

To: Harris County Commissioners Court

Through: Mike Post, County Auditor

..prepared

Prepared By: Jolanda Smith, Director, Revenue Accounting

Subject: Certification of Supplemental Estimates of Revenue

..end

Project ID (If applicable):

Purpose and Request:

..title
Transmittal of certification of supplemental estimates of revenue received for various funds and grants.
..end

Background and Discussion:

Supplemental Budget FY 2021-2022 submitted by County Auditor's Office

Fiscal Impact:

Fiscal Summary			
Expenditures	FY 20-21	FY 21-22 Projected	Future Years Projected [3 additional years]
Service Impacted: <i>[Please provide service or division where expenditure will be used]*</i>			
Existing Budget			
Additional Appropriation Requested			
Total Expenditures			
Funding Sources			
Existing Department Budget			
Please Identify Funding Source (General Fund, PIC, Special Revenue, Grant, Etc.)			
[INSERT FUNDING SOURCE HERE]*			
Total Sources			

Alternatives:

[INSTRUCTIONS: In this section you should briefly discuss any viable alternatives, including the benefits and consequences of each. Include subtitles on the first line of each alternative to identify it. If appropriate, the financial impact of each alternative can be discussed. If taking no action is a viable alternative it should also be discussed, including any financial or other impacts that would result.]

Alignment with Strategic Objective:

[INSTRUCTIONS: Please write out the Department Strategic Objective impacted by this item.]

Attachments:

[INSTRUCTIONS: Please include a list of backup for this item with a short description of each if more than one.]

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

Errika Perkins, C.P.A., C.I.A.
Chief Assistant County Auditor
Audit Division



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

March 30, 2021

Commissioners Court
Harris County, Texas

RE: Certification of Supplemental Estimates of Revenue 2021-2022

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 source 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 2021-2022 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 2021-2022 and revenue estimates will be recorded.

Sincerely,


Michael Post
County Auditor

FOR MICHAEL POST

Cc: Hank Griffith, Budget Management
Mike Mattingly, Budget Management
Craig Atkins, CSD
Jodi Kimball, Constable Precinct 8
Esmeralda Rodriguez, Commissioner Precinct 4
Jimmel Aquino, Budget Management
Karen McGuinn, Commissioner Precinct 4
Erin Henderson, Constable Precinct 1
Charlotte Atkinson, Engineering

**Harris County, Texas
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1. GRANTS

Flood Control District Grants

	545,288.65	
U.S. Department of Homeland Security pass through Texas Division of Emergency Management, Office of the Governor Hurricane Harvey Flood Control Department 090		
		545,288.65
Total for Department 090		

Harris County Grants

	52,872.34	
U.S. Department of Homeland Security pass through Texas Division of Emergency Management (TDEM) Hurricane Harvey Commissioner Precinct 4 Department 104		
		52,872.34
Total for Department 104		

	322,415.70	
U.S. Department of Health & Human Services pass through The University of Texas Medical Branch at Galveston UTMB Vector-Borne Diseases Public Health & Environmental Services Department 275		

	10,000.00	
U.S. Department of Health & Human Services pass through National Association of County & City Health Officials GY21 National Association of County & City Health Officials (NACCHO) Medical Reserve Corps Operational Readiness Program (MRC) Public Health & Environmental Services Department 275		

	22,000.00	
U.S. Department of Health & Human Services, Food & Drug pass through National Association of County & City Health Officials (NACCHO) GY21 National Association of County & City Health Officials (NACCHO) - Mentorship Program (MP) Public Health & Environmental Services Department 275		

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U.S. Department of Housing and Urban Development pass through HC Community Services Department Community Development Block Grant (CDBG) Lead-Based Hazard & Nuisance Abatement Public Health & Environmental Services Department 275	150,000.00	
Total for Department 275		504,415.70
U.S. Department of Housing and Urban Development Community Development Block Grant (CDBG) Community Services Division Department 289	4,467.70	
U.S. Department of Housing & Urban Development GY20 Community Development Block Grant (CDBG) Nuisance Community Services Division Department 289	6,790.00	
Total for Department 289		11,257.70
Texas State University pass through U.S. Department of Health & Human Services GY21 Tobacco Enforcement Program Constable Precinct 3 Department 303	51,875.00	
Total for Department 303		51,875.00
Total Grant Certifications		<u>1,165,709.39</u>
Cash Match Transfers Included on Attached Schedule		

2. GRANT ADJUSTMENTS

**True-up of Available Resource Estimates
presented to Commissioners Court on 3/30/2021
to reflect actual activity through 02/28/2021
(see attached schedules)**

Flood Control	(16,675,053.99)	
Harris County	(55,099,304.07)	
		<u>(71,774,358.06)</u>

3. Fund 1000 - General Fund

One Nation Title, LLC	4,034.60	
Abatement - One Nation Title, LLC - 7331 Fuchsia		
Reimburse Other		
Commissioner Precinct 4		
Department 104		

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Flood Control	3,200,000.00
Services provided for Subdivision Drainage Projects outlined in the Flood Control Bond Referendum	
Miscellaneous Other	
Engineering	
Department 208	
 Social Security Administration	 23,133.50
Labor Revenue	
Constable Precinct 1	
Department 301	
 Total for Fund 1000	 3,227,168.10
 4. Fund 2156 - Utility Bill Assistance Program	
 Direct Energy	 27,500.00
First Choice Power Neighbor to Neighbor Program Funds	
Community Services Division	
Department 289	
 Total for Fund 2156	 27,500.00
 5. Fund 2201 - Donation Fund	
 Michael & Kathy A Compton	 1,392.00
Donation for a memorial bench to be placed at Meyer Park	
Contributions Other	
Commissioner Precinct 4	
Department 104	
 Total for Fund 2201	 1,392.00
 6. Fund 2331 - LEOSE - Law Enforcement	
 Texas Comptroller Public Accounts	 4,587.07
State/Miscellaneous	
Constable Precinct 8	
Department 308	
 Total for Fund 2331	 4,587.07
 7. Fund 3021 - Road Capital Projects	
 HC Municipal Utility District No. 383	 33,222.00
Contributions-Other	
Commissioner Precinct 4	
Department 104	

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Terranova West MUD	5,096.00	
CenterPoint Energy Resources Corp.	16,733.00	
Sale and Abandonment of Terranova West Mud Waterline Easement & CenterPoint Pipeline Easement		
Sale of Real Property		
Commissioner Precinct 4		
Department 104		
Total for Fund 3021		55,051.00
8. Fund 5345 - TRA Revenue & Refunding First Lien Series 2021 COI		
Correction - Cash Budget	512,311.41	
Toll Road		
Department 050		
Total for Fund 5345		512,311.41
9. Fund 5541 - TRA Revenue & Refunding First Lien Series 2021		
Correction - Cash Budget	100,000,000.00	
Toll Road		
Department 050		
Total for Fund 5541		100,000,000.00
10. Fund 5738 - TRA Revenue & Refunding First Lien Series 2021		
Correction - Cash Budget	24,745,612.73	
Toll Road		
Department 050		
Total for Fund 5738		24,745,612.73
11. Fund 5820 - TRA First Lien Revenue & Refunding Series 2021		
Correction - Cash Budget	15,041,885.13	
Toll Road		
Department 050		
Total for Fund 5820		15,041,885.13
12. FLOOD CONTROL CAPITAL PROJECTS INTEREST - VARIOUS FUNDS		
(See Attached List)		
February Interest Earnings	1,216.08	
February Interest Earnings - Investments	42.98	
Flood Control Capital Project Interest Totals		1,259.06

Harris County, Texas
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13. HARRIS COUNTY CAPITAL PROJECTS INTEREST - VARIOUS FUNDS

(See Attached List)

February Interest Earnings	6,271.93	
February Interest Earnings - Investments	212,361.46	
Harris County Capital Project Interest Totals		218,633.39

14. CAPITAL PROJECTS BEGINNING CASH TRUE-UP

**True-up of Available Resource Estimates
presented to Commissioners Court on 2/9/21
to reflect actual activity through 2/28/21**

Fund 3501 - Regional Flood Control Projects	2,274.00	
Fund 3502 - Flood Control Project Contribution	7,644,546.00	
Fund 3601 - Flood Control Bonds 2004 A Construction	(9.00)	
Fund 3602 - Flood Control Improvement Bonds 2007 Project	(24.00)	
Total Flood Control	7,646,787.00	

Fund 3001 - METRO Street Improvement Project	(71,231.00)	
Fund 3002 - METRO Designated Projects	28,951,175.00	
Fund 3021 - Road Capital Projects	508,538.00	
Fund 3102 - Road Refunding 2004 B Construction	(13.00)	
Fund 3103 - UN Roads Refunding 2006 B Construction	(106,289.00)	
Fund 3201 - Building/Park/Library Capital Projects	(104,571.00)	
Total Harris County	29,177,609.00	

TOTAL CAPITAL PROJECTS BEGINNING CASH TRUE-UP	36,824,396.00
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15. TOLL ROAD BEGINNING CASH TRUE-UP

**True-up of Available Resource Estimates
presented to Commissioners Court on 2/9/21
to reflect actual activity through 2/28/21**

Fund 5520 - TRA Series 2002 Tax/Revenue Construction	42,924.00	
Fund 5523 - HCTRA 2008 B Construction	612,954.00	
Fund 5524 - HCTRA 2009 A Construction	239,210.00	
Fund 5525 - HCTRA Series 2009 C Construction	603,248.00	
Fund 5540 - TRA Series2018A	37,280,386.00	

TOTAL TOLL ROAD BEGINNING CASH TRUE-UP	38,778,722.00
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TOTAL CERTIFICATIONS for March 30, 2021	<u>148,829,869.22</u>
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FLOOD CONTROL TRANSFERS

REQUIRED CASH MATCH

U.S. Department of Homeland Security pass through Texas Division of Emergency Management, Office of the Governor Hurricane Harvey Transfer funded from 3310 09055020 92@ Flood Control Department 090	60,587.63
Total Flood Control Transfers	60,587.63

HARRIS COUNTY TRANSFERS

REQUIRED CASH MATCH

U.S. Department of Homeland Security pass through Texas Division of Emergency Management (TDEM) Hurricane Harvey Transfer funded from 1000 10400000 92@ Commissioner Precinct 4 Department 104	5,874.71
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DISCRETIONARY MATCH

U.S. Department of Health & Human Services; Health Resources & Service Administration (HRSA) Ryan White Part A Transfer funded from 1000 10020000 920011 Decertification of temporary funds placed on the 2/26/21 Court County Judge Department 100	(44,800.00)
U.S. Department of Health & Human Services; Health Resources & Service Administration (HRSA) Ryan White Part A Transfer funded from 1000 27570010 920011 Decertification of temporary funds placed on the 2/26/21 Court Public Health & Environmental Services Department 275	(100,000.00)

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OPERATING TRANSFERS

HC Commercial Paper Series D2 Debt Service	40,000,000.00
Transfer funded from 4704 20300000 920008	
Debt Service	
Department 203	

Total Harris County Transfers	39,861,074.71
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Harris County, Texas
Supplemental Budget FY 2022
February Capital Project Interest
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Flood Control Ledger	Fund	Department	Account Code 493100	Account Code 493300	Net Total
3501 Operations Regional F/C Project	3501	09055010	166.50	0.05	166.55
3601 FC 2004 A Construction	3601	20300000	0.03	15.12	15.15
3602 FC Improvements Bonds 2007 Project	3602	20300000	0.47	27.81	28.28
3609 Commercial Paper Series F -FC	3609	20300000	96.25	-	96.25
3619 Commercial Paper 2017 Series H	3619	20300000	952.83	-	952.83
Total Capital Project Interest			1,216.08	42.98	1,259.06

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February Capital Project Interest
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HC Ledger	Fund	Department	Account Code 493100	Account Code 493300	Net Total
3001 Metro Street Improvement	3001	20200000	54.27	26.51	80.78
3002 Metro Designated Projects	3002	20200000	786.92	8,413.04	9,199.96
3021 Road Capital Projects	3021	20200000	13.01	42,987.59	43,000.60
3102 Road Refunding Series 2004B Construction	3102	20300000	0.53	23.50	24.03
3103 Roads 2006B Construction	3103	20300000	1.98	466.83	468.81
3109 Commercial Paper Series C	3109	20300000	2.51	-	2.51
3201 Bldg/Pk/Lib Cap Proj	3201	20300000	0.50	1,648.57	1,649.07
3229 Commercial Paper Series A-1	3229	20300000	59.62	-	59.62
3239 Commercial Paper Series B	3239	20300000	0.74	-	0.74
3249 Commercial Paper Series D 2002 PIB	3249	20300000	363.72	-	363.72
3259 Commercial Paper Series D2 2018	3259	20300000	13.41	-	13.41
3279 Commercial Paper Series J1 2020	3279	20300000	1.46	-	1.46
Totals			1,298.67	53,566.04	54,864.71

Toll Road	Fund	Department	Account Code 493100	Account Code 493300	Net Total
5520 Toll Road Series 2002 Tax/Rev Construction	5520	05003100	0.74	51.68	52.42
5523 Toll Road Series 2008B Construction	5523	05003100	0.56	403.66	404.22
5524 Toll Road Series 2009A Construction	5524	05003100	1.15	38.22	39.37
5525 Toll Road Series 2009C Construction	5525	05003100	43.75	319.35	363.10
54B0 Toll Road CP 2017 Series E1 Construction	5529	05003201	1,598.54	-	1,598.54
54D0 Toll Road CP 2017 Series E2 Construction	5539	05003100	5.37	-	5.37
5540 Toll Road Series 2018A Construction	5540	05003100	26.85	157,982.51	158,009.36
5541 TRA Rev & Ref 1st Lien Series 2021 Construction	5541	05003201	3,296.30	-	3,296.30
Totals			4,973.26	158,795.42	163,768.68

Total HC Capital Project Interest	6,271.93	212,361.46	218,633.39
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**Harris County, Texas
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**MEMO ONLY
DOES NOT REQUIRE COMMISSIONERS COURT APPROVAL**

	Amount	Total
Fund 2080 - Constable Precinct 8 State Forfeited Assets		
Forfeitures Other Constable Precinct 8 Department 308	31,662.13	
Total for Fund 2080		31,662.13
		31,662.13

HARRIS COUNTY

<u>FUND</u>	<u>1st Roll Amt</u>	<u>Fund Description</u>
2601	1,145,003,158.82	Federal Grant Fund
2602	58,617,000.98	State Grant Fund
2603	12,700,987.74	Local Grant Fund
2604	12,809,186.71	Misc Other Grant Fund
2650	66,529,597.57	Federal Stimulus Care Act Fund
2688	687,907.02	Program Income Fund
2699	53,777,895.80	Match Fund
Total	<u>1,350,125,734.64</u>	
Fund		
2601	<u>73,758,724.10</u>	Available Cash
*Total Fund 2601	<u>73,758,724.10</u>	
2650	<u>66,529,597.57</u>	Available Cash
**Total Fund 2650	<u>66,529,597.57</u>	
2699	<u>28,456,110.20</u>	Transfer In
2699	<u>25,321,785.60</u>	Available Cash
***Total Fund 2699	<u>53,777,895.80</u>	

<u>Fund</u>	<u>2nd Roll Amt</u>	<u>Fund</u>	<u>Diff Between 1st & 2nd Roll</u>	
2601	1,140,177,719.56	Federal Grant Fund	(4,825,439.26)	*See break down below
2602	52,567,742.22	State Grant Fund	(6,049,258.76)	
2603	6,257,758.40	Local Grant Fund	(6,443,229.34)	
2604	10,489,992.35	Misc Other Grant Fund	(2,319,194.36)	
2650	34,984,838.84	Federal Stimulus Care Act Fund	(31,544,758.73)	**See break down below
2688	1,760,364.85	Program Income Fund	1,072,457.83	
2699	49,309,722.72	Match Fund	(4,468,173.08)	***See break down below
Total	<u>1,295,548,138.94</u>	Total	<u>(54,577,595.70)</u>	
Fund				
2601	<u>53,016,224.10</u>	Available Cash	<u>(20,742,500.00)</u>	Cash advance in project 961
*Total Fund 2601	<u>53,016,224.10</u>		<u>(20,742,500.00)</u>	
2650	<u>34,984,838.84</u>	Available Cash	<u>(31,544,758.73)</u>	Cash advance for all projects in fund 2650
**Total Fund 2650	<u>34,984,838.84</u>		<u>(31,544,758.73)</u>	
2699	<u>28,749,640.45</u>	Transfer In	<u>293,530.25</u>	
2699	<u>20,560,082.27</u>	Available Cash	<u>(4,761,703.33)</u>	
***Total Fund 2699	<u>49,309,722.72</u>		<u>(4,468,173.08)</u>	

Fund	<u>1st Roll Amt</u>	<u>Fund Description</u>	Fund	<u>2nd Roll Amt</u>	<u>Diff Between 1st & 2nd Roll</u>	
2111	546,107.54	PORT SECURITY PROGRAM	2111	521,495.31	(24,612.23)	Availble Cash
2131	15,661.58	CARE FOR ELDERS	2131	15,661.58	0.00	Availble Cash
2156	103,480.10	UTILITY BILL ASSISTANCE PROGRM	2156	78,171.82	(25,308.28)	Availble Cash
2403	4,643,744.51	CSD NON GRANT RESTRICT FUND	2403	4,246,152.53	(397,591.98)	Availble Cash
2404	594,959.80	CSD TRANSIT RESTRICTED FUND	2404	520,763.92	(74,195.88)	Availble Cash
Total	<u><u>5,903,953.53</u></u>		Total	<u><u>5,382,245.16</u></u>	<u><u>(521,708.37)</u></u>	

2111	(24,612.23)
2131	0.00
2156	(25,308.28)
2403	(397,591.98)
2404	(74,195.88)
2601	(4,825,439.26)
2602	(6,049,258.76)
2603	(6,443,229.34)
2604	(2,319,194.36)
2650	(31,544,758.73)
2688	1,072,457.83
2699	(4,468,173.08)

HC Total (55,099,304.07)

FLOOD CONTROL

<u>FUND</u>	<u>1st Roll Amt</u>	<u>Fund Description</u>
2601	497,039,170.97	Federal Grant Fund
2603	37,951,131.76	State Grant Fund
2699	213,927,976.77	Match Fund
	<u>748,918,279.50</u>	
2699	185,182,288.31	Transfer In
2699	28,745,688.46	Available Cash
*Total Fund 2699	<u>213,927,976.77</u>	

		<u>Diff Between 1st &</u>
<u>Fund</u>	<u>2nd Roll Amt</u>	<u>2nd Roll</u>
2601	482,577,166.36	(14,462,004.61)
2603	37,951,131.76	0.00
2699	211,714,927.39	(2,213,049.38) *See break down below
	<u>732,243,225.51</u>	<u>(16,675,053.99)</u>
2699	183,917,814.18	(1,264,474.13)
2699	27,797,113.21	(948,575.25)
*Total Fund 2699	<u>211,714,927.39</u>	<u>(2,213,049.38)</u>