

City of Ingram



Fiscal Year 2022-2023 Annual Budget

Ingram City Hall
230 Hwy 39
Ingram, TX 78025

Presented to City Secretary by Finance Officer

A handwritten signature in blue ink, consisting of two large, stylized 'D' characters followed by a horizontal line.

Dawn Tarr, Finance Officer

A handwritten signature in blue ink that reads "Ruby Nix" in a cursive style.

Ruby Nix, City Secretary

Final Approval:

A large, highly stylized handwritten signature in blue ink, written over a horizontal line.

Mayor

A handwritten date "4/4/2023" in blue ink, written over a horizontal line.

Date



City of Ingram



Fiscal Year 2022-2023 Annual Budget

Ingram City Hall
230 Hwy 39
Ingram, TX 78025

Presented to City Secretary by Finance Officer

Dawn Tarr, Finance Officer

Ruby Nix, City Secretary

Final Approval:

Mayor

4/4/2023

Date

Filed 6th Day of April A.D. 20 23
JACKIE DOWDY, KERR CO. CLERK TIME 3:00 pm
By: [Signature] Deputy

Budget Summary

		Budgeted Totals	
		FY 2022	FY 2023
General Fund:			
Revenues	\$	1,457,662.01	\$ 1,573,890.03
Expenditures			
Administration	\$	109,687.00	\$ 84,616.00
Finance	\$	82,333.00	\$ 78,186.00
Muni Court	\$	92,546.00	\$ 75,029.00
Public Works	\$	298,033.00	\$ 302,420.00
Police	\$	680,740.00	\$ 656,580.00
Non-Departmental	\$	168,533.00	\$ 207,410.00
	\$	1,431,872.00	\$ 1,404,241.00
General Budget Balance	\$	25,790.01	\$ 169,649.03
Debt Service			
Revenues	\$	150,620.59	\$ 169,139.77
Expenditures	\$	151,621.00	\$ 149,453.34
Debt Service Budget Balance	\$	(1,000.41)	\$ 19,686.43
HOT Fund			
Revenues	\$	20,000.00	\$ 21,000.00
Expenditures	\$	25,000.00	\$ 21,000.00
HOT Budget Balance	\$	(5,000.00)	\$ -
Enterprise Fund:			
Wastewater Revenues	\$	497,500.00	\$ 399,000.00
Wastewater Expenditures	\$	512,710.00	\$ 794,503.49
Wastewater Budget Balance	\$	(15,210.00)	\$ (395,503.49)
EDS			
Revenues	\$	52,719.00	\$ 25,000.00
Expenditures	\$	-	\$ 25,000.00
EDS Budget Balance	\$	52,719.00	\$ -

Budget Summary

		Budgeted Totals	
		FY 2022	FY 2023
General Fund:			
Revenues		\$ 1,457,662.01	\$ 1,573,890.03
Expenditures			
	Administration	\$ 109,687.00	\$ 84,616.00
	Finance	\$ 82,333.00	\$ 78,186.00
	Muni Court	\$ 92,546.00	\$ 75,029.00
	Public Works	\$ 298,033.00	\$ 302,420.00
	Police	\$ 680,740.00	\$ 656,580.00
	Non-Departmental	\$ 168,533.00	\$ 207,410.00
		\$ 1,431,872.00	\$ 1,404,241.00
General Budget Balance		\$ 25,790.01	\$ 169,649.03
Debt Service			
Revenues		\$ 150,620.59	\$ 169,139.77
Expenditures		\$ 151,621.00	\$ 149,453.34
Debt Service Budget Balance		\$ (1,000.41)	\$ 19,686.43
HOT Fund			
Revenues		\$ 20,000.00	\$ 21,000.00
Expenditures		\$ 25,000.00	\$ 21,000.00
HOT Budget Balance		\$ (5,000.00)	\$ -
Enterprise Fund:			
Wastewater Revenues		\$ 497,500.00	\$ 399,000.00
Wastewater Expenditures		\$ 512,710.00	\$ 794,503.49
Wastewater Budget Balance		\$ (15,210.00)	\$ (395,503.49)
EDS			
Revenues		\$ 52,719.00	\$ 25,000.00
Expenditures		\$ -	\$ 25,000.00
EDS Budget Balance		\$ 52,719.00	\$ -

GENERAL FUND

Account Number/Description	FY 20 Budget	FY 20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budgeted Amt	FY 2023 PROPOSED
10-General Fund						
Revenues						
10-30-001 Beginning Fund Balance	\$ 275,000.00	\$ 275,000.00	\$ -		\$ -	\$ -
Property Taxes:						
10-30-100 Current Property Taxes	\$ 394,000.00	\$ 390,628.98	\$ 433,352.00	\$ 422,209.06	\$ 439,000.00	\$ 439,097.42
10-30-110 Delinquent Property Taxes	\$ -	\$ 8,291.85	\$ -	\$ 17,501.38	\$ -	\$ 10,000.00
10-30-120 Penalty & Interest	\$ -	\$ 6,509.69	\$ -	\$ 10,368.47	\$ -	\$ 8,000.00
Total Property Taxes	\$ 394,000.00	\$ 405,430.52	\$ 433,352.00	\$ 450,078.91	\$ 439,000.00	\$ 457,097.42
Sales Taxes:						
10-31-100 Sales Tax	\$ 525,000.00	\$ 600,597.25	\$ 560,000.00	\$ 693,972.78	\$ 660,000.00	\$ 749,490.60
10-31-101 Cable	\$ 4,800.00	\$ 3,805.38	\$ 4,800.00	\$ 2,513.20	\$ 4,800.00	\$ 2,500.00
10-31-102 Electric	\$ 62,000.00	\$ 66,284.98	\$ 62,000.00	\$ 68,177.65	\$ 62,000.00	\$ 65,000.00
10-31-103 Telephone	\$ 9,800.00	\$ 8,642.33	\$ 9,800.00	\$ 7,909.57	\$ 9,800.00	\$ 8,000.00
10-31-104 Water	\$ 8,000.00	\$ 9,072.25	\$ 8,000.00	\$ 9,780.09	\$ 8,000.00	\$ 9,500.00
10-31-110 Other	\$ -	\$ 47.81	\$ -	\$ 17.08	\$ -	\$ -
10-31-120 Mixed Beverage Tax	\$ 5,000.00	\$ 7,700.24	\$ 5,000.00	\$ 9,793.34	\$ 5,000.00	\$ 8,000.00
Total Sales Taxes	\$ 614,600.00	\$ 696,150.24	\$ 649,600.00	\$ 792,163.71	\$ 749,600.00	\$ 842,490.60
Licenses & Permits:						
10-32-100 Alcoholic Beverage Permits	\$ 1,500.00	\$ 1,497.50	\$ 1,500.00	\$ 1,610.00	\$ 1,500.00	\$ 1,500.00
10-32-110 Building Permits	\$ 2,500.00	\$ 12,091.17	\$ 2,500.00	\$ 12,790.92	\$ 2,500.00	\$ 5,000.00
10-32-120 Business Registrations	\$ 1,100.00	\$ 1,370.00	\$ 1,100.00	\$ 1,300.00	\$ 1,100.00	\$ 1,100.00
10-32-130 Sign Permits	\$ 500.00	\$ 435.00	\$ 500.00	\$ 645.00	\$ 500.00	\$ 500.00
Total Licenses & Permits	\$ 5,600.00	\$ 15,393.67	\$ 5,600.00	\$ 16,345.92	\$ 5,600.00	\$ 8,100.00
Intergovernmental Revenue:						
10-33-200 LEOSE	\$ 1,000.00	\$ 1,017.45	\$ 1,000.00	\$ 1,335.22	\$ -	\$ 1,000.00
Total Intergovernmental Revenue	\$ 1,000.00	\$ 1,017.45	\$ 1,000.00	\$ 1,335.22	\$ -	\$ 1,000.00
Fines and Fees						
10-34-100 Municipal Court	\$ 26,000.00	\$ 25,845.89	\$ 26,000.00	\$ 35,004.05	\$ 26,000.00	\$ 26,000.00
10-34-120 Court Security Fees	\$ 400.00	\$ 606.91	\$ 400.00	\$ 1,301.07	\$ 400.00	\$ 600.00
10-34-130 Court Technology Fees	\$ 400.00	\$ (310.67)	\$ 400.00	\$ 1,104.78	\$ 400.00	\$ 400.00
10-34-140 Truancy Prevention Fund		\$ 266.79		\$ 1,243.44		\$ 200.00
10-34-160 Municipal Jury Fund	\$ -	\$ 5.33	\$ -	\$ 24.83	\$ -	\$ -
10-34-170 Time Payment Reimbursement Fee	\$ -	\$ 30.00	\$ -	\$ 186.10	\$ -	\$ -
10-34-180 Child Safety Fund		\$ -		\$ 1,310.62		\$ -
Total Fines and Fees	\$ 26,800.00	\$ 26,444.25	\$ 26,800.00	\$ 40,174.89	\$ 26,800.00	\$ 27,200.00
Services & Fees:						
10-35-100 Park Fees & Concessions	\$ 3,000.00	\$ 1,575.00	\$ 3,000.00	\$ 4,175.00	\$ 4,000.00	\$ 3,000.00
10-35-110 Copies & Reports	\$ 160.00	\$ 467.60	\$ 160.00	\$ 418.10	\$ 160.00	\$ 400.00
Total Service Fees	\$ 3,160.00	\$ 2,042.60	\$ 3,160.00	\$ 4,593.10	\$ 4,160.00	\$ 3,400.00
Interest Revenue:						
10-36-100 Interest on Investments	\$ 200.00	\$ 299.67	\$ 200.00	\$ 260.83	\$ 200.00	\$ 200.00
10-36-115 Interest-CDS	\$ -	\$ 4,073.82	\$ -	\$ 1,502.50	\$ -	\$ 1,000.00
10-36-121 Interest-Muni Court		\$ 5.51		\$ 8.45		\$ -
Total Interest Revenue	\$ 200.00	\$ 4,379.00	\$ 200.00	\$ 1,771.78	\$ 200.00	\$ 1,200.00
Miscellaneous Revenue:						
10-37-130 Other Misc Revenues	\$ 3,000.00	\$ 1,128.54	\$ 3,000.00	\$ 9,325.42	\$ 3,000.00	\$ 3,000.00
10-37-140 Street Lights	\$ 5,854.00	\$ -	\$ 3,838.00	\$ -	\$ 100.00	\$ -
10-37-170 CLFRF	\$ -	\$ -	\$ -	\$ 229,202.01	\$ 229,202.01	\$ 229,202.01
Total Miscellaneous Revenue	\$ 8,854.00	\$ 1,128.54	\$ 6,838.00	\$ 238,527.43	\$ 232,302.01	\$ 232,202.01
Donations:						
10-39-100 City Event Donations	\$ -	\$ 1,575.00	\$ -	\$ 225.00	\$ -	\$ 200.00
10-39-110 Police Donations	\$ -	\$ 1,618.12	\$ -	\$ 1,406.00	\$ -	\$ 1,000.00
10-39-131 Interest-Police Forfeiture	\$ -	\$ 0.39	\$ -	\$ 0.12	\$ -	\$ -
10-39-132 Police Grants	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -
10-39-134 City Grants	\$ 61,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
Total Donations	\$ 61,500.00	\$ 28,193.51	\$ -	\$ 1,631.12	\$ -	\$ 1,200.00

Account Number/Description	FY 20 Budget	FY 20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budgeted Amt	FY 2023 PROPOSED
10-General Fund						
Expenditures						
40-Administration:						
10-40-110 Salaries and Wages	\$ 99,637.00	\$ 99,636.68	\$ 60,046.00	\$ 70,955.66	\$ 70,658.00	\$ 60,000.00
10-40-130 FICA/Medicare	\$ 7,622.00	\$ 7,635.33	\$ 5,420.00	\$ 5,444.84	\$ 5,404.00	\$ 6,500.00
10-40-135 TMRS	\$ 3,596.00	\$ 3,406.65	\$ 3,685.00	\$ 4,921.98	\$ 4,996.00	\$ 5,300.00
10-40-142 Employee Health Insurance	\$ 7,943.00	\$ 8,027.28	\$ 7,937.00	\$ 8,969.58	\$ 12,609.00	\$ 4,380.00
10-40-145 Worker's Compensation	\$ -	\$ 34.17	\$ -	\$ -	\$ -	\$ -
10-40-146 Unemployment Insurance	\$ 522.00	\$ 287.98	\$ 522.00	\$ 330.27	\$ 392.00	\$ 136.00
10-40-150 Longevity	\$ 564.00	\$ 564.00	\$ 612.00	\$ 612.00	\$ 708.00	\$ -
10-40-190 Car Allowance	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ -
10-40-210 Election	\$ 10,800.00	\$ 1,581.57	\$ 10,000.00	\$ 9,823.15	\$ 10,000.00	\$ -
10-40-220 Advertising	\$ 1,000.00	\$ 918.75	\$ 1,000.00	\$ 1,554.50	\$ 1,000.00	\$ 1,800.00
10-40-230 Postage and Shipping	\$ 450.00	\$ 200.00	\$ -	\$ -	\$ -	\$ -
10-40-310 Office	\$ 1,000.00	\$ 1,589.67	\$ 1,200.00	\$ 1,109.88	\$ 1,200.00	\$ -
10-40-370 Interest Expense				\$ -	\$ -	\$ -
10-40-400 Vehicle Maintenance				\$ -	\$ -	\$ 1,500.00
10-40-500 Dues and Membership	\$ 1,500.00	\$ 1,603.50	\$ 1,500.00	\$ 1,482.89	\$ 1,500.00	\$ 1,500.00
10-40-510 Education & Training Materials	\$ 100.00	\$ 215.00	\$ 200.00	\$ 30.00	\$ 200.00	\$ 1,500.00
10-40-520 Mtgs, Seminars & Conferences	\$ 100.00	\$ 100.00	\$ 300.00	\$ 280.00	\$ 300.00	\$ 1,500.00
10-40-530 Transportation	\$ 200.00	\$ 50.00	\$ 300.00	\$ -	\$ 300.00	\$ 500.00
Total - Administration	\$ 135,454.00	\$ 126,270.58	\$ 93,142.00	\$ 105,934.75	\$ 109,687.00	\$ 84,616.00
41-Finance:						
10-41-110 Salaries and Wages	\$ 36,607.00	\$ 36,608.00	\$ 37,522.00	\$ 37,523.20	\$ 39,107.00	\$ 45,000.00
10-41-120 Overtime				\$ 54.12		\$ -
10-41-130 FICA/Medicare	\$ 2,800.00	\$ 2,851.00	\$ 2,870.00	\$ 2,928.76	\$ 2,991.00	\$ 3,200.00
10-41-135 TMRS	\$ 3,027.00	\$ 2,860.05	\$ 3,103.00	\$ 3,066.69	\$ 2,765.00	\$ 3,200.00
10-41-142 Employee Health Insurance	\$ 7,943.00	\$ 7,971.12	\$ 7,937.00	\$ 7,964.64	\$ 8,406.00	\$ 8,000.00
10-41-145 Worker's Compensation	\$ -	\$ 34.17	\$ -	\$ -	\$ -	\$ -
10-41-146 Unemployment Insurance	\$ 261.00	\$ 144.01	\$ 261.00	\$ 144.00	\$ 261.00	\$ 136.00
10-41-150 Longevity	\$ 240.00	\$ 240.00	\$ 288.00	\$ 288.00	\$ 336.00	\$ -
10-41-190 Car Allowance	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ -
10-41-200 Financial and Accounting	\$ 11,000.00	\$ 11,000.00	\$ 19,000.00	\$ 24,066.88	\$ 20,000.00	\$ 15,000.00
10-41-201 QuickBooks Software	\$ 5,387.00	\$ 3,448.50	\$ 5,387.00	\$ 3,762.00	\$ 5,387.00	\$ -
10-41-220 Postage and Shipping	\$ 400.00	\$ 200.00	\$ -	\$ -	\$ -	\$ -
10-41-300 Office	\$ 1,200.00	\$ 1,080.73	\$ 1,200.00	\$ 722.04	\$ 1,200.00	\$ -
10-41-500 Dues & Membership	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 150.00
10-41-515 Training and Education	\$ 800.00	\$ 230.00	\$ 800.00	\$ 30.00	\$ 800.00	\$ 1,500.00
10-41-520 Mtgs, Seminars & Conferences				\$ -	\$ -	\$ 1,500.00
10-41-530 Transportation, Lodging and Meal	\$ 500.00	\$ 245.72	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
Total - Finance	\$ 70,745.00	\$ 67,493.30	\$ 79,448.00	\$ 81,130.33	\$ 82,333.00	\$ 78,186.00
42-Muni Court:						
10-42-110 Salaries and Wages	\$ 17,661.00	\$ 17,659.21	\$ 36,205.00	\$ 36,212.82	\$ 38,705.00	\$ 40,253.00
10-42-130 FICA/Medicare	\$ 1,351.00	\$ 1,352.32	\$ 2,770.00	\$ 2,787.74	\$ 2,961.00	\$ 3,000.00
10-42-135 TMRS	\$ 1,461.00	\$ 1,362.50	\$ 2,994.00	\$ 2,918.94	\$ 2,736.00	\$ 3,000.00
10-42-142 Employee Health Insurance	\$ 3,972.00	\$ 3,985.67	\$ 7,937.00	\$ 7,964.64	\$ 8,406.00	\$ 8,000.00
10-42-145 Worker's Compensation	\$ -	\$ 34.17	\$ -	\$ -	\$ -	\$ -
10-42-146 Unemployment Insurance	\$ 131.00	\$ 72.02	\$ 262.00	\$ 143.97	\$ 262.00	\$ 136.00
10-42-150 Longevity	\$ 90.00	\$ 90.00	\$ 228.00	\$ 228.00	\$ 276.00	\$ -
10-42-200 Judge	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00	\$ 6,600.00	\$ 14,000.00	\$ 10,000.00
10-42-205 ALT Judge	\$ 10,000.00	\$ 1,400.00	\$ 10,000.00	\$ -	\$ -	\$ 1,000.00
10-42-220 FAST COURT	\$ 2,700.00	\$ 2,500.00	\$ 2,700.00	\$ 2,625.00	\$ 2,700.00	\$ 2,000.00
10-42-210 Prosecutor	\$ 15,000.00	\$ 16,071.50	\$ 20,000.00	\$ 5,481.00	\$ 20,000.00	\$ 5,000.00
10-42-230 Postage	\$ 200.00	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00
10-42-300 Office	\$ 1,000.00	\$ 1,645.62	\$ 1,500.00	\$ 1,063.61	\$ 1,500.00	\$ 1,500.00
10-42-530 Schools and Seminars	\$ 350.00	\$ 200.00	\$ 500.00	\$ 230.00	\$ 500.00	\$ 300.00
10-42-600 Collection Costs	\$ -	\$ 122.17	\$ -	\$ 567.51	\$ -	\$ 140.00
10-42-540 Transportation, Lodging and Meal	\$ 400.00	\$ 464.96	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
Total - Muni Court	\$ 61,516.00	\$ 54,360.14	\$ 92,796.00	\$ 66,823.23	\$ 92,546.00	\$ 75,029.00

61-Public Works:

10-61-110 Salaries and Wages	\$ 31,500.00	\$ 30,992.14	\$ 79,184.00	\$ 47,912.84	\$ 82,244.00	\$ 83,000.00
10-61-112 Part-Time	\$ 25,200.00	\$ 23,962.50	\$ 25,590.00	\$ 25,191.95	\$ 26,094.00	\$ 26,094.00
10-61-120 Overtime	\$ 1,500.00	\$ 2,119.16	\$ 2,000.00	\$ 3,528.91	\$ 2,000.00	\$ 2,000.00
10-61-130 FICA/Medicare	\$ 4,415.00	\$ 4,398.38	\$ 8,131.00	\$ 5,934.27	\$ 6,292.00	\$ 6,300.00
10-61-135 TMRS	\$ 2,688.00	\$ 2,565.85	\$ 6,673.00	\$ 4,195.76	\$ 5,815.00	\$ 6,100.00
10-61-142 Employee Health Insurance	\$ 7,943.00	\$ 8,235.00	\$ 20,138.00	\$ 11,979.48	\$ 29,421.00	\$ 24,280.00
10-61-145 Workers Compensation	\$ -	\$ 34.17	\$ -	\$ -	\$ -	\$ -
10-61-146 Unemployment Insurance	\$ 262.00	\$ 421.44	\$ 524.00	\$ 555.44	\$ 524.00	\$ 136.00
10-61-150 Longevity	\$ 420.00	\$ 420.00	\$ 936.00	\$ 936.00	\$ 1,060.00	\$ 1,060.00
10-61-220 Engineering/Survey	\$ 15,000.00	\$ 1,782.50	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 5,000.00
10-61-230 Utilities	\$ 5,000.00	\$ 3,661.54	\$ 5,000.00	\$ 3,567.52	\$ 5,000.00	\$ 4,000.00
10-61-300 Office	\$ 200.00	\$ -	\$ 200.00	\$ 71.98	\$ 200.00	\$ 200.00
10-61-305 Buildings & Structures	\$ 1,500.00	\$ 721.37	\$ 1,500.00	\$ 5,669.65	\$ 1,500.00	\$ 800.00
10-61-310 Fuel and Oil	\$ 3,000.00	\$ 1,690.72	\$ 3,000.00	\$ 2,990.35	\$ 3,000.00	\$ 3,000.00
10-61-325 Janitorial	\$ 800.00	\$ 305.16	\$ 800.00	\$ 721.73	\$ 800.00	\$ 600.00
10-61-330 Grounds and Landscaping	\$ 1,000.00	\$ 92.40	\$ 1,000.00	\$ 11.98	\$ 1,000.00	\$ 800.00
10-61-340 Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 800.00
10-61-350 Water	\$ 900.00	\$ 424.24	\$ 900.00	\$ 191.36	\$ 900.00	\$ 450.00
10-61-360 Safety and Regulatory	\$ 200.00	\$ 99.09	\$ 200.00	\$ 182.99	\$ 200.00	\$ 200.00
10-61-370 Uniforms and Apparel	\$ -	\$ -	\$ 300.00	\$ 1,811.27	\$ 3,000.00	\$ 3,000.00
10-61-380 Minor Tools and Equipment	\$ 1,000.00	\$ 1,036.78	\$ 1,000.00	\$ 1,536.20	\$ 1,000.00	\$ 1,000.00
10-61-400 Motor Vehicle Maint and Repairs	\$ 5,700.00	\$ 903.33	\$ 5,700.00	\$ 4,021.12	\$ 5,700.00	\$ 4,000.00
10-61-410 Grounds and Landscaping Maintenance	\$ 1,500.00	\$ 79.10	\$ 1,500.00	\$ 47.71	\$ 1,500.00	\$ 100.00
10-61-420 Building & Structures	\$ -	\$ 130.05	\$ -	\$ -	\$ -	\$ 100.00
10-61-430 Machinery and Equipment Maintenance	\$ 7,500.00	\$ 4,061.73	\$ 7,500.00	\$ 5,031.20	\$ 7,500.00	\$ 6,500.00
10-61-440 Street Signs	\$ 1,000.00	\$ 1,816.28	\$ 1,000.00	\$ 310.53	\$ 2,500.00	\$ 2,000.00
10-61-510 Certification and Licensing	\$ -	\$ -	\$ -	\$ 50.00	\$ 300.00	\$ 200.00
10-61-515 Training and Education	\$ 200.00	\$ -	\$ 400.00	\$ 110.00	\$ 400.00	\$ 400.00
10-61-530 Transportation, Lodging and Meal	\$ 200.00	\$ -	\$ 300.00	\$ -	\$ 300.00	\$ 300.00
10-61-530 Street and ROW	\$ 88,783.00	\$ 90,240.07	\$ 88,783.00	\$ 13,469.51	\$ 88,783.00	\$ 90,000.00
10-61-601 Street Maintenance	\$ 10,000.00	\$ 13.00	\$ 10,000.00	\$ 9,544.78	\$ 10,000.00	\$ 30,000.00
Total - Public Works	\$ 217,411.00	\$ 180,206.00	\$ 282,259.00	\$ 149,574.53	\$ 298,033.00	\$ 302,420.00

64-Police Department:

10-64-110 Salaries and Wages	\$ 378,714.00	\$ 380,420.46	\$ 386,873.00	\$ 376,286.73	\$ 427,162.00	\$ 445,000.00
10-64-120 Overtime	\$ 3,000.00	\$ 915.74	\$ 1,500.00	\$ 9,821.55	\$ 1,500.00	\$ 1,000.00
10-64-121 Holiday	\$ -	\$ 1,673.12	\$ 1,500.00	\$ 6,216.41	\$ 7,300.00	\$ 5,000.00
10-64-130 FICA/Medicare	\$ 28,535.00	\$ 28,954.57	\$ 29,696.00	\$ 30,340.09	\$ 32,623.00	\$ 30,000.00
10-64-135 TMRS	\$ 30,845.00	\$ 29,449.33	\$ 30,204.00	\$ 30,028.49	\$ 30,204.00	\$ 30,000.00
10-64-142 Employee Health Insurance	\$ 63,544.00	\$ 60,779.79	\$ 63,496.00	\$ 29,429.42	\$ 66,645.00	\$ 60,000.00
10-64-145 Worker's Compensation	\$ -	\$ 34.17	\$ -	\$ -	\$ -	\$ -
10-64-146 Unemployment Insurance	\$ 2,088.00	\$ 1,300.89	\$ 2,088.00	\$ 1,895.63	\$ 2,219.00	\$ 2,200.00
10-64-150 Longevity	\$ 172.00	\$ 172.00	\$ 1,532.00	\$ 948.00	\$ 288.00	\$ 200.00
10-64-160 Personnel Contingency	\$ -	\$ -	\$ -	\$ -	\$ 7,800.00	\$ -
10-64-205 Internet Vehicle Services	\$ 3,800.00	\$ 4,227.93	\$ 3,800.00	\$ 4,209.49	\$ 3,800.00	\$ 4,500.00
10-64-215 Warrant Software	\$ 1,350.00	\$ 1,300.00	\$ 1,370.00	\$ 1,378.25	\$ 1,370.00	\$ 1,300.00
10-64-220 Postage and Shipping	\$ 400.00	\$ 290.07	\$ -	\$ 34.16	\$ -	\$ 200.00
10-64-250 Physicals and Medical Services	\$ 200.00	\$ 113.76	\$ 1,400.00	\$ 4,117.00	\$ 1,400.00	\$ 200.00
10-64-260 Prisoner Support	\$ 3,000.00	\$ 2,200.00	\$ 5,000.00	\$ 2,608.34	\$ 5,000.00	\$ 3,000.00
10-64-265 Juvenile Transport	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00
10-64-300 Office Supplies	\$ 3,000.00	\$ 2,932.48	\$ 3,500.00	\$ 2,869.05	\$ 3,500.00	\$ 3,000.00
10-64-310 Fuel and Oil	\$ 21,000.00	\$ 17,446.55	\$ 21,000.00	\$ 13,369.43	\$ 27,629.00	\$ 20,000.00
10-64-312 Computer Software	\$ 8,000.00	\$ 8,194.61	\$ 6,000.00	\$ 7,190.98	\$ 11,000.00	\$ 10,000.00
10-64-320 Janitorial	\$ 700.00	\$ 411.94	\$ -	\$ -	\$ -	\$ 400.00
10-64-330 Chemical & Medical	\$ -	\$ 79.01	\$ -	\$ -	\$ -	\$ 80.00
10-64-350 Uniforms and Apparel	\$ 3,000.00	\$ 3,147.12	\$ 4,000.00	\$ 10,879.16	\$ 4,000.00	\$ 3,600.00
10-64-370 Other Supplies	\$ -	\$ -	\$ -	\$ 186.98	\$ -	\$ -
10-64-360 Equipment and Ammo	\$ 8,867.00	\$ 8,630.10	\$ 7,000.00	\$ 9,672.63	\$ 7,000.00	\$ 6,000.00
10-64-410 Motor Vehicles Maint & Repairs	\$ 9,000.00	\$ 16,588.65	\$ 11,500.00	\$ 13,309.30	\$ 11,500.00	\$ 11,500.00
10-64-420 Radio and Communications	\$ 1,600.00	\$ 2,108.68	\$ 1,600.00	\$ 428.00	\$ 1,600.00	\$ 1,600.00
10-64-436 Dispatch Services	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
10-64-500 Dues & Membership	\$ 2,400.00	\$ 1,648.68	\$ 3,800.00	\$ 2,227.76	\$ 3,800.00	\$ 800.00
10-64-510 Education & Training Materials	\$ 1,500.00	\$ 1,398.72	\$ 2,000.00	\$ 1,969.31	\$ 4,000.00	\$ 1,500.00
10-64-520 Certifications and Licensing	\$ -	\$ -	\$ -	\$ -	\$ 400.00	\$ -
10-64-530 MTGS, Seminars and Conferences	\$ 1,500.00	\$ 260.00	\$ 1,500.00	\$ 2,026.65	\$ 1,500.00	\$ 1,000.00
10-64-540 Transportation, Lodging and Meals	\$ 2,500.00	\$ 818.59	\$ 3,000.00	\$ 633.39	\$ 3,000.00	\$ 1,000.00
10-64-624 Animal Control	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,000.00
10-64-900 Police Donation Expense	\$ -	\$ 1,297.62	\$ -	\$ 932.28	\$ -	\$ -
10-64-920 Police Forfeiture Expense	\$ -	\$ 425.17	\$ -	\$ -	\$ -	\$ -
10-64-930 LEOSE Expense	\$ -	\$ -	\$ -	\$ 1,335.27	\$ -	\$ -

10-64-940 Police Grant Expense	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -
Total - Police Department	\$ 593,215.00	\$ 614,219.75	\$ 607,859.00	\$ 576,343.75	\$ 680,740.00	\$ 656,580.00
99-Non-Departmental:						
10-99-100 Legal	\$ 24,000.00	\$ 17,342.45	\$ 24,000.00	\$ 51,391.41	\$ 30,000.00	\$ 45,000.00
10-99-110 Insurance	\$ 35,000.00	\$ 30,022.00	\$ 35,000.00	\$ 30,626.00	\$ 35,000.00	\$ 35,000.00
10-99-120 Advertising	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 475.00	\$ -	\$ 1,000.00
10-99-130 Engineering				\$ 360.00		
10-99-140 IT Support	\$ 8,000.00	\$ 1,110.77	\$ 8,000.00	\$ 3,198.86	\$ 8,000.00	\$ 3,000.00
10-99-150 Pest Control	\$ 360.00	\$ 340.00	\$ 360.00	\$ 340.00	\$ 360.00	\$ 350.00
10-99-160 Utilities	\$ 10,000.00	\$ 8,016.95	\$ 10,300.00	\$ 7,165.84	\$ 10,300.00	\$ 11,000.00
10-99-180 Ingram VFD	\$ 12,001.00	\$ 12,001.00	\$ 13,201.00	\$ 13,201.00	\$ 13,201.00	\$ 13,000.00
10-99-190 Website Management/Communications	\$ 50,000.00	\$ 86,318.86	\$ 70,000.00		\$ -	\$ 7,000.00
10-99-191 KCAD	\$ 5,818.00	\$ 5,715.00	\$ 5,818.00	\$ 5,889.00	\$ 6,000.00	\$ 6,000.00
10-99-192 Network Services	\$ -	\$ -	\$ 1,500.00		\$ -	\$ 1,000.00
10-99-193 Telephone-Landline	\$ 11,000.00	\$ 9,478.44	\$ 11,000.00	\$ 9,451.64	\$ 11,000.00	\$ 11,000.00
10-99-194 Postage Meter Lease	\$ -	\$ 1,041.18	\$ 800.00	\$ 847.02	\$ 800.00	\$ 1,000.00
10-99-196 Surety Bonds	\$ 1,050.00	\$ 692.00	\$ 1,050.00	\$ 342.00	\$ 1,050.00	\$ 1,000.00
10-99-197 Street Lights-KPUB	\$ 5,854.00	\$ 1,806.48	\$ 3,838.00	\$ 3,747.93	\$ 5,762.00	\$ 6,000.00
10-99-199 Land Purchase	\$ 11,892.00	\$ 11,657.88	\$ 11,892.00	\$ 11,657.88	\$ 11,892.00	\$ 11,892.00
10-99-210 Janitorial	\$ 3,100.00	\$ 3,291.42	\$ 3,800.00	\$ 4,008.47	\$ 3,800.00	\$ 3,500.00
10-99-230 Inspections Building Permits	\$ -	\$ 8,666.69	\$ -	\$ 7,749.89	\$ -	\$ 4,000.00
10-99-240 Postage and Shipping	\$ -	\$ -	\$ 1,450.00	\$ 779.96	\$ 1,450.00	\$ 1,450.00
10-99-250 Physical and Medical, Drug Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-99-300 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-99-301 Printing Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-99-302 Printing Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-99-303 Printing Paper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-99-304 Paper Shredding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-99-410 Buildings and Structures	\$ 5,000.00	\$ 5,726.85	\$ 5,000.00	\$ 3,551.28	\$ 5,000.00	\$ 5,500.00
10-99-255 Leases and Postage Meter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
10-99-400 Grounds and Landscaping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-99-610 Contingency	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 20,038.05	\$ 12,500.00	\$ 25,000.00
10-99-625 City Event Donation Expenses	\$ -	\$ 940.11	\$ -	\$ 561.77	\$ -	\$ 1,000.00
10-99-630 Refunds	\$ -	\$ 300.00	\$ -	\$ 625.00	\$ -	\$ 300.00
10-99-653 City Grant Expenses	\$ 61,500.00	\$ 61,500.00	\$ -	\$ -	\$ -	\$ -
10-99-655 Loan Capital Outlay	\$ -	\$ -	\$ 8,418.00	\$ 8,339.23	\$ 8,418.00	\$ 8,418.00
10-99-657 Event Ground Expense	\$ -	\$ -	\$ 4,000.00		\$ 4,000.00	\$ 4,000.00
Total - Non-Departmental	\$ 270,775.00	\$ 267,168.08	\$ 245,627.00	\$ 184,347.23	\$ 168,533.00	\$ 207,410.00

I&S DEBT SERVICE FUND

Account Number/Description	FY 20 Budget	FY 20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 2023 PROPOSED
20-I&S Debt Service Fund						
Revenues						
30-I&S Debt Service Revenues:						
20-30-100 Current Property Taxes	\$ 53,402.00	\$ 48,288.42	\$ 53,000.00	\$ 56,556.74	\$ 48,051.00	\$ 61,081.28
20-30-110 Delinquent Property Taxes	\$ -	\$ 3,611.58	\$ -	\$ 2,155.74	\$ -	\$ 2,000.00
20-30-120 Penalty & Interest	\$ -	\$ 774.61	\$ -	\$ 1,578.63	\$ -	\$ 500.00
20-30-200 Interest on Investments	\$ 50.00	\$ 135.81	\$ 50.00	\$ 158.13	\$ -	\$ 50.00
20-30-300 Transfer from Wastewater Fund	\$ 92,142.00	\$ 100,190.23	\$ 92,238.64	\$ 98,348.22	\$ 94,569.59	\$ 97,508.49
20-30-310 Reserve Fund	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
20-30-320 Transfer for Paying Agent Fees	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Total I&S Debt Service Revenues:	\$ 153,594.00	\$ 161,000.65	\$ 153,288.64	\$ 166,797.46	\$ 150,620.59	\$ 169,139.77
Expenditures						
53-I&S Debt Service Expenditures:						
20-53-110 2014 Tax & Revenue CO'S	\$ 50,500.00	\$ 50,499.75	\$ 50,278.00	\$ 64,809.75	\$ 54,947.00	\$ 54,517.50
20-53-120 2013 Tax & Revenue CO'S	\$ 21,220.00	\$ 21,220.00	\$ 20,924.00	\$ 20,924.00	\$ 20,582.00	\$ 20,200.00
20-53-130 2011 Tax & Revenue CO'S	\$ 37,824.00	\$ 37,765.62	\$ 38,439.00	\$ 38,437.49	\$ 39,092.00	\$ 38,735.84
20-53-140 2009 Tax & Revenue CO'S	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	\$ 28,150.00	\$ 28,000.00	\$ 28,000.00
20-53-145 2021 Tax & Revenue CO'S	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -
20-53-150 Paying Agent Fees	\$ 3,000.00	\$ 1,150.00	\$ 3,000.00	\$ (13,532.00)	\$ 3,000.00	\$ 3,000.00
20-53-160 Reserve Fund	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
Total I&S Debt Service Expenditures:	\$ 145,544.00	\$ 138,635.37	\$ 145,641.00	\$ 138,789.24	\$ 151,621.00	\$ 149,453.34

City of Ingram
 FY 2022-2023
 Annual Debt Service Payment Schedule by Issue

Issue	Principal	Interest	Total
Combination Tax & Surplus Revenue CO's, Series 2014	\$ 20,000.00	\$ 34,517.50	\$ 54,517.50
Combination Tax & Surplus Revenue CO's, Series 2013	20,000.00	582.00	20,582.00
Combination Tax & Surplus Revenue CO's, Series 2011	19,000.00	20,092.09	39,092.09
Combination Tax & Surplus Revenue CO's, Series 2009	28,000.00	-	28,000.00
Paying Agent Fees			3,000.00
Reserve Fund			5,000.00
Annual Debt Service Totals	\$ 87,000.00	\$ 55,191.59	\$ 150,191.59

City of Ingram
 FY 2022-2023
 Annual Aggregate Debt Service

All Outstanding Debt Service Issues				
Year	Principal	Interest	Total	
2023	\$ 87,000	\$ 54,453.34	\$ 141,453.34	
2024	\$ 88,000	\$ 53,228.34	\$ 141,228.34	
2025	\$ 89,000	\$ 51,779.49	\$ 140,779.49	
2026	\$ 90,000	\$ 50,300.45	\$ 140,300.45	
2027	\$ 91,000	\$ 48,750.64	\$ 139,750.64	
2028	\$ 92,000	\$ 47,178.03	\$ 139,178.03	
2029	\$ 93,000	\$ 45,446.80	\$ 138,446.80	
2030	\$ 94,000	\$ 43,712.76	\$ 137,712.76	
2031	\$ 100,000	\$ 41,855.20	\$ 141,855.20	
2032	\$ 101,000	\$ 39,919.64	\$ 140,919.64	
2033	\$ 102,000	\$ 37,860.11	\$ 139,860.11	
2034	\$ 104,000	\$ 35,794.76	\$ 139,794.76	
2035	\$ 105,000	\$ 33,687.72	\$ 138,687.72	
2036	\$ 111,000	\$ 31,498.98	\$ 142,498.98	
2037	\$ 113,000	\$ 29,110.57	\$ 142,110.57	
2038	\$ 114,000	\$ 26,712.52	\$ 140,712.52	
2039	\$ 115,000	\$ 24,178.43	\$ 139,178.43	
2040	\$ 119,000	\$ 21,101.09	\$ 140,101.09	
2041	\$ 121,000	\$ 17,486.79	\$ 138,486.79	
2042	\$ 127,000	\$ 13,775.73	\$ 140,775.73	
2043	\$ 129,000	\$ 9,939.39	\$ 138,939.39	
2044	\$ 46,000	\$ 7,598.12	\$ 53,598.12	
2045	\$ 48,000	\$ 6,697.45	\$ 54,697.45	
2046	\$ 50,000	\$ 5,778.85	\$ 55,778.85	
2047	\$ 52,000	\$ 4,822.76	\$ 56,822.76	
2048	\$ 54,000	\$ 3,838.25	\$ 57,838.25	
2049	\$ 57,000	\$ 2,788.76	\$ 59,788.76	
2050	\$ 59,000	\$ 1,701.42	\$ 60,701.42	
2051	\$ 61,000	\$ 576.58	\$ 61,576.58	
Total	\$ 2,612,000	\$ 791,572.97	\$ 3,403,572.97	

City of Ingram
 FY 2022-23
 Annual Debt Service
 Principal & Interest Payment Schedules

\$ 1,185,000 Combination Tax & Surplus Revenue Certificate of Obligation Bonds, Series 2014					
Year	Principal		Interest		Total
2023	20,000	\$	34,517.50	\$	54,517.50
2024	40,000	\$	33,805.50	\$	73,805.50
2025	40,000	\$	32,793.50	\$	72,793.50
2026	40,000	\$	31,717.50	\$	71,717.50
2027	40,000	\$	30,589.50	\$	70,589.50
2028	40,000	\$	29,409.50	\$	69,409.50
2029	40,000	\$	28,185.50	\$	68,185.50
2030	40,000	\$	26,929.50	\$	66,929.50
2031	45,000	\$	25,568.75	\$	70,568.75
2032	45,000	\$	24,106.25	\$	69,106.25
2033	45,000	\$	22,623.50	\$	67,623.50
2034	45,000	\$	21,120.50	\$	66,120.50
2035	45,000	\$	19,604.00	\$	64,604.00
2036	50,000	\$	17,988.50	\$	67,988.50
2037	50,000	\$	16,273.50	\$	66,273.50
2038	50,000	\$	14,541.00	\$	64,541.00
2039	55,000	\$	12,700.50	\$	67,700.50
2040	80,000	\$	10,316.50	\$	90,316.50
2041	80,000	\$	7,480.50	\$	87,480.50
2042	85,000	\$	4,547.50	\$	89,547.50
2043	85,000	\$	1,517.25	\$	86,517.25
Total	\$ 1,060,000	\$	\$ 446,336.25	\$	\$ 1,506,336.25

\$ 175,000 Combination Tax & Surplus Revenue Certificate of Obligation Bonds, Series 2013					
Year	Principal		Interest		Total
2023	20,000	\$	200.00	\$	20,200.00
Total	\$ 20,000	\$	\$ 200.00	\$	\$ 20,200.00

City of Ingram
 FY 2022-2023
 Annual Debt Service
 Principal & Interest Payment Schedules

\$ 1,206,000 Combination Tax & Surplus Revenue Certificate of Obligation Bonds, Series 2011					
Year	Principal		Interest		Total
2023	19,000	\$	19,735.84	\$	38,735.84
2024	20,000	\$	19,422.84	\$	39,422.84
2025	21,000	\$	18,985.99	\$	39,985.99
2026	22,000	\$	18,582.95	\$	40,582.95
2027	23,000	\$	18,161.14	\$	41,161.14
2028	24,000	\$	17,768.53	\$	41,768.53
2029	25,000	\$	17,261.30	\$	42,261.30
2030	26,000	\$	16,783.26	\$	42,783.26
2031	27,000	\$	16,286.45	\$	43,286.45
2032	28,000	\$	15,813.39	\$	43,813.39
2033	29,000	\$	15,236.61	\$	44,236.61
2034	31,000	\$	14,674.26	\$	45,674.26
2035	32,000	\$	14,083.72	\$	46,083.72
2036	33,000	\$	13,510.48	\$	46,510.48
2037	35,000	\$	12,837.07	\$	47,837.07
2038	36,000	\$	12,171.52	\$	48,171.52
2039	38,000	\$	11,477.93	\$	49,477.93
2040	39,000	\$	10,784.59	\$	49,784.59
2041	41,000	\$	10,006.29	\$	51,006.29
2042	42,000	\$	9,228.23	\$	51,228.23
2043	44,000	\$	8,422.14	\$	52,422.14
2044	46,000	\$	7,598.12	\$	53,598.12
2045	48,000	\$	6,697.45	\$	54,697.45
2046	50,000	\$	5,778.85	\$	55,778.85
2047	52,000	\$	4,822.76	\$	56,822.76
2048	54,000	\$	3,838.25	\$	57,838.25
2049	57,000	\$	2,788.76	\$	59,788.76
2050	59,000	\$	1,701.42	\$	60,701.42
2051	61,000	\$	576.58	\$	61,576.58
Total	\$ 1,062,000	\$	345,036.72	\$	1,407,036.72

City of Ingram
 FY 2022-2023
 Annual Debt Service
 Principal & Interest Payment Schedules

\$ 803,000 Combination Tax & Surplus Revenue Certificate of Obligation Bonds, Series 2009						
Year	Principal		Interest		Total	
2023	28,000	\$	-	\$	28,000.00	
2024	28,000	\$	-	\$	28,000.00	
2025	28,000	\$	-	\$	28,000.00	
2026	28,000	\$	-	\$	28,000.00	
2027	28,000	\$	-	\$	28,000.00	
2028	28,000	\$	-	\$	28,000.00	
2029	28,000	\$	-	\$	28,000.00	
2030	28,000	\$	-	\$	28,000.00	
2031	28,000	\$	-	\$	28,000.00	
2032	28,000	\$	-	\$	28,000.00	
2033	28,000	\$	-	\$	28,000.00	
2034	28,000	\$	-	\$	28,000.00	
2035	28,000	\$	-	\$	28,000.00	
2036	28,000	\$	-	\$	28,000.00	
2037	28,000	\$	-	\$	28,000.00	
2038	28,000	\$	-	\$	28,000.00	
2039	22,000	\$	-	\$	22,000.00	
Total	\$ 470,000	\$	-	\$	470,000.00	

HOTEL OCCUPANCY FUND

Account Number/Description	FY 20 Budget	FY 20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 22 Actual	FY 2023 PROPOSED
30-Hotel Occupancy Tax Fund							
Revenues							
33-Hot Revenues:							
30-33-110 Hotel Occupancy Taxes	\$ 19,000.00	\$ 18,984.59	\$ 20,000.00	\$ 24,634.08	\$ 20,000.00	\$ 19,746.84	\$ 21,000.00
30-33-120 Donations & Contributions	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -
30-33-200 Interest on Investments	\$ -	\$ 49.99	\$ -	\$ 42.70	\$ -	\$ 6.17	\$ -
Total HOT Revenues:	\$ 19,000.00	\$ 19,034.58	\$ 20,000.00	\$ 26,176.78	\$ 20,000.00	\$ 19,753.01	\$ 21,000.00
Expenditures							
51-HOT Expenditures:							
30-51-100 Marketing & Advertising	\$ 3,000.00	\$ 3,893.79	\$ 6,000.00	\$ 6,016.15	\$ 6,000.00	\$ -	\$ 5,000.00
30-51-110 Community Promotions	\$ 10,000.00	\$ 10,000.00	\$ 6,000.00	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00	\$ 4,000.00
30-51-120 Mural Fund	\$ 9,000.00	\$ -	\$ 5,000.00	\$ 25,035.00	\$ 5,000.00	\$ 2,500.00	\$ 4,000.00
30-51-130 Visitors Bureau & Services	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 5,408.76	\$ 8,000.00
Total HOT Expenditures:	\$ 30,000.00	\$ 21,893.79	\$ 25,000.00	\$ 44,051.15	\$ 25,000.00	\$ 13,908.76	\$ 21,000.00

ENTERPRISE FUND

Account Number/Description	FY 20 Budget	FY 20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 2023 PROPOSED
52-Enterprise Fund						
Revenues						
Service Fees:						
52-37-100 Wastewater Usage	\$ 154,369.00	\$ 213,617.65	\$ 210,000.00	\$ 276,871.69	\$ 350,000.00	\$ 250,000.00
52-37-110 M&O Fees	\$ 36,540.00	\$ 36,940.69	\$ 36,540.00	\$ 41,028.44	\$ 43,000.00	\$ 40,000.00
52-37-120 Administrative Fees	\$ 24,265.00	\$ 24,513.61	\$ 24,265.00	\$ 25,770.27	\$ 25,000.00	\$ 25,000.00
52-37-200 CIP/DS Revenue	\$ 21,924.00	\$ 22,183.36	\$ 21,924.00	\$ 22,712.86	\$ 21,000.00	\$ 22,000.00
52-37-210 Debt Service Fee	\$ 36,540.00	\$ 36,964.56	\$ 36,540.00	\$ 44,202.20	\$ 50,000.00	\$ 40,000.00
52-37-220 System Access Fees	\$ 10,000.00	\$ 9,158.40	\$ 3,300.00	\$ 15,638.77	\$ 3,600.00	\$ 10,000.00
52-37-230 Construction & Tap Fees	\$ 2,500.00	\$ 1,200.00	\$ -	\$ 7,225.00	\$ -	\$ 5,000.00
52-37-300 Interest On Investments	\$ 200.00	\$ 376.14	\$ 200.00	\$ 242.78	\$ 200.00	\$ 200.00
52-37-600 Service Application Fees	\$ 1,200.00	\$ 1,350.00	\$ 1,200.00	\$ 1,825.00	\$ 1,200.00	\$ 1,500.00
52-37-610 Returned Check Fees	\$ -	\$ 30.00	\$ -	\$ -	\$ -	\$ -
52-37-620 Late Fees	\$ 4,500.00	\$ 5,289.89	\$ 4,500.00	\$ 4,939.38	\$ 3,000.00	\$ 4,500.00
52-37-630 Disconnect Fee - City	\$ 500.00	\$ 775.00	\$ 500.00	\$ 1,000.00	\$ 500.00	\$ 800.00
Total Service Fees:	\$ 292,538.00	\$ 352,399.30	\$ 338,969.00	\$ 441,456.39	\$ 497,500.00	\$ 399,000.00
Department 53:						
52-53-111 2014 Tax & Revenue CO'S-Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52-53-121 2013 Tax & Revenue CO'S-Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52-53-131 2011 Tax & Revenue CO'S-Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department 53:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
Operating:						
52-80-110 Salaries and Wages	\$ 48,661.00	\$ 49,161.08	\$ 15,632.00	\$ 16,651.49	\$ 19,635.00	\$ 50,000.00
52-80-130 FICA/Medicare	\$ 3,723.00	\$ 3,754.68	\$ 1,196.00	\$ 1,273.70	\$ 1,503.00	\$ 3,825.00
52-80-135 TMRS	\$ 4,025.00	\$ 3,768.52	\$ 1,293.00	\$ 1,333.12	\$ 1,388.00	\$ 5,000.00
52-80-142 Employee Health Insurance	\$ 11,916.00	\$ 11,692.69	\$ 3,969.00	\$ 3,949.80	\$ 4,205.00	\$ 11,000.00
52-80-145 Worker's Compensation	\$ -	\$ 34.15	\$ -	\$ -	\$ -	\$ -
52-80-146 Unemployment Insurance	\$ 393.00	\$ 211.49	\$ -	\$ 71.99	\$ -	\$ 210.00
52-80-150 Longevity	\$ 510.00	\$ -	\$ -	\$ -	\$ -	\$ -
52-80-190 Other Contracts & Services	\$ 10,000.00	\$ 10,086.39	\$ 10,000.00	\$ 31,226.29	\$ -	\$ 10,000.00
52-80-230 Financial & Accounting	\$ 11,000.00	\$ 2,500.00	\$ 6,000.00	\$ 6,000.00	\$ 5,000.00	\$ 5,000.00
52-80-240 Caselle	\$ 5,800.00	\$ 6,946.50	\$ 5,800.00	\$ 7,578.00	\$ 5,800.00	\$ 6,000.00
52-80-250 Postage & Shipping	\$ 5,500.00	\$ 3,601.97	\$ 5,500.00	\$ 4,499.65	\$ 5,500.00	\$ 4,000.00
52-80-260 Telephone	\$ 2,000.00	\$ 1,758.50	\$ 2,000.00	\$ 1,643.85	\$ 2,000.00	\$ 2,000.00
52-80-270 Utilities	\$ 3,200.00	\$ 3,275.47	\$ 3,200.00	\$ 2,916.66	\$ 3,200.00	\$ 3,200.00
52-80-280 Kerrville Treatment	\$ 84,000.00	\$ 74,624.00	\$ 225,000.00	\$ 226,818.24	\$ 318,000.00	\$ 300,000.00
52-80-300 Office Supplies	\$ 1,500.00	\$ 1,261.96	\$ 2,000.00	\$ 2,065.19	\$ 2,500.00	\$ 1,500.00
52-80-310 IT	\$ 400.00	\$ 400.00	\$ 400.00	\$ -	\$ 400.00	\$ 400.00
52-80-320 Minor Tools & Equipment	\$ -	\$ -	\$ -	\$ 1,299.13	\$ 1,000.00	\$ 500.00
52-80-340 Fuel & Oil Supplies	\$ 3,000.00	\$ 2,974.35	\$ 3,000.00	\$ 1,902.45	\$ 3,000.00	\$ 2,500.00
52-80-410 Machinery & Equipment	\$ -	\$ -	\$ -	\$ 1,383.25	\$ 1,000.00	\$ 1,000.00
52-80-430 Mains & Collections Lines	\$ 5,000.00	\$ 8,842.34	\$ 5,000.00	\$ 1,755.81	\$ 5,000.00	\$ 5,000.00
52-80-450 Lift Stations	\$ 5,000.00	\$ 911.00	\$ 5,000.00	\$ 9,275.93	\$ 5,000.00	\$ 5,000.00
52-80-460 Street Maint & Repairs	\$ 10,000.00	\$ 950.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 8,000.00
52-80-520 Licenses & Certification	\$ 460.00	\$ -	\$ 460.00	\$ 425.00	\$ 460.00	\$ 460.00
52-80-530 Schools & Seminars	\$ 900.00	\$ 155.00	\$ 900.00	\$ -	\$ 900.00	\$ 500.00
52-80-540 Transportation, Lodging, Meals	\$ 1,100.00	\$ 147.80	\$ 1,100.00	\$ -	\$ 1,100.00	\$ 500.00
52-80610 Depreciation	\$ -	\$ 210,636.00	\$ -	\$ 210,615.00	\$ -	\$ 210,000.00
52-80-625 Refunds	\$ -	\$ 474.35	\$ -	\$ 373.36	\$ -	\$ 400.00
Total Wastewater Operating:	\$ 218,088.00	\$ 398,168.24	\$ 307,450.00	\$ 533,057.91	\$ 396,591.00	\$ 635,995.00
99 Non-Departmental:						
52-99-110 Contingency	\$ 2,700.00	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00	\$ 9,000.00
52-99-810 Transfer to I&S Debt Service Fund	\$ 36,540.00	\$ 36,909.22	\$ 36,540.00	\$ 42,839.73	\$ 50,000.00	\$ 42,000.00
52-99-820 Transfer to CIP/DS	\$ 21,924.00	\$ 36,889.12	\$ 21,924.00	\$ 44,268.40	\$ 21,000.00	\$ 44,000.00
52-99-825 Transfer per Cert of Oblig Ord	\$ 55,602.00	\$ 63,281.01	\$ 55,602.00	\$ 55,508.49	\$ -	\$ 55,508.49
52-99-830 Transfer to Reserve Fee	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 33,119.00	\$ 5,000.00
52-99-840 Transfer to Paying Agent	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Total 99 Non-Departmental:	\$ 124,766.00	\$ 145,079.35	\$ 131,066.00	\$ 150,616.62	\$ 116,119.00	\$ 158,508.49

Account Number/Description	FY 20 Budget	FY 20 Actual	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 2023 PROPOSED
53-EDS						
Revenues						
53-37-100 Transfer from Wastewater Fund	\$ 34,424.00	\$ 36,889.12	\$ 25,224.00	\$ 44,268.40	\$ 24,600.00	\$ 25,000.00
53-37-105 USDA-Short Lived Asset Reserve	\$ -	\$ -	\$ -	\$ -	\$ 28,119.00	\$ -
Total EDS Revenues:	\$ 34,424.00	\$ 36,889.12	\$ 25,224.00	\$ 44,268.40	\$ 52,719.00	\$ 25,000.00
Expenditures						
53-80-100 EDS Expenses	\$ 25,000.00	\$ 235,491.88	\$ 25,000.00	\$ 5,332.29	\$ -	\$ 25,000.00
Total EDS Expenses:	\$ 25,000.00	\$ 235,491.88	\$ 25,000.00	\$ 5,332.29	\$ -	\$ 25,000.00

SUPPLEMENTAL INFORMATION

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

the City of Ingram
 Taxing Unit Name
 230 Highway 39, Ingram, TX
 Taxing Unit's Address, City, State, ZIP Code

830-367-5115
 Phone (area code and number)
 www.cityofingram.com
 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 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 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.

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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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). ¹	\$ 107,922,347
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 107,922,347
4.	2021 total adopted tax rate.	\$ 0.49030/\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:.....	\$ 0
	B. 2021 values resulting from final court decisions:.....	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:.....	\$ 0
	B. 2021 disputed value:.....	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>107,922,347</u>
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ _____ 0
10.	<p>2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2021 market value: \$ <u>22,535</u></p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ <u>12,000</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ <u>34,535</u>
11.	<p>2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p>A. 2021 market value:..... \$ _____ 0</p> <p>B. 2022 productivity or special appraised value:..... - \$ _____ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ _____ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>34,535</u>
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>107,887,812</u>
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>528,973</u>
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ _____ 938
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>529,911</u>
18.	<p>Total 2022 taxable value on the 2022 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.¹¹</p> <p>A. Certified values:..... \$ <u>121,294,641</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ 0</p> <p>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</p> <p>D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ _____ 0</p> <p>E. Total 2022 value. Add A and B, then subtract C and D.</p>	\$ <u>121,294,641</u>

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2022 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. ¹⁴..... \$ <u>1,676,067</u></p> <p>B. 2022 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. ¹⁵..... + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>1,676,067</u></p>	
20.	<p>2022 tax ceilings. Counties, cities and junior colleges enter 2022 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷</p>	\$ <u>122,970,708</u>
22.	<p>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸</p>	\$ <u>0</u>
23.	<p>Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹</p>	\$ <u>564,299</u>
24.	<p>Total adjustments to the 2022 taxable value. Add Lines 22 and 23.</p>	\$ <u>564,299</u>
25.	<p>Adjusted 2022 taxable value. Subtract Line 24 from Line 21.</p>	\$ <u>122,406,409</u>
26.	<p>2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰</p>	\$ <u>0.43290</u> / \$100
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹</p>	\$ <u>0.00000</u> / \$100

SECTION 2: 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 rate. The voter-approval tax rate is split into two separate rates:

- 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 debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<p>2021 M&O tax rate. Enter the 2021 M&O tax rate.</p>	\$ <u>0.44590</u> / \$100
29.	<p>2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>107,922,347</u>

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>481,225</u>
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>860</u></p> <p>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ <u>0</u></p> <p>C. 2021 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. +/- \$ <u>0</u></p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>860</u></p> <p>E. Add Line 30 to 31D.</p>	\$ <u>482,085</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>122,406,409</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.39380</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 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. \$ <u>0</u></p> <p>B. 2021 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. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ <u>0</u></p> <p>B. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u> 0</u></p> <p>B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose..... \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u> 0.00000</u>/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u> 0.00000</u>/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u> 0.00000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 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, 2021 and ending on June 30, 2022. \$ <u> 0</u></p> <p>B. 2021 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, 2020 and ending on June 30, 2021. \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u> 0.00000</u>/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u> 0.00000</u>/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u> 0.00000</u> /\$100
38.	<p>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.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u> 0</u></p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u> 0.00000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u> 0.00000</u> /\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u> 0.39380</u> /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u> 259,641</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u> 0.21210</u>/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u> 0.60590</u> /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u> 0.62710</u> /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. 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 in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0.00000</u> /\$100
42.	<p>Total 2022 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:</p> <p>(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.</p> <p>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.²⁸</p> <p>Enter debt amount \$ <u>149,835</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>50,000</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>50,000</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>49,835</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>714</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>49,121</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ <u>100</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>101</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>105</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>98</u> %</p> <p>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%.³¹</p>	<u>100</u> %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>49,121</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>122,970,708</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.03990</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.66700</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ <u>0.00000</u> /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.00000</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate 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
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	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. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>259,641</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>122,970,708</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.21110</u> /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.43290</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.00000</u> /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.66700</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.45590</u> /\$100

SECTION 4: Voter-Approval Tax Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.00000</u> /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.00000</u> /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.00000</u> /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.00010</u> /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020 use zero.	\$ <u>0.00000</u> /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.00010</u> /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.45600</u> /\$100

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.⁴⁴

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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.39380</u> /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>122,970,708</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.40660</u> /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.03990</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.84030</u> /\$100

SECTION 7: Voter-Approval Tax Rate 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.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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.

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.00000</u> /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 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 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.00000</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.00000</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0.00000</u> /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.00000</u> /\$100

SECTION 8: Total Tax Rate


Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ <u>0.43290</u> /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ <u>0.45600</u> /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ <u>0.84030</u> /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

Enter 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.⁵⁰

print here ▶ Bob Reeves
 Printed Name of Taxing Unit Representative

sign here ▶ 
 Taxing Unit Representative

9/7/22
 Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

Notice About 2022 Tax Rates

Property Tax Rates in the CITY OF INGRAM. This notice concerns the 2022 property tax rates for the CITY OF INGRAM. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate: \$0.4329/\$100

This year's voter-approval tax rate: \$0.4560/\$100

To see the full calculations, please visit www.co.kerr.tx.us for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances:

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	\$507,103
Interest and Sinking Fund	\$116,399

Current Year Debt Service:

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (*or additional sales tax revenues, if applicable*).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Combination Tax & Surplus Revenue CO's Series 2014	\$20,000	\$34,517	\$0	\$54,517
Combination Tax & Surplus Revenue CO's Series 2013	\$20,000	\$582	\$0	\$20,582
Combination Tax & Surplus Revenue CO's Series 2011	\$19,000	\$19,736	\$0	\$38,736
Combination Tax & Surplus Revenue CO's Series 2009	\$28,000	\$0	\$0	\$28,000
Paying Agent Fees	\$0	\$0	\$3,000	\$3,000
Reserve Fund	\$0	\$0	\$5,000	\$5,000
Total required for 2022 debt service				\$149,835
-	Amount (if any) paid from funds listed in unencumbered funds			\$50,000
-	Amount (if any) paid from other resources			\$50,000
-	Excess collections last year			\$714
=	Total to be paid from taxes in 2022			\$49,121
+	Amount added in anticipation that the taxing unit will collect only 100.000000% of its taxes in 2022			\$0
=	Total Debt Levy			\$49,121

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by

Name of person preparing this notice: Bob Reeves

Position: Kerr County Tax Assessor/Collector

Date prepared: September 7, 2022

CITY OF INGRAM

ORDINANCE NO. 2022-9

AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE USE AND THE SUPPORT OF THE MUNICIPAL GOVERNMENT FOR THE CITY OF INGRAM, TEXAS, FOR THE FISCAL YEAR 2022-2023, PROVIDING FOR THE APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

WHEREAS, The City Council finds that an ad valorem tax must be levied to provide for current expenses and improvements for the City of Ingram, Texas, during the fiscal year 2022-2023; and

WHEREAS, the City Council further finds that an ad valorem tax must be levied to provide for the payment of principal and interest on outstanding debt maturing in the fiscal year 2022-2023;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF INGRAM, KERR COUNTY, TEXAS;

SECTION ONE: There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Ingram, Texas, and to provide interest and sinking funds for the fiscal year 2022-2023, a total tax rate of \$0.4329 on each one hundred dollars (\$100) valuation of all property, real, personal, and mixed within the corporate limits of the City subject to taxation, for the specific purposes herein set forth. THIS TAX RATE WILL DECREASE BY \$677 LESS FOR MAINTENANCE AND OPERATION AS LAST YEAR'S TAX RATE AND LOWER TAX RATE FOR INTEREST & SINKING FUND, FOR A PROPOSED TOTAL TAX RATE OF .4329. THE TAXES FOR AN AVERAGE HOME WILL DECREASE BY \$21 PER YEAR.

- (A) For the current expenditures of the City of Ingram and for the general improvement, use and support of the City and its property, there is hereby levied and ordered to be assessed and collected for the fiscal year 2022-2023 on all property situated within the corporate limits of the City and not exempt from taxation by a valid law, an ad valorem tax for each issue of debt described in this Section, the sum of such levies being \$0.3930 on each one hundred dollars (\$100.00) valuation of such property.
- (B) For the purpose of paying principal and interest and providing payments into various debt service funds for each issue of tax supported debt, there is hereby levied and ordered to be assessed and collected for the fiscal year 2022-2023 on all property situated within the corporate limits of the City and not exempt from taxation by a valid law, an ad valorem tax for each issue of debt described in this Section, the sum of such being \$0.0399 on each one hundred dollars (\$100) valuation of such property.

SECTION TWO: The ad valorem tax levied shall become due on October 1, 2022, and may be paid up to January 31, 2023, without penalty, but if not paid, such taxes shall become delinquent on February 1, 2023, provided however, in accordance with the Tax Code s 31.03 (a).

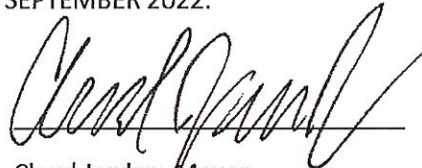
SECTION THREE: No discounts are authorized on property tax payments made prior to January 31, 2023.

SECTION FOUR: All taxes become a lien upon the property against which assessed and the designated City Tax Collector for the City of Ingram is authorized and empowered to enforce the collection of such taxes according to the Constitution and Laws of the State of Texas and ordinances of the City of Ingram, and shall be virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty, and interest All delinquent taxes shall bear interest and other charges from date of delinquency as prescribed by state law.

Record Vote:


- Mayor Claud Jordan ____aye_____
- Councilmember Robert Kimbrough ____aye_____
- Councilmember Rocky Hawkins ____aye_____
- Councilmember Ray Howard ____aye_____
- Councilmember Twanda Brown ____aye_____
- Councilmember David Britton ____aye_____

APPROVED BY THE INGRAM CITY COUNCIL ON THE 20th DAY OF SEPTEMBER 2022.



Claud Jordan, Mayor

ATTEST:



Casie North, City Secretary