2025-2026
Budget

This budget will raise more total property taxes than last year's budget by $26,896.00 (a 3.5% increase), and of that amount $2,285 is tax revenue to be raised from new property added to the tax roll this year.

Record Vote
Joe Sisk: Yes
Darrell Fuller: Yes
Albert Bravo: Yes
Brendi Pierce: Yes
Kyle Dubois: Yes
William R. Perkins: Other, non-voting member

2025 No New Revenue Rate	
2025 Total Taxable	$ 185,641,825
2025 M&O Tax Rate (Per $100 Valuation)	$0.454098
2025 Estimated M&O Tax Levy	$ 842,996
2025 Total Taxable	$ 185,641,825
2025 Debt Service	$0.030824
2024 Estimated Debt Service Tax Levy	$57,222
2025M&O Tax Levy	$ 842,996
2025 Debt Service Tax Levy	$57,222
2025 Total Tax Levy	**$ 900,218**

2025 VOTER APPROVAL RATE	
2025 Total Taxable Value	$ 185,641,825
2025 M&O Tax Rate (Per $100 Valuation)	$0.469206
2025 Estimated M&O Tax Levy	$ 871,043
2025 Total Taxable Value	$ 185,641,825
2025 Debt Service Rate	$0.030824
2024 Estimated Debt Service Tax Levy	$57,222
2025M&O Tax Levy	$ 871,043
2025 Debt Service Tax Levy	$57,222
2025 Total Tax Levy	**$ 928,265**

2025 PROPOSED TAX RATE	
2025 Total Taxable	$ 185,641,825
2025 M&O Tax Rate (Per $100 Valuation)	$0.469206
2025 Estimated M&O Tax Levy	$ 871,043
2025 Total Taxable	$ 185,641,825
2025 Debt Service	$0.030824
2024 Estimated Debt Service Tax Levy	$57,222
2025M&O Tax Levy	$ 871,043
2025 Debt Service Tax Levy	$57,222
2025 Total Tax Levy	**$ 928,265**

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BUDGET MESSAGE

July 13, 2025

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 2025-2026. 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.

The FY 2025–2026 Budget is balanced across all major operating funds and reflects a continued commitment to public safety, infrastructure, and essential services. This budget is built on a certified taxable value of $182,000,000—an increase of 1.24% from the previous year. The adopted property tax rate of $0.512613 per $100 of valuation includes an M&O rate of $0.481172 and an I&S rate of $0.031441. This rate will generate an estimated total levy of $932,955, representing a $31,587 (3.5%) increase from last year, with $2,285 attributed to new property added to the tax roll.

Despite economic pressures, the General Fund remains strong, with projected revenues of $1,876,545 and expenditures of $1,875,637. Public safety continues to be a top priority, with the Police Department budget at $537,980 and EMS funding increased to $379,679 to support recruitment, equipment, and training. The continued investment in EMS follows the Council's proactive decision to match UMC pay rates last year—resulting in increased stability and improved service to residents.

On the infrastructure front, the Water and Wastewater Fund is budgeted at $1,089,300 in revenue and $1,086,032 in expenditures, with key funding in place to begin the USDA-supported water system upgrades, including the construction of a new elevated water tower. These improvements will replace aging infrastructure and enhance water quality for our residents.
The City has also prioritized quality of life through additional support for the Library, Parks, and Street Maintenance. The Parks budget includes new investments for maintenance and recreational improvements, and we will continue to pursue grant opportunities to enhance our outdoor spaces and improve key transportation routes.

The preparation of this budget reflects countless hours of work from department heads, administrative staff, and Council Members. I extend my sincere thanks to each of you for your guidance, support, and commitment to making thoughtful, forward-thinking decisions that reflect the priorities of our community. I feel strongly about this document and the transparency we aim to provide to the citizens. This is one of the most important documents produced by a local government, and as stewards of the public trust, it is essential that we approach its preparation and implementation with the utmost care. As we move into FY 2025–2026, we remain dedicated to responsible stewardship of public funds, the delivery of high-quality services, and continued investment in Idalou's future.
Respectfully Submitted,

Suzette Williams
City Administrator

FUND SUMMARY

The fund summary is a comprehensive view of all the City's major funds:

GENERAL FUND	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
REVENUES	$ 1,584,507.00	$ 1,836,984.00	$ 1,896,354.00
EXPENDITURES	$ 1,583,692.14	$ 1,836,768.00	$ 1,896,252.00
OVER/(UNDER)	$ 814.86	$ 216.00	$ 102.00

WATER AND SEWER FUND	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
REVENUES	$ 1,194,158.00	$ 1,048,806.00	$ 1,089,300.00
EXPENDITURES	$ 1,168,204.46	$ 1,043,754.00	$ 1,089,032.00
OVER/(UNDER)	$ 25,953.54	$ 5,052.00	$ 268.00

SANITATION FUND	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
REVENUES	$ 320,000.00	$ 320,000.00	$ 330,000.00
EXPENDITURES	$ 320,000.00	$ 320,000.00	$ 328,500.00
OVER/(UNDER)	$ -	$ -	$ 1,500.00

PROPERTY TAX RATE

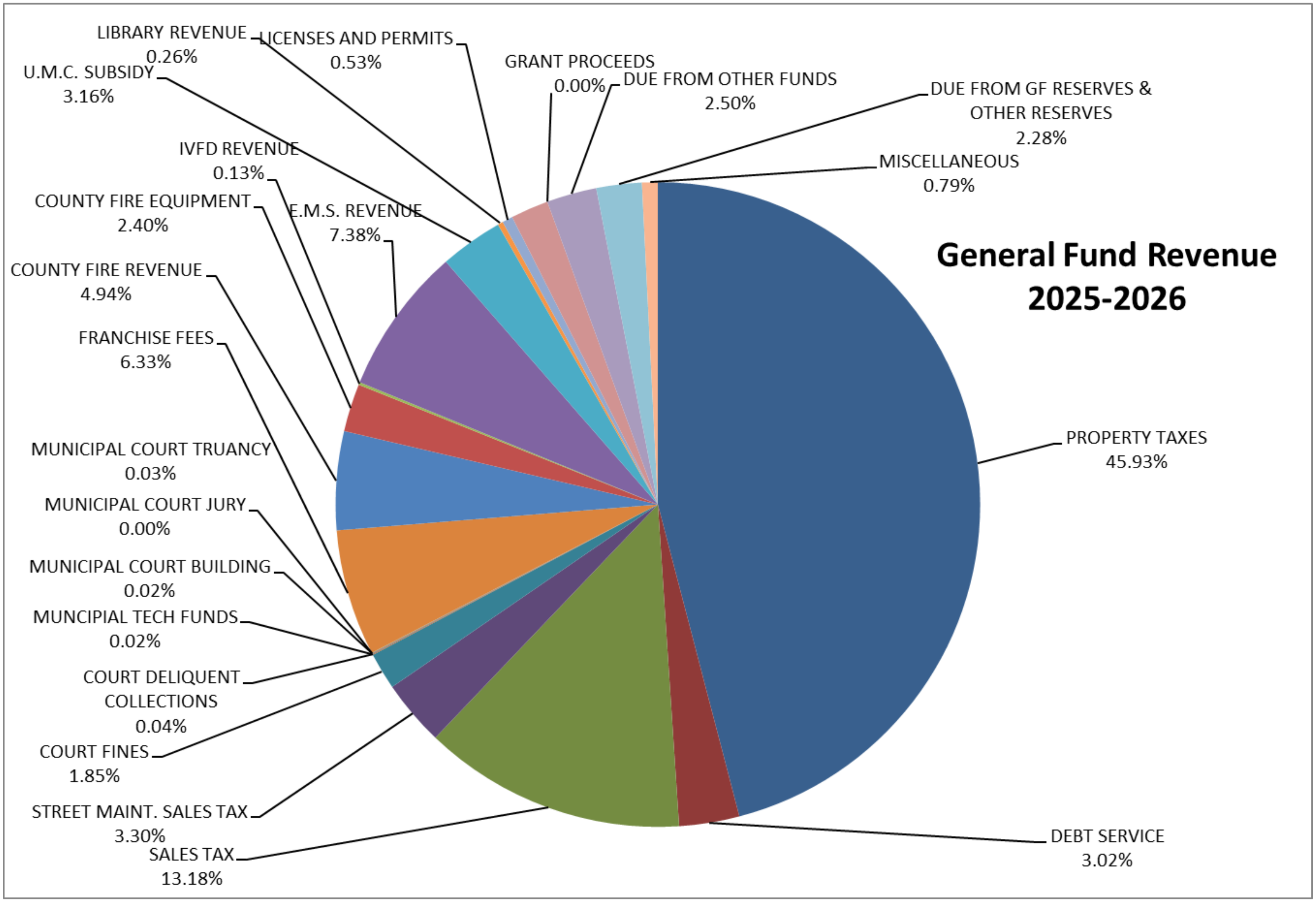
Property Tax Rate

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 $0.469564 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 $0.032779 which will cover the principal and interest on the General Fund portion of the 2021 Refinance of the 2010 Certificate of Obligation.

2025 No New Revenue Rate		2025 VOTER APPROVAL RATE		2025 PROPOSED TAX RATE	
2025 Total Taxable	$ 185,641,825	2025 Total Taxable Value	$ 185,641,825	2025 Total Taxable	$ 185,641,825
2025 M&O Tax Rate (Per $100 Valuation)	$0.454098	2025 M&O Tax Rate (Per $100 Valuation)	$0.469206	2025 M&O Tax Rate (Per $100 Valuation)	$0.469206
2025 Estimated M&O Tax Levy	$ 842,996	2025 Estimated M&O Tax Levy	$ 871,043	2025 Estimated M&O Tax Levy	$ 871,043
2025 Total Taxable	$ 185,641,825	2025 Total Taxable Value	$ 185,641,825	2025 Total Taxable	$ 185,641,825
2025 Debt Service	$0.030824	2025 Debt Service Rate	$0.030824	2025 Debt Service	$0.030824
2024 Estimated Debt Service Tax Levy	$57,222	2024 Estimated Debt Service Tax Levy	$57,222	2024 Estimated Debt Service Tax Levy	$57,222
2025M&O Tax Levy	$ 842,996	2025M&O Tax Levy	$ 871,043	2025M&O Tax Levy	$ 871,043
2025 Debt Service Tax Levy	$57,222	2025 Debt Service Tax Levy	$57,222	2025 Debt Service Tax Levy	$57,222
2025 Total Tax Levy	**$ 900,218**	**2025 Total Tax Levy**	**$ 928,265**	**2025 Total Tax Levy**	**$ 928,265**

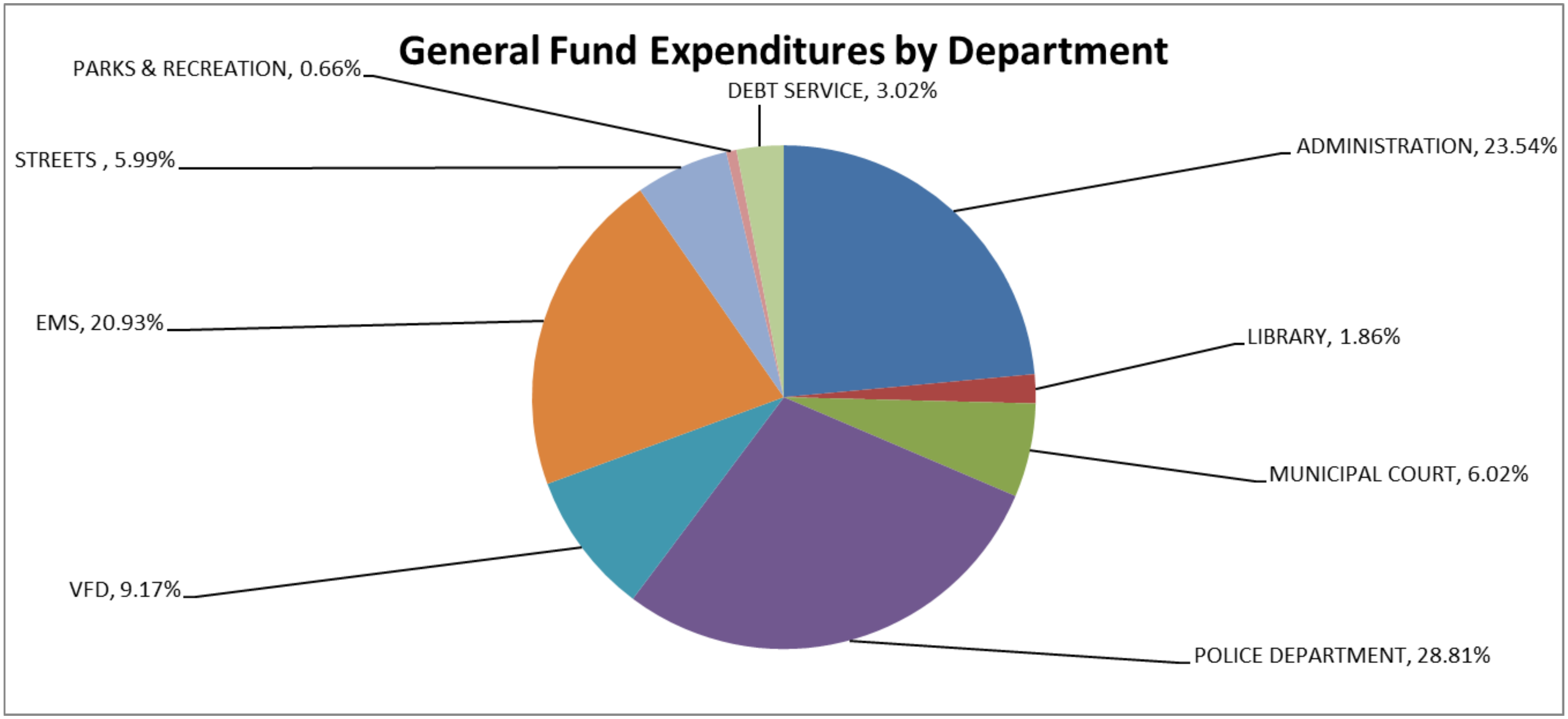
GENERAL FUND The General Fund accounts for resources which are not required to be accounted for in another fund. This Fund accounts for several of the City's primary services (Public Safety, Public Works, General Administration, etc.) and is the primary operating unit of the City.

Line Item	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
PROPERTY TAXES	$ 749,950.26	$ 844,146.00	$ 871,042.00
DELINQUENT PROPERTY TAXES	$ -	$ -	$ -
PROPERTY TAX P&I	$ -	$ -	$ -
DEBT SERVICE	$ 56,780.00	$ 58,734.00	$ 57,223.00
SALES TAX	$ 210,000.00	$ 240,000.00	$ 250,000.00
STREET MAINT. SALES TAX	$ 52,500.00	$ 60,000.00	$ 62,500.00
COURT FINES	$ 25,000.00	$ 30,000.00	$ 35,000.00
COURT DELIQUENT FUNDS	$ 1,500.00	$ 1,500.00	$ 800.00
MUNCIPIAL TECH FUNDS	$ 400.00	$ 400.00	$ 450.00
MUNICIPAL COURT BUILDING	$ 400.00	$ 400.00	$ 450.00
MUNICIPAL COURT TRUANCY	$ 400.00	$ 400.00	$ 500.00
MUNICIPAL COURT JURY	$ 200.00	$ 175.00	$ 10.00
DOG POUND REVENUE	$ -	$ -	$ -
CHARGES FOR SERVICES	$ -	$ -	$ -
FRANCHISE FEES	$ 105,000.00	$ 120,000.00	$ 120,000.00
COUNTY FIRE REVENUE	$ 72,540.00	$ 93,759.00	$ 93,759.00
COUNTY FIRE EQUIPMENT	$ 45,102.00	$ 45,454.00	$ 45,454.00
IVFD REVENUE		$ 500.00	$ 2,500.00
E.M.S. REVENUE	$ 109,000.00	$ 140,000.00	$ 140,000.00
U.M.C. SUBSIDY	$ 50,000.00	$ 60,000.00	$ 60,000.00
POLICE WARRANT FUNDS	$ -	$ -	$ -
LIBRARY REVENUE	$ 5,000.00	$ 3,220.00	$ 5,000.00
LICENSES AND PERMITS	$ 3,000.00	$ 5,000.00	$ 10,000.00
INTEREST INCOME	$ 4,000.00	$ 30,000.00	$ 36,000.00
GRANT PROCEEDS	$ -	$ 35,296.00	$ -
DUE FROM RESERVES	$ 33,735.00	$ -	$ 43,166.00
SALE OF PROPERTY	$ -	$ -	$ -
DUE FROM OTHER FUNDS	$ 35,000.00	$ 41,000.00	$ 47,500.00
MISCELLANEOUS	$ 25,000.00	$ 27,000.00	$ 15,000.00
Total Revenue	**$ 1,584,507.26**	**$ 1,836,984.00**	**$ 1,896,354.00**


General Fund Revenue 2025-2026
LIBRARY REVENUE 0.26%
LICENSES AND PERMITS 0.53%
GRANT PROCEEDS 0.00%
DUE FROM OTHER FUNDS 2.50%
DUE FROM GF RESERVES & OTHER RESERVES 2.28%
MISCELLANEOUS 0.79%
U.M.C. SUBSIDY 3.16%
IVFD REVENUE 0.13%
COUNTY FIRE EQUIPMENT 2.40%
E.M.S. REVENUE 7.38%
COUNTY FIRE REVENUE 4.94%
FRANCHISE FEES 6.33%
PROPERTY TAXES 45.93%
MUNICIPAL COURT TRUANCY 0.03%
MUNICIPAL COURT JURY 0.00%
MUNICIPAL COURT BUILDING 0.02%
MUNCIPIAL TECH FUNDS 0.02%
COURT DELIQUENT COLLECTIONS 0.04%
COURT FINES 1.85%
STREET MAINT. SALES TAX 3.30%
SALES TAX 13.18%
DEBT SERVICE 3.02%

Expenditures

BY DEPARTMENT	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
ADMINISTRATION	$ 399,250.72	$ 415,359.00	$ 446,308.00
LIBRARY	$ 32,904.75	$ 35,086.00	$ 35,289.00
MUNICIPAL COURT	$ 100,900.10	$ 102,138.00	$ 114,220.00
POLICE DEPARTMENT	$ 514,912.97	$ 551,347.00	$ 546,376.00
VFD	$ 182,228.00	$ 189,599.00	$ 173,938.00
EMS	$ 259,773.60	$ 358,692.00	$ 396,898.00
STREETS	$ 113,120.00	$ 115,620.00	$ 113,500.00
PARKS & RECREATION	$ 10,000.00	$ 10,000.00	$ 12,500.00
DEBT SERVICE	$ 54,602.00	$ 58,927.00	$ 57,223.00
TOTAL	**$ 1,667,692.14**	**$ 1,836,768.00**	**$ 1,896,252.00**


General Fund Expenditures by Department
PARKS & RECREATION, 0.66%
DEBT SERVICE, 3.02%
ADMINISTRATION, 23.54%
STREETS , 5.99%
EMS, 20.93%
LIBRARY, 1.86%
MUNICIPAL COURT, 6.02%
VFD, 9.17%
POLICE DEPARTMENT, 28.81%

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
- Complete Zoning Map and Revise Zoning Ordinance

ADMINISTRATION LINE-ITEM	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
SALARIES	$ 137,114.03	$ 150,577.00	$ 153,070.00
HEALTH INSURANCE	$ 18,000.00	$ 18,000.00	$ 24,000.00
PAYROLL TAX	$ 10,571.49	$ 12,423.00	$ 11,423.00
RETIREMENT	$ 8,542.20	$ 9,893.00	$ 10,639.00
EQUIPMENT & SUPPLIES	$ 12,000.00	$ 12,000.00	$ 9,000.00
OPERATING AND MAINTENANCE	$ 17,920.00	$ 17,180.00	$ 19,000.00
VEHICLE FUEL & MAINT.	$ 6,000.00	$ 6,000.00	$ 6,000.00
UTILITIES	$ 31,032.00	$ 27,930.00	$ 36,800.00
PROFESSIONAL SVCS.	$ 28,525.00	$ 24,800.00	$ 29,400.00
OTHER CONTRACTUAL SVCS.	$ 111,096.00	$ 119,306.00	$ 129,726.00
TRAINING, TRAVEL & MEALS	$ 16,550.00	$ 15,350.00	$ 15,350.00
MISCELLANEOUS	$ 1,900.00	$ 1,900.00	$ 1,900.00
CAPITAL OUTLAY	$ -	$ -	$ -
OTHER USE OF FUNDS	$ -	$ -	$ -
CONTRIBUTION TO OTHER FUND	$ -	$ -	$ -
DEBT	$ -	$ 58,927.00	$ 57,223.00
TOTAL	$ 399,250.72	$ 415,359.00	$ 446,308.00

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	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
SALARIES	$ 20,735.00	$ 20,735.00	$ 21,600.00
PAYROLL TAX	$ 1,389.75	$ 1,711.00	$ 1,711.00
EQUIPMENT & SUPPLIES	$ 2,500.00	$ 2,500.00	$ 3,300.00
OPERATING AND MAINT. EXPENSES	$ 3,000.00	$ 3,300.00	$ 1,300.00
UTILITIES	$ 4,080.00	$ 5,640.00	$ 5,303.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 1,200.00	$ 1,200.00	$ 2,075.00
TRAINING, TRAVEL & MEALS	$ -	$ -	$ -
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL	$ 32,904.75	$ 35,086.00	$ 35,289.00

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	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
SALARIES	$ 59,427.20	$ 61,069.00	$ 66,102.00
HEALTH INSURANCE	$ 9,000.00	$ 9,000.00	$ 10,100.00
PAYROLL TAX	$ 3,385.80	$ 5,039.00	$ 5,453.00
RETIREMENT	$ 2,462.10	$ 2,805.00	$ 3,265.00
EQUIPMENT & SUPPLIES	$ 300.00	$ 300.00	$ 300.00
OPERATING AND MAINTENANCE	$ 10,500.00	$ 11,400.00	$ 17,614.00
VEHICLE FUEL & MAINT.	$ -	$ -	$ -
UTILITIES	$ 4,000.00	$ 400.00	$ 475.00
PROFESSIONAL SVCS.	$ 3,000.00	$ 3,000.00	$ 3,000.00
OTHER CONTRACTUAL SVCS.	$ 5,550.00	$ 5,550.00	$ 5,336.00
TRAINING, TRAVEL & MEALS	$ 3,275.00	$ 3,575.00	$ 2,575.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL	$ 100,900.10	$ 102,138.00	$ 114,220.00

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	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
SALARIES	$ 271,381.00	$ 293,989.00	$ 302,489.00
OVERTIME	$ 10,000.00	$ 10,000.00	$ 10,000.00
HEALTH INSURANCE	$ 45,000.00	$ 45,000.00	$ 52,500.00
PAYROLL TAX	$ 23,213.93	$ 25,080.00	$ 25,780.00
RETIREMENT	$ 17,530.04	$ 19,973.00	$ 21,717.00
EQUIPMENT & SUPPLIES	$ 30,220.00	$ 29,410.00	$ 36,700.00
OPERATING AND MAINTENANCE	$ 5,450.00	$ 5,875.00	$ 2,400.00
VEHICLE FUEL & MAINT.	$ 25,450.00	$ 22,250.00	$ 27,250.00
UTILITIES	$ 8,448.00	$ 7,000.00	$ 11,680.00
ANIMAL HOLDING FACILITY	$ 1,090.00	$ 2,230.00	$ 2,050.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 33,205.00	$ 31,360.00	$ 40,200.00
TRAINING, TRAVEL & MEALS	$ 11,290.00	$ 13,480.00	$ 12,030.00
MISCELLANEOUS	$ -	$ 1,580.00	$ 1,580.00
CAPITAL OUTLAY	$ 32,635.00	$ 44,120.00	$ -
TOTAL	$ 514,912.97	$ 551,347.00	$ 546,376.00

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.

VOLUNTEER FIRE DEPT LINE-ITEM	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
VOLUNTEER SERVICES	$ 36,600.00	$ 55,750.00	$ 49,500.00
DISABILITY INSURANCE	$ 1,988.00	$ 1,988.00	$ 1,988.00
EQUIPMENT & SUPPLIES	$ 12,510.00	$ 15,810.00	$ 25,010.00
OPERATING AND MAINTENANCE	$ 3,520.00	$ 3,720.00	$ 3,880.00
VEHICLE FUEL & MAINT.	$ 12,000.00	$ 9,500.00	$ 9,500.00
UTILITIES	$ 5,800.00	$ 5,800.00	$ 5,800.00
PROFESSIONAL SVCS.	$ 2,500.00	$ 3,000.00	$ 3,000.00
OTHER CONTRACTUAL SVCS.	$ 18,410.00	$ 22,831.00	$ 13,106.00
TRAINING, TRAVEL & MEALS	$ 3,400.00	$ 3,700.00	$ 3,700.00
MISCELLANEOUS	$ 1,500.00	$ 2,500.00	$ 2,500.00
CAPITAL OUTLAY	$ 84,000.00	$ 65,000.00	$ 55,954.00
LBK COUNTY NOTE PAYMENT	$ -	$ -	$ -
TOTAL	$ 182,228.00	$ 189,599.00	$ 173,938.00

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	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
SALARIES	$ 195,000.00	$ 280,000.00	$ 286,168.00
VOLUNTEER SERVICES	$ -	$ -	$ -
HEALTH INSURANCE	$ 9,000.00	$ 9,000.00	$ 10,500.00
DISABILITY INSURANCE	$ 2,260.00	$ 2,260.00	$ 1,260.00
PAYROLL TAX	$ 15,034.50	$ 23,100.00	$ 23,609.00
RETIREMENT	$ 1,059.10	$ 1,117.00	$ 4,170.00
EQUIPMENT & SUPPLIES	$ 1,150.00	$ 1,250.00	$ 1,000.00
OPERATING AND MAINTENANCE	$ 5,620.00	$ 6,320.00	$ 6,320.00
VEHICLE FUEL & MAINT.	$ 9,250.00	$ 9,000.00	$ 7,500.00
UTILITIES	$ 6,520.00	$ 4,660.00	$ 4,660.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 11,280.00	$ 18,985.00	$ 26,045.00
TRAINING, TRAVEL & MEALS	$ 2,500.00	$ 3,000.00	$ 3,000.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ 1,100.00	$ -	$ 22,666.00
TOTAL	$ 259,773.60	$ 358,692.00	$ 396,898.00

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 Additional Texas Parks and Wildlife Department Recreational Grant to improve the park system
- Resubmit Application 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	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
EQUIPMENT & SUPPLIES	$ -	$ -	$ -
OPERATING AND MAINTENANCE	$ 10,000.00	$ 10,000.00	$ 8,000.00
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ -	$ -	$ 4,500.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL	$ 10,000.00	$ 10,000.00	$ 12,500.00

STREETS

STREETS LINE-ITEM	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
EQUIPMENT & SUPPLIES	$ -	$ 7,500.00	$ 15,000.00
OPERATING AND MAINTENANCE	$ 8,500.00	$ 7,500.00	$ 7,500.00
UTILITIES	$ 35,000.00	$ 32,000.00	$ 32,000.00
PROFESSIONAL SVCS.	$ 3,620.00	$ 8,620.00	$ 5,000.00
OTHER CONTRACTUAL SVCS.	$ -	$ -	$ -
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ 66,000.00	$ 60,000.00	$ 54,000.00
TOTAL	$ 113,120.00	$ 115,620.00	$ 113,500.00

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.

2025-2026 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 .031441 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 GENERAL 2021 REFINANCE	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
PRINCIPAL	$ 53,115.81	$ 55,809.44	$ 54,665.80
INTEREST EXPENSE	$ 3,664.19	$ 3,117.56	$ 2,567.20
TOTAL	$ 56,780.00	$ 58,927.00	$ 57,233.00

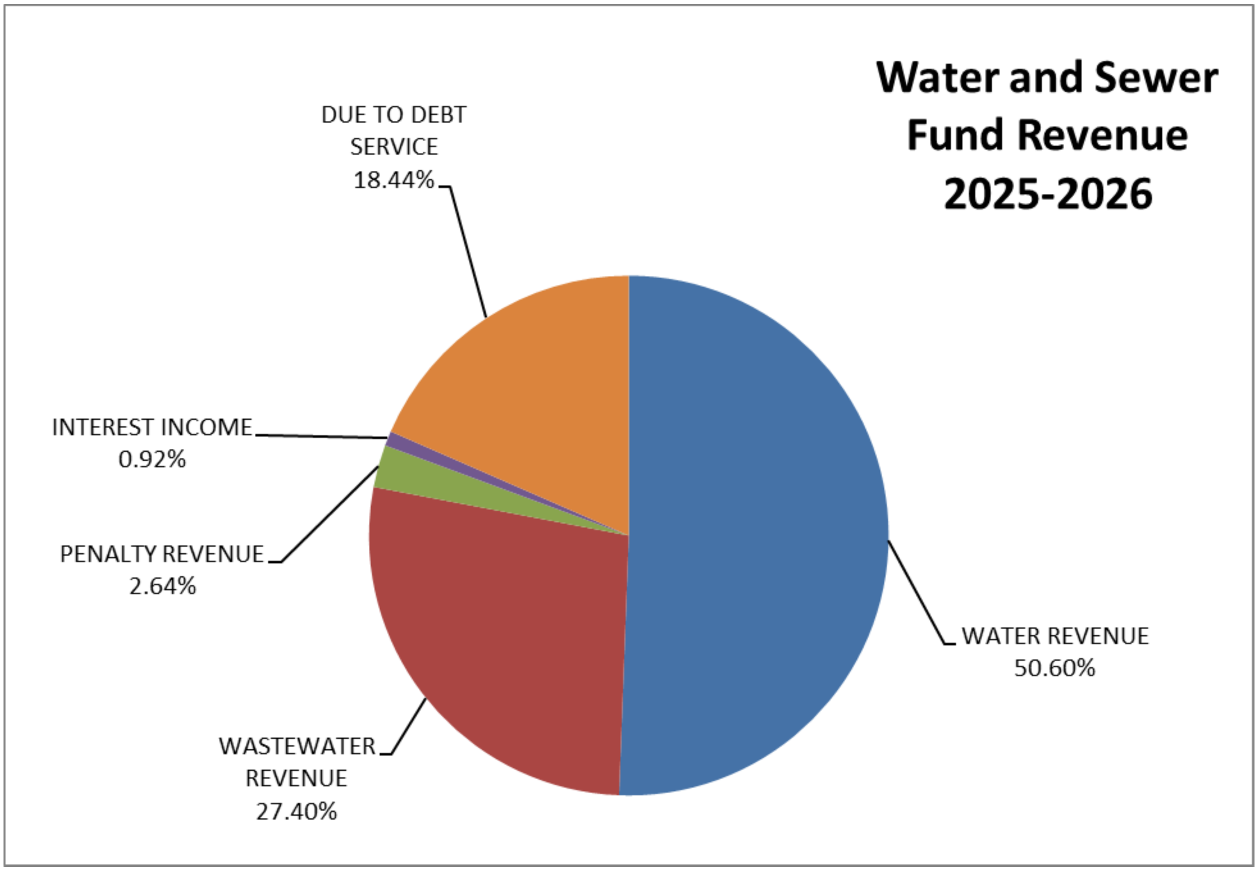
WATER AND WASTEWATER FUND

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 AND SEWER FUND	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
REVENUES	$ 1,194,158.00	$ 1,048,806.00	$ 1,089,300.00
EXPENDITURES	$ 1,168,204.46	$ 1,043,754.00	$ 1,089,032.00
OVER/(UNDER)	$ 25,953.54	$ 5,052.00	$ 268.00



PUBLIC WORKS DEPARTMENT

Note: The Public Works Department is divided between the General Fund, Water and Wastewater Fund, and Sanitation Fund.

Mission

This part of the Public Works Department is dedicated to providing services that promotes the health and safety of the citizens of Idalou by the delivery of safe potable drinking water, the collection and treatment of wastewater generated by the citizens.

WATER AND WASTEWATER SERVICES

PUBLIC WORKS LINE-ITEM	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
SALARIES	$ 255,011.10	$ 272,892.00	$ 292,728.00
OVERTIME	$ 14,800.00	$ 16,800.00	$ 11,000.00
UNEMPLOYMENT	$ -	$ -	$ -
HEALTH INSURANCE	$ 45,000.00	$ 45,000.00	$ 52,500.00
PAYROLL TAX	$ 20,802.44	$ 22,336.00	$ 23,418.00
RETIREMENT	$ 16,809.23	$ 19,033.00	$ 21,109.00
MATERIALS AND SUPPLIES	$ 68,800.00	$ 71,300.00	$ 67,211.00
OPERATING AND MAINTENANCE	$ 59,034.00	$ 65,034.00	$ 76,034.00
VEHICLE FUEL & MAINT.	$ 17,578.00	$ 19,078.00	$ 16,078.00
UTILITIES	$ 53,164.88	$ 53,165.00	$ 80,100.00
PROFESSIONAL SVCS.	$ 32,850.00	$ 32,850.00	$ 28,850.00
CREDIT CARD FEES	$ 15,000.00	$ 15,000.00	$ 19,500.00
OTHER CONTRACTUAL SVCS.	$ 80,250.00	$ 86,950.00	$ 109,824.00
INTEREST EXPENSES	$ 5,855.81	$ 5,856.00	$ 4,103.00
TRAINING, TRAVEL & MEALS	$ 4,210.00	$ 4,210.00	$ 4,210.00
MISCELLANEOUS	$ -	$ -	$ -
CAPITAL OUTLAY	$ 50,000.00	$ 49,920.00	$ 49,920.00
CONTRIBUTION TO OTHER FUNDS	$ 35,000.00	$ 41,000.00	$ 46,000.00
DEBT SERVICE CONTRIBUTIONS	$ -	$ -	$ -
BOND PAYMENTS	$ 214,039.00	$ 223,330.00	$ 186,447.00
ALLOCATION TO RESERVES	$ 180,000.00	$ -	$ -
CONTRIBUTION TO DEBT SERVICE	$ -	$ -	$ -
TOTAL	$ 1,168,204.46	$ 1,043,754.00	$ 1,089,032.00

2025-2026 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	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
PRINCIPAL PAYMENTS	$ 84,885.19	$ 84,885.19	$ 87,344.00
INTEREST EXPENSE PAYMENTS	$ 5,855.81	$ 5,855.81	$ 4,103.00
TOTAL	$ 90,741.00	$ 90,741.00	$ 91,447.00
WATER AND SEWER FUND DEBT SERVICE FUND USDA 2024	**2023-2024 ADOPTED**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**
PRINCIPAL + INTEREST	$ -	$ 123,298.00	$ 95,000.00
TOTAL	$ -	$ 123,298.00	$ 95,000.00

SANITATION FUND

Fund Description

Sanitation Fund accounts for the operations of the City's trash collection and disposal, bulk item pickup, grass and brush disposal, and vector control. Customers are billed monthly at a rate sufficient to cover the cost of providing such services.

Revenues

SANITATION REVENUE LINE-ITEM	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
SPRAYING REVENUE	$ -	$ -	$ -
INTEREST INCOME	$ -	$ -	$ -
SANITATION REVENUE	$ 320,000.00	$ 320,000.00	$ 330,000.00
INTEREST EARNED	$ -	$ -	$ -
GRANT PROCEEDS	$ -	$ -	$ -
SALE OF PROPERTY	$ -	$ -	$ -
DUE TO OTHER FUNDS	$ -	$ -	$ -
TRANSFER FROM RESERVES	$ -	$ -	$ -
	$ 320,000.00	$ 320,000.00	$ 330,000.00

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	2023-2024 ADOPTED	2024-2025 ADOPTED	2025-2026 PROPOSED
SALARIES	$ -	$ -	$ -
OVERTIME	$ 10,000.00	$ 10,000.00	$ 10,000.00
PAYROLL TAX	$ -		
MATERIALS AND SUPPLIES	$ 7,500.00	$ 7,500.00	$ 7,500.00
OPERATING AND MAINTENANCE	$ 7,500.00	$ 7,500.00	$ 7,500.00
VEHICLE FUEL & MAINT.	$ -	$ -	$ -
PROFESSIONAL SVCS.	$ -	$ -	$ -
OTHER CONTRACTUAL SVCS.	$ 295,000.00	$ 295,000.00	$ 302,000.00
TRAINING, TRAVEL & MEALS	$ -	$ -	$ -
MISCELLANEOUS	$ -	$ -	$ -
DEPRECIATION	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -
CONTRIBUTION TO GENERAL	$ -	$ -	$ 1,500.00
	$ 320,000.00	$ 320,000.00	$ 328,500.00

2010 Certificates of Obligation
Debt Service Schedule

Date	Principal	Interest	Fiscal Total
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	**$883,000.00**	**$26,835.00**	**$756,730.00**

APPENDIX A:

CITY ORGANIZATIONAL CHART