

**City of Shallowater**  
**Adopted Budget Summary**  
**for Fiscal Year**  
**2024-2025**  
**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- for	Alderman Troy White- absent

**"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 Adopted Tax Rate	.562772/\$100	2023 Adopted Tax Rate	.594766/\$100

**2024 Adopted Rates**

**Maintenance & Operations Tax Rate - \$.496786**  
**Debt Rate (Interest & Sinking Fund) - \$.065986**  
**Total Adopted Property Tax Rate - \$.562772**

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 adopted budget is submitted for your review and consideration. Upon adoption, this budget will provide financial guidance for city operations for fiscal year 2024-2025.

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 currently working with Parkhill on the Region O Water Planning needs and seeking financing for water and sewer system improvements that include a new waste water treatment plant, expansion of the water plant, elevated and ground water storage, and exploring new potential water sources. The city has completed the first phase of a rate study for water and sewer services with Raftelis and we are currently working on the next phase that will incorporate the issuance of debt for major infrastructure projects. 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 and install valley gutters in intersections to reduce pot holes and improve drainage, and to extend the concrete flumes south of 7<sup>th</sup> along Avenue Q. Online billing and the capability to accept credits cards will be 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>2024-2025 Adopted</b>
Revenues	3,334,377.25
Expenditures	3,334,377.25
Over / (Under)	0
<b>Water, Sewer, and Garbage Fund</b>	
Revenues	2,566,315.84
Expenditures	2,566,315.84
Over / (Under)	0

**2024-2025 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	51,897.00	
2049	2019B CO TWDB DWSRF	40,000.00	
2030	Peoples Bank Wright Land Loan	49,585.00	
2027	Lubbock County Loan for Brush Truck		50,000.00
		452,929.00	110,694.00
<b>Total 24-25</b>		<b>563,623.00</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 .496786 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 adopted Debt Service Rate is .065986 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. There is no 2024 Unused Increment Rate.

<b>2024 Adopted M&amp;O Rate</b>	<b>0.496786</b>
<b>2024 Adopted Debt Service Rate</b>	<b>+ 0.065986</b>
<b>2024 Adopted Tax Rate</b>	<b>\$0.562772</b>
<b>2024 Adopted Taxable Value</b>	<b>303,092,238</b>
<b>2024 Adopted M&amp;O Tax Rate (Per \$100 Valuation)</b>	<b>x 0.496786</b>
<b>2024 Adopted Estimated M&amp;O Levy</b>	<b>\$ 1,505,718.00</b>
<b>2024 Adopted Taxable Value</b>	<b>303,092,238</b>
<b>2024 Adopted Debt Service Rate</b>	<b>x 0.065986</b>
<b>2024 Adopted Estimated Debt Service Levy</b>	<b>\$ 200,000.00</b>
<b>2024 Adopted M&amp;O Tax Levy</b>	<b>\$1,505,718.00</b>
<b>2024 Adopted Debt Service Levy</b>	<b>+200,000.00</b>
<b>2024 Adopted Estimated Total Tax Levy</b>	<b>\$1,705,718.00</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. 2024 Taxable Value of New Improvements	\$11,343,352
2. 2024 Average Market Value of a Residence in the City of Shallowater	\$ 245,929
3. 2023 Average Market Value of a Residence in the City of Shallowater	\$ 226,612
4. 2024 Average Taxable Value of a Residence in the City of Shallowater	\$ 237,234
5. 2023 Average Taxable Value of a Residence in the City of Shallowater	\$ 220,401
6. 2023 T.I.F. Increment above base year	N/A

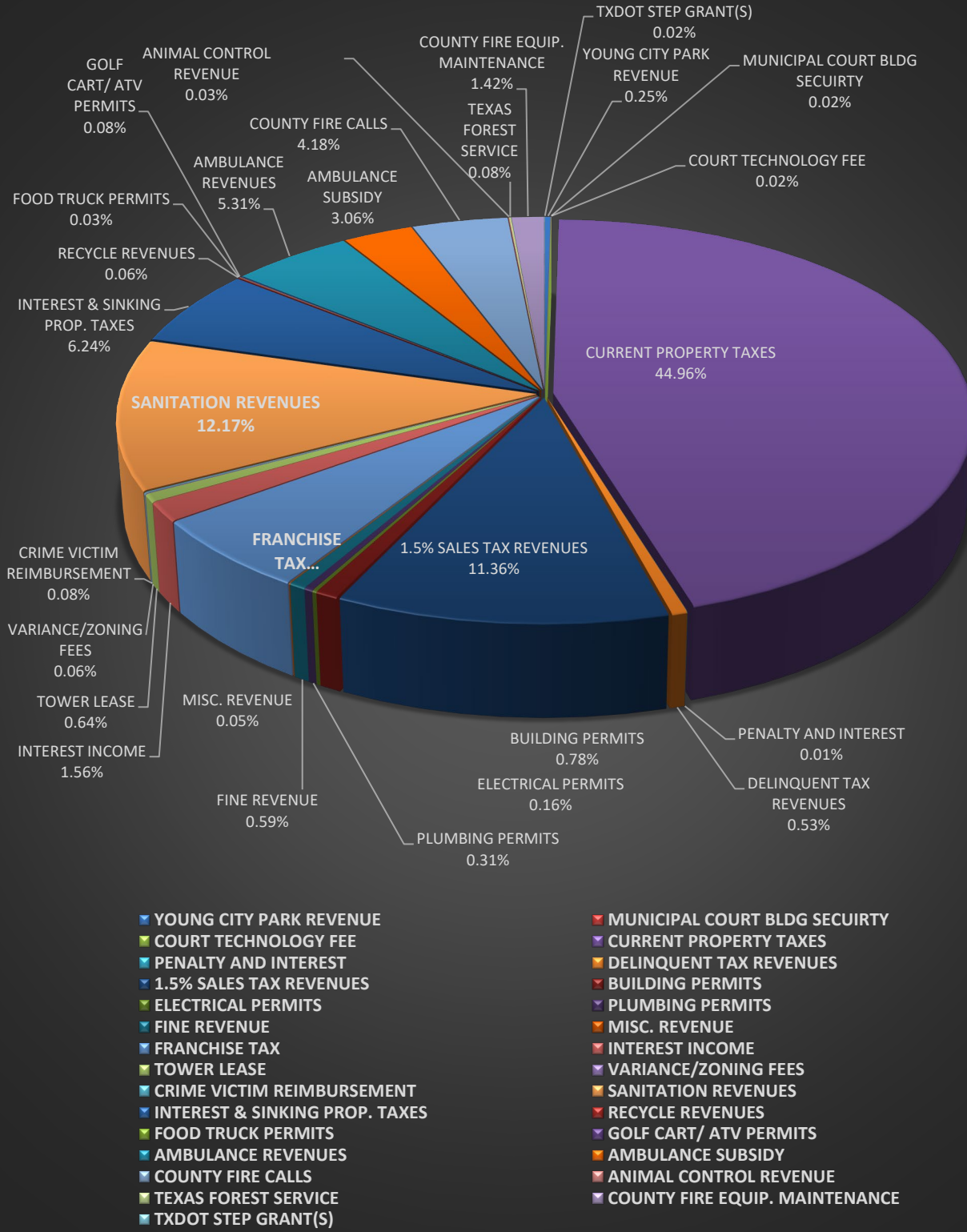
## General Fund

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	1,000
4007.1	COURT TECHNOLOGY FEE	1,000
4100.1	CURRENT PROPERTY TAXES	1,505,718
4101.1	PENALTY AND INTEREST	250
4102.1	DELINQUENT TAX REVENUES	20,000
4103.1	1% SALES TAX REVENUES	415,000
4104.1	BUILDING PERMITS	20,000
4105.1	ELECTRICAL PERMITS	5,000
4106.1	PLUMBING PERMITS	10,000
4107.1	FINE REVENUE	32,000
4108.1	MISC. REVENUE	1,500
4110.1	FRANCHISE TAX	200,000
4111.1	INTEREST INCOME	180,000
4114.1	TOWER LEASE	22,000
4115.1	VARIANCE/ZONING FEES	2,000
4118.1	CRIME VICTIM REIMBURSEMENT	2,500
4120.1	SANITATION REVENUES	398,000
4122.1	INTEREST & SINKING PROP. TAXES	200,000
4123.1	RECYCLE REVENUES	1,000
4124.1	FOOD TRUCK PERMITS	600
4125.1	TRANSFER PROP. TAXES	-140,000
4127.1	GOLF CART/ ATV PERMITS	2,000
4500.1	AMBULANCE REVENUES	150,000
4501.1	AMBULANCE SUBSIDY	80,000
4600.1	COUNTY FIRE CALLS	166,855
4602.1	TEXAS FOREST SERVICE	2,500
4611.1	COUNTY FIRE EQUIP. MAINTENANCE	45,454
4613.1	TXDOT STEP GRANT(S)	1,000
4700.1	ANIMAL CONTROL REVENUE	1,000
	<b>Total</b>	<b>3,334,377.00</b>

# General Fund Revenues

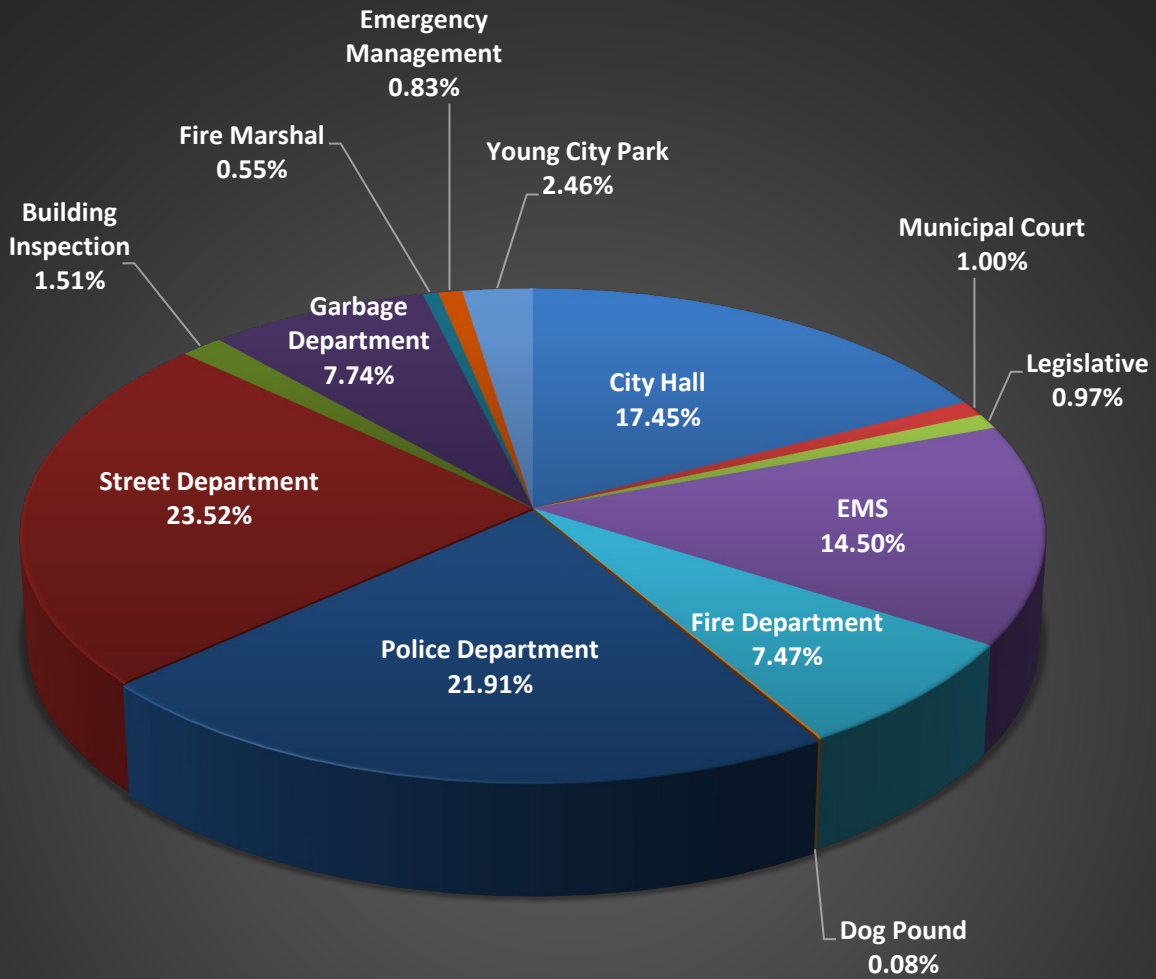


**General Fund Expenditures by Department:**

<b>City Hall</b>	<b>\$581,717</b>
<b>Municipal Court</b>	<b>\$ 33,337</b>
<b>Legislative</b>	<b>\$ 32,500</b>
<b>EMS</b>	<b>\$483,611</b>
<b>Fire Department</b>	<b>\$249,191</b>
<b>Dog Pound</b>	<b>\$ 2,605</b>
<b>Police Department</b>	<b>\$730,685</b>
<b>Street Department</b>	<b>\$784,378</b>
<b>Building Inspection</b>	<b>\$ 50,250</b>
<b>Garbage Department</b>	<b>\$258,000</b>
<b>Fire Marshal</b>	<b>\$ 18,362</b>
<b>Emergency Management</b>	<b>\$ 27,757</b>
<b>Young City Park</b>	<b>\$ 81,985</b>
<b>Total</b>	<b>\$3,334,377</b>



## General Fund Expenditures by Department



- |                      |                     |                        |
|----------------------|---------------------|------------------------|
| ■ City Hall          | ■ Municipal Court   | ■ Legislative          |
| ■ EMS                | ■ Fire Department   | ■ Dog Pound            |
| ■ Police Department  | ■ Street Department | ■ Building Inspection  |
| ■ Garbage Department | ■ Fire Marshal      | ■ Emergency Management |
| ■ Young City Park    |                     |                        |

## 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 2024-2025

- 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	252,523
502-1001.1	FICA TAX	15,656
502-1002.1	MEDICARE TAX	3,662
502-1003.1	RETIREMENT	13,636
502-1004.1	HEALTH INSURANCE	45,634
502-1005.1	PROPERTY/LIABILITY INS.	7,905
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	4,000
502-1014.1	OFFICE SUPPLIES	5,500
502-1015.1	MATERIAL AND SUPPLIES	9,000
502-1016.1	TELEPHONE	3,500
502-1017.1	TRAINING	25,000
502-1018.1	UTILITIES-GAS	4,000
502-1019.1	UTILITIES-ELECTRICITY	3,000
502-1020.1	AWARDS AND BANQUETS	7,000
502-1021.1	TAX APPRAISAL	17,500
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	0
502-1050.1	NETWORK/COMPUTER	50,000
502-1051.1	COMMUNICATIONS	0
502-1053.1	LEGAL	30,000
502-1060.1	IT	30,000

<b>Total</b>	<b>\$581,717</b>
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## 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 2024-2025

- 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
- Implement online access for payments and other court information

503-1000.1 SALARIES	19,394
503-1001.1 FICA TAX	1,202
503-1002.1 MEDICARE TAX	281
503-1003.1 RETIREMENT	709
503-1004.1 HEALTH INSURANCE	3,401
503-1006.1 DUES AND MEMBERSHIPS	150
503-1008.1 COLLECTIONS FEE	1,000
503-1022.1 TRAVEL/TRAINING	5,000
503-1024.1 BOOKS	200
503-1050.1 NETWORK/COMPUTER	2,000
<b>Total</b>	<b>\$33,337</b>

## Legislative Expenditures:

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

### Objectives for 2024-2025

- 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 2024-2025

- 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	315,181
505-1001.1	FICA TAX	19,541
505-1002.1	MEDICARE TAX	4,570
505-1004.1	HEALTH INSURANCE	67,223
505-1005.1	PROPERTY/LIABILITY INS.	18,306
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	4,000
505-1017.1	TRAINING	2,000
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	9,000
505-1047.1	CAPITAL RESERVE	2,000
505-1049.1	LICENSE AND CERTIFICATES	750
505-1053.1	COMMUNICATIONS	10,000
505-1055.1	CAPITAL EXPENSE	1,000
505-1051.1	NETWORK/COMPUTER	3,500
	<b>Total</b>	<b>\$483,611</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 2024-2025

- 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	17,789
506-1001.1	FICA TAX	3,893
506-1002.1	MEDICARE TAX	910
506-1003.1	RETIREMENT	200
506-1005.1	PROPERTY/LIABILITY INS.	14,149
506-1006.1	DUES AND MEMBERSHIPS	3,000
506-1010.1	REPAIR AND MAINTENANCE	3,000
506-1011.1	REPAIR AND MAINTENANCE-VEH	25,000
506-1015.1	MATERIAL AND SUPPLIES	2,000
506-1016.1	TELEPHONE	1,000
506-1017.1	TRAINING	2,000
506-1018.1	UTILITIES-GAS	4,000
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	12,000
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	4,500
506-1052.1	SCBA	3,000
	<b>Total</b>	<b>\$249,191</b>

## Dog Pound Expenditures:

### Mission

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

### Objectives for 2024-2025

- 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.	105
507-1034.1	DOG POUND EXPENSE	2,500
<b>Total</b>		<b>\$2,605</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 for 2024-2025

- Provide the most effective and professional services to the City of Shallowater by maintaining police staff and equipment while remaining fiscally responsible
- 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, as well as some building security measures. Chief Williams attended the Accreditation Program manager class this past year that is necessary to obtain accreditation. If we can meet all standards, the plan is to apply this fiscal year to start the process.
- Obtain the FBI LEEDA (Law Enforcement Executive Development Association) Agency Trilogy award. Assistant Chief Andrews has 1 more class to attend, and is scheduled for this class in November. Once he completes that class, we can apply since all of our command staff have completed the necessary classes for this award.
- Continue to utilize our Reserve and part-time officers as needed. We currently have 2 that work several shifts a month and should be released to work as a solo unit within the next couple of months.

**Police Department Expenditures Continued:**

- Add a chaplain (volunteer position) to the department.
- Add an additional officer in FY 26.

508-1000.1	SALARIES	410,698
508-1001.1	FICA TAX	25,463
508-1002.1	MEDICARE TAX	5,995
508-1003.1	RETIREMENT	22,178
508-1004.1	HEALTH INSURANCE	57,573
508-1005.1	PROPERTY/LIBILITY INSURANCE	31,718
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	8,000
508-1014.1	OFFICE SUPPLIES	1,500
508-1015.1	MATERIAL AND SUPPLIES	4,000
508-1016.1	TELEPHONE	5,000
508-1017.1	TRAINING	6,000
508-1018.1	UTILITIES-GAS	1,400
508-1019.1	UTILITIES-ELECTRICITY	3,000
508-1029.1	GAS AND OIL	20,000
508-1031.1	COMMUNICATION	12,000
508-1032.1	EQUIPMENT	17,000
508-1036.1	UNIFORMS/CLOTHING EXPENSE	5,000
508-1046.1	CAPITAL EXPENSE	60,000
508-1047.1	CAPITAL RESERVE	10,000
508-1052.1	NETWORK/COMPUTER	15,000
508-1056.1	SEXUAL ASSAULT VICTIM FEES	2,500

**Total** **\$730,685**

## 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 2024-2025

- 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.
- Purchase or lease equipment to maintain 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	103,048
509-1001.1	FICA	6,389
509-1002.1	MEDICARE	1,494
509-1003.1	RETIREMENT	5,565
509-1004.1	HEALTH INSURANCE	22,637
509-1005.1	PROPERTY/LIABILITY INS.	352
509-1010.1	REPAIR AND MAINTENANCE	381,629
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	7,000
509-1029.1	GAS AND OIL	8,000
509-1036.1	UNIFORMS	1,800
509-1038.1	STREET LIGHTS	25,000
509-1046.1	CAPITAL EXPENSE	100,000
509-1052.1	ENGINEERING	50,000
	<b>Total</b>	<b>\$784,378</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 2024-2025**

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

511-1015.1	MATERIAL AND SUPPLIES	250
511-1016.1	SUBSTANDARD STRUCTURES	20,000
511-1041.1	INSPECTIONS	30,000
<b>Total</b>		<b>\$50,250</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 2024-2025**

- 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	2,500
512-1041.1	DUMP GROUND FEES	1,500
512-1059.1	GARBAGE CONTRACT PAYABLE	250,000
<b>Total</b>		<b>\$258,000</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 2024-2025**

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

513-1000.1	FIRE MARSHALL	12,914
513-1001.1	FICA TAX	801
513-1002.1	MEDICARE TAX	187
513-1003.1	RETIREMENT	300
513-1015.1	MATERIAL AND SUPPLIES	1,300
513-1016.1	TELEPHONE	360
513-1017.1	TRAINING	2,500
	<b>Total</b>	<b>\$18,362</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 2024-2025

- 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	12,558
514-1001.1	FICA	779
514-1002.1	MEDICARE	182
514-1005.1	PROPERTY/LIABILITY INS.	1,239
514-1010.1	REPAIR AND MAINTENANCE	500
514-1016.1	TELEPHONES	0
514-1017.1	TRAINING	2,500
514-1031.1	COMMUNICATION	6,000
514-1032.1	EQUIPMENT	1,000
514-1047.1	CAPITAL RESERVE	3,000

**Total** **\$27,757**

**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 2024-2025**

- 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.	2,631
515-1010.1	REPAIR AND MAINTENANCE	7,000
515-1015.1	MATERIAL AND SUPPLIES	8,000
515-1019.1	UTILIITES-ELECTRICITY	4,000
515-1046.1	CAPITAL EXPENSE	50,000

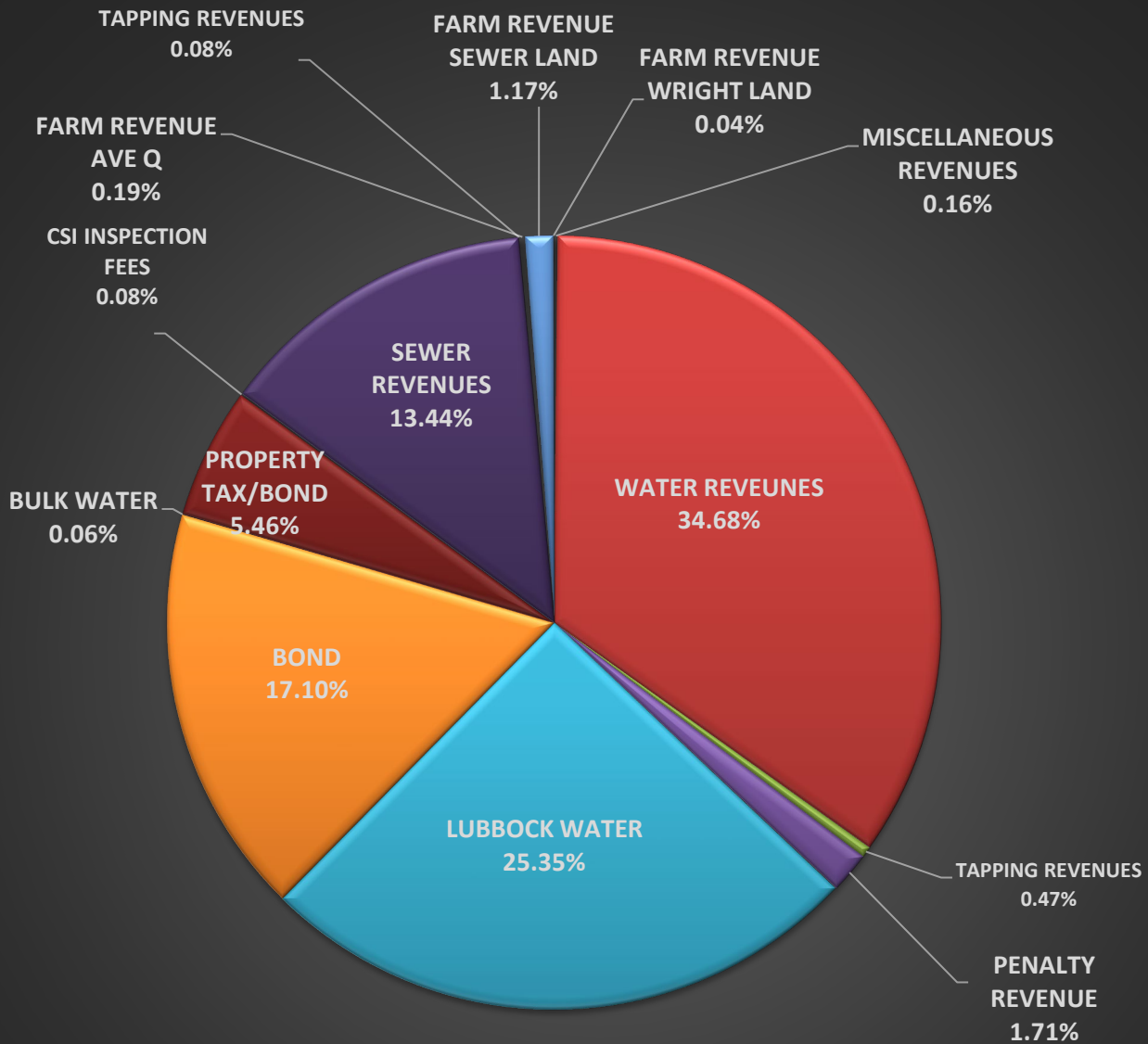
**Total** **\$81,985**

## 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.

<b>Revenues</b>	<b>Adopted 2024-2025</b>
4000.2 MISCELLANEOUS REVENUES	4,200
4004.2 WATER REVENUES	890,000
4005.2 TAPPING REVENUES	12,000
4006.2 PENALTY REVENUE	44,000
4008.2 LUBBOCK WATER	650,596
4009.2 BOND	438,720
4010.2 BULK WATER	1,500
4011.2 PROPERTY TAX/BOND	140,000
4014.2 CSI INSPECTION FEES	2,000
4016.2 SC TRACKING BACKFLOW INSPECTIONS	300
4200.2 SEWER REVENUES	345,000
4201.2 TAPPING REVENUES	2,000
4601.2 GRANT PROCEEDS	0
4900.2 FARM REVENUE AVE Q	5,000
4901.2 FARM REVENUE SEWER LAND	30,000
4903.2 FARM REVENUE WRIGHT LAND	1,000
<b>Total</b>	<b>\$2,566,316</b>

## Water and Sewer Revenues



- MISCELLANEOUS REVENUES
- TAPPING REVENUES
- LUBBOCK WATER
- BULK WATER
- CSI INSPECTION FEES
- TAPPING REVENUES
- FARM REVENUE SEWER LAND
- WATER REVEUNES
- PENALTY REVENUE
- BOND
- PROPERTY TAX/BOND
- SEWER REVENUES
- FARM REVENUE AVE Q
- FARM REVENUE WRIGHT LAND

**Water Fund Expenditures by Department:**

Water Fund	2,247,189
Sewer Fund	319,127
<b>Total</b>	<b>2,566,316</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 2024-2025

- 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	185,827
501-1001.2	FICA TAX	11,521
501-1002.2	MEDICARE TAX	2,694
501-1003.2	RETIREMENT	10,035
501-1004.2	HEALTH INSURANCE	53,229
501-1005.2	PROPERTY/LIABILITY INS.	30,887
501-1006.2	DUES AND MEMBERSHIPS	9,000
501-1007.2	BAD DEBT EXPENSE	20,000
501-1008.2	AUDIT	12,000
501-1009.2	POSTAGE	2,500
501-1010.2	REPAIR AND MAINTENANCE	60,000
501-1011.2	REPAIR AND MAINTENANCE-VEH	6,000
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	6,000
501-1018.2	UTILITIES-GAS	3,500
501-1019.2	UTILITIES-ELECTRICITY	145,000
501-1029.2	GAS AND OIL	22,000
501-1036.2	UNIFORMS/CLOTHING EXPENSE	3,750
501-1039.2	CHEMICALS	35,000
501-1046.2	CAPITAL EXPENSE	100,000
501-1048.2	LUBBOCK WATER	580,000
501-1049.2	TAPPING EXPENSE	6,000
501-1050.2	STATE DUES	500
501-1051.2	SMALL TOOLS	2,500

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501-1052.2	ENGINEERING	155,000
501-1053.2	BOND & CO ADMIN FEES	2,000
501-1054.2	Bond Payment	240,000
501-1058.2	CO2019B 1.1MIL PRINC+INT.	40,000
501-1059.2	WATER TESTING	35,000
501-1060.2	INTEREST EXPENSE	72,820
501-1061.2	FARM EXPENSE AVE Q	2,000
501-1064.2	WRIGHT LAND LOAN	49,585
501-1065.2	WATER DEPRECIATION	220,668
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	51,897
501-1069.2	NETWORK COMPUTER	8,000

<b>Total</b>		<b>\$2,247,189</b>
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## 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 2024-2025

- 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	76,030
502-1001.2	FICA TAX	4,714
502-1002.2	MEDICARE TAX	1,012
502-1003.2	RETIREMENT	4,106
502-1004.2	HEALTH INSURANCE	11,480
502-1005.2	PROPERTY/LIABILITY INS.	2,084
502-1006.2	DUES AND MEMBERSHIPS	0
502-1009.2	POSTAGE	2,500
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	360.00
502-1017.2	TRAINING	3,000
502-1019.2	UTILITIES ELECTRICITY	3,500
502-1029.2	GAS AND OIL	6,500
502-1036.2	UNIFORMS/CLOTHING EXPENSE	1,500
502-1039.2	CHEMICALS	32,500
502-1046.2	CAPITAL EXPENSE	30,000
502-1049.2	TAPPING EXPENSE	1,000
502-1060.2	TESTING	4,000
502-1061.2	PERMIT FEE	1,250
502-1062.2	FARM EXPENSE SEWER	25,000
502-1065.2	SEWER DEPRECIATION	75,000

**Total**

**\$319,127**

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

**Thank you!**