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Accrual Basis

City of Iowa Colony
Profit & Loss Budget vs. Actual
October 2020 through June 2021

	Oct '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Income				
4100 · GENERAL REVENUE				
4109 · Mixed Beverage Tax	436.15	2,000.00	-1,563.85	21.8%
4110 · City Sales Tax	303,529.76	350,000.00	-46,470.24	86.7%
4120 · Property Tax	1,950,946.14	1,164,165.53	786,780.61	167.6%
4121 · Delinquent Property Tax	28,328.34	35,000.00	-6,671.66	80.9%
4130 · Property Tax - TIF - 70%	730,282.19	0.00	730,282.19	100.0%
4131 · Delinquent Tax - TIF - 70%	1,190.16	0.00	1,190.16	100.0%
4132 · City Property TIF 30%	312,978.10	0.00	312,978.10	100.0%
4133 · City Property Delinquent TIF 30%	510.06	0.00	510.06	100.0%
4134 · Intermodel Ship. Container	3,316.49	2,000.00	1,316.49	165.8%
Total 4100 · GENERAL REVENUE	3,331,517.39	1,553,165.53	1,778,351.86	214.5%
4122 · OTHER REVENUE				
4124 · Accident Reports	100.00	0.00	100.00	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%
4126 · MUD 31 Annexation - Other	0.00	0.00	0.00	0.0%
Total 4126 · MUD 31 Annexation	0.00	500,000.00	-500,000.00	0.0%
4122 · OTHER REVENUE - Other	9,763.43	0.00	9,763.43	100.0%
Total 4122 · OTHER REVENUE	9,863.43	500,000.00	-490,136.57	2.0%
4125 · Arrest Fees	39.76	0.00	39.76	100.0%
4200 · BUILDING & CONSTRUCTION PERMITS				
4201 · Building Construction Permits	1,551,768.64	1,375,000.00	176,768.64	112.9%
4202 · Trade Fees	50,339.73	40,000.00	10,339.73	125.8%
4203 · Reinspection Fees	28,200.00	25,000.00	3,200.00	112.8%
4204 · Signs	500.00	2,500.00	-2,000.00	20.0%
4205 · Misc Permits	4,455.10	1,000.00	3,455.10	445.5%
4206 · Dirt Work Permits	0.00	1,500.00	-1,500.00	0.0%
4207 · Driveway Permits	1,150.00	3,000.00	-1,850.00	38.3%
4210 · Culvert Permit	300.00	1,000.00	-700.00	30.0%
4211 · Commercial Vehicle Permit	500.00	3,000.00	-2,500.00	16.7%
4212 · Park Use Permit	2,075.00			
4213 · Mobile Food Unit Permit	750.00			
Total 4200 · BUILDING & CONSTRUCTION PERMITS	1,640,038.47	1,452,000.00	188,038.47	113.0%
4300 · PLAT FEES				
4301 · Preliminary Plat Fees	71,040.00	75,000.00	-3,960.00	94.7%
4302 · Final Plat Fees	24,740.00	40,000.00	-15,260.00	61.9%
4303 · Abbreviated Plat Fees	10,540.00	2,000.00	8,540.00	527.0%
4304 · Plat Re-Check Fee	0.00	0.00	0.00	0.0%
4305 · Admin Fee- Early Plat Recording	21,371.23	300,000.00	-278,628.77	7.1%
Total 4300 · PLAT FEES	127,691.23	417,000.00	-289,308.77	30.6%

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4400 · ENGINEERING FEES				
4401 · Infrastructure Plan Review Fee	50,915.94	150,000.00	-99,084.06	33.9%
4402 · Recheck Fee	0.00	0.00	0.00	0.0%
4403 · Civil Site Plan Review Fee	127,119.60	300,000.00	-172,880.40	42.4%
4404 · Other	0.00	0.00	0.00	0.0%
Total 4400 · ENGINEERING FEES	178,035.54	450,000.00	-271,964.46	39.6%
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	94,155.20	110,000.00	-15,844.80	85.6%
4602 · Franchise Tax - Gas	0.00	20,000.00	-20,000.00	0.0%
4603 · Telecommunications Fee-Sales Tax	30,677.57	10,000.00	20,677.57	306.8%
4600 · FRANCHISE - Other	0.00	0.00	0.00	0.0%
Total 4600 · FRANCHISE	124,832.77	140,000.00	-15,167.23	89.2%
4700 · CITATIONS				
4701 · Citations / Warrants	300,416.53	200,000.00	100,416.53	150.2%
4702 · Delinquent Court Collection	0.00	5,000.00	-5,000.00	0.0%
4703 · Court Security Fee	5,726.34	2,000.00	3,726.34	286.3%
4704 · Court Technology Fee	5,306.83	2,500.00	2,806.83	212.3%
4700 · CITATIONS - Other	241.00			
Total 4700 · CITATIONS	311,690.70	209,500.00	102,190.70	148.8%
4800 · SPECIAL FUNDS				
4803 · Miscellaneous Grants	106,810.10	0.00	106,810.10	100.0%
4804 · Retainer Fees	39,179.99			
4805 · Park Reserves	0.00	35,000.00	-35,000.00	0.0%
Total 4800 · SPECIAL FUNDS	145,990.09	35,000.00	110,990.09	417.1%
4900 · INVESTMENT INCOME				
4910 · Interest Income	38.15	1,000.00	-961.85	3.8%
Total 4900 · INVESTMENT INCOME	38.15	1,000.00	-961.85	3.8%
Total Income	5,869,737.53	4,762,665.53	1,107,072.00	123.2%
Gross Profit	5,869,737.53	4,762,665.53	1,107,072.00	123.2%
Expense				
MUD 31 Expense	1,000,617.98			
UNKNOWN EXPENSE				
1105110 · Payroll Expenses	601.96	0.00	601.96	100.0%
Total UNKNOWN EXPENSE	601.96	0.00	601.96	100.0%

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10 - ADMINISTRATION				
10-5111 - Payroll - City Secretary	42,087.52	62,831.00	-20,743.48	67.0%
10-5112 - Payroll - Clerk	0.00	17,680.00	-17,680.00	0.0%
10-5113 - Payroll-City Manager	66,787.71	100,000.00	-33,212.29	66.8%
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	3,272.08	13,248.88	-9,976.80	24.7%
10-5127 - TMRS	4,996.54	18,202.06	-13,205.52	27.5%
10-5130 - Texas Workforce Commission	144.00	486.00	-342.00	29.6%
10-5132 - Insurance - Health	72.00	11,660.00	-11,588.00	0.6%
10-5200 - Professional Services	700.00	0.00	700.00	100.0%
10-5210 - Legal Delinquent Citations	0.00	0.00	0.00	0.0%
10-5211 - Legal	81,397.01	100,000.00	-18,602.99	81.4%
10-5212 - Audit	30,200.00	22,000.00	8,200.00	137.3%
10-5213 - Tax Appraisal & Collection	40.00	0.00	40.00	100.0%
10-5214 - Legislative & Admin Action	0.00	5,000.00	-5,000.00	0.0%
10-5219 - Management Professional Service	5,816.50	10,000.00	-4,183.50	58.2%
10-5220 - Website - Professional				
Website Domain	434.99	400.00	34.99	108.7%
10-5220 - Website - Professional - Other	2,500.00	5,500.00	-3,000.00	45.5%
Total 10-5220 - Website - Professional	2,934.99	5,900.00	-2,965.01	49.7%
10-5225 - Equipment Maintenance	277.00			
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	15,058.33	6,000.00	9,058.33	251.0%
10-5240 - Building Maintenance				
Prof Cleaning Services	8,550.00			
10-5240 - Building Maintenance - Other	8,663.67	50,000.00	-41,336.33	17.3%
Total 10-5240 - Building Maintenance	17,213.67	50,000.00	-32,786.33	34.4%
10-5245 - Technology	8,819.64	16,000.00	-7,180.36	55.1%
10-5246 - Software Maintenance / License	11,052.63	7,500.00	3,552.63	147.4%
10-5250 - Utilities	3,924.48	9,000.00	-5,075.52	43.6%
10-5260 - Equipment Rentals	2,409.41	3,000.00	-590.59	80.3%
10-5320 - Supplies / Printing	5,089.97	12,000.00	-6,910.03	42.4%
10-5321 - Postage	171.90	750.00	-578.10	22.9%
10-5322 - Advertising & Legal Notices	5,186.50	5,000.00	186.50	103.7%
10-5323 - Telephone Expense	11,598.51	10,000.00	1,598.51	116.0%
10-5325 - Miscellaneous	5,721.39	0.00	5,721.39	100.0%
10-5326 - Well Permit Fee	0.00	30.00	-30.00	0.0%
10-5411 - Travel & Training	1,831.03	2,400.00	-568.97	76.3%
10-5412 - Seminars/BCCA	100.00	1,200.00	-1,100.00	8.3%
10-5439 - Election Costs	5,564.20	8,000.00	-2,435.80	69.6%
10-5481 - Mayor's Special Expense	46.25	1,500.00	-1,453.75	3.1%
10-5495 - Dues	799.00	2,000.00	-1,201.00	40.0%
10-5630 - Equipment	2,122.10	500.00	1,622.10	424.4%
10-5710 - Insurance - Windstorm	8,492.50	7,500.00	992.50	113.2%
10-5720 - Insurance - Liability/Prop/ WC	18,235.25	20,000.00	-1,764.75	91.2%
10-5721 - Bank Fees	0.00	100.00	-100.00	0.0%
10-5722 - credit card fees	1,414.87	4,000.00	-2,585.13	35.4%
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%

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10-5730 · Building Renovations	0.00	0.00	0.00	0.0%
5113 · Payroll - Office Manager	0.00	0.00	0.00	0.0%
Total 10 · ADMINISTRATION	363,756.98	555,727.94	-191,970.96	65.5%
15 · FINANCE				
15-5112 · Payroll - Senior Accountant	52,645.89	70,004.00	-17,358.11	75.2%
15-5127 · TMRS	6,255.82	7,357.42	-1,101.60	85.0%
15-5128 · FICA	3,841.99	5,355.31	-1,513.32	71.7%
15-5129 · TWC	144.00	162.00	-18.00	88.9%
15-5130 · WC	0.00	3,052.00	-3,052.00	0.0%
15-5132 · Health Insurance	2,574.94	5,830.00	-3,255.06	44.2%
15-5320 · Supplies/Printing	342.69	2,000.00	-1,657.31	17.1%
15-5321 · Postage	93.15	200.00	-106.85	46.6%
15-5410 · Technology	782.39	8,000.00	-7,217.61	9.8%
15-5411 · Training & Travel	275.00	5,000.00	-4,725.00	5.5%
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	66,955.87	109,460.73	-42,504.86	61.2%
20 · POLICE DEPARTMENT				
20-5112 · Payroll - Police Chief	75,440.98	99,495.00	-24,054.02	75.8%
20-5113 · Payroll - Full Time Officer	308,777.21	490,614.50	-181,837.29	62.9%
20-5114 · Telecommunications Operator	0.00	17,680.00	-17,680.00	0.0%
20-5115 · Humane/Code Enf. Officer	30,174.20	41,600.00	-11,425.80	72.5%
20-5125 · Payroll - Overtime	11,471.45	10,000.00	1,471.45	114.7%
20-5126 · Professional Services	6,075.00	7,000.00	-925.00	86.8%
20-5127 · TMRS	52,904.27	73,810.63	-20,906.36	71.7%
20-5128 · FICA	30,970.18	53,725.15	-22,754.97	57.6%
20-5129 · TWC	1,871.98	2,106.00	-234.02	88.9%
20-5130 · WC	0.00	28,313.38	-28,313.38	0.0%
20-5131 · Certification Pay	10,153.80	42,100.00	-31,946.20	24.1%
20-5132 · Health Insurance	30,362.20	69,960.00	-39,597.80	43.4%
20-5320 · Supplies & Printing	1,934.17	3,500.00	-1,565.83	55.3%
20-5321 · Postage	102.10	100.00	2.10	102.1%
20-5322 · Recruiting and Hiring Expenses	1,076.96	1,500.00	-423.04	71.8%
20-5324 · Cell Phone	4,247.32	7,000.00	-2,752.68	60.7%
20-5325 · Miscellaneous	1,711.99	4,900.00	-3,188.01	34.9%
20-5326 · Uniforms	4,661.12	7,500.00	-2,838.88	62.1%
20-5327 · Charitable	0.00	0.00	0.00	0.0%
20-5410 · Technology	10,139.54	18,000.00	-7,860.46	56.3%
20-5411 · Travel & Training	-3,160.41	5,000.00	-8,160.41	-63.2%
20-5412 · Radio Service	3,618.00	3,300.00	318.00	109.6%
20-5413 · Radio Equipment	1,314.03	2,000.00	-685.97	65.7%
20-5415 · Building Maintenance	1,780.98	2,600.00	-819.02	68.5%
20-5450 · Vehicle Equipment	-869.00	5,000.00	-5,869.00	-17.4%
20-5495 · Association Dues	838.88	1,000.00	-161.12	83.9%
20-5496 · Dues - TCLDS	0.00	0.00	0.00	0.0%
20-5497 · Animal Control	3,112.50	2,000.00	1,112.50	155.6%
20-5498 · Hospital Expense - Suspects	0.00	1,000.00	-1,000.00	0.0%
20-5499 · Investigations	1,106.09	2,900.00	-1,793.91	38.1%
20-5724 · Longevity Pay	300.00	300.00	0.00	100.0%
20-5810 · Vehicle Insurance	6,340.00	5,000.00	1,340.00	126.8%

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20-5820 · Vehicle Repairs & Maint	7,007.39	13,000.00	-5,992.61	53.9%
20-5830 · Fuel	18,776.39	30,000.00	-11,223.61	62.6%
20-5840 · Equipment	6,614.12	10,000.00	-3,385.88	66.1%
20-5850 · Vehicle Replacement Fund	0.00	47,200.00	-47,200.00	0.0%
20-8000 · Emergency Management	2,855.78			
Total 20 · POLICE DEPARTMENT	631,709.22	1,109,204.66	-477,495.44	57.0%
25 · MUNICIPAL COURT				
25-5112 · Payroll- Municipal Court Clerk	33,856.84	45,001.00	-11,144.16	75.2%
25-5125 · Payroll - Clerk Overtime	2,500.09	2,500.00	0.09	100.0%
25-5127 · TMRS	4,853.45	5,118.48	-265.03	94.8%
25-5128 · FICA	2,725.62	3,725.63	-1,000.01	73.2%
25-5129 · TWC	154.32	162.00	-7.68	95.3%
25-5130 · WC	0.00	1,962.04	-1,962.04	0.0%
25-5131 · Certification Pay	923.00	1,200.00	-277.00	76.9%
25-5132 · Health Insurance	2,575.47	5,830.00	-3,254.53	44.2%
25-5210 · Legal Delinquent Citations	0.00	5,000.00	-5,000.00	0.0%
25-5216 · Judge Court Fees	12,425.00	25,000.00	-12,575.00	49.7%
25-5217 · Prosecutor Fees	42,525.00	35,500.00	7,025.00	119.8%
25-5218 · Interpreter	464.99	1,500.00	-1,035.01	31.0%
25-5219 · Professional Services - Muni Co	16,287.50	10,000.00	6,287.50	162.9%
25-5222 · Court Security Exp.	558.61	0.00	558.61	100.0%
25-5223 · Court Technology Exp.	1,396.42	0.00	1,396.42	100.0%
25-5315 · Payroll - Clerk	2,548.02	0.00	2,548.02	100.0%
25-5321 · Postage	62.80	500.00	-437.20	12.6%
25-5411 · Travel & Training	255.00	1,000.00	-745.00	25.5%
25-5414 · Jury Trial Expense	0.00	1,500.00	-1,500.00	0.0%
25-5415 · State Criminal Cost & Fees	124,079.73	80,000.00	44,079.73	155.1%
25-5500 · Supplies & Equipment	1,089.94	4,200.00	-3,110.06	26.0%
25-5730 · Contract Services	6,261.00	4,735.12	1,525.88	132.2%
Total 25 · MUNICIPAL COURT	255,542.80	234,434.27	21,108.53	109.0%
30 · PUBLIC WORKS DEPARTMENT				
30-5115 · Payroll - Public Works	40,387.10	55,000.00	-14,612.90	73.4%
30-5125 · Payroll - Public Works Overtime	2,879.99	2,000.00	879.99	144.0%
30-5127 · TMRS	5,417.08	5,990.70	-573.62	90.4%
30-5128 · FICA	2,983.86	4,600.00	-1,616.14	64.9%
30-5129 · TWC	144.00	162.00	-18.00	88.9%
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	4,043.50	5,830.00	-1,786.50	69.4%
30-5320 · Supplies	3,023.18	7,440.00	-4,416.82	40.6%
30-5326 · Uniforms	10.81			
30-5451 · Roads./ Bridges/ Drainage	8,939.59	325,000.00	-316,060.41	2.8%
30-5452 · Mowing Roads	42,400.00	60,000.00	-17,600.00	70.7%
30-5454 · Bridge Replacement	0.00	30,000.00	-30,000.00	0.0%
30-5455 · Signs & Postings	5,007.75	8,000.00	-2,992.25	62.6%
30-5456 · Public Works Maintenance	11,275.84	25,000.00	-13,724.16	45.1%
30-5461 · Park Improvements	0.00	35,000.00	-35,000.00	0.0%
30-5462 · Park Maintenance	44,711.55	70,000.00	-25,288.45	63.9%
30-5810 · Vehicle Insurance	553.50			
30-5820 · Vehicle Repairs & Maint	1,966.71	6,800.00	-4,833.29	28.9%
30-5830 · Fuel	2,339.19	5,000.00	-2,660.81	46.8%
30-5840 · Equipment	17,324.27	24,000.00	-6,675.73	72.2%

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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	193,407.92	680,722.70	-487,314.78	28.4%
35 · COMMUNITY DEVELOPMENT				
35-5111 · Payroll-Building Official	51,947.97	80,000.00	-28,052.03	64.9%
35-5112 · Payroll-Permits Clerk	29,260.00	40,040.00	-10,780.00	73.1%
35-5125 · Payroll-Clerk Overtime	826.45	1,500.00	-673.55	55.1%
35-5127 · TMRS	9,780.14	12,773.85	-2,993.71	76.6%
35-5128 · FICA	5,894.38	9,297.81	-3,403.43	63.4%
35-5129 · TWC	432.00	324.00	108.00	133.3%
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	8,284.56	8,745.00	-460.44	94.7%
35-5212 · Early Platting Escrow Exp. INV	31,343.99	0.00	31,343.99	100.0%
35-5214 · Engineering Services				
35-5216 · Platting	92,181.14	150,000.00	-57,818.86	61.5%
35-5217 · Plan Review	40,669.62	100,000.00	-59,330.38	40.7%
35-5218 · Permits/Inspections	116,261.79	195,000.00	-78,738.21	59.6%
35-5214 · Engineering Services - Other	50,065.40	80,000.00	-29,934.60	62.6%
Total 35-5214 · Engineering Services	299,177.95	525,000.00	-225,822.05	57.0%
35-5215 · Building Inspector Fees	623,601.00	295,500.00	328,101.00	211.0%
35-5219 · Professional Services - Plannin	26,018.96	85,000.00	-58,981.04	30.6%
35-5220 · TIF Fund (70% of TIF revenue t	711,539.25	0.00	711,539.25	100.0%
35-5221 · ICVFD Contract Services/Equip	0.00	6,000.00	-6,000.00	0.0%
35-5246 · Software Subscription/License	3,502.28			
35-5320 · Supplies	2,106.75			
35-5326 · Uniforms	4,055.87			
35-5410 · Technology	1,171.37			
35-5455 · Signage & Postings	322.50	4,000.00	-3,677.50	8.1%
35-5722 · Credit Card Fees	10,642.28	10,000.00	642.28	106.4%
35-5724 · Longevity Pay	120.00	240.00	-120.00	50.0%
35-5820 · Vehicle Repairs & Maint	3,580.39			
35-5830 · Fuel	750.05			
35-5840 · Equipment	8,937.28			
35-5850 · Vehicle Replacement Fund	0.00	3,500.00	-3,500.00	0.0%
Total 35 · COMMUNITY DEVELOPMENT	1,833,295.42	1,087,634.71	745,660.71	168.6%
90 · CAPITAL AND PLANNING PROJECTS				
City Hall Remodel	2,300.00			
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	5,212.31	0.00	5,212.31	100.0%
990 · Contingency	0.00	35,000.00	-35,000.00	0.0%
991 · PD - Vehicle	15,000.00	35,000.00	-20,000.00	42.9%
992 · PW Loader/Backhoe/Brush Truck	0.00	20,000.00	-20,000.00	0.0%
993 · Planning Projects	44,975.00	200,000.00	-155,025.00	22.5%
994 · Public Works Vehicle	0.00	0.00	0.00	0.0%
90 · CAPITAL AND PLANNING PROJECTS - Other	0.00	175,000.00	-175,000.00	0.0%
Total 90 · CAPITAL AND PLANNING PROJECTS	67,487.31	965,000.00	-897,512.69	7.0%

City of Iowa Colony
Profit & Loss Budget vs. Actual
October 2020 through June 2021

	Oct '20 - Jun 21	Budget	\$ Over Budget	% of Budget
95 · BOND				
95-6100 · Interest Expense	18,276.98			
Total 95 · BOND	18,276.98			
Total Expense	4,431,652.44	4,742,185.01	-310,532.57	93.5%
Net Income	1,438,085.09	20,480.52	1,417,604.57	7,021.7%