

**CITY OF INGLESIDE
SPECIAL CITY COUNCIL MEETING
AGENDA
AUGUST 19, 2025
6:30 PM**

Notice is hereby given that the Ingleside City Council will hold a Special City Council Meeting on August 19, 2025, at 6:30 PM. The Meeting will be held in person at City Hall, 2671 San Angelo Street, Ingleside, Texas. Members of the public can view the meeting via live stream at <https://inglesidetx.gov/>.

With respect to any subject matter set forth below, the City Council may take action, unless otherwise expressly indicated with respect to any particular subject matter.

Opening Agenda

1. Call Meeting to Order.
2. Roll Call.
3. Invocation.
4. Pledge of Allegiance.
5. Citizen Comments and Reports.

Persons wishing to address the Council and who have registered using the Citizen Participation Form will have up to three minutes to speak. In accordance with the Open Meetings Act, Council may not discuss or take action on any item that has not been posted on the agenda. While civil public criticism is not prohibited; disorderly conduct or disturbance of the peace as prohibited by law shall be cause for the chair to terminate the offender's time to speak.

Consent Agenda

All consent agenda items listed are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of the items unless a Council Member so requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

6. Deliberate and take appropriate action on the Special Event Permit application submitted by the Ingleside Chamber of Commerce for the use of Ingleside Live Oak Park for the Ingleside Renaissance Faire event to be held on December 13-14, 2025, as required by City Ordinance 2019-14, for the use of Live Oak Park.
7. Deliberate and take appropriate action on the Special Event Permit application submitted by the Ingleside Chamber of Commerce for the use of N.O. Simmons Park for Ingleside Round Up Days & Music Festival to be held March 20-22, 2026.
8. Deliberate and take appropriate action on a Special Event Permit application submitted by Mr. Brian Yoder, from Battlin' BBQ, a501(c)(3) non-profit organization, for the use of N.O. Simmons Park for their annual BBQ state championship cook-off and fundraiser to be held on October 23-26, 2025.
9. Deliberate and take appropriate action on the HOT Fund Application from the Ingleside

Chamber of Commerce for the Ingleside Renaissance Faire in the amount of \$80,800 for their event to be held on December 13 & 14, 2025.

10. Deliberate and take appropriate action on the HOT Fund Application from Ingleside Chamber of Commerce for the Ingleside Round Up Days & Music Festival in the amount of \$50,791 for their event to be held March 20-22, 2026.
11. Deliberate and take appropriate action on the HOT Fund Application from Battlin' BBQ in the amount of \$24,975 for their event to be held on October 23-26, 2025.
12. Deliberate and take appropriate action on a contract for services between the City of Ingleside and the Ingleside Chamber of Commerce for services from October 01, 2025 to September 30, 2026.

Regular Agenda

13. Deliberate and take appropriate action on the City Manger's submission of the Fiscal Year 2025-2026 Budget and Capital Improvement Plan, Tabled from the August 12, 2025 Regular Meeting.
14. Deliberate and take appropriate action to approve the proposed tax rate, if it will exceed the No-New-Revenue tax rate or the Voter-Approval tax rate, take a record vote and schedule Public Hearings for September 16, 2025 on the Proposed Budget and Proposed Tax Rate for Fiscal Year 2025-2026..

Executive Session

15. Closed Session
City Council will meet in Closed Session pursuant to the provisions of Chapter 551 of the Texas Government Code, in accordance with the authority contained in:
 - A. Pursuant to Section 551.071 Consultation with Attorney, and Section 551.074 - Personnel Matters: City Manager Annual Evaluation and Employment Contract.
16. Open Session
City Council will meet in Open Session pursuant to the provisions of Chapter 551 of the Texas Government Code, in accordance with the authority contained in:
 - A. Pursuant to Section 551.071 Consultation with Attorney, and Section 551.074 - Personnel Matters: City Manager Annual Evaluation and Employment Contract.

Closing Agenda

17. Items to consider for placement on future agendas.
18. Adjourn.

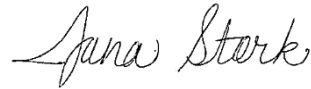
Special Accommodations

This facility is wheelchair accessible and there are special parking spaces near the main entrance. Request for accommodations or special services must be made 48 hours prior to this meeting. Please contact City Secretary's Office at (361) 776-2517 or Fax (361) 776-1027 or email citycouncilquestions@inglesidetx.gov for further information.

With respect to any subject matter listed on this agenda, the City Council may meet in Closed Executive Session, if and to the extent allowed by Chapter 551 of the Texas Government Code, including, but not limited to, any of the following sections of Chapter 551: Section 551.071 Consultations with Attorney, Section 551.072 Deliberation about Real Property, Section 551.073 Deliberation regarding Prospective Gift, Section 551.074 Personnel Matters, Section 551.087 Deliberation regarding Economic Development Negotiations, and Section 551.089 Deliberation regarding Security Devices Or Security Audits.

Certification

I, Jana Stork, certify that the above notice of this Special Meeting of the City Council was posted on the City Hall bulletin board at 2671 San Angelo Street, Ingleside, Texas on August 13, 2025 by 5:00 p.m.



Jana Stork, City Secretary

This public notice was removed from the official posting board at the Ingleside City Hall on the following:

Date: _____

Time: _____

By: _____

City Secretary's Office
City of Ingleside, Texas

CITY COUNCIL AGENDA

Special Meeting: August 19, 2025

AGENDA ITEM: 6

Deliberate and take appropriate action on the Special Event Permit application submitted by the Ingleside Chamber of Commerce for the use of Ingleside Live Oak Park for the Ingleside Renaissance Faire event to be held on December 13-14, 2025, as required by City Ordinance 2019-14, for the use of Live Oak Park.

SUBMITTED BY: Gary Paredez, Director of Infrastructure Services

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

The Ingleside Chamber of Commerce & Visitor Center would like to request the exclusive usage of Live Oak Park on December 13th and 14th, 2025 for the return of the Ingleside Renaissance Faire. This event will have a \$5.00 admission, music, food, and vendors. They would also like the use of camping privileges for some of the entertainers. All dumpsters, port-a-potties and tents will arrive on Dec 11th with pick up on December 16th. A special use permit may only be granted by the City Council and is required if: the event is over 250 people and the requestor wants to extend the hours of park operation, wants to be allowed to camp overnight, or wants a relaxation of noise ordinance standards. Additionally, the possession of intoxicating beverages in city-owned parks is only permissible if the City Council issues a permit to allow the sale, possession, consumption, or possession with intent to consume alcoholic beverages for a period not to exceed 48 hours (Section 6.4 of the Ingleside City Code).

FISCAL ANALYSIS:

N/A

RECOMMENDATION:

Staff recommends Council to approve the Special Event Permit as presented.

ATTACHMENTS:

1. INGLESIDE RENAISSANCE FAIRE PERMIT

City of Ingleside

Special Event Permit

Name of Organization: Ingleside Chamber of Commerce Non-Profit? Yes ☒ No ☐
Your Name: John Bowers HOT Fund Application? Yes ☒ No ☐
Address: PO Box 686 / 2809 Main St City Ingleside Zip 78362
Phone (include area code): 361-776-2906 Email: inglesidechamber@gmail.com
Name of Event: Ingleside Renaissance Fair Date of Event: December 13th + 14th 2025
Estimated Attendance: 2500 - 3500

Facility Requested:

☐ Cove Park

☐ Faith Park:

☐ Garden Center

☐ Dixie Diegel Fields

☐ Other _____

☐ Humble Community Center

☒ Live Oak Park:

☒ Disc Golf

☒ Tennis Courts

☐ Bennie Diegel Fields

☒ Other: whole park / parking lot ballfield

☐ N.O. Simmons Park:

☐ Basketball Pavilion

☐ Parking Lot

☐ Picnic Pavilion

☐ Soccer Fields

☐ Football Fields

☐ Other: _____

☐ Whitney Lake Park

Special Requests:

☐ Handwashing Stations

☒ Ticket Booths

☒ Trash Receptacles

☒ Barricades

☐ Move Soccer goals

☐ Temporary Fencing

☐ Electricity

☐ Water

Special Use Activities (check all that apply):

☒ Extended Hours of Park Operation

☒ Overnight Camping

☒ Sale and/or Consumption of Intoxicating Beverages (limit of 48 hours)

☒ Street and/or Sidewalk Closure

☐ Other: _____

Specific time special use activity will take place: DEC 13th 10am - 6pm DEC 14 10am - 5pm

Indicate set-up and take-down times: Setup starts DEC 11th Break Down DEC 15th + 16th

Applicant Initial

JB

City of Ingleside

It is understood that the renter/user of Ingleside community facilities at all times indemnify, defend, and hold harmless the City of Ingleside, Texas, its officers, employees and contractors from and against any and all claims, damages, losses and expenses of whatever nature, including attorney fees, in any manner connected with, related to, or as a result of any actions or inaction associated with the usage of rental of Ingleside facilities. You will be responsible for cleanup and any damage incurred by your event.

NOTE: The permittee shall be responsible for returning the park's grounds to their original state.

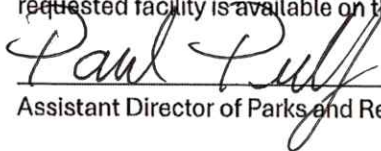


Signature of Adult Applicant

5/28/25
Date:

Verification Section:

Applicant must obtain the signature of the Assistant Director of Parks and Recreation to confirm the requested facility is available on the requested date/time.



Assistant Director of Parks and Recreation Signature

8-12-25
Date:

This Special Event Permit was authorized by the City Council on the _____ day of _____.

Note: If signed by the mayor, this document authorizes the Special Event Permit. Additional contracts may be necessary based on the facility selected. Contact the Assistant Director of Parks and Recreation to verify.

Mayor Signature

Date:

CITY COUNCIL AGENDA

Special Meeting: August 19, 2025

AGENDA ITEM: 7

Deliberate and take appropriate action on the Special Event Permit application submitted by the Ingleside Chamber of Commerce for the use of N.O. Simmons Park for Ingleside Round Up Days & Music Festival to be held March 20-22, 2026.

SUBMITTED BY: Gary Paredez, Director of Infrastructure Services

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

The Ingleside Chamber of Commerce is seeking permission to utilize N.O. Simmons Park from March 20 to 22, 2026, for the annual Round Up Days and Music Festival. The chamber has asked the city to ease the noise ordinance for the event, and City Ordinances does permit relaxation. The Chamber acknowledges the noise ordinance regulations state: The making of noise on property zoned anything other than residential or industrial as defined by City Code chapter 78, which exceeds the decibel level hereafter stated, when measured from property under separate ownership or occupancy: 85 decibels in the daytime; 85 decibels in the evening; and 80 decibels in the nighttime. Outdoor concerts are usually at sound levels between 90-100 decibels at the neighboring property line. The Chamber of Commerce is committed to complying with this requirement and to positioning speakers away from neighboring properties.

FISCAL ANALYSIS:

N/A

RECOMMENDATION:

Staff recommends approval of this permit contingent on the sound level at the property line not to exceed 100 decibels.

ATTACHMENTS:

1. INGLESIDE ROUND UP PERMIT

City of Ingleside

Special Event Permit

Name of Organization: INGLESIDE CHAMBER OF COMMERCE Non-Profit? Yes ☒ No ☐
Your Name: JOHN BOWERS HOT Fund Application? Yes ☒ No ☐
Address: 2809 MAIN ST City INGLESIDE Zip 78362
Phone (include area code): 361-776-2906 Email: INGLESIDECHAMBER@gmail.com
Name of Event: INGLESIDE RAINUP Date of Event: MARCH 20, 21 & 22, 2026
Estimated Attendance: 10,000

Facility Requested:

☐ Cove Park

☐ Faith Park:

☐ Garden Center

☐ Dixie Diegel Fields

☐ Other: _____

☐ Humble Community Center

☐ Live Oak Park:

☐ Disc Golf

☐ Tennis Courts

☐ Bennie Diegel Fields

☐ Other: _____

☒ N.O. Simmons Park:

☒ Basketball Pavilion

☒ Parking Lot

☒ Picnic Pavilion

☒ Soccer Fields

☒ Football Fields

☒ Other: FIELD BY WATER TOWER

☐ Whitney Lake Park

Special Requests:

☒ Handwashing Stations

☒ Ticket Booths

☒ Trash Receptacles

☒ Barricades

☒ Move Soccer goals

☒ Temporary Fencing

☒ Electricity

☒ Water

Special Use Activities (check all that apply):

☒ Extended Hours of Park Operation

☒ Overnight Camping

☒ Sale and/or Consumption of Intoxicating Beverages (limit of 48 hours)

☒ Street and/or Sidewalk Closure

☒ Other: RELAXATION OF NOISE ORD. REQUESTING NOISE BE AT OUTDOOR CONCERT LEVEL

Specific time special use activity will take place: 3/20 5pm-12am 3/21 11am-12am 3/22 noon-6pm

Indicate set-up and take-down times: CARNIVAL ARRIVES 3/16/26 SETUP STARTS 3/18 BREAKDOWN 3/21 & 3/22

Applicant Initials: JB

City of Ingleside

It is understood that the renter/user of Ingleside community facilities at all times indemnify, defend, and hold harmless the City of Ingleside, Texas, its officers, employees and contractors from and against any and all claims, damages, losses and expenses of whatever nature, including attorney fees, in any manner connected with, related to, or as a result of any actions or inaction associated with the usage of rental of Ingleside facilities. You will be responsible for cleanup and any damage incurred by your event.

NOTE: The permittee shall be responsible for returning the park's grounds to their original state.

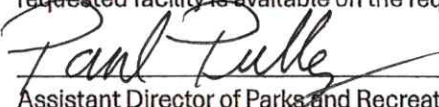


Signature of Adult Applicant

5/28/25
Date:

Verification Section:

Applicant must obtain the signature of the Assistant Director of Parks and Recreation to confirm the requested facility is available on the requested date/time.



Assistant Director of Parks and Recreation Signature

8-12-25
Date:

This Special Event Permit was authorized by the City Council on the _____ day of _____.

Note: If signed by the mayor, this document authorizes the Special Event Permit. Additional contracts may be necessary based on the facility selected. Contact the Assistant Director of Parks and Recreation to verify.

Mayor Signature

Date:

CITY COUNCIL AGENDA

Special Meeting: August 19, 2025

AGENDA ITEM: 8

Deliberate and take appropriate action on a Special Event Permit application submitted by Mr. Brian Yoder, from Battlin' BBQ, a 501(c)(3) non-profit organization, for the use of N.O. Simmons Park for their annual BBQ state championship cook-off and fundraiser to be held on October 23-26, 2025.

SUBMITTED BY: Gary Paredez, Director of Infrastructure Services

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

Mr. Brian Yoder, from Battlin BBQ, a 501(c)(3) non-profit organization, is seeking approval to hold their annual BBQ state championship cook-off and fundraiser at N.O. Simmons Park on October 23rd - 26th, 2025. Mr. Yoder has requested setup on October 23rd and take down on the 26th, along with the use of the football, soccer fields, basketball courts, picnic pavilions, and parking lot. Additional requests include handwashing stations, trash receptacles, electricity, water, and moving of soccer goals. He also seeks permission for extended park hours until 10pm on October 24th and 25th, overnight camping on those nights, and the sale and consumption of alcohol (restricted to 48 hours on October 24th and 25th). Teams will begin moving in at 12pm on the 24th, with the event running from 12pm to 10pm on the 25th. The expected attendance is 3,500 people.

FISCAL ANALYSIS:

Battlin' BBQ will be requesting the use of HOT funds for this event.

RECOMMENDATION:

Staff is recommending approval of the permit request.

ATTACHMENTS:

1. BATTLIN BBQ
2. 2025 BBBQ Flyer

City of Ingleside

Special Event Permit

Name of Organization: Battlin' BBQ Non-Profit? Yes ☒ No ☐
Your Name: Brian Yoder HOT Fund Application? Yes ☒ No ☐
Address: 218 Sandpiper Dr City Portland Zip 78374
Phone (include area code): 361-222-1650 Email: battlinbbq@yahoo.com
Name of Event: Battlin' BBQ Cookoff and Festival Date of Event: 10/23/2025 - 10/26/2025
Estimated Attendance: 2,500

Facility Requested:

☐ Cove Park

☐ Faith Park:

☐ Garden Center

☐ Dixie Diegel Fields

☐ Other: _____

☐ Humble Community Center

☐ Live Oak Park:

☐ Disc Golf

☐ Tennis Courts

☐ Bennie Diegel Fields

☐ Other: _____

☒ N.O. Simmons Park:

☒ Basketball Pavilion

☒ Parking Lot

☐ Picnic Pavilion

☒ Soccer Fields

☒ Football Fields

☐ Other: _____

☐ Whitney Lake Park

Special Requests:

☒ Handwashing Stations

☐ Ticket Booths

☒ Trash Receptacles

☐ Barricades

☒ Move Soccer goals

☐ Temporary Fencing

☒ Electricity

☒ Water

Special Use Activities (check all that apply):

☒ Extended Hours of Park Operation

☒ Overnight Camping

☒ Sale and/or Consumption of Intoxicating Beverages (limit of 48 hours)

☐ Street and/or Sidewalk Closure

☐ Other: _____

Specific time special use activity will take place: 11am - 10 pm

Indicate set-up and take-down times: Set-up 10/23 Take Down 10/26

Applicant Initial BY

City of Ingleside

It is understood that the renter/user of Ingleside community facilities at all times indemnify, defend, and hold harmless the City of Ingleside, Texas, its officers, employees and contractors from and against any and all claims, damages, losses and expenses of whatever nature, including attorney fees, in any manner connected with, related to, or as a result of any actions or inaction associated with the usage of rental of Ingleside facilities. You will be responsible for cleanup and any damage incurred by your event.

NOTE: The permittee shall be responsible for returning the park's grounds to their original state.

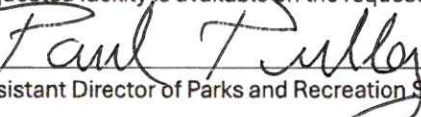


Signature of Adult Applicant

08/06/2025
Date:

Verification Section:

Applicant must obtain the signature of the Assistant Director of Parks and Recreation to confirm the requested facility is available on the requested date/time.



Assistant Director of Parks and Recreation Signature

8-7-25
Date:

This Special Event Permit was authorized by the City Council on the _____ day of _____.

Note: If signed by the mayor, this document authorizes the Special Event Permit. Additional contracts may be necessary based on the facility selected. Contact the Assistant Director of Parks and Recreation to verify.

Mayor Signature

Date:

CHAMPIONS

BARBECUE ALLIANCE

**FREE
ADMISSION**



**October 25th
Ingleside, TX
N.O. Simmons Park**

\$7,500

**IN CASH
PAYOUTS**



BATTLINBBQ.ORG

LIVE MUSIC. RAFFLES. KIDS ACTIVITIES. CORNHOLE. VENDORS.



CITY COUNCIL AGENDA

Special Meeting: August 19, 2025

AGENDA ITEM: 9

Deliberate and take appropriate action on the HOT Fund Application from the Ingleside Chamber of Commerce for the Ingleside Renaissance Faire in the amount of \$80,800 for their event to be held on December 13 & 14, 2025.

SUBMITTED BY: Bernard Rodriguez, Director of Development Services

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

The Ingleside Chamber of Commerce is requesting HOT funds, in the amount of \$80,800, to hold the Ingleside Renaissance Fair on December 13 & 14, 2025. The event will showcase a cultural experience in a family-focused event that will draw visitors to visit Ingleside.

All applicants were advised that HOT funds are on a **reimbursement basis**, and all receipts must be turned in for a full review. Approval of the requested funds does not guarantee that the applicant will receive all approved funds. Any reimbursement request for expenses that are **ineligible** under the Code of Ordinances, Chapter 58 Taxation, Article IV - Hotel Motel Occupancy Tax, Section 58-77 Disposition of Revenue, will be denied.

FISCAL ANALYSIS:

\$80,800 HOT funds

RECOMMENDATION:

Staff recommends the City Council to approve the HOT fund request as submitted.

ATTACHMENTS:

1. Ingleside Renaissance Faire Documents v2

City of Ingleside
FY 2025-2026 Proposed
Hotel Occupancy Tax (HOT)
Funding Request

Ingleside Chamber of Commerce & Visitor Center

Ingleside Renaissance Faire
Event Location: Live Oak Park

HOT Fund Request \$80,800



City of Ingleside
Hotel Occupancy Tax (HOT)
HOT Fund Application Review
2026

Review Guidelines

The Texas Hotel Occupancy Tax (HOT) is levied on the cost of hotel rooms and related services in Texas. Funds collected from this tax are earmarked for specific purposes, primarily promoting tourism and the hotel industry. The review process for projects seeking HOT funding will follow the following guidelines:

Application review and quantifying impact and justification

Applications are submitted detailing their project, goals, costs, and alignment with HOT revenue uses. Applications are reviewed for completeness and eligibility, ensuring they promote tourism and the lodging industry. Initial evaluation confirms proposed expenditures are within the authorized categories in Chapter 351.101 of the Texas Tax Code, such as advertising, arts, historical preservation, and signage.

All applicants were advised that HOT funds are on a **reimbursement basis**, and all receipts must be turned in for a full review. Approval of the requested funds does not guarantee that the applicant will receive all approved funds. Any reimbursement request for expenses that are **ineligible** under the Code of Ordinances, Chapter 58 Taxation, Article IV - Hotel Motel Occupancy Tax, Section 58-77 Disposition of Revenue, will be denied.







HOTEL OCCUPANCY TAX HOT TAX FUNDING

GUIDELINES & CITY POLICY

APPLICATION FORM

POST EVENT REPORT

Revised 2/10/23

HOTEL OCCUPANCY TAX USE GUIDELINES

State Law: By law of the State of Texas, the City of Ingleside collects a Hotel Occupancy Tax (HOT) from hotels, motels, bed & breakfasts, and short-term rentals. Under state law, the revenue from the HOT may be used only to directly promote tourism and the hotel and convention hotel industry. **Chapter 351 of the Tax Code states that the use of HOT funds is limited to:**

- a. **Convention centers and visitor information centers:** the acquisition of sites for and the construction, improvement, enlarging, equipping, repairing operation and maintenance of convention facilities or visitor information centers, or both
- b. **Registration of convention delegates:** the furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants.
- c. **Advertising, solicitations, and promotions that directly promote tourism and the hotel and convention industry:** advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity.
- d. **Promotions of the arts that directly promote tourism and the hotel and convention industry:** the encouragement, promotion, improvement, and application of the arts that can be shown to have some direct impact on tourism and the hotel/convention industry. The impact may be that the art facility or event can show hotel nights that are booked due to their events or that guests at hotels attend the arts event. Eligible forms of art include instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion picture, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major artforms.
- e. **Historical restoration and preservation activities that directly promote tourism and the hotel and convention industry:** historical restoration and preservation projects or activities or advertising and conducting solicitation and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums.
- f. **Sporting event expenses that substantially increase economic activity at hotels:** Expenses including promotional expenses directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the city or its vicinity.
- g. **Funding transportation systems for transporting tourists from hotels to and near the city to any of the following destinations:**
 - 1. The commercial center of the city;
 - 2. A convention center in the city;
 - 3. Other hotels in or near the city; or
 - 4. Tourist attractions in or near the city.

The law specifically prohibits the use of local hotel tax to cover the costs for general city transit costs to transport the general public.
- h. **Signage directing tourists to sights and attractions that are visited frequently by hotel guests in the municipality.**

CITY POLICY

Mission Statement of the City of Ingleside: The City of Ingleside seeks to increase hotel/ motel occupancy by promoting the City of Ingleside, all its tourism assets, and supporting local events.

City Policy: To provide a unified understanding of the funding criteria between the applicant and City Council, the following guidelines will apply:

- a. Preference will be given to those requests which will be able to increase hotel occupancy.
- b. The City of Ingleside accepts applications from groups and businesses whose program fits into one or more of the above categories.
- c. The intent of the program is to provide funding for an event to help advertise and promote events increasing hotel occupancy.
- d. Continued funding in subsequent years of an event or tourism asset may be considered but should be in an amount commensurate with the anticipated return to the city in the form of HOT funds.
- e. Continued funding for annual events which have not demonstrated a progression of financial stability or a significant contribution to hotel occupancy may not be given preference.
- f. All applications must be submitted to the City by June 1st for funding during the next fiscal year.
- g. The applications will be reviewed by the Hot Fund Committee and presented to the City Council.
- h. The applicant is required to be present at the City Council meeting to answer any questions regarding the application.
- i. Applicants will be notified one week prior to the meeting of the time and place for the review.
- j. The City Council will have final approval for all application requests.
- k. **A copy of the Special Permit for the park usage from the Parks & Recreation Department must be submitted with the application if the event is in a City park.**
- l. The Post Event Form is due no later than 60 days after the event date.

Eligibility and priority for Hotel Tax Funds: Priority will be given to those events and entities based on their ability to generate overnight visitors to Ingleside. If an event will not generate any meaningful hotel night activity, it is not eligible for receipt of hotel occupancy tax funds. Events can prove this potential to generate overnight visitors by:

- a. Historic information on the number of room nights used during previous years of the same events;
- b. Current information on the size of a room block that has been reserved at area hotels to accommodate anticipated overnight guests attending the event requesting hotel tax funds; and/or
- c. Examples of marketing of the programs and activities that are likely to generate or encourage overnight visitors to local lodging properties.

Use of local vendors: The City encourages all event organizers to patronize Ingleside businesses for food, supplies, material, printing, etc. when feasibly possible as this increases sales tax and overall economic well-being of the City. *Priority will be given to those applicants who support the local businesses.*

Use of revenues from event: A portion of the revenues from any event and/or project receiving any type of funding assistance from the HOT funds should be channeled back into the future costs of operating that same event or the continued operation of the project. No other outside event(s), project, charity, etc., sponsored by the host organization may profit from the Ingleside Chamber of Com. (FILL IN NAME OF ENTITY APPLYING FOR FUNDING REQUESTS) funding of a particular event. (Remove or amend this provision if the event has a substantial impact on tourism and hotel activity but has a portion of its proceeds channeled to outside benevolent programs.)

Approved events shall not comingle HOT funds with any other event funding. Appropriate expenditures shall be drawn on an account expressively and exclusively established for HOT funds.

In certain circumstances, the funding of pre-event deposits may be approved prior to the event after Council consideration and action.

Supplemental information required with application: Along with the application, please submit the following:

☒ Proposed marketing plan for funded event

☒ Schedule of activities or events relating to the funded project

☒ Copy of Special Use Permit for City park usage

Submit Application to:

City of Ingleside
Attention: Director of Economic Development
P. O. Drawer 400
Ingleside, Texas 78362

For Questions Contact:

Director of Economic Development
2665 San Angelo St.
Ingleside, Texas 78362
361.776.3815

Application Project Worksheet *(an Excel Spreadsheet May Be Substituted for this Form)*

A. Expenditures	a. Applicant's Grant Request	b. Cash from all other sources	c. In-kind (no cash paid for services)	Total of a, b & c
1. Personnel				
Administrative				
Artistic				
Technical				
Other Personnel				
2. Fees for outside professional services				
Administrative				
Artistic				
Technical/Other				
3. Space Rental				
4. Equipment Rental				
5. Travel/Transportation				
6. Promotion/Printing				
7. Costumes/Royalties				
8. Other (supplies, postage, etc.)				
		Total Expenditures		
B. Revenues - (For this project only) include in-kind services				
1. This grant request				
2. Admission & ticket sales				
3. Concessions				
4. Individual donations				
5. General funds budgeted				
6. Additional grants				
a. Arts				
b. Chamber				
c. Other				
	Total Income & Contributions			
	Total In-kind			
		Total Revenues		

Application for HOT Tax Funding

(Due by June 1st of each year)

Date: 5/28/25

Organization Information

Name of Organization: Ingleside Chamber of Commerce & Visitor Center
Address: PO Box 686/2809 Main St
City, State, Zip: Ingleside, Tx. 78362
Contact Name: John Bowers Contact Phone Number: 361-776-2906
Email: inglesidetxchamber@gmail.com Website: inglesidetxchamber.com
Address of Event: 2020 Parkview Pl. (Live Oak Park)
Non-Profit or For-Profit status: 501(c)(6) Tax ID#: 74-2251297
Ently's creation date: 1982

Purpose of your organization: Investing in relationships through encouragement, involvement, and networking

Event Information

Name of event or project: Ingleside Renaissance Faire
Date of event or project: December 13th & 14th, 2025
Primary location of event or project: Live Oak Park

Amount requested: \$ \$80,800.00

How will the funds be used? To promote the City of Ingleside in a family focused event that will draw visitors to Ingleside.

Primary purpose of funded activity/ facility: To promote tourism while partnering with our businesses and hotels.

Percentage of Hotel Tax support of related costs

80% ~~100%~~ Percentage of total event costs covered by Hotel Occupancy Tax

Percentage of total facility costs covered by Hotel Occupancy Tax for the funded event

Percentage of staff costs covered by Hotel Occupancy Tax for the funded event

If staff costs are covered, estimate percentage of time staff spends annually on the funded event(s) compared to other activities _____%

Which category or categories apply to funding request, and amount requested under each category:

- ☐ a) **Convention Center or Visitor Information Center:** construction, improvement, equipping, repairing, operation, and maintenance of convention center facilities or visitor information centers, or both. Amount requested under this category: \$ _____
- ☐ b) **Registration of convention delegates:** furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants. Amount requested under this category: \$ _____
- ☒ c) **Advertising, solicitations, promotional programs to attract tourists and convention delegates** or registrants to the municipality or its vicinity. Amount requested under this category: \$ 69,435.01
- ☒ d) **Promotion of the Arts that directly enhance tourism and the hotel & convention industry:** the encouragement, promotion, improvement, and application of the arts that can be shown to have some direct impact on tourism and the hotel/convention industry. The impact may be that the art facility or event can show hotel nights that are booked due to their events or that guests at hotels attend the arts event. Eligible forms of art include instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture photography, graphic and craft arts, motion picture, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms. Amount requested under this category: \$ 10,100
- ☐ e) **Historical restoration and preservation activities that directly promote tourism and the hotel and convention industry:** historical restoration and preservation projects, activities, or advertising and conducting solicitation or promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums. Amount requested under this category: \$ _____
- ☐ f) **Sporting event expenses that substantially increase economic activity at hotels:** Expenses including promotional expenses directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the city or its vicinity. Amount requested under this category: \$ _____
- ☒ g) **Funding transportation systems for transporting tourists from hotels to and near the city to any of the following destinations:**
1. the commercial center of the city;
 2. a convention center in the city;
 3. other hotels in or near the city; or
 4. tourist attractions in or near the city.

The law specifically prohibits the use of the local hotel tax to cover the costs for general city transit costs to transport the general public.

Amount requested under this category: \$ 2400

What sites or attractions will tourists be taken to by this transportation? RENN FAIRE

Will members of the general public (non-tourists) be riding on this transportation? YES

What percentage of the ridership will be local citizens? 50

- ☐ h) **Signage directing tourists to sights and attractions that are visited frequently by hotel guests in the municipality.** Amount requested under this category: \$ _____

What tourist attractions will be the subject of the signs? _____

- ☐ i) **Expenses including promotional expenses, directly related to a sporting event in which the majority of participants are tourists. The event must substantially increase economic activity at hotels within the city or its vicinity.** Amount requested under this category: \$ _____

How many individuals are expected to participate in the sporting-related event? _____

How many of the participants at the sporting-related event are expected to be staying in a local hotel? _____

Quantify how the sporting related event will substantially increase economic activity at hotels within the city or its vicinity.

Questions for All Funding Request Categories:

1. How many years have you held this Event or Project? 21 STOPPED IN 2018
2. Expected Attendance: 2500-3500
3. How many area hotel rooms do you expect to be filled for this event? 10
4. Do you reserve a room block for this event at an area hotel and if so, for how many rooms and at which hotels? 60 NIGHT PLUS TAX FOR A BLOCK OF 20 ROOMS
5. List other years (over the last three years) that you have hosted your Event or Project with amount of assistance given from HOT and the number of hotel rooms used:

Month/Year held	Assistance amount	Number of hotel rooms used
<u>2024</u>	<u>101,000</u>	<u>10</u>
_____	_____	_____
_____	_____	_____

6. How will you measure the impact of your event on area hotel activity (e.g., room block usage information, survey of hoteliers, etc.) SURVEY

7. Please list other organization, government entities, and grants that have offered financial support to your project: _____

8. Will the event charge admission? Do you anticipate a net profit from the event? If there is a net profit, what is the anticipated amount and how will it be used? Yes, ~~\$10,000~~ 20,000
The profits if any will fund other events and a portion will go to our Chamber Foundation.

9. Please list all promotion efforts your organization is coordinating:

- ☒ Digital
- ☒ Radio
- ☒ TV
- ☒ Social Media
- ☒ Billboards (75 miles & over)
- ☐ Other: _____

10. Will you negotiate a special rate or hotel/ event package to attract overnight stays?

Yes

11. What new marketing initiatives will you utilize to promote hotel and convention activity for this event?

Survey

12. What geographic areas does your advertising and promotion reach?

75 miles and beyond

13. If the funding requested is related to a permanent facility (e.g., museum, visitor center):

Expected attendance monthly/ annually: _____

Percentage of those in attendance that are staying at area hotels/ lodging facilities: ____%

14. What method will you use to document how many attendees will stay overnight in a hotel room in Ingleside?

- ☒ Questionnaire or survey
- ☐ Registration form
- ☐ Guest book
- ☒ Hotel room block report
- ☐ Other, please describe: _____

15. Please attach the following to the application prior to submission:

- ☒ Your organization's most recent financial statements, including a copy of the most current audit or review conducted. If a formal audit is not conducted, please describe the mechanism used by your organization to validate expenses (i.e., does the Board review?).
- ☒ A copy of your agency's IRS tax exempt certificate.
- ☐ Your organization's current budget, approved by your organization's board.

- ☐ Income statement from past event(s) that have received HOT Funds in the 12 months preceding your application.
- ☒ Proposed budget for event to be funded in whole or in part with grants from this application with line items where HOT Funds will be used highlighted. Include all items you expect the *HOT* funding to pay for, including salaries, benefits, and operating expenses - even if HOT Funds are only covering a portion of certain expenses.
- ☐ One or more of the following to demonstrate potential to generate overnight visitors: Established events:
- a) historic information documenting the number of room nights used during previous years of the same events.
 - b) historic information documenting the number of guests at hotel or other lodging facilities that attended the funded event (through surveys, guest directories, or other sources, and/or new events.
 - c) current information on the size of a room block that has been reserved at area hotels to accommodate anticipated overnight guests attending the funded event.
 - d) examples of the planned marketing of the programs and activities that will likely generate overnight visitors to local lodging properties from this event.
- ☒ Copy of Special Use Permit for usage of City park.

16. Any damage to City property or parks, as determined by the City to be a consequence of this event, will result in money due by the applicant reimbursing the City for all costs associated with repairs. Money due the City for such repairs will be required to be paid in full prior to releasing any HOT Funds to the applicant after the submission of the Post Event Report. HOT Funds cannot be used to pay for damages. (See Addendum A *requires additional signature).

17. Post Event Form is due to the City within 60 days of the end of event.

Applicant (printed): John Bowers Reviewed by: Brian R. Rouse
Applicant (signature): JRB Reviewed by: [Signature]

Approved by City Council on: _____

Approved Amount: _____

Note: Documentation showing hotel room nights associated with the event is required with the Post Event Report.

All applications must be submitted by June 1st to accommodate the budgeting process for the following fiscal year which runs from October 1 to September 30. Events shall occur during the fiscal year to correspond with the budget.

Director of Economic Development
P.O. Drawer 400
Ingleside, Texas 78362
361.776.3815

ADDENDUM A

Any damage to City property or parks, as determined by the City to be a consequence of this event, will result in money due by the applicant reimbursing the City for all costs associated with repairs. Money due the City for such repairs will be required to be paid in full prior to releasing any HOT Funds to the applicant after the submission of the Post Event Report. HOT Funds cannot be used to pay for damages.

As the Applicant, I understand and agree to these terms concerning damages and understand my signature is required prior to my application going before City Council for their consideration of this HOT Fund Application:

Signature of Applicant: 

Printed Name of Applicant: John Bowers

Date of Signature: May 28, 2025

FEDERAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 16 1989

INGLESIDE CHAMBER OF COMMERCE
PO BOX 686
INGLESIDE, TX 78362

Employer Identification Number:
74-2251297
DLN:
17053123050039
Contact Person:
COLLEEN LAWSON ID# 75897
Contact Telephone Number:
(877) 829-5500
Internal Revenue Code
Section 501(c)(6)
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5

Letter 948 (DO/CG)

	A	B	C	D
1				
2	2025 Ingleside Renaissance Faire Hot Funds Request			CATEGORY "C"
3				
4	Advertising	Cost		
5	Billboards	\$ 42,000.00		
6	Band Tango	\$ 1,000.00		
7	KRIS TV	\$ 4,550.00		
8	I Heart Media	\$ 4,000.00		
9	KIII	\$5,000.00		
10	KLTG-FM	\$1,000.00		
11	AA Express	\$1,200.00		
12	GIG's	\$3,842.91		
13	Rock It Services	\$2,888.00		
14	CR3 Designs	\$455.00		
15	January Gellge	\$2,000.00		
16	Padre Island Axe Throwing	\$1,500.00		
17	TOTAL Category "C"	\$69,435.91		
18				
19				
20				
21				
22				
23				
24				
25				
26				

2025 Hot Funds Request Renn Faire Category D

Entertainment	Cost
Danielle Morgan	\$450
Mark Williams	\$1,000
Colleen Pannell	\$450
Adrian Gonzalez	\$200
Martin Hill	\$600
Daniel Rich	\$3,000
Tartanic	\$4,400
Total	\$10,100

2025 Hot Funds Request Renn Faire Category G

Transportation	Cost
Bus for park n ride Saturday	\$1,200
Bus for park n ride Sunday	\$1,200
Total	\$2,400

City of Ingleside

Special Event Permit

Name of Organization: Ingleside Chamber of Commerce Non-Profit? Yes ☒ No ☐
Your Name: John Bowers HOT Fund Application? Yes ☒ No ☐
Address: PO Box 686 / 2809 Main St City Ingleside Zip 78362
Phone (include area code): 361-776-2906 Email: inglesidechamber@gmail.com
Name of Event: Ingleside Renaissance Fair Date of Event: December 13th + 14th 2025
Estimated Attendance: 2500 - 3500

Facility Requested:

☐ Cove Park

☐ Faith Park:

☐ Garden Center

☐ Dixie Diegel Fields

☐ Other _____

☐ Humble Community Center

☒ Live Oak Park:

☒ Disc Golf

☒ Tennis Courts

☐ Bennie Diegel Fields

☒ Other: Whole park / parking lot ballfield

☐ N.O. Simmons Park:

☐ Basketball Pavilion

☐ Parking Lot

☐ Picnic Pavilion

☐ Soccer Fields

☐ Football Fields

☐ Other: _____

☐ Whitney Lake Park

Special Requests:

☐ Handwashing Stations

☒ Ticket Booths

☒ Trash Receptacles

☒ Barricades

☐ Move Soccer goals

☐ Temporary Fencing

☐ Electricity

☐ Water

Special Use Activities (check all that apply):

☒ Extended Hours of Park Operation

☒ Overnight Camping

☒ Sale and/or Consumption of Intoxicating Beverages (limit of 48 hours)

☒ Street and/or Sidewalk Closure

☐ Other: _____

Specific time special use activity will take place: DEC 13th 10am - 6pm DEC 14 10am - 5pm

Indicate set-up and take-down times: Setup starts DEC 11th Break Down DEC 15th + 16th

Applicant Initial _____

City of Ingleside

It is understood that the renter/user of Ingleside community facilities at all times indemnify, defend, and hold harmless the City of Ingleside, Texas, its officers, employees and contractors from and against any and all claims, damages, losses and expenses of whatever nature, including attorney fees, in any manner connected with, related to, or as a result of any actions or inaction associated with the usage of rental of Ingleside facilities. You will be responsible for cleanup and any damage incurred by your event.

NOTE: The permittee shall be responsible for returning the park's grounds to their original state.



Signature of Adult Applicant

5/28/25

Date:

Verification Section:

Applicant must obtain the signature of the Assistant Director of Parks and Recreation to confirm the requested facility is available on the requested date/time.

Assistant Director of Parks and Recreation Signature

Date:

This Special Event Permit was authorized by the City Council on the _____ day of _____.

Note: If signed by the mayor, this document authorizes the Special Event Permit. Additional contracts may be necessary based on the facility selected. Contact the Assistant Director of Parks and Recreation to verify.

Mayor Signature

Date:

CITY COUNCIL AGENDA

Special Meeting: August 19, 2025

AGENDA ITEM: 10

Deliberate and take appropriate action on the HOT Fund Application from Ingleside Chamber of Commerce for the Ingleside Round Up Days & Music Festival in the amount of \$50,791 for their event to be held March 20-22, 2026.

SUBMITTED BY: Bernard Rodriguez, Director of Development Services

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

The Ingleside Chamber of Commerce is requesting HOT funds, in the amount of \$50,791, to hold the Ingleside Round Up Days & Music Festival scheduled for March 20, 22, 2026. The event will showcase a cultural experience in a family-focused event that will draw visitors to Ingleside.

All applicants were advised that HOT funds are on a **reimbursement basis**, and all receipts must be turned in for a full review. Approval of the requested funds does not guarantee that the applicant will receive all approved funds. Any reimbursement request for expenses that are **ineligible** under the Code of Ordinances, Chapter 58 Taxation, Article IV - Hotel Motel Occupancy Tax, Section 58-77 Disposition of Revenue, will be denied.

FISCAL ANALYSIS:

\$50,791 in HOT funds

RECOMMENDATION:

Staff recommends the City Council approve the HOT fund request as submitted.

ATTACHMENTS:

1. Ingleside Round Up Days & Music Festival v2

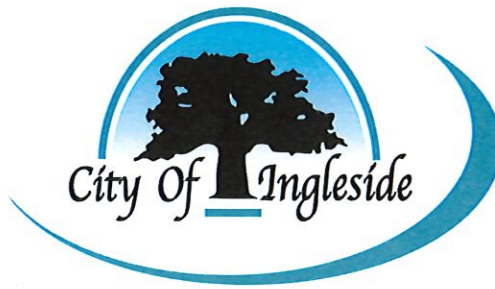
City of Ingleside
FY 2025-2026 Proposed
Hotel Occupancy Tax (HOT)
Funding Request

Ingleside Chamber of Commerce & Visitor Center

Ingleside Round Up Days & Music Festival

Event Location: N. O. Park

HOT Fund Request \$50,791



City of Ingleside
Hotel Occupancy Tax (HOT)
HOT Fund Application Review
2026

Review Guidelines

The Texas Hotel Occupancy Tax (HOT) is levied on the cost of hotel rooms and related services in Texas. Funds collected from this tax are earmarked for specific purposes, primarily promoting tourism and the hotel industry. The review process for projects seeking HOT funding will follow the following guidelines:

Application review and quantifying impact and justification

Applications are submitted detailing their project, goals, costs, and alignment with HOT revenue uses. Applications are reviewed for completeness and eligibility, ensuring they promote tourism and the lodging industry. Initial evaluation confirms proposed expenditures are within the authorized categories in Chapter 351.101 of the Texas Tax Code, such as advertising, arts, historical preservation, and signage.

All applicants were advised that HOT funds are on a **reimbursement basis**, and all receipts must be turned in for a full review. Approval of the requested funds does not guarantee that the applicant will receive all approved funds. Any reimbursement request for expenses that are **ineligible** under the Code of Ordinances, Chapter 58 Taxation, Article IV - Hotel Motel Occupancy Tax, Section 58-77 Disposition of Revenue, will be denied.



HOTEL OCCUPANCY TAX HOT TAX FUNDING

GUIDELINES & CITY POLICY

APPLICATION FORM

POST EVENT REPORT

Revised 2/10/23



Application for HOT Tax Funding

(Due by June 1st of each year)

Date: 5/28/2025

Organization Information

Name of Organization: Ingleside Chamber of Commerce & Visitor Center
Address: 2867 Ave J
City, State, Zip: Ingleside, Tx 78362
Contact Name: John Bowers Contact Phone Number: 361-776-2906
Email: inglesidetxchamber@gmail.com Website: inglesidetxchamber.com
Address of Event: 2020 Parkview Pl. (Live Oak Park)
Non-Profit or For-Profit status: 501(c)(6) Tax ID#: 74-2251297
Entity's creation date: 1982
Purpose of your organization: Investing in a relationship through encouragement, involvement and networking

Event Information

Name of event or project: Ingleside Round-up
Date of event or project: March 20-22-2024
Primary location of event or project: N.O. Simmons Park
Amount requested: \$ 50,791
How will the funds be used? To promote the City of Ingleside in a family focused event that will draw visitors to Ingleside
Primary purpose of funded activity/ facility: To promote tourism while partnering with other businesses and hotels

Percentage of Hotel Tax support of related costs

80% Percentage of total event costs covered by Hotel Occupancy Tax
____ Percentage of total facility costs covered by Hotel Occupancy Tax for the funded event
____ Percentage of staff costs covered by Hotel Occupancy Tax for the funded event
If staff costs are covered, estimate percentage of time staff spends annually on the funded event(s) compared to other activities ____%

HOTEL OCCUPANCY TAX USE GUIDELINES

State Law: By law of the State of Texas, the City of Ingleside collects a Hotel Occupancy Tax (HOT) from hotels, motels, bed & breakfasts, and short-term rentals. Under state law, the revenue from the HOT may be used only to directly promote tourism and the hotel and convention hotel industry. Chapter 351 of the Tax Code states that the use of HOT funds is limited to:

- a. **Convention centers and visitor information centers:** the acquisition of sites for and the construction, improvement, enlarging, equipping, repairing operation and maintenance of convention facilities or visitor information centers, or both
- b. **Registration of convention delegates:** the furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants.
- c. **Advertising, solicitations, and promotions that directly promote tourism and the hotel and convention industry:** advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity.
- d. **Promotions of the arts that directly promote tourism and the hotel and convention industry:** the encouragement, promotion, improvement, and application of the arts that can be shown to have some direct impact on tourism and the hotel/convention industry. The impact may be that the art facility or event can show hotel nights that are booked due to their events or that guests at hotels attend the arts event. Eligible forms of art include instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion picture, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms.
- e. **Historical restoration and preservation activities that directly promote tourism and the hotel and convention industry:** historical restoration and preservation projects or activities or advertising and conducting solicitation and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums.
- f. **Sporting event expenses that substantially increase economic activity at hotels:** Expenses including promotional expenses directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the city or its vicinity.
- g. **Funding transportation systems for transporting tourists from hotels to and near the city to any of the following destinations:**
 - 1. The commercial center of the city;
 - 2. A convention center in the city;
 - 3. Other hotels in or near the city; or
 - 4. Tourist attractions in or near the city.

The law specifically prohibits the use of local hotel tax to cover the costs for general city transit costs to transport the general public.
- h. **Signage directing tourists to sights and attractions that are visited frequently by hotel guests in the municipality.**

CITY POLICY

Mission Statement of the City of Ingleside: The City of Ingleside seeks to increase hotel/ motel occupancy by promoting the City of Ingleside, all its tourism assets, and supporting local events.

City Policy: To provide a unified understanding of the funding criteria between the applicant and City Council, the following guidelines will apply:

- a. Preference will be given to those requests which will be able to increase hotel occupancy.
- b. The City of Ingleside accepts applications from groups and businesses whose program fits into one or more of the above categories.
- c. The intent of the program is to provide funding for an event to help advertise and promote events increasing hotel occupancy.
- d. Continued funding in subsequent years of an event or tourism asset may be considered but should be in an amount commensurate with the anticipated return to the city in the form of HOT funds.
- e. Continued funding for annual events which have not demonstrated a progression of financial stability or a significant contribution to hotel occupancy may not be given preference.
- f. All applications must be submitted to the City by June 1st for funding during the next fiscal year.
- g. The applications will be reviewed by the Hot Fund Committee and presented to the City Council.
- h. The applicant is required to be present at the City Council meeting to answer any questions regarding the application.
- i. Applicants will be notified one week prior to the meeting of the time and place for the review.
- j. The City Council will have final approval for all application requests.
- k. **A copy of the Special Permit for the park usage from the Parks & Recreation Department must be submitted with the application if the event is in a City park.**
- l. The Post Event Form is due no later than 60 days after the event date.

Eligibility and priority for Hotel Tax Funds: Priority will be given to those events and entities based on their ability to generate overnight visitors to Ingleside. If an event will not generate any meaningful hotel night activity, it is not eligible for receipt of hotel occupancy tax funds. Events can prove this potential to generate overnight visitors by:

- a. Historic information on the number of room nights used during previous years of the same events;
- b. Current information on the size of a room block that has been reserved at area hotels to accommodate anticipated overnight guests attending the event requesting hotel tax funds; and/or
- c. Examples of marketing of the programs and activities that are likely to generate or encourage overnight visitors to local lodging properties.

Use of local vendors: The City encourages all event organizers to patronize Ingleside businesses for food, supplies, material, printing, etc. when feasibly possible as this increases sales tax and overall economic well-being of the City. *Priority will be given to those applicants who support the local businesses.*

Use of revenues from event: A portion of the revenues from any event and/or project receiving any type of funding assistance from the HOT funds should be channeled back into the future costs of operating that same event or the continued operation of the project. No other outside event(s), project, charity, etc., sponsored by the host organization may profit from the Ingleside Chamber of Com (FILL IN NAME OF ENTITY APPLYING FOR FUNDING REQUESTS) funding of a particular event. (Remove or amend this provision if the event has a substantial impact on tourism and hotel activity but has a portion of its proceeds channeled to outside benevolent programs.)

Approved events shall not comingle HOT funds with any other event funding. Appropriate expenditures shall be drawn on an account expressively and exclusively established for HOT funds.

In certain circumstances, the funding of pre-event deposits may be approved prior to the event after Council consideration and action.

Supplemental information required with application: Along with the application, please submit the following:

X Proposed marketing plan for funded event

 Schedule of activities or events relating to the funded project

X Copy of Special Use Permit for City park usage

Submit Application to: City of Ingleside
 Attention: Director of Economic Development
 P. O. Drawer 400
 Ingleside, Texas 78362

For Questions Contact: Director of Economic Development
 2665 San Angelo St.
 Ingleside, Texas 78362
 361.776.3815

Application Project Worksheet (an Excel Spreadsheet May Be Substituted for this Form)

A. Expenditures	a. Applicant's Grant Request	b. Cash from all other sources	c. In-kind (no cash paid for services)	Total of a, b & c
1. Personnel				
Administrative				
Artistic				
Technical				
Other Personnel				
2. Fees for outside professional services				
Administrative				
Artistic				
Technical/Other				
3. Space Rental				
4. Equipment Rental				
5. Travel/Transportation				
6. Promotion/Printing				
7. Costumes/Royalties				
8. Other (supplies, postage, etc.)				
		Total Expenditures		
B. Revenues - (For this project only) include in-kind services				
1. This grant request				
2. Admission & ticket sales				
3. Concessions				
4. Individual donations				
5. General funds budgeted				
6. Additional grants				
a. Arts				
b. Chamber				
c. Other				
	Total Income & Contributions			
	Total In-kind			
		Total Revenues		

2026 Roundup Hot Funds Category C

Vendor	Amount	Category
Kris TV	1,000	Adv
San Antonio Current	0	Adv
Withers Family	1,000	Adv
Rocket Mobil	1,000	Adv
KIII	1,000	Adv
Billboards	15,000	Adv
I Heart Media	1,000	Adv
AA Express	1,234	T Shirts
Mimi's Mini Farm	750	Petting Zoo
B&T Rents	4,591	Tables, Chairs, & Tents
Padre Island Axe	1,000	Axe Throwing
GIG's	1,516	Bounce house
Various restaurants	1,200	Entertainment food
TOTAL	30,291	

2026 Roundup Hot Funds Category D

Vendor	Amount	Category
PWE Productions	7,500	Spazmatics
Los Arias/Roland Aias	4,100	Ent
William Fawcett/OTB	2,700	Ent
Ricky Naranjo	6,200	Ent
TOTAL	20,500	

Which category or categories apply to funding request, and amount requested under each category:

- ☐ a) **Convention Center or Visitor Information Center:** construction, improvement, equipping, repairing, operation, and maintenance of convention center facilities or visitor information centers, or both. Amount requested under this category: \$ _____
- ☐ b) **Registration of convention delegates:** furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants. Amount requested under this category: \$ _____
- ☒ c) **Advertising, solicitations, promotional programs to attract tourists and convention delegates** or registrants to the municipality or its vicinity. Amount requested under this category: \$ 30,291
- ☒ d) **Promotion of the Arts that directly enhance tourism and the hotel & convention industry:** the encouragement, promotion, improvement, and application of the arts that can be shown to have some direct impact on tourism and the hotel/convention industry. The impact may be that the art facility or event can show hotel nights that are booked due to their events or that guests at hotels attend the arts event. Eligible forms of art include instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture photography, graphic and craft arts, motion picture, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms. Amount requested under this category: \$ 20,500
- ☐ e) **Historical restoration and preservation activities that directly promote tourism and the hotel and convention industry:** historical restoration and preservation projects, activities, or advertising and conducting solicitation or promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums. Amount requested under this category: \$ _____
- ☐ f) **Sporting event expenses that substantially increase economic activity at hotels:** Expenses including promotional expenses directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the city or its vicinity. Amount requested under this category: \$ _____
- ☐ g) **Funding transportation systems for transporting tourists from hotels to and near the city to any of the following destinations:**
1. the commercial center of the city;
 2. a convention center in the city;
 3. other hotels in or near the city; or
 4. tourist attractions in or near the city.

The law specifically prohibits the use of the local hotel tax to cover the costs for general city transit costs to transport the general public.

Amount requested under this category: \$ _____

What sites or attractions will tourists be taken to by this transportation? _____

Will members of the general public (non-tourists) be riding on this transportation? _____

What percentage of the ridership will be local citizens? _____

- ☐ h) Signage directing tourists to sights and attractions that are visited frequently by hotel guests in the municipality. Amount requested under this category: \$ _____

What tourist attractions will be the subject of the signs? _____

- ☐ i) Expenses including promotional expenses, directly related to a sporting event in which the majority of participants are tourists. The event must substantially increase economic activity at hotels within the city or its vicinity. Amount requested under this category: \$ _____

How many individuals are expected to participate in the sporting-related event? _____

How many of the participants at the sporting-related event are expected to be staying in a local hotel? _____

Quantify how the sporting related event will substantially increase economic activity at hotels within the city or its vicinity.

Questions for All Funding Request Categories:

1. How many years have you held this Event or Project? 5 years
2. Expected Attendance: 10,000
3. How many area hotel rooms do you expect to be filled for this event? 24
4. Do you reserve a room block for this event at an area hotel and if so, for how many rooms and at which hotels? Negotiate a room rate with hotels 60 A NIGHT 20 ROOMS
5. List other years (over the last three years) that you have hosted your Event or Project with amount of assistance given from HOT and the number of hotel rooms used:

Month/Year held	Assistance amount	Number of hotel rooms used
<u>March 2025</u>	<u>\$64,400.00</u>	<u>24</u>
<u>March 2024</u>	<u>\$79,600.00</u>	<u>23</u>
<u>March 2023</u>	<u>\$57,800.00</u>	<u>21</u>

6. How will you measure the impact of your event on area hotel activity (e.g., room block usage information, survey of hoteliers, etc.) Survey on hotel rooms based on special

7. Please list other organization, government entities, and grants that have offered financial support to your project: none

8. Will the event charge admission? Do you anticipate a net profit from the event? If there is a net profit, what is the anticipated amount and how will it be used? Admission of \$7.00

The profits if any will fund other events and a portion will go to our Chamber Foundation.

We will also charge a fee for food trucks and vendors.

9. Please list all promotion efforts your organization is coordinating:

- ☒ Digital
- ☒ Radio
- ☒ TV
- ☒ Social Media
- ☒ Billboards (75 miles & over)
- ☐ Other: _____

10. Will you negotiate a special rate or hotel/ event package to attract overnight stays?

Yes

60 PER NIGHT 20 BLOCK OF ROOMS

11. What new marketing initiatives will you utilize to promote hotel and convention activity for this event?

We will continue to advertise on social media and webpage your hotels inviting people to stay in Ingleside.

12. What geographic areas does your advertising and promotion reach? _____

75 miles and beyond

13. If the funding requested is related to a permanent facility (e.g., museum, visitor center):

Expected attendance monthly/ annually: _____

Percentage of those in attendance that are staying at area hotels/ lodging facilities: _____%

14. What method will you use to document how many attendees will stay overnight in a hotel room in Ingleside?

- ☒ Questionnaire or survey
- ☒ Registration form
- ☐ Guest book
- ☒ Hotel room block report
- ☐ Other, please describe: _____

15. Please attach the following to the application prior to submission:

- ☐ Your organization's most recent financial statements, including a copy of the most current audit or review conducted. If a formal audit is not conducted, please describe the mechanism used by your organization to validate expenses (i.e., does the Board review?).
- ☒ A copy of your agency's IRS tax exempt certificate.
- ☐ Your organization's current budget, approved by your organization's board.

- ☒ Income statement from past event(s) that have received HOT Funds in the 12 months preceding your application.
- ☒ Proposed budget for event to be funded in whole or in part with grants from this application with line items where HOT Funds will be used highlighted. Include all items you expect the *HOT* funding to pay for, including salaries, benefits, and operating expenses - even if HOT Funds are only covering a portion of certain expenses.
- ☐ One or more of the following to demonstrate potential to generate overnight visitors; Established events:
- a) historic information documenting the number of room nights used during previous years of the same events.
 - b) historic information documenting the number of guests at hotel or other lodging facilities that attended the funded event (through surveys, guest directories, or other sources, and/or new events.
 - c) current information on the size of a room block that has been reserved at area hotels to accommodate anticipated overnight guests attending the funded event.
 - d) examples of the planned marketing of the programs and activities that will likely generate overnight visitors to local lodging properties from this event.
- ☒ Copy of Special Use Permit for usage of City park.

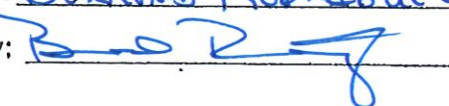
16. Any damage to City property or parks, as determined by the City to be a consequence of this event, will result in money due by the applicant reimbursing the City for all costs associated with repairs. Money due the City for such repairs will be required to be paid in full prior to releasing any HOT Funds to the applicant after the submission of the Post Event Report. HOT Funds cannot be used to pay for damages. (See Addendum A *requires additional signature).

17. Post Event Form is due to the City within 60 days of the end of event.

Applicant (printed): John Bowers

Reviewed by: Bernard Rodriguez

Applicant (signature): 

Reviewed by: 

Approved by City Council on: _____

Approved Amount: _____

Note: Documentation showing hotel room nights associated with the event is required with the Post Event Report.

All applications must be submitted by June 1st to accommodate the budgeting process for the following fiscal year which runs from October 1 to September 30. Events shall occur during the fiscal year to correspond with the budget.

Director of Economic Development
P.O. Drawer 400
Ingleside, Texas 78362
361.776.3815

ADDENDUM A

Any damage to City property or parks, as determined by the City to be a consequence of this event, will result in money due by the applicant reimbursing the City for all costs associated with repairs. Money due the City for such repairs will be required to be paid in full prior to releasing any HOT Funds to the applicant after the submission of the Post Event Report. HOT Funds cannot be used to pay for damages.

As the Applicant, I understand and agree to these terms concerning damages and understand my signature is required prior to my application going before City Council for their consideration of this HOT Fund Application:

Signature of Applicant: _____



Printed Name of Applicant: John Bowers

Date of Signature: May 28, 2025

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 16 1999

INGLESIDE CHAMBER OF COMMERCE
PO BOX 686
INGLESIDE, TX 78362

Employer Identification Number:
74-2251297
DEN:
17053123050039
Contact Person:
COLLEEN LAWSON ID# 75897
Contact Telephone Number:
(877) 829-5500
Internal Revenue Code
Section 501(c)(6)
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5

Letter 948 (DO/CG)

CITY COUNCIL AGENDA

Special Meeting: August 19, 2025

AGENDA ITEM: 11

Deliberate and take appropriate action on the HOT Fund Application from Battlin' BBQ in the amount of \$24,975 for their event to be held on October 23-26, 2025.

SUBMITTED BY: Bernard Rodriguez, Director of Development Services

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

The Battlin' BBQ 501 © (3) Non-Profit is requesting HOT funds, in the amount of \$24,975, to hold the 2025 Battlin' BBQ Cook-Off & Festival to benefit Children Battlin' Cancer scheduled for October 23-26, 2025. The Champions Barbecue Alliance-sanctioned event will consist of live music, kids' activities, vendors and the best BBQ in Texas!

All applicants were advised that HOT funds are on a **reimbursement basis**, and all receipts must be turned in for a full review. Approval of the requested funds does not guarantee that the applicant will receive all approved funds. Any reimbursement request for expenses that are **ineligible** under the Code of Ordinances, Chapter 58 Taxation, Article IV - Hotel Motel Occupancy Tax, Section 58-77 Disposition of Revenue, will be denied.

FISCAL ANALYSIS:

\$24,975 HOT funds

RECOMMENDATION:

Staff recommends the City Council approve the HOT fund request as submitted.

ATTACHMENTS:

1. 2025 Battlin' BBQ Cook Off & Festival Benefit for Children Battlin' Cancer Documents v3

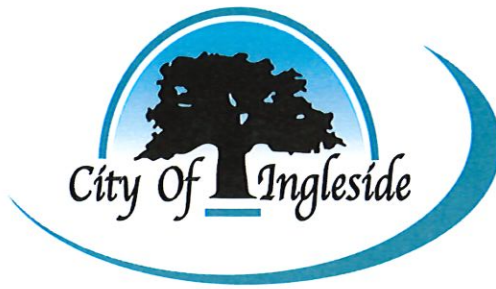
City of Ingleside
FY 2025-2026 Proposed
Hotel Occupancy Tax (HOT)
Funding Request

Battlin' BBQ 501 (c) (3) Non-Profit

2025 Battlin' BBQ Cook Off & Festival
Benefit for Children Battlin' Cancer

Event Location : N.O. Simmons Park

HOT Fund Request \$24,975



City of Ingleside
Hotel Occupancy Tax (HOT)
HOT Fund Application Review
2026

Review Guidelines

The Texas Hotel Occupancy Tax (HOT) is levied on the cost of hotel rooms and related services in Texas. Funds collected from this tax are earmarked for specific purposes, primarily promoting tourism and the hotel industry. The review process for projects seeking HOT funding will follow the following guidelines:

Application review and quantifying impact and justification

Applications are submitted detailing their project, goals, costs, and alignment with HOT revenue uses. Applications are reviewed for completeness and eligibility, ensuring they promote tourism and the lodging industry. Initial evaluation confirms proposed expenditures are within the authorized categories in Chapter 351.101 of the Texas Tax Code, such as advertising, arts, historical preservation, and signage.

All applicants were advised that HOT funds are on a **reimbursement basis**, and all receipts must be turned in for a full review. Approval of the requested funds does not guarantee that the applicant will receive all approved funds. Any reimbursement request for expenses that are **ineligible** under the Code of Ordinances, Chapter 58 Taxation, Article IV - Hotel Motel Occupancy Tax, Section 58-77 Disposition of Revenue, will be denied.

CHAMPIONS

BARBECUE ALLIANCE

**FREE
ADMISSION**



**October 25th
Ingleside, TX
N.O. Simmons Park**

\$7,500

**IN CASH
PAYOUTS**



BATTLEINBBQ.ORG

LIVE MUSIC. RAFFLES. KIDS ACTIVITIES. CORNHOLE. VENDORS.





HOTEL OCCUPANCY TAX HOT TAX FUNDING

GUIDELINES & CITY POLICY

APPLICATION FORM

POST EVENT REPORT

Revised 2/10/23

HOTEL OCCUPANCY TAX USE GUIDELINES

State Law: By law of the State of Texas, the City of Ingleside collects a Hotel Occupancy Tax (HOT) from hotels, motels, bed & breakfasts, and short-term rentals. Under state law, the revenue from the HOT may be used only to directly promote tourism and the hotel and convention hotel industry. Chapter 351 of the Tax Code states that the use of HOT funds is limited to:

- a. **Convention centers and visitor information centers:** the acquisition of sites for and the construction, improvement, enlarging, equipping, repairing operation and maintenance of convention facilities or visitor information centers, or both
- b. **Registration of convention delegates:** the furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants.
- c. **Advertising, solicitations, and promotions that directly promote tourism and the hotel and convention industry:** advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity.
- d. **Promotions of the arts that directly promote tourism and the hotel and convention industry:** the encouragement, promotion, improvement, and application of the arts that can be shown to have some direct impact on tourism and the hotel/convention industry. The impact may be that the art facility or event can show hotel nights that are booked due to their events or that guests at hotels attend the arts event. Eligible forms of art include instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion picture, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms.
- e. **Historical restoration and preservation activities that directly promote tourism and the hotel and convention industry:** historical restoration and preservation projects or activities or advertising and conducting solicitation and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums.
- f. **Sporting event expenses that substantially increase economic activity at hotels:** Expenses including promotional expenses directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the city or its vicinity.
- g. **Funding transportation systems for transporting tourists from hotels to and near the city to any of the following destinations:**
 - 1. The commercial center of the city;
 - 2. A convention center in the city;
 - 3. Other hotels in or near the city; or
 - 4. Tourist attractions in or near the city.

The law specifically prohibits the use of local hotel tax to cover the costs for general city transit costs to transport the general public.
- h. **Signage directing tourists to sights and attractions that are visited frequently by hotel guests in the municipality.**

CITY POLICY

Mission Statement of the City of Ingleside: The City of Ingleside seeks to increase hotel/ motel occupancy by promoting the City of Ingleside, all its tourism assets, and supporting local events.

City Policy: To provide a unified understanding of the funding criteria between the applicant and City Council, the following guidelines will apply:

- a. Preference will be given to those requests which will be able to increase hotel occupancy.
- b. The City of Ingleside accepts applications from groups and businesses whose program fits into one or more of the above categories.
- c. The intent of the program is to provide funding for an event to help advertise and promote events increasing hotel occupancy.
- d. Continued funding in subsequent years of an event or tourism asset may be considered but should be in an amount commensurate with the anticipated return to the city in the form of HOT funds.
- e. Continued funding for annual events which have not demonstrated a progression of financial stability or a significant contribution to hotel occupancy may not be given preference.
- f. All applications must be submitted to the City by June 1st for funding during the next fiscal year.
- g. The applications will be reviewed by the Hot Fund Committee and presented to the City Council.
- h. The applicant is required to be present at the City Council meeting to answer any questions regarding the application.
- i. Applicants will be notified one week prior to the meeting of the time and place for the review.
- j. The City Council will have final approval for all application requests.
- k. **A copy of the Special Permit for the park usage from the Parks & Recreation Department must be submitted with the application if the event is in a City park.**
- l. The Post Event Form is due no later than 60 days after the event date.

Eligibility and priority for Hotel Tax Funds: Priority will be given to those events and entities based on their ability to generate overnight visitors to Ingleside. If an event will not generate any meaningful hotel night activity, it is not eligible for receipt of hotel occupancy tax funds. Events can prove this potential to generate overnight visitors by:

- a. Historic information on the number of room nights used during previous years of the same events;
- b. Current information on the size of a room block that has been reserved at area hotels to accommodate anticipated overnight guests attending the event requesting hotel tax funds; and/or
- c. Examples of marketing of the programs and activities that are likely to generate or encourage overnight visitors to local lodging properties.

Use of local vendors: The City encourages all event organizers to patronize Ingleside businesses for food, supplies, material, printing, etc. when feasibly possible as this increases sales tax and overall economic well-being of the City. *Priority will be given to those applicants who support the local businesses.*

Use of revenues from event: A portion of the revenues from any event and/or project receiving any type of funding assistance from the HOT funds should be channeled back into the future costs of operating that same event or the continued operation of the project. No other outside event(s), project, charity, etc., sponsored by the host organization may profit from the Battlin' BBQ (FILL IN NAME OF ENTITY APPLYING FOR FUNDING REQUESTS) funding of a particular event. (Remove or amend this provision if the event has a substantial impact on tourism and hotel activity but has a portion of its proceeds channeled to outside benevolent programs.)

Approved events shall not comingle HOT funds with any other event funding. Appropriate expenditures shall be drawn on an account expressly and exclusively established for HOT funds.

In certain circumstances, the funding of pre-event deposits may be approved prior to the event after Council consideration and action.

Supplemental information required with application: Along with the application, please submit the following:

- ☒ Proposed marketing plan for funded event
- ☒ Schedule of activities or events relating to the funded project
- ☒ Copy of Special Use Permit for City park usage

Submit Application to: City of Ingleside
 Attention: Director of Economic Development
 P. O. Drawer 400
 Ingleside, Texas 78362

For Questions Contact: Director of Economic Development
 2665 San Angelo St.
 Ingleside, Texas 78362
 361.776.3815

Application Project Worksheet (an Excel Spreadsheet May Be Substituted for this Form)

A. Expenditures	a. Applicant's Grant Request	b. Cash from all other sources	c. In-kind (no cash paid for services)	Total of a, b & c
1. Personnel				
Administrative	Ø			
Artistic	Ø			
Technical	Ø			
Other Personnel	Ø			
2. Fees for outside professional services				
Administrative	\$ 2,170			
Artistic	\$ 4,500			
Technical/Other	\$ 1,500			
3. Space Rental	Ø			
4. Equipment Rental	\$ 12,750			
5. Travel/Transportation	Ø			
6. Promotion/Printing	\$ 2,775			
7. Costumes/Royalties	Ø			
8. Other (supplies, postage, etc.)	\$ 1,280			
		Total Expenditures		\$ 24,975
B. Revenues - (For this project only) include in-kind services				
1. This grant request				\$ 24,975
2. Admission & ticket sales				\$ 8,000
3. Concessions				\$ 5,200
4. Individual donations				\$ 14,500
5. General funds budgeted				\$ 2,000
6. Additional grants				Ø
a. Arts				
b. Chamber				
C. Other				
	Total Income & Contributions			\$ 54,675
	Total In-kind			
		Total Revenues		\$ 54,675

Application for HOT Tax Funding

(Due by June 1st of each year)

Date: 04/29/2025

Organization Information

Name of Organization: Battlin' BBQ
Address: 218 Sandpiper Dr
City, State, Zip: Portland, Tx 78374
Contact Name: Brian Yoder Contact Phone Number: 361-222-1650
Email: battlinbbq@yahoo.com Website: www.battlinbbq.org
Address of Event: N.O. Simmons Park
Non-Profit or For-Profit status: Non-Profit Tax ID#: 82-5020005
Entity's creation date: May 2018

Purpose of your organization: To raise funds for the families of children battling cancer.

Event Information

Name of event or project: 2025 Battlin' BBQ Cook off and Festival
Date of event or project: 10/23/2025 - 10/26/2025
Primary location of event or project: N.O. Simmons Park

Amount requested: \$ 24,975

How will the funds be used? To cover expenses to promote the event and attract attendees in a 150 mile radius, raise funds to support our mission while utilizing local vendors and businesses, while also promoting the City of Ingleside.

Primary purpose of funded activity/ facility: To raise funds for local families whose children are battling cancer thru sanctioned BBQ competitions, festivals and fundraisers.

Percentage of Hotel Tax support of related costs

61% Percentage of total event costs covered by Hotel Occupancy Tax
0 Percentage of total facility costs covered by Hotel Occupancy Tax for the funded event
0 Percentage of staff costs covered by Hotel Occupancy Tax for the funded event

If staff costs are covered, estimate percentage of time staff spends annually on the funded event(s) compared to other activities _____%

Which category or categories apply to funding request, and amount requested under each category:

- ☐ a) **Convention Center or Visitor Information Center:** construction, improvement, equipping, repairing, operation, and maintenance of convention center facilities or visitor information centers, or both. Amount requested under this category: \$ _____
- ☐ b) **Registration of convention delegates:** furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants. Amount requested under this category: \$ _____
- ☐ c) **Advertising, solicitations, promotional programs to attract tourists and convention delegates** or registrants to the municipality or its vicinity. Amount requested under this category: \$ _____
- ☒ d) **Promotion of the Arts that directly enhance tourism and the hotel & convention industry:** the encouragement, promotion, improvement, and application of the arts that can be shown to have some direct impact on tourism and the hotel/convention industry. The impact may be that the art facility or event can show hotel nights that are booked due to their events or that guests at hotels attend the arts event. Eligible forms of art include instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture photography, graphic and craft arts, motion picture, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms. Amount requested under this category: \$ 6,000
- ☐ e) **Historical restoration and preservation activities that directly promote tourism and the hotel and convention industry:** historical restoration and preservation projects, activities, or advertising and conducting solicitation or promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums. Amount requested under this category: \$ _____
- ☒ f) **Sporting event expenses that substantially increase economic activity at hotels:** Expenses including promotional expenses directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the city or its vicinity. Amount requested under this category: \$ 18,975
- ☐ g) **Funding transportation systems for transporting tourists from hotels to and near the city to any of the following destinations:**
1. the commercial center of the city;
 2. a convention center in the city;
 3. other hotels in or near the city; or
 4. tourist attractions in or near the city.

The law specifically prohibits the use of the local hotel tax to cover the costs for general city transit costs to transport the general public.

Amount requested under this category: \$ _____

What sites or attractions will tourists be taken to by this transportation? _____

Will members of the general public (non-tourists) be riding on this transportation? _____

What percentage of the ridership will be local citizens? _____

- ☐ h) Signage directing tourists to sights and attractions that are visited frequently by hotel guests in the municipality. Amount requested under this category: \$ _____

What tourist attractions will be the subject of the signs? _____

- ☐ i) Expenses including promotional expenses, directly related to a sporting event in which the majority of participants are tourists. The event must substantially increase economic activity at hotels within the city or its vicinity. Amount requested under this category: \$ _____

How many individuals are expected to participate in the sporting-related event? _____

How many of the participants at the sporting-related event are expected to be staying in a local hotel? _____

Quantify how the sporting related event will substantially increase economic activity at hotels within the city or its vicinity.

Questions for All Funding Request Categories:

1. How many years have you held this Event or Project? 7 years
2. Expected Attendance: 3,000
3. How many area hotel rooms do you expect to be filled for this event? 25
4. Do you reserve a room block for this event at an area hotel and if so, for how many rooms and at which hotels? Yes - 30 rooms at Sleep Inn located in Hixside
5. List other years (over the last three years) that you have hosted your Event or Project with amount of assistance given from HOT and the number of hotel rooms used:

Month/Year held	Assistance amount	Number of hotel rooms used
<u>October 2024</u>	<u>\$33,165</u>	<u>37</u>
<u>October 2023</u>	<u>\$39,869</u>	<u>22</u>
<u>October 2022</u>	<u>\$55,538</u>	<u>8</u>

6. How will you measure the impact of your event on area hotel activity (e.g., room block usage information, survey of hoteliers, etc.)

Provide promotional 10% discount and room blocks

7. Please list other organization, government entities, and grants that have offered financial support to your project: N/A

8. Will the event charge admission? Do you anticipate a net profit from the event? If there is a net profit, what is the anticipated amount and how will it be used? _____

Free admission to increase traffic and participate in the activities.

All profits will be donated to the sponsored families

9. Please list all promotion efforts your organization is coordinating:

- ☒ Digital
☒ Radio
☐ TV
☒ Social Media
☐ Billboards (75 miles & over)
☐ Other: _____

10. Will you negotiate a special rate or hotel/ event package to attract overnight stays?

Yes

11. What new marketing initiatives will you utilize to promote hotel and convention activity for this event?

Participating hotels will be on market platforms and listed on website.

12. What geographic areas does your advertising and promotion reach? Corpus Christi,

San Antonio, Valley, Houston

13. If the funding requested is related to a permanent facility (e.g., museum, visitor center):

Expected attendance monthly/ annually: N/A

Percentage of those in attendance that are staying at area hotels/ lodging facilities: _____%

14. What method will you use to document how many attendees will stay overnight in a hotel room in Ingleside?

- ☐ Questionnaire or survey
☐ Registration form
☐ Guest book
☒ Hotel room block report
☐ Other, please describe: _____

15. Please attach the following to the application prior to submission:

- ☒ Your organization's most recent financial statements, including a copy of the most current audit or review conducted. If a formal audit is not conducted, please describe the mechanism used by your organization to validate expenses (i.e., does the Board review?).
- ☒ A copy of your agency's IRS tax exempt certificate.
- ☒ Your organization's current budget, approved by your organization's board.

- ☐ Income statement from past event(s) that have received HOT Funds in the 12 months preceding your application.
- ☒ Proposed budget for event to be funded in whole or in part with grants from this application with line items where HOT Funds will be used highlighted. Include all items you expect the *HOT* funding to pay for, including salaries, benefits, and operating expenses - even if HOT Funds are only covering a portion of certain expenses.
- ☒ One or more of the following to demonstrate potential to generate overnight visitors: Established events:
- a) historic information documenting the number of room nights used during previous years of the same events.
 - b) historic information documenting the number of guests at hotel or other lodging facilities that attended the funded event (through surveys, guest directories, or other sources, and/or new events.
 - c) current information on the size of a room block that has been reserved at area hotels to accommodate anticipated overnight guests attending the funded event.
 - d) examples of the planned marketing of the programs and activities that will likely generate overnight visitors to local lodging properties from this event.
- ☒ Copy of Special Use Permit for usage of City park.

16. Any damage to City property or parks, as determined by the City to be a consequence of this event, will result in money due by the applicant reimbursing the City for all costs associated with repairs. Money due the City for such repairs will be required to be paid in full prior to releasing any HOT Funds to the applicant after the submission of the Post Event Report. HOT Funds cannot be used to pay for damages. (See Addendum A "requires additional signature).

17. Post Event Form is due to the City within 60 days of the end of event.

Applicant (printed): Brion Yoder Reviewed by: Bernard Rodriguez
Applicant (signature): B. Yoder Reviewed by: [Signature]

Approved by City Council on: _____
Approved Amount: _____

Note: Documentation showing hotel room nights associated with the event is required with the Post Event Report.

All applications must be submitted by June 1st to accommodate the budgeting process for the following fiscal year which runs from October 1 to September 30. Events shall occur during the fiscal year to correspond with the budget.

Director of Economic Development
P.O. Drawer 400
Ingleside, Texas 78362
361.776.3815

ADDENDUM A

Any damage to City property or parks, as determined by the City to be a consequence of this event, will result in money due by the applicant reimbursing the City for all costs associated with repairs. Money due the City for such repairs will be required to be paid in full prior to releasing any HOT Funds to the applicant after the submission of the Post Event Report. HOT Funds cannot be used to pay for damages.

As the Applicant, I understand and agree to these terms concerning damages and understand my signature is required prior to my application going before City Council for their consideration of this HOT Fund Application:

Signature of Applicant: B. C. / h

Printed Name of Applicant: Brian Yoder

Date of Signature: 04/29/2025



PO BOX 691510 - San Antonio, Texas - 78269-1510

CallPlus Automated Phone Banking:
210-357-9000 or 1-800-52-SSFCU (77328)
ssfcu.org

STATEMENT PERIOD
03/01/25 to 03/31/25

6428881000
Page 1 of 2

327301 BATCH
000-49674

BATTLIN BBQ
BRIAN J YODER
218 SANDPIPER DR
PORTLAND TX 78374-4103

SECURITY SERVICE INSURANCE AGENTS FIND YOUR BUSINESS REAL SAVINGS. THEY SHOP FOR YOU TO HELP FIND LOWER RATES BY COMPARING POLICIES TO GET YOU THE MOST SAVINGS AND THE RIGHT COVERAGE. SPEAK WITH AN AGENT TODAY AND SAVE UP TO \$985*.
*SAVINGS MAY VARY. SSI IS A SUBSIDIARY OF SSFCU.

BUSINESS SAVINGS ACCOUNT

6428881000

PREVIOUS BALANCE	5.05	SERVICE CHARGES	0.00
0 DEBITS	0.00	CHECKS DEPOSITED	0
0 CREDITS	0.00	CURRENT DIVIDEND	0.00
NEW BALANCE	5.05	YTD DIVIDEND	0.00

*** TOTAL OVERDRAFT FEES ***	
CURRENT PERIOD OD	YTD OD
.00	.00
CURRENT PERIOD NSF	YTD NSF
.00	.00

CLASSIC BUSINESS CHECKING ACCOUNT

6428881071

PREVIOUS BALANCE	8,539.91	SERVICE CHARGES	10.00
6 DEBITS	1,503.92	CHECKS DEPOSITED	0
5 CREDITS	7,260.86	CURRENT DIVIDEND	0.00
NEW BALANCE	14,296.85	YTD DIVIDEND	0.00

*** TOTAL OVERDRAFT FEES ***	
CURRENT PERIOD OD	YTD OD
.00	.00
CURRENT PERIOD NSF	YTD NSF
.00	.00

DATE	AMOUNT	TRANSACTION	OTHER DESCRIPTION
03/14	1,456.20	Square Inc	SQ250314
03/21	1,456.20	Square Inc	SQ250321
03/24	2,427.20	Square Inc	SQ250324
03/25	1,456.20	Square Inc	SQ250325
03/28	465.06	PAYPAL	TRANSFER

DATE	CHK #	AMOUNT	DATE	CHK #	AMOUNT	DATE	CHK #	AMOUNT
03/04	126	220.00						

* GAP IN CHECK SEQUENCE NUMBER

DATE	AMOUNT	TRANSACTION	OTHER DESCRIPTION
03/28	250.00	DEBIT CARD DB	Uphold
03/28	979.00	DEBIT CARD DB	IN *JVD GOLF, L

NEW YORK NY 405874
619-8469995 CA 069537



PO BOX 691510 - San Antonio, Texas - 78269-1510

CallPlus Automated Phone Banking:
210-357-9000 or 1-800-52-SSFCU (77328)
ssfcu.org

STATEMENT PERIOD
03/01/25 to 03/31/25

6428881000
Page 2 of 2

BATTLIN BBQ

CLASSIC BUSINESS CHECKING ACCOUNT

6428881071

DATE	AMOUNT	WITHDRAWALS/DEBITS TRANSACTION	OTHER DESCRIPTION
03/19	34.11	PAYPAL	INST XFER
03/27	10.81	PAYPAL	INST XFER
03/31	10.00	SERVICE CHARGE	ACCOUNT MAINTENANCE CH

NON PROFIT BUSINESS CHECKING ACCOUNT

6428881072

PREVIOUS BALANCE	5.08	SERVICE CHARGES	0.00
0 DEBITS	0.00	CHECKS DEPOSITED	0
0 CREDITS	0.00	CURRENT DIVIDEND	0.00
NEW BALANCE	5.08	YTD DIVIDEND	0.00

*** TOTAL OVERDRAFT FEES ***	
CURRENT PERIOD OD	YTD OD
.00	.00

CURRENT PERIOD NSF	YTD NSF
.00	.00

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

MAY 18 2018

BATTLIN BBQ
218 SANDPIPER DR
PORTLAND, TX 78374-0000

Employer Identification Number:
82-5020005
DIN:
26053534004958
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
April 4, 2018
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

CITY COUNCIL AGENDA

Special Meeting: August 19, 2025

AGENDA ITEM: 12

Deliberate and take appropriate action on a contract for services between the City of Ingleside and the Ingleside Chamber of Commerce for services from October 01, 2025 to September 30, 2026.

SUBMITTED BY: Brenton Lewis, City Manager

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

The City and the Chamber have been under a contract for services for several years. The contract states that the Chamber will provide certain services to the City as follows:

1. Continue to identify current tourist attractions. • Parks • Birding • Fishing • Disc Golf
2. Develop and improve current and future tourism events and attractions. • Ingleside Round-Up days & Music Festival • Ingleside Renaissance Faire • New events may be established.
3. Marketing and Advertising.
4. Media information.
5. Support goals of the City of Ingleside
6. Other projects and cooperation involvement with local, regional, and state tourism opportunities.
7. Statistical reporting, once per quarter.
8. Maintaining the visitor website and social media channels. The City will receive: A Table of 8 at all luncheons, A Table of 10 at Annual Chamber Banquet, Give Tickets to City for All events, The city is listed as a Powerhouse Partner on all banners and email correspondence, Add the City's logo to all print material, Mention the City of Ingleside in all Commercials produced during the contract term, A seat on the Chamber Board of Directors as an ex officio member.

The contract amount did not change, and is the same as last years.

FISCAL ANALYSIS:

For the services provided, the Chamber will receive compensation from the City a yearly fee of \$42,000 per year of which \$15,000 will be from the General Fund and \$27,000 will be from the Hotel/Motel Tax Fund for Tourism.

RECOMMENDATION:

Staff recommends approval of the contract as presented.

ATTACHMENTS:

1. City of Ingleside and Chamber of Commerce Agreement 2025-2026_Signed

City of Ingleside
Goods and Services Contract 2025-2026
Tourism Promotion Services

The City of Ingleside, Texas a political subdivision of the State of Texas (City), and the Ingleside Chamber of Commerce, a Texas non-profit corporation (Chamber) hereby enter into a contract for services in accordance with the specifications and quote provided.

All terms of the following exhibits are hereby incorporated by reference into this Contract, and Chamber agrees to comply with each:

1. Exhibit A Economic Development and Tourism Promotion Services
2. Exhibit B Scope of Services and Associated Cost Breakdown

1. Term:

The term of this Contract shall extend from **October 1, 2025 to September 30, 2026**, unless extended for additional periods of time upon written mutual agreement of both parties. Notwithstanding the Term, City and Chamber, respectively, reserve the right to terminate this Contract as outlined in this Agreement.

2. Scope of Work:

Chamber shall provide all materials, labor, equipment, and all other services, and facilities necessary for the services specified in the attached Exhibits A and B. All work shall be completed within each year of the contract. It is understood that some of the services may take longer than the year term, in which case, updates as to progress will be given in quarterly reports.

3. Compensation:

- 3.1 Basis of Payment. The Chamber shall complete Project as defined above and Exhibit A, for a yearly fee of \$27,000.00. Payments shall be made by the City in the amount of \$6,750.00 as follows: October 1, 2025, January 1, 2026, April 1, 2026, July 1, 2026.
- 3.2 Included in this contract is the City of Ingleside Powerhouse Partnership in the amount of \$15,000 with a lump sum payment paid by the City of Ingleside October 1, 2025.
- 3.3 Chamber agrees and understands that City is a governmental entity and it has projected costs for this Agreement expects to pay some of its obligations of this Agreement from projected HOT funds, but all obligations are subject to annual appropriation by the City. Accordingly, the above provisions notwithstanding, in the event that City fails to appropriate sums to pay any of the Chamber's obligations under this Agreement, and due to such failure to appropriate, fails to pay such obligations, the Chamber's sole option will be to terminate this Agreement. City agrees to give Chamber a minimum of sixty (60) days written notice if City must terminate the Agreement because of any non-appropriation.

- 3.4 Chamber shall maintain the fiscal records and supporting documentation for all expenditures of funds for the projects and programs specified in Exhibit "A" under this Agreement. Chamber shall retain such records, and any supporting documentation, for four [4] years from the end of the Agreement period.
- 3.5 Chamber shall give the City, its designee or any of their duly authorized representatives access to and the right to examine all books, accounts, records, audit reports, reports, files, documents and other papers, things or property belonging to or in use by Chamber pertaining to the funds expended by Chamber which are expended under this Agreement. Such rights to access shall continue as long as the records are required to be retained by Chamber. Failure to provide reasonable access to authorized City representatives shall give the City the right to suspend or terminate the Agreement.

4. Termination for Convenience.

This Contract may be terminated by either party with or without consent upon thirty (30) day written notice.

5. Termination for Cause.

City may terminate this Contract effective upon delivery of written notice to Chamber, or at such later date as may be established by City, under any of the following conditions:

- 5.1 City funding is not obtained and continued at levels sufficient to allow for purchase of the indicated quantity of services. The Contract may be modified to accommodate a reduction in funds.
- 5.2 If federal or state regulations or guidelines are modified, changed or interpreted in such a way that services are no longer allowable or appropriate for purchase under this Contract or are no longer eligible for the funding proposed for payments authorized by this Contract.
- 5.3 If any license or certificate required by law or regulation to be held by Chamber to provide the services required by this Contract is for any reason denied, revoked or not renewed.
- 5.4 If Contract is terminated under this section, all monies due up to that point will be due and paid to Chamber within a reasonable time frame, not to exceed thirty (30) days.

6. Termination for Default.

Either City or Chamber may terminate this Contract in the event of a breach of the contract by the other. Prior to such termination, the party seeking termination shall give to the other party written notice of the breach and intent to terminate. If the party committing the breach has not entirely cured the breach within fifteen (15) days of the date of the notice, then the party giving the notice may terminate the Contract at any time thereafter by giving a written notice of termination.

If Chamber fails to perform in the manner called for in this Contract or if Chamber fails to comply with any other provisions of the Contract, City may terminate this Contract for default. Termination shall be affected by serving a notice of termination on Chamber setting forth the manner in which Chamber is in default. Chamber shall be paid the Contract price only for equipment installed and services performed in accordance with the manner of performance as set forth in this Contract.

7. Remedies.

In the event of breach of this Contract, the parties shall have the following remedies:

- 7.1 If terminated under paragraph 7 by City due to a breach by Chamber, City may complete the work either itself, by agreement with another Chamber/Contractor, or by a combination thereof.
- 7.2 In addition to the above remedies for a breach by either party, the injured party shall be entitled to any other equitable and legal remedies that are available.
- 7.3 If City breaches this Contract, Chamber's remedy shall be termination of the Contract, receipt of Contract payments to which Chamber is entitled.
- 7.4 Neither party shall be liable for any indirect, incidental, consequential, or special damages under the Contract or any damages arising solely from terminating the Contract in accordance with its terms.
- 7.5 Upon receiving a notice of termination, and except as otherwise directed in writing by City, Chamber shall immediately cease all activities related to the services and work under this Contract.

8. Standard of Care.

Chamber warrants that the work to be performed pursuant to this Contract shall be done in a good and workmanlike manner and will conform to the highest standards prevalent in the industry or business most closely involved in providing the equipment and services the City is purchasing.

9. Reports.

Chamber shall provide City with reports as detailed in Chamber's proposal, specifically for upcoming year budget, in July of each year, outlining project goal progress, to include needs and issues of concern.

10. Change Orders.

Chamber and City reserve the right to order changes to the equipment and services to be provided herein. Chamber and City shall determine a fair and equitable cost and, if required additional time for such changes. All such changes shall be ordered and agreed to in writing by both parties.

11. Confidentially.

City and Chamber shall maintain the confidentiality, both external and internal, of any confidential information to which it is exposed by reason of this Contract. City and Chamber warrants that its employees assigned to this Contract shall maintain necessary confidentiality. Both parties understand that such confidentiality will not apply if information is public under the Public Information Act.

12. Notice.

If any required or permitted notices hereunder must be given in writing at the address of each party set forth below, or to such other address as either party may substitute by written notice to the other in manner contemplated herein, by one of the following methods: hand delivery; registered, express or certified mail, return receipt requested, postage prepaid or nationally-recognized private express courier.

CITY:

City of Ingleside
2671 San Angelo
PO Drawer 400
Ingleside, TX 78362
(361) 776-2517

CHAMBER:

Ingleside Chamber of Commerce
2809 Main Street
PO BOX 686
Ingleside, TX 78362
(361) 776-2906

13. Insurance.

Chamber and its subcontractors shall maintain insurance in full force and effect throughout the term of this Agreement. The insurance shall cover activities of the Chamber arising out of the Chamber's work performed hereunder and shall name the City of Ingleside as an additional insured.

14. Indemnity.

To the extent permitted by law, Chamber shall protect, defend, indemnify and hold the City harmless from and against all claims, demands, damages, costs, actions and causes of actions, liabilities, fines, penalties, judgments, expenses and attorney fees, resulting from the infringement of any patent, copyright, trademark or trade secret, arising out of this work performed or good provided under this Agreement or Chamber's violation of any law, ordinance or regulation, contract provision or term, or condition or regulatory authorization or permit. Chamber's Indemnification shall not apply for any claims, demands, damages, costs, actions and causes of actions, liabilities, fines, penalties, judgments, expenses and attorney fees, resulting from the resulting from the sole negligence of City.

15. Force Majeure.

This section applies in the event that either party is unable to perform the obligations of this Agreement because of a Force Majeure event as defined herein, to the extent that the

Agreement obligation must be suspended. A Force Majeure event is an event that prohibits performance and is beyond the control of the party. Such events may include natural or man-made disasters, or an action or decree of a superior governmental body which prevents performance. Should either party suffer from a Force Majeure event and be unable to perform, such party shall give notice to the remaining party as soon as practical and shall do everything possible to resume performance. Upon receipt of such notice, the parties shall be excused from such performance as it is affected by the Force Majeure event for the period of such event. If such event effects the delivery date or warranty provision of this Agreement, such date or warranty period shall automatically be extended for a period equal to the duration of such event.

16. Independent Contractor.

It is the intention and understanding of the parties that the Chamber is an independent contractor and that the City shall be neither liable for nor obligated to pay sick leave, vacation pay or any other benefit of employment, nor to pay any social security or other tax that may arise as an incident of employment. The Chamber shall pay all income and other taxes as due. It is recognized that the Chamber may or will be performing work during the term for other parties and that the City is not the exclusive user of the services that the Chamber provides.

17. Governing Law.

This Agreement is to be governed by and under the laws of the State of Texas.

18. Consent to Jurisdiction.

The parties hereby consent to jurisdiction of the San Patricio District Court, San Patricio County, Texas, over all legal matter pertaining to this Agreement, including but not limited to, it's enforcement, interpretation or rescission.

19. Arbitration.

If any disputes, disagreements, or controversies arise between the parties pertaining to the interpretation, validity, or enforcement of this Agreement, the parties shall, attempt to resolve the matter amongst senior level executives or officials. Once the parties have failed to resolve the dispute, upon the request of either party, submit such dispute to binding arbitration. Within thirty (30) days of receipt of such request, the parties shall select a mutually agreeable arbitrator and designate mutually agreeable rules or arbitration. If the parties cannot agree upon an arbitrator with thirty (30) days, an arbitrator may be appointed by the presiding judge in San Patricio County. If the parties have not designated mutually agreeable rules or arbitration at such time as the arbitrator is appointed, the arbitrator shall adopt rules for the arbitration. The arbitrator's decision shall be binding upon the parties.

20. Attorney Fees.

If suit, action or arbitration is brought either directly or indirectly to rescind, reform, interpret or enforce the terms of this Agreement, the prevailing party shall recover, and the losing party hereby agrees to pay reasonable attorney's fees incurred in such proceeding. Such costs and

fees shall bear interest at the maximum legal rate from the date incurred until the date paid by losing party.

21. Facsimile Signatures.

The delivery of signatures to this Agreement by facsimile transmission shall be binding as original signatures.

22. Entire Agreement.

This Agreement shall be the exclusive agreement between the parties for Services. No modification of this Agreement shall be effective unless in writing and signed by an authorized representative of both parties, except as otherwise authorized herein.

23. Signatures.

This Agreement is not effective unless and until it is approved, signed and dated by authorized representatives of each party.

City of Ingleside

Ingleside Chamber of Commerce

Date: _____

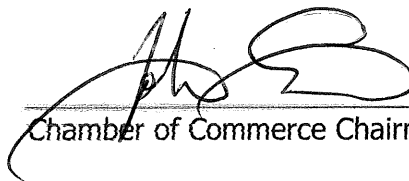
Date: AUGUST 6, 2025

Ingleside City Manager



Chamber of Commerce President

Ingleside Mayor



Chamber of Commerce Chairman of the Board

Exhibit A

City of Ingleside, Texas

Economic Development And Tourism Promotion Services

Economic Development and Tourism Promotion Services

I. BACKGROUND

A. Proposer Entity

The City of Ingleside (City) has selected a well-qualified organization to provide tourism promotion services for a one-year period, the Ingleside Chamber of Commerce (Chamber).

B. Overview

The City of Ingleside is located on the south-east tip of San Patricio County. Situated on the Corpus Christi Bay.

C. Source of Funds

The source of funds for this service is from the City's General Funds and Hotel Motel Funds.

II. SPECIFICATIONS

A. Goals and Objectives

The objective of this contract is to award a one (1) year contract to an entity that will provide tourism promotion services for the City of Ingleside, including, but not limited to:

1. Identify current tourist attractions;
2. Develop future tourism events and attractions;
3. Set up Chamber office space as Visitor Center (displays indoor information and signage)
4. Visitor Center (Including chamber sign to reflect "Visitor Center")
5. Visitor information.
6. Marketing and Advertising.
7. Media information;
8. Visitor website and website maintenance;
9. Support goals of the City of Ingleside.
10. Value season promotion;
11. Other projects and cooperation involvement with local; regional, and state tourism opportunities;
12. Statistical reporting;
13. Website will up constantly updated listing churches and clubs in the area.
14. Apartment buildings that are members will be listed.
15. Restaurants that are members will be listed.
16. We will have a section of the website talking about fishing and birding.

B. Scope of Services

All services shall be provided under the direction of the City Manager to compliment efforts happening within the City. The tourism promotion services provided shall include, but not be limited to, the following tasks:

1. Visitor Information:

- a. Visitor's guide;
- b. Calendar of events;
- c. Map/Exploring Ingleside
- d. Texas calendar of events – submit primary local events for inclusion in this publication annually.
- e. Online facility guide;
- f. Responses to requests for information generated by advertising efforts on behalf to the City. Services include the operation of a visitor center, responding to phone inquiries during regular business hours, preparing and mailing requested information (including paying for postage that may be in the amount of up to \$500), and responding to e-mail requests.
- g. Preparing Welcome Bags for New Residents of Ingleside & give to water dept for distribution.

2. Media Information:

- a. Media kit;
- b. Digital photo library;
- c. Newspaper and other articles;
- d. Produce regular and seasonal press releases.
- e. Develop and maintain relationships with media;
- f. Work with Travel Texas and other groups on familiarization tours for journalists and the travel trade industry.

3. Visitor Web Page Maintenance. Have or develop visitor landing pages within a website that compliments the City of Ingleside website. Services shall include updating and maintaining the visitor web page within the Chamber's current website. At a minimum the website maintenance shall include:

- a. Calendar of events;
- b. Photographs;
- c. Facility information;
- d. Business information;
- e. Attraction information;
- f. Responses to e-mail and social networking;
- g. Content development as necessary to keep the website fresh.

4. Support Group and Research Tours:

- a. Provide material and information to tour groups.
5. Cooperative Involvement with Local, Regional, and State Visitor's Organizations:
- a. Represent Ingleside at domestic and/or international trade and travel shows;
 - b. Work cooperatively with other agencies to attract tourists during shoulder and off seasons.
6. Statistical Reporting:
- a. Conduct occupancy surveys with the lodging community and provide quarterly data;
 - b. Collect other information as requested by the City.

C. Eligible Contractor

As the contractor, the Chamber must be qualified to conduct business in the State of Texas and City of Ingleside. If the contractor is a corporation or limited liability company, it must be in good standing with the Secretary of State.

D. Contract Term

The term of the contract shall be one (1) year. The Chamber shall state if it is willing to grant the City the option to extend any contract awarded under the same prices, terms and conditions. Contract extension will be contingent upon the availability of funds; Chamber's continuing compliance with applicable federal, state and local government legislation; and an evaluation indicating the Chamber's successful performance of the contract.

Exhibit B

City of Ingleside, Texas

Scope of Services

And

Associated Cost Breakdown

SCOPE OF SERVICES

Visitor Information:

- Discover Ingleside Visitor's guide (published annually) \$4,450.00;
- Calendar of events included in Visitors guide.
- Map/Exploring Ingleside – A to Z included in Visitors guide.
- Online facility guide (included in website section);
- Responses to requests for information generated by advertising efforts on behalf to the City. Services include the operation of a visitor center, responding to phone inquiries during regular business hours, preparing and mailing requested information (including paying for postage that may be in the amount of up to \$500.00), and responding to e-mail requests. (This amount is based on assumption of 12 hours a week calculated at \$16.50 an hour for a total of \$10,296.00 plus the \$1,200 per year for postage).
- Bags for new residents

Our visitor information and printed collateral are part of the means in which we support the goals for the City of Ingleside's marketing efforts.

Visitor Center Program:

PROPOSAL AND EXPERIENCE: *The Ingleside Chamber of Commerce will produce printed pieces as stated above in an effort to promote Ingleside to visitors and potential visitors. The pieces will be distributed per request and in response to the City of Ingleside's marketing efforts, at trade shows, and by distribution to local businesses and regional visitor centers. Visitor requests for information will be responded to via phone, email, mail or in person and always in a timely professional manner. We produce a community profile piece which is the tool utilized to fulfill requests for relocation and economic information about Ingleside. All of the above information is driven by our unique ability to offer detailed knowledge of the Ingleside area. Ingleside Chamber of Commerce has printed and distributed the above collateral pieces for a number of years. Changes are made with each printing to reflect the most current and accurate information. We also respond to emails, walk-ins and phone calls from visitors and potential visitors. (records will be maintained and reported yearly).*

Cost of the above Services

\$15,950.00

SCOPE OF SERVICES

Visitor Web Page Maintenance.

- Calendar of events;
- Photographs;
- Event Pages;
- Business information;
- Attraction information;
- Responses to e-mail and social networking;
- Content development as necessary to keep the website fresh.

PROPOSAL AND EXPERIENCE: *The Ingleside Chamber of Commerce will provide Visitor Information within their website. The ICOC website will continue to include the above information for the propose of visitor development and enhancement. Our website will complement the City of Ingleside. The Chamber will host, maintain, develop and update the ICOC website. All of the above elements will be incorporated and include additional features as needed. The Chamber will continue to develop, implement and maintain a social media presence for the City of Ingleside utilizing Facebook and other social media outlets, inclusive of e-newsletters, and media as deemed appropriate and necessary.*

Cost of the above Services	\$1,300.00
-----------------------------------	-------------------

SCOPE OF SERVICES

Advertising Information

- Billboards (1 locations) Advertising "Ingleside The Center of All that's Good" located on I37 Mathis area, \$4,200.00
- Magazines (USA Today Go Escape Southeast Travel Guide) reaches Georgia, Kentucky, Carolina's, Gulf Coast, Florida \$ 2,700.00
- Work with Travel Texas and other groups on familiarization tours for journalists and the travel trade industry. \$1000.00
- Digital photo library; \$350.00
- Newspaper and other articles; \$1500.00

PROPOSAL AND EXPERIENCE: *The Ingleside Chamber of Commerce will continue to build and maintain relationship with journalists, both domestic and international and media outlets. Our purpose is to maximize exposure for Ingleside's Tourism opportunities. We are a resource looked to for media kits, a photo library, press releases, article support and more. We will continue to host and provide support for Travel Texas and other Tourism partners with familiarization and informational area tours.*

Ingleside Chamber of Commerce has and continues to work closely with Texas Tourism Publications, as well as others throughout the region. We participate and will continue to participate in trade and travel shows, board and membership participation and other cooperative efforts with tourism agencies.

Cost of the above Services

\$9,750.00

SCOPE OF SERVICES

Statistical Reporting.

- Conduct occupancy surveys with the lodging community and provide quarterly data.
- Collect other information as requested by the city. Depending on the scope and request, additional costs may be incurred. This request will need to be approved by both parties.
- Work with City and hotels to implement a better tracking system for visitors.

PROPOSAL AND EXPERIENCE: *The Ingleside Chamber of Commerce will conduct occupancy surveys with the lodging community and will provide quarterly data. We will collect other data as requested by the City.*

Support Group and Research Tours:

- Provide material and information to tour groups.

PROPOSAL AND EXPERIENCE: *The Ingleside Chamber of Commerce provides material, information and support to tour groups, group operators, travel agents and others who are referred by partner tourism organizations with the purpose of familiarizing them with Ingleside and our visitor opportunities. This is conducted via email, phone, in-person in a professional and timely manner. We have offered these services for a number of years and our involvement meets the needs of each individual or group that is introduced to our area. It can be as simple as a phone call or email, or as extensive as a personal guide to Ingleside. These same services are also offered to journalists/media, familiarization tours.*

Cost of Services Total and Request

\$27,000 per year

The estimated cost of Economic Development and Tourism Promotion and Development and administration is greater than the amount we are requesting from the City of Ingleside. The Chamber offers an affordable means of Economic Development and Tourism Promotion for a portion of what the actual cost of services are, as they will be comingled with the Chamber's Member Services.

At this time, the amount requested from the City of Ingleside represents approximately ten (10) percent of the Chamber's annual budget. The Chamber has additional funding from Membership dues, Sponsorships and Fundraising Activities.

We have a shared goal with the City of Ingleside to improve the economics of our community through tourism promotion and development. We are looking forward to being an integral part in establishing our community cultural and economic characteristics and structure with an emphasis on development of our "Ingleside The Center of All That's Good" campaign. This includes working hand in hand with local Restaurants, local Hotels and City Government to promote our city and its identity. We are excited for this partnership and to grow our City, Community and Businesses!

With the additional Powerhouse Partner Membership of \$15,000.00 the City of Ingleside will receive incentives that will help continue to promote the city.

Please find these incentives attached under separate cover.

CITY COUNCIL AGENDA

Special Meeting: August 19, 2025

AGENDA ITEM: 13

Deliberate and take appropriate action on the City Manager's submission of the Fiscal Year 2025-2026 Budget and Capital Improvement Plan, Tabled from the August 12, 2025 Regular Meeting.

SUBMITTED BY: Brenton Lewis, City Manager

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

FISCAL ANALYSIS:

At the Regular City Council meeting the City Council tabled Agenda Item 21: Deliberate and take appropriate action on the City Manager's submission of the Fiscal Year 2025-2026 Budget and Capital Improvement Plan as required by the City of Ingleside Charter Section 7.02 - Submission of budget. Staff requested the tabling due to receiving the Truth-in-Taxation calculations on Friday August 8th. In addition, the Texas Legislature is meeting in Special Session and have been deliberating on 1S.B. 9 (Bettencourt). On Wednesday, August 6th, 2025, the Senate passed 1S.B. 9 (Bettencourt) regarding the voter-approval tax rate by a vote of 18 to 3. As substituted and passed by the Senate, 1S.B. 9 would lower the revenue multiplier in the voter-approval tax rate calculation for a city or county with a population of 75,000 or more. If passed, the bill would lower the voter-approval tax rate for several cities across the state and require an automatic election on the November uniform election date for any adopted tax rate exceeding the 2.5 percent voter-approval rate starting on January 1, 2026, and affecting the 2026 property tax rate adoption cycle.

At the time of drafting this document, 1S.B. 9 — and any other legislation passed by the Senate—cannot be considered by the House due to the current lack of quorum.

Staff will present the proposed budget under separate cover no later than Friday, August 15, 2025.

RECOMMENDATION:

Deliberation and action on the proposed budget.

ATTACHMENTS:

None

CITY COUNCIL AGENDA

Special Meeting: August 19, 2025

AGENDA ITEM: 14

Deliberate and take appropriate action to approve the proposed tax rate, if it will exceed the No-New-Revenue tax rate or the Voter-Approval tax rate, take a record vote and schedule Public Hearings for September 16, 2025 on the Proposed Budget and Proposed Tax Rate for Fiscal Year 2025-2026..

SUBMITTED BY: Luis Rios, Director of Finance

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

Every year the tax calculation is prepared by the San Patricio County Tax Office using the State Comptroller's provided tax calculation worksheet and is based on the current year's certified taxable values.

FISCAL ANALYSIS:

The calculation for the following rates are, as shown on page 10, Section 8, Total Tax Rate:

No-New-Revenue tax rate - \$0.646850/\$100

Voter-Approval tax rate - \$0.801129/\$100

De minimis rate - \$0.632747/\$100

Proposed Rate - To be determined

2025 Adjusted Current Year Taxable Values, page 3, Line 26 - \$2,335,800,440

The 2024 Prior Year Total Taxable Value - \$2,147,118,457

2024 Tax Rate: \$0.642061/\$100

RECOMMENDATION:

Staff will make recommendation of the proposed tax rate at Special Meeting.

ATTACHMENTS:

1. COI Worksheet Prelim 8.8.25
2. Ingleside Debt Model 2026

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Ingleside

(361)-776-2517

Taxing Unit Name

Phone (area code and number)

PO Drawer 400, Ingleside, TX 78362

www.inglesidetx.gov

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

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,365,748,239
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 20,322,259
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,345,425,980
4.	Prior year total adopted tax rate.	\$ 0.642061 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 152,289,942 B. Prior year disputed value: - \$ 144,503,084 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 7,786,858
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 7,786,858

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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,353,212,838
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 196,939 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,392,037 C. Value loss. Add A and B.⁶	\$ 3,588,976
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A.⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,588,976
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,349,623,862
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 15,086,018
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 23,109
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 15,109,127
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,296,130,024 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 2,296,130,024

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.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 73,713,555 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 73,713,555
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 24,497,624
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 2,345,345,955
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 9,545,515
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 9,545,515
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,335,800,440
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.646850 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$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.

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)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.440765 /\$100
30.	Prior year 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> .	\$ 2,353,212,838
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 10,372,138
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 16,666 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 16,666 E. Add Line 31 to 32D.	\$ 10,388,804
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,335,800,440
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.444764 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.444764 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 2,903,467 B. Divide Line 41A by Line 33 and multiply by \$100. \$ 0.124302 /\$100 C. Add Line 41B to Line 40.	\$ 0.569066 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.588983 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year 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: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹ Enter debt amount \$ 4,363,454 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 4,363,454
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 102,760
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 4,260,694
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 109.00 % B. Enter the prior year actual collection rate..... 109.49 % C. Enter the 2023 actual collection rate. 105.63 % D. Enter the 2022 actual collection rate. 112.49 % 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%. ³⁴	109.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 3,908,893
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,345,345,955
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.166665 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.755648 /\$100
D50.	Disaster Line 50 (D50): Current year 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 D42. Add Line D42 and 49.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$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
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,176,639
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,345,345,955
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.050169 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.646850 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.646850 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.755648 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.705479 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,345,345,955
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.705479 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.743552 /\$100 \$ 0.004641 /\$100 \$ 0.738911 /\$100 \$ 0.642061 /\$100 \$ 0.096850 /\$100 \$ 2,210,375,657 \$ 2,140,748
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.865498 /\$100 \$ 0.218947 /\$100 \$ 0.646551 /\$100 \$ 0.642061 /\$100 \$ 0.004490 /\$100 \$ 2,284,369,311 \$ 102,568
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.539548 /\$100 \$ 0.000000 /\$100 \$ 0.539548 /\$100 \$ 0.539547 /\$100 \$ 0.000001 /\$100 \$ 1,848,506,347 \$ 18
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 2,243,334 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.095650 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.801129 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁸

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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.444764 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,345,345,955
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.021318 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.166665 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.632747 /\$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.⁵⁰

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.⁵¹

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. 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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.642061 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 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 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,349,623,862
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,335,800,440
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.801129 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.646850 /\$100

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

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.801129 /\$100

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

Indicate the line number used: 69

De minimis rate. \$ 0.632747 /\$100

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

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: 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.⁵⁴

**print
here** ➡

Marcela Thormaehlen, PCC

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)



City of Ingleside, Texas

Debt Model

Updated: June 26, 2025

Presented by:
SAMCO Capital Markets
Mark McLiney
Andrew Friedman
Ryan Cunningham
Jack McLiney
(210) 832-9760

Debt Model

City of Ingleside, Texas

Debt Model

Updated: June 26, 2025

General Fund Supported Debt								Utility System Supported Debt			
Fiscal Year Ending 9/30	CO's S-2015	Tax Notes S-2019	CO's S-2020 (TWDB)	CO's S-2020	CO's S-2021	CO's S-2024	Total	Fiscal Year Ending 9/30	CO's S-2023	CO's S-2025	Total
2026	\$ 454,694	\$ 423,213	\$ 96,101	\$ 399,850	\$ 373,569	\$ 550,400	\$ 2,297,826	2026	\$ 838,929	\$ 1,223,498	\$ 2,062,427
2027	463,744	-	96,101	400,975	378,269	552,775	1,891,863	2027	837,887	1,161,838	1,999,724
2028	467,269	-	96,101	396,475	377,469	549,525	1,886,838	2028	837,163	1,162,713	1,999,875
2029	475,269	-	96,101	396,350	376,269	550,650	1,894,638	2029	841,413	1,162,838	2,004,250
2030	482,669	-	96,101	400,350	374,669	551,025	1,904,813	2030	840,695	1,162,213	2,002,907
2031	489,469	-	96,101	398,800	377,569	550,650	1,912,588	2031	840,064	1,165,713	2,005,777
2032	495,081	-	96,101	397,150	374,203	549,525	1,912,060	2032	839,383	1,163,338	2,002,720
2033	499,481	-	96,069	400,350	374,838	552,525	1,923,263	2033	838,480	1,165,088	2,003,568
2034	45,759	-	100,981	398,400	375,200	551,475	1,471,815	2034	837,067	1,160,963	1,998,029
2035	-	-	100,848	396,350	375,081	551,575	1,423,854	2035	839,901	1,160,963	2,000,863
2036	-	-	100,677	399,150	374,050	551,075	1,424,952	2036	841,784	1,164,838	2,006,622
2037	-	-	100,472	396,800	377,250	549,975	1,424,497	2037	837,611	1,162,588	2,000,198
2038	-	-	100,235	399,300	375,300	544,688	1,419,522	2038	837,444	1,164,213	2,001,656
2039	-	-	99,959	396,650	373,250	548,800	1,418,659	2039	841,574	1,164,588	2,006,162
2040	-	-	99,651	393,900	376,050	550,800	1,420,401	2040	840,233	1,163,713	2,003,946
2041	-	-	99,313	-	373,700	552,000	1,025,013	2041	838,424	1,161,588	2,000,011
2042	-	-	98,948	-	-	552,400	651,348	2042	841,057	1,163,088	2,004,145
2043	-	-	98,553	-	-	552,000	650,553	2043	838,155	1,163,088	2,001,243
2044	-	-	98,135	-	-	550,800	648,935	2044	839,671	1,161,588	2,001,258
2045	-	-	97,698	-	-	-	97,698	2045	840,612	1,163,463	2,004,075
2046	-	-	97,242	-	-	-	97,242	2046	841,000	1,162,694	2,003,694
2047	-	-	96,772	-	-	-	96,772	2047	840,791	1,164,106	2,004,897
2048	-	-	96,292	-	-	-	96,292	2048	840,007	1,163,419	2,003,425
2049	-	-	100,790	-	-	-	100,790	2049	838,715	1,160,631	1,999,346
2050	-	-	100,265	-	-	-	100,265	2050	837,021	1,165,481	2,002,502
2051	-	-	-	-	-	-	-	2051	839,868	1,164,000	2,003,868
2052	-	-	-	-	-	-	-	2052	837,253	1,161,375	1,998,628
2053	-	-	-	-	-	-	-	2053	839,172	1,161,375	2,000,547
2054	-	-	-	-	-	-	-	2054	-	1,163,750	1,163,750
2055	-	-	-	-	-	-	-	2055	-	1,163,375	1,163,375
Total	\$ 3,873,434	\$ 423,213	\$ 2,455,603	\$ 5,970,850	\$ 6,006,734	\$10,462,663	\$ 29,192,497	Total	\$ 23,501,368	\$ 34,952,117	\$ 58,453,485

Debt Service Schedules

BOND DEBT SERVICE

City of Ingleside, Texas
\$7,000,000 Combination Tax and Limited Pledge Revenues Certificates of Obligation, Series 2015
Callable 2/1/2025 at Par

Dated Date 08/15/2015
Delivery Date 09/22/2015

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
02/01/2026	355,000	3.000%	52,509.38	407,509.38	
08/01/2026			47,184.38	47,184.38	
09/30/2026					454,693.76
02/01/2027	375,000	3.000%	47,184.38	422,184.38	
08/01/2027			41,559.38	41,559.38	
09/30/2027					463,743.76
02/01/2028	390,000	3.000%	41,559.38	431,559.38	
08/01/2028			35,709.38	35,709.38	
09/30/2028					467,268.76
02/01/2029	410,000	3.000%	35,709.38	445,709.38	
08/01/2029			29,559.38	29,559.38	
09/30/2029					475,268.76
02/01/2030	430,000	3.000%	29,559.38	459,559.38	
08/01/2030			23,109.38	23,109.38	
09/30/2030					482,668.76
02/01/2031	450,000	3.000%	23,109.38	473,109.38	
08/01/2031			16,359.38	16,359.38	
09/30/2031					489,468.76
02/01/2032	470,000	3.250%	16,359.38	486,359.38	
08/01/2032			8,721.88	8,721.88	
09/30/2032					495,081.26
02/01/2033	490,000	3.250%	8,721.88	498,721.88	
08/01/2033			759.38	759.38	
09/30/2033					499,481.26
02/01/2034	45,000	3.375%	759.38	45,759.38	
09/30/2034					45,759.38
	3,415,000		458,434.46	3,873,434.46	3,873,434.46

BOND DEBT SERVICE

City of Ingleside, Texas
\$2,800,000 Tax Note, Series 2019
Non Callable

Dated Date 09/10/2019
 Delivery Date 09/10/2019

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
02/01/2026 09/30/2026	420,000	1.530%	3,213	423,213	423,213
	420,000		3,213	423,213	423,213

BOND DEBT SERVICE

City of Ingleside, Texas \$2,795,000 Combination Tax and Subordinate Lien Revenue Certificates of Obligation, Series 2020 Callable 2/1/2030 at Par

Dated Date 02/01/2020
Delivery Date 02/19/2020

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
02/01/2026	90,000		3,050.25	93,050.25	
08/01/2026			3,050.25	3,050.25	
09/30/2026					96,100.50
02/01/2027	90,000		3,050.25	93,050.25	
08/01/2027			3,050.25	3,050.25	
09/30/2027					96,100.50
02/01/2028	90,000		3,050.25	93,050.25	
08/01/2028			3,050.25	3,050.25	
09/30/2028					96,100.50
02/01/2029	90,000		3,050.25	93,050.25	
08/01/2029			3,050.25	3,050.25	
09/30/2029					96,100.50
02/01/2030	90,000		3,050.25	93,050.25	
08/01/2030			3,050.25	3,050.25	
09/30/2030					96,100.50
02/01/2031	90,000		3,050.25	93,050.25	
08/01/2031			3,050.25	3,050.25	
09/30/2031					96,100.50
02/01/2032	90,000		3,050.25	93,050.25	
08/01/2032			3,050.25	3,050.25	
09/30/2032					96,100.50
02/01/2033	90,000	0.070%	3,050.25	93,050.25	
08/01/2033			3,018.75	3,018.75	
09/30/2033					96,069.00
02/01/2034	95,000	0.120%	3,018.75	98,018.75	
08/01/2034			2,961.75	2,961.75	
09/30/2034					100,980.50
02/01/2035	95,000	0.160%	2,961.75	97,961.75	
08/01/2035			2,885.75	2,885.75	
09/30/2035					100,847.50
02/01/2036	95,000	0.200%	2,885.75	97,885.75	
08/01/2036			2,790.75	2,790.75	
09/30/2036					100,676.50
02/01/2037	95,000	0.230%	2,790.75	97,790.75	
08/01/2037			2,681.50	2,681.50	
09/30/2037					100,472.25
02/01/2038	95,000	0.270%	2,681.50	97,681.50	
08/01/2038			2,553.25	2,553.25	
09/30/2038					100,234.75
02/01/2039	95,000	0.310%	2,553.25	97,553.25	
08/01/2039			2,406.00	2,406.00	
09/30/2039					99,959.25
02/01/2040	95,000	0.340%	2,406.00	97,406.00	
08/01/2040			2,244.50	2,244.50	
09/30/2040					99,650.50
02/01/2041	95,000	0.370%	2,244.50	97,244.50	
08/01/2041			2,068.75	2,068.75	
09/30/2041					99,313.25
02/01/2042	95,000	0.400%	2,068.75	97,068.75	
08/01/2042			1,878.75	1,878.75	
09/30/2042					98,947.50
02/01/2043	95,000	0.430%	1,878.75	96,878.75	
08/01/2043			1,674.50	1,674.50	
09/30/2043					98,553.25
02/01/2044	95,000	0.450%	1,674.50	96,674.50	
08/01/2044			1,460.75	1,460.75	
09/30/2044					98,135.25
02/01/2045	95,000	0.470%	1,460.75	96,460.75	
08/01/2045			1,237.50	1,237.50	
09/30/2045					97,698.25
02/01/2046	95,000	0.490%	1,237.50	96,237.50	
08/01/2046			1,004.75	1,004.75	
09/30/2046					97,242.25
02/01/2047	95,000	0.500%	1,004.75	96,004.75	
08/01/2047			767.25	767.25	

BOND DEBT SERVICE

City of Ingleside, Texas
\$2,795,000 Combination Tax and Subordinate Lien Revenue Certificates of Obligation, Series 2020
Callable 2/1/2030 at Par

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
09/30/2047					96,772.00
02/01/2048	95,000	0.510%	767.25	95,767.25	
08/01/2048			525.00	525.00	
09/30/2048					96,292.25
02/01/2049	100,000	0.520%	525.00	100,525.00	
08/01/2049			265.00	265.00	
09/30/2049					100,790.00
02/01/2050	100,000	0.530%	265.00	100,265.00	
09/30/2050					100,265.00
	2,345,000		110,602.75	2,455,602.75	2,455,602.75

BOND DEBT SERVICE

City of Ingleside, Texas
\$6,510,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2020
Callable 2/1/2029 at Par

Dated Date 09/15/2020
Delivery Date 09/30/2020

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
02/01/2026	270,000	5.000%	68,300	338,300	
08/01/2026			61,550	61,550	
09/30/2026					399,850
02/01/2027	285,000	5.000%	61,550	346,550	
08/01/2027			54,425	54,425	
09/30/2027					400,975
02/01/2028	295,000	5.000%	54,425	349,425	
08/01/2028			47,050	47,050	
09/30/2028					396,475
02/01/2029	310,000	5.000%	47,050	357,050	
08/01/2029			39,300	39,300	
09/30/2029					396,350
02/01/2030	325,000	2.000%	39,300	364,300	
08/01/2030			36,050	36,050	
09/30/2030					400,350
02/01/2031	330,000	2.000%	36,050	366,050	
08/01/2031			32,750	32,750	
09/30/2031					398,800
02/01/2032	335,000	2.000%	32,750	367,750	
08/01/2032			29,400	29,400	
09/30/2032					397,150
02/01/2033	345,000	2.000%	29,400	374,400	
08/01/2033			25,950	25,950	
09/30/2033					400,350
02/01/2034	350,000	2.000%	25,950	375,950	
08/01/2034			22,450	22,450	
09/30/2034					398,400
02/01/2035	355,000	2.000%	22,450	377,450	
08/01/2035			18,900	18,900	
09/30/2035					396,350
02/01/2036	365,000	2.000%	18,900	383,900	
08/01/2036			15,250	15,250	
09/30/2036					399,150
02/01/2037	370,000	2.000%	15,250	385,250	
08/01/2037			11,550	11,550	
09/30/2037					396,800
02/01/2038	380,000	2.000%	11,550	391,550	
08/01/2038			7,750	7,750	
09/30/2038					399,300
02/01/2039	385,000	2.000%	7,750	392,750	
08/01/2039			3,900	3,900	
09/30/2039					396,650
02/01/2040	390,000	2.000%	3,900	393,900	
09/30/2040					393,900
	5,090,000		880,850	5,970,850	5,970,850

BOND DEBT SERVICE

City of Ingleside, Texas
\$6,715,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2021
Callable 2/1/2031 at Par

Dated Date 09/01/2021
Delivery Date 10/13/2021

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
02/01/2026	250,000	4.000%	64,284.38	314,284.38	
08/01/2026			59,284.38	59,284.38	
09/30/2026					373,568.76
02/01/2027	265,000	4.000%	59,284.38	324,284.38	
08/01/2027			53,984.38	53,984.38	
09/30/2027					378,268.76
02/01/2028	275,000	4.000%	53,984.38	328,984.38	
08/01/2028			48,484.38	48,484.38	
09/30/2028					377,468.76
02/01/2029	285,000	4.000%	48,484.38	333,484.38	
08/01/2029			42,784.38	42,784.38	
09/30/2029					376,268.76
02/01/2030	295,000	4.000%	42,784.38	337,784.38	
08/01/2030			36,884.38	36,884.38	
09/30/2030					374,668.76
02/01/2031	310,000	4.000%	36,884.38	346,884.38	
08/01/2031			30,684.38	30,684.38	
09/30/2031					377,568.76
02/01/2032	315,000	1.375%	30,684.38	345,684.38	
08/01/2032			28,518.75	28,518.75	
09/30/2032					374,203.13
02/01/2033	320,000	1.375%	28,518.75	348,518.75	
08/01/2033			26,318.75	26,318.75	
09/30/2033					374,837.50
02/01/2034	325,000	1.500%	26,318.75	351,318.75	
08/01/2034			23,881.25	23,881.25	
09/30/2034					375,200.00
02/01/2035	330,000	1.625%	23,881.25	353,881.25	
08/01/2035			21,200.00	21,200.00	
09/30/2035					375,081.25
02/01/2036	335,000	2.000%	21,200.00	356,200.00	
08/01/2036			17,850.00	17,850.00	
09/30/2036					374,050.00
02/01/2037	345,000	2.000%	17,850.00	362,850.00	
08/01/2037			14,400.00	14,400.00	
09/30/2037					377,250.00
02/01/2038	350,000	2.000%	14,400.00	364,400.00	
08/01/2038			10,900.00	10,900.00	
09/30/2038					375,300.00
02/01/2039	355,000	2.000%	10,900.00	365,900.00	
08/01/2039			7,350.00	7,350.00	
09/30/2039					373,250.00
02/01/2040	365,000	2.000%	7,350.00	372,350.00	
08/01/2040			3,700.00	3,700.00	
09/30/2040					376,050.00
02/01/2041	370,000	2.000%	3,700.00	373,700.00	
09/30/2041					373,700.00
	5,090,000		916,734.44	6,006,734.44	6,006,734.44

BOND DEBT SERVICE

City of Ingleside, Texas \$19,205,000 Combination Tax and Subordinate Lien Revenue Certificates of Obligation, Series 2023 Callable 8/1/2033 at Par

Dated Date 08/01/2023
Delivery Date 08/16/2023

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
02/01/2026	530,000	1.190%	156,041.25	686,041.25	
08/01/2026			152,887.75	152,887.75	
09/30/2026					838,929.00
02/01/2027	535,000	1.080%	152,887.75	687,887.75	
08/01/2027			149,998.75	149,998.75	
09/30/2027					837,886.50
02/01/2028	540,000	1.050%	149,998.75	689,998.75	
08/01/2028			147,163.75	147,163.75	
09/30/2028					837,162.50
02/01/2029	550,000	1.060%	147,163.75	697,163.75	
08/01/2029			144,248.75	144,248.75	
09/30/2029					841,412.50
02/01/2030	555,000	1.010%	144,248.75	699,248.75	
08/01/2030			141,446.00	141,446.00	
09/30/2030					840,694.75
02/01/2031	560,000	1.010%	141,446.00	701,446.00	
08/01/2031			138,618.00	138,618.00	
09/30/2031					840,064.00
02/01/2032	565,000	1.010%	138,618.00	703,618.00	
08/01/2032			135,764.75	135,764.75	
09/30/2032					839,382.75
02/01/2033	570,000	1.070%	135,764.75	705,764.75	
08/01/2033			132,715.25	132,715.25	
09/30/2033					838,480.00
02/01/2034	575,000	1.170%	132,715.25	707,715.25	
08/01/2034			129,351.50	129,351.50	
09/30/2034					837,066.75
02/01/2035	585,000	1.300%	129,351.50	714,351.50	
08/01/2035			125,549.00	125,549.00	
09/30/2035					839,900.50
02/01/2036	595,000	1.450%	125,549.00	720,549.00	
08/01/2036			121,235.25	121,235.25	
09/30/2036					841,784.25
02/01/2037	600,000	1.620%	121,235.25	721,235.25	
08/01/2037			116,375.25	116,375.25	
09/30/2037					837,610.50
02/01/2038	610,000	1.740%	116,375.25	726,375.25	
08/01/2038			111,068.25	111,068.25	
09/30/2038					837,443.50
02/01/2039	625,000	1.780%	111,068.25	736,068.25	
08/01/2039			105,505.75	105,505.75	
09/30/2039					841,574.00
02/01/2040	635,000	1.820%	105,505.75	740,505.75	
08/01/2040			99,727.25	99,727.25	
09/30/2040					840,233.00
02/01/2041	645,000	1.870%	99,727.25	744,727.25	
08/01/2041			93,696.50	93,696.50	
09/30/2041					838,423.75
02/01/2042	660,000	1.920%	93,696.50	753,696.50	
08/01/2042			87,360.50	87,360.50	
09/30/2042					841,057.00
02/01/2043	670,000	1.960%	87,360.50	757,360.50	
08/01/2043			80,794.50	80,794.50	
09/30/2043					838,155.00
02/01/2044	685,000	2.020%	80,794.50	765,794.50	
08/01/2044			73,876.00	73,876.00	
09/30/2044					839,670.50
02/01/2045	700,000	2.040%	73,876.00	773,876.00	
08/01/2045			66,736.00	66,736.00	
09/30/2045					840,612.00
02/01/2046	715,000	2.090%	66,736.00	781,736.00	
08/01/2046			59,264.25	59,264.25	
09/30/2046					841,000.25
02/01/2047	730,000	2.120%	59,264.25	789,264.25	
08/01/2047			51,526.25	51,526.25	

BOND DEBT SERVICE

City of Ingleside, Texas
\$19,205,000 Combination Tax and Subordinate Lien Revenue Certificates of Obligation, Series 2023
Callable 8/1/2033 at Par

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
09/30/2047					840,790.50
02/01/2048	745,000	2.160%	51,526.25	796,526.25	
08/01/2048			43,480.25	43,480.25	
09/30/2048					840,006.50
02/01/2049	760,000	2.170%	43,480.25	803,480.25	
08/01/2049			35,234.25	35,234.25	
09/30/2049					838,714.50
02/01/2050	775,000	2.180%	35,234.25	810,234.25	
08/01/2050			26,786.75	26,786.75	
09/30/2050					837,021.00
02/01/2051	795,000	2.190%	26,786.75	821,786.75	
08/01/2051			18,081.50	18,081.50	
09/30/2051					839,868.25
02/01/2052	810,000	2.200%	18,081.50	828,081.50	
08/01/2052			9,171.50	9,171.50	
09/30/2052					837,253.00
02/01/2053	830,000	2.210%	9,171.50	839,171.50	
09/30/2053					839,171.50
	18,150,000		5,351,368.25	23,501,368.25	23,501,368.25

BOND DEBT SERVICE

City of Ingleside, Texas \$9,555,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2024 Callable 2/1/2033 at Par

Dated Date 09/01/2024
Delivery Date 10/23/2024

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
02/01/2026	245,000	5.000%	155,762.50	400,762.50	
08/01/2026			149,637.50	149,637.50	
09/30/2026					550,400.00
02/01/2027	260,000	5.000%	149,637.50	409,637.50	
08/01/2027			143,137.50	143,137.50	
09/30/2027					552,775.00
02/01/2028	270,000	5.000%	143,137.50	413,137.50	
08/01/2028			136,387.50	136,387.50	
09/30/2028					549,525.00
02/01/2029	285,000	5.000%	136,387.50	421,387.50	
08/01/2029			129,262.50	129,262.50	
09/30/2029					550,650.00
02/01/2030	300,000	5.000%	129,262.50	429,262.50	
08/01/2030			121,762.50	121,762.50	
09/30/2030					551,025.00
02/01/2031	315,000	5.000%	121,762.50	436,762.50	
08/01/2031			113,887.50	113,887.50	
09/30/2031					550,650.00
02/01/2032	330,000	5.000%	113,887.50	443,887.50	
08/01/2032			105,637.50	105,637.50	
09/30/2032					549,525.00
02/01/2033	350,000	5.000%	105,637.50	455,637.50	
08/01/2033			96,887.50	96,887.50	
09/30/2033					552,525.00
02/01/2034	365,000	4.000%	96,887.50	461,887.50	
08/01/2034			89,587.50	89,587.50	
09/30/2034					551,475.00
02/01/2035	380,000	4.000%	89,587.50	469,587.50	
08/01/2035			81,987.50	81,987.50	
09/30/2035					551,575.00
02/01/2036	395,000	4.000%	81,987.50	476,987.50	
08/01/2036			74,087.50	74,087.50	
09/30/2036					551,075.00
02/01/2037	410,000	4.000%	74,087.50	484,087.50	
08/01/2037			65,887.50	65,887.50	
09/30/2037					549,975.00
02/01/2038	420,000	3.375%	65,887.50	485,887.50	
08/01/2038			58,800.00	58,800.00	
09/30/2038					544,687.50
02/01/2039	440,000	4.000%	58,800.00	498,800.00	
08/01/2039			50,000.00	50,000.00	
09/30/2039					548,800.00
02/01/2040	460,000	4.000%	50,000.00	510,000.00	
08/01/2040			40,800.00	40,800.00	
09/30/2040					550,800.00
02/01/2041	480,000	4.000%	40,800.00	520,800.00	
08/01/2041			31,200.00	31,200.00	
09/30/2041					552,000.00
02/01/2042	500,000	4.000%	31,200.00	531,200.00	
08/01/2042			21,200.00	21,200.00	
09/30/2042					552,400.00
02/01/2043	520,000	4.000%	21,200.00	541,200.00	
08/01/2043			10,800.00	10,800.00	
09/30/2043					552,000.00
02/01/2044	540,000	4.000%	10,800.00	550,800.00	
09/30/2044					550,800.00
	7,265,000		3,197,662.50	10,462,662.50	10,462,662.50

BOND DEBT SERVICE

City of Ingleside, Texas
\$18,000,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2025
Callable 2/1/2034 at Par

			Dated Date Delivery Date	06/01/2025 06/25/2025		
<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>	
02/01/2026	175,000	5.000%	601,641.67	776,641.67		
08/01/2026			446,856.25	446,856.25		
09/30/2026					1,223,497.92	
02/01/2027	275,000	5.000%	446,856.25	721,856.25		
08/01/2027			439,981.25	439,981.25		
09/30/2027					1,161,837.50	
02/01/2028	290,000	5.000%	439,981.25	729,981.25		
08/01/2028			432,731.25	432,731.25		
09/30/2028					1,162,712.50	
02/01/2029	305,000	5.000%	432,731.25	737,731.25		
08/01/2029			425,106.25	425,106.25		
09/30/2029					1,162,837.50	
02/01/2030	320,000	5.000%	425,106.25	745,106.25		
08/01/2030			417,106.25	417,106.25		
09/30/2030					1,162,212.50	
02/01/2031	340,000	5.000%	417,106.25	757,106.25		
08/01/2031			408,606.25	408,606.25		
09/30/2031					1,165,712.50	
02/01/2032	355,000	5.000%	408,606.25	763,606.25		
08/01/2032			399,731.25	399,731.25		
09/30/2032					1,163,337.50	
02/01/2033	375,000	5.000%	399,731.25	774,731.25		
08/01/2033			390,356.25	390,356.25		
09/30/2033					1,165,087.50	
02/01/2034	390,000	5.000%	390,356.25	780,356.25		
08/01/2034			380,606.25	380,606.25		
09/30/2034					1,160,962.50	
02/01/2035	410,000	5.000%	380,606.25	790,606.25		
08/01/2035			370,356.25	370,356.25		
09/30/2035					1,160,962.50	
02/01/2036	435,000	5.000%	370,356.25	805,356.25		
08/01/2036			359,481.25	359,481.25		
09/30/2036					1,164,837.50	
02/01/2037	455,000	5.000%	359,481.25	814,481.25		
08/01/2037			348,106.25	348,106.25		
09/30/2037					1,162,587.50	
02/01/2038	480,000	5.000%	348,106.25	828,106.25		
08/01/2038			336,106.25	336,106.25		
09/30/2038					1,164,212.50	
02/01/2039	505,000	5.000%	336,106.25	841,106.25		
08/01/2039			323,481.25	323,481.25		
09/30/2039					1,164,587.50	
02/01/2040	530,000	5.000%	323,481.25	853,481.25		
08/01/2040			310,231.25	310,231.25		
09/30/2040					1,163,712.50	
02/01/2041	555,000	5.000%	310,231.25	865,231.25		
08/01/2041			296,356.25	296,356.25		
09/30/2041					1,161,587.50	
02/01/2042	585,000	5.000%	296,356.25	881,356.25		
08/01/2042			281,731.25	281,731.25		
09/30/2042					1,163,087.50	
02/01/2043	615,000	5.000%	281,731.25	896,731.25		
08/01/2043			266,356.25	266,356.25		
09/30/2043					1,163,087.50	
02/01/2044	645,000	5.000%	266,356.25	911,356.25		
08/01/2044			250,231.25	250,231.25		
09/30/2044					1,161,587.50	
02/01/2045	680,000	5.000%	250,231.25	930,231.25		
08/01/2045			233,231.25	233,231.25		
09/30/2045					1,163,462.50	
02/01/2046	715,000	5.250%	233,231.25	948,231.25		
08/01/2046			214,462.50	214,462.50		

BOND DEBT SERVICE

City of Ingleside, Texas
\$17,850,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2025
Callable 2/1/2034 at Par

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
09/30/2046					1,162,693.75
02/01/2047	755,000	5.250%	214,462.50	969,462.50	
08/01/2047			194,643.75	194,643.75	
09/30/2047					1,164,106.25
02/01/2048	795,000	5.250%	194,643.75	989,643.75	
08/01/2048			173,775.00	173,775.00	
09/30/2048					1,163,418.75
02/01/2049	835,000	5.250%	173,775.00	1,008,775.00	
08/01/2049			151,856.25	151,856.25	
09/30/2049					1,160,631.25
02/01/2050	885,000	5.250%	151,856.25	1,036,856.25	
08/01/2050			128,625.00	128,625.00	
09/30/2050					1,165,481.25
02/01/2051	930,000	5.000%	128,625.00	1,058,625.00	
08/01/2051			105,375.00	105,375.00	
09/30/2051					1,164,000.00
02/01/2052	975,000	5.000%	105,375.00	1,080,375.00	
08/01/2052			81,000.00	81,000.00	
09/30/2052					1,161,375.00
02/01/2053	1,025,000	5.000%	81,000.00	1,106,000.00	
08/01/2053			55,375.00	55,375.00	
09/30/2053					1,161,375.00
02/01/2054	1,080,000	5.000%	55,375.00	1,135,375.00	
08/01/2054			28,375.00	28,375.00	
09/30/2054					1,163,750.00
02/01/2055	1,135,000	5.000%	28,375.00	1,163,375.00	
09/30/2055					1,163,375.00
	17,850,000		17,102,116.67	34,952,116.67	34,952,116.67