CITY OF INGLESIDE
SPECIAL CITY COUNCIL MEETING AND BUDGET WORKSHOP CITY COUNCIL MEETING
AGENDA
AUGUST 3, 2024
8:30 AM

Notice is hereby given that the Ingleside City Council will hold a Special City Council Meeting and Budget Workshop on August 3, 2024, at 8:30 AM. The Meeting will be held in person at Ingleside Volunteer Fire Department, 2425 8th 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.

Special Agenda

6. TABLED ON 7/23/2024-Discuss and take appropriate action on the acceptance of the City of Ingleside Annual Financial Report for the Year Ended September 30, 2023.
7. Deliberate and take appropriate action to purchase Lexipol Services to provide the Ingleside Police Department with an agency policy manual, policy updates, policy archival, Standard Operating Procedures (SOP) and help with accreditation for an initial cost of $51,446.00.
8. Deliberate and take appropriate action on a first and only reading of an Ordinance amending the fiscal year 2023-2024 budget for the City of Ingleside, Texas, for the General Fund for the City Council and Police Department operating budgets.
9. Deliberate and take appropriate action to accept the 2024 total appraised, assessed, and taxable values of all and new property in the City of Ingleside as certified by the San Patricio County Appraisal District.

Executive Session

10. 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. Section 551.071 Consultations with Attorney - Legal options and process concerning complaint

11. Open Session
City Council will reconvene in Open Session at which time action on the matter(s) discussed in Closed Session may be considered.

A. Section 551.071 Consultations with Attorney - Legal options and process concerning complaint

Budget Workshop Agenda

12. Strategic planning discussions on Council ideas for the future.

13. Infrastructure Services Budget Presentation.

14. Police Department and Animal Control Budget Presentation.

15. Information Technology Budget Presentation.

16. Library Budget Presentation.

17. Ingleside Volunteer Fire Department Budget Presentation.

18. Hear and deliberate on presentation of proposed Fiscal Year 2024-2025 Budget.

Closing Agenda

19. Items to consider for placement on future agendas.

20. 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, Ruby Beaven, certify that the above notice of this Special City Council Meeting and Budget Workshop was posted on the City Hall bulletin board at 2671 San Angelo Street, Ingleside, Texas on July 30, 2024 by 6:00 p.m.

Ruby Beaven, 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 City Council Meeting and Budget Workshop Meeting: August 3, 2024

AGENDA ITEM: 6

TABLED ON 7/23/2024-Discuss and take appropriate action on the acceptance of the City of Ingleside Annual Financial Report for the Year Ended September 30, 2023.

SUBMITTED BY: Caron Vela, Director of Finance

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

The fieldwork and audit of the City of Ingleside's Annual Financial Statements has been completed by ABIP CPA's.
The usual deadline for audited financial statements is 6 months after the fiscal year-end, which would have been March 31, 2024. In the last six months, the external auditors worked with the finance director and staff to continue the general ledger cleanup and to complete the audit for fiscal year 2023. A copy of the final 2023 Annual Financial Report, including the Independent Auditor's Report, will be provided before the meeting for your information and review.

FISCAL ANALYSIS:

N/A

RECOMMENDATION:

Staff recommendation for council to accept the City of Ingleside Annual Financial Report and the Auditor's Report for the Year Ended September 30, 2023.

ATTACHMENTS:

1. FY23 AUDITOR MANAGEMENT INTERNAL CONTROL LETTER
2. City of Ingleside Annual Financial Report For the Year Ended September 30, 2023

To the Honorable Mayor,
Members of the City Council,
and the City Manager
City of Ingleside, Texas

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ingleside as of and for the year ended September 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Ingleside's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

We consider the following deficiencies in internal control to be material weaknesses:

Overall

The City had an ineffective reconciliation process during the fiscal year and ineffective fiscal year-end close procedures which resulted in a significant number of misstatements to the general ledger accounts. This in addition to insufficient oversight, resulted in a total of 31 audit adjustment entries to correct the material misstatements identified through audit procedures. The utility fund balance roll-forward was out of balance at the beginning of the year. In addition, there were prior period government-wide adjustments required.

We recommend that the City reconcile the general ledger during the year and at year-end to ensure that the accounting function of the City is adequate to meet its financial reporting needs.

Grant Revenue and Receivables

The City did not properly record and match revenue related to reimbursable expenses for federal and state grants during the fiscal year. Grants receivable and accounts payable in the grant fund were understated. The City should recognize all expenses incurred from grant funds when the expense occurs and recognize revenue from grants in the same period that the reimbursable expenses are incurred.

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We recommend the City monitor their grant projects to properly record all grant expenses and to match revenue from reimbursable expenses in the period the expenses are incurred. The City should also monitor the collection of reimbursements to avoid delays in collection.

Capital Asset Additions and Disposals

The City does not maintain an up-to-date and accurate schedule of capital assets and accumulated depreciation. The City did not identify and record all capital asset additions and disposals to the capital asset schedule during the fiscal year. For governmental activities, the schedule contained assets that were never depreciated. There was a prior period of adjustment for construction in progress. A significant number of transactions were identified through audit procedures as capital asset additions that were not identified by the City as such. For business activities a prior period adjustment was required. Additions were identified through audit procedures. The City should be using a capital asset management system to maintain an up-to-date, accurate and complete list of all capital assets and to correctly calculate depreciation. The City should also have procedures to properly identify all capital asset additions and disposals and record those in the appropriate general ledger accounts as well as posting those changes to the capital asset management system.

We recommend the City utilize a capital asset management system to track all capital assets and accumulated depreciation. We also recommend that the City establish procedures to analyze expenditures for assets with useful lives greater than one year and record the asset in the capital asset management system. A system for tracking disposals should also be established to properly remove assets from the capital asset management system. The City should adopt and implement a formal capitalization policy. In addition, the City should accurately track each construction project as *construction in progress* and transition them to a depreciable asset at the completion of the project.

Construction Retainage Payable

The City did not properly reconcile construction retainage payable at September 30, 2023. The retainage payable and the associated expense accounts were misstated. The City should have procedures to review and reconcile construction contract activity and properly state retainage payables at year-end.

We recommend the City establish procedures to review all construction payment applications and properly reconcile retainage payable amounts on the general ledger.

Unrecorded Debt

The City issued new debt in August 2023 and the long-term debt, loan origination fees, related bond fund and interest earned were not recorded in the financials.

We recommend that procedures are put in place to ensure that all transactions are correctly recorded at the time of occurrence.

Prepaid Expenses

The City understated their prepaid insurance and associated expenses at September 30, 2023. The City should have procedures to review and reconcile all accruals at year end.

We recommend the City establish procedures to reconcile the expense accruals at year-end to the general ledger accounts. The City should also review expenditures to ensure they are recorded in the proper period.

GASB 87 and GASB 96

In fiscal year 2022, the City was required to implement Governmental Accounting Standards Board (GASB) 87, *Leases* and in fiscal year 2023, the City was required to implement GASB 96, *Subscription-Based Information Technology* (SBITA). The City has not maintained an up-to-date, complete and accurate list of leases and SBITAs with current contracts terms.

We recommend that the City adopt and implement a policy for leases and SBITAs that is in compliance with the GASB requirements. We recommend that leases and SBITAs are tracked along with capital assets.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We consider the following deficiencies in internal control to be significant deficiencies:

Liability Accounts

The City is currently using liability accounts to track fees and reimbursements received and held for future spending rather than recording the revenue. This resulted in an understatement in general fund revenue.

We recommend that the City implement procedures so that they are in compliance with all GAAP revenue recognition standards. Revenue recognized and being held for future use should be recorded in a fund balance account rather than a liability account.

Property Tax Revenue Allocation

The City's property tax revenues were not allocated properly between the general fund and the debt fund for the proportionate share of those payments. The debt tax revenue should reflect properly the accurate share of the payment between general fund and the debt fund.

We recommend the City review the calculation for tax revenue allocation between general fund and debt fund according to the proportionate share established.

Quarterly Court Fines

During our initial testing, we noted that the City posted quarterly state court fine expenses to the court fine revenue account balance rather than as an expense. The amount was reclassed by the client on the revised trial balance.

We recommend that the City adopts and implements procedures for regular review of the general ledger to determine that all transactions are correctly recorded.

Utility Receivables

The City had utility bill dates in October 2023 that were for September 2023 service dates. These amounts should be recorded as receivables and revenue at year-end.

We recommend the City implement a fiscal year-end close reconciliation process that will ensure that all year end accruals are accurate and complete.

We consider the following to be compliance findings:

Single Audit Compliance findings

1. Schedule of Expenditures of Federal Awards

   The Director of Finance, who is responsible for preparing the Schedule of Expenditures of Federal Awards (SEFA), did not prepare a SEFA for audit for FY23. During our audit, we were able to assist the Director of Finance in producing the SEFA after numerous journal entries to the grant fund.

   We recommend that the City reviews their grant management policies and procedures. A reconciliation of grant expenses should be completed monthly. In addition, complete and accurate files should be maintained for each grant so that an accurate and complete SEFA can be prepared at year end that ties to the general ledger.

2. Federal Audit Clearinghouse submission

   As a result of the delayed preparation of the SEFA, the City did not submit a Single Audit reporting package to the Federal Audit Clearinghouse by the federally required deadline. Non-compliance with the reporting requirements is a violation of federal grants terms and conditions. The City's continued failure to meet this filing requirement could affect future federal funding.

   We recommend that the City reviews their grant management policies and procedures. A reconciliation of grant expenses should be completed monthly. In addition, complete and accurate files should be maintained for each grant so that an accurate and complete SEFA can be prepared at year end that ties to the general ledger. The SEFA should be completed in a timely manner so that it can be audited and then submitted to the Federal Audit Clearinghouse as required.

3. Federal Reporting Compliance – American Rescue Plan (ARP)

   Per review of the SEFA and support documentation for the ARP grant funds expended during the reporting period of April 1, 2022 to March 31,2023, ABIP noted expenses incurred in that period were not included on the required Project and Expenditure Report. The City has outsourced grant management to a third party and they completed the report with documentation provided by the City. In addition, the City was unable to provide ARP grant award documentation.

   We recommend that the City reviews their grant management policies and procedures as well as the agreement with their third party grant management company. A reconciliation of grant expenses should be completed monthly. In addition, complete and accurate files should be maintained for each grant so that accurate and complete reporting can be submitted as required.

4. Federal Reporting Compliance – Community Development Block Grant (CDBG)

   Per the federal grants compliance supplement, all programs under Assistance Listing 14.228, Section 3 of HUD Act of 1968 is applicable (24 CFR Part 75). A grantee is required to submit annual reports related to hiring opportunities and labor hours. This submission has been outsourced to a third party grant management company. The City was unable to provide documentation that the Section 3 performance report was submitted to HUD as required.

   We recommend that the City reviews their grant management policies and procedures. We recommend that the City evaluate the relationship with the third-party grant management company to ensure that the City is providing accurate and complete reporting information, and the third party is correctly submitting federal reporting to HUD as required.

5. Federal Special Tests and Provisions Compliance – CDBG Wage Rate Requirements

All laborers and mechanics employed by contractors or subcontractors to work on construction contracts in excess of $2,000 financed by federal assistance funds must be paid wages not less than those established for the locality of the project (prevailing wage rates) by the Department of Labor (DOL). The City was unable to provide documentation that a provision for compliance with DOL Wage Rate Requirements was included in the Houghton construction contract. This includes a requirement for the contractor or subcontractor to submit to the nonfederal entity weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls). This function has been outsourced to a third-party grant management company. The City was unable to provide documentation that certified payrolls were submitted as required.

We recommend that the City reviews their grant management and procurement policies and procedures to ensure that Federal Wage Rate requirements are included in all construction contracts in excess of $2,000 financed by federal assistance. We also recommend that the City adopts policies and procedures to ensure that contractors and subcontractors comply with wage rate requirements. We recommend that the City evaluate the relationship with the third-party grant management company to ensure that the third party is managing the grants so that the City is in compliance with all compliance requirements.

6. Grant Agreement Compliance – CDBG Reporting

As a recipient of CDBG funding passed through the Texas General Land Office (GLO), the City is required to submit an Audit Certification Form (ACF) to the Texas GLO for each fiscal year. The City submitted an ACF on December 15, 2023 and a revised ACF on May 15, 2024. Both certifications contained errors that were corrected with audit adjustments. In addition, the City is required to submit monthly activity reports to the GLO and this function has been outsourced to a third party. The City was not able to provide documentation that all 12 reports were submitted as required. In addition, because of the audit adjustments, some of the monthly reports if submitted would have been incorrect.

We recommend that the City reviews their grant management policies and procedures. A reconciliation of grant expenses should be completed monthly. In addition, complete and accurate files should be maintained for each grant so that correct reporting can be submitted as required. We recommend that the City evaluate the relationship with the third-party grant management company to ensure that the City is providing accurate and complete reporting information, and the third party is correctly submitting reporting to the GLO as required.

7. Grant Agreement Compliance – CDBG Environmental Review

Per the GLO, a CDBG Disaster Recovery subrecipient is responsible for compliance with federal environmental review requirements to complete and certify the results of the environmental review which is submitted to the U.S. Office of Housing and Urban Development (HUD). The City must designate a Certifying Office that has the authority to assume legal responsibility for certifying environmental requirements have been followed. The City was unable to provide documentation that the required environmental review was completed and certified.

We recommend that the City reviews their grant management policies and procedures to ensure that they are in compliance with all grant agreement requirements and that adequate documentation is maintained to document compliance.

Other Compliance Finding

The City was not in compliance with the Texas Public Investment Act because the 4th quarter investment report prepared by Meeder Investment Management contained a material error and was overstated.

We recommend the City implements procedures to review the investment reports provided by the third party and reconcile them to the general ledger.

Other Comments

Bank and Investment Reconciliation

The City has not assigned anyone to review the bank reconciliations each month. The bank and investment reconciliations should be reviewed and approved by someone other than the preparer.

We recommend the City develop policies and procedures to require bank and investment reconciliations be reviewed by someone independent of the preparer. The reviewer should validate all the reconciling items to supporting documents and investigate any unusual or unknown items as well as ensure the reconciliations agree to the general ledger cash and investment balances in the funds.

Internal Controls, Segregation of Duties and Oversight

Permits Department

During our review of internal controls, we identified risks related to cash handling in the permits department. There was no secure location for the cash box overnight as well as the cash box key. The cash box was accessible to anyone. In addition, there were no consistent cash reconciliation procedures. The cash box and key should be kept in a secure location.

We recommend that the City adopt and implement cash handling procedures across all departments so that all cash assets are safeguarded. Cash access should be limited, cash should be securely stored, and separation of duties should require that multiple people be involved in every transaction. One person should collect the cash, another should reconcile the cash and another should deposit the funds. In addition, a designated employee should be responsible for cash at any given time. There should be procedures so that when responsibility changes hands, employees document the amount of cash, the date and signatures of both parties. Thorough records should be maintained for all cash dispersed or received so that each transaction can be reconciled.

Municipal Court

During our review of internal controls, we identified risks related to separation of duties in the municipal court department. All clerks are able to change the amount of a fine or fee within the software. In addition, one employee is tasked with picking up the tickets from the police department, uploading the ticket file from the officers into MCRS and they are also receiving payments and are able to make changes within the software. All clerks are taking payments and reconciling their cash drawers without any documentation.

We recommend that the City review segregation of duties across all departments so that there is separation among employees for approval, accounting/reconciling and asset custody. Segregation of duties is a key concept in placing internal controls over the City's assets and serves two purposes: it ensures that there is oversight and review to catch errors and it helps to prevent fraud or theft. No one person should be allowed to initiate a transaction, approve a transaction, record a transaction, reconcile balances, handle assets and review reports.

Utility Billing

During our review of internal controls, we identified risks related to separation of duties in the utility billing department. All department employees can make changes to the accounts receivable master file. They can add and edit customers and balances but are not able to delete customers. In addition, we noted inadequate segregation of duties in that one employee can write-off accounts with no review or approval, as well as can collect payments and post receipts to the customer ledger.

We recommend that the City review segregation of duties across all departments so that there is separation among employees for approval, accounting/reconciling and asset custody. Segregation of duties is a key concept in placing internal controls over the City's assets and serves two purposes: it ensures that there is oversight and review to catch errors and it helps to prevent fraud or theft. No one person should be allowed to initiate a transaction, approve a transaction, record a transaction, reconcile balances, handle assets and review reports.

Accounts Payable and Purchasing Department

During our review of internal controls, we identified risks related to separation of duties in the A/P and purchasing functions of the finance department. A review of the vendor master file is done at lease annually; however, is it reviewed by individuals that have the ability to edit the vendor files. In addition, an individual employee is able to edit the vendor master list, process A/P and print checks. Lastly, the check run reconciliation is not being reviewed.

We recommend that the City review segregation of duties across all departments so that there is separation among employees for approval, accounting/reconciling and asset custody. Segregation of duties is a key concept in placing internal controls over the City's assets and serves two purposes: it ensures that there is oversight and review to catch errors and it helps to prevent fraud or theft. No one person should be allowed to initiate a transaction, approve a transaction, record a transaction, reconcile balances, handle assets and review reports.

This communication is intended solely for the information and use of management, City Council, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

ABIP, PC

San Antonio, Texas
July 23, 2024

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2023

CITY OF INGLESIDE, TEXAS

City Manager
Brenton B. Lewis

Prepared By: Department of Finance

Caron S. Vela – Director of Finance
Priscilla Solis – Assistant Director of Finance

City Of Ingleside

CITY OF INGLESIDE, TEXAS

TABLE OF CONTENTS

September 30, 2023

	PAGE
INTRODUCTORY SECTION	
Letter of Transmittal	i-viii
Principal Officials	ix
Organizational Chart	x
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Management's Discussion and Analysis (unaudited)	5-13
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	16-17
Statement of Activities	18-19
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	20-21
Reconciliation of Balance Sheet - Governmental Funds to the Statement of Net Position	22
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	24-25
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	26
Proprietary Fund:	
Statement of Net Position	27-28
Statement of Revenues, Expenses, and Changes in Fund Net Position	29
Statement of Cash Flows	30-31
Notes to Financial Statements	35-62

CITY OF INGLESIDE, TEXAS

TABLE OF CONTENTS

September 30, 2023

	PAGE
FINANCIAL SECTION (CONTINUED)	
Required Supplementary Information (unaudited):	
Comparative Balance Sheets – General Fund	65
Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund - Budget (GAAP Basis) and Actual	66-68
Comparative Balance Sheets – Grant Fund	69
Statement of Revenues, Expenses, and Changes in Fund Net Position - Budget (GAAP Basis) and Actual – Grant Fund	70
Schedule of Changes in the Net Pension Liability and Texas Municipal Retirement System Related Ratios	72-73
Schedule of Contributions - Pension	74-75
Schedule of Changes in the OPEB Liability and Texas Municipal Retirement System Related Ratios	76
Other Supplementary Information:	
Comparative Balance Sheets – Capital Project Fund	79
Statement of Revenues, Expenditures, and Changes in Fund Balance - Capital Project Fund	80
Comparative Balance Sheets – Debt Service Fund	81
Statement of Revenues, Expenditures, and Changes in Fund Balance - Debt Service Fund	82
Combining Balance Sheet – Nonmajor Funds	83
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual -Nonmajor Funds	84
Comparative Balance Sheets – Ingleside Development Corporation Fund	85
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance - Ingleside Development Corporation Fund	86
Combining Balance Sheet - Nonmajor Special Revenue Funds	88-89
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Special Revenue Funds	90-91
Comparative Statements of Net Position – Proprietary Funds – Utility Funds	92-93

CITY OF INGLESIDE, TEXAS

TABLE OF CONTENTS

September 30, 2023

	TABLE	PAGE
FINANCIAL SECTION (CONTINUED)		
Other Supplementary Information (continued):		
Schedule of Operating Revenues and Expenses – By Fund – Utility Fund		94
Capital Assets used in the Operation of Governmental Funds – Schedule of Changes by Function and Activity		95
STATISTICAL SECTION (UNAUDITED):	TABLE	
Government-Wide Expenses by Function	1	98-99
Government-Wide Revenues	2	100
General Governmental Expenditures by Function	3	101
General Governmental Revenues by Source	4	102
Assessed Valuations, Tax Levies, and Tax Rate Distributions	5	103
Assessed and Estimated Market Values of Taxable Property	6	104
Schedule of Taxes Levied, Collected and Receivable	7	105
Ratio of Net General Bonded Debt to Assessed Value and Net Debt Per Capita	8	106
Property Tax Rates – All Direct and Overlapping Governments	9	107
Computation of Legal Debt Margin	10	108
Computation of Direct and Overlapping Debt	11	109
Ratio of Annual Debt Service Expenditures for all Long-Term Debt to General Governmental Expenditures of all General, Special Revenue and Debt Service Funds	12	110
Revenue Bond Coverage – Water and Sewer Bonds	13	111
Demographic Statistics	14	112
Principal Taxpayers	15	113
Insurance and Bond Coverage	16	114
Miscellaneous Statistical Data	17	115
Water Purchases and Sales	18	116
Number of Active Accounts at Close of Year	19	117
COMPLIANCE SECTION:		
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*		121-122
Independent Accountant's Report on Compliance for the U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement		123-125
Schedule of Expenditures of Federal and State Awards		127
Notes to the Schedule of Expenditures of Federal and State Awards		128
Schedule of Findings and Questioned Costs		129-137
Summary Schedule of Prior Year Audit Findings		138

City Of Ingleside

INTRODUCTORY SECTION

City Of Ingleside

2671 San Angelo · Ingleside, Texas 78362 · 361-776-2517

July 23, 2024

To the Honorable Mayor, Members of City Council,
and City Management
City of Ingleside, Texas

This report represents the Annual Financial Report for the City of Ingleside, Texas for the fiscal year ended September 30, 2023.

This report is published to provide the City Council, City Staff, our citizens, our bondholders and other interested parties with detailed information concerning the financial condition and activities of the City government. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City Management.

To the best of our knowledge and belief, the enclosed data is accurate in all material respects, and is organized in a manner designed to fairly present the financial position and results of operations of the City as measured by the financial activity of its various funds. We also believe that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included.

The City Staff is pleased to submit the Annual Comprehensive Financial Report for the City of Ingleside, Texas, for the fiscal year ended September 30, 2023.

THE REPORT

This report is presented in three sections: Introductory, Financial and Statistical. The Introductory Section includes this transmittal letter, a listing of the City officials, and an organizational chart. The Financial Section includes a Management Discussion and Analysis (MD&A), basic financial statements and combining and individual fund statements and schedules, as well as the Independent Auditor's Report on the basic financial statements. This letter of transmittal is designed to complement and should be read in conjunction with the MD&A. The City of Ingleside's MD&A can be found immediately following the report of the independent auditors. The Statistical Section includes financial and demographic information, usually presented on a multi-year basis that is relevant to a financial statement reader.

The City of Ingleside's financial statements have been audited by ABIP, PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Ingleside for the fiscal year ending September 30, 2023 are free of material misstatement. The independent audit involves examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent auditor concluded, based upon the audit, that there was a reasonable basis for the fiscal year ending September 30, 2023 financial statements to be considered to be fairly presented in conformity with generally accepted accounting principles for governments as prescribed by the Governmental Accounting Standards Board and other professional promulgations, as applicable.

CITY PROFILE

Location

The City of Ingleside is the second largest city in population in San Patricio County. Located on the eastern tip of San Patricio County, Ingleside is 18 miles from Corpus Christi, about 150 miles south of San Antonio, and 225 miles southwest of Houston. The City encompasses approximately 16.0 square miles of land within the City's corporate boundary. Ingleside is about 40% developed.

The City of Ingleside, Texas (the "City") was incorporated on June 18, 1951, under the provisions of the laws for the State of Texas. The City operates under a charter with a Council-Manager type of government where the Mayor and six Council members are elected on a rotating schedule. Members are elected under a place format. The City Council and Mayor are responsible for enacting ordinances, resolutions, and regulations governing the City, appointing members of various statutory and advisory boards, the City Manager is responsible for enforcement of laws and ordinances and appoints and supervises the heads of departments of the City organization.

Services Provided

Services provided by the City, under the general governmental functions, include police and fire protection, street maintenance, library services, public improvements, planning and zoning, engineering, traffic control, parks operation and maintenance, code enforcement, and general and administrative services. A private firm provides solid waste collection and disposal services under a contract with the City. In addition, water and sewer services are provided under and Enterprise Fund concept, with user charges set by the City Council to ensure adequate coverage of operating expenses, payments on outstanding debt and reserves.

The Ingleside Development Corporation (IDC) is considered to be a blended component unit of the City. A seven-member board of directors, of which four may be active council members, governs this legally separate entity. The function of the IDC is to oversee the appropriations of funds collected under the special sales tax for economic development, including the payment of debt service for the projects approved by the voters for the purpose. The operational and capital budget must be approved by the City Council.

Accounting System and Budgetary Control

The City's accounting records for governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable, expenditures being recorded when the services or goods are received, and the liabilities are incurred. Accounting records for the City's utilities and other proprietary activities are maintained on the accrual basis. In developing and maintaining the City's accounting system, consideration is given to the adequacy of the internal control structure. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. We believe that the City's current internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The City Charter provides that on or before the first Council meeting in August, the City Manager submits to the City Council a proposed budget and budget message to the City Council for the fiscal year commencing the following October 1. The budget message is the responsibility of the City Manager. The City Council shall review the proposed budget and make any appropriate changes prior to publishing the final budget. The budget is legally enacted through passage of an ordinance on or before September 20th.

The City Manager is authorized to transfer budgeted amounts within a department; however, any revisions that alter the total expenditures of a department must be approved by the City Council. The City Manager has been authorized, by ordinance and by adoption by the City Council, to expend limited amounts which are included within the budget. During the year, expenditures over $25,000 (as per charter section 2.200-e) required authorization by the City Council.

Budgetary control has been established at the individual fund level. Financial reports are produced showing budget and actual expenditures by line item for the current month and year-to-date and are distributed monthly to City department supervisors as well as to others upon request.

Individual line items are reviewed and analyzed for budgetary compliance. Personnel expenditures are monitored and controlled at a position level and capital expenditures are monitored and controlled item by item.

The City Council adopted certain financial goals for the City to create a better financial foundation and improve the City's bond rating. These goals are basically to accumulate 25% of the City's annual general and utility operating expenditures in reserve and to re-establish the City's Utility Bond Reserves. The bond reserves were re-established within a year of the adoption of these goals. The City's steady and deliberate progress towards these goals has resulted in four consecutive upgrades of the City's bond ratings as published by Standard & Poor, S&P. S&P Global Ratings assigned its 'AA-' rating to the City in 2021. In 2020, the City issued the Series 2020 in the amount of $6,510,000 with an interest rate of 2% to 5% and the City also issues Series 2020 Combination Tax and Subordinate Lien Revenue Certificates of Obligation in the amount of $2,795,000 with interest rates ranging from 0.070% to .530%. On October 13, 2021, the City obtained Series 2021 in the amount of $6,175,000, with interest rates of 2.00% with a premium of $454,543. On August 1, 2023, the City issued 2023 Combination Tax and Subordinate Lien Revenue Certificates of Obligation in the amount of $19,205,000 with interest rates ranging from 1.01% to 1.74%.

As of September 30, 2023, the General Fund balance was $14,539,994, an increase of $4,987,132, along with a prior period adjustment of ($597,700) in fund balance and the Utility Funds net position was $23,090,126.

ECONOMIC OUTLOOK AND FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Regional Economy

San Patricio County is located at the center of the Corpus Christi Bay Area on the Gulf of Mexico. Linked to Corpus Christi by the Harbor Bridge, the County is part of a three county MSA, which celebrates being the industrial area in the nation that has clean air, healthy bays and estuaries and sufficient water supplies. Coupled with abundant land and a young workforce, San Patricio is poised to be the center of growth in the region. Rail and interstate highway connectivity also link San Patricio County to Mexican and U.S. markets.

As a bedroom community to the larger City of Corpus Christi, which is to our south, our economic development is largely dependent on the growth of our industrial partners. Housing starts have increased. Ingleside's housing remains affordable and in most cases is close to 10% less than a comparable property in neighboring metropolitan Corpus Christi.

The following facts reflects upon Ingleside's economic condition and outlook:

- Ingleside is the second largest city in San Patricio County, with ample space for additional growth.
- Home construction continues at a healthy pace.
- Ingleside and its adjacent lands continue to serve as plant locations for some of the nation's largest corporations:
    - Enbridge Ingleside Oil Terminal
    - Kiewit Offshore Services
    - Flint Hills Natural Resources
    - Signet Maritime
    - Air Liquide America LP
    - Subsea 7
    - Chevron USA
    - Occidental Chemical Corp
    - Midstream Texas
    - Chemours
    - Cheniere
- Total taxable value for all residential and commercial property in the City of Ingleside exceeded $1.828 million for fiscal year 2023, an increase of 18% from fiscal year 2022 of $1.547 million.
- Total sales tax collections have increased by 40% over the prior fiscal year, higher than most Texas cities. The overall industrial activity of the area is a major factor.

Ingleside's median household effective buying income of $73,191 as of 2022 which is comparable to $74,640 for Texas and nationally is $67,521.

Current Economic Outlook and New Developments

Ingleside's general economy has been stable and is poised for significant growth. City management took quick and appropriate action in recent years to deal with the economic threats posed by the closure of Naval Station Ingleside and has gone through that difficult period with a strong financial position. In addition, the City has and continues to make improvements to infrastructure to prepare for the industrial growth now occurring.

Recent Developments

Ingleside, Texas, with its prime location on the La Quinta Ship Channel of the Port of Corpus Christi, is home to many large industries.

The Enbridge ingleside Energy Center is the largest crude oil storage and export terminal by volume in the United States. The Enbridge Ingleside Energy Center (EIEC) terminal is strategically located in Ingleside with access to marine waterfront, a gateway to international shipping lanes, and a pipeline connectivity, making it a cost-advantaged location for storing and exporting crude oil.

Enbridge Ingleside Energy Center's Phase VII tank expansion includes the construction of five additional tanks at the existing facility and will expand the storage capacity at the terminal. This expansion will bring the storage capacity to 20.1 million barrels of crude oil. EIEC recently celebrated loading over 500 Very Large Crude Carriers (VLCCs). The Ingleside terminal is the only facility in the Port of Corpus Christi allowed to load vessels to 52'. EIEC has three deep water vessel berths (docks) capable of loading VLSSs up to 1.5 MMbbl, and fully loading Suezmax vessels.

Kiewit Offshore Services serves as a major employer in the industrial sector in Ingleside. Projects fabricated in Ingleside are destined for all parts of the world. Kiewit was selected as the general contractor to fabricate a first-of-its-kind offshore liquefied natural gas (LNG) facility, which included liquefaction, utility and gas treatment modules, as well as the conversion of three decommissioned jack-up drill rigs. The new LNG facility is capable of treating and producing 1.4 million tons per annum of LNG, storing it in an adjacent floating storage unit and ultimately exporting it to market. The facility will operate in an offshore Mexico site.

New Housing Developments

In November 2019, JMJ Development started the process of constructing an eight-building apartment complex consisting of 192 units, with an estimated value of $21,796,704. The Parc of Ingleside Apartments have been completed. During the prior fiscal year, the nation was hit with a pandemic – COVID 19. This deadly virus virtually shut down the nation, economies worldwide are recovering with the vaccination process ongoing.

In July 2020, Watermark Construction started submitting plans for Pioneer Crossing, building permits were issued December 2020 for 7 apartment buildings with 84 units.

In February 2021, Brownstone Construction, Ltd. started submitting plans for Ingleside Village, building permits were issued March 2021 for 6 apartment buildings with 128 units.

In May 2019, Dagger Island Partners and JJ Fox Construction started the process of developing Cape Bay Subdivision, site development was started December 2021. A total of 84 single family residential lots were platted in Phase I and anticipate home construction to begin in 2025. An additional 200 +/- residential single family lots will be developed in future phases of the project.

In February 2021, Long Build started the process of developing Hidden Valley Subdivision (58 single family residential lots), site development was started July 2021 and was completed late 2022. Construction of new homes began in January 2023 with a total of nine new home permits issued to date.

Cash Management

The City awards its depository contract through official bidding procedures for a three-year period with an option to extend the contract for two additional one-year periods. The current depository contract is with Frost National Bank. The remaining idle cash is invested by City officials in various investments when the interest yields on various government short term securities are better than those available in money market type accounts. The total amount of investment earnings across funds in 2023 was $2,340,334, in 2022 investment earnings were $341,582, compared to 2021 which was $79,133.

It is the City's policy that all demand deposits and time deposits be secured by pledged collateral with a market value equal to no less than 100% of the deposits less an amount insured by the FDIC. Evidence of the pledged collateral is periodically obtained from a third-party financial institution. Collateral is reviewed to assure the market value of the securities pledged equals or exceeds the related bank balances. All collateral is subject to inspection and audit by the City's independent auditors.

Risk Management

The City of Ingleside risk management program has been implemented in order to minimize or eliminate any harm to the financial position of the City, any physical injury to employees or potential destruction of property by providing proper insurance coverage, safety training and safety assessment. Insurance coverage at a minimum includes:

- Works Compensation
- General Liability
- Law Enforcement Liability
- Public Official Errors and Omissions
- Automobile and Physical Damage
- Windstorm Damage

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TRMS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

In the prior fiscal years, the City implemented the following new standards:

GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* ("GASB 75"), changes the focus of accounting of postemployment benefits other than pensions from how much it costs to adequately fund the benefits over time to a point-in-time liability that is reflected on the employer's financial statements for any actuarially unfunded portion of benefits earned to date. Implementation of GASB 75 is reflected in the disclosure notes.

Plan Description

The City of Ingleside, Texas, participates as one of 930+ plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees.

Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. All eligible employees of the City are required to participate in TMRS.

Benefits Provided

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a partial lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

TMRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information (RSI) for TMRS; the report also provides detailed explanations of the contributions, benefits and actuarial methods and assumptions used by the system. This report may be obtained by writing to TMRS, Post Office Box 149153, Austin, Texas 78714-9153 or by calling 800-924-8677; in addition, the report is available on TMRS' website at www.TMRS.com.

Benefits Provided (continued)

Employees covered by benefit terms:

At the December 31, 2022 and 2021 valuation and measurement dates, the following employees were covered by the benefit terms:

	2022	2021
Inactive employees or beneficiaries currently receiving benefits	58	57
Inactive employees entitled to but not yet receiving benefits	104	93
Active employees	98	96
Total	260	246

Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the Fiduciary Net Position and related additions to/deductions from have been determined on the same basis as they are reported in the OPEB Trust Fund. For this purpose, plan contributions are recognized in the period that compensation is reported for the retiree, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the entry age normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Ingleside, Texas, were required to contribute 5% of their annual gross earnings during the fiscal year. The contribution rates for the City of Ingleside, Texas, were 7.62%, 7.81%, and 8.34% (includes the supplemental death benefit range of .14 to .32) in fiscal years 2021, 2022, and 2023, respectively. The City's contributions to TMRS for the year ended September 30, 2023 were $448,119, in September 30, 2022 were $386,033, in September 30, 2021 were $383,248, and were equal to the required contributions. In the post audit period, the City also increased its contribution to the pension plan for employees and the employer as well. Those adjusted costs will be addressed in future budgets.

Employee Health Plan

The City of Ingleside provides health insurance benefits to qualifying employees and their dependents through the Texas Municipal League Intergovernmental Employee Benefits Pool (the Pool). The Pool provides a full menu of cost-effective health related coverage to employees of political subdivisions throughout the State of Texas.

OTHER INFORMATION

Acknowledgments

The City of Ingleside is blessed to have a workforce of hardworking and dedicated employees who take pride in their service to the citizens, taxpayers, and business partners. Their dedication and hard work are to be commended and are appreciated.

The members of the City Council, and Citizens, are to be thanked for their active participation and support in the operations of the City. Working together, the community has worked through difficult times, made progress to prepare for the future and is ready to fully capitalize on the economic growth that will come with the industrial advances on the north side of Corpus Christi Bay. The people of Ingleside can be proud of the accomplishments achieved through the democratic process and active engagement of the entire community.

City Manager

Director of Finance

CITY OF INGLESIDE, TEXAS

PRINCIPAL OFFICIALS

September 30, 2023

ELECTED OFFICIALS

Pedro Oscar Adame	Mayor
Julio Salinas	Council Member Place 1
David Pruitt	Council Member Place 2
Stewart Wilson	Council Member Place 3
Tracy Long	Mayor Pro-Tem – Council Member Place 4
Steve Diehl	Council Member Place 5
John Salinas	Council Member Place 6

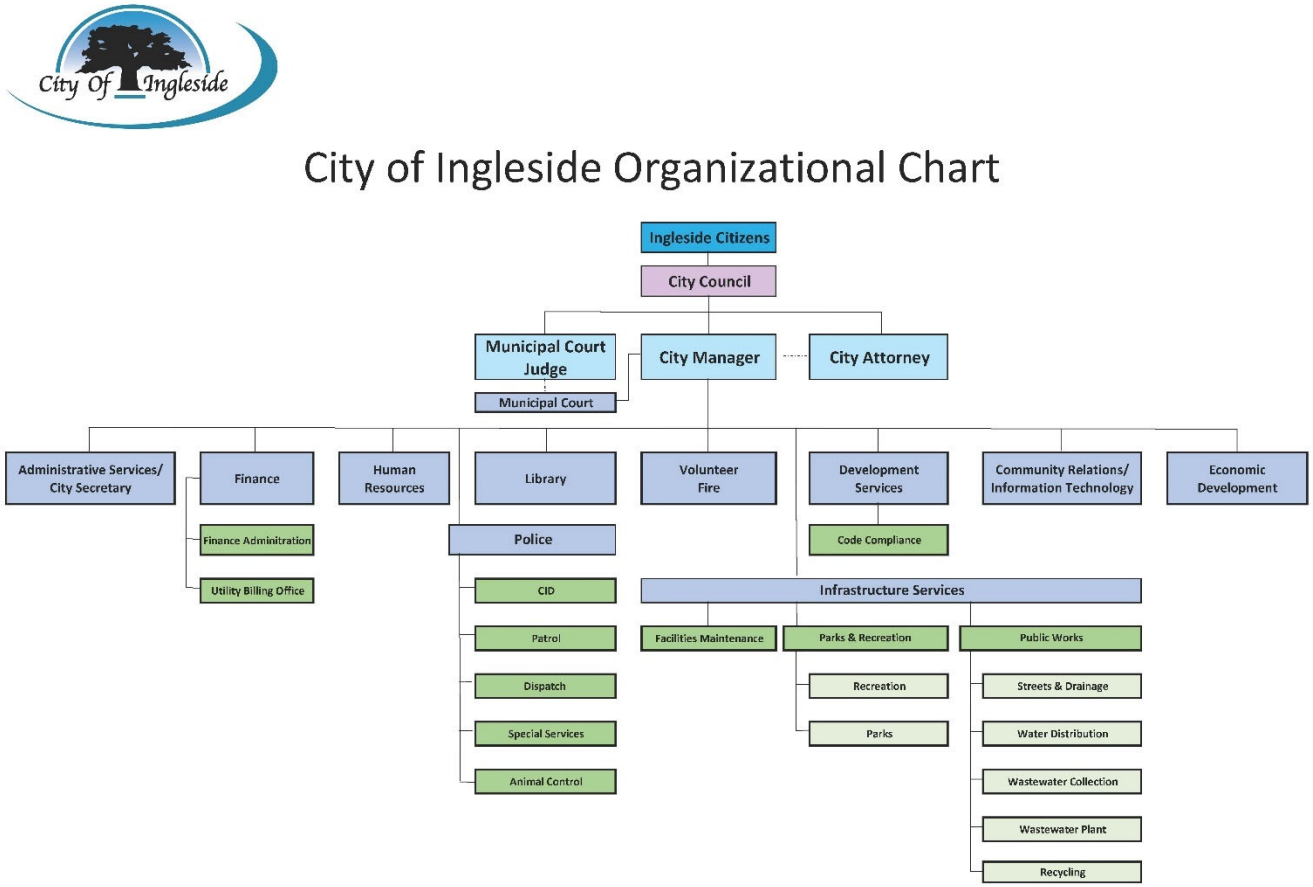
APPOINTED OFFICIALS AND DEPARTMENT HEADS

Brenton B. Lewis	City Manager
Caron S. Vela	Director of Finance
Tammy Burr	Chief of Police
Thomas Miller	Chief of Volunteer Fire Department
Gary Paredez	Director of Infrastructure Services
Belinda Casanova	Director of Library Services
Ruby Beaven	Director of Administrative Services / City Secretary
Leticia Mejia	Director of Human Resources
Jodi Carr	Director of Economic Development
Valarie Glover	Municipal Court Judge
Michael E. Morris	City Attorney

CITY OF INGLESIDE, TEXAS

ORGANIZATIONAL CHART

September 30, 2023



FINANCIAL SECTION

City Of Ingleside

abip
CPAs | ADVISORS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Ingleside, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ingleside, Texas (the "City") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, and the Texas Municipal Retirement System Net Pension Liability and Other Postemployment Benefits Liability required schedules as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Titel 2 U.S. *Code for Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2024, on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.

ABIP, PC

San Antonio, Texas
July 23, 2024

City Of Ingleside

CITY OF INGLESIDE, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

This discussion and analysis of the City of Ingleside's financial performance is intended to provide an overview and analysis of the City's financial activities for the fiscal year ended September 30, 2023. The transmittal letter and the accompanying basic financial statements should be considered in conjunction with this discussion and analysis

FINANCIAL HIGHLIGHTS

- Property tax revenue was $9,784,284 and decreased by 6% from last year even though there was an increase in total taxable property values in the City. The decrease was due to an adjustment of $1,294,148 to record a contingency for disputed crude oil inventory property taxes.

- Investments of the City are governed by the Public Funds Investment Act and are limited to interest-earning bank accounts, mutual funds, obligations of the United States government, statewide investment pools and certificates of deposit. Investment earnings for the year ended September 30, 2023 was $2,340,334 as compared to $341,582 for the year ended September 30, 2022. This increase was the result of increasing interest rates.

- The City's change in net position, which includes all activity types, increased this year by $8,362,373.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis serves as an introduction to the City of Ingleside's basic financial statements. The City of Ingleside's basic financial statements are comprised of three components: government-wide financial statements, fund financial statements and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City of Ingleside's finances, in a manner similar to a private-sector business. These statements include all assets and liabilities on an accrual basis of accounting. All current year revenues and expenses are taken into account regardless of when the cash is received or paid.

The statement of net position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements should distinguish functions of the City that are principally supported by the City's taxing units and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

In the statement of net position and the statement of activities, the City is divided into two kinds of activities:

- Governmental activities – most of the City's basic services are reported here, including the police, fire, library, building and inspections, sanitation, code enforcement, parks and recreation and general administration. Property taxes, sales taxes and franchise fees finance most of these activities.

- Business-type activities – the City charges a fee to customers to help it cover all or most of the cost of certain services it provides. The City's water and sewer system are reported here.

Fund Financial Statements

Traditional users of government financial statements will find the fund financial statement presentation more familiar. Fund financial statements provide more information about the City's most significant funds – not the City as a whole.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements All of the funds of the City can be divided into two categories:

- Governmental funds – the majority of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method identified as the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted into cash. The governmental fund statements provided a detailed short-term view of the City's general governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs.

  By comparing information presented for governmental activities in the government-wide statements, readers may better understand the long-term effect of the government's near term operating decisions. The relationships or differences between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds are detailed in a reconciliation following the fund financial statement.

  The City of Ingleside Development Corporation was formed to promote economic development within the City and to administer the distribution of the proceeds of any developmental bonds issued and certain development sales taxes received on behalf of the City. Due to the financial interdependency of the Corporation, it is a blended component unit reported as a special revenue fund.

- Proprietary funds – the City charges customers for the services it provides. These services are generally reported in the proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities. In fact, the City's enterprise funds (a component of proprietary funds) are identical to the business-type activities that are reported in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning the City's progress in funding its obligation to provide pension benefits to the employees and a budgetary comparative information for the general fund.

GOVERNMENT-WIDE FINANCIAL STATEMENT ANALYSIS

As noted earlier, net position may serve as a useful indicator of a government's financial position over time. In the City's case, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $75,299,610 at September 30, 2023. Of this amount, $21,941,148 or approximately 29% represents unassigned net position available to the City for operations.

The City's capital assets represent investments in land, buildings and improvements, furniture, equipment, infrastructure, utility system and construction in progress. Approximately 37% of total assets represent capital assets. The City uses these capital assets to provide services to the taxing units and the citizens and property owners of Ingleside; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Further, at year end, the City ended with $54,341,463 or approximately 43% of total assets, in unrestricted cash and cash equivalents and investments, which represent adequate liquidity compared to total assets of $125,722,822. Long-term liabilities amounted to $39,840,000, which represents net pension liability, other postemployment benefits liability, certificates of obligations, tax notes, general obligations, premiums on bonds and amounts accrued for compensated absences.

TABLE 1
STATEMENT OF NET POSITION
SEPTEMBER 30,

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	$ 49,023,477	$ 47,043,980	$ 29,970,698	$ 11,050,525	$ 78,994,175	$ 58,094,505
Capital assets	29,728,157	27,279,858	17,000,490	12,255,322	46,728,647	39,535,180
Total assets	78,751,634	74,323,838	46,971,188	23,305,847	125,722,822	97,629,685
Deferred outflows of resources:						
Deferred outflows - pensions	1,128,724	217,332	199,186	64,917	1,327,910	282,249
Deferred outflows - OPEB	36,457	57,106	6,430	17,057	42,887	74,163
Total deferred outflows of resources	1,165,181	274,438	205,616	81,974	1,370,797	356,412
Long-term liabilities	17,980,000	19,732,818	21,860,000	2,730,517	39,840,000	22,463,335
Other liabilities	8,676,487	5,171,876	2,098,881	480,180	10,775,368	5,652,056
Pension liability	365,832	-	64,559	-	430,391	-
OPEB liability	190,016	-	33,532	-	223,548	-
Total liabilities	27,212,335	24,904,694	24,056,972	3,210,697	51,269,307	28,115,391
Deferred inflows of resources:						
Deferred bond premium	326,663	351,596	-	-	326,663	351,596
Deferred amounts related - Pensions	38,333	386,903	6,765	17,839	45,098	404,742
Deferred amounts related - OPEB	130,000	59,724	22,941	11,692	152,941	71,416
Total deferred outflows of resources	494,996	798,223	29,706	29,531	524,702	827,754
Net position:						
Invested in capital assets	11,748,157	7,606,732	11,536,582	9,385,321	23,284,739	16,992,053
Restricted	23,648,649	32,026,699	6,425,074	6,732,334	30,073,723	38,759,033
Unrestricted	16,812,678	9,261,928	5,128,470	4,029,938	21,941,148	13,291,866
Total net position	$ 52,209,484	$ 48,895,359	$ 23,090,126	$ 20,147,593	$ 75,299,610	$ 69,042,952

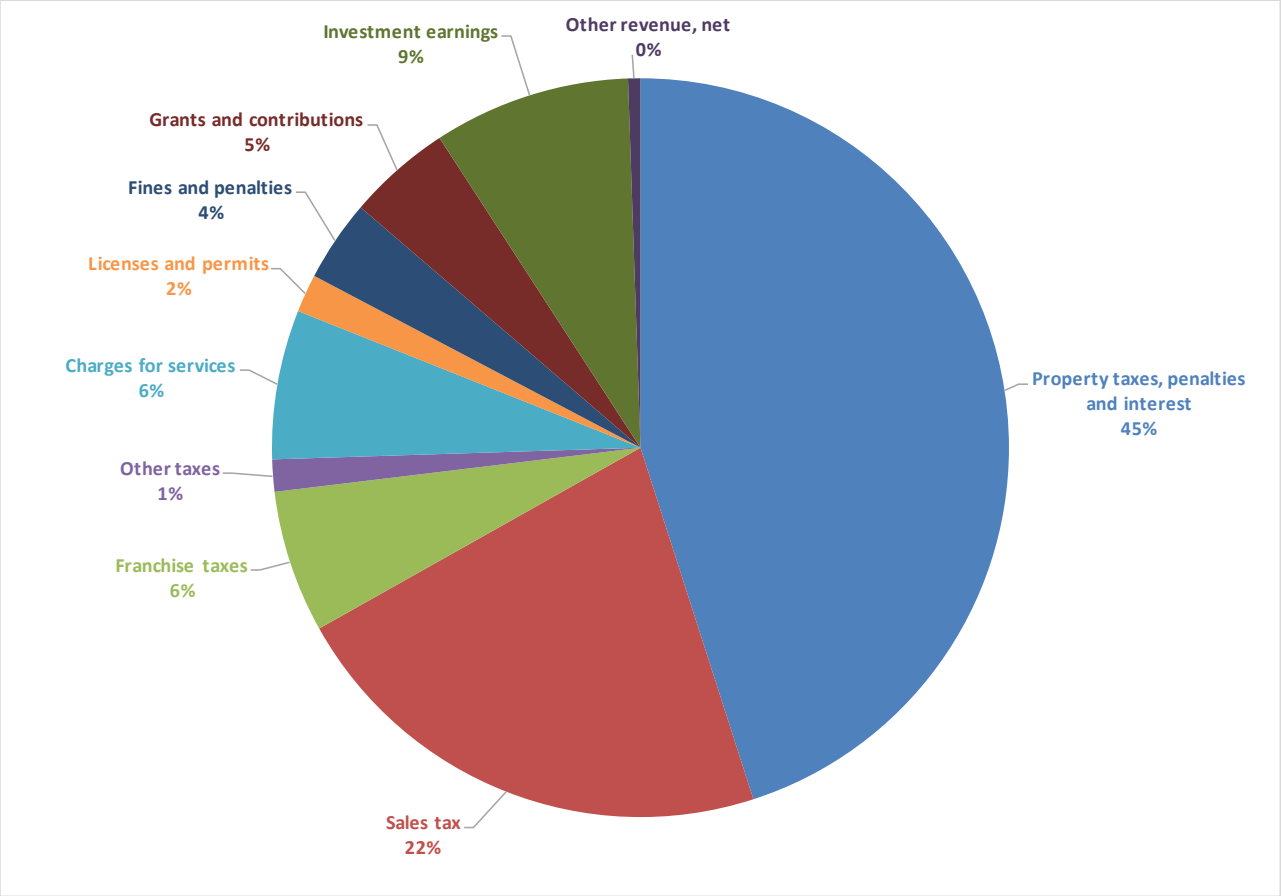
At September 30, 2023, the governmental activities ended with an overall increase in net position of $6,244,158. Property taxes account for approximately 45% of governmental activities revenues and have decreased in the current year due to an adjustment to set up a contingency for disputed crude oil inventory taxes.

The net position in the business-type activities increased by $2,118,215 with an $849,482 transfer from governmental funds. The net position provides for the operation and maintenance of the City's water distribution and sanitary sewer systems and for the provision of water and sewer services to its customers.

TABLE 2
CHANGES IN NET POSITION
SEPTEMBER 30,

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Property taxes, penalties and interest	$ 9,784,284	$ 10,452,592	$ -	$ -	$ 9,784,284	$ 10,452,592
Sales tax	4,739,930	3,388,923	-	-	4,739,930	3,388,923
Franchise taxes	1,354,517	1,148,677	-	-	1,354,517	1,148,677
Other taxes	304,301	21,174	-	-	304,301	21,174
Charges for services	1,419,398	1,287,057	5,705,423	5,330,052	7,124,821	6,617,109
Licenses and permits	363,150	304,042	-	-	363,150	304,042
Fines and penalties	776,702	264,762	-	-	776,702	264,762
Grants and contributions	988,552	492,495	-	26,863	988,552	519,358
Investment earnings	1,877,299	279,382	463,035	62,200	2,340,334	341,582
Other revenue, net	116,275	692,575	36,413	-	152,688	692,575
Total revenues	21,724,408	18,331,679	6,204,871	5,419,115	27,929,279	23,750,794
Expenses:						
General government	4,477,534	4,624,733	-	-	4,477,534	4,624,733
Public safety	4,701,963	2,402,531	-	-	4,701,963	2,402,531
Public works	4,688,127	5,781,113	4,376,220	4,327,449	9,064,347	10,108,562
Cultural and recreational	349,297	1,188,833	-	-	349,297	1,188,833
Economic development	253,667	864,088	-	-	253,667	864,088
Bond interest and fiscal agent fees	523,174	680,870	559,918	10,013	1,083,092	690,883
Total expenses	14,993,762	15,542,168	4,936,138	4,337,462	19,929,900	19,879,630
Increases (decreases) in net position before transfers and special items	6,730,646	2,789,511	1,268,733	1,081,653	7,999,379	3,871,164
Transfers in (out)	(849,482)	1,359,560	849,482	(1,359,560)	-	-
Special extraordinary item	362,994	2,844,311	-	-	362,994	2,844,311
Change in net position	6,244,158	6,993,382	2,118,215	(277,907)	8,362,373	6,715,475
Net position - beginning	48,895,359	41,883,063	20,147,593	19,885,942	69,042,952	61,769,005
Prior period adjustment	(2,930,033)	18,914	824,318	539,558	(2,105,715)	558,472
Net position - beginning (restated)	45,965,326	41,901,977	20,971,911	20,425,500	66,937,237	62,327,477
Net position - ending	$ 52,209,484	$ 48,895,359	$ 23,090,126	$ 20,147,593	$ 75,299,610	$ 69,042,952

Revenues by Source - Governmental Activities



Revenues by Source - Governmental Activities

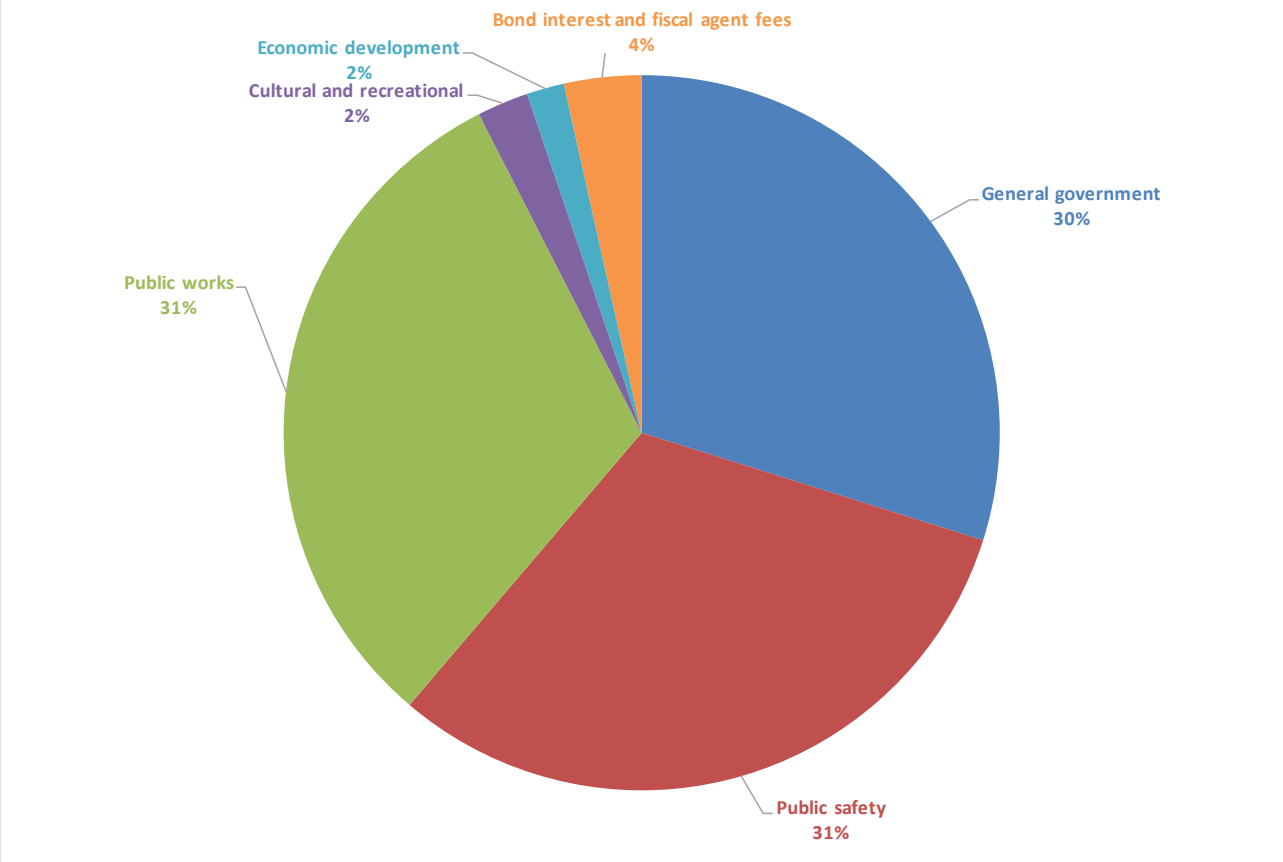


TABLE 3
GOVERNMENTAL ACTIVITIES REVENUES
SEPTEMBER 30,

	2023	2022	Increase (Decrease)	% Change
Taxes	$ 16,183,032	$ 15,011,366	$ 1,171,666	7.81%
Charges for services	1,419,398	1,287,057	132,341	10.28%
Licenses and permits	363,150	304,042	59,108	19.44%
Fines and penalties	776,702	264,762	511,940	193.36%
Grants and contributions	988,552	492,495	496,057	100.72%
Investment earnings	1,877,299	279,382	1,597,917	571.95%
Other revenue	116,275	692,575	(576,300)	-83.21%
Total revenues	$ 21,724,408	$ 18,331,679	$ 3,392,729	820.35%

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

The City reported the general fund, general grants fund, general capital projects fund and debt service fund as major governmental funds. The general fund is the chief operating fund of the City. The primary source of revenue in the general fund consists of property taxes. At the end of the 2023 fiscal year, the unassigned fund balance of the general fund was $11,372,156 compared to $7,322,978 in 2022, an increase of $4,049,178. The increase includes a transfer from other funds of $1,309,028 and was also due to an increase investment revenue during the year. The fund balance reflects a point in time and the effect of the tax cycle.

The City's general grants fund had a decrease in fund balance of $1,900,000 during the fiscal year due to a transfer to the utility capital fund.

The City's general capital projects fund had an increase in fund balance of $2,925,469 during the fiscal year due to a transfer from the Houghton capital projects fund.

The debt service fund had an increase in its fund balance of $367,729 during the fiscal year.

The City's other governmental funds had a decrease in fund balance of $7,136,170 primarily due to transfers to the general capital projects fund. At September 30, 2023, $10,747,578 was restricted for various other governmental activities.

Proprietary Funds

As reported earlier, the primary function of the proprietary funds of the City is the utility operation. Revenues for proprietary funds amounted to $6,204,871, expenses were $4,936,138 and transfers from governmental funds totaled $849,482. This resulted in a $2,118,215 increase in net position. The primary cause of the increase in net position is due to an increase in charges for services as a result of an increase in consumption. After a prior period adjustment of $824,318, net position at year end was $23,090,126.

GENERAL FUND BUDGETARY HIGHLIGHTS

The revision in the budget were amounts to increase tax revenue and special extraordinary items, as well as increases to non-departmental, public safety, and public works expenditures.

Total revenues were over budget by $4,229,180 primarily due to underbudgeted sales tax and investment income. Expenditures were under budget by $2,932,622. The savings in expenditures are across departments and mainly attributable to a decrease in commodities and contractual spending. Significant budgetary variances during the period ended September 30, 2023 included the following:

- Municipal Court expenses were over budget due to an increase in state criminal court fees.

CAPITAL ASSETS

At the end of 2023, the City's investment in capital assets for its governmental and business-type activities was (net of accumulated depreciation) $49,556,776 and $39,150,890, respectively. This investment in capital assets includes land, construction in progress, buildings and improvements, furniture, office equipment, computers, infrastructure and the utility system. Depreciation expense for the year was $1,372,478 and $925,902 for governmental and business-type activities, respectively. For more details on capital assets, refer to the notes to the financial statements.

TABLE 4
CAPITAL ASSETS
SEPTEMBER 30,

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	$ 3,882,592	$ 3,882,592	$ 329,484	$ 329,484	$ 4,212,076	$ 4,212,076
Buildings and improvements	9,345,490	9,054,609	475,079	475,079	9,820,569	9,529,688
Machinery and equipment	9,240,742	9,030,744	328,949	328,949	9,569,691	9,359,693
Furniture and fixtures	2,450,371	2,450,371	-	-	2,450,371	2,450,371
Infrastructure	14,658,277	13,415,493	571,199	-	15,229,476	13,415,493
Vehicles	-	-	1,836,969	1,836,969	1,836,969	1,836,969
Construction in progress	9,979,304	4,318,070	4,762,709	711,103	14,742,013	5,029,173
Water and sewer system	-	-	30,846,501	30,828,822	30,846,501	30,828,822
Lease right-to-use	-	56,706	-	-	-	56,706
Net capital assets	$ 49,556,776	$ 42,208,585	$ 39,150,890	$ 34,510,406	$ 88,707,666	$ 76,718,991

LONG TERM DEBT

TABLE 5
OUTSTANDING LONG-TERM DEBT
SEPTEMBER 30,

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Tax notes	$ 1,745,000	$ 2,390,000	$ -	$ -	$ 1,745,000	$ 2,390,000
General certificates of obligations	16,235,000	17,000,000	-	-	16,235,000	17,000,000
Revenue bonds	-	-	21,860,000	2,870,000	21,860,000	2,870,000
Total long term debt	$ 17,980,000	$ 19,390,000	$ 21,860,000	$ 2,870,000	$ 39,840,000	$ 22,260,000

The above outstanding debt represents long-term debt. The City charter authorizes the City of Ingleside to issue bonds, when authorized by the voters or the City Council, for any purpose for which a city may issue bonds under the Constitution and laws of the State of Texas. The Charter precludes the use of bond proceeds for any other purpose other than that for which the bonds were sold. Additional details about the City's long-term debt can be found in the notes to the financial statements.

ECONOMIC FACTORS

The economy of Ingleside, Texas is very stable because property tax, franchise tax and sales tax revenue make up 77% of the General Fund revenue. Property valuations have steadily increased and sales taxes has also increased.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives from all sources. If you have questions about this report or need additional financial information, contact City Management at the City of Ingleside, Post Office Drawer 400, Ingleside, Texas 78362.

City Of Ingleside

BASIC FINANCIAL STATEMENTS

CITY OF INGLESIDE, TEXAS

STATEMENT OF NET POSITION

September 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	$ 46,664,848	$ 7,676,615	$ 54,341,463
Cash and investments - restricted	-	21,534,149	21,534,149
Receivables (net of allowance)	2,119,150	599,451	2,718,601
Due from other funds	16,098	-	16,098
Inventory	44,515	82,089	126,604
Prepaid insurance	117,590	78,394	195,984
Accrued interest	61,276	-	61,276
Capital assets:			
Land	3,882,592	329,484	4,212,076
Infrastructure and buildings, machinery and equipment	35,694,880	34,058,697	69,753,577
Construction in progress	9,979,304	4,762,709	14,742,013
Accumulated depreciation	(19,828,619)	(22,150,400)	(41,979,019)
Total capital assets	29,728,157	17,000,490	46,728,647
Total assets	78,751,634	46,971,188	125,722,822
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension plan	1,128,724	199,186	1,327,910
Deferred outflows related to pension plan - OPEB	36,457	6,430	42,887
Total deferred outflows of resources	1,165,181	205,616	1,370,797

(continued)

The accompanying notes are an integral part of these financial statements.

CITY OF INGLESIDE, TEXAS

STATEMENT OF NET POSITION

September 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable and other	$ 3,006,908	$ 1,863,364	$ 4,870,272
Due to other funds	16,098	-	16,098
Unearned revenue	2,814,749	209,555	3,024,304
Accrued liabilities	-	2,343	2,343
Tax litigation contingency	2,692,869	-	2,692,869
Compensated absences	145,863	23,619	169,482
Current bonds / loans payable	1,460,000	750,000	2,210,000
Bonds payable - long term	16,520,000	21,110,000	37,630,000
Net pension liability	365,832	64,559	430,391
Net pension liability - OPEB	190,016	33,532	223,548
Total liabilities	27,212,335	24,056,972	51,269,307
DEFERRED INFLOWS OF RESOURCES			
Deferred bond premium	326,663	-	326,663
Deferred inflows related to pensions	38,333	6,765	45,098
Deferred inflows related to pensions - OPEB	130,000	22,941	152,941
Total deferred inflows of resources	494,996	29,706	524,702
NET POSITION			
Invested in capital assets	11,748,157	11,536,582	23,284,739
Assigned - grant fund	2,304,210	-	2,304,210
Committed for:			
Reserve 5% - water/sewer rate increase	-	3,403,494	3,403,494
Resolution 25%	2,745,323	1,081,863	3,827,186
Restricted net position:			
Tourism and economic development	4,286,005	-	4,286,005
Public safety and works	18,067,238	6,425,074	24,492,312
Debt service funds	1,295,406	-	1,295,406
Unassigned net position	11,763,145	643,114	12,406,258
Total net position	$ 52,209,484	$ 23,090,126	$ 75,299,610

The accompanying notes are an integral part of these financial statements.

CITY OF INGLESIDE, TEXAS

STATEMENT OF ACTIVITIES

For the year ended September 30, 2023

Functions and Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Primary government			
Governmental activities:			
General government	$ 4,477,534	$ 149,641	$ 14,774
Public safety	4,701,963	790,805	63,079
Public works	4,688,127	478,952	910,199
Culture and recreation	349,297	-	500
Economic development and assistance	253,667	-	-
Bond interest and fiscal charges	523,174	-	-
Total governmental activities	14,993,762	1,419,398	988,552
Business-type activities:			
Utility fund	4,376,220	5,705,423	-
Total business-type activities	4,376,220	5,705,423	-
Total primary government	$ 19,369,982	$ 7,124,821	$ 988,552

General revenues	
Taxes:	
Property taxes	
Sales taxes	
Franchise taxes	
Other taxes	
Licenses and permits	
Fines and penalties	
Miscellaneous revenue	
Special extraordinary item	
Investment earnings	
Transfers in (out)	
Total general revenues and transfers	
Change in net position	
Net position - beginning	
Prior period adjustment	
Net position - beginning (restated)	
Net position - ending	

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
$ (4,313,119)	$ -	$ (4,313,119)
(3,848,079)	-	(3,848,079)
(3,298,976)	-	(3,298,976)
(348,797)	-	(348,797)
(253,667)	-	(253,667)
(523,174)	(559,918)	(1,083,092)
(12,585,812)	(559,918)	(13,145,730)
-	1,329,203	1,329,203
-	1,329,203	1,329,203
(12,585,812)	769,285	(11,816,527)
9,784,284	-	9,784,284
4,739,930	-	4,739,930
1,354,517	-	1,354,517
304,301	-	304,301
363,150	-	363,150
776,702	-	776,702
116,275	36,413	152,688
362,994	-	362,994
1,877,299	463,035	2,340,334
(849,482)	849,482	-
18,829,970	1,348,930	20,178,900
6,244,158	2,118,215	8,362,373
48,895,359	20,147,593	69,042,952
(2,930,033)	824,318	(2,105,715)
45,965,326	20,971,911	66,937,237
$ 52,209,484	$ 23,090,126	$ 75,299,610

CITY OF INGLESIDE, TEXAS

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2023

	Major Funds		
	General Fund	General Grants Fund	General Capital Projects Fund
ASSETS			
Cash and investments	$ 16,980,974	$ 5,766,346	$ 12,032,554
Receivables and allowances:			
Service fees	171,971	-	-
Other	105	4,161	-
Inventory	44,515	-	-
Due from other governmental agencies:			
Sales tax receivable	561,798	-	-
Grants receivable	-	724,427	-
Ad valorem taxes	369,097	-	-
Allowance for uncollectible taxes	(11,996)	-	-
Prepaid insurance	117,590	-	-
Due from other funds	16,098	-	-
Accrued interest	61,276	-	-
Total assets	$ 18,311,428	$ 6,494,934	$ 12,032,554
LIABILITIES			
Accounts payable	$ 663,716	$ 1,889,329	$ 426,889
Other payables	5,136	-	-
Due to other funds	-	16,098	-
Tax Litigation Contingency	2,692,869	0	-
Unearned revenues	28,621	2,285,297	-
Total liabilities	3,390,342	4,190,724	426,889
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues-property taxes	381,092	-	-
Total deferred inflows of resources	381,092	-	-
FUND BALANCES			
Nonspendable:			
Inventory	44,515	-	-
Prepaid items	117,590	-	-
Committed - resolution 25%	2,745,323	-	-
Assigned - grant fund	-	2,304,210	-
Restricted for:			
Compensated absences	145,863	-	-
Municipal court	114,547	-	-
Public safety and works	-	-	11,605,665
Tourism and economic development	-	-	-
Debt service	-	-	-
Unassigned	11,372,156	-	-
Total fund balances	14,539,994	2,304,210	11,605,665
Total liabilities, deferred inflows of resources, and fund balances	$ 18,311,428	$ 6,494,934	$ 12,032,554

The accompanying notes are an integral part of these financial statements.

Major Funds		
Debt Service Fund	Other Governmental Funds	Total Governmental Funds
$ 1,302,944	$ 10,582,030	$ 46,664,848
-	-	171,971
-	-	4,266
-	-	44,515
-	187,266	749,064
-	-	724,427
115,970	120	485,187
(3,769)	-	(15,765)
-	-	117,590
-	-	16,098
-	-	61,276
$ 1,415,145	$ 10,769,416	$ 49,023,477
$ -	$ 21,838	$ 3,001,772
-	-	5,136
-	-	16,098
-	-	2,692,869
-	-	2,313,918
-	21,838	8,029,793
119,739	-	500,831
119,739	-	500,831
-	-	44,515
-	-	117,590
-	-	2,745,323
-	-	2,304,210
-	-	145,863
-	-	114,547
-	6,461,573	18,067,238
-	4,286,005	4,286,005
1,295,406	-	1,295,406
-	-	11,372,156
1,295,406	10,747,578	40,492,853
$ 1,415,145	$ 10,769,416	$ 49,023,477

CITY OF INGLESIDE, TEXAS

RECONCILIATION OF BALANCE SHEET- GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

September 30, 2023

Total fund balances - total governmental funds	$	40,492,853
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		29,728,157
Other long-term assets (compensated absences) are not available to pay for expenditures current-period therefore, are not reported in the funds.		(145,863)
Long-term liabilities, including bonds and tax notes are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Bonds payable		(17,980,000)
Unamortized bond premium		(326,663)
Net pension liabilities (and related deferred inflows and outflows of resources) do not consume current financial resources and are not reported in the funds.		
Net pension liability		(365,832)
Pension related deferred inflows		(38,333)
Pension related deferred outflows		1,128,724
OPEB liabilities (and related deferred inflows and outflows of resources) do not consume current financial resources and are not reported in the funds.		
OPEB liability		(190,016)
OPEB related deferred inflows		(130,000)
OPEB related deferred outflows		36,457
Total net position of governmental activities	$	52,209,484

The accompanying notes are an integral part of these financial statements.

City Of Ingleside

CITY OF INGLESIDE, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

For the year ended September 30, 2023

	Major Funds		
	General Fund	General Grants Fund	General Capital Projects Fund
REVENUES			
Taxes	$ 12,354,333	$ -	$ -
Licenses and permits	363,150	-	-
Intergovernmental	-	988,552	-
Charges for services	1,419,398	-	-
Fines and penalties	776,702	-	-
Investment income	953,717	-	500,189
Other	116,275	-	-
Total revenues	15,983,575	988,552	500,189
EXPENDITURES			
Current:			
General government	4,387,051	-	71,649
Culture and recreation	1,389,494	-	453,992
Public safety	4,271,025	-	-
Tourism/chamber support	-	-	-
Economic development and assistance	-	-	-
Public works	2,190,105	988,552	4,220,929
Municipal court	-	-	3,818
Parks	-	-	198,323
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	12,237,675	988,552	4,948,711
Excess (deficiency) of revenues over (under) expenditures	3,745,900	-	(4,448,522)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	1,309,028	-	7,386,799
Transfers to other funds	(439,790)	(1,900,000)	(12,808)
Special extraordinary item	362,994	-	-
Total other financing sources (uses)	1,232,232	(1,900,000)	7,373,991
Net change in fund balances	4,978,132	(1,900,000)	2,925,469
Fund balance - beginning	10,159,562	4,270,863	8,892,735
Prior period adjustment	(597,700)	(66,653)	(212,539)
Fund balance - beginning (restated)	9,561,862	4,204,210	8,680,196
Fund balance - ending	$ 14,539,994	$ 2,304,210	$ 11,605,665

The accompanying notes are an integral part of these financial statements.

Major Funds		
Debt Service Fund	Other Governmental Funds	Total Governmental Funds
$ 2,401,110	$ 1,427,587	$ 16,183,030
-	-	363,150
-	-	988,552
-	-	1,419,398
-	-	776,702
126,999	271,463	1,852,368
-	-	116,275
2,528,109	1,699,050	21,699,475
-	-	4,458,700
-	-	1,843,486
-	-	4,271,025
-	183,622	183,622
-	70,045	70,045
-	1,599,901	8,999,487
-	-	3,818
-	16,047	214,370
1,410,000	-	1,410,000
523,174	-	523,174
1,933,174	1,869,615	21,977,727
594,935	(170,565)	(278,252)
-	422,815	9,118,642
(227,106)	(7,388,420)	(9,968,124)
-	-	362,994
(227,106)	(6,965,605)	(486,488)
367,829	(7,136,170)	(764,740)
927,577	17,935,523	42,186,260
-	(51,775)	(928,667)
927,577	17,883,748	41,257,593
$ 1,295,406	$ 10,747,578	$ 40,492,853

CITY OF INGLESIDE, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the year ended September 30, 2023

Net change in fund balances - total governmental funds	$ (764,740)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense ($1,372,478) was more than capital outlay of $7,404,897.	6,032,419
The repayment of the principal of long-term debt consumes the current financials resources of the governmental funds but has no effect on net position.	1,410,000
The repayment of the principal of lease liabiities consumes the current financial resources of governmental funds but has no effect on net position.	6,638
The amortization of bond premiums and losses on refunding do not require the use of current financial resources, and therefore, are not reported in the funds.	24,932
Change in net position liability, other postemployment benefits liability and related deferred inflows and outflows do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(429,185)
Some expenses reported in the statements of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(35,906)
Change in net position - governmental activities	$ 6,244,158

The accompanying notes are an integral part of these financial statements.

CITY OF INGLESIDE, TEXAS

STATEMENT OF NET POSITION –
PROPRIETARY FUND

September 30, 2023

	Business-Type Activities Enterprise Fund Utility Funds
Assets	
Current assets:	
Cash and investments	$ 7,676,615
Receivables and allowances	
Water and wastewater billings	676,064
Assessments	9,449
Other	491
Allowance for uncollectible accounts	(86,553)
Prepaid items	78,394
Inventory	82,089
Total current assets	8,436,549
Non-current assets:	
Restricted assets:	
Cash and cash equivalents:	
Bond projects	21,324,594
Meter deposits	209,555
Total non-current assets	21,534,149
Capital assets:	
Land	329,484
Construction in progress	4,762,709
Buildings	475,079
Infrastructure	571,199
Water system	10,096,719
Sewer system	20,749,783
Vehicles	1,836,969
Furniture and equipment	328,948
Total capital assets	39,150,890
Less accumulated depreciation	(22,150,400)
Net capital assets	17,000,490
Total assets	46,971,188
Deferred outflows of resources	
Deferred pension related outflows	199,186
Deferred OPEB related outflows	6,430
Total deferred outflows of resources	205,616

The accompanying notes are an integral part of these financial statements.

CITY OF INGLESIDE, TEXAS

STATEMENT OF NET POSITION –
PROPRIETARY FUND

September 30, 2023

	Business-Type Activities Enterprise Fund Utility Funds
Liabilities	
Current liabilities:	
Accounts payable	$ 1,863,364
Accrued liabilities	2,343
Compensated absences	23,619
Current portion of revenue bonds payable	750,000
Customer meter deposits	209,555
Total current liabilities	2,848,881
Long-term liabilities:	
Revenue bonds payable	21,110,000
Net pension liability	64,559
Net pension liability - OPEB	33,532
Total long-term liabilities	21,208,091
Total liabilities	24,056,972
Deferred inflows of resources	
Deferred pension related inflows	6,765
Deferred OPEB related inflows	22,941
Total deferred inflows of resources	29,706
Net position	
Net investment in capital assets	11,536,582
Committed for:	
Reserve 5% - water/sewer rate	3,403,494
Resolution 25%	1,081,863
Restricted for:	
Public Works	6,425,074
Unrestricted	643,114
Total net position	$ 23,090,126

The accompanying notes are an integral part of these financial statements.

CITY OF INGLESIDE, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - PROPRIETARY FUND

For the year ended September 30, 2023

	Business-Type Activities Enterprise Fund Utility Funds
Operating revenues	
Water sales	$ 3,322,371
Sewer sales	2,154,220
Water taps	14,466
Sewer taps	15,989
Other fees and charges	198,377
Total operating revenues	5,705,423
Operating expenses	
Personnel costs	1,362,214
Contracted services	109,138
Supplies	107,743
Maintenance	159,893
Other operating expenses	484,713
Water purchased	1,226,618
Depreciation and amortization	925,901
Total operating expenses	4,376,220
Operating income	1,329,203
Nonoperating revenues (expenses)	
Impact fees	36,413
Interest income	463,035
Interest and fiscal charges	(559,918)
Total nonoperating revenues (expenses)	(60,470)
Income before transfers	1,268,733
Transfers in (out)	849,482
Change in net position	2,118,215
Total net position - beginning	20,147,593
Prior period adjustment	824,318
Total net position - beginning (restated)	20,971,911
Total net position - ending	$ 23,090,126

The accompanying notes are an integral part of these financial statements.

CITY OF INGLESIDE, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUND

For the year ended September 30, 2023

	Business-Type Activities Enterprise Fund Utility Fund
Cash flows from operating activities	
Cash received from customers	$ 6,311,854
Cash payments to suppliers for goods and services	(892,046)
Cash payments to employees for services	(1,717,108)
Net cash provided (used) in operating activities	3,702,700
Cash flows from noncapital financing activities:	
Transfers from other funds	849,482
Cash flows from capital and related financing activities	
Proceeds from bond	19,205,000
Principal payment on bonds	(215,000)
Interest and fiscal charges paid	(559,918)
Purchase of capital assets	(4,467,820)
Net cash provided (used) by capital and related financing activities	13,962,262
Cash flows from investing activities	
Investment interest received	463,035
Net cash provided (used) by investing activities	463,035
Net increase (decrease) in cash and investments	18,977,479
Cash and investments at beginning of year	10,233,285
Cash and investments at end of year	$ 29,210,764

The accompanying notes are an integral part of these financial statements.

CITY OF INGLESIDE, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUND

For the year ended September 30, 2023

	Business-Type Activities Enterprise Fund Utility Fund
Reconciliation of net operating income to net cash provided to net cash (used) by operating activities	
Operating income (loss)	$ 1,329,203
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation and amortization	925,901
Change in assets and liabilities:	
(Increase) decrease in accounts receivable	(222,322)
(Increase) decrease in pension asset	371,426
(Increase) decrease in prepaid items	(73,854)
(Increase) decrease in inventory	(17,945)
Increase (decrease) in accounts payable	1,503,596
Increase (decrease) in accrued liabilities	-
Increase (decrease) in pension and OPEB liabilities	22,574
Increase (decrease) in compensated absences	(6,045)
Increase (decrease) in customer deposits	4,435
Net cash provided (used) by operating activities	$ 3,702,700

The accompanying notes are an integral part of these financial statements.

City Of Ingleside

NOTES TO BASIC FINANCIAL STATEMENTS

City Of Ingleside

(1) Summary of significant accounting policies

Reporting entity

The City of Ingleside, Texas, (the "City") was incorporated on June 18, 1951 under the provisions of the laws for the State of Texas. The City operates under a charter with a Council-Manager type of government where the Mayor and six Council members are elected on a rotating schedule. Prior to 2010, members were elected at large, after 2010 members are elected under a place format. The City provides the following services: public safety (police and fire), highways and streets, sanitation, waterworks, cultural and recreation, public improvements, planning and zoning, and general and administrative services. In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. As required by generally accepted accounting principles, these financial statements present the City and its component units, entities for which the City is considered financially accountable. Blended component units, although legally separate entities are, in substance, part of the City operations and so data from these units are combined with data from the City. If applicable, discretely presented units are reported in a separate column in the combined financial statements to emphasize they are legally separate from the City.

Blended component units

The City of Ingleside Development Corporation (the "Corporation") was formed to promote economic development within the City and to administer the distribution of the proceeds of any development bonds issued and certain development sales taxes received on behalf of the City. The City Council appoints a seven-member board of directors of which four may be council members. The operational and capital budget must be approved by the City Council. Due to the financial interdependency of the Corporation, it is a blended component unit reported as a special revenue fund. The Corporation does not issue separate financial statements. Additional financial information can be obtained at City Hall.

Discretely presented component unit

There are no component units which require discrete presentation.

Related and jointly governed organizations

Organizations that are administered by separate boards or commissions provide services within the City. However, the City is not financially accountable for these organizations. Therefore, they are not component units of the City, even if the City Council could appoint a voting majority of the organizations' board. Consequently, financial information for the Coastal Bend Council of Governments and the Ingleside Chamber of Commerce is not included in these financial statements.

The City complies with generally accepted accounting principles (GAAP). The City's reporting entity applies to all relevant Governmental Accounting Standards Board (GASB) pronouncements.

(1) Summary of significant accounting policies (continued)

Government-wide and fund financial statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the activities of the City. The effect of inter-fund activity, within the governmental and business-type activities columns, has been removed from these statements. However, any inter-fund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely on a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement focus, basis of accounting, and financial statement presentation

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Government-wide financial statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the year for which they are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds financial statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available.

The City considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year end. Property and sales taxes, utility franchises, and interest associated with the current fiscal year are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenue items are considered to be measurable and available only when cash is received by the City. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and acquisitions under leases are reported as other financing sources.

(1) Summary of significant accounting policies (continued)

Measurement focus, basis of accounting, and financial statement presentation (continued)

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the utility enterprise fund charges customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When expenditures or expenses for which both restricted and unrestricted resources are available, the City considers restricted funds to have been spent first. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

The City reports the following major governmental funds:

General fund: The general fund is the main operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the general fund.

General grants fund: The general grants fund, a special revenue fund, accounts for federal and state grant funding for allowed expenses.

General capital projects fund: The general capital projects fund accounts for the funding restricted and committed for capital projects of the City.

Debt service fund: The debt service fund accounts for the tax and investment income collected for principal retirement and interest and fiscal charges.

The City has presented the following major proprietary fund:

Utility fund: The utility fund is used to account for the provision of water and sewer services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water and sewer system and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest for water and sewer debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the funds.

(1) Summary of significant accounting policies (continued)

Cash and investments

The City can legally invest in certificates of deposit, obligations of the U.S. Government and its agencies or instrumentalities, state obligations, local government investment pools and certain money market funds. The City has implemented GASB Statement 31, "*Accounting and Financial Reporting for Certain Investments and for External Investment Pools*". As a governmental entity other than an external investment pool, in accordance with GASB 31, the City's investments are stated at fair value, except for money market investments with remaining maturity of one year or less when purchased and nonparticipating interest earning investment contracts.

For purposes of the statement of cash flows, the enterprise funds consider cash on hand, demand deposits, and short-term investments with original maturities of three months or less when purchased to be cash and cash equivalents.

Receivables and payables

Allowance for doubtful accounts: The allowance for doubtful accounts is established as losses are estimated to have occurred through a provision for bad debts charged to earnings. Losses are charged against the allowance when management believes the uncollectibility of a receivable is confirmed. Subsequent recoveries, if any, are credited to the allowance. The allowance for doubtful accounts is evaluated on a regular basis by management and is based on historical experience and specifically identified questionable receivables. The evaluation is inherently subjective, as it requires estimates that may be susceptible to significant revision as more information becomes available.

Property taxes: The City levies its property taxes on October 1 each year based upon the assessed value as of January 1 (the lien date) of that year for all real and personal property located in the City. Taxes are due on October 1 (the statement and levy date) and become delinquent on February 1 of the subsequent year.

Prepaid items

Prepaid balances are for payments made by the City in the current year to provide services occurring in the subsequent fiscal year, and the reserve for prepaid items has been recorded to signify that a portion of fund balance is not available for other subsequent expenditures.

Inventories

Inventories in the proprietary funds are valued at cost, which approximates market, using the first in/first out (FIFO) method. The costs of governmental type inventories are recorded as expenditures when consumed rather than when purchased.

Inter-fund receivables and payables

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

(1) Summary of significant accounting policies (continued)

Transactions between funds

Legally authorized transfers are treated as inter-fund transfers and are included in the results of operations of both governmental and proprietary funds.

Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities column in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their estimated acquisition value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Assets capitalized have an original cost of $5,000 or more and over three (3) years of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

ASSETS	YEARS
Buildings	10 to 50 years
Water and sewer system	20 to 50 years
Infrastructure	20 to 30 years
Machinery and equipment	5 to 10 years
Improvements	10 to 20 years
Vehicles	5 to 10 years

Compensated absences

In proprietary fund types, accumulated unpaid compensated absences are accrued when incurred. The accruals are reported as liabilities and expenses for the year incurred. The liability in the governmental fund types is recorded only in the government-wide financial statements. The amount expected to be paid from current resources is not considered to be significant. The City allows employees to accumulate up to a maximum of 960 hours of sick leave. However, sick days do not vest, and accordingly, employees can be paid sick leave only when sick. Since an employee's right to receive compensation for future absences is contingent upon the absences being caused by future illnesses and since amounts cannot be reasonably estimated, a liability for unused sick leave is not recorded in the financial statements. Up to 15 days of accumulated earned vacation will be paid to an employee upon termination.

(1) Summary of significant accounting policies (continued)

Deferred inflow/outflows of resources

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's fiduciary net position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefits payments and refunds are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

Other postemployment benefits

The other postemployment benefit liability of the Texas Municipal Retirement System (TMRS) Supplemental Death Benefit Plan (SDBF) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the other postemployment benefit (OPEB) liability and deferred outflows of resources related to the other OPEB expense. Benefit payments are recognized when due and payable in accordance with the benefit terms. Contributions are utilized to fund active member deaths on a pay-as-you-go basis; any excess contributions and investment income over payments then become net position available for benefits.

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflow of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized an inflow of resources (revenue) until that time.

Use of estimates

The preparation of basic financial statements in conformance with GAAP requires management to make estimates and assumptions that affect the amount reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

(1) Summary of significant accounting policies (continued)

Fund balance

The City implemented GASB Statement 54 - *"Fund Balance Reporting and Governmental Fund Type Definitions"*. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes of which resources can be used:

- Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact.

- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions or by enabling legislation.

- Committed fund balance – amounts that can be used only for specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action taken (the adoption of another ordinance) to remove or revise the limitation.

- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. The City Council has by resolution (Fund Balance Policy) authorized the finance director to assign fund balance. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal on an assignment.

- Unassigned fund balance – amounts that are available for any purpose, positive amounts are reported only in the general fund.

In the general fund, the City strives to maintain an unassigned fund balance equal to 25% of expenditures. The City considers a balance of less than 15% to be cause for concern, barring unusual or deliberate circumstances.

New accounting policy

As of October 1, 2022, the City implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs). The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings to the right to use an underlying asset. Under this statement, an organization is required to recognize a SBITA liability and an intangible right to use subscription asset.

(2) Budgetary and legal compliance

Annual budgets are legally adopted on a basis consistent with GAAP for all governmental funds except the capital projects fund. The capital projects fund adopts project length budgets. All annual appropriations lapse at fiscal year-end.

Prior to August 6th each year, the city manager is required to submit a proposed budget to the city council. The operating budget includes proposed expenditures and the means of financing them. Advertised public hearings are conducted and the budget is required to be approved by September 20th of every year. The tax rates are approved after the budget has been approved. The budget may be amended as considered necessary. The budget and tax rates are enacted through the passage of ordinances.

Formal budgetary account integration is used to facilitate managerial control over expenditures during the course of the year. Expenditures are monitored at the department line item level for ongoing control purposes. On a monthly basis, comparative revenue and expenditure statements are presented to the city council.

The city manager is authorized to transfer budget amounts within departments; however, any revisions that alter the total expenditures of a department must be approved by the Council.

(3) Detailed notes for all funds

Cash and cash equivalents

Legal and contractual provisions governing deposits and investments

The Public Funds Investment Act (Texas Government Code Charter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the City to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the City to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds. The Act also requires the City to have independent auditors perform test procedures related to investment practices as provided by the Act.

Cash deposits

At September 30, 2023, the carrying amount of the City's deposits (cash investments, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was $1,859,311 and the bank balance was $2,050,354. The City's cash deposits at September 30, 2023 and during the period ended September 30, 2023, were entirely covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

(3) Detailed notes for all funds (continued)

Investments

Credit risk

The primary stated objective of the City of Ingleside's Council adopted investment policy is the safety of principal and avoidance of principal loss. Credit risk within the City's portfolio among the authorized investments approved by the City's adopted investment policy is represented only in time and demand deposits, commercial paper, bankers' acceptances, municipals, repurchase agreements, and money market mutual funds. All other investments are rated AAA, or equivalent, by at least one nationally recognized rating agency. Investments are made in obligations of the U.S. Government, its agencies or instrumentalities. State law and the City's adopted investment policy require inclusion of a procedure to monitor and act as necessary to changes in credit rating on any investment which requires a rating.

State law and the City of Ingleside's Council adopted investment policy restricts both time and demand deposits, including certificates of deposit (CD), to those banks doing business in the State of Texas and further requires full insurance and/or collateralized from these depositories (banks and credit unions). Collateral, with a 102% margin, is required and collateral is limited to obligations of the U.S. Government, its agencies or instrumentalities and municipal obligations rated no less than A or equivalent by two nationally recognized rating agencies (NRSRO). Independent safekeeping is required outside the pledging bank's holding company with monthly reporting. Securities are monitored and priced at market on a daily basis as a contractual responsibility of the bank.

By policy and state law GICs and repurchase agreements are limited to those with defined termination dates executed with a Texas bank or a primary dealer (as defined by the Federal Reserve). The agreements require an industry standard, written master repurchase agreement and a minimum 102% margin on collateral as well as delivery versus payment settlement and independent safekeeping. Repurchase agreements may not exceed 90 days to stated maturity.

By policy and state law commercial paper must be rated A1/P1 or equivalent by two NRSROs. Brokered certificate of deposit securities must be fully FDIC insured and safekept by the City.

Local government investment pools in Texas are required to be rated AAA, or equivalent by at least one NRSRO. Money market mutual funds must comply with SEC Rule 2a-7 and must strive to maintain a $1 net asset value.

As of September 30, 2023,

- Investment in AAA-rated local government investment pool which strives to maintain a $1 NAV represented 50% of the total portfolio,
- Municipal and state debt represented 5% of the total portfolio,
- A1/P1 rated commercial paper represented 12% of the total portfolio,
- US agency securities represented 4% of the total portfolio,
- Fully collateralized or FDIC insured money market accounts represented 4% of the total portfolio, and
- Fully collateralized or FDIC insured bank demand deposits represented 25% of the total portfolio.

(3) Detailed notes for all funds (continued)

Investments (continued)

Presented below is the minimum rating required by (where applicable) the City's investment policy and the Act and the actual rating as of September 30, 2023 for each investment.

DESCRIPTION	INVESTMENT POLICY MINIMUM RATING	INVESTMENT RATING	RATING ORGANIZATION	CARRYING/FAIR VALUE	WEIGHTED AVERAGE MATURITY (YEARS)
Investments:					
Municipal Bonds	AAA	AAA	Standard & Poor's	$ 3,448,963	0.65
Federal Agency Coupon Securities	AAA	AA+	Standard & Poor's	3,000,000	0.20
Total investments				$ 6,448,963	
Cash and cash equivalents:					
TexPool Prime	AAA	AAAm	Standard & Poor's	$ 37,682,062	0.07
BOK Financial Cash Fund	AAA	A	Standard & Poor's	18,657,188	0.07
UMB Money Market Fund	AAA	AAAm	Standard & Poor's	2,626,196	0.07
Invesco	AAA	AAAm	Standard & Poor's	8,601,892	0.07
Total cash and cash equivalents				$ 67,567,338	
Portfolio weighted average maturity					0.10

Concentration of credit risk

The City of Ingleside recognizes over-concentration of assets by market sector or maturity as a risk to the portfolio. The City's adopted investment policy establishes diversification as a major objective of the investment program. Disclosure is required for investments in any one issuer that represent more than 5% or more of the total investment. However, investments issued or explicitly guaranteed by the United States government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement. The City's investments in external investment pools exceeding 5% are excluded from this requirement.

Interest rate risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturing of an investment, the greater the sensitivity of its fair value to changes in the market interest rates. In order to limit interest and market rate risk from changes in interest rates, the City's Council adopted an investment policy that sets a maximum stated maturity date of three years. The policy establishes a maximum weighted average maturity (WAM) of one year for the total portfolio.

(3) Detailed notes for all funds (continued)

Investments (continued)

Presented below is a listing of structured notes with interest rate risk.

Security	Par	Coupon	Purchase Date	Maturity Date	Structure	Book Value	Fair Value
FHLB	$ 3,000,000	0.40%	6/28/2021	6/28/2024	Callable with 5 business days notice	$ 3,000,000	$ 2,887,436
	3,000,000					3,000,000	2,887,436
CARLSTADT NJ	950,000	1.00%	6/24/2021	6/15/2024	Callable with 5 business days notice	952,989	918,194
MILWAKEE CNTY	2,490,000	2.00%	11/23/2021	12/1/2023	Callable with 5 business days notice	2,495,974	2,475,010
	3,440,000					3,448,963	3,393,204
Total	$ 6,440,000					$ 6,448,963	$ 6,280,640

As of September 30, 2023, the portfolio contained:

- no holding in the portfolio had a stated maturity date beyond 272 days and,
- the dollar weighted average of the total portfolio was 38 days

As of September 30, 2023, the portfolio contained one structured (quarterly callable) with a total fair value of $2,887,436.

Custodial credit risk

To control custody and safekeeping risk, state law and the City's adopted investment policy requires collateral for all time and demand deposits, as well as collateral for repurchase agreements, be transferred delivery versus payment and held by an independent party approved by the City and held in the City's name. The custodian is required to provide original safekeeping receipts and monthly reporting of positions with position descriptions including market value. The counter-party of each type transaction is held contractually responsible for monitoring and maintaining the required collateral margins on a daily basis.

US repurchase agreements, GICs, and deposits must be collateralized to 102% and be executed under written agreements with independent safekeeping.

As of September 30, 2023:

- all time and demand depository accounts were fully insured or collateralized by policy requirements,
- the portfolio contained no repurchase agreements, and
- all pledged bank collateral for demand deposits was held by an independent institution outside the bank's holding company.

(3) Detailed notes for all funds (continued)

Investments (continued)

Investment valuation

The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation input used to measure the fair value of the asset.

Level 1 inputs are quoted prices in active markets for identical assets.

Level 2 inputs are significant other observable inputs which include quoted prices for similar assets in active market; quoted prices for identical or similar assets in markets that are not active; or other observable inputs such as interest rates and yield curves at commonly quoted intervals, implied volatilities, and credit spreads; or market-corroborated inputs.

Level 3 inputs are significant unobservable inputs.

At September 30, 2023, the City had the following investments:

Investment Type	Level 1	Level 2	Level 3	Total
US Federal Agencies	$ -	$ 3,000,000	$ -	$ 3,000,000
Municipal obligations	-	3,448,963	-	3,448,963
Total fair value	$ -	$ 6,448,963	$ -	$ 6,448,963

(3) Detailed notes for all funds (continued)

Capital assets

Capital asset activity for the year ended September 30, 2023, was as follows:

	Balance October 1, 2022	Additions	Disposals	Balance September 30, 2023
Governmental activities				
Capital assets not being depreciated				
Land	$ 3,882,592	$ -	$ -	$ 3,882,592
Construction in progress	4,318,070	6,904,018	(1,242,784)	9,979,304
Capital assets being depreciated				
Buildings and land improvements	9,054,609	290,881	-	9,345,490
Machinery and equipment	9,030,744	209,998	-	9,240,742
Furniture and fixtures	2,450,371	-	-	2,450,371
Infrastructure	13,415,493	1,242,784	-	14,658,277
Capital leases right-to-use	56,706	-	(56,706)	-
Total capital assets	42,208,585	8,647,681	(1,299,490)	49,556,776
Less accumulated depreciation				
Buildings and land improvements	(3,356,816)	(337,093)	-	(3,693,909)
Machinery and equipment	(6,658,565)	(497,340)	-	(7,155,905)
Furniture and fixtures	(1,488,748)	(88,818)	-	(1,577,566)
Infrastructure	(6,959,657)	(441,582)	-	(7,401,239)
Capital leases right-to-use	(49,061)	(7,645)	56,706	-
Total accumulated depreciation	(18,512,847)	(1,372,478)	56,706	(19,828,619)
Governmental capital assets, net	$ 23,695,738	$ 7,275,203	$ (1,242,784)	$ 29,728,157

(3) Detailed notes for all funds (continued)

Capital assets (continued)

	Balance October 1, 2022	Additions	Disposals	Balance September 30, 2023
Business-type activities				
Capital assets not being depreciated				
Land	$ 329,484	$ -	$ -	$ 329,484
Construction in progress	711,103	4,622,805	(571,199)	4,762,709
Capital assets being depreciated				
Buildings	475,079	-	-	475,079
Infrastructure	-	571,199	-	571,199
Water systems	10,081,090	15,629	-	10,096,719
Sewer systems	20,747,732	2,050	-	20,749,782
Vehicles	1,836,969	-	-	1,836,969
Machinery and equipment	328,949	-	-	328,949
Total capital assets	34,510,406	5,211,683	(571,199)	39,150,890
Less accumulated depreciation				
Buildings	(459,407)	(5,938)	-	(465,345)
Infrastructure	-	(7,140)	-	(7,140)
Water systems	(5,885,340)	(269,982)	-	(6,155,322)
Sewer systems	(13,116,882)	(554,501)	-	(13,671,383)
Vehicles	(1,458,028)	(82,088)	-	(1,540,116)
Furniture and equipment	(304,841)	(6,253)	-	(311,094)
Total accumulated depreciation	(21,224,498)	(925,902)	-	(22,150,400)
Business-type capital assets, net	$ 13,285,908	$ 4,285,781	$ (571,199)	$ 17,000,490

Depreciation expense was charged as direct expense to programs of the primary government as follows:

Governmental activities:	
General government and administration	$ 77,736
Cultural and recreational	346,948
Public safety	282,532
Public works	665,262
Total depreciation expense - governmental activities	$ 1,372,478
Business-type activities:	
Water	$ 371,401
Sewer	554,501
Total depreciation expense - business-type activities	$ 925,902

(3) Detailed notes for all funds (continued)

Long-term debt

At September 30, 2023, the bonds payable consisted of the following individual issues:

Governmental activities:	Original Amount	Interest Rate	Balance Outstanding Oct. 1, 2022	Current Additions	Current Reductions	Balance Outstanding Sept. 30, 2023	Due Within One Year
Long-term debt:							
CO Bonds, Series 2015	$7,000,000	1.69%	$ 5,390,000	$ -	$ (310,000)	$ 5,080,000	$ 325,000
CO Bonds, Series 2020	6,510,000	2-5.0%	5,820,000	-	(230,000)	5,590,000	245,000
CO Combination Tax and Limited Pledge, Series 2021	6,715,000	2-4.0%	5,790,000	-	(225,000)	5,565,000	235,000
Tax Note, Series 2018	1,535,000	2.59%	755,000	-	(245,000)	510,000	250,000
Tax Note, Series 2019	2,800,000	1.53%	1,635,000	-	(400,000)	1,235,000	405,000
Total governmental activities			19,390,000	-	(1,410,000)	17,980,000	1,460,000
Business-type activities:							
Long-term debt:							
Utility CO Bonds, Series 2011	1,350,000	3.12%	255,000	-	(125,000)	130,000	130,000
CO Combination Tax Revenue, Series 2020	2,795,000	.07-0.53%	2,615,000	-	(90,000)	2,525,000	90,000
Combination Tax and Subordinate Lien Revenue Certificates of Obligation, Series 2023	19,205,000	1.43-2.21%	-	19,205,000	-	19,205,000	530,000
Total business-type activities			2,870,000	19,205,000	(215,000)	21,860,000	750,000
Total changes in long-term liabilities			$ 22,260,000	$ 19,205,000	$ (1,625,000)	$ 39,840,000	$ 2,210,000

The annual requirements for bonds for years subsequent to September 30, 2023 are as follows:

Year Ending	Governmental Activities			Business-Type Activities		
September 30,	Principal	Interest	Total	Principal	Interest	Total
2024	$ 1,460,000	$ 466,512	$ 1,926,512	$ 750,000	$ 317,273	$ 1,067,273
2025	1,505,000	429,672	1,934,672	615,000	321,621	936,621
2026	1,295,000	393,958	1,688,958	620,000	315,030	935,030
2027	925,000	352,407	1,277,407	625,000	308,987	933,987
2028	960,000	315,632	1,275,632	630,000	303,264	933,264
2029-2033	5,420,000	1,064,610	6,484,610	3,250,000	1,430,506	4,680,506
2034-2038	4,550,000	398,575	4,948,575	3,440,000	1,257,017	4,697,017
2039-2043	1,865,000	48,550	1,913,550	3,710,000	935,868	4,645,868
2044-2048	-	-	-	4,050,000	638,219	4,688,219
2049-2053	-	-	-	4,170,000	223,083	4,393,083
	$17,980,000	$ 3,469,916	$21,449,916	$21,860,000	$ 6,050,868	$27,910,868

(3) Detailed notes for all funds (continued)

Restricted cash and investments – utility fund

Revenue bonds

Water and sewer revenue bonds constitute special obligations of the City solely secured by a lien on the pledge of the net revenues of the water and sewer system.

The revenue bonds are collateralized by the revenue of the water and sewer system and the various special funds established by the bond ordinances. The ordinances provide that the revenue of the system is to be used first to pay operating and maintenance expenses of the system and second to establish and maintain the revenue bond funds. Remaining revenues may then be used for any lawful purpose. The ordinances also contain provisions which, among other items, restrict the issuance of additional revenue bonds unless the special funds noted above contain the required amounts. Management of the City believes that it is in compliance with all significant financial requirements as of September 30, 2023.

The City is fully funded in the bond reserve fund and is in compliance with its bond ordinance.

Defeased bonds outstanding

On July 11, 2007, the City issued Refunding Bonds, Series 2007 in the amount of $1,670,000 to provide resources to purchase U.S. Government State and Local Series Securities that were placed in an irrevocable trust for the purpose of generating resources for portions of future debt service payments of Certificate of Obligation, Series 2000. As a result, the bonds are considered to be defeased and the liability has been removed from the governmental and business-type activities columns in the statement of net position.

In the fiscal year 2013, the City refunded several bonds, Texas Waterworks and Sewer System Revenue Bonds, Series 2002, in the principal amount of $1,460,000 redeemed February 1, 2013, Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 1997, in the amount of $791,000 to be redeemed on October 16, 2012, Series 1997-A, in the aggregate principal amount of $390,000 redeemed on October 16, 2012, Series 2002 in the aggregate principal amount of $400,000, redeemed on October 16, 2012.

Ingleside Development Corporation restricted for promotions

Restricted for Promotions for Ingleside Development Corporation were as follows:

	Restricted for Promotions
Balance at 09/30/2022	$ 149,331
Prior period adjustment	125,562
10% Sales tax	59,670
10% Investment income	11,946
Balance at 09/30/2023	$ 346,509

(3) Detailed notes for all funds (continued)

Interfund transactions and balances

The interfund balances at September 30, 2023 are generally short-term loans to cover temporary cash flows and reimbursements for various funds. During the fiscal year, management implemented a pooled cash structure and thereby eliminated direct interfund balances.

	Transfer in						
Transfer out	General Fund	General Grants Fund	General Capital Project Fund	Debt Service Fund	Other Governmental Funds	Utility Fund	Total
General fund	$ -	$ -	$ -	$ -	$ 363,004	$ 76,786	$ 439,790
General grants fund	-	-	-	-	-	1,900,000	1,900,000
General capital project fund	-	-	-	-	-	12,808	12,808
Debt service fund	-	-	-	-	-	227,106	227,106
Other governmental funds	1,621	-	7,386,799	-	-	-	7,388,420
Utility fund	1,307,407	-	-	-	59,811	-	1,367,218
Total	1,309,028	-	7,386,799	-	422,815	2,216,700	11,335,342
Less transfers	(439,790)	(1,900,000)	(12,808)	(227,106)	(7,388,420)	(1,367,218)	(11,335,342)
Net transfers	$ 869,238	$ (1,900,000)	$ 7,373,991	$ (227,106)	$ (6,965,605)	$ 849,482	$ -

The utility fund transfers to the general fund were for an allocated amount for administrative service charges, payments in lieu of taxes. The transfer from the debt service fund to the utility fund for payments related to the Series 2007, Series 2011 and Series 2012 Combination Revenue Bonds. The transfer from general grant fund to the utility fund is the tax revenue recognized in the prior year as a result of the boundary litigation that is to be spent on the water meter replacement project.

Disaggregation of receivables and payables

Receivables and payables at September 30, 2023, were as follows:

	Property Taxes-Net	Other Governments	Other	Total Receivables
Governmental activities:				
General fund, net	$ 357,101	$ 561,798	$ 172,076	$ 1,090,975
Major governmental funds	112,201	724,427	4,161	840,789
Nonmajor governmental funds	120	187,266	-	187,386
Total governmental funds	$ 469,422	$ 1,473,491	$ 176,237	$ 2,119,150

	Accounts	Loans, Leases, and Bonds Payable Current Year	Other	Total Current Payables
Governmental activities:				
General fund, net	$ 663,716	$ 1,460,000	$ 5,136	$ 2,128,852
Major governmental funds	2,316,218	-	-	2,316,218
Nonmajor governmental funds	21,838	-	-	21,838
Total governmental funds	$ 3,001,772	$ 1,460,000	$ 5,136	$ 4,466,908

(3) Detailed notes for all funds (continued)

Property taxes

Property taxes attach as an enforceable lien on property as of January 1. Property taxes are levied on October 1 based on 100% of appraised value of property as listed on the previous January 1. Appraised values are determined by the San Patricio County Appraisal City; approved by the San Patricio County Appraisal Review Board; and certified by the Chief Appraiser. Property taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1st of the year following the year in which imposed. The City does not offer a discount or early payment of taxes. The City's taxes are billed and collected by the San Patricio County Tax Office. Ad valorem taxes of $11,106,887 were assessed on property values totaling $2,058,330,180 using a tax rate of $0.539547 ($0.422913 for general operations and $0.116634 for debt service) per $100 assessed value. The 2022 tax rate is utilized for the 2022-2023 fiscal year.

Commitments and contingencies

The City participates in certain federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives.

During the fiscal year 2023, and prior to the issuance of the 2022 audit, the boundary litigation regarding the inclusion of certain properties included on the tax rolls of another city was considered resolved in favor of the City and consequently, the tax revenues were recognized in fiscal year 2022. In fiscal year 2023, $326,994 was received from that City as reimbursement of legal expenses and costs and recorded as special extraordinary item in the financial statements.

The City has set up a tax litigation contingency balance of $2,692,869 due to a pending dispute by several oil and gas companies with the appraisal City. The companies are disputing the crude oil inventory property tax for 2022 ($1,398,721) and 2023 ($1,294,148). The City has set these funds aside until they receive the final court decision. If the City is required to reimburse the taxes, there is a possibility of a 9% interest rate.

The City has the following construction contract commitments as of September 30, 2023.

	Contract Amount	Spent as of 9/30/2023	Remaining Commitment
Ingleside Faith Park Multi Field	$ 2,701,620	$ 2,566,539	$ 135,081
Houghton Drainage Improvements	3,391,486	1,337,214	2,054,272
Kenny Lane Improvements	2,486,150	-	2,486,150
4th Street Improvements	5,458,592	5,157,511	301,081
Animal Shelter	1,564,100	-	1,564,100
	$ 15,601,948	$ 9,061,264	$ 6,540,684

(3) Detailed notes for all funds (continued)

Texas Municipal Retirement System

Plan description

The City of Ingleside participates as one of 919 plans in the defined benefit cash-balance pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of the system with a six-member, Governor appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available comprehensive annual financial report (Annual Report) that can be obtained at www.tmrs.com.

Benefits provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the State statutes governing TMRS.

At retirement, the member's benefit is calculated based on the sum of the member's contributions, with interest, and the City-financed monetary credits with interest. The retiring members may select one of seven monthly benefit payment options. Members may also choose to receive a portion of their benefit as a partial lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total member's contribution and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Members are eligible to retire at age sixty (60) and above with five (5) or more years of service or with twenty (20) years of service regardless of age. A member is vested after five (5) years. All permanent full-time employees and permanent part-time employees that are scheduled to work 1,000 hours or more per year are required to participate. Seasonal and temporary employees are not eligible to participate.

Employees covered by benefit terms

At the December 31, 2022 valuation and measurement dates, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	58
Inactive employees entitled to but not yet receiving benefits	104
Active employees	98
Total	260

Contributions

The contribution rates in TMRS are either 5%, 6%, or 7% of the member's total compensation, and the City matching ratios are either 1:1, 1.5:1, or 2:1, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary using the entry age normal (EAN) actuarial cost method. The City's contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time.

(3) Detailed notes for all funds (continued)

Texas Municipal Retirement System (continued)

Contributions (continued)

Employees for the City were required to contribute 5% of their annual compensation during the fiscal year. The contribution rates for the City were 8.34% and 7.32% in calendar years 2023 and 2022, respectively. The City's contributions to TMRS for the year ended September 30, 2023, were $448,187, and were equal to the required contributions.

Net pension liability

The City's net pension liability (NPL) was measured as of December 31, 2022, and the total pension liability (TPL) used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	December 31st
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years (longest amortization ladder)
Asset valuation method	10 year smoothed market, 12% soft corridor
Inflation	2.50%
Salary increases	3.5% to 11.50% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB (10) mortality tables, with the public safety table used for males and the general employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB (10) mortality tables with the Public Safety table used for males and the general employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

(3) Detailed notes for all funds (continued)

Texas Municipal Retirement System (continued)

Actuarial assumptions (continued)

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 through December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for annuity purchase rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimate of real rates of return for each major asset class in fiscal year 2023 are summarized in the following tables:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.00%	7.70%
Core Fixed Income	6.00%	4.90%
Non-Core Fixed Income	20.00%	8.70%
Other public and private markets	12.00%	8.10%
Real Estate	12.00%	5.80%
Hedge funds	5.00%	6.90%
Private Equity	10.00%	11.80%
Total	100.00%	

Discount rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(3) Detailed notes for all funds (continued)

Texas Municipal Retirement System (continued)

Changes in net pension (asset)/liability

The schedule below presents the changes in the net pension (asset) liability as of December 31, 2022:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension (Asset)/Liability (a) - (b)
Balance at 12/31/2021	$ 13,858,324	$ 15,473,220	$ (1,614,896)
Changes for the year:			
Service cost	617,490	-	617,490
Interest	934,895	-	934,895
Changes of benefit terms	-	-	-
Difference between expected and actual experience	10,169	-	10,169
Changes of assumptions	-	-	-
Contributions - employer	-	397,843	(397,843)
Contributions - employee	-	247,194	(247,194)
Net investment income	-	(1,129,658)	1,129,658
Benefit payments, including refunds of employee contributions	(633,556)	(633,556)	-
Administrative expenses	-	(9,774)	9,774
Other changes	-	11,662	(11,662)
Net changes	928,998	(1,116,289)	2,045,287
Balance at 12/31/2022	$ 14,787,322	$ 14,356,931	$ 430,391

(3) Detailed notes for all funds (continued)

Texas Municipal Retirement System (continued)

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
Net pension liability (asset)	$ 2,400,623	$ 430,391	$ (1,181,507)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the schedule of changes in fiduciary net position, by participant city. The report may be obtained at tmrs.com.

Pension expense and deferred outflows/inflows of resources related to pensions

For the year ended September 30, 2023, the City recognized pension expense of $470,379.

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	$ 6,662	$ 45,098
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	1,002,125	-
Contributions made subsequent to the measurement date	319,123	-
Total	$ 1,327,910	$ 45,098

The City reported $319,123 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension liability for the year ending September 30, 2024.

(3) Detailed notes for all funds (continued)

Texas Municipal Retirement System (continued)

Pension expense and deferred outflows/inflows of resources related to pensions (continued)

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended September 30,	Amortization Expense
2024	$ 27,587
2025	239,240
2026	262,045
2027	434,817
2028	-
Thereafter	-
	$ 963,689

Other postemployment benefits

Plan description

The City participates in a single-employer defined benefit plan, which operates like a group-term life insurance plan, operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired members. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

Benefits provided

The death benefit for active members provides a lump-sum payment approximately equal to the member's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired members are insured for $7,500; this coverage is an "other postemployment benefit" or OPEB. As the SDBF covers both active and retiree members, with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated).

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the City. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. As such, contributions fund the covered active member and retiree deaths on a pay-as-you-go basis.

(3) Detailed notes for all funds (continued)

Other postemployment benefits (continued)

The contribution rate for the City was 39% and 28% for calendar years 2023 and 2022, respectively. The City's contributions to TMRS for the SDBF program for the year ended September 30, 2023 were $23,930 and were equal to the required contributions.

Employees covered by benefit terms

At the December 31, 2022 valuation and measurement dates, the following employees were covered by the benefit terms:

	2022
Inactive employees or beneficiaries receiving benefits	34
Inactive employees entitled to but not yet receiving benefits	14
Active employees	98
Total	146

Other postemployment benefits (OPEB) liability

The City's total OPEB liability of $223,548 was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.50% to 11.5% including inflation
Discount rate *	4.05%
Retirees' share of benefit-related costs	$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by scale UMP to account for future mortality improvements subject to the floor.

* The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2022.

* The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2021. The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

(3) Detailed notes for all funds (continued)

Other postemployment benefits (continued)

Changes in the total OPEB liability:

Balance at 12/31/2021	$ 328,335
Changes for the year:	
Service cost	24,719
Interest on total OPEB liability	6,205
Changes of benefit terms	-
Difference between expected and actual experience	(25,496)
Changes of assumptions	(103,294)
Benefit payments	(6,921)
Net changes	(104,787)
Balance at 12/31/2022	$ 223,548

Sensitivity of the total OPEB liability to changes in the discount rate:

The following presents the total OPEB liability of the City, calculated using the discount rate of 4.05%, as well as what the City's total OPEB liabilities would be if it were calculated using a discount rate that is 1-percentage-point lower (3.05%) or 1-percentage-point higher (5.05%) than the current rate:

	1% Decrease in Discount Rate (3.05%)	Current Single Rate Assumption (4.05%)	1% Increase in Discount Rate (5.05%)
Total OPEB liability	$ 263,575	$ 223,548	$ 191,885

(3) Detailed notes for all funds (continued)

Other postemployment benefits (continued)

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB

For the year ended September 30, 2023, the City recognized OPEB expense of $8,437.

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	$ 3,184	$ 69,792
Changes in actuarial assumptions	30,227	83,149
Difference between projected and actual investment earnings	-	-
Contributions made subsequent to the measurement date	9,456	-
Total	$ 42,867	$ 152,941

The City reported $9,456 as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability for the year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended September 30,	Amortization Expense
2024	$ (26,943)
2025	(32,326)
2026	(36,183)
2027	(24,078)
2028	-
Thereafter	-
	$ (119,530)

(3) Detailed notes for all funds (continued)

Risk management

The City is exposed to various risks of loss related to torts; theft of and damage or destruction of assets, errors and omissions, injuries to employees, and others; and natural disasters. The City's program for managing risks include: 1) participation in a public entity risk pool (Texas Municipal League) to cover liability claims such as workers compensation and general liability claims and to cover property damage claims; 2) purchasing commercial property insurance for protection from damages due to windstorms, hurricanes, hail storms and floods; and 3) providing employees with various safety programs. Except for deductibles, the City has maintained insurance for risk of loss to the public entity risk pool and commercial issuers.

Prior period adjustment

	Governmental Activities	Business-Type Activities	Total
Long-term debt	$ 1,410,000	$ -	$ 1,410,000
Pension accruals	75,252	75,252	150,504
OPEB accruals	(23,529)	-	(23,529)
Capital assets	(3,584,120)	895,565	(2,688,555)
Tax litigation contingency	(1,398,721)	-	(1,398,721)
Fund level accruals	470,054	(146,499)	323,555
Governmental accruals	121,031	-	121,031
Total fund balances	$ (2,930,033)	$ 824,318	$ (2,105,715)

Subsequent events

The City has evaluated subsequent events through July 23, 2024, the date in which the financial statements were available to be issued.

In March of 2024, the City refunded Combination Tax and Limited Pledge Revenues Certificates of Obligation, Series 2015, in the amount of $1,205,000.

REQUIRED SUPPLEMENTARY INFORMATION

City Of Ingleside

CITY OF INGLESIDE, TEXAS

GENERAL FUND
COMPARATIVE BALANCE SHEETS

September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and investments	$ 16,980,974	$ 10,303,541
Receivables and allowances:		
Assessments and fees (net)	171,971	-
Miscellaneous	105	9,075
Inventory	44,515	45,632
Due from other governmental agencies:		
Sales taxes receivable	561,798	431,444
Other	-	-
Ad valorem taxes	369,097	339,731
Allowance for uncollectible	(11,996)	(278,579)
Due from other funds	16,098	100,248
Prepaid insurance	117,590	-
Accrued interest	61,276	-
Total assets	$ 18,311,428	$ 10,951,092
LIABILITIES		
Accounts payable / accrued expenditures	$ 663,716	$ 664,349
Other payables	5,136	59,301
Due to other funds	-	2,812
Tax Litigation Contingency	2,692,869	-
Unearned revenues	28,621	3,916
Total liabilities	3,390,342	730,378
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenues - property taxes	381,092	61,152
FUND BALANCES		
Nonspendable:		
Inventory	44,515	45,632
Prepaid items	117,590	-
Restricted fund balance		
Compensated absences	145,863	88,546
Municipal court	114,547	-
Committed fund balance		
Resolution - 25%	2,745,323	2,702,406
Unassigned	11,372,156	7,322,978
Total fund balances	14,539,994	10,159,562
Total liabilities, deferred inflows of resources, and fund balances	$ 18,311,428	$ 10,951,092

CITY OF INGLESIDE, TEXAS

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND NET POSITION
BUDGET (GAAP BASIS) AND ACTUAL

For the year September 30, 2023
(with comparative actual amount for 2022)

	2023				2022
	Budgeted Amounts		Actual	Variance with Final Budget- Positive	Actual
	Original	Final	Amounts	(Negative)	Amounts
Revenues					
Taxes					
Ad valorem-current	$ 7,310,305	$ 7,911,225	$ 7,280,823	$ (630,402)	$ 7,152,022
Ad valorem-delinquent	40,000	40,000	44,731	4,731	43,530
Ad valorem-penalty and interest	35,000	35,000	57,619	22,619	41,749
Indust. District-in lieu of taxes	-	-	8,631	8,631	8,375
City sales (1%)	2,550,000	2,805,000	3,580,172	775,172	2,355,367
Beverage tax	22,050	22,050	26,037	3,987	20,509
Bingo tax	1,000	1,000	1,803	803	665
Franchise fees	1,153,000	1,358,000	1,354,517	(3,483)	1,148,677
In-lieu of franchise tax	8,500	8,500	-	(8,500)	-
Total taxes	11,119,855	12,180,775	12,354,333	173,558	10,770,894
Licenses and permits					
Dog licenses	2,000	1,000	1,585	585	1,860
Dog donation and adoption	500	500	1,035	535	605
Contractor licenses	14,000	14,000	11,050	(2,950)	15,535
Golf cart and electricians licenses	1,000	1,000	500	(500)	875
Building permits	250,000	250,000	229,466	(20,534)	222,600
Electrical permits	20,000	20,000	41,023	21,023	13,967
Plumbing permits	15,000	15,000	7,022	(7,978)	10,644
Pipeline permits	12,000	500	9,373	8,873	11,810
Other fees	7,000	22,760	46,398	23,638	-
Other permits	4,700	1,000	3,345	2,345	3,433
Mechanical permits	12,000	12,000	9,052	(2,948)	19,642
Beer and wine permits	3,000	3,000	2,881	(119)	2,920
Solicitors permits	100	100	420	320	150
Total licenses and permits	341,300	340,860	363,150	22,290	304,041
Charges for services					
Sanitation	1,200,000	1,200,000	1,332,022	132,022	1,180,847
Rural fire calls	15,000	15,000	14,487	(513)	16,392
Latchkey and swimming pool charges	6,400	6,400	9,804	3,404	9,033
Park donations and skate park charges	1,000	1,000	-	(1,000)	850
Platting fees	10,000	10,000	6,006	(3,994)	23,298
Rezoning applications	1,000	1,000	1,600	600	1,900
In lieu of park	-	-	-	-	21,962
Driveway placement fees	10,000	10,000	-	(10,000)	21,775
Library fines	5,000	5,000	7,488	2,488	5,397
Other	700	-	884	884	-
Lot clearing	1,000	1,000	47,107	46,107	26,567
Total charges for services	1,250,100	1,249,400	1,419,398	169,998	1,308,021

(continued)

CITY OF INGLESIDE, TEXAS

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND NET POSITION
BUDGET (GAAP BASIS) AND ACTUAL

For the year September 30, 2023
(with comparative actual amount for 2022)

	2023				2022
	Budgeted Amounts		Actual	Variance with Final Budget- Positive	Actual
	Original	Final	Amounts	(Negative)	Amounts
Revenues (continued)					
Fines and penalties	$ 200,000	$ 217,000	$ 776,702	$ 559,702	$ 264,762
Other					
FEMA reimbursement	-	-	10,692	10,692	-
Interest	35,000	107,000	953,717	846,717	120,875
Donations	1,000	32,908	20,124	(12,784)	7,336
Building lease-humble fees	20,000	20,000	32,375	12,375	25,294
Copies	1,000	1,000	2,442	1,442	2,083
Municipal services	6,575	6,575	22,271	15,696	-
Child safety fee	10,000	10,000	26,447	16,447	-
Miscellaneous	3,000	-	-	-	206,606
Arrest fees	650	650	25	(625)	21
Pound boarding and impoundment	3,000	3,000	1,899	(1,101)	3,465
Total other	80,225	181,133	1,069,992	888,859	365,680
Total revenues	12,991,480	14,169,168	15,983,575	1,814,407	13,013,398
Other sources					
Transfers	1,255,000	1,275,000	1,309,028	34,028	1,026,997
Special extraordinary item	-	359,770	362,994	3,224	2,418,550
Total other sources	1,255,000	1,634,770	1,672,022	37,252	3,445,547
Total revenues and other sources	14,246,480	15,803,938	17,655,597	1,851,659	16,458,945
Expenditures					
General administration					
Mayor and council	250,500	250,500	35,088	(215,412)	27,180
City manager	257,915	259,723	225,524	(34,199)	217,035
City secretary	244,510	269,510	250,717	(18,793)	172,061
Finance	325,450	379,960	338,886	(41,074)	257,041
Municipal court	272,110	277,110	610,554	333,444	242,304
City attorney	175,000	175,000	136,586	(38,414)	119,061
Human resources and communication	232,910	251,910	219,758	(32,152)	169,281
IT department	321,715	350,205	277,498	(72,707)	313,216
Economic development	607,360	187,115	159,163	(27,952)	159,361
Non-departmental	1,965,325	2,662,825	2,133,277	(529,548)	1,846,984
Total general administration	4,652,795	5,063,858	4,387,051	(676,807)	3,523,524

(continued)

CITY OF INGLESIDE, TEXAS

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND NET POSITION
BUDGET (GAAP BASIS) AND ACTUAL

For the year September 30, 2023
(with comparative actual amount for 2022)

	2023				2022
	Budgeted Amounts		Actual	Variance with Final Budget- Positive	Actual
	Original	Final	Amounts	(Negative)	Amounts
Expenditures (continued)					
Public safety					
Police	$ 3,680,965	$ 3,711,455	$ 3,212,530	$ (498,925)	$ 3,015,702
Fire	343,385	372,015	220,251	(151,764)	209,818
Planning and community development	147,180	593,705	375,506	(218,199)	632,934
Code enforcement	209,000	259,580	202,209	(57,371)	600
Emergency management	52,580	52,580	36,224	(16,356)	31,332
Animal control	308,350	316,930	224,305	(92,625)	395,526
Total public safety	4,741,460	5,306,265	4,271,025	(1,035,240)	4,285,912
Public works					
Streets	1,451,635	1,630,940	1,049,409	(581,531)	2,452,986
Sanitation	1,000,000	1,090,000	1,082,116	(7,884)	-
Recycling	187,775	202,175	58,580	(143,595)	-
Total public works	2,639,410	2,923,115	2,190,105	(733,010)	2,452,986
Culture and recreation					
Library	381,260	380,900	337,218	(43,682)	322,170
Parks and recreation	1,004,835	1,013,215	643,904	(369,311)	19,651
Community events	469,865	482,945	408,372	(74,573)	377,050
Total culture and recreation	1,855,960	1,877,060	1,389,494	(487,566)	718,871
Total expenditures	13,889,625	15,170,298	12,237,675	(2,932,623)	10,981,293
Excess (deficiency) of revenues over (under) expenditures	356,855	633,640	5,417,922	4,784,282	5,477,652
Other financing sources (uses)					
Transfers in (out)	-	-	(439,790)	(439,790)	(777,743)
Total other financing sources (uses)	-	-	(439,790)	(439,790)	(777,743)
Net change in fund balance	356,855	633,640	4,978,132	4,344,492	4,699,909
Fund balance, beginning	10,159,562	10,159,562	10,159,562	-	5,459,653
Prior period adjustment	-	-	(597,700)	(597,700)	-
Fund balance, beginning (restated)	10,159,562	10,159,562	9,561,862	(597,700)	5,459,653
Fund balance, ending	$ 10,516,417	$ 10,793,202	$ 14,539,994	$ 3,746,792	$ 10,159,562

CITY OF INGLESIDE, TEXAS

GRANT FUND
COMPARATIVE BALANCE SHEETS

September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and investments	$ 5,766,346	$ 6,639,527
Grants receivable	724,427	9,341
Other receivable	4,161	-
Due from other funds	-	69,260
Total assets	$ 6,494,934	$ 6,718,128
LIABILITIES		
Accounts payable	$ 1,889,329	$ -
Unearned revenue	2,285,297	2,447,265
Due to other funds	16,098	-
Total liabilities	4,190,724	2,447,265
FUND BALANCES		
Assigned	2,304,210	4,270,863
Total fund balances	2,304,210	4,270,863
Total liabilities, deferred inflows of resources, and fund balances	$ 6,494,934	$ 6,718,128

CITY OF INGLESIDE, TEXAS

GRANT FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
BUDGET (GAAP BASIS) TO ACTUAL

For the year September 30, 2023
(with comparative actual amount for 2022)

	2023				2022
	Budgeted Amounts			Final Budget	
	Original	Final	Actual	Variance	Actual
REVENUES					
Intergovernmental revenue	$ -	$ 6,287	$ 988,552	$ 982,265	$ 150,873
Total revenues	-	6,287	988,552	982,265	150,873
EXPENDITURES					
Development costs/grant costs	-	6,287	988,552	982,265	130,120
Total expenditures	-	6,287	988,552	982,265	130,120
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	20,753
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	-	(1,900,000)	(1,900,000)	-	-
Total other financing sources	-	(1,900,000)	(1,900,000)	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	(1,900,000)	(1,900,000)	-	20,753
FUND BALANCE - beginning of year	4,270,863	4,270,863	4,270,863	-	4,250,110
Prior period adjustment	-	-	(66,653)	-	-
FUND BALANCE - beginning of year (restated)	4,270,863	4,270,863	4,204,210	-	4,250,110
FUND BALANCE - end of year	$ 4,270,863	$ 2,370,863	$ 2,304,210	$ -	$ 4,270,863

City Of Ingleside

CITY OF INGLESIDE, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND TEXAS MUNICIPAL RETIREMENT SYSTEM RELATED RATIOS

For the measurement year ended December 31,

	2022	2021	2020	2019
Total pension liability				
Service cost	$ 617,490	$ 598,239	$ 598,357	$ 433,235
Interest (on the total pension liability)	934,895	885,651	832,259	776,183
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	10,169	(126,360)	(20,945)	32,532
Changes of assumptions	-	-	-	45,854
Benefit payments, including refunds of employee contributions	(633,556)	(641,684)	(595,544)	(483,688)
Net change in total pension liability	928,998	715,846	814,127	804,116
Total pension liability - beginning	13,858,324	13,142,478	12,328,351	11,524,235
Total pension liability - ending	$ 14,787,322	$ 13,858,324	$ 13,142,478	$ 12,328,351
Plan fiduciary net position				
Contributions - employer	$ 397,843	$ 366,061	$ 429,751	$ 1,354,817
Contributions - employee	247,194	236,271	242,250	178,185
Net investment income	(1,129,658)	1,790,675	964,419	1,560,604
Benefit payments, including refunds of employee contributions	(633,556)	(641,684)	(595,544)	(483,688)
Administrative expense	(9,774)	(8,282)	(6,236)	(8,818)
Other	11,662	57	(243)	(265)
Net change in plan fiduciary net position	(1,116,289)	1,743,098	1,034,397	2,600,835
Plan fiduciary net position - beginning	15,473,220	13,730,121	12,695,724	10,094,888
Plan fiduciary net position - ending	$ 14,356,931	$ 15,473,219	$ 13,730,121	$ 12,695,723
Net pension (asset)/liability	$ 430,391	$ (1,614,895)	$ (587,643)	$ (367,372)
Plan fiduciary net position as a percentage of total pension asset/liability	97.09%	111.65%	104.47%	102.98%
Covered payroll	$ 4,943,878	$ 4,725,426	$ 4,844,999	$ 3,542,392
Net pension (asset)/liability as a percentage of covered payroll	8.71%	-34.17%	-12.13%	-10.37%

GASB 68 requires 10 fiscal years of data to be provided in this schedule. This is the ninth year of implementation of GASB 68. The City will develop the schedule prospectively.

2018	2017	2016	2015	2014
$ 403,544	$ 469,032	$ 432,218	$ 379,494	$ 321,926
737,299	693,863	641,650	611,447	569,633
-	-	-	-	-
(127,367)	(7,298)	103,330	(7,763)	(62,473)
-	-	-	50,202	-
(420,849)	(537,848)	(306,320)	(271,220)	(249,841)
592,627	617,749	870,878	762,160	579,245
10,931,608	10,313,859	9,442,981	8,680,821	8,101,579
$ 11,524,235	$ 10,931,608	$ 10,313,859	$ 9,442,981	$ 8,680,824
$ 864,208	$ 371,019	$ 344,375	$ 310,441	$ 260,907
164,846	175,143	166,366	150,116	138,192
(292,875)	1,191,339	531,400	11,316	407,224
(420,849)	(537,848)	(306,320)	(271,220)	(249,841)
(5,665)	(6,172)	(6,001)	(6,893)	(4,251)
(296)	(313)	(323)	(340)	(350)
309,369	1,193,168	729,497	193,420	551,881
9,785,519	8,592,350	7,862,853	7,669,433	7,117,552
$ 10,094,888	$ 9,785,518	$ 8,592,350	$ 7,862,853	$ 7,669,433
$ 1,429,347	$ 1,146,090	$ 1,721,509	$ 1,580,128	$ 1,011,391
87.60%	89.52%	83.31%	83.27%	88.35%
$ 3,296,927	$ 3,502,856	$ 3,327,314	$ 3,002,326	$ 2,763,843
43.35%	32.72%	51.74%	52.63%	36.59%

CITY OF INGLESIDE, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS - PENSION

For the year ended September 30,

Schedule of contributions:	2023	2022	2021	2020
Actuarially determined contributions	$ 448,187	$ 386,033	$ 383,248	$ 407,491
Contributions in relation to the actuarially determined contribution	448,187	386,033	383,248	407,491
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 4,943,878	$ 4,854,063	$ 4,741,862	$ 4,453,451
Contributions as a percentage of covered payroll	9.07%	7.95%	8.08%	9.15%

GASB 68 requires 10 fiscal years of data to be provided in this schedule. This is the ninth year of implementation of GASB 68. The City will develop the schedule prospectively.

2019	2018	2017	2016	2015
$ 347,133	$ 351,369	$ 392,713	$ 358,704	$ 302,227
347,133	351,369	392,713	358,704	302,227
$ -	$ -	$ -	$ -	$ -
$ 3,383,573	$ 3,209,951	$ 3,623,974	$ 3,370,001	$ 2,922,087
10.26%	10.95%	10.84%	10.64%	10.34%

CITY OF INGLESIDE, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND
TEXAS MUNICIPAL RETIREMENT SYSTEM RELATED RATIOS

For the measurement year ended December 31,

	2022	2021	2020	2019	2018	2017
Total OPEB liability						
Service cost	$ 24,719	$ 25,990	$ 27,616	$ 15,941	$ 14,506	$ 13,661
Interest on the total OPEB liability	6,205	7,468	8,099	9,818	7,166	6,873
Changes of benefit terms	-	-	-	-	-	-
Difference between expected and actual experience	(25,496)	(71,899)	2,089	(45,420)	41,827	-
Changes of assumptions	(103,294)	9,918	46,893	46,031	(14,530)	15,088
Benefit payments, including refunds of employee contributions	(6,921)	(7,088)	(2,907)	(1,771)	(1,319)	(1,401)
Net change in total OPEB liability	(104,787)	(35,611)	81,790	24,599	47,650	34,221
Total OPEB liability - beginning	328,335	363,946	282,156	257,557	209,907	175,686
Total OPEB liability - ending	$ 223,548	$ 328,335	$ 363,946	$ 282,156	$ 257,557	$ 209,907
Covered payroll	$ 4,943,878	$ 4,725,426	$ 4,844,999	$ 3,542,392	$ 3,296,927	$ 3,502,856
OPEB liability as a percentage of covered payroll	4.52%	6.95%	7.51%	7.97%	7.81%	5.99%

GASB 75 requires 10 fiscal years of data to be provided in this schedule. This is the sixth year of implementation of GASB 75. The City will develop the schedule prospectively.

OTHER SUPPLEMENTARY INFORMATION

City Of Ingleside

CITY OF INGLESIDE, TEXAS

COMPARATIVE BALANCE SHEETS
CAPITAL PROJECT FUND

For the year ended September 30, 2023
(with comparative totals for 2022)

	2023	2022
ASSETS		
Cash and investments	$ 12,032,554	$ 8,937,923
Total assets	$ 12,032,554	$ 8,937,923
LIABILITIES		
Accounts payable	$ 426,889	$ -
Other payables	-	6,281
Due to other funds	-	38,907
Total liabilities	426,889	45,188
FUND BALANCES		
Restricted for public safety and works	11,605,665	8,892,735
Total fund balances	11,605,665	8,892,735
Total liabilities, deferred inflows of resources, and fund balances	$ 12,032,554	$ 8,937,923

CITY OF INGLESIDE, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
CAPITAL PROJECT FUND

For the year ended September 30, 2023
(with comparative totals for 2022)

	2023				2022
	Budgeted Amounts			Final Budget	
	Original	Final	Actual	Variance	Actual
REVENUES					
Interest	$ 40,000	$ 40,000	$ 500,189	$ 460,189	$ 98,218
Other	-	-	-	-	131,470
Total revenues	40,000	40,000	500,189	460,189	229,688
EXPENDITURES					
Animal control	-	2,456,736	11,735	(2,445,001)	-
Community events	-	834,287	453,992	(380,295)	-
Economic development	-	-	-	-	604,986
Finance	-	33,504	-	(33,504)	-
IT department	-	61,074	59,914	(1,160)	-
Library	-	10,000	-	(10,000)	-
Municipal court	-	31,164	3,818	(27,346)	-
Nondepartmental	-	260,000	-	(260,000)	-
Parks	-	2,304,100	198,323	(2,105,777)	-
Public safety	-	-	-	-	204,376
Public works	-	-	80,254	80,254	5,087,264
Streets department	-	5,178,025	4,140,675	(1,037,350)	-
Total expenditures	-	11,168,890	4,948,711	(6,220,179)	5,896,626
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	40,000	(11,128,890)	(4,448,522)	6,680,368	(5,666,938)
OTHER FINANCING SOURCES (USES)					
Bond proceeds/tax note	10,000,000	-	-	-	7,022,583
Transfers from other funds	138,385	138,385	7,386,799	7,248,414	476,300
Transfers to other funds	-	-	(12,808)	(12,808)	(2,322,527)
Total other financing sources	10,138,385	138,385	7,373,991	7,235,606	5,176,356
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	10,178,385	(10,990,505)	2,925,469	13,915,974	(490,582)
FUND BALANCE - beginning of year	8,892,735	8,892,735	8,892,735	-	9,383,317
Prior period adjustment	-	-	(212,539)	-	-
FUND BALANCE - beginning of year (restated)	8,892,735	8,892,735	8,680,196	-	9,383,317
FUND BALANCE - end of year	$ 19,071,120	$ (2,097,770)	$ 11,605,665	$ 13,915,974	$ 8,892,735

CITY OF INGLESIDE, TEXAS

COMPARATIVE BALANCE SHEETS
DEBT SERVICE FUND

For the year ended September 30, 2023
(with comparative totals for 2022)

	2023	2022
ASSETS		
Cash and investments	$ 1,302,944	$ 927,577
Receivables and allowances:		
Ad valorem taxes	115,970	143,832
Allowance for uncollectible taxes	(3,769)	(117,942)
Total assets	$ 1,415,145	$ 953,467
LIABILITIES		
Accounts payable	$ -	$ -
Total liabilities	-	-
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	119,739	25,890
Total deferred inflows of resources	119,739	25,890
FUND BALANCES		
Restricted for debt service	1,295,406	927,577
Total fund balances	1,295,406	927,577
Total liabilities, deferred inflows of resources, and fund balances	$ 1,415,145	$ 953,467

CITY OF INGLESIDE, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
DEBT SERVICE FUND

For the year ended September 30, 2023
(with comparative totals for 2022)

	2023				2022
	Budgeted Amounts			Final Budget	
	Original	Final	Actual	Variance	Actual
REVENUES					
Ad valorem taxes	$ 3,681,435	$ 3,681,435	$ 2,382,585	$ (1,298,850)	$ 3,104,253
Ad valorem - penalty and interest	15,000	15,000	18,525	3,525	15,621
Property taxes - settlement	-	-	-	-	425,760
Total ad valorem taxes	3,696,435	3,696,435	2,401,110	(1,295,325)	3,545,634
Interest	8,000	8,000	126,999	118,999	16,455
Total revenues	3,704,435	3,704,435	2,528,109	(1,176,326)	3,562,089
EXPENDITURES					
Debt service:					
Principal retirement	3,115,000	3,115,000	1,410,000	(1,705,000)	2,500,000
Interest and fiscal charges	554,176	554,176	523,174	(31,002)	566,521
Total expenditures	3,669,176	3,669,176	1,933,174	(1,736,002)	3,066,521
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	35,259	35,259	594,935	559,676	495,568
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	-	-	(227,106)	(227,106)	-
Total other financing sources	-	-	(227,106)	(227,106)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	35,259	35,259	367,829	332,570	495,568
FUND BALANCE - beginning of year	927,577	927,577	927,577	-	432,009
FUND BALANCE - end of year	$ 962,836	$ 962,836	$ 1,295,406	$ 332,570	$ 927,577

CITY OF INGLESIDE, TEXAS

COMBINING BALANCE SHEET – NONMAJOR FUNDS

September 30, 2023
(with comparative totals for 2022)

	Nonmajor Special Revenue Funds	Ingleside Development Corporation	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments	$ 7,893,669	$ 2,688,361	$ 10,582,030
Receivables and allowances:			
Sales tax receivable	93,633	93,633	187,266
Other	120	-	120
Total assets	$ 7,987,422	$ 2,781,994	$ 10,769,416
LIABILITIES			
Accounts payable	$ 20,834	$ 1,004	$ 21,838
Total liabilities	20,834	1,004	21,838
FUND BALANCES			
Restricted fund balance			
Public safety and works	6,461,573	-	6,461,573
Tourism and development	1,505,015	-	1,505,015
Promotions	-	346,509	346,509
Economic development	-	2,434,481	2,434,481
Total fund balances	7,966,588	2,780,990	10,747,578
Total liabilities, deferred inflows of resources, and fund balances	$ 7,987,422	$ 2,781,994	$ 10,769,416

CITY OF INGLESIDE, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL NONMAJOR FUNDS

For the year ended September 30, 2023 (with comparative totals for 2022)

	Nonmajor Special Revenue Funds	Ingleside Development Corporation	Total Nonmajor Governmental Funds
REVENUES			
Taxes	$ 830,892	$ 596,695	$ 1,427,587
Interest	152,008	119,455	271,463
Total revenues	982,900	716,150	1,699,050
EXPENDITURES			
Current:			
Tourism/chamber support	183,622	-	183,622
Economic development and grants	-	70,045	70,045
Public works	1,599,901	-	1,599,901
Parks	16,047	-	16,047
Total expenditures	1,799,570	70,045	1,869,615
Excess (deficiency) of revenues over (under) expenditures	(816,670)	646,105	(170,565)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	422,815	-	422,815
Transfers to other funds	(7,353,420)	(35,000)	(7,388,420)
Total other financing sources (uses)	(6,930,605)	(35,000)	(6,965,605)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(7,747,275)	611,105	(7,136,170)
Fund balance - beginning	15,713,863	2,221,660	17,935,523
Prior period adjustment	-	(51,775)	(51,775)
Fund balance - beginning (restated)	15,713,863	2,169,885	17,883,748
Fund balance - ending	$ 7,966,588	$ 2,780,990	$ 10,747,578

CITY OF INGLESIDE, TEXAS

INGLESIDE DEVELOPMENT CORPORATION FUND
COMPARATIVE BALANCE SHEETS

September 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and investments	$ 2,688,361	$ 2,097,978
Sales tax receivable	93,633	123,682
Total assets	$ 2,781,994	$ 2,221,660
LIABILITIES		
Accounts payable	$ 1,004	$ -
Total liabilities	1,004	-
FUND BALANCES		
Restricted for promotions	346,509	149,331
Restricted for economic development	2,434,481	2,072,329
Total fund balances	2,780,990	2,221,660
Total liabilities and fund balances	$ 2,781,994	$ 2,221,660

CITY OF INGLESIDE, TEXAS

INGLESIDE DEVELOPMENT CORPORATION FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the year ended September 30, 2023 and 2022)

	2023				2022
	Budgeted Amounts			Final Budget	
	Original	Final	Actual	Variance	Actual
REVENUES					
Sales tax	$ 400,000	$ 575,000	$ 596,695	$ 21,695	$ 392,561
Interest	4,000	4,000	119,455	115,455	16,929
Total revenues	404,000	579,000	716,150	137,150	409,490
EXPENDITURES					
Advertising and training, development	421,700	421,765	50,045	(371,720)	73,929
Grants	125,000	125,000	20,000	(105,000)	5,000
Other	-	-	-	-	8,725
Total expenditures	546,700	546,765	70,045	(476,720)	87,654
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(142,700)	32,235	646,105	613,870	321,836
OTHER FINANCING SOURCES (USES)					
Transfers in (out)	(35,000)	(35,000)	(35,000)	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(177,700)	(2,765)	611,105	613,870	321,836
FUND BALANCE - beginning of year	2,221,660	2,221,660	2,221,660	-	1,899,824
PRIOR PERIOD ADJUSTMENT	-	-	(51,775)	(51,775)	-
FUND BALANCE - beginning of year (restated)	2,221,660	2,221,660	2,169,885	(51,775)	1,899,824
FUND BALANCE - end of year	$ 2,043,960	$ 2,218,895	$ 2,780,990	$ 613,870	$ 2,221,660

City Of Ingleside

CITY OF INGLESIDE, TEXAS

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

September 30, 2023

	Hotel-Motel Tax Fund	Assets Seizures and Forfeitures	Rolling Stock Major Equipment Reserve Fund
ASSETS			
Cash and investments	$ 1,322,642	$ 21,371	$ 2,116,162
Receivables:			
Sales tax receivable	-	-	-
Other	-	-	-
Total assets	$ 1,322,642	$ 21,371	$ 2,116,162
LIABILITIES			
Accounts payable	$ -	$ -	$ -
Total liabilities	-	-	-
FUND BALANCES			
Restricted:			
Public safety and public works	-	21,371	2,116,162
Tourism and development	1,322,642	-	-
Total fund balances	1,322,642	21,371	2,116,162
Total liabilities and fund balances	$ 1,322,642	$ 21,371	$ 2,116,162

Cove Park Tourism Fund	Street Maintenance Tax Fund	Street Reconstruction Fund	Houghton Capital Projects Fund	Total Nonmajor Governmental Funds
$ 182,373	$ 1,877,252	$ 3,682	$ 2,370,187	$ 7,893,669
-	93,633	-	-	93,633
-	-	120	-	120
$ 182,373	$ 1,970,885	$ 3,802	$ 2,370,187	$ 7,987,422
$ -	$ 20,834	$ -	$ -	$ 20,834
-	20,834	-	-	20,834
-	1,950,051	3,802	2,370,187	6,461,573
182,373	-	-	-	1,505,015
182,373	1,950,051	3,802	2,370,187	7,966,588
$ 182,373	$ 1,970,885	$ 3,802	$ 2,370,187	$ 7,987,422

CITY OF INGLESIDE, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - NONMAJOR SPECIAL REVENUE FUNDS

For the year ended September 30, 2023

	Hotel-Motel Tax Fund	Assets Seizures and Forfeitures	Rolling Stock Major Equipment Reserve Fund
REVENUES			
Taxes	$ 234,197	$ -	$ -
Interest	61,833	-	-
Total revenues	296,030	-	-
EXPENDITURES			
Current:			
Tourism/chamber support	183,622	-	-
Parks	-	-	-
Public works	-	-	107,716
Total expenditures	183,622	-	107,716
Excess (deficiency) of revenues over (under) expenditures	112,408	-	(107,716)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	399,395
Transfers to other funds	(63,420)	-	-
Total other financing sources (uses)	(63,420)	-	399,395
Excess (deficiency) of revenues and other sources over expenditures and other uses	48,988	-	291,679
Fund balance - beginning	1,273,654	21,371	1,824,483
Fund balance - ending	$ 1,322,642	$ 21,371	$ 2,116,162

Cove Park Tourism Fund	Street Maintenance Tax Fund	Street Reconstruction Fund	Houghton Capital Projects Fund	Total Nonmajor Governmental Funds
$ -	$ 596,695	$ -	$ -	$ 830,892
-	90,175	-	-	152,008
-	686,870	-	-	982,900
-	-	-	-	183,622
16,047	-	-	-	16,047
-	40,206	-	1,451,979	1,599,901
16,047	40,206	-	1,451,979	1,799,570
(16,047)	646,664	-	(1,451,979)	(816,670)
23,420	-	-	-	422,815
-	-	-	(7,290,000)	(7,353,420)
23,420	-	-	(7,290,000)	(6,930,605)
7,373	646,664	-	(8,741,979)	(7,747,275)
175,000	1,303,387	3,802	11,112,166	15,713,863
$ 182,373	$ 1,950,051	$ 3,802	$ 2,370,187	$ 7,966,588

CITY OF INGLESIDE, TEXAS

PROPRIETARY FUNDS – UTILITY FUNDS
COMPARATIVE STATEMENTS OF NET POSITION

September 30, 2023 and 2022

	Utility Fund 50	Utility Water Capital Fund 51	Utility Rolling Stock Fund 52	Impact Fees Fund 54	2023 Total	2022 Total
ASSETS						
Current assets:						
Cash and investments	$ 4,618,367	$ 856,316	$ 693,809	$ 1,508,123	$ 7,676,615	$ 10,233,285
Receivables and allowances						
Water and wastewater billings	676,064	-	-	-	676,064	574,854
Assessments	9,449	-	-	-	9,449	9,449
Other	491	-	-	-	491	2,198
Allowance for uncollectible accounts	(86,553)	-	-	-	(86,553)	(209,372)
Pension asset	-	-	-	-	-	371,426
Prepaid items	78,394	-	-	-	78,394	4,540
Inventory	82,089	-	-	-	82,089	64,145
Total current assets	5,378,301	856,316	693,809	1,508,123	8,436,549	11,050,525
Non-current assets:						
Cash and cash investments:						
Revenue bond - construction	-	21,324,594	-	-	21,324,594	-
Meter deposit funds	209,555	-	-	-	209,555	-
Revenue bond reserve	-	-	-	-	-	-
Sinking fund - bonds	-	-	-	-	-	-
Total non-current assets	209,555	21,324,594	-	-	21,534,149	-
Capital assets:						
Land	329,484	-	-	-	329,484	329,494
Construction in progress	-	4,762,709	-	-	4,762,709	312,558
Infrastructure	-	571,199	-	-	571,199	-
Buildings	475,079	-	-	-	475,079	475,079
Water system	10,096,719	-	-	-	10,096,719	10,081,090
Sewer system	20,749,783	-	-	-	20,749,783	20,747,734
Vehicles	1,836,969	-	-	-	1,836,969	1,836,969
Furniture and equipment	328,948	-	-	-	328,948	328,948
Total capital assets	33,816,982	5,333,908	-	-	39,150,890	34,111,872
Less accumulated depreciation	(22,150,400)	-	-	-	(22,150,400)	(21,856,550)
Net capital assets	11,666,582	5,333,908	-	-	17,000,490	12,255,322
Total assets	17,254,438	27,514,818	693,809	1,508,123	46,971,188	23,305,847
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows	199,186	-	-	-	199,186	64,917
Deferred outflows - OPEB	6,430	-	-	-	6,430	17,058
Total deferred outflows of resources	205,616	-	-	-	205,616	81,975

(continued)

CITY OF INGLESIDE, TEXAS

PROPRIETARY FUNDS – UTILITY FUNDS
COMPARATIVE STATEMENTS OF NET POSITION

September 30, 2023 and 2022

	Utility Fund 50	Utility Water Capital Fund 51	Utility Rolling Stock Fund 52	Impact Fees Fund 54	2023 Total	2022 Total
LIABILITIES						
Current liabilities:						
Accounts payable	$ 301,688	$ 1,561,676	$ -	$ -	$ 1,863,364	$ 28,054
Accrued liabilities	2,343	-	-	-	2,343	2,343
Compensated absences	23,619	-	-	-	23,619	29,664
Current portion of revenue bonds payable	130,000	620,000	-	-	750,000	215,000
Customer meter deposits	209,555	-	-	-	209,555	205,120
Total current liabilities	667,205	2,181,676	-	-	2,848,881	480,181
Long-term liabilities:						
Revenue bonds payable	-	21,110,000	-	-	21,110,000	2,655,000
Net pension liability	64,559	-	-	-	64,559	-
Net pension liability - OPEB	33,532	-	-	-	33,532	75,517
Total long-term liabilities	98,091	21,110,000	-	-	21,208,091	2,730,517
Total liabilities	765,296	23,291,676	-	-	24,056,972	3,210,698
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows related to pensions	6,765	-	-	-	6,765	17,839
Deferred inflows related to pensions - OPEB	22,941	-	-	-	22,941	11,692
Total deferred inflows of resources	29,706	-	-	-	29,706	29,531
NET POSITION						
Invested in capital assets	11,536,582	-	-	-	11,536,582	9,385,322
Committed for:						
Reserve 5% water/sewer increase	3,403,494	-	-	-	3,403,494	2,492,247
Resolution 25%	1,081,863	-	-	-	1,081,863	984,650
Restricted for:						
Capital projects, rolling stock and impact fees	-	3,486,403	693,809	1,508,123	5,688,335	6,732,334
Meter project	-	736,739	-	-	736,739	-
Unrestricted	643,114	-	-	-	643,114	553,040
Total net position	$ 16,665,052	$ 4,223,142	$ 693,809	$ 1,508,123	$ 23,090,126	$ 20,147,593

CITY OF INGLESIDE, TEXAS

UTILITY FUND
SCHEDULE OF OPERATING REVENUES AND EXPENSES – BY FUND

For the year ended September 30, 2023
(with comparative totals for 2022)

	Utility Fund 50	Utility Water Capital Fund 51	Utility Rolling Stock Fund 52	Impact Fees Fund 54	2023 Total	2022 Total
OPERATING REVENUES						
Charges for services:						
Water sales	$ 3,322,371	$ -	$ -	$ -	$ 3,322,371	$ 2,547,140
Sewer sales	2,154,220	-	-	-	2,154,220	1,708,724
Water taps	14,466	-	-	-	14,466	38,564
Sewer taps	15,989	-	-	-	15,989	18,693
Total charges for services	5,507,046	-	-	-	5,507,046	4,313,121
Other fees and charges:						
Delinquent account penalties	94,761	-	-	-	94,761	117,112
Water reimbursement	-	-	-	-	-	-
Other	103,616	-	-	-	103,616	899,819
Total other fees and charges	198,377	-	-	-	198,377	1,016,931
Total operating revenues	5,705,423	-	-	-	5,705,423	5,330,052
OPERATING EXPENSES						
Personnel costs	1,362,214	-	-	-	1,362,214	789,073
Contracted services	109,138	-	-	-	109,138	78,704
Supplies	107,743	-	-	-	107,743	98,770
Maintenance	159,893	-	-	-	159,893	146,021
Other operating expenses	484,713	-	-	-	484,713	1,129,613
Water purchased	1,226,618	-	-	-	1,226,618	1,198,285
Depreciation and amortization	925,901	-	-	-	925,901	886,984
Total operating expenses	4,376,220	-	-	-	4,376,220	4,327,450
Net operating income	1,329,203	-	-	-	1,329,203	1,002,602
NON-OPERATING REVENUES (EXPENSES)						
Impact fees	-	-	-	36,413	36,413	26,863
Interest income	252,956	139,091	-	70,988	463,035	62,200
Interest and fiscal charges	(6,006)	(553,912)	-	-	(559,918)	(10,013)
Net non-operating revenues (expenses)	246,950	(414,821)	-	107,401	(60,470)	79,050
Income before transfers	1,576,153	(414,821)	-	107,401	1,268,733	1,081,652
TRANSFERS						
Transfers in	76,016	2,014,164	126,520	-	2,216,700	(1,359,559)
Transfers (out)	(1,367,218)	-	-	-	(1,367,218)	-
Total transfers in (out)	(1,291,202)	2,014,164	126,520	-	849,482	(1,359,559)
Change in net position	284,951	1,599,343	126,520	107,401	2,118,215	(277,907)
NET POSITION - BEGINNING	15,717,701	2,461,881	567,289	1,400,722	20,147,593	20,425,500
PRIOR PERIOD ADJUSTMENT	662,400	161,918	-	-	824,318	-
NET POSITION - BEGINNING (RESTATED)	16,380,101	2,623,799	567,289	1,400,722	20,971,911	20,425,500
NET POSITION - ENDING	$ 16,665,052	$ 4,223,142	$ 693,809	$ 1,508,123	$ 23,090,126	$ 20,147,593

CITY OF INGLESIDE, TEXAS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the year ended September 30, 2023

Function and Activity	Total	General Government	Public Safety	Public Works	Cultural and Recreational
Land	$ 3,882,592	$ 1,328,707	$ 86,936	$ 226,420	$ 2,240,529
Buildings and improvements	9,345,490	1,710,482	1,402,797	2,537,398	3,694,813
Machinery and equipment	9,240,742	521,545	6,556,737	1,738,748	423,712
Furniture and fixtures	2,450,371	335,733	73,993	1,354,548	686,097
Infrastructure	14,658,277	-	-	14,658,277	-
Construction in progress	9,979,304	-	-	7,116,172	2,863,132
Capital leases - right of use	-	-	-	-	-
Total governmental funds capital assets	$ 49,556,776	$ 3,896,467	$ 8,120,463	$ 27,631,563	$ 9,908,283

City Of Ingleside

STATISTICAL SECTION

CITY OF INGLESIDE, TEXAS

GOVERNMENT-WIDE EXPENSES BY FUNCTION
LAST TEN FISCAL YEARS

Fiscal Year	General Government and Administration	Cultural and Recreational	Public Safety	Public Works	Economic Development	Interest and Fiscal Charges
2014	$ 1,365,152	$ 1,087,921	$ 2,392,379	$ 1,791,486	$ 1,922,424	$ 137,601
2015	1,446,736	846,291	1,970,544	2,998,645	717,879	125,778
2016	1,879,570	1,056,780	2,239,522	2,555,167	698,756	340,395
2017	2,388,323	1,101,793	1,676,018	5,721,769	713,634	325,180
2018	2,954,939	1,262,111	1,011,100	4,745,212	377,061	337,412
2019	3,424,021	1,351,605	4,041,309	1,035,754	267,900	351,127
2020	4,572,702	1,202,107	3,768,403	4,669,573	212,679	650,387
2021	3,799,210	2,109,607	2,771,097	2,663,319	470,728	440,905
2022 *	5,984,292	1,188,833	2,402,531	5,781,113	864,088	665,951
2023	4,477,534	349,297	4,701,963	4,688,127	253,667	523,174.0

* includes transfers out

Source: Current year government wide financials

TABLE 1

Water and Sewer	Total
$ 3,782,822	$ 12,479,785
3,866,326	11,972,199
3,752,124	12,522,314
3,457,596	15,384,313
3,374,655	14,062,490
3,989,524	14,461,240
4,314,557	19,390,408
3,938,602	16,193,468
4,327,450	21,214,258
4,376,220.0	19,369,982.0

CITY OF INGLESIDE, TEXAS

GOVERNMENT-WIDE REVENUES
LAST TEN FISCAL YEARS

TABLE 2

Fiscal Year	Program Revenues		General Revenues			
	Fees, Fines, Charges and For Services	Capital Grants and Contributions	Taxes	Investment Earnings	Other	Total
2014	$ 5,358,153	$ 1,764,064	$ 5,385,354	$ 522	$ 509,764	$ 13,017,857
2015	5,428,686	958,720	5,927,467	807	1,032,911	13,348,591
2016	5,280,994	500,559	6,770,973	26,029	2,242,489	14,821,044
2017	5,165,482	112,319	8,823,225	85,320	498,351	14,684,697
2018	5,449,214	3,878,023	11,275,676	174,256	1,311,369	22,088,538
2019	5,696,805	481,505	12,713,678	314,053	2,890,478	22,096,519
2020	7,126,494	74,082	13,938,179	218,109	2,348,283	23,705,147
2021	6,660,642	450,535	13,834,202	72,807	1,093,051	22,111,237
2022	6,902,834	492,495	15,011,366	279,382	5,268,588	27,954,665
2023	7,124,821	988,552	16,183,032	1,877,299	1,619,121	27,792,825

CITY OF INGLESIDE, TEXAS

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

TABLE 3

Fiscal Year	General Administration	Public Safety	Public Works	Culture and Recreation	Economic Development	Debt Service	Total
2014	$ 1,331,264	$ 2,253,501	$ 1,790,876	$ 834,452	$ 1,922,424	$ 367,010	$ 8,499,527
2015	1,438,604	2,332,531	3,115,589	846,689	734,655	378,047	8,846,115
2016	1,913,612	2,900,123	2,006,217	1,065,459	653,400	656,812	9,195,623
2017	2,427,413	2,971,052	5,551,151	1,110,472	738,250	1,170,922	13,969,260
2018	2,934,801	2,743,457	7,388,968	1,123,626	107,113	1,590,043	15,888,008
2019	3,558,498	3,060,601	6,116,548	1,214,530	151,128	1,608,061	15,709,366
2020	5,396,273	3,630,979	4,617,503	1,056,737	88,841	1,415,421	16,205,754
2021	3,680,952	4,123,388	4,057,439	1,882,821	337,245	1,910,225	15,992,070
2022	3,523,525	4,490,289	8,370,867	907,597	735,106	3,066,521	21,093,905
2023	4,462,518	4,271,025	8,999,487	2,057,856	253,667	1,933,174	21,977,727

CITY OF INGLESIDE, TEXAS

GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS

TABLE 4

Fiscal Year	Taxes	Licenses and Permits	Inter-Governmental	Charges for Services	Fines and Penalties	Other	Total
2014	$ 5,336,975	$ 279,216	$ 1,764,064	$ 1,047,351	$ 183,583	$ 231,070	$ 8,842,259
2015	5,849,653	665,831	958,720	1,045,595	186,414	367,887	9,074,100
2016	6,704,597	194,743	500,559	1,041,144	165,607	2,073,775	10,680,425
2017	8,760,402	198,612	112,319	1,057,382	150,707	385,058	10,664,480
2018	11,206,173	321,088	3,878,023	1,112,261	140,135	1,017,072	17,674,752
2019	12,610,036	603,973	481,505	1,171,439	145,312	2,386,444	17,398,709
2020	13,858,797	1,315,162	74,082	1,225,497	152,598	784,395	17,410,531
2021	13,739,333	302,272	450,535	1,260,861	238,330	552,316	16,543,647
2022	14,924,325	304,042	492,495	1,308,020	264,762	855,593	18,149,237
2023	16,183,030	363,150	988,552	1,419,398	776,702	1,968,643	21,699,475

CITY OF INGLESIDE, TEXAS

ASSESSED VALUATIONS, TAX LEVIES, AND TAX RATE DISTRIBUTIONS
LAST TEN FISCAL YEARS

TABLE 5

Tax Roll Year	Assessed Values	Tax Rate Per $100	Tax Levy	Collection Ratios Current	Collection Ratios Total
2014	$ 506,367,556	0.6150	$ 3,114,160	98.75%	101.41%
2015	598,489,421	0.6025	5,523,966	98.27%	99.96%
2016	902,925,422	0.6025	5,819,761	99.78%	99.78%
2017	1,059,826,025	0.6025	6,385,452	100.36%	101.73%
2018	1,096,243,332	0.607653	6,609,329	98.26%	99.43%
2019	1,124,090,118	0.682515	6,779,027	98.61%	99.96%
2020	1,212,978,304	0.664422	8,279,288	98.45%	99.20%
2021	1,436,204,153	0.664422	9,552,452	98.28%	98.51%
2022	1,547,401,698	0.664422	10,282,689	99.00%	99.56%
2023	2,058,330,180	0.539547	11,106,887	98.77%	95.31%

Tax Roll Year	General Fund	Debt Service Fund	Total Tax Rate
2014	0.45607	0.15893	0.61500
2015	0.43100	0.17150	0.60250
2016	0.42816	0.17434	0.60250
2017	0.43080	0.17170	0.60250
2018	0.43383	0.17382	0.60765
2019	0.52165	0.16087	0.68252
2020	0.50811	0.15631	0.66442
2021	0.46680	0.19763	0.66442
2022	0.42291	0.11663	0.53955

CITY OF INGLESIDE, TEXAS

ASSESSED AND ESTIMATED MARKET VALUES OF TAXABLE PROPERTY
LAST TEN YEARS

TABLE 6

Tax Roll Year	Net Taxable Values	Estimated Market Values	Ratio of Net Taxable Value to Estimated Market Values
2013	$ 459,716,712	$ 522,757,265	87.9%
2014	506,367,556	576,811,937	87.8%
2015	598,489,421	687,735,980	87.0%
2016	901,438,164	1,144,490,637	78.8%
2017	1,059,826,025	1,059,826,025	100.0%
2018	1,096,243,332	1,096,243,332	100.0%
2019	1,124,090,118	1,124,090,118	100.0%
2020	1,212,978,304	1,212,978,304	100.0%
2021	1,436,204,153	1,698,697,160	84.5%
2022	1,872,782,856	2,379,699,917	78.7%

CITY OF INGLESIDE, TEXAS

SCHEDULE OF TAXES LEVIED, COLLECTED, AND RECEIVABLE
LAST TEN FISCAL YEARS

TABLE 7

Levy Year	Taxes Receivable Oct. 1, 2022	Tax Levy	Net Supplements and Adjustments	Collections	Taxes Receivable Sept. 30, 2023
2013 & prior	$ 121,324	$ -	$ (4,072)	$ 4,958	$ 112,294
2014	12,259	-	(475)	1,401	10,383
2015	18,080	-	(526)	2,267	15,287
2016	26,275	-	(499)	3,315	22,461
2017	31,593	-	(194)	6,045	25,354
2018	34,984	-	(406)	7,860	26,718
2019	51,509	-	(20,847)	(7,436)	38,098
2020	84,802	-	(41,835)	197	42,770
2021	102,737	-	(2,707)	44,764	55,266
2022	-	11,106,887	-	10,970,446	136,440
Totals	$ 483,563	$ 11,106,887	$ (71,561)	$ 11,033,817	$ 485,071

CITY OF INGLESIDE, TEXAS

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET DEBT PER CAPITA LAST TEN FISCAL YEARS

TABLE 8

Fiscal Year	Population	Net Taxable Assessed Value	Gross Bonded Debt	Less Sinking Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2014	9,437	$ 506,367,556	$ 1,590,000	$ 3,892	$ 1,586,108	0.31%	$ 168
2015	9,714	5,984,894,213	8,615,000	35,112	8,579,888	1.43%	883
2016	9,758	901,438,164	9,350,000	3,892	9,346,108	1.04%	958
2017	10,488	1,059,826,025	9,430,000	45,366	9,384,634	0.89%	895
2018	10,192	1,031,318,254	9,644,000	131,280	9,523,720	0.92%	934
2019	10,192	1,124,090,118	11,150,000	177,470	10,972,530	0.98%	1,077
2020	10,192	1,212,978,304	16,380,000	445,674	15,934,326	1.31%	1,563
2021	10,192	1,436,204,153	14,880,000	432,009	14,447,991	1.01%	1,418
2022	10,106	1,547,401,698	19,390,000	927,577	18,462,423	1.19%	1,827
2023	10,147	2,142,429,206	17,980,000	1,295,406	16,684,594	0.78%	1,644

CITY OF INGLESIDE, TEXAS

PROPERTY TAX RATES-ALL DIRECT AND OVERLAPPIUNG GOVERNMENTS
(PER $100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

TABLE 9

Tax Roll Year	City of Ingleside	San Patricio County		Independent School District	
		County	Drainage District	Ingleside	Aransas Pass
2014	0.6025	0.5200	0.0601	1.0800	1.0714
2015	0.6025	0.5100	0.0600	1.0800	1.0710
2016	0.6025	0.4600	0.0541	1.0800	1.0714
2017	0.6077	0.4919	0.0579	1.0950	1.2224
2018	0.6077	0.5163	0.0654	1.1660	1.3610
2019	0.6825	0.5163	0.0696	1.0775	1.1600
2020	0.6644	0.5056	0.0655	1.0640	1.1115
2021	0.6644	0.4952	0.0613	0.9610	1.0085
2022	0.6644	0.4952	0.0599	0.9610	1.0085
2023	0.5395	0.4781	0.0535	0.9781	0.9911

CITY OF INGLESIDE, TEXAS

COMPUTATION OF LEGAL DEBT MARGIN
September 30, 2023

TABLE 10

As a Home Rule Charter City, the amount of debt, which can be issued by the City of Ingleside, Texas is not limited by law.

Under Article XI, Section 5 of the State of Texas Constitution and the City Charter, the maximum tax rate for all purposes is $2.50 per $100 of assessed valuation. Within this $2.50 maximum, there is no legal limit upon the amount of taxes which can be levied for debt service.

Taxable assessed value, 2022 tax roll	$ 2,058,330,180
Maximum tax rate per $100 assessed valuation	x 2.50
Maximum available assessed tax revenue for all purposes including debt service	51,458,255
Actual amount expended for general obligation debt service during the year ended September 30, 2023	$ 1,933,174

CITY OF INGLESIDE, TEXAS

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
September 30, 2023

TABLE 11

Name of Governmental Unit		Net Bonded Debt Outstanding Amount	Applicable to City of Ingleside Percent	Applicable to City of Ingleside Amount
City of Ingleside		$ 16,684,594	100.00%	$ 16,684,594
Counties:				
San Patricio County at 12/31/2022	*	97,815,000	10.10%	9,879,315
School Districts at 8/31/23:				
Ingleside ISD 205-903	**	57,195,000	34.16%	19,537,812
Aransas Pass 205-901	**	12,805,000	1.56%	199,758
Special Districts:				
Water District at 12/31/2022	***	19,825,000	5.12%	1,015,040
SPC Drainage District	**	-	0.00%	-
Total Direct and Overlapping Debt		$204,324,594		$ 47,316,519

Note:

* information is per San Patricio County Annual Comprehensive Financial Report for year ended 12/31/2022

** information is per Texas Bond Review Board data

*** information is per San Patricio Municpal Water District Annual Comprehensive Financial Report

CITY OF INGLESIDE, TEXAS

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR ALL LONG-TERM DEBT TO GENERAL GOVERNMENTAL EXPENDITURES OF ALL GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS LAST TEN FISCAL YEARS

TABLE 12

Fiscal Year	Principal	Interest and Other	Total Debt Service	Total General Expenditures	Ratio of Debt Service to General Expenditures
2014	$ 340,000	$ 27,010	$ 367,010	$ 8,499,528	4.32%
2015	350,000	28,048	378,048	8,846,117	4.27%
2016	405,000	251,812	656,812	9,195,624	7.14%
2017	920,000	250,922	1,170,922	13,969,260	8.38%
2018	1,310,000	280,042	1,590,042	15,888,008	10.01%
2019	1,305,000	303,061	1,608,061	15,709,366	10.24%
2020	1,280,000	135,420	1,415,420	16,205,754	8.73%
2021	1,500,000	410,225	1,910,225	15,992,069	11.94%
2022	2,500,000	566,521	3,066,521	21,093,904	14.54%
2023	1,410,000	523,174	1,933,174	21,977,728	8.80%

The above debt service expenditures include capital lease principal and interest costs, if applicable.

CITY OF INGLESIDE, TEXAS

REVENUE BOND COVERAGE - WATER AND SEWER BONDS
LAST TEN FISCAL YEARS

TABLE 13

Year Ended	Operating Income	Operating Expenses	Net Operating Income(Loss)*	Bond Debt Requirement	Coverage Ratio
9/30/2014	$ 4,127,220	$ 3,028,249	$ 1,098,971	$ 525,591	2.09%
9/30/2015	4,196,677	2,973,203	1,223,474	522,730	2.34%
9/30/2016	4,074,242	2,924,339	1,149,903	493,583	2.33%
9/30/2017	3,957,393	2,627,231	1,330,162	484,258	2.75%
9/30/2018	4,196,818	2,514,360	1,682,458	467,371	3.60%
9/30/2019	4,380,054	3,103,157	1,276,897	423,066	3.02%
9/30/2020	5,748,400	3,430,777	2,317,623	504,696	4.59%
9/30/2021	5,161,451	3,051,618	2,109,833	424,743	4.97%
9/30/2022	5,330,052	3,440,466	1,889,587	402,581	4.69%
9/30/2023	5,705,423	4,376,220	1,329,203	932,029	2.42%

* operating expenses and net operating income (loss) are exclusive of depreciation expense and payments in lieu of taxes.

CITY OF INGLESIDE, TEXAS

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

TABLE 14

Fiscal Year	Estimated Population	1 Median Household Income	2 Per Capita Income	3 Median Age	4 Average School Enrollment	San Patricio County Unemployment Rate
2014	9,437	$ 64,459	$ 22,722	32	2,174	3.90%
2015	9,714	62,953	22,773	31.4	2,410	6.10%
2016	10,488	51,667	23,145	35.5	2,060	7.60%
2017	10,488	51,667	23,145	35.5	2,060	7.60%
2018	10,242	51,667	26,881	35.5	2,060	5.80%
2019	10,242	58,856	26,881	33.3	1,976	5.30%
2020	10,192	64,877	27,070	32.5	2,136	10.40%
2021	10,192	64,877	27,070	32.5	2,136	10.70%
2022	10,106	63,639	28,309	37.6	1,998	5.70%
2023	10,147	73,191	32,271	36.9	2,023	4.30%

1 - Ingleside City Hall
2 - Information unavailable from any source
3 - Ingleside Independent School District
4 - Texas Workforce Commission

CITY OF INGLESIDE, TEXAS

PRINCIPAL TAXPAYERS
September 30, 2023

TABLE 15

Principal Taxpayer	Type of Property	2022* Assessed Taxable Valuation	Percent of Total
Enbridge Ingleside Oil Terminal	Oil and Gas	$ 443,828,270	24.01%
Kiewit Offshore Services, Ltd.	Oil and Gas	115,803,860	6.26%
Flint Hills Resources, CC LLC	Oil and Gas	95,021,090	5.14%
Enbridge Ingleside Facilities	Oil and Gas	91,093,000	4.93%
MODA Ingleside Facilities LLC	Oil and Gas	37,633,536	2.04%
Air Liquid America LP	Oil and Gas	35,899,200	1.94%
Subse 7 (US) LLC	Real Estate	35,602,675	1.93%
Chevron USA Inc	Oil and Gas	29,992,980	1.62%
Occidental Chemical Corp	Oil and Gas	26,487,661	1.43%
Kiewit Offshore Services, Ltd.	Oil and Gas	26,063,337	1.41%
Total of Top 10 Taxpayers		937,425,609	50.71%
All Other Taxpayers		911,080,738	49.29%
Total Assessed Valuation		$ 1,848,506,347	100.00%

Note:
* - the 2022 tax roll is for the fiscal year ending September 30, 2023.

CITY OF INGLESIDE, TEXAS

INSURANCE AND BOND COVERAGE
September 30, 2023

TABLE 16

POLICY	COVERAGE	EXPIRATION
Texas Municipal League Intergovernmental Risk Risk Pool #8939	$3,000,000 limit, $5,000 deductible, General Liability Actual Cash Value or Agreed Schedule Value $3,000,000 limit, $5,000 deductible, Automobile Liability Per schedule, Auto Physical Damage $2,000,000 limit, $2,500 deductible, Errors and Omissions $1,442,358 limit, $2,500 deductible, Mobile Equipment $21,447,110 limit. $25,00 deductible, Fire Extended Coverage, Vandalism and Malicious Mischief on all City Buildings and Contents	October 1, 2024
	Worker's Compensation, limit statutory includes volunteer firefighters, elected and appointed officials $100,000 limit, no deductible, Public Employee Dishonesty Blanket Bond	October 1, 2024
TWIA - Windstorm Mt. Hawley Insurance Co.	$2,500,000 part of $5,000,000,000 1% limit of Total Insurable Per location at the time of loss or damage subject to a minimum of $100,000 per occurrence for all covered perils 5% limit of Total Insurable Per Location at time of loss or damage subject to a minimum of $250,000 Per Occurrence Names Storm	May 26,2024
TWIA - Windstorm Starstone Specialty Insurance Co.	$2,500,000 part of $5,000,000 per occurrence, 50% proportionate share	

CITY OF INGLESIDE, TEXAS

MISCELLANEOUS STATISTICAL DATA
September 30, 2023

TABLE 17

Date of Incorporation	June 18, 1951
Date of City Charter Adoption	November 6, 1979
Form of Government	Council-Manager
Area-Square Miles	18.01
Miles of Streets Paved	73
Fire Protection:	
Number of Stations	1
Number of Employees Full time	0.5
Number of Volunteers	42
Police Protection:	
Number of Stations	1
Number of Employees Full time	37
Cultural and Recreation:	
Parks - Number of Acres	235.7
Number of Playgrounds	4
Number of Swimming Pools	1
Number of Community Centers	1
Number of Senior Citizens Centers	1
Number of Public Libraries	1
Number of Youth Centers	1
Education:	
Number of Schools	4
Number of School Teachers	135
Number of Nurses, Counselors, and Librarians	11
Number of Students	2,023
Average Daily Attendance	1,942
Municipal Water System:	
Number of Customers	3,280
Daily Average Consumption	.916 MGD
Storage Capacity	2.753.00 M Gallons
Number of Fire Hydrants	295
City Employees	
Full Time	99
Part Time-(FTE 8.9)	9
Seasonal	14
Number of Street Lights	370

CITY OF INGLESIDE, TEXAS

WATER PURCHASES AND SALES
LAST TEN FISCAL YEARS

TABLE 18

Fiscal Year Ended	Gallons Purchased	Gallons Sold	Gallons, City Usage, Losses, Etc.	Purchased Not Sold
9/30/2014	379,674,000	341,416,500	38,257,500	10.08%
9/30/2015	352,743,000	312,969,500	39,773,500	11.28%
9/30/2016	345,050,000	318,339,000	26,711,000	7.74%
9/30/2017	334,454,000	287,917,800	46,536,200	13.91%
9/30/2018	331,849,000	294,768,500	37,080,500	11.17%
9/30/2019	342,119,000	309,312,175	32,806,825	9.59%
9/30/2020	353,376,000	323,592,000	29,784,000	8.43%
9/30/2021	317,596,000	276,513,900	41,082,100	12.94%
9/30/2022	337,764,000	298,036,600	39,727,400	11.76%
9/30/2023	354,392,000	298,834,300	55,557,700	15.68%

CITY OF INGLESIDE, TEXAS

NUMBER OF ACTIVE ACCOUNTS AT CLOSE OF YEAR
LAST TEN FISCAL YEARS

TABLE 19

Fiscal Year End	Water Accounts	Sewer Accounts
9/30/2014	3,085	2,949
9/30/2015	3,091	2,953
9/30/2016	3,132	2,996
9/30/2017	3,169	3,035
9/30/2018	3,167	3,030
9/30/2019	3,179	3,038
9/30/2020	3,202	3,059
9/30/2021	3,228	3,079
9/30/2022	3,252	3,099
9/30/2023	3,280	3,124

Top Ten Utility Customers	Total Billed
Kiewit Offshore Services	$ 487,427
2032 TX 361, LLC	235,108
Enbridge/Moda Ingleside Energy Center	218,495
Contigo Apartments, LLC	187,992
D4IN, LLC (The Parc at Ingleside)	160,090
Juniper Ingleside, LLC (Seaside Landing Apts)	109,814
Ingleside Independent School District	106,056
Ingleside Housing Authority	90,584
BAH Ingleside Village, LLC (Ingleside Village Apts	82,771
2696 Highway 361, LLC (Bay City Flats Apts)	68,655
Total	$ 1,746,992
Total Water Sales	$ 3,261,545
Total Sewer Sales	2,109,270
Total Sales	$ 5,370,815

City Of Ingleside

COMPLIANCE SECTION

City Of Ingleside

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and
Members of the City Council
City of Ingleside, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ingleside, Texas (the "City") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 23, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-II-001 through 2023-II-007 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-II-008 through 2023-II-011 to be significant deficiencies.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2023-III-001 through 2023-III-007.

City of Ingleside's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ABIP, PC

San Antonio, Texas
July 23, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor and
Members of the City Council
City of Ingleside, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Ingleside's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-III-001 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-III-002 through 2023-III-007 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Intended Purpose

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

ABIP, PC

San Antonio, Texas
July 23, 2024

City Of Ingleside

CITY OF INGLESIDE, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the fiscal year ended September 30, 2023

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL ASSISTANCE LISTING NUMBER	GRANTOR'S PASS-THROUGH NUMBER	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
The Texas General Land Office			
Community Development Block Grant			
CDBG Disaster Recovery Program Infrastructure Project	14.228	20-065-086-C-247	$ 401,340
Community Development Block Grant			
CDBG Disaster Recovery Program Infrastructure Project	14.228	20-066-030-224	80,820
Total U.S. Department of Housing and Urban Development			482,160
U.S. DEPARTMENT OF HOMELAND SECURITY			
Texas Department of Emergency Management			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			
Drainage Master Plan - Hurricane Harvey	97.036	DR04332-TX	240,762
Generators - Hurricane Harvey	97.036	DR04332-TX	3,364
Total U.S. Department of Homeland Security			244,126
U.S. DEPARTMENT OF TREASURY			
Coronavirus State & Local Fiscal Recovery Fund			
American Rescue Plan	21.027	ARP-TX-21-087	176,676
Total U.S. Department of Treasury			176,676
U.S. DEPARTMENT OF JUSTICE			
Texas Department of Justice			
Bullet Proof Vest	16.607	4610401	42,368
Total U.S. Department of Justice			42,368
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 945,330

CITY OF INGLESIDE, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the fiscal year ended September 30, 2023

(1) Basis of presentation

The accompanying schedules of expenditures of federal awards (schedule) presents the activity of all applicable federal awards of the City of Ingleside for the year ended September 30, 2023. The City's reporting entity is defined in note 1 of the financial statements. Federal awards received directly from federal agencies as well as federal awards passed through other governmental agencies are included on the schedule of expenditures of federal awards. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position or change in net position of the City.

(2) Summary of significant accounting policies

Expenditures reported in the accompanying Schedule of Federal Awards are reported on the modified accrual basis of accounting. The modified accrual basis of accounting is described in note 1 of the financial statements. Such expenditures are not allowed or are limited as to reimbursement.

The format for the Schedule of Expenditures of Federal Awards has been prescribed by the Uniform Guidance. Such format includes revenue and expenditures recognized in the City of Ingleside's financial statements. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The City has not elected to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

(3) Revenue reconciliations

General grant fund revenue is comprised of the following:

Federal awards	$	945,330
State awards		35,862
Local grants		7,360
Total general grant fund revenue	$	988,552

CITY OF INGLESIDE, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the fiscal year ended September 30, 2023

I. Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
• Material weakness(es) identified?	X Yes	___ No
• Significant deficiencies identified not considered to be material weaknesses?	X Yes	___ No
Noncompliance material to financial statements noted?	___Yes	X No

FEDERAL AWARDS

Internal control over financial reporting:		
• Material weakness(es) identified?	X Yes	___No
• Significant deficiencies identified not considered to be material weaknesses?	X Yes	___ No
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	X Yes	___ No

IDENTIFICATION OF MAJOR PROGRAMS

Federal Assistance Listing Number(s)	Name of Federal Program or Cluster
14.228	Community Development Block Grant
21.027	American Rescue Plan

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000	
Auditee qualified as low-risk auditee?	__ Yes	X No

CITY OF INGLESIDE, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the fiscal year ended September 30, 2023

II. Financial Statement Findings

Finding 2023-II-001 – Overall
Type of Finding – Material Weakness

Criteria: The general ledger must be timely and accurately maintained, reviewed and reconciled on a monthly basis to provide management with reports that are useful for monitoring operations and to assist in decision making.

Condition/Cause: The City had an ineffective reconciliation process during the fiscal year and ineffective fiscal year-end close procedures which resulted in a significant number of misstatements to the general ledger accounts. This in addition to insufficient oversight, resulted in numerous audit adjustment entries to correct the material misstatements identified through audit procedures. The utility fund balance roll-forward was out of balance at the beginning of the year and prior period adjustments were required.

Recommendation: We recommend that the City reconciles the general ledger during the year and at year-end to ensure that the accounting function of the City is adequate to meet its financial reporting needs.

Status: City staff will reconcile the general ledger monthly to ensure that the accounting function of the City is adequate to meet its financial needs.

Finding 2023-II-002 - Grant Revenue and Receivables
Type of Finding – Material Weakness

Criteria: For reimbursement grants, revenue should reconcile to expenses and any uncollected revenue should be recorded as accounts receivable.

Condition/Cause: The City did not properly record, and match revenue related to reimbursable expenses for federal and state grants during the fiscal year. Grants receivable and accounts payable in the grant fund were understated.

Recommendation: We recommend the City monitor their grant projects to properly record all grant expenses and to match revenue from reimbursable expenses in the period the expenses are incurred.

Status: City staff will reconcile grant expenses and related revenue to ensure that the grant revenue and receivables are correctly recorded.

Finding 2023-II-003 - Capital Asset Additions and Disposals
Type of Finding – Material Weakness

Criteria: The City should maintain an up-to-date and accurate schedule of capital assets and accumulated depreciation.

Condition/Cause: The City does not maintain an up-to-date and accurate schedule of capital assets and accumulated depreciation. The City did not identify and record all capital asset additions and disposals to the capital asset schedule during the fiscal year.

Recommendation: We recommend the City utilize a capital asset management system to track all capital assets and accumulated depreciation and to maintain an updated and accurate schedule of capital assets.

II. Financial Statement Findings (continued)

Status: City staff will maintain a current, accurate and complete schedule of capital assets.

Finding 2023-II-004 - Construction Retainage Payable
Type of Finding – Material Weakness

Criteria: All accruals should be correctly recorded to the general ledger so that all expenses are captured when incurred.

Condition/Cause: The City did not properly reconcile construction retainage payable at year-end. The retainage payable and the associated expense accounts were misstated.

Recommendation: We recommend that the City should have procedures to review and reconcile construction contract activity and properly state retainage payables at year-end.

Status: City staff will adopt and implement policies and procedures to review and reconcile construction contract activity and will properly record retainage.

Finding 2023-II-005 - Unrecorded Debt
Type of Finding – Material Weakness

Criteria: All transactions including debt and related assets, fees and interest should be recorded to the general ledger when they occur.

Condition/Cause: The City issued new debt in August 2023 and the long-term debt, loan origination fees, related bond fund and interest earned were not recorded in the financials.

Recommendation: We recommend that procedures are put in place to ensure that all transactions are correctly recorded at the time of occurrence.

Status: City staff will adopt and implement procedures to ensure that all transactions are correctly recorded each month.

Finding 2023-II-006 - Prepaid Expenses
Type of Finding – Material Weakness

Criteria: All transactions including prepaid expenses should be recorded to the general ledger when they occur.

Condition/Cause: The City understated their prepaid insurance and associated expenses at September 30, 2023.

Recommendation: We recommend the City establish procedures to reconcile the expense accruals at year-end to the general ledger accounts. The City should also review expenditures to ensure they are recorded in the proper period.

Status: City staff will establish procedures to reconcile expense accruals to the general ledger and to review expenditures each month to ensure they are recorded in the proper period.

II. Financial Statement Findings (continued)

Finding 2023-II-007 - GASB 87 and GASB 96
Type of Finding – Material Weakness

Criteria: In fiscal year 2022, the City was required to implement Governmental Accounting Standards Board (GASB) 87, *Leases* and in fiscal year 2023, the City was required to implement GASB 96, *Subscription-Based Information Technology* (SBITA). The City should maintain an accurate and up-to-date schedule of leases and Subscription-Based Information Technology Agreements (SBITA) and ensure that related material assets, liabilities and expenses are correctly recorded to the general ledger.

Condition/Cause: The City has not maintained an up-to-date, complete and accurate list of leases and SBITAs with current contracts terms.

Recommendation: We recommend that the City adopt and implement a policy for leases and SBITAs that is in compliance with the GASB requirements. We recommend that leases and SBITAs are tracked along with capital assets.

Status: City staff will maintain an accurate and current schedule of leases and SBITAs to ensure they are correctly recorded in the financial statements.

Finding 2023-II-008 - Liability Accounts
Type of Finding – Significant Deficiency

Criteria: The City should comply with generally accepted accounting principles adopted in the U.S. and to comply with revenue recognition standards.

Condition/Cause: The City is currently using liability accounts to track fees and reimbursements received and held for future spending rather than recording the revenue. This resulted in an understatement in general fund revenue.

Recommendation: We recommend that the City implement procedures so that they are in compliance with all GAAP revenue recognition standards. Revenue recognized and being held for future use should be recorded in a fund balance account rather than a liability account.

Status: City staff will implement procedures to ensure the financial records are GAAP compliant and that revenue recognition standards are followed.

Finding 2023-II-009 – Property Tax Revenue Allocation
Type of Finding – Significant Deficiency

Criteria: Property tax revenue allocation should be allocated properly between the general fund and debt fund for the proportionate amount officially adopted.

Condition/Cause: The City's tax revenue was not allocated properly between the general fund and the debt fund for the proportionate share of those amounts.

Recommendation: We recommend the City review the calculation for tax revenue allocation according to the proportionate share established.

II. Financial Statement Findings (continued)

Status: City staff will review the monthly calculations and allocate payments according to the proportionate share established.

Finding 2023-II-010 - Quarterly Court Fines
Type of Finding – Significant Deficiency

Criteria: Revenue and expenses should be correctly recorded to the general ledger based on the nature of the transaction.

Condition/Cause: During our initial testing, we noted that the City posted quarterly state court fine expenses to the court fine revenue account balance rather than as an expense. The amount was reclassed by the client on the revised trial balance.

Recommendation: We recommend that the City adopts and implements procedures for regular review of the general ledger to determine that all transactions are correctly recorded.

Status: City staff will adopt and implement procedures for regular review of the general ledger to determine that all transactions are correctly recorded.

Finding 2023-II-011 - Utility Receivables
Type of Finding – Significant Deficiency

Criteria: Timing should be considered when correctly recording transactions to the general ledger.

Condition/Cause: The City had utility bill dates in October 2023 that were for September 2023 service dates. These amounts should be recorded as receivables at year-end.

Recommendation: We recommend the City implement a fiscal year-end close reconciliation process that will ensure that all year-end accruals are accurate and complete.

Status: City staff will implement a fiscal year-end close reconciliation process that will ensure that all year end accruals are accurate and complete.

III. Federal Award Findings and Questioned Costs

Finding 2023-III-001 – Schedule of Expenditures of Federal Awards (SEFA)
Type of Finding – Material Weakness

Criteria: The City is required to properly account for all federal spending and to prepare an accurate and complete SEFA for each fiscal year.

Condition/Cause: The Director of Finance, who is responsible for preparing the SEFA, did not prepare and provide a SEFA for audit for FY23. During our audit, we were able to assist the Director of Finance in producing the SEFA after numerous journal entries to the grant fund.

III. Federal Award Findings and Questioned Costs (continued)

Recommendation: We recommend that the City reviews their grant management policies and procedures. A reconciliation of grant expenses should be completed monthly. In addition, complete and accurate files should be maintained for each grant so that an accurate and complete SEFA can be prepared at year-end that ties to the general ledger.

Response: City staff will update grant management policies and procedures to include monthly reconciliations of grant expenses and will maintain complete grant files so that an accurate and complete SEFA that ties to the general ledger can be prepared annually for audit and required reporting.

Finding 2023-III-002 – Federal Audit Clearinghouse Submission
Type of Finding – Significant Deficiency

Criteria: Governmental entities that spend at least $750,000 of federal funds are required to have a Single Audit and to submit to the Federal Audit Clearinghouse (FAC) by the federally required deadline.

Condition/Cause: As a result of the delayed preparation of the SEFA, the City did not submit a Single Audit reporting package to the FAC by the federally required deadline. Non-compliance with the reporting requirements is a violation of federal grants terms and conditions. The City's continued failure to meet this filing requirement could affect future federal funding.

Recommendation: We recommend that the City reviews their grant management policies and procedures. A reconciliation of grant expenses should be completed monthly. In addition, complete and accurate files should be maintained for each grant so that an accurate and complete SEFA can be prepared at year-end that ties to the general ledger. The SEFA should be completed in a timely manner so that it can be audited and then submitted to the FAC as required.

Response: City staff will update grant management policies and procedures to include monthly reconciliations of grant expenses and will maintain complete grant files so that an accurate and complete SEFA that ties to the general ledger can be prepared annually for audit and required reporting. The SEFA will be completed in a timely manner and the Single Audit will be submitted to the FAC as required.

Finding 2023-III-003 – Federal Reporting Compliance - American Rescue Plan (ARP)
Type of Finding – Significant Deficiency

Criteria: Accurate and complete Project and Expenditure Reports are required to be submitted on a regular basis for ARP funds.

Condition/Cause: Per review of the SEFA and support documentation for the ARP grant funds expended during the reporting period of April 1, 2022 to March 31, 2023, ABIP noted expenses incurred in that period were not included on the required Project and Expenditure Report.

Recommendation: We recommend that the City review their grant management policies and procedures as well as the agreement with their third-party grant management company. A reconciliation of grant expenses should be completed monthly. In addition, complete and accurate files should be maintained for each grant so that accurate and complete reporting can be submitted as required.

III. Federal Award Findings and Questioned Costs (continued)

Response: The City will review their grant management policies and procedures and will reconcile grant expenses and revenues monthly. In addition, complete and accurate files will be maintained for each grant so that accurate and complete reporting can be submitted as required.

Finding 2023-III-004 – Federal Reporting – Community Development Block Grant (CDBG)
Type of Finding – Significant Deficiency

Criteria: Per the federal grant compliance supplement, for all programs under Assistance Listing 14.228, Section 3 of HUD Act of 1968 is applicable (24 CFR Part 75). A grantee is required to submit annual reports related to hiring opportunities and labor hours.

Condition/Cause: The City was unable to provide documentation that the Section 3 performance report was submitted to HUD as required.

Recommendation: We recommend that the City review their grant management policies and procedures to ensure that the City correctly submits federal reporting to HUD as required.

Response: City staff will review their grant management policies and procedures to ensure that the City is correctly submitting federal reporting to HUD as required.

Finding 2023-III-005 – Federal Special Tests and Provisions – CDBG Wage Rate Requirements
Type of Finding – Significant Deficiency

Criteria: All laborers and mechanics employed by contractors or subcontractors to work on construction contracts in excess of $2,000 financed by federal assistance funds must be paid wages not less than those established for the locality of the project (prevailing wage rates) by the Department of Labor (DOL).

Condition/Cause: The City was unable to provide documentation that a provision for compliance with DOL Wage Rate Requirements was included in the CDBG construction contract. This includes a requirement for the contractor or subcontractor to submit to the nonfederal entity weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls). The City was unable to provide documentation that certified payrolls were submitted as required.

Recommendation: We recommend that the City reviews their grant management and procurement policies and procedures to ensure that Federal Wage Rate requirements are included in all construction contracts in excess of $2,000 financed by federal assistance. We also recommend that the City adopts policies and procedures to ensure that contractors and subcontractors comply with wage rate requirements.

Response: City staff will review their grant management and procurement policies and procedures to ensure that Federal Wage Rate requirements are included in all eligible construction contracts and procedures to monitor that contractors and subcontractors comply with wage rate requirements.

III. Federal Award Findings and Questioned Costs (continued)

Finding 2023-III-006 – Grant Agreement Compliance – CDBG Reporting
Type of Finding – Significant Deficiency

Criteria: As a recipient of CDBG funding passed through the Texas General Land Office (GLO), the City is required to submit an Audit Certification Form (ACF) to the Texas GLO for each fiscal year.

Condition Cause: The City submitted an ACF on December 15, 2023 and a revised ACF on May 15, 2024. Both certifications contained errors that were corrected with audit adjustments. In addition, the City is required to submit monthly activity reports to the GLO. The City was not able to provide documentation that all 12 reports were submitted as required. In addition, because of the audit adjustments, some of the monthly reports if submitted would have been incorrect.

Recommendation: We recommend that the City reviews their grant management policies and procedures. A reconciliation of grant expenses should be completed monthly. In addition, complete and accurate files should be maintained for each grant so that correct reporting can be submitted as required.

Response: City staff will review their grant management policies and procedures and will complete a monthly reconciliation of grant expenses. Complete and accurate files will be maintained for each grant so that correct reporting can be submitted as required.

Finding 2023-III-007 – Grant Agreement Compliance – CDBG Environmental Review
Type of Finding – Significant Deficiency

Criteria: Per the GLO, a CDBG Disaster Recovery subrecipient is responsible for compliance with federal environmental review requirements to complete and certify the results of the environmental review which is submitted to the U.S. Office of Housing and Urban Development (HUD). The City must designate a Certifying Office that has the authority to assume legal responsibility for certifying environmental requirements have been followed.

Condition/Cause: The City was unable to provide documentation that the required environmental review was completed and certified.

Recommendation: We recommend that the City reviews their grant management policies and procedures to ensure that they are in compliance with all grant agreement requirements and that adequate documentation is maintained to document compliance.

Response: City staff will review their grant management policies and procedures to ensure that they are in compliance with all grant agreement requirements and will maintain adequate documentation to document grant compliance.

CITY OF INGLESIDE, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the fiscal year ended September 30, 2023

Summary of findings:

Finding #	Type of Finding	Finding Name	Assistance Listing #	Program Name
2023-II-001	Material Weakness	Overall	N/A	N/A
2023-II-002	Material Weakness	Grant Revenue and Receivables	N/A	N/A
2023-II-003	Material Weakness	Capital Asset Additions and Disposals	N/A	N/A
2023-II-004	Material Weakness	Construction Retainage Payable	N/A	N/A
2023-II-005	Material Weakness	Unrecorded Debt	N/A	N/A
2023-II-006	Material Weakness	Prepaid Expenses	N/A	N/A
2023-II-007	Material Weakness	GASB 87 and GASB 96	N/A	N/A
2023-II-008	Significant Deficiency	Liability Accounts	N/A	N/A
2023-II-009	Significant Deficiency	Tax Note Payments	N/A	N/A
2023-II-010	Significant Deficiency	Quarterly Court Fines	N/A	N/A
2023-II-011	Significant Deficiency	Utility Receivables	N/A	N/A
2023-III-001	Material Weakness	Schedule of Expenditures of Federal Awards	14.228/21.027	CDBG/ARP
2023-III-002	Significant Deficiency	Federal Audit Clearinghouse Submission	14.228/21.027	CDBG/ARP
2023-III-003	Significant Deficiency	Reporting	21.027	ARP
2023-III-004	Significant Deficiency	Reporting	14.228	CDBG/ARP
2023-III-005	Significant Deficiency	Wage Rate Requirements	14.228	CDBG/ARP
2023-III-006	Significant Deficiency	Reporting	14.228	CDBG/ARP
2023-III-007	Significant Deficiency	Environmental Review	14.228	CDBG/ARP

CITY OF INGLESIDE, TEXAS

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

For the fiscal year ended September 30, 2023

Not applicable as no Single Audit required in prior year.

CITY COUNCIL AGENDA
Special City Council Meeting and Budget Workshop Meeting: August 3, 2024

AGENDA ITEM: 7

Deliberate and take appropriate action to purchase Lexipol Services to provide the Ingleside Police Department with an agency policy manual, policy updates, policy archival, Standard Operating Procedures (SOP) and help with accreditation for an initial cost of $51,446.00.

SUBMITTED BY: Martin Molina, Chief of Police

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

It is essential for the Police Department to maintain up-to-date and consistent policies to ensure the safety and well-being of our community and residents. However, keeping track of changing legislation and practices can be daunting, requiring hundreds of personnel-hours annually. In light of this, we have decided to subscribe to Lexipol's program. By doing so, we can benefit from the expertise of the dedicated team members at Lexipol who have extensively researched, taught, and experienced these issues.

- The scope of this service includes policy manual, daily training bulletin, policy updates, agency policy archival, mobile app for in the field access to policy and training materials, accreditation workbench, and (SOP) Standard Operating Procedures.
- These services are tailored to meet the specific needs of the Ingleside Police Department.
- The cost of people's hours alone to keep up with the changes in laws and policy exceeds the cost of this service.
- Helps with Accreditation for IPD

FISCAL ANALYSIS:

There is a one-time implementation fee to convert files over for $35,666.00 plus a $15,780.00 annual subscription fee of $51,446.00.

RECOMMENDATION:

Staff recommends Council approve the services from Lexipol for the accreditation of the Ingleside Police Department.

ATTACHMENTS:

1. 2024-08-03 Lexipol Services for Accrediation of IPD

LEXIPOL SERVICES-POLICY

- It is essential for the Police Department to maintain up-to-date and consistent policies to ensure the safety and well-being of our community and residents. However, keeping track of changing legislation and practices can be daunting, requiring hundreds of person-hours annually. In light of this, we have decided to subscribe to Lexipol's program. By doing so we can benefit from the expertise of the dedicated team members at Lexipol who have extensively researched, taught, and lived these issues.
- The scope of this service includes Policy manual, daily training bulletin, policy updates, agency policy archival,, mobile app for in the field access to policy and training materials, accreditation workbench, and (SOP) Standard Operating Procedures.
- These services are tailored to meet the specific needs of the Ingleside Police Department.
- The cost of people's hours alone to keep up with the changes in laws and policy exceeds the cost of this service.
- Helps with Accreditation for IPD
- https://www.youtube.com/watch?v=6ZJo5e3CYfM
- **One time implementation to convert files over $35,666.00 plus $15,780.00 annual subscription is total of $51,446.00**

LEXIPOL SERVICES-OVERVIEW

Overview

Lexipol empowers first responders and public servants to best meet the needs of their residents safely and responsibly. We are the experts in policy, training and wellness support, committed to improving the quality of life for all community members. Our solutions include state-specific policies, online learning, behavioral health resources, funding assistance, and industry news and information offered through the websites Police1, FireRescue1, EMS1 and Corrections1. Lexipol serves more than 2 million public safety and government professionals in over 10,000 agencies and municipalities. The services proposed below are designed to meet your agency's specific goals and needs.

Annual Subscription

QTY	DESCRIPTION	UNIT PRICE	EXTENDED
1	Annual Law Enforcement Policy Manual & Daily Training Bulletins (12 Months)	USD 13,629.00	USD 13,629.00
1	Annual Law Enforcement Supplemental Manual(s) (12 Months)	USD 1,427.00	USD 1,427.00
1	Annual Law Enforcement Procedures (12 Months)	USD 724.00	USD 724.00
1	Law Enforcement Accreditation Workbench Basic (12 Months)	USD 0.00	USD 0.00
	Subscription Line Items Total		**USD 15,780.00**
			USD 15,780.00
		Annual Subscription TOTAL:	USD 15,780.00

One Time Implementation

QTY	DESCRIPTION	UNIT PRICE	EXTENDED
1	Law Enforcement Standard Policy Cross-Reference	USD 4,898.00	USD 4,898.00
1	Law Enforcement Agency-Specific Content Extraction	USD 4,752.00	USD 4,752.00
1	Law Enforcement Full Implementation	USD 26,016.00	USD 26,016.00
	One-Time Line Items Total		**USD 35,666.00**
			USD 35,666.00
		One Time Implementation TOTAL:	USD 35,666.00

*Law Enforcement pricing is based on 25 Law Enforcement Sworn Officers. Cross Reference Professional Services pricing is based on 427 pages.

CITY COUNCIL AGENDA
Special City Council Meeting and Budget Workshop Meeting: August 3, 2024

AGENDA ITEM: 8

Deliberate and take appropriate action on a first and only reading of an Ordinance amending the fiscal year 2023-2024 budget for the City of Ingleside, Texas, for the General Fund for the City Council and Police Department operating budgets.

SUBMITTED BY: Caron Vela, Director of Finance

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

The fiscal year 2023-2024 budget was adopted on September 12, 2023. Since that time, City Manager Lewis and Police Chief Molina

The City Charter states, "One reading shall be required for emergency and budget/tax ordinances". The City Attorney concurs that only one reading shall be required to pass this budget amendment ordinance.

FISCAL ANALYSIS:

CITY OF INGLESIDE
DEPARTMENT REVENUES AND EXPENSES
BUDGET AMENDMENT

Fund 10 GENERAL FUND

Expenses		
Council Discretionary Funds	10-501-581	(51,450)
Transfer FD30-Capital	10-509-933	51,450

Fund 30 CAPITAL FUND

Revenues		
Transfer In-Police Dept	30-4909	(51,450)
Expenses		
Transfer FD30-Capital	30-509-933	51,450

[To amend the FY2024 budget as shown above to utilize City Council Discretionary Funds for the Police Department accreditation program.]

If approved, the balance in the Council Discretionary Funds will be $64,237 ($115,687-$51,450).

RECOMMENDATION:

Staff recommends approving the ordinance to amend the fiscal year 2023-2024 budget for the City of Ingleside, Texas, for the General Fund for the City Council and Police Department operating budgets.

ATTACHMENTS:

1. 2024-08-003 ORDINANCE NO- FY2024-xx BUDGET AMENDMENT-PD ACCREDITATION PROGRAM

ORDINANCE NO. 2023-__

AN ORDINANCE AMENDING THE FISCAL YEAR 2023-2024 BUDGET FOR THE CITY OF INGLESIDE, TEXAS, FOR THE GENERAL FUND AND CAPITAL FUND FOR THE CITY COUNCIL OPERATING BUDGET AND THE POLICE DEPARTMENT CAPITAL PURCHASES BUDGET.

BE IT ORDAINED BY THE CITY COUNCIL OF INGLESIDE, TEXAS:

WHEREAS, it was unforeseen when the budget was adopted that there would be a need for funding for these expenditures this fiscal year.

BE IT ORDAINED by the City Council of the City of Ingleside that the Fiscal Year 2023-2024 budget be amended as shown as follows:

CITY OF INGLESIDE
DEPARTMENT REVENUES AND EXPENSES
BUDGET AMENDMENT

Account Name:	Dept-Acct Number:	Budget Increase	Budget Decrease
Fund 10 GENERAL FUND			
Expenses			
Council Discretionary Funds	10-501-581		(51,450)
Transfer FD30-Capital	10-509-933	51,450	
Fund 30 CAPITAL FUND			
Revenues			
Transfer In-Police Dept	30-4909	(51,450)	
Expenses			
PD Policy Accreditation	30-509-715	51,450	

[To amend the FY2024 budget as shown above to utilize City Council Discretionary Funds for the Police Department policy update for the accreditation program.]

THAT all Ordinance or parts of Ordinances in conflict with this Ordinance are repealed to the extent of such conflict only.

THAT if for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance shall be held invalid or unconstitutional by final judgement of a court of competent jurisdiction, it shall not affect any other section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, for it is the definite intent of this City Council that every section, paragraph, subdivision, clause, phrase, word or provision hereof be given full force and effect for its purpose.

DRAFT

THAT this Ordinance shall not be codified, but shall become effective on and after adoption and publication as required by law.

PASSED, APPROVED AND ADOPTED this _____ day of _____ 2024.

CITY OF INGLESIDE, TEXAS

_____
Pedro Oscar Adame, Mayor

ATTEST:

_____
Ruby Beaven, City Secretary

DRAFT

CITY COUNCIL AGENDA
Special City Council Meeting and Budget Workshop Meeting: August 3, 2024

AGENDA ITEM: 9

Deliberate and take appropriate action to accept the 2024 total appraised, assessed, and taxable values of all and new property in the City of Ingleside as certified by the San Patricio County Appraisal District.

SUBMITTED BY: Caron Vela, Director of Finance

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

Every year the San Patricio County Appraisal District office prepares the certified rolls of the total appraised assessed and taxable values of all and new property in the City of Ingleside.

FISCAL ANALYSIS:

We are waiting for the final figures from the San Patricio County Appraisal District due to revisions.

RECOMMENDATION:

Staff recommends the Council accept the total certified appraisal totals.

ATTACHMENTS:

None

CITY COUNCIL AGENDA
Special City Council Meeting and Budget Workshop Meeting: August 3, 2024

AGENDA ITEM: 12

Strategic planning discussions on Council ideas for the future.

SUBMITTED BY: Brenton Lewis, City Manager

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

Discussion and input from Council for future ideas.

FISCAL ANALYSIS:

RECOMMENDATION:

ATTACHMENTS:
None

CITY COUNCIL AGENDA
Special City Council Meeting and Budget Workshop Meeting: August 3, 2024

AGENDA ITEM: 13

Infrastructure Services Budget Presentation.

SUBMITTED BY: Gary Paredez, Director of Infrastructure Services

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

Budget Workshop Presentation for the proposed Fiscal Year 2024-2025 Budget for Infrastructure Services.

FISCAL ANALYSIS:

N/A

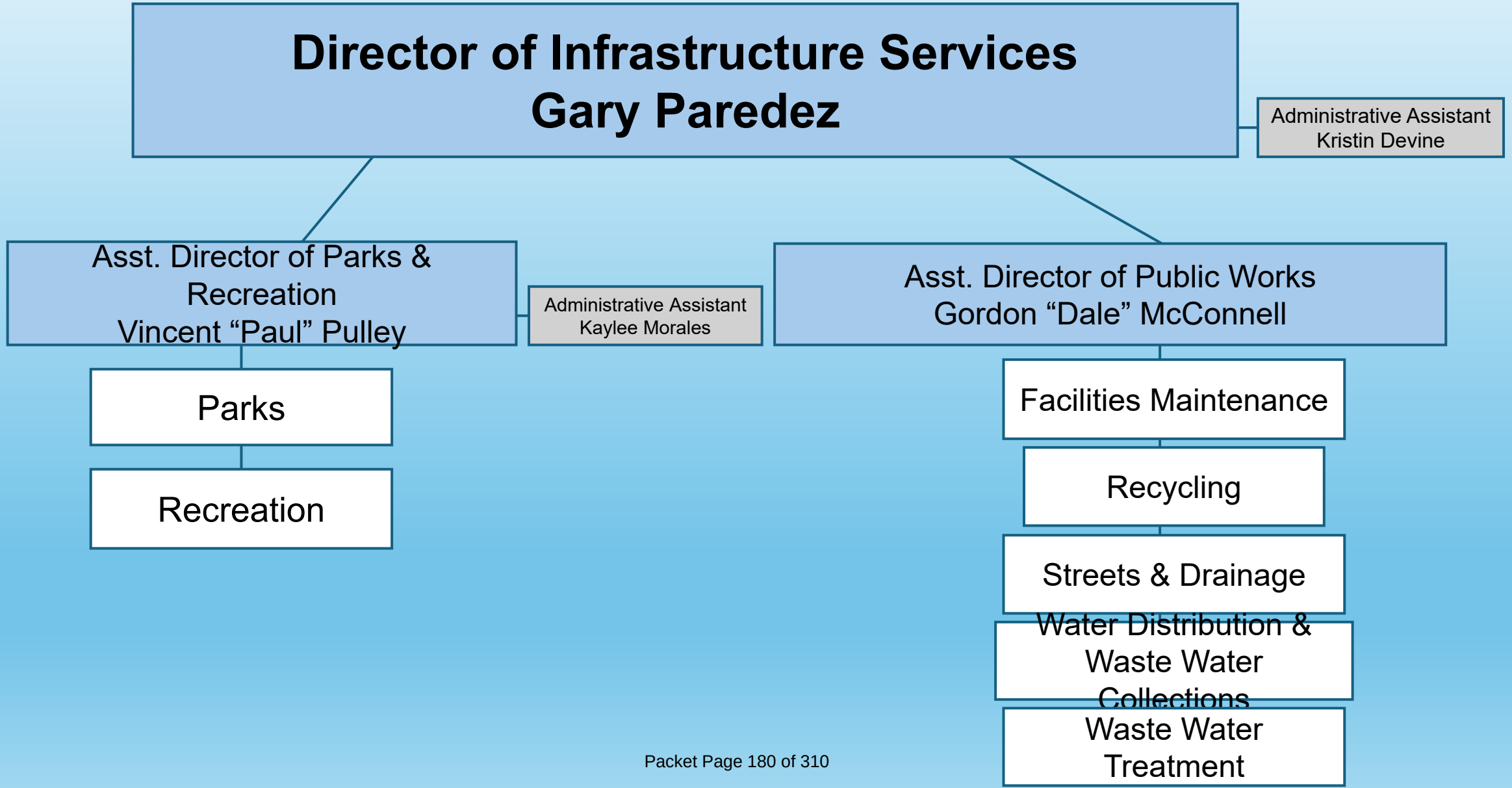
RECOMMENDATION:

Presentation Only.

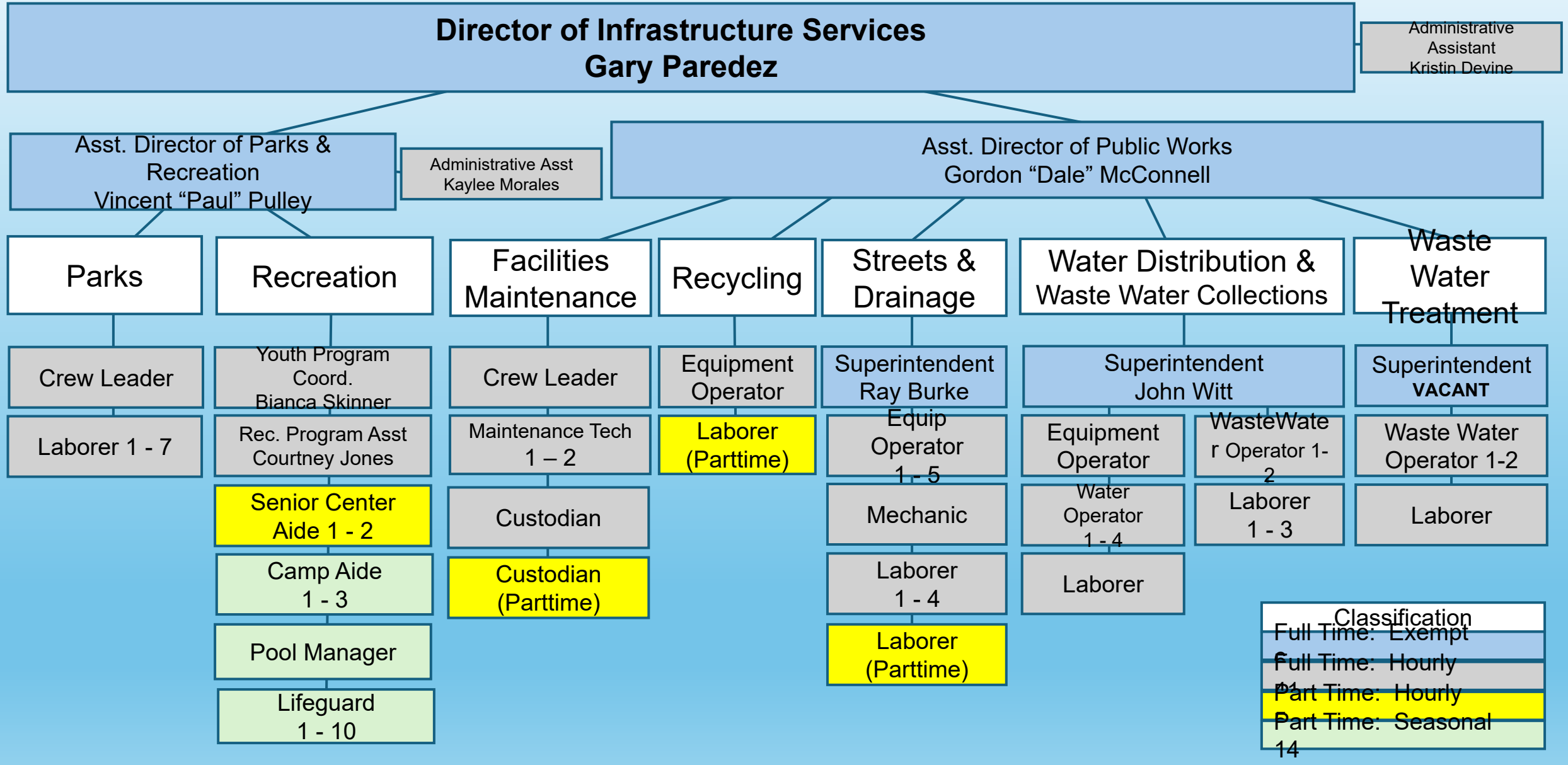
ATTACHMENTS:

1. Infrastructure Services Budget PP

Infrastructure Services



Infrastructure Services



Infrastructure Services

Director of Infrastructure Services
Gary Paredez

Administrative Assistant
Kristin Devine

Asst. Director of Parks & Recreation
Vincent “Paul” Pulley

Administrative Assistant
Kaylee Morales

Parks

- Crew Leader
  Dave Ward
- Laborer 1
  VACANT
- Laborer 1
  Ruben Ortiz
- Laborer 1
  Rudy Sanchez
- Laborer 1
  Matthew Escobedo
- Laborer 1
  Joe Elrod
- Laborer 1
  Temp- Trey Martin
- Laborer 1
  Temp- Raymond Salinas

MOWING

Mowing of Right of Ways, Parks, City Lots, water tower and pump stations, wastewater lift stations (Zero Turn Mowers) 132.10 acres mowed monthly by Parks Maintenance mowing and weed-eating crew.

The Mowing Crew is also called on to mow State Right-Of- Ways when the state is not available, and a potential traffic hazard exists.

PARKS MAINTENANCE

The Parks Maintenance Crew is also the Mowing Crew with employees mowing and two employee doing maintenance for 218 acres of parks within the city. These folks also manage our Pool and Splash Pad. The Parks Crew also assists with all events held by the City in the parks.

Parks (acreage)

Kenney Bayou	**60 acres**
Faith Park	**6.5 acres**
Simmons Park	**14.5 acres**
Oak Terrace	**2 acres**

Public Works Mowing & Weedeating Schedule with Acreage

LOCATIONS	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
Buildings	*Animal Control	*City Hall *Library & *Pool *Garden Center *Senior Center (5.5)	*WWTP *Warehouse (Total of *Fire Station 13) *Police Dept		*Parks Building
Lift Stations	*On site WWTP *Simmons Park (11.37) ***All 19 Locations** on an as needed basis -Humble -12th Street -4th Street West -Taft -10B -McCullough -Kiewit -Comfort Inn -Live Oak -Simmons -Saunders -Homeport -4th Street East -Morgan -Berry Dock -Portside -6th Street -Faith -Kenny				
Water Stations	*4th St (.5) *Homeport Water Tower (1.5)	*Waco Street (.5)			*Simmons Water Tower (8.83)
Parks	*Cove Park (5.5) *Whitney Lake (8)	*Faith Park (5.75) *Baseball Fields	*Oak Terrance (8th St) (1.5)	*Live Oak Park & Fields (41.65)	Simmons Park (11.37)
City Lots	*Ave A (1) *West Main (6.34)	*San Angelo (.5) *Main & Nix (.5)	*8th & Ave C (.5)		
Right of	361 Sign (.7)	*Church Street (1.5)	*Ave G Ditch (1.57)		

Infrastructure Services

Director of Infrastructure Services
Gary Paredez

Administrative Assistant
Kristin Devine

Asst. Director of Parks & Recreation
Vincent “Paul” Pulley

Administrative Assistant
Kaylee Morales

Recreation

Youth Program Coord.
Bianca Skinner

Rec. Program Asst
Courtney Jones

Parks and Recreation offers a variety of seasonal and year-round recreation programs for residents. Programs are held at our local parks and facilities

Senior Center Aide (pt)
Lupe Martinez

Senior Center Aide (pt)
Alicia Chavez

The Senior Citizens’ Center serves the needs of Ingleside’s older citizens by providing opportunities and resources for nutrition, health, recreation and social interaction.

Camp Aide
Amanda Rodriguez

Camp Aide
Brianna Canales

Camp Aide
Lino Solis

Camp aides assist Youth Programs and recreational events to ensure safe and fun activities.

Pool Manager
Aaron Jongema

Lifeguard- Noah Rodriguez

Lifeguard- Brayden Davis

Lifeguard- Krista Villarreal

Lifeguard- Kalee Bullard

Lifeguard- Elianna Rodriguez

Lifeguard- Logan Kimbrell

Lifeguard- Jayce Huerta

Lifeguard- Carson Lopez

Lifeguard- Javier Solis

Lifeguard- Seth Ruff

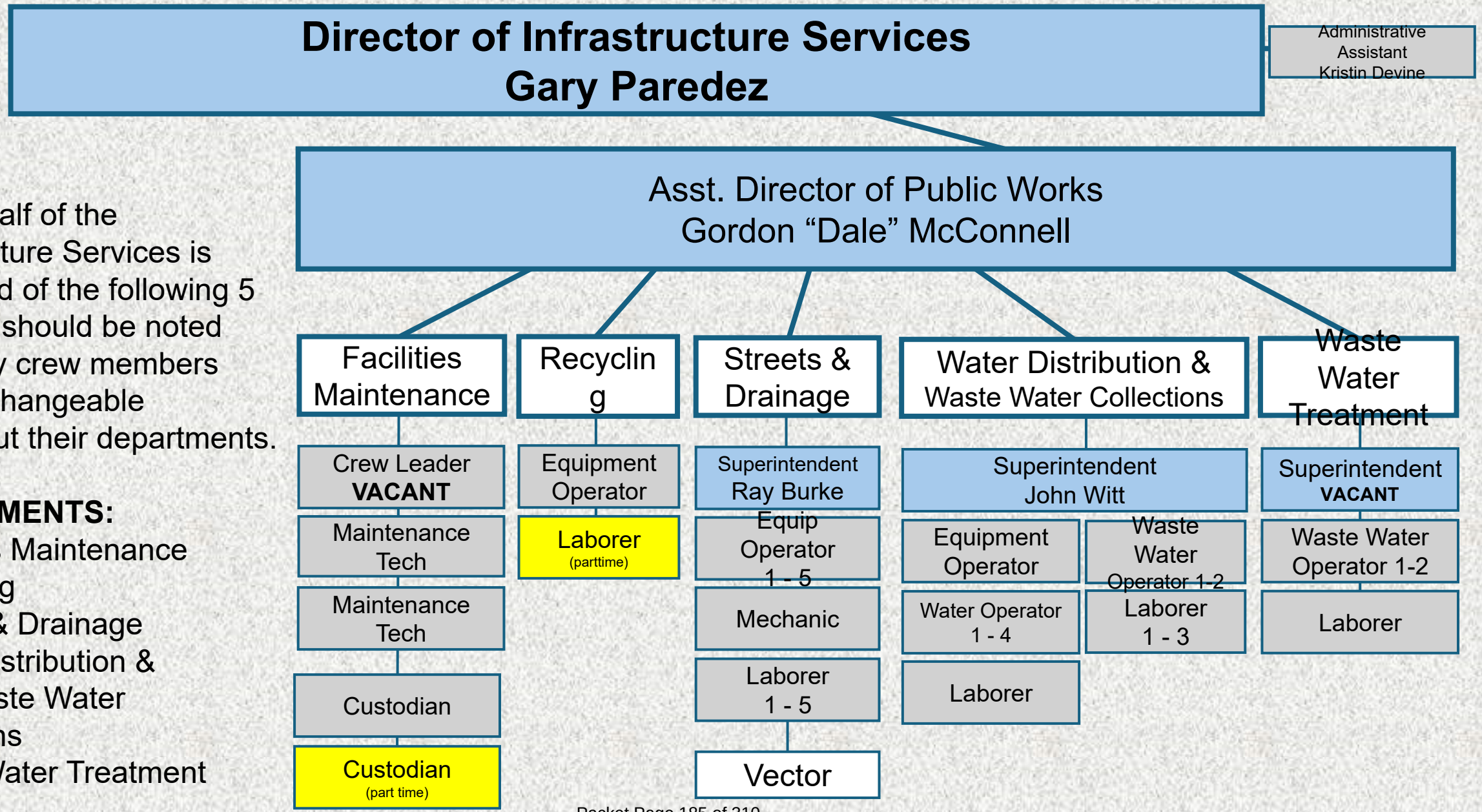
Ingleside Pool is open seasonally from June to August. Parks Crew leader takes care of the chemicals.

The Splash Pad is open April to October. Parks Crew leader takes care of the chemicals.

Infrastructure Services

The 2nd half of the Infrastructure Services is composed of the following 5 depts. *It should be noted that many crew members are interchangeable throughout their departments.

DEPARTMENTS:
-Facilities Maintenance
-Recycling
-Streets & Drainage
-Water Distribution & Waste Water Collections
-Waste Water Treatment Plant



Infrastructure Services

Director of Infrastructure Services
Gary Paredez

Administrative Assistant
Kristin Devine

Asst. Director of Public Works
Gordon “Dale” McConnell

Facilities Maintenance

- Crew Leader **VACANT**
- Maintenance Tech Don Gustafson
- Maintenance Tech Jesus Mendez
- Custodian Robert Castillo
- Custodian (parttime) Marisa Rodriguez

FACILITIES MAINTENANCE
There are currently two employees assigned to the Facilities Maintenance department to ensure all facilities belonging to the City are well maintained.

These employees also take care of repairs to all City facilities as they arise and are knowledgeable in the area. The larger projects, which they are unable to complete or not equipped for, are contracted out.

CUSTODIAL STAFF
There are a total of 2 employees, (1 full time & 1 part time) assigned to maintain all 9 facilities belonging to the city.

-City Hall -City Hall Annex -Library -Humble -Police Dept
-Fire Dept -Municipal Court -Public Works -Senior Center

Infrastructure Services

Director of Infrastructure Services
Gary Paredez

Administrative Assistant
Kristin Devine

Asst. Director of Public Works
Gordon “Dale” McConnell

Recycling

Equip Operator
Brian Svoma

Laborer (part time)
Brendan Pringle

RECYCLING

The recycling center is a place for the residents of the city of Ingleside to be able to bring their recyclable cardboard and plastic. The facility bales the cardboard & the plastic. A recycling company picks the completed bales up.

The hours of operation are:
Tuesday: 8 am -12 pm & 1 pm-5 pm
Thursdays: 8 am -12 pm & 1 pm-5 pm
Saturdays: 8 am -12 pm

H-E-B has generously donated a grant for the start up. The city maintains the operations.

Infrastructure Services

Director of Infrastructure Services
Gary Paredez

Administrative Assistant
Kristin Devine

Asst. Director of Public Works
Gordon “Dale” McConnell

Superintendent
Ray Burke

Mechanic
Temp- Jacob Salinas

Streets & Drainage

Equip Operator I **VACANT**	Equip Operator I Skyler Shugart
Equip Operator II Daniel Gonzalez	Equip Operator II Julian Adame
Equip Operator II Monty Griffeth	Laborer Temp- Joe Ramirez
Laborer Marcus Rodriguez	Laborer Temp- David Conde
Laborer (part time) Alberto Lopez	Laborer Temp- Kade Martin

Vector

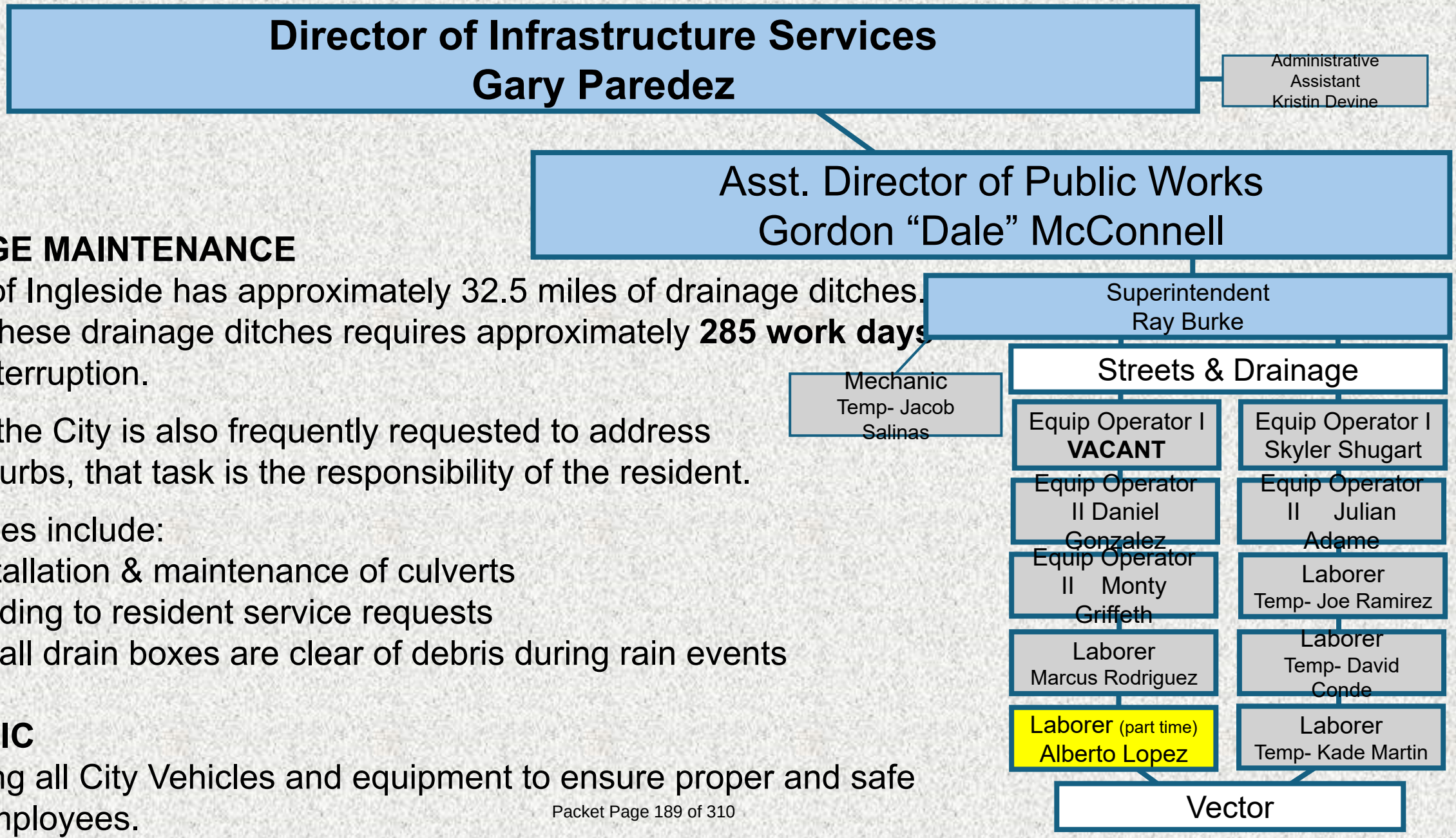
STREET MAINTENANCE

The **Street Maintenance** Crew overlap with the **Drainage Crew** employees needing both skills to complete Street and Drainage maintenance for the approximate 48 miles of city roadway. **Vector** is also absorbed throughout the combined crew to address spraying for insects throughout the city.

Mowing- One employee is dedicated to mowing the areas to ensure the streets and drainage areas are clear. These area include:
-Drainage ditches -Right Of Ways(ROW)
-Parks mowed monthly: Brush Hog 61.49 acres & Slope Mower 30,485 ft.

Other duties include:
- Patching streets
- Maintaining signs
- Removal of illegal dumping
- Responding to resident requests as

Infrastructure Services



DRAINAGE MAINTENANCE

The City of Ingleside has approximately 32.5 miles of drainage ditches. To clean these drainage ditches requires approximately **285 work days** without interruption.

Although the City is also frequently requested to address resident curbs, that task is the responsibility of the resident.

Other duties include:

- The installation & maintenance of culverts
- Responding to resident service requests
- Ensure all drain boxes are clear of debris during rain events

MECHANIC

Maintaining all City Vehicles and equipment to ensure proper and safe use for employees.

Areas the City Mows

One employee from the Streets/Drainage dept. is allocated to maintain these areas using various mowing equipment.

Brush Hog Mower (Right of Ways)

Mooney Ln
Morgan Ln
Kenny Ln
12th St
Indian Trail
4th St
6th St
West Main
Both Side of RR tracks
FM 1069-end of curbs
HWY 361-end of curbs
Port at Live Oak
Coach Emery Bellard
4 water storage stations
16 wastewater lift stations
Railroad ROW(FM1069-Ave A)
Simmons (Tiner to SH 361)
Parkview (curb-Live Oak entry)
Tiner Lane (FM1069-Lover ln)
SH 631-Tiner (Westlake)
Ave G to Raintree Trail
4th St (old dump ground)
City Yard
City Sign on HWY 361
City Lots 8th & Ave C
Baywood
Dendy
Munson
Upton

Mowed once mthly

Beasley (2 acres)
Mooney (4.45 acres)
Morgan (4.45 acres)
Kenny (4.45 acres)
Tiner (4.26 acres)
12th St (1.84 acres)
8th St (2.18 acres)
6th St (2.94 acres)
4th St (2.94 acres)
Ave A (4.86 acres)
RR ROW (8.2 acres)
Water Tower
Simmons (8.83 acres)
Live Oak Park (8.16 acres)
Sunray (1.93 acres)

Slope Mower (Ditches)

Coach Emery Bellard - Ave B
Ave B to WWTP
8th St (Ave B to FM 1069)
Parkview ditch
8th St near school
Garza Ln
6th St (Ave A to Garza Ln)
Kenney Ln ditch by bird sanctuary
Mooney Ln (FM 1069-Ave A)
Ave G (1st St to Railroad ditch)
West Main St ditch (N. of RR tracks)
Wright St.
Ave I (3rd St. to 4th St.)
1st St (Ave G to Ave H)
Ave J (1st St to RR tracks)
Ave H (small section near 4th St)
4th St (some areas)
Pruitt Ln
Parkview ditch to Port Ave
Dallas & Amarillo

Mowed once monthly

1069 – Ave A (9430 ft)
Live Oak Park (4700 ft)
Parkview (700 ft)
Achievement (950 ft)
8th (1500 ft)
Kenney (1000 ft)
Mooney (1200 ft)
West Main (3635 ft)
Tiner (950 ft)
Garza (8th St. -6th St.) (2000 ft)
Ave B to San Angelo (1500 ft)
SH 361(Tiner @Post Office)(450 ft)

Infrastructure Services

Director of Infrastructure Services
Gary Paredez

Administrative Assistant
Kristin Devine

Asst. Director of Public Works
Gordon “Dale” McConnell

Superintendent
John Witt

WASTE WATER COLLECTION

There are currently six employees assigned to wastewater department. They are responsible for the wastewater collection from each resident and business of Ingleside, as per TCEQ rules and regulations.

These employees are also responsible for:
- Maintaining operations of lift stations
- Respond and clear wastewater line blockages
- Install newly requested wastewater taps
- Responding to resident requests as needed

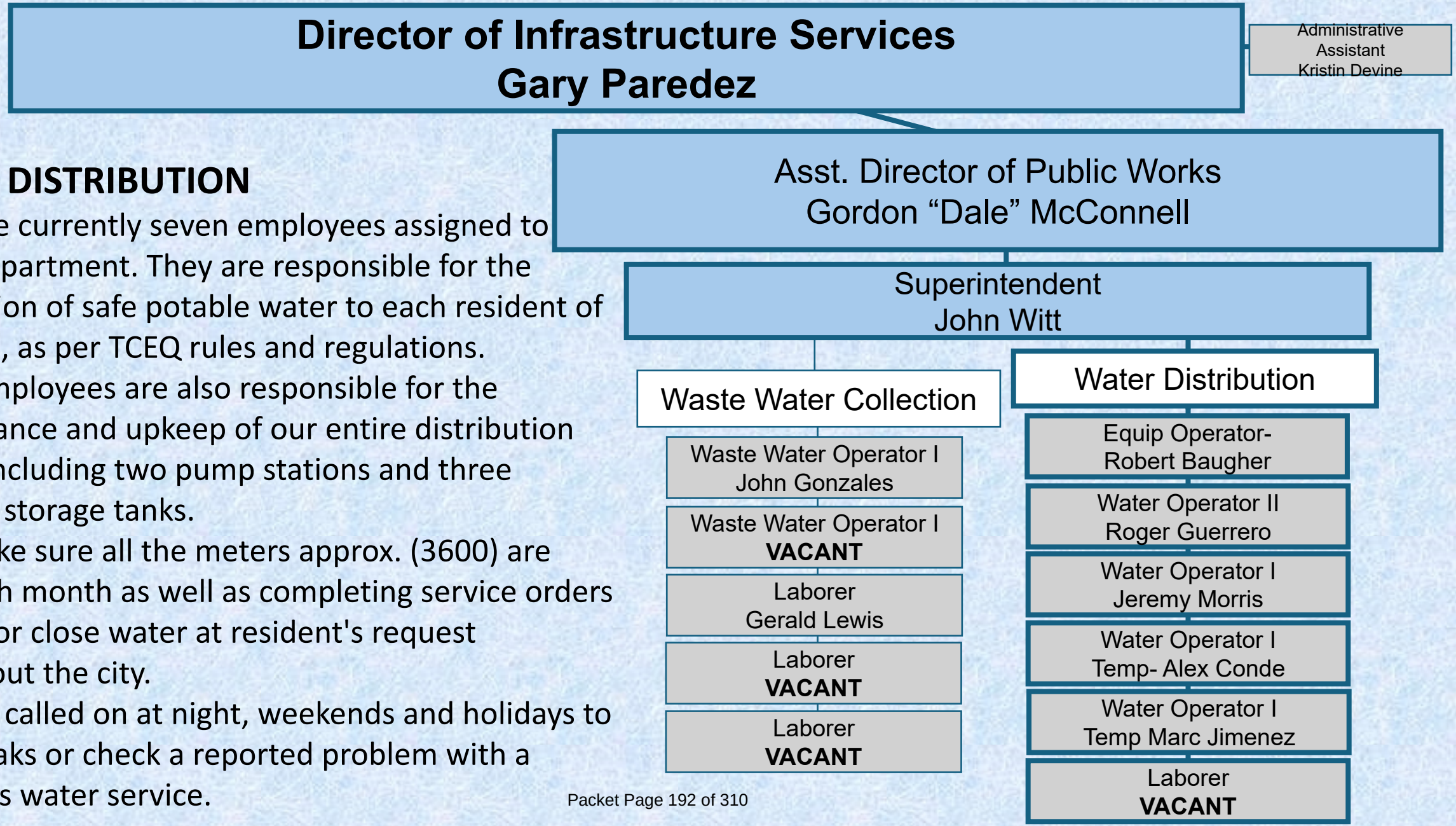
Wastewater Collection

- Waste Water Operator I
  John Gonzales
- Waste Water Operator I
  VACANT
- Laborer
  Gerald Lewis
- Laborer
  VACANT
- Laborer
  VACANT

Water Distribution

- Equip Operator-
  Robert Baugher
- Water Operator II
  Roger Guerrero
- Water Operator I
  Jeremy Morris
- Water Operator I
  Temp- Alex Conde
- Water Operator I
  Temp Marc Jimenez
- Laborer
  VACANT

Infrastructure Services



WATER DISTRIBUTION

There are currently seven employees assigned to water department. They are responsible for the distribution of safe potable water to each resident of Ingleside, as per TCEQ rules and regulations.

These employees are also responsible for the maintenance and upkeep of our entire distribution system including two pump stations and three elevated storage tanks.

They make sure all the meters approx. (3600) are read each month as well as completing service orders to open or close water at resident's request throughout the city.

They are called on at night, weekends and holidays to repair leaks or check a reported problem with a resident’s water service.

Infrastructure Services

Director of Infrastructure Services
Gary Paredez

Administrative Assistant
Kristin Devine

Asst. Director of Public Works
Gordon “Dale” McConnell

Waste Water Treatment Plant

Chief Plant Operator
VACANT

Waste Water Operator II
VACANT

Waste Water Operator I
Tito Mata

Laborer
Jorge Garcia

WASTE WATER TREATMENT PLANT

There are currently 4 employees assigned to wastewater treatment plant (WWTP). The WWTP crew and the wastewater department have the skills to assist in both areas as needed.

WWTP crew are responsible for:
-The collection and safe transmission from the residence or business to the wastewater plant for proper treatment according to TCEQ rules and regulations.
-The maintenance and upkeep of our entire collection system including nineteen lift stations and a 1.2 MGD treatment plant.
-They make sure all the residents and businesses have sewage services.
- Responding to resident requests as needed to check on possible sewer back ups.

They are called on at night, weekends and holidays to check on reported problem with a resident or business wastewater service.

The following is a partial list of required equipment to be considered for the upcoming budget.

Parks:

1 truck	$60,000.00
1 Zero Turn Mower	$20,000.00
Weedeaters	$10,000.00

Water:

Pick up Truck	$70,000.00
Trailer	$10,000.00
Portable Generator	$10,000.00

Wastewater:

Truck	$70,000.00
60G Excavator	$120,000.00

Recycle:

Pick up Truck	$60,000.00
Ramp	$20,000.00

Facilities Maintenance:

80’ Lift	$70,000.00

Streets/Drainage:

Pick up Truck	$70,000.00
60G Excavator	$150,000.00
Sweeper	$ 297,675.00
Water Truck	$ 180,000.00
Sign Machine	$60,000.00
Dump Truck	$180,000.00
Motor Grader	$300,000.00

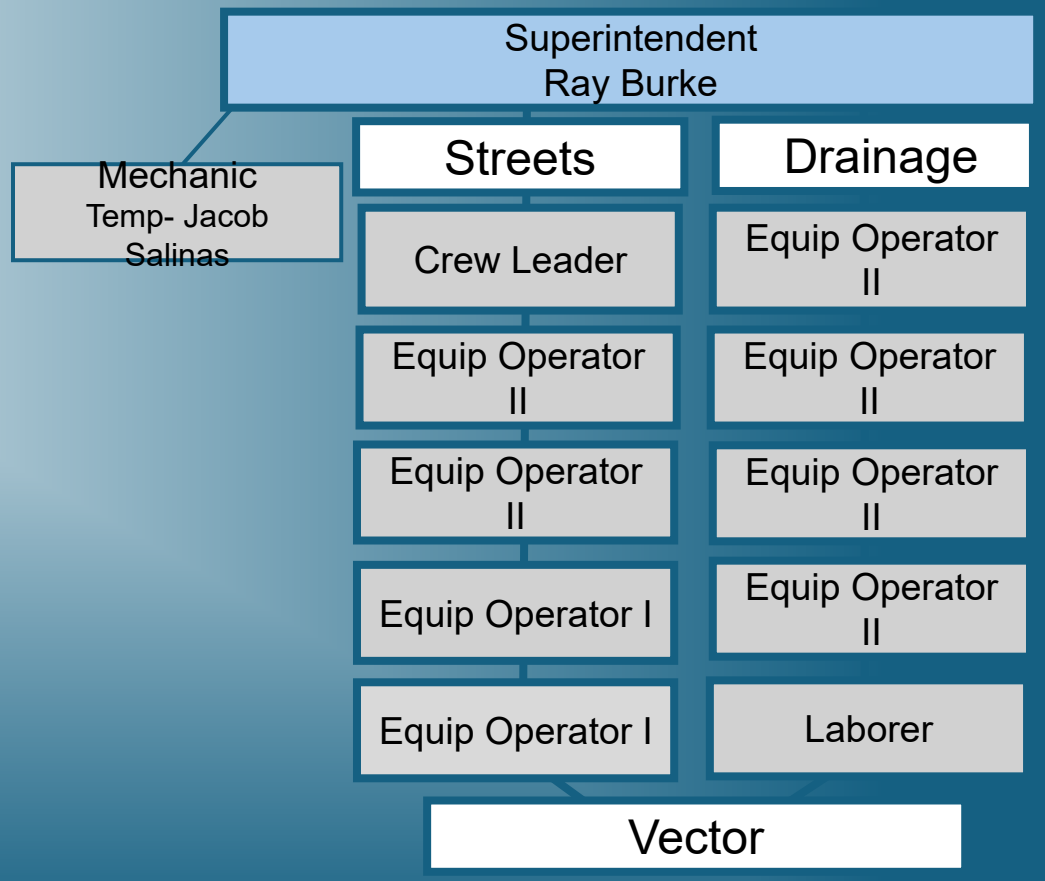
Equipment Requested

- The Parks dept is going to need a truck to replace part of their aging fleet.
- In an effort to keep the Zero Turns in good working order it is recommended to change them out at least yearly.
- The Parks dept use their weedeaters very often and need to have them replaced as they get older.
- The water dept is needing a truck to replace part of the aging fleet.
- The water dept uses an enclosed trailer to haul parts and tools to location. The one they have currently is worn out and needs to be replaced.
- The wastewater dept needs a truck to replace part of the aging fleet.
- The wastewater department is currently using a T-REX mini excavator. This unit is old and requires a lot of maintenance to keep it operational. The parts for this unit are hard to come by as this model is not readily available.
- The recycling department is needing a truck to replace part of the aging fleet.
- The Recycling Center had a section of the loading ramp built however the rest of the ramp needs to be finished.
- The FM dept needs an 80 ft lift to be able to reach the lights at the ball fields.
- The Streets/Drainage dept is going to need a truck to replace part of their aging fleet
- The streets/drainage department is currently using a T-REX mini excavator. This unit is old and requires a lot of maintenance to keep it operational. The parts for this unit are hard to come by as this model is not readily available.
- The Streets/Drainage department needs a street sweeper to maintain the curbs clean so as not to impede drainage.
- The Streets department will need additional equipment to make up the street paving equipment that the city is buying. These include a water truck, dump truck & a motor grader.
- The Streets department is looking to purchase a sign making machine so that the City can print our own street signs.
- The recycle building will need some additional work to enclose the front part of the building.

Future of Infrastructure Services

A division of Streets and Drainage will happen when a true street department is formed as per council request. This flow chart indicates what these two divisions will look like.

Streets 1-5 & Drainage 1-5



CITY COUNCIL AGENDA
Special City Council Meeting and Budget Workshop Meeting: August 3, 2024

AGENDA ITEM: 14

Police Department and Animal Control Budget Presentation.

SUBMITTED BY: Martin Molina, Chief of Police

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

Budget Workshop Presentation for the proposed Fiscal Year 2024-2025 Budget for the Police Department and Animal Control.

FISCAL ANALYSIS:

RECOMMENDATION:

Presentation Only.

ATTACHMENTS:

1. Ingleside PD Budget Presentation FY25 -BUDGET WORKSHOP07212024

Ingleside Police Department FY25 Budget Requests

Martin C. Molina
CHIEF OF POLICE

Current Personnel Allocations

Chief of Police	1
Asst. Chief of Police	1
Police Captain	2
Sergeant	5
Detective	4
Police Officer	16
Police Administrative Assistant	1
Telecommunicators	8
Evidence Technician	1
Animal Control	3

39 Total Police Department + 3 Animal Control = 42 TOTAL

PRODUCTIVITY

	FY 2021	FY 2022	FY 2023	FY2024 Thru 05/28/24
CALLS FOR SERVICE	16426	24497	33965	20767
TRAFFIC STOPS	6691	6277	5891	2865
ARRESTS	281	349	412	266
ANIMAL CONTROL	1578	1886	1752	1197

ANIMAL CONTROL VEHICLE REPLACEMENT

This vehicle would replace a 2015 Dodge Ram 1500 that has multiple mechanical issues and in poor condition.

$45,000

City of Ingleside Animal Control
361-776-2531

VEHICLE REPLACEMENT POLICE CHIEF- ADMINISTRATION/ EMC/ANIMAL CONTROL ADOPTION TRAILER HAULER (MULTI-USE)

- Request at least ¾ ton pickup truck
- Replaces the Chief's 2010 CHARGER (141,000 miles), a hand-me-down from the fire department. Exceeds mechanical limits. This truck will also tow the animal control adoption trailer (9900 pounds GVWR) during adoption events and emergencies and the emergency management box trailer during disasters. We currently request a tow from public works to move the adoption trailer due to not having a ¾ ton truck.

$65,000

VEHICLE REPLACEMENT
PATROL

- Request (2) new patrol units to replace aging patrol vehicles with high repair costs and have exceeded their mechanical limits for emergency response. We have 15 patrol units in the department fleet, ranging from 2010 to 2021. We have not had any additions to the fleet since the 2020 budget, **except for the four orders ordered this current budget year, but they have not been delivered.**

APPROXIMATLEY $76,828.23 PER VEHICLE=153,656.46 (fully equipped)

CURRENT POLICE FLEET

- Unit 1001-2010 Dodge Charger Assigned to Chief of Police-141,576 Miles (asking for replacement-Multi use)
- Unit 1210-2012 Chev. Assigned to Asst. Chief- 101,123 Miles (asking for replacement
- Unit 1211-2012 Chevrolet Tahoe assigned to Captain-114,100 Miles (asking for replacement)
- Unit 1402-2014 Chev. Tahoe assigned to SRO-115,202 Miles (waiting for 2023 budget replacement)
- Unit 1501-2015 Chev. Tahoe-Assigned to Patrol-134,970 Miles (waiting for 2023 budget replacement)
- Unit 1607-2016 Chev. Tahoe-Assigned to Community Services Officer-100,702 Miles
- Unit 1628-2016 Ford Explorer Assigned to Patrol-82,446 Miles (waiting for 2023 budget replacement)
- Unit 1629-2016 Ford Explorer Assigned to SRO-81,539 Miles (waiting for 2023 budget replacement)
- Unit 1964-2019 Dodge Durango Assigned to Patrol-82,582 Miles
- Unit 1962-2019 Dodge Durango Assigned to Patrol- 88,675 Miles

CURRENT POLICE FLEET

- Unit 1965-2019 Dodge Charger- Assigned to patrol- 79,531 Miles
- Unit 2066-2020 Dodge Durango-Assigned to Patrol-77,876 Miles
- Unit 2067-2020 Dodge Ram truck- Assigned to Patrol-80,537 Miles
- Unit 2101-2021 Chev. Tahoe Assigned to patrol- 75,995 Miles
- Unit 2102-2021 Chev. Tahoe Assigned to Patrol-48,579 Miles
- ***New vehicles would be assigned to patrol officers and the command officers would take the older patrol fleet vehicles.**

PATROL VEHICLES

Patrol Vehicles

Patrol Vehicles

POLICE DEPARTMENT EVIDENCE TECHNICIAN / DEPARTMENT TRAINING TRAVEL VEHICLE.

- Evidence technicians play an important role in LE. The evidence technician has the responsibility of transporting ALL evidence to the DPS Crime Lab in Corpus Christi to avoid the risk of contamination or loss. By having a dedicated vehicle, it will eliminate the need to rely on personal vehicle use, and or borrowing a vehicle from the investigators who might have a need for the vehicle at the same time.
- This vehicle will also serve as a multi-purpose vehicle for out-of-town training travel, which again currently depends on an investigator giving up their CID vehicle for extended periods.

APPROXIMATLEY $24,845.00

Radio Equipment Upgrade

Max CNB Radio Gateway Interface—This will allow the dispatch console to add additional channels in case of multiple events requiring multiple channels. Currently, we only have 2 channels. $**4089.00**

Install a VHF antenna on the water tower at NO Simmons and connect lines and licensing, which will allow dispatch and first responders to operate on a VHF radio in case the P25 county radio system fails during a disaster. **$14,545.00**. Ingleside had purchased $117,000 worth of equipment years ago for this project and never completed it. New equipment was still in boxes.

EVIDENCE-PROPERTY MANAGEMENT SOFTWARE
Evidence-FileOnQ

- Evidence FileOnQ is an evidence management software that allows for the efficient cataloging, tracking, and retrieval of evidence, streamlining the entire process. This ensures that evidence is properly documented and readily accessible for investigations, court proceedings, and audits. It provides a chain of custody, security of sensitive information and encryption, compliance, and accountability to regulations and standards regarding evidence handling and storage.
- This system integrates with other systems, databases, and software, improving overall operational efficiency and investigative capabilities. Currently, we use a system that does not integrate with an older system we have that contains evidence.
- This system is recommended by multiple agencies, evidence management classes, and the Texas Association of Property and Evidence Inventory Technicians. (TAPEIT)

Evidence FileOnQ Software

- With the increase in transparency in government, we can track evidence easily.
- We can quickly know how many pieces of evidence we have, its location, and type of evidence.
- It's a Barcode system
- Easy to operate.
- Saves time searching for items, and quick inventory.
- Keyword searches. Old systems require a case number.
- https://www.youtube.com/watch?v=GZxq_6C_0fw
- $**8500.00**

LEXIPOL SERVICES-POLICY

- It is essential for the Police Department to maintain up-to-date and consistent policies to ensure the safety and well-being of our community and residents. However, keeping track of changing legislation and practices can be daunting, requiring hundreds of person-hours annually. In light of this, we have decided to subscribe to Lexipol's program. By doing so we can benefit from the expertise of the dedicated team members at Lexipol who have extensively researched, taught, and lived these issues.
- The scope of this service includes Policy manual, daily training bulletin, policy updates, agency policy archival,, mobile app for in the field access to policy and training materials, accreditation workbench, and (SOP) Standard Operating Procedures.
- These services are tailored to meet the specific needs of the Ingleside Police Department.
- The cost of people's hours alone to keep up with the changes in laws and policy exceeds the cost of this service.
- Helps with Accreditation for IPD
- https://www.youtube.com/watch?v=6ZJo5e3CYfM
- **One time implementation to convert files over $35,666.00 plus $15,780.00 annual subscription is total of $51,446.00**

LEXIPOL SERVICES-OVERVIEW

Overview

Lexipol empowers first responders and public servants to best meet the needs of their residents safely and responsibly. We are the experts in policy, training and wellness support, committed to improving the quality of life for all community members. Our solutions include state-specific policies, online learning, behavioral health resources, funding assistance, and industry news and information offered through the websites Police1, FireRescue1, EMS1 and Corrections1. Lexipol serves more than 2 million public safety and government professionals in over 10,000 agencies and municipalities. The services proposed below are designed to meet your agency's specific goals and needs.

Annual Subscription

QTY	DESCRIPTION	UNIT PRICE	EXTENDED
1	Annual Law Enforcement Policy Manual & Daily Training Bulletins (12 Months)	USD 13,629.00	USD 13,629.00
1	Annual Law Enforcement Supplemental Manual(s) (12 Months)	USD 1,427.00	USD 1,427.00
1	Annual Law Enforcement Procedures (12 Months)	USD 724.00	USD 724.00
1	Law Enforcement Accreditation Workbench Basic (12 Months)	USD 0.00	USD 0.00
	Subscription Line Items Total		**USD 15,780.00**
			USD 15,780.00
		Annual Subscription TOTAL:	USD 15,780.00

One Time Implementation

QTY	DESCRIPTION	UNIT PRICE	EXTENDED
1	Law Enforcement Standard Policy Cross-Reference	USD 4,898.00	USD 4,898.00
1	Law Enforcement Agency-Specific Content Extraction	USD 4,752.00	USD 4,752.00
1	Law Enforcement Full Implementation	USD 26,016.00	USD 26,016.00
	One-Time Line Items Total		**USD 35,666.00**
			USD 35,666.00
		One Time Implementation TOTAL:	USD 35,666.00

*Law Enforcement pricing is based on 25 Law Enforcement Sworn Officers. Cross Reference Professional Services pricing is based on 427 pages.

E-CITATION (TRUSTED DRIVER)

- Our current e-citation system must be upgraded with new ticket writers and wireless printers. The replacement costs are estimated at around $4081.00 per unit. We currently have only 5 ticket writers for a staff of 29 sworn officers.
- I want to move to a digital e-citation system called Trusted Driver. This program is all digital and works on a smartphone app. It can complete a traffic stop in about 2 minutes without having to carry a printer or change out paper. The officer can use their issued smartphone or patrol unit laptop application. The violator is issued a QR code, which contains the electronic citation.
- This is a cloud-based program that eliminates the cost of expensive hardware, paper, and maintenance associated with citation systems. The trusted driver program is compatible with our current court system software, and the Tyler technology Incode program municipal court is moving to.
- Year 1) **22,000.00** Year 2) **12,600.00** Year 3) **10,100.00**
- https://vimeo.com/759068774
- https://www.mytrusteddriver.com/law-enforcement/e-citation/

Trusted Driver E-Citation

Ingleside Police Department

City of Ingleside
TRAFFIC VIOLATION
#

Without admitting guilt, I promise to appear in Municipal Court as described on the date set below, and there remain from day to day to answer to the above complaint until discharge by due course of law. Then this obligation shall remain null and void, otherwise to remain in full force and effect. I acknowledge that I may plead guilty instead of appearing to answer the complaint against me. (Contact court for more information)

You are hereby notified to appear before:

Ingleside Municipal Court
2867 Avenue J, Ingleside, TX 78362
(361) 775-1188
www.inglesidetx.gov/171/Municipal-Court

On or before: _____ at _____

City of Ingleside
TRAFFIC VIOLATION
#

Driver's Signature

Without admitting guilt, I promise to appear in court

DRAFT

Ingleside Police Department
2425 8th Street
Ingleside, TX 78362
www.inglesidetx.gov

1. Scan QR code using your phone's camera app
2. Tap the banner that appears on the screen
3. Follow website instructions to access digital citation
4. Contact appropriate court to resolve citation

Questions?
Contact Municipal Court at phone number listed on the front of this card

You may also visit the Municipal Court website for more information:

www.inglesidetx.gov/171/Municipal-Court

If you fail to appear in court as provided by law for the prosecution of the offense or if you fail to pay or satisfy a judgment ordering payment of a fine and in the time manner ordered by the court, you may be denied renewal of your driver's license.

Return this portion to law enforcement officer

DRAFT

Office Equipment-Dispatch

- 24/7 High back executive chair.
- Body Bilt 500-pound capacity
- Adjustable to 10 different points to accommodate the different dispatchers we have.
- $2438.86 chair and shipping

ANY QUESTIONS?

THANK YOU!

CITY COUNCIL AGENDA
Special City Council Meeting and Budget Workshop Meeting: August 3, 2024

AGENDA ITEM: 15

Information Technology Budget Presentation.

SUBMITTED BY: Tommy Sauceda, Information Technology Director

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

Budget Workshop Presentation for the proposed Fiscal Year 2024-2025 Budget for Information Technology.

FISCAL ANALYSIS:

RECOMMENDATION:

Presentation Only.

ATTACHMENTS:

1. IT Budget Presentation 2024_thru_2025 update

Information Technology Department

2023 – 2024 Review

2024 – 2025 Roadmap

Presented by: Tommy Sauceda – IT Director

What we service

- IT oversees the servicing and maintenance of laptops, desktops, mobile MDTs (Mobile Units) printers, scanners, VoIP phones, cell phones, iPads, door access to CH, PD, and Fire, cameras and camera systems, networks, servers, switches, NVRs etc.
- IT also oversees the servicing and maintenance of any and all software/programs that come in contact with the City's networks.
- We service end users that are remote due to classes, business, training, and work from home.
- EOC activation and readiness perpetration considering hurricane, winter storms, and possible disaster.

Helpdesk tickets

- We have run a total of 625 tickets since Ninja was implemented
- In 2024, we have run 487 tickets
- We continue to add and update tickets in a daily basis, so our numbers are expected to grow.
- We expect a 25% growth over the 2024-2025 year.

3-Year Plan

Year 1 (2023-2024)

Front End Network Security, System Replacement

Year 2 (2024-2025)

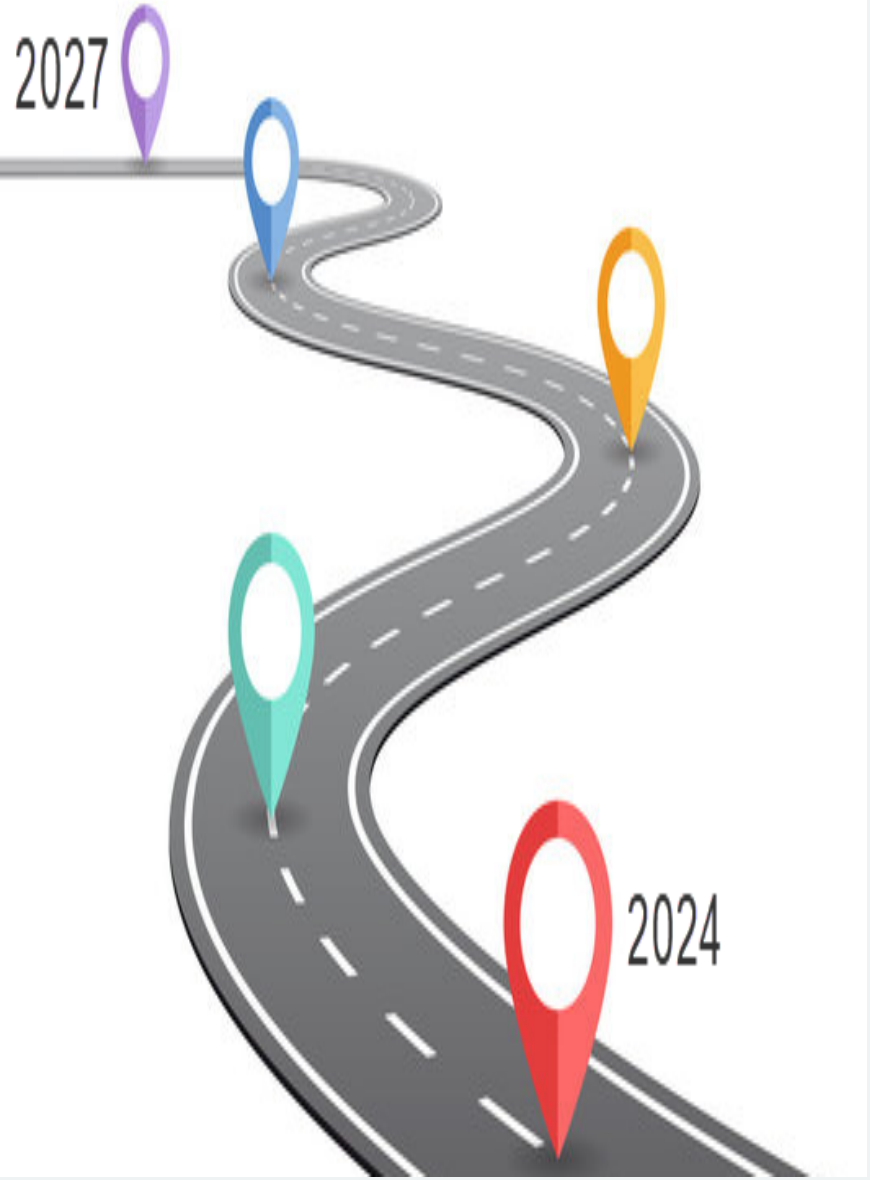
Server Infrastructure, End User Security, Access Control, Mobile MDTs

Year 3 (2025 – 2026)

Network Infrastructure / User Infrastructure, Continue Access Control

Year 2 Major Project Review

Server Migration
Disaster Recovery and Backup Implementation
Office 365 Security
Access Control
Office 365 Business to Government G3



2024 to 2027 Road Map Ingleside, Texas

- Microsoft 365 move Business to Government G3 with encryption
- Cyber/Security Information and Event Management.
- Replace the Oldest Computer Systems still in daily use.
- Replace Police and Fire MDTs (Mobile Units)
- Implement multi-factor authentication (MFA) security.
- Remote and Patch Management
- City Cell Phone and Tablet Management Software and Security
- Data Center Redundancy

Server Virtual Environment

Virtual Environment

- Allows management of all servers from a single interface helps you to increase efficiency and reduce complexity in your data center.
- Allows agile movement of virtual machines across the network without costly downtime.
- Increased performance compared to previous Hyper-V system.
- Cost effective at ~$3000/year

Disaster Recovery and Backup

- Backup Server
- Nightly Server Backups
- Four backup locations
- Austin Datacenter

Camera System

- Project to add Camera to Cove and Live Oak
- 90 camera’s
- New Animal Control Facility

Council Chambers A/V System Upgrade Coming Soon.

The mixer will be replaced with a QSC DSP and QSC control system. System routing, system on/off, and system pause can be done with the touch panel.

1. New A/V system
2. Wireless control system
3. Built-in Inputs and outputs
4. Presentation Camera
5. Touch Screen Controller for In-Wall Mounting
6. A dual wireless microphone system will be added.

Security Posture at a Glance:

TML Texas requires state and local government employees to complete annual cybersecurity training that is certified by the Texas Department of Information Resources (DIR). The training applies to the following employees:

- Employees who work at a computer for at least 25% of their duties, as well as elected and appointed officers
- Local government entities: Employees who have access to a computer system or database, as well as elected and appointed officials

Where we are:

We have in place enabling all staff to take cybersecurity training.

Why have a handful of security tools in place but no way to monitor.

We have a computer policy in place regarding computer use in the employee handbook.

In the event of monetary loss of data to security incident, the city has no choice but to pay expenses out-of-pocket.

Moving forward:

All employees and elected officials are required to take a cybersecurity training annually. Failure to do so will result in removal of access to city network until cybersecurity training is completed.

In the event of a security incident, IT department works with a team of cybersecurity professionals to mitigate any issues.

Updating current security infrastructure, policies and procedures.

The City's monetary losses are supplemented by insurance or warranty.

So how do we get there?

- Implement Security Information and Event Management through a qualified Security Operations Center.
- Implement end user phishing tests and security awareness training.
- Implement new and regularly updated acceptable use policy.
- Ensure that our Security Operations Center offers concierge service and regular communication with the IT department.
- Ensure that the Security Operations Center offers a warranty that covers monetary loss caused by Ransomware, Business Email Compromise, Compliance issues and fines, Legal Liability, and Loss of Income

Security Information and Event Management

- Install an intrusion detection device between our firewall and core switches.
- Export logs from our current security tools to the SOC (Security Operations Center) for analysis.
- Install agent on each device that exports relevant information to SOC (Security Operations Center).
- Connect our current cloud services to the SOC (Security Operations Center).
- The proposed solution cost would be below $40K per year for the first 2 years with an 8% yearly increase thereafter.

Patch and Remote Management

- Proposed to have all systems updated to windows 11 before October 2025.
- With cyber-attacks on the rise, it is becoming increasingly important to remain up to date on security patches.
- Currently, the IT team only has the ability to remotely administer machines that are on the city network. With more employees working remotely, the need for remote management increases.
- The proposed solution is to have a remote management solution that the IT team could remote into city system that are offsite.
- The proposed solution would cost under $1,200 per year.

Computer Inventory and Replacement

- Currently the city has 150 computer and/or workstations that are in daily use.
- This replacement project would replace the 25 oldest PCs and 6 Chrome book currently in regular daily use.
- Through our vendor allows for some decent discounts along with a 3-year pro support onsite service.
- We expect new hires that will require computer system.
- EOC 3 systems for remote.
- Estimated cost - $55,000

Mobile Units Police and Fire

- We have 50 units at PD
  - 2 dispatch stations
  - 7 MDTs (mobile units)
- We have 6 units at Fire department
  - 7 MDTs (mobile units)

Projected replacement in the next 2 years

Computer and Laptop Systems:

Desktops:

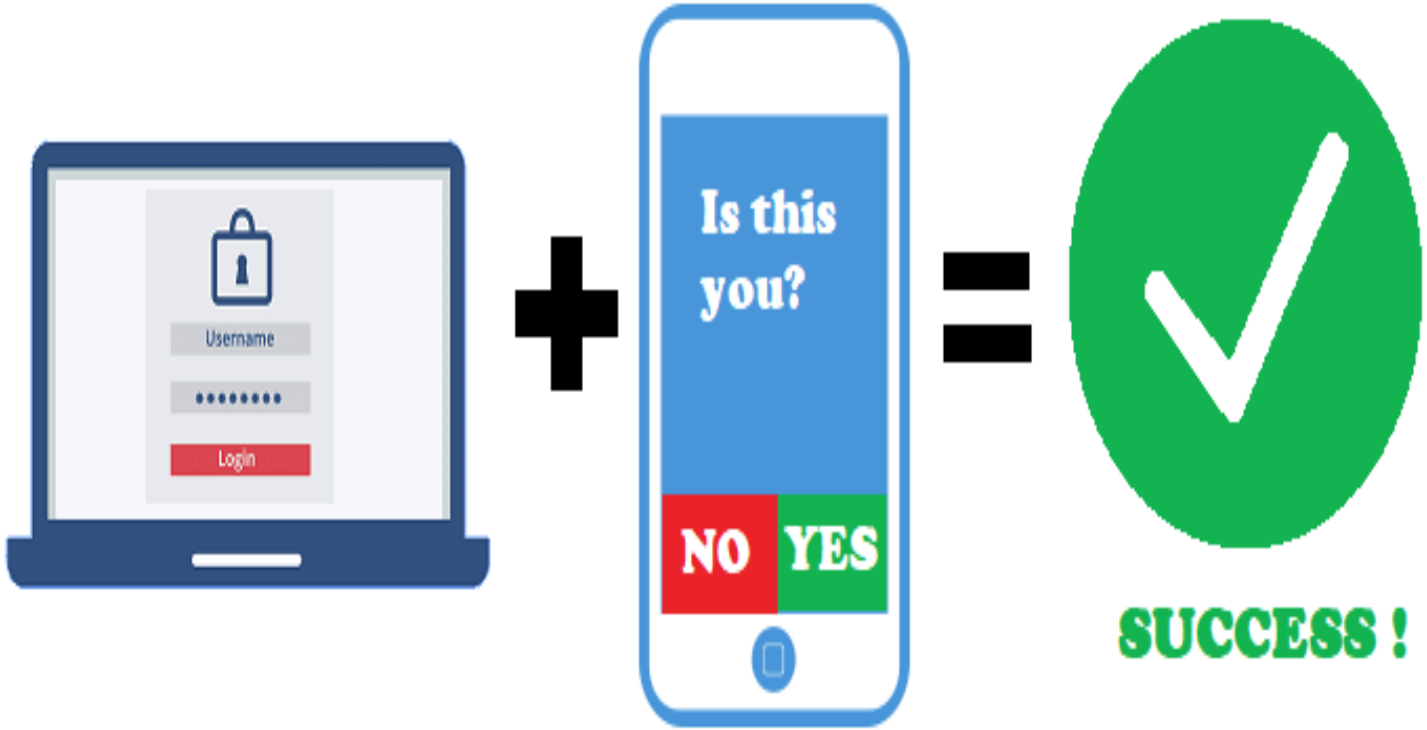
Dell OptiPlex SFF 7020 with 512GB Storage, 16GB Memory, i7, dual display port, WiFi connectivity.

Dell OptiPlex SFF 7020 with 1TB Storage, 32GB Memory, i7, dual display port, WiFi connectivity.

Laptops:

Dell Latitude 7650 16 in. display with 512GB Storage, 16GB Memory, i7, dual display port, WiFi connectivity.

Dell Latitude 7650 16 in. display with 1TB Storage, 32GB Memory, i7, dual display port, WiFi connectivity.



Multi-Factor Authentication

- A security method that requires users to provide more than one piece of information to access an online account or applications.
- MFA can help organizations and accounts from security weaknesses, compromised login information, and phishing attempts.
- In 2023 we had 3 security incidents and 2024 we had 5 incidents, seven of them would have been prevented with MFA.
- Attacks grow by the day. Adding MFA security to protect our organization.

What is Cybersecurity and Why is it Important?

Cybersecurity is all about keeping computer systems and electronic data safe. As cybercrime becomes more frequent, cybersecurity practitioners are increasingly needed to protect people, organizations and their information.

Cybersecurity is a multifaceted system employing technologies and protocols to safeguard digital assets. It deploys stringent access controls to limit access to authorized users. Firewalls and intrusion Detection Systems (IDS) monitor network traffic, using predefined rules anomaly detection to thwart threats.

CITY COUNCIL AGENDA
Special City Council Meeting and Budget Workshop Meeting: August 3, 2024

AGENDA ITEM: 16

Library Budget Presentation.

SUBMITTED BY: Belinda Casanova, Director of Library Services

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

Budget Workshop Presentation for the proposed Fiscal Year 2024-2025 Budget for the Library.

FISCAL ANALYSIS:

RECOMMENDATION:

Presentation Only.

ATTACHMENTS:

1. Budget presentation to Council 2024

Public Library
2023-2024 Budget

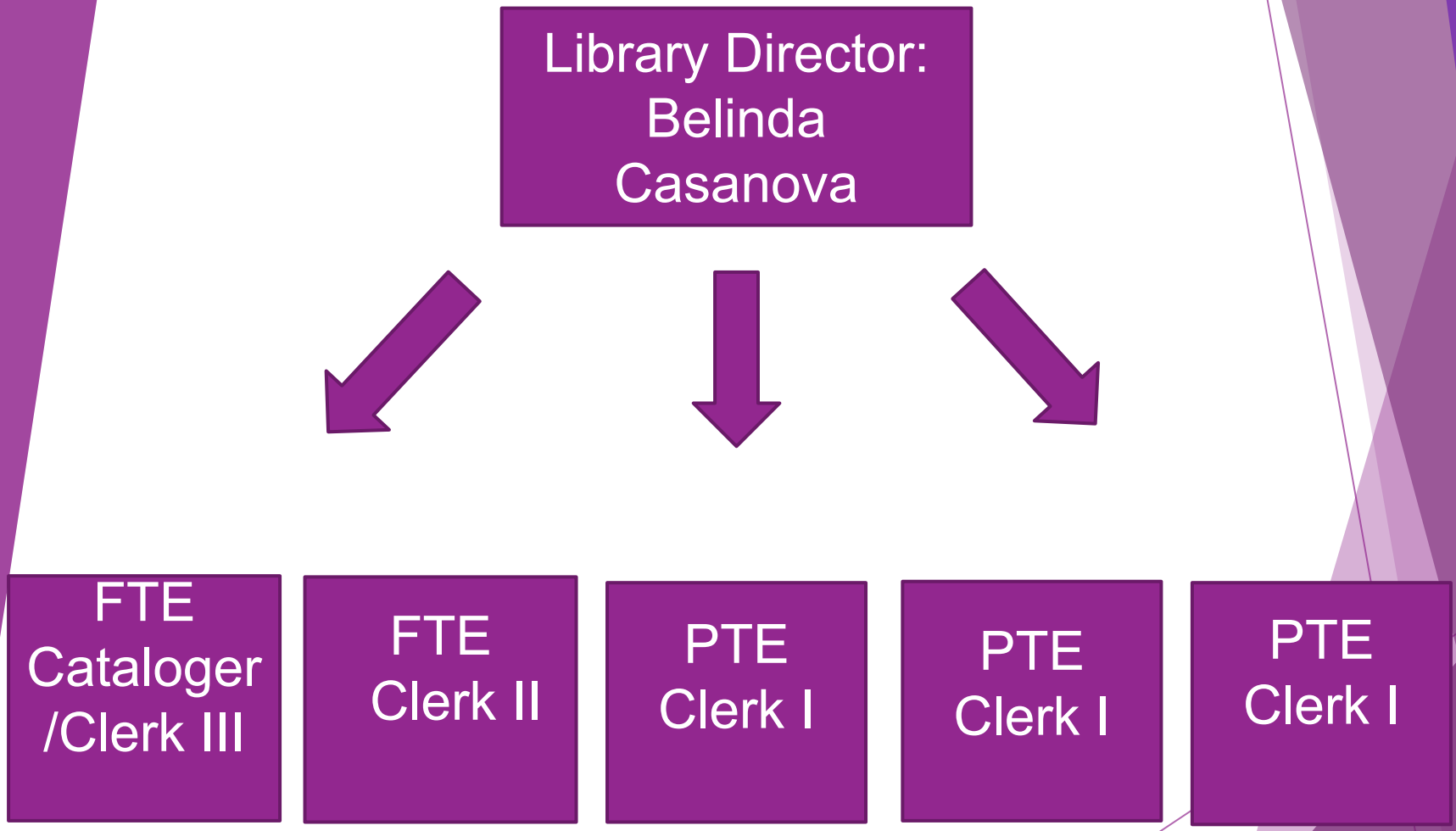
Mission Statement

The mission of the Ingleside Public Library is to assemble, preserve, administer, and promote the use of library materials and services designed to meet the cultural, educational, informational and recreational needs and interests of its community.

Library Goals

- To provide exemplary customer service in a friendly, timely and efficient manner equally to all citizens.
- To develop and maintain an active, well-balanced collection of materials which reflects the needs and varied interests of the library's users and potential users within the community.
- To enhance existing services by adding new innovative programs and services and by working with city departments, organizations and other entities throughout the coastal bend area.

Library Organizational Chart



ACCOMPLISHMENTS
For Fiscal Year 2023-2024

- We received a new Inter-Library Loan interface from Texas State Library Archives and Commission called SHAREit
- We had our first Children's Christmas Tree Lighting after Covid, and it was a success!
- Coordinated the city's yearly newsletters in collaboration with the Finance dept as they include them with the utility bills.
- Participated in National Night Out
- Participated in Blue Santa
- Participated in the "Earn and Learn" summer program through the Texas Workforce Commission for teens with special needs for the fourth year.
- We had a great Summer Reading Program!

Summer Reading Program 2024

GRADE/GRADO

ADVENTURE
YOUR LIBRARY
65"

Budget Items Requested:

Besides increases in some GL line items due to inflation and cost of living, I would like to request:

- That the Library be included in revamping the department titles when the city does the new compensation study in the near future.

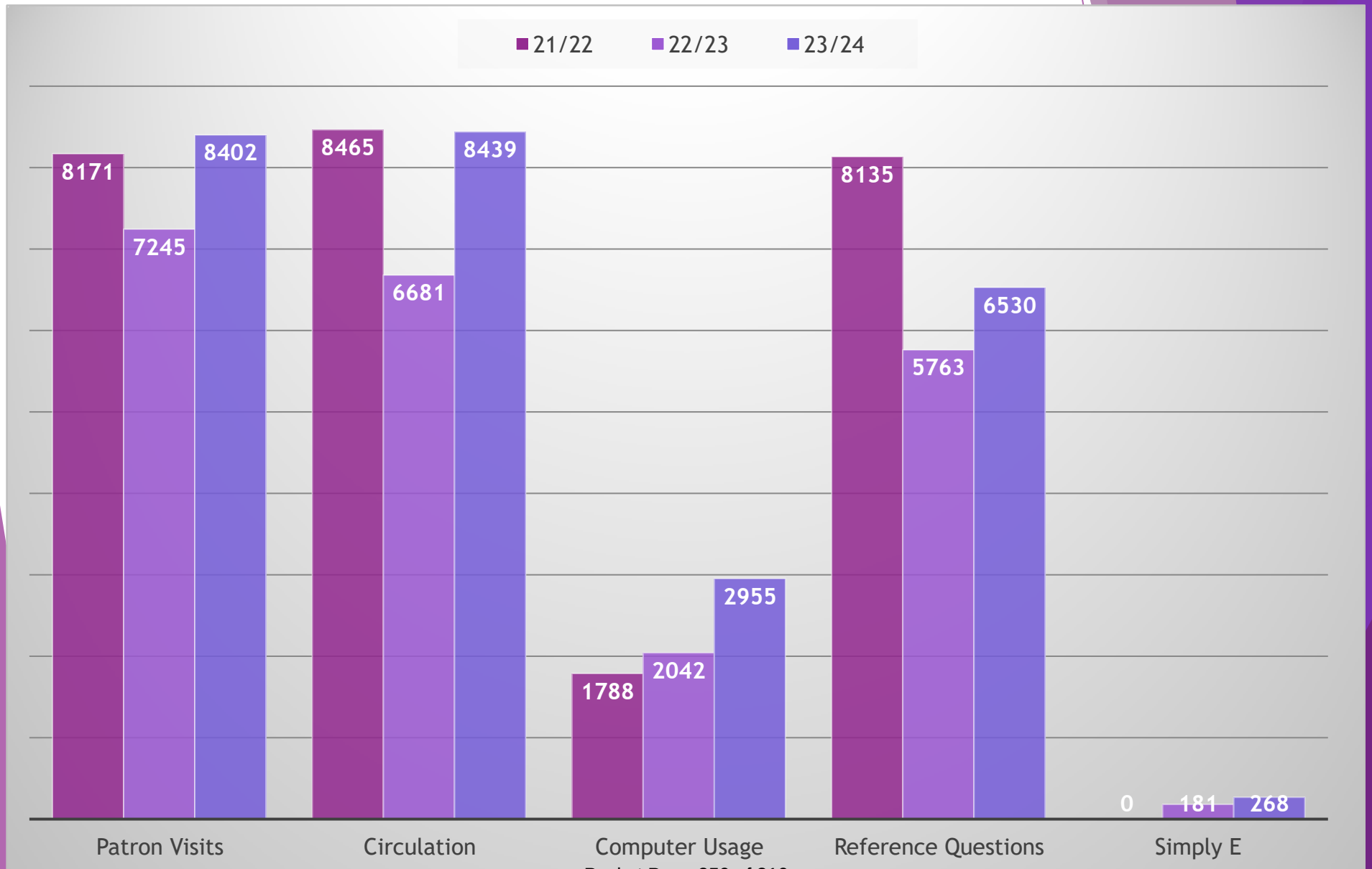
Capital Improvements Requested:

- Book Scanner (estimated at $8,000-$10,000)

  We can preserve the old local books and scan them on CD.

- Replace the #2 Air Conditioner (estimated at $6,000-$12,000)

Stats for Last 3 Years Up to June 2024



Thank you
for your time and support

Questions?

CITY COUNCIL AGENDA
Special City Council Meeting and Budget Workshop Meeting: August 3, 2024

AGENDA ITEM: 17

Ingleside Volunteer Fire Department Budget Presentation.

SUBMITTED BY: Thomas Miller, Fire Chief

APPROVED FOR AGENDA: Ruby Beaven, Director of Administrative Services/City Secretary

BACKGROUND:

Budget Workshop Presentation for the proposed Fiscal Year 2024-2025 Budget for Ingleside Volunteer Fire Department.

FISCAL ANALYSIS:

RECOMMENDATION:

Presentation Only.

ATTACHMENTS:

1. 2024-25 Presentation

2024-2025 Budget Pres.

INGLESIDE VOLUNTEER FIRE DEPARTMENT

Volunteer Organization

36 Active Volunteers on the roster

280 hours of in-house training this year

320 hours of out-of-town training this year

Approx. 2500 hours of donated time to keep the VFD running efficiently

FY2023-2024

Responded to 232 Incidents

1700 Volunteer Hours logged

- This includes Tuesday Night Trainings, Events, and Meetings

Over 5000 volunteer hours spent for repairs, public education, and recruitment

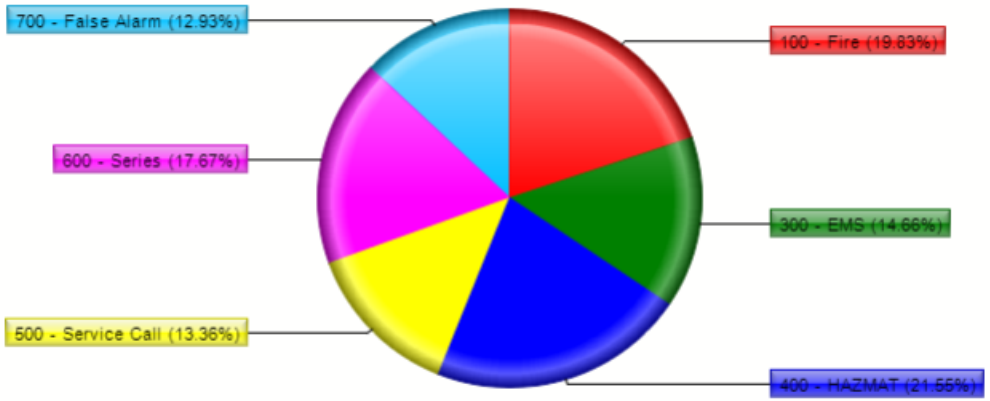
EMS

Every member is now CPR Trained

4 Volunteers completed EMR class

2 Vols. earned their Paramedic Certifications

Others are seeking EMT Certifications to provide better service to the community



Fire Incident Type Breakdown

Incident Type Group	
100 - Fire	46
300 - EMS	34
400 - HAZMAT	50
500 - Service Call	31
600 - Series	41
700 - False Alarm	30

232

Fire Marshal

45 Business Inspections Completed

- Including: The Cove Apartments, The Parc Apartments, All IISD Schools.

Tested 127 extinguishers for the city

Provided CPR classes for 75 city employees

Ensured all city AEDs are in service

New Engine 168

Received on 1-26-2024

Used for wildland fires and medical calls

Cost was $216,815 in 2022

SCBAs

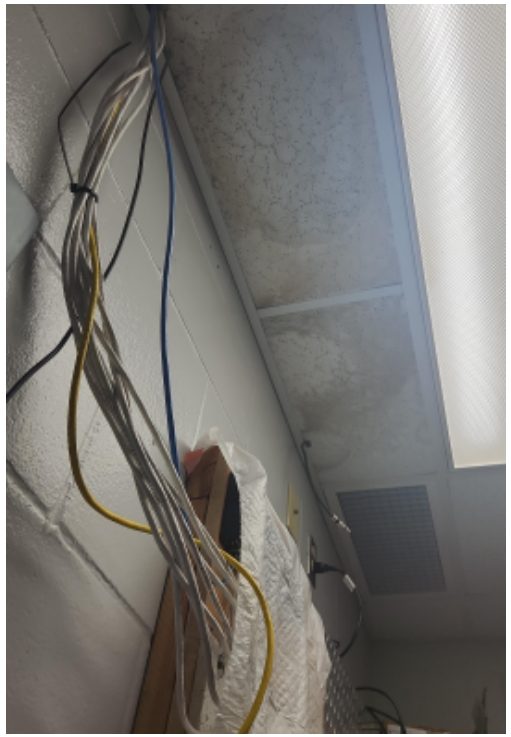
Added 2 more MSA SCBAs to the new brush truck.

Purchased 5- SCBA Bottles to replace outdated bottles. (Would like to the same this year)

Purchased 2 Rapid Intervention Packs to interior firefighters via a donation from Flint Hills.

Purchased 3 gas monitors via a donation from Oxy Chem.

Roof / AC issue still pending



Water damage at the fire station still needs to be addressed

- Need to access the damage and attain bids for repair/replacement of the roof
- Need to repair/replace AC which is condensing and dripping on ceiling tiles

Tanker

Top Picture 140 – needs replacement

- 3,000 gallons of water is beneficial, especially for mutual aid calls to Aransas Pass, Gregory, San Patricio and Aransas Counties for Brush Fires. Also, structure firefighter capable. Most used apparatus in the Fire Department.
- At its end-of-life expectancy. It is 20 years old and has over $30,000 in repairs done over that time according to records.

Bottom Picture – Propose new tanker

- Holds 3000 gallons of water
- Most used apparatus in the FD
- Smaller and more able to get into more places
- Will cost approximately $625,000 to replace

Questions ??

CITY COUNCIL AGENDA
Special City Council Meeting and Budget Workshop Meeting: August 3, 2024

AGENDA ITEM: 18

Hear and deliberate on presentation of proposed Fiscal Year 2024-2025 Budget.

SUBMITTED BY: Caron Vela, Director of Finance

APPROVED FOR AGENDA: Brenton Lewis, City Manager

BACKGROUND:

FISCAL ANALYSIS:

RECOMMENDATION:

ATTACHMENTS:

1. 2024-08-03-FY 2024-2025 BUDGET WORKSHEET

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		FUND 10 GENERAL FUND							
		REVENUE							
10	4008	CUR PROP TAX-LITIGATION	-	-	-	-			
10	4010	CURRENT PROPERTY TAXES	8,598,962.60	10,152,240.00	10,152,240.00	10,499,737.67		10,152,240	
10	4011	DELINQUENT PROPERTY TAXES	44,731.32	40,600.00	40,600.00	(7,788.20)		40,600	
10	4012	PENALTY & INTEREST PROP TAX	57,618.73	54,000.00	54,000.00	56,068.27		54,000	
10	4013	SALES TAXES	3,580,171.52	3,150,000.00	3,150,000.00	2,328,768.92		3,100,000	
10	4014	BEVERAGE TAXES	26,036.68	24,250.00	24,250.00	22,020.83		25,250	
10	4015	PILOT-PMT IN LIEU OF TAXES	8,630.77	8,600.00	8,600.00	17,829.12		10,000	
10	4016	BINGO TAXES	1,803.47	1,200.00	1,200.00	1,288.37		1,500	
10	4018	PROP TAX-PERS/VEH/EQ/OTHER				1,153.82			
10	4019	RESERVE FOR DISPUTED TAXES	-	-	-	-		(2,700,000)	
10	4110	ELECTRIC FRANCHISE FEES	1,304,328.06	1,200,000.00	1,200,000.00	1,049,971.64		1,300,000	
10	4111	CABLE FRANCHISE FEES	35,843.81	40,000.00	40,000.00	22,378.05		40,000	
10	4113	GAS FRANCHISE FEES	12,960.00	12,500.00	12,500.00	13,521.01		13,000	
10	4114	TELEPHONE FRANCHISE FEES	1,385.03	1,600.00	1,600.00	1,190.03		1,400	
10	4210	FEES/GARBAGE WASTE COLLECTION	1,299,306.64	1,250,000.00	1,250,000.00	1,185,732.12		1,580,000	
10	4211	COUNTY FIRE SUBSIDY	14,486.86	16,300.00	16,300.00	13,458.31		13,400	
10	4212	RECYCLING METAL	0.00	0.00	0.00	783.00		700	
10	4221	POOL ADMISSIONS	5,437.00	3,500.00	3,500.00	3,804.00		5,500	
10	4221	POOL CONCESSIONS	4,291.89	3,500.00	3,500.00	1,972.99		5,500	
10	4222	POOL SEASON PASSES	-	300.00	300.00	-		-	
10	4224	POOL PARTIES	75.00	1,000.00	1,000.00	275.00		500	
10	4239	PARK DONATIONS	-	1,000.00	1,000.00	-		-	
10	4305	LIBRARY FINES	7,488.18	5,000.00	5,000.00	5,908.01		7,500	
10	4310	MUNICIPAL COURT FINES	776,702.45	320,000.00	320,000.00	364,857.61		350,000	
10	4311	CHILD SAFETY FEE	10,990.96	12,000.00	12,000.00	11,717.94		12,000	
10	4312	LOCAL TRUANCY PREV & DIV FUND	-	12,000.00	12,000.00	8,029.76		10,000	
10	4313	JURY FUND	-	200.00	200.00	161.03		200	
10	4314	TIME PAYMENT REIMB FEE	-	4,500.00	4,500.00	4,015.10		4,500	
10	4315	MC BLDG SECURITY	3,822.55	10,000.00	10,000.00	8,111.15		10,000	
10	4320	MC TECHNOLOGY FEE	9,568.21	9,000.00	9,000.00	6,728.28		9,000	
10	4330	MC ANIMAL CONTROL FINES				417.00		500	
10	4409	ANIMAL MICRO CHIPS	855.00	1,000.00	1,000.00	240.00		500	
10	4410	DOG LICENSE	730.00	1,000.00	1,000.00	880.00		1,000	
10	4411	ANIMAL ADOPTIONS	1,035.00	750.00	750.00	260.00		500	
10	4412	GOLF CART LICENSE	500.00	600.00	600.00	575.00		600	
10	4415	CONTRACTORS LICENSE	11,050.00	14,000.00	14,000.00	7,210.00		8,000	
10	4425	BUILDING PERMITS	229,466.02	250,000.00	250,000.00	97,394.06		125,000	
10	4427	IN LIEU OF PARK	-	-	-	-			
10	4430	ELECTRICAL PERMITS	41,023.15	20,000.00	20,000.00	7,389.76		10,000	
10	4435	PLUMBING PERMITS	7,022.44	8,000.00	8,000.00	5,780.55		6,500	
10	4440	MECHANICAL PERMITS	9,051.90	8,000.00	8,000.00	8,593.24		9,500	
10	4445	BEER & WINE PERMITS	2,881.25	3,000.00	3,000.00	2,572.50		3,000	
10	4446	MOBILE FOOD VENDING PERMIT	1,010.00	1,000.00	1,000.00	510.00		1,000	
10	4450	SOLICITORS PERMITS	420.00	200.00	200.00	-		200	
10	4455	PIPELINE PERMITS	9,372.50	9,500.00	9,500.00	9,372.50		9,500	
10	4460	TOWING LICENSE	460.00	700.00	700.00	630.00		700	
10	4490	OTHER PERMITS	1,875.00	2,000.00	2,000.00	5,167.00		4,000	
10	4499	ZONING FEES	15,488.50	10,000.00	10,000.00	14,906.50		15,000	
10	4500	PLAN/PLAT REVIEW	-	-	-	-			
10	4504	PLATTING FEES	6,006.25	6,000.00	6,000.00	10,250.00		8,000	

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
10	4505	REZONING APPLICATIONS	1,600.00	1,200.00	1,200.00	-		1,200	
10	4506	DRIVEWAY PLACEMENT	-	4,000.00	4,000.00	-		1,000	
10	4508	COPIES-OPEN RECORDS	2,441.60	1,000.00	1,000.00	1,639.00		1,500	
10	4509	LIENS/FEES LOT CLEARING	47,106.98	10,000.00	10,000.00	9,980.94		10,000	
10	4511	ARREST FEES	25.27	650.00	650.00	-		100	
10	4515	POUND BOARDING & IMPOUNDMENT	1,899.00	3,000.00	3,000.00	615.00		1,000	
10	4523	HUMBLE YOUTH CENTER RENTAL	12,170.00	8,500.00	8,500.00	8,305.00		8,500	
10	4526	HUMBLE YOUTH MISC.	20,205.00	17,500.00	17,500.00	7,430.00		8,000	
10	4527	RECREATION PROGRAMS	-	-	-	-			
10	4528	MARKET DAYS/VENDOR FEES	30.00	-	-	-		200	
10	4529	HOMETOWN PRIDE EVENT	90.00	-	-	-			
10	4539	INGLESIDE ISD REIMBUSEMENT	-	94,700.00	94,700.00	-		94,700	
10	4550	INTEREST INCOME	989,463.63	750,000.00	750,000.00	1,032,400.85		900,000	
10	4551	INTEREST INCOME-INVESTMENT	71,300.00	72,000.00	72,000.00	996,400.00		750,000	
10	4579	INSURANCE CLAIMS REIMBURSEMENT	-	-	-	32,686.06		10,000	
10	4580	FLAG SPONSORSHIPS	-	-	-	2,330.00			
10	4583	DONATION - PD	150.00	10,000.00	10,000.00	250.00			
10	4584	DONATIONS-REYCYLING	10,467.25	22,000.00	22,000.00	22,000.00			
10	4585	CASH OVER/SHORT	3.80	-	-	7.15			
10	4587	DONATION - PD BLUE SANTA	4,700.01	10,000.00	10,000.00	10,875.00		10,000	
10	4588	DONATIONS-EMPLOYEE CHRISTMAS	1,807.08	-	-	500.00			
10	4589	DONATIONS-CITY LULO	2,500.00	2,500.00	2,500.00	2,500.00		2,500	
10	4590	OTHER-MISC REVENUE	760.57	500.00	500.00	9,734.95			
10	4591	DONATIONS - LIBRARY	-	1,000.00	1,000.00	1,000.00		1,000	
10	4592	DONATIONS-VFD	-	33,435.00	33,435.00	25,935.00			
10	4593	DONATIONS-ANIMAL CONTROL	-	8,500.00	8,300.00	8,705.00			
10	4598	MISC REV-LAWSUIT REIMB	362,993.81	-	-	-			
10	4599	DONATIONS-PARKS&REC	500.00	2,330.00	2,330.00	-			
10	4921	HOTEL/MOTEL FUND TRANSFERS	40,000.00	40,000.00	40,000.00	30,001.00		40,000	
10	4923	TRANSFER IN-IDC-ADMIN SVCS	35,000.00	50,000.00	50,000.00	37,500.00		50,000	
10	4950	UTILITY FUND TRANSFERS	1,200,000.00	900,000.00	900,000.00	675,000.00		900,000	
		TOTAL REVENUE	18,948,102.74	18,711,855.00	18,711,655.00	18,709,636.89	-	17,039,990	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		EXPENDITURES							
		DEPT 500 NON-DEPARTMENT-CITY WIDE							
10	500-108	ACCRUED RETIREMENT	-	250,000.00	250,000.00	-		250,000	
10	500-201	OFFICE SUPPLIES	1,972.10	3,000.00	3,000.00	1,771.83	3,000	3,000	
10	500-202	NON-DEPT POSTAGE	10,958.63	8,500.00	8,500.00	3,044.79	4,000	4,000	
10	500-204	PUBLICATIONS (NEWSLETTER)	3,265.55	8,000.00	8,000.00	-	-	-	
10	500-206	JANITORIAL SUPPLIES	531.53	1,500.00	1,500.00	363.93	1,000	1,000	
10	500-210	FOOD SUPPLIES	-	1,000.00	1,000.00	27.44	500	500	
10	500-297	CITY EVENT EXPENSES	383.59	17,500.00	17,500.00	10,724.24	17,500	17,500	
10	500-330	BUILDING/STRUCTURAL MAINT.	37,383.79	25,000.00	25,000.00	25,072.16	30,000	30,000	
10	500-335	EQUIPMENT MAINTENANCE	999.99	2,000.00	2,000.00	3,651.46	2,000	2,000	
10	500-396	INSURANCE CLAIMS-PD	-	-	-	62.93			
10	500-397	INSURANCE CLAIMS-VFD	-	-	-	21,200.26			
10	500-398	INSURANCE CLAIMS-CITY HALL	-	-	-	24,429.37			
10	500-399	INSURANCE CLAIMS DEDUCTIBLE	11,282.88	1,500.00	1,500.00	18,448.37	75,000	75,000	
10	500-405	ADVERTISING	-	1,500.00	1,500.00	-			
10	500-420	EQUIPMENT RENTALS	11,864.21	11,000.00	11,000.00	16,458.17	22,000	22,000	
10	500-430	TELEPHONE	94.05	-	-	-			
10	500-431	INTERNET ACCESS	33,256.07	38,500.00	38,500.00	34,722.46	38,500	38,500	
10	500-432	SECURITY MONITORING	719.32	900.00	900.00	733.87	900	900	
10	500-438	INSURANCE-Property/Liability	236,084.60	245,000.00	245,000.00	201,906.31	275,000	275,000	
10	500-468	APPRAISAL DISTRICT-CITY AMOUNT	117,026.67	118,000.00	118,000.00	128,643.00	171,530	171,530	
10	500-470	COUNTY TAX ASSESSOR	12,577.60	12,600.00	12,600.00	12,748.40	13,000	13,000	
10	500-471	HALO FLIGHT	2,380.00	2,800.00	2,800.00	-	2,800	2,800	
10	500-472	CONTRACT - EMS	193,511.28	243,600.00	243,600.00	182,633.40	243,600	243,600	
10	500-476	CONTRACT - ENGINEER	16,146.14	20,000.00	20,000.00	-	20,000	20,000	
10	500-478	AUDIT	30,910.00	50,000.00	50,000.00	25,192.50	54,150	54,150	
10	500-481	CHAMBER OF COMMERCE	29,050.00	15,000.00	15,000.00	14,970.55	15,000	15,000	
10	500-485	COASTAL BEND BAYS & ESTUARIES	-	-	-	5,000.00	5,000	5,000	
10	500-487	CONSULTANT-INVESTMENTS	-	18,000.00	18,000.00	20,000.00	20,000	20,000	
10	500-488	BANK-CC-CS FEES	-	2,000.00	2,000.00	2,359.41	5,000	5,000	
10	500-515	DUES & MEMBERSHIPS	2,932.92	3,000.00	3,000.00	4,980.69	5,000	5,000	
10	500-590	DONATION EXP-CITY LULO	2,500.00	5,000.00	5,000.00	-			
10	500-598	TAX REFUNDS - ABATEMENTS	1,484,654.04	1,000,000.00	1,000,000.00	1,070,705.08	1,500,000	1,500,000	
10	500-660	FISCAL AGENT FEES	10,029.53	-	-	-			
10	500-661	RETIREE HEALTH INSURANCE	-	24,000.00	24,000.00	-	24,000	24,000	
10	500-735	EQUIPMENT	-	-	42,000.00				
10	500-801	BAD DEBT EXPENSE	3,753.02	-	-	-			
10	500-932	TRANSFER FD32-VEH/EQUIP	-	27,313.00	27,313.00	-			
10	500-933	TRANSFER FD30-CAPITAL IMPROVE.	-	-	-	-		2,150,000	
			2,254,267.51	2,156,213.00	2,198,213.00	1,829,850.62	2,548,480	4,948,480	-

CITY OF INGLESIDE

FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 501 MAYOR & COUNCIL							
10	501-135	WORKERS' COMPENSATION	-	100.00	100.00	-		100	
10	501-199	MEETING STIPENDS	7,950.00	7,800.00	7,800.00	5,700.00		7,800	
10	501-201	OFFICE SUPPLIES	1,172.94	1,500.00	1,500.00	856.34	1,500	1,500	
10	501-204	PRINTING	10.00	200.00	200.00	179.90	200	200	
10	501-205	FURNITURE (LESS THAN 5K EA)	4,220.82	6,000.00	6,000.00	119.98	600	6,000	
10	501-210	FOOD SUPPLIES	2,911.12	2,000.00	2,000.00	1,009.55	2,000	2,000	
10	501-214	UNIFORMS/WEARING APPARAL	-	1,000.00	1,000.00	-	1,000	1,000	
10	501-430	TELEPHONE	416.05	1,000.00	1,000.00	362.37	1,000	1,000	
10	501-431	INTERNET/FIBER	-	-	-	-	-	-	
10	501-435	ELECTRIC UTILITIES	125.97	100.00	100.00	84.94	100	100	
10	501-450	SPECIAL SERVICES	-	-	-	-	-	-	
10	501-482	SOFTWARE MAINT CONTRACT	4,273.19	5,000.00	5,000.00	3,526.15	5,000	-	
10	501-510	TRAINING & TRAVEL	12,803.01	22,000.00	22,000.00	2,894.28	22,000	22,000	
10	501-515	DUES & MEMBERSHIPS	1,205.00	1,500.00	1,500.00	1,406.00	1,500	1,500	
10	501-581	COUNCIL DISCRETIONARY FUNDS	-	157,687.00	115,687.00	-	200,000	200,000	
			35,088.10	205,887.00	163,887.00	16,139.51	234,900	243,200	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 502 CITY MANAGER							
10	502-101	SALARIES & WAGES	141,008.02	147,000.00	147,000.00	107,423.15	147,000	147,000	
10	502-108	RETIREMENT	12,302.04	12,870.00	12,870.00	9,886.63	12,870	19,830	
10	502-109	LONGEVITY	20.00	70.00	70.00	68.00	70	120	
10	502-120	SOCIAL SECURITY TAXES	11,739.77	11,810.00	11,810.00	8,613.24	11,810	11,810	
10	502-125	UNEMPLOYMENT TAXES	9.00	490.00	490.00	117.00	490	500	
10	502-130	HEALTH INSURANCE	9,275.76	10,530.00	10,530.00	7,895.52	10,530	10,530	
10	502-131	DENTAL/VISION INSURANCE	525.60	570.00	570.00	421.38	570	570	
10	502-132	LIFE INSURANCE	140.40	140.00	140.00	105.30	140	140	
10	502-133	SHORT-LONG TERM INSURANCE	654.72	1,230.00	1,230.00	491.04	1,230	1,230	
10	502-135	WORKERS' COMPENSATION	435.65	640.00	640.00	-	640	640	
10	502-140	CAR ALLOWANCE	7,215.00	7,200.00	7,200.00	5,100.00	7,200	7,200	
10	502-143	ACM STIPEND	-	-	-	-	-		
10	502-201	OFFICE SUPPLIES	2,131.76	2,000.00	2,000.00	320.63	2,000	2,000	
10	502-203	PUBLICATIONS	-	200.00	200.00	-	200	200	
10	502-204	PRINTING	-	200.00	200.00	-	200	200	
10	502-205	FURNITURE (LESS THAN 5K EA)	2,211.13	4,000.00	4,000.00	349.00	4,000	4,000	
10	502-207	PROMOTIONAL ITEMS	4.38	1,000.00	1,000.00	789.75	1,000	1,000	
10	502-214	UNIFORMS/WEARING APPARAL	68.12	1,000.00	1,000.00	-	1,000	1,000	
10	502-430	TELEPHONE	950.60	1,000.00	1,000.00	744.55	1,000	1,000	
10	502-431	INTERNET ACCESS	-	-	-	-	-	-	
10	502-435	ELECTRIC UTILITIES	981.49	1,000.00	1,000.00	661.75	1,000	1,000	
10	502-510	TRAINING & TRAVEL	7,754.62	15,000.00	15,000.00	4,060.00	15,000	15,000	
10	502-515	DUES & MEMBERSHIPS	2,032.00	3,000.00	3,000.00	1,662.19	3,000	3,500	
10	502-581	DISCRETIONARY FUNDS	24,256.83	20,000.00	20,000.00	990.83	25,000	25,000	
10	502-590	DONATION EXP-EMP CHRISTMAS	1,807.08	-	-	-	-	-	
10	502-933	ALLOC TO CAPITAL REPLACEMENT	-	-	-	-	-	-	
			225,523.97	240,950.00	240,950.00	149,699.96	245,950	253,470	-

CITY OF INGLESIDE

FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 503 ADMINISTRATIVE SERVICES-CITY SECRETARY							
10	503-101	SALARIES & WAGES	139,680.88	182,720.00	182,720.00	137,901.63		215,460	
10	503-105	SALARIES-OVERTIME	2,242.22	4,500.00	4,500.00	2,334.71		4,500	
10	503-108	RETIREMENT	11,697.76	15,640.00	15,640.00	12,268.29		28,300	
10	503-109	LONGEVITY	52.00	200.00	200.00	188.00		330	
10	503-120	SOCIAL SECURITY TAXES	11,048.42	14,340.00	14,340.00	10,529.16		16,850	
10	503-125	UNEMPLOYMENT TAXES	18.00	1,480.00	1,480.00	351.00		1,460	
10	503-130	HEALTH INSURANCE	24,750.64	34,780.00	34,780.00	28,185.34		39,680	
10	503-131	DENTAL/VISION INSURANCE	1,486.39	1,780.00	1,780.00	1,202.13		1,770	
10	503-132	LIFE INSURANCE	368.84	480.00	480.00	334.44		500	
10	503-133	SHORT-LONG TERM INSURANCE	1,086.31	1,420.00	1,420.00	991.62		1,680	
10	503-135	WORKERS' COMPENSATION	298.17	1,150.00	1,150.00	-		1,300	
10	503-201	OFFICE SUPPLIES	2,787.61	19,000.00	19,000.00	12,298.09	4,000	4,000	
10	503-202	POSTAGE	140.82	200.00	200.00	113.56	200	200	
10	503-204	PRINTING	5,097.17	9,000.00	9,000.00	4,376.20	9,000	9,000	
10	503-205	FURNITURE (LESS THAN 5K EA)	1,792.79	2,000.00	2,000.00	1,674.37	2,000	4,000	
10	503-207	PROMONTIONAL ITEMS	-	-	-	-	1,000	1,000	
10	503-214	UNIFORMS/WEARING APPARAL	-	300.00	300.00	-	300	300	
10	503-315	MAINTENANCE CONTRACT	9,056.00	-	-	-	-	-	
10	503-401	ELECTION COSTS	17,949.13	20,000.00	18,000.00	11,038.46	30,000	30,000	
10	503-402	SHREDDING SERVICE	3,500.64	3,000.00	3,000.00	1,271.70	3,000	3,000	
10	503-405	ADVERTISING	2,720.53	3,000.00	5,000.00	3,943.83	3,000	10,000	
10	503-406	SUBSCRIPTIONS	-	500.00	500.00	79.92	500	500	
10	503-420	EQUIPMENT RENTALS	853.38	-	-	-	-	-	
10	503-430	TELEPHONE	1,664.58	1,000.00	1,000.00	1,784.76	1,800	1,800	
10	503-431	INTERNET ACCESS	-	-	-	-	-	-	
10	503-435	ELECTRIC UTILITIES	916.72	1,000.00	1,000.00	618.07	1,000	1,000	
10	503-450	SPECIAL SERVICES-OPEN RECORDS REQUEST	-	-	-	-	300	300	
10	503-482	SOFTWARE MAINT CONTRACT	396.00	400.00	400.00	5,299.80	400	400	
10	503-510	TRAINING & TRAVEL	10,436.90	12,600.00	12,600.00	8,826.77	13,000	13,000	
10	503-515	DUES & MEMBERSHIPS	675.58	1,000.00	1,000.00	811.82	1,000	1,000	
10	503-933	ALLOC TO CAPITAL REPLACEMENT	-	-	-	-	-	-	
			250,717.48	331,490.00	331,490.00	246,423.67	70,500	391,330	-

CITY OF INGLESIDE

FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 504 FINANCE							
10	504-101	SALARIES & WAGES	200,859.68	276,560.00	276,560.00	186,215.89		292,930	
10	504-105	SALARIES-OVERTIME	1,466.41	2,500.00	2,500.00	386.55		2,500	
10	504-108	RETIREMENT	16,593.81	23,300.00	23,300.00	16,405.67		38,000	
10	504-109	LONGEVITY	136.00	300.00	300.00	296.00		330	
10	504-120	SOCIAL SECURITY TAXES	15,704.37	21,380.00	21,380.00	14,039.00		22,630	
10	504-125	UNEMPLOYMENT TAXES	34.52	2,000.00	2,000.00	469.49		1,950	
10	504-130	HEALTH INSURANCE	28,900.84	39,680.00	39,680.00	30,097.34		42,470	
10	504-131	DENTAL/VISION INSURANCE	2,397.44	2,280.00	2,280.00	2,817.05		2,270	
10	504-132	LIFE INSURANCE	505.82	640.00	640.00	434.88		640	
10	504-133	SHORT-LONG TERM INSURANCE	1,487.07	2,120.00	2,120.00	1,441.83		2,290	
10	504-135	WORKERS' COMPENSATION	417.35	1,060.00	1,060.00	-		1,220	
10	504-190	OUTSIDE TEMP	-	-	-	-			
10	504-201	OFFICE SUPPLIES	5,040.65	5,000.00	5,000.00	5,184.97	5,000	5,000	
10	504-202	POSTAGE	18.85	200.00	200.00	925.96	1,500	1,500	
10	504-204	PRINTING	875.37	1,000.00	1,000.00	935.88	1,500	1,500	
10	504-205	FURNITURE (LESS THAN 5K EA)	1,299.48	3,000.00	3,000.00	1,303.73	2,500	2,500	
10	504-214	UNIFORMS/WEARING APPARAL	-	300.00	300.00	-	400	400	
10	504-330	MAINTENANCE AGREEMENTS	-	-	-	-			HIDE
10	504-405	ADVERTISING	1,145.00	1,800.00	1,800.00	5,152.64	2,000	4,000	
10	504-430	TELEPHONE	1,594.51	1,500.00	1,500.00	1,536.16	1,600	1,600	
10	504-431	INTERNET/FIBER	-	800.00	800.00	-			HIDE
10	504-432	SECURITY MONITORING	-	-	-	-			HIDE
10	504-435	ELECTRIC UTILITIES	917.73	1,000.00	1,000.00	618.77	1,200	1,200	
10	504-482	SOFTWARE MAINT CONTRACT	43,587.28	42,300.00	42,300.00	39,076.06	-	2,000	
10	504-510	TRAINING & TRAVEL	13,805.78	15,000.00	15,000.00	5,255.14	12,000	12,000	
10	504-515	DUES & MEMBERSHIPS	2,098.00	1,000.00	1,000.00	1,921.19	3,400	3,400	
10	504-933	ALLOC TO CAPITAL REPLACEMENT	-	-	-	-			
			338,885.96	444,720.00	444,720.00	314,514.20	31,100	442,330	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 505 CITY ATTORNEY							
10	505-465	CITY ATTORNEY FEES	85,364.60	90,000.00	90,000.00	49,296.16	180,000	180,000	
10	505-470	ATTYS- ZONING,LITIGATION	51,221.36	100,000.00	100,000.00	26,024.34	120,000	120,000	
			136,585.96	190,000.00	190,000.00	75,320.50	300,000.00	300,000.00	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 506 MUNICIPAL COURT							
10	506-101	SALARIES & WAGES	137,802.38	176,880.00	176,880.00	107,696.21		195,480	
10	506-105	SALARIES-OVERTIME	770.89	1,000.00	1,000.00	611.43		1,000	
10	506-107	CERTIFICATE PAY	463.12	470.00	470.00	338.01		470	
10	506-108	RETIREMENT	12,107.30	15,560.00	15,560.00	10,008.16		26,270	
10	506-109	LONGEVITY	3,120.00	3,130.00	3,130.00	3,120.00		3,140	
10	506-120	SOCIAL SECURITY TAXES	11,283.84	14,260.00	14,260.00	8,593.61		15,640	
10	506-125	UNEMPLOYMENT TAXES	27.00	1,950.00	1,950.00	371.22		1,950	
10	506-130	HEALTH INSURANCE	23,114.16	39,850.00	39,850.00	19,471.86		36,490	
10	506-131	DENTAL/VISION INSURANCE	1,498.84	2,920.00	2,920.00	1,202.13		2,330	
10	506-132	LIFE INSURANCE	280.80	290.00	290.00	210.60		420	
10	506-133	SHORT-LONG TERM INSURANCE	533.40	940.00	940.00	400.05		1,240	
10	506-135	WORKERS' COMPENSATION	303.63	770.00	770.00	-		840	
10	506-140	CAR ALLOWANCE	3,607.50	3,600.00	3,600.00	2,550.00		3,600	
10	506-141	CELL PHONE ALLOWANCE	602.50	-	-	-	-		HIDE
10	506-191	STIPEND-ON-CALL	400.00	1,300.00	1,300.00	200.00		2,600	
10	506-201	OFFICE SUPPLIES	4,798.85	5,000.00	5,000.00	2,207.66	5,000	5,000	
10	506-202	POSTAGE	2,911.90	5,000.00	5,000.00	836.62	5,000	5,000	
10	506-203	PUBLICATIONS	598.00	3,000.00	3,000.00	1,890.47	3,000	3,000	
10	506-204	PRINTING	2,256.60	3,000.00	3,000.00	470.58	3,000	2,500	
10	506-205	FURNITURE (LESS THAN 5K EA)	1,027.77	300.00	300.00	-	2,300	2,300	
10	506-207	PROMOTIONAL	-	-	-	-	-	750	
10	506-214	UNIFORMS/WEARING APPAREL	-	250.00	250.00	-	500	900	
10	506-216	EDUCATIONAL SUPPLIES	2,708.30	2,500.00	2,500.00	956.53	2,500	2,500	
10	506-298	CHILD SAFETY EXPENSE	10,990.96	-	-	290.93			
10	506-301	MC BLDG SECURITY EXP	3,822.55	-	-	1,203.72			
10	506-302	MC TECHNOLOGY EXP	9,568.21	-	-	1,531.54			
10	506-330	BUILDING/STRUCTURAL MAINT.	1,318.82	1,500.00	1,500.00	231.78	1,500	1,500	
10	506-335	EQUIPMENT MAINTENANCE	-	100.00	100.00	-	100	100	
10	506-405	ADVERTISING	724.50	750.00	750.00	-	750	750	
10	506-420	EQUIPMENT RENTALS	1,653.10	1,320.00	1,320.00	1,736.05	1,320	2,200	
10	506-430	TELEPHONE	2,904.10	3,000.00	3,000.00	2,465.43		3,300	
10	506-431	INTERNET ACCESS	572.21	-	-	-			HIDE
10	506-435	ELECTRIC UTILITIES	1,721.09	1,800.00	1,800.00	1,154.37		2,000	
10	506-450	SPECIAL SERVICES	223.89	500.00	500.00	106.62	500	500	
10	506-466	MC PROSCECUTOR	17,700.00	20,000.00	20,000.00	14,250.00	20,000	20,000	
10	506-482	SOFTWARE MAINT CONTRACT	15,408.62	16,000.00	16,000.00	17,648.05	16,000	2,000	
10	506-493	STATE CRIMINIAL COST FEES/ OMNI	333,029.17	-	-	95,650.63			
10	506-510	TRAINING & TRAVEL	700.00	2,000.00	2,000.00	992.85	2,000	2,000	
10	506-515	DUES & MEMBERSHIPS	-	450.00	450.00	406.19	450	450	
10	506-575	JURY FEES	-	600.00	600.00	-	600	600	
			472,751.62	153,110.00	329,990.00	298,803.30	64,520	153,340	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 507 LIBRARY							
10	507-101	SALARIES & WAGES	198,504.68	224,100.00	224,100.00	167,638.57		250,310	
10	507-105	SALARIES-OVERTIME	2,461.75	2,620.00	2,620.00	676.83		2,620	
10	507-108	RETIREMENT	17,203.94	19,360.00	19,360.00	15,095.86		32,760	
10	507-109	LONGEVITY	5,341.25	5,200.00	5,200.00	5,058.76		5,200	
10	507-120	SOCIAL SECURITY TAXES	16,215.69	17,750.00	17,750.00	13,165.86		19,510	
10	507-125	UNEMPLOYMENT TAXES	54.87	2,930.00	2,930.00	705.93		2,930	
10	507-130	HEALTH INSURANCE	31,339.10	34,780.00	34,780.00	26,074.08		34,770	
10	507-131	DENTAL/VISION INSURANCE	2,024.44	2,330.00	2,330.00	1,623.51		2,330	
10	507-132	LIFE INSURANCE	445.96	450.00	450.00	334.44		450	
10	507-133	SHORT-LONG TERM INSURANCE	1,207.20	1,360.00	1,360.00	926.28		1,430	
10	507-135	WORKERS' COMPENSATION	583.49	1,200.00	1,200.00	-		1,310	
10	507-201	OFFICE SUPPLIES	2,717.16	5,000.00	5,000.00	3,290.39	6,000	6,000	
10	507-202	POSTAGE	1,049.44	1,200.00	1,200.00	534.94	1,100	1,100	
10	507-204	PRINTING	-	-	-	-	150	-	
10	507-205	FURNITURE (LESS THAN 5K EA)	-	3,000.00	3,000.00	203.49	1,500	15,000	
10	507-206	JANITORIAL SUPPLIES	111.83	500.00	500.00	286.05	500	500	
10	507-208	LIBRARY SUPPLIES	9,138.78	8,000.00	8,000.00	6,434.51	9,000	10,000	
10	507-214	UNIFORMS	-	-	-	-	600	600	
10	507-330	BUILDING/STRUCTURAL MAINT.	2,627.13	5,000.00	5,000.00	2,027.23	5,000	5,000	
10	507-335	EQUIPMENT MAINTENANCE	2,499.46	2,000.00	2,000.00	127.69	2,000	2,000	
10	507-405	ADVERTISING	-	400.00	400.00	82.50	250	500	
10	507-406	SUBSCRIPTIONS	-	3,000.00	3,000.00	1,285.16		3,000	
10	507-420	EQUIPMENT RENTALS	3,211.22	2,610.00	2,610.00	2,651.66		2,610	
10	507-430	TELEPHONE	2,323.76	1,620.00	1,620.00	2,138.31		1,620	
10	507-431	INTERNET ACCESS	4,792.41	-	-	-		HIDE	
10	507-432	SECURITY MONITORING	770.67	630.00	630.00	519.50		630	
10	507-435	ELECTRIC UTILITIES	8,672.56	7,450.00	7,450.00	5,291.12		7,450	
10	507-482	SOFTWARE MAINT CONTRACT	3,394.88	3,000.00	3,000.00	264.00	3,000	3,000	
10	507-510	TRAINING & TRAVEL	4,815.40	5,000.00	5,000.00	3,992.87	6,000	6,000	
10	507-515	DUES & MEMBERSHIPS	1,983.00	1,500.00	1,500.00	634.19	2,000	2,000	
10	507-590	DONATION EXPENSE-LIBRARY	-	1,000.00	1,000.00	378.66		1,000	
10	507-715	COMPUTER- PATRONS	2,906.92	-	-	-		-	
10	507-725	BOOKS, AUDIOS, VIDEOS	10,638.99	15,000.00	15,000.00	5,583.53	15,000	20,000	
10	507-932	TRANSFER FD32-VEH/EQUIP	-	2,000.00	2,000.00	1,502.00	37,000	37,000	
			337,035.98	379,990.00	379,990.00	268,527.92	89,100	478,630	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 508 VOLUNTEER FIRE							
10	508-101	SALARIES & WAGES	16,093.78	25,620.00	25,620.00	12,049.57		26,110	
10	508-105	SALARIES-OVERTIME	167.81	-	-	-		-	
10	508-108	RETIREMENT	1,345.58	2,050.00	2,050.00	1,004.93		3,270	
10	508-120	SOCIAL SECURITY TAXES	1,289.04	1,960.00	1,960.00	921.80		2,000	
10	508-125	UNEMPLOYMENT TAXES	13.48	490.00	490.00	122.60		500	
10	508-130	HEALTH INSURANCE	2,728.00	-	-	-		-	
10	508-132	LIFE INSURNACE	46.80	-	-	-		-	
10	508-133	SHORT-LONG TERM INSURANCE	87.55	-	-	-		-	
10	508-135	WORKERS' COMPENSATION	6,799.26	11,080.00	11,080.00	-		11,090	
10	508-199	FIRE CALLS-MTG STIPENDS	30,240.00	40,000.00	40,000.00	18,385.00		40,000	
10	508-201	OFFICE SUPPLIES	427.10	500.00	500.00	285.63	500	500	
10	508-202	POSTAGE	21.53	100.00	100.00	122.22	100	100	
10	508-203	PUBLICATIONS	-	100.00	100.00	-	100	100	
10	508-205	FURNITURE (LESS THAN 5K EA)	21.37	1,750.00	1,750.00	542.55	2,500	2,500	
10	508-206	JANITORIAL SUPPLIES	-	500.00	500.00	146.88	500	500	
10	508-207	WELDING SUPPLIES	1,934.68	2,500.00	500.00	-	2,000	2,000	
10	508-210	FOOD SUPPLIES	1,095.63	2,500.00	2,500.00	1,274.83	4,000	2,500	
10	508-211	MINOR TOOLS	7,460.05	8,000.00	8,000.00	4,116.09	8,000	8,000	
10	508-212	CHEMICAL & MEDICAL SUPPLIES	209.25	2,000.00	2,000.00	1,388.85	3,000	3,000	
10	508-214	UNIFORMS/WEARING APPAREL	6,319.92	16,000.00	18,000.00	18,050.32	16,000	16,000	
10	508-216	EDUCATIONAL SUPPLIES	7,307.95	2,000.00	2,000.00	95.00	2,000	2,000	
10	508-***	PPE	-	-	-	-	-	10,000	
10	508-219	SAFETY EQUIPMENT	4,568.15	4,500.00	4,500.00	1,752.74	6,000	6,000	
10	508-235	EQUIPMENT LESS THAN $5K	-	-	-	-	7,500	7,500	
10	508-305	MOTOR VEHICLE MAINTENANCE	60,673.07	60,000.00	60,000.00	26,340.83	60,000	60,000	
10	508-315	RADIO EQUIP. MAINTENANCE	1,564.00	8,000.00	8,000.00	523.18	10,000	10,000	
10	508-320	PUMPS/MOTOR MAINTENANCE	2,203.84	3,000.00	3,000.00	1,335.00	3,000	23,000	
10	508-330	BUILDING/STRUCTURAL MAINT.	5,775.19	6,000.00	6,000.00	5,388.52	8,000	8,000	
10	508-335	EQUIPMENT MAINTENANCE	4,149.90	5,000.00	5,000.00	1,925.85	5,000	5,000	
10	508-411	GASOLINE	5,536.05	7,000.00	7,000.00	3,400.39	7,000	7,000	
10	508-420	EQUIPMENT RENTALS	2,661.92	2,000.00	2,000.00	1,917.46	2,500	2,500	
10	508-430	TELEPHONE	2,288.02	2,500.00	2,500.00	2,086.90	2,500	2,500	
10	508-431	INTERNET ACCESS	-	-	-	-	-	-	
10	508-433	MAINTENANCE AGREEMENTS	14,896.19	10,000.00	10,000.00	3,200.00	-	-	
10	508-435	ELECTRIC UTILITIES	8,122.12	6,500.00	6,500.00	6,195.23	8,200	8,200	
10	508-437	GAS UTILITIES	996.74	1,800.00	1,800.00	505.10	1,000	1,000	
10	508-451	MEDICAL EXAMS/COSTS	-	300.00	300.00	112.00	800	800	
10	508-452	TESTING & INSPECTIONS	4,883.26	4,000.00	4,000.00	5,071.63	6,000	6,000	
10	508-482	SOFTWARE MAINT CONTRACT	4,117.00	2,000.00	2,000.00	2,772.05	2,000	2,000	
10	508-510	TRAINING & TRAVEL	10,580.99	16,000.00	16,000.00	12,140.61	16,000	16,000	
10	508-515	DUES & MEMBERSHIPS	3,626.00	4,000.00	4,000.00	3,749.41	4,000	4,000	
10	508-590	DONATION EXPENSE-VFD	-	33,435.00	33,435.00	39,052.15	-	-	
10	508-932	TRANSFER FD32-VEH/EQUIP	49,195.00	100,000.00	100,000.00	75,001.00	180,000	100,000	
10	508-933	TRANSFER FD30-CAPITAL IMPROVE.	46,400.00	-	-	-	17,000	17,000	
			315,846.22	393,185.00	393,185.00	250,976.32	385,200	416,670	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 509 POLICE							
10	509-101	SALARIES & WAGES	1,877,668.57	2,279,700.00	2,279,700.00	1,423,973.10		2,196,620	
10	509-105	SALARIES-OVERTIME	117,783.98	125,000.00	125,000.00	78,457.16		125,000	
10	509-107	CERTIFICATE PAY	14,153.80	68,900.00	68,900.00	48,050.00		55,900	
10	509-108	RETIREMENT	167,595.80	207,520.00	207,520.00	136,760.23		307,200	
10	509-109	LONGEVITY	9,804.00	10,270.00	10,270.00	9,776.00		13,184	
10	509-120	SOCIAL SECURITY TAXES	157,637.31	190,590.00	190,590.00	118,000.97		182,920	
10	509-125	UNEMPLOYMENT TAXES	357.94	1,910.00	1,910.00	4,102.95		17,550	
10	509-130	HEALTH INSURANCE	347,567.42	481,010.00	481,010.00	309,745.54		448,390	
10	509-131	DENTAL/VISION INSURANCE	22,538.37	33,570.00	33,570.00	18,566.29		31,750	
10	509-132	LIFE INSURANCE	4,695.13	5,890.00	5,890.00	3,632.94		5,510	
10	509-133	SHORT-LONG TERM INSURANCE	13,911.79	17,710.00	17,710.00	11,368.63		17,120	
10	509-135	WORKERS' COMPENSATION	41,764.48	85,290.00	85,290.00	-		79,070	
10	509-142	UNIFORM ALLOWANCE	2,000.00	2,000.00	2,000.00	2,000.00		2,000	
10	509-191	STIPEND-ON-CALL	5,200.00	5,200.00	5,200.00	3,800.00		5,200	
10	509-195	SALARY FOR REIMBURSMENT	-	-	-	-		(110,100)	
10	509-197	SALARY FOR GRANTS	(15,861.82)	3,140.00	3,140.00	-		(3,000)	
10	509-201	OFFICE SUPPLIES	7,807.57	7,200.00	7,200.00	3,562.39	7,200	7,200	
10	509-202	POSTAGE	762.64	700.00	700.00	411.70	700	700	
10	509-203	PUBLICATIONS	783.18	1,000.00	1,000.00	-	1,000	1,000	
10	509-204	PRINTING	456.88	600.00	600.00	754.78	600	600	
10	509-205	FURNITURE (LESS THAN 5K EA)	15,398.89	10,000.00	10,000.00	6,358.41	10,000	2,450	
10	509-206	JANITORIAL SUPPLIES	341.29	1,000.00	1,000.00	212.16	1,000	1,000	
10	509-209	OPERATIONS SUPPLIES	-	300.00	300.00	-	300	300	
10	509-210	FOOD SUPPLIES	214.66	1,000.00	1,000.00	174.20	1,000	1,000	
10	509-211	MINOR TOOLS	1,558.39	2,000.00	2,000.00	1,644.77	2,000	2,000	
10	509-213	COMMUNITY EVENTS	12,120.45	8,000.00	8,000.00	4,023.24	8,000	8,000	
10	509-214	UNIFORMS/WEARING APPAREL	18,416.12	15,000.00	15,000.00	7,065.73	15,000	15,000	
10	509-216	EDUCATIONAL SUPPLIES	258.55	500.00	500.00	-	500	500	
10	509-217	AMMUNITION	18,782.48	20,000.00	20,000.00	9,423.64	20,000	20,000	
10	509-221	TRAINING SUPPLIES	115.49	5,000.00	5,000.00	-	5,000	5,000	
10	509-226	POLICE PPE	31,009.07	5,000.00	5,000.00	4,708.02	5,000	5,000	
10	509-230	SAFETY EQUIPMENT	2,095.13	5,000.00	5,000.00	1,775.09	5,000	5,000	
10	509-235	EQIPMENT LESS THAN $5K	-	-	-	-	-	5,000	
10	509-305	MOTOR VEHICLE MAINTENANCE	76,214.15	50,000.00	50,000.00	65,296.72	100,000	100,000	
10	509-315	RADIO EQUIPMENT MAINTENANCE	3,889.66	7,000.00	7,000.00	5,064.22	7,000	7,000	
10	509-330	BUILDING/STRUCTURAL MAINT.	2,484.16	7,000.00	7,000.00	1,750.90	7,000	7,000	
10	509-335	EQUIPMENT MAINTENANCE	2,650.82	2,500.00	2,500.00	1,440.00	2,500	18,650	
10	509-405	ADVERTISING	24.99	500.00	500.00	-	500	500	
10	509-411	GASOLINE	74,272.88	60,000.00	60,000.00	56,245.74	60,000	60,000	
10	509-420	EQUIPMENT RENTALS	4,691.67	5,000.00	5,000.00	3,543.53	5,000	5,000	
10	509-430	TELEPHONE	16,275.04	17,500.00	17,500.00	13,853.47	17,500	17,500	
10	509-431	INTERNET ACCESS	-	6,000.00	6,000.00	-	6,000	6,000	
10	509-433	MAINTENANCE AGREEMENTS	106,692.64	122,400.00	122,400.00	105,324.16	122,400	122,400	
10	509-435	ELECTRIC UTILITIES	8,122.12	7,200.00	7,200.00	4,494.27	7,200	7,200	
10	509-437	GAS UTILITIES	996.72	1,000.00	1,000.00	505.09	1,000	1,000	
10	509-450	SPECIAL SERVICES	2,255.52	2,500.00	2,500.00	2,959.56	2,500	2,500	

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
10	509-453	PRISONER CARE	1,185.19	1,500.00	1,500.00	622.43	1,500	1,500	
10	509-482	SOFTWARE MAINT CONTRACT	7,565.62	24,500.00	24,500.00	8,326.59	55,000	81,950	
10	509-510	TRAINING & TRAVEL	21,324.68	20,000.00	20,000.00	16,435.59	20,000	20,000	
10	509-515	DUES & MEMBERSHIPS	2,097.04	1,500.00	1,500.00	753.19	1,500	1,500	
10	509-590	DONATION EXP-BLUE SANTA	4,700.01	10,000.00	10,000.00	9,687.41	-	7,450	
10	509-591	DONATION EXP-PD-not blue santa	149.91	-	-	136.79	-	-	
10	509-932	TRANSFER FD32-VEH/EQUIP	100,000.00	200,000.00	200,000.00	150,002.00	-	243,660	
10	509-933	TRANSFER FD30-CAPITAL IMPROVE.	40,000.00	-	-	-	-	-	
			3,352,530.38	4,146,100.00	4,146,100.00	2,654,789.60	498,900	4,164,874	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 510 PARKS & RECREATION							
10	510-101	SALARIES & WAGES	311,021.25	623,580.00	623,580.00	270,835.06		873,300	
10	510-105	SALARIES-OVERTIME	13,588.68	14,000.00	14,000.00	10,889.33		15,000	
10	510-108	RETIREMENT	23,765.07	45,900.00	45,900.00	22,973.48		93,580	
10	510-109	LONGEVITY	4,674.00	5,680.00	5,680.00	4,812.00		6,772	
10	510-120	SOCIAL SECURITY TAXES	25,166.84	47,900.00	47,900.00	21,389.99		68,360	
10	510-125	UNEMPLOYMENT TAXES	133.10	11,340.00	11,340.00	1,400.53		14,140	
10	510-130	HEALTH INSURANCE	68,655.16	169,280.00	169,280.00	77,779.28		183,150	
10	510-131	DENTAL/VISION INSURANCE	4,850.18	13,710.00	13,710.00	5,413.76		14,280	
10	510-132	LIFE INSURANCE	949.06	1,790.00	1,790.00	802.44		1,950	
10	510-133	SHORT-LONG TERM INSURANCE	2,174.66	3,800.00	3,800.00	1,879.84		4,100	
10	510-135	WORKERS' COMPENSATION	7,409.75	21,600.00	21,600.00	-		30,350	
10	510-141	CELL PHONE ALLOWANCE	105.00	-	-	-		HIDE	
10	510-190	OUTSIDE TEMP	55,724.07	-	-	88,235.79			
10	510-191	STIPEND-ON-CALL	5,100.00	2,600.00	2,600.00	1,400.00		2,600	
10	510-201	OFFICE SUPPLIES	305.19	1,000.00	1,000.00	1,999.34	1,000	2,000	
10	510-202	POSTAGE	33.80	1,000.00	1,000.00	35.16	1,000	1,000	
10	510-204	PRINTING	420.00	500.00	500.00	120.00	500	500	
10	510-205	FURNITURE (LESS THAN 5K EA)	4.62	1,500.00	1,500.00	2,593.34	2,000	2,000	
10	510-206	JANITORIAL SUPPLIES	3,141.10	2,000.00	2,000.00	1,792.13	2,000	2,000	
10	510-211	MINOR TOOLS	5,542.01	5,000.00	5,000.00	2,782.70	5,000	5,000	
10	510-212	CHEMICAL & MEDICAL SUPPLIES	216.87	40,000.00	40,000.00	390.04	40,000	40,000	
10	510-214	UNIFORMS/WEARING APPAREL	6,780.96	8,000.00	8,000.00	6,043.44	8,000	8,000	
10	510-225	SENIOR CENTER SUPPLIES/PROG	-	2,000.00	2,000.00	2,536.74	2,000	2,000	
10	510-230	SAFETY EQUIPMENT	570.39	500.00	500.00	249.51	500	500	
10	510-235	EQUIPMENT (LESS THAN $5K)	-	-	-	2,650.00	-	5,000	
10	510-242	POOL SUPPLIES/EQUIP	28,493.85	5,000.00	5,000.00	12,417.87	5,000	5,000	
10	510-244	FLAGS-COMMUNITY PROJECT	-	2,330.00	2,330.00	2,215.77	2,330	2,330	
10	510-***	FLAG/BANNER/HOLIDAY DÉCOR	-	-	-	-	-	20,000	
10	510-305	MOTOR VEHICLE MAINTENANCE	2,658.85	20,000.00	20,000.00	2,453.37	20,000	20,000	
10	510-310	MACHINERY MAINTENANCE	9,933.65	13,000.00	13,000.00	15,638.54	13,000	13,000	
10	510-325	POOL MAINTENANCE	7,916.04	5,000.00	5,000.00	2,391.45	5,000	10,000	
10	510-326	SPLASH PAD MAINT/REPAIRS	4,746.05	15,000.00	15,000.00	4,347.22	15,000	15,000	
10	510-330	BUILDING/STRUCTURAL MAINT.	22,453.05	12,000.00	12,000.00	27,359.37	18,000	18,000	
10	510-335	EQUIPMENT MAINTENANCE	29.78	5,000.00	5,000.00	746.21	5,000	5,000	
10	510-405	ADVERTISING	840.00	300.00	300.00	96.29	300	300	
10	510-406	SUBSCRIPTIONS	-	-	-	25.00	-	200	
10	510-411	GASOLINE	19,868.91	20,000.00	20,000.00	11,349.48	20,000	20,000	
10	510-420	EQUIPMENT RENTALS	-	2,500.00	2,500.00	10,465.49	2,500	2,500	
10	510-430	TELEPHONE	1,528.77	2,000.00	2,000.00	4,497.00	4,000	4,000	
10	510-432	SECURITY MONITORING	-	540.00	540.00	605.37	800	800	
10	510-435	ELECTRIC UTILITIES	-	2,500.00	2,500.00	17,337.42	30,000	30,000	
10	510-463	YOUTH ACTIVITIES	-	42,000.00	42,000.00	25,608.82	42,000	42,000	
10	510-482	SOFTWARE MAINT CONTRACT	1,258.00	600.00	600.00	429.90	600	600	
10	510-510	TRAINING & TRAVEL	3,344.85	3,000.00	3,000.00	2,865.30	3,000	8,000	
10	510-515	DUES & MEMEBERSHIP	-	500.00	500.00	94.15	500	500	
10	510-590	DONATION EXP-PARKS & REC	500.00	-	-	-	-	-	
10	510-932	TRANSFER FD32-VEH/EQUIP	80,000.00	80,000.00	80,000.00	60,002.00	60,000	90,000	
10	510-933	TRANSFER FD30-CAPITAL IMPROVE.	2,425.00	-	-	-	2,500,000	2,500,000	
			726,328.56	1,253,950.00	1,253,950.00	729,949.92	2,809,030	4,182,812	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 511 STREETS & DRAINAGE							
10	511-101	SALARIES & WAGES	493,496.44	661,230.00	661,230.00	332,831.65		464,250	
10	511-105	SALARIES-OVERTIME	13,857.65	18,000.00	18,000.00	8,442.32		18,000	
10	511-108	RETIREMENT	43,508.20	56,220.00	56,220.00	29,568.38		60,120	
10	511-109	LONGEVITY	4,282.54	4,850.00	4,850.00	4,827.99		5,916	
10	511-120	SOCIAL SECURITY TAXES	40,523.87	51,580.00	51,580.00	25,990.52		37,050	
10	511-125	UNEMPLOYMENT TAXES	82.14	6,580.00	6,580.00	1,087.22		6,500	
10	511-130	HEALTH INSURANCE	118,426.30	195,040.00	195,040.00	80,032.24		189,320	
10	511-131	DENTAL/VISION INSURANCE	7,107.72	11,860.00	11,860.00	4,313.34		11,770	
10	511-132	LIFE INSURANCE	1,348.52	2,100.00	2,100.00	850.86		1,920	
10	511-133	SHORT-LONG TERM INSURANCE	3,683.15	4,710.00	4,710.00	2,587.77		3,220	
10	511-135	WORKERS' COMPENSATION	18,183.74	43,510.00	43,510.00	-		32,450	
10	511-141	CELL PHONE ALLOWANCE	180.75	-	-	-		HIDE	
10	511-190	OUTSIDE TEMP	37,489.96	-	-	101,473.92			
10	511-191	STIPEND-ON-CALL	1,800.00	-	-	-			
10	511-201	OFFICE SUPPLIES	2,349.13	6,500.00	6,500.00	2,086.73	6,500	6,500	
10	511-202	POSTAGE	-	150.00	150.00	-	150	150	
10	511-203	PUBLICATIONS	-	750.00	750.00	210.00	750	750	
10	511-204	PRINTING	54.37	100.00	100.00	266.67	100	500	
10	511-205	FURNITURE (LESS THAN 5K EA)	-	12,500.00	12,500.00	20.90	12,500	12,500	
10	511-206	JANITORIAL SUPPLIES	117.35	4,500.00	-	-	4,500	-	HIDE
10	511-210	FOOD SUPPLIES	-	5,200.00	5,200.00	579.30	5,200	700	
10	511-211	MINOR TOOLS	6,174.79	5,000.00	5,000.00	1,794.67	5,000	5,000	
10	511-212	CHEMICAL & MEDICAL SUPPLIES	6,776.06	5,500.00	5,500.00	10,225.02	5,500	10,000	
10	511-213	CULVERTS & PIPES & HEADWALLS	12,171.33	31,000.00	31,000.00	25,109.60	31,000	40,000	
10	511-214	UNIFORMS/WEARING APPARAL	9,882.49	11,000.00	11,000.00	8,304.43	11,000	22,000	
10	511-217	STREET BASE-LIMESTONE,ROCK,ETC	-	20,000.00	20,000.00	16,884.29	20,000	20,000	
10	511-218	MECHANIC SUPPLIES - SHOP	4,610.71	10,000.00	10,000.00	8,110.34	10,000	10,000	
10	511-230	SAFETY EQUIPMENT	1,159.63	5,250.00	5,250.00	849.03	5,250	8,000	
10	511-305	MOTOR VEHICLE MAINTENANCE	5,917.92	15,500.00	15,500.00	6,482.94	15,500	15,500	
10	511-310	MACHINERY MAINTENANCE	28,853.86	40,000.00	40,000.00	31,983.54	40,000	40,000	
10	511-315	RADIO EQUIPMENT MAINTENANCE	-	1,500.00	1,500.00	-	1,500	1,500	
10	511-330	BUILDING/STRUCTURAL MAINT.	4,298.42	21,200.00	21,200.00	1,283.66	21,200	21,200	
10	511-335	EQUIPMENT MAINTENANCE	7,730.12	5,000.00	5,000.00	355.52	5,000	5,000	
10	511-355	STREET REPAIRS	57,559.00	1,000,000.00	1,000,000.00	77,819.54	1,000,000	1,000,000	
10	511-374	STREET SIGNS	-	50,000.00	50,000.00	4,309.41	50,000	50,000	
10	511-375	TRAFFIC SIGNS	10,788.59	20,000.00	20,000.00	-	20,000	20,000	
10	511-405	ADVERTISING	-	350.00	350.00	-	350	350	
10	511-411	GASOLINE	41,716.66	46,000.00	46,000.00	22,399.09	46,000	60,000	
10	511-420	EQUIPMENT RENTALS	773.43	14,500.00	14,500.00	16,759.31	14,500	20,000	
10	511-430	TELEPHONE UTILITIES	2,076.40	4,500.00	4,500.00	1,938.34	4,500	4,500	
10	511-431	INTERNET ACCESS	-	-	-	-			HIDE
10	511-432	SECURITY MONITORING	539.40	1,500.00	1,500.00	404.55	1,500	1,500	
10	511-435	ELECTRIC UTILITIES	53,204.95	72,000.00	72,000.00	37,580.78	60,000	60,000	
10	511-437	GAS UTILITIES	-	1,850.00	1,850.00	-			HIDE
10	511-445	CONTRACT LABOR	298.87	2,000.00	2,000.00	-	-	2,000	
10	511-450	SPECIAL SERVICES-VECTOR	-	6,000.00	6,000.00	-	15,000	15,000	

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
10	511-455	BRUSH CHIPPING/GREEN WASTE	-	10,000.00	10,000.00	-	-	-	HIDE
10	511-473	RECYCLING-OIL	680.00	2,500.00	2,500.00	-	2,500	2,500	
10	511-476	ENGINEERING	-	15,000.00	15,000.00	-	15,000	15,000	
10	511-482	SOFTWARE MAINT CONTRACT	6,503.48	4,500.00	4,500.00	343.00	600	600	
10	511-510	TRAINING & TRAVEL	1,151.45	7,800.00	7,800.00	937.55	7,800	7,800	
10	511-515	DUES & MEMBERSHIPS	50.00	2,300.00	2,300.00	94.19	2,300	1,000	
10	511-932	TRANSFER FD32-VEH/EQUIP	90,000.00	1,750,000.00	1,750,000.00	1,312,501.00	1,200,000	1,200,000	
10	511-933	TRANSFER FD30-CAPITAL IMPROVE.	2,425.00	-	-	-	-	-	
			1,141,834.39	4,267,130.00	4,262,630.00	2,181,639.61	2,640,700	3,510,066	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 512 DEVELOPMENT SERVICES							
10	512-101	SALARIES & WAGES	142,288.33	326,500.00	326,500.00	139,859.79		362,520	
10	512-105	SALARIES-OVERTIME	123.88	3,600.00	3,600.00	1,749.34		3,600	
10	512-108	RETIREMENT	10,866.08	25,740.00	25,740.00	12,263.76		47,100	
10	512-109	LONGEVITY	24.00	140.00	140.00	148.00		380	
10	512-120	SOCIAL SECURITY TAXES	11,154.13	25,270.00	25,270.00	10,844.38		28,040	
10	512-125	UNEMPLOYMENT TAXES	51.24	2,440.00	2,440.00	351.36		2,440	
10	512-130	HEALTH INSURANCE	11,589.34	36,620.00	36,620.00	17,545.60		48,830	
10	512-131	DENTAL/VISION INSURANCE	733.82	2,560.00	2,560.00	936.40		3,410	
10	512-132	LIFE INSURANCE	274.95	600.00	600.00	297.18		760	
10	512-133	SHORT-LONG TERM INSURANCE	961.85	2,020.00	2,020.00	1,176.77		2,830	
10	512-135	WORKERS' COMPENSATION	469.39	1,970.00	1,970.00	-		2,580	
10	512-190	OUTSIDE TEMP	91,689.21	-	-	61,677.80			
10	512-201	OFFICE SUPPLIES	1,853.96	2,000.00	2,000.00	1,465.28	2,300	2,500	
10	512-202	POSTAGE	17.12	300.00	300.00	142.38	300	300	
10	512-203	PUBLICATIONS	1,198.00	3,000.00	3,000.00	-	1,000	1,000	
10	512-204	PRINTING	-	200.00	200.00	53.88	200	200	
10	512-205	FURNITURE (LESS THAN 5K EA)	-	4,000.00	4,000.00	1,212.97	4,000	4,000	
10	512-210	FOOD SUPPLIES	-	-	-	-	500	500	
10	512-211	MINOR TOOLS	-	500.00	500.00	201.01	500	500	
10	512-214	UNIFORMS/WEARING APPARAL	585.58	500.00	500.00	-	500	500	
10	512-219	SPECIAL SERVICES-FILING FEES	91.16	300.00	300.00	101.49	300	300	
10	512-230	SAFETY EQUIPMENT	49.02	500.00	500.00	145.38	-	500	
10	512-305	MOTOR VEHICLE SUPPLY	128.68	500.00	500.00	185.58	2,000	2,000	
10	512-330	BUILDING/STRUCTURAL MAINT.	8,515.25	10,000.00	10,000.00	524.64	5,000	5,000	
10	512-335	EQUIPMENT MAINTENANCE	259.33	500.00	500.00	-	-	-	
10	512-340	IT MAINT-BACKUP SVCS	-	-	-	-	-	-	
10	512-405	ADVERTISING	2,318.25	4,000.00	4,000.00	1,192.35	3,000	3,000	
10	512-411	GASOLINE	3,188.22	2,000.00	2,000.00	75.00	1,500	1,500	
10	512-420	EQUIPMENT RENTALS	-	-	-	161.77	300	300	
10	512-430	TELEPHONE	2,656.27	3,000.00	3,000.00	2,549.07	3,500	3,500	
10	512-431	INTERNET ACCESS	-	-	-	-	-	-	
10	512-435	ELECTRIC UTILITIES	2,573.80	2,000.00	2,000.00	1,735.34	2,500	2,500	
10	512-437	GAS UTILITIES	341.76	500.00	500.00	251.84	600	600	
10	512-445	CONTRACT LABOR	-	6,000.00	6,000.00	-	-	-	
10	512-450	SPECIAL SERVICES	-	-	-	-	2,000	2,000	
10	512-475	CONTRACT LABOR/INSPECTIONS	49,764.09	60,000.00	60,000.00	26,004.52	15,000	15,000	
10	512-476	ENGINEERING SERVICES	7,384.10	25,000.00	25,000.00	4,575.00	25,000	25,000	
10	512-477	CONTRACT PLANNING	-	25,000.00	25,000.00	-	278,902	300,000	
10	512-478	COUNTY PLAT DATA	13.00	-	-	-	-	-	
10	512-479	SURVEY/EASEMENTS	1,700.00	10,000.00	10,000.00	-	7,500	7,500	
10	512-482	SOFTWARE MAINT CONTRACT	6,058.87	9,500.00	9,500.00	7,859.33	20,000	3,000	
10	512-489	COUNTY HEALTH INSPECT-FOOD	-	-	-	1,500.00	2,000	2,000	
10	512-510	TRAINING & TRAVEL	2,692.76	14,500.00	14,500.00	5,098.52	12,000	12,000	
10	512-515	DUES & MEMBERSHIPS	1,102.80	1,000.00	1,000.00	554.99	1,000	1,000	
10	512-932	TRANSFER FD32-VEH/EQUIP	15,700.00	20,000.00	20,000.00	15,002.00	-	10,000	
10	512-933	ALLOC TO CAPITAL REPLACEMENT	-	-	-	-	-	-	
			378,418.24	632,260.00	632,260.00	317,442.72	391,402	908,690	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 515 ANIMAL CONTROL							
10	515-101	SALARIES & WAGES	100,848.72	129,830.00	129,830.00	89,670.75		136,450	
10	515-105	SALARIES-OVERTIME	14,594.99	12,600.00	12,600.00	9,649.82		12,600	
10	515-108	RETIREMENT	10,258.30	11,860.00	11,860.00	9,010.16		19,070	
10	515-109	LONGEVITY	196.00	300.00	300.00	296.00		1,144	
10	515-120	SOCIAL SECURITY TAXES	9,752.20	11,320.00	11,320.00	7,903.47		11,630	
10	515-125	UNEMPLOYMENT TAXES	28.02	1,470.00	1,470.00	353.48		1,470	
10	515-130	HEALTH INSURANCE	17,459.76	34,940.00	34,940.00	22,809.28		34,940	
10	515-131	DENTAL/VISION INSURANCE	1,457.72	2,850.00	2,850.00	1,543.66		2,850	
10	515-132	LIFE INSURANCE	280.80	450.00	450.00	304.20		450	
10	515-133	SHORT-LONG TERM INSURANCE	716.82	1,010.00	1,010.00	761.07		1,070	
10	515-135	WORKERS' COMPENSATION	3,908.76	8,860.00	8,860.00	-		9,120	
10	515-191	STIPEND-ON-CALL	5,400.00	5,200.00	5,200.00	3,800.00		2,600	
10	515-201	OFFICE SUPPLIES	1,231.76	1,000.00	1,000.00	292.97	1,000	1,000	
10	515-202	POSTAGE	-	-	-	-	-	200	
10	515-204	PRINTING	759.06	1,250.00	1,250.00	340.00	1,000	1,000	
10	515-205	FURNITURE (LESS THAN 5K EA)							
10	515-206	JANITORIAL SUPPLIES	782.12	3,000.00	3,000.00	199.44	3,000	3,000	
10	515-210	FOOD SUPPLIES	2,679.29	3,000.00	3,000.00	1,137.54	3,000	-	
10	515-211	MINOR TOOLS	2,109.24	1,500.00	1,500.00	376.32	1,500	1,500	
10	515-212	CHEMICAL & MEDICAL SUPPLIES	1,219.38	2,500.00	2,500.00	1,501.17	2,500	2,500	
10	515-213	COMMUNITY EVENTS	848.00	3,000.00	3,000.00	-	3,000	3,000	
10	515-214	UNIFORMS/WEARING APPAREL	1,278.16	1,500.00	1,500.00	110.00	1,500	1,500	
10	515-230	SAFETY EQUIPMENT	-	1,000.00	1,000.00	392.76	1,000	500	
10	515-251	ANIMAL FOOD	2,672.52	-	-	-	-	3,000	
10	515-305	MOTOR VEHICLE MAINTENANCE	2,057.55	3,500.00	3,500.00	8,494.44	6,000	6,000	
10	515-310	MACHINERY MAINTENANCE	-	500.00	500.00	-	500	500	
10	515-315	RADIO EQUIPMENT MAINTENANCE	350.00	500.00	500.00	-	500	500	
10	515-330	BUILDING/STRUCTURAL MAINT.	26,890.50	2,500.00	2,500.00	28,394.58	2,500	2,500	
10	515-405	ADVERTISING	664.47	200.00	200.00	-	200	200	
10	515-411	GASOLINE	3,081.62	5,000.00	5,000.00	3,103.89	5,000	5,000	
10	515-430	TELEPHONE	1,138.42	1,000.00	1,000.00	735.96	1,000	1,000	
10	515-431	INTERNET ACCESS	-	-	-	-	-	HIDE	
10	515-434	WATER-SEWER UTILITY	838.50	2,000.00	2,000.00	-	2,000	150	
10	515-435	ELECTRIC UTILITIES	3,384.75	3,000.00	3,000.00	-	3,000	3,000	
10	515-451	ANIMAL-VET	3,989.19	10,000.00	10,000.00	9,059.48	10,000	10,000	
10	515-454	BUILDING RENTAL	-	6,000.00	6,000.00	6,607.60	-	-	
10	515-482	SOFTWARE MAINT CONTRACT	528.00	2,500.00	2,500.00	264.00	2,500	2,500	
10	515-510	TRAINING & TRAVEL	2,820.20	5,000.00	5,000.00	4,434.64	5,000	5,000	
10	515-515	DUES & MEMBERSHIPS	80.00	500.00	500.00	-	500	500	
10	515-590	DONATION EXP-AC	-	8,500.00	8,700.00	324.99	-	-	
10	515-932	TRANSFER FD32-VEH/EQUIP	-	40,000.00	40,000.00	30,001.00	45,000	45,000	
10	515-933	ALLOC TO CAPITAL REPLACEMENT	-	-	-	-	-	-	
			224,304.82	329,140.00	329,340.00	241,872.67	101,200	332,444	-

CITY OF INGLESIDE

FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 517 RECYCLING							
10	517-101	SALARIES & WAGES	14,890.99	44,910.00	44,910.00	23,626.79		79,230	
10	517-105	SALARIES-OVERTIME	712.37	1,000.00	1,000.00	108.82		1,000	
10	517-108	RETIREMENT	1,236.00	3,000.00	3,000.00	2,003.68		8,120	
10	517-109	LONGEVITY	-	20.00	20.00	20.00		-	
10	517-120	FICA TAXES	1,193.61	2,750.00	2,750.00	1,817.31		6,140	
10	517-125	UNEMPLOYMENT TAXES	9.00	740.00	740.00	228.85		1,470	
10	517-130	HEALTH INSURANCE	2,728.00	5,270.00	5,270.00	3,509.12		-	
10	517-131	DENTAL/VISION INSURANCE	175.20	290.00	290.00	187.28		-	
10	517-132	LIFE INSURANCE	46.80	70.00	70.00	46.80		-	
10	517-133	SHORT-LONG TERM INSURANCE	113.91	90.00	90.00	116.24		-	
10	517-135	WORKERS' COMPENSATION	578.20	1,480.00	1,480.00	-		3,380	
10	517-201	OFFICE SUPPLIES	23.89	1,000.00	1,000.00	-	1,000	1,000	
10	517-203	PUBLICATIONS	-	1,000.00	1,000.00	350.00	1,000	1,000	
10	517-204	PRINTING	-	2,000.00	2,000.00	-	2,000	2,000	
10	517-305	MOTOR VEHICLE MAINTENANCE	-	-	-	-	5,000	5,000	
10	517-330	BUILDING/STRUCTURAL MAINT.	-	-	-	-	50,000	50,000	
10	517-335	EQUIPMENT MAINTENANCE	438.83	5,000.00	5,000.00	13,421.52	5,000	5,000	
10	517-405	ADVERTISING	-	1,000.00	1,000.00	-	1,000	1,000	
10	517-420	EQUIPMENT RENTALS	-	1,000.00	1,000.00	397.80	1,000	1,000	
10	517-430	TELEPHONE	-	1,000.00	1,000.00	-	1,000	1,000	
10	517-435	ELECTRIC UTILITIES	-	5,000.00	5,000.00	-	5,000	5,000	
10	517-455	BRUSH CHIPPING/GREEN WASTE	25,000.00	49,000.00	49,000.00	-	1,000	1,000	
10	517-473	RECYCLING	965.56	7,500.00	7,500.00	-	-	-	
10	517-590	DONATION EXP-RECYCLING	10,467.25	22,000.00	22,000.00	10,000.00	-	-	
10	517-932	TRANSFER FD32-VEH/EQUIP	-	10,000.00	10,000.00	7,501.00	60,000	60,000	
			58,579.61	165,120.00	165,120.00	63,335.21	133,000	232,340	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 518 CODE COMPLIANCE							
10	518-101	SALARIES & WAGES	91,536.65	96,560.00	96,560.00	65,083.82		103,830	
10	518-105	SALARIES-OVERTIME	2,778.29	4,000.00	4,000.00	655.52		4,000	
10	518-108	RETIREMENT	7,583.68	8,400.00	8,400.00	5,775.79		13,810	
10	518-109	LONGEVITY	72.00	80.00	80.00	60.00		90	
10	518-120	SOCIAL SECURITY TAXES	7,126.33	7,700.00	7,700.00	5,012.18		8,230	
10	518-125	UNEMPLOYMENT TAXES	30.22	980.00	980.00	280.69		980	
10	518-130	HEALTH INSURANCE	20,881.97	31,950.00	31,950.00	14,225.24		31,950	
10	518-131	DENTAL/VISION INSURANCE	1,251.80	2,250.00	2,250.00	1,098.89		2,250	
10	518-132	LIFE INSURANCE	292.50	300.00	300.00	187.20		290	
10	518-133	SHORT-LONG TERM INSURANCE	758.66	750.00	750.00	539.52		810	
10	518-135	WORKERS' COMPENSATION	411.95	820.00	820.00	-		880	
10	518-201	OFFICE SUPPLIES	1,380.34	1,000.00	1,000.00	904.61	1,000	1,000	
10	518-202	POSTAGE	-	1,000.00	1,000.00	393.76	1,000	1,000	
10	518-204	PRINTING	1,412.23	500.00	500.00	121.91	500	500	
10	518-205	FURNITURE (LESS THAN 5K EA)	-	6,000.00	6,000.00	3,185.22	4,000	4,000	
10	518-213	COMMUNITY EVENTS	2,400.77	3,000.00	3,000.00	854.73	3,000	3,000	
10	518-214	UNIFORMS/WEARING APPARAL	480.42	1,000.00	1,000.00	1,845.34	1,000	2,000	
10	518-219	SPECIAL SERVICES - FILING LIEN	1,462.00	4,000.00	4,000.00	524.00	-	2,000	
10	518-305	MOTOR VEHICLE MAINTENANCE	5,144.83	5,000.00	5,000.00	1,358.82	4,000	4,000	
10	518-405	ADVERTISING	-	2,600.00	2,600.00	-	1,500	1,500	
10	518-406	SUBSCRIPTIONS	-	-	-	213.20	-	500	
10	518-411	GASOLINE	3,485.31	5,000.00	5,000.00	794.97	3,000	3,000	
10	518-430	TELEPHONE	39.48	1,000.00	1,000.00	755.57	1,000	1,000	
10	518-445	DEMOLITION SERVICES	-	100,000.00	100,000.00	-	100,000	100,000	
10	518-446	PROPERTY CLEAN UP	44,494.40	50,000.00	50,000.00	5,107.97	30,000	30,000	
10	518-450	SPECIAL SERVICES	-	-	-	-	3,000	3,000	
10	518-482	SOFTWARE MAINT CONTRACT	2,263.27	2,300.00	2,300.00	5,751.83	2,800	2,800	
10	518-486	BEAUTIFICATION	4,072.88	5,000.00	5,000.00	12.18	5,000	5,000	
10	518-510	TRAINING & TRAVEL	2,749.35	2,000.00	2,000.00	2,376.83	3,000	3,000	
10	518-515	DUES AND MEMBERSHIPS	100.00	150.00	150.00	274.40	300	300	
10	518-932	TRANSFER FD32-VEH/EQUIP	3,900.00	10,000.00	10,000.00	7,501.00	10,000	10,000	
			206,109.33	353,340.00	353,340.00	124,895.19	174,100	344,720	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 523 ECONOMIC DEVELOPMENT							
10	523-101	SALARIES & WAGES	103,604.48	121,690.00	121,690.00	95,872.44		151,300	
10	523-105	SALARIES-OVERTIME	35.18	1,700.00	1,700.00	640.93		1,700	
10	523-108	RETIREMENT	9,273.02	10,580.00	10,580.00	8,976.65		20,270	
10	523-109	LONGEVITY	156.00	220.00	220.00	240.00		1,112	
10	523-120	SOCIAL SECURITY TAXES	8,877.82	10,110.00	10,110.00	7,862.22		12,380	
10	523-125	UNEMPLOYMENT TAXES	9.00	740.00	740.00	234.00		980	
10	523-130	HEALTH INSURANCE	10,298.76	15,800.00	15,800.00	13,159.20		15,800	
10	523-131	DENTAL/VISION INSURANCE	591.30	850.00	850.00	702.30		850	
10	523-132	LIFE INSURANCE	157.95	220.00	220.00	175.50		220	
10	523-133	SHORT-LONG TERM INSURANCE	695.28	900.00	900.00	656.61		1,210	
10	523-135	WORKERS' COMPENSATION	220.95	520.00	520.00	-		830	
10	523-140	CAR ALLOWANCE	8,517.79	8,500.00	8,500.00	6,020.89		8,500	
10	523-198	IDC SALARY/CAR ALLOW	(2,881.25)	-	-	(2,250.00)		(3,000)	
10	523-201	OFFICE SUPPLIES	600.45	600.00	600.00	336.66	900	900	
10	523-202	POSTAGE	-	200.00	200.00	4.51	50	50	
10	523-204	PRINTING	-	-	-	-	200	200	
10	523-205	FURNITURE (LESS THAN 5K EA)	-	3,650.00	3,650.00	373.88	600	600	
10	523-214	UNIFORMS/WEARING APPARAL	171.09	300.00	300.00	-	200	200	
10	523-335	SMALL EQUIPMENT	559.32	-	-	-		-	
10	523-406	SUBSCRIPTIONS	-	-	-	-	145	150	
10	523-430	TELEPHONE	924.81	1,000.00	1,000.00	673.13		1,000	
10	523-431	INTERNET ACCESS	-	-	-	-		-	
10	523-435	ELECTRIC UTILITIES	1,124.94	1,000.00	1,000.00	758.47		1,200	
10	523-437	GAS UTILITIES	150.36	200.00	200.00	110.79		150	
10	523-480	ECONOMIC DEVELOPMENT	444.03	5,000.00	5,000.00	476.83	5,000	5,000	
10	523-482	SOFTWARE MAINT CONTRACT	-	500.00	500.00	-	500	500	
10	523-510	TRAINING & TRAVEL	14,761.88	15,000.00	15,000.00	16,225.31	18,000	18,000	
10	523-515	DUES & MEMBERSHIPS	870.07	6,000.00	6,000.00	1,671.19	6,000	6,000	
10	523-933	ALLOC TO CAPITAL REPLACEMENT	-	-	-	-	-	-	
			159,163.23	205,280.00	205,280.00	152,921.51	31,595	246,102	-

CITY OF INGLESIDE

FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 525 FACILITIES MAINTENANCE							
10	525-101	SALARIES & WAGES	-	147,010.00	147,010.00	68,915.11		152,750	
10	525-105	SALARIES-OVERTIME	-	3,000.00	3,000.00	1,096.11		3,000	
10	525-108	RETIREMENT	-	12,990.00	12,990.00	6,147.83		20,050	
10	525-109	LONGEVITY	-	220.00	220.00	104.00		260	
10	525-120	FICA TAXES	-	11,920.00	11,920.00	5,446.38		11,940	
10	525-125	UNEMPLOYMENT TAXES	-	1,950.00	1,950.00	353.35		1,950	
10	525-130	HEALTH INSURANCE	-	31,600.00	31,600.00	22,729.46		34,940	
10	525-131	DENTAL/VISION INSURNACE	-	1,690.00	1,690.00	1,542.26		2,270	
10	525-132	LIFE INSURANCE	-	450.00	450.00	222.30		450	
10	525-133	SHORT-LONG TERM INSURANCE	-	990.00	990.00	481.67		1,020	
10	525-135	WORKERS' COMPENSATION	-	7,090.00	7,090.00	-		6,820	
10	525-191	STIPEND-ON-CALL	-	5,200.00	5,200.00	3,600.00	-	-	
10	525-201	OFFICE SUPPLIES	-	200.00	200.00	-	200	200	
10	525-206	JANITORIAL SUPPLIES	-	15,000.00	15,000.00	6,861.64	15,000	15,000	
10	525-211	MINOR TOOLS	-	4,000.00	4,000.00	378.96	4,000	4,000	
10	525-214	UNIFORMS/WEARING APPAREL	-	1,000.00	1,000.00	813.88	1,000	3,000	
10	525-230	SAFETY EQUIPMENT	-	1,000.00	1,000.00	-	1,000	1,000	
10	525-235	EQUIPMENT (LESS THAN $5K)	-	10,000.00	10,000.00	-	10,000	10,000	
10	525-305	MOTOR VEHICLE MAINTENANCE	-	4,000.00	4,000.00	682.54	4,000	4,000	
10	525-310	MACHINERY MAINTENANCE	-	500.00	500.00	-	500	500	
10	525-330	BUILDING/STRUCTURAL MAINT.	-	2,500.00	2,500.00	460.03	2,500	2,500	
10	525-411	GASOLINE	-	5,000.00	5,000.00	2,499.93	5,000	5,000	
10	525-420	EQUIPMENT RENTALS	-	2,000.00	2,000.00	-	2,000	2,000	
10	525-430	TELEPHONE	-	600.00	600.00	403.90	600	600	
10	525-475	SIGNS & MARKERS	-	500.00	500.00	-	500	500	
10	525-510	TRAINING & TRAVEL	-	1,500.00	1,500.00	-	1,500	1,500	
10	525-932	TRANSFER FUND 32 VEH/EQUIP	-	20,000.00	20,000.00	38,793.00	20,000	100,000	
10	525-933	TRANSFER FUND 30 CAPITAL	-	-	-	-	50,000	-	
			-	291,910.00	291,910.00	161,532.35	117,800	385,250	-

CITY OF INGLESIDE

FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 535 HUMAN RESOURCES							
10	535-101	SALARIES & WAGES	127,628.33	140,910.00	140,910.00	101,098.32		151,800	
10	535-105	SALARIES-OVERTIME	42.86	500.00	500.00	461.93		750	
10	535-108	RETIREMENT	10,592.41	11,820.00	11,820.00	8,906.20		19,630	
10	535-109	LONGEVITY	92.00	200.00	200.00	188.00		1,116	
10	535-120	SOCIAL SECURITY TAXES	9,901.98	10,840.00	10,840.00	7,616.85		11,690	
10	535-125	UNEMPLOYMENT TAXES	18.00	980.00	980.00	234.00		980	
10	535-130	HEALTH INSURANCE	22,022.40	25,970.00	25,970.00	19,471.86		25,970	
10	535-131	DENTAL/VISION INSURANCE	1,498.84	1,770.00	1,770.00	1,202.13		1,770	
10	535-132	LIFE INSURANCE	305.56	310.00	310.00	229.14		310	
10	535-133	SHORT-LONG TERM INSURANCE	962.88	1,100.00	1,100.00	756.81		1,190	
10	535-135	WORKERS' COMPENSATION	266.61	580.00	580.00	-		630	
10	535-201	OFFICE SUPPLIES	2,986.70	2,300.00	2,300.00	1,990.05	2,500	2,500	
10	535-202	POSTAGE	-	300.00	300.00	8.32	200	600	
10	535-205	FURNITURE (LESS THAN 5K EA)	1,481.04	3,100.00	3,100.00	1,092.59	2,500	2,500	
10	535-214	UNIFORMS/WEARING APPAREL	-	200.00	200.00	78.10	300	300	
10	535-296	RECRUITMENT EMPLOYEE	-	3,000.00	3,000.00	25.00	3,000	3,000	
10	535-297	WELLNESS EMPLOYEE	-	4,000.00	4,000.00	1,500.00	4,000	4,000	
10	535-298	EMPLOYEE INCENTIVES	6,904.45	8,000.00	8,000.00	9,183.36	10,000	10,000	
10	535-299	EMPLOYEE MEALS-APPRECIATION	4,641.44	4,000.00	4,000.00	1,907.56	5,000	5,000	
10	535-405	ADVERTISING	955.65	3,000.00	3,000.00	1,233.20	8,000	8,000	
10	535-430	TELEPHONE	1,533.07	1,900.00	1,900.00	1,167.57	1,900	1,900	
10	535-431	INTERNET/FIBER	29.13	-	-	-		HIDE	
10	535-432	SECURITY MONITORING	-	-	-	-		HIDE	
10	535-435	ELECTRIC UTILITIES	520.84	500.00	500.00	351.15	600	600	
10	535-450	SPECIAL SERVICES	970.83	2,000.00	2,000.00	720.00	2,000	2,000	
10	535-451	EMPLOYEE TESTING	15,925.29	15,000.00	15,000.00	8,297.47	20,000	20,000	
10	535-482	SOFTWARE MAINT CONTRACT	8,364.38	8,400.00	8,400.00	9,007.17	9,500	2,000	
10	535-510	TRAINING & TRAVEL	1,419.24	8,000.00	8,000.00	3,543.14	8,000	8,000	
10	535-512	TRAINING FOR ALL STAFF	694.17	10,000.00	10,000.00	-	10,000	10,000	
10	535-515	DUES & MEMBERSHIPS	-	500.00	500.00	381.19	800	800	
10	535-933	ALLOC TO CAPITAL REPLACEMENT	-	-	-	-	-	-	
			219,758.10	269,180.00	269,180.00	180,651.11	88,300	297,036	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 540 EMERGENCY MANAGEMENT							
10	540-108	RETIREMENT	1,626.30	1,630.00	1,630.00	938.25		2,510	
10	540-120	SOCIAL SECURITY	1,549.26	1,500.00	1,500.00	975.46		1,500	
10	540-193	STIPEND-EM MGMT	19,537.50	19,500.00	19,500.00	12,750.00		19,500	
10	540-201	OFFICE SUPPLIES	164.46	200.00	200.00	108.98	200	200	
10	540-202	POSTAGE	-	50.00	50.00	-	50	50	
10	540-203	PUBLICATIONS	-	250.00	250.00	235.74	200	200	
10	540-205	FURNITURE (LESS THAN 5K EA)	-	200.00	200.00	-	200	200	
10	540-210	FOOD SUPPLIES	-	700.00	700.00	-	700	700	
10	540-216	EDUCATIONAL SUPPLIES	-	-	-	-	50	50	
10	540-335	EQUIPMENT MAINTENANCE	540.00	3,000.00	3,000.00	1,038.30	3,000	3,000	
10	540-365	DECLARED EMERGENCY EVENTS	-	-	-	-	-	-	
10	540-430	TELEPHONE/SATELLITE PHONE	1,391.66	4,000.00	4,000.00	3,505.39	4,000	4,000	
10	540-433	COMMUNITY NOTIFICATIONS SYSTEM	8,970.00	15,100.00	15,100.00	8,970.00	15,100	15,100	
10	540-510	TRAINING & TRAVEL	2,445.23	3,000.00	3,000.00	1,136.13	3,000	3,000	
10	540-515	DUES & MEMBERSHIPS	-	200.00	200.00	-	200	200	
			36,224.41	49,330.00	49,330.00	29,658.25	26,700	50,210	-

CITY OF INGLESIDE

FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 541 INFORMATION TECHNOLOGY							
10	541-101	SALARIES & WAGES	108,144.32	194,060.00	194,060.00	83,711.49		195,890	
10	541-105	SALARIES-OVERTIME	3,653.75	4,000.00	4,000.00	1,885.10		4,000	
10	541-108	RETIREMENT	9,603.84	16,970.00	16,970.00	7,653.78		26,140	
10	541-109	LONGEVITY	52.00	160.00	160.00	92.00		130	
10	541-120	SOCIAL SECURITY TAXES	8,742.83	15,570.00	15,570.00	6,569.21		15,700	
10	541-125	UNEMPLOYMENT TAXES	18.75	1,470.00	1,470.00	351.00		1,470	
10	541-130	HEALTH INSURANCE	19,872.72	58,440.00	58,440.00	16,818.22		34,940	
10	541-131	DENTAL/VISION INSURANCE	2,625.35	4,520.00	4,520.00	1,240.96		2,270	
10	541-132	LIFE INSURANCE	330.32	500.00	500.00	201.62		450	
10	541-133	SHORT-LONG TERM INSURANCE	763.50	1,510.00	1,510.00	643.68		1,530	
10	541-135	WORKERS' COMPENSATION	225.81	780.00	780.00	-		790	
10	541-141	CELL PHONE ALLOWANCE	361.50	-	-	-		HIDE	
10	541-191	STIPEND-ON-CALL	3,800.00	5,200.00	5,200.00	1,900.00		5,200	
10	541-201	OFFICE SUPPLIES	288.27	600.00	600.00	576.12	600	600	
10	541-205	FURNITURE (LESS THAN 5K EA)	10,723.82	20,000.00	20,000.00	9,295.16	20,000	20,000	
10	541-211	MINOR TOOLS	2,015.81	1,200.00	1,200.00	401.21	1,000	1,000	
10	541-214	UNIFORMS	-	-	-	-	300	300	
10	541-226	COMMUNITY RELATIONS SUPPLIES	-	2,000.00	2,000.00	-	2,000	2,000	
10	541-228	IT SUPPLIES FOR DEPTS	8,401.50	10,000.00	10,000.00	6,655.13	10,000	10,000	
10	541-280	COMPUTER EQUIP-CITY WIDE	-	55,000.00	55,000.00	52,904.42	55,000	55,000	
10	541-281	CAMERAS-CITY WIDE	-	10,000.00	10,000.00	7,864.41	10,000	10,000	
10	541-305	VEHICLE MAINTENANCE	317.04	2,000.00	2,000.00	78.21	2,000	2,000	
10	541-340	IT MAINT-BACKUP SVCS	10,664.00	6,800.00	6,800.00	2,190.32	7,000	7,000	
10	541-411	GASOLINE	548.79	1,000.00	1,000.00	71.08	1,000	1,000	
10	541-430	TELEPHONE	2,315.57	1,800.00	1,800.00	1,330.67	2,300	2,300	
10	541-431	INTERNET/FIBER	-	-	-	-	15,000	15,000	
10	541-435	ELECTRIC UTILITIES	1,436.00	1,200.00	1,200.00	968.19	1,200	1,200	
10	541-437	GAS UTILITIES	191.37	260.00	260.00	141.04	260	260	
10	541-474	WEBSITE EXPENSES	4,605.30	5,300.00	5,300.00	5,296.10	12,000	30,000	
10	541-482	SOFTWARE MAINT CONTRACT	75,869.90	125,000.00	125,000.00	91,254.02	145,000	213,500	
10	541-484	CONTRACT-CONSULTING/SOFTWARE	-	56,000.00	56,000.00	40,689.45	60,000	60,000	
10	541-486	CYBER SECURITY	-	-	-	-	49,000	49,000	
10	541-510	TRAINING & TRAVEL	1,751.18	3,000.00	3,000.00	1,617.51	10,000	10,000	
10	541-515	DUES AND MEMBERSHIPS	175.00	180.00	180.00	350.00	500	500	
10	541-932	TRANSFER FD32-VEH/EQUIP	-	10,000.00	10,000.00	7,501.00	-	25,000	
			277,498.24	614,520.00	614,520.00	350,251.10	404,160	804,170	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 560 SANITATION							
10	560-474	CONTRACT-SOLID WASTE/BRUSH	1,082,116.48	1,200,000.00	1,200,000.00	996,091.45	1,250,000	1,250,000	
			1,082,116.48	1,200,000.00	1,200,000.00	996,091.45	1,250,000	1,250,000	-
		DEPT 590 PRIOR PERIOD ADJUSTMENT							
10	590-000	PRIOR PERIOD ADJUSTMENT	(609,551.41)	-	-	-			
		TOTAL EXPENDITURES	11,620,017.18	18,272,805.00	18,445,385.00	11,635,286.69	12,636,637.00	**24,336,164.00**	-
					-				
		REVENUE OVER/(UNDER) EXPENDITURES	7,328,085.56	439,050.00	266,270.00	7,074,350.20	(12,636,637.00)	**(7,296,174.00)**	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		FUND 21 HOTEL-MOTEL HOT TAX FUND							
		REVENUE							
21	4010	HOTEL - MOTEL TAX	234,196.87	250,000.00	250,000.00	128,996.77		200,000	
21	4550	INTEREST INCOME	61,833.48	50,000.00	50,000.00	54,142.85		50,000	
		TOTAL REVENUE	296,030.35	300,000.00	300,000.00	183,139.62		**250,000**	
		EXPENDITURES							
21	500-515	DUES & MEMBERSHIPS	-	-	400.00	400.00	400	400	
21	500-604	EVENTS-CHAMBER REN. FAIRE	-	-	-	-	41,000	101,000	
21	500-605	EVENTS-CHAMBER LULO	38,202.21	45,000.00	45,000.00	9,970.62	-	-	
21	500-606	MARKETING SIGNS VIDEOS	70.00	15,000.00	15,000.00	-	15,000	15,000	
21	500-607	DUES & MEMBERSHIPS	-	400.00	-	400.00	400	400	
21	500-620	ROUND UP FESTIVAL	57,800.00	60,500.00	60,500.00	60,500.00	48,400	48,400	
21	500-621	BEST OF BAY FISHING EVENT	5,000.00	11,500.00	11,500.00	-	-	-	
21	500-622	BATTLIN BBQ EVENT	31,635.48	39,870.00	39,870.00	22,449.75	31,896	31,900	
21	500-623	SMOKIN' TIRES EVENT	11,575.00	16,000.00	16,000.00	-	-	-	
21	500-624	3rd COAST SQUADRON FLY IN	-	6,150.00	6,150.00	-	-	-	
21	500-699	INGLESIDE TOURISM	2,040.67	50,000.00	50,000.00	136.85	50,000	50,000	
21	530-601	TOURISM ADVERTISEMENTS	-	-	-	-	-	-	
21	530-615	CHAMBER VISITOR CENTER	37,300.00	27,000.00	27,000.00	20,250.00	27,000	27,000	
21	530-918	TRANSFER OUT-COVE PARK TOURISM	23,419.69	25,000.00	25,000.00	16,462.67	25,000	25,000	
21	530-990	TRANSFER TO GF-ADMIN SVCS	40,000.00	40,000.00	40,000.00	30,001.00	40,000	40,000	
		TOTAL EXPENDITURES	247,043.05	336,420.00	336,420.00	160,570.89	279,096	**339,100**	
		REVENUE OVER/(UNDER) EXPENDITURES	48,987.30	(36,420.00)	(36,420.00)	22,568.73	(279,096)	**(89,100)**	

CITY OF INGLESIDE

FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		FUND 25 GRANTS FUND							
		REVENUE							
25	4108	TX FOREST SVC-TRAINING REIMB	-	-	-	2,800.00			
25	4122	CBCOG-COASTAL BEND COG	3,200.00	-	-	-			
25	4503	TX FOREST SVC-EQUIP PURCH	-	-	-	38,000.00			
25	4506	PD STEP - OP SLOW	895.17	-	-	-			
25	4507	PD STEP - IDM GRANT	-	-	-	-			
25	4508	PD STEP - COIT GRANT	1,101.84	-	(2,341.00)	-			
25	4509	PD CTL BUY-TEXAS ST UNIV	1,875.00	-	-	-			
25	4510	PD STEP - COMPREHENSIVE	11,989.81	11,990.00	11,990.00	4,393.86			
25	4511	PD - LEOSE GRANT	-	-	-	4,228.82			
25	4515	PD-BULLET PROOF VEST	42,367.64	-	-	4,751.62			
25	4516	CHENIERE FOUNDATION GRANT	-	-	-	-			
25	4517	HUMANIZING THE BADGE GRANT	-	-	-	-			
25	4518	DONATION - DISC GOLF PADS	-	-	-	-			
25	4532	GOV ENTITY REIMB-DEL MAR COL	4,161.00	-	-	4,161.00			
25	4534	TEXAS OPIOID ABATEMENT FUND				2,472.64			
25	4550	INTEREST	-	-	-	-			
25	4593	CENTERPOINT ENERGY GRANT	-	-	-	-			
25	4603	CDBG GRANT C224	119,410.98	-	-	-			
25	4604	CDBG GRANT C247-HOUGHTON	389,190.70	-	-	1,073,924.63			
25	4700	FEMA-4332-F96-DRAINAGE MASTER	73,950.96	-	-	61,044.62			
25	4701	TDEM CORONAVIRUS RELIEF FUND	-	-	-	-			
25	4702	TDEM WINTER STORM GRANT	-	-	-	-			
25	4703	AMERICAN RESCUE-CLFRF	176,676.00	-	-	-			
25	4704	FEMA-4332-182-GENERATORS	32,653.74	-	-	-			
25	4910	TRANSFER FROM GENERAL FUND	-	-	-	-			
		TOTAL REVENUE	857,472.84	11,990.00	9,649.00	1,195,777.19			

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		EXPENDITURES							
25	500-450	GLO C224 BUYOUT GRANT MGMT	38,591.00	-	-	-			
25	500-451	C224 BUYOUT-CLOSING-APPRAISAL	80,819.99	-	-	72,742.80			
25	500-476	EXPENDITURES	-	-	-	-			
25	500-484	ADMIN FEES-VARIOUS-NOT PW	-	-	-	-			
25	500-951	TRANSFER TO UF CAPITAL	1,900,000.00	-	-	-			
25	501-484	ADMIN SVCS-GENERATOR	300.00	-	-	-			
25	508-214	UNIFORMS/PERSONAL APPAREL	20,000.00	-	-	-			
25	508-438	INSURANCE	-	-	-	-			
25	508-510	TRAINING & TRAVEL	-	-	-	-			
25	508-764	GRANT TRN/EQUIPMENT	-	-	-	-			
25	509-190	OT-CLICK IT OR TICKET	1,101.84	-	2,341.00	-			
25	509-191	OT-OPERATION SLOW DOWN	895.17	-	-	-			
25	509-192	OT-TXDOT STEP COMPREHENSIVE	11,989.81	11,990.00	11,990.00	-			
25	509-197	SALARY FOR GRANTS	1,875.00	-	-	-			
25	509-219	SAFETY EQUIPMENT	42,367.64	-	-	6,225.11			
25	509-452	I-CARE PROJ - HUMANIZE BADGE	-	-	-	-			
25	509-510	TRAINING & TRAVEL	4,161.00	-	-	-			
25	511-476	ENGINEERING-SH200	20,929.50	-	-	42,000.00			
25	511-752	CDBGC247 HOUGHTON CONSTRUCTIO	340,890.00	-	-	2,056,374.27			
25	511-753	CDBG C247 MATCH HOUGHTON	1,337,214.22	-	-	-			
25	511-760	CDBGC247 HOUGHT0N ENGINEERING	48,300.70	-	-	43,162.30			
25	518-446	PROPERTY CLEAN UP	3,200.00	-	-	-			
25	521-345	ENGINEER-DRAINAGE MSTRPLAN	235,218.31	-	-	164,249.48			
25	521-484	ADMIN SVCS-DRAINAGE MSTRPLAN	4,196.25	-	-	4,590.00			
25	521-753	DRAINAGE MASTER PLAN-MATCH	54,752.17	-	-	-			
25	540-101	SALARIES & WAGES	-	-	-	-			
25	540-108	RETIREMENT	-	-	-	-			
25	540-120	SOCIAL SECURITY	-	-	-	-			
25	540-201	OFFICE SUPPLIES	-	-	-	-			
25	540-205	FURNITURE (LESS THAN 5K EA)	-	-	-	-			
25	540-206	JANITORIAL SUPPLIES	-	-	-	-			
25	540-214	UNIFORMS	-	-	-	-			
25	540-230	SAFETY EQUIPMENT	-	-	-	-			
25	540-330	BUILDING/STRUCTURAL MAINT.	-	-	-	-			
25	540-340	DECLARED EMERGENCY EVENTS	-	-	-	-			
25	540-430	TELEPHONE/SATELLITE PHONE	-	-	-	-			
25	540-451	MEDICAL COSTS/EXAMS	-	-	-	-			
25	540-452	TESTING & INSPECTIONS	-	-	-	-			
25	545-330	MAINTENACE	-	-	-	-			
25	580-484	ARPA-ADMIN SVCS-HULTGREEN	24,176.00	-	-	29,689.00			
25	580-485	ARPA-ENGINEERING-HULTGREEN	152,500.00	-	-	10,050.00			
25	580-486	ARPA-CONSTRUCTION-HULTGREEN	-	-	-	1,734,232.22			
25	599-999	PRIOR PERIOD ADJUSTMENT	-	-	-	-			
		TOTAL EXPENDITURES	4,323,478.60	11,990.00	14,331.00	4,163,315.18			
		REVENUE OVER/(UNDER) EXPENDITURES	(3,466,005.76)	-	(4,682.00)	(2,967,537.99)			

CITY OF INGLESIDE

FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		FUND 28 STREET MAINTENANCE FUND							
		REVENUE							
28	4013	4B SALES TAXES	596,695.43	460,000.00	460,000.00	388,128.15		460,000	
28	4550	INTEREST INCOME	90,175.31	70,000.00	70,000.00	86,065.31		70,000	
		TOTAL REVENUE	686,870.74	530,000.00	530,000.00	474,193.46	-	**530,000**	
		EXPENDITURES							
28	511-217	STREET BASE-LIMESTONE,ROCK,ETC	40,206.05	800,000.00	800,000.00	260,351.74		800,000	
28	511-340	STREET REPAIR	-	200,000.00	200,000.00	2,570.97		200,000	
28	511-760	CAPITAL IMPROVEMENTS	-	-	-	-		-	
28	590-000	PRIOR PERIOD ADJUSTMENT	-	-	-	-		-	
		TOTAL EXPENDITURES	40,206.05	1,000,000.00	1,000,000.00	262,922.71		**1,000,000**	
		REVENUE OVER/(UNDER) EXPENDITURES	646,664.69	(470,000.00)	(470,000.00)	211,270.75		**(470,000)**	

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		FUND 30 GF CAPITAL IMPROVEMENT							
		REVENUE							
30	4540	GRANT-KEEP TX BEAUTIFUL	-	-	-	-			
30	4550	INTEREST INCOME	500,189.25	-	-	410,009.67		500,000	
30	4590	SALE OF BONDS	-	-	-	-			
30	4910	TRANSFER FROM GF	96,799.00	-	-	-		2,517,000	
30	4950	TRANSFER IN-FUND 14	7,290,000.00	-	-	-			
30	4951	TRANSFER FROM UF CAPITAL	-	200,000.00	200,000.00	-			
		TOTAL REVENUE						**3,017,000**	
		BEGINNING FUND BALANCE						**8,892,739**	
		TOTAL REVENUE	7,886,988.25	200,000.00	200,000.00	410,009.67		**11,909,739**	
		EXPENDITURES							
30	500-700	NONDEPARTMENTAL CAPITAL IMPROV	-	-	-	-			
30	500-7XX	SALARY SURVEY	-	-	-	-		100,000	
30	500-7XX	COMPREHESIVE PLAN	-	-	-	-		300,000	
30	500-7XX	CITY FACILITIES FEASIBILITY STUDY	-	-	-	-		250,000	
30	500-7XX	COVE PARK STUDY	-	-	-	-		250,000	
30	500-7XX	COVE PARK MATCH	-	-	-	-		500,000	
30	500-702	OUTDOOR ELEC-CITY HALL	-	10,000.00	10,000.00	-		10,000	
30	500-730	CAPITAL OUTLAY PROJECTS	-	-	-	-			
30	500-773	ROOF REPLACE-CITY HALL	-	50,000.00	50,000.00	-		76,020	
30	500-774	ROOF REPLACE-CITY HALL ANNEX	-	50,000.00	50,000.00	-		66,867	
30	500-775	ROOF REPLACE-PD/VFD	-	100,000.00	100,000.00	-		210,595	
30	500-778	AC REPLACE-CITY HALL	-	25,000.00	25,000.00	-		25,000	
30	500-914	TRANSFER TO HOUGHTON PROJ	-	-	-	-			
30	500-951	TRANSFER TO UTILITY CAPITAL	-	-	-	-			
30	504-715	FINANCE INCODE 10	-	33,504.00	33,504.00	1,440.00		32,064	
30	506-715	MC INCODE 10	3,818.34	27,346.00	27,346.00	-		27,346	
30	507-702	OUTDOOR ELEC-LIBRARY	-	10,000.00	10,000.00	-		10,000	
30	508-730	MOTOR VEHICLES	-	-	-	-			
30	509-700	POLICE DEPT CAPITAL IMPROVEMEN	-	-	-	-			
30	509-720	INSTRUMENTS/APPARATUS	-	-	-	-			
30	509-730	VEHICLES	-	-	-	-			
30	509-735	EQUIPMENT	-	-	-	-			
30	509-736	RADIO EQUIPMENT	-	-	-	-			

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
30	510-700	PARKS CAPITAL IMPROVEMENTS	510,586.98	543,775.00	543,775.00	144,928.72		398,846	
30	510-765	CONSTRUCTION-WMAIN PKG LOT	-	400,000.00	400,000.00	-		400,000	
30	510-779	FAITH PARK CURRENT PROJECTS	-	339,500.00	339,500.00	-		339,500	
30	510-786	FAITH PARK GARDEN CENTER	-	500,000.00	500,000.00	-		500,000	
30	510-787	FAITH PARK WALKING TRAIL	-	200,000.00	200,000.00	-		200,000	
30	510-790	FAITH PARK LIFT STATION	142,750.00	-	-	-		-	
30	510-791	NO SIMMONS-LIGHTING/ELECTRICAL	-	412,500.00	412,500.00	-		412,500	
30	510-792	NO SIMMONS SKATE PARK	-	300,000.00	300,000.00	-		300,000	
30	510-793	NO SIMMONS SURFACING PLAYGRND	-	75,000.00	75,000.00	18,443.40		56,557	
30	510-794	NO SIMMONS PICNIC PAVILLION	-	50,000.00	50,000.00	-		50,000	
30	510-795	LIVE OAK LIGHTING/ELECTRICAL	-	385,000.00	385,000.00	-		385,000	
30	510-796	LIVE OAK SURFACING PLAYGRND	-	300,000.00	300,000.00	33,737.15		266,263	
30	511-330	BUILDING/STRUCTURAL MAINT.	-	-	-	-			
30	511-345	DRAINAGE MASTER PLAN	-	-	-	-			
30	511-695	ENGIN-STR MNT-LEE,MEDW,RDGWD	-	240,000.00	240,000.00	-		240,000	
30	511-696	CONST-STR MNT-LEE,MEDW,RDGWD	-	560,000.00	560,000.00	-		560,000	
30	511-700	STREETS CAPITAL IMPROVEMENTS	13,809.55	-	-	-			
30	511-701	ENGINEERING 12TH ST	12,811.68	-	-	-			
30	511-702	CONSTRUCTION 12TH ST	573,615.31	-	-	-			
30	511-703	ENGINEERING 4TH ST	216,310.59	-	-	45,770.30			
30	511-704	CONSTRUCTION 4TH ST	3,534,576.91	-	-	-			
30	511-705	ENGINEERING 6TH ST LIFT STATN	4,350.00	-	-	-			
30	511-707	ENGINEERING KENNY LANE	14,747.90	875,160.00	875,160.00	23,596.53		851,563	
30	511-708	CONSTRUCTION KENNY LANE	-	2,042,040.00	2,042,040.00	248,440.12		1,793,600	
30	511-710	HULTGREEN ADDTL FUNDS	-	1,000,000.00	1,000,000.00	-		1,000,000	
30	511-730	MOTOR VEHICLES	-	-	-	-			
30	511-735	EQUIPMENT	-	-	-	-			
30	511-780	STREETS BOND PROJECTS	1,060.00	-	-	-			
30	511-7XX	SAFE ROUTES TO SCHOOL MATCH	-	-	-	-		750,000	
30	512-701	2021 COLLECTION STATION BOND	-	-	-	-			
30	512-730	MOTOR VEHICLES	-	-	-	-			
30	515-455	2021 ANIMAL SHELTER BOND	11,736.00	-	-	-			
30	515-700	CONST-ANIMAL CTRL FACILITY	-	1,600,000.00	1,600,000.00	966,563.85		633,436	
30	515-739	AC TRAILER ANIMAL(PRYR BUDGET)	-	45,000.00	45,000.00	59,730.00			
30	541-706	PROJ SERVER REFRESH	28,864.79	-	-	-			
30	541-708	SECURITY CAMERA UPDATE	31,048.97	-	-	-			
30	590-000	PRIOR PERIOD ADJUSTMENT	(6,281.04)	-	-	-			
		TOTAL EXPENDITURES	5,093,805.98	10,173,825.00	10,173,825.00	1,542,650.07		**10,995,157**	
		REVENUE OVER/(UNDER) EXPENDITURES	2,793,182.27	(9,973,825.00)	(9,973,825.00)	(1,132,640.40)		**914,582**	

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		FUND 32 GF VEHICLE&EQUIPMENT FUND							
		REVENUE							
32	4907	TRANSFER FOR LIBRARY	-	2,000.00	2,000.00	1,502.00		37,000	
32	4908	TRANSFER FOR VOL FIRE DEPT	-	100,000.00	100,000.00	75,001.00		100,000	
32	4909	TRANSFER FOR POLICE DEPT	-	200,000.00	200,000.00	150,002.00		243,660	
32	4910	TRANSFER FOR PARKS & REC	-	80,000.00	80,000.00	60,002.00		90,000	
32	4911	TRANSFER FOR STREETS&DRAINAGE	-	1,750,000.00	1,750,000.00	1,312,501.00		1,200,000	
32	4912	TRANSFER FOR DEV SVCS	-	20,000.00	20,000.00	15,002.00		10,000	
32	4915	TRANSFER FOR ANIMAL CONTROL	-	40,000.00	40,000.00	30,001.00		45,000	
32	4917	TRANSFER FOR RECYCLING CNTR	-	10,000.00	10,000.00	7,501.00		60,000	
32	4918	TRANSFER FOR CODE COMPLIANCE	-	10,000.00	10,000.00	7,501.00		-	
32	4925	TRANSFER FOR FACILITIES MAINT	-	20,000.00	20,000.00	15,002.00		100,000	
32	4941	TRANSFER FOR IT DEPT	-	10,000.00	10,000.00	7,501.00		25,000	
32	4980	TRANSFER FROM GENERAL FUND	342,355.00	27,313.00	27,313.00	-			
		TOTAL REVENUE	342,355.00	2,269,313.00	2,269,313.00	1,681,516.00		**1,910,660**	
		EXPENDITURES							
32	500-735	EQUIPMENT	-	25,000.00	25,000.00	-		37,000	
32	507-715	COMPUTER HARDWARE/SOFTWARE	-	29,000.00	29,000.00	-			
32	507-761	BUILDING IMPROVEMENTS	-	12,000.00	12,000.00	-			
32	508-735	EQUIPMENT	-	110,000.00	110,000.00	-		100,000	
32	508-761	BUILDING IMPROVEMENTS	-	15,000.00	15,000.00	-			
32	509-730	VEHICLE	-	307,313.00	307,313.00	-		243,660	
32	509-761	BUILDING IMPROVEMENTS	-	20,000.00	20,000.00	21,600.00			
32	510-735	EQUIPMENT=OVER $5K	-	20,000.00	20,000.00	2,700.00		90,000	
32	511-730	VEHICLE	-	180,000.00	180,000.00	-			
32	511-735	EQUIPMENT	-	670,000.00	670,000.00	498,624.63		1,200,000	
32	512-730	VEHICLE	-	-	-	-		10,000	
32	515-730	VEHICLE	-	-	-	-		45,000	
32	515-735	EQUIPMENT	-	15,204.00	15,204.00	5,110.81			
32	517-705	CONSTRUCTION	-	20,000.00	20,000.00	-		60,000	
32	525-730	VEHICLE	-	75,000.00	75,000.00	-		80,000	
32	525-735	EQUIPMENT	-	-	-	-		20,000	
32	541-735	EQUIPMENT	-	-	-	-		25,000	
		TOTAL EXPENDITURES	-	1,498,517.00	1,498,517.00	528,035.44		**1,910,660**	
		REVENUE OVER/(UNDER) EXPENDITURES	342,355.00	770,796.00	770,796.00	1,118,332.00		-	

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		FUND 40 DEBT SERVICE							
		REVENUE							
40	4008	CUR PROP TAX-LITIGATION	-	-	-	-			
40	4010	CURRENT PROPERTY TAXES	2,371,483.86	4,173,120.00	4,173,120.00	4,229,635.01		4,549,380	
40	4011	DELINQUENT PROPERTY TAXES	18,639.57	13,000.00	13,000.00	(22,342.17)		13,000	
40	4012	PENALTY & INTEREST PROP TAX	18,525.27	15,000.00	15,000.00	20,316.70		15,000	
40	4015	IN LIEU TAXES	-	-	-	-			
40	4550	INTEREST INCOME	126,999.15	50,000.00	50,000.00	71,589.14		50,000	
		TOTAL REVENUE	2,535,647.85	4,251,120.00	4,251,120.00	4,299,198.68		**4,627,380.00**	
		EXPENDITURES							
40	550-650	BOND PRINCIPAL	1,625,000.00	3,415,120.00	3,415,120.00	3,224,454.64		3,820,000	
40	550-655	BOND INTEREST	529,180.99	854,530.00	854,530.00	403,487.84		804,580	
40	550-660	FISCAL AGENT FEES	6,100.00	3,600.00	3,600.00	21,000.00		2,800	
40	550-995	TRANSFER TO UTILITY FUND	-	-	-	-			
		TOTAL EXPENDITURES	2,160,280.99	4,273,250.00	4,273,250.00	3,648,942.48		**4,627,380**	
		REVENUE OVER/(UNDER) EXPENDITURES	375,366.86	(22,130.00)	(22,130.00)	650,256.20		-	

CITY OF INGLESIDE

FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		FUND 50 UTILITY FUND							
		REVENUE							
50	4001	WATER SALES	2,693,476.25	3,264,890.00	3,264,890.00	2,631,338.39		3,275,900	
50	4002	SEWER SERVICES	1,781,159.29	2,492,550.00	2,492,550.00	2,025,262.11		2,500,600	
50	4003	WATER TAPS	14,466.25	15,000.00	15,000.00	6,370.00		10,000	
50	4004	SEWER TAPS	15,989.11	8,000.00	8,000.00	10,304.28		10,000	
50	4011	LEASE	-	1,200.00	1,200.00	-			
50	4021	WATER INCREASE-DEBT	-	-	-	-			
50	4501	PENALTY DELINQUENT FEES	94,761.00	100,000.00	100,000.00	76,086.11		100,000	
50	4502	RECONNECT FEES	13,840.00	15,000.00	15,000.00	11,790.00		15,000	
50	4504	TURN-ON/TURN-OFF FEE	165.00	200.00	200.00	210.00		200	
50	4505	CREDIT CARD FEES	29,826.52	28,000.00	28,000.00	20,390.48		28,000	
50	4511	TOWER LEASE - WIFI	4,200.00	4,200.00	4,200.00	10,500.00		12,600	
50	4550	INTEREST INCOME	252,956.00	150,000.00	150,000.00	237,290.94		175,000	
50	4570	IOB SEWER CONTRACT PMT	50,000.00	50,000.00	50,000.00	50,000.00		50,000	
50	4585	CASH OVER/SHORT	(35.00)	-	-	1.00			
50	4590	OTHER/MISCELLANEOUS REVENUE	5,619.30	2,000.00	2,000.00	3,356.50		2,000	
50	4940	TRANSFER FROM DEBT SERVICE	-	-	-	-			
		TOTAL REVENUE	4,956,423.72	6,131,040.00	6,131,040.00	5,082,899.81		6,179,300.00	

CITY OF INGLESIDE

FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		EXPENDITURES							
		DEPT 500 NON-DEPARTMENTAL							
50	500-108	ACCRUED RETIREMENT	-	100,000.00	100,000.00	-		10,000	
50	500-130	RETIREE HEALTH INSURANCE	6,400.24	20,400.00	20,400.00	15,997.68		20,400	
50	500-431	INTERNET	1,811.54	16,500.00	16,500.00	1,593.45		2,000	
50	500-438	INSURANCE-Property/Liability	156,341.88	175,000.00	175,000.00	133,730.52		175,000	
50	500-471	HALO FLIGHT	410.00	400.00	400.00	-		400	
50	500-478	AUDIT	17,910.00	18,250.00	18,250.00	2,632.50		18,250	
50	500-484	CONSULTING - LITIGATION	-	20,000.00	20,000.00	-		20,000	
50	500-487	CONSULTANT-INVESTMENTS	2,000.00	4,000.00	4,000.00	-		4,000	
50	500-515	DUES AND MEMBERSHIPS	200.00	200.00	200.00	-		200	
50	500-655	BOND INTEREST	-	-	-	-			
50	500-660	BANK FEES/FISCAL AGENT FEES	-	-	-	3,000.00		3,000	
50	500-801	BAD DEBT EXPENSE	12,861.33	18,000.00	18,000.00	-		15,000	
50	500-975	DEPRECIATION	-	-	-	-			
50	500-990	TRANSFER TO GENERAL FUND	1,200,000.00	900,000.00	900,000.00	675,000.00		900,000	
50	500-996	TRANSFER TO FUND 56	-	3,200,000.00	3,200,000.00	2,400,002.00			
			1,397,934.99	4,472,750.00	4,472,750.00	3,231,956.15			

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 504 UTILITY BILLING							
50	504-101	SALARIES & WAGES	142,554.17	153,560.00	153,560.00	102,686.35		160,230	
50	504-105	SALARIES-OVERTIME	494.69	1,000.00	1,000.00	918.66		1,000	
50	504-108	RETIREMENT	12,078.73	13,090.00	13,090.00	9,295.53		20,910	
50	504-109	LONGEVITY	2,256.00	2,360.00	2,360.00	2,352.00		2,356	
50	504-120	SOCIAL SECURITY TAXES	10,904.68	12,010.00	12,010.00	7,758.86		12,450	
50	504-125	UNEMPLOYMENT TAXES	27.00	1,470.00	1,470.00	351.00		1,470	
50	504-130	HEALTH INSURANCE	42,905.05	47,380.00	47,380.00	34,239.42		47,380	
50	504-131	DENTAL/VISION INSURANCE	3,085.36	3,940.00	3,940.00	2,528.91		3,940	
50	504-132	LIFE INSURANCE	464.50	480.00	480.00	352.98		480	
50	504-133	SHORT-LONG TERM INSURANCE	1,159.16	1,200.00	1,200.00	898.02		1,250	
50	504-135	WORKERS' COMPENSATION	304.33	600.00	600.00	-		630	
50	504-201	OFFICE SUPPLIES	2,238.40	2,800.00	2,800.00	1,466.81	4,500	4,500	
50	504-202	POSTAGE	18,147.67	25,000.00	25,000.00	15,888.06	28,000	28,000	
50	504-203	PUBLICATIONS	350.00	600.00	600.00	-	500	500	
50	504-204	PRINTING	6,342.45	6,000.00	6,000.00	4,155.50	6,000	6,000	
50	504-205	FURNITURE (LESS THAN 5K EA)	-	3,000.00	3,000.00	-	2,000	2,000	
50	504-214	UNIFORMS/WEARING APPAREL	-	-	-	-	-	300	
50	504-420	EQUIPMENT RENTALS	4,384.08	4,100.00	4,100.00	6,440.04	8,800	8,800	
50	504-430	TELEPHONE	1,594.50	1,300.00	1,300.00	1,270.48	1,300	1,300	
50	504-435	ELECTRIC UTILITIES	1,685.36	1,350.00	1,350.00	1,136.32	1,500	1,500	
50	504-482	SOFTWARE MAINT CONTRACT	-	17,100.00	17,100.00	24,084.90	27,000	27,000	
50	504-510	TRAINING & TRAVEL	2,512.04	3,000.00	3,000.00	-	3,000	3,000	
50	504-933	ALLOC TO CAPITAL REPLACEMENT	-	-	-	-	-	-	
			253,488.17	301,340.00	301,340.00	215,823.84	82,600.00	334,996.00	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 520 WATER							
50	520-101	SALARIES & WAGES	299,933.41	406,080.00	406,080.00	196,841.97		454,150	
50	520-105	SALARIES-OVERTIME	16,615.93	13,000.00	13,000.00	13,706.78		20,500	
50	520-108	RETIREMENT	27,109.02	35,980.00	35,980.00	20,741.98		62,250	
50	520-109	LONGEVITY	5,734.94	4,400.00	4,400.00	4,384.01		4,690	
50	520-120	SOCIAL SECURITY TAXES	25,270.70	33,000.00	33,000.00	16,319.43		37,070	
50	520-125	UNEMPLOYMENT TAXES	90.15	3,900.00	3,900.00	707.40		4,230	
50	520-130	HEALTH INSURANCE	62,106.82	109,370.00	109,370.00	49,313.14		118,620	
50	520-131	DENTAL/VISION INSURANCE	4,163.98	7,650.00	7,650.00	2,832.99		8,610	
50	520-132	LIFE INSURANCE	816.59	1,240.00	1,240.00	547.02		1,350	
50	520-133	SHORT-LONG TERM INSURANCE	2,207.62	2,810.00	2,810.00	1,532.86		3,260	
50	520-135	WORKERS' COMPENSATION	9,649.88	16,070.00	16,070.00	-		17,830	
50	520-190	OUTSIDE TEMP	62,557.34	-	-	71,312.05		-	
50	520-191	STIPEND-ON-CALL	4,400.00	7,800.00	7,800.00	3,800.00		5,200	
50	520-201	OFFICE SUPPLIES	1,125.50	2,500.00	2,500.00	497.51	2,500	2,500	
50	520-202	POSTAGE	3,014.82	2,000.00	2,000.00	32.37	2,000	2,000	
50	520-204	PRINTING	2,420.76	1,600.00	1,600.00	2,187.40	1,600	1,600	
50	520-205	FURNITURE (LESS THAN 5K EA)	283.28	1,500.00	1,500.00	-	1,500	1,500	
50	520-206	JANITORIAL SUPPLIES	-	800.00	800.00	-		HIDE	
50	520-209	OPERATIONS SUPPLIES	-	200.00	200.00	-		HIDE	
50	520-210	FOOD SUPPLIES	71.95	400.00	400.00	53.99	400	400	
50	520-211	MINOR TOOLS	5,458.85	5,000.00	5,000.00	2,714.58	5,000	5,000	
50	520-***	MINOR EQUIPMENT	-	-	-	-	-	20,000	
50	520-212	CHEMICAL & MEDICAL SUPPLIES	1,865.00	2,000.00	2,000.00	-	2,000	2,000	
50	520-214	UNIFORMS/WEARING APPAREL	5,151.42	5,000.00	5,000.00	3,185.41	5,000	5,000	
50	520-230	SAFETY EQUIPMENT	973.59	1,800.00	1,800.00	755.52	1,800	1,800	
50	520-235	EQUIPMENT (LESS THAN $5K EACH)							
50	520-305	MOTOR VEHICLE MAINTENANCE	7,314.98	10,000.00	10,000.00	4,242.35	10,000	10,000	
50	520-310	MACHINERY MAINTENANCE	12,136.44	18,000.00	18,000.00	9,444.13	18,000	18,000	
50	520-330	BUILDING/STRUCTURAL MAINT.	1,582.23	14,000.00	14,000.00	881.28	14,000	14,000	
50	520-335	EQUIPMENT MAINTENANCE	420.71	8,000.00	8,000.00	580.99	8,000	8,000	
50	520-340	METER MAINTENANCE	25,005.58	15,000.00	15,000.00	22,580.34	15,000	10,000	
50	520-341	STREET REPAIRS	-	10,000.00	10,000.00	109.83	10,000	10,000	
50	520-342	LINE REPLACEMENT	9,370.48	45,000.00	45,000.00	34,610.74	45,000	60,000	
50	520-345	WATER MAINTENANCE	16,036.75	31,000.00	31,000.00	13,120.61	31,000	31,000	
50	520-350	FIRE HYDRANTS	-	10,000.00	10,000.00	7,138.42	10,000	22,000	
50	520-3XX	TRENCH FILL MAINTENANCE	-	-	-	-	10,000	10,000	
50	520-385	SCADA	3,000.00	3,600.00	3,600.00	2,250.00	3,600	3,600	
50	520-405	ADVERTISING	-	300.00	300.00	-	300	300	
50	520-411	GASOLINE	19,582.93	30,000.00	30,000.00	9,960.48	30,000	30,000	
50	520-412	WATER FOR SALE	1,226,619.28	1,400,000.00	1,400,000.00	937,256.32	1,400,000	1,400,000	
50	520-420	EQUIPMENT RENTALS	3,837.67	6,000.00	6,000.00	6,030.30	6,000	6,000	
50	520-430	TELEPHONE/UTILITIES	2,075.15	1,800.00	1,800.00	1,423.39	1,800	1,800	

CITY OF INGLESIDE

FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
50	520-431	INTERNET/FIBER	-	-	-	-		HIDE	
50	520-435	ELECTRIC UTILITIES	75,265.88	96,000.00	96,000.00	52,964.47	96,000	96,000	
50	520-445	CONTRACT LABOR	10,600.00	500.00	500.00	-	500	20,000	
50	520-452	TESTING & INSPECTIONS	24,992.78	40,000.00	40,000.00	10,018.00	40,000	40,000	
50	520-476	CONTRACT ENGINEER	13,228.75	15,000.00	15,000.00	8,388.04	15,000	15,000	
50	520-477	SURVEY	-	1,500.00	1,500.00	-	1,500	1,500	
50	520-478	EASEMENTS	-	2,500.00	2,500.00	-	2,500	2,500	
50	520-482	SOFTWARE MAINT CONTRACT	3,995.76	5,000.00	5,000.00	326.75	5,000	5,000	
50	520-492	STATE FEES-TCEQ ONLY	-	9,000.00	9,000.00	8,730.90	9,000	9,000	
50	520-495	MAINTENANCE AGREEMENTS	11,957.56	2,000.00	2,000.00	715.00	2,000	2,000	
50	520-510	TRAINING & TRAVEL	5,099.00	3,900.00	3,900.00	2,732.84	3,900	3,900	
50	520-515	DUES & MEMBERSHIPS	456.00	2,500.00	2,500.00	1,019.69	2,500	2,500	
50	520-951	TRANSFER FD51-CAPITAL IMPROVE.	5,880.00	-	-	-	75,000	75,000	
50	520-952	TRANSFER TO FD52 VEH/EQUIP	54,380.00	-	-	-	80,000	80,000	
			2,073,859.48	2,444,700.00	2,444,700.00	1,525,991.28	1,967,400.00	2,766,660.00	-

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		DEPT 521 WASTEWATER							
50	521-101	SALARIES & WAGES	288,927.58	424,700.00	424,700.00	191,715.10		367,270	
50	521-105	SALARIES-OVERTIME	13,024.59	10,000.00	10,000.00	12,177.27		14,000	
50	521-108	RETIREMENT	25,950.07	36,730.00	36,730.00	17,293.69		49,490	
50	521-109	LONGEVITY	5,598.52	330.00	330.00	316.00		560	
50	521-120	SOCIAL SECURITY TAXES	24,052.75	33,680.00	33,680.00	15,746.26		29,610	
50	521-125	UNEMPLOYMENT TAXES	47.06	4,390.00	4,390.00	585.01		3,900	
50	521-130	HEALTH INSURANCE	55,095.98	115,170.00	115,170.00	45,051.80		93,150	
50	521-131	DENTAL/VISION INSURANCE	3,508.05	8,210.00	8,210.00	2,740.75		6,120	
50	521-132	LIFE INSURANCE	696.73	1,390.00	1,390.00	586.98		1,120	
50	521-133	SHORT-LONG TERM INSURANCE	2,211.23	2,950.00	2,950.00	1,561.95		2,660	
50	521-135	WORKERS' COMPENSATION	5,072.92	16,420.00	16,420.00	-		14,560	
50	521-141	CELL PHONE ALLOWANCE	180.75	-	-	-		HIDE	
50	521-190	OUTSIDE TEMP	17,678.70	-	-	33,866.27			
50	521-191	STIPEND-ON-CALL	5,500.00	5,200.00	5,200.00	3,700.00		5,200	
50	521-201	OFFICE SUPPLIES	402.77	1,000.00	1,000.00	223.23	1,000	1,000	
50	521-202	POSTAGE	-	100.00	100.00	-	100	100	
50	521-204	PRINTING	40.04	150.00	150.00	-	150	150	
50	521-205	FURNITURE (LESS THAN 5K EA)	-	2,000.00	2,000.00	-	2,000	2,000	
50	521-206	JANITORIAL SUPPLIES	-	700.00	700.00	-	-	HIDE	
50	521-210	FOOD SUPPLIES	-	200.00	200.00	20.11	200	200	
50	521-211	MINOR TOOLS	1,339.09	500.00	500.00	1,236.26	1,500	1,500	
50	521-212	CHEMICAL & MEDICAL SUPPLIES	50,190.23	45,000.00	45,000.00	38,469.62	64,500	64,500	
50	521-214	UNIFORMS/WEARING APPAREL	4,554.60	5,000.00	5,000.00	4,334.15	5,500	5,500	
50	521-215	MOTOR VEHICLE SUPPLIES	-	1,500.00	1,500.00	-	-	HIDE	
50	521-216	EDUCATIONAL SUPPLIES	-	500.00	500.00	-	500	500	
50	521-230	SAFETY EQUIPMENT	1,271.86	3,000.00	3,000.00	1,858.91	3,000	3,000	
50	521-235	EQUIPMENT (LESS THAN $5K)	-	-	-	-	-	10,000	
50	521-305	MOTOR VEHICLE MAINTENANCE	6,586.54	6,000.00	6,000.00	2,075.73	6,000	6,000	
50	521-310	MACHINERY MAINTENANCE	24,470.91	5,000.00	5,000.00	8,089.92	5,000	5,000	
50	521-315	RADIO EQUIPMENT MAINTENANCE	-	1,000.00	1,000.00	-	1,000	1,000	
50	521-330	BUILDING/STRUCTURAL MAINT.	477.92	5,000.00	5,000.00	2,609.98	5,000	5,000	
50	521-335	EQUIPMENT MAINTENANCE	-	2,000.00	2,000.00	1,184.77	2,000	2,000	
50	521-341	STREET REPAIRS	-	10,000.00	10,000.00	5.99	10,000	10,000	
50	521-342	LINE REPLACEMENT	844.64	37,000.00	37,000.00	781.19	37,000	37,000	
50	521-345	SEWER MAINTENANCE	55,273.41	80,000.00	80,000.00	58,815.94	80,000	80,000	
50	521-350	MAINTENANCE AGREEMENTS	-	3,000.00	3,000.00	-	3,000	3,000	
50	521-360	SMALL TOOLS	4,043.01	5,000.00	5,000.00	573.23	5,000	5,000	
50	521-380	TREATMENT PLANT	13,508.98	37,000.00	37,000.00	2,944.62	37,000	37,000	
50	521-382	PUMPS	9,364.35	60,000.00	60,000.00	19,946.99	60,000	60,000	
50	521-3XX	TRENCH FILL MAINTENANCE	-	-	-	-	10,000	10,000	
50	521-385	SCADA SYSTEM	349.99	2,000.00	2,000.00	-	2,000	2,000	
50	521-405	ADVERTISING	910.00	-	-	-		HIDE	
50	521-411	GASOLINE	18,053.64	10,000.00	10,000.00	9,591.30	10,000	25,000	
50	521-420	EQUIPMENT RENTALS	1,831.23	1,500.00	1,500.00	825.30	1,500	1,500	
50	521-430	TELEPHONE	2,335.10	1,500.00	1,500.00	1,781.22	1,500	2,500	
50	521-431	INTERNET	-	-	-	-		HIDE	
50	521-435	ELECTRIC UTILITIES	153,994.97	150,000.00	150,000.00	108,772.81	150,000	150,000	

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
50	521-445	CONTRACT LABOR	-	7,000.00	7,000.00	-	7,000	7,000	
50	521-451	MEDICAL EXAMS	-	200.00	200.00	-	-	HIDE	
50	521-452	TESTING & INSPECTIONS	35,788.13	22,000.00	22,000.00	16,745.00	22,000	40,000	
50	521-473	RECYCLING-SLUDGE	14,475.00	25,000.00	25,000.00	14,990.70	25,000	30,000	
50	521-476	CONTRACT ENGINEER	20,122.70	1,000.00	1,000.00	10,298.03	1,000	1,000	
50	521-477	SURVEY	-	1,500.00	1,500.00	-	1,500	1,500	
50	521-478	EASEMENTS	634.00	2,500.00	2,500.00	-	2,500	2,500	
50	521-482	SOFTWARE MAINT CONTRACT	3,260.76	1,500.00	1,500.00	326.75	1,500	1,500	
50	521-491	SEP/EPA VIOLATION	-	90,000.00	90,000.00	92,000.00	90,000	-	
50	521-492	STATE FEES-TCEQ ONLY	-	10,000.00	10,000.00	-	10,000	10,000	
50	521-510	TRAINING & TRAVEL	3,527.39	5,000.00	5,000.00	2,487.32	5,000	5,000	
50	521-515	DUES & MEMBERSHIPS	122.00	1,500.00	1,500.00	524.69	1,500	1,500	
50	521-951	TRANSFER FD51-CAPITAL IMPROVE.	790.00	200,000.00	200,000.00	150,002.00	-	-	
50	521-952	TRANSFER TO FD52 VEH/EQUIP	72,140.00	-	-	-	120,000	125,000	
50	590-000	PRIOR PERIOD ADJUSTMENT	(4,073.75)	-	-	-	-	-	
			944,174.44	1,502,020.00	1,502,020.00	876,856.84	791,450.00	**1,343,090**	-
		TOTAL EXPENDITURES	4,669,457.08	8,720,810.00	8,720,810.00	5,850,628.11		**4,444,746**	
		REVENUE OVER/(UNDER) EXPENDITURES	286,966.64	(2,589,770.00)	(2,589,770.00)	(767,728.30)		**1,734,554**	

CITY OF INGLESIDE

FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		FUND 50 UF CAPITAL IMPROVEMENT							
		REVENUE							
51	4550	INTEREST	97,881.55	-	-	94,829.25		110,000	
51	4910	TRANSFERS FROM GF	-	-	-	-			
51	4950	TRANSFER FROM UTILITY FUND	7,306.00	200,000.00	200,000.00	150,002.00		75,000	
51	4951	TRANSFER FROM FUND 25	1,900,000.00	-	-	-			
		TOTAL REVENUE	2,005,187.55	200,000.00	200,000.00	244,831.25		**185,000**	
		EXPENDITURES							
51	500-731	UTILITY REPLACE C&D 1ST & 2ND	145,817.61	-	-	-			
51	500-732	UTILITY REPL B&C 6&7	263,477.17	-	-	-			
51	500-733	12TH STREET UTILITIES	245,835.14	-	-	-			
51	500-734	4TH STREET UTILITIES	1,515,223.66	-	-	-			
51	504-715	UB INCODE 10	-	28,140.00	28,140.00	-			
51	520-725	METER REPLACEMENT PGM	1,263,260.50	1,900,000.00	1,900,000.00	640,052.08			
51	521-475	ENGINEERING	367,331.60	-	-	-			
51	521-476	ENGINEERING FEES	1,045,679.00	-	-	20,500.00			
51	521-700	WASTE WATER	-	-	-	-			
51	521-790	WW TP UPGRADE-TWDB	2,050.00	-	-	-			
51	521-999	PRIOR PERIOD ADJUSTMENT	-	-	-	-			
		TOTAL EXPENDITURES	4,848,674.68	1,928,140.00	1,928,140.00	660,552.08			
		REVENUE OVER/(UNDER) EXPENDITURES	(2,843,487.13)	(1,728,140.00)	(1,728,140.00)	(415,720.83)			

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		FUND 52 UF VEHICLE&EQUIPMENT FUND							
		REVENUE							
52	4950	TRANSFER FROM UTILITY FUND	126,520.00	-	-	-		205,000	
		TOTAL REVENUE	126,520.00	-	-	-		**205,000**	
		EXPENDITURES							
52	500-735	EQUIPMENT	-	25,000.00	-	-			
52	520-730	VEHICLE	-	50,000.00	-	-		80,000	
52	520-735	EQUIPMENT	-	130,000.00	-	-			
52	520-735	EQUIPMENT	-	130,000.00	-	-			
52	521-705	CONSTRUCTION	-	80,000.00	-	-			
		TOTAL EXPENDITURES	-	415,000.00	-	-		**80,000**	
		REVENUE OVER/(UNDER) EXPENDITURES	126,520.00	(415,000.00)	-	-		**125,000**	

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		FUND 54 UTILITY IMPACT FEES FUND							
		REVENUE							
54	4470	IMPACT FEES WATER	12,917.62	-		4,685.00		6,000	
54	4475	IMPACT FEES WASTEWATER	23,495.58	-	-	12,258.56		15,000	
54	4550	INTEREST INCOME	70,987.79	-	-	64,247.69		70,000	
		TOTAL REVENUE	107,400.99	-	-	81,191.25		**91,000**	
		EXPENDITURES							
54	500-476	CONTRACT ENGINEER	-	-	-	-			
54	500-941	ACHIEVEMENT BLVD W/WW	-	-	-	-			
		TOTAL EXPENDITURES	-	-	-	-			
		REVENUE OVER/(UNDER) EXPENDITURES	107,400.99	-	-	81,191.25			

CITY OF INGLESIDE

FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		FUND 56 WW TREATMENT - TWDB FUND							
		REVENUE							
56	4606	TWDB LOAN PROCEEDS	-	19,205,000.00	19,205,000.00	-			
56	4950	TRANSFER FROM UTILITY FUND	-	3,200,000.00	3,200,000.00	2,400,002.00			
		TOTAL REVENUE	-	22,405,000.00	22,405,000.00	2,400,002.00			
		EXPENDITURES							
56	521-478	ENGINEERING	-	101,250.00	101,250.00	-			
56	521-705	CONSTRUCTION-WWTP	-	4,700,000.00	4,700,000.00	-			
		TOTAL EXPENDITURES	-	4,801,250.00	4,801,250.00	-			
		REVENUE OVER/(UNDER) EXPENDITURES	-	17,603,750.00	17,603,750.00	2,400,002.00			

CITY OF INGLESIDE
FY 2024-2025 BUDGET WORKSHEET

			UNAUDITED ACTUAL FY2022-2023	ADOPTED BUDGET FY2023-2024	AMENDED BUDGET FY2023-2024	ACTUAL 10/23-6/24	ORIGINAL DEPARTMENT REQUESTED	REVISED DEPARTMENT REQUESTED	
		FUND 60 POLICE FORFEITURE FUND							
		REVENUE							
60	4550	INTEREST INCOME	-	-	-	-			
60	4595	DEA FEDERAL ASSET	-	-	-	-			
		TOTAL REVENUE	-	-	-	-			
		EXPENDITURES							
60	509-601	MATERIALS AND SUPPLIES	-	-	-	6,684.00			
		TOTAL EXPENDITURES	-	-	-	6,684.00			
		REVENUE OVER/(UNDER) EXPENDITURES	-	-	-	(6,684.00)			