
2017-2018

**Adopted Budget**

This budget will raise more total property taxes than last year's budget by $21,028.15 and of that amount $4,088.87 is tax revenue to be raised from new property added to the tax roll this year.

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**BUDGET MESSAGE**

July 28, 2017

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 2017-2018 **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 2016-2017 was a great one for the books. This fiscal year will be affectionately dubbed "Team Year". No matter what project was being worked on it was a team effort. One team project that was exciting to see completed was the creation of a parking lot for the Wildcat Park and Idalou ISD Baseball Complex. All city departments had a hand in the parking lot whether it was in the beginning stage or final stage and worked well together to create a safe environment for citizens. This project was made possible with the financial assistance from Idalou ISD as they funded half of the project. Team work all around and in the end a great product.

The State Legislator met in 2017 and TML lobbied and worked diligently to curb bills that would be detrimental to municipal governments. As we speak the Legislator is conducting a Special Session and cities are not out of the woods yet. Senate Bill 1 will be a battle to the end and we hope the work of cities across Texas will be heard by our Representatives.

The FY 2017-2018 **Proposed Budget** is requesting a tax increase from the 2017 Effective Tax Rate of $.596807 to the requested 2017 Tax Rate of $.60817. The Adopted 2016 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.

2017 Taxable Value of New Improvements is $672,323, an increase from FY 2016 when $579,108 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 2017-2018 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 | 2015-2016 Actual | 2016-2017 Amended | 2017-2018 Proposed |
|---|---|---|---|
| REVENUES | $ 1,184,179.37 | $ 1,239,826.75 | $ 1,317,079.88 |
| EXPENDITURES | $ 1,162,300.86 | $ 1,235,443.83 | $ 1,311,325.03 |
| OVER/(UNDER) | $ 21,878.51 | $ 4,382.92 | $ 5,754.85 |

| DEBT SERVICE FUND | 2015-2016 Actual | 2016-2017 Amended | 2017-2018 Proposed |
|---|---|---|---|
| PRINCIPAL PAYMENTS | $ 60,000.00 | $ 60,000.00 | $ 65,000.00 |
| INTEREST EXPENSE PAYMENTS | $ 44,462.50 | $ 42,587.50 | $ 40,556.25 |
| TOTAL | $ 104,462.50 | $ 102,587.50 | $ 105,556.25 |

| WATER AND SEWER FUND | 2015-2016 Actual | 2016-2017 Amended | 2017-2018 Proposed |
|---|---|---|---|
| REVENUES | $ 958,220.78 | $ 1,158,476.56 | $ 916,000.00 |
| EXPENDITURES | $ 735,025.20 | $ 1,120,519.56 | $ 908,115.28 |
| OVER/(UNDER) | $ 223,195.58 | $ 37,957.00 | $ 7,884.72 |

| DEBT SERVICE FUND | 2015-2016 Actual | 2016-2017 Amended | 2017-2018 Proposed |
|---|---|---|---|
| PRINCIPAL PAYMENTS | $ 35,000.00 | $ 35,000.00 | $ 40,000.00 |
| INTEREST EXPENSE PAYMENTS | $ 25,168.76 | $ 24,075.01 | $ 22,856.26 |
| FINAL 1980 RB PAYMENT | $ 40,426.02 | | |
| TOTAL | $ 100,594.78 | $ 59,075.01 | $ 62,856.26 |

| SANITATION FUND | 2015-2016 Actual | 2016-2017 Amended | 2017-2018 Proposed |
|---|---|---|---|
| REVENUES | $ 262,779.28 | $ 258,518.60 | $ 250,000.00 |
| EXPENDITURES | $ 245,558.73 | $ 257,479.12 | $ 248,371.25 |
| OVER/(UNDER) | $ 17,220.55 | $ 1,039.48 | $ 1,628.75 |

## 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 $0.506446. 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 $0.101724, which will cover the principal and interest on the General Fund portion of the 2010 Certificates of Obligation.

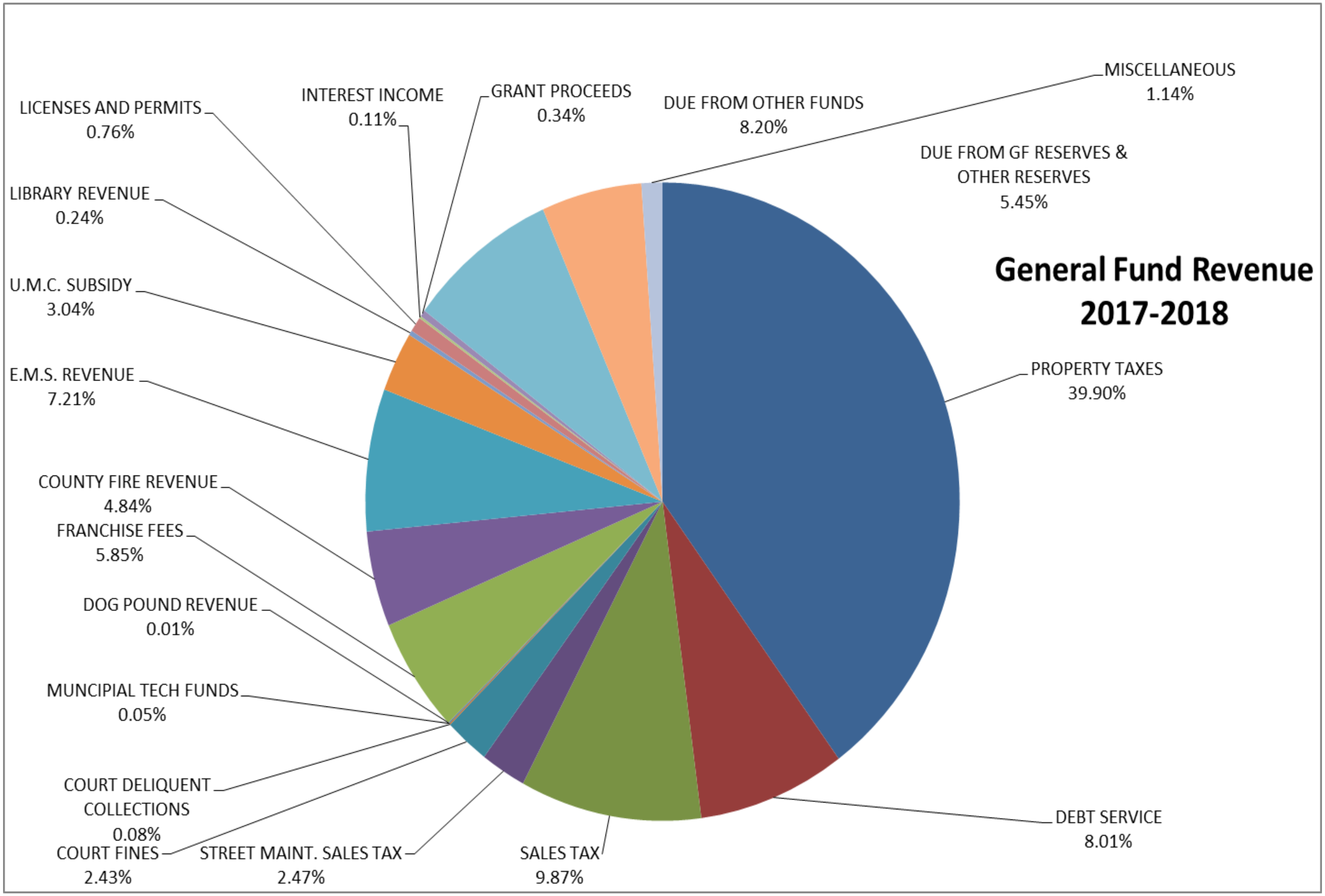
| | |
|---|---|
| 2017 M&O Tax Rate | $0.506446 |
| 2017 Debt Service Rate | $0.101724 |
| 2017 Property Tax Rate | $0.608170 |
| | |
| Tax Rate Calculation | |
| | |
| 2017 Total Taxable Value | 103,767,020 |
| 2017 M&O Tax Rate (Per $100 Valuation) | $0.506446 |
| 2017 Estimated M&O Tax Levy | $ 525,524 |
| | |
| 2017 Total Taxable Value | 103,767,020 |
| 2017 Debt Service Rate | $0.101724 |
| 2017 Estimated Debt Service Tax Levy | $105,556 |
| | |
| 2017 M&O Tax Levy | $ 525,524 |
| 2017 Debt Service Tax Levy | $105,556 |
| **2017 Total Tax Levy** | **$ 631,080** |

**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**

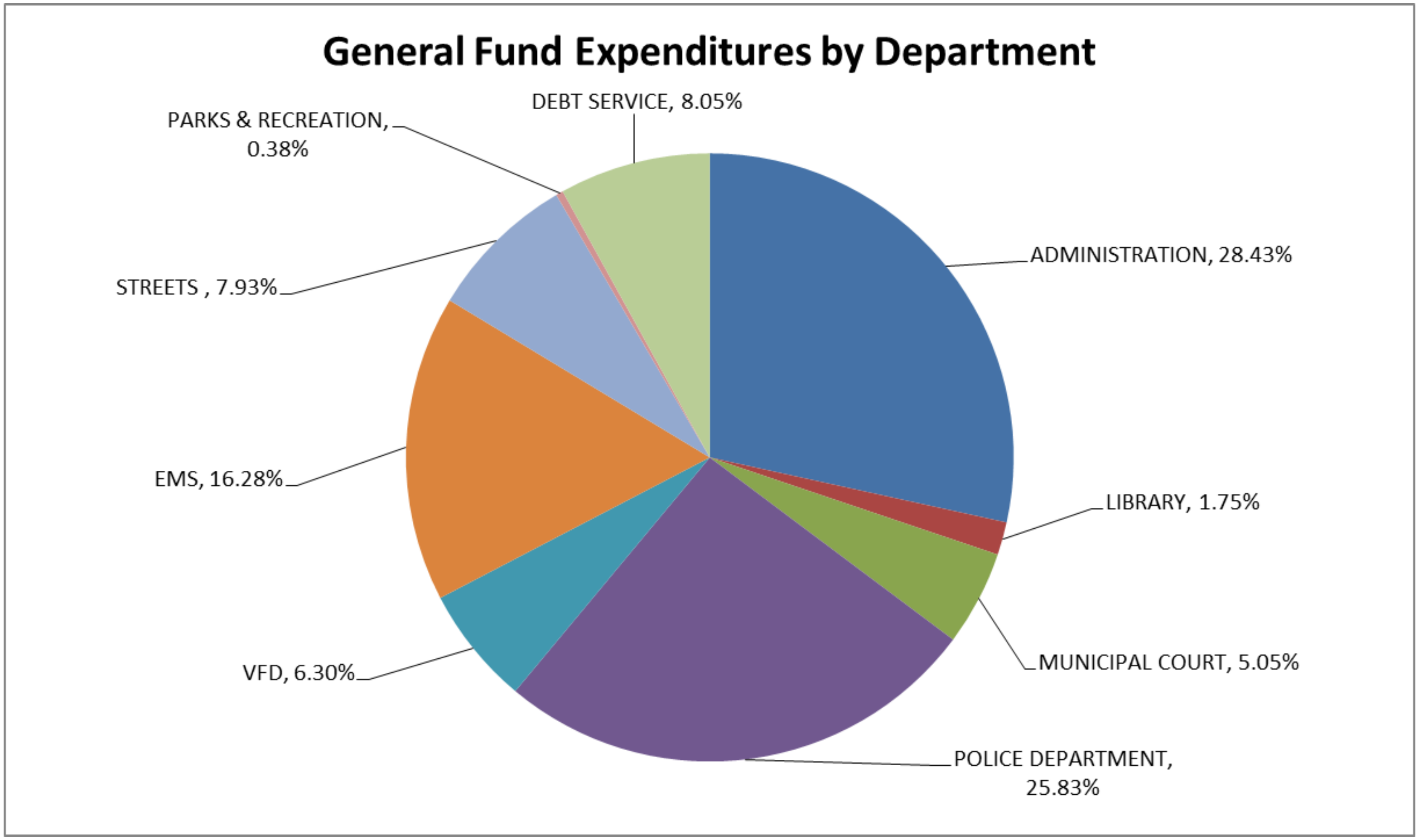
| Line Item | 2015-2016 ACTUAL | 2016-2017 AMENDED | 2017-2018 PROPOSED |
|---|---|---|---|
| PROPERTY TAXES | $ 476,848.94 | $ 504,495.77 | $ 525,523.92 |
| DELINQUENT PROPERTY TAXES | $ 7,242.53 | $ - | $ - |
| DEBT SERVICE | $ 7,422.41 | $ 102,587.50 | $ 105,555.96 |
| SALES TAX | $ 139,364.76 | $ 138,720.64 | $ 130,000.00 |
| STREET MAINT. SALES TAX | $ 34,232.71 | $ 34,680.17 | $ 32,500.00 |
| COURT FINES | $ 24,780.12 | $ 32,000.00 | $ 32,000.00 |
| COURT DELIQUENT FUNDS | $ 1,262.54 | $ 1,645.16 | $ 1,000.00 |
| MUNCIPIAL TECH FUNDS | $ 501.23 | $ 725.00 | $ 700.00 |
| DOG POUND REVENUE | $ 130.00 | $ 100.00 | $ 100.00 |
| CHARGES FOR SERVICES | $ - | $ - | $ - |
| FRANCHISE FEES | $ 68,847.47 | $ 73,023.91 | $ 77,000.00 |
| COUNTY FIRE REVENUE | $ 61,722.75 | $ 63,700.00 | $ 63,700.00 |
| E.M.S. REVENUE | $ 104,480.62 | $ 100,000.00 | $ 95,000.00 |
| U.M.C. SUBSIDY | $ 47,994.00 | $ 45,000.00 | $ 40,000.00 |
| POLICE WARRANT FUNDS | $ - | | $ - |
| LIBRARY REVENUE | $ 3,725.83 | $ 3,797.73 | $ 3,200.00 |
| LICENSES AND PERMITS | $ 12,877.30 | $ 19,000.00 | $ 10,000.00 |
| INTEREST INCOME | $ 2,480.82 | $ 2,000.00 | $ 1,500.00 |
| GRANT PROCEEDS | $ 60,017.70 | $ 38,134.42 | $ 4,500.00 |
| DUE FROM RESERVES | $ 50,000.00 | | $ 71,800.00 |
| SALE OF PROPERTY | $ - | | $ - |
| DUE FROM OTHER FUNDS | $ 35,000.00 | $ 99,000.00 | $ 108,000.00 |
| MISCELLANEOUS | $ 45,247.64 | $ 50,000.00 | $ 15,000.00 |
| Total Revenue | **$ 1,184,179.37** | **$ 1,308,610.30** | **$ 1,317,079.88** |



General Fund Revenue
2017-2018
MISCELLANEOUS
1.14%
DUE FROM OTHER FUNDS
8.20%
DUE FROM GF RESERVES &
OTHER RESERVES
5.45%
GRANT PROCEEDS
0.34%
INTEREST INCOME
0.11%
LICENSES AND PERMITS
0.76%
LIBRARY REVENUE
0.24%
U.M.C. SUBSIDY
3.04%
E.M.S. REVENUE
7.21%
COUNTY FIRE REVENUE
4.84%
FRANCHISE FEES
5.85%
DOG POUND REVENUE
0.01%
MUNCIPIAL TECH FUNDS
0.05%
COURT DELIQUENT
COLLECTIONS
0.08%
COURT FINES
2.43%
STREET MAINT. SALES TAX
2.47%
SALES TAX
9.87%
DEBT SERVICE
8.01%
PROPERTY TAXES
39.90%

**Expenditures**

| BY DEPARTMENT | 2015-2016 ACTUAL | 2016-2017 AMENDED | 2017-2018 PROPOSED |
|---|---|---|---|
| ADMINISTRATION | $342,894.33 | $350,715.41 | $ 372,823.24 |
| LIBRARY | $40,846.31 | $32,780.96 | $ 22,906.68 |
| MUNICIPAL COURT | $59,112.83 | $61,618.27 | $ 66,181.25 |
| POLICE DEPARTMENT | $293,086.78 | $352,992.92 | $ 338,692.94 |
| VFD | $148,718.48 | $79,169.43 | $ 82,672.00 |
| EMS | $168,878.33 | $185,861.89 | $ 213,492.67 |
| STREETS | $106,293.16 | $111,532.62 | $ 104,000.00 |
| PARKS & RECREATION | $2,470.64 | $15,551.17 | $ 5,000.00 |
| DEBT SERVICE | $106,187.50 | $102,587.50 | $ 105,556.25 |
| **TOTAL** | **$1,268,488.36** | **$1,292,810.17** | **$ 1,311,325.03** |


General Fund Expenditures by Department
DEBT SERVICE, 8.05%
PARKS & RECREATION, 0.38%
ADMINISTRATION, 28.43%
STREETS , 7.93%
LIBRARY, 1.75%
EMS, 16.28%
MUNICIPAL COURT, 5.05%
VFD, 6.30%
POLICE DEPARTMENT, 25.83%

## ADMINISTRATION

### Mission

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

### Objectives for 2017-2018

- Increase knowledge of Emergency Management and create a Continuity of Operation Planning.
- Reduce number of files no longer legally required.
- Increase number of Building and Standards cases.

| ADMINISTRATION LINE-ITEM | 2015-2016 ACTUAL | 2016-2017 AMENDED | 2017-2018 PROPOSED |
|---|---|---|---|
| SALARIES | $ 159,379.18 | $ 149,394.93 | $ 179,349.95 |
| HEALTH INSURANCE | $ 16,408.25 | $ 18,643.17 | $ 22,852.80 |
| PAYROLL TAX | $ 11,958.02 | $ 10,632.09 | $ 14,796.37 |
| RETIREMENT | $ 6,280.06 | $ 5,850.01 | $ 8,519.12 |
| EQUIPMENT & SUPPLIES | $ 5,095.00 | $ 3,043.69 | $ 3,610.00 |
| OPERATING AND MAINTENANCE | $ 13,552.99 | $ 24,677.45 | $ 20,210.00 |
| VEHICLE FUEL & MAINT. | $ 6,000.00 | $ 6,033.33 | $ 6,000.00 |
| UTILITIES | $ 18,273.73 | $ 16,882.71 | $ 19,800.00 |
| PROFESSIONAL SVCS. | $ 16,838.71 | $ 19,761.87 | $ 19,700.00 |
| OTHER CONTRACTUAL SVCS. | $ 73,233.56 | $ 84,604.97 | $ 65,440.00 |
| TRAINING, TRAVEL & MEALS | $ 9,017.70 | $ 9,836.27 | $ 11,120.00 |
| MISCELLANEOUS | $ 1,238.13 | $ 1,354.91 | $ 1,425.00 |
| CAPITAL OUTLAY | $ - | $ - | $ - |
| OTHER USE OF FUNDS | $ 5,619.00 | $ - | $ - |
| **TOTAL** | $ 342,894.33 | $ 350,715.40 | $ 372,823.24 |

## 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 2017-2018**

- Expand new releases and retire book no longer in print.
- Increase the number of participants involved in the Summer Reading Program.

| LIBRARY LINE-ITEM | 2015-2016 ACTUAL | 2016-2017 AMENDED | 2017-2018 PROPOSED |
|---|---|---|---|
| SALARIES | $ 14,869.55 | $ 14,664.96 | $ 15,045.43 |
| PAYROLL TAX | $ 1,172.34 | $ 1,121.76 | $ 1,241.25 |
| EQUIPMENT & SUPPLIES | $ 696.80 | $ 498.81 | $ 1,000.00 |
| OPERATING AND MAINT. EXPENSES | $ 765.05 | $ 1,077.60 | $ 400.00 |
| UTILITIES | $ 5,575.54 | $ 5,285.47 | $ 4,140.00 |
| PROFESSIONAL SVCS. | $ - | $ - | $ - |
| OTHER CONTRACTUAL SVCS. | $ 917.03 | $ 930.67 | $ 1,080.00 |
| TRAINING, TRAVEL & MEALS | $ - | $ - | $ - |
| MISCELLANEOUS | $ - | $ - | $ - |
| CAPITAL OUTLAY | $ 16,850.00 | $ 9,201.69 | $ - |
| **TOTAL** | $ 40,846.31 | $ 32,780.96 | $ 22,906.68 |

## 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 2017-2018

- Obtain additional Court Clerk certifications.
- Continue Warrant Publication Program with the Idalou Beacon and increase presence on Social Media.

| MUNICIPAL COURT LINE-ITEM | 2015-2016 ACTUAL | 2016-2017 AMENDED | 2017-2018 PROPOSED |
|---|---|---|---|
| SALARIES | $ 26,546.22 | $ 27,768.00 | $ 28,536.95 |
| PAYROLL TAX | $ 2,069.81 | $ 2,045.47 | $ 2,354.30 |
| EQUIPMENT & SUPPLIES | $ 97.09 | $ - | $ 500.00 |
| OPERATING AND MAINTENANCE | $ 14,322.64 | $ 15,276.00 | $ 19,580.00 |
| PROFESSIONAL SVCS. | $ 9,316.08 | $ 9,945.27 | $ 12,000.00 |
| OTHER CONTRACTUAL SVCS. | $ 5,861.86 | $ 4,364.57 | $ 2,000.00 |
| TRAINING, TRAVEL & MEALS | $ 874.13 | $ 2,218.96 | $ 1,210.00 |
| MISCELLANEOUS | $ 25.00 | $ - | $ - |
| CAPITAL OUTLAY | $ - | $ - | $ - |
| **TOTAL** | **$ 59,112.83** | **$ 61,618.27** | **$ 66,181.25** |

# POLICE DEPARTMENT

**Mission**

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

**Objectives for 2017-2018**

- Apply for Criminal Justice Assistance Grant to fund the purchase of Capital Outlay projects.
- Retain qualified staff through additional educational opportunities related to the field of Law Enforcement.

| POLICE DEPARTMENT LINE-ITEM | 2015-2016 ACTUAL | 2016-2017 AMENDED | 2017-2018 PROPOSED |
|---|---|---|---|
| SALARIES | $ 167,815.29 | $ 181,604.13 | $ 199,208.62 |
| OVERTIME | $ 2,768.22 | $ 3,961.41 | $ 3,500.00 |
| HEALTH INSURANCE | $ 29,841.59 | $ 33,283.43 | $ 41,283.00 |
| PAYROLL TAX | $ 12,748.91 | $ 13,266.79 | $ 16,723.46 |
| RETIREMENT | $ 8,312.37 | $ 8,214.04 | $ 9,628.66 |
| EQUIPMENT & SUPPLIES | $ 3,930.23 | $ 3,967.00 | $ 8,550.00 |
| OPERATING AND MAINTENANCE | $ 7,393.75 | $ 9,512.85 | $ 10,760.00 |
| VEHICLE FUEL & MAINT. | $ 12,975.19 | $ 15,373.67 | $ 16,000.00 |
| UTILITIES | $ 4,186.16 | $ 2,224.97 | $ 3,787.00 |
| ANIMAL HOLDING FACILITY | $ 219.53 | $ 55.99 | $ 400.00 |
| PROFESSIONAL SVCS. | $ - | $ - | $ - |
| OTHER CONTRACTUAL SVCS. | $ 14,881.90 | $ 16,608.31 | $ 16,005.00 |
| TRAINING, TRAVEL & MEALS | $ 2,983.64 | $ 2,330.32 | $ 5,000.00 |
| MISCELLANEOUS | $ - | $ 87.92 | $ - |
| CAPITAL OUTLAY | $ 25,030.00 | $ 62,502.09 | $ 7,847.20 |
| **TOTAL** | $ 293,086.78 | $ 352,992.92 | $ 338,692.94 |

## 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 2017-2018**

- Obtain grants to help purchase brush truck and jaws of life equipment.
- Continue training with volunteers to ensure that all members of the Fire Department remain safe on a fire scene.

| VOLUNTEER FIRE DEPT LINE-ITEM | 2015-2016 ACTUAL | 2016-2017 AMENDED | 2017-2018 PROPOSED |
|---|---|---|---|
| VOLUNTEER SERVICES | $ 28,540.00 | $ 29,040.00 | $ 29,070.00 |
| DISABILITY INSURANCE | $ - | $ 2,008.00 | $ 1,988.00 |
| EQUIPMENT & SUPPLIES | $ 12,940.08 | $ 14,521.39 | $ 6,250.00 |
| OPERATING AND MAINTENANCE | $ 3,143.15 | $ 1,635.48 | $ 2,500.00 |
| VEHICLE FUEL & MAINT. | $ 6,069.65 | $ 4,385.27 | $ 6,500.00 |
| UTILITIES | $ 4,921.82 | $ 3,477.75 | $ 4,624.00 |
| PROFESSIONAL SVCS. | $ - | $ - | $ - |
| OTHER CONTRACTUAL SVCS. | $ 5,837.25 | $ 4,413.89 | $ 3,790.00 |
| TRAINING, TRAVEL & MEALS | $ 2,426.31 | $ 2,381.99 | $ 2,950.00 |
| MISCELLANEOUS | $ 568.82 | $ 681.87 | $ - |
| CAPITAL OUTLAY | $ 84,271.40 | $ 16,623.80 | $ 25,000.00 |
| **TOTAL** | $ 148,718.48 | $ 79,169.44 | $ 82,672.00 |

# 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 2017-2018**

- Maintain positive relationship with UMC EMS.
- Recruit new Paramedics and Basics to increase available personnel.

| EMS LINE-ITEM | 2015-2016 ACTUAL | 2016-2017 AMENDED | 2017-2018 PROPOSED |
|---|---|---|---|
| SALARIES | $ 110,454.97 | $ 121,940.12 | $ 147,603.84 |
| VOLUNTEER SERVICES | $ 9,500.00 | $ 10,954.28 | $ 10,500.00 |
| HEALTH INSURANCE | $ 6,489.36 | $ 6,036.53 | $ 7,446.00 |
| DISABILITY INSURANCE | $ - | $ 2,260.00 | $ 2,260.00 |
| PAYROLL TAX | $ 8,571.20 | $ 8,506.44 | $ 12,177.32 |
| RETIREMENT | $ 2,309.69 | $ 1,564.12 | $ 1,368.51 |
| EQUIPMENT & SUPPLIES | $ 3,786.93 | $ 1,688.95 | $ 1,400.00 |
| OPERATING AND MAINTENANCE | $ 1,478.93 | $ 969.75 | $ 1,810.00 |
| VEHICLE FUEL & MAINT. | $ 4,846.15 | $ 4,389.51 | $ 5,622.00 |
| UTILITIES | $ 4,295.35 | $ 3,532.45 | $ 4,270.00 |
| PROFESSIONAL SVCS. | $ - | $ - | $ - |
| OTHER CONTRACTUAL SVCS. | $ 10,618.06 | $ 22,640.67 | $ 16,035.00 |
| TRAINING, TRAVEL & MEALS | $ 3,997.69 | $ 1,379.07 | $ 3,000.00 |
| MISCELLANEOUS | $ - | $ - | $ - |
| CAPITAL OUTLAY | $ 2,530.00 | $ - | $ - |
| **TOTAL** | $ 168,878.33 | $ 185,861.89 | $ 213,492.67 |

## 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 2017-2018

- Apply for Texas Parks and Wildlife, Local Parks Grant program.
- Complete the final section of the Seal Coat Program.

**PARKS AND RECREATION**

| PARKS LINE-ITEM | 2015-2016 ACTUAL | 2016-2017 AMENDED | 2017-2018 PROPOSED |
|---|---|---|---|
| EQUIPMENT & SUPPLIES | $ - | $ 105.00 | $ - |
| OPERATING AND MAINTENANCE | $ 1,662.69 | $ 6,089.21 | $ 5,000.00 |
| PROFESSIONAL SVCS. | $ - | $ - | $ - |
| OTHER CONTRACTUAL SVCS. | $ 807.95 | $ 207.92 | $ - |
| MISCELLANEOUS | $ - | $ - | $ - |
| CAPITAL OUTLAY | $ - | $ 9,254.04 | $ - |
| **TOTAL** | $ 2,470.64 | $ 15,656.17 | $ 5,000.00 |

**STREETS**

| STREETS LINE-ITEM | 2015-2016 ACTUAL | 2016-2017 AMENDED | 2017-2018 PROPOSED |
|---|---|---|---|
| EQUIPMENT & SUPPLIES | $ 6,260.86 | $ 2,168.35 | $ - |
| OPERATING AND MAINTENANCE | $ 7,528.26 | $ 4,853.83 | $ 7,000.00 |
| UTILITIES | $ 17,412.20 | $ 15,474.54 | $ 17,000.00 |
| PROFESSIONAL SVCS. | $ 12,300.00 | $ 5,000.00 | $ 5,000.00 |
| OTHER CONTRACTUAL SVCS. | $ - | $ 5,760.00 | $ - |
| MISCELLANEOUS | $ - | $ - | $ - |
| CAPITAL OUTLAY | $ 62,791.84 | $ 83,275.92 | $ 75,000.00 |
| **TOTAL** | $ 106,293.16 | $ 116,532.64 | $ 104,000.00 |

## 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.

### 2016-2017 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 $.102482; 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 | $ 65,000.00 |
| INTEREST EXPENSES | $ 40,556.25 |
| **TOTAL** | **$ 105,556.25** |

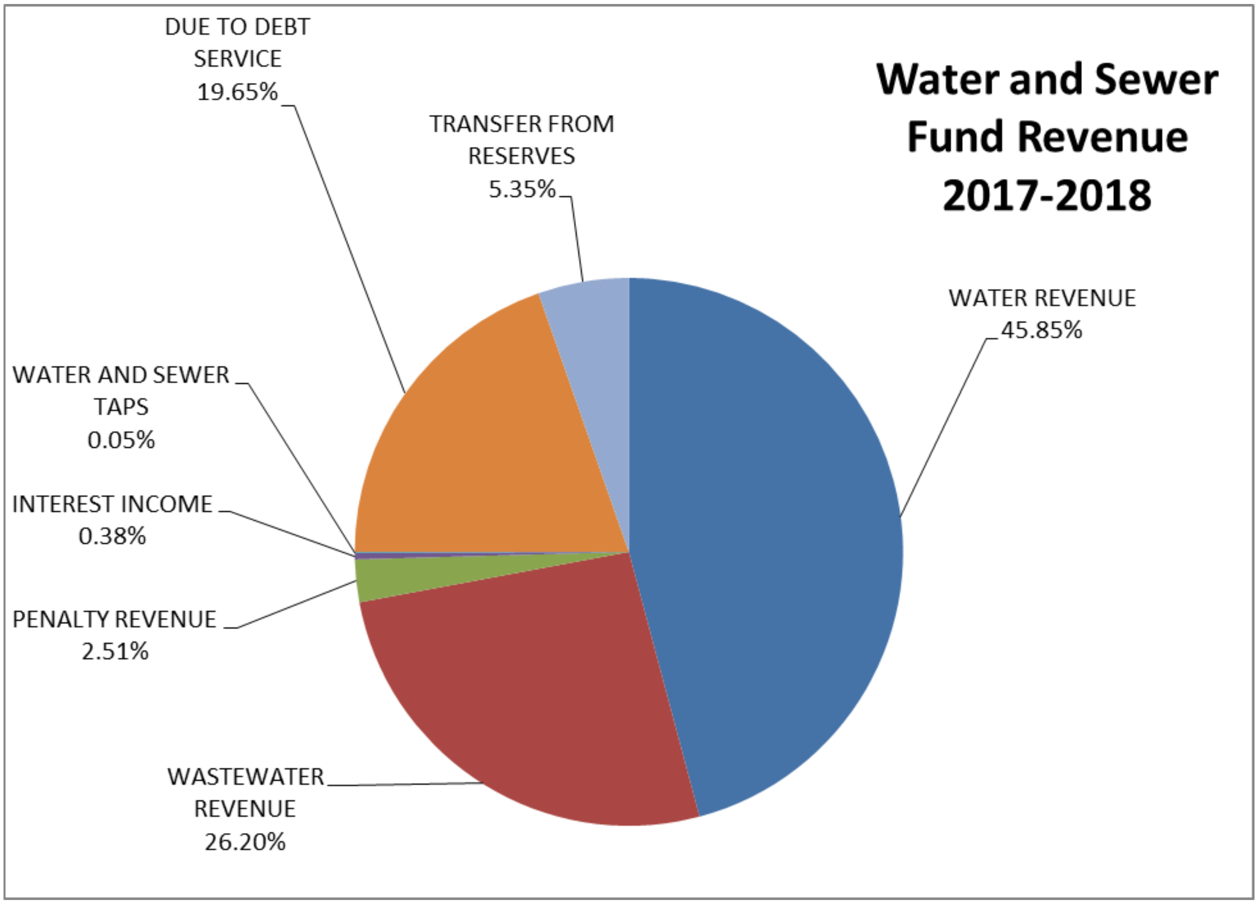
## WATER AND WASTEWATER FUND

### 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 | 2015-2016 ACTUAL | 2016-2017 AMENDED | 2017-2018 PROPOSED |
|---|---|---|---|
| WATER REVENUE | $ 672,263.79 | $ 458,347.95 | $ 420,000.00 |
| GRANT PROCEEDS | $ - | $ - | $ - |
| WATER DELIQUENT COLLECTION | $ 417.42 | $ - | $ - |
| WASTEWATER REVENUE | $ 248,334.03 | $ 243,493.19 | $ 240,000.00 |
| PENALTY REVENUE | $ 29,923.70 | $ 25,000.00 | $ 23,000.00 |
| INTEREST INCOME | $ 4,630.04 | $ 4,000.00 | $ 3,500.00 |
| WATER AND SEWER TAPS | $ 102.69 | $ 900.00 | $ 500.00 |
| DUE TO DEBT SERVICE | $ - | $ 200,000.00 | $ 180,000.00 |
| DUE TO INFRASTRUCTURE FUND | $ - | $ - | $ - |
| OTHER INCOME | $ 2,547.51 | $ - | $ 49,000.00 |
| WATER SALES | $ 1.60 | $ - | $ - |
| TRANSFER FROM RESERVES | $ - | $ 226,735.42 | $ - |
| **TOTAL** | $ 958,220.78 | $ 1,158,476.56 | $ 916,000.00 |


Water and Sewer Fund Revenue 2017-2018
DUE TO DEBT SERVICE 19.65%
TRANSFER FROM RESERVES 5.35%
WATER REVENUE 45.85%
WATER AND SEWER TAPS 0.05%
INTEREST INCOME 0.38%
PENALTY REVENUE 2.51%
WASTEWATER REVENUE 26.20%

**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 2017-2018**

- Increase the number of radio read meters installed.
- Upgrade a 2" water line between 5th and 6th Street to increase water pressure.

**WATER AND WASTEWATER SERVICES**

| PUBLIC WORKS LINE-ITEM | 2015-2016 ACTUAL | 2016-2017 AMENDED | 2017-2018 PROPOSED |
|---|---|---|---|
| SALARIES | $ 159,233.95 | $ 149,921.20 | $ 165,134.85 |
| OVERTIME | $ 5,914.31 | $ 4,967.63 | $ 6,000.00 |
| UNEMPLOYMENT | $ - | $ - | $ - |
| HEALTH INSURANCE | $ 23,425.01 | $ 26,936.77 | $ 33,775.80 |
| PAYROLL TAX | $ 13,322.67 | $ 11,904.87 | $ 14,118.63 |
| RETIREMENT | $ 8,141.07 | $ 6,583.47 | $ 8,128.91 |
| MATERIALS AND SUPPLIES | $ 44,535.89 | $ 59,140.00 | $ 57,540.00 |
| OPERATING AND MAINTENANCE | $ 48,530.37 | $ 52,955.00 | $ 49,755.00 |
| VEHICLE FUEL & MAINT. | $ 12,944.90 | $ 18,000.00 | $ 12,000.00 |
| UTILITIES | $ 41,045.31 | $ 39,483.75 | $ 40,050.00 |
| PROFESSIONAL SVCS. | $ 11,292.89 | $ 25,000.00 | $ 21,100.00 |
| CREDIT CARD FEES | $ 6,287.96 | $ 6,158.96 | $ 6,000.00 |
| OTHER CONTRACTUAL SVCS. | $ 46,973.87 | $ 54,826.21 | $ 53,878.84 |
| INTEREST EXPENSES | $ 25,344.02 | $ 16,429.17 | $ - |
| TRAINING, TRAVEL & MEALS | $ 4,467.71 | $ 3,178.23 | $ 3,000.00 |
| MISCELLANEOUS | $ 565.27 | $ - | $ - |
| CAPITAL OUTLAY | $ - | $ 335,959.30 | $ 106,777.00 |
| CONTRIBUTION TO OTHER FUNDS | $ 35,000.00 | $ 70,000.00 | $ 88,000.00 |
| DEBT SERVICE CONTRIBUTIONS | $ 180,000.00 | $ 180,000.00 | $ 180,000.00 |
| BOND PAYMENTS | $ 100,594.78 | $ 59,075.01 | $ 62,856.26 |
| ALLOCATION TO RESERVES | $ 68,000.00 | $ - | $ - |
| CONTRIBUTION TO DEBT SERVICE | $ - | $ - | $ - |
| **TOTAL** | $ 835,619.98 | $ 1,120,519.57 | $ 908,115.29 |

**2017-2018 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:

| **2010 CERTIFICATES OF OBLIGATION** | |
|---|---|
| PRINCIPAL PAYMENTS | $ 22,856.26 |
| INTEREST EXPENSES | $ 40,000.00 |
| **TOTAL** | **$ 62,856.26** |

**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 | 2015-2016 ACTUAL | 2016-2017 AMENDED | 2017-2018 PROPOSED |
|---|---|---|---|
| SPRAYING REVENUE | $ - | $ - | $ - |
| INTEREST INCOME | $ - | $ - | $ - |
| SANITATION REVENUE | $ 262,012.04 | $ 250,000.00 | $ 250,000.00 |
| INTEREST EARNED | $ - | $ - | $ - |
| GRANT PROCEEDS | $ - | $ - | $ - |
| SALE OF PROPERTY | $ - | $ - | $ - |
| DUE TO OTHER FUNDS | $ - | $ - | $ - |
| TRANSFER FROM RESERVES | $ - | $ - | $ - |
| | $ 262,012.04 | $ 250,000.00 | $ 250,000.00 |

**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 2017-2018**

- Continue alley maintenance through gravel installation.
- Educate citizens about Code Enforcement policies.

**SANITATION SERVICES**

| SANITATION LINE-ITEM | 2015-2016 ACTUAL | 2016-2017 AMENDED | 2017-2018 PROPOSED |
|---|---|---|---|
| SALARIES | $ 10,394.70 | $ 4,066.67 | $ 4,500.00 |
| OVERTIME | $ 4,797.72 | $ 4,589.56 | $ 3,500.00 |
| PAYROLL TAX | $ 701.15 | $ - | $ 371.25 |
| MATERIALS AND SUPPLIES | $ 9,258.96 | $ 18,578.25 | $ 10,000.00 |
| OPERATING AND MAINTENANCE | $ 7,596.06 | $ 4,836.31 | $ 10,000.00 |
| VEHICLE FUEL & MAINT. | $ - | $ - | $ - |
| PROFESSIONAL SVCS. | $ 78.00 | $ - | $ - |
| OTHER CONTRACTUAL SVCS. | $ 193,272.20 | $ 215,408.33 | $ 200,000.00 |
| TRAINING, TRAVEL & MEALS | | $ - | $ - |
| DEPRECIATION | $ 19,459.94 | $ - | $ - |
| CAPITAL OUTLAY | | $ - | $ - |
| CONTRIBUTION TO GENERAL | $ - | $ 10,000.00 | $ 20,000.00 |
| | $ 245,558.73 | $ 257,479.12 | $ 248,371.25 |

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 |

RETIRED

# 1980 Revenue Bonds
## Debt Service Schedule

| Fiscal Year | Principal | Interest | Total |
|---|---|---|---|
| 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