



**CITY OF IOWA COLONY**  
**Proposed Budget For**  
**Fiscal Year 2023-2024**

**THE PROPOSED ANNUAL BUDGET FOR THE FISCAL YEAR OF OCTOBER 1, 2023 TO SEPTEMBER 30, 2024. THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$239,429 OR 7.60% AND OF THAT AMOUNT, \$289,693 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**



## **Proposed Budget**

**Fiscal Year 2023 - 2024**

**Updated 8/14/2023**

Certified Values from Brazoria County Appraisal District &  
Tax Rate Calculation Worksheet from Brazoria County Tax Assessor-Collector



**To:** Mayor and City Council  
**From:** Robert Hemminger, City Manager  
**Date:** August 14, 2023  
**Subject:** Preliminary Fiscal Year 2023-24 Proposed Budget and Tax Rate

It is with great pleasure and honor that I present the proposed fiscal year 2023-24 budget and tax rate. This budget considers many factors, including, and most significantly, the will of the people as expressed through their elected officials. This budget is a balanced proposal between anticipated revenues and expenses, and is an extension of the on-going progress in Iowa Colony.

The proposed tax rate is **\$0.519209 per \$100** of appraised valuation. The debt portion of this year's proposed tax rate is \$0.258731, which results in \$0.260478 for Maintenance & Operations (M&O).

The overall proposed tax rate is the same as last year, but also includes an additional homestead exemption for those 65-years of age and older and for disabled homeowners. The additional exemption is now \$60,000 (formerly \$40,000). This tax rate will yield approximately \$703,000 (rounded) in ad valorem tax revenue after the City's contractual rebates to the TIRZ and MUD-31. The total anticipated revenue is \$7,847,650. This reflects a decrease of approximately 10.2% from last year's adopted budget; however, I will remind you of some accounting changes made in this year's budget which cause this.

As you are aware, last year's audit resulted in some recommended changes, and those have been incorporated into this budget. We have also initiated some accounting changes on the advice of legal counsel and other financial advisors. This budget is a solid product of staff dedication and effort. As Iowa Colony continues to grow, our city staff is dedicated to ensuring long-term success and sustainability of city services.

I am very proud of the commitment of our staff and the service they provide daily. The development of the annual budget is the time when this commitment and dedication shines the brightest. Our staff members participate in the process with a genuine selfless approach, and truly want to see the best for the city as a whole (rather than selfishly trying to get as much as they can for their respective departments, as is common in many cities). I see countless examples of this team spirit as we work through the budget process each year.

This year's budget continues our effort to ensure financial transparency and accountability. In addition, there are some significant hurdles that staff overcame with the development of

this budget. Finally, there are some areas where this budget will increase the service level of our staff to the community. Each of the changes mentioned in this paragraph are enumerated below:

- **Homestead Exemption for elderly and disabled** – The additional Homestead Exemption amount provided to those 65 and older and to disabled homeowners was increased from \$40,000 to \$60,000. This is a 50% increase in the exemption amount. There are approximately 420 homeowners who are either over the age of 65 or disabled, and this change will result in an additional \$20,000 exemption for each of those owners (\$8,400,000 total additional exemption). The elderly and disabled homeowner exemption offered by Iowa Colony provides a savings of over \$130,000 to those eligible homeowners. These savings are a direct result of our City Council’s dedication!
- **“Budget Neutral” New Positions** – Staff was able to identify several additional positions that will effectively be budget neutral or very close to neutral. Each of these positions will also represent a substantial increase in either internal or external service levels.
  - Public Works – We will be transitioning two of our mowing contracts to being in-house positions. These new positions will maintain city-owned properties, such as parks, as well as the roadside ditches and rights-of-way.
  - Police Communications – The Police Chief has included funding for additional 9-1-1 Dispatch personnel (telecommunicators) with the proposed Crime Control and Prevention District budget.
  - Finance – This last year’s audit made a few recommendations, one of which was an increase in the number of personnel in Finance. Having an additional Accountant will provide a second review to check calculations on a variety of transactions but will also allow for the separation of duties and the implementation of a more active management of the City’s accounts to maximize investment/interest income. It is anticipated that this will result in interest income that exceeds the cost of this position.
- **Employee Compensation and Benefits** – A 3% across the board cost-of-living adjustment (COLA) is included in the proposed budget for all positions. This will allow us to keep pace with inflation and not fall behind the market as we add positions and attempt to attract high quality applicants. The renewal quote for employee health insurance reflected an increase in premiums of 75% over the current rates. Several options were reviewed, and ultimately, a community rating option through the insurance marketplace will allow us to keep our current health plan (Blue Cross Blue Shield of Texas). This still represents an increase over last year’s rate, but nowhere near the 75% quoted by our current provider.

- **Government Center Master Plan Phase 2** – The proposed budget includes funding for Phase 2 of the Government Center Master Plan. This will build upon the Phase 1 Conceptual Plan as well as the Parks Master Plan, which should be completed in the next few months. This will allow costs of the government center projects to be identified and incorporated into our Capital Investments Plan (CIP) and to begin the development of infrastructure and park space within the future government center.
- **Accounting changes** – This proposed budget takes a slightly different approach than previous budgets in a couple areas. This is the result of guidance from the annual audit process, as well as additional recommendations made from external consultations.
  - TIRZ Tax Proceeds – In previous budgets, the TIRZ proceeds were identified within the Maintenance and Operations (M&O) Budget as both a revenue and an expense. The auditor has identified a more appropriate method for documenting these tax proceeds, and this primarily occurs within the TIRZ Budget, not in the City Budget. The “Cost of Service” contractual payment that the TIRZ makes back to the City is still reflected in the City’s M&O Budget, and is identified as “Other Revenue.” Reflecting the TIRZ tax revenue in their own budget and not in the City’s budget is the reason for what appeared to be a reduction in this year’s overall budget. The City’s budget now more accurately reflects our own operational costs and revenues.
  - Debt Calculations - One additional change in this year’s accounting methods is that the contractual rebates to MUDs will from now on be recognized as debt in the City’s budget, and we have included a correction to our debt schedule which resolves the error with our debt rate identified in the audit process. This is recognized as more accurately identifying the City’s indebtedness or other contractual obligations, as set in the Tax Code.

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

Respectfully submitted,



# **Mission Statement**

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

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

# Mayor and Council

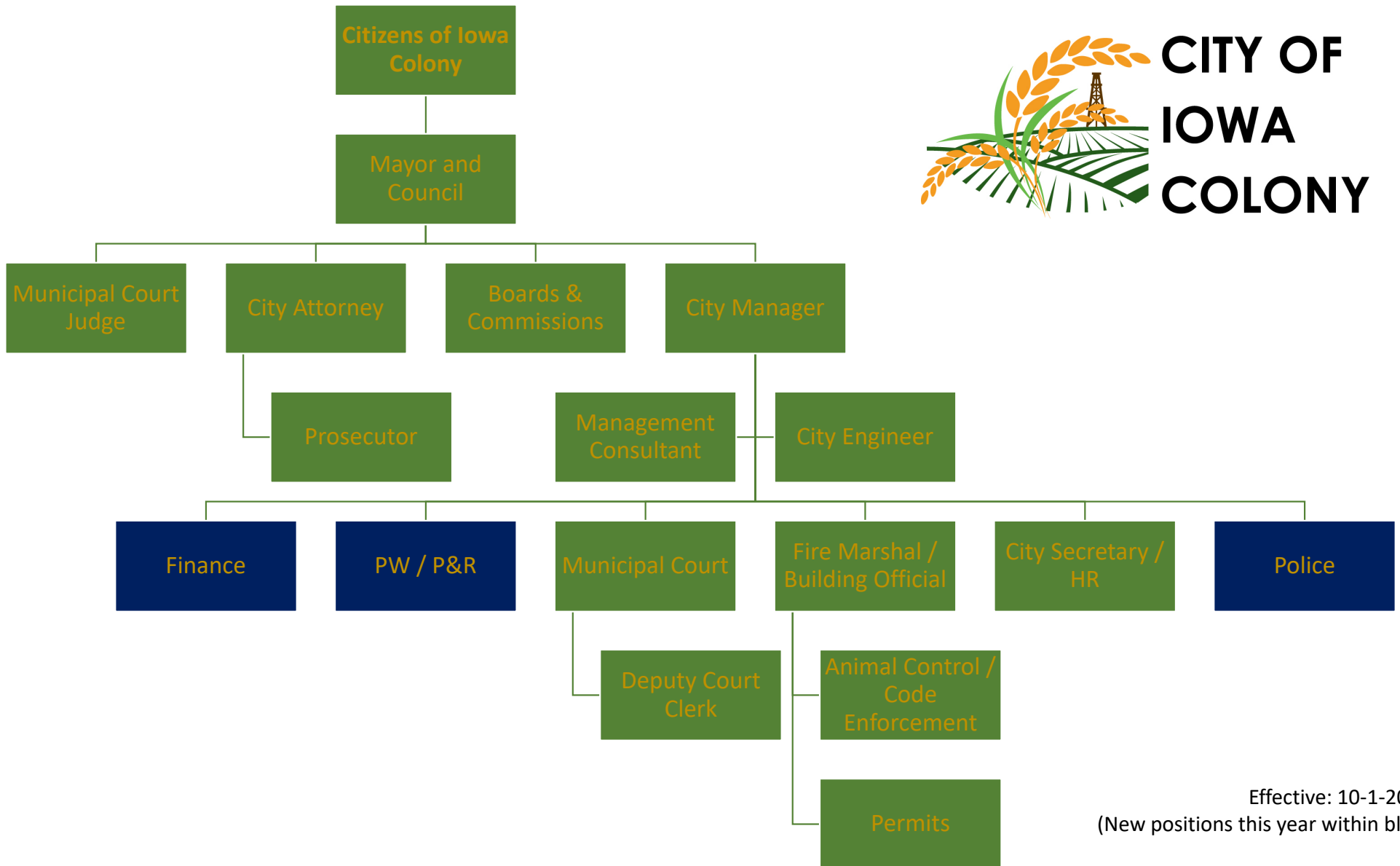


## Top Row (L to R):

Steven Byrum-Bratsen	Council District B
Timothy Varlack	Council District A
Arnetta Hicks-Murray	Council Position 2
McLean Barnett	Council Position 1

## Bottom Row (L to R):

Sydney Hargroder	Council District C
Wil Kennedy	Mayor
Marquette Greene-Scott	Council Position 3



Effective: 10-1-2023  
 (New positions this year within blue)



	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
<b>REVENUE</b>				
ADMIN	7,043,250.00	8,423,600.00	8,737,300.00	7,949,350.00
<b>TOTAL REVENUE</b>	<b>7,043,250.00</b>	<b>8,423,600.00</b>	<b>8,737,300.00</b>	<b>7,949,350.00</b>
<b>EXPENSE</b>				
ADMIN	660,377.96	748,360.00	852,435.00	1,189,250.00
FINANCE	128,533.81	136,730.00	143,570.00	246,620.00
POLICE DEPARTMENT	1,217,258.60	1,520,120.00	1,348,620.00	1,701,890.00
ANIMAL CONTROL/CODE ENFORCEMENT	77,864.06	88,120.00	86,420.00	98,120.00
EMERGENCY MANAGEMENT	11,000.00	11,000.00	900.00	11,000.00
MUNICIPAL COURT	216,099.58	243,350.00	238,380.00	267,080.00
PUBLIC WORKS	576,902.90	377,890.00	387,020.00	719,750.00
PARKS & REC	142,000.00	162,000.00	157,000.00	162,500.00
COMMUNITY DEVELOPMENT	2,953,743.21	3,136,540.00	3,487,840.00	982,330.00
FIRE MARSHAL	441,880.61	454,610.00	386,120.00	418,710.00
CAPITAL AND PLANNING PROJECTS	415,000.00	550,000.00	620,000.00	450,000.00
BOND	99,000.00	985,617.00	985,617.09	1,689,700.00
<b>TOTAL EXPENSE</b>	<b>6,939,660.73</b>	<b>8,414,337.00</b>	<b>8,693,922.09</b>	<b>7,936,950.00</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>103,589.27</b>	<b>9,263.00</b>	<b>43,377.91</b>	<b>12,400.00</b>

Account	Description	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
<b>REVENUE</b>					
<b>PROPERTY &amp; SALES TAX</b>					
4109	Mixed Beverage Tax	1,000.00	1,000.00	5,000.00	4,000.00
4110	City Sales Tax	360,000.00	420,000.00	550,000.00	540,000.00
4120	Property Tax	1,360,000.00	2,432,100.00	5,100,000.00	2,330,000.00
4121	Delinquent Property Tax	35,000.00	20,000.00	15,000.00	15,000.00
4130	Property Tax - TIF 70%	1,071,000.00	1,482,100.00		
4131	Delinquent Tax - TIF 70%	-	-		
4133	City Property DelinqTIF 30%	-	-		
4135	Property Tax MUD 31 - 70%	1,265,000.00	891,500.00		779,400.00
	<b>PROPERTY &amp; SALES TAX TOTALS</b>	<b>4,092,000.00</b>	<b>5,246,700.00</b>	<b>5,670,000.00</b>	<b>3,668,400.00</b>
<b>MISCELLANEOUS</b>					
4124	Accident Reports	-	-	250.00	150.00
4126	MUD 31 Pub. Safety Contr.	250,000.00			
4127	MUD 32 Pub. Safety Contr.	250,000.00	-		
4134	Intermodal Ship. Container	3,000.00	3,000.00	4,000.00	3,000.00
4910	Interest Income	250.00	100.00	110,000.00	125,000.00
4911	Other Revenue	-	312,000.00	320,000.00	1,323,300.00
4912	Donations & Sponsorships			40,000.00	30,000.00
	<b>MISCELLANEOUS TOTALS</b>	<b>503,250.00</b>	<b>315,100.00</b>	<b>474,250.00</b>	<b>1,481,450.00</b>
<b>FINES &amp; FORFEITURES</b>					
4125	Arrest Fees	-	5,000.00		
4701	Citations/Warrants (Net Retained Revenue)	300,000.00	250,000.00	215,000.00	225,000.00
4702	Delinquent Court Collection		-		
4703	Municipal Jury Funds		300.00	250.00	
4704	Local Truancy Prevention		6,000.00	11,000.00	
4705	Time Payment Reimbursement			500.00	500.00
4709	Court Costs	-	4,000.00	70,000.00	60,000.00
	<b>FINES &amp; FORFEITURES TOTALS</b>	<b>300,000.00</b>	<b>265,300.00</b>	<b>296,750.00</b>	<b>285,500.00</b>
<b>LICENSE &amp; PERMITS</b>					
4201	Building Construction Permits	1,375,000.00	1,600,000.00	950,000.00	1,200,000.00
4202	Trade Fees	50,000.00	100,000.00	100,000.00	100,000.00
4203	Reinspection Fees	30,000.00	30,000.00	10,000.00	25,000.00
4204	Signs	1,000.00	1,500.00	500.00	1,000.00
4205	PIP - Property Improvement Permits	2,000.00	5,000.00	1,600.00	2,000.00
4206	Dirt Work Permits	500.00	1,000.00	1,500.00	1,000.00
4207	Driveway Permits	1,500.00	1,500.00	200.00	1,500.00
4210	Culvert Permit	500.00	500.00	300.00	500.00
4211	Commercial Vehicle Permit	1,000.00	3,000.00	1,500.00	3,000.00
4212	Park Use Permit	1,000.00	1,000.00	1,200.00	1,000.00
4213	Mobile Food Unit Permit	1,000.00	1,000.00	3,000.00	1,000.00
4301	Preliminary Plat Fees	75,000.00	50,000.00	80,000.00	75,000.00
4302	Final Plat Fees	35,000.00	25,000.00	55,000.00	35,000.00
4303	Abbreviated Plat Fees	7,000.00	25,000.00	20,000.00	25,000.00
4305	Admin Fee- Early Plat Recording	150,000.00	100,000.00		80,000.00
4401	Infrastructure Plan Review Fee	75,000.00	100,000.00	200,000.00	200,000.00
4403	Civil Site Plan Review Fee	200,000.00	350,000.00	500,000.00	450,000.00
4501	Rezoning Fees	1,500.00	1,000.00	5,500.00	2,000.00
4503	Specific Use Permit	1,000.00	1,000.00		1,000.00
	<b>LICENSE &amp; PERMITS TOTALS</b>	<b>2,008,000.00</b>	<b>2,396,500.00</b>	<b>1,930,300.00</b>	<b>2,204,000.00</b>
<b>BUSINESS &amp; FRANCHISE</b>					
4601	Franchise Tax - Electric	110,000.00	175,000.00	233,000.00	250,000.00
4602	Franchise Tax - Gas		-		35,000.00
4603	Telecommunication Fee - Sales Tax	30,000.00	25,000.00	25,000.00	25,000.00
	<b>BUSINESS &amp; FRANCHISE TOTALS</b>	<b>140,000.00</b>	<b>200,000.00</b>	<b>258,000.00</b>	<b>310,000.00</b>
<b>GRANT INCOME</b>					
4803	State & Federal Grants			108,000.00	
	<b>GRANT INCOME TOTALS</b>	<b>-</b>	<b>-</b>	<b>108,000.00</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>7,043,250.00</b>	<b>8,423,600.00</b>	<b>8,737,300.00</b>	<b>7,949,350.00</b>

		2023 Estimated Certified Values	Percent Value to Total	2023 Proposed Rate	M&O Rate	I&S Rate
				0.519209	0.260478	0.258731
Total Value (7-23-20)	\$	1,133,939,619.00	100.00%			
MUD 31 (7-21-21)	\$	427,509,752.00	37.70%		\$ 334,070.66	\$ 1,106,100.26
TIRZ2 (7-21-21)	\$	535,033,007.00	47.18%		\$ 833,381.86	
Balance of City	\$	171,396,860.00	15.12%		\$ 446,451.11	\$ 443,456.81
<b>Total</b>				<b>Net to City:</b>	<b>\$ 780,521.77</b>	<b>\$ 1,549,557.07</b>

Does include 10% Homestead Exemption Reduction

Also includes Additional Homestead Exemption for Elderly and Disabled (\$60,000)

MUD 31 rebate is 70% of M&O Rate only, excluding debt service rate.

TIRZ2 rebate is 70% of entire tax rate.

Beginning FY23-24, TIRZ Cost of Service 30% in City Budget as Other Revenue

Account	Description	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
<b>EXPENSE</b>					
<b>10-10</b>	<b>ADMINISTRATION</b>				
5101	Salaries - Full-Time	213,889.92	258,260.00	329,000.00	536,380.00
5102	Salaries - Part-Time	25,000.00	35,000.00	-	35,000.00
5103	Salaries - Temp	10,000.00	10,000.00	-	10,000.00
5106	Social Security/Medicare	16,362.58	19,760.00	23,000.00	41,040.00
5107	TMRS	19,250.09	28,410.00	38,000.00	59,010.00
5108	Health & Life Insurance	14,800.00	17,600.00	22,000.00	48,000.00
5109	Worker's Comp	7,597.37	1,040.00	750.00	3,790.00
5110	Texas Workforce Commission	504.00	180.00	100.00	230.00
5111	Vehicle Allowance	7,200.00	7,200.00	7,200.00	7,200.00
5112	457(b) Reimbursement	10,500.00	10,500.00	10,400.00	10,500.00
5114	Benefits Admin Fees	144.00	150.00	100.00	360.00
5115	Longevity Pay	300.00	360.00	360.00	540.00
5121	Payroll Expense/Direct Deposit Fee	1,000.00		-	
5201	Legal	95,000.00	100,000.00	125,000.00	35,000.00
5202	Audit	30,000.00	30,000.00	45,000.00	50,000.00
5206	Professional Services	26,000.00	25,000.00	50,000.00	60,000.00
5210	Election Expenses	8,000.00	8,000.00	6,000.00	8,000.00
5211	Bank Fees	100.00	100.00	25.00	100.00
5212	Credit Card Processing Fees	2,500.00	2,500.00		1,000.00
5213	Legal Notices Expense	7,000.00	7,700.00	6,000.00	7,000.00
5215	BCAD Fee	21,500.00	25,000.00	24,000.00	28,000.00
5217	Professional Cleaning Services	17,000.00	11,000.00	10,000.00	25,000.00
5221	Website Administration	5,500.00	7,000.00	6,000.00	6,000.00
5223	Training & Travel	9,000.00	12,000.00	30,000.00	44,000.00
5224	Dues & Subscriptions	2,700.00	3,500.00	3,000.00	3,500.00
5225	Seminars & Meetings	3,000.00	4,000.00	6,000.00	7,000.00
5227	Legislative Affairs	2,000.00	4,000.00		2,000.00
5228	Tax Appraisal & Collection	100.00	500.00		500.00
5301	Office Supplies	14,000.00	14,000.00	8,000.00	14,000.00
5302	Janitorial Supplies		4,000.00	2,500.00	4,000.00
5309	Uniforms	1,930.00	2,000.00	1,200.00	2,000.00
5310	Postage	500.00	1,000.00	600.00	1,000.00
5311	Building Repairs & Maintenance	12,000.00	20,000.00	12,000.00	15,000.00
5312	Recognition, Awards & Acknowledgments	2,000.00	2,000.00	3,500.00	3,000.00
5314	Computer & Technology	15,000.00	10,000.00	12,000.00	12,000.00
5315	Computer Software/License	8,000.00	15,000.00	18,000.00	25,000.00
5317	Equipment & Other Rentals	6,500.00	6,500.00	4,500.00	6,000.00
5329	Mayor's Special Expense	1,500.00	1,500.00	1,000.00	2,000.00
5330	Miscellaneous	1,000.00	2,000.00	1,000.00	2,000.00
5401	Utilities - Electricity	7,000.00	7,000.00	12,000.00	20,000.00
5403	Utilities - Telephone	16,000.00	16,000.00	13,000.00	16,000.00
5404	Mobile Technology Expense		600.00	600.00	1,000.00
5405	Insurance - Liability & Property	8,000.00	8,000.00	8,000.00	12,000.00
5406	Insurance - Windstorm	10,000.00	10,000.00	12,500.00	25,000.00
5407	Insurance - Vehicles	1,000.00		100.00	100.00
<b>TOTAL EXPENSE</b>		<b>660,377.96</b>	<b>748,360.00</b>	<b>852,435.00</b>	<b>1,189,250.00</b>

Account	Description	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
<b>EXPENSE</b>					
<b>10-15</b>	<b>FINANCE</b>				
5101	Salaries - Full-Time	80,620.80	86,630.00	85,000.00	156,980.00
5106	Social Security/Medicare	6,167.49	6,630.00	6,200.00	12,010.00
5107	TMRS	7,255.87	9,530.00	9,000.00	17,270.00
5108	Health & Life Insurance	7,400.00	8,800.00	15,400.00	24,000.00
5109	Worker's Comp	2,863.65	350.00	400.00	640.00
5110	Texas Workforce Commission	252.00	90.00	100.00	90.00
5114	Benefits Admin Fees	144.00	80.00	100.00	150.00
5115	Longevity Pay	60.00	120.00	120.00	180.00
5117	Certificate/Education Pay			1,600.00	3,000.00
5223	Training & Travel	2,000.00	1,500.00	3,000.00	6,000.00
5224	Dues & Subscriptions	500.00	500.00	300.00	500.00
5301	Office Supplies	1,000.00	2,000.00	1,200.00	2,000.00
5309	Uniforms	70.00	300.00	150.00	300.00
5310	Postage	200.00	1,000.00	500.00	1,000.00
5314	Computer & Technology	-	3,200.00	2,500.00	4,000.00
5315	Computer Software/License	20,000.00	16,000.00	18,000.00	18,000.00
5317	Equipment & Other Rentals				500.00
<b>TOTAL EXPENSE</b>		128,533.81	136,730.00	143,570.00	246,620.00

Account	Description	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
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EXPENSE

10-20	POLICE DEPARTMENT				
5101	Salaries - Full-Time	750,925.02	968,690.00	829,400.00	1,017,420.00
5104	Salaries - Overtime	12,500.00	30,170.00	29,800.00	31,640.00
5106	Social Security/Medicare	57,445.76	74,110.00	65,800.00	77,840.00
5107	TMRS	67,583.25	106,560.00	92,100.00	111,920.00
5108	Health & Life Insurance	99,900.00	123,200.00	110,600.00	168,000.00
5109	Worker's Comp	33,341.07	50,600.00	33,400.00	50,810.00
5110	Texas Workforce Commission	3,528.00	1,260.00	200.00	630.00
5114	Benefits Admin Fees	1,008.00	1,010.00	300.00	1,010.00
5115	Longevity Pay	840.00	1,020.00	1,020.00	1,620.00
5117	Certification Pay	16,087.50	23,400.00	24,300.00	23,400.00
5206	Professional Services	7,000.00			
5222	Investigations	3,000.00			
5223	Training & Travel	5,000.00			
5224	Dues & Subscriptions	1,500.00			
5230	Radio Service	4,000.00			
5231	Recruiting and Hiring Expenses	1,500.00	1,000.00	1,000.00	1,000.00
5301	Office Supplies	3,000.00	3,000.00	1,500.00	3,000.00
5309	Uniforms	8,000.00	8,000.00	8,000.00	8,400.00
5310	Postage	100.00	100.00	200.00	200.00
5311	Building Repairs & Maintenance	2,000.00	500.00	500.00	
5313	Fuel Expense	30,000.00	40,000.00	38,000.00	40,000.00
5314	Computer & Technology	20,000.00			
5317	Equipment & Other Rentals				6,500.00
5319	Vehicle Repairs & Maintenance	10,000.00	10,000.00	35,000.00	15,000.00
5328	Small Tools & Minor Equipment	7,000.00			35,000.00
5330	Miscellaneous	2,000.00	500.00	500.00	500.00
5404	Mobile Technology Expense	6,000.00	6,000.00	6,000.00	6,000.00
5405	Insurance - Liability & Property	8,000.00	8,000.00	8,000.00	12,000.00
5407	Insurance - Vehicles	7,000.00	7,000.00	7,000.00	10,000.00
5410	Vehicle Replacement Fund	49,000.00	56,000.00	56,000.00	80,000.00
		-			
		-			
		-			
	TOTAL EXPENSE	1,217,258.60	1,520,120.00	1,348,620.00	1,701,890.00

Account	Description	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
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**EXPENSE**

<b>10-21</b>	<b>Animal Control</b>				
5101	Salaries - Full-Time	44,575.02	47,210.00	46,700.00	49,840.00
5104	Salaries - Overtime	1,000.00	1,740.00	1,400.00	1,840.00
5106	Social Security/Medicare	3,409.99	3,620.00	3,700.00	3,820.00
5107	TMRS	4,011.75	5,200.00	5,100.00	5,490.00
5108	Health & Life Insurance	7,400.00	8,800.00	8,800.00	12,000.00
5109	Worker's Comp	1,583.30	2,960.00	1,900.00	3,120.00
5110	Texas Workforce Commission	252.00	90.00	100.00	50.00
5114	Benefits Admin Fees	72.00	80.00	100.00	80.00
5115	Longevity Pay	60.00	120.00	120.00	180.00
5223	Training & Travel	1,500.00	2,500.00	2,500.00	4,000.00
5224	Dues & Subscriptions	300.00	300.00	300.00	300.00
5229	Contractual Services	2,500.00	1,500.00	1,200.00	1,500.00
5301	Office Supplies	200.00	300.00	200.00	200.00
5309	Uniforms	500.00	500.00	500.00	500.00
5310	Postage	200.00	200.00	100.00	200.00
5313	Fuel Expense	1,000.00	2,500.00	3,000.00	3,000.00
5319	Vehicle Repairs & Maintenance	1,000.00	1,000.00	1,000.00	1,000.00
5328	Small Tools & Minor Equipment	300.00	500.00	500.00	1,000.00
5404	Mobile Technology Expense		1,000.00	1,200.00	1,000.00
5407	Insurance - Vehicles	1,000.00	1,000.00	1,000.00	1,000.00
5410	Vehicle Replacement Fund	7,000.00	7,000.00	7,000.00	8,000.00
<b>TOTAL EXPENSE</b>		<b>77,864.06</b>	<b>88,120.00</b>	<b>86,420.00</b>	<b>98,120.00</b>

Account	Description	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
<b>10-22</b>	<b>Emergency Management</b>				
5206	Professional Services	-	-		
5214	Advertising/Printing Expense	2,000.00	2,000.00		2,000.00
5223	Training & Travel	1,000.00	1,000.00		1,000.00
5229	Contractual Services	5,000.00	5,000.00		5,000.00
5301	Office Supplies	2,000.00	2,000.00		2,000.00
5315	Computer Software/License	1,000.00	1,000.00	900.00	1,000.00
	TOTAL EXPENSE	11,000.00	11,000.00	900.00	11,000.00



Account	Description	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
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EXPENSES

10-25	MUNICIPAL COURT				
5101	Salaries - Full-Time	93,668.64	101,330.00	101,000.00	108,650.00
5104	Salaries - Overtime	2,000.00	1,390.00	900.00	1,470.00
5106	Social Security/Medicare	7,165.65	7,760.00	7,900.00	8,320.00
5107	TMRS	8,430.18	11,150.00	10,800.00	11,960.00
5108	Health & Life Insurance	14,800.00	17,600.00	16,900.00	24,000.00
5109	Worker's Comp	3,327.11	410.00	500.00	440.00
5110	Texas Workforce Commission	504.00	180.00	100.00	90.00
5114	Benefits Admin Fees	144.00	150.00	100.00	150.00
5115	Longevity Pay	60.00	180.00	180.00	300.00
5117	Certification Pay	1,200.00	2,400.00	2,100.00	2,400.00
5203	Attorney/Prosecutor Fees	50,000.00	60,000.00	55,000.00	60,000.00
5209	Judge Fees	20,000.00	25,000.00	30,000.00	35,000.00
5220	Interpreter Services	1,500.00	1,500.00	800.00	1,000.00
5223	Training & Travel	1,000.00	1,500.00	1,200.00	1,500.00
5301	Office Supplies	3,000.00	3,500.00	3,000.00	3,000.00
5308	Jury Trial Expense	1,500.00	1,750.00	1,600.00	1,500.00
5309	Uniforms	500.00	800.00	500.00	800.00
5310	Postage	500.00	750.00	800.00	1,000.00
5314	Computer Software/License	6,800.00	6,000.00	5,000.00	5,000.00
5317	Equipment & Other Rentals				500.00
	TOTAL EXPENSES	216,099.58	243,350.00	238,380.00	267,080.00

Account	Description	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
<b>EXPENSES</b>					
<b>10-30</b>	<b>PUBLIC WORKS</b>				
5101	Salaries - Full-Time	60,889.92	64,330.00	63,800.00	158,870.00
5104	Salaries - Overtime	4,000.00	3,550.00	4,700.00	9,620.00
5106	Social Security/Medicare	4,658.08	4,930.00	5,200.00	12,160.00
5107	TMRS	5,480.09	7,080.00	7,200.00	17,480.00
5108	Health & Life Insurance	7,400.00	8,800.00	8,200.00	42,000.00
5109	Worker's Comp	2,162.81	4,810.00	3,100.00	11,870.00
5110	Texas Workforce Commission	252.00	90.00	100.00	180.00
5114	Benefits Admin Fees	-	80.00	-	290.00
5115	Longevity Pay	60.00	120.00	120.00	180.00
5217	Professional Cleaning Services				5,000.00
5219	Roads, Bridges & Drainage	340,000.00	125,000.00	120,000.00	300,000.00
5223	Training & Travel		2,000.00	2,000.00	2,000.00
5229	Contractual Services	65,000.00	75,000.00	75,000.00	50,000.00
5301	Office Supplies	5,000.00	4,000.00	1,500.00	3,000.00
5309	Uniforms	1,000.00	1,000.00	500.00	2,000.00
5311	Building Repairs & Maintenance				8,000.00
5313	Fuel Expense	4,000.00	4,000.00	3,000.00	4,000.00
5317	Equipment & Other Rentals	15,000.00	12,000.00	38,000.00	12,000.00
5319	Vehicle Repairs & Maintenance	3,000.00	2,500.00	800.00	2,500.00
5321	Public Works Maintenance	20,000.00	25,000.00	24,000.00	25,000.00
5322	Special Road Work	15,000.00	10,000.00	10,000.00	10,000.00
5328	Small Tools & Minor Equipment	8,000.00	5,000.00	1,200.00	5,000.00
5331	Signs & Postings	8,000.00	10,000.00	10,000.00	10,000.00
5401	Utilities - Electricitiy				10,000.00
5404	Mobile Technology Expense		600.00	600.00	600.00
5407	Insurance - Vehicles	1,000.00	1,000.00	1,000.00	2,000.00
5410	Vehicle Replacement Fund	7,000.00	7,000.00	7,000.00	16,000.00
	<b>TOTAL EXPENSES</b>	<b>576,902.90</b>	<b>377,890.00</b>	<b>387,020.00</b>	<b>719,750.00</b>

Account	Description	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
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EXPENSES

<b>10-32</b>	<b>PARKS &amp; REC</b>				
5229	Contractual Services	33,000.00	72,000.00	68,000.00	72,000.00
5301	Office Supplies	2,500.00	2,000.00	2,500.00	2,500.00
5309	Uniforms	1,000.00	1,000.00	1,000.00	1,000.00
5317	Equipment & Other Rentals		6,000.00	5,000.00	6,000.00
5323	Park Improvements	35,000.00			
5324	Park Maintenance	70,000.00	80,000.00	80,000.00	80,000.00
5331	Signs & Postings	500.00	1,000.00	500.00	1,000.00
	TOTAL EXPENSES	142,000.00	162,000.00	157,000.00	162,500.00

Account	Description	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
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EXPENSES

10-35	COMMUNITY DEVELOPMENT				
5101	Salaries - Full-Time	43,492.80	46,040.00	46,100.00	48,630.00
5104	Salaries - Overtime	1,500.00	1,700.00	600.00	1,790.00
5106	Social Security/Medicare	3,327.20	3,530.00	3,600.00	3,730.00
5107	TMRS	3,914.35	5,070.00	4,900.00	5,350.00
5108	Health & Life Insurance	7,400.00	8,800.00	8,400.00	12,000.00
5109	Worker's Comp	1,544.86	190.00	200.00	200.00
5110	Texas Workforce Commission	252.00	90.00	100.00	50.00
5114	Benefits Admin Fees	72.00	80.00	100.00	80.00
5115	Longevity Pay	240.00	240.00	240.00	300.00
5117	Certification Pay			-	
5206	Professional Services	50,500.00	50,000.00	50,000.00	50,000.00
5208	Engineering Services	75,000.00	75,000.00	190,000.00	75,000.00
5223	Training & Travel				1,500.00
5232	Early Plat - Admin Fees		80,000.00	-	64,000.00
5233	Eng Svc: Permits/Inspections	200,000.00	300,000.00	450,000.00	350,000.00
5234	Eng Svc: Plan Review	95,000.00	100,000.00	180,000.00	100,000.00
5235	Eng Svc: Platting	120,000.00	75,000.00	110,000.00	75,000.00
5301	Office Supplies	1,000.00	1,500.00	700.00	1,000.00
5309	Uniforms	500.00	500.00	200.00	200.00
5315	Computer Software/License	14,000.00	15,000.00	15,000.00	15,000.00
5317	Equipment & Other Rentals				500.00
5411	TIF Fund/MUD 31 Payable	2,336,000.00	2,373,800.00	2,427,700.00	179,500.00
	<b>TOTAL EXPENSES</b>	<b>2,953,743.21</b>	<b>3,136,540.00</b>	<b>3,487,840.00</b>	<b>982,330.00</b>

Account	Description	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
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**EXPENSES**

<b>10-36</b>	<b>FIRE MARSHAL/BUILDING OFFICIAL</b>				
5101	Salaries - Full-Time	88,980.72	94,520.00	94,700.00	99,830.00
5106	Social Security/Medicare	6,807.03	7,240.00	6,900.00	7,640.00
5107	TMRS	8,008.26	10,400.00	9,900.00	10,990.00
5108	Health & Life Insurance	7,400.00	8,800.00	13,400.00	12,000.00
5109	Worker's Comp	3,160.60	4,660.00	3,700.00	5,900.00
5110	Texas Workforce Commission	252.00	90.00	100.00	50.00
5114	Benefits Admin Fees	72.00	80.00	-	80.00
5115	Longevity Pay	-	120.00	120.00	120.00
5207	Building Inspector	300,000.00	300,000.00	230,000.00	250,000.00
5223	Training & Travel	4,000.00	4,000.00	4,000.00	5,000.00
5224	Dues & Subscriptions	4,000.00	3,000.00	3,000.00	3,000.00
5301	Office Supplies	500.00	1,500.00	800.00	1,000.00
5303	Public Education & Training	3,000.00	2,000.00	2,000.00	3,000.00
5307	Investigation Supplies	1,000.00	1,000.00	500.00	1,000.00
5309	Uniforms	1,000.00	1,500.00	1,200.00	1,500.00
5310	Postage	200.00	200.00	100.00	100.00
5313	Fuel Expense	2,000.00	3,000.00	2,800.00	3,000.00
5319	Vehicle Repairs & Maintenance	1,500.00	1,500.00	2,000.00	2,500.00
5328	Small Tools & Minor Equipment	2,000.00	2,000.00	2,000.00	2,000.00
5404	Mobile Technology Expense		1,000.00	900.00	1,000.00
5407	Insurance - Vehicles	1,000.00	1,000.00	1,000.00	1,000.00
5410	Vehicle Replacement Fund	7,000.00	7,000.00	7,000.00	8,000.00
	<b>TOTAL EXPENSES</b>	<b>441,880.61</b>	<b>454,610.00</b>	<b>386,120.00</b>	<b>418,710.00</b>

Account	Description	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
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EXPENSES

<b>10-90</b>	<b>CAPITAL AND PLANNING PROJECTS</b>				
5610	Land Purchase and Improvement	-	150,000.00	120,000.00	250,000.00
5620	Building Purchase, Construction or Improvements	380,000.00	150,000.00	150,000.00	50,000.00
5630	Furniture & Equipment	-	100,000.00		
5640	Capital Assets	-	-	300,000.00	
5650	Vehicles & Machinery	-	-		
5660	Capital and Planning Contingency Reserves	35,000.00	150,000.00	50,000.00	150,000.00
			-		
	TOTAL EXPENSES	415,000.00	550,000.00	620,000.00	450,000.00

Account	Description	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
<b>REVENUE</b>					
<b>SALES TAX</b>					
4110	Sales Tax		210,000.00	230,000.00	216,000.00

<b>EXPENSE</b>					
<b>20-20</b>	<b>CRIME CONTROL</b>				
5101	Salaries - Full-Time				80,710.00
5104	Salaries - Overtime	5,000.00	17,000.00	5,000.00	8,000.00
5106	Social Security/Medicare				6,180.00
5107	TMRS				8,880.00
5108	Health & Life Insurance				24,000.00
5109	Worker's Comp				330.00
5110	Texas Workforce Commission				140.00
5114	Benefits Admin Fees				220.00
5206	Professional Services		10,000.00	10,000.00	7,500.00
5214	Advertising/Printing Expense		7,500.00	500.00	-
5222	Investigations		4,000.00	1,500.00	1,600.00
5223	Training & Travel		15,000.00	12,000.00	20,000.00
5230	Radio Service		5,100.00	5,040.00	5,400.00
5301	Office Supplies		2,500.00	2,500.00	2,000.00
5303	Public Education & Training		4,000.00	4,000.00	4,000.00
5307	Investigation Supplies		4,000.00	3,000.00	776.00
5309	Uniforms				5,000.00
5314	Computer & Technology		25,000.00	20,000.00	35,000.00
5315	Computer Software/License		16,000.00	15,000.00	18,500.00
5316	Equipment Repair/Parts		5,000.00	4,000.00	5,000.00
5317	Equipment & Other Rentals		4,000.00	3,500.00	12,000.00
5319	Vehicle Repairs & Maintenance		3,900.00	8,000.00	-
5328	Small Tools & Minor Equipment		11,000.00	8,000.00	5,000.00
5330	Miscellaneous		1,000.00	1,000.00	1,000.00
5630	Furniture & Equipment		250,000.00		-
5650	Vehicles & Machinery		75,000.00	75,000.00	75,000.00
<b>TOTAL EXPENSE</b>		<b>5,000.00</b>	<b>460,000.00</b>	<b>178,040.00</b>	<b>326,236.00</b>

**IOWA COLONY CRIME CONTROL AND PREVENTION DISTRICT**

**FY23/24 PROPOSED BUDGET**

**PROGRAM AREA BY ACTIVITY**

**COMMUNICATIONS DIVISION**

These funds will be utilized to provide funding, including salaries and benefits, for three Communication Operators for the Communications Division.

<b>GL Code</b>	<b>Description</b>	<b>Approved FY22/23</b>	<b>Proposed FY23/24</b>
20-20-5101	Salaries – Full-Time	-----	79,124.00
20-20-5104	Salaries – Overtime	-----	2,968.00
20-20-5106	Social Security/Medicare	-----	6,281.00
20-20-5107	TMRS	-----	9,031.00
20-20-5108	Health & Life Insurance	-----	19,200.00
20-20-5109	Worker’s Comp	-----	4,216.00
20-20-5110	Texas Workforce Commission	-----	270.00
20-20-5114	Benefits Admin Fees	-----	134.00
20-20-5115	Longevity Pay	-----	0.00
20-20-5117	Certification Pay	-----	0.00

**OVERTIME**

Funds allocated will provide for patrols in neighborhoods identified as needing special attention by law enforcement. These patrols will focus on reducing the crime rate and improving the quality of life for citizens in the affected areas. Funds allocated will also provide for necessary overtime during community relations projects and events.

<b>GL Code</b>	<b>Description</b>	<b>Approved FY22/23</b>	<b>Proposed FY23/24</b>
20-20-5104	Salaries - Overtime	17,000.00	5,000.00

**COMMUNITY RELATIONS**

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

<b>GL Code</b>	<b>Description</b>	<b>Approved FY22/23</b>	<b>Proposed FY23/24</b>
20-20-5303	Public Education & Training Materials	4,000.00	4,000.00
20-20-5301	Office Supplies	2,500.00	2,000.00
20-20-5214	Advertising & Printing Expense	7,500.00	-----
20-20-5330	Miscellaneous	1,000.00	1,000.00



## TECHNOLOGY

Funds will be used to upgrade and enhance technology within the department. This includes upgrades to computers and servers, new computer programs, and various other needs. Funds will also be used to pay for current software licenses, updates, and other technical fees for programs utilized by the police department.

GL Code	Description	Approved FY22/23	Proposed FY23/24
20-20-5314	Computer & Technology Equipment	25,000.00	25,000.00
20-20-5315	Computer Software & License	16,000.00	18,500.00
20-20-5230	Radio Service	5,100.00	5,400.00
20-20-5328	Small Tools & Minor Equipment	11,000.00	5,000.00

## INVESTIGATIONS

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

GL Code	Description	Approved FY22/23	Proposed FY23/24
20-20-5222	Investigations	4,000.00	1,600.00
20-20-5307	Investigation Supplies	4,000.00	776.00

## TRAINING

The department will utilize these funds to pay tuition, per-diem, and travel-related expenses for officers to attend specialized training in various topics.

GL Code	Description	Approved FY22/23	Proposed FY23/24
20-20-5223	Training & Travel	15,000.00	10,000.00

## PATROL EQUIPMENT

These funds will purchase upgrades to equipment and new equipment, as well as maintain existing equipment for patrol officers. Items include but are not limited to, window tint meters, portable breath testers, speed lidars, and other equipment for use by officers in the field.

GL Code	Description	Approved FY22/23	Proposed FY23/24
20-20-5316	Equipment Repair/Parts	5,000.00	5,000.00
20-20-5317	Equipment & Other Rentals	4,000.00	4,000.00
20-20-5319	Vehicle Repairs & Maintenance	3,900.00	-----

**PROFESSIONAL SERVICES**

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

<b>GL Code</b>	<b>Description</b>	<b>Approved FY22/23</b>	<b>Proposed FY23/24</b>
20-20-5206	Professional Services	10,000.00	7,500.00

**ONE-TIME PROJECTS**

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

<b>GL Code</b>	<b>Description</b>	<b>Approved FY22/23</b>	<b>Proposed FY23/24</b>
20-20-5223	Training & Travel*	-----	10,000.00
20-20-5314	Computer & Technology Equipment*	-----	10,000.00
20-20-5317	Equipment & Other Rentals*	-----	8,000.00
20-20-5650	Vehicles & Machinery*	75,000.00	75,000.00
20-90-5630	Furniture & Equipment*	250,000.00	-----
20-20-5309	Uniforms*	-----	5,000.00

\*One-time expenditures from the fund balance.  
Fund Balance September 30, 2022 - \$368,320.00  
Proposed Expenditures this budget - \$108,000.00  
Remaining Balance - \$260,320.00

Account	Description	Adopted Budget (FY 21-22)	Adopted Budget (FY 22-23)	Estimate	Proposed Budget FY 2023-24
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EXPENSES

<b>30-10</b>	<b>Debt Service - CIP</b>		-		
5501	Debt Principal	75,000.00	75,000.00	440,000.00	989,700.00
5502	Bond Principal	-	365,000.00		
5510	Bond Issuance Cost	-			
5511	Interest on Bonds	-	523,177.00	195,052.09	
5513	Interest on Debt	24,000.00	22,440.00	350,565.00	
	MUD 55 Debt Adjustment				100,000.00
	MUD 31 Rebate Payment				600,000.00
		-			
	<b>TOTAL EXPENSES</b>	<b>99,000.00</b>	<b>985,617.00</b>	<b>985,617.09</b>	<b>1,689,700.00</b>



# Assignment of Funds

The following items are carried forward into “Assigned Funds” as part of the FY 23-24 budget:

## **Public Works Equipment - \$300,000**

Purchase of equipment for Public Works Department (Vehicle & Trailer, Tractor, Mower)

## **Public Works Roadwork - \$250,000**

This is a continuation of Public Works Roadwork as the County “catches up” on projects previously identified in the Interlocal Agreement for repairs.

## **Unified Development Code Update Project - \$50,000**

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