2018-2019
Adopted Budget

This budget will raise more total property taxes than last year's budget by $21,348.70 and of that amount $9,437.36 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 2018-2019 **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 2017-2018 was the year of family. The Idalou Police Department hired three new officers and promoted Officer Garcia to Sergeant Garcia. A member of our work family went through cancer and never missed a day of work for treatment. Court saw a growth and the number of cases the Judge, Prosecutor and Court Clerk increased from years past. Public Works hired new individuals that have a promising career. EMS grew their working relationship with UMC and moved from SPEM's Medical Director to UMC Medical Director. It was a seamless transition and the citizens are receiving outstanding care.

The city was awarded several grants in 2017-2018. The purchase of a police vehicle was made possible with grant funds. The Idalou Volunteer Fire department was awarded a $200,000 grant for a vehicle, along with other grants for equipment. The city was also awarded with a $150,000 Texas Parks and Wildlife Grant to build a skate park and improve lighting at the baseball field. This grant was made possible by a young man attending a council meeting and asking council if a skate park would be a possibility. It was an awarding experience to see citizen interaction turn into a reality.

The FY 2018-2019 **Proposed Budget** is requesting a tax increase from the 2018 Effective Tax Rate of $.590330 to the requested 2018 Tax Rate of $.60817. The Adopted 2017 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.

2018 Taxable Value of New Improvements is $1,777,559, an increase from FY 2017 when $1,105,236 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 2018-2019 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	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 ADOPTED
REVENUES	$ 1,239,826.75	$ 1,317,079.88	$ 1,442,689.00
EXPENDITURES	$ 1,235,443.83	$ 1,311,325.03	$ 1,442,620.21
OVER/(UNDER)	$ 4,382.92	$ 5,754.85	$ 68.79
DEBT SERVICE FUND	**2016-2017 ACTUAL**	**2017-2018 AMENDED**	**2018-2019 ADOPTED**
PRINCIPAL PAYMENTS	$ 60,000.00	$ 65,000.00	$ 65,000.00
INTEREST EXPENSE PAYMENTS	$ 42,587.50	$ 40,556.25	$ 38,362.50
TOTAL	$ 102,587.50	$ 105,556.25	$ 103,362.50
WATER AND SEWER FUND	**2016-2017 ACTUAL**	**2017-2018 AMENDED**	**2018-2019 ADOPTED**
REVENUES	$ 1,158,476.56	$ 916,000.00	$ 967,775.00
EXPENDITURES	$ 1,120,519.56	$ 908,115.28	$ 963,809.44
OVER/(UNDER)	$ 37,957.00	$ 7,884.72	$ 3,965.56
DEBT SERVICE FUND	**2016-2017 ACTUAL**	**2017-2018 AMENDED**	**2018-2019 ADOPTED**
PRINCIPAL PAYMENTS	$ 35,000.00	$ 40,000.00	$ 40,000.00
INTEREST EXPENSE PAYMENTS	$ 24,075.01	$ 22,856.26	$ 21,506.26
TOTAL	$ 59,075.01	$ 62,856.26	$ 61,506.26
SANITATION FUND	**2016-2017 ACTUAL**	**2017-2018 AMENDED**	**2018-2019 ADOPTED**
REVENUES	$ 258,518.60	$ 250,000.00	$ 250,000.00
EXPENDITURES	$ 257,479.12	$ 248,371.25	$ 249,446.00
OVER/(UNDER)	$ 1,039.48	$ 1,628.75	$ 554.00

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 $0.506446. 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.

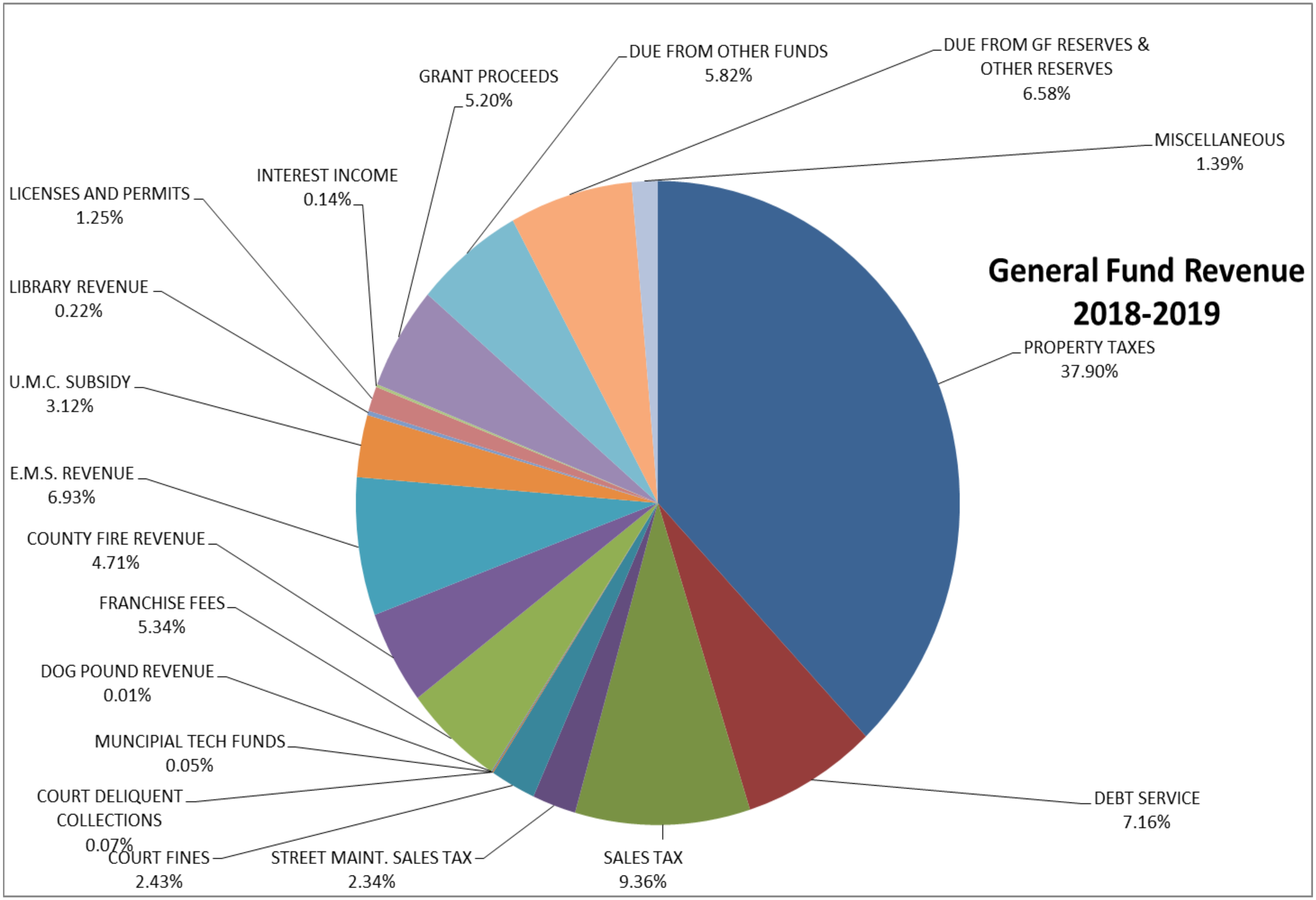
Adopted Tax Rate Calculation		
2018 Total Taxable Value		106,916,588
2018 M&O Tax Rate (Per $		$0.510315
2018 Estimated M&O Tax	$	545,611
2018 Total Taxable Value		106,916,588
2018 Debt Service Rate		$0.097855
2018 Estimated Debt Servi		$104,623
2018 M&O Tax Levy	$	545,611
2018 Debt Service Tax Lev		$104,623
2018 Total Tax Levy	**$**	**650,235**

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

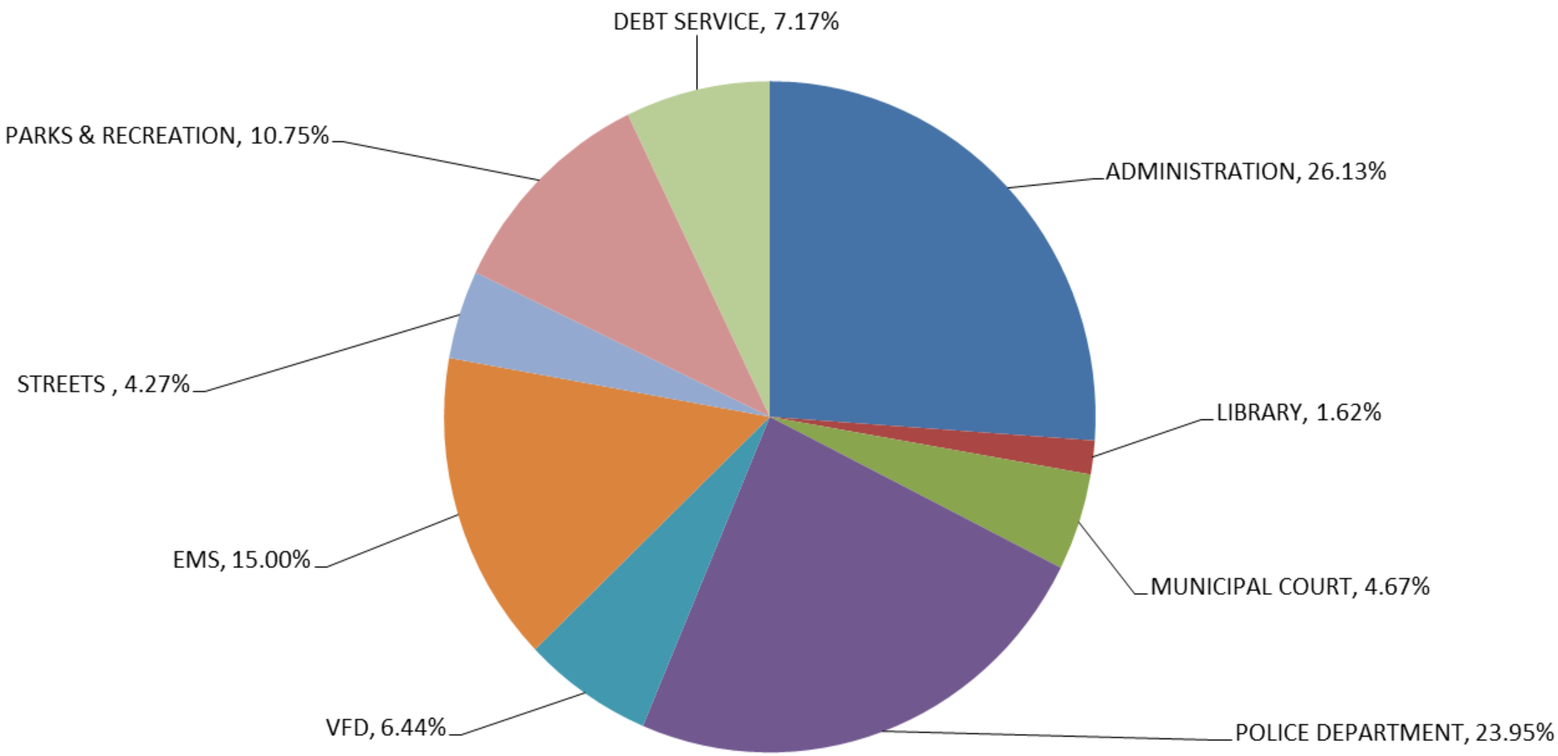
Line Item	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 ADOPTED
PROPERTY TAXES	$ 518,235.89	$ 526,229.81	$ 546,872.62
DELINQUENT PROPERTY TAXES	$ -	$ -	$ -
DEBT SERVICE	$ 100,350.69	$ 118,705.79	$ 103,362.00
SALES TAX	$ 102,587.50	$ 141,980.71	$ 135,000.00
STREET MAINT. SALES TAX	$ 35,436.33	$ 35,495.20	$ 33,750.00
COURT FINES	$ 37,486.68	$ 40,000.00	$ 35,000.00
COURT DELIQUENT FUNDS	$ 1,301.07	$ 1,493.86	$ 1,000.00
MUNCIPIAL TECH FUNDS	$ 785.59	$ 861.74	$ 700.00
DOG POUND REVENUE	$ 150.00	$ 150.00	$ 100.00
CHARGES FOR SERVICES	$ -	$ -	$ -
FRANCHISE FEES	$ 72,619.50	$ 82,513.37	$ 77,000.00
COUNTY FIRE REVENUE	$ 73,700.00	$ 65,911.00	$ 67,888.00
E.M.S. REVENUE	$ 112,477.06	$ 118,000.00	$ 100,000.00
U.M.C. SUBSIDY	$ 51,155.50	$ 51,073.00	$ 45,000.00
POLICE WARRANT FUNDS		$ -	$ -
LIBRARY REVENUE	$ 3,893.73	$ 3,295.68	$ 3,200.00
LICENSES AND PERMITS	$ 21,541.45	$ 24,200.94	$ 18,000.00
INTEREST INCOME	$ 2,778.55	$ 3,544.57	$ 2,000.00
GRANT PROCEEDS	$ 38,134.42	$ 32,517.87	$ 75,000.00
DUE FROM RESERVES		$ -	$ 95,000.00
SALE OF PROPERTY		$ -	$ -
DUE FROM OTHER FUNDS	$ 71,900.00	$ 88,000.00	$ 84,000.00
MISCELLANEOUS	$ 58,184.27	$ 30,265.20	$ 20,000.00
Total Revenue	**$ 1,302,718.23**	**$ 1,364,238.74**	**$ 1,442,872.62**


General Fund Revenue 2018-2019
PROPERTY TAXES 37.90%
DEBT SERVICE 7.16%
SALES TAX 9.36%
STREET MAINT. SALES TAX 2.34%
COURT FINES 2.43%
COURT DELIQUENT COLLECTIONS 0.07%
MUNCIPIAL TECH FUNDS 0.05%
DOG POUND REVENUE 0.01%
FRANCHISE FEES 5.34%
COUNTY FIRE REVENUE 4.71%
E.M.S. REVENUE 6.93%
U.M.C. SUBSIDY 3.12%
LIBRARY REVENUE 0.22%
LICENSES AND PERMITS 1.25%
INTEREST INCOME 0.14%
GRANT PROCEEDS 5.20%
DUE FROM OTHER FUNDS 5.82%
DUE FROM GF RESERVES & OTHER RESERVES 6.58%
MISCELLANEOUS 1.39%

Expenditures

BY DEPARTMENT	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 ADOPTED
ADMINISTRATION	$348,693.47	$ 375,611.99	$ 376,640.39
LIBRARY	$33,080.15	$ 28,876.25	$ 23,395.28
MUNICIPAL COURT	$67,608.12	$ 63,868.76	$ 67,348.50
POLICE DEPARTMENT	$363,698.48	$ 349,441.81	$ 345,167.53
VFD	$80,561.69	$ 74,490.83	$ 92,804.10
EMS	$189,792.94	$ 218,322.26	$ 216,260.61
STREETS	$120,356.13	$ 113,178.57	$ 61,500.00
PARKS & RECREATION	$17,201.99	$ 7,736.60	$ 155,000.00
DEBT SERVICE	$102,587.50	$ 105,556.25	$ 103,362.50
TOTAL	**$1,323,580.47**	**$ 1,337,083.32**	**$ 1,441,478.91**

General Fund Expenditures by Department



ADMINISTRATION

Mission

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

Objectives for 2018-2019

- Continue to digitalize documents to ensure records are maintained for future staff members
- Explore taking on-line payments
- Research email options and move to a new email program with technical support

ADMINISTRATION LINE-ITEM	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 ADOPTED
SALARIES	$ 148,737.06	$ 168,095.20	$ 181,648.31
HEALTH INSURANCE	$ 18,847.42	$ 21,934.65	$ 22,852.80
PAYROLL TAX	$ 10,752.71	$ 11,385.00	$ 14,985.99
RETIREMENT	$ 6,707.76	$ 6,164.99	$ 8,628.29
EQUIPMENT & SUPPLIES	$ 4,000.81	$ 4,699.49	$ 3,610.00
OPERATING AND MAINTENANCE	$ 21,215.26	$ 18,521.14	$ 20,330.00
VEHICLE FUEL & MAINT.	$ 6,100.16	$ 6,172.47	$ 6,000.00
UTILITIES	$ 19,283.60	$ 17,539.70	$ 20,900.00
PROFESSIONAL SVCS.	$ 17,093.10	$ 23,727.27	$ 19,700.00
OTHER CONTRACTUAL SVCS.	$ 72,338.87	$ 81,172.07	$ 65,440.00
TRAINING, TRAVEL & MEALS	$ 11,775.09	$ 15,000.00	$ 11,120.00
MISCELLANEOUS	$ 1,841.63	$ 1,200.00	$ 1,425.00
CAPITAL OUTLAY	$ -	$ -	$ -
OTHER USE OF FUNDS	$ -	$ 105,556.25	$ 103,362.50
CONTRIBUTION TO OTHER FUND	$ 10,000.00	$ -	$ -
TOTAL	$ 348,693.47	$ 481,168.23	$ 480,002.89

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 2018-2019

- Grow the 2019 Summer Reading Program
- Bring new programs for adults through the Texas Workforce Commission

LIBRARY LINE-ITEM	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 ADOPTED
SALARIES	$ 15,050.88	$ 15,488.80	$ 15,496.79
PAYROLL TAX	$ 1,151.28	$ 1,184.84	$ 1,278.49
EQUIPMENT & SUPPLIES	$ 382.77	$ 511.10	$ 1,000.00
OPERATING AND MAINT. EXPENSES	$ 927.34	$ 1,303.66	$ 400.00
UTILITIES	$ 5,304.19	$ 5,148.21	$ 4,140.00
PROFESSIONAL SVCS.	$ 1,062.00	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ -	$ 1,004.73	$ 1,080.00
TRAINING, TRAVEL & MEALS	$ -	$ -	$ -
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ 9,201.69	$ 4,234.91	$ -
TOTAL	$ 33,080.15	$ 28,876.25	$ 23,395.28

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 2018-2019

- Implement Municipal Security Fee to citation fees
- Create an environment to allow for electronic pre-trial

MUNICIPAL COURT LINE-ITEM	2016-2017 ACTUAL	2017-2018 ADOPTED	2018-2019 PROPOSED
SALARIES	$ 29,008.28	$ 28,937.90	$ 29,375.06
PAYROLL TAX	$ 2,141.28	$ 2,201.02	$ 2,423.44
EQUIPMENT & SUPPLIES	$ -	$ 91.05	$ 500.00
OPERATING AND MAINTENANCE	$ 19,882.84	$ 10,792.89	$ 19,540.00
PROFESSIONAL SVCS.	$ 7,458.95	$ 10,579.47	$ 12,000.00
OTHER CONTRACTUAL SVCS.	$ 6,592.55	$ 9,547.90	$ 2,300.00
TRAINING, TRAVEL & MEALS	$ 2,524.22	$ 1,718.53	$ 1,210.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL	**$ 67,608.12**	**$ 63,868.76**	**$ 67,348.50**

POLICE DEPARTMENT

Mission

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

Objectives for 2018-2019

- Retain officers through additional training and increasing starting pay
- Maintain equipment and continue to apply for grants to help maintain equipment needs

POLICE DEPARTMENT LINE-ITEM	2016-2017 ACTUAL	2017-2018 ADOPTED	2018-2019 PROPOSED
SALARIES	$ 185,500.28	$ 199,208.62	$ 201,794.28
OVERTIME	$ 4,930.52	$ 3,500.00	$ 3,500.00
HEALTH INSURANCE	$ 33,629.18	$ 41,283.00	$ 41,283.00
PAYROLL TAX	$ 13,645.98	$ 16,723.46	$ 16,936.78
RETIREMENT	$ 9,569.88	$ 9,628.66	$ 9,751.48
EQUIPMENT & SUPPLIES	$ 3,694.09	$ 8,550.00	$ 8,550.00
OPERATING AND MAINTENANCE	$ 9,892.34	$ 10,760.00	$ 10,760.00
VEHICLE FUEL & MAINT.	$ 16,720.91	$ 16,000.00	$ 16,000.00
UTILITIES	$ 2,539.00	$ 3,787.00	$ 3,187.00
ANIMAL HOLDING FACILITY	$ 422.01	$ 400.00	$ 400.00
PROFESSIONAL SVCS.	$ 406.00	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 12,977.07	$ 16,005.00	$ 16,005.00
TRAINING, TRAVEL & MEALS	$ 3,430.69	$ 5,000.00	$ 10,200.00
MISCELLANEOUS	$ 65.94	$ -	$ -
CAPITAL OUTLAY	$ 66,274.59	$ 7,847.20	$ 6,800.00
TOTAL	$ 363,698.48	$ 338,692.94	$ 345,167.54

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.

- Continue to provide efficient and reliable fire / rescue protection for the citizens of Idalou and the surrounding area.
- Maintain and train FD membership of 20-25 individuals to serve and protect our community.
- Place new FD vehicle into service (July 2019) while continuing to apply for Texas Forest Service grants to help fund hose and bunker gear.

VOLUNTEER FIRE DEPT LINE-ITEM	2016-2017 ACTUAL	2017-2018 ADOPTED	2018-2019 PROPOSED
VOLUNTEER SERVICES	$ 29,040.00	$ 32,435.90	$ 31,102.10
DISABILITY INSURANCE	$ -	$ 1,993.00	$ 1,988.00
EQUIPMENT & SUPPLIES	$ 11,181.55	$ 7,845.19	$ 7,250.00
OPERATING AND MAINTENANCE	$ 3,648.22	$ 2,500.00	$ 2,500.00
VEHICLE FUEL & MAINT.	$ 4,541.98	$ 17,570.60	$ 14,500.00
UTILITIES	$ 4,175.54	$ 2,463.02	$ 4,624.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 3,520.42	$ 3,531.19	$ 2,890.00
TRAINING, TRAVEL & MEALS	$ 3,462.78	$ 2,378.96	$ 2,950.00
MISCELLANEOUS	$ 1,417.40	$ 115.73	$ -
CAPITAL OUTLAY	$ 19,573.80	$ 3,657.25	$ 25,000.00
TOTAL	$ 80,561.69	$ 74,490.84	$ 92,804.10

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	2016-2017 ACTUAL	2017-2018 ADOPTED	2018-2019 PROPOSED
SALARIES	$ 131,380.72	$ 146,123.86	$ 148,152.00
VOLUNTEER SERVICES	$ 8,215.71	$ 8,745.00	$ 10,500.00
HEALTH INSURANCE	$ 5,591.04	$ 8,506.80	$ 8,506.80
DISABILITY INSURANCE	$ -	$ 2,245.09	$ 2,260.00
PAYROLL TAX	$ 9,434.27	$ 11,971.93	$ 12,222.54
RETIREMENT	$ 1,916.21	$ 2,553.61	$ 2,482.27
EQUIPMENT & SUPPLIES	$ 1,523.51	$ 5,538.83	$ 1,400.00
OPERATING AND MAINTENANCE	$ 1,204.17	$ 2,528.87	$ 3,810.00
VEHICLE FUEL & MAINT.	$ 4,604.08	$ 5,103.65	$ 5,622.00
UTILITIES	$ 4,251.75	$ 4,071.32	$ 4,270.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 17,440.50	$ 16,162.91	$ 16,035.00
TRAINING, TRAVEL & MEALS	$ 1,055.98	$ 117.67	$ 1,000.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ 3,175.00	$ 4,652.73	$ -
TOTAL	$ 189,792.94	$ 218,322.27	$ 216,260.61

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.

- Complete Texas Parks and Wildlife grant to include skate park and baseball field lighting
- Redo 5th street between West of Fir and Elm

PARKS AND RECREATION

PARKS LINE-ITEM	2016-2017 ACTUAL	2017-2018 ADOPTED	2018-2019 PROPOSED
EQUIPMENT & SUPPLIES	$ 105.00	$ 688.53	$ -
OPERATING AND MAINTENANCE	$ 6,941.61	$ 7,048.07	$ 5,000.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 901.34	$ -	$ -
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ 9,254.04	$ -	$ 150,000.00
TOTAL	$ 17,201.99	$ 7,736.60	$ 155,000.00

STREETS

STREETS LINE-ITEM	2016-2017 ACTUAL	2017-2018 ADOPTED	2018-2019 PROPOSED
EQUIPMENT & SUPPLIES	$ 2,447.16	$ 182.73	$ -
OPERATING AND MAINTENANCE	$ 4,044.86	$ 6,656.31	$ 7,000.00
UTILITIES	$ 1,264.75	$ 17,499.58	$ 17,000.00
PROFESSIONAL SVCS.	$ 17,444.98	$ 5,176.50	$ 5,000.00
OTHER CONTRACTUAL SVCS.	$ 4,800.00	$ -	$ -
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ 90,354.38	$ 83,663.45	$ 32,500.00
TOTAL	$ 120,356.13	$ 113,178.57	$ 61,500.00

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.

2018-2019 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 $.097855; 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	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 ADOPTED
PRINCIPAL	$60,000.00	$ 65,000.00	$ 65,000.00
INTEREST EXPENSE	$42,587.50	$ 40,556.25	$ 38,362.50
TOTAL	$102,587.50	$ 105,556.25	$ 103,362.50

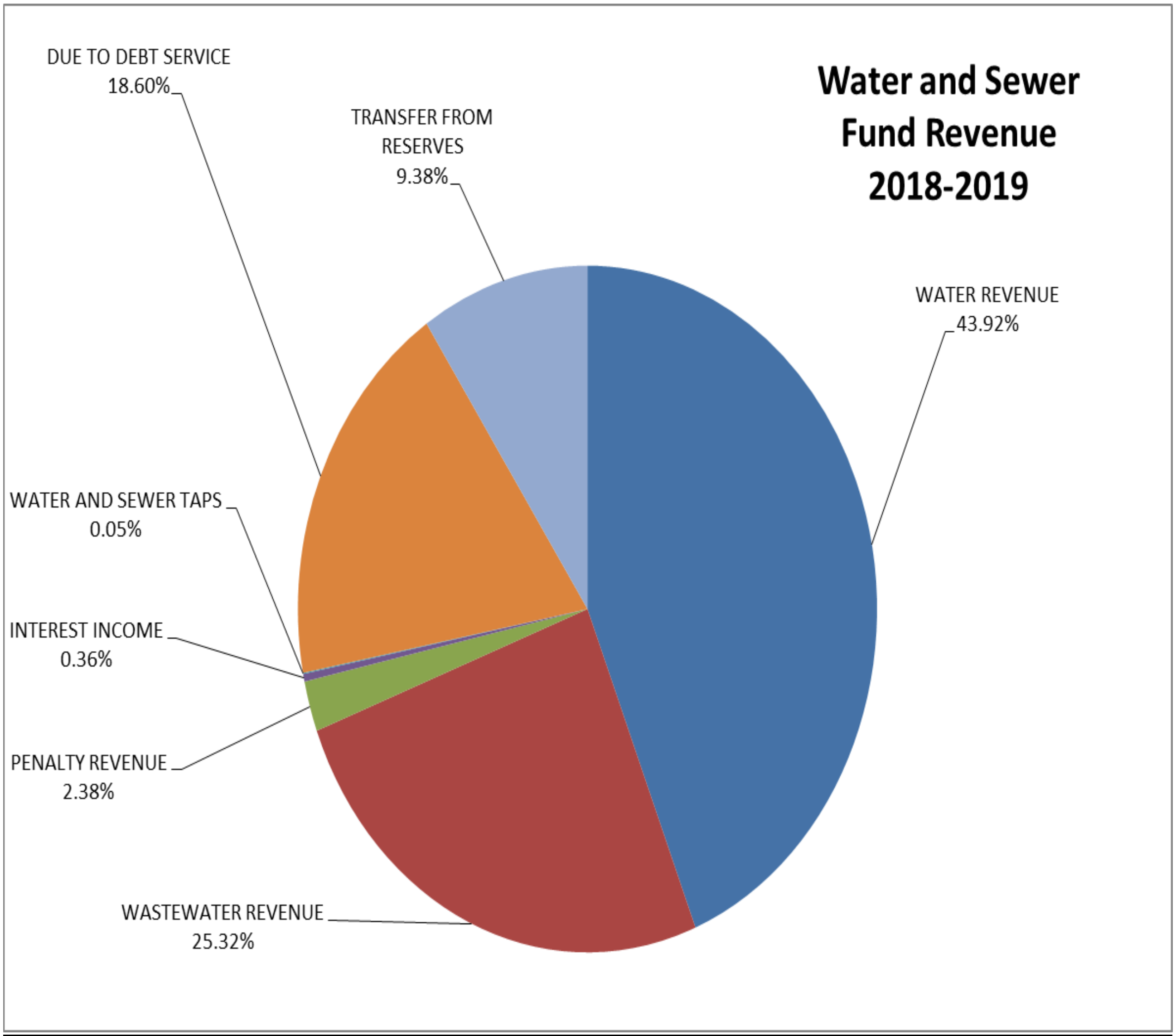
WATER AND WASTEWATER FUND

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	2016-2017 ACTUAL	2017-2018 ADOPTED	2018-2019 PROPOSED
WATER REVENUE	$ 447,852.61	$ 481,761.75	$ 425,000.00
GRANT PROCEEDS	$ -	$ -	$ -
WATER DELIQUENT COLLECTION	$ -	$ -	$ -
WASTEWATER REVENUE	$ 241,753.52	$ 254,551.13	$ 245,000.00
PENALTY REVENUE	$ 28,800.86	$ 29,102.64	$ 23,000.00
INTEREST INCOME	$ 5,444.31	$ 5,638.40	$ 3,500.00
WATER AND SEWER TAPS	$ 900.00	$ 100.00	$ 500.00
DUE TO DEBT SERVICE	$ 180,000.00	$ 180,000.00	$ 180,000.00
DUE TO INFRASTRUCTURE FUND	$ -	$ -	$ -
OTHER INCOME	$ 378.10	$ 859.18	$ 90,775.00
WATER SALES	$ -	$ -	$ -
TRANSFER FROM RESERVES	$ -	$ -	$ -
TOTAL	$ 905,129.40	$ 952,013.10	$ 967,775.00



Water and Sewer
Fund Revenue
2018-2019
DUE TO DEBT SERVICE
18.60%
TRANSFER FROM
RESERVES
9.38%
WATER REVENUE
43.92%
WATER AND SEWER TAPS
0.05%
INTEREST INCOME
0.36%
PENALTY REVENUE
2.38%
WASTEWATER REVENUE
25.32%

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.

- Retain employee through additional training and increasing starting pay
- Improve infrastructure and alleys
- More attention to town cleanliness

WATER AND WASTEWATER SERVICES

PUBLIC WORKS LINE-ITEM	2016-2017 ACTUAL	2017-2018 ADOPTED	2018-2019 PROPOSED
SALARIES	$ 145,167.95	$ 136,000.00	$ 190,898.14
OVERTIME	$ 4,917.78	$ 10,000.00	$ 6,900.00
UNEMPLOYMENT	$ -	$ -	$ -
HEALTH INSURANCE	$ 26,241.63	$ 25,579.67	$ 35,001.44
PAYROLL TAX	$ 11,658.71	$ 11,151.32	$ 16,318.35
RETIREMENT	$ 8,979.41	$ 6,276.40	$ 9,395.41
MATERIALS AND SUPPLIES	$ 49,310.79	$ 57,540.00	$ 57,605.00
OPERATING AND MAINTENANCE	$ 43,600.07	$ 54,432.30	$ 51,755.00
VEHICLE FUEL & MAINT.	$ 17,502.32	$ 15,753.50	$ 18,495.00
UTILITIES	$ 46,880.91	$ 40,050.00	$ 40,050.00
PROFESSIONAL SVCS.	$ 13,762.50	$ 18,736.71	$ 51,100.00
CREDIT CARD FEES	$ 6,279.94	$ 7,559.44	$ 8,220.00
OTHER CONTRACTUAL SVCS.	$ 48,822.36	$ 53,878.84	$ 62,778.84
INTEREST EXPENSES	$ 23,932.83	$ 24,695.84	$ -
TRAINING, TRAVEL & MEALS	$ 2,383.67	$ 3,000.00	$ 1,500.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ 40,738.29	$ 99,936.00
CONTRIBUTION TO OTHER FUNDS	$ 70,000.00	$ 88,000.00	$ 71,000.00
DEBT SERVICE CONTRIBUTIONS	$ 180,000.00	$ 180,000.00	$ 180,000.00
BOND PAYMENTS	$ 59,075.01	$ 40,000.00	$ 62,856.26
ALLOCATION TO RESERVES	$ -	$ -	$ -
CONTRIBUTION TO DEBT SERVICE	$ -	$ -	$ -
TOTAL	$ 758,515.88	$ 813,392.31	$ 963,809.44

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:

DEBT SERVICE FUND	2016-2017 ACTUAL	2017-2018 AMENDED	2018-2019 ADOPTED
PRINCIPAL PAYMENTS	$ 35,000.00	$ 40,000.00	$ 40,000.00
INTEREST EXPENSE PAYMENTS	$ 24,075.01	$ 22,856.26	$ 21,506.26
TOTAL	$ 59,075.01	$ 62,856.26	$ 61,506.26

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	2016-2017 ACTUAL	2017-2018 ADOPTED	2018-2019 PROPOSED
SPRAYING REVENUE	$ -	$ -	$ -
INTEREST INCOME	$ -	$ -	$ -
SANITATION REVENUE	$ 256,415.79	$ 261,885.45	$ 250,000.00
INTEREST EARNED	$ -	$ -	$ -
GRANT PROCEEDS	$ -	$ -	$ -
SALE OF PROPERTY	$ -	$ -	$ -
DUE TO OTHER FUNDS	$ -	$ -	$ -
TRANSFER FROM RESERVES	$ -	$ -	$ -
	$ 256,415.79	$ 261,885.45	$ 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.

- Improve alleys
- Replace aging dumpsters

SANITATION SERVICES

SANITATION LINE-ITEM	2016-2017 ACTUAL	2017-2018 ADOPTED	2018-2019 PROPOSED
SALARIES	$ 4,250.00	$ 4,500.00	$ 4,800.00
OVERTIME	$ 6,594.66	$ 7,000.00	$ 6,000.00
PAYROLL TAX	$ -	$ -	$ 396.00
MATERIALS AND SUPPLIES	$ 18,537.59	$ 10,696.36	$ 10,000.00
OPERATING AND MAINTENANCE	$ 4,562.52	$ 226.48	$ 10,000.00
VEHICLE FUEL & MAINT.	$ 10.00	$ -	$ -
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 213,397.82	$ 201,387.91	$ 205,250.00
TRAINING, TRAVEL & MEALS	$ -	$ -	$ -
MISCELLANEOUS	$ 575.00		
DEPRECIATION	$ 15,974.01	$ -	$ -
CAPITAL OUTLAY	$ -	$ 16,536.00	$ -
CONTRIBUTION TO GENERAL	$ 2,000.00	$ -	$ 13,000.00
	$ 265,901.60	$ 240,346.75	$ 249,446.00

2010 Certificates of Obligation
Debt Service Schedule

Date	Principal	Interest	Fiscal Total
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

APPENDIX A:

CITY ORGANIZATIONAL CHART