

Harris County, Texas
Popular Annual Financial Report
For The Fiscal Year Ended September 30, 2024

P A F R



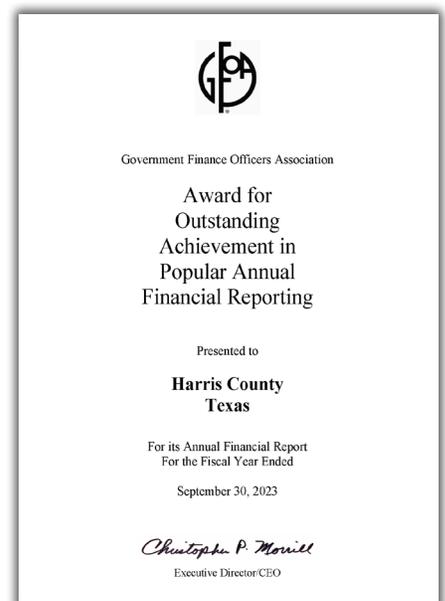
Michael Post, CPA, CIA
Harris County Auditor

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The Government Finance Officers Association of the United States and Canada (GFOA) has given an award for Outstanding Achievement in Popular Annual Financial Reporting to Harris County, Texas, for the fiscal year ended September 30, 2023. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentational understandability and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report conforms to the Popular Annual Financial Reporting requirements, and therefore are submitting it to the GFOA.



A Message from the County Auditor

I am pleased to present the Harris County Popular Annual Financial Report (PAFR) for the fiscal year ended September 30, 2024. The purpose of this report is to provide an overview of the County's finances in a format that is readable and easy to understand. The PAFR is designed to provide a summary of the County's financial position as well as an overview of economic, demographic, and other trends in the local economy.



The PAFR is prepared by the Harris County Auditor's Office, using financial information taken from the 2024 Annual Comprehensive Financial Report. The Annual Comprehensive Financial Report includes full financial statements and note disclosures for all County funds and component units, prepared in accordance with Generally Accepted Accounting Principles (GAAP). The Annual Comprehensive Financial Report was audited by Deloitte and Touche, LLP, and received an unmodified opinion.

The PAFR condenses and simplifies information found in the Annual Comprehensive Financial Report, and is not intended to replace the Annual Comprehensive Financial Report. Information in the PAFR is unaudited and is not prepared in accordance with GAAP, due to its condensed and simplified presentation.

Those seeking a deeper understanding of the County's finances are encouraged to review a copy of the County's Annual Comprehensive Financial Report, which is available on the County Auditor's website at www.harriscountytexas.gov/auditor.

I invite you to share any questions, feedback or recommendations you may have by contacting our office at 832-927-4600.

Sincerely,

A handwritten signature in black ink that reads "Michael Post". The signature is written in a cursive, professional style.

Michael Post, CPA, CIA
Harris County Auditor

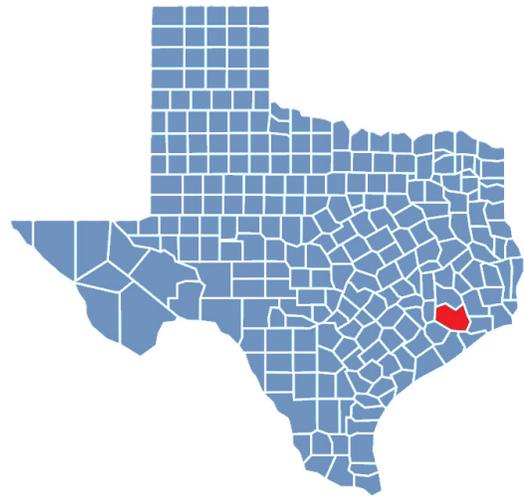
Profile of Harris County

A Brief History

Archaeological sites in Harris County reveal evidence of human habitation as far back as 6,000 years ago. In 1528, the Texas Gulf Coast was claimed by Spain, and in 1821 the region became part of an independent Mexico. The Mexican government granted Stephen F. Austin permission to establish a colony that included Harris County. In 1826, John R. Harris, one of the colony's early settlers, opened a store and built a saw mill where Brays Bayou joined Buffalo Bayou. After Texas became independent, Harrisburg County was formed, but in 1839, the county's name was changed to Harris County in honor of John R. Harris.

In 1836, two other early Harris County settlers, A. C. and John Allen, set aside a full square block in their original plat of Houston for a County Courthouse. It was called "Courthouse Square." In March of 1837, county government convened under the boughs of a Courthouse Square tree until a courthouse could be built. In 1838, the County's first courthouse was completed and was situated on the northwest corner of the square. It was a crude log cabin with a broad passage between the two rooms. On one side of the passage was a courtroom and the other was a jail. The jail was simply a square log box having neither doors nor windows. A trap door in the roof was used to lower prisoners inside with a ladder.

In 1851, a two-story brick structure was built and stood staunchly until 1857, when "instability in the walls" raised fears and it was vacated. In 1860, a \$25,000 two-story masonry structure was begun, but was converted into a



Confederate ammunition factory and military officers' quarters.

After the Civil War, repairs and remodeling went on for 15 years. In 1882, a storm damaged the building so badly it was declared unsafe and torn down to make room for a "larger and more pretentious building." A Victorian style structure, costing \$98,000 and hailed as a "first-class" courthouse, was built in 1884. It stood for 25 years before being replaced in 1910.

The fifth courthouse was constructed of pink Texas granite and brick, reaching 210 feet into the modest Houston skyline. In 1910, this was almost 100 feet above the highest point of any other Houston building. The stairwell and rotunda were lined with "the most perfectly matched marble in the United States." Every piece was measured and fitted at the Georgia quarry, and the panels were placed so that the veins of the marble formed all kinds of figures - from owls and peacocks to women's figures. The courthouse attracted visitors from all over the country. It is still in use today and houses the Texas Judicial Branch of the Courts of Appeals.

Geographic Location and Population

Harris County is located in the Gulf Coast region of Texas, approximately 50 miles from the Gulf of Mexico, and covers over 1,700 square miles with an estimated 5 million residents. Harris County continues to be the nation's third largest county in terms of population and one of the fastest growing counties with 35% growth since 2003. Over a 20-year period, Harris County's population has grown more than twice as fast as the nation's population.



Services

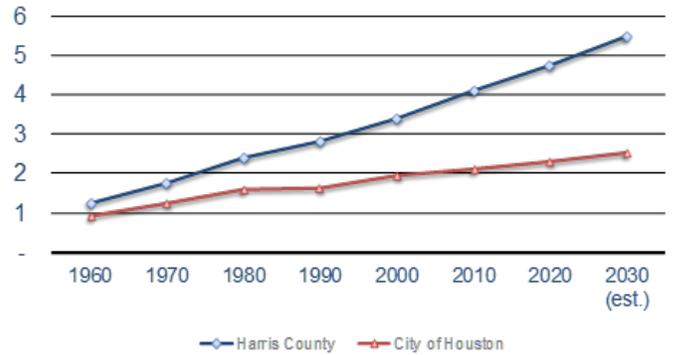
Harris County is a political subdivision of the State of Texas, and Commissioners Court is the governing body of the County. It is composed of the County Judge, elected from the County at large, and four Commissioners, each elected from a separate precinct. All are elected for four-year terms. The County Judge is the presiding officer of the Commissioners Court.

The County (the primary government) and its component units, solely or in cooperation with other local governmental entities, provide a full range of services as allowed by the Texas Constitution and Statutes including construction and maintenance of roads and bridges, health and housing services, social services, judicial and law enforcement, juvenile and adult justice programs, economic development, a library system, parks, recreation and cultural enrichment, flood control, a sports and entertainment complex, and general administration.

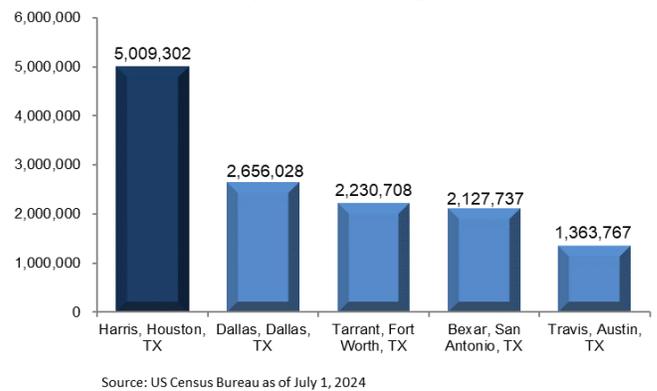


Theater District, Downtown Houston

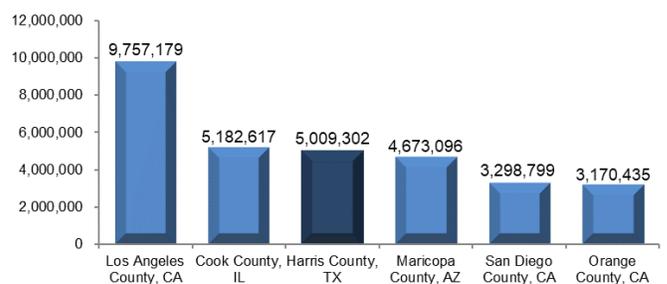
Harris County Population vs City of Houston (millions)



Harris County Population - Largest in Texas



Harris County Population - 3rd Largest in the Nation



Note:

Metropolitan New York is comprised of five (5) boroughs. The most populous borough, Brooklyn (Kings County), has an estimated population of 2.61M.

Source: US Census Bureau as of July 1, 2024

Economic Outlook for Harris County

Economic conditions have a direct impact on the County's revenues and demand for services. Harris County has experienced tremendous growth since the start of the 21st century with an expanding, diversified local economy that has outperformed most of the country. The energy business has played a large part in this growth, along with the relatively low cost of living, affordable housing, and an expanding transportation system.

The Houston region is designated as the Houston-The Woodlands-Sugar Land Metropolitan Statistical Area (MSA), and it comprises Harris County and eight other counties. The U.S. Bureau of Economic Analysis estimates metro Houston's Gross Domestic Product (GDP) at approximately \$696.9 billion. Twenty-four companies on the 2024 Fortune 500 list are headquartered in the Houston area. No single industry dominates Houston employment.

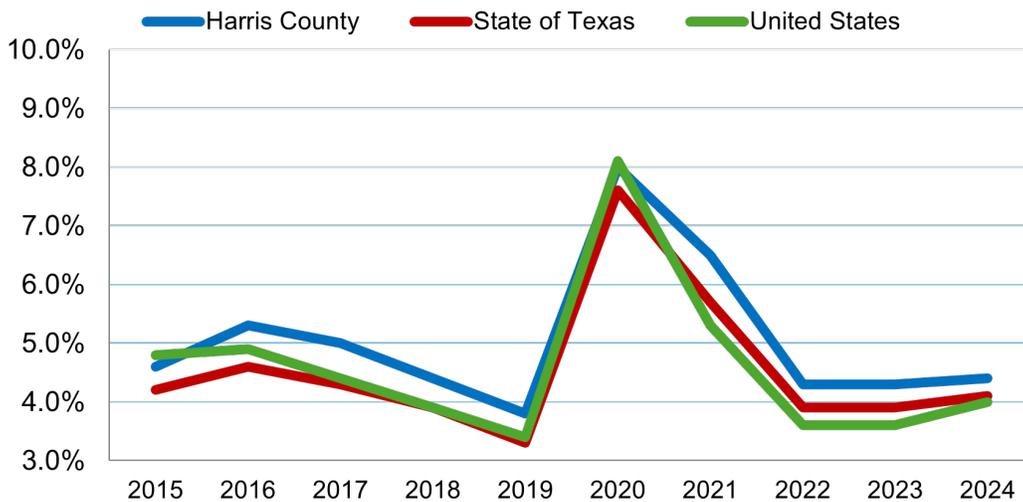
The current price of West Texas Intermediate (WTI) crude oil as of September 2024 is approximately \$70 per barrel, which is a decrease from September 2023 per the U.S. Energy Information Administration. Oil prices decreased in the last year due to many factors in the economy.

The preliminary September 2024 unemployment rate for the Houston MSA was 4.4% compared to the national average of 4.1%. The State's preliminary unemployment rate for September 2024 was 4.1%.

The Houston MSA area had a Consumer Price Index (CPI) that was 0.2% higher than other large urban areas as calculated for September 2024 by the Bureau of Labor Statistics. The Houston area's higher CPI is due in part to a higher CPI for all items, less food and energy, than other large urban areas.

Houston has one of the world's busiest ports and an excellent airport system that are integral components of the regional economy. Port Houston is one of the largest ports in the world. Port Houston includes the Houston ship channel, which connects the Houston area terminals and the Gulf of Mexico and is the location of one of the world's largest petrochemical complexes. The Houston Airport System includes three airports and has nonstop flights from Houston to more than 182 destinations and five continents. The airport system served over 62.6 million passengers in the 12 months ending October 2024 and is recognized worldwide as a key global gateway with strong connectivity to Latin America.

Unemployment Rates



Note: Rates as of December 31 each year

Per the Multiple Listing Service of the Houston Association of Realtors, sales of single-family homes increased 1.7% in September of 2024 versus September of 2023. The Greater Houston Housing Market showed signs of stability after recent market fluctuations. Inventory expanded from a 3.4-months' supply to 4.4 months over the last 12 months, remaining unchanged from the previous month and the highest since September 2012.



University of Houston Downtown

Educational opportunities play a key role in Harris County's quality of life. The County has a number of acclaimed school districts and outstanding colleges and universities. Major institutions of higher learning include Rice University, Texas Southern University, University of Houston, University of St. Thomas, and Houston Baptist University. Houston's four medical schools are the University of Texas Medical School, Baylor College of Medicine, the Houston campus of the Texas A&M Health Science Center College of Medicine, and the University of Houston Medical School.



Rice University

The County's major hospitals consistently rank among the nation's top institutions. Many of these facilities are located in the Texas Medical Center, a non-profit organization devoted to health education, research, and patient care. Located just south of downtown Houston, the Texas Medical Center includes 21 hospitals and eight academic and research institutions and employs over one hundred thousand people. The Texas Medical Center is at the forefront of research and treatment of cancer and heart disease.

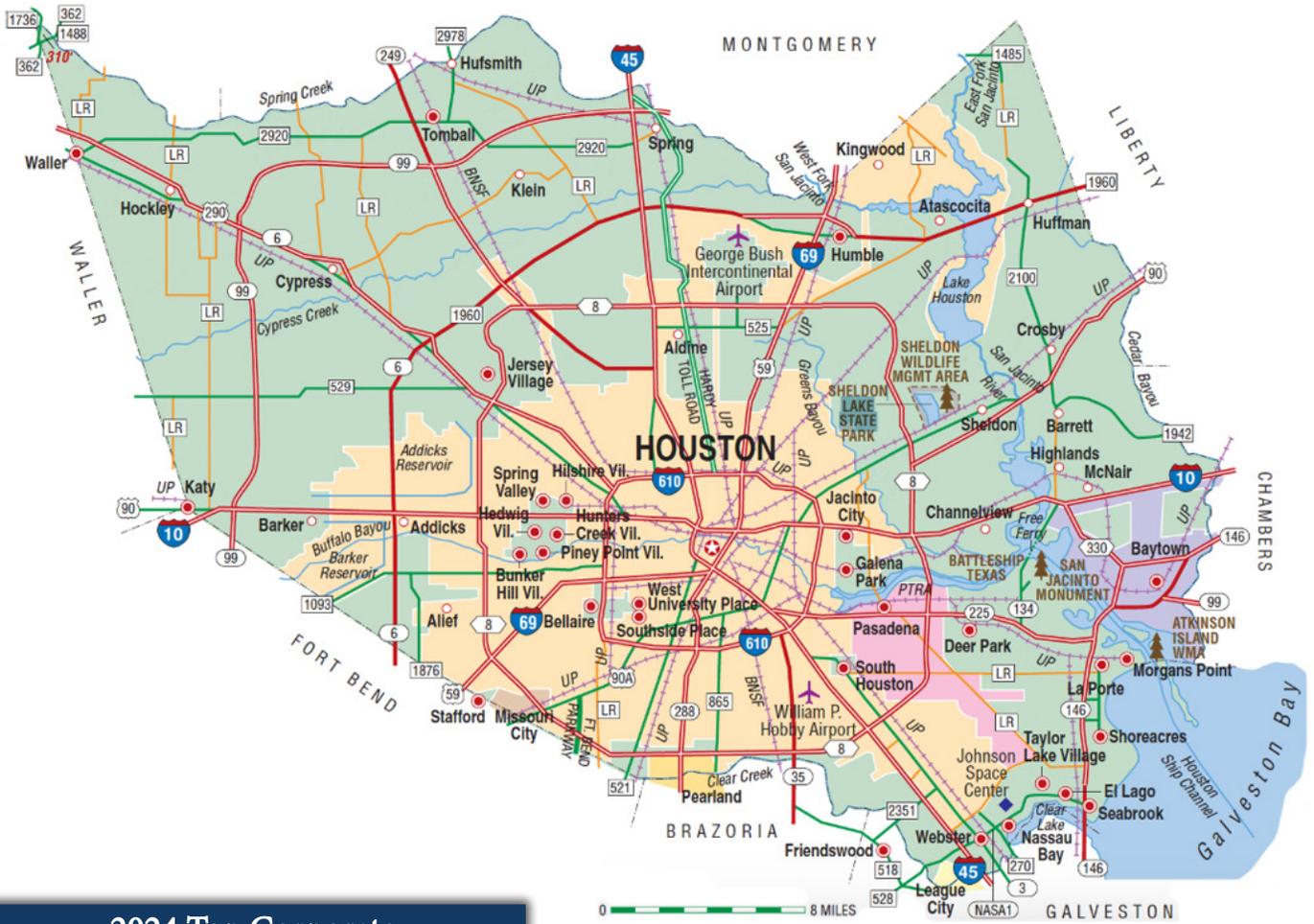


Methodist Hospital - Texas Medical Center

Cultural attractions within Houston include a thriving theater district and numerous museums. Year-round resident companies in the major performing arts include the Houston Symphony Orchestra, the Houston Grand Opera, the Houston Ballet, and the Alley Theater. Major museums include the Museum of Fine Arts, the Contemporary Arts Museum, and The Menil Collection.

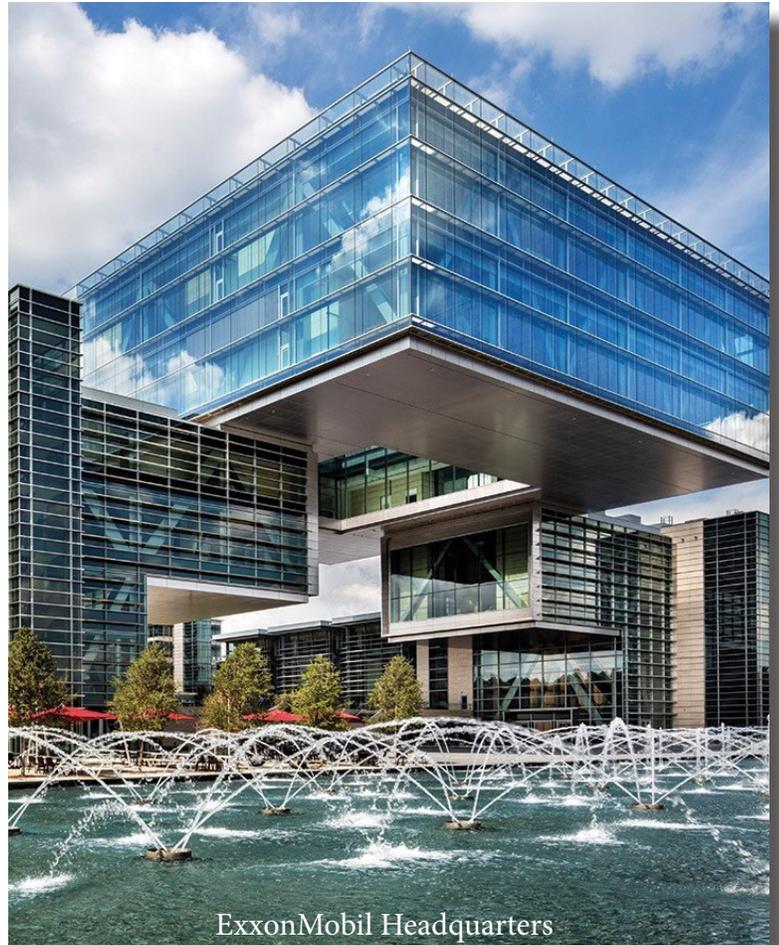


Houston Museum of Natural Sciences



2024 Top Corporate Employers in Harris County

- Amazon
- Baylor College of Medicine
- Chevron
- CHI St. Luke's Health
- ExxonMobil
- Halliburton
- Harris Health
- H-E-B
- Houston Methodist
- Memorial Hermann Health System
- NOV
- S&B Engineers and Constructors, Ltd.
- Shell Oil Company
- SLB
- Texas Children's Hospital
- United Airlines
- University of Houston
- UT Health Houston
- UT MD Anderson Cancer Center
- Walmart



ExxonMobil Headquarters

Financial Position Statement

The Harris County Financial Position Statement, known in accounting terms as the “Statement of Net Position,” presents the financial condition of the County at a specific point in time (in this case, as of the end of the County’s fiscal year September 30, 2024, and fiscal year ended September 30, 2023).

Financial Statement Comments

The financial information in the Harris County Statement of Net Position is derived from information presented in Harris County’s Annual Comprehensive Financial Report for 2024. The report is lengthy and somewhat complex. However, it is available on the County Auditor’s webpage, www.harriscountytexas.gov/auditor. The condensed statements presented herein do not include the detail presented in the Annual Comprehensive Financial Report, including footnotes required for full disclosure.

In addition, the statements do not include information related to Harris County’s discrete component units (separate legal entities whose financial information is provided in the Annual Comprehensive Financial Report separately from the County’s financial information).

The Annual Comprehensive Financial Report distinguishes between Governmental Activities (Governmental Funds) and Business-Type Activities (Proprietary Funds). Governmental Activities are generally financed through taxes, intergovernmental revenues, fines, grants, etc. Business-Type Activities such as Harris County’s Toll Road Authority are financed by fees charged to external parties for goods or services. The Statement of Net Position and the Financial Activity Statement, included in this PAFR, combine Governmental Activities and Business-Type Activities for reporting purposes.

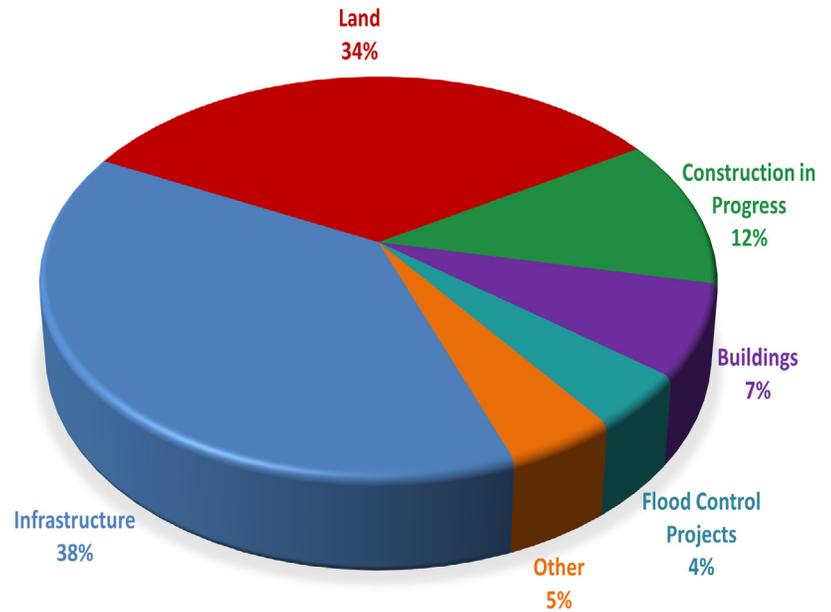
| Harris County Statement of Net Position (in millions) | | |
|----------------------------------------------------------|-----------|-----------|
| | 2024 | 2023 |
| Current and other assets | \$ 6,465 | \$ 5,309 |
| Capital assets | 16,936 | 16,390 |
| Total assets | 23,401 | 21,699 |
| Deferred outflows of resources | 1,916 | 1,465 |
| Current and other liabilities | 1,578 | 1,589 |
| Long-term liabilities (including current portion) | 11,669 | 9,499 |
| Total liabilities | 13,247 | 11,088 |
| Deferred inflows of resources | 1,113 | 1,315 |
| Net position: | | |
| Net investment in capital assets | 11,232 | 11,265 |
| Restricted | 1,923 | 1,768 |
| Unrestricted | (2,198) | (2,272) |
| Total net position | \$ 10,957 | \$ 10,761 |

Capital Assets

The County’s capital assets include land, improvements, structures, park improvements and facilities, infrastructure, equipment, vehicles, machinery, other tangible and intangible assets, and construction in progress. Major capital asset projects include the following:

- The County has several ongoing capital improvement projects, including replacement facilities for many of the Harris County Sheriff’s Department operations and renovations to other buildings as well as improvements to County roads.
- The Flood Control District participates in ongoing flood damage reduction and mitigation projects to reduce flood risk within the County.
- The Harris County Toll Road Authority has several ongoing construction projects including the Hardy Toll Road Downtown Connector, the Ship Channel Bridge, and the widening of portions of the Sam Houston Tollway.

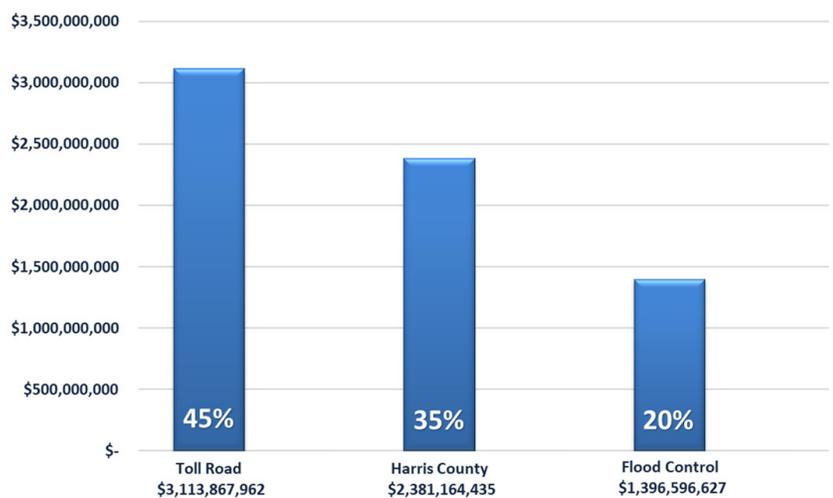
Capital Assets at September 30, 2024



Bonded Debt and Commercial Paper

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation, and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County’s full faith and credit pledged toward the payment of this debt. Revenue Bonds are generally payable from the pledged revenue generated by the respective activity for which the bonds are issued. In addition to the outstanding bonded debt of the County, the Commissioners Court has established a general obligation commercial paper program secured by ad valorem taxes for the purpose of financing various short-term assets and temporary construction financing for certain long-term capital assets.

Bonds Payable at September 30, 2024



Statement of Revenues, Expenditures and Changes in Fund Balances

The Statement of Revenues, Expenditures and Changes in Fund Balances provides a record of funds received and spent during the year for governmental funds, with the difference between the two resulting in the current year change in fund balance.

| Harris County Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds | | | |
|----------------------------------------------------------------------------------------------------------------|--------------|--------------|---|
| (in thousands) | | | |
| | 2024 | 2023 | |
| REVENUES | | | |
| Taxes | \$ 2,435,836 | \$ 2,172,802 | |
| Charges for services | 369,448 | 342,131 | |
| User fees | - | 162 | |
| Fines and forfeitures | 14,845 | 15,143 | |
| Lease revenue | 3,210 | 1,865 | |
| Intergovernmental | 1,069,455 | 720,981 | * |
| Earnings on investments | 187,261 | 145,280 | |
| Miscellaneous | 233,995 | 227,562 | |
| Total revenues | 4,314,050 | 3,625,926 | |
| EXPENDITURES | | | |
| Current operating | 3,849,777 | 3,191,040 | |
| Capital outlay | 704,785 | 509,344 | |
| Debt service | 416,435 | 177,725 | |
| Total expenditures | 4,970,997 | 3,878,109 | |
| Excess (deficiency) of revenues under expenditures | (656,947) | (252,183) | |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in (out) net | 192,342 | 376,647 | |
| Debt issuances | 759,204 | 550,372 | |
| Proceeds from sale of capital assets | 5,655 | 8,743 | |
| Issuance of leases and SBITA | 94,693 | - | |
| Total other financing sources (uses) | 1,051,894 | 935,762 | |
| Net changes in fund balances | 394,947 | 683,579 | |
| Fund balances, beginning | 2,017,092 | 1,333,513 | * |
| Fund balances, ending | \$ 2,412,039 | 2,017,092 | * |

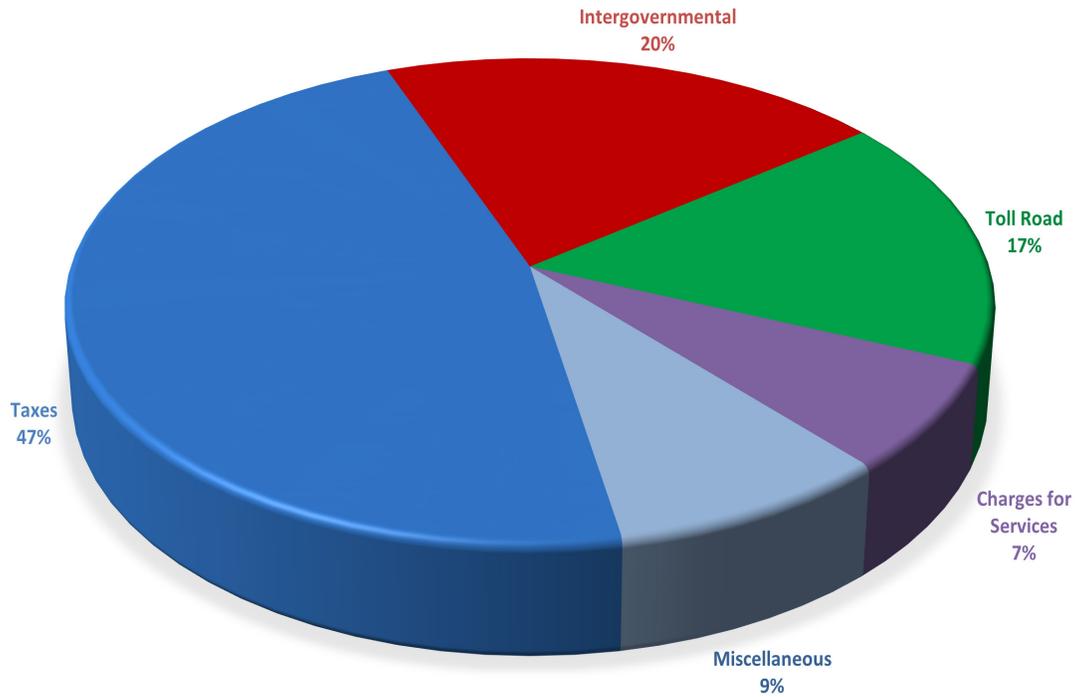
* Restated as a result of an error in recognizing Grants revenue that did not meet the availability criteria. The County has restated Intergovernmental revenue for September 30, 2023, and beginning fund balances for the years ended September 30, 2023, and September 30, 2024. See Harris County Annual Comprehensive Financial Report Note 16 for more information.

Statement of Revenues, Expenses and Changes in Net Position

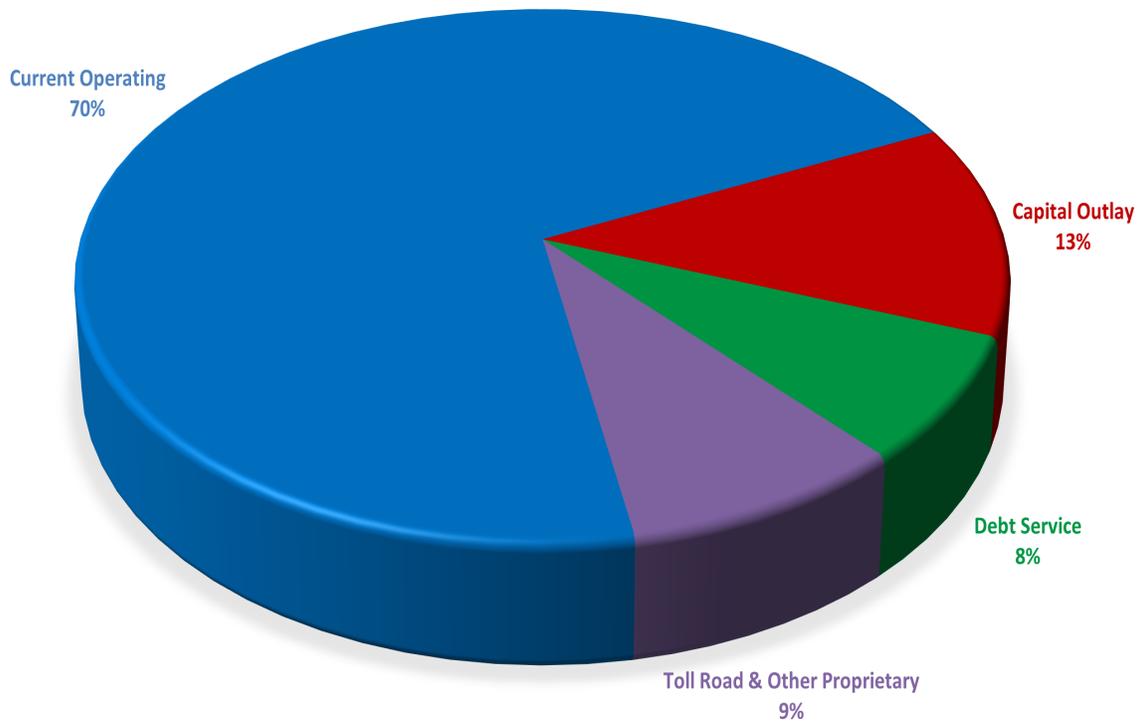
The Statement of Revenues, Expenses and Changes in Net Position provides a record of funds received and spent during the year for proprietary funds, with the difference between the two resulting in the current year change in net position.

| Harris County Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds (in thousands) | | | |
|-----------------------------------------------------------------------------------------------------------------------------|--------------|----|-----------|
| | 2024 | | 2023 |
| OPERATING REVENUES | | | |
| Toll revenues | \$ 874,475 | \$ | 896,351 |
| Sales | 6,389 | | 12,516 |
| User fees | 5,148 | | 5,261 |
| Miscellaneous | 91 | | 152 |
| Total operating revenues | 886,103 | | 914,280 |
| OPERATING EXPENSES | | | |
| Salaries | 97,731 | | 81,350 |
| Materials and supplies | 24,575 | | 30,838 |
| Services and fees | 221,600 | | 219,483 |
| Utilities | 4,630 | | 4,402 |
| Transportation and travel | 4,165 | | 4,356 |
| Depreciation and amortization | 127,707 | | 114,568 |
| Total operating expenses | 480,408 | | 454,997 |
| Operating income/(loss) | 405,695 | | 459,283 |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Earnings on investments | 88,067 | | 39,014 |
| Lease income | 8 | | 8 |
| Interest expense | (84,303) | | (73,092) |
| Debt service fees | (4,926) | | (1,435) |
| Gain/(Loss) on disposal of capital assets | 338 | | (3,389) |
| Bond refunding loss amortization | (1,098) | | (1,315) |
| Other nonoperating revenue | 1,777 | | 1,944 |
| Total nonoperating revenues (expenses) | (137) | | (38,265) |
| Income (loss) before transfers | 405,558 | | 421,018 |
| Transfers out | (193,403) | | (369,300) |
| Total transfers | (193,403) | | (369,300) |
| Change in net position | 212,155 | | 51,718 |
| Net position, beginning | 1,993,174 | | 1,941,456 |
| Net position, ending | \$ 2,205,329 | \$ | 1,993,174 |

Revenues by Source Fiscal Year Ended September 30, 2024



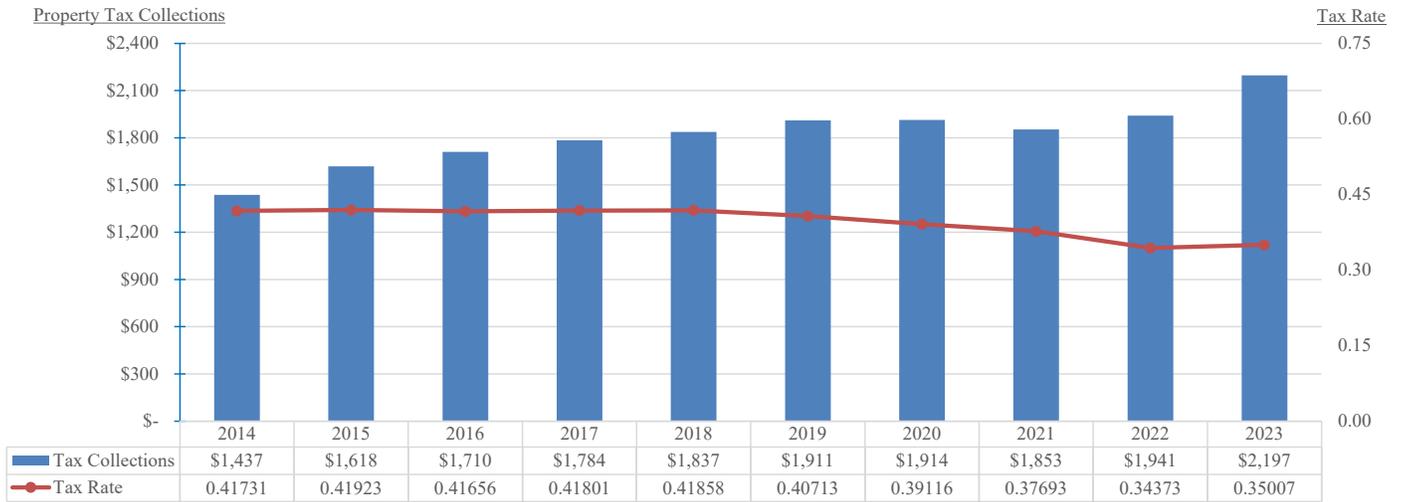
Operating Expenses Fiscal Year Ended September 30, 2024



Property Taxes

Property taxes are the largest revenue source for general fund revenue activities, representing approximately 78% of the total resources received. The taxable assessed value was \$643,583,022,927 at September 30, 2024.

Harris County Tax Rates and Property Tax Collections (in millions) by Tax Year
(excludes Flood Control District)

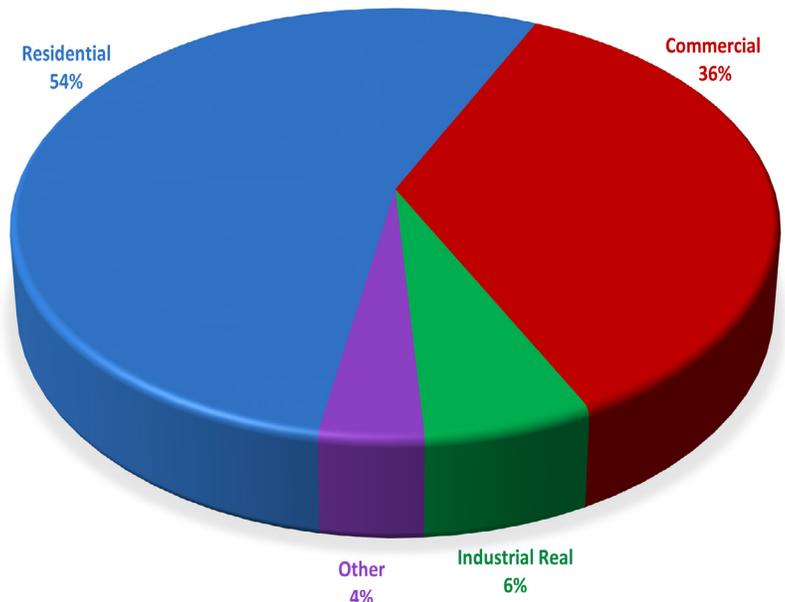


Harris County, Texas 2024 Principal Property Taxpayers

- CenterPoint Energy Inc.
- ExxonMobil Corp.
- Chevron Chemical Company
- Equistar Chemicals LP
- LYB Channelview POTBA LLC
- Lyondell Chemical
- HEB Grocery Co. LP
- United Airlines Inc.
- Palmetto TransOceanic LLC
- Walmart
- Liberty Property
- Daikin Comfort Technologies
- Shell Oil Co.
- Total Petrochemicals
- Valero Energy Corp.

Source: Harris County Tax Assessor's Office

Harris County, Texas
Tax Year 2023 Assessed Taxable Value by Type



Source: Harris Central Appraisal District's Certified Roll as of September 30, 2024

County Ad Valorem Tax Rates for Tax Year (TY) 2023 and 2022

| <u>Purpose</u> | <u>TY2023</u> | <u>TY2022</u> | <u>Difference</u> |
|---------------------------------------------------|-------------------|-------------------|---------------------|
| Harris County | | | |
| Maintenance & Operation | \$ 0.30281 | \$ 0.30105 | \$ 0.00176 |
| County Debt Service | 0.04726 | 0.04268 | 0.00458 |
| Total Harris County Tax Rate | 0.35007 | 0.34373 | 0.00634 |
| | | | |
| Harris County Flood Control District M&O | 0.02010 | 0.02043 | (0.00033) |
| Harris County Flood Control District Debt Service | 0.01095 | 0.01012 | (0.00083) |
| Port of Houston Authority Debt Service | 0.00574 | 0.00799 | (0.00225) |
| Harris County Hospital District M&O | 0.14206 | 0.14678 | (0.00472) |
| Harris County Hospital District Debt Service | 0.00137 | 0.00153 | (0.00016) |
| Total County-Wide Ad Valorem Tax Rate | \$ 0.53029 | \$ 0.53058 | \$ (0.00029) |

Table reflects ad valorem tax rates per \$100 of assessed value levied by Harris County

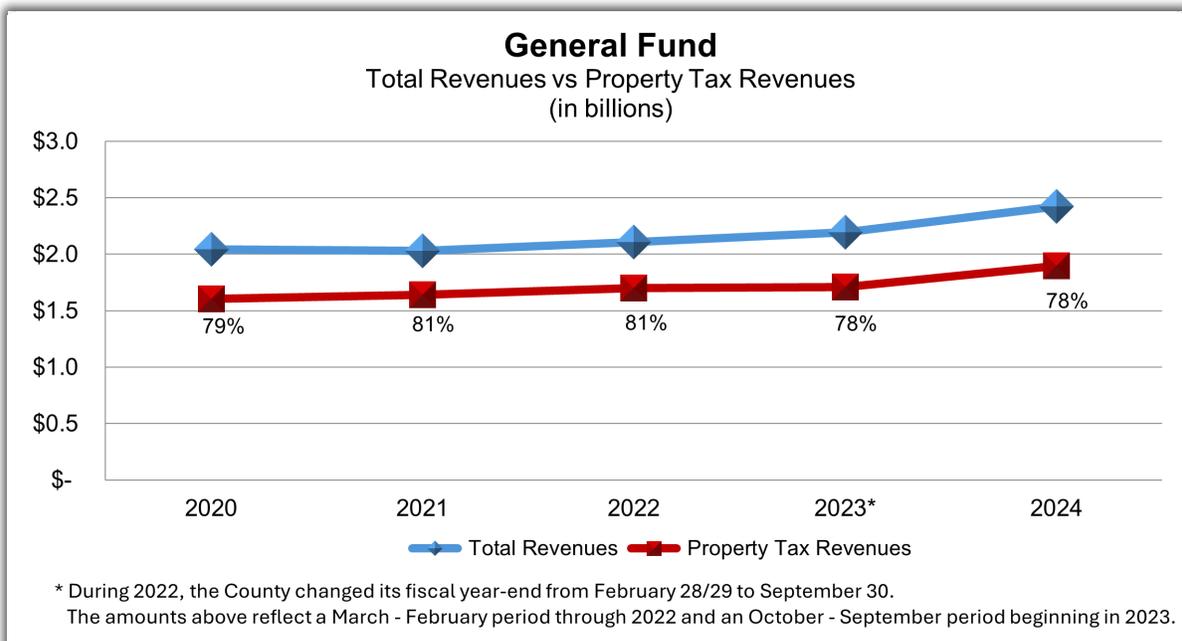
Harris County Property Tax Exemptions Tax Year 2023 Exemptions

| <u>Category</u> | <u>Exemption Amount</u> | <u>Forgone Revenue</u> |
|-----------------------|-------------------------|------------------------|
| Homestead | 20% | \$ 207,247,224 |
| Disability | \$275,000 | 12,953,118 |
| Over Age 65 Exemption | \$275,000 | 182,177,627 |
| Total | | \$ 402,377,969 |

Harris County Tax Rate: 0.350070

Note: Additionally, the State of Texas provides exemptions for veterans.

Source: Harris County Tax Assessor's Office & Harris Central Appraisal District (HCAD)



Other Financial Initiatives

Major Initiatives

Harris County – Maintaining and expanding Harris County facilities, transportation systems, and infrastructure, to serve a rapidly growing population is a challenging and essential function of the County. As such, the County provides annual updates to its capital improvement program. Major Initiatives include:

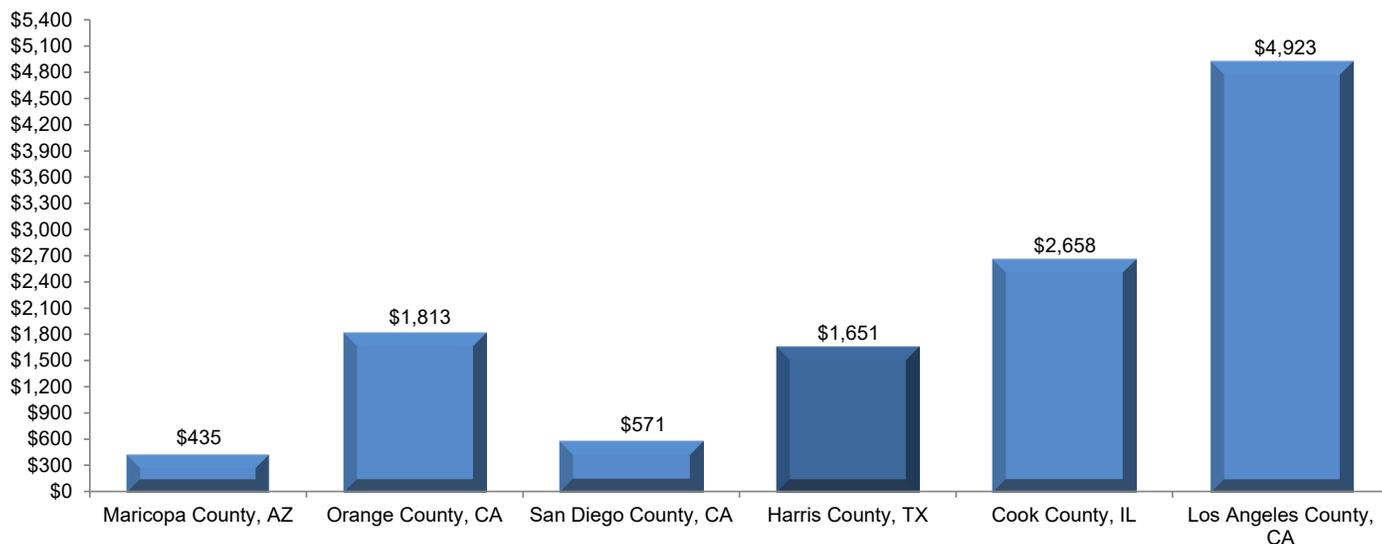
- Ship Channel Bridge – This is the largest single capital improvement program investment in County history to replace the outdated bridge and improve safety for drivers and Ship Channel users.
- Riverside Health and Safety Complex – The complex will repurpose historical buildings to host the ACCESS Harris initiative and community engagement centers. Additionally, a new building will serve as the headquarters for Harris County Public Health.
- Adult Detention Facility Renovation – The program will address urgent deferred maintenance needs at adult detention facilities, including security, emergency generators, fire alarms, fire sprinklers, communications, elevators, plumbing, electrical, heating, ventilation, and air conditioning (HVAC) to ensure detention facilities can operate safely in the coming years.
- Investments in Voting – Upgrading voting equipment across the County, including additional marking machines, controllers, ballot scanners, and related equipment to accommodate upcoming elections. Capital investments have been approved for upgrades in voting equipment storage facilities, including shelving and other warehouse infrastructure.
- 1010 Lamar renovations – The recently acquired 20-story building will be renovated and upgraded inside and out to optimize space utilization and mechanical, electrical, and plumbing systems.
- Commissioners Court office non-voted debt – Commissioners Court authorized non-voted debt to be allocated to Commissioners Court offices to improve facilities and purchase equipment or vehicles to directly support our residents.

Flood Control District – The most notable initiative for the District is the 2018 Flood Control Bond Program, which includes significant initial investment in “worst-first” projects to achieve equitable flood mitigation; significant construction using CDBG-MIT grant funds on both the Harris County Engineering Department-led Road and Bridge Subdivision Drainage Program and the District-led portion of the Bond Program is expected to begin in fiscal year 2025.

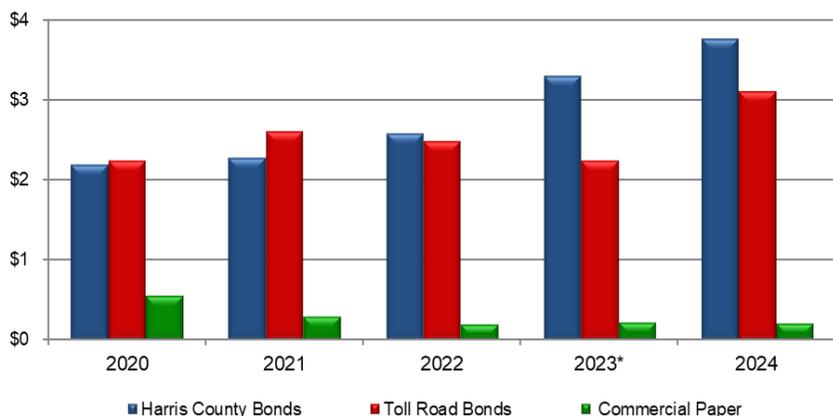
Toll Road Authority – The Authority’s conversion of the County’s toll road system to an all-electronic tolling operation is currently underway as approved by Commissioners Court. In January 2023, Commissioners Court approved a Toll Setting Policy to address the Authority’s current operational structure, specifically the elimination of cash tolls in the lanes, and lowering the proposed tolls by providing a 10% discount for 2-axle EZ Tag account holders. The updated policy with the discount went into effect on September 4, 2023. The Authority foresees that the updated Toll Setting Policy and the EZ Tag discount will encourage additional customers to sign up to obtain an EZ Tag and the traffic on the toll road will increase. In addition, the Authority continues to focus on a strategic plan to chart a roadmap for the future of the agency with these main areas of focus: a framework for resiliency and sustainability programming and long-range capital planning, which advances projects in line with Commissioners Court’s overall vision for transportation for the County.

Other Financial Information

Governmental Activities Long-Term Liabilities Per Capita Compared to Other Counties



Outstanding Commercial Paper and Bond Indebtedness (in billions)



Note: Harris County Bonds also include Flood Control Bonds

* During 2022, the County changed its fiscal year-end from February 28/29 to September 30.

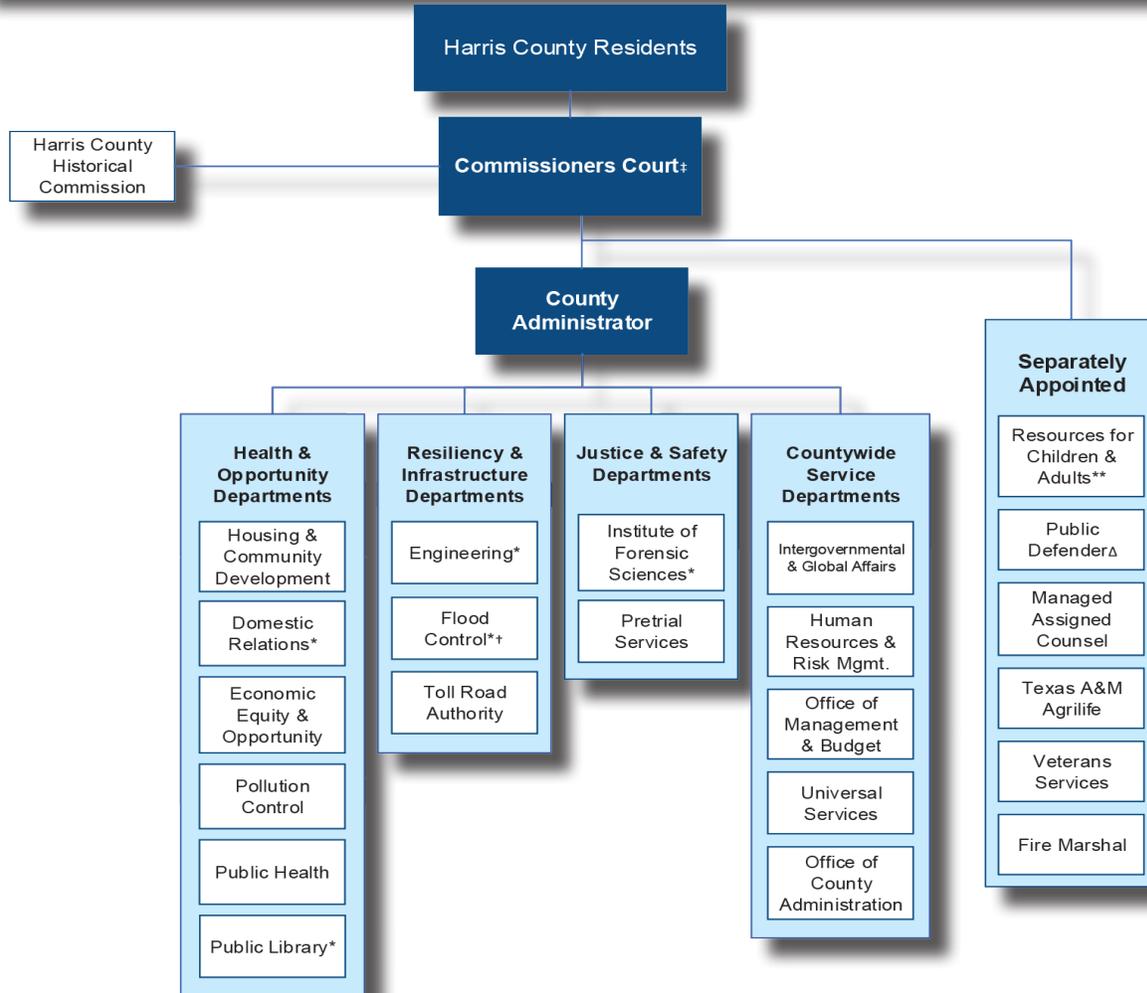
The amounts above reflect a Mar - Feb period through 2022 and an Oct - Sep period beginning in 2023.

Harris County Long-Term Bond Ratings

| Bond Rating Service | Bond Rating |
|----------------------------------|-------------|
| Moody's Investors Service, Inc. | Aaa |
| Standard & Poor's Rating Service | AAA |
| Fitch IBA, Inc. | AAA |

The best companies, governments, and organizations receive AAA ratings. Borrowing is less costly with a high bond rating.

Countywide Organizational Chart



| Elected Officials*** | | | | | | |
|----------------------|--------------------------|-----------------------|------------------|----------------------|------------------------|------------------|
| Sheriff's Office | Constables Precincts 1-8 | District Attorney | District Clerk | County Courts at Law | County Clerk | County Treasurer |
| District Courts | Probate Courts | Justices of the Peace | Courts of Appeal | County Attorney | Tax Assessor-Collector | |

| Other Departments*** | | | | | | |
|----------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------|
| County Auditor (Appointed by District Judges) | Purchasing Agent (Appointed by Purchasing Board) | Children's Assessment Center (Director appointed by a separate board) | Civil Service Commission (Appointed by Commissioners Court, Sheriff & District Attorney) | Office of Court Management (Director appointed by Criminal Courts at Law Judges) | Community Supervisions & Corrections (Director appointed by District Judges) | Juvenile Probation (Director appointed by Juvenile Board) |
| District Court Management (Director appointed by District Judges) | Law Library (Director appointed by County Attorney) | | | | | |

Notes

- * Hiring and firing of department head by the County Administrator require ratification by Commissioners Court.
- ** Hiring and firing of department head done by a board or group of elected officials other than Commissioners Court.
- *** Elected officials and other departments may or may not have their funding approved through Commissioners Court and may or may not receive coordination support for budget, agenda, and operations from the Office of County Administration.
- Δ Hiring and firing of department head by Commissioners Court must take into account recommendations of a separate board.
- † 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.
- ‡ County Judge oversees the Office of Homeland Security and Emergency Management.

Quick Links and Component Units

Quick Links on Harris County's Website

<http://www.harriscountytexas.gov>

[Adopt a Pet](#) - Find a companion animal to become a part of your family

[County Budget](#) - Harris County Budget and Debt Information

[County Disbursement Report](#) - Harris County's Disbursement Report by Month

[Employee Links](#) - Health, Financial, and HR Resources

[Employment Opportunities](#) - Employment application and available openings

[HB 1378: Local Government Debt Transparency](#) - Harris County and the Flood Control District debt information in compliance with HB 1378

[Harris County Commissioner Precinct Redistricting](#) - Redistricting for Harris County Commissioner Court Precincts based on 2020 Census data

[Harris County Financial Transparency](#) - Financial information including debt information, annual utility usage and expenses, financial reports, budgets, and other Accounts Payable information

[Harris County Justice of the Peace Precinct Map](#) - Current Map of Harris County Justice of the Peace Precinct Map

[Harris Votes](#) - County Clerk's Voter Information Resources

[Notice of Adopted 2024 Tax Rates](#) - Harris County, Harris County Flood Control District, Harris County Port of Houston Authority and Harris County Hospital District dba Harris Health

[Notice of Redrawn County Election Precincts](#) - To comply with the Texas Election Code, Harris County has redrawn the boundaries of six county election precincts

[SB 65: Contracts for Services](#) - Legislative liaison services contracts in compliance with SB 65



Scan for more details

Harris County Component Units

- Harris County Flood Control District
- Harris County Sports & Convention Corporation
- Harris County Redevelopment Authority
- Harris County Hospital District, dba Harris Health System
- Harris Center for Mental Health and IDD (formerly MHMRA of Harris County)
- Harris County Housing Finance Corporation
- Harris County Industrial Development Corporation
- Children's Assessment Center Foundation, Inc.
- Harris County Health Facilities Development Corporation
- Harris County Cultural Education Facilities Finance Corporation
- Friends of CountyPets



Information Sources

The following sources were used to compile this report:

Data Axle Reference Solutions
Greater Houston Partnership
Handbook of Texas Online
Harris Central Appraisal District
Harris County Flood Control District
Harris County Tax Assessor's Office
Harris County Toll Road Authority
Houston Association of Realtors
Houston Business Journal of Lists
Metropolitan Transit Authority
Texas Workforce Commission
U.S. Bureau of Economic Analysis
U.S. Bureau of Labor Statistics
U.S. Census Bureau
U.S. Energy Information Administration

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