

**Notice of City Council Workshop  
AGENDA**

**March 25, 2024 at 5:00 PM**

**NOTICE IS HEREBY GIVEN** that a Meeting of the Montgomery City Council will be held on **Monday, March 25, 2024**, at **5:00 PM** at the City of Montgomery City Hall, 101 Old Plantersville Road, Montgomery, Texas.

**CALL TO ORDER**

- 1.** Discussion of a Private Road Acceptance Policy for the City of Montgomery
- 2.** Discussion regarding Finance Tech position.
- 3.** Discussion on Adding a Water Operations Advisory Position to the Organizational Chart
- 4.** Discussion regarding alternate source for monthly sales tax tracking.

**ADJOURNMENT**

/s/ Nici Browe

Nici Browe, City Secretary. TRMC

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 Friday, March 22, 2024 at 4:00 p.m.

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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>Workshop Meeting Date:</b> March 25, 2024	<b>Budgeted Amount:</b> \$0
<b>Department:</b> Administration	<b>Prepared By:</b> G. Palmer

**Subject**

Discussion of a Private Road Acceptance Policy for the City of Montgomery

**Recommendation**

Review and Discuss the Initiative and Move Forward if Appropriate

**Discussion**

At your February meeting, during public comments, a few speakers brought up the City taking over their subdivision’s private streets. The City does not have a Private Street Acceptance policy/procedure. At this workshop we will review a draft policy and criteria for the City to accept into the public system and take over private streets.

**Approved By**

City Administrator	Gary Palmer	Date: March 22, 2024

## Private Street Acceptance Policy

City of Montgomery, Texas

**Purpose:** The Private Street Acceptance Policy aims to establish guidelines and procedures for the acceptance of private streets into the public road network and maintenance system within the City of Montgomery, Texas. This policy ensures that private streets meet the required standards for safety, accessibility, and sustainability before being considered for acceptance by the city.

**Scope:** This policy applies to all private streets within the jurisdiction of the City of Montgomery, Texas, seeking acceptance into the public road network and municipal maintenance system.

### Policy:

1. **Eligibility Criteria:** Private streets seeking acceptance into the public road network and municipal maintenance system must meet the following eligibility criteria:
  - The street must serve multiple properties or have significant public use.
  - The street must comply with all applicable municipal codes, ordinances, and standards.
  - The street must be constructed to city standards for design, construction, and materials (*insert citation from design manual/ordinance here*).
  
2. **Specific Criteria for Acceptance:** In addition to the general eligibility criteria, the petitioners for private street acceptance must provide a stamped study from a professional engineer (P.E.) registered in the State of Texas, analyzing the following specific criteria *prior to* the city considering acceptance into the city road network:
  - **Pavement Condition:** The pavement must be in good condition, free from significant cracks, potholes, or other defects that could pose a safety hazard.
  - **Drainage:** Adequate drainage systems must be in place to prevent flooding and ensure proper runoff of stormwater.
  - **Right-of-Way Width:** The street must have a sufficient right-of-way width to accommodate traffic flow and provide safe pedestrian access.
  - **Signage and Lighting:** Appropriate signage and lighting must be installed to enhance visibility and safety for motorists, pedestrians, and cyclists.
  - **Connectivity:** The street must connect to the existing city road network in a logical and efficient manner, promoting connectivity and access for residents and visitors.
  - **Emergency Services Access:** The street must allow for unimpeded access by emergency vehicles, including fire trucks, ambulances, and law enforcement vehicles.
  - **Subsurface Testing and Boring:** Subsurface testing and boring must be conducted to assess soil conditions and ensure the stability of the street's foundation. The results of these tests will inform the design and construction of the street to mitigate any potential subsurface issues.
  
3. **Application Process:** Property owners or homeowner associations (HOAs) responsible for the private street must submit a formal petition to the Office of the City Administrator. The petition must include:
  - Narrative of the request (name of subdivision, year built, builder/developer, list of all addresses connecting to the subject road to be considered, current HOA Board (if applicable)).

- Detailed map from a surveyor or engineer illustrating the road to be considered, dimensions, sidewalks, stormwater inlets/outlets, and other elements as determined by the city.
  - Documentation proving ownership or authority over the street.
  - Evidence of compliance with city standards, including engineering plans, construction specifications, and all public/private inspection reports.
  - A petition signed by a majority of property owners served by the street, expressing their support for acceptance into the public road network and municipal maintenance system **or** signed meeting minutes from an HOA meeting whereby an affirmative vote indicating the majority of homeowners approve the HOA Board petitioning the city for public street acceptance. The meeting must have occurred within the last 12 months prior to the date of application to the city.
4. **Review and Evaluation:** Upon receipt of the application, the City Engineer will conduct a thorough review and evaluation of the private street and submitted study (SEE Criteria for Acceptance). This evaluation may include:
    - Inspection of the street's condition, including pavement quality, drainage, signage, and lighting.
    - Assessment of the street's compliance with city standards and requirements.
    - Review of subsurface testing and boring reports to assess soil conditions and foundation stability.
  5. **Public Hearing:** If the private street meets the eligibility criteria and specific criteria for acceptance, the City of Montgomery may schedule a public hearing to gather input from affected property owners and other stakeholders. The purpose of the public hearing is to ensure transparency and community involvement in the decision-making process.
  6. **Acceptance or Denial:** Based on the results of the evaluation and public input, the City of Montgomery will determine whether to accept or deny the private street into the public road network and municipal maintenance system. Factors considered in this decision may include the street's condition, its importance to the community, and the feasibility of incorporating it into the city's maintenance program. If accepted the HOA will be required to formally dedicate the road to the city through a legal plat.
  7. **Maintenance Agreement:** If the private street is accepted into the public road network and municipal maintenance system, the property owners or HOA must enter into a maintenance agreement with the City of Montgomery. This agreement will outline the responsibilities of both parties regarding ongoing maintenance, repair, and liability. (not sure if this is needed or not).
  8. **Cost:** The petitioner is responsible for all costs related to the application/study/dedication of the streets into the public road network and municipal maintenance system.

**Conclusion:** The Private Street Acceptance Policy of the City of Montgomery, Texas, aims to ensure that private streets seeking acceptance into the public road network and municipal maintenance system meet the required standards for safety, accessibility, and sustainability. By establishing clear guidelines and procedures, this policy promotes transparency, fairness, and accountability in the decision-making process.

Montgomery City Council-Workshop  
**AGENDA REPORT**

<b>Meeting Date:</b> March 25, 2024	<b>Budgeted Amount:</b> See below
<b>Department:</b> Administration	<b>Prepared By:</b> Maryann Carl

**Subject**

Discussion regarding Finance Tech position.

**Discussion**

Separation of duties is a critical component of finance related tasks for any city. Government Finance best practices recommend a layered approach to finance related tasks to ensure ethical and transparent financial management. Nici has provided a great deal of support to the finance functions for the past year but with her leaving we need to add the full-time Finance Tech position to maintain the separation of duties. Attached is a sample job description for the Finance Technician. Recommended starting range is \$25-\$27/hour, \$52,000-\$56,160/annually.

**Approved By**

Finance Director	Maryann Carl	Date: 3/21/2024
City Administrator	Gary Palmer	Date: 3/21/2024

## Finance Technician

Full-time, Non-exempt

### JOB SUMMARY

Performs the accounts payable and payroll activities, as well as workers compensation, property and liability, and unemployment insurance related activities. Performs a variety of clerical and cashier duties and ensures accurate and efficient handling of billings, cash receipts, and clerical and customer relations services.

Uses/requires office skills to handle: customer service/communications (internal and external), file organization and management, computer skills including data entry, word processing, spreadsheets, data bases, and graphics software, mathematical computations, report and letter preparation, and decisions making within scope of responsibility.

Attendance is an essential function of this position. The City reserves the right to require an employee in this position to work overtime. This position services or performs duties for the benefit of the general public during emergency situations. These may include services or duties different from those performed in the usual course and scope of your job. In the event of an evacuation, the incumbent in this position may be required to remain to perform needed services.

### DUTIES AND RESPONSIBILITIES

The duties described below are indicative of what the Finance Technician may be asked to perform; other duties may be assigned:

#### Accounting and Clerical

- Processes vendor payments and ensures proper coding of department invoices.
- Prepares payroll and updates payroll files.
- Assists with resolving discrepancies with vendors.
- Performs vendor set-up in financial software.
- Maintains vendor files and scans invoices into financial software.
- Sorts and distributes mail.
- Orders supplies.
- Performs all other duties as assigned.

### QUALIFICATIONS REQUIREMENTS

To perform this job successfully, an individual must be able to perform each duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and /or ability required at the time of hire or for the continuation of employment.

### EDUCATION AND/OR EXPERIENCE

- High school diploma or equivalent (GED).
- 1-year relevant course work beyond high school from junior college or technical school, or 1-year relevant experience.

**Position Title:** Water Operations Advisor

**Department:** Administration

**Location:** City of Montgomery, Texas

**Position Type:** Volunteer

**Position Summary:**

The City of Montgomery, Texas is seeking a resident-volunteer to serve as Water Operations Advisor. This position will provide recommendations to the City Administrator regarding the efficient and effective operation of the municipal water supply and distribution systems. This position requires a deep understanding of data analysis, water fees, water distribution best practices, the ability to work within a team and the ability to provide sound technical assistance and recommendations to enhance operational efficiency.

This is a volunteer position appointed by majority vote of the City Council and under the general supervision of the City Administrator or his/her designee. Upon recommendation of the City Administrator, this position will be re-appointed annually around October by the City Council.

**Key Responsibilities:**

1. **Data Analysis:** Utilizing customer data and water distribution data, this position may provide recommendations to the city administrator regarding water distribution, staff operations, and distribution systems, including water source management, treatment processes, and distribution network maintenance.
2. **Efficiency Improvement:** Identify opportunities for operational improvements, cost savings, and resource optimization within the water operations. Identify best practices to enhance system performance.
3. **Emergency Response:** Play a key role in emergency response planning, preparedness, and response during water-related crises, including natural disasters, equipment failures, or contamination incidents.
4. **Team Collaboration:** Collaborate and maintain positive relationships with the Water Operations team, engineers, and external stakeholders.
5. **Report Generation:** Assist in the preparation of reports and presentations on system performance, compliance status, and improvement initiatives for city management and regulatory agencies.

**Qualifications:**

- City of Montgomery Texas resident
- Education and background in Environmental Engineering, Civil Engineering, Environmental Science, or a related field
- Professional Engineer (PE) license is preferred
- Experience in water operations, treatment, and distribution, including a strong understanding of regulatory requirements
- Comprehensive knowledge of water treatment processes, distribution systems, and water quality management
- Strong problem-solving skills and the ability to make data-driven decisions.
- Excellent communication skills, both written and verbal
- Knowledge of emergency response protocols and procedures



Montgomery City Council  
**AGENDA REPORT**

<b>Workshop Date:</b> March 25, 2024	<b>Fiscal Impact:</b> TBD
<b>Department:</b> Administration	<b>Prepared By:</b> G. Palmer

**Subject**  
Discussion on Adding a Water Operations Advisory Position to the Organizational Chart

**Recommendation**  
Review the Job Description and Partner Agency Recommendations

**Discussion**

In September I was asked by a Councilmember to create a volunteer Water Operations Advisory Position and bring it forward to the Council for consideration.

I understood the following to be the elements of the position:

- Appointed by the City Council under the general supervision of the City Administrator
- Resident-Volunteer to serve as an advisory role to the City Administrator and City Council
  - Advises on City Water Service and Water Operations with a heavy emphasis on data analysis
  - Requires access to the City Water Customer Data which may include confidential or sensitive customer information
- This position will be issued a city laptop and work remotely
- Position is unpaid with no benefits or paid a small stipend

I drafted a position with these elements in mind and forwarded it to our risk management agency (TML) for review and a recommendation (see attached). Their response generated a couple more questions, so we sent it to the City Attorney for a recommendation (see attached).

Two pathways seemed to have arisen for the Council to consider but each one has caveats:

1. Volunteer: will not have access to sensitive data or ability to login remotely to the city network (see attached for implications of appointing a volunteer); other liability concerns
2. Independent Contractor: the appointee would have to be a 1099 contractor with full liability insurance (see attached for implications of appointing a 1099 contractor); must meet a 5-prong legal test

<b>Approved By</b>		
City Administrator	Gary Palmer	Date: March 04, 2024

Montgomery City Council-Workshop  
**AGENDA REPORT**

<b>Meeting Date:</b> March 25, 2024	<b>Budgeted Amount:</b> See below
<b>Department:</b> Administration	<b>Prepared By:</b> Maryann Carl

**Subject**

Discussion regarding alternate source for monthly sales tax tracking.

**Discussion**

City staff is continuously looking at options for cost savings and improved efficiencies. We have identified considerable cost savings as it relates to Sales and Use Tax collections and monthly tracking.

Currently Sales Revenue Inc provides monthly reports and services related to Sales and Use Tax collections for the City of Montgomery. This service costs the city \$16,800 annually.

HdL Companies provides enhanced services related to Sales and Use Tax collections including: monthly data analytics reports, unlimited consultations on taxpayers or general sales tax matters, as well as budget and forecasting as needed. In addition, their research team provides audit and recovery services including monthly oversight, outlier identification and comptroller reporting. Online client portal access provides access to reports with the ability to drill into taxpayer details as needed. HdL Companies provides these services for an annual cost of \$4,800, resulting in an annual savings of \$12,000.

For comparison and discussion purposes, we will look at the SRI and HdL reports from January 2024.

**Approved By**

Finance Director	Maryann Carl	Date: 3/21/2024
City Administrator	Gary Palmer	Date: 3/21/2024



# **CITY OF MONTGOMERY, TEXAS**

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

**January 2024**

## Sales Taxpayer Information through January 2024

A review of the monthly reports provided by the Comptroller of Public Accounts reflects **5,511** 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
2023	January	2,398
<b>2023</b>	<b>February</b>	<b>2,478</b>
2023	March	2,333
2023	April	2,297
<b>2023</b>	<b>May</b>	<b>2,437</b>
2023	June	2,305
2023	July	2,342
<b>2023</b>	<b>August</b>	<b>2,419</b>
2023	September	2,315
2023	October	2,367
<b>2023</b>	<b>November</b>	<b>2,423</b>
2023	December	2,341
2024	January	2,541

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: 2,384  
**6% increase** in taxpayers over **January 2023**

## Sales Tax Allocations through January 2024

Reviewing the past twelve month reporting period, the City of Montgomery sales tax receipts were derived from an average of **2,384** taxpayers filing local tax returns each month with **January 2024** reflecting the highest taxpayer count of **2,541**.

### Top 25 Sales Tax Filers - Twelve Months Combined

No.	Permit Name	NAICS
1	KROGER # 142	445110
2	MCCOY'S BUILDING SUPPLY CENTER #113	444190
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
4	RISE COLLECTIVE LLC	236220
5	GOOGLE LLC	518210
6	ENTERGY TEXAS INC.	221122
7	PIZZA SHACK	722511
8	BROOKSHIRE BROTHERS #73	445110
9	PATTERSON-UTI DRILLING COMPANY LLC	213111
10	JIM'S HARDWARE INC.	444130
11	MCDONALD'S 25405	722513
12	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
13	PET SUPPLIES PLUS #4134	453910
14	HOME DEPOT U.S.A. INC.	444110
15	CHEWY INC.	453910
16	O'REILLY AUTO PARTS #1838	441310
17	STARBUCKS COFFEE #62996	722515
18	BFI WASTE SERVICES OF TEXAS LP	562111
19	EXPRESSWAY	447110
20	AT&T #R1AS	517312
21	WAL-MART.COM USA LLC	453998
22	HAIER US APPLIANCE SOLUTIONS INC.	423620
23	AMAZON.COM SERVICES LLC	454110
24	CIRCLE K #2742316	447110
25	JKG LEIGH	811111

## Top 25 Sales Tax Filers - January 2024

No.	Permit Name	NAICS
1	RISE COLLECTIVE LLC	236220
2	MCCOY'S BUILDING SUPPLY CENTER #113	444190
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
4	GOOGLE LLC	518210
5	PIZZA SHACK	722511
6	FIRST-CITIZENS BANK & TRUST COMPANY	522110
7	WAL-MART.COM USA LLC (MARKETPLACE)	453998
8	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
9	HOME DEPOT U.S.A. INC.	444110
10	WHALECO INC	454110
11	MCDONALD'S 25405	722513
12	WAL-MART.COM USA LLC	453998
13	PET SUPPLIES PLUS #4134	453910
14	JIM'S HARDWARE INC.	444130
15	BFI WASTE SERVICES OF TEXAS LP	562111
16	LOWE'S HOME CENTERS LLC	444110
17	O'REILLY AUTO PARTS #1838	441310
18	STARBUCKS COFFEE #62996	722515
19	CHEWY INC.	453910
20	K. HOVNANIAN OF HOUSTON II L.L.C.	236115
21	AMAZON.COM SERVICES LLC	454110
22	AT&T #R1AS	517312
23	EXPRESSWAY	447110
24	POPEYES # 14393	722513
25	FUBO TV MEDIA INC	515210

Utilizing data provided by the Texas Comptroller of Public Accounts, this list reflects the top 25 businesses remitting the highest local tax filings within the District and represents **49%** of the total combined sales tax refunds for **January 2024**.

Within the City's most recent sales tax allocation, **79** businesses filed local taxes in excess of **\$1,000.00**. Taxpayer with returns over \$1,000.00 reflects **71%** of the total monthly allocation.

## January 2024 | December 2023 Top 25 Taxpayer Comparison

### January 2024

Quarterly Filer Month

1	RISE COLLECTIVE LLC
2	MCCOY'S BUILDING SUPPLY CENTER #113
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
4	GOOGLE LLC
5	PIZZA SHACK
6	FIRST-CITIZENS BANK & TRUST COMPANY
7	WAL-MART.COM USA LLC (MARKETPLACE)
8	AMAZON.COM SERVICES INC (MARKETPLACE)
9	HOME DEPOT U.S.A. INC.
10	WHALECO INC
11	MCDONALD'S 25405
12	WAL-MART.COM USA LLC
13	PET SUPPLIES PLUS #4134
14	JIM'S HARDWARE INC.
15	BFI WASTE SERVICES OF TEXAS LP
16	LOWE'S HOME CENTERS LLC
17	O'REILLY AUTO PARTS #1838
18	STARBUCKS COFFEE #62996
19	CHEWY INC.
20	K. HOVNANIAN OF HOUSTON II L.L.C.
21	AMAZON.COM SERVICES LLC
22	AT&T #R1AS
23	EXPRESSWAY
24	POPEYES # 14393
25	FUBO TV MEDIA INC

### December 2023

Non-Quarterly Filer Month

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	RISE COLLECTIVE LLC
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
4	GOOGLE LLC
5	PIZZA SHACK
6	AT&T #R1AS
7	MCDONALD'S 25405
8	AMAZON.COM SERVICES INC (MARKETPLACE)
9	K. HOVNANIAN OF HOUSTON II L.L.C.
10	HOME DEPOT U.S.A. INC.
11	JIM'S HARDWARE INC.
12	PET SUPPLIES PLUS #4134
13	O'REILLY AUTO PARTS #1838
14	SPENCER TECHNOLOGIES INC.
15	CHEWY INC.
16	HAIER US APPLIANCE SOLUTIONS INC.
17	WHALECO INC
18	BFI WASTE SERVICES OF TEXAS LP
19	STARBUCKS COFFEE #62996
20	SCITON INC.
21	EXPRESSWAY
22	FUBO TV MEDIA INC
23	JKG LEIGH
24	SHI INTERNATIONAL CORP.
25	AMAZON.COM SERVICES LLC

## January 2024 | 2023 Comparison

Receipts of Sales Tax Were as Follows:	January 2024	January 2023
	<b>\$408,207.22</b>	<b>\$333,333.42</b>

22% Increase

Total Sales Tax Allocations Received:	2024 FYTD	2024 Budget	% of Budget
	<b>\$1,813,715.36</b>	<b>\$4,866,616</b>	<b>37%</b>

Fiscal Year Date Range: October-September

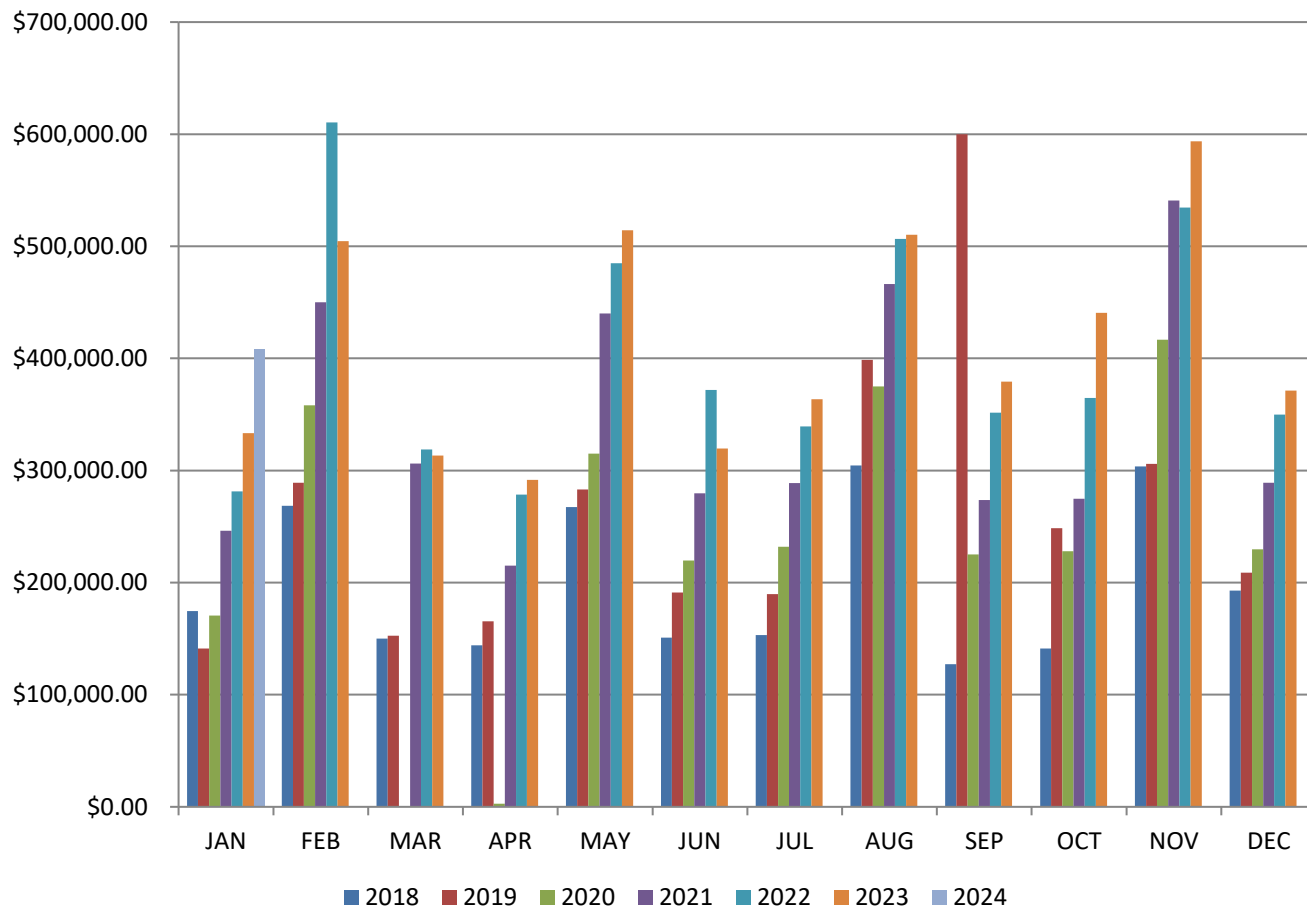
FY 2019 Total Allocations	FY 2018 Total Allocations	FY 2017 Total Allocations	FY 2016 Total Allocations	FY 2015 Total Allocations	2014 Total Allocations
<b>\$3,049,090.59</b>	<b>\$2,298,289.34</b>	<b>\$1,889,285.60</b>	<b>\$1,867,030.18</b>	<b>\$1,699,926.42</b>	<b>\$1,688,374.26</b>
FY 2020 Total Allocations	FY 2021 Total Allocations	FY 2022 Total Allocations	FY 2023 Total Allocations		
<b>\$2,661,447.47</b>	<b>\$3,840,647.17</b>	<b>\$4,648,109.80</b>	<b>\$4,779,192.57</b>		

Total Allocations, 1995-Present
<b>\$47,190,494.22</b>

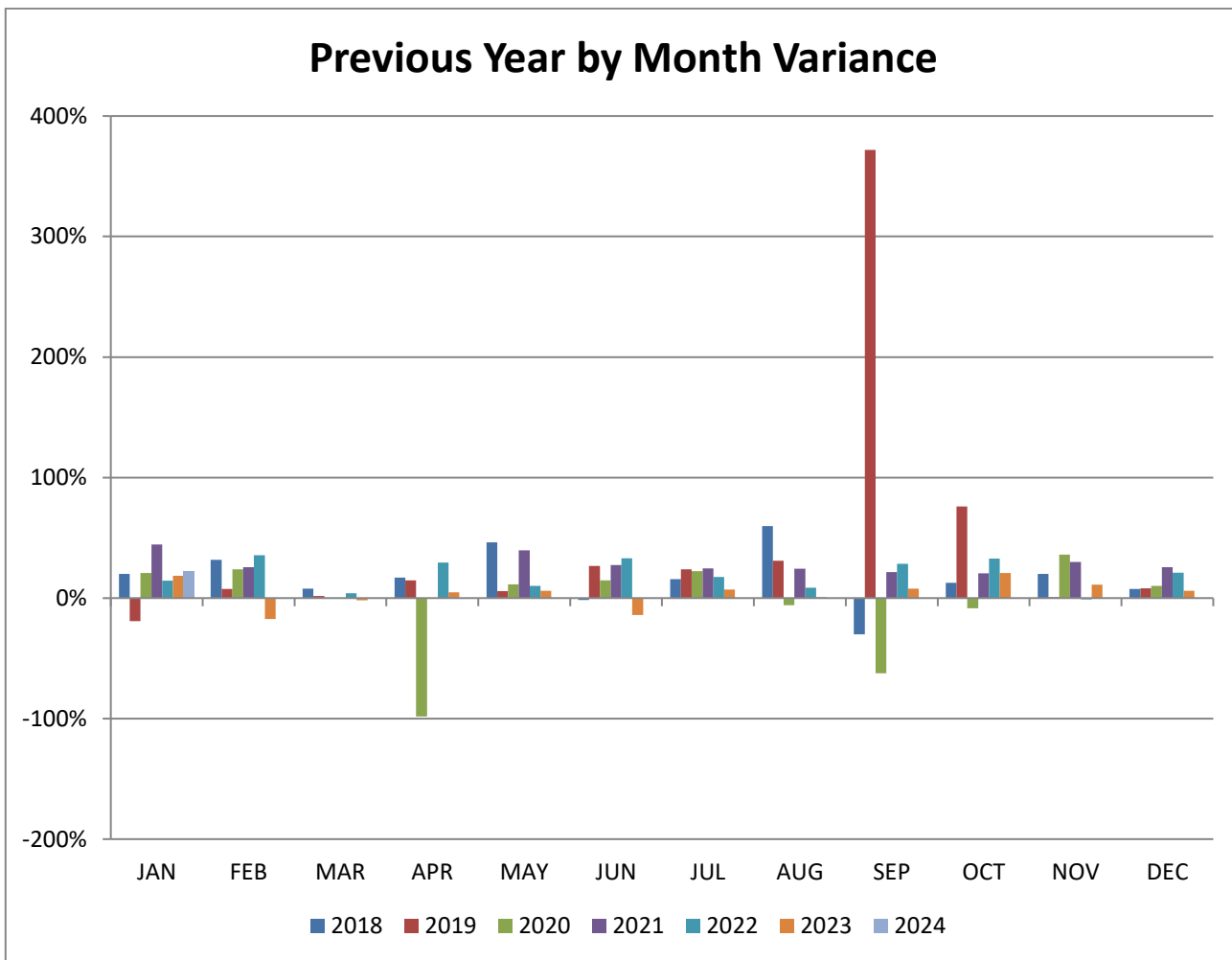
Calendar Year 2024 Sales Tax Averages	Calendar Year 2023 Sales Tax Averages
<b>Total: \$408,207.22</b>	<b>Total: \$4,935,517.49</b>
<b>Mean Allocation: N/A</b>	<b>Mean Allocation: \$411,293.12</b>
<b>Median Allocation: N/A</b>	<b>Median Allocation: \$375,232.85</b>



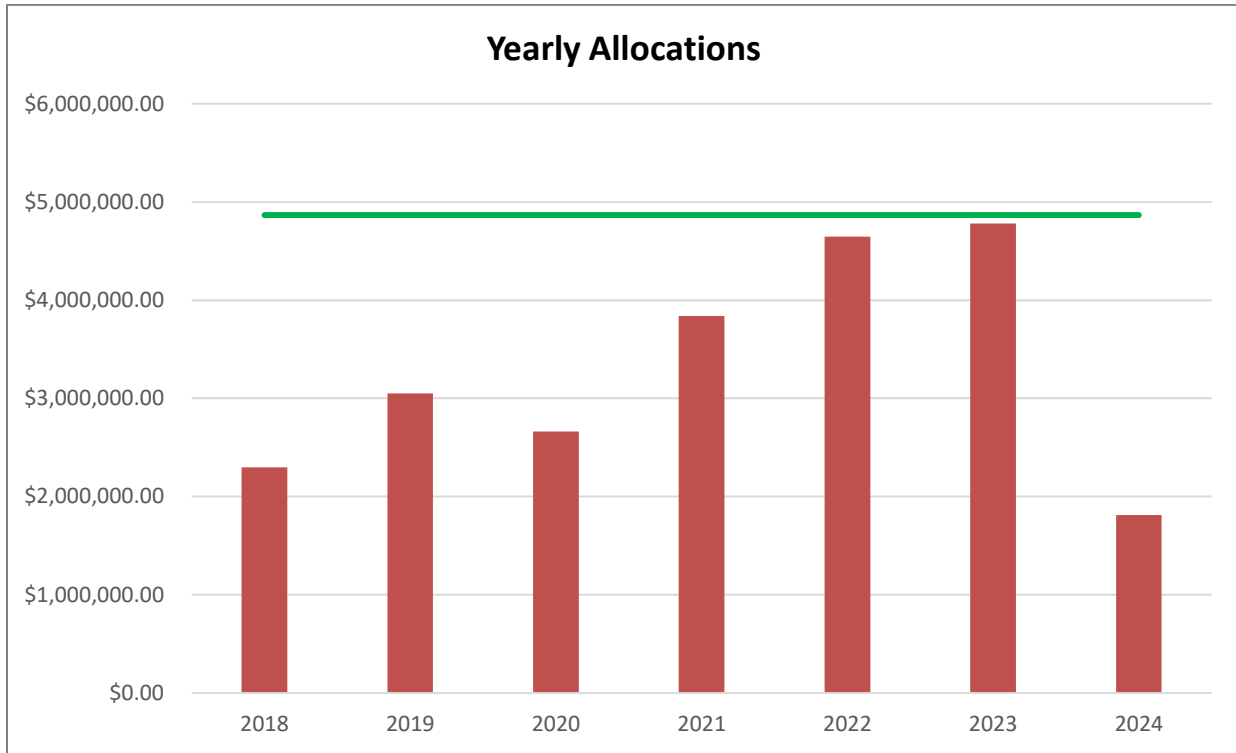
### Monthly Allocations



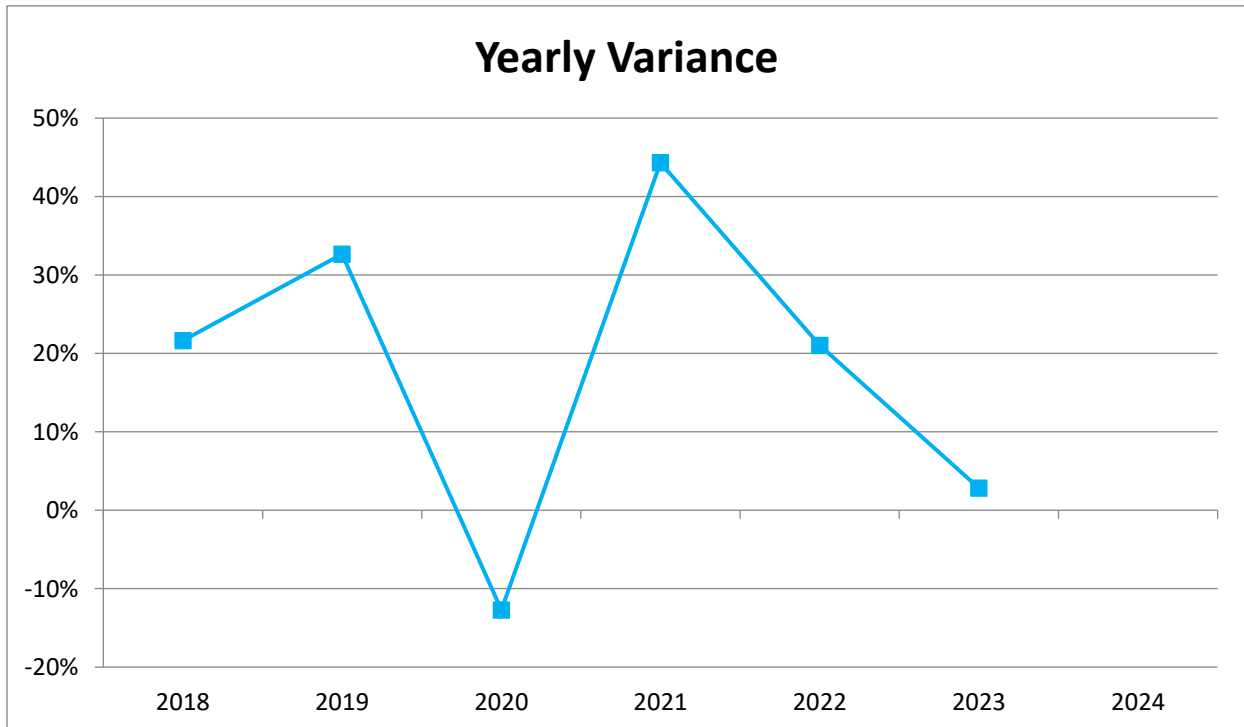
	2018	2019	2020	2021	2022	2023	2024
JAN	\$174,487.10	\$141,238.00	\$170,531.07	\$246,166.57	\$281,476.57	\$333,333.42	\$408,207.22
FEB	\$268,635.98	\$289,215.49	\$358,073.66	\$450,079.02	\$610,440.11	\$504,516.03	
MAR	\$149,964.30	\$152,607.97	\$0.00	\$306,201.64	\$318,775.25	\$313,269.36	
APR	\$144,205.61	\$165,516.81	\$2,724.55	\$215,206.50	\$278,593.13	\$291,741.42	
MAY	\$267,397.74	\$283,049.52	\$315,099.96	\$440,192.71	\$484,876.92	\$514,234.18	
JUN	\$151,071.81	\$191,260.13	\$219,615.98	\$279,583.10	\$371,794.81	\$319,648.21	
JUL	\$153,156.83	\$189,741.79	\$231,928.50	\$288,879.49	\$339,253.53	\$363,680.86	
AUG	\$304,422.57	\$398,641.13	\$375,019.12	\$466,305.61	\$506,663.87	\$510,406.89	
SEP	\$127,165.52	\$599,991.27	\$225,114.39	\$273,783.75	\$351,555.11	\$379,178.98	
OCT	\$141,162.59	\$248,593.82	\$227,917.54	\$274,762.64	\$364,692.50	\$440,686.17	
NOV	\$303,708.43	\$305,939.66	\$416,557.44	\$540,960.11	\$534,536.86	\$593,535.25	
DEC	\$192,957.46	\$208,806.76	\$229,773.80	\$288,957.75	\$349,953.86	\$371,286.72	

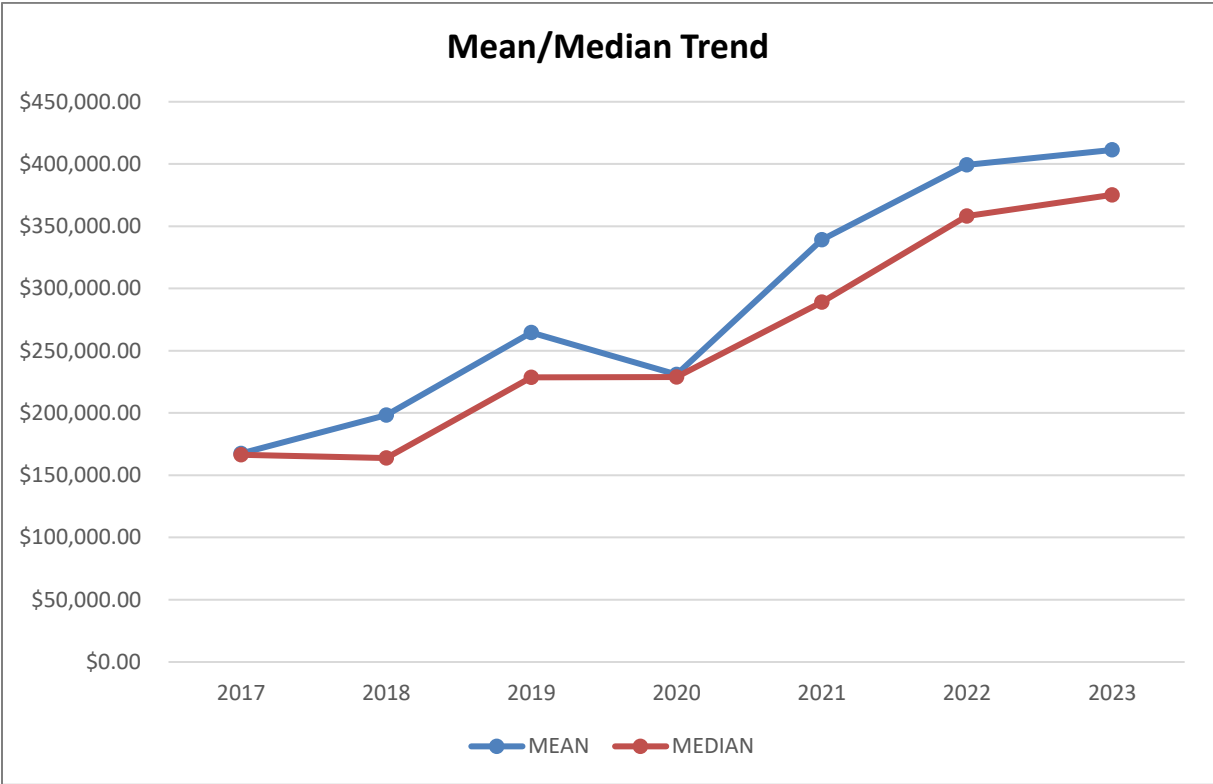


	2018	2019	2020	2021	2022	2023	2024
JAN	20%	-19%	21%	44%	14%	18%	22%
FEB	32%	8%	24%	26%	36%	-17%	
MAR	8%	2%	N/A	N/A	4%	-2%	
APR	17%	15%	-98%	N/A	29%	5%	
MAY	46%	6%	11%	40%	10%	6%	
JUN	-1%	27%	15%	27%	33%	-14%	
JUL	16%	24%	22%	25%	17%	7%	
AUG	60%	31%	-6%	24%	9%	1%	
SEP	-30%	372%	-62%	22%	28%	8%	
OCT	13%	76%	-8%	21%	33%	21%	
NOV	20%	1%	36%	30%	-1%	11%	
DEC	8%	8%	10%	26%	21%	6%	



FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
\$2,298,289.34	\$3,049,090.59	\$2,661,447.47	\$3,840,647.17	\$4,648,109.80	\$4,779,192.57	\$1,813,715.36
22%	33%	-13%	44%	21%	3%	





	2017	2018	2019	2020	2021	2022	2023
<b>Mean</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>\$399,384.38</b>	<b>\$411,293.12</b>
<b>Median</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>\$358,123.81</b>	<b>\$375,232.85</b>

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

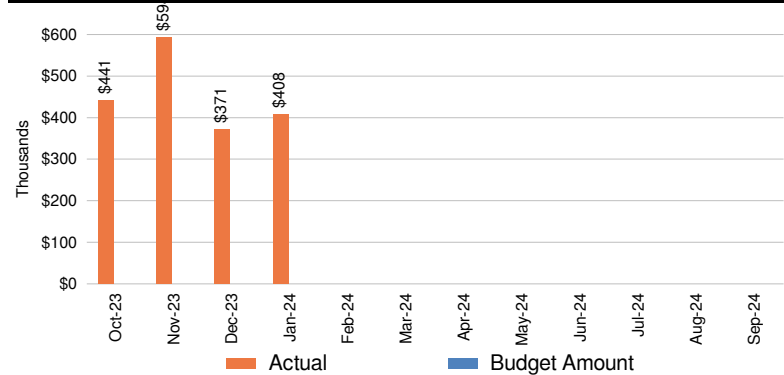
# SALES TAX SNAPSHOT Montgomery

## Jan-24

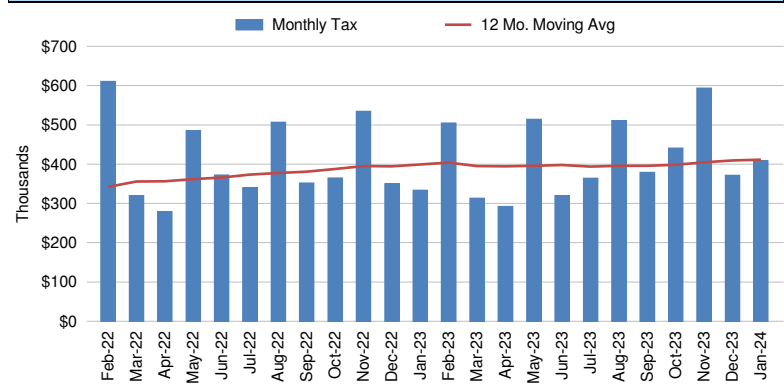
### Sales Tax Net Payments Actual/Budgeted

FY Mo.	Actual FY2023	Actual FY2024	Budgeted FY2024	Actual YoY % Change	Prj YoY % Change
Oct	\$ 364,693	\$ 440,686	\$ na	20.8%	na
Nov	\$ 534,537	\$ 593,535	\$ na	11.0%	na
Dec	\$ 349,954	\$ 371,287	\$ na	6.1%	na
Jan	\$ 333,333	\$ 408,207	\$ na	22.5%	na
Feb	\$ 504,516	\$ na	\$ na	na	na
Mar	\$ 313,269	\$ na	\$ na	na	na
Apr	\$ 291,741	\$ na	\$ na	na	na
May	\$ 514,234	\$ na	\$ na	na	na
Jun	\$ 319,648	\$ na	\$ na	na	na
Jul	\$ 363,681	\$ na	\$ na	na	na
Aug	\$ 510,407	\$ na	\$ na	na	na
Sep	\$ 379,179	\$ na	\$ na	na	na
FYTD	\$ 1,582,517	\$ 1,813,715	\$ na	14.6%	na
FY Total	\$ 4,779,193	\$ na	\$ na	na	na
FY Estimate	\$ 1,813,715	\$ na	\$ na	na	na

### Sales Tax Net Payments: FY Actual/Budget



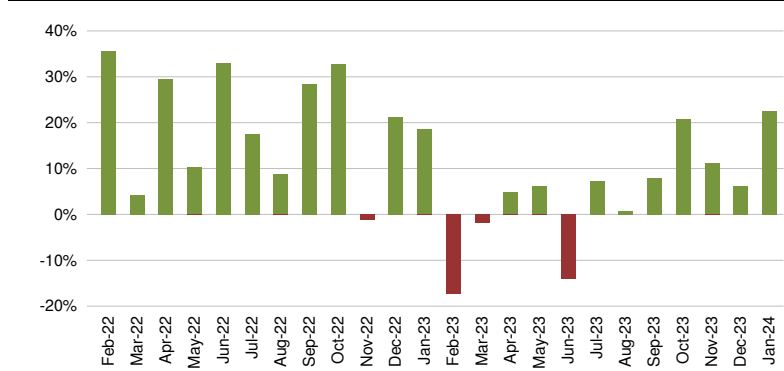
### Sales Tax Net Payments Trend



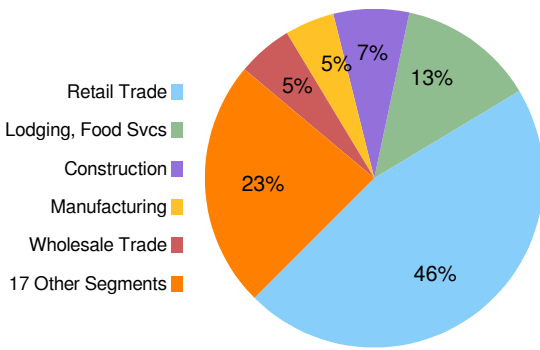
### Top 10 Taxpayers

Rank	Company	FYTD Collections	% Total
1	MCCOY CORPORATION		
2	KROGER TEXAS L.P.		
3	THE OTHER SIDE INC.		
4	RISE COLLECTIVE LLC		
5	ENTERGY TEXAS INC.		
6	GOOGLE LLC		
7	AZZIP ENTERPRISES INC.		
8	BROOKSHIRE BROTHERS INC.		
9	AMAZON.COM SERVICES INC (MARKETPLACE)		
10	JIM'S HARDWARE INC.		
Top 10 Companies		\$ 583,997	31.5%
5875 Other Large Companies		\$ 1,243,593	67.2%
Small Companies/Other		\$ 18,233	1.0%
Single Local Tax Rate (SLT)		\$ 5,573	0.3%
Total		\$ 1,851,396	100.0%

### Sales Tax Net Payments Change - YoY



### Sales Tax Collections by Industry Segment



### Industry Segment Collections Trend - YoY % Chg

SEGMENT	Aug	Sep	Oct	Nov	Dec	Jan
Retail Trade	-3.1%	-2.4%	0.2%	-12.9%	-13.3%	20.6%
Lodging, Food Svcs	2.7%	16.9%	2.8%	29.3%	1.4%	16.4%
Construction	2.8%	-22.7%	15.6%	160.9%	89.2%	188.2%
Wholesale Trade	34.2%	88.1%	30.3%	6.0%	6.9%	-21.3%
Manufacturing	35.8%	-33.2%	41.5%	-8.2%	68.9%	-3.5%
All Others	2.9%	-2.4%	68.3%	48.2%	14.5%	6.6%
Total Collections	1.6%	1.8%	21.5%	11.7%	6.5%	22.9%





**Montgomery**  
**SALES TAX PAYMENT DETAIL**

Jan-24

Fiscal Year: Oct-Sep

COLLECTIONS	Jan-23	Jan-24	Chg. \$ Chg. %	Prior FYTD	Current FYTD	Chg. \$ Chg. %
<b>Current Period</b>	<b>330,145</b>	<b>399,816</b>	<b>69,672</b> 21.1%	<b>1,543,825</b>	<b>1,716,486</b>	<b>172,661</b> 11.2%
Prior Period	(526)	6,990	7,516 -1429.0%	19,570	41,762	22,192 113.4%
Future Period	2,082	865	(1,217) -58.4%	9,679	34,842	25,162 260.0%
Audit	3,319	4,081	762 23.0%	22,396	39,927	17,531 78.3%
Unidentified	448	77	(371) -82.9%	1,070	798	(272) -25.4%
Single Local Tax Rate	4,403	5,573	1,171 26.6%	17,962	17,580	(381) -2.1%
<b>TOTAL</b>	<b>339,870</b>	<b>417,403</b>	<b>77,533</b> 22.8%	<b>1,614,502</b>	<b>1,851,396</b>	<b>236,894</b> 14.7%
Service Fee	(6,797)	(8,348)	(1,551) 22.8%	(32,290)	(37,028)	(4,738) 14.7%
Current Retained	(6,661)	(8,181)	(1,520) 22.8%	(31,644)	(36,287)	(4,643) 14.7%
Prior Retained	6,922	7,334	411 5.9%	31,949	35,635	3,686 11.5%
<b>NET PAYMENT</b>	<b>333,333</b>	<b>408,207</b>	<b>74,874</b> 22.5%	<b>1,582,517</b>	<b>1,813,715</b>	<b>231,199</b> 14.6%

**Montgomery**  
**TOP 30 COMPANIES RANK and CHANGE SUMMARY**  
**Jan-24**

Fiscal Year: Oct-Sep

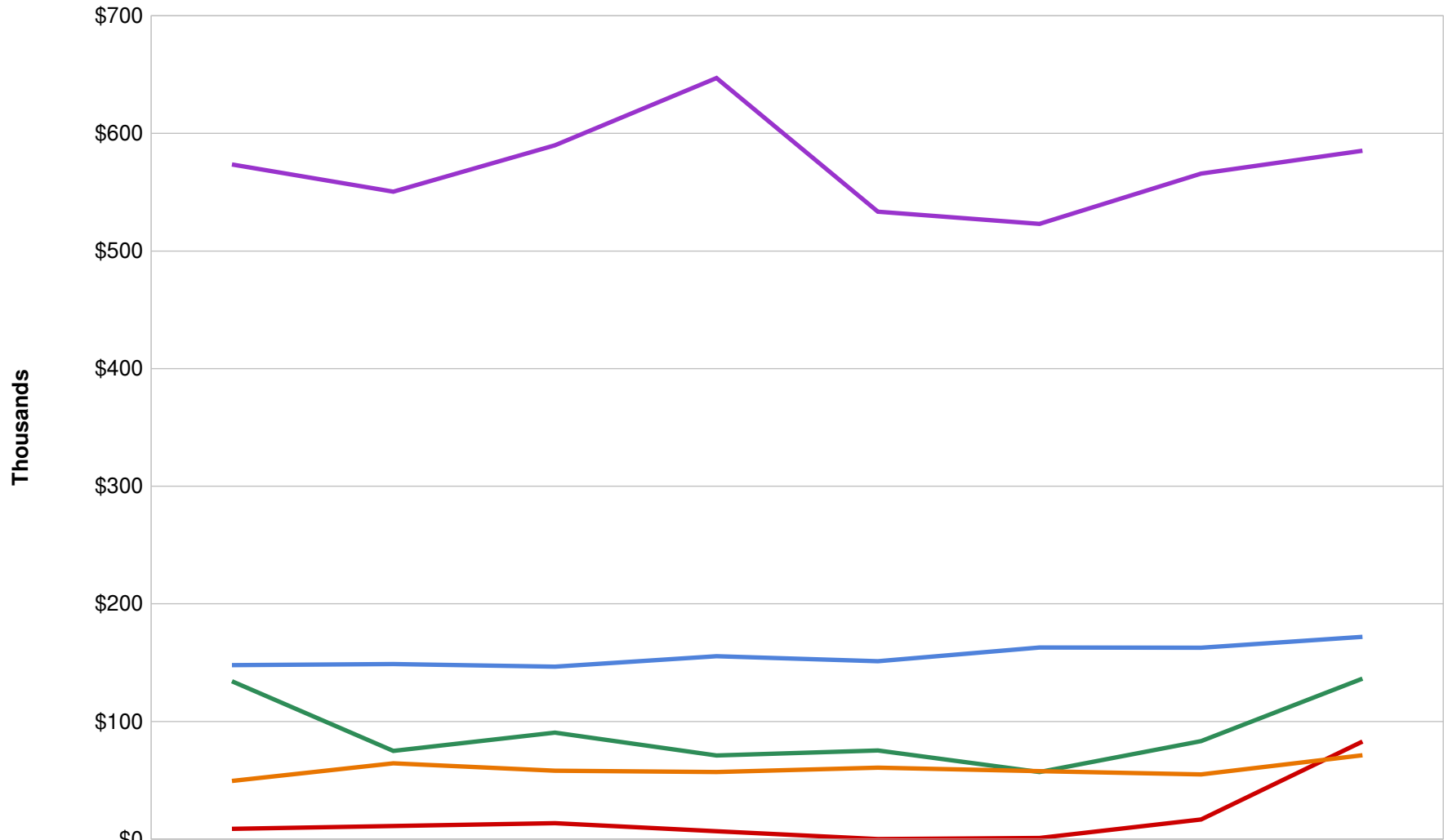
Rank*	Company	NAICS Key	Prior Fiscal YTD Sales Tax Collections	Current Fiscal YTD Sales Tax Collections	Change \$	Change %	Current Fiscal YTD % Total Collections
1	MCCOY CORPORATION	9					
2	KROGER TEXAS L.P.	9					
3	THE OTHER SIDE INC.	22					
4	RISE COLLECTIVE LLC	4					
5	ENTERGY TEXAS INC.	3					
6	GOOGLE LLC	11					
7	AZZIP ENTERPRISES INC.	22					
8	BROOKSHIRE BROTHERS INC.	9					
9	AMAZON.COM SERVICES INC (MARKETPLACE)	9					
10	JIM'S HARDWARE INC.	9					
<b>TOP 10 LARGE** COMPANIES</b>			<b>561,080</b>	<b>583,997</b>	<b>22,917</b>	<b>4.1%</b>	<b>31.5%</b>
11	MCKINNEY RESTAURANT 21141 LLC	22					
12	PATTERSON-UTI DRILLING COMPANY LLC	2					
13	SCHULTZ PET SUPPLY LLC	9					
14	CHEWY INC.	9					
15	O'REILLY AUTO ENTERPRISES LLC	9					
16	STARBUCKS CORPORATION	22					
17	HOME DEPOT U.S.A. INC.	9					
18	BFI WASTE SERVICES OF TEXAS LP	18					
19	NEW CINGULAR WIRELESS PCS LLC	12					
20	JEETHO BUSINESS INC.	9					
21	AMAZON.COM SERVICES LLC	9					
22	K. HOVNIANIAN OF HOUSTON II L.L.C.	4					
23	SKIPPER BEVERAGE COMPANY LLC	9					
24	JKG LEIGH LLC	23					
25	FUBO TV MEDIA INC	12					
26	PANDA EXPRESS INC.	22					
27	AUTOZONE PARTS INC.	9					
28	CHIPOTLE MEXICAN GRILL OF COLORADO LLC	22					
29	THE ECLECTIC TRADING COMPANY	22					
30	WAL-MART.COM USA LLC	9					
<b>TOP 30 LARGE COMPANIES</b>			<b>808,003</b>	<b>942,886</b>	<b>134,883</b>	<b>16.7%</b>	<b>50.9%</b>
<b>TOP 100 LARGE COMPANIES</b>			<b>1,097,910</b>	<b>1,320,431</b>	<b>222,521</b>	<b>20.3%</b>	<b>71.3%</b>
<b>5,784 OTHER LARGE COMPANIES</b>			<b>488,859</b>	<b>507,159</b>	<b>18,300</b>	<b>3.7%</b>	<b>27.4%</b>
<b>SMALL COMPANIES &amp; OTHER</b>			<b>9,771</b>	<b>6,225</b>	<b>(3,546)</b>	<b>-36.3%</b>	<b>0.3%</b>
<b>SINGLE LOCAL TAX RATE COLLECTIONS (SLT)</b>			<b>17,962</b>	<b>17,580</b>	<b>(381)</b>	<b>-2.1%</b>	<b>0.9%</b>
<b>TOTAL COLLECTIONS</b>			<b>1,614,502</b>	<b>1,851,396</b>	<b>236,894</b>	<b>14.7%</b>	<b>100.0%</b>
<b>STATE COMPROLLER FEES</b>			<b>31,985</b>	<b>37,680</b>	<b>5,695</b>	<b>17.8%</b>	<b>2.0%</b>
<b>NET PAYMENTS</b>			<b>1,582,517</b>	<b>1,813,715</b>	<b>231,199</b>	<b>14.6%</b>	<b>98.0%</b>

\* Ranked by Total of Last Fiscal Year + Current Fiscal YTD

\*\* Businesses whose detailed sales tax data is available

**Montgomery**

**INDUSTRY SEGMENT SALES TAX TREND**



- Retail Trade
- Lodging, Food Svcs
- Construction
- Mining, Oil/Gas Extr
- Manufacturing

	2022 Q1	2022 Q2	2022 Q3	2022 Q4	2023 Q1	2023 Q2	2023 Q3	2023 Q4
Retail Trade	573,626	550,377	589,816	646,997	533,344	522,981	565,869	585,273
Lodging, Food Svcs	147,903	148,876	146,606	155,490	151,234	162,950	162,731	171,969
Construction	134,245	75,013	90,506	71,077	75,311	57,076	83,316	136,365
Mining, Oil/Gas Extr	8,608	11,184	13,591	6,637	39	894	16,701	82,950
Manufacturing	49,444	64,367	58,209	56,931	60,763	57,818	55,006	71,258

Data Source:  
Texas Comptroller of Public Accounts

## Montgomery INDUSTRY SEGMENT RANK & CHANGE

Jan-24

Fiscal Year: Oct-Sep

INDUSTRY SEGMENT*	% Total Current YTD Collections	Prior Fiscal YTD Sales Tax Collections	Current Fiscal YTD Sales Tax Collections	Change	
				\$	%
Retail Trade	41.1%	784,996	751,638	(33,359)	-4.2%
Lodging, Food Svcs	12.5%	203,417	227,740	24,323	12.0%
Construction	10.8%	92,148	197,083	104,935	113.9%
Wholesale Trade	4.2%	73,925	77,334	3,409	4.6%
Manufacturing	4.9%	76,105	89,754	13,649	17.9%
<b>Top 5</b>	<b>73.5%</b>	<b>1,230,591</b>	<b>1,343,550</b>	<b>112,958</b>	<b>9.2%</b>
Information excl. Telecom	4.8%	70,986	86,812	15,826	22.3%
Telecom	2.9%	53,873	52,877	(996)	-1.8%
Utilities	2.2%	56,778	40,363	(16,415)	-28.9%
Admin, Support, Waste Mgmt	2.8%	46,322	52,071	5,749	12.4%
Prof, Scientific, Tech Svcs	2.4%	34,197	44,145	9,948	29.1%
Other Services	2.3%	41,120	42,037	917	2.2%
Mining, Oil/Gas Extr	4.6%	6,648	84,343	77,695	1168.7%
Real Estate, Rental, Leasing	1.1%	15,898	19,528	3,630	22.8%
Unidentified	1.4%	127	25,952	25,825	20402.1%
Financial, Insurance	0.9%	7,930	15,942	8,012	101.0%
Ag, Forestry, Fishing, Hunting	0.3%	7,833	5,891	(1,942)	-24.8%
Recreation, Arts, Entmt	0.3%	5,141	6,030	888	17.3%
Transportation, Warehousing	0.2%	5,218	3,748	(1,470)	-28.2%
Public Admin	0.1%	1,536	1,728	193	12.5%
Health Care, Social Assistance	0.1%	1,310	1,539	229	17.5%
Education Services	0.0%	1,136	752	(384)	-33.8%
Company, Enterprise Mgmt	0.0%	124	282	158	127.1%
<b>All Other</b>	<b>26.5%</b>	<b>356,177</b>	<b>484,040</b>	<b>127,863</b>	<b>35.9%</b>
<b>TOTAL COLLECTIONS</b>	<b>100.0%</b>	<b>1,586,769</b>	<b>1,827,590</b>	<b>240,821</b>	<b>15.2%</b>

INDUSTRY SEGMENT	% Change from same month Prior Year					
	Aug	Sep	Oct	Nov	Dec	Jan
Retail Trade	-3.1%	-2.4%	0.2%	-12.9%	-13.3%	20.6%
Lodging, Food Svcs	2.7%	16.9%	2.8%	29.3%	1.4%	16.4%
Construction	2.8%	-22.7%	15.6%	160.9%	89.2%	188.2%
Wholesale Trade	34.2%	88.1%	30.3%	6.0%	6.9%	-21.3%
Manufacturing	35.8%	-33.2%	41.5%	-8.2%	68.9%	-3.5%
All Others	2.9%	-2.4%	68.3%	48.2%	14.5%	6.6%
<b>TOTAL COLLECTIONS</b>	<b>1.6%</b>	<b>1.8%</b>	<b>21.5%</b>	<b>11.7%</b>	<b>6.5%</b>	<b>22.9%</b>

\* Ranked by Current + Prior YTD Collections

Item 4.

HdL Companies  
**Montgomery**

**INDUSTRY SEGMENT SALES TAX RANK & DISTRIBUTION**  
(Prior Fiscal Year + Current Fiscal Year-to-Date)

Key Fiscal Year: Oct-Sep

**Jan-24**

Industry Segment	Rank	Sales (Thousands)
Retail Trade	9	3,020.8
Lodging, Food Svcs	22	860.1
Construction	4	483.9
Wholesale Trade	8	349.1
Manufacturing	5	320.3
Information excl. Telecom	11	228.1
Telecom	12	205.9
Utilities	3	188.3
Admin, Support, Waste Mgmt	18	186.8
Prof, Scientific, Tech Svcs	16	157.2
Other Services	23	146.9
Mining, Oil/Gas Extr	2	108.6
Real Estate, Rental, Leasing	15	82.7
Unidentified	25	68.2
Financial, Insurance	14	40.9
Ag, Forestry, Fishing, Hunting	1	37.0
Recreation, Arts, Entmt	21	25.3
Transportation, Warehousing	10	20.7
Public Admin	24	6.6
Health Care, Social Assistance	20	5.7
Education Services	19	3.6
Company, Enterprise Mgmt	17	0.6

Thousands

Industry Segment	Percentage
Retail Trade	46%
17 Other Segments	23%
Lodging, Food Svcs	13%
Construction	7%
Manufacturing	5%
Wholesale Trade	5%

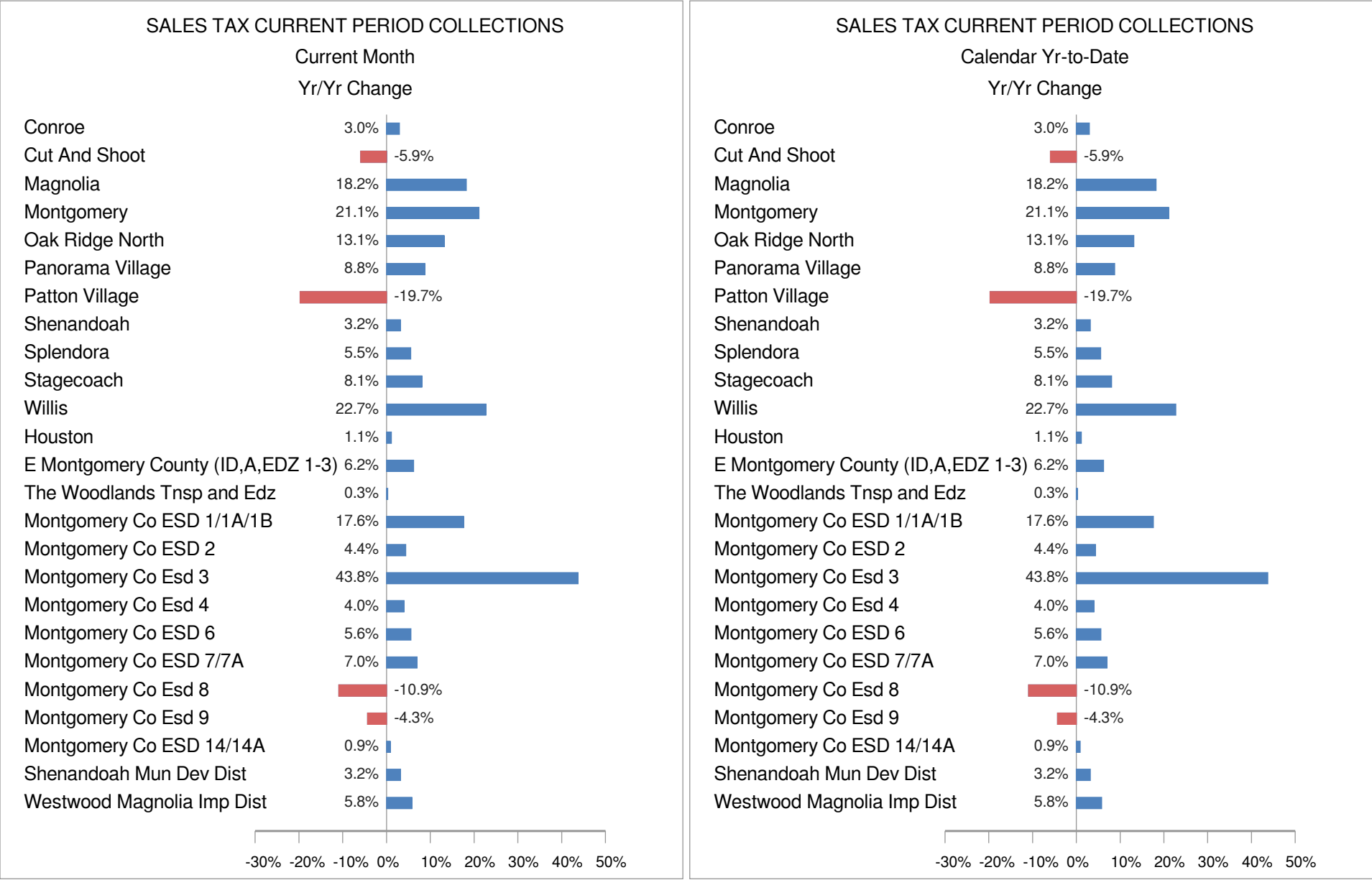
Data Source:  
Texas Comptroller of Public Accounts

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**HdL** Companies

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## SALES TAX TREND MONTGOMERY COUNTY Jan-24



Data: Texas Comptroller of Public Accounts

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**NAICS KEY**

<b>Code</b>	<b>Industry Segment</b>
1	Ag, Forestry, Fishing, Hunting
2	Mining, Oil/Gas Extr
3	Utilities
4	Construction
5	Manufacturing
6	Included in Key No. 5
7	Included in Key No. 5
8	Wholesale Trade
9	Retail Trade
10	Transportation, Warehousing
11	Information excl. Telecom
12	Telecom
13	Included in Key No. 11
14	Financial, Insurance
15	Real Estate, Rental, Leasing
16	Prof, Scientific, Tech Svcs
17	Company, Enterprise Mgmt
18	Admin, Support, Waste Mgmt
19	Education Services
20	Health Care, Social Assistance
21	Recreation, Arts, Entmt
22	Lodging, Food Svcs
23	Other Services
24	Public Admin
25	Unidentified