

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

	Oct - Nov 20	Budget	\$ Over Budget	% of Budget
Income				
4100 · GENERAL REVENUE				
4109 · Mixed Beverage Tax	158.47	2,000.00	-1,841.53	7.9%
4110 · City Sales Tax	57,742.74	350,000.00	-292,257.26	16.5%
4120 · Property Tax	73,205.33	1,164,165.53	-1,090,960.20	6.3%
4121 · Delinquent Property Tax	6,357.06	35,000.00	-28,642.94	18.2%
4130 · Property Tax - TIF - 70%	22,754.54	0.00	22,754.54	100.0%
4131 · Delinquent Tax - TIF - 70%	1.28	0.00	1.28	100.0%
4132 · City Property TIF 30%	9,751.96	0.00	9,751.96	100.0%
4133 · City Property Delinquent TIF 30%	0.55	0.00	0.55	100.0%
4134 · Intermodel Ship. Container	891.00	2,000.00	-1,109.00	44.6%
Total 4100 · GENERAL REVENUE	170,862.93	1,553,165.53	-1,382,302.60	11.0%
4122 · OTHER REVENUE				
4124 · Accident Reports	25.00	0.00	25.00	100.0%
4126 · MUD 31 Annexation				
MUD 31 Pub. Safety Contr.	0.00	250,000.00	-250,000.00	0.0%
MUD 32 Pub. Safety Contr.	0.00	250,000.00	-250,000.00	0.0%
Total 4126 · MUD 31 Annexation	0.00	500,000.00	-500,000.00	0.0%
4122 · OTHER REVENUE - Other	2,204.26	0.00	2,204.26	100.0%
Total 4122 · OTHER REVENUE	2,229.26	500,000.00	-497,770.74	0.4%
4125 · Arrest Fees	13.92	0.00	13.92	100.0%
4200 · BUILDING & CONSTRUCTION PERMITS				
4201 · Building Construction Permits	322,271.34	1,375,000.00	-1,052,728.66	23.4%
4202 · Trade Fees	6,458.60	40,000.00	-33,541.40	16.1%
4203 · Reinspection Fees	5,775.00	25,000.00	-19,225.00	23.1%
4204 · Signs	0.00	2,500.00	-2,500.00	0.0%
4205 · Misc Permits	1,506.10	1,000.00	506.10	150.6%
4206 · Dirt Work Permits	0.00	1,500.00	-1,500.00	0.0%
4207 · Driveway Permits	1,000.00	3,000.00	-2,000.00	33.3%
4210 · Culvert Permit	0.00	1,000.00	-1,000.00	0.0%
4211 · Commercial Vehicle Permit	500.00	3,000.00	-2,500.00	16.7%
4212 · Park Use Permit	30.00			
Total 4200 · BUILDING & CONSTRUCTION PERMITS	337,541.04	1,452,000.00	-1,114,458.96	23.2%
4300 · PLAT FEES				
4301 · Preliminary Plat Fees	4,710.00	75,000.00	-70,290.00	6.3%
4302 · Final Plat Fees	0.00	40,000.00	-40,000.00	0.0%
4303 · Abbreviated Plat Fees	1,500.00	2,000.00	-500.00	75.0%
4304 · Plat Re-Check Fee	0.00	0.00	0.00	0.0%
4305 · Admin Fee- Early Plat Recording	0.00	300,000.00	-300,000.00	0.0%
Total 4300 · PLAT FEES	6,210.00	417,000.00	-410,790.00	1.5%
4400 · ENGINEERING FEES				
4401 · Infrastructure Plan Review Fee	4,000.00	150,000.00	-146,000.00	2.7%
4402 · Recheck Fee	0.00	0.00	0.00	0.0%
4403 · Civil Site Plan Review Fee	15,560.88	300,000.00	-284,439.12	5.2%
Total 4400 · ENGINEERING FEES	19,560.88	450,000.00	-430,439.12	4.3%

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4500 · ZONING FEES				
4501 · Rezoning Fees	0.00	3,000.00	-3,000.00	0.0%
4502 · Misc Zoning Fees	0.00	0.00	0.00	0.0%
4503 · Specific Use Permit	0.00	2,000.00	-2,000.00	0.0%
Total 4500 · ZONING FEES	0.00	5,000.00	-5,000.00	0.0%
4600 · FRANCHISE				
4601 · Franchise Tax - Electric	0.00	110,000.00	-110,000.00	0.0%
4602 · Franchise Tax - Gas	0.00	20,000.00	-20,000.00	0.0%
4603 · Telecommunications Fee-Sales Tax	84.53	10,000.00	-9,915.47	0.8%
4600 · FRANCHISE - Other	0.00	0.00	0.00	0.0%
Total 4600 · FRANCHISE	84.53	140,000.00	-139,915.47	0.1%
4700 · CITATIONS				
4701 · Citations / Warrants	56,597.33	200,000.00	-143,402.67	28.3%
4702 · Delinquent Court Collection	465.00	5,000.00	-4,535.00	9.3%
4703 · Court Security Fee	556.93	2,000.00	-1,443.07	27.8%
4704 · Court Technology Fee	990.09	2,500.00	-1,509.91	39.6%
4700 · CITATIONS - Other	241.00			
Total 4700 · CITATIONS	58,850.35	209,500.00	-150,649.65	28.1%
4800 · SPECIAL FUNDS				
4803 · Miscellaneous Grants	5,920.50			
4805 · Park Reserves	0.00	35,000.00	-35,000.00	0.0%
Total 4800 · SPECIAL FUNDS	5,920.50	35,000.00	-29,079.50	16.9%
4900 · INVESTMENT INCOME				
4910 · Interest Income	18.97	1,000.00	-981.03	1.9%
Total 4900 · INVESTMENT INCOME	18.97	1,000.00	-981.03	1.9%
Total Income	601,292.38	4,762,665.53	-4,161,373.15	12.6%
Gross Profit	601,292.38	4,762,665.53	-4,161,373.15	12.6%
Expense				
UNKNOWN EXPENSE				
1105110 · Payroll Expenses	147.13	0.00	147.13	100.0%
Total UNKNOWN EXPENSE	147.13	0.00	147.13	100.0%
10 · ADMINISTRATION				
10-5111 · Payroll - City Secretary	9,250.00	62,831.00	-53,581.00	14.7%
10-5112 · Payroll - Clerk	0.00	17,680.00	-17,680.00	0.0%
10-5113 · Payroll-City Manager	6,920.00	100,000.00	-93,080.00	6.9%
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	721.39	13,248.88	-12,527.49	5.4%
10-5127 · TMRS	1,354.21	18,202.06	-16,847.85	7.4%
10-5130 · Texas Workforce Commission	0.00	486.00	-486.00	0.0%
10-5132 · Insurance - Health	0.00	11,660.00	-11,660.00	0.0%
10-5200 · Professional Services	0.00	0.00	0.00	0.0%
10-5210 · Legal Delinquent Citations	0.00	0.00	0.00	0.0%
10-5211 · Legal	6,402.40	100,000.00	-93,597.60	6.4%

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10-5212 · Audit	1,718.00	22,000.00	-20,282.00	7.8%
10-5213 · Tax Appraisal & Collection	0.00	0.00	0.00	0.0%
10-5219 · Management Professional Service	5,816.50	10,000.00	-4,183.50	58.2%
10-5220 · Website - Professional				
Website Domain	34.99	400.00	-365.01	8.7%
10-5220 · Website - Professional - Other	2,500.00	5,500.00	-3,000.00	45.5%
Total 10-5220 · Website - Professional	2,534.99	5,900.00	-3,365.01	43.0%
10-5227 · Hosting BCCA Meeting	0.00	0.00	0.00	0.0%
10-5228 · Property Taxes Collection Fee	0.00	7,000.00	-7,000.00	0.0%
10-5229 · BCAD Fee	0.00	6,000.00	-6,000.00	0.0%
10-5240 · Building Maintenance				
Prof Cleaning Services	1,350.00			
10-5240 · Building Maintenance - Other	4,305.24	50,000.00	-45,694.76	8.6%
Total 10-5240 · Building Maintenance	5,655.24	50,000.00	-44,344.76	11.3%
10-5245 · Technology	4,069.64	16,000.00	-11,930.36	25.4%
10-5246 · Software Maintenance / License	1,495.15	7,500.00	-6,004.85	19.9%
10-5250 · Utilities	506.81	9,000.00	-8,493.19	5.6%
10-5260 · Equipment Rentals	542.78	3,000.00	-2,457.22	18.1%
10-5320 · Supplies / Printing	867.86	12,000.00	-11,132.14	7.2%
10-5321 · Postage	63.85	750.00	-686.15	8.5%
10-5322 · Advertising & Legal Notices	1,764.50	5,000.00	-3,235.50	35.3%
10-5323 · Telephone Expense	3,922.31	10,000.00	-6,077.69	39.2%
10-5325 · Miscellaneous	0.00	0.00	0.00	0.0%
10-5326 · Well Permit Fee	0.00	30.00	-30.00	0.0%
10-5411 · Travel & Training	300.00	2,400.00	-2,100.00	12.5%
10-5412 · Seminars/BCCA	0.00	1,200.00	-1,200.00	0.0%
10-5439 · Election Costs	0.00	8,000.00	-8,000.00	0.0%
10-5481 · Mayor's Special Expense	26.82	1,500.00	-1,473.18	1.8%
10-5495 · Dues	0.00	2,000.00	-2,000.00	0.0%
10-5630 · Equipment	1,619.16	500.00	1,119.16	323.8%
10-5710 · Insurance - Windstorm	455.50	7,500.00	-7,044.50	6.1%
10-5720 · Insurance - Liability/Prop/ WC	3,529.75	20,000.00	-16,470.25	17.6%
10-5721 · Bank Fees	0.00	100.00	-100.00	0.0%
10-5722 · credit card fees	100.00	4,000.00	-3,900.00	2.5%
10-5723 · Certificate Pay	0.00	0.00	0.00	0.0%
10-5724 · Longevity Pay	180.00	240.00	-60.00	75.0%
10-5725 · Grant Admin	0.00	15,000.00	-15,000.00	0.0%
5113 · Payroll - Office Manager	0.00	0.00	0.00	0.0%
10 · ADMINISTRATION - Other	4,863.05			
Total 10 · ADMINISTRATION	64,679.91	550,727.94	-486,048.03	11.7%

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15 · FINANCE				
15-5112 · Payroll - Senior Accountant	11,666.68	70,004.00	-58,337.32	16.7%
15-5127 · TMRS	1,708.01	7,357.42	-5,649.41	23.2%
15-5128 · FICA	867.93	5,355.31	-4,487.38	16.2%
15-5129 · TWC	0.00	162.00	-162.00	0.0%
15-5130 · WC	0.00	3,052.00	-3,052.00	0.0%
15-5132 · Health Insurance	302.94	5,830.00	-5,527.06	5.2%
15-5320 · Supplies/Printing	39.46	2,000.00	-1,960.54	2.0%
15-5321 · Postage	25.00	200.00	-175.00	12.5%
15-5410 · Technology	144.89	8,000.00	-7,855.11	1.8%
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	14,754.91	109,460.73	-94,705.82	13.5%
20 · POLICE DEPARTMENT				
20-5112 · Payroll - Police Chief	16,580.44	99,495.00	-82,914.56	16.7%
20-5113 · Payroll - Full Time Officer	61,721.88	490,614.50	-428,892.62	12.6%
20-5114 · Telecommunications Operator	0.00	17,680.00	-17,680.00	0.0%
20-5115 · Humane/Code Enf. Officer	6,448.40	41,600.00	-35,151.60	15.5%
20-5125 · Payroll - Overtime	2,626.52	10,000.00	-7,373.48	26.3%
20-5126 · Professional Services	50.00	7,000.00	-6,950.00	0.7%
20-5127 · TMRS	15,235.98	73,810.63	-58,574.65	20.6%
20-5128 · FICA	5,195.57	53,725.15	-48,529.58	9.7%
20-5129 · TWC	139.91	2,106.00	-1,966.09	6.6%
20-5130 · WC	0.00	28,313.38	-28,313.38	0.0%
20-5131 · Certification Pay	2,538.45	42,600.00	-40,061.55	6.0%
20-5132 · Health Insurance	1,336.30	69,960.00	-68,623.70	1.9%
20-5320 · Supplies & Printing	258.33	3,500.00	-3,241.67	7.4%
20-5321 · Postage	26.95	100.00	-73.05	27.0%
20-5322 · Recruiting and Hiring Expenses	140.00	1,500.00	-1,360.00	9.3%
20-5324 · Cell Phone	496.92	7,000.00	-6,503.08	7.1%
20-5325 · Miscellaneous	-1,957.71	4,900.00	-6,857.71	-40.0%
20-5326 · Uniforms	1,581.28	7,500.00	-5,918.72	21.1%
20-5327 · Charitable	0.00	0.00	0.00	0.0%
20-5410 · Technology	2,005.19	18,000.00	-15,994.81	11.1%
20-5411 · Travel & Training	175.00	5,000.00	-4,825.00	3.5%
20-5412 · Radio Service	108.00	2,800.00	-2,692.00	3.9%
20-5413 · Radio Equipment	459.80	2,000.00	-1,540.20	23.0%
20-5415 · Building Maintenance	471.76	2,600.00	-2,128.24	18.1%
20-5450 · Vehicle Equipment	-869.00	5,000.00	-5,869.00	-17.4%
20-5495 · Association Dues	303.88	1,000.00	-696.12	30.4%
20-5496 · Dues - TCLDS	0.00	0.00	0.00	0.0%
20-5497 · Animal Control	245.00	2,000.00	-1,755.00	12.3%
20-5498 · Hospital Expense - Suspects	0.00	1,000.00	-1,000.00	0.0%
20-5499 · Investigations	208.00	2,900.00	-2,692.00	7.2%
20-5724 · Longevity Pay	300.00	300.00	0.00	100.0%
20-5810 · Vehicle Insurance	2,256.50	5,000.00	-2,743.50	45.1%
20-5820 · Vehicle Repairs & Maint	568.33	13,000.00	-12,431.67	4.4%
20-5830 · Fuel	3,429.37	30,000.00	-26,570.63	11.4%

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20-5840 · Equipment	257.90	10,000.00	-9,742.10	2.6%
20-5850 · Vehicle Replacement Fund	0.00	47,200.00	-47,200.00	0.0%
Total 20 · POLICE DEPARTMENT	122,338.95	1,109,204.66	-986,865.71	11.0%
25 · MUNICIPAL COURT				
25-5112 · Payroll- Municipal Court Clerk	6,291.44	45,001.00	-38,709.56	14.0%
25-5125 · Payroll - Clerk Overtime	1,111.95	2,500.00	-1,388.05	44.5%
25-5127 · TMRS	1,418.76	5,118.48	-3,699.72	27.7%
25-5128 · FICA	428.47	3,725.63	-3,297.16	11.5%
25-5129 · TWC	0.00	162.00	-162.00	0.0%
25-5130 · WC	0.00	1,962.04	-1,962.04	0.0%
25-5131 · Certification Pay	230.75	1,200.00	-969.25	19.2%
25-5132 · Health Insurance	245.27	5,830.00	-5,584.73	4.2%
25-5210 · Legal Delinquent Citations	0.00	5,000.00	-5,000.00	0.0%
25-5216 · Judge Court Fees	3,062.50	25,000.00	-21,937.50	12.3%
25-5217 · Prosecutor Fees	9,975.00	35,500.00	-25,525.00	28.1%
25-5218 · Interpreter	0.00	1,500.00	-1,500.00	0.0%
25-5219 · Professional Services - Muni Co	7,137.50	10,000.00	-2,862.50	71.4%
25-5222 · Court Security Exp.	252.18			
25-5315 · Payroll - Clerk	389.34	0.00	389.34	100.0%
25-5321 · Postage	0.00	500.00	-500.00	0.0%
25-5411 · Travel & Training	0.00	1,000.00	-1,000.00	0.0%
25-5414 · Jury Trial Expense	0.00	1,500.00	-1,500.00	0.0%
25-5415 · State Criminal Cost & Fees	0.00	80,000.00	-80,000.00	0.0%
25-5500 · Supplies & Equipment	154.65	4,200.00	-4,045.35	3.7%
25-5730 · Contract Services	4,690.00	4,735.12	-45.12	99.0%
Total 25 · MUNICIPAL COURT	35,387.81	234,434.27	-199,046.46	15.1%
30 · PUBLIC WORKS DEPARTMENT				
30-5115 · Payroll - Public Works	8,460.80	55,000.00	-46,539.20	15.4%
30-5125 · Payroll - Public Works Overtime	308.03	2,000.00	-1,691.97	15.4%
30-5127 · TMRS	1,609.41	5,990.70	-4,381.29	26.9%
30-5128 · FICA	466.79	4,600.00	-4,133.21	10.1%
30-5129 · TWC	0.00	162.00	-162.00	0.0%
30-5130 · WC	0.00	2,400.00	-2,400.00	0.0%
30-5131 · Certification Pay	0.00	0.00	0.00	0.0%
30-5132 · Health Insurance	245.27	5,830.00	-5,584.73	4.2%
30-5320 · Supplies	834.43	7,440.00	-6,605.57	11.2%
30-5326 · Uniforms	10.81			
30-5451 · Roads./ Bridges/ Drainage	3,727.00	325,000.00	-321,273.00	1.1%
30-5452 · Mowing Roads	21,200.00	60,000.00	-38,800.00	35.3%
30-5454 · Bridge Replacement	0.00	30,000.00	-30,000.00	0.0%
30-5455 · Signs & Postings	2,165.52	8,000.00	-5,834.48	27.1%
30-5456 · Public Works Maintenance	750.00	25,000.00	-24,250.00	3.0%
30-5461 · Park Improvements	0.00	35,000.00	-35,000.00	0.0%
30-5462 · Park Maintenance	8,278.92	70,000.00	-61,721.08	11.8%
30-5810 · Vehicle Insurance	270.00			
30-5820 · Vehicle Repairs & Maint	10.50	6,800.00	-6,789.50	0.2%
30-5830 · Fuel	361.11	5,000.00	-4,638.89	7.2%
30-5840 · Equipment	14,747.27	24,000.00	-9,252.73	61.4%
30-5850 · Vehicle Replacement Fund	0.00	3,500.00	-3,500.00	0.0%
30-5860 · ROW Maintenance	0.00	5,000.00	-5,000.00	0.0%
Total 30 · PUBLIC WORKS DEPARTMENT	63,445.86	680,722.70	-617,276.84	9.3%

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35 · COMMUNITY SERVICES				
35-5111 · Payroll-Building Official	6,458.34	80,000.00	-73,541.66	8.1%
35-5112 · Payroll-Permits Clerk	6,160.00	40,040.00	-33,880.00	15.4%
35-5125 · Payroll-Clerk Overtime	436.57	1,500.00	-1,063.43	29.1%
35-5127 · TMRS	2,130.79	12,773.85	-10,643.06	16.7%
35-5128 · FICA	843.38	9,297.81	-8,454.43	9.1%
35-5129 · TWC	103.33	324.00	-220.67	31.9%
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	93.81	8,745.00	-8,651.19	1.1%
35-5212 · Early Platting Escrow Exp. INV	0.00	0.00	0.00	0.0%
35-5214 · Engineering Services				
35-5216 · Platting	4,968.00	150,000.00	-145,032.00	3.3%
35-5217 · Plan Review	4,046.89	100,000.00	-95,953.11	4.0%
35-5218 · Permits/Inspections	22,697.34	195,000.00	-172,302.66	11.6%
35-5214 · Engineering Services - Other	13,594.60	80,000.00	-66,405.40	17.0%
Total 35-5214 · Engineering Services	45,306.83	525,000.00	-479,693.17	8.6%
35-5215 · Building Inspector Fees	138,069.19	295,500.00	-157,430.81	46.7%
35-5219 · Professional Services - Plannin	1,864.88	85,000.00	-83,135.12	2.2%
35-5220 · TIF Fund (70% of TIF revenue t	0.00	0.00	0.00	0.0%
35-5221 · ICVFD Contract Services/Equip	0.00	6,000.00	-6,000.00	0.0%
35-5246 · Software Subscription/License	2,156.78			
35-5320 · Supplies	612.56			
35-5326 · Uniforms	853.64			
35-5455 · Signage & Postings	0.00	4,000.00	-4,000.00	0.0%
35-5722 · Credit Card Fees	5,020.51	10,000.00	-4,979.49	50.2%
35-5724 · Longevity Pay	120.00	240.00	-120.00	50.0%
35-5820 · Vehicle Repairs & Maint	1,221.39			
35-5830 · Fuel	86.68			
35-5840 · Equipment	2,173.98			
35-5850 · Vehicle Replacement Fund	0.00	3,500.00	-3,500.00	0.0%
Total 35 · COMMUNITY SERVICES	213,712.66	1,087,634.71	-873,922.05	19.6%
90 · CAPITAL AND PLANNING PROJECTS				
Parking and Storage Lot	0.00	0.00	0.00	0.0%
Public Safety Building Reserve	0.00	500,000.00	-500,000.00	0.0%
Purchase of Prop. Next to CH	0.00	0.00	0.00	0.0%
990 · Contingency	0.00	35,000.00	-35,000.00	0.0%
991 · PD - Vehicle	0.00	35,000.00	-35,000.00	0.0%
992 · PW Loader/Backhoe/Brush Truck	0.00	20,000.00	-20,000.00	0.0%
993 · Planning Projects	8,250.00	200,000.00	-191,750.00	4.1%
90 · CAPITAL AND PLANNING PROJECTS - Other	0.00	175,000.00	-175,000.00	0.0%
Total 90 · CAPITAL AND PLANNING PROJECTS	8,250.00	965,000.00	-956,750.00	0.9%
Total Expense	522,717.23	4,737,185.01	-4,214,467.78	11.0%
Net Income	78,575.15	25,480.52	53,094.63	308.4%