

MONTGOMERY COUNTY, TEXAS

Monthly Report to Commissioners Court and District Judges



**For the 3 Months Ended
December 31, 2021**

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MONTGOMERY COUNTY, TEXAS

**MONTHLY REPORT TO COMMISSIONERS COURT AND
DISTRICT JUDGES**

Prepared by

THE MONTGOMERY COUNTY AUDITOR'S OFFICE
Rakesh Pandey, CPA
County Auditor

Information is presented based on ledger balances and entries posted through January 13, 2022 for the month ended December 31, 2021. This is unaudited information.

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MONTGOMERY COUNTY, TEXAS
Monthly Report to Commissioners Court and District Judges
As of December 31, 2021

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MONTGOMERY COUNTY, TEXAS
Report of Cash & Investment Balances - County's Depository
For the 3 Months Ended December 31, 2021

	Balance
Cash - County	428,418,297
Cash - Montgomery County Toll Road Authority	625,330
Total Cash Balance	\$ 429,043,627

	Balance
Investments - County	74,418,530
Investments - Montgomery County Toll Road Authority	26,817,128
Total Investments	\$ 101,235,658

MONTGOMERY COUNTY, TEXAS
Summary of Changes in Fund Balance - All Funds
For the 3 Months Ended December 31, 2021

Fund	Fund Description	Fund Balance, 12/1/2021	Revenues/Other Financing Sources	Expenditures/Other Financing Uses	Fund Balance, 12/31/2021
ENTITY 1					
100	General Fund	\$ 166,736,608	\$ 3,697,060	\$ 26,126,132	\$ 144,307,536
200	Road & Bridge	21,297,707	860,497	3,766,360	18,391,844
201	Worthless Check	(22,545)	-	-	(22,545)
202	Forfeitures	1,486,080	3	7,295	1,478,788
203	Jail Commissary	1,581,657	-	258,318	1,323,339
204	Law Library	563,807	29,133	34,655	558,285
205	Pre-Trial Diversion	44,530	2,600	3,960	43,170
206	County Clerk Records Mgt and Pres	2,179,569	79,953	48,113	2,211,409
207	County Records Management	(258,364)	6,221	74,497	(326,640)
208	District Clerk Records Mgt & Pres	203,083	5,325	-	208,408
209	Distict Clerk Records Preservation	208,742	7,500	-	216,242
210	County & District Courts Digital Pres	546,840	6,415	-	553,255
211	County & District Court Technology	37,907	1,212	4,871	34,248
212	Court Guardianship	77,376	3,120	5,810	74,686
213	Court Reporter Service	327,068	13,190	3,329	336,929
214	Courthouse Security County/Dist	(548,691)	21,660	22,308	(549,339)
215	Courthouse Security JP	377,559	8,869	3,485	382,943
216	Justice Court Technology	587,026	7,351	6,788	587,589
217	Juvenile Case Manager	(65,313)	635	35,248	(99,926)
218	CC Vital Records Preservation	63,801	2,060	-	65,861
219	Contract Election Service	(588,669)	2	44,327	(632,994)
220	Grants	77,505,181	4,226,783	4,653,442	77,078,522
221	HAVA	288,916	-	-	288,916
222	Joe Corely Pass-Thru	-	-	-	-
300	Debt Service	17,188,518	134	3,816	17,184,836
400	Local Capital Projects	8,338,036	160	1,262,259	7,075,937
401	C/P Revenue Toll Bonds 10	5,393,752	83	-	5,393,835
402	C/P Certificates of Obligation 2012	483,599	-	-	483,599
403	C/P Pass Thru Toll Projects	27,895,202	-	-	27,895,202
404	C/P Road Bonds 2016	382,111	-	-	382,111
405	C/P Road Bonds 2016A	2,828,095	-	63,285	2,764,810
406	C/P Road Bonds 2018	6,950,500	-	926,155	6,024,345
407	C/P Road Bonds 2018B	56,302,248	-	(1,028,325)	57,330,573
408	C/P Sheriff Projects	8,097,535	-	545,161	7,552,374
421	Road Bond Pass-Through	(2,066,388)	-	1,293	(2,067,681)
500	Self Insurance	(3,831,767)	1,570,534	279,410	(2,540,643)
501	Workers Compensation	4,393,434	22,284	10,167	4,405,551
502	Property/Casualty	(1,244,151)	-	41,470	(1,285,621)
ENTITY 2					
100	General Fund	(33,611,429)	2,055	835	(33,610,209)
101	249 Operations	30,954,439	2,502,979	337,285	33,120,133
300	Debt Service	6,437,850	60	-	6,437,910
Total - All Funds		<u>\$ 407,521,459</u>	<u>\$ 13,077,878</u>	<u>\$ 37,541,749</u>	<u>\$ 383,057,588</u>

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2021

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>100 GENERAL FUND</u>					
<u>10 General Government</u>					
2000 County Judge	565,788	60,939	127,181	1,170	437,437
2100 Human Resources	679,813	75,087	152,308	3,216	524,289
2101 Civil Service	4,500	-	-	-	4,500
2200 Risk Management	1,000,111	79,564	192,724	-	807,387
2300 County Clerk	2,821,672	291,554	619,801	996	2,200,875
250* Elections Administrator	9,794,009	144,968	574,399	359	9,219,251
2600 Information Technology	10,761,406	1,327,545	3,038,625	34,234	7,688,547
3000 Building Custodial Services	3,563,798	353,402	776,886	8,719	2,778,193
3100 Building Maintenance	6,455,112	740,765	1,672,720	95,331	4,687,061
3200 Other	-	5,000	5,000	-	(5,000)
3210 Non-Departmental	16,340,789	193,867	329,189	108	16,011,492
3211 Contingency	396,486	-	-	-	396,486
4001 Permits	558,455	59,302	126,542	-	431,913
Total General Government	<u>52,941,939</u>	<u>3,331,993</u>	<u>7,615,375</u>	<u>144,133</u>	<u>45,182,431</u>
<u>20 Financial Administration</u>					
2302 Court Collections	520,070	34,550	80,776	1,650	437,644
3210 Non-Departmental	4,194,929	19,999	456,570	-	3,738,359
3300 Purchasing Agent	1,117,903	116,988	244,236	-	873,667
3400 County Auditor	2,522,105	263,233	547,738	-	1,974,367
3500 Budget Office	451,881	41,756	84,285	2,114	365,482
3600 County Treasurer	849,419	89,413	187,495	-	661,924
370* Tax Assessor/Collector	5,443,444	553,448	1,150,747	1,022	4,291,675
Total Financial Administration	<u>15,099,751</u>	<u>1,119,387</u>	<u>2,751,847</u>	<u>4,786</u>	<u>12,343,118</u>
<u>30 Health and Human Services</u>					
2400 Veterans Service	352,660	41,315	83,417	-	269,243
3210 Non-Departmental	-	5,300	10,400	-	(10,400)
3200 Other	1,403,398	15,000	509,818	-	893,580
3250 Child Welfare	68,450	642	8,825	-	59,625
4000 Environmental Health	2,155,437	233,969	494,049	-	1,661,388
4100 Animal Services	5,104,550	761,860	1,259,416	13,990	3,831,144
4200 Forensic Services	2,291,093	228,683	488,358	402	1,802,333
4300 MCCD County	164,836	17,878	37,346	-	127,490
4600 Extension Agents	804,776	83,027	172,183	28	632,565
Total Health and Human Services	<u>12,345,200</u>	<u>1,387,674</u>	<u>3,063,812</u>	<u>14,420</u>	<u>9,266,968</u>
<u>40 Culture and Recreation</u>					
3200 Other	-	-	5,000	-	(5,000)
3240 Historical Commission	30,000	4,433	4,433	-	25,567
3242 Heritage Museum	15,000	-	3,750	-	11,250
4400 Convention Center	1,017,867	95,316	200,840	3,735	813,292
4401 Fairgrounds/EXPO Center	-	-	-	-	-
4500 Memorial Library	10,445,917	995,465	2,162,087	53,204	8,230,626
Total Culture and Recreation	<u>11,508,784</u>	<u>1,095,214</u>	<u>2,376,110</u>	<u>56,939</u>	<u>9,075,735</u>

MONTGOMERY COUNTY, TEXAS

Schedule of Expenditures - All Departments

Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2021

	<u>Adjusted Budget</u>	<u>Current Month Actual</u>	<u>Year- to-Date Actual</u>	<u>Encumbrances</u>	<u>Unexpended Budget</u>
<u>50 Law Enforcement & Corrections</u>					
3200 Other	60,469	-	-	-	60,469
3210 Non-Departmental	-	7,681	7,681	-	(7,681)
3230 Department of Public Safety	285,766	30,240	65,479	-	220,287
5200 Office of Homeland Security	851,646	142,692	272,082	2,874	576,690
530* Fire Marshal	2,124,666	242,099	498,428	3,125	1,623,113
51* District Attorney	13,003,523	1,452,694	3,076,908	61,045	9,865,570
540* Juvenile Probation	6,144,583	700,679	1,418,149	2,897	4,723,537
550* Adult Probation	904,826	472,072	959,438	-	(54,612)
56* Commissions	277,524	10,278	10,326	5,727	261,471
6* Sheriff	69,373,476	7,171,371	14,949,574	229,252	54,194,650
6601 Jail	27,272,883	2,784,100	6,878,947	34,030	20,359,906
7100 Constable Precinct 1	5,435,047	642,667	1,337,858	10,320	4,086,869
7200 Constable Precinct 2	2,460,618	326,804	675,312	19,749	1,765,557
7300 Constable Precinct 3	6,934,028	770,870	1,595,402	3,046	5,335,580
7400 Constable Precinct 4	4,888,501	568,103	1,187,656	4,068	3,696,777
7500 Constable Precinct 5	4,802,609	585,356	1,168,220	9,931	3,624,458
Total Law Enforcement & Corrections	144,820,165	15,907,706	34,101,460	386,064	110,332,641
<u>60 Legal and Judicial</u>					
2700 District Clerk	3,985,701	403,202	872,671	-	3,113,030
280* County Attorney	3,667,120	459,971	810,237	236	2,856,647
3210 Non-Departmental	-	45	45	-	(45)
3220 Alternate Dispute Resolution	150,000	31,358	31,358	-	118,642
8100 Court Operations	962,750	83,000	232,459	503	729,788
8101 Indigent Defense - Criminal	7,228,000	507,190	1,100,354	-	6,127,646
8102 Indigent Defense - Civil	1,118,398	116,394	185,049	-	933,349
8103 Office of Court Administration	1,262,403	141,699	302,076	3,023	957,304
8210 County Court at Law 1	570,239	63,693	130,156	-	440,083
8220 County Court at Law 2	957,793	104,050	217,987	671	739,135
8230 County Court at Law 3	843,116	102,080	203,178	2,298	637,640
8240 County Court at Law 4	580,469	61,672	128,968	2,433	449,068
8250 County Court at Law 5	565,059	59,830	125,655	-	439,404
8310 9th District Court	363,902	44,944	89,757	246	273,899
8320 221st District Court	380,525	40,443	86,539	2,912	291,074
8330 284th District Court	682,402	74,396	159,778	-	522,624
8340 359th District Court	456,913	47,858	100,994	1,361	354,558
8350 410th District Court	688,616	77,618	161,341	614	526,661
8360 418th District Court	711,227	77,359	163,210	-	548,017
8370 435th District Court	384,527	41,880	86,556	4,417	293,554
8380 457th District Court	592,438	63,989	135,604	671	456,163
8401 Drug Court	720,310	60,316	109,513	-	610,797

MONTGOMERY COUNTY, TEXAS

Schedule of Expenditures - All Departments

Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2021

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
60 Legal and Judicial, (cont'd.)					
8403 Mental Health Court Service	382,072	35,523	78,630	18	303,424
8510 Justice of the Peace Precinct 1	1,006,551	100,065	210,437	6,016	790,098
8520 Justice of the Peace Precinct 2	592,235	59,474	125,062	-	467,173
8530 Justice of the Peace Precinct 3	1,338,921	138,298	303,191	8,491	1,027,239
8540 Justice of the Peace Precinct 4	1,088,872	113,965	243,853	5,088	839,931
8550 Justice of the Peace Precinct 5	612,323	65,248	141,424	2,718	468,181
Total Legal and Judicial	32,240,671	3,205,918	6,591,095	41,716	25,607,860
70 Transportation					
5000 Airport	1,055,163	78,230	234,694	2,691	817,778
Total Transportation	1,055,163	78,230	234,694	2,691	817,778
TOTAL GENERAL FUND	270,011,673	26,126,122	56,734,393	650,749	212,626,531
SPECIAL REVENUE FUNDS					
200 Road and Bridge Fund	412,708,171	3,766,360	7,788,038	292,396	404,627,737
201 Worthless Checks Fund	-	-	327	-	(327)
202 Forfeitures Fund	1,237,421	7,295	87,150	1,919	1,148,352
203 Sheriff Commissary Fund	1,920,931	258,318	495,228	340,457	1,085,246
204 Law Library Fund	366,544	34,655	61,581	-	304,963
205 Pre-Trial Diversion Fund	55,160	3,960	8,126	2,225	44,809
206 Records Management and Preservation	652,526	48,113	184,421	80	468,025
207 Records Management County Fund	77,402	74,498	311,990	-	(234,588)
208 Records Management District Clerk Fund	104,740	-	54	-	104,686
209 District Clerk Records Preservation Fund	60,000	-	-	-	60,000
211 Court Technology County and District Fund	32,500	4,871	5,244	-	27,256
212 Court Guardianship Fund	70,000	5,810	24,349	-	45,651
213 Court Reporter Service Fund	230,132	3,329	8,276	-	221,856
214 Courthouse Security Fund	275,000	22,308	263,658	-	11,342
215 Justice Court Building Security Fund	106,030	3,485	15,343	-	90,687
216 Justice Court Technology Fund	171,723	6,788	8,197	68,919	94,607
217 Juvenile Case Manager Fund	336,315	35,248	75,018	-	261,297
218 Vital Records Preservation Fund	17,100	-	39	-	17,061
219 Contract Elections Fund	-	44,327	209,470	-	(209,470)
220 Grants Fund	16,041,608	4,653,441	3,798,958	734,817	11,507,833
221 HAVA Grant Fund	-	-	-	-	-
222 Joe Corley Pass Through Fund	24,000,000	-	6,705,236	-	17,294,764
TOTAL SPECIAL REVENUE FUNDS	458,463,303	8,972,806	20,050,703	1,440,813	436,971,787

MONTGOMERY COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date Actual for the 3 Months Ended December 31, 2021

	Adjusted Budget	Current Month Actual	Year- to-Date Actual	Encumbrances	Unexpended Budget
<u>DEBT SERVICE FUND</u>					
Debt Service Fund	43,271,047	3,816	7,929	-	43,263,118
<u>TOTAL DEBT SERVICE FUND</u>	<u>43,271,047</u>	<u>3,816</u>	<u>7,929</u>	<u>-</u>	<u>43,263,118</u>
<u>INTERNAL SERVICE FUNDS</u>					
500 Self-Insurance Medical	-	279,410	9,923,042	2,257,194	(12,180,236)
501 Self-Insurance Workers Compensation	-	10,167	302,872	621	(303,493)
502 Self-Insurance Accident and Liability	-	41,470	279,930	-	(279,930)
<u>TOTAL INTERNAL SERVICE FUNDS</u>	<u>-</u>	<u>331,047</u>	<u>10,505,844</u>	<u>2,257,815</u>	<u>(12,763,659)</u>
<u>ENTERPRISE FUNDS</u>					
Montgomery County Toll Road Authority	6,501,120	338,121	463,509	-	6,037,611
<u>TOTAL ENTERPRISE FUNDS</u>	<u>6,501,120</u>	<u>338,121</u>	<u>463,509</u>	<u>-</u>	<u>6,037,611</u>
TOTAL ALL FUNDS	<u>778,247,143</u>	<u>35,771,912</u>	<u>87,762,378</u>	<u>4,349,377</u>	<u>686,135,388</u>

MONTGOMERY COUNTY, TEXAS

Schedule of Indebtedness

As of December 31, 2021

	<u>Interest Rate (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balances Outstanding</u>
GENERAL OBLIGATION BONDS:				
Refunding Bonds, Series 2014A	5.00	2014	2025	53,310,000
Refunding Bonds, Series 2016	4.25-5.25	2016	2032	58,925,000
Road Bonds, Series 2016	4.25-5.25	2016	2041	51,265,000
Refunding Bonds, Series 2016A	3.00-5.00	2016	2030	39,505,000
Road Bonds, Series 2016A	4.00-5.00	2016	2042	69,165,000
Road Bonds, Series 2018	4.00-5.00	2018	2043	42,290,000
Road Bonds, Series 2018B	3.50-5.00	2018	2040	87,930,000
Refunding Bonds, Series 2018	4.00	2018	2030	26,965,000
Refunding Bonds, Series 2020	4.00-5.00	2021	2032	23,235,000
TOTAL GENERAL OBLIGATION BONDS PAYABLE				452,590,000
CERTIFICATES OF OBLIGATION:				
Series 2010	3.00-5.40	2010	2039	23,395,000
Series 2012A	2.00-5.00	2012	2023	10,690,000
TOTAL CERTIFICATES OF OBLIGATION				34,085,000
TOTAL BONDED DEBT				486,675,000
OTHER INDEBTEDNESS:				
CAPITAL LEASES				10,459,863
MONTGOMERY COUNTY TOLL ROAD AUTHORITY:				
Senior Lien Toll Revenue Bonds, Series 2018	5.00	2018	2048	87,680,000
TOTAL DEBT FOR MONTGOMERY COUNTY TOLL ROAD AUTHORITY				87,680,000
TOTAL INDEBTEDNESS				\$ 584,814,863

MONTGOMERY COUNTY, TEXAS
Other Information of Interest
As of December 31, 2021

APPENDIX

COUNTY AUDITOR STAFFING CHANGES	A
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