City of Ingram

Fiscal Year 2021-2022 Annual Budget

Ingram City Hall
230 Hwy 39
Ingram, TX 78025

Presented to City Secretary by Mayor Kathy Rider

Kathy Rider, Mayor

Stephanie Breckenridge, City Secretary

8-3-2021
Date Received

Final Approval _____ **Mayor**

9-7-2021
Date

Filed 8 Day of Sept A.D. 2021
JACKIE DOWDY, KERR CO. CLERK TIME 11:12 AM
By: _____ Deputy

City of Ingram
FY 2021-2022
Budget Calendar

July 25, 2021	**KCAD delivers certified tax rolls**
July 16, 2021	**Proposed Tax Rate from Kerr County Tax Assessor/Collector**
Week of Aug 3	**Mayor to present budget to City Secretary**
August 3, 2021	**Budget Workshop** 4:00 P.M., Ingram City Hall, Council Chambers 230 Hwy 39, Ingram, Texas 78025
August 17, 2021	**CC record vote on Propose Tax Rate and schedule Public Hearing @ Regular Council Meeting** 6:00 P.M., Ingram City Hall, Council Chambers 230 Hwy 39, Ingram, Texas 78025
August 26, 2021	**Publish notice in newspaper (West Kerr Current)**
September 7, 2021	**PUBLIC HEARING on BUDGET & TAX RATE** Regular Scheduled Meeting 6:00 P.M., Ingram City Hall, Council Chambers 230 Hwy 39, Ingram, Texas 78025 ***Consideration and possible action on FY 2020-21 Proposed Budget Ordinance Property Tax Rate Adoption Ordinances. (Adopt or postpone)***
September 30, 2021	**File with County Clerk**
October 1, 2021	**FY 2021-22 begins**

This budget will raise more total property taxes than last year's budget by $27,500 which is .96% percent increase, and of that amount $7,800 is tax revenue to be raised from new property added to the tax roll this year.

General Fund

Account Number	Account Title	2019-20 Budget	2020-21 Budget	2020-21 Prior year Actual	2021-22 Current year Budget
10 - GENERAL FUND					
PROPERTY TAXES & EXISTING FUND					
10-30-001	BEGINNING FUND BALANCE-BUDGET	275,000.00	.00	.00	.00
10-30-100	CURRENT PROPERTY TAXES	394,000.00	433,352.00	390,628.98	439,000.00
10-30-110	DELINQUENT PROPERTY TAXES	.00	.00	8,291.85	.00
10-30-120	PENALTY & INTEREST	.00	.00	6,509.69	.00
	Total PROPERTY TAXES & EXISTING FUND:	669,000.00	433,352.00	405,430.52	439,000.00
SALES & OTHER TAXES					
10-31-100	SALES TAX	525,000.00	560,000.00	600,597.25	660,000.00
10-31-101	CABLE	4,800.00	4,800.00	3,805.38	4,800.00
10-31-102	ELECTRIC	62,000.00	62,000.00	66,284.98	62,000.00
10-31-103	TELEPHONE	9,800.00	9,800.00	8,642.33	9,800.00
10-31-104	WATER	8,000.00	8,000.00	9,072.25	8,000.00
10-31-110	OTHER	.00	.00	47.81	.00
10-31-120	MIXED BEVERAGE TAX	5,000.00	5,000.00	7,700.24	5,000.00
	Total SALES & OTHER TAXES:	614,600.00	649,600.00	696,150.24	749,600.00
LICENSES & PERMITS					
10-32-100	ALCOHOLIC BEVERAGE PERMITS	1,500.00	1,500.00	1,497.50	1,500.00
10-32-110	BUILDING PERMITS	2,500.00	2,500.00	12,091.17	2,500.00
10-32-120	BUSINESS REGISTRATIONS	1,100.00	1,100.00	1,370.00	1,100.00
10-32-130	SIGN PERMITS	500.00	500.00	435.00	500.00
	Total LICENSES & PERMITS:	5,600.00	5,600.00	15,393.67	5,600.00
INTERGOVERNMENTAL REVENUE					
10-33-200	LEOSE	1,000.00	1,000.00	1,017.45	.00
	Total INTERGOVERNMENTAL REVENUE:	1,000.00	1,000.00	1,017.45	.00
FINES AND FEES					
10-34-100	MUNICIPAL COURT	26,000.00	26,000.00	25,845.89	26,000.00
10-34-120	COURT SECURITY FEES	400.00	400.00	606.91	400.00
10-34-130	COURT TECHNOLOGY FEES	400.00	400.00	310.67-	400.00
10-34-160	Municipal Jury Fund	.00	.00	5.33	.00
10-34-170	Time Payment Reimbursement Fee	.00	.00	30.00	.00
	Total FINES AND FEES:	26,800.00	26,800.00	26,177.46	26,800.00
SERVICES & FEES					
10-35-100	PARK FEES & CONCESSIONS	3,000.00	3,000.00	1,575.00	4,000.00
10-35-110	COPIES & REPORTS	160.00	160.00	467.60	160.00
	Total SERVICES & FEES:	3,160.00	3,160.00	2,042.60	4,160.00
INTEREST REVENUE					
10-36-100	INTEREST ON INVESTMENTS	200.00	200.00	299.67	200.00
10-36-115	INTEREST-CDS	.00	.00	4,073.82	.00
	Total INTEREST REVENUE:	200.00	200.00	4,373.49	200.00

Account Number	Account Title	2019-20 Budget	2020-21 Budget	2020-21 Prior year Actual	2021-22 Current year Budget
MISCELLANEOUS REVENUE					
10-37-130	OTHER MISC REVENUES	3,000.00	3,000.00	1,128.54	3,000.00
10-37-140	STREET LIGHTS	5,854.00	3,838.00	.00	100.00
10-37-170	CLFRF	.00	.00	.00	229,202.01
Total MISCELLANEOUS REVENUE:		8,854.00	6,838.00	1,128.54	232,302.01
DONATIONS					
10-39-100	City Event Donations	.00	.00	1,575.00	.00
10-39-110	POLICE DONATIONS	.00	.00	1,618.12	.00
10-39-131	INTEREST- POLICE FORFEITURE	.00	.00	.39	.00
10-39-132	POLICE GRANTS	.00	.00	25,000.00	.00
10-39-134	CITY GRANTS	61,500.00	.00	.00	.00
Total DONATIONS:		61,500.00	.00	28,193.51	.00
40 - ADMINISTRATION					
10-40-110	SALARIES & WAGES	99,637.00	60,046.00	99,636.68	70,658.00
10-40-130	FICA/MEDICARE	7,622.00	5,420.00	7,635.33	5,404.00
10-40-135	TMRS	3,596.00	3,685.00	3,406.65	4,996.00
10-40-142	EMPLOYEE HEALTH INSURANCE	7,943.00	7,937.00	8,027.28	12,609.00
10-40-145	WORKERS COMPENSATION	.00	.00	34.17	.00
10-40-146	UNEMPLOYMENT INSURANCE	522.00	522.00	287.98	392.00
10-40-150	LONGEVITY	564.00	612.00	564.00	708.00
10-40-190	CAR ALLOWANCE	420.00	420.00	420.00	420.00
10-40-210	ELECTION	10,800.00	10,000.00	1,581.57	10,000.00
10-40-220	ADVERTISING	1,000.00	1,000.00	918.75	1,000.00
10-40-230	POSTAGE & SHIPPING	450.00	.00	200.00	.00
10-40-310	OFFICE	1,000.00	1,200.00	1,589.67	1,200.00
10-40-500	DUES & MEMBERSHIPS	1,500.00	1,500.00	1,603.50	1,500.00
10-40-510	EDUCATION & TRAINING MATERIALS	100.00	200.00	215.00	200.00
10-40-520	MTGS, SEMINARS & CONFERENCES	100.00	300.00	100.00	300.00
10-40-530	TRANSPORTATION, LODGING & MEAL	200.00	300.00	50.00	300.00
Total 40 - ADMINISTRATION:		135,454.00	93,142.00	126,270.58	109,687.00
41 - FINANCE					
10-41-110	SALARIES & WAGES	36,607.00	37,522.00	36,608.00	39,107.00
10-41-130	FICA/MEDICARE	2,800.00	2,870.00	2,851.00	2,991.00
10-41-135	TMRS	3,027.00	3,103.00	2,860.05	2,765.00
10-41-142	EMPLOYEE HEALTH INSURANCE	7,943.00	7,937.00	7,971.12	8,406.00
10-41-145	WORKERS COMPENSATION	.00	.00	34.17	.00
10-41-146	UNEMPLOYMENT INSURANCE	261.00	261.00	144.01	261.00
10-41-150	LONGEVITY	240.00	288.00	240.00	336.00
10-41-190	CAR ALLOWANCE	420.00	420.00	420.00	420.00
10-41-200	FINANCIAL & ACCOUNTING	11,000.00	19,000.00	11,000.00	20,000.00
10-41-201	Caselle/Software Support	5,387.00	5,387.00	3,448.50	5,387.00
10-41-220	POSTAGE & SHIPPING	400.00	.00	200.00	.00
10-41-300	OFFICE	1,200.00	1,200.00	1,080.73	1,200.00
10-41-500	DUES & MEMBERSHIPS	160.00	160.00	160.00	160.00
10-41-515	TRAINING & EDUCATION	800.00	800.00	230.00	800.00
10-41-530	TRANSPORTATION,LODGING & MEAL	500.00	500.00	245.72	500.00
Total 41 - FINANCE:		70,745.00	79,448.00	67,493.30	82,333.00

Account Number	Account Title	2019-20 Budget	2020-21 Budget	2020-21 Prior year Actual	2021-22 Current year Budget
42 - MUNICIPAL COURT					
10-42-110	SALARIES & WAGES	17,661.00	36,205.00	17,659.21	38,705.00
10-42-130	FICA/MEDICARE	1,351.00	2,770.00	1,352.32	2,961.00
10-42-135	TMRS	1,461.00	2,994.00	1,362.50	2,736.00
10-42-142	EMPLOYEE HEALTH INSURANCE	3,972.00	7,937.00	3,985.67	8,406.00
10-42-145	WORKERS COMPENSATION	.00	.00	34.17	.00
10-42-146	UNEMPLOYMENT INSURANCE	131.00	262.00	72.02	262.00
10-42-150	LONGEVITY	90.00	228.00	90.00	276.00
10-42-200	JUDGE	7,200.00	7,200.00	7,200.00	14,000.00
10-42-205	ALT JUDGE	10,000.00	10,000.00	1,400.00	.00
10-42-210	PROSECUTOR	15,000.00	20,000.00	16,404.00	20,000.00
10-42-220	FAST COURT	2,700.00	2,700.00	2,500.00	2,700.00
10-42-230	POSTAGE	200.00	.00	200.00	.00
10-42-300	OFFICE	1,000.00	1,500.00	1,645.62	1,500.00
10-42-530	Schools & Seminars	350.00	500.00	200.00	500.00
10-42-540	TRANSPORTATION,LODGING & MEAL	400.00	500.00	464.96	500.00
10-42-600	COLLECTIONS COSTS	.00	.00	146.17	.00
Total 42 - MUNICIPAL COURT:		61,516.00	92,796.00	54,716.64	92,546.00
61 - PUBLIC WORKS					
10-61-110	SALARIES & WAGES	31,500.00	79,184.00	30,992.14	82,244.00
10-61-112	PART-TIME OR TEMPORARY	25,200.00	25,590.00	23,962.50	26,094.00
10-61-120	OVERTIME	1,500.00	2,000.00	2,119.16	2,000.00
10-61-130	FICA/MEDICARE	4,415.00	8,131.00	4,398.38	6,292.00
10-61-135	TMRS	2,688.00	6,673.00	2,565.85	5,815.00
10-61-142	EMPLOYEE HEALTH INSURANCE	7,943.00	20,138.00	8,235.00	29,421.00
10-61-145	WORKERS COMPENSATION	.00	.00	34.17	.00
10-61-146	UNEMPLOYMENT INSURANCE	262.00	524.00	421.44	524.00
10-61-150	LONGEVITY	420.00	936.00	420.00	1,060.00
10-61-220	ENGINEERING/SURVEYING	15,000.00	10,000.00	2,282.50	10,000.00
10-61-230	UTILITIES	5,000.00	5,000.00	3,853.26	5,000.00
10-61-300	OFFICE	200.00	200.00	.00	200.00
10-61-305	BUILDINGS & STRUCTURES	1,500.00	1,500.00	721.37	1,500.00
10-61-310	FUEL & OIL	3,000.00	3,000.00	1,839.04	3,000.00
10-61-325	JANITORIAL	800.00	800.00	384.91	800.00
10-61-330	GROUNDS & LANDSCAPING	1,000.00	1,000.00	92.40	1,000.00
10-61-340	MACHINERY & EQUIPMENT	.00	.00	.00	1,000.00
10-61-350	WATER	900.00	900.00	424.24	900.00
10-61-360	SAFETY & REGULATORY	200.00	200.00	99.09	200.00
10-61-370	UNIFORMS & APPAREL	.00	300.00	.00	3,000.00
10-61-380	MINOR TOOLS & EQUIPMENT	1,000.00	1,000.00	1,090.63	1,000.00
10-61-400	MOTOR VEHICLE MAINT AND REPAIR	5,700.00	5,700.00	929.31	5,700.00
10-61-410	GROUNDS & LANDSCAPING MAINT	1,500.00	1,500.00	79.10	1,500.00
10-61-420	BUILDINGS & STRUCTURES	.00	.00	130.05	.00
10-61-430	MACHINERY & EQUIP MAINT & REP	7,500.00	7,500.00	6,341.03	7,500.00
10-61-440	STREET SIGNS	1,000.00	1,000.00	1,816.28	2,500.00
10-61-510	CERTIFICATION & LICENSING	.00	.00	.00	300.00
10-61-520	TRAINING & EDUCATION	200.00	400.00	.00	400.00
10-61-530	TRANSPORTATION,LODGING,& MEAL	200.00	300.00	.00	300.00
10-61-600	STREETS & ROW	88,783.00	88,783.00	90,240.07	88,783.00
10-61-601	STREET MAINTANCE	10,000.00	10,000.00	205.60	10,000.00
Total 61 - PUBLIC WORKS:		217,411.00	282,259.00	183,677.52	298,033.00

Account Number	Account Title	2019-20 Budget	2020-21 Budget	2020-21 Prior year Actual	2021-22 Current year Budget
64 - POLICE DEPARTMENT					
10-64-110	SALARIES & WAGES	378,714.00	386,873.00	380,420.46	427,162.00
10-64-120	OVERTIME	3,000.00	1,500.00	915.74	1,500.00
10-64-121	Holiday	.00	1,500.00	1,673.12	7,300.00
10-64-130	FICA/MEDICARE	28,535.00	29,696.00	28,954.57	32,623.00
10-64-135	TMRS	30,845.00	30,204.00	29,449.33	30,204.00
10-64-142	EMPLOYEE HEALTH INSURANCE	63,544.00	63,496.00	60,779.79	66,645.00
10-64-145	WORKERS COMPENSATION	.00	.00	34.17	.00
10-64-146	UNEMPLOYMENT INSURANCE	2,088.00	2,088.00	1,300.89	2,219.00
10-64-150	LONGEVITY	172.00	1,532.00	172.00	288.00
10-64-160	PERSONNEL CONTINGENCY	.00	.00	.00	7,800.00
10-64-205	INTERNET VEHICLE SERVICES	3,800.00	3,800.00	4,227.93	3,800.00
10-64-215	WARRANT SOFTWARE	1,350.00	1,370.00	1,300.00	1,370.00
10-64-230	POSTAGE & SHIPPING	400.00	.00	290.07	.00
10-64-250	PHYSICALS & MEDICAL SERVICES	200.00	1,400.00	113.76	1,400.00
10-64-260	PRISONER SUPPORT	3,000.00	5,000.00	2,500.00	5,000.00
10-64-265	JUVENILE TRANSPORT	1,000.00	1,000.00	.00	1,000.00
10-64-300	OFFICE SUPPLIES	3,000.00	3,500.00	3,097.39	3,500.00
10-64-310	FUEL & OIL	21,000.00	21,000.00	17,999.11	27,629.00
10-64-312	COMPUTER SOFTWARE	8,000.00	6,000.00	8,194.61	11,000.00
10-64-330	CHEMICAL & MEDICAL	.00	.00	79.01	.00
10-64-340	JANITORIAL	700.00	.00	411.94	.00
10-64-350	UNIFORMS & APPAREL	3,000.00	4,000.00	3,591.12	4,000.00
10-64-360	EQUIPMENT AND AMMO	8,867.00	7,000.00	9,216.10	7,000.00
10-64-410	MOTOR VEHICLES MAINT&REPAIRS	9,000.00	11,500.00	17,597.68	11,500.00
10-64-420	RADIO & COMMUNICATIONS	1,600.00	1,600.00	2,298.68	1,600.00
10-64-436	DISPATCH SERVICES	12,000.00	12,000.00	12,000.00	12,000.00
10-64-500	DUES & MEMBERSHIPS	2,400.00	3,800.00	1,648.68	3,800.00
10-64-510	EDUCATION & TRAINING MATERIALS	1,500.00	2,000.00	1,398.72	4,000.00
10-64-520	CERTIFICATION & LICENSING	.00	.00	.00	400.00
10-64-530	MTGS, SEMINARS & CONFERENCES	1,500.00	1,500.00	260.00	1,500.00
10-64-540	TRANSPORTATION,LODGING,& MEAL	2,500.00	3,000.00	818.59	3,000.00
10-64-624	ANIMAL CONTROL SERVICES	1,500.00	1,500.00	.00	1,500.00
10-64-900	POLICE DONATION EXPENSE	.00	.00	1,618.12	.00
10-64-920	POLICE FORFEITURE EXPENSE	.00	.00	425.17	.00
10-64-930	LEOSE EXPENSE	.00	.00	1,017.45	.00
10-64-940	POLICE GRANT EXPENSE	.00	.00	25,000.00	.00
Total 64 - POLICE DEPARTMENT:		593,215.00	607,859.00	618,804.20	680,740.00
99 - NON-DEPARTMENTAL					
10-99-100	LEGAL	24,000.00	24,000.00	38,442.63	30,000.00
10-99-110	INSURANCE	35,000.00	35,000.00	30,022.00	35,000.00
10-99-120	ADVERTISING	1,200.00	1,200.00	1,200.00	.00
10-99-140	IT SUPPORT	8,000.00	8,000.00	1,300.77	8,000.00
10-99-150	PEST CONTROL	360.00	360.00	340.00	360.00
10-99-160	UTILITIES	10,000.00	10,300.00	8,550.47	10,300.00
10-99-180	INGRAM VFD	12,001.00	13,201.00	12,001.00	13,201.00
10-99-190	OTHER CONTRACTS & SERVICES	50,000.00	70,000.00	86,318.86	.00
10-99-191	KCAD	5,818.00	5,818.00	5,715.00	6,000.00
10-99-192	NETWORK SERVICES	.00	1,500.00	.00	.00
10-99-193	TELEPHONE-LANDLINE, CELL & INT	11,000.00	11,000.00	9,478.44	11,000.00
10-99-194	POSTAGE METER LEASE	.00	800.00	1,041.18	800.00
10-99-196	SURETY BONDS	1,050.00	1,050.00	692.00	1,050.00
10-99-197	STREET LIGHTS-KPUB	5,854.00	3,838.00	1,957.02	5,762.00
10-99-199	LAND PURCHASE	11,892.00	11,892.00	11,657.88	11,892.00

Account Number	Account Title	2019-20 Budget	2020-21 Budget	2020-21 Prior year Actual	2021-22 Current year Budget
10-99-210	JANITORIAL	3,100.00	3,800.00	3,320.37	3,800.00
10-99-230	INSPECTIONS-Building Permits	.00	.00	8,666.69	.00
10-99-240	POSTAGE & SHIPPING	.00	1,450.00	.00	1,450.00
10-99-410	BUILDINGS & STRUCTURES	5,000.00	5,000.00	6,007.76	5,000.00
10-99-610	CONTINGENCY	25,000.00	25,000.00	.00	12,500.00
10-99-625	City Event Donation Expenses	.00	.00	940.11	.00
10-99-630	REFUNDS	.00	.00	300.00	.00
10-99-653	CITY GRANT EXPENSES	61,500.00	.00	61,500.00	.00
10-99-655	LOAN CAPITAL OUTLAY	.00	8,418.00	38,225.00-	8,418.00
10-99-657	EVENT GROUND EXPENSE	.00	4,000.00	.00	4,000.00
Total 99 - NON-DEPARTMENTAL:		270,775.00	245,627.00	251,227.18	168,533.00
10 - GENERAL FUND Revenue Total:		1,390,714.00	1,126,550.00	1,179,907.48	1,457,662.01
10 - GENERAL FUND Expenditure Total:		1,349,116.00	1,401,131.00	1,302,189.42	1,431,872.00
Net Total 10 - GENERAL FUND:		41,598.00	274,581.00-	122,281.94-	25,790.01

I&S Debt Service Fund

Account Number	Account Title	2019-20 Budget	2020-21 Budget	2020-21 Prior year Actual	2021-22 Current year Budget
20 - I & S FUND					
I & S REVENUE					
20-30-100	CURRENT PROPERTY TAXES	53,402.00	53,000.00	48,288.42	48,051.00
20-30-110	DELINQUENT PROPERTY TAXES	.00	.00	3,611.58	.00
20-30-120	PENALTY & INTEREST	.00	.00	774.61	.00
20-30-200	INTEREST ON INVESTMENTS	50.00	50.00	135.81	.00
20-30-300	TRANSFER FROM WASTEWATER FUN	92,142.00	92,238.64	100,190.23	94,569.59
20-30-310	Reserve Fund	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
	Total I & S REVENUE:	153,594.00	153,288.64	161,000.65	150,620.59
I & S EXPENSE					
20-53-110	2014 TAX & REVENUE CO'S	50,500.00	50,278.00	50,499.75	54,947.00
20-53-120	2013 TAX & REVENUE CO'S	21,220.00	20,924.00	21,220.00	20,582.00
20-53-130	2011 TAX & REVENUE CO'S	37,824.00	38,439.00	37,765.62	39,092.00
20-53-140	2009 TAX & REVENUE CO'S	28,000.00	28,000.00	28,000.00	28,000.00
20-53-145	2021 TAX & REVENUE CO'S	.00	.00	.00	1,000.00
20-53-150	PAYING AGENT FEES	3,000.00	3,000.00	1,150.00	3,000.00
20-53-160	Reserve Fund	5,000.00	5,000.00	.00	5,000.00
	Total I & S EXPENSE:	145,544.00	145,641.00	138,635.37	151,621.00
	20 - I & S FUND Revenue Total:	153,594.00	153,288.64	161,000.65	150,620.59
	20 - I & S FUND Expenditure Total:	145,544.00	145,641.00	138,635.37	151,621.00
	Net Total 20 - I & S FUND:	8,050.00	7,647.64	22,365.28	1,000.41-

Hotel Occupancy Fund

Account Number	Account Title	2019-20 Budget	2020-21 Budget	2020-21 Prior year Actual	2021-22 Current year Budget
30 - HOTEL OCCUPANCY TAX					
HOTEL OCCUPANCY TAX					
30-33-110	HOTEL OCCUPANCY TAXES	19,000.00	20,000.00	18,984.59	20,000.00
30-33-200	INTEREST ON INVESTMENTS	.00	.00	49.99	.00
	Total HOTEL OCCUPANCY TAX:	19,000.00	20,000.00	19,034.58	20,000.00
HOTEL OCCUPANCY TAX - EXPENSE					
30-51-100	MARKETING & ADVERTISING	3,000.00	6,000.00	9,909.94	6,000.00
30-51-110	COMMUNITY PROMOTIONS	10,000.00	6,000.00	10,000.00	6,000.00
30-51-120	MURAL FUND	9,000.00	5,000.00	.00	5,000.00
30-51-130	VISITORS BUREAU & SERVICES	8,000.00	8,000.00	8,000.00	8,000.00
	Total HOTEL OCCUPANCY TAX - EXPENSE:	30,000.00	25,000.00	27,909.94	25,000.00
	30 - HOTEL OCCUPANCY TAX Revenue Total:	19,000.00	20,000.00	19,034.58	20,000.00
	30 - HOTEL OCCUPANCY TAX Expenditure Total:	30,000.00	25,000.00	27,909.94	25,000.00
	Net Total 30 - HOTEL OCCUPANCY TAX:	11,000.00-	5,000.00-	8,875.36-	5,000.00-

Wastewater Fund

Account Number	Account Title	2019-20 Budget	2020-21 Budget	2020-21 Prior year Actual	2021-22 Current year Budget
52 - ENTERPRISE FUND					
SERVICE FEES					
52-37-100	WASTEWATER USAGE	154,369.00	210,000.00	213,617.65	350,000.00
52-37-110	M&O FEES	36,540.00	36,540.00	36,940.69	43,000.00
52-37-120	ADMINISTRATIVE FEES	24,265.00	24,265.00	24,513.61	25,000.00
52-37-200	CIP/DS REVENUE	21,924.00	21,924.00	22,183.36	21,000.00
52-37-210	DEBT SERVICE FEE	36,540.00	36,540.00	36,964.56	50,000.00
52-37-220	SYSTEM ACCESS FEES	10,000.00	3,300.00	9,158.40	3,600.00
52-37-230	CONTRUCTION & TAP FEES	2,500.00	.00	1,200.00	.00
52-37-300	INTEREST ON INVESTMENTS	200.00	200.00	376.14	200.00
52-37-600	SERVICE APPLICATION FEES	1,200.00	1,200.00	1,350.00	1,200.00
52-37-610	RETURNED CHECK FEES	.00	.00	30.00	.00
52-37-620	LATE FEES	4,500.00	4,500.00	5,289.89	3,000.00
52-37-630	DISCONNECT FEE - CITY	500.00	500.00	775.00	500.00
Total SERVICE FEES:		292,538.00	338,969.00	352,399.30	497,500.00
Department: 53					
52-53-111	2014 TAX & REVENUE CO'S-Intere	.00	.00	35,499.75	.00
52-53-121	2013 TAX REVENUE CO'S- INTERES	.00	.00	1,220.00	.00
52-53-131	2011 TAX & REVENUE CO'S-Intere	.00	.00	20,765.62	.00
Total Department: 53:		.00	.00	57,485.37	.00
WASTEWATER OPS					
52-80-110	SALARIES & WAGES	48,661.00	15,632.00	49,161.08	19,635.00
52-80-130	FICA/MEDICARE	3,723.00	1,196.00	3,754.68	1,503.00
52-80-135	TMRS	4,025.00	1,293.00	6,199.52	1,388.00
52-80-142	EMPLOYEE HEALTH INSURANCE	11,916.00	3,969.00	11,692.69	4,205.00
52-80-145	WORKERS COMPENSATION	.00	.00	34.15	.00
52-80-146	UNEMPLOYMENT INSURANCE	393.00	.00	211.49	.00
52-80-150	LONGEVITY	510.00	.00	.00	.00
52-80-190	OTHER CONTRACTS & SERVICES	10,000.00	10,000.00	18,426.79	.00
52-80-230	FINANCIAL & ACCOUNTING	11,000.00	6,000.00	2,500.00	5,000.00
52-80-240	CASELLE	5,800.00	5,800.00	6,946.50	5,800.00
52-80-250	POSTAGE & SHIPPING	5,500.00	5,500.00	3,601.97	5,500.00
52-80-260	TELEPHONE	2,000.00	2,000.00	1,758.50	2,000.00
52-80-270	UTILITIES	3,200.00	3,200.00	3,302.40	3,200.00
52-80-280	KERRVILLE TREATMENT	84,000.00	225,000.00	64,853.51	318,000.00
52-80-300	OFFICE SUPPLIES	1,500.00	2,000.00	1,485.64	2,500.00
52-80-310	IT	400.00	400.00	400.00	400.00
52-80-320	MINOR TOOLS & EQUIPMENT	.00	.00	.00	1,000.00
52-80-340	FUEL & OIL SUPPLIES	3,000.00	3,000.00	2,974.35	3,000.00
52-80-410	MACHINERY & EQUIPMENT	.00	.00	.00	1,000.00
52-80-430	MAINS & COLLECTION LINES	5,000.00	5,000.00	8,842.34	5,000.00
52-80-450	LIFT STATIONS	5,000.00	5,000.00	927.99	5,000.00
52-80-460	STREET MAINT. & REPAIRS	10,000.00	10,000.00	950.00	10,000.00
52-80-520	LICENSES & CERTIFICATION	460.00	460.00	.00	460.00
52-80-530	SCHOOLS & SEMINARS	900.00	900.00	155.00	900.00
52-80-540	TRANSPORATION,LODGING,MEAL	1,100.00	1,100.00	147.80	1,100.00
52-80-610	DEPRECIATION	.00	.00	210,636.08	.00
52-80-625	REFUNDS	.00	.00	474.35	.00
Total WASTEWATER OPS:		218,088.00	307,450.00	399,436.83	396,591.00

Account Number	Account Title	2019-20 Budget	2020-21 Budget	2020-21 Prior year Actual	2021-22 Current year Budget
99 - NON-DEPARTMENTAL					
52-99-110	CONTINGENCY	2,700.00	9,000.00	.00	9,000.00
52-99-810	TRF TO I&S DEBT SERVICE FUND	36,540.00	36,540.00	36,909.22	50,000.00
52-99-820	TRANSFER TO CIP/DS	21,924.00	21,924.00	36,889.12	21,000.00
52-99-825	Transfer per Cert of Oblig Ord	55,602.00	55,602.00	63,281.01	.00
52-99-830	TRANSFER TO RESERVE FEE	5,000.00	5,000.00	5,000.00	33,119.00
52-99-840	TRANSFER TO PAYING AGENT	3,000.00	3,000.00	3,000.00	3,000.00
Total 99 - NON-DEPARTMENTAL:		124,766.00	131,066.00	145,079.35	116,119.00
52 - ENTERPRISE FUND Revenue Total:		292,538.00	338,969.00	352,399.30	497,500.00
52 - ENTERPRISE FUND Expenditure Total:		342,854.00	438,516.00	602,001.55	512,710.00
Net Total 52 - ENTERPRISE FUND:		50,316.00-	99,547.00-	249,602.25-	15,210.00-

Account Number	Account Title	2019-20 Budget	2020-21 Budget	2020-21 Prior year Actual	2021-22 Current year Budget
53 - EDS					
EDS REVENUE					
53-37-100	TRANSFER FROM WASTEWATER FUN	34,424.00	25,224.00	36,889.12	24,600.00
53-37-105	USDA-SHORT LIVED ASSET RESERVE	.00	.00	.00	28,119.00
	Total EDS REVENUE:	34,424.00	25,224.00	36,889.12	52,719.00
EDS EXPENDITURES					
53-80-100	EDS EXPENSES	25,000.00	25,000.00	.00	.00
	Total EDS EXPENDITURES:	25,000.00	25,000.00	.00	.00
	53 - EDS Revenue Total:	34,424.00	25,224.00	36,889.12	52,719.00
	53 - EDS Expenditure Total:	25,000.00	25,000.00	.00	.00
	Net Total 53 - EDS:	9,424.00	224.00	36,889.12	52,719.00

Supplemental Budget Information

City of Ingram
FY 2021-22 Budget - Proposed
2021-2022 Property Tax Rate Analysis

	FY 19-20 Tax Rate	FY 20-21 Tax Rate	Estimated Proposed FY 21-22 Tax Rate	No New Revenue Tax Rate	Voter Approval Tax Rate
M&O Rate	0.4680	0.4418	0.4459	0.4272	0.446
I&S Rate	0.0610	0.0545	0.0444	0.0444	0.0444
Total Tax Rate	**0.5290**	**0.4963**	0.4903	**0.4716**	0.4904
Total Taxable Value	$ 85,646,202	$ 97,995,654	$ 101,197,510	$ 101,197,510	$ 101,197,510
Total Levy	**$ 453,068**	**$ 486,352**	**$ 496,171**	**$ 477,247**	**$ 496,273**
Less: Debt Service Requirement (I&S)	53,402	53,000	$ 48,051	48,051	$ 48,051
M&O Levy based on 100% Collection Rate:	**$ 399,666**	**$ 433,352**	**$ 448,120**	**$ 429,196**	**$ 448,222**
M&O Levy based on 98% Collection Rate:	**$ 391,673**	**$ 424,685**	**$ 439,158**	**$ 420,613**	**$ 439,257**

Property Values	Tax Levy Amounts				
$ 50,000	$ 264.50	$ 248.15	$ 245.15	$ 235.80	$ 245.20
$ 100,000	$ 529.00	$ 496.30	$ 490.30	$ 471.60	$ 490.40
$ 250,000	$ 1,322.50	$ 1,240.75	$ 1,225.75	$ 1,179.00	$ 1,226.00
$ 500,000	$ 2,645.00	$ 2,481.50	$ 2,451.50	$ 2,358.00	$ 2,452.00

City of Ingram
FY 2021-2022
Annual Debt Service Payment Schedule by Issue

Issue	Principal	Interest	Total
Combination Tax & Surplus Revenue CO's, Series 2014	$ 20,000.00	$ 34,946.50	$ 54,946.50
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			33,119.00
Annual Debt Service Totals	**$ 87,000.00**	**$ 55,620.59**	**$ 178,739.59**

City of Ingram
FY 2021-2022
Annual Aggregate Debt Service

All Outstanding Debt Service Issues			
Year	Principal	Interest	Total
2022	$ 87,000	$ 55,620.59	$ 142,620.59
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	**$ 2,699,000**	**$ 847,193.56**	**$ 3,546,193.56**

City of Ingram
FY 2021-22
Annual Debt Service
Principal & Interest Payment Schedules

$ 1,185,000 Combination Tax & Surplus Revenue Certificate of Obligation Bonds, Series 2014			
Year	Principal	Interest	Total
2022	20,000	$ 34,946.50	$ 54,946.50
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	**$ 1,080,000**	**$ 481,282.75**	**$ 1,561,282.75**

$ 175,000 Combination Tax & Surplus Revenue Certificate of Obligation Bonds, Series 2013			
Year	Principal	Interest	Total
2022	20,000	$ 582.00	$ 20,582.00
2023	20,000	$ 200.00	$ 20,200.00
Total	**$ 40,000**	**$ 782.00**	**$ 40,782.00**

City of Ingram
FY 2021-2022
Annual Debt Service
Principal & Interest Payment Schedules

$ 1,206,000 Combination Tax & Surplus Revenue Certificate of Obligation Bonds, Series 2011			
Year	Principal	Interest	Total
2022	19,000 $	20,092.09 $	39,092.09
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	**$ 1,081,000 $**	**365,128.81 $**	**1,446,128.81**

City of Ingram
FY 2021-2022
Annual Debt Service
Principal & Interest Payment Schedules

$ 803,000 Combination Tax & Surplus Revenue Certificate of Obligation Bonds, Series 2009			
Year	Principal	Interest	Total
2022	28,000	$ -	$ 28,000.00
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	**$ 498,000**	**$ -**	**$ 498,000.00**