**Menard County**

Treasurer’s Financial Report as of March 31, 2021

Treasurer’s Budget Analysis

Six months into the fiscal year, an analysis of the Operating Fund’s Revenue/Expenditures is presented in the Division format.

The four Divisions for Menard County are:

1. Law Enforcement
2. Law Enforcement Support
3. Administration
4. Community Services

**Division Budgets:**

 Budget Expenditures Budget Balance

 YTD

1. Law Enforcement $1,604,614 $737,980 $577,510 36%
2. LE Support $ 306,492 $185,494 $ 81,428 27%
3. Administration $ 660,162 $310,841 $ 349,321 53%
4. Community Service $ 415,108 $224,619 $190,489 46%

**TOTAL $2,986,376 $1,458,934 $1,198,748 40%**

1. **Direct Law Enforcement.**

 Budget Expenditures YTD

 Sheriff’s Budget $687,783 $373,992

 Jail $304,238 $113,964

 State Law enforcement $ 3,050 $ 49

 Constable $ 40,840 $ 16,992

 County & District Clerk $ 87,558 $ 40,962

 Justice of Peace $111,545 $ 54,047

 State Court Costs & Fees $369,600 $ 137,974

**Total Law Enforcement $1,604,614 $ 737,980 or 46% of Budget**

Direct Law Enforcement is supported by fines collected through the Justice of the peace and District & County Clerk, which offset much of the Direct Law Enforcement Costs. Costs above fine revenue are met by the General Fund’s Ad Valorem Tax. It is important to understand that all fines collected by the Support Departments do not remain in the County’s Revenue stream. The net cost of Direct Law Enforcement is calculated below:

The Justice of Peace and The District & County Clerk have collected fines of $331,269. However, $137,974 or 42% of these fines collected, have been sent to the State of Texas, for its share of Law Enforcement Costs, which will leave $193,295 for County Budget support. Therefore, by comparing the total Direct Law Enforcement YTD costs of $737,980 less the offsetting revenue collected, Direct Law Enforcement gross costs are $523,045. Other sources of revenue, also reduce Law Enforcement costs. For example, One Deputy salary YTD of $19,250 has been paid for by the City of Menard. Also, Sheriff fees of $908, and State Training Support of $1,482, also reduce the Law Enforcement expenses. Thus far the calculated net cost of Direct Law Enforcement is $287,966; Summarized as follows:

 Direct YTDLaw Enforcement Costs $737,980

 Less JP and Clerk Net Revenue ($331,269)

 Less Other Revenue ($ 59,295)

 **Net Direct Law Enforcement Costs $347,416**

As clarification of the Law Enforcement Costs, the various fines assessed by Direct Law Enforcement, office expenses for the Justice of Peace and the District & County Clerk are considered a cost of Direct Law Enforcement.

1. **Indirect Law Enforcement** costs of Division II, include the Probation Office, County Attorney, and 452nd District Court Costs. Indirect Law Enforcement also receive some State support therefore, the balance of their YTD costs, is supported by the Ad Valorem Tax.

 Probation $ 54,888

 County Attorney $ 42,064

 452nd District Court Costs $ 88,543

 **Total Indirect Law Enforcement $185,495**

Less State Support of Indirect

 Law Enforcement & reimbursements ($ 57,509)

 **Net Law Enforcement Support $127,986**

1. **Administrative Costs** for Division III, include County Judge, Tax Collector, Treasurer, Emergency Management, Debt, Interfund Transfers and Building & Grounds Operations, all of which are funded by a combination of Ad Valorem Taxes, Sales Taxes, Miscellaneous Fees, and Grants. These Department YTD expenditures are:

County Judge $ 56,491

Tax Collector $ 39,078

Treasurer $ 44,258

Emergency Management $ 4,322

Interfund Transfers $ 40,000

Building & Grounds Operations $ 22,521

Non-Departmental $102,954
 **Total Administrative Costs $309,623**

Less Sales Tax, Grants and fees $ 99,912

**Net Administrative Costs $209,711**

**Community Service** is a vital component of County Government. Therefore, a number of expenses are related to making our County a wonderful place to live includes activities such as:

 Volunteer Fire Department $ 5,978

 Hunters Dumpsters $ 22,870

 Public Services $ 12,016

 911 Services $ 1,218

 Public Library $ 21,534

 Menardville Museum $ 1,800

 Youth Baseball $ 725

 Presidio $ 2,408

 Golf Course $ 1,287

 RV Park $ 37,756

 Swimming Pool $ 211

 Extension Office $ 45,099

 Soil and Water Conservation $ 1,800

 Veterans Affairs $ 1,646

 Community Center $ 69,490

**Total Community Services $225,837**

 Revenue supporting Community Service $105,931

**Net Community Services Cost $119,906**

**Conclusion:**

The net costs for each Division is expressed by the utilization of Ad Valorem tax collections. The following analysis reflects the various levels of support through Ad Valorem taxes for the first six months of this fiscal year:

 Ad Valorem taxes $1,434,433

 Less **YTD Net Division Costs**:

I. Direct Law Enforcement ($ 347,416) 25%

 II. Indirect Law Enforcement ($ 127,986) 9%

III. Administrative Costs ($ 209,711) 15%

IV. Community Service ($ 119,906) 8%

**Balance of Unexpended**

**Ad Valorem Taxes $ 616,219 43%**

Treasurer’s Financial Analysis, Continued

**Overview**

This month’s Specified Activity Report reflects investments of $800,00 and a total cash balance of $41,683.21. The County continues to operate within a total cash available principle with deficit balances for the month of March, in the General Operating Fund, and the Courthouse Restoration Fund. The Texas Historical Commission has reimbursement requirements of

$147,539 which will cover the Courthouse Restoration Fund deficit.

This month’s financial activity includes cash deposits of $397,568 and disbursements of $538,055. The attached Specified Activity Report also displays the cash balance for each fund. Interest earnings continue to suffer since we purchased Certificates of Deposits based upon the near zero Treasury Bill rates at the time of purchase.

Tax Collections are 93% of the budgeted $1,545,455 in the General Fund, and Justice of the Peace collections are $302,714 or 33% of Budget; compared to last year’s $490,063 year-to-date, at 64% of expectations.

A summary of the General Fund Revenue year-to-date, is displayed as follows:

 2019-20 2020-21 Difference

AD Valorem Taxes $1,398,595 $1,434,433 $ 35,838

JP Fees $ 490,063 $ 302,714 $ (187,349)

County Clerk Fees $ 37,139 $ 28,555 $ (8,584)

Sales Taxes $ 150,809 $ 74,334 $ (76,475)

RV Park $ 49,943 $ 53,748 $ 3,805

COVID – 19 $ -0- $ 37,472 $ 37,472

All Other Revenue $ 190,904 $ 182,760 $ (8,144)

 Total $2,317,453 $2,114,016 $ (203,437)

Year to date General Fund expenditures for the period ending March 31 total $1,458,934 or 49% of the $2,986,376 Budget. The department breakdown is shown on the second schedule for this month’s report.

**Road & Bridge**

Year to date financial activities for R&B are as follows:

 Revenue $299,245

Payroll $136,075

 Operations $ 95,383

Total Expenses $231,458

 **Operations Gain $ 67,787**