2021-2022
BUDGET

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BUDGET MESSAGE

July 12, 2021

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 2021-2021 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 plans for the future of their citizens.

Fiscal year 2020-2021, was the start of a post COVID world. A post COVID world brought unusual supply problems for many industries. The inflation of lumber, delay in plastics, and chemicals were felt by many, and the city was not excluded from that list. Idalou along with the state of Texas saw a boom in housing prices. Where a 2,000 square foot home appraised for $150,000.00 in 2010, eleven years later, the same home would sell for approximately $235,000.00. A post COVID world collided with Winter Storm Uri in February 2021 and created a logistical nightmare for freight companies. Is also wreaked havoc on many utility companies from water/sewer to electric and gas. Idalou fared very well during the winter storm and did not lose power. I applaud Public Works for maintaining a water/sewer system that was not designed for below freezing weather.

Public Safety worked diligently throughout the year and for EMS and Police that meant working shorthanded. EMS has increased the number of transports in 2021 and increased the number of paramedics picking up shifts. Idalou Volunteer Fire Department continues to have strong volunteer support which is a rarity. Along with strong volunteer support, the IVFD has strong community support with donations coming in forms of memorials and yearly donations.

The generosity of council was felt by the staff in terms of additional COVID pay with COVID funding. Staff was very appreciating of the gift.

The FY 2021-2022 Budget is requesting a tax increase from the 2021 No New Revenue Rate of $.559651 to the requested 2021 Tax Rate of $.574947. The Adopted 2020 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. The 2021 taxable value for 2021 is $132,276,538.00, the 2020 taxable value was 120,875,000. A taxable value increase of $11,401,538.00

Below is the taxable value on new improvements. There is a steady decline in this area.

2019 Taxable Value on New Improvements	$ 2,239,530	
2020 Taxable Value on New Improvements	$ 1,818,706	-19%
2021 Taxable Value on New Improvements	$ 652,188	-64%

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 2021-2022 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	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
REVENUES	$ 1,689,076.48	$ 1,358,786.00	$ 1,454,432.00
EXPENDITURES	$ 1,686,332.32	$ 1,358,639.13	$ 1,453,238.00
OVER/(UNDER)	$ 2,744.16	$ 146.87	$ 1,194.00
DEBT SERVICE FUND	**2019-2020 ADOPTED**	**2020-2021 ADOPTED**	**2021-2022 PROPOSED**
PRINCIPAL PAYMENTS	$ 70,000.00	$ 70,000.00	$ 70,000.00
INTEREST EXPENSE PAYMENTS	$ 36,000.00	$ 33,375.00	$ 33,375.00
TOTAL	$ 106,000.00	$ 103,375.00	$ 103,375.00
WATER AND SEWER FUND	**2019-2020 ADOPTED**	**2020-2021 ADOPTED**	**2021-2022 PROPOSED**
REVENUES	$ 1,027,000.00	$ 877,000.00	$ 877,000.00
EXPENDITURES	$ 1,019,153.13	$ 868,718.72	$ 871,416.00
OVER/(UNDER)	$ 7,846.87	$ 8,281.28	$ 5,584.00
DEBT SERVICE FUND	**2019-2020 ADOPTED**	**2020-2021 ADOPTED**	**2021-2022 PROPOSED**
PRINCIPAL PAYMENTS	$ 40,000.00	$ 40,000.00	$ 40,000.00
INTEREST EXPENSE PAYMENTS	$ 20,106.26	$ 18,606.26	$ 18,606.26
TOTAL	$ 60,106.26	$ 58,606.26	$ 58,606.26
SANITATION FUND	**2019-2020 ADOPTED**	**2020-2021 ADOPTED**	**2021-2022 PROPOSED**
REVENUES	$ 252,000.00	$ 252,000.00	$ 252,000.00
EXPENDITURES	$ 251,853.50	$ 251,422.71	$ 251,964.00
OVER/(UNDER)	$ 146.50	$ 577.29	$ 36.00

PROPERTY TAX RATE

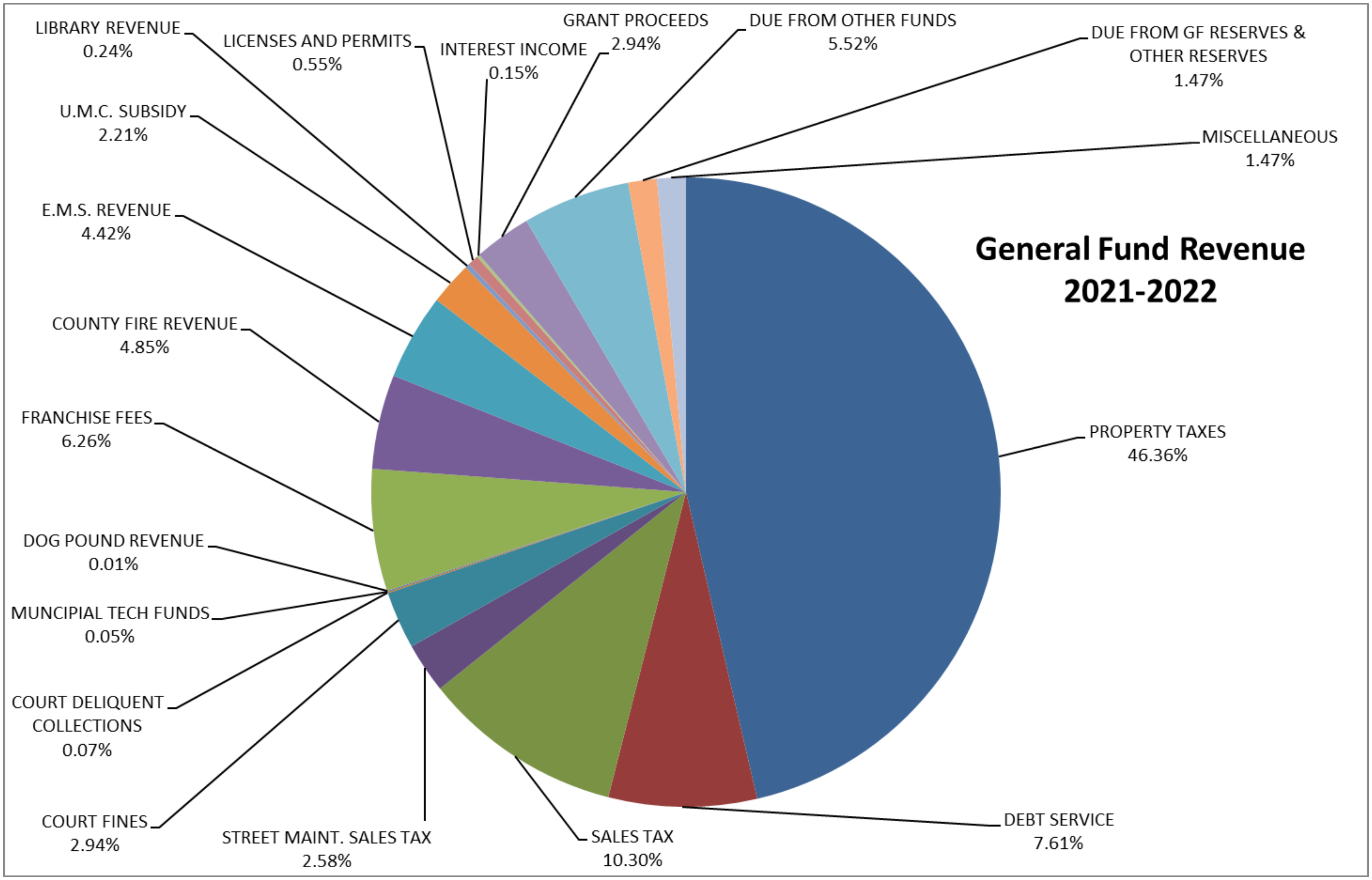
Property Tax Rate

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 $0.496797 The Debt Service Rate covers the interest and principal on bonds and other debt secured by property tax revenues, also called "interest and sinking" or I&S. The proposed Debt Service Rate is$.0.78150 which will cover the principal and interest on the General Fund portion of the 2010 Certificates of Obligation.

2021 PROPERTY PROPOSED TAX RATE CALCULATION DOES NOT EXCEED VOTER APPROVAL RATE		
2021 Taxable Value	$	132,276,538
2021 Adopted Tax Rate	$	0.574947
2021 M&O Rate	$	0.496797
2021 I&S Rate	$	0.078150
2021 Estimated Tax Levy*	**$**	**760,519.99**
2021 Estimated M&O Levy	$	657,145.87
2021 Estimated I&S Levy	$	103,374.11

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.

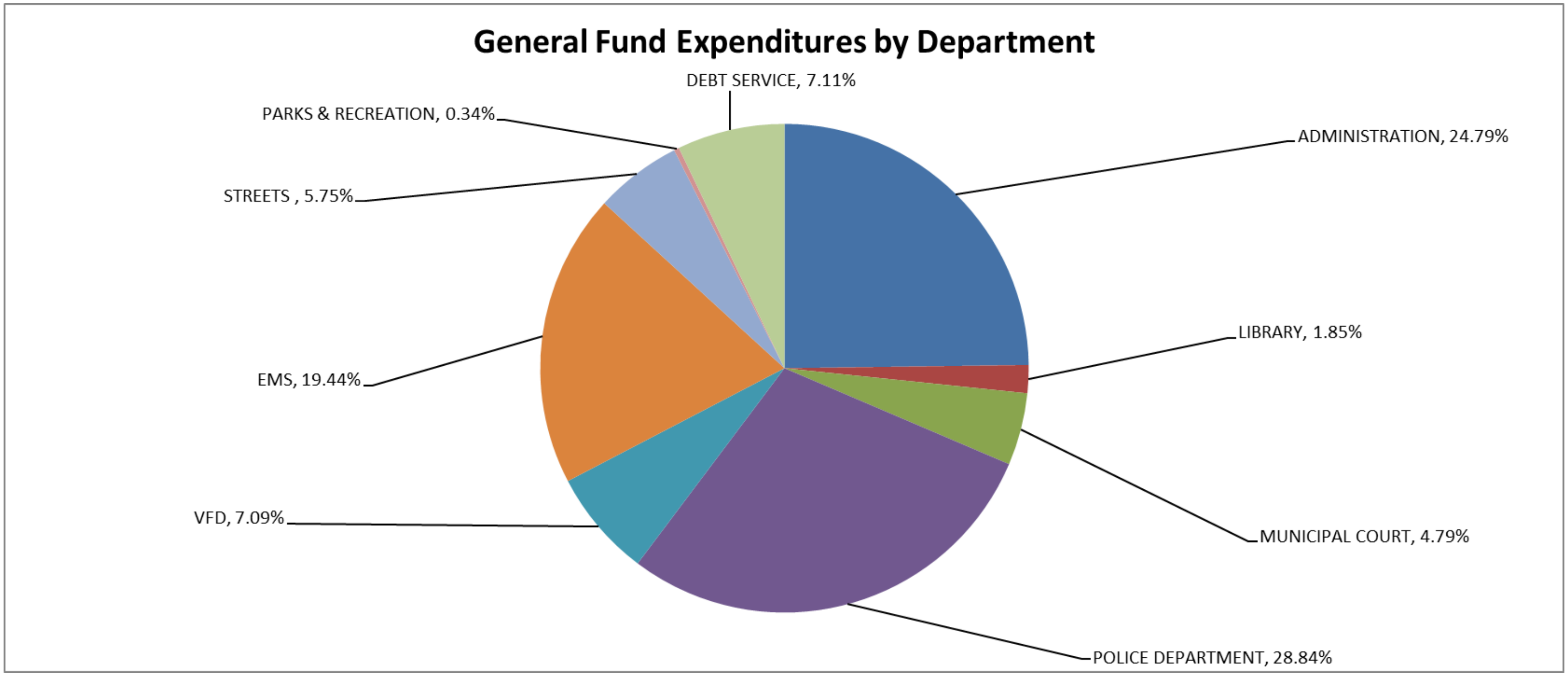
Line Item	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
PROPERTY TAXES	$ 603,488.74	$ 630,000.00	$ 657,146.00
DELINQUENT PROPERTY TAXES	$ -	$ -	$ -
PROPERTY TAX P&I			
DEBT SERVICE	$ 106,000.00	$ 103,375.00	$ 103,375.00
SALES TAX	$ 140,000.00	$ 140,000.00	$ 173,000.00
STREET MAINT. SALES TAX	$ 35,000.00	$ 35,000.00	$ 43,000.00
COURT FINES	$ 40,000.00	$ 40,000.00	$ 40,000.00
COURT DELIQUENT FUNDS	$ 1,000.00	$ 1,000.00	$ 1,000.00
MUNCIPIAL 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	$ 85,000.00
COUNTY FIRE REVENUE	$ 71,587.74	$ 65,911.00	$ 75,911.00
E.M.S. REVENUE	$ 90,000.00	$ 60,000.00	$ 70,000.00
U.M.C. SUBSIDY	$ 45,000.00	$ 30,000.00	$ 40,000.00
POLICE WARRANT FUNDS	$ -	$ -	$ -
LIBRARY REVENUE	$ 3,200.00	$ 3,200.00	$ 3,200.00
LICENSES AND PERMITS	$ 7,500.00	$ 7,500.00	$ 3,500.00
INTEREST INCOME	$ 2,000.00	$ 2,000.00	$ 2,000.00
GRANT PROCEEDS	$ 282,000.00	$ 40,000.00	$ 16,500.00
DUE FROM RESERVES	$ 107,500.00	$ 20,000.00	$ 35,000.00
SALE OF PROPERTY	$ -	$ -	$ -
DUE FROM OTHER FUNDS	$ 49,000.00	$ 75,000.00	$ 75,000.00
MISCELLANEOUS	$ 20,000.00	$ 20,000.00	$ 30,000.00
Total Revenue	**$ 1,689,076.48**	**$ 1,358,786.00**	**$ 1,454,432.00**



General Fund Revenue 2021-2022
LIBRARY REVENUE 0.24%
LICENSES AND PERMITS 0.55%
INTEREST INCOME 0.15%
GRANT PROCEEDS 2.94%
DUE FROM OTHER FUNDS 5.52%
DUE FROM GF RESERVES & OTHER RESERVES 1.47%
MISCELLANEOUS 1.47%
U.M.C. SUBSIDY 2.21%
E.M.S. REVENUE 4.42%
COUNTY FIRE REVENUE 4.85%
FRANCHISE FEES 6.26%
PROPERTY TAXES 46.36%
DOG POUND REVENUE 0.01%
MUNCIPIAL TECH FUNDS 0.05%
COURT DELIQUENT COLLECTIONS 0.07%
COURT FINES 2.94%
STREET MAINT. SALES TAX 2.58%
SALES TAX 10.30%
DEBT SERVICE 7.61%

Expenditures

BY DEPARTMENT	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
ADMINISTRATION	$ 386,054.20	$ 351,721.38	$ 360,294.00
LIBRARY	$ 26,902.50	$ 26,902.50	$ 26,825.00
MUNICIPAL COURT	$ 68,548.61	$ 68,548.61	$ 69,561.00
POLICE DEPARTMENT	$ 383,361.55	$ 364,587.03	$ 419,093.00
VFD	$ 75,212.00	$ 111,262.00	$ 103,082.00
EMS	$ 216,253.46	$ 248,242.60	$ 282,507.00
STREETS	$ 419,000.00	$ 79,000.00	$ 83,500.00
PARKS & RECREATION	$ 5,000.00	$ 5,000.00	$ 5,000.00
DEBT SERVICE	$ -	$ 103,375.00	$ 103,375.00
TOTAL	**$ 1,580,332.32**	**$ 1,358,639.12**	**$ 1,453,237.00**


General Fund Expenditures by Department
DEBT SERVICE, 7.11%
PARKS & RECREATION, 0.34%
ADMINISTRATION, 24.79%
STREETS , 5.75%
LIBRARY, 1.85%
EMS, 19.44%
MUNICIPAL COURT, 4.79%
VFD, 7.09%
POLICE DEPARTMENT, 28.84%

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	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
SALARIES	$ 186,498.41	$ 156,115.38	$ 161,365.00
HEALTH INSURANCE	$ 24,000.00	$ 24,000.00	$ 24,000.00
PAYROLL TAX	$ 15,386.12	$ 12,879.52	$ 12,441.00
RETIREMENT	$ 8,858.67	$ 7,415.48	$ 7,520.00
EQUIPMENT & SUPPLIES	$ 3,610.00	$ 3,610.00	$ 6,000.00
OPERATING AND MAINTENANCE	$ 17,681.00	$ 17,681.00	$ 16,824.00
VEHICLE FUEL & MAINT.	$ 6,000.00	$ 6,000.00	$ 6,000.00
UTILITIES	$ 19,560.00	$ 19,560.00	$ 22,000.00
PROFESSIONAL SVCS.	$ 17,075.00	$ 17,075.00	$ 23,700.00
OTHER CONTRACTUAL SVCS.	$ 74,840.00	$ 74,840.00	$ 68,619.00
TRAINING, TRAVEL & MEALS	$ 11,120.00	$ 11,120.00	$ 9,900.00
MISCELLANEOUS	$ 1,425.00	$ 1,425.00	$ 1,925.00
CAPITAL OUTLAY	$ -	$ -	$ -
OTHER USE OF FUNDS			
CONTRIBUTION TO OTHER FUND	$ -	$ -	$ -
TOTAL	$ 386,054.20	$ 351,721.38	$ 360,294.00

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	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
SALARIES	$ 17,000.00	$ 17,000.00	$ 17,000.00
PAYROLL TAX	$ 1,402.50	$ 1,402.50	$ 1,403.00
EQUIPMENT & SUPPLIES	$ 1,000.00	$ 1,000.00	$ 1,500.00
OPERATING AND MAINT. EXPENSES	$ 400.00	$ 400.00	$ 500.00
UTILITIES	$ 5,820.00	$ 5,820.00	$ 4,370.00
PROFESSIONAL SVCS.	$ -	$ -	$ 1,080.00
OTHER CONTRACTUAL SVCS.	$ 1,080.00	$ 1,080.00	$ 972.00
TRAINING, TRAVEL & MEALS	$ 200.00	$ 200.00	$ -
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL	$ 26,902.50	$ 26,902.50	$ 26,825.00

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	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
SALARIES	$ 32,673.08	$ 32,673.08	$ 33,480.00
PAYROLL TAX	$ 2,695.53	$ 2,695.53	$ 2,581.00
EQUIPMENT & SUPPLIES	$ 150.00	$ 150.00	$ 300.00
OPERATING AND MAINTENANCE	$ 13,520.00	$ 13,520.00	$ 17,000.00
PROFESSIONAL SVCS.	$ 16,000.00	$ 16,000.00	$ 12,000.00
OTHER CONTRACTUAL SVCS.	$ 2,300.00	$ 2,300.00	$ 3,000.00
TRAINING, TRAVEL & MEALS	$ 1,210.00	$ 1,210.00	$ 1,200.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL	**$ 68,548.61**	**$ 68,548.61**	**$ 69,561.00**

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	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
SALARIES	$ 203,635.00	$ 209,172.77	$ 242,349.00
OVERTIME	$ 3,500.00	$ 5,000.00	$ 5,000.00
HEALTH INSURANCE	$ 40,000.00	$ 40,000.00	$ 40,000.00
PAYROLL TAX	$ 17,088.64	$ 17,669.25	$ 20,406.00
RETIREMENT	$ 9,838.91	$ 10,173.21	$ 11,526.00
EQUIPMENT & SUPPLIES	$ 13,350.00	$ 20,000.00	$ 26,080.00
OPERATING AND MAINTENANCE	$ 10,760.00	$ 10,760.00	$ 7,911.00
VEHICLE FUEL & MAINT.	$ 16,000.00	$ 16,000.00	$ 18,500.00
UTILITIES	$ 2,700.00	$ 3,187.00	$ 7,148.00
ANIMAL HOLDING FACILITY	$ 400.00	$ 400.00	$ 1,500.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 14,939.00	$ 15,649.80	$ 26,197.00
TRAINING, TRAVEL & MEALS	$ 5,150.00	$ 16,575.00	$ 12,475.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ 46,000.00	$ -	$ -
TOTAL	$ 383,361.55	$ 364,587.03	$ 419,092.00

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	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
VOLUNTEER SERVICES	$ 31,100.00	$ 31,100.00	$ 33,500.00
DISABILITY INSURANCE	$ 1,988.00	$ 1,988.00	$ 1,988.00
EQUIPMENT & SUPPLIES	$ 8,510.00	$ 9,510.00	$ 8,510.00
OPERATING AND MAINTENANCE	$ 2,500.00	$ 2,500.00	$ 2,500.00
VEHICLE FUEL & MAINT.	$ 8,000.00	$ 8,000.00	$ 10,000.00
UTILITIES	$ 3,324.00	$ 3,324.00	$ 3,324.00
PROFESSIONAL SVCS.	$ -	$ -	$ 4,000.00
OTHER CONTRACTUAL SVCS.	$ 3,390.00	$ 5,890.00	$ 4,860.00
TRAINING, TRAVEL & MEALS	$ 3,400.00	$ 2,950.00	$ 4,900.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ 13,000.00	$ 46,000.00	$ 29,500.00
TOTAL	$ 75,212.00	$ 111,262.00	$ 103,082.00

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	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
SALARIES	$ 154,572.00	$ 189,204.00	$ 211,305.00
VOLUNTEER SERVICES	$ 4,500.00	$ 4,500.00	$ -
HEALTH INSURANCE	$ 8,000.00	$ 8,000.00	$ 16,000.00
DISABILITY INSURANCE	$ 2,260.00	$ 2,260.00	$ 2,260.00
PAYROLL TAX	$ 12,752.19	$ 15,609.33	$ 16,292.00
RETIREMENT	$ 2,482.27	$ 2,482.27	$ 4,334.00
EQUIPMENT & SUPPLIES	$ 1,400.00	$ 1,400.00	$ 1,150.00
OPERATING AND MAINTENANCE	$ 3,810.00	$ 3,810.00	$ 4,400.00
VEHICLE FUEL & MAINT.	$ 5,622.00	$ 5,622.00	$ 7,500.00
UTILITIES	$ 3,820.00	$ 3,820.00	$ 6,487.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 16,535.00	$ 11,035.00	$ 11,280.00
TRAINING, TRAVEL & MEALS	$ 500.00	$ 500.00	$ 1,500.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL	$ 216,253.46	$ 248,242.60	$ 282,508.00

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
- Oversee the Community Development Block Grant on 4th Street from Locust to Pecan
- Apply for additional grants to improve Main Street from 62/82 to N. 1st Street

PARKS AND RECREATION

PARKS LINE-ITEM	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
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	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
EQUIPMENT & SUPPLIES	$ -	$ -	$ -
OPERATING AND MAINTENANCE	$ 7,000.00	$ 7,000.00	$ 8,500.00
UTILITIES	$ 17,000.00	$ 17,000.00	$ 20,000.00
PROFESSIONAL SVCS.	$ 50,200.00	$ 5,000.00	$ 5,000.00
OTHER CONTRACTUAL SVCS.	$ 25,000.00	$ -	$ -
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ 319,800.00	$ 50,000.00	$ 50,000.00
TOTAL	$ 419,000.00	$ 79,000.00	$ 83,500.00

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 $0.078150; 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	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
PRINCIPAL	$ 70,000.00	$ 70,000.00	$ 70,000.00
INTEREST EXPENSE	$ 36,000.00	$ 33,375.00	$ 33,375.00
TOTAL	$ 106,000.00	$ 103,375.00	$ 103,375.00

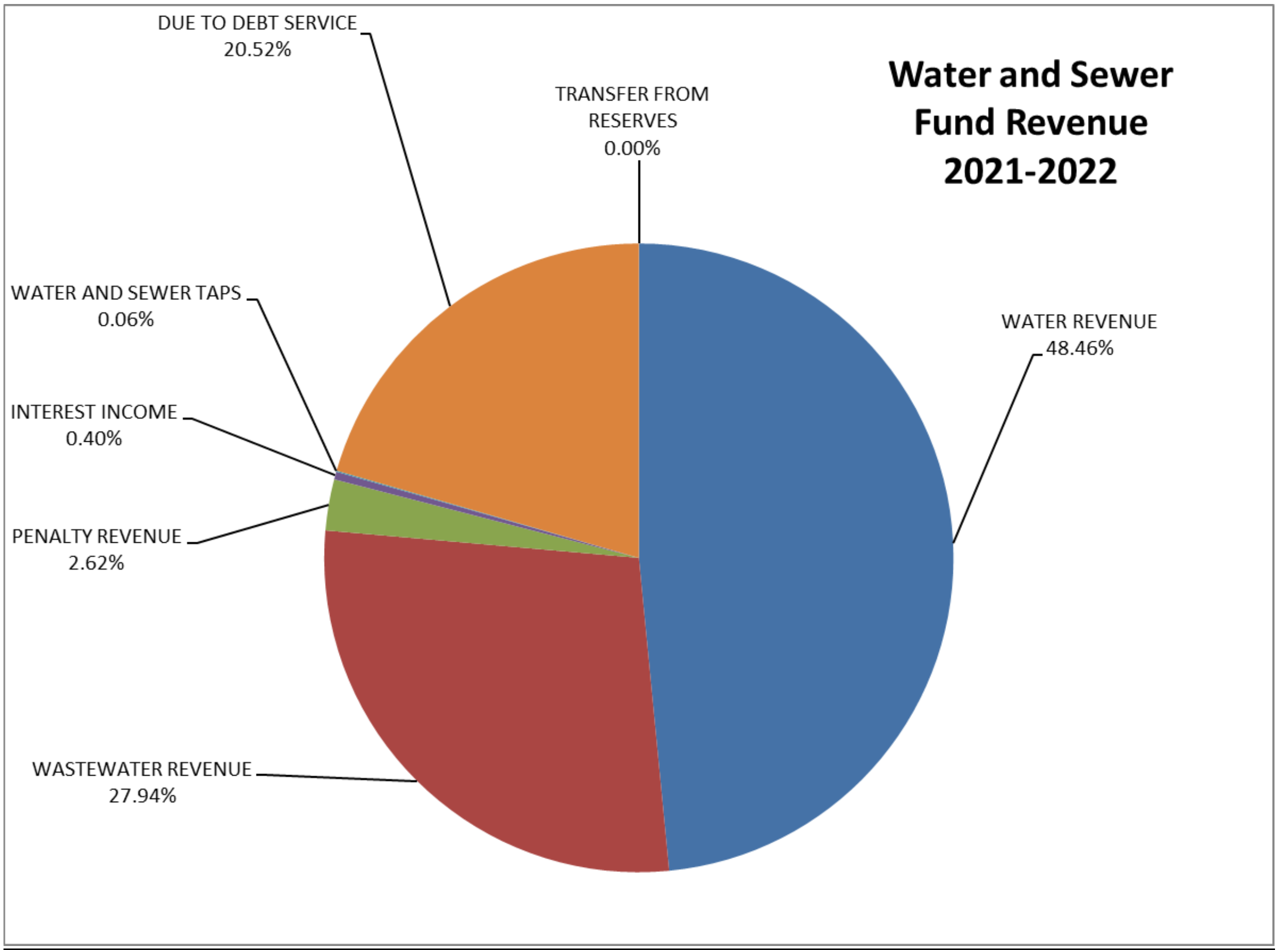
WATER AND WASTEWATER FUND

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	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
WATER REVENUE	$ 425,000.00	$ 425,000.00	$ 425,000.00
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	$ 150,000.00		
WATER SALES	$ -	$ -	$ -
TRANSFER FROM RESERVES	$ -	$ -	$ -
TOTAL	$ 1,027,000.00	$ 877,000.00	$ 877,000.00


Water and Sewer
Fund Revenue
2021-2022
DUE TO DEBT SERVICE
20.52%
TRANSFER FROM
RESERVES
0.00%
WATER AND SEWER TAPS
0.06%
INTEREST INCOME
0.40%
PENALTY REVENUE
2.62%
WASTEWATER REVENUE
27.94%
WATER REVENUE
48.46%

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 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	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
SALARIES	$ 192,076.00	$ 192,747.31	$ 202,002.00
OVERTIME	$ 12,600.00	$ 11,000.00	$ 9,000.00
UNEMPLOYMENT	$ -	$ -	
HEALTH INSURANCE	$ 32,000.00	$ 40,000.00	$ 40,000.00
PAYROLL TAX	$ 16,885.77	$ 16,809.15	$ 16,268.00
RETIREMENT	$ 9,722.11	$ 9,678.00	$ 9,833.00
MATERIALS AND SUPPLIES	$ 60,190.00	$ 60,190.00	$ 46,857.00
OPERATING AND MAINTENANCE	$ 52,355.00	$ 52,355.00	$ 43,086.00
VEHICLE FUEL & MAINT.	$ 20,850.00	$ 20,800.00	$ 24,100.00
UTILITIES	$ 48,350.00	$ 48,350.00	$ 48,060.00
PROFESSIONAL SVCS.	$ 51,100.00	$ 25,100.00	$ 12,200.00
CREDIT CARD FEES	$ 8,220.00	$ 8,220.00	$ 10,000.00
OTHER CONTRACTUAL SVCS.	$ 68,109.00	$ 71,013.00	$ 58,153.00
INTEREST EXPENSES	$ -		
TRAINING, TRAVEL & MEALS	$ 3,410.00	$ 2,850.00	$ 3,250.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ 164,179.00	$ -	$ 35,000.00
CONTRIBUTION TO OTHER FUNDS	$ 39,000.00	$ 71,000.00	$ 75,000.00
DEBT SERVICE CONTRIBUTIONS	$ 180,000.00	$ 180,000.00	$ 180,000.00
BOND PAYMENTS	$ 60,106.26	$ 58,606.26	$ 58,606.00
ALLOCATION TO RESERVES	$ -	$ -	$ -
CONTRIBUTION TO DEBT SERVICE	$ -	$ -	$ -
TOTAL	$ 1,019,153.14	$ 868,718.72	$ 871,415.00

2020-2021 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	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
PRINCIPAL	$ 40,000.00	$ 40,000.00	$ 40,000.00
INTEREST EXPENSE	$ 20,106.26	$ 18,606.26	$ 18,606.26
TOTAL	$ 60,106.26	$ 58,606.26	$ 58,606.26

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	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
SPRAYING REVENUE			
INTEREST INCOME			
SANITATION REVENUE	$ 252,000.00	$ 252,000.00	$ 252,000.00
INTEREST EARNED	$ -	$ -	$ -
GRANT PROCEEDS	$ -	$ -	$ -
SALE OF PROPERTY	$ -	$ -	$ -
DUE TO OTHER FUNDS	$ -	$ -	$ -
TRANSFER FROM RESERVES	$ -	$ -	$ -
	$ 252,000.00	$ 252,000.00	$ 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	2019-2020 ADOPTED	2020-2021 ADOPTED	2021-2022 PROPOSED
SALARIES	$ 4,800.00	$ 4,800.00	$ -
OVERTIME	$ 6,000.00	$ 6,000.00	$ 10,000.00
PAYROLL TAX	$ 396.00	$ 396.00	$ -
MATERIALS AND SUPPLIES	$ 10,000.00	$ 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.	$ 210,657.50	$ 216,226.71	$ 221,964.00
TRAINING, TRAVEL & MEALS	$ -	$ -	$ -
MISCELLANEOUS	$ -	$ -	$ -
DEPRECIATION	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -
CONTRIBUTION TO GENERAL	$ 10,000.00	$ 4,000.00	$ -
	$ 251,853.50	$ 251,422.71	$ 251,964.00

2010 Certificates of Obligation
Debt Service Schedule

Date	Principal	Interest	Fiscal Total
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
TOTAL	**$1,340,000.00**	**$291,953.23**	**$1,631,953.23**

APPENDIX A:

CITY ORGANIZATIONAL CHART