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2022-2023
ADOPTED BUDGET

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BUDGET MESSAGE

June 20, 2022

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 2022-2023. 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 2021-2022, was a challenging year economically. Calendar year 2021, inflation rate averaged 4% and calendar year 2022 was a drastic increase as well, averaging 8% from January to October. This impacted the city's budget and staff members were tasked with handling the increasing cost of items with their current budgets. With inflation numbers rising, interest rates were sinking. The city refinanced their 2010 Certificate of Obligation with American National Bank of Texas at a 1% interest rate. The savings for the city is an estimated \$ 120,000.00.

The City of Idalou received funding through the American Rescue Act Plan (ARPA) in the amount of \$571,889.00. Council allocated \$450,000.00 to the Idalou Volunteer Fire Department to purchase a new fire engine. The IVFD is replacing a 1994 engine. This engine will provide additional safety features for the volunteers. The remaining ARPA funds will be allocated in the 2022-2023.

2021-2022 was the beginning of the TCEQ enforcement requiring the City to return to compliance and be below the MCL for 1,1-Dichloroethylene. The well located near 5th and Hickory is over double the allowed MCL and previous attempts to reduce the MCL were not successful. Council selected Jacob Martin Engineering to remedy the situation. During the fiscal year, we completed a TCEQ pilot program that resulted in the removal of 1,1-Dichloroethylene. In fiscal year 2022-2023, the city anticipates the approval of the TCEQ pilot program and construction of the Water Treatment Plant.

EMS and Police continue to provide Idalou and the surrounding area with service. Under Chief Williams, officers received training that equips them with handling individuals and there was a focus on active shooter scenarios. I applaud Chief Williams for building a strong relationship with the school and local law enforcement that live in Idalou. The City continues their contract with UMC to provide EMS services and the department works to provide a high level of quality services.

I would like to close the year-end review on a positive note. The city purchased four lots with the intentions to utilize each lot for water purposes. 802 Frontage Rd will be the home of the new water treatment plant. 205 and 209 Locust, south of the smaller water tower will allow the city to build a new water tower when council choses to do so.

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 2022-2023 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 the City's major funds:

GENERAL FUND	<u>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
REVENUES	\$ 1,358,786.00	\$ 1,454,432.00	\$ 1,478,693.00
EXPENDITURES	\$ 1,358,639.13	\$ 1,453,238.00	\$ 1,477,968.00
OVER/(UNDER)	\$ 146.87	\$ 1,194.00	\$ 725.00
DEBT SERVICE FUND	<u>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
PRINCIPAL PAYMENTS	\$ 70,000.00	\$ 103,772.50	\$ 49,169.50
INTEREST EXPENSE PAYMENTS	\$ 33,375.00	\$ 5,432.50	\$ 5,432.50
TOTAL	\$ 103,375.00	\$ 109,205.00	\$ 54,602.00
WATER AND SEWER FUND	<u>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
REVENUES	\$ 877,000.00	\$ 877,000.00	\$ 941,602.00
EXPENDITURES	\$ 868,718.72	\$ 871,416.00	\$ 939,431.00
OVER/(UNDER)	\$ 8,281.28	\$ 5,584.00	\$ 2,171.00
DEBT SERVICE FUND	<u>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
PRINCIPAL PAYMENTS	\$ 40,000.00	\$ 27,227.50	\$ 81,829.50
INTEREST EXPENSE PAYMENTS	\$ 18,606.26	\$ 5,432.50	\$ 5,432.50
TOTAL	\$ 58,606.26	\$ 32,660.00	\$ 87,262.00
SANITATION FUND	<u>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
REVENUES	\$ 252,000.00	\$ 252,000.00	\$ 280,000.00
EXPENDITURES	\$ 251,422.71	\$ 251,964.00	\$ 277,500.00
OVER/(UNDER)	\$ 577.29	\$ 36.00	\$ 2,500.00

PROPERTY TAX RATE

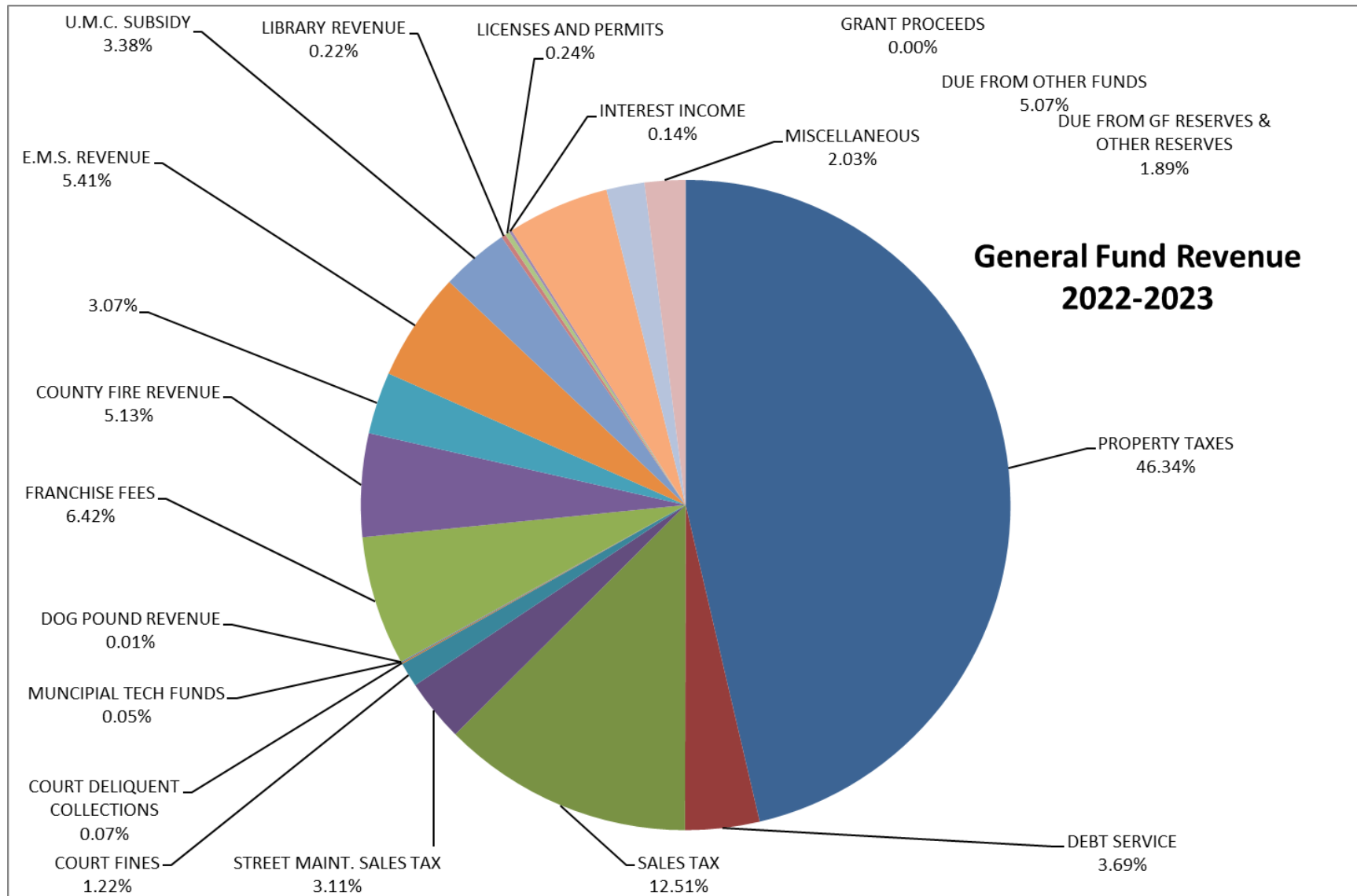
Property Tax Rate

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 \$0.474260 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 \$0.037476 which will cover the principal and interest on the General Fund portion of the 2010 Certificates of Obligation.

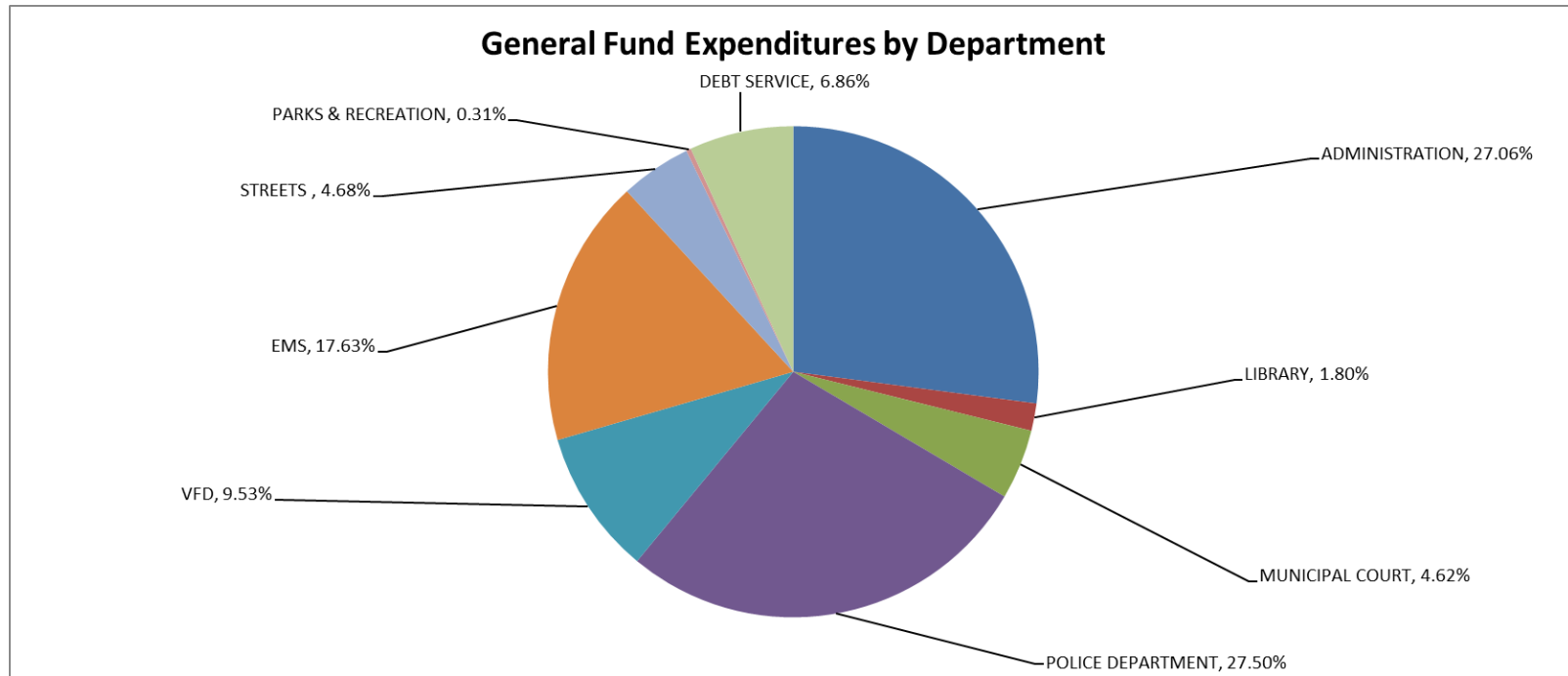
<u>2022 PROPOSED PROPERTY TAX RATE</u>	
2022 Taxable Value	\$ 145,697,089
2022 Adopted Tax Rate	\$ 0.511736
2022 M&O Rate	\$ 0.474260
2022 I&S Rate	\$ 0.037476
2022 Estimated Tax Levy*	\$ 760,113.85
2022 Estimated M&O Levy	\$ 695,770.29
2022 Estimated I&S Levy	\$ 54,601.44

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>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
PROPERTY TAXES	\$ 630,000.00	\$ 657,146.00	\$ 685,226.00
DELINQUENT PROPERTY TAXES	\$ -	\$ -	\$ -
PROPERTY TAX P&I			0
DEBT SERVICE	\$ 103,375.00	\$ 103,375.00	\$ 54,602.00
SALES TAX	\$ 140,000.00	\$ 173,000.00	\$ 185,000.00
STREET MAINT. SALES TAX	\$ 35,000.00	\$ 43,000.00	\$ 46,000.00
COURT FINES	\$ 40,000.00	\$ 40,000.00	\$ 18,000.00
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	\$ 85,000.00	\$ 85,000.00	\$ 95,000.00
COUNTY FIRE REVENUE	\$ 65,911.00	\$ 75,911.00	\$ 75,911.00
COUNTY FIRE EQUIPMENT			\$ 45,454.00
E.M.S. REVENUE	\$ 60,000.00	\$ 70,000.00	\$ 80,000.00
U.M.C. SUBSIDY	\$ 30,000.00	\$ 40,000.00	\$ 50,000.00
POLICE WARRANT FUNDS	\$ -	\$ -	\$ -
LIBRARY REVENUE	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00
LICENSES AND PERMITS	\$ 7,500.00	\$ 3,500.00	\$ 3,500.00
INTEREST INCOME	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
GRANT PROCEEDS	\$ 40,000.00	\$ 16,500.00	\$ -
DUE FROM RESERVES	\$ 20,000.00	\$ 35,000.00	\$ 28,000.00
SALE OF PROPERTY	\$ -	\$ -	\$ -
DUE FROM OTHER FUNDS	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
MISCELLANEOUS	\$ 20,000.00	\$ 30,000.00	\$ 30,000.00
Total Revenue	\$ 1,358,786.00	\$ 1,454,432.00	\$ 1,478,693.00



BY DEPARTMENT	<u>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>PROPOSED</u>	<u>2022-2023</u> <u>ADOPTED</u>
ADMINISTRATION	\$ 351,721.38	\$ 360,294.00	\$ 419,624.00
LIBRARY	\$ 26,902.50	\$ 26,825.00	\$ 28,692.00
MUNICIPAL COURT	\$ 68,548.61	\$ 69,561.00	\$ 62,929.00
POLICE DEPARTMENT	\$ 364,587.03	\$ 419,093.00	\$ 441,460.00
VFD	\$ 111,262.00	\$ 103,082.00	\$ 129,212.00
EMS	\$ 248,242.60	\$ 282,507.00	\$ 261,948.00
STREETS	\$ 79,000.00	\$ 83,500.00	\$ 74,500.00
PARKS & RECREATION	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
DEBT SERVICE	\$ 103,375.00	\$ 109,205.00	\$ 54,602.00
TOTAL	\$ 1,358,639.12	\$ 1,459,067.00	\$ 1,477,967.00



ADMINISTRATION

Mission

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

- ❖ Provide courteous customer service and precise information to the citizens of Idalou
- ❖ Begin the process to develop a 20-year Comprehensive Study
- ❖ Properly catalog city records for future citizens and staff use

ADMINISTRATION LINE-ITEM	<u>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
SALARIES	\$ 156,115.38	\$ 161,365.00	\$ 164,520.00
HEALTH INSURANCE	\$ 24,000.00	\$ 24,000.00	\$ 27,000.00
PAYROLL TAX	\$ 12,879.52	\$ 12,441.00	\$ 12,684.00
RETIREMENT	\$ 7,415.48	\$ 7,520.00	\$ 7,667.00
EQUIPMENT & SUPPLIES	\$ 3,610.00	\$ 6,000.00	\$ 12,000.00
OPERATING AND MAINTENANCE	\$ 17,681.00	\$ 16,824.00	\$ 17,920.00
VEHICLE FUEL & MAINT.	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
UTILITIES	\$ 19,560.00	\$ 22,000.00	\$ 31,032.00
PROFESSIONAL SVCS.	\$ 17,075.00	\$ 23,700.00	\$ 38,525.00
OTHER CONTRACTUAL SVCS.	\$ 74,840.00	\$ 68,619.00	\$ 83,826.00
TRAINING, TRAVEL & MEALS	\$ 11,120.00	\$ 9,900.00	\$ 16,550.00
MISCELLANEOUS	\$ 1,425.00	\$ 1,925.00	\$ 1,900.00
CAPITAL OUTLAY	\$ -	\$ -	\$ -
OTHER USE OF FUNDS			\$ 141,864.00
CONTRIBUTION TO OTHER FUND	\$ -	\$ -	\$ -
TOTAL	\$ 351,721.38	\$ 360,294.00	\$ 561,488.00

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.

- ❖ Provide courteous customer service and a welcoming location for citizens of all ages
- ❖ Continue to grow the popular Summer Reading Program
- ❖ Promote On-line reading sources

LIBRARY LINE-ITEM	<u>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
SALARIES	\$ 17,000.00	\$ 17,000.00	\$ 15,600.00
PAYROLL TAX	\$ 1,402.50	\$ 1,403.00	\$ 1,200.00
EQUIPMENT & SUPPLIES	\$ 1,000.00	\$ 1,500.00	\$ 500.00
OPERATING AND MAINT. EXPENSES	\$ 400.00	\$ 500.00	\$ 4,470.00
UTILITIES	\$ 5,820.00	\$ 4,370.00	\$ 5,950.00
PROFESSIONAL SVCS.	\$ -	\$ 1,080.00	\$ -
OTHER CONTRACTUAL SVCS.	\$ 1,080.00	\$ 972.00	\$ 972.00
TRAINING, TRAVEL & MEALS	\$ 200.00	\$ -	\$ -
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL	\$ 26,902.50	\$ 26,825.00	\$ 28,692.00

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.

- ❖ Provide courteous customer service and precise information to all
- ❖ Expand the use of technology to allow for a speedier process
- ❖ Attend training to expand our knowledge of the court system

MUNICIPAL COURT LINE-ITEM	<u>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
SALARIES	\$ 32,673.08	\$ 33,480.00	\$ 34,935.00
PAYROLL TAX	\$ 2,695.53	\$ 2,581.00	\$ 2,694.00
EQUIPMENT & SUPPLIES	\$ 150.00	\$ 300.00	\$ 300.00
OPERATING AND MAINTENANCE	\$ 13,520.00	\$ 17,000.00	\$ 9,000.00
PROFESSIONAL SVCS.	\$ 16,000.00	\$ 12,000.00	\$ 12,000.00
OTHER CONTRACTUAL SVCS.	\$ 2,300.00	\$ 3,000.00	\$ 3,000.00
TRAINING, TRAVEL & MEALS	\$ 1,210.00	\$ 1,200.00	\$ 1,000.00
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL	\$ 68,548.61	\$ 69,561.00	\$ 62,929.00

POLICE DEPARTMENT

Mission

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

- ❖ Provide the citizens with a Profession Police Department
- ❖ Provide Officers with training within the department and through other agencies, ensuring that they are well-rounded officer
- ❖ Enforce the State of Texas laws and City Ordinances

POLICE DEPARTMENT LINE-ITEM	<u>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
SALARIES	\$ 209,172.77	\$ 242,349.00	\$ 249,058.00
OVERTIME	\$ 5,000.00	\$ 5,000.00	\$ 8,000.00
HEALTH INSURANCE	\$ 40,000.00	\$ 40,000.00	\$ 45,000.00
PAYROLL TAX	\$ 17,669.25	\$ 20,406.00	\$ 21,207.00
RETIREMENT	\$ 10,173.21	\$ 11,526.00	\$ 11,979.00
EQUIPMENT & SUPPLIES	\$ 20,000.00	\$ 26,080.00	\$ 23,900.00
OPERATING AND MAINTENANCE	\$ 10,760.00	\$ 7,911.00	\$ 5,400.00
VEHICLE FUEL & MAINT.	\$ 16,000.00	\$ 18,500.00	\$ 28,500.00
UTILITIES	\$ 3,187.00	\$ 7,148.00	\$ 4,999.00
ANIMAL HOLDING FACILITY	\$ 400.00	\$ 1,500.00	\$ 2,450.00
PROFESSIONAL SVCS.	\$ -	\$ -	\$ -
OTHER CONTRACTUAL SVCS.	\$ 15,649.80	\$ 26,197.00	\$ 27,822.00
TRAINING, TRAVEL & MEALS	\$ 16,575.00	\$ 12,475.00	\$ 13,145.00
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL	\$ 364,587.03	\$ 419,092.00	\$ 441,460.00

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.

- ❖ Provide the citizens of Idalou and Lubbock County with a well-trained Fire department
- ❖ Provide training to the volunteers to ensure that each firefighter remains safe and practices proper firefighting methods
- ❖ Finalize the vehicle selection from the Vehicle Committee and present to council.

VOLUNTEER FIRE DEPT LINE-ITEM	<u>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
VOLUNTEER SERVICES	\$ 31,100.00	\$ 33,500.00	\$ 35,100.00
DISABILITY INSURANCE	\$ 1,988.00	\$ 1,988.00	\$ 1,988.00
EQUIPMENT & SUPPLIES	\$ 9,510.00	\$ 8,510.00	\$ 7,010.00
OPERATING AND MAINTENANCE	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
VEHICLE FUEL & MAINT.	\$ 8,000.00	\$ 10,000.00	\$ 12,000.00
UTILITIES	\$ 3,324.00	\$ 3,324.00	\$ 3,400.00
PROFESSIONAL SVCS.	\$ -	\$ 4,000.00	\$ 2,000.00
OTHER CONTRACTUAL SVCS.	\$ 5,890.00	\$ 4,860.00	\$ 4,860.00
TRAINING, TRAVEL & MEALS	\$ 2,950.00	\$ 4,900.00	\$ 3,400.00
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 46,000.00	\$ 29,500.00	\$ 56,954.00
TOTAL	\$ 111,262.00	\$ 103,082.00	\$ 129,212.00

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	<u>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
SALARIES	\$ 189,204.00	\$ 211,305.00	\$ 200,728.00
VOLUNTEER SERVICES	\$ 4,500.00	\$ -	\$ -
HEALTH INSURANCE	\$ 8,000.00	\$ 16,000.00	\$ 9,000.00
DISABILITY INSURANCE	\$ 2,260.00	\$ 2,260.00	\$ 2,260.00
PAYROLL TAX	\$ 15,609.33	\$ 16,292.00	\$ 15,476.00
RETIREMENT	\$ 2,482.27	\$ 4,334.00	\$ 4,334.00
EQUIPMENT & SUPPLIES	\$ 1,400.00	\$ 1,150.00	\$ 1,150.00
OPERATING AND MAINTENANCE	\$ 3,810.00	\$ 4,400.00	\$ 4,820.00
VEHICLE FUEL & MAINT.	\$ 5,622.00	\$ 7,500.00	\$ 7,500.00
UTILITIES	\$ 3,820.00	\$ 6,487.00	\$ 3,900.00
PROFESSIONAL SVCS.	\$ -	\$ -	\$ -
OTHER CONTRACTUAL SVCS.	\$ 11,035.00	\$ 11,280.00	\$ 11,280.00
TRAINING, TRAVEL & MEALS	\$ 500.00	\$ 1,500.00	\$ 1,500.00
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL	\$ 248,242.60	\$ 282,508.00	\$ 261,948.00

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 promote safe well-maintained streets and parks for the citizens.

- ❖ Apply for Texas Parks and Wildlife Department Recreational Grant to improve the park system
- ❖ Apply for Community Development Block Grant to improve W 4th Street from Walnut to Fir
- ❖ Apply for additional grants to improve Main Street from 62/82 to N. 1st Street

**PARKS AND
RECREATION**

PARKS LINE-ITEM	<u>2020-2021 ADOPTED</u>	<u>2021-2022 ADOPTED</u>	<u>2022-2023 PROPOSED</u>
EQUIPMENT & SUPPLIES	\$ -	\$ -	\$ -
OPERATING AND MAINTENANCE	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
PROFESSIONAL SVCS.	\$ -	\$ -	\$ -
OTHER CONTRACTUAL SVCS.	\$ -	\$ -	\$ -
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00

STREETS

STREETS LINE-ITEM	<u>2020-2021 ADOPTED</u>	<u>2021-2022 ADOPTED</u>	<u>2022-2023 PROPOSED</u>
EQUIPMENT & SUPPLIES	\$ -	\$ -	\$ -
OPERATING AND MAINTENANCE	\$ 7,000.00	\$ 8,500.00	\$ 8,500.00
UTILITIES	\$ 17,000.00	\$ 20,000.00	\$ 20,000.00
PROFESSIONAL SVCS.	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
OTHER CONTRACTUAL SVCS.	\$ -	\$ -	\$ -
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 50,000.00	\$ 50,000.00	\$ 41,000.00
TOTAL	\$ 79,000.00	\$ 83,500.00	\$ 74,500.00

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.

2021-2022 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 of Idalou will levy a debt service rate of \$0.037476; 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:

<u>DEBT SERVICE FUND</u>	<u>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
PRINCIPAL PAYMENTS	\$ 70,000.00	\$ 103,772.50	\$ 49,169.50
INTEREST EXPENSE PAYMENTS	\$ 33,375.00	\$ 5,432.50	\$ 5,432.50
TOTAL	\$ 103,375.00	\$ 109,205.00	\$ 54,602.00

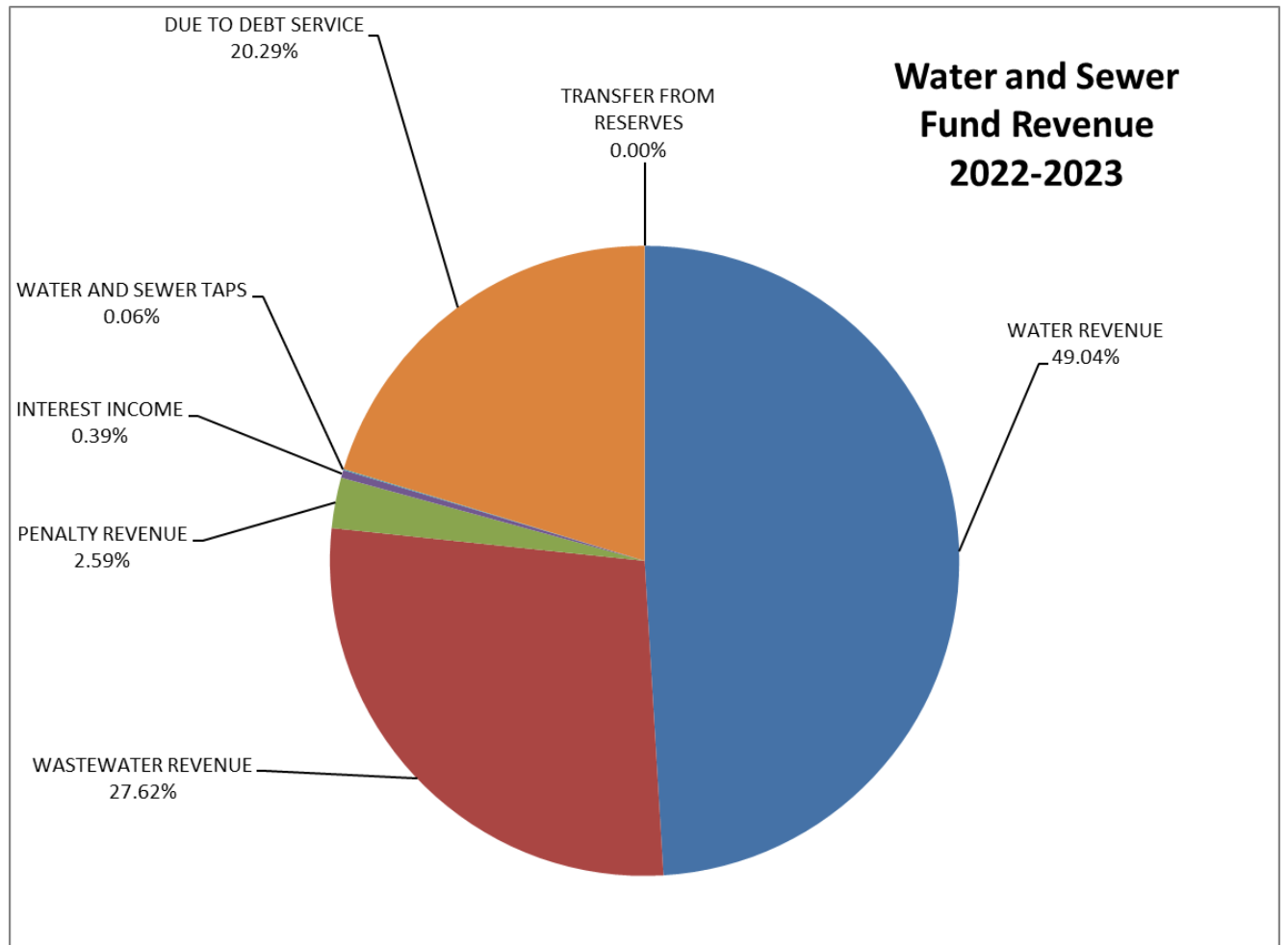
WATER AND WASTEWATER FUND

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>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
WATER REVENUE	\$ 425,000.00	\$ 425,000.00	\$ 435,000.00
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			\$ 54,602.00
WATER SALES	\$ -	\$ -	\$ -
TRANSFER FROM RESERVES	\$ -	\$ -	\$ -
TOTAL	\$ 877,000.00	\$ 877,000.00	\$ 941,602.00



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 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>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
SALARIES	\$ 192,747.31	\$ 202,002.00	\$ 217,967.00
OVERTIME	\$ 11,000.00	\$ 9,000.00	\$ 12,680.00
UNEMPLOYMENT	\$ -		\$ -
HEALTH INSURANCE	\$ 40,000.00	\$ 40,000.00	\$ 45,000.00
PAYROLL TAX	\$ 16,809.15	\$ 16,268.00	\$ 17,783.00
RETIREMENT	\$ 9,678.00	\$ 9,833.00	\$ 10,748.00
MATERIALS AND SUPPLIES	\$ 60,190.00	\$ 46,857.00	\$ 68,597.00
OPERATING AND MAINTENANCE	\$ 52,355.00	\$ 43,086.00	\$ 46,101.00
VEHICLE FUEL & MAINT.	\$ 20,800.00	\$ 24,100.00	\$ 22,578.00
UTILITIES	\$ 48,350.00	\$ 48,060.00	\$ 53,165.00
PROFESSIONAL SVCS.	\$ 25,100.00	\$ 12,200.00	\$ 12,200.00
CREDIT CARD FEES	\$ 8,220.00	\$ 10,000.00	\$ 11,500.00
OTHER CONTRACTUAL SVCS.	\$ 71,013.00	\$ 58,153.00	\$ 75,250.00
INTEREST EXPENSES			\$ -
TRAINING, TRAVEL & MEALS	\$ 2,850.00	\$ 3,250.00	\$ 3,600.00
MISCELLANEOUS	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ 35,000.00	\$ -
CONTRIBUTION TO OTHER FUNDS	\$ 71,000.00	\$ 75,000.00	\$ 75,000.00
DEBT SERVICE CONTRIBUTIONS	\$ 180,000.00	\$ 180,000.00	\$ -
BOND PAYMENTS	\$ 58,606.26	\$ 58,606.00	\$ 87,262.00
ALLOCATION TO RESERVES	\$ -	\$ -	\$ 180,000.00
CONTRIBUTION TO DEBT SERVICE	\$ -	\$ -	\$ -
TOTAL	\$ 868,718.72	\$ 871,415.00	\$ 939,431.00

2022-2023 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>2020-2021</u> ADOPTED	<u>2021-2022</u> ADOPTED	<u>2022-2023</u> PROPOSED
PRINCIPAL PAYMENTS	\$ 40,000.00	\$ 27,227.50	\$ 81,829.50
INTEREST EXPENSE PAYMENTS	\$ 18,606.26	\$ 5,432.50	\$ 5,432.50
TOTAL	\$ 58,606.26	\$ 32,660.00	\$ 87,262.00



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>2020-2021</u> <u>ADOPTED</u>	<u>2021-2022</u> <u>ADOPTED</u>	<u>2022-2023</u> <u>PROPOSED</u>
SPRAYING REVENUE			\$ -
INTEREST INCOME			\$ -
SANITATION REVENUE	\$ 252,000.00	\$ 252,000.00	\$ 280,000.00
INTEREST EARNED	\$ -	\$ -	\$ -
GRANT PROCEEDS	\$ -	\$ -	\$ -
SALE OF PROPERTY	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	\$ -	\$ -	\$ -
TRANSFER FROM RESERVES	\$ -	\$ -	\$ -
	\$ 252,000.00	\$ 252,000.00	\$ 280,000.00

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>2020-2021 ADOPTED</u>	<u>2021-2022 ADOPTED</u>	<u>2022-2023 PROPOSED</u>
SALARIES	\$ 4,800.00	\$ -	\$ -
OVERTIME	\$ 6,000.00	\$ 10,000.00	\$ 10,000.00
PAYROLL TAX	\$ 396.00	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ 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.	\$ 216,226.71	\$ 221,964.00	\$ 257,500.00
TRAINING, TRAVEL & MEALS	\$ -	\$ -	\$ -
MISCELLANEOUS	\$ -	\$ -	\$ -
DEPRECIATION	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -
CONTRIBUTION TO GENERAL	\$ 4,000.00	\$ -	\$ -
	\$ 251,422.71	\$ 251,964.00	\$ 277,500.00

2010 Certificates of Obligation
Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Total</u>
2/15/2023	\$131,000.00	\$5,760.00	
8/15/2023		\$5,105.00	\$141,865.00
2/15/2024	\$138,000.00	\$5,105.00	
8/15/2024		\$4,415.00	\$147,520.00
2/15/2025	\$145,000.00	\$4,415.00	
8/15/2025		\$3,690.00	\$153,105.00
2/15/2026	\$142,000.00	\$3,690.00	
8/15/2026		\$2,980.00	\$148,670.00
2/15/2027	\$143,000.00	\$2,980.00	
8/15/2027		\$2,265.00	\$148,245.00
2/15/2028	\$150,000.00	\$2,265.00	
8/15/2028		\$1,515.00	\$153,780.00
2/15/2029	\$151,000.00	\$1,515.00	
8/15/2029		\$760.00	\$153,275.00
2/15/2030	\$152,000.00	\$760.00	\$152,760.00
TOTAL	\$1,340,000.00	\$291,953.23	\$1,631,953.23

APPENDIX A:

CITY ORGANIZATIONAL CHART

