City of Iowa Colony
Profit & Loss Budget vs. Actual
October through December 2020

	Oct - Dec 20	Budget	$ Over Budget	% of Budget	
Income					
4100 · GENERAL REVENUE					
4109 · Mixed Beverage Tax	158.47	2,000.00	-1,841.53	7.9%	
4110 · City Sales Tax	92,055.60	350,000.00	-257,944.40	26.3%	
4120 · Property Tax	1,364,231.47	1,164,165.53	200,065.94	117.2%	
4121 · Delinquent Property Tax	10,386.65	35,000.00	-24,613.35	29.7%	
4130 · Property Tax - TIF - 70%	542,080.43	0.00	542,080.43	100.0%	
4131 · Delinquent Tax - TIF - 70%	-366.82	0.00	-366.82	100.0%	
4132 · City Property TIF 30%	232,320.21	0.00	232,320.21	100.0%	
4133 · City Property Deliquent TIF 30%	-157.21	0.00	-157.21	100.0%	
4134 · Intermodel Ship. Container	891.00	2,000.00	-1,109.00	44.6%	
Total 4100 · GENERAL REVENUE	2,241,599.80	1,553,165.53	688,434.27		144.3%
4122 · OTHER REVENUE					
4124 · Accident Reports	35.00	0.00	35.00	100.0%	
4126 · MUD 31 Annexation					
MUD 31 Pub. Safety Contr.	0.00	250,000.00	-250,000.00	0.0%	
MUD 32 Pub. Safety Contr.	0.00	250,000.00	-250,000.00	0.0%	
Total 4126 · MUD 31 Annexation	0.00	500,000.00	-500,000.00	0.0%	
4122 · OTHER REVENUE - Other	2,256.23	0.00	2,256.23	100.0%	
Total 4122 · OTHER REVENUE	2,291.23	500,000.00	-497,708.77		0.5%
4125 · Arrest Fees	13.92	0.00	13.92		100.0%
4200 · BUILDING & CONSTRUCTION PERMITS					
4201 · Building Construction Permits	458,318.54	1,375,000.00	-916,681.46	33.3%	
4202 · Trade Fees	7,308.60	40,000.00	-32,691.40	18.3%	
4203 · Reinspection Fees	9,925.00	25,000.00	-15,075.00	39.7%	
4204 · Signs	100.00	2,500.00	-2,400.00	4.0%	
4205 · Misc Permits	1,506.10	1,000.00	506.10	150.6%	
4206 · Dirt Work Permits	0.00	1,500.00	-1,500.00	0.0%	
4207 · Driveway Permits	1,000.00	3,000.00	-2,000.00	33.3%	
4210 · Culvert Permit	0.00	1,000.00	-1,000.00	0.0%	
4211 · Commercial Vehicle Permit	500.00	3,000.00	-2,500.00	16.7%	
4212 · Park Use Permit	30.00				
Total 4200 · BUILDING & CONSTRUCTION PERMITS	478,688.24	1,452,000.00	-973,311.76		33.0%
4300 · PLAT FEES					
4301 · Preliminary Plat Fees	4,710.00	75,000.00	-70,290.00	6.3%	
4302 · Final Plat Fees	0.00	40,000.00	-40,000.00	0.0%	
4303 · Abbreviated Plat Fees	1,500.00	2,000.00	-500.00	75.0%	
4304 · Plat Re-Check Fee	0.00	0.00	0.00	0.0%	
4305 · Admin Fee- Early Plat Recording	0.00	300,000.00	-300,000.00	0.0%	
Total 4300 · PLAT FEES	6,210.00	417,000.00	-410,790.00		1.5%
4400 · ENGINEERING FEES					
4401 · Infastructure Plan Review Fee	5,476.45	150,000.00	-144,523.55	3.7%	
4402 · Recheck Fee	0.00	0.00	0.00	0.0%	
4403 · Civil Site Plan Review Fee	57,239.13	300,000.00	-242,760.87	19.1%	
Total 4400 · ENGINEERING FEES	62,715.58	450,000.00	-387,284.42		13.9%

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4500 · ZONING FEES				
4501 · Rezoning Fees	0.00	3,000.00	-3,000.00	0.0%
4502 · Misc Zoning Fees	0.00	0.00	0.00	0.0%
4503 · Specific Use Permit	0.00	2,000.00	-2,000.00	0.0%
Total 4500 · ZONING FEES	0.00	5,000.00	-5,000.00	0.0%
4600 · FRANCHISE				
4601 · Franchise Tax - Electric	0.00	110,000.00	-110,000.00	0.0%
4602 · Franchise Tax - Gas	0.00	20,000.00	-20,000.00	0.0%
4603 · Telecomunications Fee-Sales Tax	84.53	10,000.00	-9,915.47	0.8%
4600 · FRANCHISE - Other	0.00	0.00	0.00	0.0%
Total 4600 · FRANCHISE	84.53	140,000.00	-139,915.47	0.1%
4700 · CITATIONS				
4701 · Citations / Warrants	93,007.55	200,000.00	-106,992.45	46.5%
4702 · Deliquent Court Collection	465.00	5,000.00	-4,535.00	9.3%
4703 · Court Security Fee	1,322.26	2,000.00	-677.74	66.1%
4704 · Court Technology Fee	1,646.89	2,500.00	-853.11	65.9%
4700 · CITATIONS - Other	241.00			
Total 4700 · CITATIONS	96,682.70	209,500.00	-112,817.30	46.1%
4800 · SPECIAL FUNDS				
4803 · Miscellaneous Grants	5,920.50			
4805 · Park Reserves	0.00	35,000.00	-35,000.00	0.0%
Total 4800 · SPECIAL FUNDS	5,920.50	35,000.00	-29,079.50	16.9%
4900 · INVESTMENT INCOME				
4910 · Interest Income	25.19	1,000.00	-974.81	2.5%
Total 4900 · INVESTMENT INCOME	25.19	1,000.00	-974.81	2.5%
Total Income	2,894,231.69	4,762,665.53	-1,868,433.84	60.8%
Gross Profit	2,894,231.69	4,762,665.53	-1,868,433.84	60.8%
Expense				
UNKNOWN EXPENSE				
1105110 · Payroll Expenses	206.63	0.00	206.63	100.0%
Total UNKNOWN EXPENSE	206.63	0.00	206.63	100.0%
10 · ADMINISTRATION				
10-5111 · Payroll - City Secretary	13,875.00	62,831.00	-48,956.00	22.1%
10-5112 · Payroll - Clerk	0.00	17,680.00	-17,680.00	0.0%
10-5113 · Payroll-City Manager	13,210.19	100,000.00	-86,789.81	13.2%
10-5114 · Merit pool (For all employees)	0.00	0.00	0.00	0.0%
10-5115 · Payroll Clerk - Overtime	0.00	0.00	0.00	0.0%
10-5120 · Payroll Taxes	1,075.20	13,248.88	-12,173.68	8.1%
10-5127 · TMRS	2,031.33	18,202.06	-16,170.73	11.2%
10-5130 · Texas Workforce Commission	0.00	486.00	-486.00	0.0%
10-5132 · Insurance - Health	0.00	11,660.00	-11,660.00	0.0%
10-5200 · Professional Services	0.00	0.00	0.00	0.0%
10-5210 · Legal Delinquent Citations	0.00	0.00	0.00	0.0%
10-5211 · Legal	6,402.40	100,000.00	-93,597.60	6.4%

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10-5212 · Audit	3,218.00	22,000.00	-18,782.00	14.6%
10-5213 · Tax Appraisal & Collection	0.00	0.00	0.00	0.0%
10-5219 · Management Professional Service	5,816.50	10,000.00	-4,183.50	58.2%
10-5220 · Website - Professional				
Website Domain	34.99	400.00	-365.01	8.7%
10-5220 · Website - Professional - Other	2,500.00	5,500.00	-3,000.00	45.5%
Total 10-5220 · Website - Professional	2,534.99	5,900.00	-3,365.01	43.0%
10-5227 · Hosting BCCA Meeting	0.00	0.00	0.00	0.0%
10-5228 · Property Taxes Collection Fee	0.00	7,000.00	-7,000.00	0.0%
10-5229 · BCAD Fee	4,614.75	6,000.00	-1,385.25	76.9%
10-5240 · Building Maintenance				
Prof Cleaning Services	3,150.00			
10-5240 · Building Maintenance - Other	4,348.31	50,000.00	-45,651.69	8.7%
Total 10-5240 · Building Maintenance	7,498.31	50,000.00	-42,501.69	15.0%
10-5245 · Technology	4,165.89	16,000.00	-11,834.11	26.0%
10-5246 · Software Maintenance / License	2,735.15	7,500.00	-4,764.85	36.5%
10-5250 · Utilities	992.97	9,000.00	-8,007.03	11.0%
10-5260 · Equipment Rentals	807.55	3,000.00	-2,192.45	26.9%
10-5320 · Supplies / Printing	1,544.43	12,000.00	-10,455.57	12.9%
10-5321 · Postage	79.60	750.00	-670.40	10.6%
10-5322 · Advertising & Legal Notices	1,948.91	5,000.00	-3,051.09	39.0%
10-5323 · Telephone Expense	5,062.56	10,000.00	-4,937.44	50.6%
10-5325 · Miscellaneous	562.79	0.00	562.79	100.0%
10-5326 · Well Permit Fee	0.00	30.00	-30.00	0.0%
10-5411 · Travel & Training	700.00	2,400.00	-1,700.00	29.2%
10-5412 · Seminars/BCCA	0.00	1,200.00	-1,200.00	0.0%
10-5439 · Election Costs	2,061.94	8,000.00	-5,938.06	25.8%
10-5481 · Mayor's Special Expense	26.82	1,500.00	-1,473.18	1.8%
10-5495 · Dues	200.00	2,000.00	-1,800.00	10.0%
10-5630 · Equipment	1,732.15	500.00	1,232.15	346.4%
10-5710 · Insurance - Windstorm	455.50	7,500.00	-7,044.50	6.1%
10-5720 · Insurance - Liability/Prop/ WC	3,529.75	20,000.00	-16,470.25	17.6%
10-5721 · Bank Fees	0.00	100.00	-100.00	0.0%
10-5722 · credit card fees	402.82	4,000.00	-3,597.18	10.1%
10-5723 · Certificate Pay	0.00	0.00	0.00	0.0%
10-5724 · Longevity PAy	180.00	240.00	-60.00	75.0%
10-5725 · Grant Admin	0.00	15,000.00	-15,000.00	0.0%
5113 · Payroll - Office Manager	0.00	0.00	0.00	0.0%
10 · ADMINISTRATION - Other	4,863.05			
Total 10 · ADMINISTRATION	92,328.55	550,727.94	-458,399.39	16.8%

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October through December 2020

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15 · FINANCE				
15-5112 · Payroll - Senior Accountant	17,500.02	70,004.00	-52,503.98	25.0%
15-5127 · TMRS	2,562.01	7,357.42	-4,795.41	34.8%
15-5128 · FICA	1,299.01	5,355.31	-4,056.30	24.3%
15-5129 · TWC	0.00	162.00	-162.00	0.0%
15-5130 · WC	0.00	3,052.00	-3,052.00	0.0%
15-5132 · Health Insurance	1,363.20	5,830.00	-4,466.80	23.4%
15-5320 · Supplies/Printing	127.79	2,000.00	-1,872.21	6.4%
15-5321 · Postage	38.90	200.00	-161.10	19.5%
15-5410 · Technology	294.89	8,000.00	-7,705.11	3.7%
15-5411 · Training & Travel	0.00	5,000.00	-5,000.00	0.0%
15-5495 · Dues	0.00	2,500.00	-2,500.00	0.0%
15-5630 · Equipment	0.00	0.00	0.00	0.0%
15-5723 · Certificate Pay	0.00	0.00	0.00	0.0%
15-5724 · Longevity Pay	0.00	0.00	0.00	0.0%
Total 15 · FINANCE	23,185.82	109,460.73	-86,274.91	21.2%
20 · POLICE DEPARTMENT				
20-5112 · Payroll - Police Chief	24,870.66	99,495.00	-74,624.34	25.0%
20-5113 · Payroll - Full Time Officer	95,156.41	490,614.50	-395,458.09	19.4%
20-5114 · Telecommunications Operator	0.00	17,680.00	-17,680.00	0.0%
20-5115 · Humane/Code Enf. Officer	9,628.50	41,600.00	-31,971.50	23.1%
20-5125 · Payroll - Overtime	4,384.07	10,000.00	-5,615.93	43.8%
20-5126 · Professional Services	75.00	7,000.00	-6,925.00	1.1%
20-5127 · TMRS	22,142.19	73,810.63	-51,668.44	30.0%
20-5128 · FICA	8,766.99	53,725.15	-44,958.16	16.3%
20-5129 · TWC	228.72	2,106.00	-1,877.28	10.9%
20-5130 · WC	0.00	28,313.38	-28,313.38	0.0%
20-5131 · Certification Pay	3,553.83	42,100.00	-38,546.17	8.4%
20-5132 · Health Insurance	10,485.56	69,960.00	-59,474.44	15.0%
20-5320 · Supplies & Printing	572.85	3,500.00	-2,927.15	16.4%
20-5321 · Postage	26.95	100.00	-73.05	27.0%
20-5322 · Recruiting and Hiring Expenses	539.16	1,500.00	-960.84	35.9%
20-5324 · Cell Phone	1,528.00	7,000.00	-5,472.00	21.8%
20-5325 · Miscellaneous	777.96	4,900.00	-4,122.04	15.9%
20-5326 · Uniforms	2,302.83	7,500.00	-5,197.17	30.7%
20-5327 · Charitable	0.00	0.00	0.00	0.0%
20-5410 · Technology	2,220.14	18,000.00	-15,779.86	12.3%
20-5411 · Travel & Training	187.99	5,000.00	-4,812.01	3.8%
20-5412 · Radio Service	3,258.00	3,300.00	-42.00	98.7%
20-5413 · Radio Equipment	459.80	2,000.00	-1,540.20	23.0%
20-5415 · Building Maintenance	1,605.45	2,600.00	-994.55	61.7%
20-5450 · Vehicle Equipment	-869.00	5,000.00	-5,869.00	-17.4%
20-5495 · Association Dues	368.88	1,000.00	-631.12	36.9%
20-5496 · Dues - TCLDS	0.00	0.00	0.00	0.0%
20-5497 · Animal Control	525.00	2,000.00	-1,475.00	26.3%
20-5498 · Hospital Expense - Suspects	0.00	1,000.00	-1,000.00	0.0%
20-5499 · Investigations	308.00	2,900.00	-2,592.00	10.6%
20-5724 · Longevity Pay	300.00	300.00	0.00	100.0%
20-5810 · Vehicle Insurance	2,256.50	5,000.00	-2,743.50	45.1%
20-5820 · Vehicle Repairs & Maint	844.53	13,000.00	-12,155.47	6.5%
20-5830 · Fuel	5,052.62	30,000.00	-24,947.38	16.8%

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20-5840 · Equipment	790.87	10,000.00	-9,209.13	7.9%
20-5850 · Vehicle Replacement Fund	0.00	47,200.00	-47,200.00	0.0%
Total 20 · POLICE DEPARTMENT	202,348.46	1,109,204.66	-906,856.20	18.2%
25 · MUNICIPAL COURT				
25-5112 · Payroll- Municipal Court Clerk	9,471.05	45,001.00	-35,529.95	21.0%
25-5125 · Payroll - Clerk Overtime	1,641.42	2,500.00	-858.58	65.7%
25-5127 · TMRS	2,002.94	5,118.48	-3,115.54	39.1%
25-5128 · FICA	719.12	3,725.63	-3,006.51	19.3%
25-5129 · TWC	0.00	162.00	-162.00	0.0%
25-5130 · WC	0.00	1,962.04	-1,962.04	0.0%
25-5131 · Certification Pay	323.05	1,200.00	-876.95	26.9%
25-5132 · Health Insurance	1,317.17	5,830.00	-4,512.83	22.6%
25-5210 · Legal Delinquent Citations	0.00	5,000.00	-5,000.00	0.0%
25-5216 · Judge Court Fees	4,812.50	25,000.00	-20,187.50	19.3%
25-5217 · Prosecutor Fees	17,012.50	35,500.00	-18,487.50	47.9%
25-5218 · Interperter	0.00	1,500.00	-1,500.00	0.0%
25-5219 · Professional Services - Muni Co	11,900.00	10,000.00	1,900.00	119.0%
25-5222 · Court Security Exp.	558.61			
25-5315 · Payroll - Clerk	670.53	0.00	670.53	100.0%
25-5321 · Postage	27.80	500.00	-472.20	5.6%
25-5411 · Travel & Training	0.00	1,000.00	-1,000.00	0.0%
25-5414 · Jury Trial Expense	0.00	1,500.00	-1,500.00	0.0%
25-5415 · State Criminal Cost & Fees	37,262.38	80,000.00	-42,737.62	46.6%
25-5500 · Supplies & Equipment	167.64	4,200.00	-4,032.36	4.0%
25-5730 · Contract Services	4,690.00	4,735.12	-45.12	99.0%
Total 25 · MUNICIPAL COURT	92,576.71	234,434.27	-141,857.56	39.5%
30 · PUBLIC WORKS DEPARTMENT				
30-5115 · Payroll - Public Works	12,691.20	55,000.00	-42,308.80	23.1%
30-5125 · Payroll - Public Works Overtime	481.88	2,000.00	-1,518.12	24.1%
30-5127 · TMRS	2,254.19	5,990.70	-3,736.51	37.6%
30-5128 · FICA	789.71	4,600.00	-3,810.29	17.2%
30-5129 · TWC	0.00	162.00	-162.00	0.0%
30-5130 · WC	0.00	2,400.00	-2,400.00	0.0%
30-5131 · Certification Pay	0.00	0.00	0.00	0.0%
30-5132 · Health Insurance	1,317.17	5,830.00	-4,512.83	22.6%
30-5320 · Supplies	834.43	7,440.00	-6,605.57	11.2%
30-5326 · Uniforms	10.81			
30-5451 · Roads./ Bridges/ Drainage	3,727.00	325,000.00	-321,273.00	1.1%
30-5452 · Mowing Roads	21,200.00	60,000.00	-38,800.00	35.3%
30-5454 · Bridge Replacement	0.00	30,000.00	-30,000.00	0.0%
30-5455 · Signs & Postings	2,549.51	8,000.00	-5,450.49	31.9%
30-5456 · Public Works Maintenance	2,685.74	25,000.00	-22,314.26	10.7%
30-5461 · Park Improvements	0.00	35,000.00	-35,000.00	0.0%
30-5462 · Park Maintenance	11,304.37	70,000.00	-58,695.63	16.1%
30-5810 · Vehicle Insurance	270.00			
30-5820 · Vehicle Repairs & Maint	770.93	6,800.00	-6,029.07	11.3%
30-5830 · Fuel	518.38	5,000.00	-4,481.62	10.4%
30-5840 · Equipment	14,747.27	24,000.00	-9,252.73	61.4%
30-5850 · Vehicle Replacement Fund	0.00	3,500.00	-3,500.00	0.0%
30-5860 · ROW Maintenance	0.00	5,000.00	-5,000.00	0.0%
Total 30 · PUBLIC WORKS DEPARTMENT	76,152.59	680,722.70	-604,570.11	11.2%

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35 · COMMUNITY SERVICES				
35-5111 · Payroll-Building Official	12,916.68	80,000.00	-67,083.32	16.1%
35-5112 · Payroll-Permits Clerk	9,240.00	40,040.00	-30,800.00	23.1%
35-5125 · Payroll-Clerk Overtime	573.75	1,500.00	-926.25	38.3%
35-5127 · TMRS	3,547.29	12,773.85	-9,226.56	27.8%
35-5128 · FICA	1,546.08	9,297.81	-7,751.73	16.6%
35-5129 · TWC	144.00	324.00	-180.00	44.4%
35-5130 · WC	0.00	5,234.05	-5,234.05	0.0%
35-5131 · Certification Pay	0.00	480.00	-480.00	0.0%
35-5132 · Health Insurance	2,831.83	8,745.00	-5,913.17	32.4%
35-5212 · Early Platting Escrow Exp. INV	0.00	0.00	0.00	0.0%
35-5214 · Engineering Services				
35-5216 · Platting	4,968.00	150,000.00	-145,032.00	3.3%
35-5217 · Plan Review	5,228.06	100,000.00	-94,771.94	5.2%
35-5218 · Permits/Inspections	53,730.18	195,000.00	-141,269.82	27.6%
35-5214 · Engineering Services - Other	17,043.65	80,000.00	-62,956.35	21.3%
Total 35-5214 · Engineering Services	80,969.89	525,000.00	-444,030.11	15.4%
35-5215 · Building Inspector Fees	149,479.19	295,500.00	-146,020.81	50.6%
35-5219 · Professional Services - Plannin	6,604.68	85,000.00	-78,395.32	7.8%
35-5220 · TIF Fund (70% of TIF revenue t	0.00	0.00	0.00	0.0%
35-5221 · ICVFD Contract Services/Equip	0.00	6,000.00	-6,000.00	0.0%
35-5246 · Software Subscription/License	2,156.78			
35-5320 · Supplies	1,116.25			
35-5326 · Uniforms	1,467.64			
35-5455 · Signage & Postings	0.00	4,000.00	-4,000.00	0.0%
35-5722 · Credit Card Fees	6,529.02	10,000.00	-3,470.98	65.3%
35-5724 · Longevity Pay	120.00	240.00	-120.00	50.0%
35-5820 · Vehicle Repairs & Maint	1,221.39			
35-5830 · Fuel	151.08			
35-5840 · Equipment	4,120.98			
35-5850 · Vehicle Replacement Fund	0.00	3,500.00	-3,500.00	0.0%
Total 35 · COMMUNITY SERVICES	284,736.53	1,087,634.71	-802,898.18	26.2%
90 · CAPITAL AND PLANNING PROJECTS				
Parking and Storage Lot	0.00	0.00	0.00	0.0%
Public Safety Building Reserve	0.00	500,000.00	-500,000.00	0.0%
Purchase of Prop. Next to CH	0.00	0.00	0.00	0.0%
990 · Contingency	0.00	35,000.00	-35,000.00	0.0%
991 · PD - Vehicle	0.00	35,000.00	-35,000.00	0.0%
992 · PW Loader/Backhoe/Brush Truck	0.00	20,000.00	-20,000.00	0.0%
993 · Planning Projects	8,250.00	200,000.00	-191,750.00	4.1%
90 · CAPITAL AND PLANNING PROJECTS - Other	0.00	175,000.00	-175,000.00	0.0%
Total 90 · CAPITAL AND PLANNING PROJECTS	8,250.00	965,000.00	-956,750.00	0.9%
Total Expense	779,785.29	4,737,185.01	-3,957,399.72	16.5%
Net Income	**2,114,446.40**	**25,480.52**	**2,088,965.88**	**8,298.3%**