

City of Shallowater
Proposed Budget Summary
for Fiscal Year
2024-2025
Cover Page

"THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$72,210.96 WHICH IS A 4.42% 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 \$63,837.20."

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

2024 No New Revenue Rate	.562314/\$100	2023 No New Revenue Rate	.568629/\$100
2024 M&O Tax Rate	.479987/\$100	2023 M&O Tax Rate	.490171/\$100
2024 I&S Tax Rate	.082327/\$100	2023 I&S Tax Rate	.078458/\$100
2024 Unused Increment Rate	.000000/\$100	2023 Unused Increment Rate	.014931 /\$100
2024 Voter Approval Rate	.562772/\$100	2023 Voter Approval Rate	.594766/\$100
2024 De Minimis Rate	.710939/\$100	2023 De Minimis Rate	.743954/\$100
2024 Proposed Tax Rate	.562772/\$100	2023 Adopted Tax Rate	.594766/\$100

2024 Proposed Rates

Maintenance & Operations Tax Rate- \$.496786

Debt Rate (Interest & Sinking Fund) - \$.065986

Total Proposed Property Tax Rate -

\$.562772

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

Account	2023 Budget	2024 Budget	2025 Proposed Budget	Percent Change from Prior Year
General				
400 Revenue				
4005.1 YOUNG CITY PARK REVENUE	(9,000.00)	(8,000.00)	(8,000.00)	0.00%
4006.1 MUNICIPAL COURT BLDG SECURTY	(500.00)	(500.00)	(1,000.00)	100.00%
4007.1 COURT TECHNOLOGY FEE	(700.00)	(500.00)	(1,000.00)	100.00%
4100.1 CURRENT PROPERTY TAXES	(1,249,603.33)	(1,440,515.35)	(1,505,718.25)	4.53%
4101.1 PENALTY AND INTEREST	(250.00)	(250.00)	(250.00)	0.00%
4102.1 DELINQUENT TAX REVENUES	(17,000.00)	(17,000.00)	(20,000.00)	17.65%
4103.1 1.5% SALES TAX REVENUES	(361,000.00)	(364,000.00)	(415,000.00)	14.01%
4104.1 BUILDING PERMITS	(30,000.00)	(25,000.00)	(20,000.00)	-20.00%
4105.1 ELECTRICAL PERMITS	(12,000.00)	(5,000.00)	(5,000.00)	0.00%
4106.1 PLUMBING PERMITS	(21,000.00)	(10,000.00)	(10,000.00)	0.00%
4107.1 FINE REVENUE	(20,000.00)	(19,000.00)	(32,000.00)	68.42%
4108.1 MISC. REVENUE	(1,500.00)	(1,500.00)	(1,500.00)	0.00%
4110.1 FRANCHISE TAX	(180,000.00)	(191,000.00)	(200,000.00)	4.71%
4111.1 INTEREST INCOME	(10,000.00)	(50,000.00)	(180,000.00)	260.00%
4114.1 TOWER LEASE	(20,517.26)	(20,517.26)	(22,000.00)	7.23%
4115.1 VARIANCE/ZONING FEES	(1,500.00)	(2,000.00)	(2,000.00)	0.00%
4118.1 CRIME VICTIM REIMBURSEMENT	(2,500.00)	(2,500.00)	(2,500.00)	0.00%
4120.1 SANITATION REVENUES	(388,011.00)	(390,000.00)	(398,000.00)	2.05%
4122.1 INTEREST & SINKING PROP. TAXES	(200,000.00)	(200,000.00)	(200,000.00)	0.00%
4123.1 RECYCLE REVENUES	(2,000.00)	(2,000.00)	(1,000.00)	-50.00%
4124.1 FOOD TRUCK PERMITS	(750.00)	(900.00)	(600.00)	-33.33%
4125.1 TRANSFER PROP. TAXES	140,000.00	140,000.00	140,000.00	0.00%
4127.1 GOLF CART/ ATV PERMITS	(2,500.00)	(2,500.00)	(2,000.00)	-20.00%
4500.1 AMBULANCE REVENUES	(160,000.00)	(170,000.00)	(150,000.00)	-11.76%
4501.1 AMBULANCE SUBSIDY	(95,000.00)	(98,000.00)	(80,000.00)	-18.37%
4600.1 COUNTY FIRE CALLS	(133,900.00)	(133,900.00)	(166,855.00)	24.61%
4602.1 TEXAS FOREST SERVICE		(2,500.00)	(2,500.00)	0.00%
4611.1 COUNTY FIRE EQUIP. MAINTENANCE		(45,454.00)	(45,454.00)	0.00%
4613.1 TXDOT STEP GRANT DWI 4 PERIODS		(500.00)	(1,000.00)	100.00%
4700.1 ANIMAL CONTROL REVENUE	(500.00)	(1,000.00)	(1,000.00)	0.00%
4800.1 LOAN PROCEEDS	(215,767.00)			
400 Revenue Sum	(2,995,498.59)	(3,064,036.61)	(3,334,377.25)	8.82%
502 City Hall				
502-1000.1 SALARIES	216,185.20	236,874.66	252,522.88	6.61%
502-1001.1 FICA TAX	13,403.48	14,686.23	15,656.42	6.61%
502-1002.1 MEDICARE TAX	3,134.69	3,434.68	3,661.58	6.61%
502-1003.1 RETIREMENT	9,998.57	11,796.36	13,636.24	15.60%
502-1004.1 HEALTH INSURANCE	41,374.70	45,604.56	45,634.32	0.07%
502-1005.1 PROPERTY/LIABILITY INS	4,331.11	5,425.32	7,905.06	45.71%
502-1006.1 DUES AND MEMBERSHIPS	3,500.00	3,500.00	3,500.00	0.00%
502-1007.1 FLOWERS AND MEMORIALS	1,750.00	1,200.00	1,200.00	0.00%
502-1008.1 AUDIT	19,000.00	19,000.00	19,000.00	0.00%
502-1009.1 POSTAGE	2,500.00	2,500.00	2,500.00	0.00%
502-1010.1 REPAIR AND MAINTENANCE	2,000.00	2,500.00	4,000.00	60.00%
502-1014.1 OFFICE SUPPLIES	5,500.00	5,500.00	5,500.00	0.00%
502-1015.1 MATERIAL AND SUPPLIES	8,000.00	8,500.00	9,000.00	5.88%
502-1016.1 TELEPHONE	6,000.00	6,000.00	3,500.00	-41.67%
502-1017.1 TRAINING	28,000.00	25,000.00	25,000.00	0.00%
502-1018.1 UTILITIES-GAS	5,000.00	5,000.00	4,000.00	-20.00%
502-1019.1 UTILITIES-ELECTRICITY	2,500.00	2,750.00	3,000.00	9.09%
502-1020.1 AWARDS AND BANQUETS	5,024.00	5,750.00	7,000.00	21.74%
502-1021.1 TAX APPRAISAL	13,133.76	16,000.00	17,500.00	9.38%
502-1022.1 TAX COLLECTIONS LCAD	7,927.88	9,000.00	9,000.00	0.00%
502-1026.1 PUBLIC NOTICES	15,000.00	15,000.00	15,000.00	0.00%
502-1043.1 TRAVEL/MILEAGE REIMBURSE	4,000.00	4,000.00	4,000.00	0.00%
502-1046.1 CAPITAL EXPENSE	12,000.00	12,000.00		-100.00%
502-1050.1 NETWORK/COMPUTER	38,000.00	42,000.00	50,000.00	19.05%
502-1051.1 COMMUNICATIONS	400.00	450.00		-100.00%

502-1053.1 LEGAL	53,000.00	60,000.00	30,000.00	-50.00%
502-1060.1 IT	26,000.00	28,000.00	30,000.00	7.14%
502 City Hall Sum	546,663.39	591,471.81	581,716.50	-1.65%
503 Court				
503-1000.1 JUDGE EXPENSE	5,410.59	6,000.00		-100.00%
503-1000.1 SALARIES			19,393.71	
503-1001.1 FICA TAX	717.22	776.19	1,202.41	54.91%
503-1002.1 MEDICARE TAX	167.74	181.53	281.21	54.91%
503-1003.1 RETIREMENT	535.02	623.45	708.58	13.65%
503-1004.1 HEALTH INSURANCE	3,031.73	3,395.66	3,401.42	0.17%
503-1005.1 CLERK SALARY	11,568.11	12,519.14		-100.00%
503-1006.1 DUES AND MEMBERSHIPS	150.00	150.00	150.00	0.00%
503-1008.1 COLLECTIONS FEE		850.00	1,000.00	17.65%
503-1022.1 TRAVEL/TRAINING	4,000.00	5,000.00	5,000.00	0.00%
503-1024.1 BOOKS	200.00	200.00	200.00	0.00%
503-1050.1 NETWORK/COMPUTER			2,000.00	
503 Court Sum	25,780.41	29,695.98	33,337.33	12.26%
504 Legislative				
504-1025.1 ELECTION EXPENSE	12,000.00	16,000.00	16,000.00	0.00%
504-1026.1 PUBLIC NOTICES	10,000.00	15,000.00	15,000.00	0.00%
504-1052.1 COUNCIL TRAINING	1,500.00	1,500.00	1,500.00	0.00%
504 Legislative Sum	23,500.00	32,500.00	32,500.00	0.00%
505 EMS				
505-1000.1 SALARIES	275,264.00	295,222.40	315,180.80	6.76%
505-1001.1 FICA TAX	17,066.37	18,303.79	19,541.21	6.76%
505-1002.1 MEDICARE TAX	3,991.33	4,280.72	4,570.12	6.76%
505-1003.1 RETIREMENT	6,565.65			
505-1004.1 HEALTH INSURANCE	67,649.04	56,007.00	67,222.68	20.03%
505-1005.1 PROPERTY/LIABILITY INS.	13,486.56	15,509.55	18,305.86	18.03%
505-1006.1 DUES AND MEMBERSHIPS	300.00	300.00	300.00	0.00%
505-1010.1 REPAIR AND MAINTENANCE	2,000.00	2,000.00	2,000.00	0.00%
505-1011.1 REPAIR & MAINT. VEH	1,000.00	1,500.00	1,500.00	0.00%
505-1013.1 COLLECTION SERVICE FEES			0.00	
505-1015.1 MATERIAL AND SUPPLIES	4,500.00	4,500.00	4,000.00	-11.11%
505-1016.1 TELEPHONE	300.00			
505-1017.1 TRAINING	2,800.00	2,800.00	2,000.00	-28.57%
505-1018.1 UTILITIES-GAS	2,500.00	1,800.00	1,800.00	0.00%
505-1019.1 UTILITIES-ELECTRICITY	2,000.00	2,500.00	2,500.00	0.00%
505-1028.1 EMS BILLING	16,000.00	17,000.00	17,000.00	0.00%
505-1029.1 GAS AND OIL	13,000.00	10,000.00	9,000.00	-10.00%
505-1031.1 EMS DIRECTOR				
505-1047.1 CAPITAL RESERVE			2,000.00	
505-1049.1 LICENSE AND CERTIFICATES	750.00	750.00	690.00	-8.00%
505-1051.1 NETWORK/COMPUTER	3,090.00	3,500.00	5,000.00	42.86%
505-1053.1 COMMUNICATIONS			10,000.00	
505-1055.1 CAPITAL EXPENSE	1,000.00	1,000.00	1,000.00	0.00%
505 EMS Sum	433,262.95	436,973.46	483,610.67	10.67%
506 Fire				
506-1000.1 CHIEF'S SALARY	16,135.00	16,941.75	17,788.81	5.00%
506-1001.1 FICA TAX	3,790.37	3,840.39	3,892.91	-71.28%
506-1002.1 MEDICARE TAX	886.46	898.16	910.44	-71.28%
506-1003.1 RETIREMENT	250.00	124.50	200.00	60.64%
506-1005.1 PROPERTY/LIABILITY INS.	10,201.41	12,751.17	14,148.77	10.96%
506-1006.1 DUES AND MEMBERSHIPS	3,000.00	2,500.00	3,000.00	20.00%
506-1010.1 REPAIR AND MAINTENANCE	2,500.00	2,500.00	3,000.00	20.00%
506-1011.1 REPAIR AND MAINTENANCE-VEH	25,000.00	23,000.00	25,000.00	8.70%
506-1015.1 MATERIAL AND SUPPLIES	2,500.00	2,000.00	2,000.00	0.00%
506-1016.1 TELEPHONE	2,000.00	1,500.00	1,000.00	33.33%
506-1017.1 TRAINING	2,000.00	2,000.00	2,000.00	0.00%
506-1018.1 UTILITIES-GAS	3,900.00	3,900.00	4,000.00	2.56%
506-1019.1 UTILITIES-ELECTRICITY	2,000.00	2,000.00	2,000.00	0.00%
506-1020.1 AWARDS AND BANQUETS	500.00	500.00	500.00	0.00%

506-1029.1 GAS AND OIL	9,000.00	6,000.00	6,000.00	0.00%
506-1030.1 VOLUNTEER SERVICES	45,000.00	45,000.00	45,000.00	0.00%
506-1031.1 COMMUNICATION	10,000.00	10,000.00	12,000.00	20.00%
506-1032.1 EQUIPMENT	2,000.00	2,000.00	2,000.00	0.00%
506-1042.1 COUNTY LOAN REPAYMENT	50,000.00	50,000.00	50,000.00	0.00%
506-1045.1 EQUIPMENT TESTING	2,500.00	2,250.00	2,250.00	0.00%
506-1046.1 CAPITAL EXPENSE	262,767.00	20,000.00	20,000.00	0.00%
506-1047.1 CAPITAL RESERVE		25,000.00	25,000.00	0.00%
506-1051.1 NETWORK/COMPUTER	4,000.00	3,800.00	4,500.00	18.42%
506-1052.1 SCBA	3,000.00	3,000.00	3,000.00	0.00%
506 Fire Sum	462,930.24	241,505.97	249,190.92	1.76%
507 Dog Pound				
507-1005.1 PROPERTY/LIABILTIY INS.	87.91	101.09	105.00	3.87%
507-1034.1 DOG POUND EXPENSE	5,500.00	2,500.00	2,500.00	0.00%
507 Dog Pound Sum	5,587.91	2,601.09	2,605.00	0.15%
508 Police				
508-1000.1 SALARIES	289,661.40	389,128.26	410,697.76	5.54%
508-1001.1 FICA TAX	17,959.01	24,125.95	25,463.26	5.54%
508-1002.1 MEDICARE TAX	4,200.09	5,642.36	5,955.12	5.54%
508-1003.1 RETIREMENT	6,565.65	19,378.59	22,177.68	14.44%
508-1004.1 HEALTH INSURANCE	50,967.61	57,401.76	57,573.12	0.30%
508-1005.1 PROPERTY/LIABILITY INS.	18,198.85	22,748.56	31,717.58	39.43%
508-1006.1 DUES AND MEMBERSHIPS	500.00	500.00	500.00	0.00%
508-1008.1 JANITORIAL	1,200.00	1,200.00	1,200.00	0.00%
508-1010.1 REPAIR AND MAINTENANCE	2,000.00	5,000.00	5,000.00	0.00%
508-1011.1 REPAIR AND MAINTENANCE-VEH	5,000.00	5,000.00	8,000.00	60.00%
508-1014.1 OFFICE SUPPLIES			1,500.00	
508-1015.1 MATERIAL AND SUPPLIES	3,000.00	4,000.00	4,000.00	0.00%
508-1016.1 TELEPHONE	5,300.00	5,300.00	5,000.00	-5.66%
508-1017.1 TRAINING	2,000.00	4,000.00	6,000.00	50.00%
508-1018.1 UTILITIES-GAS	2,000.00	2,000.00	1,400.00	-30.00%
508-1019.1 UTILITIES-ELECTRICITY	2,000.00	2,500.00	3,000.00	20.00%
508-1029.1 GAS AND OIL	22,000.00	26,000.00	20,000.00	-23.08%
508-1031.1 COMMUNICATION	5,500.00	8,000.00	12,000.00	50.00%
508-1032.1 EQUIPMENT	10,600.00	11,000.00	17,000.00	54.55%
508-1036.1 UNIFORMS/CLOTHING EXPENSE	4,000.00	5,000.00	5,000.00	0.00%
508-1046.1 CAPITAL EXPENSE	50,000.00	55,000.00	60,000.00	9.09%
508-1047.1 CAPITAL RESERVE	10,000.00	10,000.00	10,000.00	0.00%
508-1052.1 NETWORK/COMPUTER	15,000.00	15,000.00	15,000.00	0.00%
508-1054.1 VEHICLE ENFORCEMENT				
508-1055.1 FEES-XPEDITER				
508-1056.1 SEXUAL ASSAULT VICTIM FEES	2,500.00	2,500.00	2,500.00	0.00%
508 Police Sum	530,152.61	680,425.48	730,684.52	7.39%
509 Street				
509-1000.1 SALARIES	82,769.20	88,041.50	103,048.00	17.04%
509-1001.1 FICA	5,131.69	5,458.57	6,388.98	17.04%
509-1002.1 MEDICARE	1,200.15	1,276.60	1,494.20	17.04%
509-1003.1 RETIREMENT	3,828.08	4,384.47	5,564.59	26.92%
509-1004.1 HEALTH INSURANCE	20,298.31	22,626.00	22,636.60	0.05%
509-1005.1 PROPERTY/LIABILITY INS.	825.16	948.93	351.62	-62.95%
509-1010.1 REPAIR AND MAINTENANCE	186,000.00	283,681.77	385,071.82	35.74%
509-1011.1 REPAIR AND MAINTENANCE-VEH	4,500.00	4,500.00	4,500.00	0.00%
509-1012.1 REPAIR AND MAINT. EQUIPMENT	6,000.00	6,000.00	6,000.00	0.00%
509-1013.1 PEOPLES BANK STREET REPAIR LOA	60,964.00	60,964.40	60,964.40	0.00%
509-1015.1 MATERIAL AND SUPPLIES	5,000.00	5,000.00	7,000.00	40.00%
509-1029.1 GAS AND OIL	7,000.00	7,000.00	8,000.00	14.29%
509-1036.1 UNIFORMS	1,300.00	1,500.00	1,800.00	20.00%
509-1038.1 STREET LIGHTS	26,062.18	25,000.00	25,000.00	0.00%
509-1046.1 CAPITAL EXPENSE	22,000.00	60,000.00	100,000.00	66.67%
509-1052.1 ENGINEERING	25,000.00	33,238.58	50,000.00	50.43%
509 Street Sum	457,878.77	609,620.82	787,820.21	29.23%
511 Building Inspections				

511-1000.1 SALARIES				
511-1001.1 FICA				
511-1002.1 MEDICARE				
511-1003.1 RETIREMENT				
511-1004.1 HEALTH INSURANCE				
511-1015.1 MATERIAL AND SUPPLIES	500.00	500.00	250.00	-50.00%
511-1016.1 SUBSTANDARD STRUCTURES	20,000.00	20,000.00	20,000.00	0.00%
511-1017.1 TRAINING				
511-1041.1 INSPECTIONS	45,000.00	30,000.00	30,000.00	0.00%
511 Building Inspections Sum	65,500.00	50,500.00	50,250.00	-0.50%
512 Garbage				
512-1008.1 AUDIT	4,000.00	4,000.00	4,000.00	0.00%
512-1009.1 POSTAGE	2,000.00	2,100.00	2,500.00	19.05%
512-1041.1 DUMP GROUND FEES	1,500.00	1,500.00	1,500.00	0.00%
512-1059.1 GARBAGE CONTRACT PAYABLE	253,000.00	220,000.00	250,000.00	13.64%
512 Garbage Sum	260,500.00	227,600.00	258,000.00	13.36%
513 Fire Marshal				
513-1000.1 FIRE MARSHALL	10,625.88	12,356.25	12,913.97	4.51%
513-1001.1 FICA TAX	268.20	355.96	800.67	124.93%
513-1002.1 MEDICARE TAX	62.73	83.25	187.25	124.93%
513-1003.1 RETIREMENT	200.07	285.91	300.00	4.93%
513-1015.1 MATERIAL AND SUPPLIES	500.00	800.00	1,300.00	62.50%
513-1016.1 TELEPHONE	500.00	500.00	360.00	-28.00%
513-1017.1 TRAINING	1,000.00	2,000.00	2,500.00	25.00%
513 Fire Marshal Sum	13,156.88	16,381.37	18,361.89	12.09%
514 Emergency Management				
514-1000.1 SALARIES	6,180.00	11,340.00	12,558.00	10.74%
514-1001.1 FICA	383.16	703.08	778.60	10.74%
514-1002.1 MEDICARE	89.61	164.43	182.09	10.74%
514-1005.1 PROPERTY/LIABILITY INS.	1,077.02	1,238.57	1,238.57	0.00%
514-1010.1 REPAIR AND MAINTENANCE	500.00	500.00	500.00	0.00%
514-1016.1 TELEPHONES	1,000.00	1,000.00	0.00	-100.00%
514-1017.1 TRAINING	2,500.00	2,500.00	2,500.00	0.00%
514-1031.1 COMMUNICATION	4,000.00	4,000.00	6,000.00	50.00%
514-1032.1 EQUIPMENT	1,000.00	1,000.00	1,000.00	0.00%
514-1046.1 CAPITAL EXPENSE	30,000.00		0.00	
514-1047.1 CAPITAL RESERVE	2,000.00	2,000.00	3,000.00	50.00%
514 Emergency Management Sum	48,729.79	24,446.08	27,757.26	13.54%
515 Park				
515-1000.1 SALARIES	12,960.00	9,618.75	9,618.75	0.00%
515-1001.1 FICA TAX	803.52	596.36	596.36	0.00%
515-1002.1 MEDICARE TAX	187.92	139.47	139.47	0.00%
515-1005.1 PROPERTY/LIABILITY INS.	1,704.32	1,959.97	2,630.87	34.23%
515-1010.1 REPAIR AND MAINTENANCE	4,000.00	6,000.00	7,000.00	16.67%
515-1015.1 MATERIAL AND SUPPLIES	5,000.00	7,500.00	8,000.00	6.67%
515-1016.1 TELEPHONE	2,699.88			
515-1019.1 UTILITIES-ELECTRICITY	3,500.00	3,500.00	4,000.00	14.29%
515-1046.1 CAPITAL EXPENSE	91,000.00	91,000.00	50,000.00	-45.05%
515 Park Sum	121,855.64	120,314.55	81,985.45	-31.86%

Water

400 Revenue

4000.2 MISCELLANEOUS REVENUES	(3,000.00)	(4,000.00)	(4,200.00)	5.00%
4002.2 INTEREST INCOME	(12,000.00)		0.00	
4004.2 WATER REVENUES	(838,223.55)	(889,000.00)	(890,000.00)	0.11%
4005.2 TAPPING REVENUES	(66,000.00)	(41,250.00)	(12,000.00)	-70.91%
4006.2 PENALTY REVENUE	(43,000.00)	(44,000.00)	(44,000.00)	0.00%
4008.2 LUBBOCK WATER	(420,739.35)	(684,000.00)	(650,596.32)	-4.88%
4009.2 BOND	(420,739.35)	(422,400.00)	(438,719.52)	3.86%
4010.2 BULK WATER	(1,500.00)	(1,500.00)	(1,500.00)	0.00%
4011.2 PROPERTY TAX/BOND	(140,000.00)	(140,000.00)	(140,000.00)	0.00%
4014.2 CSI INSPECTION FEES	(3,000.00)	(1,875.00)	(2,000.00)	6.67%

4016.2 SC TRACKING BACKFLOW INSP.			(300.00)	
4200.2 SEWER REVENUES	(299,656.25)	(309,000.00)	(345,000.00)	11.65%
4201.2 TAPPING REVENUES	(20,000.00)	(3,125.00)	(2,000.00)	36.00%
4300.2 INDUSTRIAL WASTE	(14,000.00)			
4601.2 GRANT PROCEEDS	(637,981.04)	(637,981.04)		-100.00%
4900.2 FARM REVENUE AVE Q	(10,000.00)	(10,000.00)	(5,000.00)	-50.00%
4901.2 FARM REVENUE SEWER LAND	(34,000.00)	(40,000.00)	(30,000.00)	-25.00%
4903.2 FARM REVENUE WRIGHT LAND	(5,000.00)	(10,000.00)	(1,000.00)	-90.00%
400 Revenue Sum	(2,968,839.54)	(3,238,131.04)	(2,566,315.84)	20.75%
501 Water				
501-1000.2 SALARIES	170,053.55	169,875.85	185,827.19	9.39%
501-1001.2 FICA TAX	10,543.32	10,532.30	11,521.29	9.39%
501-1002.2 MEDICARE TAX	2,465.78	2,463.20	2,694.49	9.39%
501-1003.2 RETIREMENT	7,864.98	8,459.82	10,034.67	18.62%
501-1004.2 HEALTH INSURANCE	37,811.97	41,930.38	53,229.34	26.95%
501-1005.2 PROPERTY/LIABILITY INS.	19,730.44	22,690.00	30,887.02	36.13%
501-1006.2 DUES AND MEMBERSHIPS	6,000.00	8,000.00	9,000.00	12.50%
501-1007.2 BAD DEBT EXPENSE	15,000.00	20,000.00	20,000.00	0.00%
501-1008.2 AUDIT	15,000.00	12,000.00	12,000.00	0.00%
501-1009.2 POSTAGE	2,300.00	2,300.00	2,500.00	8.70%
501-1010.2 REPAIR AND MAINTENANCE	30,000.00	60,000.00	60,000.00	0.00%
501-1011.2 REPAIR AND MAINTENANCE-VEH	5,000.00	5,000.00	6,000.00	20.00%
501-1012.2 REPAIR AND MAINT. EQUIPMENT	10,000.00	15,000.00	15,000.00	0.00%
501-1014.2 OFFICE SUPPLIES	2,000.00	1,500.00	1,500.00	0.00%
501-1015.2 MATERIAL AND SUPPLIES	25,000.00	30,000.00	30,000.00	0.00%
501-1016.2 TELEPHONE	6,000.00	3,000.00	3,000.00	0.00%
501-1017.2 TRAINING	5,000.00	5,000.00	6,000.00	20.00%
501-1018.2 UTILITIES-GAS	5,000.00	5,000.00	3,500.00	-30.00%
501-1019.2 UTILITIES-ELECTRICITY	125,414.16	150,000.00	145,000.00	-3.33%
501-1029.2 GAS AND OIL	25,000.00	22,000.00	22,000.00	0.00%
501-1036.2 UNIFORMS/CLOTHING EXPENSE	1,300.00	3,000.00	3,750.00	25.00%
501-1039.2 CHEMICALS	60,000.00	50,000.00	35,000.00	-30.00%
501-1046.2 CAPITAL EXPENSE	518,990.52	65,000.00	100,000.00	53.85%
501-1048.2 LUBBOCK WATER	314,240.00	550,000.00	580,000.00	5.45%
501-1049.2 TAPPING EXPENSE	40,000.00	30,000.00	6,000.00	-80.00%
501-1050.2 STATE DUES	1,000.00	500.00	500.00	0.00%
501-1051.2 SMALL TOOLS	2,500.00	2,500.00	2,500.00	0.00%
501-1052.2 ENGINEERING	107,970.68	125,000.00	155,000.00	24.00%
501-1053.2 BOND & CO ADMIN FEES	1,000.00	1,806.25	2,000.00	10.73%
501-1054.2 Bond Payment	220,000.00	230,000.00	240,000.00	4.35%
501-1058.2 CO2019B 1.1MIL PRINC+INT	40,000.00	40,000.00	40,000.00	0.00%
501-1059.2 WATER TESTING	25,000.00	35,000.00	35,000.00	0.00%
501-1060.2 INTEREST EXPENSE	89,427.00	81,447.00	72,820.00	-10.59%
501-1061.2 FARM EXPENSE AVE Q		2,000.00	2,000.00	0.00%
501-1063.2 FARM EXPENSE WRIGHT LAND			0.00	
501-1064.2 WRIGHT LAND LOAN	45,747.00	51,641.00	49,585.37	-3.98%
501-1065.2 WATER DEPRECIATION	190,000.00	220,000.00	220,668.38	0.30%
501-1066.2 WATER RIGHTS AMORTIZATION	9,774.00	9,774.00	9,774.00	0.00%
501-1067.2 PERMIT FEE	3,000.00	3,000.00	3,000.00	0.00%
501-1068.2 CO 2019A 900,000 D FUND P+I	52,799.00	52,347.00	51,897.00	-0.86%
501-1069.2 NETWORK COMPUTER	10,000.00	8,000.00	8,000.00	0.00%
501-1070.2 AIM BANK LOAN PAYMENT AND INT.	113,296.32		0.00	
501 Water Sum	2,371,228.72	2,155,766.80	2,247,188.75	4.24%
502 Sewer				
502-1000.2 SALARIES	54,752.00	72,488.00	76,030.40	4.89%
502-1001.2 FICA TAX	3,394.62	4,494.26	4,713.88	4.89%
502-1002.2 MEDICARE TAX	793.90	1,051.08	1,102.44	4.89%
502-1003.2 RETIREMENT	2,532.28	3,609.90	4,105.64	13.73%
502-1004.2 HEALTH INSURANCE	10,354.52	11,424.84	11,480.28	0.49%
502-1005.2 PROPERTY/LIABILITY INS.	1,518.76	1,302.02	2,084.44	60.09%
502-1006.2 DUES AND MEMBERSHIPS	2,000.00	1,300.00		-100.00%
502-1009.2 POSTAGE	2,000.00	2,000.00	2,500.00	25.00%

502-1010.2 REPAIR AND MAINTENANCE	15,000.00	15,000.00	15,000.00	0.00%
502-1011.2 REPAIR AND MAINTENANCE-VEH	2,500.00	2,500.00	2,500.00	0.00%
502-1012.2 REPAIR AND MAINT. EQUIPMENT	6,000.00	6,000.00	6,000.00	0.00%
502-1015.2 MATERIAL AND SUPPLIES	10,000.00	10,000.00	10,000.00	0.00%
502-1016.2 TELEPHONE	500.00	500.00	360.00	-28.00%
502-1017.2 TRAINING	2,500.00	2,500.00	3,000.00	20.00%
502-1019.2 UTILITIES ELECTRICITY	3,225.22	6,000.00	3,500.00	-41.67%
502-1029.2 GAS AND OIL	6,500.00	6,500.00	6,500.00	0.00%
502-1036.2 UNIFORMS/CLOTHING EXPENSE	1,000.00	1,000.00	1,500.00	50.00%
502-1039.2 CHEMICALS	20,000.00	30,000.00	32,500.00	8.33%
502-1046.2 CAPITAL EXPENSE	318,990.52	806,444.15	30,000.00	-96.28%
502-1049.2 TAPPING EXPENSE	3,000.00	3,000.00	1,000.00	-66.67%
502-1060.2 TESTING	4,000.00	4,000.00	4,000.00	0.00%
502-1061.2 PERMIT FEE	1,250.00	1,250.00	1,250.00	0.00%
502-1062.2 FARM EXPENSE SEWER	15,000.00	15,000.00	25,000.00	66.67%
502-1063.2 SEWER COMPLIANCE PROJECT	40,799.00			
502-1065.2 SEWER DEPRECIATION	70,000.00	75,000.00	75,000.00	0.00%
502 Sewer Sum	597,610.82	1,082,364.25	319,127.09	-70.52%

PROPOSED BUDGET