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04/16/21

Accrual Basis

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

	Oct '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Income				
4100 · GENERAL REVENUE				
4109 · Mixed Beverage Tax	431.09	2,000.00	-1,568.91	21.6%
4110 · City Sales Tax	190,953.94	350,000.00	-159,046.06	54.6%
4120 · Property Tax	1,910,598.29	1,164,165.53	746,432.76	164.1%
4121 · Delinquent Property Tax	15,733.11	35,000.00	-19,266.89	45.0%
4130 · Property Tax - TIF - 70%	719,301.18	0.00	719,301.18	100.0%
4131 · Delinquent Tax - TIF - 70%	689.26	0.00	689.26	100.0%
4132 · City Property TIF 30%	308,271.96	0.00	308,271.96	100.0%
4133 · City Property Delinquent TIF 30%	295.39	0.00	295.39	100.0%
4134 · Intermodel Ship. Container	891.00	2,000.00	-1,109.00	44.6%
Total 4100 · GENERAL REVENUE	3,147,165.22	1,553,165.53	1,593,999.69	202.6%
4122 · OTHER REVENUE				
4124 · Accident Reports	40.00	0.00	40.00	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	4,294.44	0.00	4,294.44	100.0%
Total 4122 · OTHER REVENUE	4,334.44	500,000.00	-495,665.56	0.9%
4125 · Arrest Fees	39.76	0.00	39.76	100.0%
4200 · BUILDING & CONSTRUCTION PERMITS				
4201 · Building Construction Permits	887,515.55	1,375,000.00	-487,484.45	64.5%
4202 · Trade Fees	20,495.44	40,000.00	-19,504.56	51.2%
4203 · Reinspection Fees	18,825.00	25,000.00	-6,175.00	75.3%
4204 · Signs	200.00	2,500.00	-2,300.00	8.0%
4205 · Misc Permits	2,545.10	1,000.00	1,545.10	254.5%
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	150.00	1,000.00	-850.00	15.0%
4211 · Commercial Vehicle Permit	500.00	3,000.00	-2,500.00	16.7%
4212 · Park Use Permit	1,130.00			
4213 · Mobile Food Unit Permit	750.00			
Total 4200 · BUILDING & CONSTRUCTION PERMITS	933,261.09	1,452,000.00	-518,738.91	64.3%
4300 · PLAT FEES				
4301 · Preliminary Plat Fees	7,140.00	75,000.00	-67,860.00	9.5%
4302 · Final Plat Fees	20,950.00	40,000.00	-19,050.00	52.4%
4303 · Abbreviated Plat Fees	9,750.00	2,000.00	7,750.00	487.5%
4304 · Plat Re-Check Fee	0.00	0.00	0.00	0.0%
4305 · Admin Fee- Early Plat Recording	10,153.42	300,000.00	-289,846.58	3.4%
Total 4300 · PLAT FEES	47,993.42	417,000.00	-369,006.58	11.5%

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4400 · ENGINEERING FEES				
4401 · Infrastructure Plan Review Fee	24,518.40	150,000.00	-125,481.60	16.3%
4402 · Recheck Fee	0.00	0.00	0.00	0.0%
4403 · Civil Site Plan Review Fee	102,628.66	300,000.00	-197,371.34	34.2%
4404 · Other	0.00	0.00	0.00	0.0%
Total 4400 · ENGINEERING FEES	127,147.06	450,000.00	-322,852.94	28.3%
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	151.64	10,000.00	-9,848.36	1.5%
4600 · FRANCHISE - Other	0.00	0.00	0.00	0.0%
Total 4600 · FRANCHISE	94,306.84	140,000.00	-45,693.16	67.4%
4700 · CITATIONS				
4701 · Citations / Warrants	193,186.94	200,000.00	-6,813.06	96.6%
4702 · Delinquent Court Collection	0.00	5,000.00	-5,000.00	0.0%
4703 · Court Security Fee	3,477.21	2,000.00	1,477.21	173.9%
4704 · Court Technology Fee	3,455.30	2,500.00	955.30	138.2%
4700 · CITATIONS - Other	241.00			
Total 4700 · CITATIONS	200,360.45	209,500.00	-9,139.55	95.6%
4800 · SPECIAL FUNDS				
4803 · Miscellaneous Grants	7,926.48	0.00	7,926.48	100.0%
4805 · Park Reserves	0.00	35,000.00	-35,000.00	0.0%
Total 4800 · SPECIAL FUNDS	7,926.48	35,000.00	-27,073.52	22.6%
4900 · INVESTMENT INCOME				
4910 · Interest Income	35.31	1,000.00	-964.69	3.5%
Total 4900 · INVESTMENT INCOME	35.31	1,000.00	-964.69	3.5%
Total Income	4,562,570.07	4,762,665.53	-200,095.46	95.8%
Gross Profit	4,562,570.07	4,762,665.53	-200,095.46	95.8%
Expense				
MUD 31 Expense	1,000,617.98			
UNKNOWN EXPENSE				
1105110 · Payroll Expenses	413.84	0.00	413.84	100.0%
Total UNKNOWN EXPENSE	413.84	0.00	413.84	100.0%

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10 - ADMINISTRATION				
10-5111 - Payroll - City Secretary	27,750.00	62,831.00	-35,081.00	44.2%
10-5112 - Payroll - Clerk	0.00	17,680.00	-17,680.00	0.0%
10-5113 - Payroll-City Manager	36,798.45	100,000.00	-63,201.55	36.8%
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	2,175.26	13,248.88	-11,073.62	16.4%
10-5127 - TMRS	3,489.65	18,202.06	-14,712.41	19.2%
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	0.00	0.00	0.00	0.0%
10-5210 - Legal Delinquent Citations	0.00	0.00	0.00	0.0%
10-5211 - Legal	39,022.28	100,000.00	-60,977.72	39.0%
10-5212 - Audit	14,018.00	22,000.00	-7,982.00	63.7%
10-5213 - Tax Appraisal & Collection	0.00	0.00	0.00	0.0%
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	10,527.74	6,000.00	4,527.74	175.5%
10-5240 - Building Maintenance				
Prof Cleaning Services	5,400.00			
10-5240 - Building Maintenance - Other	4,689.31	50,000.00	-45,310.69	9.4%
Total 10-5240 - Building Maintenance	10,089.31	50,000.00	-39,910.69	20.2%
10-5245 - Technology	7,205.64	16,000.00	-8,794.36	45.0%
10-5246 - Software Maintenance / License	7,277.64	7,500.00	-222.36	97.0%
10-5250 - Utilities	2,781.51	9,000.00	-6,218.49	30.9%
10-5260 - Equipment Rentals	1,337.09	3,000.00	-1,662.91	44.6%
10-5320 - Supplies / Printing	2,685.25	12,000.00	-9,314.75	22.4%
10-5321 - Postage	157.90	750.00	-592.10	21.1%
10-5322 - Advertising & Legal Notices	2,437.30	5,000.00	-2,562.70	48.7%
10-5323 - Telephone Expense	8,284.46	10,000.00	-1,715.54	82.8%
10-5325 - Miscellaneous	2,591.11	0.00	2,591.11	100.0%
10-5326 - Well Permit Fee	0.00	30.00	-30.00	0.0%
10-5411 - Travel & Training	1,606.03	2,400.00	-793.97	66.9%
10-5412 - Seminars/BCCA	0.00	1,200.00	-1,200.00	0.0%
10-5439 - Election Costs	3,561.94	8,000.00	-4,438.06	44.5%
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	2,122.10	500.00	1,622.10	424.4%
10-5710 - Insurance - Windstorm	911.00	7,500.00	-6,589.00	12.1%
10-5720 - Insurance - Liability/Prop/ WC	14,705.50	20,000.00	-5,294.50	73.5%
10-5721 - Bank Fees	0.00	100.00	-100.00	0.0%
10-5722 - credit card fees	435.14	4,000.00	-3,564.86	10.9%
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	211,621.61	555,727.94	-344,106.33	38.1%
15 · FINANCE				
15-5112 · Payroll - Senior Accountant	35,000.04	70,004.00	-35,003.96	50.0%
15-5127 · TMRS	4,401.25	7,357.42	-2,956.17	59.8%
15-5128 · FICA	2,553.61	5,355.31	-2,801.70	47.7%
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	2,726.40	5,830.00	-3,103.60	46.8%
15-5320 · Supplies/Printing	236.30	2,000.00	-1,763.70	11.8%
15-5321 · Postage	71.50	200.00	-128.50	35.8%
15-5410 · Technology	707.39	8,000.00	-7,292.61	8.8%
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	45,840.49	109,460.73	-63,620.24	41.9%
20 · POLICE DEPARTMENT				
20-5112 · Payroll - Police Chief	49,741.32	99,495.00	-49,753.68	50.0%
20-5113 · Payroll - Full Time Officer	195,383.59	490,614.50	-295,230.91	39.8%
20-5114 · Telecommunications Operator	0.00	17,680.00	-17,680.00	0.0%
20-5115 · Humane/Code Enf. Officer	19,154.10	41,600.00	-22,445.90	46.0%
20-5125 · Payroll - Overtime	7,731.19	10,000.00	-2,268.81	77.3%
20-5126 · Professional Services	5,650.00	7,000.00	-1,350.00	80.7%
20-5127 · TMRS	36,656.50	73,810.63	-37,154.13	49.7%
20-5128 · FICA	19,226.68	53,725.15	-34,498.47	35.8%
20-5129 · TWC	1,790.26	2,106.00	-315.74	85.0%
20-5130 · WC	0.00	28,313.38	-28,313.38	0.0%
20-5131 · Certification Pay	6,599.97	42,100.00	-35,500.03	15.7%
20-5132 · Health Insurance	21,705.51	69,960.00	-48,254.49	31.0%
20-5320 · Supplies & Printing	1,658.81	3,500.00	-1,841.19	47.4%
20-5321 · Postage	95.10	100.00	-4.90	95.1%
20-5322 · Recruiting and Hiring Expenses	679.16	1,500.00	-820.84	45.3%
20-5324 · Cell Phone	2,644.60	7,000.00	-4,355.40	37.8%
20-5325 · Miscellaneous	993.85	4,900.00	-3,906.15	20.3%
20-5326 · Uniforms	3,135.01	7,500.00	-4,364.99	41.8%
20-5327 · Charitable	0.00	0.00	0.00	0.0%
20-5410 · Technology	3,907.81	18,000.00	-14,092.19	21.7%
20-5411 · Travel & Training	862.57	5,000.00	-4,137.43	17.3%
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	1,700.80	2,600.00	-899.20	65.4%
20-5450 · Vehicle Equipment	-869.00	5,000.00	-5,869.00	-17.4%
20-5495 · Association Dues	638.88	1,000.00	-361.12	63.9%
20-5496 · Dues - TCLDS	0.00	0.00	0.00	0.0%
20-5497 · Animal Control	2,642.50	2,000.00	642.50	132.1%
20-5498 · Hospital Expense - Suspects	0.00	1,000.00	-1,000.00	0.0%
20-5499 · Investigations	846.51	2,900.00	-2,053.49	29.2%
20-5724 · Longevity Pay	300.00	300.00	0.00	100.0%
20-5810 · Vehicle Insurance	4,341.00	5,000.00	-659.00	86.8%

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20-5820 · Vehicle Repairs & Maint	3,553.27	13,000.00	-9,446.73	27.3%
20-5830 · Fuel	11,012.76	30,000.00	-18,987.24	36.7%
20-5840 · Equipment	3,514.06	10,000.00	-6,485.94	35.1%
20-5850 · Vehicle Replacement Fund	0.00	47,200.00	-47,200.00	0.0%
20-8000 · Emergency Management	435.78			
Total 20 · POLICE DEPARTMENT	410,664.62	1,109,204.66	-698,540.04	37.0%
25 · MUNICIPAL COURT				
25-5112 · Payroll- Municipal Court Clerk	18,895.24	45,001.00	-26,105.76	42.0%
25-5125 · Payroll - Clerk Overtime	1,903.72	2,500.00	-596.28	76.1%
25-5127 · TMRS	3,150.11	5,118.48	-1,968.37	61.5%
25-5128 · FICA	1,510.30	3,725.63	-2,215.33	40.5%
25-5129 · TWC	144.00	162.00	-18.00	88.9%
25-5130 · WC	0.00	1,962.04	-1,962.04	0.0%
25-5131 · Certification Pay	599.95	1,200.00	-600.05	50.0%
25-5132 · Health Insurance	2,715.29	5,830.00	-3,114.71	46.6%
25-5210 · Legal Delinquent Citations	0.00	5,000.00	-5,000.00	0.0%
25-5216 · Judge Court Fees	8,750.00	25,000.00	-16,250.00	35.0%
25-5217 · Prosecutor Fees	29,850.00	35,500.00	-5,650.00	84.1%
25-5218 · Interpreter	200.01	1,500.00	-1,299.99	13.3%
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.	0.00	0.00	0.00	0.0%
25-5315 · Payroll - Clerk	1,899.12	0.00	1,899.12	100.0%
25-5321 · Postage	27.80	500.00	-472.20	5.6%
25-5411 · Travel & Training	155.00	1,000.00	-845.00	15.5%
25-5414 · Jury Trial Expense	0.00	1,500.00	-1,500.00	0.0%
25-5415 · State Criminal Cost & Fees	80,037.90	80,000.00	37.90	100.0%
25-5500 · Supplies & Equipment	238.59	4,200.00	-3,961.41	5.7%
25-5730 · Contract Services	5,761.00	4,735.12	1,025.88	121.7%
Total 25 · MUNICIPAL COURT	172,684.14	234,434.27	-61,750.13	73.7%
30 · PUBLIC WORKS DEPARTMENT				
30-5115 · Payroll - Public Works	25,382.40	55,000.00	-29,617.60	46.1%
30-5125 · Payroll - Public Works Overtime	1,949.30	2,000.00	-50.70	97.5%
30-5127 · TMRS	3,742.27	5,990.70	-2,248.43	62.5%
30-5128 · FICA	1,830.81	4,600.00	-2,769.19	39.8%
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	2,715.29	5,830.00	-3,114.71	46.6%
30-5320 · Supplies	1,290.49	7,440.00	-6,149.51	17.3%
30-5326 · Uniforms	10.81			
30-5451 · Roads./ Bridges/ Drainage	3,817.00	325,000.00	-321,183.00	1.2%
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	4,201.79	8,000.00	-3,798.21	52.5%
30-5456 · Public Works Maintenance	7,660.74	25,000.00	-17,339.26	30.6%
30-5461 · Park Improvements	0.00	35,000.00	-35,000.00	0.0%
30-5462 · Park Maintenance	24,468.02	70,000.00	-45,531.98	35.0%
30-5810 · Vehicle Insurance	369.00			
30-5820 · Vehicle Repairs & Maint	1,437.27	6,800.00	-5,362.73	21.1%
30-5830 · Fuel	1,283.88	5,000.00	-3,716.12	25.7%
30-5840 · Equipment	14,747.27	24,000.00	-9,252.73	61.4%

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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	116,250.34	680,722.70	-564,472.36	17.1%
35 · COMMUNITY DEVELOPMENT				
35-5111 · Payroll-Building Official	32,291.70	80,000.00	-47,708.30	40.4%
35-5112 · Payroll-Permits Clerk	18,480.00	40,040.00	-21,560.00	46.2%
35-5125 · Payroll-Clerk Overtime	667.61	1,500.00	-832.39	44.5%
35-5127 · TMRS	6,564.59	12,773.85	-6,209.26	51.4%
35-5128 · FICA	3,629.86	9,297.81	-5,667.95	39.0%
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	5,593.15	8,745.00	-3,151.85	64.0%
35-5212 · Early Platting Escrow Exp. INV	0.00	0.00	0.00	0.0%
35-5214 · Engineering Services				
35-5216 · Platting	37,442.74	150,000.00	-112,557.26	25.0%
35-5217 · Plan Review	20,461.62	100,000.00	-79,538.38	20.5%
35-5218 · Permits/Inspections	92,360.74	195,000.00	-102,639.26	47.4%
35-5214 · Engineering Services - Other	34,394.25	80,000.00	-45,605.75	43.0%
Total 35-5214 · Engineering Services	184,659.35	525,000.00	-340,340.65	35.2%
35-5215 · Building Inspector Fees	399,994.97	295,500.00	104,494.97	135.4%
35-5219 · Professional Services - Plannin	17,177.06	85,000.00	-67,822.94	20.2%
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	1,753.74			
35-5326 · Uniforms	2,796.04			
35-5455 · Signage & Postings	322.50	4,000.00	-3,677.50	8.1%
35-5722 · Credit Card Fees	10,712.90	10,000.00	712.90	107.1%
35-5724 · Longevity Pay	120.00	240.00	-120.00	50.0%
35-5820 · Vehicle Repairs & Maint	1,221.39			
35-5830 · Fuel	347.74			
35-5840 · Equipment	8,229.57			
35-5850 · Vehicle Replacement Fund	0.00	3,500.00	-3,500.00	0.0%
Total 35 · COMMUNITY DEVELOPMENT	1,410,035.70	1,087,634.71	322,400.99	129.6%
90 · CAPITAL AND PLANNING PROJECTS				
City Hall Remodel	4,821.00			
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	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	44,975.00	200,000.00	-155,025.00	22.5%

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Accrual Basis

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

	Oct '20 - Mar 21	Budget	\$ Over Budget	% of Budget
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	55,008.31	965,000.00	-909,991.69	5.7%
Total Expense	3,423,137.03	4,742,185.01	-1,319,047.98	72.2%
Net Income	1,139,433.04	20,480.52	1,118,952.52	5,563.5%