

**Notice of City Council  
AGENDA**

**April 26, 2022 at 6:00 PM**

**NOTICE IS HEREBY GIVEN** that a Meeting of the Montgomery City Council will be held on **Tuesday, April 26, 2022**, at **6:00 PM** at the City of Montgomery City Hall, 101 Old Plantersville Road, Montgomery, Texas.

Members of the public may view the meeting live on the City's website [www.montgomerytexas.gov](http://www.montgomerytexas.gov) under Agenda/Minutes and then select **Live Stream Page (located at the top of the page)**. The Meeting Agenda Pack will be posted online at [www.montgomerytexas.gov](http://www.montgomerytexas.gov). The meeting will be recorded and uploaded to the City's website.

**CALL TO ORDER**

**INVOCATION**

**PLEDGE OF ALLEGIANCE TO FLAGS**

**VISITOR/CITIZENS FORUM:**

Citizens are invited to speak for three (3) minutes on matters relating to City Government that relate to agenda or non agenda items. Prior to speaking, each speaker must be recognized by the Presiding Officer. All speakers should approach the podium to address Council and give their name and address before sharing their comments. City Council may not discuss or take any action on an item but may place the issue on a future agenda.

**CONSENT AGENDA:**

**CONSIDERATION AND POSSIBLE ACTION:**

- 1.** Recognition of Montgomery resident Ryan Kadlubar in honor of his achieving the rank of Eagle Scout.
- 2.** Consideration and possible action to approve an Ordinance of the City of Montgomery, Texas amending its Municipal Budget for the Fiscal Year 2020-2021, Budget amendment No. 1; providing a repealing clause and a Texas Open Meetings Act Clause; and providing an immediate effective date.
- 3.** Consideration and Possible Action regarding the Annual Financial Report for the fiscal year ending September 30, 2021, as prepared by Belt Harris Pechacek, LLP.
- 4.** Consideration and possible action on applicants for Place 3 on the Planning & Zoning Commission.
- 5.** Consideration and possible action on Porter Farms Public Improvement District Presentation.
- 6.** Consideration and possible action on the acceptance of public infrastructure and commencement of the one-year warranty period for Town Creek Crossing Section One.
- 7.** Consideration and possible action on a variance request to storm water conveyance requirements of City of Montgomery Design Criteria Manual for the Hills of Town Creek Section Five development.
- 8.** Discussion and consideration of mid-year cost of living adjustment for City staff.

**DEPARTMENTAL REPORTS:**

- 9.** City Administrator's Report.
- 10.** Sales Tax Report
- 11.** Municipal Court Report
- 12.** Public Works Report
- 13.** Finance Report
- 14.** Police Department Report
- 15.** Utility Operations Report
- 16.** March 2022 Utility Report
- 17.** City Engineers Report

**EXECUTIVE SESSION:**

The City Council reserves the right to discuss any of the items listed specifically under this heading or for any items listed above in executive closed session as permitted by law including if they meet the qualifications in Sections of Chapter 551 of the Government Code of the State of Texas.:

- > 551.071(consultation with attorney),
- > 551.072 (deliberation regarding real property)

**POSSIBLE ACTION FROM EXECUTIVE SESSION:**

**COUNCIL INQUIRY:**

Pursuant to Texas Government Code Sect. 551.042 the Mayor and Council Members may inquire about a subject not specifically listed on this Agenda. Responses are limited to the recitation of existing policy or a statement of specific factual information given in response to the inquiry. Any deliberation or decision shall be limited to a proposal to place on the agenda of a future meeting.

**ADJOURNMENT**

/s/Nici Browe

Nici Browe, City Secretary

I certify that the attached notice of meeting was posted on the bulletin board at City of Montgomery City Hall, 101 Old Plantersville Road, Montgomery, Texas, on April 22, 2022 at 4:45 p.m. I further certify that the following news media was notified of this meeting as stated above: The Courier

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*This facility is wheelchair accessible and accessible parking spaces are available. Please contact the City Secretary's office at 936-597-6434 for further information or for special accommodations.*

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Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> April 26, 2022	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Administration	<b>Prepared By:</b> Richard Tramm

**Subject**

Recognition of Montgomery resident Ryan Kadlubar in honor of his achieving the rank of Eagle Scout.

**Recommendation**

No action is necessary for this item.

**Discussion**

Montgomery resident Ryan Kadlubar officially received the rank of Eagle Scout on April 19, 2022, after many years of scouting, as well as the hard work that goes towards completing the requirements of becoming an Eagle Scout. In honor of Ryan’s hard work and dedication towards achieving his goal of becoming an Eagle Scout, the City would like to present him with a flag that was flown over Montgomery City Hall on the same date he was to receive the rank of Eagle Scout – April 19, 2021.

**Approved By**

City Administrator	Richard Tramm	Date: April 20, 2022

Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> April 26, 2022	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Administration	<b>Prepared By:</b> Anthony Lasky

**Subject**  
 Consideration and possible action to approve an ordinance to Approve Budget Amendment No. 1 for the City of Montgomery FY 2020-2021 Budget.

**Recommendation**  
 Approve the Attached Budget Amendment ordinance for Budget Amendment No. 1 for the City of Montgomery FY 2020-2021.

**Discussion**  
 In relation to wrapping up the 2020-2021 audit, and after discussions with the City’s Auditor, it was found that one of the City’s budget funds needed a year end budget amendment for finalization. These changes attached will properly allow these accounts to be completed in the audit without a management letter provided by the auditor for these items. This amendment has been prepared in coordination with the auditor and is similar to previous year’s action that has been taken after the end of a fiscal year.

<b>Approved By</b>		
City Administrator	Richard Tramm	Date: April 21, 2022

**ORDINANCE NO. 2022-**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MONTGOMERY, TEXAS, AMENDING ITS MUNICIPAL BUDGET FOR THE FISCAL YEAR 2020-2021, BUDGET AMENDMENT NO. 1; PROVIDING A REPEALING CLAUSE AND A TEXAS OPEN MEETINGS ACT CLAUSE; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.**

**WHEREAS**, in accordance with applicable law, the City Council of the City of Montgomery, Texas adopted an operating municipal budget for the fiscal year 2020-2021 on September 08, 2020.

**WHEREAS**, the Mayor and the City Administrator of the City have submitted to the City Council certain proposed amendments to the municipal budget as permitted by law, which amended budget is set forth in and incorporated herein in the attached Exhibit "A;" and

**WHEREAS**, the City Council has considered the proposed budget amendments and considers them warranted by law and in the best interest of the municipal taxpayers;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MONTGOMERY, TEXAS THAT:**

**SECTION 1** That such proposed municipal budget as amended is hereby approved and adopted as Budget Amendment No. 1 for the City of Montgomery for the fiscal year 2020-2021, as detailed in Exhibit "A."

**SECTION 2.** That the amended municipal budget may be amended from time to time as provided by law for the purposes of authorizing emergency expenditures or for other municipal purposes; provided, however, no obligation shall be incurred or any expenditure made except in conformity with the budget.

**SECTION 3. Texas Open Meetings Clause.** It is hereby officially found and determined that the meeting at which this Ordinance was considered was open to the public as required and that the public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

**SECTION 5. Effective Date.** This Ordinance shall become effective immediately from the date of its adoption.

**PASSED AND APPROVED this 26<sup>th</sup> day of April 2022.**

\_\_\_\_\_  
Sara Countryman, Mayor

**ATTEST:**

\_\_\_\_\_  
Nici Browe, City Secretary

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Alan P. Petrov, City Attorney

**Exhibit A**  
**Ord. No. - 2022 - \_\_\_**

Account	Account	2020/2021	2020/2021	Budget	%
Number	Name	Actuals YTD	Budget	Amendment #1	Change

**Amended Expense Items**

**Admin - Contract Services**  
**Court - Personnel**

17040	Computer/Technology - Other	54,744	19,500	55,000	182.1%
16600	Wages	135,923	128,750	136,000	5.6%
16600.1	Overtime	2,262	1,000	2,500	150.0%
16620	Retirement	14,620	7,000	15,000	114.3%

**Court - Contract Services**  
**Police - Personnel**

17510	State Portion of Fines/Payouts	153,483	137,500	154,000	12.0%
16560	Payroll Taxes	83,801	73,000	84,000	15.1%
16353.1	Health Insurance	107,623	94,000	109,000	16.0%
16600	Wages	944,696	788,250	945,000	19.9%
16600.1	Overtime	52,417	38,000	53,000	39.5%
16620	Retirement	83,286	52,000	84,000	61.5%

**Police - Contract Services**  
**Total Amended Expenses -**  
**All**

17040	Computer/Technology - Other	61,232	3,000	62,000	1966.7%
		4,225,878	3,901,735	4,259,235	9.2%

**Net Income After**  
**Amendment**

1,238,555	-	-
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Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> April 26, 2022	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Administration	<b>Prepared By:</b> Richard Tramm

**Subject**

Consideration and Possible Action regarding the Annual Financial Report for the fiscal year ending September 30, 2021, as prepared by Belt Harris Pechacek, LLP.

**Recommendation**

Please consider this item for approval.

**Discussion**

The Annual Financial Report for the fiscal year ending September 30, 2021, will be prepared by the City’s auditing firm, Belt Harris Pechacek, LLP. Due to its large size, an electronic copy of the report has been sent to the City Council by email and a written copy will be presented to City Council at the meeting.

**Approved By**

City Administrator	Richard Tramm	Date: April 21, 2022

*ANNUAL FINANCIAL REPORT*

of the

**CITY OF MONTGOMERY, TEXAS**

For the Year Ended  
September 30, 2021

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# CITY OF MONTGOMERY, TEXAS

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September 30, 2021

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***FINANCIAL SECTION***

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## ***INDEPENDENT AUDITORS' REPORT***

To the Honorable Mayor and  
City Council Members of the  
City of Montgomery, Texas:

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Montgomery, Texas (the "City") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of changes in net pension liability and total other postemployment benefits and related ratios, and schedule of contributions, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combined statements and schedules listed as supplementary information on the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

*BELT HARRIS PECHACEK, LLLP*

*Certified Public Accountants*  
Houston, Texas  
April 18, 2022

***MANAGEMENT'S DISCUSSION  
AND ANALYSIS***

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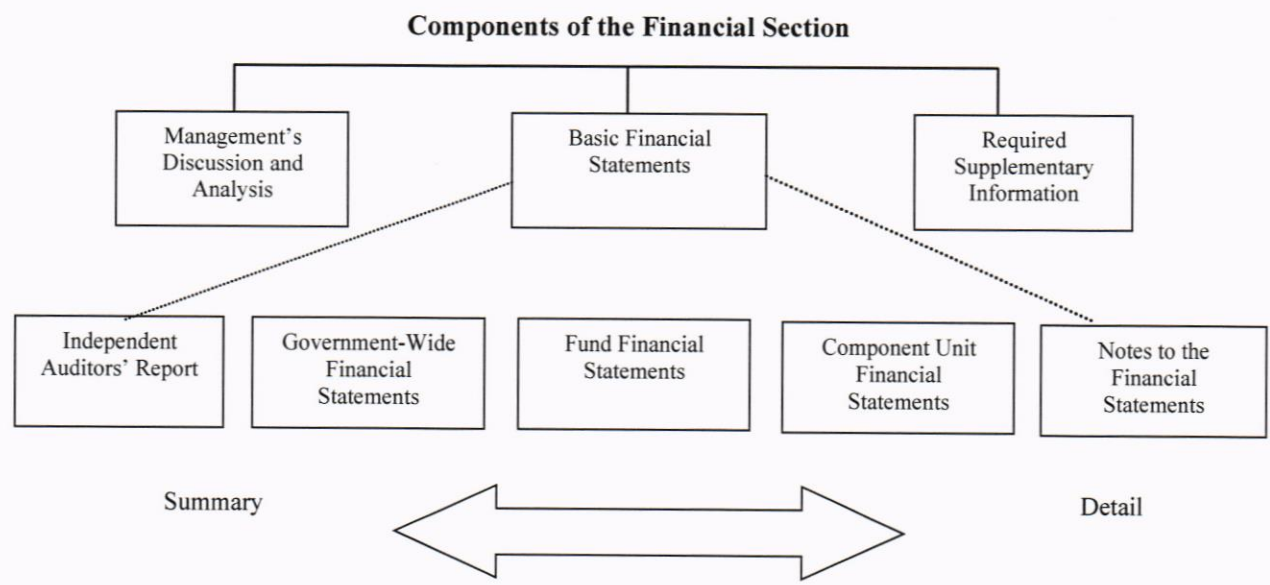
# CITY OF MONTGOMERY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended September 30, 2021

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of the City of Montgomery, Texas (the "City") for the year ending September 30, 2021. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the City's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the City's financial statements, which follow this section.

### THE STRUCTURE OF OUR ANNUAL REPORT



The City's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

### Government-Wide Statements

The government-wide statements report information for the City as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the City as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the City's financial statements, report information on the City's activities that enable the reader to understand the financial condition of the City. These statements are prepared using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the City's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other nonfinancial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.



**CITY OF MONTGOMERY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2021**

The Statement of Activities presents information showing how the City's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities divide the City's financials into two classes of activities:

1. *Governmental Activities* – Most of the City's basic services are reported here including general government, municipal court, public safety, and public works. Sales tax, property tax, franchise fees, municipal court fines, and permit fees finance most of these activities.
2. *Business-Type Activities* – Services involving a fee for those services are reported here. These services include the City's water, sewer, and sanitation services.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate economic development corporation, the Montgomery Economic Development Corporation for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. The Public Improvement District No. 1, although also legally separate, functions for all practical purposes as a department of the City and, therefore, has been included as an integral part of the primary government.

The government-wide financial statements can be found after the MD&A.

## **FUND FINANCIAL STATEMENTS**

Funds may be considered as operating companies of the parent corporation, which is the City. They are usually segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance related legal reporting requirements. The two categories of City funds are governmental and proprietary.

### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as *on balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the debt service fund, and the capital projects fund, which are considered to be major funds for reporting purposes.



**CITY OF MONTGOMERY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2021**

The City adopts an annual appropriated budget for its general fund, debt service fund, and certain special revenue funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

**Proprietary Funds**

The City maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its water, sewer, and sanitation services. The proprietary fund financial statements provide information for the water, sewer, and sanitation fund. The basic proprietary fund financial statements can be found in the basic financial statements of this report.

**Notes to Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

**Other Information**

In addition to the basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes a budgetary comparison schedule for the general fund and a schedule of changes in net pension and total other postemployment benefits liability and related ratios and schedule of contributions for the Texas Municipal Retirement System. RSI can be found after the notes to the basic financial statements.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$12,848,049 as of September 30, 2021. A portion of the City's net position, 71%, reflects its investment in capital assets (e.g., land, building, equipment, improvements, construction in progress, and infrastructure), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

A portion of the City's net position, \$281,782 or 2%, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$3,411,557 or 27%, may be used to meet the City's ongoing obligation to citizens and creditors.

**CITY OF MONTGOMERY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended September 30, 2021

**Statement of Net Position**

The following table reflects the condensed Statement of Net Position:

	September 30, 2021			Total
	Governmental Activities	Business-Type Activities	Reconciliation	Primary Government
Current and other assets	\$ 4,531,840	\$ 2,327,685	\$ -	\$ 6,859,525
Capital assets, net	5,404,053	10,235,277	-	15,639,330
<b>Total Assets</b>	<b>9,935,893</b>	<b>12,562,962</b>	<b>-</b>	<b>22,498,855</b>
Deferred outflows - pensions	128,836	11,011	-	139,847
Deferred outflows - OPEB	11,154	953	-	12,107
Deferred charge on refunding	44,874	-	-	44,874
<b>Total Deferred Outflows of Resources</b>	<b>184,864</b>	<b>11,964</b>	<b>-</b>	<b>196,828</b>
Long-term liabilities	8,060,687	23,307	-	8,083,994
Other liabilities	1,377,725	259,375	-	1,637,100
<b>Total Liabilities</b>	<b>9,438,412</b>	<b>282,682</b>	<b>-</b>	<b>9,721,094</b>
Deferred inflows - pensions	116,849	9,691	-	126,540
<b>Total Deferred Inflows of Resources</b>	<b>116,849</b>	<b>9,691</b>	<b>-</b>	<b>126,540</b>
<b>Net Position:</b>				
Net investment in capital assets	6,743,155	10,235,277	(7,823,722)	9,154,710
Restricted	281,782	-	-	281,782
Unrestricted	(6,459,441)	2,047,276	7,823,722	3,411,557
<b>Total Net Position</b>	<b>\$ 565,496</b>	<b>\$ 12,282,553</b>	<b>\$ -</b>	<b>\$ 12,848,049</b>
	September 30, 2020			Total
	Governmental Activities	Business-Type Activities	Reconciliation	Primary Government
Current and other assets	\$ 4,900,271	\$ 1,893,584	\$ -	\$ 6,793,855
Capital assets, net	4,779,295	9,581,966	-	14,361,261
<b>Total Assets</b>	<b>9,679,566</b>	<b>11,475,550</b>	<b>-</b>	<b>21,155,116</b>
Deferred outflows - pensions	72,524	6,412	-	78,936
Deferred charge on refunding	2,466	-	-	2,466
<b>Total Deferred Outflows of Resources</b>	<b>74,990</b>	<b>6,412</b>	<b>-</b>	<b>81,402</b>
Long-term liabilities	8,151,506	9,005	-	8,160,511
Other liabilities	880,165	278,207	-	1,158,372
<b>Total Liabilities</b>	<b>9,031,671</b>	<b>287,212</b>	<b>-</b>	<b>9,318,883</b>
Deferred inflows - pensions	110,959	9,188	-	120,147
<b>Total Deferred Inflows of Resources</b>	<b>110,959</b>	<b>9,188</b>	<b>-</b>	<b>120,147</b>
<b>Net Position:</b>				
Net investment in capital assets	6,321,923	9,581,966	(8,062,626)	7,841,263
Restricted	510,952	-	-	510,952
Unrestricted	(6,220,949)	1,603,596	8,062,626	3,445,273
<b>Total Net Position</b>	<b>\$ 611,926</b>	<b>\$ 11,185,562</b>	<b>\$ -</b>	<b>\$ 11,797,488</b>

The City has issued and repaid debt in its governmental activities for which the proceeds were used to construct capital assets for the governmental and business-type activities. With one activity carrying the carrying the debt, the result is an unusual net position presentation. The City has included a reconciliation column in the Statement of Net Position adjusting the net investment in capital assets. Debt associated with governmental activities, in the amount of \$7,823,722, is being used to finance capital assets reported. Accordingly, this amount has been added back to unrestricted net position and deducted from net investment in capital assets in total for the primary government.



**CITY OF MONTGOMERY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2021**

The City's total net position increased by \$1,050,561 as compared to the prior year. Both the deferred outflows and deferred inflows of resources related to the City's pension and other postemployment benefits plans increased during the fiscal year when compared to the prior year. This is primarily due to the City's adoption of supplemental death benefits for active employees and retirees in the current year. Long-term liabilities experienced a slight decrease during the year due to the refunding of series 2012 debt from a debt refund issuance and scheduled debt principal payments. Other liabilities experienced an increase due to an increase in unearned revenue from grant awards and tax rebates payable. Total assets experienced an increase primarily due to capital additions net of depreciation.

**Statement of Activities**

The following table provides a summary of the City's changes in net position:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 617,070	\$ 520,720	\$ 2,076,795	\$ 1,819,370	\$ 2,693,865	\$ 2,340,090
Operating grants and contributions	537,404	773,673	-	-	537,404	773,673
General revenues:						
Property taxes	1,232,084	1,104,722	-	-	1,232,084	1,104,722
Sales taxes	3,008,921	2,360,712	-	-	3,008,921	2,360,712
Other fees and taxes	158,600	151,396	-	-	158,600	151,396
Other revenues	269,315	175,650	275,858	241,317	545,173	416,967
<b>Total Revenues</b>	<u>5,823,394</u>	<u>5,086,873</u>	<u>2,352,653</u>	<u>2,060,687</u>	<u>8,176,047</u>	<u>7,147,560</u>
<b>Expenses</b>						
General government	1,716,093	1,303,043	-	-	1,716,093	1,303,043
Municipal court	444,184	329,869	-	-	444,184	329,869
Public safety	1,839,730	1,315,651	-	-	1,839,730	1,315,651
Public works	910,768	890,712	-	-	910,768	890,712
Interest and fiscal agent fees	331,768	211,976	-	-	331,768	211,976
Water, sewer, and sanitation	-	-	1,882,943	1,828,212	1,882,943	1,828,212
<b>Total Expenses</b>	<u>5,242,543</u>	<u>4,051,251</u>	<u>1,882,943</u>	<u>1,828,212</u>	<u>7,125,486</u>	<u>5,879,463</u>
<b>Increase in Net Position Before Transfers</b>	580,851	1,035,622	469,710	232,475	1,050,561	1,268,097
Transfers in (out)	(627,281)	(1,612,108)	627,281	1,612,108	-	-
<b>Change in Net Position</b>	(46,430)	(576,486)	1,096,991	1,844,583	1,050,561	1,268,097
Beginning net position	611,926	1,188,412	11,185,562	9,340,979	11,797,488	10,529,391
<b>Ending Net Position</b>	<u>\$ 565,496</u>	<u>\$ 611,926</u>	<u>\$ 12,282,553</u>	<u>\$ 11,185,562</u>	<u>\$ 12,848,049</u>	<u>\$ 11,797,488</u>

For the year ended September 30, 2021, revenues from governmental activities totaled \$5,823,394, which is a net increase of \$736,521 from the prior year. Significant increases were reported in sales and property taxes due to an increase in economic activity and increases in property tax collections related to increases in property valuations within the City. These increases were offset by a decrease in operating grants and contributions, which were attributed to Federal Emergency Management Agency revenues received in the prior year for disaster-related expenses.



**CITY OF MONTGOMERY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2021**

For the year ended September 30, 2021, expenses for governmental activities totaled \$5,242,543, which was an overall increase of \$1,191,292 from the prior year. The largest increases were in the general government due to HOME Investment Partnerships Program (HOME) grant expenses and increased 380 agreement reimbursements, and in the public safety related to payroll expenses.

Net position before transfers for business-type activities increased \$237,235 compared to the prior year. Revenues experience an increased by \$291,966 compared to the prior year due to an increase in charges for services and other revenues. Expenses increased \$54,731 compared to the prior year due to an increase in operating expenses for the City during the year to support water, sewer, and sanitation operations.

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

**Governmental Funds** – The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the year.

The City's governmental funds reflect a combined fund balance of \$3,144,122. Of this, \$1,576,010 is restricted or committed for various purposes. The remaining balance of \$1,568,112 is unassigned in the general fund.

There was a net decrease in the combined fund balance of \$620,478 compared to the prior year. This net reduction is largely seen in the capital projects fund, which had an overall decrease in fund balance of \$245,934 due primarily to transfers to the water, sewer, and sanitation fund for capital purposes. The debt service fund also had a large decrease in fund balance of \$228,165, which can be contributed to scheduled debt service payments.

The general fund is the chief operating fund of the City. At the end of the current year, unassigned fund balance of the general fund was \$1,568,112. As a measure of the general fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total fund expenditures. Both unassigned and total fund balance represents 30 percent of total general fund expenditures. Revenue increased over the prior year primarily due to increases in sales and property tax revenues, which can be attributed to an increase in residents shopping locally during COVID-19 and an increase in property tax valuations. Expenditures also experienced an increase compared to the prior year totaling \$1,616,219 with the largest increases seen in general government and capital outlay. The general government increase of \$593,840 can be attributed to construction cost for the HOME grant and increases in Chapter 380 agreement reimbursements. Increase in capital outlay expenditures of \$590,730 is largely due to purchase of land in the current year. The net increase of revenue and expenditures demonstrated an overall decrease of \$145,374 in the general fund when compared to the prior year.

The debt service fund has a total fund balance of \$195,630, all of which is restricted for the payment of debt service. The net decrease in fund balance during the year was \$228,165. This decrease can be attributed to scheduled debt service payments net of property tax revenues and other sources and uses from issuance of refunding debt.

The capital projects fund reported a decrease of \$245,934 in fund balance. This is primarily the result of transfers to the water, sewer, and sanitation fund for capital purposes.

**Proprietary Funds** – The City's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail.



**CITY OF MONTGOMERY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2021**

**GENERAL FUND BUDGETARY HIGHLIGHTS**

There had been a planned use of fund balance in the amount of \$1,108,012 in the general fund. However, the net change in fund balance was a decrease of \$145,374, resulting in a net positive variance of \$962,638 from budget over actual. Actual general fund revenues were more than final budgeted revenues by \$915,903 during 2021. The majority of this increase is due from HOME grant revenue received to reimburse the City for reconstruction costs of resident homes that was not anticipated for in the budget. Additionally, there was a positive budget variance for expenditures of \$40,937 that also contributed to the net positive variance.

**CAPITAL ASSETS**

At the end of the current fiscal year, the City's governmental and business-type activities had invested \$15,639,330 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$1,278,069.

Major capital asset events during the current year include the following:

- Infrastructure improvements
- Construction in progress

More detailed information about the City's capital assets is presented in note III. C. to the financial statements.

**LONG-TERM DEBT**

At the end of the current fiscal year, the City had total bonds and certificates of obligation outstanding of \$7,155,000. Of this amount, \$4,855,000 was general obligation debt and tax and revenue certificates of obligation accounted for \$2,300,000.

More detailed information about the City's long-term liabilities is presented in note III. D. to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The City adopted a fiscal year 2021-2022 expenditure budget of \$5,247,715 which is an increase of \$1,345,980 from the prior year budget. The City budgeted for fiscal year 2021-2022 revenues of \$5,190,215 which is an increase of \$1,338,480 from the prior year budget. The tax rate for 2021-2022 fiscal year will be \$0.4000 per \$100 of taxable property value. All of these factors were considered in preparing the City's budget for the 2021-2022 fiscal year.

**CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Richard Tramm, City Administrator, 101 Old Plantersville Rd., Montgomery, Texas 77316; 936-597-6434.

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***BASIC FINANCIAL STATEMENTS***



# CITY OF MONTGOMERY, TEXAS

## STATEMENT OF NET POSITION

September 30, 2021

	Primary Government			
	Governmental Activities	Business-Type Activities	Reconciliation	Total
<b>Assets</b>				
Cash and cash equivalents	\$ 2,458,624	\$ 1,809,525	\$ -	\$ 4,268,149
Cash with fiscal agent	988,256	-	-	988,256
Investments	353,000	100,000	-	453,000
Receivables, net of allowances	725,321	299,779	-	1,025,100
Internal balances	5,498	(5,498)	-	-
Due from component unit	1,141	119	-	1,260
Restricted assets:				
Cash and cash equivalents	-	123,760	-	123,760
	<u>4,531,840</u>	<u>2,327,685</u>	<u>-</u>	<u>6,859,525</u>
Capital assets:				
Nondepreciable capital assets	1,743,730	1,253,131	-	2,996,861
Depreciable capital assets, net	3,660,323	8,982,146	-	12,642,469
	<u>5,404,053</u>	<u>10,235,277</u>	<u>-</u>	<u>15,639,330</u>
<b>Total Assets</b>	<u>9,935,893</u>	<u>12,562,962</u>	<u>-</u>	<u>22,498,855</u>
<b>Deferred Outflows of Resources</b>				
Deferred outflows - pensions	128,836	11,011	-	139,847
Deferred outflows - OPEB	11,154	953	-	12,107
Deferred charge on refunding	44,874	-	-	44,874
	<u>184,864</u>	<u>11,964</u>	<u>-</u>	<u>196,828</u>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	1,191,128	135,615	-	1,326,743
Unearned revenue	170,592	-	-	170,592
Accrued interest payable	16,005	-	-	16,005
Due to primary government	-	-	-	-
Customer deposits	-	123,760	-	123,760
Noncurrent liabilities:				
Long-term liabilities due within one year	530,796	6,255	-	537,051
Long-term liabilities due in more than one year	7,529,891	17,052	-	7,546,943
	<u>9,438,412</u>	<u>282,682</u>	<u>-</u>	<u>9,721,094</u>
<b>Deferred Inflows of Resources</b>				
Deferred inflows - pensions	116,849	9,691	-	126,540
	<u>116,849</u>	<u>9,691</u>	<u>-</u>	<u>126,540</u>
<b>Net Position</b>				
Net investment in capital assets	6,743,155	10,235,277	(7,823,722)	9,154,710
Restricted for:				
Economic development	-	-	-	-
Debt service	195,630	-	-	195,630
Tourism	17,392	-	-	17,392
Public safety	68,740	-	-	68,740
Grants	20	-	-	20
Unrestricted	(6,459,441)	2,047,276	7,823,722	3,411,557
<b>Total Net Position</b>	<u>\$ 565,496</u>	<u>\$ 12,282,553</u>	<u>\$ -</u>	<u>\$ 12,848,049</u>

See Notes to Financial Statements.

**Component  
Unit**

**MEDC**

\$ 2,103,230

-

203,931

-

-

-

2,307,161

-

-

2,307,161

-

-

-

346,717

-

-

1,260

-

-

-

347,977

-

-

1,959,184

-

-

-

-

\$ 1,959,184

# CITY OF MONTGOMERY, TEXAS

## STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>Primary Government</b>			
<b>Governmental Activities</b>			
General government	\$ 1,716,093	\$ 211,192	\$ 537,404
Municipal court	444,184	405,878	-
Public safety	1,839,730	-	-
Public works	910,768	-	-
Interest and fiscal agent fees	331,768	-	-
<b>Total Governmental Activities</b>	<u>5,242,543</u>	<u>617,070</u>	<u>537,404</u>
<b>Business-Type Activities</b>			
Water, sewer, and sanitation services	1,882,943	2,076,795	-
<b>Total Business-Type Activities</b>	<u>1,882,943</u>	<u>2,076,795</u>	<u>-</u>
<b>Total Primary Government</b>	<u>\$ 7,125,486</u>	<u>\$ 2,693,865</u>	<u>\$ 537,404</u>
<b>Component Unit</b>			
Montgomery Economic Development Corporation	\$ 671,946	\$ -	\$ -
<b>Total Component Unit</b>	<u>\$ 671,946</u>	<u>\$ -</u>	<u>\$ -</u>

**General Revenues:**

Property taxes  
Sales taxes  
Franchise fees and other taxes  
Other taxes  
Investment revenue  
Other revenues  
Transfers

**Total General Revenues and Transfers**

**Change in Net Position**

Beginning net position

**Ending Net Position**

See Notes to Financial Statements.

**Net Revenue (Expense) and Changes in Net Position**

<b>Primary Government</b>			<b>Component Unit</b>
<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>MEDC</b>
\$ (967,497)	\$ -	\$ (967,497)	\$ -
(38,306)	-	(38,306)	-
(1,839,730)	-	(1,839,730)	-
(910,768)	-	(910,768)	-
(331,768)	-	(331,768)	-
<u>(4,088,069)</u>	<u>-</u>	<u>(4,088,069)</u>	<u>-</u>
-	193,852	193,852	-
-	193,852	193,852	-
<u>(4,088,069)</u>	<u>193,852</u>	<u>(3,894,217)</u>	<u>-</u>
-	-	-	(671,946)
-	-	-	(671,946)
1,232,084	-	1,232,084	-
3,008,921	-	3,008,921	1,002,974
91,147	-	91,147	-
67,453	-	67,453	-
2,102	970	3,072	6,398
267,213	274,888	542,101	1,320
(627,281)	627,281	-	-
<u>4,041,639</u>	<u>903,139</u>	<u>4,944,778</u>	<u>1,010,692</u>
(46,430)	1,096,991	1,050,561	338,746
<u>611,926</u>	<u>11,185,562</u>	<u>11,797,488</u>	<u>1,620,438</u>
<u>\$ 565,496</u>	<u>\$ 12,282,553</u>	<u>\$ 12,848,049</u>	<u>\$ 1,959,184</u>

# CITY OF MONTGOMERY, TEXAS

## BALANCE SHEET GOVERNMENTAL FUNDS

September 30, 2021

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 1,590,994	\$ 195,630	\$ 596,629	\$ 75,371
Cash with fiscal agent	-	-	988,256	-
Investments	353,000	-	-	-
Receivables, net	675,401	12,121	37,799	-
Due from component unit	1,141	-	-	-
Due from other funds	5,498	-	-	105
<b>Total Assets</b>	<b>\$ 2,626,034</b>	<b>\$ 207,751</b>	<b>\$ 1,622,684</b>	<b>\$ 75,476</b>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	\$ 532,516	\$ -	\$ 328,456	\$ -
Due to other funds	105	-	-	-
Due to others	330,156	-	-	-
Unearned revenue	170,592	-	-	-
<b>Total Liabilities</b>	<b>1,033,369</b>	<b>-</b>	<b>328,456</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - property taxes	13,877	12,121	-	-
<b>Fund Balances</b>				
Restricted for:				
Debt service	-	195,630	-	-
Tourism	-	-	-	17,392
Capital projects	-	-	1,294,228	-
Grants	-	-	-	20
Committed for:				
Public safety	10,676	-	-	58,064
Unassigned	1,568,112	-	-	-
<b>Total Fund Balances</b>	<b>1,578,788</b>	<b>195,630</b>	<b>1,294,228</b>	<b>75,476</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 2,626,034</b>	<b>\$ 207,751</b>	<b>\$ 1,622,684</b>	<b>\$ 75,476</b>

See Notes to Financial Statements.



**Total**

\$ 2,458,624  
988,256  
353,000  
725,321  
1,141  
5,603  
\$ 4,531,945

\$ 860,972  
105  
330,156  
170,592  
1,361,825

25,998

195,630  
17,392  
1,294,228  
20

68,740  
1,568,112  
3,144,122

\$ 4,531,945

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**CITY OF MONTGOMERY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL**  
**FUNDS BALANCE SHEET TO THE**  
**STATEMENT OF NET POSITION**  
September 30, 2021

Total fund balances - total governmental funds \$ 3,144,122

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.

Capital assets, nondepreciable	1,743,730
Capital assets, net depreciable	3,660,323

Long-term liabilities and deferred outflows and deferred inflows related to pensions and other postemployment benefits (OPEB) are deferred in the governmental funds.

Net pension liability	(48,604)
Deferred outflows - pensions	128,836
Deferred inflows - pensions	(116,849)
Total OPEB liability	(76,366)
Deferred outflows - OPEB	11,154

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.

25,998

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Accrued interest payable	(16,005)
Noncurrent liabilities due in one year	(530,796)
Noncurrent liabilities due in more than one year	(7,404,921)
Deferred charge on refunding	44,874

<b>Net Position of Governmental Activities</b>	\$ 565,496
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See Notes to Financial Statements.



# CITY OF MONTGOMERY, TEXAS

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

For the Year Ended September 30, 2021

	General	Debt Service	Capital Projects	Nonmajor Governmental
<b>Revenues</b>				
Property taxes	\$ 876,606	\$ 385,756	\$ -	\$ -
Sales taxes	3,008,921	-	-	-
Franchise fees	91,147	-	-	-
Other taxes	65,104	-	-	2,349
Licenses and permits	211,192	-	-	-
Fines and forfeitures	400,949	-	-	4,929
Other revenue	107,213	-	160,000	-
Intergovernmental	505,196	-	32,208	-
Investment revenue	1,810	179	98	15
<b>Total Revenues</b>	<b>5,268,138</b>	<b>385,935</b>	<b>192,306</b>	<b>7,293</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	1,617,410	-	-	-
Municipal court	425,891	-	-	-
Public safety	1,608,457	-	-	-
Public works	724,152	-	-	-
<b>Capital outlay</b>	<b>805,706</b>	<b>-</b>	<b>51,153</b>	<b>-</b>
<b>Debt service:</b>				
Principal	-	455,000	-	-
Interest and fiscal agent fees	-	369,109	-	-
<b>Total Expenditures</b>	<b>5,181,616</b>	<b>824,109</b>	<b>51,153</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>86,522</b>	<b>(438,174)</b>	<b>141,153</b>	<b>7,293</b>
<b>Other Financing Sources (Uses)</b>				
Refunding bonds issued	-	4,495,000	-	-
Premium on refunding bonds	-	605,566	-	-
Payment to refunded bond escrow agent	-	(4,890,557)	-	-
Transfers in	8,298	-	240,194	-
Transfers (out)	(240,194)	-	(627,281)	(8,298)
<b>Total Other Financing Sources (Uses)</b>	<b>(231,896)</b>	<b>210,009</b>	<b>(387,087)</b>	<b>(8,298)</b>
<b>Net Change in Fund Balances</b>	<b>(145,374)</b>	<b>(228,165)</b>	<b>(245,934)</b>	<b>(1,005)</b>
Beginning fund balances	1,724,162	423,795	1,540,162	76,481
<b>Ending Fund Balances</b>	<b>\$ 1,578,788</b>	<b>\$ 195,630</b>	<b>\$ 1,294,228</b>	<b>\$ 75,476</b>

See Notes to Financial Statements.

**Total**

\$	1,262,362
	3,008,921
	91,147
	67,453
	211,192
	405,878
	267,213
	537,404
	2,102

---

5,853,672

1,617,410  
425,891  
1,608,457  
724,152  
856,859

455,000  
369,109

---

6,056,878

---

(203,206)

4,495,000  
605,566  
(4,890,557)  
248,492  
(875,773)

---

(417,272)

(620,478)

---

3,764,600

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\$ 3,144,122

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**CITY OF MONTGOMERY, TEXAS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2021**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net changes in fund balances - total governmental funds	\$	(620,478)
---	----	-----------

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital additions		909,347
Depreciation expense		(284,589)

The issuance of long-term debt (e.g., bonds and certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

Principal payments		455,000
Debt issued		(4,495,000)
Payment to escrow agent		4,890,557
Net change in deferred charges on refunding		(3,149)
Accrued interest		1,020
Premium on refunding		(605,566)
Premium amortization		39,470

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences		(23,115)
Net pension liability		(264,859)
Deferred outflows - pensions		104,539
Deferred inflows - pensions		(54,117)
Total OPEB liability		(76,366)
Deferred outflows - OPEB		11,154

Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the funds.

		(30,278)
--	--	----------

		\$ (46,430)
--	--	-------------

See Notes to Financial Statements.

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# CITY OF MONTGOMERY, TEXAS

## STATEMENT OF NET POSITION

### PROPRIETARY FUND

September 30, 2021

	<u>Business-Type Activities Water, Sewer, and Sanitation</u>
<b><u>Assets</u></b>	
<b>Current assets</b>	
Cash and equity in cash and investments	\$ 1,809,525
Investments	100,000
Accounts receivable (net of allowance for uncollectibles)	299,779
Due from component unit	119
Restricted cash and cash equivalents	
Customer deposits	123,760
<b>Total Current Assets</b>	<b>2,333,183</b>
<b>Noncurrent assets</b>	
Capital assets:	
Nondepreciable	1,253,131
Depreciable (net of depreciation)	8,982,146
<b>Total Capital Assets (Net)</b>	<b>10,235,277</b>
<b>Total Noncurrent Assets</b>	<b>10,235,277</b>
<b>Total Assets</b>	<b>12,568,460</b>
<b>Deferred Outflows of Resources</b>	
Deferred outflows - pensions	11,011
Deferred outflows - OPEB	953
<b>Total Deferred Outflows of Resources</b>	<b>11,964</b>
<b><u>Liabilities and Net Position</u></b>	
<b>Current Liabilities</b>	
Accounts payable and accrued liabilities	135,615
Due to other funds	5,498
Compensated absences	6,255
Payable from restricted assets	
Customer deposits	123,760
<b>Total Current Liabilities</b>	<b>271,128</b>
<b>Noncurrent liabilities</b>	
Net pension liability	1,225
Total OPEB liability	6,523
Compensated absences	9,304
<b>Total Noncurrent Liabilities</b>	<b>17,052</b>
<b>Total Liabilities</b>	<b>288,180</b>
<b>Deferred Inflows of Resources</b>	
Deferred inflows - pensions	9,691
<b>Total Deferred Inflows of Resources</b>	<b>9,691</b>
<b>Net Position</b>	
Net investment in capital assets	10,235,277
Unrestricted net position	2,047,276
<b>Total Net Position</b>	<b>\$ 12,282,553</b>

See Notes to Financial Statements.

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**CITY OF MONTGOMERY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUND**  
For the Year Ended September 30, 2021

	<b>Business-Type Activities</b>
	<b>Water, Sewer, and Sanitation</b>
<b><u>Operating Revenues</u></b>	
Water service	\$ 795,495
Sewer service	734,723
Sanitation service	193,738
Meter installations	352,839
Other revenue	274,888
<b>Total Operating Revenues</b>	<b>2,351,683</b>
<b><u>Operating Expenses</u></b>	
Water, sewer, and sanitation	1,064,061
Salaries and wages	390,188
Depreciation	428,694
<b>Total Operating Expenses</b>	<b>1,882,943</b>
<b>Operating Income</b>	<b>468,740</b>
<b><u>Nonoperating Revenues (Expenses)</u></b>	
Investment revenue	970
<b>Total Nonoperating Revenues</b>	<b>970</b>
<b>Income Before Transfers</b>	<b>469,710</b>
<b><u>Transfers</u></b>	
Transfers in	627,281
<b>Total Transfers</b>	<b>627,281</b>
<b>Change in Net Position</b>	<b>1,096,991</b>
Beginning net position	11,185,562
<b>Ending Net Position</b>	<b>\$ 12,282,553</b>

See Notes to Financial Statements.



# CITY OF MONTGOMERY, TEXAS

## STATEMENT OF CASH FLOWS PROPRIETARY FUND (Page 1 of 2) For the Year Ended September 30, 2021

	<b>Business-Type Activities Water, Sewer, and Sanitation</b>
<b><u>Cash Flows from Operating Activities</u></b>	
Receipts from customers and users	\$ 2,327,176
Payments to suppliers	(1,154,453)
Payments to employees	(359,539)
<b>Net Cash Provided by Operating Activities</b>	<b>813,184</b>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>	
Transfers from other funds	627,281
<b>Net Cash Provided by Noncapital Financing Activities</b>	<b>627,281</b>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>	
Acquisition and construction of capital assets	(1,082,005)
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<b>(1,082,005)</b>
<b><u>Cash Flows from Investing Activities</u></b>	
Purchase of investments	(100,000)
Interest on investments	970
<b>Net Cash(Used) by Investing Activities</b>	<b>(99,030)</b>
<b>Net Change in Cash and Cash Equivalents</b>	<b>259,430</b>
Beginning cash and cash equivalents	1,673,855
<b>Ending Cash and Cash Equivalents</b>	<b>\$ 1,933,285</b>
<b>Ending Cash and Cash Equivalents:</b>	
Unrestricted cash and cash equivalents	\$ 1,809,525
Restricted cash and cash equivalents	123,760
	<b>\$ 1,933,285</b>

See Notes to Financial Statements.

# CITY OF MONTGOMERY, TEXAS

## STATEMENT OF CASH FLOWS

### PROPRIETARY FUND (Page 2 of 2)

For the Year Ended September 30, 2021

	<u>Business-Type Activities</u> <u>Water, Sewer, and Sanitation</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating income	\$ 468,740
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>	
Depreciation	428,694
<b>Changes in Operating Assets and Liabilities:</b>	
<b>(Increase) Decrease in Current Assets:</b>	
Accounts receivable	(32,757)
Deferred outflows - pensions	(4,599)
Deferred outflows - OPEB	(953)
Due from other funds	3,462
Net pension liability	22,621
Total OPEB liability	6,523
<b>Increase (Decrease) in Current Liabilities:</b>	
Accounts payable	(27,082)
Due to other funds	(66,772)
Compensated absences	6,554
Customer deposits	8,250
Deferred inflows - pensions	503
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 813,184</b>

See Notes to Financial Statements.

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# CITY OF MONTGOMERY, TEXAS

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2021

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

The City of Montgomery, Texas (the “City”) was incorporated under the laws of the State of Texas, (the “State”) in 1935.

The City operates under a “General Law” City, which provides for a “Mayor-Council” form of government. The City Council is the principal legislative body of the City. The City Administrator is appointed by a majority vote of the City Council and is responsible to the Council for the administration of all affairs of the City. The City Administrator is responsible for the appointment and removal of department directors and employees, supervision and control of all City departments, and preparation of the annual budget. The City provides the following services: general administration; municipal court; public safety; public works; and water, sewer, and sanitation services.

The City is an independent political subdivision of the State governed by an elected council and a mayor and is considered a primary government. Its activities are not considered a part of any other governmental or other type of reporting entity. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City’s financial reporting entity. The component units, as listed below, although legally separate, are considered part of the reporting entity. No other entities have been included in the City’s reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the City’s financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City’s financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

#### **Discretely Presented Component Unit**

##### **Montgomery Economic Development Corporation**

On December 14, 1995, the City incorporated the Montgomery Industrial Development Corporation. In July 2013, the name was changed to Montgomery Economic Development Corporation (MEDC). The purpose of this nonprofit corporation is to promote economic development within the City and the State in order to eliminate unemployment and underemployment; to promote and encourage employment and the public welfare of, for, and on behalf of the City; and for improving the assessed valuations through the promotion of (a) existing business enterprise expansion and retention and (b) new business enterprise development and attraction by developing, implementing, providing, and financing projects. A one-half of one percent City sales tax is designated for this purpose. Separate



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

financial statements of the MEDC are not prepared. The MEDC is included in the City's reporting entity because of the significance of its operational or financial relationship with the City. The City appoints a majority of this MEDC's board members and is either able to impose its will on it or a financial benefit/burden exists.

**Blended Component Unit**

**Public Improvement District (PID) No. 1**

Following a public hearing on September 30, 2014, the City Council created the City of Montgomery Public Improvement District (PID) No. 1 in accordance with Chapter 372 of the Local Government Code. The PID was created to provide a method of financing certain public improvements for the benefit of property in the PID, the costs of which would be paid by owners of real property located in the PID, subject to limitations contained in the service and assessment plan. Public improvements included creation costs of the PID, as well as roadway, water distribution system, storm sewer collection system, and wastewater collection system improvements. These public improvements were funded from developer revenues before construction began. The developer will be repaid in annual installments over a fifteen-year period through assessments to the property owners in the PID, the timing of which begins after the City has issued a certificate of occupancy for completed permanent structures; however, such date shall not occur before the trigger date of September 1, 2017. The City retains the right to create a board to manage the PID, but currently retains all management capacity at year end.

**B. Government-Wide Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the primary government. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

**C. Basis of Presentation – Government-Wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the City's enterprise funds. Separate financial statements are provided for governmental and proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's water, sewer, and sanitation functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

**D. Basis of Presentation – Fund Financial Statements**

The fund financial statements provide information about the City's funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The City reports the following governmental funds:

The *general fund* is the City's primary operating fund. It is used to account for and report all financial resources not accounted for and reported in other funds. The principal sources of revenues include local property taxes, sales taxes, franchise fees, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, municipal court, public safety, and public works. The general fund is always considered a major fund for reporting purposes.

The *debt service fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on all long-term debt of the City. The primary source of revenue for debt service is local property taxes. The debt service fund is considered a major fund for reporting purposes.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition of capital facilities and other capital assets. The capital projects fund is considered major for reporting purposes.

The *special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The special revenue funds include the grants fund, the hotel occupancy fund, the court security fund, the court technology fund, and the police asset forfeiture fund. The special revenue funds are considered nonmajor funds for reporting purposes.

The City reports the following enterprise fund:

The *enterprise fund* is used to account for the operations that provide water, sewer, and sanitation services. The services are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges. The water, sewer, and sanitation fund is considered a major fund for reporting purposes.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise fund) are eliminated so that only the net amount is included as internal balances in the business-type activities column.



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2021**

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

**E. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the City.



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

**F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

**1. Cash and Cash Equivalents**

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

**2. Investments**

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pool operates in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposit, are reported at cost.

The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the City is authorized to invest in the following:

- Direct obligations of the U.S. Government or U.S. Government agencies
- Fully collateralized certificates of deposit
- Money market mutual funds that meet certain criteria
- Bankers' acceptances
- Statewide investment pools

**3. Restricted Assets**

Certain proceeds of bonds, as well as other resources set aside for specific purposes, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants or contractual agreements.

**4. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2021**

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful years:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Buildings and improvements	20 years
Furniture and equipment	5 to 20 years
Vehicles	5 years
Infrastructure	20 to 40 years

**5. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/ other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension plan members, except for the net differences between the projected and actual investment earnings on the pension plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the City's fiscal year, the amount is deferred and recognized as an increase to the net pension asset during the measurement period in which the contributions were made.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

At the fund level, the City has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

**6. Compensated Employee Absences**

The City maintains formal programs for vacation and sick leave. The City's full-time, permanent employees are granted vacation pay benefits in varying amounts to specified maximums depending on tenure with the City. The City's personnel policy permits its full-time, permanent employees to accumulate earned but unused vacation pay benefits. Upon separation with the City, employees will be paid for their accrued and unused vacation pay benefits.



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2021**

Sick leave accrues to full-time, permanent employees to specified maximums but, upon separation with the City, employees will not be paid for accumulated sick leave.

The liability for compensated absences reported in the government-wide and proprietary fund statements consist of unpaid, accumulated vacation balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Vested or accumulated vacation leave and compensated leave of government-wide and proprietary funds are recognized as an expense and liability of those funds as the benefits accrue to employees.

It is the City's policy to liquidate compensated absences with future revenues rather than with currently available expendable resources. Accordingly, the City's governmental funds recognize accrued compensated absences when they are paid.

**7. Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, if material. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund. Although a portion of the general obligation debt was directly related to the purchase of water and sewer infrastructure, the debt service expenditures are included in the governmental fund financial statements as they are expected to be paid from debt service tax revenues instead of water system revenues.

**8. Net Position Flow Assumption**

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

**9. Fund Balance Flow Assumptions**

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**10. Fund Balance Policies**

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

By resolution, the City Council has also authorized the City Administrator as the official authorized to assign fund balance to a specific purpose as approved by the City's fund balance policy. Assignments of fund balance by the City Administrator do not require formal action by the City Council.

The City strives to maintain an unassigned fund balance of not less than 25 percent of the budgeted operational expenditures in all City funds. The purpose of the unassigned balance is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provisions of services to citizens. Should unassigned fund balance fall below the goal or have a deficiency, the City will seek to reduce expenditures prior to increasing revenues to replenish fund balance within a reasonable timeframe.



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

**11. Estimates**

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**12. Pensions**

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's fiduciary net position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**13. Other Postemployment Benefits**

The City participates in a single-employer, unfunded, defined benefit group-term life insurance plan operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. Benefit payments are treated as being equal to the employer's yearly contributions for retirees. Benefit payments and refunds are due and payable in accordance with the benefit terms. Information about the City's total OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense is provided by TMRS from reports prepared by their consulting actuary.

**G. Revenues and Expenditures/Expenses**

**1. Program Revenues**

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

**2. Property Taxes**

Property taxes are levied during October of each year and are due upon receipt of the City's tax bill. Taxes become delinquent, with an enforceable lien on property, on February 1 of the following year.



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

**3. Proprietary Funds Operating and Nonoperating Revenues and Expenses**

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. The enterprise fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general, debt service, and certain special revenue funds. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control as defined by the City Charter is the function level. No funds can be transferred or added to a budgeted item without City Council approval. Appropriations lapse at the end of the year.

**III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

As of September 30, 2021, the City had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Years)</u>
Certificates of deposit	\$ 453,000	0.41
TexPool	1,684,362	0.06
<b>Total</b>	<b>\$ 2,137,362</b>	
Portfolio weighted average maturity		0.13

*Interest rate risk.* In accordance with its investment policy, the City manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

*Credit risk.* The City's investment policy limits investments in public fund investment pools rated as to investment quality not less than "AAA" or "AAA-m", or at an equivalent rating by at least one nationally recognized rating service. Investments in U.S. Securities Exchange Commission registered and regulated money market mutual funds must have an investment quality not less than "AAA-", or at an equivalent rating by at least one nationally recognized rating service. As of September 30, 2021, the City's investments in TexPool were rated "AAAm" by Standard & Poor's.

*Custodial credit risk – deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of September 30, 2021, fair market values of pledged securities and FDIC coverage exceeded bank balances.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral

**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2021**

securities that are in the possession of an outside party. The City's investment policy requires that it will seek to safekeeping securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City's safekeeping account prior to the release of funds.

**TexPool**

TexPool was established as a trust company with the Treasurer of the State as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rates TexPool 'AAAm'. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review.

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, TexPool must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national state of emergency that affects TexPool's liquidity.



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

**B. Receivables**

The following comprise receivable balances at year end:

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Water, Sewer, and Sanitation</u>	<u>Total</u>
Property taxes	\$ 13,877	\$ 12,121	\$ -	\$ -	\$ 25,998
Sales taxes	611,792	-	-	-	611,792
Mixed beverage taxes	2,274	-	-	-	2,274
Accounts receivable	47,458	-	37,799	300,347	385,604
Less allowance	-	-	-	(568)	(568)
	<u>\$ 675,401</u>	<u>\$ 12,121</u>	<u>\$ 37,799</u>	<u>\$ 299,779</u>	<u>\$ 1,025,100</u>
	<u>MEDC</u>				
Sales taxes	\$ 203,931				
	<u>\$ 203,931</u>				

**C. Capital Assets**

A summary of changes in capital assets for the year end is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>(Decreases)/ Reclassifications</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 864,009	\$ 755,513	\$ -	\$ 1,619,522
Construction in progress	20,567	103,641	-	124,208
Total capital assets not being depreciated	<u>884,576</u>	<u>859,154</u>	<u>-</u>	<u>1,743,730</u>
Other capital assets:				
Buildings and improvements	1,022,614	5,275	-	1,027,889
Infrastructure	3,869,242	9,425	-	3,878,667
Vehicles	1,034,488	-	-	1,034,488
Furniture and fixtures	447,150	35,493	-	482,643
Total other capital assets	<u>6,373,494</u>	<u>50,193</u>	<u>-</u>	<u>6,423,687</u>
Less accumulated depreciation for:				
Buildings and improvements	(601,678)	(51,271)	-	(652,949)
Infrastructure	(727,267)	(131,208)	-	(858,475)
Vehicles	(806,478)	(89,302)	-	(895,780)
Furniture and fixtures	(343,352)	(12,808)	-	(356,160)
Total accumulated depreciation	<u>(2,478,775)</u>	<u>(284,589)</u>	<u>-</u>	<u>(2,763,364)</u>
Other capital assets, net	<u>3,894,719</u>	<u>(234,396)</u>	<u>-</u>	<u>3,660,323</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 4,779,295</u>	<u>\$ 624,758</u>	<u>\$ -</u>	<u>5,404,053</u>
			Plus unspent bond proceeds	1,294,228
			Plus deferred charge on refunding	44,874
			<b>Net Investment in Capital Assets</b>	<u>\$ 6,743,155</u>

**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2021**

Depreciation was charged to governmental functions as follows:

General government	\$ 57,531
Public safety	81,760
Public works	145,298
<b>Total Governmental Activities Depreciation Expense</b>	<b><u>\$ 284,589</u></b>

The following is a summary of changes in capital assets for business-type activities for the year end:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>(Decreases)/ Reclassifications</b>	<b>Ending Balance</b>
<b>Business-Type Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 66,581	\$ -	\$ -	\$ 66,581
Construction in progress	1,589,956	1,029,567	(1,432,973)	1,186,550
Total capital assets not being depreciated	1,656,537	1,029,567	(1,432,973)	1,253,131
Other capital assets:				
Infrastructure	12,802,663	1,485,411	-	14,288,074
Furniture and equipment	179,037	-	-	179,037
Vehicles	181,554	-	-	181,554
Total other capital assets	13,163,254	1,485,411	-	14,648,665
Less accumulated depreciation for:				
Infrastructure	(4,951,948)	(410,545)	-	(5,362,493)
Furniture and equipment	(153,765)	(2,319)	-	(156,084)
Vehicles	(132,112)	(15,830)	-	(147,942)
Total accumulated depreciation	(5,237,825)	(428,694)	-	(5,666,519)
Other capital assets, net	7,925,429	1,056,717	-	8,982,146
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$ 9,581,966</b>	<b>\$ 2,086,284</b>	<b>\$ (1,432,973)</b>	<b>\$ 10,235,277</b>

Depreciation was charged to business-type functions as follows:

Water, sewer, and sanitation	\$ 428,694
<b>Total Business-Type Activities Depreciation Expense</b>	<b><u>\$ 428,694</u></b>



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

**D. Long-Term Debt**

The following is a summary of changes in the City's total long-term liabilities for the year end. In general, the City uses the general and debt service funds to liquidate governmental long-term liabilities.

The long-term liabilities for the governmental activities at year end are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities:</b>					
General obligation refunding bonds	\$ 2,050,000	\$ 4,495,000	\$ (2,050,000)	\$ 4,495,000	\$ 215,000
Certificates of obligation	3,040,000	-	(3,040,000)	-	-
Direct borrowings/placements:					
General obligation refunding bonds	440,000	-	(80,000)	360,000	85,000
Certificates of obligation	2,430,000	-	(130,000)	2,300,000	130,000
Deferred amounts:					
For issuance discounts/premiums	102,626	605,566	(39,470)	668,722	-
	<u>8,062,626</u>	<u>5,100,566</u>	<u>(5,339,470)</u>	<u>7,823,722</u>	<u>* 430,000</u>
<b>Other liabilities:</b>					
Net pension liability/(asset)	(216,255)	264,859	-	48,604	-
Total OPEB liability	-	76,366	-	76,366	-
Compensated absences	88,880	96,509	(73,394)	111,995	100,796
<b>Total Governmental Activities</b>	<u>\$ 7,935,251</u>	<u>\$ 5,538,300</u>	<u>\$ (5,412,864)</u>	<u>\$ 8,060,687</u>	<u>\$ 530,796</u>
				<u>Long-term debt due in more than one year</u>	<u>\$ 7,529,891</u>
				<u>*Debt associated with capital assets</u>	<u>\$ 7,823,722</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Business-Type Activities:</b>					
<b>Other liabilities:</b>					
Net pension liability/(asset)	\$ (21,396)	\$ 22,621	\$ -	\$ 1,225	\$ -
Total OPEB liability	-	6,523	-	6,523	-
Compensated absences	9,005	14,416	(7,862)	15,559	14,003
<b>Total Business-Type Activities</b>	<u>\$ (12,391)</u>	<u>\$ 43,560</u>	<u>\$ (7,862)</u>	<u>\$ 23,307</u>	<u>\$ 14,003</u>
				<u>Long-term debt due in more than one year</u>	<u>\$ 9,304</u>

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. The governmental activities compensated absences are generally liquidated by the general fund. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

Long-term debt at year end was comprised of the following debt issues:

Description	Interest Rates	Original Balance	Current Balance
<b>Governmental Activities</b>			
<b>General Obligation Bonds</b>			
General obligation refunding bonds, series 2021	2.00-5.00%	\$ 4,495,000	\$ 4,495,000
From direct borrowings/placements:			
General obligation refunding bonds, series 2015	0.85-2.80%	845,000	360,000
<b>Total General Obligation Bonds</b>		<b>5,340,000</b>	<b>4,855,000</b>
<b>Certificates of Obligation</b>			
From direct borrowings/placements:			
Tax and revenue certificates of obligation, series 2017A	0.10 - 1.60%	1,090,000	890,000
Tax and revenue certificates of obligation, series 2017B	0.01 - 1.90%	1,730,000	1,410,000
<b>Total Certificates of Obligation</b>		<b>2,820,000</b>	<b>2,300,000</b>
<b>Total Governmental Activities Long-Term Debt</b>		<b>\$ 8,160,000</b>	<b>\$ 7,155,000</b>

The annual requirements to amortize bond and certificate debt issues outstanding at year end were as follows:

Fiscal Year	General Obligation	
	Ending	Interest
2022	\$ 215,000	\$ 156,225
2023	230,000	145,100
2024	245,000	133,225
2025	250,000	120,850
2026	260,000	108,100
2027-2031	1,470,000	330,450
2032-2036	1,485,000	109,050
2037-2038	340,000	6,800
<b>Total</b>	<b>\$ 4,495,000</b>	<b>\$ 1,109,800</b>

The annual requirements to amortize debt issues outstanding for the direct borrowings/placements at year end are as follows:

Fiscal Year	General Obligation		Certificates of Obligation		Total	
	Ending	Interest	Principal	Interest	Principal	Interest
2022	\$ 85,000	8,293	\$ 130,000	\$ 28,712	\$ 215,000	\$ 37,005
2023	90,000	6,170	130,000	28,219	220,000	34,389
2024	90,000	3,852	130,000	27,478	220,000	31,330
2025	95,000	1,330	140,000	26,471	235,000	27,801
2026	-	-	140,000	25,222	140,000	25,222
2027-2031	-	-	710,000	101,796	710,000	101,796
2032-2036	-	-	760,000	47,185	760,000	47,185
2037-2039	-	-	160,000	1,430	160,000	1,430
<b>Total</b>	<b>\$ 360,000</b>	<b>\$ 19,645</b>	<b>\$ 2,300,000</b>	<b>\$ 286,512</b>	<b>\$ 2,660,000</b>	<b>\$ 306,157</b>

The City's long-term debt includes all outstanding bonded debt secured by the full faith and credit of the City. The bonds are certificates of obligation, general obligation, and contractual obligation bonds that are secured by the full faith and credit of the City and are paid through the debt service fund from tax revenues.



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2021**

Advanced Refunding of Debt

In the current fiscal year, the City issued \$4,495,000 of General Obligation Refunding Bonds, Series 2021 with interest rates ranging from 2.00% to 5.00%. The proceeds were used to advance refund \$1,935,000 of the General Obligation Refunding Bonds, Series 2012, which had interest rates ranging from 2.00% to 4.00%, and \$2,910,000 of the Tax and Revenue Certificates of Obligation, Series 2012 (the "Refunded Bonds"), which had interest rates ranging of 3.00 to 3.35%. The net proceeds of \$4,890,557 (including a \$605,565 premium and after payment of \$206,158 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the Refunded Bonds. As a result, the Refunded Bonds are considered to be defeased and the liability has been removed from the Statement of Net Position. The reacquisition price exceeded the net carrying amount of the old debt by \$45,557. This amount is being amortized over the remaining life of the refunded debt, which is the same life as the new debt issued. The refunding was undertaken to reduce debt service payments over the next 17 years by \$757,953 and resulted in an economic gain of \$691,745.

Federal Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or are not performed correctly, a substantial liability to the City could result. The City periodically engages an arbitrage consultant to perform the calculations in accordance with the rules and regulations of the IRS.

**E. Interfund Transactions**

The composition of due to/from balances as of year end was as follows:

<u>Due To</u>	<u>Due From</u>	<u>Amounts</u>
General	Utility	\$ 5,498
Nonmajor governmental	General	105
		<u>\$ 5,603</u>

Amounts recorded as due to/from are considered to be temporary loans and will generally be repaid in more than one year.

Transfers between the primary governmental funds during the year were as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amounts</u>
General	Nonmajor governmental	\$ 8,298
General	Capital projects	240,194
Utility	Capital projects	627,281
		<u>\$ 875,773</u>

Amounts transferred between funds related to amounts collected by the general; capital projects; water, sewer, and sanitation; and other nonmajor governmental funds for various governmental and business-type expenditures.

**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

**IV. OTHER INFORMATION**

**A. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City participates along with 2,617 other entities in the Texas Municipal League's Intergovernmental Risk Pools (the "Pool"). The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool, outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

**B. Contingent Liabilities**

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures that may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

The continued spread of COVID-19 pandemic has given a rise in uncertainties that may have a significant negative impact on the operating activities and result of the City. The occurrence and extent of such impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) the effects on the financial markets, and (iv) the effects on the economy overall, all of which are unknown at this time.

**C. Pension Plan**

**Texas Municipal Retirement System**

**Plan Description**

The City participates as one of 895 plans in the defined benefit cash-balance plan administered by TMRS. TMRS is a statewide public retirement plan created by the State and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the "TMRS Act") as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees, however, TMRS is not fiscally dependent on the State. TMRS issues a publicly available annual comprehensive financial report that can be obtained at [www.tmr.com](http://www.tmr.com).

All eligible employees of the City are required to participate in TMRS.



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits, with interest, were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a partial lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75 percent of the member's deposits and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	<u>2021</u>	<u>2020</u>
Employee deposit rate	7.00%	7.00%
Matching ratio (City to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service requirement eligibility (expressed as age/yrs of service)	60/5, 0/20	60/5, 0/20
Updated service credit	0%	0%
Annuity increase (to retirees)	0% of CPI	0% of CPI

Employees Covered by Benefit Terms

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	11
Inactive employees entitled to, but not yet, receiving benefits	24
Active employees	28
<b>Total</b>	<u><u>63</u></u>

Contributions

The contribution rates for employees in TMRS are either five percent, six percent, or seven percent of employee gross earnings, and the City-matching percentages are either 100 percent, 150 percent, or 200 percent, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each entity is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The City's contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time.

Employees for the City were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the City were 6.05 percent and 9.72 percent in calendar years 2020 and 2021, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2021 were \$168,402 and were equal to the required contributions.



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2021**

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2020 and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The TPL in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	2.75% per year, adjusted down for population declines, if any
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-Distinct 2019 Municipal Retirees of Texas mortality tables. The rates for active members, healthy retirees, and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a four-year set-forward for males and a three-year set-forward for females. In addition, a 3.5 percent and 3.0 percent minimum mortality rate is applied for males and females, respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for the annuity purchase rates is based on the mortality experience investigation study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation, as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, the actuary focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Global Equity	30.00%	5.30%
Core Fixed Income	10.00%	1.25%
Non-Core Fixed Income	20.00%	4.14%
Real Return	10.00%	3.85%
Real Estate	10.00%	4.00%
Absolute Return	10.00%	3.48%
Private Equity	10.00%	7.75%
<b>Total</b>	<b>100.00%</b>	

Discount Rate

The discount rate used to measure the TPL was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the TMRS fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (A)</u>	<u>Plan Fiduciary Net Position (B)</u>	<u>Net Pension Liability / (Asset) (A) - (B)</u>
Changes for the year:			
Service cost	\$ 283,792	\$ -	\$ 283,792
Interest	129,656	-	129,656
Changes in current period benefits	289,106	-	289,106
Difference between expected and actual experience	(51,273)	-	(51,273)
Changes in assumptions	-	-	-
Contributions - employer	-	107,207	(107,207)
Contributions - employee	-	124,081	(124,081)
Net investment income	-	133,417	(133,417)
Benefit payments, including refunds of employee contributions	(94,655)	(94,655)	-
Administrative expense	-	(872)	872
Other changes	-	(32)	32
<b>Net Changes</b>	<b>556,626</b>	<b>269,146</b>	<b>287,479</b>
Balance at December 31, 2019	1,537,152	1,774,802	(237,650)
<b>Balance at December 31, 2020</b>	<b>\$ 2,093,778</b>	<b>\$ 2,043,948</b>	<b>\$ 49,829</b>



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

Sensitivity of the NPL to Changes in the Discount Rate

The following presents the NPL of the City, calculated using the discount rate of 6.75 percent, as well as what the City's NPL would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	<b>1% Decrease in Discount Rate (5.75%)</b>	<b>Discount Rate (6.75%)</b>	<b>1% Increase in Discount Rate (7.75%)</b>
City's Net Pension Liability	\$ 445,554	\$ 49,829	\$ 260,103

Pension Plan Fiduciary Net Position

Detailed information about the TMRS fiduciary net position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at [www.tmr.com](http://www.tmr.com).

Pension Expense and Deferred Outflows/Deferred Inflows of Resources Related to Pensions

For the fiscal year ended September 30, 2021, the City recognized net pension expense of \$402,004.

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ -	\$ 79,810
Changes in actuarial assumptions	1,750	-
Net difference between projected and actual investment earnings	-	46,730
Contributions subsequent to the measurement date	138,097	-
<b>Total</b>	<b>\$ 139,847</b>	<b>\$ 126,540</b>

\$138,097 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as an increase of the NPL for the fiscal year ending September 30, 2022.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Fiscal Year Ended September 30</b>	<b>Pension Expense</b>
2022	\$ (54,149)
2023	(24,669)
2024	(39,450)
2025	(6,522)
<b>Total</b>	<b>\$ (124,790)</b>

**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

**D. Other Postemployment Benefits**

**TMRS Supplemental Death Benefits**

Plan Description

The City participates in an OPEB plan administered by TMRS. TMRS administers the defined benefit group-term life insurance plan known as the SDBF. This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. Employers may terminate coverage under, and discontinue participation in, the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The member city contributes to the SDBF at a contractually required rate (based on the covered payroll of employee members) as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employee's entire career. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* (GASB 75). As such, the SDBF is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

The contributions to the SDBF are pooled for investment purposes with those of the Pension Trust Fund (PTF). The TMRS Act requires the PTF to allocate a five percent interest credit from investment income to the SDBF on an annual basis each December 31 based on the mean balance in the SBDF during the year.

Benefits

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an OPEB and is a fixed amount of \$7,500. As the SDBF covers both active and retiree participants with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated). Participation in the SDBF as of December 31, 2020 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	9
Inactive employees entitled to but not yet receiving benefits	8
Active employees	<u>28</u>
<b>Total</b>	<u><u>45</u></u>

Total OPEB Liability

The City's total OPEB liability of \$82,890 was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate	2.00%*
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements of GASB 68.
Mortality rates - service retirees	2019 Municipal retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates - disabled retirees	2019 Municipal retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject on the floor.

\* The discount rate is based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2020.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Changes for the year:	
Service cost	\$ 4,786
Interest	1,831
Changes in benefit terms including TMRS plan participation	64,174
Differences between expected and actual experience	-
Changes of assumptions	12,099
Benefit payments	-
	<u>Net Changes</u> 82,890
Beginning balance	-
	<u>Ending Balance</u> \$ 82,890

\* Benefit payments are treated as being equal to the employer's yearly contributions for retirees due to the SDBF being considered an unfunded OPEB plan under GASB 75.

There were no changes of assumptions or other inputs that affected measurement of the total OPEB liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2021

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<b>1% Decrease in Discount Rate (1.00%)</b>	<b>Discount Rate (2.00%)</b>	<b>1% Increase in Discount Rate (3.00%)</b>
City's Total OPEB Liability	\$ 104,168	\$ 82,890	\$ 67,305

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended September 30, 2021, the City recognized OPEB expense of \$70,783. The City reported deferred outflows/inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes in actuarial assumptions	\$ 9,976	\$ -
Contributions subsequent to the measurement date	2,131	-
<b>Total</b>	<b>\$ 12,107</b>	<b>\$ -</b>

\$2,131 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the fiscal year ending September 30, 2022.

Amounts reported as deferred outflows/inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Fiscal Year Ended September 30</b>	<b>OPEB Expense</b>
2022	\$ 2,123
2023	2,123
2024	2,123
2025	2,123
2026	1,484
<b>Total</b>	<b>\$ 9,976</b>

**E. Chapter 380 Economic Development Agreements**

Chapter 380 of the Texas Local Government Code, *Miscellaneous Provisions Relating to Municipal Planning and Development*, provides the authority to the governing body of a municipality to establish and provide for the administration of one or more programs to promote state or local economic development and to stimulate business and commercial activity in the municipality.

During the 2021 fiscal year, the City has accrued \$206,925 in sales tax rebates and an additional \$113,763 in ad valorem tax rebates. These amounts are being held in a liability account until disbursement.



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2021**

Sales Taxes

The City has entered into sales tax abatement agreements (the “Agreements”) with several developers as authorized by Chapter 380 of the Texas Local Government Code. Under each Agreement, the developers must meet certain commercial/retail development and/or employment requirements in order to have a portion of their sales taxes abated. The minimum limitation value varies by Agreement. Each Agreement provides for recapture in the event of material breach. The following summarizes the current Agreements:

- The developer for “Milestone” will construct a new grocery retail store with approximately 124,000 square feet (the “Development”) for the purpose of creating and/or retaining at least 144 full-time equivalent employees. The City has granted the developer a tax limitation of about \$5.6 million for a period of 15 years. In order to be eligible to receive the limitation, the developer must create 52 permanent new jobs and have invested at least \$7.5 million during the construction of the Development. The City will make annual payments to the developer from sales tax revenues at an amount equal to 55 percent of annual sales tax collected at the Development paid by the City, and the MEDC will make annual payments at an amount equal to 100 percent of annual sales tax collected at the Development. Annual installments will begin the first anniversary after the grocery store opens to the public. An assignment of economic development was entered into with Kroger Texas L.P (the “Company”). on December 11, 2018. On February 14, 2019, the Company was reimbursed sales tax for the 2018 year in the amount of \$104,218 by the City and \$50,917 by MEDC. On December 19, 2019, the Company was reimbursed sales tax for the 2019 in the amount of \$36,071 by the City and \$77,405 by MEDC. For the fiscal year 2021, the City and MEDC trued up the 2018 and 2019 sales tax reimbursements and reimbursed the 2020 sales taxes in the amounts of \$189,613 and \$132,391, respectively, to the Company.

Property Taxes

The City has entered into property tax abatement agreements (the “Agreements”) with several developers as authorized by Chapter 380 of the Texas Local Government Code. Under each Agreement, the developers must meet certain commercial/retail development and/or employment requirements in order to have a portion of their property taxes abated. The minimum limitation value varies by Agreement. Each Agreement provides for recapture in the event of material breach. The following summarizes the current Agreements:

- The City has entered into a ten-year term Agreement with a developer for “The Estates of Mia Lago, Section 1”, who intends and proposed to develop property in the City for residential, commercial, and retail use (the “Project”). As part of the Agreement, the developer has agreed to accelerate construction of the Project and convey it to the City. Subject to annexation of the property and upon final completion of the Project, the City has agreed to provide a grant for reimbursement of the design and construction of public infrastructure to the developer in the sum of \$148,803 paid from ad valorem taxes generated from the property annexed and collected by the City above the base property tax (amount of ad valorem taxes levied and collected based on the total appraised value of the property as of January 1, 2011).
- The City entered into an Agreement with a developer for the “Hills of Town Creek, Section 1” and a school district (the “District”). The developer intends and proposed to develop property that was recently annexed into the City for primarily high-density, multi-family



**CITY OF MONTGOMERY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2021**

residential use, with a limited amount of commercial and retail uses (the “Project”). As part of the Agreement, the developer has agreed to accelerate the construction of the Project and to convey it to the City and petition the City to annex 13.773 acres of land currently located in the extraterritorial jurisdiction (ETJ) of the City. Other considerations include transfers of property and facilities from the District and the developer to the City and transfer of property from the developer to the District. Subject to the final completion of the Project, dedication of the facilities and easements to the City, other considerations, and annexation of the ETJ, the City has agreed to provide a grant for reimbursement of the design and construction of public infrastructure to the developer limited to 100 percent of the cost to oversize utility lines and 70 percent of the remaining construction costs incurred, as well as up to \$16,000 for escrowed funds for the City’s engineering expenses. The amount of reimbursement to the developer is limited to \$400,000 and will be paid from ad valorem taxes generated from the property annexed and collected by the City above the base property tax (amount of ad valorem taxes levied and collected based on the total appraised value of the property as of January 1, 2012). For the fiscal years 2019, 2020, and 2021, the City abated property taxes totaling \$9,901, \$23,368, and \$36,892, respectively, under this Agreement.

- A developer for “Milestone” will construct a new retail grocery store with approximately 124,000 square feet (the “Development”) for the purpose of creating and/or retaining at least 144 full-time equivalent employees. The City has granted the developer a tax limitation of about \$5.6 million for a period of 15 years. In order to be eligible to receive the limitation, the developer must create 52 permanent new jobs and have invested at least \$7.5 million during the construction of the Development. The City will make annual payments to the developer from property tax collected by March 1 of each year that the property tax rebate is in effect. Annual installments will begin the first tax year after the grocery store opens to the public. An assignment of economic development was entered into with Kroger Texas L.P. on December 11, 2018. For the fiscal years 2019, 2020, and 2021, the City abated property taxes totaling \$78,789, \$78,207, and \$77,565, respectively, under this Agreement.
- The City has entered into a twelve-year term Agreement with a developer for “The Estates of Mia Lago, Section 2”, who intends and proposed to develop property in the City for residential use (the “Project”). As part of the Agreement, the developer has agreed to accelerate construction of the Project and convey it to the City. Subject to annexation of the property and upon final completion of the Project, the City has agreed to provide a grant for reimbursement of the design and construction of public infrastructure to the developer in the sum of not more than \$100,000 paid from ad valorem taxes generated from the property annexed and collected by the City above the base property tax (amount of ad valorem taxes levied and collected based on the total appraised value of the property as of January 1, 2017).

***REQUIRED SUPPLEMENTARY INFORMATION***

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**CITY OF MONTGOMERY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 852,070	\$ 852,070	\$ 876,606	\$ 24,536
Sales taxes	2,250,000	2,250,000	3,008,921	758,921
Franchise fees	94,000	94,000	91,147	(2,853)
Other taxes	69,815	69,815	65,104	(4,711)
Licenses and permits	245,600	245,600	211,192	(34,408)
Fines and forfeitures	292,350	292,350	400,949	108,599
Other revenue	82,700	82,700	107,213	24,513
Intergovernmental	7,200	460,200	505,196	44,996
Investment revenue	5,500	5,500	1,810	(3,690)
<b>Total Revenues</b>	<u>3,899,235</u>	<u>4,352,235</u>	<u>5,268,138</u>	<u>915,903</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government	1,183,756	1,640,202	1,617,410	22,792
Municipal court	396,985	430,235	425,891	4,344
Public safety	1,329,208	1,612,683	1,608,457	4,226
Public works	885,986	733,727	724,152	9,575
<b>Capital outlay</b>	-	805,706	805,706	-
<b>Total Expenditures</b>	<u>3,795,935</u>	<u>5,222,553</u>	<u>5,181,616</u>	<u>40,937</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>103,300</u>	<u>(870,318)</u>	<u>86,522</u>	<u>956,840</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	2,500	2,500	8,298	5,798
Transfers (out)	(105,800)	(240,194)	(240,194)	-
<b>Total Other Financing (Uses)</b>	<u>(103,300)</u>	<u>(237,694)</u>	<u>(231,896)</u>	<u>5,798</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (1,108,012)</u>	<u>(145,374)</u>	<u>\$ 962,638</u>
Beginning fund balance			1,724,162	
<b>Ending Fund Balance</b>			<u>\$ 1,578,788</u>	

**Notes to Required Supplementary Information:**

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

**CITY OF MONTGOMERY, TEXAS**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)**  
**For the Year Ended September 30, 2021**

	Measurement Year*			
	2014	2015	2016	2017
<b>Total Pension Liability</b>				
Service cost	\$ 81,979	\$ 110,914	\$ 144,267	\$ 157,252
Interest (on the total pension liability)	55,068	57,948	66,121	77,769
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	(54,092)	(12,311)	(1,206)	(14,363)
Changes in assumptions	-	34,004	-	-
Benefit payments, including refunds of employee contributions	(33,403)	(79,160)	(31,829)	(54,384)
<b>Net Change in Total Pension Liability</b>	<u>49,552</u>	<u>111,395</u>	<u>177,353</u>	<u>166,274</u>
Beginning total pension liability	<u>762,399</u>	<u>811,951</u>	<u>923,346</u>	<u>1,100,699</u>
<b>Ending Total Pension Liability</b>	<u>\$ 811,951</u>	<u>\$ 923,346</u>	<u>\$ 1,100,699</u>	<u>\$ 1,266,973</u>
<b>Plan Fiduciary Net Position</b>				
Contributions - employer	\$ 26,597	\$ 37,600	\$ 43,778	\$ 68,154
Contributions - employee	61,367	63,744	74,200	80,998
Net investment income	50,475	1,456	68,262	161,340
Benefit payments, including refunds of employee contributions	(33,403)	(79,160)	(31,829)	(54,384)
Administrative expense	(527)	(887)	(770)	(835)
Other	(43)	(44)	(41)	(42)
<b>Net Change in Plan Fiduciary Net Position</b>	<u>104,466</u>	<u>22,709</u>	<u>153,600</u>	<u>255,231</u>
Beginning plan fiduciary net position	<u>881,999</u>	<u>986,465</u>	<u>1,009,174</u>	<u>1,162,774</u>
<b>Ending Plan Fiduciary Net Position</b>	<u>\$ 986,465</u>	<u>\$ 1,009,174</u>	<u>\$ 1,162,774</u>	<u>\$ 1,418,005</u>
<b>Net Pension Liability / (Asset)</b>	<u>\$ (174,514)</u>	<u>\$ (85,828)</u>	<u>\$ (62,075)</u>	<u>\$ (151,032)</u>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability / (Asset)</b>	121.49%	109.30%	105.64%	111.92%
<b>Covered Payroll</b>	\$ 876,672	\$ 910,624	\$ 1,060,007	\$ 1,157,117
<b>Net Pension Liability / (Asset) as a Percentage of Covered Payroll</b>	-19.91%	-9.43%	-5.86%	-13.05%

\*Only seven years of information is currently available. The City will build this schedule over the next three-year period.

Measurement Year*		
2018	2019	2020
\$ 176,697	\$ 205,160	\$ 283,792
87,871	94,711	129,656
-	-	289,106
(85,189)	(28,118)	(51,273)
-	3,592	-
<u>(107,065)</u>	<u>(77,480)</u>	<u>(94,655)</u>
<u>72,314</u>	<u>197,865</u>	<u>556,626</u>
<u>1,266,973</u>	<u>1,339,287</u>	<u>1,537,152</u>
<u>\$ 1,339,287</u>	<u>\$ 1,537,152</u>	<u>\$ 2,093,778</u>
\$ 79,080	\$ 91,000	\$ 107,207
90,747	103,916	124,081
(42,554)	221,310	133,417
(107,065)	(77,480)	(94,655)
(821)	(1,255)	(872)
(43)	(38)	(32)
<u>19,345</u>	<u>337,453</u>	<u>269,146</u>
<u>1,418,005</u>	<u>1,437,350</u>	<u>1,774,803</u>
<u>\$ 1,437,350</u>	<u>\$ 1,774,803</u>	<u>\$ 2,043,949</u>
<u>\$ (98,063)</u>	<u>\$ (237,651)</u>	<u>\$ 49,829</u>
107.32%	115.46%	97.62%
\$ 1,296,384	\$ 1,484,512	\$ 1,772,592
-7.56%	-16.01%	2.81%



**CITY OF MONTGOMERY, TEXAS**  
**SCHEDULE OF CONTRIBUTIONS**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)**  
**For the Year Ended September 30, 2021**

	Fiscal Year*			
	2015	2016	2017	2018
Actuarially determined contribution	\$ 26,103	\$ 44,811	\$ 61,309	\$ 76,271
Contributions in relation to the actuarially determined contribution	26,103	44,811	61,309	76,271
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 918,710	\$ 1,085,450	\$ 1,116,575	\$ 1,260,456
Contributions as a percentage of covered payroll	2.84%	4.13%	5.49%	6.05%

\*Only seven years of information is currently available. The City will build this schedule over the next three-year period.

**Notes to Required Supplementary Information:**

1. Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 and become effective in January, 13 months later.

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	N/A
Asset valuation method	10 year smoothed market; 12% soft corridor
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period December 31, 2014 - December 31, 2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

<b>Fiscal Year*</b>		
<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 86,378	\$ 99,240	\$ 168,402
86,378	99,240	168,402
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,439,928	\$ 1,635,373	\$ 1,921,658
6.00%	6.07%	8.76%

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Item 3.

**CITY OF MONTGOMERY, TEXAS**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**For the Year Ended September 30, 2021**

	<b>Measurement Year*</b>
	<b>2020</b>
<b>Total OPEB Liability</b>	
Service cost	\$ 4,786
Interest (on the total OPEB liability)	1,831
Changes in benefit terms including TMRS plan participation	64,174
Differences between expected and actual experience	-
Changes of assumptions	12,099
Benefit payments	-
<b>Net Change in Total OPEB Liability</b>	<b>82,890</b>
Beginning total OPEB liability	-
<b>Ending Total OPEB Liability</b>	<b>\$ 82,890</b>
<b>Covered Payroll</b>	<b>\$ 1,772,592</b>
<b>Total OPEB Liability as a Percentage of Covered Payroll</b>	<b>4.68%</b>

\*Only one year of information is currently available. The City will build this schedule over the next nine-year period.

\*\*Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

**Notes to Required Supplementary Information:**

1. Valuation Date:

Actuarially determined contribution rates are calculated 31 and become effective in January, 13 months later.

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate	2.75%
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements under GASB 68.
Mortality - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who became disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

3. Other Information:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75 to pay benefits.

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***COMBINING STATEMENTS  
AND SCHEDULES***



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**CITY OF MONTGOMERY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE FUND**

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 360,873	\$ 360,873	\$ 385,756	\$ 24,883
Investment revenue	5,000	5,000	179	(4,821)
<b>Total Revenues</b>	<b>365,873</b>	<b>365,873</b>	<b>385,935</b>	<b>20,062</b>
<b>Expenditures</b>				
<b>Debt service:</b>				
Principal	501,050	501,050	455,000	46,050
Interest and fiscal agent fees	162,950	369,109	369,109	-
<b>Total Expenditures</b>	<b>664,000</b>	<b>870,159</b>	<b>824,109</b>	<b>46,050</b>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<b>(298,127)</b>	<b>(504,286)</b>	<b>(438,174)</b>	<b>(25,988)</b>
<b>Other Financing Sources (Uses)</b>				
Refunding bonds issued	-	4,495,000	4,495,000	-
Premium on refunding bond	-	605,566	605,566	-
Payment to refunded bond escrow agent	-	(4,890,557)	(4,890,557)	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>210,009</b>	<b>210,009</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ (298,127)</b>	<b>\$ (294,277)</b>	<b>(228,165)</b>	<b>\$ 66,112</b>
Beginning fund balance			423,795	
<b>Ending Fund Balance</b>			<b>\$ 195,630</b>	

**Notes to Required Supplementary Information:**

- Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

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# **CITY OF MONTGOMERY, TEXAS**

## ***NONMAJOR GOVERNMENTAL FUNDS***

### **SPECIAL REVENUE FUNDS**

**Special Revenue Funds** are used to account for specific revenues that are legally restricted, committed, or assigned to expenditures for particular purposes.

#### **Hotel Occupancy Fund**

This fund is used to account for hotel tax revenue from local hotels.

#### **Court Security Fund**

This fund is used to account for collection and disbursement of money used for court security.

#### **Court Technology Fund**

This fund is used to account for municipal court computer technology.

#### **Police Asset Forfeiture Fund**

This fund is used to account for revenues from seized contraband used for law enforcement purposes.

#### **Grants Fndd**

This fund is used to account for revenues from grants.

**CITY OF MONTGOMERY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
September 30, 2021

	<u>Special Revenue Funds</u>			
	<u>Hotel Occupancy</u>	<u>Court Security</u>	<u>Court Technology</u>	<u>Police Asset Forfeiture</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 17,392	\$ 5,279	\$ 40,593	\$ 12,087
Due from other funds	-	45	60	-
<b>Total Assets</b>	<b>\$ 17,392</b>	<b>\$ 5,324</b>	<b>\$ 40,653</b>	<b>\$ 12,087</b>
<b><u>Fund balances</u></b>				
Restricted for:				
Tourism	17,392	-	-	-
Public safety	-	5,324	40,653	12,087
Grants	-	-	-	-
<b>Total Fund Balances</b>	<b>17,392</b>	<b>5,324</b>	<b>40,653</b>	<b>12,087</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 17,392</b>	<b>\$ 5,324</b>	<b>\$ 40,653</b>	<b>\$ 12,087</b>

<u>Special Revenue Funds</u>		<u>Total Nonmajor Governmental Funds</u>
<u>Grants</u>		
\$	20	\$ 75,371
	-	105
<u>\$</u>	<u>20</u>	<u>\$ 75,476</u>
	-	17,392
	-	58,064
<u>20</u>		<u>20</u>
<u>20</u>		<u>75,476</u>
<u>\$</u>	<u>20</u>	<u>\$ 75,476</u>



**CITY OF MONTGOMERY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended September 30, 2021

		<u>Special Revenue Funds</u>			
		<u>Hotel Occupancy</u>	<u>Court Security</u>	<u>Court Technology</u>	<u>Police Asset Forfeiture</u>
<b><u>Revenues</u></b>					
Other taxes		\$ 2,349	\$ -	\$ -	\$ -
Fines and forfeitures		-	606	828	3,495
Investment revenue		4	-	11	-
	<b>Total Revenues</b>	<u>2,353</u>	<u>606</u>	<u>839</u>	<u>3,495</u>
<b><u>Expenditures</u></b>					
	<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Excess of Revenues Over Expenditures</b>	<u>2,353</u>	<u>606</u>	<u>839</u>	<u>3,495</u>
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers (out)		-	(2,500)	-	-
	<b>Total Other Financing (Uses)</b>	<u>-</u>	<u>(2,500)</u>	<u>-</u>	<u>-</u>
	<b>Net Change in Fund Balances</b>	2,353	(1,894)	839	3,495
Beginning fund balances		15,039	7,218	39,814	8,592
	<b>Ending Fund Balances</b>	<u>\$ 17,392</u>	<u>\$ 5,324</u>	<u>\$ 40,653</u>	<u>\$ 12,087</u>

<u>Special Revenue Funds</u>		<u>Total Nonmajor Governmental Funds</u>
<u>Grants</u>		<u>Funds</u>
\$ -	\$	2,349
-		4,929
-		15
<u>-</u>		<u>7,293</u>
<u>-</u>		<u>-</u>
<u>-</u>		<u>7,293</u>
<u>(5,798)</u>		<u>(8,298)</u>
<u>(5,798)</u>		<u>(8,298)</u>
(5,798)		(1,005)
<u>5,818</u>		<u>76,481</u>
<u>\$ 20</u>	<u>\$</u>	<u>75,476</u>

**CITY OF MONTGOMERY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2021

<b>Hotel Occupancy</b>				
	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Other taxes	\$ 2,000	\$ 2,000	\$ 2,349	\$ 349
Investment revenue	3	3	4	1
<b>Total Revenues</b>	<b>2,003</b>	<b>2,003</b>	<b>2,353</b>	<b>350</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	1,000	1,000	-	1,000
<b>Total Expenditures</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,003</b>	<b>\$ 1,003</b>	2,353	<b>\$ 1,350</b>
Beginning fund balance			15,039	
<b>Ending Fund Balance</b>			<b>\$ 17,392</b>	

<b>Court Security</b>				
	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fines and forfeitures	\$ 4,000	\$ 4,000	\$ 606	\$ (3,394)
<b>Total Revenues</b>	<b>4,000</b>	<b>4,000</b>	<b>606</b>	<b>(3,394)</b>
<b>Expenditures</b>				
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues Over Expenditures</b>	<b>4,000</b>	<b>4,000</b>	<b>606</b>	<b>(3,394)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	(2,500)	(2,500)	(2,500)	-
<b>Total Other Financing (Uses)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>(1,894)</b>	<b>\$ (3,394)</b>
Beginning fund balance			7,218	
<b>Ending Fund Balance</b>			<b>\$ 5,324</b>	



**CITY OF MONTGOMERY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (Continued)**  
**NONMAJOR SPECIAL REVENUE FUNDS**

For the Year Ended September 30, 2021

<b>Court Technology</b>				
	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fines and forfeitures	\$ 3,500	\$ 3,500	\$ 828	\$ (2,672)
Investment revenue	-	-	11	11
<b>Total Revenues</b>	<b>3,500</b>	<b>3,500</b>	<b>839</b>	<b>(2,661)</b>
<b>Expenditures</b>				
<b>Current:</b>				
Public safety	2,000	2,000	-	2,000
<b>Total Expenditures</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>839</b>	<b>\$ (661)</b>
Beginning fund balance			39,814	
<b>Ending Fund Balance</b>			<b>\$ 40,653</b>	

<b>Police Asset Forfeiture</b>				
	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fines and forfeitures	\$ -	\$ -	\$ 3,495	\$ 3,495
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>3,495</b>	<b>3,495</b>
<b>Expenditures</b>				
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>3,495</b>	<b>\$ 3,495</b>
Beginning fund balance			8,592	
<b>Ending Fund Balance</b>			<b>\$ 12,087</b>	

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Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> April 26, 2022	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Admin	<b>Prepared By:</b> Dave McCorquodale

**Subject**

Consideration and possible action on applicants for Place 3 on the Planning & Zoning Commission.

**Recommendation**

Review the applications and discuss the appointment of one of them to Place 3 on the Planning & Zoning Commission to fill the unexpired term.

**Discussion**

This item was tabled at the April 12<sup>th</sup> meeting in order to allow City Council to speak with the candidates directly. Candidates have been encouraged to attend the meeting.

**Approved By**

Asst. City Administrator	Dave McCorquodale	Date: 04/19/2022
City Administrator	Richard Tramm	Date: 04/19/2022



### City of Montgomery Application for Consideration of Appointment

Name of Board/Commission/Committee: Planning and Zoning Place 3

Name: Davis Timothy John  
(Last) (First) (Middle)

Home Address: 201 Womack Cemetery Rd. 281-660-4677  
(Street) (Home Phone No.)

Email Address: tdavis@cymetrix-tech.com

Mailing Address: same as home 936-441-7833  
(Business Phone /Fax)

Employer: Bleyl Engineering 100 Nugent St., Conroe, TX 77301  
(Name/Address)

Occupation: IT Manager

Do you live inside the city limits of Montgomery?\* Yes  No  If So, How Long? 7 years

Are you a business owner/operator/employee in the City of Montgomery?\* Yes  No

If So, How Long? 7 years Name of Business Tim Davis IT Consulting

So the council may know more about you, please complete the following:

Education: Associates of Applied Science - LoneStar College

Related Experience/Community Service: I work for a civil engineering firm and have access to several engineers who can provide info in assisting Planning and Zoning make informed and wise decisions. Of course the city engineer does that as well. Community service:


Volunteer at Hope's Bridge Resource Center, former BSA Cubmaster, former deacon at a local church

Areas of Interests Related to this Committee: Redbird Meadows is across the street from my house and will have a significant impact on my family and neighbors. I believe my input could be valuable in addressing the needs of the city.

Please specify membership on any other governmental board/commission/committee:  
Former vice chairman of Montgomery County MUD 142

Please provide a brief narrative outlining your reasons for seeking appointment to this board/commission.

As a resident of the City, I'd like to serve the community by being part of the committee that helps to shape the City. I'm excited about the City's growth and future and would love to be a part of that.

  
Signature

3-23-2022  
Date

\*Some (not all) boards/commissions/committees require members to reside within the city limits. Please return completed form to the City Secretary's office for processing, P.O. Box 708 (mailing); 101 Old Plantersville Rd. (physical), Montgomery, TX 77356. Your application will be kept on file for 12 months. NOTE: When filed at city hall, this will become a public document that may be disclosed per the Texas Public Information Act. NOTE: The city council will receive only this page of information; no attachments will be retained or forwarded.

### City of Montgomery Application for Consideration of Appointment

Name of Board/Commission/Committee: Planning and Zoning Commission

Name: Gazda Daniel John Goodrich  
(Last) (First) (Middle)

Home Address: 167 Harley Drive, Montgomery, Texas 77356 210-414-7147  
(Street) (Home Phone No.)

Email Address: daniel.jg.gazda@gmail.com

Mailing Address: 167 Harley Drive, Montgomery, Texas 77356  
(Business Phone /Fax)

Employer: Vaughn Construction Company  
(Name/Address)

Occupation: Commercial Construction Project Manager

Do you live inside the city limits of Montgomery?\* Yes  No  If So, How Long? 1.5 Years

Are you a business owner/operator/employee in the City of Montgomery?\* Yes  No

If So, How Long? N/A Name of Business N/A

So the council may know more about you, please complete the following:

Education: Texas A&M Bachelors Degree in Construction Science & Minor in Urban Planning

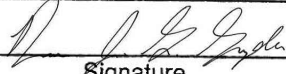
Related Experience/Community Service: I have worked in construction for nearly 6 years while attending many Planning and Zone Committees' meetings in the cities that I have worked. While at A&M I also volunteered for College Station's Historical Marker Program and Project HOLD.

Areas of Interests Related to this Committee: I would like to see downtown improvements, increased outdoor recreation, and universal code enforcement.

Please specify membership on any other governmental board/commission/committee:  
N/A

Please provide a brief narrative outlining your reasons for seeking appointment to this board/commission.

I am not originally from Montgomery, but have fallen in love with the town since I moved my family here. I would like to be active in shaping the future of our city that my children will grow up in.

  
Signature

04/04/2022  
Date

\*Some (not all) boards/commissions/committees require members to reside within the city limits. Please return completed form to the City Secretary's office for processing, P.O. Box 708 (mailing); 101 Old Plantersville Rd. (physical), Montgomery, TX 77356. Your application will be kept on file for 12 months. NOTE: When filed at city hall, this will become a public document that may be disclosed per the Texas Public Information Act. NOTE: The city council will receive only this page of information; no attachments will be retained or forwarded.



### City of Montgomery Application for Consideration of Appointment

Date of Application: 3/31/22

Name of Board/Commission/Committee: Planning & Zoning Commission

Name: Nicholas Haddad Voter Registration No. \_\_\_\_\_

Home Address: 102 Anna Springs Ln., Montgomery, TX 77356

Mailing Address: "

Phone Number: 713-534-3748 Email: Nick.haddad@outlook.com

Occupation: Director of QA

Education: Some College

Related Experience/Community Service: Previously on neighborhood ACC (Architectural Control Committee) for several years.

Areas of Interests Related to this Committee: Reviewing of plans for upcoming businesses, neighborhoods etc. and ensure they meet city ordinances & regulations.

List Membership on any other Governmental Board/Commission/Committee: N/A

Please provide a brief narrative outlining your reasons for seeking appointment to this Board/Commission.

I have lived in the city of Montgomery since 2015 and am interested in joining P&Z to help keep the historical values of the city and help the city grow in the <sup>best</sup> best way possible.

[Signature]  
Signature

03/31/22  
Date

Some (not all) Boards/Commissions/Committees require members to reside in the City of Montgomery and be a current registered voter. Please return the completed form to the City Secretary's Office for processing either via email at [shensley@ci.montgomery.tx.us](mailto:shensley@ci.montgomery.tx.us) or via mail 101 Old Plantersville Road, Montgomery, Texas 77316. **Please note when this is filed with City Hall the information included will become public information that may be disclosed per the Texas Public Information Act. City Council will receive this information And no attachments will be retained or forwarded.**

**Montgomery City Council  
AGENDA REPORT**

<b>Meeting Date:</b> April 26, 2022	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Admin	<b>Prepared By:</b> Dave McCorquodale

**Subject**  
 Consideration and possible action on Porter Farms Public Improvement District Presentation.

**Recommendation**  
 Listen to the presentation, and if City Council is agreeable to the general framework, then direct City staff to move forward with the developer on the necessary items to bring back to City Council for final review and action. (Development Agreement, Annexation Agreement, and PID creation documents)

**Discussion**  
 In August 2021, City Council saw a presentation of the proposed neighborhood from the developer and had discussion on their proposed creation of a Public Improvement District (PID) as a funding mechanism for the developer to be reimbursed for a portion of the development costs. Eligible PID reimbursement items can include public utilities, roads, and other infrastructure.

City staff and consultants have provided occasional updates to City Council as the development process has moved through lot size variances and preliminary platting with P&Z. With construction costs and material prices experiencing significant increases over the past year, the developer now anticipates home prices to be approximately \$250K - \$350K. Initial expectations of the developer were for prices ranging from the \$190K's - \$350K's.

As a recap from last August's discussion, two key points of PID's are:

- PID's can sell bonds to finance infrastructure and similar improvements
- PID's levy special (fixed) assessments and end when the bonds are repaid

Key differences between PID's and MUD's are:

- MUD's set a tax rate so the total "MUD tax" varies with property appraisal values. PID's set a flat assessment fee that does not change with appraisal value.
- MUD's can exist indefinitely and continue to sell bonds into the future. PID's end when the initial debts are paid off.

<b>Approved By</b>		
Asst. City Administrator	Dave McCorquodale	Date: 04/21/2022
City Administrator	Richard Tramm	Date: 04/21/2022



Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> April 26, 2022	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Admin	<b>Prepared By:</b> Dave McCorquodale

**Subject**

Consideration and possible action on the acceptance of public infrastructure and commencement of the one-year warranty period for Town Creek Crossing Section One.

**Recommendation**

Accept the public infrastructure and commence the one-year warranty period.

**Discussion**

No action was taken by City Council at the previous meeting following discussion on the developer omitting roughly 200-foot of the sidewalks as shown on the City-approved construction drawings for the subdivision. The omitted sidewalk extended the interior sidewalks of the neighborhood to Buffalo Springs Drive. There are currently no City plans to install pedestrian facilities along Buffalo Springs Drive, and the developer is planning a trail/walking path on the opposite end of the neighborhood that connects this development to the rest of Buffalo Springs and to the City.

The developer has requested the item be placed back on the agenda for consideration and plans to attend the meeting with the project engineer.

<b>Approved By</b>		
Asst. City Administrator	Dave McCorquodale	Date: 04/19/2022
City Administrator	Richard Tramm	Date: 04/19/2022



April 8, 2022

The Honorable Mayor and City Council  
City of Montgomery  
101 Old Plantersville Road  
Montgomery, Texas 77316

Re: Acceptance of Public Infrastructure  
Town Creek Crossing Section 1 (Dev. No. 2008)  
City of Montgomery

Dear Mayor and City Council:

We have conducted a final inspection of the referenced development and find it to be substantially complete in accordance with the approved plans and specifications. The developer has provided the required maintenance bond for the infrastructure. We recommend the City accept the public water, sanitary, sewer and paving infrastructure and begin the one-year warranty period, which will end on March 31, 2023.

Sincerely,

A handwritten signature in blue ink that reads "Chris Roznovsky". The signature is fluid and cursive.

Chris Roznovsky, PE  
Engineer for the City

CVR/zlgt

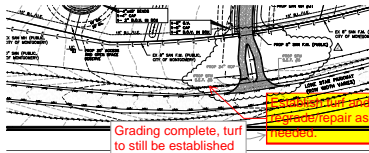
Z:\00574 (City of Montgomery)\\_900 General Consultation\Correspondence\Letters\2022.04.07 MEMO to Council RE Town Creek Crossing Section 1 Acceptance.docx

Enclosures: Final Punchlist Summary  
Certificate of Acceptance

Cc (via email): Mr. Richard Tramm – City of Montgomery, City Administrator  
Ms. Nici Browe – City of Montgomery, City Secretary  
Mr. Dave McCorquodale – City of Montgomery, Director of Planning & Development  
Mr. Alan Petrov – Johnson Petrov, LLP, City Attorney

# 021722 Follow-up Inspection R1.pdf Markup Summary

## Dirtwork (2)

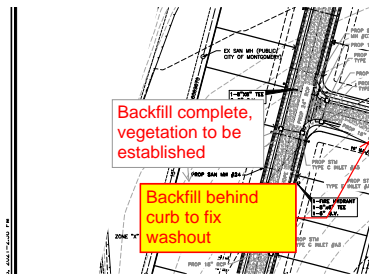


**Subject:** Dirtwork  
**Page Label:** [9] 09 WATER AND SANITARY SEWER PLAN 1 OF 2  
**Date:** 2/21/2022 4:48:57 PM  
**Color:** ■

Grading complete, turf to still be established

**COMPLETE**

\*Water sod as needed

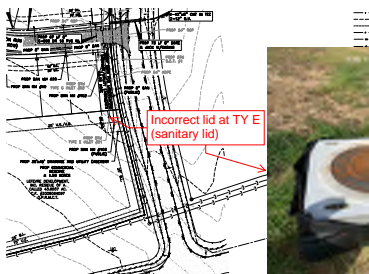


**Subject:** Dirtwork  
**Page Label:** [9] 09 WATER AND SANITARY SEWER PLAN 1 OF 2  
**Date:** 2/21/2022 4:50:17 PM  
**Color:** ■

Backfill complete, vegetation to be established

**COMPLETE**

## Drainage (1)



**Subject:** Drainage  
**Page Label:** [9] 09 WATER AND SANITARY SEWER PLAN 1 OF 2  
**Date:** 3/7/2022 5:03:57 PM  
**Color:** ■

Incorrect lid at TY E (sanitary lid)

**COMPLETE**

## Paving (6)

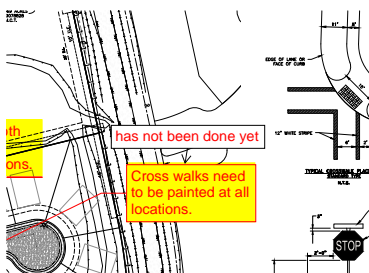


**Subject:** Paving  
**Page Label:** [8] 08 TRAFFIC CONTROL PLAN 2 OF 2  
**Date:** 3/7/2022 5:07:08 PM  
**Color:** ■

exposed rebar & ponding @ curb/ramp transition

**COMPLETE**

\*Review ponding at 1 yr

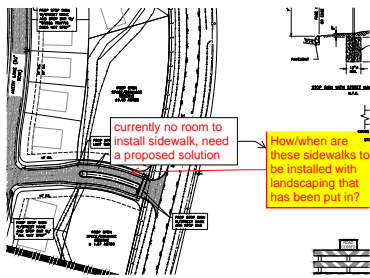


**Subject:** Paving  
**Page Label:** [8] 08 TRAFFIC CONTROL PLAN 2 OF 2  
**Date:** 2/21/2022 4:42:00 PM  
**Color:** ■

has not been done yet

**COMPLETE**

\*Will be inspected at 1 yr

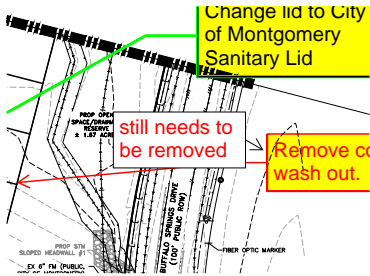


**Subject:** Paving  
**Page Label:** [8] 08 TRAFFIC CONTROL PLAN 2 OF 2  
**Date:** 2/21/2022 4:43:22 PM  
**Color:** ■

currently no room to install sidewalk, need a proposed solution

**\*INCOMPLETE\***

\*Not to be installed. No sidewalks on Buffalo Springs.

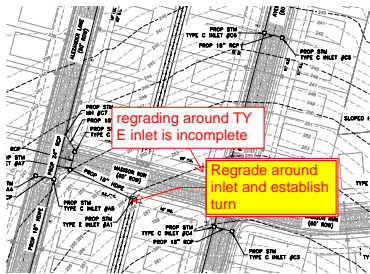


**Subject:** Paving  
**Page Label:** [9] 09 WATER AND SANITARY SEWER PLAN 1 OF 2  
**Date:** 3/7/2022 5:14:54 PM  
**Color:** ■

still needs to be removed

**\*INCOMPLETE\***

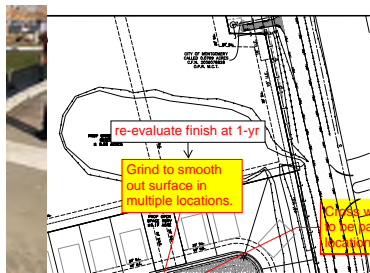
\*to be completed by homebuilder



**Subject:** Paving  
**Page Label:** [13] 13 STORM SEWER PLAN 1 OF 3  
**Date:** 3/7/2022 5:14:21 PM  
**Color:** ■

regrading around TY E inlet is incomplete

**COMPLETE**



**Subject:** Paving  
**Page Label:** [8] 08 TRAFFIC CONTROL PLAN 2 OF 2  
**Date:** 3/7/2022 5:16:03 PM  
**Color:** ■

re-evaluate finish at 1-yr

**COMPLETE**

\*Will be inspected at 1 yr

Sanitary (1)



**Subject:** Sanitary  
**Page Label:** [9] 09 WATER AND SANITARY SEWER PLAN 1 OF 2  
**Date:** 3/7/2022 5:13:00 PM  
**Color:** ■

lid still needs to be changed

**COMPLETE**





## CERTIFICATE OF ACCEPTANCE

April 7, 2022

Jerrico Contractors Inc.  
25520 Candy Ln,  
Magnolia, TX 77355

Re: Final Inspection  
Construction of Town Creek Crossing Section 1  
The City of Montgomery

Dear Mayor and Council:

This is to certify that the City of Montgomery accepts the subject project on the basis of the Certificate of Substantial Completion issued by our Engineers at WGA, PLLC, and understands that a guarantee shall cover a period of one-year beginning, March 31, 2023.

Signature: \_\_\_\_\_  
Mr. Richard Tramm  
City of Administrator, City of Montgomery

Date Approved: \_\_\_\_\_

cc (via email):

Mr. Richard Tramm – City of Montgomery, City Administrator  
Ms. Nici Browe – City of Montgomery, City Secretary  
Mr. Dave McCorquodale – City of Montgomery, Director of Planning & Development  
Mr. Alan Petrov – Johnson Petrov, LLP, City Attorney  
Mr. Chris Roznovsky, PE – Ward, Getz, and Associates PLCC, City Engineer  
Mr. Jonathan White, PE – L Squared Engineering

Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> April 26, 2022	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Admin	<b>Prepared By:</b> Dave McCorquodale

**Subject**

Consideration and possible action on a variance request to storm water conveyance requirements of City of Montgomery Design Criteria Manual for the Hills of Town Creek Section Five development.

**Recommendation**

Consider the information provided by the developer and staff and approve or deny the request.

**Discussion**

The developer is requesting to use HP polypropylene pipe in lieu of reinforced concrete pipe (RCP) under roadways in the new subdivision. The City Engineer and Public Works Director do not believe the material is an acceptable substitute because of the special requirements of proper installation and bedding needed for HP pipe to perform the way it should.

The City's Design Criteria Manual provides details and specifications for development projects including street design, sanitary sewer lines, water distribution lines, and storm sewer systems. For storm sewer drainage system materials and installation techniques, the City requires compliance with the most current Montgomery County and TxDOT requirements, as applicable.

The Montgomery County Drainage Criteria Manual currently requires RCP under roadways, although the developer has provided a letter/memo exchange between Precinct 4 Commissioner Metts and the Assistant County Engineer that appears to indicate the County will accept HP pipe as an alternative to concrete pipe under roadways provided additional testing is done before the County accepts the work.

The City's Design Criteria manual allows City Council to consider an alternative material or construction method. Attached is an excerpt from the Design Criteria Manual for reference.

**Approved By**

Asst. City Administrator	Dave McCorquodale	Date: 04/21/2022
City Administrator	Richard Tramm	Date: 04/21/2022

## Section IV. Storm Water Conveyance

### 4.01 General Requirements:

1. The Developer shall prepare a storm water pollution prevention plan (SWPPP) that complies with the Texas Commission on Environmental Quality's (TCEQ) regulations for preventing downstream erosion.
2. Unless otherwise noted below, comply with the requirements of the latest editions of the "Montgomery County Drainage Criteria Manual" or the Texas Department of Transportation (TxDOT) "Hydraulic Design Manual."
3. Variance Procedure
  - (a) The City Council may, upon request, approve an alternative design, unusual circumstance, or construction methodology that differs from the requirements in this manual on a case by case basis if the City Council determines that the alternative design or construction methodology is sufficient to ensure public health and safety.

### 4.02 Methods

1. For drainage areas of less than 50 acres, use the Rational Method
2. For drainage areas of 50 acres to 640 acres, use either the Montgomery County Runoff Rate Curves, or a computer modeling method approved by the City Engineer.
3. For drainage areas greater than 640 acres use a computer modeling method approved by the City Engineer.

### 4.03 Design Flood and Check Flood Standards

1. Size inlets and storm sewers for a minimum 5-Year Storm Event, check that the 100-Year Storm Event is conveyed within the Right-of-Way or an Easement.
2. Size cross culverts for a minimum 10-Year Storm Event, check that the 100-Year Storm Event will not overtop the roadway.

### 4.04 Requirements for Inlets with Curb and Gutter Sections:

1. Use standard curb inlets on all curb and gutter sections, sized to carry the calculated runoff.
2. Place inlets to intercept run-off prior to intersections.
3. Place inlets at a maximum spacing of 300 feet for major, secondary or commercial streets, and 400 feet for residential and minor residential streets.
4. Place inlets to intercept concentrated runoff from outside of the right-of-way.
5. Place inlets at the end of curbed pavement to eliminate direct drainage from gutter to open ditch.

(End of Section)



April 21, 2022

City of Montgomery  
City Staff and/or Mayor and City Council  
101 Old Plantersville Road  
Montgomery, TX 77356

RE: Variance request concerning use of HP pipe in lieu of RCP under roadways

The purpose of this letter is to formally request a variance which requires all storm sewer to be RCP under roadways due to the added strength needed for the additional traffic loads. The City of Montgomery requires compliance with the latest editions of the County or TXDOT requirements. Montgomery County Drainage Criteria Manual (MCDCM) Section 4.1.8 has certain structural specifications that are required to be met for storm sewer such as concrete pipe, box culverts, metal, etc. There is not a specific strength requirement for plastic pipe; however, Montgomery County has historically allowed plastic pipe, such as high density poly ethylene pipe (HDPE), outside of the roadway and reinforced concrete pipe (RCP) under the roadway.

In lieu of RCP, we are proposing to use high-performance polypropylene (HP storm sewer), as it has been recognized to have equivalent strength characteristics as RCP pipe. In North America, a growing number of corrugated polyolefin pipe specifications require a service life of 100 years (Florida DOT and Pennsylvania DOT are two examples). ADS HP Storm polypropylene pipe (our gray colored pipe) is approved for the 100-year service life by both DOTs. As such, polypropylene pipe is widely used under interstate highways. Many years of testing and evaluation were completed prior to approval of ADS HP Storm in these applications. In addition to the verified long-term performance of the plastic itself, there are many features of the pipe that make it an ideal solution for stormwater drainage. They include:

1. Watertight gasketed joint design (the sanitary sewer joint specification, ASTM D3212). The pipe is delivered to the jobsite with the gasket assembled and ready for installation. This joint assures leak proof performance.
2. 20-foot standard length. As compared to RCP, with a standard length of 8' (or less), HP Storm reduces the total number of joints by 60%. Fewer joints means:
  - a. Far less potential for leakage and far fewer joints needed under pavement.
  - b. Less opportunity for debris to catch in the joints and clog the pipe.
  - c. Faster and safer installation
  - d. If inspection is done by CCTV, fewer joints reduces the time and cost to inspect pipe and joints.
3. Chemically inert - leaving no chance for material degradation over the life of the pipe.
4. Highly impact resistant - significantly reduces abrasion over time and reduces any potential damage during construction.
5. PP is required to meet the structural loading requirements of AASHTO DOT / LRFD standards. For PP, this is AASHTO M330. Our structural design analysis concludes with minimum and maximum covers for traditional highway loadings. The full summary of our structural analysis can be found in the Structural Section of our Handbook: [Structures-Section-of-Drainage-Handbook.pdf \(ads-pipe.com\)](#)
6. HP storm covers the entire range of cover heights. This is different than rigid pipe, such as RCP, because RCP is expected to carry the majority of the load and varies greatly based on the type of





installation/backfill. Conversely, the backfill and pipe share the load for flexible pipes. When the load increases (live or dead) and/or quality of installation type decreases, RCP must increase its strength to Class IV, or higher.

7. Joint design is arguably just as important as the structural design of the barrel section of the pipe. HP Storm is only offered in a watertight, sanitary sewer-level joint (ASTM D3212). With its elongated and gasket bell/spigot, there is a very high level of joint integrity over the life of the conduit.

ADS also utilizes 100-year design service life material properties when calculating minimum and maximum burial depths in accordance with AASHTO LRFD Section 12.12. These calculations include high safety factors that account for all potential failure modes of the pipe. The calculations have been completed for the Houston MSA by a third-party structural engineer, Simpson Gumpertz & Heger (SGH), in accordance with the City of Houston's standards revision published in July 2019. This further supports the ability for this pipe to provide long-term service to owners.

The local, regional, and national transition from RCP to HP Storm is similar to when PVC pipe was developed for sanitary sewer to replace clay and cast iron pipes. PVC offered better joints, faster and safer installation, and long-term performance. It was also being provided more reliable and less expensive than clay or cast iron pipe. Now, PVC is the standard for sanitary sewers.

The proposed design currently has approximately 596 linear feet (LF) of 18" HP pipe and 858 LF 48" HP pipe which would be considered under this variance, see attached site plan exhibit for details. This material has been accepted in the City of Houston, City of Willis and Harris County's specification manuals as an allowable alternative. Last year Montgomery County issued the attached letter to County Commissioner's Mett's office that allowed the use of HP pipe in Montgomery County for public infrastructure. As stated previously, the City of Montgomery defers to Montgomery County who has already accepted this material.

I have attached several documents which provides additional information for the product we are proposing. It is for the above-mentioned reasons that we feel the variance requests should be considered and approved. Please feel free to contact me at 936-647-0420 if you have any questions or concerns.

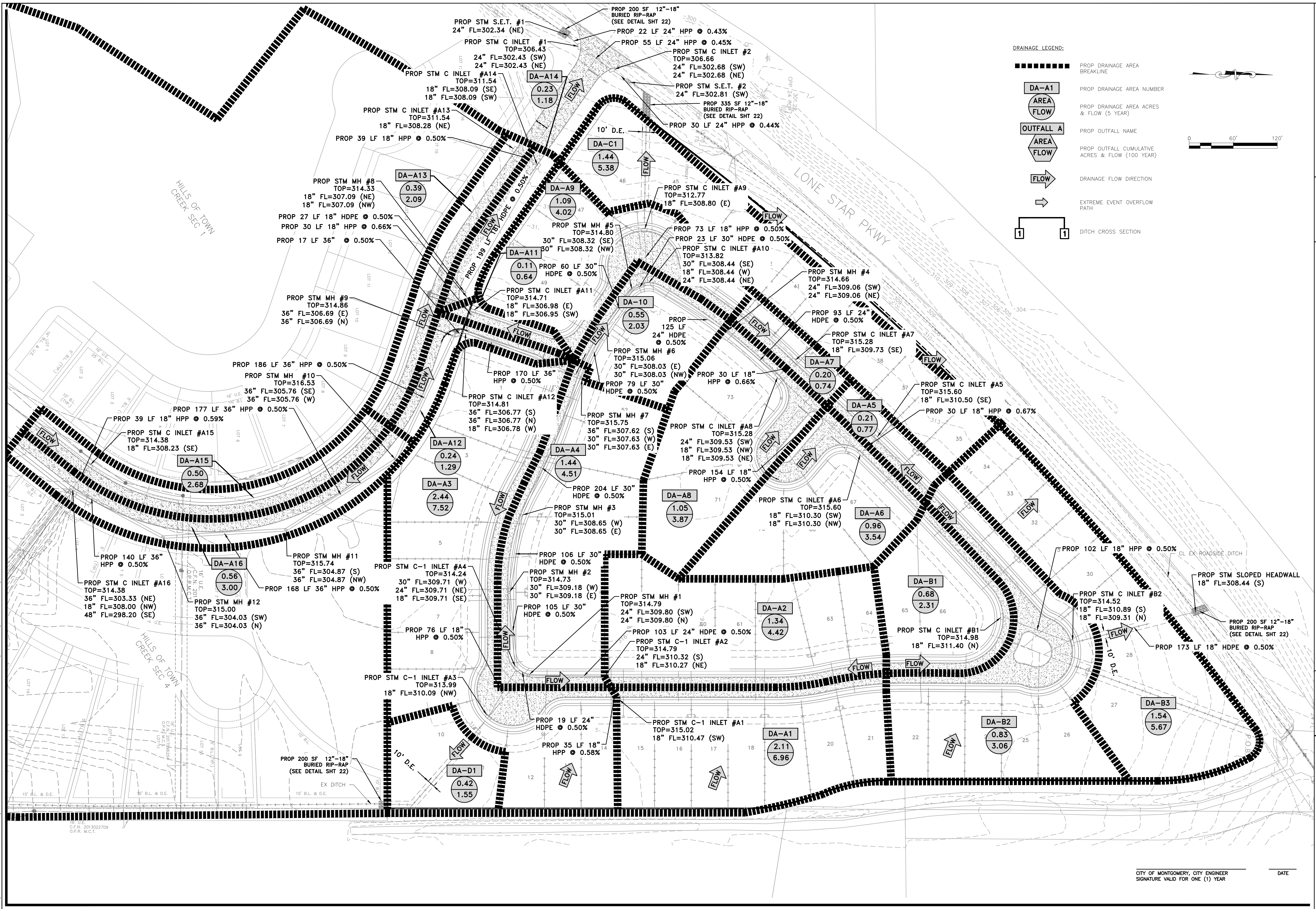
Thank you,



Jonathan White, PE  
L Squared Engineering  
Senior Project Manager, Partner  
936-647-0420  
Jwhite@L2engineering.com

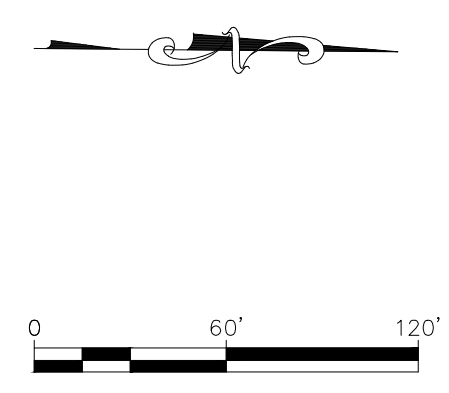


S:\ENGINEERING PROJECTS\10752 - HILLS OF TOWN CREEK SECTION 5\03 CAD\DESIGN SET\10 DRAINAGE & STORM SEWER PLANNING Mgr. 23, 2022-7:37 AM L2 USER



DRAINAGE LEGEND:

- PROP DRAINAGE AREA BREAKLINE
- DA-A1  
AREA  
FLOW PROP DRAINAGE AREA NUMBER
- OUTFALL A  
AREA  
FLOW PROP DRAINAGE AREA ACRES & FLOW (5 YEAR)
- PROP OUTFALL NAME
- PROP OUTFALL CUMULATIVE ACRES & FLOW (100 YEAR)
- FLOW DRAINAGE FLOW DIRECTION
- EXTREME EVENT OVERFLOW PATH
- DITCH CROSS SECTION



**L SQUARED ENGINEERING**  
MUNICIPAL COMMERCIAL RESIDENTIAL  
WWW.L2ENGINEERING.COM  
3307 W. DAVIS STREET #100  
MONTGOMERY, TEXAS 77104  
OFFICE: 936-647-9600  
21123 EVA STREET #200  
MONTGOMERY, TEXAS 77155

CLIENT INFORMATION  
CHRIS CREATHAM  
P.O. BOX 234  
MONTGOMERY, TX 77356  
PROJECT ADDRESS  
ADDRESS  
ADDRESS

# HILLS OF TOWN CREEK SECTION 5 DRAINAGE & STORM SEWER PLAN

DRAWING ISSUE			
#	DATE	BY	* COMMENT
1	03/16/22	JTW	FOR REVIEW ONLY

DRAWING INFORMATION			
PROJECT	10752	TDLR	**
DRAWN	GLH	CHECKED	JTW
SCALE	SHEET		10
1" = 60' (24x36)		1" = 120' (11x17)	

JONATHAN T. WHITE  
127058  
PROFESSIONAL ENGINEER

GITY OF MONTGOMERY, CITY ENGINEER  
SIGNATURE VALID FOR ONE (1) YEAR

DATE

03/16/2022

\*PLANS NOT RELEASED FOR CONSTRUCTION UNLESS INDICATED ABOVE





**Jeff Johnson, P.E.**  
COUNTY ENGINEER

## MEMORANDUM

April 16, 2021

To: Commissioner James Metts

From: Dan Wilds, P.E.  
Assistant County Engineer 

Re: Polypropylene Pipe for Storm Sewer and Culvert Applications

We have reviewed the technical information on this pipe material. The material is more rigid than the HDPE pipe material already approved for use in Montgomery County and if installed in accordance with manufacturer's specifications should perform as well or better than that material. Please note that if this material is proposed for storm sewer applications in proposed rights of way subject to the County subdivision regulations, we will require mandrel testing prior to initial and final acceptance. Please feel free to contact me if you have any questions.

cc: File



**COMMISSIONER JAMES METTS**  
**MONTGOMERY COUNTY PRECINCT 4**  
 23628 Roberts Road • New Caney, TX 77357  
 P. O. Box 84 • New Caney, TX 77357  
 Phone: (281) 577-8919 Option 3

April 1, 2021

Attn:

Montgomery County Engineering

Assistant County Engineer- Dan Wilds, P.E.

Re: Corrugated Polypropylene Pipe Approval Letter

This letter is to inform that after product review Montgomery County approves the use of Corrugated Polypropylene Pipe and fittings for storm sewer drainage applications. Montgomery County will allow 12"-60" diameter pipe to be installed inside the county right of way including under roadways. The Polypropylene pipe and fittings shall be:

- Manufactured in accordance with ASTM F2881 or AASHTO M330: "Standard Specification for (12 in. to 60 in.) Polypropylene (PP) Dual Wall Pipe and Fittings for Non-Pressure Storm Sewer Applications"
- Dual Wall pipe should consist of a smooth inner wall and annular exterior corrugations
- Pipe shall be joined with a gasketed integral bell and spigot joint meeting the requirements of ASTM F2881 and ASHTO M330 and shall be watertight according to the requirements of ASTM D3212. Spigots shall have gaskets meeting the requirement of ASTM F477
- Installation shall be in accordance with ASTM D2321 and manufacturer recommended installation guidelines

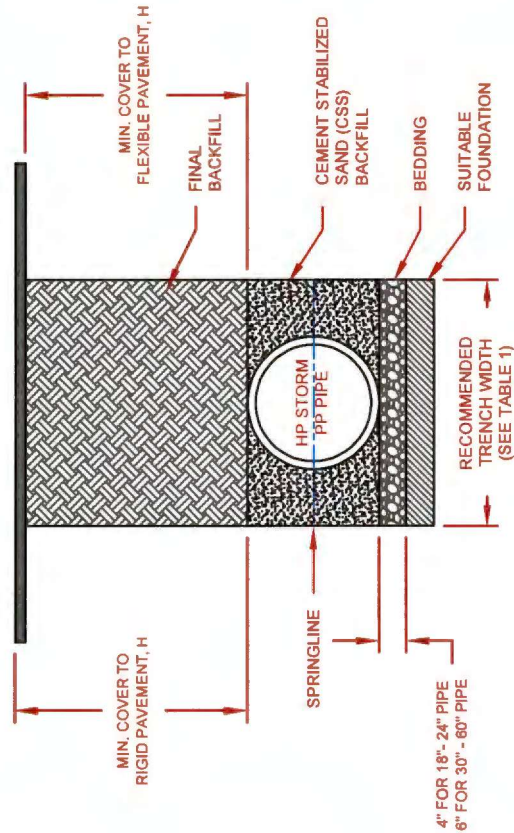
Sincerely,

James Metts, Commissioner



TABLE 1  
MINIMUM TRENCH WIDTHS AND MAXIMUM FILL HEIGHTS

PIPE DIAM.	MIN. TRENCH WIDTH	MAX. FILL HEIGHT
18" (450mm)	45" (1143mm)	21.0' (6.4m)
24" (600mm)	52" (1321mm)	16.5' (5.0m)
30" (750mm)	60" (1524mm)	18.5' (5.6m)
36" (900mm)	78" (1981mm)	15.5' (4.7m)
42" (1050mm)	83" (2108mm)	15.0' (4.6m)
48" (1200mm)	90" (2286mm)	14.0' (4.3m)
60" (1500mm)	103" (2616mm)	13.0' (4.0m)



**NOTES:**

- ALL PIPE SYSTEMS SHALL BE INSTALLED IN ACCORDANCE WITH ASTM D2321, "STANDARD PRACTICE FOR UNDERGROUND INSTALLATION OF THERMOPLASTIC PIPE FOR SEWERS AND OTHER GRAVITY FLOW APPLICATIONS". LATEST ADDITION. NATIVE SOILS SHALL BE OF ADEQUATE STIFFNESS TO WITHSTAND A VERTICAL CUT WITHOUT MATERIAL SLOUGHING. CEMENT-STABILIZED SAND (CSS) EMBEDMENT REQUIRES PLACEMENT IN MAXIMUM 6" (150mm) LIFTS COMPACTED TO A MINIMUM OF 95% OF MAXIMUM DRY DENSITY IN ACCORDANCE WITH ASTM D558, WITH MOISTURE CONTENT ON THE DRY SIDE OF OPTIMUM BUT SUFFICIENT FOR EFFECTIVE HYDRATION.
- CSS SHALL HAVE A MIX DESIGN OF ADEQUATE FINAL STRENGTH TO CARRY ALL LIVE AND DEAD LOADING BUT ALLOW FOR ANY FUTURE EXCAVATION. THE MIXTURE SHALL CONSIST OF NO LESS THAN 1.1 SACKS OF TYPE 1 PORTLAND CEMENT (CONFORMING TO ASTM C 150) PER ONE TON OF SAND (CONFORMING TO ASTM C 33), RESULTING IN A MINIMUM UNCONFINED COMPRESSIVE STRENGTH OF 100 PSI WITHIN 48 HRS OF SET TIME. REFERENCE THE CITY OF HOUSTON SPECIFICATION SECTION 02321 "CEMENT STABILIZED SAND" FOR FURTHER PLACEMENT AND MATERIAL REQUIREMENTS.
- CSS SHOULD NOT BE PLACED WHEN TEMPERATURES ARE BELOW 40°F, AGAINST FROZEN TRENCH MATERIAL OR WHEN APPRECIABLE PRECIPITATION IS FORECASTED DURING PLACEMENT.
- FOUNDATION: WHERE THE TRENCH BOTTOM IS UNSTABLE, THE CONTRACTOR SHALL EXCAVATE TO A DEPTH REQUIRED BY THE ENGINEER AND REPLACE WITH SUITABLE MATERIAL AS SPECIFIED BY THE ENGINEER. AS AN ALTERNATIVE AND AT THE DISCRETION OF THE DESIGN ENGINEER, THE TRENCH BOTTOM MAY BE STABILIZED USING A GEOTEXTILE MATERIAL.
- BEDDING: SUITABLE MATERIAL SHALL BE CSS, OR CLASS I OR II PER ASTM D2321. THE CONTRACTOR SHALL PROVIDE DOCUMENTATION FOR MATERIAL SPECIFICATION TO ENGINEER. UNLESS OTHERWISE NOTED BY THE ENGINEER, MINIMUM BEDDING THICKNESS SHALL BE 4" (100mm) FOR 18"-24" DIAMETER PIPE (450mm-600mm); 6" (150mm) FOR 30"-60" (750mm-1500mm) DIAMETER PIPE. THE MIDDLE 1/3 BENEATH THE PIPE INVERT SHALL BE LOOSELY PLACED.
- FINAL BACKFILL: THE CSS BACKFILL SHALL BE ALLOWED TO CURE AT LEAST 4 HOURS TO REACH AN INITIAL SET STRENGTH PRIOR TO PLACING SOIL ABOVE THE PIPE EMBEDMENT. ADDITIONAL CURE TIME MAY BE REQUIRED BASED ON THE OVERALL FINAL FILL HEIGHT (SEE NOTE 9).
- MINIMUM COVER: IN UNPAVED AREAS, MINIMUM COVER, H, IS 12" (300mm) FOR PIPES UP TO 48" (1200mm) IN DIAMETER AND 24" (600mm) FOR 60" (1500mm) DIAMETER PIPE. IN PAVED AREAS, MINIMUM COVER IS 24" (300mm) FOR PIPES UP TO 48" (1200mm) IN DIAMETER AND 30" (600mm) FOR 60" (1500mm) DIAMETER PIPE. H IS MEASURED FROM THE TOP OF PIPE TO BOTTOM OF FLEXIBLE PAVEMENT OR TO TOP OF RIGID PAVEMENT, ASSUMING HL-93 LOADING.
- MAXIMUM COVER: MAXIMUM COVER(S), H, ARE LISTED ABOVE IN TABLE 1. THESE VALUES ARE BASED ON A MINIMUM 4 HR SET TIME OF THE CSS BACKFILL PRIOR TO ANY SOIL PLACEMENT ABOVE THE BACKFILL ENVELOPE. SET TIMES LESS THAN 4 HR MAY RESULT IN HIGHER THAN EXPECTED DEFLECTION AND IMPACT LONG-TERM PERFORMANCE. NATIVE SOILS ARE ASSUMED TO BE SOFT COHESIVE CLAYS, AND GROUND WATER LEVELS ARE ASSUMED TO BE AT THE SPRINGLINE OF THE PIPE. STRONGER NATIVE SOILS OR HIGHER GROUNDWATER LEVELS WILL AFFECT THE VALUES LISTED IN THE TABLE.

© 2021 ADS, INC.

ADVANCED DRAINAGE SYSTEMS, INC. ("ADS") HAS PREPARED THIS DETAIL BASED ON INFORMATION PROVIDED TO ADS. THIS DRAWING IS INTENDED TO DEPICT THE COMPONENTS AS REQUESTED. ADS HAS NOT PERFORMED ANY ENGINEERING OR DESIGN SERVICES FOR THIS PROJECT. NOR HAS ADS INDEPENDENTLY VERIFIED THE INFORMATION SUPPLIED. THE INSTALLATION DETAILS PROVIDED HEREIN ARE GENERAL RECOMMENDATIONS AND ARE NOT SPECIFIC FOR THIS PROJECT. THE DESIGN ENGINEER SHALL REVIEW THESE DETAILS PRIOR TO CONSTRUCTION. IT IS THE DESIGN ENGINEER'S RESPONSIBILITY TO ENSURE THE DETAILS PROVIDED HEREIN MEETS OR EXCEEDS THE APPLICABLE NATIONAL, STATE, OR LOCAL REQUIREMENTS AND TO ENSURE THAT THE DETAILS PROVIDED HEREIN ARE ACCEPTABLE FOR THIS PROJECT.

2	REVISED PER SGH ANALYSIS	GGC	02/04/21	CKM
1	PP-SPECIFIC	CKM	08/29/18	CKM
REV.	DESCRIPTION	BY	MM/DD/YY	CHK'D

**HP STORM TRENCH INSTALLATION  
(CEMENT STABILIZED SAND)**

DRAWING NUMBER: STD-101K

**ADS**  
ADVANCED DRAINAGE SYSTEMS, INC.  
4640 TRUMAN BLVD  
HILLIARD, OHIO 43026

CKM  
8/14/18  
NTS  
1 OF 1



# CITY OF HOUSTON HOUSTON PUBLIC WORKS

## STANDARD CONSTRUCTION SPECIFICATIONS FOR WASTEWATER COLLECTION SYSTEMS, WATER LINES, STORM DRAINAGE, STREET PAVING, AND TRAFFIC

**CAROL ELLINGER HADDOCK, P.E.,  
DIRECTOR**

**HOJIN LIM, P.E., CFM  
CITY ENGINEER**



### 2020 STANDARD SPECIFICATIONS

### HOUSTON PUBLIC WORKS

Section 02510

POLYPROPYLENE (PP) CORRUGATED WALL PIPE

PART 1 GENERAL

1.01 SECTION INCLUDES

- A. Polypropylene (PP) pipe for gravity sanitary sewers and drains, including fittings.
- B. Polypropylene (PP) pipe for gravity storm sewers and culverts.

1.02 MEASUREMENT AND PAYMENT

A. Unit Prices.

- 1. No separate payment will be made for PP pipe under this Section. Include cost in unit prices for work, as specified in following sections:
  - a. Section 02531 - Gravity Sanitary Sewers
  - b. Section 02631 – Storm Sewers
- 2. Refer to Section 01270 - Measurement and Payment for unit price procedures.

- B. Stipulated Price (Lump Sum). If Contract is Stipulated Price Contract, payment for work in this Section is included in total Stipulated Price.

1.03 REFERENCES

- A. AASHTO M330 - Polypropylene Pipe, 300- to 1500-mm (12- to 60-in.) Diameter.
- B. ASTM D 2321 - Standard Practice for Underground Installation of Thermoplastic Pipe for Sewers and Other Gravity-Flow Applications.
- C. ASTM D 3212 - Standard Specification for Joints for Drain and Sewer Plastic Pipes Using Flexible Elastomeric Seals.
- D. ASTM F 477 - Standard Specification for Elastomeric Seals (Gaskets) for Joining Plastic Pipe.
- E. ASTM F 2764 - Standard Specification for 6 to 60 in. [150 to 1500 mm] Polypropylene (PP) Corrugated Double and Triple Wall Pipe and Fittings for Non-Pressure Sanitary Sewer Applications.

- F. ASTM F 2881- Standard Specification for 12 to 60 in. [300 to 1500 mm] Polypropylene (PP) Dual Wall Pipe and Fittings for Non-Pressure Storm Sewer Applications.

#### 1.04 SUBMITTALS

- A. Conform to requirements of Section 01330- Submittal Procedures.
- B. Submit shop drawings showing design of pipe and fittings indicating alignment and grade, pipe length, laying dimensions, fabrication, fittings, flanges, gasket material, and special details.
- C. Submit detailed calculations for pipe design per AASHTO LRFD Bridge Design Specifications.
- D. Submit details of Pipe Joints and jointing procedure for PP pipe.

#### 1.05 QUALITY CONTROL

- A. Provide manufacturer's certificate of conformance to Specifications.
- B. Furnish pipe and fittings that are homogeneous throughout and free from visible cracks, holes, foreign inclusions, or other injurious defects. Provide pipe as uniform as commercially practical in color, opacity, density, and other physical properties.
- C. Project Manager reserves right to inspect pipes or witness pipe manufacturing. Inspection shall in no way relieve manufacturer of responsibilities to provide products that comply with applicable standards and these Specifications.
  - 1. Manufacturer's Notification: Should Project Manager wish to witness manufacture of specific pipes, manufacturer shall provide Project Manager with minimum three weeks notice of when and where production of those specific pipes will take place.
  - 2. Failure to Inspect. Approval of products or tests is not implied by Project Manager's decision not to inspect manufacturing, testing, or finished pipes.
- D. Pipe manufacturer to provide services of experienced, competent, and authorized representative to visit site to advise and consult Contractor during jointing and installation of pipe.

#### 1.06 QUALIFICATIONS

- A. Manufacturer: Company specializing in manufacturing the products specified in this section with documented experience of minimum 5 years of pipe installations that have been in successful, continuous service for same type of service as proposed Work.



## PART 2 PRODUCTS

## 2.01 GENERAL

- A. Provide products manufactured by companies listed on the City of Houston Standard Product List.
- B. Furnish corrugated-wall gravity sanitary sewer pipe with bell-and-spigot end construction conforming to ASTM D 3212. Joining will be accomplished with dual elastomeric gaskets in accordance with manufacturer's recommendations. Use integral bell-and-spigot gasketed joint designed so that when assembled, elastomeric gasket, contained in machined groove on pipe spigot, is compressed radially in pipe bell to form a positive seal. Design joint to avoid displacement of gasket when installed in accordance with manufacturer's recommendations.
- C. Furnish corrugated-wall polypropylene (CPP) pipe for gravity storm sewer and storm sewer culvert pipe. Joints shall be installed such that connection of pipe sections will form continuous line free from irregularities in flow line. Suitable joints are:
1. Integral Bell and Spigot with dual elastomeric gaskets. Bell shall overlap minimum of two corrugations of spigot end when fully engaged.
- D. Jointing:
1. Gaskets:
    - a. Meet requirements of ASTM F 477. Use gasket molded into circular form or extruded to proper section and then spliced into circular form. When no contaminant is identified, use gaskets of properly cured, high-grade elastomeric compound. Basic polymer shall be natural rubber, synthetic elastomer, or blend of both.
    - b. **PP Pipes are Not allowed to be installed in potentially contaminated areas, unless approved by City Engineer.**

CONTAMINANT	GASKET MATERIAL REQUIRED
Petroleum (diesel, gasoline)	Nitrile Rubber
Other Contaminants	As recommended by pipe manufacturer

2. Lubricant. Use lubricant for assembly of gasketed joints which has no detrimental effect on gasket or on pipe, in accordance with manufacturer's recommendations.
3. Diameters 12- through 60-inch shall have a reinforced bell with a polymer composite band installed by the manufacturer.

## 2.02 MATERIALS FOR SANITARY SEWER

- A. Pipe and Fittings: Polypropylene compound for pipe and fitting production shall be impact modified copolymer meeting the material requirements of ASTM F 2764.

## 2.03 MATERIALS FOR GRAVITY STORM SEWERS AND STORM SEWER CULVERTS

- A. Pipe and Fittings: Polypropylene compound for pipe and fittings production shall be impact modified copolymer meeting the material requirements of ASTM F 2881 and AASHTO M330.

## 2.04 TEST METHODS FOR SANITARY SEWER

## A. Conditioning

- 1. Conditioning of samples prior to and during tests is subject to approval by Project Manager. When referee tests are required, condition specimens in accordance with ASTM F 2764, section 7.1.1.

## B. Flattening

- 1. Flatten three specimens of pipe, prepared in accordance with ASTM F 2764, section 7.5.

## C. Joint Tightness

- 1. Test for joint tightness in accordance with ASTM D 3212.

## D. Purpose of Tests

- 1. Flattening and joint tightness tests are not intended to be routine quality control tests, but rather to qualify pipe to a specified level of performance.

## 2.05 TEST METHODS FOR GRAVITY STORM SEWERS AND STORM CULVERTS

- A. All testing and material requirements shall be in accordance with ASTM F 2881.

- B. MANDREL TESTING: use a mandrel to test flexible pipe for deflection. Refer to Section 02533 – Acceptance Testing for Sanitary Sewers for the mandrel and test requirements.

## 2.06 MARKING

- A. Mark each standard and random length of pipe in compliance with these Specifications with following information:

- 1. Pipe size.

2. Pipe class.
3. Production code.
4. Material designation.

### PART 3 EXECUTION

#### 3.01 INSTALLATION

- A. Conform to requirements of following Sections:
  1. Section 02550 – Slip lining Sanitary Sewers.
  2. Section 02531 - Gravity Sanitary Sewers.
  3. Section 02533 - Acceptance Testing for Sanitary Sewers.
- B. Install pipe in accordance with the manufacturers recommended installation procedure and ASTM D 2321
- C. PP pipe is not approved in applications requiring gaugering of pipe.
- D. Bedding and backfill: Conform to requirements of Section 02317 - Excavation and Backfill for Utilities.
- E. Use only workmen trained in the installation of PP Pipe.
- F. Cutting pipe: Comply with pipe manufacturer's recommendations. After cutting, leave end pipe in accordance with manufacturer's recommendations.

END OF SECTION



## SPECIAL SPECIFICATION

### ITEM 9512

#### HIGH PERFORMANCE POLYPROPYLENE PIPE (HP STORM)

9512.1 Description. Corrugated Smooth Lined High Performance Polypropylene Pipe (HP Storm) shall conform to these specifications. The pipe shall be furnished on an "As needed basis" delivered F.O.B. to various locations within the Precinct. All materials shall be of the listed nominal diameter, supplied in standard lengths required and be in accordance with these specifications and conformity with the material requirements.

9512.2 Materials.

##### A. Pipe Requirements

- a. Polypropylene compound for pipe and fitting production shall be impact modified copolymer meeting the material requirements of ASTM F2881, Section 5 and AASHTO M330, Section 6.1.
- b. All corrugated Polypropylene Pipe shall have a smooth interior and annular exterior corrugations and meet or exceed ASTM F2881 and AASHTO M330.

##### B. Joint Performance

- a. Pipe shall be joined with a gasketed integral bell & spigot joint meeting the requirements of ASTM F2881.
- b. 12-60 inch pipe shall be watertight according to the requirements of ASTM D3212. Spigots shall have gaskets meeting the requirements of ASTM F477. Gasket shall be installed by the pipe manufacturer and covered with a removable, protective wrap to ensure the gasket is free from debris. A joint lubricant available from the manufacturer shall be used on the gasket and bell during joint assembly.
- c. 12-60 inch pipe shall have an exterior bell wrap installed by the manufacturer.

##### C. Fittings

- a. Fittings shall conform to ASTM F2881 and AASHTO M330. Bell and spigot connections shall utilize a spun-on, welded or integral bell and spigots with gaskets meeting ASTM F477. Bell & spigot fittings joint shall meet the watertight joint performance requirements of ASTM D3212. Corrugated couplings shall be split collar, engaging at least 2 full corrugations.

9512.3 MEASUREMENT. Corrugated Smooth Lined High Performance Polypropylene Pipe (HP Storm) Pipe will be measured by the linear foot.

9512.4 PAYMENT. Corrugated Smooth Lined High Performance Polypropylene Pipe (HP Storm) measure and prescribed above, will be made at the Contract unit "Corrugated Smooth Lined High Performance Polypropylene (HP Storm)" price bid per linear foot for the various sizes of the material as indicated in the contract documents. The pipe shall be furnished F.O.B. on an "as needed basis" to various locations within the Precinct. Standard sizes and lengths are to be provided and shall be in conformity with the material requirements.

The descriptions and units for this item are:

Corrugated Smooth Lined High Performance Polypropylene Pipe (12")	Linear Foot
Corrugated Smooth Lined High Performance Polypropylene Pipe (15")	Linear Foot
Corrugated Smooth Lined High Performance Polypropylene Pipe (18")	Linear Foot
Corrugated Smooth Lined High Performance Polypropylene Pipe (24")	Linear Foot
Corrugated Smooth Lined High Performance Polypropylene Pipe (30")	Linear Foot
Corrugated Smooth Lined High Performance Polypropylene Pipe (36")	Linear Foot
Corrugated Smooth Lined High Performance Polypropylene Pipe (42")	Linear Foot
Corrugated Smooth Lined High Performance Polypropylene Pipe (48")	Linear Foot
Corrugated Smooth Lined High Performance Polypropylene Pipe (60")	Linear Foot

END OF ITEM 9712



# HP Storm Pipe 12”–60”



THE MOST **ADVANCED** NAME IN WATER MANAGEMENT SOLUTIONS™



## HP STORM PIPE 12"–60" FOR STORM APPLICATIONS

### Overview

An addition to our proven line of pipe products, HP Storm is a high-performance polypropylene (PP) pipe for gravity-flow storm drainage applications. HP Storm is the perfect choice when premium joint performance and/or greater pipe stiffness is required. HP Storm couples advanced polypropylene resin technology with a proven, dual-wall profile design for superior performance and durability.

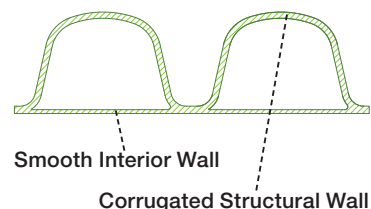
Specify HP Storm with confidence based on national standards and approvals. This innovative product meets or exceeds ASTM F2881 and AASHTO M330. From a federal perspective, polypropylene pipe is approved for use by the Army Corps of Engineers for storm drainage applications under Section 33 40 00 (Unified Facilities Guide Specifications). The Federal Aviation Authority (FAA) permits polypropylene pipe under airfield pavements per Item D-701, Pipe for Storm Drains and Culverts in AC 150/5370-10G (Standards for Specifying Construction of Airports). Additionally, the American Railway Engineering and Maintenance-of-Way Association (AREMA) approves polypropylene pipe in storm drainage applications under railroads.

### Advanced Dual Wall Profile Construction

12"–60" (300 - 1500 mm) diameter HP Storm pipe utilizes an enhanced dual wall construction, providing increased pipe stiffness. The additional stiffness and beam strength enhances jobsite performance in stringent line and grade requirements. The pipe profile is completed with a smooth interior which provides additional strength and excellent flow characteristics.

### Superior Polypropylene Material

Made from an engineered impact modified co-polymer compound, the superior strength and material properties of polypropylene offer robust pipe stiffness, excellent handling characteristics, and long service life when compared to traditional storm sewer products. It is highly resistant to chemical attack and is unaffected by soils or effluents with PH ranges 1.5 to 14. The unique light grey resin color provides immediate jobsite recognition as well as improving the pipe's interior visibility during post-installation inspection.



Interior View



Polypropylene Resin



### Superior Joint Performance

HP Storm pipe has an extended bell that adds an additional factor of safety within each joint. The joint performance meets or exceeds the 10.8 psi laboratory performance standards per ASTM D3212 requirements. Third party certification of joint performance is available upon request.

In the field, each section of HP Storm may be tested by a low pressure air test, according to ASTM F1417, which is a commonly used standard and specifies that 3.5 psi air pressure be held for a specified length of time based upon pipe diameter and length of run.

Where an infiltration/exfiltration test is preferred, ASTM F2487 specifies a simplistic method of verifying proper joint performance.

### Fittings

Both standard and custom fittings are available for the HP Storm product line. A complete line of standard Nyloplast PVC molded fittings are available in the 12"–30" (300-750mm) mainline sizes. Standard branch laterals are designed to accept SDR-35 or SDR-26 pipe.

### Diameter Range

HP Storm is currently manufactured in the 12"–60" (300-1500mm) size range and in 20-foot (6m) lengths. The 20-foot (6m) lengths aid in speed of installation and reduce the total number of joints.



Extended Bell



Fabricated Wye Fitting

DIAMETER	PROFILE TYPE	LENGTH	INSIDE DIAMETER	OUTSIDE DIAMETER	TRUCKLOAD FOOTAGE
12 in. (300 mm)	Dual Wall	20 ft. (6 m)	12.2 in. (310 mm)	14.5 in. (368 mm)	2400 ft. (731.5 m)
15 in. (375 mm)	Dual Wall	20 ft. (6 m)	15.1 in. (384 mm)	17.7 in. (450 mm)	1600 ft. (487.7 m)
18 in. (450 mm)	Dual Wall	20 ft. (6 m)	18.2 in. (462 mm)	21.4 in. (544 mm)	1120 ft. (341.4 m)
24 in. (600 mm)	Dual Wall	20 ft. (6 m)	24.1 in. (612 mm)	28.0 in. (711 mm)	600 ft. (182.9 m)
30 in. (750 mm)	Dual Wall	20 ft. (6 m)	30.2 in. (767 mm)	35.5 in. (902 mm)	360 ft. (109.7 m)
36 in. (900 mm)	Dual Wall	20 ft. (6 m)	36.0 in. (914 mm)	41.5 in. (1054 mm)	240 ft. (73.2 m)
42 in. (1050 mm)	Dual Wall	20 ft. (6 m)	42.0 in. (1067 mm)	47.4 in. (1204 mm)	160 ft. (48.8 m)
48 in. (1200 mm)	Dual Wall	20 ft. (6 m)	47.9 in. (1217 mm)	54.1 in. (1374 mm)	120 ft. (36.6 m)
60 in. (1500 mm)	Dual Wall	20 ft. (6 m)	59.9 in. (1521 mm)	67.1 in. (1704 mm)	80 ft. (24.4 m)



Fittings Available  
in PVC or PP

**Tap Connections**

A standard tapping product, such as INSERTA TEE®, is compatible with HP Storm.

**Repair Couplers**

Depending on local requirements, ADS offers a full range of repair coupling options. For soil-tight performance, split couplers and Mar Mac® repair bands are offered. Testable repair couplers are also available, which include stainless steel restraint bands and Nyloplast® PVC repair sleeves.

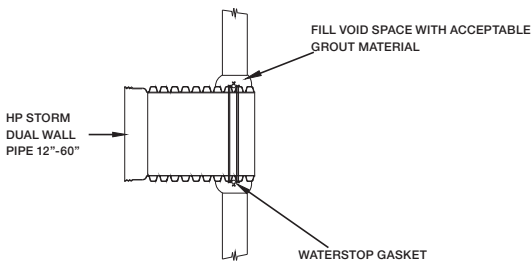
**12”-60” Structure Connections**

Storm sewer structure connection requirements vary greatly by region. For soil-tight performance, HP Storm exterior corrugations provide an effective profile for grouted connections. For watertight performance, ADS offers a wide selection of connection options utilizing some of the most widely used manhole connectors on the market today from companies such as A-Lok®, Trelleborg® and Press Seal® Gasket Corporation.

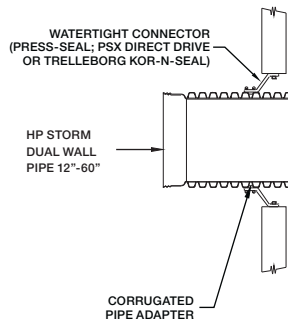


Typical INSERTA TEE Tap

**Grouted Waterstop Manhole Connection**

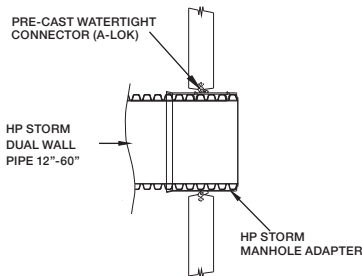


**Flexible Boot Connection**

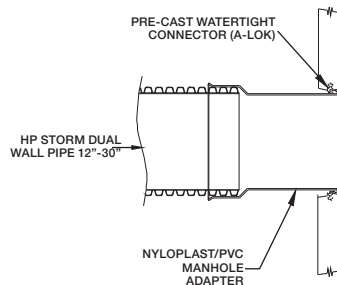


Repair Coupler

**Pre-Cast Compression Gasket Connection**



**Pre-Cast Compression Gasket Connection**



Manole Compression Gasket Connection with Corrugated Pipe Adapter

## ADS HP STORM 12”–60” PIPE SPECIFICATION

### SCOPE

This specification describes 12- through 60-inch (300 to 1500 mm) ADS HP Storm pipe for use in gravity-flow storm drainage applications.

### PIPE REQUIREMENTS

- 12- through 60-inch (300 to 1500 mm) pipe shall have a smooth interior and annular exterior corrugations and meet or exceed ASTM F2881 and AASHTO M330.
- Manning’s “n” value for use in design shall be 0.012.

### JOINT PERFORMANCE

Pipe shall be joined with a gasketed integral bell & spigot joint meeting the requirements of ASTM F2881.

12- through 60-inch (300 to 1500 mm) shall be watertight according to the requirements of ASTM D3212. Spigots shall have gaskets meeting the requirements of ASTM F477. Gasket shall be installed by the pipe manufacturer and covered with a removable, protective wrap to ensure the gasket is free from debris. A joint lubricant available from the manufacturer shall be used on the gasket and bell during joint assembly.

12- through 60-inch (300 to 1500 mm) diameters shall have an exterior bell wrap installed by the manufacturer.

### FITTINGS

Fittings shall conform to ASTM F2881 and AASHTO M330. Bell and spigot connections shall utilize a spun-on, welded or integral bell and spigots with gaskets meeting ASTM F477. Bell & spigot fittings joint shall meet the watertight joint performance requirements of ASTM D3212. Corrugated couplings shall be split collar, engaging at least 2 full corrugations.

### FIELD PIPE AND JOINT PERFORMANCE

To assure watertightness, field performance verification may be accomplished by testing in accordance with ASTM F1417 or F2487. Appropriate safety precautions must be used when field testing any pipe material. Contact the manufacturer for recommended leakage rates.

### MATERIAL PROPERTIES

Polypropylene compound for pipe and fitting production shall be impact modified copolymer meeting the material requirements of ASTM F2881, Section 5 and AASHTO M330, Section 6.1.

### INSTALLATION

Installation shall be in accordance with ASTM D2321 and ADS recommended installation guidelines, with the exception that minimum cover in traffic areas for 12- through 48-inch (300 to 1200 mm) diameters shall be one foot (0.3 m) and for 60-inch (1500 mm) diameters, the minimum cover shall be 2 feet (0.6 m) in single run applications. Backfill for minimum cover situations shall consist of Class 1, Class 2 (minimum 90% SPD) or Class 3 (minimum 95%) material. Maximum fill heights depend on embedment material and compaction level; please refer to Technical Note 2.04. Contact your local ADS representative or visit our website at [www.ads-pipe.com](http://www.ads-pipe.com) for a copy of the latest installation guidelines.

### PIPE DIMENSIONS

Nominal Diameter in. (mm)	12 (300)	15 (375)	18 (450)	24 (600)	30 (750)	36 (900)	42 (1050)	48 (1200)	60 (1500)
Average Pipe I.D. in. (mm)	12.2 (310)	15.1 (384)	18.2 (462)	24.1 (612)	30.2 (767)	36.0 (914)	42.0 (1067)	47.9 (1217)	59.9 (1521)
Average Pipe O.D. in. (mm)	14.5 (368)	17.7 (450)	21.4 (544)	28.0 (711)	35.5 (902)	41.5 (1054)	47.4 (1204)	54.1 (1374)	67.1 (1704)
Minimum Pipe Stiffness at 5% Deflection* #/in./in. (kN/m <sup>2</sup> )	75 (517)	60 (414)	56 (386)	50 (345)	46 (317)	40 (276)	35 (241)	35 (241)	30 (207)

\*Minimum pipe stiffness values listed; contact a representative for maximum values.

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# Polypropylene Pipe vs. RCP

Data based on 30-inch diameter ASTM F2881 polypropylene and ASTM C76, B-Wall reinforced concrete pipes

	Polypropylene Pipe (PP)	Reinforced Concrete Pipe (RCP)
<b>Joint Integrity</b>	Extended bell and spigot joint with standard rubber gasket exceeds 25 feet of head pressure per ASTM D3212	Bell and spigot joints when gasket is specified exceeds 25 feet of head pressure per ASTM C1628. Unspecified joints normally are not leak resistant.
<b>Maximum Cover</b>	Compacted Class I Backfill = 39 feet 95% SPD Class II Backfill = 27 feet 90% SPD Class II Backfill = 19 feet 90% SPD Class III Backfill = 15 feet 95% SPD Class IV Backfill = 14 feet (See Technical Note 2.04)	Type 1 Installation with Class IV Pipe = 35 feet Type 1 Installation with Class III Pipe = 23 feet Type 2 Installation with Class III Pipe = 17 feet Type 3 Installation with Class III Pipe = 14 feet (See ACPA Fill Height Tables, Resource #16-201 [Revised 08/13])
<b>Minimum Cover Height</b>	95% SPD Class III Backfill - 1.0 feet (See Technical Note 2.04)	Type 1, 2, 3, 4 Installation - 1.0 feet (Class IV Pipe is required). (See ACPA Fill Height Tables, as above)
<b>Installation Rate</b>	200 feet/day per RS Means	88 feet/day per RS Means
<b>Allowable Backfill</b>	Based on installation requirements, Class I, II, III, or IV backfills may be used. High plasticity soils (MH & CH) are not recommended (See ASTM D2321).	Based on installation requirements, Category I, II, or III backfills may be used. High plasticity soils (MH & CH) are not recommended (See ASTM C1479).
<b>Number of Joints</b>	9 joints per 200 linear feet of pipe (based on 20 feet standard pipe length, 13 foot lengths available upon request)	24 joints per 200 linear feet of pipe (based on 8 feet standard pipe length)
<b>Product Weight</b>	370 pounds per 20 feet stick of pipe	3,320 pounds per 8 feet of pipe
<b>Corrosion Resistant</b>	Unaffected by salts, most chemicals, and "hot" soils (See Technical Note: 4.01)	Salt and chemicals, like hydrogen sulfide, can degrade steel and concrete (See Design Manual "Sulfide and Corrosion Prediction and Control")
<b>Design Service Life</b>	100 years (Based on FDOT analysis)	100 years (Based on FDOT analysis)



# National Specifications

## Common ASTM and AASHTO Standards for PP and RCP Pipe

	Specifications	Descriptions
<b>Polypropylene (PP) Pipe Manufacturing Standards</b>	ASTM F2881	Material spec for 12" to 60" (300 to 1500 mm) dual wall polypropylene (PP) pipe with variable pipe stiffness for non-pressure storm sewer system applications
	AASHTO M330	12" to 60" (300 to 1500 mm) polypropylene (PP) pipe & fittings used in surface and subsurface drainage systems
	ASTM F2764*	6" to 60" (750 to 1500 mm) polypropylene (PP) dual wall and triple wall pipe and fittings for non-pressure sanitary sewer applications*
<b>Both</b>	ASTM F477	Material specification for elastomeric seals (gaskets) for joining plastic pipe
<b>Reinforced Concrete Pipe (RCP) Manufacturing Standards</b>	ASTM C76	Reinforced Concrete Culvert, Storm Drain, and Sewer Pipe
	AASHTO M170	Reinforced Concrete Culvert, Storm Drain, and Sewer Pipe
	ASTM C361	Reinforced Concrete Low-Head Pressure Pipe
	ASTM C655	Reinforced Concrete D-Load Culvert, Storm Drain and Sewer Pipe
	ASTM C1417	Manufacture of Reinforced Concrete Sewer, Storm Drain and Culvert Pipe for Direct Design
<b>PP Joints</b>	ASTM D3212	Joints for Drain and Sewer Plastic Pipes using Flexible Elastomeric Seals (lab test)
<b>RCP Joints</b>	ASTM C443	Joints for Concrete Pipe and Manholes, Using Rubber Gaskets (lab test)
	ASTM C1628	Joints for Concrete Gravity Flow Sewer Pipe, Using Rubber Gaskets (new lab test)
<b>PP Installation</b>	ASTM D2321	Underground Installation of Thermoplastic Pipe for Sewers and Other Gravity-Flow Applications
	AASHTO Sect. 30	Thermoplastic Pipe - Installation Standard
<b>RCP Installation</b>	ASTM C1479	Standard Practice for Installation of Precast Concrete Sewer, Storm Drain, and Culvert Pipe Using Standard Installations
	AASHTO Sect. 27	Concrete Culverts - Installation Standard
<b>PP In-Field Inspection</b>	ASTM F2487	Standard Practice for Infiltration & Exfiltration Acceptance of Installed HDPE Pipe
	ASTM F1417	Standard Test Method for Installation Acceptance of Plastic Gravity Sewer Lines using Low-Pressure Air**
<b>RCP In-Field Inspection</b>	ASTM C969	Practice for Infiltration and Exfiltration Acceptance Testing of Installed Precast Concrete Pipe Sewer Lines
	ASTM C924	Practice for Testing Concrete Pipe Sewer Lines by Low-Pressure Air**

\* ASTM F2736 has been incorporated into the latest version of ASTM F2764.

\*\*Recommend use of rolling joint tester, unless pipes are cracked or porous. Testing full lengths of pipe using air pressure is extremely dangerous.



# TECHNICAL NOTE

Minimum and Maximum Cover Heights for HP Storm Pipe for Storm Drainage

TN 2.04  
Decemehr 2016

## Introduction

The information in this document is designed to provide answers to general cover height questions; the data provided is not intended to be used for project design. The design procedure described in the *Structures* section (Section 2) of the Drainage Handbook provides detailed information for analyzing most common installation conditions. This procedure should be utilized for project specific designs.

The two common cover height concerns are minimum cover in areas exposed to vehicular traffic and maximum cover heights. Either may be considered "worst case" scenario from a loading perspective, depending on the project conditions.

## Minimum Cover in Traffic Applications

Pipe diameters from 12- through 48-inch (300-1200 mm) installed in traffic areas (AASHTO H-20, H-25, or HL-93 loads) must have at least one foot (0.3m) of cover over the pipe crown, while 60-inch (1500 mm) pipes must have at least 24 inches (0.6m) of cover. The backfill envelope must be constructed in accordance with the *Installation* section (Section 5) of the Drainage Handbook and the requirements of ASTM D2321. The backfill envelope must be of the type and compaction listed in Appendix A-5, Table A-5-2 of the Drainage Handbook. In Table 1 below, this condition is represented by a Class III material compacted to 95% standard Proctor density or a Class II material compacted to 90% standard proctor density, although other material can provide similar strength at slightly lower levels of compaction. Structural backfill material should extend to the crown of the pipe; the remaining cover should be appropriate for the installation and as specified by the design engineer. If settlement or rutting is a concern, it may be appropriate to extend the structural backfill to grade. Where pavement is involved, sub-base material can be considered in the minimum burial depth. While rigid pavements can be included in the minimum cover, the thickness of flexible pavements should not be included in the minimum cover.

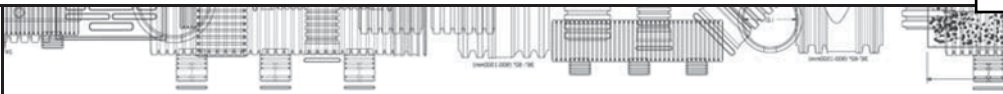
Additional information that may affect the cover requirements is included in the *Installation* section (Section 5) of the Drainage Handbook. Some examples of what may need to be considered are temporary heavy equipment, construction loading , paving equipment and similar loads that are less than the design load, the potential of pipe flotation, and the type of surface treatment which will be installed over the pipe zone.

**Table 1**  
**Minimum Cover Requirements for ADS HP Storm with AASHTO H-250, H-25, or HL-93 Load**

Inside Diameter, ID, in.(mm)	Minimum Cover ft. (m)	Inside Diameter, ID, in.(mm)	Minimum Cover ft. (m)
12 (300)	1 (0.3)	36 (900)	1 (0.3)
15 (375)	1 (0.3)	42 (1050)	1 (0.3)
18 (450)	1 (0.3)	48 (1200)	1 (0.3)
24 (600)	1 (0.3)	60 (1500)	2 (0.6)
30 (750)	1 (0.3)		

Notes:

1. Minimum covers presented here were calculated assuming Class III backfill material compacted to 95% standard Proctor density or Class II backfill material compacted to 90% standard Proctor density around the pipe, as recommended in Section 5 of the Drainage Handbook, with an additional layer of compacted traffic lane sub-base for a total cover as required. In shallow traffic installations, especially where pavement is involved, a good quality compacted material to grade is required to prevent surface settlement and rutting.
2. The minimum covers specified do not include pavement thickness. A pavement section of 0.4' is typical.
3. Backfill materials and compaction levels not shown in the table may also be acceptable. Contact ADS for further detail.
4. Calculations assume no hydrostatic pressure and native soils that are as strong as the specified minimum backfill recommendations.



## Maximum Cover

Wall thrust generally governs the maximum cover a pipe can withstand and conservative maximum cover heights will result when using the information presented in the *Structures* section (Section 2) of the Drainage Handbook. Table 2 below shows the material properties consistent with the expected performance characteristics for HP Storm materials for a 100-year design life.

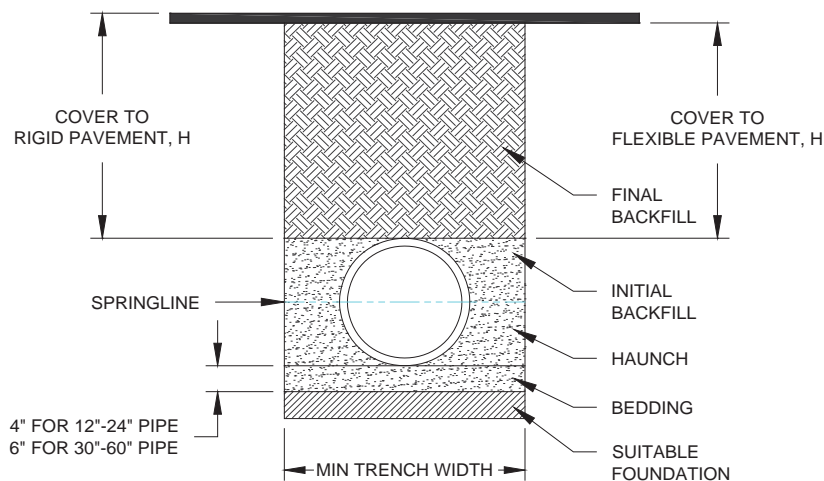
The maximum burial depth is highly influenced by the type of backfill and level of compaction around the pipe. General maximum cover limits for ADS HP Storm use in storm drainage applications are shown in Tables 3 for a variety of backfill conditions.

Table 3 was developed assuming pipe is installed in accordance with ASTM D2321 and the *Installation* section (Section 5) of the Drainage handbook. Additionally, the calculations assume no hydrostatic load around the pipe, incorporate the maximum conservative AASHTO LRFD design factors represented in *Structures* section of the Drainage Handbook, use material properties consistent with the expected performance characteristics for HP Storm materials, as shown in Table 2, and assume the native (in-situ) soil is of adequate strength and suitable for installation. For applications requiring fill heights greater than those shown in Table 3 or where hydrostatic pressure due to groundwater is expected, contact an ADS Engineer.

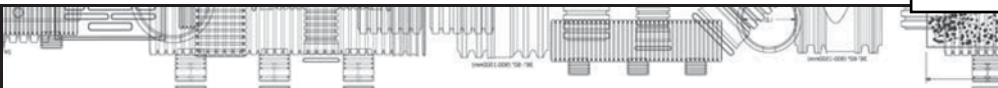
**Table 2  
ADS HP Storm Mechanical Properties**

Resin	ASTM Specification	Allowable Long Term Strain %	Initial		75-Year	
			Fu (psi)	E (psi)	Fu (psi)	E (psi)
Polypropylene, Impact-modified copolymer	ASTM F2881	3.7	3,500	175,000	1,000	28,000

**Figure 1  
ADS HP Storm Pipe Trench Detail with Uniform Backfill  
(Traffic and Non-Traffic Applications)**







**Table 3**  
**Maximum Cover for ADS HP Storm Pipe with Uniform Backfill, ft (m)**

Diameter in (mm)	Class 1	Class 2			Class 3		Class 4
	Compacted	95%	90%	85% <sup>3</sup>	95%	90% <sup>3</sup>	95% <sup>3</sup>
12 (300)	41 (12.5)	28 (8.5)	21 (6.4)	16 (4.9)	20 (6.1)	16 (4.9)	16 (4.9)
15 (375)	42 (12.8)	29 (8.8)	21 (6.4)	16 (4.9)	21 (6.4)	16 (4.9)	16 (4.9)
18 (450)	44 (13.4)	30 (9.1)	21 (6.4)	16 (4.9)	22 (6.7)	17 (5.2)	16 (4.9)
24 (600)	37 (11.3)	26 (7.9)	18 (5.5)	14 (4.3)	19 (5.8)	14 (4.3)	14 (4.3)
30 (750)	39 (11.9)	27 (8.2)	19 (5.8)	14 (4.3)	19 (5.8)	15 (4.6)	14 (4.3)
36 (900)	28 (8.5)	20 (6.1)	14 (4.3)	10 (3.0)	14 (4.3)	11 (3.4)	10 (3.0)
42 (1050)	30 (9.1)	21 (6.4)	14 (4.3)	10 (3.0)	15 (4.6)	11 (3.4)	10 (3.0)
48 (1200)	29 (8.8)	20 (6.1)	14 (4.3)	9 (2.7)	14 (4.3)	10 (3.0)	10 (3.0)
60 (1500)	29 (8.8)	20 (6.1)	14 (4.3)	9 (2.7)	14 (4.3)	10 (3.0)	9 (2.7)

**Notes:**

1. Results based on calculations shown in the Structures section of the ADS Drainage Handbook (v20.7). Calculations assume no hydrostatic pressure and a density of 120 pcf (1926 kg/m<sup>3</sup>) for overburden material.
2. Installation assumed to be in accordance with ASTM D2321 and the Installation section of the Drainage Handbook.
3. For installations using lower quality backfill materials or lower compaction efforts, pipe deflection may exceed the 5% design limit; however controlled deflection may not be a structurally limiting factor for the pipe. For installation where deflection is critical, pipe placement techniques or periodic deflection measurements may be required to ensure satisfactory pipe installation.
4. Backfill materials and compaction levels not shown in the table may also be acceptable. Contact ADS for further detail.
5. Material must be adequately "knifed" into haunch and in between corrugations. Compaction and backfill material is assumed uniform throughout entire backfill zone.
6. Compaction levels shown are for standard Proctor density.
7. For projects where cover exceeds the maximum values listed above, contact ADS for specific design considerations.
8. See ADS Standard Detail STD-101D for additional details.

Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> April 26, 2022	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Administration	<b>Prepared By:</b> Richard Tramm

**Subject**  
Discussion and consideration of mid-year cost of living adjustment for City staff.

**Recommendation**  
Consider this item for approval. Possible actions for this item include:

1. Approve the item as recommended,
2. Approve the action at a different rate of increase,
3. Defer the action for future consideration,
4. Decline the item.

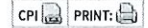
**Discussion**  
During the most recent budget workshop late last summer, part of the discussion related to the 3% cost of living adjustment was whether this would be sufficient since there were signs inflation could go higher. At that time, I told City Council we could bring this item back up for consideration in the middle of the year if inflationary pressures continued to increase. The most recent Consumer Price Index information available is an annual increase of 8.5% for the most recent 12 months (April 2021 – March 2022). Since City staff received a 3% cost of living adjustment at the start of this year, a 5.5% increase at this time would be in line with the Consumer Price Index.

My recommendation is for the City Council to provide a mid-year cost of living adjustment increase of 5.5%, starting with the current pay period beginning April 17, 2022.

<b>Approved By</b>		
City Administrator	Richard Tramm	Date: April 21, 2022



# Economic News Release



## Consumer Price Index Summary

Transmission of material in this release is embargoed until 8:30 a.m. (ET) April 12, 2022 USDL-22-0619

Technical information: (202) 691-7000 • cpi\_info@bls.gov • www.bls.gov/cpi  
Media Contact: (202) 691-5902 • PressOffice@bls.gov

### CONSUMER PRICE INDEX - MARCH 2022

The Consumer Price Index for All Urban Consumers (CPI-U) increased 1.2 percent in March on a seasonally adjusted basis after rising 0.8 percent in February, the U.S. Bureau of Labor Statistics reported today. Over the last 12 months, the all items index increased 8.5 percent before seasonal adjustment.

Increases in the indexes for gasoline, shelter, and food were the largest contributors to the seasonally adjusted all items increase. The gasoline index rose 18.3 percent in March and accounted for over half of the all items monthly increase; other energy component indexes also increased. The food index rose 1.0 percent and the food at home index rose 1.5 percent.

The index for all items less food and energy rose 0.3 percent in March following a 0.5-percent increase the prior month. The shelter index was by far the biggest factor in the increase, with a broad set of other indexes also contributing, including those for airline fares, household furnishings and operations, medical care, and motor vehicle insurance. In contrast, the index for used cars and trucks fell 3.8 percent over the month.

The all items index continued to accelerate, rising 8.5 percent for the 12 months ending March, the largest 12-month increase since the period ending December 1981. The all items less food and energy index rose 6.5 percent, the largest 12-month change since the period ending August 1982. The energy index rose 32.0 percent over the last year, and the food index increased 8.8 percent, the largest 12-month increase since the period ending May 1981.

Table A. Percent changes in CPI for All Urban Consumers (CPI-U): U.S. city average

	Seasonally adjusted changes from preceding month							Un-adjusted 12-mos. ended Mar. 2022
	Sep. 2021	Oct. 2021	Nov. 2021	Dec. 2021	Jan. 2022	Feb. 2022	Mar. 2022	
All items.....	.4	.9	.7	.6	.6	.8	1.2	8.5
Food.....	.9	.9	.8	.5	.9	1.0	1.0	8.8
Food at home.....	1.2	.9	.9	.4	1.0	1.4	1.5	10.0
Food away from home (1)...	.5	.8	.6	.6	.7	.4	.3	6.9
Energy.....	1.2	3.7	2.4	.9	.9	3.5	11.0	32.0
Energy commodities.....	1.2	4.7	4.2	1.3	-.6	6.7	18.1	48.3
Gasoline (all types)....	1.1	4.6	4.5	1.3	-.8	6.6	18.3	48.0
Fuel oil (1).....	3.9	12.3	3.5	-2.4	9.5	7.7	22.3	70.1
Energy services.....	1.2	2.4	.2	.3	2.9	-.4	1.8	13.5
Electricity.....	.6	1.4	.2	.5	4.2	-1.1	2.2	11.1
Utility (piped) gas service.....	2.9	5.9	.3	-.3	-.5	1.5	.6	21.6
All items less food and energy.....	.3	.6	.5	.6	.6	.5	.3	6.5
Commodities less food and energy commodities....	.3	1.1	.9	1.2	1.0	.4	-.4	11.7
New vehicles.....	1.3	1.3	1.2	1.2	.0	.3	.2	12.5
Used cars and trucks....	-.5	2.5	2.4	3.3	1.5	-.2	-3.8	35.3
Apparel.....	-.7	.6	.7	1.1	1.1	.7	.6	6.8
Medical care commodities (1).....	.3	.6	.1	.0	.9	.3	.2	2.7
Services less energy services.....	.2	.4	.4	.3	.4	.5	.6	4.7
Shelter.....	.4	.5	.5	.4	.3	.5	.5	5.0
Transportation services	-1.0	.2	.7	.0	1.0	1.4	2.0	7.7
Medical care services...	.2	.4	.3	.3	.6	.1	.6	2.9

1 Not seasonally adjusted.

### Food

The food index increased 1.0 percent in March as the food at home index increased 1.5 percent over the month. All six major grocery store food group indexes increased

In March. The largest increase was for other food at home which increased 2.0 percent over the month. The index for fruits and vegetables rose 1.5 percent following a 2.3-percent increase in February.

The index for meats, poultry, fish, and eggs increased 1.0 percent in March, while the index for cereals and bakery products rose 1.5 percent and the index for nonalcoholic beverages increased 1.2 percent over the month. The dairy and related products index also increased 1.2 percent in March.

The food away from home index rose 0.3 percent in March, a smaller increase than in recent months. The index for full service meals rose 0.7 percent over the month, in contrast to the index for limited service meals which declined 0.2 percent, its first decrease since October 2018.

The food at home index rose 10.0 percent over the last 12 months, the largest 12-month increase since the period ending March 1981. The index for meats, poultry, fish, and eggs increased 13.7 percent over the last year as the index for beef rose 16.0 percent. The other major grocery store food group indexes also rose over the past year, with increases ranging from 7.0 percent (dairy and related products) to 10.3 percent (other food at home).

The index for food away from home rose 6.9 percent over the last year, the largest 12-month increase since December 1981. The index for full service meals rose 8.0 percent over the last 12 months, and the index for limited service meals rose 7.2 percent. The index for food at employee sites and schools, in contrast, declined 30.5 percent over the past 12 months, reflecting widespread free lunch programs.

#### Energy

The energy index rose 11.0 percent in March following a 3.5-percent increase in February. The gasoline index rose sharply in March, increasing 18.3 percent after rising 6.6 percent in February. (Before seasonal adjustment, gasoline prices rose 19.8 percent in March.) The index for electricity increased 2.2 percent in March, while the index for natural gas rose 0.6 percent over the month.

The energy index rose 32.0 percent over the past 12 months with all major energy component indexes increasing. The index for gasoline rose 48.0 percent over the last year and the index for natural gas rose 21.6 percent. The index for electricity rose 11.1 percent for the 12 months ending March.

#### All items less food and energy

The index for all items less food and energy rose 0.3 percent in March. The shelter index increased 0.5 percent in March and accounted for nearly two thirds of the monthly increase in the all items less food and energy index. The rent index increased 0.4 percent in March as did the owners' equivalent rent index. The index for lodging away from home rose 3.3 percent over the month after rising 2.2 percent in February.

The index for airline fares rose 10.7 percent in March, after rising 5.2 percent in February. The household furnishings and operations index rose 1.0 percent over the month, the eighth consecutive increase in that index. The index for motor vehicle insurance increased 0.7 percent in March, and the index for apparel rose 0.6 percent in March. The index for recreation increased 0.2 percent, and the index for personal care increased 0.5 percent over the month.

The medical care index increased 0.5 percent in March. The index for physicians' services also increased 0.5 percent over the month, while the index for hospital services rose 0.4 percent. The index for prescription drugs fell 0.2 percent in March, after rising 0.3 percent in February.

The index for new vehicles increased 0.2 percent in March after rising 0.3 percent the previous month. The index for used cars and trucks fell 3.8 percent in March, its second consecutive monthly decline after a series of large increases. The index for communication was also among those few indexes which declined over the month, falling 0.5 percent.

The index for all items less food and energy rose 6.5 percent over the past 12 months, with virtually all of its major component indexes rising over the span. The shelter index rose 5.0 percent over the last 12 months, its largest 12-month increase since May 1991. The index for household furnishings and operations increased 10.1 percent over the past year, its largest 12-month increase since the period ending July 1975.

#### Not seasonally adjusted CPI measures

The Consumer Price Index for All Urban Consumers (CPI-U) increased 8.5 percent over the last 12 months to an index level of 287.504 (1982-84=100). For the month, the index increased 1.3 percent prior to seasonal adjustment.

The Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) increased 9.4 percent over the last 12 months to an index level of 283.176 (1982-84=100). For the month, the index rose 1.5 percent prior to seasonal adjustment.

The Chained Consumer Price Index for All Urban Consumers (C-CPI-U) increased 8.1 percent over the last 12 months. For the month, the index increased 1.2 percent on a not seasonally adjusted basis. Please note that the indexes for the past 10 to 12 months are subject to revision.

The Consumer Price Index for April 2022 is scheduled to be released on Wednesday, May 11, 2022 at 8:30 a.m. (ET).



## Technical Note

## Brief Explanation of the CPI

The Consumer Price Index (CPI) measures the change in prices paid by consumers for goods and services. The CPI reflects spending patterns for each of two population groups: all urban consumers and urban wage earners and clerical workers. The all urban consumer group represents about 93 percent of the total U.S. population. It is based on the expenditures of almost all residents of urban or metropolitan areas, including professionals, the self-employed, the poor, the unemployed, and retired people, as well as urban wage earners and clerical workers. Not included in the CPI are the spending patterns of people living in rural nonmetropolitan areas, farming families, people in the Armed Forces, and those in institutions, such as prisons and mental hospitals. Consumer inflation for all urban consumers is measured by two indexes, namely, the Consumer Price Index for All Urban Consumers (CPI-U) and the Chained Consumer Price Index for All Urban Consumers (C-CPI-U). The Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) is based on the expenditures of households included in the CPI-U definition that meet two requirements: more than one-half of the household's income must come from clerical or wage occupations, and at least one of the household's earners must have been employed for at least 37 weeks during the previous 12 months. The CPI-W population represents about 29 percent of the total U.S. population and is a subset of the CPI-U population.

The CPIs are based on prices of food, clothing, shelter, fuels, transportation, doctors' and dentists' services, drugs, and other goods and services that people buy for day-to-day living. Prices are collected each month in 75 urban areas across the country from about 6,000 housing units and approximately 22,000 retail establishments (department stores, supermarkets, hospitals, filling stations, and other types of stores and service establishments). All taxes directly associated with the purchase and use of items are included in the index. Prices of fuels and a few other items are obtained every month in all 75 locations. Prices of most other commodities and services are collected every month in the three largest geographic areas and every other month in other areas. Prices of most goods and services are obtained by personal visit, telephone call, or web collection by the Bureau's trained representatives.

In calculating the index, price changes for the various items in each location are aggregated using weights, which represent their importance in the spending of the appropriate population group. Local data are then combined to obtain a U.S. city average. For the CPI-U and CPI-W, separate indexes are also published by size of city, by region of the country, for cross-classifications of regions and population-size classes, and for 23 selected local areas. Area indexes do not measure differences in the level of prices among cities; they only measure the average change in prices for each area since the base period. For the C-CPI-U, data are issued only at the national level. The CPI-U and CPI-W are considered final when released, but the C-CPI-U is issued in preliminary form and subject to three subsequent quarterly revisions.

The index measures price change from a designed reference date. For most of the CPI-U and the CPI-W, the reference base is 1982-84 equals 100. The reference base for the C-CPI-U is December 1999 equals 100. An increase of 7 percent from the reference base, for example, is shown as 107.000. Alternatively, that relationship can also be expressed as the price of a base period market basket of goods and services rising from \$100 to \$107.

## Sampling Error in the CPI

The CPI is a statistical estimate that is subject to sampling error because it is based upon a sample of retail prices and not the complete universe of all prices. BLS calculates and publishes estimates of the 1-month, 2-month, 6-month, and 12-month percent change standard errors annually for the CPI-U. These standard error estimates can be used to construct confidence intervals for hypothesis testing. For example, the estimated standard error of the 1-month percent change is 0.03 percent for the U.S. all items CPI. This means that if we repeatedly sample from the universe of all retail prices using the same methodology, and estimate a percentage change for each sample, then 95 percent of these estimates will be within 0.06 percent of the 1-month percentage change based on all retail prices. For example, for a 1-month change of 0.2 percent in the all items CPI-U, we are 95 percent confident that the actual percent change based on all retail prices would fall between 0.14 and 0.26 percent. For the latest data, including information on how to use the estimates of standard error, see <https://www.bls.gov/cpi/tables/variance-estimates/home.htm>.

## Calculating Index Changes

Movements of the indexes from 1 month to another are usually expressed as percent changes rather than changes in index points, because index point changes are affected by the level of the index in relation to its base period, while percent changes are not. The following table shows an example of using index values to calculate percent changes:

	Item A	Item B	Item C
Year I	112.500	225.000	110.000
Year II	121.500	243.000	128.000
Change in index points	9.000	18.000	18.000
Percent change	$9.0/112.500 \times 100 = 8.0$	$18.0/225.000 \times 100 = 8.0$	$18.0/110.000 \times 100 = 16.4$

## Use of Seasonally Adjusted and Unadjusted Data

The Consumer Price Index (CPI) produces both unadjusted and seasonally adjusted data. Seasonally adjusted data are computed using seasonal factors derived by the X-13ARIMA-SEATS seasonal adjustment method. These factors are updated each February, and the new factors are

used to revise the previous 5 years of seasonally adjusted data. The factors are available at [www.bls.gov/cpi/tables/seasonal-adjustment/seasonal-factors-2022.xlsx](http://www.bls.gov/cpi/tables/seasonal-adjustment/seasonal-factors-2022.xlsx). For more information on data revision scheduling, please see the Factsheet on Seasonal Adjustment at [www.bls.gov/cpi/seasonal-adjustment/questions-and-answers.htm](http://www.bls.gov/cpi/seasonal-adjustment/questions-and-answers.htm) and the Timeline of Seasonal Adjustment Methodological Changes at [www.bls.gov/cpi/seasonal-adjustment/timeline-seasonal-adjustment-methodology-changes.htm](http://www.bls.gov/cpi/seasonal-adjustment/timeline-seasonal-adjustment-methodology-changes.htm).

For analyzing short-term price trends in the economy, seasonally adjusted changes are usually preferred since they eliminate the effect of changes that normally occur at the same time and in about the same magnitude every year—such as price movements resulting from weather events, production cycles, model changeovers, holidays, and sales. This allows data users to focus on changes that are not typical for the time of year. The unadjusted data are of primary interest to consumers concerned about the prices they actually pay. Unadjusted data are also used extensively for escalation purposes. Many collective bargaining contract agreements and pension plans, for example, tie compensation changes to the Consumer Price Index before adjustment for seasonal variation. BLS advises against the use of seasonally adjusted data in escalation agreements because seasonally adjusted series are revised annually.

#### Intervention Analysis

The Bureau of Labor Statistics uses intervention analysis seasonal adjustment (IASA) for some CPI series. Sometimes extreme values or sharp movements can distort the underlying seasonal pattern of price change. Intervention analysis seasonal adjustment is a process by which the distortions caused by such unusual events are estimated and removed from the data prior to calculation of seasonal factors. The resulting seasonal factors, which more accurately represent the seasonal pattern, are then applied to the unadjusted data.

For example, this procedure was used for the motor fuel series to offset the effects of the 2009 return to normal pricing after the worldwide economic downturn in 2008. Retaining this outlier data during seasonal factor calculation would distort the computation of the seasonal portion of the time series data for motor fuel, so it was estimated and removed from the data prior to seasonal adjustment. Following that, seasonal factors were calculated based on this “prior adjusted” data. These seasonal factors represent a clearer picture of the seasonal pattern in the data. The last step is for motor fuel seasonal factors to be applied to the unadjusted data.

For the seasonal factors introduced for January 2022, BLS adjusted 72 series using intervention analysis seasonal adjustment, including selected food and beverage items, motor fuels, electricity, and vehicles.

#### Revision of Seasonally Adjusted Indexes

Seasonally adjusted data, including the U.S. city average all items index levels, are subject to revision for up to 5 years after their original release. Every year, economists in the CPI calculate new seasonal factors for seasonally adjusted series and apply them to the last 5 years of data. Seasonally adjusted indexes beyond the last 5 years of data are considered to be final and not subject to revision. For January 2022, revised seasonal factors and seasonally adjusted indexes for 2017 to 2021 were calculated and published. For series which are directly adjusted using the Census X-13ARIMA-SEATS seasonal adjustment software, the seasonal factors for 2021 will be applied to data for 2022 to produce the seasonally adjusted 2022 indexes. Series which are indirectly seasonally adjusted by summing seasonally adjusted component series have seasonal factors which are derived and are therefore not available in advance.

#### Determining Seasonal Status

Each year the seasonal status of every series is reevaluated based upon certain statistical criteria. Using these criteria, BLS economists determine whether a series should change its status from “not seasonally adjusted” to “seasonally adjusted”, or vice versa. If any of the 81 components of the U.S. city average all items index change their seasonal adjustment status from seasonally adjusted to not seasonally adjusted, not seasonally adjusted data will be used in the aggregation of the dependent series for the last 5 years, but the seasonally adjusted indexes before that period will not be changed. For 2022, 22 of the 81 components of the U.S. city average all items index are seasonally adjusted.

#### Contact Information

For additional information about the CPI visit [www.bls.gov/cpi](http://www.bls.gov/cpi) or contact the CPI Information and Analysis Section at 202-691-7000 or [cpi\\_info@bls.gov](mailto:cpi_info@bls.gov).

For additional information on seasonal adjustment in the CPI visit [www.bls.gov/cpi/seasonal-adjustment/home.htm](http://www.bls.gov/cpi/seasonal-adjustment/home.htm) or contact the CPI seasonal adjustment section at 202-691-6968 or [cpiseas@bls.gov](mailto:cpiseas@bls.gov).

If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

- [Table 1. Consumer Price Index for All Urban Consumers \(CPI-U\): U. S. city average, by expenditure category](#)
- [Table 2. Consumer Price Index for All Urban Consumers \(CPI-U\): U. S. city average, by detailed expenditure category](#)
- [Table 3. Consumer Price Index for All Urban Consumers \(CPI-U\): U. S. city average, special aggregate indexes](#)
- [Table 4. Consumer Price Index for All Urban Consumers \(CPI-U\): Selected areas, all items index](#)
- [Table 5. Chained Consumer Price Index for All Urban Consumers \(C-CPI-U\) and the Consumer Price Index for All Urban Consumers \(CPI-U\): U.S. city average, all items index](#)
- [Table 6. Consumer Price Index for All Urban Consumers \(CPI-U\): U.S. city average, by expenditure category, 1-month analysis table](#)
- [Table 7. Consumer Price Index for All Urban Consumers \(CPI-U\): U.S. city average, by expenditure category, 12-month analysis table](#)
- [HTML version of the entire news release](#)

[The PDF version of the news release](#)

[News release charts](#)

[Supplemental Files Table of Contents](#)

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Last Modified Date: April 12, 2022

U.S. BUREAU OF LABOR STATISTICS Division of Consumer Prices and Price Indexes Suite 3130 2 Massachusetts Avenue NE  
Washington, DC 20212-0001

Telephone: 1-202-691-7000, [www.bls.gov/CPI](http://www.bls.gov/CPI) [Contact CPI](#)



## City Administrator Report – April 26, 2022, City Council Meeting

Work is continuing at Water Plant #3 with the ability to place the upgraded storage capacity into service ahead of the summer weather we will soon be experiencing. The downtown waterline project has been completed and is moving towards closeout.

The auditor will be at this meeting to present the City's annual audit. An electronic version of the report has been circulated by email ahead of the meeting and a paper version will be supplied at the meeting.

As requested by City Council holding over from the last meeting, the agenda item for candidates for the open Planning and Zoning Commission (Place 3) position is back on this agenda. City staff did reach out to each candidate about attending this upcoming City Council Meeting.

Please see the Development Report for an update on development activities through March 2022, including an update on the most recent Planning and Zoning Commission meeting.

The biggest in-town event in the last month was the public viewing of "Breaking Strongholds" series, Episodes 1 and 2, along with additional activities organized by the Reflective Life Ministries. This series is filmed in the City of Montgomery, and many specific sites in the City can be noted while viewing the episodes.

The Montgomery Economic Development Corporation's March Meeting included approving a \$4,000.00 grant request for Montgomery County United for their two-day homecoming Festival. This event welcome back past Montgomery residents who have left the area and will also provide a lunch on Friday, May 27<sup>th</sup> to honor first responders and veterans from Montgomery. The MEDC Board also discussed setting standards for sign grants and working with the City to develop a stand



for wayfinding signage in the City. The MEDC Board also authorized issuance of an RFQ for the streetscape design on the McCown portion of the Downtown Master Plan.

I look forward to seeing each of you at this upcoming meeting. If you have specific questions on items within the reports, please feel free to contact me or the appropriate department head prior to the meeting. Also, please let us know if you will be unable to attend this City Council Meeting on Tuesday night.

Respectfully submitted,

*Richard Tramm*  
City Administrator

## MARCH RECORDS REQUESTS ADMINISTRATION

RR - 2022-29	3/1/2022	Jasmin Gascon	List of residential property addresses of those who rec'd code violation notices (Feb 1-28, 2022) and water shut offs (Feb 1-28, 2022)	3/8/2022
RR - 2022-30	3/2/2022	Kovar Russell	number or contact information to make a complaint at the County of Montgomery.	3/2/2022
RR - 2022-31	3/2/2022	Edwin Parker	Utility (water, sanitary & storm sewer) maps and/or plan and profiles in the area of a 0.66 acre tract, located on the south side of S.H. 105, approximately 425' east of S. Buffalo Springs Dr., and approximately 1,500' west of F.M. 2854. The site is all of Reserve "D-1", block 1 of Amending Plat 3 The Shoppes at Montgomery Section 2. requester has not responded 04/14/2022	waiting on requester to respond to DM clarification.
RR - 2022-32	3/22/2022	Edwin Parker	City Benchmarks & datasheets (please 3 or more) in the area of a 0.66 acre, situated in the J. Corner Survey, Abstract No. 8, being all of Reserve "D1", Block 1 of Amending Plat 3 The Shoppes at Montgomery, Sec. 2, located on the south side of S.H. 105, approximately 1,500 west of F.M. 2854 & approximately 425' east of S. Buffalo Springs Dr..	3/8/2022
RR - 2022-33	3/8/2022	Gwen Buckmaster	I'm buying a house whose back yard butts up against Atkins Creek. While this creek looks like an excellent flood control device it also looks a bit unstable. I'm wondering if my back yard would fall into the creek. Are the walls stable?	3/8/2022
RR - 2022-34	3/10/2022	Sara Countryman	Please find this as my formal records request for copies of the vendor permits for the following events for 2022: Farmers Market @ Ransoms, 1st Saturday hosted by the Chamber, Sip N Stroll, Antique Festival. Do these events have a blanket permit or individual vendor permits? I would appreciate the clarification.	3/10/2022
RR - 2022-35	3/11/2022	Ana Sotelo	Submitted electrical permit application. Email stated address not in city. Help requested.	3/11/2022

RR - 2022-36	3/23/2022	Morrice Moris	See request water shut off dates, code compliance dates, citys tax action.	3/25/2022
RR - 2022-37	3/24/2022	Esteban Capillo	Documents showing gas and water pipes . Provided requester links to ICC IRC and County.	3/25/2022
RR - 2022-38	3/31/2022	Sara Countryman	Bodycam footage between MPD and Kevin Lacy (PD) Attorney communication with requester. Advised to resubmit. 04/14/2022	4/14/2022
RR - 2022-39	3/31/2022	Jasmin Gascon	List of residential properties utility shut off,.	4/8/2022
RR - 2022-40	3/31/2022	Kristen Sellers	PD request sent to K Goode	3/31/2022



## Development Report April 2022

Richard Tramm, City Administrator  
Dave McCorquodale, CPM, Assistant City Administrator and  
Director of Planning & Development

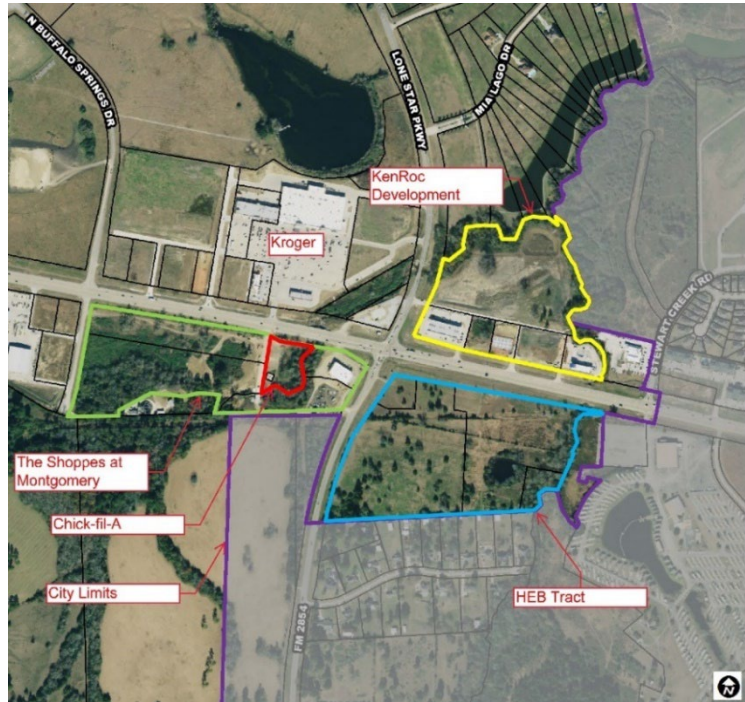
April continues the trend of high activity in residential and commercial markets. Residential lot inventory in the City is on the rise with additional homesites recently made available. New developments coming online this year will ensure attractive homesites remain available and infill construction in existing neighborhoods is increasing. Commercial construction activity continues within existing developments on the east end of the City. As the year progresses, we expect an increase in the pace and intensity of new development, which may be affected by rising interest rates and inflation pressures. The City is well-positioned for and preparing to meet the additional demand on City services.



## Commercial Development

### East End Commercial –

Construction on the east end of Montgomery continues at a steady pace. The 26-acre Shoppes at Montgomery is building a second retail center to accommodate new businesses. Discount Tire is in under engineering review and several other businesses have expressed interest in properties near the Kroger Shopping Center including Popeye’s Louisiana Kitchen.



### Central Business District & Historic Downtown –

No new activity to report.



# Residential Development

Existing homesite inventory is available and several new residential subdivisions are under development in the City. Although mortgage interest rates are on the rise, Montgomery is a desirable community and demand for new housing will likely remain strong for the immediate future.

- 3 new homes completed in March
- 7 new single-family home permits issued in March

Hills of Town Creek Subdivision – Near Montgomery High School on the west side of the City, this subdivision has 130 single-family homesites. Plans for a new 70-lot section have recently been submitted to the City for review. This new addition will include extending Emma’s Way through to Lone Star Parkway to accommodate additional traffic.

Town Creek Crossing – This addition to the Buffalo Springs Planned Development includes approximately 140 residential homesites and eight commercial reserves. New home construction is currently underway.



# City Development Activities

Texas Water Development Board Funding - The City is utilizing \$2.8 million in TWDB funding for infrastructure projects that include:

- Downtown + SH105 Waterline (*completed*) to improve water flow to the west side of town.
- Water Plant #3 (*underway*) to increase the capacity of the water system.
- Lift Station #1 (*completed*) to increase the efficiency of the sewer system.

General Land Office Severe Flood Mitigation Grant – In 2018, the City was awarded \$2.2 million from the Texas General Land Office (GLO) for flood-related damages associated with 2016-2018 flooding events, which included the Memorial & Tax Day floods and Hurricane Harvey. The water and sewer lines on Dr. Martin Luther King Jr. Drive were replaced and a standby generator is being added at Water Plant #3 as part of this project. Due to changes in environmental regulations associated with the grant, the City is currently evaluating options to pursue drainage improvements outside of the grant program.

Capital Improvement Planning – The City is continuing work on its long-term planning for water and wastewater infrastructure needs. A workshop was held by City Council on March 28<sup>th</sup> to discuss the city engineer’s draft plan for these long-term needs for the City.

Transportation & Mobility – Several projects are underway to improve mobility in the City for both vehicular traffic and pedestrians.

- FM149 turn lane: The City has been working with TxDOT on a turn lane at the intersection of SH105 & FM149 since early 2019. The turn lane will serve northbound traffic on FM149 turning east on SH105. Work is expected to be completed in September 2022.
- TxDOT SH 105 Access Management Project: TxDOT plans to begin construction of raised medians in key locations between FM 2854 in Montgomery and I-45 in Conroe. This multi-year project will improve safety by reducing cross-traffic turning locations and providing dedicated single-direction turn lanes where the project study identified a need for them.

More about the project can be found at: <https://www.txdot.gov/inside-txdot/projects/studies/houston/sh105-access.html>. Click on the Project Tracker to see project details. TxDOT is almost complete with a new westbound-to-northbound turn lane from SH 105 to Lone Star Parkway. They are now working on a new eastbound-to-southbound turn lane for the intersection.

- Clepper Street Sidewalk Project: The City and MEDC are moving forward with a sidewalk project to connect the historic downtown to Fernland Historical Park, the public library, and Memory Park. The design plans are complete and the City is working with property owners to obtain sidewalk easements as needed. Bidding and project construction will follow.

Downtown Improvement Plan – This MEDC-funded project to improve the downtown area began in November 2020 and was adopted by the MEDC and City Council in November 2021. The adopted plan can be downloaded from the City website on the MEDC’s webpage.





Downtown concept drawing

The next phase of the project will be the roadway and streetscape design for McCown Street. The MEDC issued a Request for Qualifications for the project on April, 13, 2022 and expects to select a firm and move forward on the design of the project in May 2022. The City is currently working on a drainage study for the downtown area and is also working on water and sewer upgrades that will be done before the above-ground improvements are constructed.



**MCCOWN STREET PEDESTRIAN IMPROVEMENTS**

## Businesses Opened in 2022

Symmetry Brows – 21065 Eva Street Suite C

Forged 86 – 21065 Eva Street Suite H

Bride & Bloom Floristry & Farm – 21123 Eva Street  
Suite 100





## City of Montgomery Planning & Zoning Commission April 2022 Monthly Progress Report

### Commissioners:

- Place 1: Britnee Ghutzman
- Place 2: Bill Simpson, Vice-Chairman
- Place 3: Vacant
- Place 4: Merriam Walker
- Place 5: Jeffery Waddell, Chairman

Regular Meeting held on April 5, 2022 with Britnee Ghutzman absent. The Commission met at the Montgomery City Hall at 6:00 pm.

- Reviewed and approved the Preliminary Plat for Porter Farms subdivision, a 90-lot residential development near the intersection of FM149 and FM 1097 East.
- The city engineer provided an update on the proposed Redbird Meadows development

Upcoming P&Z agenda items:

No agenda items have been submitted at this time.





# **CITY OF MONTGOMERY, TEXAS**

## **Sales and Use Tax Allocation Report**

*April 2022*

### Sales Taxpayer Information through April

A review of the monthly reports provided by the Comptroller of Public Accounts reflects **5,321** active taxpayer accounts coded to the City of Montgomery. Many of the accounts are either E-Commerce related, or are coded as active but have not made a sale yet, and therefore are not reflected in the monthly report(s).

### Total Sales Tax Payers by Month

YEAR	MONTH	SALES TAX FILERS
2021	April	1,874
<b>2021</b>	<b>May</b>	<b>2,159</b>
2021	June	2,058
2021	July	2,051
<b>2021</b>	<b>August</b>	<b>2,194</b>
2021	September	2,045
2021	October	2,058
<b>2021</b>	<b>November</b>	<b>2,207</b>
2021	December	2,098
2022	January	2,232
<b>2022</b>	<b>February*</b>	<b>2,296</b>
2022	March	2,157
2022	April	2,147

The number of taxpayers filing local taxes fluctuates throughout the year. February and quarterly filing months have traditionally reflected the highest number of sales tax payers. Represented here is a listing of each month and the number of taxpayer returns filed in the District, quarterly filing months are listed in **BOLD**.

Average number of taxpayers filing each month: 2,121  
**14% increase** in taxpayers over **April 2021**

## Sales Tax Allocations through April 2022

Sales tax receipts for Calendar Year 2022 total **\$1,489,285.06**

Reviewing the past twelve month reporting period, the City of Montgomery sales tax receipts were derived from an average of **2,121** taxpayers filing local tax returns each month with **February 2022** reflecting the highest taxpayer count of **2,296**.

## Top 25 Sales Tax Filers - Twelve Months Combined

No.	Permit Name	NAICS
1	MCCOY'S BUILDING SUPPLY CENTER #113	444190
2	KROGER # 142	445110
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
4	PIZZA SHACK	722511
5	ENTERGY TEXAS INC.	221122
6	BROOKSHIRE BROTHERS #73	445110
7	STEEFAB INC.	
8	MACSOUTH FOREST PRODUCTS LLC	454390
9	JIM'S HARDWARE INC.	444130
10	RISE COLLECTIVE LLC	236220
11	O'REILLY AUTO PARTS #1838	441310
12	MCDONALD'S 25405	722513
13	PET SUPPLIES PLUS #4134	453910
14	GOOGLE LLC	518210
15	ALLEYTON RESOURCE COMPANY LLC	212321
16	CHEWY INC.	453910
17	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
18	STARBUCKS COFFEE #62996	722515
19	EXPRESSWAY	447110
20	RANSOM'S	722410
21	AT&T #R1AS	517312
22	FLORES PRODUCE	111219
23	CIRCLE K #2742316	447110
24	INTUIT INC.	334614
25	BURGER KING	722513



## Top 25 Sales Tax Filers - April 2022

No.	Permit Name	NAICS
1	MCCOY'S BUILDING SUPPLY CENTER #113	444190
2	CADE COUNTRY BUILDINGS	339999
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
4	PIZZA SHACK	722511
5	IANASHER LLC	423430
6	GOOGLE LLC	518210
7	PET SUPPLIES PLUS #4134	453910
8	MCDONALD'S 25405	722513
9	JIM'S HARDWARE INC.	444130
10	O'REILLY AUTO PARTS #1838	441310
11	INTUIT INC.	334614
12	CHEWY INC.	453910
13	SIGNATURE GRAPHICS INC	323113
14	BFI WASTE SERVICES OF TEXAS LP	562111
15	M2 THE AGENCY INC.	541810
16	STARBUCKS COFFEE #62996	722515
17	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
18	PANDA EXPRESS #3466	722513
19	AT&T #R1AS	517312
20	EXPRESSWAY	447110
21	BUILDERS FIRSTSOURCE - TEXAS INSTALLED SALES LLC	236116
22	AUTOZONE #6044	441310
23	ALLEYTON RESOURCE COMPANY LLC	212321
24	WENDY'S #86	722513
25	RESTORATION HARDWARE INC.	442110



## April 2022 | March 2022 Top 25 Taxpayer Comparison

### April 2022

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	CADE COUNTRY BUILDINGS
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
4	PIZZA SHACK
5	IANASHER LLC
6	GOOGLE LLC
7	PET SUPPLIES PLUS #4134
8	MCDONALD'S 25405
9	JIM'S HARDWARE INC.
10	O'REILLY AUTO PARTS #1838
11	INTUIT INC.
12	CHEWY INC.
13	SIGNATURE GRAPHICS INC
14	BFI WASTE SERVICES OF TEXAS LP
15	M2 THE AGENCY INC.
16	STARBUCKS COFFEE #62996
17	AMAZON.COM SERVICES INC (MARKETPLACE)
18	PANDA EXPRESS #3466
19	AT&T #R1AS
20	EXPRESSWAY
21	BUILDERS FIRSTSOURCE - TEXAS INSTALLED SALES LLC
22	AUTOZONE #6044
23	ALLEYTON RESOURCE COMPANY LLC
24	WENDY'S #86
25	RESTORATION HARDWARE INC.

Non-Quarterly Filer Month

### March 2022

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	SUMMIT PRECAST CONCRETE LLC
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
4	PIZZA SHACK
5	HAWK INSTALLATION AND CONSTRUCTION INC.
6	GOOGLE LLC
7	PET SUPPLIES PLUS #4134
8	MCDONALD'S 25405
9	JIM'S HARDWARE INC.
10	PANDA EXPRESS #3466
11	O'REILLY AUTO PARTS #1838
12	EPIQ CORPORATE RESTRUCTURING LLC
13	AUTOMOTIVE RENTALS INC.
14	CHEWY INC.
15	AMAZON.COM SERVICES INC (MARKETPLACE)
16	COBURN SUPPLY COMPANY INC.
17	AT&T #R1AS
18	INTUIT INC.
19	WENDY'S #86
20	STARBUCKS COFFEE #62996
21	EXPRESSWAY
22	BFI WASTE SERVICES OF TEXAS LP
23	RESTORATION HARDWARE INC.
24	ALLEYTON RESOURCE COMPANY LLC
25	AMAZON.COM SERVICES LLC

Non-Quarterly Filer Month

## April 2022 | 2021 Comparison

Receipts of Sales Tax Were as Follows:	April 2022	April 2021
	\$278,593.13	\$215,206.50

Total Sales Tax Allocations Received:	2022 FYTD	2022 Budget	% of Budget
	\$2,593,965.56	\$2,200,000	118%

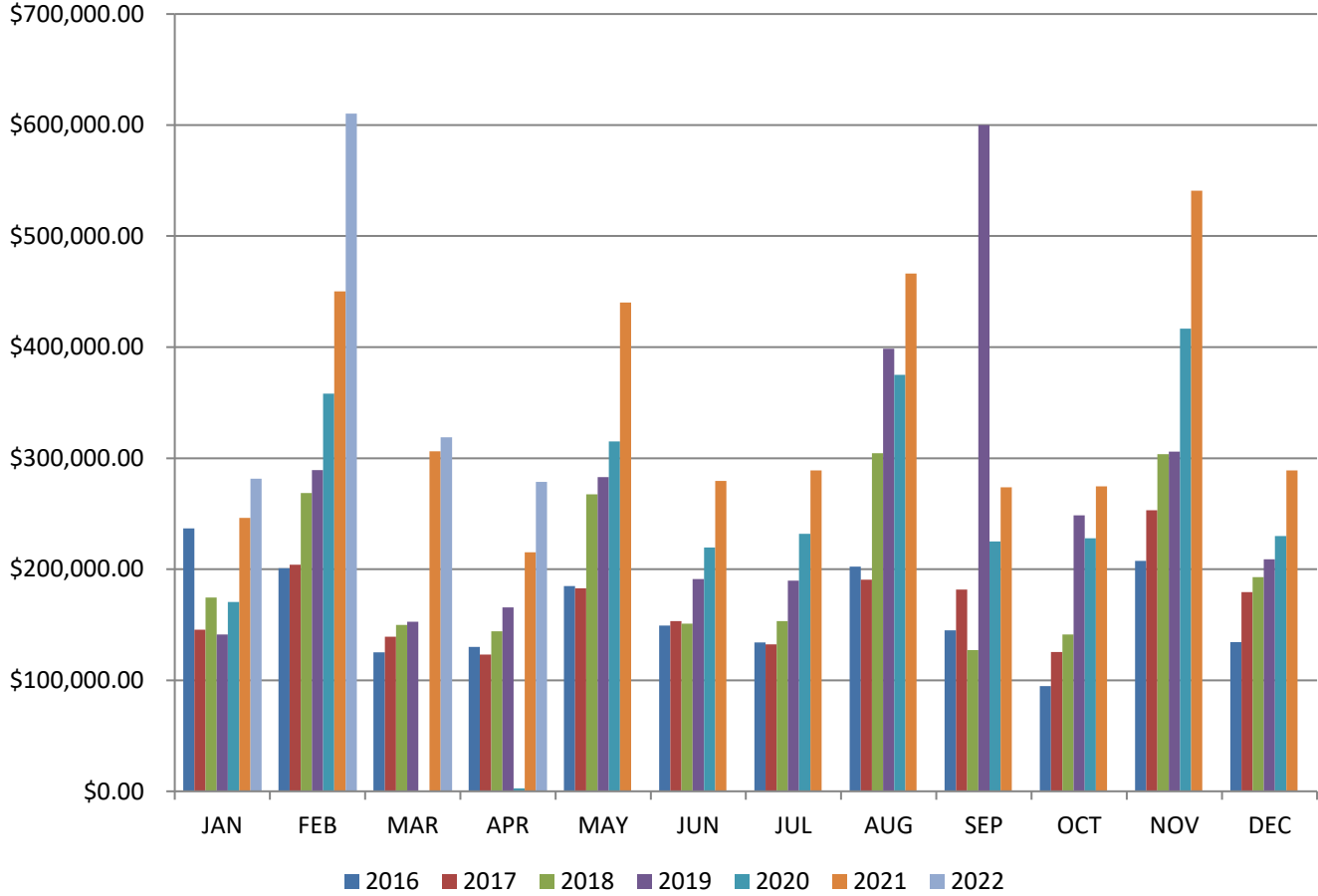
*Fiscal Year Date Range: October-September*

FY 2019 Total Allocations	FY 2018 Total Allocations	FY 2017 Total Allocations	FY 2016 Total Allocations	FY 2015 Total Allocations	2014 Total Allocations
\$3,049,090.59	\$2,298,289.34	\$1,889,285.60	\$1,867,030.18	\$1,699,926.42	\$1,688,374.26
FY 2020 Total Allocations	FY 2021 Total Allocations				
\$2,661,447.47	\$3,840,647.17				

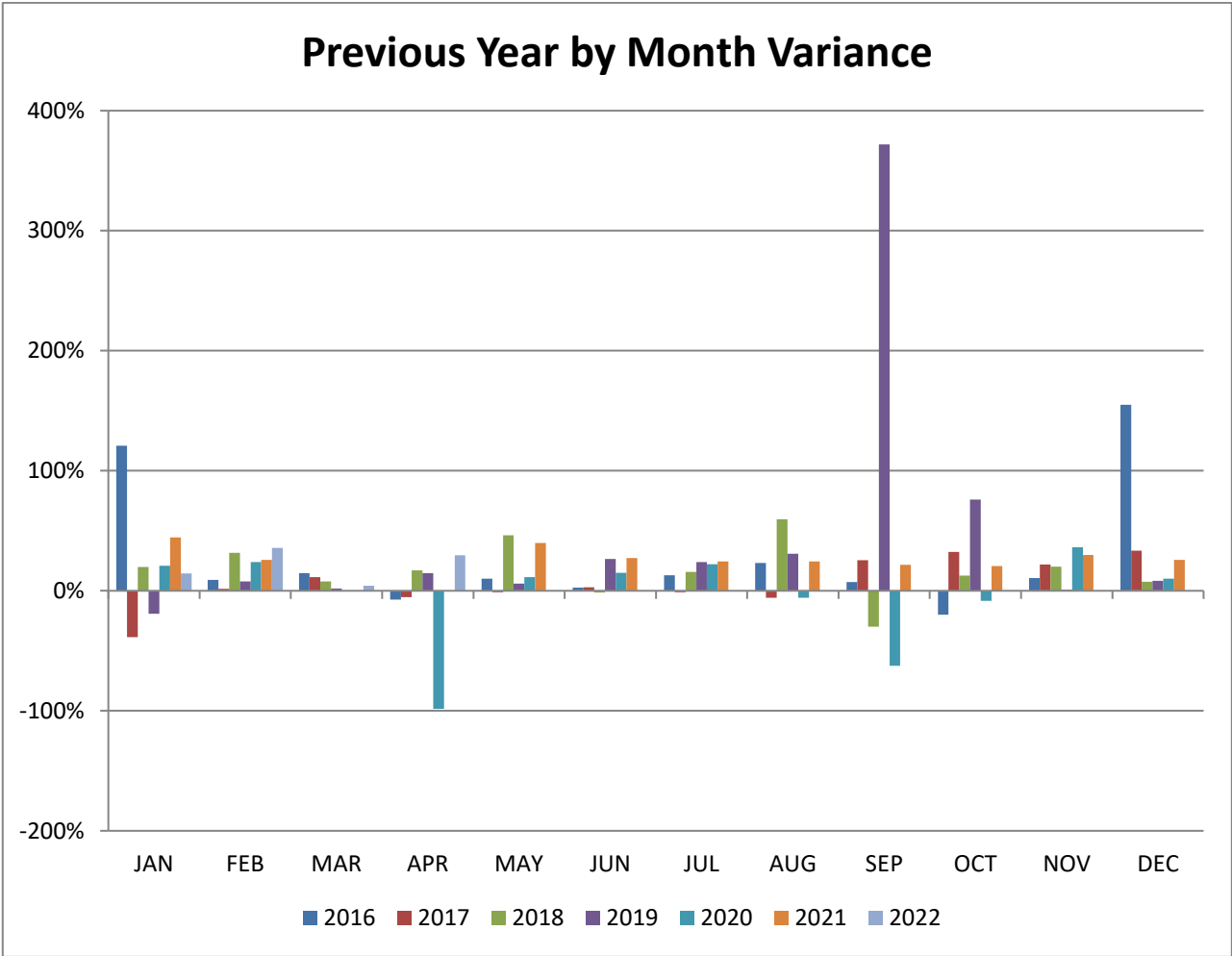
Total Allocations, 1995-Present
\$38,543,442.05

Calendar Year 2022 Sales Tax Averages	Calendar Year 2021 Sales Tax Averages
Total: \$1,489,285.06	Total: \$4,071,078.89
Mean Allocation: \$372,321.27	Mean Allocation: \$339,256.57
Median Allocation: \$300,125.91	Median Allocation: \$288,918.62

### Monthly Allocations

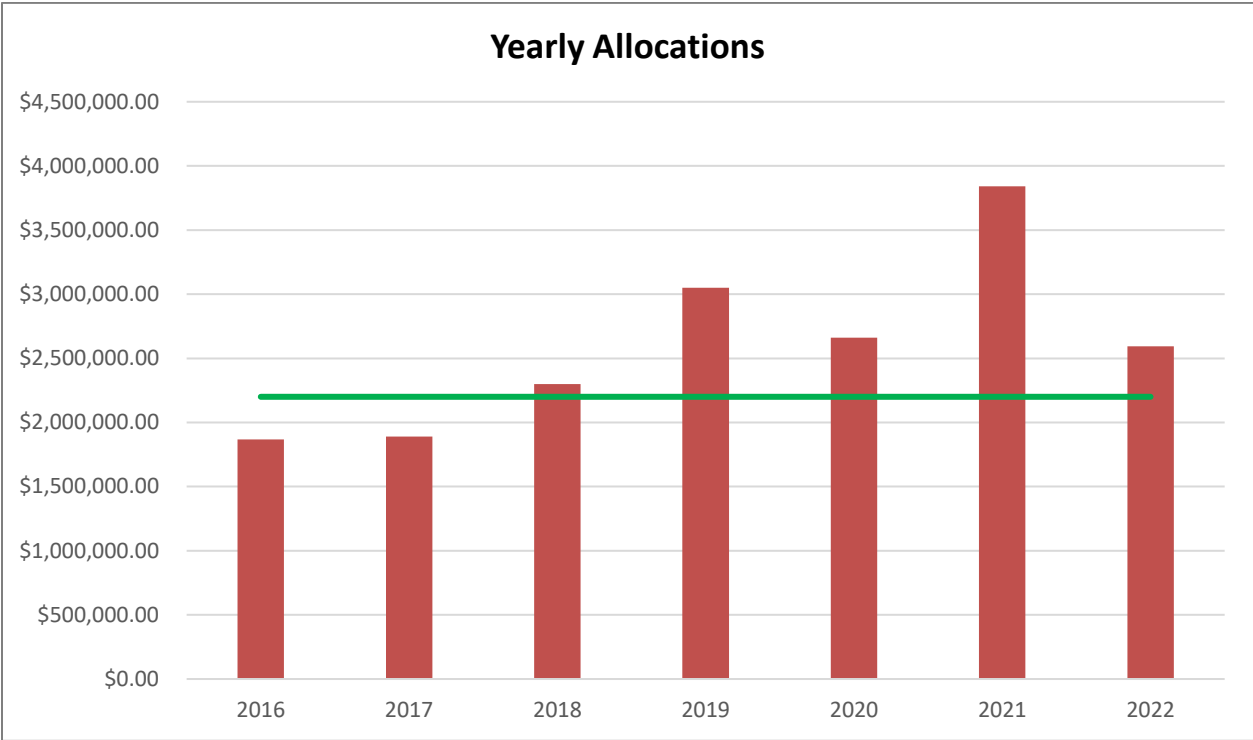


	2016	2017	2018	2019	2020	2021	2022
JAN	\$236,764.92	\$145,488.55	\$174,487.10	\$141,238.00	\$170,531.07	\$246,166.57	\$281,476.57
FEB	\$200,985.71	\$204,006.24	\$268,635.98	\$289,215.49	\$358,073.66	\$450,079.02	\$610,440.11
MAR	\$125,057.26	\$139,225.65	\$149,964.30	\$152,607.97	\$0.00	\$306,201.64	\$318,775.25
APR	\$130,098.69	\$123,234.01	\$144,205.61	\$165,516.81	\$2,724.55	\$215,206.50	\$278,593.13
MAY	\$184,955.47	\$182,757.15	\$267,397.74	\$283,049.52	\$315,099.96	\$440,192.71	
JUN	\$149,145.60	\$153,336.53	\$151,071.81	\$191,260.13	\$219,615.98	\$279,583.10	
JUL	\$134,137.44	\$132,394.32	\$153,156.83	\$189,741.79	\$231,928.50	\$288,879.49	
AUG	\$202,380.82	\$190,648.43	\$304,422.57	\$398,641.13	\$375,019.12	\$466,305.61	
SEP	\$144,903.50	\$181,625.33	\$127,165.52	\$599,991.27	\$225,114.39	\$273,783.75	
OCT	\$94,652.13	\$125,361.52	\$141,162.59	\$248,593.82	\$227,917.54	\$274,762.64	
NOV	\$207,611.58	\$253,111.48	\$303,708.43	\$305,939.66	\$416,557.44	\$540,960.11	
DEC	\$134,305.68	\$179,308.88	\$192,957.46	\$208,806.76	\$229,773.80	\$288,957.75	

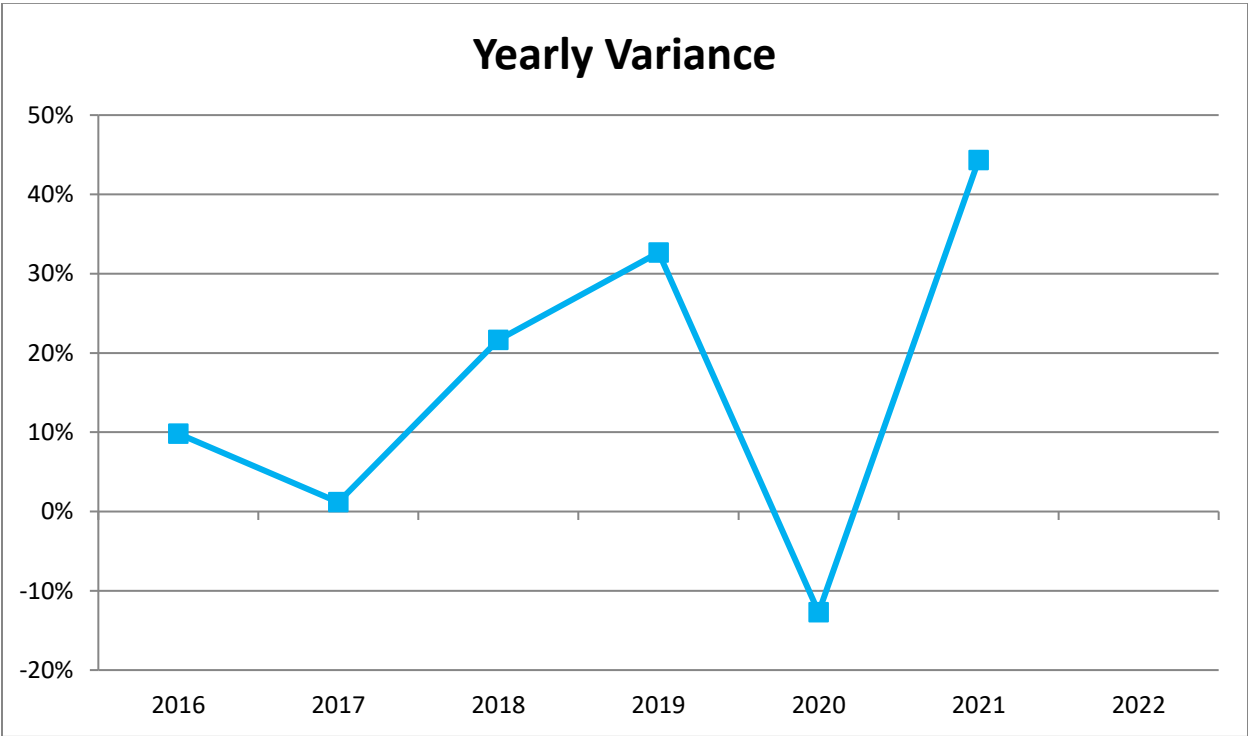


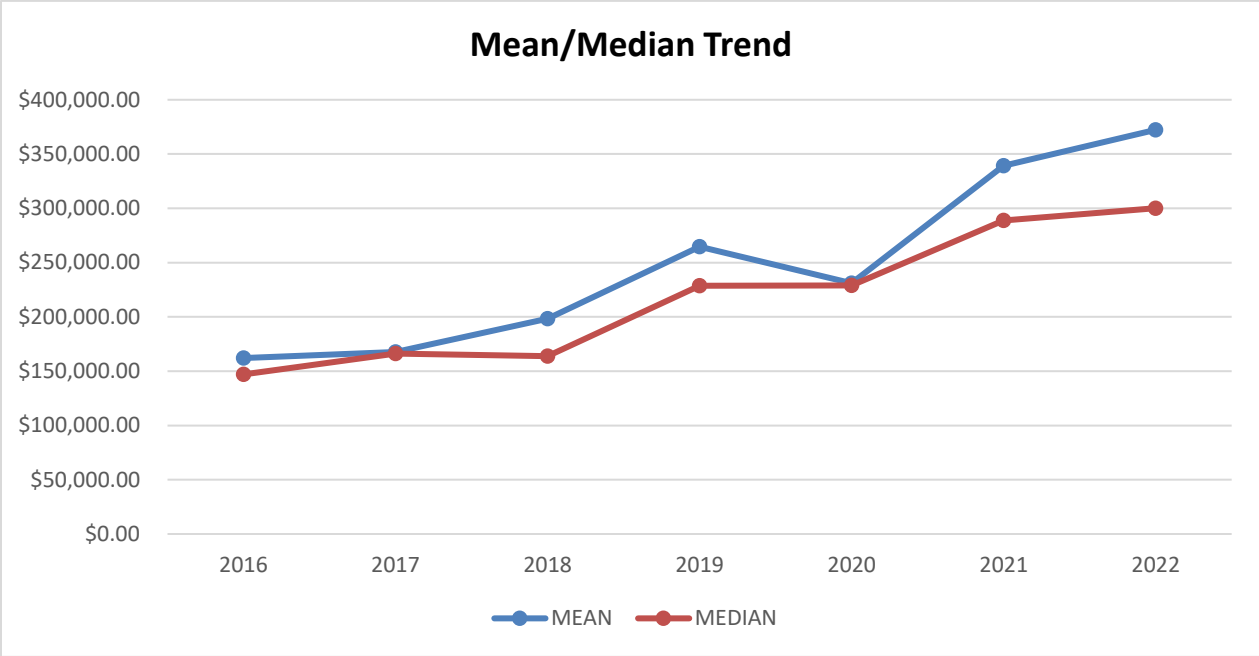
	2016	2017	2018	2019	2020	2021	2022
JAN	121%	-39%	20%	-19%	21%	44%	14%
FEB	9%	2%	32%	8%	24%	26%	36%
MAR	15%	11%	8%	2%	N/A	N/A	4%
APR	-7%	-5%	17%	15%	-98%	N/A	29%
MAY	10%	-1%	46%	6%	11%	40%	
JUN	3%	3%	-1%	27%	15%	27%	
JUL	13%	-1%	16%	24%	22%	25%	
AUG	23%	-6%	60%	31%	-6%	24%	
SEP	7%	25%	-30%	372%	-62%	22%	
OCT	-20%	32%	13%	76%	-8%	21%	
NOV	11%	22%	20%	1%	36%	30%	
DEC	155%	34%	8%	8%	10%	26%	



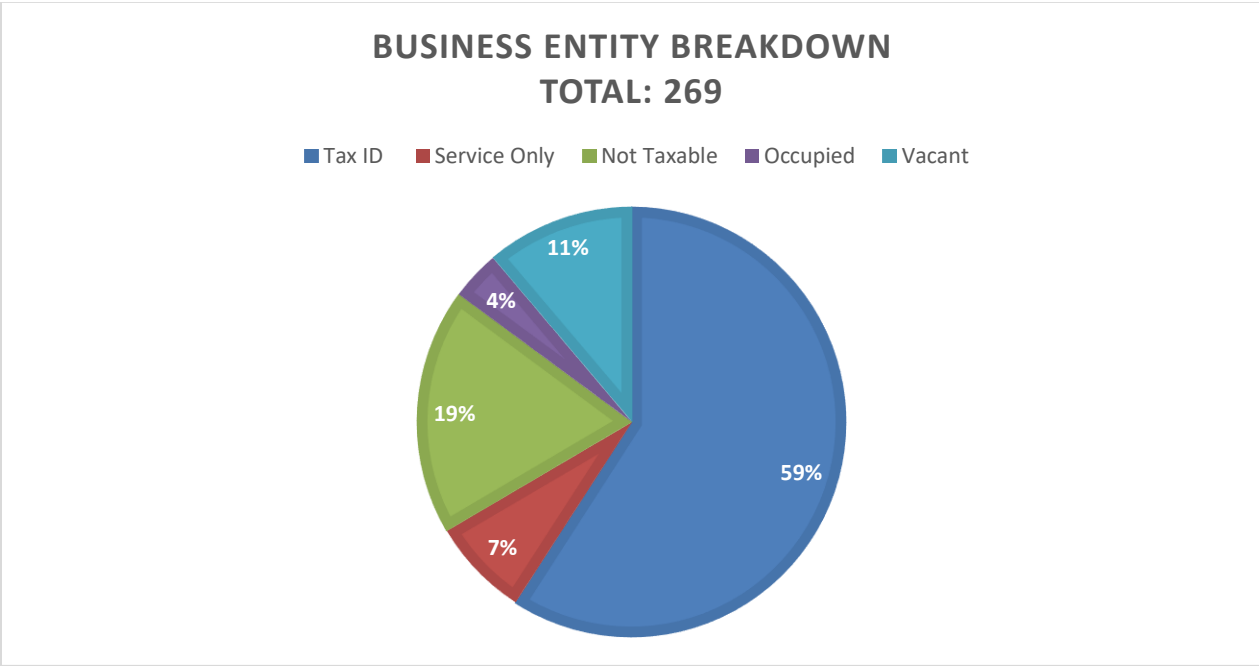


FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
<b>\$1,867,030.18</b>	<b>\$1,889,285.60</b>	<b>\$2,298,289.34</b>	<b>\$3,049,090.59</b>	<b>\$2,661,447.47</b>	<b>\$3,840,647.17</b>	<b>\$2,593,965.56</b>
<b>10%</b>	<b>1%</b>	<b>22%</b>	<b>33%</b>	<b>-13%</b>	<b>44%</b>	





	2016	2017	2018	2019	2020	2021	2022
<b>Mean</b>	<b>\$162,083.23</b>	<b>\$167,541.51</b>	<b>\$198,194.66</b>	<b>\$264,550.20</b>	<b>\$231,029.67</b>	<b>\$339,256.57</b>	<b>\$372,321.27</b>
<b>Median</b>	<b>\$147,024.55</b>	<b>\$166,322.71</b>	<b>\$163,821.97</b>	<b>\$228,700.29</b>	<b>\$228,845.67</b>	<b>\$288,918.62</b>	<b>\$300,125.91</b>



File Sales Tax	Service Only	Not Taxable	Occupied	Vacant
159	20	50	10	30

NAICS CODE	NAICS CODE DESCRIPTION
111219	Other Vegetable (except Potato) and Melon Farming
212321	Construction Sand and Gravel Mining
221112	Fossil Fuel Electric Power Generation
236220	Commercial and Institutional Building Construction
238140	Masonry Contractors
238150	Glass and Glazing Contractors
238210	Electrical Contractors and Other Wiring Installation Contractors
238990	All Other Specialty Trade Contractors
334111	Electronic Computer Manufacturing
334614	Software and Other Prerecorded Compact Disc, Tape, and Record Reproducing
423450	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers
423610	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers
423830	Industrial Machinery and Equipment Merchant Wholesalers
441310	Automotive Parts and Accessories Stores
442110	Furniture Stores
442210	Floor Covering Stores
443142	Electronics Stores
444110	Home Centers
444120	Paint and Wallpaper Stores
444130	Hardware Stores
444190	Other Building Material Dealers
444220	Nursery, Garden Center, and Farm Supply Stores
445110	Supermarkets and Other Grocery (except Convenience) Stores
446120	Cosmetics, Beauty Supplies, and Perfume Stores
447110	Gasoline Stations with Convenience Stores
447190	Other Gasoline Stations
448140	Family Clothing Stores
451211	Book Stores
452210	Department Stores
452319	All Other General Merchandise Stores
453210	Office Supplies and Stationery Stores
453910	Pet and Pet Supplies Stores
453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)
454110	Electronic Shopping and Mail-Order Houses

<b>454390</b>	Other Direct Selling Establishments
<b>511210</b>	Software Publishers
<b>515210</b>	Cable and Other Subscription Programming
<b>517311</b>	Wired Telecommunications Carriers
<b>517312</b>	Wireless Telecommunications Carriers (except Satellite)
<b>518210</b>	Data Processing, Hosting, and Related Services
<b>541410</b>	Interior Design Services
<b>561710</b>	Exterminating and Pest Control Services
<b>561730</b>	Landscaping Services
<b>561790</b>	Other Services to Buildings and Dwellings
<b>713940</b>	Fitness and Recreational Sports Centers
<b>722410</b>	Drinking Places (Alcoholic Beverages)
<b>722511</b>	Full-Service Restaurants
<b>722513</b>	Limited-Service Restaurants
<b>811111</b>	General Automotive Repair



# City of Montgomery Municipal Court Report March 2022

Kimberly Duckett  
Court Administrator



# Comparison Chart

## Citations and Revenue January 2020 - 2022

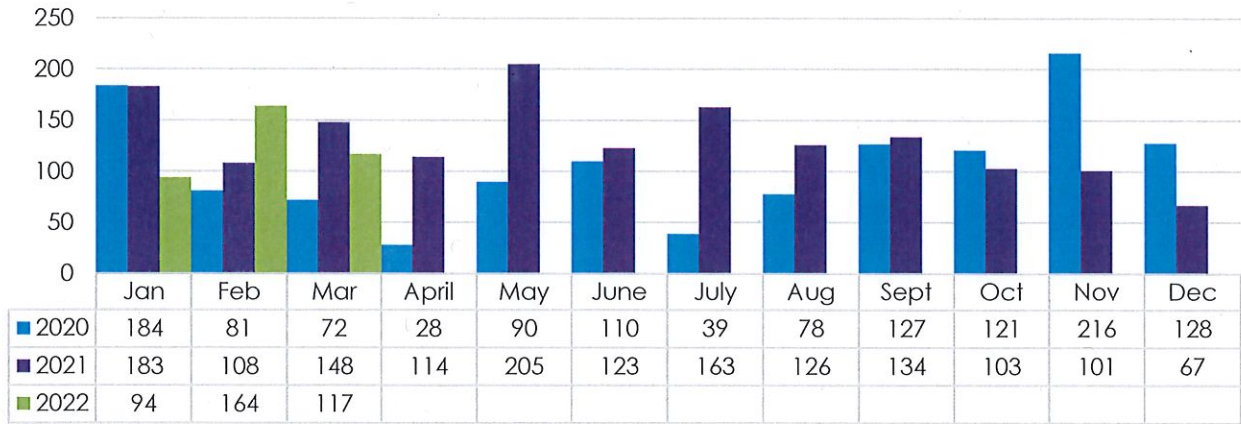
	2020	2021	2022
<i>Jan</i>	184	183	94
<i>Feb</i>	81	108	164
<i>Mar</i>	72	148	117
<i>April</i>	28	114	
<i>May</i>	90	205	
<i>June</i>	110	123	
<i>July</i>	39	163	
<i>Aug</i>	78	126	
<i>Sept</i>	127	134	
<i>Oct</i>	121	103	
<i>Nov</i>	216	101	
<i>Dec</i>	128	67	

**Totals**            1274            1575            375

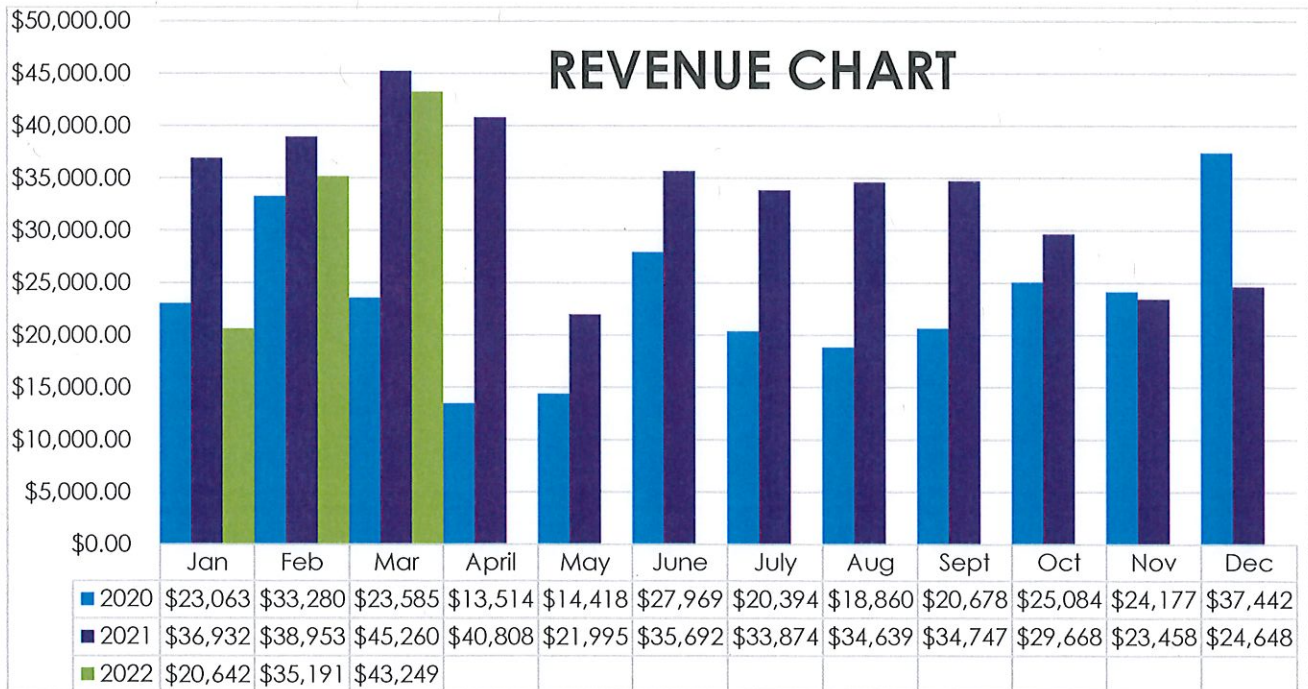
	2020	2021	2022
<i>Jan</i>	\$23,063.40	\$36,932.88	\$20,642.12
<i>Feb</i>	\$33,280.30	\$38,953.88	\$35,191.59
<i>Mar</i>	\$23,585.48	\$45,260.60	\$43,249.60
<i>April</i>	\$13,514.80	\$40,808.03	
<i>May</i>	\$14,418.77	\$21,995.10	
<i>June</i>	\$27,969.63	\$35,692.30	
<i>July</i>	\$20,394.55	\$33,874.84	
<i>Aug</i>	\$18,860.50	\$34,639.40	
<i>Sept</i>	\$20,678.83	\$34,747.41	
<i>Oct</i>	\$25,084.90	\$29,668.47	
<i>Nov</i>	\$24,177.27	\$23,458.35	
<i>Dec</i>	\$37,442.27	\$24,648.00	

**Totals**            \$282,470.70            \$400,679.26            \$99,083.31

## CITATIONS



## REVENUE CHART







Public Works Department  
 101 Old Plantersville Rd.  
 Montgomery, TX 77316  
 Main: 936-597-6434 Fax: 936-597-6437

## Monthly Report for March 2022

### Water

- Repaired leak at Houston Street and SH 105.
- Completed monthly cutoff list for nonpayment.
- Completed monthly leak notification door hangers.
- Completed monthly meter verification list.
- Completed monthly check of idle meter list for consumption. No issues were found.
- Activated/deactivated 6 water accounts.
- Completed 5 work orders for endpoint maintenance issues.
- Completed 5 work orders for water leaks.
- Completed 7 work orders for miscellaneous water issues.
- Completed 9 work orders for water taps.

### Wastewater

- Added additional rock to driveway at WWTP #2.
- Added additional electrical line to the new office for security system at WWTP #2.
- Performed minor repairs and upgrades to new WWTP #2 office.
- Assembled Foreman's desk at new WWTP #2 office.
- Removed hog trap from WWTP #1 and stored.
- Completed 10 work orders for sewer taps.

### Streets/Drainage/ROW

- Removed fallen tree following storm on Eva.
- Completed items for weed patrol.
- Cleared culverts around town following storm.
- Assisted Lake Creek HOA with reinstallation of stop sign at Clepper and Racetrack intersection.
- Participated in the Hills of Town Creek 1 year inspection.
- Completed 4 work orders for Street ROW – Ditch/Drainage.
- Completed 3 work orders for street sign issues.
- Completed daily utility locates as necessary.
- Completed daily removal of bandit signs as necessary.

### Building/Facility/Vehicle/Equipment Maintenance

- Rinsed coils on all A/C condensers at Fernland Park, WWTP #2, Water Plant 2 & 3.
- Performed minor repairs and upgrades to Assistant City Administrator's office.
- Repaired women's toilet at Community Center.
- Removed tree limbs and pressure washed at 777 Clepper.





- Assisted with fire flow tests at Shoppes of Montgomery.
- Conducted weekly Safety Inspection Reports.
- Completed monthly light bulb check at all facilities.
- Delivered cases of water to City Hall as requested.
- Completed weekly cleaning of Community Center.
- Completed weekly pre-trip inspections of crew trucks.
- Completed monthly check of all irrigation systems and made repairs as necessary.
- Completed 16 work orders for general-City Hall maintenance.

### **Parks/Recreation**

- Ordered and replaced all mini blinds at Fernland Park Simonton House.
- Posted all park reservation notices.
- Attended monthly meeting with lead Docent.
- Completed 36 work orders for maintenance-parks issues.
- M/W/F cleaning of all restrooms and grounds.
- Fernland docents reported 1303 visitors and provided 87 tours for the month.

### **General**

- Setup and removed Texas flags for Flag Festival on SH 105 and Cedar Brake Park.
- Assisted with Montgomery Tree Giveaway provided by TX A&M Forestry Services.
- Attended the Preconstruction Sanitary Sewer Cleaning and Televising project meeting.
- Attended the Montgomery GLO Generator Bid Opening and Bid Discussion.
- Met with HOA for Lake Creek HOA regarding streets.
- Attended the Water Plant No. 3 Project Progress Meeting.
- Participated in the One Year Warranty Inspection for Hills of Town Creek Section 4.
- Met with TCEQ and H2O Innovations regarding Lonestar Estates water quality complaint.
- Met with Dr. Montgomery regarding event at Fernland Park and Community Center.
- Attended the Capital Improvement Plan Workshop.
- Conducted Heavy Trash Weekend.
- Delivered concrete goats as requested.
- Attended Department Head meeting.
- Attended Water Plant Generator Overview meeting.
- Completed 34 work orders for maintenance-general issues.
- Completed monthly safety meeting with department and safety officer.
- Attended bi-weekly conference calls with utility operator and engineer.





**City of Montgomery**  
**Financial Report**  
3/31/2022

**CITY OF MONTGOMERY  
ACCOUNT BALANCES 03-31-2022  
For Meeting of April 26, 2022**

	<u>CHECKING ACCT BALANCES</u>	<u>PRIOR MONTH END INVESTMENTS</u>	<u>TOTAL FUNDS AVAILABLE</u>
<b>GENERAL FUNDS</b>			
OPERATING FUND #1017375	\$ 2,341,699.27		\$ 2,341,699.27
HOME GRANT FUNDS /COPS UNIVERSAL #1032895	\$ 10.00		\$ 10.00
ESCROW FUND #1025873	\$ -		\$ -
PARK FUND #7014236	\$ -		\$ -
POLICE DRUG & MISC FUND #1025675	\$ 10,675.64		\$ 10,675.64
INVESTMENTS - GENERAL FUND		\$ -	\$ -
TEXPOOL - GENERAL FUND # 00003		\$ 368,883.18	\$ 368,883.18
TEXPOOL - RESERVE FUND # 00001		\$ 861.57	\$ 861.57
<b>TOTAL GENERAL FUND</b>	<b>\$ 2,352,384.91</b>	<b>\$ 369,744.75</b>	<b>\$ 2,722,129.66</b>
<b>CONSTRUCTION FUND</b>			
BUILDING FUND #1058528	\$ -		\$ -
CONSTRUCTION ACCOUNT #1058544	\$ 198,841.43		\$ 198,841.43
BOK FINANCIAL SERIES 2017A	\$ 103,075.58		\$ 103,075.58
BOK FINANCIAL SERIES 2017B	\$ 643,148.80		\$ 643,148.80
TEXPOOL - AMERICAN RESCUE PLAN # 00009		\$ 168,650.19	\$ 168,650.19
TEXPOOL - INFRASTRUCTURE # 0011		\$ 46,713.75	\$ 46,713.75
TEXPOOL - MOBILITY # 0012		\$ 10,002.79	\$ 10,002.79
INVESTMENTS - CONSTRUCTION		\$ -	\$ -
<b>TOTAL CONSTRUCTION FUND</b>	<b>\$ 945,065.81</b>	<b>\$ 225,366.73</b>	<b>\$ 1,170,432.54</b>
<b>DEBT SERVICE FUND</b>			
DEBT SERVICE FUND #7024730	\$ 147,177.57		\$ 147,177.57
TEXPOOL DEBT SERVICE # 00008	\$ -	\$ 517.57	\$ 517.57
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ 147,177.57</b>	<b>\$ 517.57</b>	<b>\$ 147,695.14</b>
<b>COURT SECURITY FUND #1070580</b>			
	<b>\$ 5,212.12</b>	<b>\$ -</b>	<b>\$ 5,212.12</b>
<b>COURT TECHNICAL FUND #1058361</b>			
	<b>\$ 40,842.94</b>	<b>\$ -</b>	<b>\$ 40,842.94</b>
<b>GRANT FUND</b>			
HOME GRANT ACCOUNT #1059104	\$ 10.00		\$ 10.00
GRANT ACCOUNT #1048479	\$ 10.00		\$ 10.00
<b>TOTAL GRANT FUND</b>	<b>\$ 20.00</b>	<b>\$ -</b>	<b>\$ 20.00</b>
<b>HOTEL OCCUPANCY TAX FUND #1025253</b>			
	<b>\$ 19,493.72</b>	<b>\$ -</b>	<b>\$ 19,493.72</b>
<b>MEDC</b>			
CHECKING ACCOUNT #1017938	\$ 1,597,076.22		\$ 1,597,076.22
TEXPOOL - MEDC # 00006		\$ 442,452.43	\$ 442,452.43
TEXPOOL - MEDC # 00005		\$ 197,328.57	\$ 197,328.57
TEXPOOL - MEDC # 00010		\$ 200,073.01	\$ 200,073.01
<b>TOTAL MEDC</b>	<b>\$ 1,597,076.22</b>	<b>\$ 839,854.01</b>	<b>\$ 2,436,930.23</b>
<b>POLICE ASSET FORFEITURES #1047745</b>			
	<b>\$ 12,086.80</b>		<b>\$ 12,086.80</b>
<b>UTILITY FUND</b>			
UTILITY FUND #1017383	\$ 1,785,033.82		\$ 1,785,033.82
INVESTMENTS - UTILITY FUND		\$ -	\$ -
TEXPOOL - UTILITY FUND # 00002		\$ 759,830.00	\$ 759,830.00
<b>TOTAL UTILITY FUND</b>	<b>\$ 1,785,033.82</b>	<b>\$ 759,830.00</b>	<b>\$ 2,544,863.82</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 6,904,393.91</b>	<b>\$ 2,195,313.06</b>	<b>\$ 9,099,706.97</b>
<b>INVESTMENTS</b>			
TEXPOOL - GENERAL FUND			\$ 369,744.75
INVESTMENTS - GENERAL FUND			\$ -
TEXPOOL - CONST # 00009			\$ 168,650.19
TEXPOOL - CONST # 00011			\$ 46,713.75
TEXPOOL - CONST # 00012			\$ 10,002.79
TEXPOOL - DEBT SERVICE # 00008			\$ 517.57
TEXPOOL - MEDC			\$ 442,452.43
INVESTMENTS - MEDC			\$ 197,328.57
INVESTMENTS - MEDC			\$ 200,073.01
TEXPOOL - UTILITY			\$ 759,830.00
INVESTMENTS - UTILITY			\$ -
<b>TOTAL ALL INVESTMENTS</b>			<b>\$ 2,195,313.06</b>

\*Note:

## List of Disbursements / Receipts - City of Montgomery for period 03/01 to 03/31/2022

Account	Post Date	Check / Deposit / ACH	Description	Amount
Fund: 100 - General Fund				
Cash In Bank - General Fund				
	03/11/2022	Deposit	March Sales Tax Collections	\$ 239,081.44
	03/11/2022	Deposit	March 2022 Admin MEDC Transfers	\$ 4,583.34
	03/31/2022	Transfer	Transfer from MEDC Fund	\$ 403.01
	03/31/2022	Transfer	Transfer from MEDC Fund	\$ 4,583.33
	03/31/2022	Transfer	Transfer from MEDC Fund	\$ 4,583.34
	03/31/2022	Transfer	Transfer from MEDC Fund	\$ 108.57
	03/31/2022	Transfer	Transfer from MEDC Fund	\$ 1,144.98
	03/31/2022	Transfer	Transfer from Utility Fund	\$ 3,279.95
	03/31/2022	Transfer	Transfer from Utility Fund	\$ 735.03
	03/31/2022	Transfer	Transfer from Utility Fund	\$ 66,556.03
	03/31/2022	Transfer	Transfer from Utility Fund	\$ 11,705.39
	03/31/2022	Transfer	Transfer from Utility Fund	\$ 1,021.30
	03/31/2022	Transfer	Transfer from Court Security Fund	\$ 75.00
	03/31/2022	Deposit	Miscellaneous Deposits - March 2022	\$ 3,218.00
	03/31/2022	Deposit	Miscellaneous Deposits - March 2022	\$ 20.00
	03/31/2022	Deposit	Miscellaneous Deposits - March 2022	\$ 61,251.58
	03/31/2022	Deposit	March 2022 Tax Entries - O/S	\$ 712.56
	03/31/2022	Deposit	March 2022 Tax Entries - EOM	\$ 359.41
	03/31/2022	Deposit	March 2022 Tax Entries - Current / P&I	\$ 5,525.81
	03/31/2022	Deposit	March 2022 Court Entries	\$ 46,292.14
	03/31/2022	Deposit	March 2022 Court Entries - O/S	\$ 483.80
	03/31/2022	Deposit	E-Grant Reimbursement 4214601	\$ 42,075.00
	03/31/2022	Deposit	Rendition Penalties March 2022	\$ 2.21
	03/31/2022	Deposit	March 2022 Beverage Tax Collections	\$ 2,000.54
	03/31/2022	Deposit	TXDOT Funds- Step Grant Reimbursement	\$ 114.04
	03/31/2022	Deposit	FEMA Funds - Texas Dept of Emergency Mgmt	\$ 333.00
			Total Deposits	\$ 500,248.80
	03/04/2022	32117	AEJenkins Design, LLC	\$ (550.51)
	03/04/2022	32118	Amazon Capital Services	\$ (173.74)
	03/04/2022	32119	Belt Harris Pechacek LLLP	\$ (14,997.00)
	03/04/2022	32120	City of Montgomery - Utility Fund	\$ (1,112.18)
	03/04/2022	32121	Daniel Trent Lozano	\$ (26.60)
	03/04/2022	32122	Easley Enterprises of Texas, Inc.	\$ (700.00)
	03/04/2022	32123	Google LLC	\$ (1,242.42)
	03/04/2022	32124	HMBA	\$ (150.00)
	03/04/2022	32125	Impact Promotional Services LLC	\$ (432.15)
	03/04/2022	32126	Montgomery Central Appraisal District	\$ (2,430.67)
	03/04/2022	32127	Municipal Accounts & Consulting, L.P.	\$ (9,346.40)
	03/04/2022	32128	Municode	\$ (2,100.00)
	03/04/2022	32129	OCS, Inc.	\$ (4,000.00)
	03/04/2022	32130	Office Pride	\$ (1,039.20)
	03/04/2022	32131	Rick Hanna, CBO	\$ (10,630.76)
	03/04/2022	32132	Robert Rosenquist	\$ (1,000.00)
	03/04/2022	32133	Rustic Cashmere LLC	\$ (50.00)
	03/04/2022	32134	Sales Revenue, Inc.	\$ (1,400.00)
	03/04/2022	32135	Sarah Leone	\$ (150.00)
	03/04/2022	32136	Silencerco, LLC	\$ (4,206.80)
	03/04/2022	32137	Stowe's Collision Repair LLC	\$ (71.88)
	03/04/2022	32138	Strahl LLC	\$ (595.00)
	03/04/2022	32139	Texas Municipal League	\$ (591.00)
	03/04/2022	32140	Thomas Printing & Publishing	\$ (389.00)
	03/04/2022	32141	ULINE, INC.	\$ (415.07)
	03/04/2022	32142	Vanessa Schiller	\$ (150.00)
	03/04/2022	32143	Ward, Getz and Associates	\$ (3,297.50)
	03/04/2022	32144	OCS, Inc.	\$ (1,043.28)
	03/04/2022	32044	Kambra Drummond - VOID	\$ -
	03/04/2022	32145	Optiquet Internet Services, Inc	\$ (214.95)
	03/04/2022	32146	Rebecca Huss	\$ (150.00)
	03/10/2022	32175	Houston Chronicle	\$ (383.54)
	03/11/2022	32147	Payroll	\$ (1,218.58)
	03/11/2022	32148	Payroll	\$ (140.38)
	03/11/2022	32149	Payroll	\$ (676.61)
	03/11/2022	32150	Payroll	\$ (2,034.46)
	03/11/2022	32151	Payroll	\$ (1,766.08)



03/11/2022	32152	Payroll	\$	(1,099.73)
03/11/2022	32153	Payroll	\$	(182.85)
03/11/2022	32154	Payroll	\$	(1,291.42)
03/11/2022	DD	Payroll EFT	\$	(52,020.71)
03/11/2022	ACH	Office of the Attorney General	\$	(1,205.54)
03/11/2022	ACH	EFTPS	\$	(2,337.78)
03/11/2022	ACH	EFTPS	\$	(9,996.16)
03/11/2022	ACH	EFTPS	\$	(7,365.11)
03/11/2022	32155	Always Answer	\$	(29.70)
03/11/2022	32156	Amazon Capital Services	\$	(1,559.73)
03/11/2022	32157	Bride & Bloom Floristry and Farm	\$	(802.00)
03/11/2022	32158	Conroe/Lake Conroe Chamber of Commerce	\$	(20.00)
03/11/2022	32159	Consolidated Communications	\$	(1,346.04)
03/11/2022	32160	CWK Real Estate Holdings	\$	(500.00)
03/11/2022	32161	Entergy	\$	(1,364.54)
03/11/2022	32162	Houston Chronicle	\$	(369.00)
03/11/2022	32163	Jim's Hardware	\$	(1,546.28)
03/11/2022	32164	JK Graphics, Inc.	\$	(300.00)
03/11/2022	32165	LDC	\$	(406.99)
03/11/2022	32166	OCS, Inc.	\$	(6,886.88)
03/11/2022	32167	Old Republic Title Co.	\$	(10,000.00)
03/11/2022	32168	Texas Workforce Commission - VOID	\$	-
03/11/2022	32169	TML - IRP	\$	(7,295.34)
03/11/2022	32170	UBEO LLC	\$	(2,015.00)
03/11/2022	32171	UniFirst Holdings, Inc.	\$	(145.65)
03/11/2022	32172	UniFirst Holdings, Inc.	\$	(428.30)
03/11/2022	32173	Verizon	\$	(366.37)
03/11/2022	32174	Wex Bank	\$	(980.82)
03/17/2022	32176	Amazon Capital Services	\$	(308.04)
03/17/2022	32177	AT&T	\$	(1,755.66)
03/17/2022	32178	Auto Trust Repairs	\$	(150.00)
03/17/2022	32179	Card Service Center	\$	(10,089.63)
03/17/2022	32180	Cody's Lawn Service LLC	\$	(5,927.65)
03/17/2022	32181	Gordon B. Dudley, Jr.	\$	(450.00)
03/17/2022	32182	Impact Promotional Services LLC	\$	(831.86)
03/17/2022	32183	Innovative Collison and Accessories LLC	\$	(962.36)
03/17/2022	32184	Johnson Petrov LLP	\$	(8,625.55)
03/17/2022	32185	Larry Evans	\$	(75.00)
03/17/2022	32186	MCCI, LLC	\$	(7,132.80)
03/17/2022	32187	McCoy's Building Supply Corporation	\$	(637.83)
03/17/2022	32188	Michael Shirley	\$	(450.00)
03/17/2022	32189	Milton Weinzettle	\$	(200.00)
03/17/2022	32190	Municipal Code Corp.	\$	(287.50)
03/17/2022	32191	Municode	\$	(2,500.00)
03/17/2022	32192	NAPA Auto Parts	\$	(147.60)
03/17/2022	32193	Nova Medical Centers	\$	(337.78)
03/17/2022	32194	On Site Decals, LLC	\$	(450.00)
03/17/2022	32195	O'Reilly Automotive, Inc.	\$	(9.99)
03/17/2022	32196	Pathmark Traffic Equipment	\$	(203.40)
03/17/2022	32197	Positive Promotions	\$	(90.12)
03/17/2022	32198	Rick Hanna, CBO	\$	(11,725.46)
03/17/2022	32199	Spherion Staffing, LLC	\$	(1,946.88)
03/17/2022	32200	Tyler Technologies	\$	(10,590.04)
03/17/2022	32201	UBEO, LLC	\$	(883.26)
03/17/2022	32202	Ultimate Lighting Solutions, LLC	\$	(1,236.00)
03/17/2022	32203	Vulcan Materials Company	\$	(5,201.54)
03/17/2022	32204	Wex Bank	\$	(4,016.35)
03/18/2022	32205	Larry Evans	\$	(300.00)
03/18/2022	32206	Tyler Technologies	\$	(1,820.00)
03/24/2022	32208	Amazon Capital Services	\$	(208.48)
03/24/2022	32209	Belt Harris Pechacek LLLP	\$	(9,998.00)
03/24/2022	32210	Consolidated Communications	\$	(129.06)
03/24/2022	32211	Crown Paper and Chemical Inc.	\$	(19.80)
03/24/2022	32212	Entergy	\$	(1,143.77)
03/24/2022	32213	Medical Air Services Association	\$	(140.00)
03/24/2022	32214	OCS	\$	(160.00)
03/24/2022	32215	Optiquet Internet Services, Inc	\$	(170.00)
03/24/2022	32216	Pathmark Traffic Equipment	\$	(48.90)
03/24/2022	32217	Spherion Staffing, LLC	\$	(2,184.00)
03/24/2022	32218	Tyler Technologies	\$	(1,102.50)
03/24/2022	32219	Verizon - VOID	\$	-
03/24/2022	32220	Verizon Connect NWF, Inc	\$	(80.95)
03/25/2022	32207	Payroll	\$	(162.54)

03/25/2022	DD	Payroll EFT	\$	(64,618.82)
03/25/2022	ACH	Office of the Attorney General	\$	(1,205.54)
03/25/2022	ACH	EFTPS	\$	(2,511.50)
03/25/2022	ACH	EFTPS	\$	(10,738.76)
03/25/2022	ACH	EFTPS	\$	(8,180.36)
03/25/2022	ACH	Aflac	\$	(1,383.72)
03/25/2022	ACH	TML-Health	\$	(25,788.46)
03/25/2022	32221	Texas Municipal Clerks Association, Inc.	\$	(100.00)
03/25/2022	32222	Kyle Hensley.	\$	(352.00)
03/31/2022	ACH	Staples Business Credit	\$	(1,828.48)
03/31/2022	32223	Amazon Capital Services	\$	(139.92)
03/31/2022	32224	City of Montgomery - Utility Fund	\$	(1,241.48)
03/31/2022	32225	Conroe Courier.	\$	(17.00)
03/31/2022	32226	Dataprose LLC	\$	(169.44)
03/31/2022	32227	Entergy	\$	(1,404.12)
03/31/2022	32228	Ger Nay Pest Control	\$	(212.00)
03/31/2022	32229	Home Depot	\$	(4,712.71)
03/31/2022	32230	Sales Revenue, Inc.	\$	(1,400.00)
03/31/2022	32231	Texas Workforce Commission - VOID	\$	-
03/31/2022	32232	TMRS	\$	(28,440.04)
03/31/2022	32233	Tyler Technologies	\$	(1,616.34)
03/31/2022	32234	Vulcan Materials Company	\$	(711.58)
03/31/2022	32235	Zoom Video Communications, Inc.	\$	(149.90)
03/31/2022	32236	Heather White	\$	(150.00)
03/31/2022	32237	Spherion Staffing, LLC	\$	(2,926.95)
03/31/2022	32238	Tyler Technologies	\$	(403.71)
03/31/2022	32239	Buckalew Chevrolet, LP	\$	(388.75)
03/31/2022	32240	Daniel Trent Lazano	\$	(18.91)
03/31/2022	32241	Innovative Collison and Accessories LLC	\$	(794.00)
03/31/2022	32242	Stowe's Collision Repair LLC	\$	(125.19)
03/31/2022	32243	Texas Top Cop Shop	\$	(59.95)
03/31/2022	32244	Ultimate Lighting Solutions, LLC	\$	(650.00)
03/31/2022	Transfer	Transfer to Court Security Fund	\$	(90.69)
03/31/2022	Transfer	Transfer to Court Tech Fund	\$	(120.92)
03/31/2022	Transfer	Transfer to Debt Service Fund	\$	(65,488.74)
03/31/2022	Transfer	Transfer to MEDC Fund - Sales Tax	\$	(79,693.81)
03/31/2022	Transfer	Transfer to MEDC Fund	\$	(1,625.00)
03/31/2022	ACH	Bank Fees - March 2022	\$	(1,126.23)
03/31/2022	ACH	UBEO LLC	\$	(2,015.00)
		<b>Total Disbursements</b>	\$	<b>(588,228.02)</b>

Investments - CD's				
03/31/2022	Transfer	Principal on CD Maturing	\$	(153,000.00)
		<b>Total Disbursements</b>	\$	<b>(153,000.00)</b>

Texpool - General				
03/31/2022	Transfer	Principal on CD Maturing	\$	153,000.00
03/31/2022	INT	Interest Income	\$	303.63
		<b>Total Deposits</b>	\$	<b>153,303.63</b>

Fund: 200 - Capital Projects				
Cash In Bank - Construction Fund				
Post Date	Check / Deposit / ACH	Description		Amount
03/31/2022	Transfer	Transfer from Series 2017B Escrow TWDB	\$	31,188.21
03/31/2022	Deposit	GLO Funds - Draw 3	\$	42,975.00
03/31/2022	Deposit	GLO Funds - Draw 4	\$	18,902.00
		<b>Total Deposits</b>	\$	<b>93,065.21</b>
03/17/2022	1382	Grant Works	\$	(10,472.00)
03/17/2022	1383	Jones & Carter, Inc	\$	(51,405.00)
		<b>Total Disbursements</b>	\$	<b>(61,877.00)</b>

BOKF, NA Escrow - Series 2017B				
03/31/2022	Transfer	Transfer to Series 2017B Escrow TWDB	\$	(31,188.21)
		<b>Total Disbursements</b>	\$	<b>(31,188.21)</b>

Fund: 300 - Water & Sewer				
Cash In Bank - Water & Sewer Fund				
Post Date	Check / Deposit / ACH	Description		Amount
03/31/2022	Deposit	Transfer from MEDC Fund	\$	90.00
03/31/2022	Deposit	Transfer from MEDC Fund	\$	90.00
03/31/2022	Deposit	March 2022 A/R Collections	\$	3,228.82

03/31/2022	Deposit	March 2022 A/R Collections	\$	2,950.00
03/31/2022	Deposit	March 2022 A/R Collections	\$	860.00
03/31/2022	Deposit	March 2022 A/R Collections	\$	198,718.72
03/31/2022	Deposit	March 2022 A/R Collections	\$	20.00
			Total Deposits	\$ 205,957.54

03/03/2022	15715	Adams Homes	\$	(96.50)
03/03/2022	15716	Brittany Smith	\$	(100.30)
03/03/2022	15717	Crystal Bell	\$	(105.87)
03/03/2022	15718	Electrical Field Services, Inc.	\$	(470.93)
03/03/2022	15719	Hercules Industries, Inc.	\$	(529.70)
03/03/2022	15720	Josh Cheatham	\$	(73.59)
03/03/2022	15721	SFR JV-HD Property LLC	\$	(22.18)
03/03/2022	15722	Vivian Hamilton	\$	(89.00)
03/04/2022	15723	Dataprose LLC	\$	(773.37)
03/04/2022	15724	Spherion Staffing, LLC	\$	(798.72)
03/10/2022	15725	Badger Meter	\$	(1,051.09)
03/10/2022	15726	DataProse, LLC	\$	(259.44)
03/10/2022	15727	DXI Industries Inc.	\$	(624.14)
03/10/2022	15728	Electrical Field Services, Inc.	\$	(269.10)
03/10/2022	15729	Entergy	\$	(7,902.42)
03/10/2022	15730	K-3 Resources, LP	\$	(7,020.00)
03/10/2022	15731	LDC	\$	(60.94)
03/10/2022	15732	Spherion Staffing, LLC	\$	(998.40)
03/10/2022	15733	State Comptroller - VOID	\$	-
03/10/2022	15734	Texas Excavation Safety System, Inc.	\$	(93.10)
03/10/2022	15735	Vulcan Materials Company	\$	(142.13)
03/10/2022	15736	Vulcan Materials Company	\$	(149.45)
03/10/2022	ACH	State Comptroller	\$	(1,361.09)
03/17/2022	15737	DSHS Central Lab MC2004	\$	(213.92)
03/17/2022	15738	DXI Industries Inc.	\$	(200.00)
03/17/2022	15739	Tyler Technologies	\$	(82.00)
03/17/2022	15740	Waste Management	\$	(16,422.24)
03/24/2022	15741	Coburn's Conroe Inc.	\$	(340.00)
03/24/2022	15742	H2O Innovation	\$	(25,620.85)
03/24/2022	15743	Terry Casey	\$	(125.00)
03/31/2022	15744	Claudia Murray	\$	(55.34)
03/31/2022	15745	Dataprose LLC	\$	(259.44)
03/31/2022	15746	Electrical Field Services, Inc.	\$	(3,013.78)
03/31/2022	15747	EWC Properties	\$	(12.25)
03/31/2022	15748	Harrisburg Homes, LLC	\$	(96.50)
03/31/2022	15749	Kara Witzkoski	\$	(22.18)
03/31/2022	15750	Megan Murphy	\$	(17.02)
03/31/2022	15751	Old Iron Works, LLC	\$	(47.46)
03/31/2022	15752	Stylecraft Builders	\$	(208.20)
03/31/2022	Transfer	Transfer to General Fund	\$	(735.03)
03/31/2022	Transfer	Transfer to General Fund	\$	(1,547.42)
03/31/2022	Transfer	Transfer to General Fund	\$	(3,279.95)
03/31/2022	Transfer	Transfer to General Fund	\$	(66,556.03)
03/31/2022	Transfer	Transfer to General Fund	\$	(11,705.39)
03/31/2022	Transfer	Transfer to General Fund	\$	(1,021.30)
03/31/2022	Transfer	Transfer to General Fund	\$	(20.00)
			Total Disbursements	\$ (154,592.76)

TexPool - Utility				
03/31/2022	Transfer	Principal on CD Maturing	\$	100,000.00
03/31/2022	INT	Interest Income	\$	73.67
			Total Deposits	\$ 100,073.67

CD Investments				
03/31/2022	Transfer	Principal on CD Maturing	\$	(100,000.00)
			Total Disbursements	\$ (100,000.00)

Fund: 400 - MEDC  
Cash In Bank - MEDC Checking

Post Date	Check / Deposit / ACH	Description	Amount
03/11/2022	Deposit	March Sales Tax Collections	\$ 79,693.81
03/31/2022	Transfer	Transfer from General Fund	\$ 1,625.00
		Total Deposits	\$ 81,318.81

03/02/2022	2173	Amy Brown	\$	(3,034.22)
03/02/2022	2174	Rebecca Huss	\$	(68.25)

03/04/2022	2175	Rebecca Huss	\$	(1,500.00)
03/07/2022	2176	Angela Love	\$	(100.00)
03/07/2022	2177	Montgomery Fire Department	\$	(250.00)
03/07/2022	2178	Randy Burleigh	\$	(150.00)
03/07/2022	2179	Rustic Cashmere	\$	(100.00)
03/07/2022	2180	Scott Howard	\$	(250.00)
03/07/2022	2181	The Rancher's Daughter	\$	(150.00)
03/10/2022	2182	Bride & Bloom Floristry & Farm	\$	(460.00)
03/11/2022	Transfer	March 2022 Admin MEDC Transfers	\$	(4,583.34)
03/18/2022	2183	JK Graphics, Inc.	\$	(93.75)
03/22/2022	2184	Charlie Diggs Entertainment	\$	(8,000.00)
03/31/2022	2185	Amy Brown	\$	(3,131.92)
03/31/2022	Transfer	Transfer to General Fund	\$	(403.01)
03/31/2022	Transfer	Transfer to General Fund	\$	(1,144.98)
03/31/2022	Transfer	February 2022 Admin MEDC Transfers	\$	(4,583.33)
03/31/2022	Transfer	Transfer to General Fund	\$	(108.57)
03/31/2022	Transfer	Transfer to Utility Fund	\$	(90.00)
03/31/2022	Transfer	Transfer to Utility Fund	\$	(90.00)
		Total Disbursements	\$	(28,291.37)

TexPool - MEDC General				
03/11/2022	Transfer	March 2022 MEDC Kroger Transfer	\$	(20,833.34)
		Total Disbursements	\$	(20,833.34)

TexPool - Reimbursement/Kroger				
03/11/2022	Transfer	March 2022 MEDC Kroger Transfer	\$	20,833.34
		Total Deposits	\$	20,833.34

Fund: 500 - Debt Service  
Cash In Bank - Debt Service Fund

Post Date	Check / Deposit / ACH	Description	Amount
03/31/2022	Transfer	Transfer from General Fund	\$ 65,488.74
		Total Deposits	\$ 65,488.74

Fund: 600 - Grant Acct - No activity for Month of March

Fund: 700 - Court Security  
Cash In Bank - Court Security

Post Date	Check / Deposit / ACH	Description	Amount
03/31/2022	Transfer	Transfer from General Fund	\$ 90.69
		Total Deposits	\$ 90.69
03/31/2022	Transfer	Transfer to General Fund	\$ (75.00)
		Total Disbursements	\$ (75.00)

Fund: 750 - Court Technology  
Cash In Bank - Court Technology

Post Date	Check / Deposit / ACH	Description	Amount
03/31/2022	Transfer	Transfer from General Fund	\$ 120.92
		Total Deposits	\$ 120.92

Fund: 800 - Hotel Occupancy - No activity for Month of March

Fund: 850 - Police Asset - No activity for Month of March

Interest on Bank Accounts :

		Amount
BOK Financial 2123	Series 2017B	\$ 3.15
BOK Financial 2124	Series 2017A	\$ 0.48
Texpool XXXX0001	General Fund - Reimb	\$ 0.14
Texpool XXXX0002	Utility Fund	\$ 99.10
Texpool XXXX0003	General Fund	\$ 48.12
Texpool XXXX0005	MEDC Fund - Reimb	\$ 25.35
Texpool XXXX0006	MEDC Fund	\$ 58.16



Texpool XXXX0009	Capital Projects - American Rescue Plan	\$	22.00
Texpool XXXX0010	MEDC Fund - Downtown Development	\$	26.11
Texpool XXXX0011	Capital Projects - Mobility	\$	1.27
Texpool XXXX0012	Capital Projects - Infrastructure	\$	6.11
FFB General Fund XXXX7375	General Fund	\$	80.62
FFB General Fund XXXX7383	Utility Fund	\$	61.12
FFB General Fund XXXX7938	MEDC Fund	\$	53.93
FFB General Fund XXXX8361	Court Tech Fund	\$	0.70
FFB General Fund XXXX5253	Hotel Occupancy	\$	0.33
FFB General Fund XXXX4730	Debt Service	\$	3.05



City of Montgomery, TX

# Budget Summary - 03/2022

## Account Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022

**Fund: 100 - General Fund**

**Revenue**

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<a href="#">100-00-14010-0000000</a> Taxes & Franchise Fees - Beverage Tax	31,000.00	31,000.00	2,000.54	13,839.54	17,160.46
<a href="#">100-00-14020-0000000</a> Taxes & Franchise Fees - Franchise Tax	95,000.00	95,000.00	-	7,676.41	87,323.59
<a href="#">100-00-14030-0000000</a> Taxes & Franchise Fees - Ad Valorem Taxes	889,101.00	889,101.00	4,822.70	881,621.33	7,479.67
<a href="#">100-00-14040-0000000</a> Taxes & Franchise Fees - PID Tax Revenue	39,000.00	39,000.00	-	38,564.38	435.62
<a href="#">100-00-14050-0000000</a> Taxes & Franchise Fees - Penalties & Interest	10,000.00	10,000.00	(529.06)	2,328.68	7,671.32
<a href="#">100-00-14060-0000000</a> Taxes & Franchise Fees - Rendition Penalties	100.00	100.00	2.21	44.99	55.01
<a href="#">100-00-14070-0000000</a> Taxes & Franchise Fees - Sales Tax	2,305,576.00	2,305,576.00	159,387.63	1,157,686.23	1,147,889.77
<a href="#">100-00-14080-0000000</a> Taxes & Franchise Fees - Sales Tax ILO AdVal Tax	1,152,789.00	1,152,789.00	79,693.81	578,843.11	573,945.89
<a href="#">100-00-14110-0000000</a> Permits & Licenses - Building Permits/MEP	250,000.00	250,000.00	33,386.50	223,713.00	26,287.00
<a href="#">100-00-14120-0000000</a> Permits & Licenses - Vendor/Beverage Permits	1,500.00	1,500.00	-	1,850.00	(350.00)
<a href="#">100-00-14130-0000000</a> Permits & Licenses - Sign Fee	1,000.00	1,000.00	-	1,250.00	(250.00)
<a href="#">100-00-14140-0000000</a> Permits & Licenses - Plats, Zoning, Misc.	5,000.00	5,000.00	740.00	2,433.00	2,567.00
<a href="#">100-00-14150-0000000</a> Permits & Licenses - Culverts	-	-	-	609.75	(609.75)
<a href="#">100-00-14210-0000000</a> Fees for Service - Community Building Rental	16,000.00	16,000.00	500.00	4,950.00	11,050.00
<a href="#">100-00-14230-0000000</a> Fees for Service - Right of Way Use Fees	5,000.00	5,000.00	4.08	3,231.95	1,768.05
<a href="#">100-00-14310-0000000</a> Court Fines & Forfeitures - Collection Fees	15,000.00	15,000.00	2,415.71	8,494.34	6,505.66
<a href="#">100-00-14320-0000000</a> Court Fines & Forfeitures - Asset Forfeitures	100.00	100.00	-	-	100.00
<a href="#">100-00-14340-0000000</a> Court Fines & Forfeitures - Child Belt/Safety	500.00	500.00	-	150.00	350.00
<a href="#">100-00-14360-0000000</a> Court Fines & Forfeitures - Fines	300,000.00	300,000.00	43,854.38	166,383.65	133,616.35
<a href="#">100-00-14370-0000000</a> Court Fines & Forfeitures - OMNI	1,600.00	1,600.00	259.82	813.47	786.53
<a href="#">100-00-14390-0000000</a> Court Fines & Forfeitures - Warrant Fees	50.00	50.00	-	-	50.00
<a href="#">100-00-14400-0000000</a> Court Fines & Forfeitures - Judicial Efficiency	700.00	700.00	19.42	63.76	636.24
<a href="#">100-00-14410-0000000</a> Court Fines & Forfeitures - Accident Reports	500.00	500.00	-	-	500.00
<a href="#">100-00-14530-0000000</a> Other Revenues - Wrecker Service Fees	245.00	245.00	-	-	245.00
<a href="#">100-00-14570-0000000</a> Other Revenues - Leose Funds - PD	1,300.00	1,300.00	-	1,111.94	188.06
<a href="#">100-00-14650-0000000</a> Other Revenues - Unanticipated Income	15,000.00	15,000.00	1,406.00	15,490.44	(490.44)
<a href="#">100-00-14670-0000000</a> Other Revenues - Interest Income	750.00	750.00	80.62	385.66	364.34
<a href="#">100-00-14680-0000000</a> Other Revenues - Interest on Investments	1,200.00	1,200.00	351.89	641.19	558.81
<a href="#">100-00-14880-F4332DR</a> Other Revenues - FEMA Reimb - Atkins Creek	-	-	333.00	29,438.98	(29,438.98)
<a href="#">100-00-14910-0000000</a> Other Revenues - Grant Revenue - Police	42,075.00	42,075.00	114.04	879.54	41,195.46
<a href="#">100-00-14930-0000000</a> Other Revenues - American Rescue Plan Funds	168,494.00	168,494.00	-	-	168,494.00
<a href="#">100-00-14950-0000000</a> Transfers In - Admin from MEDC	55,000.00	55,000.00	-	27,500.00	27,500.00
<a href="#">100-00-14960-0000000</a> Transfers In - Admin from Court Security	2,500.00	2,500.00	-	-	2,500.00
<b>Revenue Total:</b>	<b>5,406,080.00</b>	<b>5,406,080.00</b>	<b>328,843.29</b>	<b>3,169,995.34</b>	<b>2,236,084.66</b>

**Expense**

<a href="#">100-10-16002-0000000</a> Personnel - Health Insurance	45,000.00	45,000.00	657.30	18,976.25	26,023.75
<a href="#">100-10-16003-0000000</a> Personnel - Unemployment Insurance	1,000.00	1,000.00	(878.13)	116.47	883.53
<a href="#">100-10-16004-0000000</a> Personnel - Workers Comp	3,500.00	3,500.00	99.87	3,236.31	263.69
<a href="#">100-10-16005-0000000</a> Personnel - Dental & Vision Insurance	4,500.00	4,500.00	255.42	1,847.07	2,652.93
<a href="#">100-10-16006-0000000</a> Personnel - Life & AD&D Insurance	700.00	700.00	-	257.20	442.80
<a href="#">100-10-16008-0000000</a> Personnel - Payroll Taxes	35,000.00	35,000.00	-	14,980.35	20,019.65
<a href="#">100-10-16009-0000000</a> Personnel - Wages	465,500.00	465,500.00	34,786.96	242,763.24	222,736.76
<a href="#">100-10-16010-0000000</a> Personnel - Overtime	1,000.00	1,000.00	1,964.68	5,665.57	(4,665.57)
<a href="#">100-10-16011-0000000</a> Personnel - Employee Assistance Program	500.00	500.00	-	-	500.00
<a href="#">100-10-16012-0000000</a> Personnel - Retirement Expense	45,000.00	45,000.00	-	18,825.27	26,174.73
<a href="#">100-10-16013-0000000</a> Personnel - MASA	400.00	400.00	(1.51)	96.49	303.51
<a href="#">100-10-16014-0000000</a> Personnel - COLA	8,961.00	8,961.00	-	-	8,961.00
<a href="#">100-10-16015-0000000</a> Personnel - Dependent Insurance	21,950.00	21,950.00	-	-	21,950.00
<a href="#">100-10-16101-0000000</a> Communications - Advertising / Promotion	2,000.00	2,000.00	383.54	383.54	1,616.46
<a href="#">100-10-16102-0000000</a> Communications - Legal Notices & Publications	5,000.00	5,000.00	369.00	1,725.40	3,274.60
<a href="#">100-10-16103-0000000</a> Communications - Recording Fees	2,500.00	2,500.00	-	-	2,500.00
<a href="#">100-10-16104-0000000</a> Communications - Community Relations	4,000.00	4,000.00	100.00	720.20	3,279.80
<a href="#">100-10-16202-0000000</a> Contract Services - General Consultant Fees	20,000.00	20,000.00	-	39.65	19,960.35
<a href="#">100-10-16203-0000000</a> Contract Services - Sales Tax Tracking	8,000.00	8,000.00	1,400.00	7,000.00	1,000.00
<a href="#">100-10-16209-0000000</a> Contract Services - Records Shredding	400.00	400.00	-	196.00	204.00
<a href="#">100-10-16210-0000000</a> Contract Services - Inspections Permits Backflows	195,000.00	195,000.00	22,356.22	102,069.16	92,930.84
<a href="#">100-10-16213-0000000</a> Contract Services - Legal Fees	40,000.00	40,000.00	7,947.55	25,742.85	14,257.15
<a href="#">100-10-16216-0000000</a> Contract Services - Audit Fees	25,000.00	25,000.00	24,995.00	24,995.00	5.00
<a href="#">100-10-16217-0000000</a> Contract Services - Engineering	2,000.00	2,000.00	-	-	2,000.00
<a href="#">100-10-16223-0000000</a> Contract Services - Accounting Fees	35,000.00	35,000.00	9,346.40	32,537.80	2,462.20
<a href="#">100-10-16224-0000000</a> Contract Services - Repairs & Maintenance	1,000.00	1,000.00	-	-	1,000.00
<a href="#">100-10-16239-0000000</a> Contract Services - Printing & Office supplies	5,000.00	5,000.00	1,871.45	3,038.87	1,961.13
<a href="#">100-10-16241-0000000</a> Contract Services - Computers/Website	2,500.00	2,500.00	2,500.00	2,500.00	-
<a href="#">100-10-16242-0000000</a> Contract Services - Postage/Delivery	2,000.00	2,000.00	-	956.18	1,043.82
<a href="#">100-10-16243-0000000</a> Contract Services - Telephone	12,000.00	12,000.00	428.81	4,102.46	7,897.54
<a href="#">100-10-16244-0000000</a> Contract Services - Tax Assessor Fees	10,000.00	10,000.00	2,430.67	4,861.34	5,138.66
<a href="#">100-10-16245-0000000</a> Contract Services - Election	14,500.00	14,500.00	-	20.00	14,480.00
<a href="#">100-10-16249-0000000</a> Contract Services - Computer/Technology	19,500.00	19,500.00	10,535.96	16,654.87	2,845.13
<a href="#">100-10-16252-0000000</a> Contract Services- Code Enforcement	30,000.00	30,000.00	287.50	3,537.50	26,462.50
<a href="#">100-10-16254-0000000</a> Contract Services - Software Upgrades	78,500.00	78,500.00	11,367.50	37,444.17	41,055.83

Budget Summary - 03/2022

For Fiscal: 2021-2022 Period Ending: 03/31/2022

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining	
<a href="#">100-10-16404-0000000</a>	Supplies & Equipment - Copier/Fax Machine	10,000.00	10,000.00	1,815.64	6,126.01	3,873.99
<a href="#">100-10-16405-0000000</a>	Supplies & Equipment - Operating Supplies	4,000.00	4,000.00	11.45	720.45	3,279.55
<a href="#">100-10-16417-0000000</a>	Supplies & Equipment - Capital Pur. Furniture	1,500.00	1,500.00	840.00	840.00	660.00
<a href="#">100-10-16502-0000000</a>	Staff Development - Dues & Subscriptions	5,000.00	5,000.00	591.00	1,367.00	3,633.00
<a href="#">100-10-16503-0000000</a>	Staff Development - Travel & Training Staff	10,000.00	10,000.00	350.00	4,076.23	5,923.77
<a href="#">100-10-16504-0000000</a>	Staff Development - Travel & Training Council	5,000.00	5,000.00	133.85	2,131.80	2,868.20
<a href="#">100-10-16701-0000000</a>	Insurance - Liability	7,000.00	7,000.00	249.54	2,901.78	4,098.22
<a href="#">100-10-16702-0000000</a>	Insurance - Property	5,300.00	5,300.00	405.16	2,435.31	2,864.69
<a href="#">100-10-16703-0000000</a>	Insurance - Bond	500.00	500.00	-	-	500.00
<a href="#">100-10-16915-0000000</a>	Capital Outlay - Laserfische Software	7,200.00	7,200.00	7,132.80	7,132.80	67.20
<a href="#">100-10-16923-0000000</a>	Capital Outlay - General Improvements	-	-	-	343.59	(343.59)
<a href="#">100-10-17001-0000000</a>	Misc Expenses - Other	1,000.00	1,000.00	11,785.00	15,779.83	(14,779.83)
<a href="#">100-10-17004-0000000</a>	Misc Expenses - Capital Proj Trans Infra 24013	349,809.00	349,809.00	-	-	349,809.00
<a href="#">100-10-17180-0000000</a>	Leases - Parks and Recreation - Adams Park	8,000.00	8,000.00	-	5,441.95	2,558.05
<a href="#">100-10-17310-KROGERO</a>	Tax Rebatement - Sales Tax Rebate	250,000.00	250,000.00	20,833.33	125,000.00	125,000.00
<a href="#">100-10-17320-380AGRO</a>	Tax Rebatement - 380 Ad Valorem Tax Rebate	115,000.00	115,000.00	9,583.33	57,500.00	57,500.00
<a href="#">100-10-17330-0000000</a>	Tax Rebatement - PID Property Tax Reimb	38,815.00	38,815.00	-	-	38,815.00
	Subtotal Administrative Expenses	1,965,035.00	1,965,035.00	186,935.29	807,085.96	1,157,949.04
<a href="#">100-11-16002-0000000</a>	Personnel - Health Insurance	123,000.00	123,000.00	10,685.96	61,728.20	61,271.80
<a href="#">100-11-16003-0000000</a>	Personnel - Unemployment Insurance	2,260.00	2,260.00	(2,151.28)	78.70	2,181.30
<a href="#">100-11-16004-0000000</a>	Personnel - Workers Comp	27,000.00	27,000.00	1,522.18	13,820.72	13,179.28
<a href="#">100-11-16005-0000000</a>	Personnel - Dental & Vision Insurance	12,000.00	12,000.00	893.52	5,319.71	6,680.29
<a href="#">100-11-16006-0000000</a>	Personnel - Life & AD&D Insurance	4,200.00	4,200.00	-	1,233.60	2,966.40
<a href="#">100-11-16008-0000000</a>	Personnel - Payroll Taxes	105,000.00	105,000.00	-	28,649.25	76,350.75
<a href="#">100-11-16009-0000000</a>	Personnel - Wages	965,000.00	965,000.00	102,581.83	508,060.79	456,939.21
<a href="#">100-11-16010-0000000</a>	Personnel - Overtime	50,000.00	50,000.00	8,228.87	37,612.42	12,387.58
<a href="#">100-11-16011-0000000</a>	Personnel - Employee Assistance Program	1,050.00	1,050.00	-	-	1,050.00
<a href="#">100-11-16012-0000000</a>	Personnel - Retirement Expense	90,000.00	90,000.00	-	36,725.38	53,274.62
<a href="#">100-11-16013-0000000</a>	Personnel - MASA	850.00	850.00	(7.51)	272.49	577.51
<a href="#">100-11-16014-0000000</a>	Personnel - COLA	18,850.00	18,850.00	-	-	18,850.00
<a href="#">100-11-16015-0000000</a>	Personnel - Dependent Insurance	49,850.00	49,850.00	-	-	49,850.00
<a href="#">100-11-16104-0000000</a>	Communications - Community Relations	5,500.00	5,500.00	45.11	3,471.57	2,028.43
<a href="#">100-11-16209-0000000</a>	Contract Services - Records Shredding	500.00	500.00	-	196.00	304.00
<a href="#">100-11-16227-0000000</a>	Contract Services - Gas/Oil	40,000.00	40,000.00	4,016.35	21,448.03	18,551.97
<a href="#">100-11-16229-0000000</a>	Contract Services - Auto Repairs	27,000.00	27,000.00	4,758.17	18,680.64	8,319.36
<a href="#">100-11-16230-0000000</a>	Contract Services - Equipment repairs	5,000.00	5,000.00	1,236.00	1,236.00	3,764.00
<a href="#">100-11-16239-0000000</a>	Contract Services - Printing & Office supplies	4,000.00	4,000.00	557.73	1,056.80	2,943.20
<a href="#">100-11-16241-0000000</a>	Contract Services - Computers/Website	8,000.00	8,000.00	-	-	8,000.00
<a href="#">100-11-16242-0000000</a>	Contract Services - Postage/Delivery	500.00	500.00	-	240.47	259.53
<a href="#">100-11-16243-0000000</a>	Contract Services - Telephone	10,000.00	10,000.00	798.01	5,077.38	4,922.62
<a href="#">100-11-16247-0000000</a>	Contract Services - Mobil Data Terminal	12,000.00	12,000.00	1,755.66	5,409.88	6,590.12
<a href="#">100-11-16249-0000000</a>	Contract Services - Computer/Technology	10,000.00	10,000.00	4,784.64	16,631.32	(6,631.32)
<a href="#">100-11-16401-0000000</a>	Supplies & Equipment - Radio Fees	5,200.00	5,200.00	-	-	5,200.00
<a href="#">100-11-16402-0000000</a>	Supplies & Equipment - Uniforms & Safety Equip	9,000.00	9,000.00	891.81	4,088.35	4,911.65
<a href="#">100-11-16403-0000000</a>	Supplies & Equipment - Protective Gear	7,000.00	7,000.00	-	-	7,000.00
<a href="#">100-11-16404-0000000</a>	Supplies & Equipment - Copier/Fax Machine	5,500.00	5,500.00	1,071.32	3,795.02	1,704.98
<a href="#">100-11-16405-0000000</a>	Supplies & Equipment - Operating Supplies	7,000.00	7,000.00	1,964.07	4,632.63	2,367.37
<a href="#">100-11-16411-0000000</a>	Supplies & Equipment - Tools, Etc,	300.00	300.00	200.00	200.00	100.00
<a href="#">100-11-16415-0000000</a>	Supplies & Equipment - Emergency Equipment	15,000.00	15,000.00	-	2,364.23	12,635.77
<a href="#">100-11-16416-0000000</a>	Supplies & Equipment - Radios	21,902.00	21,902.00	-	1,170.00	20,732.00
<a href="#">100-11-16417-0000000</a>	Supplies & Equipment - Capital Pur. Furniture	1,500.00	1,500.00	-	-	1,500.00
<a href="#">100-11-16502-0000000</a>	Staff Development - Dues & Subscriptions	2,500.00	2,500.00	-	923.25	1,576.75
<a href="#">100-11-16503-0000000</a>	Staff Development - Travel & Training Staff	21,000.00	21,000.00	1,441.44	11,286.68	9,713.32
<a href="#">100-11-16701-0000000</a>	Insurance - Liability	17,000.00	17,000.00	1,067.46	9,644.76	7,355.24
<a href="#">100-11-16702-0000000</a>	Insurance - Property	5,000.00	5,000.00	406.00	2,557.10	2,442.90
<a href="#">100-11-16906-0000000</a>	Capital Outlay - Police Cars	40,000.00	40,000.00	-	-	40,000.00
<a href="#">100-11-16907-0000000</a>	Capital Outlay - Emergency Lights, Decals	7,500.00	7,500.00	450.00	2,509.87	4,990.13
<a href="#">100-11-16910-0000000</a>	Capital Outlay - Vehicle Replacement - CPF 24011	15,000.00	15,000.00	-	-	15,000.00
<a href="#">100-11-16911-0000000</a>	Capital Outlay - Computers Equipment	18,000.00	18,000.00	15.99	5,642.93	12,357.07
<a href="#">100-11-16912-0000000</a>	Capital Outlay - Copsync	7,000.00	7,000.00	-	-	7,000.00
<a href="#">100-11-16913-0000000</a>	Capital Outlay - Radar	12,500.00	12,500.00	-	6,387.00	6,113.00
<a href="#">100-11-16916-0000000</a>	Capital Outlay - Investigate & Testing Equipment	6,500.00	6,500.00	-	4,216.22	2,283.78
<a href="#">100-11-16917-0000000</a>	Capital Outlay - Ballistic Vests & Shields	14,000.00	14,000.00	4,206.80	6,140.80	7,859.20
<a href="#">100-11-16918-0000000</a>	Capital Outlay - Miscellaneous	-	-	(42,075.00)	-	-
<a href="#">100-11-16919-0000000</a>	Capital Outlay - Patrol Weapons	12,000.00	12,000.00	650.00	7,871.19	4,128.81
<a href="#">100-11-16920-0000000</a>	Capital Outlay - Traffic Equipment	27,000.00	27,000.00	-	47,397.00	(20,397.00)
<a href="#">100-11-16921-0000000</a>	Capital Outlay - Office Maintenance	11,800.00	11,800.00	(845.81)	5,047.45	6,752.55
<a href="#">100-11-17001-0000000</a>	Misc Expenses - Other	2,500.00	2,500.00	-	2,197.12	302.88
	Subtotal Police Department Expenses	1,863,262.00	1,863,262.00	109,149.32	895,020.95	968,241.05
<a href="#">100-12-16002-0000000</a>	Personnel - Health Insurance	23,000.00	23,000.00	1,438.10	10,834.25	12,165.75
<a href="#">100-12-16003-0000000</a>	Personnel - Unemployment Insurance	400.00	400.00	(519.41)	86.82	313.18
<a href="#">100-12-16004-0000000</a>	Personnel - Workers Comp	6,000.00	6,000.00	322.09	4,895.37	1,104.63
<a href="#">100-12-16005-0000000</a>	Personnel - Dental & Vision Insurance	1,800.00	1,800.00	118.84	896.22	903.78
<a href="#">100-12-16006-0000000</a>	Personnel - Life & AD&D Insurance	300.00	300.00	-	46.80	253.20
<a href="#">100-12-16008-0000000</a>	Personnel - Payroll Taxes	12,900.00	12,900.00	-	5,587.28	7,312.72
<a href="#">100-12-16009-0000000</a>	Personnel - Wages	155,800.00	155,800.00	12,544.26	85,859.07	69,940.93
<a href="#">100-12-16010-0000000</a>	Personnel - Overtime	2,000.00	2,000.00	121.80	2,461.71	(461.71)
<a href="#">100-12-16011-0000000</a>	Personnel - Employee Assistance Program	500.00	500.00	-	-	500.00

## Budget Summary - 03/2022

For Fiscal: 2021-2022 Period Ending: 03/31/2022

	Original	Current	For Fiscal: 2021-2022 Period Ending: 03/31/2022		Budget	
	Total Budget	Total Budget	MTD Activity	YTD Activity	Remaining	
<a href="#">100-12-16012-0000000</a>	Personnel - Retirement Expense	10,915.00	10,915.00	-	6,168.21	4,746.79
<a href="#">100-12-16013-0000000</a>	Personnel - MASA	-	-	-	28.00	(28.00)
<a href="#">100-12-16014-0000000</a>	Personnel - COLA	2,806.00	2,806.00	-	-	2,806.00
<a href="#">100-12-16015-0000000</a>	Personnel - Dependent Insurance	5,400.00	5,400.00	-	-	5,400.00
<a href="#">100-12-16101-0000000</a>	Communications - Advertising / Promotion	500.00	500.00	-	-	500.00
<a href="#">100-12-16102-0000000</a>	Communications - Legal Notices & Publications	1,500.00	1,500.00	-	-	1,500.00
<a href="#">100-12-16104-0000000</a>	Communications - Community Relations	1,000.00	1,000.00	-	-	1,000.00
<a href="#">100-12-16202-0000000</a>	Contract Services - General Consultant Fees	-	-	-	53.65	(53.65)
<a href="#">100-12-16208-0000000</a>	Contract Services - Mowing	116,000.00	116,000.00	5,927.65	33,784.00	82,216.00
<a href="#">100-12-16209-0000000</a>	Contract Services - Records Shredding	150.00	150.00	-	-	150.00
<a href="#">100-12-16213-0000000</a>	Contract Services - Legal Fees	2,500.00	2,500.00	-	-	2,500.00
<a href="#">100-12-16217-0000000</a>	Contract Services - Engineering	85,000.00	85,000.00	-	29,500.55	55,499.45
<a href="#">100-12-16224-0000000</a>	Contract Services - Repairs & Maintenance	9,300.00	9,300.00	1,039.20	5,989.93	3,310.07
<a href="#">100-12-16225-0000000</a>	Contract Services - Downtown Repairs	1,500.00	1,500.00	-	236.23	1,263.77
<a href="#">100-12-16226-0000000</a>	Contract Services - Maint - Vehicles & Equipment	3,000.00	3,000.00	242.70	672.07	2,327.93
<a href="#">100-12-16227-0000000</a>	Contract Services - Gas/Oil	7,750.00	7,750.00	490.41	3,271.34	4,478.66
<a href="#">100-12-16229-0000000</a>	Contract Services - Auto Repairs	5,000.00	5,000.00	44.00	1,671.56	3,328.44
<a href="#">100-12-16230-0000000</a>	Contract Services - Equipment repairs	5,500.00	5,500.00	904.97	1,105.47	4,394.53
<a href="#">100-12-16231-0000000</a>	Contract Services - Bldg Repairs-City Hall/Comm	18,000.00	18,000.00	740.86	9,679.69	8,320.31
<a href="#">100-12-16232-0000000</a>	Contract Services - Street Repairs - Minor	20,000.00	20,000.00	-	278.24	19,721.76
<a href="#">100-12-16233-0000000</a>	Contract Services - Streets-Preventive Maintenance	7,000.00	7,000.00	-	-	7,000.00
<a href="#">100-12-16234-0000000</a>	Contract Services - City Hall Cleaning - COVID 19	2,000.00	2,000.00	700.00	700.00	1,300.00
<a href="#">100-12-16237-0000000</a>	Contract Services - Mosquito Spraying	5,500.00	5,500.00	-	580.00	4,920.00
<a href="#">100-12-16238-0000000</a>	Contract Services - Street Signs	3,000.00	3,000.00	264.79	1,343.86	1,656.14
<a href="#">100-12-16239-0000000</a>	Contract Services - Printing & Office supplies	1,200.00	1,200.00	548.87	766.23	433.77
<a href="#">100-12-16241-0000000</a>	Contract Services - Computers/Website	750.00	750.00	-	-	750.00
<a href="#">100-12-16242-0000000</a>	Contract Services - Postage/Delivery	750.00	750.00	-	192.66	557.34
<a href="#">100-12-16243-0000000</a>	Contract Services - Telephone	8,400.00	8,400.00	452.43	3,956.42	4,443.58
<a href="#">100-12-16249-0000000</a>	Contract Services - Computer/Technology	18,000.00	18,000.00	1,410.32	15,508.30	2,491.70
<a href="#">100-12-16402-0000000</a>	Supplies & Equipment - Uniforms & Safety Equip	3,900.00	3,900.00	286.98	1,974.77	1,925.23
<a href="#">100-12-16405-0000000</a>	Supplies & Equipment - Operating Supplies	9,000.00	9,000.00	1,075.07	2,387.72	6,612.28
<a href="#">100-12-16406-0000000</a>	Supplies & Equipment - Streets & Drainage	3,500.00	3,500.00	-	12.99	3,487.01
<a href="#">100-12-16407-0000000</a>	Supplies & Equipment - Cedar Brake Park	6,500.00	6,500.00	-	829.65	5,670.35
<a href="#">100-12-16408-0000000</a>	Supplies & Equipment - Homecoming Park	2,000.00	2,000.00	-	863.47	1,136.53
<a href="#">100-12-16409-0000000</a>	Supplies & Equipment - Fernland Park	2,750.00	2,750.00	-	409.85	2,340.15
<a href="#">100-12-16410-0000000</a>	Supplies & Equipment - Community Building	2,000.00	2,000.00	-	326.07	1,673.93
<a href="#">100-12-16411-0000000</a>	Supplies & Equipment - Tools, Etc,	2,750.00	2,750.00	135.48	1,484.46	1,265.54
<a href="#">100-12-16412-0000000</a>	Supplies & Equipment - Memory Park	2,000.00	2,000.00	-	232.93	1,767.07
<a href="#">100-12-16413-0000000</a>	Supplies & Equipment - Culverts	3,000.00	3,000.00	-	620.00	2,380.00
<a href="#">100-12-16414-0000000</a>	Supplies & Equipment - Code Enforcement	1,000.00	1,000.00	-	-	1,000.00
<a href="#">100-12-16502-0000000</a>	Staff Development - Dues & Subscriptions	2,000.00	2,000.00	-	579.00	1,421.00
<a href="#">100-12-16503-0000000</a>	Staff Development - Travel & Training Staff	5,000.00	5,000.00	-	1,556.55	3,443.45
<a href="#">100-12-16601-0000000</a>	Maintenance - Park Maint - Memory Pk	25,000.00	25,000.00	-	445.34	24,554.66
<a href="#">100-12-16602-0000000</a>	Maintenance - Park Maint - Fernland	20,000.00	20,000.00	2,050.18	2,560.15	17,439.85
<a href="#">100-12-16603-0000000</a>	Maintenance - Park Maint - Cedar Brake Park	25,000.00	25,000.00	300.00	4,382.93	20,617.07
<a href="#">100-12-16604-0000000</a>	Maintenance - Park Maint - Homecoming Park	20,000.00	20,000.00	37.99	93.06	19,906.94
<a href="#">100-12-16701-0000000</a>	Insurance - Liability	2,400.00	2,400.00	178.19	1,069.14	1,330.86
<a href="#">100-12-16702-0000000</a>	Insurance - Property	1,340.00	1,340.00	87.00	547.95	792.05
<a href="#">100-12-16803-0000000</a>	Utilities - Electronic Sign-City	1,000.00	1,000.00	63.11	665.14	334.86
<a href="#">100-12-16804-0000000</a>	Utilities - Street Lights	12,000.00	12,000.00	1,143.77	5,423.69	6,576.31
<a href="#">100-12-16805-0000000</a>	Utilities - Downtown Utilities	1,200.00	1,200.00	108.74	646.17	553.83
<a href="#">100-12-16806-0000000</a>	Utilities - Cedar Brake Park	2,200.00	2,200.00	150.87	1,085.48	1,114.52
<a href="#">100-12-16807-0000000</a>	Utilities - Homecoming Park	1,500.00	1,500.00	131.13	732.14	767.86
<a href="#">100-12-16808-0000000</a>	Utilities - Fernland Park	5,800.00	5,800.00	651.87	3,229.10	2,570.90
<a href="#">100-12-16809-0000000</a>	Utilities - City Hall	13,000.00	13,000.00	2,029.79	5,420.30	7,579.70
<a href="#">100-12-16811-0000000</a>	Utilities - Community Center Building	5,000.00	5,000.00	652.00	2,476.67	2,523.33
<a href="#">100-12-16812-0000000</a>	Utilities - Memory Park	8,000.00	8,000.00	349.12	806.76	7,193.24
<a href="#">100-12-16911-0000000</a>	Capital Outlay - Computers Equipment	4,000.00	4,000.00	27.99	27.99	3,972.01
<a href="#">100-12-16922-0000000</a>	Capital Outlay - Public Works Items	7,000.00	7,000.00	-	-	7,000.00
<a href="#">100-12-16923-0000000</a>	Capital Outlay - General Improvements	100,000.00	100,000.00	10,528.54	109,375.32	(9,375.32)
<a href="#">100-12-16924-0000000</a>	Capital Outlay - Drainage Improvements	10,000.00	10,000.00	-	2,950.00	7,050.00
<a href="#">100-12-17001-0000000</a>	Misc Expenses - Other	4,000.00	4,000.00	-	268.90	3,731.10
<a href="#">100-12-17150-0000000</a>	Contract Labor - Streets	220,000.00	220,000.00	-	8,730.00	211,270.00
	Subtotal Public Works Expenses	1,078,961.00	1,078,961.00	46,779.70	388,367.62	690,593.38
<a href="#">100-13-16002-0000000</a>	Personnel - Health Insurance	25,500.00	25,500.00	1,686.72	10,878.08	14,621.92
<a href="#">100-13-16003-0000000</a>	Personnel - Unemployment Insurance	500.00	500.00	(326.36)	54.72	445.28
<a href="#">100-13-16004-0000000</a>	Personnel - Workers Comp	1,800.00	1,800.00	100.11	1,574.92	225.08
<a href="#">100-13-16005-0000000</a>	Personnel - Dental & Vision Insurance	2,000.00	2,000.00	130.58	854.99	1,145.01
<a href="#">100-13-16006-0000000</a>	Personnel - Life & AD&D Insurance	200.00	200.00	-	37.44	162.56
<a href="#">100-13-16007-0000000</a>	Personnel - Crime Insurance	600.00	600.00	40.71	244.26	355.74
<a href="#">100-13-16008-0000000</a>	Personnel - Payroll Taxes	14,500.00	14,500.00	-	5,205.83	9,294.17
<a href="#">100-13-16009-0000000</a>	Personnel - Wages	162,300.00	162,300.00	14,749.66	77,333.23	84,966.77
<a href="#">100-13-16010-0000000</a>	Personnel - Overtime	3,750.00	3,750.00	114.73	842.16	2,907.84
<a href="#">100-13-16011-0000000</a>	Personnel - Employee Assistance Program	150.00	150.00	-	-	150.00
<a href="#">100-13-16012-0000000</a>	Personnel - Retirement Expense	17,850.00	17,850.00	-	6,482.58	11,367.42
<a href="#">100-13-16013-0000000</a>	Personnel - MASA	350.00	350.00	(3.01)	108.99	241.01
<a href="#">100-13-16014-0000000</a>	Personnel - COLA	2,696.00	2,696.00	-	-	2,696.00
<a href="#">100-13-16015-0000000</a>	Personnel - Dependent Insurance	14,350.00	14,350.00	-	-	14,350.00



Budget Summary - 03/2022

For Fiscal: 2021-2022 Period Ending: 03/31/2022

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining	
<a href="#">100-13-16104-0000000</a>	Communications - Community Relations	400.00	400.00	-	-	400.00
<a href="#">100-13-16202-0000000</a>	Contract Services - General Consultant Fees	8,000.00	8,000.00	-	991.05	7,008.95
<a href="#">100-13-16205-0000000</a>	Contract Services - Omni Expense	2,500.00	2,500.00	-	312.00	2,188.00
<a href="#">100-13-16207-0000000</a>	Contract Services - Prosecutors Fees	14,000.00	14,000.00	900.00	4,950.00	9,050.00
<a href="#">100-13-16209-0000000</a>	Contract Services - Records Shredding	200.00	200.00	-	195.99	4.01
<a href="#">100-13-16211-0000000</a>	Contract Services - Judge's Fee	12,000.00	12,000.00	1,000.00	6,000.00	6,000.00
<a href="#">100-13-16222-0000000</a>	Contract Services - Collection Agency	15,000.00	15,000.00	-	1,825.47	13,174.53
<a href="#">100-13-16239-0000000</a>	Contract Services - Printing & Office supplies	1,000.00	1,000.00	109.83	697.58	302.42
<a href="#">100-13-16241-0000000</a>	Contract Services - Computers/Website	5,500.00	5,500.00	-	3,291.30	2,208.70
<a href="#">100-13-16242-0000000</a>	Contract Services - Postage/Delivery	2,000.00	2,000.00	-	1,779.66	220.34
<a href="#">100-13-16243-0000000</a>	Contract Services - Telephone	4,000.00	4,000.00	-	1,372.17	2,627.83
<a href="#">100-13-16249-0000000</a>	Contract Services - Computer/Technology	5,000.00	5,000.00	1,269.59	5,654.31	(654.31)
<a href="#">100-13-16251-0000000</a>	Contract Services - State Portion of Fines/Payouts	160,000.00	160,000.00	-	27,247.22	132,752.78
<a href="#">100-13-16402-0000000</a>	Supplies & Equipment - Uniforms & Safety Equip	100.00	100.00	-	-	100.00
<a href="#">100-13-16404-0000000</a>	Supplies & Equipment - Copier/Fax Machine	8,800.00	8,800.00	1,641.48	5,548.83	3,251.17
<a href="#">100-13-16405-0000000</a>	Supplies & Equipment - Operating Supplies	2,500.00	2,500.00	-	183.76	2,316.24
<a href="#">100-13-16417-0000000</a>	Supplies & Equipment - Capital Pur. Furniture	500.00	500.00	-	-	500.00
<a href="#">100-13-16502-0000000</a>	Staff Development - Dues & Subscriptions	750.00	750.00	-	45.00	705.00
<a href="#">100-13-16503-0000000</a>	Staff Development - Travel & Training Staff	6,500.00	6,500.00	-	185.00	6,315.00
<a href="#">100-13-16701-0000000</a>	Insurance - Liability	50.00	50.00	-	-	50.00
<a href="#">100-13-16702-0000000</a>	Insurance - Property	1,170.00	1,170.00	-	-	1,170.00
<a href="#">100-13-17001-0000000</a>	Misc Expenses - Other	1,000.00	1,000.00	-	43.90	956.10
	Subtotal Court Expenses	497,516.00	497,516.00	21,414.04	163,940.44	333,575.56
<a href="#">100-17-16400-0000000</a>	Supplies & Equipment	500.00	500.00	-	-	500.00
<a href="#">100-17-16500-0000000</a>	Staff Development	100.00	100.00	-	-	100.00
<a href="#">100-17-17000-0000000</a>	Misc Expenses	-	-	-	50.00	(50.00)
	Subtotal Non Fund Expenses	600.00	600.00	-	50.00	550.00
	<b>Expense Total:</b>	<b>5,405,374.00</b>	<b>5,405,374.00</b>	<b>364,278.35</b>	<b>2,254,464.97</b>	<b>3,150,909.03</b>
	<b>Fund: 100 - General Fund Surplus (Deficit):</b>	<b>706.00</b>	<b>706.00</b>	<b>(35,435.06)</b>	<b>915,530.37</b>	

Fund: 200 - Capital Projects

Revenue						
<a href="#">200-00-24003-0000000</a>	Transfer from MEDC - Other	160,000.00	160,000.00	-	-	160,000.00
<a href="#">200-00-24005-0000000</a>	Transfer From Utility Fund - Capital	628,469.00	628,469.00	-	-	628,469.00
<a href="#">200-00-24011-0000000</a>	Transfer From General Fund - Police Veh	15,000.00	15,000.00	-	-	15,000.00
<a href="#">200-00-24013-0000000</a>	Transfer From General Fund - Infrastructure	349,809.00	349,809.00	-	-	349,809.00
<a href="#">200-00-24104-0000000</a>	Other - Proceeds GLO	2,280,000.00	2,280,000.00	61,877.00	129,377.00	2,150,623.00
<a href="#">200-00-24203-F4332DR</a>	FEMA Grant Revenue - Impact Fees	100,000.00	100,000.00	-	-	100,000.00
<a href="#">200-00-24302-7217320</a>	Grant Funds - CDBG Baja 7320	56,985.00	56,985.00	-	79,257.26	(22,272.26)
<a href="#">200-00-24500-0000000</a>	Interest Earned on Investments	-	-	29.38	67.75	(67.75)
<a href="#">200-00-24501-0062715</a>	Interest Earned on Investments - 2017A	30.00	30.00	0.48	3.49	26.51
<a href="#">200-00-24502-0073740</a>	Interest Earned on Investments - 2017B	70.00	70.00	3.15	26.49	43.51
<a href="#">200-00-24700-0000000</a>	Use of Surplus Funds	942,612.00	942,612.00	-	-	942,612.00
	<b>Revenue Total:</b>	<b>4,532,975.00</b>	<b>4,532,975.00</b>	<b>61,910.01</b>	<b>208,731.99</b>	<b>4,324,243.01</b>

Expense						
<a href="#">200-20-26002-7217320</a>	Grant Admin - Baja Project - CDBG 7320	3,325.00	3,325.00	-	3,325.00	-
<a href="#">200-20-26003-0178366</a>	Grant Admin Expenses - GLO All Projects	108,360.00	108,360.00	10,472.00	10,472.00	97,888.00
<a href="#">200-20-26102-0062715</a>	Engineering - Water Plant #3 Imp - TWDB	34,000.00	34,000.00	-	26,736.01	7,263.99
<a href="#">200-20-26104-0000000</a>	Engineering - Waterline Replace Houston St	-	-	-	10,942.40	(10,942.40)
<a href="#">200-20-26107-0062715</a>	Engineering - Downtown SH 105 Imp - TWDB	15,000.00	15,000.00	-	-	15,000.00
<a href="#">200-20-26117-0178366</a>	Engineering - All GLO	175,000.00	175,000.00	51,405.00	51,405.00	123,595.00
<a href="#">200-20-26120-0000000</a>	Engineering - W/P Bleach Conversion 2&3	50,000.00	50,000.00	-	-	50,000.00
<a href="#">200-20-26401-0178366</a>	Water System - W/P #3 Generator - GLO	501,000.00	501,000.00	-	-	501,000.00
<a href="#">200-20-26402-0062715</a>	Water System - Downtown SH 105 Water Line TWDB	91,300.00	91,300.00	-	31,117.50	60,182.50
<a href="#">200-20-26404-0062715</a>	Water System - Water Plant #3 Imp TWDB	996,550.00	996,550.00	-	280,490.00	716,060.00
<a href="#">200-20-26408-7217320</a>	Water System - Baja MLK Water & Drain 7320	38,000.00	38,000.00	-	37,799.41	200.59
<a href="#">200-20-26409-0000000</a>	Water System - Bleach Conversion 2&3	311,000.00	311,000.00	-	-	311,000.00
<a href="#">200-20-26509-0000000</a>	Roadway System - Streets / Sidewalks	508,000.00	508,000.00	-	3,018.75	504,981.25
<a href="#">200-20-26704-0000000</a>	Capital Outlay - Utility Projects Prev Maint	255,800.00	255,800.00	-	5,036.25	250,763.75
<a href="#">200-20-26707-0178366</a>	Capital Outlay - Baja / MLK GLO	722,600.00	722,600.00	-	-	722,600.00
<a href="#">200-20-26712-0178366</a>	Capital Outlay - Anders Branch GLO	668,040.00	668,040.00	-	-	668,040.00
<a href="#">200-20-26713-0178366</a>	Capital Outlay - GLO Environmental	15,000.00	15,000.00	-	-	15,000.00
<a href="#">200-20-26714-0178366</a>	Capital Outlay - GLO Acquisition - Land	40,000.00	40,000.00	-	-	40,000.00
	<b>Expense Total:</b>	<b>4,532,975.00</b>	<b>4,532,975.00</b>	<b>61,877.00</b>	<b>460,342.32</b>	<b>4,072,632.68</b>
	<b>Fund: 200 - Capital Projects Surplus (Deficit):</b>	<b>-</b>	<b>-</b>	<b>33.01</b>	<b>(251,610.33)</b>	

Fund: 300 - Water & Sewer

Revenue						
<a href="#">300-00-34110-0000000</a>	Water Revenue	812,000.00	812,000.00	49,896.69	359,354.67	452,645.33
<a href="#">300-00-34130-0000000</a>	Surface Water Revenue	8,200.00	8,200.00	502.53	3,883.81	4,316.19
<a href="#">300-00-34150-0000000</a>	Disconnect Reconnect	11,000.00	11,000.00	118.56	3,191.35	7,808.65
<a href="#">300-00-34160-0000000</a>	Sewer Revenue	787,700.00	787,700.00	51,065.71	353,451.11	434,248.89
<a href="#">300-00-34170-0000000</a>	Tap Fees/Inspections	300,000.00	300,000.00	43,250.00	336,112.00	(36,112.00)
<a href="#">300-00-34180-0000000</a>	Grease Trap Inspections	19,300.00	19,300.00	1,850.00	11,400.00	7,900.00
<a href="#">300-00-34190-0000000</a>	Late Charges	17,500.00	17,500.00	1,488.44	10,275.51	7,224.49
<a href="#">300-00-34200-0000000</a>	Returned Check Fee	1,150.00	1,150.00	234.90	928.57	221.43
<a href="#">300-00-34210-0000000</a>	Backflow Testing	16,000.00	16,000.00	-	-	16,000.00

Budget Summary - 03/2022

		For Fiscal: 2021-2022 Period Ending: 03/31/2022				
	Original	Current			Budget	
	Total Budget	Total Budget	MTD Activity	YTD Activity	Remaining	
<a href="#">300-00-34220-0000000</a>	Solid Waste Revenue	190,000.00	190,000.00	16,609.68	98,853.20	91,146.80
<a href="#">300-00-34310-0000000</a>	Sales Tax Revenue for Solid Waste	15,000.00	15,000.00	1,360.59	8,112.94	6,887.06
<a href="#">300-00-34320-0000000</a>	Groundwater Reduction Revenue	195,000.00	195,000.00	11,845.35	91,614.60	103,385.40
<a href="#">300-00-34420-0000000</a>	Impact Fees - Capital Cost	100,000.00	100,000.00	-	-	100,000.00
<a href="#">300-00-34430-0000000</a>	Interest Income	450.00	450.00	61.12	344.81	105.19
<a href="#">300-00-34440-0000000</a>	Interest earned on Investments	500.00	500.00	172.77	255.30	244.70
<a href="#">300-00-34450-0000000</a>	Meter Box Replacement	1,500.00	1,500.00	-	885.00	615.00
<a href="#">300-00-34460-0000000</a>	EndPoint Charge	500.00	500.00	-	185.00	315.00
<a href="#">300-00-34470-0000000</a>	Miscellaneous Revenue & ETS Revenue	10,500.00	10,500.00	880.00	5,468.75	5,031.25
<a href="#">300-00-34530-0000000</a>	Utility Contracts	-	-	0.02	1,297.57	(1,297.57)
<b>Revenue Total:</b>		<b>2,486,300.00</b>	<b>2,486,300.00</b>	<b>179,336.36</b>	<b>1,285,614.19</b>	<b>1,200,685.81</b>

Expense

<a href="#">300-30-36102-0000000</a>	Personnel - Health Insurance	43,000.00	43,000.00	3,868.12	20,997.25	22,002.75
<a href="#">300-30-36103-0000000</a>	Personnel - Unemployment Insurance	500.00	500.00	(314.77)	8.90	491.10
<a href="#">300-30-36104-0000000</a>	Personnel - Workers Comp	5,200.00	5,200.00	322.33	3,105.85	2,094.15
<a href="#">300-30-36105-0000000</a>	Personnel - Dental & Vision Insurance	3,200.00	3,200.00	310.50	1,575.71	1,624.29
<a href="#">300-30-36106-0000000</a>	Personnel - Life & AD&D Insurance	1,000.00	1,000.00	-	275.63	724.37
<a href="#">300-30-36107-0000000</a>	Personnel - Crime Insurance	500.00	500.00	40.71	244.26	255.74
<a href="#">300-30-36108-0000000</a>	Personnel - Retirement Expense	24,000.00	24,000.00	-	9,643.85	14,356.15
<a href="#">300-30-36110-0000000</a>	Personnel - Payroll Taxes	21,000.00	21,000.00	-	7,307.80	13,692.20
<a href="#">300-30-36111-0000000</a>	Personnel - Wages	314,000.00	314,000.00	32,120.10	162,395.32	151,604.68
<a href="#">300-30-36112-0000000</a>	Personnel - Overtime	5,000.00	5,000.00	840.16	2,666.64	2,333.36
<a href="#">300-30-36113-0000000</a>	Personnel - COLA	5,600.00	5,600.00	-	-	5,600.00
<a href="#">300-30-36114-0000000</a>	Personnel - Dependent Insurance	16,200.00	16,200.00	-	-	16,200.00
<a href="#">300-30-36202-0000000</a>	Contract Services - General Consultant Fees	10,000.00	10,000.00	-	25.00	9,975.00
<a href="#">300-30-36203-0000000</a>	Contract Services - Legal Fees	15,000.00	15,000.00	-	-	15,000.00
<a href="#">300-30-36204-0000000</a>	Contract Services - Engineering	75,000.00	75,000.00	-	55,581.80	19,418.20
<a href="#">300-30-36208-0000000</a>	Contract Services - Operator	115,000.00	115,000.00	9,445.00	47,225.00	67,775.00
<a href="#">300-30-36209-0000000</a>	Contract Services - Billing & Collections	33,000.00	33,000.00	2,034.90	26,795.56	6,204.44
<a href="#">300-30-36210-0000000</a>	Contract Services - Backflow Testing	16,000.00	16,000.00	-	-	16,000.00
<a href="#">300-30-36211-0000000</a>	Contract Services - Testing	15,000.00	15,000.00	1,051.92	4,717.84	10,282.16
<a href="#">300-30-36212-0000000</a>	Contract Services - Sales Tax for Solid Waste	15,000.00	15,000.00	1,361.09	8,121.17	6,878.83
<a href="#">300-30-36214-0000000</a>	Contract Services - Sludge Hauling	34,000.00	34,000.00	7,020.00	14,430.00	19,570.00
<a href="#">300-30-36215-0000000</a>	Contract Services - Printing	600.00	600.00	183.32	595.39	4.61
<a href="#">300-30-36216-0000000</a>	Contract Services - Postage	1,000.00	1,000.00	-	222.96	777.04
<a href="#">300-30-36217-0000000</a>	Contract Services - Telephone	9,500.00	9,500.00	616.66	4,258.06	5,241.94
<a href="#">300-30-36218-0000000</a>	Contract Services - Tap Fees & Inspections	75,000.00	75,000.00	1,665.00	20,935.47	54,064.53
<a href="#">300-30-36221-0000000</a>	Contract Services - Garbage Pickup	185,000.00	185,000.00	16,422.24	83,514.19	101,485.81
<a href="#">300-30-36302-0000000</a>	Communications - Advertising/Promotion	1,500.00	1,500.00	-	-	1,500.00
<a href="#">300-30-36303-0000000</a>	Permits & Licenses	46,000.00	46,000.00	-	18,400.70	27,599.30
<a href="#">300-30-36307-0000000</a>	Dues & Subscriptions	2,000.00	2,000.00	-	80.00	1,920.00
<a href="#">300-30-36400-0000000</a>	Supplies & Equipment	600.00	600.00	-	159.37	440.63
<a href="#">300-30-36401-0000000</a>	Supplies & Equipment - Chemicals	34,000.00	34,000.00	2,384.64	11,152.66	22,847.34
<a href="#">300-30-36402-0000000</a>	Supplies & Equipment - Copier / Fax Machine	2,000.00	2,000.00	384.82	907.35	1,092.65
<a href="#">300-30-36403-0000000</a>	Supplies & Equipment - Operating Supplies	80,000.00	80,000.00	361.94	23,342.53	56,657.47
<a href="#">300-30-36404-0000000</a>	Supplies & Equipment - Uniforms	4,500.00	4,500.00	286.97	1,687.08	2,812.92
<a href="#">300-30-36406-0000000</a>	Supplies & Equipment - Computer Technology	28,000.00	28,000.00	1,259.60	5,436.83	22,563.17
<a href="#">300-30-36407-0000000</a>	Groundwater Reduction Expenses	100.00	100.00	-	634.50	(534.50)
<a href="#">300-30-36502-0000000</a>	Staff Development - Travel & Training	5,500.00	5,500.00	-	1,510.00	3,990.00
<a href="#">300-30-36503-0000000</a>	Staff Development - Employee Relations	1,000.00	1,000.00	-	122.74	877.26
<a href="#">300-30-36601-0000000</a>	Maintenance - Repairs & Maintenance	175,000.00	175,000.00	(6,367.24)	98,891.57	76,108.43
<a href="#">300-30-36602-0000000</a>	Maintenance - Vehicle Repair and Maint.	3,000.00	3,000.00	203.41	675.60	2,324.40
<a href="#">300-30-36604-0000000</a>	Maintenance - Water & Sewer Items	10,000.00	10,000.00	-	1,340.33	8,659.67
<a href="#">300-30-36605-0000000</a>	Maintenance - Gas & Oil	7,750.00	7,750.00	490.41	3,349.73	4,400.27
<a href="#">300-30-36701-0000000</a>	Insurance Expense - Liability Insurance	3,800.00	3,800.00	(1.35)	1,380.06	2,419.94
<a href="#">300-30-36702-0000000</a>	Insurance Expense - Property Insurance	30,000.00	30,000.00	2,455.34	14,782.68	15,217.32
<a href="#">300-30-36801-0000000</a>	Utilities Expense - Gas For Generators	1,200.00	1,200.00	60.94	514.01	685.99
<a href="#">300-30-36802-0000000</a>	Utilities Expense - Water Plants	82,000.00	82,000.00	6,829.28	42,249.64	39,750.36
<a href="#">300-30-36803-0000000</a>	Utilities Expense - WWTP	60,000.00	60,000.00	26.72	488.97	59,511.03
<a href="#">300-30-36804-0000000</a>	Utilities Expense - Lift Stations	20,000.00	20,000.00	1,456.15	8,524.79	11,475.21
<a href="#">300-30-36900-0000000</a>	Capital Outlay	10,000.00	10,000.00	-	-	10,000.00
<a href="#">300-30-37000-0000000</a>	Utility Projects - Prev Maint	76,581.00	76,581.00	-	7,373.30	69,207.70
<a href="#">300-30-37003-0000000</a>	Utility Projects - Impact Fees Transfer to CPF	100,000.00	100,000.00	-	-	100,000.00
<a href="#">300-30-37101-0000000</a>	Miscellaneous Expenses - Misc	-	-	(3.01)	121.89	(121.89)
<a href="#">300-30-37102-0000000</a>	Miscellaneous Expenses - Bank Charges	35,000.00	35,000.00	2,673.65	17,811.72	17,188.28
<a href="#">300-30-37205-0000000</a>	Other Expense - Transfer to Capital Projects	628,469.00	628,469.00	-	-	628,469.00
<b>Expense Total:</b>		<b>2,486,300.00</b>	<b>2,486,300.00</b>	<b>89,489.55</b>	<b>735,581.70</b>	<b>1,750,718.30</b>
<b>Fund: 300 - Water &amp; Sewer Surplus (Deficit):</b>		<b>-</b>	<b>-</b>	<b>89,846.81</b>	<b>550,032.49</b>	

Fund: 400 - MEDC

Revenue

<a href="#">400-00-44110-0000000</a>	Sales Tax Revenue	1,000,000.00	1,000,000.00	79,693.81	578,843.09	421,156.91
<a href="#">400-00-44230-0000000</a>	Interest Income	4,000.00	4,000.00	163.55	534.61	3,465.39
<a href="#">400-00-44240-0000000</a>	Miscellaneous Income	250.00	250.00	-	-	250.00
<a href="#">400-00-44300-0000000</a>	Events Revenue	-	-	2,365.00	10,475.00	(10,475.00)
<b>Revenue Total:</b>		<b>1,004,250.00</b>	<b>1,004,250.00</b>	<b>82,222.36</b>	<b>589,852.70</b>	<b>414,397.30</b>

## Budget Summary - 03/2022

For Fiscal: 2021-2022 Period Ending: 03/31/2022

Expense	Original Total Budget	Current Total Budget	For Fiscal: 2021-2022 Period Ending: 03/31/2022		Budget Remaining	
			MTD Activity	YTD Activity		
<b>Expense</b>						
<a href="#">400-40-46103-0000000</a>	Public Infrastructure - Downtown Dev. Imp.	172,250.00	172,250.00	-	3,566.05	168,683.95
<a href="#">400-40-46104-0000000</a>	Public Infrastructure - Utility Extensions	50,000.00	50,000.00	-	-	50,000.00
<a href="#">400-40-46107-0000000</a>	Public Infrastructure - Transfer to Capital Proj	160,000.00	160,000.00	-	-	160,000.00
<a href="#">400-40-46111-0000000</a>	Public Infrastructure - Streets & Sidewalks	40,000.00	40,000.00	-	-	40,000.00
<a href="#">400-40-46205-0000000</a>	Business & Development - Sales Tax Reimb	250,000.00	250,000.00	20,833.34	125,000.00	125,000.00
<a href="#">400-40-46206-0000000</a>	Business & Development - Econ Dev Grant Prog	20,000.00	20,000.00	-	5,000.00	15,000.00
<a href="#">400-40-46302-0000000</a>	Quality of Life - Removal of Blight	15,000.00	15,000.00	-	-	15,000.00
<a href="#">400-40-46303-0000000</a>	Quality of Life - Events	40,000.00	32,000.00	-	-	32,000.00
<a href="#">400-40-46304-0000000</a>	Quality of Life - Neighborhood Water Party	2,500.00	2,500.00	-	-	2,500.00
<a href="#">400-40-46308-0000000</a>	Quality of Life - Light up Montgomery	4,000.00	2,848.99	-	2,848.99	-
<a href="#">400-40-46310-0000000</a>	Quality of Life - Mudbugs and Music	-	8,000.00	8,300.00	8,300.00	(300.00)
<a href="#">400-40-46311-0000000</a>	Quality of Life - Christmas Parade	10,000.00	6,826.47	-	6,826.47	-
<a href="#">400-40-46312-0000000</a>	Quality of Life - Contests / Prizes	4,000.00	4,000.00	-	31.05	3,968.95
<a href="#">400-40-46313-0000000</a>	Quality of Life - Events - Equipment	10,000.00	19,956.85	90.00	4,964.78	14,992.07
<a href="#">400-40-46314-0000000</a>	Quality of Life - Montgomery Quilt Walk	10,000.00	10,000.00	-	415.95	9,584.05
<a href="#">400-40-46315-0000000</a>	Quality of Life - Montgomery Antiques Festival	10,000.00	10,000.00	-	-	10,000.00
<a href="#">400-40-46316-0000000</a>	Quality of Life - Movie Night	2,500.00	2,500.00	-	356.80	2,143.20
<a href="#">400-40-46318-0000000</a>	Quality of Life - Pet Parade	5,000.00	5,000.00	-	1,344.47	3,655.53
<a href="#">400-40-46319-0000000</a>	Quality of Life - Montgomery Fall Festival	-	-	-	8,000.00	(8,000.00)
<a href="#">400-40-46320-0000000</a>	Quality of Life - Snow in Historic Mont TX	20,000.00	14,367.69	-	14,367.69	-
<a href="#">400-40-46321-0000000</a>	Quality of Life - Lonestar Flag Fest	10,000.00	10,000.00	2,804.71	2,804.71	7,195.29
<a href="#">400-40-46322-0000000</a>	Quality of Life - Downtown Enhancement Proj	30,000.00	30,000.00	-	-	30,000.00
<a href="#">400-40-46338-0000000</a>	Quality of Life - Fall Heritage Festival	10,000.00	10,000.00	-	-	10,000.00
<a href="#">400-40-46339-0000000</a>	Quality of Life - Trick or Treat Historic Mont.	5,000.00	5,000.00	-	1,441.08	3,558.92
<a href="#">400-40-46500-0000000</a>	Marketing and Tourism - Category IV	-	-	-	383.84	(383.84)
<a href="#">400-40-46505-0000000</a>	Marketing and Tourism - Brochures / Printed Lit	4,000.00	4,000.00	-	-	4,000.00
<a href="#">400-40-46511-0000000</a>	Marketing and Tourism - Website	6,500.00	6,500.00	150.00	935.34	5,564.66
<a href="#">400-40-46514-0000000</a>	Marketing and Tourism - Social Media Advertising	3,000.00	3,000.00	71.53	428.00	2,572.00
<a href="#">400-40-46515-0000000</a>	Marketing and Tourism - Historical Signage	5,000.00	5,000.00	-	-	5,000.00
<a href="#">400-40-46601-0000000</a>	Administration - Transfers to General Fund	55,000.00	55,000.00	4,583.34	27,500.00	27,500.00
<a href="#">400-40-46603-0000000</a>	Administration - Miscellaneous Expenses	500.00	500.00	143.75	173.74	326.26
<a href="#">400-40-46604-0000000</a>	Administration - Consulting/Professional Serv	40,000.00	40,000.00	4,500.00	24,750.00	15,250.00
<a href="#">400-40-46607-0000000</a>	Administration - Travel & Trainings Expenses	10,000.00	10,000.00	34.22	940.49	9,059.51
	<b>Expense Total:</b>	<b>1,004,250.00</b>	<b>1,004,250.00</b>	<b>41,510.89</b>	<b>240,379.45</b>	<b>763,870.55</b>
	<b>Fund: 400 - MEDC Surplus (Deficit):</b>	<b>-</b>	<b>-</b>	<b>40,711.47</b>	<b>349,473.25</b>	
<b>Fund: 500 - Debt Service</b>						
<b>Revenue</b>						
<a href="#">500-00-54110-0000000</a>	Taxes & Franchise Fees - Ad Valorem Taxes	485,090.00	485,090.00	2,605.66	484,337.17	752.83
<a href="#">500-00-54120-0000000</a>	Taxes & Franchise Fees - Penalty & Interest	5,000.00	5,000.00	(301.52)	380.20	4,619.80
<a href="#">500-00-54420-0000000</a>	Other Revenues - Interest on Investments	-	-	3.05	36.17	(36.17)
<a href="#">500-00-54500-0000000</a>	Use of Surplus Funds	135,660.00	135,660.00	-	-	135,660.00
	<b>Revenue Total:</b>	<b>625,750.00</b>	<b>625,750.00</b>	<b>2,307.19</b>	<b>484,753.54</b>	<b>140,996.46</b>
<b>Expense</b>						
<a href="#">500-50-56220-0000000</a>	Debt Service Payments - Int. Payments on Note	193,250.00	193,250.00	-	99,894.75	93,355.25
<a href="#">500-50-56230-0000000</a>	Debt Service Payments - Paying Agent Fees	2,500.00	2,500.00	-	489.91	2,010.09
<a href="#">500-50-56250-0000000</a>	Debt Service Payments - Principal Payments	430,000.00	430,000.00	-	430,000.00	-
	<b>Expense Total:</b>	<b>625,750.00</b>	<b>625,750.00</b>	<b>-</b>	<b>530,384.66</b>	<b>95,365.34</b>
	<b>Fund: 500 - Debt Service Surplus (Deficit):</b>	<b>-</b>	<b>-</b>	<b>2,307.19</b>	<b>(45,631.12)</b>	
<b>Fund: 700 - Court Security</b>						
<b>Revenue</b>						
<a href="#">700-00-74110-0000000</a>	Court Fines & Forfeitures - Court Security Fees	3,500.00	3,500.00	97.12	300.80	3,199.20
	<b>Revenue Total:</b>	<b>3,500.00</b>	<b>3,500.00</b>	<b>97.12</b>	<b>300.80</b>	<b>3,199.20</b>
<b>Expense</b>						
<a href="#">700-70-76120-0000000</a>	Contracted Services - Security Services	0	0	75	300	-300
<a href="#">700-70-76340-0000000</a>	Ballif Transfer to General Fund	2,500.00	2,500.00	-	-	2,500.00
	<b>Expense Total:</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>75.00</b>	<b>300.00</b>	<b>2,200.00</b>
	<b>Fund: 700 - Court Security Surplus (Deficit):</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>22.12</b>	<b>0.80</b>	
<b>Fund: 750 - Court Technology</b>						
<b>Revenue</b>						
<a href="#">750-00-74120-0000000</a>	Court Technology Fees	5,000.00	5,000.00	129.49	437.05	4,562.95
<a href="#">750-00-74210-0000000</a>	Interest Income	-	-	0.70	4.07	(4.07)
<a href="#">750-00-74500-0000000</a>	Use of Surplus Funds	7,710.00	7,710.00	-	-	7,710.00
	<b>Revenue Total:</b>	<b>12,710.00</b>	<b>12,710.00</b>	<b>130.19</b>	<b>441.12</b>	<b>12,268.88</b>
<b>Expense</b>						
<a href="#">750-75-76240-0000000</a>	Contract Services - Computer Website Services	12,710.00	12,710.00	-	-	12,710.00
	<b>Expense Total:</b>	<b>12,710.00</b>	<b>12,710.00</b>	<b>-</b>	<b>-</b>	<b>12,710.00</b>
	<b>Fund: 750 - Court Technology Surplus (Deficit):</b>	<b>-</b>	<b>-</b>	<b>130.19</b>	<b>441.12</b>	
<b>Fund: 800 - Hotel Occupancy</b>						
<b>Revenue</b>						
<a href="#">800-00-84110-0000000</a>	Taxes and Franchise Fees - Hotel Occupancy Taxes	12,500.00	12,500.00	-	2,100.00	10,400.00
<a href="#">800-00-84210-0000000</a>	Other Revenues - Interest on Checking	3.00	3.00	0.62	1.84	1.16
	<b>Revenue Total:</b>	<b>12,503.00</b>	<b>12,503.00</b>	<b>0.62</b>	<b>2,101.84</b>	<b>10,401.16</b>
<b>Expense</b>						
<a href="#">800-80-86200-0000000</a>	Tourism Expenses	7,800.00	7,800.00	-	-	7,800.00
<a href="#">800-80-86300-0000000</a>	Miscellaneous Expenses	4,700.00	4,700.00	-	-	4,700.00

Expense Total:	12,500.00	12,500.00	-	-	12,500.00
Fund: 800 - Hotel Occupancy Surplus (Deficit):	3.00	3.00	0.62	2,101.84	
Total Surplus (Deficit):	1,709.00	1,709.00	97,616.35	1,520,338.42	



**Group Summary**

Account Type	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 100 - General Fund</b>					
Revenue	5,406,080.00	5,406,080.00	328,843.29	3,169,995.34	2,236,084.66
Expense	5,405,374.00	5,405,374.00	364,278.35	2,254,464.97	3,150,909.03
<b>Fund: 100 - General Fund Surplus (Deficit):</b>	<b>706.00</b>	<b>706.00</b>	<b>(35,435.06)</b>	<b>915,530.37</b>	<b>(914,824.37)</b>
<b>Fund: 200 - Capital Projects</b>					
Revenue	4,532,975.00	4,532,975.00	61,910.01	208,731.99	4,324,243.01
Expense	4,532,975.00	4,532,975.00	61,877.00	460,342.32	4,072,632.68
<b>Fund: 200 - Capital Projects Surplus (Deficit):</b>	<b>-</b>	<b>-</b>	<b>33.01</b>	<b>(251,610.33)</b>	<b>251,610.33</b>
<b>Fund: 300 - Water &amp; Sewer</b>					
Revenue	2,486,300.00	2,486,300.00	179,336.36	1,285,614.19	1,200,685.81
Expense	2,486,300.00	2,486,300.00	89,489.55	735,581.70	1,750,718.30
<b>Fund: 300 - Water &amp; Sewer Surplus (Deficit):</b>	<b>-</b>	<b>-</b>	<b>89,846.81</b>	<b>550,032.49</b>	<b>(550,032.49)</b>
<b>Fund: 400 - MEDC</b>					
Revenue	1,004,250.00	1,004,250.00	82,222.36	589,852.70	414,397.30
Expense	1,004,250.00	1,004,250.00	41,510.89	240,379.45	763,870.55
<b>Fund: 400 - MEDC Surplus (Deficit):</b>	<b>-</b>	<b>-</b>	<b>40,711.47</b>	<b>349,473.25</b>	<b>(349,473.25)</b>
<b>Fund: 500 - Debt Service</b>					
Revenue	625,750.00	625,750.00	2,307.19	484,753.54	140,996.46
Expense	625,750.00	625,750.00	-	530,384.66	95,365.34
<b>Fund: 500 - Debt Service Surplus (Deficit):</b>	<b>-</b>	<b>-</b>	<b>2,307.19</b>	<b>(45,631.12)</b>	<b>45,631.12</b>
<b>Fund: 700 - Court Security</b>					
Revenue	3,500.00	3,500.00	97.12	300.80	3,199.20
Expense	2,500.00	2,500.00	75.00	300.00	2,200.00
<b>Fund: 700 - Court Security Surplus (Deficit):</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>22.12</b>	<b>0.80</b>	<b>999.20</b>
<b>Fund: 750 - Court Technology</b>					
Revenue	12,710.00	12,710.00	130.19	441.12	12,268.88
Expense	12,710.00	12,710.00	-	-	12,710.00
<b>Fund: 750 - Court Technology Surplus (Deficit):</b>	<b>-</b>	<b>-</b>	<b>130.19</b>	<b>441.12</b>	<b>(441.12)</b>
<b>Fund: 800 - Hotel Occupancy</b>					
Revenue	12,503.00	12,503.00	0.62	2,101.84	10,401.16
Expense	12,500.00	12,500.00	-	-	12,500.00
<b>Fund: 800 - Hotel Occupancy Surplus (Deficit):</b>	<b>3.00</b>	<b>3.00</b>	<b>0.62</b>	<b>2,101.84</b>	<b>(2,098.84)</b>
<b>Total Surplus (Deficit):</b>	<b>1,709.00</b>	<b>1,709.00</b>	<b>97,616.35</b>	<b>1,520,338.42</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
100 - General Fund	706.00	706.00	(35,435.06)	915,530.37	(914,824.37)
200 - Capital Projects	-	-	33.01	(251,610.33)	251,610.33
300 - Water & Sewer	-	-	89,846.81	550,032.49	(550,032.49)
400 - MEDC	-	-	40,711.47	349,473.25	(349,473.25)
500 - Debt Service	-	-	2,307.19	(45,631.12)	45,631.12
700 - Court Security	1,000.00	1,000.00	22.12	0.80	999.20
750 - Court Technology	-	-	130.19	441.12	(441.12)
800 - Hotel Occupancy	3.00	3.00	0.62	2,101.84	(2,098.84)
	<b>1,709.00</b>	<b>1,709.00</b>	<b>133,051.41</b>	<b>1,520,338.42</b>	



# City of Montgomery

## Debt Service Payments 04/01/2022 - 04/01/2023

### Debt Service Payment Due 09/01/2022

First National Bank of Huntsville	2015 - Refunding	09/01/2022	0.00	3,647.50	3,647.50
Bank of Texas	2017A - WS&D	09/01/2022	0.00	4,742.25	4,742.25
Bank of Texas	2017B - WS&D	09/01/2022	0.00	9,521.25	9,521.25
Amegy Bank of Texas	2021 - Refunding	09/01/2022	0.00	75,425.00	75,425.00
<b>Total Due 09/01/2022</b>			<b>0.00</b>	<b>93,336.00</b>	<b>93,336.00</b>

### Debt Service Payment Due 03/01/2023

First National Bank of Huntsville	2015 - Refunding	03/01/2023	90,000.00	3,647.50	93,647.50
Bank of Texas	2017A - WS&D	03/01/2023	50,000.00	4,742.25	54,742.25
Bank of Texas	2017B - WS&D	03/01/2023	80,000.00	9,521.25	89,521.25
Amegy Bank of Texas	2021 - Refunding	03/01/2023	230,000.00	75,425.00	305,425.00
<b>Total Due 03/01/2023</b>			<b>450,000.00</b>	<b>93,336.00</b>	<b>543,336.00</b>

### City Total

<b>\$450,000.00</b>	<b>\$186,672.00</b>	<b>\$636,672.00</b>
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# Montgomery Police Department

Chief Anthony Solomon

## Activity Report

March 1, 2022 - March 31, 2022

### Patrol Division

Calls for Service	-	201
Total Reports	-	28
Citations Issued	-	125
Warnings Issued	-	245
Arrests	-	13
Accidents	-	7

### Personnel/Training

Officer Griffin attended Criminal Investigation/Street Patrol training in March.

Officers Lozano, Hensley and Graves attended Leadership for FTO training in March.

Lieutenant Belmares and Sergeant Hernandez attended Managing Traffic Enforcement training in March.

### Investigation Division

Total number of assigned cases to C.I.D. for the month: 8

### Breakdown by Offense Category

- DWI 4
- Drug Arrests/Citations 5
- Family Violence/Assault 2
- Criminal Mischief 2
- Unauthorized Use of MV 1
- Fraud 3
- Weapons Offenses 1
- Theft 2
- Assault on a Peace Officer 1
- Indency 1
- Driving While License Invalid 1

**Major Incidents**

No Major Incidents in March.

**Upcoming Events**

- April 20<sup>th</sup> – The Citizen’s Police Academy begins weekly for 8 weeks.
- April 29<sup>th</sup>-May 1<sup>st</sup> – Antiques Festival
- May 28<sup>th</sup> – Montgomery Homecoming Parade
- June 29<sup>th</sup> – CERT course begins for 9 weeks

**Traffic and Safety Initiatives**

- Our department participated in Impaired Driving Mobilization during the month of March. The aim of this TXDOT program is to take impaired drivers off the street.





**City of Montgomery**  
**Operations Report**  
**March 2022**  
**02/18/22 – 03/17/22**

## **District Alerts**

### **02/21/2022—Water Plant 2, Phase failure**

Upon arrival operator found facility running normal. Operator investigated the area and call out due to a power surge in the area.

### **02/23/2022 – Lift Station 3, Lift Pumps**

During regular facility check-in operator found lift pumps had ragged up with debris. Lift pump was pulled and cleaned. No further issues.

### **02/25/2022— WWTP1**

Operator was called out to facility due to clarifier bulking heavily. Pinnacle was notified and arrived at facility and found transfer line in aeration was clogged. The facility was cleared of the blockage and no further issues.

### **02/25/2022— WWTP1**

Operator was called out to facility due to blower 1 sending surge alert. Operator investigated the issue and reset facility equipment. No further issues, call out due to a possible power outage.

### **02/28/2022—Water Plant 2, GST**

Upon arrival operator found facility overflowing. Operator investigated the area and found a check valve on blower pump 2 leaking. Repairs were made and no issues were reported.

### **02/28/2022— WWTP2**

Upon arrival operator noticed the breaker on non-potable pump 1 is corroded and wires were heating. Repairs were made and no further issues were reported.

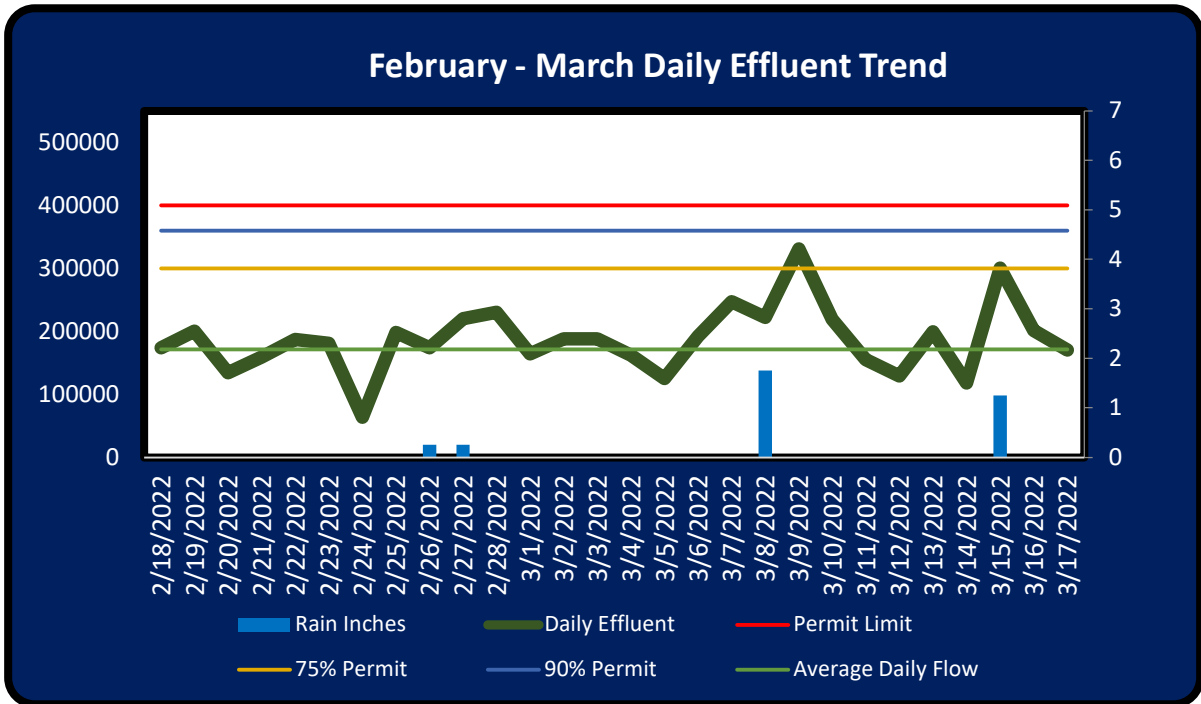
### **03/07/2022— Water quality, 602 Worsham**

Resident reported having poor water quality. Technician arrived at the location and flushed the nearest hydrants. No further issues were reported.

### **03/08/2022— Lift Station 3, High level**

Operator was called out to facility due to high wet well. Operator investigated the area and found lift pumps ragged. Maintenance was notified and cleared the pumps.

### Wastewater Plant Flow Detail



- Flow for the month of February - March was 5,231,000 gallons
- Daily peak flow was March 9, 2022 was 331,000 gallons
- Average Daily Flow 186,800 gallons
  - 3-month average flow 189,667 gallons
  - 47% of permitted capacity


Discharge Limitations

- Daily Average Flow 400,000 gallons (0.4 MGD)
- 2-Hour Peak Flow 833 gpm
- CBOD daily average 10 mg/l
- Total Suspended Solids (TSS) 15 mg/l
- Ammonium Nitrogen (NH3) 2 mg/l
- Chlorine Residual >1.0 mg/l < 4.0 mg/l
- The current permit expires 06/01/2022

*Effluent*

TSS, DO, E.Coli, NH3N, PH sample results were all comfortable within the parameters set by the State of Texas.

Buffalo Springs WWTP Effluent Monitoring Report

Effluent Permitted Values	Parameter		Measured	Excursion
Average Monthly T.S.S.	15	mg/l	2.00	no
Average Monthly NH3	2	mg/l	0.20	no
Minimal CL2 Residual	1	mg/l	1.12	no
Max CL2 Residual	4	mg/l	3.22	no
Rainfall for the Month		3.50	inches	

**There were no excursions for the month of March.**



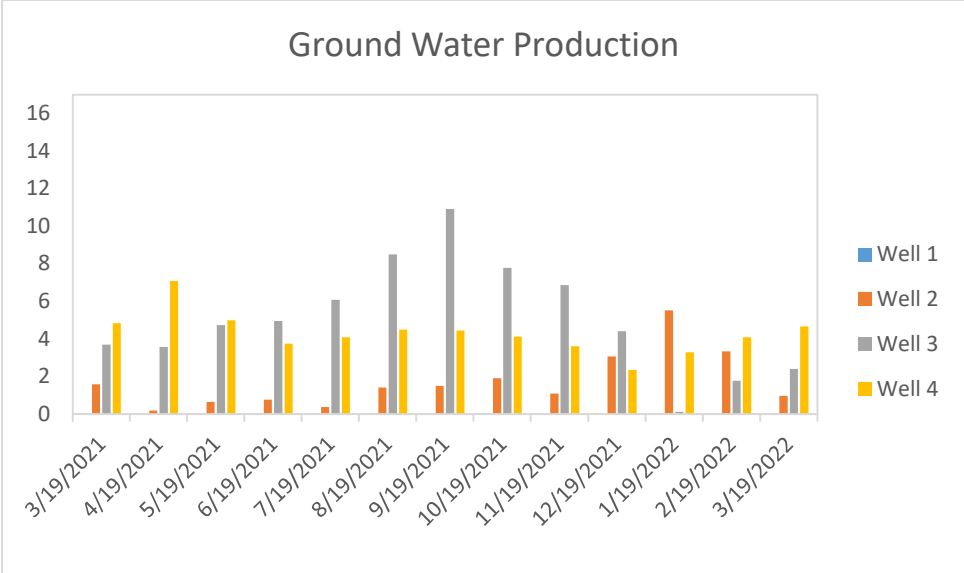
**Water Report:**

02/18/2022-03/17/2022

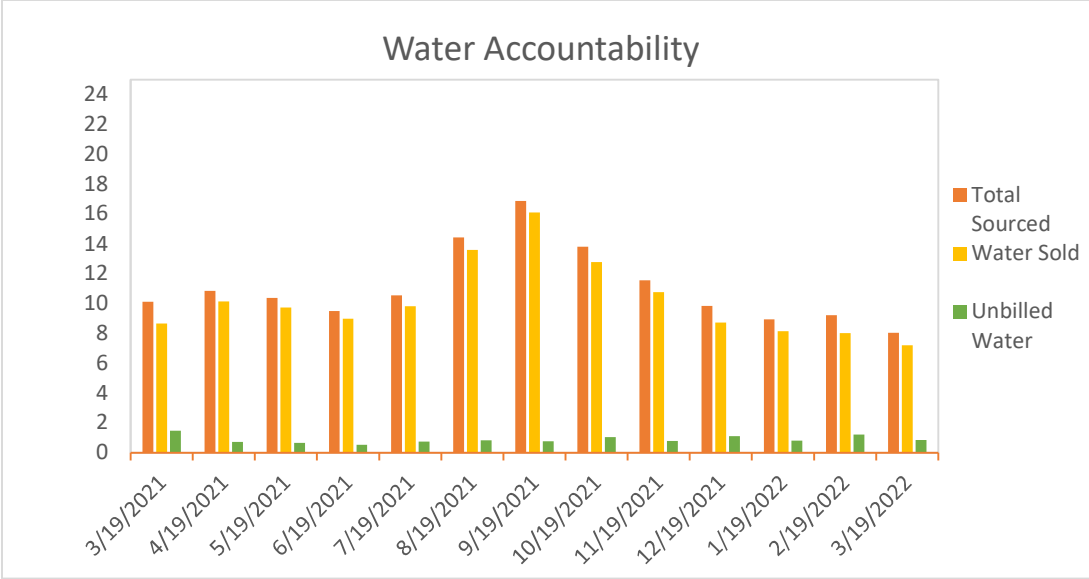
2022							
Well Name	Recorded Flow MGD	% of Total	Rating MGD/Day	YTD Pumpage MGD	YTD %	Permitted Value	Remaining Permit %
Well 2	0.977	12.16%	0.864	7.306	33.14%	92.930	88.30%
Well 3	2.394	29.79%	0.864	3.570	16.19%		
Well 4	4.665	58.05%	2.160	10.580	47.99%	90.000	88.24%
Total	8.036	100.00%	3.888	22.044	97%	182.930	
Flushing	0.525						
Subtotal	7.511						
Sold	7.184						
% Accounted	96%						

Accountability	
Total Water Sourced	8.036
Flushing	0.525
Subtotal	7.511
Sold	7.184
Accountability %	96%

CONNECTIONS	
School	12
Commercial Inside	172
Commercial Outside	1
Residential Inside	861
Residential Outside	29
Church	14
City	15
Hydrant	7
Multifamily	14
n/a	3
<b>Total</b>	<b>1128</b>



Date	Total	Well_1	Well_2	Well_3	Well_4
AVG	11.12	0.000	1.719	5.059	4.291
3/19/2021	8.527	0.000	1.580	3.693	4.830
4/19/2021	9.314	0.000	0.185	3.572	7.080
5/19/2021	10.103	0.000	0.642	4.734	4.989
6/19/2021	10.837	0.000	0.773	4.962	3.741
7/19/2021	10.365	0.000	0.372	6.073	4.093
8/19/2021	9.476	0.000	1.421	8.492	4.495
9/19/2021	10.538	0.000	1.490	10.916	4.451
10/19/2021	14.408	0.000	1.902	7.784	4.116
11/19/2021	16.857	0.000	1.088	6.855	3.602
12/19/2021	13.802	0.000	3.066	4.41	2.343
1/19/2022	11.545	0.000	5.511	0.124	3.281
2/19/2022	9.819	0.000	3.343	1.764	4.093
3/19/2022	8.916	0.000	0.977	2.394	4.665
Total	144.51	0.000	22.35	65.773	55.779



Date	Accountability	Unaccounted	Total Sourced	Water Sold	Flushing/Leaks	Unbilled Water
3/19/2021	94%	0.618	10.103	8.642	0.843	1.461
4/19/2021	97%	0.328	10.837	10.126	0.383	0.711
5/19/2021	96%	0.465	10.365	9.722	0.178	0.643
6/19/2021	96%	0.332	9.476	8.966	0.178	0.510
7/19/2021	94%	0.634	10.538	9.803	0.101	0.735
8/19/2021	98%	0.355	14.408	13.579	0.474	0.829
9/19/2021	97%	0.577	16.857	16.097	0.183	0.760
10/19/2021	94%	0.885	13.802	12.760	0.157	1.042
11/19/2021	95%	0.632	11.545	10.758	0.155	0.787
12/19/2021	91%	0.904	9.819	8.721	0.194	1.098
1/19/2022	96%	0.401	8.916	8.125	0.39	0.791
2/19/2022	103%	-0.237	9.200	8.002	1.435	1.198
3/19/2022	96%	0.327	8.036	7.184	0.525	0.852

## UTILITY/GENERAL FUND REPORT – MARCH 2022

TOTAL REVENUE	
Utilities	\$115,422.27
Permits	\$33,186.50
Vendor Permit	\$660.00
Flags Sold	\$271.00
Community Building/ Park Rentals	\$3,225.00
Community Building Deposit	\$300.00
PD Reimbursement- 100-11-16502	\$525.00
PD Reimbursement- AUR Hearing	\$10.00
PD Reimbursement- Larry Evans/ MM&MF	\$300.00
Due to Utility Fund	\$22,218.00
Golf Cart Fee	\$25.00
ROW Fees	\$4.08
Street Festival Permit	\$100.00
Goat Statues	\$800.00
Antiques Festival	\$2,365.00
Street Festival Deposit	\$300.00
Online Transaction Fees Web Payments	\$567.50
<b>Monthly Total:</b>	<b>\$180,279.35</b>

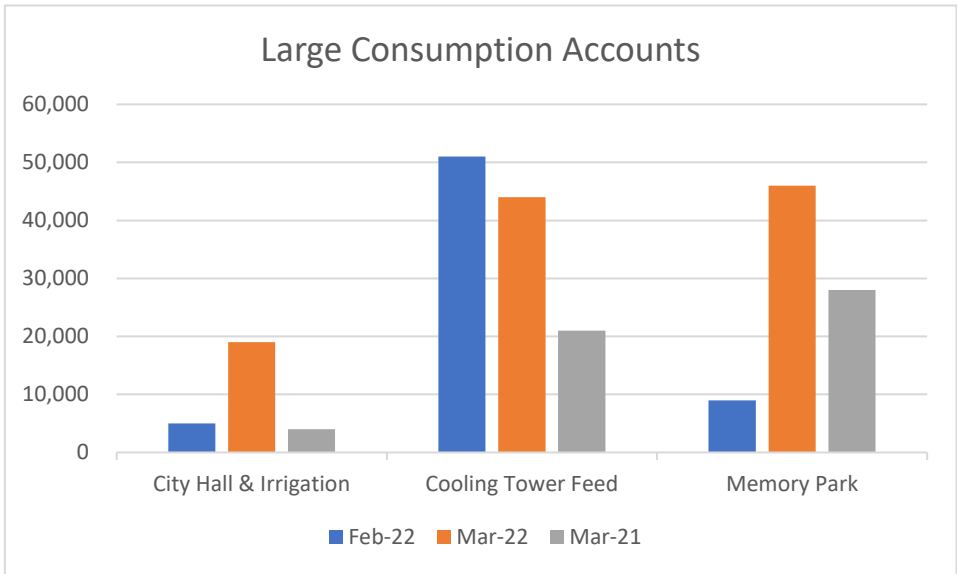
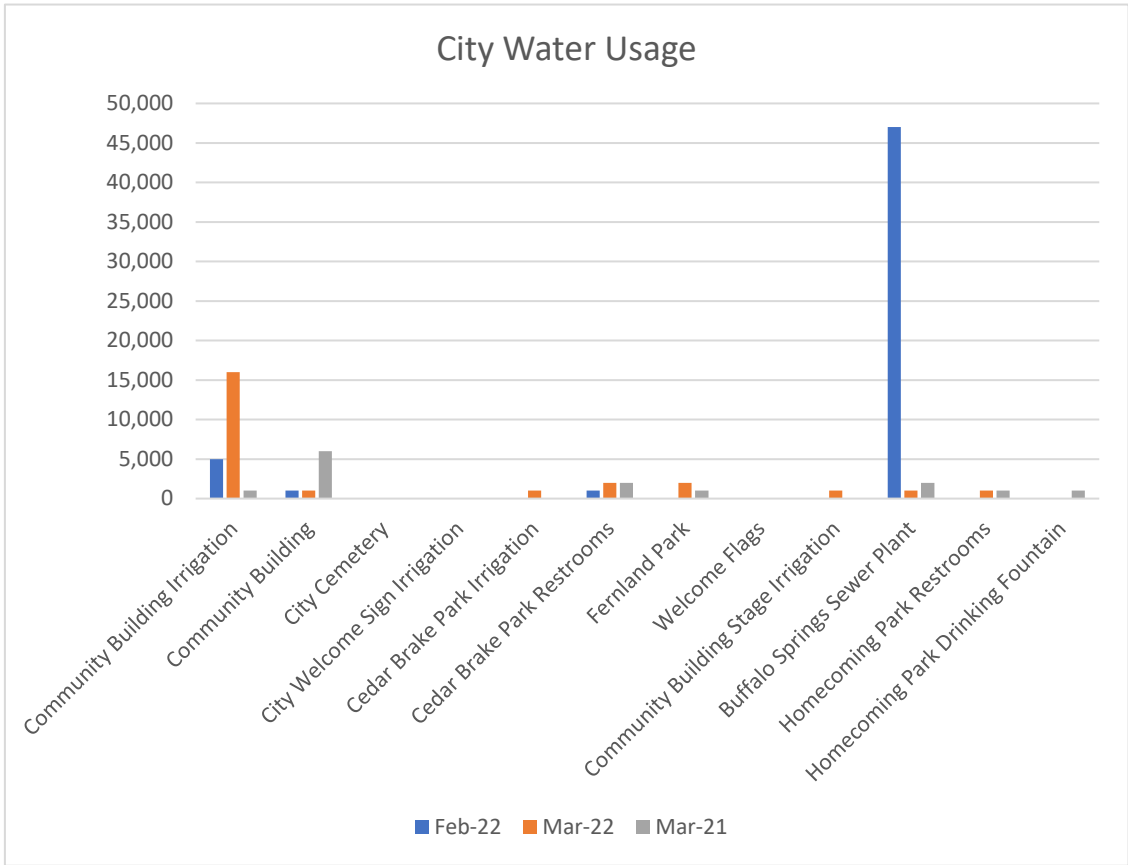


<b>ARREARS</b>			
	<b>60 Days</b>	<b>90 Days</b>	<b>120+ Days</b>
<b>Number of Accounts</b>	7	3	33
<b>Amount</b>	\$559.14	\$174.85	\$4,323.74
<b>GRAND TOTAL:</b>			<b>\$5,057.73</b>

<b>PERMITS</b>	
<b>Type</b>	<b>Permit Total</b>
Building-Residential	7
Building-Commercial	2
Plumbing	25
New Occupancy	1
Irrigation	3
Generator	3
Pool	2
Solar	1
Mechanical	13
Electrical	19
<b>TOTAL</b>	<b>76</b>

<b>UTILITIES</b>	
New Water Accts.	30
Disconnected Water Accts.	11
<b>Total Number of Active Accts.</b>	<b>992</b>

CITY ACCOUNT WATER USAGE				
ACCOUNT NAME	ACCT #	Feb-22	Mar-22	Mar-21
Community Building Irrigation	(01-8732-00)	5,000	16,000	1,000
Community Building	(01-0130-00)	1,000	1,000	6,000
City Cemetery	(01-1110-00)	0	0	0
City Welcome Sign Irrigation	(01-8733-00)	0	0	0
Cedar Brake Park Irrigation	(01-8736-00)	0	1,000	0
Cedar Brake Park Restrooms	(01-8735-00)	1,000	2,000	2,000
Ferland Park	(01-8737-00)	0	2,000	1,000
Welcome Flags	(01-8734-00)	0	0	0
Community Building Stage Irrigation	(01-6180-00)	0	1,000	0
Buffalo Springs Sewer Plant	(01-8821-00)	47,000	1,000	2,000
Homecoming Park Restrooms	(01-8820-00)	0	1,000	1,000
Homecoming Park Drinking Fountain	(01-8738-00)	0	0	1,000
City Hall & Irrigation	(01-6190-00)	5,000	19,000	4,000
Cooling Tower Feed	(01-0355-00)	51,000	44,000	21,000
Memory Park	(01-5885-00)	9,000	46,000	28,000





April 21, 2022

The Honorable Mayor and City Council  
City of Montgomery  
101 Old Plantersville Road  
Montgomery, Texas 77316

Re: Monthly Engineering Report  
City Council Meeting April 26, 2022

Dear Mayor and Council:

The following is a brief summary that describes our activities since the March 29, 2022 Council Meeting:

**Capital Projects:**

- 1. Downtown Waterline Replacement** – It is our understanding the contractor has addressed all punch list items identified at the final inspection and we are coordinating with Jones | Carter to obtain all required close out documents. Additionally, we were made aware of some issues with asphalt near In Stitch Drapery. The contractor is working to address these issues.
- 2. Water Plant No. 3 Improvements** –The contractor is continuing construction of the ground storage tank, hydropneumatic tank, and cooling tower. We have received Pay Estimate No. 3 in the amount of \$225,261.00 enclosed as **Attachment 01**. We have also received Change Order No. 2 in the amount of \$4,617.69 to remove and replace existing concrete paving around the existing cooling tower. Below are photos of the progress of work as of April 9, 2022.





Honorable Mayor and City Council  
 City of Montgomery  
 Page 2 of 4  
 April 21, 2022

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### 3. GLO Projects

- a. **Ander's Branch Drainage Improvements** – We are working with Jones Carter, GrantWorks, and City Staff to work through regulatory requirements.
  - b. **Dr. Martin Luther King Jr. Drive Ditch Regrading and Sanitary Sewer Rehabilitation** – We attended a pre-construction meeting on April 12, 2022. It is our understanding that work should begin in early May 2022.
  - c. **Water Plant No. 3 Generator** – Per Jones | Carter, contract documents are expected to be finalized this month. We are working with Jones | Carter and the contractor to schedule a pre-construction meeting.
4. **FM 1097 and Buffalo Springs Drive Traffic Signal Warrant Analysis** – We have requested, but not received, a schedule from TxDOT for design and construction of a traffic signal at this intersection.
  5. **SH-105 and Buffalo Springs Drive Traffic Signal Warrant Analysis** – We provided the completed study to TxDOT for their consideration, but have not received a response at this time.
  6. **2022 Sanitary Sewer Cleaning and Televising – Phase 1** – The contractor is continuing with the televising work and is expected to be complete in May 2022. We have received and recommend payment of Pay Estimate No. 1 in the amount of \$8,791.50. As of March 28, 2022 the contractor was approximately 19% complete by time and 16% complete by value.
  7. **Clepper Sidewalks** – We are nearing completion of the construction plans and are coordinating with the City Attorney, City Staff, and property owners to obtain the necessary easements.
  8. **15-Year Infrastructure Plan** – We have completed a majority of the requested changes and are coordinating with the City Operator and Staff to acquire additional information on the sanitary sewer analysis.

### Developments:

#### 1. Feasibility Studies

- a. **Nantucket Housing** – We were authorized at the April 12<sup>th</sup> meeting to proceed with the preparation of a Utility and Economic feasibility study for an approximately 385 unit senior/multi-family development on Stewart Creek Road. We expect to present the study to Council at the May 10, 2022 meeting.
- b. **Pulte Group** – We were authorized at the April 12<sup>th</sup> meeting to proceed with the preparation of a Utility and Economic feasibility study for a single family development on approximately 90-acres. We plan to further discuss the option for out of City, wholesale water and sanitary sewer service to the neighboring 113-acres at the meeting.

#### 2. Plan Reviews

- a. **Discount Tire** – We provided comments to the developer this month. We are awaiting a revised plan set from the Developer.

- b. **Shiple's Donuts** – We provided comments to the developer this month. We are awaiting a revised plan set from the Developer.
  - c. **Town Creek Storage II** – We provided comments to the developer this month. We are awaiting a revised plan set from the Developer.
  - d. **Hills of Town Creek Section 5** – We are currently reviewing plans for this subdivision and plan to provide comments to the Developer this month.
- 3. **Plat Reviews**
  - a. There are no ongoing plat reviews at this time.
- 4. **Ongoing Construction**
  - a. **Town Creek Crossing, Section 1** – It is our understanding that the Developer plans to attend the Council meeting to discuss the sidewalks further.
- 5. **One-Year Warranty Inspections**
  - a. **Villas of Mia Lago, Section 2** – We are continuing to coordinate with the developer to ensure the remaining punch list items are addressed.
  - b. **Hills of Town Creek, Section 4** – We held the one year warranty inspection on March 22, 2022. We are working with the developer to address the outstanding items.

**General Ongoing Activities:**

- 1. **Redbird Meadow (Kammerer Tract)** – We received updated phasing and timeline information from the developer for the proposed project. We are working with the City Staff and the City Attorney on a proposed Developer Agreement.
- 2. **TPDES Permit Renewal** – The permit renewal applications for both the Stewart Creek and Town Creek wastewater treatment plants were deemed administratively complete and are undergoing technical review. We expect draft permits for review in the next few weeks.
- 3. **FM 1097 & Atkins Creek Drainage Improvements (TxDOT)** – We are coordinating with TxDOT to provide any documentation necessary to determine and prepare the easement area that is to be obtained for the project.
- 4. **FM 149 & SH-105 North Bound Right Turn Lane (TxDOT)** – It is our understanding the required utility relocations are still ongoing. It is our understanding the paving work is expected to be complete in May 2022.
- 5. **Access Management along SH-105 (TxDOT)** – As you are aware, construction has begun on the access management project along SH-105. According to TxDOT, construction within the City is anticipated to be complete in late summer/early fall 2022.

Honorable Mayor and City Council  
City of Montgomery  
Page 4 of 4  
April 21, 2022

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6. **Biweekly Operations and Developments Call** – We are continuing the biweekly operations and developments calls with City Staff and H2O Innovations.
7. **Emergency Preparedness Plan** – In accordance with Senate Bill 3, we submitted the City's Emergency Preparedness Plan on February 24, 2022. It is our understanding that it is in technical review with the TCEQ. We are expecting comments or approval in the coming months.

Please let me know if you have any questions.

Sincerely,



Chris Roznovsky, PE  
City Engineer

CVR/zlgt

Z:\00574 (City of Montgomery)\\_900 General Consultation\Meeting Files\Engineer's Reports\2022\04.2022\04-2022 Engineer's Report.docx

Attachments – Water Plant No. 3 Improvements – Pay Estimate No. 3  
Active Developments Map

Cc (via email): The Planning and Zoning Commission – City of Montgomery  
Mr. Richard Tramm – City of Montgomery, City Administrator  
Ms. Nici Browe – City of Montgomery, City Secretary  
Mr. Alan Petrov – Johnson Petrov, LLP, City Attorney LP, City Attorney



6330 West Loop South, Suite 150  
Bellaire, Texas 77401  
Tel: 713.777.5337  
www.quiddity.com

April 6, 2022

The Honorable Mayor and City Council  
The City of Montgomery  
101 Old Plantersville Road  
Montgomery, Texas 77316

Re: Construction of Water Plant No. 3 Improvements  
City of Montgomery  
Texas Water Development Board No. 62715

Dear Mayor and Council:

Enclosed is the Application and Certificate for Payment No. 3 from R+B Group, Inc. for the referenced project. This application covers construction activities for the referenced project during the period from March 1, 2022 to March 31, 2022. The estimate is in order and is being submitted in accordance with TCEQ Rule 293.62. We recommend payment in the amount of \$225,261.00 to R+B Group.

As of March 31, 2022, the project is 90% complete by total contract time and 78% by total contract value. The Contractor has requested **0 impact days** for this payment period. During this period, the Contractor continued installation of the plant piping, electrical, and cooling tower.

Sincerely,

A handwritten signature in blue ink, appearing to read "Toby W. McQueary".

Toby W. McQueary, PE

TWM:tms/kmd

K:\W5841\W5841-0030-00 Water Plant No. 3 Improvements\3 Construction Phase\Pay Estimates\Pay Estimate 03

Enclosure

cc: Mr. Richard Tramm – City of Montgomery, City Administrator  
Ms. Nicola Browe – City of Montgomery, City Secretary  
Mr. Alan Petrov – Johnson Petrov, LLP, City Attorney  
Mr. Brian D. Morrison – R&B Group, Inc.  
Mr. Chris Roznovsky, PE – Ward, Getz & Associates, PLLC, City Engineer  
Mr. Bill Blaik – Texas Water Development Board

**APPLICATION AND CERTIFICATE FOR PAYMENT**

**TO OWNER/CLIENT:**  
 City of Montgomery  
 101 Old Plantersville Road Montgomery, Texas 77316 United States

**PROJECT:**  
 City of Montgomery - WP No. 3 Improvements  
 109 Business Park Drive  
 Montgomery, Texas 77356

**APPLICATION NO:** 3  
**INVOICE NO:** 3  
**PERIOD:** 03/01/22 - 03/31/22  
**PROJECT NOs:** W5841-0030-00

**DISTRIBUTION TO:**

**FROM CONTRACTOR:**  
 R + B Group, Inc.  
 1213 N. Durham Dr. Houston, Texas 77008 United States

**VIA ARCHITECT/ENGINEER:**  
 Toby McQueary (Quiddity Engineering, LLC)  
 6330 West Loop South Suite 150 Bellaire, Texas 77401  
 United States

**CONTRACT DATE:** 05/26/21

**CONTRACT FOR:** Construction of Water Plant No. 3 Improvements

**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below, in connection with the Contract. Continuation sheet is attached.

1. Original Contract Sum	\$996,550.00
2. Net change by change orders	\$23,895.23
3. Contract sum to date (line 1 ± 2)	\$1,020,445.23
4. Total completed and stored to date (Column G on detail sheet)	\$803,090.20
5. Retainage:	
a. 10.00% of completed work	\$80,309.02
b. 0.00% of stored material	\$0.00
Total retainage (Line 5a + 5b or total in column I of detail sheet)	\$80,309.02
6. Total earned less retainage (Line 4 less Line 5 Total)	\$722,781.18
7. Less previous certificates for payment (Line 6 from prior certificate)	\$497,520.18
8. Current payment due	\$225,261.00
9. Balance to finish, including retainage (Line 3 less Line 6)	\$297,664.05

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner/Client:	\$23,895.23	\$0.00
Total approved this Month:	\$0.00	\$0.00
Totals:	\$23,895.23	\$0.00
Net changes by change order:	\$23,895.23	

The undersigned certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract documents, that all amounts have been paid by the Contractor for Work which previous Certificates for payment were issued and payments received from the Owner/Client, and that current payments shown herein is now due.

CONTRACTOR: R + B Group, Inc.

By: [Signature] Date: 4/21/22

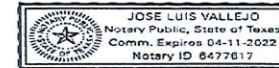
State of: TEXAS

County of: HARRIS

Subscribed and sworn to before me this 21ST day of April

Notary Public: [Signature]

My commission expires: [Signature]



**ARCHITECT'S/ENGINEER'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the Architect/Engineer certifies to the Owner/Client that to the best of the Architect's/Engineer's knowledge, information and belief that Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED: \$225,261.00

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to conform to the amount certified.)

ARCHITECT/ENGINEER:

By: [Signature] Date: 4-21-2022

This certificate is not negotiable. The amount certified is payable only to the contract named herein. Issuance, payment and acceptance of payment are without prejudice to the rights of the Owner/Client or Contractor under this Contract.



A Item No.	B Description of Work	C					D		E		F Materials Presently Stored (Not in D OR E)	G		H Balance to Finish (C-G)	I Retainage	
		Qty	Unit Price	Scheduled Value	Approved Changes	Revised Scheduled Value	From Previous Application (D+E)		This Period			Total Completed and Stored to Date (D + E + F)				% (G/C)
							Qty	Value	Qty	Value		Qty	Value			
<b>1 - Mobilization, Bonds &amp; Insurance</b>			\$30,000.00	\$30,000.00	\$0.00	\$30,000.00		\$30,000.00	\$0.00	\$0.00		\$30,000.00	100.00%	\$0.00	\$3,000.00	
1.1	Move in, Set up, and Bonds	1.0	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	1.0	\$30,000.00	0.0	\$0.00	\$0.00	1.0	\$30,000.00	100.00%	\$0.00	\$3,000.00
<b>2 - Demolition</b>			\$20,000.00	\$20,000.00	\$0.00	\$20,000.00		\$20,000.00	\$0.00	\$0.00		\$20,000.00	100.00%	\$0.00	\$2,000.00	
2.1	Demolish Existing GST	1.0	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	1.0	\$20,000.00	0.0	\$0.00	\$0.00	1.0	\$20,000.00	100.00%	\$0.00	\$2,000.00
<b>3 - Electrical Construction</b>			\$130,000.00	\$130,000.00	\$0.00	\$130,000.00		\$1,500.00	\$47,000.00	\$0.00		\$48,500.00	37.31%	\$81,500.00	\$4,850.00	
3.1	Rough in Building	1.0	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$30,000.00	\$0.00
3.2	Underground Duct Bank "J"	1.0	\$24,000.00	\$24,000.00	\$0.00	\$24,000.00	0.0	\$0.00	1.0	\$24,000.00	\$0.00	1.0	\$24,000.00	100.00%	\$0.00	\$2,400.00
3.3	Underground Duct Banks "G, H & I"	1.0	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	0.0	\$0.00	1.0	\$20,000.00	\$0.00	1.0	\$20,000.00	100.00%	\$0.00	\$2,000.00
3.4	Underground Electrical Pull Box	1.0	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	0.0	\$0.00	1.0	\$3,000.00	\$0.00	1.0	\$3,000.00	100.00%	\$0.00	\$300.00
3.5	Existing MCC Modifications	1.0	\$12,000.00	\$12,000.00	\$0.00	\$12,000.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$12,000.00	\$0.00
3.6	Existing Autosensory Modifications	1.0	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$25,000.00	\$0.00
3.7	GST 1 Electrical Install	1.0	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$2,500.00	\$0.00
3.8	Hydrotank 3 Electrical Install	1.0	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	0.75	\$1,500.00	0.0	\$0.00	\$0.00	0.75	\$1,500.00	75.00%	\$500.00	\$150.00
3.9	Cooling Tower Electrical Install	1.0	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$2,500.00	\$0.00
3.10	Above Grade Electrical Work	1.0	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$2,500.00	\$0.00
3.11	Wire & Cable Installed	1.0	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$6,000.00	\$0.00
3.12	Testing and Checkout	1.0	\$500.00	\$500.00	\$0.00	\$500.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$500.00	\$0.00
<b>4 - Plant Work and New GST 1</b>			\$570,000.00	\$570,000.00	\$0.00	\$570,000.00		\$389,500.20	\$113,290.00	\$0.00		\$502,790.20	88.21%	\$67,209.80	\$50,279.02	
4.1	Strip & Excavate for GST Foundation	1.0	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	1.0	\$10,000.00	0.0	\$0.00	\$0.00	1.0	\$10,000.00	100.00%	\$0.00	\$1,000.00
4.2	Compact Subgrade	1.0	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	1.0	\$3,000.00	0.0	\$0.00	\$0.00	1.0	\$3,000.00	100.00%	\$0.00	\$300.00
4.3	Set Inside Forms for Ring Foundation	1.0	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	1.0	\$8,000.00	0.0	\$0.00	\$0.00	1.0	\$8,000.00	100.00%	\$0.00	\$800.00
4.4	Install Rebar for Ring Foundation	1.0	\$14,000.00	\$14,000.00	\$0.00	\$14,000.00	1.0	\$14,000.00	0.0	\$0.00	\$0.00	1.0	\$14,000.00	100.00%	\$0.00	\$1,400.00
4.5	Set Outside Forms for Ring Foundation	1.0	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	1.0	\$8,000.00	0.0	\$0.00	\$0.00	1.0	\$8,000.00	100.00%	\$0.00	\$800.00
4.6	Pour Concrete for Ring Foundation	1.0	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	1.0	\$50,000.00	0.0	\$0.00	\$0.00	1.0	\$50,000.00	100.00%	\$0.00	\$5,000.00
4.7	Cure & Strip Forms for Ring Foundation	1.0	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	1.0	\$1,000.00	0.0	\$0.00	\$0.00	1.0	\$1,000.00	100.00%	\$0.00	\$100.00

A Item No.	B Description of Work	C					D		E		F Materials Presently Stored (Net in D OR E)	G		H Balance to Finish (C-G)	I Retainage	
		Qty	Unit Price	Scheduled Value	Approved Changes	Revised Scheduled Value	From Previous Application (D+E)		This Period			Total Completed and Stored to Date (D + E + F)				% (G/C)
							Qty	Value	Qty	Value		Qty	Value			
4.8	Backfill GST Ring Foundation	1.0	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	1.0	\$20,000.00	0.0	\$0.00	\$0.00	1.0	\$20,000.00	100.00%	\$0.00	\$2,000.00
4.9	Fine Grade Backfill	1.0	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	1.0	\$2,000.00	0.0	\$0.00	\$0.00	1.0	\$2,000.00	100.00%	\$0.00	\$200.00
4.10	Set Asphaltic Tank Padding	1.0	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	1.0	\$10,000.00	0.0	\$0.00	\$0.00	1.0	\$10,000.00	100.00%	\$0.00	\$1,000.00
4.11	Erect GST 2	1.0	\$121,008.00	\$121,008.00	\$0.00	\$121,008.00	0.9	\$108,907.20	0.0	\$0.00	\$0.00	0.9	\$108,907.20	90.00%	\$12,100.80	\$10,890.72
4.12	Disinfect & Fill GST 2	1.0	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$1,000.00	\$0.00
4.13	Bac-T's for GST 2	1.0	\$500.00	\$500.00	\$0.00	\$500.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$500.00	\$0.00
4.14	Settlement & Leak Testing for GST 2	1.0	\$500.00	\$500.00	\$0.00	\$500.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$500.00	\$0.00
4.15	Excavate Foundation	1.0	\$835.00	\$835.00	\$0.00	\$835.00	1.0	\$835.00	0.0	\$0.00	\$0.00	1.0	\$835.00	100.00%	\$0.00	\$83.50
4.16	Install Reinforcing	1.0	\$835.00	\$835.00	\$0.00	\$835.00	1.0	\$835.00	0.0	\$0.00	\$0.00	1.0	\$835.00	100.00%	\$0.00	\$83.50
4.17	Pour Footings	1.0	\$1,670.00	\$1,670.00	\$0.00	\$1,670.00	1.0	\$1,670.00	0.0	\$0.00	\$0.00	1.0	\$1,670.00	100.00%	\$0.00	\$167.00
4.18	Form Columns	1.0	\$1,670.00	\$1,670.00	\$0.00	\$1,670.00	1.0	\$1,670.00	0.0	\$0.00	\$0.00	1.0	\$1,670.00	100.00%	\$0.00	\$167.00
4.19	Pour Columns	1.0	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	1.0	\$5,000.00	0.0	\$0.00	\$0.00	1.0	\$5,000.00	100.00%	\$0.00	\$500.00
4.20	Form and Pour Housekeeping Pad	1.0	\$13,360.00	\$13,360.00	\$0.00	\$13,360.00	1.0	\$13,360.00	0.0	\$0.00	\$0.00	1.0	\$13,360.00	100.00%	\$0.00	\$1,336.00
4.21	Furnish and Install Galvanized Skid	1.0	\$15,688.00	\$15,688.00	\$0.00	\$15,688.00	1.0	\$15,688.00	0.0	\$0.00	\$0.00	1.0	\$15,688.00	100.00%	\$0.00	\$1,568.80
4.22	Set Cooling Tower	1.0	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	1.0	\$8,000.00	0.0	\$0.00	\$0.00	1.0	\$8,000.00	100.00%	\$0.00	\$800.00
4.23	Set Heat Exchanger	1.0	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	1.0	\$1,000.00	0.0	\$0.00	\$0.00	1.0	\$1,000.00	100.00%	\$0.00	\$100.00
4.24	Relocate 3" Water Line	1.0	\$5,364.00	\$5,364.00	\$0.00	\$5,364.00	1.0	\$5,364.00	0.0	\$0.00	\$0.00	1.0	\$5,364.00	100.00%	\$0.00	\$536.40
4.25	Relocate CL2 Solution Line	1.0	\$1,490.00	\$1,490.00	\$0.00	\$1,490.00	1.0	\$1,490.00	0.0	\$0.00	\$0.00	1.0	\$1,490.00	100.00%	\$0.00	\$149.00
4.26	12" Hydrotank Tie In	1.0	\$26,820.00	\$26,820.00	\$0.00	\$26,820.00	1.0	\$26,820.00	0.0	\$0.00	\$0.00	1.0	\$26,820.00	100.00%	\$0.00	\$2,682.00
4.27	Air Line	1.0	\$1,490.00	\$1,490.00	\$0.00	\$1,490.00	0.0	\$0.00	1.0	\$1,490.00	\$0.00	1.0	\$1,490.00	100.00%	\$0.00	\$149.00
4.28	12" DI PW CW Underground	1.0	\$20,860.00	\$20,860.00	\$0.00	\$20,860.00	0.0	\$0.00	1.0	\$20,860.00	\$0.00	1.0	\$20,860.00	100.00%	\$0.00	\$2,086.00
4.29	12" DI PW HW Underground	1.0	\$20,860.00	\$20,860.00	\$0.00	\$20,860.00	0.0	\$0.00	1.0	\$20,860.00	\$0.00	1.0	\$20,860.00	100.00%	\$0.00	\$2,086.00
4.30	CW & HW Above ground	1.0	\$20,860.00	\$20,860.00	\$0.00	\$20,860.00	0.9	\$18,774.00	0.0	\$0.00	\$0.00	0.9	\$18,774.00	90.00%	\$2,086.00	\$1,877.40
4.31	Supports	1.0	\$3,725.00	\$3,725.00	\$0.00	\$3,725.00	0.0	\$0.00	1.0	\$3,725.00	\$0.00	1.0	\$3,725.00	100.00%	\$0.00	\$372.50
4.32	Tie in to Cooling Tower	1.0	\$2,980.00	\$2,980.00	\$0.00	\$2,980.00	0.5	\$1,490.00	0.0	\$0.00	\$0.00	0.5	\$1,490.00	50.00%	\$1,490.00	\$149.00

A	B	C					D		E		F	G		H	I			
		Qty	Unit Price	Scheduled Value	Approved Changes	Revised Scheduled Value	From Previous Application (D+E)		This Period			Total Completed and Stored to Date (D + E + F)				% (G/C)	Balance to Finish (C-G)	Retainage
							Qty	Value	Qty	Value		Qty	Value					
4.33	12" GST Fill Line	1.0	\$25,330.00	\$25,330.00	\$0.00	\$25,330.00	0.9	\$22,797.00	0.0	\$0.00	\$0.00	0.9	\$22,797.00	90.00%	\$2,533.00	\$2,279.70		
4.34	8" GST Fill Line	1.0	\$22,350.00	\$22,350.00	\$0.00	\$22,350.00	1.0	\$22,350.00	0.0	\$0.00	\$0.00	1.0	\$22,350.00	100.00%	\$0.00	\$2,235.00		
4.35	12" GST Suction Line	1.0	\$7,450.00	\$7,450.00	\$0.00	\$7,450.00	0.0	\$0.00	1.0	\$7,450.00	\$0.00	1.0	\$7,450.00	100.00%	\$0.00	\$745.00		
4.36	12" GST Equalization Line	1.0	\$32,780.00	\$32,780.00	\$0.00	\$32,780.00	0.0	\$0.00	1.0	\$32,780.00	\$0.00	1.0	\$32,780.00	100.00%	\$0.00	\$3,278.00		
4.37	12" GST Overflow	1.0	\$7,450.00	\$7,450.00	\$0.00	\$7,450.00	1.0	\$7,450.00	0.0	\$0.00	\$0.00	1.0	\$7,450.00	100.00%	\$0.00	\$745.00		
4.38	Concrete Support	1.0	\$1,490.00	\$1,490.00	\$0.00	\$1,490.00	0.0	\$0.00	1.0	\$1,490.00	\$0.00	1.0	\$1,490.00	100.00%	\$0.00	\$149.00		
4.39	GST Splash Pad	1.0	\$3,725.00	\$3,725.00	\$0.00	\$3,725.00	0.0	\$0.00	1.0	\$3,725.00	\$0.00	1.0	\$3,725.00	100.00%	\$0.00	\$372.50		
4.40	Paint GST Piping	1.0	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$30,000.00	\$0.00		
4.41	4" Sanitary Drain	1.0	\$13,410.00	\$13,410.00	\$0.00	\$13,410.00	0.0	\$0.00	1.0	\$13,410.00	\$0.00	1.0	\$13,410.00	100.00%	\$0.00	\$1,341.00		
4.42	Form and Pour Sidewalks	1.0	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$5,000.00	\$0.00		
4.43	Rough Grade Site	1.0	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	0.0	\$0.00	1.0	\$7,500.00	\$0.00	1.0	\$7,500.00	100.00%	\$0.00	\$750.00		
4.44	Fine Grade Site	1.0	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$7,500.00	\$0.00		
4.45	Cut Swales	1.0	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$2,000.00	\$0.00		
4.46	Hydromulch Site	1.0	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$2,500.00	\$0.00		
<b>5 - Cooling Tower</b>			<b>\$90,000.00</b>	<b>\$90,000.00</b>	<b>\$0.00</b>	<b>\$90,000.00</b>		<b>\$0.00</b>	<b>\$90,000.00</b>	<b>\$0.00</b>		<b>\$90,000.00</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>\$9,000.00</b>			
5.1	Furnish Delta Cooling Tower and Fan Mods	1.0	\$90,000.00	\$90,000.00	\$0.00	\$90,000.00	0.0	\$0.00	1.0	\$90,000.00	\$0.00	1.0	\$90,000.00	100.00%	\$0.00	\$9,000.00		
<b>5 - Heat Exchanger</b>			<b>\$42,000.00</b>	<b>\$42,000.00</b>	<b>\$0.00</b>	<b>\$42,000.00</b>		<b>\$42,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$42,000.00</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>\$4,200.00</b>			
6.1	Furnish Alfa Laval Heat Exchanger	1.0	\$42,000.00	\$42,000.00	\$0.00	\$42,000.00	1.0	\$42,000.00	0.0	\$0.00	\$0.00	1.0	\$42,000.00	100.00%	\$0.00	\$4,200.00		
<b>7 - 10,000 Gallon HPT(See Alt. Bid Item A2)</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>\$0.00</b>			
7.1	10,000 Gallon Hydropneumatic Tank	1.0	\$0.00	\$0.00	\$0.00	\$0.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	100.00%	\$0.00	\$0.00		
<b>8 - Trench Safety System</b>			<b>\$1.00</b>	<b>\$350.00</b>	<b>\$0.00</b>	<b>\$350.00</b>		<b>\$300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$300.00</b>	<b>85.71%</b>	<b>\$50.00</b>	<b>\$30.00</b>			
8.1	Provide Trench Safety System	350.0	\$1.00	\$350.00	\$0.00	\$350.00	300.0	\$300.00	0.0	\$0.00	\$0.00	300.0	\$300.00	85.71%	\$50.00	\$30.00		
<b>9 - SWPPP</b>			<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>0.00%</b>	<b>\$5,000.00</b>	<b>\$0.00</b>			
9.1	Installation and Maintenance SWPPP	1.0	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$5,000.00	\$0.00		
<b>10 - HPT Touch Up Coating</b>			<b>\$10.00</b>	<b>\$1,200.00</b>	<b>\$0.00</b>	<b>\$1,200.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>0.00%</b>	<b>\$1,200.00</b>	<b>\$0.00</b>			

A Item No.	B Description of Work	C					D		E		F Materials Presently Stored (Not in D OR E)	G		H Balance to Finish (C-G)	I Retainage	
		Qty	Unit Price	Scheduled Value	Approved Changes	Revised Scheduled Value	From Previous Application (D+E)		This Period			Total Completed and Stored to Date (D + E + F)				% (G/C)
							Qty	Value	Qty	Value		Qty	Value			
10.1	Touch up Coating of Exterior Hydrotanks and Piping	120.0	\$10.00	\$1,200.00	\$0.00	\$1,200.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$1,200.00	\$0.00
<b>11 - HPT Coating</b>			<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$6,000.00</b>		<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>0.00%</b>	<b>\$6,000.00</b>	<b>\$0.00</b>
11.1	Blast and Recoat Interior HPT 1	1.0	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$6,000.00	\$0.00
<b>12 - Surface Prep and Coat Booster Pumps</b>			<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>		<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>0.00%</b>	<b>\$10,000.00</b>	<b>\$0.00</b>
12.1	Blast and Recoat Booster Pumps and Piping	1.0	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$10,000.00	\$0.00
<b>A2 - In lieu of Bid item #7</b>			<b>\$92,000.00</b>	<b>\$92,000.00</b>	<b>\$0.00</b>	<b>\$92,000.00</b>		<b>\$69,500.00</b>		<b>\$0.00</b>	<b>\$0.00</b>		<b>\$69,500.00</b>	<b>75.54%</b>	<b>\$22,500.00</b>	<b>\$6,950.00</b>
13.1	Form HPT Footings	1.0	\$5,500.00	\$5,500.00	\$0.00	\$5,500.00	1.0	\$5,500.00	0.0	\$0.00	\$0.00	1.0	\$5,500.00	100.00%	\$0.00	\$550.00
13.2	Pour HPT Footings	1.0	\$17,000.00	\$17,000.00	\$0.00	\$17,000.00	1.0	\$17,000.00	0.0	\$0.00	\$0.00	1.0	\$17,000.00	100.00%	\$0.00	\$1,700.00
13.3	Strip Forms	1.0	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	1.0	\$1,000.00	0.0	\$0.00	\$0.00	1.0	\$1,000.00	100.00%	\$0.00	\$100.00
13.4	Install 15,000 Gallon Hydrotank	1.0	\$46,000.00	\$46,000.00	\$0.00	\$46,000.00	1.0	\$46,000.00	0.0	\$0.00	\$0.00	1.0	\$46,000.00	100.00%	\$0.00	\$4,600.00
13.5	Install Misc. HPT Appurtenances	1.0	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$2,500.00	\$0.00
13.6	Blast and Prime HPT	1.0	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$10,000.00	\$0.00
13.7	Paint Interior and Exterior of HPT	1.0	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$10,000.00	\$0.00
<b>(Unspecified Cost Code Tier 1)</b>			<b>\$23,895.23</b>	<b>\$0.00</b>	<b>\$23,895.23</b>	<b>\$23,895.23</b>		<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>0.00%</b>	<b>\$23,895.23</b>	<b>\$0.00</b>
14.1	Item 13 - Additional cost for the boiced steel GST pricing	1.0	\$23,895.23	\$0.00	\$23,895.23	\$23,895.23	0.0	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.00%	\$23,895.23	\$0.00
<b>Grand Total:</b>			<b>\$1,018,906.23</b>	<b>\$996,550.00</b>	<b>\$23,895.23</b>	<b>\$1,020,445.23</b>		<b>\$552,800.20</b>		<b>\$250,290.00</b>	<b>\$0.00</b>		<b>\$803,090.20</b>	<b>78.70%</b>	<b>\$217,355.03</b>	<b>\$80,309.02</b>

PARTIAL / FINAL WAIVER OF LIEN

STATE OF TEXAS §
COUNTY OF HARRIS §

The undersigned contracted with City of Montgomery to furnish labor and material in connection with certain improvements to real property located in Harris County Texas which improvements are described as follows:

Construction of Water Plant No. 3 to serve City of Montgomery

In consideration of Pay Estimate No. 3 in the amount of Two Hundred Twenty Five Thousand Two Hundred Sixty One Dollars and 00/100 DOLLARS (\$ 225,261.00 ) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and confessed, the undersigned does hereby waive and release any mechanics' lien or materialmen's lien or claims of lien that the undersigned has or hereafter has on the above-mentioned real property on account of any labor performed or materials furnished or to be furnished or labor performed and materials furnished by the undersigned pursuant to the above-mentioned contract or any constitutional lien that the undersigned may have.

Undersigned hereby guarantees that all bids for labor performed and/or materials furnished in the erection and construction of such improvements on the Property have been fully paid and satisfied and Undersigned does further guarantee that if for any reason a lien or liens are filed for material or labor against said Property arising out of any bills for material or labor in connection with the erection or construction of said improvements thereon, Undersigned will obtain a settlement of such lien or liens and proper release thereof shall be obtained.

R+B Group, Inc.
CONTRACTOR

Signature (Handwritten signature)

T. Michael Haralson
Name

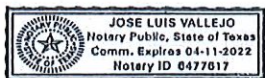
Vice President
Title

SWORN TO AND SUBSCRIBED BEFORE ME, on this the 28th day of March 2021 to certify which witness my hand and seal of office.

(Handwritten signature)
NOTARY PUBLIC in and for the State of Texas

My Commission Expires:

4/11/22





**AFFIDAVIT OF BILLS PAID**

**THE STATE OF TEXAS  
COUNTY OF HARRIS**

I, T. Michael Haralson being duly sworn that he is Vice President of R & B Group, Inc., of Harris county, Texas (hereinafter called "Company"); and

That said company has performed work and/or furnished material for Water Plant 3 Improvements for City of Montgomery (hereinafter called "Owner"), pursuant to a contract, dated Contract Date (hereinafter called "Contract") for the construction of:  
Water Plant No. 3 Improvements

That all just and lawful invoices against the Company for labor, materials and expendable equipment employed in the performance of the Contract have been paid in full prior to acceptance of payments for the Owner; and

That no mechanic's or materialman's liens have been filed upon the property of the Owner or materials incorporated into the Facilities.

By: [Signature]  
Printed Name: T. Michael Haralson  
Title: Vice President

WITNESSETH:  
[Signature]  
Printed Name: Alejandro Ortega

**THE STATE OF TEXAS  
COUNTY OF HARRIS**

Before me, the undersigned authority, on this day personally appeared T. Michael Haralson, Vice President, of R & B Group, Inc., known to me to be the person and office whose name is subscribed to the foregoing instrument, and acknowledged to me that he/she executed the same as the act and deed of such R & B Group, Inc., for the purposes and consideration therein expressed, and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, on this the 28th day of March,  
2022

[Signature]  
Notary Public in and for the  
State of T E X A S

Printed Name: Jose Vallejo  
Commission Expires: \_\_\_\_\_

