



2020-2021 **Adopted Budget**

This budget will raise more total property taxes than last year's budget by \$26,511.26 and of that amount \$9,509.00 is tax revenue to be raised from new property added to the tax roll this year.

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BUDGET MESSAGE

July 27, 2020

Honorable Mayor and City Council
City of Idalou
Idalou, Texas 79329

Dear Mayor and Council Members:

I am pleased to submit to you the City of Idalou FY 2020-2021 Budget for your review. The adoption of the budget, the City's financial and spending plan, is clearly one of the single most important actions taken by the City Council each year. The budget reflects the City's vision of providing an efficient and effective government that meets the needs of the citizens and plans for the future of their citizens.

Fiscal year 2019-2020 will mark the beginning of a world-wide pandemic, COVID-19. COVID-19 brought many parts of the world to a stand still as many areas followed Stay at Home Orders issued by governors. Stay at Home orders brought chaos to a steady economy when the unemployment rate in February went from 2.5% to 8.6% in June, over 3 times the unemployment rate of February 2020. Councils across the state did their part in relieving difficult times by waiving late fees and by not disconnecting water/sewer services from unpaid bills. The Idalou City Council was a part of those trying to help individuals that lost their job or saw a reduction of hours. I applaud the council for striving to help the citizens in need.

During the State of Texas Stay at Home order issued by Governor Abbott, the Idalou City Hall lobby shut its doors for the first time to the public while staff continued to work. The City of Idalou hired a new Police Chief and Chief Eric Williams began an extensive training calendar for his staff. Public Works helped with the DRP project to resurface Main Street from US 62/82 to 4th Street. During the fiscal year, the City of Idalou was also awarded a Community Development Block Grant (CDBG) to resurface East 4th Street from Locust to Pecan; a project that should begin construction towards the end of the 2020-2021 fiscal year. The Idalou Volunteer Fire Department also worked diligently in securing grants to obtain additional equipment.

The FY 2020-2021 Budget is requesting a tax increase from the 2020 No New Revenue Rate of \$.600785 to the requested 2020 Tax Rate of \$.60817. The Adopted 2019 Tax Rate was \$.60817. Residents will see an increase in the tax amount that they pay on their property. The Lubbock Central Appraisal District has raised the values of homes in the city limits of Idalou. The 2020 Taxable Value of New Improvements is \$1,818,706 a decrease from FY 2019 when \$2,239,530 was added.

I would like to give a special thanks to staff and Council for their time and effort that was put forth in the development of the 2020-2021 Budget. This is one of the most important documents produced by a local government; therefore, as stewards of the public trust, it is essential that we take the utmost care in its preparation and implementation.

Respectfully Submitted,

Suzette Williams
City Administrator



FUND SUMMARY

The fund summary is a comprehensive view of all of the City's major funds:

GENERAL FUND	<u>2018-2019</u> <u>ADOPTED</u>	<u>2019-2020</u> <u>ADOPTED</u>	<u>2020-2021</u> <u>PROPOSED</u>
REVENUES	\$ 1,442,689.00	\$ 1,689,076.48	\$ 1,358,786.00
EXPENDITURES	\$ 1,442,620.21	\$ 1,686,332.32	\$ 1,358,639.13
OVER/(UNDER)	\$ 68.79	\$ 2,744.16	\$ 146.87
DEBT SERVICE FUND	<u>2018-2019</u> <u>ADOPTED</u>	<u>2019-2020</u> <u>ADOPTED</u>	<u>2020-2021</u> <u>PROPOSED</u>
PRINCIPAL PAYMENTS	\$ 65,000.00	\$ 70,000.00	\$ 70,000.00
INTEREST EXPENSE PAYMENTS	\$ 38,362.50	\$ 36,000.00	\$ 33,375.00
TOTAL	\$ 103,362.50	\$ 106,000.00	\$ 103,375.00
WATER AND SEWER FUND	<u>2018-2019</u> <u>ADOPTED</u>	<u>2019-2020</u> <u>ADOPTED</u>	<u>2020-2021</u> <u>PROPOSED</u>
REVENUES	\$ 967,775.00	\$ 1,027,000.00	\$ 877,000.00
EXPENDITURES	\$ 963,809.44	\$ 1,019,153.13	\$ 868,718.72
OVER/(UNDER)	\$ 3,965.56	\$ 7,846.87	\$ 8,281.28
DEBT SERVICE FUND	<u>2018-2019</u> <u>ADOPTED</u>	<u>2019-2020</u> <u>ADOPTED</u>	<u>2020-2021</u> <u>PROPOSED</u>
PRINCIPAL PAYMENTS	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
INTEREST EXPENSE PAYMENTS	\$ 21,506.26	\$ 20,106.26	\$ 18,606.26
TOTAL	\$ 61,506.26	\$ 60,106.26	\$ 58,606.26
SANITATION FUND	<u>2018-2019</u> <u>ADOPTED</u>	<u>2019-2020</u> <u>ADOPTED</u>	<u>2020-2021</u> <u>PROPOSED</u>
REVENUES	\$ 250,000.00	\$ 252,000.00	\$ 252,000.00
EXPENDITURES	\$ 249,446.00	\$ 251,853.50	\$ 251,422.71
OVER/(UNDER)	\$ 554.00	\$ 146.50	\$ 577.29

PROPERTY TAX RATE

Property Tax Rate

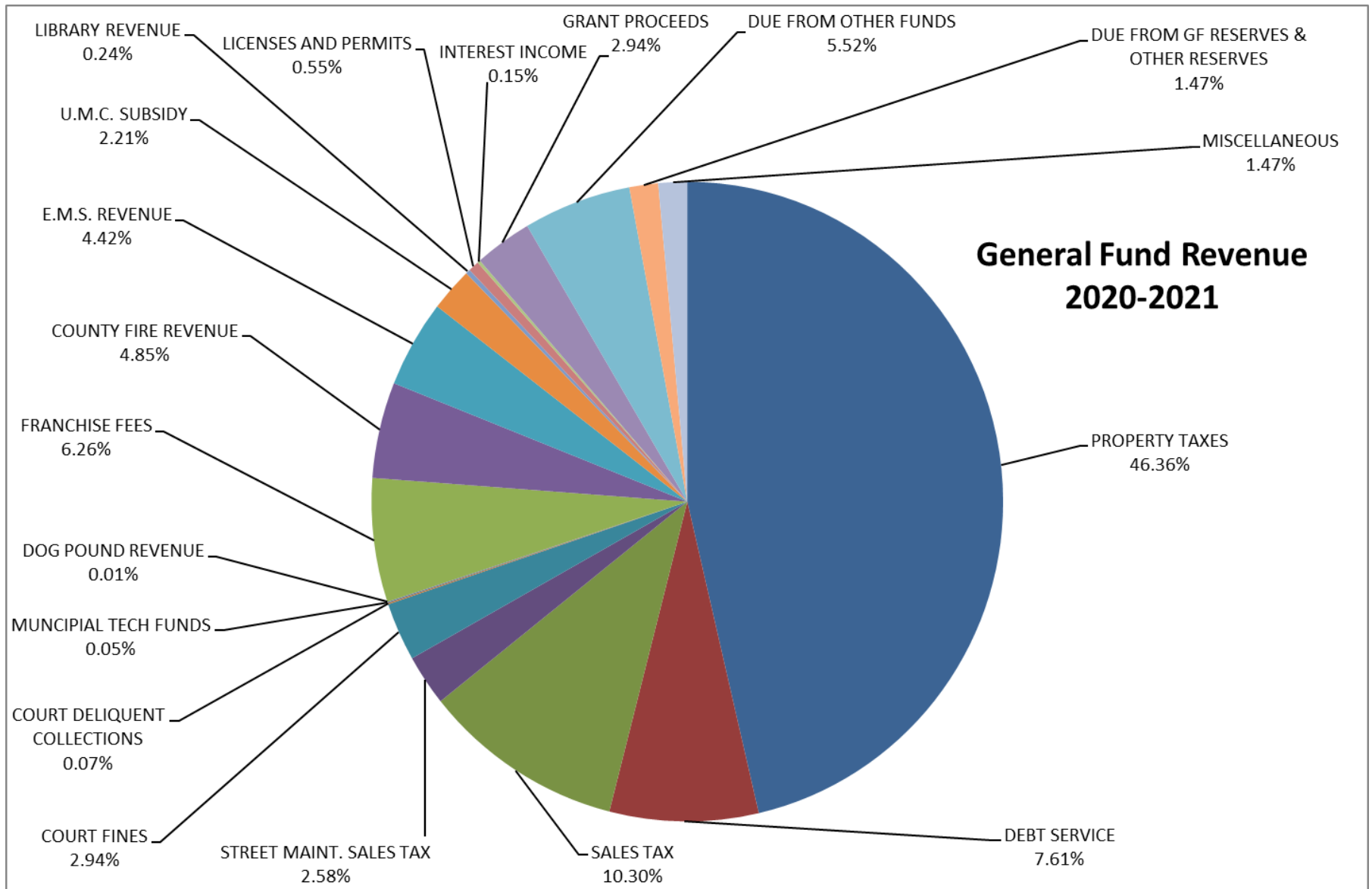
The Property Tax Rate is comprised of Maintenance and Operations (M&O) Tax Rate and a Debt Service Tax Rate. The M&O Rate includes line-items such as salaries, utilities and day-to-day operations in the General Fund. The proposed M&O Rate is \$.522863 The Debt Service Rate covers the interest and principal on bonds and other debt secured by property tax revenues, also called "interest and sinking" or I&S. The proposed Debt Service Rate is .085307 which will cover the principal and interest on the General Fund portion of the 2010 Certificates of Obligation.

GENERAL FUND

The General Fund accounts for resources which are not required to be accounted for in another fund. This Fund accounts for several of the City's primary services (Public Safety, Public Works, General Administration, etc.) and is the primary operating unit of the City.

Line Item	<u>2018-2019</u> <u>ADOPTED</u>	<u>2019-2020</u> <u>ADOPTED</u>	<u>2020-2021</u> <u>PROPOSED</u>
PROPERTY TAXES	\$ 546,872.62	\$ 603,488.74	\$ 630,000.00
DELINQUENT PROPERTY TAXES	\$ -	\$ -	\$ -
PROPERTY TAX P&I			
DEBT SERVICE	\$ 103,362.00	\$ 106,000.00	\$ 103,375.00
SALES TAX	\$ 135,000.00	\$ 140,000.00	\$ 140,000.00
STREET MAINT. SALES TAX	\$ 33,750.00	\$ 35,000.00	\$ 35,000.00
COURT FINES	\$ 35,000.00	\$ 40,000.00	\$ 40,000.00
COURT DELIQUENT FUNDS	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
MUNICIPAL TECH FUNDS	\$ 700.00	\$ 700.00	\$ 700.00
DOG POUND REVENUE	\$ 100.00	\$ 100.00	\$ 100.00
CHARGES FOR SERVICES	\$ -	\$ -	\$ -
FRANCHISE FEES	\$ 77,000.00	\$ 85,000.00	\$ 85,000.00
COUNTY FIRE REVENUE	\$ 67,888.00	\$ 71,587.74	\$ 65,911.00
E.M.S. REVENUE	\$ 100,000.00	\$ 90,000.00	\$ 60,000.00
U.M.C. SUBSIDY	\$ 45,000.00	\$ 45,000.00	\$ 30,000.00
POLICE WARRANT FUNDS	\$ -	\$ -	\$ -
LIBRARY REVENUE	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00
LICENSES AND PERMITS	\$ 18,000.00	\$ 7,500.00	\$ 7,500.00
INTEREST INCOME	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
GRANT PROCEEDS	\$ 75,000.00	\$ 282,000.00	\$ 40,000.00
DUE FROM RESERVES	\$ 95,000.00	\$ 107,500.00	\$ 20,000.00
SALE OF PROPERTY	\$ -	\$ -	\$ -
DUE FROM OTHER FUNDS	\$ 84,000.00	\$ 49,000.00	\$ 75,000.00
MISCELLANEOUS	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Total Revenue	\$ 1,442,872.62	\$ 1,689,076.48	\$ 1,358,786.00

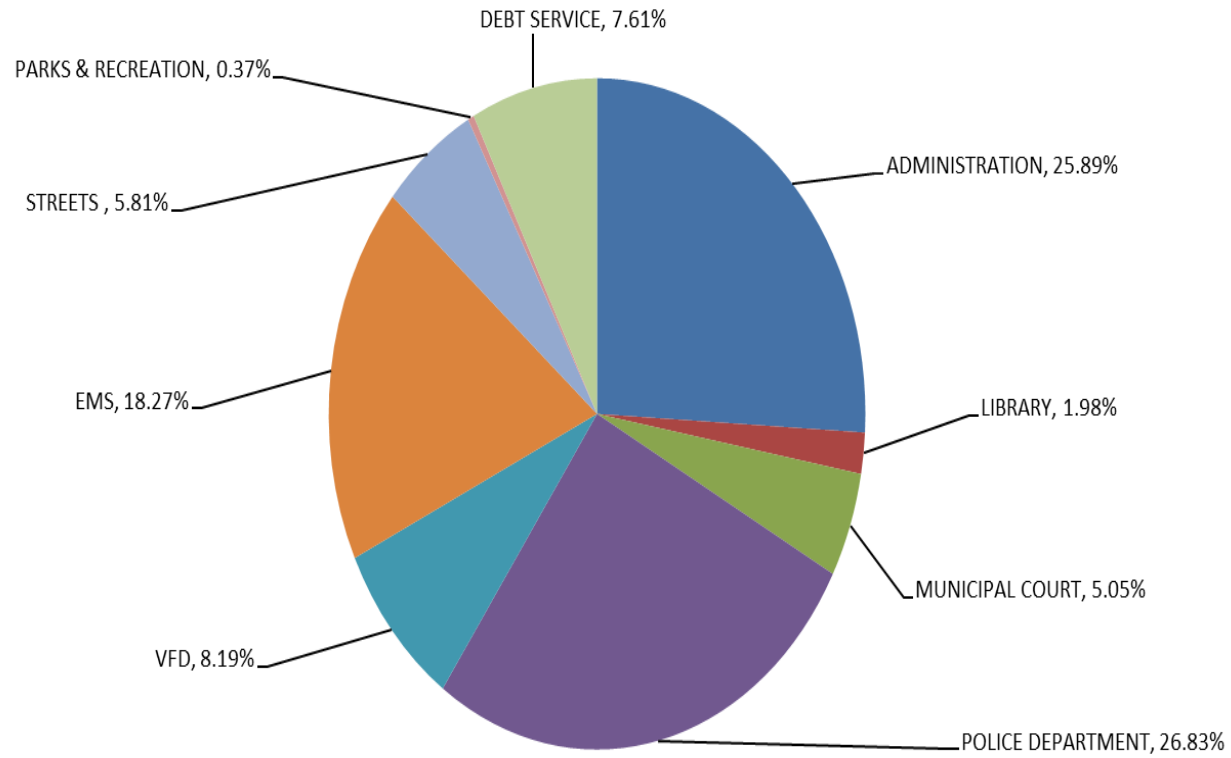




Expenditures

BY DEPARTMENT	<u>2018-2019</u> <u>ADOPTED</u>	<u>2019-2020</u> <u>ADOPTED</u>	<u>2020-2021</u> <u>PROPOSED</u>
ADMINISTRATION	\$ 376,640.39	\$ 386,054.20	\$ 351,721.38
LIBRARY	\$ 23,395.28	\$ 26,902.50	\$ 26,902.50
MUNICIPAL COURT	\$ 67,348.50	\$ 68,548.61	\$ 68,548.61
POLICE DEPARTMENT	\$ 345,167.53	\$ 383,361.55	\$ 364,587.03
VFD	\$ 92,804.10	\$ 75,212.00	\$ 111,262.00
EMS	\$ 216,260.61	\$ 216,253.46	\$ 248,242.60
STREETS	\$ 61,500.00	\$ 419,000.00	\$ 79,000.00
PARKS & RECREATION	\$ 155,000.00	\$ 5,000.00	\$ 5,000.00
DEBT SERVICE	\$ 103,362.50	\$ -	\$ 103,375.00
TOTAL	\$ 1,441,478.91	\$ 1,580,332.32	\$ 1,358,639.12

General Fund Expenditures by Department



ADMINISTRATION

Mission

Ensure the efficient and effective delivery of City services to the citizens of Idalou

ADMINISTRATION LINE-ITEM	<u>2018-2019 ADOPTED</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>
SALARIES	\$ 181,648.31	\$ 186,498.41	\$ 156,115.38
HEALTH INSURANCE	\$ 22,852.80	\$ 24,000.00	\$ 24,000.00
PAYROLL TAX	\$ 14,985.99	\$ 15,386.12	\$ 12,879.52
RETIREMENT	\$ 8,628.29	\$ 8,858.67	\$ 7,415.48
EQUIPMENT & SUPPLIES	\$ 3,610.00	\$ 3,610.00	\$ 3,610.00
OPERATING AND MAINTENANCE	\$ 20,330.00	\$ 17,681.00	\$ 17,681.00
VEHICLE FUEL & MAINT.	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
UTILITIES	\$ 20,900.00	\$ 19,560.00	\$ 19,560.00
PROFESSIONAL SVCS.	\$ 19,700.00	\$ 17,075.00	\$ 17,075.00
OTHER CONTRACTUAL SVCS.	\$ 65,440.00	\$ 74,840.00	\$ 74,840.00
TRAINING, TRAVEL & MEALS	\$ 11,120.00	\$ 11,120.00	\$ 11,120.00
MISCELLANEOUS	\$ 1,425.00	\$ 1,425.00	\$ 1,425.00
CAPITAL OUTLAY	\$ -	\$ -	\$ -
OTHER USE OF FUNDS			
CONTRIBUTION TO OTHER FUND	\$ -	\$ -	\$ -
TOTAL	\$ 376,640.39	\$ 386,054.20	\$ 351,721.38

LIBRARY

The Idalou Community Library seeks to provide current, high interest reading materials for our citizens. The Library actively promotes and encourages the use of its collection. In addition, the Library seeks to provide our patrons with access to endless information and the latest in technology. We welcome and encourage the public to come in and make use of the Library's computer center.

LIBRARY LINE-ITEM	<u>2018-2019</u> ADOPTED	<u>2019-2020</u> ADOPTED	<u>2020-2021</u> PROPOSED
SALARIES	\$ 15,496.79	\$ 17,000.00	\$ 17,000.00
PAYROLL TAX	\$ 1,278.49	\$ 1,402.50	\$ 1,402.50
EQUIPMENT & SUPPLIES	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
OPERATING AND MAINT. EXPENSES	\$ 400.00	\$ 400.00	\$ 400.00
UTILITIES	\$ 4,140.00	\$ 5,820.00	\$ 5,820.00
PROFESSIONAL SVCS.	\$ -	\$ -	\$ -
OTHER CONTRACTUAL SVCS.	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00
TRAINING, TRAVEL & MEALS	\$ -	\$ 200.00	\$ 200.00
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL	\$ 23,395.28	\$ 26,902.50	\$ 26,902.50

MUNICIPAL COURT

Mission

The Municipal Court of Idalou is responsible for conducting hearings and trials, collecting fines, issuing warrants, and reporting convictions for offenses which occurred within the City of Idalou all while being fair and impartial to all who come before the Court.

MUNICIPAL COURT LINE-ITEM	<u>2018-2019 ADOPTED</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>
SALARIES	\$ 29,375.06	\$ 32,673.08	\$ 32,673.08
PAYROLL TAX	\$ 2,423.44	\$ 2,695.53	\$ 2,695.53
EQUIPMENT & SUPPLIES	\$ 500.00	\$ 150.00	\$ 150.00
OPERATING AND MAINTENANCE	\$ 19,540.00	\$ 13,520.00	\$ 13,520.00
PROFESSIONAL SVCS.	\$ 12,000.00	\$ 16,000.00	\$ 16,000.00
OTHER CONTRACTUAL SVCS.	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
TRAINING, TRAVEL & MEALS	\$ 1,210.00	\$ 1,210.00	\$ 1,210.00
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL	\$ 67,348.50	\$ 68,548.61	\$ 68,548.61

POLICE DEPARTMENT

Mission

The Police Department is striving to maintain the most professional public safety services for the City of Idalou.

POLICE DEPARTMENT LINE-ITEM	<u>2018-2019 ADOPTED</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>
SALARIES	\$ 201,794.28	\$ 203,635.00	\$ 209,172.77
OVERTIME	\$ 3,500.00	\$ 3,500.00	\$ 5,000.00
HEALTH INSURANCE	\$ 41,283.00	\$ 40,000.00	\$ 40,000.00
PAYROLL TAX	\$ 16,936.78	\$ 17,088.64	\$ 17,669.25
RETIREMENT	\$ 9,751.48	\$ 9,838.91	\$ 10,173.21
EQUIPMENT & SUPPLIES	\$ 8,550.00	\$ 13,350.00	\$ 20,000.00
OPERATING AND MAINTENANCE	\$ 10,760.00	\$ 10,760.00	\$ 10,760.00
VEHICLE FUEL & MAINT.	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00
UTILITIES	\$ 3,187.00	\$ 2,700.00	\$ 3,187.00
ANIMAL HOLDING FACILITY	\$ 400.00	\$ 400.00	\$ 400.00
PROFESSIONAL SVCS.	\$ -	\$ -	\$ -
OTHER CONTRACTUAL SVCS.	\$ 16,005.00	\$ 14,939.00	\$ 15,649.80
TRAINING, TRAVEL & MEALS	\$ 10,200.00	\$ 5,150.00	\$ 16,575.00
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 6,800.00	\$ 46,000.00	\$ -
TOTAL	\$ 345,167.54	\$ 383,361.55	\$ 364,587.03

VOLUNTEER FIRE DEPARTMENT

Mission

To protect persons and property by continuing to provide quality and effective fire suppression and rescue services to the citizens of Idalou and Lubbock County.

VOLUNTEER FIRE DEPT LINE-ITEM	<u>2018-2019</u> <u>ADOPTED</u>	<u>2019-2020</u> <u>ADOPTED</u>	<u>2020-2021</u> <u>PROPOSED</u>
VOLUNTEER SERVICES	\$ 31,102.10	\$ 31,100.00	\$ 31,100.00
DISABILITY INSURANCE	\$ 1,988.00	\$ 1,988.00	\$ 1,988.00
EQUIPMENT & SUPPLIES	\$ 7,250.00	\$ 8,510.00	\$ 9,510.00
OPERATING AND MAINTENANCE	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
VEHICLE FUEL & MAINT.	\$ 14,500.00	\$ 8,000.00	\$ 8,000.00
UTILITIES	\$ 4,624.00	\$ 3,324.00	\$ 3,324.00
PROFESSIONAL SVCS.	\$ -	\$ -	\$ -
OTHER CONTRACTUAL SVCS.	\$ 2,890.00	\$ 3,390.00	\$ 5,890.00
TRAINING, TRAVEL & MEALS	\$ 2,950.00	\$ 3,400.00	\$ 2,950.00
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 25,000.00	\$ 13,000.00	\$ 46,000.00
TOTAL	\$ 92,804.10	\$ 75,212.00	\$ 111,262.00

EMERGENCY MEDICAL SERVICES

Mission

To provide timely and effective emergency medical services to the citizens of Idalou and Lubbock County that focuses on saving lives.

- ❖ Provide quality EMS care and response to the City of Idalou and surrounding communities
- ❖ Grow and expand the relationship with UMC EMS through training and operations
- ❖ Grow the service through quality personnel

EMS LINE-ITEM	<u>2018-2019 ADOPTED</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>
SALARIES	\$ 148,152.00	\$ 154,572.00	\$ 189,204.00
VOLUNTEER SERVICES	\$ 10,500.00	\$ 4,500.00	\$ 4,500.00
HEALTH INSURANCE	\$ 8,506.80	\$ 8,000.00	\$ 8,000.00
DISABILITY INSURANCE	\$ 2,260.00	\$ 2,260.00	\$ 2,260.00
PAYROLL TAX	\$ 12,222.54	\$ 12,752.19	\$ 15,609.33
RETIREMENT	\$ 2,482.27	\$ 2,482.27	\$ 2,482.27
EQUIPMENT & SUPPLIES	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00
OPERATING AND MAINTENANCE	\$ 3,810.00	\$ 3,810.00	\$ 3,810.00
VEHICLE FUEL & MAINT.	\$ 5,622.00	\$ 5,622.00	\$ 5,622.00
UTILITIES	\$ 4,270.00	\$ 3,820.00	\$ 3,820.00
PROFESSIONAL SVCS.	\$ -	\$ -	\$ -
OTHER CONTRACTUAL SVCS.	\$ 16,035.00	\$ 16,535.00	\$ 11,035.00
TRAINING, TRAVEL & MEALS	\$ 1,000.00	\$ 500.00	\$ 500.00
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL	\$ 216,260.61	\$ 216,253.46	\$ 248,242.60

PUBLIC WORKS DEPARTMENT

Note: The Public Works Department is divided between the General Fund, Water and Wastewater Fund, and Sanitation Fund.

Mission

This part of the Public Works Department is dedicated to providing services that promote safe well-maintained streets and parks for the citizens.

**PARKS AND
RECREATION**

PARKS LINE-ITEM	<u>2018-2019</u> ADOPTED	<u>2019-2020</u> ADOPTED	<u>2020-2021</u> PROPOSED
EQUIPMENT & SUPPLIES	\$ -	\$ -	\$ -
OPERATING AND MAINTENANCE	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
PROFESSIONAL SVCS.	\$ -	\$ -	\$ -
OTHER CONTRACTUAL SVCS.	\$ -	\$ -	\$ -
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 150,000.00	\$ -	\$ -
TOTAL	\$ 155,000.00	\$ 5,000.00	\$ 5,000.00

STREETS

STREETS LINE-ITEM	<u>2018-2019</u> ADOPTED	<u>2019-2020</u> ADOPTED	<u>2020-2021</u> PROPOSED
EQUIPMENT & SUPPLIES	\$ -	\$ -	\$ -
OPERATING AND MAINTENANCE	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
UTILITIES	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
PROFESSIONAL SVCS.	\$ 5,000.00	\$ 50,200.00	\$ 5,000.00
OTHER CONTRACTUAL SVCS.	\$ -	\$ 25,000.00	\$ -
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 32,500.00	\$ 319,800.00	\$ 50,000.00
TOTAL	\$ 61,500.00	\$ 419,000.00	\$ 79,000.00

DEBT SERVICE FUND

Fund Description

The Debt Service Fund is established by ordinances that have authorized the issuance of bonds and providing for the payment of bond principal and interest as they come due. This debt service fund pays for principal and interest on General Obligation bonds through a property tax rate and tax levy that is computed and levied that will be sufficient to generate the monies to satisfy annual debt service requirements.

2020-2021 Debt Service Requirements

The City issued 2010 Certificates of Obligation to pay for the purchase and renovation of a New City Hall, major streets improvements, public safety improvements, and park improvements. The City will levy a debt service rate of \$0.085307; this tax levy will generate enough revenue to cover this fiscal year's debt service requirements. Below is a breakdown of the principal and interest due on the Certificates of Obligation:

DEBT SERVICE FUND	<u>2018-2019</u> <u>ADOPTED</u>	<u>2019-2020</u> <u>ADOPTED</u>	<u>2020-2021</u> <u>PROPOSED</u>
PRINCIPAL	\$ 65,000.00	\$ 70,000.00	\$ 70,000.00
INTEREST EXPENSE	\$ 38,362.50	\$ 36,000.00	\$ 33,375.00
TOTAL	\$ 103,362.50	\$ 106,000.00	\$ 103,375.00

WATER AND WASTEWATER FUND

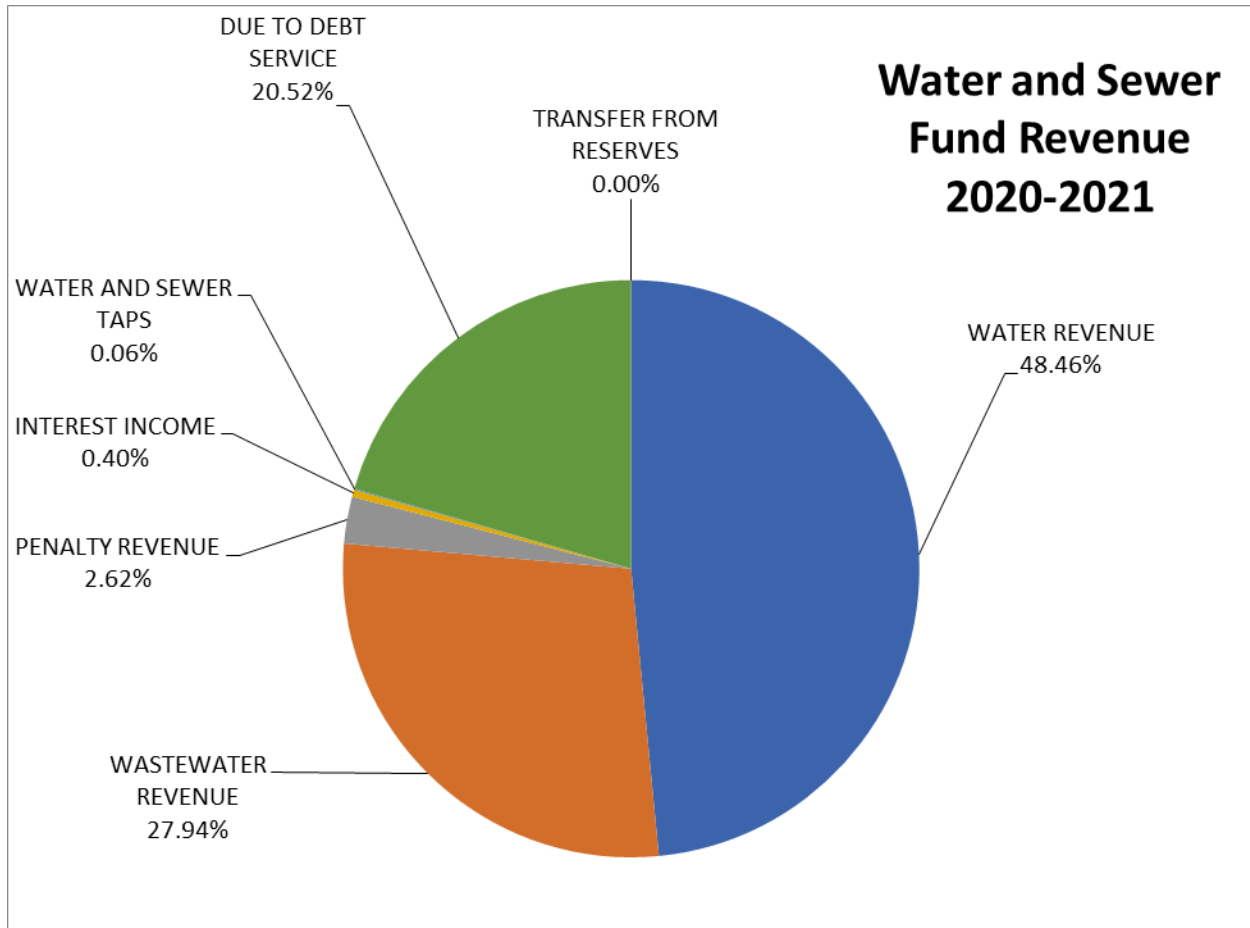
Fund Description

The Water and Wastewater Fund accounts for the operation of the City's water and wastewater utility. Activities of the fund include administration, operation 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 revenue bonds and obligations under capital leases when due throughout the year. All costs are financed through charges made to utility customers with rates reviewed regularly and adjusted if necessary to ensure the integrity of the Fund.

Revenues

WATER/SEWER REVENUE LINE-ITEM	<u>2018-2019</u> <u>ADOPTED</u>	<u>2019-2020</u> <u>ADOPTED</u>	<u>2020-2021</u> <u>PROPOSED</u>
WATER REVENUE	\$ 425,000.00	\$ 425,000.00	\$ 425,000.00
GRANT PROCEEDS	\$ -	\$ -	\$ -
WATER DELIQUENT COLLECTION	\$ -	\$ -	\$ -
WASTEWATER REVENUE	\$ 245,000.00	\$ 245,000.00	\$ 245,000.00
PENALTY REVENUE	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00
INTEREST INCOME	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
WATER AND SEWER TAPS	\$ 500.00	\$ 500.00	\$ 500.00
DUE TO DEBT SERVICE	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00
DUE TO INFRASTRUCTURE FUND	\$ -	\$ -	\$ -
OTHER INCOME	\$ 90,775.00	\$ 150,000.00	
WATER SALES	\$ -	\$ -	\$ -
TRANSFER FROM RESERVES	\$ -	\$ -	\$ -
TOTAL	\$ 967,775.00	\$ 1,027,000.00	\$ 877,000.00

Water and Sewer Fund Revenue 2020-2021



PUBLIC WORKS DEPARTMENT

Note: The Public Works Department is divided between the General Fund, Water and Wastewater Fund, and Sanitation Fund.

Mission

This part of the Public Works Department is dedicated to providing services that promotes the health and safety of the citizens of Idalou by the delivery of safe potable drinking water, the collection and treatment of wastewater generated by the citizens.

WATER AND WASTEWATER SERVICES

PUBLIC WORKS LINE-ITEM	<u>2018-2019</u> <u>ADOPTED</u>	<u>2019-2020</u> <u>ADOPTED</u>	<u>2020-2021</u> <u>PROPOSED</u>
SALARIES	\$ 190,898.14	\$ 192,076.00	\$ 192,747.31
OVERTIME	\$ 6,900.00	\$ 12,600.00	\$ 11,000.00
UNEMPLOYMENT	\$ -	\$ -	\$ -
HEALTH INSURANCE	\$ 35,001.44	\$ 32,000.00	\$ 40,000.00
PAYROLL TAX	\$ 16,318.35	\$ 16,885.77	\$ 16,809.15
RETIREMENT	\$ 9,395.41	\$ 9,722.11	\$ 9,678.00
MATERIALS AND SUPPLIES	\$ 57,605.00	\$ 60,190.00	\$ 60,190.00
OPERATING AND MAINTENANCE	\$ 51,755.00	\$ 52,355.00	\$ 52,355.00
VEHICLE FUEL & MAINT.	\$ 18,495.00	\$ 20,850.00	\$ 20,800.00
UTILITIES	\$ 40,050.00	\$ 48,350.00	\$ 48,350.00
PROFESSIONAL SVCS.	\$ 51,100.00	\$ 51,100.00	\$ 25,100.00
CREDIT CARD FEES	\$ 8,220.00	\$ 8,220.00	\$ 8,220.00
OTHER CONTRACTUAL SVCS.	\$ 62,778.84	\$ 68,109.00	\$ 71,013.00
INTEREST EXPENSES	\$ -	\$ -	
TRAINING, TRAVEL & MEALS	\$ 1,500.00	\$ 3,410.00	\$ 2,850.00
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 99,936.00	\$ 164,179.00	\$ -
CONTRIBUTION TO OTHER FUNDS	\$ 71,000.00	\$ 39,000.00	\$ 71,000.00
DEBT SERVICE CONTRIBUTIONS	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00
BOND PAYMENTS	\$ 62,856.26	\$ 60,106.26	\$ 58,606.26
ALLOCATION TO RESERVES	\$ -	\$ -	\$ -
CONTRIBUTION TO DEBT SERVICE	\$ -	\$ -	\$ -
TOTAL	\$ 963,809.44	\$ 1,019,153.14	\$ 868,718.72

2019-2020 Water and Wastewater Debt Service Requirements

The City pays for debt that is issued to fund major capital improvements in the Water and Sewer Fund through surplus revenue that is collected each year. This surplus revenue is recorded in an interest and sinking account that is used to retire bonds as they mature. Below is a schedule showing the amount of principal and interest due this fiscal year:

DEBT SERVICE FUND	<u>2018-2019</u> <u>ADOPTED</u>	<u>2019-2020</u> <u>ADOPTED</u>	<u>2020-2021</u> <u>PROPOSED</u>
PRINCIPAL	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
INTEREST EXPENSE	\$ 21,506.26	\$ 20,106.26	\$ 18,606.26
TOTAL	\$ 61,506.26	\$ 60,106.26	\$ 58,606.26



SANITATION FUND

Fund Description

Sanitation Fund accounts for the operations of the City's trash collection and disposal, bulk item pickup, grass and brush disposal, and vector control. Customers are billed monthly at a rate sufficient to cover the cost of providing such services.

Revenues

SANITATION REVENUE LINE-ITEM	<u>2018-2019</u> <u>ADOPTED</u>	<u>2019-2020</u> <u>ADOPTED</u>	<u>2020-2021</u> <u>PROPOSED</u>
SPRAYING REVENUE	\$ -		
INTEREST INCOME	\$ -		
SANITATION REVENUE	\$ 250,000.00	\$ 252,000.00	\$ 252,000.00
INTEREST EARNED	\$ -	\$ -	\$ -
GRANT PROCEEDS	\$ -	\$ -	\$ -
SALE OF PROPERTY	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	\$ -	\$ -	\$ -
TRANSFER FROM RESERVES	\$ -	\$ -	\$ -
	\$ 250,000.00	\$ 252,000.00	\$ 252,000.00

PUBLIC WORKS DEPARTMENT

Note: The Public Works Department is divided between the General Fund, Water and Wastewater Fund, and Sanitation Fund.

Mission

This part of the Public Works Department is dedicated to providing services that promotes the health and safety of the citizens by the timely collection and hauling of domestic waste, grass and brush; and to provide proactive vector control to the citizens.

SANITATION SERVICES

SANITATION LINE-ITEM	<u>2018-2019</u> <u>ADOPTED</u>	<u>2019-2020</u> <u>ADOPTED</u>	<u>2020-2021</u> <u>PROPOSED</u>
SALARIES	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00
OVERTIME	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
PAYROLL TAX	\$ 396.00	\$ 396.00	\$ 396.00
MATERIALS AND SUPPLIES	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
OPERATING AND MAINTENANCE	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
VEHICLE FUEL & MAINT.	\$ -	\$ -	\$ -
PROFESSIONAL SVCS.	\$ -	\$ -	\$ -
OTHER CONTRACTUAL SVCS.	\$ 205,250.00	\$ 210,657.50	\$ 216,226.71
TRAINING, TRAVEL & MEALS	\$ -	\$ -	\$ -
MISCELLANEOUS		\$ -	\$ -
DEPRECIATION	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
CONTRIBUTION TO GENERAL	\$ 13,000.00	\$ 10,000.00	\$ 4,000.00
	\$ 249,446.00	\$ 251,853.50	\$ 251,422.71

2010 Certificates of Obligation
Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Total</u>
02/15/21	\$110,000.00	\$27,090.63	
08/15/21		\$24,890.63	\$161,981.26
02/15/22	\$115,000.00	\$24,890.63	
08/15/22		\$22,590.63	\$162,481.26
02/15/23	\$115,000.00	\$22,590.63	
08/15/23		\$20,290.63	\$157,881.26
02/15/24	\$125,000.00	\$20,290.63	
08/15/24		\$17,790.63	\$163,081.26
02/15/25	\$135,000.00	\$17,790.63	
08/15/25		\$15,090.63	\$167,881.26
02/15/26	\$135,000.00	\$15,090.63	
08/15/26		\$12,390.63	\$162,481.26
02/15/27	\$140,000.00	\$12,390.63	
08/15/27		\$ 9,590.63	\$161,981.26
02/15/28	\$150,000.00	\$ 9,590.63	
08/15/28		\$ 6,496.88	\$166,087.51
02/15/29	\$155,000.00	\$ 6,496.88	
08/15/29		\$ 3,300.01	\$164,796.89
02/15/30	\$160,000.00	\$ 3,300.01	\$163,300.01

APPENDIX A:

CITY ORGANIZATIONAL CHART

