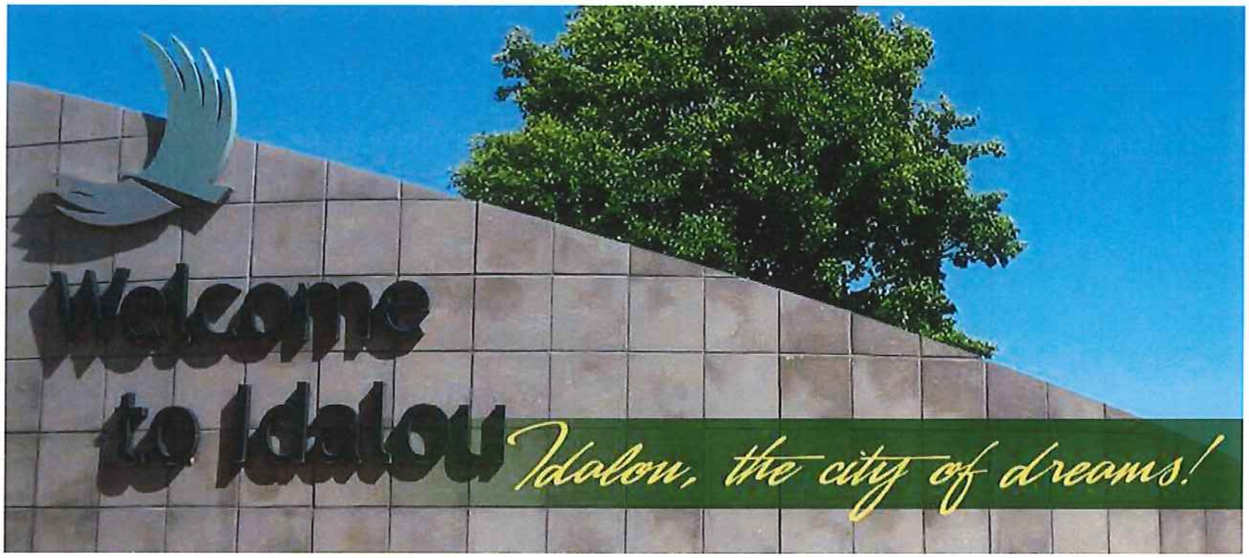


2015-2016

ADOPTED BUDGET

This budget will raise more total property taxes than last year's budget by $46,375 and of that amount $9,136.61 is tax revenue to be raised from new property added to the tax roll this year.

TABLE OF CONTENTS

BUDGET MESSAGE

August 3, 2015

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 2015-2016 **Proposed 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 also plans for the future of their citizens.

During fiscal year 2014-2015, city departments' experienced heavier workloads with reduced personnel. Municipalities throughout the nation have found it difficult to find qualified individuals to maintain cities, whether it was a city infrastructure or caring for public safety, cities were required to do more with less. The employees of Idalou City Hall stood up to the challenge and worked together as a team to complete the task set in front of them.

The FY 2015-2016 **Proposed Budget** is requesting a tax increase from a 2014 Effective Tax Rate of .58582 to a 2015 Rollback Tax Rate of .60817. On a home that is valued at $150,000.00, property owners will see a monthly increase of approximately $3.00.

In 2014-2015 the city added $1,823,311 in taxable values of new improvements and new personal property; this is an increase of over 20% from the 2013-2014 taxable values. We continue to grow with new homes and new families moving in to Idalou. While growth is vital for a city to flourish it adds additional pressures on infrastructures. The next decade the City will focus on adding additional water source to our current water system and additional infrastructure improvements such as streets and sewer.

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 2015-2016 Proposed 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:

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 $0.501100. 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 $0.107070, which will cover the principal and interest on the General Fund portion of the 2010 Certificates of Obligation.

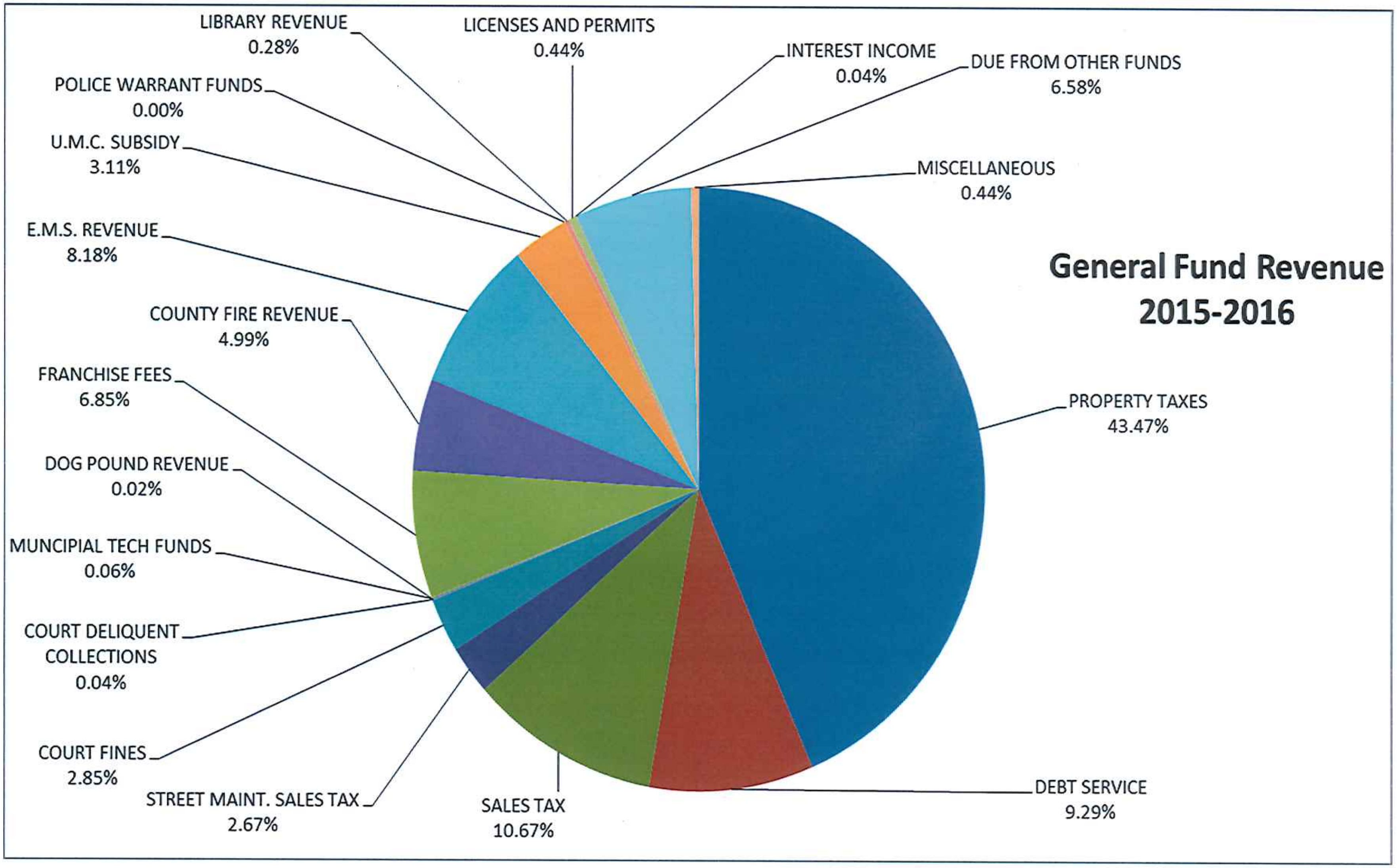
2014 M&O Tax Rate	$0.50
2014 Debt Service Rate	$0.11
2014 Property Tax Rate	$0.608170
ROLLBACK Tax Rate Calculation	
2014 Total Taxable Value	97,565,229
2014 M&O Tax Rate (Per $100 Valuation)	X 0.501100
2014 Estimated M&O Tax Levy	$ 488,899
2014 Total Taxable Value	97,565,229
2014 Debt Service Rate	X 0.107070
2014 Estimated Debt Service Tax Levy	$104,463
2014 M&O Tax Levy	$ 488,899
2014 Debt Service Tax Levy	$104,463
2014 Total Tax Levy	**$ 593,362**

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.

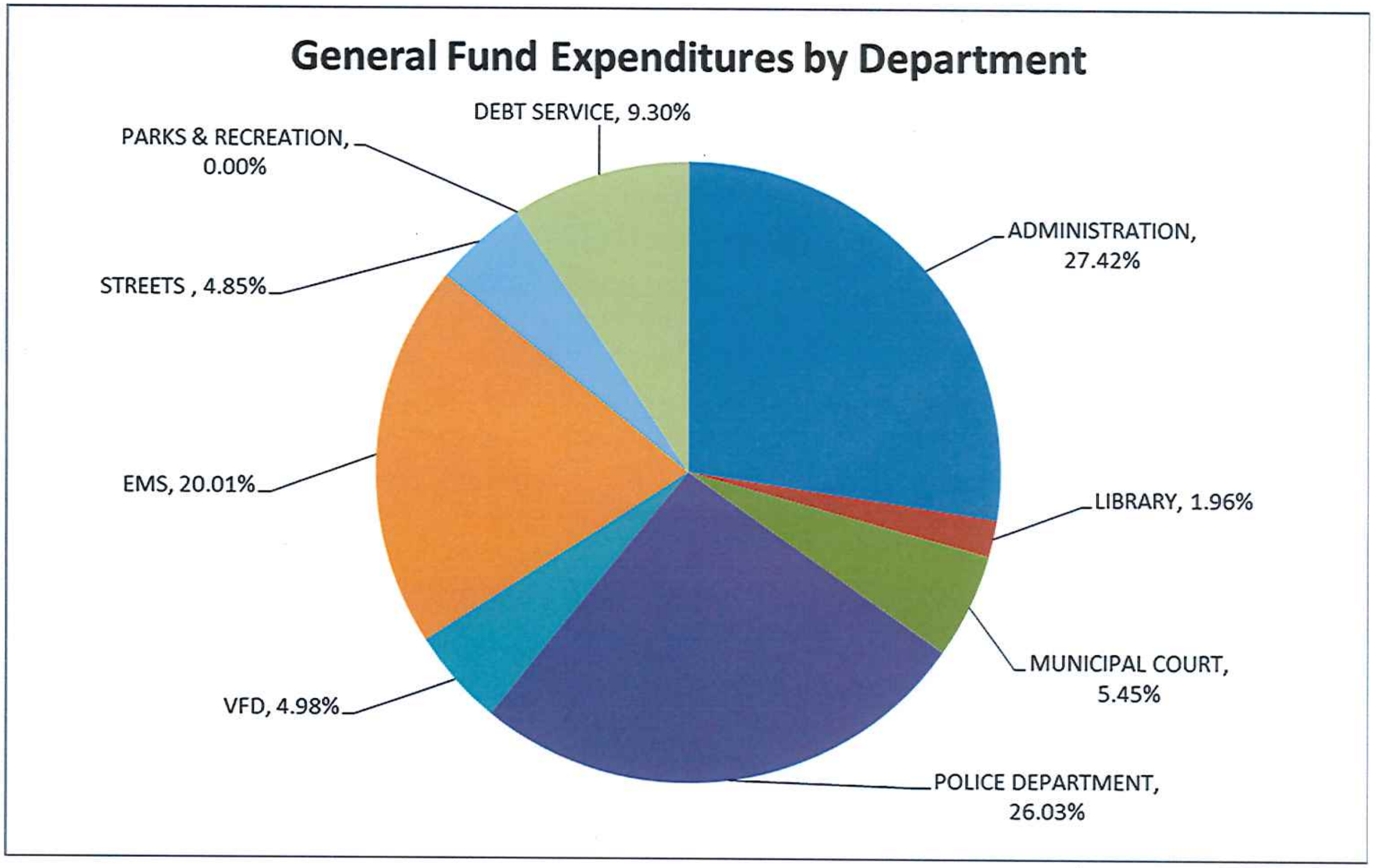
Revenues

Line Item	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed
PROPERTY TAXES	$ 376,322.29	$ 441,608.67	$ 488,899.36
DELINQUENT PROPERTY TAXES	$ 13,415.62		$ -
DEBT SERVICE	$ 100,769.85	$ 106,187.50	$ 104,462.50
SALES TAX	$ 131,268.62	$ 128,275.08	$ 120,000.00
STREET MAINT. SALES TAX	$ 32,817.18	$ 32,068.79	$ 30,000.00
COURT FINES	$ 38,773.57	$ 34,578.21	$ 32,000.00
COURT DELIQUENT FUNDS	$ 4,375.13	$ 3,045.54	$ 500.00
MUNCIPIAL TECH FUNDS	$ 858.00	$ 869.76	$ 700.00
DOG POUND REVENUE	$ 465.00	$ 385.00	$ 200.00
CHARGES FOR SERVICES	$ -	$ -	$ -
FRANCHISE FEES	$ 77,384.29	$ 82,704.56	$ 77,000.00
COUNTY FIRE REVENUE	$ 61,722.75	$ 56,103.75	$ 56,103.75
E.M.S. REVENUE	$ 113,713.24	$ 109,201.37	$ 92,000.00
U.M.C. SUBSIDY	$ 41,320.00	$ 41,446.67	$ 35,000.00
POLICE WARRANT FUNDS	$ -	$ -	$ -
LIBRARY REVENUE	$ 3,854.11	$ 3,726.90	$ 3,200.00
LICENSES AND PERMITS	$ 17,638.75	$ 6,465.20	$ 5,000.00
INTEREST INCOME	$ 1,102.62	$ 767.40	$ 500.00
GRANT PROCEEDS	$ 75,415.76	$ -	$ -
DUE TO RESERVES	$ -	$ -	$ -
SALE OF PROPERTY	$ -	$ -	$ -
DUE FROM OTHER FUNDS	$ 50,000.00	$ 105,000.00	$ 74,000.00
MISCELLANEOUS	$ 27,800.25	$ 8,859.69	$ 5,000.00
Total Revenue	**$ 1,169,017.03**	**$ 1,161,294.09**	**$ 1,124,565.61**


General Fund Revenue
2015-2016
LIBRARY REVENUE
0.28%
LICENSES AND PERMITS
0.44%
INTEREST INCOME
0.04%
DUE FROM OTHER FUNDS
6.58%
POLICE WARRANT FUNDS
0.00%
U.M.C. SUBSIDY
3.11%
MISCELLANEOUS
0.44%
E.M.S. REVENUE
8.18%
COUNTY FIRE REVENUE
4.99%
FRANCHISE FEES
6.85%
PROPERTY TAXES
43.47%
DOG POUND REVENUE
0.02%
MUNCIPIAL TECH FUNDS
0.06%
COURT DELIQUENT
COLLECTIONS
0.04%
COURT FINES
2.85%
STREET MAINT. SALES TAX
2.67%
SALES TAX
10.67%
DEBT SERVICE
9.29%

Expenditures

BY DEPARTMENT	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 PROPOSED	PERCENT OF BUDGET
ADMINISTRATION	$343,379.17	$348,574.66	$308,094.09	27.42%
LIBRARY	$34,380.00	$23,419.49	$21,967.33	1.96%
MUNICIPAL COURT	$51,698.39	$56,777.77	$61,269.52	5.45%
POLICE DEPARTMENT	$323,832.35	$276,393.77	$292,448.73	26.03%
VFD	$51,244.52	$51,565.60	$56,012.00	4.98%
EMS	$181,986.55	$176,342.83	$224,862.10	20.01%
STREETS	$80,415.37	$83,958.80	$54,500.00	4.85%
PARKS & RECREATION	$6,949.99	$12,221.60	$0.00	0.00%
DEBT SERVICE	$102,700.00	$106,187.50	$104,462.50	9.30%
TOTAL	**$1,176,586.34**	**$1,135,442.02**	**$1,123,616.27**	**100.00%**


General Fund Expenditures by Department
DEBT SERVICE, 9.30%
PARKS & RECREATION, 0.00%
STREETS , 4.85%
EMS, 20.01%
VFD, 4.98%
POLICE DEPARTMENT, 26.03%
MUNICIPAL COURT, 5.45%
LIBRARY, 1.96%
ADMINISTRATION, 27.42%

ADMINISTRATION

Mission

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

Objectives for 2015-2016

- Streamlining records for easier access
- Work to reduce the cost of operating expenses
- Substandard and Building Commission: Recognize three buildings to demolish

ADMINISTRATION LINE-ITEM	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 PROPOSED
SALARIES	$ 142,088.91	$ 155,500.12	$ 142,604.17
HEALTH INSURANCE	$ 15,091.34	$ 15,666.60	$ 24,000.00
PAYROLL TAX	$ 11,591.01	$ 12,211.79	$ 11,764.84
RETIREMENT	$ 3,962.03	$ 4,644.13	$ 5,932.33
EQUIPMENT & SUPPLIES	$ 5,763.20	$ 2,335.27	$ 3,970.00
OPERATING AND MAINTENANCE	$ 11,516.26	$ 18,974.59	$ 10,860.00
VEHICLE FUEL & MAINT.	$ 6,000.00	$ 6,000.00	$ 6,000.00
UTILITIES	$ 19,240.81	$ 18,230.91	$ 16,247.00
PROFESSIONAL SVCS.	$ 21,129.68	$ 19,872.67	$ 20,200.00
OTHER CONTRACTUAL SVCS.	$ 86,756.69	$ 84,269.25	$ 56,170.75
TRAINING, TRAVEL & MEALS	$ 11,693.94	$ 7,631.08	$ 8,920.00
MISCELLANEOUS	$ 2,926.30	$ 2,943.94	$ 1,425.00
CAPITAL OUTLAY	$ -	$ 294.32	$ -
OTHER USE OF FUNDS	$ 5,619.00	$ -	$ -
TOTAL	$ 343,379.17	$ 348,574.67	$ 308,094.09

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.

Objectives for 2014-2015

- Add additional programs during the Summer Reading Program to continue the growth and current success of the program.
- Continue to build our book selection; audio and print.
- Implement the Inter-Library Loan Program

LIBRARY LINE-ITEM	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 PROPOSED
SALARIES	$ 14,379.66	$ 14,832.00	$ 14,750.42
PAYROLL TAX	$ 1,095.64	$ 1,134.40	$ 1,216.91
EQUIPMENT & SUPPLIES	$ 401.44	$ 885.91	$ 800.00
OPERATING AND MAINT. EXPENSES	$ 2,418.90	$ 1,237.12	$ 400.00
UTILITIES	$ 3,916.21	$ 4,068.72	$ 3,520.00
PROFESSIONAL SVCS.	$ 1,274.15	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ -	$ 1,104.83	$ 1,080.00
TRAINING, TRAVEL & MEALS	$ -	$ 114.67	$ 200.00
MISCELLANEOUS	$ -	$ 41.85	$ -
CAPITAL OUTLAY	$ 10,894.00	$ -	$ -
TOTAL	$ 34,380.00	$ 23,419.50	$ 21,967.33

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.

Objectives for 2015-2016

- Continued education for our Municipal Court Clerks and Judge.
- Streamline process through use of Court Clerks and computer programs.

MUNICIPAL COURT LINE-ITEM	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 PROPOSED
SALARIES	$ 26,673.73	$ 27,418.32	$ 27,403.89
PAYROLL TAX	$ 2,026.52	$ 2,046.71	$ 2,260.82
EQUIPMENT & SUPPLIES	$ 80.76	$ 1,404.07	$ 150.00
OPERATING AND MAINTENANCE	$ 18,929.77	$ 19,283.12	$ 25,500.00
PROFESSIONAL SVCS.	$ 1,087.92	$ 2,784.51	$ 3,000.00
OTHER CONTRACTUAL SVCS.	$ 1,582.59	$ 2,215.61	$ 1,744.81
TRAINING, TRAVEL & MEALS	$ 1,317.10	$ 1,625.44	$ 1,210.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL	**$ 51,698.39**	**$ 56,777.78**	**$ 61,269.52**

POLICE DEPARTMENT

Mission

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

Objectives for 2015-2016

- Continue to apply for Law Enforcement grants to help alleviate the budget pressures under Capital Outlay expenditures
- Continued training of all Officers
- Increase Code Enforcement

POLICE DEPARTMENT LINE-ITEM	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 PROPOSED
SALARIES	$ 171,035.46	$ 173,151.09	$ 182,010.25
OVERTIME	$ 2,971.45	$ 2,242.99	$ 3,500.00
HEALTH INSURANCE	$ 26,871.23	$ 27,108.36	$ 27,000.00
PAYROLL TAX	$ 13,816.93	$ 12,649.51	$ 15,015.85
RETIREMENT	$ 5,326.28	$ 6,062.83	$ 7,571.63
EQUIPMENT & SUPPLIES	$ 7,984.82	$ 7,209.07	$ 7,050.00
OPERATING AND MAINTENANCE	$ 7,543.92	$ 7,496.59	$ 8,000.00
VEHICLE FUEL & MAINT.	$ 17,339.03	$ 16,069.97	$ 19,000.00
UTILITIES	$ 4,237.33	$ 3,915.12	$ 4,392.00
ANIMAL HOLDING FACILITY	$ 260.00	$ 327.27	$ 1,050.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 12,801.81	$ 16,643.49	$ 15,135.00
TRAINING, TRAVEL & MEALS	$ 3,992.69	$ 3,078.31	$ 2,724.00
MISCELLANEOUS	$ -	$ 439.19	$ -
CAPITAL OUTLAY	$ 49,651.40	$ -	$ -
TOTAL	$ 323,832.35	$ 276,393.79	$ 292,448.73

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.

Objectives for 2015-2016

- Provide for training opportunities outside of our monthly meetings and continue to push for as many volunteers as possible to utilize the in house training library.
- Emphasis maintenance program on our current fleet of vehicles in order to ensure timely response readiness and good physical stewardship of our funds.
- Continue to stress firefighter and scene safety is one of our major goals for 2014

VOLUNTEER FIRE DEPT LINE-ITEM	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 PROPOSED
VOLUNTEER SERVICES	$ 24,140.00	$ 22,380.00	$ 25,520.00
DISABILITY INSURANCE	$ -	$ 1,991.00	$ 1,988.00
EQUIPMENT & SUPPLIES	$ 2,737.93	$ 2,586.04	$ 4,250.00
OPERATING AND MAINTENANCE	$ 2,758.35	$ 425.12	$ 2,500.00
VEHICLE FUEL & MAINT.	$ 7,161.02	$ 11,544.56	$ 6,500.00
UTILITIES	$ 5,153.57	$ 4,685.11	$ 5,264.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 5,162.00	$ 6,796.40	$ 4,240.00
TRAINING, TRAVEL & MEALS	$ 4,060.37	$ 408.57	$ 2,950.00
MISCELLANEOUS	$ 71.28	$ 748.80	$ 2,800.00
CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL	$ 51,244.52	$ 51,565.60	$ 56,012.00

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.

Objectives for 2015-2016

- Continue to work with private companies to collect bad debt
- Provide quality emergency medical services to Idalou and Lubbock County through the addition of paid, part-time, EMT-Basics
- Continue to build working relationships between Idalou EMS and the other departments within the City of Idalou, Lubbock County, and surrounding counties to ensure quality coordination and communications at emergency scenes

EMS LINE-ITEM	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 PROPOSED
SALARIES	$ 90,327.65	$ 107,551.72	$ 154,417.64
VOLUNTEER SERVICES	$ 14,975.00	$ 13,793.33	$ 10,500.00
HEALTH INSURANCE	$ 5,385.12	$ 7,715.07	$ 6,000.00
DISABILITY INSURANCE	$ -	$ 2,949.33	$ 2,260.00
PAYROLL TAX	$ 6,970.03	$ 7,569.47	$ 12,379.46
RETIREMENT	$ 1,302.65	$ 1,595.51	$ 2,940.00
EQUIPMENT & SUPPLIES	$ 4,794.80	$ 4,140.21	$ 1,500.00
OPERATING AND MAINTENANCE	$ 1,441.09	$ 1,907.59	$ 1,710.00
VEHICLE FUEL & MAINT.	$ 7,081.33	$ 4,278.17	$ 9,410.00
UTILITIES	$ 4,017.14	$ 3,955.15	$ 4,580.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 10,877.60	$ 19,474.72	$ 16,165.00
TRAINING, TRAVEL & MEALS	$ 1,054.45	$ 1,361.75	$ 3,000.00
MISCELLANEOUS	$ -	$ 50.81	$ -
CAPITAL OUTLAY	$ 33,759.69	$ -	$ -
TOTAL	$ 181,986.55	$ 176,342.83	$ 224,862.10

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.

Objectives for 2015-2016

- Seek grant opportunities to assist in the repair of streets in North Idalou
- Increase the use of the Wildcat Park through diligent maintenance of the park grounds
- Infrastructure repair at 4th and Elm along with W. 5th Street

PARKS AND RECREATION

PARKS LINE-ITEM	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 PROPOSED
EQUIPMENT & SUPPLIES	$ -	$ 6,463.33	$ -
OPERATING AND MAINTENANCE	$ 3,309.63	$ 4,830.84	$ -
PROFESSIONAL SVCS.	$ 406.25	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 3,234.11	$ -	$ -
MISCELLANEOUS	$ -	$ 927.43	$ -
CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL	$ 6,949.99	$ 12,221.60	$ -

STREETS

STREETS LINE-ITEM	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 PROPOSED
EQUIPMENT & SUPPLIES	$ 2,578.00	$ -	
OPERATING AND MAINTENANCE	$ 1,880.38	$ 2,721.25	$ 2,500.00
UTILITIES	$ 14,851.09	$ 17,000.00	$ 17,000.00
PROFESSIONAL SVCS.	$ 12,060.00	$ -	$ 5,000.00
OTHER CONTRACTUAL SVCS.	$ 4,837.16	$ 15,702.51	$ -
MISCELLANEOUS	$ -	$ 12,133.33	$ -
CAPITAL OUTLAY	$ 44,208.74	$ 50,000.00	$ 30,000.00
TOTAL	$ 80,415.37	$ 97,557.09	$ 54,500.00

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.

2015-2016 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 $.107070; 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:

2010 CERTIFICATES OF OBLIGATION	
PRINCIPAL PAYMENTS	$ 60,000.00
INTEREST EXPENSES	$ 44,462.50
TOTAL	**$ 104,462.50**

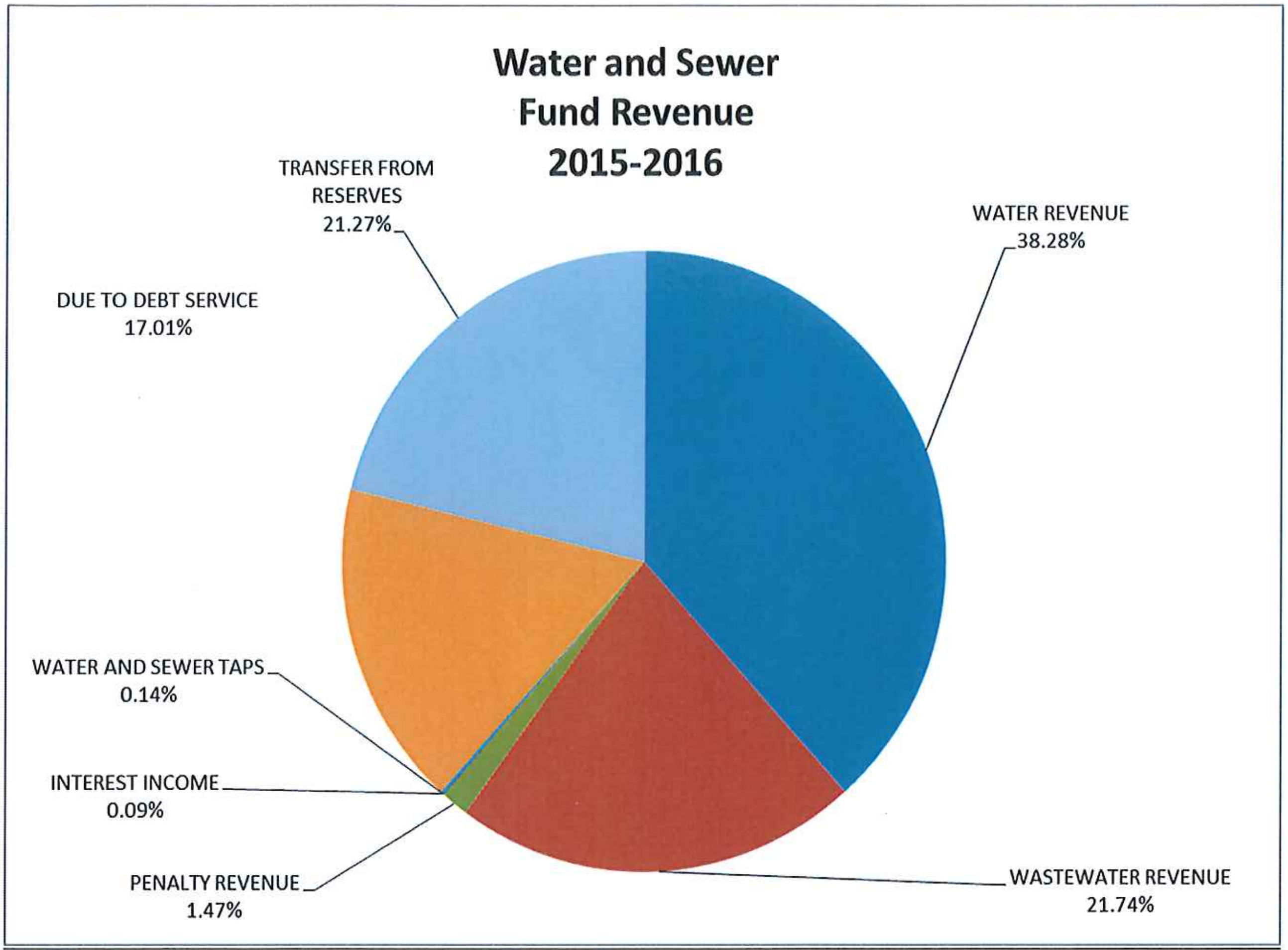
WATER AND WASTEWATER FUND

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	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 PROPOSED
WATER REVENUE	$ 562,081.11	$ 398,000.00	$ 405,000.00
GRANT PROCEEDS	$ -	$ -	$ -
WATER DELIQUENT COLLECTION	$ -	$ 1,492.42	$ -
WASTEWATER REVENUE	$ 243,318.38	$ 234,581.19	$ 230,000.00
PENALTY REVENUE	$ 24,563.20	$ 25,691.64	$ 15,500.00
INTEREST INCOME	$ 1,330.24	$ 1,246.91	$ 1,000.00
WATER AND SEWER TAPS	$ 1,630.00	$ 1,466.67	$ 1,500.00
DUE TO DEBT SERVICE		$ 180,000.00	$ 180,000.00
DUE TO INFRASTRUCTURE FUND		$ -	$ -
OTHER INCOME	$ 5,502.83	$ 1,148.91	$ -
WATER SALES	$ -	$ -	$ -
TRANSFER FROM RESERVES	$ -	$ -	$ 225,000.00
TOTAL	$ 838,425.76	$ 843,627.74	$ 1,058,000.00


Water and Sewer
Fund Revenue
2015-2016
TRANSFER FROM
RESERVES
21.27%
WATER REVENUE
38.28%
DUE TO DEBT SERVICE
17.01%
WATER AND SEWER TAPS
0.14%
INTEREST INCOME
0.09%
PENALTY REVENUE
1.47%
WASTEWATER REVENUE
21.74%

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.

Objectives for 2015-2016

- Continue the meter replacement program with radio read equipment
- Work with engineers to implement a Master water loop system and work to connect to the City of Lubbock water supply for emergencies
- Increase education for the water and wastewater operators to continue providing valuable services to the citizens.

WATER AND WASTEWATER SERVICES

PUBLIC WORKS LINE-ITEM	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 PROPOSED
SALARIES	$ 171,883.25	$ 190,645.80	$ 180,468.62
OVERTIME	$ 6,103.48	$ 3,671.45	$ 6,000.00
UNEMPLOYMENT	$ -	$ -	$ -
HEALTH INSURANCE	$ 20,180.47	$ 22,229.57	$ 27,000.00
PAYROLL TAX	$ 13,491.62	$ 14,885.33	$ 15,383.66
RETIREMENT	$ 4,764.90	$ 6,083.35	$ 7,468.72
MATERIALS AND SUPPLIES	$ 29,619.16	$ 33,891.72	$ 53,600.00
OPERATING AND MAINTENANCE	$ 65,047.66	$ 53,190.72	$ 51,005.00
VEHICLE FUEL & MAINT.	$ 21,617.31	$ 18,783.77	$ 20,600.00
UTILITIES	$ 46,602.00	$ 37,533.00	$ 40,050.00
PROFESSIONAL SVCS.	$ 22,449.33	$ 34,951.57	$ 51,100.00
CREDIT CARD FEES	$ 6,116.52	$ 6,865.49	$ 6,000.00
OTHER CONTRACTUAL SVCS.	$ 51,928.70	$ 56,132.87	$ 56,780.84
INTEREST EXPENSES	$ 32,789.55	$ -	$ -
TRAINING, TRAVEL & MEALS	$ 5,075.01	$ 2,011.07	$ 6,000.00
MISCELLANEOUS	$ 233.23	$ 203.91	$ -
CAPITAL OUTLAY	$ -	$ 50,316.00	$ 228,000.00
CONTRIBUTION TO OTHER FUNDS	$ 114,887.25	$ 62,000.00	$ 43,000.00
DEBT SERVICE CONTRIBUTIONS	$ -	$ 180,000.00	$ 180,000.00
BOND PAYMENTS	$ -	$ -	$ 78,218.76
ALLOCATION TO RESERVES	$ -	$ -	$ -
CONTRIBUTION TO DEBT SERVICE	$ -	$ -	$ -
TOTAL	$ 612,789.44	$ 773,395.62	$ 1,050,675.60

2015-2016 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:

1980 REVENUE BONDS	
BOND PRINCIPAL PAYMENTS	$ 19,000.00
BOND INTEREST EXPENSES	$ 4,950.00
TOTAL	**$ 23,950.00**
2010 CERTIFICATES OF OBLIGATION	
PRINCIPAL PAYMENTS	$ 30,000.00
INTEREST EXPENSES	$ 26,368.76
TOTAL	**$ 56,368.76**

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	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 PROPOSED
SPRAYING REVENUE	$ 10,320.99	$ 3,031.99	$ -
INTEREST INCOME	$ -	$ -	$ -
SANITATION REVENUE	$ 238,823.44	$ 249,625.03	$ 245,000.00
INTEREST EARNED	$ -	$ -	$ -
GRANT PROCEEDS	$ -	$ -	$ -
SALE OF PROPERTY	$ -	$ -	$ -
DUE TO OTHER FUNDS	$ 1,739.25	$ -	$ -
TRANSFER FROM RESERVES	$ -	$ 43,000.00	$ -
	$ 250,883.68	$ 295,657.02	$ 245,000.00

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.

Objectives for 2015-2016

- Continue graveling alley's that are in need of major repairs
- Identify and replace dilapidated trash containers

SANITATION SERVICES

SANITATION LINE-ITEM	2013-2014 ACTUAL	2014-2015 AMENDED	2015-2016 PROPOSED
SALARIES	$ 17,322.76	$ 18,416.55	$ 18,053.63
OVERTIME	$ 417.76	$ 3,305.47	$ 3,500.00
PAYROLL TAX	$ 1,113.63	$ 1,280.23	$ 1,489.42
MATERIALS AND SUPPLIES	$ 183.00	$ 3,895.67	$ 5,000.00
OPERATING AND MAINTENANCE	$ 4,663.99	$ 1,651.68	$ 5,000.00
VEHICLE FUEL & MAINT.	$ -	$ -	$ -
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 174,687.15	$ 176,952.53	$ 180,000.00
TRAINING, TRAVEL & MEALS	$ -		$ -
MISCELLANEOUS	$ -		$ -
CAPITAL OUTLAY	$ -	$ 42,593.00	$ -
CONTRIBUTION TO GENERAL	$ -	$ 43,000.00	$ 31,000.00
	$ 198,388.29	$ 291,095.13	$ 244,043.05

2010 Certificates of Obligation
Debt Service Schedule

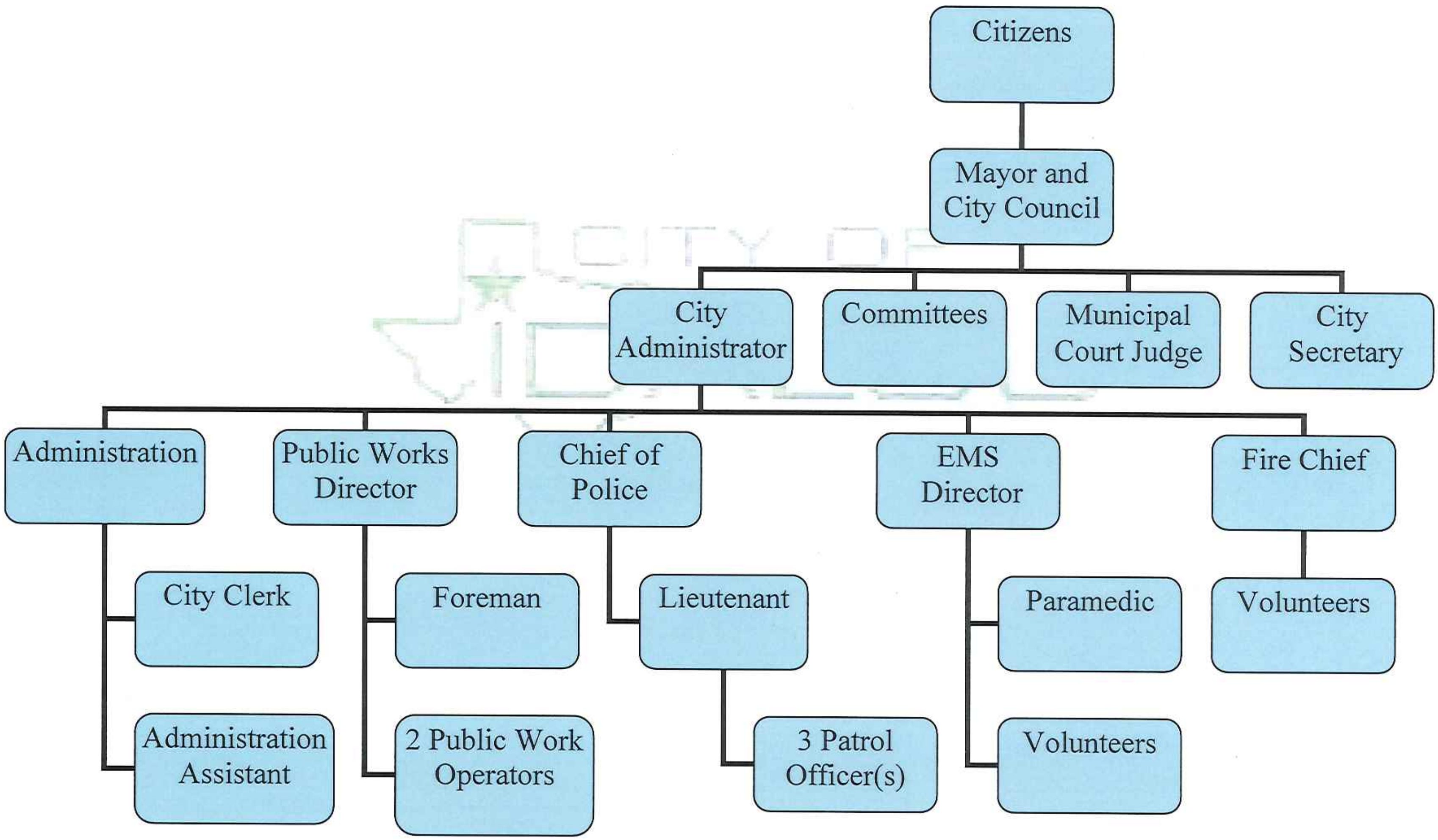
Date	Principal	Interest	Fiscal Total
02/15/16	$ 95,000.00	$35,528.13	
08/15/16		$34,103.13	$164,631.26
02/15/17	$ 95,000.00	$34,103.13	
08/15/17		$32,559.38	$161,662.51
02/15/18	$105,000.00	$32,559.38	
08/15/18		$30,853.13	$168,412.51
02/15/19	$105,000.00	$30,853.13	
08/15/19		$29,015.63	$164,868.76
02/15/20	$110,000.00	$29,015.63	
08/15/20		$27,090.63	$166,106.26
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

1980 Revenue Bonds
Debt Service Schedule

Fiscal Year	Principal	Interest	Total
2016	\$19,000.00	\$4,050.00	\$23,050.00
2017	\$20,000.00	\$3,100.00	\$23,100.00
2018	\$20,000.00	\$2,100.00	\$22,100.00
2019	\$22,000.00	\$1,100.00	\$23,100.00

APPENDIX A:

CITY ORGANIZATIONAL CHART



APPENDIX B:

STRATEGIC PLAN
2011 - 2015

It is important for communities to set out a list of priorities or target areas for action. The city council conducted an assessment of the challenges the city is likely to face in the next five years. Through this assessment, a plan was developed that will be used as a guide in the decision making process as well as planning and preparing for future needs of the city.

VISION

Idalou is a great place to call home because of its

- Small Town Feel
- Family Friendly Community
- Top Quality Schools
- Excellent City Services
- Proximity to Lubbock!

MISSION

The City of Idalou employees will work together to promote responsible and responsive policies that secure a high quality of life for our citizens and families. We value:

- TEAMWORK: Employees will work together for the betterment of the community
- ACCOUNTABILITY: Employees will provide quality services by holding others and ourselves to the highest standards
- RESPECT: Employees will treat everyone with courtesy, dignity, and kindness, appreciating everyone they come in contact with
- PROFESSIONALISM: Employees will foster a culture of excellence
- CITIZENSHIP: Employees will work towards the betterment of the community of their through economic participation, public community service, volunteer work, and other such efforts to improve life for all of our citizens

Below are the major targets areas and objectives that have been identified by the City Council and will be implemented by City staff over the next 5 years:

WATER

Water Planning – Identify future groundwater sources and well fields for the City to purchase and exploit possible partnerships such as purchasing water from the City of Lubbock, CRMWA, etc.

Water Conservation – Develop a conservation program that will educate the community on water usage and how to conserve water in their home or business

CUSTOMER SERVICE

Employees –Invest in its employees to ensure the City recruits and retains high quality employees; this will consist of providing competitive salaries, benefit packages, and proper training

Technology – Look for ways to utilize technology to assist employees and improve communication and City services to the citizens

INFRASTRUCTURE

Streets – Assess the City's streets system to determine its condition and develop an action plan for making the necessary improvements

Water and Sewer System – Conduct a study on the City's Water and Sewer distribution system to identify areas where upgrades and replacements need to be made

City Facilities – Prioritize upgrades, repairs and replacements to City facilities

Capital Improvements Plan – Annually maintain and update the Capital Improvements Plan for the Council to review. Develop a Capital Improvements plan to fund the City's infrastructure needs from staff's studies and assessments; this will allow the City to make better investment decisions and streamline its capital projects with identified funding sources

PROACTIVE GOVERNANCE

Economic Development – Work with Economic Development Corporation to identify incentives and packages to recruit and retain businesses with the newly adopted EDC Sales Tax

Managed Growth – Manage the City's future growth through annexation, working with developers through incentives, and developing a master plan that will guide the future growth for the City

Code Enforcement –Proactively enforce City codes to maintain a healthy and safe environment for the citizens

Building Partnerships – Develop strong working relationships with other tax entities and private businesses for the betterment of the community

Public Safety – Evaluate and identify the current and future needs of public safety by working with the Police Department, Volunteer Fire Department, and Emergency Medical Services to develop an action plan

APPENDIX C:

ORDINANCE NO. 15-08-02

AN ORDINANCE OF THE CITY OF IDALOU, TEXAS ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015, AND ENDING SEPTEMBER 30, 2016, APPROPRIATING THE VARIOUS AMOUNTS REQUIRED FOR SUCH BUDGET; PROVIDING FOR RECORDING OF THE ORDINANCE; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Administrator of the City of Idalou has submitted to the City Council a proposed budget of the revenues and expenditures of conducting the affairs of the City and providing a complete financial plan for 2015-2016.

WHEREAS, the City Council has received the City Administrator's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary of the City of Idalou; and

WHEREAS, the City Council has conducted the necessary public hearings as required by law;

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

SECTION 1. That the proposed budget of the revenues of the City of Idalou and the expenditures of conducting the affairs of the City, providing a complete financial plan for the ensuing fiscal year beginning October 1, 2015 and ending September 30, 2016, as submitted to the City Council by the City Administrator, is adopted and approved as the budget of all current revenues and expenditures of the City for the fiscal year beginning October 1, 2015, and ending September 30, 2016.

SECTION 2. That the sum of $2,418,334.92 is hereby appropriated for the payment of the expenditures established in the approved budget, attached hereto as Exhibit "A" and made part hereof for all purposes.

SECTION 3. That all notices and public hearings required by law have been duly completed. That the City Secretary is directed to provide a certified copy of the budget to the County Clerk of Lubbock County for recording after final passage hereof.

SECTION 5. That all ordinances of the City of Idalou in conflict with the provisions of this Ordinance be, and the same are hereby, repealed and all other provisions of the ordinances of the City of Idalou not in conflict with the provisions of the Ordinance shall remain in full force and effect.

SECTION 6. Severability. That if any provision or any section of this ordinance shall be deemed to be void or unconstitutional, such holding shall in no way affect the validity or the remaining provisions or sections of this ordinance, which shall remain in full force and effect.

SECTION 7. This Ordinance shall take effect immediately from and after its passage as the law in such cases provides.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF IDALOU THIS 31st DAY OF AUGUST 2015.

David W. Riley, Mayor

ATTESTED:

Renee Wilbanks

Renee Wilbanks, City Secretary

APPENDIX D:

ORDINANCE # 15-08-03

AN ORDINANCE ESTABLISHING THE PROPERTY TAX RATE FOR THE CITY OF IDALOU, TEXAS, FOR FISCAL YEAR 2015 PROVIDING FOR REPEALING CLAUSE, PROVIDING FOR PUBLICATION AND OTHER MATTERS:

THEREFORE BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF IDALOU, TEXAS:

WHEREAS, the City Council, of the City of Idalou, Texas, has determined the acquired revenues for the City of Idalou, Texas, for the current expenses, and for the purpose of other public matters, such as but not limited to construction, purchase of retail property, water works, wastewater, streets, sanitation, police, and any other permanent improvements within the limits of the City of Idalou, Texas; and

WHEREAS, the City Council, of the City of Idalou, Texas, has determined that the effective rate on the property located within the limits of the City of Idalou, Texas for the fiscal year 2015 - 2016 will be and the same is hereby set a total rate of $ 0.608170 and hereby set the operation rate $ 0.501100 and the debt rate ~ $ 0.107070 per $100.00 dollar valuation and a collection rate of 100 % of such valuation which has been determined by the Lubbock Central Appraisal District, Lubbock, Texas; and

WHEREAS, the City Council, of the City of Idalou, Texas, has determined that this Tax Rate will raise more taxes for Maintenance and Operations than last year's tax rate.

WHEREAS, the City Council, of the City of Idalou, Texas, has determined that the Tax Rate will effectively be raised by 5% and will raise taxes for Maintenance and Operations on a $100,000 home by approximately $32.41.

WHEREAS, the City Council, of the City of Idalou, Texas, has determined that effective August 1989, the City of Idalou, Texas, NO longer gives or allows any discounts for early pay of property taxes; and

WHEREAS, the property tax rate will be published in a newspaper to have distribution and circulation in the City of Idalou, Texas, and such publication to be no less than One time; and

WHEREAS, any and all ordinances in conflict, or any clause, phrase, sentence, or word of this ordinance in conflict are hereby repealed to the extent of such conflict.

PASSED AND APPROVED BY VOTE OF THE COUNCIL OF THE CITY OF IDALOU, TEXAS THIS 31ST DAY OF AUGUST 2015.

FOR: 3

AGAINST: 1

OTHER: 1 Absent · Tim Spann

David W. Riley, Mayor

ATTESTED:

Renee Wilbanks

Renee Wilbanks, City Secretary