

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 \$341,628, which is a 15.19 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 \$466,922.

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

FOR:

Mayor Michael Byrum-Bratsen
Councilmember Sydney Hargroder
Councilmember Arnetta Murray
Councilmember Wil Kennedy
Councilmember Chad Wilsey

AGAINST:

None

PRESENT and not voting:

None

ABSENT:

Councilmember Marquette Greene-Young

Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.489209/100	\$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:	\$0.018457/100	\$0.019887/100

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



Proposed Budget (ADOPTED)

Fiscal Year 2021 - 2022

Adopted 9-20-2021



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:

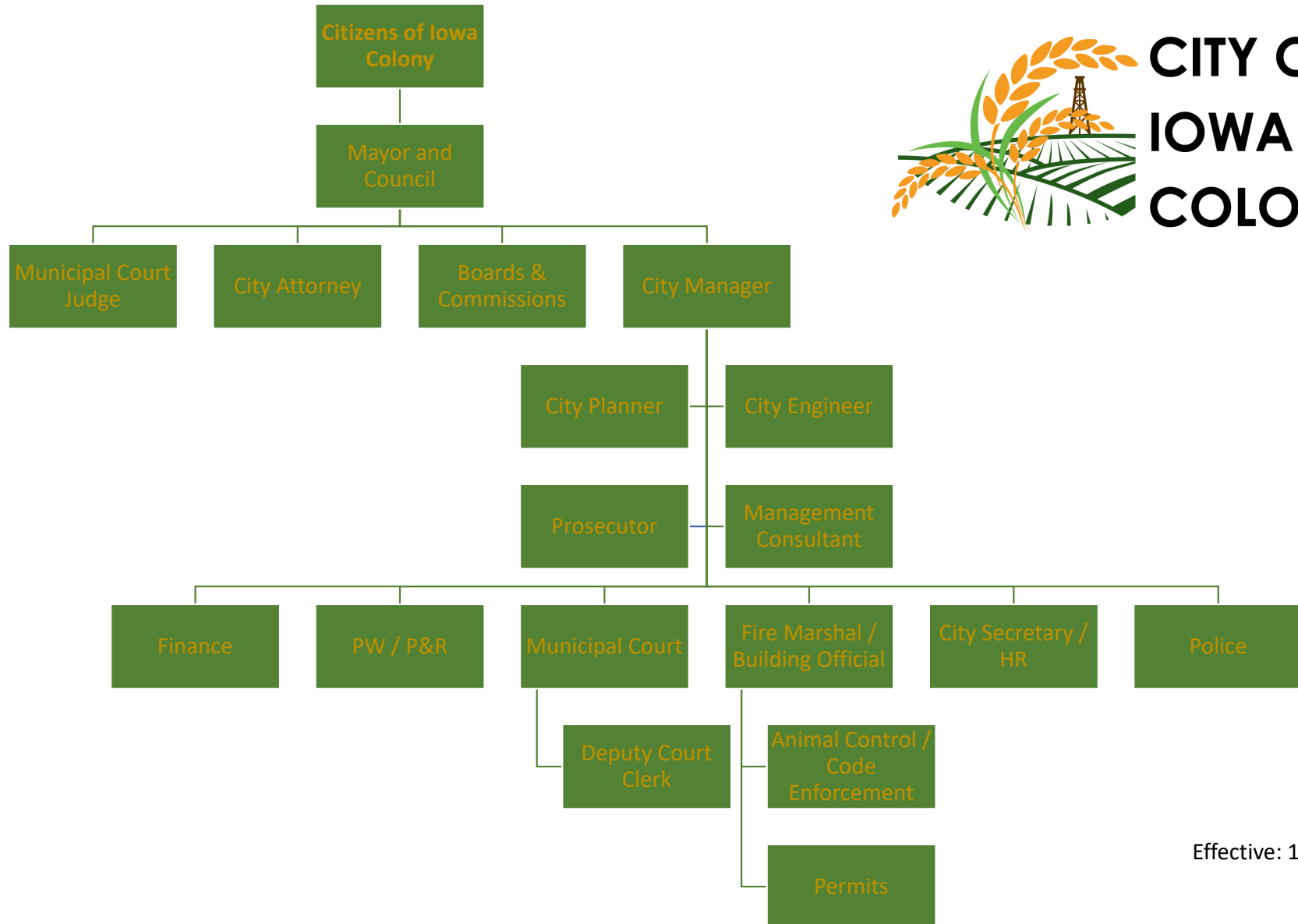
- Employee Compensation – A cost of living adjustment (COLA) of 2% is applied across all employee positions, and the initial pay plan including defined pay grade steps is implemented. Funding for a market analysis/rate study is included.
- Employee Health Insurance – Improved health insurance plan benefits 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,

A handwritten signature in blue ink, appearing to be "Robert H.", is written below the text "Respectfully submitted,".



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	7,583,250.00
TOTAL REVENUE	6,205,620.51	4,962,665.53	7,583,250.00	7,583,250.00

EXPENSE

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

TOTAL EXPENSE	4,735,171.18	4,943,447.01	7,559,732.75	7,559,732.75
----------------------	---------------------	---------------------	---------------------	---------------------

EXCESS REVENUE OVER(UNDER) EXPENDITURES	1,470,449.33	19,218.52	23,517.25	23,517.25
--	---------------------	------------------	------------------	------------------

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
REVENUE					
4100	GENERAL REVENUE				
4109	Mixed Beverage Tax	460.11	2,000.00	1,000.00	1,000.00
4110	City Sales Tax	340,786.50	350,000.00	360,000.00	360,000.00
4120	Property Tax	1,950,946.14	1,164,165.53	1,360,000.00	1,360,000.00
4121	Delinquent Property Tax	37,437.59	35,000.00	35,000.00	35,000.00
4130	Property Tax - TIF 70%	730,282.19	-	1,071,000.00	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	3,000.00
4135	Property Tax MUD 31 - 70%	-	-	1,265,000.00	1,265,000.00
TOTAL 4100	GENERAL REVENUE	3,381,380.82	1,553,165.53	4,095,000.00	4,095,000.00
4122	OTHER REVENUE				
4124	Accident Reports	121.00	-	-	
4126	MUD 31 Annexation				
	MUD 31 Pub. Safety Contr.	-	250,000.00	250,000.00	250,000.00
	MUD 32 Pub. Safety Contr.	-	250,000.00	250,000.00	250,000.00
TOTAL 4126	MUD 31 Annexation	-	500,000.00	500,000.00	500,000.00
4122	OTHER REVENUE - Other	4,574.33	-	-	
TOTAL 4122	OTHER REVENUE	4,695.33	500,000.00	500,000.00	500,000.00
4125	Arrest Fees	39.76	-	-	
4200	BUILDING & CONSTRUCTION PERMITS				
4201	Buidling Construction Permits	1,654,631.21	1,375,000.00	1,375,000.00	1,375,000.00
4202	Trade Fees	61,254.75	40,000.00	50,000.00	50,000.00
4203	Reinspection Fees	32,325.00	25,000.00	30,000.00	30,000.00
4204	Signs	500.00	2,500.00	1,000.00	1,000.00
4205	Misc Permits	4,455.10	1,000.00	2,000.00	2,000.00
4206	Dirt Work Permits	250.00	1,500.00	500.00	500.00
4207	Driveway Permits	1,150.00	3,000.00	1,500.00	1,500.00
4210	Culvert Permit	300.00	1,000.00	500.00	500.00
4211	Commercial Vehicle Permit	500.00	3,000.00	1,000.00	1,000.00
4212	Park Use Permit	2,075.00	-	1,000.00	1,000.00
4213	Mobile Food Unit Permit	750.00	-	1,000.00	1,000.00
4200	BUILDING & CONSTRUCTION PERMITS	1,758,191.06	1,452,000.00	1,463,500.00	1,463,500.00
4300	PLAT FEES				
4301	Preliminary Plat Fees	74,120.00	75,000.00	75,000.00	75,000.00
4302	Final Plat Fees	26,790.00	40,000.00	35,000.00	35,000.00
4303	Abbreviated Plat Fees	10,540.00	2,000.00	7,000.00	7,000.00
4305	Admin Fee- Early Plat Recording	103,815.71	300,000.00	150,000.00	150,000.00
TOTAL 4300	PLAT FEES	215,265.71	617,000.00	267,000.00	267,000.00
4400	ENGINEERING FEES				
4401	Infrastructure Plan Review Fee	68,284.28	150,000.00	75,000.00	75,000.00
4403	Civil Site Plan Review Fee	199,354.52	300,000.00	200,000.00	200,000.00
TOTAL 4400	ENGINEERING FEES	267,638.80	450,000.00	275,000.00	275,000.00
4500	ZONING FEES				
4501	Rezoning Fees	-	3,000.00	1,500.00	1,500.00
4503	Specific Use Permit	-	2,000.00	1,000.00	1,000.00

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
TOTAL 4500	ZONING FEES	-	5,000.00	2,500.00	2,500.00
4600	FRANCHISE				
4601	Franchise Tax - Electric	94,155.20	110,000.00	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	30,000.00
TOTAL 4600	FRANCHISE	124,832.77	140,000.00	140,000.00	140,000.00
4700	CITATIONS				
4701	Citations/Warrants	334,848.80	200,000.00	300,000.00	300,000.00
4702	Delinquent Court Collection	-	5,000.00	-	-
4703	Court Security Fee	6,501.87	2,000.00	2,500.00	2,500.00
4704	Court Technology Fee	5,943.03	2,500.00	2,500.00	2,500.00
4700	CITATIONS - Other	241.00	-	-	-
TOTAL 4700	CITATIONS	347,534.70	209,500.00	305,000.00	305,000.00
4800	SPECIAL FUNDS				
4803	State & Federal Grants	106,002.48	-	-	-
4805	Park Reserves	-	35,000.00	35,000.00	35,000.00
TOTAL 4800	SPECIAL FUNDS	106,002.48	35,000.00	35,000.00	35,000.00
4900	INVESTMENT INCOME				
4910	Interest Income	39.08	1,000.00	250.00	250.00
TOTAL 4900	INVESTMENT INCOME	39.08	1,000.00	250.00	250.00
TOTAL REVENUE		6,205,620.51	4,962,665.53	7,583,250.00	7,583,250.00

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 ADOPTED 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

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
EXPENSE					
10	ADMINISTRATION				
5101	Salaries - Full-Time	119,975.59	162,831.00	213,889.92	213,889.92
5102	Salaries - Part-Time			25,000.00	25,000.00
5103	Salaries - Temp			10,000.00	10,000.00
5106	Social Security/Medicare	3,958.91	13,248.88	16,362.58	16,362.58
5107	TMRS	6,195.34	18,202.06	19,250.09	19,250.09
5108	Health & Life Insurance	72.00	11,660.00	14,800.00	14,800.00
5109	Worker's Comp			7,597.37	7,597.37
5110	Texas Workforce Commission	435.40	486.00	504.00	504.00
5112	457(b) Reimbursement			10,500.00	10,500.00
5114	Benefits Admin Fees			144.00	144.00
5115	Longevity Pay	180.00	240.00	300.00	300.00
5116	Vehicle Allowance	300.00	-	7,200.00	7,200.00
5121	Payroll Expense/Direct Deposit Fee	673.89	-	1,000.00	1,000.00
5211	Legal	81,397.01	100,000.00	95,000.00	95,000.00
5212	Audit	30,200.00	22,000.00	30,000.00	30,000.00
5213	Tax Appraisal & Collection	40.00	-	100.00	100.00
5214	Legislative & Admin Action	-	5,000.00	2,000.00	2,000.00
5219	Professional Service	5,816.50	10,000.00	26,000.00	26,000.00
5220	Website - Professional	5,349.99	5,900.00	5,500.00	5,500.00
5225	Equipment Maintenance	277.00	-	500.00	500.00
5229	BCAD Fee	15,058.33	6,000.00	21,500.00	21,500.00
5240	Building Maintenance				
	Prof Cleaning Services	9,000.00	-	12,000.00	12,000.00
	Building Maintenance - Other	7,010.94	50,000.00	12,000.00	12,000.00
5245	Technology	10,144.64	16,000.00	15,000.00	15,000.00
5246	Software Maintenance/ License	12,332.63	7,500.00	8,000.00	8,000.00
5250	Utilities	4,529.44	9,000.00	7,000.00	7,000.00
5260	Equipment Rentals	3,064.13	3,000.00	4,000.00	4,000.00
5320	Supplies/ Printing	6,324.23	12,000.00	14,000.00	14,000.00
5321	Postage	206.90	750.00	500.00	500.00
5322	Advertising & Legal Notices	5,945.76	5,000.00	7,000.00	7,000.00
5323	Telephone Expense	13,805.21	10,000.00	16,000.00	16,000.00
5325	Miscellaneous	5,903.89	-	1,000.00	1,000.00
5326	Uniforms			2,000.00	2,000.00
5327	Well Permit fee	-	30.00	200.00	200.00
5411	Travel & Training	3,564.93	2,400.00	9,000.00	9,000.00
5412	Seminars & Meetings	200.00	1,200.00	3,000.00	3,000.00
5413	Staff Recognition	200.57	-	2,000.00	2,000.00
5439	Election Costs	5,564.20	8,000.00	8,000.00	8,000.00
5481	Mayor's Special Expense	46.25	1,500.00	1,500.00	1,500.00
5495	Dues	1,285.95	2,000.00	2,500.00	2,500.00
5630	Equipment	1,732.15	500.00	2,000.00	2,000.00
5710	Insurance - Windstorm	8,948.00	7,500.00	10,000.00	10,000.00
5720	Insurance - Liability & Property	21,765.00	20,000.00	8,000.00	8,000.00
5721	Bank Fees	(6.00)	100.00	100.00	100.00
5722	Credit Card Fees	1,414.87	4,000.00	2,500.00	2,500.00
5725	Grant Admin	-	15,000.00	5,000.00	5,000.00
5810	Vehicle Insurance			1,000.00	1,000.00
TOTAL EXPENSE		240,735.48	697,487.94	660,447.96	660,447.96

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
---------	-------------	----------------------------	--------------------	--------------------	-------------------

EXPENSE

15	FINANCE				
5101	Salaries - Full-Time	58,770.89	70,004.00	80,620.80	80,620.80
5106	Social Security/Medicare	4,310.56	5,355.31	6,167.49	6,167.49
5107	TMRS	6,899.57	7,357.42	7,255.87	7,255.87
5108	Health & Life Insurance	2,574.94	5,830.00	7,400.00	7,400.00
5109	Worker's Comp		3,052.00	2,863.65	2,863.65
5110	Texas Workforce Commission	252.00	162.00	252.00	252.00
5114	Benefits Admin Fees			144.00	144.00
5115	Longevity Pay			60.00	60.00
5320	Supplies/ Printing	594.11	2,000.00	1,000.00	1,000.00
5321	Postage	154.05	200.00	200.00	200.00
5410	Technology	2,981.63	8,000.00	20,000.00	20,000.00
5411	Training & Travel	275.00	5,000.00	2,000.00	2,000.00
5495	Dues	-	2,500.00	500.00	500.00
TOTAL EXPENSE		76,812.75	109,460.73	128,463.81	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
EXPENSE					
20	POLICE DEPARTMENT				
5101	Salaries - Full-Time	430,375.84	607,789.50	750,925.02	750,925.02
5104	Salaries - Overtime	12,813.33	10,000.00	12,500.00	12,500.00
5106	Social Security/Medicare	34,859.87	53,725.15	57,445.76	57,445.76
5107	TMRS	58,299.46	73,810.63	67,583.25	67,583.25
5108	Health & Life Insurance	34,684.74	69,960.00	99,900.00	99,900.00
5109	Worker's Comp	-	28,313.38	33,341.07	33,341.07
5110	Texas Workforce Commission	3,209.56	2,106.00	3,528.00	3,528.00
5114	Benefits Admin Fees			1,008.00	1,008.00
5115	Longevity Pay	300.00	300.00	840.00	840.00
5117	Certification Pay	11,169.18	42,100.00	16,087.50	16,087.50
5126	Professional Services	6,100.00	7,000.00	7,000.00	7,000.00
5320	Supplies & Printing	2,128.52	3,500.00	3,000.00	3,000.00
5321	Postage	102.10	100.00	100.00	100.00
5322	Recruiting and Hiring Expenses	1,216.96	1,500.00	1,500.00	1,500.00
5324	Cell Phone	6,138.08	7,000.00	6,000.00	6,000.00
5325	Miscellaneous	1,761.87	4,900.00	2,000.00	2,000.00
5326	Uniforms	4,708.12	7,500.00	8,000.00	8,000.00
5410	Technology	10,822.86	18,000.00	20,000.00	20,000.00
5411	Travel & Training	(655.44)	5,000.00	5,000.00	5,000.00
5412	Radio Service	3,618.00	3,300.00	4,000.00	4,000.00
5413	Radio Equipment	1,314.03	2,000.00	2,000.00	2,000.00
5415	Building Maintenance	2,248.84	2,600.00	2,000.00	2,000.00
5450	Vehicle Equipment	(869.00)	5,000.00	-	-
5495	Association Dues	838.88	1,000.00	1,500.00	1,500.00
5498	Hospital Expense - Suspects	-	1,000.00	-	-
5499	Investigations	2,685.09	2,900.00	3,000.00	3,000.00
5720	Insurance - Liability & Property			8,000.00	8,000.00
5810	Vehicle Insurance	8,339.00	5,000.00	7,000.00	7,000.00
5820	Vehicle Repairs & Maint	14,068.14	13,000.00	10,000.00	10,000.00
5830	Fuel	21,175.12	30,000.00	30,000.00	30,000.00
5840	Equipment	8,761.51	10,000.00	5,000.00	5,000.00
5850	Vehicle Replacement Fund	-	47,200.00	49,000.00	49,000.00
TOTAL EXPENSE		680,214.66	1,065,604.66	1,217,258.61	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
---------	-------------	----------------------------	--------------------	--------------------	-------------------

EXPENSE

21	Animal Control				
5101	Salaries - Full-Time	33,310.20	41,600.00	44,575.02	44,575.02
5104	Salaries - Overtime			1,000.00	1,000.00
5106	Social Security/Medicare			3,409.99	3,409.99
5107	TMRS			4,011.75	4,011.75
5108	Health & Life Insurance			7,400.00	7,400.00
5109	Worker's Comp			1,583.30	1,583.30
5110	Texas Workforce Commission			252.00	252.00
5114	Benefits Admin Fees			72.00	72.00
5115	Longevity Pay	-	-	60.00	60.00
5320	Supplies & Printing	-	-	200.00	200.00
5321	Postage	-	-	200.00	200.00
5326	Uniforms	-	-	500.00	500.00
5246	Dues & Memberships	-	-	300.00	300.00
5411	Travel & Training	-	-	1,500.00	1,500.00
5500	Humane Society	1,529.98	-	2,500.00	2,500.00
5810	Vehicle Insurance	-	-	1,000.00	1,000.00
5820	Vehicle Repairs & Maint	-	-	1,000.00	1,000.00
5830	Fuel	-	-	1,000.00	1,000.00
5840	Equipment	-	-	300.00	300.00
5850	Vehicle Replacement Fund	-	-	7,000.00	7,000.00
TOTAL EXPENSE		34,840.18	41,600.00	77,864.07	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
22	Emergengy Management				
5322	Advertising/ Newsletters	-	-	2,000.00	2,000.00
5320	Operation Supplies	310.78	-	2,000.00	2,000.00
5096	Blackboard Service	-	-	1,000.00	1,000.00
5411	Training & Travel	-	-	1,000.00	1,000.00
5126	Professional/ Contract Services	2,545.00	-	5,000.00	5,000.00
	TOTAL EXPENSE	2,855.78	-	11,000.00	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.

Account	Description	YTD Actual Thru 7-31-21	Previous Budget	Proposed Budget	Adopted Budget
EXPENSES					
25	MUNICIPAL COURT				
5101	Salaries - Full-Time	43,393.62	62,681.00	93,668.64	93,668.64
5104	Salaries - Overtime	2,762.36	2,500.00	2,000.00	2,000.00
5106	Social Security/Medicare	3,271.63	3,725.63	7,165.65	7,165.65
5107	TMRS	5,615.53	5,118.48	8,430.18	8,430.18
5108	Health & Life Insurance	3,041.51	5,830.00	14,800.00	14,800.00
5109	Worker's Comp	-	1,962.04	3,327.11	3,327.11
5110	Texas Workforce Commission	344.76	162.00	504.00	504.00
5114	Benefits Admin Fees			144.00	144.00
5115	Longevity Pay	-	-	60.00	60.00
5117	Certification Pay	1,015.30	1,200.00	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	20,000.00
5217	Prosecutor Fees	49,912.50	35,500.00	50,000.00	50,000.00
5218	Interpreter	517.79	1,500.00	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	500.00
5326	Uniforms	-	-	500.00	500.00
5411	Travel & Training	355.00	1,000.00	1,000.00	1,000.00
5414	Jury Trial Expense	99.53	1,500.00	1,500.00	1,500.00
5415	State Court Fees (40% of revenue)	124,079.73	80,000.00	120,000.00	120,000.00
5500	Supplies & Equipment	1,470.19	4,200.00	3,000.00	3,000.00
5730	Contract Services	6,261.00	4,735.12	6,800.00	6,800.00
	TOTAL EXPENSES	274,612.03	252,114.27	336,099.58	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
---------	-------------	------------------------------	--------------------	--------------------	-------------------

EXPENSES

30	PUBLIC WORKS				
5101	Salaries - Full-Time	44,617.50	55,000.00	60,889.92	60,889.92
5104	Salaries - Overtime	3,580.66	2,000.00	4,000.00	4,000.00
5106	Social Security/Medicare	3,603.90	4,600.00	4,658.08	4,658.08
5107	TMRS	5,935.34	5,990.70	5,480.09	5,480.09
5108	Health & Life Insurance	4,509.54	5,830.00	7,400.00	7,400.00
5109	Worker's Comp	-	2,400.00	2,162.81	2,162.81
5110	Texas Workforce Commission	252.00	162.00	252.00	252.00
5114	Benefits Admin Fees			72.00	72.00
5115	Longevity Pay	-	-	60.00	60.00
5320	Supplies	4,349.30	7,440.00	5,000.00	5,000.00
5326	Uniforms	10.81	-	1,000.00	1,000.00
5451	Roads/ Bridges/ Drainage	48,951.59	325,000.00	325,000.00	325,000.00
5452	Mowing Roads	53,000.00	60,000.00	60,000.00	60,000.00
5453	Special Road Work	-	-	15,000.00	15,000.00
5454	Bridge Replacement	-	30,000.00	15,000.00	15,000.00
5455	Signs & Postings	5,794.99	8,000.00	8,000.00	8,000.00
5456	Public Works Maintenance	12,500.84	25,000.00	20,000.00	20,000.00
5810	Vehicle Insurance	738.00	-	1,000.00	1,000.00
5820	Vehicle Repairs & Maint	2,036.81	6,800.00	3,000.00	3,000.00
5830	Fuel	2,628.59	5,000.00	4,000.00	4,000.00
5840	Equipment	17,324.27	24,000.00	8,000.00	8,000.00
5841	Equipment Rental	-	-	15,000.00	15,000.00
5850	Vehicle Replacement Fund	-	3,500.00	7,000.00	7,000.00
5860	ROW Maintenance	-	5,000.00	5,000.00	5,000.00
	TOTAL EXPENSES	209,834.14	575,722.70	576,974.90	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
---------	-------------	----------------------------	--------------------	--------------------	-------------------

EXPENSES

32	PARKS & REC				
5320	Supplies			2,500.00	2,500.00
5326	Uniforms			1,000.00	1,000.00
5455	Signs & Postings			500.00	500.00
5461	Park Improvements	-	35,000.00	35,000.00	35,000.00
5462	Park Maintenance	46,903.93	70,000.00	70,000.00	70,000.00
5730	Contract Services				
	Fireworks Display			25,000.00	25,000.00
	Other Contract services			8,000.00	8,000.00
TOTAL EXPENSES		46,903.93	105,000.00	142,000.00	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
---------	-------------	----------------------------	--------------------	--------------------	-------------------

EXPENSES

35	COMMUNITY DEVELOPMENT				
5101	Salaries - Full-Time	32,340.00	40,040.00	43,492.80	43,492.80
5104	Salaries - Overtime	826.45	1,500.00	1,500.00	1,500.00
5106	Social Security/Medicare	6,558.55	9,297.81	3,327.20	3,327.20
5107	TMRS	10,841.74	12,773.85	3,914.35	3,914.35
5108	Health & Life Insurance	9,205.00	8,745.00	7,400.00	7,400.00
5109	Worker's Comp	-	5,234.05	1,544.86	1,544.86
5110	Texas Workforce Commission	648.00	324.00	252.00	252.00
5114	Benefits Admin Fees	-	-	72.00	72.00
5115	Longevity Pay	120.00	240.00	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	120,000.00
	35-5217 - Plan Review	45,530.88	100,000.00	95,000.00	95,000.00
	35-5217 - Permits/ Inspections	169,967.04	195,000.00	200,000.00	200,000.00
	35-5218 - Engineering Svcs - Other	50,065.40	80,000.00	75,000.00	75,000.00
	Total 35-5214 Engineering Services	359,448.46	525,000.00	490,000.00	490,000.00
5219	Professional Services	31,053.56	85,000.00	50,000.00	50,000.00
5220	TIF Fund (70% of TIF revenue)	717,134.47	-	1,071,000.00	1,071,000.00
	MUD 31 Expense	1,000,617.98	-	1,265,000.00	1,265,000.00
5221	ICVFD Contract Services/ Equip	-	6,000.00		
5246	Software Subscription/ License	3,677.28	-	14,000.00	14,000.00
5320	Supplies	2,106.75	-	1,000.00	1,000.00
5326	Uniforms	4,055.87	-	500.00	500.00
5410	Technology	1,171.37	-	-	-
5455	Signage & Postings	322.50	4,000.00	500.00	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	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
---------	-------------	----------------------------	-----------------	--------------------	-------------------

EXPENSES

36	FIRE MARSHAL/BUILDING OFFICIAL				
5101	Salaries - Full-Time	58,968.81	80,000.00	88,980.72	88,980.72
5106	Social Security/Medicare			6,807.03	6,807.03
5107	TMRS			8,008.26	8,008.26
5108	Health & Life Insurance			7,400.00	7,400.00
5109	Worker's Comp			3,160.60	3,160.60
5110	Texas Workforce Commission	-	162.00	252.00	252.00
5114	Benefits Admin Fees			72.00	72.00
5215	Building Inspector Fees	674,701.00	295,500.00	300,000.00	300,000.00
5246	Dues & Memberships	-	-	4,000.00	4,000.00
5320	Office Supplies	-	-	500.00	500.00
5321	Postage	-	-	200.00	200.00
5322	Investigation Supplies	-	-	1,000.00	1,000.00
5323	Fire Prevention Supplies	-	-	3,000.00	3,000.00
5326	Uniforms/Police supplies	-	-	1,000.00	1,000.00
5411	Travel & Training	85.00	-	4,000.00	4,000.00
5810	Vehicle Insurance	-	-	1,000.00	1,000.00
5820	Vehicle Repairs & Maint	3,580.39	-	1,500.00	1,500.00
5830	Fuel	910.50	-	2,000.00	2,000.00
5840	Equipment	8,937.28	-	2,000.00	2,000.00
5850	Vehicle Replacement Fund	-	3,500.00	7,000.00	7,000.00
	TOTAL EXPENSES	747,182.98	379,162.00	441,880.61	441,880.61

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. 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
---------	-------------	----------------------------	-----------------	--------------------	-------------------

EXPENSES

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

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

EXPENSES

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

FY2021-2022
Crime Control and Prevention Proposed Budget

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

FY2021-2022
Crime Control and Prevention Proposed Budget

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

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

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

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

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

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

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