

**Leslie Wilks Garcia, C.P.A., M.Jur.**  
*First Assistant County Auditor*



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**MICHAEL POST, C.P.A., M.B.A.**  
**HARRIS COUNTY AUDITOR**

January 10, 2023

Commissioners Court  
Harris County, Texas

**RE: Certification of Supplemental Estimates of Revenue Fiscal Year (FY) 2023**

Dear Court Members


Chapter 111 of the Local Government Code states the County Auditor shall certify any funds received after the start of the fiscal year from grant aid money, intergovernmental contracts and revenue sources not anticipated before the adoption of the County Budget.

This certification encompasses amounts originally included as available resources in one fund that are now transferring to other funds.

Based on this authorization, the County Auditor certifies the receipt, or contract to receive, the funds as listed on the attached schedule.

These amounts were not included in the adopted FY 2023 budget for the respective Harris County funds since the county was unaware of these sources of revenue. Therefore, upon this certification, the Commissioners Court shall adopt supplemental budgets for FY 2023 and revenue adjustments will be recorded.

Sincerely,

  
For Michael Post  
County Auditor

Cc: Hank Griffith, Office of Management & Budget  
Mike Mattingly, Office of Management & Budget  
Eric Cadow, Office of Management & Budget  
Craig Atkins, CSD  
Bethanne Smith, Commissioner Precinct 3  
Wendi Welch, Commissioner Precinct 3  
Esneralda Rodriguez, Commissioner Precinct 4  
Erica Martinez, Fire Marshal's Office  
Bobby Cato, Fire Marshal's Office  
Erin Henderson, Constable Precinct 1  
Shaun Jernagin, Sheriff's Office  
Claudia Garcia, Flood Control  
Robert Brannon, Resources for Children & Adults  
Mae Powell, Engineering

Karen McGuinn, Commissioner Precinct 4  
Connettra Rowe, Commissioner Precinct 2  
Jimmel Aquino, Office of Management & Budget  
Rebecca Garcia, Office of Management & Budget  
Axel Nieves, Auditor's Office  
Michelle Simpson, Auditor's Office  
Jodi Kimabll, Constable Precinct 8  
Thania Gonzalez, Toll Road  
Brian Schmitz, Sheriff's Office

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**1. GRANTS**

**Harris County Grants**

U.S. Department of Homeland Security pass through Texas Division of Emergency Management (TDEM) GY23 COVID19 Pandemic County Judge Department 100 Community Services Department 289 Tax Office Department 530 Auditor's Office Department 610	989,888.10
<b>Total for Various Departments</b>	<b>989,888.10</b>
Jacob & Terese Hershey Foundation GY23 Harris County Climate Justice and Action Plan Office of Management & Budget Department 201	100,000.00
<b>Total for Department 201</b>	<b>100,000.00</b>
U.S. Department of Treasury COVID State & Local Fiscal Recovery Fund (ARPA) Interest Income: October to November 2022 Office of Management & Budget Department 202	1,325,943.01
U.S. Department of Homeland Security pass through Texas Division of Emergency Management (TDEM) Tropical Storm Laura Office of Management & Budget Department 202	622,262.41
<b>Total for Department 202</b>	<b>1,948,205.42</b>
Texas General Land Office GY17 Community Development Block Grant Mitigation (CDBG-MIT) Community Services Department 289	750,000,000.00
<b>Total for Department 289</b>	<b>750,000,000.00</b>

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U.S. Department of Justice pass through Office of the Governor, Criminal Justice Division GY23 Law Enforcement Equipment Constable Precinct 1 Department 301	80,000.00	
<b>Total for Department 301</b>		<b>80,000.00</b>
U.S. Department of Transportation pass through Texas Department of Transportation Selective Traffic Enforcement Program (STEP) - Impaired Driving Mobilization (IDM) Constable Precinct 4 Department 304	39,959.42	
<b>Total for Department 304</b>		<b>39,959.42</b>
U.S. Department of Transportation pass through Texas Department of Transportation Selective Traffic Enforcement Program (STEP) - Impaired Driving Mobilization (IDM) Sheriff's Office Department 540	39,967.98	
U.S. Department of Homeland Security pass through Texas Division of Emergency Management (TDEM) Flood of May 2015 Sheriff's Office Department 540	151,291.47	
U.S. Department of Justice pass through Office of the Governor, Criminal Justice Division GY23 Human Trafficking Advocacy Program Sheriff's Office Department 540	78,127.22	
<b>Total for Department 540</b>		<b>269,386.67</b>
<b>Total Grant Certifications</b> Cash Match Transfers Included on Attached Schedule		<u><b>753,427,439.61</b></u>

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**2. Fund 1000 - General Fund**

Precinct2gether, Inc. Donation for Health Kiosks in support of the Access2Health Kiosks Project Reimburse Other Commissioner Precinct 2 Department 102	17,820.00
Facilities & Property Management Reimbursement of August and September 2022 maintenance reports of Precinct 3 Parks Reimburse Other Commissioner Precinct 3 Department 103	2,539.98
Adetutu Bodunde Deposit for a birthday party April 2023 Fees User Parks Community Centers Commissioner Precinct 4 Department 104	600.00
American Title Company of Houston Abatement - Quest Trust Company - 430 Waterfall Dr. Reimburse Other Commissioner Precinct 4 Department 104	8,554.00
KCI Communications Infrastructure Reimbursement for services provided Miscellaneous Other Engineering Department 208	5,800.00
Social Security Administration Labor Revenue Constable Precinct 1 Department 301	26,182.44
Texas Comptroller of Public Accounts Administrative Revenue Constable Precinct 1 Department 301	1,521.22

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Harris County 911 Emergency Network	300,000.00
Interlocal Agreement for the purchase, delivery and installation of Audio Visual Equipment for the Emergency Dispatch Center	
Reimburse Other	
Sheriff's Office	
Department 540	
US Department of Justice	3,871,362.00
State Criminal Alien Assistance Program (SCAAP) FY 2021	
Federal Miscellaneous	
Sheriff's Office	
Department 541	
<b>Total for Fund 1000</b>	<b>4,234,379.64</b>
<b>3. Fund 1070 -Mobility Fund</b>	
IDS Engineering Group, Inc.	5,600.00
Sales of Tracts Northpointe Blvd ROW	
CW SCOA West, LP	27,166.00
Greenhouse Rd Project	
Reimburse Other	
Commissioner Precinct 4	
Department 104	
<b>Total for Fund 1070</b>	<b>32,766.00</b>
<b>4. Fund 1080 -Infrastructure Fund</b>	
NW Crossing Management, LLC	18,124.50
Reimbursement for services performed	
Miscellaneous Other	
Engineering	
Department 208	
<b>Total for Fund 1080</b>	<b>18,124.50</b>
<b>5. Fund 2201 - Donation Fund</b>	
Immanuel Church of Spring	100.00
Donation for Bus Transportation	
Royal Oaks Garden Club	125.00
Donation for a River Birch Tree to be planted in Nob Hill Park	
Mikhail Yemelyanov	1,725.00
Donation for a memorial bench - Olga Yemelyanov	
Contributions Other	
Commissioner Precinct 3	
Department 103	

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JP Morgan Chase Bank	2,000.00	
Donation funding for Halfway There Fair supplies and activities		
Contributions Other		
Community Services		
Department 289		
HAY Center Foundation	72,000.00	
Donations for an Education Advocate, independent living items and college		
tour expenses		
Contributions Other		
Resources for Children and Adults		
Department 880		
<b>Total for Fund 2201</b>		<b>75,950.00</b>
<b>6. Fund 2326 - Fire Code Fee</b>		
Correction - Beginning Cash	1,533,325.00	
Fire Marshal's Office		
Department 213		
Cowando Keys	200.00	
Southern Belting & Supplies	500.00	
Adionicio Gonzalez	102,500.00	
Emanuel J Caiati PC	250.00	
VLS Environmental Solutions, LLC	18,900.00	
Pamadomi, LLC	250.00	
Reimbursement of Fire Code penalties		
Miscellaneous Restitution		
Fire Marshal's Office		
Department 213		
<b>Total for Fund 2326</b>		<b>1,655,925.00</b>
<b>7. Fund 2403 - CSD Non Grant Restricted Fund</b>		
Harris County Housing Finance Corporation	22,500.00	
Funds to be used for Community Services Administration - 4th Quarter		
payment		
Community Services		
Department 289		
<b>Total for Fund 2403</b>		<b>22,500.00</b>

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**8. Fund 3021 - HC Road Capital Projects**

CenterPoint Energy Houston Electric, LLC	5,600.00	
ROW Sales and Abandonments of Westpark - 610	.	
Raj M Singh	2,800.00	
ROW Sales and Abandonments of Briar Meadow		
Contributions Other		
Commissioner Precinct 4		
Department 104		
<b>Total for Fund 3021</b>		<b>8,400.00</b>

**9. Fund 3109 - Road Commercial Paper Series C**

Virtue Construction Partners, LLC	63,405.00	
For construction costs on Telge Road 2 - Left Turn Lane and Median		
Openings		
Reimburse Other		
Commissioner Precinct 3		
Department 103		
Proceeds from Commercial Paper - Series C	100,000,000.00	
Office of Management & Budget		
Department 203		
<b>Total for Fund 3109</b>		<b>100,063,405.00</b>

**10. Fund 3259 - HC Commercial Paper Series D2**

Proceeds from Commercial Paper - Series D2	100,000,000.00	
Office of Management & Budget		
Department 203		
<b>Total for Fund 3259</b>		<b>100,000,000.00</b>

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**11. Fund 3501 - FC Regional Projects**

Backyard Oasis Inc	642.80	
Impact fees associated with Park Creek HOA - Little Cypress Creek Watershed		
JPB Land Development LLC	9,574.28	
Impact fees associated with Landino Office Complex - Little Cypress Creek Watershed		
Kimley-Horn and Associates, Inc.	3,000.00	
Impact fees associated with CFISD Black Elementary School Renovations - Little Cypress Creek Watershed		
B & G Food Enterprises of Texas LLC	2,963.40	
Impact fees associated with Taco Bell Beltway 8-2 - Greens Bayou Watershed		
Impact Fees		
Flood Control		
Department 090		
<b>Total for Fund 3501</b>		<b>16,180.48</b>

**12. Fund 3502 - FC Capital Projects**

Harris County	21,700.00	
Reimbursement associated with a Turf Establishment for a new detention basin		
City & Other Miscellaneous		
Flood Control		
Department 090		
Merchants Bonding Company	12,922,567.00	
Reimbursement for penal limit performance bond associated with White Oak Bayou Federal Flood Drainage Reduction Project		
Insurance Recoveries		
Flood Control		
Department 090		
City of Deer Park	220,678.79	
Interlocal Agreement associated with the Armand Bayou Watershed		
Reimburse Other		
Flood Control		
Department 090		



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City of Friendswood	954,233.00
Galveston County Consolidated Drainage District	417,477.00
Kevin C. Walsh, CPA - Galveston County Treasurer	894,593.00
Interlocal Agreement for the Clear Creek Watershed Project - Agreement No. 2022-183	
Miscellaneous Other	
Flood Control	
Department 090	

<b>Total for Fund 3502</b>	<b>15,431,248.79</b>
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**13. Fund 3619 - FC Commercial Paper Series H**

South Land Title, LLC	1,000.00
Reimbursement associated with overpayment of HOA Transfer Fee	
Reimburse Other	
Flood Control	
Department 090	

<b>Total for Fund 3619</b>	<b>1,000.00</b>
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**14. Fund 4907 - HOT Tax Subordinated Lien Revenue Refunding Series 2022 DS**

Bonds Proceeds	29,725,000.00
Bonds Premium	3,538,175.55
Office of Management & Budget	
Department 203	

<b>Total for Fund 4907</b>	<b>33,263,175.55</b>
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**15. FLOOD CONTROL CAPITAL PROJECTS INTEREST - VARIOUS FUNDS  
(See Attached List)**

November 2022 Interest Earnings	524,811.38
<b>Flood Control Capital Project Interest Totals</b>	<b>524,811.38</b>

**16. HARRIS COUNTY CAPITAL PROJECTS INTEREST - VARIOUS FUNDS  
(See Attached List)**

November 2022 Interest Earnings	102,052.46
November 2022 Interest Earnings - Investments	232,544.45
<b>Harris County Capital Project Interest Totals</b>	<b>334,596.91</b>

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**17. COMMERCIAL PAPER TRUE-UP**

**True-up of Available Resource Estimates  
 presented to Commissioners Court on 9/13/22  
 to reflect actual activity through 9/30/22**

Harris County

Fund 3109 CP, Ser C R&B	(29,539,753.00)	
Fund 3229 CP, Ser A-1	(3,050,478.00)	
Fund 3239 CP, Ser B	(126,530.00)	
Fund 3249 CP, Ser D	(8,981,324.00)	
Fund 3259 CP, Ser D-2	(8,014,839.00)	
Fund 3269 CP, Ser D-3	(13,863,848.00)	
Fund 3279 CP, Ser J-1	618.00	
Fund 5529 CP, Ser E-1	(1,264,476.00)	
Fund 5539 CP, Ser E-2	(3,091,411.00)	
Fund 5549 CP, Ser K	(7,348,072.00)	
<b>TOTAL COMMERCIAL PAPER TRUE-UP</b>		<b>(75,280,113.00)</b>

<b>TOTAL CERTIFICATIONS for January 10, 2023</b>	<b>933,829,789.86</b>
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**HARRIS COUNTY TRANSFERS**

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**REQUIRED CASH MATCH**

U.S. Department of Homeland Security pass through Texas Division of Emergency Management (TDEM) Tropical Storm Laura Transfer funded from 1000 20200000 92% Office of Management & Budget Department 202	65,501.30
U.S. Department of Transportation pass through Texas Department of Transportation Selective Traffic Enforcement Program (STEP) - Impaired Driving Mobilization (IDM) Transfer funded from 1000 3040000 920010 Constable Precinct 4 Department 304	10,049.04
U.S. Department of Transportation pass through Texas Department of Transportation Selective Traffic Enforcement Program (STEP) - Impaired Driving Mobilization (IDM) Transfer funded from 1000 54040000 920010 Sheriff's Office Department 540	10,103.93

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U.S. Department of Homeland Security 50,430.49  
pass through Texas Division of Emergency Management (TDEM)  
GY23 Flood of May 2015  
Transfer funded from 1000 54000000 92%  
Sheriff's Office  
Department 540

**DISCRETIONARY MATCH**

U.S. Department of Treasury (13,591.34)  
pass through Office of the Governor, Criminal Justice Division  
GY23 Victim Assistance Specialist  
Transfer funded from 1000 27020600 920012  
Decertification of temporary funds certified on the 10/11/22 Court  
Institute of Forensic Sciences  
Department 270

**OPERATING TRANSFERS**

HOT Tax Subordinated Revenue Series 2022 Construction 33,000,000.00  
Transfer funded 4907 20300000 920008  
Office of Management & Budget  
Department 203

HOT Tax Subordinated Revenue Series 2022 COI 150,310.29  
Transfer funded 4907 20300000 920008  
Office of Management & Budget  
Department 203

**Total Harris County Transfers 33,272,803.71**

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<b>Flood Control Ledger</b>	<b>Fund</b>	<b>Department</b>	<b>Account Code 493100</b>	<b>Account Code 493300</b>	<b>Net Total</b>
3501 Operations Regional F/C Project	3501	09055010	544.70	-	544.70
3502 Operations F/C Project Contrib	3502	09055010	8,658.39	-	8,658.39
3609 Commercial Paper Series F -FC	3609	20300000	245.48	-	245.48
3619 Commercial Paper 2017 Series H	3619	20300000	515,362.31	-	515,362.31
3629 Commercial Paper Capital Project Series H2	3629	20300000	0.50	-	0.50
<b>Total Capital Project Interest</b>			<b>524,811.38</b>	<b>-</b>	<b>524,811.38</b>

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HC Ledger	Fund	Department	Account Code		Net Total
			493100	493300	
3001 Metro Street Improvement	3001	20200000	6.79	3,400.22	3,407.01
3002 Metro Designated Projects	3002	20200000	3,299.64	158,205.25	161,504.89
3021 Road Capital Projects	3021	20200000	5,751.16	-	5,751.16
3102 Road Refunding Series 2004B Construction	3102	20300000	1.21	220.84	222.05
3103 Roads 2006B Construction	3103	20300000	0.13	15,011.89	15,012.02
3201 Bldg/Pk/Lib Cap Proj	3201	20300000	769.70	-	769.70
3229 Commercial Paper Series A-1	3229	20300000	157.21	-	157.21
3239 Commercial Paper Series B	3239	20300000	7.48	-	7.48
3249 Commercial Paper Series D 2002 PIB	3249	20300000	377.73	-	377.73
<b>Totals</b>			<b>10,371.05</b>	<b>176,838.20</b>	<b>187,209.25</b>

Toll Road	Fund	Department	Account Code		Net Total
			493100	493300	
5520 Toll Road Series 2002 Tax/Rev Construction	5520	05003100	0.30	1,020.36	1,020.66
5523 Toll Road Series 2008B Construction	5523	05003100	14.94	10,843.04	10,857.98
5524 Toll Road Series 2009A Construction	5524	05003100	-	1,332.08	1,332.08
5525 Toll Road Series 2009C Construction	5525	05003100	8.82	9,531.74	9,540.56
5529 Toll Road CP 2017 Series E1 Construction	5529	05003201	25,199.88	-	25,199.88
5539 Toll Road CP 2017 Series E2 Construction	5539	05003100	54,402.21	-	54,402.21
5540 Toll Road Series 2018A Construction	5540	05003100	9,313.56	5,235.54	14,549.10
5541 TRA Rev & Ref 1st Lien Series 2021 Construction	5541	05003201	2,741.70	27,743.49	30,485.19
<b>Totals</b>			<b>91,681.41</b>	<b>55,706.25</b>	<b>147,387.66</b>

**Total HC Capital Project Interest**

<b>102,052.46</b>	<b>232,544.45</b>	<b>334,596.91</b>
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MEMO ONLY  
DOES NOT REQUIRE COMMISSIONERS COURT APPROVAL

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	<b>Amount</b>	<b>Total</b>
<b>Fund 2080 - Constable Precinct 8 State Forfeited Assets</b>		
Forfeitures Other Constable Precinct 8 Department 308	7,327.45	
<b>Total for Fund 2080</b>		<u><b>7,327.45</b></u>
		<b>7,327.45</b>