

City of Shallowater
Approved Budget Summary
For the Fiscal Year
Beginning October 1, 2026
Ending September 30, 2027
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 – **in favor**
- b. Mayor Pro Tem Chris Cody – **in favor**
- c. Alderman Jason White – **in favor**
- d. Alderman Troy White - **in favor**
- e. Alderman Ashley Carr- **in favor**
- f. Alderman Wade Waltisperger- **in favor**

“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

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City of Shallowater
P.O. Box 246
Shallowater, Texas 79363

October 1st, 2026

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

In accordance with the Civil Statutes of the State of Texas and the Articles of Incorporation of the City of Shallowater, the proposed budget for the fiscal year beginning October 1, 2026 is submitted for your review and consideration. The budget is intended to present, in financial terms, the overall plan for providing municipal services during the forthcoming year. This budget provides funding for the continued basic level of services offered by the City.

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 also 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.

There are several areas that were addressed in this budget as well as the normal expenses of the City of Shallowater. Our continued efforts to improve our infrastructure, a new brush truck for the fire department and a replacement vehicle for both public works and the police department.

I would like to express my appreciation to the Mayor and Council for their time, efforts, and dedication to the betterment of the City. 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 call City Hall if you have any questions about this budget or the overall budget process.

Respectfully submitted,

Russel Moses
City Administrator

Fund Summary

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

General Fund	2025-26 Proposed
Revenues	3,463,226
Expenditures	3,463,226
Over / (Under)	0
Water, Sewer, and Garbage Fund	
Revenues	2,939,408
Expenditures	2,939,408
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	\$313,520.00	
2049	2019A CO TWDB D Fund	\$50,915.00	
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
	CO Series 2025	\$544,682.00	
	CO Series 2026	\$283,569.00	
		\$1,282,271.00	\$110,964.00
<u>Total 2025-26</u>		\$1,393,235.00	

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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 .308216 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 .252831 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, the 2019B Certificate of Obligation, the 2025 Certificate of Obligation, and the 2026 Certificate of Obligation.

2026 Adopted M&O Rate	0.308216
2026 Adopted Debt Service Rate	<u>+0.252831</u>
2026 Adopted Tax Rate	\$0.561047

2026 Adopted Taxable Value	\$ 310,750,000
2026 Adopted M&O Tax Rate	<u>x 0.308216</u>
(Per \$100 Valuation)	
2026 Adopted Estimated M&O Levy	\$ 957,781.22

2026 Adopted Taxable Value	310,750,000
2026 Adopted Debt Service Rate	<u>x 0.252831</u>
2026 Adopted Estimated Debt Service Levy	\$785,672.33

2026 Adopted M&O Tax Levy	\$957,781.22
2026 Adopted Debt Service Levy	<u>+ \$785,672.33</u>
2026 Adopted Estimated Total Tax Levy	\$1,743,453.55

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	\$2,600,615
2. 2025 Average Market Value of a Residence in the City of Shallowater	\$257,513
3. 2024 Average Market Value of a Residence in the City of Shallowater	\$249,855
4. 2025 Average Taxable Value of a Residence in the City of Shallowater	\$252,979
5. 2024 Average Taxable Value of a Residence in the City of Shallowater	\$244,551
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	5,000.00
	MUNICIPAL COURT BLDG	
4006.1	SECURITY	1,500.00
4007.1	COURT TECHNOLOGY FEE	1,500.00
4100.1	CURRENT PROPERTY TAXES	957,781.00
4101.1	PENALTY AND INTEREST	700.00
4102.1	DELINQUENT TAX REVENUES	15,000.00
4103.1	1% SALES TAX REVENUES	418,000.00
4104.1	BUILDING PERMITS	10,000.00
4105.1	ELECTRICAL PERMITS	3,000.00
4106.1	PLUMBING PERMITS	8,000.00
4107.1	FINE REVENUE	40,000.00
4108.1	MISC. REVENUE	2,500.00
4110.1	FRANCHISE TAX	170,000.00
4111.1	INTEREST INCOME	151,529.00
4114.1	TOWER LEASE	22,000.00
4115.1	VARIANCE/ZONING FEES	1,000.00
	CRIME VICTIM	
4118.1	REIMBURSEMENT	2,500.00
4120.1	SANITATION REVENUES	412,000.00
	INTEREST & SINKING PROP.	
4122.1	TAXES	210,000.00
4124.1	FOOD TRUCK PERMITS	250.00
4127.1	GOLF CART / ATV PERMITS	1,800.00
4500.1	AMBULANCE REVENUES	202,000.00
4501.1	AMBULANCE SUBSIDY	87,000.00
4600.1	COUNTY FIRE CALLS	130,500.00
	COUNTY FIRE EQUIP.	
4611.1	MAINTAINENCE	45,454.00
4700.1	ANIMAL CONTROL REVENUE	1,200.00

Total	\$2,900,214.00
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General Fund Expenditures by Department:

City Hall	641,903
Municipal Court	51,931
Legislative	6,000
EMS	533,371
Fire Department	293,907
Dog Pound	4,150
Police Department	902,718
Street Department	606,632
Building Inspection	40,500
Garbage Department	254,100
Fire Marshal	17,893
Emergency Management	36,583
Young City Park	71,535
Total	3,461,223.00

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 2026-2027

- 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

502-1000.1	SALARIES	261,146.00
502-1001.1	FICA TAX	16,191.00
502-1002.1	MEDICARE TAX	3,786.00
502-1003.1	RETIREMENT	14,101.00
502-1004.1	HEALTH INSURANCE	55,186.00
502-1005.1	PROPERTY/LIABILITY INS.	9,100.00
502-1006.1	DUES AND MEMBERSHIPS	6,000.00
502-1007.1	FLOWERS AND MEMORIALS	1,500.00
502-1008.1	AUDIT	16,000.00
502-1009.1	POSTAGE	2,500.00
502-1010.1	REPAIR AND MAINTENANCE	3,500.00
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	15,391.00
502-1018.1	UTILITIES-GAS	4,000.00
502-1019.1	UTILITIES-ELECTRICITY	3,000.00
502-1020.1	AWARDS AND BANQUETS	8,500.00
502-1021.1	TAX APPRAISAL	18,000.00
502-1022.1	TAX COLLECTIONS LCAD	10,000.00
502-1026.1	PUBLIC NOTICES	9,000.00
502-1043.1	TRAVEL/MILEAGE REIMBURSE	3,000.00
502-1046.1	CAPITAL EXPENSE	20,000.00
502-1050.1	NETWORK/COMPUTER	80,000.00
502-1051.1	COMMUNICATIONS	1,000.00
502-1053.1	LEGAL	25,000.00
502-1060.1	IT	35,000.00
Total		\$641,903.00

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 2026-27

- 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	15,482.38
503-1001.1	FICA TAX	959.91
503-1002.1	MEDICARE TAX	224.49
503-1003.1	RETIREMENT	836.05
503-1004.1	HEALTH INSURANCE	4,128.52
503-1006.1	DUES AND MEMBERSHIPS	200.00
503-1008.1	COLLECTIONS FEE	1,000.00
503-1022.1	TRAVEL/TRAINING	2,500.00
503-1023.1	COMPTROLLER/COURT COSTS	20,000.00
503-1024.1	BOOKS	100.00
503-1050.1	NETWORK/COMPUTER	6,500.00
	Total	\$51,931.35

Legislative Expenditures:

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

Objectives for 2026-27

- 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	6,000.00
	Total	\$6,000.00

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 2026-27

- 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	355,097.00
505-1001.1	FICA TAX	22,016.00
505-1002.1	MEDICARE TAX	5,148.00
505-1004.1	HEALTH INSURANCE	76,445.00
505-1005.1	PROPERTY/LIABILITY INS.	19,463.00
505-1006.1	DUES AND MEMBERSHIPS	2,000.00
505-1010.1	REPAIR AND MAINTENANCE	2,000.00
505-1011.1	REPAIR & MAINT. VEH	1,000.00
505-1015.1	MATERIAL AND SUPPLIES	5,000.00
505-1017.1	TRAINING	3,500.00
505-1018.1	UTILITIES-GAS	1,500.00
505-1019.1	UTILITIES-ELECTRICITY	2,500.00
505-1028.1	EMS BILLING	20,500.00
505-1029.1	GAS AND OIL	8,000.00
505-1049.1	LICENSE AND CERTIFICATES	700.00
505-1051.1	NETWORK/COMPUTER	2,500.00
505-1053.1	COMMUNICATIONS	5,000.00
505-1055.1	CAPITAL EXPENSE	1,000.00
	Total	\$533,371.00

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 2026-27

- 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	250.00
506-1005.1	PROPERTY/LIABILITY INS.	18,000.00
506-1006.1	DUES AND MEMBERSHIPS	3,000.00
506-1010.1	REPAIR AND MAINTENANCE	5,000.00
506-1011.1	REPAIR AND MAINTENANCE-VEH	30,000.00
506-1015.1	MATERIAL AND SUPPLIES	2,500.00
506-1016.1	TELEPHONE	1,500.00
506-1017.1	TRAINING	2,000.00
506-1018.1	UTILITIES-GAS	3,200.00
506-1019.1	UTILITIES-ELECTRICITY	1,600.00
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	15,000.00
506-1032.1	EQUIPMENT	4,000.00
506-1042.1	COUNTY LOAN REPAYMENT	50,000.00
506-1045.1	EQUIPMENT TESTING	2,250.00
506-1046.1	CAPITAL EXPENSE	50,000.00
506-1047.1	CAPITAL RESERVE	25,000.00
506-1051.1	NETWORK/COMPUTER	8,000.00
506-1052.1	SCBA	2,000.00
	Total	\$293,907.00

Dog Pound Expenditures:

Mission

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

Objectives for 2026-27

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

507-1005.1	PROPERTY/LIABILITY INS.	150.00
507-1034.1	DOG POUND EXPENSE	4,000.00
	Total	\$4150.00

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 for 2026-27

- 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	500,786.00
508-1001.1	FICA TAX	31,048.00
508-1002.1	MEDICARE TAX	7,261.00
508-1003.1	RETIREMENT	27,042.00
508-1004.1	HEALTH INSURANCE	83,679.00
508-1005.1	PROPERTY/LIABILITY INS.	31,800.00
508-1006.1	DUES AND MEMBERSHIPS	2000.00
508-1008.1	JANITORIAL	1,200.00
508-1010.1	REPAIR AND MAINTENANCE	5,500.00
508-1011.1	REPAIR AND MAINTENANCE-VEH	10,000.00
508-1014.1	OFFICE SUPPLIES	3,000.00
508-1015.1	MATERIAL AND SUPPLIES	5,000.00
508-1016.1	TELEPHONE	5,000.00
508-1017.1	TRAINING	11,000.00
508-1018.1	UTILITIES-GAS	1,400.00
508-1019.1	UTILITIES-ELECTRICITY	2,500.00

508-1029.1	GAS AND OIL	22,500.00
508-1031.1	COMMUNICATION	12,000.00
508-1032.1	EQUIPMENT	21,500.00
508-1036.1	UNIFORMS/CLOTHING EXPENSE	8,000.00
508-1046.1	CAPITAL EXPENSE	83,000.00
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	\$902,718.00

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 2026-27

- 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	102,912.00
509-1001.1	FICA	6,380.00
509-1002.1	MEDICARE	1,492.00
509-1003.1	RETIREMENT	5,557.00
509-1004.1	HEALTH INSURANCE	27,525.00
509-1005.1	PROPERTY/LIABILITY INS.	2,300.00
509-1010.1	REPAIR AND MAINTENANCE	75,000.00
509-1011.1	REPAIR AND MAINTENANCE-VEH	10,000.00
509-1012.1	REPAIR AND MAINT. EQUIPMENT	7,000.00
509-1013.1	PEOPLES BANK STREET REPAIR LO	60,964.00
509-1015.1	MATERIAL AND SUPPLIES	12,000.00
509-1029.1	GAS AND OIL	12,000.00
509-1036.1	UNIFORMS	3,500.00
509-1038.1	STREET LIGHTS	30,000.00
509-1046.1	CAPITAL EXPENSE	100,000.00

509-1052.1	ENGINEERING	150,000.00
	Total	\$606,632.00

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 2026-27

- 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	20,000.00
	Total	\$40,500.00

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 2026-27

- 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	0.00
512-1009.1	POSTAGE	2,500.00
512-1041.1	DUMP GROUND FEES	1,600.00
512-1059.1	GARBAGE CONTRACT PAYABLE	250,000.00
	Total	\$254,100.00

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 2026-27

- 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	195.00
513-1015.1	MATERIAL AND SUPPLIES	1,000.00
513-1016.1	TELEPHONE	360.00
513-1017.1	TRAINING	2,000.00
	Total	\$17,892.00

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 2026-27

- 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	14,940.00
514-1001.1	FICA	926.00
514-1002.1	MEDICARE	216.00
514-1005.1	PROPERTY/LIABILITY INS.	2,000.00
514-1010.1	REPAIR AND MAINTENANCE	500.00
514-1017.1	TRAINING	2,500.00
514-1031.1	COMMUNICATION	10,000.00
514-1032.1	EQUIPMENT	500.00
514-1047.1	CAPITAL RESERVE	5,000.00
	Total	\$36,582.00

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 2026-27

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

515-1000.1	SALARIES	7,000.00
515-1001.1	FICA TAX	434.00
515-1002.1	MEDICARE TAX	101.00
515-1005.1	PROPERTY/LAIBAILITY INS.	5,000.00
515-1010.1	REPAIR AND MAINTENANCE	4,000.00
515-1015.1	MATERIAL AND SUPPLIES	1,000.00
515-1019.1	UTILIITES-ELECTRICITY	4,000.00
515-1046.1	CAPITAL EXPENSE	50,000.00
	Total	\$71,535.00

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	(6,000.00)
4004.2	WATER REVENUES	(890,000.00)
4005.2	TAPPING REVENUES	(7,500.00)
4006.2	PENALTY REVENUE	(53,000.00)
4008.2	LUBBOCK WATER	(692,000.00)
4009.2	BOND	(442,419.00)
4010.2	BULK WATER	(2,500.00)
4011.2	PROPERTY TAX/BOND	(375,000.00)
4014.2	CSI INSPECTION FEES	(3,000.00)
4016.2	SC TRACKING BACKFLOW INSP.	(1,000.00)
4200.2	SEWER REVENUES	(428,989.00)
4201.2	TAPPING REVENUES	(6,000.00)
4900.2	FARM REVENUE AVE Q	(12,000.00)
4901.2	FARM REVENUE SEWER LAND	(18,000.00)
4903.2	FARM REVENUE WRIGHT LAND	(2,000.00)
Total		\$2,939,408.00

Water Fund Expenditures by Department:

Water Fund	\$2,944,108.00
Sewer Fund	\$433,551.00
Total	\$3,377,659.00

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 2026-27

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

501-1000.2	SALARIES	216,313.00
501-1001.2	FICA TAX	13,411.00
501-1002.2	MEDICARE TAX	3,136.00
501-1003.2	RETIREMENT	11,680.00
501-1004.2	HEALTH INSURANCE	50,997.00
501-1005.2	PROPERTY/LIABILITY INS.	39,000.00
501-1006.2	DUES AND MEMBERSHIPS	6,000.00
501-1007.2	BAD DEBT EXPENSE	.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	30,000.00
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	8,000.00
501-1050.2	STATE DUES	500.00
501-1051.2	SMALL TOOLS	2,500.00
501-1052.2	ENGINEERING	203,849.00
501-1053.2	BOND & CO ADMIN FEES	2,000.00

501-1054.2	Bond Payment	250,000.00
501-1058.2	CO2019B 1.1MIL PRINC+INT.	40,000.00
501-1059.2	WATER TESTING	15,000.00
501-1060.2	INTEREST EXPENSE	746,071.00
501-1061.2	FARM EXPENSE AVE Q	2,000.00
501-1064.2	WRIGHT LAND LOAN	49,586.00
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	\$2,944,108.00

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 2026-27

- 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	81,118.00
502-1001.2	FICA TAX	5,029.00
502-1002.2	MEDICARE TAX	1,176.00
502-1003.2	RETIREMENT	4,380.00
502-1004.2	HEALTH INSURANCE	13,018.00
502-1005.2	PROPERTY/LIABILITY INS.	3,029.00
502-1009.2	POSTAGE	2,500.00
502-1010.2	REPAIR AND MAINTENANCE	17,000.00
502-1011.2	REPAIR AND MAINTENANCE-VEH	4,000.00
502-1012.2	REPAIR AND MAINT. EQUIPMENT	6,000.00
502-1015.2	MATERIAL AND SUPPLIES	6,000.00
502-1016.2	TELEPHONE	800.00
502-1017.2	TRAINING	3,000.00
502-1019.2	UTILITIES ELECTRICITY	10,000.00
502-1029.2	GAS AND OIL	6,500.00
502-1036.2	UNIFORMS/CLOTHING EXPENSE	2,000.00
502-1039.2	CHEMICALS	60,000.00
502-1046.2	CAPITAL EXPENSE	100,000.00
502-1049.2	TAPPING EXPENSE	1,000.00
502-1060.2	TESTING	2,000.00
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	\$433,551.00

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

Thank you