

SOFTWARE SUBSCRIPTION AGREEMENT

This Software Subscription Agreement ("**Agreement**") is made as of the Effective Date (the "**Effective Date**") between Fund Accounting Solution Technologies, Inc., a Texas corporation (Company), and the City of Iowa Colony, a Texas municipality, (Customer). The Effective Date of this agreement is August 12, 2021. This Agreement describes Customer's subscription for access to Software and payment for Services provided by Company. Company and Customer therefore agree as follows:

1) DEFINITIONS.

(a) "**Software Subscription**" means the software developed and delivered by Company provided to Customer as described in this Agreement.

(b) "**Government Authority**" means any governmental authority or court, tribunal, agency, department, commission, arbitrator, board, bureau, or instrumentality of the United States of America or any other country or territory, or domestic or foreign state, prefecture, province, commonwealth, city, county, municipality, territory, protectorate or possession.

(c) "**Law**" means all laws, statutes, ordinances, codes, regulations and other pronouncements having the effect of law of any Government Authority.

(d) "**Services**" means the Services Company provides to Customer as described in this Agreement.

(e) "**Software**" means the software described in this Agreement.

2) SERVICES. Company agrees to provide the Services as described in Addendum B.

3) SUBSCRIPTION.

(a) **Scope.** Company agrees to provide support for the Software listed in Addendum A of this Agreement. Both parties acknowledge that the Subscription Agreement covers support for both the Software products listed in Addendum A of this Agreement and for updates of the Software products. The Subscription agreement will provide support services as described in Addendum B of this Agreement.

(b) **Updates.** Company will install the Software in a hosted computer environment as described in Addendum A of this Agreement. Updates to the software, including new releases and fixes, will be managed by Company in the hosted environment.

4) DELIVERY. The Software and Services will be delivered as described in Addendums A & B to this agreement. Customer agrees that the Company Software consists of Company's trade secrets. Company shall retain all copyrights in the Company Software, whether published or unpublished. Company agrees that all data provided to Company for Software shall remain the property of Customer. Should Customer terminate the Agreement in good standing and in accordance with the termination provisions of this Agreement, Company agrees to return to Customer, all data files held by Company.

5) OWNERSHIP AND TITLE. Customer agrees that Company possesses exclusive title to and ownership of the Company Software.

a) Customer agrees that Customer acquires neither ownership nor any other interest in the Company Software, except for the right to use the Company Software in accordance with the terms and conditions of this Agreement.

b) All rights not expressly granted to Customer in this Agreement are retained by Company.

c) Customer agrees that Company Software including, but not limited to, systems designs, programs in source and/or object code format, applications, techniques, ideas, and/or know-how utilized and/or developed by Company are and shall remain the exclusive property of Company.

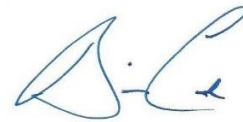
6) FEES. In consideration for Company performing all obligations under this Agreement, Customer agrees to pay Company as described in Addendum A & B of this agreement.

7) INVOICES AND TAXES. Customer agrees to pay to Company fees owed under this Agreement within thirty (30) days after the date of Customer's receipt of an invoice (unless noted otherwise on the invoice). An invoice will contain the invoice number, invoice date, description of the transaction, total invoice amount with miscellaneous charges listed separately and payment terms consistent with and not additional to any provisions under this Agreement. To the extent that the transactions under this Agreement are subject to any sales, use, value added or any other taxes, payment of these taxes, if any, is Customer's responsibility. Company is liable for any and all taxes on any and all income it receives under this Agreement.

IN WITNESS WHEREOF, the parties execute this Agreement as of the Effective Date. Each person who signs this Agreement below represents that such person is fully authorized to sign this Agreement on behalf of the applicable party.

Company

By:



Print Name: Brian G. Cook, CPA
Title: CEO

CUSTOMER

By:

Print Name:
Title:
Date:

ADDENDUM A

Subscription Agreement

A) Software Modules. The following modules represent the Software covered by these agreements. The modules included are as follows:

General Ledger
Bank Reconciliation
Accounts Payable
Payroll
Human Resources
Distributed Time Entry
Municipal Court
Citation Import Interface
Cash Receipting
Online Payments – Municipal Court

All personnel (including but not limited to employees, contractors, sub-contractors and part-time staff) of the Customer will be licensed to use any of the modules described in Addendum A of this Agreement.

1) Software.

- a) Ownership of the software products, accompanying documentation and related materials, and any modifications and enhancements to such software products and any related interfaces shall remain with Company.
- b) The software products covered by the subscription are not to perform functions or processing for subdivisions or entities that were not considered by Company at the time Company issued this Agreement.
- c) Customer agrees that the software products, any modifications and enhancements and any related interfaces are proprietary to Company and are being developed as a trade secret at Company's expense. Customer agrees to keep the software products confidential and use its best efforts to prevent any misuse, unauthorized use or unauthorized disclosures by any party of any or all of the software products or accompanying documentation.
- d) If Customer makes modifications to the software products, Company will not support

or correct errors in the modified software products.

2) Escrow.

- e) If requested by Customer, Company will maintain at Customer's expense an escrow agreement with an Escrow Services Company under which Company will place the source code of each major release. Customer will be invoiced the annual beneficiary fee by Company and is solely responsible for maintaining its status as a beneficiary.

3) Subscription Fees

- a) The subscription fees listed below do not include any tax or other governmental impositions including, without limitation, sales, use or excise tax. All applicable sales tax, use tax or excise tax shall be paid by Customer and shall be paid over to the proper authorities by Company or reimbursed by Customer to Company any amounts on demand in the event that Company is responsible or demand is made on Company for the payment thereof. If tax-exempt, Customer must provide Company with Customer's tax-exempt number or form.
- b) In the event of any disputed invoice, Customer shall provide written notice of such disputed invoice to Company. Such written notice shall be provided to Company within fifteen (15) days. An additional fifteen (15) days is allowed for the Customer to provide written clarification and details for the disputed invoice. Addresses for Company and Customer are as follows:

City of Iowa Colony
12003 Iowa Colony Blvd
Iowa Colony, TX 77583

Fund Accounting Solution Technologies, Inc.
5225 S Loop 289
Suite 222
Lubbock, TX 79424

Company shall provide a written response to Customer that shall include either a justification of the invoice or an explanation of an adjustment to the invoice and an action

plan that will outline the reasonable steps needed to be taken by Company and Customer to resolve any issues presented in Customer's notification to Company. Customer may withhold payment of only the amount actually in dispute until Company provides the required written response, and full payment shall be remitted to Company upon Company's completion of all material action steps required to remedy the disputed matter. Notwithstanding the foregoing sentence, if Company is unable to complete all material action steps required to remedy the disputed matter because Customer has not completed the action steps required of them, Customer shall remit full payment of the invoice.

c) Any invoice not disputed as described above shall be deemed accepted by the Customer. If payment of any invoice that is not disputed as described above is not made within forty (40) calendar days, Company reserves the right to suspend delivery of all subscription services in the Agreement. Any late payments will be subject to an interest charge equal to 1.5% of the amount due per month, or the maximum rate permitted by law. Service will be suspended without further notice on the 10th day after payment is due.

4) Billing. Company will bill for service fees prior to work being performed to insure commitment by both parties. Subscription fees will be billed at go-live date, with renewals as described below.

5) Payment.

a) Customer agrees to pay Company the Annual Subscription amount for licensing, support, and hosting services, as described below. The annual amount identified below will become due the first of the month of any year for which a subscription fee is being charged as described in Addendum A of this Agreement.

b) Support and services will be suspended whenever Customer's account is ten (10) calendar days overdue. Support and services will be reinstated when Customer's account is made current.

6) Acceptance of the Software.

a) Within thirty (30) days after the software products have been installed and fully implemented by the Customer, Customer shall acknowledge their acceptance of the software products.

b) At its option, Customer may perform Customer's own defined internal validation process to test the Software to substantially comply with Company's needs for the Software products and functionality of the Software as demonstrated by Company. Completion and validation of compliance by such testing shall constitute Customer's acceptance.

c) Notwithstanding anything contrary herein, Customer's full time use of the software products for its intended purpose, shall constitute Customer's verification of the software products, without exception and for all purposes.

d) Verification or validation that the Software products substantially comply with Company's demonstration and any written commitment to Customer shall be final and conclusive except for latent defect, fraud, and such gross mistakes that amount to fraud and the operation of any provision of this Agreement which specifically survives verification. In the event said verification becomes other than final, or becomes inconclusive, pursuant to this paragraph, Customer's right and remedy against Company shall be to require Company to correct the cause thereof.

e) Company shall correct any functions of the software products which failed the standard verification testing by Customer.

7) Mutual Warranties. Each party represents, warrants and covenants to the other that:

(i) General. It: (a) is a company or municipality duly organized and validly existing and in good standing under the Laws of its jurisdiction of organization; (b) is qualified or licensed to do business and in good standing in every jurisdiction where qualification or licensing is required; and (c) has the corporate power and authority to

negotiate, execute, deliver and perform its obligations under this Agreement.

(ii) Law Compliance. It complies with all applicable Laws.

8) Limited Warranty. Company represents that the Software will conform to meet all necessary requirements for Customer. If the Software does not perform as warranted, Company's obligation will be to use reasonable efforts, consistent with industry standards, to cure the defect. Should Company be unable to cure the defect or provide a replacement product, Customer must give written notice to Company of the nature of the unaccepted issues with the Software. If Company cannot resolve the issues to Customer's satisfaction within ninety (90) days of written notice, Company will refund any payments made by Customer for Subscription Fees within ten (10) days after the ninety (90) day resolution period and the Agreement will be Terminated for both Customer and Company. Company will return all Customer data to Customer and Customer will return all documentation and related materials to Company. THIS WARRANTY IS IN LIEU OF ALL OTHER WARRANTIES. TO THE MAXIMUM EXTENT PERMITTED UNDER APPLICABLE LAW, ALL OTHER WARRANTIES, CONDITIONS AND REPRESENTATIONS, WHETHER EXPRESS, IMPLIED OR VERBAL, STATUTORY OR OTHERWISE, AND WHETHER ARISING UNDER THIS AGREEMENT OR OTHERWISE ARE HEREBY EXCLUDED, INCLUDING, WITHOUT LIMITATION, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

9) Limitation of Liability.

a) In the event that the software products are determined to infringe upon any existing United States patent copyright or trademark rights held by any other person or entity, Company shall defend and hold harmless Customer and its officers, agents and employees from any claim or proceedings

brought against Customer and from any cost damages and expenses finally awarded against Customer which arise as a result of any claim that is based on an assertion that Customer's use of the software products under this Subscription Agreement constitutes an infringement of any United States patent, copyright or trademark provided that Customer notifies Company promptly of any such claim or proceeding and gives Company full and complete authority, information and assistance to defend such claim or proceeding and further provided that Company shall have sole control of the defense of any claim or proceeding and all negotiations for its compromise or settlement provided that Company shall consult with Customer regarding such defense. In the event that the software products are finally held to be infringing and its use by Customer is enjoined, Company shall, at its election; (1) procure for Customer the right to continue use of the software products; (2) modify or replace the software products so that it becomes non-infringing; or (3) if procurement of the right to use or modification or replacement cannot be completed by Company, terminate the subscription for the infringing software product, and upon termination, refund the subscription fees paid for the infringing software product as depreciated on a straight-line basis over a period of seven (7) years with such depreciation to commence on the execution of this Agreement. Company shall have no liability hereunder if Customer modified the software products in any manner without the prior written consent of Company and such modification is determined by a court of competent jurisdiction to be a contributing cause of the infringement or if the infringement would have been avoided by Customer's use of the most current revision of the software products. The foregoing states Company's entire liability and Customer's exclusive remedy with respect to any claims of infringement of any copyright, patent,

trademark, or any property interest rights by the software products, any part thereof, or use thereof.

b) In no event shall Company be liable for special, indirect, incidental, consequential or exemplary damages, including without limitation any damages resulting from loss of use, loss of data, interruption of business activities or failure to realize savings arising out of or in connection with the use of the software products. Company's liability for damages arising out of this Agreement, whether based on a theory of contract or tort, including negligence and strict liability shall be limited to the Company subscription fees identified above. The subscription fees set forth below reflect and are set in reliance upon this allocation of risk and the exclusion of such damages as set forth in this Agreement.

10) Force Majeure. Any failure or delay by a party in the performance of its obligations under this Agreement is not a default or breach of the Agreement or a ground for termination under this Agreement to the extent the failure or delay is due to elements of nature or acts of God, acts of war, terrorism, riots, revolutions, or strikes or other factor beyond the reasonable control of a party (each, a "**Force Majeure Event**"). The party failing or delaying due to a Force Majeure Event agrees to give notice to the other party which describes the Force Majeure Event and includes a good faith estimate as to the impact of the Force Majeure Event upon its responsibilities under this Agreement, including, but not limited to, any scheduling changes. However, should any failure to perform or delay in performance due to a Force Majeure Event last longer than thirty (30) days, or should three (3) Force Majeure Events apply to the performance of a party during any calendar year, the party not subject to the Force Majeure Event may terminate this Agreement by notice to the party subject to the Force Majeure Event.

11) No Intended Third Party Beneficiaries. This agreement is entered into solely for the

benefit of Company and Customer. No third party shall be deemed a beneficiary of this agreement, and no third party shall have the right to make any claim or assert any right under this Agreement. Subject to the terms and conditions of this Agreement and during the Term, Company shall make the Subscription Service available to Customer solely for Customer's and its Affiliates' Users for internal business operations.

12) Governing Law and Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas. Venue for any action brought under this Agreement shall be in Lubbock County, Texas.

13) Entire Agreement.

a) This Agreement and the functional description of the software products presented in Company's demonstration to Customer, will represent the entire agreement of Customer and Company with respect to the software products and supersedes any prior agreements, understandings and representations, whether written, oral, expressed, implied, or statutory. Customer hereby acknowledges that in entering into this Agreement it did not rely on any representations or warranties other than those explicitly set forth in this Agreement and the functional description of the software products presented in Company's demonstration to Customer.

b) If any term or provision of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Agreement or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforced to the fullest extent permitted by law.

c) Customer should return an executed copy of this Agreement to Company. If the Agreement is not returned to Company within thirty (30) days from the issue date,

then such Agreement is subject to be voided and prices are subject to change.

14) Cancellation or Termination. In the event of cancellation or termination of this Agreement for any reason other than those contained in Section 7) Limited Warranty and Section 9) Force Majeure in Addendum A, Customer will make payment to Company for all software products, services and expenses delivered or incurred prior to the termination or cancellation of this Agreement. If Customer requests a final copy of the data to be provided, the fee for extracting and formatting the data will be provided at that time. Upon receipt of all outstanding payments owed to Company by Customer, Company will provide Customer with the final copy of the requested Customer's data, and access to the Hosted environment will then be terminated.

15) Approval of Governing Body. Customer represents and warrants to Company that this Agreement has been approved by its governing body and is a binding obligation upon Customer.

B) Subscription. Both parties acknowledge that this Subscription Agreement covers both Support for the Software listed on Addendum A of this Agreement and updates to the installed Software.

C) Term of Agreement. This Subscription Agreement is effective on August 12, 2021, when executed by authorized representatives of Company and Customer, and shall terminate upon the last day of August, 2022.

1) Subscription Renewal. The Annual Subscription Agreement will automatically renew for subsequent one-year terms unless either party gives the other party at least 60 (sixty days) prior written notice of its intent not to renew. Subsequent terms will begin on September 1 and terminate on the last day of August of each year. Company reserves the right to implement price changes of an Agreement's modules by giving written notice to Customer at least ninety days prior to subscription renewal; Customer agrees that

it will accept subsequent price changes. The fees and the term of use for additional modules and services procured during an existing subscription term shall be set at then current Company pricing, unless otherwise agreed to by the parties.

2) Terms and Conditions for Updates of the Software.

a) Customer is hereby granted non-exclusive and nontransferable access and right to use the Software listed in Addendum A of this Agreement. Company agrees to extend and Customer agrees to accept a subscription subject to the terms and conditions contained herein for the Software. Company agrees to provide and install all updates to the Software in the hosted environment provided Customer is in good standing regarding payments for Subscription Fees and any Services billed by Company to Customer. The terms of this Agreement shall also apply to updates, and upgrades subsequently provided by Company to Customer for the Software. Company shall host the Software and may update the functionality, user interface, usability and other user documentation, training and educational information of, and relating to the Software from time to time in its sole discretion and in accordance with this Agreement as part of its ongoing mission to improve the Software and customers' use of the Software.

b) The Software listed in Addendum A is for use only for the benefit of Customer listed in this Agreement. The software products are not to perform functions or processing for subdivisions or entities that were not considered by Company when Company placed Customer in the categories listed on the cover of this Agreement.

c) Customer agrees that the Software is proprietary to Company and has been developed as a trade secret at Company's expense. Customer agrees to keep the software products confidential and use its best efforts to prevent any misuse, unauthorized use or unauthorized disclosures by any party of any or all of the software products or accompanying documentation.

d) If Customer has made modifications to the software products, Company will not support the modified software products, unless modifications were specifically authorized in writing by Company.

e) For as long as a current Subscription Agreement is in place, Company shall promptly correct any functions of the software products which fail to substantially comply with Company's documentation for the Software. If Customer has made modifications to the software products, Company will not make such corrections, unless modifications were specifically authorized in writing by Company.

3) Terms and Conditions for Support.

a) Company shall provide software related Customer support during standard support hours. Standard support hours are from 8:00am to 5:00pm Central Standard Time, Monday thru Friday, excluding holidays. Support requests may be initiated via Company's published support phone line, via e-mail to Company's support group, or via Company's instant-messaging support software during regular support hours. Company reserves the right to modify these support hours as Company sees fit in order to better serve its Customer. Assistance and support requests which require special assistance from Company's development group will be taken and directed by support personnel.

b) Company will maintain staff that is appropriately trained to be familiar with the software products in order to render assistance, should it be required.

c) Company will provide Customer with all updates that Company may make to the then current version of the Software covered in this Agreement.

d) Company will make available appropriately trained personnel to provide Customer additional training, program changes, analysis, consultation, data recovery, non-coverage maintenance service, etc. Company shall provide Customer with on-line support through the use of desktop control software.

e) If a Customer decides to discontinue the Software Subscription and later chooses to reinstate the Software Subscription, the Customer will be required to pay the portion of annual Software Subscription dating back to the date when the Customer discontinued the Annual Software Subscription. Should Customer choose to reinstate the Software Subscription, Company agrees to install the then current version of the Software and related Customer data. These installation Services will be performed on a time and material basis at the current Company rates.

4) Hosting.

a) Company shall provide the Software to Customer in a hosted network environment accessible to Customer employees via an internet connection using MS Edge. Company supports Software access using versions of MS Edge currently supported by Microsoft. Company software may function using other browsers but are not supported. Company will install the Software and Customer data on a network server providing secure access, high-speed performance, and a Data Backup Plan as elements of the Subscription Agreement.

b) Company will maintain staff that is appropriately trained to be familiar with the Hosted server in order to render assistance, should it be required.

c) Company will provide a Data Backup Plan that will include scheduled backups, data redundancy, and off-site data storage.

d) Customer will access the hosted network environment via a reliable internet connection that provides a minimum 6Mbps download speed and 1.5Mbps upload speed. Company cannot be liable for software performance if Customer's internet connection speeds do not meet these minimum requirements. Customer will maintain updates to any third-party software required to access and use Company software via the secure internet connection.

5) Additional Services. The Services listed below are not included in the Subscription Agreement. These services may be provided at Company's discretion and may be billed on

a time and materials basis. Customer will not be liable to pay for any Additional Services unless Company provides Customer with a detailed estimate for the Additional Services prior to Company expending any time and materials on Additional Services and Customer approves the estimate. If Company believes that it will exceed the estimate provided to Customer for Additional Services, Company must notify Customer in writing of the additional expenses before performing any Additional Services in excess of the estimate. Customer will not be liable to pay for any amount of Additional Services for which Company has not provided prior notice of cost and has not approved at Company's then current rates.

a) Changes to print programs. Company agrees to provide initial print programs for Customer as required for the Software modules described in Addendum A at no charge. After Acceptance of the Software as described in Addendum A of this Agreement, additional customer print programming may be subject to time and material Services fees at the then Company current billing rates for such Services.

b) Software modifications, excluding software updates.

c) Software Training. The scope of Training to be provided in this Agreement is defined in Addendum B.

d) Responding to problems caused by bad data.

e) Responding to problems caused by Customer hardware.

f) Responding to problems caused by operator error.

g) Responding to problems caused by software that is not Company software.

h) Responding to problems resulting from misuse, accidents, neglect, fire, or any other cause not within Company's reasonable control.

i) Changes made to the Company Software by someone other than Company personnel.

j) Responding to problems resulting from issues with Customers internet access

6) Limitations and Exclusions. The support and services of this Subscription Agreement do not include the following:

a) Support service does not include the customization of the software products and other consulting services, support of an operating system or hardware, or any support requested outside of normal business hours.

b) Customer understands that changes made by Company to the current version are for implementation in the installed Software products version as it exists without customization or Customer alteration.

7) Customer Responsibilities.

a) Customer shall provide, at no charge to Company, full and free access to the network, working space, adequate facilities, use of machines, features, or other equipment necessary to provide the specified support and maintenance service. Such environment requires the Customer to have email and Internet access. Customer shall provide phone lines, communications software specified by Company and all equipment necessary to use Company's on-line support.

Customer will be responsible for all additional costs incurred to the extent such hardware and software does not conform to Company's specifications. The acquisitions of necessary hardware and software meeting the requirements then in effect shall be sole responsibility of the Customer.

b) Customer shall provide a designated email address (or subsequent email addresses as advised by Customer) for communication and notice purposes relating to this Agreement.

Company may provide any and all notices, statements, and other communications to Customer through either e-mail, posting on the Service (or other electronic transmission) or by mail or express delivery service.

Company recommends sending updated main and billing contact email addresses so that notices are reviewed promptly and not delayed due to the absence of one individual. In addition, Company may rely and act on all information and instructions provided to Company from the above-specified e-mail address.

c) Customer is responsible for all activities conducted under its User logins and for its Users' compliance with the Software Subscription Agreement. Customer shall not permit any third party to: (a) copy, translate, create a derivative work of, reverse engineer, reverse assemble, disassemble, or decompile the Service or any part thereof or otherwise attempt to discover any source code or modify the Service in any manner or form unless expressly allowed in the User Guide; (b) use unauthorized modified versions of the Service, including (without limitation) for the purpose of building a similar or competitive product or service or for the purpose of obtaining unauthorized access to the Service; (c) use the Service in a manner that is contrary to applicable law or in violation of any third party rights of privacy or intellectual property rights; (d) publish, post, upload or otherwise transmit Customer Data that contains any viruses, Trojan horses, worms, time bombs, corrupted files or other computer programming routines that are intended to damage, detrimentally interfere with, surreptitiously intercept or expropriate any systems, data, personal information or property of another; or (e) use or knowingly permit the use of any security testing tools in order to probe, scan or attempt to penetrate or ascertain the security of the Service.

d) Customer shall maintain a stable internet connection as prescribed by Company. This internet connection must provide a minimum 6Mbps download speed and 1.5Mbps upload speed. Company cannot be liable for software performance if Customer's internet connection speeds do not meet these minimum requirements. Company shall also use the connection to assist with problem diagnosis and resolution. Customer shall provide Company adequate remote access communication infrastructure to Customer's computing environment to enable Company technical services assistance.

e) Company uses Microsoft Word to launch printing of the integrated documents produced in the hosted software. If Customer desires to be able to edit standard documents

included with the software or create new documents for use in document generation functions of the Company software, Customer will need to purchase or own a licensed copy of Microsoft Word. To receive support from Company for the document generation tools, the licensed copy of Microsoft Word must currently be supported by Microsoft.

f) All printers used by Customer to print documents and reports from the Software must have the most recent version of a currently supported Windows driver. Company supports only the Epson TM-T88V receipt printer. Other receipt printers may function with Company software but are not supported.

8) Non-Assignability. The Customer shall not have the right to assign or transfer its rights hereunder to any party.

A. Annual Subscription Costs

General Ledger	\$2,500.00
Bank Reconciliation	1,000.00
Accounts Payable	2,000.00
Payroll	2,750.00
Human Resources	2,500.00
Distributed Time Entry	2,000.00
Municipal Court	2,000.00
Citation Import Interface	1,500.00
Cash Receipting	1,500.00
Online Payments - Court	1,000.00
Total Subscriptions	<u>\$18,750.00</u>

Copy

ADDENDUM B

Services Agreement

A) Services Provided. Company shall provide the following services to Customer:

- a) Training – Remote
- b) Data Migration/Conversion
- c) Citation Import Setup
- d) Online Payment Design
- e) Data Center Setup
- f) Data Backup Setup
- g) Project Management

B) Professional Services Fees.

Training - Remote

- General Ledger	\$2,000.00
- Bank Reconciliation	1,000.00
- Accounts Payable	1,500.00
- Payroll	2,250.00
- Human Resources	2,000.00
- Distributed Time Entry	1,750.00
- Municipal Court	2,000.00
- Citation Import Interface	500.00
- Cash Receipting	1,500.00
- Online Payments	500.00

Data Migration

- General Ledger	1,500.00
- Accounts Payable	1,250.00
- Payroll	1,750.00

Data Conversion

- Municipal Court	2,000.00
-------------------	----------

Citation Import Setup 750.00

Online Payment Design 500.00

Data Center Setup 500.00

Data Backup Setup 500.00

Project Management 1,500.00

Total Services \$25,250.00

1) Services.

Remote Training, Data Migration/Conversion, Citation Import Setup/Configuration, Online Payment Design/Configuration, Data Center Setup/Configuration, Data Backup Setup/Configuration, and Project

Management Services will be delivered as described above and detailed below as determined by Customer and the Project Manager. If Customer adds new users to existing modules that Customer's staff was not previously trained on, the new users must receive training on each module they will access prior to using the software. Payment for training must be received in full prior to activation of the new user. Training will be provided remotely under the terms as described below.

2) Training Environment. During remote training, Customer should be free of distractions and interruptions. If training is being conducted onsite at the Customer's location, the Customer is responsible for providing a productive environment to conduct training.

3) Rescheduling/Cancellation of Training. The Project Manager for Company will coordinate with Customer to schedule dates/times for training/go-live. If Customer has to reschedule or cancel a confirmed event, Customer will provide Company at least seventy-two hours notice of its intent to reschedule or cancel prior to the scheduled time. If Customer does not provide adequate notice or fails to attend for a scheduled event, Customer will be subject to a two hundred-fifty dollar (\$250) penalty for the first occurrence and a five hundred dollar (\$500) penalty for each subsequent occurrence.

4) Additional Services. Additional related services not listed above may be billed at Company's then current market rate for the service as they are incurred. Any services addressed under this area of the Agreement would be discussed with Customer prior to the Services being performed by Company. From time to time, Company may assist with the

resolution of a payroll or accounting matter related to Customer's financial data. Customer acknowledges that the services provided should not be construed in any way as professional accounting or consulting advice and should not be relied upon as such. Customer is strongly encouraged to consult with their currently retained auditor to determine the proper course of action. Additional services provided beyond the scope of software support will be categorized as a billable event and will require a signed Service Level Agreement (SLA) detailing the work to be performed by each respective party and the fees to be paid in advance by Customer to Company for services rendered.

5) Limitation of Liability. Company shall not be liable for inaccurate data in Company's application software which is the result of inaccurate data electronically or manually migrated from the previous systems. Company's liability for damages arising out of this Agreement, whether based on a theory of contract or tort, including negligence and strict liability, shall be limited to any Service fees paid to Company by Customer. The Service terms set forth above reflect and are set in reliance upon this allocation of risk and the exclusion of such damages as set forth in this Agreement.

6) Data Conversion/Migration Limitations. Customer will help provide data to be electronically converted to FundView in a consumable format such as .csv, Excel, Access, or SQL database. Customer will also provide the related file definitions and record layouts. Following is a list of the modules of data to be converted and the scope of services provided by Company:

Required:

1. Changes to chart of accounts, adopting Consolidated Cash, and

related bank account consolidation require formal sign off by auditor and approval by council.

General Ledger –

1. Chart of accounts for all funds. *
2. Account balances for the current and two prior fiscal years.
3. Current year budget and two prior fiscal year budgets.

Accounts Payable –

1. Vendor master file to include vendor name, address, taxpayer ID, and contact information
2. Current year summary 1099 balances as provided by the Customer.

Payroll -

1. Set up current pay codes, deduction codes and leave codes.
2. Define positions.
3. Populate current employee payroll detail including pay rate, deductions, direct deposit, tax settings, related employment dates and leave balances.
4. Current calendar year pay history to include paychecks, earnings, expense distribution, deductions and taxes.
5. Format payroll check template provided check stock meets FundView layout standard.

Municipal Court -

1. Company will electronically convert up to the last ten (10) years of historical data from Customer's current legacy system. Company and Customer will work together to reconcile the most recent twelve (12) months of data.

** Changes to the Chart of Accounts from the legacy system to the current system should be discussed with Customer's auditor prior to implementing these changes in FundView.*



Proposed Budget

Fiscal Year 2021 - 2022

Copy



To: Mayor and City Council
From: Robert Hemminger
Date: August 19, 2021
Subject: Fiscal Year 2021-22 Proposed Budget and Tax Rate

It is with pleasure and honor that I present the proposed fiscal year 2021-22 budget and tax rate. This proposed budget considers many factors, including, and most significantly, the will of the people as expressed through their elected officials. This budget is a balanced proposal between anticipated revenues and expenses, and is an extension of the on-going progress in Iowa Colony.

The proposed tax rate, **\$0.4975 per \$100** of appraised valuation, is below the **No New Revenue Tax Rate**, as illustrated on the 2021 Tax Rate Calculation Worksheet. This proposed tax rate will yield \$1,384,000 (rounded) in revenue after the City's contractual rebates to the TIRZ and MUD-31. The total anticipated revenue, net of those rebates, is \$5,271,250.

Four (4) new departments appear in this year's proposed budget. These include: Fire Marshal/Building Official, Animal Control/Code Enforcement, Parks and Recreation, and Emergency Management. Funding for these functions was previously included within other departmental budgets or the Administration oversight budget.

The proposed budget represents an approximate 10.7% increase over the last fiscal year, and is consistent with the growth and development occurring within Iowa Colony. In aggregate, the certified tax appraisal values for the City increased about 18.4%, the majority of which was contained within the TIRZ and MUD-31 areas. Please note that a first glance at the budget may appear to have a much larger growth rate. This is attributed to the fact that we are more accurately capturing and accounting for the TIRZ and MUD-31 tax rebates, which have not previously been accounted for within the budget.

The noteworthy changes within this proposed budget include the following:

- Employee Compensation – A cost of living adjustment (COLA) of 2% is applied across all employee positions, and the initial pay plan including defined pay grade steps is implemented. Funding for a market analysis/rate study is included.
- Employee Health Insurance – Improved health insurance plan benefits and increased City contributions toward premiums, including 90% of the employee's premium and 25% of additional dependent coverage.

- Police personnel – One new Investigator is funded for the entire year and one new Patrol Officer position is funded for ½ year. Additionally, a position for dispatch was reclassified to a Lead Dispatcher.
- Strategic Planning Retreat – Funding for a consultant-led Strategic Planning Retreat of the Council and City staff is included.
- Training, Travel and Collaboration – The proposed budget includes funding within several departments to allow the Council and staff to improve their job performance and knowledge by attending various training events and through hosting regional collaboration meetings.
- Parks & Recreation – This first-time departmental budget allots for a large Fourth of July celebration as well as funding for other events throughout the year.

Once again, it is my honor to work alongside you and the high-quality, dedicated staff members of Iowa Colony. I look forward to discussing this budget with you at our upcoming meetings, and even further, to implementing this budget and seeing Iowa Colony's continued success.

Respectfully submitted,



Copy

	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
--	----------------------------	-----------------	--------------------	----------------

REVENUE

ADMIN	6,205,620.51	4,762,665.53	7,607,250.00	
TOTAL REVENUE	6,205,620.51	4,762,665.53	7,607,250.00	

EXPENSE

ADMIN	262,796.41	555,727.94	679,547.30	
FINANCE	76,812.75	109,460.73	129,279.73	
POLICE DEPARTMENT	680,214.66	1,109,204.66	1,210,608.61	
ANIMAL CONTROL	34,840.18		78,359.89	
EMERGENCY MANAGEMENT	2,855.78		11,000.00	
MUNICIPAL COURT	273,596.73	234,434.27	335,931.36	
PUBLIC WORKS	209,834.14	680,722.70	582,615.60	
PARKS & REC	46,903.93		132,000.00	
COMMUNITY DEVELOPMENT	2,257,714.96	708,634.71	2,970,229.43	
FIRE MARSHAL	747,182.98	379,162.00	442,770.75	
CAPITAL AND PLANNING PROJECTS	65,187.31	965,000.00	915,000.00	
BOND	98,276.98	-	99,000.00	
TOTAL EXPENSE	4,756,216.81	4,742,347.01	7,586,342.67	

EXCESS REVENUE OVER(UNDER) EXPENDITURES

1,449,403.70	20,318.52	20,907.33	
---------------------	------------------	------------------	--

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
REVENUE					
4100	GENERAL REVENUE				
4109	Mixed Beverage Tax	460.11	2,000.00	1,000.00	
4110	City Sales Tax	340,786.50	350,000.00	360,000.00	
4112	Crime Control Prev. District	-	-	-	
4120	Property Tax	1,950,946.14	1,164,165.53	1,384,000.00	
4121	Delinquent Property Tax	37,437.59	35,000.00	35,000.00	
4130	Property Tax - TIF 70%	730,282.19	-	1,071,000.00	
4131	Delinquent Tax - TIF 70%	3,621.60	-	-	
4132	City Property TIF 30%	312,978.10	-	-	
4133	City Property DelinqTIF 30%	1,552.10	-	-	
4134	Intermodal Ship. Container	3,316.49	2,000.00	3,000.00	
4135	Property Tax MUD 31 - 70%	-	-	1,265,000.00	
4136	Delinquent Tax MUD 31 - 30%	-	-	-	
4137	Property Tax MUD 31 - 30%	-	-	-	
4138	Delinquent Tax MUD 31 - 30%	-	-	-	
4100	GENERAL REVENUE - Other	-	-	-	
TOTAL 4100	GENERAL REVENUE	3,381,380.82	1,553,165.53	4,119,000.00	
4122	OTHER REVENUE				
4123	BCCA REFUNDS	-	-	-	
4124	Accident Reports	121.00	-	-	
4126	MUD 31 Annexation				
	ESD Land Sale	-	-	-	
	MUD 31 Pub. Safety Contr.	-	250,000.00	250,000.00	
	MUD 32 Pub. Safety Contr.	-	250,000.00	250,000.00	
	4126 - MUD 31 Annexation - Other	-	-	-	
TOTAL 4126	MUD 31 Annexation	-	500,000.00	500,000.00	
4127	Public Training Events	-	-	-	
4122	OTHER REVENUE - Other	4,574.33	-	-	
TOTAL 4122	OTHER REVENUE	4,695.33	500,000.00	500,000.00	
4125	Arrest Fees	39.76	-	-	
4200	BUILDING & CONSTRUCTION PERMITS				
4201	Building Construction Permits	1,654,631.21	1,375,000.00	1,375,000.00	
4202	Trade Fees	61,254.75	40,000.00	50,000.00	
4203	Reinspection Fees	32,325.00	25,000.00	30,000.00	
4204	Signs	500.00	2,500.00	1,000.00	
4205	Misc Permits	4,455.10	1,000.00	2,000.00	
4206	Dirt Work Permits	250.00	1,500.00	500.00	
4207	Driveway Permits	1,150.00	3,000.00	1,500.00	
4208	Oil & Gas Drilling Permit	-	-	-	
4209	Pipeline Permit	-	-	-	
4210	Culvert Permit	300.00	1,000.00	500.00	
4211	Commercial Vehicle Permit	500.00	3,000.00	1,000.00	
4212	Park Use Permit	2,075.00	-	1,000.00	
4213	Mobile Food Unit Permit	750.00	-	1,000.00	
4200	BUILDING & CONSTRUCTION PERMITS	1,758,191.06	1,452,000.00	1,463,500.00	
4300	PLAT FEES				
4301	Preliminary Plat Fees	74,120.00	75,000.00	75,000.00	
4302	Final Plat Fees	26,790.00	40,000.00	35,000.00	
4303	Abbreviated Plat Fees	10,540.00	2,000.00	7,000.00	
4304	Plat Re-Check Fees	-	-	-	
4305	Admin Fee- Early Plat Recording				
	4306 - Early Platting Escrow	-	-	-	
	4305 - Admin Fee- Early Plat Recording-Other	103,815.71	300,000.00	150,000.00	
	Total 4305-Admin Fee- Early Plat Recording	103,815.71	300,000.00	150,000.00	
4320	PLAT FEES	-	-	-	
4300	PLAT FEES - Other	-	-	-	
TOTAL 4300	PLAT FEES	215,265.71	417,000.00	267,000.00	
4400	ENGINEERING FEES				
4401	Infrastructure Plan Review Fee	68,284.28	150,000.00	75,000.00	
4402	Recheck Fee	-	-	-	

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
REVENUE					
4403	Civil Site Plan Review Fee	199,354.52	300,000.00	200,000.00	
4404	Other	-	-	-	
4400	ENGINEERING FEES - Other	-	-	-	
TOTAL 4400	ENGINEERING FEES	267,638.80	450,000.00	275,000.00	
4500	ZONING FEES				
4501	Rezoning Fees	-	3,000.00	1,500.00	
4502	Misc Zoning Fees	-	-	-	
4503	Specific Use Permit	-	2,000.00	1,000.00	
4504	Planned Unit Development	-	-	-	
4505	ZBOA Requests	-	-	-	
4500	ZONING FEES - Other	-	-	-	
TOTAL 4500	ZONING FEES	-	5,000.00	2,500.00	
4600	FRANCHISE				
4601	Franchise Tax - Electric	94,155.20	110,000.00	110,000.00	
4602	Franchise Tax - Gas	-	20,000.00	-	
4603	Telecommunication Fee - Sales Tax	30,677.57	10,000.00	30,000.00	
4600	FRANCHISE - Other	-	-	-	
TOTAL 4600	FRANCHISE	124,832.77	140,000.00	140,000.00	
4700	CITATIONS				
4701	Citations/Warrants	334,848.80	200,000.00	300,000.00	
4702	Delinquent Court Collection	-	5,000.00	-	
4703	Court Security Fee	6,501.87	2,000.00	2,500.00	
4704	Court Technology Fee	5,943.03	2,500.00	2,500.00	
4700	CITATIONS - Other	241.00	-	-	
TOTAL 4700	CITATIONS	347,534.70	209,500.00	305,000.00	
4800	SPECIAL FUNDS				
4801	Special Road Fund	-	-	-	
4802	Road Damage Deposit	-	-	-	
4803	State & Federal Grants	106,002.48	-	-	
4804	Retainer Fees	-	-	-	
4805	Park Reserves	-	35,000.00	35,000.00	
4806	Charitable	-	-	-	
4807	Development Escrow Fund	-	-	-	
4808	Harvey Reimbursement	-	-	-	
4809	CCPD Transfer	-	-	-	
4810	Retainer Reimbursement	-	-	-	
4811	Gen. Reimbursement from Ret.	-	-	-	
4812	Appropriation unrestrict reserve	-	-	-	
4800	SPECIAL FUNDS - Other	-	-	-	
TOTAL 4800	SPECIAL FUNDS	106,002.48	35,000.00	35,000.00	
4900	INVESTMENT INCOME				
4910	Interest Income	39.08	1,000.00	250.00	
4900	INVESTMENT INCOME - Other	-	-	-	
TOTAL 4900	INVESTMENT INCOME	39.08	1,000.00	250.00	
TOTAL REVENUE		6,205,620.51	4,762,665.53	7,607,250.00	

2021 Certified Values*		70% Tax Rebate to TIRZ2/MUD 31	2020 Rate	2021 Proposed Rate	2021 M&O Tax Rate	2021 I&S Rate
			0.469209	0.4975	0.479043	0.018457
Total Value (7-23-20)	\$ 768,319,947.00					
MUD 31 (7-21-21)	\$ 377,122,663.00	\$ 1,264,605.80			\$ 541,973.92	\$ 69,605.53
TIRZ2 (7-21-21)	\$ 307,657,705.00	\$ 1,071,417.96			\$ 442,143.81	
Balance of City	\$ 83,539,579.00				\$ 400,190.51	\$ 32,454.21
Total					\$ 1,384,308.23	\$ 102,059.74

*Certified Values as of 7-21-21

Does include 10% Homestead Exemption Reduction

Copy

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
EXPENSE					
10	ADMINISTRATION				
5101	Salaries - Full-Time	119,975.59	162,831.00	213,889.92	
5102	Salaries - Part-Time			25,000.00	
5103	Salaries - Temp			10,000.00	
5104	Salaries - Overtime				
5106	Social Security/Medicare	3,958.91	13,248.88	16,362.58	
5107	TMRS	6,195.34	18,202.06	19,250.09	
5108	Health & Life Insurance	72.00	11,660.00	15,000.00	
5109	Worker's Comp			9,496.71	
5110	Texas Workforce Commission	435.40	486.00	504.00	
5112	457(b) Reimbursement			10,500.00	
5114	Benefits Admin Fees			144.00	
5115	Longevity Pay	180.00	240.00	300.00	
5116	Vehicle Allowance	300.00	-	7,200.00	-
5121	Payroll Expense/Direct Deposit Fee	673.89	-	1,000.00	-
5200	Professional Services	700.00	-	1,000.00	-
5211	Legal	81,397.01	100,000.00	95,000.00	-
5212	Audit	30,200.00	22,000.00	30,000.00	-
5213	Tax Appraisal & Collection	40.00	-	100.00	-
5214	Legislative & Admin Action	-	5,000.00	2,000.00	-
5219	Management Professional Service	5,816.50	10,000.00	25,000.00	-
5220	Website - Professional				
	Website Domain	434.99	400.00	500.00	-
	10-5220 Website - Professional -Other	4,915.00	5,500.00	5,000.00	-
TOTAL 10-5220	Website - Professional	5,349.99	5,900.00	5,500.00	-
5225	Equipment Maintenance	277.00	-	500.00	-
5228	Property Taxes Collection Fee	-	7,000.00	-	-
5229	BCAD Fee	15,058.33	6,000.00	20,000.00	-
5240	Building Maintenance				
	Prof Cleaning Services	9,000.00	-	12,000.00	-
	10-5240- Building Maintenance - Other	7,010.94	50,000.00	12,000.00	-
	Total 10-5240 -Building Maintenance	16,010.94	50,000.00	24,000.00	-
5245	Technology	10,144.64	16,000.00	15,000.00	-
5246	Software Maintenance/ License	12,332.63	7,500.00	14,000.00	-
5250	Utilities	4,529.44	9,000.00	7,000.00	-
5260	Equipment Rentals	3,064.13	3,000.00	4,000.00	-
5320	Supplies/ Printing	6,324.23	12,000.00	14,000.00	-
5321	Postage	206.90	750.00	500.00	-
5322	Advertising & Legal Notices	5,945.76	5,000.00	7,000.00	-
5323	Telephone Expense	13,805.21	10,000.00	16,000.00	-
5325	Miscellaneous	5,903.89	-	6,000.00	-
5326	Well Permit fee	-	30.00	200.00	-
5411	Travel & Training	3,564.93	2,400.00	9,000.00	-
5412	Seminars/ BCCA	200.00	1,200.00	3,000.00	-
5413	Ron's Recognition Dinner	200.57	-	-	-
5439	Election Costs	5,564.20	8,000.00	8,000.00	-
5481	Mayor's Special Expense	46.25	1,500.00	1,500.00	-
5495	Dues	1,285.95	2,000.00	2,500.00	-
5630	Equipment	1,732.15	500.00	2,000.00	-
5710	Insurance - Windstorm	8,948.00	7,500.00	10,000.00	-
5720	Insurance - Liability/Prop/WC	21,765.00	20,000.00	20,000.00	-
5721	Bank Fees	(6.00)	100.00	100.00	-
5722	Credit Card Fees	1,414.87	4,000.00	3,000.00	-
5725	Grant Admin	-	15,000.00	5,000.00	-
TOTAL EXPENSE		262,796.41	704,487.94	679,547.30	-

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
---------	-------------	----------------------------	--------------------	--------------------	-------------------

EXPENSE

15	FINANCE				
5101	Salaries - Full-Time	58,770.89	70,004.00	80,620.80	
5106	Social Security/Medicare	4,310.56	5,355.31	6,167.49	
5107	TMRS	6,899.57	7,357.42	7,255.87	
5108	Health & Life Insurance	2,574.94	5,830.00	7,500.00	
5109	Worker's Comp	-	3,052.00	3,579.56	
5110	Texas Workforce Commission	252.00	162.00	252.00	
5114	Benefits Admin Fees			144.00	
5115	Longevity Pay	-	-	60.00	
5320	Supplies/ Printing	594.11	2,000.00	1,000.00	-
5321	Postage	154.05	200.00	200.00	-
5410	Technology	2,981.63	8,000.00	20,000.00	-
5411	Training & Travel	275.00	5,000.00	2,000.00	-
5495	Dues	-	2,500.00	500.00	-
5630	Equipment	-	-	-	-
TOTAL EXPENSE		76,812.75	109,460.73	129,279.73	-

Please note: In preparation for new Enterprise Resource Planning (ERP) Financial Software, some account numbers have been changed to align with a new (standardized) chart of accounts.

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
EXPENSE					
20	POLICE DEPARTMENT				
5101	Salaries - Full-Time	430,375.84	607,789.50	750,925.02	
5104	Salaries - Overtime	12,813.33	10,000.00	12,500.00	
5106	Social Security/Medicare	34,859.87	53,725.15	57,445.76	
5107	TMRS	58,299.46	73,810.63	67,583.25	
5108	Health & Life Insurance	34,684.74	69,960.00	101,250.00	
5109	Worker's Comp	-	28,313.38	33,341.07	
5110	Texas Workforce Commission	3,209.56	2,106.00	3,528.00	
5114	Benefits Admin Fees			1,008.00	
5115	Longevity Pay	300.00	300.00	840.00	
5117	Certification Pay	11,169.18	42,100.00	16,087.50	-
5126	Professional Services	6,100.00	7,000.00	7,000.00	-
5320	Supplies & Printing	2,128.52	3,500.00	3,000.00	-
5321	Postage	102.10	100.00	100.00	-
5322	Recruiting and Hiring Expenses	1,216.96	1,500.00	1,500.00	-
5324	Cell Phone	6,138.08	7,000.00	6,000.00	-
5325	Miscellaneous	1,761.87	4,900.00	2,000.00	-
5326	Uniforms	4,708.12	7,500.00	8,000.00	-
5410	Technology	10,822.86	18,000.00	20,000.00	-
5411	Travel & Training	(655.44)	5,000.00	5,000.00	-
5412	Radio Service	3,618.00	3,300.00	4,000.00	-
5413	Radio Equipment	1,314.03	2,000.00	2,000.00	-
5415	Building Maintenance	2,248.84	2,600.00	2,000.00	-
5450	Vehicle Equipment	(869.00)	5,000.00	-	-
5495	Association Dues	838.88	1,000.00	1,500.00	-
5498	Hospital Expense - Suspects	-	1,000.00	-	-
5499	Investigations	2,685.09	2,900.00	3,000.00	-
5810	Vehicle Insurance	8,339.00	5,000.00	7,000.00	-
5820	Vehicle Repairs & Maint	14,068.14	13,000.00	10,000.00	-
5830	Fuel	21,175.12	30,000.00	30,000.00	-
5840	Equipment	8,761.51	10,000.00	5,000.00	-
5850	Vehicle Replacement Fund	-	47,200.00	49,000.00	-
TOTAL EXPENSE		680,214.66	1,065,604.66	1,210,608.61	-

Please note: In preparation for new Enterprise Resource Planning (ERP) Financial Software, some account numbers have been changed to align with a new (standardized) chart of accounts.

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
---------	-------------	----------------------------	--------------------	--------------------	-------------------

EXPENSE

21	Animal Control				
5101	Salaries - Full-Time	33,310.20	41,600.00	44,575.02	
5104	Salaries - Overtime			1,000.00	
5106	Social Security/Medicare			3,409.99	
5107	TMRS			4,011.75	
5108	Health & Life Insurance			7,500.00	
5109	Worker's Comp			1,979.13	
5110	Texas Workforce Commission			252.00	
5114	Benefits Admin Fees			72.00	
5115	Longevity Pay	-	-	60.00	
5320	Supplies & Printing	-	-	200.00	
5321	Postage	-	-	200.00	
5326	Uniforms	-	-	500.00	
5246	Dues & Memberships	-	-	300.00	
5411	Travel & Training	-	-	1,500.00	
5500	Humane Society	1,529.98	-	2,500.00	
5810	Vehicle Insurance	-	-	1,000.00	
5820	Vehicle Repairs & Maint	-	-	1,000.00	
5830	Fuel	-	-	1,000.00	
5840	Equipment	-	-	300.00	
5850	Vehicle Replacement Fund	-	-	7,000.00	

TOTAL EXPENSE

34,840.18	41,600.00	78,359.89	
-----------	-----------	-----------	--

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
22	Emergengy Management				
5322	Advertising/ Newsletters	-	-	2,000.00	
5320	Operation Supplies	310.78	-	2,000.00	
5096	Blackboard Service	-	-	1,000.00	
5411	Training & Travel	-	-	1,000.00	
5126	Professional/ Contract Services	2,545.00	-	5,000.00	
	TOTAL EXPENSE	2,855.78	-	11,000.00	

Please note: In preparation for new Enterprise Resource Planning (ERP) Financial Software, some account numbers have been changed to align with a new (standardized) chart of accounts.

Copy

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
EXPENSES					
25	MUNICIPAL COURT				
5101	Salaries - Full-Time	43,393.62	62,681.00	93,668.64	
5104	Salaries - Overtime	2,762.36	2,500.00	2,000.00	
5106	Social Security/Medicare	3,271.63	3,725.63	7,165.65	
5107	TMRS	5,615.53	5,118.48	8,430.18	
5108	Health & Life Insurance	3,041.51	5,830.00	15,000.00	
5109	Worker's Comp	-	1,962.04	4,158.89	
5110	Texas Workforce Commission	344.76	162.00	504.00	
5114	Benefits Admin Fees			144.00	
5115	Longevity Pay	-	-	60.00	
5210	Legal Delinquent Citations	-	5,000.00	-	
5216	Judge Court Fees	14,166.25	25,000.00	20,000.00	
5217	Prosecutor Fees	49,912.50	35,500.00	50,000.00	
5218	Interpreter	517.79	1,500.00	1,500.00	
5219	Professional Services - Muni Co	16,287.50	10,000.00	-	
5222	Court Security Exp	558.61	-	-	
5223	Court Technology Exp	1,396.42	-	-	
5321	Postage	62.80	500.00	500.00	
5326	Uniforms		-	500.00	
5411	Travel & Training	355.00	1,000.00	1,000.00	
5414	Jury Trial Expense	99.53	1,500.00	1,500.00	
5415	State Criminal Cost & Fees	124,079.73	80,000.00	120,000.00	
5500	Supplies & Equipment	1,470.19	4,200.00	3,000.00	
5730	Contract Services	6,261.00	4,735.12	6,800.00	
	TOTAL EXPENSES	273,596.73	250,914.27	335,931.36	

Please note: In preparation for new Enterprise Resource Planning (ERP) Financial Software, some account numbers have been changed to align with a new (standardized) chart of accounts.

Account	Description	YTD Actual Thru 7-31-2021	Previous Budget	Proposed Budget	Adopted Budget
---------	-------------	------------------------------	--------------------	--------------------	-------------------

EXPENSES

30	PUBLIC WORKS				
5101	Salaries - Full-Time	44,617.50	55,000.00	60,889.92	
5104	Salaries - Overtime	3,580.66	2,000.00	4,000.00	
5106	Social Security/Medicare	3,603.90	4,600.00	4,658.08	
5107	TMRS	5,935.34	5,990.70	5,480.09	
5108	Health & Life Insurance	4,509.54	5,830.00	7,500.00	
5109	Worker's Comp	-	2,400.00	2,703.51	
5110	Texas Workforce Commission	252.00	162.00	252.00	
5114	Benefits Admin Fees			72.00	
5115	Longevity Pay	-	-	60.00	
5320	Supplies	4,349.30	7,440.00	5,000.00	
5326	Uniforms	10.81	-	1,000.00	
5451	Roads/ Bridges/ Drainage	48,951.59	325,000.00	325,000.00	
5452	Mowing Roads	53,000.00	60,000.00	60,000.00	
5453	Special Road Work	-	-	15,000.00	
5454	Bridge Replacement	-	30,000.00	15,000.00	
5455	Signs & Postings	5,794.99	8,000.00	8,000.00	
5456	Public Works Maintenance	12,500.84	25,000.00	20,000.00	
5810	Vehicle Insurance	738.00	-	1,000.00	
5820	Vehicle Repairs & Maint	2,036.81	6,800.00	3,000.00	
5830	Fuel	2,628.59	5,000.00	4,000.00	
5840	Equipment	17,324.27	24,000.00	8,000.00	
5841	Equipment Rental	-	-	20,000.00	
5850	Vehicle Replacement Fund	-	3,500.00	7,000.00	
5860	ROW Maintenance	-	5,000.00	5,000.00	
	TOTAL EXPENSES	209,834.14	575,722.70	582,615.60	

Please note: In preparation for new Enterprise Resource Planning (ERP) Financial Software, some account numbers have been changed to align with a new (standardized) chart of accounts.

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
---------	-------------	----------------------------	--------------------	--------------------	-------------------

EXPENSES

32	PARKS & REC				
5320	Supplies	-	-	2,500.00	
5326	Uniforms	-	-	1,000.00	
5455	Signs & Postings	-	-	500.00	
5461	Park Improvements	-	35,000.00	25,000.00	
5462	Park Maintenance	46,903.93	70,000.00	70,000.00	
5730	Contract Services	-	-	33,000.00	
	Fireworks Display (25K)				
	Other Contract services (8K)				
TOTAL EXPENSES		46,903.93	105,000.00	132,000.00	

Copy

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
---------	-------------	----------------------------	--------------------	--------------------	-------------------

EXPENSES

35	COMMUNITY DEVELOPMENT				
5101	Salaries - Full-Time	32,340.00	40,040.00	43,492.80	
5104	Salaries - Overtime	826.45	1,500.00	1,500.00	
5106	Social Security/Medicare	6,558.55	9,297.81	3,327.20	
5107	TMRS	10,841.74	12,773.85	3,914.35	
5108	Health & Life Insurance	9,205.00	8,745.00	7,500.00	
5109	Worker's Comp	-	5,234.05	1,931.08	
5110	Texas Workforce Commission	648.00	324.00	252.00	
5114	Benefits Admin Fees	-	-	72.00	
5115	Longevity Pay	120.00	240.00	240.00	
5117	Certification Pay	-	480.00	-	
5212	Early Platting Escrow Exp. INV	65,955.58	-	-	
5214	Engineering Services				
	35-5216 - Platting	93,885.14	150,000.00	120,000.00	
	35-5217 - Plan Review	45,530.88	100,000.00	100,000.00	
	35-5217 - Permits/ Inspections	169,967.04	195,000.00	200,000.00	
	35-5218 - Engineering Svcs - Other	50,065.40	80,000.00	80,000.00	
	Total 35-5214 Engineering Services	359,448.46	525,000.00	500,000.00	
5219	Professional Services - Planning	31,053.56	85,000.00	50,000.00	
5220	TIF Fund (70% of TIF revenue)	717,134.47	-	1,071,000.00	
	MUD 31 Expense	1,000,617.98	-	1,265,000.00	
5221	ICVFD Contract Services/ Equip	-	6,000.00	6,000.00	
5246	Software Subscription/ License	3,677.28	-	14,000.00	
5320	Supplies	2,106.75	-	1,000.00	
5326	Uniforms	4,055.87	-	500.00	
5410	Technology	1,171.37	-	-	
5455	Signage & Postings	322.50	4,000.00	500.00	
5722	Credit Card Fees	11,631.40	10,000.00	-	
	TOTAL EXPENSES	2,257,714.96	708,634.71	2,970,229.43	

Please note: In preparation for new Enterprise Resource Planning (ERP) Financial Software, some account numbers have been changed to align with a new (standardized) chart of accounts.

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
---------	-------------	----------------------------	-----------------	--------------------	-------------------

EXPENSES

36	FIRE MARSHAL/BUILDING OFFICIAL				
5101	Salaries - Full-Time	58,968.81	80,000.00	88,980.72	
5106	Social Security/Medicare			6,807.03	
5107	TMRS			8,008.26	
5108	Health & Life Insurance			7,500.00	
5109	Worker's Comp			3,950.74	
5110	Texas Workforce Commission	-	162.00	252.00	
5114	Benefits Admin Fees			72.00	
5115	Longevity Pay	-	-	-	
5215	Building Inspector Fees	674,701.00	295,500.00	300,000.00	
5246	Dues & Memberships	-	-	4,000.00	
5320	Office Supplies	-	-	500.00	
5321	Postage	-	-	200.00	
5322	Investigation Supplies	-	-	1,000.00	
5323	Fire Prevention Supplies	-	-	3,000.00	
5326	Uniforms/Police supplies	-	-	1,000.00	
5410	Technology	-	-	-	
5411	Travel & Training	85.00	-	4,000.00	
5810	Vehicle Insurance	-	-	1,000.00	
5820	Vehicle Repairs & Maint	3,580.39	-	1,500.00	
5830	Fuel	910.50	-	2,000.00	
5840	Equipment	8,937.28	-	2,000.00	
5850	Vehicle Replacement Fund	-	3,500.00	7,000.00	
	TOTAL EXPENSES	747,182.98	379,162.00	442,770.75	

Please note: In preparation for new Enterprise Resource Planning (ERP) Financial Software, some account numbers have been changed to align with a new (standardized) chart of accounts.

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
---------	-------------	----------------------------	-----------------	--------------------	-------------------

EXPENSES

90	CAPITAL AND PLANNING PROJECTS				
	Public Safety Building Reserve	-	500,000.00	500,000.00	
	Purchase of Prop. Next to CH	5,212.31	-	-	
	990 - Contingency	-	35,000.00	35,000.00	
	991 - PD-Vehicle	15,000.00	35,000.00	-	
	993 - Planning Projects	44,975.00	200,000.00	180,000.00	
	994 - Public Works Vehicle	-	-	-	
	90- CAPITAL AND PLANNING PROJECTS	-	175,000.00	200,000.00	
	TOTAL EXPENSES	65,187.31	945,000.00	915,000.00	

Copy

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
---------	-------------	----------------------------	-----------------	--------------------	-------------------

EXPENSES

95	BOND	-	-	-	
5211	Legal	-	-	-	
6100	Interest Expense	18,276.98	-	24,000.00	
6105	Bond Premium	80,000.00	-	75,000.00	
95	BOND - Other	-		-	
TOTAL EXPENSES		98,276.98	-	99,000.00	

Copy

FY2021-2022
Crime Control and Prevention Proposed Budget

Code	Description	Approved FY20-21	Proposed FY21-22	Difference
	<u>Overtime</u>			
42-5125	Overtime	\$ 5,000.00	\$ 5,000.00	\$ -
	<u>Community Relations</u>			
42-5320	Supplies & Printing	\$ 10,000.00	\$ 6,000.00	\$ 4,000.00
42-5325	Miscellaneous	\$ 5,000.00	\$ 5,000.00	\$ -
	<u>Technology</u>			
42-5410	Technology	\$ 20,000.00	\$ 5,000.00	\$ 15,000.00
	<u>Investigative Equipment</u>			
42-5499	Investigations	\$ 12,000.00	\$ 5,000.00	\$ 7,000.00
	<u>Body Cam</u>			
42-5840	Equipment	\$ 10,000.00	\$ -	\$ -
	<u>Training</u>			
42-5411	Travel & Training	\$ 10,000.00	\$ 10,000.00	\$ -
	<u>Patrol Equipment</u>			
42-5840	Equipment	\$ 6,000.00	\$ 4,000.00	\$ 2,000.00
	<u>Capital Project(s)</u>			
42-5840	Equipment	\$ 26,000.00	\$ 140,000.00	\$ 114,000.00
Totals		\$ 104,000.00	\$ 180,000.00	\$ 76,000.00

FY2021-2022
Crime Control and Prevention Proposed Budget

Overtime Funds: Funds allocated will provide for patrols in neighborhoods identified as needing special attention by law enforcement. These patrols will focus on reducing the crime rate and improving quality of life for citizens in the affected areas. Funds allocated will also provide for necessary overtime during community relation projects and events.

Community Relations: The department will utilize funds for community relations and involvement. Programs including neighborhood watch, crime prevention, and others will be created. Funds will be also be used to purchase public relation items for giveaway at community events.

Technology: Funds will be used to upgrade and enhance technology within the department. This includes upgrades to computers and servers, new computer programs, and various other needs.

Investigative Equipment: Funds allocated will be used to provide equipment and training to conduct complex criminal investigations. Purchase of these items will reduce the dependency on outside agencies for assistance and

Training: The department will utilize these funds to pay tuition, per-diam, and travel related expenses for officers to attend specialized training in various topics.

Patrol Equipment: These funds will purchase upgraded and new equipment, and maintain existing equipment for patrol officers. Items include window tint meters, portable breath testers, speed lidars, and other equipment for use by officers in the field.

Capital Projects: These funds will be used or encumbered for larger projects such as radio system enhancements, starting a new communications division, enhancements or purchase of new records management system, police department vehicles with associated equipment and/or other larger projects.

IOWA COLONY BUDGET FORECAST

FISCAL YEAR 2021-22

Copy

AGENDA

- Revenues
 - Tax Rate Information
 - Certified Values
 - City Comparisons
 - Applicable Rate Limits
 - Development permitting
- Expenditures
 - COLA, Salary Rate Study, and Benefit Options
 - Departmental Budget Requests
 - Planning and Capital Projects

Copy

IOWA COLONY CERTIFIED VALUES

	2020 Cert Values	2021 Cert Values	Change
Iowa Colony TOTAL	648,734,596.00	768,319,947.00	18.43%
MUD 31 (Sterling Lakes)	332,360,871.00	377,122,663.00	13.47%
TIRZ (Meridiana)	224,268,811.00	307,657,705.00	37.18%
Balance of City*	92,104,914.00	83,539,579.00	-9.30%

*There was an expansion of the TIRZ as well as a property acquisition by Alvin ISD in 2020 which are now reflected in the certified rolls.

2020 TAX RATES IN BRAZORIA COUNTY

City	Tax Rate	Exemption
Town of Holiday Lakes	\$1.02	
City of Alvin	\$0.768	1%
City of West Columbia	\$0.73177	
City of Pearland	\$0.72	2.5%
City of Sweeny	\$0.701553	
City of Danbury	\$0.697258	
City of Brazoria	\$0.680476	
City of Angleton	\$0.665144	1%
City of Richwood	\$0.62747	
City of Freeport	\$0.615859	20%
City of Manvel	\$0.61	

City	Tax Rate	Exemption
City of Clute	\$0.595392	20%
Village of Brookside	\$0.55275	
City of Iowa Colony	\$0.469209	10%
Village of Jones Creek	\$0.44	20%
City of Hillcrest Village	\$0.38901	
City of Surfside	\$0.334846	20%
City of Lake Jackson	\$0.328977	
City of Oyster Creek	\$0.238518	20%
City of Liverpool	\$0.164649	
Village of Bailey's Prairie	\$0.06483	
Town of Quintana	\$0.013426	20%

APPLICABLE TAX RATE LIMITS

- 2019 Adopted Tax Rate
 - \$0.489209
- 2020 Adopted Tax Rate
 - \$0.469209
 - Added 10% Homestead exemption
 - COVID-based discussion to reduce tax rate
- 2021 Debt Rate
 - \$0.018457
- 2021 No New Revenue Tax Rate
 - \$0.501183
- 2021 Voter Approval Tax Rate
 - \$0.543188
 - \$0.977978 (with unused increment)
- 2021 De Minimis Rate
 - \$0.619841

TAX RATE REVENUE

- Last year's rate (\$0.469209)
 - **\$1,304,000**
- Pre-COVID rate (\$0.489209)
 - **\$1,362,000**
- No New Revenue Rate (\$0.501183)
 - **\$1,396,000**
- Voter Approval Rate (\$0.543188)
 - **\$1,517,000**
- Each \$0.01 of tax rate results in ~\$28,897 net tax income (~37.6%)
- Impact on \$200,000 home valuation
 - \$0.469209 - \$ 938.42
 - \$0.489209 - \$ 978.42
 - \$0.501183 - \$ 1,002.37
 - \$0.543188 - \$ 1,086.38
- Homestead exemption will still apply
- Each \$0.01 of tax rate costs the taxpayer approximately \$1.67 per month (on \$200,000 valuation)

DEVELOPMENT PERMITTING AND INSPECTIONS

- FY 2020-21 forecast permit revenue was \$1,375,000
 - Actual revenue through 7/31/2021 was >\$1,500,000
 - Holding budget forecast flat because several items this year are not likely to carry forward
- Contract inspections (plan reviews) incur fee of 50% of the permit cost
 - Fire Marshal/Building Official has begun (June 2021) conducting many of the plan reviews
 - Keeping these fees in-house further supports cost recovery of salary and city operations
 - Also allowing us to implement new permit and inspections tracking software chosen by staff

EXPENSES

- Balanced budget
- Priorities and direction
- Preparing for growth and increased demands
- Some increased expenses are a result of increased revenue

PERSONNEL COSTS (CURRENT RATES)

- Police Department
 - 12 positions (current)
 - Salary ~ \$644,100
 - Benefits ~ \$271,550
 - Overtime
 - Certification Pay
 - Health Insurance
 - TMRS
 - **TOTAL ~ \$915,650**
- Other City Departments
 - 9 positions
 - Salary and Benefits
 - Collective amounts / Divided into appropriate departments in budget
 - Salary ~ \$588,550
 - Benefits ~ \$189,200
 - **TOTAL ~ \$777,750**

Copy

SALARIES AND BENEFITS

- Cost of Living
 - 12-month CPI-U through June = 4.6%
 - CPI (major categories less food and energy) = 3.1%
- Health Insurance
 - Rates and City contribution
- Salary Rate Study
 - Evaluating current positions against the market
 - Establishing job families and structure for future growth
- TMRS / Deferred Compensation

City of Iowa Colony														
2021-22 Pay Grades (PROPOSED)														
Pay Grade		P	A	B	C	D	E	F	G	H	I	J	K	L
10	Hourly	15.00	15.38	15.76	16.15	16.56	16.97	17.40	17.83	18.28	18.73	19.20	19.68	20.17
	Bi-Weekly	1,200.00	1,230.00	1,260.75	1,292.27	1,324.58	1,357.69	1,391.63	1,426.42	1,462.08	1,498.64	1,536.10	1,574.50	1,613.87
	Annual	31,200.00	31,980.00	32,779.50	33,598.99	34,438.96	35,299.94	36,182.43	37,087.00	38,014.17	38,964.52	39,938.64	40,937.10	41,960.53
12	Hourly	20.50	21.01	21.54	22.08	22.63	23.19	23.77	24.37	24.98	25.60	26.24	26.90	27.57
	Bi-Weekly	1,640.00	1,681.00	1,723.03	1,766.10	1,810.25	1,855.51	1,901.90	1,949.44	1,998.18	2,048.14	2,099.34	2,151.82	2,205.62
	Annual	42,640.00	43,706.00	44,798.65	45,918.62	47,066.58	48,243.25	49,449.33	50,685.56	51,952.70	53,251.52	54,582.80	55,947.38	57,346.06
14	Hourly	28.00	28.70	29.42	30.15	30.91	31.68	32.47	33.28	34.12	34.97	35.84	36.74	37.66
	Bi-Weekly	2,240.00	2,296.00	2,353.40	2,412.24	2,472.54	2,534.35	2,597.71	2,662.66	2,729.22	2,797.45	2,867.39	2,939.07	3,012.55
	Annual	58,240.00	59,696.00	61,188.40	62,718.11	64,286.06	65,893.21	67,540.54	69,229.06	70,959.78	72,733.78	74,552.12	76,415.93	78,326.33
16	Hourly	38.00	38.95	39.92	40.92	41.94	42.99	44.07	45.17	46.30	47.46	48.64	49.86	51.11
	Bi-Weekly	3,040.00	3,116.00	3,193.90	3,273.75	3,355.59	3,439.48	3,525.47	3,613.60	3,703.94	3,796.54	3,891.46	3,988.74	4,088.46
	Annual	79,040.00	81,016.00	83,041.40	85,117.44	87,245.37	89,426.51	91,662.17	93,953.72	96,302.57	98,710.13	101,177.88	103,707.33	106,300.01
18	Hourly	52.00	53.56	55.17	56.82	58.53	60.28	62.09	63.95	65.87	67.85	69.88	71.98	74.14
	Bi-Weekly	4,160.00	4,284.80	4,413.34	4,545.74	4,682.12	4,822.58	4,967.26	5,116.28	5,269.76	5,427.86	5,590.69	5,758.41	5,931.17
	Annual	108,160.00	111,404.80	114,746.94	118,189.35	121,735.03	125,387.08	129,148.70	133,023.16	137,013.85	141,124.27	145,358.00	149,718.74	154,210.30

EMPLOYEE HEALTH INSURANCE

	Current Plan Renewal	Option 1	Option 2	Option 3	Option 4
Coverage	\$3K/\$7K	\$1K/\$5K	\$1K/\$5K	\$1K/\$5K	\$1K/\$5K
Employee Only	\$662.38/mo.	\$587.74/month	\$622.34/mo.	\$622.34/mo.	\$622.34/mo.
Emp. Health (% city-funded)	75%	82.5%	90%	90%	90%
Dental/Vision (% city-funded)	0%	0%	90%	90%	90%
Add'l Coverage (% city-funded)	0%	0%	0%	25%	50%
Approximate Budget Impact	\$3,000 increase	No change	\$12,000 increase	\$31,000 increase	\$50,000 increase

NOTES: All based on Blue Cross/Blue Shield PPO Network. Options 1-4 based on TML Health Benefits Pool proposal. A total of 11 proposals from 4 companies were evaluated. Budget impacts for options 2-4 are high estimates.

DEPARTMENTAL BUDGET REQUESTS

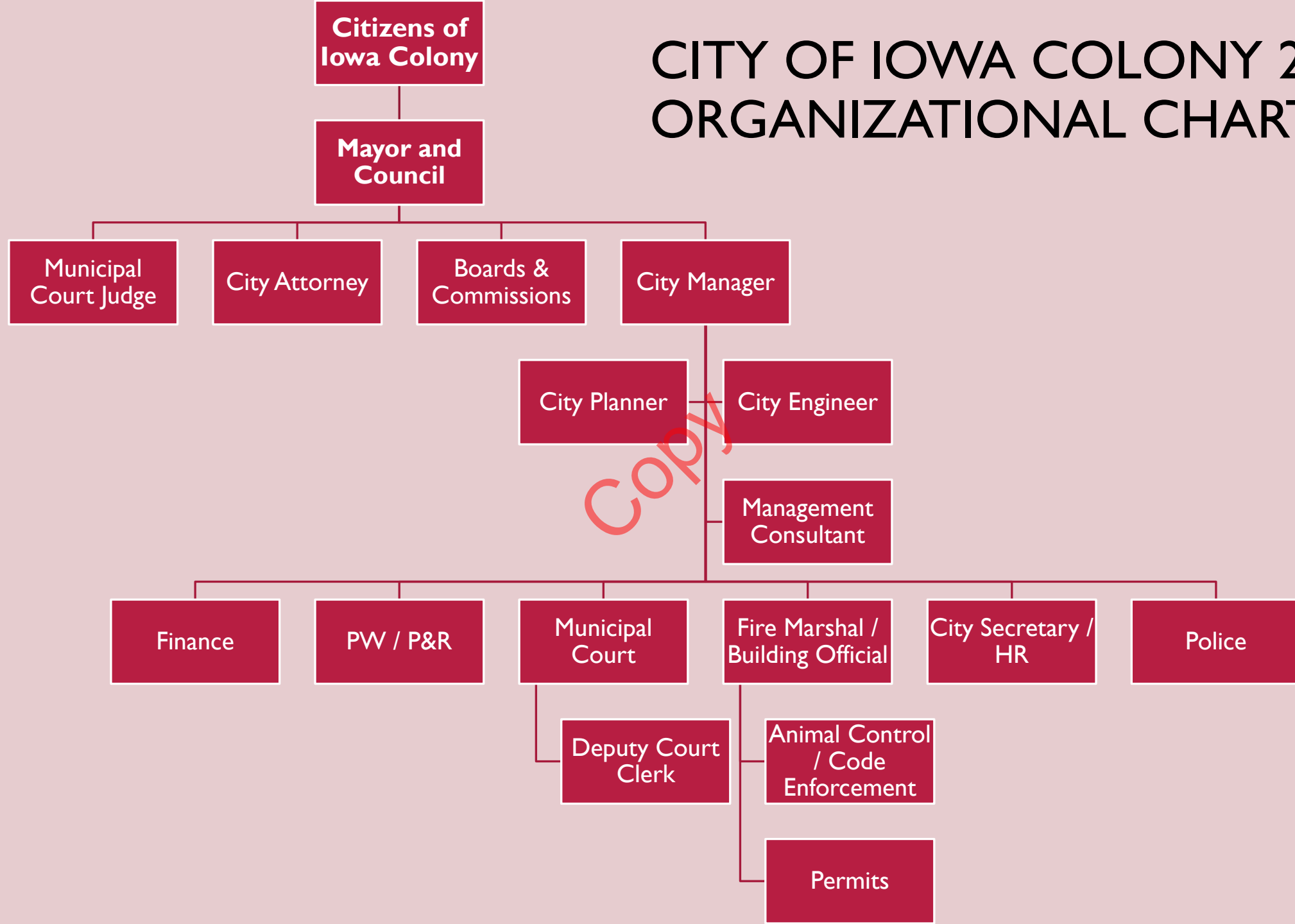
- New Departments / New personnel (previous year)
- Personnel requests
- Operations
- Equipment
- Planning projects

Copy

CURRENT BUDGET

- Many expenses still budgeted within “Admin”
- Departments have begun emerging as community growth occurred, but not always established with all associated expenses
- New Departments added just this year, without individual funding previously
- **Total current allocations ~ \$3,190,000**
 - M&O ~ \$2,225,000
 - Capital ~ \$965,000
 - All current departments combined, exclusive of salaries and benefits

CITY OF IOWA COLONY 2021-22 ORGANIZATIONAL CHART



ADMINISTRATION

- Technology
 - Council Tablet Devices
- Training & Travel
 - City Manager and Council
 - Texas Municipal League
- Dues & Fees
 - TML / TCMA / ICMA
- Meetings
 - BCCA
 - Other regional collaboration
- MuniCode
- Management Professional Services
 - Council Retreat
 - Transition to development projects
- Council Districting Process
- Special Election Costs
 - CCPD Renewal
 - Educational materials

Copy

POLICE

- Additional Personnel
 - Investigator
 - Patrol Officer
 - Reclassify – Dispatch Lead
- Vehicle Maintenance
 - Expanding fleet size
- Police Radios
 - Poor coverage
- Moving to stand-alone areas
 - Animal Control / Code Enforcement
 - Emergency Management

Copy

FINANCE

- Enterprise Resource Planning (ERP) Financial Management Software
 - City has grown to the limit of current software
 - Recommendation from auditors
 - Specialized software incorporates many areas
 - Payroll / Timekeeping
 - Purchase Orders
 - Accounts Payable

COMMUNITY DEVELOPMENT

- New software will appear here
 - Cost recovery funded by permit revenue
- Professional Services – Planning
 - Transition to new consultant Planner
 - Consultant to update Zoning and Subdivision Ordinances and incorporate into Uniform Development Code (UDC)

MUNICIPAL COURT

- Prosecutor fees have increased along with number of citations
- State fees for citations
 - Direct correlation to fine assessments

Copy

ANIMAL CONTROL / CODE ENFORCEMENT

- Moving out of Police Department into stand-alone department
- More efficient as community grows
- Potential to implement cost recovery fees

Copy

FIRE MARSHAL'S OFFICE

- Department did not exist in previous budgets
- Fire prevention program materials
- Fire investigations / Law enforcement
- Training & travel
 - Multiple disciplines requiring continuing education
- Dues & memberships

Copy

PUBLIC WORKS & ENGINEERING

- Modest increases due to growth
 - Roadway and ROW Maintenance
 - Equipment costs
 - Personnel overtime
- Moved equipment rental funds from capital to departmental

Copy

PARKS & RECREATION

- Parks & Recreation Advisory Board proposal
- No departmental funding in previous budgets
- Allow for community events throughout the year
 - Christmas tree lighting event (\$14,500)
 - Easter egg hunt and activities (\$4,750)
 - Fourth of July celebration (\$22,300)
- Other events throughout the year

EMERGENCY MANAGEMENT

- Department did not exist in previous budgets
- Includes educational materials as well as response costs
- Allows for costs to be tracked and managed
 - Easier to seek reimbursement
- Significant disaster response costs appropriated from reserve

CAPITAL AND PLANNING PROJECTS

- Water Infrastructure Legal Fees & Planning
- Drainage Master Plan
 - Local match only / To be grant-funded
- Fast-Fiber/Broadband Project Support
 - Unknown if local funding will be needed
- Future Government Center Planning
 - Initial architectural schematic design
- Iowa Colony Blvd and NW City Roadside Ditch Project
- Impact Fee Study
 - Need study to establish impact fees and provide funding for W&S Master Plan Projects

ALLOCATION PRIORITIES

- Revenue
 - Assumes continuation of development/permitting, court fines, and sales tax revenue
 - ~ \$5.0M - \$5.1M (depending on ad valorem tax rate)
- Expenses
 - Carry-over (existing staff and M&O) ~ \$ 3,919,000
 - Carry-over (continuation of capital) ~ \$ 915,000
 - New Budget requests (M&O) ~ \$ 350,000
 - New Budget requests (personnel) ~ \$ 160,000
 - New Budget requests (salary & benefits) ~ \$ 60,000

2021 Tax Rate Calculation Worksheet

Date: 08/13/2021 11:33 AM

Taxing Units Other Than School Districts or Water Districts

CITY OF IOWA COLONY

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet

Amount/Rate

1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).¹

\$642,147,831

2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.²

\$0

3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.

\$642,147,831

4. 2020 total adopted tax rate.

\$0.469209/\$100

5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.

A. Original 2020 ARB values:

\$0

B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$642,147,831
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$292,960
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$15,207,753
C. Value loss. Add A and B. ⁵	\$15,500,713
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$126,380
B. 2021 productivity or special appraised value:	\$5,720
C. Value loss. Subtract B from A. ⁷	\$120,660
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$15,621,373
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$162,892,070
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$463,634,388
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$2,175,414
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court	\$882

decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$2,176,296
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$710,263,085
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$238,644,370
E. Total 2021 value. Add A and B, then subtract C and D.	\$471,618,715
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$58,056,862
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$58,056,862
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$529,675,577
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.	\$0

Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$95,444,331
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$95,444,331
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$434,231,246
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.501183/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.449322/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$642,147,831
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$2,885,311
31. Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0. C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. E. Add Line 30 to 31D.	\$882 \$684,695 \$0 \$-683,813 \$2,201,498
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$434,231,246
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.506987/\$100
34. Rate adjustment for state criminal justice mandate.²³ A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.506987/\$100
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.506987/\$100</p>
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.524731/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$98,970</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$98,970</p>
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$98,970
<p>45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>101.23%</p> <p>107.92%</p> <p>101.88%</p> <p>101.23%</p> <p>101.23%</p>
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$97,767
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$529,675,577
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.018457/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.543188/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

Copy

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$529,675,577
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.000000/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.501183/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.501183/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.543188/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.543188/\$100

³¹Reserved for expansion

³²Tex. Tax Code Section 26.041(d)

³³Tex. Tax Code Section 26.041(i)

³⁴Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$529,675,577
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.543188/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

Copy

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.434790
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.434790/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.977978/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.0501(a) and (c)

⁴²Tex. Tax Code Section Local Gov't Code Section 120.007(d), effective Jan. 1, 2022

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.506987/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$529,675,577
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.094397
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.018457/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.619841/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

Copy

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year⁴⁷.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	N/A
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

⁵⁰Tex. Tax Code Section 26.04(c-2) and (d-2)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.501183/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.977978/\$100

Indicate the line number used: 67

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.619841/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

BRAZORIA COUNTY APPRAISAL DISTRICT
STATE OF TEXAS
COUNTY OF BRAZORIA

CERTIFICATION OF THE 2021 APPRAISAL ROLL FOR
CITY OF IOWA COLONY

In compliance with Section 26.01 of the State Property Tax Laws, "submission of rolls to taxing units," notice is hereby given to-wit:

The Brazoria County Appraisal Review Board meeting on July 14, 2021, duly approved the 2021 Appraisal Rolls for your entity for certification as follows:

TAXABLE VALUE FOR 2021 APPRAISAL ROLL

TOTAL TAXABLE VALUE \$710,263,085

ESTIMATED TAXABLE VALUE FOR THE 2021 SUPPLEMENTAL ROLL

(properties still under protest)

B.C.A.D. APPRAISED VALUE	*VALUE CLAIMED BY OWNER
<u>\$63,105,285</u>	<u>\$58,056,862</u>

SUMMARY

TAXABLE VALUE FOR 2021 APPRAISAL ROLL \$710,263,085

*ESTIMATED TAXABLE VALUE FOR 2021 SUPPLEMENTAL ROLL \$58,056,862

NET TAXABLE VALUE \$768,319,947

I, Al Baird, Interim Chief Appraiser for the Brazoria County Appraisal District, do hereby certify the correctness of the rolls as approved by the Appraisal Review Board's action.

Al Baird
Al Baird, Interim Chief Appraiser

July 21, 2021
Date

2021 CERTIFIED TOTALS

As of Certification

Property Count: 4,205

CIC - CITY OF IOWA COLONY
ARB Approved Totals

7/19/2021

2:35:53PM

Land		Value			
Homesite:		120,616,782			
Non Homesite:		40,888,183			
Ag Market:		20,951,040			
Timber Market:		0	Total Land	(+)	182,456,005
Improvement		Value			
Homesite:		619,351,392			
Non Homesite:		41,950,058	Total Improvements	(+)	661,301,450
Non Real		Count	Value		
Personal Property:	204		30,309,540		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	30,309,540
					874,066,995
Ag	Non Exempt	Exempt			
Total Productivity Market:	20,951,040	0			
Ag Use:	281,652	0	Productivity Loss	(-)	20,669,388
Timber Use:	0	0	Appraised Value	=	853,397,607
Productivity Loss:	20,669,388	0			
			Homestead Cap	(-)	5,472,141
			Assessed Value	=	847,925,466
			Total Exemptions Amount (Breakdown on Next Page)	(-)	137,662,381
			Net Taxable	=	710,263,085

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 3,332,618.32 = 710,263,085 * (0.469209 / 100)

Certified Estimate of Market Value: 874,066,995
 Certified Estimate of Taxable Value: 710,263,085

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2021 CERTIFIED TOTALS

Property Count: 4,205

CIC - CITY OF IOWA COLONY
ARB Approved Totals

7/19/2021

2:37:13PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	37	1,293,960	0	1,293,960
DSTR	5	147,757	0	147,757
DV1	14	0	84,000	84,000
DV2	16	0	138,000	138,000
DV2S	1	0	7,500	7,500
DV3	22	0	220,000	220,000
DV4	76	0	650,069	650,069
DV4S	2	0	0	0
DVHS	112	0	33,284,851	33,284,851
DVHSS	2	0	432,630	432,630
EX-XN	34	0	5,024,960	5,024,960
EX-XV	56	0	33,959,162	33,959,162
EX-XV (Prorated)	1	0	12,987	12,987
EX366	20	0	4,060	4,060
HS	2,104	52,510,390	0	52,510,390
OV65	286	9,792,635	0	9,792,635
OV65S	2	80,000	0	80,000
SO	5	19,420	0	19,420
Totals		63,844,162	73,818,219	137,662,381

Copy

2021 CERTIFIED TOTALS

Property Count: 258

CIC - CITY OF IOWA COLONY
Under ARB Review Totals

7/19/2021

2:35:53PM

Land		Value			
Homesite:		11,341,522			
Non Homesite:		1,461,401			
Ag Market:		565,048			
Timber Market:		0	Total Land	(+)	13,367,971
Improvement		Value			
Homesite:		58,589,890			
Non Homesite:		11,570	Total Improvements	(+)	58,601,460
Non Real		Count	Value		
Personal Property:	5		214,910		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	214,910
					72,184,341
Ag	Non Exempt	Exempt			
Total Productivity Market:	565,048	0			
Ag Use:	9,781	0	Productivity Loss	(-)	555,267
Timber Use:	0	0	Appraised Value	=	71,629,074
Productivity Loss:	555,267	0	Homestead Cap	(-)	1,200,775
			Assessed Value	=	70,428,299
			Total Exemptions Amount (Breakdown on Next Page)	(-)	7,323,014
			Net Taxable	=	63,105,285

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 296,095.68 = 63,105,285 * (0.469209 / 100)

Certified Estimate of Market Value:	62,575,435
Certified Estimate of Taxable Value:	57,544,861
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2021 CERTIFIED TOTALS

Property Count: 258

CIC - CITY OF IOWA COLONY
Under ARB Review Totals

7/19/2021

2:37:13PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	4	160,000	0	160,000
DV1	2	0	10,000	10,000
DV3	6	0	60,000	60,000
DV4	5	0	60,000	60,000
DVHS	1	0	411,990	411,990
HS	196	5,887,824	0	5,887,824
OV65	19	733,200	0	733,200
Totals		6,781,024	541,990	7,323,014

Copy

2021 CERTIFIED TOTALS

Property Count: 4,463

CIC - CITY OF IOWA COLONY

Effective Rate Assumption

7/19/2021

2:37:13PM

New ValueTOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:\$123,011,733
\$95,444,331**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	7	2020 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	7	2020 Market Value	\$289,480
EX366	HB366 Exempt	9	2020 Market Value	\$3,480
ABSOLUTE EXEMPTIONS VALUE LOSS				\$292,960

Exemption	Description	Count	Exemption Amount
DP	Disability	2	\$80,000
DV1	Disabled Veterans 10% - 29%	4	\$20,000
DV2	Disabled Veterans 30% - 49%	2	\$19,500
DV3	Disabled Veterans 50% - 69%	10	\$100,000
DV4	Disabled Veterans 70% - 100%	19	\$216,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$0
DVHS	Disabled Veteran Homestead	15	\$3,598,416
HS	Homestead	316	\$9,395,196
OV65	Over 65	48	\$1,778,641
PARTIAL EXEMPTIONS VALUE LOSS		417	\$15,207,763
NEW EXEMPTIONS VALUE LOSS			\$15,500,713

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$15,500,713

New Ag / Timber Exemptions

2020 Market Value	\$126,380	Count: 5
2021 Ag/Timber Use	\$5,720	
NEW AG / TIMBER VALUE LOSS	\$120,660	

New Annexations**New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,287	\$271,855	\$28,413	\$243,442
Category A Only			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,232	\$273,740	\$28,302	\$245,438

2021 CERTIFIED TOTALS
CIC - CITY OF IOWA COLONY
Lower Value Used

As of Certification

Count of Protested Properties	Total Market Value	Total Value Used
258	\$72,184,341.00	\$57,544,861

Copy

BRAZORIA COUNTY APPRAISAL DISTRICT

STATE OF TEXAS
COUNTY OF BRAZORIA

CERTIFICATION OF THE 2021 APPRAISAL ROLL FOR

BRAZORIA COUNTY M.U.D. #31

In compliance with Section 26.01 of the State Property Tax Laws, "submission of rolls to taxing units," notice is hereby given to-wit:

The Brazoria County Appraisal Review Board meeting on **July 14, 2021**, duly approved the **2021** Appraisal Rolls for your entity for certification as follows:

TAXABLE VALUE FOR 2021 APPRAISAL ROLL

TOTAL TAXABLE VALUE \$355,172,136

ESTIMATED TAXABLE VALUE FOR THE 2021 SUPPLEMENTAL ROLL

(properties still under protest)

B.C.A.D. APPRAISED VALUE *VALUE CLAIMED BY OWNER

\$23,859,269

\$21,950,527

SUMMARY

TAXABLE VALUE FOR 2021 APPRAISAL ROLL \$355,172,136

*ESTIMATED TAXABLE VALUE FOR 2021 SUPPLEMENTAL ROLL \$21,950,527

NET TAXABLE VALUE **\$377,122,663**

I, Al Baird, Interim Chief Appraiser for the Brazoria County Appraisal District, do hereby certify the correctness of the rolls as approved by the Appraisal Review Board's action.


Al Baird, Interim Chief Appraiser

July 21, 2021
Date

2021 CERTIFIED TOTALS

Property Count: 1,789

M31 - BRAZORIA COUNTY MUD #31
ARB Approved Totals

7/19/2021

2:35:53PM

Land		Value			
Homesite:		51,789,437			
Non Homesite:		3,843,835			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	55,633,272
Improvement		Value			
Homesite:		313,651,204			
Non Homesite:		517,850	Total Improvements	(+)	314,169,054
Non Real		Count	Value		
Personal Property:	50		3,826,720		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 3,826,720
			Market Value	=	373,629,046
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	373,629,046
Productivity Loss:	0	0			
			Homestead Cap	(-)	848,222
			Assessed Value	=	372,780,824
			Total Exemptions Amount (Breakdown on Next Page)	(-)	17,608,688
			Net Taxable	=	355,172,136

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,521,722.17 = 355,172,136 * (0.710000 / 100)

Certified Estimate of Market Value: 373,629,046
 Certified Estimate of Taxable Value: 355,172,136

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2021 CERTIFIED TOTALS

Property Count: 1,789

M31 - BRAZORIA COUNTY MUD #31
ARB Approved Totals

7/19/2021

2:37:13PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	22	0	0	0
DSTR	1	30,225	0	30,225
DV1	2	0	10,000	10,000
DV2	7	0	61,500	61,500
DV3	10	0	100,000	100,000
DV4	39	0	372,000	372,000
DV4S	1	0	0	0
DVHS	52	0	13,593,233	13,593,233
DVHSS	3	0	687,920	687,920
EX-XN	12	0	1,936,500	1,936,500
EX-XV	13	0	559,455	559,455
EX366	7	0	2,060	2,060
FRSS	1	0	236,375	236,375
HS	1,103	0	0	0
OV65	116	0	0	0
OV65S	1	0	0	0
SO	5	19,420	0	19,420
Totals		49,645	17,559,043	17,608,688

Copy

2021 CERTIFIED TOTALS

Property Count: 107

M31 - BRAZORIA COUNTY MUD #31
Under ARB Review Totals

7/19/2021

2:35:53PM

Land		Value			
Homesite:		3,427,491			
Non Homesite:		0			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	3,427,491
Improvement		Value			
Homesite:		20,557,100			
Non Homesite:		0	Total Improvements	(+)	20,557,100
Non Real		Count	Value		
Personal Property:	2		131,980		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	131,980
					24,116,571
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	24,116,571
Productivity Loss:	0	0			
			Homestead Cap	(-)	179,302
			Assessed Value	=	23,937,269
			Total Exemptions Amount (Breakdown on Next Page)	(-)	78,000
			Net Taxable	=	23,859,269

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 169,400.81 = 23,859,269 * (0.710000 / 100)

Certified Estimate of Market Value:	21,902,753
Certified Estimate of Taxable Value:	21,655,143
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

BRAZORIA County

2021 CERTIFIED TOTALS

As of Certification

Property Count: 107

M31 - BRAZORIA COUNTY MUD #31
Under ARB Review Totals

7/19/2021

2:37:13PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	3	0	0	0
DV3	3	0	30,000	30,000
DV4	4	0	48,000	48,000
HS	73	0	0	0
OV65	5	0	0	0
Totals		0	78,000	78,000

Copy

BRAZORIA County

2021 CERTIFIED TOTALS

As of Certification

Property Count: 1,896

M31 - BRAZORIA COUNTY MUD #31

Effective Rate Assumption

7/19/2021

2:37:13PM

New Value

TOTAL NEW VALUE MARKET:	\$33,135,920
TOTAL NEW VALUE TAXABLE:	\$31,898,990

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2020 Market Value	\$0
EX366	HB366 Exempt	4	2020 Market Value	\$1,330
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,330

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$0
DV3	Disabled Veterans 50% - 69%	4	\$40,000
DV4	Disabled Veterans 70% - 100%	7	\$84,000
DVHS	Disabled Veteran Homestead	4	\$1,149,714
HS	Homestead	99	\$0
OV65	Over 65	17	\$0
PARTIAL EXEMPTIONS VALUE LOSS		132	\$1,273,714
NEW EXEMPTIONS VALUE LOSS			\$1,275,044

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$1,275,044

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,176	\$237,325	\$874	\$236,451
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,176	\$237,325	\$874	\$236,451

BRAZORIA County

2021 CERTIFIED TOTALS
M31 - BRAZORIA COUNTY MUD #31
Lower Value Used

As of Certification

Count of Protested Properties	Total Market Value	Total Value Used
107	\$24,116,571.00	\$21,655,143

Copy

BRAZORIA COUNTY APPRAISAL DISTRICT
STATE OF TEXAS
COUNTY OF BRAZORIA

CERTIFICATION OF THE 2021 APPRAISAL ROLL FOR
TAX INCREMENT REINVESTMENT ZONE #02 (T2CIC)
(City of Iowa Colony)

In compliance with Section 26.01 of the State Property Tax Laws, "submission of rolls to taxing units," notice is hereby given to-wit:

The Brazoria County Appraisal Review Board meeting on **July 14, 2021**, duly approved the **2021** Appraisal Rolls for your entity for certification as follows:

TAXABLE VALUE FOR 2021 APPRAISAL ROLL

TOTAL TAXABLE VALUE \$280,302,860

ESTIMATED TAXABLE VALUE FOR THE 2021 SUPPLEMENTAL ROLL
(properties still under protest)

B.C.A.D. APPRAISED VALUE	*VALUE CLAIMED BY OWNER
<u>\$29,733,527</u>	<u>\$27,354,845</u>

SUMMARY

TAXABLE VALUE FOR 2021 APPRAISAL ROLL	<u>\$280,302,860</u>
*ESTIMATED TAXABLE VALUE FOR 2021 SUPPLEMENTAL ROLL	<u>\$27,354,845</u>
NET TAXABLE VALUE	<u>\$307,657,705</u>

I, Al Baird, Interim Chief Appraiser for the Brazoria County Appraisal District, do hereby certify the correctness of the rolls as approved by the Appraisal Review Board's action.



Al Baird, Interim Chief Appraiser

July 21, 2021

Date

2021 CERTIFIED TOTALS

Property Count: 1,426

CIC - CITY OF IOWA COLONY
ARB Approved Totals

7/19/2021

3:50:44PM

Land		Value			
Homesite:		50,372,608			
Non Homesite:		16,460,873			
Ag Market:		193,166			
Timber Market:		0	Total Land	(+)	67,026,647
Improvement		Value			
Homesite:		255,031,389			
Non Homesite:		11,823,690	Total Improvements	(+)	266,855,079
Non Real	Count	Value			
Personal Property:	1	11,170			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	11,170
			Market Value	=	333,892,896
Ag	Non Exempt	Exempt			
Total Productivity Market:	193,166	0			
Ag Use:	6,604	0	Productivity Loss	(-)	186,562
Timber Use:	0	0	Appraised Value	=	333,706,334
Productivity Loss:	186,562	0	Homestead Cap	(-)	1,055,924
			Assessed Value	=	332,650,410
			Total Exemptions Amount (Breakdown on Next Page)	(-)	52,347,550
			Net Taxable	=	280,302,860

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,315,206.25 = 280,302,860 * (0.469209 / 100)

Certified Estimate of Market Value: 333,892,896
 Certified Estimate of Taxable Value: 280,302,860

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2021 CERTIFIED TOTALS

Property Count: 1,426

CIC - CITY OF IOWA COLONY
ARB Approved Totals

7/19/2021

3:50:55PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	6	160,000	0	160,000
DV1	6	0	37,000	37,000
DV2	4	0	30,000	30,000
DV3	11	0	110,000	110,000
DV4	28	0	240,000	240,000
DV4S	1	0	0	0
DVHS	47	0	16,126,824	16,126,824
EX-XV	18	0	11,123,700	11,123,700
HS	692	22,220,026	0	22,220,026
OV65	65	2,300,000	0	2,300,000
Totals		24,680,026	27,667,524	52,347,550

Copy

2021 CERTIFIED TOTALS

Property Count: 93

CIC - CITY OF IOWA COLONY
Under ARB Review Totals

7/19/2021

3:50:44PM

Land		Value			
Homesite:		5,309,010			
Non Homesite:		0			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	5,309,010
Improvement		Value			
Homesite:		28,600,130			
Non Homesite:		0	Total Improvements	(+)	28,600,130
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	33,909,140
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	33,909,140
Productivity Loss:	0	0			
			Homestead Cap	(-)	363,720
			Assessed Value	=	33,545,420
			Total Exemptions Amount (Breakdown on Next Page)	(-)	3,811,893
			Net Taxable	=	29,733,527

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

139,512.38 = 29,733,527 * (0.469209 / 100)

Certified Estimate of Market Value: 28,617,291

Certified Estimate of Taxable Value: 26,629,747

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

BRAZORIA County

2021 CERTIFIED TOTALS

As of Certification

Property Count: 93

CIC - CITY OF IOWA COLONY
Under ARB Review Totals

7/19/2021

3:50:55PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	40,000	0	40,000
DV1	2	0	10,000	10,000
DV3	2	0	20,000	20,000
DV4	1	0	12,000	12,000
DVHS	1	0	411,990	411,990
HS	89	3,157,903	0	3,157,903
OV65	4	160,000	0	160,000
Totals		3,357,903	453,990	3,811,893

Copy

2021 CERTIFIED TOTALS

Property Count: 1,426

CIC - CITY OF IOWA COLONY
ARB Approved Totals

7/19/2021

3:50:55PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	824	186.0258	\$50,792,490	\$280,902,833	\$239,626,085
C1	VACANT LOTS AND LAND TRACTS	113	117.9547	\$0	\$623,486	\$623,486
D1	QUALIFIED OPEN-SPACE LAND	2	22.0017	\$0	\$193,166	\$6,604
E	RURAL LAND, NON QUALIFIED OPE	23	365.4809	\$0	\$1,958,620	\$1,946,450
F1	COMMERCIAL REAL PROPERTY	1	14.5360	\$1,596,670	\$1,683,890	\$1,683,890
L1	COMMERCIAL PERSONAL PROPE	1		\$0	\$11,170	\$11,170
O	RESIDENTIAL INVENTORY	447	64.7629	\$20,852,918	\$37,396,031	\$36,405,175
X	TOTALLY EXEMPT PROPERTY	18	210.1228	\$0	\$11,123,700	\$0
Totals			980.8848	\$73,242,078	\$333,892,896	\$280,302,860

Copy

BRAZORIA County

2021 CERTIFIED TOTALS

As of Certification

Property Count: 93

CIC - CITY OF IOWA COLONY
Under ARB Review Totals

7/19/2021 3:50:55PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	93	21.6052	\$3,075,650	\$33,909,140	\$29,733,527
	Totals	93	21.6052	\$3,075,650	\$33,909,140	\$29,733,527

Copy

2021 CERTIFIED TOTALS

Property Count: 1,426

CIC - CITY OF IOWA COLONY
ARB Approved Totals

7/19/2021 3:50:55PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	824	186.0258	\$50,792,490	\$280,902,833	\$239,626,085
C1	VACANT LOT IN CITY	111	114.4397	\$0	\$130,990	\$130,990
C2	COMMERCIAL OR INDUSTRIAL VAC	1	1.7950	\$0	\$444,226	\$444,226
C3	VACANT LOT OUT SIDE CITY	1	1.7200	\$0	\$48,270	\$48,270
D1	QUALIFIED AG LAND	2	22.0017	\$0	\$193,166	\$6,604
E1	FARM OR RANCH IMPROVEMENT	2	5.0000	\$0	\$102,850	\$90,680
E2	FARM OR RANCH OUT BUILDINGS	1		\$0	\$25,880	\$25,880
E4	NON QUALIFIED AG LAND	20	360.4809	\$0	\$1,829,890	\$1,829,890
F1	COMMERCIAL REAL PROPERTY	1	14.5360	\$1,596,670	\$1,683,890	\$1,683,890
L1	COMMERCIAL PERSONAL PROPER	1		\$0	\$11,170	\$11,170
O1	RESIDENTIAL INVENTORY VACANT L	295	42.7811	\$0	\$12,920,303	\$12,892,689
O2	RESIDENTIAL INVENTORY IMPROVE	152	21.9818	\$20,852,918	\$24,475,728	\$23,512,486
X	TOTAL EXEMPT	18	210.1228	\$0	\$11,123,700	\$0
Totals			980.8848	\$73,242,078	\$333,892,896	\$280,302,860

Copy

BRAZORIA County

2021 CERTIFIED TOTALS

As of Certification

Property Count: 93

CIC - CITY OF IOWA COLONY
Under ARB Review Totals

7/19/2021 3:50:55PM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A1 SINGLE FAMILY RESIDENCE	93	21.6052	\$3,075,650	\$33,909,140	\$29,733,527
Totals		21.6052	\$3,075,650	\$33,909,140	\$29,733,527

Copy

2021 CERTIFIED TOTALS

Property Count: 1,519

CIC - CITY OF IOWA COLONY
Effective Rate Assumption

7/19/2021

3:50:55PM

New Value

TOTAL NEW VALUE MARKET:	\$76,317,728
TOTAL NEW VALUE TAXABLE:	\$66,221,532

New Exemptions

Exemption	Description	Count	2020 Market Value	Exemption Amount
EX-XV	Other Exemptions (including public property, r	4		\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$40,000
DV1	Disabled Veterans 10% - 29%	4	\$20,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	6	\$60,000
DV4	Disabled Veterans 70% - 100%	12	\$132,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$0
DVHS	Disabled Veteran Homestead	10	\$2,073,554
HS	Homestead	211	\$6,733,508
OV65	Over 65	18	\$720,000
PARTIAL EXEMPTIONS VALUE LOSS		264	\$9,786,562
NEW EXEMPTIONS VALUE LOSS			\$9,786,562

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$9,786,562

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
781	\$345,904	\$34,312	\$311,592
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
780	\$346,232	\$34,340	\$311,892

2021 CERTIFIED TOTALS
CIC - CITY OF IOWA COLONY
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
93	\$33,909,140.00	\$26,629,747

Copy