

City of Shallowater
Proposed Budget Summary
for Fiscal Year 2026-2027
Cover Page

“THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR’S BUDGET BY \$30,236.54 WHICH IS A 1.78% INCREASE FROM LAST YEAR’S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$12,343.03.”

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

2026 No New Revenue Rate	0.561047 /\$100	2025 No New Revenue Rate	0.555833 /\$100
2026 M&O Tax Rate	0.505579 /\$100	2025 M&O Tax Rate	0.489505 /\$100
2026 I&S Tax Rate	0.252831 /\$100	2025 I&S Tax Rate	0.064409 /\$100
2026 Unused Increment Rate	0.000000 /\$100	2025 Unused Increment Rate	0.000000 /\$100
2026 Voter Approval Rate	0.776105 /\$100	2025 Voter Approval Rate	0.571046 /\$100
2026 De Minimis Rate	0.918180 /\$100	2025 De Minimis Rate	0.714938 /\$100
2026 Proposed Tax Rate	0.561047 /\$100	2025 Adopted Tax Rate	0.571046 /\$100

2026 Proposed Rates

Maintenance & Operation Tax Rate -	\$0.308216
Debt Rate (Interest & Sinking Fund) -	\$0.252831
Total Proposed Property Tax Rate -	\$0.561047

The total amount of city debt obligations secured by property taxes is \$791,233.90

PROPOSED BUDGET 2026-2027

Account 1	Description	2026-27 Proposed Budget	2025-26 Budget	2024-2025 Budget
400	REVENUE			
4005.1	YOUNG CITY PARK REVENUE	(5,000.00)	(8,000.00)	(8,000.00)
4006.1	MUNICIPAL COURT BLDG SECURTY	(1,500.00)	(1,000.00)	(1,000.00)
4007.1	COURT TECHNOLOGY FEE	(1,500.00)	(1,000.00)	(1,000.00)
4100.1	CURRENT PROPERTY TAXES	(957,781.22)	(1,573,791.00)	(1,505,718.25)
4101.1	PENALTY AND INTEREST	(700.00)	(250.00)	(250.00)
4102.1	DELINQUENT TAX REVENUES	(15,000.00)	(20,000.00)	(20,000.00)
4103.1	1.5% SALES TAX REVENUES	(418,000.00)	(415,000.00)	(415,000.00)
4104.1	BUILDING PERMITS	(10,000.00)	(20,000.00)	(20,000.00)
4105.1	ELECTRICAL PERMITS	(3,000.00)	(5,000.00)	(5,000.00)
4106.1	PLUMBING PERMITS	(8,000.00)	(10,000.00)	(10,000.00)
4107.1	FINE REVENUE	(40,000.00)	(32,000.00)	(32,000.00)
4108.1	MISC. REVENUE	(2,500.00)	(1,500.00)	(1,500.00)
4110.1	FRANCHISE TAX	(170,000.00)	(200,000.00)	(200,000.00)
4111.1	INTEREST INCOME	(151,529.60)	(180,000.00)	(180,000.00)
4114.1	TOWER LEASE	(22,000.00)	(22,000.00)	(22,000.00)
4115.1	VARIANCE/ZONING FEES	(1,000.00)	(2,000.00)	(2,000.00)
4118.1	CRIME VICTIM REIMBURSEMENT	(2,500.00)	(2,500.00)	(2,500.00)
4119.1	LONG AND SHORT			
4120.1	SANITATION REVENUES	(412,000.00)	(398,000.00)	(398,000.00)
4122.1	INTEREST & SINKING PROP. TAXES	(210,000.00)	(200,000.00)	(200,000.00)
4123.1	RECYCLE REVENUES	-	(1,000.00)	(1,000.00)
4124.1	FOOD TRUCK PERMITS	(250.00)	(600.00)	(600.00)
4125.1	TRANSFER PROP. TAXES	-	140,000.00	140,000.00
4127.1	GOLF CART/ ATV PERMITS	(1,800.00)	(3,500.00)	(2,000.00)
4500.1	AMBULANCE REVENUES	(202,000.00)	(150,000.00)	(150,000.00)
4501.1	AMBULANCE SUBSIDY	(87,000.00)	(80,000.00)	(80,000.00)
4600.1	COUNTY FIRE CALLS	(130,500.00)	(166,855.00)	(166,855.00)
4602.1	TEXAS FOREST SERVICE	-	(2,500.00)	(2,500.00)
4611.1	COUNTY FIRE EQUIP. MAINTENANCE	(45,454.00)	(45,454.00)	(45,454.00)
4613.1	TXDOT STEP GRANT DWI 4 PERIODS	-	(1,000.00)	(1,000.00)
4700.1	ANIMAL CONTROL REVENUE	(1,200.00)	(1,000.00)	(1,000.00)
400	GENERAL FUND REVENUE	(2,900,214.82)	3,403,950.00	3,334,377.25
502	CITY HALL			
502-1000.1	SALARIES	261,146.24	251,019.38	252,523.00
502-1001.1	FICA TAX	16,191.07	15,563.20	15,656.43
502-1002.1	MEDICARE TAX	3,786.62	3,639.78	3,661.58
502-1003.1	RETIREMENT	14,101.90	13,555.05	13,636.24
502-1004.1	HEALTH INSURANCE	55,185.96	52,479.00	45,634.32
502-1005.1	PROPERTY/LIABILITY INS.	9,100.00	9,000.00	7,905.06
502-1006.1	DUES AND MEMBERSHIPS	6,000.00	6,000.00	3,500.00
502-1007.1	FLOWERS AND MEMORIALS	1,500.00	1,200.00	1,200.00
502-1008.1	AUDIT	16,000.00	19,000.00	19,000.00
502-1009.1	POSTAGE	2,500.00	4,000.00	2,500.00
502-1010.1	REPAIR AND MAINTENANCE	3,500.00	5,000.00	4,000.00
502-1014.1	OFFICE SUPPLIES	6,500.00	6,500.00	5,500.00

PROPOSED BUDGET 2026-2027

502-1015.1 MATERIAL AND SUPPLIES	11,000.00	11,000.00	9,000.00
502-1016.1 TELEPHONE	3,500.00	3,500.00	3,500.00
502-1017.1 TRAINING	15,391.30	25,000.00	25,000.00
502-1018.1 UTILITIES-GAS	4,000.00	4,000.00	4,000.00
502-1019.1 UTILITIES-ELECTRICITY	3,000.00	3,000.00	3,000.00
502-1020.1 AWARDS AND BANQUETS	8,500.00	7,000.00	7,000.00
502-1021.1 TAX APPRAISAL	18,000.00	18,000.00	17,500.00
502-1022.1 TAX COLLECTIONS LCAD	10,000.00	10,000.00	9,000.00
502-1026.1 PUBLIC NOTICES	9,000.00	25,000.00	15,000.00
502-1043.1 TRAVEL/MILEAGE REIMBURSE	3,000.00	4,000.00	4,000.00
502-1046.1 CAPITAL EXPENSE	20,000.00	20,000.00	
502-1050.1 NETWORK/COMPUTER	80,000.00	60,000.00	50,000.00
502-1051.1 COMMUNICATIONS	1,000.00	550.00	
502-1053.1 LEGAL	25,000.00	60,000.00	30,000.00
502-1060.1 IT	35,000.00	35,000.00	30,000.00
502 CITY HALL SUM	641,903.09	673,006.41	581,716.50
503 COURT			
503-1000.1 SALARIES	15,482.38	22,302.00	19,393.71
503-1001.1 FICA TAX	959.91	1,382.72	1,202.41
503-1002.1 MEDICARE TAX	224.49	323.38	281.21
503-1003.1 RETIREMENT	836.05	708.58	708.58
503-1004.1 HEALTH INSURANCE	4,128.52	3,865.10	3,401.42
503-1006.1 DUES AND MEMBERSHIPS	200.00	250.00	150.00
503-1008.1 COLLECTIONS FEE	1,000.00	1,000.00	1,000.00
503-1022.1 TRAVEL/TRAINING	2,500.00	3,500.00	5,000.00
503-1023.1 COMPTROLLER/COURT COSTS	20,000.00		
503-1024.1 BOOKS	100.00	200.00	200.00
503-1050.1 NETWORK/COMPUTER	6,500.00	2,000.00	2,000.00
503 COURT SUM	51,931.35	35,531.79	33,337.33
504 LEGISLATIVE			
504-1025.1 ELECTION EXPENSE	6,000.00	16,000.00	16,000.00
504-1026.1 PUBLIC NOTICES	-	10,000.00	15,000.00
504 LEGISLATIVE SUM	6,000.00	26,000.00	31,000.00
505 EMS			
505-1000.1 SALARIES	355,097.60	335,139.20	315,180.80
505-1001.1 FICA TAX	22,016.05	20,778.63	19,541.21
505-1002.1 MEDICARE TAX	5,148.92	4,859.52	4,570.12
505-1004.1 HEALTH INSURANCE	76,445.88	76,496.28	67,222.68
505-1005.1 PROPERTY/LIABILITY INS.	19,463.21	18,306.00	18,305.86
505-1006.1 DUES AND MEMBERSHIPS	2,000.00	1,200.00	300.00
505-1010.1 REPAIR AND MAINTENANCE	2,000.00	2,000.00	2,000.00
505-1011.1 REPAIR & MAINT. VEH	1,000.00	1,000.00	1,500.00
505-1013.1 COLLECTION SERVICE FEES	-	-	-
505-1015.1 MATERIAL AND SUPPLIES	5,000.00	6,000.00	4,000.00
505-1016.1 TELEPHONE	-		
505-1017.1 TRAINING	3,500.00	4,000.00	2,000.00
505-1018.1 UTILITIES-GAS	1,500.00	2,000.00	1,800.00
505-1019.1 UTILITIES-ELECTRICITY	2,500.00	2,500.00	2,500.00
505-1028.1 EMS BILLING	20,500.00	17,000.00	17,000.00
505-1029.1 GAS AND OIL	8,000.00	7,000.00	9,000.00

PROPOSED BUDGET 2026-2027

505-1031.1	EMS DIRECTOR	-		
505-1047.1	CAPITAL RESERVE	-		2,000.00
505-1049.1	LICENSE AND CERTIFICATES	700.00	700.00	690.00
505-1051.1	NETWORK/COMPUTER	2,500.00	4,000.00	5,000.00
505-1053.1	COMMUNICATIONS	5,000.00	5,000.00	10,000.00
505-1055.1	CAPITAL EXPENSE	1,000.00	1,000.00	1,000.00
505 EMS SUM		533,371.66	508,979.63	483,610.67
506 FIRE				
506-1000.1	CHIEF'S SALARY	18,678.24	18,678.24	17,788.81
506-1001.1	FICA TAX	1,158.05	1,158.05	1,102.91
506-1002.1	MEDICARE TAX	270.83	270.83	257.94
506-1003.1	RETIREMENT	250.00	200.00	200.00
506-1005.1	PROPERTY/LIABILITY INS.	18,000.00	15,500.00	14,148.77
506-1006.1	DUES AND MEMBERSHIPS	3,000.00	3,000.00	3,000.00
506-1010.1	REPAIR AND MAINTENANCE	5,000.00	3,000.00	3,000.00
506-1011.1	REPAIR AND MAINTENANCE-VEH	30,000.00	20,000.00	25,000.00
506-1015.1	MATERIAL AND SUPPLIES	2,500.00	2,000.00	2,000.00
506-1016.1	TELEPHONE	1,500.00	1,000.00	1,000.00
506-1017.1	TRAINING	2,000.00	2,500.00	2,000.00
506-1018.1	UTILITIES-GAS	3,200.00	3,200.00	4,000.00
506-1019.1	UTILITIES-ELECTRICITY	1,600.00	2,000.00	2,000.00
506-1020.1	AWARDS AND BANQUETS	500.00	500.00	500.00
506-1029.1	GAS AND OIL	5,000.00	5,000.00	6,000.00
506-1030.1	VOLUNTEER SERVICES	45,000.00	45,000.00	45,000.00
506-1031.1	COMMUNICATION	15,000.00	12,000.00	12,000.00
506-1032.1	EQUIPMENT	4,000.00	1,000.00	2,000.00
506-1042.1	COUNTY LOAN REPAYMENT	50,000.00	50,000.00	50,000.00
506-1045.1	EQUIPMENT TESTING	2,250.00	2,250.00	2,250.00
506-1046.1	CAPITAL EXPENSE	50,000.00	20,000.00	20,000.00
506-1047.1	CAPITAL RESERVE	25,000.00	25,000.00	25,000.00
506-1051.1	NETWORK/COMPUTER	8,000.00	4,500.00	4,500.00
506-1052.1	SCBA	2,000.00	3,000.00	3,000.00
506 FIRE SUM		293,907.12	240,757.13	245,748.42
507 DOG POUND				
507-1005.1	PROPERTY/LIABILITY INS.	150.00	105.00	105.00
507-1034.1	DOG POUND EXPENSE	4,000.00	3,500.00	2,500.00
507 DOG POUND SUM		4,150.00	3,605.00	2,605.00
508 POLICE				
508-1000.1	SALARIES	500,786.86	371,712.64	410,698.00
508-1001.1	FICA TAX	31,048.79	23,046.18	25,463.28
508-1002.1	MEDICARE TAX	7,261.41	5,389.83	5,955.12
508-1003.1	RETIREMENT	27,042.49	20,072.48	22,177.69
508-1004.1	HEALTH INSURANCE	83,679.12	65,301.12	57,573.12
508-1005.1	PROPERTY/LIABILITY INS.	31,800.00	31,800.00	31,717.58
508-1006.1	DUES AND MEMBERSHIPS	2,000.00	500.00	500.00
508-1008.1	JANITORIAL	1,200.00	1,200.00	1,200.00
508-1010.1	REPAIR AND MAINTENANCE	5,500.00	5,000.00	5,000.00
508-1011.1	REPAIR AND MAINTENANCE-VEH	10,000.00	8,000.00	8,000.00
508-1014.1	OFFICE SUPPLIES	3,000.00	2,500.00	1,500.00
508-1015.1	MATERIAL AND SUPPLIES	5,000.00	5,000.00	4,000.00

PROPOSED BUDGET 2026-2027

508-1016.1	TELEPHONE	5,000.00	5,000.00	5,000.00
508-1017.1	TRAINING	11,000.00	8,000.00	6,000.00
508-1018.1	UTILITIES-GAS	1,400.00	1,400.00	1,400.00
508-1019.1	UTILITIES-ELECTRICITY	2,500.00	3,000.00	3,000.00
508-1029.1	GAS AND OIL	22,500.00	20,000.00	20,000.00
508-1031.1	COMMUNICATION	12,000.00	12,000.00	12,000.00
508-1032.1	EQUIPMENT	21,500.00	21,500.00	17,000.00
508-1036.1	UNIFORMS/CLOTHING EXPENSE	8,000.00	5,000.00	5,000.00
508-1046.1	CAPITAL EXPENSE	83,000.00	60,000.00	60,000.00
508-1047.1	CAPITAL RESERVE	10,000.00	10,000.00	10,000.00
508-1052.1	NETWORK/COMPUTER	15,000.00	15,000.00	15,000.00
508-1053.1	LONGEVITY BENEFIT	-		
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
508 POLICE SUM		902,718.67	702,922.26	730,684.52
509 STREET				
509-1000.1	SALARIES	102,912.40	98,193.00	103,048.00
509-1001.1	FICA	6,380.57	6,087.97	6,388.98
509-1002.1	MEDICARE	1,492.23	1,423.80	1,494.20
509-1003.1	RETIREMENT	5,557.27	5,302.42	5,564.59
509-1004.1	HEALTH INSURANCE	27,525.84	25,727.80	22,636.60
509-1005.1	PROPERTY/LIABILITY INS.	2,300.00	2,300.00	351.62
509-1010.1	REPAIR AND MAINTENANCE	75,000.00	100,840.73	385,071.82
509-1011.1	REPAIR AND MAINTENANCE-VEH	10,000.00	7,000.00	4,500.00
509-1012.1	REPAIR AND MAINT. EQUIPMENT	7,000.00	7,000.00	6,000.00
509-1013.1	PEOPLES BANK STREET REPAIR LO	60,964.40	60,964.40	60,964.40
509-1015.1	MATERIAL AND SUPPLIES	12,000.00	15,000.00	7,000.00
509-1029.1	GAS AND OIL	12,000.00	10,000.00	8,000.00
509-1036.1	UNIFORMS	3,500.00	3,000.00	1,800.00
509-1038.1	STREET LIGHTS	30,000.00	65,000.00	25,000.00
509-1046.1	CAPITAL EXPENSE	100,000.00	175,000.00	100,000.00
509-1052.1	ENGINEERING	150,000.00	150,000.00	50,000.00
509 STREET SUM		606,632.71	732,840.12	787,820.21
511 BUILDING INSPECTIONS				
511-1000.1	SALARIES	-		
511-1001.1	FICA			
511-1002.1	MEDICARE	-		
511-1015.1	MATERIAL AND SUPPLIES	500.00	500.00	250.00
511-1016.1	SUBSTANDARD STRUCTURES	20,000.00	20,000.00	20,000.00
511-1041.1	INSPECTIONS	20,000.00	30,000.00	30,000.00
511-1042.1	CODE ENFORCEMENT	1,000.00		
511-1043.1	CODE ENFORCEMENT MOWING EXPENSE	1,000.00		
511 BUILDING INSPECTIONS SUM		40,500.00	50,500.00	50,250.00
512 GARBAGE				
512-1008.1	AUDIT	-	4,000.00	4,000.00
512-1009.1	POSTAGE	2,500.00	2,500.00	2,500.00
512-1041.1	DUMP GROUND FEES	1,600.00	1,500.00	1,500.00
512-1059.1	GARBAGE CONTRACT PAYABLE	250,000.00	250,000.00	250,000.00
512 GARBAGE SUM		254,100.00	258,000.00	258,000.00

PROPOSED BUDGET 2026-2027

513 FIRE MARSHAL

513-1000.1	FIRE MARSHAL	13,500.00	13,500.00	12,914.00
513-1001.1	FICA TAX	837.00	837.00	800.67
513-1002.1	MEDICARE TAX	195.75	195.75	187.25
513-1003.1	RETIREMENT	-	300.00	300.00
513-1015.1	MATERIAL AND SUPPLIES	1,000.00	1,300.00	1,300.00
513-1016.1	TELEPHONE	360.00	360.00	360.00
513-1017.1	TRAINING	2,000.00	2,500.00	2,500.00
513	FIRE MARSHAL SUM	17,892.75	18,992.75	18,361.89

514 EMERGENCY MANAGEMENT

514-1000.1	SALARIES	14,940.00	13,740.00	12,558.00
514-1001.1	FICA	926.28	851.88	778.60
514-1002.1	MEDICARE	216.63	199.23	182.09
514-1005.1	PROPERTY/LIABILITY INS.	2,000.00	1,200.00	1,238.57
514-1010.1	REPAIR AND MAINTENANCE	500.00	500.00	500.00
514-1017.1	TRAINING	2,500.00	2,500.00	2,500.00
514-1031.1	COMMUNICATION	10,000.00	4,000.00	6,000.00
514-1032.1	EQUIPMENT	500.00	1,000.00	1,000.00
514-1046.1	CAPITAL EXPENSE	-	-	-
514-1047.1	CAPITAL RESERVE	5,000.00	4,000.00	3,000.00
514	EMERGENCY MANAGEMENT SUM	36,582.91	27,991.11	27,757.26

515 PARK

515-1000.1	SALARIES	7,000.00	9,618.75	9,618.75
515-1001.1	FICA TAX	434.00	596.36	596.36
515-1002.1	MEDICARE TAX	101.50	139.47	139.47
515-1005.1	PROPERTY/LIABILITY INS.	5,000.00	2,600.00	1,238.57
515-1010.1	REPAIR AND MAINTENANCE	4,000.00	6,000.00	7,000.00
515-1015.1	MATERIAL AND SUPPLIES	1,000.00	5,000.00	8,000.00
515-1019.1	UTILITIES-ELECTRICITY	4,000.00	4,000.00	4,000.00
515-1046.1	CAPITAL EXPENSE	50,000.00	100,000.00	50,000.00
515	PARK SUM	71,535.50	127,954.58	80,593.15

WATER

400 REVENUE

4000.2	MISCELLANEOUS REVENUES	(6,000.00)	(4,200.00)	(4,200.00)
4004.2	WATER REVENUES	(890,000.00)	(890,000.00)	(890,000.00)
4005.2	TAPPING REVENUES	(7,500.00)	(6,000.00)	(12,000.00)
4006.2	PENALTY REVENUE	(53,000.00)	(50,000.00)	(44,000.00)
4008.2	LUBBOCK WATER	(692,000.00)	(650,000.00)	-
4009.2	BOND	(442,419.00)	(438,719.00)	-
4010.2	BULK WATER	(2,500.00)	(1,500.00)	(1,500.00)
4011.2	PROPERTY TAX/BOND	(375,000.00)	(140,000.00)	(140,000.00)
4014.2	CSI INSPECTION FEES	(3,000.00)	(2,000.00)	(2,000.00)
4016.2	SC TRACKING BACKFLOW INSP.	(1,000.00)	(300.00)	(300.00)
4200.2	SEWER REVENUES	(428,989.55)	(356,500.00)	(345,000.00)
4201.2	TAPPING REVENUES	(6,000.00)	(3,500.00)	(2,000.00)
4900.2	FARM REVENUE AVE Q	(12,000.00)	(9,500.00)	(5,000.00)
4901.2	FARM REVENUE SEWER LAND	(18,000.00)	(15,000.00)	(30,000.00)
4903.2	FARM REVENUE WRIGHT LAND	(2,000.00)	(1,250.00)	(1,000.00)
400	REVENUE SUM	(2,939,408.55)	2,568,469.00	1,477,000.00

PROPOSED BUDGET 2026-2027

501	WATER			
501-1000.2	SALARIES	216,313.62	203,713.00	185,827.00
501-1001.2	FICA TAX	13,411.44	12,630.21	11,521.27
501-1002.2	MEDICARE TAX	3,136.55	2,953.84	2,694.49
501-1003.2	RETIREMENT	11,680.94	11,000.50	10,034.66
501-1004.2	HEALTH INSURANCE	50,997.08	47,662.54	434.23
501-1005.2	PROPERTY/LIABILITY INS.	39,000.00	39,000.00	(211.81)
501-1006.2	DUES AND MEMBERSHIPS	6,000.00	5,000.00	9,000.00
501-1007.2	BAD DEBT EXPENSE	-	20,000.00	20,000.00
501-1008.2	AUDIT	15,000.00	15,000.00	12,000.00
501-1009.2	POSTAGE	2,500.00	2,500.00	2,500.00
501-1010.2	REPAIR AND MAINTENANCE	60,000.00	60,000.00	60,000.00
501-1011.2	REPAIR AND MAINTENANCE-VEH	9,000.00	9,000.00	6,000.00
501-1012.2	REPAIR AND MAINT. EQUIPMENT	30,000.00	12,000.00	15,000.00
501-1014.2	OFFICE SUPPLIES	1,700.00	1,700.00	1,500.00
501-1015.2	MATERIAL AND SUPPLIES	30,000.00	30,000.00	30,000.00
501-1016.2	TELEPHONE	3,000.00	3,000.00	3,000.00
501-1017.2	TRAINING	6,000.00	6,000.00	6,000.00
501-1018.2	UTILITIES-GAS	3,500.00	3,500.00	3,500.00
501-1019.2	UTILITIES-ELECTRICITY	145,000.00	145,000.00	145,000.00
501-1029.2	GAS AND OIL	22,000.00	22,000.00	22,000.00
501-1036.2	UNIFORMS/CLOTHING EXPENSE	3,750.00	3,750.00	3,750.00
501-1039.2	CHEMICALS	35,000.00	35,000.00	35,000.00
501-1046.2	CAPITAL EXPENSE	100,000.00	100,000.00	100,000.00
501-1048.2	LUBBOCK WATER	525,000.00	525,000.00	580,000.00
501-1049.2	TAPPING EXPENSE	8,000.00	4,000.00	6,000.00
501-1050.2	STATE DUES	500.00	500.00	500.00
501-1051.2	SMALL TOOLS	2,500.00	2,500.00	2,500.00
501-1052.2	ENGINEERING	203,849.00	203,848.84	155,000.00
501-1053.2	BOND & CO ADMIN FEES	2,000.00	2,000.00	2,000.00
501-1054.2	Bond Payment	250,000.00	240,000.00	240,000.00
501-1058.2	CO2019B 1.1MIL PRINC+INT.	40,000.00	40,000.00	40,000.00
501-1059.2	WATER TESTING	15,000.00	15,000.00	35,000.00
501-1060.2	INTEREST EXPENSE	746,071.50	72,820.00	72,820.00
501-1061.2	FARM EXPENSE AVE Q	2,000.00	2,000.00	2,000.00
501-1064.2	WRIGHT LAND LOAN	49,586.00	49,585.37	49,585.37
501-1065.2	WATER DEPRECIATION	218,410.00	218,410.00	220,668.38
501-1066.2	WATER RIGHTS AMORTIZATION	9,774.00	9,774.00	9,774.00
501-1067.2	PERMIT FEE	3,000.00	3,000.00	3,000.00
501-1068.2	CO 2019A 900,000 D FUND P+I	52,428.00	52,428.00	51,897.00
501-1069.2	NETWORK COMPUTER	9,000.00	9,000.00	8,000.00
501	WATER SUM	2,944,108.13	2,240,276.30	2,163,294.60
502	SEWER			
502-1000.2	SALARIES	81,118.16	77,228.50	76,030.00
502-1001.2	FICA TAX	5,029.33	4,788.17	4,713.86
502-1002.2	MEDICARE TAX	1,176.21	1,119.81	1,102.44
502-1003.2	RETIREMENT	4,380.38	4,170.34	4,105.62
502-1004.2	HEALTH INSURANCE	13,018.68	13,025.88	117.36
502-1005.2	PROPERTY/LIABILITY INS.	3,029.16	3,000.00	
502-1006.2	DUES AND MEMBERSHIPS	-		
502-1009.2	POSTAGE	2,500.00	2,500.00	2,500.00

PROPOSED BUDGET 2026-2027

502-1010.2 REPAIR AND MAINTENANCE	17,000.00	15,000.00	15,000.00
502-1011.2 REPAIR AND MAINTENANCE-VEH	4,000.00	2,500.00	2,500.00
502-1012.2 REPAIR AND MAINT. EQUIPMENT	6,000.00	6,000.00	6,000.00
502-1015.2 MATERIAL AND SUPPLIES	6,000.00	6,000.00	10,000.00
502-1016.2 TELEPHONE	800.00	360.00	360.00
502-1017.2 TRAINING	3,000.00	3,000.00	3,000.00
502-1019.2 UTILITIES ELECTRICITY	10,000.00	3,500.00	3,500.00
502-1029.2 GAS AND OIL	6,500.00	6,500.00	6,500.00
502-1036.2 UNIFORMS/CLOTHING EXPENSE	2,000.00	1,500.00	1,500.00
502-1039.2 CHEMICALS	60,000.00	38,000.00	32,500.00
502-1046.2 CAPITAL EXPENSE	100,000.00	30,000.00	30,000.00
502-1049.2 TAPPING EXPENSE	1,000.00	1,000.00	1,000.00
502-1060.2 TESTING	2,000.00	4,000.00	4,000.00
502-1061.2 PERMIT FEE	5,000.00	5,000.00	1,250.00
502-1062.2 FARM EXPENSE SEWER	25,000.00	25,000.00	25,000.00
502-1065.2 SEWER DEPRECIATION	75,000.00	75,000.00	75,000.00
502 SEWER SUM	433,551.92	328,192.70	305,679.28