

**City of Shallowater**  
**Adopted Budget Summary**  
**for Fiscal Year**  
**2023-2024**  
**Exhibit A**

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

Mayor Royking Potter –for	Mayor Pro Tem Chris Cody –for
Alderman Kyle Yeager –for	Alderman Jason White -for
Alderman Logan Scarlett-absent	Alderman Troy White-for

**"THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$117,218.62 WHICH IS A 7.70% PERCENT INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$39,180.31."**

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**

<b>2022 No New Revenue Rate</b>	<b>.589701/\$100</b>	<b>2023 No New Revenue Rate</b>	<b>.568629/\$100</b>
<b>2022 M&amp;O Tax Rate</b>	<b>.515307/\$100</b>	<b>2023 M&amp;O Tax Rate</b>	<b>.490171/\$100</b>
<b>2022 I&amp;S Tax Rate</b>	<b>.082475/\$100</b>	<b>2023 I&amp;S Tax Rate</b>	<b>.078458/\$100</b>
		<b>2023 Unused Increment Rate</b>	<b>.014931 /\$100</b>
<b>2022 Voter Approval Rate</b>	<b>.597782/\$100</b>	<b>2023 Voter Approval Rate</b>	<b>.594766/\$100</b>
<b>2022 De Minimis Rate</b>	<b>.786545/\$100</b>	<b>2023 De Minimis Rate</b>	<b>.743954/\$100</b>
<b>2022 Adopted Tax Rate</b>	<b>.597782/\$100</b>	<b>2023 Proposed Tax Rate</b>	<b>.594766/\$100</b>

**2023 Proposed Rates**

**Maintenance & Operations Tax Rate - \$.507326**  
**Debt Rate (Interest & Sinking Fund) - \$.087440**  
**Total Proposed Property Tax Rate - \$.594766**

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

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

In accordance with the Civil Statutes of the State of Texas, the proposed budget is submitted for your review and consideration. Upon adoption, this budget will provide financial guidance for city operations for fiscal year 2023-2024.

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 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.

Mayor Potter and the Shallowater City Council continue to work diligently to secure safe drinking water that will allow the City of Shallowater to supply, treat, and distribute water for many years to come. The city has completed a water and sewer system study to best assess immediate water and waste water needs, address the deficiencies within the existing infrastructure, and prepare for ongoing development. The City of Shallowater is exploring a new potential water source(s) and is examining future infrastructure improvements that will best serve the community. The city has completed the first phase of a rate study for water and sewer services with Raftelis and will begin Phase 2 this fiscal year. The City of Shallowater will continue to maintain and repair streets and alleys. The city hopes to work in conjunction with the county and a developer to improve 5<sup>th</sup> Street east of Avenue Q. Online billing and the capability to accept credits cards are coming soon; we are currently working with our software provider. The City of Shallowater encourages you will continue to enjoy the Young City Park splash pad, pavilion, dog parks, playground, and walking trail. We are researching opportunities to improve the grounds. Exciting things are happening in our community! If you have any questions about city projects or other city business, please do not hesitate to contact City Hall. We are here to serve you!

I would like to express my appreciation to Mayor Potter and the Shallowater City Council for their time, efforts, and dedication to the betterment of our community. This budget was carefully prepared with Department Heads and City Administration. 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:

<b>General Fund</b>	<b>2023-2024 Adopted</b>
Revenues	3,064,036.61
Expenditures	3,064,036.61
Over / (Under)	0
<b>Water, Sewer, and Garbage Fund</b>	
Revenues	3,238,131.04
Expenditures	3,238,131.04
Over / (Under)	0

**2023-2024 Debt Summary:**

<b>Year Debt is Paid in Full</b>	<b>Description</b>	<b>Water &amp; Sewer Fund</b>	<b>General Fund</b>
2035	Peoples Bank Street Loan		60,694.00
2035	2012 Series GO Bond D Fund	311,447.00	
2049	2019A CO TWDB D Fund	52,347.00	
2049	2019B CO TWDB DWSRF	40,000.00	
2030	Peoples Bank Wright Land Loan	51,641.00	
2027	Lubbock County Loan for Brush Truck		50,000.00
		455,435.00	110,694.00
<b>Total 23-24</b>		<b>566,129.00</b>	

**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 adopted M&O Rate is .507326 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 .087440 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. The Unused Increment Rate is the rate equal to the difference between the adopted tax rate and the voter-approval rate before the unused increment rate for the prior three years Tex. Tax Code §26.013(a). In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

<b>2023 M&amp;O Rate</b>	<b>0.507326</b>
<b>2023 Debt Service Rate</b>	<b>+ 0.087440</b>
<b>2023 Adopted Tax Rate</b>	<b><u>\$0.594766</u></b>

<b>2023 Taxable Value</b>	<b>275,825,341</b>
<b>2023 M&amp;O Tax Rate (Per \$100 Valuation)</b>	<b>x 0.507326</b>
<b>2023 Estimated M&amp;O Levy</b>	<b><u>\$ 1,399,333.70</u></b>

<b>2023 Taxable Value</b>	<b>275,825,341</b>
<b>2023 Debt Service Rate</b>	<b>x 0.087440</b>
<b>2023 Estimated Debt Service Levy</b>	<b><u>\$ 241,191.68</u></b>

<b>2023 M&amp;O Tax Levy</b>	<b>\$1,399,333.70</b>
<b>2023 Debt Service Levy</b>	<b><u>+241,191.68</u></b>
<b>2023 Estimated Total Tax Levy</b>	<b><u>\$1,640,515.38</u></b>

Below is additional information about values in your jurisdiction and information that was included in the Notice of Public Hearing on Tax Increase.

1. 2023 Taxable Value of New Improvements	\$6,587,516
2. 2023 Average Market Value of a Residence in the City of Shallowater	\$ 226,612
3. 2022 Average Market Value of a Residence in the City of Shallowater	\$ 203,511
4. 2023 Average Taxable Value of a Residence in the City of Shallowater	\$ 220,401
5. 2022 Average Taxable Value of a Residence in the City of Shallowater	\$ 197,761
6. 2023 T.I.F. Increment above base year	N/A

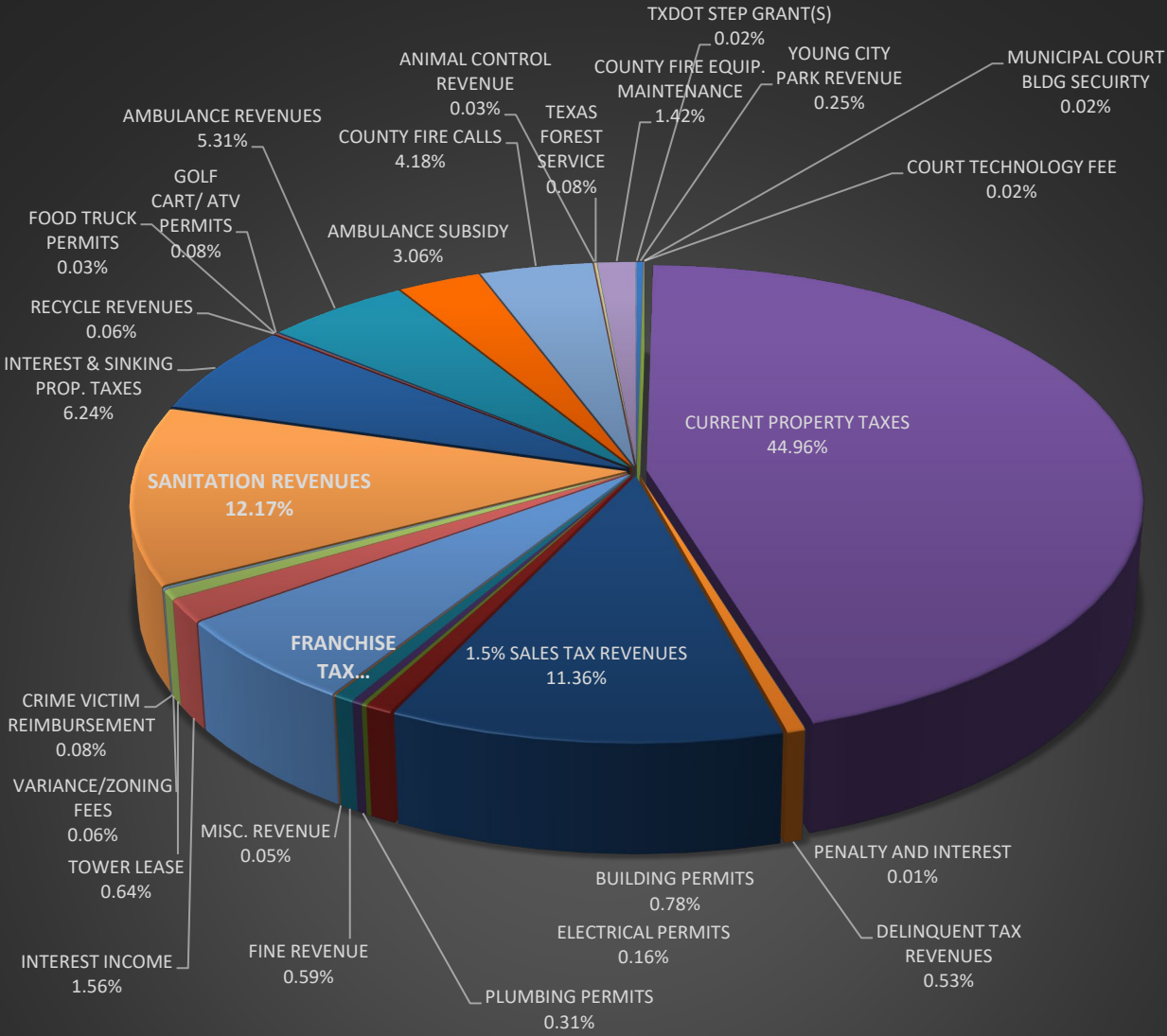
## General Fund

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, 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.

### General Fund Revenues

4005.1	YOUNG CITY PARK REVENUE	8,000
4006.1	MUNICIPAL COURT BLDG SECURTY	500
4007.1	COURT TECHNOLOGY FEE	500
4100.1	CURRENT PROPERTY TAXES	1,440,515
4101.1	PENALTY AND INTEREST	250
4102.1	DELINQUENT TAX REVENUES	17,000
4103.1	1% SALES TAX REVENUES	364,000
4104.1	BUILDING PERMITS	25,000
4105.1	ELECTRICAL PERMITS	5,000
4106.1	PLUMBING PERMITS	10,000
4107.1	FINE REVENUE	19,000
4108.1	MISC. REVENUE	1,500
4110.1	FRANCHISE TAX	191,000
4111.1	INTEREST INCOME	50,000
4114.1	TOWER LEASE	20,517
4115.1	VARIANCE/ZONING FEES	2,000
4118.1	CRIME VICTIM REIMBURSEMENT	2,500
4120.1	SANITATION REVENUES	390,000
4122.1	INTEREST & SINKING PROP. TAXES	200,000
4123.1	RECYCLE REVENUES	2,000
4124.1	FOOD TRUCK PERMITS	900
4125.1	TRANSFER PROP. TAXES	-140,000
4127.1	GOLF CART/ ATV PERMITS	2,500
4500.1	AMBULANCE REVENUES	170,000
4501.1	AMBULANCE SUBSIDY	98,000
4600.1	COUNTY FIRE CALLS	133,900
4602.1	TEXAS FOREST SERVICE	2,500
4611.1	COUNTY FIRE EQUIP. MAINTENANCE	45,454
4613.1	TXDOT STEP GRANT(S)	500
4700.1	ANIMAL CONTROL REVENUE	1,000
	<b>Total</b>	<b>3,064,036</b>

# General Fund Revenues



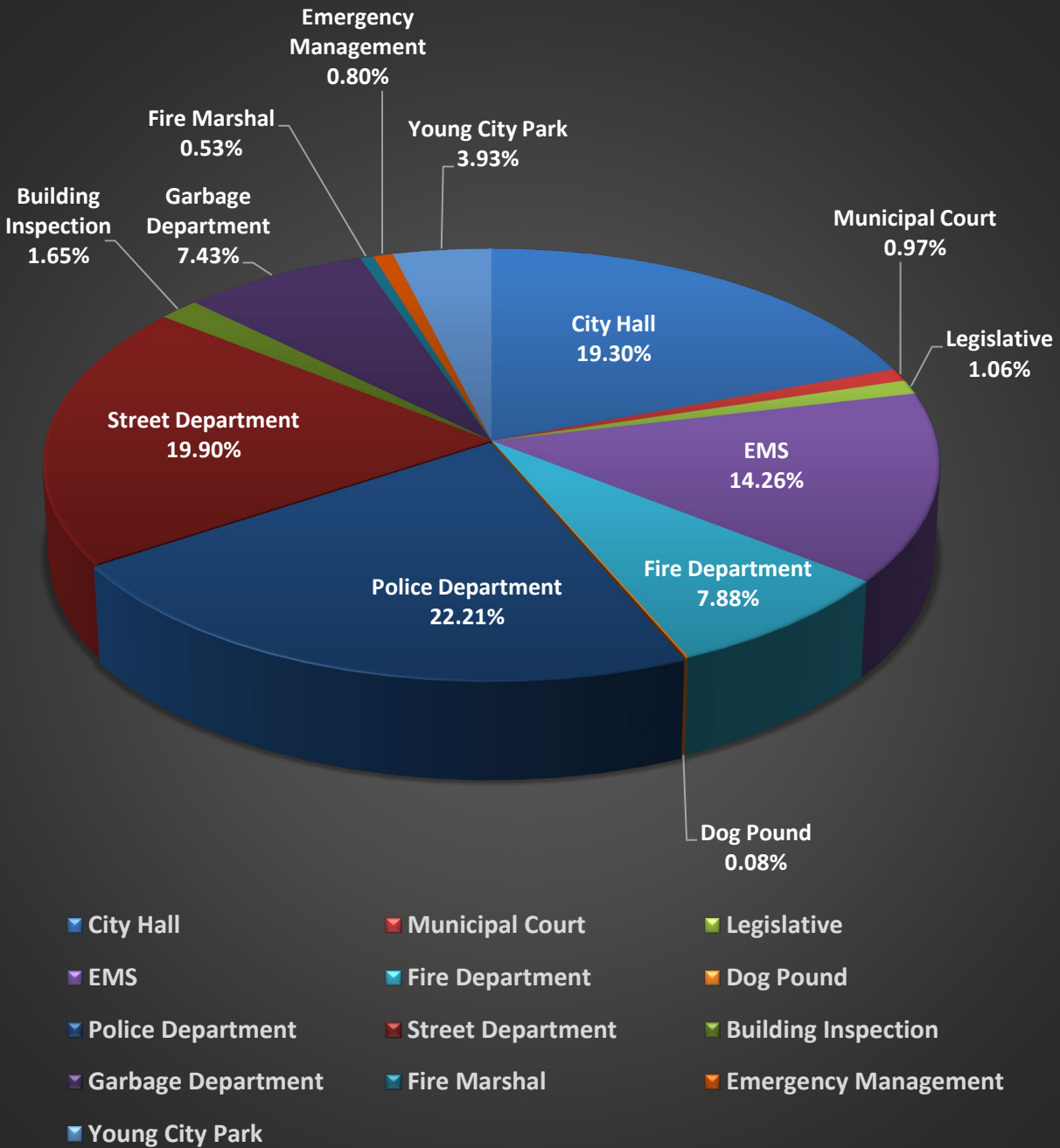
- ▶ YOUNG CITY PARK REVENUE
- ▶ COURT TECHNOLOGY FEE
- ▶ PENALTY AND INTEREST
- ▶ 1.5% SALES TAX REVENUES
- ▶ ELECTRICAL PERMITS
- ▶ FINE REVENUE
- ▶ FRANCHISE TAX
- ▶ TOWER LEASE
- ▶ CRIME VICTIM REIMBURSEMENT
- ▶ INTEREST & SINKING PROP. TAXES
- ▶ FOOD TRUCK PERMITS
- ▶ AMBULANCE REVENUES
- ▶ COUNTY FIRE CALLS
- ▶ TEXAS FOREST SERVICE
- ▶ TXDOT STEP GRANT(S)
- ▶ MUNICIPAL COURT BLDG SECURITY
- ▶ CURRENT PROPERTY TAXES
- ▶ DELINQUENT TAX REVENUES
- ▶ BUILDING PERMITS
- ▶ PLUMBING PERMITS
- ▶ MISC. REVENUE
- ▶ INTEREST INCOME
- ▶ VARIANCE/ZONING FEES
- ▶ SANITATION REVENUES
- ▶ RECYCLE REVENUES
- ▶ GOLF CART/ ATV PERMITS
- ▶ AMBULANCE SUBSIDY
- ▶ ANIMAL CONTROL REVENUE
- ▶ COUNTY FIRE EQUIP. MAINTENANCE

**General Fund Expenditures by Department:**

<b>City Hall</b>	<b>\$591,472</b>
<b>Municipal Court</b>	<b>\$ 29,696</b>
<b>Legislative</b>	<b>\$ 32,500</b>
<b>EMS</b>	<b>\$436,973</b>
<b>Fire Department</b>	<b>\$241,506</b>
<b>Dog Pound</b>	<b>\$ 2,601</b>
<b>Police Department</b>	<b>\$680,425</b>
<b>Street Department</b>	<b>\$609,621</b>
<b>Building Inspection</b>	<b>\$ 50,500</b>
<b>Garbage Department</b>	<b>\$227,600</b>
<b>Fire Marshal</b>	<b>\$ 16,381</b>
<b>Emergency Management</b>	<b>\$ 24,446</b>
<b>Young City Park</b>	<b>\$120,315</b>
<b>Total</b>	<b>\$3,064,036</b>



## General Fund Expenditures by Department



## City Hall Expenditures:

### Mission

The mission of the City of Shallowater is to deliver quality, customer-focused municipal services with an emphasis on public safety, neighborhood livability, and responsible planning for economic growth and infrastructure improvements.

### Objectives for 2023-2024

- Developing a long-term comprehensive plan for the City of Shallowater
- Integrating online billing and credit card capabilities
- Recodifying the City of Shallowater Code of Ordinances
- Improving internal practices, controls, and procedures
- Implementing more accessible financial transparency
- Promoting “community” with information, participating in or hosting events, and seeking opportunities for more citizen engagement and interaction

502-1000.1	SALARIES	236,875
502-1001.1	FICA TAX	14,686
502-1002.1	MEDICARE TAX	3,435
502-1003.1	RETIREMENT	11,796
502-1004.1	HEALTH INSURANCE	45,605
502-1005.1	PROPERTY/LIABILITY INS.	5,425
502-1006.1	DUES AND MEMBERSHIPS	3,500
502-1007.1	FLOWERS AND MEMORIALS	1,200
502-1008.1	AUDIT	19,000
502-1009.1	POSTAGE	2,500
502-1010.1	REPAIR AND MAINTENANCE	2,500
502-1014.1	OFFICE SUPPLIES	5,500
502-1015.1	MATERIAL AND SUPPLIES	8,500
502-1016.1	TELEPHONE	6,000
502-1017.1	TRAINING	25,000
502-1018.1	UTILITIES-GAS	5,000
502-1019.1	UTILITIES-ELECTRICITY	2,750
502-1020.1	AWARDS AND BANQUETS	5,750
502-1021.1	TAX APPRAISAL	16,000
502-1022.1	TAX COLLECTIONS LCAD	9,000
502-1026.1	PUBLIC NOTICES	15,000
502-1043.1	TRAVEL/MILEAGE REIMBURSE	4,000
502-1046.1	CAPITAL EXPENSE	12,000
502-1050.1	NETWORK/COMPUTER	42,000
502-1051.1	COMMUNICATIONS	450
502-1053.1	LEGAL	60,000
502-1060.1	IT	28,000

**Total**

**\$591,472**

## 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 2023-2024

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

503-1000.1 JUDGE EXPENSE	6,000
503-1001.1 FICA TAX	776
503-1002.1 MEDICARE TAX	182
503-1003.1 RETIREMENT	623
503-1004.1 HEALTH INSURANCE	3,396
503-1005.1 CLERK SALARY	12,519
503-1006.1 DUES AND MEMBERSHIPS	150
503-1008.1 COLLECTIONS FEE	850
503-1022.1 TRAVEL/TRAINING	5,000
503-1024.1 BOOKS	200
<b>Total</b>	<b>\$26,697</b>

## Legislative Expenditures:

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

### Objectives for 2023-2024

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

504-1025.1 ELECTION EXPENSE	16,000
504-1026.1 PUBLIC NOTICES	15,000
504-1052.1 COUNCIL TRAINING	1,500
<b>Total</b>	<b>\$32,500</b>

## 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 2023-2024

- 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	295,222
505-1001.1	FICA TAX	18,304
505-1002.1	MEDICARE TAX	4,281
505-1004.1	HEALTH INSURANCE	56,007
505-1005.1	PROPERTY/LIABILITY INS.	15,510
505-1006.1	DUES AND MEMBERSHIPS	300
505-1010.1	REPAIR AND MAINTENANCE	2,000
505-1011.1	REPAIR & MAINT. VEH	1,500
505-1015.1	MATERIAL AND SUPPLIES	4,500
505-1017.1	TRAINING	2,800
505-1018.1	UTILITIES-GAS	1,800
505-1019.1	UTILITIES-ELECTRICITY	2,500
505-1028.1	EMS BILLING	17,000
505-1029.1	GAS AND OIL	10,000
505-1049.1	LICENSE AND CERTIFICATES	750
505-1055.1	CAPITAL EXPENSE	1,000
505-1051.1	NETWORK/COMPUTER	3,500
	<b>Total</b>	<b>\$436,973</b>

## 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 2023-2024

- 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	16,942
506-1001.1	FICA TAX	3,840
506-1002.1	MEDICARE TAX	898
506-1003.1	RETIREMENT	125
506-1005.1	PROPERTY/LIABILITY INS.	12,751
506-1006.1	DUES AND MEMBERSHIPS	2,500
506-1010.1	REPAIR AND MAINTENANCE	2,500
506-1011.1	REPAIR AND MAINTENANCE-VEH	23,000
506-1015.1	MATERIAL AND SUPPLIES	2,000
506-1016.1	TELEPHONE	1,500
506-1017.1	TRAINING	2,000
506-1018.1	UTILITIES-GAS	3,900
506-1019.1	UTILITIES-ELECTRICITY	2,000
506-1020.1	AWARDS AND BANQUETS	500
506-1029.1	GAS AND OIL	6,000
506-1030.1	VOLUNTEER SERVICES	45,000
506-1031.1	COMMUNICATION	10,000
506-1032.1	EQUIPMENT	2,000
506-1042.1	COUNTY LOAN PAYMENT	50,000
506-1045.1	EQUIPMENT TESTING	2,250
506-1046.1	CAPITAL EXPENSE	20,000
506-1047.1	CAPITAL RESERVE	25,000
506-1051.1	NETWORK/COMPUTER	3,800
506-1052.1	SCBA	3,000
	<b>Total</b>	<b>\$241,506</b>

## Dog Pound Expenditures:

### Mission

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

### Objectives for 2023-2024

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

507-1005.1	PROPERTY/LIABILTIY INS.	101
507-1034.1	DOG POUND EXPENSE	2,500
<b>Total</b>		<b>\$2,601</b>

## 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 2023-2024

- Provide the most effective and professional services to the City of Shallowater by maintaining police staff and equipment while remaining fiscally responsible
- Assess and effectively process code enforcement violations. Obtain code enforcement certification for a second officer to assist Officer Claunch with code enforcement
- Continue to obtain Texas Police Chiefs Association (TPCA) Best Practices Accreditation for the department. It's based on an agency meeting 170 Law Enforcement Best Practices developed by TPCA. Currently, the department has 70 of the required 170 best practices. Will attend training session this fiscal year to start the implementation process
- Continue to utilize Law Enforcement Officer Standards and Education Funds (LEOSE) that have been provided to the department over the years, to pay for training and training related expenses/items once training budget is expended
- Develop and implement inventory and audit system for department property and identify the life span of equipment so that those items can be replaced in stages.
- Continue to build the Reserve and part-time officer program to assist with patrol functions as needed.

**Police Department Expenditures Continued:**

508-1000.1	SALARIES	389,128
508-1001.1	FICA TAX	24,126
508-1002.1	MEDICARE TAX	5,642
508-1003.1	RETIREMENT	19,379
508-1004.1	HEALTH INSURANCE	57,402
508-1005.1	PROPERTY/LIBILITY INSURANCE	22,749
508-1006.1	DUES AND MEMBERSHIPS	500
508-1008.1	JANITORIAL	1,200
508-1010.1	REPAIR AND MAINTENANCE	5,000
508-1011.1	REPAIR AND MAINTENANCE- VEHICLES	5,000
508-1015.1	MATERIAL AND SUPPLIES	4,000
508-1016.1	TELEPHONE	5,300
508-1017.1	TRAINING	4,000
508-1018.1	UTILITIES-GAS	2,000
508-1019.1	UTILITIES-ELECTRICITY	2,500
508-1029.1	GAS AND OIL	26,000
508-1031.1	COMMUNICATION	8,000
508-1032.1	EQUIPMENT	11,000
508-1036.1	UNIFORMS/CLOTHING EXPENSE	5,000
508-1046.1	CAPITAL EXPENSE	55,000
508-1047.1	CAPITAL RESERVE	10,000
508-1052.1	NETWORK/COMPUTER	15,000
508-1056.1	SEXUAL ASSAULT VICTIM FEES	2,500
	<b>Total</b>	<b>\$680,425</b>

## 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 2023-2024

- Continue to maintain and repair city streets and complete the necessary concrete and asphalt work. We are planning to perform another seal coat project this year to improve targeted areas.
- Continue to maintain access to alleys.
- Continue to work with City Council, Engineers, and Developers to find the best solutions for planning and improving city streets and drainage.
- Plans to improve 5<sup>th</sup> Street east of Avenue Q with the assistance of Lubbock County and a local developer.

**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	88,042
509-1001.1	FICA	5,459
509-1002.1	MEDICARE	1,277
509-1003.1	RETIREMENT	4,384
509-1004.1	HEALTH INSURANCE	22,626
509-1005.1	PROPERTY/LIABILITY INS.	949
509-1010.1	REPAIR AND MAINTENANCE	283,682
509-1011.1	REPAIR AND MAINTENANCE-VEH	4,500
509-1012.1	REPAIR AND MAINT. EQUIPMENT	6,000
509-1013.1	PEOPLES BANK STREET REPAIR LOA	60,964
509-1015.1	MATERIAL AND SUPPLIES	5,000
509-1029.1	GAS AND OIL	7,000
509-1036.1	UNIFORMS	1,500
509-1038.1	STREET LIGHTS	25,000
509-1046.1	CAPITAL EXPENSE	60,000
509-1052.1	ENGINEERING	33,239
	<b>Total</b>	<b>\$609,921</b>



**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 2023-2024**

- Maintain required certifications
- Provide timely inspections and update building codes
- Update the Building Codes

511-1015.1	MATERIAL AND SUPPLIES	500
511-1016.1	SUBSTANDARD STRUCTURES	20,000
511-1041.1	INSPECTIONS	30,000
<b>Total</b>		<b>\$50,500</b>

**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 2023-2024**

- 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	4,000
512-1009.1	POSTAGE	2,100
512-1041.1	DUMP GROUND FEES	1,500
512-1059.1	GARBAGE CONTRACT PAYABLE	220,000
<b>Total</b>		<b>\$227,600</b>

**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 2023-2024**

- Attend Fire Marshal Annual Training as Required
- Perform Fire Inspections
- Review Development Plans for Fire and Life Safety Compliance

513-1000.1	FIRE MARSHALL	12,356
513-1001.1	FICA TAX	356
513-1002.1	MEDICARE TAX	83
513-1003.1	RETIREMENT	286
513-1015.1	MATERIAL AND SUPPLIES	800
513-1016.1	TELEPHONE	500
513-1017.1	TRAINING	2,000
<b>Total</b>		<b>\$16,381</b>

## Shallowater Office of Emergency Management Expenditures:

### Mission

The Shallowater Office of Emergency Management serves the citizens of Shallowater by preparing for, responding to, and coordinating with the various agencies who would respond for a major emergency or disaster. Along with the many actions that come with preparing and responding to emergencies and disasters that can take place, the office of emergency management assists citizens, businesses, and the local government in recovering from these life changing events. Mitigation of the magnitude of these events before they occur is one of our greatest opportunities to make a difference. We will continue to train our agencies to develop an all-hazards response to any disaster that takes place.

### Objectives for 2023-2024

- Train and exercise with the numerous agencies that will be working together during a disaster event.
- Assist in developing a resilient community and local government.
- Ensure a coordinated response from all agencies involved during a disaster.
- Continue to test and update the Emergency Operations Plan for the city.
- Develop partnerships with local businesses and organizations to assist during disaster events.

514-1000.1	SALARIES	11,340
514-1001.1	FICA	703
514-1002.1	MEDICARE	164
514-1005.1	PROPERTY/LIABILITY INS.	1239
514-1010.1	REPAIR AND MAINTENANCE	500
514-1016.1	TELEPHONES	1,000
514-1017.1	TRAINING	2,500
514-1031.1	COMMUNICATION	4,000
514-1032.1	EQUIPMENT	1,000
514-1047.1	CAPITAL RESERVE	2,000

**Total** **\$24,446**

**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 2023-2024**

- Apply for grant funding to add Honor Park and possibly a Shallowater Skate Park.
- Continue to provide a safe recreational area for residents and visitors to enjoy.
- Develop an irrigation plan to improve the grounds.

515-1000.1	SALARIES	9,619
515-1001.1	FICA TAX	596
515-1002.1	MEDICARE TAX	139
515-1005.1	PROPERTY/LAIBAILITY INS.	1,960
515-1010.1	REPAIR AND MAINTENANCE	6,000
515-1015.1	MATERIAL AND SUPPLIES	7,500
515-1019.1	UTILIITES-ELECTRICITY	3,500
515-1046.1	CAPITAL EXPENSE	91,000

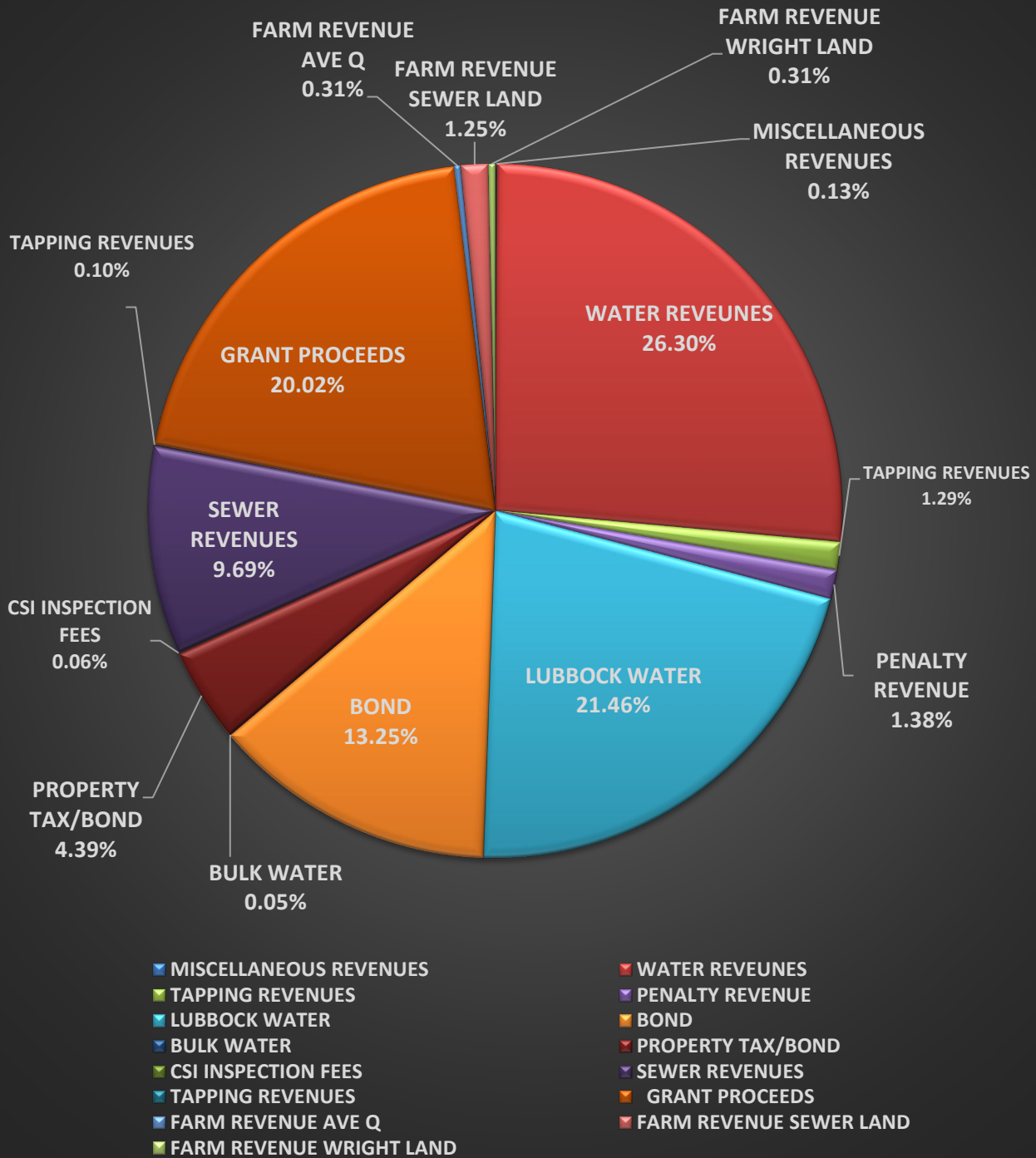
**Total** **\$120,315**

## 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 2023-2024
4000.2 MISCELLANEOUS REVENUES	4,000
4004.2 WATER REVENUES	889,000
4005.2 TAPPING REVENUES	41,250
4006.2 PENALTY REVENUE	44,000
4008.2 LUBBOCK WATER	684,000
4009.2 BOND	422,400
4010.2 BULK WATER	1,500
4011.2 PROPERTY TAX/BOND	140,000
4014.2 CSI INSPECTION FEES	1,875
4200.2 SEWER REVENUES	309,000
4201.2 TAPPING REVENUES	3,125
4601.2 GRANT PROCEEDS	637,981
4900.2 FARM REVENUE AVE Q	10,000
4901.2 FARM REVENUE SEWER LAND	40,000
4903.2 FARM REVENUE WRIGHT LAND	10,000
<b>Total</b>	<b>\$3,238,131</b>

# Water and Sewer Revenues



**Water Fund Expenditures by Department:**

Water Fund	2,155,767
Sewer Fund	1,082,364
<b>Total</b>	<b>3,238,131</b>

## 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 2023-2024

- Strategic Planning for Infrastructure Improvements
- Create a Capital Improvements Program based on needs assessment and seek potential funding sources and grant opportunities
- Secure a new viable water source if feasible
- Achieve and maintain compliance with the Texas Commission on Environmental Quality
- Utilize the American Rescue Plan funds on water and sewer projects

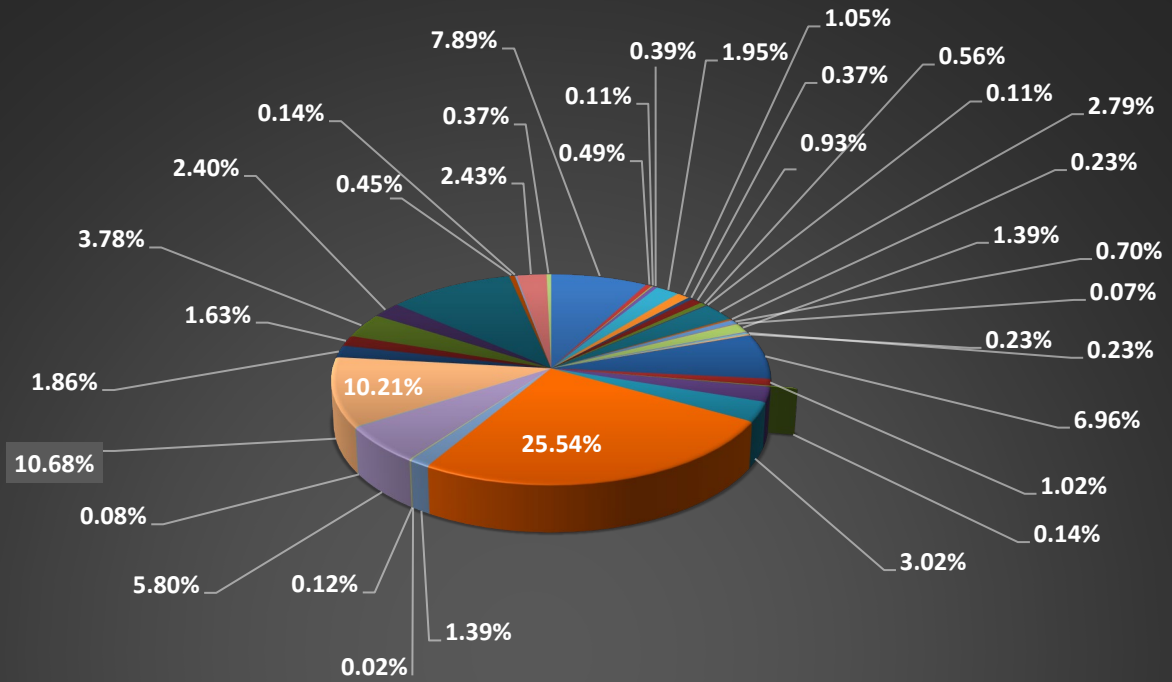
501-1000.2	SALARIES	169,876
501-1001.2	FICA TAX	10,532
501-1002.2	MEDICARE TAX	2,463
501-1003.2	RETIREMENT	8,460
501-1004.2	HEALTH INSURANCE	41,930
501-1005.2	PROPERTY/LIABILITY INS.	22,690
501-1006.2	DUES AND MEMBERSHIPS	8,000
501-1007.2	BAD DEBT EXPENSE	20,000
501-1008.2	AUDIT	12,000
501-1009.2	POSTAGE	2,300
501-1010.2	REPAIR AND MAINTENANCE	60,000
501-1011.2	REPAIR AND MAINTENANCE-VEH	5,000
501-1012.2	REPAIR AND MAINT. EQUIPMENT	15,000
501-1014.2	OFFICE SUPPLIES	1,500
501-1015.2	MATERIAL AND SUPPLIES	30,000
501-1016.2	TELEPHONE	3,000
501-1017.2	TRAINING	5,000
501-1018.2	UTILITIES-GAS	5,000
501-1019.2	UTILITIES-ELECTRICITY	150,000
501-1029.2	GAS AND OIL	22,000
501-1036.2	UNIFORMS/CLOTHING EXPENSE	3,000
501-1039.2	CHEMICALS	50,000
501-1046.2	CAPITAL EXPENSE	65,000
501-1048.2	LUBBOCK WATER	550,000
501-1049.2	TAPPING EXPENSE	30,000
501-1050.2	STATE DUES	500
501-1051.2	SMALL TOOLS	2,500

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501-1052.2	ENGINEERING	125,000
501-1053.2	BOND & CO ADMIN FEES	1,806
501-1054.2	Bond Payment	230,000
501-1058.2	CO2019B 1.1MIL PRINC+INT.	40,000
501-1059.2	WATER TESTING	35,000
501-1060.2	INTEREST EXPENSE	81,447
501-1061.2	FARM EXPENSE AVE Q	2,000
501-1064.2	WRIGHT LAND LOAN	51,641
501-1065.2	WATER DEPRECIATION	220,000
501-1066.2	Water Rights Amortization	9,774
501-1067.2	PERMIT FEE	3,000
501-1068.2	CO 2019A 900,000 D FUND P+I	52,347
501-1069.2	NETWORK COMPUTER	8,000
<b>Total</b>		<b>\$2,155,767</b>

# Water Department Expenses



- SALARIES
- RETIREMENT
- DUES AND MEMBERSHIPS
- POSTAGE
- REPAIR AND MAINT. EQUIPMENT
- TELEPHONE
- UTILITIES-ELECTRICITY
- CHEMICALS
- TAPPING EXPENSE
- ENGINEERING
- CO2019B 1.1MIL PRINC+INT.
- WRIGHT LAND LOAN
- PERMIT FEE
- FICA TAX
- HEALTH INSURANCE
- BAD DEBT EXPENSE
- REPAIR AND MAINTENANCE
- OFFICE SUPPLIES
- TRAINING
- GAS AND OIL
- CAPITAL EXPENSE
- STATE DUES
- BOND & CO ADMIN FEES
- WATER TESTING
- WATER DEPRECIATION
- CO 2019A 900,000 D FUND P+I
- MEDICARE TAX
- PROPERTY/LIABILITY INS.
- AUDIT
- REPAIR AND MAINTENANCE-VEH
- MATERIAL AND SUPPLIES
- UTILITIES-GAS
- UNIFORMS/CLOTHING EXPENSE
- LUBBOCK WATER
- SMALL TOOLS
- BOND PAYMENT
- INTEREST EXPENSE
- WATER RIGHTS AMORTIZATION
- NETWORK COMPUTER

## Sewer Department Expenditures:

### Mission

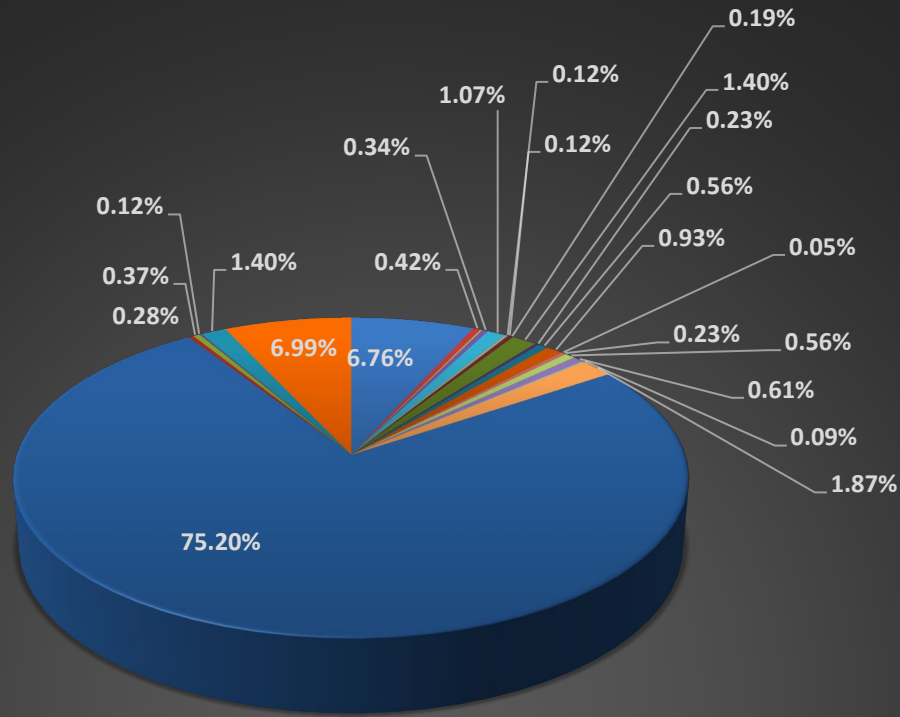
We are dedicated to providing services that promote the health and safety of the citizens of Shallowater by collecting and treating wastewater and maintaining the equipment and infrastructure that allow for safe delivery and transport of sewage.

### Objectives for 2023-2024

- Prevent unauthorized discharges
- Research long-term wastewater treatment solutions
- Continue to strive for compliance with the Texas Commission on Environmental Quality.

502-1000.2	SALARIES	72,488
502-1001.2	FICA TAX	4,494
502-1002.2	MEDICARE TAX	1,051
502-1003.2	RETIREMENT	3,610
502-1004.2	HEALTH INSURANCE	11,425
502-1005.2	PROPERTY/LIABILITY INS.	1,302
502-1006.2	DUES AND MEMBERSHIPS	1,300
502-1009.2	POSTAGE	2,000
502-1010.2	REPAIR AND MAINTENANCE	15,000
502-1011.2	REPAIR AND MAINTENANCE-VEH	2,500
502-1012.2	REPAIR AND MAINT. EQUIPMENT	6,000
502-1015.2	MATERIAL AND SUPPLIES	10,000
502-1016.2	TELEPHONE	500
502-1017.2	TRAINING	2,500
502-1019.2	UTILITIES ELECTRICITY	6,000
502-1029.2	GAS AND OIL	6,500
502-1036.2	UNIFORMS/CLOTHING EXPENSE	1,000
502-1039.2	CHEMICALS	30,000
502-1046.2	CAPITAL EXPENSE	806,444
502-1049.2	TAPPING EXPENSE	3,000
502-1060.2	TESTING	4,000
502-1061.2	PERMIT FEE	1,250
502-1062.2	FARM EXPENSE SEWER	15,000
502-1065.2	SEWER DEPRECIATION	75,000
	<b>Total</b>	<b>\$1,082,364</b>

## 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                |
| ▣ UNIFORMS/CLOTHING EXPENSE   | ▣ CHEMICALS                  |
| ▣ CAPITAL EXPENSE             | ▣ TAPPING EXPENSE            |
| ▣ TESTING                     | ▣ PERMIT FEE                 |
| ▣ FARM EXPENSE SEWER          | ▣ SEWER DEPRECIATION         |

**If you have any questions  
regarding the  
City of Shallowater Budget  
please contact City Hall  
at  
806-696-4300.**

**Thank you!**