



# CITY OF IOWA COLONY

## CITY COUNCIL SPECIAL MEETING

Monday, September 16, 2024  
6:00 PM

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Iowa Colony City Council Chambers, 3144 Meridiana Parkway, Iowa Colony, Texas 77583

Phone: 281-369-2471

Fax: 281-369-0005

[www.iowacolonytx.gov](http://www.iowacolonytx.gov)

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THIS NOTICE IS POSTED PURSUANT TO THE TEXAS OPEN MEETING ACT (CHAPTER 551 OF THE TEXAS GOVERNMENT CODE). THE CITY COUNCIL OF IOWA COLONY WILL HOLD A COUNCIL MEETING AT 6:00 PM ON MONDAY, SEPTEMBER 16, 2024 IN THE IOWA COLONY CITY COUNCIL CHAMBERS, 3144 MERIDIANA PARKWAY, IOWA COLONY, TEXAS 77583 FOR THE PURPOSE OF DISCUSSING AND IF APPROPRIATE, TAKE ACTION WITH RESPECT TO THE FOLLOWING ITEMS.

*Requests for accommodations or interpreter services must be made 48 hours prior to this meeting. Please contact the City Secretary at 281-369-2471.*

### CALL TO ORDER

### INVOCATION

### PLEDGE OF ALLEGIANCE

### CITIZEN COMMENTS

*An opportunity for the public to address City Council on agenda items or concerns not on the agenda. To comply with Texas Open Meetings Act, this period is not for question and answer. Those wishing to speak must identify themselves and observe a three-minute time limit.*

### ITEMS FOR CONSIDERATION

1. Consideration and possible action on an Ordinance adopting the FY 2024-25 City Budget.
2. Consideration and possible action to ratify the property tax revenue increase reflected in the budget by a roll call vote.
3. Consideration and possible action on an Ordinance setting the property tax rate for 2024.

### EXECUTIVE SESSION

*Executive session in accordance with 551.071 of the Texas Gov't Code to deliberate and consult with attorney on the following:*

4. Discussion on potential or threatened legal action related to development agreement default.

### POST EXECUTIVE SESSION

### ITEMS FOR CONSIDERATION

5. Consideration and possible action on matters discussed in Executive Session.

### ADJOURNMENT

I, Kayleen Rosser, hereby certify that the above notice of meeting of the Iowa Colony City Council was posted pursuant to the Texas Open Meeting Act (Chapter 551 of the Texas Government Code) on September 12, 2024.

*Kayleen Rosser*  
\_\_\_\_\_  
Kayleen Rosser, City Secretary



I hereby certify that the foregoing agenda remained posted at the entrance to the Iowa Colony City Hall where it was visible to the public at all times and on the City's website for at least 72 hours preceding the scheduled time of the meeting therein described.

*Kayleen Rosser*  
\_\_\_\_\_  
Kayleen Rosser, City Secretary

Date Signed: \_\_\_\_\_

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE CITY OF IOWA COLONY, TEXAS, MAKING FINDINGS OF FACT; ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; AND PROVIDING A SEVERANCE CLAUSE AND EFFECTIVE DATE**

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IOWA COLONY, TEXAS:**

**SECTION 1.** The City Council of Iowa Colony, Texas, (“the City”) makes the following findings of fact:

- a. In compliance with section 102.002 of the Texas Local Government Code, the City Manager of the City prepared a proposed budget for the City for the fiscal year beginning **October 1, 2024**.
- b. The City Manager filed that proposed budget with the City Secretary at least thirty-one days before this ordinance is being passed and at least sixteen days before the City Council held a public hearing on the budget, all in compliance with Chapter 102 of the Texas Local Government Code. The budget was available for inspection by any person and was posted on the City’s internet website, all in compliance with Chapter 102 of the Texas Local Government Code.
- c. Public notice of the date, time, and place of the hearing on the budget to be conducted by the City Council was published in The Alvin Sun, a newspaper of general circulation in the City and in Brazoria County, the county in which the City is located, not earlier than the thirtieth nor later than the tenth day before the date of the hearing, in compliance with Chapter 102 of the Texas Local Government Code.
- d. Notice of the public hearing and each City Council meeting concerning any action on the budget was posted at the City Hall of the City and on the City’s internet website, all at least seventy-two hours before that meeting or hearing, as applicable, in compliance with the Texas Open Meetings Act.
- e. This ordinance is being passed after the public hearing held on the budget in compliance with Chapter 102 of the Texas Local Government Code.
- f. All procedures, prerequisites, and requirements of law concerning this ordinance and the budget herein have been satisfied.

**SECTION 2.** Adoption of Budget

The City Council of the City of Iowa Colony, Texas, hereby adopts the attached budget for the City for the fiscal year that begins **October 1, 2024**. The City Council hereby finds that any changes from the budget originally proposed by the City Manager to the budget adopted by this ordinance are warranted by the law and are in the best interest of the City's taxpayers.

**SECTION 3.** Severance Clause

If any part of this ordinance, of whatever size, is ever declared invalid or unenforceable for any reason, the remainder of this ordinance shall remain in full force and effect.

**SECTION 4.** Effective Date

This Ordinance shall be effective immediately upon its passage and adoption.

**READ, PASSED, AND ADOPTED ON SEPTEMBER 16, 2024.**

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**WIL KENNEDY, MAYOR  
CITY OF IOWA COLONY, TEXAS**

**ATTEST:**

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**KAYLEEN ROSSER, CITY SECRETARY  
CITY OF IOWA COLONY, TEXAS**

**ATTACHMENT:**  
**BUDGET**  
**WITH STATUTORY COVER PAGE**

# CITY OF IOWA COLONY

## Fiscal Year 2024-2025

### Budget Cover Page

**This budget will raise more revenue from property taxes than last year's budget by an amount of \$695,903, which is a 22.39 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 \$460,999.**

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

**FOR:**

**AGAINST:**

**PRESENT and not voting:**

**ABSENT:**

#### **Property Tax Rate Comparison**

	<b>2024-2025</b>	<b>2023-2024</b>
Property Tax Rate:	\$0.519209/100	\$0.519209/100
No-New-Revenue Tax Rate:	\$0.474894/100	\$0.514118/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.259457/100	\$0.324055/100
Voter-Approval Tax Rate:	\$0.751967/100	\$1.656576/100
Debt Rate:	\$0.259752/100	\$0.258731/100

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



**FINAL PROPOSED BUDGET**

**Fiscal Year 2024 - 2025**

Updated 9/5/2024 with latest calculations and estimates.



Fiscal Year 2024-25 PROPOSED BUDGET

TABLE OF CONTENTS

Cover Memo from City Manager ..... 3

Mission Statement .....7

Mayor and Council ..... 8

Organizational Chart ..... 9

Staffing by Department ..... 10

General Fund

    Budget Summary .....11

    Revenue ..... 12

        Ad Valorem Taxes ..... 13

    Expenses (by Department)

        Administration ..... 14

        Finance ..... 15

        Police ..... 16

        Animal Control / Code Enforcement ..... 17

        Emergency Management ..... 18

        Municipal Court .....19

        Public Works ..... 20

        Parks & Recreation ..... 21

        Community Development ..... 22

        Fire Marshal’s Office ..... 23

    Capital Projects ..... 24

    Debt ..... 25

Component Units:

    Crime Control & Prevention District (CCPD) ..... 26

    Utility Fund ..... 30

Current Pay Scale ..... 31

Assigned Funds ..... 33

Glossary of Terms ..... 34





**To:** Mayor and City Council

**From:** Robert Hemminger, City Manager

**Date:** August 12, 2024

**Subject:** Fiscal Year 2024-25 Proposed Budget and Tax Rate

It is with great pleasure and honor that the staff and I present the proposed fiscal year 2024-25 budget and tax rate. This 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. We believe this budget mirrors the priorities expressed by the Council and meets the needs of the individual departments.

The proposed tax rate is **\$0.519209 per \$100** of appraised valuation. The debt portion of this year’s proposed tax rate is \$0.259752, which results in \$0.259457 for Maintenance & Operations (M&O). The overall proposed tax rate is the same as last year and the component breakdown is very similar to last year’s, with each element being within one penny of last year’s rate.

This tax rate will yield approximately \$1,694,000 (rounded) in ad valorem tax and tax-related revenue after the City’s contractual rebate to MUD-31 and participation in the TIRZ. The total anticipated revenue is approximately \$9,618,000. This reflects an increase of approximately 19% from last year’s adopted budget; however, it also includes new development (primarily in the TIRZ), natural gas and utility franchise agreements throughout the city, and the introduction of the city’s utility enterprise fund.

This budget is a solid product of staff dedication and effort. As Iowa Colony continues to grow, our city staff is dedicated to ensuring long-term success and sustainability of city services.

I am very proud of the commitment of our staff and the service they provide daily. The development of the annual budget is the time when this commitment and dedication shines the brightest. Our staff members participate in the process with a genuine selfless approach, and truly want to see the best for the city as a whole. I see countless examples of this team spirit and departments helping other departments as we work through the budget process each year.

This year’s budget continues our effort to ensure financial transparency and accountability. Some of the noteworthy points regarding this budget, and areas the Council has identified as

a priority, are described in the bulleted list below. Finally, there are some areas where this budget will increase the service level of our staff to the community.

- **Franchise Agreements** – The City made significant strides this past year to complete the negotiation of franchise agreements with several utility providers and to ensure standardization across all utilities. Our previous electrical franchise agreement, a fifty-year agreement, was entered into long before most of the development occurred in our community. The new agreement with CenterPoint is much more conducive to a growing community and the revenue will grow along with our community. We now have natural gas franchise agreements with CenterPoint Gas and Centric/Universal Natural Gas. This will also provide needed funding to support right-of-way maintenance projects. Finally, as the City prepared for the transition of water and wastewater utilities from MUD to a city-provided service, a franchise fee was established for that utility right-of-way as well. This fee allows users of a given utility to fund their portion of maintenance projects rather than being on the general fund and all taxpayers being burdened with the cost, whether or not they use the utility.
- **New Personnel Positions** – Staff was able to prioritize their staffing needs in a way that allowed most departments to receive some assistance. This was one of the most challenging areas of the proposed budget and represents a huge effort on the part of our leadership team. While there will still be many needed staffing positions, this year’s budget addresses the highest priorities, and provides mid-year funding for additional positions. Each of these positions will also represent a substantial increase in either internal or external service levels. There are four (4) new positions that are funded for the full year and another position funded for 9 months (beginning in January 2025). Additionally, there is funding for up to six (6) additional positions at the mid-year point. Decisions about those positions will be made later in the year after we receive and consider the results of this year’s salary survey.
  - Human Resources – This budget includes the creation of a Human Resources Manager position thereby establishing the Human Resources Department. Currently, the functions for human resources are being handled by several different staff members and no one has the sole responsibility for managing employee policies and procedures, benefits, and recruitment/retention. This was identified as the highest priority by staff.
  - Community Development – The creation of a Building Official position to oversee the Permit Department and development matters will alleviate this responsibility from the Fire Marshal. Having these responsibilities combined on a single employee has reached a level that is not efficient or sustainable.

- Police – When internal promotions occurred earlier this year, one of the Investigator positions was eliminated. We will be adding this Investigator position back into the budget. We have also modified the police pay structure to recognize a police investigator/police corporal position, and the police lieutenant rank. This will further help the department prepare for growth and receive comparative information through the salary survey process. The police department is also planning to submit a grant application for two additional patrol positions, and a 25% local share is included in case that grant is received.
- Finance – The addition of another Accountant will further expand the ability of our Finance Department to ensure the taxpayer funds are efficiently handled and that our accounting practices are up to date. This position will allow the Senior Accountant to begin dividing responsibilities and tasks categorically and is a high priority from the audit team.
- Public Works – We will be adding a position with the Utility Fund to oversee the public utility (water and wastewater) systems and to manage the contract operator. The Utilities Superintendent will be added in January and will be funded through the water and sewer system utility fund.
- Additional Positions Mid-Year – As in last year’s budget, we included funding for additional positions in the middle of the fiscal year. The final decision for which of these positions will be funded is to come after further review and consultation of staff members to confirm that the highest priorities are addressed. Additionally, we will review and consider the results of this year’s salary survey, and could ask Council to use some of this funding for warranted salary adjustments of current employees. The additional positions being considered are: 9-1-1 Telecommunicator, Administrative Assistant, Assistant City Manager, Deputy Court Clerk, Permit Clerk, Receptionist, and Senior Planner.
- **Holiday Compensation** – As we discussed during our Budget Workshops, the City has historically used a Holiday Leave Bank for police officers assigned to work 7 days per week. While this system philosophically allows employees flexibility when scheduling the use of their holiday time, the reality did not prove as useful. Employees who work 7 days per week must work on recognized holidays and were given a bank of holiday hours to use as additional time off. Unfortunately, most of those hours were forfeited and not used. The most commonly cited reason was that employees felt like using the hours would place a burden on their co-workers, who would often be required to work overtime to cover the time. This proposed budget transitions to the more common use of premium pay for hours worked on a holiday and sets the City up for the future of other departments who may also have employees required to work on a holiday. The new system involves paying

employees time-and-one-half hours worked on a holiday, similar to overtime compensation. While this did require an increase to the police department's overtime budget, it creates a much fairer system of compensation for hours worked on a holiday.

- **Employee Compensation and Benefits** – A 3% across the board cost-of-living adjustment (COLA) is included in the proposed budget for all positions. This will allow us to keep pace with inflation and not fall behind the market as we add positions and attempt to attract high quality applicants. We have also included funding for a salary survey as well as a staffing needs assessment. The salary survey will build upon the survey conducted 3 years ago and compare our salary structure and pay plan to other cities. This will use a combination of cities our size and cities in the vicinity with whom we compete for applicants. The staffing needs assessment will use growth milestones to identify approximate staffing needs so we can continue to look to the future needs of our community and ensure we are adequately budgeting for new positions before a critical need goes unmet. Our health insurance broker has asked us to budget for a 10% increase in health insurance premiums, which we have done in order to sustain the employee health insurance benefits without change. The Direct Primary Care (DPC) benefit through Next Level Urgent Care is also continued in this proposed budget.
- **Utility Enterprise Fund** – The city has begun the process of transitioning water and wastewater utilities from the various MUDs to a city-operated system. The Utility Enterprise Fund has been established in order to manage and operate the utility system as a component unit of our budget. The Utility Fund will be budgeted annually as a part of the City's budget process and will be self-sustaining. Water and Sewer Rates will periodically be adjusted to ensure sustainability of the Utility System. In order to offset the decision of the MUD to discontinue their practice of subsidizing residential garbage collection, our proposed budget does include a garbage collection subsidy of \$8 per month per household. Please note that this subsidy comes from ad valorem property taxes and therefore will only be applied to homes within the city limits.

Once again, it is my honor to work alongside you and the high-quality, dedicated staff members of Iowa Colony. I look forward to implementing this budget and seeing Iowa Colony's continued success as "a city above the rest."

Respectfully submitted,



# Mission Statement

**The Mission of the City of Iowa Colony and its staff is to continually improve the quality of life by:**

- **Creating and providing infrastructure to the extent the city can provide its own services to citizens,**
- **Promoting economic development,**
- **Being responsive to service requests,**
- **Displaying professionalism in all cases,**
- **Providing adequate staff to provide the services, and**
- **Being fiscally responsible.**

# Mayor and Council

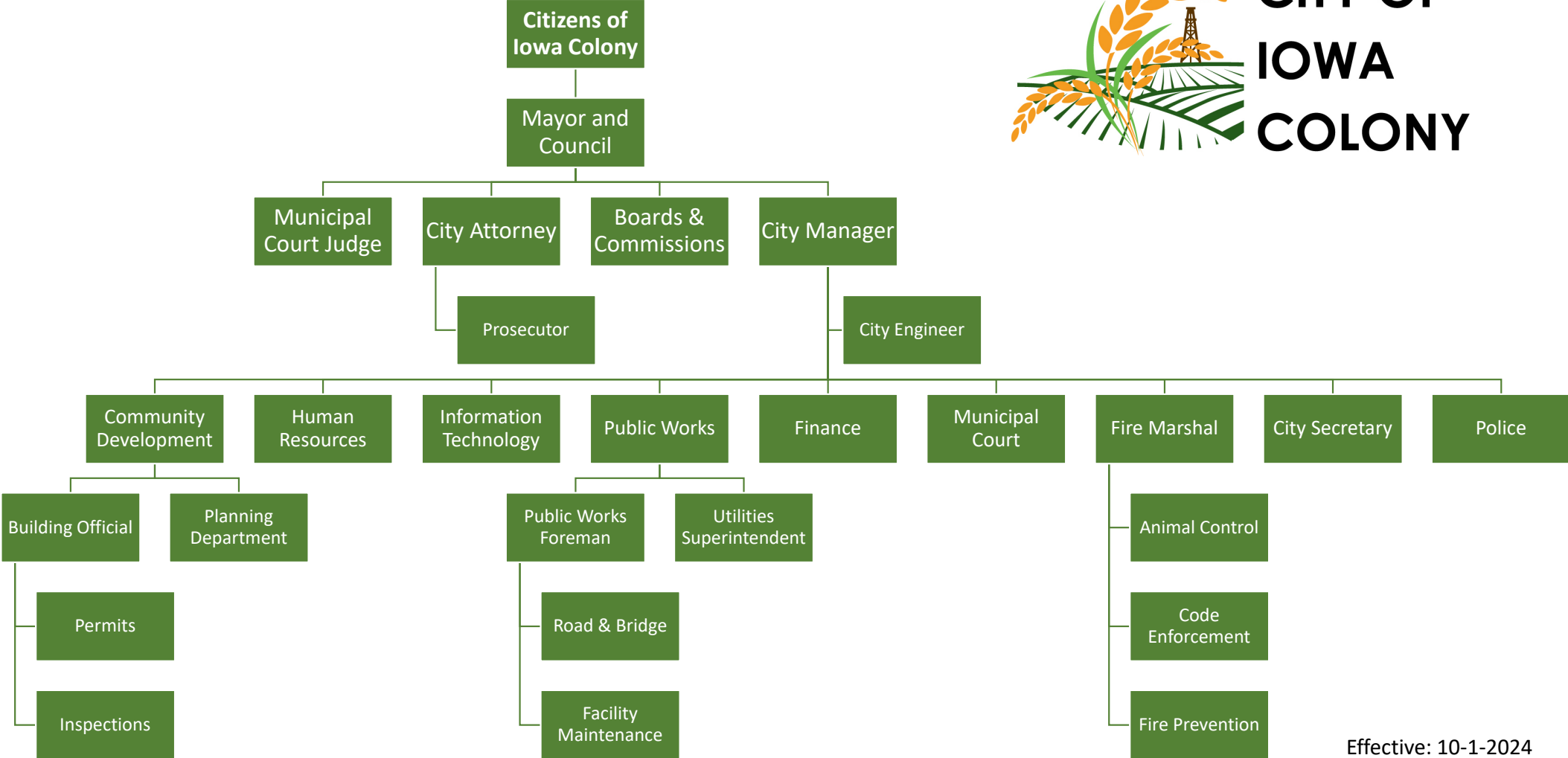


**Top Row (L to R):**

- |                 |                    |
|-----------------|--------------------|
| McLean Barnett  | Council Position 1 |
| Arnetta Murray  | Council Position 2 |
| Kareem Boyce    | Council District B |
| Timothy Varlack | Council District A |

**Seated Row (L to R):**

- |                        |                                   |
|------------------------|-----------------------------------|
| Marquette Greene-Scott | Mayor Pro Tem; Council Position 3 |
| Wil Kennedy            | Mayor                             |
| Sydney Hargroder       | Council District C                |



Effective: 10-1-2024

<b>Budgeted Personnel Positions by Division (Full-time Equivalents)</b>					
<b>General Fund</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>Administration Department</b>					
Administrative Assistant/Receptionist	0	0	0	0	1
City Attorney	0	0	1	1	1
City Manager	0	1	1	1	1
City Secretary	1	1	1	1	1
Human Resources Manager	0	0	0	0	1
Information Technology Systems Manager	0	0	0	1	1
<b>Finance Department</b>					
Accountant	0	0	0	1	2
Senior Accountant	1	1	1	1	1
<b>Animal Control/Code Compliance Department</b>					
Animal Control/Code Compliance Officer	1	1	1	0	0
Animal Control Officer	0	0	0	1	1
Code Compliance	0	0	0	1	1
<b>Municipal Court Department</b>					
Court Administrator	1	1	1	1	1
Deputy Court Clerk	0	1	1	1	2
<b>Police Department</b>					
Administrative Sergeant	0	1	1	1	1
Investigative Sergeant	2	2	2	1	0
Lead Telecommunications Operator	0	1	1	1	1
Patrol Sergeant	1	1	1	2	2
Police Chief	1	1	1	1	1
Police Corporal/Investigator	0	0	0	0	2
Police Lieutenant	0	0	0	1	1
Police Officer	4	4	6	8	8
Telecommunications Operator	0	0	0	0	3
<b>Public Works Department</b>					
Maintenance Worker I	0	0	0	2	2
Public Works Crew Leader	0	0	0	1	1
Public Works Foremen	1	1	1	1	1
<b>Community Development Department</b>					
Building Official	0	0	0	0	1
Permits Clerk	1	0	0	0	1
Permits Coordinator	0	1	1	1	1
Senior Planner	0	0	0	0	1
<b>Fire Marshal Department</b>					
Fire Marshal	0	0	0	0	1
Fire Marshal/Building Official	0	1	1	1	0
<b>General Fund Total</b>	<b>14</b>	<b>19</b>	<b>22</b>	<b>31</b>	<b>42</b>
<b>Crime Control and Prevention District</b>					
	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>Police Department</b>					
Telecommunications Operator	0	0	0	3	2
<b>Crime Control and Prevention District Fund Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>2</b>



	YTD Actual Thru 06-30-2024	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Adopted Budget FY 2023-24	Estimate	Proposed Budget FY 2024-25
<b>REVENUE</b>						
ADMIN	8,545,620.43	7,043,250.00	8,423,600.00	7,949,350.00	9,311,000.00	9,637,600.00
<b>TOTAL REVENUE</b>	<b>8,545,620.43</b>	<b>7,043,250.00</b>	<b>8,423,600.00</b>	<b>7,949,350.00</b>	<b>9,311,000.00</b>	<b>9,637,600.00</b>
<b>EXPENSE</b>						
ADMIN	779,049.01	660,377.96	748,360.00	1,189,250.00	1,153,705.93	1,779,090.00
FINANCE	153,480.77	128,533.81	136,730.00	246,620.00	236,900.98	367,210.00
POLICE DEPARTMENT	1,114,719.63	1,217,258.60	1,520,120.00	1,701,890.00	1,650,910.59	2,277,030.00
ANIMAL CONTROL/CODE ENFORCEMENT	53,109.82	77,864.06	88,120.00	98,120.00	91,462.14	179,030.00
EMERGENCY MANAGEMENT	1,474.48	11,000.00	11,000.00	11,000.00	405,100.00	15,500.00
MUNICIPAL COURT	177,435.77	216,099.58	243,350.00	267,080.00	249,499.80	319,710.00
PUBLIC WORKS	205,116.97	576,902.90	377,890.00	719,750.00	617,617.35	1,019,370.00
PARKS & REC	152,569.95	142,000.00	162,000.00	162,500.00	176,800.00	218,500.00
COMMUNITY DEVELOPMENT	1,555,337.81	2,953,743.21	3,136,540.00	983,830.00	1,962,058.31	1,034,360.00
FIRE MARSHAL	379,876.29	441,880.61	454,610.00	418,710.00	518,516.14	480,090.00
CAPITAL AND PLANNING PROJECTS	72,808.38	415,000.00	550,000.00	450,000.00	1,509,000.00	150,000.00
BOND	1,589,660.00	99,000.00	985,617.00	1,689,700.00	1,689,660.00	1,789,700.00
<b>TOTAL EXPENSE</b>	<b>6,234,638.88</b>	<b>6,939,660.73</b>	<b>8,414,337.00</b>	<b>7,938,450.00</b>	<b>10,261,231.23</b>	<b>9,629,590.00</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>2,310,981.55</b>	<b>103,589.27</b>	<b>9,263.00</b>	<b>10,900.00</b>	<b>(950,231.23)</b>	<b>8,010.00</b>

Account	Description	YTD Actual Thru 06-30-24	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Adopted Budget FY 2023-24	Estimate	Proposed Budget FY 2024-25
<b>REVENUE</b>							
<b>PROPERTY &amp; SALES TAX</b>							
4109	Mixed Beverage Tax	4,800.29	1,000.00	1,000.00	4,000.00	6,000.00	5,000.00
4110	City Sales Tax	659,741.85	360,000.00	420,000.00	540,000.00	750,000.00	720,000.00
4120	Property Tax	2,365,911.44	1,360,000.00	2,432,100.00	2,330,000.00	2,375,000.00	2,518,800.00
4121	Delinquent Property Tax	(8,635.60)	35,000.00	20,000.00	15,000.00	(12,000.00)	
4130	Property Tax - TIF 70%		1,071,000.00	1,482,100.00			
4131	Delinquent Tax - TIF 70%		-	-			
4133	City Property DelinqTIF 30%		-	-			
4135	Property Tax MUD 31 - 70%	739,886.31	1,265,000.00	891,500.00	779,400.00	750,000.00	736,200.00
	<b>PROPERTY &amp; SALES TAX TOTALS</b>	<b>3,761,704.29</b>	<b>4,092,000.00</b>	<b>5,246,700.00</b>	<b>3,668,400.00</b>	<b>3,869,000.00</b>	<b>3,980,000.00</b>
<b>MISCELLANEOUS</b>							
4124	Accident Reports	365.00	-	-	150.00	400.00	300.00
4126	MUD 31 Pub. Safety Contr.		250,000.00				
4127	MUD 32 Pub. Safety Contr.		250,000.00				
4134	Intermodal Ship. Container	5,470.56	3,000.00	3,000.00	3,000.00	6,000.00	6,000.00
4910	Interest Income	119,952.18	250.00	100.00	125,000.00	150,000.00	150,000.00
4911	Other Revenue	139,682.53	-	312,000.00	1,323,300.00	200,000.00	175,000.00
4912	Donations & Sponsorships	62,174.36			30,000.00	65,000.00	60,000.00
4139	Admin Fee Revenue	801,297.19				825,000.00	961,800.00
4141	Public Safety Debt Contribution	300,000.00				300,000.00	300,000.00
4140	Intergovernmental receipts from ICDA (and UF)	3,000.00				12,000.00	48,000.00
4142	Land Acquisition Reimbursement						108,000.00
	<b>MISCELLANEOUS TOTALS</b>	<b>1,431,941.82</b>	<b>503,250.00</b>	<b>315,100.00</b>	<b>1,481,450.00</b>	<b>1,558,400.00</b>	<b>1,809,100.00</b>
<b>FINES &amp; FORFEITURES</b>							
4125	Arrest Fees		-	5,000.00			
4701	Citations/Warrants (Net Retained Revenue)	64,923.40	300,000.00	250,000.00	225,000.00	80,000.00	80,000.00
4702	Delinquent Court Collection						
4703	Municipal Jury Funds	159.77		300.00		200.00	200.00
4704	Local Truancy Prevention	5,093.20		6,000.00		8,000.00	8,000.00
4705	Time Payment Reimbursement	465.00			500.00	500.00	500.00
4709	Court Costs	201,337.36	-	4,000.00	60,000.00	250,000.00	250,000.00
	<b>FINES &amp; FORFEITURES TOTALS</b>	<b>271,978.73</b>	<b>300,000.00</b>	<b>265,300.00</b>	<b>285,500.00</b>	<b>338,700.00</b>	<b>338,700.00</b>
<b>LICENSE &amp; PERMITS</b>							
4201	Building Construction Permits	1,080,208.69	1,375,000.00	1,600,000.00	1,200,000.00	1,300,000.00	1,500,000.00
4202	Trade Fees	53,153.39	50,000.00	100,000.00	100,000.00	70,000.00	70,000.00
4203	Reinspection Fees	61,975.00	30,000.00	30,000.00	25,000.00	75,000.00	65,000.00
4204	Signs	400.00	1,000.00	1,500.00	1,000.00	600.00	500.00
4205	PIP - Property Improvement Permits	3,402.15	2,000.00	5,000.00	2,000.00	4,000.00	4,000.00
4206	Dirt Work Permits	750.00	500.00	1,000.00	1,000.00	1,000.00	1,000.00
4207	Driveway Permits	500.00	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00
4208	Encroachment Permit	300.00			-	300.00	300.00
4210	Culvert Permit	350.00	500.00	500.00	500.00	500.00	500.00
4211	Commercial Vehicle Permit	1,200.00	1,000.00	3,000.00	3,000.00	2,000.00	2,000.00
4212	Park Use Permit	4,100.00	1,000.00	1,000.00	1,000.00	4,500.00	3,000.00
4213	Mobile Food Unit Permit	3,575.00	1,000.00	1,000.00	1,000.00	4,000.00	3,000.00
4301	Preliminary Plat Fees	64,360.00	75,000.00	50,000.00	75,000.00	75,000.00	75,000.00
4302	Final Plat Fees	52,970.00	35,000.00	25,000.00	35,000.00	60,000.00	60,000.00
4303	Abbreviated Plat Fees	9,360.00	7,000.00	25,000.00	25,000.00	10,000.00	25,000.00
4305	Admin Fee- Early Plat Recording	70,606.22	150,000.00	100,000.00	80,000.00	80,000.00	80,000.00
4401	Infrastructure Plan Review Fee	275,550.11	75,000.00	100,000.00	200,000.00	300,000.00	275,000.00
4403	Civil Site Plan Review Fee	909,678.61	200,000.00	350,000.00	450,000.00	1,000,000.00	800,000.00
4501	Rezoning Fees	4,000.00	1,500.00	1,000.00	2,000.00	4,000.00	3,000.00
4502	ROW Plan Review Fee	1,000.00	-	-	-	1,000.00	500.00
4503	Specific Use Permit	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	<b>LICENSE &amp; PERMITS TOTALS</b>	<b>2,598,439.17</b>	<b>2,008,000.00</b>	<b>2,396,500.00</b>	<b>2,204,000.00</b>	<b>2,993,900.00</b>	<b>2,969,800.00</b>
<b>BUSINESS &amp; FRANCHISE</b>							
4601	Franchise Fee - Electric	351,436.51	110,000.00	175,000.00	250,000.00	400,000.00	400,000.00
4602	Franchise Fee - Gas	112,598.74			35,000.00	125,000.00	60,000.00
4603	Telecommunications Franchise Fee	17,271.36	30,000.00	25,000.00	25,000.00	20,000.00	20,000.00
4604	Water/Wastewater Franchise Fee					6,000.00	60,000.00
	<b>BUSINESS &amp; FRANCHISE TOTALS</b>	<b>481,306.61</b>	<b>140,000.00</b>	<b>200,000.00</b>	<b>310,000.00</b>	<b>551,000.00</b>	<b>540,000.00</b>
<b>GRANT INCOME</b>							
4803	State & Federal Grants	249.81					
	<b>GRANT INCOME TOTALS</b>	<b>249.81</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>8,545,620.43</b>	<b>7,043,250.00</b>	<b>8,423,600.00</b>	<b>7,949,350.00</b>	<b>9,311,000.00</b>	<b>9,637,600.00</b>

2024 Certified Values		Percent Value to Total	2024 Proposed Tax Rate	M&O Rate Estimate	I&S Rate Estimate
			0.519209	0.234209	0.285000
Total Value (7-23-20)	\$ 1,244,436,534.14	100.00%			
MUD 31 (7-21-21)	\$ 449,063,657.28	36.09%		\$ 315,524.25	\$ 1,279,831.42
TIRZ2 (7-21-21)	\$ 617,500,085.22	49.62%		\$ 961,834.81	
Balance of City	\$ 177,872,791.64	14.29%		\$ 416,594.09	\$ 506,937.46
<b>Total</b>			<b>Net to City:</b>	<b>\$ 732,118.34</b>	<b>\$ 1,786,768.88</b>

Does include 10% Homestead Exemption Reduction  
 Also includes Additional Homestead Exemption for Elderly and Disabled (\$60,000)

MUD 31 rebate is 70% of M&O Rate only, excluding debt service rate.  
 TIRZ2 rebate is effectively 70% of entire tax rate.  
 Beginning FY23-24, TIRZ Cost of Service 30% in City Budget as Other Revenue

Account	Description	YTD Actual	Adopted Budget	Adopted Budget	Adopted Budget	Estimate	Proposed Budget
		Thru 06-30-24	(FY 21-22)	(FY 22-23)	FY 2023-24		FY 2024-25
<b>EXPENSE</b>							
<b>10-10</b>	<b>ADMINISTRATION</b>						
5101	Salaries - Full-Time	337,845.60	213,889.92	258,260.00	536,380.00	516,705.04	738,010.00
5102	Salaries - Part-Time	-	25,000.00	35,000.00	35,000.00		35,000.00
5103	Salaries - Temp	-	10,000.00	10,000.00	10,000.00		10,000.00
5106	Social Security/Medicare	23,585.98	16,362.58	19,760.00	41,040.00	36,072.68	56,460.00
5107	TMRS	38,870.86	19,250.09	28,410.00	59,010.00	59,449.55	81,190.00
5108	Health & Life Insurance	33,810.15	14,800.00	17,600.00	48,000.00	51,709.64	84,000.00
5109	Worker's Comp	753.10	7,597.37	1,040.00	3,790.00	1,151.80	5,740.00
5110	Texas Workforce Commission	997.09	504.00	180.00	230.00	1,524.96	820.00
5111	Vehicle Allowance	5,261.48	7,200.00	7,200.00	7,200.00	8,046.97	7,200.00
5112	457(b) Reimbursement	9,785.00	10,500.00	10,500.00	10,500.00	14,965.29	14,660.00
5114	Benefits Admin Fees		144.00	150.00	360.00	-	510.00
5115	Longevity Pay	480.00	300.00	360.00	540.00	480.00	600.00
5121	Payroll Expense/Direct Deposit Fee		1,000.00				
5201	Legal	1,792.50	95,000.00	100,000.00	35,000.00	10,000.00	40,000.00
5202	Audit	61,000.00	30,000.00	30,000.00	50,000.00	61,000.00	70,000.00
5206	Professional Services	91,597.77	26,000.00	25,000.00	60,000.00	110,000.00	130,000.00
5210	Election Expenses	5,941.30	8,000.00	8,000.00	8,000.00	6,500.00	8,000.00
5211	Bank Fees		100.00	100.00	100.00		100.00
5212	Credit Card Processing Fees		2,500.00	2,500.00	1,000.00		1,000.00
5213	Legal Notices Expense	2,447.96	7,000.00	7,700.00	7,000.00	4,000.00	7,000.00
5215	BCAD Fee	29,098.23	21,500.00	25,000.00	28,000.00	38,800.00	46,500.00
5217	Professional Cleaning Services	17,300.00	17,000.00	11,000.00	25,000.00	23,000.00	28,000.00
5221	Website Administration	1,325.00	5,500.00	7,000.00	6,000.00	5,000.00	5,000.00
5223	Training & Travel	14,874.77	9,000.00	12,000.00	44,000.00	35,000.00	60,000.00
5224	Dues & Subscriptions	6,812.16	2,700.00	3,500.00	3,500.00	8,500.00	22,000.00
5225	Seminars & Meetings	16,027.57	3,000.00	4,000.00	7,000.00	22,000.00	28,000.00
5227	Legislative Affairs		2,000.00	4,000.00	2,000.00		6,000.00
5228	Tax Appraisal & Collection		100.00	500.00	500.00		500.00
5301	Office Supplies	10,705.52	14,000.00	14,000.00	14,000.00	13,000.00	20,000.00
5302	Janitorial Supplies	1,596.09		4,000.00	4,000.00	3,000.00	3,000.00
5309	Uniforms	2,537.91	1,930.00	2,000.00	2,000.00	3,200.00	5,000.00
5310	Postage	1,104.62	500.00	1,000.00	1,000.00	1,500.00	2,500.00
5311	Building Repairs & Maintenance	14,253.67	12,000.00	20,000.00	15,000.00	18,000.00	18,000.00
5312	Recognition, Awards & Acknowledgments	2,366.22	2,000.00	2,000.00	3,000.00	3,000.00	5,000.00
5314	Computer & Technology	3,383.74	15,000.00	10,000.00	12,000.00	7,000.00	20,000.00
5315	Computer Software/License	14,614.85	8,000.00	15,000.00	25,000.00	40,000.00	65,000.00
5317	Equipment & Other Rentals	4,594.47	6,500.00	6,500.00	6,000.00	6,000.00	6,000.00
5329	Mayor's Special Expense		1,500.00	1,500.00	2,000.00	2,000.00	2,000.00
5330	Miscellaneous		1,000.00	2,000.00	2,000.00	1,500.00	2,000.00
5401	Utilities - Electricity	6,226.61	7,000.00	7,000.00	20,000.00	14,000.00	45,000.00
5403	Utilities - Telephone	9,738.84	16,000.00	16,000.00	16,000.00	14,000.00	22,000.00
5412	Utilities - Gas						1,200.00
5409	Utilities - Water/Sewer						4,000.00
5404	Mobile Technology Expense	869.02		600.00	1,000.00	1,400.00	1,800.00
5405	Insurance - Liability & Property	7,268.68	8,000.00	8,000.00	12,000.00	12,000.00	20,000.00
5406	Insurance - Windstorm		10,000.00	10,000.00	25,000.00		50,000.00
5407	Insurance - Vehicles	182.25	1,000.00		100.00	200.00	300.00
	<b>TOTAL EXPENSE</b>	<b>779,049.01</b>	<b>660,377.96</b>	<b>748,360.00</b>	<b>1,189,250.00</b>	<b>1,153,705.93</b>	<b>1,779,090.00</b>

Account	Description	YTD Actual Thru 06-30-2024	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Adopted Budget FY 2023-24	Estimate	Proposed Budget FY 2024-25
<b>EXPENSE</b>							
<b>10-15</b>	<b>FINANCE</b>						
5101	Salaries - Full-Time	96,867.20	80,620.80	86,630.00	156,980.00	148,149.84	229,880.00
5106	Social Security/Medicare	7,189.67	6,167.49	6,630.00	12,010.00	10,995.97	17,590.00
5107	TMRS	10,885.95	7,255.87	9,530.00	17,270.00	16,649.10	25,290.00
5108	Health & Life Insurance	18,030.35	7,400.00	8,800.00	24,000.00	27,575.83	38,500.00
5109	Worker's Comp	158.79	2,863.65	350.00	640.00	242.86	930.00
5110	Texas Workforce Commission	234.00	252.00	90.00	90.00	357.88	360.00
5114	Benefits Admin Fees		144.00	80.00	150.00		220.00
5115	Longevity Pay	180.00	60.00	120.00	180.00	180.00	240.00
5117	Certificate/Education Pay	1,915.45			3,000.00	2,929.51	4,500.00
5223	Training & Travel	4,424.68	2,000.00	1,500.00	6,000.00	8,000.00	16,000.00
5224	Dues & Subscriptions	235.00	500.00	500.00	500.00	600.00	1,500.00
5301	Office Supplies	1,623.81	1,000.00	2,000.00	2,000.00	1,750.00	2,500.00
5309	Uniforms		70.00	300.00	300.00	200.00	500.00
5310	Postage	355.84	200.00	1,000.00	1,000.00	550.00	700.00
5314	Computer & Technology	259.00	-	3,200.00	4,000.00	270.00	5,000.00
5315	Computer Software/License	10,890.63	20,000.00	16,000.00	18,000.00	18,000.00	23,000.00
5317	Equipment & Other Rentals	230.40			500.00	450.00	500.00
	<b>TOTAL EXPENSE</b>	153,480.77	128,533.81	136,730.00	246,620.00	236,900.98	367,210.00

YTD Actual  
Thru  
06-30-2024

Adopted Budget  
(FY 21-22)

Adopted Budget  
(FY 22-23)

Adopted Budget  
FY 2023-24

Propo  
Budget  
FY 2024-25

Account                      Description                      Estimate

EXPENSE

10-20 POLICE DEPARTMENT							
5101	Salaries - Full-Time	673,306.37	750,925.02	968,690.00	1,017,420.00	972,553.65	1,309,860.00
5104	Salaries - Overtime	24,307.00	12,500.00	30,170.00	31,640.00	35,110.11	104,580.00
5106	Social Security/Medicare	53,200.63	57,445.76	74,110.00	77,840.00	76,845.35	97,830.00
5107	TMRS	79,564.19	67,583.25	106,560.00	111,920.00	114,926.05	140,670.00
5108	Health & Life Insurance	110,960.84	99,900.00	123,200.00	168,000.00	160,276.77	245,000.00
5109	Worker's Comp	21,264.45	33,341.07	50,600.00	50,810.00	30,715.32	52,310.00
5110	Texas Workforce Commission	1,721.29	3,528.00	1,260.00	630.00	2,486.31	2,110.00
5114	Benefits Admin Fees		1,008.00	1,010.00	1,010.00	-	1,300.00
5115	Longevity Pay	1,200.00	840.00	1,020.00	1,620.00	1,200.00	1,320.00
5117	Certification Pay	20,504.10	16,087.50	23,400.00	23,400.00	29,617.03	40,950.00
5206	Professional Services		7,000.00				8,500.00
5222	Investigations		3,000.00				
5223	Training & Travel		5,000.00				
5224	Dues & Subscriptions		1,500.00				2,000.00
5230	Radio Service		4,000.00				
5231	Recruiting and Hiring Expenses	1,772.54	1,500.00	1,000.00	1,000.00	2,370.00	1,000.00
5301	Office Supplies	1,656.85	3,000.00	3,000.00	3,000.00	2,210.00	3,000.00
5309	Uniforms	4,474.10	8,000.00	8,000.00	8,400.00	5,970.00	8,400.00
5310	Postage	95.85	100.00	100.00	200.00	130.00	200.00
5311	Building Repairs & Maintenance		2,000.00	500.00			
5313	Fuel Expense	28,482.51	30,000.00	40,000.00	40,000.00	37,980.00	40,000.00
5314	Computer & Technology		20,000.00				
5317	Equipment & Other Rentals	2,496.45			6,500.00	3,330.00	21,500.00
5319	Vehicle Repairs & Maintenance	13,423.65	10,000.00	10,000.00	15,000.00	17,900.00	15,000.00
5328	Small Tools & Minor Equipment	35,154.61	7,000.00		35,000.00	46,880.00	45,000.00
5330	Miscellaneous	600.03	2,000.00	500.00	500.00	810.00	500.00
5404	Mobile Technology Expense	5,390.67	6,000.00	6,000.00	6,000.00	7,190.00	8,000.00
5405	Insurance - Liability & Property	7,565.25	8,000.00	8,000.00	12,000.00	10,090.00	12,000.00
5407	Insurance - Vehicles	9,239.25	7,000.00	7,000.00	10,000.00	12,320.00	16,000.00
5410	Vehicle Replacement Fund	18,339.00	49,000.00	56,000.00	80,000.00	80,000.00	100,000.00
			-				
			-				
			-				
TOTAL EXPENSE		1,114,719.63	1,217,258.60	1,520,120.00	1,701,890.00	1,650,910.59	2,277,030.00

Account	Description	YTD Actual Thru 06-30-2024	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Adopted Budget FY 2023-24	Estimate	Proposed Budget FY 2024-25
<b>EXPENSE</b>							
<b>10-21</b>	<b>Animal Control</b>						
5101	Salaries - Full-Time	29,125.32	44,575.02	47,210.00	49,840.00	47,328.65	84,250.00
5104	Salaries - Overtime	1,092.29	1,000.00	1,740.00	1,840.00	1,774.97	3,100.00
5106	Social Security/Medicare	2,270.15	3,409.99	3,620.00	3,820.00	3,688.99	6,450.00
5107	TMRS	3,343.74	4,011.75	5,200.00	5,490.00	5,433.58	9,270.00
5108	Health & Life Insurance	5,890.54	7,400.00	8,800.00	12,000.00	9,572.13	28,000.00
5109	Worker's Comp	1,476.75	1,583.30	2,960.00	3,120.00	2,399.72	5,270.00
5110	Texas Workforce Commission	199.45	252.00	90.00	50.00	324.11	240.00
5114	Benefits Admin Fees		72.00	80.00	80.00	-	150.00
5115	Longevity Pay	180.00	60.00	120.00	180.00	180.00	-
5223	Training & Travel	1,991.66	1,500.00	2,500.00	4,000.00	2,660.00	5,000.00
5224	Dues & Subscriptions	79.90	300.00	300.00	300.00	110.00	300.00
5229	Contractual Services	1,035.25	2,500.00	1,500.00	1,500.00	1,390.00	2,500.00
5301	Office Supplies	231.72	200.00	300.00	200.00	310.00	200.00
5309	Uniforms	1,219.88	500.00	500.00	500.00	1,630.00	1,500.00
5310	Postage	19.90	200.00	200.00	200.00	30.00	200.00
5313	Fuel Expense	2,061.58	1,000.00	2,500.00	3,000.00	2,750.00	6,000.00
5319	Vehicle Repairs & Maintenance	1,203.13	1,000.00	1,000.00	1,000.00	1,610.00	1,000.00
5328	Small Tools & Minor Equipment	259.64	300.00	500.00	1,000.00	350.00	2,000.00
5404	Mobile Technology Expense	963.17		1,000.00	1,000.00	1,290.00	2,000.00
5407	Insurance - Vehicles	465.75	1,000.00	1,000.00	1,000.00	630.00	1,600.00
5410	Vehicle Replacement Fund		7,000.00	7,000.00	8,000.00	8,000.00	20,000.00
<b>TOTAL EXPENSE</b>		53,109.82	77,864.06	88,120.00	98,120.00	91,462.14	179,030.00

Account	Description	YTD Actual Thru 06-30-2024	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Adopted Budget FY 2023-24	Estimate	Proposed Budget FY 2024-25
<b>10-22</b>	<b>Emergency Management</b>						
5206	Professional Services		-	-			
5214	Advertising/Printing Expense	254.00	2,000.00	2,000.00	2,000.00	300.00	2,000.00
5223	Training & Travel	245.98	1,000.00	1,000.00	1,000.00	300.00	3,000.00
5229	Contractual Services		5,000.00	5,000.00	5,000.00	400,000.00	5,000.00
5301	Office Supplies	974.50	2,000.00	2,000.00	2,000.00	1,000.00	2,000.00
5315	Computer Software/License		1,000.00	1,000.00	1,000.00	3,500.00	3,500.00
	TOTAL EXPENSE	1,474.48	11,000.00	11,000.00	11,000.00	405,100.00	15,500.00



Account	Description	YTD Actual Thru 06-30-2024	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Adopted Budget FY 2023-24	Estimate	Proposed Budget FY 2024-25
<b>EXPENSES</b>							
<b>10-25</b>	<b>MUNICIPAL COURT</b>						
5101	Salaries - Full-Time	77,942.49	93,668.64	101,330.00	108,650.00	112,583.60	132,020.00
5104	Salaries - Overtime	387.35	2,000.00	1,390.00	1,470.00	559.51	2,820.00
5106	Social Security/Medicare	6,042.10	7,165.65	7,760.00	8,320.00	8,727.48	10,100.00
5107	TMRS	8,832.51	8,430.18	11,150.00	11,960.00	12,758.07	14,530.00
5108	Health & Life Insurance	9,868.20	14,800.00	17,600.00	24,000.00	14,254.07	35,000.00
5109	Worker's Comp	188.64	3,327.11	410.00	440.00	272.48	540.00
5110	Texas Workforce Commission	234.00	504.00	180.00	90.00	338.00	360.00
5114	Benefits Admin Fees		144.00	150.00	150.00	-	220.00
5115	Longevity Pay	300.00	60.00	180.00	300.00	300.00	420.00
5117	Certification Pay	1,666.11	1,200.00	2,400.00	2,400.00	2,406.60	3,600.00
5203	Attorney/Prosecutor Fees	40,450.00	50,000.00	60,000.00	60,000.00	53,200.00	50,000.00
5209	Judge Fees	18,148.68	20,000.00	25,000.00	35,000.00	28,500.00	50,000.00
5220	Interpreter Services	237.20	1,500.00	1,500.00	1,000.00	900.00	1,200.00
5223	Training & Travel	900.95	1,000.00	1,500.00	1,500.00	900.00	2,000.00
5301	Office Supplies	2,283.30	3,000.00	3,500.00	3,000.00	2,600.00	3,500.00
5308	Jury Trial Expense	1,140.65	1,500.00	1,750.00	1,500.00	1,700.00	2,000.00
5309	Uniforms	191.50	500.00	800.00	800.00	400.00	900.00
5310	Postage	759.10	500.00	750.00	1,000.00	1,000.00	1,500.00
5314	Computer Software/License	7,586.25	6,800.00	6,000.00	5,000.00	7,600.00	8,000.00
5317	Equipment & Other Rentals	276.74			500.00	500.00	1,000.00
	<b>TOTAL EXPENSES</b>	<b>177,435.77</b>	<b>216,099.58</b>	<b>243,350.00</b>	<b>267,080.00</b>	<b>249,499.80</b>	<b>319,710.00</b>

		<b>YTD Actual</b>		<b>Adopted Budget</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>		<b>Proposed</b>
<b>Account</b>	<b>Description</b>	<b>Thru</b>	<b>(FY 21-22)</b>	<b>(FY 22-23)</b>	<b>FY 2023-24</b>	<b>Estimate</b>	<b>FY 2024-25</b>	<b>Budget</b>
		<b>06-30-2024</b>						<b>FY 2024-25</b>

EXPENSES

10-30	PUBLIC WORKS						
5101	Salaries - Full-Time	59,607.32	60,889.92	64,330.00	158,870.00	103,319.35	181,300.00
5104	Salaries - Overtime	5,921.42	4,000.00	3,550.00	9,620.00	10,263.79	10,000.00
5106	Social Security/Medicare	4,947.12	4,658.08	4,930.00	12,160.00	8,575.01	13,870.00
5107	TMRS	7,227.96	5,480.09	7,080.00	17,480.00	12,528.46	19,950.00
5108	Health & Life Insurance	11,300.46	7,400.00	8,800.00	42,000.00	19,587.46	56,000.00
5109	Worker's Comp	2,455.50	2,162.81	4,810.00	11,870.00	4,256.20	13,550.00
5110	Texas Workforce Commission	257.92	252.00	90.00	180.00	447.06	470.00
5114	Benefits Admin Fees		-	80.00	290.00	-	290.00
5115	Longevity Pay	180.00	60.00	120.00	180.00	180.00	240.00
5217	Professional Cleaning Services	3,300.00			5,000.00	5,000.00	8,000.00
5219	Roads, Bridges & Drainage	24,526.41	340,000.00	125,000.00	300,000.00	260,000.00	260,000.00
5223	Training & Travel	113.75		2,000.00	2,000.00	800.00	2,000.00
5229	Contractual Services	46,500.00	65,000.00	75,000.00	50,000.00	74,400.00	
5301	Office Supplies	2,563.48	5,000.00	4,000.00	3,000.00	2,400.00	3,000.00
5309	Uniforms	1,419.69	1,000.00	1,000.00	2,000.00	2,000.00	4,000.00
5311	Building Repairs & Maintenance	5,881.91			8,000.00	4,000.00	8,000.00
5313	Fuel Expense	2,814.43	4,000.00	4,000.00	4,000.00	4,500.00	12,000.00
5317	Equipment & Other Rentals	4,297.12	15,000.00	12,000.00	12,000.00	12,000.00	12,000.00
5319	Vehicle Repairs & Maintenance	997.23	3,000.00	2,500.00	2,500.00	1,500.00	2,500.00
5321	Public Works Maintenance	5,386.48	20,000.00	25,000.00	25,000.00	22,000.00	25,000.00
5322	Special Road Work		15,000.00	10,000.00	10,000.00	10,000.00	50,000.00
5328	Small Tools & Minor Equipment	3,859.11	8,000.00	5,000.00	5,000.00	3,000.00	4,000.00
5331	Signs & Postings	8,141.19	8,000.00	10,000.00	10,000.00	10,000.00	10,000.00
5401	Utilities - Electricity	2,547.65			10,000.00	4,000.00	10,000.00
5404	Mobile Technology Expense	376.57		600.00	600.00	600.00	1,200.00
5407	Insurance - Vehicles	494.25	1,000.00	1,000.00	2,000.00	660.00	4,000.00
5410	Vehicle Replacement Fund		7,000.00	7,000.00	16,000.00	16,000.00	20,000.00
5413	Residential Garbage Subsidy					25,600.00	288,000.00
	<b>TOTAL EXPENSES</b>	205,116.97	576,902.90	377,890.00	719,750.00	617,617.35	1,019,370.00

YTD Actual  
Thru  
06-30-2024

Adopted Budget  
(FY 21-22)

Adopted Budget  
(FY 22-23)

Adopted Budget  
FY 2023-24

Proposed  
Budget  
FY 2024-25

Account Description Estimate

EXPENSES

10-32	PARKS & REC						
5217	Professional Cleaning Services						5,000.00
5229	Contractual Services	96,103.58	33,000.00	72,000.00	72,000.00	100,000.00	120,000.00
5301	Office Supplies	3,069.86	2,500.00	2,000.00	2,500.00	3,100.00	3,000.00
5309	Uniforms	2,404.88	1,000.00	1,000.00	1,000.00	2,500.00	2,500.00
5317	Equipment & Other Rentals	192.76		6,000.00	6,000.00	200.00	7,000.00
5323	Park Improvements		35,000.00				
5324	Park Maintenance	50,470.87	70,000.00	80,000.00	80,000.00	70,000.00	80,000.00
5331	Signs & Postings	328.00	500.00	1,000.00	1,000.00	1,000.00	1,000.00
	TOTAL EXPENSES	152,569.95	142,000.00	162,000.00	162,500.00	176,800.00	218,500.00

Account	Description	YTD Actual Thru 06-30-2024	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Adopted Budget FY 2023-24	Estimate	Proposed Budget FY 2024-25
<b>EXPENSES</b>							
<b>10-35</b>	<b>COMMUNITY DEVELOPMENT</b>						
5101	Salaries - Full-Time	35,466.44	43,492.80	46,040.00	48,630.00	48,533.02	184,610.00
5104	Salaries - Overtime	199.40	1,500.00	1,700.00	1,790.00	272.86	1,890.00
5106	Social Security/Medicare	2,694.53	3,327.20	3,530.00	3,730.00	3,687.25	14,130.00
5107	TMRS	3,956.24	3,914.35	5,070.00	5,350.00	5,413.80	20,310.00
5108	Health & Life Insurance	8,033.25	7,400.00	8,800.00	12,000.00	10,992.87	42,000.00
5109	Worker's Comp	86.52	1,544.86	190.00	200.00	118.40	1,800.00
5110	Texas Workforce Commission	117.00	252.00	90.00	50.00	160.11	470.00
5114	Benefits Admin Fees		72.00	80.00	80.00	-	290.00
5115	Longevity Pay	300.00	240.00	240.00	300.00	300.00	360.00
5117	Certification Pay						
5206	Professional Services	97,144.26	50,500.00	50,000.00	50,000.00	129,530.00	50,000.00
5208	Engineering Services	51,258.57	75,000.00	75,000.00	75,000.00	68,350.00	75,000.00
5223	Training & Travel	138.00			1,500.00	190.00	1,500.00
5232	Early Plat - Admin Fees	104,691.69		80,000.00	64,000.00	139,590.00	64,000.00
5233	Eng Svc: Permits/Inspections	770,324.31	200,000.00	300,000.00	350,000.00	950,000.00	350,000.00
5234	Eng Svc: Plan Review	222,746.49	95,000.00	100,000.00	100,000.00	297,000.00	100,000.00
5235	Eng Svc: Platting	103,192.00	120,000.00	75,000.00	75,000.00	137,590.00	75,000.00
5301	Office Supplies	259.96	1,000.00	1,500.00	1,000.00	350.00	1,000.00
5309	Uniforms		500.00	500.00	200.00	-	200.00
5315	Computer Software/License	14,715.00	14,000.00	15,000.00	15,000.00	19,620.00	15,000.00
5317	Equipment & Other Rentals	265.84			500.00	360.00	500.00
5411	TIF Fund/MUD 31 Payable	139,886.31	2,336,000.00	2,373,800.00	179,500.00	150,000.00	36,300.00
	<b>TOTAL EXPENSES</b>	<b>1,555,337.81</b>	<b>2,953,743.21</b>	<b>3,136,540.00</b>	<b>983,830.00</b>	<b>1,962,058.31</b>	<b>1,034,360.00</b>

Account	Description	YTD Actual Thru 06-30-2024	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Adopted Budget FY 2023-24	Estimate	Proposed Budget FY 2024-25
<b>EXPENSES</b>							
<b>10-36</b>	<b>FIRE MARSHAL</b>						
5101	Salaries - Full-Time	73,120.80	88,980.72	94,520.00	99,830.00	100,060.04	105,410.00
5106	Social Security/Medicare	5,316.18	6,807.03	7,240.00	7,640.00	7,274.77	8,070.00
5107	TMRS	8,063.02	8,008.26	10,400.00	10,990.00	11,033.61	11,600.00
5108	Health & Life Insurance	11,210.43	7,400.00	8,800.00	12,000.00	15,340.59	14,000.00
5109	Worker's Comp	2,679.75	3,160.60	4,660.00	5,900.00	3,667.03	6,230.00
5110	Texas Workforce Commission	117.00	252.00	90.00	50.00	160.11	120.00
5114	Benefits Admin Fees		72.00	80.00	80.00	-	80.00
5115	Longevity Pay	180.00	-	120.00	120.00	180.00	180.00
5207	Building Inspector	264,892.50	300,000.00	300,000.00	250,000.00	353,200.00	300,000.00
5223	Training & Travel	2,505.90	4,000.00	4,000.00	5,000.00	3,400.00	5,000.00
5224	Dues & Subscriptions	2,358.04	4,000.00	3,000.00	3,000.00	3,200.00	3,000.00
5301	Office Supplies	245.77	500.00	1,500.00	1,000.00	400.00	1,000.00
5303	Public Education & Training	91.62	3,000.00	2,000.00	3,000.00	200.00	3,000.00
5307	Investigation Supplies	145.49	1,000.00	1,000.00	1,000.00	200.00	1,000.00
5309	Uniforms	956.90	1,000.00	1,500.00	1,500.00	1,300.00	1,500.00
5310	Postage	-	200.00	200.00	100.00	-	100.00
5313	Fuel Expense	2,674.64	2,000.00	3,000.00	3,000.00	3,600.00	3,000.00
5319	Vehicle Repairs & Maintenance	4,005.75	1,500.00	1,500.00	2,500.00	5,400.00	2,000.00
5328	Small Tools & Minor Equipment	120.18	2,000.00	2,000.00	2,000.00	200.00	3,000.00
5404	Mobile Technology Expense	648.57		1,000.00	1,000.00	900.00	1,000.00
5407	Insurance - Vehicles	543.75	1,000.00	1,000.00	1,000.00	800.00	800.00
5410	Vehicle Replacement Fund		7,000.00	7,000.00	8,000.00	8,000.00	10,000.00
	<b>TOTAL EXPENSES</b>	<b>379,876.29</b>	<b>441,880.61</b>	<b>454,610.00</b>	<b>418,710.00</b>	<b>518,516.14</b>	<b>480,090.00</b>

Account                      Description                      YTD Actual Thru 06-30-2024                      Adopted Budget (FY 21-22)                      Adopted Budget (FY 22-23)                      Adopted Budget FY 2023-24                      Estimate                      Proposed Budget FY 2024-25

EXPENSES

10-90	CAPITAL AND PLANNING PROJECTS						
5610	Land Purchase and Improvement	60,783.38	-	150,000.00	250,000.00	1,300,000.00	
5620	Building Purchase, Construction or Improvements		380,000.00	150,000.00	50,000.00	50,000.00	
5630	Furniture & Equipment	8,525.00	-	100,000.00		9,000.00	
5640	Capital Assets		-	-			
5650	Vehicles & Machinery		-	-			
5660	Capital and Planning Contingency Reserves	3,500.00	35,000.00	150,000.00	150,000.00	150,000.00	150,000.00
				-			
	TOTAL EXPENSES	72,808.38	415,000.00	550,000.00	450,000.00	1,509,000.00	150,000.00

Account                      Description                      YTD Actual Thru 06-30-2024                      Adopted Budget (FY 21-22)                      Adopted Budget (FY 22-23)                      Adopted Budget FY 2023-24                      Estimate                      Proposed Budget FY 2024-25

EXPENSES

30-10 Debt Service - CIP				-			
5501	Debt Principal	330,000.00	75,000.00	75,000.00	989,700.00	330,000.00	989,700.00
5502	Bond Principal		-	365,000.00			
5504	Paying Agent Fee	750.00	-	-		750.00	
5510	Bond Issuance Cost		-				
5511	Interest on Bonds		-	523,177.00			
5513	Interest on Debt	658,910.00	24,000.00	22,440.00		658,910.00	
5520	MUD 55 Debt Adjustment				100,000.00	100,000.00	100,000.00
5521	MUD 31 Rebate Payment	600,000.00			600,000.00	600,000.00	700,000.00
			-				
	TOTAL EXPENSES	1,589,660.00	99,000.00	985,617.00	1,689,700.00	1,689,660.00	1,789,700.00

Account	Description	YTD Actual Thru 06-30-2024	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Adopted Budget FY 2023-24	Estimate	Proposed Budget FY 2024-25
<b>REVENUE</b>							
<b>SALES TAX</b>							
4112	CCPD Sales Tax	259,036.56		210,000.00	216,000.00	264,000.00	264,000.00
4910	Interest Income	16,237.32				20,000.00	20,000.00
<b>EXPENSE</b>							
<b>20-20</b>	<b>CRIME CONTROL</b>						
5101	Salaries - Full-Time	3,711.90			80,710.00	26,000.00	81,140.00
5104	Salaries - Overtime	194.88	5,000.00	17,000.00	8,000.00	8,000.00	8,000.00
5106	Social Security/Medicare	277.99			6,180.00	1,750.00	6,210.00
5107	TMRS	411.39			8,880.00	1,000.00	8,930.00
5108	Health & Life Insurance	813.88			24,000.00	2,445.00	28,000.00
5109	Worker's Comp				330.00		330.00
5110	Texas Workforce Commission	180.00			140.00	180.00	240.00
5114	Benefits Admin Fees				220.00		150.00
5206	Professional Services	8,024.22		10,000.00	7,500.00		12,500.00
5214	Advertising/Printing Expense			7,500.00			
5222	Investigations	1,176.17		4,000.00	1,600.00	1,570.00	3,000.00
5223	Training & Travel	13,319.61		15,000.00	20,000.00	17,760.00	15,000.00
5230	Radio Service	5,328.00		5,100.00	5,400.00	7,110.00	6,500.00
5301	Office Supplies	44.38		2,500.00	2,000.00	60.00	2,000.00
5303	Public Education & Training	4,080.12		4,000.00	4,000.00	5,450.00	12,610.00
5307	Investigation Supplies	636.34		4,000.00	776.00	850.00	16,000.00
5309	Uniforms	1,097.64			5,000.00	1,470.00	5,000.00
5314	Computer & Technology	11,978.03		25,000.00	35,000.00	15,980.00	10,000.00
5315	Computer Software/License	10,343.79		16,000.00	18,500.00	13,800.00	19,540.00
5316	Equipment Repair/Parts	1,130.02		5,000.00	5,000.00	1,510.00	5,000.00
5317	Equipment & Other Rentals			4,000.00	12,000.00		43,000.00
5319	Vehicle Repairs & Maintenance			3,900.00			
5328	Small Tools & Minor Equipment	4,589.20		11,000.00	5,000.00	6,120.00	5,000.00
5330	Miscellaneous	916.22		1,000.00	1,000.00	1,230.00	1,000.00
5630	Furniture & Equipment			250,000.00			
5650	Vehicles & Machinery	65,604.81		75,000.00	75,000.00		50,000.00
	<b>TOTAL EXPENSE</b>	<b>133,858.59</b>	<b>5,000.00</b>	<b>460,000.00</b>	<b>326,236.00</b>	<b>112,285.00</b>	<b>339,150.00</b>



**IOWA COLONY CRIME CONTROL AND PREVENTION DISTRICT**  
**FY24/25 PROPOSED BUDGET**  
**PROGRAM AREA BY ACTIVITY**

**COMMUNICATIONS DIVISION**

These funds will be utilized to provide funding, including salaries and benefits, for two full-time Communication Operators within the Communications Division.

<b>GL Code</b>	<b>Description</b>	<b>Approved FY23/24</b>	<b>Proposed FY24/25</b>
20-20-5101	Salaries – Full-Time	80,710.00	81,140.00
20-20-5104	Salaries – Overtime	3,000.00	3,000.00
20-20-5106	Social Security/Medicare	6,180.00	6,210.00
20-20-5107	TMRS	8,880.00	8,930.00
20-20-5108	Health & Life Insurance	24,000.00	28,000.00
20-20-5109	Worker's Comp	330.00	330.00
20-20-5110	Texas Workforce Commission	140.00	90.00
20-20-5114	Benefits Admin Fees	220.00	150.00

**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.

<b>GL Code</b>	<b>Description</b>	<b>Approved FY23/24</b>	<b>Proposed FY24/25</b>
20-20-5104	Salaries - Overtime	5,000.00	5,000.00

**COMMUNITY RELATIONS**

The department will utilize funds for community relations and involvement. Funds will also be used to purchase public relations items for community events.

<b>GL Code</b>	<b>Description</b>	<b>Approved FY23/24</b>	<b>Proposed FY24/25</b>
20-20-5303	Public Education & Training Materials	4,000.00	12,610.00

## 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	Approved FY23/24	Proposed FY24/25
20-20-5314	Computer & Technology Equipment	25,000.00	10,000.00
20-20-5315	Computer Software & License	18,500.00	19,540.00
20-20-5230	Radio Service	5,400.00	6,500.00
20-20-5328	Small Tools & Minor Equipment	5,000.00	5,000.00

## INVESTIGATIONS

Funds allocated will be used to provide equipment and training to conduct complex criminal investigations.

GL Code	Description	Approved FY23/24	Proposed FY24/25
20-20-5222	Investigations	1,600.00	3,000.00
20-20-5307	Investigation Supplies	776.00	16,000.00

## 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	Approved FY23/24	Proposed FY24/25
20-20-5223	Training & Travel	10,000.00	15,000.00

## POLICE EQUIPMENT

These funds will purchase upgrades to equipment and new equipment, as well as maintain existing equipment for police 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	Approved FY23/24	Proposed FY24/25
20-20-5309	Uniforms	5,000.00	5,000.00
20-20-5316	Equipment Repair/Parts	5,000.00	5,000.00
20-20-5317	Equipment & Other Rentals	4,000.00	23,000.00

**PROFESSIONAL SERVICES**

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

GL Code	Description	Approved FY23/24	Proposed FY24/25
20-20-5206	Professional Services	7,500.00	7,500.00

**POLICE OPERATIONS**

Funds allocated will be used to provide miscellaneous equipment and supplies for the daily operation of all divisions within the police department.

GL Code	Description	Approved FY23/24	Proposed FY24/25
20-20-5301	Office Supplies	2,000.00	2,000.00
20-20-5330	Miscellaneous	1,000.00	1,000.00

**ONE-TIME EXPENDITURES**

These funds will be used or encumbered for larger projects such as police department vehicles with associated equipment, personal protective equipment, forensic mapping tools, and other projects.

GL Code	Description	Proposed FY24/25
20-20-5206	Professional Services	5,000.00
20-20-5317	Equipment & Other Rentals	20,000.00
20-20-5650	Vehicles & Machinery*	50,000.00

\*One-time expenditures from the fund balance.  
Fund Balance September 30, 2023 - \$471,405.40  
Proposed Expenditures this budget - \$75,000.00  
Remaining Balance - \$421,405.40

NO PREVIOUS YEARS  
UTILITY FUND CREATED 1/1/2024

Proposed  
Budget  
FY 2024-25

Account Description

60 REVENUE				
<b>Water and Sewer Bills</b>				
4504	Water Meter Fees			360,000.00
4505	Water Service Revenue			2,100,000.00
4506	Sewer Service Revenue			1,365,000.00
4507	Garbage Collection Revenue			840,000.00
<b>TOTAL REVENUES</b>				<b>4,665,000.00</b>

EXPENSES

60-60 UTILITY FUND				
5101	Salaries - Full-Time			45,700.00
5104	Salaries - Overtime			2,190.00
5106	Social Security/Medicare			3,500.00
5107	TMRS			5,030.00
5108	Health & Life Insurance			14,000.00
5109	Worker's Comp			3,420.00
5110	Texas Workforce Commission			120.00
5114	Benefits Admin Fees			
5115	Longevity Pay			
5202	Audit			31,900.00
5206	Professional Services			47,700.00
5208	Engineering Services			170,000.00
5213	Legal Notices Expense			2,500.00
5223	Training & Travel			6,200.00
5229	Contractual Services			653,716.00
5240	Permits/Assessment Fees			37,470.00
5241	Surface Water Fees			12,000.00
5242	Sludge Hauling			60,000.00
5214	Garbage Collection Services			840,000.00
5301	Office Supplies			50,640.00
5310	Postage			1,740.00
5311	Building Repairs & Maintenance			589,000.00
5328	Small Tools & Minor Equipment			250,000.00
5330	Miscellaneous			8,000.00
5334	Laboratory Expense			73,600.00
5335	Chemicals			19,000.00
5401	Utilities - Electricity			93,780.00
5403	Utilities - Telephone			1,800.00
5404	Mobile Technology Expense			-
5405	Insurance - Liability & Property			107,469.00
5406	Insurance - Windstorm			-
5407	Insurance - Vehicles			-
5410	Vehicle Replacement Fund			10,000.00
5610	Land Purchase and Improvement			108,000.00
5620	Building Purchase, Construction or Improvements			-
5630	Furniture & Equipment			-
5650	Vehicles & Machinery			65,000.00
5691	AMI Meter System Lease Payment			335,000.00
5661	Capital Projects Fund			550,000.00
<b>TOTAL EXPENSES</b>				<b>4,198,475.00</b>

City of Iowa Colony  
2024-25 Proposed Pay Scale

GENERAL

Title	Pay Grade		P	A	B	C	D	E	F	G	H	I	J	K	L
			(Minimum)	(Midpoint)										(Maximum)	
Deputy Court Clerk; Permits Clerk; Maintenance Worker I; Receptionist	10	Hourly	16.27	16.68	17.10	17.53	17.97	18.42	18.88	19.35	19.83	20.33	20.84	21.36	21.89
		Bi-Weekly	1,301.60	1,334.40	1,368.00	1,402.40	1,437.60	1,473.60	1,510.40	1,548.00	1,586.40	1,626.40	1,667.20	1,708.80	1,751.20
		Annual	33,841.60	34,694.40	35,568.00	36,462.40	37,377.60	38,313.60	39,270.40	40,248.00	41,246.40	42,266.40	43,347.20	44,428.80	45,531.20
9-1-1 Telecommunicator ; Maintenance Crew Leader; Animal Control Officer; Code Enforcement Officer; Administrative Assistant	11	Hourly	19.12	19.60	20.09	20.59	21.10	21.63	22.17	22.72	23.29	23.87	24.47	25.08	25.71
		Bi-Weekly	1,529.60	1,568.00	1,607.20	1,647.20	1,688.00	1,730.40	1,773.60	1,817.60	1,863.20	1,909.60	1,957.60	2,006.40	2,056.80
		Annual	39,769.60	40,768.00	41,787.20	42,827.20	43,888.00	44,990.40	46,113.60	47,257.60	48,443.20	49,649.60	50,897.60	52,166.40	53,476.80
Permits Coordinator; Lead Telecommunicator	12	Hourly	22.47	23.03	23.61	24.20	24.81	25.43	26.07	26.72	27.39	28.07	28.77	29.49	30.23
		Bi-Weekly	1,797.60	1,842.40	1,888.80	1,936.00	1,984.80	2,034.40	2,085.60	2,137.60	2,191.20	2,245.60	2,301.60	2,359.20	2,418.40
		Annual	46,737.60	47,902.40	49,108.80	50,336.00	51,604.80	52,894.40	54,225.60	55,577.60	56,971.20	58,385.60	59,841.60	61,339.20	62,878.40
Public Works Foreman; Utilities Superintendent; Building Inspector (future) Comms/Records Supervisor	13	Hourly	26.40	27.06	27.74	28.43	29.14	29.87	30.62	31.39	32.17	32.97	33.79	34.63	35.50
		Bi-Weekly	2,112.00	2,164.80	2,219.20	2,274.40	2,331.20	2,389.60	2,449.60	2,511.20	2,573.60	2,637.60	2,703.20	2,770.40	2,840.00
		Annual	54,912.00	56,284.80	57,699.20	59,134.40	60,611.20	62,129.60	63,689.60	65,291.20	66,913.60	68,577.60	70,283.20	72,030.40	73,840.00
Mun Court Clerk/Administrator; City Secretary; Accountant	14	Hourly	31.02	31.80	32.60	33.42	34.26	35.12	36.00	36.90	37.82	38.77	39.74	40.73	41.75
		Bi-Weekly	2,481.60	2,544.00	2,608.00	2,673.60	2,740.80	2,809.60	2,880.00	2,952.00	3,025.60	3,101.60	3,179.20	3,258.40	3,340.00
		Annual	64,521.60	66,144.00	67,808.00	69,513.60	71,260.80	73,049.60	74,880.00	76,752.00	78,665.60	80,641.60	82,659.20	84,718.40	86,840.00
Sr. Accountant; Building Official; HR Manager; Sr. Planner	15	Hourly	36.45	37.36	38.29	39.25	40.23	41.24	42.27	43.33	44.41	45.52	46.66	47.83	49.03
		Bi-Weekly	2,916.00	3,138.24	3,216.36	3,297.00	3,379.32	3,464.16	3,550.68	3,639.72	3,730.44	3,823.68	3,919.44	4,017.72	4,118.52
		Annual	75,816.00	77,708.80	79,643.20	81,640.00	83,678.40	85,779.20	87,921.60	90,126.40	92,372.80	94,681.60	97,052.80	99,486.40	101,982.40
Fire Marshal; IT Systems Manager Finance Manager (future)	16	Hourly	42.83	43.90	45.00	46.13	47.28	48.46	49.67	50.91	52.18	53.48	54.82	56.19	57.59
		Bi-Weekly	3,426.40	3,687.60	3,780.00	3,874.92	3,971.52	4,070.64	4,172.28	4,276.44	4,383.12	4,492.32	4,604.88	4,719.96	4,837.56
		Annual	89,086.40	91,312.00	93,600.00	95,950.40	98,342.40	100,796.80	103,313.60	105,892.80	108,534.40	111,238.40	114,025.60	116,875.20	119,787.20
Community Dev Director (future); Finance Director (future) Public Works Director (future)	17	Hourly	50.33	51.84	53.40	55.00	56.65	58.35	60.10	61.90	63.76	65.67	67.64	69.67	71.76
		Bi-Weekly	4,026.40	4,354.56	4,485.60	4,620.00	4,758.60	4,901.40	5,048.40	5,199.60	5,355.84	5,516.28	5,681.76	5,852.28	6,027.84
		Annual	104,686.40	107,827.20	111,072.00	114,400.00	117,832.00	121,368.00	125,008.00	128,752.00	132,620.80	136,593.60	140,691.20	144,913.60	149,260.80
Police Chief/Dir. Public Safety; City Engineer (future)	18	Hourly	59.14	60.91	62.74	64.62	66.56	68.56	70.62	72.74	74.92	77.17	79.49	81.87	84.33
		Bi-Weekly	4,731.20	5,116.44	5,270.16	5,428.08	5,591.04	5,759.04	5,932.08	6,110.16	6,293.28	6,482.28	6,677.16	6,877.08	7,083.72
		Annual	123,011.20	126,692.80	130,499.20	134,409.60	138,444.80	142,604.80	146,889.60	151,299.20	155,833.60	160,513.60	165,339.20	170,289.60	175,406.40
City Attorney; Assistant City Manager	19	Hourly	69.49	71.57	73.72	75.93	78.21	80.56	82.98	85.47	88.03	90.67	93.39	96.19	99.08
		Bi-Weekly	5,559.20	6,011.88	6,192.48	6,378.12	6,569.64	6,767.04	6,970.32	7,179.48	7,394.52	7,616.28	7,844.76	8,079.96	8,322.72
		Annual	144,539.20	148,865.60	153,337.60	157,934.40	162,676.80	167,564.80	172,598.40	177,777.60	183,102.40	188,593.60	194,251.20	200,075.20	206,086.40
	20	Hourly	81.65	84.10	86.62	89.22	91.90	94.66	97.50	100.43	103.44	106.54	109.74	113.03	116.41
		Bi-Weekly	6,532.00	7,064.40	7,276.08	7,494.48	7,719.60	7,951.44	8,190.00	8,436.12	8,688.96	8,949.36	9,218.16	9,494.52	9,778.44
		Annual	169,832.00	174,928.00	180,169.60	185,577.60	191,152.00	196,892.80	202,800.00	208,894.40	215,155.20	221,603.20	228,259.20	235,102.40	242,132.80

**City of Iowa Colony  
2024-25 Proposed Pay Scale**

**PUBLIC SAFETY (POLICE)**

Title	Pay Grade		P	A	B	C	D	E	F	G	H
			(Minimum)	(Midpoint)					(Maximum)		
Police Officer	PS1	Hourly	27.88	28.72	29.58	30.47	31.38	32.32	33.29	34.29	35.32
		Bi-Weekly (84)	2,341.92	2,412.48	2,484.72	2,559.48	2,635.92	2,714.88	2,796.36	2,880.36	2,966.88
		Annual (2184)	60,889.92	62,724.48	64,602.72	66,546.48	68,533.92	70,586.88	72,705.36	74,889.36	77,138.88
		Bi-Weekly (80)	2,230.40	2,297.60	2,366.40	2,437.60	2,510.40	2,585.60	2,663.20	2,743.20	2,825.60
		Annual (2080)	57,990.40	59,737.60	61,526.40	63,377.60	65,270.40	67,225.60	69,243.20	71,323.20	73,465.60
Police Corporal; Police Investigator	PS1-A	Hourly	33.00	33.99	35.01	36.06	37.14	38.25	39.40		
		Bi-Weekly (84)	2,772.00	2,855.16	2,940.84	3,029.04	3,119.76	3,213.00	3,309.60		
		Annual (2184)	72,072.00	74,234.16	76,461.84	78,755.04	81,113.76	83,538.00	86,049.60		
		Bi-Weekly (80)	2,640.00	2,719.20	2,800.80	2,884.80	2,971.20	3,060.00	3,152.00		
		Annual (2080)	68,640.00	70,699.20	72,820.80	75,004.80	77,251.20	79,560.00	81,952.00		
Police Sergeant	PS2	Hourly	39.80	40.99	42.22	43.49	44.79	46.13	47.51		
		Bi-Weekly (84)	3,343.20	3,443.16	3,546.48	3,653.16	3,762.36	3,874.92	3,990.84		
		Annual (2184)	86,923.20	89,522.16	92,208.48	94,982.16	97,821.36	100,747.92	103,761.84		
		Bi-Weekly (80)	3,184.00	3,279.20	3,377.60	3,479.20	3,583.20	3,690.40	3,800.80		
		Annual (2080)	82,784.00	85,259.20	87,817.60	90,459.20	93,163.20	95,950.40	98,820.80		
Police Lieutenant	PS3	Hourly	49.00	50.47	51.98	53.54					
		Bi-Weekly (80)	3,920.00	4,037.60	4,158.40	4,283.20					
		Annual (2080)	101,920.00	104,977.60	108,118.40	111,363.20					

# Assignment of Funds

The following items are existing Assigned Funds Projects with their remaining balance listed:

## **Public Works Equipment – (remaining to be invoiced) \$200,000**

Remaining portion of equipment to be invoiced

## **Public Works Roadwork – (remaining) \$250,000**

These funds will be used for a large road striping project and other Road Improvements.

## **Unified Development Code Update Project – (remaining balance) \$25,000**

Continuation of project for UDC Updates, Zoning & Subdivision Ordinances, GIS component.

The following items are being added into “Assigned Funds” as part of the FY 24-25 budget:

## **Government Center Master Plan – \$250,000**

The Master Plan for the 50-acre Government Center and the 43-acre Services Center will be initiated soon. Funds were budgeted in 2023-24 and captured into Assigned Fund Balance to complete project.

## **MUD Facility Conveyance – \$50,000**

Originally budgeted for any costs associated with the conveyance. Captured in Assigned Fund Balance to cover potential litigation expenses.

## **Capital Planning - \$50,000**

Grant management services related to the Resilient Communities Program.

## **ARPA Water Line Project – \$300,000**

These funds are being assigned from Fund Balance and will be repaid by the Utility Fund.

## **Disaster Response Funds - \$400,000**

These were accounted for in estimated FY23-24 expenses within the Emergency Management Department and will pay invoices for debris removal operations post-hurricane Beryl. We are filing for Public Assistance through FEMA and anticipate 75% to be reimbursed.

## **Public Works Roadwork – \$100,000**

This is an allocation from the FY23-24 budget and will be used for additional Special Road Improvement Projects.

## **GLOSSARY OF TERMS**

### **ACCOUNT**

A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance, or fund balance.

### **ACCRUAL ACCOUNTING**

A basis of accounting under which transactions are recognized, regardless of the timing of related cash flows; for example, in accrual accounting, revenue that was earned between April 1<sup>st</sup> and June 30<sup>th</sup> but for which payment was not received until July 10<sup>th</sup> is recorded as being received on June 30<sup>th</sup> rather than July 10<sup>th</sup>.

### **AMORTIZATION**

The process of paying the principal amount of debt in periodic payments.

### **APPROPRIATION**

The legal authorization to make expenditures or enter into obligations for specific purposes.

### **ASSESSED VALUATION**

A valuation set upon real property or other property by a government as a basis for levying taxes. Assessed value of property is determined by the Brazoria County Appraisal District, typically at market value.

### **ARBITRAGE**

The practice of investing proceeds from a tax-exempt instrument in higher-yielding investments

### **ASSETS**

Property owned by the city government that has monetary value.

### **AUDIT**

An independent, objective evaluation of an organization's financial reports and reporting processes. The primary purpose of an audit is to give citizens, Council members, regulators, investors, directors, and managers reasonable assurance that financial statements are accurate and complete. Financial audits for the City of Iowa Colony are conducted by an independent and professional auditing firm.

### **BALANCED BUDGET**

A budget in which current revenues equal current expenditures. Budgets may be balanced after expenditures have been prepared by adjusting taxes and fees to generate total current revenues by drawing down fund balances accumulated from prior years or by short-term borrowing to make up the difference between revenues and taxes and other income and current expenditures.

### **BOND**

Bonds or municipal bonds are debt issued by local governments for the financing of government activities, such as capital projects. Bonds are loans that investors make to local governments and that local governments agree to pay back overtime with interest.



**BOND PREMIUM**

Bond premium is the difference between the bond's current price (or carrying value) and the bond's face value; it is the excess price (premium) paid for a bond.

**BRAZORIA COUNTY APPRAISAL DISTRICT**

Entity that is responsible for the appraisal of all property within the district.

**BUDGET AMENDMENT**

A revision of the adopted budget that replaces the original provision when approved by the council. Budget amendments frequently occur throughout the fiscal year as spending priorities shift.

**BUDGET CALENDAR**

The schedule of dates and used as a guide to complete the various steps of the budget preparation and adoption process.

**BUDGET MESSAGE**

A general discussion of the proposed budget, as presented in writing by the City Manager, addressed to the Mayor, City Council, and citizens.

**BUDGET ORDINANCE**

The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.

**CAPITAL ASSETS**

Assets of significant value (over \$5,000) having a useful life of several years, also called fixed assets.

**CAPITAL BUDGET**

A plan of proposed capital outlays and the means for financing them. Usually enacted as part of the complete annual budget.

**CAPITAL IMPROVEMENTS**

Projects which are long term assets such as roads, buildings, and landfills

**CASH BASIS**

A type of accounting in which transactions are recognized typically when cash changes hands.

**CHART OF ACCOUNTS**

The classification system used by a city to organize the accounting for various funds.

**CERTIFICATE OF OBLIGATION**

A bond issued by a city, without voter approval for construction of any public work; purchase of items related to bond, and or payment of contractual obligations for professional services.

**DEBT SERVICE**

Payments of principal and interest on bonds and other debt instruments according to a pre-determined schedule.

**DEBT SERVICE FUND**

A fund established to finance and account for the accumulation of resources for, and the payments of, general long-term debt principal and interest. Also called a sinking fund.

**DEPARTMENT**

An organizational unit responsible for providing programs, activities, and functions in a related field.

**DEPRECIATION**

1. Expiration in the service life of capital assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.
2. The portion of the cost of a capital asset charged as an expense during a particular period.

**ENCUMBRANCE**

Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**ENTERPRISE FUND**

A proprietary fund type established to finance and account for an operation that is financed and operated in a manner similar to private business enterprises - whereby the intent is that the costs (expenses, including depreciation) of providing goods or services to external customers on a continuing basis be financed or recovered primarily through user charges. Examples of enterprise funds are those for water and wastewater services.

**EXPENDITURES**

If the accounts are kept on an accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. Note: Encumbrances are not considered expenditures.

**EXTRATERRITORIAL JURISDICTION (ETJ)**

The land bordering a city's limits that the city has limited control over but does not furnish city services to nor collect ad valorem taxes from. This is an area outside of city limits that may be subject to annexation.

**FISCAL YEAR (FY)**

A twelve-month period to which the annual budget applies and at the end of which a city determines its financial position and results of operations. The City of Iowa Colony's fiscal year begins each October 1 and ends the following September 30.

**FIXED ASSETS**

Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**FRANCHISE FEE**

A charge by the city for a special privilege granted by the city permitting the continued use of public right-of-way, usually involving elements of monopoly and regulations (e.g., Comcast, CenterPoint)

**FULL-TIME EQUIVALENT (FTE)**

A measure of authorized personnel calculated by dividing hours of work per year by the number of hours worked per year by a full-time employee.

**FUND**

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations

**FUND BALANCE**

The difference between the assets of a fund over its liabilities, reserves and carryover.

**GAAP**

Generally Accepted Accounting Principles, these are the uniform minimum standards for financial recording and reporting and are established by the accounting profession through such independent entities as the Government Accounting Standards Board (GASB)

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)**

A governing board set up to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

**GENERAL FUND**

The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is tax supported and includes most of the basic operating services, i.e. police, streets, parks and recreation, and administration.

**GENERAL OBLIGATION BONDS**

Bonds for whose payments the full faith and credit for the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are those payable from taxes and other general revenues.

**GOVERNMENTAL FUND**

The broadest category of fund types which includes those funds that are used to account for tax-supported (governmental activities).

**GRANT**

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

**HOMESTEAD EXEMPTION**

Designed to protect the value of the residents from property taxes, creditors, and circumstances arising from the death of the homeowner's spouse.

**INTERFUND TRANSFERS**

The movement of monies between funds of the same governmental entity.

**INTERGOVERNMENTAL REVENUE**

Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

**INTERNAL CONTROL**

A plan of organization for purchasing, accounting, other financial activities which, among other things, provides that: the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; proper authorizations from specific responsible officials are obtained before key steps in the processing of transactions are completed; and records and procedures are arranged appropriately to facilitate effective control.

**INTERNAL SERVICE FUND**

A proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units.

**INVESTMENTS**

Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in the city operations.

**LEVY**

To impose taxes for the support of government activities.

**LIABILITY**

Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide service to other entities in the future as a result of past transactions or events.

**MATURITIES**

The dates on which the principal and stated values of investments or debt obligations mature and may be reclaimed.

**MODIFIED ACCRUAL, BASIS OF ACCOUNTING**

An accounting theory whereby a) revenues are recognized in the accounting period in which they become available and measurable and b) expenditures are recognized in the accounting period in which the liability is incurred, if measurable. This differs from the full accrual basis, which recognizes the financial effect of transactions when they occur, regardless of the timing of related cash flows. Both differ from the cash basis of accounting that recognizes transactions when related cash amounts are received or disbursed.

## **NO NEW REVENUE TAX RATE**

Formerly the Effective Tax Rate, when compared to the same property, the tax that produces the same amount of the total amount of taxes as compared to the prior year, based on the value of properties taxed in both years.

## **OPERATING EXPENSE**

As used in the accounts of governmental enterprises of a business character, the term means such costs as are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, the production and disposition of commodities produced, and the collection of the revenues.

## **ORDINANCE**

A formal legislative enactment of the city carrying the full force and effect of a law within the city. An ordinance has more legal formality than a resolution, which has lower legal status. Enactment of ordinances is often specified or implied by the City Charter. Revenue – raising measures or assessment of fees and fines are normally established by ordinance.

## **PROPERTY TAX**

Taxes levied on all real and personal items according to the property's valuation and the tax rate, in compliance with the State Property Tax Code.

## **PROPRIETARY FUND**

A fund used in governmental accounting to account for activities that involve business-like interactions, either within the government or outside of it. Types of proprietary funds include enterprise funds and internal service funds.

## **PUBLIC FUNDS INVESTMENT ACT**

A law that governs the investment of government funds in Texas. Under this law, specific parameters are set for Texas cities, requiring them to adopt an investment policy and to designate an investment officer who is required to attend an approved training course. The act, first adopted in 1995 and most recently amended in 2003, also limits the types of investments that can be made and requires quarterly reporting of investment activity to the governing body.

## **PUBLIC IMPROVEMENT DISTRICT**

Defined geographical area established to provide specific types of improvements or maintenance within site financed by assessments against the property owners within the region. Chapter 372 of the Texas Local Government Code authorizes the creation of PIDs by cities.

## **PURCHASE ORDER**

A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

## **RESERVE**

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and spending.

**RETAINED EARNINGS**

An ownership account reflecting the accumulated earnings of proprietary-type fund.

**REVENUE**

The yield of taxes and other sources of income that the city collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund capital in enterprise and internal service funds.

**SALES TAX**

A general "sales tax" is levied on persons and businesses selling merchandise or services in the city limits on a retail basis. The categories for taxation are defined by state law. Money collected under the authorization of this tax is for the use and benefit of the City of Iowa Colony.

**TAX RATE**

The amount of tax levied for each \$100 of taxable valuation. The tax rate multiplied by the taxable valuation equals the tax levy.

**TRUTH IN TAXATION**

Is a concept embodied in the Texas Constitution that requires local taxing units to make taxpayers aware of tax rate proposals and to afford taxpayers the opportunity to limit tax increases.

## ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF THE CITY OF IOWA COLONY, TEXAS, CONTAINING FINDINGS OF FACT; ADOPTING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR TAX YEAR 2024; DIRECTING THE ASSESSMENT AND COLLECTION THEREOF; AND PROVIDING A SEVERANCE CLAUSE AND AN EFFECTIVE DATE**

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IOWA COLONY, TEXAS:**

**SECTION 1.** The City Council of the City of Iowa Colony, Texas, (“the City”) makes the following findings of fact:

- a. The City is a duly incorporated home rule municipality under Texas law.
- b. The Brazoria County Central Appraisal District certified the tax roll for **2024** to the City in compliance with Section 26.01 of the Texas Tax Code and all applicable law.
- c. The City Council proposed a tax rate no higher than the tax rate hereby adopted, and notice of that proposed tax rate was published in The Alvin Sun, a newspaper having general circulation in the City, and posted on the City’s internet website, all at least five days before the date this ordinance is passed, all in compliance with **Section 26.061** of the Texas Tax Code and all applicable law.
- d. The City Council held a public hearing on the proposed tax rate after posting notice of the hearing at least seven days before the hearing, and after publishing notice of the hearing in The Alvin Sun at least five days before the hearing, all in compliance with Texas Tax Code section 26.05 and all applicable law.
- e. The City Council has adopted a budget for the fiscal year beginning **October 1, 2024**, in compliance with Chapter 102 of the Texas Local Government Code and all applicable law.
- f. The ad valorem tax adopted by this ordinance must be levied to provide the revenue requirements of that budget.
- g. The adoption of this ordinance is necessary to the health, safety, morals, and general welfare of the City.
- h. Notice of each City Council meeting and, if any, hearing concerning the subject matter hereof was posted at the City Hall and on the internet website of the City, all at least seventy-two hours before that meeting or hearing, in compliance with the Texas Open Meetings Act.

i. All procedures, prerequisites, and requirements of law concerning this ordinance and the tax rate herein have been satisfied.

j. This paragraph is a summary of the tax rates adopted by this ordinance, and this summary shall not change the meaning of the sections actually adopting the tax rates.

<b>\$.259457</b>	<b>Maintenance and Operations Tax Rate (Section 2)</b>
<b><u>\$.259752</u></b>	<b>Interest and Sinking Fund Tax Rate (Section 4)</b>
<b>\$.519209</b>	<b>Total Tax Rate</b>

**SECTION 2. Maintenance and Operations Rate.** For the maintenance and operations expenditures of the City, the City Council hereby levies and orders to be assessed and collected for tax year **2024** and for each year thereafter until otherwise ordained, on all property, real, personal, and mixed, located in the corporate limits of the City on January 1 of that year and not exempt from taxation by valid laws, an ad valorem tax at the rate of **\$.259457** per One Hundred (\$100.00) Dollars valuation of such property.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.37 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-1.02.**

**SECTION 3. Debt Rate.** For the purpose of paying interest and making provisions for a sinking fund on the bonds, including certificates of obligation, previously issued as set out below in this section, the City Council hereby levies and orders to be assessed and collected for tax year **2024** and for each year thereafter until otherwise ordained, on all property, real, personal, and mixed, located in the corporate limits of the City on January 1 of that year and not exempt from taxation by valid laws, an ad valorem tax for each issue of bonds, included certificates of obligation, described in the list below, at the rate stated opposite the description thereof, such rates being expressed in an amount per One Hundred (\$100.00) Dollars of valuation of such property, the total of those respective levies being **\$.259752** per One Hundred (\$100.00) Dollars valuation of such property.

**SECTION 4.** If any part of this ordinance, of whatever size, is ever declared invalid or unenforceable for any reason, the remainder of this ordinance shall remain in full force and effect.

**SECTION 5.** This ordinance shall be effective immediately upon its passage and adoption.

[SIGNATURE PAGE FOLLOWS.]



**READ, PASSED AND ADOPTED ON SEPTEMBER 16, 2024.**

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**WIL KENNEDY, MAYOR  
CITY OF IOWA COLONY, TEXAS**

**ATTEST:**

\_\_\_\_\_  
**KAYLEEN ROSSER, CITY SECRETARY  
CITY OF IOWA COLONY, TEXAS**