



CITY COUNCIL MEETING

Monday, September 21, 2026
7:00 PM

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

Phone: 281-369-2471

Fax: 281-369-0005

www.iowacolonytx.gov

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 7:00 PM ON MONDAY, SEPTEMBER 21, 2026 AT IOWA COLONY CITY HALL**, 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.

Taxpayer Impact Statement

This statement presents the estimated annual property tax bill for a median-valued homestead in Iowa Colony (\$349,500) and compares it under the current revenue rate and the proposed tax rate options.

Tax Rate Scenario	Median Homestead	Tax Rate per \$100 Valuation	Property Tax Bill
Current FY 2025-26	\$349,500.00	\$0.519209	\$1,814.64
No-New Revenue Rate	\$349,500.00	\$0.478185	\$1,671.26
Proposed Rate FY 2026-27	\$349,500.00	\$0.540000	\$1,887.30



Proposed Budget

A physical copy is available at City Hall and online at

<https://www.iowacolonytx.gov/>

CALL TO ORDER

INVOCATION

PLEDGE OF ALLEGIANCE

SPECIAL PRESENTATIONS & ANNOUNCEMENTS

Reserved for formal presentations and proclamations.

- [1.](#) Proclamation- Breast Cancer Awareness Month
- [2.](#) Proclamation- Fire Prevention Week
- [3.](#) Proclamation- Domestic Violence Awareness and Prevention Month

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.

PUBLIC HEARINGS

- [4.](#) Hold a public hearing on the proposed tax rate of \$0.540000 per \$100 of valuation for the Fiscal Year 2026-2027 (2026 tax year).

- [5.](#) Hold a public hearing to consider annexing the following property:

A tract of land containing approximately 3.639 acres of land, located in the H.T. & B.R.R. Company Survey, Lot 58, Abstract Number 516, and the H.T. & B.R.R. Company Survey, Lot 68, Abstract Number 561, in Brazoria County, Texas; said 3.639 acre tract being a portion of a recognized 60-foot wide Right-of-Way (R.O.W.) known as County Road 81 (Bullard Road), all of a call 0.871 acre tract, all of a call 0.498 acre tract and all of a call 0.478 acre tract, all recorded in the name of Brazoria County, Texas in File Numbers 2026005380, 2026004131 and 2026044481 of the Official Public Records of Brazoria County (O.P.R.B.C.)

- [6.](#) Hold a public hearing to consider annexing the following property:

A tract of land containing approximately 1.018 acres of land located in the William Hall Survey, Abstract number 713 in Brazoria County, Texas; said 1.018-acre tract being a portion of a call 71.697-acre tract styled as Tract I and recorded in the name of D.R. Horton-Texas, Ltd. in File Number 2021179529 of the Official Records of Fort Bend County (O.R.F.B.C.).

A tract of land containing approximately 0.065 acre of land, located in the William Hall Survey, Abstract Number 713 in Brazoria County, Texas; said 0.065-acre tract being a portion of a call 8.740-acre tract recorded in the names of John Caldwell and Ann Chaffin in File Number 2019127944 of the Official Records of Fort Bend County (O.R.F.B.C.).

COUNCIL COMMENTS

STAFF REPORTS

- [7.](#) Building Official/Fire Marshal Monthly Report
- [8.](#) Public Works Monthly Report
- [9.](#) Police Department Monthly Report
- [10.](#) Municipal Court Monthly Report
- [11.](#) City Engineer's Monthly Report
- [12.](#) Finance Monthly Reports
13. Technology Department Monthly Report
- [14.](#) Water/Wastewater Utility Monthly Report

EXECUTIVE SESSION

Executive session in accordance with 551.071 and 551.087 of the Texas Gov't Code to deliberate and consult with attorney on the following:

15. Discussion on economic development related to the Crystal Center Entertainment District.

POST EXECUTIVE SESSION

ITEMS FOR CONSIDERATION

16. Consideration and possible action on Executive Session matters.
- [17.](#) Consideration and possible action on an Ordinance adopting the FY 2026-27 City Budget.

18. Consideration and possible action to ratify the property tax revenue increase reflected in the budget by a roll call vote.
- [19.](#) Consideration and possible action on an Ordinance setting the property tax rate for 2026.
- [20.](#) Consideration and possible action on an Ordinance annexing Bullard Parkway.
- [21.](#) Consideration and possible action on an Ordinance annexing Caldwell Ranch Boulevard.
22. Consideration and possible action to cast votes for candidates for Places 1, 2, 3, and 4 on the Board of Trustees of the Texas Municipal League Intergovernmental Risk Pool.
- [23.](#) Consideration and possible action on a Resolution awarding a depository services contract to First Liberty Bank and authorizing the City Finance Director to execute the contract and all necessary agreements.
24. Consideration and possible action on an agreement between the City of Iowa Colony, Undine Texas Environmental, LLC, and Brazoria County Municipal Utility District No. 57.

CONSENT AGENDA

Consideration and possible action to approve the following consent agenda items:

- [25.](#) Consider approval of the May 18, 2026 amended City Council meeting minutes.
- [26.](#) Consider approval of the June 15, 2026 amended City Council meeting minutes.
- [27.](#) Consider approval of the July 8, 2026 amended City Council meeting minutes.
- [28.](#) Consider approval of the July 20, 2026 City Council worksession minutes.
29. Consider approval of the August 5, 2026 City Council worksession minutes.
- [30.](#) Consider approval of the August 13, 2026 City Council meeting minutes.
- [31.](#) Consider approval of the August 17, 2026 City Council worksession minutes.
- [32.](#) Consider approval of the August 17, 2026 City Council meeting minutes.
- [33.](#) Consider approval of the Ellwood Detention Reserve D Final Plat.

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 15, 2026.




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, City Secretary

Date Signed: _____



WHEREAS, National Breast Cancer Awareness Month is an opportunity to raise awareness about the importance of early detection of breast cancer;

WHEREAS, breast cancer remains the second leading cause of cancer deaths among women, and both men and women should be aware that age, genetics, and family history are factors that can contribute to the risk of developing this disease; and

WHEREAS, individuals may help reduce their risk of breast cancer through regular self-exams, clinical breast exams, and mammograms, which are vital since treatments are most effective when breast cancer is detected early; and

WHEREAS, the Centers for Disease Control and Prevention (CDC) provides breast and cervical cancer screenings and diagnostics to low-income, uninsured, and underinsured women across the United States, please visit the CDC's National Breast and Cervical Cancer Early Detection Program to find information on how to get screened through this program;

WHEREAS, we join the celebration of survivorship; we support those fighting breast cancer and we honor those women and men who have lost their courageous battle with breast cancer; and

WHEREAS, we acknowledge the extraordinary commitment and effort by medical professionals and researchers invested in finding a cure; and

NOW, THEREFORE, I, Wil Kennedy, Mayor of the City of Iowa Colony, Texas, do hereby proclaim October 2026, as **Breast Cancer Awareness Month** in the City of Iowa Colony, Texas, and encourage our citizens, businesses, educators, and volunteers to support activities and programs that will increase breast cancer awareness. Although there is currently no cure for this disease, there is HOPE!

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of Iowa Colony, Texas, to be affixed this 21st day of September 2026.

Wil Kennedy, Mayor





FIRE PREVENTION MONTH ***October 2026***

“Charge into Fire Safety: Safe Charging Is a Superpower”

WHEREAS, the City of Iowa Colony is committed to protecting the lives, property, and well-being of all who live, work, and visit our community; and

WHEREAS, fire remains a serious public safety concern, and education, prevention, and preparedness are essential to reducing the risk of fires, injuries, and loss of life; and

WHEREAS, lithium-ion batteries are commonly found in many devices used every day, including cell phones, laptops, tablets, power tools, e-bikes, e-scooters, toys, and other rechargeable products; and

WHEREAS, damaged, defective, improperly used, or improperly charged lithium-ion batteries can overheat, catch fire, or explode, creating a serious fire hazard; and

WHEREAS, residents can help protect themselves and their families by using approved charging equipment, following manufacturers' instructions, charging devices on hard and stable surfaces, keeping batteries and charging devices away from heat and combustible materials, and discontinuing use of batteries that show signs of damage, swelling, overheating, or unusual odors; and

WHEREAS, the 2026 Fire Prevention Month theme, "***Charge into Fire Safety: Safe Charging Is a Superpower***," reminds everyone that simple, responsible charging practices can help prevent fires and save lives; and

WHEREAS, the City of Iowa Colony Fire Marshal's Office, along with our fire service and public safety partners, is dedicated to educating the community about fire prevention, lithium-ion battery safety, the importance of maintaining working smoke alarms, and having a home fire escape plan;

BE IT FURTHER PROCLAIMED, that all citizens are encouraged to "***Charge Into Fire Safety***" and remember that when it comes to rechargeable batteries, "***Safe Charging Is a Superpower***".

NOW, THEREFORE, I, Wil Kennedy, Mayor of the City of Iowa Colony, Texas, do hereby proclaim October 2026, as ***Fire Prevention Month*** throughout the City of Iowa Colony and encourage all residents, businesses, schools, and community organizations to support fire prevention efforts, practice safe charging habits, educate their families about lithium-ion battery hazards, and take appropriate steps to reduce the risk of fire in their homes and workplaces.

WITNESS WHEREOF, I have hereunto set my hand and have caused the Official Seal of the City of Iowa Colony to be affixed this 21st day of September, 2026.

00 Wil Kennedy
Mayor of Iowa Colony, Texas



Domestic Violence Awareness and Prevention Month

WHEREAS, domestic violence Awareness Month evolved from the Day of Unity first observed in October 1981 and has grown a national effort to raise awareness about domestic violence, honor the courage and resilience of survivors, and strengthen our collective commitment to providing pathways to safety, healing and justice; and

WHEREAS, education and prevention efforts play a vital role in recognizing the signs of domestic violence, promoting healthy relationships, connecting individuals with available resources, and helping to prevent violence before it occurs; and

WHEREAS, the impact of domestic violence is wide-ranging, directly affecting individuals and society as a whole, here in this community, throughout the United States, and around the world; and

WHEREAS, survivors of domestic violence need the continued support of their families, friends, neighbors, and most importantly, their communities; and

WHEREAS, the City of Iowa Colony recognizes the importance of promoting awareness of domestic violence, supporting those affected by it, and encouraging residents to learn about available resources and ways they can help create a safer community; and

THEREFORE, I, Wil Kennedy, Mayor of Iowa Colony, Texas, do hereby proclaim the month of October 2026 as “**Domestic Violence Awareness and Prevention Month**” in the City of Iowa Colony.

WITNESS WHEREOF, I have hereunto set my hand and have caused the Official Seal of the City of Iowa Colony to be affixed this 21st day of September, 2026.

Wil Kennedy
Mayor of Iowa Colony, Texas

NOTICE OF PUBLIC HEARING ON TAX INCREASE

Item 4.

A tax rate of \$0.540000 per \$100 valuation has been proposed by the governing body of CITY OF IOWA COLONY.

PROPOSED TAX RATE	\$0.540000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.478185 per \$100
VOTER-APPROVAL TAX RATE	\$0.544138 per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for CITY OF IOWA COLONY from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that CITY OF IOWA COLONY may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF IOWA COLONY is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON **September 21, 2026 AT 7:00PM AT the Iowa Colony City Hall Council Chambers located at 3144 Meridiana Parkway, Iowa Colony, TX 77583.**

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF IOWA COLONY is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Governing Body of CITY OF IOWA COLONY at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:	Mayor Wil Kennedy	Mayor Pro Tem Marquette Greene-Scott
	Councilmember Arnetta Hicks-Murray	Councilmember Margaret Madariaga
	Councilmember Timothy Varlack	Councilmember Kareem Boyce
	Councilmember Sydney Hargroder	

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CITY OF IOWA COLONY last year to the taxes proposed to be imposed on the average residence homestead by CITY OF IOWA COLONY this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.519209	\$0.540000	increase of 0.020791 per \$100, or 4.00%
Average homestead taxable value	\$326,856	\$328,949	increase of 0.64%
Tax on average homestead	\$1,697.07	\$1,776.32	increase of \$79.25, or 4.67%
Total tax levy on all properties	\$3,816,414	\$4,929,317	increase of \$1,112,903, or 29.16%

For assistance with tax calculations, please contact the tax assessor for CITY OF IOWA COLONY at 979-864-1320 or taxoffice@brazoriacountytx.gov, or visit <https://www.brazoriacountytx.gov/departments/tax-office> for more information.

CITY OF IOWA COLONY
NOTICE OF PUBLIC HEARING ON ANNEXATION

To be held on:

September 21, 2026, at 7:00 p.m.
City Council Chambers
3144 Meridiana Pkwy., Iowa Colony, Texas, 77583

The Iowa Colony City Council will hold a public hearing at **7:00 p.m. on September 21, 2026**, in the Iowa Colony City Council Chambers, 3144 Meridiana Pkwy., Iowa Colony, Texas, 77583, to consider annexing the following property:

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All interested persons may be heard concerning this matter. A metes and bounds description and map of the area proposed for annexation are available at no charge from the Iowa Colony City Secretary at the address herein stated or at krosser@iowacolonytx.gov.

Kayleen Rosser
Iowa Colony City Secretary

CITY OF IOWA COLONY
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Kayleen Rosser
Iowa Colony City Secretary



IOWA COLONY FIRE MARSHAL'S OFFICE

Item 7.

3144 Meridiana Parkway
Iowa Colony, TX 77583

Albert Cantu, CFM

Office Phone: (346) 395-4551
Email: acantu@iowacolonytx.gov

Cell Phone: (346) 278-9218
Website: iowacolonytx.gov

August 14, 2026

Mayor and Council,

See August 2026, monthly report for Building Department, Code Enforcement/Animal Control, Community Development, and Fire Marshal Offices below.

Community Development

Inspections conducted by Safe Built-

Building Inspections- 416

Electrical Inspections- 254

Plumbing Inspections- 345

Mechanical Inspections- 119

Total- 1134

Total Paid to Safe Built for August 2026, for a total of 1134 Inspections- \$28,350.00

Total Paid to Safe Built for August 2025, for a total of 1569 Inspections- \$35,302.50

August 2026 Plan Reviews- 66

Building- 2	Commercial Buildout- 1	Electrical- 0	New Residential- 57	New Addition-2	Swimming Pool- 4
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August 2025 Plan Reviews- 83

Building-1	Commercial Buildout- 1	Electrical- 10	New Addition- 1	New Residential- 69	Planning & Zoning- 0
Residential-Remodel- 0	Swimming Pool- 1				

Permits Issued

2025- 163

Engineer Projects- 33	Other Permits- 71	New Home Permits- 59
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2026- 150

Engineer Projects- 24	Other Permits- 68	New Home Permits- 58
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Fees Collected

2025- \$669,539.76

Engineer Projects- \$320,369.35	Other Permit Fees- \$23,892.55	New Home Permit Fees- \$325,277.86
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2026- \$447,835.12

Engineer Projects- \$141,658.99	Other Permit Fees- \$26,542.47	New Home Permit Fees- \$279,633.66
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Animal Control- 15 Calls for service

9- Animal at Large	2- Deceased Animals	1- Livestock	3- Wildlife (Alligator)
1-Taken to SPCA	Properly disposed of	Returned to owner	Returned to Natural Habitat

Code Compliance- 89 Calls for service

Tall Grass and Weeds- 6	Junked Vehicles- 1	Debris and Unsanitary Conditions- 1	No Address- 0	Rubbish/Trash- 1
Sign Removal- 76	Closed Violation- 0	Notice of Compliance Letters- 4		

Fire Marshal

Annual Fire Inspections conducted to the Following:

Iowa Colony High School	Iowa Colony Junior High	Meridiana Elementary
Bell Sanchez Elementary	5050 Meridiana- All Suites	10522 Iowa Colony
3331 Meridiana- All Suites	3245 Meridiana	3233 Meridiana- All Suites

Thanks,

Albert Cantu

Albert Cantu, CFM

Safety Meeting	Description		Complete
Public Works Building	Public Works Mower & Trimmer Training		Complete
Public Works Building	String Trimmer Safety		Complete
Public Works Building	Landscape Power tool safety		Complete
City Hall Building	Staff Meeting		Complete
Public Works Building	Public Works Expo		Complete
DEBRIS REMOVAL	Description		Complete
Dubuque overpass (eastside)	remove dumped tires & trash from dead end		Complete
Iowa Colony & Davenport (north bound)	remove dumped mattress from side of road		Complete
Ames & Harper Dr.	remove dumped tires & tree debris from road @ dead end		Complete
Valley Vista Dr & Dubuque (overpass)	remove dumped trash from side of road		Complete
4150 Cedar Rapids	remove fallen tree from ditch		Complete
Oasis Village (City Park)	remove fallen tree limb / empty trash bins		Complete 8/21/2026
Pursley (westside ditch line)	remove dumped tires from ditch line (8)		Complete
Street SIGNAGE	Description		Complete
Capricorn Way	report streetlight malfunction		Complete
Iowa Colony & CR 67	replace pole w/ stop & street name		Complete
Iowa Colony (JR high & High School)	survey school flashing speed zone signs		Complete
Crystal View & Ames	collect damage flock cameras for P.D. (2)		Complete
Iowa Colony City (school zone)	survey school flashing speed zone signs		Complete
Meridiana & Ames (southside of road)	repair barricade		Complete
Meridiana & Ames (southside of road)	remove soliciting sign (2)		Complete
Cedar Rapids (cr57) east of gun range	install 25mph speed limit sing w/ pole		Complete
Carver & Edison Ln	marked spot for street name installation		Complete
9811 Carver	marked damage concrete area		Complete
Davenport & Sophie Mary (west bound)	install 20 MPH school zone sign w/ pole		Complete
Davenport & Discovery (west bound)	replace 40 MPH sign w/ end of school zone sign		Complete
Davenport & Discovery (west bound)	remove pole w/ no sign		Complete
Palo Verde Dr & Agave Point Ln	install Palo Verde Dr. sign	ordering Agave Point Ln sign	in progress
Meridiana & Saber Power Ln.	remove traffic sign (lane ends)		Complete
Meridiana & Hwy 288 to Meridiana & Sterling Lakes Dr	remove poles w/ no signs (4)		Complete
Davenport & Discovery	reset traffic light (left turn arrow stuck in stop position)		Complete
Magnolia Bend & Pursley	report streetlight malfunction (659089)		in progress 8/21/2026
Enison & Carver	install street names		Complete
Agave Point Ln. & Palo Verde	install street names		Complete
Observation Wy & Braggs	install street names		Complete 8/28/2026
Symphony & Pursley	straighten pole for street sign		Complete 8/28/2026
Perennial & Nectar Path	straighten pole for street sign		Complete 8/28/2026
Fig Orchard & Heritage Grove	straighten pole for street sign		Complete 8/28/2026
Pursley & Country Meadows	straighten pole for street sign		Complete 8/28/2026
Meridiana & Hwy 288 (intersection)	place temporary stop signs for malfunctioning traffic lights		Complete 8/28/2026
Meridiana & Karsten (intersection)	place temporary stop signs for malfunctioning traffic lights		Complete 8/28/2026
Silver Terrace	report streetlight malfunction (639191)		Complete

MOWING/TREE TRIM	Description		Complete
Meridiana & Crystal View to Meridiana & city limit sig	mow right of way		Complete
Ames & Harper Dr. dead end (south bound)	mow ditch line (slope mower)		Complete
Louisiana & Des Moines Ct to Louisiana & Hwy 6	mow right of way		Complete
Cedar Rapids (overpass)	mow embankment		Complete
Cedar Rapids (overpass off & on ramps)	mow right of way		Complete
Iowa Colony & Cedar Rapids (south bound)	mow ditch line (slope mower)		Complete
Magnolia Bend Dr. & Dubuque to Dubuque & Pursley	mow & weedeat ditch line		Complete
Davenport & Iowa Colony to Iowa Colony & Cartier St	mow right of way		Complete
Dubuque (overpass)	mow embankment		Complete
Meridiana (overpass)	mow embankment / road median		Complete
Meridiana overpass & Hwy 288 off ramp	mow ditch line (slope mower)		Complete
Pursley & cr 380 to Pursley & Bullard	mow right of way / trim trees (slope mower)		Complete
Davenport & Iowa Colony to Iowa Colony & Cartier St	mow right of way / mow ditch (slope mower)		Complete
Davenport & Iowa Colony to Davenport & Sophie Mar	mow right of way / mow ditch (slope mower)		Complete
Davenport & Sophie Mary to Davenport & Discovery	mow right of way / mow ditch (slope mower)		Complete
Davenport & Discovery to Hwy 288	mow right of way / mow ditch (slope mower)		Complete
Davenport & Discovery south bound	mow right of way		Complete
Davenport (overpass)	edge road median / sidewalk		Complete
Dubuque & Iowa Colony to Dubuque & Pursley	mow right of way		Complete
Dubuque & Pursley to Pursley & Brister	mow right of way		Complete
Pursley & Brister (east bound)	mow right of way (200 ft)		Complete
Pursley & Brister to Brister & Iowa Colony	mow right of way		Complete
Brister & Iowa Colony to Iowa Colony Dubuque	mow right of way		Complete
Iowa Colony & Dubuque to Iowa Colony & Davenport	mow right os way		Complete
Davenport & Iowa Colony to Davenport & Sophie Mar	weedeat eat culvert / sidewalk		Complete
Davenport & Iowa Colony to Davenport & Pursley	mow right of way		Complete
Dubuque & Magnolia Bend Dr (south bound)	mow ditch line		Complete
Davenport (overpass)	mow embankment / road median / on & off ramps		Complete
Meridianqa (overpass)	mow embankment / road median / on & off ramps		Complete
CR 78 & CR 79 to CR 78 & Iowa Colony	mow ditch line		Complete
4402 CR 78	mow ditch line (slope mower)		Complete
City property (1 acre)	mow property		Complete
CR 62 & Valley Vista Dr to CR 62 & Ames	mow right of way		Complete
CR 62 & Ames to Cr 62 & city limits	mow right of way		Complete
Iowa Colony & Hwy 288 (median west & east)	mow road medians		Complete
Iowa Colony & Dubuque (westside / south bound)	mow ditch line		Complete
Ames & CR 382 west bound	mow ditch line		Complete
CR 62 & Hwy 288 to CR 62 & Ames	mow ditch line (slope mower)		Complete
Iowa Colony & Davenport (south bound eastside)	mow ditch line (slope mower)		Complete
Ames & Duke	mow ditch line		Complete
Cedar Rapids (cr57) & Hwy 288 to Cedar Rapids (cr57)	mow right of way		Complete

Survey	Description		Date	Complete
Pursely blvd @ Davenport	surveying the area		8/27/2026	Done
Meridiana Pkwy @ Ames Blvd	Check on work done with the tar on the red wood		8/27/2026	Done
City Wide trash pick up	Working with companies			Done
Pursely blvd @ Davenport	Tire all along the ditch line			in progress
Emails	paving bills			Done
288@ Iowa Colony	Grass			Done
CR 62				in progress
DEBRIS REMOVAL	Description		Date	Complete
Cedar Rapids Pkwy	pick up died trees in the area			in progress
Cedar Rapids @ Cr 79	Pick up wood out of Culvert			Done
Meridiana Pkwy @ Ames Blvd	Pick up died animal			Done
Meridiana Pkwy @ Ames Blvd	Pick up trees limbs at barricade			Done
Meridiana Pkwy @ Iowa Colony blvd	pick up sign off coner			Done
Street SIGNAGE	Description		Date	Complete
Delotaon Rd @ Maclaren Dr	Do Not Enter Sign needs to be ordered		8/27/2026	Pending....
CR 62	Need a 40M.P.H sign			Ordered
Stering Lakes W @ Paradise found dr	Fix sign turned the wrong way			Ordered
Stering Lakes @ CR 48	Need a new Stop Sign			Done
MOWING/TREE TRIMMING	Description		Date	Complete
Meridiana Pkwy @ Ames Blvd	Died tree in the ditch	Done	8/27/2026	Done
Meridiana Pkwy @ Ames Blvd	Pick up Died trees at the dead end	Done	8/27/2026	Done
Cut tree back at 2605	covering the ditch line	in progress		in progress
ROAD Condition	Description	Scale 1-5 Five being the best	Date	Complete
CR 62	CR 62 is in need of road repairs, primarily on the west side from the canal to the four-way intersection. This is an area that should be evaluated and considered for future repairs to improve the roadway condition and safety for motorists.	3		
Ames @ CR 62 Headed south	The road is currently in fair condition, with some areas that may need to be monitored and addressed as needed.	4		
Meridiana Pkwy @ 288 S to city limits	The City Way road striping should be looked into due to the increased traffic the area has experienced over the past two years. The existing striping may need to be evaluated and refreshed to improve visibility and safety.	3		
Ditch Drainage issue	Description		Date	Complete
8713 CR 79	survey culvert size is 36in and on order		8/27/2026	Complete
Cedar Rapids @ CR79	Pick up a wood out of Culvert		8/27/2026	Complete
Pursley Blvd	Pick up Tires		8/27/2026	
Parks	Description		Date	Complete
Parks	Check city park	Done		
Miscellaneous Works	Description		Date	Complete
City Hall	Call Warren about the Drivers for the 2x2 lights in the PD	Need to call back Warren on ETA 9/25/2026	8/27/2026	Pending
Meridiana Pkwy	Call braynt to pick up an anamial in the road		8/27/2026	Done
Meridiana Pkwy @ Iowa Colony Blvd	Pick up Sign		8/27/2026	Done
City Hall				Done
Tx-dot	Call Tx-Dot about grass mowing over 288 ask to speak with manager I was told he would call me back 10:24am			Pending....
Tx-Dot	Call Tx-Dot about grass mowing over 288 got a call back and was told they are on 1462 and will be in our area in a week 3:40pm			pending
City of Iowa Colony	I called stripes and stop for them to give me a price on the refreshing on the striping they are working on a quote	ETA for Pricing is 9/8/2026		Pending....
City Hall	Work with Sterling structures to find the problem with the leak in the roof	in progress		Done
Emails	done at 8 am			Done
Home Depot Run	Pick up caulk to fix the hole in the weather station			Done
City hall	Caulk the leaks in the PD building			Done
City of Iowa Colony	Late call to Center Point about the lights not on in the city			Done



IOWA COLONY POLICE DEPARTMENT

Item 9.

3144 Meridiana Pkwy
Iowa Colony, Texas 77583

Aaron I. Bell
Chief of Police

Phone: (281) 369-3444
Fax: (281) 406-3722

Monthly Report August 2026

Offense	July 2026	August 2026
Burglary	3	2
Theft	4	1
Robbery	0	0
Total Index Crimes Reported	7	3
Reports Taken		
Misdemeanor	32	23
Felony	16	14
Charges Filed/Arrests		
Misdemeanor	16	17
Felony	3	6
Outside Agency Warrant Arrest	1	1
Traffic Enforcement		
Number of Violations	554	845
Crash Investigations		
Minor Crashes	15	13
Major Crashes	1	8
Fatality Crashes	0	0
Calls for Service		
Alarms	32	32
Assist Other Agency	39	36
Disturbance	15	10
Other	269	324
Security Checks	686	824
Suspicious Activity/Persons	45	35

Significant Events

- August 4 – Officers were dispatched to the 9800 block of Joyce Dr in reference to a disturbance. Upon arrival it was found an assault had occurred. An arrest was made and a report was generated.
- August 4 – Officers were dispatched to the 9600 block of Emerald Lakes Dr in reference to a disturbance. Upon arrival it was found an assault had occurred. An arrest was made and a report was generated.
- August 4 – Officers were dispatched to the 9500 block of Platinum Oaks Ct in reference to threats. An arrest was made and a report was generated.



IOWA COLONY POLICE DEPARTMENT

Item 9.

3144 Meridiana Pkwy
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-
- August 14 – Officers were dispatched to the 9400 block of Gold Mountain Dr in reference to a suspicious person. Upon arrival the person was located and found to be in possession of illegal narcotics. An arrest was made and a report was generated.
 - August 16 – Officers conducted a traffic stop in the 2300 block of Meridiana Pkwy. During the traffic stop, drug paraphernalia was found in the vehicle. Citations were issued and the driver was released.
 - August 16 – Officers were dispatched to the 4600 block of Joplin St in reference to a disturbance. Upon arrival it was found an assault had occurred. An arrest was made and a report was generated.
 - August 20 – Officers conducted a traffic stop in the area of Cedar Rapids Pkwy/Beaming Sun Dr. During the traffic stop, drug paraphernalia was found in the vehicle. Citations were issued and the driver was released.
 - August 21 – Officers conducted a traffic stop in the area of SH 288/Cedar Rapids Pkwy. During the traffic stop it was found that the driver of the vehicle was intoxicated. An arrest was made and a report was generated.
 - August 23 – Officers were dispatched to the 8500 block of Santorini Ln in reference to a disturbance. Upon arrival it was found an assault had occurred. An arrest was made and a report was generated.
 - August 26 – Officers were dispatched to a major crash in the area of SH 6/Louisiana St. During the crash investigation it was found the driver had a suspended driver license. An arrest was made and a report was generated.
 - August 29 – Officers were dispatched to the 2500 block of Crystal Shore Dr in reference to threats. An arrest was made and a report was generated.
 - August 29 – Officers conducted a traffic stop in the area of SH 288/Iowa Colony Blvd. During the traffic stop illegal narcotics were located in the vehicle. An arrest was made and a report was generated.
 - August 30 – Officers were dispatched to the 2400 block of Indian Jade Dr in reference to a disturbance. Upon arrival it was found an assault had occurred. An arrest was made and a report was generated.
 - August 31 – Officers conducted a traffic stop in the 3200 block of Meridiana Pkwy. During the traffic stop it was found that the driver of the vehicle was intoxicated. An arrest was made and a report was generated.



IOWA COLONY POLICE DEPARTMENT

Item 9.

3144 Meridiana Pkwy
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Office of Emergency Management August 2026

- Attended 24 Texas Division of Emergency Management Situational Awareness Weather Briefings.
- Monitored Tropical Storm Edouard for local impacts.
- Monitored New World Screwworm outbreak and potential local impacts.
- Attended Texas Emergency Management Advisory Committee quarterly meeting.

City of Iowa Colony
Municipal Court Council Report
From 8/1/2026 to 8/31/2026

9/10/2026 9

Item 10.

Violations by Type

Traffic	Penal	City Ordinance	Parking	Other	Total
315	1	2	0	3	321

Financial

State Fees	Court Costs	Fines	Tech Fund	Building Security	Consol. Sec/Tech	Total
\$16,573.55	\$26,619.18	\$7,094.90	\$23.44	\$26.82	\$1,660.51	\$51,998.40

Warrants

Issued	Served	Closed	Total
0	0	1	1

FTAs/VPTAs

FTAs	VPTAs	Total
0	0	0

Dispositions

Paid	Non-Cash Credit	Dismissed	Driver Safety	Deferred	Total
57	2	34	22	117	232

Trials & Hearings

Jury	Bench	Appeal	Total
0	0	0	0

Omni/Scofflaw/Collection

Omni	Scofflaw	Collections	Total
0	0	0	0

MEMORANDUM

Date: September 2, 2026
To: Mayor Wil Kennedy
City Council Members
From: Dinh V. Ho, P.E.
RE: COIC Council Meeting – September 2026 Engineer's Report
cc: Dr. Tarron Richardson, Kayleen Rosser, Natasha Brooks

The following is a status report of various engineering items:

1. TxDOT Overpasses:
 - Awaiting to schedule a meeting with TxDOT to discuss landscaping improvements.
2. GRANTS UPDATE
 - TDA Grant - Regional Kickoff meetings expected this fall, grant agreements expected Feb 2027.
 - Resilient Communities Program – by PMI
3. Capital Improvement Projects
 - 2023 Ames Blvd Extension
 - i. Coordinating drainage improvements with Cedar Rapids improvement.
 - ii. Adico finalizing plans for Ames Blvd. Bid in October.
 - Northwest WWTP 0.75 MGD
 - i. Project has been awarded.
 - ii. NTP is scheduled for this week.
 - Southwest WWTP 0.50 MGD
 - i. Preliminary Design Phase (100% complete).
 - ii. Construction documents 40%.
 - Elevated Storage Tank
 - i. Preliminary Design Phase (100% complete) – Survey complete.
 - ii. Design options for Elevated Storage Tank to be submitted to Council in October.
 - East Water Plant & Well
 - i. Preliminary Design Phase (100% complete)
 - ii. This project will be split in two projects. This will allow for the construction of the well to commence sooner.
 - iii. Awaiting TCEQ approval prior to finalizing and bid.
 - 2025 Impact Fee Update:
 - i. Meeting was held on 9/1/2026.
 - ii. CIP and Land Use Plan recommended for approval.
 - iii. Draft Impact Study presented to Committee.
 - iv. Next meeting scheduled in October.
 - Water and Sewer Rate Study:
 - i. Hedding Consulting is providing this services

ii. Presentation on 8/31/2026

- CRS Flood Insurance Program
 - i. Cahoon Consulting is providing this services
 - ii. Awaiting CAV visit from FEAM.

4. SUBDIVISION CONSTRUCTION PROJECT STATUS:

A. *MERIDIANA SUBDIVISION – RISE COMMUNITIES*

- Active construction projects
 - Detention Pond O & P – Hardscape – 90% Complete
 - BCMUD 55 WWTP Expansion Ph 4 – 75% complete.
 - Meridiana Section 55C – On agenda for acceptance into OYMP
 - Meridiana Section 55B – Awaiting final closeout documents.

B. *STERLING LAKES – STARWOOD*

- Active construction projects.
 - BCMUD 31 WWTP Expansion Ph IV – 99% Complete. Awaiting punch list items to be addressed. Awaiting final closeout documents.
 - BCMUD 31 Water Well 1 and 2 Rework – Waiting of close-out docs Well No.2
 - BCMUD 31 Waterplant No. 2 Phase I – 60% complete
 - Sterling Lakes Gates is complete pending Centerpoint installing a new transformer. Expected between 6-8 weeks.

C. *SIERRA VISTA - STARWOOD*

- Active construction projects - None

D. *SIERRA VISTA WEST - STARWOOD*

- Active construction projects:
 - BCMUD 53 Wastewater Treatment Plant Expansion – On agenda for acceptance into OYMP
 - Sierra Vista West Mass Grading and Detention Phase II – Awaiting punchlist
 - Sierra Vista West Ph II B Excavation and Grading – Awaiting punchlist items.
 - Sierra Vista West Section 11 – Awaiting closing documents

E. *STERLING LAKES NORTH - STARWOOD*

- Active construction projects:
 - Sterling Lakes North Detention – Awaiting punch list items.
 - Karsten Blvd North Phase IV – Complete
 - Sterling Lakes Dr. Extension – Complete
 - Sterling Lakes North Lift Station No. 1 – Awaiting closeout documents.
 - Sterling Lakes North Lift Station No. 2 – On agenda for acceptance into OYMP.

F. *CALDWELL CROSSING – DR HORTON*

- Active construction projects
 - BCMUD 87 Detention and Grading Phase 2 – Awaiting Closeout Documents
 - BCMUD 87 Water Plant No. 1 – 85% Complete. Awaiting power.
 - BCMUD 87 Water Plant No. 1 Ultimate Phase – 60% Complete.
 - BCMUD 87 Offsite 8" Force Main & Waterline – 75% utilities.
 - BCMUD 87 Lift Station No. 2 – Awaiting closeout Documents.
 - BCMUD 87 WWTP Expansion and Onsite Lift Station No. 1 – Awaiting Closeout Documents.
 - Caldwell Ranch Crossing Detention Ph IIB – Complete
 - Caldwell Crossing Section 3 – On agenda for acceptance into OYMP
 - Caldwell Crossing Section 4 – Awaiting closeout Documents.

- Caldwell Crossing Section 5 – 70% Utilities Complete, 75% pavement complete.
- Caldwell Crossing Section 6 – 70% Utilities Complete, 75% pavement complete.

G. CALDWELL LAKES – DR HORTON

- Active construction projects
 - BCMUD 87 Detention and Grading Ph 3 – Complete.
 - Caldwell Lakes Section 1 – 80% Utilities, 80% Paving.
 - Caldwell Lakes Section 2 – 80% Utilities, 80% Paving.
 - Caldwell Ranch Blvd Ph IIIB – 75% utilities Complete, 75%Paving Complete.
 - BCMUD 87 Detention and Mass Grading Ph IV – Awaiting punchlist items to be addressed.
 - BCMUD 87 Remote Water Well 40% Complete.

H. CREEKHAVEN – MUD 92 - STARWOOD

- Active construction projects:
 - Mass Grading and Detention Ph 1 – 80% complete
 - BCMUD 92 Water Plant No. 1 – On agenda for acceptance into OYMP.
 - BCMUD 92 WWTP No. 1- complete. Awaiting punchlist items to be addressed.
 - BCMUD 92 Offsite lift station. – 85% complete. Awaiting on power.
 - Creekhaven Mass Grading Phase II – On agenda for acceptance into OYMP
 - Creekhaven Section 4 - On agenda for acceptance into OYMP
 - Creekhaven Boulevard Phase II - On agenda for acceptance into OYMP
 - Creekhaven Section 5 – On agenda for acceptance into OYMP
 - Creekhaven Section 6 – On agenda for acceptance into OYMP

I. ELLWOOD – BEAZER HOMES

- Ellwood Offsite Force main and Water Line- Awaiting closeout documents.
- BCMUD 57 Lift Station No. 3 – 85% complete. Awaiting power
- Ellwood Water Supply and Storage Closet- 80% complete.
- Ellwood Section 1B- Awaiting closeout documents
- Ellwood Detention and Mass Grading Phase II – 75%complete.
- Ellwood Karsten Boulevard Bridge – 70% complete.
- Ellwood Section 2 – Utilities 80% complete, 80% Pavement Complete.
- Ellwood Karsten Boulevard Phase III - 70% Utilities Complete., 30% Pavement Complete.
- Ellwood Karsten Boulevard Phase II- 80% Utilities Complete, 80% Pavement Complete.

J. WYNSERRA

- WYNSERRA Detention and Mass Grading – 40%
- WYNSERRA Water Well 1, 50% complete
- WYNSERRA Water Well 2, 50% complete
- WYNSERRA Water Plant No.1 25% Complete.

K. OTHER CONSTRUCTION PROJECTS

- Climate Controlled Self Storage @ Meridiana – Civil 90% complete
- Primrose Montessori- Under Construction
- Crystal Center Entertainment District:
 - DRAFT AFA agreement between City and TxDOT is currently in place.
 - City is waiting an agreement and funding with BCMUD 32 to execute AFA with TxDOT.
 - TxDOT review is on hold until the AFA is signed for the frontage road.
 - Developer to provide an updated plan for the September meeting.

City of Iowa Colony
Balance Sheet
As of August 31, 2026

9/8/2026 9:53 AM

Account Type	Account Number	Description	Balance	Total
10 - General				
		Total Assets	11,143,497.59	
				11,143,497.59
		Total Liabilities	3,416,228.20	
		Total Fund Balance/Equity	7,727,269.39	
		Total Liabilities & Fund Balance		11,143,497.59
11 - Retainer				
		Total Assets	2,083,845.23	
				2,083,845.23
		Total Liabilities	1,896,989.52	
		Total Fund Balance/Equity	186,855.71	
		Total Liabilities & Fund Balance		2,083,845.23
12 - Series 2022 Project				
		Total Assets	343,451.03	
				343,451.03
		Total Liabilities	0.00	
		Total Fund Balance/Equity	343,451.03	
		Total Liabilities & Fund Balance		343,451.03

Account Type	Account Number	Description	Balance	Total
20 - Crime Control and Prevention District				
	Total Assets		647,416.23	
				647,416.23
	Total Liabilities		5,636.39	
		Total Fund Balance/Equity	641,779.84	
	Total Liabilities & Fund Balance			647,416.23
21 - Police Seizure and Forfeiture				
	Total Assets		1,585.50	
				1,585.50
	Total Liabilities		0.00	
		Total Fund Balance/Equity	1,585.50	
	Total Liabilities & Fund Balance			1,585.50
30 - Debt Service (General)				
	Total Assets		1,050,958.80	
				1,050,958.80
	Total Liabilities		18,789.00	
		Total Fund Balance/Equity	1,032,169.80	
	Total Liabilities & Fund Balance			1,050,958.80

Account Type	Account Number	Description	Balance	Total
35 - Capital Improvements Plan (General)				
	Total Assets		(192,244.82)	
				(192,244.82)
	Total Liabilities		1,074.56	
		Total Fund Balance/Equity	(193,319.38)	
	Total Liabilities & Fund Balance			(192,244.82)
36 - Public Safety Grants				
	Total Assets		(183,149.90)	
				(183,149.90)
	Total Liabilities		4,371.72	
		Total Fund Balance/Equity	(187,521.62)	
	Total Liabilities & Fund Balance			(183,149.90)
37 - Parkland				
	Total Assets		672,448.00	
				672,448.00
	Total Liabilities		0.00	
		Total Fund Balance/Equity	672,448.00	
	Total Liabilities & Fund Balance			672,448.00

Account Type	Account Number	Description	Balance	Total
40 - Court Technology				
	Total Assets		31,451.93	
				31,451.93
	Total Liabilities		0.00	
		Total Fund Balance/Equity	31,451.93	
	Total Liabilities & Fund Balance			31,451.93
41 - Court Security				
	Total Assets		46,743.10	
				46,743.10
	Total Liabilities		0.00	
		Total Fund Balance/Equity	46,743.10	
	Total Liabilities & Fund Balance			46,743.10
42 - Consolidated Security and Technology				
	Total Assets		21,608.47	
				21,608.47
	Total Liabilities		0.00	
		Total Fund Balance/Equity	21,608.47	
	Total Liabilities & Fund Balance			21,608.47

Account Type	Account Number	Description	Balance	Total
45 - American Rescue Plan Act (ARPA)				
		Total Assets	0.00	
				0.00
		Total Liabilities	(0.01)	
		Total Fund Balance/Equity	0.01	
		Total Liabilities & Fund Balance		0.00
50 - Vehicle Replacement				
		Total Assets	139,070.89	
				139,070.89
		Total Liabilities	0.00	
		Total Fund Balance/Equity	139,070.89	
		Total Liabilities & Fund Balance		139,070.89
60 - Utility				
		Total Assets	78,406,143.71	
				78,406,143.71
		Total Liabilities	1,033,772.37	
		Total Fund Balance/Equity	77,372,371.34	
		Total Liabilities & Fund Balance		78,406,143.71

Account Type	Account Number	Description	Balance	Total
61 - Utility Capital Project				
	Total Assets		(185,053.29)	
				(185,053.29)
	Total Liabilities		5,477,195.59	
		Total Fund Balance/Equity	(5,662,248.88)	
	Total Liabilities & Fund Balance			(185,053.29)
62 - Series 2025 Project				
	Total Assets		27,539,652.81	
				27,539,652.81
	Total Liabilities		0.00	
		Total Fund Balance/Equity	27,539,652.81	
	Total Liabilities & Fund Balance			27,539,652.81
63 - Northwest Regional WWTP Cost Sharing				
	Total Assets		11,999,172.10	
				11,999,172.10
	Total Liabilities		0.00	
		Total Fund Balance/Equity	11,999,172.10	
	Total Liabilities & Fund Balance			11,999,172.10

Account Type	Account Number	Description	Balance	Total
65 - Solid Waste				
	Total Assets		0.00	
				0.00
	Total Liabilities		0.00	
		Total Fund Balance/Equity	0.00	
	Total Liabilities & Fund Balance			0.00
70 - ICDA General Operating				
	Total Assets		1,156,578.35	
				1,156,578.35
	Total Liabilities		0.16	
		Total Fund Balance/Equity	1,156,578.19	
	Total Liabilities & Fund Balance			1,156,578.35
71 - ICDA Capital Projects				
	Total Assets		447.76	
				447.76
	Total Liabilities		0.00	
		Total Fund Balance/Equity	447.76	
	Total Liabilities & Fund Balance			447.76

Account Type	Account Number	Description	Balance	Total
72 - ICDA Debt Service				
	Total Assets		2,806,048.63	
				2,806,048.63
	Total Liabilities		0.00	
		Total Fund Balance/Equity	2,806,048.63	
	Total Liabilities & Fund Balance			2,806,048.63
98 - ICDA Consolidated Cash				
	Total Assets		0.34	
				0.34
	Total Liabilities		0.34	
		Total Fund Balance/Equity	0.00	
	Total Liabilities & Fund Balance			0.34
99 - Consolidated Cash				
	Total Assets		1,625,022.03	
				1,625,022.03
	Total Liabilities		1,625,022.03	
	Total Liabilities & Fund Balance			1,625,022.03

City of Iowa Colony
Financial Statement
As of August 31, 2026

9/8/2026 Item 12.

10 - General	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Sales and Use Taxes	102,940.43	100,393.16	2,547.27	750,443.16	1,205,200.00	62.27%	454,756.84
Ad Valorem Taxes	7,385.00	268,035.67	(260,650.67)	6,091,071.68	5,845,213.00	104.21%	(245,858.68)
Other Sources	14,060.60	45,788.55	(31,727.95)	1,490,750.42	549,500.00	271.29%	(941,250.42)
Fines and Fees	33,864.08	38,792.83	(4,928.75)	412,715.84	465,700.00	88.62%	52,984.16
Licenses and Permits	281,477.06	382,180.42	(100,703.36)	2,859,991.62	4,603,000.00	62.13%	1,743,008.38
Franchise/ROW Fees	39,015.48	37,485.00	1,530.48	606,295.18	450,000.00	134.73%	(156,295.18)
Grants	0.00	25,000.00	(25,000.00)	2,025.78	300,000.00	0.68%	297,974.22
Interest	31,586.72	12,495.00	19,091.72	132,077.72	150,000.00	88.05%	17,922.28
Revenue Totals	<u>510,329.37</u>	<u>910,170.63</u>	<u>(399,841.26)</u>	<u>12,345,371.40</u>	<u>13,568,613.00</u>	<u>90.98%</u>	<u>1,223,241.60</u>
Expense Summary							
Transfers-Out	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Personnel and Benefits	334,561.36	413,301.56	(78,740.20)	3,696,324.49	4,970,100.00	74.37%	1,273,775.51
Contracts and Agreements	188,962.32	213,473.76	(24,511.44)	2,046,961.95	2,646,500.00	77.35%	599,538.05
Materials and Supplies	51,573.73	71,686.44	(20,112.71)	516,222.80	885,500.00	58.30%	369,277.20
Specialized Services	23,395.21	367,131.32	(343,736.11)	4,552,950.11	4,398,880.86	103.50%	(154,069.25)
Investments and Debt	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Capital Outlays	1,750.00	60,678.62	(58,928.62)	50,531.68	717,631.69	7.04%	667,100.01
Expense Totals	<u>600,242.62</u>	<u>1,126,271.70</u>	<u>(526,029.08)</u>	<u>10,862,991.03</u>	<u>13,618,612.55</u>	<u>79.77%</u>	<u>2,755,621.52</u>

City of Iowa Colony
Financial Statement
As of August 31, 2026

9/8/2026 10:20: Item 12.

10 - General	Transfers Out	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
	Transfers-Out	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	Transfers Out Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

10 - General	Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
	Capital Outlays	0.00	541.67	(541.67)	0.00	6,500.00	0.00%	6,500.00
	Contracts and Agreements	33,694.71	41,579.47	(7,884.76)	368,313.31	507,500.00	72.57%	139,186.69
	Investments and Debt	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	Materials and Supplies	15,221.86	22,728.16	(7,506.30)	135,045.77	264,500.00	51.06%	129,454.23
	Personnel and Benefits	75,466.43	85,662.78	(10,196.35)	761,421.95	1,031,700.00	73.80%	270,278.05
	Specialized Services	21,208.99	13,452.95	7,756.04	198,360.41	161,500.00	122.82%	(36,860.41)
	Administration Totals	145,591.99	163,965.03	(18,373.04)	1,463,141.44	1,971,700.00	74.21%	508,558.56

10 - General	Finance	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
	Contracts and Agreements	6,891.41	1,291.15	5,600.26	13,424.47	90,500.00	14.83%	77,075.53
	Materials and Supplies	1,628.30	2,707.25	(1,078.95)	10,814.91	32,500.00	33.28%	21,685.09
	Personnel and Benefits	31,878.15	33,278.35	(1,400.20)	269,006.27	407,500.00	66.01%	138,493.73
	Finance Totals	40,397.86	37,276.75	3,121.11	293,245.65	530,500.00	55.28%	237,254.35

10 - General	Police	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
	Contracts and Agreements	205.02	1,166.20	(961.18)	3,160.97	14,000.00	22.58%	10,839.03
	Materials and Supplies	14,015.03	16,886.70	(2,871.67)	211,932.52	202,700.00	104.55%	(9,232.52)
	Personnel and Benefits	161,479.35	188,049.75	(26,570.40)	1,925,515.60	2,257,500.00	85.29%	331,984.40
	Specialized Services	1,313.38	11,245.50	(9,932.12)	35,286.20	135,000.00	26.14%	99,713.80
	Police Totals	177,012.78	217,348.15	(40,335.37)	2,175,895.29	2,609,200.00	83.39%	433,304.71

10 - General	Animal Control	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
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Contracts and Agreements	7,205.00	1,082.90	6,122.10	40,926.61	13,000.00	314.82%	(27,92	Item 12.
Materials and Supplies	335.11	849.70	(514.59)	4,987.89	10,200.00	48.90%	5,212.11	
Personnel and Benefits	5,092.66	12,115.04	(7,022.38)	63,348.25	142,100.00	44.58%	78,751.75	
Specialized Services	157.39	2,832.20	(2,674.81)	5,192.19	34,000.00	15.27%	28,807.81	
Animal Control Totals	<u>12,790.16</u>	<u>16,879.84</u>	<u>(4,089.68)</u>	<u>114,454.94</u>	<u>199,300.00</u>	<u>57.43%</u>	<u>84,845.06</u>	

10 - General	Emergency Management	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contracts and Agreements		0.00	1,541.55	(1,541.55)	7,787.46	19,000.00	40.99%	11,212.54
Materials and Supplies		7,375.00	6,555.23	819.77	12,927.62	112,000.00	11.54%	99,072.38
Emergency Management Totals		<u>7,375.00</u>	<u>8,096.78</u>	<u>(721.78)</u>	<u>20,715.08</u>	<u>131,000.00</u>	<u>15.81%</u>	<u>110,284.92</u>

10 - General	Municipal Court	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contracts and Agreements		7,319.73	8,663.20	(1,343.47)	68,868.52	104,000.00	66.22%	35,131.48
Materials and Supplies		318.61	1,583.03	(1,264.42)	14,198.97	19,000.00	74.73%	4,801.03
Personnel and Benefits		12,960.13	21,907.90	(8,947.77)	157,983.96	263,000.00	60.07%	105,016.04
Specialized Services		0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Municipal Court Totals		<u>20,598.47</u>	<u>32,154.13</u>	<u>(11,555.66)</u>	<u>241,051.45</u>	<u>386,000.00</u>	<u>62.45%</u>	<u>144,948.55</u>

10 - General	Public Works	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contracts and Agreements		3,133.00	29,906.27	(26,773.27)	81,458.35	359,000.00	22.69%	277,541.65
Materials and Supplies		5,544.38	7,831.03	(2,286.65)	65,875.99	94,000.00	70.08%	28,124.01
Personnel and Benefits		26,013.91	36,110.55	(10,096.64)	273,550.46	434,000.00	63.03%	160,449.54
Specialized Services		673.02	3,165.40	(2,492.38)	6,233.72	38,000.00	16.40%	31,766.28
Public Works Totals		<u>35,364.31</u>	<u>77,013.25</u>	<u>(41,648.94)</u>	<u>427,118.52</u>	<u>925,000.00</u>	<u>46.17%</u>	<u>497,881.48</u>

10 - General	Parks & Recreation	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contracts and Agreements		24,613.63	10,829.17	13,784.46	169,215.25	130,000.00	130.17%	(39,215.25)
Materials and Supplies		6,498.06	8,330.36	(1,832.30)	47,329.76	100,000.00	47.33%	52,670.24
Parks & Recreation Totals		<u>31,111.69</u>	<u>19,159.53</u>	<u>11,952.16</u>	<u>216,545.01</u>	<u>230,000.00</u>	<u>94.15%</u>	<u>13,454.99</u>

10 - General	Community Developmen	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
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Contracts and Agreements	78,549.83	83,469.10	(4,919.27)	959,565.15	1,002,000.00	95.76%	42,4	Item 12.
Materials and Supplies	215.32	2,832.20	(2,616.88)	16,774.53	34,000.00	49.34%	17,225.47	
Personnel and Benefits	10,658.02	22,157.80	(11,499.78)	113,217.05	266,000.00	42.56%	152,782.95	
Specialized Services	0.00	335,185.77	(335,185.77)	4,305,496.74	4,015,380.86	107.23%	(290,115.88)	
Community Development Totals	<u>89,423.17</u>	<u>443,644.87</u>	<u>(354,221.70)</u>	<u>5,395,053.47</u>	<u>5,317,380.86</u>	<u>101.46%</u>	<u>(77,672.61)</u>	

10 - General	Fire Marshal/Building Official	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlays		0.00	0.00	0.00	5,431.68	0.00	0.00%	(5,431.68)
Contracts and Agreements		27,349.99	33,944.75	(6,594.76)	334,241.86	407,500.00	82.02%	73,258.14
Materials and Supplies		422.06	1,382.78	(960.72)	(3,665.16)	16,600.00	(22.08%)	20,265.16
Personnel and Benefits		11,012.71	14,019.39	(3,006.68)	132,280.95	168,300.00	78.60%	36,019.05
Specialized Services		42.43	1,249.50	(1,207.07)	2,380.85	15,000.00	15.87%	12,619.15
Fire Marshal/Building Official Totals		<u>38,827.19</u>	<u>50,596.42</u>	<u>(11,769.23)</u>	<u>470,670.18</u>	<u>607,400.00</u>	<u>77.49%</u>	<u>136,729.82</u>

10 - General	Capital and Planning Projects	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlays		1,750.00	60,136.95	(58,386.95)	45,100.00	711,131.69	6.34%	666,031.69
Capital and Planning Projects Totals		<u>1,750.00</u>	<u>60,136.95</u>	<u>(58,386.95)</u>	<u>45,100.00</u>	<u>711,131.69</u>	<u>6.34%</u>	<u>666,031.69</u>
Expense Total		<u>600,242.62</u>	<u>1,126,271.70</u>	<u>(526,029.08)</u>	<u>10,862,991.03</u>	<u>13,618,612.55</u>	<u>79.77%</u>	<u>2,755,621.52</u>

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11 - Retainer	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Interest	5,479.48	0.00	5,479.48	58,978.14	60,000.00	98.30%	1,021.86
Revenue Totals	5,479.48	0.00	5,479.48	58,978.14	60,000.00	98.30%	1,021.86

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12 - Series 2022 Project	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Interest	0.00	0.00	0.00	146,425.89	190,000.00	77.07%	43,574.11
Other Sources	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Transfers-In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	0.00	0.00	0.00	146,425.89	190,000.00	77.07%	43,574.11
Expense Summary							
Contracts and Agreements	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Materials and Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Specialized Services	0.00	0.00	0.00	0.00	6,200.00	0.00%	6,200.00
Investments and Debt	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Expense Totals	0.00	0.00	0.00	0.00	6,200.00	0.00%	6,200.00

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20 - Crime Control and Prevention District	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Sales and Use Taxes	47,083.61	29,155.00	17,928.61	336,550.02	350,000.00	96.16%	13,449.98
Interest	1,508.08	2,082.50	(574.42)	16,399.54	25,000.00	65.60%	8,600.46
Revenue Totals	<u>48,591.69</u>	<u>31,237.50</u>	<u>17,354.19</u>	<u>352,949.56</u>	<u>375,000.00</u>	<u>94.12%</u>	<u>22,050.44</u>
Expense Summary							
Personnel and Benefits	5,071.90	7,941.71	(2,869.81)	66,014.90	93,500.00	70.60%	27,485.10
Contracts and Agreements	2,048.52	4,123.35	(2,074.83)	33,999.59	49,500.00	68.69%	15,500.41
Materials and Supplies	21,460.24	22,032.88	(572.64)	205,776.78	264,500.00	77.80%	58,723.22
Specialized Services	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Capital Outlays	(298.08)	12,495.00	(12,793.08)	116,018.46	150,000.00	77.35%	33,981.54
Expense Totals	<u>28,282.58</u>	<u>46,592.94</u>	<u>(18,310.36)</u>	<u>421,809.73</u>	<u>557,500.00</u>	<u>75.66%</u>	<u>135,690.27</u>

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21 - Police Seizure and Forfeiture	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Other Sources	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

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30 - Debt Service (General)	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Ad Valorem Taxes	4,072.88	0.00	4,072.88	1,284,538.38	1,650,177.00	77.84%	365,638.62
Interest	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	4,072.88	0.00	4,072.88	1,284,538.38	1,650,177.00	77.84%	365,638.62
Expense Summary							
Contracts and Agreements	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Investments and Debt	0.00	280,953.87	(280,953.87)	1,453,630.67	2,956,736.86	49.16%	1,503,106.19
Expense Totals	0.00	280,953.87	(280,953.87)	1,453,630.67	2,956,736.86	49.16%	1,503,106.19

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35 - Capital Improvements Plan (General)	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Other Sources	0.00	25,000.00	(25,000.00)	0.00	300,000.00	0.00%	300,000.00
Grants	0.00	0.00	0.00	(63,194.00)	18,000.00	(351.08%)	81,194.00
Transfers-In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	0.00	25,000.00	(25,000.00)	(63,194.00)	318,000.00	-19.87%	381,194.00
Expense Summary							
Contracts and Agreements	0.00	3,333.34	(3,333.34)	84,900.00	30,000.00	283.00%	(54,900.00)
Materials and Supplies	0.00	0.00	0.00	45,225.00	0.00	0.00%	(45,225.00)
Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Expense Totals	0.00	3,333.34	(3,333.34)	130,125.00	30,000.00	433.75%	(100,125.00)

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36 - Public Safety Grants	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Grants	0.00	10,416.67	(10,416.67)	(37,441.23)	125,000.00	(29.95%)	162,441.23
Revenue Totals	0.00	10,416.67	(10,416.67)	(37,441.23)	125,000.00	-29.95%	162,441.23
Expense Summary							
Personnel and Benefits	12,976.71	0.00	12,976.71	166,029.74	192,000.00	86.47%	25,970.26
Contracts and Agreements	0.00	83.33	(83.33)	3,470.00	1,000.00	347.00%	(2,470.00)
Materials and Supplies	0.00	0.00	0.00	6,077.99	0.00	0.00%	(6,077.99)
Expense Totals	12,976.71	83.33	12,893.38	175,577.73	193,000.00	90.97%	17,422.27

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37 - Parkland	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Licenses and Permits	26,381.00	21,250.00	5,131.00	337,524.00	255,000.00	132.36%	(82,524.00)
Revenue Totals	26,381.00	21,250.00	5,131.00	337,524.00	255,000.00	132.36%	(82,524.00)

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40 - Court Technology	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Fines and Fees	23.44	833.33	(809.89)	929.72	10,000.00	9.30%	9,070.28
Revenue Totals	23.44	833.33	(809.89)	929.72	10,000.00	9.30%	9,070.28
Expense Summary							
Materials and Supplies	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
Expense Totals	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00

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41 - Court Security	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Fines and Fees	26.82	1,000.00	(973.18)	1,118.02	12,000.00	9.32%	10,881.98
Revenue Totals	26.82	1,000.00	(973.18)	1,118.02	12,000.00	9.32%	10,881.98
Expense Summary							
Materials and Supplies	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00
Expense Totals	0.00	416.67	(416.67)	0.00	5,000.00	0.00%	5,000.00

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42 - Consolidated Security and Technology	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Fines and Fees	1,660.51	0.00	1,660.51	18,981.27	0.00	0.00%	(18,981.27)
Revenue Totals	1,660.51	0.00	1,660.51	18,981.27	0.00	0.00%	(18,981.27)
Expense Summary							
Materials and Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Expense Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

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45 - American Rescue Plan Act (ARPA)	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Grants	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Expense Summary							
Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Expense Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

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50 - Vehicle Replacement	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Other Sources	0.00	0.00	0.00	29,025.00	0.00	0.00%	(29,025.00)
Interest	1,151.01	0.00	1,151.01	12,516.39	13,000.00	96.28%	483.61
Transfers-In	0.00	0.00	0.00	0.00	255,000.00	0.00%	255,000.00
Revenue Totals	1,151.01	0.00	1,151.01	41,541.39	268,000.00	15.50%	226,458.61
Expense Summary							
Materials and Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Capital Outlays	0.00	8,333.33	(8,333.33)	0.00	100,000.00	0.00%	100,000.00
Expense Totals	0.00	8,333.33	(8,333.33)	0.00	100,000.00	0.00%	100,000.00

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60 - Utility	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Licenses and Permits	140,096.00	170,765.00	(30,669.00)	1,737,053.00	2,675,000.00	64.94%	937,947.00
Service Accounts	0.00	166,600.00	(166,600.00)	4,086,820.02	5,186,200.00	78.80%	1,099,379.98
Franchise/ROW Fees	0.00	0.00	0.00	(26,334.00)	0.00	0.00%	26,334.00
Other Sources	0.00	0.00	0.00	35,068.60	85,000.00	41.26%	49,931.40
Interest	16,792.53	0.00	16,792.53	29,397.67	15,000.00	195.98%	(14,397.67)
Revenue Totals	<u>156,888.53</u>	<u>337,365.00</u>	<u>(180,476.47)</u>	<u>5,862,005.29</u>	<u>7,961,200.00</u>	<u>73.63%</u>	<u>2,099,194.71</u>
Expense Summary							
Personnel and Benefits	972.00	9,884.89	(8,912.89)	972.00	119,000.00	0.82%	118,028.00
Contracts and Agreements	5,731.66	298,647.16	(292,915.50)	3,026,055.45	3,611,200.00	83.80%	585,144.55
Materials and Supplies	1,130.00	31,487.40	(30,357.40)	140,267.99	378,000.00	37.11%	237,732.01
Specialized Services	155,200.50	208,777.61	(53,577.11)	1,698,608.46	2,516,000.00	67.51%	817,391.54
Capital Outlays	0.00	45,833.33	(45,833.33)	0.00	550,000.00	0.00%	550,000.00
Investments and Debt	0.00	27,916.67	(27,916.67)	0.00	335,000.00	0.00%	335,000.00
Expense Totals	<u>163,034.16</u>	<u>622,547.06</u>	<u>(459,512.90)</u>	<u>4,865,903.90</u>	<u>7,509,200.00</u>	<u>64.80%</u>	<u>2,643,296.10</u>

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61 - Utility Capital Project	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Interest	0.00	0.00	0.00	2,959.72	0.00	0.00%	(2,959.72)
Other Sources	0.00	0.00	0.00	0.00	27,600,000.00	0.00%	27,600,000.00
Transfers-In	0.00	0.00	0.00	0.00	100,000.00	0.00%	100,000.00
Revenue Totals	0.00	0.00	0.00	2,959.72	27,700,000.00	0.01%	27,697,040.28
Expense Summary							
Investments and Debt	0.00	0.00	0.00	0.00	100,000.00	0.00%	100,000.00
Transfers-Out	0.00	0.00	0.00	0.00	670,000.00	0.00%	670,000.00
Expense Totals	0.00	0.00	0.00	0.00	770,000.00	0.00%	770,000.00

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62 - Series 2025 Project	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Interest	28,802.40	0.00	28,802.40	728,173.07	0.00	0.00%	(728,173.07)
Other Sources	0.00	0.00	0.00	28,094,665.75	0.00	0.00%	(28,094,665.75)
Revenue Totals	28,802.40	0.00	28,802.40	28,822,838.82	0.00	0.00%	(28,822,838.82)
Expense Summary							
Contracts and Agreements	0.00	0.00	0.00	463,684.62	0.00	0.00%	(463,684.62)
Investments and Debt	0.00	0.00	0.00	819,501.39	0.00	0.00%	(819,501.39)
Expense Totals	0.00	0.00	0.00	1,283,186.01	0.00	0.00%	(1,283,186.01)

City of Iowa Colony
Financial Statement
As of August 31, 2026

63 - Northwest Regional WWTP Cost Sharing	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Interest	36,797.20	0.00	36,797.20	38,225.01	0.00	0.00%	(38,225.01)
Other Sources	0.00	0.00	0.00	12,633,943.09	0.00	0.00%	(12,633,943.09)
Revenue Totals	36,797.20	0.00	36,797.20	12,672,168.10	0.00	0.00%	(12,672,168.10)
Expense Summary							
Contracts and Agreements	0.00	0.00	0.00	672,996.00	0.00	0.00%	(672,996.00)
Expense Totals	0.00	0.00	0.00	672,996.00	0.00	0.00%	(672,996.00)

City of Iowa Colony
Financial Statement
As of August 31, 2026

9/8/2026

Item 12.

70 - ICDA General Operating	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Sales and Use Taxes	0.00	0.00	0.00	59,017.33	0.00	0.00%	(59,017.33)
Ad Valorem Taxes	0.00	214,120.08	(214,120.08)	4,076,957.58	2,569,441.00	158.67%	(1,507,516.58)
Other Sources	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Transfers-In	0.00	0.00	0.00	479,378.40	0.00	0.00%	(479,378.40)
Revenue Totals	0.00	214,120.08	(214,120.08)	4,615,353.31	2,569,441.00	179.62%	(2,045,912.31)
Expense Summary							
Contracts and Agreements	7,300.00	2,499.99	4,800.01	1,390,794.40	35,000.00	3973.70%	(1,355,794.40)
Materials and Supplies	13,121.00	0.00	13,121.00	13,121.00	0.00	0.00%	(13,121.00)
Investments and Debt	0.00	149,884.08	(149,884.08)	2,427,318.46	1,798,608.95	134.96%	(628,709.51)
Expense Totals	20,421.00	152,384.07	(131,963.07)	3,831,233.86	1,833,608.95	208.94%	(1,997,624.91)

City of Iowa Colony
 Financial Statement
 As of August 31, 2026

71 - ICDA Capital Projects	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Other Sources	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Expense Summary							
Investments and Debt	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Transfers-Out	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Contracts and Agreements	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Expense Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Iowa Colony
Financial Statement
As of August 31, 2026

9/8/202

Item 12.

72 - ICDA Debt Service	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Interest	0.00	0.00	0.00	61,306.16	0.00	0.00%	(61,306.16)
Other Sources	0.00	892,214.41	(892,214.41)	1,947,940.06	10,706,573.00	18.19%	8,758,632.94
Transfers-In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	0.00	892,214.41	(892,214.41)	2,009,246.22	10,706,573.00	18.77%	8,697,326.78
Expense Summary							
Materials and Supplies	0.00	907.52	(907.52)	17,500.45	10,890.21	160.70%	(6,610.24)
Investments and Debt	0.00	844,335.03	(844,335.03)	2,739,450.06	10,132,020.34	27.04%	7,392,570.28
Transfers-Out	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Expense Totals	0.00	845,242.55	(845,242.55)	2,756,950.51	10,142,910.55	27.18%	7,385,960.04

City of Iowa Colony

Operations Report for the meeting held on September 21st, 2026.

Management Report Summary

1. Maintenance & Repairs:

- **Wastewater Treatment Plant**

- i. WWTP#1 – Replaced cracked pipe on chlorine contact chamber.
- ii. WWTP#1 – Replaced A/C unit for MCC room.
- iii. WWTP#2 – Replaced bearings on blower #1.
- iv. WWTP#1 – Vactor truck work to clean chlorine basin, and aeration basin.
- v. WWTP#2 – Vactor truck work to clean chlorine basin, aeration basin and bar screen.
- vi. WWTP#2 – Replaced bad tubing for bleach system.

- **Lift Station**

- i. LS#7 – Vactor truck work to clean debris from wet well.
- ii. LS #1 – removed bad check valve and replaced.

- **Water Plant**

- i. WP#1 & #2 – Performed Pm work on generators and phosphate system.

- **Water Distribution**

- i. In City – 2 excavations to move taplines away from sidewalks.
- ii. In City – 7 jobs to replace landscaping after repairs were made to water system.
- iii. 10503 Sutter Creek Dr – Set two mainline valve boxes to grade.

- **Storm Sewer Collection**

- i. Nothing to report.

- **Sanitary Sewer**

- i. 1911 Garnet Breeze Dr – Replaced concrete after manhole repair was made.
- ii. 13327 Glacier View – Vactor truck work to clear blockage in sanitary main.

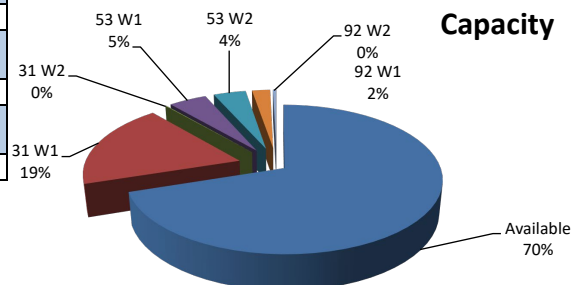
City of Iowa Colony Production Report

Item 14.

AUGUST 2026 PUMPAGE X 1,000 GALS												
Date	B031 Well 1	B031 Well 2	B053 Well 1	B053 Well 2	B092 Well 1	B092 Well 2	Total	Capacity	Bought	From	Sold	To
1	1,107	0	273	196	0	148	1,724	30.0%	221	BFB3	0	BC87
2	1,289	0	438	230	0	121	2,078	36.2%	221	BFB3	0	BC87
3	990	36	337	182	0	127	1,672	29.1%	220	BFB3	0	BC87
4	816	0	375	275	158	0	1,624	28.3%	159	BFB3	0	BC87
5	1,513	0	334	122	155	0	2,124	37.0%	234	BFB3	0	BC87
6	996	0	143	357	120	0	1,616	28.1%	369	BFB3	0	BC87
7	1,231	0	477	244	200	1	2,153	37.5%	313	BFB3	0	BC87
8	846	0	204	144	118	0	1,312	22.8%	313	BFB3	0	BC87
9	1,013	0	169	393	90	0	1,665	29.0%	313	BFB3	0	BC87
10	775	44	158	200	34	0	1,211	21.1%	162	BFB3	0	BC87
11	795	0	220	209	174	0	1,398	24.3%	215	BFB3	0	BC87
12	1,087	0	134	312	178	0	1,711	29.8%	133	BFB3	0	BC87
13	1,078	0	275	219	117	0	1,689	29.4%	340	BFB3	0	BC87
14	837	0	207	152	76	0	1,272	22.1%	272	BFB3	0	BC87
15	1,030	0	359	129	157	0	1,675	29.1%	272	BFB3	0	BC87
16	1,397	0	358	257	176	0	2,188	38.1%	273	BFB3	0	BC87
17	946	0	486	1	162	0	1,595	27.8%	240	BFB3	0	BC87
18	957	38	307	208	163	0	1,673	29.1%	144	BFB3	0	BC87
19	912	0	134	360	176	0	1,582	27.5%	200	BFB3	0	BC87
20	1,049	0	346	240	120	0	1,755	30.5%	314	BFB3	0	BC87
21	1,008	0	190	272	158	0	1,628	28.3%	309	BFB3	0	BC87
22	709	0	148	150	106	0	1,113	19.4%	309	BFB3	0	BC87
23	1,758	0	411	530	267	0	2,966	51.6%	309	BFB3	0	BC87
24	1,265	44	119	444	169	0	2,041	35.5%	291	BFB3	0	BC87
25	873	0	263	258	204	0	1,598	27.8%	167	BFB3	0	BC87
26	1,376	0	290	67	160	5	1,898	33.0%	241	BFB3	0	BC87
27	1,201	0	425	317	161	0	2,104	36.6%	289	BFB3	0	BC87
28	947	0	241	135	151	0	1,474	25.6%	292	BFB3	0	BC87
29	1,138	0	391	96	0	184	1,809	31.5%	292	BFB3	0	BC87
30	1,341	0	68	225	19	171	1,824	31.7%	292	BFB3	0	BC87
31	974	28	0	167	207	0	1,376	23.9%	228	BFB3	0	BC87
TOTAL:	33,254	190	8,280	7,091	3,976	757	53,548		7,947		0	

BC31 PERMIT	PERMIT TERM 2/1/26 - 1/31/27	GALLONS PUMPED	PERMIT USED	MONTHS	
325,000	x 1,000 gallons	188,053	58%	AVAIL	PROJ
5				5	
BC53 PERMIT	PERMIT TERM 11/1/25 - 10/31/26	GALLONS PUMPED	PERMIT USED	MONTHS	
210,000	x 1,000 gallons	101,918	49%	AVAIL	PROJ
2				11	
BC92 PERMIT	PERMIT TERM 7/1/26 - 6/30/27	GALLONS PUMPED	PERMIT USED	MONTHS	
30,000	x 1,000 gallons	7,487	25%	AVAIL	PROJ
10				6	

WATER WELL	PRODUCT TEST	GPM	DAILY CAPACITY
BC31 1	5/12/26	1257	1,810
BC31 2	5/12/26	621	851
BC53 1	6/1/26	548	789
BC53 2	6/1/26	592	852
BC92 1	7/8/26	498	717
BC92 2	7/8/26	505	727
TOTAL			5,747



Wastewater Treatment Plant #1

BC31 Plant

Item 14.

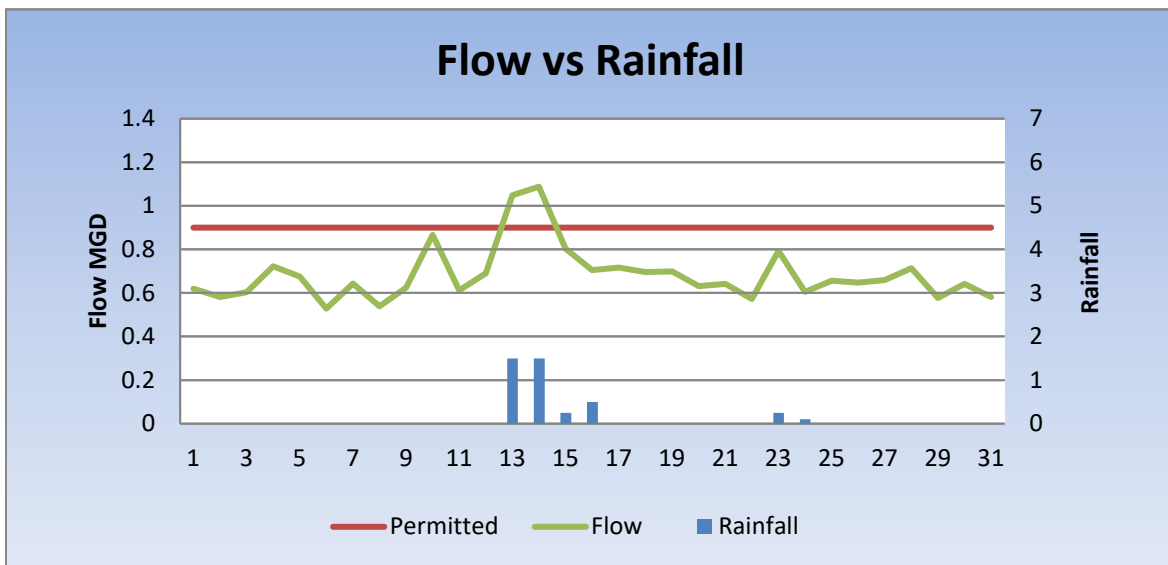
Permit # 14546-001
Expires: 7/31/2028

Design: 0.900 MGD

Utilized 75.9%

PARAMETER		UNITS	PERMIT LIMITS	Jul-26 RESULTS	EXCURSION
Dissolved Oxygen:	Min	mg / l	4.0	7.3	0
pH:	Min	S.U.	6.0	7.1	0
pH:	Max	S.U.	9.0	7.4	0
Total Suspended Solids:	Avg	lbs / day	113.0	24.7	0
Total Suspended Solids:	Avg	mg / l	15.0	4.2	0
Total Suspended Solids:	Max	mg / l	40.0	13.0	0
Ammonia:	Avg	lbs / day	23.0	1.2	0
Ammonia:	Avg	mg / l	3.0	0.2	0
Ammonia:	Max	mg / l	10.0	0.4	0
Flow:	Avg	M.G.D.	0.90	0.68	0
2-Hour Peak Flow:	Max	gpm	3.60	1.09	0
Chlorine:	Min	mg / l	1.0	1.1	0
Chlorine:	Max	mg / l	4.0	2.5	0
E.coli:	Avg	CFU/100ml	126	1.0	0
E.coli:	Max	CFU/100ml	399	2.0	0
CBOD:	Avg	lbs / day	75.0	13.9	0
CBOD:	Avg	mg / l	10.0	2.3	0
CBOD:	Max	mg / l	22.0	4.1	0

Permit Excursions:	0	Sanitary Sewer Overflows:	0
Rainfall:	4.1	SSO Gallons:	0



Wastewater Treatment Plant #2

BC53 Plant

Item 14.

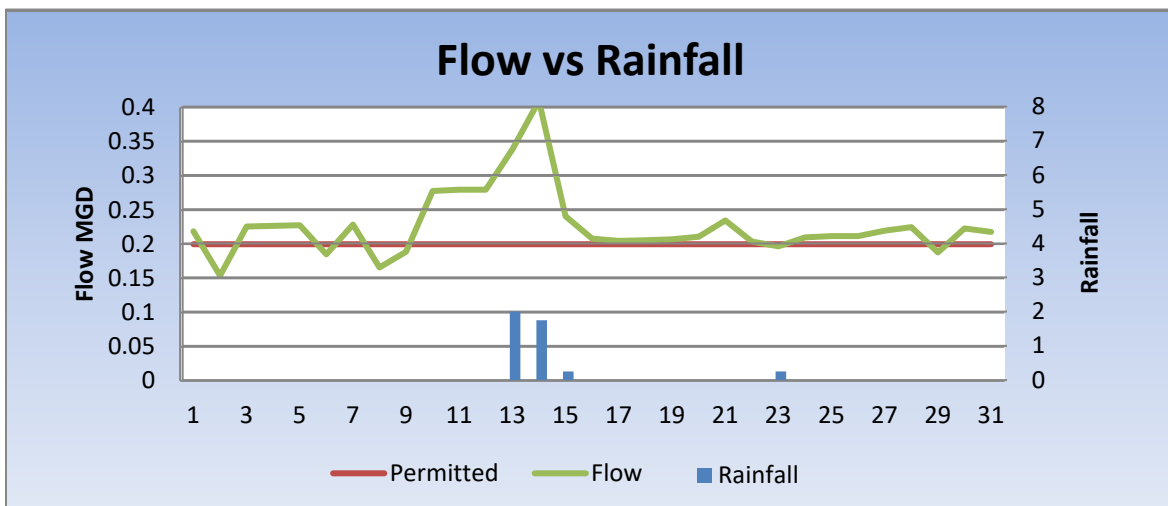
Permit # 15714-001
Expires: 7/30/2024

Design: 0.200 MGD

Utilized 113.5%

PARAMETER		UNITS	PERMIT LIMITS	Jul-26 RESULTS	EXCURSION
Dissolved Oxygen:	Min	mg / l	4.0	7.19	0
pH:	Min	S.U.	6.0	7.16	0
pH:	Max	S.U.	9.0	7.39	0
Total Suspended Solids:	Avg	lbs / day	25.0	13.00	0
Total Suspended Solids:	Avg	mg / l	15.0	7.90	0
Total Suspended Solids:	Max	mg / l	60.0	14.00	0
Ammonia:	Avg	lbs / day	5.0	0.16	0
Ammonia:	Avg	mg / l	3.0	0.10	0
Ammonia:	Max	mg / l	15.0	0.10	0
Flow:	Avg	M.G.D.	0.200	0.227	1
2-Hour Peak Flow:	Max	gpm	0.800	0.410	0
Chlorine:	Min	mg / l	1.0	1.09	0
Chlorine:	Max	mg / l	4.0	3.22	0
E.coli:	Avg	CFU/100ml	126.0	1.0	0
E.coli:	Max	CFU/100ml	399.0	1.0	0
CBOD:	Avg	lbs / day	17.0	3.20	0
CBOD:	Avg	mg / l	10.0	2.00	0
CBOD:	Max	mg / l	35.0	2.00	0

Permit Excursions:	1	Sanitary Sewer Overflows:	0
Rainfall:	0.6	SSO Gallons:	0



City of Iowa Colony Customer Billing Report

Item 14.

	August 11, 2026	July 11, 2026	June 11, 2026
Beginning Date	7/28/2026	6/26/2026	5/27/2026
Closing Date	8/27/2026	7/27/2026	6/25/2026

Collected Amount

[*use intermediate recap](#)

Penalty	\$ 10,700.76	\$ 10,909.03	\$ 9,109.11
Water	\$ 231,051.71	\$ 203,259.40	\$ 176,464.09
Sewer	\$ 119,192.64	\$ 115,127.95	\$ 110,287.78
Garbage Tax	\$ 9,656.50	\$ 9,582.44	\$ 10,045.65
Garbage Collection Fees	\$ 116,322.06	\$ 115,618.67	\$ 120,899.33
Franchise	\$ 18,100.75	\$ 15,579.67	\$ 14,666.04
Voluntary Fire	\$ 18,791.85	\$ 18,274.86	\$ 17,853.24
Grease Trap	\$ 2,680.00	\$ 2,154.00	\$ 2,184.33
Deposit	\$ 12,225.00	\$ 11,400.00	\$ 8,775.00
Transfer Fee	\$ 5,375.00	\$ 4,930.00	\$ 3,853.00
Miscellaneous	\$ 19,189.83	\$ 13,045.44	\$ 10,451.14
TOTAL COLLECTED	\$ 563,286.10	\$ 519,881.46	\$ 484,588.71
OVERPAYMENT	\$ 53,596.18	\$ 12,621.16	\$ 20,192.84
TOTAL COLLECTED	\$ 616,882.28	\$ 532,502.62	\$ 504,781.55

Billed Amounts

[*use director's report](#)

Water	\$ 238,715.51	\$ 230,087.40	\$ 224,663.04
Sewer	\$ 124,429.56	\$ 122,440.15	\$ 121,080.13
Garbage Tax	\$ 10,280.60	\$ 10,142.00	\$ 10,023.20
Garbage	\$ 124,628.91	\$ 122,948.70	\$ 121,508.52
Franchise Fee	\$ 18,094.25	\$ 17,570.94	\$ 17,231.60
Voluntary Fire	\$ 26,316.00	\$ 25,980.00	\$ 25,686.00
Grease Trap	\$ 2,680.00	\$ 2,546.00	\$ 2,144.00
Deposit	\$ 12,075.00	\$ 15,150.00	\$ 10,575.00
Transfer Fee	\$ 5,190.00	\$ 6,180.00	\$ 4,600.00
Miscellaneous	\$ 10,689.50	\$ 1,200.00	\$ 1,400.00
TOTAL BILLED	\$ 573,099.33	\$ 554,245.19	\$ 538,911.49

Aged Receivables

[*use director's report](#)

30 Days Arrears	\$ 82,797.69	\$ 87,047.99	\$ 87,788.78
60 Days Arrears	\$ 25,103.02	\$ 32,250.54	\$ 30,989.97
90 Days Arrears	\$ 11,068.89	\$ 15,107.88	\$ 15,092.33
Over 120 Days Arrears	\$ 102,105.56	\$ 100,223.12	\$ 93,166.51
Previous Month Overpymt	\$ (35,261.24)	\$ (14,958.13)	\$ (18,443.34)
Total Aged Receivables	\$ 185,813.92	\$ 219,671.40	\$ 208,594.25
Current Month Overpymt	\$ (52,187.37)	\$ (34,553.50)	\$ (37,292.13)
TOTAL LESS OVERPYMT	\$ 133,626.55	\$ 185,117.90	\$ 171,302.12
TOTAL RECEIVABLES	\$ 706,725.88	\$ 739,363.09	\$ 710,213.61

Deposit Liabilities	\$ 458,570.00	\$ 454,595.00	\$ 448,920.00
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[*use consumption report](#)

Average Usage For Meters	6,336	6,337	6,318
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City Of Iowa Colony Connection Report

Item 14.

August-26

	B031	B032	B053	B057	B087	B092	Totals
Occupied Single Family	2261	729	1287	17	292	53	4639
Vacant Single Family	24	12	18	0	4	2	60
Multi-Family	0	1	0	0	0	0	1
Commercial	7	16	5	0	0	0	28
Builder	55	50	36	42	32	107	322
Irrigation	39	44	27	1	14	15	140
Rental Meters	12	0	0	0	0	0	12
District Meters	3	0	0	0	0	0	3
TOTAL CONNECTIONS	2401	852	1373	60	342	177	5205

CITY OF IOWA COLONY CALL LOG

Aug-26				
COIC	CITY OF IOWA COLONY (115)		Account Final	19
COIC	CITY OF IOWA COLONY (115)		Account Set Up	0
COIC	CITY OF IOWA COLONY (115)		Garbage Inquiry	1
COIC	CITY OF IOWA COLONY (115)		New Service	135
COIC	CITY OF IOWA COLONY (115)		No Water	2
COIC	CITY OF IOWA COLONY (115)		Payment Related	277
COIC	CITY OF IOWA COLONY (115)		Online Payment Issues	4
COIC	CITY OF IOWA COLONY (115)		Account Info - Change/Upload	4
COIC	CITY OF IOWA COLONY (115)		Balance Inquiry	12
COIC	CITY OF IOWA COLONY (115)		Billing - High Usage	2
COIC	CITY OF IOWA COLONY (115)		Delinquent Activity	1
COIC	CITY OF IOWA COLONY (115)		Leak	3

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF IOWA COLONY, TEXAS, MAKING FINDINGS OF FACT; ADOPTING THE ANNUAL BUDGET FOR THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; APPROPRIATING EXPENDITURES IN ACCORDANCE WITH THE ADOPTED BUDGET; AND PROVIDING A SAVINGS CLAUSE, SEVERANCE CLAUSE, AND EFFECTIVE DATE

WHEREAS, the City Council of the City of Iowa Colony, Texas (the “City”), is a home-rule municipality operating pursuant to its Home Rule Charter and the laws of the State of Texas; and

WHEREAS, the City’s fiscal year begins on October 1, 2026, and ends on September 30, 2027; and

WHEREAS, the City Manager and Finance Director charged with preparing the City budget has prepared and submitted to the City Council a proposed budget for the City for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (the “Budget”); and

WHEREAS; the proposed Budget was filed, made available for public inspection, and considered in accordance with Chapter 102 of the Texas Local Government Code, the City Charter, and other applicable law; and

WHEREAS, the City Council provided the required notice of and conducted a public hearing on the proposed Budget, at which all interested persons were afforded an opportunity to appear and be heard; and

WHEREAS, for each City Council meeting at which the proposed Budget was discussed or adopted, the City complied with the applicable notice and budget-material requirements of Section 551.043 of the Texas Government Code, including the taxpayer impact statement required by Section 551.043(c), as applicable;

WHEREAS, the City Council has determined that adoption of the Budget is in the best interest of the City and its residents;

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

SECTION 1. Finding of Fact

That the foregoing recitals are true and correct and are incorporated into this Ordinance for all purposes. The City Council further finds that all procedures, prerequisites, notices, public hearing requirements, and other requirements of law concerning this Ordinance and the Budget adopted herein have been satisfied.

SECTION 2. Adoption of Budget

The City Council of the City of Iowa Colony, Texas by record vote, hereby approves and adopts the Budget attached to this Ordinance and incorporated herein by reference for all purposes is hereby approved and adopted as the annual budget of the City for the fiscal year beginning October 1, 2026, and ending September 30, 2027.

SECTION 3. Appropriations

The sums set forth in the Budget are hereby appropriated for the respective municipal purposes and in the respective amounts stated therein.

SECTION 4. Authorization of Expenditures

Expenditures of City funds shall be made only in accordance with the Budget, the Ordinance, the City Charter, the City's duly adopted financial policies, and applicable law. Nothing in this Ordinance authorizes the expenditure of funds in excess of funds lawfully available and appropriated for that purpose.

SECTION 5. Filing and Public Availability

The City Secretary shall retain the Budget and this Ordinance in the City's official records and shall make them available for public inspection as required by applicable law.

SECTION 6. Savings Clause

All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed only to the extent of the conflict. All other provisions of the City's ordinances shall remain in full force and effect.

SECTION 7. 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 8. Effective Date

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

READ, PASSED, AND ADOPTED ON SEPTEMBER 21, 2026.

WIL KENNEDY, MAYOR
CITY OF IOWA COLONY, TEXAS

ATTEST:

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

CITY OF IOWA COLONY

Fiscal Year 2026-2027

Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$444,520, which is a 6.13% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$704,001.

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

FOR:

AGAINST:

ABSENT:

Property Tax Rate Comparison	FY 2026-27	FY 2025-26
Property Tax Rate	\$0.520000/\$100	\$0.519209/\$100
No-New-Revenue Tax Rate	\$0.478185/\$100	\$0.481863/\$100
No-New-Revenue M&O Tax Rate	\$0.335519/\$100	\$0.325426/\$100
Voter-Approval Tax Rate	\$0.544138/\$100	\$0.690089/\$100
Debt Rate	\$0.143263/\$100	\$0.173951/\$100

Total debt obligation for the City of Iowa Colony secured by property taxes: \$39,885,000

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

Being fiscally responsible

MAYOR AND COUNCIL



Wil Kennedy
Mayor



Margaret Madariaga
Position 1



Arnetta Hicks-Murray
Position 2



Marquette Greene-Scott
Position 3



Timothy Varlack
District A



Kareem Boyce
District B



Sydney Hargroder
District C

Appointed Officials

City Manager

Dr. Tarron Richardson

City Attorney

Natasha Brooks

Executive Managers

City Secretary

Kayleen Rosser

Court Administrator

Monica Suarez

Finance Director

Chris Thomas

Fire Marshal

Albert Cantu

Human Resources

Kimberlei Brisbane

IT Director

Bibin George

Police Chief

Aaron Bell

Public Works

Jeremy Franks

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CITY OF IOWA COLONY, TEXAS

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TRANSMITTAL LETTER

Memorandum

Honorable Mayor and City Council Members:

The proposed fiscal year 2026-27 budget reflects our collective commitment to preparing a transparent and fiscally responsible financial plan founded on realistic revenue and expenditure projections. This budget has been developed through careful evaluation of current economic conditions, anticipated growth, and the City's long-term financial obligations to ensure that available resources are aligned with community priorities. It balances the need to maintain high-quality municipal services, invest in critical infrastructure, and preserve the City's financial stability while remaining responsive to the challenges and opportunities associated with continued growth. By emphasizing prudent fiscal management, accountability, and strategic decision-making, the fiscal year 2026-27 budget provides a responsible framework for meeting the needs of our residents today while positioning the City for sustained success in the future.

As a rapidly growing community, the City of Iowa Colony continues to experience the opportunities and challenges associated with unprecedented development. While this growth strengthens our long-term economic outlook, it also creates significant fiscal pressures that must be carefully managed during the development and implementation phases of the proposed fiscal year 2026-27 budget.

A substantial portion of the City's growth is occurring within Municipal Utility Districts (MUDs), which finance the construction of water, wastewater, drainage, and roadway infrastructure outside the City's direct tax base. Additionally, the City also has a Tax Increment Reinvestment Zone (TIRZ) agreement that was designed to expand the local tax base and encourage investment. Although these tools are essential for supporting responsible development, they have reduced revenues available to the City's General Fund while demand for municipal services continues to increase.

The most significant financial challenges influencing the FY 2026-27 budget include the following:

- **Public Safety Demands:** Continued population growth requires additional police officers, dispatch personnel, vehicles, equipment, and technology. Recruiting and retaining qualified employees remains increasingly competitive, resulting in higher personnel costs.
- **Infrastructure Maintenance and Replacement:** Although MUDs finance the initial construction of many public utilities, the City will ultimately assume ownership, operation, and maintenance responsibilities. Long-term funding must be planned for roadway rehabilitation, drainage improvements, parks, public facilities, and utility infrastructure while simultaneously expanding capacity to serve continued growth.

- **Delayed Property Tax Revenue:** TIRZ agreements and other development incentives stimulate economic investment but postpone the availability of property tax revenues that would otherwise support General Fund operations. Consequently, the City will continue to provide municipal services for years before receiving the full fiscal benefit of new development.
- **Rising Operating Costs:** Inflation continues to impact virtually every aspect of municipal operations, including utilities, fuel, insurance, construction materials, fleet maintenance, software licensing, contractual services, and employee benefits. These costs often increase at a faster rate than recurring revenues.
- **Personnel and Employee Benefits:** Competitive labor markets have significantly increased salary expectations, health insurance premiums, retirement contributions, workers' compensation costs, and professional training expenses throughout the region. Maintaining competitive compensation and benefits is essential to attracting and retaining a highly qualified workforce.
- **Capital Improvement Needs:** Rapid development in the City generates an immediate demand for new streets, water and wastewater facilities, drainage improvements, public buildings, parks, and technology infrastructure. Many of these capital projects require substantial funding even when grants or developer contributions are available.
- **Debt Service Obligations:** To support the demands of the rapidly growing community, the City has previously issued bonds to finance critical Capital Improvement Projects (CIPs). Although the existing bonds have fixed rates, any new debt issued for capital projects will likely carry higher interest rates, increasing annual debt service. This may require higher annual debt payments, which will essentially leave less funding available for operations or additional projects.
- **Increasing Demand for Municipal Services:** As residential and commercial development continues, the City must expand planning, permitting, inspections, code enforcement, public works, parks, information technology, finance, and administrative services. Staffing and operational requirements generally increase before revenues fully mature.
- **Uncertainty about Sales Tax Revenue:** Sales tax represents an important source of General Fund revenue. However, the TIRZ agreement, economic conditions, changing consumer spending patterns, inflation, and fluctuations in retail activity create uncertainty in forecasting future collections.

- **Maintaining Financial Stability:** Preserving adequate fund balances remains a critical priority. Bond rating agencies closely monitor reserve levels, debt ratios, financial performance, and long-term fiscal planning. Maintaining strong financial reserves while addressing increasing service demands and infrastructure investments is essential to protecting the City’s financial position.

The proposed FY 2026-27 budget reflects a careful balance between meeting the immediate operational needs of the residents and maintaining the City’s long-term financial sustainability. As the City continues to experience exceptional growth, strategic financial planning will remain essential to ensuring the City can responsibly expand infrastructure, maintain high-quality municipal services, and preserve its financial health.

To address these challenges, the City will continue to emphasize conservative revenue forecasting, prudent expenditure management, multi-year capital improvement planning, periodic evaluations of user fees and service charges, and the pursuit of grants, partnerships, and other alternative funding opportunities. These strategies will position the City to responsibly manage growth while maintaining the high level of services our residents expect.

On Wednesday, July 8, 2026, the City hosted its first budget workshop to review and discuss the proposed revenues and expenditures for FY 2026-27. The workshop provided an opportunity to evaluate the City’s anticipated financial position, including changes in taxable property values and their potential impact on ad valorem tax revenues. This was in addition to matters relating to new positions, enhanced service levels, and general maintenance items. Collectively, all the aforementioned items represent a significant cost that must be carefully evaluated and appropriately justified to ensure that expenditures remain within our allotted funds.

At the time of this initial discussion, the preliminary taxable value for the community was reported at \$1,691,518,122, compared with the City’s 2025 certified taxable value of \$1,429,789,952. This represented a preliminary increase of approximately \$261,728,178, over the prior year. While this preliminary valuation suggested a significant expansion of the City’s tax base and potentially increased revenue capacity, it is important to recognize that appraisal values are not static. The certified values can change substantially throughout the appraisal and protest process, particularly during the months of May and June and into the summer as property owners challenge their valuations.

By mid-July, the certified appraisal roll had been adjusted to \$1,503,970,067, reflecting a reduction of approximately \$96,030,055 from the City’s projected starting taxable value of \$1,600,000,122. This adjustment demonstrates the importance of exercising caution when developing revenue projections and avoiding reliance on preliminary appraisal figures that may ultimately be revised.

Each year, property owners have the opportunity to protest their property valuations through the Brazoria County Appraisal District’s (BCAD) review board. The protests and appeals process can result in

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

adjustments to individual property valuations, which may reduce the City’s anticipated tax revenues. Conversely, when protested valuations are ultimately upheld or when adjustments are less than anticipated, municipalities may retain a portion of the revenue initially considered at risk.

At present, approximately \$123,096,108 in taxable value remains under review. Based on current projections, the City of Iowa Colony could potentially retain or recover up to 90% of this amount, which would represent approximately \$110,786,497 in taxable value. Because the final outcome of the appraisal review process cannot be guaranteed, however, it would be fiscally prudent not to incorporate the full amount into the City’s revenue projections.

To ensure that the proposed FY 2026-27 budget does not overstate anticipated revenues, staff is recommending a conservative budgeting approach. Rather than recognizing the entire amount currently under review, the proposed budget will incorporate at least 50% of the \$123,096,108 valuation under review, or approximately \$61,548,054, for budgeting purposes.

This approach is intended to provide the City with a reasonable balance between recognizing potential revenue and protecting the integrity of the budget. By only budgeting a portion of the valuation currently under review, the City can avoid making expenditure commitments based on revenues that have not yet been fully realized or certified. Should the final appraisal values and protest outcomes result in a higher-than-budgeted taxable value, the City would then be in a stronger position to evaluate the additional revenue and determine the most appropriate use of those funds.

Recently, the Brazoria County Economic Indicators quarterly newsletter published an analysis highlighting key trends, developments, and indicators affecting the local economy. Overall, the report provides encouraging insight into the City’s economic position, particularly when compared with other communities throughout the region.

One area where the City continues to perform relatively well is the local housing market. While new single-family residential building permits experienced an overall decline in May, strong activity during the previous months of March and April helped offset much of that decrease. Among the five communities reporting the highest levels of building permit activity - Pearland, Alvin, Angleton, Iowa Colony, and Manvel - Iowa Colony and Manvel continue to stand out. Iowa Colony reported 640 permits in the current year, compared with 998 during the same period last year, while Manvel increased from 905 permits last year to 932 permits this year. Despite fluctuations month-to-month, the continued level of residential construction throughout the region demonstrates that demand for housing remains relatively strong.

While the housing market remains a positive indicator, the City continues to have opportunities to reduce revenue leakage in several areas where other communities are realizing significant economic benefits, including automobile dealerships, hotel and motel activity, retail sales, and restaurant purchases.

Capturing a greater share of these economic activities locally could provide a meaningful boost to the City’s General Fund.

The hotel and motel industry, in particular, represents an important economic driver beyond the direct revenue generated through occupancy. Southern Brazoria County has experienced year-over-year increases in hotel and motel tax receipts, including activity associated with construction contractors and other temporary workers. These visitors and workers contribute to the broader local economy by spending money at restaurants, retail establishments, gas stations, and other businesses throughout the community. As a result, increased hotel activity can generate a multiplier effect that extends well beyond tax collections.

This broader economic impact is also reflected in sales tax performance. During the first five months of the year, southern Brazoria County experienced a 4.63% increase in sales tax revenues compared with the same period last year. This growth is an encouraging indicator of continued consumer spending and economic activity within the area.

The automobile market presents another significant opportunity. New vehicle purchases over the past 12 months increased to 24,629 vehicles, representing an increase of 384 vehicles, or 1.58%, compared with the previous year’s total of 24,245. This continued volume of vehicle purchases demonstrates the strength of the regional automobile market and highlights the potential economic benefit of retaining more of these transactions within the City. Auto dealerships generate economic benefits that include revenue from service departments, sales of parts, employment, and related consumer spending. In addition, dealerships contribute revenue through taxes assessed on dealer inventory and land improvements.

These collective indicators present a mixed, but generally positive picture of the local economy. The strength of the residential construction market, continued growth in sales tax collections, increased hotel activity, and steady automobile sales all point to a region that remains economically active by continuously attracting investment and consumers. At the same time, the City has an opportunity to strengthen its financial position by identifying strategies to capture a greater share of economic activity that is currently occurring outside Iowa Colony.

Maintaining a strong residential market while pursuing additional opportunities in the hotel, automobile, retail, and service sectors will be important to the City’s continued economic growth. By attracting and retaining businesses that generate sales, hotel/motel taxes, and other local revenues, the City can broaden its tax base, reduce revenue leakages, and create additional resources to support municipal services, infrastructure and future community investments.

All the previously mentioned factors were presented and discussed with the City Council during the FY 2026-27 budget workshops held on Monday, July 8, and Wednesday, August 5, 2026. Throughout the budget development process, staff exercised due diligence in evaluating the City’s operational needs,

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

available resources, anticipated revenues and expenditures, and the priorities identified by the City Council. Staff worked diligently to incorporate these considerations into the proposed FY 2026-27 budget while maintaining a responsible and sustainable approach to the allocation of public funds.

While many of these requests were important to the continued operation and long-term development of the City, limited available resources required the Council and staff to establish priorities and make difficult decisions regarding which needs could be addressed within the proposed budget. One of the primary topics discussed during the budget workshops was the creation and funding of new personnel positions. Both City Council and staff identified personnel needs within their respective areas and developed priority lists based on operational requirements, service demands, workload, and the potential impact of each position.

As part of this process, seven proposed positions were identified for consideration: PIO/Communications Officer, Information Technology Technician, Human Resources Assistant, Police Officer, Public Works Director, Maintenance Worker, and Fire/Building Inspector. City Council was provided with a ranking scale ranging from 1 (highest priority) to 7 (lowest priority) to assist in evaluating and establishing the relative importance of each position.

Following the Council's individual rankings, the positions were collectively ranked in the following order:

1. Information Technology Technician
2. Fire/Building Inspector
3. Maintenance Worker
4. Public Works Director
5. Police Officer
6. PIO/Communications Officer
7. Human Resources Assistant

This ranking exercise provided valuable insight into the Council's priorities; however, the rankings were not intended to serve as the sole determining factor in the final budget recommendation. The City Council reconvened (Wednesday, August 5th) to further evaluate the operational necessity, financial impact, and overall benefit of each proposed position. Following that discussion, the City Council reached a collective decision to prioritize and fund three of the seven requested positions in the proposed FY 2026-27 budget: Police Officer, Information Technology Technician, and Fire/Building Inspector. These positions were determined to represent the most immediate and significant needs based on current service demands, operational requirements, public safety considerations, and the City's overall financial capacity.

The decision to fund these three positions reflects the City Council's effort to balance the need for additional staffing and enhanced services with its responsibility to maintain fiscal discipline. This proposed budget also includes funding for two (2) additional Police Sergeant positions through the Crime Control and Prevention District (CCPD) budget. The CCPD board maintained a healthy fund balance,

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

allowing it to absorb the costs associated with these positions without impacting other budget priorities. While the remaining positions were recognized as legitimate and potentially necessary future needs, the Council determined that funding all requested positions in the current fiscal year would place additional pressure on available resources. Accordingly, the Council prioritized the positions deemed most critical at this time while recognizing the potential need to address the remaining positions in future budget cycles.

Accordingly, the proposed fiscal year 2026-27 budget reflects a deliberate prioritization of personnel resources, with emphasis placed on positions that address critical operational needs and provide the greatest immediate benefit to the City and its residents. The positions not funded in the current fiscal year may be reconsidered during future budget cycles as revenues, expenditures, staffing needs, and the City's overall financial position are evaluated.

The proposed tax rate will be recommended at \$0.54 per \$100 of property valuation, which will provide more than the necessary funding to support personnel costs and all municipal operations. The proposed rate incorporates funding for a projected 10% increase in health insurance costs and a 3% salary increase, as well as funding for transfers, contracts and agreements, materials and supplies, specialized services, and capital outlays. These expenditures are necessary to maintain current levels of service, as well as address increasing operating costs and support for the continued delivery of essential services to the community.

In addition to the ongoing expenditures supported by the proposed tax rate, the proposed budget also includes one-time funding from the fund balance in the General Fund for a significant project. The amount of \$750,000 is designated for road infrastructure improvements, which will provide resources to address roadway maintenance, rehabilitation, and other infrastructure needs. An additional \$300,000 is allocated for planning and design work associated with the Public Works/Utilities facility. This funding will support the preliminary activities necessary to advance the project and its future development. For the proposed budget, only the road infrastructure project will use resources from the fund balance.

~Solid Waste and Recycling Collection Fund~

On Wednesday, April 1, 2026, the City officially began providing solid waste and recycling collection services to residents. The implementation marked the start of a comprehensive waste management program designed to provide consistent, reliable, and convenient collection services throughout the City.

The only neighborhood excluded from the initial implementation date was MUD 55, which services the Meridiana community. MUD 55 was subsequently incorporated into the program, with solid waste and recycling collection services beginning on Wednesday, July 1, 2026. With the addition of MUD 55, the City's collection program now extends to all neighborhoods.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

The monthly fee for these services is \$26.67, which totals \$28.67 after applicable taxes. The fee is intended to cover the cost of solid waste collection, recycling services, and related program expenses for the next two to three fiscal years. Establishing this fee allows the City to maintain a consistent funding source for the collection program while ensuring that residents receive regular and dependable services.

The City selected Best Trash, LLC. as the contractor responsible for providing solid waste and recycling collection services. Best Trash, LLC. was selected through a competitive Request For Proposal (RFP) process, allowing the City to evaluate qualified vendors and select a contractor capable of meeting the City's operational and service requirements.

Under the current service schedule, residents receive solid waste collection twice each week, on Mondays and Thursdays. Recycling collection is provided every other week, occurring on the first and third Wednesdays of the month. In addition to regular solid waste and recycling collection, residents also receive bulky waste collection twice a week, providing an additional service for the disposal of larger household items that cannot be accommodated through regular garbage collection.

To help ensure a smooth transition to the new collection program, the City conducted community outreach and informational town hall meetings. These meetings were held in March of 2026, prior to the initial April 1st launch, and again in June of 2026 to provide residents with additional information and an opportunity to address questions as the program expanded to MUD 55.

These meetings were intended to ensure residents were aware of the upcoming services, understand the collection schedules and requirements, and become familiar with Best Trash, LLC., the City's contracted service provider. The outreach also provided an opportunity for residents to receive information regarding recycling, solid waste collection, bulk waste services, and other program-related expectations.

~Budget Highlights~

Roadway Maintenance - \$750,000

Funding for roadway maintenance, infrastructure repairs, and improvements throughout the City. This allocation would support the repair and rehabilitation of streets and other transportation-related infrastructure, helping to address existing deficiencies, improve safety and accessibility, and extend the useful life of the City's roadway system. Continued investment in roadway infrastructure is essential to maintaining reliable transportation routes for residents, businesses, emergency services, and visitors.

Personnel - \$447,627

Funding to support critical personnel needed for the City's daily operations and public services. The proposed positions include three (3) Police Officers, one (1) Information Technology Technician, and one

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

(1) Fire/Building Inspector or Building Official. Two of the three Police Officers will be funded through the CCPD, reducing the amount directly impacting the City budget by approximately half. These positions will strengthen the City’s ability to provide public safety services, maintain essential technology systems, ensure compliance with building and fire codes, and respond effectively to the needs of residents and businesses. Filling these positions will also help address existing staffing needs and provide additional capacity for the City’s growing operational responsibilities.

Planning and Design - \$300,000

Funding for the planning and design phase of a Public Utilities/Public Works facility. This investment would allow the City to evaluate facility requirements, develop appropriate plans and specifications, and establish a foundation for future construction. A dedicated facility would improve the City’s ability to manage public works and utility operations, house necessary personnel and equipment, and provide a more efficient and centralized location for essential municipal services.

City-wide Events - \$125,000

Funding to support the planning, coordination, and operation of major community events throughout the year, including Fourth Fest, Veterans Day, Martin Luther King Day, Memorial Day, Festival of Lights, and Farmers Market. These events provide opportunities for residents to come together, celebrate important holidays and traditions, support local businesses, and strengthen community engagement. Funding would assist with event-related expenses such as facilities, equipment, entertainment, public safety, staffing, logistics, and other necessary services.

Personnel Salary Increase - \$114,900

A 3% salary increase for City personnel to recognize employee performance, support employee retention and recruitment, and maintain competitive compensation rates. Providing a consistent salary increase will help the City retain experienced employees, attract qualified candidates for critical positions, and support workforce stability. The final funding amount for this increase will be based on the City’s current personnel budget and applicable salary calculations.

Together, these priorities represent a total proposed investment of \$1,737,527. This funding will address immediate operational needs, long-term infrastructure improvements, City staffing, future municipal facilities, and programs or events that contribute to the overall quality of life in the community.

~Closing~

I would like to extend my sincere appreciation to the City Council and the entire staff for the hard work, dedication, and due diligence that went into preparing the proposed fiscal year 2026-27 budget. Developing a responsible and forward-looking budget is a significant undertaking, and I am grateful for the time, collaboration, and thoughtful consideration that each department and team member has contributed throughout this process.

I would especially like to recognize and extend my heartfelt thanks to our finance team and our new Finance Director for their tireless efforts, professionalism, and unwavering commitment throughout this entire budget cycle. Their willingness to work closely with me to re-engineer and improve the budget has been instrumental in making the process more organized, transparent, efficient, and user-friendly for everyone involved.

These improvements will not only benefit the City during this budget cycle but will also provide a stronger foundation for future budget development and financial planning. I truly appreciate the finance team's openness to new ideas, their attention to detail, and their commitment to finding better ways to serve our organization and ultimately our community.

This proposed budget represents the collective effort of many people, and I am grateful to everyone who played a role in bringing it forward. Thank you all for your partnership, and continued commitment to responsible stewardship of the City's resources.

Sincerely,

Dr. Tarron J. Richardson, Ph.D.

City Manager

BUDGET CALENDAR

MAR 26	THU		Budget kickoff at executive team meeting
APR 2	THU		Budget Workshop (Initial budget process overview)
APR 30	THU		Last day for estimated property valuation from appraisal office
MAY 11 - 14	MON-THU		Budget Hearings (City Staff as needed)
MAY 18 - 21	MON-THU		Budget Hearings (Staff and Council as needed)
JUN 5	FRI		3 business day notice for open meeting
JUN 10	WED	6PM	Budget Workshop (if needed)
JUL 2	THU		3 business day notice for open meeting
JUL 8	WED	6PM	Budget Workshop (if needed)
JUL 15	WED		3 business day notice for open meeting
JUL 20	MON	7PM	Regular Council meeting
JUL 25	SAT		Certified roll due from chief appraiser to assessor
AUG 1	SAT		Last day for assessor to submit appraisal roll to City
AUG 7	FRI		Last day for tax rates to be submitted to Council
AUG 7	FRI		Comptroller Form 50-212 posted to City website
AUG 10	MON		First day to publish notice of budget hearing
AUG 12	WED		3 business day notice for open meeting
AUG 13	THU		First possible day to hold tax rate hearing
AUG 17	MON		Last day to submit proposed budget
AUG 17	MON	7PM	Regular Council meeting
AUG 17	MON	7PM	City Manager presents Proposed FY 2026-27 Budget
AUG 17	MON	7PM	Council proposes tax rate for FY 2026-27
AUG 18	TUE		Proposed budget filed with Municipal Clerk
AUG 18	TUE		Proposed budget to be posted to City website
AUG 19	WED		3 business day notice for open meeting
AUG 21	FRI		Last day to file proposed budget with Municipal Clerk
AUG 23	SUN		Publish notice of budget hearing in local newspaper
AUG 24	MON	6PM	Budget Workshop (overview presentation)
AUG 26	WED		3 business day notice for open meeting
AUG 30	SUN		Last day to publish notice of budget hearing
AUG 31	MON	6PM	Budget Workshop (Council questions)
SEP 3	THU		First day possible to hold public hearing on budget

BUDGET CALENDAR (cont.)

SEP 4	FRI		3 business day notice for open meeting
SEP 9	WED	6PM	Budget Workshop (if needed)
SEP 9	WED	7PM	Special Council meeting
SEP 9	WED	7PM	Public Hearing - FY 2027 budget (take action on the proposed budget 102.007a)
SEP 14	MON		Last day to post notice of tax rate hearing continuously on TV (if available) and Internet
SEP 16	WED		3 business day notice for open meeting
SEP 16	WED		Last day to publish notice of tax rate hearing (not needed if rate is below NNR and VAR)
SEP 16	WED		Last day to publish notice of tax rate hearing on web (not needed if rate is below NNR and VAR)
SEP 18	FRI		Last day possible to hold public hearing on budget
SEP 21	MON	7PM	Regular Council meeting
SEP 21	MON	7PM	Public Hearing - Tax Rate (not needed if rate is below VAR and NNR)
SEP 21	MON	7PM	Vote to adopt the FY 2027 budget
SEP 21	MON	7PM	Vote to approve the tax rate
SEP 21	MON	7PM	Vote to ratify increase in budget revenue
SEP 22	TUE		File budget with Municipal Clerk
SEP 22	TUE		Place approved budget on City website
SEP 22	TUE		File approved budget with county clerk
SEP 23	WED		3 business day notice for open meeting (if needed)
SEP 28	MON	7PM	Contingency Council meeting (if needed)
SEP 28	MON	7PM	Vote to adopt the FY 2027 budget (if needed)
SEP 28	MON	7PM	Vote to approve the tax rate (if needed)
SEP 28	MON	7PM	Vote to ratify increase in revenue (if needed)
SEP 29	TUE		File budget with Municipal Clerk (if needed)
SEP 29	TUE		Place approved budget on City website (if needed)
SEP 29	TUE		File approved budget with county clerk (if needed)
SEP 30	WED		Last day to adopt a tax rate
OCT 1	THU		Fiscal Year 2027 begins

CITY OF IOWA COLONY, TEXAS
CITY LIMITS & ETJ

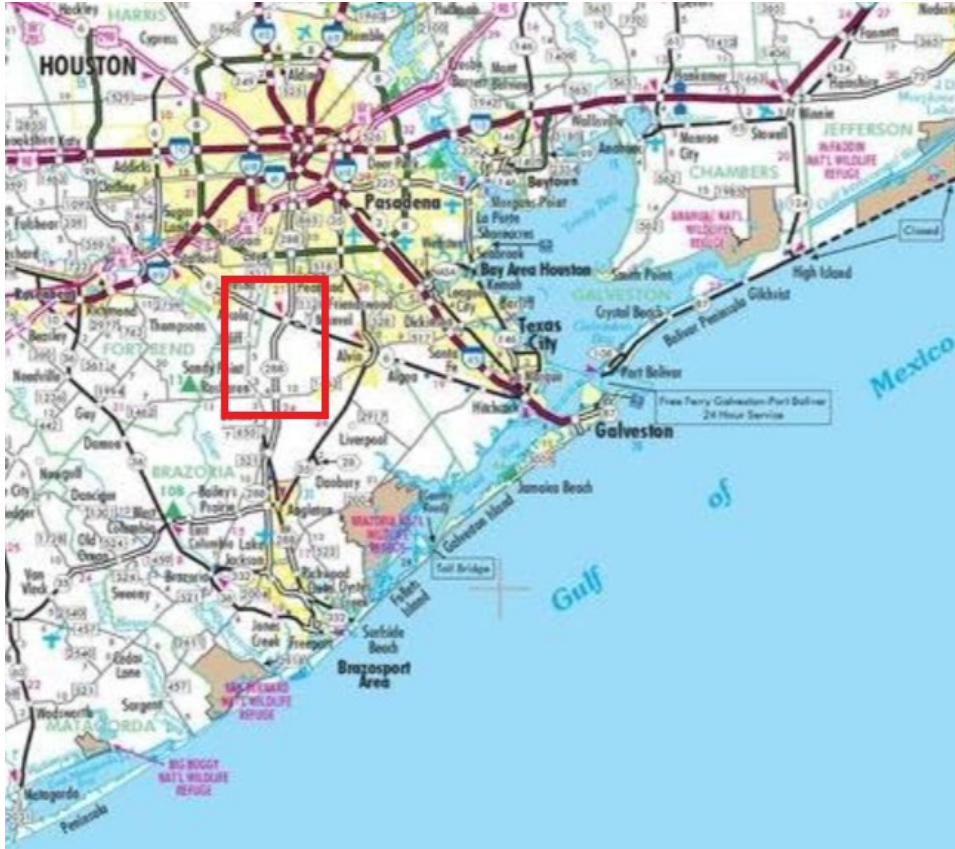
Map showing the City Limits and Extrajurisdictional Territory (ETJ) of the City of Iowa Colony, Texas. The map includes major roads, city limits, and surrounding areas. Key roads shown include US-281, FM-103, and FM-104. The map also indicates the location of the City of Iowa Colony, Texas, and the surrounding areas of Fort Bend County, Brazoria County, and Fort Worth, Texas.

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CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====



Population

22,650 (est)

Land Area

11.07 square miles

Population (Brazoria Co)

426,744 (est)

Iowa Colony is located in northern Brazoria County, in the heart of the Texas Gulf Coast Region. The City is within easy commuting distance to Houston, Sugar Land, petrochemical industries along the coast, and beaches in the Galveston and Brazosport area. Major highways serving the community are State Highway 288, State Highway 6, State Highway 35 to the East, and State Highway 36 to the West.

Distance from Iowa Colony:

Houston	23 miles	Corpus Christi	187 miles
Galveston	42 miles	San Antonio	214 miles
Beaumont	109 miles	Dallas	263 miles
Austin	180 miles	El Paso	766 miles

COMMUNITY PROFILE

The City of Iowa Colony, located in northern Brazoria County, is one of the fastest-growing communities in the Houston metropolitan area. Situated just 23 miles south of downtown Houston along State Highway 288, the City offers residents the rare combination of small-town atmosphere with direct access to one of the largest and most dynamic economies in the United States. The location of Iowa Colony provides easy access to the Texas Medical Center, Houston's central business district, and major employment corridors, making it an attractive home base for professionals, families, and businesses alike.

Founded in 1908 by the Immigration Land Company of Des Moines, Iowa, the community began as an agricultural settlement established by G.I. Hoffmann and Robert Beard. For decades, growth was modest, with the town maintaining a rural character even after incorporation in 1972. The late 20th century saw incremental change, but it was not until the early 2010s that Iowa Colony began a large transformation. The construction of master-planned communities along the SH288 corridor such as Sterling Lakes, Sierra Vista, and Meridiana, marked a turning point that ushered in sustained residential and commercial investment.

The pace of growth in recent years has been remarkable. According to U.S. Census estimates, the population of Iowa Colony surged from 8,579 in 2020 to an estimated 20,503 in 2025, a rate that outpaces many of the county and state averages. New housing starts, coupled with rising household incomes and continued annexations, have fueled a dynamic shift in the City's demographics and economy. Iowa Colony is now characterized by diverse, family-oriented neighborhoods, high owner-occupancy rates, and an engaged citizenry with a median age around 35 years old (Texas Demographics).

Economic indicators reflect the community's prosperity and potential. The median household income was approximately \$144,000 in 2024, per census data. The median home value is approximately \$349,500 per Zillow. Many residents are employed in health care, education, and finance, with a significant number commuting to regional job centers. At the same time, commercial development is gaining momentum locally, with retail, dining, and professional services following the wave of new rooftops. These trends are reinforced by continued investments in education. Most notably is the opening of Iowa Colony High School in 2022, which has quickly become a hub for community pride and youth achievement.

The quality of life in Iowa Colony is supported by a growing network of parks, public spaces, and community events. The City works closely with Alvin ISD, developers, and civic organizations to ensure that infrastructure, amenities and services keep pace with the growth. SH288, enhanced by recent transportation improvements, provides the backbone for future mobility, economic expansion, and regional connectivity.

ALVIN INDEPENDENT SCHOOL DISTRICT

History of Alvin ISD

In 1881 in a humble two-story, white frame building on House Street, Alvin Public Schools were born. From this early small town beginning to the official creation of the Alvin Independent School District by the state legislature in 1925, the district has continued to build on a foundation of excellence with a steady commitment to community and local service.



The area encompassing Alvin ISD has experienced steady growth since those early years. Initially serving small communities that were known as prairie cow towns in the teens and roaring twenties, the area transformed several times over the coming decades. From a rice and oil center in the depressed thirties to the population explosion at the turn of the century, the area encompassing Alvin ISD has steadily continued to experience growth.

Records indicate that the first high school-aged students started in Alvin Public Schools in 1894 when the 10th grade was added. The first graduating class completed Alvin High School in 1897 with five graduates. A few years later, the Great Storm of September 8, 1900, damaged the school building. Citizens donated money, and wood and material salvaged from the storm was used to rebuild the school. The 11th and 12th grades were added to the high school, and the class of 1906 was the first class to graduate after a four-year term. The school remained in that facility until the oil boom of 1930 brought a great deal of money to the tax base, enabling the district to build a multi-million-dollar school building. By 1940, Alvin had a 22-acre school complex that included high school, intermediate, and elementary buildings.



Throughout the years, neighboring community schools consolidated with Alvin ISD. In 1973, voters approved the consolidation of Manvel ISD and 497 students from Manvel joined the 5,203 students already attending Alvin ISD schools. From its earliest beginnings in a one-room schoolhouse, to becoming the largest school district in Brazoria County, Alvin ISD has continued to be a dynamic learning organization committed to excellence for each student and every program. Alvin ISD alumni continue to have a tremendous impact both locally and throughout the world. They are recognized as world-class athletes, politicians, actors, writers, musicians, community leaders, and, of course, educators. As the community and district steadily grow, Alvin ISD continues to prepare students for success, which helps preserve the heritage of our district, community, state, and nation.





AISSD’s mission is to “offer exemplary programs enabling all students to possess the ability to learn for the rest of their lives and become productive citizens”. They are committed to excellence in academic performance, which has earned them accreditation and a recognized rating from the Texas Education Agency. AISSD is growing each year, as enrollment continues to grow by approximately 1,000 students each year. The district is composed of four high schools, nine junior high schools, twenty-one elementary schools, a career academy, and a school-of-choice high school: all within 252 square miles in northern Brazoria County which serves the

communities of Alvin, Manvel, Iowa Colony, Liverpool, Amsterdam, and part of Rosharon and Pearland.

STRATEGIC PLAN

Area of Emphasis: Community

Guiding Principle

The City of Iowa Colony will strategically use resources and City-owned locations as well as provide effective communication to and receive feedback from citizens and businesses in order to increase the sense of community in the area.

Initiatives

- Establish a community outreach program to understand citizens' needs as well as improve citizens' knowledge and information received
 - Junior Police Academy
 - Police Department Q4
 - Civic Academy
 - City Manager and all departments Q3
 - Vacation Watch Program
 - Police Department Q1-Q4
 - Support for High-risk, Impaired, Elderly, and Lives with Disabilities (SHIELD)
 - Police Department Q1-Q4
 - Black Chamber of Brazoria County
 - City Council Q1-Q4
- Host or promote others who host city-wide events to bring the entire community together
 - Back the Blue Fest
 - Police Department Q3
 - Farmers Market
 - Parks and Recreation Q2-Q3
 - Festival of Lights
 - Parks and Recreation Q1

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

- Memorial Day
 - Parks and Recreation Q3
- Fourth Fest
 - Parks and Recreation Q4
- Veteran's Day
 - Parks and Recreation Q1
- Martin Luther King Day
 - Parks and Recreation Q1

- Explore opportunities for hosting town hall or listening sessions and/or providing surveys
 - Host community chats
 - City Council and all departments Q1-Q4
 - Create infomercial videos for various departments (appx 2 minutes)
 - City Council and all departments Q1-Q4
- Establish an automated and targeted communication system
 - Make contact with POAs and management companies
 - City Council and all departments Q1-Q4
 - Establish contacts with residents and businesses
 - Information Technology Q2
 - Utilize mass communication system to create distribution groups for information notifications
 - Information Technology Q2

- Explore opportunities to rent former City Hall site for community events and other purposes
 - Determine feasibility of allowing public use of City-owned facilities
 - City Secretary Q1
 - Report for City Council on feasibility and options
 - City Secretary Q1
 - Research on the possibility of voter polling locations
 - City Secretary Q1

- Ensure full utilization of existing public spaces
 - Continue discussions with Lions Club about funding for lights at baseball fields
 - City Engineer and City Manager Q3
 - Review Parks Master Plan to determine best use of parks and recreation assets
 - City Engineer and City Manager Q3
 - Find grants and other resources for elderly and special needs park areas
 - Parks and Recreation Q1-Q4

Area of Emphasis: Economic Development**Guiding Principle**

The City of Iowa Colony will promote a strong and diverse economy that strengthens the local sales tax and property tax base while also contributing to a high quality of life.

Initiatives

- Establish incentive (not rebate) programs for economic development
 - Meet with Economic Development Advisory Committee to explore options for incentives
 - City Manager Q1-Q4
 - Explore radius restrictions for business types
 - City Manager and City Engineer Q1-Q3
- Research and reimagine the establishment of a Municipal Development District
 - Research timing for placement on ballot for citizens to vote (if needed)
 - City Secretary Q1
 - Joint mailing with Emergency Service District #3 (ESD3) for ballot measures
 - City Secretary and City Attorney Q1
 - Sales tax level setting negotiation with ESD3 for Development District
 - City Secretary Q1
- Promote opportunities to increase sales tax revenue remitted to the City
 - Determine targeted retail needs throughout the City limits
 - City Manager Q1-Q4
 - Promote and encourage shopping local
 - City Council Q1-Q4
 - Determine incentives for attracting retail and businesses to the area
 - City Manager Q1-Q4

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

- Economic Development Advisory Committee creation and utilization
 - City Council appoints board members
 - City Council Q1-Q4

- Add multi-family housing that adheres to zoning and development agreements
 - Identify needs for multi-family housing in the community
 - City Engineer Q3-Q4
 - Host workshops on accessory dwelling units
 - City Attorney and City Engineer Q1
 - Review accessory dwelling unit agreements from other municipalities
 - City Attorney Q2
 - Review the process for granting special use and zoning variances
 - City Attorney Q3

- Pursue interlocal agreements with neighboring cities
 - Identify opportunities and common threads for interlocal agreements with neighboring cities
 - City Manager and City Attorney Q1-Q4
 - Further review and discussion of the timeframe to acquire the Alvin strip of land
 - City Attorney and City Engineer Q1
 - Explore the possible partnership with Pearland for surface water
 - City Engineer Q4
 - Discuss and review how eminent domain works
 - City Attorney and City Engineer Q1

- Meet with the Chamber to discuss hosting events/meetings at different locations
 - City Manager Q1-Q4

- Continue to increase availability of City services to attract high-quality growth
 - Review and implement master water/drainage plan
 - City Engineer Q2

- Define where water lines need to be added for economic/commercial development opportunities
 - City Engineer Q4
- Meet with Drainage District 4 (DD4) and Drainage District 5 (DD5) about their maintenance plans
 - City Engineer Q2
- Identify service levels needed through the staffing growth planning process
 - All Departments Q1-Q4
- Continue willful annexation programs
 - Create a media brochure/document that outlines services that will be lost from de-annexation
 - City Attorney, City Manager, and City Engineer Q1

Area of Emphasis: Communication**Guiding Principle**

The City of Iowa Colony will disseminate timely and meaningful communication to the community as well as receive and process feedback from citizens and businesses to strengthen bonds and create more effective governance.

Initiatives

- Establish a public relations/communications department
 - Expand use of QR codes for specialized information
 - Information Technology Q1-Q4
 - Ensure referral of issues to appropriate agencies
 - All Departments Q1-Q4
 - Explore the use of billboards to leverage opportunities to provide information
 - All Departments Q1-Q4
- Conduct a city-wide citizen and business survey to gauge citizen priorities
 - Identify and budget for city-wide survey consultants
 - City Manager and Finance Q2-Q3
 - Identify questions, timelines, and issues for survey
 - All Departments Q1-Q2
- Continue to provide voter information
 - Provide and improve information on City website relating to voter registration, polling places, times, and dates
 - City Attorney and Information Technology Q1-Q2
 - Establish a program for voter education
 - City Council and City Secretary Q1-Q4

- Highlight historical aspects of the community
 - Utilize the historical committee to determine and distribute relevant information
 - City Secretary Q1-Q4
 - Identify historical facts/landmarks/cemeteries
 - City Secretary Q1-Q4

Area of Emphasis: Organizational Development

Guiding Principle

The City of Iowa Colony will operate in a transparent, efficient, accountable, and responsive manner by preparing the organization and the staff for the future, focusing on core services, attracting and retaining the best employees, and using wise stewardship of financial resources.

Initiatives

- Prepare a staffing growth plan
 - Hire Public Information Director
 - Salary survey every three to five years to maintain competitiveness in the job market
 - Human Resources Q1
- Establish a human resources program
 - Determine additional positions to be funded
 - Human Resources Q1
 - Establish effective onboarding processes for new personnel
 - Human Resources Q1
 - Establish standards for job descriptions, applications, applicants, and recruitment
 - Human Resources Q1
 - Improve overall training program for City Council members and staff
 - Human Resources Q2
 - Establish an orientation program for new City Council members
 - City Manager Q1
 - Support use of training for new City Council members as well as various new board members and staff
 - City Manager, City Secretary, and City Council Q1-Q4

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

➤ Pursue grant opportunities

- Utilize Texas Municipal League (TML) scholarship program for internships and/or part-time positions
 - Human Resources Q1-Q4
- Locate and apply for grants to use for training of staff
 - Human Resources Q1-Q4
- Locate and apply for grants to use to supplement or completely fund new or existing positions as the Police Department uses the Community Oriented Policing Services (COPS) grant now
 - Police Department Q1-Q4

➤ Update technology to anticipate AI usage

- Establish policies on the use of Artificial Intelligence (AI)
 - Information Technology Q3

➤ Pursue interlocal agreements

- Identify possible shared services that can be accomplished through partnerships
 - All Departments Q1-Q4
- Identify cities where sharing can occur to resolve common issues
 - All Departments Q1-Q4

➤ Expand web-based services

- Identify services to provide and add as appropriate
 - All Departments Q1-Q4
- Maintain security of City assets as well as sensitive information provided by vendors, citizens, and business utilizing the web-based services
 - Information Technology and All Departments Q1-Q4

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

- Conduct a City service needs and priorities analysis
 - Determine gaps in service hours and types of services with those gaps
 - All Departments Q4
 - Devise plan to close the gaps with solutions including expanded web-based services
 - All Departments Q3-Q4

- Update outdated ordinances
 - Establish an ad hoc ordinance review board
 - City Attorney and City Secretary Q3-Q4
 - Identify the scope and role of the ordinance review board
 - City Attorney, City Secretary and City Council Q3-Q4
 - Make appointments through City Council to the board
 - City Council Q1-Q4
 - Identify ordinances to be updated based on age or relevance
 - City Attorney and City Secretary Q2

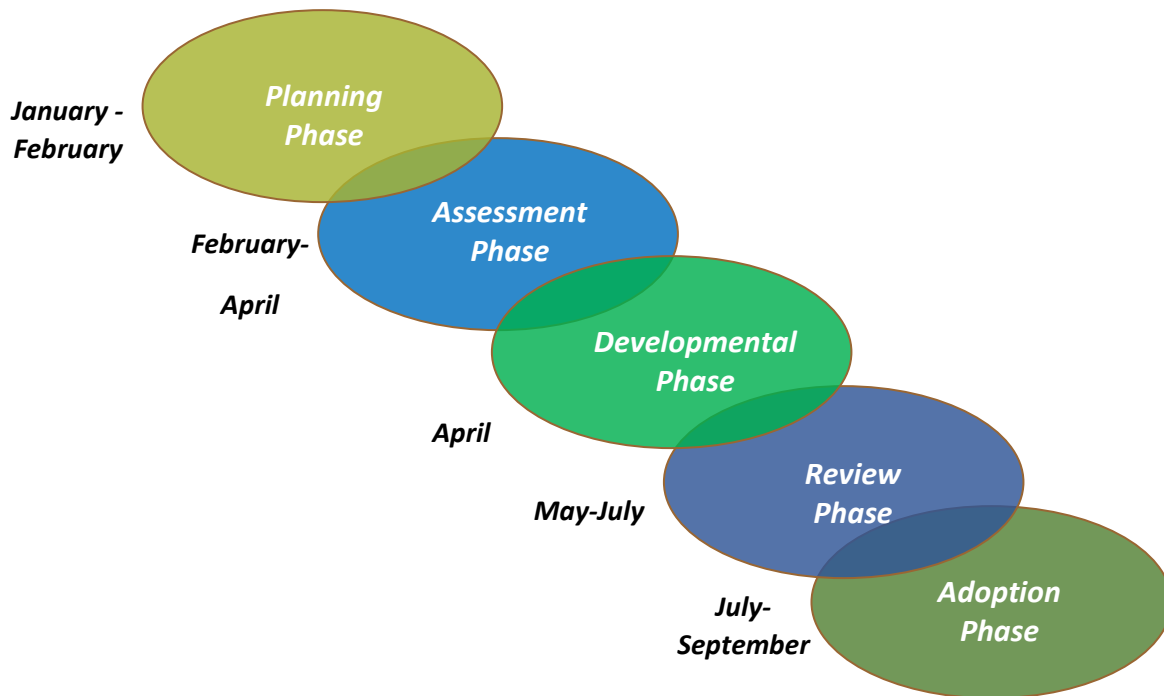
- Improve City Council meeting efficiencies
 - Review rules of procedure to improve efficiencies in meetings
 - City Manager and City Attorney Q1

BUDGET PROCESS

General Budget Requirements

The budget process is an instrumental component to the development of the City's strategic plan. This allows the departments an opportunity to reassess goals and objectives and determine a means for accomplishing them. Budget preparation usually begins several months prior to the final Council adoption of the budget in September.

- The City Manager, ideally in August when tax rates are calculated, will submit to the Council a proposed budget at least 45 days prior to the beginning of the next fiscal year. It should provide a complete financial plan for the fiscal year and should be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and guidelines established by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA). State and local statutes must also be followed when preparing the budget and tax rates.
- The budget and all supporting schedules shall be filed with the City Clerk, submitted to City Council for viewing and approval, and shall become public record. The City Manager, or their designated appointee, shall provide copies for distribution to all interested parties.
- The Council, by State statute, shall fix the time and place of a public hearing on the budget as well as the tax rate. Notice of the hearings shall be published in the official newspaper of the City, including the time and place of the meetings at least five days before the date of such hearing. All interested parties shall be given an opportunity to be heard for or against any item or the amount of any item contained.
- Prior to October 1, the budget shall be enacted by a favorable majority (or 60% vote based on the proposed tax rate) of the members of the City Council.
- Upon adoption, the budget shall be in effect for the fiscal year beginning on October 1. A copy of the budget as finally adopted shall be filed with the City Clerk. The final budget shall be reproduced, and electronic versions and/or printed copies shall be made available for the use of all offices, departments, and agencies as well as for the use of all interested persons and organizations.
- After the budget has been adopted, all supplemental appropriations for any department should be approved by the City Council using budget amendment ordinances.



Budget Phases

- **Planning Phase** - This is the period of time to annually review any strategic plans to assist in the development of the City's long-term goals and keep in alignment with City Council's direction. There may be other plans in place such as comprehensive plans, utility plans, or parks plans, but a strategic plan is developed to be more specific about the overall vision and mission for the City. The strategic plan is designed to enhance the overall governance model of the City.
- **Assessment Phase** - This phase consists of assessing the current financial conditions and determining the existing needs within the City. Short-range and long-range economic and financial forecasts are considered. Community feedback is extremely important in helping to establish priorities and determine a means of accomplishing those objectives for the coming budget year(s). Recommendations from the boards, commissions and City departments are also reviewed.
- **Development Phase** - The development phase begins with distribution of budget instructions to all departments. Departments begin the process of developing program budgets addressing program objectives, setting goals and prioritizing needs for each program. Short-term and long-term operating needs and capital outlay requests are determined during this phase.
- **Review Phase** - This phase begins with the submission of budgets by each department. Each department budget and objectives are reviewed to ensure that City needs and Council priorities are being met while maintaining the fiscal integrity of the City. Department heads meet with management to review their budget for items to be included and deleted with the end goal being the creation of a balanced budget the City Manager will submit to Council for adoption.

- Adoption Phase - A proposed budget is presented to City Council by the City Manager. Work sessions are held by Council to review the proposed budget and ensure the budget is balanced while meeting the needs of the departments and Council goals and objectives. Special City Council meetings may be held for Council to have additional workshops or public hearings on the proposed budget and property tax rate. The adoption phase concludes with the adoption of the budget and tax rate ordinances (usually in September). The new fiscal year begins October 1st.

Property Taxes

- The Council shall have the power under the provisions of state law to levy, assess, and collect an annual tax upon real and personal property within the city to the maximum provided by the constitution and laws of the State of Texas. The City Council shall also have the power to levy other taxes consistent with the laws of the State of Texas.
- All real and personal property within the City not expressly exempted by law shall be subject to annual taxation.
- The amount in the final adopted budget shall be the determination of the amount of the levy for the purposes of the City in the corresponding tax year; provided, however, that in no event shall such levy exceed the legal limit provided by the constitution and laws of the State of Texas.

Balanced Budget

- The Government Finance Officers Association (GFOA) recommends that governments maintain a balanced budget where recurring revenues are greater than or equal to recurring expenditures in the adopted budget. This does not mean that previous excess fund balances or asset sales cannot be used, but that those resources are used for the funding of non-recurring expenditures.

ACCOUNTING SYSTEM

City Accounting Structure

The accounts of the City are organized using funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The City uses six fund types and two accounting groups.

GOVERNMENTAL FUNDS

Governmental funds encompass all governmental-type activities which are usually funded by tax-based revenues. The basis for accounting in governmental funds is modified accrual where revenues are recognized when measurable and available, and expenditures are recorded when the liability is incurred. The governmental funds can be broken down further into four fund types: General, Special Revenue, Capital Projects, and Debt Service.

GENERAL FUND (Fund 10) - The General Fund is used to account for all financial transactions which are not accounted for in another fund. The principal sources of revenue in the General Fund are property tax, sales tax, licenses and permits, franchise fees, and fines and forfeits. Expenditures are for general government, finance, public safety, public works, parks maintenance, community development and other community services.

SPECIAL REVENUE FUNDS - Special Revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, or major capital projects) that are legally restricted to expenditures for special purposes. The City has the following special revenue funds:

- Retainer Fund (11)
- Crime Control and Prevention District Fund (CCPD) Fund (20)
- Police Seizure and Forfeiture Fund (21)
- Public Safety Grants Fund (36)
- Parkland Fund (37)
- Municipal Court Technology Fund (40)
- Municipal Court Building Security Fund (41)
- Municipal Court Consolidated Security and Technology Fund (42)

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

- Local Youth Diversion Fund (43)
- Municipal Utility District (MUD) Payment Fund (51)
- Tax Increment Reinvestment Zone (TIRZ) Payment Fund (55)
- Iowa Colony Development Authority (ICDA) Funds (70,71,72)

CAPITAL PROJECT FUNDS - Capital project funds are used to account for major capital projects that are generally not funded from recurring revenue sources. Their funding sources can be primarily derived from bond sales, grant revenues, service fees, or transfers in from other funds.

- Series 2022 Project Fund (12)
- Capital Improvements Plan Fund (35)
- American Rescue Plan Act (ARPA) Fund (45)

DEBT SERVICE FUND (Fund 30) - Debt Service funds are used to account for the payment of interest and principal on all obligation debts of the City. These debts can be secured by property taxes (accounted for in the governmental funds) or by service fees (accounted for in the proprietary funds).

PROPRIETARY FUNDS

Proprietary funds are used for government operations that work similarly to commercial businesses which aim for self-sustainability through fees. The accounting basis for proprietary funds is full accrual where revenues are recorded when earned and expenses are recorded when they are incurred. Proprietary funds are separated into enterprise funds which are for external customers and internal service funds which generally operate on transfers of revenues from other internal departments. Like the governmental funds, there can be special revenue and capital project funds in the proprietary group.

ENTERPRISE FUNDS - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is to provide goods and services to the general public on a continuing basis with expenses recovered primarily through user charges.

- Utility Fund (60)
- Solid Waste Fund (65)

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

INTERNAL SERVICE FUNDS - Internal service funds are used to account for operation services provided by one department to other departments in the City on a cost reimbursement basis.

- Computer Replacement Fund (49)
- Vehicle Replacement Fund (50)

CAPITAL PROJECT FUNDS - Capital Project funds are used to account for major capital projects that are generally not funded from recurring revenue sources. Their funding sources can be primarily derived from bond sales, grant revenues, service fees, or transfers in from other funds.

- Utility Capital Project Fund (61)
- Series 2025 Project Fund (62)
- Northwest Regional Wastewater Treatment Plant (WWTP) Fund (63)

FINANCIAL MANAGEMENT STATEMENTS

While most of these statements have been written to comply with federal law, state law, and the City Charter, others have been written to follow industry best practices and ensure transparency and accountability in the use of public funds. There may be situations that require exceptions to these policy statements. In such situations, the policy that requires an exception, the reason for the exception, and the possible impacts of the exception will be brought before the City Manager and/or the City Council for approval.

ACCOUNTING, AUDITING, FINANCIAL REPORTING

The City of Iowa Colony strives to maintain accounting practices that comply with federal, state, and local statutes as well as follow Generally Accepted Accounting Principles (GAAP). Staff will regularly prepare and present reports that analyze and evaluate the City's financial performance and economic condition.

Accounting Practices and Principles - All accounting practices used by the City will conform to GAAP as defined by the Governmental Accounting Standards Board (GASB), which sets accounting standards for government bodies. Excluding monthly interim financial reports (which are on a cash basis and will be reported as budgeted), all City financial statements will meet these standards. Such documents include official statements accompanying debt issues, the Annual Comprehensive Financial Report (ACFR), and continuing disclosure statements.

Financial and Management Reporting - Interim financial reports will be provided monthly to the City Council. These reports will be reviewed monthly with the City Manager before providing to Council.

Annual Audit - The City shall have its records and accounts audited annually and shall have a financial statement and ACFR prepared based on the audit. A certified public accountant (CPA) licensed in the State of Texas shall conduct the audit. The official ACFR (including a Single Audit report when applicable) shall be issued within six months following the end of the City's fiscal year. The Finance Director, or their designee, shall be responsible for ensuring that all audit recommendations are resolved in a timely manner. The Finance Director, or their designee, will provide certain annual financial information to various information repositories through disclosures or documents that include the necessary information as required by the Securities and Exchange Commission (SEC) Rule 5c2-12.

Compliance with Policy Statements - The financial management statements and policies will be reviewed bi-annually and updated, revised or refined as deemed necessary. Policy statements adopted by the City Council are guidelines, and occasionally exceptions may be required. Exceptions will be identified, documented, and explained to the City Manager and/or the City Council.

BUDGET AND LONG-RANGE FINANCIAL PLANNING

Balanced Budget - A structurally balanced budget for the ensuing fiscal year shall be filed with the City Council by the City Manager pursuant to the prevailing state and local law. A structurally balanced budget is further defined as total estimated expenditures of all fund types shall not exceed the total estimated resources of each fund (prospective income plus cash on hand) and shall adhere to fund balance policies. Short-term loans will be avoided as budget balancing techniques.

Current Funding Basis (Recurring Revenues) - The City shall budget on a current funding basis. Recurring expenditures shall be budgeted and controlled so as not to exceed recurring revenues in order to facilitate operations on a current funding basis.

Use of Non-Recurring Revenues - Non-recurring revenue sources, such as a one-time revenue remittance of fund balance in excess of policy can only be budgeted to fund non-recurring expenditures, such as capital purchases or capital improvement projects. This will ensure that recurring expenditures are not funded by non-recurring sources.

Revenue Estimating for Budgeting - The City shall use a conservative, objective, reasonable, and analytical approach when preparing revenue estimates to protect from revenue shortfalls and to maintain a stable level of service. The process shall include analyzation of historical collection rates, trends, developments, and probable economic changes. This approach is intended to reduce the likelihood of actual revenues falling short of budgeted estimates. When possible, the City will seek outside sources of revenue to supplement local dollars. Such revenue sources may include federal, state, and local grants.

Budget Preparation - The primary responsibility for formulating budget requests rests with department heads. New or expanded services should support City Council goals, City Manager priority directions, and department goals. Action on items that come up through the year can be made in full context of the annual budget process and long-range plan, unless unforeseen circumstances present themselves. The City will seek to obtain the GFOA Distinguished Budget Award each year. The budget will be presented in a way that not only meets the criteria of the award but also attempts to clearly communicate the budget to the public.

Operating Deficits - If net income (revenues over expenditures) is lower than budgeted at any time during the fiscal year, the City may take immediate corrective action. Such actions may include deferral of capital equipment purchases, deferral of percentage annual funding to replacement funds, expenditure reductions, deferral of hiring for certain positions, hiring freezes, use of volunteers, revenue fee increases, reduction in work hours with subsequent reduction in pay, elimination of positions which may require laying off employees if no other vacant positions for which they are qualified are available. The fund balance, which is a one-time revenue source, may be used to correct an annual operating deficit, only with the subsequent approval of a plan to replenish the fund balance if is brought down below policy level.

Long-range Financial Plans – In conjunction with the annual budget process, the City shall develop and maintain a five-year financial forecast for each major operating fund. The forecast assesses long-term financial implications of current and proposed policies, programs, and assumptions to develop appropriate strategies. The forecast will provide an understanding of available funding, evaluate financial risk, assess the likelihood that services can be sustained, assess the level at which capital investments can be made, identify future commitments and resource demands, and identify the key variables that may cause change in the level of revenue. Commitments or obligations already made that require future financial resources shall also be included. The forecast should identify impacts on property taxes and utility rates.

REVENUES

Balance and Diversification in Revenue Sources - The City shall strive to maintain a balanced and diversified revenue system to protect itself from fluctuations in any one source resulting from changes in local economic conditions which may adversely impact that source.

User Fee Creation and Revision - For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. At a minimum, user fees should be reviewed every two or three years and adjusted to avoid sharp increases. The finance department will work with other departments to determine the cost for each service and determine the full-cost price. Proposed fees will be compared to the market, evaluated for potential effects on users (such as low-income households), adjusted for market demands, etc. A fee will then be recommended to the City Manager and City Council based on all information gathered through the fee evaluation process. The City may set a different rate for citizens inside city limits versus outside city limits. Utility rates and other fund user fees shall be set at a sufficient level to cover operating expenditures (direct and indirect), meet debt obligations and debt service coverage, and provide adequate levels of working capital or fund balance.

Revenue Collection - The City shall maintain a high collection rate for all revenues by monitoring monthly receivable totals. The City shall follow an aggressive, consistent, yet reasonable approach to collecting revenues fully allowed by law for all delinquent taxpayers and others overdue in payments to the City. Actual revenues received will be compared to budgeted revenues by the finance department. Any significant variances will be investigated. The City shall contract for billing and collection services when it makes financial sense to do so. Uncollectable receivables shall be considered for write-off as follows:

- State statute authorizing the release of extinguishment, in whole or in part, of any indebtedness, liability, or obligation, if applicable
- Undeliverable mail accounts that remain outstanding for 12 months and all steps have been exhausted
- Accounts outstanding for three years, identified as uncollectible, and all attempts to collect have been exhausted
- Uncollectible accounts may be written off annually
- Writing off uncollected accounts is a bookkeeping entry only and does not release the debtor from any debt owed to the City
- The City shall estimate uncollectible accounts through an allowance for uncollectible accounts in each fund with receivables

EXPENDITURES

Operating Expenditures - Identify services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of those services.

Maintenance of Capital Assets - Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at sufficient levels to protect the City's investments, to minimize future replacement and maintenance costs, and to maintain service levels.

Periodic Programs or Services Reviews - The City Manager and staff shall undertake periodic reviews of City programs and services for both efficiency and effectiveness. Programs or services determined to be inefficient or ineffective shall be recommended through the annual budget process to be reduced in scope or eliminated.

Outsourcing of City Services - Attempting to perform the many municipal services the City provides to its citizens in-house could dilute the City's efficiency and not be cost effective. Outsourcing and managed competition processes, the mere consideration of which provides economic benefits that flow from competition, are two management tools utilized by the City to maximize efficiency and cost effectiveness. The economic benefits of competition include lower costs and improved quality of performance irrespective of whether a given service is ultimately performed in-house or outsourced.

FUND BALANCE

The purpose of this statement is to establish a key element of the financial stability of the City by setting guidelines for a fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the City's general operations.

Fund Equity - Generally the difference between the assets and liabilities of a fund which can also be termed the net worth of a fund.

Fund Balance - A more specific form of fund equity which deals with governmental funds. A fund balance involves readily available financial resources (liquidity) used to determine the financial health and stability of each fund. Under GASB rules, the fund balance can be split into a strict spending-constraint hierarchy:

- *Non-spendable* includes amounts that are not in a spendable form or are required to be maintained intact. Examples include inventory or permanent funds.
- *Restricted* includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples

include grants and child safety fees.

- *Committed* includes amounts that can be used only for specific purposes determined by formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- *Assigned* includes amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official/body to which the governing body delegates authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund. The City Council has authorized the City's Finance Director and/or City Manager to assign fund balance to a specific purpose as approved.
- *Unassigned* is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Minimum Unassigned Fund Balance - A reserve amount set by governments (and school districts) to manage any revenue shortfalls or cash flow emergencies that may arise. Examples of such emergencies could include natural disasters or other unexpected events such as pandemics. If the unassigned fund balance falls below the goal or has a deficiency, the City will take immediate action until the fund balance is replenished including deferral of capital equipment purchases, deferral of percentage annual funding to replacement funds, reduction of expenditures, deferral of certain positions, freezing of hiring new employees, use of volunteers, increase of fees, reduction of work hours with subsequent reduction in pay, or elimination of positions which may require laying off employees if there are no other vacant positions for which they may be qualified.

General fund - It is the goal of the City to achieve and maintain an unassigned fund balance equal to 25% of yearly expenditures. The GFOA best practice would be a range of 16.7% to 25% for the unassigned fund balance, but some auditors would prefer six months of operating expenditures, or 50% of the yearly expense total.

Debt Service fund - It is the goal of the City to achieve and maintain an unassigned fund balance equal to 10% of annual debt payments.

Other funds - It is the goal of the City to achieve and maintain an unassigned fund balance equal to 25% of yearly expenditures in other governmental-type funds. Some of these funds are special revenue funds and 25% may not be attainable. This is merely a goal and may not be adhered to as rigidly as the standard for the General Fund.

Order of expenditure of funds – When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the City will start with the most restricted category and spend those funds first before moving down to the next category of available funds.

CAPITAL EXPENDITURES AND IMPROVEMENTS

City staff will annually review and monitor the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

Capitalization Threshold for Tangible Capital Assets - Tangible capital items should only be capitalized if they have an estimated useful life of at least four years following the date of acquisition or significantly extend the useful life of the existing asset, cannot be consumed, unduly altered, or materially reduced in value by use, and has a cost of not less than \$10,000 for any individual item. The capitalization threshold of \$10,000 will be applied to individual items rather than to a group of similar items, unless doing so would have a material impact on financial reporting.

Capital Improvement Plan (CIP) - The City shall annually prepare a capital improvement plan based on the needs for capital improvements and equipment, the status of the City infrastructure, replacement and renovation needs, and potential new projects. Capital projects are improvements or additions to the City's facilities or infrastructure that become a part of the City's asset inventory. Capital projects can be further categorized into land, buildings, vehicles, improvements, and infrastructure which can include roads, sidewalks, bridges, utility lines, etc.

The City shall consider input from citizens, City staff, current master plans, and the City Council while developing the CIP. Projects shall be reviewed for their overall effect on the City's finances including the need to issue debt, potential impacts to the tax rate, and operation or maintenance impacts. Once complete, the City Manager shall recommend the CIP to the City Council.

Capital costs typically consist of preliminary design, final design, and construction. Costs may involve the acquisition of land or easements as well. Project costs shall be estimated, funding sources identified, and annual operation and maintenance costs computed when determining capital costs for each project. Subsequent years are for planning purposes only, and may move up, back, or be completed in phases as the project becomes more refined based on preliminary engineering and completion of design work.

Projects are to be reviewed annually through the budget process and at year-end. For those projects identified as complete, any remaining money will be returned to fund balance or transferred back to the funds from which the money was transferred. For those projects with identified savings, the project budget will be reduced, and the subsequent savings will flow to fund balance. The savings can then be re-appropriated during the next fiscal year capital budget. Money remaining from bond proceeds will only be used in accordance with legal use of remaining revenues.

The CIP shall be held to the affordability limits identified in the long-range financial plans of the City, taking into consideration pay-as-you-go funding, debt capacity, operating costs, etc. Affordability shall be determined by the revenue assumption used to build the five-year forecast. Projects that cannot be funded in the CIP using the affordability assumptions will be included in the CIP for future reference as an appendix of unfunded requests and considered for future funding or a bond referendum.

Infrastructure Evaluation and Replacement/Rehabilitation - Water, wastewater, drainage, street lighting, streets, sidewalks, municipal facilities, and other infrastructure are fundamental and essential functions for public health and safety, environmental protection, and the economic well-being of the City. As a result, the City's CIP should be focused on ensuring infrastructure replacement and maintenance to accommodate growth. High priority should be given to replacing or rehabilitating capital improvements prior to the time they have deteriorated to the point where they are hazardous, incur high maintenance costs, negatively affect property values, or no longer serve their intended purpose. The decision to repair, replace, or rehabilitate an existing capital asset will be based on which alternative is most cost-effective, by including life-cycling costing, and provides the best value to the City.

Replacement of Capital Assets on a Regular Schedule (Fleet and Technology) - The City shall prepare a schedule for the replacement of its fleet and high technology capital assets on an annual basis. Funding for the replacement of these assets will be accomplished through the annual budget process, using the resources available each fiscal year. Funding sources shall include, but not be limited to, cash on hand, leasing, or trade-ins, based upon a determination of what would be the best for the City.

Capital Expenditure Financing - The City recognizes that there are three basic methods of financing its capital assets: funding from current revenues, funding from fund balance, or funding through the issuance of debt. Types of debt and guidelines for issuing debt are set forth in the Debt Policy statements.

DEBT POLICY

Establish guidelines for debt financing that will provide needed facilities, land, capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.

Use of Debt Financing - Debt financing, including general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, lease purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets that cannot be prudently acquired from current revenues, fund balance, or combination of the two. Debt financing will be used to fund infrastructure improvements and additions, or for the purposes of refunding existing obligations. Debt will not be used to fund current operating expenditures.

Affordability - The City shall use an objective analytical approach to determine whether it can afford to issue tax-backed debt (General Obligation, Certificates of Obligation, Tax Certificates), revenue-backed debt, sales tax-backed debt, or any other financing permitted by State law. The process shall include an internal feasibility analysis for each long-term financing option which analyzes the impact on current and future budgets, including tax and utility rates. The process shall also include the benefits of the proposed projects. The decision on whether to issue new debt shall be based on the benefits of the projects, current conditions of the municipal bond market, and the cost to the City for the new debt.

Bond Ratings - During the issuance of additional debt to finance projects, the City shall consider the statements of the rating agencies on the City's financial situation and shall, with the assistance of the City's financial advisor (if contracted), consider the appropriateness of pursuing a different rating in

connection with an issuance of obligations. The City shall also maintain full disclosure of operations and open lines of communications with the rating agencies, whether in connection with an issuance of obligations or as routine surveillance, and ensure timely and appropriate disclosure of any changes in the City's rating.

The City will continually strive to maintain or increase the current bond ratings by prudently managing funds and by reviewing and monitoring financial policies, budgets, forecasts and the financial health of the City. Ratings reflect the assessment and evaluation of the following factors: local economic activity, strong financial policies, budgetary performance and flexibility, total liquidity and reserve balances, debt and contingent liability (evaluation of debt carrying costs as a percentage of expenditures with adjustments for self-supporting debt), and impact of future debt issuance on bond ratings/debt profile and outlook.

Debt Capacity - The City shall complete an annual debt capacity assessment to ensure that proposed debt is affordable and contributes to the financial strength of the City. The debt capacity is the upper limit on the dollar amount of capital improvements that the City can afford to fund from debt. In no case will the City issue general obligation debt that will require a debt service tax rate of \$1.50 per \$100 assessed valuation, based on a 90% collection rate, which is the maximum tax rate permitted by State law.

For long-term planning, debt capacity calculations shall assume market rates for the average annual interest costs at the time the capacity is determined. Future refunding of any outstanding bonds and debt service requirements on current and proposed debt shall not be considered in such analysis. The maximum capacity on debt supported by property tax shall be determined by an amount of annual debt service that the City can absorb within the proposed tax rate allocation for debt based on assumed growth in assessed valuation.

The maximum capacity for revenue debt shall be determined by the amount of annual debt service that the City can absorb within a proposed rate structure, or which can be supported by existing revenues or projected revenues pursuant to revenue bond covenants, including but not limited to the additional parity bonds test and the coverage of revenues by total annual parity bond debt service. Factors that may be included in the annual debt capacity determination are existing debt obligations, various measures of debt burden on the community, debt-to-assessed-value ratio, evaluation of revenue and expenditure trends, debt per capita, taxable value per capita, market factors (interest rates, credit ratings, market status, etc.), or statutory or constitutional requirements.

Certificates of Obligations (COs) - Certificates of Obligation may be issued without voter approval to finance any public works project or capital improvement as permitted by state law. It is the City's policy to utilize COs to finance public improvements in certain circumstances only after determining the City's ability to assume additional debt. Such circumstances include, but are not limited to, issuing COs when conditions require a capital improvement to be funded rapidly rather than waiting for a General Obligation (GO) bond election, for projects where there is no funding source available and the project is determined to be in the best interest of the City, if it would be more economical to issue COs rather than issuing GO bonds, revenue bonds, or tax bonds, for projects which the City will be reimbursed by developers (principal and interest), or for projects that need to be completed without voter approval, such as street construction and maintenance, rehabilitation of water and sewer lines, etc.

Revenue Bonds - Revenue bonds are generally payable from a designated source of revenue. They do not require voter approval. For the City to issue new bonds, revenues, as defined in the ordinance authorizing the bonds in question, shall meet the bond coverage ratio as defined in the ordinance, and shall meet the additional parity bonds test if parity bonds are outstanding. Annual adjustments to the City's rate structures for enterprise funds will be made as necessary to maintain the coverage factor. If the City should issue COs for water or wastewater improvements, the utilities fund may contribute to the repayment of the annual debt service associated with the issue.

General Obligation (GO) Bonds - When the list of projects contains items that the City Council wishes to fund but cannot afford, the City may consider using GO bonds as a revenue source. GO bonds require voter approval and are secured by a promise to levy taxes in an amount necessary to pay annual debt service. Some GO bonds must be issued for projects in accordance with the work specified in the bond proposition as it relates to state laws.

Bond Elections - The time of general obligation bond elections shall be determined by the inventory of current authorized, unissued bonds remaining to be sold and the CIP. The total dollar amount of bond election propositions recommended to the voters should typically not exceed the City's estimated ability to issue the bonds within a seven-year period. An analysis showing how the new debt, combined with current debt, impacts the City's tax rate and debt capacity should accompany every future bond issue proposal.

Debt Structures - The City shall normally issue bonds with a life not to exceed 25 years for GO bonds and 30 years for revenue bonds, but in no case should the bonds have a life longer than the useful life of the asset. The City shall seek level or declining debt repayment schedules and shall seek to retire 90% of the total principal outstanding within 20 years of the issuance date. There shall always be at least interest paid in the first fiscal year after a bond issue. Normally, there shall be no capitalized interest included in the debt structure except for debt issuances reimbursing developers for infrastructure or in the case in which the project will generate revenue, but it takes a couple of years to produce the revenue. Capitalized interest should normally not exceed two years.

Debt Refunding - The City's financial advisor (if contracted) shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. Generally, the net present value savings of a particular debt refund process should exceed 3% of the refunded maturity. Exceptions may include a necessary debt restructuring, bond covenant revisions necessary to facilitate the ability to provide services or to issue additional debt, or when refunding is combined with a new debt issuance.

Interest Earnings and Remaining Bonds Proceeds - Debt interest earned on bond proceeds will be limited to funding changes to the bond financed CIP in compliance with the voted propositions, cost overruns on bond projects, or debt service payments on the bonds issued. Issued but unspent bond proceeds may be appropriated for projects consistent with the ballot language after completion of projects identified in the approved bond propositions.

Sale Process - The City shall use a competitive bidding process for the sale of debt unless the nature of the issue warrants a negotiated sale. The City may consider utilizing, in consultation with the City's financial advisor (if contracted), a negotiated process when the issue is, or contains, refinancing that is

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

dependent on market or interest rate timing, the interest rate environment, market or economic factors may affect the bond issue, or if the nature of the debt is unique and requires particular skills from the underwriters involved. The City shall award the bonds based on True Interest Costs (TIC). However, the City may award bonds based on Net Interest Cost (NIC) if the financial advisor agrees that the NIC basis can satisfactorily determine the lowest and best bid.

Underwriting Syndicates - The City's financial advisor (if contracted) shall attempt to involve qualified and experienced firms, which consistently submit to the City and actively participate in the City's competitive sale in its negotiated underwriting. In conjunction with the City, the financial advisor shall recommend the structure of underwriting syndicates that will be optimal for the type and amount of debt being issued. However, the financial advisor is prohibited from underwriting the City's bonds while under contract with the City for municipal advisory services, and for a period of one year after termination of the municipal advisory contract.

Covenant Compliance - The City will comply with all covenants stated in the bond ordinance, including providing for annual disclosure information and providing for material event notices.

Arbitrage Rebate Monitoring and Reporting - Arbitrage is purchasing in one market and selling in another to make profit. Relating to debt, it means earning higher interest on the investment of bond proceeds above the interest paid on the debt. The City will maintain a system of recordkeeping and reporting to meet the arbitrage rebate compliance requirement of the Internal Revenue Service (IRS) regulations. The recordkeeping shall include tracking expenditures and projections, calculating interest earned on the bonds, recording rebate payments, and remitting any rebate earnings to the federal government in a timely manner to preserve the tax-exempt status of the outstanding debt. Due to the specialized nature of the calculations, this function will typically be outsourced.

Lease Purchase Agreements - The City will use lease purchase agreements for the acquisition of equipment when they are cost-effective, cost-efficient, and provide attractive terms. All lease purchase agreements above \$50,000 will be approved by the City Council.

CASH MANAGEMENT AND INVESTMENTS

The objective is to maintain the City's cash in such a manner to ensure the absolute safety of principal, meet the liquidity needs of the City, mitigate risk through diversification of funds, and achieve the highest possible yield.

Investment Policy - All aspects of cash investment and management shall be designed to ensure safety and integrity of the City's financial assets. Cash investment and management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. The City shall design and establish policies relating to a variety of investment management issues, such as the eligibility and selection of various brokers and dealers, safekeeping requirements, collateral requirements, delivery-versus-payment requirements, weighted average maturity requirements and such other aspects of the program, which necessitate standard setting in pursuit of appropriate prudence and enhanced protection of assets.

Investment Strategy - The City maintains a consolidated portfolio in which it pools its funds for investment purposes. The City's investment program seeks to achieve safety of principal, adequate liquidity to meet cash needs, diversification to mitigate risk, and reasonable yields commensurate with the preservation of principal and liquidity. Refer to the Investment Policy as adopted by the City Council.

Interest Income - Interest earned from investments shall be distributed to the funds from which the principal amounts were provided.

Depository - The City will select an official bank through a formal bidding process to provide the most comprehensive, flexible, and cost-effective banking services available. The City will bid out depository services every five years at a minimum. The City will review the financial health of the current depository annually to evaluate performance including, but not limited to, earnings, assets, capital, and liquidity. Only officials authorized by the City Council through a deposit contract may open accounts in the name of the City or its component units.

Collateralization of Deposits - The City shall have pledged collateral held by an independent third-party institution and evidenced by a written receipt. The value of the pledge collateral should be compared to market monthly and shall be at least 102% of the par or market value of the investments, whichever is greater. Substitutions of collateral shall meet the requirements of the collateral agreement and have prior written approval. Collateral shall not be released until the replacement collateral has been received, if the release of the collateral should result in the value being under 102% of par value. The pledge of collateral shall comply with the City's Investment Policy.

GRANTS

The City will seek, apply for, and effectively administer federal, state, and local grants, which support the City's current priorities and policy objectives.

Approval - Any grant to be utilized by the City must be approved by the City Manager prior to submission of any application for grant funds.

Grant Administration - When a new grant agreement is signed, the Finance Director will initiate a meeting with the department who will be the program contact for the grant. At this meeting, roles and responsibilities relating to the administration of the grant will be established, and account numbers for the payment of invoices will be provided. Finance requires all grant files contain the following:

1. Copy of signed grant application and/or agreement
2. Copy of check vouchers and/or invoices for all expenditures that are allocated to the grant
3. Copy of requests to draw funds
4. Any correspondence (email, fax, etc.) relating to the grant

Most grants require quarterly reports. Quarterly financial reports are prepared by the finance department, based on financial and other information provided by the department administering the grant. Program

reports are generally prepared by the department administering the grant. Reimbursement requests should be prepared as often as possible, and excessive expenditure payments requiring reimbursement should not accumulate before preparing a request. Once the amount of funds to be withdrawn is known, a copy of the request is prepared for the finance department.

File Review - The finance department reviews each grant file before the annual and interim audit. Single audit summary reports are prepared by finance for the auditor's review if required based on thresholds for single audits. All supplemental schedules are also prepared by the finance as part of any single audit.

BUDGET MANAGEMENT AND ADJUSTMENTS

The City wishes to establish guidelines and procedures necessary to effectively administer and control the annual budget, a financial plan of operation and roadmap for the provision of services to the citizens. Estimated expenditures shall not exceed estimated revenues. The total estimated expenditures of all fund types shall not exceed the total estimated resources of each fund (prospective income plus cash on hand). Responsibility is assigned to the City Manager, who may delegate responsibility to each department head, for maintaining expenditures within each department or fund to which they are associated. Department heads are responsible for recommending transfers within their department. Approval from the City Council is required to complete the process. If supplemental appropriations are deemed necessary during the fiscal year, the City Manager is responsible for verifying the availability of funds. A budget ordinance is then sent to City Council for approval. City Council may approve emergency appropriations which may arise during the fiscal year by emergency ordinance, requiring only one reading in accordance with the provisions of the charter. This is necessary to enable a department to continue operations in times of emergency and change yet still adhere to the budget requirements as outlined in the City Charter.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

LONG-RANGE BUDGETING

General Fund

Fund Balance - Beginning	8,375,974	8,472,825	8,195,249	8,822,237	10,346,955	9,596,955	9,596,955	9,596,955	9,596,955
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ESTIMATED	FY 2027 PROPOSED	FY 2028 PROJECTED	FY 2029 PROJECTED	FY 2030 PROJECTED	FY 2031 PROJECTED
General Fund Revenues									
Sales Taxes	629,823	828,921	1,045,301	1,000,591	1,076,766	1,130,604	1,198,441	1,246,378	1,296,233
Ad Valorem Taxes	3,415,730	1,493,444	1,696,412	6,098,422	7,835,645	8,109,893	8,434,288	8,687,317	8,947,936
Licenses and Permits	2,392,454	3,852,111	4,142,469	3,119,991	3,311,390	3,576,301	3,755,116	3,942,872	4,140,016
Franchise/ROW Fees	257,885	567,534	559,265	661,413	630,000	680,400	734,832	793,619	857,108
Fines and Fees	370,553	391,548	518,966	450,235	475,950	494,988	514,788	535,379	556,794
Grants	1,284	250	325,985	2,210	-	2,692	2,783	1,520	1,593
Interest	55,686	158,536	128,001	144,085	125,000	131,250	133,875	136,553	139,284
Other Sources	638,867	1,372,666	2,207,326	1,531,702	1,475,852	1,505,369	1,535,476	1,566,186	1,597,510
Transfers-In	-	-	-	-	372,736	385,782	399,284	413,259	425,657
Total General Fund Revenues	7,762,282	8,665,010	10,623,725	13,008,649	15,303,339	16,017,279	16,708,883	17,323,082	17,962,130
General Fund Expenditures									
Transfers-Out	50,000	144,682	-	-	6,140,232	6,355,140	6,577,570	6,807,785	7,046,057
Administration	905,876	1,114,100	2,397,259	1,596,033	449,125	471,581	495,160	576,862	594,168
City Attorney	-	-	-	-	315,724	331,510	348,086	365,490	383,764
Information Technology	-	-	-	-	358,158	376,066	394,869	414,613	493,389
City Secretary/City Council	-	-	-	-	336,466	353,289	370,954	389,501	408,977
Human Resources	-	-	-	-	192,831	241,039	253,091	265,745	279,032
Finance	135,978	216,337	259,521	319,859	588,196	617,606	629,958	642,557	668,259
Police	1,368,838	1,545,524	2,053,186	2,369,763	2,808,261	3,089,087	3,305,323	3,404,483	3,506,617
Animal Control	81,868	91,530	129,335	124,544	92,324	94,632	96,998	99,423	101,908
Emergency Management	895	322,611	41,731	22,598	50,000	50,625	51,258	51,899	52,547
Municipal Court	234,001	237,242	257,973	262,901	365,034	374,160	383,514	393,102	402,929
Public Works	666,573	448,548	736,002	465,288	843,988	865,088	934,295	971,667	1,010,533
Facilities	-	-	-	-	186,500	192,095	197,858	203,794	209,907
Parks and Recreation	190,120	187,903	250,819	236,231	92,000	93,840	95,717	97,631	99,584
Events	-	-	-	-	126,500	128,398	130,323	132,278	134,262
Community Development	3,598,236	2,519,979	2,771,610	5,524,214	1,734,924	1,778,297	1,822,755	1,868,323	1,915,031
Fire Marshal/Building Official	389,383	506,518	601,425	513,299	291,476	298,763	306,232	313,888	321,735
Code Enforcement	-	-	-	-	31,600	32,232	32,877	33,534	34,205
Capital and Planning Projects	43,662	1,607,614	497,875	49,200	1,050,000	273,832	282,046	290,508	299,223
Total General Fund Expenditures	7,665,431	8,942,586	9,996,737	11,483,931	16,053,339	16,017,279	16,708,883	17,323,082	17,962,130
Net Revenues over (Expenditures)	96,851	(277,576)	626,988	1,524,718	(750,000)	-	-	-	-
Fund Balance - Ending	8,472,825	8,195,249	8,822,237	10,346,955	9,596,955	9,596,955	9,596,955	9,596,955	9,596,955
Less - Emergency Reserve (25% Expenses)	1,916,358	2,235,647	2,499,184	2,870,983	4,013,335	4,004,320	4,177,221	4,330,770	4,490,533
Unencumbered Fund Balance	6,556,467	5,959,602	6,323,053	7,475,972	5,583,620	5,592,635	5,419,734	5,266,184	5,106,422

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

LONG-RANGE BUDGETING

Utility Fund

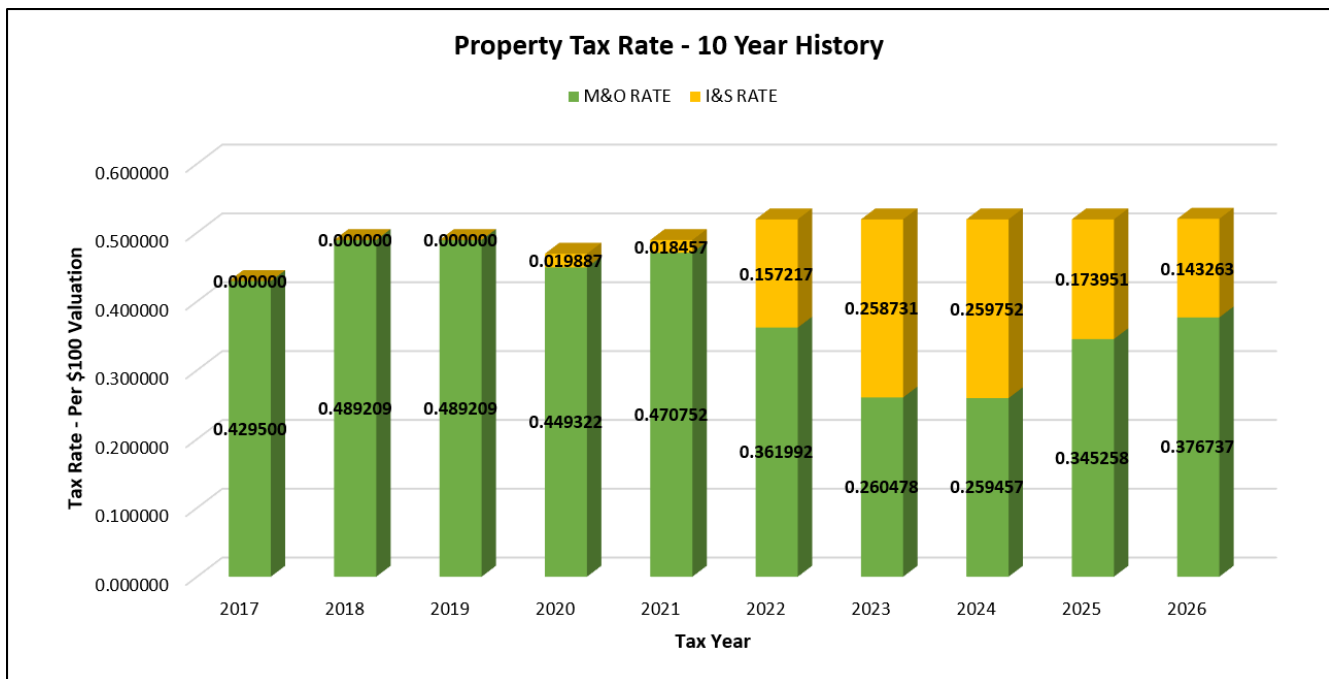
Fund Balance - Beginning	-	5,329,955	28,139,102	76,376,270	77,571,591	77,571,591	77,675,443	77,917,148	77,919,162
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ESTIMATED	FY 2027 PROPOSED	FY 2028 PROJECTED	FY 2029 PROJECTED	FY 2030 PROJECTED	FY 2031 PROJECTED
Utility Fund Revenues									
Licenses and Permits	-	108,564	2,597,091	2,084,464	2,220,000	3,108,000	3,263,400	3,393,936	3,563,633
Franchise/ROW Fees	-	29,753	14,472	(31,601)	-	10,000	9,300	8,649	8,044
Service Accounts	-	992,749	4,861,786	4,904,184	3,517,250	4,924,150	5,170,358	5,377,172	5,646,030
Interest	-	397	19,816	35,277	10,000	25,000	25,500	26,010	26,270
Other Sources	-	22,353,855	47,330,408	42,082	-	15,570	15,726	15,883	16,042
Total Utility Fund Revenues	-	23,485,319	54,823,574	7,034,406	5,747,250	8,082,720	8,484,284	8,821,650	9,260,019
Utility Fund Expenditures									
Personnel and Benefits	-	-	-	1,166	-	80,069	82,471	84,945	87,494
Contracts and Agreements	-	218,828	3,475,935	3,631,267	4,124,750	5,774,650	6,005,636	6,245,861	6,558,155
Materials and Supplies	-	169,450	326,602	168,322	282,500	288,150	291,032	296,852	302,789
Specialized Services	-	114,867	1,327,342	2,038,331	490,000	686,000	713,440	741,978	779,076
Capital Outlays	-	173,027	1,456,526	-	-	-	-	-	-
Transfers-Out	-	-	-	-	850,000	1,150,000	1,150,000	1,450,000	1,450,000
Total Utility Fund Expenditures	-	676,172	6,586,405	5,839,085	5,747,250	7,978,869	8,242,579	8,819,636	9,177,514
Net Revenues over (Expenditures)	-	22,809,147	48,237,168	1,195,321	-	103,851	241,705	2,014	82,505
Fund Balance - Ending	-	28,139,102	76,376,270	77,571,591	77,571,591	77,675,443	77,917,148	77,919,162	78,001,667
Less - Emergency Reserve (25% Expenses)	-	169,043	1,646,601	1,459,771	1,436,813	1,994,717	2,060,645	2,204,909	2,294,378
Unencumbered Fund Balance	-	27,970,058	74,729,669	76,111,820	76,134,779	75,680,725	75,856,503	75,714,252	75,707,288

TAX RATE DISTRIBUTION

The City is permitted by the State of Texas Constitution to levy property taxes up to \$2.50 per \$100 of assessed valuation for general government services based on the City's population. Within the \$2.50 maximum levy there is no legal limit upon the amount of property taxes which can be levied for debt service. For FY 2026-27, City Council approved a maintenance and operation (M&O) tax rate of \$0.376737/\$100 valuation, and an interest and sinking (I&S) tax rate of \$0.143263 per \$100 valuation, totaling \$0.520000/\$100 of taxable property value. The estimated 2026 net taxable value for FY 2026-27 is \$1,503,907,067.

Tax Rate Distribution (Last 10 years)

FISCAL YEAR	MAINT OPER	DEBT SERVICE	TOTAL TAX	TAXABLE VALUE
2017-18	0.429500	0.000000	0.429500	\$ 124,333,986
2018-19	0.489209	0.000000	0.489209	\$ 183,767,816
2019-20	0.489209	0.000000	0.489209	\$ 262,186,405
2020-21	0.449322	0.019887	0.469209	\$ 573,155,941
2021-22	0.470752	0.018457	0.489209	\$ 710,263,085
2022-23	0.361992	0.157217	0.519209	\$ 881,532,337
2023-24	0.260478	0.258731	0.519209	\$ 947,360,752
2024-25	0.259457	0.259752	0.519209	\$1,190,385,224
2025-26	0.345258	0.173951	0.519209	\$1,396,584,882
2026-27	0.376737	0.143263	0.520000	\$1,503,970,067



TAXABLE VALUE HISTORY

2026 (FY 2026-27) Taxable Value: **\$1,503,970,067**



The Brazoria County Appraisal District is responsible for establishing appraised values according to procedures established by the Texas Legislature. Property taxes each year levied on October 1st are due upon receipt. They become delinquent on February 1st of the following year. The City's property taxes are billed and collected by the County Tax Assessor-Collector. After certification of the taxable values by the Central Appraisal District, the county bills the tax levies (around October), with additional tax bills sent in December, February, April and July. In July delinquent taxes are submitted to the County's delinquent tax attorneys for final collection or other disposition.

MAJOR REVENUE SOURCES

CURRENT PROPERTY TAXES

Property (ad valorem) taxes attach as an enforceable lien on property each January 1st. The City's property tax is levied each October 1st on the assessed value listed the previous January 1st for all real and business personal property located in the City. Assessed values are established by the Central Appraisal District of Brazoria County at 100% of the estimated market value and certified by the Appraisal Review Board. Pursuant to state law, individual residential values with homestead exemptions cannot increase more than 10% annually. The FY 2026-27 (2026 Tax Year) taxable value from the Brazoria County Appraisal District (including TIRZ incremental adjustment) is \$1,503,970,067. This is a 7.7% increase from the prior year's certified taxable value. The City sets a tax rate on the basis of cents per \$100 of property valuation. The tax rate is comprised of two components – maintenance and operation (M&O) rate and debt service (I&S) rate.

Although there is no statutory debt limit for small municipalities, truth-in-taxation criterion does specify a maximum tax rate that a city may assess. Debt service requirements must be met first, followed by maintenance and operation. The property tax rate to meet these needs cannot exceed \$2.50 per \$100 of assessed valuation.

SALES TAX REVENUE

The sales tax rate in the City of Iowa Colony is 8.25% of taxable goods or services sold or delivered within the boundaries of the City. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts. Of the 8.25% tax rate, the State of Texas retains 6.25% of the total and distributes 1.0% to the City of Iowa Colony, 0.5% to the Iowa Colony Crime Control and Prevention District (CCPD), and 0.5% to Brazoria County.

FRANCHISE FEES

The City of Iowa Colony maintains franchise agreements with utilities that use the City's right-of-way (ROW) to conduct their business. The agreements contain a franchise fee clause, which requires the utilities to compensate the City for use of ROWs. Generally, the fees are based upon a percentage of a utility's gross receipts or a per-unit usage charge (generated by customers located within the City's corporate limits). These revenues are accounted for in the General Operating Fund.

- Electric franchise fees are charged for use of city streets and ROWs. These fees are received quarterly and are based on kilowatt-hours delivered within city limits.
- Gas franchise fees are charged for use of city streets and ROW's. This fee is based on a percentage of gross revenue.
- Telecommunication franchise fees are received from certified telecommunications providers based on the number of lines within the municipality and the rate for each category of line calculated monthly. Fee-per-access line is regulated by the Public Utility Commission.

- Cable Television Franchise fees are paid to the City for use of city streets and ROWs. Payments are made quarterly and are based on a percentage of the cable operator’s gross receipts.

COURT FINES AND FEES

Court fine collections fluctuate in relation to the number of citations issued and the amount of court fines collected. These fines are primarily derived from violations of local ordinances and traffic offenses. Collections vary from year to year due to some fines and forfeitures being settled by jail time or violators performing community service.

WATER AND WASTEWATER SERVICES

The Utility fund accounts for the water and wastewater utilities for the City of Iowa Colony. Revenues for this fund are derived primarily from user charges (charges for service) in addition to license & permit fees related to water and wastewater services.

SANITATION SERVICES

The Sanitation fund accounts for the collection of solid waste for the City of Iowa Colony. Revenues for this fund are derived primarily from user charges (charges for service). The fund operates as a pass-through fund with the revenues collected being used to pay for the contracted service-provider used by the City.

CITY OF IOWA COLONY, TEXAS

Item 17.

FISCAL YEAR 2026-27 PROPOSED BUDGET

OVERALL REVENUES/EXPENDITURES BY FUND

Fund Balance - Beginning	10,346,955	192,216	356,762	717,636	1,585	1,174,216	(209,724)	(206,827)	703,132
	GENERAL FUND	RETAINER FUND	SERIES 2022 PROJECT FUND	CRIME CONTROL FUND	POLICE SEIZURE FUND	DEBT SERVICE FUND	CIP GENERAL FUND	PULIC SAFETY GRANTS FUND	PARKLAND FUND
Revenues by Type									
Sales and Use Taxes	1,076,766	-	-	375,000	-	-	-	-	-
Ad Valorem Taxes	7,835,645	-	-	-	-	-	-	-	-
Licenses and Permits	3,311,390	-	-	-	-	-	-	-	300,000
Franchise/ROW Fees	630,000	-	-	-	-	-	-	-	-
Fines and Fees	475,950	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Service Accounts	-	-	-	-	-	-	-	-	-
Interest	125,000	60,000	-	25,000	-	-	-	-	-
Other Sources	1,475,852	-	-	-	-	300,000	-	-	-
Transfers-In	372,736	-	-	-	-	1,901,354	-	-	-
Total Revenues by Type	15,303,339	60,000	-	400,000	-	2,201,354	-	-	300,000
Expenditures by Type									
Personnel and Benefits	5,162,066	-	-	386,663	-	-	-	193,599	-
Contracts and Agreements	2,625,309	60,000	-	51,500	-	-	-	-	-
Materials and Supplies	654,532	-	-	210,500	-	-	-	-	-
Specialized Services	252,000	-	-	5,000	-	-	-	-	-
Investments and Debt	-	-	-	-	-	2,201,354	-	-	-
Capital Outlays	1,050,000	-	-	84,000	-	-	-	-	-
Transfers-Out	6,309,432	-	372,736	-	-	-	-	-	-
Total Expenditures by Fund	16,053,339	60,000	372,736	737,663	-	2,201,354	-	193,599	-
Fund Balance Adjustment	-	-	-	-	-	-	-	-	-
Ending Fund Balance	9,596,955	192,216	(15,974)	379,973	1,585	1,174,216	(209,724)	(400,426)	1,003,132

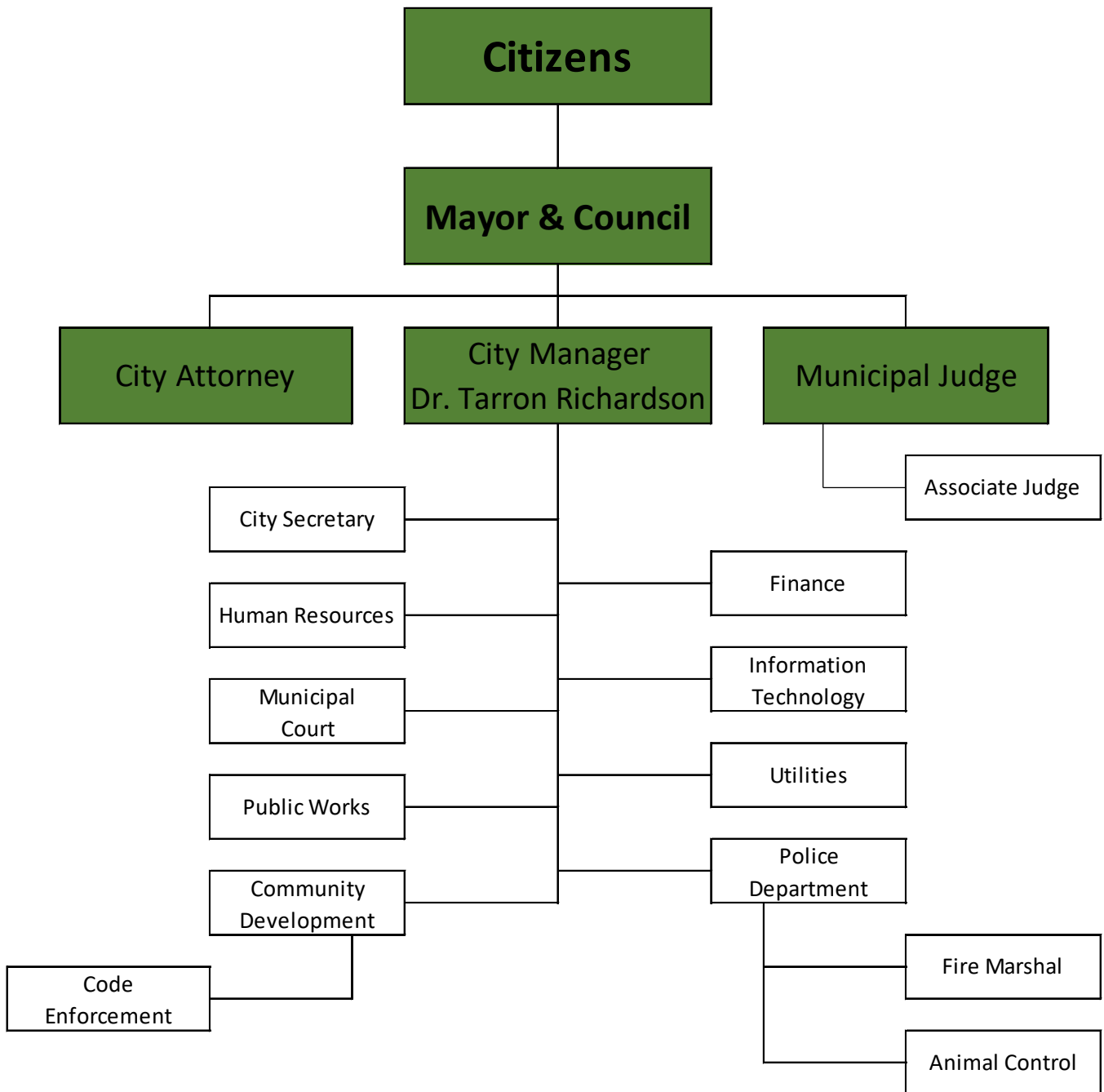
Fund Balance - Beginning	31,536	46,844	23,334	-	0	-	142,847	-	-
	COURT TECHNOLOGY FUND	COURT SECURITY FUND	COURT SEC AND TECH FUND	YOUTH DIVERSION FUND	ARPA FUND	COMPUTER REPLACEMENT FUND	VEHICLE REPLACEMENT FUND	MUD PAYMENT FUND	TIRZ PAYMENT FUND
Revenues by Type									
Sales and Use Taxes	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Franchise/ROW Fees	-	-	-	-	-	-	-	-	-
Fines and Fees	1,000	1,500	20,000	200	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Service Accounts	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Transfers-In	-	-	81,043	1,000	-	10,000	159,200	1,187,893	3,649,985
Total Revenues by Type	1,000	1,500	101,043	1,200	-	10,000	159,200	1,187,893	3,649,985
Expenditures by Type									
Personnel and Benefits	-	-	-	-	-	-	-	-	-
Contracts and Agreements	-	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	20,000	1,200	-	10,000	-	-	-
Specialized Services	-	-	-	-	-	-	-	1,187,893	3,649,985
Investments and Debt	-	-	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	159,200	-	-
Transfers-Out	32,609	48,434	-	-	-	-	-	-	-
Total Expenditures by Fund	32,609	48,434	20,000	1,200	-	10,000	159,200	1,187,893	3,649,985
Fund Balance Adjustment	-	-	-	-	-	-	-	-	-
Ending Fund Balance	(73)	(90)	104,377	-	0	-	142,847	-	-

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Fund Balance - Beginning	77,571,591	(5,661,980)	27,563,697	13,090,006	-	1,133,249	(29,546)	2,810,031	129,797,563
	UTILITY FUND	CIP UTILITY FUND	SERIES 2025 PROJECT FUND	NW REGION WWTP FUND	SOLID WASTE FUND	ICDA GEN OPER FUND	ICDA CIP FUND	ICDA DEBT SERVICE FUND	TOTAL
Revenues by Type									
Sales and Use Taxes	-	-	-	-	-	15,000	-	-	1,466,766
Ad Valorem Taxes	-	-	-	-	-	4,428,448	-	-	12,264,093
Licenses and Permits	2,220,000	-	-	-	-	-	-	-	5,831,390
Franchise/ROW Fees	-	-	-	-	-	-	-	-	630,000
Fines and Fees	-	-	-	-	-	-	-	-	498,650
Grants	-	-	-	-	-	-	-	-	-
Service Accounts	3,517,250	-	-	-	2,866,060	-	-	-	6,383,310
Interest	10,000	2,500	600,000	-	1,000	-	-	70,000	893,500
Other Sources	-	-	-	2,000,000	-	-	-	-	3,775,852
Transfers-In	-	550,000	-	12,670,000	-	-	-	2,692,952	23,276,163
Total Revenues by Type	5,747,250	552,500	600,000	14,670,000	2,867,060	4,443,448	-	2,762,952	55,019,724
Expenditures by Type									
Personnel and Benefits	-	-	-	-	-	-	-	-	5,742,328
Contracts and Agreements	4,124,750	-	-	1,000,000	-	1,750,496	-	-	9,612,055
Materials and Supplies	282,500	-	-	-	-	-	-	-	1,178,732
Specialized Services	490,000	-	-	-	2,867,060	-	-	-	8,451,938
Investments and Debt	-	552,500	-	-	-	-	-	2,762,952	5,516,806
Capital Outlays	-	-	-	13,670,000	-	-	-	-	14,963,200
Transfers-Out	850,000	-	12,970,000	-	-	2,692,952	-	-	23,276,163
Total Expenditures by Fund	5,747,250	552,500	12,970,000	14,670,000	2,867,060	4,443,448	-	2,762,952	68,741,222
Fund Balance Adjustment	-	-	-	-	-	-	-	-	-
Ending Fund Balance	77,571,591	(5,661,980)	15,193,697	13,090,006	-	1,133,249	(29,546)	2,810,031	116,076,065

PERSONNEL

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
City Manager	1	1	1	1	1
City Attorney	1	1	1	1	1
IT Director	0	1	1	1	1
IT Technician	0	0	0	0	1
City Secretary	1	1	1	1	1
Administrative Assistant	0	0	1	1	1
Senior HR Generalist	0	0	1	1	1
Finance Director	0	0	0	1	1
Senior Accountant	1	1	1	0	0
Accountant	0	1	2	2	2
Police Chief	1	1	1	1	1
Police Lieutenant	0	0	1	1	1
Patrol Sergeant	1	2	2	2	2
Patrol Sergeant (CCPD)	0	0	0	0	2
Administrative Sergeant	1	1	1	1	1
Investigator	2	1	2	2	2
Police Officer	6	8	8	8	9
Police Officer (COPS Grant)	0	0	1	2	2
Lead TCO	1	1	1	0	0
Communications/Records Supervisor	0	0	0	1	1
Telecommunications Officer	0	0	3	3	3
Telecommunications Officer (CCPD)	0	3	1	1	1
Animal Control Officer	0	1	1	1	1
Court Administrator	1	1	1	1	1
Deputy Court Clerk	1	1	2	2	2

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
Public Works Director	0	0	0	0	0
Public Works Superintendent	0	0	1	1	1
Public Works Foreman	1	1	1	1	1
Public Works Crew Leader	1	1	1	0	0
Maintenance Worker I	0	2	2	3	3
Planner	0	0	1	1	1
Permits Coordinator	1	1	1	1	1
Permits Clerk	0	0	1	1	1
Inspector	0	0	0	0	2
Fire Marshal/Building Official	1	1	1	1	1
Inspector	0	0	0	0	1
ALL POSITION TOTAL	22	32	43	44	51

GENERAL FUND (10)

The General Fund is the chief operating fund of the government. The principal sources of revenue for the General Fund are property taxes, sales and use taxes, fines and forfeitures, franchise fees, and permit fees. The primary governmental functions occurring within this fund are general government operations such as City Administration and Finance, Community Development, Public Services, Community Services and Public Safety.

CITY OF IOWA COLONY, TEXAS

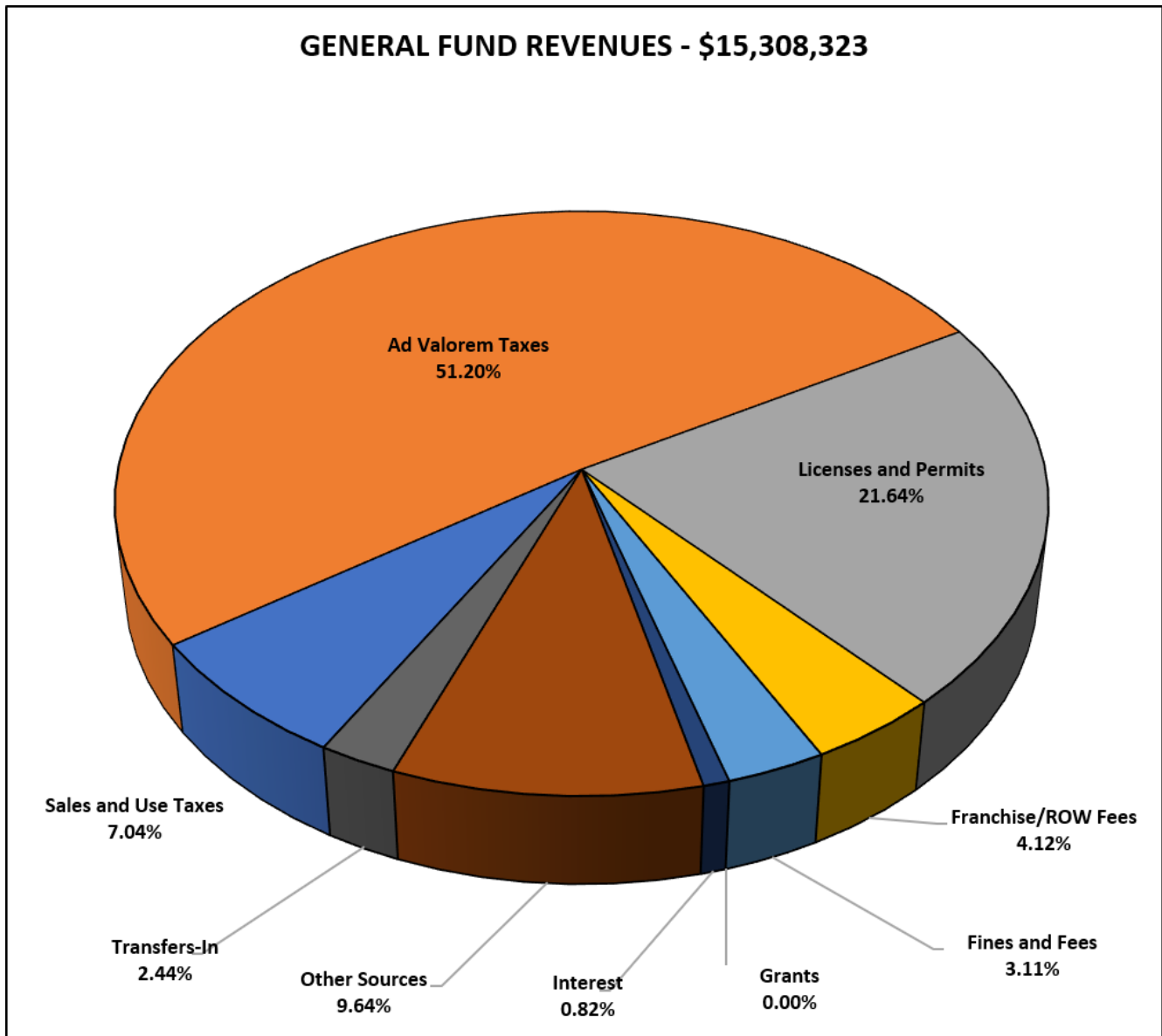
Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Budget Summary

Fund Balance - Beginning	8,375,974	8,472,825	8,195,249	8,822,237	8,822,237	8,822,237	10,346,955
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
General Fund Revenues							
Sales Taxes	629,823	828,921	1,045,301	1,205,200	1,205,200	1,000,591	1,076,766
Ad Valorem Taxes	3,415,730	1,493,444	1,696,412	5,845,213	5,845,213	6,098,422	7,835,645
Licenses and Permits	2,392,454	3,852,111	4,142,469	4,603,000	4,603,000	3,119,991	3,311,390
Franchise/ROW Fees	257,885	567,534	559,265	450,000	450,000	661,413	630,000
Fines and Fees	370,553	391,548	518,966	465,700	465,700	450,235	475,950
Grants	1,284	250	325,985	300,000	300,000	2,210	-
Interest	55,686	158,536	128,001	150,000	150,000	144,085	125,000
Other Sources	638,867	1,372,666	2,207,326	549,500	549,500	1,531,702	1,475,852
Transfers-In	-	-	-	-	-	-	372,736
Total General Fund Revenues	7,762,282	8,665,010	10,623,725	13,568,613	13,568,613	13,008,649	15,303,339
General Fund Expenditures							
Transfers-Out	50,000	144,682	-	-	-	-	6,140,232
Administration	905,876	1,114,100	2,397,259	1,981,700	1,971,700	1,596,033	449,125
City Attorney	-	-	-	-	-	-	315,724
Information Technology	-	-	-	-	-	-	358,158
City Secretary/City Council	-	-	-	-	-	-	336,466
Human Resources	-	-	-	-	-	-	192,831
Finance	135,978	216,337	259,521	530,500	530,500	319,859	588,196
Police	1,368,838	1,545,524	2,053,186	2,609,200	2,609,200	2,369,763	2,808,261
Animal Control	81,868	91,530	129,335	189,300	199,300	124,544	92,324
Emergency Management	895	322,611	41,731	81,000	81,000	22,598	50,000
Municipal Court	234,001	237,242	257,973	386,000	386,000	262,901	365,034
Public Works	666,573	448,548	736,002	925,000	925,000	465,288	843,988
Facilities	-	-	-	-	-	-	186,500
Parks and Recreation	190,120	187,903	250,819	230,000	230,000	236,231	92,000
Events	-	-	-	-	-	-	126,500
Community Development	3,598,236	2,519,979	2,771,610	5,292,048	5,317,381	5,524,214	1,734,924
Fire Marshal/Building Official	389,383	506,518	601,425	607,400	607,400	513,299	291,476
Code Enforcement	-	-	-	-	-	-	31,600
Capital and Planning Projects	43,662	1,607,614	497,875	679,081	711,132	49,200	1,050,000
Total General Fund Expenditures	7,665,431	8,942,586	9,996,737	13,511,229	13,568,613	11,483,931	16,053,339
Net Revenues over (Expenditures)	96,851	(277,576)	626,988	57,384	0	1,524,718	(750,000)
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	8,472,825	8,195,249	8,822,237	8,879,621	8,822,237	10,346,955	9,596,955
Less - Emergency Reserve (25% Expenses)	1,916,358	2,235,647	2,499,184	3,377,807	3,392,153	2,870,983	4,013,335
Unencumbered Fund Balance	6,556,467	5,959,602	6,323,053	5,501,814	5,430,084	7,475,972	5,583,620

General Fund Revenues by Type



CITY OF IOWA COLONY, TEXAS

Item 17.

FISCAL YEAR 2026-27 PROPOSED BUDGET

Revenue Detail

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
General Fund Revenues								
Sales and Use Taxes								
10-4109	MIXED BEVERAGE TAX	5,498	6,295	6,753	5,200	5,200	6,363	6,750
10-4110	SALES TAX - CITY	624,325	822,626	1,038,547	1,200,000	1,200,000	994,228	1,070,016
Total Sales and Use Taxes		629,823	828,921	1,045,301	1,205,200	1,205,200	1,000,591	1,076,766
Ad Valorem Taxes								
10-4120	PROPERTY TAX - CURRENT	3,393,226	756,091	1,694,080	1,829,332	1,829,332	2,528,703	7,820,645
10-4121	PROPERTY TAX - DELINQUENT	18,272	(2,534)	2,332	500	500	17,592	15,000
10-4130	PROPERTY TAX - TIF CUR 70%	4,232	-	-	-	-	-	-
10-4135	PROPERTY TAX - M31 CUR 70%	-	739,886	-	1,387,883	1,387,883	-	-
10-4143	PROPERTY TAX - MUD 55	-	-	-	2,569,441	2,569,441	3,552,126	-
10-4144	PROPERTY TAX - MUD 92	-	-	-	58,057	58,057	-	-
Total Ad Valorem Taxes		3,415,730	1,493,444	1,696,412	5,845,213	5,845,213	6,098,422	7,835,645
Licenses and Permits								
10-4201	BUILDING CONSTRUCTION PERMITS	1,124,678	1,480,687	2,062,512	2,400,000	2,400,000	1,405,598	1,450,000
10-4202	TRADE FEES	122,087	70,242	139,713	150,000	150,000	161,731	175,000
10-4203	REINSPECTION FEES	13,800	87,625	154,525	180,000	180,000	123,082	150,000
10-4204	SIGN PERMITS	1,250	950	3,250	5,000	5,000	3,982	4,000
10-4205	PROPERTY IMPROVEMENT PERMITS	3,093	5,205	2,323	5,000	5,000	273	1,000
10-4206	DIRT WORK PERMITS	1,750	1,750	3,500	5,000	5,000	20,673	10,000
10-4207	DRIVEWAY PERMITS	150	650	450	500	500	164	250
10-4208	ENCROACHMENT PERMITS	-	450	150	500	500	-	250
10-4210	CULVERT PERMITS	300	350	600	1,000	1,000	2,400	1,500
10-4211	COMMERCIAL VEHICLE PERMITS	1,300	1,200	950	1,500	1,500	3,055	2,000
10-4212	PARK USE PERMITS	1,300	4,150	4,150	2,500	2,500	982	2,000
10-4213	MOBILE FOOD UNIT PERMITS	4,500	5,925	4,725	5,500	5,500	1,036	-
10-4214	SOLICITATION PERMITS	-	-	50	500	500	55	100
10-4301	PRELIMINARY PLAT FEES	82,570	77,410	94,260	80,000	80,000	73,813	85,000
10-4302	FINAL PLAT FEES	61,075	75,380	53,220	80,000	80,000	70,481	60,000
10-4303	ABBREVIATED PLAT FEES	15,495	9,360	7,540	10,000	10,000	-	5,000
10-4305	EARLY PLAT RECORDING FEES	60,228	82,671	265,757	350,000	350,000	46,852	75,000
10-4401	INFRASTRUCTURE PLAN REVIEW FEES	266,161	315,687	444,123	350,000	350,000	329,597	350,000
10-4403	CIVIL SITE PLAN REVIEW FEES	628,617	1,255,187	879,772	950,000	950,000	865,215	922,290
10-4501	REZONING FEES	4,100	8,000	4,000	6,000	6,000	1,091	4,000
10-4502	ROW PLAN REVIEW FEES	-	1,000	1,750	2,000	2,000	545	1,000
10-4503	SPECIFIC USE PERMITS	-	1,000	3,000	3,000	3,000	2,182	3,000
10-4504	WATER METER FEES	-	367,231	-	-	-	-	-
10-4809	PENALTIES/OTHER FEES	-	-	12,148	15,000	15,000	7,185	10,000
Total Licenses and Permits		2,392,454	3,852,111	4,142,469	4,603,000	4,603,000	3,119,991	3,311,390

CITY OF IOWA COLONY, TEXAS

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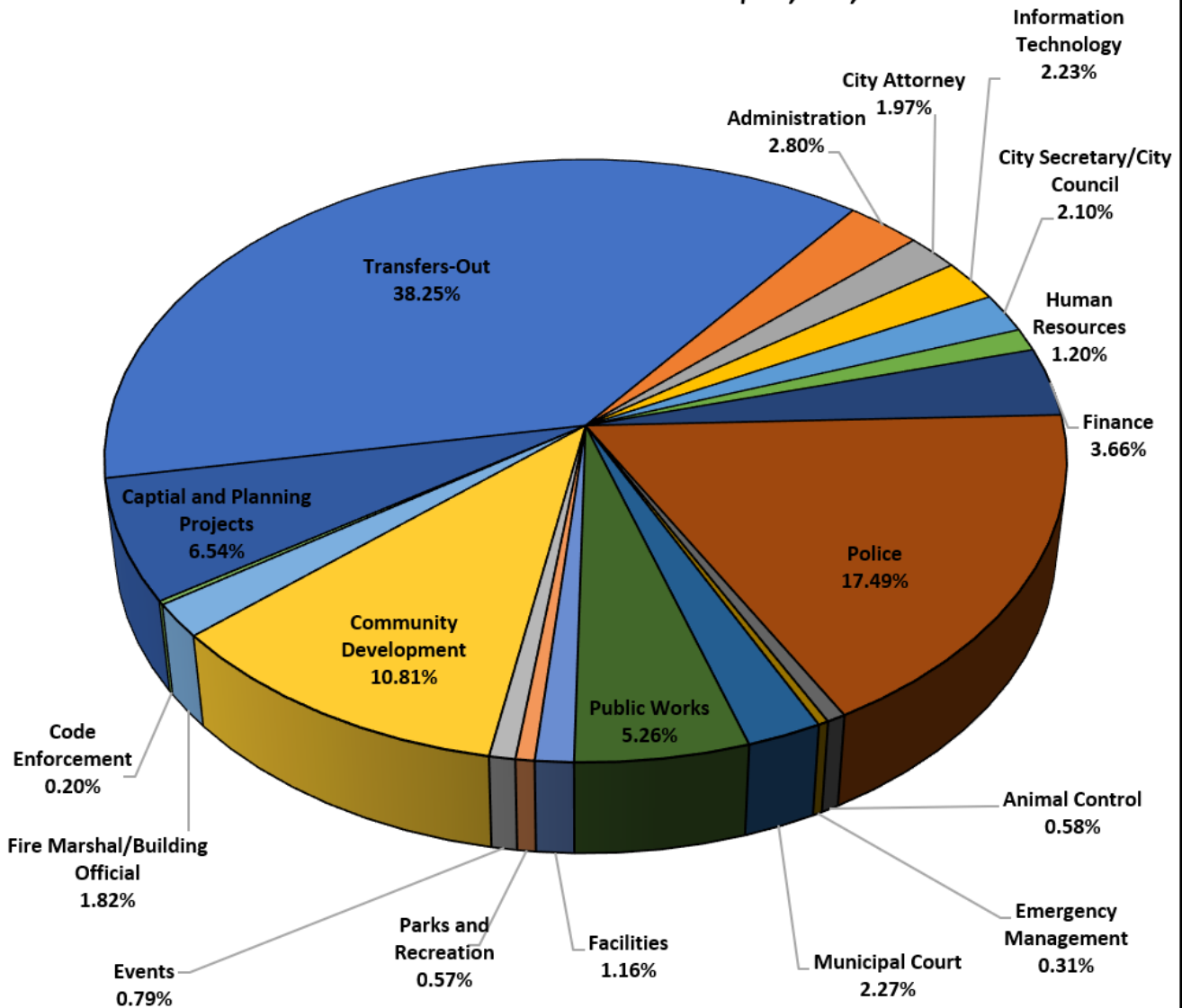
FISCAL YEAR 2026-27 PROPOSED BUDGET

Revenue Detail (cont.)

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
General Fund Revenues								
Franchise/ROW Fees								
10-4601	FRANCHISE - ELECTRIC	233,791	414,076	255,193	250,000	250,000	274,957	275,000
10-4602	FRANCHISE - GAS	-	126,090	73,660	65,000	65,000	96,274	75,000
10-4603	TELECOMM - SALES TAX	24,094	27,368	50,182	35,000	35,000	37,406	30,000
10-4604	FRANCHISE - WATER/WASTEWATER	-	-	180,230	100,000	100,000	252,777	250,000
Total Franchise/ROW Fees		257,885	567,534	559,265	450,000	450,000	661,413	630,000
Fines and Fees								
10-4701	CITATIONS/WARRANTS	217,612	104,251	134,405	125,000	125,000	108,823	125,000
10-4703	MUNICIPAL JURY FEES	261	226	106	100	100	257	200
10-4704	LOCAL TRUANCY PREVENTION	13,048	5,207	205	100	100	77	-
10-4705	TIME PAYMENT FEE	705	660	810	500	500	1,145	750
10-4709	COURT COSTS	138,926	281,204	383,442	340,000	340,000	339,933	350,000
Total Fines and Fees		370,553	391,548	518,966	465,700	465,700	450,235	475,950
Grants								
10-4803	GRANT - STATE AND FEDERAL	1,284	250	325,985	300,000	300,000	2,210	-
Total Grants		1,284	250	325,985	300,000	300,000	2,210	-
Interest								
10-4910	INTEREST INCOME	51,921	158,493	128,001	150,000	150,000	144,085	125,000
10-4915	INVESTMENT ADJUSTMENT	3,765	43	-	-	-	-	-
Total Interest		55,686	158,536	128,001	150,000	150,000	144,085	125,000
Other Sources								
10-4124	ACCIDENT REPORTS	275	520	596	500	500	491	500
10-4134	INTERMODAL CONTAINERS	2,952	5,471	5,650	6,000	6,000	3,017	5,000
10-4139	ADMINISTRATION FEE - TIRZ	-	843,143	956,550	12,000	12,000	1,040,279	1,094,996
10-4140	BOOKKEEPING SERVICE - ICDA	312,000	10,000	26,000	48,000	48,000	19,636	24,000
10-4141	PUBLIC SAFETY DEBT CONTRIBUTION	-	300,000	300,000	300,000	300,000	327,273	-
10-4605	SOLID WASTE ADMIN FEE	-	-	-	-	-	75,529	291,356
10-4911	MISCELLANEOUS INCOME	18,958	141,358	865,280	15,000	15,000	16,745	15,000
10-4912	DONATIONS/SPONSORS	40,000	72,174	53,250	60,000	60,000	48,218	45,000
10-4913	SALE OF CAPITAL ASSETS	247,532	-	-	-	-	-	-
10-4914	DONATIONS/SPONSORS - TAC	-	-	-	-	-	514	-
10-7906	OTHER SOURCE - LEASE	17,150	-	-	-	-	-	-
Total Other Sources		638,867	1,372,666	2,207,326	549,500	549,500	1,531,702	1,475,852
Transfers-In								
10-8012	XFER FROM 2022 PROJECT FUND 12	-	-	-	-	-	-	372,736
10-8060	XFER FROM UTILITY FUND 60	-	-	-	-	-	-	-
Total Transfers-In		-	-	-	-	-	-	372,736
Total General Fund Revenues		7,762,282	8,665,010	10,623,725	13,568,613	13,568,613	13,008,649	15,303,339

General Fund Expenditures by Department

GENERAL FUND EXPENDITURES - \$16,053,339



Administration

Department Description

Until recent years, the administration department included most of the personnel housed in City Hall. For fiscal year 2026-27, the administration department only contains the City Manager. The City Manager's office strives to provide oversight of all City operations. This occurs by maintaining strong partnerships with the City Council, the community, and all stakeholders of the City of Iowa Colony. Through best management practices and organizational systems, the City Manager's office desires to promote healthy accountability, open communication, collective responsibility, visionary leadership, fiscal responsibility, and organizational effectiveness.

Strategic Plan Items

Civic Academy

Continue discussions with Lions Club about funding for lights at baseball fields

Review Parks Master Plan to determine best use of parks and recreation assets

Meet with Economic Development Advisory Committee to explore options for incentives

Explore radius restrictions for business types

Determine targeted retail needs throughout the City limits

Determine incentives for attracting retail and businesses to the area

Identify opportunities and common threads for interlocal agreements with neighboring cities

Meet with the Chamber to discuss hosting events/meetings at different locations

Create a media brochure/document that outlines services that will be lost from de-annexation

Identify and budget for city-wide survey consultants

Establish an orientation program for new City Council members

Support use of training for new City Council members as well as various new board members and staff

Review rules of procedure to improve efficiencies in meetings

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
City Manager	1	1	1	1	1

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Administration

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Administration Expenditures								
Personnel and Benefits								
10-10-5101	SALARIES - FULL TIME	333,764	486,512	544,768	730,000	751,000	623,418	216,300
10-10-5104	SALARIES - OVERTIME	-	-	-	8,000	8,000	-	-
10-10-5106	FICA EXPENSE	24,120	34,906	38,134	59,000	58,000	45,459	14,868
10-10-5107	TMRS EXPENSE	37,038	55,672	60,328	90,000	90,000	71,149	24,123
10-10-5108	INSURANCE BENEFITS	21,698	47,462	46,104	100,000	100,000	68,012	24,635
10-10-5109	WORKERS' COMP	651	1,771	815	6,000	6,000	672	465
10-10-5110	TWC UNEMPLOYMENT INSURANCE	27	997	300	2,000	2,000	949	188
10-10-5111	VEHICLE ALLOWANCE	7,264	7,200	5,760	15,000	15,000	11,286	8,200
10-10-5112	457(b) REIMBURSEMENT	10,864	13,540	8,217	30,000	-	8,916	6,346
10-10-5114	ADMINISTRATION FEES - BENEFITS	41	150	675	1,000	1,000	-	-
10-10-5115	LONGEVITY PAY	360	480	660	700	700	660	-
10-10-5117	CERTIFICATION/EDUCATION	-	-	-	-	-	-	12,000
Total Personnel and Benefits		435,827	648,690	705,761	1,041,700	1,031,700	830,521	307,125
Contracts and Agreements								
10-10-5201	LEGAL SERVICES	110,877	13,185	43,015	40,000	40,000	62,709	-
10-10-5202	AUDIT SERVICES	44,351	73,990	65,095	70,000	70,000	49,272	-
10-10-5206	PROFESSIONAL SERVICES	45,257	130,879	285,840	165,000	165,000	52,712	5,000
10-10-5208	ENGINEERING SERVICES	-	-	840,919	-	-	(0)	-
10-10-5210	ELECTION EXPENSE	4,518	5,941	13,807	10,000	10,000	8,538	-
10-10-5211	BANK FEES	5	-	-	500	500	-	-
10-10-5212	CREDIT CARD PROCESSING FEES	-	50	25	500	500	27	-
10-10-5213	LEGAL NOTICES EXPENSE	4,797	3,945	5,745	5,000	5,000	5,944	-
10-10-5215	BCAD FEES	30,108	38,702	36,592	40,000	40,000	62,812	-
10-10-5217	CLEANING SERVICES	7,800	23,800	31,700	35,000	35,000	29,940	-
10-10-5221	WEBSITE ADMINISTRATION	2,756	1,555	2,185	27,000	27,000	-	-
10-10-5223	TRAVEL/TRAINING	28,952	23,655	29,348	75,000	50,000	23,826	15,000
10-10-5224	DUES/SUBSCRIPTIONS	5,696	10,716	14,764	30,000	30,000	78,727	5,000
10-10-5225	SEMINARS/MEETINGS	8,813	22,241	18,636	30,000	30,000	27,289	1,000
10-10-5227	LEGISLATIVE AFFAIRS	600	-	441	2,000	2,000	-	-
10-10-5228	TAX APPRAISAL/COLLECTION	-	-	2,308	2,500	2,500	-	-
Total Contracts and Agreements		294,531	348,660	1,390,420	532,500	507,500	401,796	26,000

CITY OF IOWA COLONY, TEXAS

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=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Administration

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Administration Expenditures								
Materials and Supplies								
10-10-5301	OFFICE SUPPLIES	4,183	12,073	6,402	15,000	15,000	3,390	500
10-10-5302	JANITORIAL SUPPLIES	1,316	1,730	1,915	3,000	3,000	2,684	-
10-10-5309	UNIFORMS/APPAREL	1,862	2,538	497	2,500	2,500	740	500
10-10-5310	POSTAGE	382	1,260	837	2,000	2,000	1,290	-
10-10-5311	REPAIR/MAINTENANCE - BUILDINGS	11,363	21,949	45,266	45,000	45,000	63,603	-
10-10-5312	RECOGNITION AND AWARDS	3,001	2,603	6,455	6,000	6,000	3,150	-
10-10-5314	COMPUTER/TECHNOLOGY EQUIPMENT	7,486	3,751	4,852	55,000	55,000	1,122	-
10-10-5315	COMPUTER SOFTWARE/LICENSE	18,900	18,321	54,901	90,000	90,000	64,349	-
10-10-5317	EQUIPMENT RENTALS	595	2,110	6,048	10,000	10,000	6,944	-
10-10-5329	MAYOR/COUNCIL EXPENSE	924	1,820	1,546	-	-	-	-
10-10-5330	MISCELLANEOUS	65,189	-	(0)	10,000	35,000	50	-
10-10-5331	SIGNS/POSTINGS	-	-	787	1,000	1,000	-	-
Total Materials and Supplies		115,203	68,155	129,507	239,500	264,500	147,323	1,000
Specialized Services								
10-10-5401	UTILITIES - ELECTRICITY	11,657	11,719	64,331	50,000	50,000	50,338	-
10-10-5403	UTILITIES - TELEPHONE	12,859	9,739	21,558	22,000	22,000	17,579	-
10-10-5404	MOBILE TECHNOLOGY	711	1,246	2,604	2,500	2,500	2,109	-
10-10-5405	INSURANCE - LIABILITY/PROPERTY	6,983	9,363	56,642	55,000	55,000	56,047	50,000
10-10-5406	INSURANCE - WINDSTORM	24,878	12,439	12,439	25,000	25,000	82,931	65,000
10-10-5407	INSURANCE - VEHICLES	68	243	-	500	500	-	-
10-10-5409	UTILITIES - WATER/SEWER	-	-	4,057	5,000	5,000	2,942	-
10-10-5412	UTILITIES - NATURAL GAS	-	57	873	1,500	1,500	1,875	-
Total Specialized Services		57,156	44,805	162,505	161,500	161,500	216,393	115,000
Investments and Debt								
10-10-5505	LEASE - PRINCIPAL	2,626	3,269	3,401	-	-	-	-
10-10-5518	LEASE - INTEREST	533	521	389	-	-	-	-
Total Investments and Debt		3,159	3,790	3,790	-	-	-	-
Capital Outlays								
10-10-5630	FURNITURE/EQUIPMENT	-	-	5,277	6,500	6,500	-	-
Total Capital Outlays		-	-	5,277	6,500	6,500	-	-
Total Administration Expenditures		905,876	1,114,100	2,397,259	1,981,700	1,971,700	1,596,033	449,125

City Attorney

Department Description

The mission of the City Attorney is to provide exceptional legal advice and recommendations to the Mayor, City Council, and all departments within the City of Iowa Colony. The City Attorney represents the City in all legal matters. The City Attorney also advises and assists every department regarding legal issues associated with contracts, real estate transactions, personnel, economic development (including all types of development agreements), engineering and public works issues, emergency services, police and finance.

Strategic Plan Items

Joint mailing with Emergency Service District #3 (ESD3) for ballot measures

Host workshops on accessory dwelling units

Review accessory dwelling unit agreements from other municipalities

Review the process for granting special use and zoning variances

Identify opportunities and common threads for interlocal agreements with neighboring cities

Further review and discussion of the timeframe to acquire the Alvin strip of land

Discuss and review how eminent domain works

Create a media brochure/document that outlines services that will be lost from de-annexation

Provide and improve information on City website relating to voter registration, polling places, times, and dates

Establish an ad hoc ordinance review board

Identify the scope and role of the ordinance review board

Identify ordinances to be updated based on age or relevance

Review rules of procedure to improve efficiencies in meetings

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
City Attorney	1	1	1	1	1

CITY OF IOWA COLONY, TEXAS

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=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

City Attorney

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
City Attorney Expenditures							
Personnel and Benefits							
10-11-5101 SALARIES - FULL TIME	-	-	-	-	-	-	185,400
10-11-5106 FICA EXPENSE	-	-	-	-	-	-	14,235
10-11-5107 TMRS EXPENSE	-	-	-	-	-	-	19,664
10-11-5108 INSURANCE BENEFITS	-	-	-	-	-	-	24,635
10-11-5109 WORKERS' COMP	-	-	-	-	-	-	380
10-11-5110 TWC UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	189
10-11-5111 VEHICLE ALLOWANCE	-	-	-	-	-	-	7,200
10-11-5115 LONGEVITY PAY	-	-	-	-	-	-	180
10-11-5117 CERTIFICATION/EDUCATION	-	-	-	-	-	-	-
Total Personnel and Benefits	-	-	-	-	-	-	251,883
Contracts and Agreements							
10-11-5206 PROFESSIONAL SERVICES	-	-	-	-	-	-	50,200
10-11-5223 TRAVEL/TRAINING	-	-	-	-	-	-	3,965
10-11-5224 DUES/SUBSCRIPTIONS	-	-	-	-	-	-	7,694
Total Contracts and Agreements	-	-	-	-	-	-	61,859
Materials and Supplies							
10-11-5301 OFFICE SUPPLIES	-	-	-	-	-	-	1,046
10-11-5309 UNIFORMS/APPAREL	-	-	-	-	-	-	350
10-11-5310 POSTAGE	-	-	-	-	-	-	200
10-11-5317 EQUIPMENT RENTALS	-	-	-	-	-	-	386
Total Materials and Supplies	-	-	-	-	-	-	1,982
Total City Attorney Expenditures	-	-	-	-	-	-	315,724

Information Technology

Department Description

The mission of the information technology department is to provide the highest level of technological support within the organization. The department strives to continually keep the City's technological capabilities up to date by researching new or improved hardware and software solutions.

Strategic Plan Items

Establish contacts with residents and businesses

Utilize mass communication system to create distribution groups for information notifications

Expand use of QR codes for specialized information

Establish policies on the use of Artificial Intelligence (AI)

Maintain security of City assets as well as sensitive information provided by vendors, citizens, and business utilizing the web-based services

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
IT Director	0	1	1	1	1
IT Technician	0	0	0	0	1

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Information Technology

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Information Technology Expenditures							
Personnel And Benefits							
10-12-5101 SALARIES - FULL TIME	-	-	-	-	-	-	168,370
10-12-5104 SALARIES - OVERTIME	-	-	-	-	-	-	-
10-12-5106 FICA EXPENSE	-	-	-	-	-	-	12,880
10-12-5107 TMRS EXPENSE	-	-	-	-	-	-	17,174
10-12-5108 INSURANCE BENEFITS	-	-	-	-	-	-	27,627
10-12-5109 WORKERS' COMP	-	-	-	-	-	-	331
10-12-5110 TWC UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	376
10-12-5115 LONGEVITY PAY	-	-	-	-	-	-	-
10-12-5117 CERTIFICATION/EDUCATION	-	-	-	-	-	-	-
Total Personnel and Benefits	-	-	-	-	-	-	226,758
Contracts and Agreements							
10-12-5206 PROFESSIONAL SERVICES	-	-	-	-	-	-	200
10-12-5221 WEBSITE ADMINISTRATION	-	-	-	-	-	-	15,000
10-12-5223 TRAVEL/TRAINING	-	-	-	-	-	-	5,000
10-12-5224 DUES/SUBSCRIPTIONS	-	-	-	-	-	-	13,600
Total Contracts and Agreements	-	-	-	-	-	-	33,800
Materials and Supplies							
10-12-5301 OFFICE SUPPLIES	-	-	-	-	-	-	1,000
10-12-5309 UNIFORMS/APPAREL	-	-	-	-	-	-	500
10-12-5310 POSTAGE	-	-	-	-	-	-	100
10-12-5314 COMPUTER/TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	30,000
10-12-5315 COMPUTER SOFTWARE/LICENSE	-	-	-	-	-	-	43,000
10-12-5317 EQUIPMENT RENTALS	-	-	-	-	-	-	13,000
Total Materials and Supplies	-	-	-	-	-	-	87,600
Transfers-Out							
10-12-7049 XFER TO COMP REPLACE FUND 49	-	-	-	-	-	-	10,000
Total Transfers-Out	-	-	-	-	-	-	10,000
Total Information Technology Expenditures	-	-	-	-	-	-	358,158

City Secretary

Department Description

The City Secretary acts as a vital bridge between the City Council, City administration, and the citizens of Iowa Colony. This department must balance the responsibilities of City Council support and record-keeping for the City with election administration, public information requests and compliance with federal, state and local statutes.

Strategic Plan Items

Determine feasibility of allowing public use of City-owned facilities

Report for City Council on feasibility and options

Research on the possibility of voter polling locations

Research timing for placement on ballot for citizens to vote (if needed)

Joint mailing with Emergency Service District #3 (ESD3) for ballot measures

Sales tax level setting negotiation with ESD3 for Development District

Establish a program for voter education

Utilize the historical committee to determine and distribute relevant information

Identify historical facts/landmarks/cemeteries

Support use of training for new City Council members as well as various new board members and staff

Establish an ad hoc ordinance review board

Identify the scope and role of the ordinance review board

Identify ordinances to be updated based on age or relevance

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
City Secretary	1	1	1	1	1
Administrative Assistant	0	0	1	1	1

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

City Secretary

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
City Secretary/City Council Expenditures							
Personnel and Benefits							
10-13-5101 SALARIES - FULL TIME	-	-	-	-	-	-	157,081
10-13-5104 SALARIES - OVERTIME	-	-	-	-	-	-	-
10-13-5106 FICA EXPENSE	-	-	-	-	-	-	12,058
10-13-5107 TMRS EXPENSE	-	-	-	-	-	-	16,077
10-13-5108 INSURANCE BENEFITS	-	-	-	-	-	-	27,524
10-13-5109 WORKERS' COMP	-	-	-	-	-	-	310
10-13-5110 TWC UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	376
10-13-5115 LONGEVITY PAY	-	-	-	-	-	-	540
10-13-5117 CERTIFICATION/EDUCATION	-	-	-	-	-	-	-
Total Personnel and Benefits	-	-	-	-	-	-	213,966
Contracts and Agreements							
10-13-5210 ELECTION EXPENSE	-	-	-	-	-	-	15,000
10-13-5213 LEGAL NOTICES EXPENSE	-	-	-	-	-	-	10,000
10-13-5223 TRAVEL/TRAINING	-	-	-	-	-	-	36,000
10-13-5224 DUES/SUBSCRIPTIONS	-	-	-	-	-	-	20,000
10-13-5225 SEMINARS/MEETINGS	-	-	-	-	-	-	20,000
10-13-5227 LEGISLATIVE AFFAIRS	-	-	-	-	-	-	2,000
Total Contracts and Agreements	-	-	-	-	-	-	103,000
Materials and Supplies							
10-13-5301 OFFICE SUPPLIES	-	-	-	-	-	-	10,000
10-13-5309 UNIFORMS/APPAREL	-	-	-	-	-	-	2,500
10-13-5310 POSTAGE	-	-	-	-	-	-	2,000
10-13-5312 RECOGNITION AND AWARDS	-	-	-	-	-	-	5,000
Total Materials and Supplies	-	-	-	-	-	-	19,500
Total City Secretary/City Council Expenditures	-	-	-	-	-	-	336,466

Human Resources

Department Description

The mission of the human resources department is to provide support to all City of Iowa Colony employees through efficient and effective administration of all HR-related programs. Human resources will develop and interpret City policy, resolve employee concerns, administer employee benefits and develop and maintain equitable and competitive compensation practices.

Strategic Plan Items

Salary survey every three to five years to maintain competitiveness in the job market

Determine additional positions to be funded

Establish effective onboarding processes for new personnel

Establish standards for job descriptions, applications, applicants, and recruitment

Improve overall training program for City Council members and staff

Utilize Texas Municipal League (TML) scholarship program for internships and/or part-time positions

Locate and apply for grants to use for training of staff

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
Senior HR Generalist	0	0	1	1	1

CITY OF IOWA COLONY, TEXAS

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=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Human Resources

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Human Resources Expenditures							
Personnel and Benefits							
10-14-5101 SALARIES - FULL TIME	-	-	-	-	-	-	96,820
10-14-5104 SALARIES - OVERTIME	-	-	-	-	-	-	-
10-14-5106 FICA EXPENSE	-	-	-	-	-	-	7,411
10-14-5107 TMRS EXPENSE	-	-	-	-	-	-	9,882
10-14-5108 INSURANCE BENEFITS	-	-	-	-	-	-	13,929
10-14-5109 WORKERS' COMP	-	-	-	-	-	-	191
10-14-5110 TWC UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	188
10-14-5115 LONGEVITY PAY	-	-	-	-	-	-	60
10-14-5117 CERTIFICATION/EDUCATION	-	-	-	-	-	-	-
Total Personnel and Benefits	-	-	-	-	-	-	128,481
Contracts and Agreements							
10-14-5206 PROFESSIONAL SERVICES	-	-	-	-	-	-	13,000
10-14-5223 TRAVEL/TRAINING	-	-	-	-	-	-	5,000
10-14-5224 DUES/SUBSCRIPTIONS	-	-	-	-	-	-	38,000
10-14-5225 SEMINARS/MEETINGS	-	-	-	-	-	-	2,450
Total Contracts and Agreements	-	-	-	-	-	-	58,450
Materials and Supplies							
10-14-5301 OFFICE SUPPLIES	-	-	-	-	-	-	500
10-14-5309 UNIFORMS/APPAREL	-	-	-	-	-	-	200
10-14-5310 POSTAGE	-	-	-	-	-	-	200
10-14-5312 RECOGNITION AND AWARDS	-	-	-	-	-	-	5,000
Total Materials and Supplies	-	-	-	-	-	-	5,900
Total Human Resources Expenditures	-	-	-	-	-	-	192,831

Finance

Department Description

The mission of the finance department is to prudently manage financial resources through accurate information, timely financial reporting, sound professional business planning and financial services in areas of budgeting, purchasing, accounting, treasury, debt management, risk management, and payroll.

Strategic Plan Items

Civic Academy

Host community chats

Create infomercial videos for various departments (appx 2 minutes)

Identify service levels needed through the staffing growth planning process

Explore the use of billboards to leverage opportunities to provide information

Identify and budget for city-wide survey consultants

Identify questions, timelines, and issues for survey

Salary survey every three to five years to maintain competitiveness in the job market

Identify possible shared services that can be accomplished through partnerships

Maintain security of City assets as well as sensitive information provided by vendors, citizens, and business utilizing the web-based services

Determine gaps in service hours and types of services with those gaps

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
Finance Director	0	0	0	1	1
Senior Accountant	1	1	1	0	0
Accountant	0	1	2	2	2

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Finance

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Finance Expenditures								
Personnel and Benefits								
10-15-5101	SALARIES - FULL TIME	86,299	134,846	159,895	280,000	280,000	210,438	305,311
10-15-5104	SALARIES - OVERTIME	-	-	8,419	8,000	8,000	9,152	6,000
10-15-5106	FICA EXPENSE	6,290	10,024	12,371	22,000	22,000	16,913	23,880
10-15-5107	TMRS EXPENSE	9,217	15,146	18,237	40,000	40,000	24,689	31,840
10-15-5108	INSURANCE BENEFITS	14,547	24,272	27,525	50,000	50,000	30,582	42,295
10-15-5109	WORKERS' COMP	348	212	402	3,000	3,000	374	615
10-15-5110	TWC UNEMPLOYMENT INSURANCE	9	234	423	1,000	1,000	560	565
10-15-5114	ADMINISTRATION FEES - BENEFITS	41	-	-	500	500	-	-
10-15-5115	LONGEVITY PAY	120	180	240	-	-	120	240
10-15-5117	CERTIFICATION/EDUCATION	1,775	2,723	1,145	3,000	3,000	589	600
Total Personnel and Benefits		118,645	187,637	228,658	407,500	407,500	293,417	411,346
Contracts and Agreements								
10-15-5202	AUDIT SERVICES	-	-	-	-	-	-	65,000
10-15-5212	CREDIT CARD PROCESSING FEES	-	-	-	-	-	-	100
10-15-5215	BCAD FEES	-	-	-	-	-	-	80,000
10-15-5223	TRAVEL/TRAINING	5,242	14,742	10,216	15,000	15,000	7,819	10,000
10-15-5224	DUES/SUBSCRIPTIONS	220	235	140	500	500	164	1,500
Total Contracts and Agreements		5,462	14,977	10,356	90,500	90,500	14,645	156,600
Materials and Supplies								
10-15-5301	OFFICE SUPPLIES	1,086	1,758	3,159	5,000	5,000	1,085	3,000
10-15-5309	UNIFORMS/APPAREL	-	-	467	500	500	297	500
10-15-5310	POSTAGE	464	478	686	500	500	658	750
10-15-5314	COMPUTER/TECHNOLOGY EQUIPMENT	259	259	4,135	10,000	10,000	1,326	-
10-15-5315	COMPUTER SOFTWARE/LICENSE	10,063	10,891	11,553	15,000	15,000	7,805	15,000
10-15-5317	EQUIPMENT RENTALS	-	338	508	1,500	1,500	628	1,000
Total Materials and Supplies		11,871	13,724	20,508	32,500	32,500	11,798	20,250
Total Finance Expenditures		135,978	216,337	259,521	530,500	530,500	319,859	588,196

Police

Department Description

The mission of the Iowa Colony Police department is to be the model of excellence in policing by working in partnership with the community to fight crime, enforce laws and enhance the quality of life while safeguarding the Constitutional Rights of all people. The department is committed to providing outstanding service to all residents and visitors and maintaining a work environment in which we continuously recruit, train and develop an exceptional team of employees who possess honor, integrity and compassion.

Strategic Plan Items

Junior Police Academy

Vacation Watch Program

Support for High-risk, Impaired, Elderly, and Lives with Disabilities (SHIELD)

Back the Blue Fest

Identify service levels needed through the staffing growth planning process

Locate and apply for grants to use to supplement or completely fund new or existing positions as the

Police Department uses the Community Oriented Policing Services (COPS) grant now

Identify possible shared services that can be accomplished through partnerships

Maintain security of City assets as well as sensitive information provided by vendors, citizens, and business utilizing the web-based services

Determine gaps in service hours and types of services with those gaps

Devise plan to close the gaps with solutions including expanded web-based services

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
Police Chief	1	1	1	1	1
Police Lieutenant	0	0	1	1	1
Patrol Sergeant	1	2	2	2	2
Administrative Sergeant	1	1	1	1	1
Investigator	2	1	2	2	2
Police Officer	6	8	8	8	9
Lead TCO	1	1	1	0	0
Communications/Records Supervisor	0	0	0	1	1
Telecommunications Officer	0	0	3	3	3

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Police

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Police Department Expenditures								
Personnel and Benefits								
10-20-5101	SALARIES - FULL TIME	853,649	935,480	1,219,656	1,440,000	1,440,000	1,401,112	1,615,672
10-20-5104	SALARIES - OVERTIME	35,729	34,483	80,214	80,000	80,000	66,874	80,000
10-20-5106	FICA EXPENSE	67,416	73,458	95,589	120,000	120,000	113,759	133,114
10-20-5107	TMRS EXPENSE	96,033	109,968	142,958	180,000	180,000	169,329	177,485
10-20-5108	INSURANCE BENEFITS	110,050	152,315	198,167	300,000	300,000	268,668	388,810
10-20-5109	WORKERS' COMP	29,475	27,670	24,266	84,000	84,000	41,672	38,655
10-20-5110	TWC UNEMPLOYMENT INSURANCE	148	1,903	1,442	6,000	6,000	3,798	3,950
10-20-5114	ADMINISTRATION FEES - BENEFITS	218	-	-	500	500	-	-
10-20-5115	LONGEVITY PAY	1,020	1,200	1,260	2,000	2,000	1,680	2,400
10-20-5117	CERTIFICATION/EDUCATION	25,954	26,987	28,331	45,000	45,000	29,730	41,975
Total Personnel and Benefits		1,219,692	1,363,464	1,791,884	2,257,500	2,257,500	2,096,621	2,482,061
Contracts and Agreements								
10-20-5206	PROFESSIONAL SERVICES	-	-	9,384	10,000	10,000	581	5,000
10-20-5223	PROFESSIONAL DEVELOPMENT	-	-	547	-	-	180	-
10-20-5224	DUES/SUBSCRIPTIONS	-	-	1,016	1,000	1,000	309	1,000
10-20-5231	RECRUITING AND HIRING	1,073	2,567	3,600	3,000	3,000	2,378	3,000
Total Contracts and Agreements		1,073	2,567	14,548	14,000	14,000	3,448	9,000
Materials and Supplies								
10-20-5301	OFFICE SUPPLIES	1,185	2,717	2,868	3,000	3,000	3,351	3,000
10-20-5309	UNIFORMS/APPAREL	9,028	6,380	7,887	8,000	8,000	6,818	8,000
10-20-5310	POSTAGE	376	97	64	200	200	143	200
10-20-5313	FUEL EXPENSE	40,378	39,469	45,534	50,000	50,000	58,020	60,000
10-20-5314	COMPUTER/TECHNOLOGY EQUIPMENT	-	-	-	50,000	50,000	40,373	25,000
10-20-5315	COMPUTER SOFTWARE/LICENSE	-	-	491	500	500	1,031	-
10-20-5317	EQUIPMENT RENTALS	-	26,081	56,250	25,000	25,000	30,610	20,000
10-20-5319	REPAIR/MAINTENANCE - VEHICLES	32,705	20,837	38,927	25,000	25,000	27,339	15,000
10-20-5328	MINOR TOOLS/EQUIPMENT	-	35,155	45,070	40,000	40,000	61,979	40,000
10-20-5330	MISCELLANEOUS	485	1,059	932	1,000	1,000	1,304	-
Total Materials and Supplies		84,156	131,795	198,024	202,700	202,700	231,199	171,200
Specialized Services								
10-20-5404	MOBILE TECHNOLOGY	5,894	7,020	7,270	8,000	8,000	7,871	18,000
10-20-5405	INSURANCE - LIABILITY/PROPERTY	7,650	10,087	7,776	12,000	12,000	11,617	12,000
10-20-5407	INSURANCE - VEHICLES	9,808	12,252	11,927	15,000	15,000	19,005	16,000
10-20-5410	VEHICLE REPLACEMENT	40,564	18,339	21,758	100,000	100,000	-	-
Total Specialized Services		63,916	47,698	48,730	135,000	135,000	38,494	46,000
Transfers-Out								
10-20-7050	XFER TO VEH REPLACE FUND 50	-	-	-	-	-	-	100,000
Total Transfers-Out		-	-	-	-	-	-	100,000
Total Police Department Expenditures		1,368,838	1,545,524	2,053,186	2,609,200	2,609,200	2,369,763	2,808,261

CITY OF IOWA COLONY, TEXAS

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=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Animal Control

Department Description

The mission of the animal control department is to protect public health and safety while enforcing humane care laws for pets and wildlife. The department responds to stray animal complaints, investigates animal cruelty or neglect and partners with animal shelters and other organizations to relocate animals when necessary for the safety and health of the citizens or the animals.

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Animal Control Expenditures							
Personnel and Benefits							
10-21-5101 SALARIES - FULL TIME	47,312	51,748	73,196	90,000	90,000	50,191	45,997
10-21-5104 SALARIES - OVERTIME	2,386	1,645	1,751	5,000	5,000	748	1,500
10-21-5106 FICA EXPENSE	3,694	3,936	5,582	10,000	10,000	4,046	3,638
10-21-5107 TMRS EXPENSE	5,210	5,872	8,055	10,000	20,000	5,842	4,851
10-21-5108 INSURANCE BENEFITS	8,514	11,721	5,287	10,000	10,000	4,303	1,234
10-21-5109 WORKERS' COMP	1,795	3,201	3,111	6,000	6,000	3,414	1,456
10-21-5110 TWC UNEMPLOYMENT INSURANCE	9	351	115	1,000	1,000	187	188
10-21-5114 ADMINISTRATION FEES - BENEFITS	41	-	-	100	100	-	-
10-21-5115 LONGEVITY PAY	120	180	-	-	-	60	60
10-21-5117 CERTIFICATION/EDUCATION	-	-	-	-	-	-	-
Total Personnel and Benefits	69,082	78,654	97,097	132,100	142,100	68,791	58,924
Contracts and Agreements							
10-21-5223 TRAVEL/TRAINING	2,795	2,038	3,056	2,500	2,500	73	1,300
10-21-5224 DUES/SUBSCRIPTIONS	350	155	11	500	500	-	300
10-21-5229 CONTRACTUAL SERVICES	1,452	1,935	19,142	10,000	10,000	44,575	12,000
Total Contracts and Agreements	4,598	4,128	22,209	13,000	13,000	44,647	13,600
Materials and Supplies							
10-21-5301 OFFICE SUPPLIES	214	338	89	500	500	-	250
10-21-5309 UNIFORMS/APPAREL	434	1,718	1,563	2,500	2,500	370	1,250
10-21-5310 POSTAGE	50	20	405	200	200	74	100
10-21-5313 FUEL EXPENSE	3,667	3,027	2,920	4,000	4,000	2,198	2,000
10-21-5319 REPAIR/MAINTENANCE - VEHICLES	1,406	1,252	508	1,000	1,000	627	1,700
10-21-5328 MINOR TOOLS/EQUIPMENT	503	468	2,106	2,000	2,000	2,172	1,500
Total Materials and Supplies	6,274	6,823	7,590	10,200	10,200	5,441	6,800
Specialized Services							
10-21-5404 MOBILE TECHNOLOGY	1,279	1,304	899	13,000	13,000	4,349	2,000
10-21-5407 INSURANCE - VEHICLES	637	621	1,539	1,000	1,000	1,316	1,000
Total Specialized Services	1,916	1,925	2,438	34,000	34,000	5,664	3,000
Transfers-Out							
10-21-7050 XFER TO VEH REPLACE FUND 50	-	-	-	-	-	-	10,000
Total Transfers-Out	-	-	-	-	-	-	10,000
Total Animal Control Expenditures	81,868	91,530	129,335	189,300	199,300	124,544	92,324

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
Animal Control Officer	0	1	1	1	1

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Emergency Management

Department Description

To support our citizens, strengthen our communities, train our staff and build a culture of preparedness through a comprehensive emergency management program.

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Emergency Management Expenditures							
Contracts and Agreements							
10-22-5206 PROFESSIONAL SERVICES	-	32,252	-	10,000	10,000	5,450	5,000
10-22-5214 ADVERTISING/PRINTING EXPENSE	-	254	152	500	500	-	500
10-22-5223 TRAVEL/TRAINING	-	246	1,470	3,000	3,000	2,665	3,000
10-22-5224 DUES/SUBSCRIPTIONS	-	-	-	500	500	381	500
10-22-5229 CONTRACTUAL SERVICES	-	283,229	35,870	5,000	5,000	-	5,000
Total Contracts and Agreements	-	315,980	37,491	19,000	19,000	8,495	14,000
Materials and Supplies							
10-22-5301 OFFICE SUPPLIES	-	3,131	739	2,000	2,000	-	1,000
10-22-5315 COMPUTER SOFTWARE/LICENSE	895	3,500	3,500	10,000	10,000	9,876	10,000
10-22-5352 EMERGENCY PREPAREDNESS	-	-	-	50,000	50,000	4,227	25,000
Total Materials and Supplies	895	6,631	4,239	62,000	62,000	14,103	36,000
Total Emergency Management Expenditures	895	322,611	41,731	81,000	81,000	22,598	50,000

Municipal Court

Department Description

The mission of the municipal court is to accurately, expeditiously, and courteously perform the clerical and judicial duties required in the due process of misdemeanor violations of the law and ordinances filed in the municipal court of the City of Iowa Colony.

Strategic Plan Items

Civic Academy

Host community chats

Create infomercial videos for various departments (appx 2 minutes)

Identify opportunities and common threads for interlocal agreements with neighboring cities

Identify service levels needed through the staffing growth planning process

Expand use of QR codes for specialized information

Explore the use of billboards to leverage opportunities to provide information

Identify cities where sharing can occur to resolve common issues

Maintain security of City assets as well as sensitive information provided by vendors, citizens, and business utilizing the web-based services

Determine gaps in service hours and types of services with those gaps

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
Court Administrator	1	1	1	1	1
Deputy Court Clerk	1	1	2	2	2

CITY OF IOWA COLONY, TEXAS

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=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Municipal Court

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Municipal Court Expenditures							
Personnel and Benefits							
10-25-5101 SALARIES - FULL TIME	102,559	107,802	117,324	170,000	170,000	129,618	171,563
10-25-5104 SALARIES - OVERTIME	888	513	640	5,000	5,000	373	1,500
10-25-5106 FICA EXPENSE	7,860	8,309	8,893	20,000	20,000	10,006	13,464
10-25-5107 TMRS EXPENSE	11,051	12,140	13,020	20,000	20,000	14,656	17,952
10-25-5108 INSURANCE BENEFITS	16,465	13,438	14,651	40,000	40,000	14,310	37,205
10-25-5109 WORKERS' COMP	412	252	402	3,000	3,000	167	346
10-25-5110 TWC UNEMPLOYMENT INSURANCE	18	234	126	1,000	1,000	373	564
10-25-5114 ADMINISTRATION FEES - BENEFITS	81	-	-	500	500	-	-
10-25-5115 LONGEVITY PAY	180	300	420	500	500	540	660
10-25-5117 CERTIFICATE/EDUCATION PAY	2,152	2,291	2,322	3,000	3,000	2,238	2,280
Total Personnel and Benefits	141,666	145,278	157,799	263,000	263,000	172,282	245,534
Contracts and Agreements							
10-25-5203 PROSECUTOR/ATTORNEY	55,100	51,700	47,263	50,000	50,000	44,823	55,000
10-25-5209 MUNICIPAL JUDGE	26,658	25,161	35,511	50,000	50,000	28,411	50,000
10-25-5220 INTERPRETER SERVICE	820	648	1,098	1,500	1,500	398	1,500
10-25-5223 TRAVEL/TRAINING	635	981	1,469	2,500	2,500	1,497	3,000
Total Contracts and Agreements	83,213	78,490	85,342	104,000	104,000	75,129	109,500
Materials and Supplies							
10-25-5301 OFFICE SUPPLIES	2,036	2,481	2,698	3,000	3,000	2,564	3,500
10-25-5308 JURY TRIAL EXPENSE	1,188	1,500	1,331	2,000	2,000	1,244	2,000
10-25-5309 UNIFORMS/APPAREL	274	491	767	1,000	1,000	364	1,000
10-25-5310 POSTAGE	899	987	1,310	2,000	2,000	1,317	2,000
10-25-5312 RECOGNITION AND AWARDS	-	-	-	-	-	-	500
10-25-5314 COMPUTER/TECHNOLOGY EQUIPMENT	-	7,586	7,966	10,000	10,000	9,124	-
10-25-5315 COMPUTER SOFTWARE/LICENSE	4,725	-	-	-	-	-	-
10-25-5317 EQUIPMENT RENTALS	-	429	760	1,000	1,000	877	1,000
Total Materials and Supplies	9,123	13,474	14,833	19,000	19,000	15,490	10,000
Total Municipal Court Expenditures	234,001	237,242	257,973	386,000	386,000	262,901	365,034

Public Works

Department Description

The public works department is responsible for maintaining City streets, drainage systems, traffic signals, street signs, and mowing within the public rights-of-way.

Strategic Plan Items

Civic Academy

Host community chats

Create infomercial videos for various departments (appx 2 minutes)

Make contact with POAs and management companies

Identify opportunities and common threads for interlocal agreements with neighboring cities

Identify service levels needed through the staffing growth planning process

Explore the use of billboards to leverage opportunities to provide information

Identify historical facts/landmarks/cemeteries

Locate and apply for grants to use to supplement or completely fund new or existing positions

Identify possible shared services that can be accomplished through partnerships

Identify cities where sharing can occur to resolve common issues

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
Public Works Superintendent	0	0	1	1	1
Public Works Foreman	1	1	1	1	1
Public Works Crew Leader	1	1	1	0	0
Maintenance Worker I	0	2	2	3	3

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Public Works

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Public Works Expenditures							
Personnel and Benefits							
10-30-5101 SALARIES - FULL TIME	64,459	94,731	171,841	260,000	260,000	198,672	276,485
10-30-5104 SALARIES - OVERTIME	5,239	7,923	11,773	10,000	10,000	11,488	15,000
10-30-5106 FICA EXPENSE	5,221	7,696	13,522	30,000	30,000	16,139	22,386
10-30-5107 TMRS EXPENSE	7,278	11,253	19,848	40,000	40,000	23,588	29,848
10-30-5108 INSURANCE BENEFITS	7,934	18,823	41,431	70,000	70,000	39,279	67,885
10-30-5109 WORKERS' COMP	2,922	4,701	4,278	21,000	21,000	6,897	10,703
10-30-5110 TWC UNEMPLOYMENT INSURANCE	9	396	388	2,000	2,000	746	941
10-30-5115 LONGEVITY PAY	120	180	240	500	500	360	540
10-30-5117 CERTIFICATION/EDUCATION	-	-	233	500	500	589	600
Total Personnel and Benefits	93,181	145,703	263,554	434,000	434,000	297,759	424,388
Contracts and Agreements							
10-30-5206 PROFESSIONAL SERVICES	-	-	-	-	-	-	5,000
10-30-5217 CLEANING SERVICES	-	5,400	2,800	12,000	12,000	7,920	-
10-30-5219 ROADS/BRIDGES/DRAINAGE	409,138	154,323	142,266	300,000	300,000	77,825	300,000
10-30-5223 TRAVEL/TRAINING	1,658	114	105	2,000	2,000	610	1,500
10-30-5229 CONTRACTUAL SERVICES	83,100	65,000	3,800	45,000	45,000	2,509	-
Total Contracts and Agreements	493,896	224,837	148,971	359,000	359,000	88,864	306,500
Materials and Supplies							
10-30-5301 OFFICE SUPPLIES	3,063	11,860	1,272	3,000	3,000	1,987	1,500
10-30-5309 UNIFORMS/APPAREL	-	1,460	2,543	5,000	5,000	534	3,000
10-30-5311 REPAIR/MAINTENANCE - BUILDINGS	-	6,141	9,040	10,000	10,000	2,842	-
10-30-5312 RECOGNITION AND AWARDS	-	-	-	-	-	-	600
10-30-5313 FUEL EXPENSE	2,758	4,955	11,321	15,000	15,000	10,790	13,000
10-30-5317 EQUIPMENT RENTALS	27,355	4,565	3,286	5,000	5,000	741	-
10-30-5319 REPAIR/MAINTENANCE - VEHICLES	305	1,494	5,874	5,000	5,000	14,283	6,000
10-30-5321 PUBLIC WORKS MAINTENANCE	19,415	10,284	42,663	25,000	25,000	27,864	30,000
10-30-5322 SPECIAL ROAD WORK	15,500	-	-	-	-	-	-
10-30-5328 MINOR TOOLS/EQUIPMENT	632	4,910	7,478	6,000	6,000	8,148	6,000
10-30-5331 SIGNS/POSTINGS	9,331	-	9,583	20,000	20,000	4,676	20,000
Total Materials and Supplies	78,358	45,669	93,061	94,000	94,000	71,865	80,100
Specialized Services							
10-30-5401 UTILITIES - ELECTRICITY	-	4,368	4,024	5,000	5,000	1,211	-
10-30-5404 MOBILE TECHNOLOGY	502	544	875	1,000	1,000	916	1,000
10-30-5405 INSURANCE - LIABILITY/PROPERTY	-	-	-	-	-	2,729	-
10-30-5407 INSURANCE - VEHICLES	635	659	1,674	2,000	2,000	1,944	2,000
10-30-5410 VEHICLE REPLACEMENT	-	-	11,435	30,000	30,000	-	-
10-30-5413 RESIDENTIAL GARBAGE SUBSIDY	-	26,768	212,408	-	-	-	-
Total Specialized Services	1,137	32,339	230,416	38,000	38,000	6,800	3,000
Transfers-Out							
10-30-7050 XFER TO VEH REPLACE FUND 50	-	-	-	-	-	-	30,000
Total Transfers-Out	-	-	-	-	-	-	30,000
Total Public Works Expenditures	666,573	448,548	736,002	925,000	925,000	465,288	843,988

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Facilities**Department Description**

The facilities department is responsible for maintenance of grounds and buildings throughout the City. Additionally, utilities are paid for through the facilities department to have a centralized department for all utility transactions.

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Facilities Expenditures							
Contracts and Agreements							
10-31-5217 CLEANING SERVICES	-	-	-	-	-	-	50,000
Total Contracts and Agreements	-	-	-	-	-	-	50,000
Materials and Supplies							
10-31-5302 JANITORIAL SUPPLIES	-	-	-	-	-	-	2,500
10-31-5311 REPAIR/MAINTENANCE - BUILDINGS	-	-	-	-	-	-	53,000
Total Materials and Supplies	-	-	-	-	-	-	55,500
Specialized Services							
10-31-5401 UTILITIES - ELECTRICITY	-	-	-	-	-	-	60,000
10-31-5403 UTILITIES - TELEPHONE	-	-	-	-	-	-	15,000
10-31-5409 UTILITIES - WATER/SEWER	-	-	-	-	-	-	3,500
10-31-5412 UTILITIES - GAS	-	-	-	-	-	-	2,500
Total Specialized Services	-	-	-	-	-	-	81,000
Total Facilities Expenditures	-	-	-	-	-	-	186,500

Parks and Recreation

Department Description

The parks and recreation department is committed to providing superior service on all levels. This is achieved by setting, following and enforcing City policies and establishing best practices which create a culture of efficiency, accountability, quality of service and fiscal responsibility.

Strategic Plan Items

Civic Academy

Create infomercial videos for various departments (appx 2 minutes)

Continue discussions with Lions Club about funding for lights at baseball fields

Review Parks Master Plan to determine best use of parks and recreation assets

Find grants and other resources for elderly and special needs park areas

Identify opportunities and common threads for interlocal agreements with neighboring cities

Locate and apply for grants to use to supplement or completely fund new or existing positions or programs

Determine gaps in service hours and types of services with those gaps

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Parks and Recreation Expenditures							
Contracts and Agreements							
10-32-5217 CLEANING SERVICES	-	400	4,750	5,000	5,000	5,940	-
10-32-5229 CONTRACTUAL SERVICES	67,008	117,662	174,441	125,000	125,000	178,658	-
Total Contracts and Agreements	67,008	118,062	179,191	130,000	130,000	184,598	-
Materials and Supplies							
10-32-5301 OFFICE SUPPLIES	3,877	3,070	1,075	2,000	2,000	146	1,000
10-32-5309 UNIFORMS/APPAREL	67	2,405	2,623	1,500	1,500	994	-
10-32-5317 EQUIPMENT RENTALS	-	589	98	2,000	2,000	174	-
10-32-5323 PARK IMPROVEMENTS	40,000	-	3,000	10,000	10,000	-	-
10-32-5324 PARK MAINTENANCE	78,775	63,449	63,691	83,500	83,500	50,318	90,000
10-32-5331 SIGNS/POSTINGS	393	328	1,141	1,000	1,000	-	1,000
Total Materials and Supplies	123,113	69,841	71,628	100,000	100,000	51,632	92,000
Total Parks and Recreation Expenditures	190,120	187,903	250,819	230,000	230,000	236,231	92,000

Events

Department Description

The events department is responsible for sponsoring and planning events for holidays or special occasions for the citizens. Additionally, the department may assist with events that are not chiefly sponsored by the City but benefit the morale of all the citizens.

Strategic Plan Items

Farmers Market

Festival of Lights

Memorial Day

Fourth Fest

Veteran's Day

Martin Luther King Day

Promote and encourage shopping local

Identify opportunities and common threads for interlocal agreements with neighboring cities

Expand use of QR codes for specialized information

Explore the use of billboards to leverage opportunities to provide information

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Events Expenditures							
Contracts and Agreements							
10-33-5229 CONTRACTUAL SERVICES	-	-	-	-	-	-	125,000
Total Contracts and Agreements	-	-	-	-	-	-	125,000
Materials and Supplies							
10-33-5309 UNIFORMS/APPAREL	-	-	-	-	-	-	1,500
Total Materials and Supplies	-	-	-	-	-	-	1,500
Total Events Expenditures	-	-	-	-	-	-	126,500

Community Development

Department Description

The mission of the community development department is to provide the highest level of service to our citizens while ensuring their health, safety, and general welfare in such a manner to create for them the highest standard of living that is possible in our community.

Strategic Plan Items

Civic Academy

Create infomercial videos for various departments (appx 2 minutes)

Make contact with POAs and management companies

Utilize mass communication system to create distribution groups for information notifications

Explore radius restrictions for business types

Identify needs for multi-family housing in the community

Host workshops on accessory dwelling units

Review the process for granting special use and zoning variances

Identify service levels needed through the staffing growth planning process

Create a media brochure/document that outlines services that will be lost from de-annexation

Determine additional positions to be funded

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
Planner	0	0	1	1	1
Permits Coordinator	1	1	1	1	1
Permits Clerk	0	0	1	1	1
Inspector	0	0	0	0	2

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Community Development

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Community Development Expenditures							
Personnel and Benefits							
10-35-5101 SALARIES - FULL TIME	46,518	48,858	52,833	180,000	180,000	89,628	182,043
10-35-5104 SALARIES - OVERTIME	481	376	447	11,000	11,000	405	5,000
10-35-5106 FICA EXPENSE	3,517	3,695	3,947	20,000	20,000	6,913	14,355
10-35-5107 TMRS EXPENSE	4,931	5,423	5,788	30,000	30,000	10,102	19,140
10-35-5108 INSURANCE BENEFITS	8,188	10,851	11,811	20,000	20,000	17,334	40,842
10-35-5109 WORKERS' COMP	192	115	247	3,000	3,000	(1,563)	380
10-35-5110 TWC UNEMPLOYMENT INSURANCE	9	117	63	1,000	1,000	373	564
10-35-5114 ADMINISTRATION FEES - BENEFITS	41	-	-	500	500	-	-
10-35-5115 LONGEVITY PAY	240	300	360	500	500	420	600
Total Personnel and Benefits	64,117	69,735	75,496	266,000	266,000	123,613	262,924
Contracts and Agreements							
10-35-5206 PROFESSIONAL SERVICES	35,650	102,811	-	25,000	25,000	5,245	25,000
10-35-5207 BUILDING INSPECTOR SERVICES	-	-	-	-	-	-	300,000
10-35-5208 ENGINEERING SERVICES	78,116	63,232	180,519	75,000	75,000	60,737	65,000
10-35-5223 TRAVEL/TRAINING	-	483	-	2,000	2,000	1,047	4,000
10-35-5232 EARLY PLAT - ADMIN FEE	-	113,741	265,846	250,000	250,000	37,482	125,000
10-35-5233 PERMITS/INSPECTIONS - ENG SVC	537,261	1,019,047	655,105	350,000	350,000	612,030	575,000
10-35-5234 PLAN REVIEWS - ENG SVC	221,060	264,570	90,699	150,000	150,000	236,388	225,000
10-35-5235 PLATTING - ENG SVC	131,832	131,099	327,073	150,000	150,000	93,870	100,000
Total Contracts and Agreements	1,003,918	1,694,983	1,519,242	1,002,000	1,002,000	1,046,798	1,419,000
Materials and Supplies							
10-35-5301 OFFICE SUPPLIES	650	282	1,008	2,000	2,000	925	1,000
10-35-5309 UNIFORMS/APPAREL	-	-	165	1,000	1,000	-	1,000
10-35-5315 COMPUTER SOFTWARE/LICENSE	25,000	14,715	25,000	30,000	30,000	16,658	50,000
10-35-5317 EQUIPMENT RENTALS	-	378	455	1,000	1,000	717	500
Total Materials and Supplies	25,650	15,375	26,628	34,000	34,000	18,299	52,500
Specialized Services							
10-35-5404 MOBILE TECHNOLOGY	-	-	-	-	-	78	500
10-35-5411 TIRZ/MUD PAYMENTS	2,504,550	739,886	1,150,244	3,990,048	4,015,381	4,335,425	-
Total Specialized Services	2,504,550	739,886	1,150,244	3,990,048	4,015,381	4,335,503	500
Transfers-Out							
10-35-7050 XFER TO VEH REPLACE FUND 50	-	-	-	-	-	-	-
Total Transfers-Out	-	-	-	-	-	-	-
Total Community Development Expenditures	3,598,236	2,519,979	2,771,610	5,292,048	5,317,381	5,524,214	1,734,924

Fire Marshal

Department Description

The mission of the fire marshal department is to protect life and property by enforcing fire safety codes, investigating the origin and cause of fires, conducting building inspections, and providing public safety education. The fire marshal department strives to meet the needs of our community with the dedication and skills of our people.

Strategic Plan Items

Civic Academy

Back the Blue Fest

Fourth Fest

Create infomercial videos for various departments (appx 2 minutes)

Utilize mass communication system to create distribution groups for information notifications

Identify needs for multi-family housing in the community

Review the process for granting special use and zoning variances

Determine additional positions to be funded

Locate and apply for grants to use for training of staff

Locate and apply for grants to use to supplement or completely fund new or existing positions

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
Fire Marshal/Building Official	1	1	1	1	1
Inspector	0	0	0	0	1

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=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Fire Marshal

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Fire Marshal/Building Official Expenditures								
Personnel and Benefits								
10-36-5101	SALARIES - FULL TIME	95,597	101,774	108,403	110,000	110,000	108,402	112,347
10-36-5104	SALARIES - OVERTIME	-	-	-	-	-	-	1,000
10-36-5106	FICA EXPENSE	6,866	7,433	8,006	10,000	10,000	8,334	8,694
10-36-5107	TMRS EXPENSE	9,998	11,161	11,732	20,000	20,000	12,251	11,592
10-36-5108	INSURANCE BENEFITS	13,034	14,157	12,039	20,000	20,000	13,221	14,080
10-36-5109	WORKERS' COMP	3,477	3,666	3,233	7,000	7,000	1,513	475
10-36-5110	TWC UNEMPLOYMENT INSURANCE	9	117	63	1,000	1,000	187	188
10-36-5115	LONGEVITY PAY	120	180	240	200	200	240	300
Total Personnel and Benefits		129,100	138,488	143,716	168,300	168,300	144,147	148,676
Contracts and Agreements								
10-36-5207	BUILDING INSPECTOR SERVICES	243,603	349,583	443,523	400,000	400,000	362,397	100,000
10-36-5223	TRAVEL/TRAINING	3,891	2,595	1,639	5,000	5,000	1,811	4,000
10-36-5224	DUES/SUBSCRIPTIONS	2,022	2,358	875	2,500	2,500	419	3,500
Total Contracts and Agreements		249,515	354,535	446,036	407,500	407,500	364,627	107,500
Materials and Supplies								
10-36-5301	OFFICE SUPPLIES	523	279	507	1,000	1,000	267	500
10-36-5303	PUBLIC EDUCATION/TRAINING MATERIA	1,098	2,562	743	3,000	3,000	3,358	4,500
10-36-5307	INVESTIGATION SUPPLIES	-	145	-	500	500	-	500
10-36-5309	UNIFORMS/APPAREL	933	1,148	1,416	2,000	2,000	1,129	2,000
10-36-5310	POSTAGE	-	1	-	100	100	-	100
10-36-5313	FUEL EXPENSE	3,570	3,633	3,335	3,500	3,500	2,067	2,000
10-36-5319	REPAIR/MAINTENANCE - VEHICLES	1,558	4,018	1,530	3,500	3,500	(12,616)	-
10-36-5328	MINOR TOOLS/EQUIPMENT	1,668	120	1,668	3,000	3,000	1,688	3,000
Total Materials and Supplies		9,349	11,905	9,198	16,600	16,600	(3,998)	12,600
Specialized Services								
10-36-5404	MOBILE TECHNOLOGY	892	864	1,238	4,000	4,000	817	2,000
10-36-5407	INSURANCE - VEHICLES	527	725	1,238	1,000	1,000	1,780	1,500
10-36-5410	VEHICLE REPLACEMENT	-	-	-	10,000	10,000	5,925	-
Total Specialized Services		1,419	1,589	2,476	15,000	15,000	8,523	3,500
Transfers-Out								
10-36-7050	XFER TO VEH REPLACE FUND 50	-	-	-	-	-	-	19,200
Total Transfers-Out		-	-	-	-	-	-	19,200
Total Fire Marshal/Building Official Expenditures		389,383	506,518	601,425	607,400	607,400	513,299	291,476

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=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Code Enforcement

Department Description

To enhance the City of Iowa Colony by making it a safer and cleaner place to live, work and play and protect the health, safety and general welfare of the residents through a cooperative effort between the City and its citizens while providing prompt, courteous and professional service.

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Code Enforcement Expenditures							
Personnel and Benefits							
10-37-5101 SALARIES - FULL TIME	-	-	-	-	-	-	-
10-37-5104 SALARIES - OVERTIME	-	-	-	-	-	-	-
10-37-5106 FICA EXPENSE	-	-	-	-	-	-	-
10-37-5107 TMRS EXPENSE	-	-	-	-	-	-	-
10-37-5108 INSURANCE BENEFITS	-	-	-	-	-	-	-
10-37-5109 WORKERS' COMP	-	-	-	-	-	-	-
10-37-5110 TWC UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-
10-37-5114 ADMINISTRATION FEES - BENEFITS	-	-	-	-	-	-	-
10-37-5115 LONGEVITY PAY	-	-	-	-	-	-	-
10-37-5117 CERTIFICATION/EDUCATION	-	-	-	-	-	-	-
Total Personnel and Benefits	-	-	-	-	-	-	-
Contracts and Agreements							
10-37-5223 TRAVEL/TRAINING	-	-	-	-	-	-	1,500
10-37-5224 DUES/SUBSCRIPTIONS	-	-	-	-	-	-	-
10-37-5229 CONTRACTUAL SERVICES	-	-	-	-	-	-	30,000
Total Contracts and Agreements	-	-	-	-	-	-	31,500
Materials and Supplies							
10-37-5301 OFFICE SUPPLIES	-	-	-	-	-	-	100
10-37-5309 UNIFORMS/APPAREL	-	-	-	-	-	-	-
10-37-5310 POSTAGE	-	-	-	-	-	-	-
10-37-5313 FUEL EXPENSE	-	-	-	-	-	-	-
10-37-5319 REPAIR/MAINTENANCE - VEHICLES	-	-	-	-	-	-	-
10-37-5328 MINOR TOOLS/EQUIPMENT	-	-	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-	-	100
Specialized Services							
10-37-5404 MOBILE TECHNOLOGY	-	-	-	-	-	-	-
10-37-5407 INSURANCE - VEHICLES	-	-	-	-	-	-	-
10-37-5410 VEHICLE REPLACEMENT	-	-	-	-	-	-	-
Total Specialized Services	-	-	-	-	-	-	-
Transfers-Out							
10-37-7050 XFER TO VEH REPLACE FUND 50	-	-	-	-	-	-	-
Total Transfers-Out	-	-	-	-	-	-	-
Total Code Enforcement Expenditures	-	-	-	-	-	-	31,600

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Capital and Planning Projects**Department Description**

Capital and planning projects listed in this department are paid for with money from the General Fund. The projects are usually not costly or time-consuming enough to be considered capital, which would require movement to a different fund with a specific revenue stream associated with the project.

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Capital and Planning Projects Expenditures								
Capital Outlays								
10-90-5610	LAND - CIP	-	1,292,094	-	250,000	250,000	-	50,000
10-90-5620	BUILDINGS - CIP	26,512	8,525	468,125	-	-	-	150,000
10-90-5640	CAPITAL ASSETS	-	303,495	-	-	-	-	-
10-90-5660	CONTINGENCY/RESERVE	-	3,500	29,750	429,081	461,132	49,200	100,000
10-90-5670	INFRASTRUCTURE	-	-	-	-	-	-	750,000
10-90-5690	CAPITAL OUTLAY LEASE	17,150	-	-	-	-	-	-
Total Capital Outlays		43,662	1,607,614	497,875	679,081	711,132	49,200	1,050,000
Total Capital and Planning Projects Expenditures		43,662	1,607,614	497,875	679,081	711,132	49,200	1,050,000

For the current year, the City will expend \$200,000 on survey and engineering work to prepare for future construction of a Public Works facility. There is a contingency/reserve of \$100,000 to prevent overages due to rising costs or unanticipated fees associated with any projects.

The \$750,000 expense for infrastructure is a non-recurring cost that will be paid for from the fund balance. Every year, the City partners with Brazoria County to repair roads in the City. The expense is usually \$300,000 and can be found in the Public Works Department of the General Fund. The City pays for the materials, and the County provides the equipment and labor. This year the City is budgeting an additional \$750,000 in this department to address streets needing repair and overlay. Road repairs are very expensive and extensive repairs or overlays would cost much more than what is budgeted. The City will use these funds to supplement the yearly repairs done with the county in order to address more problematic roads with larger sections of repair versus filling potholes.

Transfers Out

Department Description

The transfer out department is used to account for revenues that need to be moved out of the General Fund, either due to agreements that have been made with other entities or for legislation requiring revenues to be kept separate and used for certain expenditures that are accounted for outside of the General Fund.

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Transfer Expenditures								
Transfers-Out								
10-00-7000	XFER TO DEBT SERVICE *OLD*	50,000	-	-	-	-	-	-
10-00-7001	XFER TO VEH REPLACE *OLD*	-	112,000	-	-	-	-	-
10-00-7002	XFER TO FUND 12 *OLD*	-	32,682	-	-	-	-	-
10-00-7030	XFER TO DEBT SERVICE FUND 30	-	-	-	-	-	-	1,301,354
10-00-7043	XFER TO YOUTH DIV FUND 43	-	-	-	-	-	-	1,000
10-00-7051	XFER TO MUD PAYMENT FUND 51	-	-	-	-	-	-	1,187,893
10-00-7055	XFER TO TIRZ PAYMENT FUND 55	-	-	-	-	-	-	3,649,985
Total Transfers-Out		50,000	144,682	-	-	-	-	6,140,232
Total Transfer Expenditures		50,000	144,682	-	-	-	-	6,140,232

SPECIAL REVENUE FUNDS

Special revenue funds are designated as usually smaller funds that do not readily fit into the General Fund or any of the proprietary funds. They also carry a unique revenue stream which usually is required, at times by state law, to be spent on specific goods and services. This does not preclude these funds from accepting transfers of money in from other funds, but transferring back out must be carefully monitored to ensure the funds are spent for the appropriate purposes.

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=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Retainer Fund

Fund Balance - Beginning	-	-	55,659	127,877	127,877	127,877	192,216
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Retainer Fund Revenues							
Interest							
11-4938 INTEREST INCOME	-	55,659	72,217	60,000	60,000	64,340	60,000
Total Interest	-	55,659	72,217	60,000	60,000	64,340	60,000
Total Retainer Fund Revenues	-	55,659	72,217	60,000	60,000	64,340	60,000
Retainer Fund Expenditures							
Contracts and Agreements							
11-10-5206 PROFESSIONAL SERVICES	-	-	-	-	-	-	60,000
Total Contracts and Agreements	-	-	-	-	-	-	60,000
Total Retainer Fund Expenditures	-	-	-	-	-	-	60,000
Net Revenues over (Expenditures)	-	55,659	72,217	60,000	60,000	64,340	-
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	-	55,659	127,877	187,877	187,877	192,216	192,216
Less - Emergency Reserve (25% Expenses)	-	-	-	-	-	-	15,000
Unencumbered Fund Balance	-	55,659	127,877	187,877	187,877	192,216	177,216

The retainer fund has been set up to accept escrow payments from developers or other entities which pay for permits or other services from Community Development. As the permits are processed, the funds are drawn from the escrow line items in this fund. Most of these escrow accounts are set up as payables, so few revenues or expenditures are shown. However, there are some projects that are occasionally paid for from this fund.

CITY OF IOWA COLONY, TEXAS

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=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Crime Control and Prevention District (CCPD) Fund

Fund Balance - Beginning	368,319	468,779	609,468	710,639	710,639	710,639	717,636
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Crime Control and Prevention District Fund Revenues							
Sales and Use Taxes							
20-4112 SALES TAX - CCPD	256,274	326,410	454,167	350,000	350,000	448,733	375,000
Total Sales and Use Taxes	256,274	326,410	454,167	350,000	350,000	448,733	375,000
Interest							
20-4910 INTEREST INCOME	-	22,145	20,288	25,000	25,000	17,890	25,000
Total Interest	-	22,145	20,288	25,000	25,000	17,890	25,000
Total Crime Control and Prevention District Fund Revenues	256,274	348,555	474,455	375,000	375,000	466,624	400,000

The CCPD fund has been set up to account for the organization which supplements Police Department revenues and expenditures. This fund is managed by the CCPD board and approved by the City Council during a vote held before the overall budget for the City is approved.

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
Patrol Sergeant (CCPD)	0	0	0	0	2
Telecommunications Officer (CCPD)	0	3	1	1	1

CITY OF IOWA COLONY, TEXAS

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=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Crime Control and Prevention District (CCPD) Fund (cont.)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Crime Control and Prevention District Fund Expenditures							
Personnel and Benefits							
20-20-5101 SALARIES - FULL TIME	-	27,556	91,864	50,000	50,000	53,302	225,200
20-20-5104 SALARIES - OVERTIME	2,414	6,559	3,708	10,000	-	2,268	10,000
20-20-5106 FICA EXPENSE	-	2,043	7,099	10,000	10,000	5,093	17,300
20-20-5107 TMRS EXPENSE	-	3,011	10,374	10,000	10,000	6,590	23,600
20-20-5108 INSURANCE BENEFITS	-	6,353	17,266	10,000	10,000	2,154	93,990
20-20-5109 WORKERS' COMP	-	-	548	1,000	1,000	540	4,000
20-20-5110 TWC UNEMPLOYMENT INSURANCE	-	209	180	1,000	1,000	187	513
20-20-5115 LONGEVITY PAY	-	-	-	-	-	60	360
20-20-5117 CERTIFICATION/EDUCATION	-	-	1,495	-	1,500	1,767	11,700
Total Personnel and Benefits	2,414	45,731	132,535	92,000	83,500	71,962	386,663
Contracts and Agreements							
20-20-5206 PROFESSIONAL SERVICES	6,841	8,294	11,853	15,000	15,000	7,337	15,000
20-20-5214 ADVERTISING/PRINTING EXPENSE	300	-	-	-	-	-	-
20-20-5222 INVESTIGATIONS	1,835	1,176	764	3,000	3,000	218	3,000
20-20-5223 PROFESSIONAL DEVELOPMENT	14,275	15,460	12,205	25,000	25,000	23,840	25,000
20-20-5230 RADIO SERVICE	5,040	5,328	5,220	6,500	6,500	5,220	8,500
Total Contracts and Agreements	28,291	30,259	30,041	49,500	49,500	36,616	51,500
Materials and Supplies							
20-20-5301 OFFICE SUPPLIES	1,303	924	1,760	5,000	5,000	1,333	5,000
20-20-5303 PUBLIC EDUCATION/TRAINING MATERIA	1,148	4,320	10,499	20,000	20,000	12,049	15,000
20-20-5307 INVESTIGATION SUPPLIES	-	636	13,861	3,000	3,000	1,739	3,000
20-20-5309 UNIFORMS/APPAREL	-	3,630	53,491	10,000	10,000	5,762	10,000
20-20-5314 COMPUTER/TECHNOLOGY EQUIPMENT	17,240	24,623	2,789	10,000	10,000	10,246	10,000
20-20-5315 COMPUTER SOFTWARE/LICENSE	14,619	11,235	28,501	80,000	80,000	82,856	82,000
20-20-5316 REPAIR/MAINTENANCE - EQUIPMENT	2,722	2,405	2,650	500	500	58	500
20-20-5317 EQUIPMENT RENTALS	2,376	12,876	57,192	110,000	110,000	92,329	35,000
20-20-5319 REPAIR/MAINTENANCE - VEHICLES	4,815	-	-	-	-	-	25,000
20-20-5328 MINOR TOOLS/EQUIPMENT	3,847	4,648	775	25,000	25,000	17,458	25,000
20-20-5330 MISCELLANEOUS	949	916	1,000	1,000	1,000	654	-
Total Materials and Supplies	49,019	66,214	172,519	264,500	264,500	224,484	210,500
Specialized Services							
20-20-5415 COMMUNITY OUTREACH	-	-	-	-	-	-	5,000
Specialized Services	-	-	-	-	-	-	5,000
Capital Outlays							
20-20-5650 VEHICLES/MACHINERY - CIP	76,090	65,662	38,188	150,000	150,000	126,566	84,000
Total Capital Outlays	76,090	65,662	38,188	150,000	150,000	126,566	84,000
Total Crime Control and Prevention District Fund Expenditures	155,814	207,866	373,283	556,000	547,500	459,627	737,663
Net Revenues over (Expenditures)							
	100,460	140,689	101,172	(181,000)	(172,500)	6,997	(337,663)
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	468,779	609,468	710,639	529,639	538,139	717,636	379,973
Less - Emergency Reserve (25% Expenses)	38,953	51,966	93,321	139,000	136,875	114,907	184,416
Unencumbered Fund Balance	429,826	557,501	617,319	390,639	401,264	602,730	195,558

CITY OF IOWA COLONY, TEXAS

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FISCAL YEAR 2026-27 PROPOSED BUDGET

Police Seizure and Forfeiture Fund

Fund Balance - Beginning	-	1,585	1,585	1,585	1,585	1,585	1,585
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Police Seizure and Forfeiture Fund Revenues							
Fines and Fees							
21-4215 ASSET FORFEITURE	1,585	-	-	-	-	-	-
Total Fines and Fees	1,585	-	-	-	-	-	-
Total Police Seizure and Forfeiture Fund Revenues	1,585	-	-	-	-	-	-
Police Seizure and Forfeiture Fund Expenditures							
Materials and Supplies							
21-20-5307 INVESTIGATION SUPPLIES	-	-	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-	-	-
Total Police Seizure and Forfeiture Fund Expenditures	-	-	-	-	-	-	-
Net Revenues over (Expenditures)	1,585	-	-	-	-	-	-
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	1,585	1,585	1,585	1,585	1,585	1,585	1,585
Less - Emergency Reserve (25% Expenses)	-	-	-	-	-	-	-
Unencumbered Fund Balance	1,585	1,585	1,585	1,585	1,585	1,585	1,585

The police seizure and forfeiture fund has been set up to account for any revenues received from the Brazoria County District Attorney's office or any other parties where money or property has been seized from criminal activities. The Police Department may spend this money on items allowed by state statute when funds are sufficient. Spending is usually for goods or services that are needed which may not be provided for in the General Fund or the CCPD Fund.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Public Safety Grants Fund

Fund Balance - Beginning	1,143	1,746	22,522	25,557	25,557	25,557	(206,827)
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Public Safety Grants Fund Revenues							
Grants							
36-4803 GRANT - STATE AND FEDERAL	34,864	19,765	49,599	125,000	125,000	(47,432)	-
36-4804 GRANT - GOVERNOR BODY ARMOR	-	1,640	-	-	-	6,587	-
Total Grants	34,864	21,405	49,599	125,000	125,000	(40,845)	-
Total Public Safety Grants Fund Revenues	34,864	21,405	49,599	125,000	125,000	(40,845)	-
Public Safety Grants Fund Expenditures							
Personnel and Benefits							
36-20-5101 SALARIES - FULL TIME	-	-	29,609	120,000	120,000	127,320	134,701
36-20-5104 SALARIES - OVERTIME	-	-	4,914	3,000	3,000	6,109	3,000
36-20-5106 FICA EXPENSE	-	-	2,575	10,000	10,000	10,087	10,539
36-20-5107 TMRS EXPENSE	-	-	3,797	20,000	20,000	14,733	14,052
36-20-5108 INSURANCE BENEFITS	-	-	5,249	30,000	30,000	21,921	27,347
36-20-5109 WORKERS' COMP	-	-	-	8,000	8,000	-	3,524
36-20-5110 TWC UNEMPLOYMENT INSURANCE	-	-	44	1,000	1,000	450	376
36-20-5115 LONGEVITY PAY	-	-	-	-	-	-	60
36-20-5117 CERTIFICATION/EDUCATION	-	-	-	-	-	503	-
Total Personnel and Benefits	-	-	46,188	192,000	192,000	181,123	193,599
Contracts and Agreements							
36-20-5223 TRAVEL/TRAINING	545	629	375	1,000	1,000	3,785	-
Total Contracts and Agreements	545	629	375	1,000	1,000	3,785	-
Materials and Supplies							
36-20-5309.001 RR BODY ARMOR/UNIFORMS	-	-	-	-	-	6,631	-
36-20-5328.004 BULLET RESIST SHIELD	33,716	-	-	-	-	-	-
Total Materials and Supplies	33,716	-	-	-	-	6,631	-
Total Public Safety Grants Fund Expenditures	34,261	629	46,563	193,000	193,000	191,539	193,599
Net Revenues over (Expenditures)	603	20,776	3,036	(68,000)	(68,000)	(232,384)	(193,599)
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	1,746	22,522	25,557	(42,443)	(42,443)	(206,827)	(400,426)
Less - Emergency Reserve (25% Expenses)	8,565	157	11,641	48,250	48,250	47,885	48,400
Unencumbered Fund Balance	(6,820)	22,364	13,917	(90,693)	(90,693)	(254,712)	(448,826)

The public safety grants fund has been set up to account for revenues received from various grants which are used for public safety expenses. The prevalent grant program currently is the Community Oriented Policing Services (COPS) funding for two police officers which supplements portions of their salaries and benefits. However, other grant programs are also included in the fund as they are public safety related.

GENERAL FUND PERSONNEL SCHEDULE	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Budget
Police Officer (COPS Grant)	0	0	1	2	2

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Parkland Fund

Fund Balance - Beginning	-	-	-	334,924	334,924	334,924	703,132
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Parkland Fund Revenues							
Licenses and Permits							
37-4807 PARKLAND - NEIGHBORHOOD	-	-	-	-	-	2,836	-
37-4808 PARKLAND - REGIONAL	-	-	334,924	255,000	255,000	365,372	300,000
Total Licenses and Permits	-	-	334,924	255,000	255,000	368,208	300,000
Total Parkland Fund Revenues	-	-	334,924	255,000	255,000	368,208	300,000
Parkland Fund Expenditures							
Capital Outlays							
37-10-5323 PARK IMPROVEMENTS	-	-	-	-	-	-	-
Total Capital Outlays	-	-	-	-	-	-	-
Total Parkland Expenditures	-	-	-	-	-	-	-
Net Revenues over (Expenditures)	-	-	334,924	255,000	255,000	368,208	300,000
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	-	-	334,924	589,924	589,924	703,132	1,003,132
Less - Emergency Reserve (25% Expenses)	-	-	-	-	-	-	-
Unencumbered Fund Balance	-	-	334,924	589,924	589,924	703,132	1,003,132

The parkland fund has been set up to account for revenues paid for by developers to improve parks inside City limits. There are regional and neighborhood revenue streams, but the improvements are made to City parks that are open to citizens.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Municipal Court Technology Fund

Fund Balance - Beginning	970	11,448	20,357	30,522	30,522	30,522	31,536
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Court Technology Fund Revenues							
Fines and Fees							
40-4707 MC TECHNOLOGY FEE	10,478	9,068	10,165	10,000	10,000	1,014	1,000
Total Fines and Fees	10,478	9,068	10,165	10,000	10,000	1,014	1,000
Total Court Technology Fund Revenues	10,478	9,068	10,165	10,000	10,000	1,014	1,000
Court Technology Fund Expenditures							
Materials and Supplies							
40-25-5332 MC TECHNOLOGY EXPENSE	-	159	-	5,000	5,000	-	-
Total Materials and Supplies	-	159	-	5,000	5,000	-	-
Transfers-Out							
40-25-7042 XFER TO MC CONSOL FUND 42	-	-	-	-	-	-	32,536
Total Transfers-Out	-	-	-	-	-	-	32,536
Total Court Technology Fund Expenditures	-	159	-	5,000	5,000	-	32,536
Net Revenues over (Expenditures)	10,478	8,909	10,165	5,000	5,000	1,014	(31,536)
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	11,448	20,357	30,522	35,522	35,522	31,536	0
Less - Emergency Reserve (25% Expenses)	-	40	-	1,250	1,250	-	8,134
Unencumbered Fund Balance	11,448	20,317	30,522	34,272	34,272	31,536	(8,134)

The municipal court technology fund has been set up to account for fees collected by the municipal court that are assigned by state statutes. The fees collected can be used for specific purposes associated with the court to pay costs for upgrading or maintaining the technology, hardware, or software used for daily processing of citations.

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Item 17.

FISCAL YEAR 2026-27 PROPOSED BUDGET

Municipal Court Security Fund

Fund Balance - Beginning	9,219	22,036	33,064	45,625	45,625	45,625	46,844
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Court Security Fund Revenues							
Fines and Fees							
41-4708 MC SECURITY FEE	12,817	11,102	12,560	12,000	12,000	1,220	1,500
Total Fines and Fees	12,817	11,102	12,560	12,000	12,000	1,220	1,500
Total Court Security Fund Revenues	12,817	11,102	12,560	12,000	12,000	1,220	1,500
Court Security Fund Expenditures							
Materials and Supplies							
41-25-5333 MC SECURITY EXPENSE	-	73	-	5,000	5,000	-	-
Total Materials and Supplies	-	73	-	5,000	5,000	-	-
Transfers-Out							
41-25-7042 XFER TO MC CONSOL FUND 42	-	-	-	-	-	-	48,344
Total Transfers-Out	-	-	-	-	-	-	48,344
Total Court Security Fund Expenditures	-	73	-	5,000	5,000	-	48,344
Net Revenues over (Expenditures)	12,817	11,029	12,560	7,000	7,000	1,220	(46,844)
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	22,036	33,064	45,625	52,625	52,625	46,844	0
Less - Emergency Reserve (25% Expenses)	-	18	-	1,250	1,250	-	12,086
Unencumbered Fund Balance	22,036	33,046	45,625	51,375	51,375	46,844	(12,086)

The municipal court security fund has been set up to account for fees collected by the municipal court that are assigned by state statutes. The fees collected can be used for specific purposes associated with the court to pay costs for upgrading or maintaining the security measures surrounding the Municipal Court Department such as bailiff support or bullet-proof windows.

CITY OF IOWA COLONY, TEXAS

Item 17.

FISCAL YEAR 2026-27 PROPOSED BUDGET

Municipal Court Consolidated Security and Technology Fund

Fund Balance - Beginning	-	-	-	2,627	2,627	2,627	23,334
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Consolidated Security and Tech Fund Revenues							
Fines and Fees							
42-4710 MC SECURITY/TECHNOLOGY FEE	-	-	2,627	-	-	20,707	20,000
Total Fines and Fees	-	-	2,627	-	-	20,707	20,000
Transfers-In							
42-8040 XFER FROM MC TECH FUND 40	-	-	-	-	-	-	32,536
42-8041 XFER FROM MC SEC FUND 41	-	-	-	-	-	-	48,344
Total Transfers-In	-	-	-	-	-	-	80,880
Total Consolidated Security and Tech Fund Revenues	-	-	2,627	-	-	20,707	100,880
Consolidated Security and Tech Fund Expenditures							
Materials and Supplies							
42-25-5332 MC TECHNOLOGY EXPENSE	-	-	-	-	-	-	10,000
42-25-5333 MC SECURITY EXPENSE	-	-	-	-	-	-	10,000
Total Materials and Supplies	-	-	-	-	-	-	20,000
Total Consolidated Security and Tech Fund Expenditures	-	-	-	-	-	-	20,000
Net Revenues over (Expenditures)	-	-	2,627	-	-	20,707	80,880
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	-	-	2,627	2,627	2,627	23,334	104,214
Less - Emergency Reserve (25% Expenses)	-	-	-	-	-	-	5,000
Unencumbered Fund Balance	-	-	2,627	2,627	2,627	23,334	99,214

The municipal court consolidated security and technology fund has been set up to account for fees collected and expenses incurred from the former security fund and technology fund. The funds were combined by state legislation to provide greater freedom for smaller cities to spend the funds for larger expenditures that may have had to wait when the two funds were kept separate.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Local Youth Diversion Fund

Fund Balance - Beginning	-	-	-	-	-	-	-
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Local Youth Diversion Fund Revenues							
Fines and Fees							
43-4704 LOCAL TRUANCY PREVENTION	-	-	-	-	-	-	200
Total Fines and Fees	-	-	-	-	-	-	200
Transfers-In							
43-8010 XFER FROM GENERAL FUND 10	-	-	-	-	-	-	1,000
Total Transfers-In	-	-	-	-	-	-	1,000
Total Local Youth Diversion Fund Revenues	-	-	-	-	-	-	1,200
Local Youth Diversion Fund Expenditures							
Contracts and Agreements							
43-25-5206 PROFESSIONAL SERVICES	-	-	-	-	-	-	600
43-25-5229 CONTRACTUAL SERVICES	-	-	-	-	-	-	600
Total Materials and Supplies	-	-	-	-	-	-	1,200
Total Local Youth Diversion Fund Expenditures	-	-	-	-	-	-	1,200
Net Revenues over (Expenditures)	-	-	-	-	-	-	-
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	-	-	-	-	-	-	-
Less - Emergency Reserve (25% Expenses)	-	-	-	-	-	-	300
Unencumbered Fund Balance	-	-	-	-	-	-	(300)

The local youth diversion fund has been set up to account for fees collected by the municipal court that are assigned by state statutes. The fees collected can be used for specific purposes associated with the court such as setting up a teen court, initiating a counseling program, or having a juvenile court trained clerk to handle those specific cases.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Municipal Utility District (MUD) Payment Fund

Fund Balance - Beginning	-	-	-	-	-	-	-
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
MUD Payment Fund Revenues							
Transfers-In							
51-8010 XFER FROM GENERAL FUND 10	-	-	-	-	-	-	1,187,893
Total Transfers-In	-	-	-	-	-	-	1,187,893
Total MUD Payment Fund Revenues	-	-	-	-	-	-	1,187,893
MUD Payment Fund Expenditures							
Specialized Services							
51-10-5431 YEARLY PAYMENT - MUD 31	-	-	-	-	-	-	1,019,566
51-10-5492 YEARLY PAYMENT - MUD 92	-	-	-	-	-	-	168,327
Total Specialized Services	-	-	-	-	-	-	1,187,893
Total MUD Payment Fund Expenditures	-	-	-	-	-	-	1,187,893
Net Revenues over (Expenditures)	-	-	-	-	-	-	-
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	-	-	-	-	-	-	-
Less - Emergency Reserve (25% Expenses)	-	-	-	-	-	-	296,973
Unencumbered Fund Balance	-	-	-	-	-	-	(296,973)

The municipal utility district (MUD) payment fund has been set up to provide further transparency surrounding the property tax revenues that the City collects. Some of these revenues must be remitted to various MUDs due to agreements or contracts that the City may have in place. The agreement for MUD 31 is for the City to pay up to 70% of the maintenance and operation (M&O) taxes collected on properties located inside MUD 31. 70% is the maximum amount because the purpose of the payment is to assist MUD 31 with repayments of debt issued, and the City is only responsible for the lower amount of supplementing the bond payments or the 70%. The lower number for the current year is the bond supplementation. The payments to MUD 31 are made twice yearly and will continue until 2040. The agreement for MUD 92 has the City refund M&O tax revenue collected on properties located inside the boundaries of MUD 92. There is a gradual step down of amounts beginning at 100% and lowering by 25% until the agreement ends in 2038. The City only makes one payment to MUD 92 every year for the duration of the agreement.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Tax Increment Reinvestment Zone (TIRZ) Payment Fund

Fund Balance - Beginning	-	-	-	-	-	-	-
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
TIRZ Payment Fund Revenues							
Transfers-In							
55-8010 XFER FROM GENERAL FUND 10	-	-	-	-	-	-	3,649,985
Total Transfers-In	-	-	-	-	-	-	3,649,985
Total TIRZ Payment Fund Revenues	-	-	-	-	-	-	3,649,985
TIRZ Payment Fund Expenditures							
Specialized Services							
55-10-5455 YEARLY PAYMENT - TIRZ #2	-	-	-	-	-	-	3,649,985
Total Specialized Services	-	-	-	-	-	-	3,649,985
Total TIRZ Payment Fund Expenditures	-	-	-	-	-	-	3,649,985
Net Revenues over (Expenditures)	-	-	-	-	-	-	-
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	-	-	-	-	-	-	-
Less - Emergency Reserve (25% Expenses)	-	-	-	-	-	-	912,496
Unencumbered Fund Balance	-	-	-	-	-	-	(912,496)

The tax increment reinvestment zone (TIRZ) payment fund has been set up to provide further transparency surrounding the property and sales tax revenues that the City collects. As stated in the agreement signed in 2010 and updated in 2016, the City reinvests 70% of the total property tax revenue collected on property located inside the TIRZ. The agreement also states that 90% of sales tax collected is reinvested, but that is accounted for in the General Fund. The Brazoria County Assessor's Office provides a report of taxes paid inside the zone on a monthly basis. Using the reports, the City prepares two payments yearly for the amounts owed to the TIRZ. These payments are combined with County payments and sales tax revenue to support the operations of the Iowa Colony Development Authority (ICDA). The original agreement for the TIRZ stated that the duration of the agreement would be until the developer was reimbursed for \$65 million, or until the year 2050, whichever came first.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Iowa Colony Development Authority (ICDA) Operating Fund

Fund Balance - Beginning	1,033,027	234,580	951,902	372,459	372,459	372,459	881,284
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
ICDA General Operating Fund Revenues							
Sales and Use Taxes							
70-4111 SALES TAX - ICDA	15,619	-	-	-	-	-	15,000
Total Sales and Use Taxes	15,619	-	-	-	-	-	15,000
Ad Valorem Taxes							
70-4120 PROPERTY TAX - CURRENT	2,587,183	3,277,824	(1)	2,569,441	2,569,441	3,542,598	3,649,985
70-4145 PROPERTY TAX - COUNTY CONT	-	-	-	-	-	-	778,463
Total Ad Valorem Taxes	2,587,183	3,277,824	(1)	2,569,441	2,569,441	3,542,598	4,428,448
Other Sources							
70-4930 MISCELLANEOUS	(1,474,890)	-	723,968	-	-	-	-
Total Other Sources	(1,474,890)	-	723,968	-	-	-	-
Transfers-In							
70-8000 TRANSFER IN	873,604	495,101	0	-	-	479,378	-
Total Transfers-In	873,604	495,101	0	-	-	479,378	-
Total ICDA General Operating Fund Revenues	2,001,516	3,772,925	723,968	2,569,441	2,569,441	4,021,976	4,443,448

The Iowa Colony Development Authority (ICDA) operating fund has been set up to recognize revenues and expenditures associated with the operating board which coincides with the TIRZ #2 area. The sales tax and property tax revenue is used to fund the routine expenditures associated with overseeing the zone. Additional funds are used to pay off debt obligations that were issued repay the developers for projects that were completed inside the zone.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Iowa Colony Development Authority (ICDA) Operating Fund (cont.)

Fund Balance - Beginning	1,033,027	234,580	951,902	372,459	372,459	372,459	1,133,249
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
ICDA General Operating Fund Expenditures							
Contracts and Agreements							
70-10-5201 LEGAL SERVICES	20,873	4,131	(3,431)	-	-	3,723	5,000
70-10-5202 AUDIT SERVICES	-	-	11,000	-	-	15,000	15,000
70-10-5236 ADMIN FEES - CITY	638,279	843,143	956,550	-	-	1,040,279	1,094,996
70-10-5237 DEVELOPER REIMBURSEMENT	325,000	-	-	-	-	-	295,000
70-10-5700 ANNUAL DISCLOSURE	3,500	3,500	-	-	-	3,818	4,000
70-10-5701 BOOKKEEPING FEES	19,500	22,968	14,000	10,000	10,000	13,091	24,000
70-10-5702 CONSULTING SERVICES	11,458	3,967	8,992	10,000	10,000	3,903	7,500
70-10-5703 ARBITRAGE	2,250	5,200	3,300	10,000	10,000	3,300	5,000
70-10-5707 CITY SERVICES - POLICE	300,000	300,000	300,000	-	-	327,273	300,000
70-10-5710 ADMINISTRATIVE SERVICES	-	3,000	13,000	5,000	5,000	10,909	-
Total Contracts and Agreements	1,320,860	1,185,909	1,303,411	35,000	35,000	1,435,610	1,750,496
Materials and Supplies							
70-10-5301 PRINTING/OFFICE SUPPLIES	615	-	-	-	-	-	-
Total Materials and Supplies	615	-	-	-	-	-	-
Investments and Debt							
70-10-5705 DEBT SERVICE	1,478,488	1,869,693	0	1,798,609	1,798,609	2,427,318	-
Total Investments and Debt	1,478,488	1,869,693	0	1,798,609	1,798,609	2,427,318	-
Transfers-Out							
70-10-7072 XFER TO ICDA DEBT SVC FUND 72	-	-	-	-	-	-	2,692,952
Total Transfers-Out	-	-	-	-	-	-	2,692,952
Total ICDA General Operating Fund Expenditures	2,799,963	3,055,603	1,303,411	1,833,609	1,833,609	3,862,928	4,443,448
Net Revenues over (Expenditures)	(798,447)	717,322	(579,443)	735,832	735,832	760,790	-
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	234,580	951,902	372,459	1,108,291	1,108,291	1,133,249	1,133,249
Less - Emergency Reserve (25% Expenses)	699,991	763,901	325,853	458,402	458,402	965,732	1,110,862
Unencumbered Fund Balance	(465,411)	188,001	46,606	649,889	649,889	167,517	22,387

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Iowa Colony Development Authority (ICDA) Capital Projects Fund

Fund Balance - Beginning	448	4,794	(12,285)	(29,546)	(29,546)	(29,546)	(29,546)
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
ICDA Capital Projects Fund Revenues							
Other Sources							
71-4931 BOND ISSUE PROCEEDS	7,817,157	-	7,878,069	-	-	-	-
Total Other Sources	7,817,157	-	7,878,069	-	-	-	-
Total ICDA Capital Projects Fund Revenues	7,817,157	-	7,878,069	-	-	-	-
ICDA Capital Projects Fund Expenditures							
Contracts and Agreements							
71-10-5708 DEV AGREEMENT - INTEREST	1,557,585	-	1,351,155	-	-	-	-
71-10-5709 DEV AGREEMENT - PAYMENT	5,725,037	-	5,997,492	-	-	-	-
Total Contracts and Agreements	7,282,622	-	7,348,647	-	-	-	-
Investments and Debt							
71-10-5510 BOND ISSUE COST	551,614	-	546,683	-	-	-	-
Total Investments and Debt	551,614	-	546,683	-	-	-	-
Total ICDA Capital Projects Fund Expenditures	7,834,236	-	7,895,330	-	-	-	-
Net Revenues over (Expenditures)	(17,079)	-	(17,261)	-	-	-	-
Fund Balance Adjustment	21,425	(17,079)	-	-	-	-	-
Fund Balance - Ending	4,794	(12,285)	(29,546)	(29,546)	(29,546)	(29,546)	(29,546)
Less - Emergency Reserve (25% Expenses)	1,958,559	-	1,973,832	-	-	-	-
Unencumbered Fund Balance	(1,953,765)	(12,285)	(2,003,378)	(29,546)	(29,546)	(29,546)	(29,546)

The Iowa Colony Development Authority (ICDA) capital projects fund has been set up to recognize revenues and expenditures associated with the sale of bonds by the ICDA which have been used to repay the developers for projects completed. These projects were listed when the TIRZ agreement was signed and most have been completed with the ICDA reimbursing the developers directly when the bond proceeds have been received.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Iowa Colony Development Authority (ICDA) Debt Service Fund

Fund Balance - Beginning		2,055,084	2,900,169	2,513,793	3,553,753	3,553,753	3,553,753	2,810,031
		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
ICDA Debt Service Fund Revenues								
Interest								
72-4910	INTEREST INCOME	64,016	102,365	83,699	-	-	66,879	70,000
Total Interest		64,016	102,365	83,699	-	-	66,879	70,000
Other Sources								
72-4931	BOND ISSUE PROCEEDS	192,843	(0)	121,931	7,947,718	7,947,718	-	-
72-4932	PLEDGED REVENUE	1,466,880	1,374,593	3,151,453	2,758,855	2,758,855	1,947,940	-
Total Other Sources		1,659,723	1,374,592	3,273,384	10,706,573	10,706,573	1,947,940	-
Transfers-In								
72-8000	TRANSFER IN	1,478,488	-	-	-	-	-	-
72-8070	XFER FROM ICDA GEN FUND 70	-	-	-	-	-	-	2,692,952
Total Transfers-In		1,478,488	-	-	-	-	-	2,692,952
Total ICDA Debt Service Fund Revenues		3,202,227	1,476,958	3,357,083	10,706,573	10,706,573	2,014,820	2,762,952
ICDA Debt Service Fund Expenditures								
Materials and Supplies								
72-10-5330	MISCELLANEOUS	5,618	22,857	7,890	10,890	10,890	19,091	-
Total Materials and Supplies		5,618	22,857	7,890	10,890	10,890	19,091	-
Investments and Debt								
72-10-5502	BOND PRINCIPAL	570,000	645,000	840,000	1,167,527	1,167,527	1,055,000	1,100,000
72-10-5504	AGENT FEES	-	-	-	-	-	-	20,000
72-10-5510	BOND ISSUANCE COST	11,040	-	(0)	7,822,787	7,822,787	-	-
72-10-5511	BOND INTEREST	896,880	1,195,476	1,469,234	1,141,706	1,141,706	1,684,450	1,642,952
Total Investments and Debt		1,477,920	1,840,476	2,309,233	10,132,020	10,132,020	2,739,450	2,762,952
Transfers-Out								
72-10-5706	TRANSFER TO OPERATING FUND	873,604	-	-	-	-	-	-
Total Transfers-Out		873,604	-	-	-	-	-	-
Total ICDA Debt Service Fund Expenditures		2,357,142	1,863,333	2,317,124	10,142,911	10,142,911	2,758,541	2,762,952
Net Revenues over (Expenditures)		845,085	(386,376)	1,039,959	563,662	563,662	(743,722)	-
Fund Balance Adjustment		-	-	-	-	-	-	-
Fund Balance - Ending		2,900,169	2,513,793	3,553,753	4,117,415	4,117,415	2,810,031	2,810,031
Less - Emergency Reserve (25% Expenses)		589,286	465,833	579,281	2,535,728	2,535,728	689,635	690,738
Unencumbered Fund Balance		2,310,884	2,047,960	2,974,472	1,581,688	1,581,688	2,120,396	2,119,293

The Iowa Colony Development Authority (ICDA) debt service fund has been set up to account for the bond principal and interest payments made by the ICDA board to pay down the issued debt for the repayment of the developers for projects completed inside the zone.

PROPRIETARY FUNDS

Proprietary funds can be divided into two categories. Enterprise funds are used to account for operations that provide goods or services to the public on a user-charge basis, like private businesses. Examples of these types of funds can include water/wastewater utilities, sanitation services or EMS services. Internal service funds are the second category of proprietary funds. These funds are used to account for financing goods or services provided by one department to other departments on a cost-reimbursement basis.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Utility Fund

Department Description

To supply potable and palatable water as well as supply reliable sanitary sewer service in all weather. The utility department will be proactive in dealing with maintenance issues within distribution, collection, treatment, and production facilities, while continually providing the residents, businesses, and visitors of Iowa Colony prompt and courteous service.

Fund Balance - Beginning		-	5,329,955	28,139,102	76,376,270	76,376,270	76,376,270	77,571,591
		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Utility Fund Revenues								
Licenses and Permits								
60-4504	METER/TAP/ENDPOINT FEES	-	-	1,691,126	1,800,000	1,800,000	1,401,990	1,400,000
60-4505	WATER SERVICE PERMIT FEES	-	2,122	283,684	250,000	250,000	223,178	300,000
60-4508	WATER SERVICE INSPECTION FEES	-	106,442	597,133	600,000	600,000	448,375	500,000
60-4509	WATER SERVICE PLAN REVIEW FEES	-	-	25,148	25,000	25,000	10,920	20,000
Total Licenses and Permits		-	108,564	2,597,091	2,675,000	2,675,000	2,084,464	2,220,000
Franchise/ROW Fees								
60-4604	FRANCHISE FEES S.I.	-	29,753	14,472	-	-	(31,601)	-
Total Franchise/ROW Fees		-	29,753	14,472	-	-	(31,601)	-
Service Accounts								
60-4507	SOLID WASTE COLLECTION	-	183,181	1,045,945	2,000,000	2,000,000	1,224,658	-
60-4901	PENALTY/INTEREST S.I.	-	10,862	101,490	65,000	65,000	129,733	110,000
60-4903	GREASE TRAP FEES S.I.	-	612	20,666	15,000	15,000	24,702	20,000
60-4904	SVC TRANSFER FEES S.I.	-	6,190	51,137	40,000	40,000	42,823	40,000
60-4905	WATER SERVICE S.I.	-	467,890	2,077,191	1,500,000	1,500,000	2,087,258	2,000,000
60-4906	SEWER SERVICE S.I.	-	294,800	1,270,455	1,200,000	1,200,000	1,231,952	1,200,000
60-4907	MISC SERVICES S.I.	-	12,394	86,030	60,000	60,000	97,377	90,000
60-4920	RECONNECT/DISCONNECT FEES S.I.	-	5,020	34,858	30,000	30,000	48,844	40,000
60-4921	SEWER INSPECT FEES S.I.	-	259	720	1,200	1,200	334	750
60-4922	TAP CONNECT FEES S.I.	-	7,240	151,322	250,000	250,000	-	-
60-4923	BACKFLOW INSPECT FEES S.I.	-	525	-	-	-	161	500
60-4924	BUILDER INSPECT FEES S.I.	-	150	-	-	-	-	-
60-4925	CUSTOMER INSPECT FEES S.I.	-	175	4,315	5,000	5,000	379	1,000
60-4927	METER RENTAL/LEASE S.I.	-	2,941	15,237	15,000	15,000	15,964	15,000
60-4928	PLAN REVIEW S.I.	-	400	-	-	-	-	-
60-4929	INSPECT FEES S.I.	-	110	2,420	5,000	5,000	-	-
Total Service Accounts		-	992,749	4,861,786	5,186,200	5,186,200	4,904,184	3,517,250
Interest								
60-4910	INTEREST INCOME	-	397	19,816	15,000	15,000	35,277	10,000
Total Interest		-	397	19,816	15,000	15,000	35,277	10,000
Other Sources								
60-4911	MISCELLANEOUS INCOME	-	2,812	68,921	85,000	85,000	42,082	-
60-4950	CAP CONTRIBUTIONS - UTIL	-	22,351,043	45,862,835	-	-	-	-
60-4951	CAP CONTRIBUTIONS - GOV	-	-	1,398,652	-	-	-	-
Total Other Sources		-	22,353,855	47,330,408	85,000	85,000	42,082	-
Total Utility Fund Revenues		-	23,485,319	54,823,574	7,961,200	7,961,200	7,034,406	5,747,250

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Utility Fund (cont.)

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Utility Fund Expenditures								
Contracts and Agreements								
60-60-5201	LEGAL SERVICES	-	-	-	25,000	25,000	-	15,000
60-60-5202	AUDIT SERVICES	-	-	-	35,000	35,000	-	15,000
60-60-5206	PROFESSIONAL SERVICES	-	19,183	54,252	65,000	65,000	10,243	40,000
60-60-5208	ENGINEERING SERVICES	-	19,266	338,603	325,000	325,000	(173,307)	100,000
60-60-5211	BANK FEES	-	205	613	1,000	1,000	1,332	1,250
60-60-5229	CONTRACTUAL SERVICES	-	152,390	33,326	2,810,200	2,810,200	306,145	350,000
60-60-5240	PERMIT ASSESSMENT FEES	-	-	10,352	50,000	50,000	22,703	40,000
60-60-5242	SLUDGE HAULING	-	27,784	100,204	300,000	300,000	67,285	125,000
60-60-5336	OPERATOR FEES	-	-	779,942	-	-	946,684	960,000
60-60-5337	WATER INSPECTIONS	-	-	274,668	-	-	272,335	300,000
60-60-5338	WATER TAP CONNECTIONS	-	-	540,729	-	-	409,804	450,000
60-60-5339	MAINTENANCE/REPAIRS - ROUTINE	-	-	1,287,324	-	-	1,708,774	1,668,500
60-60-5340	WATER TRANSFER FEES	-	-	55,921	-	-	56,870	60,000
60-60-5341	PLAN REVIEW SI ENV	-	-	-	-	-	2,400	-
Total Contracts and Agreements		-	218,828	3,475,935	3,611,200	3,611,200	3,631,267	4,124,750
Materials and Supplies								
60-60-5301	OFFICE SUPPLIES	-	7,620	51,525	50,000	50,000	65,525	55,000
60-60-5310	POSTAGE	-	2,803	4,394	8,000	8,000	5,808	7,500
60-60-5311	REPAIR/MAINTENANCE - BUILDINGS	-	121,256	14,145	20,000	20,000	15,598	20,000
60-60-5334	LABORATORY EXPENSE	-	9,185	167,338	150,000	150,000	(19,172)	75,000
60-60-5335	CHEMICALS	-	28,587	89,200	150,000	150,000	100,563	125,000
Total Materials and Supplies		-	169,450	326,602	378,000	378,000	168,322	282,500
Specialized Services								
60-60-5401	UTILITIES - ELECTRICITY	-	44,009	341,908	400,000	400,000	354,170	350,000
60-60-5403	UTILITIES - TELEPHONE	-	807	3,260	5,000	5,000	1,750	5,000
60-60-5405	INSURANCE - LIABILITY/PROPERTY	-	359	51,702	100,000	100,000	86,810	125,000
60-60-5412	UTILITIES - NATURAL GAS	-	-	2,006	10,000	11,000	5,564	10,000
60-60-5414	SOLID WASTE COLLECTION S.I.	-	69,692	928,466	2,000,000	2,000,000	1,506,955	-
60-60-5416	SOLID WASTE ADMIN FEE	-	-	-	-	-	83,082	-
Total Specialized Services		-	114,867	1,327,342	2,515,000	2,516,000	2,038,331	490,000
Capital Outlays								
60-60-5998	DEPRECIATION EXPENSE - SEWER	-	-	788,898	-	-	-	-
60-60-5999	DEPRECIATION EXPENSE	-	173,027	667,628	-	-	-	-
Total Capital Outlays		-	173,027	1,456,526	550,000	550,000	-	-
Transfers-Out								
60-60-7030	XFER TO DEBT SERVICE FUND 30	-	-	-	-	-	-	300,000
60-60-7061	XFER TO UTIL CAP PROJ FUND 61	-	-	-	-	-	-	550,000
Total Transfers-Out		-	-	-	-	-	-	850,000
Total Utility Fund Expenditures		-	676,172	6,586,405	7,509,200	7,509,200	5,839,085	5,747,250
Net Revenues over (Expenditures)								
Net Revenues over (Expenditures)		-	22,809,147	48,237,168	452,000	452,000	1,195,321	-
Fund Balance Adjustment		-	-	-	-	-	-	-
Fund Balance - Ending		-	28,139,102	76,376,270	76,828,270	76,828,270	77,571,591	77,571,591
Less - Emergency Reserve (25% Expenses)		-	169,043	1,646,601	1,877,300	1,877,300	1,459,771	1,436,813
Unencumbered Fund Balance		-	27,970,058	74,729,669	74,950,970	74,950,970	76,111,820	76,134,779

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Sanitation Fund

Department Description

To provide solid waste and recycling services to the residents and businesses of the City of Iowa Colony.

Fund Balance - Beginning	-	-	-	-	-	-	-
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Solid Waste Fund Revenues							
Service Accounts							
65-4507 SOLID WASTE COLLECTION	-	-	-	-	-	-	2,866,060
Total Service Accounts	-	-	-	-	-	-	2,866,060
Interest							
65-4910 INTEREST INCOME	-	-	-	-	-	-	1,000
Total Interest	-	-	-	-	-	-	1,000
Transfers-In							
65-8060 XFER FROM UTILITY FUND 60	-	-	-	-	-	-	-
Total Transfers-In	-	-	-	-	-	-	-
Total Solid Waste Fund Revenues	-	-	-	-	-	-	2,867,060
Solid Waste Fund Expenditures							
Specialized Services							
65-60-5414 SOLID WASTE COLLECTION S.I.	-	-	-	-	-	-	2,575,704
65-60-5416 SOLID WASTE ADMIN FEE	-	-	-	-	-	-	291,356
Total Specialized Services	-	-	-	-	-	-	2,867,060
Total Solid Waste Fund Expenditures	-	-	-	-	-	-	2,867,060
Net Revenues over (Expenditures)	-	-	-	-	-	-	-
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	-	-	-	-	-	-	-
Less - Emergency Reserve (25% Expenses)	-	-	-	-	-	-	716,765
Unencumbered Fund Balance	-	-	-	-	-	-	(716,765)

CITY OF IOWA COLONY, TEXAS

Item 17.

FISCAL YEAR 2026-27 PROPOSED BUDGET

Computer Replacement Fund

Fund Balance - Beginning	-	-	-	-	-	-	-
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Computer Replacement Fund Revenues							
Interest							
49-4910 INTEREST INCOME	-	-	-	-	-	-	-
Total Interest	-	-	-	-	-	-	-
Transfers-In							
49-8010 XFER FROM GENERAL FUND 10	-	-	-	-	-	-	10,000
Total Transfers-In	-	-	-	-	-	-	10,000
Total Computer Replacement Fund Revenues	-	-	-	-	-	-	10,000
Computer Replacement Fund Expenditures							
Contracts and Agreements							
49-10-5206 PROFESSIONAL SERVICES	-	-	-	-	-	-	-
Total Contracts and Agreements	-	-	-	-	-	-	-
Materials and Supplies							
49-10-5314 COMPUTER/TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	10,000
49-10-5315 COMPUTER SOFTWARE/LICENSE	-	-	-	-	-	-	-
49-10-5317 EQUIPMENT RENTALS	-	-	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-	-	10,000
Total Computer Replacement Fund Expenditures	-	-	-	-	-	-	10,000
Net Revenues over (Expenditures)	-	-	-	-	-	-	-
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	-	-	-	-	-	-	-
Less - Emergency Reserve (25% Expenses)	-	-	-	-	-	-	2,500
Unencumbered Fund Balance	-	-	-	-	-	-	(2,500)

The computer replacement fund has been set up as an internal service fund to account for purchases of equipment and computers for the City. The IT department oversees these purchases, but this fund is set up so that each department can contribute a fair share of the expenditures. The IT department can more easily track the purchases while using funds specifically allocated for replacement equipment.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Vehicle Replacement Fund

Fund Balance - Beginning		250,000	286,622	214,672	97,530	97,530	97,530	142,847
		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Vehicle Replacement Fund Revenues								
Interest								
50-4910 INTEREST INCOME		-	16,901	15,484	13,000	13,000	13,654	-
Total Interest		-	16,901	15,484	13,000	13,000	13,654	-
Other Sources								
50-4000 SALE OF FIXED ASSETS		-	-	-	-	-	31,664	-
Total Other Sources		-	-	-	-	-	31,664	-
Transfers-In								
50-8000 TRANSFER IN		77,000	112,000	-	255,000	255,000	-	-
50-8010 XFER FROM GENERAL FUND 10		-	-	-	-	-	-	159,200
Total Transfers-In		77,000	112,000	-	255,000	255,000	-	159,200
Total Vehicle Replacement Fund Revenues		77,000	128,901	15,484	268,000	268,000	45,318	159,200
Vehicle Replacement Fund Expenditures								
Materials and Supplies								
50-10-5319 REPAIR/MAINTENANCE - VEHICLES		-	5,810	3,513	-	-	-	-
Total Materials and Supplies		-	5,810	3,513	-	-	-	-
Capital Outlays								
50-10-5650 VEHICLES/MACHINERY - CIP		40,378	195,041	129,113	100,000	100,000	-	159,200
Total Capital Outlays		40,378	195,041	129,113	100,000	100,000	-	159,200
Total Vehicle Replacement Fund Expenditures		40,378	200,851	132,626	100,000	100,000	-	159,200
Net Revenues over (Expenditures)		36,622	(71,950)	(117,142)	168,000	168,000	45,318	-
Fund Balance Adjustment		-	-	-	-	-	-	-
Fund Balance - Ending		286,622	214,672	97,530	265,530	265,530	142,847	142,847
Less - Emergency Reserve (25% Expenses)		10,094	50,213	33,157	25,000	25,000	-	39,800
Unencumbered Fund Balance		276,528	164,459	64,373	240,530	240,530	142,847	103,047

The vehicle replacement fund has been set up as an internal service fund to account for equipment and vehicle purchases or leases for all departments in the City. Each department that uses vehicles and equipment that operates as a vehicle will contribute. The expenditures for all vehicles purchased or leased will be paid from this fund for easier record-keeping.

DEBT SERVICE

Debt service funds are used to account for the payment of principal and interest on all general obligation bonds and other long-term debt of the City. The primary sources of revenue for debt service are either property taxes or excess fee revenue from proprietary funds. Each bond sale has a schedule of principal and interest payments provided until the bonds reach maturity.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Debt Service Fund

Fund Balance - Beginning		73,898	(80,581)	494,010	1,201,262	1,201,262	1,201,262	1,174,216
		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Debt Service (General) Fund Revenues								
Ad Valorem Taxes								
30-4120 PROPERTY TAX - CURRENT		1,476,126	1,564,251	1,696,882	1,650,177	1,650,177	1,426,584	-
30-4121 PROPERTY TAX - DELINQUENT		-	-	-	-	-	-	-
Total Ad Valorem Taxes		1,476,126	1,564,251	1,696,882	1,650,177	1,650,177	1,426,584	-
Other Sources								
30-4141 PUBLIC SAFETY DEBT CONTRIBUTION		-	-	-	-	-	-	300,000
Total Other Sources		-	-	-	-	-	-	300,000
Transfers-In								
30-8010 XFER FROM GENERAL FUND 10		-	-	-	-	-	-	1,301,354
30-8060 XFER FROM UTILITY FUND 60		-	-	-	-	-	-	300,000
30-8062 XFER FROM 2025 PROJ FUND 62		-	-	-	-	-	-	300,000
Total Transfers-In		-	-	-	-	-	-	1,901,354
Total Debt Service (General) Fund Revenues		1,476,126	1,564,251	1,696,882	1,650,177	1,650,177	1,426,584	2,201,354
Debt Service (General) Fund Expenditures								
Investments and Debt								
30-10-5501 DEBT - PRINCIPAL		440,000	330,000	345,000	400,000	400,000	355,000	375,000
30-10-5504 AGENT FEES		750	750	-	1,000	1,000	1,500	1,500
30-10-5511 BOND INTEREST		195,052	-	-	-	-	-	-
30-10-5513 DEBT - INTEREST		350,565	658,910	644,630	-	1,249,177	1,097,131	1,824,854
30-10-5520 DEBT ADJUSTMENT - TIRZ		-	-	-	1,306,560	1,306,560	-	-
Total Investments and Debt		986,367	989,660	989,630	1,707,560	2,956,737	1,453,631	2,201,354
Total Debt Service (General) Fund Expenditures		986,367	989,660	989,630	1,707,560	2,956,737	1,453,631	2,201,354
Net Revenues over (Expenditures)		489,759	574,591	707,252	(57,383)	(1,306,560)	(27,046)	-
Fund Balance Adjustment		(644,238)	-	-	-	-	-	-
Fund Balance - Ending		(80,581)	494,010	1,201,262	1,143,879	(105,298)	1,174,216	1,174,216
Less - Emergency Reserve (25% Expenses)		246,592	247,415	247,408	426,890	739,184	363,408	550,339
Unencumbered Fund Balance		(327,173)	246,595	953,855	716,989	(844,482)	810,808	623,877

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Long-Term Debt Principal Balances at End-of-Year (General)

	2020 CO (DEBT)	2022 CO (DEBT)	2025 CO (DEBT)	TOTAL
9/30/2026	\$ 790,000	\$ 11,965,000	\$ 27,130,000	\$ 39,885,000
9/30/2027	\$ 710,000	\$ 11,670,000	\$ 27,130,000	\$ 39,510,000
9/30/2028	\$ 630,000	\$ 11,360,000	\$ 26,650,000	\$ 38,640,000
9/30/2029	\$ 545,000	\$ 11,040,000	\$ 26,145,000	\$ 37,730,000
9/30/2030	\$ 460,000	\$ 10,700,000	\$ 25,615,000	\$ 36,775,000
9/30/2031	\$ 370,000	\$ 10,345,000	\$ 25,060,000	\$ 35,775,000
9/30/2032	\$ 280,000	\$ 9,975,000	\$ 24,475,000	\$ 34,730,000
9/30/2033	\$ 190,000	\$ 9,580,000	\$ 23,860,000	\$ 33,630,000
9/30/2034	\$ 95,000	\$ 9,170,000	\$ 23,210,000	\$ 32,475,000
9/30/2035	\$ -	\$ 8,740,000	\$ 22,530,000	\$ 31,270,000
9/30/2036	\$ -	\$ 8,190,000	\$ 21,815,000	\$ 30,005,000
9/30/2037	\$ -	\$ 7,615,000	\$ 21,065,000	\$ 28,680,000
9/30/2038	\$ -	\$ 7,010,000	\$ 20,275,000	\$ 27,285,000
9/30/2039	\$ -	\$ 6,375,000	\$ 19,445,000	\$ 25,820,000
9/30/2040	\$ -	\$ 5,705,000	\$ 18,575,000	\$ 24,280,000
9/30/2041	\$ -	\$ 5,005,000	\$ 17,665,000	\$ 22,670,000
9/30/2042	\$ -	\$ 4,270,000	\$ 16,720,000	\$ 20,990,000
9/30/2043	\$ -	\$ 3,495,000	\$ 15,730,000	\$ 19,225,000
9/30/2044	\$ -	\$ 2,685,000	\$ 14,700,000	\$ 17,385,000
9/30/2045	\$ -	\$ 1,835,000	\$ 13,625,000	\$ 15,460,000
9/30/2046	\$ -	\$ 940,000	\$ 12,510,000	\$ 13,450,000
9/30/2047	\$ -	\$ -	\$ 11,345,000	\$ 11,345,000
9/30/2048	\$ -	\$ -	\$ 10,130,000	\$ 10,130,000
9/30/2049	\$ -	\$ -	\$ 8,865,000	\$ 8,865,000
9/30/2050	\$ -	\$ -	\$ 7,540,000	\$ 7,540,000
9/30/2051	\$ -	\$ -	\$ 6,160,000	\$ 6,160,000
9/30/2052	\$ -	\$ -	\$ 4,715,000	\$ 4,715,000
9/30/2053	\$ -	\$ -	\$ 3,210,000	\$ 3,210,000
9/30/2054	\$ -	\$ -	\$ 1,640,000	\$ 1,640,000

Certificate of Obligation – Series 2020
Purchase of 47 Acres of Land

	PRINCIPAL	INTEREST	TOTAL
10/01/2026		\$ 8,058.00	\$ 8,058.00
04/01/2027	\$ 80,000.00	\$ 8,058.00	\$ 88,058.00
10/01/2027		\$ 7,242.00	\$ 7,242.00
04/01/2028	\$ 80,000.00	\$ 7,242.00	\$ 87,242.00
10/01/2028		\$ 6,426.00	\$ 6,426.00
04/01/2029	\$ 85,000.00	\$ 6,426.00	\$ 91,426.00
10/01/2029		\$ 5,559.00	\$ 5,559.00
04/01/2030	\$ 85,000.00	\$ 5,559.00	\$ 90,559.00
10/01/2030		\$ 4,692.00	\$ 4,692.00
04/01/2031	\$ 90,000.00	\$ 4,692.00	\$ 94,692.00
10/01/2031		\$ 3,774.00	\$ 3,774.00
04/01/2032	\$ 90,000.00	\$ 3,774.00	\$ 93,774.00
10/01/2032		\$ 2,856.00	\$ 2,856.00
04/01/2033	\$ 90,000.00	\$ 2,856.00	\$ 92,856.00
10/01/2033		\$ 1,938.00	\$ 1,938.00
04/01/2034	\$ 95,000.00	\$ 1,938.00	\$ 96,938.00
10/01/2034		\$ 969.00	\$ 969.00
04/01/2035	\$ 95,000.00	\$ 969.00	\$ 95,969.00

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Certificate of Obligation – Series 2022
S&P Rating - AA Moody's Rating - A1
Construction of Public Safety Building

	PRINCIPAL	INTEREST	TOTAL
10/01/2026		\$ 299,125.00	\$ 299,125.00
04/01/2027	\$ 295,000.00	\$ 299,125.00	\$ 594,125.00
10/01/2027		\$ 291,750.00	\$ 291,750.00
04/01/2028	\$ 310,000.00	\$ 291,750.00	\$ 601,750.00
10/01/2028		\$ 284,000.00	\$ 284,000.00
04/01/2029	\$ 320,000.00	\$ 284,000.00	\$ 604,000.00
10/01/2029		\$ 276,000.00	\$ 276,000.00
04/01/2030	\$ 340,000.00	\$ 276,000.00	\$ 616,000.00
10/01/2030		\$ 267,500.00	\$ 267,500.00
04/01/2031	\$ 355,000.00	\$ 267,500.00	\$ 622,500.00
10/01/2031		\$ 258,625.00	\$ 258,625.00
04/01/2032	\$ 370,000.00	\$ 258,625.00	\$ 628,625.00
10/01/2032		\$ 249,375.00	\$ 249,375.00
04/01/2033	\$ 395,000.00	\$ 249,375.00	\$ 644,375.00
10/01/2033		\$ 239,500.00	\$ 239,500.00
04/01/2034	\$ 410,000.00	\$ 239,500.00	\$ 649,500.00
10/01/2034		\$ 229,250.00	\$ 229,250.00
04/01/2035	\$ 430,000.00	\$ 229,250.00	\$ 659,250.00
10/01/2035		\$ 218,500.00	\$ 218,500.00
04/01/2036	\$ 550,000.00	\$ 218,500.00	\$ 768,500.00
10/01/2036		\$ 204,750.00	\$ 204,750.00
04/01/2037	\$ 575,000.00	\$ 204,750.00	\$ 779,750.00
10/01/2037		\$ 190,375.00	\$ 190,375.00
04/01/2038	\$ 605,000.00	\$ 190,375.00	\$ 795,375.00
10/01/2038		\$ 175,250.00	\$ 175,250.00
04/01/2039	\$ 635,000.00	\$ 175,250.00	\$ 810,250.00
10/01/2039		\$ 159,375.00	\$ 159,375.00
04/01/2040	\$ 670,000.00	\$ 159,375.00	\$ 829,375.00
10/01/2040		\$ 142,625.00	\$ 142,625.00
04/01/2041	\$ 700,000.00	\$ 142,625.00	\$ 842,625.00
10/01/2041		\$ 125,125.00	\$ 125,125.00
04/01/2042	\$ 735,000.00	\$ 125,125.00	\$ 860,125.00
10/01/2042		\$ 106,750.00	\$ 106,750.00
04/01/2043	\$ 775,000.00	\$ 106,750.00	\$ 881,750.00
10/01/2043		\$ 87,375.00	\$ 87,375.00
04/01/2044	\$ 810,000.00	\$ 87,375.00	\$ 897,375.00
10/01/2044		\$ 67,125.00	\$ 67,125.00
04/01/2045	\$ 850,000.00	\$ 67,125.00	\$ 917,125.00
10/01/2045		\$ 45,875.00	\$ 45,875.00
04/01/2046	\$ 895,000.00	\$ 45,875.00	\$ 940,875.00
10/01/2046		\$ 23,500.00	\$ 23,500.00
04/01/2047	\$ 940,000.00	\$ 23,500.00	\$ 963,500.00

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Certificate of Obligation - Series 2025
S&P Rating - AA Moody's Rating - A1
Water/Wastewater improvements including WWTP, Lift Station, and Water Plant

	PRINCIPAL	INTEREST	TOTAL
10/01/2026		\$ 605,243.75	\$ 605,243.75
04/01/2027		\$ 605,243.75	\$ 605,243.75
10/01/2027		\$ 605,243.75	\$ 605,243.75
04/01/2028	\$ 480,000.00	\$ 605,243.75	\$ 1,085,243.75
10/01/2028		\$ 593,243.75	\$ 593,243.75
04/01/2029	\$ 505,000.00	\$ 593,243.75	\$ 1,098,243.75
10/01/2029		\$ 580,618.75	\$ 580,618.75
04/01/2030	\$ 530,000.00	\$ 580,618.75	\$ 1,110,618.75
10/01/2030		\$ 567,368.75	\$ 567,368.75
04/01/2031	\$ 555,000.00	\$ 567,368.75	\$ 1,122,368.75
10/01/2031		\$ 553,493.75	\$ 553,493.75
04/01/2032	\$ 585,000.00	\$ 553,493.75	\$ 1,138,493.75
10/01/2032		\$ 538,868.75	\$ 538,868.75
04/01/2033	\$ 615,000.00	\$ 538,868.75	\$ 1,153,868.75
10/01/2033		\$ 523,493.75	\$ 523,493.75
04/01/2034	\$ 650,000.00	\$ 523,493.75	\$ 1,173,493.75
10/01/2034		\$ 507,243.75	\$ 507,243.75
04/01/2035	\$ 680,000.00	\$ 507,243.75	\$ 1,187,243.75
10/01/2035		\$ 490,243.75	\$ 490,243.75
04/01/2036	\$ 715,000.00	\$ 490,243.75	\$ 1,205,243.75
10/01/2036		\$ 472,368.75	\$ 472,368.75
04/01/2037	\$ 750,000.00	\$ 472,368.75	\$ 1,222,368.75
10/01/2037		\$ 453,618.75	\$ 453,618.75
04/01/2038	\$ 790,000.00	\$ 453,618.75	\$ 1,243,618.75
10/01/2038		\$ 433,868.75	\$ 433,868.75
04/01/2039	\$ 830,000.00	\$ 433,868.75	\$ 1,263,868.75
10/01/2039		\$ 413,118.75	\$ 413,118.75
04/01/2040	\$ 870,000.00	\$ 413,118.75	\$ 1,283,118.75
10/01/2040		\$ 391,368.75	\$ 391,368.75
04/01/2041	\$ 910,000.00	\$ 391,368.75	\$ 1,301,368.75
10/01/2041		\$ 373,168.75	\$ 373,168.75
04/01/2042	\$ 945,000.00	\$ 373,168.75	\$ 1,318,168.75
10/01/2042		\$ 354,268.75	\$ 354,268.75
04/01/2043	\$ 990,000.00	\$ 354,268.75	\$ 1,344,268.75
10/01/2043		\$ 334,468.75	\$ 334,468.75
04/01/2044	\$ 1,030,000.00	\$ 334,468.75	\$ 1,364,468.75
10/01/2044		\$ 313,225.00	\$ 313,225.00
04/01/2045	\$ 1,075,000.00	\$ 313,225.00	\$ 1,388,225.00
10/01/2045		\$ 291,053.12	\$ 291,053.12
04/01/2046	\$ 1,115,000.00	\$ 291,053.13	\$ 1,406,053.13
10/01/2046		\$ 268,056.25	\$ 268,056.25
04/01/2047	\$ 1,165,000.00	\$ 268,056.25	\$ 1,433,056.25

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Certificate of Obligation - Series 2025 (cont.)

	PRINCIPAL	INTEREST	TOTAL
10/01/2047		\$ 244,028.12	\$ 244,028.12
04/01/2048	\$ 1,215,000.00	\$ 244,028.13	\$ 1,459,028.13
10/01/2048		\$ 218,209.37	\$ 218,209.37
04/01/2049	\$ 1,265,000.00	\$ 218,209.38	\$ 1,483,209.38
10/01/2049		\$ 191,328.12	\$ 191,328.12
04/01/2050	\$ 1,325,000.00	\$ 191,328.13	\$ 1,516,328.13
10/01/2050		\$ 163,171.87	\$ 163,171.87
04/01/2051	\$ 1,380,000.00	\$ 163,171.88	\$ 1,543,171.88
10/01/2051		\$ 133,846.87	\$ 133,846.87
04/01/2052	\$ 1,445,000.00	\$ 133,846.88	\$ 1,578,846.88
10/01/2052		\$ 103,140.62	\$ 103,140.62
04/01/2053	\$ 1,505,000.00	\$ 103,140.63	\$ 1,608,140.63
10/01/2053		\$ 70,218.75	\$ 70,218.75
04/01/2054	\$ 1,570,000.00	\$ 70,218.75	\$ 1,640,218.75
10/01/2054		\$ 35,875.00	\$ 35,875.00
04/01/2055	\$ 1,640,000.00	\$ 35,875.00	\$ 1,675,875.00

CAPITAL PROJECTS

Capital project funds account for projects with larger dollar amounts that are expected to take longer than annual budget appropriates. Capital outlays and projects can be purchased with transfers from other departments, various income sources, or possibly revenues generated from bond issuances. Projects that may span multiple years will have the revenues unspent for the current year transferred into a fund balance which can be drawn upon in future years to supply the revenues to complete the project.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Series 2022 Project Fund

Fund Balance - Beginning		12,757,182	2,746,117	(0)	197,025	197,025	197,025	356,762
		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Series 2022 Project Fund Revenues								
Interest								
12-4915	INVESTMENT ADJUSTMENT	204,631	-	-	-	-	-	-
12-4938	INTEREST INCOME - INVESTMENTS	66,076	355,018	209,979	190,000	190,000	159,737	-
Total Interest		270,707	355,018	209,979	190,000	190,000	159,737	-
Transfers-In								
12-8000	TRANSFER IN	-	32,682	-	-	-	-	-
Total Transfers-In		-	32,682	-	-	-	-	-
Total Series 2022 Project Fund Revenues		270,707	387,700	209,979	190,000	190,000	159,737	-
Series 2022 Project Fund Expenditures								
Contracts and Agreements								
12-10-5206	PROFESSIONAL SERVICES	723,699	43,942	12,953	-	-	-	-
12-10-5208	ENGINEERING SERVICES	20,715	7,740	-	-	-	-	-
12-10-5229	CONTRACTUAL SERVICES	9,338,611	1,645,156	-	-	-	-	-
Total Contracts and Agreements		10,083,025	1,696,838	12,953	-	-	-	-
Materials and Supplies								
12-10-5301	OFFICE SUPPLIES	-	200,649	-	-	-	-	-
12-10-5314	COMPUTER/TECHNOLOGY EQUIPMENT	230,746	723,794	-	-	-	-	-
Total Materials and Supplies		230,746	924,442	-	-	-	-	-
Specialized Services								
12-10-5401	UTILITIES - ELECTRICITY	-	26,660	-	6,000	6,000	-	-
12-10-5403	UTILITIES - TELEPHONE	-	29,680	-	-	-	-	-
12-10-5405	INSURANCE - LIABILITY/PROPERTY	-	27,696	-	-	-	-	-
12-10-5409	UTILITIES - WATER/SEWER	-	4,098	-	200	200	-	-
12-10-5412	UTILITIES - NATURAL GAS	-	1,486	-	-	-	-	-
Total Specialized Services		-	89,621	-	6,200	6,200	-	-
Capital Outlays								
12-10-5630	FURNITURE/EQUIPMENT - CIP	22,000	422,917	-	-	-	-	-
Total Capital Outlays		22,000	422,917	-	-	-	-	-
Transfers-Out								
12-10-7010	XFER TO GENERAL FUND 10	-	-	-	-	-	-	372,736
Total Transfers-Out		-	-	-	-	-	-	372,736
Total Series 2022 Project Fund Expenditures		10,335,771	3,133,817	12,953	6,200	6,200	-	372,736
Net Revenues over (Expenditures)		(10,065,064)	(2,746,118)	197,025	183,800	183,800	159,737	(372,736)
Fund Balance Adjustment		54,000	-	-	-	-	-	-
Fund Balance - Ending		2,746,117	(0)	197,025	380,825	380,825	356,762	(15,974)
Less - Emergency Reserve (25% Expenses)		2,583,943	783,454	3,238	1,550	1,550	-	93,184
Unencumbered Fund Balance		162,175	(783,455)	193,787	379,275	379,275	356,762	(109,158)

The 2022 project fund was set up to account for the bonds sold to finance the construction of the Public Safety Building as revenues. Additionally, the project expenses were added to this fund as the bond revenue was used exclusively for the construction of the building as well as equipment and expenses.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Capital Improvements Plan Fund

Fund Balance - Beginning	(10,451)	0	(1)	(4,575)	(4,575)	(4,575)	(209,724)
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Capital Improvements Plan Fund Revenues							
Grants							
35-4803 GRANT - GLO	107,103	96,838	863,237	18,000	18,000	(63,194)	-
Total Grants	107,103	96,838	863,237	18,000	18,000	(63,194)	-
Other Sources							
35-4802 TWDB	-	-	-	300,000	300,000	-	-
35-4806 TWDB PAYMENTS	83,076	-	-	-	-	-	-
Total Other Sources	83,076	-	-	300,000	300,000	-	-
Transfers-In							
35-8000 TRANSFER IN	50,000	-	-	-	-	-	-
Total Transfers-In	50,000	-	-	-	-	-	-
Total Capital Improvements Plan Fund Revenues	240,179	96,838	863,237	318,000	318,000	(63,194)	-
Capital Improvements Plan Fund Expenditures							
Contracts and Agreements							
35-10-5206 PROFESSIONAL SERVICES	-	-	-	-	30,000	92,618	-
35-10-5208 ENGINEERING SERVICES	146,652	95,825	867,812	-	-	-	-
35-10-5213 LEGAL NOTICES EXPENSE	-	1,014	-	-	-	-	-
35-10-5239 TWDB EXPENDITURE SHARE	83,076	-	-	-	-	-	-
Total Contracts and Agreements	229,728	96,839	867,812	-	30,000	92,618	-
Materials and Supplies							
35-10-5334 LABORATORY EXPENSE	-	-	-	-	-	49,336	-
Total Materials and Supplies	-	-	-	-	-	49,336	-
Total Capital Improvements Plan Fund Expenditures	229,728	96,839	867,812	-	30,000	141,955	-
Net Revenues over (Expenditures)	10,452	(1)	(4,575)	318,000	288,000	(205,149)	-
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	0	(1)	(4,575)	313,425	283,425	(209,724)	(209,724)
Less - Emergency Reserve (25% Expenses)	57,432	24,210	216,953	-	7,500	35,489	-
Unencumbered Fund Balance	(57,432)	(24,211)	(221,528)	313,425	275,925	(245,213)	(209,724)

The capital improvements plan fund was established to account for projects that are paid for using grant money provided by entities such as the Texas General Land Office (GLO) or the Texas Water Development Board (TWDB). These grants can vary in amounts but are generally reimbursements for projects that the City agrees to undertake. Payments are requested at various milestones during the project, and the City must abide by requirements specific to each grant.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

American Rescue Plan Act (ARPA) Fund

Fund Balance - Beginning	0	0	0	0	0	0	0
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
ARPA Fund Revenues							
Grants							
45-4803 GRANT - STATE AND FEDERAL	-	-	802,675	-	-	-	-
Total Grants	-	-	802,675	-	-	-	-
Total ARPA Fund Revenues	-	-	802,675	-	-	-	-
ARPA Fund Expenditures							
Capital Outlays							
45-90-5620 BUILDINGS - CIP	-	-	802,675	-	-	-	-
Total Capital Outlays	-	-	802,675	-	-	-	-
Total ARPA Fund Expenditures	-	-	802,675	-	-	-	-
Net Revenues over (Expenditures)	-	-	-	-	-	-	-
Fund Balance Adjustment	-	-	-	-	-	-	-
Fund Balance - Ending	0	0	0	0	0	0	0
Less - Emergency Reserve (25% Expenses)	-	-	200,669	-	-	-	-
Unencumbered Fund Balance	0	0	(200,669)	0	0	0	0

The American Rescue Plan Act (ARPA) fund was established to account for revenues provided through government assistance to deal with the effects from the pandemic. The revenues were provided to cities based on the population and projects had to comply with guidelines and be reported back to the government. All funds had to be encumbered by December 31, 2024, and spent by December 31, 2026. The City exhausted all funds in Fiscal Year 2025.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Utility Capital Project Fund

Fund Balance - Beginning		-	-	(5,405,107)	(5,665,209)	(5,665,209)	(5,665,209)	(5,661,980)
		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Utility Capital Project Fund Revenues								
Interest								
61-4931	INTEREST INCOME	-	113,126	33,179	-	-	3,229	2,500
Total Interest		-	113,126	33,179	-	-	3,229	2,500
Other Sources								
61-4931	BOND ISSUE PROCEEDS	-	-	-	27,600,000	27,600,000	-	-
Total Other Sources		-	-	-	27,600,000	27,600,000	-	-
Transfers-In								
61-8000	TRANSFER IN	-	-	-	100,000	100,000	-	-
61-8060	XFER FROM UTILITY FUND 60	-	-	-	-	-	-	550,000
Total Transfers-In		-	-	-	100,000	100,000	-	550,000
Total Utility Capital Project Fund Revenues		-	113,126	33,179	27,700,000	27,700,000	3,229	552,500
Utility Capital Project Fund Expenditures								
Investments and Debt								
61-50-5510	BOND ISSUANCE COST	-	-	-	100,000	100,000	-	-
61-50-5530	FINANCING METERS - INTEREST	-	170,778	276,780	-	-	-	352,500
61-50-5531	FINANCING METERS - PRINCIPAL	-	17,500	16,500	-	-	-	200,000
Total Investments and Debt		-	188,278	293,280	100,000	100,000	-	552,500
Transfers-Out								
61-50-5706	TRANSFER TO OPERATING FUND	-	-	-	670,000	670,000	-	-
Total Transfers-Out		-	-	-	670,000	670,000	-	-
Total Utility Capital Project Fund Expenditures		-	188,278	293,280	770,000	770,000	-	552,500
Net Revenues over (Expenditures)		-	(75,152)	(260,101)	26,930,000	26,930,000	3,229	-
Fund Balance Adjustment		-	(5,329,955)	-	-	-	-	-
Fund Balance - Ending		-	(5,405,107)	(5,665,209)	21,264,791	21,264,791	(5,661,980)	(5,661,980)
Less - Emergency Reserve (25% Expenses)		-	47,070	73,320	192,500	192,500	-	138,125
Unencumbered Fund Balance		-	(5,452,177)	(5,738,529)	21,072,291	21,072,291	(5,661,980)	(5,800,105)

The utility capital project fund was established to account for the water meters installed for residents in the City. These meters were purchased through a lease with payments of interest and principal to be made yearly. Other projects may be added to the fund, but some utility projects require separate funds based on the revenue source. The primary source of the lease payments currently is a transfer of customer fees paid for services from the utility fund.

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Series 2025 Project Fund

Fund Balance - Beginning		-	-	-	-	-	-	27,563,697
		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
Series 2025 Project Fund Revenues								
Interest								
62-4938	INTEREST INCOME	-	-	-	-	-	794,371	600,000
Total Interest		-	-	-	-	-	794,371	600,000
Other Sources								
62-4935	BOND ISSUE PROCEEDS	-	-	-	-	-	27,130,000	-
62-4936	BOND ISSUE PREMIUM	-	-	-	-	-	964,666	-
Total Other Sources		-	-	-	-	-	28,094,666	-
Total Series 2025 Project Fund Revenues		-	-	-	-	-	28,889,036	600,000
Series 2025 Project Fund Expenditures								
Contracts and Agreements								
62-60-5208	ENGINEERING SERVICES	-	-	-	-	-	505,839	-
62-60-5211	BANK FEES	-	-	-	-	-	(1)	-
Total Contracts and Agreements		-	-	-	-	-	505,838	-
Investments and Debt								
62-60-5510	BOND ISSUANCE COST	-	-	-	-	-	819,501	-
Total Investments and Debt		-	-	-	-	-	819,501	-
Transfers-Out								
62-60-7030	XFER TO DEBT SERVICE FUND 30	-	-	-	-	-	-	300,000
62-60-7063	XFER TO REGIONAL WWTP FUND 63	-	-	-	-	-	-	12,670,000
Total Transfers-Out		-	-	-	-	-	-	12,970,000
Total Series 2025 Project Fund Expenditures		-	-	-	-	-	1,325,339	12,970,000
Net Revenues over (Expenditures)		-	-	-	-	-	27,563,697	(12,370,000)
Fund Balance Adjustment		-	-	-	-	-	-	-
Fund Balance - Ending		-	-	-	-	-	27,563,697	15,193,697
Less - Emergency Reserve (25% Expenses)		-	-	-	-	-	331,335	3,242,500
Unencumbered Fund Balance		-	-	-	-	-	27,232,362	11,951,197

The series 2025 project fund was established to account for the bond sale, revenues, and expenditures that occurred with the sale during 2025 (Fiscal Year 2025-2026). The bond sale generated revenues to pay for utilities-related projects. As some of the projects are shared cost projects including other entities in the City, the revenues will be transferred to different funds for more clear accounting.

CITY OF IOWA COLONY, TEXAS

Item 17.

FISCAL YEAR 2026-27 PROPOSED BUDGET

Regional WWTP Fund

Fund Balance - Beginning		-	-	-	-	-	-	15,967,757
		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 REVISED BUDGET	FY 2026 ESTIMATED TOTALS	FY 2027 PROPOSED BUDGET
NW Regional WWTP Fund Revenues								
Interest								
63-4910	INTEREST	-	-	-	-	-	1,904	-
Total Interest		-	-	-	-	-	1,904	-
Other Sources								
63-4940	NW WWTP ENTITY SHARE	-	-	-	-	-	16,845,257	1,000,000
63-4941	SE WWTP ENTITY SHARE	-	-	-	-	-	-	-
63-4942	SE LIFT STATION ENTITY SHARE	-	-	-	-	-	-	-
63-4943	SW WWTP ENTITY SHARE	-	-	-	-	-	-	-
63-4944	ELEV STORAGE ENTITY SHARE	-	-	-	-	-	-	1,000,000
63-4945	WATERLINE ENTITY SHARE	-	-	-	-	-	-	-
63-4946	WESTSIDE PLANT ENTITY SHARE	-	-	-	-	-	-	-
63-4947	WATER PLANT 1 ENTITY SHARE	-	-	-	-	-	-	-
Total Other Sources		-	-	-	-	-	16,845,257	2,000,000
Transfers-In								
63-8062	XFER FROM 2025 PROJ FUND 62	-	-	-	-	-	-	12,670,000
Total Transfers-In		-	-	-	-	-	-	12,670,000
NW Regional WWTP Fund Revenues		-	-	-	-	-	16,845,257	14,670,000
NW Regional WWTP Fund Expenditures								
Contracts and Agreements								
63-60-5208	ENGINEERING SERVICES	-	-	-	-	-	877,500	1,000,000
Total Contracts and Agreements		-	-	-	-	-	877,500	1,000,000
Capital Outlays								
63-60-5621	NORTHWEST WWTP	-	-	-	-	-	-	600,000
63-60-5622	SOUTHEAST WWTP	-	-	-	-	-	-	3,000,000
63-60-5623	SOUTHWEST WWTP	-	-	-	-	-	-	720,000
63-60-5624	ELEVATED STORAGE TANK	-	-	-	-	-	-	3,000,000
63-60-5625	WESTSIDE WATER PLANT	-	-	-	-	-	-	550,000
63-60-5631	SE LIFT STATION	-	-	-	-	-	-	900,000
63-60-5671	WATERLINE EXTENSION	-	-	-	-	-	-	2,500,000
63-60-5672	PLANT NO 1 FILTRATION	-	-	-	-	-	-	2,400,000
Total Capital Outlays		-	-	-	-	-	-	13,670,000
NW Regional WWTP Fund Expenditures		-	-	-	-	-	877,500	14,670,000
Net Revenues over (Expenditures)		-	-	-	-	-	15,967,757	-
Fund Balance Adjustment		-	-	-	-	-	-	-
Fund Balance - Ending		-	-	-	-	-	15,967,757	15,967,757
Less - Emergency Reserve (25% Expenses)		-	-	-	-	-	219,375	3,667,500
Unencumbered Fund Balance		-	-	-	-	-	15,748,382	12,300,257

The regional WWTP fund was established to account for projects that will be funded from multiple sources, including the 2025 bond sale for the City. Multiple projects and multiple revenue sources will be used for most of the projects. The City's portion of the revenues will be transferred in from the 2025 bond sale fund.

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF IOWA COLONY

281-369-2471

Taxing Unit Name

Phone (area code and number)

12003 Iowa Colony Blvd., Iowa Colony, Texas 77583

<https://www.iowacolonytx.gov/>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

<https://www.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets/2026-truth-in-taxation/>

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 1,427,358,311
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,427,358,311
4.	Prior year total adopted tax rate.	\$ 0.519209 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 0
	B. Prior year values resulting from final court decisions:.....	-\$ 0
	C. Prior year value loss. Subtract B from A. ⁴	\$ 0

¹ Tax. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tax. Tax Code §26.012(14)

³ Tax. Tax Code §26.012(14)

⁴ Tax. Tax Code §26.012(13)

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,427,358,311
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 250 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 25,093,742 C. Value loss. Add A and B. ⁷	\$ 25,093,992
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 93,880 B. Current year productivity or special appraised value: - \$ 2,520 C. Value loss. Subtract B from A. ⁸	\$ 91,360
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 25,185,352
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 698,417,165
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 703,755,794
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,653,963
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 31,686
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 3,685,649

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

CITY OF IOWA COLONY, TEXAS

Item 17.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹²	
A.	Certified values: \$ 1,503,970,067	
B.	Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0	
C.	Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0	
D.	Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110. ¹⁴ Enter the total from Form 50-110: - \$ 701,920,065	
E.	Total current year value. Add A and B, then subtract C and D.	\$ 802,050,002
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁶ \$ 110,786,497	
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁷ + \$ 0	
C.	Total value under protest or not certified. Add A and B.	\$ 110,786,497
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 912,836,499
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 1,278,408
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 140,800,158

¹² Tax, Tax Code §§26.012(f) and 26.04(c-2)¹³ Tax, Tax Code §26.03(c)¹⁴ Tax, Tax Code §26.03(g)¹⁵ Tax, Tax Code §26.01(c) and (d)¹⁶ Tax, Tax Code §26.01(c)¹⁷ Tax, Tax Code §26.01(d)¹⁸ Tax, Tax Code §26.012(f)(8)¹⁹ Tax, Tax Code §§26.012(f)(C) and 26.012(1-b)²⁰ Tax, Tax Code §26.012(1-a)²¹ Tax, Tax Code §26.04(d-3)²² Tax, Tax Code §26.012(f)²³ Tax, Tax Code §26.012(17)²⁴ Tax, Tax Code §26.012(17)

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2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

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Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 142,078,566
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 770,757,933
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁶	\$ 0.478185 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ /\$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.345258 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 1,427,358,311
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 4,928,068
32.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + \$ 15,934	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 2,357,957	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -2,342,023	
	E. Add Line 31 to 32D.	\$ 2,586,045
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 770,757,933
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.335519 /\$100

²⁶ Tax. Tax Code §26.04(c)²⁶ Tax. Tax Code §26.04(d)²⁷ Tax. Tax Code §26.012(3)

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2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

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Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸	
A.	Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
B.	Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. -\$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁹	
A.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0	
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose. -\$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county indigent defense compensation. ³⁰	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0	
B.	Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
D.	Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ³¹	
A.	Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0	
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
D.	Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁸ Tax. Tar. Code §26.044²⁹ Tax. Tar. Code §26.0441³⁰ Tax. Tar. Code §26.0442³¹ Tax. Tar. Code §26.0443

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2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.336519 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40. \$ 0.336519 /\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.347262 /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ¹² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ¹³ \$ 0.000000 /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ¹⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ 0 b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ 0.000000 /\$100 c. Add Line D42(B)(b) to Line 42. \$ 0.000000 /\$100 d. Enter the current year unused increment rate from Line 68 \$ 0.000000 /\$100 e. Add Line D42(c) to Line D42(d). \$ 0.000000 /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ¹⁵ \$ 0.000000 /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

¹² Tax. Code §26.042

¹³ Tax. Code §26.042(a-2)(1)

¹⁴ Tax. Code §26.042(a-1) and 26.042(a-2)(2)

¹⁵ Tax. Code §26.042(a-2)

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Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁴ Enter debt amount \$ <u>2,201,354</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>900,000</u> E. Adjusted debt. Subtract B, C and D from A. \$ <u>1,301,354</u>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ <u>0</u>
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ <u>1,301,354</u>
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 99.51 % B. Enter the prior year actual collection rate. 99.51 % C. Enter the 2024 actual collection rate. 100.26 % D. Enter the 2023 actual collection rate. 99.74 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ 99.51 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ <u>1,307,762</u>
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>912,836,499</u>
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ <u>0.143263</u> /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ <u>0.490525</u> /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ <u>0.000000</u> /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____ /\$100

³⁴ Tax. Tax Code §26.012(7)³⁷ Tax. Tax Code §§26.012(10) and 26.04(b)³⁸ Tax. Tax Code §26.04(b)³⁹ Tax. Tax Code §26.04(h), (h-1) and (h-2)

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SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 912,836,499
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.478185 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.478185 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.490525 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.490525 /\$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 912,836,499
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.490525 /\$100

⁴⁰ Tax. Tar. Code §26.041(d)⁴¹ Tax. Tar. Code §26.041(f)⁴² Tax. Tar. Code §26.041(d)⁴³ Tax. Tar. Code §26.04(c)⁴⁴ Tax. Tar. Code §26.04(c)⁴⁵ Tax. Tar. Code §26.045(d)⁴⁶ Tax. Tar. Code §26.045(f)

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SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴⁷ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁸

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.890089 /\$100
	B. Unused Increment rate (Line 68).....	\$ 0.179323 /\$100
	C. Subtract B from A.....	\$ 0.510766 /\$100
	D. Adopted Tax Rate.....	\$ 0.519209 /\$100
	E. Subtract D from C.....	\$ -0.008443 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 820,104,583
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.751967 /\$100
	B. Unused Increment rate (Line 67).....	\$ 0.239771 /\$100
	C. Subtract B from A.....	\$ 0.512196 /\$100
	D. Adopted Tax Rate.....	\$ 0.519209 /\$100
	E. Subtract D from C.....	\$ -0.007013 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 732,597,252
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 1.656576 /\$100
	B. Unused Increment rate (Line 66).....	\$ 1.062449 /\$100
	C. Subtract B from A.....	\$ 0.594127 /\$100
	D. Adopted Tax Rate.....	\$ 0.519209 /\$100
	E. Subtract D from C.....	\$ 0.074918 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 653,252,169
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 489,403
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 489,403
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.053613 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.544138 /\$100

⁴⁷ Tax. Code §26.013(b)

⁴⁸ Tax. Code §26.013(a)(1)-(3), (1)-(3), and (2)

⁴⁹ Tax. Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tax. Code §26.0501(a) and (c)

⁵¹ Tax. Local Gov't Code §120.007(d)

⁵² Tax. Local Gov't Code §26.04(c)(2)(B)

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SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.¹³
This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.¹⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.335519 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 912,836,499
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.054774 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.143263 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.533556 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.¹⁵

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.519209 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ¹⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ¹⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 703,755,794
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 770,757,933
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ¹⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.544138 /\$100

¹³ Tax, Tax Code §26.012(b)(8-a)¹⁴ Tax, Tax Code §26.063(a)(1)¹⁵ Tax, Tax Code §26.042(b)¹⁶ Tax, Tax Code §26.042(c)¹⁷ Tax, Tax Code §26.042(b)¹⁸ Tax, Tax Code §26.042(b)

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.478185 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.544138 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused Increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. \$ 0.533556 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

N/A

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.¹⁹**print
here**

KRISTIN R. BULANEK, TAX-ASSESSOR-COLLECTOR

Printed Name of Taxing Unit Representative

**sign
here**

Kristin R. Bulanek

Taxing Unit Representative

Digitally signed by Kristin R. Bulanek

Date: 2026.08.03 19:31:41 -05'00'

Date

¹⁹ Tax Code §26.04(c-2) and (d-2)

Captured Appraised Value Adjustment Supplemental Worksheet

Form 50-110

CITY OF IOWA COLONY

281-369-2471

Taxing Unit Name

Phone Number (area code and number)

12003 Iowa Colony Blvd., Iowa Colony, Texas 77583

Taxing Unit's Address, City, State, ZIP Code

<https://www.iowacolonytx.gov/>

2026

Taxing Unit's Website Address

Current Tax Year

Page 1 of 1

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

<https://www.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets/2026-truth-in-taxation/>

GENERAL INFORMATION: To calculate the no-new-revenue tax rate, taxing units must deduct the current year captured appraised value of taxable property in a tax increment reinvestment zone (TIRZ) for which the current year taxes will be deposited into a tax increment financing (TIF) fund. A taxing unit that has a tax rate calculation affected by captured appraised value must calculate the taxable value adjustments separately for each reinvestment zone for the current tax year.²

SECTION 1: Current Year Captured Appraised Value Adjustment

TIRZ Name Enter the name of each zone or subzone.	Captured Appraised Value Enter the current year captured appraised value of taxable property in each zone for which taxes will be deposited into a TIF fund. Do not include any new property value. ³
City of Iowa Colony TIRZ - T2CIC	701,920,065.00
Total Captured Appraised Value Add all the values in the Captured Appraised Value column and enter the total on Line 18D on Form 50-856. If you used more than one page, total the values across all pages on Line 18D on Form 50-856.	

¹ Tax, Tax Code §65.07(g)(4) and 26.04(d-1)² Tax, Tax Code §26.03(e)³ Tax, Tax Code §26.03(c)

GLOSSARY

Ad Valorem Tax - Interchangeable with “property tax”, it is a tax where the final cost scales directly with the assessed market value of real estate.

Annul Comprehensive Financial Report (ACFR) - Detailed set of financial statements published by a city, state, county, or other governmental entity. Usually compiled after the end of the fiscal year by a Certified Public Accountant (CPA) or a CPA firm for the entity.

Asset - Item or resource with economic or financial value that an individual, business, or organization owns.

Bond - Fixed-income loan where an investor lends money to a government or company and the issuer pays regular interest and returns the original principal at a set date.

Capital Improvement - Permanent structural addition or restoration to a property that increases its overall value or useful life.

Capital Improvement Project (CIP) - Major, long-term investment that builds, renovates or extends the useful life of a building, road, or infrastructure system.

Capital Outlay - Money a business or government spends to buy, build, or upgrade long-term physical and intangible assets (capital improvement).

Capitalization - Recording a major purchase as a long-term asset instead of writing it off as an immediate expense.

Certificate of Obligation (CO) - Municipal bond that local governments can issue to fund public projects without holding a public voter approval election. Capital projects that can be financed by COs are limited by state statutes.

Certified Taxable Value - Official taxable worth of all real and personal property with a local taxing jurisdiction, formally approved by the appraisal district, usually in late July or early August.

Covenant (Bond Covenant) - Legal promise in a bond contract telling the borrower stipulations to protect investors. This lowers the risk for purchasers of the bonds.

Crime Control and Prevention District (CCPD) - Voter-approved, special-purpose district authorized to use a specific portion of sales tax revenue to support public safety, police funding, and crime reduction programs.

Debt Ratio - Measures a company’s total debt (liabilities) as a percentage of its total assets.

Debt Service - Total cash needed to pay back the principal and interest on bonds over a specific time.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Declining Debt Repayment Schedule - Plan where you pay an equal amount of principal plus decreasing interest over time. Usually measured yearly including two interest payments and one principal payment.

Emergency Service District No. 3 (ESD3) - Local agency created to provide fire protection and emergency medical services in northern and eastern Brazoria County.

Enterprise Fund - A type of proprietary fund which provides goods or services to external users and collects revenues as a fee.

Expenditure - The act of spending time, energy, or money. Or the total amount spent on goods and services.

Fiscal Year - One year time-period for accounting purposes which may or may not match a calendar year.

Fund Balance - Net difference between a fund's assets and its liabilities. Primarily used in government and nonprofit accounting.

General Fund - Main operating fund for a government used to track financial resources and expenses that do not go into a separate restricted fund.

General Obligation (GO) Bond - Municipal bond backed by the credit and taxing power of the issuing government rather than revenue from a specific project. Usually requires a public vote.

Generally Accepted Accounting Principles (GAAP) - Common set of rules, standards, and procedures that companies use to compile and present their financial statements.

Government Finance Officers Association (GFOA) - Professional association of state, provincial, and local government finance officers in the United States and Canada that strives for financial excellence by providing consulting, publications, training, scholarships, and awards for budgets and financial reports.

Governmental Accounting Standards Board (GASB) - Independent, private-sector organization that sets accounting and financial reporting standards for state and local governments.

Infrastructure - Basic physical and organizational systems, structures, and facilities needed to function. Includes public works like roads, power grids, water supplies or communication networks.

Interest and Sinking (I&S) Rate - The portion of the overall tax rate used by local governments to pay back long-term debt from various tax-backed bonds. Also referred to as Debt Service Rate.

Interlocal Agreement - Written contract between two or more local government entities to share services, resources, or facilities for greater efficiency.

Internal Service Fund - A type of proprietary fund that provides goods and services to other departments within the same organization on a cost-reimbursement basis.

=====FISCAL YEAR 2026-27 PROPOSED BUDGET=====

Iowa Colony Development Authority (ICDA) - A development authority is usually established with a TIRZ to be the body that oversees economic growth, infrastructure planning, and developer reimbursements inside the zoned area. The ICDA was established with TIRZ #2 and the two boards work in coordination to manage the reinvestment zone.

Level Debt Repayment Schedule - Plan where your periodic payment amount stays the same over the life of the loan. Usually measured yearly including two interest payments and one principal payment.

Liability - Legal responsibility, financial debt, or a disadvantage. Usually, money that a person or business owes.

Maintenance and Operation (M&O) Rate - The portion of the overall tax rate used by local governments to fund daily, routine expenses.

Municipal Development District (MDD) - Special local government created by voters to fund economic growth and public projects in a city.

Municipal Utility District (MUD) - Special-purpose governmental entity created to finance, build, and operate essential public infrastructure in areas where city services are not available.

Net Interest Cost - Formula used to find the total interest expense of a bond using average coupon rate and adjusting for discounts or premiums.

Pay-As-You-Go (PAYGO) Funding - System where current revenues or contributions directly pay for current expenses without accumulating long-term reserves

Payable - Short-term debt a business owes to a supplier or vendor for goods or services received on credit.

Property Owners Association (POA) - Legal organization that manages a shared community, maintains common areas, and enforces neighborhood rules.

Property Tax - Recurring fee charged by local governments based on the financial worth of owned property.

Proprietary Fund - Type of fund which tracks government operations that run like a private business and rely on user fees and charges instead of general tax revenues. Enterprise funds and internal service funds are the two main types of proprietary funds.

Public Hearing - Formal, open meeting held by a government body or agency to let citizens share their views on a specific proposed action or project.

Receivable - Money owed to a business by its customers or clients for goods or services delivered on credit.

Request for Proposal (RFP) - Formal business document that an organization uses to announce a project and invite qualified contractors to submit a competitive bid.

Revenue - Money a government collects from taxes or fees to use for public services.

Revenue Bonds - Municipal bonds backed by the income generated from a specific public project or facility rather than general tax revenues.

Right-Of-Way (ROW) - Dedicated strip of land owned or controlled by a municipality for public travel, utilities, and infrastructure.

Sales Tax - Consumption tax charged by state and local governments on the retail sale of goods and certain services.

Single Audit - Comprehensive, organization-wide examination for non-federal entities that spend money from federal awards that exceeds a dollar threshold set by statute.

Tax Increment Reinvestment Zone (TIRZ) - A designated geographic area where local governments use taxes collected in that area to reinvest to increase economic and infrastructure development.

Tax Roll - Official public record kept by a local government that lists all properties in a district along with the property's value, tax rates, and any tax amounts owed or paid.

True Interest Cost - Real annual rate of a loan or bond. Shows the exact price of borrowing.

Unassigned Fund Balance - Residual amount left in the fund balance after accounting for non-spendable, restricted, committed and assigned classifications of the fund balance.

Underwriting Syndicate - Temporary group of investment banks and broker-dealers that join forces to sell new equity or debt securities to investors.

Useful Life - Estimated length of time that an asset, equipment, or product is expected to work effectively and provide economic value before it wears out, breaks down, or becomes obsolete.

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF IOWA COLONY, TEXAS, MAKING FINDINGS OF FACT; ADOPTING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; DIRECTING THE ASSESSMENT AND COLLECTION THEREOF; AND PROVIDING A SAVINGS CLAUSE, SEVERANCE CLAUSE, AND EFFECTIVE DATE

WHEREAS, the City Council of the City of Iowa Colony, Texas (the “City”), is a home-rule municipality operating pursuant to its Home Rule Charter and the laws of the State of Texas; and

WHEREAS, the City Council has received and considered the certified appraisal roll, tax rate calculations, and other information required by Chapter 26 of the Texas Tax Code; and

WHEREAS, the City Council has approved and adopted the City’s budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027; and

WHEREAS; the City Council has complied with all applicable notice, public hearing, publication, posting, and other requirements of law concerning the adoption of the tax rate; and

WHEREAS, the City Council has determined that the ad valorem taxes adopted by this Ordinance are necessary to provide the revenue requirements of the City’s adopted budget and to provide for the payment of the City’s debt obligations;

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

SECTION 1. Finding of Fact

That the foregoing recitals are true and correct and are incorporated into this Ordinance for all purposes. The City Council further finds that all procedures, prerequisites, notices, public hearing requirements, and other requirements of law concerning this Ordinance and the Budget adopted herein have been satisfied.

The tax rates adopted by this Ordinance are summarized as follows:

\$0.376737/\$100 Maintenance and Operations Tax Rate
\$0.143263/\$100 Interest and Sinking Fund/Debt Service Tax Rate
\$0.520000/\$100 Total Tax Rate

SECTION 2. Maintenance and Operations Tax 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 **2026** and for each year thereafter until otherwise ordained, on all property, real, personal, and mixed, located within the corporate limits of the City on January 1 of that year and not exempt from taxation by applicable law, an ad valorem tax at the rate of **\$0.376737** per One Hundred Dollars (\$100.00) 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 TWELVE PERCENT (12%) AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$41.22.

SECTION 3. Debt Service Tax Rate

For the purpose of paying principal of and interest on the City's debt obligations and making provisions for any required interest and sinking funds, the City Council hereby levies and orders to be assessed and collected for tax year 2026 and for each year thereafter until otherwise ordained, on all property, real, personal, and mixed, located within the corporate limits of the City on January 1 of that year and not exempt from taxation by applicable law, an ad valorem tax at the rate of **\$0.143263** per One Hundred Dollars (\$100.00) valuation of such property.

The maintenance and operations tax rate adopted in Section 2 and the debt service tax rate adopted in this Section are separately approved by the City Council in accordance with Section 26.05 of the Texas Tax Code.

SECTION 4. Assessment and Collection

The proper officers and agents of the City are authorized and directed to assess and collect the taxes levied by this Ordinance in accordance with the Texas Tax Code and other applicable laws.

SECTION 5. Savings Clause

All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed only to the extent of the conflict. All other provisions of the City's ordinances shall remain in full force and effect.

SECTION 6. 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 7. Effective Date

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

READ, PASSED, AND ADOPTED ON SEPTEMBER 21, 2026.

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

ATTEST:

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

ORDINANCE NO. _____

**AN ORDINANCE OF THE CITY OF IOWA COLONY, TEXAS,
CONTAINING FINDINGS OF FACT; ANNEXING COUNTY ROAD 81-
BULLARD RIGHT OF WAY, AS MORE FULLY DESCRIBED HEREIN;
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”) hereby finds that all statements in any part of this ordinance are true.

SECTION 2. This annexation of a portion of County Road 81-Bullard Parkway is authorized by Section 43.1055 of the Texas Local Government Code and all other applicable laws.

SECTION 3. The owner of the property annexed by this ordinance has requested this annexation in writing.

SECTION 4. This entire ordinance is in the public interest.

SECTION 5. This ordinance does not cause any area to be completely surrounded by the City without annexing the surrounded area.

SECTION 6. The procedures and requirements of the Texas Local Government Code and any other applicable law have been duly followed and satisfied concerning this annexation.

SECTION 7. The property (herein called “**the Annexed Area**”) described on **Exhibit “A,”** attached hereto and incorporated herein in full for all purposes, is hereby annexed into the corporate limits of the City of Iowa Colony, Texas. Accordingly, the boundary limits of the City of Iowa Colony are hereby expanded and extended to include all the land in the Annexed Area within the territorial limits of the City of Iowa Colony. The inhabitants of the Annexed Area shall hereafter be entitled to all the rights and privileges of citizens of the City of Iowa Colony and shall be bound by the acts, ordinances, resolutions, and regulations of this City.

SECTION 8. The City Secretary is hereby directed to file a certified copy of this ordinance with the Brazoria County Clerk and the Texas Comptroller of Public Accounts.

SECTION 9. If any portion of this ordinance, of whatever size, is ever held to be invalid for any reason, the remainder of this ordinance shall remain in full force and effect. Without limiting the generality of the foregoing, if this annexation is ever held invalid as to any portion, of whatever size, of the territory described on Exhibit “A” hereto, then this annexation shall remain valid as to the remainder of such territory.

SECTION 10. This ordinance shall be effective immediately upon its passage and approval. The Home Rule Charter of the City requires only one reading of this ordinance, because state law required a public hearing before the passage of this ordinance.

READ, PASSED, AND APPROVED on SEPTEMBER 21, 2026.

CITY OF IOWA COLONY, TEXAS

By: _____
WIL KENNEDY, MAYOR

ATTEST:

KAYLEEN ROSSER, CITY SECRETARY

**EXHIBIT “A”
TO ANNEXATION ORDINANCE –
ANNEXED AREA**

**Including Descriptions and Maps
of the Entire Annexed Area**

**REQUEST BY BRAZORIA COUNTY FOR ANNEXATION OF
COUNTY ROAD 81 – BULLARD ROAD RIGHT OF WAY
CITY OF IOWA COLONY**

1. Brazoria County, Texas ("the County") is the political subdivision that maintains the roads and road rights of way herein described and is the owner of those roads and road rights of way ("the Annexation Area").

2. The Annexation Area is described as follows: **Portion of County Road 81 also known as Bullard Parkway, East segment, from Caldwell to Canterra Creek**, more fully described as Exhibit "A," which is attached hereto and incorporated herein in full.

3. Brazoria County, Texas, hereby requests that the City of Iowa Colony, Texas, annex the Annexation Area.

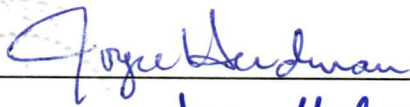
4. This request for annexation is authorized by Section 43.1055 of the Texas Local Government Code and any other applicable law.

BRAZORIA COUNTY, TEXAS



**L. M. "MATT" SEBESTA, JR.,
COUNTY JUDGE**

**ATTEST:
BRAZORIA COUNTY CLERK**

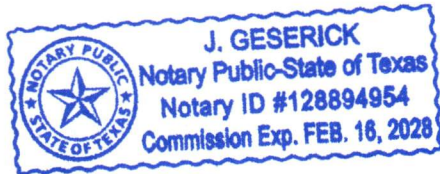
By: 

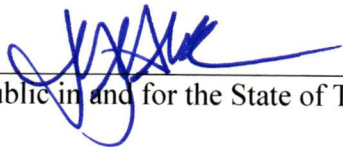
Printed Name: 

THE STATE OF TEXAS §

COUNTY OF BRAZORIA §

This instrument was acknowledged before me, on the 28th day of July, 2026, by
L. M. "Matt" Sebesta, Jr., as County Judge, on behalf of Brazoria County, Texas.





Notary Public in and for the State of Texas

**EXHIBIT “A”
ANNEXATION AREA**



County: Brazoria
Project: Bullard Parkway Phase III
Job No. 242207
MBS No. 26-313

FIELD NOTES FOR 3.639 ACRES

Being a tract containing 3.639 acres of land, located in the H.T. & B.R.R. Company Survey, Lot 58, Abstract Number 516, and the H.T. & B.R.R. Company Survey, Lot 68, Abstract Number 561, in Brazoria County, Texas; said 3.639 acre tract being a portion of a recognized 60-foot wide Right-of-Way (R.O.W.) known as County Road 81 (Bullard Road), all of a call 0.871 acre tract, all of a call 0.498 acre tract and all of a call 0.478 acre tract, all recorded in the name of Brazoria County, Texas in File Numbers 2026005380, 2026004131 and 2026044481 of the Official Public Records of Brazoria County (O.P.R.B.C.), respectively; said 3.639 acre tract being more particularly described by metes and bounds as follows (bearings being based on the Texas Coordinate System, South Central Zone, NAD 83, as derived from GPS observations):

Beginning at the northwesterly corner of Reserve "A", Sterling Lakes North Sec 6, a subdivision recorded in File Number 2024015890 of the O.P.R.B.C. and being the southeasterly corner of aforesaid 0.478 acre tract;

Thence, with the southerly lines of said 0.478 acre tract and aforesaid 0.871 acre tract, the following five (5) courses:

- 1) South 86 degrees 48 minutes 27 seconds West, a distance of 421.86 feet;
- 2) 122.64 feet along the arc of a curve to the left, said curve having a radius of 1940.00 feet, a central angle of 03 degrees 37 minutes 19 seconds and a chord that bears South 84 degrees 59 minutes 47 seconds West, a distance of 122.62 feet;
- 3) South 83 degrees 11 minutes 08 seconds West, a distance of 410.29 feet;
- 4) 139.85 feet along the arc of a curve to the right, said curve having a radius of 2060.00 feet, a central angle of 03 degrees 53 minutes 23 seconds and a chord that bears South 85 degrees 07 minutes 49 seconds West, a distance of 139.82 feet;
- 5) South 87 degrees 04 minutes 31 seconds West, a distance of 226.07 feet to the southwesterly corner of said 0.871 acre tract;

Thence, with the westerly line of said 0.871 acre tract and through and across aforesaid recognized R.O.W., the following four (4) courses:

- 1) North 03 degrees 10 minutes 06 seconds West, a distance of 93.13 feet;
- 2) North 02 degrees 46 minutes 33 seconds West, a distance of 26.87 feet;
- 3) North 87 degrees 04 minutes 31 seconds East, a distance of 226.40 feet;
- 4) 131.70 feet along the arc of a curve to the left, said curve having a radius of 1940.00 feet, a central angle of 03 degrees 53 minutes 23 seconds and a chord that bears North 85 degrees 07 minutes 49 seconds East, a distance of 131.68 feet;

North 83 degrees 11 minutes 08 seconds East, at a distance of 0.54 feet pass the westerly corner of afore-said 0.498 acre tract, in all a distance of 410.29 feet;

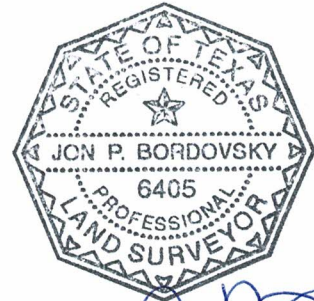
Thence, continuing with the northerly line of said 0.498 acre tract, the following two (2) courses:

- 1) 130.22 feet along the arc of a curve to the right, said curve having a radius of 2060.00 feet, a central angle of 03 degrees 37 minutes 19 seconds and a chord that bears North 84 degrees 59 minutes 47 seconds East, a distance of 130.20 feet;
- 2) North 86 degrees 48 minutes 27 seconds East, a distance of 422.53 feet to the northeasterly corner of said 0.498 acre tract and the westerly line of Reserve "A", Sterling Lakes North, Sec 8, a subdivision recorded in File Number 2024047047 of the O.P.R.B.C.;

Thence, with the westerly terminus of exiting Bullard Parkway (120-feet wide), the following two (2) courses:

- 1) South 02 degrees 54 minutes 25 seconds East, a distance of 40.39 feet;
- 2) South 02 degrees 51 minutes 21 seconds East, a distance of 79.61 feet to the **Point of Beginning** and containing 3.639 acres of land.

GBI PARTNERS
TBPELS Firm No. 10130300
Ph: 281.499.4539
June 8, 2026



Jon P. Bordovsky
6/8/2026

SCALE: 1"=300'

CALL 306.158 ACRES PARCEL 3
608 COLONY INVESTMENTS, LTD.
FILE No.2021062781 O.P.R.B.C.

REMAINDER OF
CALL 40 ACRES (MORE OR LESS)
E.R.M. HOLDINGS, INC.
FILE No.2015023061 O.P.R.B.C.

RESERVE "A"
STERLING LAKES NORTH SEC 8
FILE No.2024047047 O.P.R.B.C.

H.T.&B.R.R. Co. LOT 68, A-561

3.639 ACRES

CALL 0.498 ACRE
BRAZORIA COUNTY, TEXAS
FILE No.2026004131
O.P.R.B.C.

SURVEY LINE

RECOGNIZED 60' RIGHT-OF-WAY

P.O.B.

CALL 0.871 ACRE
BRAZORIA COUNTY, TEXAS
FILE No.2026005380 O.P.R.B.C.

CALL 0.478 ACRE
BRAZORIA COUNTY, TEXAS
FILE No.2026044481
O.P.R.B.C.

REMAINDER OF
CALL 10.00 ACRES
CHRISTY NGO
FILE No.2020011424
O.P.R.B.C.

REMAINDER OF
CALL 29.88 ACRES
DOMINIC JOSEPH MAGNABOSCO
FILE No.2020035285
O.P.R.B.C.

RESERVE "A"
STERLING LAKES NORTH SEC 6
FILE No.2024015890 O.P.R.B.C.

H.T.&B.R.R. Co. LOT 58, A-516

EXHIBIT OF 3.639 ACRES

BEING A PORTION OF A RECOGNIZED 60-FOOT WIDE
RIGHT-OF-WAY KNOWN AS COUNTY ROAD 81 (BULLARD
ROAD), ALL OF A CALL 0.871 ACRE TRACT, ALL OF A
CALL 0.498 ACRE TRACT AND ALL OF A CALL 0.478 ACRE
TRACT, ALL RECORDED IN THE NAME OF BRAZORIA
COUNTY, TEXAS IN FILE NUMBERS 2026005380, 2026004131
AND 2026044481 OF THE OFFICIAL PUBLIC RECORDS OF
BRAZORIA COUNTY, RESPECTIVELY

LOCATED IN THE
H.T. & B.R.R. Co. LOT 58, A-516 &
H.T. & B.R.R. Co. LOT 68, A-561
BRAZORIA COUNTY, TEXAS



GBI PARTNERS

4724 VISTA ROAD
PASADENA, TX 77505
PHONE: 281-499-4539

TBPELS FIRM #10130300
GBISurvey@GBISurvey.com
www.GBISurvey.com

JOB NO: 242207
SCALE: 1"=300'
DATE: 06/08/2026
MBS No.: 26-313

ORDINANCE NO. _____

**AN ORDINANCE OF THE CITY OF IOWA COLONY, TEXAS,
CONTAINING FINDINGS OF FACT; ANNEXING APPROXIMATELY
1.018 ACRES OF LAND INTO THE CITY, AS MORE FULLY DESCRIBED
HEREIN; ADOPTING A MUNICIPAL SERVICES AGREEMENT; 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”) hereby finds that all statements in any part of this ordinance are true.

SECTION 2. This annexation of land is authorized by Section 43.0671 of the Texas Local Government Code and all other applicable law.

SECTION 3. The owners of the property annexed by this ordinance have requested this annexation in writing.

SECTION 4. This entire ordinance is in the public interest.

SECTION 5. This ordinance does not cause any area to be completely surrounded by the City without annexing the surrounded area.

SECTION 6. The procedures and requirements of the Texas Local Government Code and any other applicable law have been duly followed and satisfied concerning this annexation.

SECTION 7. The property (herein called “**the Annexed Area**”) described on **Exhibit “A,”** attached hereto and incorporated herein in full for all purposes, is hereby annexed into the corporate limits of the City of Iowa Colony, Texas. Accordingly, the boundary limits of the City of Iowa Colony are hereby expanded and extended to include all the land in the Annexed Area within the territorial limits of the City of Iowa Colony. The inhabitants of the Annexed Area shall hereafter be entitled to all the rights and privileges of citizens of the City of Iowa Colony and shall be bound by the acts, ordinances, resolutions, and regulations of this City.

SECTION 8. The City of Iowa Colony has adopted and entered into and hereby adopts and enters into the **Municipal Services Agreement** attached hereto as **Exhibit “B”** and incorporated herein in full.

SECTION 9. The City Secretary is hereby directed to file a certified copy of this ordinance with the Brazoria County Clerk and the Texas Comptroller of Public Accounts.

SECTION 10. If any portion of this ordinance, of whatever size, is ever held to be invalid for any reason, the remainder of this ordinance shall remain in full force and effect. Without limiting the generality of the foregoing, if this annexation is ever held invalid as to any portion, of

whatever size, of the territory described on Exhibit “A” hereto, then this annexation shall remain valid as to the remainder of such territory.

SECTION 11. This ordinance shall be effective immediately upon its passage and approval. The Home Rule Charter of the City requires only one reading of this ordinance, because state law required a public hearing before the passage of this ordinance.

READ, PASSED, AND APPROVED on SEPTEMBER 21, 2026.

CITY OF IOWA COLONY, TEXAS

By: _____
WIL KENNEDY, MAYOR

ATTEST:

KAYLEEN ROSSER, CITY SECRETARY

**EXHIBIT “A”
TO ANNEXATION ORDINANCE –
ANNEXED AREA**

**Including Descriptions and Maps
of the Entire Annexed Area**

**EXHIBIT “B”
TO ANNEXATION ORDINANCE -
MUNICIPAL SERVICE AGREEMENT**



Department of Community Development Division
3144 Meridiana Pkwy
Iowa Colony, TX 77583
Office: 346-395-4528

Item 21.



ANNEXATION REQUEST (VOLUNTARY) APPLICATION CHECKLIST

INSTRUCTIONS

- » This application checklist is to assist in preparing a request to annex into the City's corporate limits.
- » All required items shall be included in the submittal. Incomplete applications will not be accepted for review.

APPLICATION COMPLETENESS CERTIFICATION

All items listed below are required unless not applicable.

PROVIDED
(Applicant
must check)

SUPPORTING DOCUMENTS

Completed and Signed Application Checklist.

Please note that each subsequent submittal will require a written response for all changes.



Completed property owner consent form with each owner's original signature.

Please note each property owner's signature is required when multiple owners of record exist for the same property.



Copy of deed(s) showing current ownership.



A clear and legible copy of certified field notes (metes and bounds) describing the boundary of the property that is being petitioned for annexation with a graphic exhibit (map or plat) clearly showing the property. The boundary description and the graphic exhibit must each be contained on an 8.5" x 11" sheet of paper.



I, the undersigned, acknowledge that all required documents are provided in this submittal as indicated above:

Applicant Signature: Kathleen Kinchen Digitally signed by Kathleen Kinchen
Date: 2026.08.25 09:06:48 -06'00' Date: 8/25/2026

Applicant Name: Kathleen Kinchen



**CITY OF
IOWA
COLONY**
Department of Community Development Division
3144 Meridiana Pkwy
Iowa Colony, TX 77583
Office: 346-395-4528

Item 21.

PROPERTY OWNER CONSENT FORM

Please submit a Property Owner Consent Form for each owner if there are multiple owners of record for the same property.

I, Daniel Rose II, Director Of Land Development, swear and affirm that I am the
(Property Owner's printed name; include signatory name and title if signing for a company)

owner of property located at Caldwell Ranch Blvd Phase 3B, as shown in the records
(property address or legal description)

of Brazoria County, Texas, as applicable, which is subject to this Application, and request for this

property to be incorporated into the corporate limits of the City of Iowa Colony.

I authorize Kathleen Kinchen to submit this application and serve as my
(Applicant's Name)
representative for this Application.

Property Owner Signature: 

Date: 8/25/2026

Property Owner Name and Title (if signing for a company): Daniel Rose II, Director of Land Development

County: Brazoria
Project: Caldwell
Job No. 212209
MBS No. 26-328

FIELD NOTES FOR 1.018 ACRES

Being a tract containing 1.018 acres of land, located in the William Hall Survey, Abstract Number 713 in Brazoria County, Texas; said 1.018 acre tract being a portion of a call 71.697 acre tract styled as Tract 1 and recorded in the name of D.R. Horton-Texas, Ltd. in File Number 2021179529 of the Official Records of Fort Bend County (O.R.F.B.C.); said 1.018 acre tract being more particularly described by metes and bounds as follows (bearings being based on the Texas Coordinate System, South Central Zone, NAD 83, as derived from GPS observations):

Commencing at a 5/8-inch iron rod found at the northeasterly corner of Caldwell Ranch Boulevard Phase II, a subdivision recorded in Plat Number 20220083 of the Fort Bend County Plat Records (F.B.C.P.R.) and the southeasterly corner of Reserve "C", Block 1, Caldwell Ranch Section 7, a subdivision recorded in Plat Number 20220105 of the F.B.C.P.R. from which a 5/8-inch iron rod found at the southeasterly corner of said Caldwell Ranch Boulevard Phase II bears South 11 degrees 41 minutes 18 seconds East, a distance of 70.01 feet;

Thence, through and across aforesaid 71.697 acre tract and a call 3.516 acre tract recorded in the name of Brazoria-Fort Bend County M.U.D. Number 3 in File Number 2021049321 of the O.R.F.B.C., the following two (2) courses:

- 1) 234.36 feet along the arc of a curve to the left, said curve having a radius of 965.00 feet, a central angle of 13 degrees 54 minutes 54 seconds and a chord that bears North 70 degrees 11 minutes 09 seconds East, a distance of 233.79 feet;
- 2) North 63 degrees 13 minutes 42 seconds East, a distance of 502.07 feet to the **Point of Beginning** of the herein described tract;

Thence, continuing through and across said 71.697 acre tract, the following three (3) courses:

- 1) North 63 degrees 13 minutes 42 seconds East, a distance of 52.02 feet;
- 2) 430.05 feet along the arc of a curve to the right, said curve having a radius of 1040.13 feet, a central angle of 23 degrees 41 minutes 22 seconds and a chord that bears North 75 degrees 04 minutes 23 seconds East, a distance of 426.99 feet;
- 3) North 86 degrees 55 minutes 04 seconds East, a distance of 137.32 feet to the easterly line of said 71.697 acre tract and the westerly line of a call 100-foot wide Right-of-Way (R.O.W.) recorded in the name of Bayou Rifles, Inc. in File Number 2001052768 of the Official Public Records of Brazoria County (O.P.R.B.C.);

Thence, with said westerly line, South 03 degrees 04 minutes 56 seconds East, a distance of 70.00 feet to the southeasterly corner of said 71.697 acre tract;

Thence, with the southerly line of said 71.697 acre tract, the following three (3) courses:

- 1) South 86 degrees 55 minutes 04 seconds West, a distance of 137.32 feet;
- 2) 401.11 feet along the arc of a curve to the left, said curve having a radius of 970.13 feet, a central angle of 23 degrees 41 minutes 22 seconds and a chord that bears South 75 degrees 04 minutes 23 seconds West, a distance of 398.26 feet;
- 3) South 63 degrees 13 minutes 42 seconds West, a distance of 109.02 feet;

Thence, leaving said line, North 12 degrees 23 minutes 09 seconds East, a distance of 90.27 feet to the **Point of Beginning** and containing 1.018 acres of land.

GBI PARTNERS
TBPELS Firm No. 10130300
Ph: 281.499.4539
June 15, 2026



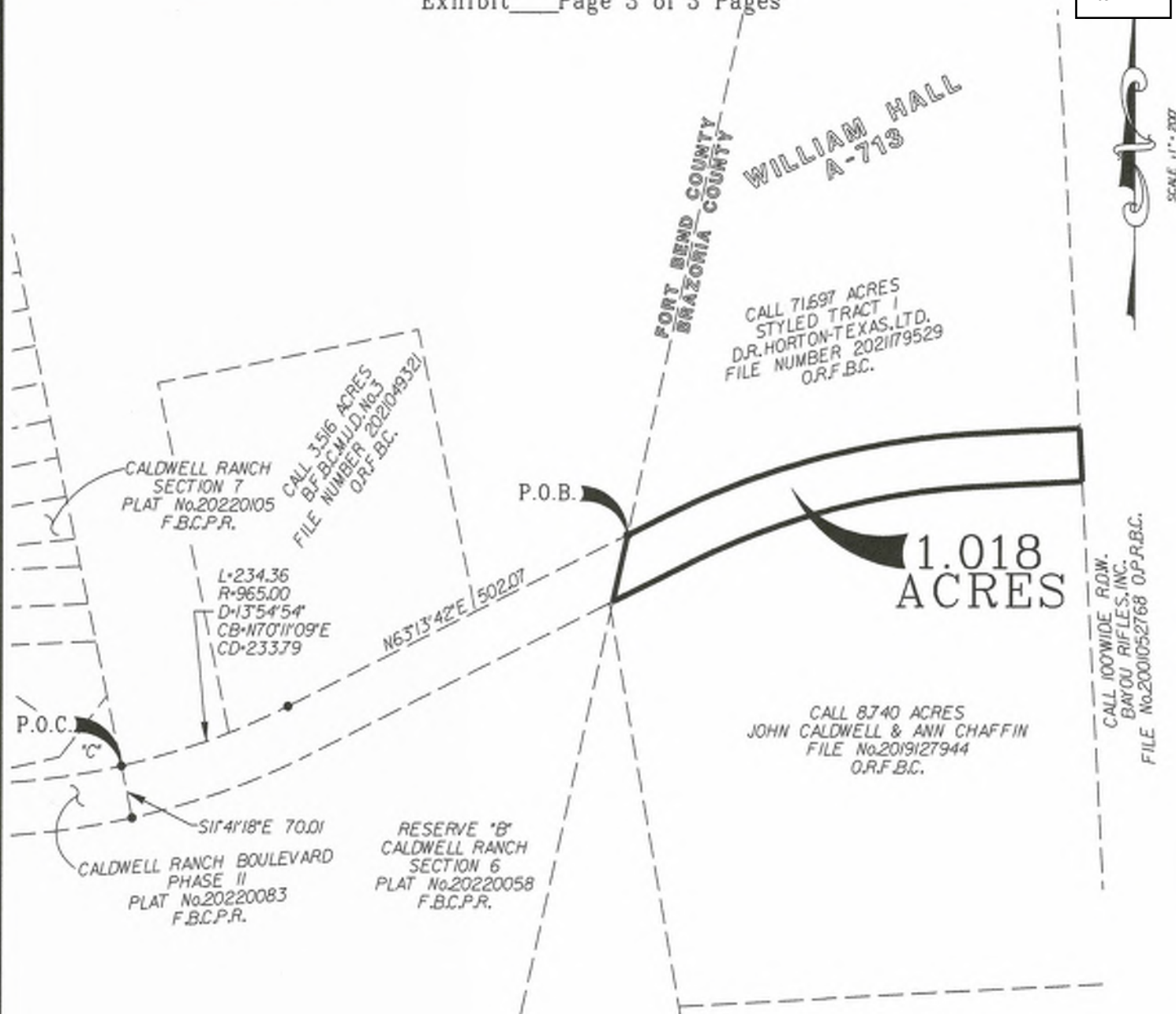


EXHIBIT OF 1.018 ACRES

BEING A PORTION OF A CALL 71697 ACRE TRACT STYLED
AS TRACT 1 AND RECORDED IN THE NAME OF DR.
HORTON-TEXAS, LTD. IN FILE NUMBER 2021179529 OF THE
O.R.F.B.C.

LOCATED IN THE
WILLIAM HALL SURVEY, A-713
BRAZORIA COUNTY, TEXAS



GBI PARTNERS

4724 VISTA ROAD
PASADENA, TX 77505
PHONE: 281-499-4539

TBPELS FIRM #10130300
GBISurvey@GBISurvey.com
www.GBISurvey.com

JOB NO: 212209
SCALE: 1"=200'
DATE: 06/15/2026
MBS No.: 26-328

155-210220899

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

SPECIAL WARRANTY DEED

THE STATE OF TEXAS §
 §
 COUNTY OF BRAZORIA §
 COUNTY OF FORT BEND §

KNOW ALL MEN BY THESE PRESENTS THAT:

258 COLONY INVESTMENTS, LTD., a Texas limited partnership and successor-by-conversion to 258 Colony Investments, LLC, a Texas limited liability company ("**Grantor**"), for the consideration hereinafter stated, does GRANT, SELL, and CONVEY unto **D.R. HORTON – TEXAS, LTD.**, a Texas limited partnership with a mailing address of 6744 Horton Vista Drive, Suite 100, Richmond, Texas 77407, Attn: Chris Lindhorst ("**Grantee**"), the following described real property, together with all improvements thereon, situated in Fort Bend County and Brazoria County, Texas (the "**Property**");

87.684 acres of land, more or less, situated in Fort Bend County and Brazoria County, Texas, said land being more particularly described in **Exhibit A** attached hereto and incorporated herein by this reference for all purposes;

TO HAVE AND TO HOLD the Property, together with all and singular the rights and appurtenances thereto in anywise belonging unto Grantee and Grantee's successors and assigns, forever.

And Grantor does hereby bind Grantor and Grantor's successors and assigns, to **WARRANT AND FOREVER DEFEND**, all and singular, the Property unto Grantee and Grantee's successors and assigns, against every person whomsoever lawfully claiming, or to claim the same, or any part thereof, by, through or under Grantor, but not otherwise, subject to the Permitted Exceptions set forth on **Exhibit B** attached to and incorporated in this Deed by reference. Grantee assumes the payment of ad valorem taxes and assessments in the current year and for subsequent years, and rollback taxes and other subsequent taxes and assessments for that and prior years due to change in land usage, ownership, or both, the payment of which Grantee assumes.

The consideration for this conveyance, receipt of which Grantor acknowledges, is \$10.00 and other valuable consideration paid to Grantor for which no lien either express or implied is retained.

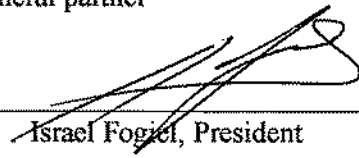
For the same consideration, Grantor hereby **GRANTS, SELLS, CONVEYS, ASSIGNS, and DELIVERS** to Grantee, all right, title and interest, if any, of Grantor, as owner of the Property but not as owner of any other property, in and to (i) strips or gores, if any, between the Property and abutting properties, (ii) any land lying in or under the bed of any street, alley, road or right-of-way, opened or proposed, abutting or adjacent to the Property, and (iii) any easements, rights of way, rights of ingress and egress, or other interests in, on, or to, any land, highway, street, road or avenue, open or proposed, in, on, across from, in front of, abutting, adjoining, or otherwise appurtenant to the Property, as well as all other rights, privileges and appurtenances owned by Grantor and in any way related to the Property and other rights and interests of Grantor hereunder conveyed, and (iv) all oil, gas, hydrocarbons, and minerals in, on, under, or that may be produced from the Property.

Executed this 22nd day of Oct, 2021.

GRANTOR:

258 COLONY INVESTMENTS, LTD.,
a Texas limited partnership

By: FW Companies, LLC,
a Texas limited liability company,
its general partner

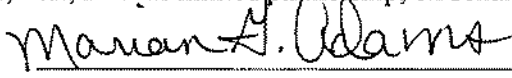
By: 
Israel Fogiel, President

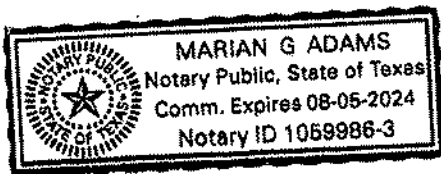
STATE OF TEXAS

§
§
§

COUNTY OF BEXAR

This instrument was acknowledged before me, the undersigned authority, on October 22, 2021, by Israel Fogiel, President of FW Companies, LLC, a Texas limited liability company and general partner of 258 Colony Investments, Ltd., a Texas limited partnership, on behalf of such entities.


Notary Public ★ State of Texas

After recording, return to:

DHI Title of Central Texas
6744 Horton Vista Drive, Suite 200
Richmond, Texas 77407
Attn: DeeAnn Horelica-McQueen

EXHIBIT A
PROPERTY DESCRIPTION

Being a tract containing 87.684 acres of land, located in the William Hall Survey, Abstract Number 31, in Fort Bend County, Texas and Abstract Number 713 in Brazoria County, Texas and the H.T.&B.R.R. Co. Lot 68 Survey, Abstract Number 561, in Brazoria County, Texas; said 87.684-acre tract being a portion of a called 353.926-acre tract and a called 15.987-acre tract styled Tract 4, both recorded in the name of 258 Colony Investments, LLC in File Number 2019127946 of the Official Records of Fort Bend County (O.R.F.B.C.); said 87.684-acre tract being more particularly described by two (2) metes-and-bounds descriptions, as follows (bearings being based on the Texas Coordinate System, South Central Zone, NAD 83, as derived from GPS observations):

TRACT I: 71.697 ACRES

BEGINNING at the northeasterly corner of a called 76.957-acre tract recorded in the name of Fort Bend Independent School District in File Number 2020020102 of the O.R.F.B.C. and being on the northerly line of said 353.926-acre tract;

Thence, with said northerly line, North 86 degrees 55 minutes 29 seconds East, a distance of 2,911.67 feet to the northeasterly corner of said 353.926-acre tract, the westerly line of a called 100-foot wide Right-of-Way (R.O.W.) recorded in the name of Bayou Rifles in File Number 2001052768 of the Official Public Records of Real Property Brazoria County Texas (O.P.R.R.P.B.C.T.) and the southeasterly corner of a called 484.4229-acre tract recorded in the name of Hannover Estates, Ltd. in File Number 2002140473 of the O.R.F.B.C.;

Thence, with said westerly line of 100-foot wide R.O.W. and easterly line of said 353.926-acre tract, South 03 degrees 04 minutes 56 seconds East, a distance of 927.84 feet to a southeasterly corner of said 353.926-acre tract;

Thence, with a southerly line of said 353.926-acre tract, the following three (3) courses:

- 1) South 86 degrees 55 minutes 04 seconds West, a distance of 137.32 feet;
- 2) 401.11 feet along the arc of a curve to the left, said curve having a radius of 970.13 feet, a central angle of 23 degrees 41 minutes 22 seconds and a chord that bears South 75 degrees 04 minutes 23 seconds West, a distance of 398.26 feet;
- 3) South 63 degrees 13 minutes 42 seconds West, at a distance of 114.42 feet pass an interior corner of said 353.926-acre tract and continuing through and across said 353.926-acre tract a total distance of 509.58 feet;

Thence, continuing through and across said 353.926-acre tract, North 26 degrees 20 minutes 10 seconds West, a distance of 60.01 feet to the southerly line of a called 3.516-acre tract recorded in the name of D.R. Horton – Texas, Ltd. in File Number 2019129484 of the O.R.F.B.C.;

Thence, with the boundary of said 3.516-acre tract, the following six (6) courses:

- 1) North 63 degrees 13 minutes 42 seconds East, a distance of 228.93 feet;
- 2) North 11 degrees 32 minutes 53 seconds West, a distance of 390.02 feet;
- 3) South 78 degrees 26 minutes 43 second West, a distance of 350.69 feet;
- 4) South 11 degrees 36 minutes 48 seconds East, a distance of 479.59 feet;

- 5) 103.13 feet along the arc of a curve to the left, said curve having a radius of 970.13 feet, a central angle of 06 degrees 05 minutes 27 seconds and a chord that bears North 66 degrees 16 minutes 25 seconds East, a distance of 103.08 feet;
- 6) North 63 degrees 13 minutes 42 seconds East, a distance of 19.52 feet;

Thence, leaving said 3.516-acre tract, through and across aforesaid 353.926-acre tract, the following seven (7) courses:

- 1) South 26 degrees 20 minutes 10 seconds East, a distance of 56.31 feet;
- 2) South 63 degrees 13 minutes 42 seconds West, a distance of 20.55 feet;
- 3) 255.30 feet along the arc of a curve to the right, said curve having a radius of 1,025.00 feet, a central angle of 14 degrees 16 minutes 16 seconds and a chord that bears South 70 degrees 21 minutes 50 seconds West, a distance of 254.64 feet;
- 4) North 11 degrees 41 minutes 18 seconds West, a distance of 72.80 feet;
- 5) South 76 degrees 50 minutes 14 seconds West, a distance of 10.00 feet;
- 6) North 11 degrees 41 minutes 18 seconds West, a distance of 14.71 feet;
- 7) South 87 degrees 27 minutes 38 seconds West, a distance of 944.37 feet to the easterly line of a called 79.261-acre tract styled Parcel Two and recorded in the name of D.R. Horton – Texas, Ltd. in File Number 2019129484 of the O.R.F.B.C.;

Thence, with the easterly and northerly lines of said 79.261-acre tract, the following two (2) courses:

- 1) 107.44 feet along the arc of a curve to the left, said curve having a radius of 770.10 feet, a central angle of 07 degrees 59 minutes 38 seconds and a chord that bears North 08 degrees 25 minutes 01 second West, a distance of 107.36 feet;
- 2) South 87 degrees 27 minutes 37 seconds West, a distance of 677.63 feet to the easterly line of aforesaid 76.957-acre tract;

Thence, with said easterly line, North 02 degrees 31 minutes 59 seconds West, a distance of 1,089.14 feet to the **POINT OF BEGINNING** and containing 71.697 acres of land.

TRACT II: 15.987 ACRES

BEGINNING at the northwesterly corner of aforesaid 15.987-acre tract and being on the southerly line of a called 26-acre tract recorded in the name of Jean W. Payne Trust in File Number 1997040600 of the O.P.R.R.P.B.C.T.;

Thence, with the boundary lines of said 15.987-acre tract, the following four (4) courses:

- 1) North 86 degrees 49 minutes 06 seconds East, a distance of 576.96 feet;
- 2) South 03 degrees 03 minutes 55 seconds East, a distance of 1,208.76 feet;
- 3) South 87 degrees 05 minutes 01 second West, a distance of 576.60 feet;
- 4) North 03 degrees 04 minutes 56 seconds West, a distance of 1,206.09 feet to the **POINT OF BEGINNING** and containing 15.987 acres of land.

EXHIBIT B
PERMITTED EXCEPTIONS

1. Restrictive Covenants recorded under Document Nos. 2019129488, 2020076941, 2020078078, 2020078079, and 2020078080 of the Official Public Records of Fort Bend County, Texas.
2. All easements, building setback lines, restrictions, and dedications as set out on the plat recorded in Volume 7, Page 301 of the Plat Records of Fort Bend/Brazoria County, Texas.
3. The rights of Brazoria-Fort Bend Counties Municipal Utility District No. 3 to levy taxes and issue bonds.
4. Pipeline Easement to Sinclair Refining Company recorded in Volume 167, Page 400, as affected by Agreement recorded in Volume 380, Page 377, and assignments recorded in Volume 429, Page 58, Volume 462 and Page 563, Deed Records of Fort Bend County, Texas. (Tract 1)
5. Pipeline Easement to Sinclair Refining Company recorded in Volume 167, Page 401, as affected by Agreement relating to Easement recorded in Volume 380, Page 377, assigned to Coastal States Petrochemical Company in Volume 429, Page 60, and Volume 462, Page 563, Deed Records of Fort Bend County, Texas. (Tract 1)
6. Pipeline Easement to Sinclair Refining Company recorded in Volume 167, Page 404, and assignments recorded in Volume 429, Page 42, Volume 462 and Page 563 and Volume 569, Page 541, Deed Records of Fort Bend County, Texas. (Tract 1)
7. Pipeline Easement to Sinclair Refining Company recorded in Volume 278, Page 464, Deed Records of Fort Bend County, Texas. (Tract 1)
8. Waiver of Special Appraisal for the Benefit of Brazoria-Fort Bend Counties Municipal Utility District No. 3, recorded in Document No. 2020028574 of the Official Public Records of Brazoria County, Texas.
9. Temporary Drainage and Detention Easement to Brazoria-Fort Bend Counties Municipal Utility District No. 3 recorded in Document No. 2020083100, Official Public Records of Fort Bend County, Texas. (Tract 1)
10. Right of Way Road Agreement recorded in Document No. 95-017396, Official Public Records of Brazoria County, Texas. (Tract 2)
11. Right of Way Road Agreement recorded in Document No. 95-017396, Official Public Records of Brazoria County, Texas. (Tract 2)
12. Terms and conditions of Notice of the Deletion of a Facility that was Proposed to the State Registry of Superfund Sites recorded in Document No. 2010036793, Official Public Records of Brazoria County, Texas. (Tract 2)
13. Temporary Drainage and Detention Easement recorded in Document No. 2020036117, Official Public Records of Brazoria County, Texas.
14. Petition for Addition of Land (Brazoria-Fort Bend Counties Municipal Utility District No. 3 recorded in Document No. 2020053256, and Certificate for Order Adding Land and Redefining Boundaries

recorded in Document No. 2020053377, Official Public Records of Brazoria County, Texas and Document No. 2020126039, Official Public Records of Fort Bend County, Texas.

15. Temporary Drainage and Detention Easement recorded in Document No. 2020082785, Official Public Records of Fort Bend County, Texas. (Tract 1)

FILED and RECORDED

Instrument Number: 2021070787

Filing and Recording Date: 10/26/2021 12:45:02 PM Pages: 7 Recording Fee: \$51.00

I hereby certify that this instrument was FILED on the date and time stamped hereon and
RECORDED in the OFFICIAL PUBLIC RECORDS of Brazoria County, Texas.



A handwritten signature in black ink, appearing to read "Joyce Hudman".

Joyce Hudman, County Clerk
Brazoria County, Texas

ANY PROVISION CONTAINED IN ANY DOCUMENT WHICH RESTRICTS THE SALE, RENTAL, OR USE OF
THE REAL PROPERTY DESCRIBED THEREIN BECAUSE OF RACE OR COLOR IS INVALID UNDER
FEDERAL LAW AND IS UNENFORCEABLE.

***DO NOT DESTROY - Warning, this document is part of the Official
Public Record.***

cc:clerk-clare

County: Fort Bend/Brazoria
Project: Southern Colony Ph.VI
Job No. 185567
MBS No. 19-310

FIELD NOTES FOR 89.827 ACRES

Being a tract containing 89.827 acres of land, located in the William Hall Survey, Abstract 31, in Fort Bend County, Texas and Abstract 713 in Brazoria County, Texas and the H.T. & B.R.R. Co. Lot 68 Survey, Abstract 561 in Brazoria County, Texas; said 89.827 acre tract being a portion of a call 363.942 acre tract recorded in the name of J.H. Caldwell, et al in Volume 796, Page 565 of the Official Records of Fort Bend County (O.R.F.B.C.) and being a portion of Lots 1, 2 and 3 of the T.W. & J.H.B. House Subdivision recorded in Volume 7, Page 301 of the Fort Bend County Deed Records (F.B.C.D.R.) and being a portion of a call 28 acre tract recorded in the name of R.M. Caldwell in Volume 400, Page 249 of the Brazoria County Deed Records (B.C.D.R.); Said 89.827 acre tract being more particularly described by two (2) metes and bounds as follows (bearings being based on the Texas Coordinate System, South Central Zone, NAD 83, as derived from GPS Observations):

TRACT 1: 73.840 ACRES

Commencing at the northwesterly corner of said 363.942 acre tract, the northeasterly corner of a call 1.284 acre tract recorded in the name of Fort Bend County MUD No. 11 in File Number 2018043550 of the O.R.F.B.C. and being the southeasterly corner of a call 48.6 acre tract recorded in the name of Emma Ruth Bly in File Number 2004149678 of the O.R.F.B.C.:

Thence, with the northerly line of said 363.942 acre tract, North 86 degrees 55 minutes 29 seconds East, a distance of 2225.47 feet to the **Point of Beginning** of the herein described tract;

Thence, continuing with said northerly line, North 86 degrees 55 minutes 29 seconds East, a distance of 2911.67 feet to the northeasterly corner of said 363.942 acre tract and being on the westerly line of a call 100-foot wide Right-of-Way (R.O.W.) recorded in the name of Bayou Rifles, Inc. in File Number 2001052768 of the Official Public Records of Real Property Brazoria County Texas (O.P.R.R.P.B.C.T.);

Thence, with the easterly line of said 363.942 acre tract, South 03 degrees 04 minutes 56 seconds East, a distance of 927.84 feet;

Thence, leaving said line, through and across said 363.942 acre tract, the following eleven (11) courses:

- 1) South 86 degrees 55 minutes 04 seconds West, a distance of 137.32 feet;
- 2) 401.11 feet along the arc of a curve to the left, said curve having a radius of 970.13 feet, a central angle of 23 degrees 41 minutes 22 seconds and a chord that bears South 75 degrees 04 minutes 23 seconds West, a distance of 398.26 feet;
- 3) South 63 degrees 13 minutes 42 seconds West, a distance of 538.65 feet;
- 4) 435.67 feet along the arc of a curve to the right, said curve having a radius of 1030.14 feet, a central angle of 24 degrees 13 minutes 55 seconds and a chord that bears South 75 degrees 20 minutes 39 seconds West, a distance of 432.43 feet;
- 5) South 87 degrees 27 minutes 37 seconds West, a distance of 706.30 feet;

- 6) North 02 degrees 24 minutes 05 seconds West, a distance of 60.01 feet;
- 7) 39.07 feet along the arc of a curve to the right, said curve having a radius of 25.00 feet, a central angle of 89 degrees 32 minutes 35 seconds and a chord that bears North 47 degrees 46 minutes 33 seconds West, a distance of 35.21 feet;
- 8) South 87 degrees 52 minutes 57 seconds West, a distance of 60.02 feet;
- 9) 125.44 feet along the arc of a curve to the left, said curve having a radius of 770.10 feet, a central angle of 09 degrees 19 minutes 57 seconds and a chord that bears North 07 degrees 44 minutes 51 seconds West, a distance of 125.30 feet;
- 10) South 87 degrees 27 minutes 37 seconds West, a distance of 678.02 feet;
- 11) North 02 degrees 30 minutes 44 seconds West, a distance of 1089.14 feet to the **Point of Beginning** and containing 77.356 acres of land **SAVE AND EXCEPT** the following 3.516 acre tract.

SAVE AND EXCEPT: 3.516 ACRES

Commencing at the northwesterly corner of said 363.942 acre tract, the northeasterly corner of a call 1.284 acre tract recorded in the name of Fort Bend County MUD No. 11 in File Number 2018043550 of the O.R.F.B.C. and being the southeasterly corner of a call 48.6 acre tract recorded in the name of Emma Ruth Bly in File Number 2004149678 of the O.R.F.B.C.:

Thence, through and across said 363.942 acre tract, South 82 degrees 29 minutes 37 seconds East, a distance of 3993.06 feet to the **Point of Beginning** of the herein described tract;

Thence, continuing through and across said 363.942 acre tract, the following five (5) courses:

- 1) North 78 degrees 26 minutes 43 seconds East, a distance of 350.69 feet;
- 2) South 11 degrees 32 minutes 53 seconds East, a distance of 390.02 feet;
- 3) South 63 degrees 13 minutes 42 seconds West, a distance of 258.45 feet;
- 4) 103.13 feet along the arc of a curve to the right, said curve having a radius of 970.13 feet, a central angle of 06 degrees 05 minutes 27 seconds and a chord that bears South 66 degrees 16 minutes 25 seconds West, a distance of 103.08 feet;
- 5) North 11 degrees 36 minutes 48 seconds West, a distance of 479.59 feet to the **Point of Beginning** and containing 3.516 acres of land.

TRACT 2: 15.987 ACRES

Commencing at the northwesterly corner of a call 54.8680 acre tract recorded in the name of Bayou Rifles, Inc. in File Number 2000028088 of the Official Public Records of Real Property Brazoria County Texas (O.P.R.R.P.B.C.T.) and being on the easterly line of a 100-foot wide tract recorded in the name of Bayou Rifles, Inc. in File Number 2001052768 of the O.P.R.R.P.B.C.T.;

Thence, with said easterly line, North 03 degrees 04 minutes 56 seconds West, a distance of 1182.95 feet to the **Point of Beginning** of the herein described tract;

Thence, with the easterly line of said 100-foot wide tract and the westerly line of aforesaid 28 acre tract, North 03 degrees 04 minutes 56 seconds West, a distance of 1206.09 feet to the southerly line of a call 26 acre tract recorded in the name of Jean W. Payne Trust in File Number 1997040600 of the O.P.R.R.P.B.C.T.;

Thence, with said southerly line and the northerly line of said call 28 acre tract, North 86 degrees 49 minutes 06 seconds East, a distance of 576.96 feet to the northeasterly corner of said call 28 acre tract;

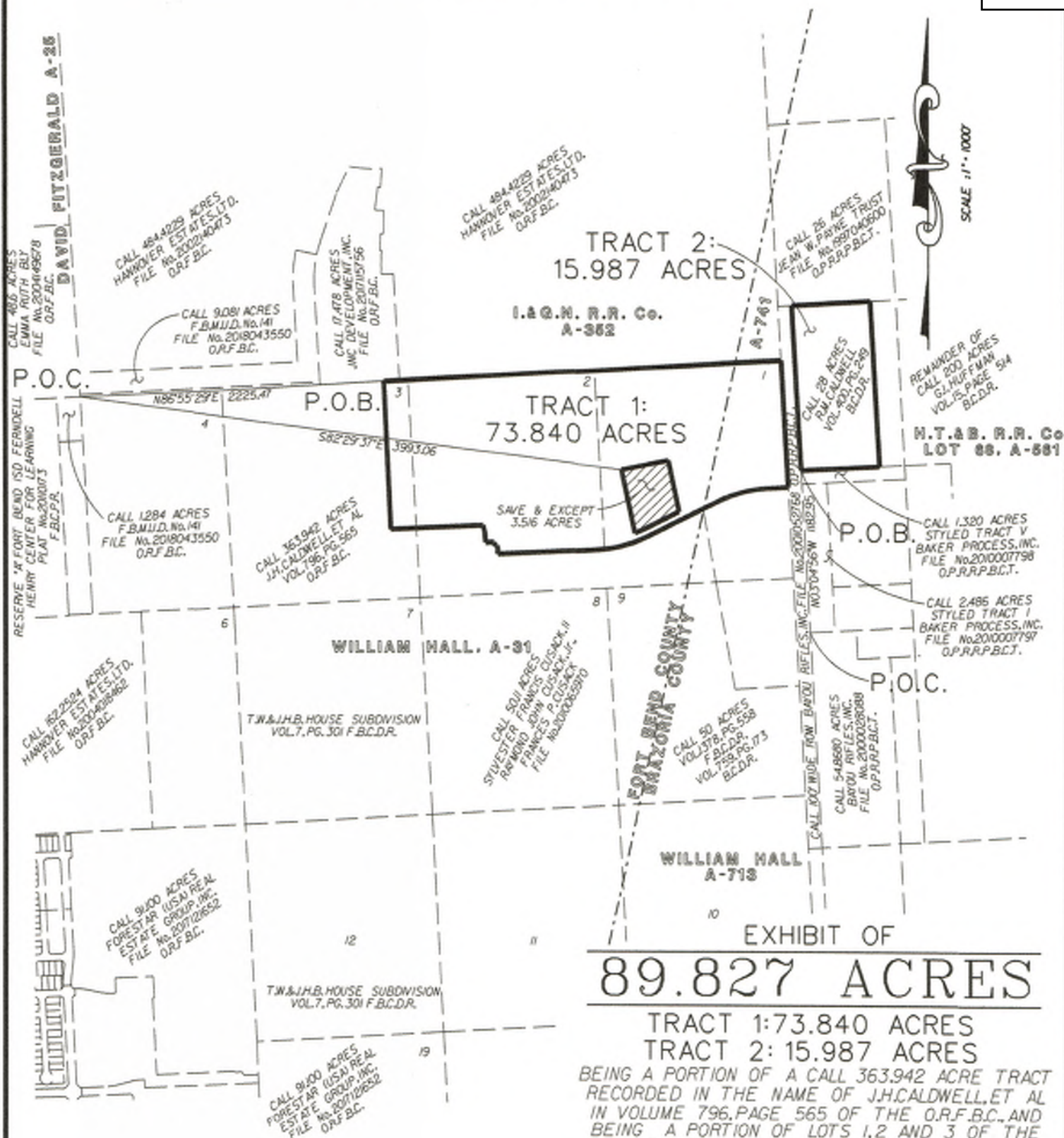
Thence, with the easterly line of said call 28 acre tract, South 03 degrees 03 minutes 55 seconds East, a distance of 1208.76 feet to the northerly line of a call 1.320 acre tract styled as Tract V and recorded in the name of Baker Process, Inc. in File Number 2010007798 of the O.P.R.R.P.B.C.T.;

Thence, with said northerly line, South 87 degrees 05 minutes 01 second West, a distance of 576.60 feet to the **POINT OF BEGINNING** and containing 15.987 acres of land

GBI PARTNERS, L.P.
TBPLS Firm No. 10130300
Ph: 281.499.4539
October 17, 2019



JB
10/17/2019



GBI PARTNERS, L.P.
LAND SURVEYING CONSULTANTS
 TBPLS FIRM No. 10130300
 4724 Vista Road Pasadena, Texas 77505
 Phone: 281-499-4639 • www.gbisurvey.com

JOB NO: 185567
 SCALE: 1"=1000'
 DATE: 10/17/19
 MBS No.: 19-310

WILLIAM HALL SURVEY, A-31 (F.B.C.)
WILLIAM HALL SURVEY, A-713 (B.C.)
FORT BEND COUNTY, TEXAS
BRAZORIA COUNTY, TEXAS



Department of Community Development Division
3144 Meridiana Pkwy
Iowa Colony, TX 77583
Office: 346-395-4528

Item 21.

ANX

**ANNEXATION REQUEST (VOLUNTARY)
APPLICATION CHECKLIST**

INSTRUCTIONS

- » This application checklist is to assist in preparing a request to annex into the City's corporate limits.
- » All required items shall be included in the submittal. Incomplete applications will not be accepted for review.

APPLICATION COMPLETENESS CERTIFICATION

All items listed below are required unless not applicable.

PROVIDED
(Applicant
must check)

SUPPORTING DOCUMENTS

Completed and Signed Application Checklist.

Please note that each subsequent submittal will require a written response for all changes.



Completed property owner consent form with each owner's original signature.

Please note each property owner's signature is required when multiple owners of record exist for the same property.



Copy of deed(s) showing current ownership.



A clear and legible copy of certified field notes (metes and bounds) describing the boundary of the property that is being petitioned for annexation with a graphic exhibit (map or plat) clearly showing the property. The boundary description and the graphic exhibit must each be contained on an 8.5" x 11" sheet of paper.



I, the undersigned, acknowledge that all required documents are provided in this submittal as indicated above:

Applicant Signature: X *J. H. Caldwell Jr.* Date: *8/9/2026*

Applicant Name: John Caldwell



CITY OF
IOWA
COLONY

Department of Community Development Division
3144 Meridiana Pkwy
Iowa Colony, TX 77583
Office: 346-395-4528

Item 21.

PROPERTY OWNER CONSENT FORM

Please submit a Property Owner Consent Form for each owner if there are multiple owners of record for the same property.

I, John Caldwell, swear and affirm that I am the
(Property Owner's printed name; include signatory name and title if signing for a company)
owner of property located at dead end CR 573 and Caldwell Ranch Blvd Phase 3B, as shown in the records
(property address or legal description)
of Brazoria County, Texas, as applicable, which is subject to this Application, and request for this
property to be incorporated into the corporate limits of the City of Iowa Colony.

I authorize _____ to submit this application and serve as my
(Applicant's Name)
representative for this Application.

Property Owner Signature: X  Date: 8/9/2026
Property Owner Name and Title (if signing for a company): John Caldwell

Deed, dated May 21, 1983, from George Caldwell to
J. H. Caldwell, Jr.

DEEU

VOL 1723 PAGE 813

THE STATE OF TEXAS :

COUNTY OF FT. BEND :

KNOW ALL MEN BY THESE PRESENTS:

31689

COMPARED

25661

THAT I, GEORGE M. CALDWELL, of Brazoria County, Texas, not joined herein by my wife since this is my separate property and constitutes no part of our homestead, hereinafter called "GRANTOR", for and in consideration of the sum of TEN DOLLARS (\$10.00) cash and other good and valuable considerations to me in hand paid by the Grantee hereinafter named, the receipt and sufficiency of which is hereby acknowledged, and the further consideration of the execution and delivery by said Grantee of his one certain promissory note of even date herewith, in the principal sum of TWO HUNDRED FIFTY-TWO THOUSAND FIVE HUNDRED ONE and NO/100 DOLLARS (\$252,501.00), bearing interest at the rate as therein specified, executed by said Grantee and payable to the order of Grantor at Rosharon, Brazoria County, Texas, in annual installments as therein provided, said note containing the usual acceleration of maturity and ten percent (10%) attorney's fee clauses, containing parcel release provisions, and reciting that it is secured by the vendor's lien herein and hereby expressly retained on the hereinafter described property in favor of the holder thereof as well as by deed of trust of even date therewith to DAVID HURST, as Trustee, and said note further expressly providing that neither the Maker thereof, nor any of his heirs or assigns shall ever at any time have or sustain any personal or individual liability or responsibility for the payment of all or any part of said note, has GRANTED, SOLD and CONVEYED, and by these presents does GRANT, SELL and CONVEY unto JOHN H. CALDWELL, JR., Rt. 1, Box 6, Rosharon, Texas 77583, herein called "GRANTEE", all of the following described real property, together with all improvements thereon situated, located in Fort Bend and Brazoria Counties, Texas, to-wit:

All of that certain tract or parcel of land containing 148.53 acres out of a 313.84 acre tract being an undivided 1/2 interest in Lots 1, 2, 3, 4, 7, the East 24.8 acres of Lot 6 and an undivided 1/3 interest in Lot 12, also included in this conveyance is my interest in a 40' easement for road purposes extending from the southwest corner of this tract situated in Lot 6 and running in a westerly direction along the south side of Lot 6 and Lot 5 to old Highway 288, now Farm to Market Road 521, all in the T. W. & J. H. B. House Subdivision of the East end of the William Hall League, Abstract No. 31, in Fort Bend and Brazoria Counties, Texas, according to the map or plat thereof recorded in Volume 7, Page 301 of the Deed Records of Fort Bend County, Texas.

This conveyance is subject to all mineral reservations of record.

TO HAVE AND TO HOLD the above-described property and premises, together with all and singular the rights and appurtenances thereto in anywise belonging unto the said Grantee, his heirs and assigns, forever; and I, the said Grantor, do hereby bind myself, my heirs, executors and administrators, to Warrant and Forever Defend,

VOL 1233 PAGE 233

OFFICIAL RECORDS

OFFICIAL RECORDS

DEED

VOL 1233 PAGE 234

VOL 1723 PAGE 814

all and singular, the above-described property and premises unto the said Grantee, his heirs, successors and assigns, against every person whomsoever lawfully claiming or to claim the same or any part thereof.

But it is expressly agreed and stipulated that the vendor's lien and superior title are hereby retained on the above-described property and premises in favor of the holder of the above-described note, until said note and indebtedness, together with all renewals and extensions thereof, and all principal, interest and other charges therein stipulated are fully paid according to the face, tenor, effect and reading thereof, at which time this deed shall become absolute.

All ad valorem taxes assessed against the above-described property and premises for the year 1983 have been pro-rated between Grantor and Grantee as of the date hereof, and Grantee assumes the payment of such taxes.

EXECUTED the 21st day of May, 1983.

George M. Caldwell
GEORGE M. CALDWELL

THE STATE OF TEXAS :

COUNTY OF FT. BEND :

This instrument was acknowledged before me on the 21st day of May, 1983, by GEORGE M. CALDWELL.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this 21st day of May, 1983.



Tonia A. Hayden
NOTARY PUBLIC,
Harris County, Texas

Tonia A. Hayden
My Commission Expires
8-26-85

FILED

'83 JUN -1 AM 10:08

Dianna Wilson
COUNTY CLERK
FORT BEND COUNTY, TEXAS

Pat Caldwell & Hurst
LAWYERS
6910 FANNIN STREET
HOUSTON, TEXAS 77030

FILED FOR RECORD
AUG 1 9 49 AM '83

Betty D. Wiley
COUNTY CLERK
BRAZORIA COUNTY, TEXAS



JUL 5 1983

Dianna Wilson
County Clerk, Fort Bend Co., Tex.

STATE OF TEXAS COUNTY OF FORT BEND
I hereby certify that this instrument was filed on the
date and time stamped herein by me and was duly recorded
in the volume and page of the named records of Fort Bend
County, Texas as stamped herein by me, on

County: Brazoria
Project: Caldwell
Job No. 212209
MBS No. 26-329

FIELD NOTES FOR 0.065 ACRE

Being a tract containing 0.065 acre of land, located in the William Hall Survey, Abstract Number 713 in Brazoria County, Texas; said 0.065 acre tract being a portion of a call 8.740 acre tract recorded in the names of John Caldwell and Ann Chaffin in File Number 2019127944 of the Official Records of Fort Bend County (O.R.F.B.C.); said 0.065 acre tract being more particularly described by metes and bounds as follows (bearings being based on the Texas Coordinate System, South Central Zone, NAD 83, as derived from GPS observations):

Beginning at the northeasterly corner of said 8.740 acre tract, the southeasterly corner of a call 71.697 acre tract styled as Tract I and recorded in the name of D.R. Horton-Texas, Ltd. in File Number 2021179529 of the O.R.F.B.C. and being on the westerly line of a call 100-foot wide Right-of-Way (R.O.W.) recorded in the name of Bayou Rifles, Inc. in File Number 2001052768 of the Official Public Records of Brazoria County (O.P.R.B.C.);

Thence, with said westerly line, South 03 degrees 04 minutes 56 seconds East, a distance of 17.15 feet to a point on the easterly line of aforesaid 8.740 acre tract;

Thence, through and across said 8.740 acre tract the following four (4) courses:

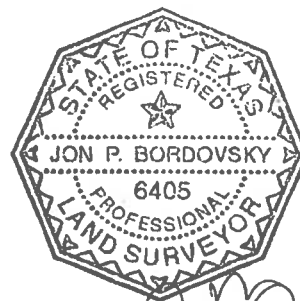
- 1) South 87 degrees 05 minutes 01 second West, a distance of 4.10 feet;
- 2) 28.36 feet along the arc of a curve to the right, said curve having a radius of 335.00 feet, a central angle of 04 degrees 51 minutes 01 second and a chord that bears South 89 degrees 30 minutes 31 seconds West, a distance of 28.35 feet;
- 3) North 88 degrees 03 minutes 58 seconds West, a distance of 60.45 feet;
- 4) 445.89 feet along the arc of a curve to the left, said curve having a radius of 890.00 feet, a central angle of 28 degrees 42 minutes 20 seconds and a chord that bears South 77 degrees 34 minutes 52 seconds West, a distance of 441.25 feet to a 5/8-inch iron rod set on the northerly line of said 8.740 acre tract;

Thence, with said northerly line, the following two (2) courses:

- 1) 401.14 feet along the arc of a curve to the right, said curve having a radius of 970.13 feet, a central angle of 23 degrees 45 minutes 01 second and a chord that bears North 75 degrees 02 minutes 33 seconds East, a distance of 399.27 feet;

- 2) North 86 degrees 55 minutes 04 seconds East, a distance of 137.32 feet to the **Point of Beginning** and containing 0.065 acres of land.

GBI PARTNERS
TBPELS Firm No. 10130300
Ph: 281.499.4539
June 15, 2026



JPB
6/15/2026

Exhibit Page 3 of 3 Pages

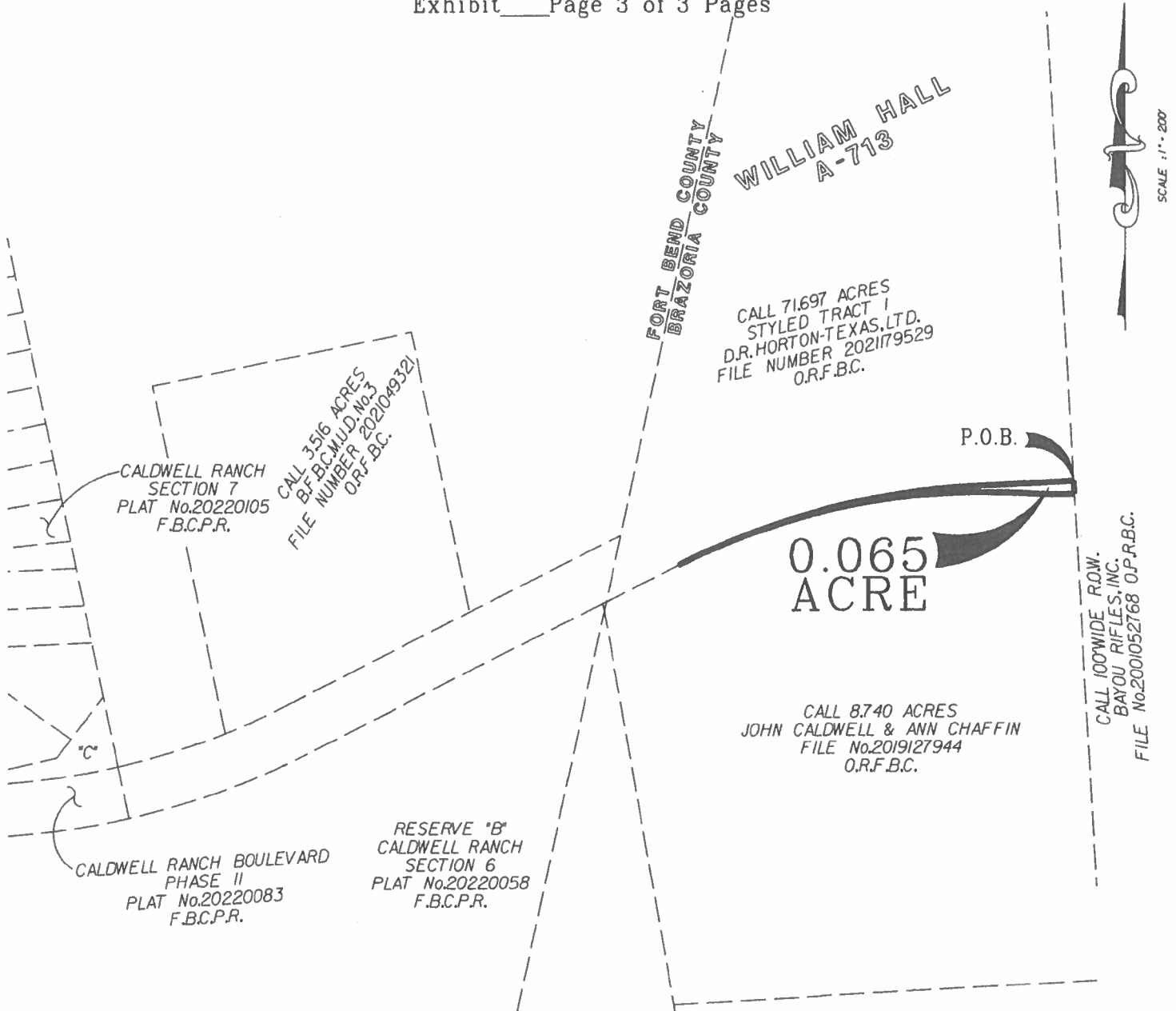


EXHIBIT OF 0.065 ACRE

BEING A PORTION OF A CALL 8.740 ACRE TRACT
RECORDED IN THE NAMES OF JOHN CALDWELL AND ANN
CHAFFIN IN FILE No. 2019127944 OF THE O.R.F.B.C.

LOCATED IN THE
WILLIAM HALL SURVEY, A-713
BRAZORIA COUNTY, TEXAS

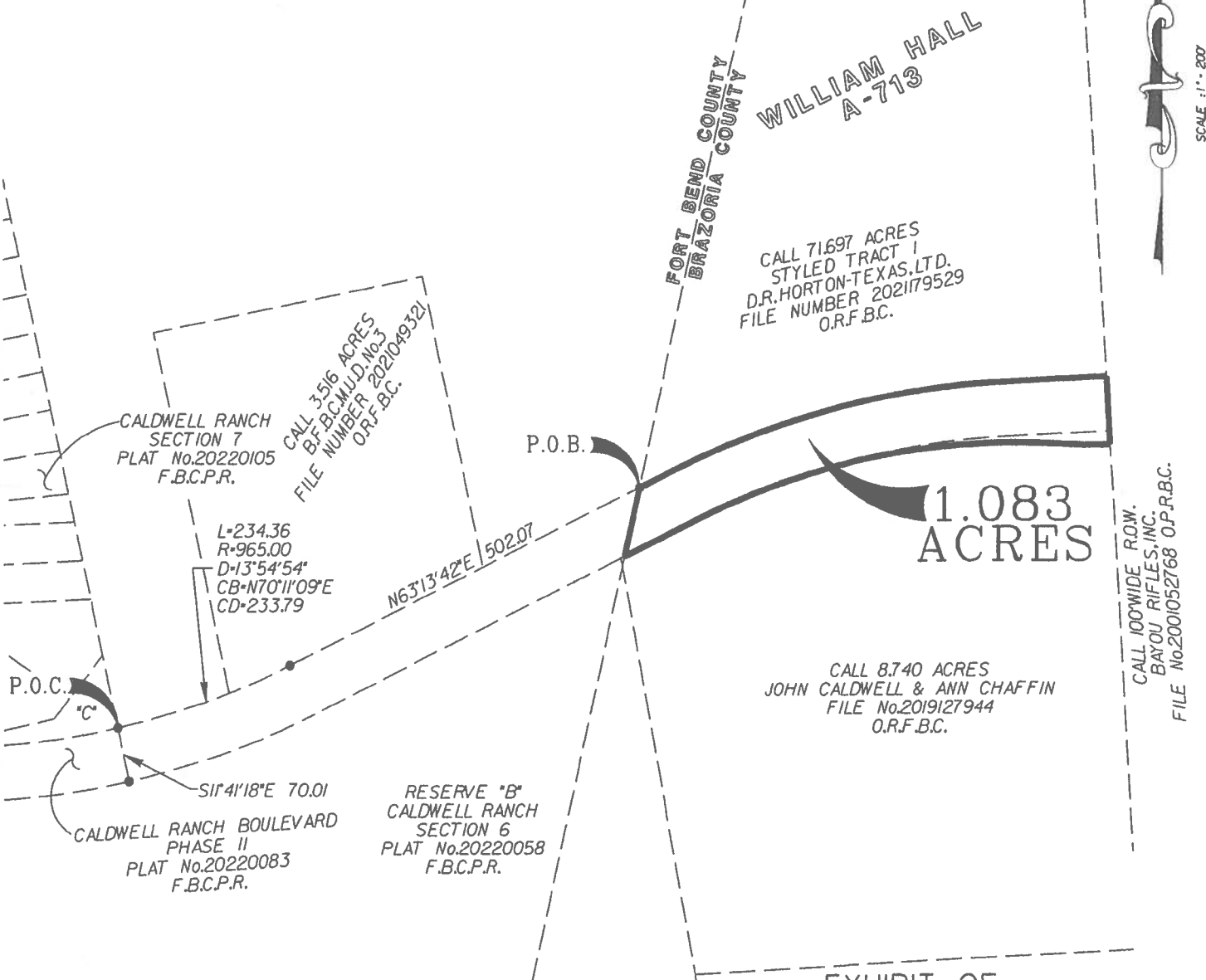


GBI PARTNERS

4724 VISTA ROAD
PASADENA, TX 77505
PHONE: 281-499-4539

TBP/ELS FIRM #10130300
GBISurvey@GBISurvey.com
www.GBISurvey.com

JOB NO: 212209
SCALE: 1" = 200'
DATE: 05/21/2026
MBS No.: 26-329



SCALE: 1" = 200'

EXHIBIT OF 1.083 ACRES

BEING A PORTION OF A CALL 71.697 ACRE TRACT STYLED AS TRACT 1 AND RECORDED IN THE NAME OF D.R. HORTON-TEXAS, LTD. IN FILE NUMBER 2021179529 OF THE O.R.F.B.C. AND A PORTION OF A CALL 8.740 ACRE TRACT RECORDED IN THE NAMES OF JOHN CALDWELL AND ANN CHAFFIN IN FILE No. 2019127944 OF THE O.R.F.B.C.

LOCATED IN THE
WILLIAM HALL SURVEY, A-713
BRAZORIA COUNTY, TEXAS



GBI PARTNERS

4724 VISTA ROAD
PASADENA, TX 77505
PHONE: 281-499-4539

TBPELS FIRM #10130300
GBISurvey@GBISurvey.com
www.GBISurvey.com

JOB NO: 212209
SCALE: 1" = 200'
DATE: 05/21/2026
MBS No.: 26-295

County: Brazoria
Project: Caldwell
Job No. 212209
MBS No. 26-295

FIELD NOTES FOR 1.083 ACRES

Being a tract containing 1.083 acres of land, located in the William Hall Survey, Abstract Number 713 in Brazoria County, Texas; said 1.083 acre tract being a portion of a call 71.697 acre tract styled as Tract 1 and recorded in the name of D.R. Horton-Texas, Ltd. in File Number 2021179529 of the Official Records of Fort Bend County (O.R.F.B.C.), and a portion of a call 8.740 acre tract recorded in the names of John Caldwell and Ann Chaffin in File Number 2019127944 of the O.R.F.B.C.; said 1.083 acre tract being more particularly described by metes and bounds as follows (bearings being based on the Texas Coordinate System, South Central Zone, NAD 83, as derived from GPS observations):

Commencing at a 5/8-inch iron rod found at the northeasterly corner of Caldwell Ranch Boulevard Phase II, a subdivision recorded in Plat Number 20220083 of the Fort Bend County Plat Records (F.B.C.P.R.) and the southeasterly corner of Reserve "C", Block 1, Caldwell Ranch Section 7, a subdivision recorded in Plat Number 20220105 of the F.B.C.P.R. from which a 5/8-inch iron rod found at the southeasterly corner of said Caldwell Ranch Boulevard Phase II bears South 11 degrees 41 minutes 18 seconds East, a distance of 70.01 feet;;

Thence, through and across aforesaid 71.697 acre tract and a call 3.516 acre tract recorded in the name of Brazoria-Fort Bend County M.U.D. Number 3 in File Number 2021049321 of the O.R.F.B.C., the following two (2) courses:

- 1) 234.36 feet along the arc of a curve to the left, said curve having a radius of 965.00 feet, a central angle of 13 degrees 54 minutes 54 seconds and a chord that bears North 70 degrees 11 minutes 09 seconds East, a distance of 233.79 feet;
- 2) North 63 degrees 13 minutes 42 seconds East, a distance of 502.07 feet to the **Point of Beginning** of the herein described tract;

Thence, continuing through and across said 71.697 acre tract, the following three (3) courses:

- 1) North 63 degrees 13 minutes 42 seconds East, a distance of 52.02 feet;
- 2) 430.05 feet along the arc of a curve to the right, said curve having a radius of 1040.13 feet, a central angle of 23 degrees 41 minutes 22 seconds and a chord that bears North 75 degrees 04 minutes 23 seconds East, a distance of 426.99 feet;
- 3) North 86 degrees 55 minutes 04 seconds East, a distance of 137.32 feet to the easterly line of said 71.697 acre tract and the westerly line of a call 100-foot wide Right-of-Way (R.O.W.) recorded in the name of Bayou Rifles, Inc. in File Number 2001052768 of the Official Public Records of Brazoria County (O.P.R.B.C.);

Thence, with said westerly line, South 03 degrees 04 minutes 56 seconds East, a distance of 87.15 feet to a point on the easterly line of aforesaid 8.740 acre tract;

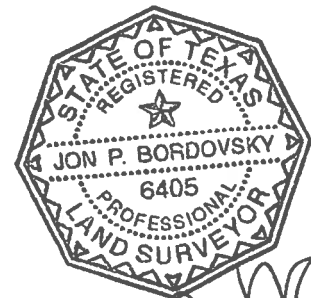
Thence, through and across said 8.740 acre tract the following four (4) courses:

- 1) South 87 degrees 05 minutes 01 second West, a distance of 4.10 feet;
- 2) 28.36 feet along the arc of a curve to the right, said curve having a radius of 335.00 feet, a central angle of 04 degrees 51 minutes 01 second and a chord that bears South 89 degrees 30 minutes 31 seconds West, a distance of 28.35 feet;
- 3) North 88 degrees 03 minutes 58 seconds West, a distance of 60.45 feet;
- 4) 445.89 feet along the arc of a curve to the left, said curve having a radius of 890.00 feet, a central angle of 28 degrees 42 minutes 20 seconds and a chord that bears South 77 degrees 34 minutes 52 seconds West, a distance of 441.25 feet to a 5/8-inch iron rod set on the northerly line of said 8.740 acre tract;

Thence, with said northerly line, South 63 degrees 13 minutes 42 seconds West, a distance of 107.99 feet;

Thence, leaving said line, North 12 degrees 23 minutes 09 seconds East, a distance of 90.27 feet to the **Point of Beginning** and containing 1.083 acres of land.

GBI PARTNERS
TBPELS Firm No. 10130300
Ph: 281.499.4539
May 21, 2026



Jon P. Bordovsky
5/21/2026

County: Brazoria
Project: Caldwell
Job No. 212209
MBS No. 26-295

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Being a tract containing 1.083 acres of land, located in the William Hall Survey, Abstract Number 713 in Brazoria County, Texas; said 1.083 acre tract being a portion of a call 71.697 acre tract styled as Tract 1 and recorded in the name of D.R. Horton-Texas, Ltd. in File Number 2021179529 of the Official Records of Fort Bend County (O.R.F.B.C.), and a portion of a call 8.740 acre tract recorded in the names of John Caldwell and Ann Chaffin in File Number 2019127944 of the O.R.F.B.C.; said 1.083 acre tract being more particularly described by metes and bounds as follows (bearings being based on the Texas Coordinate System, South Central Zone, NAD 83, as derived from GPS observations):

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- 3) North 86 degrees 55 minutes 04 seconds East, a distance of 137.32 feet to the easterly line of said 71.697 acre tract and the westerly line of a call 100-foot wide Right-of-Way (R.O.W.) recorded in the name of Bayou Rifles, Inc. in File Number 2001052768 of the Official Public Records of Brazoria County (O.P.R.B.C.);

Thence, with said westerly line, South 03 degrees 04 minutes 56 seconds East, a distance of 87.15 feet to a point on the easterly line of aforesaid 8.740 acre tract;

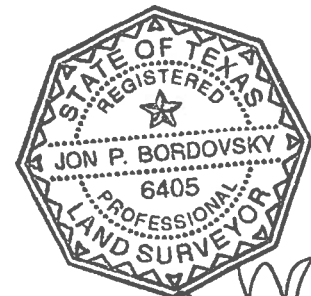
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GBI PARTNERS
TBPELS Firm No. 10130300
Ph: 281.499.4539
May 21, 2026



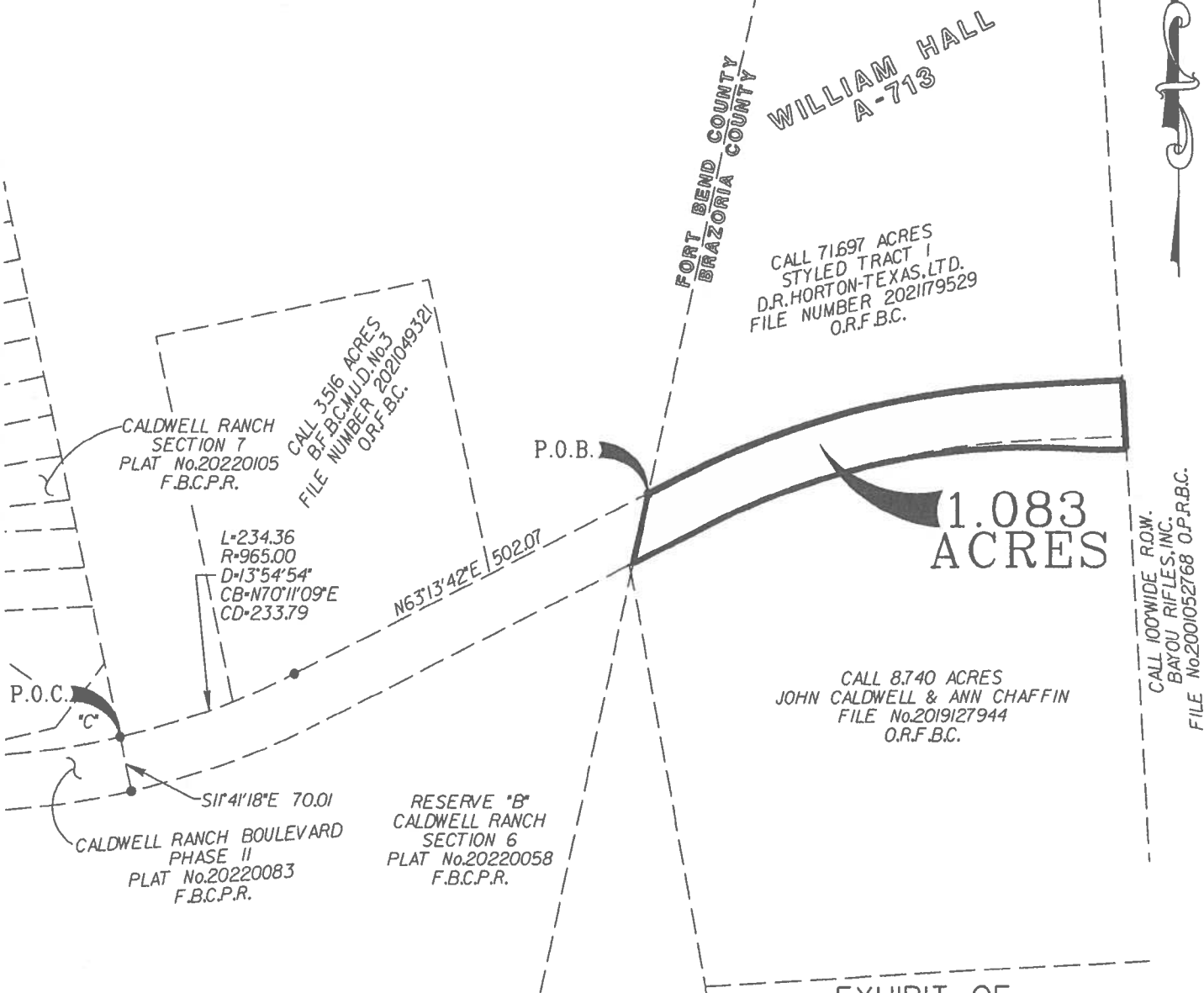


EXHIBIT OF
1.083 ACRES
BEING A PORTION OF A CALL 71,697 ACRE TRACT STYLED
AS TRACT 1 AND RECORDED IN THE NAME OF D.R.
HORTON-TEXAS, LTD. IN FILE NUMBER 2021179529 OF THE
O.R.F.B.C. AND A PORTION OF A CALL 8,740 ACRE TRACT
RECORDED IN THE NAMES OF JOHN CALDWELL AND ANN
CHAFFIN IN FILE No. 2019127944 OF THE O.R.F.B.C.

LOCATED IN THE
WILLIAM HALL SURVEY, A-713
BRAZORIA COUNTY, TEXAS



GBI PARTNERS

4724 VISTA ROAD
PASADENA, TX 77505
PHONE: 281-499-4539

TBPELS FIRM #10130300
GBISurvey@GBISurvey.com
www.GBISurvey.com

JOB NO: 212209
SCALE: 1"=200'
DATE: 05/21/2026
MBS No.: 26-295



**CITY OF
IOWA
COLONY**
Department of Community Development Division
3144 Meridiana Pkwy
Iowa Colony, TX 77583
Office: 346-395-4528

Item 21.

ANX

**ANNEXATION REQUEST (VOLUNTARY)
APPLICATION CHECKLIST**

INSTRUCTIONS

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APPLICATION COMPLETENESS CERTIFICATION

All items listed below are required unless not applicable.

PROVIDED
(Applicant
must check)

SUPPORTING DOCUMENTS

Completed and Signed Application Checklist.

Please note that each subsequent submittal will require a written response for all changes.



Completed property owner consent form with each owner's original signature.

Please note each property owner's signature is required when multiple owners of record exist for the same property.



Copy of deed(s) showing current ownership.



A clear and legible copy of certified field notes (metes and bounds) describing the boundary of the property that is being petitioned for annexation with a graphic exhibit (map or plat) clearly showing the property. The boundary description and the graphic exhibit must each be contained on an 8.5" x 11" sheet of paper.



I, the undersigned, acknowledge that all required documents are provided in this submittal as indicated above:

Applicant Signature: Ann Chaffin Date: 8/9/2026

Applicant Name: Ann Chaffin



CITY OF
IOWA
COLONY

Department of Community Development Division
3144 Meridiana Pkwy
Iowa Colony, TX 77583
Office: 346-395-4528

Item 21.

PROPERTY OWNER CONSENT FORM

Please submit a Property Owner Consent Form for each owner if there are multiple owners of record for the same property.

I, Ann Chaffin, swear and affirm that I am the
(Property Owner's printed name; include signatory name and title if signing for a company)
owner of property located at dead end CR 573 and Caldwell Ranch Blvd Phase 3B, as shown in the records
(property address or legal description)
of Brazoria County, Texas, as applicable, which is subject to this Application, and request for this
property to be incorporated into the corporate limits of the City of Iowa Colony.

I authorize _____ to submit this application and serve as my
(Applicant's Name)
representative for this Application.

Property Owner Signature: Ann Chaffin Date: 8/9/2024
Property Owner Name and Title (if signing for a company): Ann Chaffin

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

SPECIAL WARRANTY DEED

THE STATE OF TEXAS §
 § KNOW ALL MEN BY THESE PRESENTS:
 COUNTY OF FORT BEND/
 BRAZORIA §

Frances Underwood ("Grantor"), for and in consideration of the sum of \$10.00 cash in hand paid by John Caldwell and Ann Chaffin (collectively, "Grantee") whose address is 11166 FM 521 Rd., Rosharon, Texas 77583, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by Grantor, has GRANTED, BARGAINED, SOLD and CONVEYED, and by these presents does GRANT, BARGAIN, SELL and CONVEY unto Grantee, Grantor's undivided 1/6th interest in that certain real property situated in Fort Bend and Brazoria County, Texas, and described in Exhibit A attached hereto and made a part hereof for all purposes (the "Land"), and all buildings, fixtures and other improvements located on the Land, if any, together with all and singular the rights, privileges, hereditaments, and appurtenances pertaining to such real property, including, but not limited to, any right, title and interest of Grantor in and to (1) any strips and gores, if any, between the Land and any abutting properties, whether owned or claimed by deed, limitations or otherwise; and (2) any land lying within any highway, avenue, street, road, alley, easement or right of way, open or proposed, in, or across, abutting or adjacent to the Land, to the center line of said highway, avenue, street, road, alley or right-of-way (collectively, the "Property").

This conveyance is made by Grantor and accepted by Grantee subject to any easements, restrictions and other matters recorded in the real property records of Fort Bend and Brazoria County, Texas (collectively, the "Permitted Exceptions").

TO HAVE AND TO HOLD the Property, together with, all and singular, the rights and appurtenances thereto in anywise belonging, to Grantee and Grantee's successors and assigns forever; and subject only to the Permitted Exceptions, Grantor (as to their undivided interests) does hereby bind Grantor and Grantor's successors and assigns to warrant and forever defend, all and singular, the Property unto the Grantee and Grantee's successors and assigns, against every person whomsoever lawfully claiming or to claim the same, or any part thereof by, through or under Grantor, but not otherwise.

[Remainder of page left blank; Signature page follows]

EXECUTED to be effective the 31st day of October, 2019.

GRANTOR:

F. Underwood
Frances Underwood

THE STATE OF Tennessee
COUNTY OF Davidson

§
§
§

This instrument was acknowledged before me on October 31, 2019, by Frances Underwood.

[Signature]
Notary Public, State of TN

[Seal]

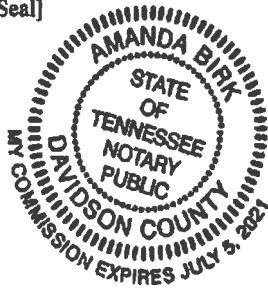


EXHIBIT A
Description of Property

County: Fort Bend/Brazoria
Project: Southern Colony
Job No. 185367
MBS No. 19-324

FIELD NOTES FOR 8.740 ACRES

Being a tract containing 8.740 acres of land, located in the William Hall Survey, Abstract 31, in Fort Bend County, Texas and Abstract 713 in Brazoria County; said 8.740 acre tract being a portion of a call 363.942 acre tract recorded in the name of J.H. Caldwell, et al in Volume 796, Page 565 of the Official Records of Fort Bend County (O.R.F.B.C.) and being a portion of Lot 1 of the T.W. & J.H.B. House Subdivision recorded in Volume 7, Page 301 of the Fort Bend County Deed Records (F.B.C.D.R.); Said 8.740 acre tract being more particularly described by metes and bounds as follows (bearings being based on the Texas Coordinate System, South Central Zone, NAD 83, as derived from GPS Observations):

Beginning at the southeasterly corner of said Lot 1 and the northeasterly corner of Lot 9, said T.W. & J.H.B. House Subdivision;

Thence, with the southerly line of said Lot 1, South 86 degrees 55 minutes 29 seconds West, a distance of 566.87 feet;

Thence, leaving said line, through and across said Lot 1, the following four (4) courses:

- 1) North 09 degrees 59 minutes 42 seconds West, a distance of 540.12 feet;
- 2) North 63 degrees 13 minutes 42 seconds East, a distance of 114.42 feet;
- 3) 401.11 feet along the arc of a curve to the right, said curve having a radius of 970.13 feet, a central angle of 23 degrees 41 minutes 22 seconds and a chord that bears North 75 degrees 04 minutes 23 seconds East, a distance of 398.26 feet;
- 4) North 86 degrees 55 minutes 04 seconds East, a distance of 137.32 feet to the easterly line of said Lot 1;

Thence, with said line, South 03 degrees 04 minutes 56 seconds East, a distance of 663.99 feet to the Point of Beginning and containing 8.740 acres of land.

GBI PARTNERS, L.P.
TBPLS Firm No. 10130300
Ph: 281.499.4539
October 22, 2019

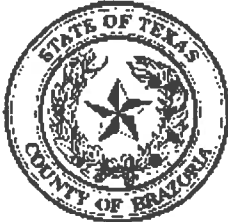


J. P. Bordovsky
10/22/2019

FILED and RECORDED**Instrument Number: 2019056404**

Filing and Recording Date: 11/12/2019 04:30:49 PM Pages: 4 Recording Fee: \$34.00

I hereby certify that this instrument was FILED on the date and time stamped hereon and RECORDED in the OFFICIAL PUBLIC RECORDS of Brazoria County, Texas.



A handwritten signature in black ink, appearing to read "Joyce Hudman", is written over a horizontal line.

Joyce Hudman, County Clerk
Brazoria County, Texas

ANY PROVISION CONTAINED IN ANY DOCUMENT WHICH RESTRICTS THE SALE, RENTAL, OR USE OF THE REAL PROPERTY DESCRIBED THEREIN BECAUSE OF RACE OR COLOR IS INVALID UNDER FEDERAL LAW AND IS UNENFORCEABLE.

DO NOT DESTROY - Warning, this document is part of the Official Public Record.

ccclerk-april

County: Brazoria
Project: Caldwell
Job No. 212209
MBS No. 26-329

FIELD NOTES FOR 0.065 ACRE

Being a tract containing 0.065 acre of land, located in the William Hall Survey, Abstract Number 713 in Brazoria County, Texas; said 0.065 acre tract being a portion of a call 8.740 acre tract recorded in the names of John Caldwell and Ann Chaffin in File Number 2019127944 of the Official Records of Fort Bend County (O.R.F.B.C.); said 0.065 acre tract being more particularly described by metes and bounds as follows (bearings being based on the Texas Coordinate System, South Central Zone, NAD 83, as derived from GPS observations):

Beginning at the northeasterly corner of said 8.740 acre tract, the southeasterly corner of a call 71.697 acre tract styled as Tract I and recorded in the name of D.R. Horton-Texas, Ltd. in File Number 2021179529 of the O.R.F.B.C. and being on the westerly line of a call 100-foot wide Right-of-Way (R.O.W.) recorded in the name of Bayou Rifles, Inc. in File Number 2001052768 of the Official Public Records of Brazoria County (O.P.R.B.C.);

Thence, with said westerly line, South 03 degrees 04 minutes 56 seconds East, a distance of 17.15 feet to a point on the easterly line of aforesaid 8.740 acre tract;

Thence, through and across said 8.740 acre tract the following four (4) courses:

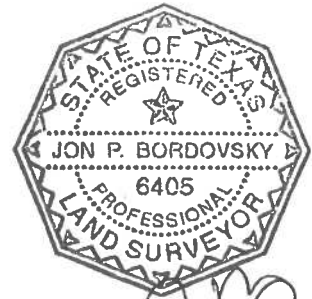
- 1) South 87 degrees 05 minutes 01 second West, a distance of 4.10 feet;
- 2) 28.36 feet along the arc of a curve to the right, said curve having a radius of 335.00 feet, a central angle of 04 degrees 51 minutes 01 second and a chord that bears South 89 degrees 30 minutes 31 seconds West, a distance of 28.35 feet;
- 3) North 88 degrees 03 minutes 58 seconds West, a distance of 60.45 feet;
- 4) 445.89 feet along the arc of a curve to the left, said curve having a radius of 890.00 feet, a central angle of 28 degrees 42 minutes 20 seconds and a chord that bears South 77 degrees 34 minutes 52 seconds West, a distance of 441.25 feet to a 5/8-inch iron rod set on the northerly line of said 8.740 acre tract;

Thence, with said northerly line, the following two (2) courses:

- 1) 401.14 feet along the arc of a curve to the right, said curve having a radius of 970.13 feet, a central angle of 23 degrees 45 minutes 01 second and a chord that bears North 75 degrees 02 minutes 33 seconds East, a distance of 399.27 feet;

- 2) North 86 degrees 55 minutes 04 seconds East, a distance of 137.32 feet to the **Point of Beginning** and containing 0.065 acres of land.

GBI PARTNERS
TBPELS Firm No. 10130300
Ph: 281.499.4539
June 15, 2026



Jon P. Bordovsky
6/15/2024

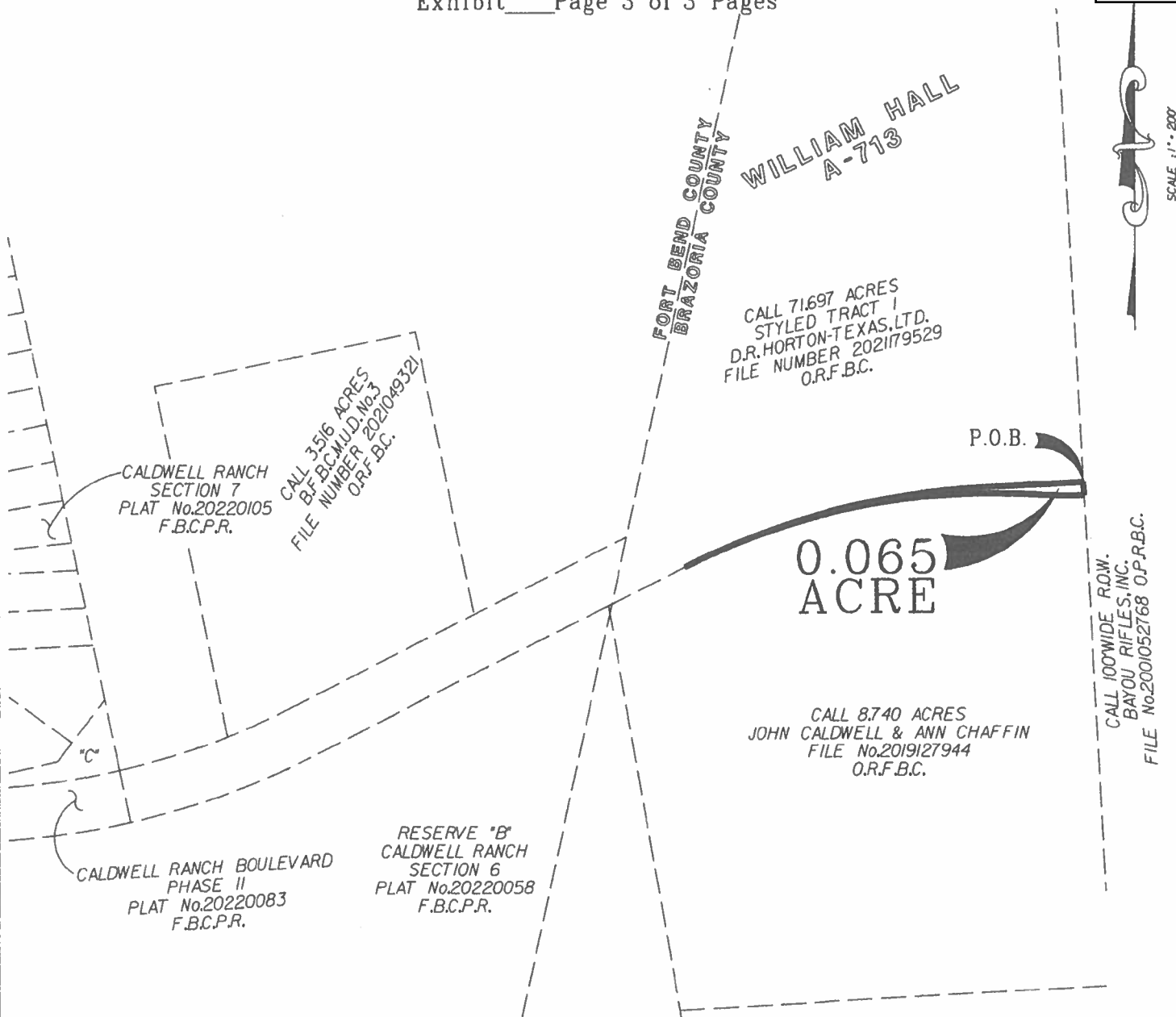


EXHIBIT OF 0.065 ACRE

BEING A PORTION OF A CALL 8.740 ACRE TRACT
RECORDED IN THE NAMES OF JOHN CALDWELL AND ANN
CHAFFIN IN FILE No. 2019127944 OF THE O.R.F.B.C.

LOCATED IN THE
WILLIAM HALL SURVEY, A-713
BRAZORIA COUNTY, TEXAS



GBI PARTNERS

4724 VISTA ROAD
PASADENA, TX 77505
PHONE: 281-499-4539

TBPELS FIRM #10130300
GBISurvey@GBISurvey.com
www.GBISurvey.com

JOB NO: 212209
SCALE: 1"=200'
DATE: 05/21/2026
MBS No.: 26-329

County: Brazoria
Project: Caldwell
Job No. 212209
MBS No. 26-295

FIELD NOTES FOR 1.083 ACRES

Being a tract containing 1.083 acres of land, located in the William Hall Survey, Abstract Number 713 in Brazoria County, Texas; said 1.083 acre tract being a portion of a call 71.697 acre tract styled as Tract 1 and recorded in the name of D.R. Horton-Texas, Ltd. in File Number 2021179529 of the Official Records of Fort Bend County (O.R.F.B.C.), and a portion of a call 8.740 acre tract recorded in the names of John Caldwell and Ann Chaffin in File Number 2019127944 of the O.R.F.B.C.; said 1.083 acre tract being more particularly described by metes and bounds as follows (bearings being based on the Texas Coordinate System, South Central Zone, NAD 83, as derived from GPS observations):

Commencing at a 5/8-inch iron rod found at the northeasterly corner of Caldwell Ranch Boulevard Phase II, a subdivision recorded in Plat Number 20220083 of the Fort Bend County Plat Records (F.B.C.P.R.) and the southeasterly corner of Reserve "C", Block 1, Caldwell Ranch Section 7, a subdivision recorded in Plat Number 20220105 of the F.B.C.P.R. from which a 5/8-inch iron rod found at the southeasterly corner of said Caldwell Ranch Boulevard Phase II bears South 11 degrees 41 minutes 18 seconds East, a distance of 70.01 feet;;

Thence, through and across aforesaid 71.697 acre tract and a call 3.516 acre tract recorded in the name of Brazoria-Fort Bend County M.U.D. Number 3 in File Number 2021049321 of the O.R.F.B.C., the following two (2) courses:

- 1) 234.36 feet along the arc of a curve to the left, said curve having a radius of 965.00 feet, a central angle of 13 degrees 54 minutes 54 seconds and a chord that bears North 70 degrees 11 minutes 09 seconds East, a distance of 233.79 feet;
- 2) North 63 degrees 13 minutes 42 seconds East, a distance of 502.07 feet to the **Point of Beginning** of the herein described tract;

Thence, continuing through and across said 71.697 acre tract, the following three (3) courses:

- 1) North 63 degrees 13 minutes 42 seconds East, a distance of 52.02 feet;
- 2) 430.05 feet along the arc of a curve to the right, said curve having a radius of 1040.13 feet, a central angle of 23 degrees 41 minutes 22 seconds and a chord that bears North 75 degrees 04 minutes 23 seconds East, a distance of 426.99 feet;
- 3) North 86 degrees 55 minutes 04 seconds East, a distance of 137.32 feet to the easterly line of said 71.697 acre tract and the westerly line of a call 100-foot wide Right-of-Way (R.O.W.) recorded in the name of Bayou Rifles, Inc. in File Number 2001052768 of the Official Public Records of Brazoria County (O.P.R.B.C.);

Thence, with said westerly line, South 03 degrees 04 minutes 56 seconds East, a distance of 87.15 feet to a point on the easterly line of aforesaid 8.740 acre tract;

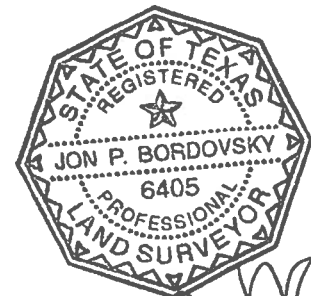
Thence, through and across said 8.740 acre tract the following four (4) courses:

- 1) South 87 degrees 05 minutes 01 second West, a distance of 4.10 feet;
- 2) 28.36 feet along the arc of a curve to the right, said curve having a radius of 335.00 feet, a central angle of 04 degrees 51 minutes 01 second and a chord that bears South 89 degrees 30 minutes 31 seconds West, a distance of 28.35 feet;
- 3) North 88 degrees 03 minutes 58 seconds West, a distance of 60.45 feet;
- 4) 445.89 feet along the arc of a curve to the left, said curve having a radius of 890.00 feet, a central angle of 28 degrees 42 minutes 20 seconds and a chord that bears South 77 degrees 34 minutes 52 seconds West, a distance of 441.25 feet to a 5/8-inch iron rod set on the northerly line of said 8.740 acre tract;

Thence, with said northerly line, South 63 degrees 13 minutes 42 seconds West, a distance of 107.99 feet;

Thence, leaving said line, North 12 degrees 23 minutes 09 seconds East, a distance of 90.27 feet to the **Point of Beginning** and containing 1.083 acres of land.

GBI PARTNERS
TBPELS Firm No. 10130300
Ph: 281.499.4539
May 21, 2026



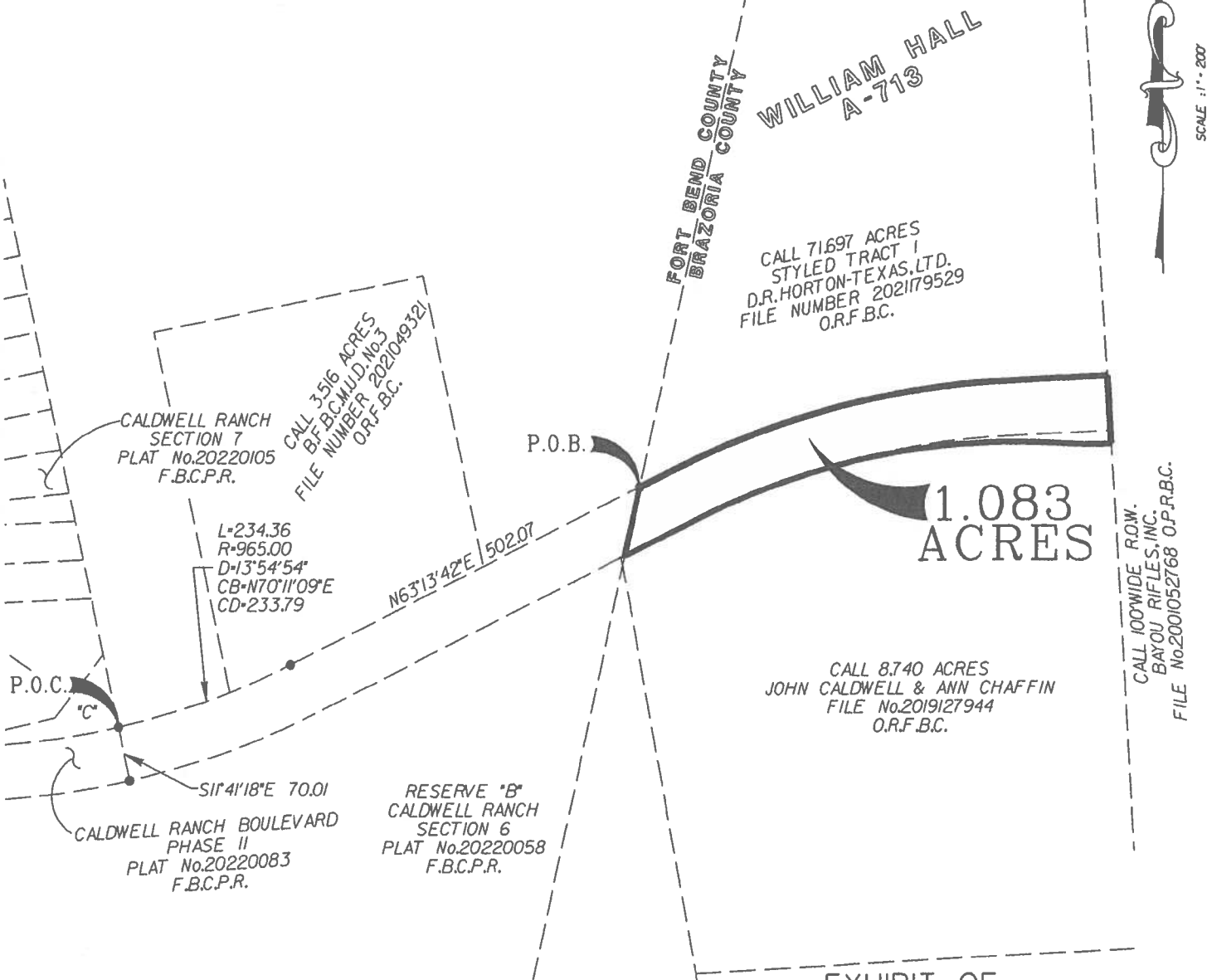


EXHIBIT OF
1.083 ACRES
BEING A PORTION OF A CALL 71,697 ACRE TRACT STYLED
AS TRACT 1 AND RECORDED IN THE NAME OF D.R.
HORTON-TEXAS, LTD. IN FILE NUMBER 2021179529 OF THE
O.R.F.B.C. AND A PORTION OF A CALL 8,740 ACRE TRACT
RECORDED IN THE NAMES OF JOHN CALDWELL AND ANN
CHAFFIN IN FILE No. 2019127944 OF THE O.R.F.B.C.

LOCATED IN THE
WILLIAM HALL SURVEY, A-713
BRAZORIA COUNTY, TEXAS



GBI PARTNERS

4724 VISTA ROAD
PASADENA, TX 77505
PHONE: 281-499-4539

TBPELS FIRM #10130300
GBISurvey@GBISurvey.com
www.GBISurvey.com

JOB NO: 212209
SCALE: 1"=200'
DATE: 05/21/2026
MBS No.: 26-295

**MUNICIPAL SERVICES AGREEMENT BETWEEN
THE CITY OF IOWA COLONY, TEXAS, AND
BRAZORIA COUNTY, TEXAS**

(Authorized by Tex. Loc. Gov't Code sec. 43.0672)

This Municipal Services Agreement ("Agreement") is entered into by the City of Iowa Colony, Texas ("City"), and John Caldwell Jr., Ann Chaffin, and D.R. Horton-Texas, Ltd. ("Owners").

RECITALS

The parties agree that the following recitals are true and form the basis upon which the parties have entered into this Agreement.

This agreement is authorized by Section 43.0672 of the Texas Local Government Code.

At the time of execution of this Agreement by the City, the Owners owns approximately 1.018 acres of land located within the City's extraterritorial jurisdiction situated in Brazoria County, Texas (the "Property"), and the Property is described on Exhibit "A", which is attached and incorporated herein by reference.

The Owners represent and warrant that they collectively own the entire Property.

City and Owners desire to set out the City services to be provided for the Property on or after the effective date of the annexation of the Property by the City.

NOW, THEREFORE, in exchange for the mutual covenants, conditions, and promises contained herein, City and Owners agree as follows:

- 1. PROPERTY.** This Agreement is only applicable to the Property.
- 2. METHODS OF PROVIDING SERVICES.**
 - a. This Agreement provides for the delivery of services to the Property as herein provided, in accordance with state law and applicable city ordinances, rules, regulations, and policies. The City may accomplish the delivery of any services required by this Agreement through any means permitted by law. Without limiting the generality of the foregoing, whenever this Agreement requires the City to provide a service, the City may do so either directly or by arranging for delivery of that service through another governmental entity, a private entity, or any other person and in any lawful manner.
 - b. Fees and charges for public services of any nature are beyond the scope of this Agreement and shall be determined in compliance with applicable law.
- 3. MUNICIPAL SERVICES.**

- a. Commencing upon the annexation of the Property into the City for general purposes, the City will provide for the Property the municipal services set forth in this subsection, except as otherwise stated herein.
 - i. Police. The City's Police Department will provide law enforcement services.
 - ii. Building Inspection and Code Enforcement. The City will provide code enforcement services. This includes issuing building, electrical, plumbing, and other permits and providing inspection services for new construction and remodeling and enforcing all other applicable codes that regulate building construction within the City. These include zoning enforcement, animal control, subdivision regulation, and junk vehicle compliance, among other City codes and ordinances.
 - iii. Planning and Zoning. The City will provide comprehensive planning, land development, land use, and building review and inspection services.
 - iv. Parks and Recreational Facilities. The Property will have the same rights as other, similar property in the City concerning publicly owned parks and recreational facilities throughout the City.
 - v. Roads and Streets. Street construction in and adjoining the Property will be done by the developer or a public entity other than the City. The City will maintain any public city streets, streetlights, and regulatory signs over which the City has jurisdiction, beginning upon inspection of those items for compliance with city standards, and acceptance of those items by the City, except to the extent that another public entity or homeowner's association is obligated to provide those services.
- b. The City does not provide the following services to the Property and does not contract to do so:
 - i. Fire Protection. At this time, the Iowa Colony Volunteer Fire Department, which is not a part of the City, provides fire protection services to the Property. Brazoria County Emergency Services District No. 3 provides fire protection services to some of the Property and may annex the remainder of the Property and then provide fire protection services to the whole Property.
 - ii. Emergency Medical Services. At this time, the Iowa Colony Volunteer Fire Department, which is not a part of the City, provides emergency medical services to the Property. Brazoria County Emergency Services District No. 3 provides emergency medical services to some of the Property and may annex the remainder of the Property and then provide emergency medical services to the whole Property.

- iii. Stormwater Drainage. The City shall not be obligated to provide stormwater services. The Development Agreement and Utility Agreement (each as defined herein) govern the provision of those services for the Property.
 - iv. Water and Wastewater Utilities. The City shall provide water and wastewater utilities to the Property pursuant to the terms of the Development Agreement and the Utility Agreement.
 - v. Solid Waste Services. The City shall provide solid waste services to the Property pursuant to the terms of the Development Agreement and the Utility Agreement.
 - c. The City shall not be required to provide a service except as expressly provided by this Agreement, the Development Agreement, and/or the Utility Agreement.
 - d. Owners understand and acknowledge that any City departments listed above may change names or be re-organized by the City. Any reference to a specific department also includes any subsequent City department that will provide the same or similar services.
4. **SERVICE LEVEL.** Where this Agreement requires the City to provide a service, the City will provide the Property with a level of that service, related infrastructure, and related infrastructure maintenance that are generally comparable to the level of services, infrastructure, and infrastructure maintenance provided by the City in other parts of the City with topography, land use, population density, and other pertinent factors similar to those of the Property.
 5. **AUTHORITY.** City and Owners represent that they have full power, authority, and legal right to execute, deliver, and perform their respective obligations pursuant to this Agreement. Owners acknowledge that approval of the annexation is within the sole jurisdiction of the City Council. Nothing in this Agreement guarantees favorable decisions by the City Council.
 6. **SEVERABILITY.** If any part, term, or provision of this Agreement is held by a court to be illegal, invalid, or otherwise unenforceable, such illegality, invalidity, or unenforceability will not affect the validity of any other part, term or provision, and the rights of the parties will be construed as if the part, term, or provision was never part of the Agreement.
 7. **INTERPRETATION.** The parties to this Agreement covenant and agree that in any litigation relating to this Agreement, the terms and conditions of the Agreement will be interpreted according to the laws of the State of Texas. The parties acknowledge that they

are of equal bargaining power and that each of them was represented by legal counsel in the negotiation and drafting of this Agreement.

8. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by Texas Law. Venue of any litigation concerning this Agreement or the subject matter hereof shall be only in the state courts located in Brazoria County, Texas or the United States District Court for the Southern District of Texas, Houston or Galveston Division.
9. **NO WAIVER.** The failure of any party to insist upon the performance of any term or provision of this Agreement or to exercise any right granted hereunder shall not constitute a waiver of that party's right to insist upon appropriate performance or to assert any such right on any future occasion.
10. **GOVERNMENTAL POWERS AND IMMUNITIES.** The parties agree that neither the execution of this Agreement nor any act, omission, or condition relating to this Agreement shall ever be a waiver of governmental or official powers or immunities of any nature.
11. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and constitute one and the same instrument.
12. **CAPTIONS.** The captions to the various clauses of this Agreement are for informational purposes only and shall not alter the substance of the terms and conditions of this Agreement.
13. **AGREEMENT BINDS BENEFITS SUCCESSORS AND RUNS WITH THE LAND.** This Agreement is binding on and inures to the benefit of the parties and their respective successors and assigns. The terms of this Agreement constitute covenants running with the land comprising the Property; provided, however, that Ultimate Consumers (as such term is defined in the Development Agreement) shall only be liable for their own failure to comply with the recorded declaration of restrictive covenants and land use restrictions applicable to the use of their tract or lot.
14. **RECORDING OF AGREEMENT.** This Agreement shall be recorded in the Official Records of the Brazoria County Clerk.
15. **NOT A THIRD-PARTY CONTRACT.** This is not a third-party contract and does not create any rights of any person except the parties and their respective successors and assigns, as provided in the preceding section.
16. **REMEDIES.** No party shall be liable for monetary damages for the breach of this Agreement. The sole remedy for a breach of this Agreement by the City shall be disannexation as provided in Section 43.141 of the Texas Local Government Code.

17. **STATUTORY NON-BOYCOTT REPRESENTATION.** Each party other than the City certifies that that it does not boycott the State of Israel and will not boycott the State of Israel during the term of this agreement.
18. **ENTIRE AGREEMENT.**
 - a. This Agreement shall not be amended unless executed in writing by the parties.
19. **EFFECTIVE DATE:** This Agreement shall be effective upon the annexation of the Property by the City.

SIGNATURE PAGES FOLLOW

CITY OF IOWA COLONY, TEXAS

By: _____
Wil Kennedy, Mayor

ATTEST:

Kayleen Rosser, City Secretary

STATE OF TEXAS §
COUNTY OF BRAZORIA §

This instrument was acknowledged before me on the _____ day of _____, 2026, by **Wil Kennedy**, as Mayor of the City of Iowa Colony, a Texas municipal corporation, on behalf of said corporation.

By: _____
Notary Public, State of Texas

STATE OF TEXAS §
COUNTY OF BRAZORIA §

This instrument was acknowledged before me on the _____ day of _____, 2026, by **Kayleen Rosser**, as City Secretary of the City of Iowa Colony, a Texas municipal corporation, on behalf of said corporation.

By: _____
Notary Public, State of Texas

John Caldwell Jr.

Signature: _____

Name: _____

Title: _____

THE STATE OF TEXAS §

§

COUNTY OF _____ §

This instrument was acknowledged before me on _____, 2026, by John Caldwell Jr.

(NOTARY SEAL)

Notary Public, State of Texas

Ann Chaffin

Signature: _____

Name: _____

Title: _____

THE STATE OF TEXAS §
 §
 COUNTY OF _____ §

This instrument was acknowledged before me on _____, 2026, by Ann Chaffin.

(NOTARY SEAL)

 Notary Public, State of Texas

D.R. Horton-Texas LTD.

By: its Authorized Agent

By: _____

Name: _____

Title: _____

THE STATE OF TEXAS §
 §
 COUNTY OF _____ §

This instrument was acknowledged before me on _____, 2026, by _____, _____ of D.R. Horton-Texas LTD., on behalf of said limited liability company and said limited partnership.

(NOTARY SEAL)

 Notary Public, State of Texas



August 24, 2026

City of Iowa Colony
Mr. Christopher Thomas
Finance Director
3144 Meridiana Pkwy
Iowa Colony, TX 77583

Dear Mr. Thomas:

Thank you for the opportunity to assist the City of Iowa Colony (the “City”) with this Depository Services Request for Applications (the “RFA”) project. The objective of this engagement was to assist the City in selecting a primary depository for the City. The new contract period will be for an initial term of two (2) years commencing October 1, 2026, and continuing through September 30, 2028 with three (3) one-year extension options under the same terms and conditions.

Procedure

The RFA project began with the establishment of a Calendar of Events to ensure that the required project steps were performed in a timely and sequential manner.

The process for selecting a Primary Depository is governed by the State of Texas Local Government Codes: Chapter 105 Municipal Depository Act; Chapter 176 Conflict of Interest Act; Chapter 2256 Public Funds Investment Act; and Chapter 2257 Public Funds Collateral Act.

In addition to complying with these State statutory requirements, it was necessary to comply with the City’s financial and purchasing policies and Investment Policy.

The RFA procedure was conducted as follows:

1. Analyzed bank service usage and balance records.
2. Reviewed bank accounts and statements.
3. Established the minimum required banking services and potential additional services.
4. Developed a list of thirty-one eligible financial institutions within 20 miles of City Hall:

2428 Carters Mill Road, Huddleston, VA 24104-4003
540.297.3419

- | | |
|-----------------------------------|------------------------------------|
| a. American First National Bank | q. PNC Bank |
| b. Bank of America | r. Prosperity Bank |
| c. Bank of Texas (BOKF) | s. Regions Bank |
| d. Capital Bank | t. SouthState Bank |
| e. Capital One Bank | u. Texas Advantage Community Bank |
| f. East West Bank | v. Texas First Bank |
| g. Fifth Third Bank | w. The First State Bank |
| h. First Community Bank | x. The Huntington National Bank |
| i. First Horizon Bank | y. The Moody National Bank |
| j. First Liberty Bank (Incumbent) | z. Third Coast Bank |
| k. First National Bank Texas | aa. Truist Bank |
| l. First State Bank | bb. Unity National Bank of Houston |
| m. Frost Bank | cc. Wells Fargo Bank |
| n. HomeTown Bank | dd. Woodforest National Bank |
| o. JP Morgan Chase | ee. Zions Bank |
| p. Origin Bank | |

5. Contacted the identified financial institutions.
6. Drafted the RFA for review and approval.
7. Advertised as required.
8. RFA documents were distributed to eligible banks via email.
9. Hosted a Pre-Application Zoom Conference Call that was attended by the following:

- a. First National Bank
- b. First Liberty Bank (Incumbent)
- c. Huntington National Bank
- d. Prosperity Bank

By the deadline, four (4) applications were received from the following banks:

- a. First National Bank
- b. First Liberty Bank (Incumbent)
- c. Huntington National Bank
- d. Prosperity Bank

Evaluation Criteria

The evaluation of the applications was based on, but not limited to, the following criteria, in no particular order of priority:

1. Ability of applicant to perform and provide the required and requested services;
2. References provided and quality of services;
3. Cost of services;

4. Transition cost, retention and transition offers, and incentives;
5. Interest rates on interest bearing accounts and deposits;
6. Earnings credit rate on compensating balances;
7. Previous service relationship with the City;
8. Convenience of location(s);
9. Completeness of application; and
10. Financial strength and stability of the institution.

In addition to the considerations listed above, the following categories of financial and operational elements were considered:

Fees

The requested fee schedules were analyzed based on the City's banking service needs and estimated activity levels. Each financial institution offered a variety of transition/retention credits and incentives (including waived fees, supplies, and check scanners). Where quantifiable and appropriate, the estimated service fees were adjusted for any incentives. First Liberty Bank, the incumbent, and Prosperity Bank both offered to waive all fees.

While fees are an important factor in the decision-making process there were other factors that were considered during the evaluation process.

Financial Analysis

Interest earnings are a core component of the City's depository relationship, alongside bank service charges. Over the past year, the City maintained an average operating balance of approximately \$3,862,000; however, the City is targeting an operating balance closer to \$1.5 million going forward. For purposes of the analysis, a balance of \$2 million was used as a blend of current and target balances to evaluate each bank's potential interest earnings based on the rates offered. The table below summarizes the financial comparison of the terms and scenarios proposed by each bank over the initial two-year contract period.

Bank	Net Fees for Five Year Term	Investment Option	Rate Basis	Interest Rate Offered	Two Year Net Income
Huntington National Bank	(40,784)	MMF Investment Sweep	Market	3.53%	\$125,730
First National Bank Texas	(23,441)	Repo Sweep	Interest on Reserve Balances rate minus 35 bps, w/ a current cap of 3.30%.	3.30%	\$122,862
First Liberty Bank	\$0.00	Interest Bearing DDA	4-week T-Bill Bank Discount Rate minus 150 bps	2.08%	\$83,200
Prosperity Bank	\$0.00	Interest Bearing DDA	Bank Managed	1.00%	\$40,000

Other Considerations

Huntington Bank and First National Bank both offered higher returns, which warranted additional review. Huntington Bank advanced to a finalist presentation and met with City staff who work closely with the depository. The team was impressed, but the 16-mile distance to the Friendswood branch was certainly a concern.

First National Bank Texas submitted a strong application as well, but their Pearland branch—13 miles away and located inside a Food Town grocery store—posed practical and safety concerns. Without a drive-thru, staff would need to carry deposits across the parking lot and wait inside the store to complete transactions. Due to these issues, First National Bank Texas was also removed from consideration.

Conclusion

At present, no banks are located within the City's municipal limits, though several institutions are evaluating the possibility of opening a branch in Iowa Colony. Such an investment would be significant, and the City would welcome the opportunity to support a bank that chooses to locate within the community. Because a new branch could lead to a change in depository services within the next two years, staff recommends entering into a two-year contract with First Liberty Bank and reassessing the landscape over the next 18 months as banks make location decisions. If needed, the City could extend the contract for an additional year. In the meantime, First Liberty Bank has demonstrated that it can meet the City's service needs efficiently and effectively. Based on these factors, staff recommends that the City Council award the Primary Depository Bank Services contract to First Liberty Bank, subject to execution of all related documentation. The initial contract term is proposed to be two years beginning October 1, 2026, with the option to renew for three additional one-year periods under the original terms and conditions.

Please contact Tim Pinon, or me to discuss any questions or additional information needs. Thank you for this opportunity to serve the City of Iowa Colony.

Sincerely,



Orlando A. Saenz
Valley View Consulting, L.L.C.

CITY OF IOWA COLONY, TEXAS
RESOLUTION NO. #- 2026

**A RESOLUTION OF THE CITY COUNCIL OF IOWA COLONY, TEXAS,
AWARDING A PRIMARY DEPOSITORY SERVICES CONTRACT TO
FIRST LIBERTY BANK, AND AUTHORIZING THE CITY MANAGER,
OR DESIGNEE, TO EXECUTE ALL AGREEMENTS NECESSARY TO
IMPLEMENT THE CONTRACT.**

WHEREAS, the City is required by Chapter 105 of the Texas Local Government Code to select a primary depository for the City's funds, and

WHEREAS, the City has solicited for applications from eligible financial institutions to serve as the City's primary Depository, and

WHEREAS, the City has determined that First Liberty Bank, has provided the most advantageous terms to the City,

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

Section 1. The above and foregoing premises are true and correct legislative findings, and they are incorporated herein and made a part hereof for all purposes.

Section 2. The City Council hereby awards the City's primary depository contract to First Liberty Bank for an initial two-year term effective October 1, 2026, with the option to extend for up to three (3) additional one-year periods.

Section 3. The City Manager, or designee, is hereby authorized to execute all necessary agreements to establish the depository relationship.

Section 4. If any section, paragraph, sentence, clause, phrase or word of this Resolution or the application thereof to any person or circumstance is held invalid or unconstitutional, such holding shall not affect the validity of the remaining portions of this Resolution, and the City Council hereby declares that it would have passed such portions remaining despite invalidity or unconstitutionality.

Section 5. That this resolution, and the removal and appointment herein, shall take effective immediately from and after the date of its passage.

DULY PASSED by the City Council of Iowa Colony, Texas, on **the 21st day of September, 2026.**

CITY OF IOWA COLONY, TEXAS

Wil Kennedy, Mayor

ATTEST:

Kayleen Rosser, City Secretary

APPROVED AS TO LEGAL FORM:

[NAME], [City Attorney]



CITY OF IOWA COLONY

CITY COUNCIL MEETING MINUTES

Item 25.

Monday, May 18, 2026
7:00 PM

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

Phone: 281-369-2471

Fax: 281-369-0005

www.iowacolonytx.gov

STATE OF TEXAS
COUNTY OF BRAZORIA
CITY OF IOWA COLONY

BE IT REMEMBERED ON THIS, the 18th day of May 2026, the City Council of the City of Iowa Colony, Texas, held a meeting at 7:00 P.M. at the Iowa Colony City Council Chambers, there being present and in attendance the following members to wit:

Mayor Wil Kennedy
Mayor Pro Tem Marquette Greene-Scott
Councilmember Arnetta Murray
Councilmember Margaret Madariaga
Councilmember Tim Varlack
Councilmember Kareem Boyce
Councilmember Sydney Hargroder

And none being absent, constituting a quorum at which time the following business was transacted.

CALL TO ORDER

Mayor Kennedy called the meeting to order at 7:00 P.M.

INVOCATION

Councilmember Varlack prayed aloud.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance and Texas Pledge were recited.

CITIZEN COMMENTS

Jennifer Steward – 4135 Champlain Way: Ms. Steward expressed concern regarding excessive street parking in her area. She noted that the lots in the neighborhood are smaller and not traditional in size, which can make parking difficult. When larger vehicles are parked on the street, they may obstruct or block neighboring residents' driveways. She is requesting guidance on potential solutions to help address the parking concerns in her area.

David Alcala – 1206 Sandy Shore Lane: Mr. Alcala expressed concern regarding an unusually high water bill he received in February and requested assistance in understanding the charges.

COUNCIL COMMENTS

Mayor Pro Tem Greene-Scott thanked the voters for re-electing her and expressed her excitement for what the upcoming year will bring for the City.

Councilmember Murray had no comments.

Councilmember Madariaga stated that this was her first City Council meeting and expressed her excitement about working with City staff and the Council and being part of the team. She thanked the residents for their support and for voting.

Councilmember Hargroder apologized for missing the swearing-in ceremony. She expressed her excitement and gratitude for the opportunity to serve alongside Councilmember Murray, Mayor Pro Tem Greene-Scott, and Councilmember Madariaga. She stated that she looks forward to working together for the betterment of the City.

Councilmember Kareem Boyce apologized for not being able to attend the swearing-in ceremony. He expressed that he is looking forward to serving with the returning Councilmembers and the newly elected Councilmember. He provided information regarding the Teen Advisory Committee's upcoming 3-on-3 basketball tournament scheduled for Saturday, June 12. He also noted that Alvin ISD graduation ceremonies are taking place this week and shared that his daughter will be graduating from Iowa Colony High School. Councilmember Boyce emphasized the importance of teaching children about electric scooter safety and shared an incident involving an electric scooter to highlight the need for safety awareness.

Councilmember Varlack welcomed the returning and newly elected Councilmembers. He provided information regarding the Back the Blue event and the Fourth of July celebration. He emphasized the importance of keeping the City clean and stated that residents should take pride in and care for the community in which they live.

Mayor Kennedy thanked the residents in attendance and welcomed back Councilmember Murray and Mayor Pro Tem Greene-Scott. He congratulated newly elected Councilmember Madariaga. Mayor Kennedy also recognized the Iowa Colony High School Girls Track Team for placing third at the State competition.

STAFF REPORTS

1. Building Official/Fire Marshal Monthly Report
2. Public Works Department Monthly Report
3. Police Department Monthly Report
4. Municipal Court Monthly Report
5. Engineer's Report - May 2026
6. Finance Department Monthly Reports
7. Technology Department Monthly Report
8. Water/Wastewater Utility Monthly Report

Mayor Pro Tem Greene-Scott asked City Engineer Dinh Ho for an update regarding the Crystal Center Entertainment District.

Councilmember Varlack asked for an update on the feeder road currently under construction.

Councilmember Madariaga asked about the number and value of permits issued and requested a comparison of permit activity by month and year to identify trends.

Councilmember Hargroder asked about the current condition of County Road 57 (CR 57), including short-term improvements and the timeline for long-term repairs.

EXECUTIVE SESSION- 8:10 P.M.

Executive session in accordance with 551.071, 551.072, 551.073 and 551.074 of the Texas Gov't Code to deliberate and consult with attorney on the following:

9. Discussion on Iowa Colony Development Authority/Tax Increment Reinvestment Zone No. 2 applications and appointments

POST EXECUTIVE SESSION- 9:05 P.M.**ITEMS FOR CONSIDERATION**

10. Consideration and possible action to appoint members to the Iowa Colony Development Authority/Tax Increment Reinvestment Zone No. 2 Boards.

No action was taken.

11. Consideration and possible action to appoint members to an Advisory Committee for the upcoming Impact Fee Study.

Motion made by Councilmember Varlack to appoint T'Liza Kiel to the Impact Fee Advisory Committee, Seconded by Councilmember Hargroder.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

12. Consider appointment of Mayor Pro Tem.

Motion made by Councilmember Hargroder to appoint Marquette Greene-Scott as Mayor Pro Tem, Seconded by Councilmember Murray.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

13. Consideration and possible action on a resolution adopting a policy permitting the consideration of applications for primary depository bank services received from financial institutions that are not doing business within the municipal boundaries of the city.

Motion made by Councilmember Hargroder to approve a Resolution adopting a written policy authorizing the City of Iowa Colony to accept applications for primary depository services from eligible financial institutions not doing business within the City, Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

14. Consideration and possible action regarding a petition submitted by GR-M1, LTD. requesting the annexation of approximately 7.267 acres of land into Brazoria County Municipal Utility District No. 55, and to:

1. Direct City staff to begin the annexation process.

2. Set the dates and times for the public hearings and special meetings and authorize the City Manager to reschedule those if necessary.

3. Ratify actions already taken by staff related to this annexation.

Motion made by Mayor Pro Tem Greene-Scott to approve a Resolution consenting to the annexation of approximately 7.267 acres of land into Brazoria County Municipal Utility District No. 55; directing City staff to initiate the City's annexation process; setting the date and time for the required public hearing to be held on June 15, 2026, at 7:00 P.M. in the Iowa Colony City Council Chambers, located at 3144 Meridiana Parkway, Iowa Colony, Texas 77583, and authorizing the City Manager to reschedule the public hearing or any related special meetings, if necessary; and ratifying actions previously taken by City staff related to the proposed annexation, with the understanding that the City's consent to annexation into MUD No. 55 does not constitute final approval of the property's annexation into the City, which remains subject to all applicable statutory requirements and future City Council action. , Seconded by Councilmember Murray.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

15. Consideration and possible action on a Resolution accepting the petition from Beazer Homes and Brazoria County Municipal Utility District No. 57 consenting to the annexation by the district of approximately 5.006 acres of land located within the corporate limits of the City of Iowa Colony into Brazoria County Municipal Utility District No. 57.

Motion made by Councilmember Varlack to approve the Resolution accepting the petition from Beazer Homes and Brazoria County Municipal Utility District No. 57 consenting to the annexation of approximately 5.006 acres into the district, Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

CONSENT AGENDA

Motion made by Councilmember Hargroder to approve all consent items with the exception of item No.16 and item No. 24, Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

16. Consider approval of the September 30, 2025 City Council worksession minutes.

Motion made by Councilmember Hargroder that this item be deferred to next month's meeting agenda, Seconded by Councilmember Varlack.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

17. Consider approval of the April 1, 2026 City Council meeting minutes.
18. Consider approval of the April 9, 2026 City Council meeting minutes.
19. Consider approval of Avery Lakes Section 2 Preliminary Plat.
20. Consider approval for Avery Lakes Section 3 Preliminary Plat.
21. Consider approval of Ellwood Section 6 Preliminary Plat with Conditions.
22. Consider approval of Ellwood Section 3A Final Plat.
23. Consider approval of a one-time six-month extension of approval for Caldwell Lakes Section 7 Preliminary Plat.
24. Consider Final Acceptance of Water, Sanitary, Drainage and Paving Facilities.

Motion made by Councilmember Varlack to approve final acceptance of Sterling Lakes North Section 4-Water, Sanitary, Drainage and Paving Facilities. , Seconded by Councilmember Hargroder.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

25. Consider approval of a Resolution for the Sierra Vista West Plan of Development Amendment No. 3.

ADJOURNMENT

The meeting was adjourned at 9:13 P.M.

APPROVED THIS 21ST DAY OF SEPTEMBER 2026

Kayleen Rosser, City Secretary

Wil Kennedy, Mayor





CITY OF IOWA COLONY

CITY COUNCIL MEETING MINUTES

Item 25.

**Monday, May 18, 2026
7:00 PM**

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

Phone: 281-369-2471

• *Fax: 281-369-0005*

• www.iowacolonytx.gov

STATE OF TEXAS
COUNTY OF BRAZORIA
CITY OF IOWA COLONY

BE IT REMEMBERED ON THIS, the 18th day of May 2026, the City Council of the City of Iowa Colony, Texas, held a meeting at 7:00 P.M. at the Iowa Colony City Council Chambers, there being present and in attendance the following members to wit:

Mayor Wil Kennedy
Mayor Pro Tem Marquette Greene-Scott
Councilmember Arnetta Murray
Councilmember Margaret Madariaga
Councilmember Tim Varlack
Councilmember Kareem Boyce
Councilmember Sydney Hargroder

And none being absent, constituting a quorum at which time the following business was transacted.

CALL TO ORDER

Mayor Kennedy called the meeting to order at 7:00 P.M.

INVOCATION

Councilmember Varlack prayed aloud.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance and Texas Pledge were recited.

CITIZEN COMMENTS

Jennifer Steward – 4135 Champlain Way: Ms. Steward expressed concern regarding excessive street parking in her area. She noted that the lots in the neighborhood are smaller and not traditional in size, which can make parking difficult. When larger vehicles are parked on the street, they may obstruct or block neighboring residents' driveways. She is requesting guidance on potential solutions to help address the parking concerns in her area.

David Alcala – 1206 Sandy Shore Lane: Mr. Alcala expressed concern regarding an unusually high water bill he received in February and requested assistance in understanding the charges.

COUNCIL COMMENTS

Mayor Pro Tem Greene-Scott thanked the voters for re-electing her and expressed her excitement for what the upcoming year will bring for the City.

Councilmember Murray had no comments.

Councilmember Madariaga stated that this was her first City Council meeting and expressed her excitement about working with City staff and the Council and being part of the team. She thanked the residents for their support and for voting.

Councilmember Hargroder apologized for missing the swearing-in ceremony. She expressed her excitement and gratitude for the opportunity to serve alongside Councilmember Murray, Mayor Pro Tem Greene-Scott, and Councilmember Madariaga. She stated that she looks forward to working together for the betterment of the City.

Councilmember Kareem Boyce apologized for not being able to attend the swearing-in ceremony. He expressed that he is looking forward to serving with the returning Councilmembers and the newly elected Councilmember. He provided information regarding the Teen Advisory Committee's upcoming 3-on-3 basketball tournament scheduled for Saturday, June 12. He also noted that Alvin ISD graduation ceremonies are taking place this week and shared that his daughter will be graduating from Iowa Colony High School. Councilmember Boyce emphasized the importance of teaching children about electric scooter safety and shared an incident involving an electric scooter to highlight the need for safety awareness.

Councilmember Varlack welcomed the returning and newly elected Councilmembers. He provided information regarding the Back the Blue event and the Fourth of July celebration. He emphasized the importance of keeping the City clean and stated that residents should take pride in and care for the community in which they live.

Mayor Kennedy thanked the residents in attendance and welcomed back Councilmember Murray and Mayor Pro Tem Greene-Scott. He congratulated newly elected Councilmember Madariaga. Mayor Kennedy also recognized the Iowa Colony High School Girls Track Team for placing third at the State competition.

STAFF REPORTS

1. Building Official/Fire Marshal Monthly Report
2. Public Works Department Monthly Report
3. Police Department Monthly Report
4. Municipal Court Monthly Report
5. Engineer's Report - May 2026
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7. Technology Department Monthly Report
8. Water/Wastewater Utility Monthly Report

Mayor Pro Tem Greene-Scott asked City Engineer Dinh Ho for an update regarding the Crystal Center Entertainment District.

Councilmember Varlack asked for an update on the feeder road currently under construction.

Councilmember Madariaga asked about the number and value of permits issued and requested a comparison of permit activity by month and year to identify trends.

Councilmember Hargroder asked about the current condition of County Road 57 (CR 57), including short-term improvements and the timeline for long-term repairs.

EXECUTIVE SESSION- 8:10 P.M.

Executive session in accordance with 551.071, 551.072, 551.073 and 551.074 of the Texas Gov't Code to deliberate and consult with attorney on the following:

9. Discussion on Iowa Colony Development Authority/Tax Increment Reinvestment Zone No. 2 applications and appointments

POST EXECUTIVE SESSION- 9:05 P.M.**ITEMS FOR CONSIDERATION**

10. Consideration and possible action to appoint members to the Iowa Colony Development Authority/Tax Increment Reinvestment Zone No. 2 Boards.

No action was taken.

11. Consideration and possible action to appoint members to an Advisory Committee for the upcoming Impact Fee Study.

Motion made by Councilmember Varlack to appoint T'Liza Kiel to the Impact Fee Advisory Committee, Seconded by Councilmember Hargroder.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

12. Consider appointment of Mayor Pro Tem.

Motion made by Councilmember Hargroder to appoint Marquette Greene-Scott as Mayor Pro Tem, Seconded by Councilmember Murray.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

13. Consideration and possible action on a resolution adopting a policy permitting the consideration of applications for primary depository bank services received from financial institutions that are not doing business within the municipal boundaries of the city.

Motion made by Councilmember Hargroder to approve a Resolution adopting a written policy authorizing the City of Iowa Colony to accept applications for primary depository services from eligible financial institutions not doing business within the City, Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

14. Consideration and possible action regarding a petition submitted by GR-M1, LTD. requesting the annexation of approximately 7.267 acres of land into Brazoria County Municipal Utility District No. 55, and to:

1. Direct City staff to begin the annexation process.

2. Set the dates and times for the public hearings and special meetings and authorize the City Manager to reschedule those if necessary.

3. Ratify actions already taken by staff related to this annexation.

Motion made by Mayor Pro Tem Greene-Scott to approve a Resolution consenting to the annexation of approximately 7.267 acres of land into Brazoria County Municipal Utility District No. 55; directing City staff to initiate the City's annexation process; setting the date and time for the required public hearing to be held on June 15, 2026, at 7:00 P.M. in the Iowa Colony City Council Chambers, located at 3144 Meridiana Parkway, Iowa Colony, Texas 77583, and authorizing the City Manager to reschedule the public hearing or any related special meetings, if necessary; and ratifying actions previously taken by City staff related to the proposed annexation, with the understanding that the City's consent to annexation into MUD No. 55 does not constitute final approval of the property's annexation into the City, which remains subject to all applicable statutory requirements and future City Council action. , Seconded by Councilmember Murray.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

15. Consideration and possible action on a Resolution accepting the petition from Beazer Homes and Brazoria County Municipal Utility District No. 57 consenting to the annexation by the district of approximately 5.006 acres of land located within the corporate limits of the City of Iowa Colony into Brazoria County Municipal Utility District No. 57.

Motion made by Councilmember Varlack to approve the Resolution accepting the petition from Beazer Homes and Brazoria County Municipal Utility District No. 57 consenting to the annexation of approximately 5.006 acres into the district, Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

CONSENT AGENDA

Motion made by Councilmember Hargroder to approve all consent items with the exception of item No.16 and item No. 24, Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga

16. Consider approval of the September 30, 2025 City Council worksession minutes.

Motion made by Councilmember Hargroder that this item be deferred to next month's meeting agenda, Seconded by Councilmember Varlack.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga

17. Consider approval of the April 1, 2026 City Council meeting minutes.
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23. Consider approval of a one-time six-month extension of approval for Caldwell Lakes Section 7 Preliminary Plat.
24. Consider Final Acceptance of Water, Sanitary, Drainage and Paving Facilities.

Motion made by Councilmember Varlack to approve final acceptance of Sterling Lakes North Section 4-Water, Sanitary, Drainage and Paving Facilities. , Seconded by Councilmember Hargroder.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

25. Consider approval of a Resolution for the Sierra Vista West Plan of Development Amendment No. 3.

ADJOURNMENT

The meeting was adjourned at 9:13 P.M.

APPROVED THIS 21ST DAY OF SEPTEMBER 2026

Kayleen Rosser, City Secretary

Wil Kennedy, Mayor





CITY OF IOWA COLONY

CITY COUNCIL MEETING MINUTES

Item 26.

**Monday, June 15, 2026
7:00 PM**

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

Phone: 281-369-2471

• Fax: 281-369-0005

• www.iowacolonytx.gov

STATE OF TEXAS
COUNTY OF BRAZORIA
CITY OF IOWA COLONY

BE IT REMEMBERED ON THIS, the 15th day of June 2026, the City Council of the City of Iowa Colony, Texas, held a meeting at 7:00 P.M. at the Iowa Colony City Council Chambers, there being present and in attendance the following members to wit:

Mayor Wil Kennedy
Mayor Pro Tem Marquette Greene-Scott
Councilmember Arnetta Murray
Councilmember Margaret Madariaga
Councilmember Tim Varlack
Councilmember Sydney Hargroder

And Councilmember Kareem Boyce being absent, constituting a quorum at which time the following business was transacted.

CALL TO ORDER

Mayor Kennedy called the meeting to order at 7:00 P.M.

INVOCATION

Councilmember Varlack prayed aloud.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance and Texas Pledge were recited.

SPECIAL PRESENTATIONS & ANNOUNCEMENTS

Reserved for formal presentations and proclamations.

1. Proclamation - Juneteenth

Mayor Kennedy read the Juneteenth Proclamation aloud.

2. Proclamation- Girls State Track

Mayor Kennedy read the Iowa Colony Girls Track Team Proclamation aloud.

3. Proclamation- Independence Day

Mayor Kennedy read the Fourth of July Proclamation aloud.

CITIZEN COMMENTS.

Ronnie Martin with Lions Clubs International spoke regarding the establishment of a Lions Club in Iowa Colony. The organization works closely with high schools and supports children, particularly youth, sports programs, and children with special needs. Lions Clubs International also provides grants to communities affected by hurricanes, tornadoes, and other disasters; however, a local Lions Club must be established in the community to be eligible to receive these grants. Mr. Martin distributed applications to individuals interested in joining. A minimum of 20 members is required to officially establish the Iowa Colony Lions Club.

Zeshaun Alikhan spoke regarding the City's dark sky ordinance and expressed concerns that the City is very dark at night, making it difficult to see. He provided crash statistics for Iowa Colony from 2025 and reported that there were 17 crashes within the City.

PUBLIC HEARINGS

4. Hold a public hearing pursuant to the Comprehensive Zoning Ordinance, as amended, to consider granting a specific use permit to allow HVAC system services, including maintenance, repair, and equipment storage:

Approximately a 4.92-acre tract of land situated in the H.T. & B.R.R. Survey, Abstract No. 560, being Tract 191A1-190A, commonly known as 7515 Iowa Colony Boulevard, Iowa Colony, Texas 77583.

Mayor Kennedy opened the public hearing at 7:18 P.M. There were no comments from the public. Mayor Kennedy closed the public hearing at 7:19 P.M.

5. Hold a public hearing to consider annexing the following property:

A tract of land containing approximately 7.267 acres, being a portion of that certain 120.58-acre tract conveyed to GR-M1, LTD., as recorded under Clerk's File No. 2006048994 of the Official Public Records of Brazoria County, Texas, situated in the W.H. Dennis Survey, Abstract No. 514, Brazoria County, Texas.

Mayor Kennedy opened the public hearing at 7:18 P.M. There were no comments from the public. Mayor Kennedy closed the public hearing at 7:19 P.M.

COUNCIL COMMENTS

Mayor Pro Tem Greene-Scott thanked everyone for being in attendance. She recognized Chief Bell and the Back the Blue event. She also spoke about attending the Juneteenth celebration in Brazoria and emphasized the importance of preserving history.

Councilmember Murray thanked law enforcement for their service and asked everyone to continue keeping the Mendoza family in their prayers.

Councilmember Madariaga thanked everyone for attending the meeting.

Councilmember Hargroder noted that the Fourth of July is approaching and reminded residents that hurricane season has begun.

Councilmember Varlack noted that June is Mental Health Month. He acknowledged Councilmember Boyce for organizing the 3-on-3 basketball tournament and thanked Chief Bell for the Back the Blue event. He recognized the officers who attended and participated in the event. He also stated that Juneteenth is an important holiday.

Mayor Kennedy echoed the comments of his fellow Councilmembers regarding the Back the Blue event and the 3-on-3 basketball tournament.

STAFF REPORTS

6. Building Official/Fire Marshal Monthly Report
7. Public Works Department Monthly Report
8. Police Department Monthly Report
9. Municipal Court Monthly Report
10. City Engineer's Monthly Report
11. Finance Department Monthly Reports
12. Technology Department Monthly Report
13. Water/Wastewater Utility Monthly Report

EXECUTIVE SESSION- 7:38 P.M.

Executive session in accordance with 551.072 and 551.074 of the Texas Gov't Code to deliberate and consult with attorney on the following:

14. Discuss personnel matters related to City Attorney annual performance appraisal.
15. Deliberate the purchase, exchange, lease, and/or value of real property, where deliberation in an open meeting would have a detrimental effect on the City's negotiating position in negotiations with one or more third parties.

POST EXECUTIVE SESSION- 9:44 P.M.

ITEMS FOR CONSIDERATION

16. Consideration and possible action on Executive Session matters.

No action was taken.

17. Consideration and possible action to amend the resolution canvassing election returns and declaring the results of the General Election held on May 2, 2026.

Motion made by Councilmember Hargroder to approve the Resolution canvassing the election and declaring the election results, Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Madariaga.

18. Consideration and possible action to amend the resolution canvassing the returns and declaring the results of the Special Election held on May 2, 2026, regarding proposed amendments to the City Charter.

Motion made by Councilmember Hargroder to approve the Resolution canvassing the special election and declaring the results of the proposed Home Rule Charter amendments, Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Madariaga.

19. Consideration and possible action on an Ordinance granting a specific use permit to allow HVAC system services, including maintenance, repair, and equipment storage at:

Approximately a 4.92-acre tract of land situated in the H.T. & B.R.R. Survey, Abstract No. being Tract 191A1-190A, commonly known as 7515 Iowa Colony Boulevard, Iowa Colony, Texas 77583.

The City Council recessed into Executive Session to deliberate and consult with Attorney on item no. 19 at 9:52 P.M. The City Council returned to open session at 10:11 P.M.

Motion made by Councilmember Varlack to table the item and take no action, Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Madariaga.

20. Consideration and possible action to annex the following property:

A tract of land containing approximately 7.267 acres, being a portion of that certain 120.58-acre tract conveyed to GR-M1, LTD., as recorded under Clerk's File No. 2006048994 of the Official Public Records of Brazoria County, Texas, situated in the W.H. Dennis Survey, Abstract No. 514, Brazoria County, Texas.

A. Consideration and possible action approving the Municipal Service Agreement.

B. Consideration and possible action adopting an ordinance on first and final reading annexing the property.

Motion made by Councilmember Varlack to approve an Ordinance annexing approximately 7.267 acres of land into the city limits, Seconded by Councilmember Hargroder.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Madariaga.

21. Consideration and possible action on a Resolution accepting the petition from GR-M1 and Brazoria County Municipal Utility District No. 55 consenting to the annexation by the district of approximately 7.267 acres of land located within the corporate limits of the City of Iowa Colony into Brazoria County Municipal Utility District No. 55.

Motion made by Councilmember Hargroder to approve a Resolution accepting the petition from GR-M1 and Brazoria County Municipal Utility District No. 55, to annex approximately 7.267 acres of land located within the corporate limits of the city, Seconded by Councilmember Murray.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Madariaga.

CONSENT AGENDA

Motion made by Councilmember Murray to approve consent items as presented, Seconded by Councilmember Hargroder.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Madariaga.

22. Consider approval of the September 30, 2025 City Council worksession minutes.
23. Consider approval of the April 20, 2026 City Council worksession minutes.
24. Consider approval of the April 20, 2026 City Council meeting minutes.
25. Consider approval of the May 6, 2026 City Council meeting minutes.
26. Consider approval of the May 12, 2026 City Council meeting minutes.
27. Consider approval of the Crossroads Subdivision Preliminary Plat.
28. Consider approval of the Creekhaven Section 6 Amending Plat No. 1

29. Consider approval of the R&E Estate Preliminary Plat.
30. Consider Final Acceptance of Bullard Parkway Phase II.
31. Consider Final Acceptance of Cedar Rapids Parkway Phase II.
32. Consider Final Approval of Sierra Vista Section 10 Water, Sanitary, Storm and Paving Facilities.
33. Consider acceptance of Brazoria County MUD 87 Lift Station No. 2 into the One-Year Maintenance Period.
34. Consider acceptance of Brazoria County MUD 87 Wastewater Treatment Plant Expansion and Onsite Lift Station Phase I into the One-Year Maintenance Period.

ADJOURNMENT

The meeting was adjourned at 10:11 P.M.

APPROVED THIS 21st DAY OF SEPTEMBER 2026

Kayleen Rosser, City Secretary

Wil Kennedy, Mayor





CITY OF IOWA COLONY

CITY COUNCIL MEETING MINUTES

Item 26.

Monday, June 15, 2026
7:00 PM

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

Phone: 281-369-2471

• Fax: 281-369-0005 •

www.iowacolonytx.gov

STATE OF TEXAS
COUNTY OF BRAZORIA
CITY OF IOWA COLONY

BE IT REMEMBERED ON THIS, the 15th day of June 2026, the City Council of the City of Iowa Colony, Texas, held a meeting at 7:00 P.M. at the Iowa Colony City Council Chambers, there being present and in attendance the following members to wit:

Mayor Wil Kennedy
Mayor Pro Tem Marquette Greene-Scott
Councilmember Arnetta Murray
Councilmember Margaret Madariaga
Councilmember Tim Varlack
Councilmember Sydney Hargroder

And Councilmember Kareem Boyce being absent, constituting a quorum at which time the following business was transacted.

CALL TO ORDER

Mayor Kennedy called the meeting to order at 7:00 P.M.

INVOCATION

Councilmember Varlack prayed aloud.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance and Texas Pledge were recited.

SPECIAL PRESENTATIONS & ANNOUNCEMENTS

Reserved for formal presentations and proclamations.

1. Proclamation - Juneteenth

Mayor Kennedy read the Juneteenth Proclamation aloud.

2. Proclamation- Girls State Track

Mayor Kennedy read the Iowa Colony Girls Track Team Proclamation aloud.

3. Proclamation- Independence Day

Mayor Kennedy read the Fourth of July Proclamation aloud.

CITIZEN COMMENTS.

Ronnie Martin with Lions Clubs International spoke regarding the establishment of a Lions Club in Iowa Colony. The organization works closely with high schools and supports children, particularly youth, sports programs, and children with special needs. Lions Clubs International also provides grants to communities affected by hurricanes, tornadoes, and other disasters; however, a local Lions Club must be established in the community to be eligible to receive these grants. Mr. Martin distributed applications to individuals interested in joining. A minimum of 20 members is required to officially establish the Iowa Colony Lions Club.

Zeshaun Alikhan spoke regarding the City's dark sky ordinance and expressed concerns that the City is very dark at night, making it difficult to see. He provided crash statistics for Iowa Colony from 2025 and reported that there were 17 crashes within the City.

PUBLIC HEARINGS

4. Hold a public hearing pursuant to the Comprehensive Zoning Ordinance, as amended, to consider granting a specific use permit to allow HVAC system services, including maintenance, repair, and equipment storage:

Approximately a 4.92-acre tract of land situated in the H.T. & B.R.R. Survey, Abstract No. 560, being Tract 191A1-190A, commonly known as 7515 Iowa Colony Boulevard, Iowa Colony, Texas 77583.

Mayor Kennedy opened the public hearing at 7:18 P.M. There were no comments from the public. Mayor Kennedy closed the public hearing at 7:19 P.M.

5. Hold a public hearing to consider annexing the following property:

A tract of land containing approximately 7.267 acres, being a portion of that certain 120.58-acre tract conveyed to GR-M1, LTD., as recorded under Clerk's File No. 2006048994 of the Official Public Records of Brazoria County, Texas, situated in the W.H. Dennis Survey, Abstract No. 514, Brazoria County, Texas.

Mayor Kennedy opened the public hearing at 7:18 P.M. There were no comments from the public. Mayor Kennedy closed the public hearing at 7:19 P.M.

COUNCIL COMMENTS

Mayor Pro Tem Greene-Scott thanked everyone for being in attendance. She recognized Chief Bell and the Back the Blue event. She also spoke about attending the Juneteenth celebration in Brazoria and emphasized the importance of preserving history.

Councilmember Murray thanked law enforcement for their service and asked everyone to continue keeping the Mendoza family in their prayers.

Councilmember Madariaga thanked everyone for attending the meeting.

Councilmember Hargroder noted that the Fourth of July is approaching and reminded residents that hurricane season has begun.

Councilmember Varlack noted that June is Mental Health Month. He acknowledged Councilmember Boyce for organizing the 3-on-3 basketball tournament and thanked Chief Bell for the Back the Blue event. He recognized the officers who attended and participated in the event. He also stated that Juneteenth is an important holiday.

Mayor Kennedy echoed the comments of his fellow Councilmembers regarding the Back the Blue event and the 3-on-3 basketball tournament.

STAFF REPORTS

6. Building Official/Fire Marshal Monthly Report
7. Public Works Department Monthly Report
8. Police Department Monthly Report
9. Municipal Court Monthly Report
10. City Engineer's Monthly Report
11. Finance Department Monthly Reports
12. Technology Department Monthly Report
13. Water/Wastewater Utility Monthly Report

EXECUTIVE SESSION- 7:38 P.M.

Executive session in accordance with 551.072 and 551.074 of the Texas Gov't Code to deliberate and consult with attorney on the following:

14. Discuss personnel matters related to City Attorney annual performance appraisal.
15. Deliberate the purchase, exchange, lease, and/or value of real property, where deliberation in an open meeting would have a detrimental effect on the City's negotiating position in negotiations with one or more third parties.

POST EXECUTIVE SESSION- 9:44 P.M.

ITEMS FOR CONSIDERATION

16. Consideration and possible action on Executive Session matters.
No action was taken.
17. Consideration and possible action to amend the resolution canvassing election returns and declaring the results of the General Election held on May 2, 2026.

Motion made by Councilmember Hargroder to approve the Resolution canvassing the election and declaring the election results, Seconded by Mayor Pro Tem Greene-Scott.
Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Madariaga.
18. Consideration and possible action to amend the resolution canvassing the returns and declaring the results of the Special Election held on May 2, 2026, regarding proposed amendments to the City Charter.

Motion made by Councilmember Hargroder to approve the Resolution canvassing the special election and declaring the results of the proposed Home Rule Charter amendments, Seconded by Mayor Pro Tem Greene-Scott.
Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Madariaga.
19. Consideration and possible action on an Ordinance granting a specific use permit to allow HVAC system services, including maintenance, repair, and equipment storage at:

Approximately a 4.92-acre tract of land situated in the H.T. & B.R.R. Survey, Abstract No. being Tract 191A1-190A, commonly known as 7515 Iowa Colony Boulevard, Iowa Colony, Texas 77583.

The City Council recessed into Executive Session to deliberate and consult with Attorney on item no. 19 at 9:52 P.M. The City Council returned to open session at 10:11 P.M.

Motion made by Councilmember Varlack to table the item and take no action, Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Madariaga.

20. Consideration and possible action to annex the following property:

A tract of land containing approximately 7.267 acres, being a portion of that certain 120.58-acre tract conveyed to GR-M1, LTD., as recorded under Clerk's File No. 2006048994 of the Official Public Records of Brazoria County, Texas, situated in the W.H. Dennis Survey, Abstract No. 514, Brazoria County, Texas.

A. Consideration and possible action approving the Municipal Service Agreement.

B. Consideration and possible action adopting an ordinance on first and final reading annexing the property.

Motion made by Councilmember Varlack to approve an Ordinance annexing approximately 7.267 acres of land into the city limits, Seconded by Councilmember Hargroder.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Madariaga.

21. Consideration and possible action on a Resolution accepting the petition from GR-M1 and Brazoria County Municipal Utility District No. 55 consenting to the annexation by the district of approximately 7.267 acres of land located within the corporate limits of the City of Iowa Colony into Brazoria County Municipal Utility District No. 55.

Motion made by Councilmember Hargroder to approve a Resolution accepting the petition from GR-M1 and Brazoria County Municipal Utility District No. 55, to annex approximately 7.267 acres of land located within the corporate limits of the city, Seconded by Councilmember Murray.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Madariaga.

CONSENT AGENDA

Motion made by Councilmember Murray to approve consent items as presented, Seconded by Councilmember Hargroder.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Madariaga.

22. Consider approval of the September 30, 2025 City Council worksession minutes.
23. Consider approval of the April 20, 2026 City Council worksession minutes.
24. Consider approval of the April 20, 2026 City Council meeting minutes.
25. Consider approval of the May 6, 2026 City Council meeting minutes.
26. Consider approval of the May 12, 2026 City Council meeting minutes.
27. Consider approval of the Crossroads Subdivision Preliminary Plat.
28. Consider approval of the Creekhaven Section 6 Amending Plat No. 1

29. Consider approval of the R&E Estate Preliminary Plat.
30. Consider Final Acceptance of Bullard Parkway Phase II.
31. Consider Final Acceptance of Cedar Rapids Parkway Phase II.
32. Consider Final Approval of Sierra Vista Section 10 Water, Sanitary, Storm and Paving Facilities.
33. Consider acceptance of Brazoria County MUD 87 Lift Station No. 2 into the One-Year Maintenance Period.
34. Consider acceptance of Brazoria County MUD 87 Wastewater Treatment Plant Expansion and Onsite Lift Station Phase I into the One-Year Maintenance Period.

ADJOURNMENT

The meeting was adjourned at 10:11 P.M.

APPROVED THIS 21st DAY OF SEPTEMBER 2026

Kayleen Rosser, City Secretary

Wil Kennedy, Mayor





CITY OF IOWA COLONY

CITY COUNCIL MEETING MINUTES

Item 27.

Wednesday, July 08, 2026
7:00 PM

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

Phone: 281-369-2471

Fax: 281-369-0005

www.iowacolonytx.gov

STATE OF TEXAS
COUNTY OF BRAZORIA
CITY OF IOWA COLONY

BE IT REMEMBERED ON THIS, the 8th day of July 2026, the City Council of the City of Iowa Colony, Texas, held a meeting at 7:00 P.M. at the Iowa Colony City Council Chambers, there being present and in attendance the following members to wit:

Mayor Wil Kennedy
Mayor Pro Tem Marquette Greene-Scott
Councilmember Arnetta Murray
Councilmember Margaret Madariaga
Councilmember Tim Varlack
Councilmember Kareem Boyce
Councilmember Sydney Hargroder

And none being absent, constituting a quorum at which time the following business was transacted.

CALL TO ORDER

Mayor Kennedy called the meeting to order at 7:02 P.M.

INVOCATION

Councilmember Varlack prayed aloud.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance and Texas Pledge were recited.

CITIZEN COMMENTS

Dr. John Okewunmi thanked Fire Marshal Cantu for visiting his home to review the Ellwood development. He discussed the proposed annexation of 20 feet from the centerline of County Road 758. He referenced a planning meeting held on May 5, 2026, and a City Council meeting held on May 16, 2026. Dr. Okewunmi expressed concerns regarding inconsistencies in the documentation provided to Brazoria County.

Councilmember Boyce recognized the Teen Advisory Committee for hosting its first 3-on-3 basketball tournament. He noted that attendance was low during the first year, as it was a new event. The tournament was held again this year, with trophies and medals presented to the winners. Councilmember Boyce stated that this year's tournament included a new scholarship component, providing a \$2,000 scholarship to an Iowa Colony High School senior. He acknowledged and thanked the event sponsors, including Breaktime, Adico, Alterra at Sierra Vista, Sterling Lakes, McDonald's, and Center Court Pizza. Members of the Teen Advisory Committee came to the front of the room, and Councilmember Boyce presented the Teen Advisory Scholarship Award to recipient Reagan Thomas.

ITEMS FOR CONSIDERATION

1. Consideration and possible action to approve an Interlocal Agreement with Brazoria County, including the amendment to add Cedar Rapids Parkway (County Road 57) to the agreement.

Motion made by Councilmember Murray to approve an Interlocal Agreement with Brazoria County, including the amendment to add Cedar Rapids Parkway (County Road 57) to the agreement, Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

2. Consideration and possible action regarding the assignment of the Development Agreement from Allied to D.R. Horton.

Motion made by Councilmember Hargroder to approve the assignment of the Development Agreement from Allied to D.R. Horton. , Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

ADJOURNMENT

The meeting was adjourned at 7:44 P.M.

APPROVED THIS 21st DAY OF SEPTEMBER 2026

Kayleen Rosser, City Secretary

Wil Kennedy, Mayor





CITY OF IOWA COLONY

CITY COUNCIL MEETING MINUTES

Item 27.

Wednesday, July 08, 2026
7:00 PM

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

Phone: 281-369-2471

Fax: 281-369-0005

www.iowacolonytx.gov

STATE OF TEXAS
COUNTY OF BRAZORIA
CITY OF IOWA COLONY

BE IT REMEMBERED ON THIS, the 8th day of July 2026, the City Council of the City of Iowa Colony, Texas, held a meeting at 7:00 P.M. at the Iowa Colony City Council Chambers, there being present and in attendance the following members to wit:

Mayor Wil Kennedy
Mayor Pro Tem Marquette Greene-Scott
Councilmember Arnetta Murray
Councilmember Margaret Madariaga
Councilmember Tim Varlack
Councilmember Kareem Boyce
Councilmember Sydney Hargroder

And none being absent, constituting a quorum at which time the following business was transacted.

CALL TO ORDER

Mayor Kennedy called the meeting to order at 7:02 P.M.

INVOCATION

Councilmember Varlack prayed aloud.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance and Texas Pledge were recited.

CITIZEN COMMENTS

Dr. John Okewunmi thanked Fire Marshal Cantu for visiting his home to review the Ellwood development. He discussed the proposed annexation of 20 feet from the centerline of County Road 758. He referenced a planning meeting held on May 5, 2026, and a City Council meeting held on May 16, 2026. Dr. Okewunmi expressed concerns regarding inconsistencies in the documentation provided to Brazoria County.

Councilmember Boyce recognized the Teen Advisory Committee for hosting its first 3-on-3 basketball tournament. He noted that attendance was low during the first year, as it was a new event. The tournament was held again this year, with trophies and medals presented to the winners. Councilmember Boyce stated that this year's tournament included a new scholarship component, providing a \$2,000 scholarship to an Iowa Colony High School senior. He acknowledged and thanked the event sponsors, including Breaktime, Adico, Alterra at Sierra Vista, Sterling Lakes, McDonald's, and Center Court Pizza. Members of the Teen Advisory Committee came to the front of the room, and Councilmember Boyce presented the Teen Advisory Scholarship Award to recipient Reagan Thomas.

ITEMS FOR CONSIDERATION

1. Consideration and possible action to approve an Interlocal Agreement with Brazoria County, including the amendment to add Cedar Rapids Parkway (County Road 57) to the agreement.

Motion made by Councilmember Murray to approve an Interlocal Agreement with Brazoria County, including the amendment to add Cedar Rapids Parkway (County Road 57) to the agreement, Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

2. Consideration and possible action regarding the assignment of the Development Agreement from Allied to D.R. Horton.

Motion made by Councilmember Hargroder to approve the assignment of the Development Agreement from Allied to D.R. Horton. , Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga.

ADJOURNMENT

The meeting was adjourned at 7:44 P.M.

APPROVED THIS 21st DAY OF SEPTEMBER 2026

Kayleen Rosser, City Secretary

Wil Kennedy, Mayor





CITY COUNCIL WORKSESSION MINUTES

Item 28.

**Monday, July 20, 2026
6:00 PM**

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

Phone: 281-369-2471

• Fax: 281-369-0005

• www.iowacolonytx.gov

STATE OF TEXAS

COUNTY OF BRAZORIA

CITY OF IOWA COLONY

BE IT REMEMBERED ON THIS, the 20th day of July 2026, the City Council of the City of Iowa Colony, Texas, held a worksession at 6:00 P.M. at the Iowa Colony City Council Chambers, there being present and in attendance the following members to wit:

Mayor Wil Kennedy
Mayor Pro Tem Marquette Greene-Scott
Councilmember Arnetta Murray
Councilmember Margaret Madariaga
Councilmember Tim Varlack
Councilmember Sydney Hargroder

And Councilmember Kareem Boyce being absent, constituting a quorum at which time the following business was transacted.

CALL TO ORDER

Mayor Kennedy called the worksession to order at 6:00 P.M.

CITIZEN COMMENTS

There were no comments from the public.

EXECUTIVE SESSION

Executive session in accordance with 551.071, 551.074, and 551.087 of the Texas Gov't Code to deliberate and consult with attorney on the following:

1. Discuss legal advice related to a specific use permit.
2. Discussion on Iowa Colony Development Authority/Tax Increment Reinvestment Zone No. 2 applications and appointments
3. Discuss personnel matters with the City Manager.
4. Discuss economic development negotiations regarding the Crystal Center Entertainment District.

The Council convened into Executive Session at 6:01 P.M. and returned to Open Session at 6:58 P.M.

The Council reconvened into Executive Session at 7:16 P.M. and returned to Open Session at 8:46 P.M.

ADJOURNMENT

The worksession was adjourned at 9:15 P.M.

APPROVED THIS 21st DAY OF SEPTEMBER 2026

Kayleen Rosser, City Secretary

Wil Kennedy, Mayor





CITY OF IOWA COLONY

CITY COUNCIL MEETING MINUTES

Item 30.

Thursday, August 13, 2026
6:00 PM

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

Phone: 281-369-2471

• Fax: 281-369-0005

• www.iowacolonytx.gov

STATE OF TEXAS
COUNTY OF BRAZORIA
CITY OF IOWA COLONY

BE IT REMEMBERED ON THIS, the 13th day of August 2026, the City Council of the City of Iowa Colony, Texas, held a meeting at 6:00 P.M. at the Iowa Colony City Council Chambers, there being present and in attendance the following members to wit:

Mayor Wil Kennedy
Mayor Pro Tem Marquette Greene-Scott
Councilmember Arnetta Murray
Councilmember Margaret Madariaga
Councilmember Tim Varlack
Councilmember Kareem Boyce
Councilmember Sydney Hargroder

And none being absent, constituting a quorum at which time the following business was transacted.

CALL TO ORDER

Mayor Kennedy called the meeting to order at 6:00 P.M.

INVOCATION

Councilmember Murray prayed aloud.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance and Texas Pledge were recited.

CITIZEN COMMENTS

There were no comments from the public.

EXECUTIVE SESSION- 6:02 P.M.

Executive session in accordance with 551.071 and 551.074 of the Texas Gov't Code to deliberate and consult with attorney on the following:

1. Discussion on Associate Judge applications and interviews.

POST EXECUTIVE SESSION- 8:00 P.M.

ITEMS FOR CONSIDERATION

2. Consideration and possible action on the appointment of Associate Judge(s).

Motion made by Mayor Pro Tem Greene-Scott to appoint Dietrich Von Biedenfeld, Robin Burgess, and Patton Ritter as Associate Judges, Seconded by Councilmember Varlack. Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, and Councilmember Madariaga

ADJOURNMENT

The meeting was adjourned at 8:01 P.M.

APPROVED THIS 21st DAY OF SEPTEMBER 2026

Kayleen Rosser, City Secretary

Wil Kennedy, Mayor





CITY OF IOWA COLONY

CITY COUNCIL WORKSESSION MINUTES

**Monday, August 17, 2026
6:00 PM**

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

Phone: 281-369-2471

Fax: 281-369-0005

www.iowacolonytx.gov

STATE OF TEXAS

COUNTY OF BRAZORIA

CITY OF IOWA COLONY

BE IT REMEMBERED ON THIS, the 17th day of August 2026, the City Council of the City of Iowa Colony, Texas, held a worksession at 6:00 P.M. at the Iowa Colony City Council Chambers, there being present and in attendance the following members to wit:

Mayor Wil Kennedy
Mayor Pro Tem Marquette Greene-Scott
Councilmember Arnetta Murray
Councilmember Margaret Madariaga
Councilmember Tim Varlack
Councilmember Kareem Boyce
Councilmember Sydney Hargroder

And being absent, constituting a quorum at which time the following business was transacted.

CALL TO ORDER

Mayor Kennedy called the worksession to order at 6:00 P.M.

CITIZEN COMMENTS

There were no comments from the public.

ITEMS FOR DISCUSSION

1. Presentation and discussion regarding the use of electric scooters.

Chief Bell presented information regarding the laws and regulations governing the use of electric scooters. He stated that the city has experienced an increase in electric scooter use among juveniles, combined with noncompliance with traffic laws and unsafe riding behaviors, resulting in an increased risk of collisions and injuries and raising community safety concerns.

Chief Bell provided photographs of the electric scooters being referenced to provide the City Council and audience with a visual representation of the devices. He explained that, under the Texas Transportation Code, these devices are classified as “motor-assisted scooters.” He stated that a motor-assisted scooter is self-propelled, has at least two wheels in contact with the ground during operation, has a braking system capable of stopping the device under typical operating conditions, is equipped with a gas or electric motor, and has a deck designed to allow a person to stand or sit while operating the device. He further explained that the device may also be propelled by human power alone, meaning the rider may use their foot to propel the scooter if the motor is not operating. The definition does not include pocket bikes or minibikes.

Chief Bell explained that electric scooters may be operated on roadways with a posted speed limit of 35 miles per hour or less. If the roadway has a posted speed limit greater than 35 miles per hour, the scooter may be operated on the sidewalk, subject to applicable laws.

Chief Bell stated that the City has the authority to adopt an ordinance regulating electric scooters, including imposing restrictions that are more stringent than state law or banning their use. He noted that several cities have adopted additional regulations; however, he did not believe additional regulations were necessary for Iowa Colony at this time. He stated that the Police Department has documented approximately 12 incidents involving electric scooters within the past 24 months.

Chief Bell stated that the Police Department would prefer an educational approach rather than making the first interaction between juveniles and officers a negative one related to scooter use. Officers would stop riders when appropriate, provide education regarding applicable laws and safety requirements, distribute an informational flyer, and allow them to continue on their way. He discussed the possibility of holding an educational class and providing participants with a certificate and sticker to place on their scooter. He noted that some cities seize scooters, require the owner to attend an educational class, store the scooter, and return it upon completion of the class; however, the Iowa Colony Police Department does not currently have the manpower or resources to implement such a program. Chief Bell stated that he would like to work with local schools and partner with them to provide educational presentations regarding electric scooter safety and applicable laws.

Councilmember Varlack commended Chief Bell and the Police Department for their participation in the event held at Alumni Hall during the previous month and stated that the presentation provided by the Police Department was excellent. Councilmember Varlack asked about bicycle laws concerning minors and required safety equipment. He also discussed the laws applicable to electric scooters and whether restrictions could be placed on the size of the scooter motors. He asked where residents could access information regarding bicycle laws on the City's website. Chief Bell stated that the Police Department has distributed informational flyers regarding bicycle and scooter laws and will continue to provide the information through the City's website and social media.

Councilmember Boyce expressed his support for the Police Department's educational approach to electric scooters. He noted that although attendance at the event held several weeks earlier was low, the recorded presentation had been posted online and had received more than 1,600 views. Councilmember Boyce asked about the possibility of partnering with Alvin ISD to provide additional education. He suggested that students could be required to register their scooters with the school and complete an online educational course or video, with both the parent and student acknowledging that the course had been completed. He stated that one of the primary concerns is that scooter riders are not stopping at intersections. Chief Bell asked whether Councilmember Boyce had observed similar behavior among bicycle riders. Councilmember Boyce stated that he had not. Chief Bell stated that he believed presentations should be conducted in classrooms to directly educate students regarding safe scooter operation and applicable laws.

Councilmember Hargroder stated that she did not believe an ordinance was necessary for enforcement at this time. She expressed support for working with local schools and taking a broader approach to pedestrian safety education. She stated that the City's efforts should address pedestrian safety and crossing intersections generally rather than focusing solely on electric scooters.

Mayor Pro Tem Greene-Scott asked whether a significant number of students currently ride electric scooters. She expressed support for Councilmember Boyce's suggestion to partner with

Alvin ISD. She also expressed interest in the possibility of placing a scannable identification on scooters that could be used to identify and contact a parent or guardian when necessary.

Councilmember Murray stated that she supported providing an educational presentation to junior high students and emphasized the importance of working with the school district. She stated that the City should take a proactive approach to the issue.

Councilmember Madariaga stated that she has witnessed accidents involving electric scooters and expressed concern about elementary school-aged children operating the devices. She acknowledged the value of educating students but stated that additional measures should also be considered. She noted concerns regarding distracted riding, including the use of headphones or listening to music while operating scooters. Councilmember Madariaga stated that, although she understood the Police Department's preference not to adopt an ordinance at this time, the city should consider other measures to improve safety. She suggested creating a registration system to allow the City or Police Department to identify and contact a child's parent or guardian in the event of an emergency. She stated that the City's responsibility is to promote the safety of the community. Councilmember Madariaga challenged Chief Bell to review the ages of children involved in reported scooter-related injuries. She also suggested that the City could consider requirements for protective equipment, scooter registration, and an age restriction regarding who may operate electric scooters.

Mayor Pro Tem Greene-Scott stated that behavior cannot always be legislated and noted that if parents allow young children to operate electric scooters, there are limits to what the city can regulate through an ordinance.

Mayor Kennedy thanked Chief Bell for his presentation and for the Police Department's support of the Alvin ISD event held at Alumni Hall. He expressed support for focusing on education and community awareness regarding electric scooter safety.

EXECUTIVE SESSION

Executive session in accordance with 551.071 and 551.087 of the Texas Gov't Code to deliberate and consult with attorney on the following:

The City Council convened into Executive Session at 6:28 P.M. The City Council returned to open session at 7:00 P.M.

2. Discussion on Economic Development proposals

ADJOURNMENT

The worksession was adjourned at 7:03 P.M.

APPROVED THIS 21st DAY OF SEPTEMBER 2026

Kayleen Rosser, City Secretary

Wil Kennedy, Mayor





CITY OF IOWA COLONY

CITY COUNCIL MEETING MINUTES

Item 32.

**Monday, August 17, 2026
7:00 PM**

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

Phone: 281-369-2471

Fax: 281-369-0005

www.iowacolonytx.gov

STATE OF TEXAS
COUNTY OF BRAZORIA
CITY OF IOWA COLONY

BE IT REMEMBERED ON THIS, the 17th day of August 2026, the City Council of the City of Iowa Colony, Texas, held a meeting at 7:00 P.M. at the Iowa Colony City Council Chambers, there being present and in attendance the following members to wit:

Mayor Wil Kennedy
Mayor Pro Tem Marquette Greene-Scott
Councilmember Arnetta Murray
Councilmember Margaret Madariaga
Councilmember Tim Varlack
Councilmember Sydney Hargroder

And Councilmember Kareem Boyce being absent, constituting a quorum at which time the following business was transacted.

CALL TO ORDER

Mayor Kennedy called the meeting to order at 7:00 P.M.

INVOCATION

Councilmember Varlack prayed aloud.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance and Texas Pledge were recited.

SPECIAL PRESENTATIONS & ANNOUNCEMENTS

Reserved for formal presentations and proclamations.

1. Presentation of Fourth of July sponsorship awards

Mayor Kennedy presented the 4th of July sponsorship awards to all sponsors that were present at the meeting.

2. Proclamation- Emergency Management Month

Mayor Kennedy read the Emergency Management Proclamation aloud.

CITIZEN COMMENTS

Melissa Bryan, 2519 Mint Garnet Drive, spoke on behalf of the Cantera Creek residents regarding gunfire entering their homes. She requested that an item be placed on a future City Council agenda to discuss the possibility of installing a barrier to help protect the residents from the gunfire.

COUNCIL COMMENTS

Mayor Pro Tem Greene-Scott thanked everyone in attendance.

Councilmember Murray thanked everyone in attendance.

Councilmember Hargroder thanked everyone in attendance and reminded residents to remain prepared as we are currently in hurricane season.

Councilmember Boyce thanked everyone in attendance. He reminded everyone to remain vigilant while traveling, particularly with students returning to school last week.

Councilmember Varlack thanked everyone in attendance. He reminded residents that school zones are in effect and encouraged everyone to remain mindful while driving. He also encouraged the community to support the Iowa Colony Pioneers in their athletic pursuits.

Mayor Kennedy thanked everyone in attendance. He reminded residents of the upcoming Comprehensive Plan Town Hall scheduled for August 24 from 6:00 p.m. to 8:00 p.m. He stated that the City is currently in budget season and encouraged residents to share their thoughts and concerns.

STAFF REPORTS

3. Building Official/Fire Marshal Monthly Report
4. Public Works Department Monthly Report
5. Police Department Monthly Report
6. Municipal Court Monthly Report
7. City Engineer's Monthly Report
8. Finance Department Monthly Reports
9. Technology Department Monthly Report
10. Water/Wastewater Utility Monthly Report

EXECUTIVE SESSION- 7:21 P.M.

Executive session in accordance with 551.071 and 551.087 of the Texas Gov't Code to deliberate and consult with attorney on the following:

11. Discussion on Economic Development proposals

POST EXECUTIVE SESSION- 8:33 P.M.

ITEMS FOR CONSIDERATION

12. Presentation of the proposed budget and tax rate for fiscal year 2026-27.

Finance Director Chris Thomas presented the proposed budget to City Council.

13. Consideration and possible action to propose a tax rate by a record vote.

Motion made by Councilmember Hargroder that the City Council of the City of Iowa Colony, Texas, by record vote, propose a Fiscal Year 2026–2027 tax rate of \$0.54 per \$100 of taxable valuation, and further set a public hearing on the proposed tax rate for 7:00 p.m. on Monday, September 21, 2026, to be held in the City Council Chambers at Iowa Colony City Hall, 3144 Meridiana Parkway, Iowa Colony, Texas, Seconded by Mayor Pro Tem Greene-Scott. The City

Secretary took a record vote.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga

14. Consideration and possible action to set the dates and times of public hearings on budget and tax rate and meetings to adopt them.

Motion made by Councilmember Varlack that the City Council of the City of Iowa Colony, Texas, set the date and time for the public hearing on the proposed Fiscal Year 2026–2027 City budget for 7:00 p.m. on Wednesday, September 9, 2026, to be held in the City Council Chambers at Iowa Colony City Hall, 3144 Meridiana Parkway, Iowa Colony, Texas and further move that the City Council set Monday, September 21, 2026, at 7:00 p.m., as the date and time for consideration and adoption of the Fiscal Year 2026–2027 City budget, with such meeting to be held in the City Council Chambers at Iowa Colony City Hall, 3144 Meridiana Parkway, Iowa Colony, Texas, Seconded by Mayor Pro Tem Greene-Scott.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga

15. Consideration and possible action on a resolution accepting the Fourth of July donations.

Motion made by Councilmember Boyce that the City Council approve the Resolution accepting the Fourth of July donations received in support of the City's Fourth of July celebration and authorize the City Manager, or designee, to take all necessary actions to receive, account for, and administer the donations in accordance with applicable City policies, Seconded by Councilmember Hargroder.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga

16. Consideration and possible action on a Resolution approving the Crime Control plan and budget of the Iowa Colony Crime Control and Prevention District for fiscal year 2026-27.

Motion made by Mayor Pro Tem Greene-Scott that the City Council approve the Resolution approving the Crime Control Plan and Budget of the Iowa Colony Crime Control and Prevention District for Fiscal Year 2026–2027, as presented, Seconded by Councilmember Murray.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga

17. Consideration and possible action to adopt a Resolution denying SiEnergy Gas, LLC's Statement of Intent to Increase Rates within the City.

Motion made by Councilmember Hargroder that the City Council adopt the Resolution denying SiEnergy Gas, LLC's requested rate increase within the City's incorporated service area, based on the findings and recommendations of the Cities' consultants and attorneys, and authorize the appropriate City officials to take all necessary actions to implement the Resolution and protect the City's jurisdiction and interests in any subsequent appeal before the Railroad Commission of Texas, Seconded by Councilmember Varlack.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga

18. Consideration and possible action to approve an agreement between the City of Iowa Colony and Brazoria County Municipal Utility District No. 55 for the installation and use of a generator to

provide temporary and permanent standby power for the Phase 1 Permanent Wastewater Treatment Plant.

Motion made by Councilmember Hargroder that the City Council approve the Agreement between the City and MUD 55 regarding the design, permitting, financing, installation, and operation of a permanent natural gas generator for the Phase 1 Permanent Wastewater Treatment Plant (WWTP) and within 2 years of this agreement and provide temporary diesel generator agreement prior to acceptance of the WWTP, Seconded by Mayor Pro Tem Greene-Scott. Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga

19. Consideration and possible action to appoint a Chair to the Iowa Colony Development Authority and Tax Increment Reinvestment Zone No. 2 Boards.

Motion made by Councilmember Hargroder to appoint Shiela Woods to serve as Chair of the Iowa Colony Development Authority and that Shiela Woods also serve as Chair of the Tax Increment Reinvestment Zone No. 2, Seconded by Mayor Pro Tem Greene-Scott. Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga

20. Consideration and possible action to approve a Conveyance Agreement between the City of Iowa Colony and Brazoria County Municipal Utility District No. 87 for the conveyance of the wastewater treatment plant and Lift Stations No. 1 and No. 2.

Motion made by Mayor Pro Tem Greene-Scott that the City Council approve the Conveyance Agreement between the City and MUD 87 and accept the Special Warranty Deeds for the WWTP and Lift Station Sites, Seconded by Councilmember Hargroder.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga

CONSENT AGENDA

Motion made by Councilmember Varlack to approve all consent items as presented, Seconded by Councilmember Hargroder.

Voting Yea: Councilmember Murray, Mayor Pro Tem Greene-Scott, Mayor Kennedy, Councilmember Hargroder, Councilmember Varlack, Councilmember Boyce, Councilmember Madariaga

21. Consider approval of the May 18, 2026 City Council worksession minutes.
22. Consider approval of the May 18, 2026 City Council meeting minutes.
23. Consider approval of the June 15, 2026 City Council worksession minutes.
24. Consider approval of the June 15, 2026 City Council meeting minutes.
25. Consider approval of the July 8, 2026 City Council worksession minutes.
26. Consider approval of the July 8, 2026 City Council meeting minutes.
27. Consider acceptance of the Quarterly Investment Report.
28. Consider approval of the Ellwood Section 7 Preliminary Plat.
29. Consider approval of the Ellwood Detention Reserve H Preliminary Plat.
30. Consider approval of the Bullard Parkway Phase 3 Street Dedication Final Plat.
31. Consider Final Acceptance of Brazoria County Municipal Utility District 53 Water System Expansion.

32. Consider final acceptance of Bullard Parkway Phase III Drainage and Paving Facilities.
33. Consider Final Acceptance of Bullard Parkway Street Dedication Phase I - Water, Drainage and Paving Facilities.
34. Consider final acceptance of Caldwell Crossing Section 1 - Water, Sanitary Sewer, Drainage and Paving Facilities.
35. Consider final acceptance of Caldwell Crossing Section 2 - Water, Sanitary Sewer, Drainage and Paving Facilities.
36. Consider acceptance of Meridiana Section 35B - Water Distribution, Wastewater Collection, Storm Water and Paving Facilities into the One-Year Maintenance Period.
37. Consider approval of a request for an extension of the preliminary plat approval for Wynaerra Section 4.
38. Consider approval to ratify the Addendum to Ordinance No. 2024-11, previously approved by the City Council, and to formally incorporate the Addendum into Ordinance No. 2024-11.

ADJOURNMENT

The meeting was adjourned at 9:08 P.M.

APPROVED THIS 21st DAY OF SEPTEMBER 2026

Kayleen Rosser, City Secretary

Wil Kennedy, Mayor



Monday, August 24, 2026

Kaitlin Gile
EHRA, Inc.
10011 Meadowglen Lane
Houston, TX 77042
kgile@ehra.team

Re: Ellwood Detention Reserve "D" Final Plat
+/- 15.21 acres out of the W.H. Dennis Survey, Abstract A-512, Brazoria County, TX
Letter of Recommendation to Approve
COIC Project No. 8488
Adico, LLC Project No. 710-26-002-037

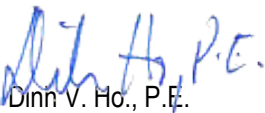
Dear Ms. Gile:

On behalf of the City of Iowa Colony, Adico, LLC has reviewed the second submittal of Ellwood Detention Reserve "D" Final Plat, being a subdivision of +/- 15.21 acres out of W.H. Dennis Survey, Abstract A-512, Brazoria County, Texas, received on or about August 21, 2026. The review of the plat is based on the City of Iowa Colony Subdivision Ordinance dated August 2002, and as amended.

Based on our review, we have no objection to the final plat as resubmitted on August 21, 2026. Please provide at least two (2) sets of mylars and ten (10) prints of the plat to Kayleen Rosser, City Secretary, by no later than Tuesday, August 25, 2026, for consideration at the Tuesday, September 1, 2026, Planning and Zoning Commission meeting.

Should you have any questions, please do not hesitate to call our office.

Sincerely,
Adico, LLC



Dinn V. Ho., P.E.
TBPE Firm No. 16423

Cc: File 710-26-002-037

STATE OF TEXAS
COUNTY OF BRAZORIA

We, KLLB AIV LLC, a Delaware limited liability company, acting by and through Tricia Tiernan, Authorized Signatory of KLLB AIV LLC, a Delaware limited liability company, owner of the property subdivided in this plat, ELLWOOD DETENTION RESERVE "D", do hereby make subdivision of said property for and on behalf of said KLLB AIV LLC, a Delaware limited liability company, according to the lines, lots, building lines, streets, alleys, parks and easements as shown hereon and dedicate for public use, the streets, alleys, parks and easements shown hereon forever, and do hereby waive all claims for damages occasioned by the establishment of grades as approved for the streets and drainage easements dedicated, or occasioned by the alteration of the surface, or any portion of the streets or drainage easements to conform to such grades, and do hereby bind ourselves, our heirs, successors and assigns to warrant and defend the title to the land so dedicated.

FURTHER, Owners have dedicated and by these presents do dedicate to the use of the public utility purposes forever unobstructed aerial easements. The aerial easements shall extend horizontally an additional eleven feet, six inches (11'-6") for ten feet (10'-0") perimeter easements or seven feet, six inches (7'-6") for fourteen feet (14'-0") perimeter easements or five feet, six inches (5'-6") for sixteen feet (16'-0") perimeter easements from a plane sixteen feet (16'-0") above the ground level upward, located adjacent to and adjoining said public utility easement that are designated with aerial easements (U.E. & A.E.) as indicated and depicted, hereon, whereby the aerial easement totals twenty one feet, six inches (21'-6") in width.

FURTHER, Owners have dedicated and by these presents do dedicate to the use of the public for public utility purpose forever unobstructed aerial easements. The aerial easements shall extend horizontally an additional ten feet (10'-0") for ten feet (10'-0") back-to-back easements, or eight feet (8'-0") for fourteen feet (14'-0") back-to-back easements or seven feet (7'-0") for sixteen feet (16'-0") back-to-back easements, from a plane sixteen feet (16'-0") above ground level upward, located adjacent to both sides and adjoining said public utility easements that are designated with aerial easements (U.E. & A.E.) as indicated and depicted hereon, whereby the aerial easement totals thirty feet (30'-0") in width.

IN TESTIMONY WHEREOF, KLLB AIV LLC, a Delaware limited liability company, has caused these presents to be signed by Tricia Tiernan, Authorized Signatory of KLLB AIV LLC, a Delaware limited liability company, thereunto authorized by this _____, day of _____, 2026.

OWNER
KLLB AIV LLC,
a Delaware Limited Liability Company

BY: _____
Print Name: Tricia Tiernan
Title: Authorized Signatory

STATE OF ARIZONA
COUNTY OF MARICOPA

BEFORE ME, the undersigned authority, on this day personally appeared Tricia Tiernan, Authorized Signatory of KLLB AIV LLC, a Delaware limited liability company, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purposes and considerations therein expressed, and as the act and deed of said limited liability company.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this _____ day of _____, 2026.

Notary Public in and for the
State of Arizona
My Notary Commission Expires _____

I, Charles Jurica, am authorized under the laws of the State of Texas to practice the profession of surveying and hereby certify that the above subdivision is true and correct; was prepared from an actual survey of the property made under my supervision on the ground; that all boundary corners, angle points, points of curvature and other points of reference have been marked with iron rods having an outside diameter of not less than five-eighths of one inch (5/8) inch and a length of not less than three (3) feet.

Charles Jurica, Registered Professional Land Surveyor
Texas Registration No. 6696

CITY OF IOWA COLONY APPROVAL

CITY COUNCIL APPROVAL

Wil Kennedy, Mayor

Margaret Madariaga, Council Member

Annetta Hicks-Murray, Council Member

Marquette Greene-Scott, Council Member

Tim Varlack, Council Member

Sydney Hargroder, Council Member

Koreem Boyce, Council Member

Dinh Ho, P.E., City Engineer

Date

PLANNING AND ZONING COMMISSION APPROVAL

David Hurst, Chairman
Planning and Zoning Commission

Les Hosey
Planning and Zoning Commission Member

Brenda Dillon
Planning and Zoning Commission Member

Terry Hayes
Planning and Zoning Commission Member

Robert Wall
Planning and Zoning Commission Member

Demond Woods
Planning and Zoning Commission Member

Date

METES AND BOUNDS DESCRIPTION
ELLWOOD DETENTION RESERVE "D"
BEING A 15.21 ACRE TRACT OF LAND LOCATED IN THE
W.H. DENNIS SURVEY, ABSTRACT NO. 512
BRAZORIA COUNTY, TEXAS

DESCRIPTION OF A 15.21 ACRE TRACT OF LAND LOCATED IN THE W.H. DENNIS SURVEY, ABSTRACT NO. 512, BRAZORIA COUNTY, TEXAS, BEING OUT OF THAT CERTAIN TRACT OF LAND CONVEYED TO KLLB AIV LLC, DESCRIBED AS BEING 233.54 ACRES BY DEED RECORDED UNDER BRAZORIA COUNTY CLERK'S FILE NUMBER (B.C.C.F. NO.) 2023036335, AND OUT OF THAT CERTAIN TRACT OF LAND CONVEYED TO BEAZER HOMES TEXAS, L.P., DESCRIBED AS BEING 5.006 ACRES BY DEED RECORDED UNDER B.C.C.F. NO. 2026000817 AND PART OF LOTS 468, 469, 471, 472, 474 AND 475 OF THE EMIGRATION LAND COMPANY SUBDIVISION AS RECORDED IN VOLUME 2, PAGE 113 OF THE BRAZORIA COUNTY PLAT RECORDS, SAID 15.21 ACRE TRACT BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS, (WITH BEARINGS BASED ON TEXAS STATE PLANE COORDINATE SYSTEM OF 1983, SOUTH CENTRAL ZONE, AS DETERMINED BY GPS MEASUREMENTS):

COMMENCING at a "MAG" nail called for and found marking the northerly common corner of Lots 460 and 467 and the northwesterly corner of the said 233.54 acre tract being in the recognized survey line between the W.H. Dennis Survey, Abstract 512 and the H.T. & B.R.R. Company Survey, Section 51, Abstract 288, also being generally within County Road 64, also known as Davenport Parkway, (based on a width of 40 feet by the plat of Emigration Land Co.);

THENCE, South 02°45'50" East, along the westerly line of said 233.54 acre tract for a distance of 1,453.28 feet to point for corner;

THENCE, North 87°14'10" East, for a distance of 246.86 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set marking the POINT OF BEGINNING of the herein described tract of land;

1) THENCE, South 62°27'14" East, for a distance of 80.04 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

2) THENCE, South 76°38'44" East, for a distance of 719.35 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

3) THENCE, South 01°39'41" East, for a distance of 67.65 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

4) THENCE, South 24°52'36" West, for a distance of 891.80 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

5) THENCE, South 01°36'59" East, for a distance of 98.67 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

6) THENCE, South 87°03'07" West, for a distance of 367.74 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

7) THENCE, North 19°11'40" East, for a distance of 120.07 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

8) THENCE, North 14°39'00" East, for a distance of 145.80 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

9) THENCE, North 05°31'25" East, for a distance of 75.64 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

10) THENCE, North 20°59'29" East, for a distance of 138.53 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

11) THENCE, North 00°45'19" West, for a distance of 65.00 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

12) THENCE, South 89°14'41" West, for a distance of 130.12 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

13) THENCE, South 38°31'00" West, for a distance of 28.73 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for beginning of a non-tangent curve;

14) THENCE, in a northwesterly direction along the arc of a curve to the left having a radius of 50.00 feet, an arc length of 63.96 feet, an angle of 73°17'20", and a chord bearing North 88°07'38" West, for a distance of 59.68 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for the end of curve;

15) THENCE, North 34°46'15" West, for a distance of 36.12 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner;

16) THENCE, South 89°14'41" West, for a distance of 151.37 feet to a 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500" set for corner in the west line of the aforesaid 5.006 acre tract, common to an east line of aforesaid 233.54 acre tract;

17) THENCE, North 02°54'34" West, along the westerly line of said lot 469 and the said 5.006 acre tract common to a easterly line of said 233.54 acre tract passing at a distance of 320.05 feet a 5/8-inch iron rod with cap stamped "BL" in the southerly right-of-way of said County Road 758 and continuing therefrom for a total distance of 350.05 feet to a 1/2-inch iron rod with cap stamped "RPLS 6086" found marking the southeasterly corner of Lot 461 of the Emigration Land Subdivision and a called 0.5501 acre tract (Tract 1) conveyed to Beazer Homes Texas, L.P. by deed recorded under B.C.C.F. NO. 2024051164, being the southwesterly corner of Lot 468 of said Emigration Land Co. Subdivision and a called 233.54 acre tract conveyed to KLLB AIV LLC by deed recorded under B.C.C.F. NO. 2023036335, also being the northwesterly corner of said Lot 469 of said Emigration Land Co. Subdivision and aforesaid 5.006 acre tract, also being the northeasterly corner of Lot 462 of said Emigration Land Co. Subdivision and the said 233.54 acre tract, and being generally located within County Road 758 (based on a width of 40 feet by the plat of Emigration Land Co. and widened to 60 feet by easement recorded under Vol. 819, Pg. 416-B.C.D.R.), from which a 5/8" iron rod called for and found bears South 02°11' East for a distance of 4.35 feet;

18) THENCE, North 87°20'14" East, along the common line of said Lots 468 and 469 being the northerly line of the said 5.006 acre tract common to a southerly line of said 233.54 acre tract and generally with the said County Road 758 for a distance of 247.60 feet to a 5/8-inch iron rod with cap stamped "E.H.R.A. 713.784.7500" found marking the northeasterly corner of said 5.006 acre tract, same being an interior corner of said 233.54 acre tract;

19) THENCE, North 02°54'07" West, for a distance of 307.16 feet to the POINT OF BEGINNING and containing 15.21 acres of land.

APPROVED BY BRAZORIA COUNTY DRAINAGE DISTRICT NO. 5

Lee Walden, P.E., Date
President

Kerry L. Osburn Date
Vice President

Brandon Middleton Date
Secretary/Treasurer

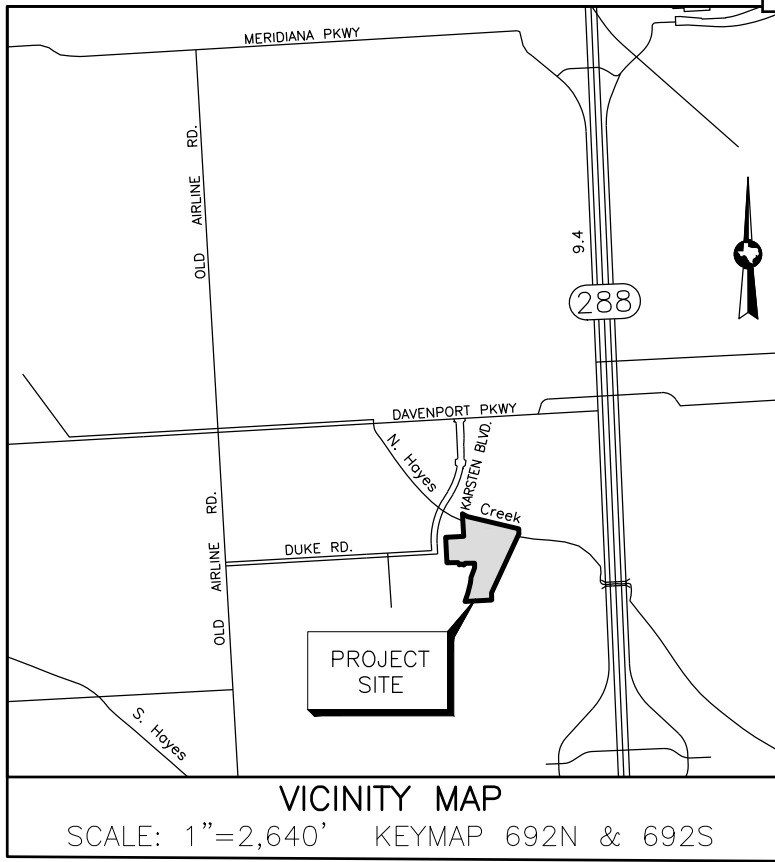
Dinh V. Ho, P.E. Date
District Engineer

Note: Project field startup will start within 365 calendar days from date here shown. Continuous and reasonable field site work is expected.

BCCDD 5 ID# 702-26-002-022

BENCHMARK(S):

NGS MONUMENT # E 306 DISK FOUND IN TOP OF CONCRETE MONUMENT, LOCATED 2.0 MILES WEST OF MANVEL, 2 MILES WEST ALONG THE GULF, COLORADO AND SANTA FE RAILWAY FROM THE STATION AT MANVEL, BRAZORIA COUNTY, 0.2 MILE WEST OF A SHELL-ROAD CROSSING, 5-1/2 FEET NORTHWEST OF MILE POLE 38, 39 FEET SOUTH OF THE SOUTH RAIL, 33 FEET NORTH OF THE CENTERLINE OF A DIRT ROAD, 6.7 FEET NORTH OF THE RIGHT-OF-WAY FENCE, 3 FEET WEST OF A WHITE WOODEN WITNESS POST AND SET IN THE TOP OF A CONCRETE POST ABOUT FLUSH WITH THE GROUND.
ELEV.=52.00 (NAVD '88) 1991 ADJUSTMENT



VICINITY MAP
SCALE: 1"=2,640' KEYMAP 692N & 692S

FINAL PLAT
ELLWOOD DETENTION
RESERVE "D"

BEING A SUBDIVISION OF 15.21 ACRES OUT OF THE
W. H. DENNIS SURVEY, A-512, AND BEING OUT OF LOTS
468, 469, 471 , 472, 474 AND 475 OF THE EMIGRATION
LAND COMPANY SUBDIVISION
CITY OF IOWA COLONY,
BRAZORIA COUNTY, TEXAS

1 BLOCK 1 RESERVE

OWNER

KLLB AIV LLC, A DELAWARE LIMITED LIABILITY COMPANY
6900 E. CAMELBACK ROAD, SUITE 800
SCOTTSDALE, AZ 85251
(786) 753-8110

DEVELOPER

BEAZER HOMES, TEXAS L.P., A DELAWARE LIMITED PARTNERSHIP
13430 NORTHWEST FREEWAY, SUITE 900
HOUSTON, TX 77040
(281) 560-6600

MAY, 2026

ENGINEER/SURVEYOR



1001 MEADOWGLEN LN
HOUSTON, TEXAS 77042
713-784-4500
WWW.EHRA.TEAM
TYPE No. F-726
TBPELS No. 10092300

GENERAL NOTES:

- Bearing orientation is based on the Texas State Plane Coordinate System of 1983, South Central Zone, as determined by GPS measurements.
- All boundary corners for the plat shown hereon are set 5/8-inch iron rods 36-inches in length with cap stamped "E.H.R.A. 713-784-4500" set in concrete, unless otherwise noted.
- A- indicates Abstract
AC, indicates Acres
B.C.C.F. NO. indicates Brazoria County Clerk's File Number
B.C.D.R. indicates Brazoria County Deed Records
B.C.P.R. NO. indicates Brazoria County Plat Records Number
B.L. indicates Building Line
C.I.R. indicates Capped Iron Rod
FND, indicates Found
PG, indicates Page
P.O.B. indicates Point Of Beginning
P.O.C. indicates Point of Commencing
P.U.E. indicates Public Utility Easement
R.O.W. indicates Right of Way
U.E. indicates Utility Easement
VOL. indicates Volume
(F) indicates found 5/8-inch capped iron rod stamped "E.H.R.A. 713-784-4500"
- The property subdivided in the foregoing plat lies within Brazoria County, the City of Iowa Colony, Brazoria County M.U.D. 57, and Brazoria County Drainage District #5 (B.D.D.#5).
- The boundary for this plat has a closure in excess of 1:15,000.
- No building permits will be issued until all storm sewer drainage improvements, if any, and which may include detention, have been constructed.
- This final plat will expire two (2) years after final approval by City Council if construction of the improvements has not commenced within the two-year initial period or the one-year extension period granted by City Council.
- All water and wastewater facilities shall conform to the city's design criteria.
- This plat is subject to the Rally 288 West PUD Ordinance No. 2022-09.
- According to the Federal Emergency Management Agency Flood Insurance Rate Map, Brazoria County, Texas, Community Panel No. 48039C0120K, dated December 30, 2020, a portion of the property lies within "Zone AE" (areas of 1% annual chance floodplain with base flood elevations determined), a portion of the subject property shown hereon lies within shaded "Zone X" (areas of 0.2% annual chance floodplain, areas of 1% annual chance floodplain for depth less than 1 foot or area less than 1 square mile), and a portion of the subject property shown hereon lies within unshaded "Zone X" (areas of minimal flood hazard).

This flood statement does not imply that the property or structures thereon will be free from flooding or flood damage. On rare occasions floods can and will occur and flood heights may be increased by man-made or natural causes. The location of the flood zone was determined by scaling from said FEMA map. The actual location, as determined by elevation contours, may differ. Edminster, Hinshaw, Russ & Associates, Inc. d/b/a EHRA, assumes no liability as to the accuracy of the location of the flood zone limits. This flood statement shall not create liability on the part of Edminster, Hinshaw, Russ & Associates, Inc. d/b/a EHRA.

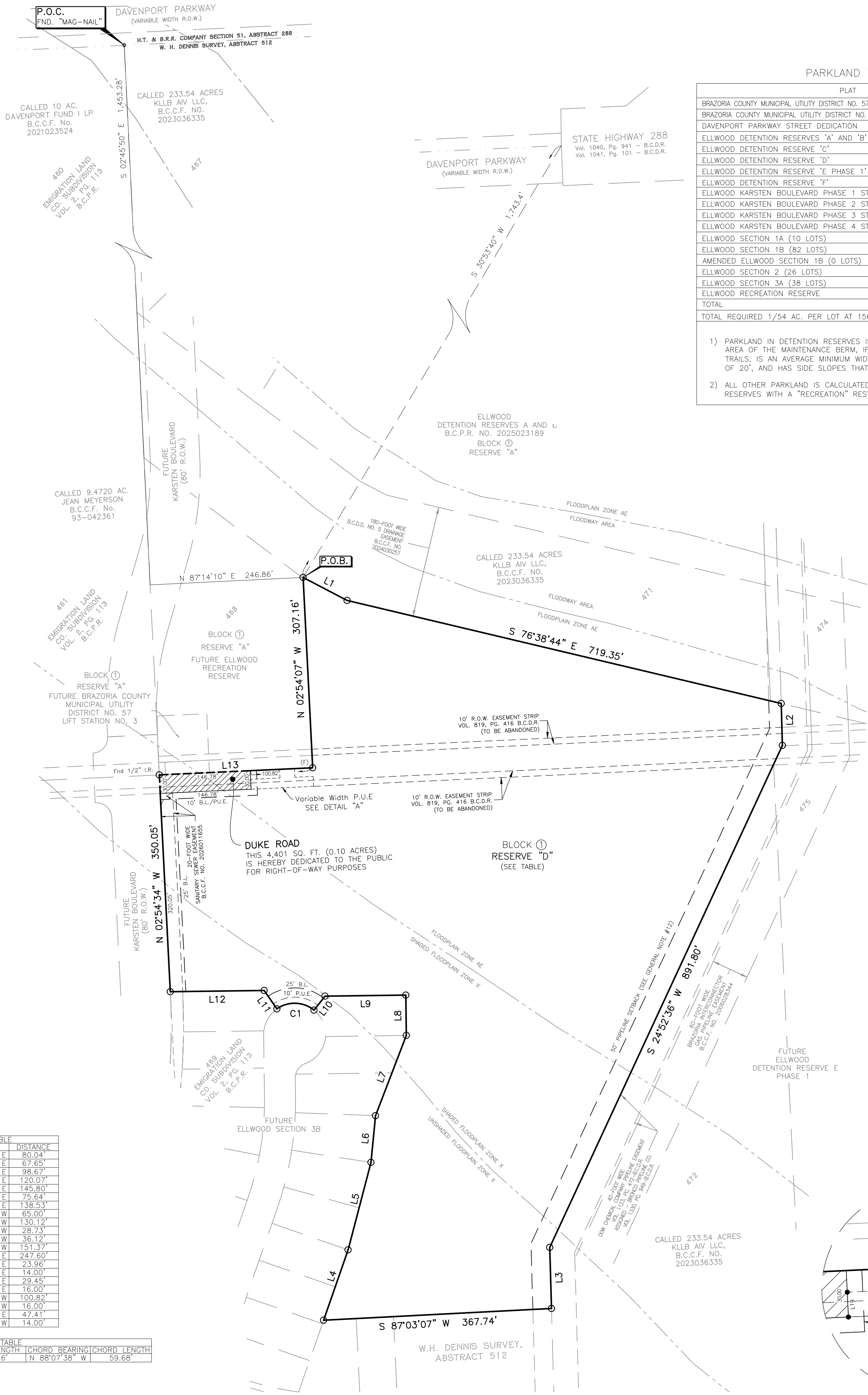
- This plat is subject to a 40' Road not being shown inside of the boundary of this plat recorded under Volume 2, Page 113 of the Brazoria County Plat Records. All existing road rights-of-ways or roadway easements crossing through this tract are to be released and abandoned by this plat.
- Subject to Ordinance No. 2011-4 (Pipeline Setback Ordinance), no residential, commercial, or industrial structure, other than structures necessary to operate the Facility or Pipeline, shall be erected at or moved to a location nearer than fifty feet (50') to any Facility or Pipeline other than a low pressure pipeline distribution system pipeline as defined herein.

BRAZORIA COUNTY DRAINAGE DISTRICT NO. 5:

- All drainage easements shown hereon shall be kept clear of fences, buildings, plantings and other obstructions to the operation and maintenance of drainage facilities.
- All property shall drain into the drainage easement only through an approved drainage structure.
- All drainage easements and detention pond reserves shown on this plat will be maintained by the property owners and/or business owners; provided, however, any governmental entity have jurisdiction, including, without limitation, Brazoria County, Texas and Brazoria County Drainage District #5, shall have the right, but not the obligation to enter upon the drainage easements to perform maintenance operations at any time after the date hereof.
- The property identified in the foregoing plat lies within Brazoria County Drainage District #5.
- Land use within the subdivision is limited to an average imperviousness of no more than 72 percent. The drainage and/or detention system has been designed with the assumption that this average percent imperviousness will not be exceeded. If this percentage is to be exceeded, a replat and/or redesign of the system may be necessary.
- Other than shown hereon, there are no pipeline easements or pipelines within the boundaries of this plan.
- All storm water drainage pipes, culverts, tiles or other (includes driveway culverts) will be minimum 24" I.D. or equal.
- Dedicated drainage easement(s) granted to Brazoria County Drainage District #5 for drainage maintenance purposes shall include 45 feet top of bank, plus the sum (footage) of both ditch side slopes and channel bottom and 45 feet of bank on the opposite bank.
- Dedicated ingress/egress accesses are granted to Brazoria County Drainage District #5 (see District Resolution No. 2007-06 & 2007-07). Access will be gated and locked with Brazoria County Drainage District #5's lock.
- Prohibited use of "metal" pipe in storm water/sewer applications (See District Resolution No. 2007-08).
- Prohibited use of "rip rap" in storm water/sewer applications. (District Policy).
- Pipelines, utility lines and other crossing under any Brazoria County Drainage District #5 ditch require approval and permitting prior to construction.
- All dedicated storm sewer drainage and/or access easements to be granted to Brazoria County Drainage District #5 by the property owner will be initiated and recorded, at the property owner's expense, in Brazoria County, Texas with a "Recorded Document Number" affixed to said easement prior to final approval granted by Brazoria County Drainage District #5 Board of Commissioners.
- It will be the property owner's responsibility to verify if any Brazoria County Drainage District #5 "Dedicated" drainage easements are on or cross their property. If so, the property owner will comply as stated within the recorded easement.
- Project field start-up will start within 365 calendar days from date shown here. Continuous and reasonable field site work is expected. See Brazoria County drainage criteria manual section 1, Introduction; Sub-Section 1.5, Plat and Plan approval process, and drainage acceptance procedures; time limit for approval and Brazoria County Drainage District #5 Resolution 2011-1, allowable time(s) and procedures for starting-up approved projects.

LINE TABLE				
LINE	BEARING	DISTANCE		
L1	S 62°27'14" E	80.04'		
L2	S 01°39'41" E	67.65'		
L3	S 01°38'59" E	98.67'		
L4	N 19°11'40" E	120.07'		
L5	N 14°39'00" E	145.80'		
L6	N 08°31'25" E	75.64'		
L7	N 20°59'29" E	138.53'		
L8	N 00°45'19" W	65.00'		
L9	S 89°14'41" W	130.12'		
L10	S 38°31'00" W	28.73'		
L11	N 34°46'15" W	36.12'		
L12	S 89°14'41" W	151.37'		
L13	N 87°20'14" E	247.60'		
L14	N 87°20'14" E	23.96'		
L15	S 02°39'46" E	14.00'		
L16	N 87°20'14" E	29.45'		
L17	S 02°39'46" E	16.00'		
L18	S 87°20'14" W	100.82'		
L19	N 02°39'46" W	16.00'		
L20	N 87°20'14" E	47.41'		
L21	N 02°39'46" W	14.00'		

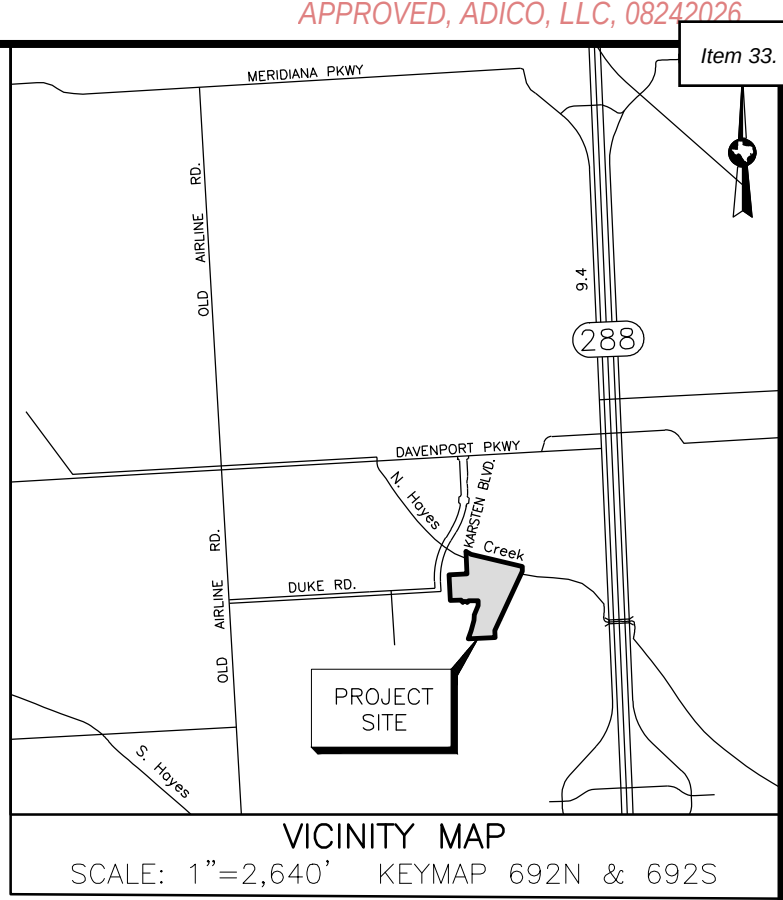
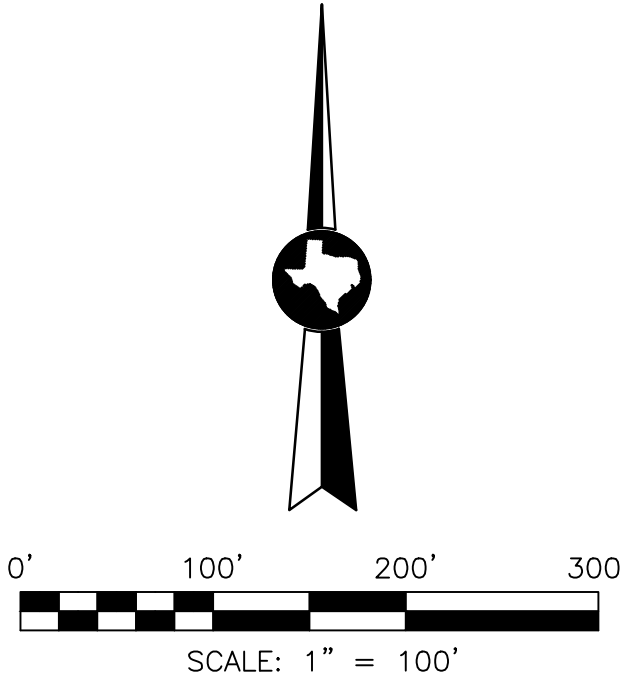
CURVE TABLE				
CURVE	RADIUS	DELTA ANGLE	ARC LENGTH	CHORD BEARING/CHORD LENGTH
C1	50.00'	73°17'20"	63.96'	N 85°07'38" W 59.68'



PARKLAND TABLE	
PLAT	ACREAGE
BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 57 LIFT STATION NO. 3	0.00 AC.
BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 57 WATER PLANT	0.00 AC.
DAVENPORT PARKWAY STREET DEDICATION	0.00 AC.
ELLWOOD DETENTION RESERVES 'A' AND 'B'	1.66 AC.
ELLWOOD DETENTION RESERVE 'C'	0.00 AC.
ELLWOOD DETENTION RESERVE 'D'	1.36 AC.
ELLWOOD DETENTION RESERVE 'E' PHASE 1	0.96 AC.
ELLWOOD DETENTION RESERVE 'F'	0.00 AC.
ELLWOOD KARSTEN BOULEVARD PHASE 1 STREET DEDICATION	0.00 AC.
ELLWOOD KARSTEN BOULEVARD PHASE 2 STREET DEDICATION	0.00 AC.
ELLWOOD KARSTEN BOULEVARD PHASE 3 STREET DEDICATION	0.00 AC.
ELLWOOD KARSTEN BOULEVARD PHASE 4 STREET DEDICATION	0.00 AC.
ELLWOOD SECTION 1A (10 LOTS)	0.51 AC.
ELLWOOD SECTION 1B (82 LOTS)	0.37 AC.
AMENDED ELLWOOD SECTION 1B (0 LOTS)	0.04 AC.
ELLWOOD SECTION 2 (26 LOTS)	0.47 AC.
ELLWOOD SECTION 3A (38 LOTS)	0.42 AC.
ELLWOOD RECREATION RESERVE	1.77 AC.
TOTAL	7.56 AC.
TOTAL REQUIRED 1/54 AC. PER LOT AT 156 LOTS	2.89 AC.

1) PARKLAND IN DETENTION RESERVES IS CALCULATED AT 50% OF THE AREA OF THE MAINTENANCE BERM. IF MAINTENANCE BERM INCLUDES TRAILS, IS AN AVERAGE MINIMUM WIDTH OF 30' AND A MINIMUM WIDTH OF 20', AND HAS SIDE SLOPES THAT DO NOT EXCEED A 5:1 RATIO.

2) ALL OTHER PARKLAND IS CALCULATED AS THE TOTAL OF RESERVES WITH A "RECREATION" RESTRICTION.



BENCHMARK(S):

NGS MONUMENT # E 306 DISK SET IN TOP OF CONCRETE MONUMENT, LOCATED 2.0 MILES WEST OF MANVEL, 2 MILES WEST ALONG THE GULF, COLORADO AND SANTA FE RAILWAY FROM THE STATION AT MANVEL, BRAZORIA COUNTY, 0.2 MILE WEST OF A SHELL-ROAD CROSSING, 5-1/2 FEET NORTHWEST OF MILE POLE 38, 39 FEET SOUTH OF THE SOUTH RAIL, 33 FEET NORTH OF THE CENTERLINE OF A DIRT ROAD, 6.7 FEET NORTH OF THE RIGHT-OF-WAY FENCE, 3 FEET WEST OF A WHITE WOODEN WITNESS POST AND SET IN THE TOP OF A CONCRETE POST ABOUT FLUSH WITH THE GROUND. ELEV.=52.00 (NAVD '88) 1991 ADJUSTMENT

RESERVE TABLE		
RESERVE	RESTRICTED TO	AREA
D	DETENTION, LANDSCAPE, OPEN SPACE, RECREATION & UTILITY PURPOSES	657,954 SQ. FT. / 15.10 ACRES

FINAL PLAT ELLWOOD DETENTION RESERVE "D"

BEING A SUBDIVISION OF 15.21 ACRES OUT OF THE
W. H. DENNIS SURVEY, A-512, AND BEING OUT OF LOTS
468, 469, 471, 472, 474 AND 475 OF THE EMIGRATION
LAND COMPANY SUBDIVISION
CITY OF IOWA COLONY,
BRAZORIA COUNTY, TEXAS

1 BLOCK 1 RESERVE

OWNER

KLLB AIV LLC, A DELAWARE LIMITED LIABILITY COMPANY
6900 E. CAMELBACK ROAD, SUITE 800
SCOTTSDALE, AZ 85251
(786) 753-8110

DEVELOPER

BEAZER HOMES, TEXAS L.P., A DELAWARE LIMITED PARTNERSHIP
13430 NORTHWEST FREEWAY, SUITE 900
HOUSTON, TX 77040
(281) 560-6600

MAY, 2026

ENGINEER/SURVEYOR



1001 MEADOWGLEN LN
HOUSTON, TEXAS 77042
713-784-4500
WWW.EHRA.TEAM
TYPE No. F-726
TPELS No. 10092300

