5-2	1,933,211	3,024,049	3,582,775	3,659,789

Dept	Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
361	Justice of the Peace, 6-1	572,542	982,478	1,078,545	1,119,711
362	Justice of the Peace, 6-2	434,841	852,474	1,000,566	1,026,080
371	Justice of the Peace, 7-1	711,597	1,212,690	1,433,089	1,463,211
372	Justice of the Peace, 7-2	595,941	994,802	1,234,709	1,262,527
381	Justice of the Peace, 8-1	810,878	1,246,801	1,473,817	1,511,216
382	Justice of the Peace, 8-2	482,361	806,554	1,031,367	1,054,577
510	County Attorney	19,410,754	35,591,783	44,140,993	44,267,864
515	County Clerk	11,710,263	17,897,743	34,369,271	41,004,107
516	Elections Operations	18,712,100	12,916,017	24,620,276	17,510,948
517	County Treasurer	723,530	1,200,630	1,345,032	1,711,130
520	Elections Administration	8,771,809	14,561,532	-	-
530	Tax Assessor-Collector	19,267,560	33,451,638	37,885,223	40,604,499
540	Sheriff - Patrol & Administration	160,633,711	263,318,125	293,112,002	305,778,154
541	Sheriff - Detention	163,535,851	282,489,413	301,901,978	306,522,599
542	Sheriff - Medical	57,320,778	94,884,649	97,379,232	108,568,632
545	District Attorney	64,367,952	103,100,950	116,116,536	116,132,630
550	District Clerk	24,946,877	38,151,770	47,227,075	48,948,691
560	Public Defender	18,769,383	30,241,846	43,047,988	56,032,593
601	Community Supervision	2,017,147	3,487,540	4,110,116	4,738,731
605	Pretrial Services	13,327,784	23,798,596	27,953,755	29,151,690
610	Auditor's Office	15,690,402	25,998,877	29,026,567	29,445,311
615	Purchasing Agent	6,180,252	10,136,104	13,647,642	16,157,348
700	District Courts	19,542,163	32,131,045	36,456,289	39,406,757
701	District Courts Court Appointed Attorney Fees	38,639,848	73,169,985	63,500,000	53,500,000
821	Texas A&M Agrilife	558,228	845,147	1,119,555	1,129,923
840	Juvenile Probation	49,558,573	86,666,119	93,212,970	98,010,152
845	Sheriff's Civil Service	154,929	284,363	338,914	333,676

Dept	Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
880	Harris County Resources for Children and Adults	16,963,526	27,830,294	30,510,373	31,330,193
885	Children's Assessment Center	6,132,436	10,004,083	10,636,098	10,838,850
930	1st Court of Appeals	-	6,334	38,881	38,881
931	14th Court of Appeals	-	4,171	38,881	38,881
940	County Courts	12,512,909	20,309,931	22,763,313	23,740,878
941	County Courts Court Appointed Attorney Fees	5,992,799	14,871,291	9,600,000	5,600,000
945	Office of Managed Assigned Counsel	820,358	2,207,199	2,252,664	3,345,288
991	Probate Court No. 1	1,080,743	1,802,249	2,002,603	2,036,049
992	Probate Court No. 2	957,975	1,556,215	1,768,842	1,801,599
993	Probate Court No. 3	3,341,228	5,560,315	6,038,513	6,082,327
994	Probate Court No. 4	1,024,838	1,745,466	1,934,105	2,002,551
995	Probate Court No. 5	-	-	1,713,193	1,657,092
	<b>Sub-total</b>	<b>1,381,379,604</b>	<b>2,189,620,254</b>	<b>2,402,000,000</b>	<b>2,669,419,872</b>
	Working Capital	-	-	337,704,431	237,649,259
	<b>Total</b>	<b>1,381,379,604</b>	<b>2,189,620,254</b>	<b>2,739,704,431</b>	<b>2,907,069,131</b>

### Toll Road Operating Funds

Dept	Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted*	FY25 Adopted*
050	Toll Road Authority - 5302 (Toll Road)**	138,838,417	245,124,836	385,361,003	407,740,087
050	Toll Road Authority - 5310 (Tunnel & Ferry)**	3,003,522	5,945,338	12,354,979	13,204,379
<b>Total</b>		<b>141,841,939</b>	<b>251,070,174</b>	<b>397,715,982</b>	<b>420,944,466</b>

### Flood Control Operating Funds

Dept	Department Name	SFY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Adopted
090	Flood Control District	57,824,609	97,841,486	128,200,000	241,100,000
<b>Sub-total</b>		<b>57,824,609</b>	<b>97,841,486</b>	<b>128,200,000</b>	<b>241,100,000</b>
<b>Working Capital</b>		-	-	100,761,328	33,019,681
<b>Total</b>		-	-	<b>214,761,328</b>	<b>274,119,681</b>

\*Adopted budget includes carryforward.

\*\*The Toll Road Authority utilizes Funds 5302 & 5310 for their Operation & Maintenance budget.

Appendix B – Glossary of Terms

Term	Description
<b>Accrual</b>	The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time), and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).
<b>Ad Valorem Tax</b>	Is a tax whose amount is based on the value of a transaction or of property.
<b>Allocation</b>	An amount or portion of a resource assigned to a particular Department.
<b>Appraisal</b>	An assessment or estimate of the value of property.
<b>Appropriation</b>	The legislative authority to spend and obligate a specified amount from a designated fund account for a specific purpose.
<b>ARPA</b>	The American Rescue Plan Act (ARPA) is a \$1.9 trillion economic stimulus package passed by the U.S. Congress and signed into law in March 2021. ARPA includes State and Local Fiscal Recovery Funds (SLFRF), which provides direct aid to state, local, and Tribal governments to support the response to and recovery from the COVID-19 public health emergency.
<b>Bond</b>	A debt instrument that organizations can sell and agree to repay the face amount of the bond by a designated date, called the “maturity date.”
<b>Capital Funds</b>	Funds set aside for purpose of funding a long-lived asset that depreciates over time.
<b>Capital Improvement Plan (CIP)</b>	A list of capital projects and funding sources for the next 5-10 years.
<b>Capital Improvement Project</b>	An investment in a county asset. The asset can be tangible or intangible. Examples include streets and drainage facility construction, major reconstruction or repair of buildings, and development of custom software.
<b>Capital Reserve</b>	A fund or account set aside for major long-term investment projects or other anticipated expenses.
<b>Carryover</b>	Balances in each fund at the end of the fiscal year that will be the beginning fund balances of the next fiscal year.
<b>Carry-Forward</b>	Prior year appropriation that is brought into the current fiscal year to pay for encumbered expenses that have not been paid.
<b>Community Development Block Grant (CDBG)</b>	Federal block grant through the Housing and Urban Development Department (HUD) designed to support community development activities to build stronger and more resilient communities.
<b>Community Development Block Grant-Disaster Recovery (CDBG-DR)</b>	Federal block grant through the Housing and Urban Development Department (HUD) designed to support/help cities, counties, and states to recover from Presidentially declared disasters.
<b>Community Development Block Grant-Mitigation (CDBG-MIT)</b>	Federal block grant through the Housing and Urban Development Department (HUD) designed to support/help cities, counties, and states to mitigate impacts of future disasters before they happen.

Term	Description
<b>Certificates of Obligation (CO)</b>	An instrument of public debt that can be issued without voter approval and are backed by tax and/or fee revenue. COs can be issued for the purchase of major capital outlay, building demolition, and infrastructure improvements.
<b>Current Level of Service (CLS)</b>	The annual OMB pre-decisional projection of the County’s costs in the next fiscal year.
<b>Cost of Living Adjustments (COLA)</b>	Salary increases designed to maintain purchasing power for employee compensation with inflation.
<b>Commercial Paper</b>	An interim funding tool for capital expenditures. A promissory note secured by pledged revenues and a revolving credit agreement. Maturities range from 1 to 270 days. Commercial paper liabilities are typically paid off directly or rolled into longer-term debt, like bonds.
<b>Consumer Price Index (CPI)</b>	A measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.
<b>Contingency</b>	A budgetary reserve usually set aside for emergencies or unforeseen expenditures not otherwise budgeted. A contingency may also be set for a program or service for which the exact costs are not determined.
<b>Debt Service</b>	Principal and interest payments on outstanding bonds. The series of payments of interest and principal required on a debt over a given period of time to repay an outstanding debt on an obligation resulting from the issuance of bonds, certificates of obligation notes or other debt.
<b>Deficit</b>	The amount that expenditures exceed projected revenue.
<b>Encumbrance</b>	Obligations in the form of purchase orders, contracts, or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is released.
<b>Enterprise Fund</b>	A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services, which are entirely or predominantly self-supporting by user charges. This type of fund uses the accrual basis of accounting.
<b>Expenditure</b>	Costs of goods received, or services rendered that are recorded in the accounting system. Accounts are kept on an accrual or modified accrual basis and expenditures are recognized whether or not cash payments have been made. When accounts are kept on a cash basis, they are recognized only when cash payments have been made.
<b>FEAR</b>	Final Estimate of Available Resources prepared by the County Auditor.
<b>Federal Grants</b>	Grant awards received either directly from the Federal Government or funded by the Federal Government that flow thru the State prior to being awarded to the County.

Term	Description
<b>Fiscal Year (FY)</b>	A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.
<b>Fitch Rating</b>	Internationally recognized credit rating agency.
<b>Flex Fund</b>	Special Fund created to support projects aligned with ARPA priority outcomes, funded from budget made available by transferring ARPA-eligible expenses to Fund 2651. Fund 1040 will be part of the General Fund Group.
<b>Flood Contract Tax Bonds</b>	Bonds issued by the County to fund Flood Control projects. They are payable from payments received from the county pursuant to a flood control projects contract. The County's obligation to make the payments is backed by a pledge of its tax levy, limited to \$0.80 per \$100 assessed value.
<b>Flood Control Bonds</b>	Bonds issued by the Flood Control to fund Flood Control projects. They are paid from the annual property tax levy limited to \$0.30 per \$100 assessed value for operations and debt service.
<b>Forfeited Fund</b>	Seized funds awarded to law enforcement entities by federal and state courts.
<b>Full-Time Equivalent (FTE)</b>	Total estimated annual person-hours for all employees expected to fill positions within an organization for all or a portion of a year divided by 2,088. The annual paid hours for a fulltime employee working 26.1 pay periods are 2,088, including holidays, vacation, and sick leave.
<b>Fund</b>	An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying out specific activities or attaining certain objectives.
<b>General Fund</b>	The largest fund within the County. It was established to finance and account for the general receipts and expenditures and is operated under a modified accrual basis. This fund may be used for any legitimate municipal purpose. The sources of revenues for this fund include property and sales taxes, licenses, and permits, fines, fees, and others. This fund is used for most basic operating services such as public safety, human and cultural services, parks and recreation, public works, and general government administration.
<b>General Obligation (GO)</b>	A municipal bond backed by the credit and "taxing power" of the issuing jurisdiction rather than the revenue from a given project. They are paid back from the County's limited \$0.80 tax levy. They are issued pursuant to voter authorization.
<b>Grant</b>	Contribution by one government unit of funding source to another. The contribution is usually made to aid in the support of a specified function, i.e., library materials, drug enforcement, etc.

Term	Description
<b>Healthcare Fund</b>	The county maintains a separate fund to account for employee healthcare expenses and sources of revenue, including county contributions and employee premiums.
<b>Hotel Occupancy Tax (HOT)</b>	A tax levied on hotel stays. In Houston there is 6 percent state tax, 7 percent Houston tax, 2 percent Harris County tax and 2 percent Harris County - Houston Sports Authority tax.
<b>I&amp;S Rate</b>	Interest and Sinking is the tax rate needed to generate enough funds to cover all debt service and commercial paper repayments for the year.
<b>Indigent Defense</b>	County-provided criminal defense services for those persons accused of a crime that cannot afford to pay for their own lawyer/counsel.
<b>Infrastructure Fund</b>	Special Fund created to track Road & Bridge Subdivision Drainage Program costs.
<b>M/WBEs</b>	Minority and Women Owned Business Enterprises.
<b>Maintenance and Operation Rate (M&amp;O)</b>	Maintenance and Operation rate is the portion of the County’s tax rate supporting the county’s operational spending. The County also sets a debt service rate which is used to pay the county’s debt obligations.
<b>Maturity</b>	The date on which the principal or stated value of investments or debt obligations is due and may be reclaimed.
<b>Mobility Fund</b>	Special Fund to track road and bridge related projects that are part of the county-wide transportation plan linked to the Toll Road network.
<b>Mobility-nexus</b>	Having relation to road, street, or highway projects, as defined in Section 284.0031 of the Texas Transportation Code.
<b>Moody’s</b>	Internationally recognized credit rating agency.
<b>Operating Budget</b>	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and services delivery activities of the County are controlled, and is required by state law.
<b>Outcome Budgeting</b>	Outcome Budgeting is a budget process that aligns resources with results. The budget is organized at the service level around the County’s Priority Outcomes.
<b>PEAR</b>	Preliminary Estimate of Available Resources (prepared by the County Auditor).
<b>Permanent Improvement Bonds (PIB)</b>	General Obligation debt that is issued to fund construction of public works, purchase of automobiles, equipment and machinery, improvements of lands and buildings and professional services related to any of these projects.
<b>Portfolio</b>	A collection of departments that an OMB Portfolio Manager works closely with to identify budgetary needs.
<b>Precinct</b>	A defined area for each Harris County Commissioner.



Term	Description
<b>Priority Outcomes</b>	Desirable outcomes identified by Commissioners Court throughout the eight County goal areas: Justice & Safety, Economic Opportunity, Housing, Public Health, Transportation, Flooding, Environment, and Governance & Customer Service. The budget funds priorities in each of these areas.
<b>Proprietary Funds</b>	Special business type funds created to track revenue and expenses of the business type functions (ex. Parking Fund, Radio Fund, etc.). These funds are also known as Enterprise funds.
<b>Public Improvement Contingency Fund (PIC)</b>	Emergency Fund created to be used in case of County-wide emergencies, many costs of which are expected to be reimbursed by FEMA (hurricanes, COVID-19, etc.).
<b>COVID R&amp;R Fund</b>	Special Fund created to track COVID-related costs that are not expected to be reimbursed by FEMA.
<b>Revenue Bonds</b>	Bonds whose debt service is paid through a non-General Fund dedicated revenue stream such as tolls or hotel tax.
<b>Request for Proposals (RFP) Process</b>	Process in which requests for proposals are obtained from vendors interested in conducting business with the County. It is required for purchases over a certain limit.
<b>Road Bonds</b>	General Obligation debts used to fund road projects.
<b>Rollover</b>	The prior Harris County practice of departments carrying forward their total budget surplus into the new Fiscal Year. Discontinued for all County Departments, except for Commissioners Court precincts, in FY22.
<b>Standard &amp; Poor’s (S&amp;P)</b>	Internationally recognized credit rating firm.
<b>SB2</b>	Senate Bill 2 was a property tax reform bill that went into effect on January 1, 2020. A primary aspect of this bill was to reduce the amount of property tax the County can collect from existing properties without an election from 8% to 3.5% per year.
<b>SB6</b>	Senate Bill 6 banned the release of people accused of violent crimes on personal bonds, requiring instead that they be able to post the amount of cash set by the court, or pay a percentage to a bail bonds company. It also disallowed cashless release for those arrested on any felony charge if they were already out of jail on bond in a violent criminal case.
<b>Senior Lien</b>	The first security interest placed upon property at a time before other liens.
<b>SFY22</b>	Short Fiscal Year 2022 (March 2022 - September 2022).
<b>Special Revenue Fund</b>	Non-General funds that are supported by something other than property taxes (i.e., special taxes, tolls, fees for service).
<b>Subordinate Lien Revenue Bonds</b>	Bonds issued to fund capital projects and facilities related to the revenue stream, i.e., Toll Road revenue. Subordinate Lien bonds are issued when there are existing Senior Lien bonds outstanding due to certain bond restrictions.
<b>Surplus</b>	The amount that revenues or appropriation exceed actual spending.

Term	Description
<b>Tax &amp; Subordinate Lien Revenue (HOT) Bonds</b>	Hotel Occupancy Tax bonds can be issued to fund projects that promote tourism and the convention/hotel industry. The County pledges it's \$0.80 tax pledge to back the bonds, but ultimately, they are paid back with revenue collected from HOT taxes.
<b>Tax Increment Reinvestment Zones (TIRZ)</b>	An economic development tool used by cities and the county to attract developers to invest in projects on vacant land or run-down properties.
<b>Transfer</b>	Movement of budget/items between different departments within the same fund or between funds.
<b>Truth in Taxation (TNT)</b>	Truth-in-taxation is a concept embodied in the Texas Constitution that requires local taxing units to make taxpayers aware of tax rate proposals and to afford taxpayers the opportunity to limit tax increases.

Appendix C – Department Fund Relationship

DEPARTMENTS	FUND							FUND			
	GENERAL FUND (1000)	MOBILITY FUND (1070)	GF SUB-FUNDS ( )	GRANT FUNDS	CAPITAL PROJECT FUNDS	DEBT SERVICE FUNDS	SPECIAL REVENUE FUNDS	TOLL ROAD (5302)	TOLL ROAD (NM)	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
14TH COURT OF APPEALS	X						X				
1ST COURT OF APPEALS	X						X				
APPRAISAL DISTRICT	X										
AUDITOR'S OFFICE	X			X							
BAIL BOND BOARD							X				
CHILDREN'S ASSESSMENT CENTER	X			X			X				
COMMISSIONER PRECINCT 1	X	X	X	X	X		X				
COMMISSIONER PRECINCT 2	X	X	X	X	X		X				
COMMISSIONER PRECINCT 3	X	X		X	X		X				
COMMISSIONER PRECINCT 4	X	X	X	X	X		X				
COMMISSIONERS COURT ANALYST	X										
HOUSING & COMMUNITY DEVELOPMENT	X		X	X			X				
COMMUNITY SUPERVISION AND CORRECTIONS	X			X			X				
CONSTABLE PRECINCT 1	X		X	X			X				
CONSTABLE PRECINCT 2	X			X			X				
CONSTABLE PRECINCT 3	X			X			X				
CONSTABLE PRECINCT 4	X			X			X				
CONSTABLE PRECINCT 5	X			X	X		X				
CONSTABLE PRECINCT 6	X			X			X				
CONSTABLE PRECINCT 7	X			X			X				
CONSTABLE PRECINCT 8	X			X			X				
COUNTY ATTORNEY'S OFFICE	X	X		X	X		X				X
COUNTY CLERK ELECTION COSTS	X		X	X			X				
COUNTY CLERK'S OFFICE	X						X				
COUNTY COURT APPOINTED ATTORNEYS	X										
COUNTY COURT MANAGEMENT	X			X			X				
COUNTY ENGINEER SHARED SERVICES	X	X	X	X	X					X	
COUNTY ENGINEER'S OFFICE	X	X	X	X	X		X				X
COUNTY JUDGE'S OFFICE	X			X			X				
DEBT SERVICES					X	X	X		X		
DISTRICT ATTORNEY'S OFFICE	X			X			X				
DISTRICT CLERK'S OFFICE	X			X	X		X				
DISTRICT COURT OPERATIONS	X										
DISTRICT COURTS	X			X	X		X				
DOMESTIC RELATIONS	X			X			X				
ECONOMIC EQUITY AND OPPORTUNITY	X		X	X							
ELECTIONS ADMINISTRATION	X		X	X	X		X				
FIRE MARSHAL	X			X	X		X				
FLOOD CONTROL DISTRICT				X							X
GENERAL ADMINISTRATION	X	X	X	X	X		X				
HUMAN RESOURCE RISK MANAGEMENT	X										X
INSTITUTE OF FORENSIC SCIENCES	X			X	X		X				
INTERGOVT AND GLOBAL AFFAIRS	X										
JUSTICE OF THE PEACE 1-1	X										
JUSTICE OF THE PEACE 1-2	X										
JUSTICE OF THE PEACE 2-1	X										
JUSTICE OF THE PEACE 2-2	X										
JUSTICE OF THE PEACE 3-1	X										
JUSTICE OF THE PEACE 3-2	X										
JUSTICE OF THE PEACE 4-1	X										
JUSTICE OF THE PEACE 4-2	X										
JUSTICE OF THE PEACE 5-1	X										

\* The General Fund Group sub funds include the following funds: IIS Fund (1015), Public Improvement Contingency Fund (1020), Covid Response and Recovery (1030), Facility Fund (1035), Flex Fund (1040), Energy Efficiency Fund (1045) and the Infrastructure Fund (1080).

DEPARTMENTS	FUND							PROPRIETARY			
	GENERAL FUND (1000)	MOBILITY FUND (1070)	GF SUB-FUNDS (')	GRANT FUNDS	CAPITAL PROJECT FUNDS	DEBT SERVICE FUNDS	SPECIAL REVENUE FUNDS	TOLL ROAD (5302)	TOLL ROAD (NM)	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
JUSTICE OF THE PEACE 5-2	X						X				
JUSTICE OF THE PEACE 6-1	X										
JUSTICE OF THE PEACE 6-2	X										
JUSTICE OF THE PEACE 7-1	X										
JUSTICE OF THE PEACE 7-2	X										
JUSTICE OF THE PEACE 8-1	X										
JUSTICE OF THE PEACE 8-2	X										
JUVENILE PROBATION OFFICE	X			X			X				
MANAGED ASSIGNED COUNSEL	X			X							
MHMRA	X										
OFFICE OF COUNTY ADMINISTRATION	X		X	X	X						
OFFICE OF JUSTICE AND SAFETY	X			X			X				
OFFICE OF MANAGEMENT & BUDGET	X			X	X		X				
POLLUTION CONTROL OFFICE	X			X	X		X				
PRE-TRIAL SERVICES	X			X							
PROBATE ADMINISTRATOR								X			
PROBATE COURT 1	X							X			
PROBATE COURT 2	X							X			
PROBATE COURT 3	X							X			
PROBATE COURT 4	X				X			X			
PROBATE COURT 5	X										
PROTECTIVE SERVICES FOR CHILDREN AND ADULTS	X			X	X		X				
PUBLIC DEFENDER'S OFFICE	X			X							
PUBLIC HEALTH	X		X	X	X		X				
PUBLIC LIBRARY	X		X	X	X		X				
PURCHASING OFFICE	X			X							
SHERIFF'S CIVIL SERVICE	X										
SHERIFF CRIMINAL JUSTICE ADMIN	X		X	X	X					X	
SHERIFF EXECUTIVE ADMINISTRATION	X		X	X			X				X
SHERIFF HEALTH SERVICES ADMIN	X		X	X	X						
SPORTS AND CONVENTION CORP				X	X		X				
TAX ASSESSOR	X			X							
TEXAS A&M AGRILIFE EXT SERV	X			X			X				
TOLL ROAD AUTHORITY				X	X	X		X	X		
TREASURER'S OFFICE	X										
UNIVERSAL SERVICES	X		X	X	X		X				X
US REPAIR AND REPLACEMENT	X		X	X	X		X			X	
US UTILITIES AND LEASES	X										
VETERANS SERVICES	X			X			X				

