

NOTICE OF BUDGET HEARING  
CITY OF IOWA COLONY

The City Council of the City of Iowa Colony, Texas will hold a public hearing at 6:00 p.m. on September 9, 2021, in the Council Chambers at Iowa Colony City Hall, 12003 Iowa Colony Boulevard, Iowa Colony, Texas on the budget for the fiscal year beginning October 1, 2021, and ending September 30, 2022. **THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$405,051 OR 18.01%, AND OF THAT AMOUNT \$478,351 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

Kayleen Rosser  
City Secretary

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## NOTICE OF PUBLIC HEARING

The Iowa Colony City Council will hold a public hearing at 6:00 p.m. on September 9, 2021, in the Council Chambers at Iowa Colony City Hall, 12003 Iowa Colony Boulevard, Iowa Colony, Texas concerning the approval of a crime control plan and budget of the Iowa Colony Crime Control and Prevention District for fiscal year 2022. The public may speak or present evidence for or against the proposed crime control plan and budget, copies of which are available from the Iowa Colony City Secretary at [krosser@iowacolonytx.gov](mailto:krosser@iowacolonytx.gov)

Kayleen Rosser,  
Iowa Colony City Secretary

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CITY OF IOWA COLONY  
NOTICE OF PUBLIC HEARINGS ON ANNEXATION OF ROADS

The Iowa Colony City Council will hold public hearings at 6:00 p.m. on September 9, 2021, and 7:00 p.m. on September 20, 2021, at the Iowa Colony City Hall, 12003 Iowa Colony Boulevard (County Road 65), Iowa Colony, Texas, to consider annexing the following property:

Annexation Tracts 1 and 2: a segment of the right of way of County Road 56 (Meridiana Parkway) from the west right of way line of State Highway 288 westward to the west line of Sterling Lakes West Subdivision Section 4, less and except the portion thereof already in the city limits of Iowa Colony. Annexation Tract 3: a segment of the right of way of County Road 48 (Ames Boulevard) from the projected south line of Sterling Lakes West Subdivision Section 2 northward to the projected north line of Sterling Lakes Subdivision Section 13, less and except the portion thereof already in the city limits of Iowa Colony.

A metes and bounds description and a map of the area proposed for annexation are available at no charge from the Iowa Colony City Secretary at City Hall, telephone 281-369-2471 or at [www.iowacolonytx.gov](http://www.iowacolonytx.gov). The public is invited to attend and speak at the hearings.

The proposed annexation will not expand the extraterritorial jurisdiction of Iowa Colony, due to the configuration of the existing city limits and extraterritorial jurisdiction. The purpose of extraterritorial jurisdiction of municipalities is to promote and protect the general health, safety, and welfare of persons residing in and adjacent to the municipalities.

The extraterritorial jurisdiction of the City of Iowa Colony is subject to the following ordinances: the Iowa Colony Subdivision Ordinance No. 2006 and all amendments thereof, including but not limited to Ord. No. 2014-05-1 on approval of plats by a drainage district; Ord. 2015-09 on streets; Ord. No. 2017-09 on bonds and liability; Ord. 2018-04 on payments in lieu of construction of infrastructure; Ord. 2018-12 on developments, development plats, and dedication and construction of streets and infrastructure; Ord. 2018-13 on an interlocal agreement with Brazoria County on authority over subdivisions and streets; Ord. 2018-30 on compliance, enforcement, and early recording of plats; and the provisions of the Unified Development Code, Ord. No. 2017-08, on subdivisions, and all amendments thereof.

Kayleen Rosser  
Iowa Colony City Secretary

# CITY OF IOWA COLONY

## Fiscal Year 2021-2022

### Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$405,051, which is a 18.01 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$478,351.

The members of the governing body voted on the budget as follows:

**FOR:**

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

#### Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.501183/100	\$0.469209/100
No-New-Revenue Tax Rate:	\$0.501183/100	\$0.660083/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.506987/100	\$0.798890/100
Voter-Approval Tax Rate:	\$0.977978/100	\$0.882688/100
Debt Rate:	\$0.094397/100	\$0.019887/100

Total debt obligation for CITY OF IOWA COLONY secured by property taxes: \$0



**Proposed Budget (Revised)**

**Fiscal Year 2021 - 2022**

Copy

Revised 8-25-21



**To:** Mayor and City Council

**From:** Robert Hemminger

**Date:** August 26, 2021

**Subject:** Fiscal Year 2021-22 Revised 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, **\$0.489209 per \$100** of appraised valuation, is equal to the City's 2019 (pre-COVID) adopted tax rate and is below the **No New Revenue Tax Rate**, as illustrated on the 2021 Tax Rate Calculation Worksheet. This proposed tax rate will yield \$1,360,000 (rounded) in revenue after the City's contractual rebates to the TIRZ and MUD-31. The total anticipated revenue, net of those rebates, is \$5,247,250.

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 10.4% 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 at first glance 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.

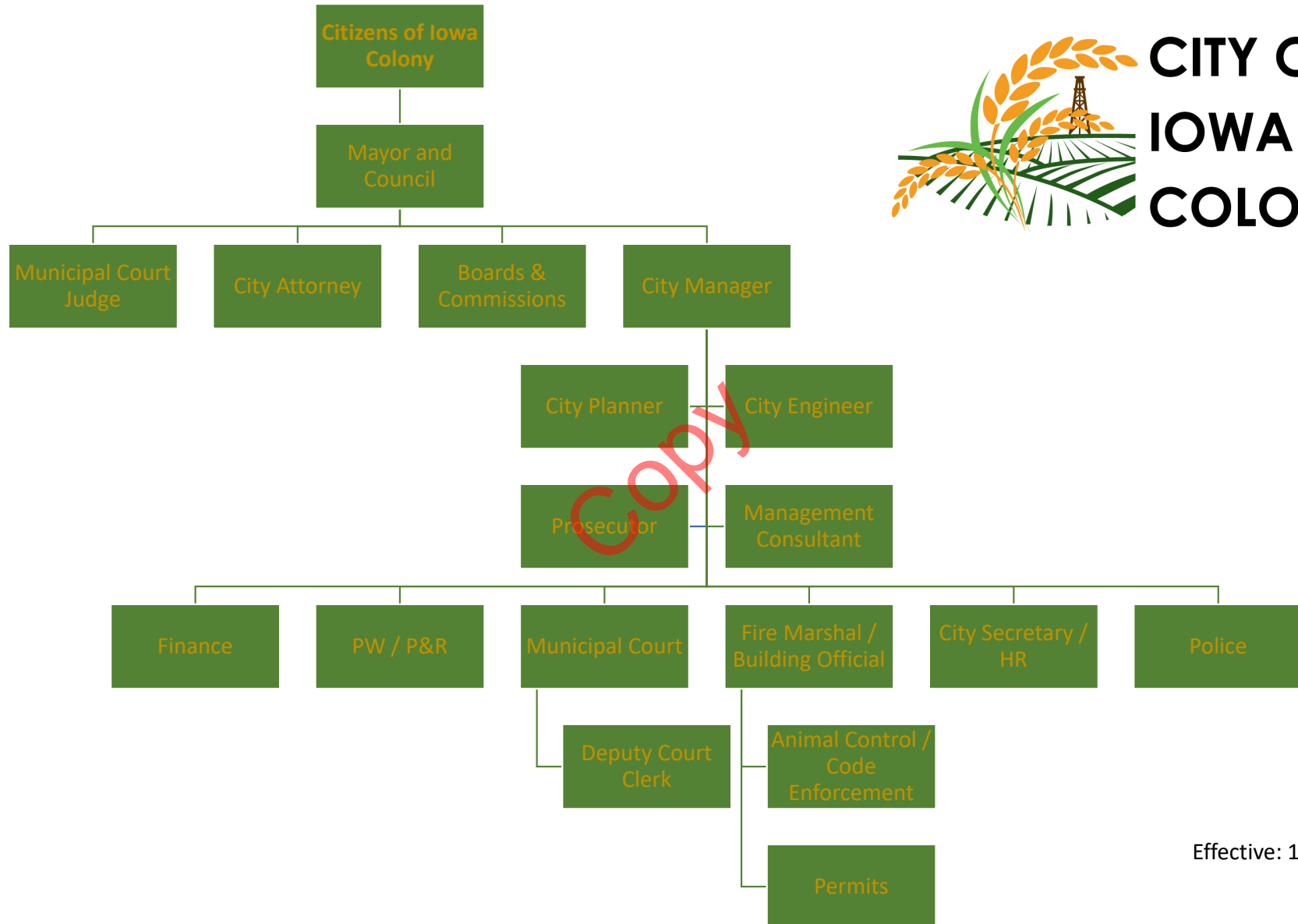
- Police personnel – One new Investigator is funded for the entire year and one new Patrol Officer position is funded for ½ year. Additionally, a position for dispatch was reclassified to a Lead Dispatcher.
- Strategic Planning Retreat – Funding for a consultant-led Strategic Planning Retreat of the 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,



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Effective: 10-1-2021



YTD Actual  
Thru 7-31-21

Previous Budget

Proposed  
Budget

Adopted Budget

REVENUE

ADMIN	6,205,620.51	4,962,665.53	7,583,250.00	
<b>TOTAL REVENUE</b>	<b>6,205,620.51</b>	<b>4,962,665.53</b>	<b>7,583,250.00</b>	

EXPENSE

ADMIN	240,735.48	697,487.94	660,447.96	
FINANCE	76,812.75	109,460.73	128,463.81	
POLICE DEPARTMENT	680,214.66	1,109,264.66	1,217,258.61	
ANIMAL CONTROL	34,840.18	41,600.00	77,864.07	
EMERGENCY MANAGEMENT	2,855.78	-	11,000.00	
MUNICIPAL COURT	274,612.03	252,114.27	336,099.58	
PUBLIC WORKS	209,834.14	575,722.70	576,974.90	
PARKS & REC	46,903.93	105,000.00	142,000.00	
COMMUNITY DEVELOPMENT	2,257,714.96	708,634.71	2,953,743.22	
FIRE MARSHAL	747,182.98	379,162.00	441,880.61	
CAPITAL AND PLANNING PROJECTS	65,187.31	965,000.00	915,000.00	
BOND	98,276.98	-	99,000.00	

<b>TOTAL EXPENSE</b>	<b>4,735,171.18</b>	<b>4,943,447.01</b>	<b>7,559,732.75</b>	
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<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>	<b>1,470,449.33</b>	<b>19,218.52</b>	<b>23,517.25</b>	
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Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
<b>REVENUE</b>					
<b>4100</b>	<b>GENERAL REVENUE</b>				
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	
4120	Property Tax	1,950,946.14	1,164,165.53	1,360,000.00	
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	
<b>TOTAL 4100</b>	<b>GENERAL REVENUE</b>	3,381,380.82	1,553,165.53	4,095,000.00	
<b>4122</b>	<b>OTHER REVENUE</b>				
4124	Accident Reports	121.00	-	-	
4126	MUD 31 Annexation				
	MUD 31 Pub. Safety Contr.	-	250,000.00	250,000.00	
	MUD 32 Pub. Safety Contr.	-	250,000.00	250,000.00	
<b>TOTAL 4126</b>	<b>MUD 31 Annexation</b>	-	500,000.00	500,000.00	
4122	OTHER REVENUE - Other	4,574.33	-	-	
<b>TOTAL 4122</b>	<b>OTHER REVENUE</b>	4,695.33	500,000.00	500,000.00	
4125	Arrest Fees	39.76	-	-	
<b>4200</b>	<b>BUILDING &amp; CONSTRUCTION PERMITS</b>				
4201	Buidling 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	
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	
<b>4300</b>	<b>PLAT FEES</b>				
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	
4305	Admin Fee- Early Plat Recording	103,815.71	300,000.00	150,000.00	
<b>TOTAL 4300</b>	<b>PLAT FEES</b>	215,265.71	617,000.00	267,000.00	
<b>4400</b>	<b>ENGINEERING FEES</b>				
4401	Infrastructure Plan Review Fee	68,284.28	150,000.00	75,000.00	
4403	Civil Site Plan Review Fee	199,354.52	300,000.00	200,000.00	
<b>TOTAL 4400</b>	<b>ENGINEERING FEES</b>	267,638.80	450,000.00	275,000.00	
<b>4500</b>	<b>ZONING FEES</b>				
4501	Rezoning Fees	-	3,000.00	1,500.00	
4503	Specific Use Permit	-	2,000.00	1,000.00	

<b>TOTAL 4500</b>	<b>ZONING FEES</b>	-	5,000.00	2,500.00	
<b>4600</b>	<b>FRANCHISE</b>				
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	
<b>TOTAL 4600</b>	<b>FRANCHISE</b>	124,832.77	140,000.00	140,000.00	
<b>4700</b>	<b>CITATIONS</b>				
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	-	-	
<b>TOTAL 4700</b>	<b>CITATIONS</b>	347,534.70	209,500.00	305,000.00	
<b>4800</b>	<b>SPECIAL FUNDS</b>				
4803	State & Federal Grants	106,002.48	-	-	
4805	Park Reserves	-	35,000.00	35,000.00	
<b>TOTAL 4800</b>	<b>SPECIAL FUNDS</b>	106,002.48	35,000.00	35,000.00	
<b>4900</b>	<b>INVESTMENT INCOME</b>				
4910	Interest Income	39.08	1,000.00	250.00	
<b>TOTAL 4900</b>	<b>INVESTMENT INCOME</b>	39.08	1,000.00	250.00	
<b>TOTAL REVENUE</b>		<b>6,205,620.51</b>	<b>4,962,665.53</b>	<b>7,583,250.00</b>	

**Please note:** Revenues associated with the TIRZ and MUD31 tax rebates are included in this budget but were not previously identified as revenue and expense (corresponding expenses are included in the Community Development departmental budget).

	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	0.489209	0.470752	0.018457
Total Value (7-23-20)	\$ 768,319,947.00					
MUD 31 (7-21-21)	\$ 377,122,663.00	\$ 1,242,718.73			\$ 532,593.74	\$ 69,605.53
TIRZ2 (7-21-21)	\$ 307,657,705.00	\$ 1,053,562.43			\$ 434,491.44	
Balance of City	\$ 83,539,579.00				\$ 393,264.24	\$ 32,454.21
Total					\$ 1,360,349.42	\$ 102,059.74

\*Certified Values as of 7-21-21

Does include 10% Homestead Exemption Reduction

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Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
<b>EXPENSE</b>					
<b>10</b>	<b>ADMINISTRATION</b>				
5101	Salaries - Full-Time	119,975.59	162,831.00	213,889.92	
5102	Salaries - Part-Time			25,000.00	
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	14,800.00	
5109	Worker's Comp			7,597.37	
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	-
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	Professional Service	5,816.50	10,000.00	26,000.00	-
5220	Website - Professional	5,349.99	5,900.00	5,500.00	
5225	Equipment Maintenance	277.00	-	500.00	-
5229	BCAD Fee	15,058.33	6,000.00	21,500.00	-
5240	Building Maintenance				
	Prof Cleaning Services	9,000.00	-	12,000.00	-
	Building Maintenance - Other	7,010.94	50,000.00	12,000.00	-
5245	Technology	10,144.64	16,000.00	15,000.00	-
5246	Software Maintenance/ License	12,332.63	7,500.00	8,000.00	-
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	-	1,000.00	-
5326	Uniforms			2,000.00	-
5327	Well Permit fee	-	30.00	200.00	-
5411	Travel & Training	3,564.93	2,400.00	9,000.00	-
5412	Seminars & Meetings	200.00	1,200.00	3,000.00	-
5413	Staff Recognition	200.57	-	2,000.00	-
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 & Property	21,765.00	20,000.00	8,000.00	-
5721	Bank Fees	(6.00)	100.00	100.00	-
5722	Credit Card Fees	1,414.87	4,000.00	2,500.00	-
5725	Grant Admin	-	15,000.00	5,000.00	-
5810	Vehicle Insurance			1,000.00	-
<b>TOTAL EXPENSE</b>		240,735.48	641,587.94	650,447.96	-

**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. Some budgeted amounts from this department have been moved to more accurately be reflected in the actual department in which the expenses occur.

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

<b>15</b>	<b>FINANCE</b>				
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	7,400.00	
5109	Worker's Comp		3,052.00	2,863.65	
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	
<b>TOTAL EXPENSE</b>		76,812.75	109,460.73	128,463.81	

**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. Primary increase is new ERP software being implemented.

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
<b>EXPENSE</b>					
<b>20</b>	<b>POLICE DEPARTMENT</b>				
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	99,900.00	
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	-
5720	Insurance - Liability & Property			8,000.00	-
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	1,217,258.61	-

**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. Some expenses for Animal Control/Code Enforcement which were previously budgeted within the Police Department have been moved to a stand-alone Department for Animal

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
<b>EXPENSE</b>					
<b>21</b>	<b>Animal Control</b>				
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			7,400.00	
5109	Worker's Comp			1,583.30	
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	
<b>TOTAL EXPENSE</b>		34,840.18	41,600.00	77,864.07	

**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. Most of these expenses were previously budgeted within the Police Department.



Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
<b>22</b>	<b>Emergency Management</b>				
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. Most of these expenses were previously budgeted within the Police Department.

Copy

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
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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	14,800.00	
5109	Worker's Comp	-	1,962.04	3,327.11	
5110	Texas Workforce Commission	344.76	162.00	504.00	
5114	Benefits Admin Fees			144.00	
5115	Longevity Pay	-	-	60.00	
5117	Certification Pay	1,015.30	1,200.00	1,200.00	
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 Court Fees (40% of revenue)	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	274,612.03	252,114.27	336,099.58	

**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. The Municipal Court Clerk position along with associated expenses have been moved from Admin to the Municipal Court departmental budget.

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

<b>30</b>	<b>PUBLIC WORKS</b>				
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	7,400.00	
5109	Worker's Comp	-	2,400.00	2,162.81	
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	-	-	15,000.00	
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	576,974.90	

**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
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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	35,000.00	
5462	Park Maintenance	46,903.93	70,000.00	70,000.00	
5730	Contract Services				
	Fireworks Display			25,000.00	
	Other Contract services			8,000.00	
TOTAL EXPENSES		46,903.93	105,000.00	142,000.00	

**NOTE:** This department did not appear in previous budgets, and is created primarily for the purpose of tracking expenses and planning activities associated with the City's parks and community events. The Iowa Colony Parks and Recreation Advisory Board assists with planning events with the assistance of a staff liaison.

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

<b>35</b>	<b>COMMUNITY DEVELOPMENT</b>				
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	7,400.00	
5109	Worker's Comp	-	5,234.05	1,544.86	
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	95,000.00	
	35-5217 - Permits/ Inspections	169,967.04	195,000.00	200,000.00	
	35-5218 - Engineering Svcs - Other	50,065.40	80,000.00	75,000.00	
	Total 35-5214 Engineering Services	359,448.46	525,000.00	490,000.00	
5219	Professional Services	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		
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	2,953,743.22	

**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. Expenses associated with the TIRZ and MUD31 tax rebates are included in this departmental budget but were not previously identified as revenue and expense. New Permit Department software is being implemented and represents the largest increase herein.

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

<b>36</b>	<b>FIRE MARSHAL/BUILDING OFFICIAL</b>				
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			7,400.00	
5109	Worker's Comp			3,160.60	
5110	Texas Workforce Commission	-	162.00	252.00	
5114	Benefits Admin Fees			72.00	
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	
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	
	<b>TOTAL EXPENSES</b>	<b>747,182.98</b>	<b>379,162.00</b>	<b>441,880.61</b>	

**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. This position was added in the previous year but no departmental budget was included. Most of these expenses were previously budgeted in Admin or Comm Dev.

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

<b>90</b>	<b>CAPITAL AND PLANNING PROJECTS</b>				
	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	

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Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
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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
	<b><u>Overtime</u></b>			
<a href="#">42-5125</a>	Overtime	\$ 5,000.00	\$ 5,000.00	\$ -
	<b><u>Community Relations</u></b>			
<a href="#">42-5320</a>	Supplies & Printing	\$ 10,000.00	\$ 6,000.00	\$ 4,000.00
<a href="#">42-5325</a>	Miscellaneous	\$ 5,000.00	\$ 5,000.00	\$ -
	<b><u>Technology</u></b>			
<a href="#">42-5410</a>	Technology	\$ 20,000.00	\$ 5,000.00	\$ 15,000.00
	<b><u>Investigative Equipment</u></b>			
<a href="#">42-5499</a>	Investigations	\$ 12,000.00	\$ 5,000.00	\$ 7,000.00
	<b><u>Body Cam</u></b>			
<a href="#">42-5840</a>	Equipment	\$ 10,000.00	\$ -	\$ -
	<b><u>Training</u></b>			
<a href="#">42-5411</a>	Travel & Training	\$ 10,000.00	\$ 10,000.00	\$ -
	<b><u>Patrol Equipment</u></b>			
<a href="#">42-5840</a>	Equipment	\$ 6,000.00	\$ 4,000.00	\$ 2,000.00
	<b><u>Capital Project(s)</u></b>			
<a href="#">42-5840</a>	Equipment	\$ 26,000.00	\$ 140,000.00	\$ 114,000.00
<b>Totals</b>		<b>\$ 104,000.00</b>	<b>\$ 180,000.00</b>	<b>\$ 76,000.00</b>

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.

# 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
<b>1. 2020 total taxable value.</b> 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). <sup>1</sup>	\$642,147,831
<b>2. 2020 tax ceilings.</b> 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. <sup>2</sup>	\$0
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$642,147,831
<b>4. 2020 total adopted tax rate.</b>	\$0.469209/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> <b>A. Original 2020 ARB values:</b>	\$0

<b>B. 2020 values resulting from final court decisions:</b>	\$0
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$0
<b>B. 2020 disputed value:</b>	\$0
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$642,147,831
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$292,960
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$15,207,753
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$15,500,713
<b>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.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$126,380
<b>B. 2021 productivity or special appraised value:</b>	\$5,720
<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$120,660
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$15,621,373
<b>13. 2020 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$162,892,070
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$463,634,388
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$2,175,414
<b>16. Taxes refunded for years preceding tax year 2020.</b> 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. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$2,176,296
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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. <sup>11</sup>	
<b>A. Certified values:</b>	\$710,263,085
<b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$0
<b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
<b>D. Tax increment financing:</b> 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. <sup>12</sup>	\$238,644,370
<b>E. Total 2021 value.</b> Add A and B, then subtract C and D.	\$471,618,715
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
<b>A. 2021 taxable value of properties under protest.</b> 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. <sup>14</sup>	\$58,056,862
<b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup>	\$0
<b>C. Total value under protest or not certified:</b> Add A and B.	\$58,056,862
<b>20. 2021 tax ceilings.</b> 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. <sup>16</sup>	\$0
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$529,675,577
<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b>	\$0

Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$95,444,331
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$95,444,331
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$434,231,246
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.501183/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. 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
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.449322/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$642,147,831
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$2,885,311
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>  <b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> 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>B. 2020 taxes in TIF</b> 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.  <b>C. 2020 transferred function.</b> 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.  <b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.  <b>E. Add Line 30 to 31D.</b>	\$882  \$684,695  \$0  \$-683,813  \$2,201,498
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$434,231,246
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.506987/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b> <b>A. 2021 state criminal justice mandate:</b> 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>B. 2020 state criminal justice mandate:</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> 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><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> 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>B. 2020 indigent health care expenditures:</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> 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><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> 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>B. 2020 indigent defense compensation expenditures:</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p><b>E.</b> 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><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> 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>B. 2020 eligible county hospital expenditures:</b> 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><b>38. Rate adjustment for defunding municipality.</b> 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><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> 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>
<b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.506987/\$100
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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>B.</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><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.524731/\$100
<b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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"> <li>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</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p><b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses</li> </ol> <p>A. <b>Debt</b> 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.<sup>28</sup> Enter debt amount.</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)</p> <p>D. Subtract <b>amount paid</b> from other resources.</p> <p>E. <b>Adjusted debt.</b> 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>
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$98,970
<p><b>45. 2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector:<sup>29</sup></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%.<sup>31</sup></p>	<p>101.23%</p> <p>107.92%</p> <p>101.88%</p> <p>101.23%</p> <p>101.23%</p>
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$97,767
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$529,675,577
<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.018457/\$100

<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.543188/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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
<b>50. COUNTIES ONLY.</b> 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.	

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.042(a)

<sup>28</sup>Tex. Tax Code Section 26.012(7)

<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

<sup>31</sup>Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

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### 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
<b>51. Taxable Sales.</b> 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. <sup>20</sup> 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
<b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  <b>- or -</b>  <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
<b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$529,675,577
<b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$0.000000/\$100
<b>55. 2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.501183/\$100
<b>56. 2021 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.501183/\$100
<b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> 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
<b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$0.543188/\$100

<sup>31</sup>Reserved for expansion

<sup>32</sup>Tex. Tax Code Section 26.041(d)

<sup>33</sup>Tex. Tax Code Section 26.041(i)

<sup>34</sup>Tex. Tax Code Section 26.041(d)

<sup>35</sup>Tex. Tax Code Section 26.04(c)

<sup>36</sup>Tex. 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
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$529,675,577
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> 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

<sup>37</sup>Tex. Tax Code Section 26.045(d)

<sup>38</sup>Tex. Tax Code Section 26.045(i)

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## 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.<sup>39</sup> 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; and<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

Unused Increment Rate Worksheet	Amount/Rate
<b>63. 2020 unused increment rate.</b> 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
<b>64. 2019 unused increment rate.</b> 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
<b>65. 2018 unused increment rate.</b> 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
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0.434790/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> 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

<sup>39</sup>Tex. Tax Code Section 26.013(a)

<sup>40</sup>Tex. Tax Code Section 26.013(c)

<sup>41</sup>Tex. Tax Code Section 26.0501(a) and (c)

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

<sup>43</sup>Tex. 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.<sup>44</sup>

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.<sup>45</sup>

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

<sup>44</sup>Tex. Tax Code Section 26.012(8-a)

<sup>45</sup>Tex. Tax Code Section 26.063(a)(1)

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## 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.<sup>46</sup>

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 year<sup>47</sup>.

**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
<b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>74. Adjusted 2020 voter-approval tax rate.</b> 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. <sup>48</sup> 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
<b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	N/A
<b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	N/A



<b>78. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>79. Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
<b>80. 2021 voter-approval tax rate, adjusted for emergency revenue.</b> 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

<sup>46</sup>Tex. Tax Code Section 26.042(b)

<sup>47</sup>Tex. Tax Code Section 26.042(f)

<sup>48</sup>Tex. Tax Code Section 26.042(c)

<sup>49</sup>Tex. Tax Code Section 26.042(b)

<sup>50</sup>Tex. 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.<sup>50</sup>

### 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**

**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**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
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
<b>Totals</b>		<b>49,645</b>	<b>17,559,043</b>	<b>17,608,688</b>

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**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$33,135,920</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$31,898,990</b>

**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
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$1,330</b>

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
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>132</b>	<b>\$1,273,714</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$1,275,044</b>

**Increased Exemptions**

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

**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
<b>Category A Only</b>			

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**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
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
<b>Totals</b>		<b>24,680,026</b>	<b>27,667,524</b>	<b>52,347,550</b>

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**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

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**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
<b>Totals</b>			<b>980.8848</b>	<b>\$73,242,078</b>	<b>\$333,892,896</b>	<b>\$280,302,860</b>

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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

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**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
<b>Totals</b>			<b>980.8848</b>	<b>\$73,242,078</b>	<b>\$333,892,896</b>	<b>\$280,302,860</b>

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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

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**2021 CERTIFIED TOTALS**

Property Count: 1,519

CIC - CITY OF IOWA COLONY  
Effective Rate Assumption

7/19/2021

3:50:55PM

**New Value**

<b>TOTAL NEW VALUE MARKET:</b>	<b>\$76,317,728</b>
<b>TOTAL NEW VALUE TAXABLE:</b>	<b>\$66,221,532</b>

**New Exemptions**

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

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
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>		<b>264</b>	<b>\$9,786,562</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$9,786,562</b>

**Increased Exemptions**

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

**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
<b>Category A Only</b>			

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

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# IOWA COLONY BUDGET FORECAST

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FISCAL YEAR 2021-22

Copy

# AGENDA

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- 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

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

# PERSONNEL COSTS (CURRENT RATES)

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- 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**

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# SALARIES AND BENEFITS

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- 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
<b>Coverage</b>	\$3K/\$7K	\$1K/\$5K	\$1K/\$5K	\$1K/\$5K	\$1K/\$5K
<b>Employee Only</b>	\$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

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

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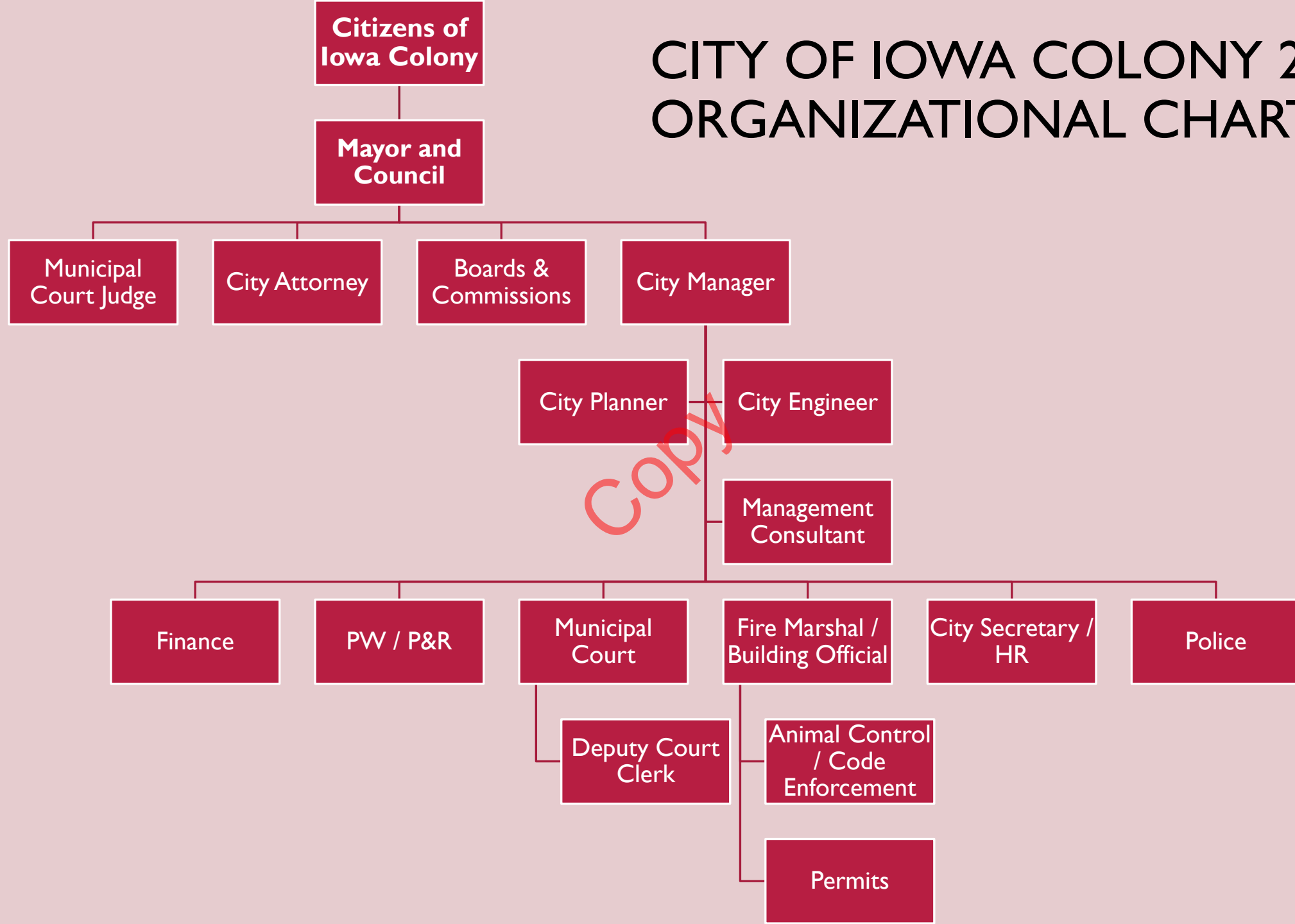


# CURRENT BUDGET

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- 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

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- 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

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# POLICE

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- 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

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# FINANCE

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- 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

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- 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

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

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# ANIMAL CONTROL / CODE ENFORCEMENT

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

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# FIRE MARSHAL'S OFFICE

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

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# PUBLIC WORKS & ENGINEERING

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

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# PARKS & RECREATION

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- 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

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- 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

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- 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

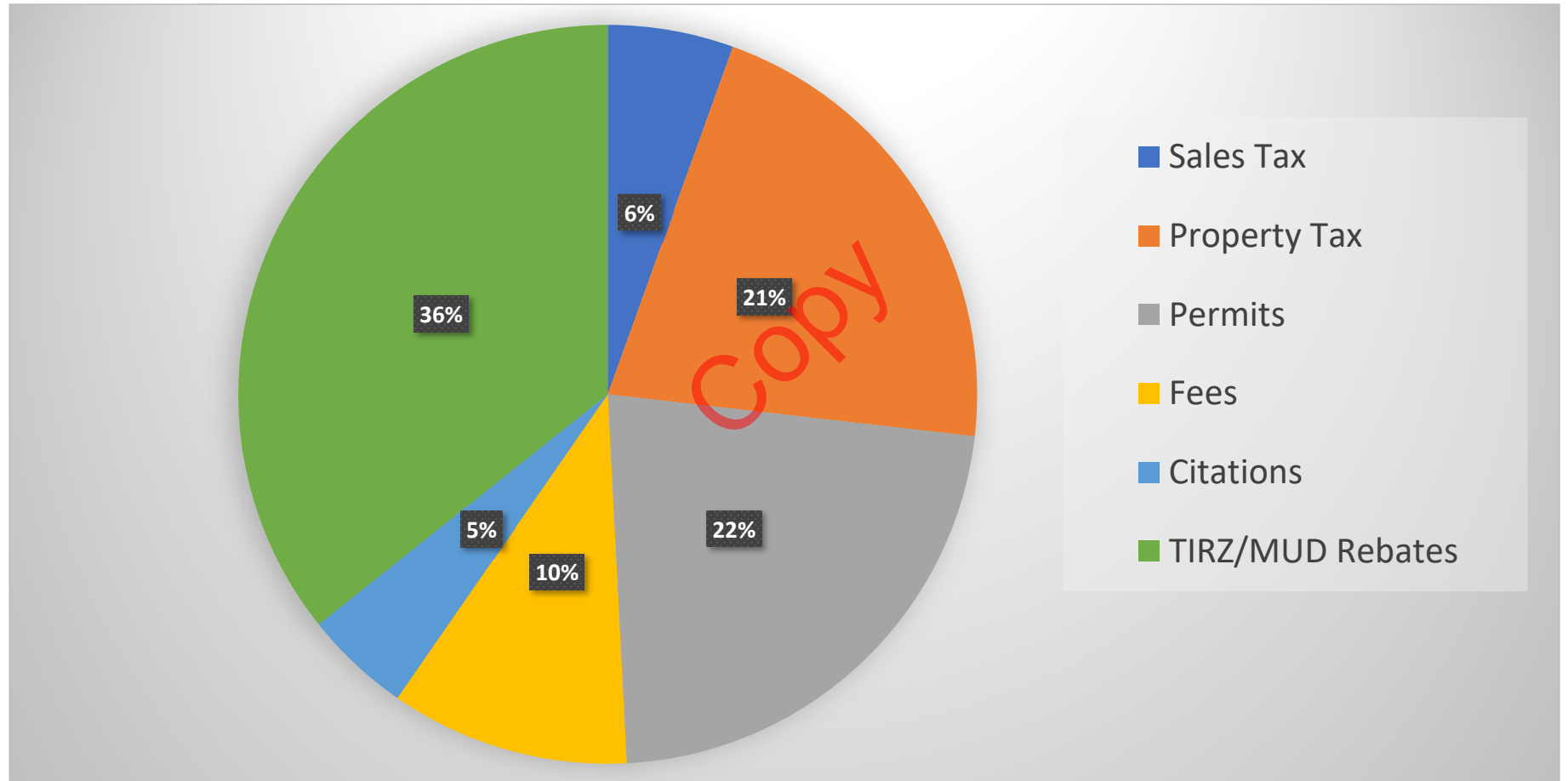


# ALLOCATION PRIORITIES

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- 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

# Revenue Allocation



## AMERICAN RESCUE PLAN ACT ADMINISTRATION SERVICES

THIS AGREEMENT, MADE THIS JULY 19, 2021 BY AND BETWEEN THE CITY OF IOWA COLONY, TEXAS, hereinafter referred to as Client ("Client"), and GRANTWORKS, INC., Austin, Texas, hereinafter referred to as Consultant ("Consultant"), procured in conformance with Texas Government Code Chapter 2254, Subchapter A, "Professional Services".

### I. SCOPE OF BASIC SERVICES

Consultant agrees to render administration services for Client's American Rescue Plan Act of 2021 ("ARPA") award (the "Contract"), as administered by the U.S. Department of Treasury (the "Department"), as provided in the provisions titled, "Part III, Scope of Basic Services" and attached hereto and incorporated by reference herein (the "Services").

### II. TIME OF PERFORMANCE

The time of services of the Consultant shall commence no earlier than the date of this agreement. In any event, Consultant shall use commercially reasonable efforts to perform all services required and performed hereunder within either December 31, 2026, or the completion date of this program, whichever is sooner.

### III. COMPENSATION AND METHOD OF PAYMENT

For and in consideration of the foregoing, Client agrees to pay Consultant a firm fixed price of Fifty-Seven Thousand Eight Fifty-Five and no/100 Dollars, (\$57,855.00) in accordance with the following schedule. Listing of specific milestones shall not be construed as a representation or warranty, and Consultant makes no representations or warranties, that these milestones measure overall contract progress facilitated by the Consultant's performance of the services, and any particular milestone will be achieved or that any specific Department or other requirements ultimately will be met. The fee schedule shall be based upon identified contract milestones, as follows:

Milestone		Billable Amount	Project Deliverable
Project Selection completed	15%	\$8,678.00	List of projects created and assigned preliminary budgets
Policies/Procedures and/or implementation strategy established	16%	\$9,257.00	P&P documentation (where appropriate), procurement documents, documentation supporting eligibility of each expense / project
25% of allocated funds expended	16%	\$9,257.00	\$185,809.24 expended
50% of allocated funds expended	16%	\$9,257.00	\$371,618.49 expended
75% of allocated funds expended	16%	\$9,257.00	\$557,427.73 expended
All allocated funds expended	16%	\$9,257.00	\$743,236.97 expended
Transfer of all close-out docs	5%	\$2,892.00	All reports filed with TDEM / USDT, all docs and records transferred. Closeout meeting complete
Total of all milestones		<b>\$57,855.00</b>	

Note: Administrative Activities include General Administration, Financial Management, Basic Acquisition, and Construction Phase Management services as referenced in Part III—Scope of ARPA Administration Services.



#### **IV. ADDITIONAL SERVICES**

Section III above discusses compensation for the administration of ARPA direct allocation under Subtitle M section 603 of the American Rescue Plan Act. Rates and/or Fee for application, administration, or management of activities funded under other provisions of the ARP Act will be negotiated and provided as an addendum to this contract.

Fees for any professional services required to carry out project-related activities that must be furnished by a third-party professional including but not limited to accountant, appraiser, archaeologist, architect, attorney, auditor, biologist or other natural scientist, engineer, historic preservationist, or surveyor, shall be in addition to the base fee payable to Consultant specified in Section III. Expenditures for such services shall require prior approval by Client.

#### **V. CHANGES AND AMENDMENTS**

The Client may, from time to time, request changes in the scope of services of the consultant to be performed hereunder. Such changes, including any increase or decrease in the amount of the Consultant's compensation, must be mutually agreed upon by and between the Client and the Consultant and shall be incorporated in written amendments to this Agreement. If a change is requested but the parties cannot agree on the specific terms of such change, the parties may mutually agree to terminate this Agreement. Absent such agreement to terminate, the Agreement will continue without the change.

#### **VI. ASSIGNABILITY**

Neither party shall assign any interest in this Agreement or transfer any interest in the same, without the prior written consent of the other party, not to be unreasonably withheld, provided, however, that claims for money by the Consultant from the Client under this Agreement may be assigned to a bank, trust company, or other financial institution without such approval. Written notice of any such assignment or transfer shall be furnished reasonably promptly to the Client.

#### **VII. RECORDS AND AUDITS**

During the term of this Agreement, the Consultant shall assist the Client in maintaining fiscal records and supporting documentation for all expenditures of funds made under the Contract. Such records must include data on racial, ethnic, and gender characteristics of persons who are applicants for, participants in, or beneficiaries of the funds provided under the Contract. Client shall retain such records, and any supporting documentation, for the greater of three years from closeout of the Contract or the period required by other applicable laws and regulations.

#### **VIII. MISCELLANEOUS PROVISIONS**

- A. Governing Law and Venue. This Agreement shall be governed and construed under and in accordance with the laws of the State of Texas, without regard to the conflicts of law provisions. The venue of any suit arising under the contract is fixed in any court of competent jurisdiction of Travis County, Texas, unless the specific venue is otherwise identified in a statute which directly names or otherwise identifies its applicability to the Client.
- B. Binding Effect; No Third-Party Beneficiaries. This Agreement shall inure to the benefit of, be binding upon, and be enforceable against, each Party and their respective successors, assigns, transferees and delegates.
- C. Severability. If any provision of this Agreement is construed to be illegal or invalid, such construction will not affect the legality or validity of any of its other provisions. The illegal or invalid provision will be deemed severable and stricken from the contract as if it had never been incorporated herein, but all other provisions will continue in full force and effect.
- D. Attorneys' Fees. If any action at law or in equity is necessary to enforce or interpret the terms of this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees, costs, and necessary disbursement in addition to any other relief to which such party may be entitled.
- E. Provision of Information. It is agreed that all information, data, reports and records and maps as are existing, available and necessary for the carrying out of the work outlined in this Agreement shall be

furnished to the Consultant by the Client and its agencies. No charge will be made to Consultant for such information and the Client and its agencies will cooperate with Consultant in every way possible to facilitate the performance of the work described in this Agreement.

- F. Local Program Liaison. For purposes of this Contract, the Client shall designate an authorized person to serve as the Local Program Liaison and primary point of contact to the Consultant. All required progress reports and communication regarding the project shall be directed to this liaison and other local personnel as appropriate.
- G. Waiver of Consequential Damages. Notwithstanding any other provision to the contrary herein, neither party shall be liable to the other for any indirect, incidental, special or consequential damages or loss of profits, anticipated or otherwise, or loss of revenues in connection with or arising out of, or in connection with, the subject matter of this Agreement.
- H. Limitation of Liability. Each party agrees that, regardless of the type, nature or number of causes of action or claims by the Client (including without limitation claims for indemnity under this Agreement) or any third party claiming by, through or under the Client, the maximum amount of damages, individually or in the aggregate, that either party will be liable for or can be required to pay to the other or any other claimant is the amount of fees to be paid to the Consultant by the Client under this Agreement. The parties agree that this limitation of damages is reasonable and acknowledge that but for this limitation, neither party would enter into this Agreement.
- I. Entire Agreement. This Agreement constitutes the sole and entire agreement of the parties with regard to contemporaneous understandings or written or oral agreements between the parties respecting the subject matter of this Agreement.
- J. Negotiated Terms. The parties agree that the terms and conditions of this Agreement are the result of negotiations between the parties and that this Agreement shall not be construed in favor of or against either party by reason of the extent to which such party or its professional advisors participated in the preparation of this Agreement.
- K. Ownership of Work and Copyright. The parties agree that the Consultant retains all ownership rights to forms, reports, and other documents produced in whole or in part under this Agreement until such documents are completed as contemplated under this Agreement and placed in the official Contract record or submitted as final documents to the Client or the Department. Consultant shall retain all ownership rights to templates, internal tracking systems, and other documents produced by Consultant that have a common use applicable to multiple clients and are not produced specifically for the Client under this Agreement. No report, maps, or other documents produced in whole or in part under this Agreement shall be the subject of an application for copyright by or on behalf of the Consultant.
- L. Remedies, Alternative Dispute Resolution, and Program Non-Compliance. The parties hereto agree to resolve all disputes arising hereunder in accordance with this section. If a dispute arises out of or relates to this Agreement or any alleged breach hereof, including determination of responsibility for any costs disallowed as a result of non-compliance with federal, state or ARPA program requirements, the party desiring to resolve such dispute shall deliver a written notice of the dispute, including the specific claim in the dispute to the other party. Following the delivery of such notice, the parties involved in the dispute shall meet at least twice within the thirty (30) day period commencing with the date of the notice and in good faith shall attempt to resolve such dispute through negotiation. If any dispute is not resolved or settled by the parties as a result of such negotiation, the parties in good faith shall submit the dispute to non-binding mediation before a retired judge of a federal district court or Texas district court or a similarly qualified, mutually agreeable individual in Austin, Texas. The parties shall bear the costs of such mediation equally. If the dispute is not resolved through such mediation, either party may proceed to file suit.

M. Force Majeure. A "Force Majeure Event" means any event or cause beyond a party's reasonable control (including without limitation, construction delays, fire, flood, rain, weather, casualty, explosions, damage by third parties whether negligently or intentionally caused, strikes, work stoppages, picketing, acts of God or other casualties, or the laws or actions of any governmental authority), as a result of which at any time a party is unable to perform any of its obligations under this Agreement. If a Force Majeure Event occurs during the term of this Agreement that prevents the Consultant from performing its obligations hereunder, the Consultant and the Client will in good faith mutually agree on one of the following alternatives: (1) extend the time for performance, or (2) terminate this Agreement and, as mutually agreed, cause the payment to Consultant of fees not yet paid for services performed prior to the occurrence of the Force Majeure Event or cause the refund to Client of fees previously paid for services that were not performed prior to the occurrence of the Force Majeure Event.

#### **IX. TERMS AND CONDITIONS**

This Agreement is subject to the provisions titled "Part II Terms and Conditions" and "Part III Scope of Basic Services," which each are attached hereto and hereby are incorporated by reference.

IN WITNESSETH HEREOF, the Client and the Consultant have executed this Agreement as of the effective date indicated above.

**GrantWorks, Inc.  
2201 Northland Drive  
Austin, Texas 78756**

**City of Iowa Colony, Texas  
12003 Iowa Colony Blvd  
Iowa Colony, Texas 77583-5719**

**BY:**

**BY:**

\_\_\_\_\_  
**Bruce J. Spitzengel  
President**

\_\_\_\_\_  
**Michael Byrum-Bratsen  
Mayor**

**DATE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

**ATTEST:**

**BY:** \_\_\_\_\_  
**City Secretary**

**AGREEMENT FOR ADMINISTRATIVE MANAGEMENT SERVICES  
PART II - TERMS AND CONDITIONS**

1. **USE OF FUNDS.** a. Recipient understands and agrees that the funds disbursed under this award may only be used in compliance with section 603(c) of the Social Security Act (the “Act”), Treasury’s regulations implementing that section, and guidance issued by Treasury regarding the foregoing.  
b. Recipient will determine prior to engaging in any project using this assistance that it has the institutional, managerial, and financial capability to ensure proper planning, management, and completion of such project.
2. **PERIOD OF PERFORMANCE.** The period of performance for this award begins on the date hereof and ends on December 31, 2026. As set forth in Treasury’s implementing regulations, Recipient may use award funds to cover eligible costs incurred during the period that begins on March 3, 2021 and ends on December 31, 2024.
3. **REPORTING.** Recipient agrees to comply with any reporting obligations established by the Treasury as they relate to this award.
4. **ACCESS TO RECORDS.** In accordance with 2 CFR 200.337, during the Agreement’s time of performance the grantee, the subgrantee, the Federal grantor agency, the Comptroller General of the United States, or any of their duly authorized representatives will have access to any books, documents, papers, and records maintained by the Consultant which are directly pertinent to the Contract for the purpose of making audit, examination, excerpts, and transcriptions.
5. **PRE-AWARD COSTS.** Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this award.
6. **ADMINISTRATIVE COSTS.** Recipient may use funds provided under this award to cover both direct and indirect costs.
7. **COST SHARING.** Cost sharing or matching funds are not required to be provided by the Recipient.
8. **CONFLICTS OF INTEREST.** Recipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to the Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.
9. **COMPLIANCE WITH APPLICABLE RULES AND REGULATIONS.** a. Recipient agrees to comply with the requirements of section 603 of the Act, regulations adopted by Treasury pursuant to section 603(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this award. b. Federal regulations applicable to this award include, without limitation, the following: i. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, other than such provisions as Treasury may determine, are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award. ii. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference. iii. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference. iv. OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-procurement), 2 C.F.R. Part 180, including the requirement to include a term

or condition in all lower tier covered transactions (contracts and subcontracts described in 2 C.F.R. Part 180, subpart B) that the award is subject to 2 C.F.R. Part 180 and Treasury's implementing regulation at 31 C.F.R. Part 19. v. Recipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference. vi. Governmentwide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20. vii. New Restrictions on Lobbying, 31 C.F.R. Part 21. viii. Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655) and implementing regulations. ix. Generally applicable federal environmental laws and regulations. c. Statutes and regulations prohibiting discrimination applicable to this award include, without limitation, the following: i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance; ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability; iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance; iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

10. **REMEDIAL ACTIONS.** In the event of Recipient's noncompliance with section 603 of the Act, other applicable laws, Treasury's implementing regulations, guidance, or any reporting or other program requirements, Treasury may impose additional conditions on the receipt of a subsequent tranche of future award funds, if any, or take other available remedies as set forth in 2 C.F.R. § 200.339. In the case of a violation of section 603(c) of the Act regarding the use of funds, previous payments shall be subject to recoupment as provided in section 603(e) of the Act.
11. **HATCH ACT.** Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.
12. **FALSE STATEMENTS.** Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or contracts, and/or any other remedy available by law.
13. **PUBLICATIONS.** Any publications produced with funds from this award must display the following language: "This project [is being] [was] supported, in whole or in part, by federal award number [enter project FAIN] awarded to [name of Recipient] by the U.S. Department of the Treasury."
14. **DEBTS OWED THE FEDERAL GOVERNMENT.** a. Any funds paid to Recipient (1) in excess of the amount to which Recipient is finally determined to be authorized to retain under the terms of this award; (2) that are determined by the Treasury Office of Inspector General to have been misused; or (3) that are determined by Treasury to be subject to a repayment obligation pursuant to section 603(e) of the Act and have not been repaid by Recipient shall constitute a debt to the federal government. b. Any debts determined to be owed the federal government must be paid promptly by Recipient. A debt is delinquent if it has not been paid by the date specified in Treasury's initial written demand for payment, unless other satisfactory arrangements have been made or if the Recipient knowingly or improperly retains funds that are a debt as defined in paragraph 14(a). The Treasury will take any actions available to it to collect such a debt.



15. **DISCLAIMER.** a. The United States expressly disclaims any and all responsibility or liability to Recipient or third persons for the actions of Recipient or third persons resulting in death, bodily injury, property damages, or any other losses resulting in any way from the performance of this award or any other losses resulting in any way from the performance of this award or any contract, or subcontract under this award. b. The acceptance of this award by Recipient does not in any way establish an agency relationship between the United States and Recipient.
16. **PROTECTIONS FOR WHISTLEBLOWERS.** a. In accordance with 41 U.S.C. § 4712, Recipient may not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant. b. The list of persons and entities referenced in the paragraph above includes the following: i. A member of Congress or a representative of a committee of Congress; ii. An Inspector General; iii. The Government Accountability Office; iv. A Treasury employee responsible for contract or grant oversight or management; v. An authorized official of the Department of Justice or other law enforcement agency; vi. A court or grand jury; or vii. A management official or other employee of Recipient, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct. c. Recipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.
17. **TERMINATION OF AGREEMENT FOR CAUSE.** In accordance with 2 CFR 200 APPENDIX II (B), if the Consultant shall fail to fulfill in a timely and proper manner his/her obligations under this Agreement, or if the Consultant shall violate any of the covenants, agreements, or stipulations of this Agreement, the Client shall provide written notice to Consultant reasonably specifying the failure or violation. If Consultant fails to cure such failure or violation within five (5) business days of receiving such notice or, if the failure or violation is incapable of cure within such time frame, to begin to take actions to cure such failure or violation and to diligently pursue them to completion, Client thereupon shall have the right to terminate this Agreement immediately by giving written notice to the Consultant. Consultant shall be entitled to receive just and equitable compensation for any work satisfactorily completed hereunder. In such event, all finished documents, data, studies, surveys, drawings, maps, models, photographs and reports prepared by the Consultant under this Agreement shall, at the option of the Client, become its property.
18. **TERMINATION OF AGREEMENT FOR CONVENIENCE.** Either the Client or the Consultant may terminate this Agreement at any time by providing at least ten (10) days' notice in writing to the other party to this Agreement. If the Agreement is terminated as provided herein, the Consultant will be paid for the time provided and expenses incurred up to the termination date. In such event, all finished documents, data, studies, surveys, drawings, maps, models, photographs, and reports prepared by the Consultant under this Agreement shall, at the option of the Client, become its property.
19. **DEBARMENT AND SUSPENSION (EXECUTIVE ORDERS 12549 AND 12689, 2 CFR part 180).** The Consultant certifies, by entering into this Agreement, that neither it nor its principals are presently debarred, suspended, or otherwise excluded from or ineligible for participation in federally assisted programs under Executive Orders 12549 1986) and 12689 (1989). The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, or other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Consultant. The Consultant understands that it must not make any award or permit any award (or contract) at any tier to any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, "Debarment and Suspension."

20. **FEDERAL COMPLIANCE.** During the term of this Agreement, the parties shall comply with all Federal laws, regulations, and rules including the following:
- a. **CIVIL RIGHTS ACT OF 1964.** Under Title VI of the Civil Rights Act of 1964, no person shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits, or be subjected to discrimination under any program or activity receiving Federal financial assistance.
  - b. **Section 504 Rehabilitation Act of 1973, as amended.** The Consultant agrees that no otherwise qualified individual with disabilities shall, solely by reason of his/her disability, be denied the benefits of, or be subjected to discrimination, including discrimination in employment, under any program or activity receiving federal financial assistance.
  - c. **AGE DISCRIMINATION ACT OF 1975.** The Consultant shall comply with the Age Discrimination Act of 1975 which provides that no person in the United States shall on the basis of age be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.
  - d. **SECTIONS 106(b), 102(a)(4) and A109 OF THE HOUSING & COMMUNITY DEVELOPMENT ACT OF 1974.**
    - i. Under Title VI of the Civil Rights Act of 1964, no person shall on the ground of race, color, religion, national origin or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with funds made available under this Title.
  - e. **EQUAL OPPORTUNITY CLAUSE.** During the performance of this Agreement, the Consultant agrees as follows:
    - i. The Consultant will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The Consultant will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Consultant agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
    - ii. The Consultant will, in all solicitations or advertisements for employees placed by or on behalf of the Consultant, state that all qualified applicants will receive considerations for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
    - iii. The Consultant will not discourage or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the Consultant's legal duty to furnish information.
    - iv. The Consultant will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the Consultant's commitments under this section and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

- v. The Consultant will comply with all provisions of Executive Order 11246 of September 24, 1965, "Equal Employment Opportunity," and of the rules, regulations, and relevant orders of the Secretary of Labor.
- vi. The Consultant will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- vii. In the event of the Consultant's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the Consultant may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- viii. The Consultant will include the portion of the sentence immediately preceding paragraph (i) and the provisions of paragraphs (i) through (vii) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The Consultant will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance: Provided, however, that in the event a Consultant becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency the Consultant may request the United States to enter into such litigation to protect the interests of the United States.

21. **CONTRACTING WITH SMALL AND MINORITY BUSINESSES, WOMEN'S BUSINESS ENTERPRISES, AND LABOR SURPLUS AREA FIRMS.**

- a. The Consultant must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
- b. Affirmative steps must include:
  - i. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
  - ii. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
  - iii. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
  - iv. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
  - v. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
  - vi. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.

22. **PATENT RIGHTS AND INVENTIONS.** The Consultant shall comply with the requirements and regulations pertaining to patent rights with respect to any discovery or invention which arises or is



developed in the course of or under such contract. (2 CFR 200 Appendix II (f) and Rights to Inventions in 37 CFR Part 401).

23. **RIGHTS TO INVENTIONS MADE UNDER A CONTRACT OR AGREEMENT.** If the Federal award meets the definition of “funding agreement” under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency. (2 CFR 200 Appendix II (B))
24. **ENERGY EFFICIENCY.** The Consultant shall comply with the mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (Pub. L. 94A 163, 89 Stat. 871). (2 CFR 200 APPENDIX II (H) and 42 U.S.C. 6201).
25. **VERIFICATION NO BOYCOTT ISRAEL.** As required by Chapter 2271.002, Texas Government Code, the Consultant hereby verifies that it does not boycott Israel and will not boycott Israel through the term of this Agreement. For purposes of this verification, “boycott Israel”, as defined by §808.001(1) of the Texas Government Code, means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes.
26. **NO FOREIGN TERRORIST ORGANIZATIONS.** Pursuant to Chapter 2252.152, Texas Government Code, the Consultant represents and certifies that, at the time of execution of this Agreement neither the Consultant, nor any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same (i) engages in business with Iran, Sudan, or any foreign terrorist organization as described in Chapters 806 or 807 of the Texas Government Code, or Subchapter F of Chapter 2252 of the Texas Government Code, or (ii) is a company listed by the Texas Comptroller of Public Accounts under Sections 806.051, 807.051, or 2252.153 of the Texas Government Code. The term “foreign terrorist organization” in this paragraph has the meaning assigned to such term in Section 2252.151 of the Texas Government Code.

### **AGREEMENT FOR ARPA ADMINISTRATION SERVICES PART III - SCOPE OF BASIC SERVICES**

Depending on the selected project(s), some provisions may not apply. The type(s) of project(s) selected will determine the type(s) of service(s) necessary to implement the project(s). See below for project types.

#### **A. Projects with Beneficiaries including Households, Non-profits, Businesses, and Industries:**

1. Identify the need for this program.
2. Project planning, design, and startup: Assist recipient with procuring necessary vendors as needed.
3. Intake meetings: Advertise, schedule, and conduct intake with interested potential beneficiaries. During intake meetings case managers will collect all available documentation necessary to determine eligibility.
4. Eligibility verification: Management staff will review all intake documentation and verify eligibility; If applicable, verify duplicative benefits (DOB); Maintain recipient data in a secure system and comply with all record-keeping requirements: Assistance package generation and approval; Review change requests and all required documentation related to any change requests; and Final Documentation

of recipients: File, audit, and closeout; and Complete final audit to ensure all procedures were properly followed.

B. Premium Pay to Eligible Workers and Eligible Employers:

1. Identify the need for this program.
2. Project planning, design, and startup.
3. Advertise, schedule, and conduct intake with interested potential eligible employers: During intake meetings case managers will collect all available documentation necessary to determine eligibility.
4. Eligibility verification: Management staff will review all intake documentation and verify eligibility; If applicable, verify duplicative benefits (DOB); and Maintain recipient data in a secure system and comply with all record-keeping requirements.
5. Assistance package generation and approval.
6. Review change requests and all required documentation related to any change requests.
7. Final Documentation of recipients: File, audit, and closeout; and Complete final audit to ensure all procedures were properly followed.

C. Reconciliation of Revenue Reductions:

1. Identify the need for this program.
2. Project planning, design, and startup.
3. Calculate revenue loss in accordance with Department of Treasury guidance.
4. Review change requests and all required documentation related to any change requests.
5. Final Documentation of recipients.
6. File, audit, and closeout.
7. Complete final audit to ensure all procedures were properly followed.

D. Necessary Water, Sewer, or Broadband Infrastructure:

1. Identify the need for this program.
2. Project planning, design, and startup: Assist recipient with procuring necessary vendors as needed.
3. Assist with developing contract/bid packages that meet ARP program requirements.
4. Assist with monitoring and reporting contractor's performance.
5. Receive, review, recommend, and process any change orders as appropriate to the individual projects.
6. Assist the recipient with vendor Draws/Close Out.
7. Compile and review for completeness contract/closeout packages that meet ARP program requirements.
8. Labor Standards duties (as required): Monitor compliance with all relevant labor standards regulations; and Maintain document files to support compliance.
9. Environmental Services: Review each project description to ascertain and/or verify the level of environmental review requirements; Prepare, complete, and submit required forms for environmental review and provide all documentation to support environmental findings; Consult and coordinate with oversight/regulatory agencies to facilitate environmental clearance; and Reporting.
10. Acquisition Duties: Submit acquisition reports and related documents; Establish acquisition files (if necessary); and Complete acquisition activities (if necessary).

E. General Administration

1. Provide general advice to the Client and its staff with respect to the implementation of the project and regulatory matters.
2. Furnish forms, policies, and procedures for implementation of the project.
3. Provide technical assistance to Client personnel who will be directly involved in the program for routine tasks, using the American Rescue Plan Act of 2021 ("ARPA") - Project Implementation Guidelines.
4. Assist Client in developing a record keeping system consistent with program guidelines, including the establishment and maintenance of program files.

5. Serve as liaison for the Client during normal monitoring visits by staff representatives from either the U.S. Department of Treasury ("USDT") or the state agency that oversees ARPA.
6. Prepare and submit to Department Client's required Periodic Progress Reports.
7. Assist Client in meeting 2 C.F.R. 200, Uniform Relocation Act, Section 504 of the Rehabilitation Act of 1973, as amended and other applicable requirements as may be required for participation in the ARPA program.
8. Assist Client in preparing Contract and/or Program Amendments and Modifications along with related documentation, public hearings, and notices as requested by Client.
9. Other general administration tasks not listed here that are requested by Client and agreed to in writing by Consultant.

**F. Financial Management**

1. Assist Client in establishing and maintaining a Direct Deposit account and/or separate local bank account, journals and ledgers.
2. Assist Client in submitting the Direct Deposit Authorization Form and/or Depository/Authorized Signatory form to Department.
3. Assist Client in preparation of drawdown requests from Department and disbursements of funds within the allotted time period.

**G. Environmental Review**

1. Assist Client in preparing environmental documents as necessary.

**H. Audit/Close-out Procedures**

1. Prepare final Reports, including any General Report, Financial Reports and Completion Reports, as required.
2. Assist Client in responding to any monitoring and audit findings and resolving any third-party claims.

**Additional General Terms Regarding Third-Party Services**

Some services will be performed by third-party service providers. See Section IV of this Agreement regarding special services outside the scope of work.

Assistance by Consultant with (1) verification of equipment suppliers or other service contractors, (2) selection of bid award winners, or (3) any other activity relating to contractors, subcontractors, bid award winners or any other third party not directly engaged through a written agreement with Consultant to provide services required to be provided by Consultant under this Agreement (collectively "Third Parties") is not intended to be and shall not be construed as an endorsement, representation or warranty by Consultant of any kind relating to such Third Party Service Providers or of the quality of such Third Parties work, and all such endorsements, representations or warranties hereby are expressly disclaimed.

Assistance by Consultant with the fulfillment of any requirements imposed by Third Parties, governmental or otherwise, shall not be construed as a representation or warranty, and Consultant makes no representations or warranties, that any particular requirement will be achieved or met, and Consultant assumes no responsibility for the achievement or failure to achieve such requirements.

All assistance by Consultant described in this Agreement based on information provided by Third Parties shall be considered information provided by Client, and Consultant shall be entitled to rely on such information without any additional duty of inquiry or investigation.

# Interlocal Agreement



Risk Participating Member (Pool)

**TML Multistate Intergovernmental Employee Benefits Pool**  
**D/B/A TML Health Benefits Pool**  
Austin, Texas

**INTERLOCAL AGREEMENT**  
**(RISK PARTICIPATING MEMBER)**

WHEREAS, TML Multistate Intergovernmental Employee Benefits Pool d/b/a TML Health Benefits Pool is a legal entity created by Political Subdivisions of the State of Texas and governed by a Board of Trustees; and

WHEREAS, the undersigned Employer Member represents that (1) it is (a) a Political Subdivision of the State of Texas or of its state of domicile , (b) an Affiliated Service Contractor (as defined by Section 172.003, Texas Local Government Code) of a Political Subdivision of this state or of its state of domicile, or (c) an Economic Development Corporation organized under Subtitle C1, Title 12, Texas Local Government Code; (2) it is qualified under the interlocal cooperation law of the Employer Member's domiciliary state to enter into this Interlocal Agreement; and (3) its governing body has acted by majority vote, at a duly called and posted public meeting, to authorize the Employer Member to participate in this Interlocal Agreement; and

WHEREAS, the undersigned Employer Member has examined all the facts and issues it deems relevant and determined that it is in the best interest of the Employer Member, its Employees, officials, and retirees and their dependents to enter into this Interlocal Agreement and to obtain one or more life, sick, accident, and other health benefits, as well as the related services, by becoming a member of TML Health Benefits Pool; and

WHEREAS, TML Health Benefits Pool represents that it is a Local Government qualified to enter into this Interlocal Agreement pursuant to Chapter 791 of the Texas Government Code;

NOW, THEREFORE, in consideration of the covenants and agreements herein set forth, the undersigned Employer Member, together with other Employer Members executing identical or substantially similar Interlocal Agreements, enters into this Interlocal Agreement for the purpose of providing certain benefits and related services for their Employees, officials, and retirees and their dependents. The benefits will be provided under the authority of the laws of the State of Texas including the Texas Political Subdivision Uniform Group Benefits Program (Chapter 172, Texas Local Government Code), the Interlocal Cooperation Act (Chapter 791, Texas Government Code) and the Texas Trust Code (Title 9, Subtitle B, Texas Property Code). The Employer Member hereby designates TML Health Benefits Pool as its instrumentality to administer the business and supervise the performance of the Interlocal Agreement and the operation of the Risk Pool. All money transferred by the Employer Member to TML Health Benefits Pool under this Interlocal Agreement, together with any other property which may become subject to this Interlocal Agreement, will be held in trust by the Board of Trustees of TML Health Benefits Pool for the benefit of the Employees, officials, and retirees and their dependents of the Employer Members. The conditions of membership in TML Health Benefits Pool are agreed upon by and between the parties as set forth hereinafter.

1. When used in this Interlocal Agreement, the capitalized terms shall have the meanings specified in this paragraph unless the context clearly requires otherwise:

"Board of Trustees" or "Board" or "Trustees" means the trustees selected pursuant to the Trust Agreement Establishing the TML MultiState Intergovernmental Employee Benefits Pool to supervise the operation of TML Health Benefits Pool.

"Covered Participant" means a person who is eligible for coverage and who has enrolled in a Plan.

"Employee" means a person who works at least 20 hours a week for an Employer Member.

"Employer Member" means a Political Subdivision, Affiliated Service Contractor, or Economic

Development Corporation member of TML Health Benefits Pool that has executed the Interlocal Agreement.

"Interlocal Agreement" or "this Agreement" means the TML MultiState Intergovernmental Employee Benefits Pool Risk Participating Member Interlocal Agreement.

"Plan" or "Plans" mean TML Health Benefits Pool benefit plan(s) selected and adopted by the Employer Member.

"Political Subdivision" means (a) any legal entity included within the definition of "political subdivision" in Chapter 172, Texas Local Government Code or otherwise qualified as a political subdivision under Texas Law or (b) a political subdivision as defined by the laws of the Employer Member's domiciliary state.

"Schedule of Benefits" means the document outlining the Plan benefits and contribution level of the Employer Member.

"TML Health Benefits Pool" or "Risk Pool" means TML Multistate Intergovernmental Employee Benefits Pool d/b/a TML Health Benefits Pool.

"Local Government" means any legal entity included within the definition of "local government" in Chapter 791, Texas Government Code including any political subdivision as defined by the laws of the Employer Member's domiciliary state.

"Affiliated Service Contractor" means an entity described by Section 172.003(1) of the Texas Local Government Code.

"Economic Development Corporation" means a corporation organized under Subtitle C1, Title 12, Texas Local Government Code.

"Fund Contact" means the individual of department head rank or higher who is designated by the Employer Member to be the point of contact for all interaction with the TML Health Benefits Pool.

2. The Employer Member agrees to be bound by this Interlocal Agreement, the Trust Agreement Establishing the TML MultiState Intergovernmental Employee Benefits Pool and all amendments thereto, and the Policies and Procedures established by the TML Health Benefits Pool which collectively establish the conditions for membership in the TML Health Benefits Pool.
3. The Employer Member will adopt one or more of the TML Health Benefits Pool Plans and make the payments and contributions set forth in the Schedule of Benefits. The payments required to be made by the Employer Member shall be made at Austin, Travis County, Texas. Interest, beginning the first day after the due date and continuing until paid, shall accrue at the maximum rate allowed by Texas law on the balance of any payment or contribution not paid when due. All such payments and contributions shall be available for payment of eligible benefits and administrative expenses for all participating Employer Members. Supplemental benefits, including but not limited to dental, vision, life, Medicare Supplement and Long and Short Term Disability will not be offered separately from medical benefits.
4. Except as may be otherwise specified in the TML Health Benefits Pool Trust Agreement Establishing the TML MultiState Intergovernmental Employee Benefits Pool, as amended, this Interlocal Agreement may be terminated by either the Employer Member or the TML Health Benefits Pool upon 30 days written notice which will become effective on the first day of the month following the receipt of the 30 day notice by the party receiving the notice. Contributions are earned when paid. Withdrawing Employer Members are not entitled to a refund of contributions. The TML Health Benefits Pool may terminate this Interlocal Agreement for non-payment of a payment or contribution immediately upon delinquency as determined by the TML Health Benefits Pool Policies and Procedures. In the event of a disagreement between an Employer Member and the TML Health Benefits Pool regarding non-payment of a payment or contribution, the Employer Member may appeal to the Board. The decision of the Board on appeal is final.

TML Health Benefits Pool may also terminate this Interlocal Agreement if the Employer Member fails to cooperate with claims agents or attorneys representing TML Health Benefits Pool or if the Employer Member takes any other action detrimental to TML Health Benefits Pool's ability to carry out its purposes in an efficient manner.

5. Every Employer Member shall furnish all the information TML Health Benefits Pool deems necessary and useful for the purposes of this Interlocal Agreement and shall abide by the Policies and Procedures adopted for the administration of the benefits plans. TML Health Benefits Pool may amend the Policies and Procedures and Trust Agreement Establishing the TML MultiState Intergovernmental Employee Benefits Pool at anytime to the extent it deems advisable. TML Health Benefits Pool may employ and contract with a third party administrator.
6. TML Health Benefits Pool may purchase excess loss coverage or reinsurance as provided in Chapter 172, Texas Local Government Code, and all Employer Members are subject to the terms and conditions of any such excess loss coverage or reinsurance agreement.
7. Each Employer Member will designate and appoint a person of department head rank or above to be the Employer Member's Fund Contact with TML Health Benefits Pool and agrees that TML Health Benefits Pool shall not be required to contact or provide notices to any other person. Further, any notice to or agreement by an Employer Member's Fund Contact with respect to services or claims hereunder shall be binding on the Employer Member. The Employer Member reserves the right to change the Fund Contact from time to time by giving written notice to TML Health Benefits Pool.
8. The Employer Member hereby appoints TML Health Benefits Pool as its agent to act in all matters pertaining to the processing and handling of claims and agrees to cooperate fully and provide all information necessary. All decisions on individual claims shall be made by TML Health Benefits Pool or by its contracted third party administrator.
9. TML Health Benefits Pool shall be audited annually by an independent certified public accountant, and the audit shall be filed as required by the laws of the State of Texas (including, but not limited to Chapter 172 of the Texas Local Government Code) or as may be required by the Employer Member's domiciliary state. A summary financial report will be provided to each Employer Member upon request.
10. All monies available for investment shall be invested by TML Health Benefits Pool in compliance with the Texas Public Funds Investment Act of 1987 (TEX. GOV'T CODE. ANN. SEC. 2256.001, et seq.) or the Texas Trust Code (Subtitle B, Title 9, Property Code).
11. Each Employer Member, as Plan Administrator, retains the rights, duties and privileges of the Plan Administrator and acknowledges it has responsibility for compliance with the state and federal laws applicable to employee benefits. For purposes of delivery of any Continuation of Coverage notices, TML Health Benefits Pool is not the Group Administrator for any Employer Member unless and until a separate contract for administration of Continuation of Coverage is entered into between TML Health Benefits Pool and that Employer Member.
12. To the extent authorized by law, the Employer Member agrees to indemnify and hold harmless TML Health Benefits Pool for all claims, damages and expenses, including but not limited to attorney's fees and costs of court, arising out of acts or omissions of officers or Employees of the Employer Member in connection with the Plan. The Employer Member agrees to pay all such claims, damages, and expenses out of current revenues at the time the obligation is determined. In the event current revenues are inadequate to fund the obligation at the time it is determined, the Employer Member agrees to take the appropriate budgetary action sufficient to pay the obligation.
13. The Employer Member agrees that all conditions of coverage for the benefits provided shall be as specified in the Plan booklet/document furnished to the Employer Member by TML Health Benefits Pool. The Employer Member agrees that the Employees and the Board of Trustees of TML Health Benefits Pool and individuals and entities with whom TML Health Benefits Pool contracts for staff functions may receive



Plan benefits.

14. Each Employer Member acknowledges that health Plan benefits provided in accordance with Chapter 172 of the Texas Local Government Code are not insurance and that TML Health Benefits Pool is not an insurer under the Insurance Code or other laws of the State of Texas or of another state in which an Employer Member is located.
15. The Employer Member and TML Health Benefits Pool may contract for additional administrative services related to the Employer Member's employee benefit programs as long as the Employer Member is a full medical risk participating member of TML Health Benefits Pool.
16. The Employer Member agrees that no Covered Participant shall have any claim against the property of the trust. The rights of Covered Participants are limited to the benefits specified in the Plan.
17. The Employer Members desire to join together to purchase life insurance benefiting their Employees, officials, and retirees and their dependents. Therefore, the Employer Member authorizes TML Health Benefits Pool to purchase life insurance coverage insuring the lives of all Covered Participants under the Plan.
18. No bond is required of the Board of Trustees of TML Health Benefits Pool.
19. If any part of this Interlocal Agreement, save and except paragraph 3, is declared invalid, void or unenforceable, the remaining parts and provisions shall continue in full force and effect. It is further agreed that venue for any dispute arising under the terms of this Interlocal Agreement shall be in Austin, Travis County, Texas.
20. This Interlocal Agreement represents the complete understanding of TML Health Benefits Pool and the Employer Member and may not be amended, modified or altered without the written agreement of both parties.
21. The initial term of this Interlocal Agreement shall be from the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at 12:01 a.m. and continue until \_\_\_\_\_. Absent notice of termination, the Employer Member may annually renew and extend the Interlocal Agreement by executing and returning the rerate notice and benefit selection form as authorized at the inception of this Interlocal Agreement.
22. This Interlocal Agreement is entered into in the State of Texas and it is understood and agreed that this Interlocal Agreement shall be governed by, construed, and enforced in accordance with and subject to the laws of the State of Texas.
23. Employer Member represents and warrants that (a) this Agreement fully complies with the laws of its state of domicile and (b) Employer Member has full legal authority to enter into this Agreement. By entering into this Agreement, an Employer Member who is an Affiliated Service Contractor further warrants that it is an organization qualified for exemption under Section 501(c), Internal Revenue Code (26 U.S.C. Section 501(c)), as amended, that provides governmental or quasi-governmental services on behalf of a political subdivision and derives more than 25 percent of its gross revenues from grants or funding from the political subdivision.



**This Interlocal Agreement is entered into for the Employer Member under authorization of**

\_\_\_\_\_  
(EMPLOYER MEMBER)

at duly called meeting held on \_\_\_\_\_  
(Date of Meeting)

By \_\_\_\_\_  
(SIGNATURE) (Typed or Printed Name)

Authorized Official Title \_\_\_\_\_

Date \_\_\_\_\_

**This Interlocal Agreement entered into and Appointment Accepted By:**

TML Multistate Intergovernmental Employee Benefits Pool

d/b/a TML Health Benefits Pool

at Austin, Texas

By \_\_\_\_\_  
Jennifer Hoff, Executive Director

Date \_\_\_\_\_

**APPROVED AS TO FORM:**

BY: \_\_\_\_\_  
Leah Simon, General Counsel

**TO BE COMPLETED BY EMPLOYER MEMBER:**

**EMPLOYER MEMBER BENEFITS FUND CONTACT**

Name \_\_\_\_\_

Title \_\_\_\_\_

Mailing Address \_\_\_\_\_

Street Address (if different from above)

\_\_\_\_\_  
City/State/Zip

Phone \_\_\_\_\_

Fax \_\_\_\_\_

E-mail \_\_\_\_\_