

City of Shallowater
Approved Budget and Summary
For the Fiscal Year
Beginning October 1, 2019
Ending September 30, 2020
Exhibit A

The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:

- a. Mayor Royking Potter – **in favor**
- b. Mayor Pro Tem Norman Moore – **abstained**
- c. Alderman Jason White – **in favor**
- d. Alderman David Bruegel - **in favor**
- e. Alderman Chris Cody- **in favor**
- f. Alderman Troy White- **in favor**

“This budget will raise more revenue from property taxes than last year’s budget by \$39,850.53, which is a 3.71 percent increase from last year’s budget. The property tax revenue to be raised from the new property added to the tax roll this year is \$36,736.13.” This year’s effective property tax rate is a 4.04 percent decrease from last year’s property tax rate.

The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

Calculated Rates

2018 Effective Tax Rate	.681022 /\$100 Valuation	2019 Effective Tax Rate	.653472 /\$100 Valuation
2018 M&O Tax Rate	.583486 /\$100 Valuation	2019 M&O Tax Rate	.539965 /\$100 Valuation
2018 I&S Tax Rate	.097536 /\$100 Valuation	2019 I&S Tax Rate	.113507 /\$100 Valuation
2018 Rollback Rate	.724120 /\$100 Valuation	2019 Rollback Rate	.718179 /\$100 Valuation
2018 Proposed Tax Rate	.681022 /\$100 Valuation	2019 Proposed Tax Rate	.653472 /\$100 Valuation

Proposed Rates

Maintenance & Operations Tax Rate -\$. 539965
 Debt Rate (Interest & Sinking Fund) - \$.113507
 Total Adopted Property Tax Rate - \$.653472

The total amount of city debt obligations secured by property taxes is \$200,000.00

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City of Shallowater

P.O. Box 246

Shallowater, Texas 79363

August 15, 2019

To the Honorable Mayor, Members of the City Council, and Citizens of Shallowater:

In accordance with the Civil Statutes of the State of Texas and the Articles of Incorporation of the City of Shallowater, the proposed budget for the fiscal year beginning October 1, 2019 is submitted for your review and consideration. The budget is intended to present, in financial terms, the overall plan for providing municipal services during the forthcoming year. This budget provides funding for the continued basic level of services offered by the City.

The adoption of the budget and spending plan is one of the single most important actions taken by the City Council each year. The budget reflects the City's vision for providing an efficient and effective government that meets the needs and safety of the citizens and also plans for future City progress. City staff will continue to monitor the finances in a timely manner and will be prepared to bring recommendations to the Council at any time during the year if serious declines in revenues or unexpected expenses are foreseen.

We will continue development of the new water treatment plant as part of the 2012 Bond Project. The lift station renovations, the point of delivery for Lubbock water, and the water line along Avenue Q have been completed. The Pump Station Building and ground storage tanks have been constructed and we will begin the testing on the tanks soon. We have purchased the equipment for the Electrodialysis Reversal (EDR) Water Treatment System. The bid for the final phase will be awarded at the August 19, 2019 Council Meeting. We look forward to installing and operating the new water treatment system as soon as possible. The Mayor and the City Council have worked diligently to secure safe drinking water that will allow the City of Shallowater to supply and treat water to meet the demands of our citizenry for many generations to come. The City of Shallowater strives to achieve compliance with the Texas Commission on Environmental Quality (TCEQ). The City of Shallowater will continue to maintain and repair streets and alleys. We hope to complete significant repairs to 10th Street this fiscal year. We are waiting on the close out documents from FEMA before we can begin the project. The City of Shallowater hopes you will continue to create memories at the Young City Park splash pad, pavilion, dog parks, and playground. We encourage you to take an opportunity to enjoy the new walking trail.

I would like to express my appreciation to the Mayor and Council for their time, efforts, and dedication to the betterment of the City. It is hoped that this budget reflects the thinking and policies of the City Council and is representative of the desires of the citizens of Shallowater. Please contact me if you have any questions about this budget or the overall budget process.

Respectfully submitted,

Amanda L. Cummings
City Secretary

Fund Summary

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

General Fund	2019-20 Proposed
Revenues	2,212,175
Expenditures	2,212,175
Over / (Under)	0
Water, Sewer, and Garbage Fund	
Revenues	1,834,396
Expenditures	1,834,396
Over / (Under)	0

Property Tax Rate

The Property Tax Rate is comprised of the Maintenance and Operations (M&O) Tax Rate and a Debt Service 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 .539965 per \$100 valuation. The Debt Service Rate covers the interest and principal on bonds and other debt secured by property tax revenues, also called the “interest and sinking” or I & S Rate. The proposed Debt Service Rate is .113507 per \$100 valuation, which will be applied to payments on the 2012 General Obligation Bonds, the Avenue L Street Repair Loan, the 2019A Certificate of Obligation, and the 2019B Certificate of Obligation.

2019 M&O Rate	0.539965
2019 Debt Service Rate	<u>+0.113507</u>
2019 Proposed Tax Rate	\$0.653472
2019 Adjusted Taxable Value	170,508,289
2019 M&O Tax Rate (Per \$100 Valuation)	x <u>0.539965</u>
2019 Estimated M&O Levy	\$ 920,685
2019 Adjusted Taxable Value	170,508,289
2019 Debt Service Rate	x <u>0.113507</u>
2019 Estimated Debt Service Levy	\$ 193,539
2019 M&O Tax Levy	\$ 920,685
2019 Debt Service Levy	<u>+ 193,539</u>
2019 Total Tax Levy	1,114,224

Calculated Rates

2018 Effective Tax Rate	.681022 /\$100 Valuation	2019 Effective Tax Rate	.653472 /\$100 Valuation
2018 M&O Tax Rate	.583486 /\$100 Valuation	2019 M&O Tax Rate	.539965 /\$100 Valuation
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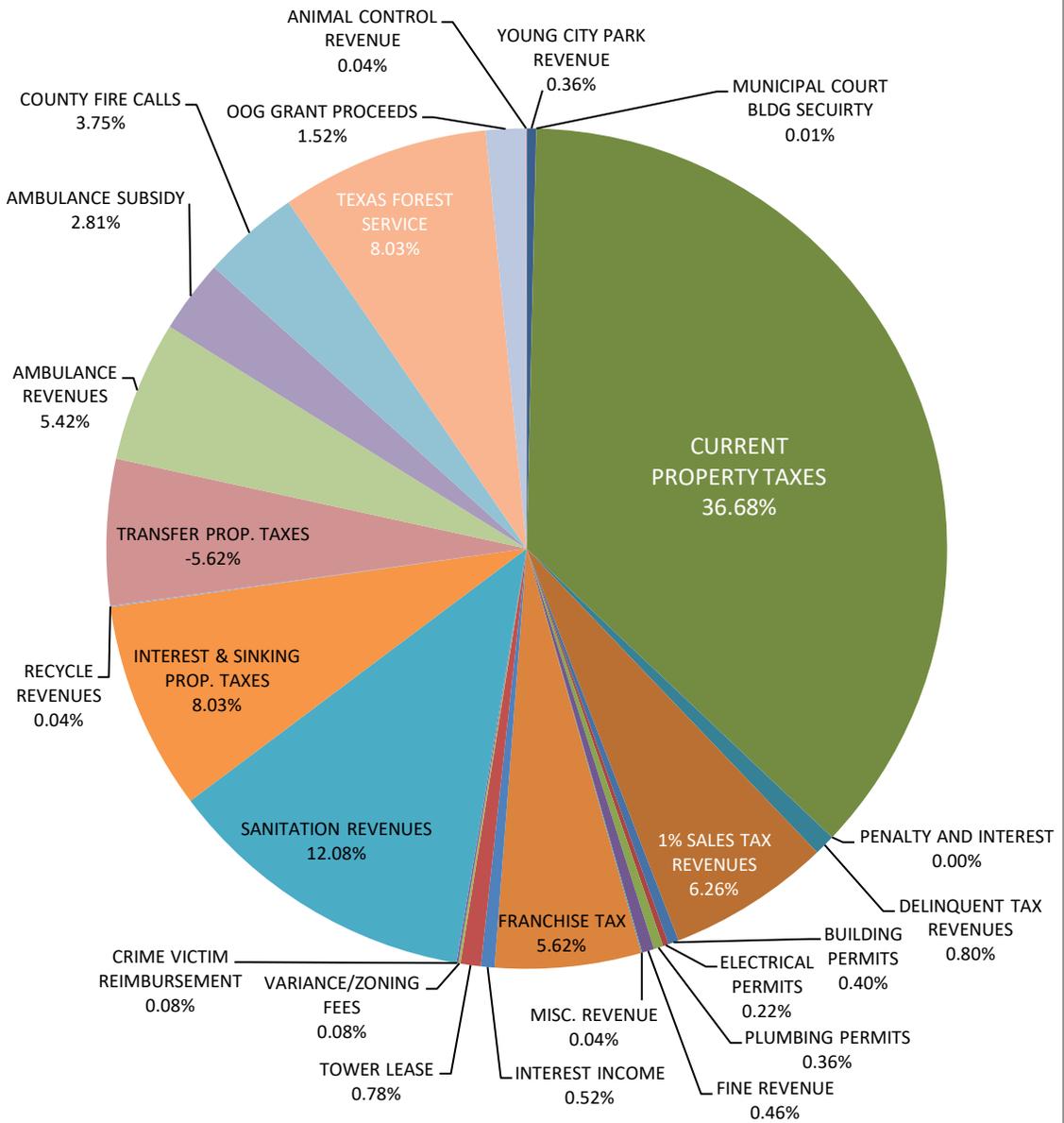
General Fund

The General Fund provides for basic services of the city including Mayor and City Council (Legislative), Administration, Police Department, Emergency Medical Services, Fire Marshal, Fire Department, Street Maintenance, Sanitation Services, Municipal Court, Code Enforcement and Animal Control, and Emergency Management. The General Fund is funded with revenues from property tax, sales tax, and franchise tax as well as other miscellaneous fees.

Revenues	Proposed 2019-2020
4005.1 YOUNG CITY PARK REVENUE	9,000.00
MUNICIPAL COURT BLDG	
4006.1 SECURTY	200.00
4100.1 CURRENT PROPERTY TAXES	914,224.00
4101.1 PENALTY AND INTEREST	100.00
4102.1 DELINQUENT TAX REVENUES	20,000.00
4103.1 1% SALES TAX REVENUES	156,000.00
4104.1 BUILDING PERMITS	10,000.00
4105.1 ELECTRICAL PERMITS	5,500.00
4106.1 PLUMBING PERMITS	9,000.00
4107.1 FINE REVENUE	11,500.00
4108.1 MISC. REVENUE	1,000.00
4110.1 FRANCHISE TAX	140,000.00
4111.1 INTEREST INCOME	13,000.00
4114.1 TOWER LEASE	19,340.00
4115.1 VARIANCE/ZONING FEES	2,000.00
CRIME VICTIM	
4118.1 REIMBURSEMENT	2,000.00
4120.1 SANITATION REVENUES	300,936.00
INTEREST & SINKING PROP.	
4122.1 TAXES	200,000.00
4123.1 RECYCLE REVENUES	1,000.00
4125.1 TRANSFER PROP. TAXES	-140,000.00
4500.1 AMBULANCE REVENUES	135,000.00
4501.1 AMBULANCE SUBSIDY	70,000.00
4600.1 COUNTY FIRE CALLS	93,376.00
4602.1 TEXAS FOREST SERVICE	200,000.00
4607.1 OOG GRANT PROCEEDS	38,000.00
4700.1 ANIMAL CONTROL REVENUE	1,000.00
4800.1 LOAN PROCEEDS	
Total	\$2,212,175.00

General Fund Revenue 2019-2020

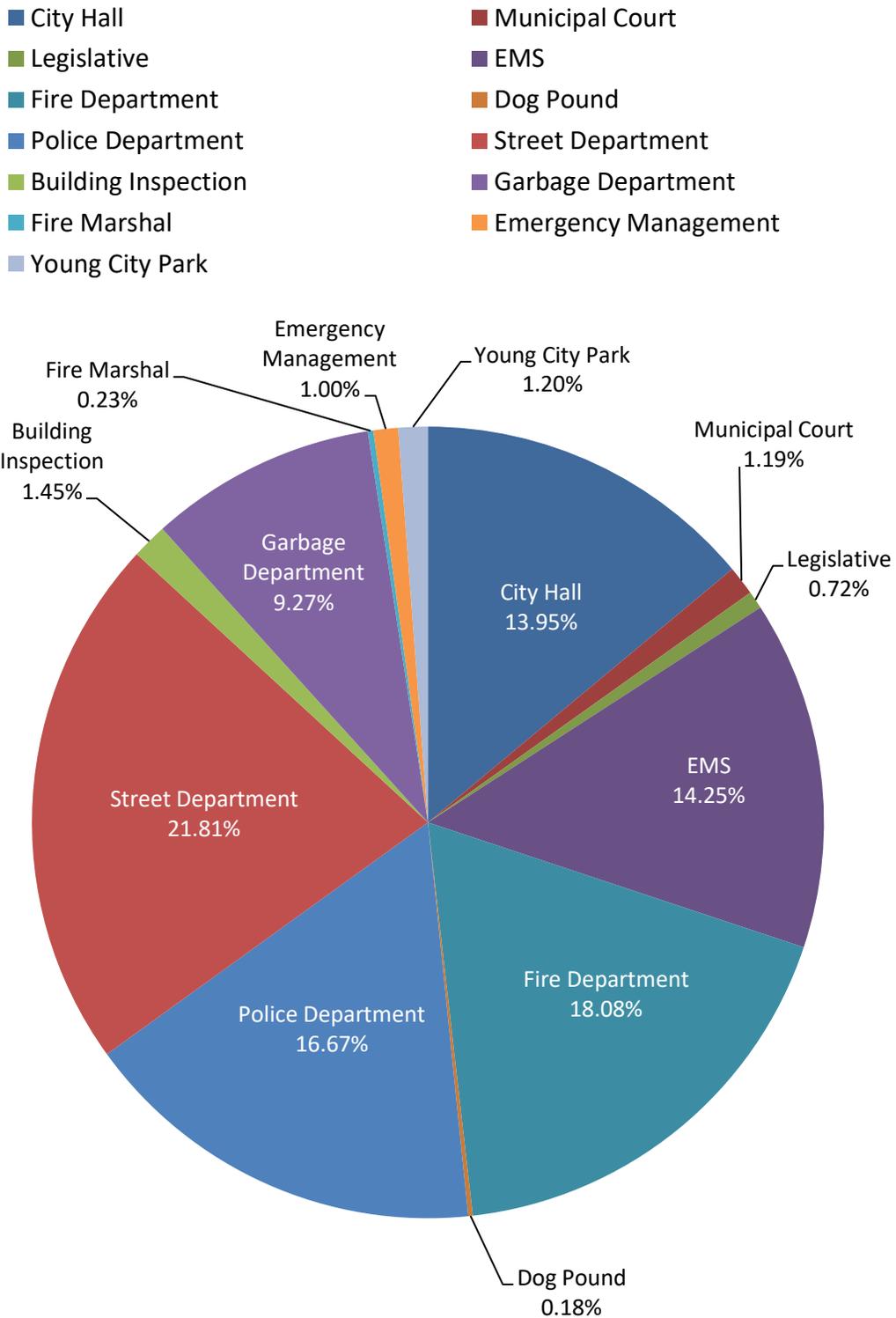
- YOUNG CITY PARK REVENUE
- PENALTY AND INTEREST
- BUILDING PERMITS
- FINE REVENUE
- INTEREST INCOME
- CRIME VICTIM REIMBURSEMENT
- RECYCLE REVENUES
- AMBULANCE SUBSIDY
- OOG GRANT PROCEEDS
- MUNICIPAL COURT BLDG SECURTY
- DELINQUENT TAX REVENUES
- ELECTRICAL PERMITS
- MISC. REVENUE
- TOWER LEASE
- SANITATION REVENUES
- TRANSFER PROP. TAXES
- COUNTY FIRE CALLS
- ANIMAL CONTROL REVENUE
- CURRENT PROPERTY TAXES
- 1% SALES TAX REVENUES
- PLUMBING PERMITS
- FRANCHISE TAX
- VARIANCE/ZONING FEES
- INTEREST & SINKING PROP. TAXES
- AMBULANCE REVENUES
- TEXAS FOREST SERVICE



General Fund Expenditures by Department:

City Hall	312,705.43
Municipal Court	22,208.40
Legislative	16,000.00
EMS	315,139.21
Fire Department	400,059.25
Dog Pound	4,080.00
Police Department	368,698.73
Street Department	482,453.09
Building Inspection	31,998.20
Garbage Department	205,100.00
Fire Marshal	5,011.82
Emergency Management	22,209.00
Young City Park	26,512.00
Total	2,212,175.13

General Fund Expenditures by Department



City Hall Expenditures

Mission

Ensure the efficient and effective delivery of City Services to the citizens of Shallowater.

Objectives for 2019-20

- Administrators will continue training and strive to better serve the City
- Improving internal practices, controls, and procedures
- Implementing more accessible financial transparency
- Develop a City website to increase access to information

502-1000.1	SALARIES	100,376.00
502-1001.1	FICA TAX	6223.00
502-1002.1	MEDICARE TAX	1455.00
502-1003.1	RETIREMENT	4,738.00
502-1004.1	HEALTH INSURANCE	16,901.00
502-1005.1	PROPERTY/LIABILITY INS.	3,936.00
502-1006.1	DUES AND MEMBERSHIPS	3,500.00
502-1007.1	FLOWERS AND MEMORIALS	600.00
502-1008.1	AUDIT	13,000.00
502-1009.1	POSTAGE	1,500.00
502-1010.1	REPAIR AND MAINTENANCE	2,000.00
502-1013.1	JANITOR SUPPLIES	
502-1014.1	OFFICE SUPPLIES	3,000.00
502-1015.1	MATERIAL AND SUPPLIES	3,000.00
502-1016.1	TELEPHONE	5,500.00
502-1017.1	TRAINING	20,000.00
502-1018.1	UTILITIES-GAS	1,700.00
502-1019.1	UTILITIES-ELECTRICITY	1,500.00
502-1020.1	AWARDS AND BANQUETS	4,000.00
52-1021.1	TAX APPRAISAL	10,708.00
502-1022.1	TAX COLLECTIONS	6,468.00
502-1026.1	PUBLIC NOTICES	3,500.00
502-1043.1	TRAVEL/MILEAGE REIMBURSE	3,500.00
502-1045.1	LEASE OF OFFICE EQUIPMENT	
502-1046.1	CAPITAL EXPENSE	5,000.00
502-1047.1	CITY ADMINISTRATOR SALARY	
502-1050.1	NETWORK/COMPUTER	33,000.00
502-1051.1	COMMUNICATIONS	400.00
502-1053.1	LEGAL	53,000.00
502-1060.1	IT	4,200.00

Municipal Court Expenditures:

Mission

The Municipal Court of Shallowater is responsible for conducting hearings, trials, collecting fines, issuing warrants, and reporting convictions for offenses which occurred within the City of Shallowater all while being fair and impartial to all who come before the court.

Objectives for 2019-20

- The Municipal Judge and Court Clerk will continue their training and the Court Clerk will be working towards the next level of certification
- Comply with reporting guidelines to State agencies
- Continue to provide an effective court system to ensure the safety and welfare of the citizens of Shallowater

503-1000.1	JUDGE EXPENSE	5,100.00
503-1001.1	FICA TAX	702.01
503-1002.1	MEDICARE TAX	164.18
503-1003.1	RETIREMENT	534.43
503-1004.1	HEALTH INSURANCE	2,535.08
503-1005.1	CLERK SALARY	11,322.70
503-1006.1	DUES AND MEMBERSHIPS	150.00
503-1007.1	COURT RESTITUTION EXPENSE	
503-1022.1	TRAVEL/TRAINING	1,700.00
503-1023.1	COMPTROLLER/COURT COSTS	
503-1050.1	NETWORK/COMPUTER	
	Total	\$22,208.40

Legislative Expenditures:

The Legislative Expenses cover annual election expenses and development programs for the City of Shallowater.

Objectives for 2019-20

- Actively seek options to fund economic development
- Promote the City of Shallowater to potential businesses and citizens
- Conduct elections for Mayor and Aldermen positions

504-1025.1	ELECTION EXPENSE	12,000.00
504-1026.1	PUBLIC NOTICES	2,500.00
504-1027.1	MAYOR EXPENSE	
504-1030.1	TRAVEL	
504-1044.1	DEVELOPMENT	
504-1052.1	COUNCIL TRAINING	1,500.00
	Total	\$16,000.00

EMS Expenditures:

Mission

Shallowater EMS will strive to provide excellent emergency medical services and patient care to all person(s) who are in need of our assistance . We are on standby 24 hours a day 7 days a week to protect and preserve the safety and wellbeing of the citizens of Shallowater and the surrounding communities by providing timely and effective emergency medical services.

Objectives for 2019-20

- Maintain the current Standard of Care to the citizens of Shallowater and Lubbock County
- Continue to work with other emergency personnel to better serve the community
- The City will continue to research fiscally responsible solutions to provide emergency medical services.

505-1000.1	SALARIES	231,928.66
505-1001.1	FICA TAX	15,123.58
505-1002.1	MEDICARE TAX	3,536.97
505-1005.1	PROPERTY/LIABILITY INS.	14,300.00
505-1010.1	REPAIR AND MAINTENANCE	4,000.00
505-1011.1	REPAIR & MAINT. VEH	1,500.00
505-1015.1	MATERIAL AND SUPPLIES	2,000.00
505-1016.1	TELEPHONE	3,000.00
505-1018.1	UTILITIES-GAS	1,750.00
505-1019.1	UTILITIES-ELECTRICITY	2,500.00
505-1020.1	AWARDS	250.00
505-1021.1	DRUG SCREENING FEES	500.00
505-1028.1	EMS BILLING	11,500.00
505-1029.1	GAS AND OIL	6,000.00
505-1031.1	EMS DIRECTOR	12,000.00
505-1049.1	LICENSE AND CERTIFICATES	750.00
505-1051.1	NETWORK/COMPUTER	1,700.00
505-1053.1	COMMUNICATIONS	2,800.00
505-1055.1	CAPITAL EXPENSE	
	Total	\$315,139.21

Fire Department Expenditures:

Mission

The Shallowater Fire Department will strive to provide emergency services that are of the quality the citizens of Shallowater and the surrounding community deserve. We will be proactive in our search for knowledge and continue to build our expertise to keep our community safe. We will hold each other accountable for the responsibilities that we have taken, to provide our community the best possible outcome to the problems that arise.

Objectives for 2019-20

- Continue to provide excellent services to our customers.
- Aggressively pursue new training opportunities.
- Be a part of our community through public education and participation in community events.
- Become more professional in our appearance and actions.
- Work to maintain and better our professional relationships with the other city departments.

506-1000.1	CHIEF'S SALARY	14,500.00
506-1001.1	FICA TAX	899.00
506-1002.1	MEDICARE TAX	210.25
506-1003.1	RETIREMENT	
506-1004.1	HEALTH INSURANCE	
506-1005.1	PROPERTY/LIABILITY INS.	8,000.00
506-1006.1	DUES AND MEMBERSHIPS	2,000.00
506-1010.1	REPAIR AND MAINTENANCE	2,500.00
506-1011.1	REPAIR AND MAINTENANCE- VEHICLES	23,000.00
506-1015.1	MATERIAL AND SUPPLIES	1,500.00
506-1016.1	TELEPHONE	2,000.00
506-1017.1	TRAINING	2,000.00
506-1018.1	UTILITIES-GAS	2,000.00
506-1019.1	UTILITIES-ELECTRICITY	1,200.00
506-1020.1	AWARDS AND BANQUETS	500.00
506-1029.1	GAS AND OIL	4,500.00
506-1030.1	VOLUNTEER SERVICES	28,000.00
506-1031.1	COMMUNICATION	6,000.00
506-1032.1	EQUIPMENT	2,000.00
506-1045.1	EQUIPMENT TESTING	2,250.00
506-1046.1	CAPITAL EXPENSE	220,000.00
506-1047.1	CAPITAL RESERVE	60,000.00
506-1051.1	NETWORK/COMPUTER	3,000.00
506-1052.1	SCBA	14,000.00
	Total	\$400,059.25

Dog Pound Expenditures:

Mission

We strive to provide a facility that meets or exceeds the Texas Department of Health regulations.

Objectives for 2019-20

- Maintain Animal Control Certifications and training
- Respond to loose animal calls
- Promote the safety and well-being for Shallowater residents

507-1005.1	PROPERTY/LIABILTIY INS.	80.00
507-1034.1	DOG POUND EXPENSE	4,000.00
	Total	\$4080.00

Police Department Expenditures:

Mission

As law enforcement officers, our fundamental duty is to serve the citizens of Shallowater, to safeguard lives and property; to protect the innocent against deception, the weak against oppression or intimidation, and the peaceful against violence or disorder; and to respect the constitutional rights of all men to liberty, equality, and justice.

Objectives or 2019-2020

- Provide the most effective and professional services to the City of Shallowater by maintaining police staff and equipment while remaining fiscally responsible

508-1000.1	SALARIES	200,264.65
508-1001.1	FICA TAX	12,416.41
508-1002.1	MEDICARE TAX	2,903.84
508-1003.1	RETIREMENT	9,452.49
508-1004.1	HEALTH INSURANCE	40,561.34
508-1005.1	PROPERTY/LIABILITY INS.	15,750.00
508-1006.1	DUES AND MEMBERSHIPS	500.00
508-1008.1	JANITORIAL	
508-1009.1	POSTAGE	
508-1010.1	REPAIR AND MAINTENANCE	3,000.00
508-1011.1	REPAIR AND MAINTENANCE- VEH	4,000.00
508-1014.1	OFFICE SUPPLIES	
508-1015.1	MATERIAL AND SUPPLIES	1,500.00
508-1016.1	TELEPHONE	4,700.00
508-1017.1	TRAINING	4,500.00
508-1018.1	UTILITIES-GAS	1,200.00
508-1019.1	UTILITIES-ELECTRICITY	1,200.00
508-1029.1	GAS AND OIL	10,000.00
508-1031.1	COMMUNICATION	3,000.00
508-1032.1	EQUIPMENT	5,000.00
508-1036.1	UNIFORMS/CLOTHING EXPENSE	500.00
508-1046.1	CAPITAL EXPENSE	40,000.00
508-1047.1	CAPITAL RESERVE	
508-1052.1	NETWORK/COMPUTER	4,000.00
508-1053.1	LONGEVITY BENEFIT	
508-1054.1	VEHICLE ENFORCEMENT	1,000.00
508-1055.1	FEES-XPEDITER	1,250.00
508-1056.1	SEXUAL ASSAULT VICTIM FEES	2,000.00
Total		\$368,698.73

Street Department Expenditures:

Mission

As an important division of the Utilities Department, we are dedicated to providing services that promote safe well maintained streets and alleys for the City of Shallowater.

Objectives for 2019-20

- Continue to maintain and repair city streets and complete the necessary concrete and asphalt work.
- This fiscal year the City hopes to complete a repair and reconstruction project on the 1400 Block of 10th Street.
- Continue to maintain access to alleys.
- Continue to work with City Council, Engineer, and Developers for the best solutions in planning and implementing city streets.

Note: The Utilities Department is divided between the General Fund and the Water and Sewer Fund. The Street and Garbage Departments appear in the General Fund. The Water and Sewer Departments appear in the Water and Sewer Fund.

509-1000.1	SALARIES	71,869.71
509-1001.1	FICA	4,455.92
509-1002.1	MEDICARE	1,042.11
509-1003.1	RETIREMENT	3,392.25
509-1004.1	HEALTH INSURANCE	16,900.56
509-1005.1	PROPERTY/LIABILITY INS.	4,300.00
509-1010.1	REPAIR AND MAINTENANCE	220,000.00
509-1011.1	REPAIR AND MAINTENANCE- VEH	2,000.00
509-1012.1	REPAIR AND MAINT. EQUIPMENT	8,961.80
509-1013.1	PEOPLES BANK STREET REPAIR LO	68,136.31
509-1015.1	MATERIAL AND SUPPLIES	3,500.00
509-1029.1	GAS AND OIL	4,000.00
509-1036.1	UNIFORMS	
509-1038.1	STREET LIGHTS	17,000.00
509-1046.1	CAPITAL EXPENSE	35,000.00
509-1048.1	CITY ADMINISTRATOR SALARY	
509-1052.1	ENGINEERING	21,894.43

Total

\$482,453.09

Building Inspection Expenditures:

Mission

We strive to provide accurate and timely inspections for the safety and protection of the citizens of Shallowater through following state and local building and ordinance codes.

Objectives for 2019-20

- Maintain required certifications
- Assess and effectively process code enforcement violations
- Provide timely inspections and update building codes

511-1000.1	SALARIES	8,149.99
511-1001.1	FICA	505.30
511-1002.1	MEDICARE	118.17
511-1003.1	RETIREMENT	384.68
511-1004.1	HEALTH INSURANCE	1,690.06
511-1015.1	MATERIAL AND SUPPLIES	150.00
511-1017.1	TRAINING	
511-1040.1	ELECTRICAL INSPECTIONS	
511-1041.1	INSPECTIONS	21,000.00
Total		\$31,998.20

Garbage Department Expenditures:

Mission

We contract garbage disposal services out to South Plains Waste Services to provide the most cost-effective sanitation service to the citizens of Shallowater.

Objectives for 2019-20

- Report and monitor service issues to contractor

Note: The Utilities Department is divided between the General Fund and the Water and Sewer Fund. The Street and Garbage Departments appear in the General Fund. The Water and Sewer Departments appear in the Water and Sewer Fund.

512-1008.1	AUDIT	4,200.00
512-1009.1	POSTAGE	1,400.00
512-1041.1	DUMP GROUND FEES	1,500.00
512-1059.1	GARBAGE CONTRACT PAYABLE	198,000.00
Total		\$205,100.00

Fire Marshal Expenditures:

Mission

To effectively serve the Shallowater community as Fire Marshal by conducting required inspections and investigations and to report to local and state departments as required.

Objectives for 2019-20

- Attend State Fire Marshal's annual training
- Continue to perform monthly inspections and serve as a Reserve Officer for the Shallowater Police Department

513-1000.1	FIRE MARSHALL	3,900.00
513-1001.1	FICA TAX	181.35
513-1002.1	MEDICARE TAX	42.41
513-1003.1	RETIREMENT	138.06
513-1015.1	MATERIAL AND SUPPLIES	250.00
513-1017.1	TRAINING	500.00
513-1031.1	COMMUNICATION	
Total		\$5,011.82

Emergency Management Expenditures:

Mission

The EOC provides information to the citizens during emergency and non-emergency situations. There are also citizen trainings held for all that are interested. The Shallowater Emergency Management Team is a work in progress. Our main objective is to protect the citizens of Shallowater from any and all emergency incidents. One of the major tools the EOC utilizes is communication and informing the citizens.

Objectives for 2019-20

- Continue to utilize the most effective communication methods for emergency preparedness
- Continue to train and develop the most efficient protective measures with other emergency personnel

514-1000.1	SALARIES	6,000.00
514-1001.1	FICA	372.00
514-1002.1	MEDICARE	87.00
514-1010.1	REPAIR AND MAINTENANCE	500.00
514-1017.1	TRAINING	2,500.00
514-1031.1	COMMUNICATION	2,750.00
514-1032.1	EQUIPMENT	6,000.00
514-1046.1	CAPITAL EXPENSE	4,000.00
Total		\$22,209.00

Young City Park Expenditures:

Mission

Young City Park will be a recreational area that our citizens can enjoy for many years to come.

Objectives for 2019-20

- Install safety gates for the dog parks.
- Continue to provide a safe recreational area for residents and visitors to enjoy.

515-1000.1	SALARIES	8,000.00
515-1001.1	FICA TAX	496.00
515-1002.1	MEDICARE TAX	116.00
515-1003.1	RETIREMENT	
515-1004.1	HEALTH INS	
515-1005.1	PROPERTY/LAIBAILITY INS.	2,500.00
515-1010.1	REPAIR AND MAINTENANCE	2,000.00
515-1015.1	MATERIAL AND SUPPLIES	2,500.00
515-1016.1	TELEPHONE	2,400.00
515-1019.1	UTILIITES-ELECTRICITY	3,500.00
515-1028.1	PARK EXPENSE	
515-1046.1	CAPITAL EXPENSE	5,000.00
Total		\$26,512.00

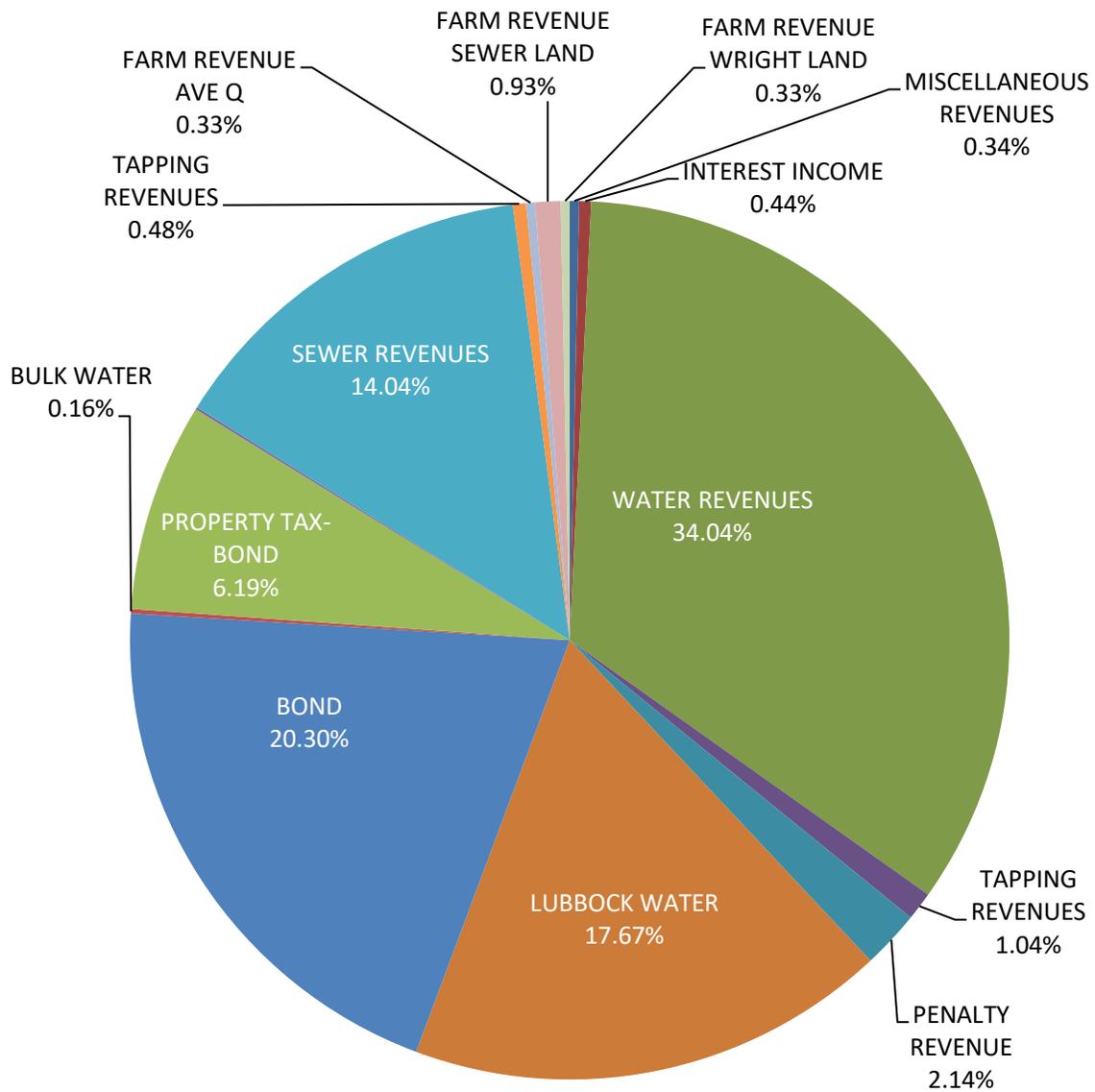
Water, Sewer, and Garbage Fund

The Water, Sewer, and Garbage Fund accounts for the operation of the City's water and wastewater utility systems. Activities of the fund include operation and maintenance of the water and sewer system and billing and collection. Garbage is billed monthly through the utility system and sanitation revenues are transferred to the General Fund. The Fund also accounts for the accumulation of resources for, and the payment of, long term debt principal and interest for obligation bonds for water and wastewater improvements. 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		Proposed 2019-20
4000.2	MISCELLANEOUS REVENUES	6,270.29
4001.2	SALE OF EQUIPMENT	
4002.2	INTEREST INCOME	8,000.00
4004.2	WATER REVENUES	631,518.00
4005.2	TAPPING REVENUES	19,000.00
4006.2	PENALTY REVENUE	39,000.00
4008.2	LUBBOCK WATER	322,278.00
4009.2	BOND (new Debt Service)	370,080.00
4010.2	BULK WATER	3,000.00
4011.2	PROPERTY TAX/BOND	140,000.00
4012.2	INSURANCE PROCEEDS	
4013.2	SALE OF LAND	
4014.2	CSI INSPECTION FEES	1,500.00
4100.2	POOL IMPROVEMENT REVENUES	
4120.2	GARBAGE REVENUE A/R	
4121.2	GARBAGE REVENUE TAX	
4200.2	SEWER REVENUES	256,000.00
4201.2	TAPPING REVENUES	8,750.00
4900.2	FARM REVENUE AVE Q	6,000.00
4901.2	FARM REVENUE SEWER LAND	17,000.00
4902.2	MINERAL LEASE	
4903.2	FARM REVENUE WRIGHT LAND	6,000.00
	Total	\$1,834,396.29

Water and Sewer Revenues

- | | | |
|---------------------------|---------------------------|----------------------------|
| ■ MISCELLANEOUS REVENUES | ■ INTEREST INCOME | ■ WATER REVENUES |
| ■ TAPPING REVENUES | ■ PENALTY REVENUE | ■ LUBBOCK WATER |
| ■ BOND (new Debt Service) | ■ BULK WATER | ■ PROPERTY TAX/BOND |
| ■ CSI INSPECTION FEES | ■ SEWER REVENUES | ■ TAPPING REVENUES |
| ■ FARM REVENUE AVE Q | ■ FARM REVENUE SEWER LAND | ■ FARM REVENUE WRIGHT LAND |



Water Fund Expenditures by Department:

Water Fund	1,577,674
Sewer Fund	256,722
Total	1,834,396

Water Department Expenditures:

Mission

We are dedicated to providing services that promote the health and safety of the citizens of Shallowater by the delivery of safe potable drinking water by maintaining the infrastructure and equipment that is utilized to pump, treat, store, and transport water.

Objectives for 2019-2020

- Continue to complete the construction to install the new water treatment system.
- Continue to work with the Texas Commission on Environmental Quality to achieve and maintain compliance.

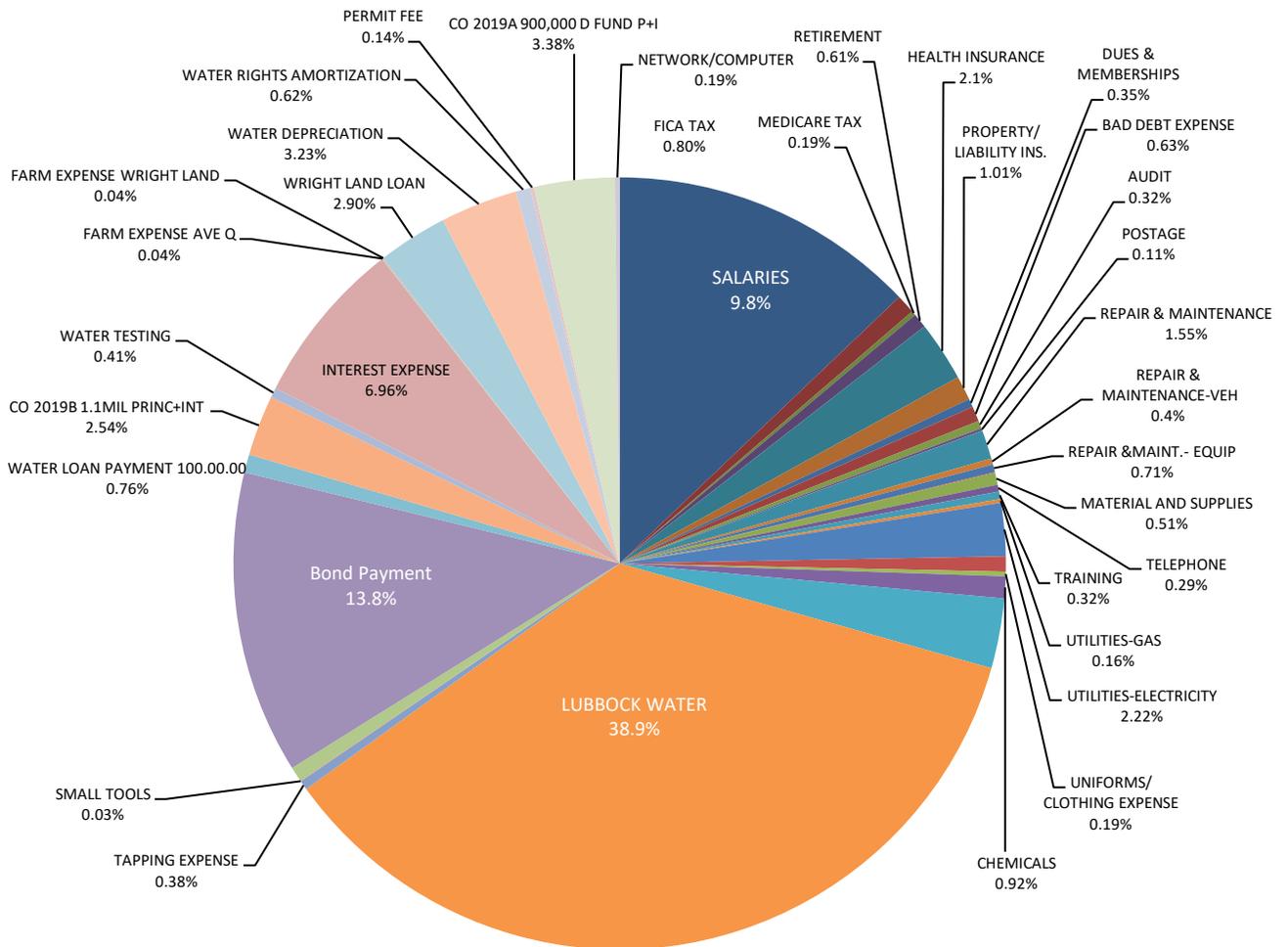
501-1000.2	SALARIES	203,207.03
501-1001.2	FICA TAX	12,598.84
501-1002.2	MEDICARE TAX	2,946.50
501-1003.2	RETIREMENT	9,591.37
501-1004.2	HEALTH INSURANCE	39,692.32
501-1005.2	PROPERTY/LIABILITY INS.	16,000.00
501-1006.2	DUES AND MEMBERSHIPS	5,500.00
501-1007.2	BAD DEBT EXPENSE	10,000.00
501-1008.2	AUDIT	5,000.00
501-1009.2	POSTAGE	1,750.00
501-1010.2	REPAIR AND MAINTENANCE	19,000.00
501-1011.2	REPAIR AND MAINTENANCE-VEH	4,000.00
501-1012.2	REPAIR AND MAINT. EQUIPMENT	5,000.00
501-1014.2	OFFICE SUPPLIES	500.00
501-1015.2	MATERIAL AND SUPPLIES	8,000.00
501-1016.2	TELEPHONE	4,500.00
501-1017.2	TRAINING	5,000.00
501-1018.2	UTILITIES-GAS	2,500.00
501-1019.2	UTILITIES-ELECTRICITY	35,000.00
501-1029.2	GAS AND OIL	10,000.00
501-1036.2	UNIFORMS/CLOTHING EXPENSE	3,000.00
501-1039.2	CHEMICALS	14,500.00
501-1046.2	CAPITAL EXPENSE	46,138.00
501-1048.2	LUBBOCK WATER	563,132.29
501-1049.2	TAPPING EXPENSE	6,000.00
501-1051.2	SMALL TOOLS	500.00
501-1052.2	ENGINEERING	10,000.00
501-1053.2	FMHA PAYMENT	
501-1054.2	Bond Payment	200,000.00

501-1056.2	WATER LOAN PAYMENT	12,000.00
	100.00.00	
501-1058.2	CO 2019B 1.1MIL PRINC+INT	40,000.00
501-1059.2	WATER TESTING	6,500.00
501-1060.2	INTEREST EXPENSE	109,854.00
501-1061.2	FARM EXPENSE AVE Q	600.00
501-1063.2	FARM EXPENSE WRIGHT	600.00
	LAND	
501-1064.2	WRIGHT LAND LOAN	45,745.83
501-1065.2	WATER DEPRECIATION	51,029.75
501-1066.2	WATER RIGHTS	9,773.63
	AMORTIZATION	
501-1067.2	PERMIT FEE	2,200.00
501-1068.2	CO 2019A 900,000 D FUND	53,314.69
	P+I	
501-2106.2	NETWORK/COMPUTER	3,000.00

Total **\$1,577,674.25**

Water Department Expenses

- SALARIES
- RETIREMENT
- DUES AND MEMBERSHIPS
- POSTAGE
- REPAIR AND MAINT. EQUIPMENT
- TELEPHONE
- UTILITIES-ELECTRICITY
- CHEMICALS
- TAPPING EXPENSE
- Bond Payment
- WATER TESTING
- FARM EXPENSE WRIGHT LAND
- WATER RIGHTS AMORTIZATION
- NETWORK/COMPUTER
- FICA TAX
- HEALTH INSURANCE
- BAD DEBT EXPENSE
- REPAIR AND MAINTENANCE
- OFFICE SUPPLIES
- GAS AND OIL
- CAPITAL EXPENSE
- SMALL TOOLS
- WATER LOAN PAYMENT 100.00.00
- INTEREST EXPENSE
- WRIGHT LAND LOAN
- PERMIT FEE
- MEDICARE TAX
- PROPERTY/LIABILITY INS.
- AUDIT
- REPAIR AND MAINTENANCE-VEH
- MATERIAL AND SUPPLIES
- UTILITIES-GAS
- UNIFORMS/CLOTHING EXPENSE
- LUBBOCK WATER
- ENGINEERING
- CO 2019B 1.1MIL PRINC+INT
- FARM EXPENSE AVE Q
- WATER DEPRECIATION
- CO 2019A 900,000 D FUND P+I



Sewer Department Expenditures:

Mission

We are dedicated to providing services that promote the health and safety of the citizens of Shallowater by collecting and treating wastewater and maintaining the equipment and infrastructure that allow for safe delivery and transport of sewage.

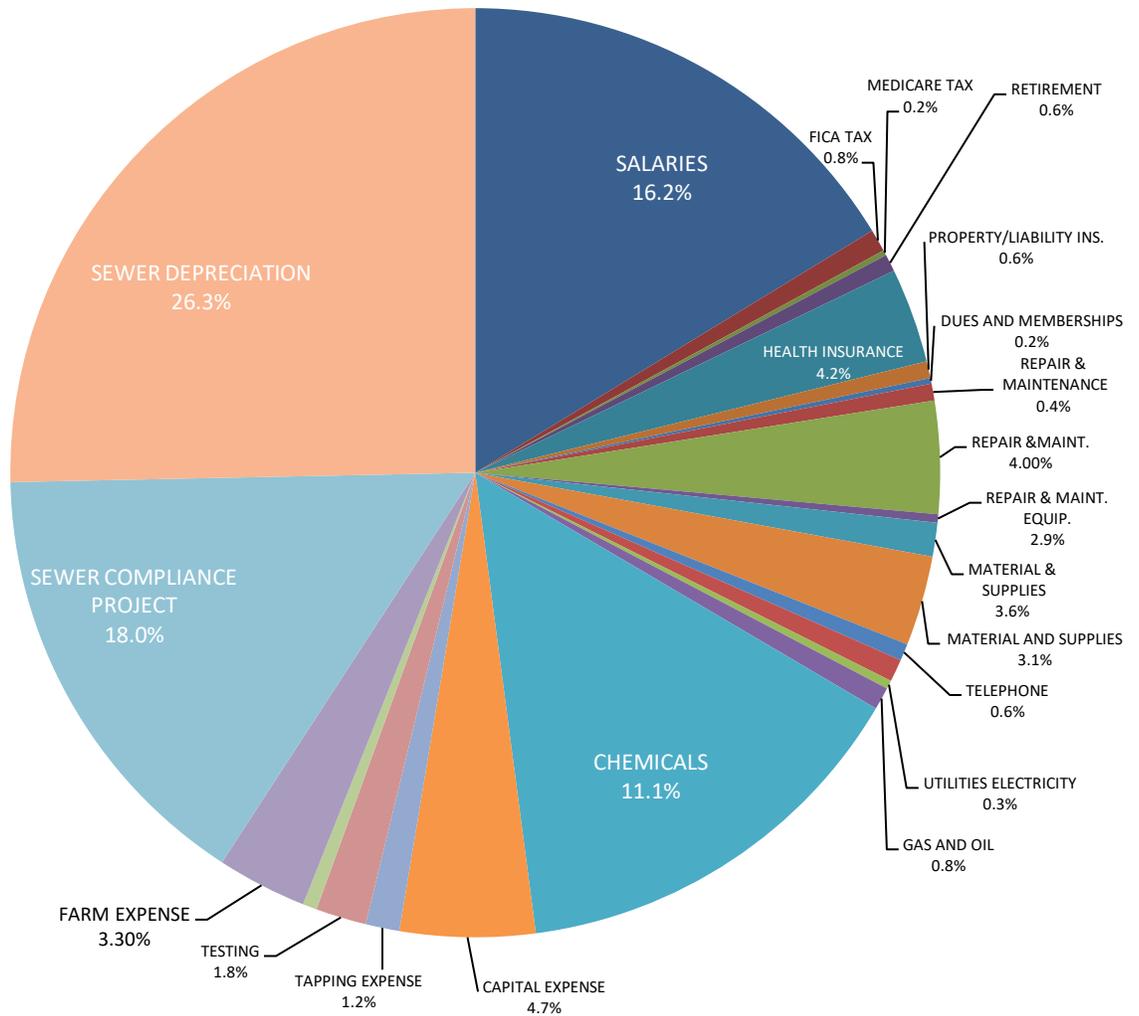
Objectives for 2019-20

- Prevent unauthorized discharges
- Continue to strive for compliance with the Texas Commission on Environmental Quality.

502-1000.2	SALARIES	41,600.00
502-1001.2	FICA TAX	2,579.20
502-1002.2	MEDICARE TAX	603.36
502-1003.2	RETIREMENT	1,,963.52
502-1004.2	HEALTH INSURANCE	8,450.28
502-1005.2	PROPERTY/LIABILITY INS.	1,500.00
502-1006.2	DUES AND MEMBERSHIPS	500.00
502-1009.2	POSTAGE	1,500.00
502-1010.2	REPAIR AND MAINTENANCE	10,000.00
502-1011.2	REPAIR AND MAINTENANCE-VEH	750.00
502-1012.2	REPAIR AND MAINT. EQUIPMENT	3,000.00
502-1015.2	MATERIAL AND SUPPLIES	8,000.00
502-1016.2	TELEPHONE	1,500.00
502-1017.2	TRAINING	2,000.00
502-1019.2	UTILITIES ELECTRICITY	750.00
502-1029.2	GAS AND OIL	2,000.00
502-1039.2	CHEMICALS	36,924.61
502-1046.2	CAPITAL EXPENSE	12,000.00
502-1049.2	TAPPING EXPENSE	3,000.00
502-1060.2	TESTING	4,500.00
502-1061.2	PERMIT FEE	1,250.00
502-1062.2	FARM EXPENSE SEWER	8,000.00
502-1063.2	SEWER COMPLIANCE PROJECT	39,634.08
502-1065.2	SEWER DEPRECIATION	64,716.99
Total		\$256,722.04

Sewer Department Expenses

- | | | |
|------------------------------|-------------------------------|---------------------------|
| ■ SALARIES | ■ FICA TAX | ■ MEDICARE TAX |
| ■ RETIREMENT | ■ HEALTH INSURANCE | ■ PROPERTY/LIABILITY INS. |
| ■ DUES AND MEMBERSHIPS | ■ POSTAGE | ■ REPAIR AND MAINTENANCE |
| ■ REPAIR AND MAINTENANCE-VEH | ■ REPAIR AND MAINT. EQUIPMENT | ■ MATERIAL AND SUPPLIES |
| ■ TELEPHONE | ■ TRAINING | ■ UTILITIES ELECTRICITY |
| ■ GAS AND OIL | ■ CHEMICALS | ■ CAPITAL EXPENSE |
| ■ TAPPING EXPENSE | ■ TESTING | ■ PERMIT FEE |
| ■ FARM EXPENSE SEWER | ■ SEWER COMPLIANCE PROJECT | ■ SEWER DEPRECIATION |



2019-2020 Debt Summary:

	Paid in Full	Water & Sewer Fund	General Fund
People's Bank Street Loan	2035		68,136.31
2012 Series GO Bond	2035	309,854.00	
BNSF Loan Payment	2023	12,000.00	
2019A Certificate of Obligation	2049	53,314.69	
2019B Certificate of Obligation	2049	40,000.00	
Wright Land Loan	2030	45,745.83	
Sewer Compliance Project	2035	39,634.18	
		500,548.70	68,136.31
Total Debt Obligations		568,685.01	