

**Fiscal Year 2026
PROPOSED BUDGET**



COUNTY OF HARRIS



PROPOSED ANNUAL BUDGET

FISCAL YEAR 2026

OCTOBER 1, 2025 – SEPTEMBER 30, 2026

COMMISSIONERS COURT

Lina Hidalgo

County Judge

Rodney Ellis

Commissioner,
Precinct 1

Tom S. Ramsey, P.E.

Commissioner,
Precinct 3

Adrian Garcia

Commissioner,
Precinct 2

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.**

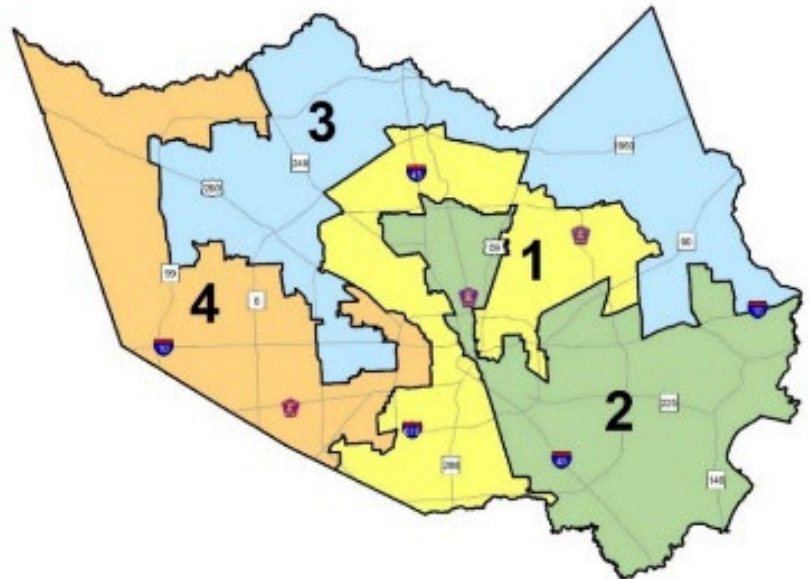
Precinct 3



**Lesley
Briones**

Precinct 4

Harris County Precincts



Message from the Budget Director

Honorable Judge and Commissioners:

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

The budget is the culmination of thousands of hours of work by OMB, County departments, and Court staff. This upcoming fiscal year is particularly challenging. The high costs associated with reducing our persistent court backlog and jail population have been compounded by state-mandated revenue caps, creating substantial fiscal pressure.

In this budget, we endeavored to preserve services that demonstrate strong performance and align closely with the Commissioner Court-approved strategic plan. The budget proposes investments to achieve pay parity for law enforcement and sets aside funds to support pay parity for all Harris County employees. Commissioners Court also authorized the largest expansion of the District Attorney's Office in recent memory and approved a historic expansion of Flood Control's maintenance program, all while maintaining the strongest possible credit rating for local governments.

This budget reflects Harris County's continued commitment to strategic investment, sound financial management, and delivering high-impact services to our residents, even in the face of significant fiscal constraints.



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, 2024. 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, 2024

Christopher P. Morill

Executive Director

Table of Contents

| | |
|-------------------------|---|
| Table of Contents | I |
|-------------------------|---|

OVERVIEW OF HARRIS COUNTY 1

| | |
|------------------------|---|
| County Government..... | 2 |
|------------------------|---|

| | |
|---------------------------------------|---|
| Countywide Organizational Chart | 3 |
|---------------------------------------|---|

| | |
|---------------------|---|
| County Profile..... | 4 |
|---------------------|---|

| | |
|------------------------|---|
| Population Growth..... | 4 |
|------------------------|---|

| | |
|-----------|---|
| Age | 5 |
|-----------|---|

| | |
|----------------|---|
| Diversity..... | 6 |
|----------------|---|

| | |
|-------------------------------|---|
| Median Household Income | 8 |
|-------------------------------|---|

| | |
|--------------------|---|
| Poverty Rate | 9 |
|--------------------|---|

EXECUTIVE SUMMARY 11

| | |
|--------------------------|----|
| Financial Strengths..... | 12 |
|--------------------------|----|

| | |
|---------------------------------------|----|
| Economy, Growth and Tax Impacts | 13 |
|---------------------------------------|----|

| | |
|-------------------------------|----|
| Current Level of Service..... | 16 |
|-------------------------------|----|

| | |
|--------------------------|----|
| Key Budget Drivers | 17 |
|--------------------------|----|

| | |
|------------------|----|
| Jail Costs | 17 |
|------------------|----|

| | |
|------------------------|----|
| Indigent Defense | 17 |
|------------------------|----|

| | |
|-----------------------|----|
| Healthcare Costs..... | 18 |
|-----------------------|----|

| | |
|-----------------------|----|
| Contract Patrol | 20 |
|-----------------------|----|

| | |
|--|----|
| Federal Aid and American Rescue Plan | 20 |
|--|----|

| | |
|---|--|
| FEMA Public Assistance Program for COVID- | |
|---|--|

| | |
|----------|----|
| 19 | 22 |
|----------|----|

BUDGET PLAN 23

| | |
|--|----|
| Approved Revenues and Expenditures | 24 |
|--|----|

BUDGET PROCESS AND POLICIES 25

| | |
|-------------------------------|----|
| Budget Process Timeline | 26 |
|-------------------------------|----|

| | |
|------------------------|----|
| Outcome Budgeting..... | 27 |
|------------------------|----|

| | |
|----------------------|----|
| Strategic Plan | 27 |
|----------------------|----|

| | |
|-----------------------------|----|
| Programs and Services | 29 |
|-----------------------------|----|

| | |
|----------------------------|----|
| Performance Measures | 29 |
|----------------------------|----|

| | |
|--------------------------------|----|
| Five-Year Financial Plan | 30 |
|--------------------------------|----|

| | |
|---------------------------------------|----|
| Capital Improvements Plan (CIP) | 31 |
|---------------------------------------|----|

| | |
|--------------------------|----|
| Basis of Budgeting | 32 |
|--------------------------|----|

| | |
|-----------------------|----|
| Budget Controls | 32 |
|-----------------------|----|

REVENUE 33

| | |
|--|----|
| Projected FY26 General Fund Revenue..... | 34 |
|--|----|

| | |
|-------------------|----|
| Tax Revenue | 34 |
|-------------------|----|

| | |
|-----------------------|----|
| Non-Tax Revenue | 35 |
|-----------------------|----|

| | |
|------------------------------|----|
| Flood Control District | 38 |
|------------------------------|----|

DEBT SERVICE..... 40

| | |
|----------------|----|
| Overview | 41 |
|----------------|----|

| | |
|--------------------------------|----|
| Types of Debt Instruments..... | 41 |
|--------------------------------|----|

| | |
|-------------------------------|----|
| Historical Debt Service | 42 |
|-------------------------------|----|

| | |
|---------------------------|----|
| Road and Park Bonds | 45 |
|---------------------------|----|

| | |
|--|----|
| Permanent Improvement Bonds (PIB)..... | 45 |
|--|----|

| | |
|----------------------------------|----|
| Flood Control Contract Tax | 46 |
|----------------------------------|----|

| | |
|------------------------------|----|
| Flood Control District | 46 |
|------------------------------|----|

| | |
|--|----|
| Harris County Toll Road Authority..... | 48 |
|--|----|

| | |
|---------------------------|----|
| Hotel Occupancy Tax | 48 |
|---------------------------|----|

| | |
|--|----|
| Certificates of Obligation (COs) | 49 |
|--|----|

| | |
|--------------------------------|----|
| Overall Debt to Maturity | 50 |
|--------------------------------|----|

BUDGET RECOMMENDATIONS..... 51

| | |
|--|----|
| Make Harris County Safer and More Just ... | 53 |
|--|----|

| | |
|---|----|
| Strategic Objective: Reduce violent crime across the county..... | 53 |
|---|----|

| | |
|--|----|
| Strategic Objective: Reduce criminal legal system exposure that does not advance public safety. | 53 |
|--|----|

| | |
|---|-----------|
| Strategic Objective: Improve safety and health conditions in the jail..... | 53 |
| Strategic Objective: Reduce racial, ethnic, and economic disparities in the criminal legal system..... | 54 |
| Strategic Objective: Increase efficiency across the legal system..... | 54 |
| Budget Overview..... | 54 |
| Improve Physical and Mental Health Outcomes Across All Communities..... | 57 |
| Strategic Objective: Improve the health behaviors of community members..... | 57 |
| Strategic Objective: Increase access to quality healthcare, including preventive and behavioral health..... | 57 |
| Strategic Objective: Improve children's health outcomes..... | 57 |
| Budget Overview..... | 58 |
| Minimize the impact of climate change and disasters..... | 59 |
| Strategic Objective: Reduce GHG emissions from County operations by 40% by 2030..... | 59 |
| Strategic Objective: Equitably reduce the health, economic, and other impacts of climate change and disasters..... | 59 |
| Strategic Objective: Enhance disaster preparedness, response, recovery, and resiliency..... | 59 |
| Strategic Objective: Encourage residents, businesses, and public entities to significantly reduce their environmental footprint for the health of our region..... | 60 |
| Budget Overview..... | 60 |
| Make Our Economy More Inclusive | 61 |
| Strategic Objective: Grow the number and size of minority- and women-owned businesses..... | 61 |
| Strategic Objective: Provide workers with training and other supports (e.g. childcare) to participate fully in the local economy..... | 61 |
| Strategic Objective: Foster more living-wage jobs that ensure worker safety, benefits, and stability across all educational levels..... | 62 |
| Strategic Objective: Ensure that Harris County remains the best place in the region to start and grow a business, with a focus on equitable growth..... | 62 |
| Budget Overview..... | 62 |
| Help Residents Achieve Housing Stability . | 63 |
| Strategic Objective: Build and preserve affordable housing, particularly for low-income families..... | 63 |
| Strategic Objective: Reduce eviction and foreclosure rates among residents..... | 63 |
| Strategic Objective: Transition people experiencing homelessness into permanent supportive housing..... | 64 |
| Budget Overview..... | 64 |
| Connect Our Community with Safe, Reliable, Equitably Distributed, and Well-Maintained Infrastructure..... | 65 |
| Strategic Objective: Expand and optimize multimodal transportation options..... | 65 |
| Strategic Objective: Ensure safety and security for all using the county's transportation network in alignment with the County's Vision Zero plan..... | 65 |
| Strategic Objective: Increase access to safe, clean, and enjoyable green space..... | 65 |
| Strategic Objective: Improve the condition and resilience of County transportation, flood control, and other infrastructure..... | 65 |
| Budget Overview..... | 66 |
| Government Administration/Other..... | 67 |
| Background..... | 67 |
| Budget Overview..... | 67 |
| Commissioners Court | 69 |
| Budget Overview..... | 69 |
| General Fund Countywide Financial Obligations/Fund Balance - Department 202 Expenditure Budget Detail..... | 70 |
| CAPITAL PROGRAM | |
| RECOMMENDATIONS..... | 72 |

| | |
|---|-----------|
| FY26 Capital Plan | 73 |
| Projected FY26 Capital Plan Needs | 73 |
| Projected FY26 Capital Plan Funding Sources | 73 |

| | |
|--|-----------|
| FY26 Capital Projects | 75 |
| Approved Projects in Progress | 75 |
| FY26 Proposed Potential Projects | 76 |

ALL OTHER FUNDS 78

| | |
|---|-----------|
| Contingency Fund, R&R Fund | 79 |
|---|-----------|

| | |
|----------------------------|-----------|
| Facility Fund | 79 |
|----------------------------|-----------|

| | |
|------------------------|-----------|
| Flex Fund | 79 |
|------------------------|-----------|

| | |
|-------------------------------------|-----------|
| Energy Efficiency Fund | 79 |
|-------------------------------------|-----------|

| | |
|----------------------------|-----------|
| Mobility Fund | 79 |
|----------------------------|-----------|

| | |
|----------------------------------|-----------|
| Infrastructure Fund | 79 |
|----------------------------------|-----------|

| | |
|------------------------|-----------|
| IJIS Fund | 80 |
|------------------------|-----------|

| | |
|-----------------------------------|-----------|
| American Rescue Plan | 80 |
|-----------------------------------|-----------|

| | |
|---|-----------|
| Debt Service and Capital Funds | 81 |
|---|-----------|

| | |
|---|-----------|
| Special Revenue Funds | 81 |
| <i>Justice Court Support Fund (Fund #2215)...</i> | 82 |

| | |
|--------------------------------|-----------|
| Proprietary Funds | 82 |
|--------------------------------|-----------|

| | |
|--------------------------|-----------|
| Other Funds | 82 |
|--------------------------|-----------|

APPENDIX..... 84

| | |
|--|-----------|
| Appendix A – Department Budgets..... | 85 |
| General Fund Budgets | 85 |
| Flood Control Operating Funds..... | 88 |
| FY26 Proposed General Fund Budget by Goals and Strategic Objectives..... | 89 |

| | |
|---|-----------|
| Appendix B – Glossary of Terms | 92 |
|---|-----------|

| | |
|--|-----------|
| Appendix C – Department Fund Relationship | 98 |
|--|-----------|



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 policies set by Commissioners Court.

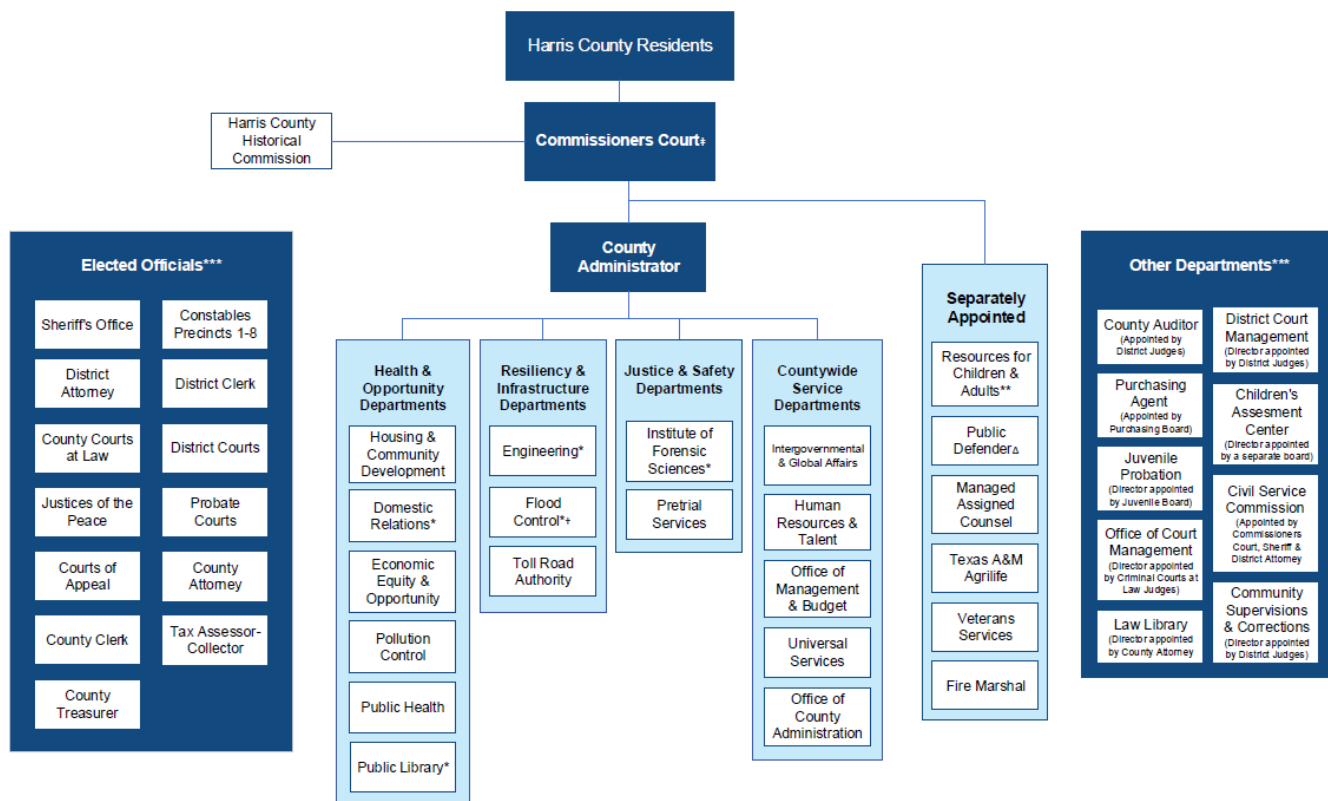
By statute, each year the County Budget Officer must propose a budget, and Commissioners Court must approve a budget. The budget appropriates funds to County departments, affiliated agencies, and specific reserve accounts. The budget is a vital policy document that sets priorities for the coming year.

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

Notes* Law Library director appointed by County Attorney

¹ Hiring and firing of department head by the County Administrator require ratification by Commissioners Court.

² Hiring and firing of department head done by a board or group of elected officials other than Commissioners Court.

³ Hiring and firing of department head by Commissioners Court must consider recommendations of a separate board.

⁴ 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.

⁵ County Judge oversees the Department of Homeland Security and Emergency Management.

County Profile

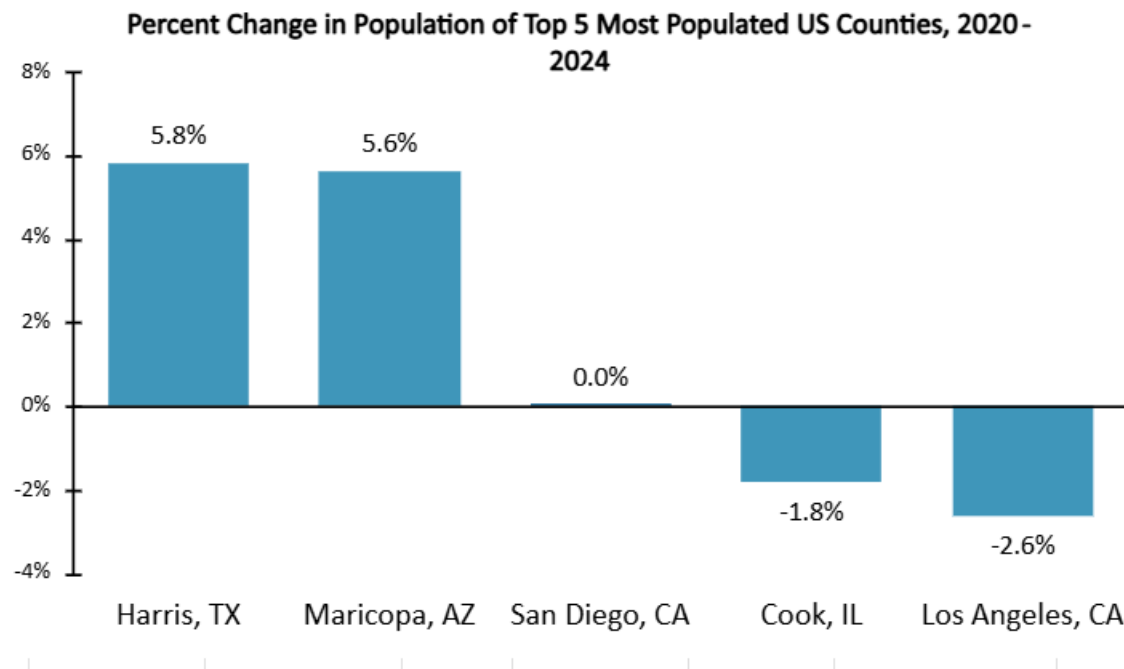
Founded in 1836 and organized in 1837, Harris County is divided into four precincts and governed by a Commissioners Court.

Harris County, Texas, is the third-largest County in the United States and the largest in Texas, with 2.3M more residents than the next most populous Texas County. It is home to 5M 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 \$430B, Harris County accounts for 21% of Texas' economic activity and 16% of its population. Harris County has a workforce of 2.5M total employees. The region's economy is anchored by energy and related industries, but recent years have seen growth in healthcare and social assistance, accommodation and food services, retail trade, construction, and professional, scientific, and technical services. The Port of Houston, the largest Gulf Coast port and the 5th 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 111,000 employers. This includes the headquarters of 24 Fortune 500 companies. Out of the 24 companies, the energy sector has dominated the economy.

Population Growth

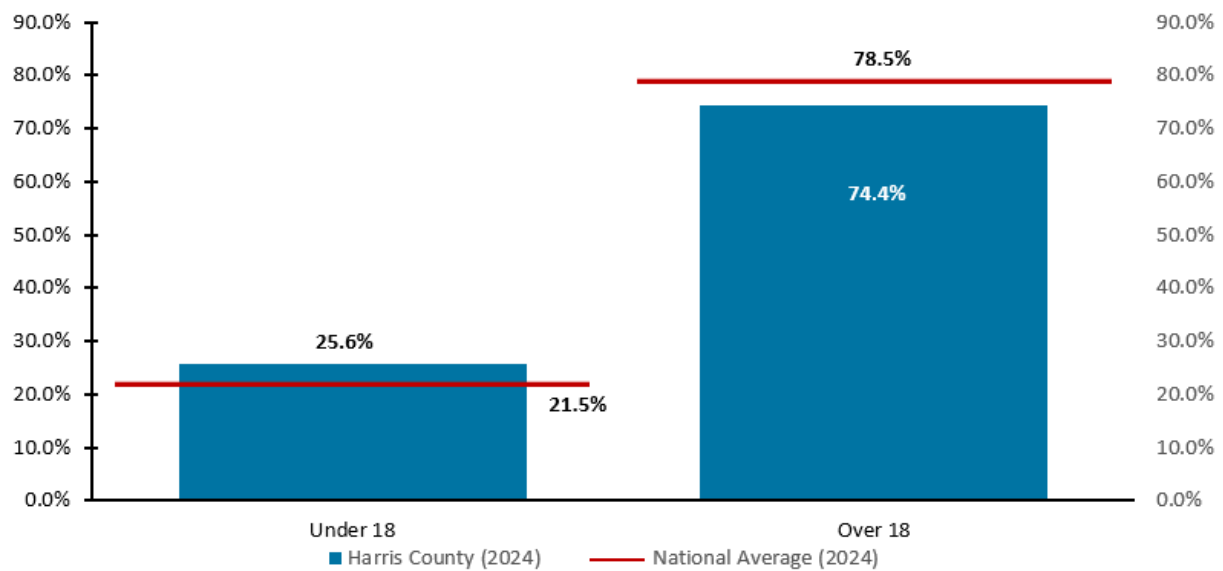
According to the US Census Bureau, between 2020 and 2024 Harris County's population grew by 5.8%. Harris County continues to grow as fast or faster than other large counties. As the population grows, the demand for services increases, particularly as the growth has concentrated in the unincorporated parts, where the County is the primary provider of municipal services.



Age

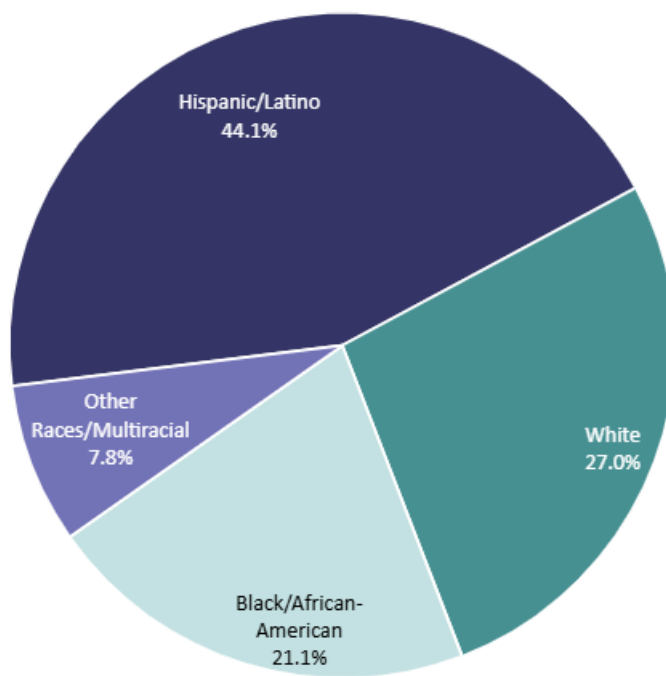
Like much of the nation, the population of Harris County is aging. The share of Harris County's population that is under 18 has stayed flat from 2020 to 2024 but remains higher than the national average of 21.5%. The population over 18 has stayed flat as well but remains lower than the national average of 78.5%.

Percentage of Total Population by Age (2024)



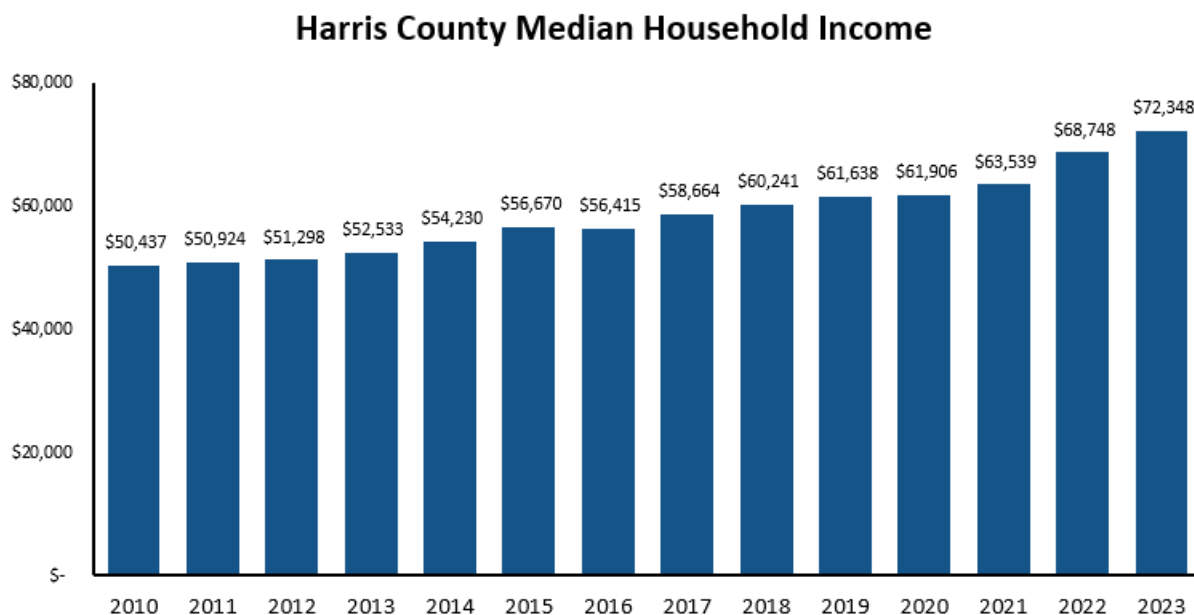
Diversity

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 (2024)

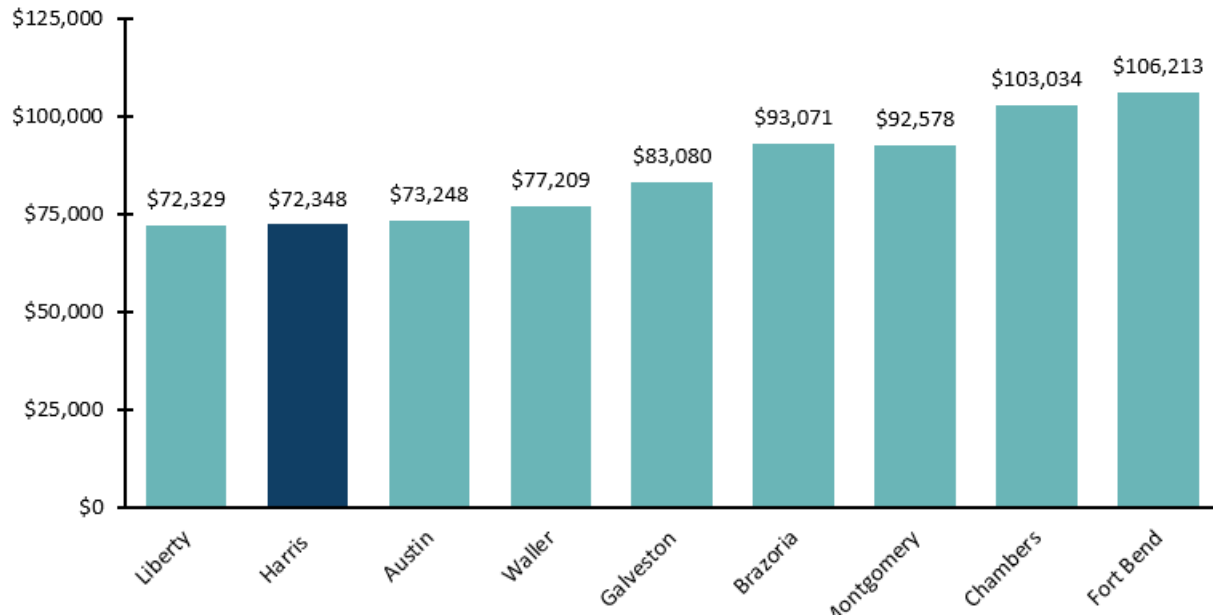
The County's Hispanic/Latino population grew from 43% in 2020 to 44.1% in 2024. Black/African American population grew from 18.7% in 2020 to 21.1% in 2024. The population that identifies as Other has increased from 7.7% in 2020 to 7.8% in 2024.

Median Household Income



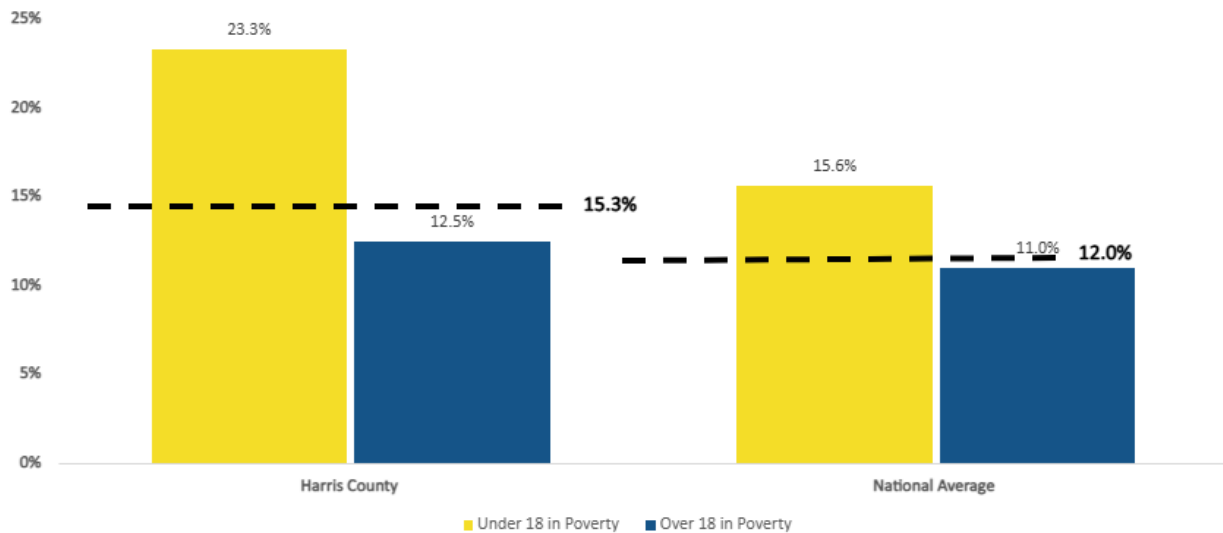
While Harris County's median household income has grown steadily over the last 13 years, median household income in Harris County is slightly lower than the state overall (\$72,348 versus \$75,778), and lags almost all the surrounding counties in the greater Houston Metro Area. Of area counties, only Liberty County has 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 (15.3% versus 12.0%) for all age groups. The greatest area of disparity is for residents under 18 years, with a poverty rate of more than 7.7% above the national average.

While Harris County poverty has decreased from a peak of 15.9% in 2020 to 15.3% in 2024, 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.

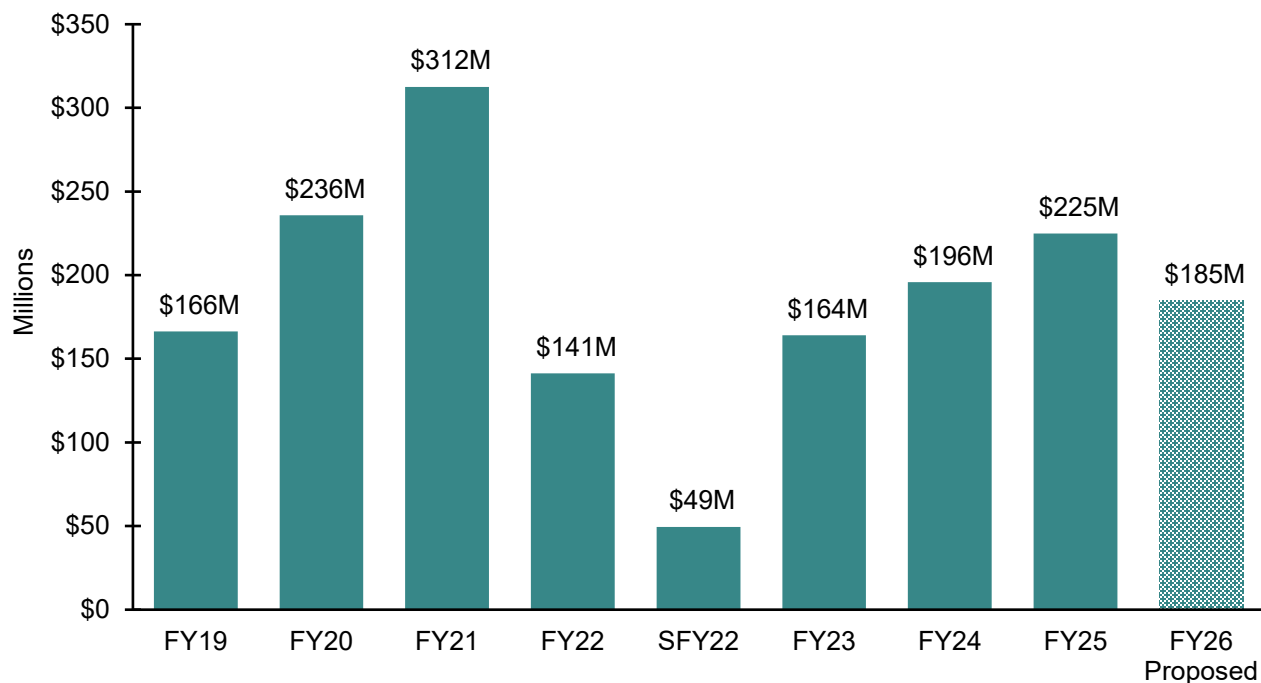
In preparation for Fiscal Year 2026, the Office of Management and Budget (OMB) has worked with County Departments on cataloguing and forecasting County cost drivers to update the FY25 Budget and develop a Current Level of Service (CLS) forecast. The CLS is intended to provide a comprehensive and transparent 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 6.1% through the 2025 tax year, significantly outpacing the compound annual growth rate of the urban consumer price index, which stands at 1.8%. As FY25 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 \$400M through the first ten months of FY25, including funding from: ARPA, Community Development Block Grant (CDBG) programs, and Flood Control. Throughout FY25, the County lived within its General Fund budget with projected spending in line with new revenue.

Harris County continues to replenish the Contingency Fund and the General Fund via reimbursements from FEMA for past disasters, primarily COVID, Derecho, and Hurricane Beryl. Once reimbursements currently under review by FEMA and the Texas Department of Emergency Management are received, available resources in the Contingency Fund are expected to exceed \$350M. With two months remaining in FY25, cash and investments in the Contingency Fund are \$185M, providing adequate funds for the County to recover from a major disaster.

Public Contingency Fund Historical Budgets



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 more moderate growth for Tax Years 2024 and 2025.

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.

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 ¹ |
|------------------------|-------|-------|-------|-------|------|-------|-------|-------|-------|-------|-------------------|
| Taxable Value (\$B) | 392B | 421B | 438B | 450B | 483B | 505B | 521B | 586B | 658B | 665B | \$689B |
| % Change | 13.1% | 7.3% | 3.9% | 2.7% | 7.4% | 4.6% | 3.1% | 12.4% | 12.2% | 1.2% | 3.6% |
| New Construction (\$B) | 10.8B | 12.0B | 12.0B | 10.5B | 9.9B | 12.3B | 11.2B | 12.4B | 13.8B | 15.4B | 12.6B |

¹ Certified estimate used for comparison. Certified values will not be available until the end of August 2025.

Although there was not a large taxable value increase in 2025, 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.

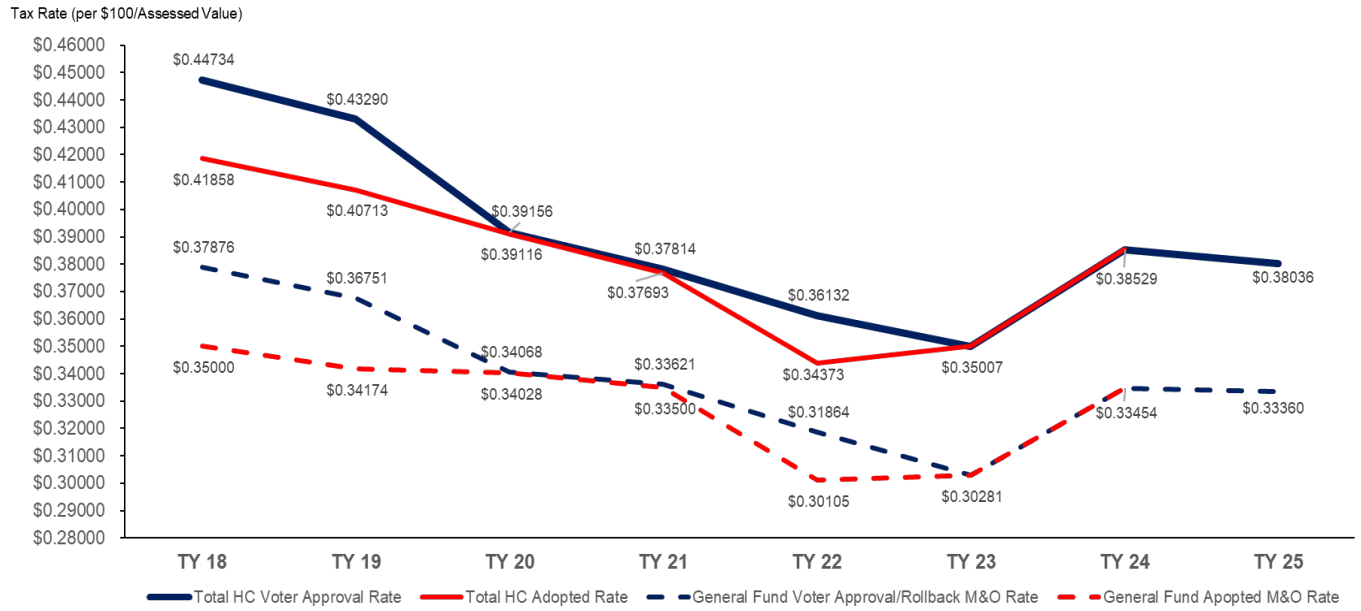
Apart from these caps and exemptions, Texas statute limits the total amount of taxes the County can generate from existing properties without calling for a tax rate election. The limit is a targeted maximum increase of 3.5% per year unless the County was impacted by a declared disaster, in which case an 8% cap applies. As a result of two declared disasters in 2024, Commissioners Court directed the Tax Office to calculate the County's 2024 Voter Approval Rate (VAR) using the 8% "Disaster" multiplier instead of the normal 3.5% rate, but statute requires the subsequent year's taxes to be calculated as though the 3.5% multiplier was used. As a result, 2025 County tax revenue at the VAR is expected to increase about \$61M vs. an increase of roughly \$150M if there was no prior year disaster rate adjustment. The disaster multiplier was not used to calculate the 2024 Flood Control tax rate, so the 3.5% VAR multiplier applies in 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 2025 tax rate.

After more than a decade of holding the overall tax rate steady, the County lowered its combined tax rate every year between 2019 and 2023, in part to offset large increases in property values and to comply with the state revenue caps. Historical Court-adopted tax rates and 2025 VAR 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, which, combined with adopting the disaster tax rate for the County, resulted in a higher 2024 tax rate. Even though taxable value growth was again muted in 2025 (1.7% for existing properties), the adjustment to back out the 2024 disaster rate multiplier, as described above, resulted in a lower County VAR tax rate again in 2025, although the overall rate for all four entities could rise depending on the rate Commissioners Court adopts for the Hospital District.

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 VAR |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| County | 0.41656 | 0.41801 | 0.41858 | 0.40713 | 0.39116 | 0.37693 | 0.34373 | 0.35007 | 0.38529 | 0.38036 |
| Flood Control | 0.02829 | 0.02831 | 0.02877 | 0.02792 | 0.03142 | 0.03349 | 0.03055 | 0.03105 | 0.04897 | 0.04966 |
| Port of Houston | 0.01334 | 0.01256 | 0.01155 | 0.01074 | 0.00991 | 0.00872 | 0.00799 | 0.00574 | 0.00615 | 0.00590 |
| Hospital District | 0.17179 | 0.17110 | 0.17108 | 0.16591 | 0.16671 | 0.16221 | 0.14831 | 0.14343 | 0.16348 | 0.18761 |
| Combined Total | 0.62998 | 0.62998 | 0.62998 | 0.61170 | 0.59920 | 0.58135 | 0.53058 | 0.53029 | 0.60389 | 0.62353 |

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



Current Level of Service

Starting in March of 2025, 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 as continued state-mandated inmate outsourcing, have caused a fiscal reckoning for the County.

Throughout FY25 Court approved \$23.4M of recurring transfers that were unplanned. These recurring transfers, coupled with the increased costs to departments' operations, severely limit the investment possibilities for FY26.

In May, OMB presented the FY26 CLS forecast of \$2,804M in planned expenses for the county, which included \$50M for the Pay Equity study. The forecast projected a \$130M deficit for FY26 based on the VAR revenue forecast of \$2,674M, the maximum tax rate Court can set without voter approval. Under an NNR forecast of \$2,636M, the deficit would be \$168M.

Through Commissioners Court action, the County has prioritized pay parity for law enforcement personnel as a critical investment for the next fiscal year. The projected costs for law enforcement pay parity was \$142M, which adjusts the CLS forecast of \$2,949M. The figure below represents the FY26 CLS forecast, as of July 2025, and includes law enforcement pay parity.

| | Revenue | Expenditure | Surplus/(Deficit) |
|----------|----------|-------------|-------------------|
| FY26 NNR | \$2,636M | \$2,949M | (\$313M) |
| FY26 VAR | \$2,674M | \$2,949M | (\$275M) |

Key Budget Drivers

The FY26 Budget was prepared in a time of tremendous change and uncertainty. Factors driving the difficult choices required in the budget process included: jail costs, indigent defense costs, healthcare costs, contract patrol, the American Rescue Plan, and federal aid.

Jail Costs

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 in December 2023. The variance beds have remained offline through FY2025 and will remain offline/unavailable until the Harris County jail successfully passes two consecutive jail inspections.

Inmate outsourcing, therefore, continues to be 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 high-risk inmates has increased, necessitating additional staffing and the need to outsource inmates to private facilities. Overtime for jail staff is currently 11% of the overall labor budget for the Sheriff's Department. In FY25, Commissioners Court invested in creating 150 additional Detention Officer positions in order to stabilize the Sheriff's staffing model and reduce mandatory overtime.

In FY25, the County continued to outsource inmates to LaSalle Correctional Center and Tallahatchie Correctional Facility. The Sheriff's Office has made great strides to reduce the number of beds that are required for outsourcing by reducing 64 beds at the beginning of the fiscal year and an additional 60 beds mid-fiscal year. The Sheriff's Office has also moved 400 beds from Garza County to a fiscally efficient facility. However, although great improvement has been made, outsourcing will cost the County roughly \$50M. This cost will be borne fully by the County's General Fund.

The budget proposal reflects a recommendation to transition in FY26 a portion of jail medical expenses (\$78M) to the Harris Health System tax rate.

Indigent Defense

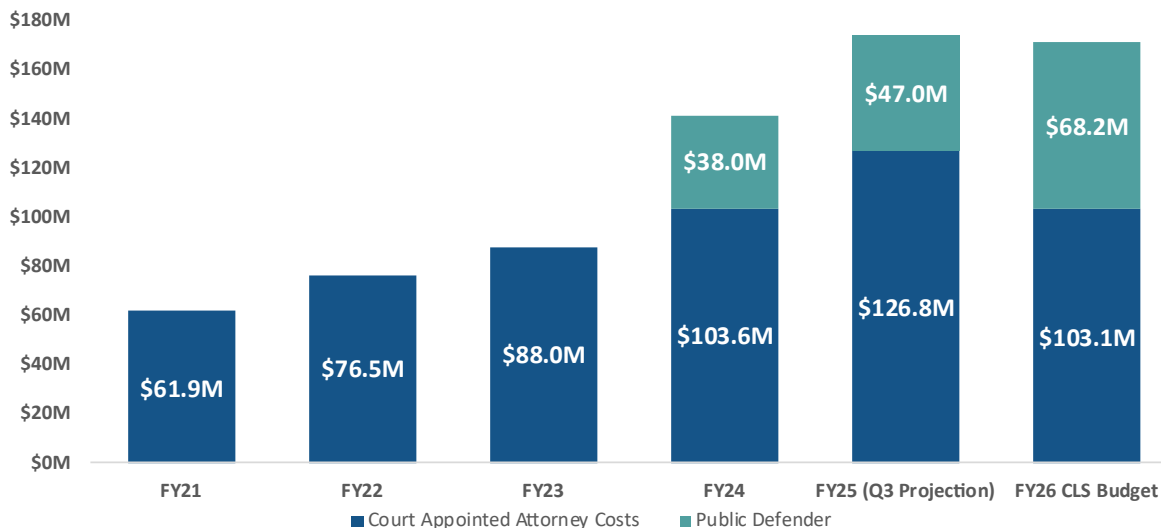
Over the last five fiscal years, Harris County has seen massive cost increases for *indigent defense*, or county-provided criminal defense services for people accused of a crime who cannot afford to pay for their legal representation. In FY23 and FY24, the County spent \$118M and \$141M, respectively, in indigent defense costs. In FY25, court-appointed attorney fees and costs of the Office of the Public Defender are projected to total \$173.7M. This amount includes cost overruns to court-appointed attorney fees that will require a supplemental appropriation estimated at \$58.5M.

The costs are attributed to a combination of significant increases in the number of cases, a change in fee structure approved by District and County judges in FY23, and the District Attorney's Office increase in prosecution and disposition of backlogged cases. (Fees are paid in a lump sum to a

court-appointed attorney once the case is complete, so the court-appointed attorney's costs each year include payment for work done in previous years.)

Additionally, in FY25 Q3 alone, approximately \$5M in court-appointed attorney fees are attributable to only three high-profile cases. The chart below illustrates actual expenses for court-appointed attorneys representing indigent defendants over the last five years.

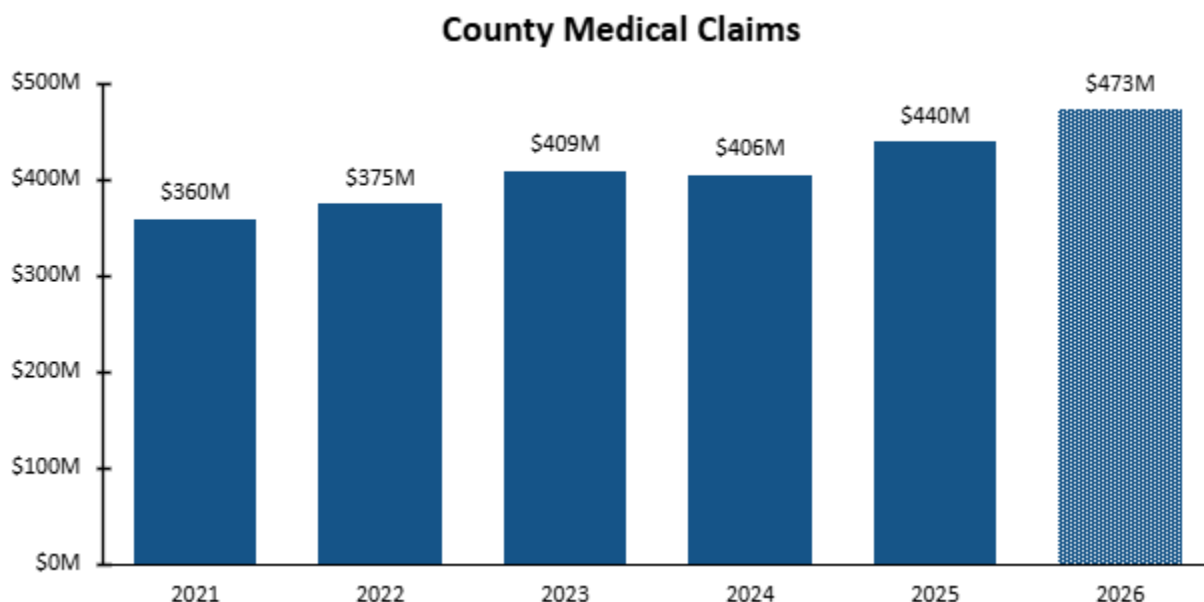
Harris County Indigent Defense Spending



In FY26, Harris County will budget a similar amount for indigent defense spending overall, including an increase of \$11.6M to the Public Defender's budget in FY26 to support the third-year expansion of the office's goal to represent 50% of all indigent defense cases.

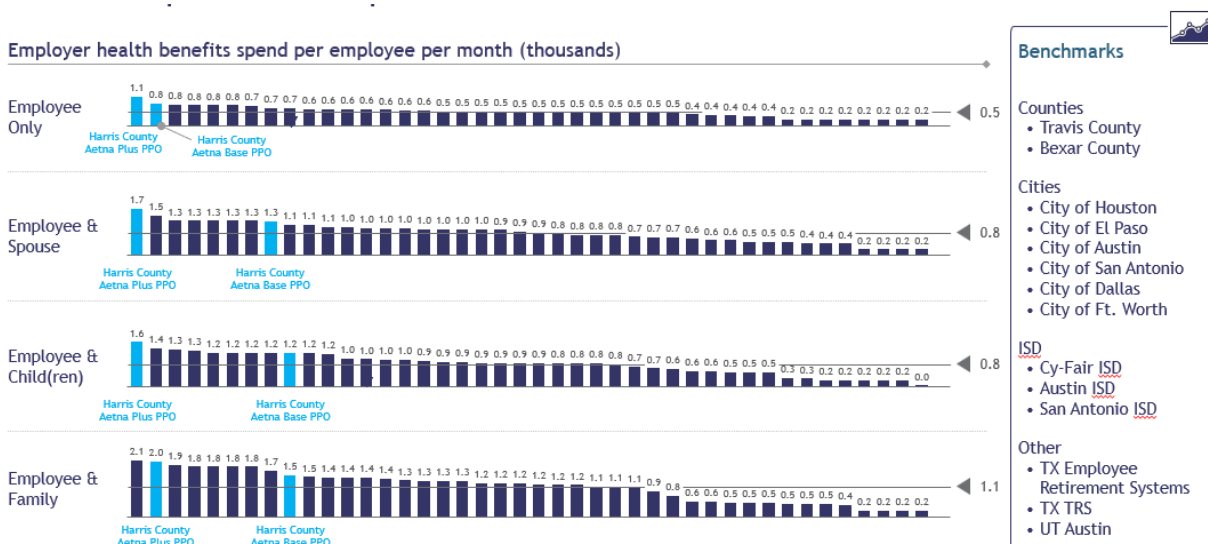
Healthcare Costs

For 2025, the health claims forecast is \$440M, which represents an 8% increase from 2024 and nearly 22% increase from just four years ago. Several factors point towards a substantial increase in medical costs in 2026 including inflationary pressure, prescription drug spending, and behavioral health utilization. The projected 2026 health claims amount is \$473M.



Due to substantial medical inflation and utilization anticipated in 2026, the adopted budget increases the county's healthcare contribution by \$10.7M, raising the cost per employee from \$19,182 to \$19,756. The county's contribution increase will be mitigated through additional employee contributions and implementation of an Employer Group Waiver Plan (EGWP) for Medicare prescription drugs. The proposed budget includes \$15M in additional premiums for county employees. The increases would be based on income and targeted at the plus and base plans, maintaining the affordability of the county's Kelsey Seybold managed care plan.

Furthermore, Harris County provides generous medical benefits and spends more than its peers on healthcare since the county has made minimal benefit changes and has absorbed nearly all cost increases over the last 9 years. The illustration below highlights the comparison of health benefit spend per employee compared to other public entities.



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 and in November 2024, Commissioners Court approved a .3% increase for FY26. Subsequently, Commissioners Court proposed a large salary increase for law enforcement officers that is not captured in the currently approved contract rate for FY26. Options to recover a portion of this higher cost are being evaluated. The proposed budget includes an additional \$10M of revenue for the program, to partially offset the \$27.5M additional costs caused by achieving pay parity with Houston Police Department.

| | FY21 | FY22 | FY23 | FY24 | FY25 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Number of Contracted Officers | 1,015 | 1,040 | 1,142 | 1,201 | 1,208 |
| Cost Covered by Customers | \$78.6M | \$82.5M | \$95.0M | \$104.8M | \$111.6M |
| Cost Covered by County | \$27.9M | \$29.4M | \$31.6M | \$34.9M | \$37.8M |
| Total Cost | \$106.5M | \$111.9M | \$126.6M | \$139.7M | \$149.4M |

Note: FY26 Contract Patrol numbers will be added in the budget book by the end of September.

Federal Aid and American Rescue Plan

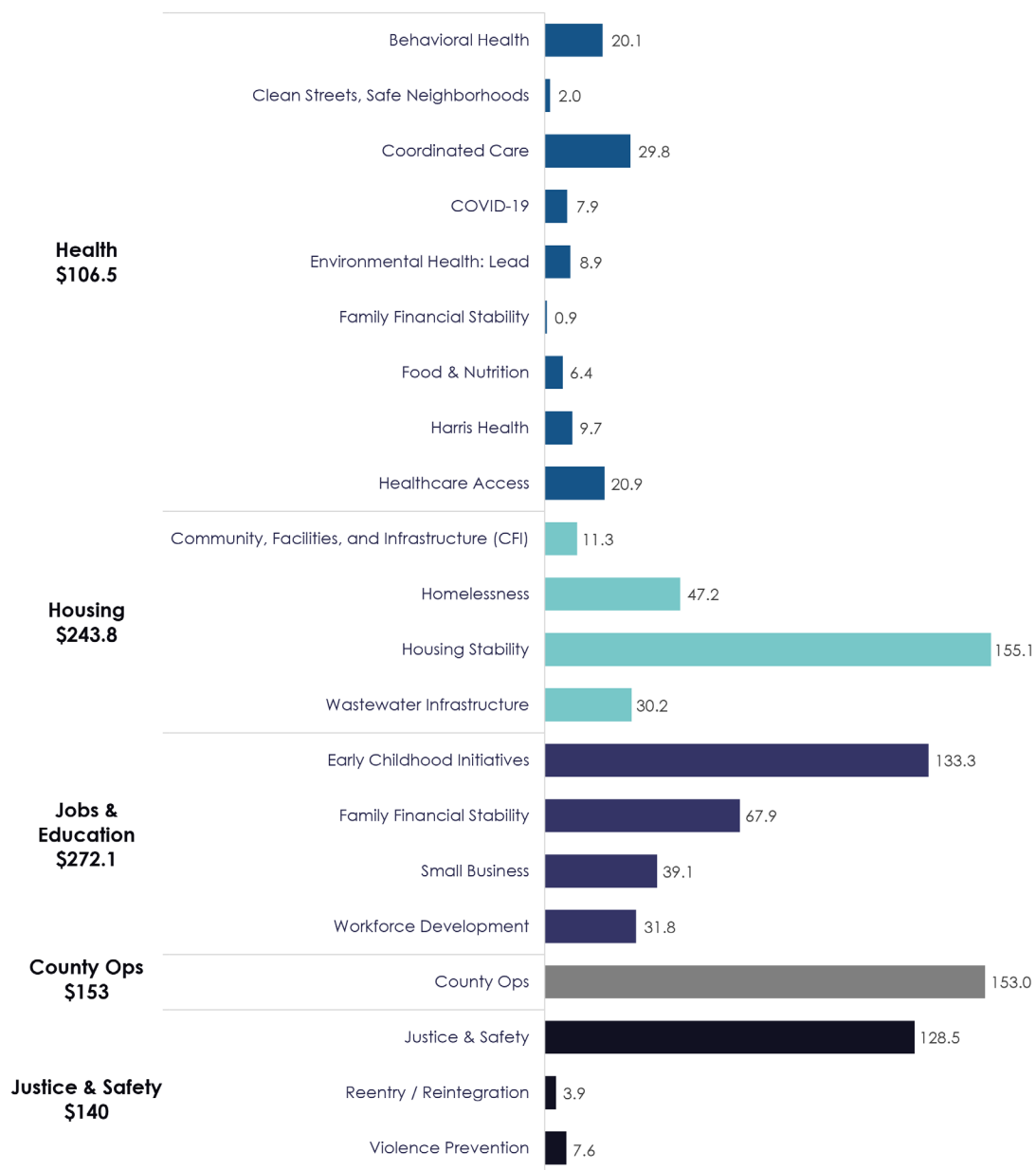
The County has made swift use of federal recovery dollars, fully allocating U.S. Treasury funding made available via the CARES Act and Consolidated Appropriations Act. The ARPA Coronavirus State and Local Fiscal Recovery Fund provided a direct grant of \$915.5M to Harris County, which has been fully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

ARPA funds were obligated by the end of 2024; the period of performance extends to 2026. Commissioners Court 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 the 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.

Below is a summary of ARPA funding committed through June 2025:

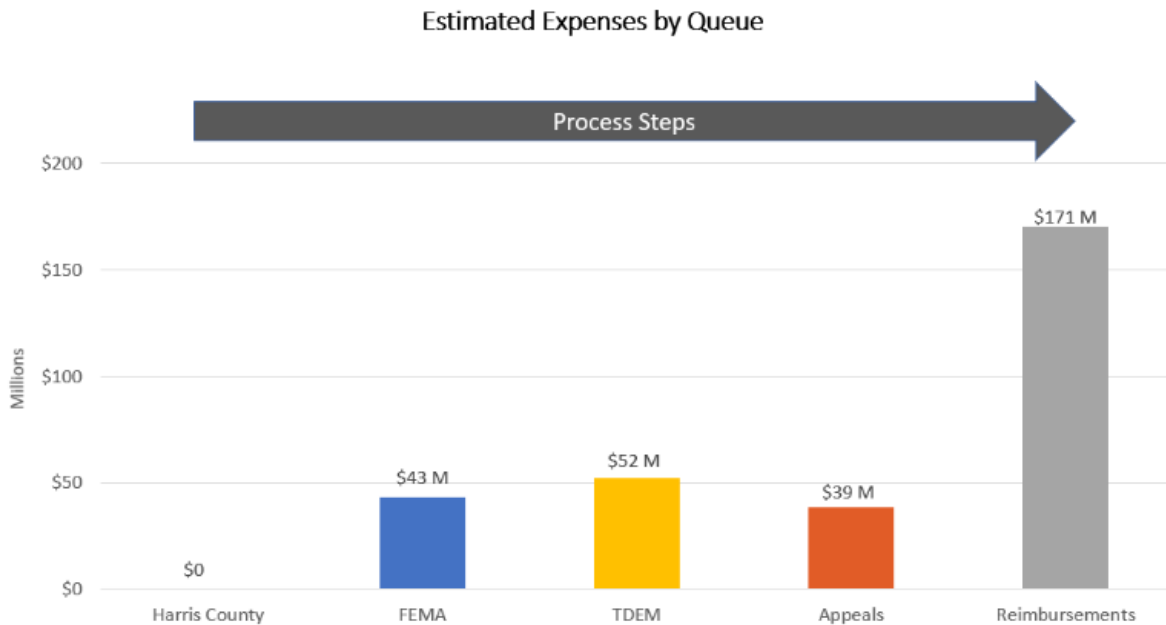
FUNDS COMMITTED BY HARRIS COUNTY COMMISSIONERS COURT THROUGH JUNE 2025 (\$M)



OMB is recommending that Commissioners Court divert an additional \$20M in planned ARPA investments to cover the FY26 budget shortfall.

FEMA Public Assistance Program for COVID-19

Through July 2025, a total of 102 projects in the amount of \$229M 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 (TDEM) to seek reimbursement for eligible expenses, and an additional \$43M is estimated to be obligated by the end of FY26. 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.





Budget Plan

Approved Revenues and Expenditures

The proposed FY26 appropriation plan for Harris County's General Fund is \$2,771M, which includes \$2,771M in projected total revenue*.

FY26 Flood Control revenue is estimated to be \$251M if Commissioners Court adopts the full Voter Approval tax rate. The recommended HCTRA appropriation is \$874M[†] and \$180M of total transfers to the Mobility Fund. The Commissioners Court also approves the budget and tax rate for the Harris County Hospital District (Harris Health).

| | General Fund | Flood Control | HCTRA | Harris Health [‡] |
|--------------|--------------|---------------|----------|----------------------------|
| Revenue | \$2,771M | \$251M | \$1,036M | \$2,839M |
| Expenditures | \$2,771M | \$251M | \$874M | \$2,839M |
| Transfers | - | - | \$180M | - |

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

[†] HCTRA Revenue consists of Operating revenue + Investment Income; HCTRA Expenditures consists of Operating Expenses + Debt Service + PAYGO. HCTRA figures are still pending final confirmation by OMB, HCTRA, and third-party financial advisors.

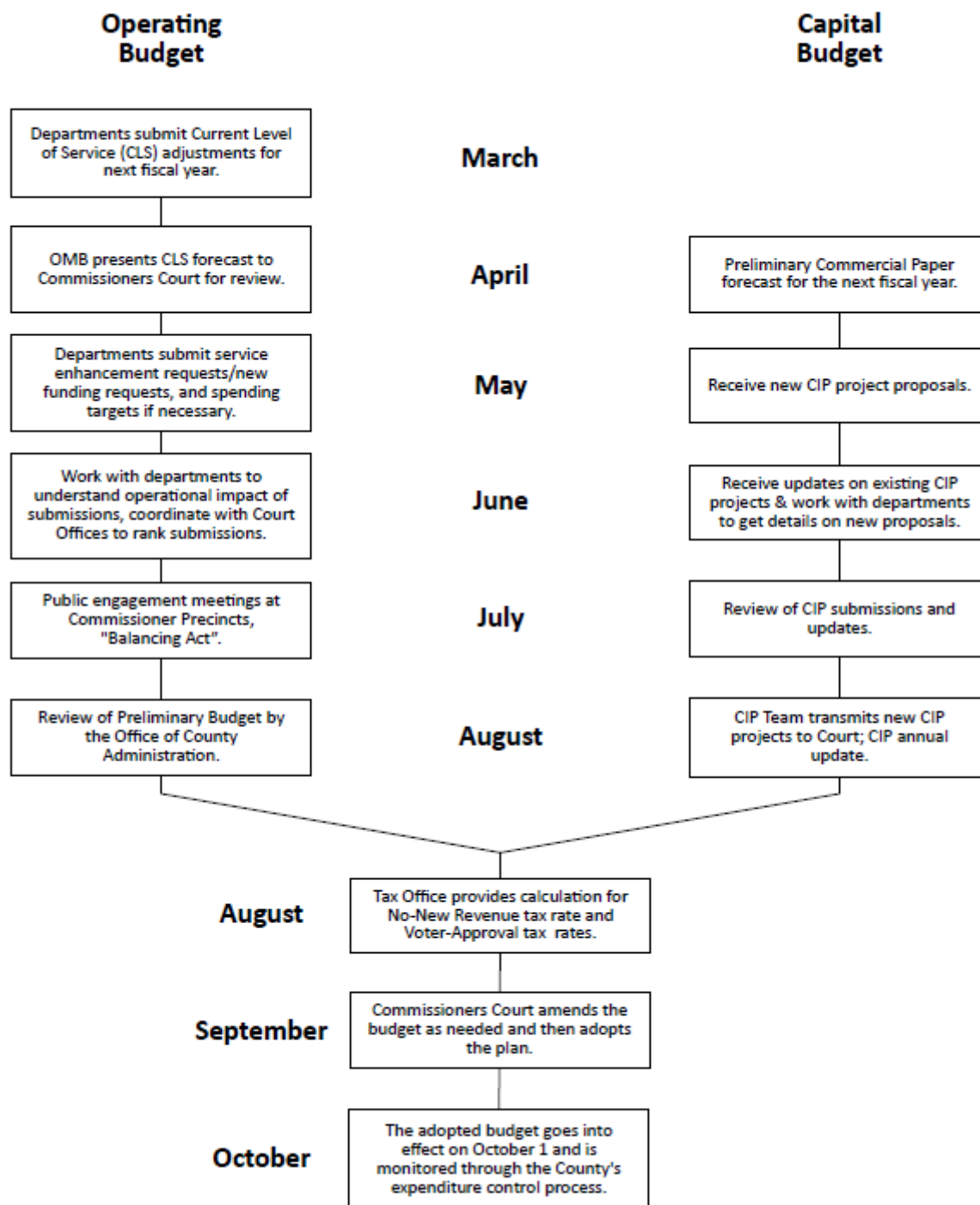
[‡]Harris Health's Board of Trustees has not yet recommended the FY26 proposed tax rate or expense budget. The projections above are based on the VAR, including M&O and I&S calculations. If approved, the VAR would include \$1,216M of Ad Valorem Tax Revenue.



Budget Process and Policies

Budget Process Timeline

The budget process timeline below outlines the budget cycle for the fiscal year. The key dates below identify decision points for departments and Commissioners Court, for both the operating and capital budgets.



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 Plan

Outcome budgeting, like all budget processes, is an exercise in prioritization. To guide this process, in October 2023 Commissioners Court launched the County's first-ever countywide strategic planning process to increase alignment between the County budget and Court's priorities and to better guide the work of County departments and partners. Commissioners Court approved a strategic framework on April 23, 2024, and the full Harris County Strategic [Plan](#) on October 29, 2024. The plan includes Harris County's vision, purpose, and guiding principles; six goals, 23 objectives, and 83 initiatives; and a wide range of metrics for tracking the state of Harris County as a community and the progress of our efforts.

The strategic planning process was informed by one-on-one meetings with each Commissioners Court member, a special meeting of Commissioners Court held on April 1, 2024, numerous workshops and meetings with the Strategic Planning Committee—which consists of representatives from each Commissioners Court office—multiple meetings with and other feedback from leaders of departments reporting to the Office of County Administration (OCA), workshops with "County Champions" from various County departments, a community survey, a County employee survey, charettes (collaborative community planning work sessions involving community stakeholder individuals and organizations) hosted individually by each member of Commissioners Court, and workgroup sessions with subject matter experts for each of the six strategic goal topics.

The strategic plan's objectives and initiatives represent key priorities, and the plan does not include everything the County does in general or must do specifically to achieve the stated goals. Work by County departments that is not included in the strategic plan will continue to be funded as appropriate and tracked for performance improvement and prioritization purposes. The

strategic plan is a living document and is intended to adapt and evolve over time to address emerging issues and changes in circumstances.

The Goals and Objectives in the Strategic Plan are listed below. For information on all 83 Strategic Initiatives and the many metrics associated with each Strategic Goal and Objective, please refer to the [Strategic Plan](#).

Goal 1: Make Harris County safer and more just

- Objective A: Reduce violent crime across the County
 - Objective B: Reduce criminal legal system exposure that does not advance public safety
 - Objective C: Improve safety and health conditions in the jail
 - Objective D: Reduce racial, ethnic, and economic disparities in the criminal legal system
 - Objective E: Increase efficiency across the legal system
-

Goal 2: Connect our community with safe, reliable, equitably distributed, and well-maintained infrastructure

- Objective F: Ensure safety and security for all using the county's transportation network in alignment with the County's Vision Zero plan
 - Objective G: Expand and optimize multimodal transportation options
 - Objective H: Improve the condition and resilience of County transportation, flood control, and other infrastructure
 - Objective I: Increase access to safe, clean, and enjoyable green space
-

Goal 3: Make our economy more inclusive

- Objective J: Grow the number and size of MWBEs
 - Objective K: Provide workers with training and other supports (e.g. child care) to participate fully in the local economy
 - Objective L: Foster more living-wage jobs that ensure worker safety, benefits, and stability across all educational levels
 - Objective M: Ensure that Harris County remains the best place in the region to start and grow a business, with a focus on equitable economic growth
-

Goal 4: Improve physical and mental health outcomes across all communities

- Objective N: Improve the health behaviors of community members
 - Objective O: Increase access to quality health care, including preventive and behavioral health
 - Objective P: Improve children's health outcomes
-

Goal 5: Minimize the impact of climate change and disasters

- Objective Q: Encourage residents, businesses, and public entities to significantly reduce their environmental footprint for the health of our region
 - Objective R: Enhance disaster preparedness, response, recovery, and resiliency
 - Objective S: Equitably reduce the health, economic, and other impacts of climate change and disasters
 - Objective T: Reduce GHG emissions from County operations by 40% by 2030
-

Goal 6: Help residents achieve housing stability

- Objective U: Build and preserve affordable housing, particularly for low-income families
- Objective V: Reduce eviction and foreclosure rates among residents
- Objective W: Transition people experiencing homelessness into permanent supportive housing

Programs and Services

Harris County seeks to improve Strategic Objectives and execute Strategic Initiatives 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. An illustrative example of programs and services are listed below.

| Program | Service |
|--|---------------------------|
| Administration and Support Services | Financial Services |
| | Human Resources |
| | IT |
| | Communications |
| | Case Management |
| Bail Hearing | Bail Hearing |
| Holistic Defense Services | Holistic Defense Services |

Performance Measures

To better understand if a department is achieving its objectives, or if progress is being made related to Commissioners Court Strategic Objectives and Initiatives, 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:

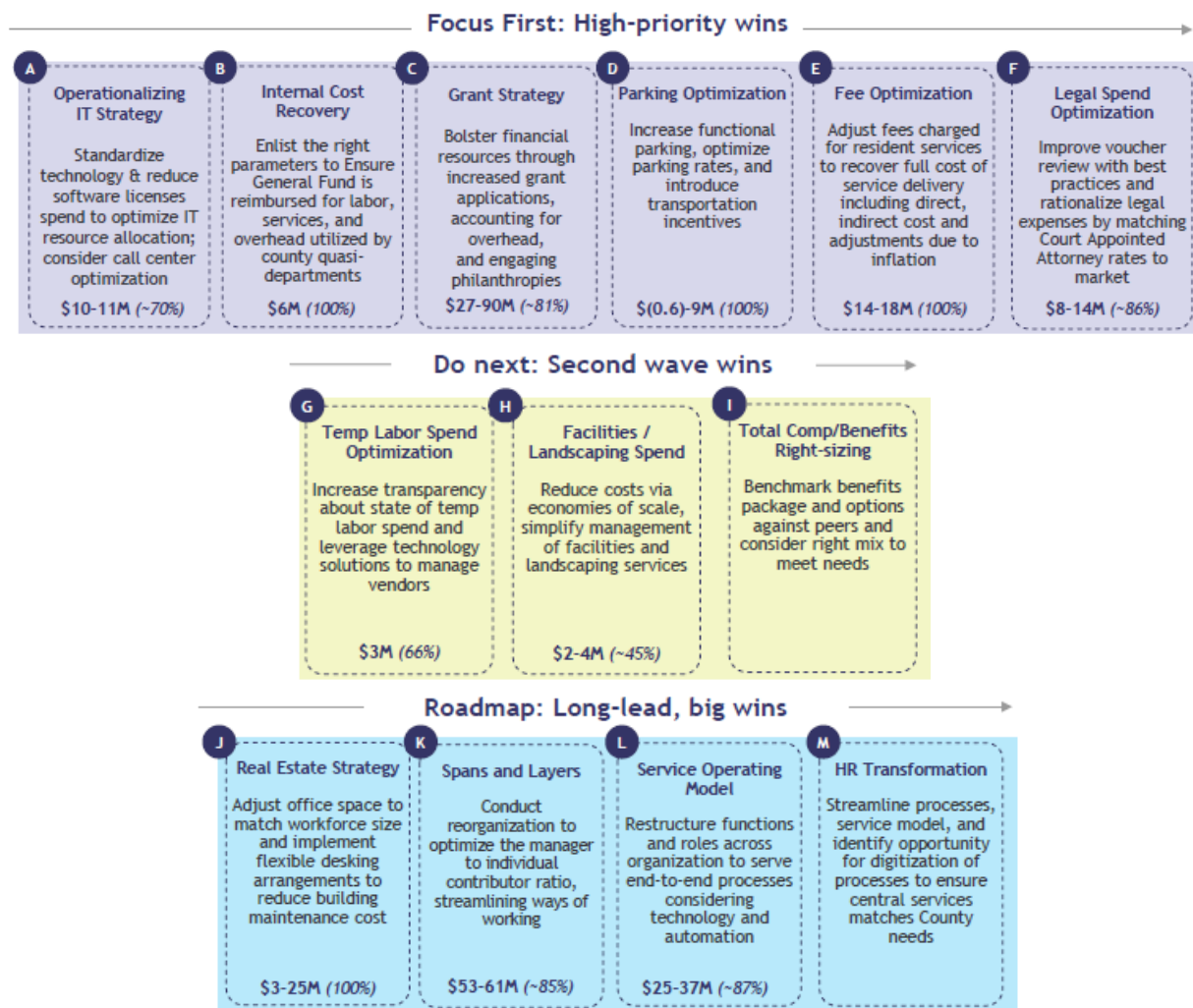
- How much did we do? These measures typically capture the quantity of work received or performed.
- How well did we do it? These measures typically capture the quality of the work performed.
- Is anyone better off? These measures describe the net effect on the community and typically require the most 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. In FY26, the budget includes an additional \$16.6M in 5-year Financial Plan options. 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 FY2026 Budget **\$M****Revenue Enhancements**

| | |
|---|-------------|
| Engineering permit fee increases | 1.6 |
| Increase Constable Fees of Office (primarily eviction-related fees) | 2.0 |
| Harris County 9-1-1 Reimbursement | 1.5 |
| Parking Fees | 1.5 |
| Grants Indirect | 2.0 |
| Higher recovery of indirect support costs from grants | 2.0 |
| Subtotal – Revenue Enhancements | 10.6 |

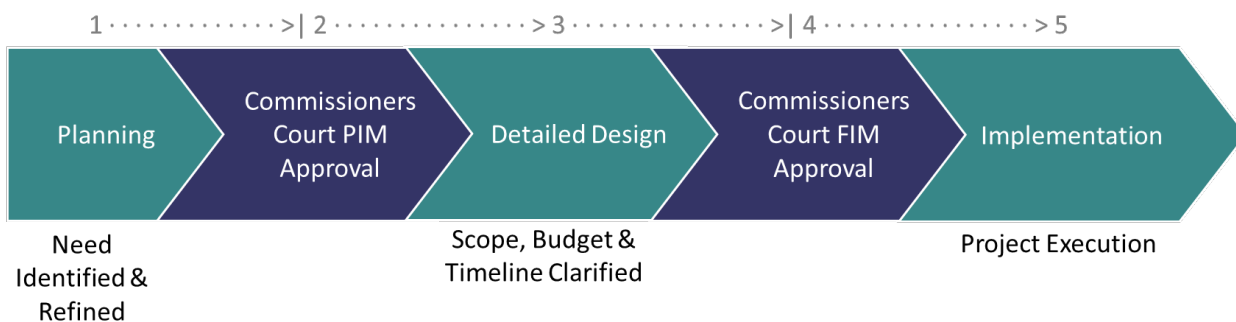
Expense Reduction

| | |
|---|-------------|
| Laptop standardization | 6.0 |
| FY26 Total Revenue Enhancements + Expense Reductions | 16.6 |

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 funded with voted debt authorization, 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

Projected FY26 General Fund Revenue

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

The FY2025 projected and FY2026 recommended County General Fund revenues are:

| | FY2025 Projected | FY2026 Recommended |
|--------------------------------|-------------------|--------------------|
| M&O Tax Estimated Revenue | \$2,146.4M | \$2,208.7M |
| Other Tax Revenue* | \$4.5M | \$4.5M |
| Non-Tax Revenue Estimate | \$531.8M | \$557.4M |
| Total Projected Revenue | \$2,682.7M | \$2,770.6M |

*Occupation taxes and rendition penalties.

The County averaged 6.2% General Fund revenue growth between 2015 and 2020 and has averaged 5.2% since 2020. Although revenue growth was robust in FY2024 and FY2025 as a result of applying the accumulated unused tax increment in FY2024 and adopting the disaster tax rate in FY2025, future revenue growth is expected to be lower than the pre-2020 period 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) for the last ten fiscal years is shown below.

| \$ in M | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | SFY22* | 2023 | 2024 | 2025 Proj. |
|-------------------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|------------|
| General Fund Rev. | 1,667 | 1,813 | 1,843 | 1,926 | 2,078 | 1,982 | 2,125 | 334 | 2,208 | 2,434 | 2,683 |
| Annual Change | 9.1% | 8.1% | 1.6% | 4.5% | 7.9% | -4.6% | 7.2% | n/a | 3.9% | 10.2% | 10.2% |

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

Over the last decade, taxes and charges for services accounted for over 90% of the County's General Fund revenue. Tax revenue has averaged about 80% of the total (est. 80% for FY2025) and Charges for Services, which includes the Contract Patrol program and Motor Vehicle Sales Taxes among other things, currently makes up about 11% of the General Fund revenue.

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 Proj. |
|----------------------|------|------|------|------|------|------|------|------|------|------------|
| Tax Revenue | 79% | 79% | 80% | 79% | 78% | 81% | 81% | 78% | 80% | 80% |
| Charges for Services | 14% | 14% | 13% | 13% | 12% | 12% | 12% | 13% | 12% | 11% |
| % of General Fund | 93% | 93% | 93% | 92% | 90% | 93% | 93% | 91% | 92% | 91% |

Tax Revenue

The 2025 tax rates adopted by Commissioners Court determine the tax revenue for County Fiscal Year 2026. Tax revenue for the coming year is estimated based on the adopted tax rate multiplied by the county's 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 Voter Approval Rate (VAR) sets the maximum allowed tax rate the County can adopt without an election and for 2025 was calculated using HCAD's July 25, 2025, certified estimate.

OMB's FY26 revenue budget assumes the Voter Approval Rate will be adopted, which would generate estimated M&O tax revenue of \$2,208M, an increase of \$62M vs. projected FY25 taxes. The \$62M M&O tax increase is primarily due to: a) the statutory 3.5% VAR increase (\$75M); b) 2% growth from new properties (\$43M); c) a combined \$13M adjustment for the Criminal Justice Mandate (holding state prisoners awaiting pickup) and higher indigent defense spending; d) increased payments into the tax increment fund, mostly due to the County joining new TIRZ (\$28M); and e) offset by a \$89M reduction to adjust for the 8% disaster rate multiplier adopted last year plus other minor adjustments in the truth in taxation calculations.

An important gauge is the impact of each year's taxes on the average residential homestead. After subtracting the revenue from newly added properties, the tax revenue increase from existing properties is about \$19M but the impact on individual customers is affected by many factors including individual changes in appraised value, prior year homestead appraisal caps (residential homestead properties cannot increase in value by more than 10% in any year), and exemptions. The 2025 average appraised value of a residential homestead rose to \$395,828 from \$379,030 last year. At the VAR and after taking into account the 20% homestead exemption, this average residential homestead would pay \$1,204 in County property taxes (this excludes Flood Control, Port of Houston, and Hospital District taxes) vs. \$1,168 last year, a 3.1% increase.

The previously referenced \$28M tax revenue increase associated with the TIRZ is earmarked for payments to the tax increment fund and is not available for general county purposes.

The following table shows projected M&O tax revenue for FY25, FY26 at the VAR rate, and FY27-FY2030 assuming 2% annual new construction growth and adopted tax rates at the VAR (3.5% increase on existing properties).

| \$ in M | Proj. FY 2025 | Est. FY 2026 | Est. FY 2027 | Est. FY 2028 | Est. FY 2029 | Est. FY 2030 |
|-----------------|---------------|--------------|--------------|--------------|--------------|--------------|
| M&O Tax Revenue | \$2,146 | \$2,208 | \$2,329 | \$2,458 | \$2,593 | \$2,735 |
| Annual Change | - - | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% |

Non-Tax Revenue

The OMB FY26 non-tax revenue projection is \$561.9M which also includes \$4.5M of taxes other than ad valorem tax (primarily occupation tax and the tax rendition penalty). This is \$25.6M higher than the most recent (Q3) estimate for FY25. The most significant changes are:

| | FY25 Orig. | FY25 Q3 Proj. | FY26 Est. | Change vs. FY25 Orig. |
|--|-----------------|------------------|------------------|-----------------------------|
| Property Sale | \$ -M | \$ -M | \$ 18.0M | \$18.0M |
| Contract Patrol Fees | 111.9 | 112.5 | 123.7 | 11.8 |
| HCTRA Reimbursement for Constable Officers | 21.6 | 21.6 | 26.5 | 4.9 |
| Interest Revenue | 28.0 | 33.5 | 37.5 | 9.5 |
| Fire Code Fund to Reimb General Fund | - | - | 3.0 | 3.0 |
| District Courts Excess Proceeds | - | - | 2.2 | 2.2 |
| Alarm Fees | 4.3 | 2.1 | 4.1 | (0.2) |
| Flood Control Reimbursement | 5.9 | 7.5 | 9.1 | 3.2 |
| Various Engineering Permit Fees | 11.9 | 11.0 | 12.6 | 0.7 |
| Parking Revenue Enhancements | - | - | 1.5 | 1.5 |
| Grant Indirect Costs Increases | 5.0 | 4.0 | 5.0 | 0.0 |
| Various transfers-in | 13.8 | 15.2 | 6.0 | (7.8) |
| HCTRA Indirect cost (excl. from FY26 estimate) | 19.0 | 19.0 | 0.0 | (19.0) |
| All Other Net | <u>315.5</u> | <u>309.9</u> | <u>312.7</u> | <u>(2.8)</u> |
| Total | \$536.9M | \$ 536.3M | \$ 561.9M | \$ 25.0M |

The following table compares the FY24 actual, FY25 projected and FY26 estimated amounts by revenue category.

| Revenue Category | FY2024 (Act) | FY2025 (Proj) | FY2026 (Est) |
|-----------------------------|-----------------|------------------|-----------------|
| Charges For Services | \$281.6M | \$292.9M | \$312.3M |
| Intergovernmental | 105.7 | 88.1 | 93.1 |
| Miscellaneous | 89.3 | 85.8 | 87.7 |
| Non-Operating | 37.0 | 34.9 | 39.0 |
| Transfers In | 11.7 | 15.2 | 9.0 |
| Fines | 10.7 | 12.8 | 13.0 |
| Lease/User Fees | 2.2 | 2.1 | 3.3 |
| Charges To Departments | 0.7 | 0.0 | 0.0 |
| Taxes Other than Ad Valorem | 4.2 | 4.5 | 4.5 |
| Tax | | | |
| Total Non-Tax | \$543.1M | \$536.3M | \$561.9M |

During FY25, two sources of revenue previously included in the General Fund were moved to Special Revenue Funds. Those are the Opioid Settlement and Child Safety Fee accounts, which are expected to generate over \$3M combined in FY26.

The transfers-in category includes insurance and FEMA recoveries that are not included in the estimated revenue for FY26, and the estimate therefore shows a drop vs. the prior year. Likewise, due to the uncertain nature of litigation settlements, proceeds from litigation are not included in the estimated FY26 revenue and will be recognized when they are received.

By statute, the FY26 revenue budget must match the Auditor's Final Estimate of Available Resources (FEAR). While OMB's non-tax revenue estimates are developed in coordination with the Auditor's Revenue Accounting section, OMB's estimated revenue 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 informational purposes and are intended to reflect a more comprehensive projection which includes reasonable estimates of supplemental revenue that will be certified by the County 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 does 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.

A relatively small number of fees and other revenue sources make up most of the non-tax revenue. The top ten revenue accounts, shown in the following table, are projected to comprise over 72% of total FY2026 General Fund non-tax revenues.

| Revenue Source | FY2025 (Proj) | FY2026 (Est) | Difference (FY26 vs FY25 Proj) |
|---|------------------|-----------------|-----------------------------------|
| Patrol Contracts (Incl. ISDs)* | \$112.5M | \$123.7M | \$11.2M |
| Motor Vehicle Sales Tax Fees | 60.4 | 61.0 | 0.6 |
| Auto Registration Fees | 39.5 | 39.5 | 0.0 |
| Fees of Office – Various Charges | 39.0 | 39.5 | 0.5 |
| Interest Earnings on Cash Balances | 33.5 | 37.5 | 4.0 |
| Mixed Beverage Taxes | 32.0 | 32.5 | 0.5 |
| Toll Road Reimbursement for Constable Services | 21.6 | 26.5 | 4.9 |
| Planned Property Sale | 0.0 | 18.0 | 18.0 |
| Property Tax Commissions | 14.5 | 15.0 | 0.5 |
| Auto Registration Collection Fees | 14.2 | 14.4 | 0.2 |
| Total Top Ten Revenue Accts | \$367.2M | \$407.6M | \$40.4M |

* All revenue generated from the contract patrol program is appropriated to the 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.

The Commissioners Court has little or no control over many of the County's non-tax revenues, but it does have discretion to set several of the County's fees for service. Where discretion exists, updating fees to ensure they keep pace with cost increases will remain a priority in FY26. Two notable fee updates expected for FY26 are the Sheriff's alarm permits and Engineering permit fees which combined are expected to increase total revenue by \$4M.

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.

In Tax Year 2024, Commissioners Court adopted a Flood Control M&O tax rate that generated about 70% more revenue than the VAR to address past deferred maintenance and to ensure adequate funds to maintain the billions of dollars of 2018 flood bond program infrastructure projects coming online. The adopted rate was approved by the voters in November 2024 and is

expected to allow for a 67-year infrastructure rehabilitation and replacement cycle compared to an estimated 270-year replacement cycle previously.

The District's M&O tax rates for the last ten years are shown below.

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 VAR |
|--------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|
| M&O Tax Rate | 0.02745 | 0.02736 | 0.02738 | 0.02670 | 0.02649 | 0.02599 | 0.02043 | 0.02010 | 0.03774 | 0.03826 |

The Texas tax code defines a jurisdiction with a M&O tax rate below \$.025 as a Special Taxing Unit, which allows the jurisdiction to use a VAR multiplier of 1.08 instead of the normal 1.035 multiplier. Due to the voter-approved tax rate increase in 2024, the Flood Control District is no longer considered a Special Taxing Unit and is now limited to a 3.5% overall tax increase on existing properties.

The 2025 Flood Control M&O VAR is \$.03826 per \$100 of taxable value and would increase revenue by about \$9M vs the FY25 projection. The projected FY25 and FY26 revenue at Voter Approval tax rate are below:

| | FY2025 Projected | FY2026 @ VAR |
|--------------------------------|------------------|-----------------|
| M&O Tax Revenue Estimate | \$236.5 | \$246.8M |
| Non-Tax Revenue Estimate | \$5.3 | \$4.0M |
| Total Projected Revenue | \$241.8M | \$250.8M |



Debt Service

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 FY2025, Harris County was in the bond market twice, issuing long-term debt for: HOT Revenue Bonds (\$35.62M) and Road, Permanent Improvement Bonds (PIB), Flood Contract Tax and Flood Improvement Bonds (\$631.56M), for a total of \$667.18M of new debt. The County also had several transactions relating to short-term debt in the form of commercial paper. The credit facility for Series K (Toll Road) was replaced, and the credit agreements for Series C (Road), Series H (Flood), and Series D were 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 meet the definition of debt under state law. 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 (COs) 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. Unlike GO bonds, COs do not require voter approval, however, it is required to post a notice of intent to issue COs in local newspapers. The County currently issues the following GO bonds and COs to finance capital assets:

- Road Bonds
- Permanent Improvement Bonds

- Flood Control Bonds
- Toll Road Tax & Subordinate Lien Bonds
- Tax & Subordinate Lien Revenue (HOT) Bonds
- Certificates of Obligation

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
- Hotel Occupancy Tax Senior Lien Revenue Bonds

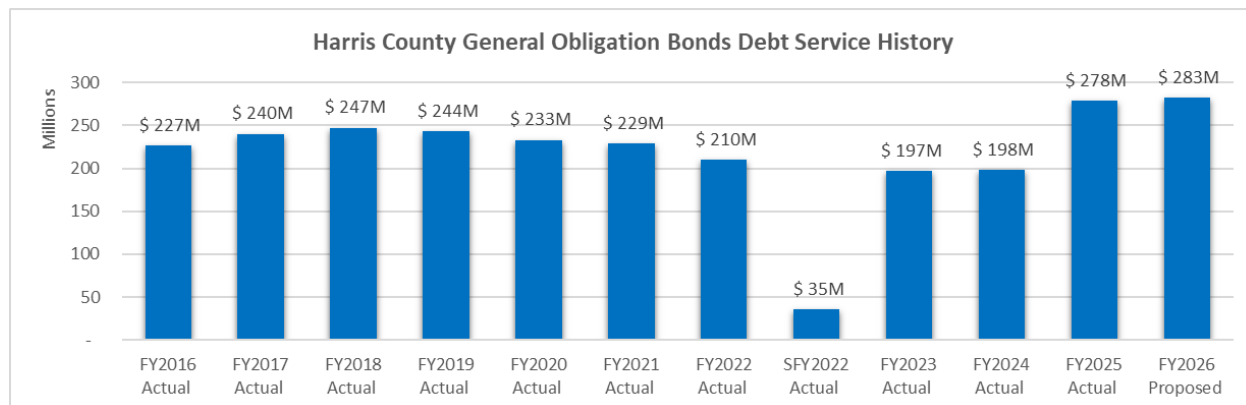
Short-term debt instruments include:

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 the 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 \$283M of its General Obligation debt in FY26. Also shown later in this section, HCFCD will pay off \$82.8M in FY2026. 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 FY2025 (Road and Permanent Improvement Bonds) in the total amount of \$499.6M increased the General Obligation outstanding bonds with principals maturing from 2026 to 2055 which increased the debt service in FY2026.



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.

| Historical Rates | TY2016 | TY2017 | TY2018 | TY2019 | TY2020 | TY2021 | TY2022 | TY2023 | TY2024 | TY2025 ^(a) |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------------|
| Harris County | | | | | | | | | | |
| Constitutional Debt Service | 0.05111 | 0.05234 | 0.05084 | 0.04711 | 0.05088 | 0.04193 | 0.03084 | 0.03398 | 0.03602 | 0.03307 |
| Road Debt Service | 0.02045 | 0.02067 | 0.01774 | 0.01828 | - | - | 0.01184 | 0.01328 | 0.01476 | 0.01369 |
| Harris County Total | 0.07156 | 0.07301 | 0.06858 | 0.06539 | 0.05088 | 0.04193 | 0.04268 | 0.04726 | 0.05078 | 0.04676 |
| Flood Control District | | | | | | | | | | |
| Debt Service | 0.00084 | 0.00095 | 0.00139 | 0.00122 | 0.00493 | 0.00750 | 0.01012 | 0.01095 | 0.01122 | 0.01140 |
| Total Debt Service | 0.07240 | 0.07396 | 0.06997 | 0.06661 | 0.05581 | 0.04943 | 0.05280 | 0.05821 | 0.06200 | 0.05816 |

^(a) Proposed Tax Rates

Harris County & Flood Control District Authorized/Unissued Bonds

As of: 07/31/2025

| | | (Amounts in Thousands) | |
|--|----------|------------------------|------------------|
| | | Original | Unissued |
| Limited Tax: | Election | Authorization | Authorization |
| Civil Justice Center | 1999 | 119,000 | 33,000 |
| Parks | 2015 | 60,000 | 7,480 |
| Forensic Center | 2007 | 80,000 | 5,180 |
| Parks | 2022 | 200,000 | 200,000 |
| Public Safety | 2022 | 100,000 | 98,177 |
| Total Limited Tax Bonds | | 559,000 | 343,837 |
| | | | |
| Unlimited Tax | | | |
| Road | 2015 | 700,000 | 219,680 |
| Road | 2022 | 900,000 | 900,000 |
| Total Unlimited Tax Bonds | | 1,600,000 | 1,119,680 |
| | | | |
| Toll Road Unlimited Tax and Revenue | | | |
| Toll Road | 1983 | 900,000 | 15,148 |
| Total TR Unlimited Tax Bonds | | 900,000 | 15,148 |
| | | | |
| Flood Control District Limited Tax Bonds | | | - |
| Flood | 2018 | 2,500,000 | 1,491,775 |
| Total FC Limited Tax Bonds | | 2,500,000 | 1,491,775 |
| | | | |
| Total County & Flood Control District | | 5,559,000 | 2,970,440 |

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 FY2026 will be approximately \$124M. In fiscal year 2025, the County issued approximately \$233.6M 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, Series D and Series D-3 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 July 31, 2025:

| Bond Election | Authorized Amount | Issued | Unissued | Encumbrances | Remaining Budget |
|-----------------|----------------------|--------------------|----------------------|--------------------|----------------------|
| 2015 Road bonds | 700,000,000 | 480,320,000 | 219,680,000 | 72,594,338 | 144,385,662 |
| 2022 Road bonds | 900,000,000 | - | 900,000,000 | 41,196,022 | 858,803,978 |
| 2015 Park bonds | 60,000,000 | 52,520,000 | 7,480,000 | 7,480,000 | 0 |
| 2022 Park bonds | 200,000,000 | - | 200,000,000 | 21,392,742 | 178,607,258 |
| Total | 1,860,000,000 | 532,840,000 | 1,327,160,000 | 142,663,102 | 1,181,796,898 |

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 FY2026 will be approximately \$88.5M.

The table represents authorized but unissued bonds as of July 31, 2025:

| 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 | 1,823,000 | 98,177,000 | 98,275,000 |
| Total | 299,000,000 | 162,643,000 | 136,357,000 | 136,455,000 |

Flood Control Contract Tax

The Flood Control Contract Tax Bonds are special obligations of the HCFCD, secured by a pledge on the County's payments to the HCFCD 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 FY2026 budget assumes \$43.3M in debt payments supported by Flood Control Contract Tax.

Flood Control District

The Flood Bonds are obligations of the HCFCD, 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.

HCFCD 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

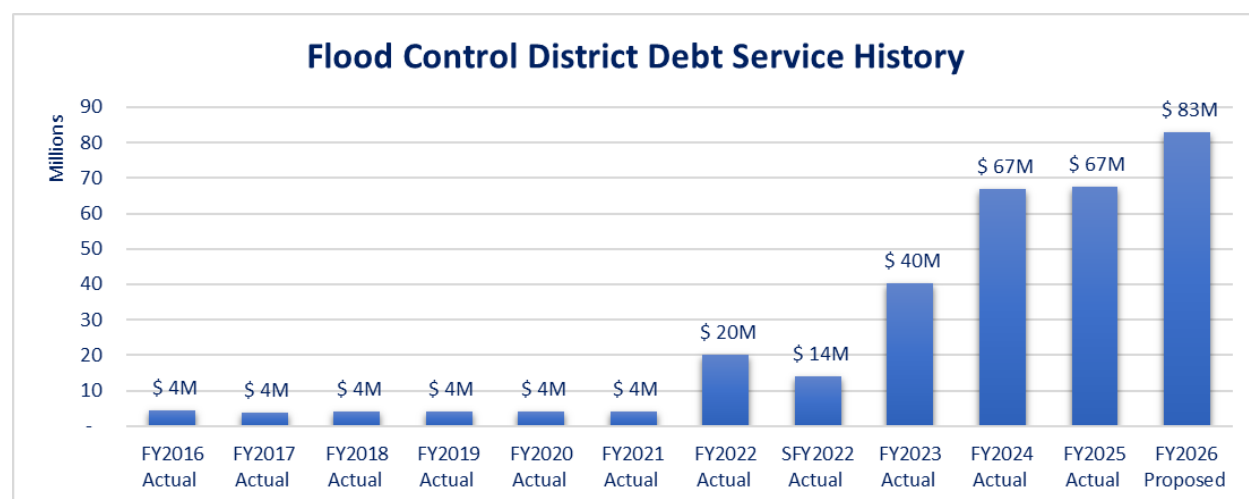
to a particular Bond ID. As of March 2025, work has started on all 181 Bond IDs: 43 have been completed and 137 are active.

HCFCFCD 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 July 31, 2025:

| Bond Election | Authorized Amount | Issued | Unissued | Encumbrances | Available Budget |
|---------------|----------------------|----------------------|----------------------|--------------------|----------------------|
| 2018 | | | | | |
| Flood Bonds | 2,500,000,000 | 1,008,225,000 | 1,491,775,000 | 160,370,201 | 1,331,404,799 |
| Total | 2,500,000,000 | 1,008,225,000 | 1,491,775,000 | 160,370,201 | 1,331,404,799 |

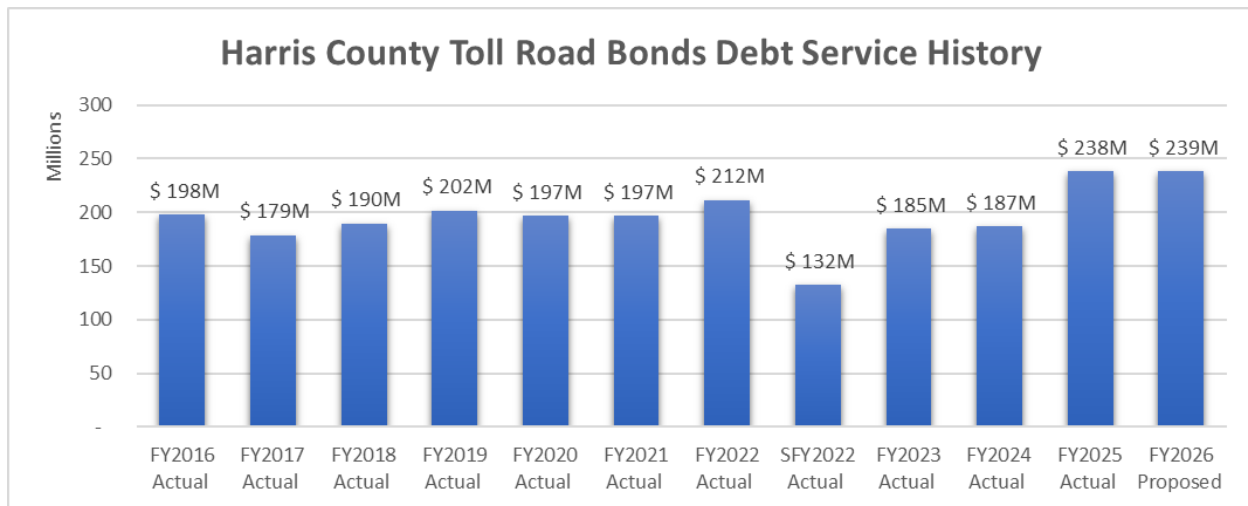
Flood Control bonds require voted authority. The debt payments for Flood bonds in FY2026 will be \$82.8M.



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, and 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.

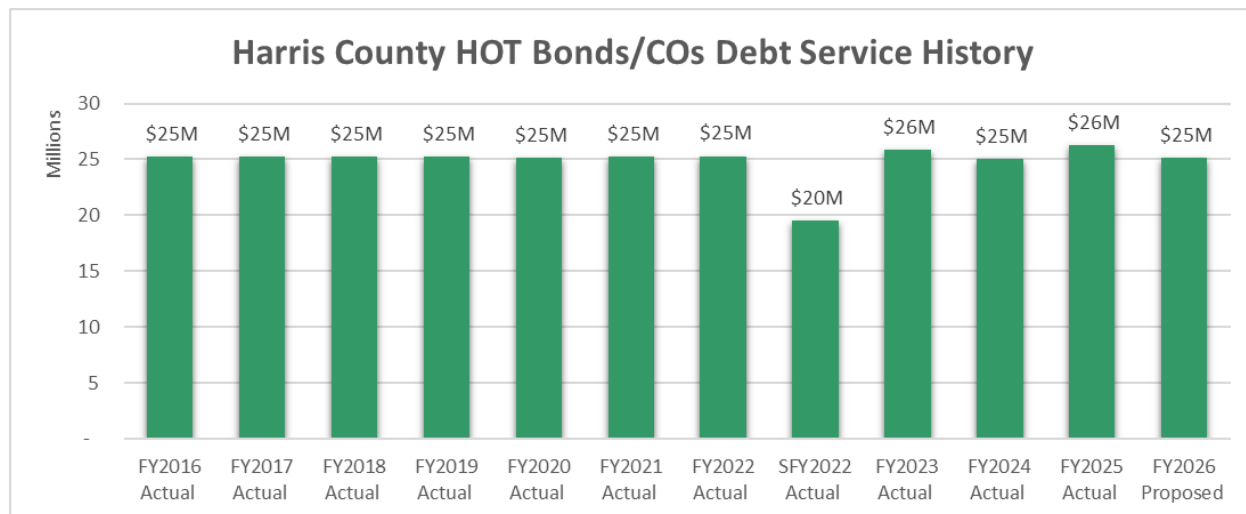


The HCTRA Budget assumes \$238.5M in debt service payments in FY2026.

Hotel Occupancy Tax

The Tax and Subordinate Lien Revenue bonds/COs are issued to finance the 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. In FY2025, the County issued HOT Revenue Bonds secured solely from a pledge on hotel occupancy tax revenues.

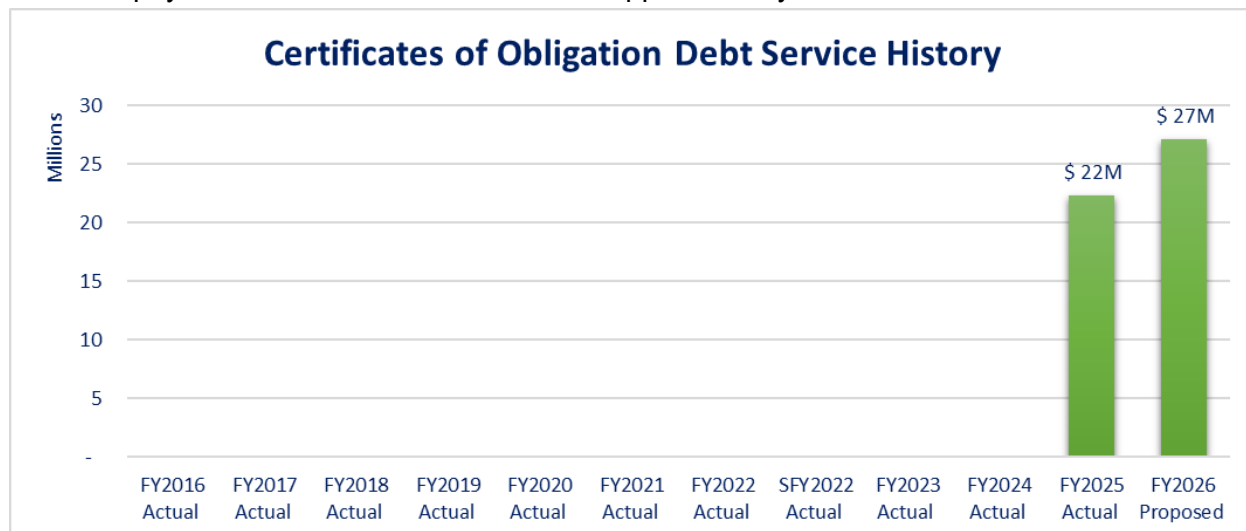
The debt payments for HOT Bonds/COs in FY2026 will be approximately \$25.1M, including \$1.9M debt payments for the HOT Revenue Bonds secured solely from a pledge on hotel occupancy tax revenues.



Certificates of Obligation (COs)

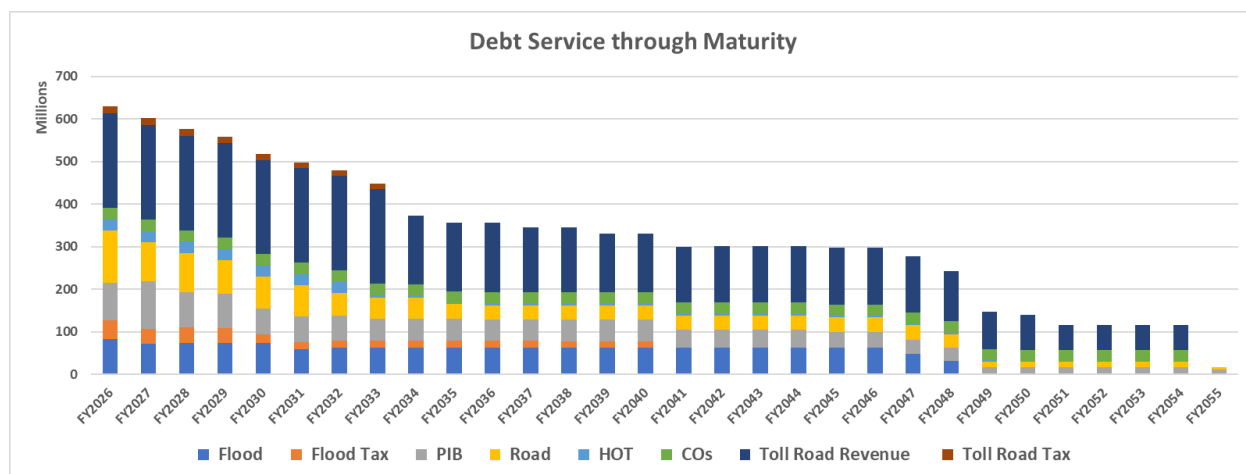
The Texas Constitution authorizes the County to levy a tax rate up to \$0.80 tax rate limitation to pay debt service on the certificates of obligation. COs are issued to finance the construction, improvement, renovation, enlargement, equipping, relocation and/or design of certain County owned facilities, purchase of materials, supplies, equipment, machinery, building, land, and rights-of-way for authorized County projects and pay for related professional services. COs are non-voted. In FY2024, the County issued \$423M Permanent Improvement Tax & Revenue Certificates of Obligation.

The debt payments for COs in FY2026 will be approximately \$27.1M



Overall Debt to Maturity

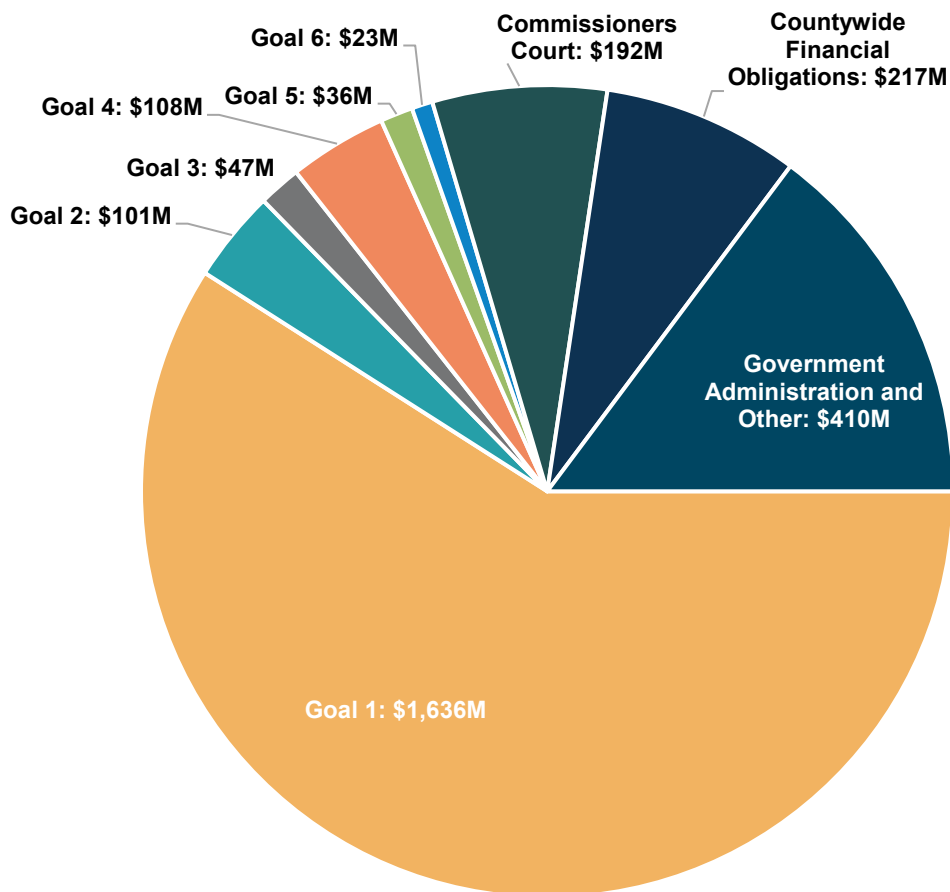
Harris County manages a debt portfolio equating to \$6.2B in outstanding bonds. The bar chart below represents annual debt service payments composed of principal and interest from FY2026 through maturity of the bonds. Debt service payments are paid semi-annually.





Budget Recommendations

FY26 Proposed General Fund Budget



Harris County Strategic Goals

| | |
|---|--|
| 1 | Make Harris County safer and more just |
| 2 | Connect our community with safe, reliable, equitably distributed, and well-maintained infrastructure |
| 3 | Make our economy more inclusive |
| 4 | Improve physical and mental health outcomes across all communities |
| 5 | Minimize the impact of climate change and disasters |
| 6 | Help residents achieve housing stability |

FY26 Proposed Budget recommends \$2,771M of appropriations, of which \$2,554M is allocated to departments and \$217M allocated to cover Countywide Financial Obligations, such as TIRZ payments, legal costs, property insurance, annual software maintenance costs, and countywide investments (see "[Countywide Financial Obligations](#)"). 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.

Strategic Objective: Reduce violent crime across the county.

Key budget recommendations for this Strategic Objective include:

- Increasing the County's investment for indigent defense costs by \$55.6M:
 - Growing the Public Defender's budget by \$11.6M, to support the third and final year of its expansion to represent 50% of all cases by FY26.
 - Providing \$44M in funding for surging court-appointed attorney costs as the County's case backlog is processed.
- Increasing the District Attorney's budget by \$24.3M:
 - Investing \$18.3M in the office's strategic plan to support initiatives that: prioritize resources for effective jail population management, fill existing vacant positions in Cyber Crimes and Human trafficking divisions, and expand personnel in high-impact areas such as Mental Health Diversion, Domestic Violence, Digital Forensics, and Vehicular Crimes.
 - Restoring \$6M in the budget for the last DA administration's failure to comply with Commissioner Court approved budget process.
- Provides \$2.3M to fully implement the detective rank within the Harris County Sheriff's Department
- Increasing funding for the Institute of Forensic Sciences by \$382K to acquire equipment necessary to ensure accreditation standards for the institute, sustain necessary maintenance and calibration cycles for equipment, and support purchasing power for necessary lab supplies in the face of rising vendor costs.

Strategic Objective: Reduce criminal legal system exposure that does not advance public safety.

Key budget recommendations for this Strategic Objective include:

- Adjustment of \$13K for YSD Provisions due to inflation costs within Resources for Children and Adults.

Strategic Objective: Improve safety and health conditions in the jail.

Key budget recommendations for this Strategic Objective include:

- Investing \$300K to fund 50 mental health beds to provide inmates with much-needed mental health services which will also help to alleviate jail overcrowding by an anticipated cost savings of \$1.6M.
- Increase of \$50K AFIS (automated fingerprint identification) system to account for inflation costs with the Sheriff's Office.
- Provides an additional \$50K for inflationary increases to uniform costs for various positions within the jail within the Sheriff's Office.

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

Key budget recommendations for this Strategic Objective include:

- Collecting baseline data for analysis to understand racial, ethnic, and economic disparities at multiple touchpoints within the criminal legal system.

Strategic Objective: Increase efficiency across the legal system.

Key budget recommendations for this Strategic Objective include:

- Investing \$3.3M in four new Civil Courts (3 District and 1 County), being considered by the Texas State Legislature, to provide additional court capacity in Harris County:
 - District Courts \$1.4M
 - District Clerk's Office \$685K
 - County Courts \$576K
 - Sheriff's Office \$438K
 - County Clerk \$225K

Budget Overview

Below is an overview of actuals for FY23 and FY24, as well as the Adopted FY25 Budget and the FY26 Proposed Budget for each department within the *Make Harris County Safer* goal area. Certain departments are also planned to receive transfers at the beginning of FY26 to their adjusted budget – these departments and the transfer amounts are included in a separate table below. The proposed budget allocations in the table below are organized by departments most closely associated with the goal above.

| Department Name | FY23 Actuals | FY24 Actuals | FY25 Adopted | FY26 Proposed |
|-----------------------|-----------------|-----------------|-----------------|------------------|
| 14th Court of Appeals | 4,171 | 14,423 | 38,881 | 38,881 |
| 1st Court of Appeals | 6,334 | 15,640 | 38,881 | 38,881 |
| Community Supervision | 3,487,540 | 4,238,664 | 4,738,731 | 4,733,720 |
| Constable, Precinct 1 | 51,498,887 | 56,050,637 | 50,122,803 | 59,333,987 |
| Constable, Precinct 2 | 12,870,704 | 13,614,729 | 12,524,122 | 14,714,457 |

| Department Name | FY23 Actuals | FY24 Actuals | FY25 Adopted | FY26 Proposed |
|---|-----------------|-----------------|-----------------|------------------|
| Constable, Precinct 3 | 23,113,753 | 24,546,437 | 21,429,016 | 26,371,833 |
| Constable, Precinct 4 | 67,773,494 | 75,578,349 | 67,466,687 | 82,792,872 |
| Constable, Precinct 5 | 49,528,064 | 53,748,081 | 49,562,927 | 59,718,503 |
| Constable, Precinct 6 | 10,750,451 | 11,571,347 | 12,586,487 | 14,706,996 |
| Constable, Precinct 7 | 14,292,892 | 13,802,308 | 16,588,748 | 19,300,298 |
| Constable, Precinct 8 | 9,980,932 | 10,133,359 | 10,724,887 | 12,318,945 |
| County Courts | 20,309,931 | 21,834,795 | 23,740,878 | 24,080,728 |
| County Courts Court Appointed Attorney Fees | 14,871,291 | 21,365,534 | 5,600,000 | 15,600,000 |
| District Attorney | 103,100,950 | 115,647,091 | 116,132,630 | 137,552,976 |
| District Clerk | 38,151,770 | 46,471,916 | 48,948,691 | 50,166,516 |
| District Courts | 32,131,045 | 37,246,729 | 39,406,757 | 39,658,112 |
| District Courts Court Appointed Attorney Fees | 73,169,985 | 82,254,358 | 53,500,000 | 87,500,000 |
| Domestic Relations | 7,263,503 | 7,865,944 | 8,151,376 | 8,462,772 |
| Fire Marshal | 12,207,917 | 13,956,764 | 13,147,407 | 13,299,880 |
| Harris County Resources for Children and Adults | 27,830,294 | 29,506,948 | 31,330,193 | 31,684,072 |
| Institute of Forensic Sciences | 37,678,092 | 40,860,436 | 45,049,463 | 45,267,997 |
| Justice of the Peace, 1-1 | 2,356,819 | 2,364,900 | 2,647,062 | 2,530,388 |
| Justice of the Peace, 1-2 | 2,243,731 | 2,256,593 | 2,822,973 | 2,624,602 |
| Justice of the Peace, 2-1 | 1,191,170 | 1,267,079 | 1,297,255 | 1,094,552 |
| Justice of the Peace, 2-2 | 1,044,953 | 1,082,268 | 1,252,335 | 1,027,365 |
| Justice of the Peace, 3-1 | 1,855,077 | 1,906,912 | 2,104,770 | 1,941,196 |
| Justice of the Peace, 3-2 | 1,210,881 | 1,363,631 | 1,494,603 | 1,274,473 |
| Justice of the Peace, 4-1 | 3,401,970 | 3,581,741 | 3,648,055 | 3,532,614 |
| Justice of the Peace, 4-2 | 1,608,809 | 1,747,102 | 1,875,375 | 1,683,202 |
| Justice of the Peace, 5-1 | 2,338,974 | 2,334,829 | 2,730,637 | 2,609,772 |
| Justice of the Peace, 5-2 | 3,024,049 | 3,158,020 | 3,659,789 | 3,489,842 |
| Justice of the Peace, 6-1 | 982,478 | 1,031,531 | 1,119,711 | 894,653 |
| Justice of the Peace, 6-2 | 852,474 | 918,325 | 1,026,080 | 811,937 |
| Justice of the Peace, 7-1 | 1,212,690 | 1,220,936 | 1,463,211 | 1,246,631 |
| Justice of the Peace, 7-2 | 994,802 | 1,081,975 | 1,262,527 | 1,078,066 |
| Justice of the Peace, 8-1 | 1,246,801 | 1,341,484 | 1,511,216 | 1,308,764 |

| Department Name | FY23 Actuals | FY24 Actuals | FY25 Adopted | FY26 Proposed |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Justice of the Peace, 8-2 | 806,554 | 832,001 | 1,054,577 | 819,056 |
| Juvenile Probation | 86,666,119 | 93,411,675 | 98,010,152 | 100,359,017 |
| Office of Managed Assigned Counsel | 2,207,199 | 2,252,664 | 3,345,288 | 3,038,725 |
| Pretrial Services | 23,798,596 | 24,207,271 | 29,151,690 | 28,644,809 |
| Probate Court No. 1 | 1,802,249 | 1,847,604 | 2,036,049 | 2,022,260 |
| Probate Court No. 2 | 1,556,215 | 1,723,259 | 1,801,599 | 1,805,584 |
| Probate Court No. 3 | 5,560,315 | 5,699,932 | 6,082,327 | 5,941,962 |
| Probate Court No. 4 | 1,745,466 | 1,848,548 | 2,002,551 | 1,993,423 |
| Probate Court No. 5 | - | 1,277,167 | 1,657,092 | 1,753,745 |
| Public Defender | 30,241,846 | 37,958,828 | 56,032,593 | 68,040,091 |
| Sheriff - Detention | 282,489,413 | 302,308,886 | 306,522,599 | 320,722,996 |
| Sheriff - Medical | 94,884,649 | 96,942,113 | 108,568,632 | 30,068,632 |
| Sheriff - Patrol & Administration | 263,318,125 | 291,816,833 | 305,778,154 | 346,933,027 |
| Sheriff's Civil Service | 284,363 | 244,559 | 333,676 | 322,515 |
| Total | 1,430,948,787 | 1,569,353,155 | 1,583,122,143 | 1,686,956,325 |

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.

Strategic Objective: Improve the health behaviors of community members.

Key budget recommendations for this Strategic 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).

Strategic Objective: Increase access to quality healthcare, including preventive and behavioral health.

Key budget recommendations for this Strategic 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 healthcare across the county.
- Committing continued ARPA funding up to \$5.8M to expand access to comprehensive 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.
- Sustain \$1.5M for wraparound services for victims of domestic violence through the Domestic Violence Prevention Fund.
- Allocating \$65K to Juvenile Probation for contract physician, and other medical supports.

Strategic Objective: Improve children's health outcomes.

Key budget recommendations for this Strategic Objective include:

- Committing continued funding of up to \$7.7M in ARPA funding to support Maternal and Child Health programs.
- Includes \$7.5M in federal grant funding for the regional Special Supplemental Nutrition Program for Women, Infants, and Children.
- Allocating \$24K for staffing and site supervision of Domestic Resource Office's Visitation Center.
- Allocating \$110K to Resources for Children and Adults for increased costs related to dental and medical providers, therapy supplies and training, and laboratory testing supplies.

Budget Overview

Below is an overview of actuals for FY23 and FY24, as well as the Adopted FY25 Budget and the FY26 Proposed 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 FY26 to their adjusted budget – these departments and the transfer amounts are included in a separate table below. The proposed budget allocations in the table below are organized by departments most closely associated with the goal above.

| Department Name | FY23 Actuals | FY24 Actuals | FY25 Adopted | FY26 Proposed |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Children's Assessment Center | 10,004,083 | 11,278,697 | 10,838,850 | 12,335,657 |
| Public Health Services | 44,709,043 | 40,035,546 | 59,927,592 | 59,301,776 |
| Texas A&M AgriLife | 845,147 | 1,015,159 | 1,129,923 | 1,180,419 |
| The Harris Center for Mental Health | 23,067,171 | 23,067,171 | 24,067,171 | 24,067,171 |
| Total | 78,625,444 | 75,396,573 | 95,963,536 | 96,885,023 |

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.

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

Key budget recommendations for this Strategic Objective include:

- Allocating \$400K in utilities savings from the Office of Sustainability initiatives and investments to the Revolving Energy Efficiency Fund to implement energy efficiency projects within Harris County's facilities portfolio.
- Funding construction on a \$60M project 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.

Strategic Objective: Equitably reduce the health, economic, and other impacts of climate change and disasters.

Key budget recommendations for this Strategic Objective include:

- Increasing Pollution Control Services' budget by \$195k to fund increased lab operating costs and field work requirements.

Strategic Objective: Enhance disaster preparedness, response, recovery, and resiliency.

Key budget recommendations for this Strategic Objective include:

- Continuing to provide 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.
- Sustaining previous investments in the SAFE Initiative to help residents move out of dangerous floodplains.
- Transferred the Risk Management and FEMA reimbursement responsibilities from HRRM to OMB to better coordinate financial management of disaster response.

- Sustaining the investments in Flood Control that voters approved in November 2024 to accelerate and improve 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.
- Providing \$99M in additional funding for the Road & Bridge Subdivision Drainage Program, including \$50M in 2018 Flood Control Bond funding for a total of \$543M in County resources.
- Allocate \$34K to maintain Public Health Preparedness and Response’s personal protective equipment and parts for response readiness.

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

Key budget recommendations for this Strategic 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 battery 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 FY23 and FY24, as well as the Adopted FY25 Budget and the FY26 Proposed 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 FY26 to their adjusted budget – these departments and the transfer amounts are included in a separate table below. The proposed budget allocations in the table below are organized by departments most closely associated with the goal above.

| Department Name | FY23 Actuals | FY24 Actuals | FY25 Adopted | FY26 Proposed |
|-------------------|------------------|------------------|-------------------|------------------|
| Pollution Control | 7,773,000 | 8,604,046 | 10,372,916 | 9,938,579 |
| Total | 7,773,000 | 8,604,046 | 10,372,916 | 9,938,579 |

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.

Strategic Objective: Grow the number and size of minority- and women-owned businesses.

Key budget recommendations for this Strategic Objective include:

- Invest \$300k in general funds continues funding for three Vendor Diversity Project Monitors to expand MWBE project monitoring.

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

Key budget recommendations for this Strategic Objective include:

- **Workforce Training and Support:**
 - Apprenticeship Advantage: \$17.6M in ARPA funds allocated to expand apprenticeship opportunities for under-employed residents.
 - Hire Up Harris: \$14.2M in ARPA funds are committed to this program, which provides high-quality job training, technical or sector-based training, licenses, degrees, and wraparound services to help residents transition into employment
- **Early Childhood**
 - Child Care Capacity (Early REACH): \$57.5M in ARPA funds are dedicated to contracting with childcare centers to serve 800 families
 - SHINE Childhood Facilities Fund: \$17.7M in ARPA funds to support funding for childcare providers in the region to receive support for construction, remodeling, and expansion projects for the physical spaces in which they offer early learning and care
 - Early Learning Quality Networks (ELQN): \$16.5M in ARPA funds to support quality initiatives across all types of childcare, including center-based, home-based, and family and friends childcare
 - Early Childhood Impact Fund (ECIF): \$14.9M in ARPA funds support of early childhood programs like:
 - Collaborative for Children Centers of Excellence Program
 - First3Years Safe Babies Program
 - Kids' Meals Healthy Meal Delivery Program
 - Rupani Foundation Thriving Together Program
 - Texas Children's Hospital UpWORDS Program
 - The Alliance Home-Based Child Care Program

- County Connections Summer Enrichment: \$8.4M in ARPA funds support organizations providing summer programs for school-age children to address educational disparities
- Accessible Child Care Training Supports (ACCTS): \$7.3M in ARPA funds to provide incentivized training and education opportunities for childcare workers
- Responsive Intervention Services & Engagement (RISE): \$4.3M in ARPA funds to improve the continuum of care for young children with disabilities

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

Key budget recommendations for this Strategic Objective include:

- Increase of \$50K to account for Digital Content inflation costs with the Harris County Public Library.

Strategic Objective: Ensure that Harris County remains the best place in the region to start and grow a business, with a focus on equitable growth.

Key budget recommendations for this Strategic Objective include:

- **Small Business Assistance**
 - \$6.4M in ARPA funds is committed to the Harris Hub small business assistance program, which provides:
 - Tailored technical assistance
 - Accelerator grants for small businesses and entrepreneurs.

Budget Overview

Below is an overview of actuals for FY23 and FY24, as well as the Adopted FY25 Budget and the FY26 Proposed 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 FY26 to their adjusted budget – these departments and the transfer amounts are included in a separate table below. The proposed budget allocations in the table below are organized by departments most closely associated with the goal above.

| Department Name | FY23 Actuals | FY24 Actuals | FY25 Adopted | FY26 Proposed |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| Economic Equity & Opportunity | 5,130,572 | 6,202,452 | 8,758,487 | 7,119,230 |
| Library | 38,210,175 | 42,138,152 | 42,464,687 | 43,446,984 |
| Total | 43,340,747 | 48,340,604 | 51,223,174 | 50,566,214 |

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.

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

Key budget recommendations for this Strategic Objective include:

- 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.
- Dedicating a portion of Tax Increment Reinvestment Zone (TIRZ) revenue for affordable housing programs, estimated at \$11M for FY26.
- Providing up to \$20M investment in housing and relocation assistance due to construction impacts as a part of the Hardy Downtown Connector project.
- Adjustment of \$50K for Janitorial Services for residential building for Resources for Children and Adults.

Strategic Objective: Reduce eviction and foreclosure rates among residents.

Key budget recommendations for this Strategic 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 of the Peace 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.
- Utilizing \$14M in one-time, and \$4M in recurring funding from the Justice Support Fund in order to sustain existing Justice of the Peace funding countywide.

Strategic Objective: Transition people experiencing homelessness into permanent supportive housing.

Key budget recommendations for this Strategic Objective include:

- Allocating \$100K to Housing and Community Development's Homelessness Response program for Single Room Occupancy unit rent increases.
- Allocating \$88K to maintain Housing and Community Development's participation in the Home Delivered Meal program (aka Texans Feeding Texans).

Budget Overview

Below is an overview of actuals for FY23 and FY24, as well as the Adopted FY25 Budget and the FY26 Proposed 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 FY26 to their adjusted budget – these departments and the transfer amounts are included in a separate table below. The proposed budget allocations in the table below are organized by departments most closely associated with the goal above.

| Department Name | FY23 Actuals | FY24 Actuals | FY25 Adopted | FY26 Proposed |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Housing and Community Development | 19,886,286 | 28,696,788 | 22,652,799 | 20,933,576 |
| Veterans Services | 1,373,966 | 1,586,604 | 1,745,366 | 1,811,493 |
| Total | 21,260,252 | 30,283,392 | 24,398,165 | 22,745,069 |

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.

Strategic Objective: Expand and optimize multimodal transportation options.

Key budget recommendations for this Strategic Objective include:

- Spending down \$50M of bond funding to multimodal transportation investments in pedestrian and bicycle infrastructure.
- Providing \$55M in METRO General Mobility Program revenue received in FY25 to precincts that can be used on, among other things, pedestrian and bicycle transportation infrastructure.

Strategic 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 Strategic Objective include:

- Spending down \$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 to accelerate the transformation of the County's existing 820 lane-mile toll road system to an all-electronic roadway.

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

Key budget recommendations for this Strategic Objective include:

- Spending down \$200M on investments in County park and trail facilities from voted debt, including investments in 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.

Strategic Objective: Improve the condition and resilience of County transportation, flood control, and other infrastructure.

Key budget recommendations for this Strategic Objective include:

- Providing \$180M in mobility funds for operational needs and issuing an additional \$300M in certificates of obligation to support mobility projects.
- Providing Flood Control with \$9.7M in additional budget to maintain the level of service voters approved in November 2024. The higher investments will 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.
- Drawing down \$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.
- Drawing down on \$100M in bond funding to improve road quality where it is most needed.
- Continuing allocating up to \$15M in non-voted debt funding per biennium to precincts for general use, which can include improvements to community centers and other infrastructure.
- Implementing the Facility Fund during FY25 to track facility expenditures and provide stable funding for maintaining 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.

Budget Overview

Below is an overview of actuals for FY23 and FY24, as well as the Adopted FY25 Budget and the FY26 Proposed 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 FY26 to their adjusted budget – these departments and the transfer amounts are included in a separate table below. The proposed budget allocations in the table below are organized by departments most closely associated with the goal above.

| Department Name | FY23 Actuals | FY24 Actuals | FY25 Adopted | FY26 Proposed |
|-----------------|-------------------|-------------------|-------------------|-------------------|
| Engineering | 64,100,436 | 76,240,481 | 85,847,746 | 81,258,546 |
| Total | 64,100,436 | 76,240,481 | 85,847,746 | 81,258,546 |

Government Administration/Other

Background

This Government Administration/Other section is not a goal within the County's Strategic Plan, but a collection of investment decisions and departments that did not tie directly to the plan but still support the core functions of the county.

Key budget recommendations for this area include:

- \$5M for an expansion to the Tax Assessor Collectors Office to provide enhanced customer service.
- Reducing Universal Services' non-labor budget by \$2.6M thanks to savings achieved in contract renegotiations or consolidation and service level rationalization.
- Reducing Universal Services' non-labor budget by \$2.5M from Countywide savings, including an initial \$1.4M in savings on the County's contract with Microsoft.
- Supporting up to \$11M in commercial paper for Universal Services' Enterprise Technology Asset Management (ETAM) program, supplanting \$6M in General Fund spending.
- \$50M set aside for Pay Equity adjustments in FY26.

Budget Overview

Below is an overview of actuals for FY23 and FY24, as well as the Adopted FY25 Budget and the FY26 Proposed Budget for each department within the *Government Administration/Other* section. Certain departments are also planned to receive transfers at the beginning of FY26 to their adjusted budget – these departments and the transfer amounts are included in a separate table below.

| Department Name | FY23 Actuals | FY24 Actuals | FY25 Adopted | FY26 Proposed |
|--|--------------------|--------------------|--------------------|--------------------|
| Appraisal District | 14,289,154 | 19,256,579 | 18,310,000 | 21,010,000 |
| Auditor's Office | 25,998,877 | 28,167,862 | 29,445,311 | 30,623,123 |
| County Attorney | 35,591,783 | 41,172,835 | 44,267,864 | 39,490,304 |
| County Clerk | 17,897,743 | 33,598,962 | 41,004,107 | 42,146,909 |
| County Treasurer | 1,200,630 | 1,323,863 | 1,711,130 | 1,828,740 |
| *Elections Administration | 14,561,532 | - | - | - |
| Elections Operations | 12,916,017 | 26,620,473 | 17,510,948 | 34,342,236 |
| General Administration | 75,387,116 | 92,654,870 | 231,487,394 | 217,461,740 |
| Human Resources and Risk Management | 8,783,298 | 8,996,414 | 7,107,301 | 7,673,650 |
| Intergovernmental & Global Affairs | 1,480,679 | 2,489,033 | 3,559,618 | 3,326,787 |
| Office of County Administration | 6,328,559 | 13,362,462 | 24,697,705 | 13,787,563 |
| Office of Management & Budget | 6,661,863 | 3,253,339 | 10,680,483 | 10,435,736 |
| Purchasing Agent | 10,136,104 | 11,819,202 | 16,157,348 | 16,334,141 |
| Tax Assessor-Collector | 33,451,638 | 41,571,054 | 40,604,499 | 48,067,043 |
| Universal Services | 73,080,957 | 84,245,380 | 96,203,017 | 95,082,473 |
| Universal Services Repair & Replacement | 12,903,625 | 18,632,514 | 18,600,000 | 17,200,000 |
| Universal Services Utilities & Leases | 23,297,701 | 24,270,905 | 29,483,935 | 31,794,763 |
| Total | 373,967,276 | 451,435,747 | 630,830,660 | 630,605,208 |

*Denotes sunset departments.

Commissioners Court

Budget Overview

Below is an overview of actuals for FY23 and FY24, as well as the Adopted FY25 Budget and the FY26 Proposed 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 | FY23 Actuals | FY24 Actuals | FY25 Adopted | FY26 Proposed |
|------------------------------|--------------------|--------------------|--------------------|--------------------|
| Harris County Judge's Office | 9,230,733 | 10,244,307 | 11,693,412 | 11,768,596 |
| Commissioner Precinct 1 | 48,844,178 | 46,493,316 | 43,992,030 | 45,171,878 |
| Commissioner Precinct 2 | 37,980,424 | 40,977,196 | 43,992,030 | 45,171,878 |
| Commissioner Precinct 3 | 39,035,052 | 37,004,967 | 43,992,030 | 45,171,878 |
| Commissioner Precinct 4 | 34,513,925 | 44,933,469 | 43,992,030 | 45,171,878 |
| Total | 169,604,312 | 179,653,255 | 187,661,532 | 192,456,108 |

| Department Name | 75% of Estimated Opening Balance | FY26 New Budget | FY26 Total Adopted |
|------------------------------|--|--------------------|-----------------------|
| Harris County Judge's Office | 2,559,494 | 11,768,596 | 14,328,090 |
| Commissioner, Pct 1 | 34,930,521 | 45,171,878 | 80,102,399 |
| Commissioner, Pct 2 | 26,980,147 | 45,171,878 | 72,152,025 |
| Commissioner, Pct 3 | 19,306,610 | 45,171,878 | 64,478,488 |
| Commissioner, Pct 4 | 23,252,060 | 45,171,878 | 68,423,938 |
| Total | 107,028,832 | 192,456,108 | 299,484,940 |

General Fund Countywide Financial Obligations/Fund Balance - Department 202 Expenditure Budget Detail

Department 202-Countywide Financial Obligations/Fund Balance is where in the budgeting and accounting system expenditures that cannot be allocated to a specific department due to the county-wide nature of the costs. Capital Reserve, also known as fund balance (unassigned cash reserves) is also budgeted in Department 202 but is not shown here. Appropriations here are for the General Fund only and not intermingle with Department 202's in other funds, including the Mobility Fund.

| Description | FY24 Adopted | FY25 Adopted | FY26 Proposed |
|--|-----------------|-----------------|------------------|
| Annual TIRZ Payments | \$16,308,140 | \$32,308,140* | \$60,308,140 |
| Litigation Costs | \$12,500,000 | \$14,000,000 | \$16,000,000 |
| Jail Outsourcing | \$12,000,000 | \$52,990,000 | \$48,690,000 |
| Patrol Contracts | \$15,909,606 | \$21,843,206 | \$27,843,206 |
| Annual Property Insurance | \$7,666,689 | \$9,566,689 | \$10,066,689 |
| Misc. Fees & Services | \$7,879,000 | \$8,505,285 | \$11,255,285 |
| PIC Contribution | - | \$20,000,000 | \$0 |
| ACT Collections Software | \$4,000,000 | \$4,500,000 | \$4,750,000 |
| District Attorney Budget Restoration | - | \$4,500,000 | \$0 |
| EPIC Annual Maintenance (Jail & Harris Center) | \$3,200,000 | \$3,600,000 | \$3,850,000 |
| Final Benefits | \$3,010,394 | \$2,960,094 | \$2,591,868 |
| Hospital District Reimbursement (Juvenile Detention) | \$2,000,000 | \$2,600,000 | \$2,600,000 |
| Inmate Care - Memorial Hermann/St. Josephs | \$1,515,686 | \$3,515,686 | \$4,515,686 |
| Cadence/AMEX Service Charges | \$1,113,563 | \$2,376,520 | \$2,376,520 |
| Audit Fees/Studies | \$1,000,000 | \$1,400,000 | \$1,550,000 |

* In FY24 the county began participating in City of Houston TIRZ No. 20, which accounts for the anticipated increase in FY26. However, the higher payments on the General Fund will be offset by higher revenue.

| Description | FY24 Adopted | FY25 Adopted | FY26 Proposed |
|------------------------------|---------------------|----------------------|----------------------|
| Cybersecurity Insurance | \$1,000,000 | \$1,000,000 | \$1,000,000 |
| Annual Memberships | \$510,000 | \$540,000 | \$540,000 |
| HR Based Claims/Torts | \$400,000 | \$600,000 | \$1,417,745 |
| Pay Equity Implementation | | \$48,600,000 | \$50,000,000 |
| Bilingual Pay Incentive | - | \$2,800,000 | \$2,203,094 |
| Unallocated Appropriation | | | 5,000,000 |
| Law Enforcement Pay Increase | | | \$3,000,000 |
| Building Security | | | \$10,292,507 |
| Reserve | | | \$1,000,000 |
| ARPA Backouts | (\$34,400,000) | | (\$20,000,000) |
| Vacancy Savings | (\$5,000,000) | (\$6,000,000) | |
| Lease backout | | (850,810) | |
| Transferred Expenses | | | (\$18,700,000)* |
| Healthcare Costs Offset | | | (\$14,689,000) |
| Total | \$50,613,078 | \$226,854,810 | \$217,461,740 |

*In FY26, OMB will review eligible Justice Court expenses for journal entry to Fund 2215, and then true-up General Administration's budgets through corresponding budget transfers.



Capital Program Recommendations

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 FY26.

FY26 Capital Plan

Harris County will continue to make significant capital investments, with the largest share of investment going to infrastructure projects and significant shares devoted to projects that make Harris County safer and more just and minimize the impact of climate change and disasters.

The data shown for FY26 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.

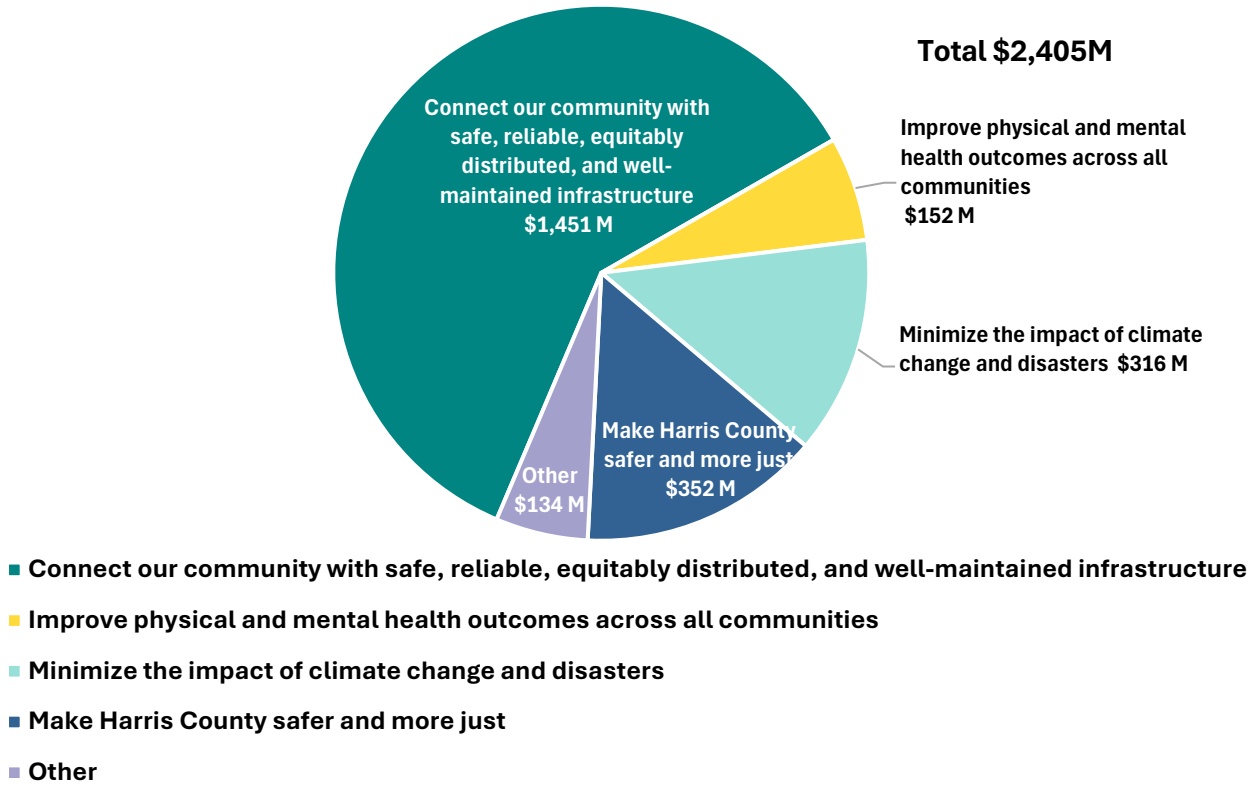
Projected FY26 Capital Plan Needs

Overall, it is estimated that the Harris County capital plan will need approximately \$2.4B in resources for approved projects in the next fiscal year, a similar amount to FY25. Many projects and programs are entering or continuing their construction phase across many goal areas, including major portions of the 2018 Flood Control Bond, Road and Bridge Subdivision Drainage Program, HCTRA Barrier Free Program, Hardy Downtown Connector, Riverside Health and Safety Complex, new HCSO headquarters at 5910 Navigation, and various 2022 Public Safety Bond projects.

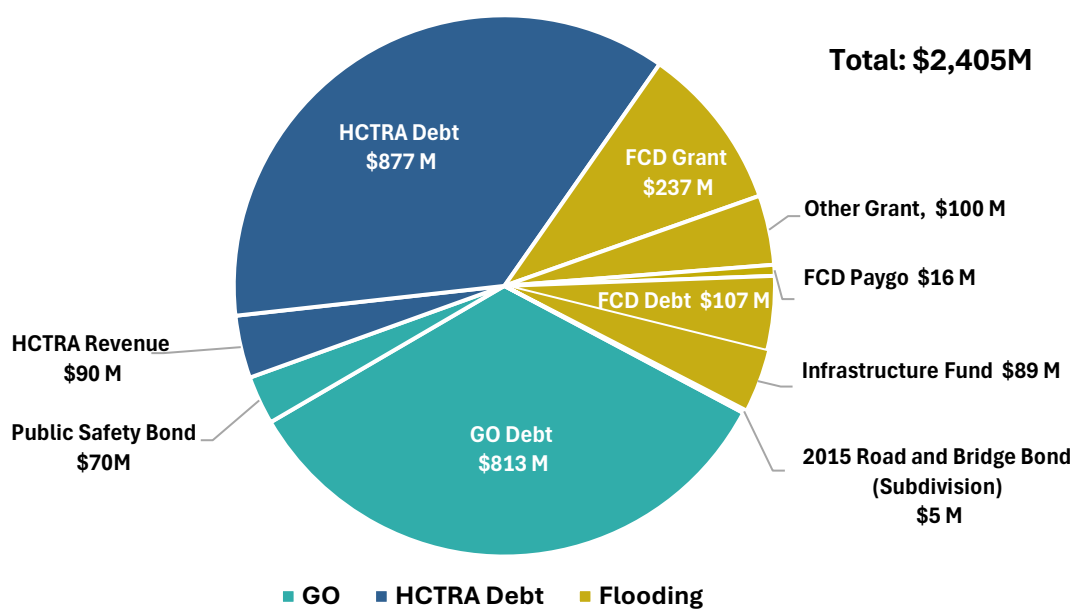
Projected FY26 Capital Plan Funding Sources

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.

FY26 Capital Program by Goal Area



FY26 Capital Program by Funding Source



FY26 Capital Projects

Approved Projects in Progress

Some of the notable initiatives underway include:

- **2018 Flood Control Bond Program** – This program has 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.
- **HCTRA Barrier Free Program** – This program will remove toll plazas to reduce accidents, save lives, and decrease injuries on toll roads. The program also encompasses drainage and other improvements along toll roads. It will reduce maintenance and operating costs and improve traffic flow.
- **Hardy Downtown Connector** – This new road will extend the Hardy Toll Road to downtown Houston, improving traffic flow and generating revenue, while incorporating community input and environmental mitigation.
- **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.
- **New Harris County Sheriff’s Office headquarters at 5910 Navigation** – This new facility will provide a new headquarters for the Sheriff’s Office and a community center for 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 every approved project.

- **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 Engineering and precincts for these projects.

Continuous Projects

There are 26 continuous projects for items like capital maintenance and equipment that represent a significant investment in County infrastructure. These projects were authorized for \$225M in FY25, and we expect a similar level of resource need for FY26.

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, cybersecurity investments, law enforcement radio replacement, and upgrades to HVAC, lighting, and other building systems.

FY26 Proposed Potential Projects

In preparing the FY26 CIP Plan, OMB has gathered proposals for potential new CIP projects from County departments. OMB has received 97 new project requests across multiple strategic frameworks.*

New CIP Project Proposals

OMB solicited proposals from all departments for additional projects that have not yet been approved by Commissioners Court. The 97 potential projects total over \$397M across several Goal Areas:

- **Make Harris County safer and more just (\$145M):** 28 projects were adopted by various safety and justice departments. These projects vary in size and include:
 - The Harris County Sheriff's Office public safety enhancement plan, focused on reducing police response times to 9-1-1 calls
 - Facility renovations and build-out for the Institute of Forensic Sciences DNA lab
- **Improve physical and mental health outcomes across all communities (\$4M):** Harris County Public Health has proposed 15 projects to enhance Public Health's service. These include:
 - Developing a Strategic National Stockpile (SNS) software system that improves public health responses
 - Creation of a behavioral health training center
 - Facility upgrades across multiple Community Health and Wellness Division (CHWD) clinics

** Not all projects will start in FY26, 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 (~\$32M): 3 projects adopted by the County Engineer that promote sustainability and reduce the impact of climate change.
- Connect our community with safe, reliable, equitably distributed, and well-maintained infrastructure (~\$30M): 23 projects were adopted from various departments to improve Harris County's public facing infrastructure. These include:
 - Expansion of the Harris County Public Library Aldine branch
 - Development and renovations of several Tax Assessor facilities
- Others (~\$180M): 26 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 and aging Harris County Radio System



All Other Funds

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 on available resources at the end of FY25. The Adopted Budget for these funds will be set once the FEAR is published.

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.

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.

Flex Fund

The Flex Fund was established by Commissioners Court in June 2022 to support projects aligned with ARPA priority outcomes for which General funds are more appropriate than federal funds. General funds offer additional flexibility in the use of locally procured vendors, reduced compliance burden, different eligibility considerations, and the ability to execute some projects more quickly.

Energy Efficiency Fund

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

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. The proposed budget recommends \$180M in transfer to precincts. This chart will be updated in the next iteration of the budget book once the FEAR is finalized by the County Auditor.

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.

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. Universal Services plans to move additional IJIS Delivery Team positions into the fund to start FY26 and contributed approximately \$2M in FY25 to fund these positions. The IJIS Fund is expected to finish FY25 with a cash balance of approximately \$2.1M, requiring an additional contribution of at least \$350K in FY26 to fully fund all positions. This contribution has been budgeted in Universal Services' General Fund budget, as it was in FY25.

American Rescue Plan

In 2021, following passage of the American Rescue Plan Act (ARPA), the U.S. Treasury allocated \$915M in Coronavirus Local Fiscal Recovery Funds to Harris County, to accelerate 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 \$990M across five priorities:

- Health - \$146M
- Housing - \$287M
- Jobs & Education - \$329M
- Justice & Safety - \$156M
- County Operations - \$73M

| Portfolio | Focus Area | ARPA Local Fiscal Recovery Funds (\$M) | Interest Funded (\$M) | FLEX Fund (\$M) | Total Committed (June 2025) |
|--------------|--------------------------------------|---|--------------------------|--------------------|-----------------------------------|
| Health | Food & Nutrition | 6.4 | - | - | 6.4 |
| | Clean Streets, Safe Neighborhoods | 2.0 | 2.5 | 25.5 | 30.0 |
| | COVID-19 | 7.9 | - | 0.1 | 8.0 |
| | Coordinated Care | 29.8 | - | 5.3 | 35.1 |
| | Environmental Health: Lead | 8.9 | 5.1 | 0.2 | 14.2 |
| | Healthcare Access | 20.8 | 1.0 | - | 21.8 |
| | Behavioral Health | 20.2 | - | 0.2 | 20.4 |
| | Harris Health | 9.7 | - | - | 9.7 |
| Health Total | | 105.7 | 8.6 | 31.3 | 145.6 |

| Portfolio | Focus Area | ARPA Local Fiscal Recovery Funds (\$M) | Interest Funded (\$M) | FLEX Fund (\$M) | Total Committed (June 2025) |
|-----------------------------|---------------------------------|---|--------------------------|--------------------|-----------------------------------|
| Housing | Affordable Housing | 155.1 | 21.4 | 4.5 | 181.0 |
| | Water & Sewer Infrastructure | 30.2 | 7.4 | - | 37.6 |
| | Community Facilities | 11.3 | - | 8.7 | 20.0 |
| | Homelessness | 47.2 | - | 0.7 | 47.9 |
| Housing Total | | 243.8 | 28.8 | 13.9 | 286.5 |
| Jobs & Education | Workforce Development | 31.8 | - | 0.8 | 32.6 |
| | Small Business | 39.1 | - | 13.5 | 52.6 |
| | Early Childhood Initiatives | 133.3 | 9.4 | 6.6 | 149.3 |
| | Family Financial Stability | 68.7 | 18.7 | 6.9 | 94.4 |
| Jobs & Education Total | | 272.9 | 28.1 | 27.8 | 328.9 |
| Justice & Safety | Violence Prevention | 7.6 | - | 9.6 | 17.2 |
| | Reentry / Reintegration | 3.9 | - | 1.0 | 4.9 |
| | Justice & Safety | 128.5 | - | 5.3 | 133.8 |
| Justice & Safety Total | | 140.0 | - | 15.9 | 155.9 |
| County Ops | Elections | - | - | 5.0 | 5.0 |
| | County Ops | 43.0 | 9.3 | 15.8 | 68.1 |
| County Ops Total | | 43.0 | 9.3 | 20.8 | 73.1 |
| Total Committed (June 2024) | | 805.4 | 74.8 | 109.7 | 990 |

Debt Service and Capital Funds

Used to account for the County's capital fund resources allocated for the 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.

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.

Justice Court Support Fund (Fund #2215)

This fund was established because of Texas Senate Bill 41, which created Local Government Code Chapter 135 to consolidate and standardize the collection of fees payable to local government in civil cases. Money allocated to this fund may be used only to defray the costs of services provided by a justice court.

The FY26 Proposed budget allocation for the JPs, is supplementing the recommended General Fund allocation, after the recommended offset. The FY26 Proposed budget allocation for the Justice Courts is supplementing the recommended offset from the General Fund allocation.

| Department Name | FY26 Proposed |
|---------------------------|--------------------|
| Justice of the Peace, 1-1 | \$250,000 |
| Justice of the Peace, 1-2 | \$250,000 |
| Justice of the Peace, 2-1 | \$250,000 |
| Justice of the Peace, 2-2 | \$250,000 |
| Justice of the Peace, 3-1 | \$250,000 |
| Justice of the Peace, 3-2 | \$250,000 |
| Justice of the Peace, 4-1 | \$250,000 |
| Justice of the Peace, 4-2 | \$250,000 |
| Justice of the Peace, 5-1 | \$250,000 |
| Justice of the Peace, 5-2 | \$250,000 |
| Justice of the Peace, 6-1 | \$250,000 |
| Justice of the Peace, 6-2 | \$250,000 |
| Justice of the Peace, 7-1 | \$250,000 |
| Justice of the Peace, 7-2 | \$250,000 |
| Justice of the Peace, 8-1 | \$250,000 |
| Justice of the Peace, 8-2 | \$250,000 |
| Total | \$4,000,000 |

Proprietary Funds

Used to account for operations that are financed similarly 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.

Other Funds

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



Appendix

Appendix A – Department Budgets

General Fund Budgets

| Dept | Department Name | FY23 Actuals | FY24 Actuals | FY25 Adopted | FY26 Proposed |
|------|------------------------------------|-----------------|-----------------|-----------------|------------------|
| 91 | Appraisal District | 14,289,154 | 19,256,579 | 18,310,000 | 21,010,000 |
| 100 | County Judge | 9,230,733 | 10,244,307 | 11,693,412 | 11,768,596 |
| 101 | Commissioner, Pct 1 | 48,844,178 | 46,493,316 | 43,992,030 | 45,171,878 |
| 102 | Commissioner, Pct 2 | 37,980,424 | 40,977,196 | 43,992,030 | 45,171,878 |
| 103 | Commissioner, Pct 3 | 39,035,052 | 37,004,967 | 43,992,030 | 45,171,878 |
| 104 | Commissioner, Pct 4 | 34,513,925 | 44,933,469 | 43,992,030 | 45,171,878 |
| 200 | Office of County Administration | 6,328,559 | 13,362,462 | 24,697,705 | 13,787,563 |
| 201 | Management & Budget | 6,661,863 | 3,253,339 | 10,680,483 | 10,435,736 |
| 202 | General Administrative | 75,387,116 | 92,654,870 | 231,487,394 | 217,461,740 |
| 204 | Intergovernmental & Global Affairs | 1,480,679 | 2,489,033 | 3,559,618 | 3,326,787 |
| 205 | Economic Equity & Opportunity | 5,130,572 | 6,202,452 | 8,758,487 | 7,119,230 |
| 208 | Engineering | 64,100,436 | 76,240,481 | 85,847,746 | 81,258,546 |
| 212 | HRRM | 8,783,298 | 8,996,414 | 7,107,301 | 7,673,650 |
| 213 | Fire Marshal | 12,207,917 | 13,956,764 | 13,147,407 | 13,299,880 |
| 270 | Institute of Forensic Sciences | 37,678,092 | 40,860,436 | 45,049,463 | 45,267,997 |
| 272 | Pollution Control | 7,773,000 | 8,604,046 | 10,372,916 | 9,938,579 |
| 275 | Public Health Services | 44,709,043 | 40,035,546 | 59,927,592 | 59,301,776 |
| 283 | Veterans Services | 1,373,966 | 1,586,604 | 1,745,366 | 1,811,493 |
| 285 | Library | 38,210,175 | 42,138,152 | 42,464,687 | 43,446,984 |
| 286 | Domestic Relations | 7,263,503 | 7,865,944 | 8,151,376 | 8,462,772 |
| 289 | Community Services | 19,886,286 | 28,696,788 | 22,652,799 | 20,933,576 |
| 292 | Universal Services | 73,080,957 | 84,245,380 | 96,203,017 | 95,082,473 |
| 293 | Universal Services (IT) | 12,903,625 | 18,632,514 | 18,600,000 | 17,200,000 |
| 296 | Mental Health - THCMH | 23,067,171 | 23,067,171 | 24,067,171 | 24,067,171 |
| 298 | FPM - Utilities & Leases | 23,297,701 | 24,270,905 | 29,483,935 | 31,794,763 |
| 301 | Constable, Pct 1 | 51,498,887 | 56,050,637 | 50,122,803 | 59,333,987 |
| 302 | Constable, Pct 2 | 12,870,704 | 13,614,729 | 12,524,122 | 14,714,457 |
| 303 | Constable, Pct 3 | 23,113,753 | 24,546,437 | 21,429,016 | 26,371,833 |
| 304 | Constable, Pct 4 | 67,773,494 | 75,578,349 | 67,466,687 | 82,792,872 |
| 305 | Constable, Pct 5 | 49,528,064 | 53,748,081 | 49,562,927 | 59,718,503 |
| 306 | Constable, Pct 6 | 10,750,451 | 11,571,347 | 12,586,487 | 14,706,996 |
| 307 | Constable, Pct 7 | 14,292,892 | 13,802,308 | 16,588,748 | 19,300,298 |
| 308 | Constable, Pct 8 | 9,980,932 | 10,133,359 | 10,724,887 | 12,318,945 |

| Dept | Department Name | FY23 Actuals | FY24 Actuals | FY25 Adopted | FY26 Proposed |
|------|---|-----------------|-----------------|-----------------|------------------|
| 311 | Justice of the Peace, 1-1 | 2,356,819 | 2,364,900 | 2,647,062 | 2,530,388 |
| 312 | Justice of the Peace, 1-2 | 2,243,731 | 2,256,593 | 2,822,973 | 2,624,602 |
| 321 | Justice of the Peace, 2-1 | 1,191,170 | 1,267,079 | 1,297,255 | 1,094,552 |
| 322 | Justice of the Peace, 2-2 | 1,044,953 | 1,082,268 | 1,252,335 | 1,027,365 |
| 331 | Justice of the Peace, 3-1 | 1,855,077 | 1,906,912 | 2,104,770 | 1,941,196 |
| 332 | Justice of the Peace, 3-2 | 1,210,881 | 1,363,631 | 1,494,603 | 1,274,473 |
| 341 | Justice of the Peace, 4-1 | 3,401,970 | 3,581,741 | 3,648,055 | 3,532,614 |
| 342 | Justice of the Peace, 4-2 | 1,608,809 | 1,747,102 | 1,875,375 | 1,683,202 |
| 351 | Justice of the Peace, 5-1 | 2,338,974 | 2,334,829 | 2,730,637 | 2,609,772 |
| 352 | Justice of the Peace, 5-2 | 3,024,049 | 3,158,020 | 3,659,789 | 3,489,842 |
| 361 | Justice of the Peace, 6-1 | 982,478 | 1,031,531 | 1,119,711 | 894,653 |
| 362 | Justice of the Peace, 6-2 | 852,474 | 918,325 | 1,026,080 | 811,937 |
| 371 | Justice of the Peace, 7-1 | 1,212,690 | 1,220,936 | 1,463,211 | 1,246,631 |
| 372 | Justice of the Peace, 7-2 | 994,802 | 1,081,975 | 1,262,527 | 1,078,066 |
| 381 | Justice of the Peace, 8-1 | 1,246,801 | 1,341,484 | 1,511,216 | 1,308,764 |
| 382 | Justice of the Peace, 8-2 | 806,554 | 832,001 | 1,054,577 | 819,056 |
| 510 | County Attorney | 35,591,783 | 41,172,835 | 44,267,864 | 39,490,304 |
| 515 | County Clerk | 17,897,743 | 33,598,962 | 41,004,107 | 42,146,909 |
| 516 | Elections Operations | 12,916,017 | 26,620,473 | 17,510,948 | 34,342,236 |
| 517 | County Treasurer | 1,200,630 | 1,323,863 | 1,711,130 | 1,828,740 |
| 530 | Tax Assessor-Collector | 33,451,638 | 41,571,054 | 40,604,499 | 48,067,043 |
| 540 | Sheriff - Patrol & Administration | 263,318,125 | 291,816,833 | 305,778,154 | 346,933,027 |
| 541 | Sheriff - Detention | 282,489,413 | 302,308,886 | 306,522,599 | 320,722,996 |
| 542 | Sheriff - Medical | 94,884,649 | 96,942,113 | 108,568,632 | 30,068,632 |
| 545 | District Attorney | 103,100,950 | 115,647,091 | 116,132,630 | 137,552,976 |
| 550 | District Clerk | 38,151,770 | 46,471,916 | 48,948,691 | 50,166,516 |
| 560 | Public Defender | 30,241,846 | 37,958,828 | 56,032,593 | 68,040,091 |
| 601 | Community Supervision | 3,487,540 | 4,238,664 | 4,738,731 | 4,733,720 |
| 605 | Pretrial Services | 23,798,596 | 24,207,271 | 29,151,690 | 28,644,809 |
| 610 | County Auditor | 25,998,877 | 28,167,862 | 29,445,311 | 30,623,123 |
| 615 | Purchasing Agent | 10,136,104 | 11,819,202 | 16,157,348 | 16,334,141 |
| 700 | District Courts | 32,131,045 | 37,246,729 | 39,406,757 | 39,658,112 |
| 701 | District Court Appointed Attorney Fees | 73,169,985 | 82,254,358 | 53,500,000 | 87,500,000 |
| 821 | Texas A&M AgriLife | 845,147 | 1,015,159 | 1,129,923 | 1,180,419 |
| 840 | Juvenile Probation | 86,666,119 | 93,411,675 | 98,010,152 | 100,359,017 |
| 845 | Sheriff's Civil Service | 284,363 | 244,559 | 333,676 | 322,515 |
| 880 | Harris County Resources for Children and Adults | 27,830,294 | 29,506,948 | 31,330,193 | 31,684,072 |

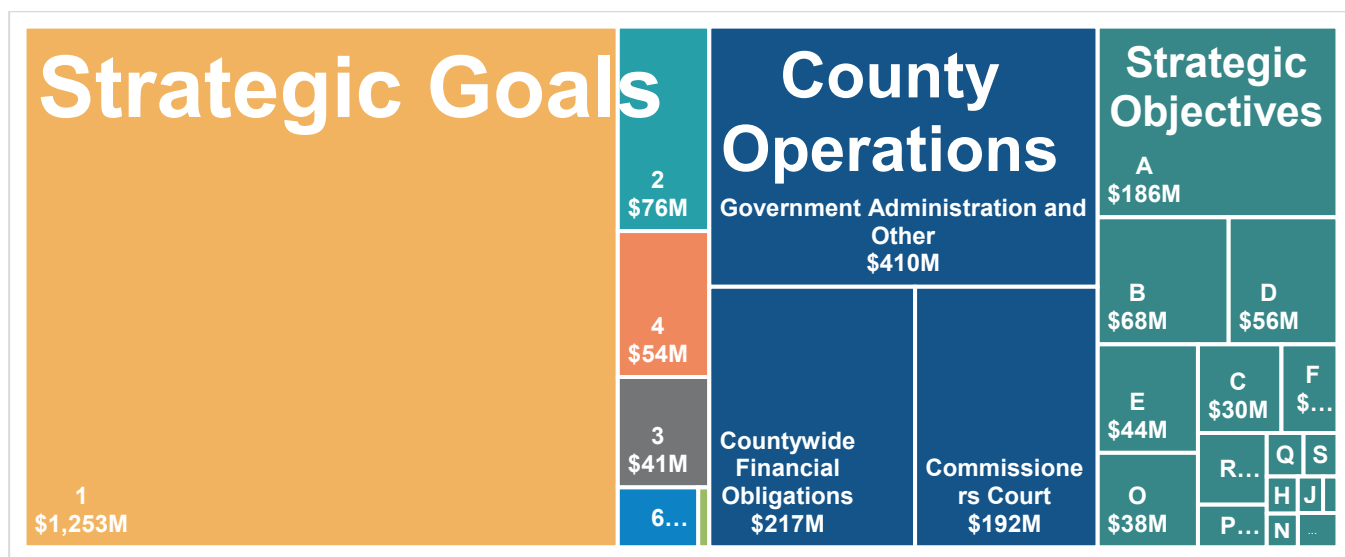
| Dept | Department Name | FY23 Actuals | FY24 Actuals | FY25 Adopted | FY26 Proposed |
|------------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 885 | Children's Assessment Center | 10,004,083 | 11,278,697 | 10,838,850 | 12,335,657 |
| 930 | 1st Court of Appeals | 6,334 | 15,640 | 38,881 | 38,881 |
| 931 | 14th Court of Appeals | 4,171 | 14,423 | 38,881 | 38,881 |
| 940 | County Courts | 20,309,931 | 21,834,795 | 23,740,878 | 24,080,728 |
| 941 | County Court Appointed Attorney Fees | 14,871,291 | 21,365,534 | 5,600,000 | 15,600,000 |
| 945 | Office of Managed Assigned Counsel | 2,207,199 | 2,252,664 | 3,345,288 | 3,038,725 |
| 991 | Probate Court No. 1 | 1,802,249 | 1,847,604 | 2,036,049 | 2,022,260 |
| 992 | Probate Court No. 2 | 1,556,215 | 1,723,259 | 1,801,599 | 1,805,584 |
| 993 | Probate Court No. 3 | 5,560,315 | 5,699,932 | 6,082,327 | 5,941,962 |
| 994 | Probate Court No. 4 | 1,745,466 | 1,848,548 | 2,002,551 | 1,993,423 |
| 995 | Probate Court No. 5 | - | 1,277,167 | 1,657,092 | 1,753,745 |
| Sub-total | | 2,175,058,722 | 2,439,307,253 | 2,669,419,872 | 2,771,411,072 |
| Working Capital | | - | - | 237,649,259 | - |
| Total | | 2,175,058,722 | 2,439,307,253 | 2,907,069,131 | 2,771,411,072 |

Flood Control Operating Funds

| Dept | Department Name | FY23 Actuals | FY24 Actuals | FY25 Adopted | FY26 Proposed |
|------|--|-------------------|--------------------|--------------------|--------------------|
| 090 | Flood Control District – 2890 (Flood Cont. General) | 97,841,486 | 125,567,404 | 241,100,000 | 250,800,000 |
| | Sub-total | 97,841,486 | 125,567,404 | 241,100,000 | 250,800,000 |
| | Working Capital | - | - | - | - |
| | Total | 97,841,486 | 125,567,404 | 241,100,000 | 250,800,000 |

FY26 Proposed General Fund Budget by Goals and Strategic Objectives

The chart below provides a closer look at the Strategic Objectives in the context of the proposed General Fund budget. Each Strategic Objective falls under a Strategic Goal, as summarized on page 28 of this document.



| Category | Description | FY26 Proposed |
|-------------------------------------|--|---------------|
| Goal 1 non-Objective costs/services | Represents all costs/services associated with the respective Strategic Goal, but not with any Strategic Objective. | \$1,253M |
| Goal 2 non-Objective costs/services | | \$76M |
| Goal 3 non-Objective costs/services | | \$41M |
| Goal 4 non-Objective costs/services | | \$54M |
| Goal 5 non-Objective costs/services | | \$3M |
| Goal 6 non-Objective costs/services | | \$19M |

| Category | Description | FY26 Proposed |
|-------------------|---|---------------|
| County Operations | Represents all costs/services associated with Commissioners Court, Government Administration, and Countywide Financial Obligations. | \$819M |
| Objective A | Reduce violent crime across the County | \$186M |
| Objective B | Reduce criminal legal system exposure that does not advance public safety | \$68M |
| Objective C | Improve safety and health conditions in the jail | \$30M |
| Objective D | Reduce racial, ethnic, and economic disparities in the criminal legal system | \$56M |
| Objective E | Increase efficiency across the legal system | \$44M |
| Objective F | Ensure safety and security for all using the County's transportation network in alignment with the County's Vision Zero plan | \$20M |
| Objective G | Expand and optimize multimodal transportation options | \$1M |
| Objective H | Improve the condition and resilience of County transportation, flood control, and other infrastructure | \$5M |
| Objective I | Increase access to safe, clean, and enjoyable green space | \$0M |
| Objective J | Grow the number and size of MWBEs | \$4M |
| Objective K | Provide workers with training and other supports (e.g. child care) to participate fully in the local economy | \$2M |
| Objective L | Foster more living-wage jobs that ensure worker safety, benefits, and stability across all educational levels | \$0M |
| Objective M | Ensure that Harris County remains the best place in the region to start and grow a business, with a focus on equitable economic growth | \$1M |
| Objective N | Improve the health behaviors of community members | \$4M |
| Objective O | Increase access to quality health care, including preventive and behavioral health | \$38M |
| Objective P | Improve children's health outcomes | \$12M |
| Objective Q | Encourage residents, businesses, and public entities to significantly reduce their environmental footprint for the health of our region | \$7M |
| Objective R | Enhance disaster preparedness, response, recovery, and resiliency | \$20M |
| Objective S | Equitably reduce the health, economic, and other impacts of climate change and disasters | \$6M |
| Objective T | Reduce GHG emissions from County operations by 40% by 2030 | \$1M |
| Objective U | Build and preserve affordable housing, particularly for low-income families | \$2M |
| Objective V | Reduce eviction and foreclosure rates among residents | \$0M |
| Objective W | Transition people experiencing homelessness into permanent supportive housing | \$1M |

| Category | Description | FY26 Proposed |
|----------|-------------|---------------|
| | Grand Total | \$2,771M |

Appendix B – Glossary of Terms

| Term | Description |
|--|--|
| Accrual | 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). |
| Ad Valorem Tax | Is a tax whose amount is based on the value of a transaction or of property. |
| Allocation | An amount or portion of a resource assigned to a particular Department. |
| Appraisal | An assessment or estimate of the value of property. |
| Appropriation | The legislative authority to spend and obligate a specified amount from a designated fund account for a specific purpose. |
| ARPA | 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. |
| Bond | 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.” |
| Capital Funds | Funds set aside for purpose of funding a long-lived asset that depreciates over time. |
| Capital Improvement Plan (CIP) | A list of capital projects and funding sources for the next 5-10 years. |
| Capital Improvement Project | 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. |
| Capital Reserve | A fund or account set aside for major long-term investment projects or other anticipated expenses. |
| Carryover | Balances in each fund at the end of the fiscal year that will be the beginning fund balances of the next fiscal year. |
| Carry-Forward | Prior year appropriation that is brought into the current fiscal year to pay for encumbered expenses that have not been paid. |
| Community Development Block Grant (CDBG) | Federal block grant through the Housing and Urban Development Department (HUD) designed to support community development activities to build stronger and more resilient communities. |
| Community Development Block Grant-Disaster Recovery (CDBG-DR) | 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. |

| Term | Description |
|--|--|
| Community Development Block Grant-Mitigation (CDBG-MIT) | 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. |
| Certificates of Obligation (CO) | 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. |
| Current Level of Service (CLS) | The annual OMB pre-decisional projection of the County's costs in the next fiscal year. |
| Cost of Living Adjustments (COLA) | Salary increases designed to maintain purchasing power for employee compensation with inflation. |
| Commercial Paper | 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. |
| Consumer Price Index (CPI) | A measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. |
| Contingency | 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. |
| Debt Service | 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. |
| Deficit | The amount that expenditures exceed projected revenue. |
| Encumbrance | 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. |
| Enterprise Fund | 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. |
| Expenditure | 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. |
| FEAR | Final Estimate of Available Resources prepared by the County Auditor. |

| Term | Description |
|-----------------------------------|--|
| Federal Grants | 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. |
| Fiscal Year (FY) | 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. |
| Fitch Rating | Internationally recognized credit rating agency. |
| Flex Fund | 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. |
| Flood Contract Tax Bonds | 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. |
| Flood Control Bonds | 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. |
| Forfeited Fund | Seized funds awarded to law enforcement entities by federal and state courts. |
| Full-Time Equivalent (FTE) | 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. |
| Fund | 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. |
| General Fund | 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. |
| General Obligation (GO) | 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. |

| Term | Description |
|---|--|
| Grant | 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. |
| Healthcare Fund | The county maintains a separate fund to account for employee healthcare expenses and sources of revenue, including county contributions and employee premiums. |
| Hotel Occupancy Tax (HOT) | 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. |
| I&S Rate | Interest and Sinking is the tax rate needed to generate enough funds to cover all debt service and commercial paper repayments for the year. |
| Indigent Defense | County-provided criminal defense services for those persons accused of a crime that cannot afford to pay for their own lawyer/counsel. |
| Infrastructure Fund | Special Fund created to track Road & Bridge Subdivision Drainage Program costs. |
| M/WBES | Minority and Women Owned Business Enterprises. |
| Maintenance and Operation Rate (M&O) | 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. |
| Maturity | The date on which the principal or stated value of investments or debt obligations is due and may be reclaimed. |
| Mobility Fund | Special Fund to track road and bridge related projects that are part of the county-wide transportation plan linked to the Toll Road network. |
| Mobility-nexus | Having relation to road, street, or highway projects, as defined in Section 284.0031 of the Texas Transportation Code. |
| Moody's | Internationally recognized credit rating agency. |
| Operating Budget | 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. |
| Outcome Budgeting | 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. |
| PEAR | Preliminary Estimate of Available Resources (prepared by the County Auditor). |
| Permanent Improvement Bonds (PIB) | 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. |
| Portfolio | A collection of departments that an OMB Portfolio Manager works closely with to identify budgetary needs. |

| Term | Description |
|--|--|
| Precinct | A defined area for each Harris County Commissioner. |
| Priority Outcomes | 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. |
| Proprietary Funds | 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. |
| Public Improvement Contingency Fund (PIC) | 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.). |
| COVID R&R Fund | Special Fund created to track COVID-related costs that are not expected to be reimbursed by FEMA. |
| Revenue Bonds | Bonds whose debt service is paid through a non-General Fund dedicated revenue stream such as tolls or hotel tax. |
| Request for Proposals (RFP) Process | 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. |
| Road Bonds | General Obligation debts used to fund road projects. |
| Rollover | 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. |
| Standard & Poor's (S&P) | Internationally recognized credit rating firm. |
| SB2 | 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. |
| SB6 | 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. |
| Senior Lien | The first security interest placed upon property at a time before other liens. |
| SFY22 | Short Fiscal Year 2022 (March 2022 - September 2022). |
| Special Revenue Fund | Non-General funds that are supported by something other than property taxes (i.e., special taxes, tolls, fees for service). |
| Subordinate Lien Revenue Bonds | 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. |

| Term | Description |
|---|---|
| Surplus | The amount that revenues or appropriation exceed actual spending. |
| Tax & Subordinate Lien Revenue (HOT) Bonds | 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. |
| Tax Increment Reinvestment Zones (TIRZ) | An economic development tool used by cities and the county to attract developers to invest in projects on vacant land or run-down properties. |
| Transfer | Movement of budget/items between different departments within the same fund or between funds. |
| Truth in Taxation (TNT) | 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 | | FUNDS | | | | | | | PROPRIETARY | | |
|--|------------|---------------------------|----------------------------|--------------------------------------|----------------|-----------------------------|--------------------------|-----------------------------|------------------------|----------------------|---------------------|
| | | GENERAL FUND (1000) | MOBILITY FUND (1070) | GF SUB- FUNDS (¹) | GRANT FUNDS | CAPITAL PROJECT FUNDS | DEBT SERVICE FUNDS | SPECIAL REVENUE FUNDS | TOLL ROAD (5302) | TOLL ROAD (NM) | ENTERPRISE 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 CENTER | ASSESSMENT | 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 | | | |
| 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 | | | | | | | | | |
| JUSTICE OF THE PEACE 5-2 | | X | | | | | X | | | | |
| JUSTICE OF THE PEACE 6-1 | | X | | | | | | | | | |
| JUSTICE OF THE PEACE 6-2 | | X | | | | | | | | | |

* The General Fund Group sub funds include the following funds: IJIS 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 | FUNDS | | | | | | | | | | |
|--|---------------------------|----------------------------|-------------------------|----------------|-----------------------------|--------------------------|-----------------------------|------------------------|----------------------|---------------------|------------------------------|
| | GOVERNMENTAL | | | | | PROPRIETARY | | | | | |
| | GENERAL FUND (1000) | MOBILITY FUND (1070) | GF SUB- FUNDS (1) | 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 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 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 | | | | |

