2019-2020
ADOPTED BUDGET

This budget will raise more total property taxes than last year's budget by $56,616.12 and of that amount $12,387 is tax revenue to be raised from new property added to the tax roll this year.

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BUDGET MESSAGE

July 11, 2019

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 2019-2020 **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.

Fiscal year 2018-2019 the city received multiple grants. The Idalou Park system was awarded a Texas Parks and Wildlife grant; it saw the expansion of the Idalou park system with a new concrete skate park. The grant also improved the lighting conditions at the Idalou Baseball field. The Idalou Volunteer Fire Department received a $200,000 grant to purchase Brush 3 for the fire department. The city also received a grant from the Texas Department of Agriculture to redo Main Street from 1st to 4th Street. Lastly the Police department purchased a server and new tough books for the use inside the police vehicles. The Police department was also awarded a grant that will be expended in the 2019-2020 year to purchase a vehicle that will replace the final Crown Vic in service with Idalou.

Council approved Phase II of Wildcat Estates. If the development moves forward the City of Idalou will see approximately 13 new lots available for new builds. Council also oversaw the improvement of the City's financial strength when we reached the goal of having $2 million in reserves.

The FY 2019-2020 **Adopted Budget** is requesting a tax increase from the 2019 Effective Tax Rate of $.578838 to the requested 2019 Tax Rate of $.60817. The Adopted 2018 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.

2019 Taxable Value of New Improvements is $2,239,530 an increase from FY 2018 when $1,777,559 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 2019-2020 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:

GENERAL FUND	2017-2018 AMENDED	2018-2019 ADOPTED	2019-2020 PROPOSED
REVENUES	$ 1,317,079.88	$ 1,442,689.00	$ 1,689,076.48
EXPENDITURES	$ 1,311,325.03	$ 1,442,620.21	$ 1,686,332.32
OVER/(UNDER)	$ 5,754.85	$ 68.79	$ 2,744.16

DEBT SERVICE FUND	2017-2018 AMENDED	2018-2019 ADOPTED	2019-2020 PROPOSED
PRINCIPAL PAYMENTS	$ 65,000.00	$ 65,000.00	$ 70,000.00
INTEREST EXPENSE PAYMENTS	$ 40,556.25	$ 38,362.50	$ 36,000.00
TOTAL	$ 105,556.25	$ 103,362.50	$ 106,000.00

WATER AND SEWER FUND	2017-2018 AMENDED	2018-2019 ADOPTED	2019-2020 PROPOSED
REVENUES	$ 916,000.00	$ 967,775.00	$ 1,027,000.00
EXPENDITURES	$ 908,115.28	$ 963,809.44	$ 1,019,153.13
OVER/(UNDER)	$ 7,884.72	$ 3,965.56	$ 7,846.87

DEBT SERVICE FUND	2017-2018 AMENDED	2018-2019 ADOPTED	2019-2020 PROPOSED
PRINCIPAL PAYMENTS	$ 40,000.00	$ 40,000.00	$ 40,000.00
INTEREST EXPENSE PAYMENTS	$ 22,856.26	$ 21,506.26	$ 20,106.26
TOTAL	$ 62,856.26	$ 61,506.26	$ 60,106.26

SANITATION FUND	2017-2018 AMENDED	2018-2019 ADOPTED	2019-2020 PROPOSED
REVENUES	$ 250,000.00	$ 250,000.00	$ 252,000.00
EXPENDITURES	$ 248,371.25	$ 249,446.00	$ 251,853.50
OVER/(UNDER)	$ 1,628.75	$ 554.00	$ 146.50

PROPERTY TAX RATE

Property Tax Rate

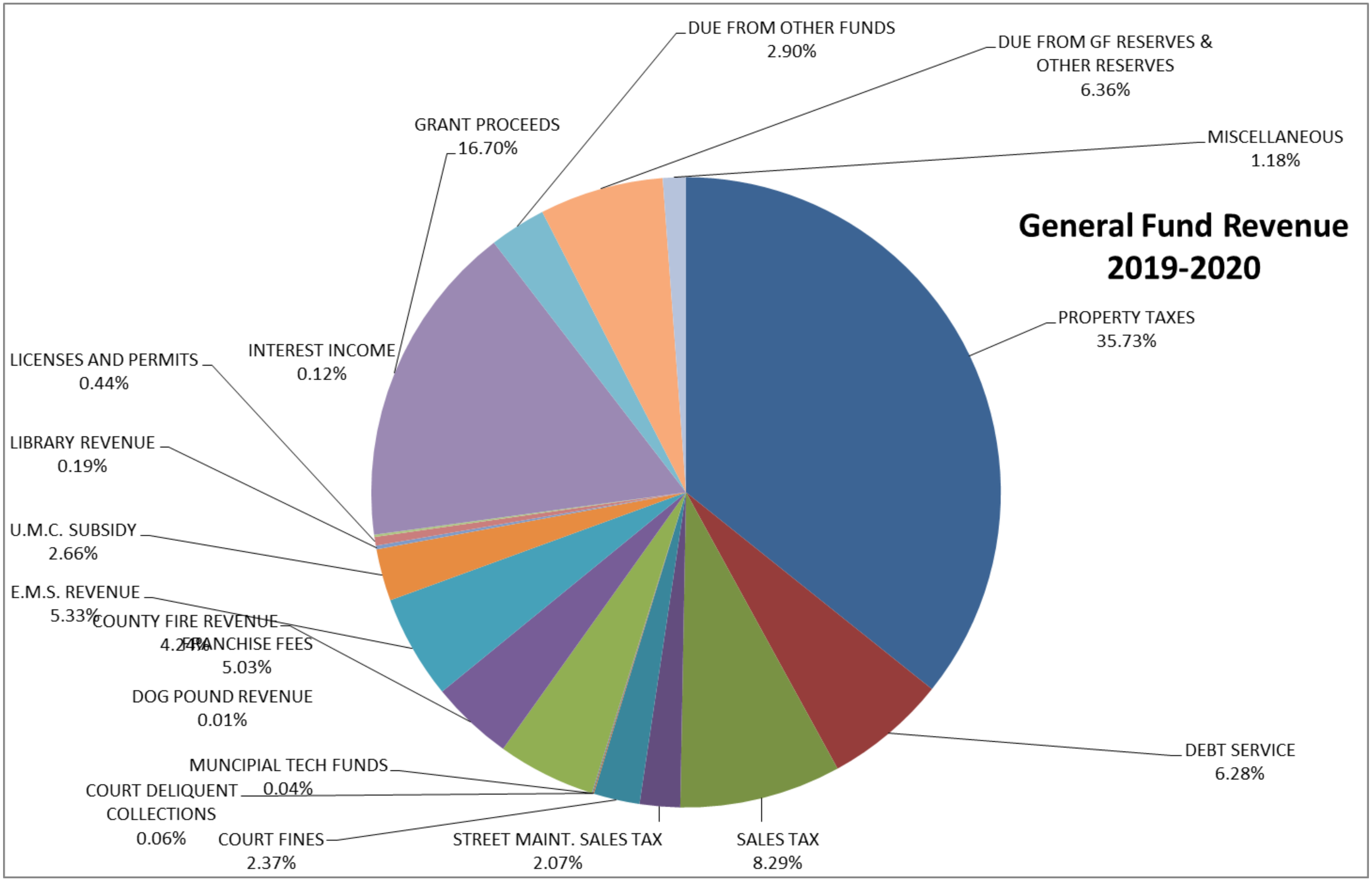
The Property Tax Rate is comprised of Maintenance and Operations (M&O) Tax Rate and a Debt Service Tax Rate. The M&O Rate includes line-items such as salaries, utilities and day-to-day operations in the General Fund. The proposed M&O Rate is $0.517308 The Debt Service Rate covers the interest and principal on bonds and other debt secured by property tax revenues, also called "interest and sinking" or I&S. The proposed Debt Service Rate is $0.090862 which will cover the principal and interest on the General Fund portion of the 2010 Certificates of Obligation.

2019 Effective M&O Tax Rate	$0.487976	2019 Rollback M&O Tax Rate	$0.527395	2019 M&O Tax Rate	$0.517308
2019 Debt Service Rate	$0.090862	2019 Debt Service Rate	$0.090862	2019 Debt Service Rate	$0.090862
2019 Property Tax Rate	**$0.578838**	2019 Property Tax Rate	**$0.618257**	2019 Property Tax Rate	**$0.608170**
EFFECTIVE Tax Rate Calculation		**ROLLBACK Tax Rate Calculation**		**CURRENT Tax Rate Calculation**	
2019 Total Taxable Value	116,659,622	2019 Total Taxable Value	116,659,622	2019 Total Taxable Value	116,659,622
2019 M&O Tax Rate (Per $	$0.487976	2019 M&O Tax Rate (Per $	$0.527395	2019 M&O Tax Rate (Per $	$0.517308
2019 Estimated M&O Tax	$ 569,271	2019 Estimated M&O Tax	$ 615,257	2019 Estimated M&O Tax	$ 603,490
2019 Total Taxable Value	116,659,622	2019 Total Taxable Value	116,659,622	2019 Total Taxable Value	116,659,622
2019 Debt Service Rate	$0.090862	2019 Debt Service Rate	$0.090862	2019 Debt Service Rate	$0.090862
2019 Estimated Debt Servi	$105,999	2019 Estimated Debt Servi	$105,999	2019 Estimated Debt Servi	$105,999
2019 M&O Tax Levy	$ 569,271	2019 M&O Tax Levy	$ 615,257	2019 M&O Tax Levy	$ 603,490
2019 Debt Service Tax Lev	$105,999	2019 Debt Service Tax Lev	$105,999	2019 Debt Service Tax Lev	$105,999
2019 Total Tax Levy	**$ 675,270**	**2019 Total Tax Levy**	**$ 721,256**	**2019 Total Tax Levy**	**$ 709,489**

GENERAL FUND

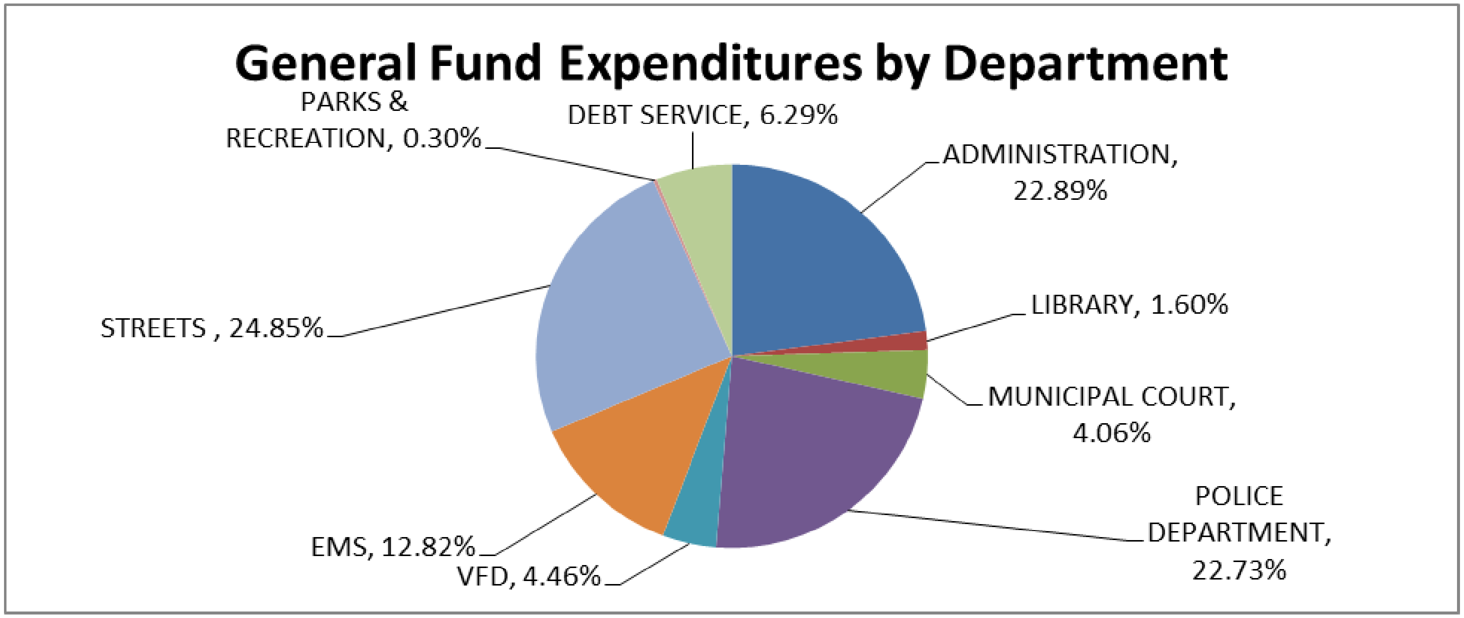
The General Fund accounts for resources which are not required to be accounted for in another fund. This Fund accounts for several of the City's primary services (Public Safety, Public Works, General Administration, etc.) and is the primary operating unit of the City.

Line Item	2017-2018 ACTUAL	2018-2019 ADOPTED	2019-2020 PROPOSED
PROPERTY TAXES	$ 516,630.41	$ 546,872.62	$ 603,488.74
DELINQUENT PROPERTY TAXES	$ 16,188.93	$ -	$ -
PROPERTY TAX P&I	$ 9,468.05		
DEBT SERVICE	$ 103,769.62	$ 103,362.00	$ 106,000.00
SALES TAX	$ 142,180.74	$ 135,000.00	$ 140,000.00
STREET MAINT. SALES TAX	$ 35,545.19	$ 33,750.00	$ 35,000.00
COURT FINES	$ 45,198.30	$ 35,000.00	$ 40,000.00
COURT DELIQUENT FUNDS	$ 1,508.21	$ 1,000.00	$ 1,000.00
MUNCIPIAL TECH FUNDS	$ 891.44	$ 700.00	$ 700.00
DOG POUND REVENUE	$ 150.00	$ 100.00	$ 100.00
CHARGES FOR SERVICES	$ -	$ -	$ -
FRANCHISE FEES	$ 82,513.37	$ 77,000.00	$ 85,000.00
COUNTY FIRE REVENUE	$ 75,911.00	$ 67,888.00	$ 71,587.74
E.M.S. REVENUE	$ 116,466.43	$ 100,000.00	$ 90,000.00
U.M.C. SUBSIDY	$ 54,065.00	$ 45,000.00	$ 45,000.00
POLICE WARRANT FUNDS	$ -	$ -	$ -
LIBRARY REVENUE	$ 3,343.38	$ 3,200.00	$ 3,200.00
LICENSES AND PERMITS	$ 19,436.39	$ 18,000.00	$ 7,500.00
INTEREST INCOME	$ 4,624.15	$ 2,000.00	$ 2,000.00
GRANT PROCEEDS	$ 32,517.87	$ 75,000.00	$ 282,000.00
DUE FROM RESERVES	$ -	$ 95,000.00	$ 107,500.00
SALE OF PROPERTY	$ -	$ -	$ -
DUE FROM OTHER FUNDS	$ 175,000.00	$ 84,000.00	$ 49,000.00
MISCELLANEOUS	$ 34,712.85	$ 20,000.00	$ 20,000.00
Total Revenue	**$ 1,470,121.33**	**$ 1,442,872.62**	**$ 1,689,076.48**


General Fund Revenue 2019-2020
DUE FROM OTHER FUNDS 2.90%
DUE FROM GF RESERVES & OTHER RESERVES 6.36%
GRANT PROCEEDS 16.70%
MISCELLANEOUS 1.18%
PROPERTY TAXES 35.73%
INTEREST INCOME 0.12%
LICENSES AND PERMITS 0.44%
LIBRARY REVENUE 0.19%
U.M.C. SUBSIDY 2.66%
E.M.S. REVENUE 5.33%
COUNTY FIRE REVENUE
FRANCHISE FEES 5.03%
DOG POUND REVENUE 0.01%
MUNCIPIAL TECH FUNDS 0.04%
COURT DELIQUENT COLLECTIONS 0.06%
COURT FINES 2.37%
STREET MAINT. SALES TAX 2.07%
SALES TAX 8.29%
DEBT SERVICE 6.28%

Expenditures

BY DEPARTMENT	2017-2018 ACTUAL	2018-2019 ADOPTED	2019-2020 PROPOSED
ADMINISTRATION	$ 378,879.32	$ 376,640.39	$ 386,054.20
LIBRARY	$ 28,397.78	$ 23,395.28	$ 26,902.50
MUNICIPAL COURT	$ 66,672.92	$ 67,348.50	$ 68,548.61
POLICE DEPARTMENT	$ 352,186.86	$ 345,167.53	$ 383,361.55
VFD	$ 74,756.49	$ 92,804.10	$ 75,212.00
EMS	$ 216,423.80	$ 216,260.61	$ 216,253.46
STREETS	$ 106,906.38	$ 61,500.00	$ 419,000.00
PARKS & RECREATION	$ 7,091.88	$ 155,000.00	$ 5,000.00
DEBT SERVICE	$ 103,769.62	$ 103,362.50	$ 106,000.00
TOTAL	**$ 1,335,085.05**	**$ 1,441,478.91**	**$ 1,686,332.32**


General Fund Expenditures by Department
PARKS & RECREATION, 0.30%
DEBT SERVICE, 6.29%
ADMINISTRATION, 22.89%
LIBRARY, 1.60%
MUNICIPAL COURT, 4.06%
POLICE DEPARTMENT, 22.73%
VFD, 4.46%
EMS, 12.82%
STREETS , 24.85%

ADMINISTRATION

Mission

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

ADMINISTRATION LINE-ITEM	2017-2018 ACTUAL	2018-2019 ADOPTED	2019-2020 PROPOSED
SALARIES	$ 164,197.15	$ 181,648.31	$ 186,498.41
HEALTH INSURANCE	$ 22,011.16	$ 22,852.80	$ 24,000.00
PAYROLL TAX	$ 10,738.38	$ 14,985.99	$ 15,386.12
RETIREMENT	$ 7,403.76	$ 8,628.29	$ 8,858.67
EQUIPMENT & SUPPLIES	$ 4,349.76	$ 3,610.00	$ 3,610.00
OPERATING AND MAINTENANCE	$ 19,565.04	$ 20,330.00	$ 17,681.00
VEHICLE FUEL & MAINT.	$ 6,158.10	$ 6,000.00	$ 6,000.00
UTILITIES	$ 19,082.84	$ 20,900.00	$ 19,560.00
PROFESSIONAL SVCS.	$ 22,375.00	$ 19,700.00	$ 17,075.00
OTHER CONTRACTUAL SVCS.	$ 78,528.18	$ 65,440.00	$ 74,840.00
TRAINING, TRAVEL & MEALS	$ 12,970.58	$ 11,120.00	$ 11,120.00
MISCELLANEOUS	$ 1,499.37	$ 1,425.00	$ 1,425.00
CAPITAL OUTLAY	$ -	$ -	$ -
OTHER USE OF FUNDS	$ -	$ 103,362.50	$ 106,000.00
CONTRIBUTION TO OTHER FUND	$ 10,000.00	$ -	$ -
TOTAL	$ 378,879.32	$ 480,002.89	$ 492,054.20

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	2017-2018 ACTUAL	2018-2019 ADOPTED	2019-2020 PROPOSED
SALARIES	$ 15,378.51	$ 15,496.79	$ 17,000.00
PAYROLL TAX	$ 1,176.41	$ 1,278.49	$ 1,402.50
EQUIPMENT & SUPPLIES	$ 514.35	$ 1,000.00	$ 1,000.00
OPERATING AND MAINT. EXPENSES	$ 1,242.60	$ 400.00	$ 400.00
UTILITIES	$ 5,572.91	$ 4,140.00	$ 5,820.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 1,171.00	$ 1,080.00	$ 1,080.00
TRAINING, TRAVEL & MEALS	$ -	$ -	$ 200.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ 3,882.00	$ -	$ -
TOTAL	$ 28,937.78	$ 23,395.28	$ 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	2017-2018 ACTUAL	2018-2019 ADOPTED	2019-2020 PROPOSED
SALARIES	$ 29,597.31	$ 29,375.06	$ 32,673.08
PAYROLL TAX	$ 2,181.41	$ 2,423.44	$ 2,695.53
EQUIPMENT & SUPPLIES	$ 83.46	$ 500.00	$ 150.00
OPERATING AND MAINTENANCE	$ 19,782.72	$ 19,540.00	$ 13,520.00
PROFESSIONAL SVCS.	$ 9,697.85	$ 12,000.00	$ 16,000.00
OTHER CONTRACTUAL SVCS.	$ 3,554.85	$ 2,300.00	$ 2,300.00
TRAINING, TRAVEL & MEALS	$ 1,775.32	$ 1,210.00	$ 1,210.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL	**$ 66,672.92**	**$ 67,348.50**	**$ 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	2017-2018 ACTUAL	2018-2019 ADOPTED	2019-2020 PROPOSED
SALARIES	$ 179,885.67	$ 201,794.28	$ 203,635.00
OVERTIME	$ 7,317.67	$ 3,500.00	$ 3,500.00
HEALTH INSURANCE	$ 38,455.19	$ 41,283.00	$ 40,000.00
PAYROLL TAX	$ 13,283.21	$ 16,936.78	$ 17,088.64
RETIREMENT	$ 7,895.79	$ 9,751.48	$ 9,838.91
EQUIPMENT & SUPPLIES	$ 7,206.53	$ 8,550.00	$ 13,350.00
OPERATING AND MAINTENANCE	$ 13,131.79	$ 10,760.00	$ 10,760.00
VEHICLE FUEL & MAINT.	$ 18,852.20	$ 16,000.00	$ 16,000.00
UTILITIES	$ 2,245.81	$ 3,187.00	$ 2,700.00
ANIMAL HOLDING FACILITY	$ 758.71	$ 400.00	$ 400.00
PROFESSIONAL SVCS.	$ 81.25	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 13,985.50	$ 16,005.00	$ 14,939.00
TRAINING, TRAVEL & MEALS	$ 2,830.16	$ 10,200.00	$ 5,150.00
MISCELLANEOUS	$ 199.18	$ -	$ -
CAPITAL OUTLAY	$ 46,058.20	$ 6,800.00	$ 46,000.00
TOTAL	$ 352,186.86	$ 345,167.54	$ 383,361.55

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	2017-2018 ACTUAL	2018-2019 ADOPTED	2019-2020 PROPOSED
VOLUNTEER SERVICES	$ 32,150.00	$ 31,102.10	$ 31,100.00
DISABILITY INSURANCE	$ 1,993.00	$ 1,988.00	$ 1,988.00
EQUIPMENT & SUPPLIES	$ 10,716.01	$ 7,250.00	$ 8,510.00
OPERATING AND MAINTENANCE	$ 2,162.78	$ 2,500.00	$ 2,500.00
VEHICLE FUEL & MAINT.	$ 15,382.58	$ 14,500.00	$ 8,000.00
UTILITIES	$ 2,755.92	$ 4,624.00	$ 3,324.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 3,306.92	$ 2,890.00	$ 3,390.00
TRAINING, TRAVEL & MEALS	$ 2,830.71	$ 2,950.00	$ 3,400.00
MISCELLANEOUS	$ 106.09	$ -	$ -
CAPITAL OUTLAY	$ 3,352.48	$ 25,000.00	$ 13,000.00
TOTAL	$ 74,756.49	$ 92,804.10	$ 75,212.00

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	2017-2018 ACTUAL	2018-2019 ADOPTED	2019-2020 PROPOSED
SALARIES	$ 139,523.75	$ 148,152.00	$ 154,572.00
VOLUNTEER SERVICES	$ 13,845.00	$ 10,500.00	$ 4,500.00
HEALTH INSURANCE	$ 8,506.80	$ 8,506.80	$ 8,000.00
DISABILITY INSURANCE	$ 2,058.00	$ 2,260.00	$ 2,260.00
PAYROLL TAX	$ 11,733.43	$ 12,222.54	$ 12,752.19
RETIREMENT	$ 2,460.81	$ 2,482.27	$ 2,482.27
EQUIPMENT & SUPPLIES	$ 5,344.62	$ 1,400.00	$ 1,400.00
OPERATING AND MAINTENANCE	$ 3,814.00	$ 3,810.00	$ 3,810.00
VEHICLE FUEL & MAINT.	$ 5,098.52	$ 5,622.00	$ 5,622.00
UTILITIES	$ 4,381.01	$ 4,270.00	$ 3,820.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 14,886.00	$ 16,035.00	$ 16,535.00
TRAINING, TRAVEL & MEALS	$ 506.86	$ 1,000.00	$ 500.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ 4,265.00	$ -	$ -
TOTAL	$ 216,423.80	$ 216,260.61	$ 216,253.46

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	2017-2018 ACTUAL	2018-2019 ADOPTED	2019-2020 PROPOSED
EQUIPMENT & SUPPLIES	$ 631.15	$ -	$ -
OPERATING AND MAINTENANCE	$ 6,460.73	$ 5,000.00	$ 5,000.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ -	$ -	$ -
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ 150,000.00	$ -
TOTAL	$ 7,091.88	$ 155,000.00	$ 5,000.00

STREETS

STREETS LINE-ITEM	2017-2018 ACTUAL	2018-2019 ADOPTED	2019-2020 PROPOSED
EQUIPMENT & SUPPLIES	$ 167.50	$ -	$ -
OPERATING AND MAINTENANCE	$ 6,101.62	$ 7,000.00	$ 7,000.00
UTILITIES	$ 18,769.26	$ 17,000.00	$ 17,000.00
PROFESSIONAL SVCS.	$ -	$ 5,000.00	$ 50,200.00
OTHER CONTRACTUAL SVCS.	$ -	$ -	$ 25,000.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ 81,868.00	$ 32,500.00	$ 319,800.00
TOTAL	$ 106,906.38	$ 61,500.00	$ 419,000.00

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.

2019-2020 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 $.090862; 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	2017-2018 AMENDED	2018-2019 ADOPTED	2019-2020 PROPOSED
PRINCIPAL	$ 65,000.00	$ 65,000.00	$ 70,000.00
INTEREST EXPENSE	$ 40,556.25	$ 38,362.50	$ 36,000.00
TOTAL	$ 105,556.25	$ 103,362.50	$ 106,000.00

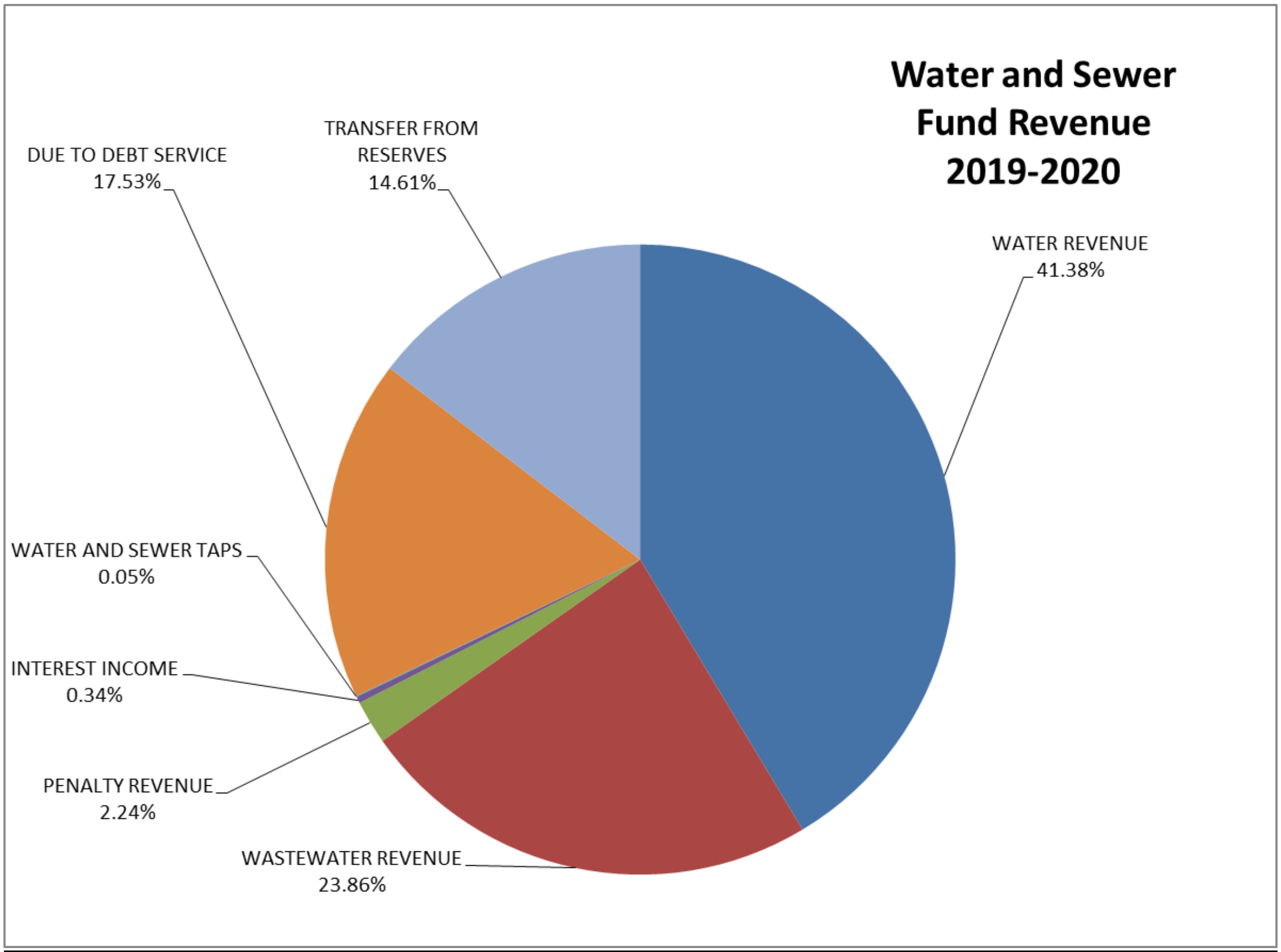
WATER AND WASTEWATER FUND

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	2017-2018 ACTUAL	2018-2019 ADOPTED	2019-2020 PROPOSED
WATER REVENUE	$ 486,919.17	$ 425,000.00	$ 425,000.00
GRANT PROCEEDS	$ -	$ -	$ -
WATER DELIQUENT COLLECTION	$ -	$ -	$ -
WASTEWATER REVENUE	$ 254,679.38	$ 245,000.00	$ 245,000.00
PENALTY REVENUE	$ 27,712.86	$ 23,000.00	$ 23,000.00
INTEREST INCOME	$ 10,426.41	$ 3,500.00	$ 3,500.00
WATER AND SEWER TAPS	$ 7,600.00	$ 500.00	$ 500.00
DUE TO DEBT SERVICE	$ 180,000.00	$ 180,000.00	$ 180,000.00
DUE TO INFRASTRUCTURE FUND	$ -	$ -	$ -
OTHER INCOME	$ 2,506.78	$ 90,775.00	$ 150,000.00
WATER SALES	$ -	$ -	$ -
TRANSFER FROM RESERVES	$ -	$ -	$ -
TOTAL	$ 969,844.60	$ 967,775.00	$ 1,027,000.00


Water and Sewer Fund Revenue 2019-2020
TRANSFER FROM RESERVES 14.61%
DUE TO DEBT SERVICE 17.53%
WATER REVENUE 41.38%
WATER AND SEWER TAPS 0.05%
INTEREST INCOME 0.34%
PENALTY REVENUE 2.24%
WASTEWATER REVENUE 23.86%

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	2017-2018 ACTUAL	2018-2019 ADOPTED	2019-2020 PROPOSED
SALARIES	$ 135,154.75	$ 190,898.14	$ 192,076.00
OVERTIME	$ 9,961.84	$ 6,900.00	$ 12,600.00
UNEMPLOYMENT	$ -	$ -	$ -
HEALTH INSURANCE	$ 25,635.62	$ 35,001.44	$ 32,000.00
PAYROLL TAX	$ 11,260.79	$ 16,318.35	$ 16,885.77
RETIREMENT	$ 183,151.71	$ 9,395.41	$ 9,722.11
MATERIALS AND SUPPLIES	$ 47,469.98	$ 57,605.00	$ 60,190.00
OPERATING AND MAINTENANCE	$ 51,049.99	$ 51,755.00	$ 52,355.00
VEHICLE FUEL & MAINT.	$ 16,301.57	$ 18,495.00	$ 20,850.00
UTILITIES	$ 39,763.60	$ 40,050.00	$ 48,350.00
PROFESSIONAL SVCS.	$ 17,420.78	$ 51,100.00	$ 51,100.00
CREDIT CARD FEES	$ 6,929.49	$ 8,220.00	$ 8,220.00
OTHER CONTRACTUAL SVCS.	$ 43,757.04	$ 62,778.84	$ 68,109.00
INTEREST EXPENSES	$ 22,693.76	$ -	$ -
TRAINING, TRAVEL & MEALS	$ 2,533.01	$ 1,500.00	$ 3,410.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ 99,936.00	$ 164,179.00
CONTRIBUTION TO OTHER FUNDS	$ -	$ 71,000.00	$ 39,000.00
DEBT SERVICE CONTRIBUTIONS	$ 18,000.00	$ 180,000.00	$ 180,000.00
BOND PAYMENTS	$ 62,856.26	$ 62,856.26	$ 60,106.26
ALLOCATION TO RESERVES	$ -	$ -	$ -
CONTRIBUTION TO DEBT SERVICE	$ -	$ -	$ -
TOTAL	$ 693,940.19	$ 963,809.44	$ 1,019,153.14

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	2017-2018 AMENDED	2018-2019 ADOPTED	2019-2020 PROPOSED
PRINCIPAL	$ 40,000.00	$ 40,000.00	$ 40,000.00
INTEREST EXPENSE	$ 22,856.26	$ 21,506.26	$ 20,106.26
TOTAL	$ 62,856.26	$ 61,506.26	$ 60,106.26

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	2017-2018 ACTUAL	2018-2019 ADOPTED	2019-2020 PROPOSED
SPRAYING REVENUE		$ -	
INTEREST INCOME		$ -	
SANITATION REVENUE	$ 258,161.67	$ 250,000.00	$ 252,000.00
INTEREST EARNED		$ -	$ -
GRANT PROCEEDS		$ -	$ -
SALE OF PROPERTY		$ -	$ -
DUE TO OTHER FUNDS		$ -	$ -
TRANSFER FROM RESERVES		$ -	$ -
		$ 250,000.00	$ 252,000.00

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

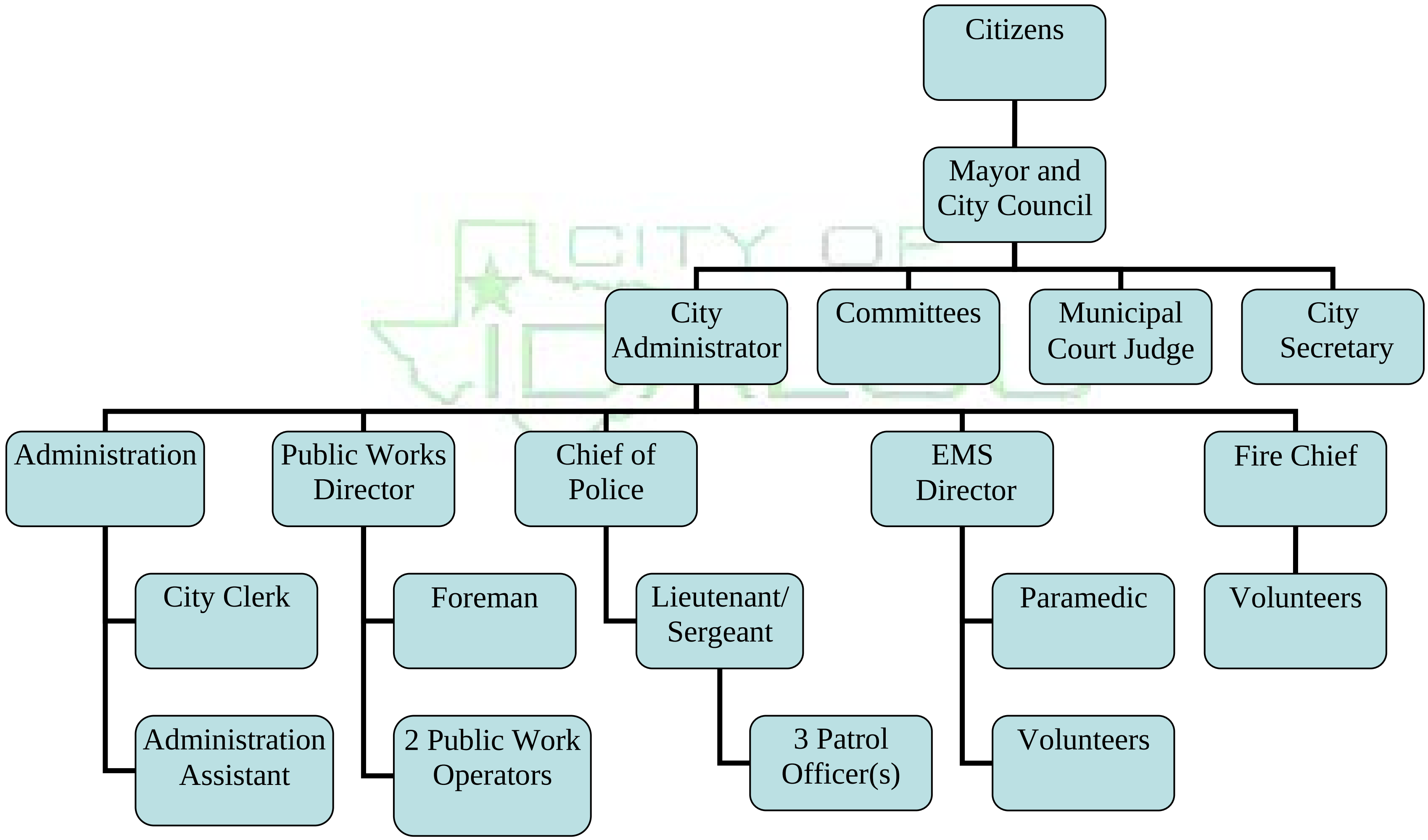
SANITATION LINE-ITEM	2017-2018 ACTUAL	2018-2019 ADOPTED	2019-2020 PROPOSED
SALARIES	$ 4,300.00	$ 4,800.00	$ 4,800.00
OVERTIME	$ 5,453.39	$ 6,000.00	$ 6,000.00
PAYROLL TAX	$ -	$ 396.00	$ 396.00
MATERIALS AND SUPPLIES	$ 4,415.00	$ 10,000.00	$ 10,000.00
OPERATING AND MAINTENANCE	$ 207.61	$ 10,000.00	$ 10,000.00
VEHICLE FUEL & MAINT.	$ -	$ -	$ -
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 201,325.70	$ 205,250.00	$ 210,657.50
TRAINING, TRAVEL & MEALS	$ -	$ -	$ -
MISCELLANEOUS	$ -		$ -
DEPRECIATION	$ 15,485.31	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -
CONTRIBUTION TO GENERAL	$ -	$ 13,000.00	$ 10,000.00
	$ 231,187.01	$ 249,446.00	$ 251,853.50

2010 Certificates of Obligation
Debt Service Schedule

Date	Principal	Interest	Fiscal Total
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

APPENDIX A:

CITY ORGANIZATIONAL CHART



APPENDIX C:

ORDINANCE NO. 19-09-02

AN ORDINANCE OF THE CITY OF IDALOU, TEXAS ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020, 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 2019-2020.

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, 2019 and ending September 30, 2020, 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, 2019, and ending September 30, 2020.

SECTION 2. That the sum of $2,957,338.96 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 23rd DAY OF SEPTEMBER 2019.

David W. Riley, Mayor

ATTESTED:

Renee Wilbanks, City Secretary

APPENDIX D:

ORDINANCE # 19-09-03

AN ORDINANCE ESTABLISHING THE PROPERTY TAX RATE FOR THE CITY OF IDALOU, TEXAS, FOR FISCAL YEAR 2020 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 2019 - 2020 will be and the same is hereby set a total rate of $ 0.608170 and hereby set the operation rate $ 0.517308 and the debt rate ~ $ 0.090862 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 5.07% and will raise taxes for Maintenance and Operations on a $100,000 home by approximately $6.15

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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 23rd DAY OF SEPTEMBER 2019.

FOR: 4

AGAINST: ______

OTHER: 1

David W. Riley, Mayor

ATTESTED:

Renee Wilbanks

Renee Wilbanks, City Secretary