2023-2024

**ADOPTED BUDGET**

This budget will raise more total property taxes than last year's budget by $34,971.37 or 4.89%, and of that amount $2,203.88 is tax revenue to be raised from new property added to the tax roll this year.

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**BUDGET MESSAGE**

August 14, 2023

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 2023-2024. 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.

Since Covid the economy has continued to see rising inflation. In 2022 inflation rose above 6% and some reports have the rate exceeding 8%. Globally production chains continue to lag behind the need for products. Resulting in delays of capital outlay projects in both private and public sector. With the rising cost of goods, there was an increase in salaries to retain employees. Inflation, delay in material, and rising cost of goods to include personnel will continue to be the trend in the 2023-2023 market.

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 and the city received it Spring of 2023. This engine will provide additional safety features for the volunteers. The remaining ARPA funds were allocated in 2022-2023 and the Public Works department was able to purchase and install a new SCADA (supervisory control and data acquisition). The previous SCADA equipment failed on multiple occasions despite the attempt to update software, the system was approximately 10 years old.

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 5$^{th}$ and Hickory is over double the allowed MCL and previous attempts to reduce the MCL were not successful. The council selected Jacob Martin Engineering to remedy the situation. TCEQ accepted and approved the pilot program that resulted in the removal of 1,1-Dichloroethylene. The City applied for funding from USDA in 2023 and August of that year, the city received notification that the funding request was approved, and the council could move forward with the acceptance of the funds. The council will continue to review funding options to ensure that the city accepts a fiscally responsible funding institution.

EMS and Police continue to provide Idalou and the surrounding area with service. Under Chief Williams, officers continue to receive training that equips them with handling individuals and mass causality scenarios. The police department worked with 3 of the 5 officers that the department is allocated. With the reduced man power, the department continued to offer quality service to the citizens.
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 give a special thanks to staff and Council for their time and effort that was put forth in the development of the 2023-2024 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 | 2021-2022 ADOPTED | 2022-2023 AMENDED | 2023-2024 PROPOSED |
|---|---|---|---|
| REVENUES | $ 2,202,001.63 | $ 1,478,693.00 | $ 1,584,269.00 |
| EXPENDITURES | $ 2,197,042.66 | $ 1,477,968.00 | $ 1,583,692.14 |
| OVER/(UNDER) | $ 4,959.00 | $ 725.00 | $ 576.86 |

| WATER AND SEWER FUND | 2021-2022 ADOPTED | 2022-2023 AMENDED | 2023-2024 PROPOSED |
|---|---|---|---|
| REVENUES | $ 1,124,616.82 | $ 941,602.00 | $ 1,194,158.00 |
| EXPENDITURES | $ 1,063,965.99 | $ 939,431.00 | $ 1,193,204.46 |
| OVER/(UNDER) | $ 60,650.83 | $ 2,171.00 | $ 953.54 |

| SANITATION FUND | 2021-2022 ADOPTED | 2022-2023 AMENDED | 2022-2023 PROPOSED |
|---|---|---|---|
| REVENUES | $ 294,704.18 | $ 280,000.00 | $ 365,000.00 |
| EXPENDITURES | $ 294,368.61 | $ 277,500.00 | $ 365,000.00 |
| OVER/(UNDER) | $ 335.57 | $ 2,500.00 | $ - |

**PROPERTY TAX RATE**

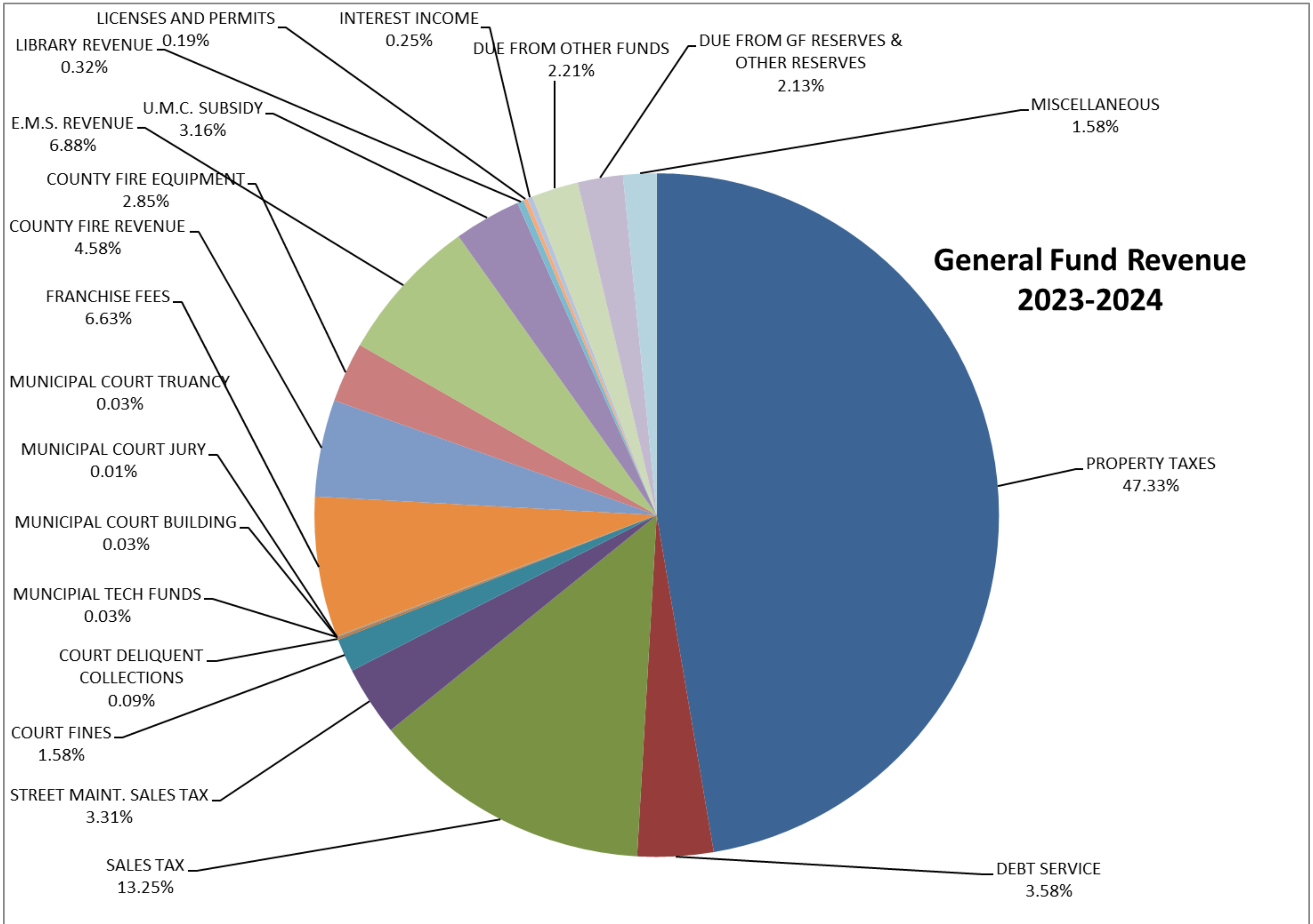
Property Tax Rate

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.

| | | | | | |
|---|---|---|---|---|---|
| 2023 Taxable Value | $ 161,345,898 | 2023 Taxable Value | $ 161,345,898 | 2023 Taxable Value | $ 161,345,898 |
| 2023 No New Revenue Tax Rate | $ 0.479696 | 2023 Voter Approval Rate | $ 0.516134 | 2023 Proposed Tax Rate | $ 0.500000 |
| 2023 M&O Rate | $ 0.444505 | 2023 M&O Rate | $ 0.480943 | 2023 M&O Rate | $ 0.464809 |
| 2023 I&S Rate | $ 0.035191 | 2023 I&S Rate | $ 0.035191 | 2023 I&S Rate | $ 0.035191 |
| **2023 No New Revenue Rate** | | **2023 Voter Approval Rate** | | **2023 PROPOSED TAX RATE** | |
| 2023 Total Taxable Value | $ 161,345,898 | 2023 Total Taxable Value | $ 161,345,898 | 2023 Total Taxable Value | $ 161,345,898 |
| 2023 M&O Tax Rate (Per $100 Valuation) | $0.444505 | 2023 M&O Tax Rate (Per $1 | $0.480943 | 2023 M&O Tax Rate (Per $1 | $0.464809 |
| 2023 Estimated M&O Tax Levy | $ 717,191 | 2023 Estimated M&O Tax L | $ 775,982 | 2023 Estimated M&O Tax L | $ 749,950 |
| 2023 Total Taxable Value | $ 161,345,898 | 2023 Total Taxable Value | $ 161,345,898 | 2023 Total Taxable Value | $ 161,345,898 |
| 2023 Debt Service Rate | $0.035191 | 2023 Debt Service Rate | $0.035191 | 2023 Debt Service Rate | $0.035191 |
| 2023 Estimated Debt Service Tax Levy | $56,779 | 2023 Estimated Debt Servi | $56,779 | 2023 Estimated Debt Servi | $56,779 |
| 2023 M&O Tax Levy | $ 717,191 | 2023 M&O Tax Levy | $ 775,982 | 2023 M&O Tax Levy | $ 749,950 |
| 2023 Debt Service Tax Levy | $56,779 | 2023 Debt Service Tax Levy | $56,779 | 2023 Debt Service Tax Levy | $56,779 |
| **2023 Total Tax Levy** | **$ 773,970** | **2023 Total Tax Levy** | **$ 832,761** | **2023 Total Tax Levy** | **$ 806,729** |

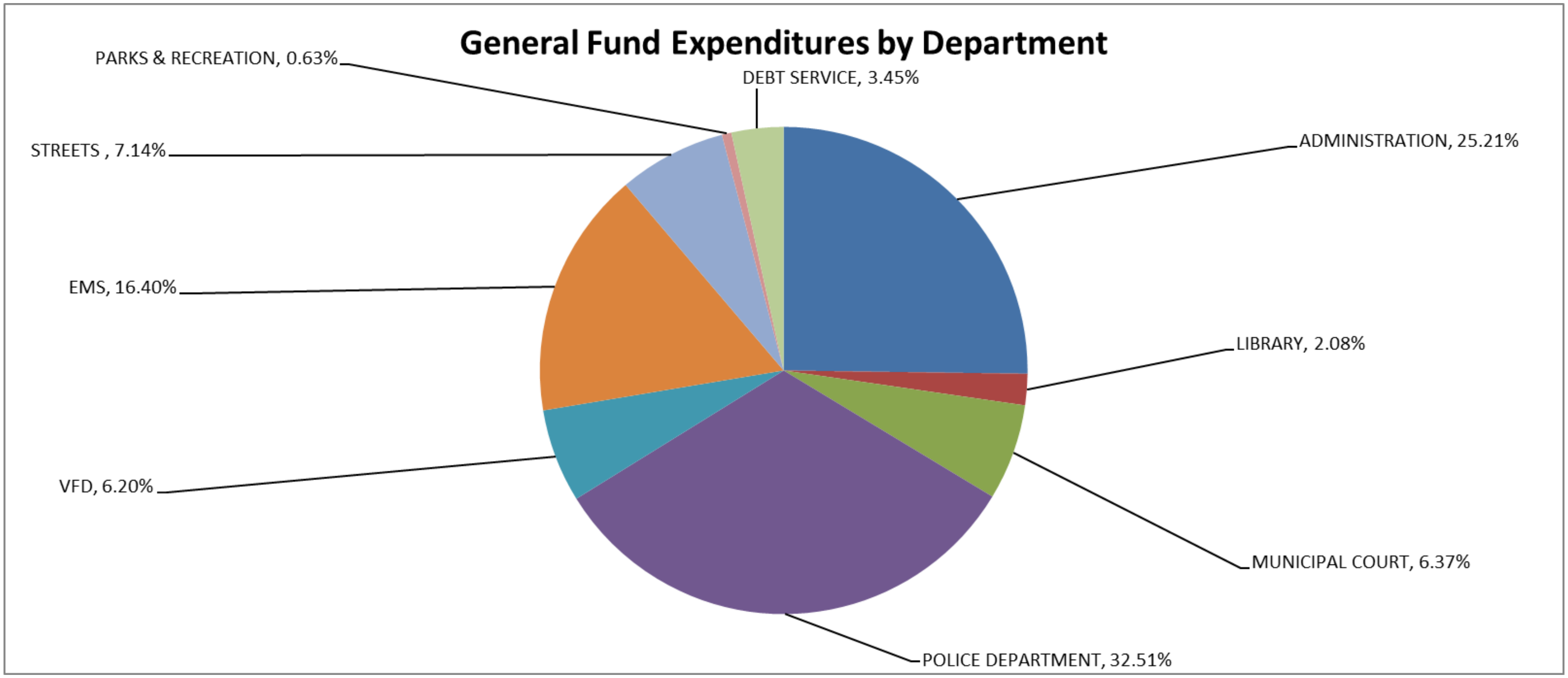
**GENERAL FUND** The General Fund accounts for resources which are not required to be accounted for in another fund. This Fund accounts for several of the City's primary services (Public Safety, Public Works, General Administration, etc.) and is the primary operating unit of the City.

| Line Item | 2021-2022 AMENDED | 2022-2023 ADOPTED | 2023-2024 PROPOSED |
|---|---|---|---|
| PROPERTY TAXES | $ 657,146.00 | $ 685,226.00 | $ 749,950.26 |
| DELINQUENT PROPERTY TAXES | $ - | $ - | $ - |
| PROPERTY TAX P&I | | 0 | $ - |
| DEBT SERVICE | $ 103,375.00 | $ 54,602.00 | $ 56,780.00 |
| SALES TAX | $ 200,000.00 | $ 185,000.00 | $ 210,000.00 |
| STREET MAINT. SALES TAX | $ 50,000.00 | $ 46,000.00 | $ 52,500.00 |
| COURT FINES | $ 31,000.00 | $ 18,000.00 | $ 25,000.00 |
| COURT DELIQUENT FUNDS | $ 3,262.00 | $ 1,000.00 | $ 1,500.00 |
| MUNCIPIAL TECH FUNDS | $ 466.00 | $ 700.00 | $ 400.00 |
| MUNICIPAL COURT BUILDING | $ 335.00 | | $ 400.00 |
| MUNICIPAL COURT TRUANCY | $ 342.00 | | $ 400.00 |
| MUNICIPAL COURT JURY | | | $ 200.00 |
| DOG POUND REVENUE | $ 6.85 | $ 100.00 | $ - |
| CHARGES FOR SERVICES | $ - | $ - | $ - |
| FRANCHISE FEES | $ 112,153.00 | $ 95,000.00 | $ 105,000.00 |
| COUNTY FIRE REVENUE | $ 75,911.00 | $ 75,911.00 | $ 72,540.00 |
| COUNTY FIRE EQUIPMENT | $ 45,454.00 | $ 45,454.00 | $ 45,102.00 |
| E.M.S. REVENUE | $ 100,000.00 | $ 80,000.00 | $ 109,000.00 |
| U.M.C. SUBSIDY | $ 53,000.00 | $ 50,000.00 | $ 50,000.00 |
| POLICE WARRANT FUNDS | $ - | $ - | $ - |
| LIBRARY REVENUE | $ 3,235.00 | $ 3,200.00 | $ 5,000.00 |
| LICENSES AND PERMITS | $ 8,983.00 | $ 3,500.00 | $ 3,000.00 |
| INTEREST INCOME | $ 7,216.00 | $ 2,000.00 | $ 4,000.00 |
| GRANT PROCEEDS | $ 316,050.00 | $ - | $ - |
| DUE FROM RESERVES | $ - | $ 28,000.00 | $ 33,735.00 |
| SALE OF PROPERTY | $ - | $ - | $ - |
| DUE FROM ARRPA FUNDS | $ 399,800.00 | $ - | $ - |
| DUE FROM OTHER FUNDS | $ - | $ 75,000.00 | $ 35,000.00 |
| MISCELLANEOUS | $ 34,266.78 | $ 30,000.00 | $ 25,000.00 |
| Total Revenue | **$ 2,202,001.63** | **$ 1,478,693.00** | **$ 1,584,507.26** |


General Fund Revenue 2023-2024
LICENSES AND PERMITS 0.19%
INTEREST INCOME 0.25%
LIBRARY REVENUE 0.32%
DUE FROM OTHER FUNDS 2.21%
DUE FROM GF RESERVES & OTHER RESERVES 2.13%
MISCELLANEOUS 1.58%
U.M.C. SUBSIDY 3.16%
E.M.S. REVENUE 6.88%
COUNTY FIRE EQUIPMENT 2.85%
COUNTY FIRE REVENUE 4.58%
FRANCHISE FEES 6.63%
MUNICIPAL COURT TRUANCY 0.03%
MUNICIPAL COURT JURY 0.01%
MUNICIPAL COURT BUILDING 0.03%
MUNCIPIAL TECH FUNDS 0.03%
COURT DELIQUENT COLLECTIONS 0.09%
COURT FINES 1.58%
STREET MAINT. SALES TAX 3.31%
SALES TAX 13.25%
PROPERTY TAXES 47.33%
DEBT SERVICE 3.58%

**Expenditures**

| BY DEPARTMENT | 2021-2022 AMENDED | 2022-2023 ADOPTED | 2023-2024 PROPOSED |
|---|---|---|---|
| ADMINISTRATION | $ 432,034.64 | $ 419,624.12 | $ 399,250.72 |
| LIBRARY | $ 24,846.56 | $ 28,692.32 | $ 32,904.75 |
| MUNICIPAL COURT | $ 62,061.82 | $ 62,928.90 | $ 100,900.10 |
| POLICE DEPARTMENT | $ 406,854.96 | $ 441,460.67 | $ 514,912.97 |
| VFD | $ 550,218.83 | $ 129,212.00 | $ 98,228.00 |
| EMS | $ 228,867.48 | $ 261,947.93 | $ 259,773.60 |
| STREETS | $ 376,559.73 | $ 74,500.00 | $ 113,120.00 |
| PARKS & RECREATION | $ 12,223.64 | $ 5,000.00 | $ 10,000.00 |
| DEBT SERVICE | $ 103,375.00 | $ 54,602.00 | $ 54,602.00 |
| **TOTAL** | **$ 2,197,042.66** | **$ 1,477,967.94** | **$ 1,583,692.14** |


General Fund Expenditures by Department
PARKS & RECREATION, 0.63%
DEBT SERVICE, 3.45%
STREETS , 7.14%
ADMINISTRATION, 25.21%
EMS, 16.40%
LIBRARY, 2.08%
VFD, 6.20%
MUNICIPAL COURT, 6.37%
POLICE DEPARTMENT, 32.51%

<u>**ADMINISTRATION**</u>

**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 | 2021-2022 AMENDED | 2022-2023 ADOPTED | 2023-2024 PROPOSED |
|---|---|---|---|
| SALARIES | $ 157,676.73 | $ 164,520.00 | $ 137,114.03 |
| HEALTH INSURANCE | $ 21,041.45 | $ 27,000.00 | $ 18,000.00 |
| PAYROLL TAX | $ 10,731.27 | $ 12,684.49 | $ 10,571.49 |
| RETIREMENT | $ 7,309.09 | $ 7,666.63 | $ 8,542.20 |
| EQUIPMENT & SUPPLIES | $ 3,500.00 | $ 12,000.00 | $ 12,000.00 |
| OPERATING AND MAINTENANCE | $ 24,000.00 | $ 17,920.00 | $ 17,920.00 |
| VEHICLE FUEL & MAINT. | $ 6,000.00 | $ 6,000.00 | $ 6,000.00 |
| UTILITIES | $ 24,248.73 | $ 31,032.00 | $ 31,032.00 |
| PROFESSIONAL SVCS. | $ 58,925.73 | $ 38,525.00 | $ 28,525.00 |
| OTHER CONTRACTUAL SVCS. | $ 89,851.64 | $ 83,826.00 | $ 111,096.00 |
| TRAINING, TRAVEL & MEALS | $ 17,000.00 | $ 16,550.00 | $ 16,550.00 |
| MISCELLANEOUS | $ 7,000.00 | $ 1,900.00 | $ 1,900.00 |
| CAPITAL OUTLAY | $ 4,750.00 | $ - | $ - |
| OTHER USE OF FUNDS | $ - | | $ - |
| CONTRIBUTION TO OTHER FUND | $ - | $ - | $ - |
| **TOTAL** | $ 432,034.64 | $ 419,624.12 | $ 399,250.72 |

**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** | **2021-2022 AMENDED** | **2022-2023 ADOPTED** | **2023-2024 PROPOSED** |
|---|---|---|---|
| SALARIES | $ 17,018.18 | $ 15,600.00 | $ 20,735.00 |
| PAYROLL TAX | $ 1,302.55 | $ 1,200.00 | $ 1,389.75 |
| EQUIPMENT & SUPPLIES | $ - | $ - | $ 2,500.00 |
| OPERATING AND MAINT. EXPENSES | $ 774.55 | $ 500.00 | $ 3,000.00 |
| UTILITIES | $ 4,662.55 | $ 4,470.16 | $ 4,080.00 |
| PROFESSIONAL SVCS. | $ - | $ 5,950.16 | $ - |
| OTHER CONTRACTUAL SVCS. | $ 1,088.73 | $ 972.00 | $ 1,200.00 |
| TRAINING, TRAVEL & MEALS | $ - | $ - | $ - |
| MISCELLANEOUS | $ - | $ - | $ - |
| CAPITAL OUTLAY | $ - | $ - | $ - |
| **TOTAL** | $ 24,846.56 | $ 28,692.32 | $ 32,904.75 |

**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 | 2021-2022 AMENDED | 2022-2023 ADOPTED | 2023-2024 PROPOSED |
|---|---|---|---|
| SALARIES | $ 33,007.64 | $ 34,935.38 | $ 59,427.20 |
| HEALTH INSURANCE | | | $ 9,000.00 |
| PAYROLL TAX | $ 2,428.36 | $ 2,693.52 | $ 3,385.80 |
| RETIREMENT | | | $ 2,462.10 |
| EQUIPMENT & SUPPLIES | $ 600.00 | $ 300.00 | $ 300.00 |
| OPERATING AND MAINTENANCE | $ 10,690.91 | $ 9,000.00 | $ 10,500.00 |
| VEHICLE FUEL & MAINT. | $ 565.09 | $ - | $ - |
| UTILITIES | | | $ 4,000.00 |
| PROFESSIONAL SVCS. | $ 300.00 | $ 12,000.00 | $ 3,000.00 |
| OTHER CONTRACTUAL SVCS. | $ 3,969.82 | $ 3,000.00 | $ 5,550.00 |
| TRAINING, TRAVEL & MEALS | $ 10,500.00 | $ 1,000.00 | $ 3,275.00 |
| MISCELLANEOUS | $ - | $ - | $ - |
| CAPITAL OUTLAY | $ - | $ - | $ - |
| **TOTAL** | **$ 62,061.82** | **$ 62,928.90** | **$ 100,900.10** |

**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 | 2021-2022 AMENDED | 2022-2023 ADOPTED | 2023-2024 PROPOSED |
|---|---|---|---|
| SALARIES | $ 197,432.73 | $ 249,058.43 | $ 271,381.00 |
| OVERTIME | $ 21,670.91 | $ 8,000.00 | $ 10,000.00 |
| HEALTH INSURANCE | $ 34,999.64 | $ 45,000.00 | $ 45,000.00 |
| PAYROLL TAX | $ 16,277.45 | $ 21,207.32 | $ 23,213.93 |
| RETIREMENT | $ 9,046.91 | $ 11,978.92 | $ 17,530.04 |
| EQUIPMENT & SUPPLIES | $ 25,681.09 | $ 23,900.00 | $ 30,220.00 |
| OPERATING AND MAINTENANCE | $ 11,140.36 | $ 5,400.00 | $ 5,450.00 |
| VEHICLE FUEL & MAINT. | $ 19,222.60 | $ 28,500.00 | $ 25,450.00 |
| UTILITIES | $ 7,000.00 | $ 4,999.00 | $ 8,448.00 |
| ANIMAL HOLDING FACILITY | $ 350.00 | $ 2,450.00 | $ 1,090.00 |
| PROFESSIONAL SVCS. | $ - | $ - | $ - |
| OTHER CONTRACTUAL SVCS. | $ 23,812.36 | $ 27,822.00 | $ 33,205.00 |
| TRAINING, TRAVEL & MEALS | $ 10,807.64 | $ 13,145.00 | $ 11,290.00 |
| MISCELLANEOUS | $ 3,363.27 | $ - | $ - |
| CAPITAL OUTLAY | $ 26,050.00 | $ - | $ 32,635.00 |
| **TOTAL** | $ 406,854.96 | $ 441,460.67 | $ 514,912.97 |

## 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 | 2021-2022 AMENDED | 2022-2023 ADOPTED | 2023-2024 PROPOSED |
|---|---|---|---|
| VOLUNTEER SERVICES | $ 34,900.00 | $ 35,100.00 | $ 36,600.00 |
| DISABILITY INSURANCE | $ - | $ 1,988.00 | $ 1,988.00 |
| EQUIPMENT & SUPPLIES | $ 3,416.73 | $ 7,010.00 | $ 12,510.00 |
| OPERATING AND MAINTENANCE | $ 14,323.64 | $ 2,500.00 | $ 3,520.00 |
| VEHICLE FUEL & MAINT. | $ 9,200.00 | $ 12,000.00 | $ 12,000.00 |
| UTILITIES | $ 3,000.00 | $ 3,400.00 | $ 5,800.00 |
| PROFESSIONAL SVCS. | $ - | $ 2,000.00 | $ 2,500.00 |
| OTHER CONTRACTUAL SVCS. | $ 2,229.82 | $ 4,860.00 | $ 18,410.00 |
| TRAINING, TRAVEL & MEALS | $ 3,259.64 | $ 3,400.00 | $ 3,400.00 |
| MISCELLANEOUS | $ - | $ - | $ 1,500.00 |
| CAPITAL OUTLAY | $ 469,889.00 | $ 56,954.00 | $ - |
| LBK COUNTY NOTE PAYMENT | $ 10,000.00 | $ - | $ - |
| **TOTAL** | $ 550,218.83 | $ 129,212.00 | $ 98,228.00 |

## 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 | 2021-2022 AMENDED | 2022-2023 ADOPTED | 2023-2024 PROPOSED |
|---|---|---|---|
| SALARIES | $ 168,291.27 | $ 200,728.00 | $ 195,000.00 |
| VOLUNTEER SERVICES | $ - | $ - | $ - |
| HEALTH INSURANCE | $ 13,348.57 | $ 9,000.00 | $ 9,000.00 |
| DISABILITY INSURANCE | $ - | $ 2,260.00 | $ 2,260.00 |
| PAYROLL TAX | $ 13,353.82 | $ 15,476.13 | $ 15,034.50 |
| RETIREMENT | $ 4,101.82 | $ 4,333.80 | $ 1,059.10 |
| EQUIPMENT & SUPPLIES | $ 483.27 | $ 1,150.00 | $ 1,150.00 |
| OPERATING AND MAINTENANCE | $ 5,200.00 | $ 4,820.00 | $ 5,620.00 |
| VEHICLE FUEL & MAINT. | $ 6,000.00 | $ 7,500.00 | $ 9,250.00 |
| UTILITIES | $ 3,500.00 | $ 3,900.00 | $ 6,520.00 |
| PROFESSIONAL SVCS. | $ - | $ - | $ - |
| OTHER CONTRACTUAL SVCS. | $ 12,402.55 | $ 11,280.00 | $ 11,280.00 |
| TRAINING, TRAVEL & MEALS | $ 2,186.18 | $ 1,500.00 | $ 2,500.00 |
| MISCELLANEOUS | $ - | $ - | $ - |
| CAPITAL OUTLAY | $ - | $ - | $ 1,100.00 |
| **TOTAL** | $ 228,867.48 | $ 261,947.93 | $ 259,773.60 |

**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 | 2021-2022 AMENDED | 2022-2023 ADOPTED | 2023-2024 PROPOSED |
|---|---|---|---|
| EQUIPMENT & SUPPLIES | $ - | $ - | $ - |
| OPERATING AND MAINTENANCE | $ 10,123.64 | $ 5,000.00 | $ 10,000.00 |
| PROFESSIONAL SVCS. | $ - | $ - | $ - |
| OTHER CONTRACTUAL SVCS. | $ 2,100.00 | $ - | $ - |
| MISCELLANEOUS | $ - | $ - | $ - |
| CAPITAL OUTLAY | $ - | $ - | $ - |
| **TOTAL** | $ 12,223.64 | $ 5,000.00 | $ 10,000.00 |

**STREETS**

| STREETS LINE-ITEM | 2021-2022 AMENDED | 2022-2023 ADOPTED | 2023-2024 PROPOSED |
|---|---|---|---|
| EQUIPMENT & SUPPLIES | $ 1,687.64 | $ - | $ - |
| OPERATING AND MAINTENANCE | $ 5,104.36 | $ 8,500.00 | $ 8,500.00 |
| UTILITIES | $ 30,573.82 | $ 20,000.00 | $ 35,000.00 |
| PROFESSIONAL SVCS. | $ 49,613.64 | $ 5,000.00 | $ 3,620.00 |
| OTHER CONTRACTUAL SVCS. | $ - | $ - | $ - |
| MISCELLANEOUS | $ - | $ - | $ - |
| CAPITAL OUTLAY | $ 289,580.27 | $ 41,000.00 | $ 66,000.00 |
| **TOTAL** | $ 376,559.73 | $ 74,500.00 | $ 113,120.00 |

## 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.

**2022-2023 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 $0.035191; 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:

| GENERAL FUND DEBT SERVICE FUND | 2021-2022 ADOPTED | 2022-2023 AMENDED | 2023-2024 PROPOSED |
|---|---|---|---|
| PRINCIPAL PAYMENTS | $ 103,772.50 | $ 49,169.50 | $ 53,115.81 |
| INTEREST EXPENSE PAYMENTS | $ 5,432.50 | $ 5,432.50 | $ 3,664.19 |
| TOTAL | $ 109,205.00 | $ 54,602.00 | $ 56,780.00 |

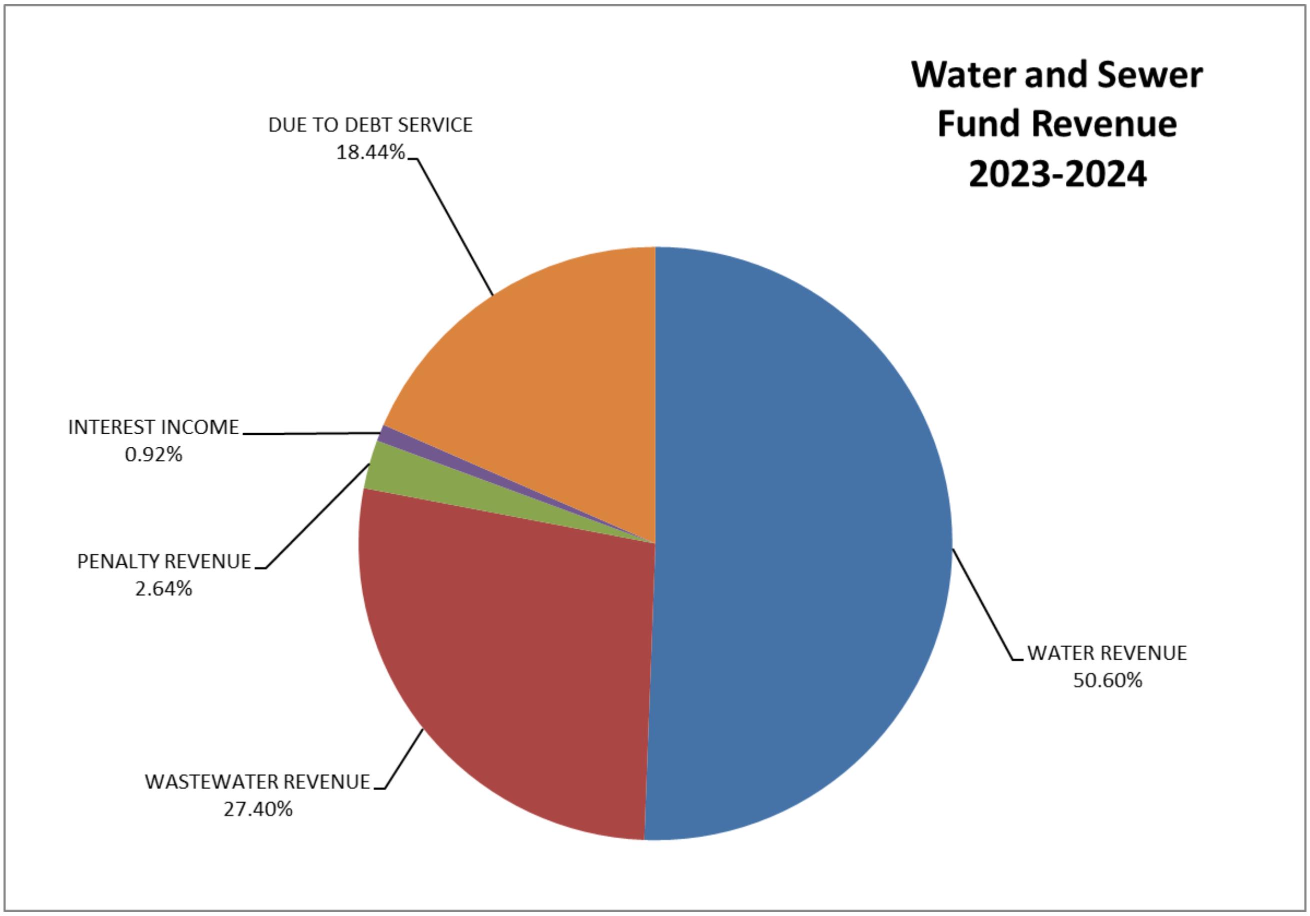
**WATER AND WASTEWATER FUND**

**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 | 2021-2022 AMENDED | 2022-2023 ADOPTED | 2023-2024 PROPOSED |
|---|---|---|---|
| WATER REVENUE | $ 493,868.73 | $ 435,000.00 | $ 626,133.00 |
| GRANT PROCEEDS | $ - | $ - | $ - |
| WATER DELIQUENT COLLECTION | $ - | $ - | $ - |
| WASTEWATER REVENUE | $ 267,410.18 | $ 245,000.00 | $ 287,025.00 |
| PENALTY REVENUE | $ 25,814.18 | $ 23,000.00 | $ 25,000.00 |
| INTEREST INCOME | $ 8,960.73 | $ 3,500.00 | $ 25,000.00 |
| WATER AND SEWER TAPS | $ - | $ 500.00 | $ 1,000.00 |
| DUE TO DEBT SERVICE | $ 180,000.00 | $ 180,000.00 | $ 180,000.00 |
| DUE TO INFRASTRUCTURE FUND | $ - | $ - | $ - |
| OTHER INCOME | | $ 54,602.00 | $ - |
| WATER SALES | $ 148,563.00 | $ - | $ - |
| TRANSFER FROM RESERVES | $ - | $ - | $ 50,000.00 |
| **TOTAL** | $ 1,124,616.82 | $ 941,602.00 | $ 1,194,158.00 |


Water and Sewer
Fund Revenue
2023-2024
DUE TO DEBT SERVICE
18.44%
INTEREST INCOME
0.92%
PENALTY REVENUE
2.64%
WASTEWATER REVENUE
27.40%
WATER REVENUE
50.60%

**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 | 2021-2022 AMENDED | 2022-2023 ADOPTED | 2023-2024 PROPOSED |
|---|---|---|---|
| SALARIES | $ 201,685.09 | $ 217,967.00 | $ 255,011.10 |
| OVERTIME | $ 11,486.18 | $ 12,680.00 | $ 14,800.00 |
| UNEMPLOYMENT | $ - | $ - | $ - |
| HEALTH INSURANCE | $ 24,444.00 | $ 45,000.00 | $ 45,000.00 |
| PAYROLL TAX | $ 15,591.27 | $ 17,782.88 | $ 20,802.44 |
| RETIREMENT | $ 9,080.73 | $ 10,748.15 | $ 16,809.23 |
| MATERIALS AND SUPPLIES | $ 38,487.27 | $ 68,596.60 | $ 68,800.00 |
| OPERATING AND MAINTENANCE | $ 65,417.45 | $ 46,101.00 | $ 59,034.00 |
| VEHICLE FUEL & MAINT. | $ 30,375.27 | $ 22,578.00 | $ 17,578.00 |
| UTILITIES | $ 43,290.55 | $ 53,164.88 | $ 53,164.88 |
| PROFESSIONAL SVCS. | $ 23,527.64 | $ 12,200.00 | $ 32,850.00 |
| CREDIT CARD FEES | $ 10,992.00 | $ 11,500.00 | $ 15,000.00 |
| OTHER CONTRACTUAL SVCS. | $ 93,254.18 | $ 75,250.00 | $ 80,250.00 |
| INTEREST EXPENSES | $ 5,204.73 | $ - | $ 5,855.81 |
| TRAINING, TRAVEL & MEALS | $ 2,910.55 | $ 3,600.00 | $ 4,210.00 |
| MISCELLANEOUS | $ 201.82 | $ - | $ - |
| CAPITAL OUTLAY | $ 228,411.00 | $ - | $ 50,000.00 |
| CONTRIBUTION TO OTHER FUNDS | $ 21,000.00 | $ 75,000.00 | $ 35,000.00 |
| DEBT SERVICE CONTRIBUTIONS | $ 180,000.00 | $ - | $ - |
| BOND PAYMENTS | $ 58,606.26 | $ 87,262.00 | $ 214,039.00 |
| ALLOCATION TO RESERVES | $ - | $ 180,000.00 | $ 180,000.00 |
| CONTRIBUTION TO DEBT SERVICE | $ - | $ - | $ - |
| **TOTAL** | $ 1,063,965.99 | $ 939,430.51 | $ 1,168,204.46 |

**2023-2024 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:

| **WATER AND SEWER FUND DEBT SERVICE FUND 2010 CERTIFICATE OF OBLIGATION** | **2021-2022 ADOPTED** | **2022-2023 AMENDED** | **2023-2024 PROPOSED** |
|---|---|---|---|
| PRINCIPAL PAYMENTS | $ 27,227.50 | $ 81,829.50 | $ 84,885.19 |
| INTEREST EXPENSE PAYMENTS | $ 5,432.50 | $ 5,432.50 | $ 5,855.81 |
| TOTAL | $ 32,660.00 | $ 87,262.00 | $ 90,741.00 |

| **WATER AND SEWER FUND DEBT SERVICE FUND USDA 2024** | **2021-2022 ADOPTED** | **2022-2023 AMENDED** | **2023-2024 PROPOSED** |
|---|---|---|---|
| ESTIMATE OF PRINCIPAL + INTEREST | $ - | $ - | $ 123,298.00 |
| TOTAL | $ - | $ - | $ 123,298.00 |

**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 FUND | 2021-2022 ADOPTED | 2022-2023 AMENDED | 2023-2024 PROPOSED |
|---|---|---|---|
| REVENUES | $ 294,704.18 | $ 280,000.00 | $ 320,000.00 |
| EXPENDITURES | $ 294,368.61 | $ 277,500.00 | $ 320,000.00 |
| OVER/(UNDER) | $ 335.57 | $ 2,500.00 | $ - |

**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 | 2021-2022 AMENDED | 2022-2023 ADOPTED | 2023-2024 PROPOSED |
|---|---|---|---|
| SALARIES | $ - | $ - | $ - |
| OVERTIME | $ 5,429.45 | $ 10,000.00 | $ 10,000.00 |
| PAYROLL TAX | $ - | $ - | $ - |
| MATERIALS AND SUPPLIES | $ 1,500.00 | | $ 7,500.00 |
| OPERATING AND MAINTENANCE | $ 2,404.36 | $ 10,000.00 | $ 7,500.00 |
| VEHICLE FUEL & MAINT. | $ - | $ - | $ - |
| PROFESSIONAL SVCS. | $ - | $ - | $ - |
| OTHER CONTRACTUAL SVCS. | $ 255,784.80 | $ 257,500.00 | $ 295,000.00 |
| TRAINING, TRAVEL & MEALS | $ - | $ - | $ - |
| MISCELLANEOUS | $ - | $ - | $ - |
| DEPRECIATION | $ - | $ - | $ - |
| CAPITAL OUTLAY | $ 29,250.00 | $ - | $ - |
| CONTRIBUTION TO GENERAL | $ - | $ - | $ - |
| | $ 294,368.61 | $ 277,500.00 | $ 320,000.00 |

2010 Certificates of Obligation
Debt Service Schedule

| Date | Principal | Interest | Fiscal Total |
|---|---|---|---|
| 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** | **$1,021,000.00** | **$36,355.00** | **$1,057,355.00** |

**APPENDIX A:**

CITY ORGANIZATIONAL CHART