

# Fiscal Year 2023-2024 Annual Budget



This budget will raise more revenue from property taxes than last year's budget by an amount of \$43,678 which is a 7.59% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$9,189.



# City of Ingram



## Fiscal Year 2023-2024 Annual Budget

Ingram City Hall  
230 Hwy 39  
Ingram, TX 78025

Presented to City Secretary by Finance Officer

*Dawn Tarr*

Dawn Tarr, Finance Officer

*Ruby Nix*

Ruby Nix, City Secretary

Final Approval:

*Claud Jordan*

Claud Jordan, Mayor

*21 September 2023*

Date

Mayor and Council Members

Mayor **Claud Jordan**

Mayor Pro Tem **Rocky Hawkins**

Council Member **Ray Howard**

Council Member **Robert Kimbrough**

Council Member **David Britton**

Council Member **Twanda Brown**

City of Ingram  
FY 2023-2024  
Budget Calendar

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July 25, 2023 Certified Tax Roll from Kerr County Tax Assessor Collector

August 14, 2023 Budget Workshop @ 5:00 P.M. w/Council and Staff  
Ingram City Hall  
230 Hwy 39, Ingram, TX 78025

August 21, 2023 Propose Tax Rate and Budget-Council Vote @ 6:00 P.M.  
Ingram City Hall  
230 Hwy 39, Ingram, TX 78025

August 24, 2023 Publish Tax Rate/Budget Notice in Newspaper-West Kerr Current

September 5, 2023 Public Hearing-Propose Tax Rate and Proposed Budget @ 6:00 P.M.  
Ingram City Hall  
230 Hwy 39, Ingram, TX 78025

September 5, 2023 Adopt Tax Rate w/Ordinance @ 6:00 P.M.  
Ingram City Hall  
230 Hwy 39, Ingram, TX 78025

September 21, 2023 Adopt Budget w/Ordinance @ 6:00 P.M.  
Ingram City Hall  
230 Hwy 39, Ingram, TX 78025

September 25, 2023 File with County Clerk

October 1, 2023 FY 2023-2024 Begins



# **BUDGET SUMMARY**



August 22, 2023

Dear Mayor, Council Members, and Citizens of Ingram:

As the Finance Officer, I am pleased to present the proposed annual budget for Fiscal Year 2024. The proposed budget reflects the hard work of the Council and Staff to prepare a proposed budget for your review. The proposed budget is a financial plan for the City of Ingram. This budget is a policy tool for the Council, an operations guide for staff, and a communications tool for the public. The proposed budget is conservative, helps to accomplish City objectives, and has been drafted to provide financial strength to the City. This year we have created three additional funds, the Grants Fund, and Capital Improvements for both the General Fund and the Wastewater Fund, which I will explain later.

#### GENERAL FUND-Revenues

The General Fund revenues are projected to be \$97,824 or 7.27% higher than the FY23 budget for a total of \$1.4MM. The increase in revenues is attributed to the increased values in property tax and the continued growth in sales tax. The proposed budget is supported by a tax rate of .405 per \$100 of assessed valuation which is above the No New Revenue (NNR) tax rate of .3745 but below the Voter Approval Rate of .4490.

#### GENERAL FUND-Expenditures

The General Fund expenditures are projected to increase by \$268,399 or 19.1% higher than the FY23 budget for a total of \$1.6MM. This increase in expenditures is attributed to a 3% COLA, changing the Finance Officer position to a full-time position, and contributions of \$200K to the Road Improvement Fund and \$110K to a Capital Improvements Fund.

#### CAPITAL IMPROVEMENTS FUND-GENERAL FUND

The Capital Improvements, in the General Fund, was created this year for the vacant building project next door to install a fence and other improvements that the Council will decide on later. There are also funds available to purchase a 1-ton truck to add to the City's fleet.

#### DEBT SERVICE FUND

The Debt Service Fund continues to be supported by Property Taxes, the Wastewater Fund, and now the WW Capital Improvements Fund for the USDA Loan. The Series 2013 Certificates of Obligation was paid off this FY, however, it is offset by the Series 2014 CO which has doubled its principal payment of an additional \$20K. Our total remaining debt is \$3.2MM in which FY24 is projected to pay \$149K of this debt.

#### HOTEL OCCUPANCY FUND

The HOT Fund has experienced a decrease in revenues for FY23. It is planned to address this decrease and get this fund back on track. The fund has a projected ending balance of \$55K for FY24.

#### ROAD IMPROVEMENT FUND

The Road Improvement Fund was established in FY23 and with the approved grant awarded to the City of \$500K, the fund is expected to have \$925K in FY24 to spend on road improvements for the City.

#### GRANTS FUND

The Grants Fund will be a new fund for FY24. This fund has been created to keep the grant funds separated from other funds, for clarity and transparency. The ARPA funds have been moved to this fund as well as the CDBG grant for road improvements with a transfer into the Road Improvement Fund as we previously discussed. The City will have an unencumbered ARPA fund balance of \$243K that will need to be obligated by December 31, 2024, and expended by September 30, 2026.

#### ENTERPRISE FUND/WASTEWATER FUND

The Wastewater Fund revenues are projected to be \$55,325 or 13.86% higher than the FY23 budget for a total of \$454K. Wastewater usage is expected to increase and with the implementation of FundView and with the help of Aqua Texas, we expect this number to grow. The \$454K in expected revenues is very conservative until those two items are in place.

The Wastewater Fund expenditures are projected to be \$20,507 or 2.58% less than the FY23 budget for a total of \$773K. This is in large part due to a reallocation of debt service for the USDA Phase III loan that is now shown in the Capital Improvements Fund. We have also included funding for Clearview if the Council so chooses.

#### CAPITAL IMPROVEMENTS FUND-WW FUND

The Capital Improvements, in the WW Fund, is the 3rd new item for FY24. As in the Grants Fund, this fund has been created for clarity and transparency. The USDA Phase III project has been moved to this fund to establish a better financial record for this project. This is a \$4.7MM project with \$3.7MM from a USDA grant and \$947K is a USDA loan.

CONCLUSION

The Finance Officer will continue monitoring the City's budget and bring any amendments to Council for approval. I would like to thank Council and Staff for their help, their hard work, and their support through the budget process.

Respectfully Submitted,

*Dawn Tarr*

Dawn Tarr, Finance Officer



	FY23 Approved Budget	Actuals as of Aug 31, 2023	Year End Estimate	FY24 Budget
<b>General Fund:</b>				
Revenues	\$ 1,344,688.02	\$ 1,395,147.17	\$ 1,494,184.83	\$ 1,442,512.00
Expenditures				
Administration	\$ 84,616.00	\$ 71,558.13	\$ 78,017.69	\$ 114,203.12
Finance	\$ 78,186.00	\$ 78,315.76	\$ 82,264.70	\$ 118,563.00
Muni Court	\$ 75,029.00	\$ 55,892.54	\$ 60,890.68	\$ 78,680.99
Public Works	\$ 302,420.00	\$ 157,826.40	\$ 183,635.87	\$ 309,918.97
Police	\$ 656,580.00	\$ 385,778.50	\$ 413,513.34	\$ 510,124.79
Non-Departmental	\$ 207,410.00	\$ 729,355.91	\$ 741,879.05	\$ 541,150.00
	\$ 1,404,241.00	\$ 1,478,727.24	\$ 1,560,201.32	\$ 1,672,640.87
Beginning Fund Balance	\$ -	\$ 721,140.77	\$ 721,140.77	\$ 655,124.27
<b>General Fund Budget Balance</b>	\$ (59,552.98)	\$ 637,560.70	\$ 655,124.27	\$ 424,995.41
<b>GF Capital Improvements:</b>				
Revenues	\$ -	\$ -	\$ -	\$ 110,000.00
Expenditures	\$ -	\$ -	\$ -	\$ 110,000.00
	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ -	\$ -	\$ -	\$ -
<b>GF Capital Imprvmnts Budget Balance</b>	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>				
Revenues	\$ 169,139.77	\$ 196,310.25	\$ 205,760.88	\$ 167,522.84
Expenditures	\$ 149,453.34	\$ 139,012.21	\$ 144,603.34	\$ 149,228.34
Beginning Fund Balance		\$ 116,648.17	\$ 116,648.17	\$ 177,805.71
<b>Debt Service Budget Balance</b>	\$ 19,686.43	\$ 173,946.21	\$ 177,805.71	\$ 196,100.21
<b>HOT Fund</b>				
Revenues	\$ 21,000.00	\$ 14,976.45	\$ 16,337.95	\$ 20,040.00
Expenditures	\$ 21,000.00	\$ -	\$ -	\$ 18,000.00
Beginning Fund Balance		\$ 37,261.42	\$ 37,261.42	\$ 53,599.37
<b>HOT Budget Balance</b>	\$ -	\$ 52,237.87	\$ 53,599.37	\$ 55,639.37
<b>Road Improvement Fund</b>				
Revenues	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 725,000.00
Expenditures	\$ 200,000.00	\$ -	\$ 200,000.00	\$ 725,000.00
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
<b>Road Improvement Budget Balance</b>	\$ -	\$ 200,000.00	\$ -	\$ -
<b>Grants Fund</b>				
Revenues	\$ -	\$ 279.44	\$ 304.84	\$ 525,000.00
Expenditures	\$ -	\$ 125,775.00	\$ 155,775.00	\$ 584,750.00
Beginning Fund Balance	\$ 458,912.25	\$ 458,912.25	\$ 458,912.25	\$ 303,442.09
<b>Grants Budget Balance</b>	\$ 458,912.25	\$ 333,416.69	\$ 303,442.09	\$ 243,692.09
<b>Enterprise Fund:</b>				
Wastewater Revenues	\$ 399,000.00	\$ 607,404.03	\$ 646,560.56	\$ 454,325.00
Wastewater Expenditures	\$ 794,503.49	\$ 650,985.17	\$ 687,210.32	\$ 773,995.98
Beginning Fund Balance		\$ 453,330.36	\$ 453,330.36	\$ 412,680.60
<b>Wastewater Budget Balance</b>	\$ (395,503.49)	\$ 409,749.22	\$ 412,680.60	\$ 93,009.62
<b>WW Capital Improvements:</b>				
WW Capital Imprvmnts Revenues	\$ -	\$ 2,548,188.77	\$ 2,779,842.29	\$ 1,400,000.00
WW Capital Imprvmnts Expenditures	\$ -	\$ 3,190,999.17	\$ 3,481,090.00	\$ 559,422.84
Beginning Balance	\$ 174,110.31	\$ 174,110.31	\$ 174,110.31	\$ (527,137.40)
<b>WW Capital Imprvmnts Balance</b>	\$ 174,110.31	\$ (468,700.09)	\$ (527,137.40)	\$ 313,439.76
<b>FY23 Total Balance</b>	\$ 197,652.52	\$ 1,338,210.60	\$ 1,075,514.63	\$ 1,326,876.45



# **GENERAL FUND**

Account Number/Description	FY 22 Actual	FY 2023 Budget	FY 23 Actuals	FY23 Estimate	FY24 Budget
<b>10-General Fund</b>	<b>Revenues</b>				
Property Taxes:					
10-30-100 Current Property Taxes	\$ 463,164.74	\$ 439,097.42	\$ 454,136.20	\$ 500,000.00	\$ 515,732.00
10-30-110 Delinquent Property Taxes	\$ 10,726.66	\$ 10,000.00	\$ 15,380.28	\$ 15,000.00	\$ 12,000.00
10-30-120 Penalty & Interest	\$ 9,703.63	\$ 8,000.00	\$ 9,217.46	\$ 9,000.00	\$ 8,000.00
<b>Total Property Taxes</b>	\$ 483,595.03	\$ 457,097.42	\$ 478,733.94	\$ 524,000.00	\$ 535,732.00
Sales Taxes:					
10-31-100 Sales Tax	\$ 781,648.34	\$ 749,490.60	\$ 750,790.11	\$ 800,000.00	\$ 775,000.00
10-31-101 Cable	\$ 1,880.47	\$ 2,500.00	\$ 1,311.63	\$ 1,430.87	\$ 1,500.00
10-31-102 Electric	\$ 68,084.81	\$ 65,000.00	\$ 76,215.43	\$ 76,215.43	\$ 65,000.00
10-31-103 Telephone	\$ 13,607.11	\$ 8,000.00	\$ 6,909.91	\$ 6,909.91	\$ 6,500.00
10-31-104 Water	\$ 9,564.83	\$ 9,500.00	\$ 7,306.60	\$ 7,306.60	\$ 7,500.00
10-31-110 Other	\$ -	\$ -	\$ -	\$ -	\$ -
10-31-120 Mixed Beverage Tax	\$ 12,666.26	\$ 8,000.00	\$ 11,249.22	\$ 12,271.88	\$ 9,000.00
<b>Total Sales Taxes</b>	\$ 887,451.82	\$ 842,490.60	\$ 853,782.90	\$ 904,134.69	\$ 864,500.00
Licenses & Permits:					
10-32-100 Alcoholic Beverage Permits	\$ 60.00	\$ 1,500.00	\$ 30.00	\$ 32.73	\$ 100.00
10-32-110 Building Permits	\$ 8,283.70	\$ 5,000.00	\$ 14,658.68	\$ 15,991.29	\$ 10,000.00
10-32-120 Business Registrations	\$ 990.00	\$ 1,100.00	\$ 30.00	\$ 30.00	\$ -
10-32-130 Sign Permits	\$ 255.00	\$ 500.00	\$ 150.00	\$ 150.00	\$ 150.00
10-32-140 Peddlers License	\$ 400.00		\$ 150.00	\$ 150.00	\$ 50.00
<b>Total Licenses &amp; Permits</b>	\$ 9,988.70	\$ 8,100.00	\$ 15,018.68	\$ 16,354.01	\$ 10,300.00
Fines and Fees					
10-34-100 Municipal Court	\$ 63,053.53	\$ 26,000.00	\$ 17,765.75	\$ 19,380.82	\$ 20,000.00
10-34-120 Court Security Fees	\$ 2,042.92	\$ 600.00	\$ 730.08	\$ 796.45	\$ 600.00
10-34-130 Court Technology Fees	\$ 1,688.78	\$ 400.00	\$ 596.69	\$ 650.93	\$ 400.00
10-34-140 Truancy Prevention Fund	\$ 2,042.64	\$ 200.00	\$ 737.84	\$ 804.92	\$ 500.00
10-34-160 Municipal Jury Fund	\$ (40.62)	\$ -	\$ 713.18	\$ 800.00	\$ 700.00
10-34-170 Time Payment Reimbursement Fee	\$ 1,218.07	\$ -	\$ 258.22	\$ 300.00	\$ 200.00
10-34-180 Child Safety Fund	\$ 2,675.42	\$ -	\$ 2,077.86	\$ 2,077.86	\$ 1,300.00
<b>Total Fines and Fees</b>	\$ 72,680.74	\$ 27,200.00	\$ 22,879.62	\$ 24,810.98	\$ 23,700.00
Services & Fees:					
10-35-100 Park Fees & Concessions	\$ 4,925.00	\$ 3,000.00	\$ 4,309.00	\$ 4,309.00	\$ 3,000.00
10-35-110 Copies & Reports	\$ 420.10	\$ 400.00	\$ 131.00	\$ 142.91	\$ 150.00
<b>Total Service Fees</b>	\$ 5,345.10	\$ 3,400.00	\$ 4,440.00	\$ 4,451.91	\$ 3,150.00
Interest Revenue:					
10-36-100 Interest on Investments	\$ 589.08	\$ 200.00	\$ 906.56	\$ 906.56	\$ 800.00
10-36-115 Interest-CDS	\$ 755.99	\$ 1,000.00	\$ -	\$ -	\$ -
10-36-121 Interest-Muni Court	\$ 47.64	\$ -	\$ 34.35	\$ 37.47	\$ 30.00
<b>Total Interest Revenue</b>	\$ 1,392.71	\$ 1,200.00	\$ 940.91	\$ 944.03	\$ 830.00
Miscellaneous Revenue:					
10-37-110 Over/Short		\$ -	\$ 241.07	\$ 241.07	\$ -
10-37-130 Other Misc Revenues		\$ 3,000.00	\$ 16,062.21	\$ 16,062.21	\$ 3,000.00
10-37-140 Street Lights		\$ -	\$ -	\$ -	\$ -
10-37-170 CLFRF		\$ -	\$ 15.01	\$ 15.01	\$ -
<b>Total Miscellaneous Revenue</b>	\$ -	\$ 3,000.00	\$ 16,318.29	\$ 16,318.29	\$ 3,000.00
Donations:					
10-39-100 City Event Donations	\$ (344.60)	\$ 200.00	\$ 570.00	\$ 570.00	\$ 400.00
10-39-110 Police Donations	\$ 755.00	\$ 1,000.00	\$ 815.79	\$ 900.00	\$ 900.00
10-39-131 Interest-Police Forfeiture	\$ 0.12	\$ -	\$ 0.84	\$ 0.92	\$ -
10-39-132 Police Grants	\$ -	\$ -	\$ -	\$ -	\$ -
10-39-134 City Grants	\$ -	\$ -	\$ 1,646.20	\$ 1,700.00	\$ -
<b>Total Donations</b>	\$ 410.52	\$ 1,200.00	\$ 3,032.83	\$ 3,170.92	\$ 1,300.00
<b>General Fund - Total Revenues:</b>	\$ 1,460,864.62	\$ 1,344,688.02	\$ 1,395,147.17	\$ 1,494,184.83	\$ 1,442,512.00



Account Number/Description	FY 22 Actual	FY 2023 Budget	FY 23 Actuals	FY23 Estimate	FY24 Budget
<b>10-General Fund</b>					
<b>Expenditures</b>					
<b>40-Administration:</b>					
10-40-110 Salaries and Wages	\$ 64,136.14	\$ 60,000.00	\$ 41,498.13	\$ 45,270.69	\$ 68,559.80
10-40-130 FICA/Medicare	\$ 5,391.49	\$ 6,500.00	\$ 12,357.88	\$ 13,481.32	\$ 5,252.47
10-40-135 TMRS	\$ 4,534.43	\$ 5,300.00	\$ 5,152.08	\$ 5,620.45	\$ 3,882.20
10-40-142 Employee Health Insurance	\$ 7,930.71	\$ 4,380.00	\$ -	\$ -	\$ 10,196.88
10-40-145 Worker's Compensation	\$ -	\$ -	\$ 1,824.20	\$ 1,990.04	\$ 273.31
10-40-146 Unemployment Insurance	\$ 384.82	\$ 136.00	\$ -	\$ -	\$ 107.53
10-40-150 Longevity	\$ -	\$ -	\$ -	\$ -	\$ 100.00
10-40-190 Car Allowance	\$ 664.00	\$ -	\$ -	\$ -	\$ -
10-40-210 Election	\$ 3,590.76	\$ -	\$ 503.01	\$ 503.01	\$ 8,730.93
10-40-220 Advertising	\$ 415.00	\$ 1,800.00	\$ 914.12	\$ 997.22	\$ 1,800.00
10-40-230 Postage and Shipping	\$ -	\$ -	\$ 46.05	\$ 50.24	\$ 100.00
10-40-310 Office	\$ 1,328.26	\$ -	\$ 1,123.01	\$ 1,225.10	\$ 1,200.00
10-40-400 Vehicle Maintenance	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
10-40-500 Dues and Membership	\$ 1,684.99	\$ 1,500.00	\$ 846.72	\$ 923.69	\$ 2,000.00
10-40-510 Education & Training Materials	\$ 250.00	\$ 1,500.00	\$ 1,124.29	\$ 1,226.50	\$ 2,000.00
10-40-520 Mtgs, Seminars & Conferences	\$ 50.00	\$ 1,500.00	\$ 4,033.60	\$ 4,400.29	\$ 6,000.00
10-40-530 Transportation	\$ 174.00	\$ 500.00	\$ 2,135.04	\$ 2,329.13	\$ 2,500.00
<b>Total - Administration</b>	<b>\$ 90,534.60</b>	<b>\$ 84,616.00</b>	<b>\$ 71,558.13</b>	<b>\$ 78,017.69</b>	<b>\$ 114,203.12</b>

41-Finance:

10-41-110 Salaries and Wages	\$ 36,863.94	\$ 45,000.00	\$ 35,870.60	\$ 36,000.00	\$ 75,038.96
10-41-120 Overtime	\$ 55.82	\$ -	\$ -	\$ -	\$ -
10-41-130 FICA/Medicare	\$ 2,827.42	\$ 3,200.00	\$ 7,709.00	\$ 8,409.82	\$ 5,880.63
10-41-135 TMRS	\$ 2,613.06	\$ 3,200.00	\$ 3,575.14	\$ 3,900.15	\$ 4,351.01
10-41-140 Certification Pay	\$ -	\$ -	\$ -	\$ -	\$ 1,800.00
10-41-142 Employee Health Insurance	\$ 7,771.84	\$ 8,000.00	\$ 775.12	\$ 845.59	\$ 10,196.88
10-41-145 Worker's Compensation	\$ -	\$ -	\$ 1,824.20	\$ 1,990.04	\$ 305.99
10-41-146 Unemployment Insurance	\$ 221.76	\$ 136.00	\$ -	\$ -	\$ 107.53
10-41-150 Longevity	\$ 40.00	\$ -	\$ -	\$ -	\$ 32.00
10-41-190 Car Allowance	\$ 17.50	\$ -	\$ -	\$ -	\$ -
10-41-200 Financial and Accounting	\$ 306.20	\$ 15,000.00	\$ 21,352.82	\$ 23,293.99	\$ 11,250.00
10-41-201 QuickBooks Software	\$ 6,484.50	\$ -	\$ 3,588.65	\$ 3,914.89	\$ -
10-41-220 Postage and Shipping	\$ -	\$ -	\$ -	\$ -	\$ 100.00
10-41-300 Office	\$ 1,339.43	\$ -	\$ 237.29	\$ 237.29	\$ 1,000.00
10-41-500 Dues & Membership	\$ 436.00	\$ 150.00	\$ -	\$ 100.00	\$ 500.00
10-41-515 Training and Education	\$ 604.14	\$ 1,500.00	\$ 950.00	\$ 1,140.00	\$ 2,000.00
10-41-520 Mtgs, Seminars & Conferences	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 5,000.00
10-41-530 Transportation, Lodging and Meal	\$ 174.00	\$ 500.00	\$ 2,432.94	\$ 2,432.94	\$ 1,000.00
<b>Total - Finance</b>	<b>\$ 59,755.61</b>	<b>\$ 78,186.00</b>	<b>\$ 78,315.76</b>	<b>\$ 82,264.70</b>	<b>\$ 118,563.00</b>

42-Muni Court:

10-42-110 Salaries and Wages	\$ 34,879.56	\$ 40,253.00	\$ 26,945.49	\$ 29,395.08	\$ 40,171.32
10-42-130 FICA/Medicare	\$ 2,973.68	\$ 3,000.00	\$ 7,051.92	\$ 7,693.00	\$ 3,076.47
10-42-135 TMRS	\$ 2,466.83	\$ 3,000.00	\$ 3,160.72	\$ 3,448.06	\$ 2,274.70
10-42-142 Employee Health Insurance	\$ 8,096.60	\$ 8,000.00	\$ 775.12	\$ 845.59	\$ 10,196.88
10-42-145 Worker's Compensation	\$ -	\$ -	\$ 1,824.20	\$ 1,990.04	\$ 160.08
10-42-146 Unemployment Insurance	\$ 209.35	\$ 136.00	\$ -	\$ -	\$ 107.53
10-42-150 Longevity	\$ 12.00	\$ -	\$ -	\$ -	\$ 44.00
10-42-200 Judge	\$ 3,815.00	\$ 10,000.00	\$ 5,833.35	\$ 6,363.65	\$ 10,000.00
10-42-205 ALT Judge	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
10-42-210 Prosecutor	\$ 4,241.50	\$ 5,000.00	\$ 1,359.86	\$ 1,483.48	\$ 5,000.00
10-42-220 FAST COURT	\$ 2,625.00	\$ 2,000.00	\$ 6,280.41	\$ 6,851.36	\$ 1,450.00
10-42-230 Postage	\$ -	\$ 200.00	\$ -	\$ -	\$ 200.00
10-42-300 Office	\$ 1,743.26	\$ 1,500.00	\$ 74.46	\$ 81.23	\$ 1,000.00
10-42-530 Schools and Seminars	\$ 605.18	\$ 300.00	\$ 350.00	\$ 350.00	\$ 1,000.00
10-42-600 Collection Costs	\$ 625.54	\$ 140.00	\$ 1,674.03	\$ 1,826.21	\$ 2,000.00
10-42-540 Transportation, Lodging and Meal	\$ 448.12	\$ 500.00	\$ 562.98	\$ 562.98	\$ 1,000.00
<b>Total - Muni Court</b>	<b>\$ 62,741.62</b>	<b>\$ 75,029.00</b>	<b>\$ 55,892.54</b>	<b>\$ 60,890.68</b>	<b>\$ 78,680.99</b>



61-Public Works:	FY 22 Actual	FY 2023 Budget	FY 23 Actuals	FY23 Estimate	FY 2024 Budget
10-61-110 Salaries and Wages	\$ 98,784.18	\$ 83,000.00	\$ 54,578.48	\$ 68,040.16	\$ 111,180.22
10-61-112 Part-Time	\$ 15,082.47	\$ 26,094.00	\$ -	\$ -	\$ 8,399.04
10-61-120 Overtime	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 1,000.00
10-61-130 FICA/Medicare	\$ 9,370.79	\$ 6,300.00	\$ 13,117.78	\$ 15,810.31	\$ 9,187.01
10-61-135 TMRS	\$ 8,109.52	\$ 6,100.00	\$ 5,437.68	\$ 6,932.01	\$ 6,295.58
10-61-142 Employee Health Insurance	\$ 17,982.35	\$ 24,280.00	\$ 468.23	\$ 610.80	\$ 24,459.05
10-61-145 Workers Compensation	\$ -	\$ -	\$ 3,694.00	\$ 4,029.82	\$ 7,444.95
10-61-146 Unemployment Insurance	\$ 688.22	\$ 136.00	\$ -	\$ -	\$ 320.72
10-61-150 Longevity	\$ 836.64	\$ 1,060.00	\$ -	\$ -	\$ 512.40
10-61-190 Car Allowance	\$ -	\$ -	\$ -	\$ -	\$ 2,520.00
10-61-220 Engineering/Survey	\$ 360.00	\$ 5,000.00	\$ -	\$ -	\$ 2,000.00
10-61-230 Utilities	\$ 4,342.74	\$ 4,000.00	\$ 5,718.65	\$ 6,238.53	\$ 6,000.00
10-61-300 Office	\$ 109.35	\$ 200.00	\$ 636.35	\$ 694.20	\$ 1,000.00
10-61-305 Buildings & Structures	\$ 1,500.00	\$ 800.00	\$ 7,570.03	\$ 8,258.21	\$ 4,000.00
10-61-310 Fuel and Oil	\$ 8,080.57	\$ 3,000.00	\$ 5,046.46	\$ 5,505.23	\$ 5,000.00
10-61-325 Janitorial	\$ 978.25	\$ 600.00	\$ 95.78	\$ 114.94	\$ 600.00
10-61-350 Water	\$ -	\$ 450.00	\$ 194.90	\$ 212.62	\$ 400.00
10-61-360 Safety and Regulatory	\$ -	\$ 200.00	\$ -	\$ -	\$ 200.00
10-61-370 Uniforms and Apparel	\$ 3,192.23	\$ 3,000.00	\$ 3,219.82	\$ 3,512.53	\$ 4,000.00
10-61-380 Minor Tools and Equipment	\$ 2,058.58	\$ 1,000.00	\$ 1,057.89	\$ 1,154.06	\$ 1,000.00
10-61-400 Motor Vehicle Maint and Repairs	\$ 2,353.19	\$ 4,000.00	\$ 15,613.96	\$ 17,033.41	\$ 4,000.00
10-61-410 Grounds and Landscaping Maintenance	\$ 1,690.32	\$ 100.00	\$ 21,214.88	\$ 23,143.51	\$ 2,600.00
10-61-430 Machinery and Equipment Maintenance	\$ 2,746.12	\$ 6,500.00	\$ 4,975.72	\$ 5,428.06	\$ 6,500.00
10-61-440 Street Signs	\$ 2,500.00	\$ 2,000.00	\$ 63.98	\$ 69.80	\$ -
10-61-515 Training and Education	\$ 500.00	\$ 400.00	\$ -	\$ -	\$ 500.00
10-61-530 Transportation, Lodging and Meal	\$ -	\$ 300.00	\$ 677.14	\$ 738.70	\$ 300.00
10-61-600 Street and ROW	\$ 4,372.43	\$ 90,000.00	\$ 52.18	\$ 56.92	\$ 80,000.00
10-61-601 Street Maintenance	\$ 9,224.77	\$ 30,000.00	\$ 10,877.64	\$ 11,866.52	\$ 20,000.00
10-61-610 Other Misc Expenses	\$ 3,088.53	\$ -	\$ 295.86	\$ 322.76	\$ 500.00
<b>Total - Public Works</b>	<b>\$ 199,357.75</b>	<b>\$ 302,420.00</b>	<b>\$ 157,826.40</b>	<b>\$ 183,635.87</b>	<b>\$ 309,918.97</b>

64-Police Department:

10-64-110 Salaries and Wages	\$ 408,740.36	\$ 445,000.00	\$ 220,886.19	\$ 240,966.75	\$ 325,914.88
10-64-120 Overtime	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
10-64-130 FICA/Medicare	\$ 33,651.33	\$ 30,000.00	\$ 59,710.07	\$ 61,760.07	\$ 24,938.30
10-64-135 TMRS	\$ 28,927.25	\$ 30,000.00	\$ 23,063.90	\$ 23,513.90	\$ 18,454.93
10-64-142 Employee Health Insurance	\$ 37,541.65	\$ 60,000.00	\$ 2,330.75	\$ 2,542.64	\$ 51,040.56
10-64-145 Worker's Compensation	\$ -	\$ -	\$ 7,296.80	\$ 7,960.15	\$ 13,554.93
10-64-146 Unemployment Insurance	\$ 2,454.93	\$ 2,200.00	\$ -	\$ -	\$ 645.19
10-64-150 Longevity	\$ 48.00	\$ 200.00	\$ -	\$ -	\$ 76.00
10-64-205 Internet Vehicle Services	\$ 4,011.28	\$ 4,500.00	\$ 4,258.00	\$ 4,645.09	\$ 4,100.00
10-64-215 Warrant Software	\$ (58.99)	\$ 1,300.00	\$ 436.15	\$ 475.80	\$ 1,300.00
10-64-220 Postage and Shipping	\$ 64.91	\$ 200.00	\$ 7.85	\$ 8.56	\$ 200.00
10-64-250 Physicals and Medical Services	\$ 1,652.21	\$ 200.00	\$ 700.00	\$ 763.64	\$ 500.00
10-64-260 Prisoner Support	\$ 3,100.00	\$ 3,000.00	\$ 700.00	\$ 763.64	\$ -
10-64-265 Juvenile Transport	\$ -	\$ 500.00	\$ -	\$ -	\$ -
10-64-300 Office Supplies	\$ 3,720.24	\$ 3,000.00	\$ 1,395.59	\$ 1,522.46	\$ 3,000.00
10-64-310 Fuel and Oil	\$ 20,000.28	\$ 20,000.00	\$ 8,933.85	\$ 9,746.02	\$ 20,000.00
10-64-312 Computer Software	\$ 8,031.19	\$ 10,000.00	\$ 12,914.60	\$ 14,088.65	\$ 17,750.00
10-64-320 Janitorial	\$ 102.82	\$ 400.00	\$ 109.40	\$ 119.35	\$ 400.00
10-64-330 Chemical & Medical	\$ -	\$ 80.00	\$ 65.00	\$ 70.91	\$ 100.00
10-64-350 Uniforms and Apparel	\$ 1,218.30	\$ 3,600.00	\$ 816.37	\$ 890.59	\$ 3,600.00
10-64-360 Equipment and Ammo	\$ 3,207.76	\$ 6,000.00	\$ 1,510.10	\$ 1,647.38	\$ 5,000.00
10-64-370 Other Supplies	\$ 54.57	\$ -	\$ 264.92	\$ 289.00	\$ 250.00
10-64-410 Motor Vehicles Maint & Repairs	\$ 9,155.80	\$ 11,500.00	\$ 10,988.54	\$ 11,987.50	\$ 11,500.00
10-64-420 Radio and Communications	\$ -	\$ 1,600.00	\$ 1,421.24	\$ 1,421.24	\$ 1,600.00
10-64-436 Dispatch Services	\$ -	\$ 12,000.00	\$ 24,000.00	\$ 24,000.00	\$ -
10-64-500 Dues & Membership	\$ 1,504.42	\$ 800.00	\$ 387.30	\$ 422.51	\$ 1,000.00
10-64-510 Education & Training Materials	\$ 2,388.14	\$ 1,500.00	\$ 235.00	\$ 256.36	\$ 1,500.00
10-64-520 Certifications and Licensing	\$ 250.00	\$ -	\$ -	\$ -	\$ 200.00
10-64-530 MTGS, Seminars and Conferences	\$ 127.12	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
10-64-540 Transportation, Lodging and Meals	\$ 2,211.99	\$ 1,000.00	\$ 3,346.88	\$ 3,651.14	\$ 1,000.00
10-64-624 Animal Control	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -



10-64-900 Police Donation Expense	\$ (453.59)	\$ -	\$ -	\$ -	\$ 500.00
<b>Total - Police Department</b>	<b>\$ 572,018.53</b>	<b>\$ 656,580.00</b>	<b>\$ 385,778.50</b>	<b>\$ 413,513.34</b>	<b>\$ 510,124.79</b>

99-Non-Departmental:	FY 22 Actual	FY 2023 Budget	FY 23 Actuals	FY23 Estimate	FY 2024 Budget
10-99-100 Legal	\$ 55,738.85	\$ 45,000.00	\$ 28,147.17	\$ 30,706.00	\$ 45,000.00
10-99-110 Insurance	\$ 36,796.41	\$ 35,000.00	\$ 72,175.60	\$ 72,175.60	\$ 35,000.00
10-99-120 Advertising	\$ -	\$ 1,000.00	\$ 4,942.56	\$ 5,391.88	\$ 4,000.00
10-99-140 IT Support	\$ 3,039.94	\$ 3,000.00	\$ 4,020.71	\$ 4,386.23	\$ 5,000.00
10-99-150 Pest Control	\$ 340.00	\$ 350.00	\$ 255.00	\$ 297.50	\$ 350.00
10-99-160 Utilities	\$ 13,739.17	\$ 11,000.00	\$ 1,031.52	\$ 1,125.29	\$ 11,000.00
10-99-180 Ingram VFD	\$ 13,201.00	\$ 13,000.00	\$ -	\$ -	\$ -
10-99-190 Website Management/Communications	\$ -	\$ 7,000.00	\$ 434.67	\$ 474.19	\$ 2,000.00
10-99-191 KCAD	\$ 6,209.00	\$ 6,000.00	\$ 4,382.25	\$ 5,112.63	\$ 6,000.00
10-99-192 Network Services	\$ -	\$ 1,000.00	\$ 2,340.85	\$ 2,553.65	\$ 2,500.00
10-99-193 Telephone-Landline	\$ 8,883.82	\$ 11,000.00	\$ 18,699.07	\$ 20,398.99	\$ 20,000.00
10-99-194 Postage Meter Lease	\$ 790.80	\$ 1,000.00	\$ 2,231.46	\$ 2,434.32	\$ 2,500.00
10-99-196 Surety Bonds	\$ 342.00	\$ 1,000.00	\$ -	\$ -	\$ 500.00
10-99-197 Street Lights-KPUB	\$ 4,965.96	\$ 6,000.00	\$ 8,798.39	\$ 9,598.24	\$ 9,000.00
10-99-199 Land Purchase	\$ 11,657.88	\$ 11,892.00	\$ 77,656.90	\$ 77,656.90	\$ 11,000.00
10-99-200 Food & Beverages	\$ -	\$ -	\$ -	\$ -	\$ 500.00
10-99-210 Janitorial	\$ 3,044.04	\$ 3,500.00	\$ 4,221.14	\$ 4,604.88	\$ 4,500.00
10-99-230 Inspections Building Permits	\$ 2,592.17	\$ 4,000.00	\$ 15,868.20	\$ 17,310.76	\$ 20,000.00
10-99-240 Postage and Shipping	\$ 211.38	\$ 1,450.00	\$ 1,480.37	\$ 1,614.95	\$ 1,500.00
10-99-250 Physical and Medical, Drug Testing	\$ 105.63	\$ -	\$ 325.53	\$ 355.12	\$ 400.00
10-99-300 Office Supplies	\$ -	\$ -	\$ 4,246.16	\$ 4,632.17	\$ 5,000.00
10-99-301 Printing Contract	\$ -	\$ -	\$ 6,799.14	\$ 7,417.24	\$ 5,000.00
10-99-303 Printing Paper	\$ -	\$ -	\$ 286.65	\$ 312.71	\$ 500.00
10-99-304 Paper Shredding	\$ -	\$ -	\$ 2,558.43	\$ 2,791.01	\$ 2,500.00
10-99-400 Grounds and Landscaping	\$ 90.03	\$ -	\$ 161.21	\$ 175.87	\$ 200.00
10-99-410 Buildings and Structures	\$ 3,320.28	\$ 5,500.00	\$ 17,014.09	\$ 18,560.83	\$ 5,000.00
10-99-500 Dues and Membership	\$ -	\$ -	\$ 125.00	\$ 136.36	\$ 200.00
10-99-610 Contingency	\$ 10,673.83	\$ 25,000.00	\$ 767.75	\$ 837.55	\$ 2,000.00
10-99-625 City Event Donation Expenses	\$ 86.14	\$ 1,000.00	\$ 1,360.28	\$ 1,483.94	\$ 2,000.00
10-99-630 Refunds	\$ -	\$ 300.00	\$ 150.00	\$ 163.64	\$ -
10-99-653 City Grant Expenses	\$ -	\$ -	\$ 659.00	\$ 718.91	\$ 25,000.00
10-99-655 Loan Capital Outlay	\$ 8,339.23	\$ 8,418.00	\$ 74,158.97	\$ 74,158.97	\$ -
10-99-657 Event Ground Expense	\$ 1,089.25	\$ 4,000.00	\$ 1,880.06	\$ 2,050.97	\$ 3,000.00
10-99-800 Transfer to Road Improvement Fund	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
10-99-801 Transfer to Wastewater Fund	\$ -	\$ -	\$ 171,782.22	\$ 171,782.22	\$ -
10-99-802 Transfer to HOT Fund	\$ -	\$ -	\$ 75.80	\$ 75.80	\$ -
10-99-803 Transfer to Capital Improvements Fund	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00
<b>Total - Non-Departmental</b>	<b>\$ 185,369.25</b>	<b>\$ 207,410.00</b>	<b>\$ 729,355.91</b>	<b>\$ 741,879.05</b>	<b>\$ 541,150.00</b>

General Fund - Beginning Balance:	\$ 430,053.51	\$ 721,140.77	\$ 721,140.77	\$ 721,140.77	\$ 655,124.27
General Fund - Revenues:	\$ 1,460,864.62	\$ 1,344,688.02	\$ 1,395,147.17	\$ 1,494,184.83	\$ 1,442,512.00
General Fund - Expenditures:	\$ 1,169,777.36	\$ 1,404,241.00	\$ 1,478,727.24	\$ 1,560,201.32	\$ 1,672,640.87
General Fund - Ending Fund Balance:	\$ 721,140.77	\$ 661,587.79	\$ 637,560.70	\$ 655,124.27	\$ 424,995.41



**GENERAL FUND  
CAPITAL IMPROVEMENTS**

Account Number/Description	FY 22 Actual	FY 23 Budget	FY 23 Actuals	FY23 Estimate	FY24 Budget
15-GF Capital Improvements					
<b>Revenues</b>					
15-GF Capital Improvements Revenue:					
15-38-100 Transfer from General	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00
<b>Total GF Capital Improvements - Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,000.00</b>
<b>Expenditures</b>					
15-GF Capital Improvements Expenditures:					
15-61-430 Machinery & Equipment					\$ 60,000.00
15-99-410 Buildings & Structures					\$ 50,000.00
<b>Total GF Capital Improvements Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,000.00</b>

Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 15 GF Capital Improvements Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00
Fund 15 GF Capital Improvements Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00
Fund 15 GF Capital Improvements Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# **DEBT SERVICE FUND**

Account Number/Description	FY 22 Actual	FY 2023 Budget	FY 23 Actuals	FY23 Estimate	FY24 Budget
<b>20-I&amp;S Debt Service Fund</b>					
<b>Revenues</b>					
30-I&S Debt Service Revenues:					
20-30-100 Current Property Taxes	\$ 46,080.19	\$ 61,081.28	\$ 46,957.60	\$ 51,226.47	\$ 60,000.00
20-30-110 Delinquent Property Taxes	\$ 1,461.10	\$ 2,000.00	\$ 785.46	\$ 856.87	\$ 1,000.00
20-30-120 Penalty & Interest	\$ 1,192.38	\$ 500.00	\$ 1,068.60	\$ 1,165.75	\$ 1,000.00
20-30-200 Interest on Investments	\$ 90.48	\$ 50.00	\$ 145.22	\$ 158.42	\$ 100.00
20-30-300 Transfer from Wastewater Fund	\$ 85,403.91	\$ 97,508.49	\$ 97,508.49	\$ 102,508.49	\$ 97,422.84
20-30-310 Reserve Fund	\$ -	\$ 5,000.00	\$ 49,844.88	\$ 49,844.88	\$ 5,000.00
20-30-320 Transfer for Paying Agent Fees	\$ -	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
<b>Total I&amp;S Debt Service Revenues:</b>	<b>\$ 134,228.06</b>	<b>\$ 169,139.77</b>	<b>\$ 196,310.25</b>	<b>\$ 205,760.88</b>	<b>\$ 167,522.84</b>
<b>Expenditures</b>					
53-I&S Debt Service Expenditures:					
20-53-110 2014 Tax & Revenue CO'S	\$ 54,946.50	\$ 54,517.50	\$ 54,767.51	\$ 54,517.50	\$ 73,805.50
20-53-120 2013 Tax & Revenue CO'S	\$ 200.00	\$ 20,200.00	\$ 20,200.00	\$ 20,200.00	\$ -
20-53-130 2011 Tax & Revenue CO'S	\$ -	\$ 38,735.84	\$ 35,894.70	\$ 38,735.84	\$ 39,422.84
20-53-140 2009 Tax & Revenue CO'S	\$ 28,000.00	\$ 28,000.00	\$ 28,150.00	\$ 28,150.00	\$ 28,000.00
20-53-150 Paying Agent Fees	\$ 21,532.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00
20-53-160 Reserve Fund	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
<b>Total I&amp;S Debt Service Expenditures:</b>	<b>\$ 104,678.50</b>	<b>\$ 149,453.34</b>	<b>\$ 139,012.21</b>	<b>\$ 144,603.34</b>	<b>\$ 149,228.34</b>

Beginning Fund Balance	\$ 87,098.61	\$ 116,648.17	\$ 116,648.17	\$ 116,648.17	\$ 177,805.71
Fund 20 Debt Service Revenues	\$ 134,228.06	\$ 169,139.77	\$ 196,310.25	\$ 205,760.88	\$ 167,522.84
Fund 20 Debt Service Expenditures	\$ 104,678.50	\$ 149,453.34	\$ 139,012.21	\$ 144,603.34	\$ 149,228.34
Fund 20 Debt Service Balance	\$ 116,648.17	\$ 136,334.60	\$ 173,946.21	\$ 177,805.71	\$ 196,100.21

City of Ingram  
 FY 2023-2024  
 Annual Aggregate Debt Service

All Outstanding Debt Service Issues						
Year	Principal		Interest		Total	
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	
<b>Total</b>	<b>\$</b>	<b>2,525,000</b>	<b>\$</b>	<b>737,119.63</b>	<b>\$ 3,262,119.63</b>	



**City of Ingram**  
**FY 2023-2024**  
**Annual Debt Service Payment Schedule by Issue**

<b>Issue</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Combination Tax & Surplus Revenue CO's, Series 2014	\$ 40,000.00	\$ 33,805.50	\$ 73,805.50
Combination Tax & Surplus Revenue CO's, Series 2013	-	-	-
Combination Tax & Surplus Revenue CO's, Series 2011	20,000.00	19,422.84	39,422.84
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
<b>Annual Debt Service Totals</b>	<b>\$ 88,000.00</b>	<b>\$ 53,228.34</b>	<b>\$ 149,228.34</b>

**HOTEL OCCUPANCY FUND**

Account Number/Description	FY 22 Actual	FY 2023 Budget	FY 23 Actuals	FY23 Estimate	FY24 Budget
<b>30-Hotel Occupancy Tax Fund</b>					
<b>Revenues</b>					
33-Hot Revenues:					
30-33-110 Hotel Occupancy Taxes	\$ 19,746.84	\$ 21,000.00	\$ 14,936.97	\$ 16,294.88	\$ 20,000.00
30-33-120 Donations & Contributions	\$ -	\$ -		\$ -	\$ -
30-33-200 Interest on Investments	\$ 41.02	\$ -	\$ 39.48	\$ 43.07	\$ 40.00
<b>Total HOT Revenues:</b>	<b>\$ 19,787.86</b>	<b>\$ 21,000.00</b>	<b>\$ 14,976.45</b>	<b>\$ 16,337.95</b>	<b>\$ 20,040.00</b>
<b>Expenditures</b>					
51-HOT Expenditures:					
30-51-100 Marketing & Advertising	\$ 5,408.60	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
30-51-110 Community Promotions	\$ 6,000.00	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00
30-51-120 Mural Fund	\$ 2,500.00	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00
30-51-130 Visitors Bureau & Services	\$ -	\$ 8,000.00	\$ -	\$ -	\$ 5,000.00
<b>Total HOT Expenditures:</b>	<b>\$ 13,908.60</b>	<b>\$ 21,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,000.00</b>

Beginning Balance	\$ 31,382.16	\$ 37,261.42	\$ 37,261.42	\$ 37,261.42	\$ 53,599.37
Fund 30 HOT Revenues	\$ 19,787.86	\$ 21,000.00	\$ 14,976.45	\$ 16,337.95	\$ 20,040.00
Fund 30 HOT Expenditures	\$ 13,908.60	\$ 21,000.00	\$ -	\$ -	\$ 18,000.00
Fund 30 HOT Balance	\$ 37,261.42	\$ 37,261.42	\$ 52,237.87	\$ 53,599.37	\$ 55,639.37

# **ROAD IMPROVEMENTS FUND**

Account Number/Description	FY 2023 Budget	FY 23 Actuals	FY23 Estimate	FY24 Budget
<b>32-Road Improvement Fund</b>				
Revenues:				
32-38-100 Transfer from General Fund	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
32-38-200 Transfer from Grants Fund				\$ 525,000.00
Expenditures:				
32-61-601 Street Maintenance	\$ 200,000.00		\$ 200,000.00	\$ 725,000.00
<b>Total - Road Improvements</b>	\$ -	\$ 200,000.00	\$ -	\$ -

Beginning Balance	\$ -	\$ -	\$ -	\$ -
Fund 32 Road Improvement Revenues	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 725,000.00
Fund 32 Road Improvement Expenditures	\$ 200,000.00	\$ -	\$ 200,000.00	\$ 725,000.00
Fund 32 Road Improvement Balance	\$ -	\$ 200,000.00	\$ -	\$ -



# **GRANTS FUND**

Account Number/Description	FY 22 Actual	FY 23 Budget	FY 23 Actuals	FY23 Estimate	FY24 Budget
<b>40-Grants Fund</b>					
<b>Revenues</b>					
40-Grants Revenue:					
40-30-100 ARPA	\$ 229,654.98	\$ -	\$ -	\$ -	\$ -
40-30-110 CDBG Grant					\$ 500,000.00
40-30-111 CDBG Match Transfer from GF					\$ 25,000.00
40-36-115 Interest Revenue	\$ 55.26		\$ 279.44	\$ 304.84	
<b>Total - Revenue</b>	<b>\$ 229,710.24</b>	<b>\$ -</b>	<b>\$ 279.44</b>	<b>\$ 304.84</b>	<b>\$ 525,000.00</b>
<b>Expenditures</b>					
40-Grants Expenditures:					
40-41-200 Financial and Accounting					\$ 23,750.00
40-61-340 Machinery and Equipment			\$ 79,800.00	\$ 79,800.00	
40-64-420 Radio and Communications			\$ 45,975.00	\$ 45,975.00	\$ 36,000.00
40-80-450 Lift Stations				\$ 30,000.00	
40-99-800 Transfer to Road Improvement Fund					\$ 525,000.00
<b>Total Grants Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,775.00</b>	<b>\$ 155,775.00</b>	<b>\$ 584,750.00</b>

Beginning Fund Balance	\$ 229,202.01	\$ 458,912.25	\$ 458,912.25	\$ 458,912.25	\$ 303,442.09
Fund 40 Grants Revenues	\$ 229,710.24	\$ -	\$ 279.44	\$ 304.84	\$ 525,000.00
Fund 40 Grants Expenditures	\$ -	\$ -	\$ 125,775.00	\$ 155,775.00	\$ 584,750.00
Fund 40 Grants Balance	\$ 458,912.25	\$ 458,912.25	\$ 333,416.69	\$ 303,442.09	\$ 243,692.09

# **ENTERPRISE/WASTEWATER FUND**

Account Number/Description	FY 22 Actual	FY 2023 Budget	FY 23 Actuals	FY23 Estimate	FY24 Budget
<b>52-Enterprise Fund</b>	<b>Revenues</b>				
Service Fees:					
52-37-100 Wastewater Usage	\$ 378,358.61	\$ 250,000.00	\$ 423,837.43	\$ 462,368.11	\$ 400,000.00
52-37-110 M&O Fees	\$ 59,438.83	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00
52-37-120 Administrative Fees	\$ 23,831.04	\$ 25,000.00	\$ -	\$ -	
52-37-200 CIP/DS Revenue	\$ 20,288.42	\$ 22,000.00	\$ 220.00	\$ 240.00	
52-37-210 Debt Service Fee	\$ 47,385.81	\$ 40,000.00		\$ -	
52-37-220 System Access Fees	\$ 2,625.00	\$ 10,000.00	\$ 6,230.00	\$ 6,796.36	\$ 8,000.00
52-37-230 Construction & Tap Fees	\$ 375.00	\$ 5,000.00	\$ 4,900.00	\$ 4,900.00	\$ 5,000.00
52-37-300 Interest On Investments	\$ 385.04	\$ 200.00	\$ 384.38	\$ 419.32	\$ 425.00
52-37-400 USDA Grant	\$ -		\$ -	\$ -	\$ -
52-37-600 Service Application Fees	\$ 725.00	\$ 1,500.00	\$ 50.00	\$ 54.55	\$ 200.00
52-37-610 Returned Check Fees	\$ -	\$ -		\$ -	\$ -
52-37-620 Late Fees	\$ 8,422.43	\$ 4,500.00		\$ -	\$ 200.00
52-37-630 Disconnect Fee - City	\$ 820.61	\$ 800.00		\$ -	\$ 500.00
52-38-802 Transfers from General Fund	\$ 2,568.05		\$ 171,782.22	\$ 171,782.22	\$ -
<b>Total Service Fees:</b>	<b>\$ 545,223.84</b>	<b>\$ 399,000.00</b>	<b>\$ 607,404.03</b>	<b>\$ 646,560.56</b>	<b>\$ 454,325.00</b>
<b>Operating:</b>	<b>Expenditures</b>				
52-80-110 Salaries and Wages	\$ 20,999.18	\$ 50,000.00	\$ 36,365.30	\$ 39,671.24	\$ 79,719.51
52-80-130 FICA/Medicare	\$ 1,805.10	\$ 3,825.00	\$ 8,741.67	\$ 9,536.37	\$ 6,124.67
52-80-135 TMRS	\$ 1,484.64	\$ 5,000.00	\$ 3,140.60	\$ 3,426.11	\$ 4,197.05
52-80-142 Employee Health Insurance	\$ 4,190.41	\$ 11,000.00	\$ 312.16	\$ 340.54	\$ 16,306.03
52-80-145 Worker's Compensation	\$ -	\$ -	\$ 1,778.60	\$ 1,940.29	\$ 4,963.30
52-80-146 Unemployment Insurance	\$ 126.00	\$ 210.00		\$ -	\$ 213.81
52-80-150 Longevity	\$ -	\$ -		\$ -	\$ 341.60
52-80-190 Other Contracts & Services	\$ -	\$ 10,000.00	\$ 2,263.79	\$ 2,469.59	\$ 25,000.00
52-80-195 Car Allowance	\$ -	\$ -	\$ -	\$ -	\$ 1,680.00
52-80-230 Financial & Accounting	\$ 113.19	\$ 5,000.00	\$ 5,249.00	\$ 5,726.18	\$ 5,000.00
52-80-240 Caselle-2024 Fundview	\$ 5,916.50	\$ 6,000.00	\$ 1,749.25	\$ 1,908.27	\$ 8,150.00
52-80-250 Postage & Shipping	\$ 5,244.78	\$ 4,000.00	\$ 1,064.79	\$ 1,161.59	\$ 4,000.00
52-80-260 Telephone	\$ 1,725.30	\$ 2,000.00	\$ 2,554.79	\$ 2,787.04	\$ 3,000.00
52-80-270 Utilities	\$ 1,907.24	\$ 3,200.00	\$ 1,756.19	\$ 1,915.84	\$ 3,000.00
52-80-280 Kerrville Treatment	\$ 220,353.95	\$ 300,000.00	\$ 256,215.30	\$ 279,507.60	\$ 300,000.00
52-80-300 Office Supplies	\$ 978.69	\$ 1,500.00	\$ 206.01	\$ 224.74	\$ 500.00
52-80-310 IT	\$ 276.00	\$ 400.00	\$ 708.95	\$ 773.40	\$ 400.00
52-80-320 Minor Tools & Equipment	\$ 478.54	\$ 500.00	\$ 397.47	\$ 433.60	\$ 500.00
52-80-340 Fuel & Oil Supplies	\$ 3,000.00	\$ 2,500.00		\$ -	\$ 1,500.00
52-80-410 Machinery & Equipment	\$ -	\$ 1,000.00	\$ 10,777.36	\$ 11,757.12	\$ 10,000.00
52-80-430 Mains & Collections Lines	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
52-80-450 Lift Stations	\$ 941.05	\$ 5,000.00	\$ 10,195.45	\$ 11,122.31	\$ 9,000.00
52-80-460 Street Maint & Repairs	\$ 407.12	\$ 8,000.00		\$ -	\$ 8,000.00
52-80-520 Licenses & Certification	\$ -	\$ 460.00		\$ -	\$ -
52-80-530 Schools & Seminars	\$ 1,025.00	\$ 500.00		\$ -	\$ 500.00
52-80-540 Transportation, Lodging, Meals	\$ 1,106.08	\$ 500.00		\$ -	\$ 500.00
52-80-610 Depreciation	\$ 210,615.00	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00
52-80-625 Refunds	\$ 20.00	\$ 400.00		\$ -	\$ 400.00
<b>Total Wastewater Operating:</b>	<b>\$ 482,713.77</b>	<b>\$ 635,995.00</b>	<b>\$ 553,476.68</b>	<b>\$ 584,701.83</b>	<b>\$ 707,995.98</b>
<b>99 Non-Departmental:</b>					
52-99-110 Contingency	\$ 147.50	\$ 9,000.00	\$ -	\$ -	\$ -
52-99-800 Transfer to GF	\$ -		\$ -	\$ -	\$ -
52-99-810 Transfer to I&S Debt Service Fund	\$ 50,000.00	\$ 42,000.00	\$ -	\$ -	\$ -
52-99-820 Transfer to CIP/DS	\$ 21,000.00	\$ 44,000.00	\$ 44,000.00	\$ 44,000.00	\$ 21,000.00
52-99-825 Transfer per Cert of Oblig Ord	\$ -	\$ 55,508.49	\$ 50,508.49	\$ 55,508.49	\$ 37,000.00
52-99-830 Transfer to Reserve Fee	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
52-99-840 Transfer to Paying Agent	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
<b>Total 99 Non-Departmental:</b>	<b>\$ 71,147.50</b>	<b>\$ 158,508.49</b>	<b>\$ 97,508.49</b>	<b>\$ 102,508.49</b>	<b>\$ 66,000.00</b>
Beginning Fund Balance	\$ 444,692.93	\$ 436,055.50	\$ 453,330.36	\$ 453,330.36	\$ 412,680.60
Fund 52 Enterprise Revenues	\$ 545,223.84	\$ 399,000.00	\$ 607,404.03	\$ 646,560.56	\$ 454,325.00
Fund 52 Enterprise Expenditures	\$ 553,861.27	\$ 794,503.49	\$ 650,985.17	\$ 687,210.32	\$ 773,995.98
Fund 52 Balance	\$ 436,055.50	\$ 40,552.01	\$ 409,749.22	\$ 412,680.60	\$ 93,009.62



**WASTEWATER FUND  
CAPITAL IMPROVEMENTS**

Account Number/Description	FY 22 Actual	FY 23 Budget	FY 23 Actuals	FY23 Estimate	FY24 Budget
53-WW Capital Improvements					
<b>Revenues</b>					
53-WW Capital Improvements Revenue:					
53-37-400 USDA Grant	\$ 877,000.00	\$ -	\$ 2,548,188.77	\$ 2,779,842.29	\$ 1,400,000.00
53-37-115 Interest					
<b>Total - Revenue</b>	<b>\$ 877,000.00</b>	<b>\$ -</b>	<b>\$ 2,548,188.77</b>	<b>\$ 2,779,842.29</b>	<b>\$ 1,400,000.00</b>
<b>Expenditures</b>					
53-WW Capital Improvements Expenditures:					
53-80-190 Other Contracts & Services					
53-80-430 Mains & Collections Lines					
53-80-450 Lift Stations					
53-80-??? Debt Service Transfer					\$ 39,422.84
53-99-850 USDA Phase III	\$ 702,889.69		\$ 3,190,999.17	\$ 3,481,090.00	\$ 520,000.00
<b>Total Capital Improvements Expenditures:</b>	<b>\$ 702,889.69</b>	<b>\$ -</b>	<b>\$ 3,190,999.17</b>	<b>\$ 3,481,090.00</b>	<b>\$ 559,422.84</b>

Beginning Balance	\$ -	\$ 174,110.31	\$ 174,110.31	\$ 174,110.31	\$ (527,137.40)
Fund 53 WW Capital Improvements Revenues	\$ 877,000.00	\$ -	\$ 2,548,188.77	\$ 2,779,842.29	\$ 1,400,000.00
Fund 53 WW Capital Improvements Expenditures	\$ 702,889.69	\$ -	\$ 3,190,999.17	\$ 3,481,090.00	\$ 559,422.84
Fund 53 WW Capital Improvements Balance	\$ 174,110.31	\$ 174,110.31	\$ (468,700.09)	\$ (527,137.40)	\$ 313,439.76

# **TAX RATE INFORMATION**

City of Ingram  
 FY 2023-2024 Budget  
 Tax Rate Analysis

	Estimated					No New Revenue Tax Rate	FY 23-24 Tax Rate	Voter Approval Tax Rate
	FY 19-20 Tax Rate	FY 20-21 Tax Rate	FY 21-22 Tax Rate	FY 22-23 Tax Rate				
M&O Rate	0.4680	0.4418	0.4459	0.3930	0.2783	0.3088	0.3528	
I&S Rate	0.0610	0.0545	0.0444	0.0399	0.0962	0.0962	0.0962	
	0.5290	0.4963	0.4903	0.4329	0.3745	0.4050	0.4490	
Total Taxable Value	\$ 85,646,202	\$ 97,995,654	\$ 101,197,510	\$ 122,904,620	\$ 142,156,044	\$ 142,156,044	\$ 142,156,044	
Total Levy	\$ 453,068	\$ 486,352	\$ 496,171	\$ 532,054	\$ 532,374	\$ 575,732	\$ 638,281	
Less: Debt Service Requirement (I&S)	\$ 53,402	\$ 53,000	\$ 48,051	\$ 49,835	\$ 149,228	\$ 149,228	\$ 149,228	
M&O Levy based on 100% Collection Rate:	\$ 399,666	\$ 433,352	\$ 448,120	\$ 482,219	\$ 383,146	\$ 426,504	\$ 489,052	
M&O Levy based on 98% Collection Rate:	\$ 391,673	\$ 424,685	\$ 439,158	\$ 472,575	\$ 375,483	\$ 417,974	\$ 479,271	
	Tax Levy Amounts							
Property Values	\$ 50,000.00	\$ 264.50	\$ 248.15	\$ 245.15	\$ 216.45	\$ 187.25	\$ 224.50	
	\$ 100,000.00	\$ 529.00	\$ 496.30	\$ 490.30	\$ 432.90	\$ 374.50	\$ 449.00	
	\$ 250,000.00	\$ 1,322.50	\$ 1,240.75	\$ 1,225.75	\$ 1,082.25	\$ 936.25	\$ 1,122.50	
	\$ 500,000.00	\$ 2,645.00	\$ 2,481.50	\$ 2,451.50	\$ 2,164.50	\$ 1,872.50	\$ 2,245.00	



## Notice About 2023 Tax Rates

Property Tax Rates in the CITY OF INGRAM. This notice concerns the 2023 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:** \$0.3745/\$100

**This year's voter-approval tax rate:** \$0.4490/\$100

To see the full calculations, please visit [www.kerrcountytx.gov](http://www.kerrcountytx.gov) 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	\$-0-
Interest and Sinking Fund	\$-0-

### 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	\$40,000	\$33,805	\$0	\$73,805
Combination Tax & Surplus Revenue CO's Series 2011	\$20,000	\$19,423	\$0	\$39,423
Combination Tax & Surplus Revenue CO's Series 2009	\$28,000	\$0	\$0	\$28,000
Total required for 2023 debt service				\$141,228
-	Amount (if any) paid from funds listed in unencumbered funds			\$50,000
	Amount (if any) paid from other resources			-0-
-	Excess collections last year			\$278
=	Total to be paid from taxes in 2023			\$90,950
+	Amount added in anticipation that the taxing unit will collect only 100.000000% of its taxes in 2023			\$0
=	Total Debt Levy			\$90,950

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: August 18, 2023

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.4050 per \$100 valuation has been proposed by the governing body of the CITY OF INGRAM.

PROPOSED TAX RATE	\$0.4050 per \$100
NO-NEW-REVENUE TAX RATE	\$0.3745 per \$100
VOTER-APPROVAL TAX RATE	\$0.4490 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for the CITY OF INGRAM from the same properties in both the 2022 tax year and the 2023 tax year.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that the CITY OF INGRAM is proposing to increase property taxes for the 2023 tax year.

A PUBLIC MEETING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2023 at 6:00 PM at City Council Chambers 230 State Highway 39, Ingram, TX.

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

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

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

*(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)*

FOR the proposal: Mayor Claud Jordan, David Britton, Twanda Brown & Robert Kimbrough  
 AGAINST the proposal: None  
 PRESENT and not voting: None  
 ABSENT: Rocky Hawkins & Ray Howard

Visit [Texas.gov/Property Taxes](https://www.texas.gov/Property-Taxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property. The 86th Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

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

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.4329	\$0.4050	6.4% Decrease
Average homestead taxable value	\$119,565	\$131,567	10% Increase
Tax on average homestead	\$518	\$533	2.9% Increase
Total tax levy on all properties	\$529,897	\$575,732	8.6% Increase

For assistance with tax calculations, please contact the tax assessor for the CITY OF INGRAM at 830-792-2242 or [breeves@co.kerr.tx.us](mailto:breeves@co.kerr.tx.us), or visit [cityofingram.com](http://cityofingram.com) or [kerrcountytx.gov](http://kerrcountytx.gov)



**CITY OF INGRAM**  
**ORDINANCE NO. 2023-004**

**ORDINANCE ADOPTING 2023 TAX RATE**

**AN ORDINANCE LEVYING AN AD VALOREM TAX FOR THE USE AND THE SUPPORT OF THE MUNICIPAL GOVERNMENT FOR THE CITY OF INGRAM, TEXAS, FOR THE FISCAL YEAR 2023-2024; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID**

**WHEREAS**, City Council finds that an ad valorem tax must be levied to provide for expenses and improvements for the City of Ingram, Texas during Fiscal Year 2024; and

**WHEREAS**, 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 Fiscal Year 2024; and

**WHEREAS**, all required notices will be published and posted on the City's website; and

**WHEREAS**, after due deliberation, study, and consideration of the proposed tax rate for Fiscal Year 2024, City Council has determined that adoption of the rate is in the best interest of the taxpayers of the City, and it should be adopted in accordance with law;

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

**I.**

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 2024, a total tax rate of \$0.4050 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:

- A. For the Maintenance and Operation for the City of Ingram, \$0.3088 on each one hundred dollars (\$100) valuation of property, and
- B. For the Interest and Sinking Fund, \$0.0962 on each one hundred dollars (\$100) valuation of property.

SECTION TWO. The ad valorem tax levied shall become due on October 1, 2023, and may be paid up to January 31, 2024, without penalty, but if not paid, such taxes shall become delinquent on February 1, 2024, provided however, in accordance with Section 31.03(a) of the Texas Tax Code.

SECTION THREE. No discounts are authorized on property tax payments made prior to January 31, 2024.

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 by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of such taxes, penalty, and interest. All delinquent taxes shall bear interest and other charges from the date of delinquency as prescribed by state law.

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

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.14 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$27.90.**

Recorded Vote:

- Mayor Claud Jordan Yes
- Mayor Pro Tem Rocky Hawkins Yes
- Councilmember Ray Howard Yes
- Councilmember Robert Kimbrough Yes
- Councilmember David Britton Yes
- Councilmember Twanda Brown Yes

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

**ADOPTED AND APPROVED BY THE INGRAM CITY COUNCIL ON THE 5<sup>th</sup> DAY OF SEPTEMBER 2023.**

  
\_\_\_\_\_  
Claud Jordan, Mayor

ATTEST:

  
\_\_\_\_\_  
Ruby Nix, City Secretary



**CITY OF INGRAM**

**ORDINANCE NO. 2023-005**

**ORDINANCE ADOPTING 2024 BUDGET**

**AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE CITY OF INGRAM, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; ESTIMATING THE REVENUE FOR SAID FISCAL YEAR; APPROPRIATING FOR THE PURPOSES STATED THE SUMS SET FORTH IN SAID BUDGET; AND DIRECTING THE FINANCE OFFICER TO MAKE NECESSARY ENTRIES UPON THE BOOKS AND ACCOUNTS OF THE CITY TO SHOW THE APPROPRIATION AND ALLOCATION HEREIN PROVIDED IN ACCORDANCE WITH LAWS OF THE STATE OF TEXAS.**

**WHEREAS**, an annual budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024, has been duly created by the Finance Officer of the City of Ingram, Texas, in accordance with Chapter 102 of the Texas Local Government Code; and

**WHEREAS**, the Finance Officer for the City has filed the proposed budget in the office of the City Secretary, and the proposed budget was made available for public inspection in accordance with Chapter 102 of the Texas Local Government Code; and

**WHEREAS**, the City Council has complied with the requirements of the State law with respects to reviewing the budget and holding public hearings; and

**WHEREAS**, after full and final consideration, it is the opinion of the City Council that the Fiscal Year 2024 budget as hereinafter set forth should be approved and adopted.

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

**SECTION 1.** The budget filed with the City Secretary, a copy of which is attached hereto and by reference made a part of hereof, is hereby adopted as the annual budget of the City of Ingram for the fiscal year beginning October 1, 2023 and ending September 30, 2024.

**SECTION 2.** The detailed estimated revenues of the City of Ingram, Texas, for the ensuing fiscal year are set forth in said budget.

**SECTION 3.** By adoption of said annual budget, there is hereby appropriated for the purposes stated therein the sums set forth in the various activity accounts.

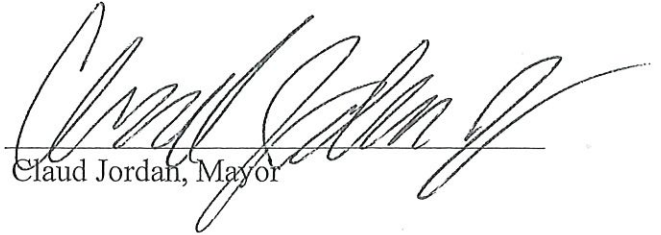
**SECTION 4.** Payment of money out of the various appropriation described in this ordinance shall be made by the City Secretary and the Finance Officer in accordance with the provisions of State Law, as authorized by the City Council.

**SECTION 5.** The Finance Officer is hereby directed to cause be made the necessary entries on the books and accounts of the City to show the appropriations and allocations as set forth in this budget.

**SECTION 6:** The form of the Annual Budget hereby adopted, the estimated revenue therein contained, and the appropriations made therein, as set out in said budget, are hereby approved.

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$43,678 WHICH IS A 7.59% INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISE FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$9,189.

ADOPTED AND APPROVED BY THE INGRAM CITY COUNCIL ON THE 18<sup>th</sup> DAY OF SEPTEMBER 2023.



Claud Jordan, Mayor

ATTEST:



Ruby Nix, City Secretary