

City of Shallowater
Approved Budget Summary
For the Fiscal Year
Beginning October 1, 2025
Ending September 30, 2026
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 – **absent**
- b. Mayor Pro Tem Chris Cody – **in favor**
- c. Alderman Jason White – **in favor**
- d. Alderman Troy White - **in favor**
- e. Alderman Kyle Yeager- **in favor**
- f. Alderman Wade Waltisperger- **in favor**

“THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR’S BUDGET BY \$67,449.58 WHICH IS A 4.13% INCREASE FROM LAST YEAR’S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$19,371.77.”

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

2025 No New Revenue Rate	0.555833 /\$100	2024 No New Revenue Rate	0.562314 /\$100
2025 M&O Tax Rate	0.489505 /\$100	2024 M&O Tax Rate	0.479987 /\$100
2025 I&S Tax Rate	0.064409 /\$100	2024 I&S Tax Rate	0.082327/\$100
2025 Unused Increment Rate	0.000000 /\$100	2024 Unused Increment Rate	0.000000 /\$100
2025 Voter Approval Rate	0.571046 /\$100	2024 Voter Approval Rate	0.562772 /\$100
2025 De Minimis Rate	0.714938 /\$100	2024 De Minimis Rate	0.710939 /\$100
2025 Proposed Tax Rate	0.571046 /\$100	2024 Adopted Tax Rate	0.562772 /\$100

2025 Proposed Rates

Maintenance & Operation Tax Rate - \$0.506637
Debt Rate (Interest & Sinking Fund) - \$0.064409
Total Proposed Property Tax Rate - \$0.571046

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

Fund Summary

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

General Fund	2025-26 Proposed
Revenues	3,403,950
Expenditures	3,403,950
Over / (Under)	0
Water, Sewer, and Garbage Fund	
Revenues	2,568,469
Expenditures	2,568,469
Over / (Under)	0

2025-2026 Debt Summary

Year Debt is Paid in Full	Description	Water & Sewer Fund	General Fund
2035	Peoples Bank Street Loan		\$60,964.00
2035	2012 Series GO Bond D Fund	\$312,820.00	
2049	2019A CO TWDB D Fund	\$51,667.00	
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
		\$454,072.00	\$110,964.00
<u>Total</u> <u>2025-26</u>		\$565,036.00	

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 .506637 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 .064409 per \$100 valuation, which will be applied to payments on the 2012 General Obligation Bonds, the Peoples Bank Street Loan, the 2019A Certificate of Obligation, and the 2019B Certificate of Obligation.

2025 Adopted M&O Rate	0.506637
2025 Adopted Debt Service Rate	+0.064409
2025 Adopted Tax Rate	\$0.571046

2025 Adopted Taxable Value	\$ 310,445,037
2025 Adopted M&O Tax Rate (Per \$100 Valuation)	x 0.506637
2025 Adopted Estimated M&O Levy	\$ 1,572,829.00

2025 Adopted Taxable Value	310,445,037
2025 Adopted Debt Service Rate	x 0.064409
2025 Adopted Estimated Debt Service Levy	\$200,000.00

2025 Adopted M&O Tax Levy	\$1,572,829.00
2025 Adopted Debt Service Levy	+ 200,000.00
2025 Adopted Estimated Total Tax Levy	\$1,772,829.00

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

1. 2025 Taxable Value of New Improvements	\$3,392,331
2. 2025 Average Market Value of a Residence in the City of Shallowater	\$249,855
3. 2024 Average Market Value of a Residence in the City of Shallowater	\$245,929
4. 2025 Average Taxable Value of a Residence in the City of Shallowater	\$244,551
5. 2024 Average Taxable Value of a Residence in the City of Shallowater	\$237,234
6. 2025 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.

Revenues

4005.1	YOUNG CITY PARK REVENUE	8,000.00
	MUNICIPAL COURT BLDG	
4006.1	SECURITY	1000.00
4007.1	COURT TECHNOLOGY FEE	1000.00
4100.1	CURRENT PROPERTY TAXES	1,573,791.00
4101.1	PENALTY AND INTEREST	250.00
4102.1	DELINQUENT TAX REVENUES	20,000.00
4103.1	1% SALES TAX REVENUES	415,000.00
4104.1	BUILDING PERMITS	20,000.00
4105.1	ELECTRICAL PERMITS	5,000.00
4106.1	PLUMBING PERMITS	10,000.00
4107.1	FINE REVENUE	32,000.00
4108.1	MISC. REVENUE	1,500.00
4110.1	FRANCHISE TAX	200,000.00
4111.1	INTEREST INCOME	180,000.00
4114.1	TOWER LEASE	22,000.00
4115.1	VARIANCE/ZONING FEES	2,000.00
	CRIME VICTIM	
4118.1	REIMBURSEMENT	2,500.00
4120.1	SANITATION REVENUES	398,000.00
	INTEREST & SINKING PROP.	
4122.1	TAXES	200,000.00
4123.1	RECYCLE REVENUES	1,000.00
4124.1	FOOD TRUCK PERMITS	600.00
4125.1	TRANSFER PROP. TAXES	-140,000.00
4127.1	GOLF CART / ATV PERMITS	3,500.00
4500.1	AMBULANCE REVENUES	150,000.00
4501.1	AMBULANCE SUBSIDY	80,000.00
4600.1	COUNTY FIRE CALLS	166,855.00
4602.1	TEXAS FOREST SERVICE	2,500.00
	COUNTY FIRE EQUIP.	
4611.1	MAINTAINENCE	45,454.00
	TXDOT STEP GRANT DWI 4	
4613.1	PERIODS	1,000.00
4700.1	ANIMAL CONTROL REVENUE	1,000.00

Total	\$3,403,950.00
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General Fund Expenditures by Department:

City Hall	673,006
Municipal Court	35,017
Legislative	26,000
EMS	508,808
Fire Department	240,757
Dog Pound	3,605
Police Department	702,750
Street Department	732,668
Building Inspection	50,500
Garbage Department	258,000
Fire Marshal	17,893
Emergency Management	27,991
Young City Park	126,955
Total	3,403,950.00

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 2025-2026

- Developing a long-term comprehensive plan for the City of shallowater
- Recodifying the City of Shallowater Code of Ordinances
- Improving internal practices, controls, and procedures
- Implementing more accessible financil transparency
- Promoting “community” with information, participating in or hosting events, and seeking opportunities for more citizens engagement and interaction

502-1000.1	SALARIES	251,019.38
502-1001.1	FICA TAX	15,563.20
502-1002.1	MEDICARE TAX	3,639.78
502-1003.1	RETIREMENT	13,555.05
502-1004.1	HEALTH INSURANCE	52,479.00
502-1005.1	PROPERTY/LIABILITY INS.	9,000.00
502-1006.1	DUES AND MEMBERSHIPS	6,000.00
502-1007.1	FLOWERS AND MEMORIALS	1,200.00
502-1008.1	AUDIT	19,000.00
502-1009.1	POSTAGE	4,000.00
502-1010.1	REPAIR AND MAINTENANCE	5,000.00
502-1014.1	OFFICE SUPPLIES	6,500.00
502-1015.1	MATERIAL AND SUPPLIES	11,000.00
502-1016.1	TELEPHONE	3,500.00
502-1017.1	TRAINING	25,000.00
502-1018.1	UTILITIES-GAS	4,000.00
502-1019.1	UTILITIES-ELECTRICITY	3,000.00
502-1020.1	AWARDS AND BANQUETS	7,000.00
502-1021.1	TAX APPRAISAL	18,000.00
502-1022.1	TAX COLLECTIONS LCAD	10,000.00
502-1026.1	PUBLIC NOTICES	25,000.00
502-1043.1	TRAVEL/MILEAGE REIMBURSE	4,000.00
502-1046.1	CAPITAL EXPENSE	20,000.00
502-1050.1	NETWORK/COMPUTER	60,000.00
502-1051.1	COMMUNICATIONS	550.00
502-1053.1	LEGAL	60,000.00
502-1060.1	IT	35,000.00
Total		\$673,006.00

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 2025-26

- The Municipal Judge will continue their training and 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	SALARIES	22,302.00
503-1001.1	FICA TAX	1,382.72
503-1002.1	MEDICARE TAX	323.38
503-1003.1	RETIREMENT	708.58
503-1004.1	HEALTH INSURANCE	3,349.73
503-1006.1	DUES AND MEMBERSHIPS	250.00
503-1008.1	COLLECTIONS FEE	1,000.00
503-1022.1	TRAVEL/TRAINING	3,500.00
503-1024.1	BOOKS	200.00
503-1050.1	NETWORK/COMPUTER	2,000.00
	Total	\$35,017.00

Legislative Expenditures:

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

Objectives for 2025-26

- 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	16,000.00
504-1026.1	PUBLIC NOTICES	10,000.00
	Total	\$26,000.00

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 2025-26

- 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	335,139.20
505-1001.1	FICA TAX	20,778.63
505-1002.1	MEDICARE TAX	4,859.52
505-1004.1	HEALTH INSURANCE	76,324
505-1005.1	PROPERTY/LIABILITY INS.	18,306.00
505-1006.1	DUES AND MEMBERSHIPS	1,200.00
505-1010.1	REPAIR AND MAINTENANCE	2,000.00
505-1011.1	REPAIR & MAINT. VEH	1,000.00
505-1015.1	MATERIAL AND SUPPLIES	6,000.00
505-1017.1	TRAINING	4,000.00
505-1018.1	UTILITIES-GAS	2,000.00
505-1019.1	UTILITIES-ELECTRICITY	2,500.00
505-1028.1	EMS BILLING	17,000.00
505-1029.1	GAS AND OIL	7,000.00
505-1049.1	LICENSE AND CERTIFICATES	700.00
505-1051.1	NETWORK/COMPUTER	4,000.00
505-1053.1	COMMUNICATIONS	5,000.00
505-1055.1	CAPITAL EXPENSE	1,000.00
	Total	\$508,808.00

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 2025-26

- 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	18,678.24
506-1001.1	FICA TAX	1,158.05
506-1002.1	MEDICARE TAX	270.83
506-1003.1	RETIREMENT	200.00
506-1005.1	PROPERTY/LIABILITY INS.	15,500.00
506-1006.1	DUES AND MEMBERSHIPS	3,000.00
506-1010.1	REPAIR AND MAINTENANCE	3,000.00
506-1011.1	REPAIR AND MAINTENANCE-VEH	20,000.00
506-1015.1	MATERIAL AND SUPPLIES	2,000.00
506-1016.1	TELEPHONE	1,000.00
506-1017.1	TRAINING	2,500.00
506-1018.1	UTILITIES-GAS	3,200.00
506-1019.1	UTILITIES-ELECTRICITY	2,000.00
506-1020.1	AWARDS AND BANQUETS	500.00
506-1029.1	GAS AND OIL	5,000.00
506-1030.1	VOLUNTEER SERVICES	45,000.00
506-1031.1	COMMUNICATION	12,000.00
506-1032.1	EQUIPMENT	1,000.00
506-1042.1	COUNTY LOAN REPAYMENT	50,000.00
506-1045.1	EQUIPMENT TESTING	2,250.00
506-1046.1	CAPITAL EXPENSE	20,000.00
506-1047.1	CAPITAL RESERVE	25,000.00
506-1051.1	NETWORK/COMPUTER	4,500.00
506-1052.1	SCBA	3,000.00
Total		\$240,757.00

Dog Pound Expenditures:

Mission

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

Objectives for 2025-26

- 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.	105.00
507-1034.1	DOG POUND EXPENSE	4,000.00
	Total	\$4105.00

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 2025-26

- 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	371,712.64
508-1001.1	FICA TAX	23,046.18
508-1002.1	MEDICARE TAX	5,389.83
508-1003.1	RETIREMENT	20,072.48
508-1004.1	HEALTH INSURANCE	65,128.86
508-1005.1	PROPERTY/LIABILITY INS.	31,800.00
508-1006.1	DUES AND MEMBERSHIPS	500.00
508-1008.1	JANITORIAL	1,200.00
508-1010.1	REPAIR AND MAINTENANCE	5,000.00
508-1011.1	REPAIR AND MAINTENANCE-VEH	8,000.00
508-1014.1	OFFICE SUPPLIES	2,500.00
508-1015.1	MATERIAL AND SUPPLIES	5,000.00
508-1016.1	TELEPHONE	5,000.00
508-1017.1	TRAINING	8,000.00
508-1018.1	UTILITIES-GAS	1,400.00
508-1019.1	UTILITIES-ELECTRICITY	3,000.00

508-1029.1	GAS AND OIL	20,000.00
508-1031.1	COMMUNICATION	12,000.00
508-1032.1	EQUIPMENT	21,500.00
508-1036.1	UNIFORMS/CLOTHING EXPENSE	5,000.00
508-1046.1	CAPITAL EXPENSE	60,000.00
508-1047.1	CAPITAL RESERVE	10,000.00
508-1052.1	NETWORK/COMPUTER	15,000.00
508-1056.1	SEXUAL ASSAULT VICTIM FEES	2,500.00
	Total	\$702,750.00

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 2025-26

- Continue to maintain and repair city streets and the necessary concrete and asphalt work.
- 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	98,193.00
509-1001.1	FICA	6,087.97
509-1002.1	MEDICARE	1,423.80
509-1003.1	RETIREMENT	5,302.42
509-1004.1	HEALTH INSURANCE	25,555.68
509-1005.1	PROPERTY/LIABILITY INS.	2,300.00
509-1010.1	REPAIR AND MAINTENANCE	100,840.73
509-1011.1	REPAIR AND MAINTENANCE-VEH	7,000.00
509-1012.1	REPAIR AND MAINT. EQUIPMENT	7,000.00
509-1013.1	PEOPLES BANK STREET REPAIR LO	60,964.40
509-1015.1	MATERIAL AND SUPPLIES	15,000.00
509-1029.1	GAS AND OIL	10,000.00
509-1036.1	UNIFORMS	3,000.00
509-1038.1	STREET LIGHTS	65,000.00
509-1046.1	CAPITAL EXPENSE	175,000.00

509-1052.1	ENGINEERING	150,000.00
	Total	\$732,668.00

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 2025-26

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

511-1015.1	MATERIAL AND SUPPLIES	500.00
511-1016.1	SUBSTANDARD STRUCTURES	20,000.00
511-1041.1	INSPECTIONS	30,000.00
	Total	\$50,500.00

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 2025-26

- 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	4,000.00
512-1009.1	POSTAGE	2,500.00
512-1041.1	DUMP GROUND FEES	1,500.00
512-1059.1	GARBAGE CONTRACT PAYABLE	250,000.00
	Total	\$258,000.00

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 2025-26

- 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	13,500.00
513-1001.1	FICA TAX	837.00
513-1002.1	MEDICARE TAX	195.75
513-1015.1	MATERIAL AND SUPPLIES	1,000.00
513-1016.1	TELEPHONE	360.00
513-1017.1	TRAINING	2,000.00
	Total	\$17,893.00

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 respond to major emergency or disaster. The EOC assists citizens, businesses, and the local government in recovering from emergency life changing events. We will continue to train our agencies to develop an all-hazards response to any disaster that takes place.

Objectives for 2025-26

- 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	13,740.00
514-1001.1	FICA	851.88
514-1002.1	MEDICARE	199.23
514-1005.1	PROPERTY/LIABILITY INS.	1,200.00
514-1010.1	REPAIR AND MAINTENANCE	500.00
514-1017.1	TRAINING	2,500.00
514-1031.1	COMMUNICATION	4,000.00
514-1032.1	EQUIPMENT	1,000.00
514-1047.1	CAPITAL RESERVE	4,000.00
	Total	\$27,991.00

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 2025-26

- Continue to provide a safe recreational area for residents and visitors to enjoy.

515-1000.1	SALARIES	9,618.75
515-1001.1	FICA TAX	596.36
515-1002.1	MEDICARE TAX	139.47
515-1005.1	PROPERTY/LAIBAILITY INS.	2,600.00
515-1010.1	REPAIR AND MAINTENANCE	5,000.00
515-1015.1	MATERIAL AND SUPPLIES	5,000.00
515-1019.1	UTILIITES-ELECTRICITY	4,000.00
515-1046.1	CAPITAL EXPENSE	100,000.00
	Total	\$126,955.00

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

4000.2	MISCELLANEOUS REVENUES	(4,200.00)
4004.2	WATER REVENUES	(890,000.00)
4005.2	TAPPING REVENUES	(6,000.00)
4006.2	PENALTY REVENUE	(50,000.00)
4008.2	LUBBOCK WATER	(650,000.00)
4009.2	BOND	(438,719.00)
4010.2	BULK WATER	(1,500.00)
4011.2	PROPERTY TAX/BOND	(140,000.00)
4014.2	CSI INSPECTION FEES	(2,000.00)
4016.2	SC TRACKING BACKFLOW INSP.	(300.00)
4200.2	SEWER REVENUES	(356,500.00)
4201.2	TAPPING REVENUES	(3,500.00)
4900.2	FARM REVENUE AVE Q	(9,500.00)
4901.2	FARM REVENUE SEWER LAND	(15,000.00)
4903.2	FARM REVENUE WRIGHT LAND	(1,250.00)
Total		\$2,568,469.00

Water Fund Expenditures by Department:

Water Fund	\$2,240,276.00
Sewer Fund	\$328,193.00
Total	\$2,568,469.00

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 2025-26

- Strategic Planning for Infrastructure Improvements
- Continue to work with the Texas Commission on Environmental Quality to achieve and maintain compliance.

501-1000.2	SALARIES	203,713.00
501-1001.2	FICA TAX	12,630.21
501-1002.2	MEDICARE TAX	2,953.84
501-1003.2	RETIREMENT	11,000.50
501-1004.2	HEALTH INSURANCE	47,662.54
501-1005.2	PROPERTY/LIABILITY INS.	39,000.00
501-1006.2	DUES AND MEMBERSHIPS	5,000.00
501-1007.2	BAD DEBT EXPENSE	20,000.00
501-1008.2	AUDIT	15,000.00
501-1009.2	POSTAGE	2,500.00
501-1010.2	REPAIR AND MAINTENANCE	60,000.00
501-1011.2	REPAIR AND MAINTENANCE-VEH	9,000.00
501-1012.2	REPAIR AND MAINT. EQUIPMENT	12,000.00
501-1014.2	OFFICE SUPPLIES	1,700.00
501-1015.2	MATERIAL AND SUPPLIES	30,000.00
501-1016.2	TELEPHONE	3,000.00
501-1017.2	TRAINING	6,000.00
501-1018.2	UTILITIES-GAS	3,500.00
501-1019.2	UTILITIES-ELECTRICITY	145,000.00
501-1029.2	GAS AND OIL	22,000.00
501-1036.2	UNIFORMS/CLOTHING EXPENSE	3,750.00
501-1039.2	CHEMICALS	35,000.00
501-1046.2	CAPITAL EXPENSE	100,000.00
501-1048.2	LUBBOCK WATER	525,000.00
501-1049.2	TAPPING EXPENSE	4,000.00
501-1050.2	STATE DUES	500.00
501-1051.2	SMALL TOOLS	2,500.00
501-1052.2	ENGINEERING	203,848.84
501-1053.2	BOND & CO ADMIN FEES	2,000.00
501-1054.2	Bond Payment	240,000.00
501-1058.2	CO2019B 1.1MIL PRINC+INT.	40,000.00
501-1059.2	WATER TESTING	15,000.00

501-1060.2	INTEREST EXPENSE	72,820.00
501-1061.2	FARM EXPENSE AVE Q	2,000.00
501-1064.2	WRIGHT LAND LOAN	49,585.37
501-1065.2	WATER DEPRECIATION	218,410.00
501-1066.2	WATER RIGHTS AMORTIZATION	9,774.00
501-1067.2	PERMIT FEE	3,000.00
501-1068.2	CO 2019A 900,000 D FUND P+I	52,428.00
501-1069.2	NETWORK COMPUTER	9,000.00
	Total	\$2,240,276.00

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 2025-26

- 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	77,228.50
502-1001.2	FICA TAX	4,788.17
502-1002.2	MEDICARE TAX	1,119.81
502-1003.2	RETIREMENT	4,170.34
502-1004.2	HEALTH INSURANCE	13,025.88
502-1005.2	PROPERTY/LIABILITY INS.	3,000.00
502-1009.2	POSTAGE	2,500.00
502-1010.2	REPAIR AND MAINTENANCE	15,000.00
502-1011.2	REPAIR AND MAINTENANCE-VEH	2,500.00
502-1012.2	REPAIR AND MAINT. EQUIPMENT	6,000.00
502-1015.2	MATERIAL AND SUPPLIES	6,000.00
502-1016.2	TELEPHONE	360.00
502-1017.2	TRAINING	3,000.00
502-1019.2	UTILITIES ELECTRICITY	3,500.00
502-1029.2	GAS AND OIL	6,500.00
502-1036.2	UNIFORMS/CLOTHING EXPENSE	1,500.00
502-1039.2	CHEMICALS	38,000.00
502-1046.2	CAPITAL EXPENSE	30,000.00
502-1049.2	TAPPING EXPENSE	1,000.00
502-1060.2	TESTING	4,000.00
502-1061.2	PERMIT FEE	5,000.00
502-1062.2	FARM EXPENSE SEWER	25,000.00
502-1065.2	SEWER DEPRECIATION	75,000.00
	Total	\$328,193.00

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

Thank you