



Proposed Budget

Fiscal Year 2022 - 2023



To: Mayor and City Council

From: Robert Hemminger, City Manager

Date: July 18, 2022

Subject: Fiscal Year 2022-23 Proposed Budget and Tax Rate

It is with pleasure and honor that I present the proposed fiscal year 2022-23 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, **\$0.519209 per \$100** of appraised valuation, is expected to be below the **No New Revenue Tax Rate**. This tax rate does represent an increase over last year's rate of \$0.03 and was instrumental in providing the enhanced public safety compensation and other city services prioritized during our recent discussions. This proposed tax rate will yield \$1,445,000 (rounded) in ad valorem tax revenue after the City's contractual rebates to the TIRZ and MUD-31. The total anticipated revenue, net of those rebates, is \$8,423,600.

As you are aware, last year we began a process of creating additional departments and implementing a new financial software platform which gives greater transparency than possible in the past. This year's proposed budget continues that progress and affords even greater transparency with the movement of expenses into the appropriate individual departments. Our citizens now benefit from increased visibility and accountability for their tax dollars.

The proposed budget represents an approximate 19.6% 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 over 25%, 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; however, a significant portion of our growth is still committed to the TIRZ and MUD-31 rebate.

The noteworthy changes within this proposed budget include the following:

- Employee Compensation – The pay plan is updated to reflect the salary survey which was funded and performed this year. This is heavily weighted on the police department because the salary survey identified those positions as significantly lagging the marketplace. This will enhance our ability to attract quality applicants

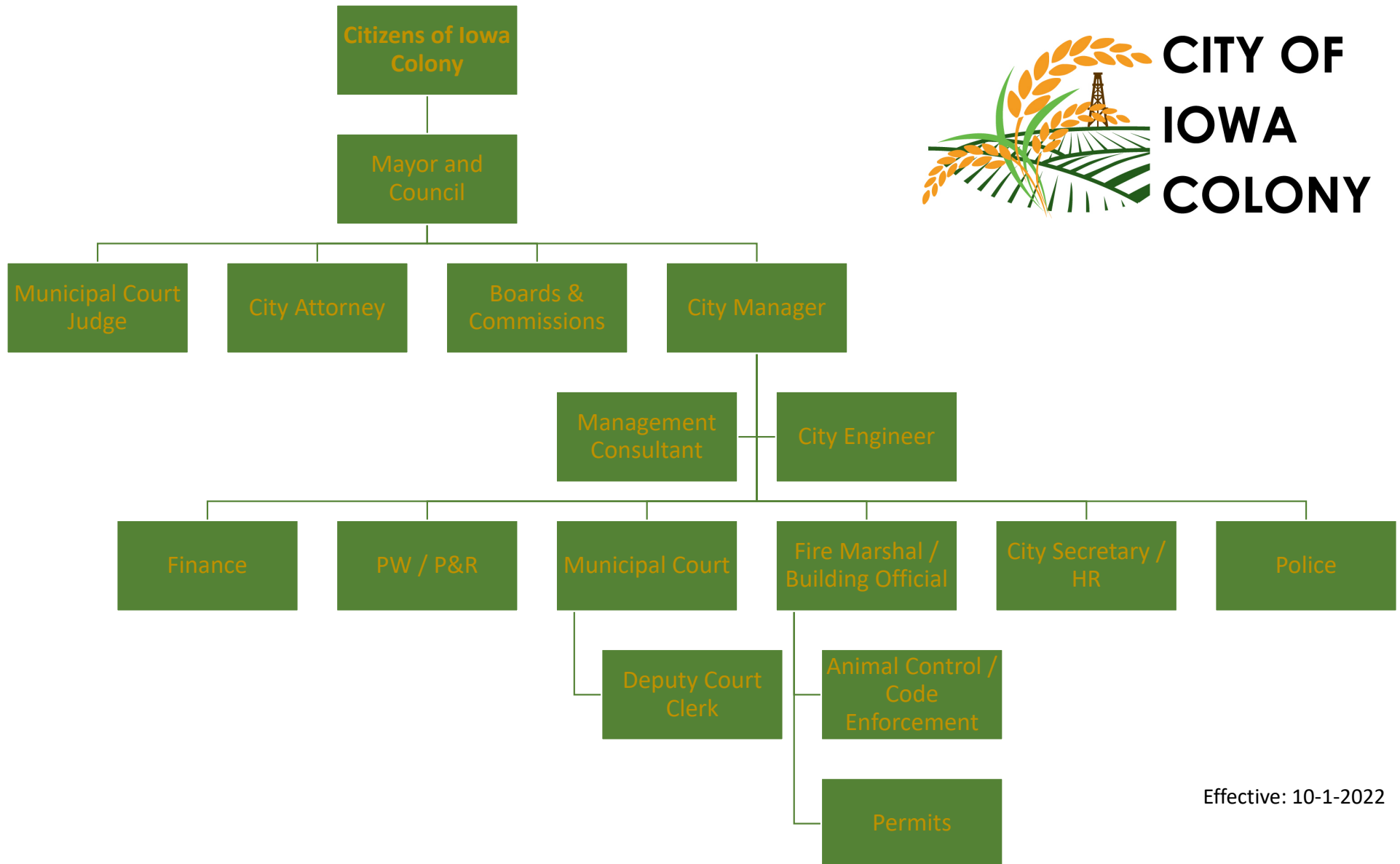
and retain valued employees. A cost-of-living adjustment (COLA) will be implemented in two phases, with a portion being allocated as a one-time payment in September (utilizing unspent funds from the current fiscal year), and the remaining portion is factored into the pay plan as part of the salary survey implementation.

- Employee Health Insurance – Once again, the employee population was consulted to determine improvements that would best serve them as a whole. The proposed budget enhances the improvements begun last year and increases the city's contribution toward dependent care coverage to 50% of premium costs. The city will continue to fund 90% of the employee portion of health insurance premiums.
- Texas Municipal Retirement System – The proposed budget includes the implementation of additional retirement plan provisions which will enhance our ability to attract and retain quality employees. This implementation is consistent with most cities in the retirement system. We also included a one-time cost-of-living increase for our current retirees in recognition of the current inflationary economy and high consumer price index.
- Parks & Recreation – There is an increased budget allocation for community events in order to continue and expand the success of our Christmas at City Hall and Fourth of July events. These community events have truly been highlights this year, and we hope to only improve on this success. We will also be holding a Birthday Bash to celebrate Iowa Colony's 50th anniversary from incorporation (October 9, 1972).
- Parks Master Plan – The proposed budget includes funding for the development of a Parks Master Plan. This will ensure continuity and efficiency for the long-term development of a community-wide park system and will avail us to seeking grant funds from a variety of state and federal sources to implement the Plan.
- Road Work – We are allocating funds to a committed fund balance, as well as maintaining funding in the proposed budget to ensure that road maintenance needs can be promptly addressed.

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 as "a city above the rest."

Respectfully submitted,

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



Effective: 10-1-2022

	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
REVENUE				
ADMIN	6,296,687.42	7,043,250.00	7,193,284.00	8,423,600.00
TOTAL REVENUE	6,296,687.42	7,043,250.00	7,193,284.00	8,423,600.00
EXPENSE				
ADMIN	437,135.92	660,377.96	600,079.00	744,690.00
FINANCE	94,535.96	128,533.81	129,170.00	136,730.00
POLICE DEPARTMENT	642,797.29	1,217,258.60	1,052,870.00	1,520,120.00
ANIMAL CONTROL	46,021.12	77,864.06	75,900.00	88,120.00
EMERGENCY MANAGEMENT	-	11,000.00	-	11,000.00
MUNICIPAL COURT	133,304.00	216,099.58	202,990.00	243,350.00
PUBLIC WORKS	117,663.97	576,974.90	261,070.00	377,890.00
PARKS & REC	61,265.94	142,000.00	124,000.00	162,000.00
COMMUNITY DEVELOPMENT	2,584,455.39	2,953,743.21	2,882,300.00	3,136,540.00
FIRE MARSHAL	298,459.09	441,880.61	462,280.00	451,770.00
CAPITAL AND PLANNING PROJECTS	748,087.23	415,000.00	850,000.00	550,000.00
BOND	108,470.00	99,000.00	99,000.00	985,700.00
TOTAL EXPENSE	5,272,195.91	6,939,732.73	6,739,659.00	8,407,910.00
REVENUE OVER(UNDER) EXPENDITURES	1,024,491.51	103,517.27	453,625.00	15,690.00

Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
REVENUE					
PROPERTY & SALES TAX					
4109	Mixed Beverage Tax	663.86	1,000.00	1,000.00	1,000.00
4110	City Sales Tax	364,420.60	360,000.00	400,000.00	420,000.00
4120	Property Tax	2,686,494.06	1,360,000.00	1,400,000.00	2,432,100.00
4121	Delinquent Property Tax	10,034.81	35,000.00	15,000.00	20,000.00
4130	Property Tax - TIF 70%	993,430.19	1,071,000.00	1,000,000.00	1,482,100.00
4131	Delinquent Tax - TIF 70%	(739.95)	-	-	
4133	City Property DelinqTIF 30%	(271.04)	-	-	
4135	Property Tax MUD 31 - 70%	-	1,265,000.00	1,300,000.00	891,500.00
	PROPERTY & SALES TAX TOTALS	4,054,032.53	4,092,000.00	4,116,000.00	5,246,700.00
MISCELLANEOUS					
4124	Accident Reports	175.00	-	-	
4126	MUD 31 Pub. Safety Contr.		250,000.00		
4127	MUD 32 Pub. Safety Contr.	-	250,000.00		-
4134	Intermodal Ship. Container	2,584.00	3,000.00	2,584.00	3,000.00
4910	Interest Income	16,729.38	250.00	16,700.00	100.00
4911	Other Revenue	12,747.65	-	14,000.00	312,000.00
4912	Donations & Sponsorships	25,000.00		25,000.00	
	MISCELLANEOUS TOTALS	57,236.03	503,250.00	58,284.00	315,100.00
FINES & FORFEITURES					
4125	Arrest Fees	6,529.00	-	7,000.00	5,000.00
4701	Citations/Warrants (Net Retained Revenue)	157,034.86	300,000.00	225,000.00	250,000.00
4702	Delinquent Court Collection	-		-	-
4703	Municipal Jury Funds	128.14		300.00	300.00
4704	Local Truancy Prevention	6,015.54		6,500.00	6,000.00
4709	Court Costs	3,786.84	-	4,000.00	4,000.00
	FINES & FORFEITURES TOTALS	173,494.38	300,000.00	242,800.00	265,300.00
LICENSE & PERMITS					
4201	Building Construction Permits	1,177,779.65	1,375,000.00	1,700,000.00	1,600,000.00
4202	Trade Fees	88,073.81	50,000.00	110,000.00	100,000.00
4203	Reinspection Fees	20,015.00	30,000.00	30,000.00	30,000.00
4204	Signs	1,250.00	1,000.00	1,500.00	1,500.00
4205	PIP - Property Improvement Permits	4,119.43	2,000.00	5,000.00	5,000.00
4206	Dirt Work Permits	1,250.00	500.00	1,500.00	1,000.00
4207	Driveway Permits	-	1,500.00	500.00	1,500.00
4210	Culvert Permit	450.00	500.00	500.00	500.00
4211	Commercial Vehicle Permit	2,640.00	1,000.00	3,500.00	3,000.00
4212	Park Use Permit	1,320.00	1,000.00	1,500.00	1,000.00
4213	Mobile Food Unit Permit	850.00	1,000.00	1,200.00	1,000.00
4301	Preliminary Plat Fees	34,920.00	75,000.00	50,000.00	50,000.00
4302	Final Plat Fees	14,140.00	35,000.00	20,000.00	25,000.00
4303	Abbreviated Plat Fees	21,540.00	7,000.00	30,000.00	25,000.00
4305	Admin Fee- Early Plat Recording	65,223.78	150,000.00	100,000.00	100,000.00
4401	Infrastructure Plan Review Fee	85,864.56	75,000.00	100,000.00	100,000.00
4403	Civil Site Plan Review Fee	289,843.06	200,000.00	400,000.00	350,000.00
4501	Rezoning Fees	-	1,500.00	500.00	1,000.00

Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
4503	Specific Use Permit	-	1,000.00	500.00	1,000.00
	LICENSE & PERMITS TOTALS	1,809,279.29	2,008,000.00	2,556,200.00	2,396,500.00
BUSINESS & FRANCHISE					
4601	Franchise Tax - Electric	185,071.36	110,000.00	200,000.00	175,000.00
4602	Franchise Tax - Gas	-		-	-
4603	Telecommunication Fee - Sales Tax	17,573.83	30,000.00	20,000.00	25,000.00
	BUSINESS & FRANCHISE TOTALS	202,645.19	140,000.00	220,000.00	200,000.00
GRANT INCOME					
4803	State & Federal Grants				
	GRANT INCOME TOTALS	-	-	-	-
	TOTAL REVENUE	6,296,687.42	7,043,250.00	7,193,284.00	8,423,600.00

		2022 Estimated Values*	Percent Value to Total	2022 Proposed Rate	2022 M&O Tax Rate	2022 I&S Rate
				0.519209	0.328809	0.190400
Total Value (7-23-20)	\$	925,621,874.00	100.00%			
MUD 31 (7-21-21)	\$	387,368,890.00	41.85%		\$ 382,111.13	\$ 737,550.37
TIRZ2 (7-21-21)	\$	407,807,859.00	44.06%		\$ 635,212.53	
Balance of City	\$	130,445,125.00	14.09%		\$ 428,915.31	\$ 248,367.52
Total				Net to City:	\$ 1,446,238.98	\$ 985,917.88

*** Estimates as of 6-13-2022**

Does include 10% Homestead Exemption Reduction

MUD 31 rebate is 70% of M&O Rate only, excluding debt service rate.

TIRZ2 rebate is 70% of entire tax rate.

Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Requested Budget

EXPENSE

10	ADMINISTRATION				
5101	Salaries - Full-Time	137,281.73	213,889.92	210,000.00	255,170.00
5102	Salaries - Part-Time	-	25,000.00		35,000.00
5103	Salaries - Temp	-	10,000.00		10,000.00
5106	Social Security/Medicare	10,786.69	16,362.58	16,000.00	19,530.00
5107	TMRS	14,871.79	19,250.09	22,000.00	28,070.00
5108	Health & Life Insurance	6,051.18	14,800.00	10,000.00	17,600.00
5109	Worker's Comp	499.35	7,597.37	800.00	1,030.00
5110	Texas Workforce Commission	18.00	504.00	20.00	180.00
5111	Vehicle Allowance	4,707.64	7,200.00	7,200.00	7,200.00
5112	457(b) Reimbursement	6,400.00	10,500.00	9,000.00	10,500.00
5114	Benefits Admin Fees	71.72	144.00	144.00	150.00
5115	Longevity Pay	240.00	300.00	240.00	360.00
5121	Payroll Expense/Direct Deposit Fee	70.10	1,000.00	125.00	
5201	Legal	83,245.30	95,000.00	100,000.00	100,000.00
5202	Audit	31,000.00	30,000.00	31,000.00	30,000.00
5206	Professional Services	21,441.35	26,000.00	26,000.00	25,000.00
5210	Election Expenses	1,500.00	8,000.00	6,500.00	8,000.00
5211	Bank Fees	60.00	100.00	100.00	100.00
5212	Credit Card Processing Fees	8,083.43	2,500.00	10,000.00	2,500.00
5213	Legal Notices Expense	4,450.90	7,000.00	6,000.00	7,700.00
5215	BCAD Fee	18,435.06	21,500.00	25,000.00	25,000.00
5217	Professional Cleaning Services	5,430.00	17,000.00	8,000.00	11,000.00
5221	Website Administration	3,792.99	5,500.00	6,500.00	7,000.00
5223	Training & Travel	6,343.60	9,000.00	8,000.00	12,000.00
5224	Dues & Subscriptions	2,779.80	2,700.00	3,000.00	3,500.00
5225	Seminars & Meetings	545.00	3,000.00	3,000.00	4,000.00
5227	Legislative Affairs	-	2,000.00		4,000.00
5228	Tax Appraisal & Collection	-	100.00		500.00
5301	Office Supplies	3,818.69	14,000.00	6,500.00	14,000.00
5309	Uniforms	569.35	1,930.00	1,500.00	2,000.00
5310	Postage	808.09	500.00	750.00	1,000.00
5311	Building Repairs & Maintenance	17,022.72	12,000.00	17,500.00	20,000.00
5312	Recognition, Awards & Acknowledgments	721.99	2,000.00	1,000.00	2,000.00
5314	Computer & Technology	5,175.00	15,000.00	10,000.00	10,000.00
5315	Computer Software/License	12,590.75	8,000.00	12,000.00	15,000.00
5317	Equipment & Other Rentals	1,681.30	6,500.00	4,000.00	6,500.00
5327	Janitorial Supplies				4,000.00
5329	Mayor's Special Expense	50.70	1,500.00	500.00	1,500.00
5330	Miscellaneous	890.63	1,000.00	1,000.00	2,000.00
5401	Utilities - Electricity	5,096.55	7,000.00	7,000.00	7,000.00
5403	Utilities - Telephone	8,399.67	16,000.00	15,000.00	16,000.00

Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
5404	Mobile Technology Expense	349.68		500.00	600.00
5405	Insurance - Liability & Property	3,901.17	8,000.00	6,000.00	8,000.00
5406	Insurance - Windstorm	7,903.00	10,000.00	8,000.00	10,000.00
5407	Insurance - Vehicles	51.00	1,000.00	200.00	
TOTAL EXPENSE		437,135.92	660,377.96	600,079.00	744,690.00

Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
EXPENSE					
10-15	FINANCE				
5101	Salaries - Full-Time	51,680.00	80,620.80	80,000.00	86,630.00
5106	Social Security/Medicare	3,922.11	6,167.49	6,000.00	6,630.00
5107	TMRS	5,184.02	7,255.87	7,200.00	9,530.00
5108	Health & Life Insurance	4,175.16	7,400.00	6,000.00	8,800.00
5109	Worker's Comp	211.89	2,863.65	300.00	350.00
5110	Texas Workforce Commission	9.00	252.00	10.00	90.00
5114	Benefits Admin Fees	25.90	144.00		80.00
5115	Longevity Pay	60.00	60.00	60.00	120.00
5223	Training & Travel	500.00	2,000.00	500.00	1,500.00
5224	Dues & Subscriptions	-	500.00		500.00
5301	Office Supplies	783.83	1,000.00	1,000.00	2,000.00
5309	Uniforms		70.00	50.00	300.00
5310	Postage	362.05	200.00	800.00	1,000.00
5314	Computer & Technology	-	-		3,200.00
5315	Computer Software/License	27,622.00	20,000.00	27,250.00	16,000.00
TOTAL EXPENSE		94,535.96	128,533.81	129,170.00	136,730.00

Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
EXPENSE					
10-20	POLICE DEPARTMENT				
5101	Salaries - Full-Time	377,505.48	750,925.02	620,000.00	968,690.00
5104	Salaries - Overtime	16,279.89	12,500.00	22,000.00	30,170.00
5106	Social Security/Medicare	30,561.32	57,445.76	50,000.00	74,110.00
5107	TMRS	40,596.68	67,583.25	65,000.00	106,560.00
5108	Health & Life Insurance	42,679.34	99,900.00	60,000.00	123,200.00
5109	Worker's Comp	20,906.00	33,341.07	30,000.00	50,600.00
5110	Texas Workforce Commission	442.97	3,528.00	500.00	1,260.00
5114	Benefits Admin Fees	181.30	1,008.00	400.00	1,010.00
5115	Longevity Pay	720.00	840.00	720.00	1,020.00
5117	Certification Pay	13,500.04	16,087.50	20,000.00	23,400.00
5206	Professional Services	6,936.92	7,000.00	6,500.00	-
5222	Investigations	863.78	3,000.00	1,400.00	-
5223	Training & Travel	4,094.50	5,000.00	4,000.00	-
5224	Dues & Subscriptions	805.00	1,500.00	1,000.00	-
5230	Radio Service	5,147.44	4,000.00	5,200.00	-
5231	Recruiting and Hiring Expenses	1,435.00	1,500.00	1,200.00	1,000.00
5301	Office Supplies	1,829.05	3,000.00	3,000.00	3,000.00
5309	Uniforms	6,383.93	8,000.00	8,000.00	8,000.00
5310	Postage	134.50	100.00	150.00	100.00
5311	Building Repairs & Maintenance	277.72	2,000.00	500.00	500.00
5313	Fuel Expense	26,919.30	30,000.00	40,000.00	40,000.00
5314	Computer & Technology	12,006.54	20,000.00	20,000.00	-
5319	Vehicle Repairs & Maintenance	11,695.43	10,000.00	16,000.00	10,000.00
5328	Small Tools & Minor Equipment	2,605.17	7,000.00	5,000.00	-
5330	Miscellaneous	854.46	2,000.00	1,000.00	500.00
5404	Mobile Technology Expense	5,260.28	6,000.00	6,000.00	6,000.00
5405	Insurance - Liability & Property	5,784.75	8,000.00	7,800.00	8,000.00
5407	Insurance - Vehicles	6,390.50	7,000.00	8,500.00	7,000.00
5410	Vehicle Replacement Fund	-	49,000.00	49,000.00	56,000.00
		-	-		
		-	-		
		-	-		
TOTAL EXPENSE		642,797.29	1,217,258.60	1,052,870.00	1,520,120.00

Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
EXPENSE					
10-21	Animal Control				
5101	Salaries - Full-Time	28,573.60	44,575.02	42,000.00	47,210.00
5104	Salaries - Overtime	441.28	1,000.00	1,000.00	1,740.00
5106	Social Security/Medicare	2,168.19	3,409.99	3,300.00	3,620.00
5107	TMRS	2,927.12	4,011.75	4,300.00	5,200.00
5108	Health & Life Insurance	4,063.62	7,400.00	6,000.00	8,800.00
5109	Worker's Comp	1,718.00	1,583.30	2,800.00	2,960.00
5110	Texas Workforce Commission	9.00	252.00	10.00	90.00
5114	Benefits Admin Fees	25.90	72.00	30.00	80.00
5115	Longevity Pay	60.00	60.00	60.00	120.00
5223	Training & Travel	1,347.08	1,500.00	1,500.00	2,500.00
5224	Dues & Subscriptions	91.95	300.00	300.00	300.00
5229	Contractual Services	535.00	2,500.00	1,000.00	1,500.00
5301	Office Supplies	151.64	200.00	200.00	300.00
5309	Uniforms	653.44	500.00	500.00	500.00
5310	Postage	27.56	200.00	100.00	200.00
5313	Fuel Expense	1,654.48	1,000.00	2,500.00	2,500.00
5319	Vehicle Repairs & Maintenance	36.08	1,000.00	1,000.00	1,000.00
5328	Small Tools & Minor Equipment	277.71	300.00	300.00	500.00
5404	Mobile Technology Expense	750.22		1,200.00	1,000.00
5407	Insurance - Vehicles	509.25	1,000.00	800.00	1,000.00
5410	Vehicle Replacement Fund	-	7,000.00	7,000.00	7,000.00
TOTAL EXPENSE		46,021.12	77,864.06	75,900.00	88,120.00

Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
10-22	Emergengy Management				
5206	Professional Services	-	-		
5214	Advertising/Printing Expense	-	2,000.00		2,000.00
5223	Training & Travel	-	1,000.00		1,000.00
5229	Contractual Services	-	5,000.00		5,000.00
5301	Office Supplies	-	2,000.00		2,000.00
5315	Computer Software/License	-	1,000.00		1,000.00
	TOTAL EXPENSE	-	11,000.00	-	11,000.00

Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
---------	-------------	----------------------------------	------------------------------	----------	-----------------

EXPENSES

10-25	MUNICIPAL COURT				
5101	Salaries - Full-Time	60,425.18	93,668.64	90,000.00	101,330.00
5104	Salaries - Overtime	245.43	2,000.00	1,000.00	1,390.00
5106	Social Security/Medicare	4,603.54	7,165.65	6,800.00	7,760.00
5107	TMRS	6,165.87	8,430.18	9,500.00	11,150.00
5108	Health & Life Insurance	8,066.62	14,800.00	12,000.00	17,600.00
5109	Worker's Comp	248.75	3,327.11	350.00	410.00
5110	Texas Workforce Commission	18.00	504.00	20.00	180.00
5114	Benefits Admin Fees	51.80	144.00	60.00	150.00
5115	Longevity Pay	60.00	60.00	60.00	180.00
5117	Certification Pay	784.55	1,200.00	1,200.00	2,400.00
5203	Attorney/Prosecutor Fees	33,462.50	50,000.00	50,000.00	60,000.00
5209	Judge Fees	12,468.75	20,000.00	20,000.00	25,000.00
5220	Interpreter Services	359.27	1,500.00	1,000.00	1,500.00
5223	Training & Travel	755.00	1,000.00	1,000.00	1,500.00
5301	Office Supplies	2,011.90	3,000.00	2,000.00	3,500.00
5308	Jury Trial Expense	685.82	1,500.00	1,300.00	1,750.00
5309	Uniforms	32.00	500.00	400.00	800.00
5310	Postage	115.02	500.00	300.00	750.00
5314	Computer Software/License	2,744.00	6,800.00	6,000.00	6,000.00
	TOTAL EXPENSES	133,304.00	216,099.58	202,990.00	243,350.00

Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
---------	-------------	----------------------------------	------------------------------	----------	-----------------

EXPENSES

10-30	PUBLIC WORKS				
5101	Salaries - Full-Time	39,347.70	60,889.92	60,000.00	64,330.00
5104	Salaries - Overtime	2,432.34	4,000.00	4,000.00	3,550.00
5106	Social Security/Medicare	3,164.78	4,658.08	4,600.00	4,930.00
5107	TMRS	4,210.05	5,480.09	6,300.00	7,080.00
5108	Health & Life Insurance	3,963.72	7,400.00	6,000.00	8,800.00
5109	Worker's Comp	2,802.00	2,162.81	4,000.00	4,810.00
5110	Texas Workforce Commission	9.00	252.00	10.00	90.00
5114	Benefits Admin Fees	-	72.00	-	80.00
5115	Longevity Pay	60.00	60.00	60.00	120.00
5219	Roads, Bridges & Drainage	-	340,000.00	50,000.00	125,000.00
5223	Training & Travel	490.00		800.00	2,000.00
5229	Contractual Services	22,879.86	65,000.00	60,000.00	75,000.00
5301	Office Supplies	1,762.12	5,000.00	3,000.00	4,000.00
5309	Uniforms	593.18	1,000.00	1,000.00	1,000.00
5313	Fuel Expense	2,730.36	4,000.00	4,000.00	4,000.00
5317	Equipment & Other Rentals	-	15,000.00	6,000.00	12,000.00
5319	Vehicle Repairs & Maintenance	649.27	3,000.00	500.00	2,500.00
5321	Public Works Maintenance	18,449.40	20,000.00	20,000.00	25,000.00
5322	Special Road Work	9,305.50	15,000.00	9,500.00	10,000.00
5328	Small Tools & Minor Equipment	617.98	8,000.00	5,000.00	5,000.00
5331	Signs & Postings	3,337.78	8,000.00	8,000.00	10,000.00
5404	Mobile Technology Expense	349.68		500.00	600.00
5407	Insurance - Vehicles	509.25	1,000.00	800.00	1,000.00
5410	Vehicle Replacement Fund	-	7,000.00	7,000.00	7,000.00
TOTAL EXPENSES		117,663.97	576,974.90	261,070.00	377,890.00

Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
---------	-------------	----------------------------------	------------------------------	----------	--------------------

EXPENSES

10-32	PARKS & REC				
5229	Contractual Services	23,475.00	33,000.00	62,000.00	72,000.00
5301	Office Supplies	74.72	2,500.00	1,000.00	2,000.00
5309	Uniforms	148.00	1,000.00	500.00	1,000.00
5317	Equipment & Other Rentals				6,000.00
5323	Park Improvements	-	35,000.00		
5324	Park Maintenance	37,310.72	70,000.00	60,000.00	80,000.00
5331	Signs & Postings	257.50	500.00	500.00	1,000.00
TOTAL EXPENSES		61,265.94	142,000.00	124,000.00	162,000.00

Account	Description	TIF Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
---------	-------------	----------------------------------	------------------------------	----------	-----------------

EXPENSES

10-35	COMMUNITY DEVELOPMENT				
5101	Salaries - Full-Time	28,276.29	43,492.80	42,000.00	46,040.00
5104	Salaries - Overtime	384.33	1,500.00	800.00	1,700.00
5106	Social Security/Medicare	2,170.39	3,327.20	3,300.00	3,530.00
5107	TMRS	2,888.01	3,914.35	4,600.00	5,070.00
5108	Health & Life Insurance	3,993.43	7,400.00	6,000.00	8,800.00
5109	Worker's Comp	117.51	1,544.86	180.00	190.00
5110	Texas Workforce Commission	9.00	252.00	30.00	90.00
5114	Benefits Admin Fees	28.24	72.00	60.00	80.00
5115	Longevity Pay	180.00	240.00	180.00	240.00
5117	Certification Pay	-			
5206	Professional Services	-	50,500.00		50,000.00
5208	Engineering Services	31,083.69	75,000.00	55,000.00	75,000.00
5232	Early Plat - Admin Fees	52,179.02		80,000.00	80,000.00
5233	Eng Svc: Permits/Inspections	223,323.09	200,000.00	300,000.00	300,000.00
5234	Eng Svc: Plan Review	75,994.76	95,000.00	100,000.00	100,000.00
5235	Eng Svc: Platting	56,440.00	120,000.00	75,000.00	75,000.00
5301	Office Supplies	616.58	1,000.00	1,000.00	1,500.00
5309	Uniforms	-	500.00	150.00	500.00
5315	Computer Software/License	25,040.00	14,000.00	14,000.00	15,000.00
5411	TIF Fund/MUD 31 Payable	2,081,731.05	2,336,000.00	2,200,000.00	2,374,100.00
TOTAL EXPENSES		2,584,455.39	2,953,743.21	2,882,300.00	3,136,840.00

Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
---------	-------------	----------------------------------	------------------------------	----------	-----------------

EXPENSES

10-36	FIRE MARSHAL/BUILDING OFFICIAL				
5101	Salaries - Full-Time	57,038.93	88,980.72	84,000.00	92,230.00
5106	Social Security/Medicare	4,060.43	6,807.03	6,000.00	7,060.00
5107	TMRS	5,720.91	8,008.26	8,800.00	10,150.00
5108	Health & Life Insurance	5,166.59	7,400.00	7,700.00	8,800.00
5109	Worker's Comp	2,697.00	3,160.60	4,200.00	4,540.00
5110	Texas Workforce Commission	9.00	252.00	10.00	90.00
5114	Benefits Admin Fees	2.34	72.00	10.00	80.00
5115	Longevity Pay	60.00	-	60.00	120.00
5207	Building Inspector	213,220.00	300,000.00	325,000.00	300,000.00
5223	Training & Travel	2,257.15	4,000.00	4,000.00	4,000.00
5224	Dues & Subscriptions	2,622.82	4,000.00	3,000.00	3,000.00
5301	Office Supplies	889.05	500.00	1,200.00	1,500.00
5303	Public Education & Training	-	3,000.00	2,500.00	2,000.00
5307	Investigation Supplies	15.50	1,000.00	300.00	1,000.00
5309	Uniforms	468.00	1,000.00	1,000.00	1,500.00
5310	Postage	-	200.00	-	200.00
5313	Fuel Expense	2,044.46	2,000.00	3,000.00	3,000.00
5319	Vehicle Repairs & Maintenance	-	1,500.00	1,000.00	1,500.00
5328	Small Tools & Minor Equipment	881.03	2,000.00	1,500.00	2,000.00
5404	Mobile Technology Expense	609.88		1,000.00	1,000.00
5407	Insurance - Vehicles	696.00	1,000.00	1,000.00	1,000.00
5410	Vehicle Replacement Fund	-	7,000.00	7,000.00	7,000.00
	TOTAL EXPENSES	298,459.09	441,880.61	462,280.00	451,770.00

Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
---------	-------------	----------------------------------	------------------------------	----------	--------------------

EXPENSES

10-90	CAPITAL AND PLANNING PROJECTS				
5610	Land Purchase and Improvement	-	-	-	150,000.00
5620	Building Purchase, Construction or Improvements	748,087.23	380,000.00	850,000.00	150,000.00
5630	Furniture & Equipment	-	-	-	100,000.00
5640	Capital Assets	-	-	-	-
5650	Vehicles & Machinery	-	-	-	-
	Capital and Planning Contingency	-	35,000.00	-	150,000.00
		-		-	-
TOTAL EXPENSES		748,087.23	415,000.00	850,000.00	550,000.00

Account	Description	YTD Actual Thru 05-31-2022	Adopted Budget (09-30-21)	Estimate	Proposed Budget
---------	-------------	----------------------------------	------------------------------	----------	--------------------

EXPENSES

30-10	Debt Service - CIP				
5501	Debt Principal	75,000.00	75,000.00	75,000.00	75,000.00
5502	Bond Principal	-	-		365,000.00
5510	Bond Issuance Cost	9,500.00	-	-	-
5511	Interest on Bonds	-	-		523,177.00
5513	Interest on Debt	23,970.00	24,000.00	24,000.00	22,440.00
		-	-	-	-
	TOTAL EXPENSES	108,470.00	99,000.00	99,000.00	985,700.00

City of Iowa Colony 2022-23 Proposed Pay Scale

GENERAL

Title	Pay Grade	P A B C D E F G H I J K L M N															
		(Minimum)	(Midpoint)														(Maximum)
Deputy Court Clerk	10	Hourly	15.34	15.72	16.11	16.52	16.93	17.35	17.79	18.23	18.69	19.15	19.63	20.12	20.63	21.14	21.67
		Bi-Weekly	1,227.00	1,257.68	1,289.12	1,321.34	1,354.38	1,388.24	1,422.94	1,458.52	1,494.98	1,532.35	1,570.66	1,609.93	1,650.18	1,691.43	1,733.72
		Annual	31,902.00	32,699.55	33,517.04	34,354.96	35,213.84	36,094.18	36,996.54	37,921.45	38,869.49	39,841.23	40,837.26	41,858.19	42,904.64	43,977.26	45,076.69
(Not Currently Used)	11	Hourly	18.02	18.47	18.93	19.41	19.89	20.39	20.90	21.42	21.96	22.51	23.07	23.65	24.24	24.84	25.46
		Bi-Weekly	1,441.73	1,477.77	1,514.71	1,552.58	1,591.39	1,631.18	1,671.96	1,713.76	1,756.60	1,800.52	1,845.53	1,891.67	1,938.96	1,987.43	2,037.12
		Annual	37,484.85	38,421.97	39,382.52	40,367.08	41,376.26	42,410.67	43,470.93	44,557.71	45,671.65	46,813.44	47,983.78	49,183.37	50,412.96	51,673.28	52,965.11
Permits Coord; Lead TCO; Code Enforcement/Animal Control Officer	12	Hourly	21.18	21.70	22.25	22.80	23.37	23.96	24.56	25.17	25.80	26.45	27.11	27.78	28.48	29.19	29.92
		Bi-Weekly	1,694.03	1,736.38	1,779.79	1,824.28	1,869.89	1,916.64	1,964.55	2,013.67	2,064.01	2,115.61	2,168.50	2,222.71	2,278.28	2,335.23	2,393.62
		Annual	44,044.70	45,145.82	46,274.46	47,431.32	48,617.11	49,832.53	51,078.35	52,355.31	53,664.19	55,005.79	56,380.94	57,790.46	59,235.22	60,716.10	62,234.01
Public Works Foreman	13	Hourly	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.58	30.32	31.07	31.85	32.65	33.46	34.30	35.16
		Bi-Weekly	1,990.48	2,040.24	2,091.25	2,143.53	2,197.12	2,252.05	2,308.35	2,366.06	2,425.21	2,485.84	2,547.98	2,611.68	2,676.98	2,743.90	2,812.50
		Annual	51,752.52	53,046.33	54,372.49	55,731.80	57,125.10	58,553.23	60,017.06	61,517.48	63,055.42	64,631.81	66,247.60	67,903.79	69,601.39	71,341.42	73,124.96
Mun Court Clerk/Administrator; City Secretary	14	Hourly	29.24	29.97	30.72	31.48	32.27	33.08	33.90	34.75	35.62	36.51	37.42	38.36	39.32	40.30	41.31
		Bi-Weekly	2,338.82	2,397.29	2,457.22	2,518.65	2,581.62	2,646.16	2,712.31	2,780.12	2,849.62	2,920.86	2,993.88	3,068.73	3,145.45	3,224.08	3,304.69
		Annual	60,809.21	62,329.44	63,887.68	65,484.87	67,121.99	68,800.04	70,520.04	72,283.04	74,090.12	75,942.37	77,840.93	79,786.96	81,781.63	83,826.17	85,921.82
Sr. Accountant; Building Official or Fire Marshal (stand-alone)	15	Hourly	34.35	35.21	36.09	36.99	37.92	38.87	39.84	40.83	41.85	42.90	43.97	45.07	46.20	47.35	48.54
		Bi-Weekly	2,748.11	2,957.65	3,031.59	3,107.38	3,185.07	3,264.69	3,346.31	3,429.97	3,515.72	3,603.61	3,693.70	3,786.04	3,880.70	3,977.71	4,077.16
		Annual	71,450.82	73,237.09	75,068.02	76,944.72	78,868.34	80,840.05	82,861.05	84,932.58	87,055.89	89,232.29	91,463.10	93,749.67	96,093.42	98,495.75	100,958.14
Building Official/Fire Marshal (Combined)	16	Hourly	40.36	41.37	42.41	43.47	44.55	45.67	46.81	47.98	49.18	50.41	51.67	52.96	54.28	55.64	57.03
		Bi-Weekly	3,229.03	3,475.24	3,562.12	3,651.18	3,742.45	3,836.02	3,931.92	4,030.21	4,130.97	4,234.24	4,340.10	4,448.60	4,559.82	4,673.81	4,790.66
		Annual	83,954.72	86,053.59	88,204.93	90,410.05	92,670.30	94,987.06	97,361.73	99,795.78	102,290.67	104,847.94	107,469.14	110,155.87	112,909.76	115,732.51	118,625.82
(Not Currently Used)	17	Hourly	47.43	48.85	50.31	51.82	53.38	54.98	56.63	58.33	60.08	61.88	63.74	65.65	67.62	69.65	71.74
		Bi-Weekly	3,794.11	4,103.33	4,226.43	4,353.22	4,483.82	4,618.33	4,756.88	4,899.59	5,046.57	5,197.97	5,353.91	5,514.53	5,679.96	5,850.36	6,025.87
		Annual	98,646.79	101,606.20	104,654.38	107,794.02	111,027.84	114,358.67	117,789.43	121,323.11	124,962.81	128,711.69	132,573.04	136,550.23	140,646.74	144,866.14	149,212.13
Police Chief	18	Hourly	55.73	57.40	59.12	60.89	62.72	64.60	66.54	68.54	70.59	72.71	74.89	77.14	79.45	81.84	84.29
		Bi-Weekly	4,458.08	4,821.41	4,966.05	5,115.03	5,268.48	5,426.54	5,589.34	5,757.02	5,929.73	6,107.62	6,290.85	6,479.57	6,673.96	6,874.18	7,080.40
		Annual	115,909.98	119,387.28	122,968.90	126,657.97	130,457.71	134,371.44	138,402.58	142,554.66	146,831.30	151,236.24	155,773.33	160,446.52	165,259.92	170,217.72	175,324.25

PUBLIC SAFETY (POLICE)

Title	Pay Grade	P A B C D E F G H I J K L													
		(Minimum)	(Midpoint)											(Maximum)	
Police Officer	PS1	Hourly	26.25	27.04	27.85	28.68	29.54	30.43	31.34	32.28	33.25	34.25	35.28	36.34	37.43
		Bi-Weekly (84)	2,205.00	2,271.15	2,339.28	2,409.46	2,481.75	2,556.20	2,632.89	2,711.87	2,793.23	2,877.02	2,963.34	3,052.24	3,143.80
		Annual (2184)	57,330.00	59,049.90	60,821.40	62,646.04	64,525.42	66,461.18	68,455.02	70,508.67	72,623.93	74,802.65	77,046.73	79,358.13	81,738.87
		Bi-Weekly (80)	2,100.00	2,163.00	2,227.89	2,294.73	2,363.57	2,434.48	2,507.51	2,582.74	2,660.22	2,740.02	2,822.22	2,906.89	2,994.10
		Annual (2080)	54,600.00	56,238.00	57,925.14	59,662.89	61,452.78	63,296.36	65,195.26	67,151.11	69,165.65	71,240.62	73,377.83	75,579.17	77,846.54
Police Sergeant	PS2	(Minimum)	37.50	38.63	39.78	40.98	42.21	43.47	44.78	46.12	47.50				
		Hourly	37.50	38.63	39.78	40.98	42.21	43.47	44.78	46.12	47.50				
		Bi-Weekly (84)	3,150.00	3,244.50	3,341.84	3,442.09	3,545.35	3,651.71	3,761.26	3,874.10	3,990.33				
		Annual (2184)	81,900.00	84,357.00	86,887.71	89,494.34	92,179.17	94,944.55	97,792.88	100,726.67	103,748.47				
		Bi-Weekly (80)	3,000.00	3,090.00	3,182.70	3,278.18	3,376.53	3,477.82	3,582.16	3,689.62	3,800.31				
		Annual (2080)	78,000.00	80,340.00	82,750.20	85,232.71	87,789.69	90,423.38	93,136.08	95,930.16	98,808.07				

IOWA COLONY CRIME CONTROL AND PREVENTION DISTRICT

FY22/23 PROPOSED BUDGET

PROGRAM AREA BY ACTIVITY

OVERTIME

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 the quality of life for citizens in the affected areas. Funds allocated will also provide for necessary overtime during community relations projects and events.

GL Code	Description	Proposed FY22/23	Approved FY21/22
20-20-5104	Salaries - Overtime	17,000.00	5,000.00

COMMUNITY RELATIONS

The department will utilize funds for community relations and involvement. Programs including neighborhood watch, crime prevention, citizens police academy, and others will be created. Funds will also be used to purchase public relations items at community events.

GL Code	Description	Proposed FY22/23	Approved FY21/22
20-20-5303	Public Education & Training Materials	4,000.00	
20-20-5301	Office Supplies	2,500.00	6,000.00
20-20-5214	Advertising & Printing Expense	7,500.00	
20-20-5330	Miscellaneous	1,000.00	5,000.00

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. Funds will also be used to pay for current software licenses, updates, and other technical fees for programs utilized by the police department.

GL Code	Description	Proposed FY22/23	Approved FY21/22
20-20-5314	Computer & Technology Equipment	25,000.00	5,000.00
20-20-5315	Computer Software & License	16,000.00	
20-20-5230	Radio Service	5,100.00	
20-20-5328	Small Tools & Minor Equipment	11,000.00	

INVESTIGATIONS

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 equipment.

GL Code	Description	Proposed FY22/23	Approved FY21/22
20-20-5222	Investigations	4,000.00	5,000.00
20-20-5307	Investigation Supplies	4,000.00	

TRAINING

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

GL Code	Description	Proposed FY22/23	Approved FY21/22
20-20-5223	Training & Travel	15,000.00	10,000.00

PATROL EQUIPMENT

These funds will purchase upgrades to equipment and new equipment, as well as maintain existing equipment for patrol officers. Items include, but are not limited to, window tint meters, portable breath testers, speed lidars, and other equipment for use by officers in the field.

GL Code	Description	Proposed FY22/23	Approved FY21/22
20-20-5316	Equipment Repair/Parts	5,000.00	
20-20-5317	Equipment & Other Rentals	4,000.00	4,000.00
20-20-5319	Vehicle Repairs & Maintenance	3,900.00	

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.

GL Code	Description	Proposed FY22/23	Approved FY21/22
20-20-5650	Vehicles & Machinery	75,000.00	140,000.00
20-90-5630	Furniture & Equipment*	250,000.00	

*One-time expenditure from fund balance to purchase items for the new police building.

PROFESSIONAL SERVICES

These funds will be utilized for outside services that provide customized, knowledge-based services to the police department.

GL Code	Description	Proposed FY22/23	Approved FY21/22
20-20-5206	Professional Services	10,000.00	